

FINAL

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

Accounts	Annual Budget 2019-2020
Revenues	
Corporate General	
01-00-300 - Revenue Carryforward	\$50,000.00
01-00-301 - Property Tax	\$1,882,267.00
01-00-304 - Property Sale Proceeds	\$100,000.00
01-00-306 - Transfer from Special Rec	\$100,824.00
01-00-321 - Interest Income	\$2,500.00
01-00-322 - Miscellaneous	\$1,000.00
01-00-343 - Transfer from Rec/Director Salary	\$41,307.00
01-00-358 - Developer Donations	<u>\$17,000.00</u>
Total Corporate General	\$2,194,898.00
Total Revenues	\$2,194,898.00
Expenses	
Administration	
01-50-400 - Clerical Salaries	\$44,000.00
01-50-401 - Executive Director	\$151,658.00
01-50-402 - Administrative Assistant	\$52,590.00
01-50-403 - Health & Life Insurance	\$154,862.00
01-50-404 - Accounting Services	\$50,000.00
01-50-405 - Employer 403b Contribution	\$74,189.00
01-50-408 - Office Manager	\$45,240.00
01-50-410 - Director	\$82,614.00
01-50-415 - HSA Funding	\$65,000.00

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

Accounts	Annual Budget 2019-2020
Expenses	
Administration	
01-50-417 - Special Projects	\$4,500.00
01-50-421 - Supt of Rec Salary	\$62,100.00
01-50-434 - Communications-Cable/Phones	\$36,050.00
01-50-438 - Electric	\$90,000.00
01-50-441 - Water & Sewer	\$34,410.00
01-50-443 - Natural Gas	\$16,095.00
01-50-446 - Postage	\$7,000.00
01-50-470 - Staff Training & Support	\$40,000.00
01-50-471 - Office Supplies	\$8,500.00
01-50-472 - Computer Maintenance	\$42,000.00
01-50-484 - Transfer to Social Security	\$10,921.00
01-50-490 - Transfer to Debt Service	\$207,183.00
01-50-492 - Trans to Rec B&G	\$14,267.00
01-50-495 - Contracted IT Services	\$75,138.00
01-50-496 - SHSD 161 Charges	\$30,000.00
01-50-497- Debt Repayment	\$100,000.00
01-50-498 - Assistant Office Manager	<u>\$31,200.00</u>
Total Administration	\$1,529,517.00

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

Accounts	Annual Budget 2019-2020
Building & Grounds Operations	
01-51-401 - Improvement Projects	\$161,041.68
01-51-402 - Contracted Nat Areas Maint	\$60,000.00
01-51-407- Building Equip Maint	\$7,500.00
01-51-408 - Superintendent of Parks	\$73,196.00
01-51-409 - Full Time Maintenance	\$55,120.00
01-51-410 - Building Maint Supplies	\$15,000.00
01-51-411 - Building Repair	\$50,000.00
01-51-415 - Asst Supt of Parks	\$57,101.00
01-51-417 - Contracted Park Mowing	<u>\$62,830.00</u>
Total Building & Grounds Operations	\$541,788.68

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

Accounts	Annual Budget 2019-2020
Capital Equip.& Lease Loans	
01-52-451 - T.A.W. - I	\$3,500.00
01-52-457 - 2016 Transit & Explorer #210-P	\$8,401.33
01-52-458 - 2016 Transit & Explorer #210-I	\$1,118.73
01-52-477 - 2013 Peterbilt Note 16-P	\$23,750.00
01-52-478 - 2013 Peterbilt Note 16-I	\$1,014.12
01-52-483 - Capital Improvement Note 31-P	\$84,187.53
01-52-484 - Capital Improvement Note 31-I	<u>\$1,620.61</u>
Total Capital Equip. & Lease Loans	\$123,592.32
Total Expenses	\$2,194,898.00
Net Total	\$0.00

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

Accounts	Annual Budget 2019-2020
Revenues	
Programming	
02-00-306 - Concession	\$1,500.00
02-00-326 - Trans from ELC	\$9,014.00
02-00-327 - Trans from BAS	\$101,650.00
02-00-328 - Trans from Dance	\$59,500.00
02-00-353 - Program Fees	\$154,000.00
02-00-354 - Non-Resident Fees	\$20,000.00
02-00-359 - Donations	\$1,000.00
02-00-360 - Facility Rentals	\$20,000.00
02-00-375 - Program Refunds	(\$6,500.00)
Total Programming	\$360,164.00
Total Revenues	\$360,164.00

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

Accounts	Annual Budget 2019-2020
Expenses	
Programming	
02-53-403 - Instructor Salaries	\$69,020.00
02-53-416 - Rental Permit Fee	\$2,000.00
02-53-417 - Recreation Supervisors	\$96,720.00
02-53-447 - Brochure Printing	\$18,000.00
02-53-452 - Trans to Corp Director Salary	\$41,307.00
02-53-455 - Professional Contract Services	\$41,200.00
02-53-456 - Concession Stand Salaries	\$2,030.00
02-53-458 - Prog Supplies-Reimbursement	(\$2,000.00)
02-53-459 - Concession Expense	\$1,500.00
02-53-464 - Capital Purchases	\$25,707.00
02-53-472 - Program Supplies	\$52,500.00
02-53-480 - Facility Monitors	<u>\$12,180.00</u>
Total Programming	\$360,164.00
Total Expenses	\$360,164.00
 Net Total	 \$0.00

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

Accounts	Annual Budget 2019-2020
Revenues	
Building and Grounds	
02-00-301 - Property Tax - Recreation	\$434,759.00
02-00-302 - Replacement Tax	\$550.00
02-00-303 - Trans from Corporate	\$14,267.00
02-00-358 - Trans from F.A.N./LWN Site Maint	<u>\$28,000.00</u>
Total Building and Grounds	\$477,576.00
Total Revenues	\$477,576.00
Expenses	
Building and Grounds	
02-51-400 - Park Seasonal Salaries	\$118,000.00
02-51-401-GCA Building Maint Contract	\$33,990.00
02-51-417 - Maintenance Supplies/Services	\$90,719.00
02-51-418 - Equipment Purchase/Rental	\$64,442.00
02-51-419 - Equipment Repair/Parts	\$83,439.00
02-51-420 - Fountain Maintenance	\$15,000.00
02-51-426 - Refuse & Porta Potties	\$30,000.00
02-51-428 - Building Custodian	\$11,986.00
02-51-476 - Gas/Diesel/Oil	<u>\$30,000.00</u>
Total Building and Grounds	\$477,576.00
Total Expenses	\$477,576.00
Net Total	\$0.00

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

Accounts	Annual Budget 2019-2020
Revenues	
Early Learning Center	
02-00-310 - Program Fees	\$112,014.00
02-00-317 - Program Refunds	<u>(\$5,000.00)</u>
Total Early Learning Center	\$107,014.00
Total Revenues	\$107,014.00
Early Learning Center	
Expenses	
02-53-411 - Staff Salaries	\$90,000.00
02-53-413 - Program Supplies	\$8,000.00
02-53-415 - Transfer to Rec Programs	<u>\$9,014.00</u>
Total Early Learning Center	\$107,014.00
Total Expenses	\$107,014.00
Net Total	\$0.00

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

Accounts	Annual Budget 2019-2020
Revenues	
F.A.N.	
02-00-361 - Annual Membership Fees	\$50,000.00
02-00-362 - Daily Admission Fees	\$40,000.00
02-00-363 - Group Rental Income	<u>\$33,000.00</u>
Total F.A.N.	\$123,000.00
Total Revenues	\$123,000.00
 Expenses	
F.A.N.	
02-53-445 - Building Supervisors	\$62,000.00
02-53-446 - Program Supplies	\$4,000.00
02-53-449 - Improvement Projects	\$1,047.00
02-53-453- Building Custodian	\$12,183.00
02-53-457 - Facility/Equipment Repairs	\$8,270.00
02-53-465 - Snow Removal	\$7,500.00
02-53-466 - Trans to Programming B&G	<u>\$28,000.00</u>
Total F.A.N.	\$123,000.00
Total Expenses	\$123,000.00
 Net Total	 \$0.00

Frankfort Square Park District
**** Analysis of Revenues & Expenses ****
2.4 - B.& A.S.
Annual Budget

Accounts	Annual Budget 2019-2020
Revenues	
Before & After School Program	
02-00-370 - Program Fees	\$200,000.00
02-00-371 - Program Refunds	<u>(\$1,000.00)</u>
Total Before & After School Program	\$199,000.00
Total Revenues	\$199,000.00
Expenses	
Before & After School Program	
02-53-461 - Staff Salaries	\$91,350.00
02-53-462 - Program Supplies	\$6,000.00
02-53-463 - Transfer to Rec Programs	<u>\$101,650.00</u>
Total Before & After School Program	\$199,000.00
Total Expenses	\$199,000.00
Net Total	\$0.00

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

Accounts	Annual Budget 2019-2020
Revenues	
Dance Program	
02-00-380 - Program Fees	\$210,000.00
02-00-381 - Program Refunds	(\$1,000.00)
02-00-383 - Dance Apparel/Misc	<u>\$2,000.00</u>
Total Dance Program	\$211,000.00
Total Revenues	\$211,000.00
Expenses	
Dance Program	
02-53-470 - Dance Instructors/Aides	\$75,000.00
02-53-477 - Equipment Purchases	\$1,500.00
02-53-478 - Program Supplies	\$65,000.00
02-53-479 - Transfer to Rec Programs	\$59,500.00
02-53-482 - Dance Costumes	\$30,000.00
02-53-483 - Dance Costume Reimbursement	<u>(\$20,000.00)</u>
Total Dance Program	\$211,000.00
Total Expenses	\$211,000.00
 Net Total	 \$0.00

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

Accounts	Annual Budget 2019-2020
Revenues	
Audit General	
03-00-301 - Property Tax	<u>\$14,661.00</u>
Total Audit General	\$14,661.00
Total Revenues	\$14,661.00
Expenses	
Audit	
03-50-401 - Accounting Services	<u>\$14,661.00</u>
Total Audit	\$14,661.00
Total Expenses	\$14,661.00
Net Total	\$0.00

Frankfort Square Park District
**** Analysis of Revenues & Expenses ****
4 - Liability Insurance
Annual Budget

Accounts	Annual Budget 2019-2020
Revenues	
Liability Insurance General	
04-00-301 - Property Tax	<u>\$135,898.00</u>
Total Insurance General	\$135,898.00
Total Revenues	\$135,898.00
Expenses	
Liability Insurance General	
04-50-412 - Risk Management Salary	\$12,545.00
04-50-430 - PDRMA	\$55,000.00
04-50-431 - State Unemployment Ins	\$6,000.00
04-50-432 - Legal Fees	\$20,000.00
04-50-433 - Security Link/ADT/Repairs	\$2,000.00
04-50-434 - Hazard/Risk Repairs	\$39,353.00
04-50-437 - Contracted Services	<u>\$1,000.00</u>
Total Liability Insurance	\$135,898.00
Total Expenses	\$135,898.00
Net Total	\$0.00

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

Accounts	Annual Budget 2019-2020
Revenues	
Paving & Lighting General	
05-00-301 - Property Tax	<u>\$10,150.00</u>
Total Paving & Lighting General	\$10,150.00
Total Revenues	\$10,150.00
Expenses	
Paving & Lighting	
05-50-401 - Paving	\$6,150.00
05-50-402 - Lighting	<u>\$4,000.00</u>
Total Paving & Lighting	\$10,150.00
Total Expenses	\$10,150.00
 Net Total	 \$0.00

Frankfort Square Park District
**** Analysis of Revenues & Expenses ****
6 - Special Recreation
Annual Budget

Accounts	Annual Budget 2019-2020
Revenues	
Special Recreation General	
06-00-301 - Property Tax	<u>\$225,556.00</u>
Total Special Recreation General	\$225,556.00
Total Revenues	\$225,556.00
Expenses	
Special Recreation General	
06-50-401 - Payment to LWSRA	\$123,209.00
06-50-402 - Program Aide	\$1,523.00
06-50-404 - Transfer to Corporate	<u>\$100,824.00</u>
Total Special Recreation	\$225,556.00
Total Expenses	\$225,556.00
 Net Total	 \$0.00

Frankfort Square Park District
**** Analysis of Revenues & Expenses ****

7 - Debt Service
Annual Budget

Expenses
Accounts

Annual
Budget
2019-2020

Revenues

Debt Service General

07-00-301 - Property Tax

\$738,133.00

07-00-302 - Transfer from Corporate

\$207,183.00

Total Debt Service General

\$945,316.00

Total Revenues

\$945,316.00

Expenses

Debt Service

07-50-325 - 2018 G.O. Bond-P

\$20,000.00

07-50-326 - 2018 G.O. Bond-I

\$87,718.00

07-50-401 - 2002 G.O. Ref Bond-P

\$241,662.00

07-50-405 - 2010 G.O. Bond-P

\$25,000.00

07-50-409 - 2009 G.O. Bond-P

\$55,000.00

07-50-421 - 2002 G.O. Ref Bond-I

\$393,338.00

07-50-425 - 2010 G.O. Bond-I

\$75,098.00

07-50-429 - 2009 G.O. Bond-I

\$37,500.00

07-50-473 - Legal Fees

\$10,000.00

Total Debt Service

\$945,316.00

Total Expenses

\$945,316.00

Net Total

\$0.00

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

Accounts	Annual Budget 2019-2020
Revenues	
Social Security General	
08-00-300 - Trans from Corporate	\$10,921.00
08-00-301 - Property Tax	<u>\$98,117.00</u>
Total Social Security General	\$109,038.00
Total Revenues	\$109,038.00
Expenses	
Social Security General	
08-50-401 - Employer F.I.C.A.	\$88,371.00
08-50-402 - Employer Medicare	<u>\$20,667.00</u>
Total Social Security	\$109,038.00
Total Expenses	\$109,038.00
Net Total	\$0.00

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

Accounts	Annual Budget 2019-2020
Revenues	
Golf Course	
09-00-371 - Membership Fees	\$14,000.00
09-00-372 - Greens Fees	\$150,000.00
09-00-373 - Driving Range Fees	\$75,000.00
09-00-374 - Rental Cart & Clubs	\$60,000.00
09-00-375 - Beverage Sales	\$12,000.00
09-00-376 - Group Greens/Range Fees	\$5,000.00
09-00-378 - Merchandise	\$4,500.00
09-00-379 - Golf Lessons	\$5,000.00
09-00-380 - Leagues	\$2,500.00
09-00-381 - Special Events/Programs	\$500.00
09-00-384 - Scholarship Revenue	\$10,000.00
09-00-386 - Restaurant Revenue	\$5,000.00
09-00-388 - Sales Tax Return Discount	\$60.00
09-00-390 - Equipment Payment	<u>\$37,631.00</u>
Total Golf Course	\$381,191.00
Total Revenues	\$381,191.00
Expenses	
Golf Course	
09-53-409 - Golf Course P.D. Seasonal	\$65,000.00
09-53-480 - Office Supplies/Printing	\$2,500.00
09-53-481 - Golf Cart Lease/Maint	\$23,252.00

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

Accounts	Annual Budget 2019-2020
Expenses	
Golf Course	
09-53-482 - Contracted Services	\$10,300.00
09-53-483 - Capital Improvements	\$3,738.03
09-53-484 - Supplies	\$6,300.00
09-53-498 - 2003 Golf Course Bond-P	\$35,000.00
09-53-499 - 2003 Golf Course Bond-I	\$8,067.50
09-53-504 - Scholarship Expense	\$10,000.00
09-53-515 - Merchandise	\$500.00
09-53-516 - Contracted Greenskeeping	\$178,518.00
09-53-518 - Community Group/Org Support	<u>\$7,200.00</u>
Total Golf Course	\$350,375.53
 Accounts	
Expenses	
Restaurant Operations	
09-53-509 - Restaurant Seasonal Salaries	\$2,500.00
09-53-510 - Restaurant Equipment Repair	\$1,000.00
09-53-512 - Restaurant Supplies	\$1,500.00
09-53-514 - Beverage Supplies	\$6,000.00
09-53-534 - Restaurant Loan-P	\$17,500.00
09-53-535 - Restaurant Loan-I	<u>\$2,315.47</u>
Total Restaurant Operations	\$30,815.47
Total Expenses	\$381,191.00
 Net Total	 \$0.00

Frankfort Square Park District
**** Analysis of Revenues & Expenses ****
10 - Referendum Proceeds & Projects
Annual Budget

Accounts	Annual Budget 2019-2020
Revenues	
Referendum Proceeds	
10-00-355 - Bank Interest	\$2,500.00
10-00-356 - Revenue Carryforward	<u>\$535,000.00</u>
Total Referendum Proceeds	\$537,500.00
Total Revenues	\$537,500.00
Expenses	
Year Two Referendum Projects	
10-50-400 - Playground Improvements	\$77,000.00
10-50-401 - Tree Planting	\$31,215.00
10-50-410 - Athletic Field Improvements	\$50,000.00
10-50-431 - Paving Repair/Park Paths	\$102,000.00
10-50-460 - Miscellaneous Expense	\$30,000.00
10-50-462- Pickleball Courts/Champions Pk	\$113,271.00
10-50-463 - Architect/Engineering Fees	\$40,000.00
Total Year 2 Referendum Projects	\$443,486.00
Referendum Future Projects	
10-51-413 - Future Projects	<u>\$94,014.00</u>
Total Referendum Future Projects	\$94,014.00
Total Expenses	\$537,500.00
 Net Total	 \$0.00