

Frankfort Park District  
Tentative Draft Budget  
FY 2018-2019

**Total Revenue All Funds**

Account	Description	2015-2016 Budget	2015-2016 Actual	2016-2017 Budget	2016-2017 Actuals	2017-18 Budget	2017-18 Estimated	2018-2019 Budget	Change over Prior Budget
10	Corporate Fund	1,012,015	1,054,561	1,116,650	1,199,720	1,231,050	1,192,050	1,254,270	23,220
11	Audit Fund	1,400	1,418	885	17,447	7,296	729	70,264	62,968
12	Liability Insurance Fund	43,000	42,684	61,950	17,447	70,000	70,709	70,264	264
14	Special Recreation Fund	276,000	275,635	287,625	279,159	291,585	291,585	291,585	-
15	IMRF	1,000	1,420	885	17,447	7,296	729	755	(6,541)
20	Recreation Fund	972,510	1,031,271	1,069,930	872,211	951,375	981,116	1,016,088	64,713
30	Debt Service Fund	100,675	100,650	101,175	101,195	102,784	102,784	102,783	(1)
40	Acquisition & Construction	100,000	53,177	100,000	20,112	45,000	42,646	54,000	9,000
<b>Total</b>		<b>2,506,600</b>	<b>2,560,816</b>	<b>2,739,100</b>	<b>2,524,738</b>	<b>2,706,386</b>	<b>2,682,348</b>	<b>2,860,009</b>	<b>153,623</b>

**Total Expenses All Funds**

Account	Description	2015-2016 Budget	2015-2016 Actual	2016-2017 Budget	2016-2017 Actuals	2017-18 Budget	2017-18 Estimated	2018-2019 Budget	Change over Prior Budget
10	Corporate Fund	1,093,015	1,031,641	1,092,151	980,003	1,049,991	1,008,822	1,078,246	28,255
11	Audit Fund	8,450	17,000	12,000	17,447	19,000	10,543	10,500	(8,500)
12	Liability Insurance Fund	43,000	52,500	53,000	48,468	47,000	51,649	52,500	5,500
14	Special Recreation Fund	225,000	225,000	233,000	279,159	240,000	230,000	306,163	66,163
15	IMRF	69,000	69,000	69,000	69,848	63,000	64,000	65,000	2,000
20	Recreation Fund	897,720	980,451	998,395	896,565	995,085	991,735	1,068,866	73,781
30	Debt Service Fund	100,675	98,075	101,175	80,000	102,151	100,000	102,543	392
40	Acquisition and Construction	125,760	21,846	136,878	121,278	147,833	139,937	148,112	279
<b>Total</b>		<b>2,562,620</b>	<b>2,495,513</b>	<b>2,695,599</b>	<b>2,492,768</b>	<b>2,664,060</b>	<b>2,596,686</b>	<b>2,831,929</b>	<b>167,869</b>

Frankfort Park District  
Budget Appropriations  
FY 2018-2019

**10-000 Corporate Expenses**

		2014-2015		2015-2016		2016-2017		2017-2018		2018-2019			
										Change from prior Year		% of	
Account	Description	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Estimated Actual	Budget	Budget	Change	Appropriations
10-5000	Salaries-Maintenance	248,000	224,003	286,000	250,075	259,350	250,888	181,829	180,000	186,167	4,338	2.39%	214,092
10-5005	Salaries-Maintenance PT	-	-	-	-	-	856	80,150	73,500	56,120	(24,030)	-29.98%	64,538
10-5010	Salaries-Administrative	165,450	180,163	179,000	176,121	169,000	181,115	170,920	171,474	179,028	8,108	4.74%	205,882
10-5020	Salaries-Clerical	95,280	86,485	97,240	101,608	92,700	104,581	96,400	84,200	105,817	9,417	9.77%	121,690
10-5050	FICA Expense s/b Fund 16	62,000	67,538	70,000	73,888	75,000	70,270	73,500	66,660	75,491	1,991	2.71%	86,815
10-5100	Group Insurance	75,600	61,863	57,700	33,754	52,620	43,894	62,214	67,725	76,351	14,137	22.72%	87,804
10-5120	Telephone	21,500	22,474	8,150	8,810	9,200	6,365	6,750	6,126	6,750	-	0.00%	7,763
10-5125	Cable/Internet	3,450	4,230	6,000	5,197	5,000	4,400	4,450	4,079	4,512	62	1.39%	5,189
10-5130	Postage	1,000	845	1,000	2,563	2,000	1,271	1,600	1,497	1,600	-	0.00%	1,840
10-5150	Dues	7,150	7,081	7,300	6,804	7,300	6,518	7,100	6,798	7,160	60	0.85%	8,234
10-5210	Conference/Seminars	10,000	9,790	12,000	14,186	17,055	13,467	17,130	16,000	15,270	(1,860)	-10.86%	17,561
10-5220	Mileage Reimbursement	3,500	3,928	4,000	3,444	4,000	2,550	3,400	2,600	2,900	(500)	-14.71%	3,335
10-5230	Mtg. Expense	600	608	750	1,306	3,000	2,254	2,425	1,500	2,000	(425)	-17.53%	2,300
10-5240	Advertising	11,300	10,244	12,000	13,406	9,801	10,697	11,051	9,500	12,218	1,167	10.56%	14,051
10-5260	Board Expense	3,100	2,574	2,500	3,159	3,250	2,160	3,250	1,900	2,360	(890)	-27.38%	2,714
10-5280	Attorney Fees	14,000	24,341	15,000	12,297	25,000	11,245	12,500	15,722	20,000	7,500	60.00%	23,000
10-5290	Professional Fees	36,000	26,505	49,000	70,537	63,000	29,739	38,000	37,000	29,700	(8,300)	-21.84%	34,155
10-5310	Legal Publications	650	858	750	406	750	203	750	475	550	(200)	-26.67%	633
10-5340	Bank Charges updated	21,000	32,183				22		24	6,200	6,200		7,130
10-5420	Office Supplies/Repairs	2,200	2,190	2,200	3,233	5,000	4,165	4,500	4,400	5,200	700	15.56%	5,980
10-5430	Computer/Website Supplies	9,045	12,274	9,350	6,742	13,470	6,902	9,720	8,600	5,750	(3,970)	-40.84%	6,613
10-5480	Equipment Rental/Lease	15,850	-	19,875	14,681	17,150	17,976	20,382	19,500	19,682	(700)	-3.43%	22,634
10-6410	Building Supplies	7,850	7,789	10,975	9,745	12,260	8,839	17,125	14,500	12,725	(4,400)	-25.69%	14,634
10-6420	Maintenance Supplies	12,500	12,229	11,775	11,680	13,950	12,490	13,000	12,500	12,450	(550)	-4.23%	14,318
10-6460	Park Repair/Maintenance	27,800	28,929	42,000	45,845	40,545	38,970	42,595	42,000	24,295	(18,300)	-42.96%	27,939
10-6470	Natural Area Maintenance	9,650	5,354	10,600	10,346	15,100	4,348	20,200	16,000	73,700	53,500	264.85%	84,755
10-6490	Equipment Rental	4,250	4,138	3,850	1,898	3,050	1,257	3,200	1,800	2,700	(500)	-15.63%	3,105
10-6500	Equipment Repair	13,250	13,410	15,500	13,802	19,700	13,781	14,500	8,700	14,500	-	0.00%	16,675
10-6510	Building Repair	20,940	20,624	31,650	27,830	43,650	38,761	21,150	27,000	16,800	(4,350)	-20.57%	19,320
10-6520	Utilities	32,000	35,926	34,000	38,912	34,000	33,024	34,450	35,050	35,450	1,000	2.90%	40,768
10-6570	Vehicle Expense	4,000	4,469	8,500	6,998	9,000	7,305	9,000	7,000	7,500	(1,500)	-16.67%	8,625
10-6575	Fuel	31,000	24,616	33,000	18,438	30,000	16,609	20,000	16,500	12,000	(8,000)	-40.00%	13,800
10-6680	Uniforms	1,200	993	1,000	1,038	1,750	1,132	1,700	1,600	1,600	(100)	-5.88%	1,840
10-7070	Capital Purchases	75,000	77,870	37,550	40,643	28,000	26,835	37,500	42,392	36,000	(1,500)	-4.00%	41,400
10-8000	Memorial Tree / Bench	1,500	1,149	1,700	919	1,500	1,542	1,550	1,200	1,700	150	9.68%	1,955
10-8990	Contingencies	4,000	5,272	4,000	5,832	4,000	3,535	4,000	3,300	4,000	-	0.00%	4,600
10-9000	Transfer to other funds	-	-	-	-	2,000	-	2,000	-	2,000	-	0.00%	2,300
<b>Total</b>		<b>1,051,615</b>	<b>1,022,945</b>	<b>1,085,915</b>	<b>1,036,143</b>	<b>1,092,151</b>	<b>980,003</b>	<b>1,049,991</b>	<b>1,008,822</b>	<b>1,078,246</b>	<b>28,255</b>	<b>2.69%</b>	<b>1,239,983</b>

Frankfort Park District  
Budget Appropriations  
FY 2018-2019

**Corporate Revenue**

Corporate Anticipated Revenue		2014-2015		2015-2016		2016-2017		2017-2018		2018-2019			
Account	Description	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Estimated Actual	Budget	Change From Prior Year	% of Change of Prior Year	Appropriations
											Budget	Budget	
10-4010	Property Taxes	960,000	954,135	1,000,000	1,003,500	1,026,600	1,156,568	1,160,510	1,159,000	1,193,770	33,260	2.87%	1,372,836
10-4020	P.P.R.T.	14,000	15,943	13,000	14,677	13,000	16,303	14,500	7,857	14,500	0	0.00%	16,675
10-4030	Interest Income	100	27	50	21	50	30	40	73	9,000	8,960	22400.00%	10,350
10-4100	Donation Income	11,500	11,950	12,500	5,000	12,000	2,150	8,000	2,000	9,000	1,000	12.50%	10,350
10-4400	Memorial tree income	0	0	2,000	0	2,000	0	2,000	2,350	2,000	0	0.00%	2,300
10-4600	Misc. Income	16,000	8,423	13,000	12,217	15,000	4,152	1,000	1,270	1,000	0	0.00%	1,150
10-4700	Rental Income	55,000	21,537	60,000	19,146	48,000	20,517	45,000	19,500	25,000	(20,000)	-44.44%	28,750
<b>TOTAL</b>		<b>1,056,600</b>	<b>1,012,015</b>	<b>1,100,550</b>	<b>1,054,561</b>	<b>1,116,650</b>	<b>1,199,720</b>	<b>1,231,050</b>	<b>1,192,050</b>	<b>1,254,270</b>	<b>23,220</b>	<b>1.89%</b>	<b>1,442,411</b>

Frankfort Park District  
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**Special Revenue Funds**

Special Funds Anticipated Revenue		2014-2015		2015-2016		2016-2017		2017-2018		2018-2019			
Account	Description	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Estimated Actual	Budget	Change From Prior Year Budget	% of Change of Prior Year Budget	Appropriations
11-4010	Audit Fund	1,500	771	1,400	1,418	885	17,447	7,296	729	755	(6,541)	-89.65%	868
12-4010	Liability Insurance	35,000	34,870	43,000	42,527	61,950	17,447	70,000	70,709	70,264	264	0.38%	80,804
13-4010	Paving and Lighting	-	-	-	-	-	-	-	-	-	0		0
14-4010	Special Recreation	300,000	278,649	276,000	275,636	287,625	279,159	291,585	291,585	291,585	0	0.00%	335,323
15-4010	IMRF	1,000	772	1,000	1,416	885	17,447	7,296	729	755	(6,541)	-89.65%	868
16-4010	FICA	-	-	-	-	-	-	-	-	-	0		0
35-4010	Debt	96,000	98,901	100,675	100,646	101,175	101,195	102,784	102,784	102,783	(1)	0.00%	450,000
40-4605	Developers Contribution	234,000	55,755	100,000	53,177	100,000	20,112	45,000	42,646	54,000	9,000	20.00%	62,100
<b>Total</b>		<b>667,500</b>	<b>469,718</b>	<b>522,075</b>	<b>474,820</b>	<b>552,520</b>	<b>452,807</b>	<b>523,961</b>	<b>509,182</b>	<b>520,142</b>	<b>(3,819)</b>	<b>-0.73%</b>	<b>598,163</b>

Special Funds Budget Expense		2014-2015		2015-2016		2016-2017		2017-2018		2018-2019			
Account	Description	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Estimated Actual	Budget	Change From Prior Year Budget	% of Change of Prior Year Budget	Appropriations
11-4010	Audit Fund	8,500	18,415	8,450	18,780	12,000	17,447	19,000	10,543	10,500	(8,500)	-44.74%	12,075
12-4010	Liability Insurance	37,000	39,655	43,000	53,848	53,000	48,468	47,000	51,649	52,500	5,500	11.70%	60,375
14-4010	Special Recreation	224,000	231,979	230,000	195,076	192,591	279,159	231,800	230,000	306,163	74,363	32.08%	352,087
15-4010	IMRF	66,000	69,028	69,000	76,464	69,000	69,848	63,000	64,000	65,000	2,000	3.17%	74,750
16-4010	FICA	-	-	-	-	-	-	0	-	0	0	0.00%	0
34-6010	Debt	96,000	101,489	100,675	102,098	101,175	80,000	95,000	95,000	100,000	5,000	5.26%	115,000
34-6020	Debt Interest	-	-	-	-	-	23,277	7,151	7,151	2,543	(4,608)	-64.44%	2,924
40-5050	Capital (Developers Cont)	-	-	125,760	28,591	136,878	31,497	49,600	42,825	51,000	1,400	2.82%	58,650
40-5060	Land Acquisition	-	-	-	11,727	-	18,193	98,233	97,112	97,112	(1,121)	-1.14%	111,679
<b>Total</b>		<b>431,500</b>	<b>460,566</b>	<b>576,885</b>	<b>486,584</b>	<b>564,644</b>	<b>567,889</b>	<b>610,784</b>	<b>598,280</b>	<b>684,818</b>	<b>74,034</b>	<b>12.12%</b>	<b>787,541</b>

Frankfort Park District  
Budget Appropriations  
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**Recreation 20-4000**

Recreation		2014-2015		2015-2016		2016-2017		2017-2018		2018-2019			
Account	Description	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Estimated Actual	Budget	Change	% of	Appropriations
											From Prior Year Budget	Change of Prior Year Budget	
20-4010	Property Taxes	175,000	174,812	151,000	150,261	145,140	17,448	16,000	26,243	36,000	20,000	125.00%	41,400
	Grants	-	4,000	-	-	-	-	-	-	-	0	0.00%	0
20-4140	Vending Machine	200	-	200	-	300	-	100	-	100	0	0.00%	115
20-4150	Garden Plot Income	-	-	-	560	1,150	-	775	660	700	(75)	-9.68%	805
20-4180	Pre-school Income	121,245	117,450	122,600	144,843	162,670	139,204	149,160	147,983	152,000	2,840	1.90%	174,800
20-4185	Summer Day Camp		19,481	49,900	41,784	62,370	29,561	55,000	102,215	82,000	27,000	49.09%	94,300
20-4190	Prairie Care Income	123,875	152,612	147,225	143,683	152,450	172,487	173,424	166,028	173,729	305	0.18%	199,788
20-4195	Fundraising Income			-	-	4,300	7,499	7,000	7,728	7,500	500	7.14%	8,625
20-4200	Advertising Income	16,000	12,300	17,000	14,450	17,000	2,800	15,000	4,830	10,000	(5,000)	-33.33%	11,500
20-4210	Recreation Program	173,885	217,578	149,700	191,774	185,220	200,150	213,114	215,000	219,000	5,886	2.76%	251,850
20-4215	Fitness	39,225	38,777	36,900	41,007	40,285	42,790	38,835	46,500	45,000	6,165	15.87%	51,750
20-4270	Special Event Program	47,905	43,252	48,640	45,587	49,145	49,063	48,605	54,900	50,139	1,534	3.16%	57,660
20-4275	Adults / Seniors	55,970	93,289	64,475	97,467	69,425	55,313	59,250	62,730	82,000	22,750	38.40%	94,300
20-4280	League Income	120,228	105,272	132,500	110,022	121,980	101,330	118,982	95,960	103,000	(15,982)	-13.43%	118,450
20-4285	L-W High School Activity	16,930	18,898	17,870	12,942	16,295	11,236	12,795	10,000	11,120	(1,675)	-13.09%	12,788
20-4290	Splash Park Income	5,005	6,306	5,900	9,684	8,600	9,902	9,450	7,850	8,700	(750)	-7.94%	10,005
20-4295	Dog Park Income	8,000	1,667	6,000	944	6,500	4,175	6,285	4,340	4,800	(1,485)	-23.63%	5,520
20-4297	Concession Income	3,700	4,494	4,600	5,552	5,600	7,242	6,900	8,304	8,300	1,400	20.29%	9,545
20-4299	Misc. Income	3,000	1	2,000	1,101	2,000	867	2,000	145	500	(1,500)	-75.00%	575
20-4300	Athletic Field Reimburse	11,000	11,021	11,000	14,595	15,000	14,554	15,000	14,500	16,000	1,000	6.67%	18,400
20-4610	Rental Income	5,000	3,760	5,000	5,015	4,500	6,590	3,700	5,200	5,500	1,800	48.65%	6,325
<b>Total</b>		<b>926,168</b>	<b>1,024,970</b>	<b>972,510</b>	<b>1,031,271</b>	<b>1,069,930</b>	<b>872,211</b>	<b>951,375</b>	<b>981,116</b>	<b>1,016,088</b>	<b>64,713</b>	<b>6.80%</b>	<b>1,168,501</b>

**Frankfort Park District  
Budget Appropriations  
FY 2018-2019**

**20-0000 Recreation Expenses**

Account	Description	2014-2015		2015-2016		2016-2017		2017-2018		2018-2019				
		Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	FY 17/18 Estimated Budget	FY 18/19 Budget	Change from prior Year Budget	% of Change	Appropriations
20-5000	Salaries-Maintenance	41,720	42,454	44,000	41,640	44,650	42,737	47,369	39,500	43,385	(3,985)	-8.41%	49,892	
20-5010	Salaries-Administration	143,160	147,357	151,225	158,705	164,775	136,285	165,782	158,638	194,921	29,139	17.58%	224,159	
20-5020	Salaries-Clerical	16,545	17,264	16,400	17,388	16,500	9,607	17,148	16,800	17,582	434	2.53%	20,219	
20-5100	Group Insurance	26,100	25,163	35,900	37,787	30,980	26,671	31,890	34,879	35,314	3,424	10.74%	40,611	
20-5120	Telephone	4,400	5,250	7,400	5,851	8,000	5,791	7,470	6,100	8,070	600	8.03%	9,281	
20-5130	Postage	700	787	1,000	2,565	1,500	449	1,000	600	1,000	0	0.00%	1,150	
20-5150	Garden Plot Expense	0	0	0	0	600	636	600	600	600	0	0.00%	690	
20-5190	Active Net Usage Fees			30,000	33,879	35,000	35,655	35,000	39,000	25,000	(10,000)	-28.57%	28,750	
20-5210	Conferences / Seminars	7,000	5,045	6,500	7,380	6,500	3,022	7,450	5,200	6,175	(1,275)	-17.11%	7,101	
20-5220	Mileage Reimbursement	4,900	5,035	5,020	4,945	5,320	4,739	5,150	4,500	5,030	(120)	-2.33%	5,785	
20-5240	Advertising	0	0	0	0	0	0	0	0	0	0	0.00%	-	
20-5340	Active Net CC processing fees	0	0	0	0	0	0	0	0	14,000	14,000	100.00%	16,100	
20-5420	Recreation Office Supplies	1,400	1,779	1,650	2,779	2,600	1,348	2,600	2,400	3,800	1,200	46.15%	4,370	
20-5430	Computer Supplies	3,910	4,892	4,000	1,818	4,025	2,037	5,000	4,200	4,300	(700)	-14.00%	4,945	
20-5510	Brochure Printing / Mailing	21,700	19,365	21,600	27,977	21,900	20,462	21,900	20,265	21,900	0	0.00%	25,185	
20-5520	Concession Building	2,650	3,998	3,600	3,111	3,570	3,472	3,844	4,640	4,706	862	22.42%	5,412	
20-5570	Rental Expense	4,200	2,813	3,700	2,135	3,000	2,445	3,000	3,300	3,800	800	26.67%	4,370	
20-6180	Preschool Expense	77,220	97,412	78,400	111,103	114,700	97,549	101,612	106,890	109,349	7,737	7.61%	125,751	
20-6185	Day/Summer Camp	0	1,252	42,900	30,991	46,725	36,099	40,150	51,000	49,840	9,690	24.13%	57,316	
20-6190	Prairie Care Expense	53,085	56,835	56,300	54,882	63,790	58,290	61,939	59,000	59,000	(2,939)	-4.74%	67,850	
20-6195	Fundraising Expense	0	0	0	0	4,300	5,573	6,075	5,796	6,075	0	0.00%	6,986	
20-6210	Recreation Program Expense	121,540	150,277	105,500	137,606	127,345	146,131	148,278	151,000	154,000	5,722	3.86%	177,100	
20-6215	Fitness	22,590	23,545	21,950	26,411	24,675	25,763	23,795	31,298	31,000	7,205	30.28%	35,650	
20-6270	Special Event Expense	30,455	25,296	32,360	27,681	31,620	32,213	34,122	35,057	31,330	(2,792)	-8.18%	36,030	
20-6275	Adult / Seniors	47,800	91,324	54,700	83,154	57,650	50,058	55,888	53,900	79,228	23,340	41.76%	91,112	
20-6280	League Expenses	69,450	67,690	75,000	67,450	66,120	62,837	67,000	61,851	63,000	(4,000)	-5.97%	72,450	
20-6285	Dog Park Expenses	300	15	200	647	500	551	500	2,280	500	0	0.00%	575	
20-6290	Splash Park Expenses	3,880	3,734	3,900	5,208	5,000	6,587	5,296	5,400	5,807	511	9.65%	6,678	
20-6295	LWE Program Expenses	13,600	13,101	15,265	11,865	13,260	9,990	11,702	9,606	9,955	(1,747)	-14.93%	11,448	
20-6410	Recreation Supplies-Equip.	2,750	801	4,500	600	3,000	5,423	5,500	7,723	5,450	(50)	-0.91%	6,268	
20-6450	Janitorial Supplies	3,800	4,499	4,750	3,508	5,000	3,313	5,000	4,000	4,000	(1,000)	-20.00%	4,600	
20-6510	Building Repair/Maintenance	9,850	12,786	9,550	9,663	9,250	4,016	12,650	12,500	9,000	(3,650)	-28.85%	10,350	
20-6520	Utilities	24,000	24,581	25,000	25,416	25,000	20,941	23,050	19,962	23,500	450	1.95%	27,025	
20-6570	Vehicle Expense	500	498	500	495	500	54	500	100	1,000	500	100.00%	1,150	
20-6620	Landscaping Improvements	18,250	16,663	20,450	19,591	21,325	15,094	21,325	18,500	19,900	(1,425)	-6.68%	22,885	
20-6680	Uniforms	1,000	258	1,000	1,000	1,250	1,505	2,000	1,850	1,850	(150)	-7.50%	2,128	
20-6690	Athletic Field Equipment	15,200	17,055	12,000	20,429	12,000	14,839	12,000	12,500	14,000	2,000	16.67%	16,100	
20-8990	Contingencies	1,600	1,055	1,500	1,808	1,500	1,246	1,500	900	1,500	0	0.00%	1,725	
<b>Total</b>		<b>795,255</b>	<b>891,263</b>	<b>897,720</b>	<b>987,467</b>	<b>983,430</b>	<b>896,565</b>	<b>995,085</b>	<b>991,735</b>	<b>1,068,866</b>	<b>73,781</b>	<b>7.41%</b>	<b>1,229,195</b>	