ORDINANCE NO. 25-06-364

AN ORDINANCE ADOPTING A COMBINED ANNUAL BUDGET AND APPROPRIATING SUCH SUMS OF MONEY AS MAY BE DEEMED NECESSARY TO DEFRAY ALL NECESSARY EXPENSES AND LIABILITIES OF THE FRANKFORT SQUARE PARK DISTRICT, COOK AND WILL COUNTIES, ILLINOIS, FOR THE FISCAL YEAR BEGINNING MAY 1, 2025, AND ENDING APRIL 30, 2026.

BE IT ORDAINED BY THE BOARD OF COMMISSIONERS OF THE FRANKFORT SQUARE PARK DISTRICT:

SECTION 1: The following is the annual budget and appropriation for the Frankfort Square Park District for the fiscal year beginning May 1, 2025, and ending April 30, 2026.

CORPORATE FUND

ADMINISTRATION EXPENSE	BUDGET	APPROPRIATION
Corp Salaries & Wages	$617,493.00	$691,592.16
Health & Life Insurance	$241,777.00	$278,043.55
Employee 457(b) Contribution	$92,890.00	$104,036.80
HSA Funding	$39,168.00	$43,868.16
Special Projects/Planning	$10,000.00	$11,500.00
Communications (Cable/Phones)	$62,000.00	$71,300.00
Utilities	$154,325.00	$177,473.75
Postage	$8,000.00	$8,960.00
Copier Lease/Usage	$8,000.00	$8,960.00
Training/Membership/Support	$40,000.00	$44,800.00
Office Supplies	$8,000.00	$8,960.00
Computer Maintenance	$30,000.00	$33,600.00
Contracted IT Services	$78,435.00	$87,847.20
SHSD 161 Charges	$50,000.00	$50,000.00
NBS 457(b) Admin Fees	$1,500.00	$1,680.00
Travel Reimbursement	$500.00	$560.00
PDRMA Disbursements	$2,500.00	$2,800.00
Software	$87,000.00	$97,440.00
Transfer to Other Funds	$344,327.00	$385,646.24
TOTAL:	**$1,875,915.00**	**$2,109,067.86**

CORPORATE FUND

BUILDING & GROUNDS EXPENSE		
Capital Improvement Projects	$715,199.00	$822,478.85
Contracted Natural Areas Maintenance	$30,000.00	$33,600.00
Building Equip Maint	$8,000.00	$8,960.00
Corp B&G Salaries and Wages	$334,808.00	$374,984.96
Building Maint Supplies	$16,000.00	$17,920.00
Building Repair	$75,000.00	$84,000.00
Contracted Landscape Maintenance	$92,000.00	$103,040.00
TOTAL:	**$1,271,007.00**	**$1,444,983.81**

CORPORATE FUND		
CAPITAL EQUIP. & LEASE LOANS		
Compact Excavator Lease - Principal	$24,944.00	$24,944.00
Compact Excavator Lease - Interest	$806.00	$806.00
Track Loader Lease - Principal	$10,229.00	$10,229.00
Track Loader Lease - Interest	$1,123.00	$1,123.00
2023 F150 Lease - Principal	$9,870.00	$9,870.00
2023 F150 Lease - Interest	$823.00	$823.00
TOTAL:	**$47,795.00**	**$47,795.00**
CORPORATE FUND		
OSLAD GRANT EXPENSES		
Architect & Engineering	$60,000.00	$60,000.00
Contracted Services	$1,590,731.00	$1,590,731.00
Landscape Materials	$10,000.00	$10,000.00
Amenities/Site Furnishings	$105,000.00	$105,000.00
Permitting/LegalCost/Printing	$15,000.00	$15,000.00
TOTAL:	**$1,780,731.00**	**$1,780,731.00**
CORPORATE FUND SUMMARY		
CORPORATE ADMIN. EXPENSE	$1,875,915.00	$2,109,067.86
CORPORATE BUILDING & GROUNDS	$1,271,007.00	$1,444,983.81
CORPORATE CAPITAL EQUIP/LEASE LOANS	$47,795.00	$47,795.00
CORPORATE OSLAD GRANT EXPENSE	$1,780,731.00	$1,780,731.00
CORPORATE FUND	$4,975,448.00	$5,382,577.67
GRAND TOTAL:	**$4,975,448.00**	**$5,382,577.67**
RECREATION FUND		
PROGRAM EXPENSE		
Salaries & Wages	$246,571.00	$276,159.52
Rental Permit Fee	$2,000.00	$2,240.00
Brochure Printing	$27,000.00	$30,240.00
Bank and CC Fees	$22,000.00	$24,640.00
Professional Contract Services	$20,000.00	$22,400.00
Capital Purchases	$361,623.00	$415,866.45
Program Supplies	$59,500.00	$66,640.00
TOTAL:	**$738,694.00**	**$838,185.97**

RECREATION FUND		
BUILDING AND GROUNDS EXPENSE		
Contracted Mowing	$138,000.00	$154,560.00
Maintenance Supplies/Services	$130,000.00	$145,600.00
Equipment Purchase/Rental	$50,000.00	$56,000.00
Equipment Repair/Parts	$45,000.00	$50,400.00
Fountain Maintenance	$30,000.00	$33,600.00
Landscape Design/Imp	$10,000.00	$11,500.00
Refuse & Porta Potties	$50,000.00	$56,000.00
Building & Grounds Salaries & Wages	$25,397.00	$28,444.64
Gas, Diesel, Oil	$30,000.00	$33,600.00
TOTAL:	**$508,397.00**	**$569,704.64**
RECREATION FUND		
EARLY LEARNING CENTER EXPENSE		
ELC Salaries & Wages	$92,125.00	$103,180.00
Program Supplies	$5,000.00	$5,600.00
Transfer to Recreation	$6,450.00	$7,224.00
TOTAL:	**$103,575.00**	**$116,004.00**
RECREATION FUND		
F.A.N. PROGRAM EXPENSE		
F.A.N. Salaries & Wages	$128,750.00	$134,400.00
Program Supplies	$5,000.00	$5,600.00
Improvement Projects	$5,000.00	$5,750.00
Facility/Equipment Repairs	$12,250.00	$13,720.00
TOTAL:	**$151,000.00**	**$159,470.00**
RECREATION FUND		
BEFORE & AFTER SCHOOL EXPENSE		
BAS Salaries & Wages	$90,000.00	$100,800.00
Program Supplies	$6,000.00	$6,720.00
Transfer to Recreation	$51,000.00	$57,120.00
TOTAL:	**$147,000.00**	**$164,640.00**
RECREATION FUND		
DANCE PROGRAM EXPENSE		
Dance Salaries & Wages	$201,000.00	$225,120.00
Travel	$7,500.00	$8,400.00
Equipment Purchases	$4,500.00	$5,040.00
Program Supplies	$17,500.00	$19,600.00
Transfer to Recreation	$53,244.00	$59,633.28
Dance Costumes	$35,000.00	$39,200.00
Dance Competition Fees	$120,000.00	$134,400.00
Pro Dance Contract Services	$5,000.00	$5,600.00
TOTAL:	**$443,744.00**	**$496,993.28**
RECREATION FUND GRAND TOTAL	**$2,092,410.00**	**$2,344,997.89**

AUDIT FUND EXPENSE		
Accounting Services	$19,635.00	$21,991.20
TOTAL:	**$19,635.00**	**$21,991.20**
LIABILITY INSURANCE FUND EXPENSE		
Risk Management Salary	$17,316.00	$19,393.92
PDRMA	$55,514.00	$62,175.68
State Unemployment Insurance	$8,500.00	$9,520.00
Legal Fees	$15,000.00	$16,800.00
Risk Management	$87,741.00	$100,902.15
Contracted Services	$17,500.00	$19,600.00
Legal Publications	$1,000.00	$1,120.00
Supplies	$7,500.00	$8,400.00
TOTAL:	**$210,071.00**	**$237,911.75**
PAVING & LIGHTING FUND EXPENSE		
Paving	$10,799.00	$12,418.85
Lighting	$2,000.00	$2,300.00
TOTAL:	**$12,799.00**	**$14,718.85**
SPECIAL RECREATION FUND EXPENSE		
Payment to LWSRA	$191,984.00	$215,022.08
Transfer to Corporate	$100,000.00	$112,000.00
TOTAL:	**$291,984.00**	**$327,022.08**
DEBT SERVICE FUND EXPENSE		
2018 G.O. Referendum Bond Principal	$60,000.00	$60,000.00
2018 G.O. Referendum Bond Interest	$45,294.00	$47,694.00
OPT Mini Bond Principal	$136,000.00	$136,000.00
Legal Fees	$10,000.00	$10,000.00
2019A Refunding Bonds Principal	$75,000.00	$70,000.00
2019A Refunding Bonds Interest	$11,700.00	$13,800.00
2019B Refunding Bonds Principal	$180,000.00	$175,000.00
2019B Refunding Bonds Interest	$37,650.00	$42,900.00
OPT Mini Bond - Interest	$5,293.00	$4,964.00
TOTAL:	**$560,937.00**	**$560,358.00**
SOCIAL SECURITY FUND EXPENSE		
FICA	$114,926.00	$128,717.12
Employer Medicare	$26,878.00	$30,103.36
TOTAL:	**$141,804.00**	**$158,820.48**

GOLF COURSE ENTERPRISE FUND		
Golf Course Salaries & Wages	$100,000.00	$112,000.00
Office Supplies/Printing	$4,000.00	$4,480.00
Golf Cart Lease	$33,000.00	$36,960.00
Contracted Services	$10,000.00	$11,200.00
Capital Improvements	$245,405.00	$282,215.75
Supplies	$8,000.00	$8,960.00
Scholarship Expense	$8,000.00	$8,960.00
Restaurant Equipment Repair	$1,000.00	$1,120.00
Beverage Supplies	$10,000.00	$11,200.00
Merchandise	$4,000.00	$4,480.00
Contracted Greenskeeping	$211,645.00	$237,042.40
Community Group/Org Support	$8,000.00	$8,960.00
Toptracer System	$40,000.00	$44,800.00
Bank and CC Fees	$35,000.00	$39,200.00
Concessions	$2,000.00	$2,240.00
TOTAL:	**$720,050.00**	**$813,818.15**

EXPENSE SUMMARY		
CORPORATE FUND	**$4,975,448.00**	**$5,382,577.67**
RECREATION FUND	**$2,092,410.00**	**$2,344,997.89**
AUDIT FUND	**$19,635.00**	**$21,991.20**
LIABILITY INSURANCE FUND	**210,071.00**	**$237,911.75**
PAVING AND LIGHTING FUND	**$12,799.00**	**$14,718.85**
SPECIAL RECREATION FUND	**$291,984.00**	**$327,022.08**
DEBT SERVICE FUND	**$560,937.00**	**$560,358.00**
SOCIAL SECURITY FUND	**$141,804.00**	**$158,820.48**
GOLF COURSE ENTERPRISE FUND	**$720,050.00**	**$813,818.15**
GRAND TOTAL	**$9,025,138.00**	**$9,862,216.07**

Section 2: As part of the annual budget, it is stated:

(a) That the cash on hand at the beginning of the fiscal year is $3,224,058.59.

(b) That the estimated cash expected to be received during the fiscal year from all sources is $6,812,857.00.

(c) That the estimated expenditures contemplated for the fiscal year is $9,025,138.00.

(d) That the estimated cash expected to be on hand at the end of the fiscal year is $1,011,777.59.

(e) That the estimated amount of taxes to be received by the Frankfort Square Park District during the fiscal year is $3,901,967.00

Section 3: That the following sums of money in the total amount of $9,862,216.07 or so much thereof as may be authorized by law and the same are hereby appropriated for the corporate and recreational purposes of the Frankfort Square Park District, as hereinafter specified for the fiscal year beginning May 1, 2025, and ending April 30, 2026.

Section 4: The receipts and revenues of the Frankfort Square Park District derived from sources other than taxation and not specifically appropriated shall constitute the General Fund and shall first be placed to the credit of such fund. All unexpended balances of the appropriations for the fiscal year ended April 30, 2026, and prior years, are hereby specifically reappropriated for the same general purposes for which they were originally made and may be expended in making up any insufficiency of any other items provided in this appropriation ordinance, in making this appropriation in accordance with applicable law.

Section 5: This Ordinance is not intended or required to be in support of or in relation to any tax levy made by the Park District during this fiscal year or any other fiscal year.

Section 6: All ordinances or parts of ordinances conflicting with any of the provisions of this Ordinance are hereby modified or repealed to the extent of such conflict. If any item or portion of this Ordinance is for any reason held invalid, such decision shall not affect the validity of the remaining portion of such item or the remainder of this Ordinance. This Ordinance shall be in full force and effect immediately upon its passage and approval according to law. A certified copy of this Ordinance shall be filed with the County Clerks of Cook County and Will County, together with the certificate of the Chief Fiscal Officer of the Park District certifying revenues by source anticipated to be received by the Park District within thirty (30) days after its approval, as provided by law.

[redacted]

Craig Maksymiak, President

[redacted]

Audrey Marcquenski, Secretary

AYE: 6

NAY: 0

ABSTAIN: 0

ABSENT: 1

SEAL