

**Frankfort Square Park District**  
**\*\* Analysis of Revenues & Expenses \*\***  
**1 - Corporate Accounts**  
**Annual Budget**

<b>Accounts</b>	<b>Annual Budget 2026-2027</b>
<b>Revenues</b>	
<b>Corporate</b>	
01-00-301 - Property Tax	\$3,151,551.00
01-00-306 - Transfer from Special Rec	\$121,353.00
01-00-314 - PDRMA Incentives	\$2,500.00
01-00-315 - OSLAD Grant Proceeds	\$300,000.00
01-00-321 - Interest Income	\$100,000.00
01-00-322 - Miscellaneous	\$5,000.00
01-00-358 - Developer Donations	<u>\$30,000.00</u>
<b>Total Corporate General Revenues</b>	<b>\$3,710,404.00</b>
<b>Total Revenues</b>	<b>\$3,710,404.00</b>
<b>Expenses</b>	
<b>Administration</b>	
01-50-400 - Clerical Salaries	\$90,000.00
01-50-401 - Executive Director	\$147,250.00
01-50-402 - Administrative Assistant	\$76,632.00
01-50-403 - Health & Life Insurance	\$261,789.00
01-50-404 - Accounting Services	\$32,000.00
01-50-405 - Employer 457(b) Contribution	\$91,000.00
01-50-406 - Bookkeeper	\$75,604.00
01-50-415 - HSA Funding	\$37,334.00
01-50-416 - Supt Office Admin & Tech	\$90,208.00
01-50-417 - Special Projects/Planning	\$10,000.00
01-50-421 - Superintendent of Recreation	\$90,649.00

**Frankfort Square Park District**  
**\*\* Analysis of Revenues & Expenses \*\***  
**1 - Corporate Accounts**  
**Annual Budget**

<b>Accounts</b>	<b>Annual Budget 2026-2027</b>
<b>Expenses</b>	
<b>Administration</b>	
01-50-434 - Communications-Cable/Phones	\$62,000.00
01-50-438 - Electric	\$130,000.00
01-50-441 - Water & Sewer	\$32,000.00
01-50-443 - Natural Gas	\$45,000.00
01-50-446 - Postage	\$8,000.00
01-50-447- Copier Lease/Usage	\$9,000.00
01-50-470 - Training/Membrshp/Support	\$45,000.00
01-50-471 - Office Supplies	\$8,500.00
01-50-472 - Computer Maintenance	\$30,000.00
01-50-484 - Transfer to Social Security	\$71,419.00
01-50-490 - Transfer to Debt Service	\$166,842.00
01-50-492 - Transfer to Rec B&G	\$109,783.00
01-50-495 - Contracted IT Services	\$78,435.00
01-50-496 - SHSD 161 Charges	\$50,000.00
01-50-499 - NBS & Health EQ Admin Fees	\$1,500.00
01-50-500 - Travel Reimbursement	\$500.00
01-50-501 - PDRMA Disbursements	\$2,500.00
01-50-502 - Front Office Supervisor	\$49,192.00
01-50-503 - Software	<u>\$87,000.00</u>
<b>Total Corporate Administration Expenses</b>	<b>\$1,989,137.00</b>

**Frankfort Square Park District**  
**\*\* Analysis of Revenues & Expenses \*\***  
**1 - Corporate Accounts**  
**Annual Budget**

<b>Accounts</b>	<b>Annual Budget 2026-2027</b>
<b>Expenses</b>	
<b>Building &amp; Grounds Operations</b>	
01-51-401 - Capital Improvement Projects	\$1,067,067.00
01-51-402 - Contracted Nat Areas Maint	\$30,000.00
01-51-406 - Park Foreman	\$62,000.00
01-51-407 - Building Equip Maint	\$30,000.00
01-51-408 - Superintendent of Parks	\$106,667.00
01-51-410 - Building Maint Supplies	\$16,000.00
01-51-411 - Building Repair	\$100,000.00
01-51-415 - Asst Supt of Parks	\$63,076.00
01-51-416 - Seasonal Salaries	\$126,000.00
01-51-417 - Contracted Landscape Maint	<u>\$96,000.00</u>
<b>Total Building &amp; Grounds Operations Expenses</b>	<b>\$1,696,810.00</b>
<b>Capital Equip.&amp; Lease Loans</b>	
01-52-490 - Track Loader Lease - P	\$23,680.00
01-52-491 - Track Loader Lease - I	<u>\$777.00</u>
<b>Total Capital Equip.&amp; Lease Loans Expenses</b>	<b>\$24,457.00</b>
<b>Total Expenses</b>	<b>\$3,710,404.00</b>
<b>Net Total</b>	<b>\$0.00</b>

**Frankfort Square Park District**  
**\*\* Analysis of Revenues & Expenses \*\***  
**2 - Programming**  
**Annual Budget**

<b>Accounts</b>	<b>Annual Budget 2026-2027</b>
<b>Revenues</b>	
<b>Programming</b>	
02-00-326 - Trans from ELC	\$43,805.00
02-00-327 - Trans from BAS	\$51,000.00
02-00-328 - Trans from Dance	\$53,344.00
02-00-353 - Program Fees	\$225,000.00
02-00-354 - Non-Resident Fees	\$50,000.00
02-00-359 - Donations	\$1,000.00
02-00-360 - Facility Rentals	<u>\$30,000.00</u>
<b>Total Programming Revenues</b>	<b>\$454,149.00</b>
<b>Total Revenues</b>	<b>\$454,149.00</b>
<b>Expenses</b>	
<b>Programming</b>	
02-53-403 - Instructor Salaries	\$110,250.00
02-53-416 - Rental Permit Fee	\$3,000.00
02-53-417 - Recreation Supervisors	\$162,829.00
02-53-447 - Brochure Printing	\$27,000.00
02-53-452 - Bank and CC Fees	\$26,000.00
02-53-455 - Professional Contract Services	\$20,000.00
02-53-464 - Capital Purchases	\$40,000.00
02-53-472 - Program Supplies	\$53,070.00
02-53-480 - Facility Monitors	<u>\$12,000.00</u>
<b>Total Programming Expenses</b>	<b>\$454,149.00</b>
<b>Total Expenses</b>	<b>\$454,149.00</b>
<b>Net Total</b>	<b>\$0.00</b>

**Frankfort Square Park District**  
**\*\* Analysis of Revenues & Expenses \*\***  
**2.1 - Building and Grounds**  
**Annual Budget**

<b>Accounts</b>	<b>Annual Budget 2026-2027</b>
<b>Revenues</b>	
<b>Building and Grounds</b>	
02-00-301 - Property Tax - Recreation	\$384,888.00
02-00-302 - Replacement Tax	\$2,000.00
02-00-303 - Transfer from Corporate	\$109,783.00
02-00-308 - Excess Equipment Sale	<u>\$10,000.00</u>
<b>Total Building and Grounds Revenues</b>	<b>\$506,671.00</b>
<b>Total Revenues</b>	<b>\$506,671.00</b>
<b>Expenses</b>	
<b>Building and Grounds</b>	
02-51-404 - Contracted Mowing	\$145,000.00
02-51-417 - Maintenance Supplies/Services	\$125,000.00
02-51-418 - Equipment Purchase/Rental	\$10,000.00
02-51-419 - Equipment Repair/Parts	\$45,000.00
02-51-420 - Pond Fountain/Maint	\$30,000.00
02-51-421 - Landscape Design/Imp	\$10,000.00
02-51-426 - Refuse & Porta Potties	\$50,000.00
02-51-428 - Building Custodian	\$26,671.00
02-51-429 - Maintenance Laborer	\$25,000.00
02-51-476 - Gas/Diesel/Oil	<u>\$40,000.00</u>
<b>Total Building and Grounds Expenses</b>	<b>\$506,671.00</b>
<b>Net Total</b>	<b>\$0.00</b>

**Frankfort Square Park District**  
**\*\* Analysis of Revenues & Expenses \*\***  
**2.2 - Early Learning Center**  
**Annual Budget**

<b>Accounts</b>	<b>Annual Budget 2026-2027</b>
<b>Revenues</b>	
<b>Early Learning Center</b>	
02-00-310 - Program Fees	<u>\$125,000.00</u>
<b>Total Early Learning Center Revenues</b>	\$125,000.00
<b>Total Revenues</b>	\$125,000.00
<b>Expenses</b>	
<b>Early Learning Center</b>	
02-53-411 - Staff Salaries	\$74,195.00
02-53-413 - Program Supplies	\$7,000.00
02-53-415 - Transfer to Rec Programs	<u>\$43,805.00</u>
<b>Total Early Learning Center Expenses</b>	\$125,000.00
<b>Total Expenses</b>	\$125,000.00
 <b>Net Total</b>	 \$0.00

**2.3 - F.A.N.**  
**Annual Budget**

<b>Accounts</b>	<b>Annual Budget 2026-2027</b>
<b>Revenues</b>	
<b>F.A.N.</b>	
02-00-361 - Annual Membership Fees	\$55,000.00
02-00-362 - Daily Admission Fees	\$66,000.00
02-00-363 - Group Rental Income	<u>\$20,000.00</u>
<b>Total F.A.N. Revenues</b>	\$141,000.00
<b>Total Revenues</b>	\$141,000.00
<b>Expenses</b>	
<b>F.A.N.</b>	
02-53-445 - Building Supervisors	\$92,000.00
02-53-446 - Program Supplies	\$5,000.00
02-53-449 - Improvement Projects	\$5,000.00

**Frankfort Square Park District**  
**\*\* Analysis of Revenues & Expenses \*\***  
**2.3 - F.A.N.**  
**Annual Budget**

<b>Accounts</b>	<b>Annual Budget 2026-2027</b>
<b>Expenses</b>	
<b>F.A.N.</b>	
02-53-453 - Building Custodian	\$28,587.00
02-53-457 - Facility/Equipment Repairs	<u>\$10,413.00</u>
<b>Total F.A.N. Expenses</b>	<b>\$141,000.00</b>
<b>Total Expenses</b>	<b>\$141,000.00</b>
 <b>Net Total</b>	 <b>\$0.00</b>

**2.4 - B. & A.S.**  
**Annual Budget**

<b>Revenues</b>	
<b>Before &amp; After School Program</b>	
02-00-370 - Program Fees	\$147,000.00
<b>Total Before &amp; After School Program Revenues</b>	<b>\$147,000.00</b>
<b>Total Revenues</b>	<b>\$147,000.00</b>
 <b>Expenses</b>	
<b>Before &amp; After School Program</b>	
02-53-461 - Staff Salaries	\$90,000.00
02-53-462 - Program Supplies	\$6,000.00
02-53-463 - Transfer to Rec Programs	<u>\$51,000.00</u>
<b>Total Before &amp; After School Program Expenses</b>	<b>\$147,000.00</b>
<b>Total Expenses</b>	<b>\$147,000.00</b>
 <b>Net Total</b>	 <b>\$0.00</b>

**2.5 - Dance Program**  
**Annual Budget**

<b>Accounts</b>	<b>Annual Budget 2026-2027</b>
<b>Revenues</b>	
<b>Dance Program</b>	
02-00-380 - Dance Program Fees	\$451,794.00
02-00-383 - Dance Apparel/Misc	<u>\$10,000.00</u>
<b>Total Dance Program Revenues</b>	<b>\$461,794.00</b>

**Frankfort Square Park District**  
**\*\* Analysis of Revenues & Expenses \*\***  
**2.5 - Dance Program**  
**Annual Budget**

<b>Accounts</b>	<b>Annual Budget 2026-2027</b>
<b>Total Revenues</b>	\$461,794.00
<b>Expenses</b>	
<b>Dance Program</b>	
02-53-470 - Dance Instructors/Aides	\$198,450.00
02-53-471 - Travel	\$10,000.00
02-53-477 - Equipment Purchases	\$4,500.00
02-53-478 - Program Supplies	\$18,500.00
02-53-479 - Transfer to Rec Programs	\$53,344.00
02-53-482 - Dance Costumes	\$35,000.00
02-53-486 - Dance Competition Fees	\$125,000.00
02-53-487 - Pro Dance Contract Services	\$5,000.00
02-53-488 - Hall Monitor	<u>\$12,000.00</u>
<b>Total Dance Program Expenses</b>	\$461,794.00
<b>Total Expenses</b>	\$461,794.00
<b>Net Total</b>	\$0.00

**3 - Audit**  
**Annual Budget**

<b>Accounts</b>	<b>Annual Budget 2026-2027</b>
<b>Revenues</b>	
<b>Audit General</b>	
03-00-301 - Property Tax	\$17,207.00
03-00-302 - Revenue Carryforward	<u>\$1,543.00</u>
<b>Total Audit General Revenues</b>	\$18,750.00
<b>Total Revenues</b>	\$18,750.00

**Frankfort Square Park District**  
**\*\* Analysis of Revenues & Expenses \*\***  
**3 - Audit**  
**Annual Budget**

<b>Accounts</b>	<b>Annual Budget 2026-2027</b>
<b>Expenses</b>	
<b>Audit General</b>	
03-50-401 - Accounting Services	<u>\$18,750.00</u>
<b>Total Audit General Expenses</b>	\$18,750.00
<b>Total Expenses</b>	\$18,750.00
<b>Net Total</b>	\$0.00

**4 - Liability Insurance**  
**Annual Budget**

<b>Accounts</b>	<b>Annual Budget 2026-2027</b>
<b>Revenues</b>	
<b>Liability Insurance General</b>	
04-00-301 - Property Tax	\$107,769.00
04-00-321 - Revenue Carryforward	<u>\$36,000.00</u>
<b>Total Insurance General Revenues</b>	\$143,769.00
<b>Total Revenues</b>	\$143,769.00
<b>Expenses</b>	
<b>Liability Insurance General</b>	
04-50-412 - Safety Coordinator Sal	\$16,000.00
04-50-430 - PDRMA	\$62,000.00
04-50-431 - State Unemployment Ins	\$8,500.00
04-50-432 - Legal Fees	\$10,000.00
04-50-434 - Risk Management	\$23,769.00
04-50-437 - Contracted Services	\$17,500.00
04-50-438 - Legal Publications	\$1,000.00
04-50-441 - Supplies	<u>\$5,000.00</u>
<b>Total Liability Insurance General Expenses</b>	\$143,769.00
<b>Total Expenses</b>	\$143,769.00
<b>Net Total</b>	\$0.00

**Frankfort Square Park District**  
**\*\* Analysis of Revenues & Expenses \*\***  
**5 - Paving & Lighting**  
**Annual Budget**

<b>Accounts</b>	<b>Annual Budget 2026-2027</b>
<b>Revenues</b>	
<b>Paving &amp; Lighting General</b>	
05-00-300- Revenue Carryforward	\$17,000.00
05-00-301 - Property Tax	<u>\$12,679.00</u>
<b>Total Paving &amp; Lighting General Revenues</b>	<b>\$29,679.00</b>
<b>Total Revenues</b>	<b>\$29,679.00</b>
<b>Expenses</b>	
<b>Paving &amp; Lighting General</b>	
05-50-401 - Paving	\$28,070.00
05-50-402 - Lighting	<u>\$1,609.00</u>
<b>Total Paving &amp; Lighting General Expenses</b>	<b>\$29,679.00</b>
<b>Total Expenses</b>	<b>\$29,679.00</b>
<b>Net Total</b>	<b>\$0.00</b>

**6 - Special Recreation**  
**Annual Budget**

<b>Accounts</b>	<b>Annual Budget 2026-2027</b>
<b>Revenues</b>	
<b>Special Recreation General</b>	
06-00-301 - Property Tax	<u>\$325,117.00</u>
<b>Total Special Recreation General Revenues</b>	<b>\$325,117.00</b>
<b>Total Revenues</b>	<b>\$325,117.00</b>
<b>Expenses</b>	
<b>Special Recreation General</b>	
06-50-401 - Payment to LWSRA	\$ 203,764.00
06-50-404 - Transfer to Corporate	<u>\$121,353.00</u>
<b>Total Special Recreation General Expenses</b>	<b>\$325,117.00</b>
<b>Total Expenses</b>	<b>\$325,117.00</b>
<b>Net Total</b>	<b>\$0.00</b>

**Frankfort Square Park District**  
**\*\* Analysis of Revenues & Expenses \*\***  
**7 - Debt Service**  
**Annual Budget**

<b>Accounts</b>	<b>Annual Budget 2026-2027</b>
<b>Revenues</b>	
<b>Debt Service General</b>	
07-00-301 - Property Tax	\$249,045.00
07-00-302 - Transfer from Corporate	\$166,842.00
07-00-324 - Alternate Bond Sale	<u>\$145,000.00</u>
<b>Total Debt Service General Revenues</b>	<b>\$560,887.00</b>
<b>Total Revenues</b>	<b>\$560,887.00</b>
<b>Expenses</b>	
<b>Debt Service General</b>	
07-50-325 - 2018 G.O. Bond-P	\$65,000.00
07-50-326 - 2018 G.O. Bond-I	\$42,894.00
07-50-402 - OPT Mini Bond-P	\$136,000.00
07-50-411 - 2019A Refunding Bonds-P	\$75,000.00
07-50-412 - 2019A Refunding Bonds-I	\$9,450.00
07-50-413 - 2019B Refunding Bonds-P	\$185,000.00
07-50-414 - 2019B Refunding Bonds-I	\$32,250.00
07-50-422 - OPT Mini Bond-I	\$5,293.00
07-50-473 - Legal Fees	<u>\$10,000.00</u>
<b>Total Debt Service General Expenses</b>	<b>\$560,887.00</b>
<b>Total Expenses</b>	<b>\$560,887.00</b>
<b>Net Total</b>	<b>\$0.00</b>

**Frankfort Square Park District**  
**\*\* Analysis of Revenues & Expenses \*\***  
**8 - Social Security**  
**Annual Budget**

<b>Accounts</b>	<b>Annual Budget 2026-2027</b>
<b>Revenues</b>	
<b>Social Security General</b>	
08-00-300 - Transfer from Corporate	\$71,419.00
08-00-302 - Property Tax-Social Security	<u>\$79,694.00</u>
<b>Total Social Security General Revenues</b>	<b>\$151,113.00</b>
<b>Total Revenues</b>	<b>\$151,113.00</b>
<b>Expenses</b>	
<b>Social Security General</b>	
08-50-401 - Employer FICA	\$122,660.00
08-50-402 - Employer Medicare	<u>\$28,453.00</u>
<b>Total Social Security General Expenses</b>	<b>\$151,113.00</b>
<b>Total Expenses</b>	<b>\$151,113.00</b>
 <b>Net Total</b>	 <b>\$0.00</b>

**9 - Golf Course**  
**Annual Budget**

<b>Accounts</b>	<b>Annual Budget 2026-2027</b>
<b>Revenues</b>	
<b>Golf Course</b>	
09-00-372 - Greens Fees	\$360,000.00
09-00-373 - Driving Range Fees	\$135,000.00
09-00-374 - Riding Rental Carts	\$145,000.00
09-00-375 - Beverage Sales	\$26,000.00
09-00-378 - Merchandise	\$8,000.00
09-00-379 - Golf Lessons	\$6,000.00
09-00-380 - Leagues	\$3,500.00
09-00-384 - Scholarship Revenue	\$8,000.00

**Frankfort Square Park District**  
**\*\* Analysis of Revenues & Expenses \*\***  
**9 - Golf Course**  
**Annual Budget**

<b>Accounts</b>	<b>Annual Budget 2026-2027</b>
<b>Revenues</b>	
09-00-386 - Concession Revenue	\$2,500.00
09-00-388 - Sales Tax Return Discount	\$200.00
09-00-392 - Adult Rental Clubs	<u>\$1,200.00</u>
<b>Total Golf Course Revenues</b>	<b>\$695,400.00</b>
<b>Total Revenues</b>	<b>\$695,400.00</b>
<b>Expenses</b>	
<b>Golf Course</b>	
09-53-409 - Golf Course PD Seasonal	\$105,000.00
09-53-480 - Office Supplies/Support	\$2,000.00
09-53-481 - Golf Cart Lease/YamaTrack Sys	\$33,000.00
09-53-482 - Contracted Services	\$20,000.00
09-53-483 - Capital Improvements	\$206,043.00
09-53-484 - Supplies	\$8,000.00
09-53-504 - Scholarship Expense	\$8,000.00
09-53-510 - Restaurant Equipment Repair	\$1,000.00
09-53-514 - Beverage Supplies	\$10,000.00
09-53-515 - Merchandise	\$4,000.00
09-53-516 - Contracted Greenskeeping	\$217,357.00
09-53-518 - Community Group/Org Support	\$8,000.00
09-53-519 - Toptracer System	\$35,000.00
09-53-520 - Bank and CC Fees	\$35,000.00
09-53-521 - Golf Course Concessions	<u>\$3,000.00</u>
<b>Total Golf Course Expenses</b>	<b>\$695,400.00</b>

**Frankfort Square Park District**  
**\*\* Analysis of Revenues & Expenses \*\***  
**9 - Golf Course**  
**Annual Budget**

<b>Accounts</b>	<b>Annual Budget 2026-2027</b>
<b>Total Expenses</b>	\$695,400.00
<b>Net Total</b>	\$0.00