

ORDINANCE NO. 2025-5
Annual Budget and Appropriations FY 2526

AN ORDINANCE FIXING THE BUDGET AND PROVIDING APPROPRIATIONS FOR THE FRANKFORT PARK DISTRICT FOR THE FISCAL YEAR ENDING MAY 31, 2026.

Whereas, The Board of Park Commissioners of the Frankfort Park District caused to be prepared in tentative form a budget and appropriation ordinance and the secretary of this board has made the same conveniently available to the public inspection for at least thirty days prior to final action thereon;

And whereas, a public hearing was held as to such budget and appropriation ordinance on the 13th day of May 2025, notice of said hearing was given at least one week prior thereto as required by law, and all other legal requirements have been complied with:

Section 1. That the fiscal year of this Park District be and the same hereby is fixed and declared to beginning June 1, 2025 and ending May 31, 2026.

Section 2. That the following budget containing a statement for each fund of the cash on hand at the beginning of the fiscal year, an estimate of the expenditures contemplated for each fiscal year and a statement of the estimated cash expected to be on hand at the end of such year is hereby adopted as the budget of this Park District for the said fiscal year.

Section 3. That the sums of money shown in the following budget are hereby deemed necessary to defray the expenses and liabilities of the Park District for said fiscal year and said sums are hereby appropriated for said fiscal year for the objects and purposes herein stated.

Section 4. The receipts and revenue derived from sources other than taxation and not specially appropriated and all unexpended balances from the preceding fiscal year not required for the purposes for which they were appropriated and levied, shall constitute the general corporate fund and shall first be placed to the credit of such fund.

Section 5. That any unexpended balance of any appropriation for the fiscal year prior thereto is hereby specifically reappropriated for the same general purpose for which it was originally made and may be expended in making up any insufficiency in any item provided in this appropriation ordinance.

Frankfort Park District

Section 6. This ordinance shall be in full force and effect from and after its passage and approval as required by law.

PARK DISTRICT BOARD MEMBERS:

	AYES:	NAYS:	ABSENT:	ABSTAIN
Tom Barz	<u>X</u>	_____	_____	_____
Tom Ruvoli Jr	<u>X</u>	_____	_____	_____
Mark Ponton	<u>X</u>	_____	_____	_____
Michael McCarey	<u>X</u>	_____	_____	_____
Elmer Gentry	<u>X</u>	_____	_____	_____


Board President

ATTEST:

Secretary of the Board

**CERTIFICATION OF BUDGET AND APPROPRIATION ORDINANCE IN
ACCORDANCE WITH 35 ILCS 200/18-50**

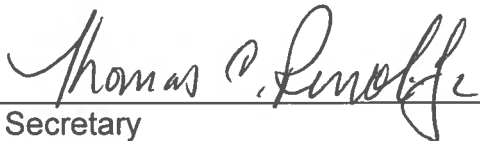
The undersigned, being Secretary and Treasurer of the taxing district hereinafter named, do hereby certify that attached hereto is a true and correct copy of the Budget and Appropriation of said district for its 2025/2026 fiscal year, adopted May 13, 2025.

We further certify that the estimate of revenues, by source, anticipated to be received by said taxing district, either set forth in said ordinance as "Estimated Receipts" or attached hereto by separate document, is a true statement of said estimate.

This certification is made and filed pursuant to the requirements of 35 ILCS 200/18-50 and on behalf of the Frankfort Park District, Will County, Illinois.

Dated: May 13, 2025

(Seal)


Secretary


Treasurer

Frankfort Park District
FY 25/26
Budget and Appropriations

Corporate Fund Revenue

Corporate Anticipated Revenue		2025-2026	
Account	Description	Budget	Appropriations
10-4010	Property Taxes	1,602,493	1,842,867
10-4020	P.P.R.T.	20,000	23,000
10-4030	Interest Income	65,000	74,750
10-4100	Donation Income	2,000	2,300
10-4400	Memorial tree income	2,500	2,875
10-4600	Misc. Income	3,500	4,025
10-4700	Rental Income	9,050	10,408
TOTAL		1,704,543	1,960,224

Non-Governmental Fund Revenue

Special Funds Anticipated Revenue		2025-2026	
Account	Description	Budget	Appropriations
11-4010	Audit Fund	12,475	14,346
12-4010	Liability Insurance	86,192	99,121
14-4010	Special Recreation	350,438	403,004
15-4010	IMRF	120,215	138,247
33-4010	Bond Levy 2019	115,678	133,030
43-4030	Bond Investment Interest	-	0
43-4040	Insurance Claims Reimburse	-	0
40-4045	Grant Revenue	1,615,100	1,857,365
40-4605	Developers Contribution	75,000	86,250
Total		2,375,098	2,731,363

Frankfort Park District
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Budget and Appropriations

Recreation Fund Revenue

Recreation Fund Anticipated Revenue		2025-2026	
Account	Description	Budget	Appropriations
20-4010	Property Taxes	1,000	1,150
20-4150	Garden Plot Income	1,170	1,346
20-4180	Pre-school Income	198,503	228,278
20-4185	Summer Day Camp	191,755	220,518
20-4190	Prairie Care Income	202,386	232,744
20-4195	Fundraising Income	3,500	4,025
20-4200	Advertising Income	500	575
20-4210	Recreation Program	336,449	386,917
20-4215	Fitness	67,288	77,381
20-4270	Special Event Program	96,606	111,097
20-4275	Adults / Seniors	77,635	89,280
20-4280	League Income	115,715	133,073
20-4285	L-W High School Activity	-	0
20-4290	Splash Park Income	15,700	18,055
20-4295	Dog Park Income	1,000	1,150
20-4297	Concession Income	4,500	5,175
20-4299	Misc. Income	500	575
20-4300	Athletic Field Reim	1,000	1,150
20-4610	Rental Income	16,500	18,975
Total		1,331,707	1,531,463

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Corporate Fund Expenses

Corporate Fund Expenses		2025-2026	
Account	Description	Budget	Appropriations
10-5000	Salaries-Maintenance	326,808	375,829
10-5005	Salaries-Maintenance PT	33,070	38,031
10-5010	Salaries-Administrative	344,499	396,174
10-5020	Salaries-Finance	50,335	57,886
16-5050	FICA Expense s/b Fund 16		0
10-5100	Group Insurance	128,726	148,035
10-5120	Telephone/Cable/Internet	9,479	10,901
10-5130	Postage	4,030	4,635
10-5150	Dues	9,545	10,977
10-5210	Conference/Seminars	23,938	27,528
10-5220	Mileage Reimbursement	700	805
10-5230	Mtg. Expense	3,500	4,025
10-5240	Advertising	6,720	7,728
10-5260	Board Expense	2,480	2,852
10-5280	Attorney Fees	31,500	36,225
10-5290	Professional Fees	117,932	135,622
10-5310	Legal Publications	800	920
10-5340	Bank Charges updated	1,680	1,932
10-5410	Memorial Tree / Bench	2,450	2,818
10-5420	Office Supplies/Repairs	4,200	4,830
10-5430	Computer/Website Supplies	49,570	57,006
10-5480	Equipment Rental/Lease	41,395	47,604
10-6410	Building Supplies	8,900	10,235
10-6420	Maintenance Supplies	13,850	15,928
10-6460	Park Repair/Maintenance	30,400	34,960
10-6470	Natural Area Maintenance	150,375	172,931
10-6490	Equipment Rental	1,900	2,185
10-6500	Equipment Repair	15,000	17,250
10-6510	Building Repair	40,000	46,000
10-6520	Utilities	27,528	31,657
10-6570	Vehicle Expense	7,700	8,855
10-6575	Fuel	25,300	29,095
10-6680	Uniforms	2,150	2,473
10-8299	Misc. expense/Gym roof		0
10-6010/20	14 Bond P& I (Laraway)	-	0
10-8990	Contingencies	4,000	4,600
10-9000	Transfer to funds Audit/IMRF/Debt		0
Corporate		1,520,460	1,748,529

Frankfort Park District
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Non-Governmental Funds

Non-Governmental Fund Expenses		2025-2026	
Account	Description	Budget	Appropriations
11-6560	Audit Fund	15,000	17,250
12-500	Liability Insurance	56,011	64,413
14-6560	Special Recreation	307,523	353,651
14-5055	Special Recreation-Capital	250,000	287,500
15-5000	IMRF	122,396	140,756
16-5xxx	FICA see 10-5050	-	0
34-6010/20	moved to Fund 10	-	-
34-6020/6576	Debt Interest & Expense - 2014	-	0
30-5000	Debt Service Fund		0
40-5055	Capital (not bond proceeds)	1,169,000	1,344,350
33-6020	2019 Capital Bond P&I	113,275	130,266
43-5055	2019 Capital Bond Projects	-	0
Total Expenses Non-Governmental Funds		2,033,205	2,338,186

Frankfort Park District
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Recreation Fund Expenses

Recreation Fund Expenses		2025-2026	
Account	Description	Budget	Appropriations
20-5000	Salaries-Maintenance	53,524	61,552
20-5010	Salaries-Administration	349,892	402,376
20-5020	Salaries-Clerical	26,796	30,815
20-5100	Group Insurance	72,162	82,986
20-5120	Cable/Internet Phone	7,708	8,864
20-5130	Postage	850	978
20-5150	Garden Plot Expense	140	161
20-5190	Active Net Usage Fees	14,438	16,604
20-5210	Professional Development	7,218	8,300
20-5220	Mileage Reimbursement	2,000	2,300
20-5240	Advertising	8,805	10,126
20-5340	Active Net CC processing fees	46,000	52,900
20-5420	Recreation Office Supplies	2,500	2,875
20-5430	Computer Supplies	25,020	28,773
20-5510	Brochure Printing / Mailing	27,560	31,694
20-5520	Concession Splash	2,300	2,645
20-5570	Rental Expense	4,500	5,175
20-6180	Preschool Expense	123,936	142,527
20-6185	Day/Summer Camp	120,738	138,849
20-6190	Prairie Care Expense	91,907	105,693
20-6195	Fundraising Expense	3,000	3,450
20-6210	Recreation Program Expense	211,388	243,096
20-6215	Fitness	40,154	46,177
20-6270	Special Event Expense	62,378	71,735
20-6275	Adult / Seniors	57,726	66,385
20-6280	League Expenses	81,168	93,344
20-6285	Dog Park Expenses	1,000	1,150.00
20-6290	Splash Park Expenses	13,041	14,997
20-6295	LWE Program Expenses	-	-
20-6415	Recreation Supplies-Equip.	7,000	8,050
20-6450	Janitorial Supplies	3,500	4,025
20-6510	Building Repair/Maintenance	23,300	26,795
20-6520	Utilities	13,152	15,125
20-6570	Vehicle Expense	-	0
20-6620	Landscaping Improvements	500	575
20-6680	Uniforms	1,900	2,185
20-6690	Athletic Field Equipment	5,000	5,750
20-8990	Contingencies	2,500	2,875
Total Expenses Recreation		1,514,701	1,741,906