

FY 17-18 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 2017/2018 ANNUAL BUDGET

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VILLAGE OF
FRANKFORT
EST • 1855

April 24, 2017

Board of Trustees:

Enclosed is the Village of Frankfort's **2017-2018 Budget**. The budget continues Frankfort's tradition of providing quality service to our growing community at a reasonable cost. The FY 2017-2018 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 \$1,500,000 to the Governmental Capital Development Fund for future capital improvements. The Utility Operating Fund will finish the fiscal year in the black as well, disbursing approximately \$2,400,000 to the Utility Capital fund.

FY 2017-2018 FINANCIAL PLAN AND BUDGET OVERVIEW

General Corporate Fund revenues for FY 2017-2018 have been set conservatively at **\$14,237,024** which is decrease of \$137,818 from a year ago. General Corporate Expenditures have been budgeted at **\$14,144,689**. This results in a budgeted operating surplus of \$92,335.

The FY 2017-2018 Water and Sewer revenues have been estimated at **\$8,281,040**, down \$202,504 from last year's anticipated receipts. The total Water and Sewer operating expenditures in the FY 2017-2018 Budget are **\$6,597,490**. This results in a budgeted operating surplus of 1,683,550.

Frankfort's FY 2017-2018 Budget continues to apply conservative financial management. Staff has held down budgeted costs and they have used reasonable figures for revenues. This effort results in an operating budget wherein revenues exceed expenditures. However, this ongoing effort cannot sustain the ever-increasing capital needs of our community. Our infrastructure capital maintenance is funded with reserves – often supplemented with grant funds. These reserves are used for large capital projects such as road improvements, drinking water quality enhancements, and new walking trails/sidewalks. They also fund smaller capital purchases such as police cars, snow plow trucks, and economic development programs. Looking to the future, it is evident that we cannot sustain the long-term capital needs without new revenue sources or expenditure reductions. Continuing to provide enhanced services to the residents of Frankfort requires our attention to this long term planning effort.

FY 2017-2018 INITIATIVES

Thank you for your input last January regarding new initiatives for FY 2017-2018. 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 our continued efforts related to the TIF District study, planning for

redevelopment of village-owned downtown property, 911 center consolidation, St. Francis Road construction, construction of the Pfeiffer Road bike trail and the continued construction on the utility plant consolidation project which is described below.

During FY 2015-2016 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. When completed, 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 through low interest loans from the Illinois Environmental Protection Agency (IEPA). Construction which began in the summer of 2016 will continue in FY 2017-2018 with approximately \$18 million of costs budgeted this upcoming year.

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, appearing to read "Jim Holland". The signature is fluid and cursive, with the first name "Jim" and last name "Holland" clearly distinguishable.

Jim Holland
Village President

BUDGET SUMMARY

FY 2017-2018

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

GENERAL FUND	14,237,024	(14,144,689)	92,335	0	0	92,335
CAPITAL DEVELOPMENT FUND	228,406	(2,804,662)	(2,576,256)	0	(1,682,979)	(4,259,235)
MOTOR FUEL TAX FUND	965,832	(2,648,811)	(1,682,979)	1,682,979	0	0
TOTAL GOVERNMENTAL FUNDS	15,431,262	(19,598,162)	(4,166,900)	1,682,979	(1,682,979)	(4,166,900)

ENTERPRISE FUNDS:

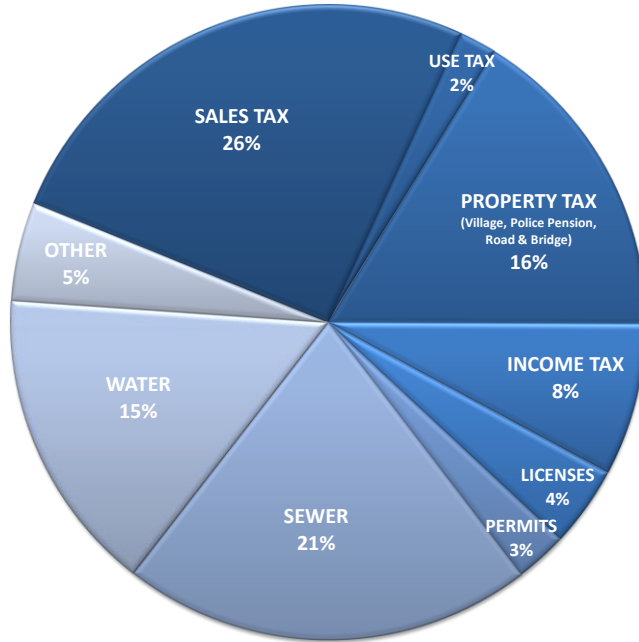
SEWER & WATER OPERATIONS	8,281,040	(6,597,490)	1,683,550	0	0	1,683,550
SEWER & WATER CAPITAL	375,000	(4,050,000)	(3,675,000)	0	0	(3,675,000)
WWTP CAPITAL	17,884,632	(18,084,632)	(200,000)	0	0	(200,000)
TOTAL ENTERPRISE FUND	26,540,672	(28,732,122)	(2,191,450)	0	0	(2,191,450)

FIDUCIARY FUND:

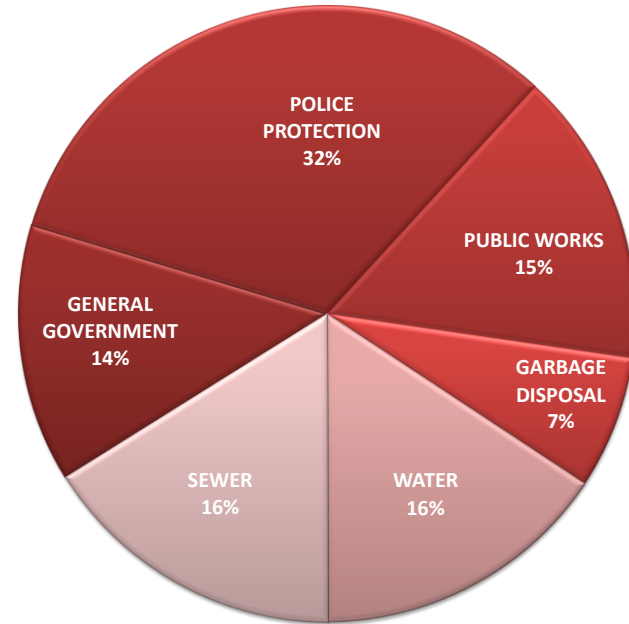
POLICE PENSION FUND	1,480,824	(828,000)	652,824	0	0	652,824
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GOVERNMENTAL AND UTILITY OPERATIONS

REVENUES



EXPENSES



GOVERNMENTAL	
SALES TAX	5,800,000
PROPERTY TAX	3,668,124
INCOME TAX	1,750,000
LICENSES	922,600
PERMITS	600,000
USE TAX	430,000
OTHER	1,066,300
TOTAL GOVERNMENTAL	14,237,024
UTILITY	
SEWER	4,709,558
WATER	3,507,982
OTHER	63,500
TOTAL UTILITY	8,281,040
TOTAL OPERATIONAL REVENUE	22,518,064

GOVERNMENTAL	
POLICE PROTECTION	6,669,839
PUBLIC WORKS	3,216,300
GENERAL GOVERNMENT	2,807,550
GARBAGE DISPOSAL	1,451,000
TOTAL GOVERNMENTAL	14,144,689
UTILITY	
SEWER	3,352,840
WATER	3,244,650
TOTAL UTILITY	6,597,490
TOTAL OPERATIONAL EXPENSE	20,742,179

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 following departments: Office of the Mayor, Office of the Administrator, Finance, Police Protection, Civil Defense, Public Works, Building & Code Enforcement, Garbage Disposal and Development Services. (Note: For the fiscal year 2017-2018 budget, the following funds were incorporated into the General Fund: Fund 11 - Police; Fund 12 - Civil Defense; Fund 13 - Public Works; Fund 14 - Vehicle Tax; Fund 15 - Garbage Disposal; Fund 16 - IMRF; and Fund 17 - Social Security.)

		FY 15-16 ACTUAL	FY 15-16 BUDGET	FY 16-17 BUDGET	FY 17-18 BUDGET
REVENUES		14,668,700	13,755,807	14,374,842	14,237,024
EXPENSES					
DEPT 411	OFFICE OF THE MAYOR	256,259	319,435	303,543	281,450
DEPT 412	OFFICE OF THE ADMINISTRATOR	717,699	786,750	767,015	773,600
DEPT 413	FINANCE DEPARTMENT	257,012	292,380	332,606	357,250
DEPT 421	POLICE DEPARTMENT	5,831,546	6,201,683	6,404,423	6,669,839
DEPT 428	CIVIL DEFENSE	2,636	22,000	37,000	36,500
DEPT 441	PUBLIC WORKS	2,875,493	2,954,630	3,097,637	3,216,300
DEPT 442	BUILDING & CODE ENFORCEMENT	676,344	762,460	774,771	754,600
DEPT 447	GARBAGE DISPOSAL	1,373,179	1,423,000	1,433,000	1,451,000
DEPT 461	DEVELOPMENT SERVICES	313,916	427,470	487,314	604,150
TOTAL EXPENSES		12,304,084	13,189,808	13,637,309	14,144,689
NET CHANGE IN FUND BALANCE BEFORE TRANSFERS		2,364,616	565,999	737,533	92,335
TRANSFERS IN					
01.390.3931 (12)	TRANSFER FROM CAPITAL DEVELOPMENT	2,636	22,000	0	0
TOTAL TRANSFERS IN		2,636	22,000	0	0
TRANSFERS OUT					
01.413.5431	TRANSFER TO CAPITAL DEVELOPMENT	4,650,000	0	734,000	0
TOTAL TRANSFERS OUT		4,650,000	0	734,000	0
NET CHANGE IN FUND BALANCE		(2,282,748)	587,999	3,533	92,335

GENERAL FUND - REVENUES

REVENUES

			FY 15-16 ACTUAL	FY 15-16 BUDGET	FY 16-17 BUDGET	FY 17-18 BUDGET
TAXES:						
01.310.3111	(11,15-17)	PROPERTY TAX LEVY-VILLAGE	1,855,848	1,846,573	1,841,859	1,862,300
01.310.3112	(11)	PROPERTY TAX LEVY-POLICE PENSION	836,569	833,060	892,667	980,824
01.310.3113	(13)	PROPERTY TAX LEVY-ROAD & BRIDGE	844,038	800,000	840,000	825,000
01.310.3115	(11, 13)	SALES TAX	6,075,003	5,649,999	6,000,000	5,800,000
01.310.3116	(3115)	AUTO RENTAL TAX	3,139	0	0	2,000
TOTAL TAXES			9,614,597	9,129,632	9,574,526	9,470,124
LICENSES:						
01.320.3211		AMUSEMENT LICENSE	3,565	1,500	3,000	3,000
01.320.3213		GARAGE SALE LICENSE	600	650	600	600
01.320.3214		CABLE FRANCHISE FEE	308,659	250,000	250,000	275,000
01.320.3215		SBC & CO FRANCHISE FEE	9,736	11,000	9,600	9,600
01.320.3216		CONTRACTOR'S LICENSE	65,025	65,000	65,000	65,000
01.320.3217		BUSINESS LICENSE	12,945	14,000	14,000	13,000
01.320.3218		TELECOMMUNICATION SURCHARGE	511,784	590,000	485,000	485,000
01.320.3219	(11)	LIQUOR LICENSE	68,848	65,000	65,000	70,000
01.320.3221	(11)	SOLICITOR'S LICENSE	200	75	100	100
01.320.3242	(14)	VEHICLE LICENSE	1,378	1,500	1,500	1,300
TOTAL LICENSES			982,740	998,725	893,800	922,600
PERMITS:						
01.330.3309		PLAN REVIEW	69,965	55,000	60,000	60,000
01.330.3310		CONSULTANT REVIEW	34,594	31,000	40,000	40,000
01.330.3311		BUILDING PERMITS	518,793	380,000	500,000	500,000
TOTAL PERMITS			623,352	466,000	600,000	600,000
INTERGOVERNMENTAL REVENUES:						
01.340.3414	(11, 13)	REPLACEMENT TAX	57,438	48,000	53,400	45,000
01.340.3415		STATE USE TAX	410,480	310,000	417,877	430,000
01.340.3416	(11)	INCOME TAX	1,818,863	1,700,000	1,813,764	1,750,000
01.340.3425	(11)	GRANTS	18,646	20,000	20,000	15,000
TOTAL INTERGOVERNMENTAL REV			2,305,427	2,078,000	2,305,041	2,240,000
FINES:						
01.350.3511		CODE VIOLATIONS	1,875	5,000	4,500	4,500
01.350.3521	(11)	COUNTY FINES	139,733	150,000	135,000	100,000
01.350.3522	(11)	PARKING/COMPLIANCE FINES	6,230	7,500	6,500	10,000
01.350.3523	(11)	FALSE ALARMS	4,750	4,500	4,000	4,200
01.350.3524	(11)	TOWING FINE	21,600	25,000	22,000	13,000
01.350.3526	(11)	DRUG FORFEITURES	2,913	10,000	5,000	5,000
01.350.3527	(11)	DUE CAMERA/LAW ENFORCEMENT	17,031	6,000	10,000	10,000
01.350.3528	(11)	VEHICLE FUND	15,505	12,000	13,000	11,000
TOTAL FINES			209,637	220,000	200,000	157,700
CHARGES FOR SERVICES:						
01.360.3611		DEV APPL FEES	2,700	11,000	11,000	12,000
01.360.3612		REVIEW FEES	17,657	28,000	28,000	28,000
01.360.3613		CODE BOOKS, MAPS	0	10	0	0
01.360.3615		INSPECTION FEES	9,338	7,000	7,000	7,000
01.360.3621	(11&13)	TOWER AGREEMENTS	408,420	390,000	350,000	350,000
01.360.3622	(11)	POLICE REPORTS	2,926	4,000	3,500	3,200
01.360.3623	(11)	POLICE PROTECTION	1,820	1,000	1,500	7,000
01.360.3634		MOWING LOTS	55,486	14,000	5,000	25,000
01.360.3645	(15)	COMPOST FEES	7,309	7,500	7,500	7,500
01.360.3647	(15)	RECYCLING FEE	261,345	260,000	260,000	260,000
TOTAL CHARGES FOR SERVICES			767,001	722,510	673,500	699,700

		FY 15-16 ACTUAL	FY 15-16 BUDGET	FY 16-17 BUDGET	FY 17-18 BUDGET
01.370.3732	INTEREST INCOME:				
	(11,13-17) INTEREST INCOME	9,082	1,500	3,075	3,000
	TOTAL INTEREST INCOME	9,082	1,500	3,075	3,000
	MISCELLANEOUS:				
01.380.3814	COUNTRY MARKET	54,604	35,000	41,000	50,000
01.380.3815	DONATIONS	4,785	4,100	5,000	4,500
01.380.3816	FISHING DERBY	206	305	200	200
01.380.3817	O.P.R.T. CELEBRATION	1,925	2,535	2,000	2,000
01.380.3818	FRANKFORT CHAMBER	10,800	10,800	10,800	10,800
01.380.3831	(11&13) SALE OF EQUIPMENT	11,168	22,000	10,000	10,000
01.380.3897	CONVENIENCE FEE	1,502	1,200	1,400	1,400
01.380.3899	(11&13) MISCELLANEOUS	71,874	63,500	54,500	65,000
	TOTAL MISCELLANEOUS	156,864	139,440	124,900	143,900
	<u>TOTALS: GENERAL CORPORATE FUND</u>	<u>14,668,700</u>	<u>13,755,807</u>	<u>14,374,842</u>	<u>14,237,024</u>

OFFICE OF THE MAYOR (DEPT 411) - 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.

		FY 15-16 ACTUAL	FY 15-16 BUDGET	FY 16-17 BUDGET	FY 17-18 BUDGET
EXPENSES					
	PERSONNEL:				
01.411.4041	SALARIES - ELECTED OFFICIALS	44,025	45,150	45,150	45,150
01.411.4111 ⁽¹⁶⁾	I.M.R.F.	4,998	6,180	6,180	6,100
01.411.4121 ⁽¹⁷⁾	SOCIAL SECURITY	3,299	3,605	3,713	3,700
	TOTAL PERSONNEL	52,322	54,935	55,043	54,950
	PROFESSIONAL SERVICES:				
01.411.4321	ATTORNEY FEES	73,117	100,000	100,000	85,000
	TOTAL PROFESSIONAL SERVICES	73,117	100,000	100,000	85,000
	COMMUNICATION:				
01.411.4431	PUBLISHING	32,912	35,000	35,000	35,000
01.411.4441	TELEPHONE	0	500	500	500
	TOTAL COMMUNICATION	32,912	35,500	35,500	35,500
	PROFESSIONAL DEVELOPMENT:				
01.411.4511	DUES	18,763	21,000	20,000	20,000
01.411.4512	SUBSCRIPTIONS	64	500	500	500
01.411.4521 ^(X)	CONVENTION EXPENSE	2,024	2,500	0	0
01.411.4531	COMMUNITY RELATIONS	40,897	35,000	40,000	40,000
01.411.4532	EMPLOYEE RELATIONS	1,503	2,000	2,000	2,000
01.411.4541	MEETING EXPENSE	1,522	1,500	1,500	1,500
01.411.4542	BOARD MEETING EXPENSE	137	1,000	1,000	1,000
01.411.4551	EDUCATIONAL TRAINING	351	1,000	3,500	2,500
01.411.4557	CABLE PROGRAMMING	0	0	20,000	17,500
01.411.4558	BREIDERT GR/PRAIR PK PRESERV	0	0	5,000	5,000
01.411.4559	DOWNTOWN PRESERVATION	0	0	5,000	5,000
	TOTAL PROFESSIONAL DEVELOPMENT	65,261	64,500	98,500	95,000
	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	506	1,000	1,000	1,000
	TOTAL GENERAL SUPPLIES	506	1,000	1,000	1,000
	CAPITAL IMPROVEMENTS:				
01.411.5152 ^(X)	CABLE EQUIPMENT	11,343	20,000	0	0
01.411.5211 ^(X)	CABLE PROGRAMMING	9,286	10,000	0	0
01.411.5235 ^(X)	BREIDERT GR/PRAIR PK PRESERV	0	10,000	0	0
01.411.5268 ^(X)	DOWNTOWN PRESERVATION	0	10,000	0	0
	TOTAL CAPITAL IMPROVEMENTS	20,629	50,000	0	0
	OTHER:				
01.411.5314 ^(X)	TAX REBATE	1,512	2,500	2,500	0
01.411.5359 ^(X)	MISCELLANEOUS	0	1,000	1,000	0
	TOTAL OTHER	1,512	3,500	3,500	0
	TOTALS: OFFICE OF THE MAYOR	256,259	319,435	303,543	281,450

OFFICE OF THE ADMINISTRATOR (DEPT 412) - 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.

		FY 15-16 ACTUAL	FY 15-16 BUDGET	FY 16-17 BUDGET	FY 17-18 BUDGET
EXPENSES					
	PERSONNEL:				
01.412.4011	SALARIES - FULL TIME	318,576	315,000	300,000	330,000
01.412.4021	SALARIES - OVER TIME	1,720	7,000	6,500	5,000
01.412.4031	SALARIES - PART TIME	65,670	50,000	60,000	65,000
01.412.4111	(16) I.M.R.F.	42,338	48,410	48,410	48,000
01.412.4121	(17) SOCIAL SECURITY	28,044	28,840	29,705	30,600
01.412.4131	GROUP HEALTH INSURANCE	51,072	68,000	78,200	86,300
01.412.4133	ICMA/IPPFA EMPLOYER CONTRIBUTION	4,200	5,000	5,000	4,500
01.412.4134	SAFETY & WELL EMPLOYEE	3,033	5,000	5,000	5,000
01.412.4136	SELF-INSURANCE REIMBURSEMENT	24,927	25,000	26,000	25,000
01.412.4141	WORKERS' COMPENSATION	4,564	4,600	5,000	8,000
01.412.4151	UNEMPLOYMENT COMPENSATION	897	1,000	1,000	1,000
	TOTAL PERSONNEL	545,041	557,850	564,815	608,400
	REPAIRS AND MAINTENANCE:				
01.412.4241	R&M - OFFICE EQUIP.	10,309	15,000	13,000	12,000
	TOTAL REPAIRS AND MAINTENANCE	10,309	15,000	13,000	12,000
	PROFESSIONAL SERVICES:				
01.412.4372	HIRING PROCESS	239	500	500	500
	TOTAL PROFESSIONAL SERVICES	239	500	500	500
	COMMUNICATION:				
01.412.4431	PUBLICATIONS	300	1,000	1,000	1,000
01.412.4432	PRINTING & DUPLICATING	3,163	4,000	4,000	4,000
01.412.4433	POSTAGE	6,099	10,000	7,000	7,000
01.412.4441	TELEPHONE	8,700	12,000	12,000	11,000
	TOTAL COMMUNICATION	18,262	27,000	24,000	23,000
	PROFESSIONAL DEVELOPMENT:				
01.412.4511	DUES	2,876	6,000	5,000	5,000
01.412.4521	(X) CONVENTION EXPENSE	6,621	8,000	0	0
01.412.4531	COMMUNITY RELATIONS	1,537	3,000	2,000	2,000
01.412.4532	EMPLOYEE RELATIONS	5,668	5,000	5,000	2,500
01.412.4534	EVENTS	50,211	55,000	55,000	45,000
01.412.4535	BUSINESS RECRUITMENT/DEVELOP	0	1,000	1,000	1,000
01.412.4541	MEETING EXPENSE	1,452	2,000	2,000	2,000
01.412.4551	EDUCATIONAL TRAINING	1,033	15,000	15,500	5,000
	TOTAL PROFESSIONAL DEVELOPMENT	69,398	95,000	85,500	62,500
	CONTRACTUAL SERVICES:				
01.412.4651	SWARM INSURANCE	27,741	44,200	23,000	26,200
01.412.4661	OFFICE EQUIPMENT LEASE/RENTAL	2,266	2,200	2,200	2,500
	TOTAL CONTRACTUAL SERVICES	30,007	46,400	25,200	28,700

		FY 15-16 ACTUAL	FY 15-16 BUDGET	FY 16-17 BUDGET	FY 17-18 BUDGET
	GENERAL SUPPLIES:				
01.412.4751	OFFICE SUPPLIES	13,499	12,000	12,000	12,000
01.412.4752	COMPUTER SOFTWARE	10,311	11,000	21,000	12,000
01.412.4753	SOFTWARE SUPPORT	9,758	5,000	10,000	7,000
01.412.4772	OFFICE EQUIPMENT	7,441	6,000	6,000	5,000
01.412.4781	UNIFORMS	1,460	2,000	2,500	2,500
01.412.4791	EQUIPMENT & ACCESSORIES	1,974	2,500	2,500	0
	TOTAL GENERAL SUPPLIES	44,443	38,500	54,000	38,500
	CAPITAL IMPROVEMENTS:				
01.412.5152 (X)	OFFICE EQUIPMENT	0	6,500	0	0
	TOTAL CAPITAL IMPROVEMENTS	0	6,500	0	0
	<u>TOTALS: OFFICE OF THE ADMINISTRATOR</u>	<u>717,699</u>	<u>786,750</u>	<u>767,015</u>	<u>773,600</u>

FINANCE (DEPT 413) - 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

		FY 15-16 ACTUAL	FY 15-16 BUDGET	FY 16-17 BUDGET	FY 17-18 BUDGET
	PERSONNEL:				
01.413.4011	SALARIES - FULL TIME	132,740	145,000	175,000	170,000
01.413.4021	SALARIES - OVER TIME	0	1,000	500	500
01.413.4031	SALARIES - PART TIME	15,525	17,000	15,000	22,500
01.413.4111 ⁽¹⁶⁾	I.M.R.F	18,711	16,480	22,908	25,000
01.413.4121 ⁽¹⁷⁾	SOCIAL SECURITY	10,531	10,000	14,573	14,800
01.413.4131	GROUP HEALTH INSURANCE	15,879	25,500	29,325	33,350
01.413.4133	ICMA/IPPFA EMPLOYER CONTRIBUTION	1,880	2,200	2,200	2,000
01.413.4136	SELF-INSURANCE REIMBURSEMENT	1,143	3,500	4,000	10,000
01.413.4141	WORKERS' COMPENSATION	1,783	1,500	2,100	4,000
01.413.4151	UNEMPLOYMENT COMPENSATION	340	500	500	500
	TOTAL PERSONNEL	198,532	222,680	266,106	282,650
	REPAIRS AND MAINTENANCE:				
01.413.4241	R&M - OFFICE EQUIP.	604	1,000	1,000	1,000
	TOTAL REPAIRS AND MAINTENANCE	604	1,000	1,000	1,000
	PROFESSIONAL SERVICES:				
01.413.4331	AUDITOR FEES	14,563	18,000	15,000	17,000
01.413.4371	BANKING FEES	6,090	5,500	5,500	6,500
	TOTAL PROFESSIONAL SERVICES	20,653	23,500	20,500	23,500
	COMMUNICATION:				
01.413.4441	TELEPHONE	1,698	2,000	2,000	2,500
	TOTAL COMMUNICATION	1,698	2,000	2,000	2,500
	PROFESSIONAL DEVELOPMENT:				
01.413.4511	DUES	1,399	1,500	1,500	1,500
01.413.4521 ^(X)	CONVENTION EXPENSE	561	1,500	0	0
01.413.4541	MEETING EXPENSE	252	500	500	500
01.413.4551	EDUCATIONAL TRAINING	35	2,500	3,500	3,500
	TOTAL PROFESSIONAL DEVELOPMENT	2,247	6,000	5,500	5,500
	CONTRACTUAL SERVICES:				
01.413.4651	SWARM INSURANCE	8,538	13,000	10,000	8,100
01.413.4653	BONDS & APPRAISALS	1,537	2,000	2,500	7,000
	TOTAL CONTRACTUAL SERVICES	10,075	15,000	12,500	15,100
	GENERAL SUPPLIES:				
01.413.4751	OFFICE SUPPLIES	4,923	3,200	4,000	4,000
01.413.4753	SOFTWARE SUPPORT	16,490	16,500	17,500	19,500
01.413.4772	OFFICE EQUIPMENT	1,790	2,000	3,000	3,000
01.413.4781	UNIFORMS	0	500	500	500
	TOTAL GENERAL SUPPLIES	23,203	22,200	25,000	27,000
	<u>TOTALS: FINANCE DEPARTMENT</u>	<u>257,012</u>	<u>292,380</u>	<u>332,606</u>	<u>357,250</u>

POLICE (DEPT 421/422) - EXPENSES

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.

EXPENSES

		FY 15-16 ACTUAL	FY 15-16 BUDGET	FY 16-17 BUDGET	FY 17-18 BUDGET
	LAW ENFORCEMENT				
	PERSONNEL:				
01.421.4011 (11)	SALARIES - FULL TIME	2,843,189	2,800,000	2,935,000	2,970,000
01.421.4021 (11)	SALARIES - OVER TIME	54,337	90,000	90,000	90,000
01.421.4022 (11)	HOLIDAY PAY - POLICE	107,834	115,000	120,000	120,000
01.421.4025 (11)	SPECIAL EVENT PAY	2,328	20,000	20,000	20,000
01.421.4031 (11)	SALARIES - PART TIME	102,036	115,000	125,000	125,000
01.421.4051 (11)	SALARIES - CROSSING GUARD	2,430	2,500	2,500	2,500
01.421.4111 (16)	I.M.R.F.	45,224	48,410	48,410	50,000
01.421.4121 (17)	SOCIAL SECURITY	233,954	238,960	246,129	257,400
01.421.4130 (11)	POLICE PENSION EXPENSE	836,569	833,060	892,667	980,824
01.421.4131 (11)	GROUP HEALTH INSURANCE	494,928	510,000	569,611	659,000
01.421.4133 (11)	ICMA/IPPFA EMPLOYER CONTRIBUTION	39,715	40,000	45,000	45,000
01.421.4134 (11)	PHYSICAL EXAMINATIONS	1,316	2,000	2,000	2,000
01.421.4136 (11)	SELF-INSURANCE REIMBURSEMENT	118,126	150,000	135,000	135,000
01.421.4141 (11)	WORKERS' COMPENSATION	34,382	35,000	40,000	60,000
01.421.4151 (11)	UNEMPLOYMENT COMPENSATION	6,547	20,000	20,000	20,000
	TOTAL PERSONNEL	4,922,915	5,019,930	5,291,317	5,536,724
	REPAIRS AND MAINTENANCE:				
01.421.4241 (11)	R&M - EQUIPMENT	2,767	8,000	8,000	8,000
01.421.4242 (11)	R&M - OFFICE EQUIPMENT	6,685	13,500	13,000	12,500
01.421.4243 (11)	R&M - VEHICLES	100	0	40,000	35,000
01.421.4251 (11)	R&M - UNIFORMS	3,765	7,000	6,500	6,000
	TOTAL REPAIRS AND MAINTENANCE	13,317	28,500	67,500	61,500
	PROFESSIONAL SERVICES:				
01.421.4321 (11)	ATTORNEY FEES	88,391	120,000	120,000	120,000
01.421.4371 (11)	ADMINISTRATIVE FEES	1,096	2,500	7,500	7,500
	TOTAL PROFESSIONAL SERVICES	89,487	122,500	127,500	127,500
	COMMUNICATION:				
01.421.4411 (11)	POLICE COMM. CENTER	337,746	350,000	360,000	393,000
01.421.4433 (11)	POSTAGE	783	1,000	1,000	1,000
01.421.4441 (11)	TELEPHONE	5,866	11,000	11,500	11,500
	TOTAL COMMUNICATION	344,395	362,000	372,500	405,500

		FY 15-16 ACTUAL	FY 15-16 BUDGET	FY 16-17 BUDGET	FY 17-18 BUDGET
	PROFESSIONAL DEVELOPMENT:				
01.421.4511 (11)	DUES	3,695	5,000	5,000	5,000
01.421.4512 (11)	SUBSCRIPTIONS	247	500	500	500
01.421.4531 (11)	COMMUNITY RELATIONS	5,622	6,000	6,000	6,000
01.421.4532 (11)	EMPLOYEE RELATIONS	0	0	500	500
01.421.4533 (11)	DARE PROGRAM	3,261	3,500	3,500	4,000
01.421.4541 (11)	MEETING EXPENSE	1,718	3,000	4,000	3,000
01.421.4551 (11)	EDUCATIONAL TRAINING	20,627	25,000	25,000	30,000
01.421.4553 (11)	FALL FESTIVAL/CADET SUPPORT	7,915	10,500	12,000	12,000
01.421.4554 (11)	MAJOR CRASH INVESTIGATIVE TM	618	750	500	500
01.421.4555 (11)	REIMBURSABLE EXPENSES	7,707	10,000	5,000	5,000
	TOTAL PROFESSIONAL DEVELOPMENT	51,410	64,250	62,000	66,500
	CONTRACTUAL SERVICES:				
01.421.4651 (11)	SWARM INSURANCE	164,614	271,400	172,000	152,000
	TOTAL CONTRACTUAL SERVICES	164,614	271,400	172,000	152,000
	GENERAL SUPPLIES:				
01.421.4721 (11)	FIREARMS SUPPLIES	17,024	18,000	18,000	17,000
01.421.4731 (11)	GASOLINE/OIL	69,226	125,000	120,000	115,000
01.421.4751 (11)	OFFICE SUPPLIES	4,298	5,500	5,500	5,000
01.421.4752 (11)	COMPUTER SOFTWARE	2,796	4,500	4,000	4,000
01.421.4753 (11)	SOFTWARE SUPPORT	34,064	40,000	45,000	55,000
01.421.4761 (11)	OPERATING SUPPLIES	4,804	6,000	6,000	6,000
01.421.4771 (11)	OFFICE FURNITURE	7,583	9,000	8,000	8,000
01.421.4772 (11)	OFFICE EQUIPMENT	2,497	3,500	3,500	3,500
01.421.4781 (11)	UNIFORMS	16,555	20,000	20,000	20,000
01.421.4791 (11)	EQUIPMENT & ACCESSORIES	28,736	35,000	35,000	35,000
01.421.4795 (11)	DRUG FUND EXPENSE	0	0	20,000	20,000
01.421.4796 (11)	DUI FUND EXPENSE	0	0	15,000	15,000
	TOTAL GENERAL SUPPLIES	187,583	266,500	300,000	303,500
	GENERAL REPAIRS:				
01.421.4841 (11,X)	REPAIRS - VEHICLES	31,014	40,000	0	0
	TOTAL GENERAL REPAIRS	31,014	40,000	0	0
	CAPITAL IMPROVEMENTS:				
01.421.5121 (11,X)	BUILDING -MAINTENANCE	16,733	0	0	0
01.421.5242 (11,X)	NEW DRUG/DUI INITIATIVE	8,072	15,000	0	0
	TOTAL CAPITAL IMPROVEMENTS	24,805	15,000	0	0
	<u>TOTALS: LAW ENFORCEMENT</u>	<u>5,829,540</u>	<u>6,190,080</u>	<u>6,392,817</u>	<u>6,653,224</u>
	POLICE/FIRE COMMISSION				
01.422.4041 (11)	SALARIES-APPOINTED OFFICIALS	540	1,500	1,500	1,500
01.422.4121 (17)	SOCIAL SECURITY	41	103	106	115
01.422.4134 (11)	PHYSICAL/PSYCHO EXAMS	0	2,500	2,500	2,500
01.422.4135 (11)	ELIGIBILITY/PROMOTION	1,050	5,000	5,000	10,000
01.422.4321 (11)	ATTORNEY FEES	0	1,000	1,000	1,000
01.422.4511 (11)	DUES	375	500	500	500
01.422.4551 (11)	EDUCATIONAL TRAINING	0	500	500	500
01.422.4751 (11)	OFFICE SUPPLIES	0	500	500	500
	<u>TOTALS: POLICE/FIRE COMMISSION</u>	<u>2,006</u>	<u>11,603</u>	<u>11,606</u>	<u>16,615</u>
	<u>TOTALS: POLICE DEPARTMENT</u>	<u>5,831,546</u>	<u>6,201,683</u>	<u>6,404,423</u>	<u>6,669,839</u>

CIVIL DEFENSE (DEPT 428) - EXPENSES

Civil Defense 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.

		FY 15-16 ACTUAL	FY 15-16 BUDGET	FY 16-17 BUDGET	FY 17-18 BUDGET
EXPENSES					
	CIVIL DEFENSE:				
01.428.4241	(12) R&M - EQUIPMENT	2,636	10,000	35,000	35,000
01.428.4551	(12) EDUCATIONAL TRAINING	0	500	500	500
01.428.4781	(12) UNIFORMS	0	1,000	1,000	1,000
01.428.5359	(12,X) MISCELLANEOUS	0	500	500	0
	TOTAL CIVIL DEFENSE	2,636	12,000	37,000	36,500
	CAPITAL IMPROVEMENTS:				
01.428.5131	(12,X) EQUIPMENT	0	10,000	0	0
	TOTAL CAPITAL IMPROVEMENTS	0	10,000	0	0
	<u>TOTALS: CIVIL DEFENSE</u>	<u>2,636</u>	<u>22,000</u>	<u>37,000</u>	<u>36,500</u>

PUBLIC WORKS (DEPT 441) - EXPENSES

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

EXPENSES

		FY 15-16 ACTUAL	FY 15-16 BUDGET	FY 16-17 BUDGET	FY 17-18 BUDGET
EXPENSES					
STREETS					
PERSONNEL:					
01.441.4011	(13)	SALARIES - FULL TIME	863,773	865,000	940,000
01.441.4021	(13)	SALARIES - OVER TIME	142,017	150,000	150,000
01.441.4031	(13)	SALARIES - PART TIME	52,800	85,000	80,000
01.441.4131	(13)	GROUP HEALTH INSURANCE	202,541	195,000	228,850
01.441.4111	(16)	I.M.R.F.	129,042	139,050	139,050
01.441.4121	(17)	SOCIAL SECURITY	80,293	88,580	91,237
01.441.4133	(13)	ICMA/IPPFA EMPLOYER CONTRIBUTION	14,885	15,000	15,000
01.441.4134	(13)	PHYSICAL EXAMINATIONS	112	500	500
01.441.4136	(13)	SELF-INSURANCE REIMBURSEMENT	45,859	60,000	60,000
01.441.4141	(13)	WORKERS' COMPENSATION	12,933	15,000	15,000
01.441.4151	(13)	UNEMPLOYMENT COMPENSATION	7,444	6,000	6,500
TOTAL PERSONNEL			1,551,699	1,619,130	1,726,137
					1,809,800
REPAIRS AND MAINTENANCE:					
01.441.4211	(13)	R&M - BLDG/SITE IMPROVEMENT	79,441	65,000	85,000
01.441.4215	(13)	R&M - LAWN MOWING	228,265	210,000	210,000
01.441.4216	(13)	R&M - PUBLIC GRDS	118,529	95,000	95,000
01.441.4218	(13)	R&M - PRAIRIE PARK	13,372	15,000	10,000
01.441.4220	(13)	R&M - SIDEWALKS	0	0	20,000
01.441.4230	(14)	R&M - PATCHING MIX	0	0	5,000
01.441.4231	(13)	R&M - CURBS	9,573	3,000	6,000
01.441.4232	(13)	R&M - STORM SYSTEM	65,570	50,000	65,000
01.441.4233	(13)	R&M - STREETS/SIGNS	69,924	60,000	55,000
01.441.4234	(13)	R&M - TRAFFIC LIGHTS	30,077	25,000	30,000
01.441.4235	(13)	R&M - TREES & WEEDS	17,882	25,000	30,000
01.441.4236	(13)	R&M - STREET LIGHTS	110,534	95,000	95,000
01.441.4237	(13)	R&M - EMERGENCY RESPONSE SERVICES	0	2,500	2,500
01.441.4238	(13)	R&M - STREET SWEEP	36,242	25,000	25,000
01.441.4241	(13)	R&M - EQUIPMENT	0	1,000	6,000
01.441.4243	(13)	R&M - VEHICLES	832	0	90,000
01.441.4251	(13)	R&M - UNIFORMS	11,414	9,500	10,000
TOTAL REPAIRS AND MAINTENANCE			791,655	681,000	839,500
					882,500
PROFESSIONAL SERVICES:					
01.441.4324	(13)	NPDES FEE	1,000	1,500	1,500
01.441.4351	(13)	PROFESSIONAL SERVICES	5,472	2,500	2,500
01.441.4352	(13)	BRIDGE INSPECTIONS	1,543	7,000	7,000
TOTAL PROFESSIONAL SERVICES			8,015	11,000	11,000
					11,500

		FY 15-16 ACTUAL	FY 15-16 BUDGET	FY 16-17 BUDGET	FY 17-18 BUDGET
COMMUNICATIONS					
01.441.4431	(13)	0	0	1,000	1,000
01.441.4441	(13)	6,691	5,000	6,000	7,000
TOTAL COMMUNICATIONS		6,691	5,000	7,000	8,000
PROFESSIONAL DEVELOPMENT:					
01.441.4511	(13)	635	1,000	1,000	1,000
01.441.4541	(13)	2,805	4,000	4,000	4,000
01.441.4551	(13)	9,380	15,000	15,000	15,000
TOTAL PROFESSIONAL DEVELOPMENT		12,820	20,000	20,000	20,000
CONTRACTUAL SERVICES:					
01.441.4611	(13)	15,834	20,000	20,000	20,000
01.441.4612	(13)	8,185	7,000	7,000	7,000
01.441.4632	(13)	99,582	110,000	120,000	120,000
01.441.4651	(13)	57,621	98,000	61,000	56,000
01.441.4661	(13)	8,769	15,000	15,000	15,000
01.441.4672	(13)	74,158	95,000	120,000	120,000
TOTAL CONTRACTUAL SERVICES		264,149	345,000	343,000	338,000
GENERAL SUPPLIES:					
01.441.4731	(13)	47,484	75,000	75,000	70,000
01.441.4741	(13)	17,779	20,000	20,000	20,000
01.441.4751	(14)	0	1,000	1,000	1,000
01.441.4752	(13)	6,420	5,500	6,000	6,000
01.441.4753	(13)	1,801	2,500	2,500	4,500
01.441.4761	(13)	20,332	23,000	25,000	25,000
01.441.4762	(13)	2,309	2,500	2,500	2,500
01.441.4772	(13)	1,296	2,500	2,500	2,500
01.441.4791	(13)	6,258	8,000	15,500	15,000
TOTAL GENERAL SUPPLIES		103,679	140,000	150,000	146,500
GENERAL REPAIRS:					
01.441.4831	(13,X)	6,359	5,000	0	0
01.441.4832	(14,X)	4,847	5,000	0	0
01.441.4833	(14,X)	0	0	0	0
01.441.4841	(13,X)	100,058	85,000	0	0
01.441.4844	(13,X)	5,959	10,000	0	0
01.441.4851	(13,X)	19,562	20,000	0	0
TOTAL GENERAL REPAIRS		136,785	125,000	0	0
CAPITAL IMPROVEMENTS:					
01.441.5274	(13,X)	0	7,500	0	0
TOTAL CAPITAL IMPROVEMENTS		0	7,500	0	0
OTHER:					
01.441.5359	(13,X)	0	1,000	1,000	0
TOTAL OTHER		0	1,000	1,000	0
TOTALS: PUBLIC WORKS DEPARTMENT		2,875,493	2,954,630	3,097,637	3,216,300

BUILDING & CODE ENFORCEMENT (DEPT 442) - 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

		FY 15-16 ACTUAL	FY 15-16 BUDGET	FY 16-17 BUDGET	FY 17-18 BUDGET
PERSONNEL:					
01.442.4011	SALARIES - FULL TIME	236,454	225,000	235,000	235,000
01.442.4021	SALARIES - OVER TIME	3,445	3,500	3,500	4,000
01.442.4031	SALARIES - PART TIME	91,324	90,000	100,000	85,000
01.442.4111 (16)	I.M.R.F.	34,498	35,020	35,020	38,000
01.442.4121 (17)	SOCIAL SECURITY	25,208	23,690	24,401	27,800
01.442.4131	GROUP HEALTH INSURANCE	55,482	42,550	72,450	71,300
01.442.4133	ICMA/IPPFA EMPLOYER CONTRIBUTION	5,330	5,500	5,500	5,500
01.442.4134	PHYSICAL EXAMINATIONS	0	200	200	200
01.442.4136	SELF-INSURANCE REIMBURSEMENT	26,293	12,000	12,000	15,000
01.442.4141	WORKERS' COMPENSATION	3,485	3,500	4,500	6,000
01.442.4151	UNEMPLOYMENT COMPENSATION	664	5,000	5,000	5,000
	TOTAL PERSONNEL	482,183	445,960	497,571	492,800
REPAIRS AND MAINTENANCE:					
01.442.4235	R&M - WEEDS	62,169	70,000	70,000	65,000
01.442.4241	R&M - EQUIPMENT	1,795	2,500	2,500	2,500
01.442.4243	R&M - VEHICLES	0	0	3,000	3,000
	TOTAL REPAIRS AND MAINTENANCE	63,964	72,500	75,500	70,500
PROFESSIONAL SERVICES:					
01.442.4321	ATTORNEY FEES	0	10,000	10,000	10,000
01.442.4343	INSPECTION FEES	36,147	80,000	55,000	50,000
01.442.4359	EMERGENCY CONTRACT SERVICE	0	0	0	5,000
01.442.4391	CONSULTANT PLAN REVIEW FEE	29,370	60,000	55,000	55,000
	TOTAL PROFESSIONAL SERVICES	65,517	150,000	120,000	120,000
COMMUNICATION:					
01.442.4431	PUBLISHING	126	8,000	3,000	2,500
01.442.4441	TELEPHONE	3,413	4,000	4,000	4,500
	TOTAL COMMUNICATION	3,539	12,000	7,000	7,000
PROFESSIONAL DEVELOPMENT:					
01.442.4511	DUES	580	500	800	800
01.442.4512	SUBSCRIPTIONS	0	500	400	500
01.442.4521 (X)	CONVENTION EXPENSE	1,264	2,000	0	0
01.442.4541	MEETING EXPENSE	645	500	1,000	1,000
01.442.4551	EDUCATIONAL TRAINING	10,972	8,000	17,000	12,000
	TOTAL PROFESSIONAL DEVELOPMENT	13,461	11,500	19,200	14,300
CONTRACTUAL SERVICES:					
01.442.4651	SWARM INSURANCE	16,684	26,000	18,000	16,500
	TOTAL CONTRACTUAL SERVICES	16,684	26,000	18,000	16,500

		FY 15-16 ACTUAL	FY 15-16 BUDGET	FY 16-17 BUDGET	FY 17-18 BUDGET
	GENERAL SUPPLIES:				
01.442.4731	GASOLINE/OIL	3,018	5,500	4,000	4,500
01.442.4751	OFFICE SUPPLIES	5,648	4,000	4,000	4,000
01.442.4752	COMPUTER SOFTWARE	449	2,000	2,000	2,000
01.442.4753	SOFTWARE SUPPORT	11,078	12,000	12,000	14,000
01.442.4761	OPERATING SUPPLIES	1,924	1,500	1,500	1,500
01.442.4771	OFFICE FURNITURE	0	5,000	2,500	2,000
01.442.4772	OFFICE EQUIPMENT	1,136	3,500	3,500	3,000
01.442.4781	UNIFORMS	2,583	1,500	1,500	1,500
01.442.4791	EQUIPMENT & ACCESSORIES	81	1,500	1,500	1,000
	TOTAL GENERAL SUPPLIES	25,917	36,500	32,500	33,500
	GENERAL REPAIRS:				
01.442.4841	(X) REPAIRS - VEHICLES	644	3,000	0	0
	TOTAL GENERAL REPAIRS	644	3,000	0	0
	OTHER:				
01.442.5359	(X) MISC/EMERG CONTRACT SERVICE	4,435	5,000	5,000	0
	TOTAL OTHER	4,435	5,000	5,000	0
	<u>TOTALS: BUILDING DEPARTMENT</u>	676,344	762,460	774,771	754,600

GARBAGE DISPOSAL (DEPT 447) - EXPENSES

The Garbage Disposal Department keeps track of the Village's 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.

FY 15-16 ACTUAL	FY 15-16 BUDGET	FY 16-17 BUDGET	FY 17-18 BUDGET
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EXPENSES

		CONTRACTUAL SERVICES:				
01.447.4621	(15)	GARBAGE DISPOSAL	1,081,424	1,120,000	1,120,000	1,136,700
01.447.4622	(15)	YARD WASTE DISPOSAL	36,381	48,000	48,000	45,000
01.447.4625	(15)	RECYCLING FEE	255,374	255,000	265,000	269,300
		TOTAL CONTRACTUAL SERVICES	1,373,179	1,423,000	1,433,000	1,451,000
		<u>TOTALS: GARBAGE DISPOSAL</u>	1,373,179	1,423,000	1,433,000	1,451,000

DEVELOPMENT SERVICES (DEPT 461) - 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.

		FY 15-16 ACTUAL	FY 15-16 BUDGET	FY 16-17 BUDGET	FY 17-18 BUDGET
EXPENSES					
	PERSONNEL:				
01.461.4011	SALARIES - FULL TIME	149,514	140,000	185,000	215,000
01.461.4021	SALARIES - OVER TIME	231	2,500	2,500	2,500
01.461.4031	SALARIES - PART TIME	3,297	15,000	15,000	12,000
01.461.4041	SALARIES-APPOINTED OFFICIAL	4,610	4,500	4,500	4,750
01.461.4111 (16)	I.M.R.F.	19,188	28,840	28,840	29,000
01.461.4121 (17)	SOCIAL SECURITY	11,512	16,480	16,974	20,900
01.461.4131	GROUP HEALTH INSURANCE	21,770	20,000	29,900	36,800
01.461.4133	ICMA/IPPFA EMPLOYER CONTRIBUTION	2,145	3,000	2,500	3,700
01.461.4136	SELF-INSURANCE REIMBURSEMENT	5,270	10,000	8,000	13,000
01.461.4141	WORKERS' COMPENSATION	1,723	2,300	2,500	4,000
01.461.4151	UNEMPLOYMENT COMPENSATION	328	1,100	1,000	1,000
	TOTAL PERSONNEL	219,588	243,720	296,714	342,650
	REPAIRS AND MAINTENANCE:				
01.461.4241	R&M - OFFICE EQUIP.	0	4,000	3,000	3,000
01.461.4243	R&M - VEHICLES	0	0	1,000	1,500
	TOTAL REPAIRS AND MAINTENANCE	0	4,000	4,000	4,500
	PROFESSIONAL SERVICES:				
01.461.4321 (462)	ATTORNEY FEES	0	3,000	5,000	5,000
01.461.4341 (462)	CONSULTANT FEES	22,355	25,000	50,000	125,000
01.461.4351 (462)	ENGINEER FEES	32,803	65,000	65,000	60,000
01.461.4361 (462)	CONTRACTUAL FEES	760	5,000	5,000	5,000
01.461.4362 (462)	ECONOMIC DEVELOPMENT	5,935	7,500	5,000	7,000
	TOTAL PROFESSIONAL SERVICES	61,853	105,500	130,000	202,000
	COMMUNICATION:				
01.461.4431	PUBLISHING	2,322	3,200	3,000	3,000
01.461.4432	PRINTING & DUPLICATING	0	750	500	500
01.461.4433	POSTAGE	0	200	200	200
01.461.4441	TELEPHONE	2,587	3,000	3,250	3,500
	TOTAL COMMUNICATION	4,909	7,150	6,950	7,200
	PROFESSIONAL DEVELOPMENT:				
01.461.4511	DUES	1,545	1,800	1,800	1,800
01.461.4512	SUBSCRIPTIONS	383	700	500	700
01.461.4521 (X)	CONVENTION EXPENSE	2,410	6,500	0	0
01.461.4531	COMMUNITY RELATIONS	0	500	1,500	1,500
01.461.4541	MEETING EXPENSE	357	500	500	500
01.461.4551	EDUCATIONAL TRAINING	1,313	8,000	10,000	8,000
01.461.4561	PLAN COMMISSION EXPENSE	183	750	1,500	1,000
	TOTAL PROFESSIONAL DEVELOPMENT	6,191	18,750	15,800	13,500

		FY 15-16 ACTUAL	FY 15-16 BUDGET	FY 16-17 BUDGET	FY 17-18 BUDGET
01.461.4651	CONTRACTUAL SERVICES: SWARM INSURANCE	8,250	18,000	11,000	10,500
	TOTAL CONTRACTUAL SERVICES	8,250	18,000	11,000	10,500
	GENERAL SUPPLIES:				
01.461.4731	GASOLINE/OIL	1,051	2,500	2,000	2,000
01.461.4751	OFFICE SUPPLIES	393	1,500	1,500	1,500
01.461.4752	COMPUTER SOFTWARE	0	1,500	1,500	1,500
01.461.4753	SOFTWARE SUPPORT	8,782	12,000	10,000	12,000
01.461.4754	GIS SUPPLIES	1,121	3,000	2,500	2,000
01.461.4771	OFFICE FURNITURE	0	5,000	2,000	2,000
01.461.4772	OFFICE EQUIPMENT	1,488	2,500	2,500	2,000
01.461.4781	UNIFORMS	0	350	350	300
01.461.4791	EQUIPMENT & ACCESSORIES	0	500	500	500
	TOTAL GENERAL SUPPLIES	12,835	28,850	22,850	23,800
	GENERAL REPAIRS:				
01.461.4841 (X)	REPAIRS - VEHICLES	290	1,000	0	0
	TOTAL GENERAL REPAIRS	290	1,000	0	0
	OTHER:				
01.461.5359 (X)	MISCELLANEOUS	0	500	0	0
	TOTAL OTHER	0	500	0	0
	<u>TOTALS: DEVELOPMENT SERVICES</u>	313,916	427,470	487,314	604,150

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 \$20,000 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 general operations of the Village, development/transportation impact fees and grants. Transfers from general operations 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.

		FY 15-16 ACTUAL	FY 15-16 BUDGET	FY 16-17 BUDGET	FY 17-18 BUDGET
REVENUES		341,290	198,344	219,006	228,406
EXPENSES		2,899,756	4,904,000	3,384,100	2,804,662
TRANSFERS IN					
31.390.3911	TRANSFER FROM GENERAL FUND	2,000,000	0	226,000	0
31.390.3912	TRANSFER FROM POLICE FUND	1,900,000	0	396,000	0
31.390.3913	TRANSFER FROM PUBLIC WORKS	750,000	0	112,000	0
31.390.3923	TRANSFER FROM MFT	241,228	0	0	0
	TOTAL TRANSFERS IN	4,891,228	0	734,000	0
TRANSFERS OUT					
31.477.5412	TRANSFER TO CIVIL DEFENSE	2,636	22,000	0	0
31.477.5423	TRANSFER TO MFT (FOR STP PROJECTS)	0	0	0	1,682,979
	TOTAL TRANSFERS OUT	2,636	22,000	0	1,682,979
NET CHANGE IN FUND BALANCE		2,330,126	(4,727,656)	(2,431,094)	(4,259,235)

GENERAL CAPITAL DEVELOPMENT FUND - REVENUES

		FY 15-16 ACTUAL	FY 15-16 BUDGET	FY 16-17 BUDGET	FY 17-18 BUDGET
REVENUES					
TAXES:					
31.310.3111	PROPERTY TAX LEVY SSA	11,407	11,744	11,406	11,406
	TOTAL TAXES	11,407	11,744	11,406	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	160,749	95,000	120,000	120,000
31.360.3654	RECREATIONAL FEE	31	0	0	0
31.360.3658	TRANSPORTATION FEE	58,093	45,000	50,000	50,000
	TOTAL CHARGES FOR SERVICES	218,873	140,000	170,000	170,000
INTEREST INCOME:					
31.370.3732	INTEREST INCOME	20,893	20,000	10,000	10,000
31.370.3733	INVESTMENT INCOME FPD LOAN	528	0	0	0
	TOTAL INTEREST INCOME	21,421	20,000	10,000	10,000
MISCELLANEOUS:					
31.380.3817	REIMBURSEMENTS	49,151	0	6,000	6,000
31.380.3819	PROPERTY RENT	21,600	21,600	21,600	24,000
31.380.3897	SALE OF CAPITAL ASSETS	2,419	0	0	2,000
31.380.3898	MISCELLANEOUS	16,419	5,000	0	5,000
	TOTAL MISCELLANEOUS	89,589	26,600	27,600	37,000
<u>TOTALS: CAPITAL DEVELOPMENT FUND</u>		341,290	198,344	219,006	228,406

GENERAL CAPITAL DEVELOPMENT FUND - EXPENSES**EXPENSES****R&M - STREETS:**

31.477.4233 R&M - STREETS

FY 15-16 ACTUAL	FY 15-16 BUDGET	FY 16-17 BUDGET	FY 17-18 BUDGET
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0	200,000	15,000	550,000
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CONTRACTUAL SERVICES:

31.477.4361 CONTRACTUAL SERVICES

6,800	25,000	10,000	10,000
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LAND:

31.477.5111 LAND

11,232	250,000	250,000	250,000
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BUILDING:

31.477.5121 BUILDING

812,302	1,500,000	20,000	0
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BUILDING-MAINTENANCE:

31.477.5122

PD Parking Lot

PD Building Improvements

Re-roof Museum

Salt Dome Roof

Public works Stone Bins

Miscellaneous

BUILDING-MAINTENANCE

0	75,000	75,000	0
0	0	26,000	26,000
0	0	0	30,000
0	35,000	40,000	0
6,967	25,000	20,000	25,000
2,284	30,000	0	0
9,251	165,000	161,000	81,000

EQUIPMENT:*Police:*

31.421.5131

Vehicles/Equip

Mobile and portable radios

Body cameras

Speed sign

EQUIPMENT-POLICE

127,116	138,000	108,000	112,000
0	0	48,100	122,600
0	0	65,000	65,000
9,080	13,000	0	0
		221,100	299,600

Development Services:

31.461.5131

Vehicle

EQUIPMENT-DEVELOPMENT SERVICES

0	0	0	35,000
		0	35,000

Public Works:

31.441.5131

Pickup Truck replacement

Dump Truck replacement

Manlift - Vh

Trac excavator

Skidsteer Trailer

Skidsteer Loader

Skidsteer Attachments

Asphalt Hotbox

Leaf Box

Miscellaneous

EQUIPMENT-PUBLIC WORKS

92,324	60,000	45,000	45,000
134,491	130,000	150,000	160,000
7,860	30,000	0	0
0	75,000	0	0
0	0	10,000	0
0	0	0	70,000
0	0	20,000	0
0	0	35,000	35,000
0	0	0	5,000
20,190	29,000	0	0
		260,000	315,000

31.477.5131 EQUIPMENT

391,061	475,000	0	0
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OFFICE EQUIPMENT:*Police:*

31.421.5152

Copier

Servers/Equipment/IT

OFFICE EQUIPMENT-POLICE

0	6,000	0	0
0	0	35,000	20,000
		35,000	20,000

		FY 15-16 ACTUAL	FY 15-16 BUDGET	FY 16-17 BUDGET	FY 17-18 BUDGET
	<i>Development Services:</i>				
	<i>Voicemail Server/Software replacement</i>	0	0	35,000	0
	<i>Building Software</i>	0	0	0	65,000
	<i>Reconfig Inspector Workspace</i>	0	0	0	25,000
	<i>Network Update/Back-up (PD/VOF)</i>	0	0	60,000	30,000
	<i>Scanners and plotters</i>	0	0	0	0
31.461.5152	OFFICE EQUIPMENT-DEVELOPMENT SVCS			95,000	120,000
31.477.5152	OFFICE EQUIPMENT	0	6,000	0	0
31.477.5171	STREET LIGHTS	11,055	25,000	25,000	25,000
STREETS - NEW:					
	<i>Steger Road</i>	7,713	0	400,000	0
	<i>Other</i>	223,123	150,000	152,000	25,000
31.477.5172	STREETS - NEW	230,836	150,000	552,000	25,000
SIDEWALKS:					
	<i>Sidewalk replacement</i>	6,890	100,000	50,000	0
	<i>New Sidewalks</i>	0	60,000	5,000	50,000
31.477.5174	SIDEWALKS	6,890	160,000	55,000	50,000
31.477.5176	STORMWATER MANAGEMENT	9,581	25,000	50,000	25,000
31.477.5181	ASH TREE PROGRAM	532,833	350,000	525,000	275,000
OPEN SPACE IMPROVEMENTS:					
	<i>Jackson Creek</i>	10,680	30,000	15,000	15,000
	<i>Miscellaneous</i>	9,675	25,000	10,000	25,000
31.477.5261	OPEN SPACE IMPROVEMENTS	20,355	55,000	25,000	40,000
BIKE PATHS:					
	<i>Pfeiffer Road Trail</i>	4,504	200,000	200,000	99,062
	<i>Miscellaneous</i>	42,000	25,000	25,000	0
31.477.5262	BIKE PATHS	46,504	225,000	225,000	99,062
LOW INT LOANS/INCENTIVES:					
	<i>Phillips Chev tax</i>	253,549	175,000	0	100,000
	<i>Currie Motors Tax</i>	193,136	175,000	185,000	215,000
	<i>Miscellaneous</i>	0	250,000	100,000	100,000
31.477.5265	LOW INT LOANS/INCENTIVES	446,685	600,000	285,000	415,000
RETAIL/INDUSTRIAL GRANTS:					
	<i>Miscellaneous</i>	42,192	25,000	20,000	20,000
	<i>T3IP</i>	47,845	50,000	50,000	50,000
31.477.5266	RETAIL/INDUSTRIAL GRANTS	90,037	75,000	70,000	70,000
COMMUNITY ENHANCEMENTS:					
	<i>Kansas Street Seating</i>	86,317	85,000	10,000	0
	<i>Nebraska Street Lot</i>	0	350,000	350,000	0
	<i>Outdoor Equipment</i>	0	8,000	20,000	0
	<i>Downtown Landscaping</i>	4,155	50,000	25,000	0
	<i>Historic/Breidert Green</i>	2,315	50,000	25,000	0
	<i>Historic District Demolition</i>	23,309	25,000	25,000	25,000
	<i>Miscellaneous</i>	158,238	0	50,000	75,000
31.477.5268	COMMUNITY ENHANCEMENTS	274,334	568,000	505,000	100,000
EMERGENCY/CONTINGENCY					
31.477.5359	EMERGENCY/CONTINGENCY	0	50,000	0	0
<u>TOTALS: CAPITAL DEVELOPMENT</u>		2,899,756	4,904,000	3,384,100	2,804,662

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.

		FY 15-16 ACTUAL	FY 15-16 BUDGET	FY 16-17 BUDGET	FY 17-18 BUDGET
REVENUES		882,113	543,700	601,264	965,832
EXPENSES		1,080,961	1,225,000	1,977,627	2,648,811
NET CHANGE BEFORE TRANSFERS		(198,848)	(681,300)	(1,376,363)	(1,682,979)
TRANSFER IN					
23.390.3931	TRANSFER FROM FUND 31	0	0	0	1,682,979
	TOTAL TRANSFERS IN	0	0	0	1,682,979
TRANSFER OUT					
23.486.5431	TRANSFER TO FUND 31	241,228	0	0	0
	TOTAL TRANSFERS OUT	241,228	0	0	0
NET CHANGE IN FUND BALANCE		(440,076)	(681,300)	(1,376,363)	0

MOTOR FUEL TAX FUND - REVENUES

		FY 15-16 ACTUAL	FY 15-16 BUDGET	FY 16-17 BUDGET	FY 17-18 BUDGET
REVENUES					
INTERGOVERNMENTAL REVENUES:					
23.340.3423	MOTOR FUEL TAX	487,332	460,000	460,554	457,900
23.340.3425	REIMBURSEMENTS	393,398	83,500	140,110	505,432
	TOTAL INTERGOVERNMENTAL REVENUES	880,730	543,500	600,664	963,332
INTEREST INCOME:					
23.370.3732	INTEREST INCOME	1,383	200	600	2,500
	TOTAL INTEREST INCOME	1,383	200	600	2,500
	<u>TOTALS: MOTOR FUEL TAX FUND</u>	882,113	543,700	601,264	965,832

MOTOR FUEL TAX FUND - EXPENSES**EXPENSES****STREET MAINTENANCE:**

	<i>Street Resurfacing Program</i>	409,952	500,000	400,000	400,000
	<i>Road Salt</i>	157,618	200,000	150,000	150,000
23.486.4233	STREET MAINTENANCE	567,570	700,000	550,000	550,000

ENGINEERING FEES:

	<i>Street Resurfacing-Engineering</i>	56,855	0	0	0
	<i>St. Francis Road (and Bridge Ph III):</i>				
	<i>Phase II Engineering</i>	146,582	190,000	9,000	0
	<i>Phase III (Road and Bridge)</i>	0	0	0	531,790
	<i>St. Francis Road Bridge:</i>				
	<i>Phase II Engineering</i>	117,779	160,000	66,137	0
	<i>Steger Road:</i>				
	<i>Phase II</i>	142,175	175,000	0	0
	<i>Phase III Engineering</i>	0	0	92,490	0
	<i>Sauk Trail:</i>				
	<i>Phase II Engineering</i>	0	0	100,000	100,000
	<i>45 and Steger Signal:</i>				
	<i>Phase I Engineering</i>	0	0	110,000	50,000
	<i>Harlem Avenue:</i>				
	<i>Phase I Engineering</i>	50,000	0	125,000	125,000
23.486.4351	ENGINEERING FEES	513,391	525,000	502,627	806,790

CAPITAL IMPROVEMENTS:

	<i>Sauk Trail Land Acquisition</i>	0	0	25,000	25,000
	<i>Steger Road</i>	0	0	900,000	0
	<i>St. Francis Road</i>	0	0	0	1,050,845
	<i>St. Francis Road Bridge</i>	0	0	0	216,176
23.486.5172	CAPITAL IMPROVEMENTS	0	0	925,000	1,292,021

TOTALS: MOTOR FUEL TAX FUND

1,080,961	1,225,000	1,977,627	2,648,811
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SEWER & WATER OPERATIONS 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.

		FY 15-16 ACTUAL	FY 15-16 BUDGET	FY 16-17 BUDGET	FY 17-18 BUDGET
REVENUES		7,378,800	8,059,850	8,483,544	8,281,040
EXPENSES					
DEPT 491	SEWER OPERATIONS	2,835,053	3,263,700	3,065,400	3,352,840
DEPT 492	WATER OPERATIONS	2,706,582	2,906,600	3,180,385	3,244,650
DEPT 493	SEWER AND WATER-OTHER	2,947,505	0	0	0
TOTAL EXPENSES		8,489,140	6,170,300	6,245,785	6,597,490
CHANGE IN NET POSITION BEFORE TRANSFERS		(1,110,340)	1,889,550	2,237,759	1,683,550
TRANSFER IN					
62.390.3968	TRANSFER FROM S&W CAPITAL FUND	1,317,105	0	0	0
62.390.3969	TRANSFER FROM WWTP FUND	2,155,680	0	0	0
TOTAL TRANSFERS IN		3,472,785	0	0	0
TRANSFER OUT					
62.493.5468	TRANSFER TO S&W CAPITAL FUND	2,000,000	0	2,000,000	0
TOTAL TRANSFERS OUT		2,000,000	0	2,000,000	0
CHANGE IN NET POSITION		362,445	1,889,550	237,759	1,683,550

SEWER AND WATER OPERATIONS FUND - REVENUES

		FY 15-16 ACTUAL	FY 15-16 BUDGET	FY 16-17 BUDGET	FY 17-18 BUDGET
REVENUES					
	PERMITS:				
62.330.3312	WELL PERMITS	6,615	0	0	0
	TOTAL PERMITS	6,615	0	0	0
	CHARGES FOR SERVICES:				
62.360.3661	SEWER RECEIPTS	4,012,888	4,356,250	4,563,291	4,709,558
62.360.3662	WATER RECEIPTS	3,281,488	3,640,000	3,856,753	3,507,982
62.360.3669	WATER METERS	58,955	44,000	45,000	45,000
	TOTAL CHARGES FOR SERVICES	7,353,331	8,040,250	8,465,044	8,262,540
	INTEREST INCOME:				
62.370.3732	INTEREST INCOME	4,061	600	1,500	1,500
	TOTAL INTEREST INCOME	4,061	600	1,500	1,500
	MISCELLANEOUS:				
62.380.3831	SALE OF EQUIPMENT	2,871	0	0	0
62.380.3897	CONVENIENCE FEE	6,350	7,000	7,000	7,000
62.380.3899	MISCELLANEOUS	5,572	12,000	10,000	10,000
	TOTAL MISCELLANEOUS	14,793	19,000	17,000	17,000
	<u>TOTALS: S&W OPERATIONS FUND</u>	<u>7,378,800</u>	<u>8,059,850</u>	<u>8,483,544</u>	<u>8,281,040</u>

SEWER AND WATER OPERATIONS FUND - EXPENSES

		FY 15-16 ACTUAL	FY 15-16 BUDGET	FY 16-17 BUDGET	FY 17-18 BUDGET
EXPENSES - SEWER					
	PERSONNEL:				
62.491.4011	SALARIES - FULL TIME	679,424	645,000	680,000	700,040
62.491.4021	SALARIES - OVER TIME	62,694	35,000	50,000	60,000
62.491.4031	SALARIES - PART TIME	37,316	30,000	37,000	37,000
62.491.4111	I. M. R. F.	94,543	114,000	100,000	110,000
62.491.4121	SOCIAL SECURITY	58,002	68,000	71,400	64,000
62.491.4131	GROUP HEALTH INSURANCE	128,103	156,000	145,000	166,800
62.491.4133	ICMA/IPPFA EMPLOYER CONTRIBUTION	10,148	11,500	11,500	11,500
62.491.4134	HEALTH MAINTENANCE	0	500	500	500
62.491.4136	SELF-INSURANCE REIMBURSEMENT	34,480	37,000	40,000	40,000
62.491.4141	WORKERS' COMPENSATION	7,768	8,100	9,000	15,000
62.491.4151	UNEMPLOYMENT COMPENSATION	1,478	6,000	6,500	6,500
	TOTAL PERSONNEL	1,113,956	1,111,100	1,150,900	1,211,340
	REPAIRS AND MAINTENANCE:				
62.491.4211	R&M - SITE IMPROVEMENT	26,092	65,000	30,000	35,000
62.491.4228	R&M - LINES/LIFT STATION	0	0	100,000	100,000
62.491.4229	R&M - TREATMENT PLANT	12,244	0	150,000	200,000
62.491.4241	R&M - OFFICE EQUIPMENT	3,652	7,500	2,500	3,000
62.491.4243	R&M - VEHICLES	424	0	25,000	25,000
62.491.4251	R&M - UNIFORMS	8,620	7,500	7,500	7,500
	TOTAL REPAIRS AND MAINTENANCE	51,032	80,000	315,000	370,500
	PROFESSIONAL SERVICES:				
62.491.4321	ATTORNEY FEES	16,069	50,000	50,000	50,000
62.491.4324	NPDES FEE	47,673	65,000	75,000	150,000
62.491.4328	MASTER PLANNING	0	0	5,000	0
62.491.4331	AUDITOR FEES	7,063	10,000	10,000	10,000
62.491.4351	ENGINEER FEES	14,422	25,000	50,000	50,000
62.491.4371	ADMIN/BANKING FEES	21,256	15,000	20,000	30,000
	TOTAL PROFESSIONAL SERVICES	106,483	165,000	210,000	290,000
	COMMUNICATION:				
62.491.4431	PUBLISHING	0	0	10,000	10,000
62.491.4433	POSTAGE	28,691	35,000	35,000	35,000
62.491.4441	TELEPHONE	6,447	4,500	5,500	6,000
	TOTAL COMMUNICATION	35,138	39,500	50,500	51,000
	PROFESSIONAL DEVELOPMENT:				
62.491.4511	DUES	0	10,000	10,000	20,000
62.491.4521 (X)	CONVENTION EXPENSE	3,301	2,000	0	0
62.491.4541	MEETING EXPENSE	1,761	2,500	5,000	5,000
62.491.4551	EDUCATIONAL TRAINING	3,523	20,000	15,000	20,000
	TOTAL PROFESSIONAL DEVELOPMENT	8,585	34,500	30,000	45,000
	CONTRACTUAL SERVICES:				
62.491.4611	ELECTRICITY	423,207	400,000	425,000	425,000
62.491.4612	HEAT	11,749	20,000	20,000	20,000
62.491.4613 (X)	SEWER & WATER	97	100	0	0
62.491.4641	SAMPLE TESTING	32,947	40,000	50,000	60,000
62.491.4642	SLUDGE REMOVAL	529,401	500,000	400,000	400,000
62.491.4643 (X)	FLOW MONITORING	0	20,000	0	0
62.491.4651	SWARM INSURANCE	37,192	71,000	40,000	34,000
62.491.4653	BONDS & APPRAISALS	0	0	0	2,500
62.491.4661	LEASE RENTAL	1,609	2,000	2,000	2,000

		FY 15-16 ACTUAL	FY 15-16 BUDGET	FY 16-17 BUDGET	FY 17-18 BUDGET
62.491.4662	J.U.L.I.E. FEE	4,361	6,000	7,500	7,500
62.491.4663	PROPERTY LEASE	237	500	500	500
62.491.4664	OFFICE SPACE MAINT.	17,326	15,000	20,000	15,000
	TOTAL CONTRACTUAL SERVICES	1,058,126	1,074,600	965,000	966,500
	GENERAL SUPPLIES:				
62.491.4711	CHEMICALS	71,588	125,000	120,000	120,000
62.491.4712	LABORATORY SUPPLIES	36,669	30,000	35,000	30,000
62.491.4731	GASOLINE/OIL	21,779	40,000	40,000	40,000
62.491.4751	OFFICE SUPPLIES	20,168	7,000	10,000	10,000
62.491.4752	COMPUTER SOFTWARE	69	3,000	3,000	1,500
62.491.4753	SOFTWARE SUPPORT	36,910	16,000	20,000	25,500
62.491.4761	OPERATING SUPPLIES	36,185	20,000	15,000	20,000
62.491.4762	SAFETY SUPPLIES	3,936	6,000	6,000	10,000
62.491.4772	OFFICE EQUIPMENT	6,360	10,000	20,000	61,500
62.491.4791	EQUIPMENT & ACCESSORIES	4,864	7,000	75,000	100,000
	TOTAL GENERAL SUPPLIES	238,528	264,000	344,000	418,500
	GENERAL REPAIRS:				
62.491.4821 (X)	REPAIRS - TREATMENT PLANT	157,951	375,000	0	0
62.491.4823 (X)	REPAIRS - LINES	24,702	50,000	0	0
62.491.4841 (X)	REPAIRS - VEHICLES	27,090	20,000	0	0
	TOTAL GENERAL REPAIRS	209,743	445,000	0	0
	CAPITAL IMPROVEMENTS:				
62.491.5131 (X)	EQUIPMENT	13,462	50,000	0	0
	TOTAL CAPITAL IMPROVEMENTS	13,462	50,000	0	0
	<u>TOTALS: SEWER</u>	<u>2,835,053</u>	<u>3,263,700</u>	<u>3,065,400</u>	<u>3,352,840</u>
EXPENSES - WATER					
	PERSONNEL:				
62.492.4011	SALARIES - FULL TIME	741,985	765,000	900,000	927,000
62.492.4021	SALARIES - OVER TIME	86,927	75,000	75,000	85,000
62.492.4031	SALARIES - PART TIME	46,462	30,000	45,000	45,000
62.492.4111	I. M. R. F.	106,974	90,000	100,000	140,000
62.492.4121	SOCIAL SECURITY	65,294	52,000	65,000	83,900
62.492.4131	GROUP HEALTH INSURANCE	143,729	122,000	163,570	201,250
62.492.4133	ICMA/IPPFA EMPLOYER CONTRIBUTION	12,798	12,000	15,000	17,000
62.492.4134	HEALTH MAINTENANCE	0	500	500	500
62.492.4136	SELF-INSURANCE REIMBURSEMENT	33,706	37,000	45,000	45,000
62.492.4141	WORKERS' COMPENSATION	10,759	8,100	11,500	20,000
62.492.4151	UNEMPLOYMENT COMPENSATION	1,811	8,100	9,315	9,500
	TOTAL PERSONNEL	1,250,445	1,199,700	1,429,885	1,574,150
	REPAIRS AND MAINTENANCE:				
62.492.4211	R&M - BUILDINGS	45,352	65,000	65,000	40,000
62.492.4241	R&M - OFFICE EQUIPMENT	1,856	7,500	7,500	7,500
62.492.4243	R&M - VEHICLES	0	0	25,000	25,000
62.492.4251	R&M - UNIFORMS	8,054	7,500	7,500	7,500
62.492.4261	R&M - WATER LINES	6,404	5,000	350,000	380,000
62.492.4262	R&M - WELLS	334	0	200,000	50,000
62.492.4271	R&M - WATER TOWER	595	20,000	0	20,000
	TOTAL REPAIRS AND MAINTENANCE	62,595	105,000	655,000	530,000

		FY 15-16 ACTUAL	FY 15-16 BUDGET	FY 16-17 BUDGET	FY 17-18 BUDGET
	PROFESSIONAL SERVICES:				
62.492.4321	ATTORNEY FEES	27	10,000	10,000	10,000
62.492.4331	AUDITOR FEES	7,063	10,000	10,000	10,000
62.492.4351	ENGINEER FEES	0	10,000	25,000	25,000
62.492.4371	ADMIN/BANKING FEES	21,461	15,000	20,000	30,000
62.492.4381	WATER STUDY/ADMIN SERVICES	0	10,000	10,000	20,000
	TOTAL PROFESSIONAL SERVICES	28,551	55,000	75,000	95,000
	COMMUNICATION:				
62.492.4431	PUBLISHING	0	0	1,000	1,000
62.492.4433	POSTAGE	25,940	35,000	35,000	35,000
62.492.4441	TELEPHONE	3,725	5,000	5,000	6,000
	TOTAL COMMUNICATION	29,665	40,000	41,000	42,000
	PROFESSIONAL DEVELOPMENT:				
62.492.4511	DUES	10,461	10,000	8,000	20,000
62.492.4521 (X)	CONVENTION EXPENSE	7,208	3,500	0	0
62.492.4541	MEETING EXPENSE	3,543	3,000	4,000	4,000
62.492.4551	EDUCATIONAL TRAINING	4,840	15,000	21,000	15,000
	TOTAL PROFESSIONAL DEVELOPMENT	26,052	31,500	33,000	39,000
	CONTRACTUAL SERVICES:				
62.492.4611	ELECTRICITY	208,725	250,000	250,000	250,000
62.492.4612	HEAT	9,535	10,000	10,000	12,000
62.492.4613 (X)	SEWER & WATER	97	100	0	0
62.492.4641	SAMPLE TESTING	30,475	20,000	25,000	30,000
62.492.4651	SWARM INSURANCE	45,573	71,000	53,000	44,500
62.492.4653	BONDS & APPRAISALS	0	0	0	2,500
62.492.4661	LEASE RENTAL	0	3,000	2,500	2,500
62.492.4662	J.U.L.I.E. FEE	4,362	6,000	7,500	7,500
62.492.4663	PROPERTY LEASE	1,506	2,500	2,500	2,500
62.492.4664	OFFICE SPACE MAINT.	15,000	15,000	20,000	15,000
	TOTAL CONTRACTUAL SERVICES	315,273	377,600	370,500	366,500
	GENERAL SUPPLIES:				
62.492.4711	CHEMICALS	71,121	135,000	135,000	120,000
62.492.4712	LABORATORY SUPPLIES	16,355	6,800	10,000	25,000
62.492.4731	GASOLINE/OIL	21,525	40,000	40,000	40,000
62.492.4751	OFFICE SUPPLIES	14,085	15,000	20,000	20,000
62.492.4752	COMPUTER SOFTWARE	2,003	5,000	10,000	5,000
62.492.4753	SOFTWARE SUPPORT	16,420	16,000	16,000	21,500
62.492.4761	OPERATING SUPPLIES	38,703	30,000	40,000	50,000
62.492.4762	SAFETY SUPPLIES	2,282	10,000	10,000	15,000
62.492.4772	OFFICE EQUIPMENT	4,693	15,000	15,000	26,500
62.492.4791	EQUIPMENT & ACCESSORIES	3,716	10,000	75,000	75,000
62.492.4792	WATER METERS	0	0	200,000	200,000
	TOTAL GENERAL SUPPLIES	190,903	282,800	571,000	598,000
	GENERAL REPAIRS:				
62.492.4821 (X)	REPAIRS - WATER PLANT	20,644	35,000	0	0
62.492.4822 (X)	REPAIRS - WELLS	137,887	150,000	0	0
62.492.4823 (X)	REPAIRS - LINES	118,270	150,000	0	0
62.492.4824 (X)	RESTORATION-WATER LINES	269,630	150,000	0	0
62.492.4841 (X)	REPAIRS - VEHICLES	47,033	25,000	0	0
	TOTAL GENERAL REPAIRS	593,464	510,000	0	0

			FY 15-16 ACTUAL	FY 15-16 BUDGET	FY 16-17 BUDGET	FY 17-18 BUDGET
		CAPITAL IMPROVEMENTS:				
62.492.5131	(X)	EQUIPMENT	52,540	100,000	0	0
62.492.5161	(X)	WATER METERS	152,863	200,000	0	0
		TOTAL CAPITAL IMPROVEMENTS	205,403	300,000	0	0
		OTHER:				
62.492.5311	(X)	WATER REFUND	4,409	5,000	5,000	0
62.492.5358	(X)	CASH OVER/SHORT	(178)	0	0	0
		TOTAL OTHER	4,231	5,000	5,000	0
		<u>TOTALS: WATER</u>	<u>2,706,582</u>	<u>2,906,600</u>	<u>3,180,385</u>	<u>3,244,650</u>
		EXPENSES - SEWER & WATER OTHER				
62.493.4130		PENSION EXP-IMRF GASB 67/68	314,077	0	0	0
62.493.5360		DEPRECIATION EXPENSE	2,633,428	0	0	0
		TOTAL SEWER & WATER OTHER	2,947,505	0	0	0
		<u>TOTALS: SEWER & WATER OTHER</u>	<u>2,947,505</u>	<u>0</u>	<u>0</u>	<u>0</u>
		<u>TOTALS: S&W OPERATIONS FUND</u>	<u>8,489,140</u>	<u>6,170,300</u>	<u>6,245,785</u>	<u>6,597,490</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 Operations Fund.

		FY 15-16 ACTUAL	FY 15-16 BUDGET	FY 16-17 BUDGET	FY 17-18 BUDGET
REVENUES		431,170	330,000	380,000	375,000
EXPENSES					
	SEWER	620,980	7,220,000	2,005,000	1,800,000
	WATER	1,381,177	3,200,000	2,375,000	2,250,000
	TOTAL EXPENSES	2,002,157	10,420,000	4,380,000	4,050,000
TRANSFERS IN					
68.390.3961	TRANSFER FROM W&S GENERAL	2,000,000	0	2,000,000	0
	TOTAL TRANSFERS IN	2,000,000	0	2,000,000	0
TRANSFERS OUT					
68.492.5461	TRANSFER TO WATER & SEWER GENERAL	1,317,105	0	0	0
	TOTAL TRANSFERS OUT	1,317,105	0	0	0
CHANGE IN NET POSITION		(888,092)	(10,090,000)	(2,000,000)	(3,675,000)

SEWER AND WATER CAPITAL FUND - REVENUES

		FY 15-16 ACTUAL	FY 15-16 BUDGET	FY 16-17 BUDGET	FY 17-18 BUDGET
REVENUES					
<u>CHARGES FOR SERVICES:</u>					
68.360.3652	CAPACITY EXPANSION FEE	30,648	0	0	15,000
68.360.3665	SEWER CENTRAL SERVICE FEE	175,424	150,000	175,000	175,000
68.360.3666	WATER CENTRAL SERVICE FEE	179,674	150,000	175,000	175,000
	TOTAL CHARGES FOR SERVICES	385,746	300,000	350,000	365,000
<u>INTEREST INCOME:</u>					
68.370.3732	INTEREST INCOME	45,424	25,000	25,000	10,000
	TOTAL INTEREST INCOME	45,424	25,000	25,000	10,000
<u>MISCELLANEOUS:</u>					
68.380.3899	MISCELLANEOUS	0	5,000	5,000	0
	TOTAL MISCELLANEOUS	0	5,000	5,000	0
<u>TOTALS: SEWER & WATER CAPITAL FUND</u>		431,170	330,000	380,000	375,000

SEWER AND WATER CAPITAL FUND - EXPENSES**EXPENSES-SEWER****ENGINEERING FEES:**

68.491.4351 ENGINEERING FEES

FY 15-16 ACTUAL	FY 15-16 BUDGET	FY 16-17 BUDGET	FY 17-18 BUDGET
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29,186	2,200,000	100,000	100,000
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ADMIN/PROFESSIONAL SERVICES:

68.491.4371 ADMIN/PROFESSIONAL SERVICES

35,360	500,000	50,000	50,000
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I.E.P.A. LOAN PAYMENTS:

68.491.5011 I.E.P.A. LOAN

0	0	250,000	300,000
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LAND:

68.491.5111 LAND

7,475	500,000	250,000	250,000
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BUILDING - IMPROVEMENTS:

68.491.5121 BUILDING - IMPROVEMENTS

117,122	200,000	350,000	50,000
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EQUIPMENT:

Equipment/Vehicles
SCADA
68.491.5131 EQUIPMENT

228,949	360,000	125,000	150,000
0	0	30,000	100,000
228,949	360,000	155,000	250,000

SEWER SYSTEM IMPROVEMENTS:

Sewer System Improvements
Treatment Plants
Lift Stations
Sanitary Line Work
68.491.5182 SEWER SYSTEM IMPROVEMENTS

202,888	3,460,000	0	0
0	0	200,000	200,000
0	0	250,000	350,000
0	0	400,000	250,000
202,888	3,460,000	850,000	800,000

TOTALS: SEWER

620,980	7,220,000	2,005,000	1,800,000
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EXPENSES-WATER**ENGINEERING FEES:**

68.492.4351 ENGINEERING FEES

23,292	100,000	100,000	100,000
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I.E.P.A. LOAN PAYMENTS:

68.492.5011 I.E.P.A. LOAN

96,506	100,000	100,000	100,000
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CAPITAL IMPROVEMENTS:

68.492.5111 LAND
68.492.5121 BUILDING - IMPROVEMENTS
68.492.5131 EQUIPMENT
68.492.5162 WATER TOWER
68.492.5163 WATER LINES - TRANSMISSION
68.492.5164 WELLS/IRON REMOVAL
TOTAL CAPITAL IMPROVEMENTS

0	500,000	250,000	250,000
70,265	200,000	350,000	50,000
294,924	400,000	125,000	150,000
286,033	800,000	800,000	800,000
412,699	500,000	500,000	500,000
197,458	600,000	150,000	300,000
1,261,379	3,000,000	2,175,000	2,050,000

TOTALS: WATER

1,381,177	3,200,000	2,375,000	2,250,000
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TOTALS: SEWER & WATER CAPITAL FUND

2,002,157	10,420,000	4,380,000	4,050,000
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WASTE WATER TREATMENT PLANT CAPITAL FUND - SUMMARY

The Waste Water Treatment Plant Capital Fund was created during FY15-16 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 (IEPA). All expenses (reimbursable and non-reimbursable) associated with this project will be included in this fund. The majority of the expenses associated with this project are reimbursable through the IEPA loan.

	FY 15-16 ACTUAL	FY 15-16 BUDGET	FY 16-17 BUDGET	FY 17-18 BUDGET
REVENUES	0	0	14,154,640	17,884,632
EXPENSES	2,155,680	0	14,154,640	18,084,632
CHANGE IN NET POSITION	(2,155,680)	0	0	(200,000)

WWTP FUND - REVENUES

69.380.3890	IEPA LOAN PROCEEDS	0	0	14,154,640	17,884,632
	<u>TOTALS: WASTE WATER TREATMENT PLANT</u>	0	0	14,154,640	17,884,632

WWTP FUND - EXPENSES

DESIGN ENGINEERING & PROGRAM MANAGEMENT:					
69.491.5511	REGIONAL WWTP PRELIM TRTMNT BLDG & LAB	285,236	0	0	0
69.491.5512	NORTH & WEST PUMPING STATIONS	464,728	0	0	0
69.491.5513	REGIONAL POND	92,869	0	304,358	28,000
69.491.5514	HICKORY CREEK PUMP STATION & FORCE MAIN	164,650	0	305,722	10,000
69.491.5515	UNION DITCH INTERCEPTOR SWR & FORCE MAIN	168,238	0	214,644	17,000
69.491.5516	REGIONAL WWTP IMPROVEMENTS	539,547	0	1,217,494	37,000
69.491.5517	NORTH & WEST ABANDONMENT / NORTH POND	86,270	0	100,000	55,000
69.491.5518	PROGRAM INITIATION & MANAGEMENT	354,142	0	450,000	0
	TOTAL DESIGN ENGINEERING & PROGRAM MGMT	2,155,680	0	2,592,218	147,000
CONSTRUCTION ENGINEERING:					
69.491.5611	REGIONAL WWTP PRELIM TRTMNT BLDG & LAB	0	0	120,311	0
69.491.5612	NORTH & WEST PUMPING STATIONS	0	0	232,814	70,625
69.491.5613	REGIONAL POND	0	0	43,839	306,740
69.491.5614	HICKORY CREEK PUMP STATION & FORCE MAIN	0	0	3,950	163,277
69.491.5615	UNION DITCH INTERCEPTOR SEWER & FORCE MAIN	0	0	6,677	311,220
69.491.5616	REGIONAL WWTP IMPROVEMENTS	0	0	15,729	691,300
69.491.5617	NORTH & WEST ABANDONMENT / NORTH POND	0	0	0	0
69.491.5618	PROGRAM MANAGEMENT	0	0	191,700	149,100
	TOTAL CONSTRUCTION ENGINEERING	0	0	615,020	1,692,262
69.491.5710	ADMIN/PROFESSIONAL SERVICES	0	0	0	50,000
	TOTAL OTHER PROFESSIONAL SERVICES	0	0	0	50,000
CAPITAL IMPROVEMENTS:					
69.491.5911	REGIONAL WWTP PRELIM TRTMNT BLDG & LAB	0	0	3,490,659	0
69.491.5912	NORTH & WEST PUMPING STATIONS	0	0	6,754,809	1,470,000
69.491.5913	REGIONAL POND	0	0	438,385	3,067,400
69.491.5914	HICKORY CREEK PUMP STATION & FORCE MAIN	0	0	39,495	1,632,770
69.491.5915	UNION DITCH INTERCEPTOR SEWER & FORCE MAIN	0	0	66,767	3,112,200
69.491.5916	REGIONAL WWTP IMPROVEMENTS	0	0	157,287	6,913,000
69.491.5917	NORTH & WEST ABANDONMENT / NORTH POND	0	0	0	0
	TOTAL CAPITAL IMPROVEMENTS	0	0	10,947,402	16,195,370
	<u>TOTALS: WASTE WATER TREATMENT PLANT</u>	2,155,680	0	14,154,640	18,084,632

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.

	FY 15-16 ACTUAL	FY 15-16 BUDGET	FY 16-17 BUDGET	FY 17-18 BUDGET
ADDITIONS	950,463	1,323,060	1,402,667	1,480,824
DEDUCTIONS	635,504	697,000	730,604	828,000
CHANGE IN NET POSITION	314,959	626,060	672,063	652,824

POLICE PENSION FUND - ADDITIONS

	FY 15-16 ACTUAL	FY 15-16 BUDGET	FY 16-17 BUDGET	FY 17-18 BUDGET
ADDITIONS				
PROPERTY TAX LEVY	836,569	833,060	892,667	980,824
INVESTMENT INCOME	(139,872)	250,000	250,000	250,000
POLICE OFFICER CONTRIBUTIONS	253,766	240,000	260,000	250,000
TOTALS: POLICE PENSION FUND	950,463	1,323,060	1,402,667	1,480,824

POLICE PENSION FUND - DEDUCTIONS

	FY 15-16 ACTUAL	FY 15-16 BUDGET	FY 16-17 BUDGET	FY 17-18 BUDGET
DEDUCTIONS				
LAW ENFORCEMENT (PENSION)				
OFFICER PENSION		420,000	449,604	545,000
DISABILITY PENSION		150,000	150,000	150,000
REFUND OF CONTRIBUTIONS		50,000	50,000	50,000
PHYSICAL EXAMINATIONS		5,000	2,500	2,500
ATTORNEY FEES		10,000	10,000	10,000
ACCOUNTING SERVICES		15,000	20,000	20,000
AUDITOR/ACTUARY FEES		2,500	4,000	4,000
TRUST DEPARTMENT FEES		30,000	30,000	32,000
DUES		3,000	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		1,000	1,000	1,000
TOTALS: POLICE PENSION FUND	635,504	697,000	730,604	828,000

FOOTNOTES

(11)	Prior to FY17-18, this account was included in Fund 11-Police Fund. In FY17-18, the Police Fund (Fund 11) was collapsed into the General Fund (Fund 01). The 2nd set of digits within the account number remain 421. The Police Department expenses are included in Department 421 of the General Fund budget.
(12)	Prior to FY17-18, this account was included in Fund 12-Civil Defense Fund. In FY17-18, the Civil Defense Fund (Fund 12) was collapsed into the General Fund (Fund 01). The 2nd set of digits within the account number remain 428. The Civil Defense Department expenses are included in Department 428 of the General Fund budget.
(13)	Prior to FY17-18, this account was included in Fund 13-Public Works Fund. In FY17-18, the Public Works Fund (Fund 13) was collapsed into the General Fund (Fund 01). The 2nd set of digits within the account number remain 441. The Public Works Department expenses are included in Department 441 of the General Fund budget.
(14)	Prior to FY17-18, this account was included in Fund 14-Vehicle Tax Fund. In FY17-18, the Vehicle Tax Fund (Fund 14) was collapsed into the General Fund (Fund 01) within the Public Works Department (Dept 441). The 2nd set of digits within the account number remain 441. The Public Works Department expenses are included in Department 441 of the General Fund budget.
(15)	Prior to FY17-18, this account was included in Fund 15-Garbage Fund. In FY17-18, the Garbage Fund (Fund 15) was collapsed into the General Fund (Fund 01). The 2nd set of digits within the account number remain 447. The Garbage Disposal Department expenses are included in Department 447 of the General Fund budget.
(16)	Prior to FY17-18, this account was included in Fund 16-IMRF Fund. In FY17-18, the IMRF Fund (Fund 16) was collapsed into the General Fund (Fund 01). The IMRF expenses are now included within the respective department. The 2nd set of digits within the account number represents the department.
(17)	Prior to FY17-18, this account was included in Fund 17-Social Security Fund. In FY17-18, the Social Security Fund (Fund 17) was collapsed into the General Fund (Fund 01). The Social Security expenses are now included within the respective department. The 2nd set of digits within the account number represents the department.
(462)	Prior to FY17-18, the second set of digits for this account was 462. Beginning in FY17-18 the second set of digits (or the department) is 461. Department 461 is the Development Services Department.
(3115)	Auto Rental Tax is now a separate (new) revenue account within the General Fund. Prior to FY17-18, Auto Rental Tax was included with Sales Tax Revenue in the General Fund.
(X)	This account is no longer being used.