

FY 16-17 BUDGET

VILLAGE OF FRANKFORT



MAYOR
Jim Holland

VILLAGE CLERK
Adam Borrelli

VILLAGE TRUSTEES

Cynthia Corso Heath	Mike Stevens
Robert J. Kennedy	Dick Trevarthan
Keith Ogle	Doug Walker

VILLAGE OF FRANKFORT

FISCAL YEAR 2017 ANNUAL BUDGET

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BUDGET SUMMARY

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VILLAGE OF
FRANKFORT
EST ♦ 1855

April 25, 2016

Board of Trustees:

Enclosed is the Village of Frankfort's **2016-2017 Financial Plan and Budget**. The budget continues Frankfort's tradition of providing quality service to our growing community at a reasonable cost. The FY 2016-2017 Budget also looks to the future and includes long-range planning considerations.

Prudent fiscal practices this past year have resulted in Governmental operating revenues exceeding operating expenses allowing for a transfer of approximately \$1,650,000 to the Governmental Capital Development Fund for future capital improvements. This capital reserve was created because Village departments contained costs, and because revenues exceeded expectations. The Utility Budget will finish the fiscal year in the black, disbursing approximately \$2,000,000 to the Utility Capital fund.

FY 2016-2017 FINANCIAL PLAN AND BUDGET OVERVIEW

General Corporate Fund revenues for FY 2016-2017 have been set conservatively at **\$14,374,842**, which is up \$597,035 from a year ago. General Corporate Expenditures have been budgeted at **\$13,637,309**. The FY 2016-2017 Water and Sewer revenues have been estimated at **\$8,483,544**, up \$423,694 from last year's anticipated receipts. The total Water and Sewer operating expenditures in the FY 2016-2017 Financial Plan and Budget are **\$6,245,785**.

Frankfort's FY 2016-2017 Budget continues to apply conservative financial management. Staff has held down budgeted costs and they have used reasonable figures for revenues. We will be able to continue to enhance services to the residents of Frankfort.

FY 2016-2017 NEW INITIATIVES

Thank you for your input last January regarding new initiatives for FY 2016-17. I believe that you will find the financial aspects of all new board initiatives reflected in this budget. It will be an interesting year with such initiatives as a TIF study, planning for redevelopment of village-owned downtown property, test of body cameras for police, 911 center consolidation, Steger and St. Francis Road construction, new STP grants, downtown water tower maintenance, new events for downtown and the beginning of construction on the utility plant consolidation project which is described below.

During FY2015-2016 the Village Board agreed to move forward with the Waste Water Treatment Plant project identified in the Village's 20-Year Facility Plan. The 20-Year Facility Plan included an evaluation of the waste water utility's capacity, compliance, and condition. The Village Board voted to implement the option in the report that involves closing the North and

West Plants and consolidating treatment operations at the Regional Plant. This project will include improvements to meet future growth, new regulations, and will address aging facilities. The cost of implementing this option is estimated at \$60 million and will be repaid by both current and future users of the utility system through sewer rate increases. The funding source for this project will be a low interest loan through the Illinois Environmental Protection Agency (IEPA). Construction will begin this summer.

CONCLUSION

With the aforementioned capital project, and the continuation of our existing customer service programs, such as police protection, building and code enforcement inspections, branch and leaf pickup, building, public grounds and street maintenance, and new development reviews, we should all look forward to a very busy and productive year.

Sincerely,

A handwritten signature in black ink, reading "Jim Holland". The signature is written in a cursive, flowing style with a large initial "J" and "H".

Jim Holland
Village President

BUDGET SUMMARY

INTRODUCTION:

During Fiscal Year 2016 (5/1/15-4/30/16), the Village completed many exciting projects, including the Village Hall Expansion project. Staff saved the Village thousands of dollars by completing the work in-house for the “Historic Frankfort” sign on the corner of Route 45 and Nebraska and enhancing the landscaping and rock outcroppings adorning the pond just outside of the Village Hall. The Village was awarded grant funding and began the design for the Pfeifer Road bike trail. The Village has also furthered its efforts to complete the improvements on St. Francis Road and Steger Road. When completed, these projects will total approximately \$6 million of grant funding for the Village.

Looking ahead to the future, the Village Utility has embarked on the largest capital project in Village history. This project will ultimately close the West and North waste water treatment plants and upon completion will consolidate treatment operations at the Regional plant. This project has many different phases and will extend beyond the next fiscal year.

BUDGET PROCESS:

In January, the budget process formally began when Mayor Holland held a meeting of the Village Board and staff to discuss initiatives of the Village Board for the coming year. That meeting, and the direction received from the Board, laid the groundwork for the Fiscal Year 2017 (5/1/16-4/30/17) budget process.

Later in the month, the leaders of each department began the task of estimating the end-of-year expenditures for each line item in the current fiscal year. During that process it became evident that overall end of year expenditure projections would come in under budget. In addition, revenues would exceed budgetary expectations. With conservative spending and stable

revenues, the Village is on course to finish FY16 with operating revenues exceeding operating expenditures.

In addition to estimating current trends, each department head was required to specify the budgetary expenditure needs of each line item of their individual budget. Once all of the department submittals were compiled, a series of meetings was scheduled to pare down the final budget figures. Those figures were incorporated into a draft budget document for formal presentation to the Mayor and Board Members at a meeting of the Finance Committee. At the end of April, the Village Board approves the budget.

Once the budget has been approved, the budget team creates an appropriation document. In June the Financial Affairs Committee reviews the appropriation ordinance and the Village Board passes the appropriation in July.

Primary Governmental Funds: (Funds 01, 11-17)

(Note: Primary Governmental Funds consist of the following funds: General, Police, Civil Defense, Public Works, Vehicle Tax, Garbage, IMRF and Social Security.)

FY16 END OF YEAR:

During FY16, we continued to see indicators that the local economy is maintaining a conservative recovery. Sales tax receipts are expected to climb to approximately \$6 million and the new home construction continues to be stable. We project that the end of year revenues will exceed those budgeted by approximately \$500,000. In addition, we expect expenditures for FY16 will fall short of budget by approximately \$700,000. This shortfall is the result of conservative spending in all departments. Each department is projected to finish the fiscal year under budget.

In summary, we anticipate completing FY16 with the ability to transfer at least \$1,500,000 to the General Capital Development Fund. This transfer includes the original \$585,000 budgeted amount of excess operating revenues over operating expenditures.

FY17 BUDGET:

The coming year, which begins May 1, 2016 and ends April 30, 2017, promises to be a very exciting one. The budget is balanced, with a planned transfer of funds to the General Capital Development Fund of 5% of revenues as directed by the Board.

Each department presented a lean budget while incorporating the goals that were set forth by the Mayor and Board of Trustees. There was a slight overall increase to estimated property tax revenue, due to a rise in the new growth projections. Although, we should mention that the taxes levied for the Primary Governmental Funds decreased this year while the Police Pension Fund levy line item increased. Reductions in the tax rate have been offset by growth in sales tax. While concerning for the long-term health of the property tax base, the reduction in property tax rates has not yet impacted the ability to maintain operations of the Village.

The following Primary Governmental operating summary compares the FY16 budget to the FY16 estimated actual expenditures by department as well as includes the budget amounts for FY17:

Department	FY16 Budget	FY16 Actual Estimate	FY16 Over / (Under) \$	FY16 Over / (Under) %	FY17 Budget
Administration	1,285,050	1,205,952	(79,098)	(6%)	1,277,675
Building/Dev Svcs	1,085,900	932,399	(153,501)	(14%)	1,156,850
Police Department	5,914,210	5,619,914	(294,296)	(5%)	6,109,778
Civil Defense	22,000	2,500	(19,500)	(89%)	37,000
Public Works	2,721,000	2,663,666	(57,334)	(2%)	2,861,350
Vehicle Tax	6,000	4,000	(2,000)	(33%)	6,000
Garbage Services	1,423,000	1,369,000	(54,000)	(4%)	1,433,000
IMRF/SS	732,648	696,091	(36,557)	(5%)	755,656
Total	13,189,808	12,493,522	(696,286)	(5%)	13,637,309

As mentioned earlier, each department is expected to finish the fiscal year under budget. The increases to the FY17 budget reflect growth primarily associated with personnel costs. The budget document reflects an estimated 15% increase in health insurance. Since we do not get these renewal figures until after the budget is adopted, staff wanted to try to insure that there was adequate funding. Hopefully, these renewals will be significantly lower than projected. Also, within the Police Department there is an increase of \$59,607 for the Police Pension contribution.

A copy of the line item budget for each department is included within this document.

General Capital Development Budget (Fund 31):

There have been many exciting projects funded by the General Capital Development Fund (Fund 31), with the most significant being the Village Hall expansion, which was completed in FY16.

Some of the items included for the upcoming year are costs associated with the ash tree program, community enhancements, and a portion of the Steger Road project. The Steger Road project costs are reflected in both the MFT Fund and this fund since the MFT Fund does not have sufficient funds to cover the total cost of this project.

In addition to development/transportation fees, the General Capital Development Fund receives revenues from end-of-year transfers from the Primary Governmental Funds. This transfer is the largest source of funding for the General Capital Development Fund and is only possible if the Primary Governmental revenues exceed expenditures. As FY16 comes to a close, it is likely that at least \$1,500,000 will be transferred from the Primary Governmental Funds to the General Capital Development Fund. A copy of the Capital Budget (Fund 31) is to be found within this document.

Motor Fuel Tax (Fund 23) Budget:

The Motor Fuel Tax budget has long been maintained as a reserve for grant funded road projects. Improvements to Steger Road are included within the FY17 budget. This project was approved for federal grant funding. The Village's share of the cost associated with the construction of this project is reflected in both the MFT Fund and the General Capital Development Fund as

mentioned earlier. St. Francis Road Phase II engineering is also underway. Both Steger and St. Francis Road projects are subject to funding coming from the Surface Transportation Program of the Will County Governmental League or the State of Illinois Bridge Fund.

In addition to the above road projects, beginning stages, or Phase 1 engineering are also included in the FY17 budget for Route 45 and Steger Road as well as Harlem Avenue. The MFT Fund also includes funding for road salt (\$150,000) and our resurfacing program (\$400,000).

Utility Budget (Sewer and Water Operations Fund 62):

FY16 END OF YEAR

At the end of FY16, the Utility Department is projected to fall short of budgeted revenues by approximately \$200,000 due to the wet and cool summer in 2015. Expenditures are anticipated to be \$1,000,000 under budget due to the conservative spending in the Sewer and Water Departments.

We anticipate that FY16 utility operations will allow for a \$2,000,000 transfer to the Utility Capital Fund (68) for funding major capital projects.

FY17 BUDGET:

In the upcoming FY17 budget, the Utility Department expects to see moderate growth in the water revenues and more significant growth in the sewer revenues. The water/sewer rate will be adjusted at the beginning of the new fiscal year. The Board recently extended the multi-year, automatic rate increase of 2% for an additional six years beginning May 1, 2016. In addition to this increase there is a .8% CPI increase also effective May 1st of this year. Also, sewer rates increased an additional 10% in preparation for the funding of the Waste Water Treatment Plant project. Overall, the Utility operating budgeted revenue increased by \$423,694 from \$8,059,850 to \$8,483,544.

The department continues to practice conservative spending patterns as part of the operations. The allocation of sewer and water personnel has been redefined causing a decrease to the sewer budget and an increase to the water budget.

The following Utility operating summary compares the FY16 budget to the FY16 estimated actual expenditures by department as well as includes the budget amounts for FY17:

Department	FY16 Budget	FY16 Actual Estimate	FY16 Over /((Under) \$	FY16 Over /((Under) %	FY17 Budget
Sewer	3,263,700	2,513,022	(750,678)	(23%)	3,065,400
Water	2,906,600	2,596,662	(309,938)	(11%)	3,180,385
Total	6,170,300	5,109,684	(1,060,616)	(17%)	6,245,785

Capital Budget (Fund 68 and 69):

The Village Board has agreed to move forward with the Waste Water Treatment Plant project identified in the Village's 20-Year Facility Plan. Since this is a major project which involves significant dollars and a timeline that extends over multiple years, the Village has created a separate fund to account for this project. This fund is called the Waste Water Treatment Plant Capital Fund (Fund 69). The funding source for this project will be a low interest loan through the Illinois Environmental Protection Agency (IEPA). Capital expenditures relating to this project will be included in this new fund and are expected to be reimbursed by the IEPA loan.

The existing Sewer & Water Capital Fund (Fund 68) will still continue to account for all of the remaining capital items needed within the Sewer and Water Department. This fund will also account for the existing loan payment associated with the current IEPA loan and the future loan payments associated with the Waste Water Treatment Plant project IEPA loan.

These two separate Capital Budgets (Fund 68 & 69) are located within this document.

Personnel Costs:

The Village is currently operating with 88 full-time employees. These employees consist of public safety, public works, building and development services, general government and utility department employees. The FY17 budget includes 2 additional full-time employees for a total of

90 full-time employees. One additional hire within the Utility department and one person transitioning from part-time to full-time within administration. Increases from year to year are mainly due to increases in salaries, health insurance costs and pension costs.

	FY14 Actual	FY15 Actual	FY16 Budget	FY16 Actual Estimate	FY17 Budget
# of F-T Employees	84	87	88	88	90
# of other employees*	72	85	79	79	75
Total Personnel Costs	9,283,297	9,586,810	10,476,608	10,409,970	11,280,094

* # of other employees includes permanent part-time, temporary part-time, seasonal workers, appointed and elected officials.

CONCLUSION:

In conclusion, the budget team (Jerry Ducay-Village Administrator, Rob Piscia-Assistant Village Administrator and Jenni Booth-Finance Director) is proud of the efforts of the elected officials and staff in exercising great fiscal prudence in this budgeting process. Each of the departments presented reasonable requests for their individual departmental budgets, while effectively looking to the future needs of our community through their long-term capital plan. The coming fiscal year promises to be exciting and the Village of Frankfort will remain financially strong.

BUDGET SUMMARY

FY 2016-2017

REVENUES	EXPENSES	NET	TRANSFERS IN	TRANSFERS OUT	NET CHANGE IN FUND BALANCE
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GOVERNMENTAL FUNDS:

PRIMARY GOVERNMENTAL FUNDS:

GENERAL	4,033,177	(2,434,525)	1,598,652	-	(1,598,000)	652
POLICE	6,506,341	(6,109,778)	396,563	-	(396,000)	563
CIVIL DEFENSE	-	(37,000)	(37,000)	37,000	-	-
PUBLIC WORKS	2,974,290	(2,861,350)	112,940	-	(112,000)	940
VEHICLE TAX	1,510	(6,000)	(4,490)	5,000	-	510
GARBAGE	444,434	(1,433,000)	(988,566)	989,000	-	434
IMRF	215,050	(328,818)	(113,768)	114,000	-	232
SOCIAL SECURITY	200,040	(426,838)	(226,798)	227,000	-	202
TOTAL PRIMARY						
GOVERNMENTAL OPERATIONS	14,374,842	(13,637,309)	737,533	1,372,000	(2,106,000)	3,533
CAPITAL IMPROVEMENT FUND	219,006	(3,384,100)	(3,165,094)	734,000	-	(2,431,094)
MOTOR FUEL TAX FUND	601,264	(1,977,627)	(1,376,363)	-	-	(1,376,363)
TOTAL GOVERNMENTAL FUNDS	15,195,112	(18,999,036)	(3,803,924)	2,106,000	(2,106,000)	(3,803,924)

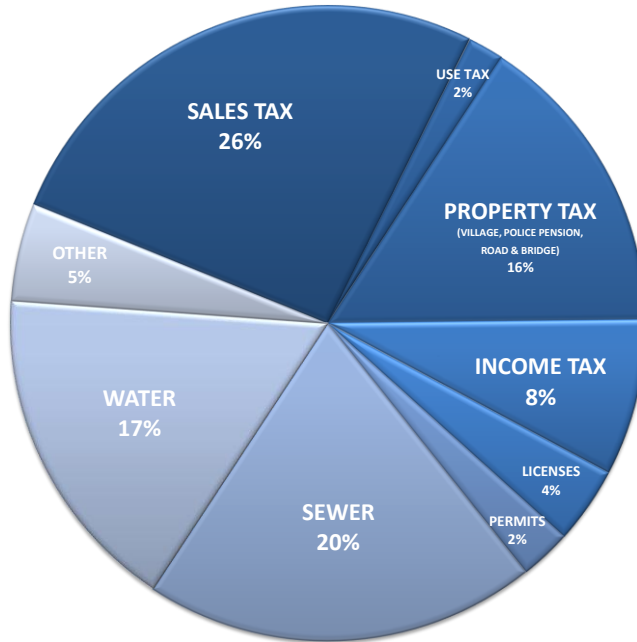
POLICE PENSION FUND	1,402,667	(730,604)	672,063	-	-	672,063
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ENTERPRISE FUNDS:

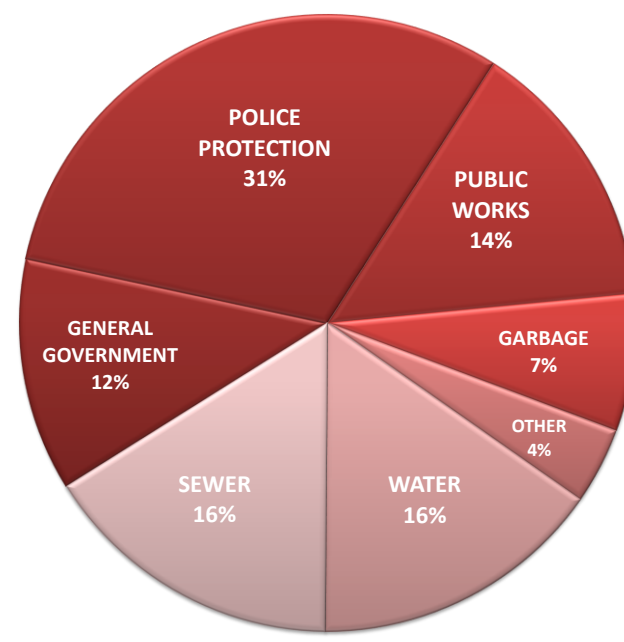
SEWER & WATER OPERATIONS	8,483,544	(6,245,785)	2,237,759	-	(2,000,000)	237,759
SEWER & WATER CAPITAL	380,000	(4,380,000)	(4,000,000)	2,000,000	-	(2,000,000)
WWTP CAPITAL	14,154,640	(14,154,640)	-	-	-	-
TOTAL ENTERPRISE FUND	23,018,184	(24,780,425)	(1,762,241)	2,000,000	(2,000,000)	(1,762,241)

GOVERNMENTAL AND UTILITY OPERATIONS

REVENUES



EXPENSES



GOVERNMENTAL	
SALES TAX	6,000,000
PROPERTY TAX	3,574,526
INCOME TAX	1,813,764
LICENSES	893,800
PERMITS	600,000
USE TAX	417,877
OTHER	1,074,875
TOTAL GOVERNMENTAL	14,374,842
UTILITY	
SEWER	4,563,291
WATER	3,856,753
OTHER	63,500
TOTAL UTILITY	8,483,544
TOTAL OPERATIONAL REVENUE	22,858,386

GOVERNMENTAL	
POLICE PROTECTION	6,109,778
PUBLIC WORKS	2,861,350
GENERAL GOVERNMENT	2,434,525
GARBAGE	1,433,000
OTHER	798,656
TOTAL GOVERNMENTAL	13,637,309
UTILITY	
SEWER	3,180,385
WATER	3,065,400
TOTAL UTILITY	6,245,785
TOTAL OPERATIONAL EXPENSE	19,883,094

GENERAL FUND SUMMARY

The Village's General Fund accounts for resources traditionally associated with the Village's operations, which are not required to be accounted for in another fund. The General Fund includes the Office of the Mayor, the Office of the Administrator, the Finance Department, the Building & Code Enforcement Department and the Development Services Department.

FY15 ACTUAL	FY15 BUDGET	FY16 BUDGET	FY17 BUDGET
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REVENUES

4,037,572	3,570,433	3,772,883	4,033,177
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EXPENSES

OFFICE OF THE MAYOR	256,573	531,350	309,650	293,650
OFFICE OF THE ADMINISTRATOR	668,813	719,500	709,500	688,900
FINANCE DEPARTMENT	198,078	231,250	265,900	295,125
BUILDING & CODE ENFORCEMENT	659,774	638,500	703,750	715,350
DEVELOPMENT SERVICES	285,026	436,950	382,150	441,500
TOTAL EXPENSES	2,068,264	2,557,550	2,370,950	2,434,525

TRANSFERS IN

01.390.3996 TRANSFER FROM FUND 42	1,028	0	0	0
TOTAL TRANSFERS IN	1,028	0	0	0

TRANSFERS OUT

01.413.5412 TRANSFER TO CIVIL DEFENSE	8,300	0	0	37,000
01.413.5414 TRANSFER TO VEHICLE TAX FUND	200,000	0	0	5,000
01.413.5415 TRANSFER TO GARBAGE	790,000	0	0	989,000
01.413.5416 TRANSFER TO I.M.R.F.	80,000	0	0	114,000
01.413.5417 TRANSFER TO SOC.SECURITY	170,000	0	0	227,000
01.413.5431 TRANSFER TO CAPITAL DEVELOPMENT	240,000	0	0	226,000
TOTAL TRANSFERS OUT	1,488,300	0	0	1,598,000

NET CHANGE IN FUND BALANCE

482,036	1,012,883	1,401,933	652
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GENERAL FUND - REVENUES

FY15 ACTUAL	FY15 BUDGET	FY16 BUDGET	FY17 BUDGET
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REVENUES

TAXES:

01.310.3111	PROPERTY TAX LEVY	19,277	20,000	35,000	50,000
01.310.3115	SALES TAX	1,934,353	1,733,333	1,883,333	2,000,000
	TOTAL TAXES	1,953,630	1,753,333	1,918,333	2,050,000

LICENSES:

01.320.3211	AMUSEMENT LICENSE	1,500	1,900	1,500	3,000
01.320.3213	GARAGE SALE LICENSE	685	700	650	600
01.320.3214	CABLE FRANCHISE FEE	253,657	250,000	250,000	250,000
01.320.3215	SBC & CO FRANCHISE FEE	7,783	12,000	8,000	9,600
01.320.3216	CONTRACTOR'S LICENSE	69,900	62,000	65,000	65,000
01.320.3217	BUSINESS LICENSE	13,330	14,000	14,000	14,000
01.320.3218	TELECOMMUNICATION SURCHARGE	474,477	635,000	590,000	485,000
	TOTAL LICENSES	821,332	975,600	929,150	827,200

PERMITS:

01.330.3309	PLAN REVIEW	61,574	55,000	55,000	60,000
01.330.3310	CONSULTANT REVIEW	44,730	20,000	31,000	40,000
01.330.3311	BUILDING PERMITS	474,246	350,000	380,000	500,000
01.330.3318	FISHING PERMIT	16	0	0	0
	TOTAL PERMITS	580,566	425,000	466,000	600,000

INTERGOVERNMENTAL REVENUES:

01.340.3415	STATE USE TAX	359,276	300,000	310,000	417,877
	TOTAL INTERGOVERNMENTAL REV	359,276	300,000	310,000	417,877

FINES:

01.350.3511	CODE VIOLATIONS	5,150	2,500	5,000	4,500
	TOTAL FINES	5,150	2,500	5,000	4,500

CHARGES FOR SERVICES:

01.360.3611	DEV APPL FEES	16,350	15,000	11,000	11,000
01.360.3612	REVIEW FEES	42,024	20,000	28,000	28,000
01.360.3613	CODE BOOKS, MAPS	10	0	10	0
01.360.3615	INSPECTION FEES	4,431	15,000	7,000	7,000
01.360.3634	MOWING LOTS	126,769	5,000	14,000	5,000
	TOTAL CHARGES FOR SERVICES	189,584	55,000	60,010	51,000

INTEREST INCOME:

01.370.3732	INTEREST INCOME	479	1,000	450	1,200
	TOTAL INTEREST INCOME	479	1,000	450	1,200

MISCELLANEOUS:

01.380.3814	COUNTRY MARKET	41,139	25,000	35,000	41,000
01.380.3815	DONATIONS	4,070	5,000	4,100	5,000
01.380.3816	FISHING DERBY	305	250	305	200
01.380.3817	O.P.R.T. CELEBRATION	2,535	4,000	2,535	2,000
01.380.3818	FRANKFORT CHAMBER	7,600	2,000	10,800	10,800
01.380.3897	CONVENIENCE FEE	1,331	750	1,200	1,400
01.380.3899	MISCELLANEOUS	70,575	21,000	30,000	21,000
	TOTAL MISCELLANEOUS	127,555	58,000	83,940	81,400

TOTALS: GENERAL CORPORATE FUND

4,037,572	3,570,433	3,772,883	4,033,177
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GENERAL FUND: OFFICE OF THE MAYOR - EXPENSES

The Mayor, Board of Trustees and Village Clerk are the elected representatives and policy makers for the Village of Frankfort. Their function is to formulate policies and ordinances necessary to guide the administration and development of the Village. The Village Board is also responsible to the residents of Frankfort for the provision of municipal services. To assist in gathering residents' input, citizens are appointed to serve on various committees, commissions and boards.

		FY15 ACTUAL	FY15 BUDGET	FY16 BUDGET	FY17 BUDGET
EXPENSES					
PERSONNEL:					
01.411.4041	SALARIES - ELECTED OFFICIALS	45,150	45,150	45,150	45,150
	TOTAL PERSONNEL	45,150	45,150	45,150	45,150
PROFESSIONAL SERVICES:					
01.411.4321	ATTORNEY FEES	103,423	75,000	100,000	100,000
	TOTAL PROFESSIONAL SERVICES	103,423	75,000	100,000	100,000
COMMUNICATION:					
01.411.4431	PUBLISHING	28,573	35,000	35,000	35,000
01.411.4441	TELEPHONE	75	200	500	500
	TOTAL COMMUNICATION	28,648	35,200	35,500	35,500
PROFESSIONAL DEVELOPMENT:					
01.411.4511	DUES	17,555	22,000	21,000	20,000
01.411.4512	SUBSCRIPTIONS	178	500	500	500
01.411.4521	CONVENTION EXPENSE	1,698	2,500	2,500	0
01.411.4531	COMMUNITY RELATIONS	31,618	21,000	35,000	40,000
01.411.4532	EMPLOYEE RELATIONS	372	2,000	2,000	2,000
01.411.4541	MEETING EXPENSE	1,516	1,500	1,500	1,500
01.411.4542	BOARD MEETING EXPENSE	20	1,500	1,000	1,000
01.411.4551	EDUCATIONAL TRAINING	1,965	1,000	1,000	3,500
01.411.4557	CABLE PROGRAMMING	0	0	0	20,000
01.411.4558	BREIDERT GR/PRAIR PK PRESERV	0	0	0	5,000
01.411.4559	DOWNTOWN PRESERVATION	0	0	0	5,000
	TOTAL PROFESSIONAL DEVELOPMENT	54,921	52,000	64,500	98,500
CONTRACTUAL SERVICES:					
01.411.4652	PUBLIC OFFICIALS LIABILITY INS	10,000	10,000	10,000	10,000
	TOTAL CONTRACTUAL SERVICES	10,000	10,000	10,000	10,000
GENERAL SUPPLIES:					
01.411.4751	OFFICE SUPPLIES	656	1,000	1,000	1,000
	TOTAL GENERAL SUPPLIES	656	1,000	1,000	1,000
CAPITAL IMPROVEMENTS:					
01.411.5152	CABLE EQUIPMENT	2,423	10,000	20,000	0
01.411.5211	CABLE PROGRAMMING	9,878	27,000	10,000	0
01.411.5235	BREIDERT GR/PRAIR PK PRESERV	0	10,000	10,000	0
01.411.5268	DOWNTOWN PRESERVATION	0	15,000	10,000	0
	TOTAL CAPITAL IMPROVEMENTS	12,301	62,000	50,000	0
OTHER:					
01.411.5314	TAX REBATE	1,474	250,000	2,500	2,500
01.411.5359	MISCELLANEOUS	0	1,000	1,000	1,000
	TOTAL OTHER	1,474	251,000	3,500	3,500
<u>TOTALS: OFFICE OF THE MAYOR</u>		256,573	531,350	309,650	293,650

GENERAL FUND: OFFICE OF THE ADMINISTRATOR - EXPENSES

The Office of the Administrator carries out the day-to-day administrative functions necessary for the professional management of the Village. The Administrator and staff provide recommendations, options and evaluations to the Village Board for their selection and direction. When the Village Board decides on a policy or direction, the Village Administrator's Office oversees the Village Departments to ensure the goals of the Board are met. Of particular importance are the high-priority initiatives the Village Board decides on at the start of each budget cycle. The Village Administrator also evaluates municipal services performed by each department and assures the effective and efficient delivery of services in accordance with fiscal restraint and Board policies.

FY15 ACTUAL	FY15 BUDGET	FY16 BUDGET	FY17 BUDGET
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EXPENSES

PERSONNEL:

01.412.4011	SALARIES - FULL TIME	325,364	337,500	315,000	300,000
01.412.4021	SALARIES - OVER TIME	6,831	6,000	7,000	6,500
01.412.4031	SALARIES - PART TIME	40,949	60,000	50,000	60,000
01.412.4131	GROUP HEALTH INSURANCE	45,587	56,000	68,000	78,200
01.412.4133	ICMA EMPLOYER CONTRIBUTION	4,623	4,500	5,000	5,000
01.412.4134	SAFETY & WELL EMPLOYEE	4,232	5,000	5,000	5,000
01.412.4136	SELF-INSURANCE REIMBURSEMENT	29,883	18,500	25,000	26,000
01.412.4141	WORKERS' COMPENSATION	3,801	4,000	4,600	5,000
01.412.4151	UNEMPLOYMENT COMPENSATION	838	1,000	1,000	1,000
	TOTAL PERSONNEL	462,108	492,500	480,600	486,700

REPAIRS AND MAINTENANCE:

01.412.4241	R&M - OFFICE EQUIP.	15,222	20,000	15,000	13,000
	TOTAL REPAIRS AND MAINTENANCE	15,222	20,000	15,000	13,000

PROFESSIONAL SERVICES:

01.412.4372	HIRING PROCESS	352	1,000	500	500
	TOTAL PROFESSIONAL SERVICES	352	1,000	500	500

COMMUNICATION:

01.412.4431	PUBLICATIONS	1,105	1,000	1,000	1,000
01.412.4432	PRINTING & DUPLICATING	2,128	4,000	4,000	4,000
01.412.4433	POSTAGE	7,263	10,000	10,000	7,000
01.412.4441	TELEPHONE	13,610	10,000	12,000	12,000
	TOTAL COMMUNICATION	24,106	25,000	27,000	24,000

PROFESSIONAL DEVELOPMENT:

01.412.4511	DUES	2,555	5,000	6,000	5,000
01.412.4521	CONVENTION EXPENSE	8,426	7,500	8,000	0
01.412.4531	COMMUNITY RELATIONS	68	3,000	3,000	2,000
01.412.4532	EMPLOYEE RELATIONS	3,316	5,000	5,000	5,000
01.412.4534	EVENTS	56,647	55,000	55,000	55,000
01.412.4535	BUSINESS RECRUITMENT/DEVELOP	623	2,500	1,000	1,000
01.412.4541	MEETING EXPENSE	1,841	2,000	2,000	2,000
01.412.4551	EDUCATIONAL TRAINING	21,099	20,000	15,000	15,500
	TOTAL PROFESSIONAL DEVELOPMENT	94,575	100,000	95,000	85,500

CONTRACTUAL SERVICES:

01.412.4651	SWARM INSURANCE	38,407	35,000	44,200	23,000
01.412.4661	OFFICE EQUIPMENT LEASE/RENTAL	2,244	2,000	2,200	2,200
	TOTAL CONTRACTUAL SERVICES	40,651	37,000	46,400	25,200

		FY15 ACTUAL	FY15 BUDGET	FY16 BUDGET	FY17 BUDGET
	GENERAL SUPPLIES:				
01.412.4751	OFFICE SUPPLIES	13,419	12,000	12,000	12,000
01.412.4752	COMPUTER SOFTWARE	10,816	11,000	11,000	21,000
01.412.4753	SOFTWARE SUPPORT	194	0	5,000	10,000
01.412.4772	OFFICE EQUIPMENT	5,399	7,500	6,000	6,000
01.412.4781	UNIFORMS	1,971	2,000	2,000	2,500
01.412.4791	EQUIPMENT & ACCESSORIES	0	5,000	2,500	2,500
	TOTAL GENERAL SUPPLIES	31,799	37,500	38,500	54,000
	CAPITAL IMPROVEMENTS:				
01.412.5152	OFFICE EQUIPMENT	0	6,500	6,500	0
	TOTAL CAPITAL IMPROVEMENTS	0	6,500	6,500	0
	<u>TOTALS: OFFICE OF THE ADMINISTRATOR</u>	668,813	719,500	709,500	688,900

GENERAL FUND: FINANCE DEPARTMENT - EXPENSES

The Finance Department is responsible for the financial administration of the Village and must follow accepted financial standards and principles, as well as guidance from Board policies. The administrative duties of the Finance Director and staff involve accounting and financial reporting, collaborating with other departments to create the budget document, preparing the tax levy, coordinating financial audits at the end of each fiscal year and providing financial information to department personnel, administration and elected officials. The Finance Department also provides services related to investment and treasury, accounts payable, accounts receivable, pensions, payroll, utility billing, customer service, and cash receipts.

EXPENSES

	FY15 ACTUAL	FY15 BUDGET	FY16 BUDGET	FY17 BUDGET
PERSONNEL:				
01.413.4011 SALARIES - FULL TIME	119,567	120,500	145,000	175,000
01.413.4021 SALARIES - OVER TIME	29	1,000	1,000	500
01.413.4031 SALARIES - PART TIME	3,803	20,000	17,000	15,000
01.413.4131 GROUP HEALTH INSURANCE	17,241	15,000	25,500	29,325
01.413.4133 ICMA EMPLOYER CONTRIBUTION	1,780	2,500	2,200	2,200
01.413.4136 SELF-INSURANCE REIMBURSEMENT	1,200	3,000	3,500	4,000
01.413.4141 WORKERS' COMPENSATION	1,184	1,500	1,500	2,100
01.413.4151 UNEMPLOYMENT COMPENSATION	294	250	500	500
TOTAL PERSONNEL	145,097	163,750	196,200	228,625
REPAIRS AND MAINTENANCE:				
01.413.4241 R&M - OFFICE EQUIP.	969	1,000	1,000	1,000
TOTAL REPAIRS AND MAINTENANCE	969	1,000	1,000	1,000
PROFESSIONAL SERVICES:				
01.413.4331 AUDITOR FEES	13,865	16,000	18,000	15,000
01.413.4371 BANKING FEES	5,370	5,500	5,500	5,500
TOTAL PROFESSIONAL SERVICES	19,235	21,500	23,500	20,500
COMMUNICATION:				
01.413.4441 TELEPHONE	1,997	2,000	2,000	2,000
TOTAL COMMUNICATION	1,997	2,000	2,000	2,000
PROFESSIONAL DEVELOPMENT:				
01.413.4511 DUES	342	2,000	1,500	1,500
01.413.4521 CONVENTION EXPENSE	40	2,500	1,500	0
01.413.4541 MEETING EXPENSE	161	500	500	500
01.413.4551 EDUCATIONAL TRAINING	1,642	3,000	2,500	3,500
TOTAL PROFESSIONAL DEVELOPMENT	2,184	8,000	6,000	5,500
CONTRACTUAL SERVICES:				
01.413.4651 SWARM INSURANCE	10,925	11,000	13,000	10,000
01.413.4653 BONDS & APPRAISALS	365	2,500	2,000	2,500
TOTAL CONTRACTUAL SERVICES	11,290	13,500	15,000	12,500
GENERAL SUPPLIES:				
01.413.4751 OFFICE SUPPLIES	3,562	3,000	3,200	4,000
01.413.4753 SOFTWARE SUPPORT	13,543	15,000	16,500	17,500
01.413.4772 OFFICE EQUIPMENT	60	2,000	2,000	3,000
01.413.4781 UNIFORMS	141	500	500	500
TOTAL GENERAL SUPPLIES	17,306	20,500	22,200	25,000

FY15 ACTUAL	FY15 BUDGET	FY16 BUDGET	FY17 BUDGET
0	1,000	0	0
0	1,000	0	0
198,078	231,250	265,900	295,125

01.413.5359 OTHER:
MISCELLANEOUS
TOTAL OTHER

TOTALS: FINANCE DEPARTMENT

GENERAL FUND: BUILDING & CODE ENFORCEMENT - EXPENSES

The Building & Code Enforcement Department is charged with the review, inspection and approval of all new construction projects and other renovations, alterations and improvements to buildings in the Village of Frankfort. Over 500 local businesses are licensed by the department, which coordinates regular public safety inspections with the Frankfort Fire Protection District. Every contractor who legally works in the Village also holds a contractor's license issued by the department. The department's goal is to ensure that all buildings - new and old - provide at least the minimum level of safety prescribed by the building codes. The Village takes a cooperative approach when working with residents on code enforcement issues.

EXPENSES

	FY15 ACTUAL	FY15 BUDGET	FY16 BUDGET	FY17 BUDGET
PERSONNEL:				
01.442.4011 SALARIES - FULL TIME	240,463	230,000	225,000	235,000
01.442.4021 SALARIES - OVER TIME	2,826	2,000	3,500	3,500
01.442.4031 SALARIES - PART TIME	47,437	40,000	90,000	100,000
01.442.4131 GROUP HEALTH INSURANCE	28,429	35,000	42,550	72,450
01.442.4133 ICMA EMPLOYER CONTRIBUTION	4,695	5,500	5,500	5,500
01.442.4134 PHYSICAL EXAMINATIONS	32	200	200	200
01.442.4136 SELF-INSURANCE REIMBURSEMENT	8,090	12,000	12,000	12,000
01.442.4141 WORKERS' COMPENSATION	2,318	3,000	3,500	4,500
01.442.4151 UNEMPLOYMENT COMPENSATION	565	5,000	5,000	5,000
TOTAL PERSONNEL	334,854	332,700	387,250	438,150
REPAIRS AND MAINTENANCE:				
01.442.4235 R&M - WEEDS	79,660	65,000	70,000	70,000
01.442.4241 R&M - EQUIPMENT	2,176	2,500	2,500	2,500
01.442.4243 R&M - VEHICLES	0	0	0	3,000
TOTAL REPAIRS AND MAINTENANCE	81,836	67,500	72,500	75,500
PROFESSIONAL SERVICES:				
01.442.4321 ATTORNEY FEES	3,744	10,000	10,000	10,000
01.442.4343 INSPECTION FEES	109,272	110,000	80,000	55,000
01.442.4391 CONSULTANT PLAN REVIEW FEE	64,914	30,000	60,000	55,000
TOTAL PROFESSIONAL SERVICES	177,930	150,000	150,000	120,000
COMMUNICATION:				
01.442.4431 PUBLISHING	3,261	8,000	8,000	3,000
01.442.4441 TELEPHONE	4,447	4,000	4,000	4,000
TOTAL COMMUNICATION	7,707	12,000	12,000	7,000
PROFESSIONAL DEVELOPMENT:				
01.442.4511 DUES	421	500	500	800
01.442.4512 SUBSCRIPTIONS	0	500	500	400
01.442.4521 CONVENTION EXPENSE	3,837	2,000	2,000	0
01.442.4541 MEETING EXPENSE	488	500	500	1,000
01.442.4551 EDUCATIONAL TRAINING	4,704	12,000	8,000	17,000
TOTAL PROFESSIONAL DEVELOPMENT	9,451	15,500	11,500	19,200
CONTRACTUAL SERVICES:				
01.442.4651 SWARM INSURANCE	21,379	22,300	26,000	18,000
TOTAL CONTRACTUAL SERVICES	21,379	22,300	26,000	18,000

		FY15 ACTUAL	FY15 BUDGET	FY16 BUDGET	FY17 BUDGET
	GENERAL SUPPLIES:				
01.442.4731	GASOLINE/OIL	4,047	5,500	5,500	4,000
01.442.4751	OFFICE SUPPLIES	2,497	4,500	4,000	4,000
01.442.4752	COMPUTER SOFTWARE	210	2,000	2,000	2,000
01.442.4753	SOFTWARE SUPPORT	6,105	7,000	12,000	12,000
01.442.4761	OPERATING SUPPLIES	1,028	1,500	1,500	1,500
01.442.4771	OFFICE FURNITURE	1,666	3,000	5,000	2,500
01.442.4772	OFFICE EQUIPMENT	1,030	5,000	3,500	3,500
01.442.4781	UNIFORMS	1,319	1,500	1,500	1,500
01.442.4791	EQUIPMENT & ACCESSORIES	0	1,500	1,500	1,500
	TOTAL GENERAL SUPPLIES	17,902	31,500	36,500	32,500
	GENERAL REPAIRS:				
01.442.4841	REPAIRS - VEHICLES	3,740	2,000	3,000	0
	TOTAL GENERAL REPAIRS	3,740	2,000	3,000	0
	OTHER:				
01.442.5359	MISC/EMERG CONTRACT SERVICE	4,974	5,000	5,000	5,000
	TOTAL OTHER	4,974	5,000	5,000	5,000
	<u>TOTALS: BUILDING DEPARTMENT</u>	659,774	638,500	703,750	715,350

GENERAL FUND: DEVELOPMENT SERVICES - EXPENSES

The Development Services Department oversees several divisions, including the Building and Code Enforcement Department. Other divisions include economic development, planning, zoning, engineering and GIS (Geographic Information Systems). The Development Services Department manages all land development and entitlement processes for the construction of commercial, office, industrial and residential projects, subdivisions and annexations. The department also serves as a resident resource regarding new development, redevelopment and zoning matters.

The Plan Commission expenditures are included in the Development Services budget as well. The Plan Commission/Zoning Board of Appeals is created by state law. The Mayor appoints the seven-member commission with the advice and consent of the Trustees. The Mayor designates one person as the chairperson. Commissioners review planning-related issues, such as rezoning, variance, special use, PUD (Planned Unit Development) and subdivision requests. When required, they hold public hearings on those issues.

FY15 ACTUAL	FY15 BUDGET	FY16 BUDGET	FY17 BUDGET
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EXPENSES

PERSONNEL:

01.461.4011	SALARIES - FULL TIME	132,008	182,000	140,000	185,000
01.461.4021	SALARIES - OVER TIME	858	2,500	2,500	2,500
01.461.4031	SALARIES - PART TIME	8,024	15,000	15,000	15,000
01.461.4041	SALARIES-APPOINTED OFFICIAL	3,725	4,500	4,500	4,500
01.461.4131	GROUP HEALTH INSURANCE	10,236	25,000	20,000	29,900
01.461.4133	ICMA EMPLOYER CONTRIBUTION	1,775	3,600	3,000	2,500
01.461.4136	SELF-INSURANCE REIMBURSEMENT	2,460	12,000	10,000	8,000
01.461.4141	WORKERS' COMPENSATION	1,683	2,000	2,300	2,500
01.461.4151	UNEMPLOYMENT COMPENSATION	414	1,000	1,100	1,000
TOTAL PERSONNEL		161,183	247,600	198,400	250,900

REPAIRS AND MAINTENANCE:

01.461.4241	R&M - OFFICE EQUIP.	1,458	4,000	4,000	3,000
01.461.4243	R&M - VEHICLES	0	0	0	1,000
TOTAL REPAIRS AND MAINTENANCE		1,458	4,000	4,000	4,000

PROFESSIONAL SERVICES:

01.462.4321	ATTORNEY FEES	0	3,000	3,000	5,000
01.462.4341	CONSULTANT FEES	19,154	20,000	25,000	50,000
01.462.4351	ENGINEER FEES	57,034	65,000	65,000	65,000
01.462.4361	CONTRACTUAL FEES	2,652	5,000	5,000	5,000
01.462.5221	ECONOMIC DEVELOPMENT	1,572	5,000	7,500	5,000
TOTAL PROFESSIONAL SERVICES		80,413	98,000	105,500	130,000

COMMUNICATION:

01.461.4431	PUBLISHING	1,549	3,200	3,200	3,000
01.461.4432	PRINTING & DUPLICATING	0	750	750	500
01.461.4433	POSTAGE	0	200	200	200
01.461.4441	TELEPHONE	3,161	3,000	3,000	3,250
TOTAL COMMUNICATION		4,710	7,150	7,150	6,950

PROFESSIONAL DEVELOPMENT:

01.461.4511	DUES	1,705	1,800	1,800	1,800
01.461.4512	SUBSCRIPTIONS	358	700	700	500
01.461.4521	CONVENTION EXPENSE	5,906	7,000	6,500	0
01.461.4531	COMMUNITY RELATIONS	0	1,000	500	1,500
01.461.4541	MEETING EXPENSE	241	500	500	500
01.461.4551	EDUCATIONAL TRAINING	1,109	8,000	8,000	10,000

		FY15 ACTUAL	FY15 BUDGET	FY16 BUDGET	FY17 BUDGET
01.461.4561	PLAN COMMISSION EXPENSE	95	750	750	1,500
	TOTAL PROFESSIONAL DEVELOPMENT	9,413	19,750	18,750	15,800
	CONTRACTUAL SERVICES:				
01.461.4651	SWARM INSURANCE	15,523	15,600	18,000	11,000
	TOTAL CONTRACTUAL SERVICES	15,523	15,600	18,000	11,000
	GENERAL SUPPLIES:				
01.461.4731	GASOLINE/OIL	1,609	2,500	2,500	2,000
01.461.4751	OFFICE SUPPLIES	2,014	1,500	1,500	1,500
01.461.4752	COMPUTER SOFTWARE	165	1,500	1,500	1,500
01.461.4753	SOFTWARE SUPPORT	5,045	13,000	12,000	10,000
01.461.4754	GIS SUPPLIES	475	4,000	3,000	2,500
01.461.4761	OPERATING SUPPLIES	170	0	0	0
01.461.4771	OFFICE FURNITURE	0	10,000	5,000	2,000
01.461.4772	OFFICE EQUIPMENT	2,557	10,000	2,500	2,500
01.461.4781	UNIFORMS	44	350	350	350
01.461.4791	EQUIPMENT & ACCESSORIES	0	500	500	500
	TOTAL GENERAL SUPPLIES	12,078	43,350	28,850	22,850
	GENERAL REPAIRS:				
01.461.4841	REPAIRS - VEHICLES	247	1,000	1,000	0
	TOTAL GENERAL REPAIRS	247	1,000	1,000	0
	OTHER:				
01.461.5359	MISCELLANEOUS	0	500	500	0
	TOTAL OTHER	0	500	500	0
	<u>TOTALS: DEVELOPMENT SERVICES</u>	285,026	436,950	382,150	441,500

POLICE DEPARTMENT FUND - SUMMARY

The Police Department provides protection and policing services to over 18,000 residents as well as businesses within the Village limits. The Department prides itself on a proactive, community-oriented and cooperative approach in delivering these services to the community. The Frankfort Police believe that working with the community creates a foundation of trust, cooperation, accountability and teamwork. Officers regularly perform "walk and talks" in commercial areas, parks and neighborhoods. Officers also use an ATV and UTV to monitor the bike trails, parks and other areas that are difficult to reach by a motor vehicle. In addition, the department focuses on establishing positive interactions with the community through several events and programs, such as National Night Out Against Crime, the Citizen's Police Academy, DARE, Trunk-or-Treat, the "Seniors on Patrol" program, and meetings for Triad, which is a senior safety group. Besides a community partnership, the Police Department also works with several governmental organizations, such as the Lincolnway Public Safety Communications Center, the Child Advocacy Center, Tri-River Training, the Lincolnway Major Crash Investigation Team, and the South Suburban and Will/Grundy Major Crimes Task Forces. Working with these organizations enhances the service to Frankfort residents and increases the skills of Frankfort's police officers.

The Police and Fire Commission expenditures are included at the end of the Police Department expenditure budget. The Police and Fire Commission was created by state law when Frankfort's population surpassed 5,000. The Commission consists of three members who are appointed by the mayor, one of whom is designated as the chairperson. The Commissioners are responsible for the testing, hiring, promotion, termination and disciplinary measures of Police Department staffing.

	FY15 ACTUAL	FY15 BUDGET	FY16 BUDGET	FY17 BUDGET
REVENUES	6,362,467	6,065,933	6,267,118	6,506,341
EXPENSES				
LAW ENFORCEMENT	5,397,009	5,565,635	5,902,710	6,098,278
POLICE/FIRE COMMISSION	2,694	14,500	11,500	11,500
TOTAL EXPENSES	5,399,703	5,580,135	5,914,210	6,109,778
TRANSFERS OUT				
11.421.5431 TRANSFER TO CAPITAL DEVELOPMENT	1,081,983	0	0	396,000
TOTAL TRANSFERS OUT	1,081,983	0	0	396,000
NET CHANGE IN FUND BALANCE	(119,219)	485,798	352,908	563

POLICE DEPARTMENT - REVENUES

FY15 ACTUAL	FY15 BUDGET	FY16 BUDGET	FY17 BUDGET
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REVENUES

TAXES:					
11.310.3111	PROPERTY TAX LEVY	1,197,951	1,200,000	1,200,000	1,200,000
11.310.3112	PROPERTY TAX LEVY-POL PENSN	774,820	776,000	833,060	892,667
11.310.3115	SALES TAX	1,931,331	1,733,333	1,883,333	2,000,000
	TOTAL TAXES	3,904,102	3,709,333	3,916,393	4,092,667
LICENSES:					
11.320.3212	LIQUOR LICENSE	66,516	65,000	65,000	65,000
11.320.3215	SBC & CO FRANCHISE FEE	2,706	4,000	3,000	0
11.320.3221	SOLICITOR'S LICENSE	125	100	75	100
	TOTAL LICENSES	69,347	69,100	68,075	65,100
INTERGOVERNMENTAL REVENUES:					
11.340.3414	REPLACEMENT TAX	45,777	40,000	40,000	45,000
11.340.3415	INCOME TAX	1,791,461	1,700,000	1,700,000	1,813,764
11.340.3425	GRANTS	21,020	20,000	20,000	20,000
	TOTAL INTERGOVERNMENTAL REVENUES	1,858,258	1,760,000	1,760,000	1,878,764
FINES:					
11.350.3521	COUNTY FINES	120,085	170,000	150,000	135,000
11.350.3522	PARKING FINES	7,615	5,000	7,500	6,500
11.350.3523	FALSE ALARMS	4,310	4,500	4,500	4,000
11.350.3524	TOWING FINE	26,600	20,000	25,000	22,000
11.350.3526	DRUG FORFEITURES	6,175	10,000	10,000	5,000
11.350.3527	DUI CAMERA/LAW ENFORCEMENT	7,022	10,000	6,000	10,000
11.350.3528	VEHICLE FUND	13,137	15,000	12,000	13,000
	TOTAL FINES	184,943	234,500	215,000	195,500
CHARGES FOR SERVICES:					
11.360.3622	POLICE REPORTS	3,718	4,000	4,000	3,500
11.360.3623	POLICE PROTECTION	900	3,000	1,000	1,500
	TOTAL CHARGES FOR SERVICES	4,618	7,000	5,000	5,000
INTEREST INCOME:					
11.370.3732	INTEREST INCOME	709	1,000	650	1,000
	TOTAL INTEREST INCOME	709	1,000	650	1,000
MISCELLANEOUS:					
11.380.3818	TOWER AGREEMENT	282,924	250,000	260,000	233,310
11.380.3831	SALE OF EQUIPMENT	19,983	10,000	12,000	5,000
11.380.3899	MISCELLANEOUS	37,583	25,000	30,000	30,000
	TOTAL MISCELLANEOUS	340,490	285,000	302,000	268,310
<u>TOTALS: POLICE FUND</u>		<u>6,362,467</u>	<u>6,065,933</u>	<u>6,267,118</u>	<u>6,506,341</u>

POLICE DEPARTMENT - EXPENSES

FY15 ACTUAL	FY15 BUDGET	FY16 BUDGET	FY17 BUDGET
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EXPENSES

LAW ENFORCEMENT

PERSONNEL:

11.421.4011	SALARIES - FULL TIME	2,614,618	2,656,635	2,800,000	2,935,000
11.421.4021	SALARIES - OVER TIME	64,404	110,000	90,000	90,000
11.421.4022	HOLIDAY PAY - POLICE	102,758	115,000	115,000	120,000
11.421.4025	SPECIAL EVENT PAY	0	0	20,000	20,000
11.421.4031	SALARIES - PART TIME	106,780	110,000	115,000	125,000
11.421.4051	SALARIES - CROSSING GUARD	2,430	2,500	2,500	2,500
11.421.4130	POLICE PENSION EXPENSE	774,820	776,000	833,060	892,667
11.421.4131	GROUP HEALTH INSURANCE	440,342	450,000	510,000	569,611
11.421.4133	ICMA EMPLOYER CONTRIBUTION	36,773	40,000	40,000	45,000
11.421.4134	PHYSICAL EXAMINATIONS	1,553	2,000	2,000	2,000
11.421.4136	SELF-INSURANCE REIMBURSEMENT	160,957	150,000	150,000	135,000
11.421.4141	WORKERS' COMPENSATION	28,223	30,000	35,000	40,000
11.421.4151	UNEMPLOYMENT COMPENSATION	6,215	20,000	20,000	20,000
TOTAL PERSONNEL		4,339,872	4,462,135	4,732,560	4,996,778

REPAIRS AND MAINTENANCE:

11.421.4241	R&M - EQUIPMENT	6,487	8,000	8,000	8,000
11.421.4242	R&M - OFFICE EQUIPMENT	9,022	9,500	13,500	13,000
11.421.4243	R&M - VEHICLES	0	0	0	40,000
11.421.4251	R&M - UNIFORMS	4,276	8,000	7,000	6,500
TOTAL REPAIRS AND MAINTENANCE		19,784	25,500	28,500	67,500

PROFESSIONAL SERVICES:

11.421.4321	ATTORNEY FEES	117,909	120,000	120,000	120,000
11.421.4371	ADMINISTRATIVE FEES	1,216	2,500	2,500	7,500
TOTAL PROFESSIONAL SERVICES		119,125	122,500	122,500	127,500

COMMUNICATION:

11.421.4411	POLICE COMM. CENTER	324,756	335,000	350,000	360,000
11.421.4433	POSTAGE	656	1,000	1,000	1,000
11.421.4441	TELEPHONE	7,425	11,000	11,000	11,500
TOTAL COMMUNICATION		332,837	347,000	362,000	372,500

PROFESSIONAL DEVELOPMENT:

11.421.4511	DUES	4,395	5,000	5,000	5,000
11.421.4512	SUBSCRIPTIONS	221	750	500	500
11.421.4531	COMMUNITY RELATIONS	4,332	5,000	6,000	6,000
11.421.4533	DARE PROGRAM	2,685	3,500	3,500	3,500
11.421.4532	EMPLOYEE RELATIONS	0	0	0	500
11.421.4541	MEETING EXPENSE	1,584	2,500	3,000	4,000
11.421.4551	EDUCATIONAL TRAINING	14,507	25,000	25,000	25,000
11.421.4553	FALL FESTIVAL/CADET SUPPORT	10,469	10,500	10,500	12,000
11.421.4554	MAJOR CRASH INVESTIGATIVE TM	0	750	750	500
11.421.4555	GRANT FUNDING	9,862	15,000	10,000	5,000
TOTAL PROFESSIONAL DEVELOPMENT		48,054	68,000	64,250	62,000

		FY15 ACTUAL	FY15 BUDGET	FY16 BUDGET	FY17 BUDGET
11.421.4651	CONTRACTUAL SERVICES: SWARM INSURANCE	235,336	235,000	271,400	172,000
	TOTAL CONTRACTUAL SERVICES	235,336	235,000	271,400	172,000
11.421.4721	GENERAL SUPPLIES: FIREARMS SUPPLIES	9,037	10,000	18,000	18,000
11.421.4731	GASOLINE/OIL	92,214	130,000	125,000	120,000
11.421.4751	OFFICE SUPPLIES	4,893	5,500	5,500	5,500
11.421.4752	COMPUTER SOFTWARE	542	1,500	4,500	4,000
11.421.4753	SOFTWARE SUPPORT	36,238	38,000	40,000	45,000
11.421.4761	OPERATING SUPPLIES	5,508	6,000	6,000	6,000
11.421.4771	OFFICE FURNITURE	880	1,000	9,000	8,000
11.421.4772	OFFICE EQUIPMENT	2,484	3,500	3,500	3,500
11.421.4781	UNIFORMS	19,151	20,000	20,000	20,000
11.421.4791	EQUIPMENT & ACCESSORIES	26,401	35,000	35,000	35,000
11.421.4795	DRUG FUND EXPENSE	0	0	0	20,000
11.421.4796	DUI FUND EXPENSE	0	0	0	15,000
	TOTAL GENERAL SUPPLIES	197,348	250,500	266,500	300,000
11.421.4841	GENERAL REPAIRS: REPAIRS - VEHICLES	31,843	40,000	40,000	0
	TOTAL GENERAL REPAIRS	31,843	40,000	40,000	0
11.421.5121	CAPITAL IMPROVEMENTS: BUILDING -MAINTENANCE	60,742	0	0	0
11.421.5242	NEW DRUG/DUI INITIATIVE	12,069	15,000	15,000	0
	TOTAL CAPITAL IMPROVEMENTS	72,811	15,000	15,000	0
	<u>TOTALS: LAW ENFORCEMENT</u>	<u>5,397,009</u>	<u>5,565,635</u>	<u>5,902,710</u>	<u>6,098,278</u>
11.422.4041	POLICE/FIRE COMMISSION SALARIES-APPOINTED OFFICIALS	810	1,500	1,500	1,500
11.422.4134	PHYSICAL/PSYCHO EXAMS	59	5,000	2,500	2,500
11.422.4135	ELIGIBILITY/PROMOTION	924	5,000	5,000	5,000
11.422.4321	ATTORNEY FEES	0	1,000	1,000	1,000
11.422.4431	PUBLISHING	61	0	0	0
11.422.4511	DUES	375	500	500	500
11.422.4551	EDUCATIONAL TRAINING	435	1,000	500	500
11.422.4751	OFFICE SUPPLIES	30	500	500	500
	<u>TOTALS: POLICE/FIRE COMMISSION</u>	<u>2,694</u>	<u>14,500</u>	<u>11,500</u>	<u>11,500</u>
	<u>TOTALS: POLICE FUND</u>	<u>5,399,703</u>	<u>5,580,135</u>	<u>5,914,210</u>	<u>6,109,778</u>

CIVIL DEFENSE FUND - SUMMARY

The Civil Defense Fund is used to pay for emergency-related expenditures, which has primarily been tornado sirens and their maintenance. In addition, the fund covers the budget of the Emergency Services & Disaster Agency (ESDA), which Frankfort started in 2011. The employees who serve on ESDA are prepared to assist during both emergency and non-emergency situations, in areas such as emergency response, traffic control and security.

	FY15 ACTUAL	FY15 BUDGET	FY16 BUDGET	FY17 BUDGET
REVENUES	0	0	0	0
EXPENSES	8,300	25,000	22,000	37,000
TRANSFERS IN				
12.390.3911 TRANSFER FROM GENERAL CORP	8,300	0	0	37,000
12.390.3932 TRANSFER FROM CAPITAL DEV	0	25,000	22,000	0
TOTAL TRANSFERS IN	8,300	25,000	22,000	37,000
NET CHANGE IN FUND BALANCE	0	0	0	0

CIVIL DEFENSE - EXPENSES

	FY15 ACTUAL	FY15 BUDGET	FY16 BUDGET	FY17 BUDGET
EXPENSES				
CIVIL DEFENSE:				
12.428.4241 R&M - EQUIPMENT	8,300	10,000	10,000	35,000
12.428.4551 EDUCATIONAL TRAINING	0	1,500	500	500
12.428.4781 UNIFORMS	0	1,000	1,000	1,000
12.428.5359 MISCELLANEOUS	0	500	500	500
TOTAL CIVIL DEFENSE	8,300	13,000	12,000	37,000
CAPITAL IMPROVEMENTS:				
12.428.5131 EQUIPMENT	0	12,000	10,000	0
TOTAL CAPITAL IMPROVEMENTS	0	12,000	10,000	0
<u>TOTALS: CIVIL DEFENSE</u>	8,300	25,000	22,000	37,000

PUBLIC WORKS FUND - SUMMARY

The Public Works Department is responsible for the maintenance and operation of all publicly owned infrastructure, equipment, property and facilities. The Public Works Department provides the following services:

- Road maintenance and management for 130 miles of streets, which includes street sweeping, resurfacing, pothole patching and snow removal
- Storm water system management and maintenance for 80 miles of storm sewers and 2,753 storm inlets
- Street light and sign maintenance
- Construction, reconstruction and maintenance of Village sidewalks, curbs and gutters
- Regular building maintenance and renovations for all Village-owned properties
- Management and maintenance of the Village's fleet
- Branch pickup and leaf collection
- Removal and replacement of parkway trees infected by the emerald ash borer
- Landscaping for public grounds
- Custodial services

	FY15 ACTUAL	FY15 BUDGET	FY16 BUDGET	FY17 BUDGET
REVENUES	2,907,319	2,662,333	2,835,133	2,974,290
EXPENSES	2,647,362	2,536,250	2,721,000	2,861,350
TRANSFERS OUT				
13.441.5431 TRANSFER TO CAPITAL DEVELOPMENT	210,000	0	0	112,000
TOTAL TRANSFERS OUT	210,000	0	0	112,000
NET CHANGE IN FUND BALANCE	49,957	126,083	114,133	940

PUBLIC WORKS - REVENUES

REVENUES

		FY15 ACTUAL	FY15 BUDGET	FY16 BUDGET	FY17 BUDGET
	TAXES:				
13.310.3111	PROPERTY TAX LEVY	807,969	780,000	800,000	840,000
13.310.3115	SALES TAX	1,931,331	1,733,333	1,883,333	2,000,000
	TOTAL TAXES	2,739,300	2,513,333	2,683,333	2,840,000
	INTERGOVERNMENTAL REVENUES:				
13.340.3414	REPLACEMENT TAX	8,461	8,000	8,000	8,400
	TOTAL INTERGOVERNMENTAL REVENUES	8,461	8,000	8,000	8,400
	INTEREST INCOME:				
13.370.3732	INTEREST INCOME	351	1,000	300	700
	TOTAL INTEREST INCOME	351	1,000	300	700
	MISCELLANEOUS:				
13.380.3818	TOWER AGREEMENT	141,504	130,000	130,000	116,690
13.380.3831	SALE OF EQUIPMENT	15,300	5,000	10,000	5,000
13.380.3899	MISCELLANEOUS	2,403	5,000	3,500	3,500
	TOTAL MISCELLANEOUS	159,207	140,000	143,500	125,190
	<u>TOTALS: PUBLIC WORKS</u>	<u>2,907,319</u>	<u>2,662,333</u>	<u>2,835,133</u>	<u>2,974,290</u>

PUBLIC WORKS - EXPENSES

FY15 ACTUAL	FY15 BUDGET	FY16 BUDGET	FY17 BUDGET
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EXPENSES**STREETS****PERSONNEL:**

13.441.4011	SALARIES - FULL TIME	808,076	825,000	865,000	940,000
13.441.4021	SALARIES - OVER TIME	158,673	150,000	150,000	150,000
13.441.4031	SALARIES - PART TIME	66,906	90,000	85,000	80,000
13.441.4131	GROUP HEALTH INSURANCE	187,849	165,000	195,000	228,850
13.441.4133	ICMA EMPLOYER CONTRIBUTION	14,295	15,000	15,000	15,000
13.441.4134	PHYSICAL EXAMINATIONS	0	500	500	500
13.441.4136	SELF-INSURANCE REIMBURSEMENT	50,550	65,000	60,000	60,000
13.441.4141	WORKERS' COMPENSATION	10,885	11,000	15,000	15,000
13.441.4151	UNEMPLOYMENT COMPENSATION	6,110	3,000	6,000	6,500
TOTAL PERSONNEL		1,303,343	1,324,500	1,391,500	1,495,850

REPAIRS AND MAINTENANCE:

13.441.4211	R&M - BLDG/SITE IMPROVEMENT	78,840	50,000	65,000	85,000
13.441.4215	R&M - LAWN MOWING	198,023	200,000	210,000	210,000
13.441.4216	R&M - PUBLIC GRDS	83,531	85,000	95,000	95,000
13.441.4218	R&M - PRAIRIE PARK	1,387	8,000	15,000	10,000
13.441.4220	R&M - SIDEWALKS	0	0	0	20,000
13.441.4231	R&M - CURBS	0	3,000	3,000	6,000
13.441.4232	R&M - STORM SYSTEM	143,225	30,000	50,000	65,000
13.441.4233	R&M - STREETS/SIGNS	63,953	55,000	60,000	55,000
13.441.4234	R&M - TRAFFIC LIGHTS	28,517	25,000	25,000	30,000
13.441.4235	R&M - TREES & WEEDS	16,549	25,000	25,000	30,000
13.441.4236	R&M - STREET LIGHTS	87,487	90,000	95,000	95,000
13.441.4237	R&M - EMERGENCY RESPONSE SERVICES	0	2,500	2,500	2,500
13.441.4238	R&M - STREET SWEEP	12,278	25,000	25,000	25,000
13.441.4241	R&M - EQUIPMENT	830	1,000	1,000	6,000
13.441.4243	R&M - VEHICLES	0	0	0	90,000
13.441.4251	R&M - UNIFORMS	7,682	9,000	9,500	10,000
TOTAL REPAIRS AND MAINTENANCE		722,302	608,500	681,000	834,500

PROFESSIONAL SERVICES:

13.441.4324	NPDES FEE	1,000	1,500	1,500	1,500
13.441.4351	PROFESSIONAL SERVICES	0	4,000	2,500	2,500
13.441.4352	BRIDGE INSPECTIONS	3,444	5,000	7,000	7,000
TOTAL PROFESSIONAL SERVICES		4,444	10,500	11,000	11,000

COMMUNICATIONS

13.441.4431	PUBLISHING	0	0	0	1,000
13.441.4441	TELEPHONE	5,268	5,000	5,000	6,000
TOTAL COMMUNICATIONS		5,268	5,000	5,000	7,000

PROFESSIONAL DEVELOPMENT:

13.441.4511	DUES	589	750	1,000	1,000
13.441.4541	MEETING EXPENSE	4,092	3,000	4,000	4,000
13.441.4551	EDUCATIONAL TRAINING	9,994	6,000	15,000	15,000
TOTAL PROFESSIONAL DEVELOPMENT		14,675	9,750	20,000	20,000

		FY15 ACTUAL	FY15 BUDGET	FY16 BUDGET	FY17 BUDGET
	CONTRACTUAL SERVICES:				
13.441.4611	ELECTRICITY	16,842	20,000	20,000	20,000
13.441.4612	HEAT	10,865	7,000	7,000	7,000
13.441.4632	STREET LIGHTING	118,071	110,000	110,000	120,000
13.441.4651	SWARM INSURANCE	84,887	85,000	98,000	61,000
13.441.4661	EQUIPMENT LEASE/RENTAL	7,869	10,000	15,000	15,000
13.441.4672	PEST CONTROL	93,487	95,000	95,000	120,000
	TOTAL CONTRACTUAL SERVICES	332,020	327,000	345,000	343,000
	GENERAL SUPPLIES:				
13.441.4731	GASOLINE/OIL	73,312	75,000	75,000	75,000
13.441.4741	JANITORIAL SUPPLIES	19,161	15,000	20,000	20,000
13.441.4752	COMPUTER SOFTWARE	3,070	5,500	5,500	6,000
13.441.4753	SOFTWARE SUPPORT	90	0	2,500	2,500
13.441.4761	OPERATING SUPPLIES	27,220	20,000	23,000	25,000
13.441.4762	SAFETY SUPPLIES	7,112	2,500	2,500	2,500
13.441.4772	OFFICE EQUIPMENT	1,185	1,500	2,500	2,500
13.441.4791	EQUIPMENT & ACCESSORIES	2,193	8,000	8,000	15,500
	TOTAL GENERAL SUPPLIES	133,343	127,500	139,000	149,000
	GENERAL REPAIRS:				
13.441.4831	REPAIRS - STREETS	1,931	5,000	5,000	0
13.441.4841	REPAIRS - VEHICLES	103,540	80,000	85,000	0
13.441.4844	REPAIRS - EQUIPMENT	6,761	10,000	10,000	0
13.441.4851	REPAIRS - SIDEWALKS	15,202	20,000	20,000	0
	TOTAL GENERAL REPAIRS	127,434	115,000	120,000	0
	CAPITAL IMPROVEMENTS:				
13.441.5274	NEW TREE PROGRAM	4,534	7,500	7,500	0
	TOTAL CAPITAL IMPROVEMENTS	4,534	7,500	7,500	0
	OTHER:				
13.441.5359	MISCELLANEOUS	0	1,000	1,000	1,000
	TOTAL OTHER	0	1,000	1,000	1,000
	<u>TOTALS: PUBLIC WORKS FUND</u>	<u>2,647,362</u>	<u>2,536,250</u>	<u>2,721,000</u>	<u>2,861,350</u>

VEHICLE TAX FUND - SUMMARY

The Vehicle Tax Fund accounts for the sales of vehicle licenses. In the past, the Village required residents to purchase vehicle stickers each year. However, in 2012, the Village Board voted to make vehicle stickers voluntary. Revenue from the optional licenses goes to the cost of improving, paving, repairing and maintaining the streets and other public roadways within the Village. A small portion of the revenue is used to cover the administrative cost of issuing the licenses and collecting the fees.

	FY15 ACTUAL	FY15 BUDGET	FY16 BUDGET	FY17 BUDGET
REVENUES	1,473	1,100	1,500	1,510
EXPENSES	191,249	151,000	6,000	6,000
TRANSFERS IN				
14.390.3911 TRANSFER FROM GENERAL FUND	200,000	0	0	5,000
14.390.3932 TRANSFER FROM CAPITAL DEVELOPMENT	0	75,000	0	0
TOTAL TRANSFERS IN	200,000	75,000	0	5,000
NET CHANGE IN FUND BALANCE	10,224	(74,900)	(4,500)	510

VEHICLE TAX - REVENUES

	FY15 ACTUAL	FY15 BUDGET	FY16 BUDGET	FY17 BUDGET
REVENUES				
LICENSES:				
14.320.3242 VEHICLE LICENSE	1,472	1,000	1,500	1,500
TOTAL LICENSES	1,472	1,000	1,500	1,500
INTEREST INCOME:				
14.370.3732 INTEREST INCOME	2	100	0	10
TOTAL INTEREST INCOME	2	100	0	10
<u>TOTALS: VEHICLE TAX FUND</u>	1,473	1,100	1,500	1,510

VEHICLE TAX - EXPENSES

	FY15 ACTUAL	FY15 BUDGET	FY16 BUDGET	FY17 BUDGET
EXPENSES				
STREETS:				
GENERAL SUPPLIES:				
14.441.4751 OFFICE SUPPLIES	0	1,000	1,000	1,000
TOTAL GENERAL SUPPLIES	0	1,000	1,000	1,000
REPAIRS AND MAINTENANCE:				
14.441.4230 R&M - PATCHING MIX				5,000
TOTAL REPAIRS AND MAINTENANCE	0	0	0	5,000
GENERAL REPAIRS:				
14.441.4832 REPAIRS - PATCHING MIX	3,907	5,000	5,000	0
14.441.4833 REPAIRS - ROAD SALT	187,342	145,000	0	0
TOTAL GENERAL REPAIRS	191,249	150,000	5,000	0
<u>TOTALS: VEHICLE TAX FUND</u>	191,249	151,000	6,000	6,000

GARBAGE FUND - SUMMARY

The Garbage Fund keeps track of the Village's revenues and expenditures for solid waste disposal, recycling services and yard waste pickup. Garbage disposal is paid for through property taxes and general revenues. Residents and businesses pay \$3.65 per month on their utility bills to cover recycling expenditures. The cost of yard waste disposal is partially offset by the sale of yard waste stickers. The Village contracts with NuWay Disposal to provide garbage, recycling and yard waste pickup services to residents and businesses.

	FY15 ACTUAL	FY15 BUDGET	FY16 BUDGET	FY17 BUDGET
REVENUES	560,971	583,000	464,123	444,434
EXPENSES	1,358,152	1,423,000	1,423,000	1,433,000
TRANSFERS IN				
15.390.3911 TRANSFER FROM GENERAL FUND	790,000	0	0	989,000
TOTAL TRANSFERS IN	790,000	0	0	989,000
NET CHANGE IN FUND BALANCE	(7,182)	(840,000)	(958,877)	434

GARBAGE FUND - REVENUES

	FY15 ACTUAL	FY15 BUDGET	FY16 BUDGET	FY17 BUDGET
REVENUES				
TAXES:				
15.310.3111 PROPERTY TAX LEVY	314,743	315,000	196,573	176,859
TOTAL TAXES	314,743	315,000	196,573	176,859
CHARGES FOR SERVICES:				
15.360.3645 COMPOST FEES	8,936	7,500	7,500	7,500
15.360.3647 RECYCLING FEE	237,243	260,000	260,000	260,000
TOTAL CHARGES FOR SERVICES	246,178	267,500	267,500	267,500
INTEREST INCOME:				
15.370.3732 INTEREST INCOME	49	500	50	75
TOTAL INTEREST INCOME	49	500	50	75
TOTALS: GARBAGE FUND	560,971	583,000	464,123	444,434

GARBAGE - EXPENSES

	FY15 ACTUAL	FY15 BUDGET	FY16 BUDGET	FY17 BUDGET
EXPENSES				
CONTRACTUAL SERVICES:				
15.447.4621 GARBAGE DISPOSAL	1,065,055	1,120,000	1,120,000	1,120,000
15.447.4622 YARD WASTE DISPOSAL	44,606	48,000	48,000	48,000
15.447.4625 RECYCLING FEE	248,492	255,000	255,000	265,000
TOTAL CONTRACTUAL SERVICES	1,358,152	1,423,000	1,423,000	1,433,000
TOTALS: GARBAGE FUND	1,358,152	1,423,000	1,423,000	1,433,000

IMRF FUND - SUMMARY

The Illinois Municipal Retirement Fund (IMRF) employer contributions are accounted for in the Village of Frankfort's IMRF Fund. If a Village employee works 1,000 hours or more during a year, Frankfort must enroll the employee in IMRF, a public employee retirement system. Employees contribute 4.5 percent of their salary to IMRF, per the Illinois Pension Code. The Village contribution rate varies each year and is based on actuarial studies. The Village's contribution rate for 2016 is 13.09%. IMRF does not receive money from the State of Illinois and is not connected to the five major pension plans in the state's retirement system (e.g., for teachers, judges, etc.).

As seen below, contributions for water and sewer employees are not included in the Village's IMRF Fund because they are paid out of the water and sewer operating budget instead. In addition, the Police Department employer contributions only account for civilian administrative personnel. Sworn police personnel are not in IMRF because they participate in the Frankfort Police Pension Fund.

	FY15 ACTUAL	FY15 BUDGET	FY16 BUDGET	FY17 BUDGET
REVENUES	215,203	215,050	215,025	215,050
EXPENSES	292,060	313,000	322,390	328,818
TRANSFERS IN				
16.390.3911 TRANSFER FROM GENERAL FUND	80,000	0	0	114,000
TOTAL TRANSFERS IN	80,000	0	0	114,000
NET CHANGE IN FUND BALANCE	3,143	(97,950)	(107,365)	232

IMRF FUND - REVENUES

REVENUES

		FY15 ACTUAL	FY15 BUDGET	FY16 BUDGET	FY17 BUDGET
16.310.3111	TAXES: PROPERTY TAX LEVY	215,182	215,000	215,000	215,000
	TOTAL TAXES	215,182	215,000	215,000	215,000
16.370.3732	INTEREST INCOME: INTEREST INCOME	22	50	25	50
	TOTAL INTEREST INCOME	22	50	25	50
	<u>TOTALS: I.M.R.F. FUND</u>	215,203	215,050	215,025	215,050

IMRF FUND - EXPENSES

EXPENSES

		FY15 ACTUAL	FY15 BUDGET	FY16 BUDGET	FY17 BUDGET
16.411.4111	OFFICE OF THE MAYOR	5,278	6,000	6,180	6,180
16.412.4111	OFFICE OF THE ADMINISTRATOR	46,152	47,000	48,410	48,410
16.413.4111	DEPARTMENT OF FINANCE	15,709	16,000	16,480	22,908
16.421.4111	LAW ENFORCEMENT	44,458	47,000	48,410	48,410
16.441.4111	PUBLIC WORKS	128,181	135,000	139,050	139,050
16.442.4111	BUILDING DEPT.	34,818	34,000	35,020	35,020
16.461.4111	COMMUNITY DEVELOPMENT	17,464	28,000	28,840	28,840
	<u>TOTALS: I.M.R.F. FUND</u>	292,060	313,000	322,390	328,818

SOCIAL SECURITY FUND - SUMMARY

The Village of Frankfort pays for social security and medicare taxes through the Social Security Fund. In 2016, the social security tax rate for employers was 6.2% on earnings up to \$118,500 and the medicare rate for employers was 1.45% on all earnings. Employees also pay these same percentages for their portion of social security and medicare taxes.

As seen below, contributions for water and sewer employees are not included in the Village's Social Security Fund because they are paid out of the water and sewer operating budget instead.

	FY15 ACTUAL	FY15 BUDGET	FY16 BUDGET	FY17 BUDGET
REVENUES	199,948	200,050	200,025	200,040
EXPENSES	370,655	397,100	410,258	426,838
TRANSFER IN				
17.390.3911 TRANSFER FROM GENERAL FUND	170,000	0	0	227,000
TOTAL TRANSFERS IN	170,000	0	0	227,000
NET CHANGE IN FUND BALANCE	(707)	(197,050)	(210,233)	202

SOCIAL SECURITY - REVENUES**REVENUES**

		FY15 ACTUAL	FY15 BUDGET	FY16 BUDGET	FY17 BUDGET
17.310.3111	TAXES: PROPERTY TAX LEVY	199,926	200,000	200,000	200,000
	TOTAL TAXES	199,926	200,000	200,000	200,000
17.370.3732	INTEREST INCOME: INTEREST INCOME	22	50	25	40
	TOTAL INTEREST INCOME	22	50	25	40
	<u>TOTALS: SOCIAL SECURITY FUND</u>	199,948	200,050	200,025	200,040

SOCIAL SECURITY - EXPENSES**EXPENSES**

		FY15 ACTUAL	FY15 BUDGET	FY16 BUDGET	FY17 BUDGET
17.411.4121	OFFICE OF THE MAYOR	3,271	3,500	3,605	3,713
17.412.4121	OFFICE OF THE ADMINISTRATOR	27,640	28,000	28,840	29,705
17.413.4121	DEPARTMENT OF FINANCE	8,976	8,500	10,000	14,573
17.421.4121	LAW ENFORCEMENT	219,498	232,000	238,960	246,129
17.422.4121	POLICE/FIRE COMMISSION	62	100	103	106
17.441.4121	PUBLIC WORKS	78,269	86,000	88,580	91,237
17.442.4121	BUILDING DEPT.	22,254	23,000	23,690	24,401
17.461.4121	COMMUNITY DEVELOPMENT	10,686	16,000	16,480	16,974
	<u>TOTALS: SOCIAL SECURITY FUND</u>	370,655	397,100	410,258	426,838

GENERAL CAPITAL DEVELOPMENT FUND - SUMMARY

The Capital Development Fund is used to pay for capital assets, which include land, buildings, equipment, roads, bridges, sidewalks and other infrastructure. For financial reporting purposes, an item must be \$5,000 or above to be considered a capital asset and have a useful life of at least two years.

The Capital Development Fund receives revenues from end-of-year transfers from the corporate operations of the Village, development/transportation impact fees and grants. Transfers from other funds tend to be the largest source of revenue. These transfers have allowed Frankfort to create a five-year general capital plan that uses cash rather than borrowing to pay for capital items.

	FY15 ACTUAL	FY15 BUDGET	FY16 BUDGET	FY17 BUDGET
REVENUES	803,434	172,600	198,344	219,006
EXPENSES	5,302,104	5,180,000	4,904,000	3,384,100
TRANSFERS IN				
31.390.3911 TRANSFER FROM GENERAL FUND	240,000	0	0	226,000
31.390.3912 TRANSFER FROM POLICE FUND	1,081,983	0	0	396,000
31.390.3913 TRANSFER FROM PUBLIC WORKS	210,000	0	0	112,000
TOTAL TRANSFERS IN	1,531,983	0	0	734,000
TRANSFERS OUT				
31.477.5412 TRANSFER TO CIVIL DEFENSE	0	25,000	22,000	0
31.477.5414 TRANSFER TO VEHICLE TAX	0	75,000	0	0
31.477.5417 TRANSFER TO POLICE PENSION	0	100,000	0	0
TOTAL TRANSFERS OUT	0	200,000	22,000	0
NET CHANGE IN FUND BALANCE	(2,966,687)	(5,207,400)	(4,727,656)	(2,431,094)

GENERAL CAPITAL DEVELOPMENT FUND - REVENUES

FY15 ACTUAL	FY15 BUDGET	FY16 BUDGET	FY17 BUDGET
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REVENUES

TAXES:					
31.310.3111	PROPERTY TAX LEVY SSA	11,745	11,000	11,744	11,406
	TOTAL TAXES	11,745	11,000	11,744	11,406
INTERGOVERNMENTAL REVENUES:					
31.340.3425	GRANTS	0	0	0	0
	TOTAL INTERGOVERNMENTAL REVENUES	0	0	0	0
CHARGES FOR SERVICES:					
31.360.3653	DEVELOPMENT CONTRIBUTION FEE	118,884	100,000	95,000	120,000
31.360.3654	RECREATIONAL FEE	8	0	0	0
31.360.3658	TRANSPORTATION FEE	53,770	25,000	45,000	50,000
31.360.3659	INFRASTRUCTURE FEE	271,600	0	0	0
	TOTAL CHARGES FOR SERVICES	444,263	125,000	140,000	170,000
INTEREST INCOME:					
31.370.3732	INTEREST INCOME	57,142	10,000	20,000	10,000
	TOTAL INTEREST INCOME	57,142	10,000	20,000	10,000
MISCELLANEOUS:					
31.380.3817	REIMBURSEMENTS	250,466	0	0	6,000
31.380.3819	PROPERTY RENT	21,600	21,600	21,600	21,600
31.380.3898	MISCELLANEOUS	18,219	5,000	5,000	0
	TOTAL MISCELLANEOUS	290,284	26,600	26,600	27,600
<u>TOTALS: CAPITAL DEVELOPMENT FUND</u>		<u>803,434</u>	<u>172,600</u>	<u>198,344</u>	<u>219,006</u>

GENERAL CAPITAL DEVELOPMENT FUND - EXPENSES

FY15 ACTUAL	FY15 BUDGET	FY16 BUDGET	FY17 BUDGET
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EXPENSES

Street Maintenance

Accounts Payable - Rt. 30

185,000

0

Misc.

15,000

15,000

31.477.4233 R&M - STREETS

82,525

175,000

200,000

15,000

31.477.4361 CONTRACTUAL SERVICES

21,795

10,000

25,000

10,000

31.477.5111 LAND

1,007,837

350,000

250,000

250,000

Buildings

VH expansion

1,500,000

20,000

31.477.5121 BUILDING

2,344,107

2,500,000

1,500,000

20,000

Building Maintenance

PD Parking Lot

75,000

75,000

PD Building Improvements

0

26,000

Salt Dome roof

35,000

40,000

Public works stone bins

25,000

20,000

Misc.

30,000

0

31.477.5122 BUILDING-MAINTENANCE

6,605

0

165,000

161,000

Equipment

Police

Vehicles/Equip

138,000

108,000

Mobile and portable radios

0

48,100

Body cameras

0

65,000

Speed sign

13,000

0

31.421.5131 EQUIPMENT-POLICE

221,100

Public Works

Pickup Truck replacement

60,000

45,000

Dump Truck replacement

130,000

150,000

Manlift - Vh

30,000

0

Trac excavator

75,000

0

Skidsteer Trailer

0

10,000

Skidsteer Attachments

0

20,000

Asphalt Hotbox

0

35,000

Misc.

29,000

0

31.441.5131 EQUIPMENT-PUBLIC WORKS

260,000

31.477.5131 EQUIPMENT

459,186

480,000

475,000

0

Office Equipment

Police

Copier

6,000

0

Servers/Equipment/IT

0

35,000

31.421.5152 OFFICE EQUIPMENT-POLICE

6,000

35,000

		FY15 ACTUAL	FY15 BUDGET	FY16 BUDGET	FY17 BUDGET
	<i>Development Services</i>				
	<i>Voicemail Server/Software replacement</i>			0	35,000
	<i>Network Update/Back-up</i>			0	60,000
31.461.5152	OFFICE EQUIPMENT-DEVELOPMENT SVCS			0	95,000
31.477.5152	OFFICE EQUIPMENT	0	170,000	0	0
31.477.5171	STREET LIGHTS	24,650	0	25,000	25,000
	<i>Steger Road</i>				400,000
	<i>Other</i>				152,000
31.477.5172	STREETS - NEW	133,102	25,000	150,000	552,000
	<i>Sidewalks</i>				
	<i>Sidewalk replacement</i>			100,000	50,000
	<i>New Sidewalks</i>			60,000	5,000
31.477.5174	SIDEWALKS	115,234	50,000	160,000	55,000
31.477.5176	STORMWATER MANAGEMENT	30,697	50,000	25,000	50,000
31.477.5181	ASH TREE PROGRAM	238,780	150,000	350,000	525,000
	<i>Open Space Improvements</i>				
	<i>Jackson Creek</i>			30,000	15,000
	<i>Misc</i>			25,000	10,000
31.477.5261	OPEN SPACE IMPROVEMENTS	29,245	0	55,000	25,000
	<i>Bike Paths</i>				
	<i>Pfieffer Road Trail</i>			200,000	200,000
	<i>Misc</i>			25,000	25,000
31.477.5262	BIKE PATHS	46,481	100,000	225,000	225,000
	<i>Low Interest Loans/Incentives</i>				
	<i>Phillips Chevy tax</i>			175,000	0
	<i>Currie Motors Tax</i>			175,000	185,000
	<i>Misc.</i>			250,000	100,000
31.477.5265	LOW INT LOANS/INCENTIVES	588,891	645,000	600,000	285,000
	<i>Grants</i>				
	<i>Misc</i>			25,000	20,000
	<i>T3IP</i>			50,000	50,000
31.477.5266	RETAIL/INDUSTRIAL GRANTS	27,866	75,000	75,000	70,000
	<i>Community Enhancement</i>				
	<i>Kansas Street Seating</i>			85,000	10,000
	<i>Nebraska Street Lot</i>			350,000	350,000
	<i>Outdoor equip</i>			8,000	20,000
	<i>Downtown Landscaping</i>			50,000	25,000
	<i>Historic/Breidert Green</i>			50,000	25,000
	<i>Historic district demolition</i>			25,000	25,000
	<i>Misc.</i>			0	50,000
31.477.5268	COMMUNITY ENHANCEMENTS	145,104	300,000	568,000	505,000
31.477.5359	EMERGENCY/CONTINGENCY	0	100,000	50,000	0
	<u>TOTALS: CAPITAL DEVELOPMENT</u>	5,302,104	5,180,000	4,904,000	3,384,100

MOTOR FUEL TAX FUND - SUMMARY

The Motor Fuel Tax (MFT) Fund holds revenues from Frankfort's share of state taxes on gasoline and diesel sales. Motor fuel taxes are generated by a flat rate of cents per gallon: 19.0 for gasoline and 21.5 for diesel fuel. The State of Illinois distributes revenues to governmental entities on a per capita basis. The expenditure of MFT funds requires the approval and supervision of the Illinois Department of Transportation. Motor fuel tax revenue is restricted for street maintenance only. The Village also must adopt a resolution to appropriate MFT funds each time Frankfort wishes to use these funds for a road project.

	FY15 ACTUAL	FY15 BUDGET	FY16 BUDGET	FY17 BUDGET
REVENUES	552,023	460,500	543,700	601,264
EXPENSES	793,869	750,000	1,225,000	1,977,627
NET CHANGE IN FUND BALANCE	(241,846)	(289,500)	(681,300)	(1,376,363)

MOTOR FUEL TAX FUND - REVENUES

REVENUES

		FY15 ACTUAL	FY15 BUDGET	FY16 BUDGET	FY17 BUDGET
	INTERGOVERNMENTAL REVENUES:				
23.340.3423	MOTOR FUEL TAX	468,251	460,000	460,000	460,554
23.340.3425	REIMBURSEMENTS	83,554	0	83,500	140,110
	TOTAL INTERGOVERNMENTAL REVENUES	551,804	460,000	543,500	600,664
	INTEREST INCOME:				
23.370.3732	INTEREST INCOME	219	500	200	600
	TOTAL INTEREST INCOME	219	500	200	600
	<u>TOTALS: MOTOR FUEL TAX FUND</u>	<u>552,023</u>	<u>460,500</u>	<u>543,700</u>	<u>601,264</u>

MOTOR FUEL TAX FUND - EXPENSES

EXPENSES

		FY15 ACTUAL	FY15 BUDGET	FY16 BUDGET	FY17 BUDGET
23.486.4233	STREET MAINTENANCE	687,427	500,000	700,000	550,000
	PROFESSIONAL SERVICES:				
	<i>St. Francis Road - Robinson Engineering</i>				
	<i>Phase II Engineering</i>				9,000
	<i>St. Francis Road bridge - Strand</i>				
	<i>Phase II Engineering</i>				66,137
	<i>Steger Road - Burns & McDonnell</i>				
	<i>Phase III Engineering</i>				92,490
	<i>Sauk Trail - Burns & McDonnell</i>				
	<i>Phase II Engineering</i>				100,000
	<i>45 and Steger signal - Robinson Engineering</i>				
	<i>Phase I Engineering</i>				110,000
	<i>Harlem Avenue -</i>				
	<i>Phase I Engineering</i>				125,000
23.486.4351	ENGINEER FEES	106,442	250,000	525,000	502,627
	CAPITAL IMPROVEMENTS:				
	<i>Sauk Trail land acq.</i>				25,000
	<i>Steger Road</i>				900,000
23.486.5172	STREET MAINT. PROJECT	0	0	0	925,000
	<u>TOTALS: MOTOR FUEL TAX FUND</u>	<u>793,869</u>	<u>750,000</u>	<u>1,225,000</u>	<u>1,977,627</u>

POLICE PENSION FUND - SUMMARY

The Frankfort Police Pension Fund accounts for the benefit payments and administrative expenses of the pension plan for sworn police personnel. The Frankfort Police Pension Fund is a trust fund, which means the resources must be held in trust for members and beneficiaries and cannot be used to pay for other Village programs. Police officers must contribute 9.91% of their base salary to the pension fund, according to the Illinois Pension Code. Other resources of the fund include investment income and employer contributions that are based on an annual actuarial valuation. The Village's employer contribution comes from the yearly police pension property tax levy. The Frankfort Police Pension Fund was established in 1991 by statute after the Village's population reached 5,000.

	FY15 ACTUAL	FY15 BUDGET	FY16 BUDGET	FY17 BUDGET
ADDITIONS	1,712,086	1,266,000	1,323,060	1,402,667
DEDUCTIONS	591,917	577,500	697,000	730,604
CHANGE IN NET POSITION	1,120,169	688,500	626,060	672,063

POLICE PENSION FUND - ADDITIONS

	FY15 ACTUAL	FY15 BUDGET	FY16 BUDGET	FY17 BUDGET
ADDITIONS				
PROPERTY TAX LEVY	774,820	776,000	833,060	892,667
INVESTMENT INCOME	708,580	250,000	250,000	250,000
POLICE OFFICER CONTRIBUTIONS	228,686	240,000	240,000	260,000
TOTALS: POLICE PENSION FUND	1,712,086	1,266,000	1,323,060	1,402,667

POLICE PENSION FUND - DEDUCTIONS

	FY15 ACTUAL	FY15 BUDGET	FY16 BUDGET	FY17 BUDGET
DEDUCTIONS				
LAW ENFORCEMENT (PENSION)				
OFFICER PENSION		362,000	420,000	449,604
DISABILITY PENSION		115,000	150,000	150,000
REFUND OF CONTRIBUTIONS		50,000	50,000	50,000
PHYSICAL EXAMINATIONS		5,000	5,000	2,500
ATTORNEY FEES		10,000	10,000	10,000
ACCOUNTING SERVICES		0	15,000	20,000
AUDITOR/ACTUARY FEES		2,500	2,500	4,000
TRUST DEPARTMENT FEES		20,000	30,000	30,000
DUES		2,500	3,000	3,000
EDUCATIONAL TRAINING		5,000	5,000	5,000
FIDUCIARY INSURANCE		5,000	5,000	5,000
OFFICE SUPPLIES		500	500	500
MISCELLANEOUS		0	1,000	1,000
TOTALS: POLICE PENSION FUND	591,917	577,500	697,000	730,604

SEWER & WATER FUND - SUMMARY

The Sewer & Water Operating and Maintenance Fund contains the revenue needed to operate the sewer and water departments. Almost all of the revenue comes from sewer and water receipts. The revenue is used to pay for operating expenses and debt service. Additional revenue is transferred to the Sewer & Water Extension Fund (Capital Fund) to pay for capital projects with cash.

Sewer & Water Department funds are considered to be a part of an enterprise fund, rather than a part of the governmental funds. An enterprise fund relies on user fees and charges to pay for expenses, much like a business.

Frankfort operates its own water and sewer system, which includes wastewater treatment plants, wells, water towers and iron removal facilities. The utility department serves approximately 11,000 customers in Frankfort and Frankfort Square, as well as portions of Tinley Park and unincorporated Cook County. The Sewer and Water Operating and Maintenance Fund accounts for the day-to-day expenses in the utility department.

The sewer department employees currently operate and maintain three wastewater treatment plants: the North Plant, the Regional Plant and the West Plant. Operational duties include sampling, monitoring and maintaining all functions of these facilities to meet and exceed all Illinois Environmental Protection Agency (IEPA) regulatory requirements. In the future, these three plants will be consolidated into one plant - the Regional Plant.

The water department field employees are responsible for reading customers' water meters, shutting off the water on delinquent accounts, taking routine samples of water for IEPA testing, fixing water main breaks, making sure the hydrants are maintained and functional, being available 24/7 to resolve customers' water concerns and issues, checking wells, and maintaining water and sewer lines.

The water department office clerks must send approximately 11,000 utility bills per month, answer customers' bill and water usage questions, schedule appointments between customers and field employees to address customer concerns, process utility bill payments, apply penalties to delinquent accounts and manage the water shutoff process with employees in the field.

	FY15 ACTUAL	FY15 BUDGET	FY16 BUDGET	FY17 BUDGET
REVENUES	7,239,730	7,969,812	8,059,850	8,483,544
EXPENSES				
SEWER	2,953,788	2,933,100	3,263,700	3,065,400
WATER	2,292,384	3,259,400	2,906,600	3,180,385
DEPRECIATION	2,496,748	0	0	0
TOTAL EXPENSES	7,742,920	6,192,500	6,170,300	6,245,785
TRANSFER IN				
62.390.3968 TRANSFER FROM S&W CAPITAL FUND	8,186,182	0	0	0
TOTAL TRANSFERS IN	8,186,182	0	0	0
TRANSFER OUT				
62.493.5441 TRANSFER TO DEBT SERVICE	690,375	0	0	0
62.493.5468 TRANSFER TO S&W CAPITAL FUND	1,600,000	0	0	2,000,000
TOTAL TRANSFERS OUT	2,290,375	0	0	2,000,000
CHANGE IN NET POSITION	5,392,616	1,777,312	1,889,550	237,759

SEWER AND WATER FUND - REVENUES

REVENUES

		FY15 ACTUAL	FY15 BUDGET	FY16 BUDGET	FY17 BUDGET
	PERMITS:				
62.330.3312	WELL PERMITS	45	1,000	0	0
	TOTAL PERMITS	45	1,000	0	0
	CHARGES FOR SERVICES:				
62.360.3661	SEWER RECEIPTS	3,920,252	4,407,452	4,356,250	4,563,291
62.360.3662	WATER RECEIPTS	3,256,362	3,503,360	3,640,000	3,856,753
62.360.3669	WATER METERS	41,844	46,000	44,000	45,000
	TOTAL CHARGES FOR SERVICES	7,218,457	7,956,812	8,040,250	8,465,044
	INTEREST INCOME:				
62.370.3732	INTEREST INCOME	728	1,000	600	1,500
	TOTAL INTEREST INCOME	728	1,000	600	1,500
	MISCELLANEOUS:				
62.380.3831	SALE OF EQUIPMENT	0	0	0	0
62.380.3897	CONVENIENCE FEE	7,288	6,000	7,000	7,000
62.380.3899	MISCELLANEOUS	13,212	5,000	12,000	10,000
	TOTAL MISCELLANEOUS	20,500	11,000	19,000	17,000
	<u>TOTALS: S&W OPERATIONS FUND</u>	<u>7,239,730</u>	<u>7,969,812</u>	<u>8,059,850</u>	<u>8,483,544</u>

SEWER AND WATER FUND - EXPENSES

FY15 ACTUAL	FY15 BUDGET	FY16 BUDGET	FY17 BUDGET
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EXPENSES

SEWER

PERSONNEL:

62.491.4011	SALARIES - FULL TIME	695,100	695,000	645,000	680,000
62.491.4021	SALARIES - OVER TIME	44,137	30,000	35,000	50,000
62.491.4031	SALARIES - PART TIME	21,944	15,000	30,000	37,000
62.491.4111	I. M. R. F.	96,936	100,000	114,000	100,000
62.491.4121	SOCIAL SECURITY	56,800	56,000	68,000	71,400
62.491.4131	GROUP HEALTH INSURANCE	124,268	115,000	156,000	145,000
62.491.4133	ICMA EMPLOYER CONTRIBUTION	10,000	10,000	11,500	11,500
62.491.4134	HEALTH MAINTENANCE	0	500	500	500
62.491.4136	SELF-INSURANCE REIMBURSEMENT	36,085	35,000	37,000	40,000
62.491.4141	WORKERS' COMPENSATION	6,306	7,000	8,100	9,000
62.491.4151	UNEMPLOYMENT COMPENSATION	1,536	10,000	6,000	6,500
TOTAL PERSONNEL		1,093,112	1,073,500	1,111,100	1,150,900

REPAIRS AND MAINTENANCE:

62.491.4211	R&M - SITE IMPROVEMENT	28,515	25,000	65,000	30,000
62.491.4228	R&M - LINES/LIFT STATION	0	0	0	100,000
62.491.4229	R&M - TREATMENT PLANT	0	0	0	150,000
62.491.4241	R&M - OFFICE EQUIPMENT	1,762	2,000	7,500	2,500
62.491.4243	R&M - VEHICLES	0	0	0	25,000
62.491.4251	R&M - UNIFORMS	5,732	5,000	7,500	7,500
TOTAL REPAIRS AND MAINTENANCE		36,009	32,000	80,000	315,000

PROFESSIONAL SERVICES:

62.491.4321	ATTORNEY FEES	38,229	25,000	50,000	50,000
62.491.4324	NPDES FEE	47,500	50,000	65,000	75,000
62.491.4328	MASTER PLANNING	0	0	0	5,000
62.491.4331	AUDITOR FEES	6,550	9,000	10,000	10,000
62.491.4351	ENGINEER FEES	73,674	50,000	25,000	50,000
62.491.4371	ADMIN/BANKING FEES	9,510	5,000	15,000	20,000
TOTAL PROFESSIONAL SERVICES		175,462	139,000	165,000	210,000

COMMUNICATION:

62.491.4431	PUBLISHING	0	0	0	10,000
62.491.4433	POSTAGE	24,815	35,000	35,000	35,000
62.491.4441	TELEPHONE	4,783	4,500	4,500	5,500
TOTAL COMMUNICATION		29,599	39,500	39,500	50,500

PROFESSIONAL DEVELOPMENT:

62.491.4511	DUES	5,000	6,000	10,000	10,000
62.491.4521	CONVENTION EXPENSE	102	1,500	2,000	0
62.491.4541	MEETING EXPENSE	2,616	1,500	2,500	5,000
62.491.4551	EDUCATIONAL TRAINING	1,922	10,000	20,000	15,000
TOTAL PROFESSIONAL DEVELOPMENT		9,640	19,000	34,500	30,000

CONTRACTUAL SERVICES:

62.491.4611	ELECTRICITY	382,154	500,000	400,000	425,000
62.491.4612	HEAT	17,087	18,000	20,000	20,000
62.491.4613	SEWER & WATER	94	100	100	0

		FY15 ACTUAL	FY15 BUDGET	FY16 BUDGET	FY17 BUDGET
62.491.4641	SAMPLE TESTING	36,131	35,000	40,000	50,000
62.491.4642	SLUDGE REMOVAL	283,301	300,000	500,000	400,000
62.491.4643	FLOW MONITORING	2,281	20,000	20,000	0
62.491.4651	SWARM INSURANCE	58,163	61,000	71,000	40,000
62.491.4661	LEASE RENTAL	0	2,000	2,000	2,000
62.491.4662	J.U.L.I.E. FEE	5,143	3,000	6,000	7,500
62.491.4663	PROPERTY LEASE	237	500	500	500
62.491.4664	OFFICE SPACE MAINT.	10,000	10,000	15,000	20,000
	TOTAL CONTRACTUAL SERVICES	794,590	949,600	1,074,600	965,000
	GENERAL SUPPLIES:				
62.491.4711	CHEMICALS	121,788	95,000	125,000	120,000
62.491.4712	LABORATORY SUPPLIES	32,348	15,000	30,000	35,000
62.491.4731	GASOLINE/OIL	31,689	40,000	40,000	40,000
62.491.4751	OFFICE SUPPLIES	10,879	7,000	7,000	10,000
62.491.4752	COMPUTER SOFTWARE	2,805	3,000	3,000	3,000
62.491.4753	SOFTWARE SUPPORT	10,724	10,000	16,000	20,000
62.491.4761	OPERATING SUPPLIES	21,426	15,000	20,000	15,000
62.491.4762	SAFETY SUPPLIES	7,032	4,000	6,000	6,000
62.491.4772	OFFICE EQUIPMENT	4,305	3,500	10,000	20,000
62.491.4791	EQUIPMENT & ACCESSORIES	3,351	7,000	7,000	75,000
	TOTAL GENERAL SUPPLIES	246,348	199,500	264,000	344,000
	GENERAL REPAIRS:				
62.491.4821	REPAIRS - TREATMENT PLANT	391,563	250,000	375,000	0
62.491.4823	REPAIRS - LINES	122,600	150,000	50,000	0
62.491.4841	REPAIRS - VEHICLES	18,998	20,000	20,000	0
	TOTAL GENERAL REPAIRS	533,162	420,000	445,000	0
	CAPITAL IMPROVEMENTS:				
62.491.5131	EQUIPMENT	35,866	60,000	50,000	0
	TOTAL CAPITAL IMPROVEMENTS	35,866	60,000	50,000	0
	OTHER:				
62.491.5359	CONTINGENCY	0	1,000	0	0
	TOTAL OTHER:	0	1,000	0	0
	<u>TOTALS: SEWER</u>	<u>2,953,788</u>	<u>2,933,100</u>	<u>3,263,700</u>	<u>3,065,400</u>
	WATER				
	PERSONNEL:				
62.492.4011	SALARIES - FULL TIME	624,030	675,000	765,000	900,000
62.492.4021	SALARIES - OVER TIME	72,752	60,000	75,000	75,000
62.492.4031	SALARIES - PART TIME	20,776	20,000	30,000	45,000
62.492.4111	I. M. R. F.	90,697	100,000	90,000	100,000
62.492.4121	SOCIAL SECURITY	53,485	65,000	52,000	65,000
62.492.4131	GROUP HEALTH INSURANCE	115,414	115,000	122,000	163,570
62.492.4133	ICMA EMPLOYER CONTRIBUTION	11,000	12,000	12,000	15,000
62.492.4134	HEALTH MAINTENANCE	0	500	500	500
62.492.4136	SELF-INSURANCE REIMBURSEMENT	35,868	35,000	37,000	45,000
62.492.4141	WORKERS' COMPENSATION	6,433	7,000	8,100	11,500
62.492.4151	UNEMPLOYMENT COMPENSATION	8,110	5,000	8,100	9,315
	TOTAL PERSONNEL	1,038,565	1,094,500	1,199,700	1,429,885

		FY15 ACTUAL	FY15 BUDGET	FY16 BUDGET	FY17 BUDGET
	REPAIRS AND MAINTENANCE:				
62.492.4211	R&M - BUILDINGS	48,910	40,000	65,000	65,000
62.492.4241	R&M - OFFICE EQUIPMENT	2,517	2,500	7,500	7,500
62.492.4243	R&M - VEHICLES	0	0	0	25,000
62.492.4251	R&M - UNIFORMS	5,664	8,000	7,500	7,500
62.492.4261	R&M - WATER LINES	3,327	5,000	5,000	350,000
62.492.4262	R&M - WELLS	0	0	0	200,000
62.492.4271	R&M - WATER TOWER	469	20,000	20,000	0
	TOTAL REPAIRS AND MAINTENANCE	60,887	75,500	105,000	655,000
	PROFESSIONAL SERVICES:				
62.492.4321	ATTORNEY FEES	3,825	10,000	10,000	10,000
62.492.4331	AUDITOR FEES	6,550	9,000	10,000	10,000
62.492.4351	ENGINEER FEES	9,677	10,000	10,000	25,000
62.492.4371	ADMIN/BANKING FEES	9,611	6,000	15,000	20,000
62.492.4381	WATER STUDY/ADMIN SERVICES	13,677	30,000	10,000	10,000
	TOTAL PROFESSIONAL SERVICES	43,340	65,000	55,000	75,000
	COMMUNICATION:				
62.492.4431	PUBLISHING	0	0	0	1,000
62.492.4433	POSTAGE	25,775	35,000	35,000	35,000
62.492.4441	TELEPHONE	3,774	4,000	5,000	5,000
	TOTAL COMMUNICATION	29,549	39,000	40,000	41,000
	PROFESSIONAL DEVELOPMENT:				
62.492.4511	DUES	6,672	4,000	10,000	8,000
62.492.4521	CONVENTION EXPENSE	1,227	3,500	3,500	0
62.492.4541	MEETING EXPENSE	2,486	2,500	3,000	4,000
62.492.4551	EDUCATIONAL TRAINING	4,857	8,000	15,000	21,000
	TOTAL PROFESSIONAL DEVELOPMENT	15,242	18,000	31,500	33,000
	CONTRACTUAL SERVICES:				
62.492.4611	ELECTRICITY	203,938	250,000	250,000	250,000
62.492.4612	HEAT	12,135	10,000	10,000	10,000
62.492.4613	SEWER & WATER	94	100	100	0
62.492.4641	SAMPLE TESTING	20,041	15,000	20,000	25,000
62.492.4651	SWARM INSURANCE	59,342	62,000	71,000	53,000
62.492.4661	LEASE RENTAL	308	3,000	3,000	2,500
62.492.4662	J.U.L.I.E. FEE	5,143	3,000	6,000	7,500
62.492.4663	PROPERTY LEASE	1,504	2,500	2,500	2,500
62.492.4664	OFFICE SPACE MAINT.	10,000	10,000	15,000	20,000
	TOTAL CONTRACTUAL SERVICES	312,506	355,600	377,600	370,500
	GENERAL SUPPLIES:				
62.492.4711	CHEMICALS	100,627	135,000	135,000	135,000
62.492.4712	LABORATORY SUPPLIES	4,931	6,800	6,800	10,000
62.492.4731	GASOLINE/OIL	31,532	40,000	40,000	40,000
62.492.4751	OFFICE SUPPLIES	13,432	8,000	15,000	20,000
62.492.4752	COMPUTER SOFTWARE	4,100	5,000	5,000	10,000
62.492.4753	SOFTWARE SUPPORT	11,003	9,000	16,000	16,000
62.492.4761	OPERATING SUPPLIES	36,594	20,000	30,000	40,000
62.492.4762	SAFETY SUPPLIES	6,403	8,000	10,000	10,000
62.492.4772	OFFICE EQUIPMENT	8,607	5,000	15,000	15,000

		FY15 ACTUAL	FY15 BUDGET	FY16 BUDGET	FY17 BUDGET
62.492.4791	EQUIPMENT & ACCESSORIES	6,097	9,000	10,000	75,000
62.492.4792	WATER METERS	0	0	0	200,000
	TOTAL GENERAL SUPPLIES	223,327	245,800	282,800	571,000
	GENERAL REPAIRS:				
62.492.4821	REPAIRS - WATER PLANT	15,685	35,000	35,000	0
62.492.4822	REPAIRS - WELLS	147,364	150,000	150,000	0
62.492.4823	REPAIRS - LINES	73,370	150,000	150,000	0
62.492.4824	RESTORATION-WATER LINES	165,012	125,000	150,000	0
62.492.4841	REPAIRS - VEHICLES	3,336	20,000	25,000	0
	TOTAL GENERAL REPAIRS	404,766	480,000	510,000	0
	CAPITAL IMPROVEMENTS:				
62.492.5131	EQUIPMENT	0	160,000	100,000	0
62.492.5161	WATER METERS	157,782	275,000	200,000	0
62.492.5162	WATER TOWER PAINTING	0	450,000	0	0
	TOTAL CAPITAL IMPROVEMENTS	157,782	885,000	300,000	0
	OTHER:				
62.492.5311	WATER REFUND	6,420	1,000	5,000	5,000
	TOTAL OTHER	6,420	1,000	5,000	5,000
	<u>TOTALS: WATER</u>	<u>2,292,384</u>	<u>3,259,400</u>	<u>2,906,600</u>	<u>3,180,385</u>
	SEWER & WATER				
62.493.5360	DEPRECIATION EXPENSE	2,496,748	0	0	0
	<u>TOTALS: S&W OPERATIONS FUND</u>	<u>7,742,920</u>	<u>6,192,500</u>	<u>6,170,300</u>	<u>6,245,785</u>

SEWER & WATER CAPITAL FUND - SUMMARY

The Sewer & Water Extension Fund is a capital fund that is used to pay for long-term, more costly assets, such as land, buildings, equipment, water towers, wells, water lines and other water or sewer improvements. The fund's main source of revenue is a transfer of water and sewer rate receipts from the Sewer & Water General Fund.

	FY15 ACTUAL	FY15 BUDGET	FY16 BUDGET	FY17 BUDGET
REVENUES	487,622	274,000	330,000	380,000
EXPENSES				
SEWER	181,688	2,970,000	7,220,000	2,005,000
WATER	392,717	6,150,000	3,200,000	2,375,000
TOTAL EXPENSES	574,405	9,120,000	10,420,000	4,380,000
TRANSFERS IN				
68.390.3961 TRANSFER FROM W&S GENERAL	1,600,000	0	0	2,000,000
TOTAL TRANSFERS IN	1,600,000	0	0	2,000,000
TRANSFERS OUT				
68.492.5461 TRANSFER TO WATER & SEWER GENERAL	8,186,182	0	0	0
TOTAL TRANSFERS OUT	8,186,182	0	0	0
CHANGE IN NET POSITION	(6,672,965)	(8,846,000)	(10,090,000)	(2,000,000)

SEWER AND WATER CAPITAL FUND - REVENUES

REVENUES

		FY15 ACTUAL	FY15 BUDGET	FY16 BUDGET	FY17 BUDGET
	CHARGES FOR SERVICES:				
68.360.3652	CAPACITY EXPANSION FEE	19,159	50,000	0	0
68.360.3665	SEWER CENTRAL SERVICE FEE	199,686	100,000	150,000	175,000
68.360.3666	WATER CENTRAL SERVICE FEE	199,686	100,000	150,000	175,000
68.360.3667	INSTALLATION & MAINTENANCE	2,880	0	0	0
	TOTAL CHARGES FOR SERVICES	421,410	250,000	300,000	350,000
	INTEREST INCOME:				
68.370.3732	INTEREST INCOME	58,574	20,000	25,000	25,000
	TOTAL INTEREST INCOME	58,574	20,000	25,000	25,000
	MISCELLANEOUS:				
68.380.3899	MISCELLANEOUS	7,638	4,000	5,000	5,000
	TOTAL MISCELLANEOUS	7,638	4,000	5,000	5,000
	<u>TOTALS: SEWER & WATER CAPITAL FUND</u>	487,622	274,000	330,000	380,000

SEWER AND WATER CAPITAL FUND - EXPENSES

FY15 ACTUAL	FY15 BUDGET	FY16 BUDGET	FY17 BUDGET
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EXPENSES

SEWER

PROFESSIONAL SERVICES:

68.491.4351	ENGINEER FEES-W&SEXT	86,842	140,000	2,200,000	100,000
68.491.4371	ADMIN/PROFESSIONAL SERVICES	0	0	500,000	50,000
68.491.5011	I.E.P.A. LOAN	0	0	0	250,000
	TOTAL PROFESSIONAL SERVICES	86,842	140,000	2,700,000	400,000

CAPITAL IMPROVEMENTS:

68.491.5111	LAND	0	250,000	500,000	250,000
68.491.5121	BUILDING - IMPROVEMENTS	68,178	1,000,000	200,000	350,000

*Equipment**Equipment/Vehicles**125,000**SCADA**30,000*

68.491.5131	EQUIPMENT	0	0	360,000	155,000
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*Sewer System Improvements**Treatment Plants**200,000**Lift Stations**250,000**Sanitary Line Work**400,000*

68.491.5182	SEWER SYSTEM IMPROVEMENTS	26,669	1,580,000	3,460,000	850,000
	TOTAL CAPITAL IMPROVEMENTS	94,846	2,830,000	4,520,000	1,605,000

TOTALS: SEWER

181,688	2,970,000	7,220,000	2,005,000
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WATER

PROFESSIONAL SERVICES:

68.492.4351	ENGINEER FEES	332,581	400,000	100,000	100,000
68.492.5011	I.E.P.A. LOAN	0	100,000	100,000	100,000
	TOTAL PROFESSIONAL SERVICES	332,581	500,000	200,000	200,000

CAPITAL IMPROVEMENTS:

68.492.5111	LAND	0	250,000	500,000	250,000
68.492.5121	BUILDING - IMPROVEMENTS	0	1,000,000	200,000	350,000
68.492.5131	EQUIPMENT	0	0	400,000	125,000
68.492.5162	WATER TOWER	2,361	1,000,000	800,000	800,000
68.492.5163	WATER LINES - TRANSMISSION	45,480	800,000	500,000	500,000
68.492.5164	WELLS/IRON REMOVAL	12,295	2,600,000	600,000	150,000
	TOTAL CAPITAL IMPROVEMENTS	60,136	5,650,000	3,000,000	2,175,000

TOTALS: WATER

392,717	6,150,000	3,200,000	2,375,000
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TOTALS: SEWER & WATER CAPITAL FUND

574,405	9,120,000	10,420,000	4,380,000
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WASTE WATER TREATMENT PLANT CAPITAL FUND - SUMMARY

The Waste Water Treatment Plant Capital Fund was created during FY16 to account for the long-term project which involves the consolidation of the North and West Waste Water Treatment Plants to the Regional Waste Water Treatment Plant. This capital project warrants a separate fund as it is projected to take several years to complete. This fund is considered a sub-fund of the Sewer and Water Capital Project Fund. The fund's source of revenue is loan proceeds from the Illinois Environmental Protection Agency. Only reimbursable costs associated with the project will be included in this fund.

REVENUES

ENGINEERING FIRM	FY17 BUDGET
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REVENUES

69.380.3890	IEPA LOAN PROCEEDS	14,154,640
<u>TOTALS: WASTE WATER TREATMENT PLANT</u>		<u>14,154,640</u>

EXPENSES

EXPENSES

DESIGN ENGINEERING & PROGRAM MANAGEMENT:			
69.491.5511	REGIONAL WWTP PRELIMINARY TREATMENT BUILDING & LAB	BAXTER & WOODMAN	-
69.491.5512	NORTH & WEST PUMPING STATIONS	BAXTER & WOODMAN	-
69.491.5513	REGIONAL POND	ROBINSON ENGINEERING	304,358
69.491.5514	HICKORY CREEK PUMP STATION & FORCE MAIN	STRAND ASSOCIATES	214,644
69.491.5515	UNION DITCH INTERCEPTOR SEWER & FORCE MAIN	ROBINSON ENGINEERING	305,722
69.491.5516	REGIONAL WWTP IMPROVEMENTS	HR GREEN/STRAND ASSOCIATES	1,217,494
69.491.5517	NORTH & WEST ABANDONMENT / NORTH POND	ROBINSON/BAXTER & WOODMAN	100,000
69.491.5518	PROGRAM INITIATION & MANAGEMENT	BURNS & MCDONNELL	450,000
TOTAL DESIGN ENGINEERING & PROGRAM MANAGEMENT			<u>2,592,218</u>
CONSTRUCTION ENGINEERING:			
69.491.5611	REGIONAL WWTP PRELIMINARY TREATMENT BUILDING & LAB	BAXTER & WOODMAN	120,311
69.491.5612	NORTH & WEST PUMPING STATIONS	BAXTER & WOODMAN	232,814
69.491.5613	REGIONAL POND	ROBINSON ENGINEERING	43,839
69.491.5614	HICKORY CREEK PUMP STATION & FORCE MAIN	STRAND ASSOCIATES	6,677
69.491.5615	UNION DITCH INTERCEPTOR SEWER & FORCE MAIN	ROBINSON ENGINEERING	3,950
69.491.5616	REGIONAL WWTP IMPROVEMENTS	HR GREEN/STRAND ASSOCIATES	15,729
69.491.5617	NORTH & WEST ABANDONMENT / NORTH POND	ROBINSON/BAXTER & WOODMAN	-
69.491.5618	PROGRAM MANAGEMENT	BURNS & MCDONNELL	191,700
TOTAL CONSTRUCTION ENGINEERING			<u>615,020</u>
69.491.5710	ADMIN/PROFESSIONAL SERVICES		-
TOTAL OTHER PROFESSIONAL SERVICES			<u>-</u>
CAPITAL IMPROVEMENTS:			
69.491.5911	REGIONAL WWTP PRELIMINARY TREATMENT BUILDING & LAB	BAXTER & WOODMAN	3,490,659
69.491.5912	NORTH & WEST PUMPING STATIONS	BAXTER & WOODMAN	6,754,809
69.491.5913	REGIONAL POND	ROBINSON ENGINEERING	438,385
69.491.5914	HICKORY CREEK PUMP STATION & FORCE MAIN	STRAND ASSOCIATES	66,767
69.491.5915	UNION DITCH INTERCEPTOR SEWER & FORCE MAIN	ROBINSON ENGINEERING	39,495
69.491.5916	REGIONAL WWTP IMPROVEMENTS	HR GREEN/STRAND ASSOCIATES	157,287
69.491.5917	NORTH & WEST ABANDONMENT / NORTH POND	ROBINSON/BAXTER & WOODMAN	-
TOTAL CAPITAL IMPROVEMENTS			<u>10,947,402</u>
<u>TOTALS: WASTE WATER TREATMENT PLANT</u>			<u>14,154,640</u>