ORDINANCE NO. 2026-5
Annual Budget and Appropriations FY 26/27

AN ORDINANCE FIXING THE BUDGET AND PROVIDING APPROPRIATIONS FOR THE FRANKFORT PARK DISTRICT FOR THE FISCAL YEAR ENDING MAY 31, 2027.

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 12th day of May 2026, 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, 2026 and ending May 31, 2027.

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for the fiscal year prior thereto is hereby specifically reappropriated for the same general purpose for which it was originally made and may be expended in making up any insufficiency in any item provided in this appropriation ordinance.

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	X			
Tom Ruvoli Jr	X			
Mark Ponton	X			
Michael McCarey	X			
Elmer Gentry	X			

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 2026/2027 fiscal year, adopted May 12, 2026.

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 12, 2026

(Seal)

Secretary

Treasurer

APPROVED

Frankfort Park District
Budget and Appropriations FY 26/27

Corporate Fund Revenue

Corporate Anticipated Revenue		2026-2027	
Account	Description	Budget	Appropriations
10-4010	Property Taxes	1,339,426	1,540,340
10-4020	P.P.R.T.	20,000	23,000
10-4030	Interest Income	85,000	97,750
10-4400	Memorial Tree Income	2,500	2,875
10-4600	Misc. Income	3,500	4,025
10-4700	Rental Income	12,000	13,800
	TOTAL	1,462,426	1,681,790

Non-Governmental Fund Revenue

Non-Governmental Fund Revenue		2026-2027	
Account	Description	Budget	Appropriations
11-4010	Audit Fund	14,000	16,100
12-4010	Liability Insurance	1,000	1,150
14-4010	Special Recreation	375,000	431,250
15-4010	IMRF	125,000	143,750
33-4010	Bond Levy 2019	113,400	130,410
43-4030	Bond Investment Interest	-	0
40-4010	Donations - Capitol	57,500	66,125
43-4040	Insurance Claims Reimburse	-	0
40-4045	Grant Revenue -DCEO Fort	201,000	231,150
40-4046	Grant Revenue - DCEO $7.8	5,350,000	6,152,500
40-4605	Developers Contribution	145,000	166,750
Total Revenue Non-Governmental Funds		6,381,900	7,339,185

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Frankfort Park District
Budget and Appropriations FY 26/27

Recreation Fund Revenue

Recreation Fund Anticipated Revenue		2026-2027	
Account	Description	Budget	Appropriations
20-4010	Property Taxes	450,000	517,500
20-4150	Garden Plot Income	1,170	1,346
20-4180	Pre-school Income	210,605	242,195
20-4185	Summer Day Camp	221,000	254,150
20-4190	Prairie Care Income	233,159	268,133
20-4195	Fundraising Income	1,800	2,070
20-4200	Advertising Income	500	575
20-4210	Recreation Program	348,455	400,723
20-4215	Fitness	60,979	70,126
20-4270	Special Event Program	98,231	112,966
20-4275	Adults / Seniors	160,605	184,695
20-4280	League Income	119,393	137,301
20-4285	L-W High School Activity	-	0
20-4290	Splash Park Income	23,250	26,738
20-4295	Dog Park Income	1,000	1,150
20-4297	Concession Income	8,900	10,235
20-4299	Misc. Income	500	575
20-4300	Athletic Field Reimburse	1,000	1,150
20-4610	Rental Income	22,500	25,875
	Total	1,963,046	2,257,503

Approved

Frankfort Park District
Budget and Appropriations FY 26/27

Corporate Fund Expenses

Corporate Fund Expenses		2026-2027	
Account	Description	Budget	Appropriations
10-5000	Salaries-Maintenance FT	337,174	387,750
10-5005	Salaries-Maintenance PT	36,386	41,844
10-5010	Salaries-Administrative	362,891	417,325
10-5020	Salaries-Clerical PT/FT	75,703	87,059
10-5100	Group Insurance	129,059	148,418
10-5120	Telephone/Cable/Internet	10,234	11,769
10-5130	Postage	4,030	4,635
10-5150	Dues	9,545	10,977
10-5210	Professional Development	31,245	35,932
10-5220	Mileage Reimbursement	700	805
10-5230	Mtg. Expense	3,100	3,565
10-5240	Advertising	6,720	7,728
10-5260	Board Expense	2,480	2,852
10-5280	Attorney Fees	19,000	21,850
10-5290	Professional Fees/Services	125,822	144,695
10-5310	Legal Publications	1,000	1,150
10-5340	Bank Charges	1,680	1,932
10-5410	Memorial Tree / Bench	3,800	4,370
10-5420	Office Supplies/Repairs	3,500	4,025
10-5430	Computer/Website Supplies	39,764	45,729
10-5480	Equipment Rental/Lease	43,775	50,341
10-6410	Building Supplies	8,900	10,235
10-6420	Maintenance Supplies	11,850	13,628
10-6460	Park Repair/Maintenance	30,400	34,960
10-6470	Natural Area Maintenance	142,150	163,473
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	30,708	35,314
10-6570	Vehicle Expense	8,300	9,545
10-6575	Fuel	26,400	30,360
10-6680	Uniforms	2,750	3,163
10-8299	Misc. expense/Gym roof		0
10-6010/20	14 Bond P& I (Laraway)	-	0
10-8990	Contingencies	7,500	8,625
Corporate		**1,573,465**	**1,809,485**

Approved

Frankfort Park District
Budget and Appropriations FY 26/27

Non-Governmental Funds Expenses

Non-Governmental Fund Expenses		2026-2027	
Account	Description	Budget	Appropriations
11-6560	Audit Fund	15,600	17,940
12-500	Liability Insurance	62,681	72,084
13-4010	Paving and Lighting	-	0
14-6560	Special Recreation	295,984	340,382
14-5055	Special Recreation-Capital	50,000	57,500
15-5000	IMRF	126,697	145,702
33-6020	Debt Serbvice/2019 Capital Bond P& I	115,900	133,285
40-5055	Capital Projects	701,000	806,150
40-5080	Capital Projects - Grant DCEO $7.8	5,350,000	6,152,500
43-5055	2019 Capital Bond Projects	-	0
	Total Expenses Non-Governmental Funds	**6,717,862**	**7,725,542**

Approved

Frankfort Park District
Budget and Appropriations FY 26/27

Recreation Fund Expenses

Recreation Fund Expenses		2026-2027	
Account	Description	Budget	Appropriations
20-5000	Salaries-Maintenance	54,558	62,742
20-5010	Salaries-Administration	368,790	424,109
20-5020	Salaries-Clerical	Moved to 10	
20-5100	Group Insurance	80,248	92,285
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	6,450	7,418
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	32,828	37,752
20-5510	Brochure Printing / Mailing	28,199	32,429
20-5520	Concession Splash	3,250	3,738
20-5570	Rental Expense	5,300	6,095
20-6180	Preschool Expense	147,049	169,107
20-6185	Day/Summer Camp	126,990	146,039
20-6190	Prairie Care Expense	97,863	112,543
20-6195	Fundraising Expense	1,800	2,070
20-6210	Recreation Program Expense	211,388	243,096
20-6215	Fitness	38,184	43,912
20-6270	Special Event Expense	66,762	76,776
20-6275	Adult / Seniors	135,120	155,387
20-6280	League Expenses	74,544	85,725
20-6285	Dog Park Expenses	1,000	1,150
20-6290	Splash Park Expenses	15,554	17,887
20-6415	Recreation Supplies-Equip.	7,000	8,050
20-6450	Janitorial Supplies	3,500	4,025
20-6510	Building Repair/Maintenance	16,300	18,745
20-6520	Utilities	27,867	32,047
20-6570	Vehicle Expense	0	0
20-6620	Landscaping Improvements	500	575
20-6680	Uniforms	1,900	2,185
20-6690	Athletic Field Equipment	2,500	2,875
20-8990	Contingencies	4,000	4,600
Total Expenses Recreation		1,641,885	**1,888,167**

APPROVED

Frankfort Park District
Budget and Appropriations FY 26/27

Budget Summary	2026-2027	
REVENUE	**Budget**	**Appropriations**
Corporate Fund	1,462,426	1,681,790
Non-Governmental Fund	515,000	592,250
Non-Governmental Fund Capital/Debt	5,866,900	6,746,935
Recreation Fund Revenue	1,963,046	2,257,503
Total Revenue	**9,807,372**	**11,278,478**
EXPENSES		-
Corporate Fund	1,573,465	1,809,485
Non-Governmental Fund	550,962	633,607
Non-Governmental Fund Capital/Debt	6,166,900	7,091,935
Recreation Fund Revenue	1,641,885	1,888,167
Total Expenses	**9,933,212**	**11,423,194**
Total of All Net Funds	(125,840)	(144,716)