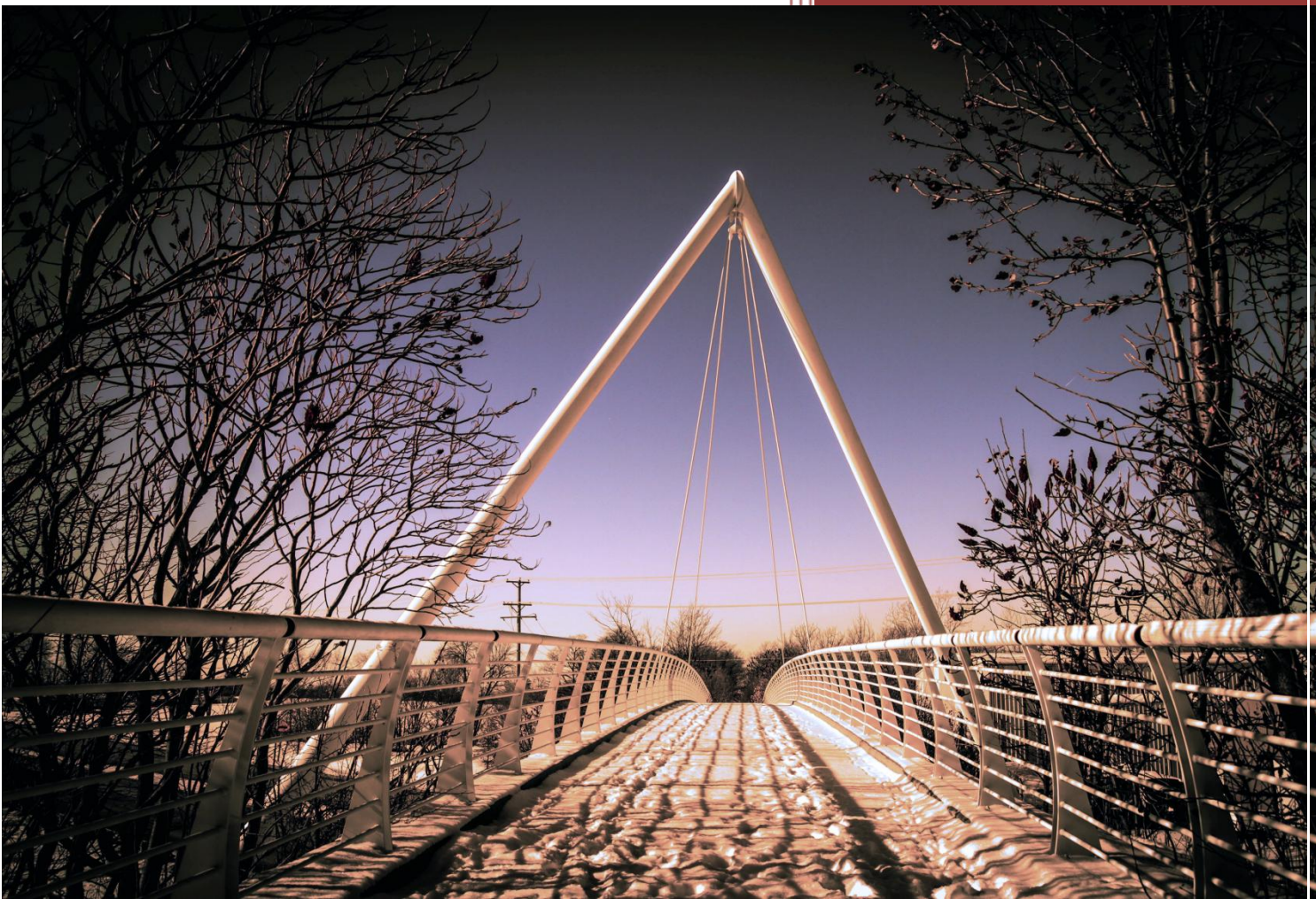


FY 18-19 BUDGET

VILLAGE OF FRANKFORT



MAYOR
Jim Holland

VILLAGE CLERK
Adam Borrelli

VILLAGE TRUSTEES

John Clavio	Keith Ogle
Cynthia Corso Heath	Mike Stevens
Robert J. Kennedy	Dick Trevarthan

VILLAGE OF FRANKFORT

FISCAL YEAR 2018/2019 ANNUAL BUDGET

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VILLAGE OF
FRANKFORT
EST ♦ 1855

April 16, 2018

Board of Trustees:

Enclosed is the Village of Frankfort's **2018-2019 budget**. The budget continues Frankfort's tradition of providing quality service to our growing community at a reasonable cost. The FY 2018-2019 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 \$2,500,000 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 \$4,100,000 to the Utility Capital fund. As structured in previous years, next year's budget is designed to produce end-of-year transfers from operating funds to capital funds. This annual transfer is the principal funding source for the Village's capital funds. If transfers plus capital revenues do not cover necessary capital expenses, the Village will spend down its reserves, which is not sustainable over the long term.

FY 2018-2019 FINANCIAL PLAN AND BUDGET OVERVIEW

General Corporate Fund revenues for FY 2018-2019 have been set conservatively at **\$15,900,355** which is an increase of \$1,663,331 from a year ago. This increase is due to the new revenue enhancements which include the newly imposed utility taxes (gas and electric), the increase to the telecommunications tax and the newly imposed garbage fee. General Corporate Expenditures have been budgeted at **\$14,349,894**. This results in a budgeted operating surplus of \$1,550,461 which will be used to help fund a portion of the Village's Capital Development Fund expenditures.

The FY 2018-2019 Water and Sewer revenues have been estimated at **\$10,395,805**, an increase of \$2,114,765 from last year's anticipated receipts. Revenue projections are higher for this upcoming year mainly due to the increased sewer rates related to the waste water treatment plant project. The total Water and Sewer operating expenditures in the FY 2018-2019 budget are **\$6,413,378**. This results in a budgeted operating surplus of \$3,982,427 which will be transferred to the Water and Sewer Capital Fund to pay for capital expenditures as well as debt service payments related to the Illinois Environmental Protection Agency loans. The debt service payments for the Waste Water Treatment Plant project are expected to be approximately \$3.7 million annually.

Frankfort's FY 2018-2019 budget continues to apply conservative financial management. Staff has held down budgeted costs and has used reasonable figures for revenues. Personnel costs are the largest operating expense of the Village. The FY 2018-2019 budget reflects a reduction in staffing of three positions going from 90 to 87 approved full-time employees. The Village is

currently operating with 81 full-time employees. There are six vacancies that are yet to be filled, two in the police department, two in the utility department and two in the public works department. The Village last operated with 81 employees in 2002, since then our population increased by over 60% and our geographic jurisdiction expanded by over four square miles. Despite the decrease of full-time positions, increases in total personnel costs from year to year still exist mainly due to increases in salaries, health insurance costs and pension costs.

The General and Utility Funds result in operating budgets 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 primarily produced by operational transfers and 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.

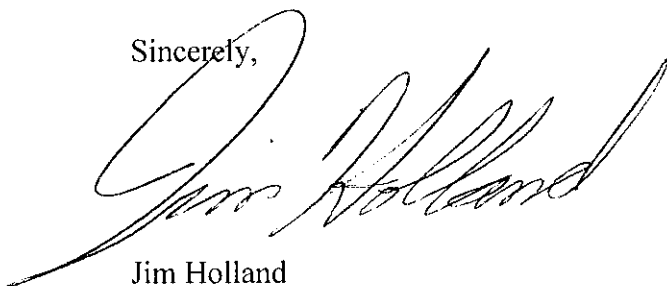
FY 2018-2019 INITIATIVES

Thank you for your input last December regarding new initiatives for FY 2018-2019. I believe that you will find the financial aspects of all new board initiatives reflected in this budget. It will be an interesting year as we enhance our street resurfacing program, continue construction of the Pfeiffer Road bike trail, begin construction on the St. Francis Road project and continue the waste water treatment plant consolidation project. In addition, I look forward to the Village of Frankfort's 2040 Comprehensive Plan. The plan will discuss physical, social and economic development, and serve as a key tool in developing policy, which will influence the Village budget and organize community initiatives. I am looking forward to hearing your ideas as well as Frankfort residents, business owners and stakeholders' ideas for the Village's exciting future. This comprehensive plan will serve as the guiding element for the Village of Frankfort.

CONCLUSION

With the aforementioned comprehensive plan, capital projects, 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", written in a cursive style.

Jim Holland
Village President

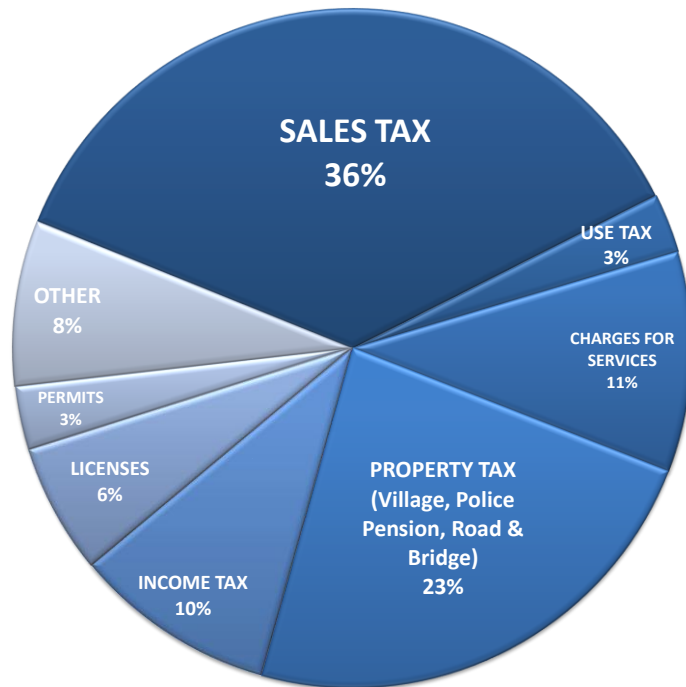
BUDGET SUMMARY

FY 2018-2019

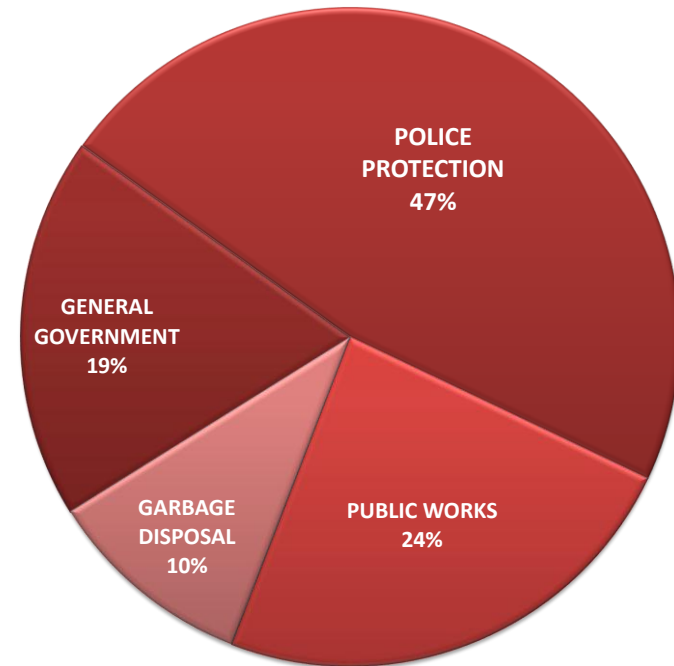
FUND TYPE	REVENUES	EXPENSES	NET	TRANSFERS IN	TRANSFERS OUT	NET CHANGE IN FUND BALANCE
<u>GOVERNMENTAL FUNDS:</u>						
GENERAL FUND	15,900,355	(14,349,894)	1,550,461	0	0	1,550,461
CAPITAL DEVELOPMENT FUND	384,145	(4,011,086)	(3,626,941)	0	(298,339)	(3,925,280)
MOTOR FUEL TAX FUND	885,832	(2,098,811)	(1,212,979)	298,339	0	(914,640)
TOTAL GOVERNMENTAL FUNDS	17,170,332	(20,459,791)	(3,289,459)	298,339	(298,339)	(3,289,459)
<u>ENTERPRISE (UTILITY) FUNDS:</u>						
SEWER & WATER OPERATIONS	10,395,805	(6,413,378)	3,982,427	0	0	3,982,427
SEWER & WATER CAPITAL	375,000	(5,990,579)	(5,615,579)	0	0	(5,615,579)
WWTP CAPITAL	18,997,197	(19,197,197)	(200,000)	0	0	(200,000)
TOTAL ENTERPRISE (UTILITY) FUND	29,768,002	(31,601,154)	(1,833,152)	0	0	(1,833,152)
<u>FIDUCIARY FUND:</u>						
POLICE PENSION FUND	1,544,764	(937,500)	607,264	0	0	607,264

GOVERNMENTAL OPERATIONS-GENERAL FUND 01

REVENUES



EXPENSES

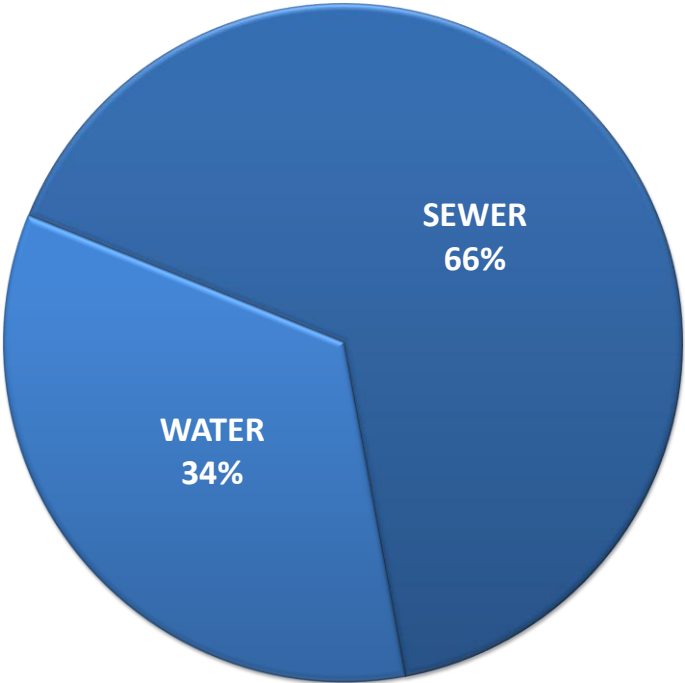


GOVERNMENTAL	
SALES TAX	5,800,000
PROPERTY TAX	3,724,355
CHARGES FOR SERVICES	1,668,200
INCOME TAX	1,533,000
LICENSES	986,000
PERMITS	480,000
USE TAX	450,000
OTHER	1,258,800
TOTAL GOVERNMENTAL	<u>15,900,355</u>

GOVERNMENTAL	
POLICE PROTECTION	6,772,604
PUBLIC WORKS	3,414,409
GENERAL GOVERNMENT	2,690,881
GARBAGE DISPOSAL	1,472,000
TOTAL GOVERNMENTAL	<u>14,349,894</u>

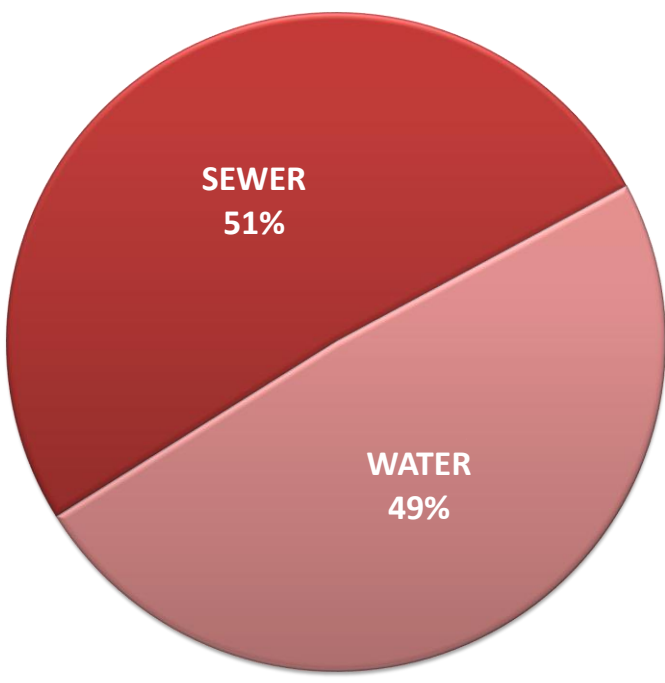
UTILITY OPERATIONS-SEWER & WATER FUND 62

REVENUES



UTILITY	
SEWER	6,859,016
WATER	3,536,789
TOTAL UTILITY	<u>10,395,805</u>

EXPENSES



UTILITY	
SEWER	3,274,796
WATER	3,138,582
TOTAL UTILITY	<u>6,413,378</u>

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: Beginning with 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 16-17 ACTUAL	FY 17-18 BUDGET	FY 18-19 BUDGET
REVENUES		14,668,700	14,485,619	14,237,024	15,900,355
EXPENSES					
DEPT 411	OFFICE OF THE MAYOR	256,259	242,498	281,450	263,950
DEPT 412	OFFICE OF THE ADMINISTRATOR	717,699	649,531	773,600	694,030
DEPT 413	FINANCE DEPARTMENT	257,012	284,445	357,250	369,612
DEPT 421	POLICE DEPARTMENT	5,831,546	5,949,034	6,669,839	6,772,604
DEPT 428	CIVIL DEFENSE	2,636	3,102	36,500	21,500
DEPT 441	PUBLIC WORKS	2,875,493	2,884,783	3,216,300	3,414,409
DEPT 442	BUILDING & CODE ENFORCEMENT	676,344	604,448	754,600	763,466
DEPT 447	GARBAGE DISPOSAL	1,373,179	1,417,644	1,451,000	1,472,000
DEPT 461	DEVELOPMENT SERVICES	313,916	403,617	604,150	578,323
TOTAL EXPENSES		12,304,084	12,439,102	14,144,689	14,349,894
NET CHANGE IN FUND BALANCE BEFORE TRANSFERS		2,364,616	2,046,517	92,335	1,550,461
TRANSFERS IN					
01.390.3931 (12)	TRANSFER FROM CAPITAL DEVELOPMENT	2,636	0	0	0
TOTAL TRANSFERS IN		2,636	0	0	0
TRANSFERS OUT					
01.413.5431	TRANSFER TO CAPITAL DEVELOPMENT	4,650,000	1,500,000	0	0
TOTAL TRANSFERS OUT		4,650,000	1,500,000	0	0
NET CHANGE IN FUND BALANCE		(2,282,748)	546,517	92,335	1,550,461

GENERAL FUND - REVENUES

REVENUES

		FY 15-16 ACTUAL	FY 16-17 ACTUAL	FY 17-18 BUDGET	FY 18-19 BUDGET
TAXES:					
01.310.3111	(11,15-17)	1,855,848	1,837,803	1,862,300	1,854,591
01.310.3112	(11)	836,569	890,526	980,824	1,044,764
01.310.3113	(13)	844,038	825,882	825,000	825,000
01.310.3115	(11, 13)	6,075,003	6,004,269	5,800,000	5,800,000
01.310.3116	(3115)	3,139	2,042	2,000	2,000
01.310.3120		0	0	0	225,000
01.310.3121		0	0	0	700,000
TOTAL TAXES		9,614,597	9,560,522	9,470,124	10,451,355
LICENSES:					
01.320.3211		3,565	1,550	3,000	1,500
01.320.3212		0	902	0	0
01.320.3213		600	815	600	600
01.320.3214		308,659	312,928	275,000	300,000
01.320.3215		9,736	9,674	9,600	9,600
01.320.3216		65,025	67,425	65,000	65,000
01.320.3217		12,945	17,465	13,000	13,000
01.320.3218		511,784	485,974	485,000	525,000
01.320.3219	(11)	68,848	77,822	70,000	70,000
01.320.3221	(11)	200	275	100	100
01.320.3242	(14)	1,378	1,168	1,300	1,200
TOTAL LICENSES		982,740	975,998	922,600	986,000
PERMITS:					
01.330.3309		69,965	50,416	60,000	50,000
01.330.3310		34,594	30,828	40,000	30,000
01.330.3311		518,793	418,870	500,000	400,000
01.330.3313		0	0	0	0
01.330.3318		0	4	0	0
TOTAL PERMITS		623,352	500,118	600,000	480,000
INTERGOVERNMENTAL REVENUES:					
01.340.3414	(11, 13)	57,438	63,357	45,000	45,000
01.340.3415		410,480	438,441	430,000	450,000
01.340.3416	(11)	1,818,863	1,676,626	1,750,000	1,533,000
01.340.3425	(11)	18,646	14,898	15,000	10,000
TOTAL INTERGOVERNMENTAL REV		2,305,427	2,193,322	2,240,000	2,038,000
FINES:					
01.350.3511		1,875	2,550	4,500	2,000
01.350.3521	(11)	139,733	87,920	100,000	85,000
01.350.3522	(11)	6,230	22,504	10,000	15,000
01.350.3523	(11)	4,750	4,325	4,200	4,000
01.350.3524	(11)	21,600	14,800	13,000	13,000
01.350.3526	(11)	2,913	5,666	5,000	5,000
01.350.3527	(11)	17,031	9,310	10,000	5,000
01.350.3528	(11)	15,505	9,830	11,000	10,000
TOTAL FINES		209,637	156,905	157,700	139,000
CHARGES FOR SERVICES:					
01.360.3611		2,700	23,750	12,000	12,000
01.360.3612		17,657	60,132	28,000	28,000
01.360.3615		9,338	9,396	7,000	7,000
01.360.3621	(11&13)	408,420	476,347	350,000	350,000
01.360.3622	(11)	2,926	3,049	3,200	3,200
01.360.3623	(11)	1,820	7,130	7,000	5,000

			FY 15-16 ACTUAL	FY 16-17 ACTUAL	FY 17-18 BUDGET	FY 18-19 BUDGET
01.360.3634		MOWING LOTS	55,486	39,125	25,000	25,000
01.360.3645	(15)	COMPOST FEES	7,309	6,655	7,500	7,000
01.360.3647	(15)	RECYCLING FEE	261,345	268,070	260,000	262,000
01.360.3648		GARBAGE FEE	0	0	0	969,000
		TOTAL CHARGES FOR SERVICES	767,001	893,654	699,700	1,668,200
		INTEREST INCOME:				
01.370.3732	(11,13-17)	INTEREST INCOME	9,082	23,610	3,000	10,000
		TOTAL INTEREST INCOME	9,082	23,610	3,000	10,000
		MISCELLANEOUS:				
01.380.3814		COUNTRY MARKET	54,604	51,594	50,000	50,000
01.380.3815		DONATIONS	4,785	4,255	4,500	4,000
01.380.3816		FISHING DERBY	206	156	200	100
01.380.3817		O.P.R.T. CELEBRATION	1,925	1,250	2,000	1,500
01.380.3818		FRANKFORT CHAMBER	10,800	10,800	10,800	10,800
01.380.3831	(11&13)	SALE OF EQUIPMENT	11,168	12,541	10,000	10,000
01.380.3897		CONVENIENCE FEE	1,502	1,309	1,400	1,400
01.380.3899	(11&13)	MISCELLANEOUS	71,874	99,585	65,000	50,000
		TOTAL MISCELLANEOUS	156,864	181,490	143,900	127,800
		<u>TOTALS: GENERAL CORPORATE FUND</u>	<u>14,668,700</u>	<u>14,485,619</u>	<u>14,237,024</u>	<u>15,900,355</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.

EXPENSES

		FY 15-16 ACTUAL	FY 16-17 ACTUAL	FY 17-18 BUDGET	FY 18-19 BUDGET
	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	5,279	6,100	6,100
01.411.4121 (17)	SOCIAL SECURITY	3,299	3,294	3,700	3,700
	TOTAL PERSONNEL	52,322	53,723	54,950	54,950
	PROFESSIONAL SERVICES:				
01.411.4321	ATTORNEY FEES	73,117	75,265	85,000	75,000
	TOTAL PROFESSIONAL SERVICES	73,117	75,265	85,000	75,000
	COMMUNICATION:				
01.411.4431	PUBLISHING	32,912	29,195	35,000	35,000
01.411.4441	TELEPHONE	0	0	500	500
	TOTAL COMMUNICATION	32,912	29,195	35,500	35,500
	PROFESSIONAL DEVELOPMENT:				
01.411.4511	DUES	18,763	21,071	20,000	22,000
01.411.4512	SUBSCRIPTIONS	64	0	500	550
01.411.4521 (X)	CONVENTION EXPENSE	2,024	0	0	0
01.411.4531	COMMUNITY RELATIONS	40,897	32,166	40,000	35,000
01.411.4532	EMPLOYEE RELATIONS	1,503	414	2,000	1,500
01.411.4541	MEETING EXPENSE	1,522	484	1,500	1,500
01.411.4542	BOARD MEETING EXPENSE	137	1,229	1,000	1,000
01.411.4551	EDUCATIONAL TRAINING	351	1,045	2,500	1,200
01.411.4557	CABLE PROGRAMMING	0	14,987	17,500	15,000
01.411.4558	BREIDERT GR/PRAIR PK PRESERV	0	462	5,000	5,000
01.411.4559	DOWNTOWN PRESERVATION	0	0	5,000	5,000
	TOTAL PROFESSIONAL DEVELOPMENT	65,261	71,858	95,000	87,750
	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	137	1,000	750
	TOTAL GENERAL SUPPLIES	506	137	1,000	750
	CAPITAL IMPROVEMENTS:				
01.411.5152 (X)	CABLE EQUIPMENT	11,343	0	0	0
01.411.5211 (X)	CABLE PROGRAMMING	9,286	0	0	0
01.411.5235 (X)	BREIDERT GR/PRAIR PK PRESERV	0	0	0	0
01.411.5268 (X)	DOWNTOWN PRESERVATION	0	0	0	0
	TOTAL CAPITAL IMPROVEMENTS	20,629	0	0	0
	OTHER:				
01.411.5314 (X)	TAX REBATE	1,512	2,320	0	0
	TOTAL OTHER	1,512	2,320	0	0
	<u>TOTALS: OFFICE OF THE MAYOR</u>	256,259	242,498	281,450	263,950

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.

EXPENSES

		FY 15-16 ACTUAL	FY 16-17 ACTUAL	FY 17-18 BUDGET	FY 18-19 BUDGET
	PERSONNEL:				
01.412.4011	SALARIES - FULL TIME	318,576	285,231	330,000	275,000
01.412.4021	SALARIES - OVER TIME	1,720	125	5,000	2,000
01.412.4031	SALARIES - PART TIME	65,670	62,483	65,000	70,000
01.412.4111 (16)	I.M.R.F.	42,338	40,206	48,000	35,750
01.412.4121 (17)	SOCIAL SECURITY	28,044	25,038	30,600	28,000
01.412.4131	GROUP HEALTH INSURANCE	51,072	57,704	86,300	92,000
01.412.4133	ICMA/IPPFA EMPLOYER CONTRIBUTION	4,200	3,938	4,500	4,500
01.412.4134	SAFETY & WELL EMPLOYEE	3,033	1,378	5,000	3,500
01.412.4136	SELF-INSURANCE REIMBURSEMENT	24,927	27,086	25,000	32,000
01.412.4141	WORKERS' COMPENSATION	4,564	4,051	8,000	7,020
01.412.4151	UNEMPLOYMENT COMPENSATION	897	1,100	1,000	1,000
	TOTAL PERSONNEL	545,041	508,340	608,400	550,770
	REPAIRS AND MAINTENANCE:				
01.412.4241	R&M - OFFICE EQUIP.	10,309	9,941	12,000	11,000
	TOTAL REPAIRS AND MAINTENANCE	10,309	9,941	12,000	11,000
	PROFESSIONAL SERVICES:				
01.412.4372	HIRING PROCESS	239	0	500	500
	TOTAL PROFESSIONAL SERVICES	239	0	500	500
	COMMUNICATION:				
01.412.4431	PUBLICATIONS	300	251	1,000	500
01.412.4432	PRINTING & DUPLICATING	3,163	4,645	4,000	4,000
01.412.4433	POSTAGE	6,099	6,113	7,000	7,000
01.412.4441	TELEPHONE	8,700	11,278	11,000	10,000
	TOTAL COMMUNICATION	18,262	22,287	23,000	21,500
	PROFESSIONAL DEVELOPMENT:				
01.412.4511	DUES	2,876	5,147	5,000	5,000
01.412.4521 (X)	CONVENTION EXPENSE	6,621	0	0	0
01.412.4531	COMMUNITY RELATIONS	1,537	151	2,000	2,000
01.412.4532	EMPLOYEE RELATIONS	5,668	1,374	2,500	1,700
01.412.4534	EVENTS	50,211	48,595	45,000	40,000
01.412.4535	BUSINESS RECRUITMENT/DEVELOP	0	37	1,000	500
01.412.4541	MEETING EXPENSE	1,452	660	2,000	2,000
01.412.4551	EDUCATIONAL TRAINING	1,033	1,906	5,000	3,500
	TOTAL PROFESSIONAL DEVELOPMENT	69,398	57,870	62,500	54,700
	CONTRACTUAL SERVICES:				
01.412.4651	SWARM INSURANCE	27,741	26,490	26,200	18,360
01.412.4661	OFFICE EQUIPMENT LEASE/RENTAL	2,266	2,274	2,500	2,500
	TOTAL CONTRACTUAL SERVICES	30,007	28,764	28,700	20,860

		FY 15-16 ACTUAL	FY 16-17 ACTUAL	FY 17-18 BUDGET	FY 18-19 BUDGET
	GENERAL SUPPLIES:				
01.412.4751	OFFICE SUPPLIES	13,499	9,362	12,000	10,000
01.412.4752	COMPUTER SOFTWARE	10,311	7,066	12,000	11,000
01.412.4753	SOFTWARE SUPPORT	9,758	2,502	7,000	7,000
01.412.4772	OFFICE EQUIPMENT	7,441	1,554	5,000	5,000
01.412.4781	UNIFORMS	1,460	1,481	2,500	1,200
01.412.4791	EQUIPMENT & ACCESSORIES	1,974	364	0	500
	TOTAL GENERAL SUPPLIES	44,443	22,329	38,500	34,700
	<u>TOTALS: OFFICE OF THE ADMINISTRATOR</u>	<u>717,699</u>	<u>649,531</u>	<u>773,600</u>	<u>694,030</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 16-17 ACTUAL	FY 17-18 BUDGET	FY 18-19 BUDGET
	PERSONNEL:				
01.413.4011	SALARIES - FULL TIME	132,740	143,107	170,000	175,000
01.413.4021	SALARIES - OVER TIME	0	0	500	500
01.413.4031	SALARIES - PART TIME	15,525	21,761	22,500	30,000
01.413.4111 ⁽¹⁶⁾	I.M.R.F	18,711	21,637	25,000	28,000
01.413.4121 ⁽¹⁷⁾	SOCIAL SECURITY	10,531	12,162	14,800	15,500
01.413.4131	GROUP HEALTH INSURANCE	15,879	23,104	33,350	33,122
01.413.4133	ICMA/IPPFA EMPLOYER CONTRIBUTION	1,880	1,750	2,000	2,000
01.413.4136	SELF-INSURANCE REIMBURSEMENT	1,143	7,084	10,000	10,000
01.413.4141	WORKERS' COMPENSATION	1,783	1,875	4,000	2,947
01.413.4151	UNEMPLOYMENT COMPENSATION	340	383	500	1,000
	TOTAL PERSONNEL	198,532	232,863	282,650	298,069
	REPAIRS AND MAINTENANCE:				
01.413.4241	R&M - OFFICE EQUIP.	604	435	1,000	1,000
	TOTAL REPAIRS AND MAINTENANCE	604	435	1,000	1,000
	PROFESSIONAL SERVICES:				
01.413.4331	AUDITOR FEES	14,563	13,435	17,000	19,000
01.413.4371	BANKING FEES	6,090	4,934	6,500	6,500
	TOTAL PROFESSIONAL SERVICES	20,653	18,369	23,500	25,500
	COMMUNICATION:				
01.413.4441	TELEPHONE	1,698	2,663	2,500	2,500
	TOTAL COMMUNICATION	1,698	2,663	2,500	2,500
	PROFESSIONAL DEVELOPMENT:				
01.413.4511	DUES	1,399	790	1,500	1,500
01.413.4521 ^(X)	CONVENTION EXPENSE	561	0	0	0
01.413.4541	MEETING EXPENSE	252	0	500	500
01.413.4551	EDUCATIONAL TRAINING	35	866	3,500	3,500
	TOTAL PROFESSIONAL DEVELOPMENT	2,247	1,656	5,500	5,500
	CONTRACTUAL SERVICES:				
01.413.4651	SWARM INSURANCE	8,538	9,494	8,100	7,543
01.413.4653	BONDS & APPRAISALS	1,537	1,249	7,000	2,500
	TOTAL CONTRACTUAL SERVICES	10,075	10,743	15,100	10,043
	GENERAL SUPPLIES:				
01.413.4751	OFFICE SUPPLIES	4,923	2,056	4,000	4,000
01.413.4753	SOFTWARE SUPPORT	16,490	14,943	19,500	19,500
01.413.4772	OFFICE EQUIPMENT	1,790	717	3,000	3,000
01.413.4781	UNIFORMS	0	0	500	500
	TOTAL GENERAL SUPPLIES	23,203	17,716	27,000	27,000
	TOTALS: FINANCE DEPARTMENT	257,012	284,445	357,250	369,612

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 Laraway 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.

FY 15-16 ACTUAL	FY 16-17 ACTUAL	FY 17-18 BUDGET	FY 18-19 BUDGET
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EXPENSES

LAW ENFORCEMENT					
PERSONNEL:					
01.421.4011 (11)	SALARIES - FULL TIME	2,843,189	2,862,952	2,970,000	3,100,000
01.421.4021 (11)	SALARIES - OVER TIME	54,337	53,537	90,000	90,000
01.421.4022 (11)	HOLIDAY PAY - POLICE	107,834	107,893	120,000	120,000
01.421.4025 (11)	SPECIAL EVENT PAY	2,328	6,598	20,000	15,000
01.421.4031 (11)	SALARIES - PART TIME	102,036	75,091	125,000	125,000
01.421.4051 (11)	SALARIES - CROSSING GUARD	2,430	2,430	2,500	2,500
01.421.4111 (16)	I.M.R.F.	45,224	45,243	50,000	52,000
01.421.4121 (17)	SOCIAL SECURITY	233,954	233,159	257,400	262,000
01.421.4130 (11)	POLICE PENSION EXPENSE	836,569	890,526	980,824	1,044,764
01.421.4131 (11)	GROUP HEALTH INSURANCE	494,928	573,965	659,000	667,642
01.421.4133 (11)	ICMA/IPPPA EMPLOYER CONTRIBUTION	39,715	38,403	45,000	45,000
01.421.4134 (11)	SAFETY & WELL EMPLOYEE	1,316	451	2,000	2,500
01.421.4136 (11)	SELF-INSURANCE REIMBURSEMENT	118,126	112,548	135,000	135,000
01.421.4141 (11)	WORKERS' COMPENSATION	34,382	32,377	60,000	51,649
01.421.4151 (11)	UNEMPLOYMENT COMPENSATION	6,547	6,605	20,000	15,000
TOTAL PERSONNEL		4,922,915	5,041,778	5,536,724	5,728,055
REPAIRS AND MAINTENANCE:					
01.421.4241 (11)	R&M - EQUIPMENT	2,767	7,318	8,000	7,000
01.421.4242 (11)	R&M - OFFICE EQUIPMENT	6,685	6,352	12,500	10,000
01.421.4243 (11)	R&M - VEHICLES	100	24,348	35,000	35,000
01.421.4251 (11)	R&M - UNIFORMS	3,765	4,060	6,000	5,000
TOTAL REPAIRS AND MAINTENANCE		13,317	42,078	61,500	57,000
PROFESSIONAL SERVICES:					
01.421.4321 (11)	ATTORNEY FEES	88,391	62,509	120,000	110,000
01.421.4371 (11)	ADMINISTRATIVE FEES	1,096	5,195	7,500	7,500
TOTAL PROFESSIONAL SERVICES		89,487	67,704	127,500	117,500
COMMUNICATION:					
01.421.4411 (11)	POLICE COMM. CENTER	337,746	330,117	393,000	360,000
01.421.4433 (11)	POSTAGE	783	757	1,000	1,000
01.421.4441 (11)	TELEPHONE	5,866	10,087	11,500	12,000
TOTAL COMMUNICATION		344,395	340,961	405,500	373,000

		FY 15-16 ACTUAL	FY 16-17 ACTUAL	FY 17-18 BUDGET	FY 18-19 BUDGET
	PROFESSIONAL DEVELOPMENT:				
01.421.4511 (11)	DUES	3,695	3,545	5,000	5,000
01.421.4512 (11)	SUBSCRIPTIONS	247	247	500	500
01.421.4531 (11)	COMMUNITY RELATIONS	5,622	4,908	6,000	6,000
01.421.4532 (11)	EMPLOYEE RELATIONS	0	294	500	500
01.421.4533 (11)	DARE PROGRAM	3,261	3,013	4,000	4,000
01.421.4541 (11)	MEETING EXPENSE	1,718	285	3,000	2,500
01.421.4551 (11)	EDUCATIONAL TRAINING	20,627	24,077	30,000	32,500
01.421.4553 (11)	FALL FESTIVAL/CADET SUPPORT	7,915	10,965	12,000	12,000
01.421.4554 (11)	MAJOR CRASH INVESTIGATIVE TM	618	533	500	500
01.421.4555 (11)	REIMBURSABLE EXPENSES	7,707	2,154	5,000	5,000
	TOTAL PROFESSIONAL DEVELOPMENT	51,410	50,021	66,500	68,500
	CONTRACTUAL SERVICES:				
01.421.4651 (11)	SWARM INSURANCE	164,614	163,973	152,000	129,934
01.421.4654	ANIMAL CONTROL	0	0	0	2,500
	TOTAL CONTRACTUAL SERVICES	164,614	163,973	152,000	132,434
	GENERAL SUPPLIES:				
01.421.4721 (11)	FIREARMS SUPPLIES	17,024	17,455	17,000	15,000
01.421.4731 (11)	GASOLINE/OIL	69,226	61,951	115,000	100,000
01.421.4751 (11)	OFFICE SUPPLIES	4,298	4,829	5,000	5,500
01.421.4752 (11)	COMPUTER SOFTWARE	2,796	2,963	4,000	3,500
01.421.4753 (11)	SOFTWARE SUPPORT	34,064	34,720	55,000	50,000
01.421.4761 (11)	OPERATING SUPPLIES	4,804	3,707	6,000	6,500
01.421.4771 (11)	OFFICE FURNITURE	7,583	6,794	8,000	8,000
01.421.4772 (11)	OFFICE EQUIPMENT	2,497	3,439	3,500	8,500
01.421.4781 (11)	UNIFORMS	16,555	15,890	20,000	22,500
01.421.4791 (11)	EQUIPMENT & ACCESSORIES	28,736	34,035	35,000	30,000
01.421.4795 (11)	DRUG FUND EXPENSE	0	34,990	20,000	15,000
01.421.4796 (11)	DUI FUND EXPENSE	0	13,689	15,000	15,000
	TOTAL GENERAL SUPPLIES	187,583	234,462	303,500	279,500
	GENERAL REPAIRS:				
01.421.4841 (11,X)	REPAIRS - VEHICLES	31,014	0	0	0
	TOTAL GENERAL REPAIRS	31,014	0	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	0	0	0
	TOTAL CAPITAL IMPROVEMENTS	24,805	0	0	0
	<u>TOTALS: LAW ENFORCEMENT</u>	<u>5,829,540</u>	<u>5,940,977</u>	<u>6,653,224</u>	<u>6,755,989</u>
	POLICE/FIRE COMMISSION				
01.422.4041 (11)	SALARIES-APPOINTED OFFICIALS	540	1,050	1,500	1,500
01.422.4121 (17)	SOCIAL SECURITY	41	80	115	115
01.422.4134 (11)	SAFETY & WELL EMPLOYEE	0	1,147	2,500	2,500
01.422.4135 (11)	ELIGIBILITY/PROMOTION	1,050	5,405	10,000	10,000
01.422.4321 (11)	ATTORNEY FEES	0	0	1,000	1,000
01.422.4511 (11)	DUES	375	375	500	500
01.422.4551 (11)	EDUCATIONAL TRAINING	0	0	500	500
01.422.4751 (11)	OFFICE SUPPLIES	0	0	500	500
	<u>TOTALS: POLICE/FIRE COMMISSION</u>	<u>2,006</u>	<u>8,057</u>	<u>16,615</u>	<u>16,615</u>
	<u>TOTALS: POLICE DEPARTMENT</u>	<u>5,831,546</u>	<u>5,949,034</u>	<u>6,669,839</u>	<u>6,772,604</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 16-17 ACTUAL	FY 17-18 BUDGET	FY 18-19 BUDGET
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EXPENSES

		CIVIL DEFENSE:				
01.428.4241	(12)	R&M - EQUIPMENT	2,636	3,102	35,000	20,000
01.428.4551	(12)	EDUCATIONAL TRAINING	0	0	500	500
01.428.4781	(12)	UNIFORMS	0	0	1,000	1,000
TOTAL CIVIL DEFENSE			2,636	3,102	36,500	21,500
<u>TOTALS: CIVIL DEFENSE</u>			2,636	3,102	36,500	21,500

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

FY 15-16 ACTUAL	FY 16-17 ACTUAL	FY 17-18 BUDGET	FY 18-19 BUDGET
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EXPENSES

STREETS						
PERSONNEL:						
01.441.4011	(13)	SALARIES - FULL TIME	863,773	948,079	968,000	1,009,000
01.441.4021	(13)	SALARIES - OVER TIME	142,017	114,489	150,000	150,000
01.441.4031	(13)	SALARIES - PART TIME	52,800	58,478	80,000	75,000
01.441.4111	(16)	I.M.R.F.	129,042	140,435	148,000	160,000
01.441.4121	(17)	SOCIAL SECURITY	80,293	84,917	94,600	100,000
01.441.4131	(13)	GROUP HEALTH INSURANCE	202,541	226,265	262,200	255,098
01.441.4133	(13)	ICMA/IPPFA EMPLOYER CONTRIBUTION	14,885	17,733	20,000	20,000
01.441.4134	(13)	SAFETY & WELL EMPLOYEE	112	111	500	500
01.441.4136	(13)	SELF-INSURANCE REIMBURSEMENT	45,859	51,029	60,000	60,000
01.441.4141	(13)	WORKERS' COMPENSATION	12,933	11,532	20,000	21,496
01.441.4151	(13)	UNEMPLOYMENT COMPENSATION	7,444	2,354	6,500	6,500
TOTAL PERSONNEL			1,551,699	1,655,422	1,809,800	1,857,594
REPAIRS AND MAINTENANCE:						
01.441.4211	(13)	R&M - BLDG/SITE IMPROVEMENT	79,441	71,069	85,000	85,000
01.441.4215	(13)	R&M - LAWN MOWING	228,265	192,374	210,000	210,000
01.441.4216	(13)	R&M - PUBLIC GRDS	118,529	138,942	100,000	100,000
01.441.4218	(13)	R&M - PRAIRIE PARK	13,372	4,855	10,000	10,000
01.441.4220	(13)	R&M - SIDEWALKS	0	23,328	60,000	60,000
01.441.4222		R&M - ROAD SALT	0	0	0	150,000
01.441.4230	(14)	R&M - PATCHING MIX	0	5,983	6,000	6,000
01.441.4231	(13)	R&M - CURBS	9,573	2,343	6,000	6,000
01.441.4232	(13)	R&M - STORM SYSTEM	65,570	54,915	65,000	65,000
01.441.4233	(13)	R&M - STREETS/SIGNS	69,924	53,577	55,000	55,000
01.441.4234	(13)	R&M - TRAFFIC LIGHTS	30,077	32,007	32,000	32,000
01.441.4235	(13)	R&M - TREES & WEEDS	17,882	10,526	20,000	25,000
01.441.4236	(13)	R&M - STREET LIGHTS	110,534	96,354	95,000	95,000
01.441.4237	(13)	R&M - EMERGENCY RESPONSE SERVICES	0	0	2,500	2,500
01.441.4238	(13)	R&M - STREET SWEEP	36,242	21,942	30,000	35,000
01.441.4241	(13)	R&M - EQUIPMENT	0	2,338	6,000	6,000
01.441.4243	(13)	R&M - VEHICLES	832	93,639	90,000	90,000
01.441.4251	(13)	R&M - UNIFORMS	11,414	7,843	10,000	10,000
TOTAL REPAIRS AND MAINTENANCE			791,655	812,035	882,500	1,042,500
PROFESSIONAL SERVICES:						
01.441.4321		ATTORNEY FEES	0	0	0	25,000
01.441.4324	(13)	NPDES FEE	1,000	1,000	1,500	1,500
01.441.4351	(13)	PROFESSIONAL SERVICES	5,472	4,725	3,000	6,000
01.441.4352	(13)	BRIDGE INSPECTIONS	1,543	4,323	7,000	6,000
TOTAL PROFESSIONAL SERVICES			8,015	10,048	11,500	38,500

			FY 15-16 ACTUAL	FY 16-17 ACTUAL	FY 17-18 BUDGET	FY 18-19 BUDGET
		COMMUNICATIONS				
01.441.4431	(13)	PUBLISHING	0	478	1,000	1,000
01.441.4441	(13)	TELEPHONE	6,691	6,907	7,000	7,000
		TOTAL COMMUNICATIONS	6,691	7,385	8,000	8,000
		PROFESSIONAL DEVELOPMENT:				
01.441.4511	(13)	DUES	635	0	1,000	1,000
01.441.4541	(13)	MEETING EXPENSE	2,805	2,007	4,000	3,000
01.441.4551	(13)	EDUCATIONAL TRAINING	9,380	11,753	15,000	12,000
		TOTAL PROFESSIONAL DEVELOPMENT	12,820	13,760	20,000	16,000
		CONTRACTUAL SERVICES:				
01.441.4611	(13)	ELECTRICITY	15,834	46,638	20,000	20,000
01.441.4612	(13)	HEAT	8,185	6,211	7,000	7,000
01.441.4632	(13)	STREET LIGHTING	99,582	72,160	120,000	110,000
01.441.4651	(13)	SWARM INSURANCE	57,621	58,313	56,000	46,815
01.441.4661	(13)	EQUIPMENT LEASE/RENTAL	8,769	5,701	15,000	14,500
01.441.4672	(13)	PEST CONTROL	74,158	95,874	120,000	120,000
		TOTAL CONTRACTUAL SERVICES	264,149	284,897	338,000	318,315
		GENERAL SUPPLIES:				
01.441.4731	(13)	GASOLINE/OIL	47,484	44,984	70,000	62,000
01.441.4741	(13)	JANITORIAL SUPPLIES	17,779	19,209	20,000	20,000
01.441.4751	(14)	OFFICE SUPPLIES	0	0	1,000	1,000
01.441.4752	(13)	COMPUTER SOFTWARE	6,420	4,608	6,000	6,000
01.441.4753	(13)	SOFTWARE SUPPORT	1,801	1,442	4,500	4,500
01.441.4761	(13)	OPERATING SUPPLIES	20,332	27,746	25,000	25,000
01.441.4762	(13)	SAFETY SUPPLIES	2,309	1,908	2,500	2,500
01.441.4772	(13)	OFFICE EQUIPMENT	1,296	1,122	2,500	2,500
01.441.4791	(13)	EQUIPMENT & ACCESSORIES	6,258	217	15,000	10,000
		TOTAL GENERAL SUPPLIES	103,679	101,236	146,500	133,500
		GENERAL REPAIRS:				
01.441.4831	(13,X)	REPAIRS - STREETS	6,359	0	0	0
01.441.4832	(14,X)	REPAIRS - PATCHING MIX	4,847	0	0	0
01.441.4833	(14,X)	REPAIRS - ROAD SALT	0	0	0	0
01.441.4841	(13,X)	REPAIRS - VEHICLES	100,058	0	0	0
01.441.4844	(13,X)	REPAIRS - EQUIPMENT	5,959	0	0	0
01.441.4851	(13,X)	REPAIRS - SIDEWALKS	19,562	0	0	0
		TOTAL GENERAL REPAIRS	136,785	0	0	0
		<u>TOTALS: PUBLIC WORKS DEPARTMENT</u>	<u>2,875,493</u>	<u>2,884,783</u>	<u>3,216,300</u>	<u>3,414,409</u>

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 16-17 ACTUAL	FY 17-18 BUDGET	FY 18-19 BUDGET
PERSONNEL:					
01.442.4011	SALARIES - FULL TIME	236,454	221,564	235,000	265,000
01.442.4021	SALARIES - OVER TIME	3,445	2,197	4,000	4,000
01.442.4031	SALARIES - PART TIME	91,324	63,491	85,000	90,000
01.442.4111 (16)	I.M.R.F.	34,498	33,252	38,000	38,000
01.442.4121 (17)	SOCIAL SECURITY	25,208	21,700	27,800	25,000
01.442.4131	GROUP HEALTH INSURANCE	55,482	47,122	71,300	68,257
01.442.4133	ICMA/IPPFA EMPLOYER CONTRIBUTION	5,330	4,613	5,500	5,500
01.442.4134	SAFETY & WELL EMPLOYEE	0	0	200	200
01.442.4136	SELF-INSURANCE REIMBURSEMENT	26,293	19,802	15,000	21,000
01.442.4141	WORKERS' COMPENSATION	3,485	3,331	6,000	4,947
01.442.4151	UNEMPLOYMENT COMPENSATION	664	674	5,000	5,000
	TOTAL PERSONNEL	482,183	417,746	492,800	526,904
REPAIRS AND MAINTENANCE:					
01.442.4235	R&M - WEEDS	62,169	59,508	65,000	60,000
01.442.4241	R&M - EQUIPMENT	1,795	1,442	2,500	2,500
01.442.4243	R&M - VEHICLES	0	1,043	3,000	3,000
	TOTAL REPAIRS AND MAINTENANCE	63,964	61,993	70,500	65,500
PROFESSIONAL SERVICES:					
01.442.4321	ATTORNEY FEES	0	0	10,000	10,000
01.442.4343	INSPECTION FEES	36,147	31,787	50,000	40,000
01.442.4359	EMERGENCY CONTRACT SERVICE	0	0	5,000	5,000
01.442.4391	CONSULTANT PLAN REVIEW FEE	29,370	53,578	55,000	50,000
	TOTAL PROFESSIONAL SERVICES	65,517	85,365	120,000	105,000
COMMUNICATION:					
01.442.4431	PUBLISHING	126	0	2,500	2,000
01.442.4441	TELEPHONE	3,413	4,590	4,500	4,000
	TOTAL COMMUNICATION	3,539	4,590	7,000	6,000
PROFESSIONAL DEVELOPMENT:					
01.442.4511	DUES	580	460	800	800
01.442.4512	SUBSCRIPTIONS	0	0	500	500
01.442.4521 (X)	CONVENTION EXPENSE	1,264	0	0	0
01.442.4541	MEETING EXPENSE	645	195	1,000	850
01.442.4551	EDUCATIONAL TRAINING	10,972	4,489	12,000	12,000
	TOTAL PROFESSIONAL DEVELOPMENT	13,461	5,144	14,300	14,150
CONTRACTUAL SERVICES:					
01.442.4651	SWARM INSURANCE	16,684	16,871	16,500	12,662
	TOTAL CONTRACTUAL SERVICES	16,684	16,871	16,500	12,662

		FY 15-16 ACTUAL	FY 16-17 ACTUAL	FY 17-18 BUDGET	FY 18-19 BUDGET
	GENERAL SUPPLIES:				
01.442.4731	GASOLINE/OIL	3,018	3,983	4,500	4,500
01.442.4751	OFFICE SUPPLIES	5,648	1,854	4,000	3,500
01.442.4752	COMPUTER SOFTWARE	449	0	2,000	2,000
01.442.4753	SOFTWARE SUPPORT	11,078	4,561	14,000	14,000
01.442.4761	OPERATING SUPPLIES	1,924	247	1,500	1,500
01.442.4771	OFFICE FURNITURE	0	0	2,000	2,000
01.442.4772	OFFICE EQUIPMENT	1,136	201	3,000	3,000
01.442.4781	UNIFORMS	2,583	993	1,500	1,750
01.442.4791	EQUIPMENT & ACCESSORIES	81	0	1,000	1,000
	TOTAL GENERAL SUPPLIES	25,917	11,839	33,500	33,250
	GENERAL REPAIRS:				
01.442.4841	(X) REPAIRS - VEHICLES	644	0	0	0
	TOTAL GENERAL REPAIRS	644	0	0	0
	OTHER:				
01.442.5359	(X) MISC/EMERG CONTRACT SERVICE	4,435	900	0	0
	TOTAL OTHER	4,435	900	0	0
	<u>TOTALS: BUILDING DEPARTMENT</u>	676,344	604,448	754,600	763,466

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. Village residents pay a monthly charge on their utility bills to cover garbage and 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.

FY 15-16 ACTUAL	FY 16-17 ACTUAL	FY 17-18 BUDGET	FY 18-19 BUDGET
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EXPENSES

		CONTRACTUAL SERVICES:				
01.447.4621	(15)	GARBAGE DISPOSAL	1,081,424	1,116,121	1,136,700	1,116,000
01.447.4622	(15)	YARD WASTE DISPOSAL	36,381	36,690	45,000	45,000
01.447.4625	(15)	RECYCLING FEE	255,374	264,833	269,300	311,000
TOTAL CONTRACTUAL SERVICES			1,373,179	1,417,644	1,451,000	1,472,000
<u>TOTALS: GARBAGE DISPOSAL</u>			1,373,179	1,417,644	1,451,000	1,472,000

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 16-17 ACTUAL	FY 17-18 BUDGET	FY 18-19 BUDGET
EXPENSES					
	PERSONNEL:				
01.461.4011	SALARIES - FULL TIME	149,514	172,907	215,000	177,000
01.461.4021	SALARIES - OVER TIME	231	1,675	2,500	2,500
01.461.4031	SALARIES - PART TIME	3,297	0	12,000	20,000
01.461.4041	SALARIES-APPOINTED OFFICIAL	4,610	5,440	4,750	5,000
01.461.4111 (16)	I.M.R.F.	19,188	22,989	29,000	29,000
01.461.4121 (17)	SOCIAL SECURITY	11,512	12,976	20,900	20,900
01.461.4131	GROUP HEALTH INSURANCE	21,770	24,736	36,800	37,741
01.461.4133	ICMA/IPPFA EMPLOYER CONTRIBUTION	2,145	2,438	3,700	3,700
01.461.4136	SELF-INSURANCE REIMBURSEMENT	5,270	8,264	13,000	13,000
01.461.4141	WORKERS' COMPENSATION	1,723	2,038	4,000	3,577
01.461.4151	UNEMPLOYMENT COMPENSATION	328	423	1,000	1,000
	TOTAL PERSONNEL	219,588	253,886	342,650	313,418
	REPAIRS AND MAINTENANCE:				
01.461.4241	R&M - OFFICE EQUIP.	0	773	3,000	2,500
01.461.4243	R&M - VEHICLES	0	1,673	1,500	1,500
	TOTAL REPAIRS AND MAINTENANCE	0	2,446	4,500	4,000
	PROFESSIONAL SERVICES:				
01.461.4321 (462)	ATTORNEY FEES	0	0	5,000	5,000
01.461.4341 (462)	CONSULTANT FEES	22,355	28,491	125,000	125,000
01.461.4351 (462)	ENGINEER FEES	32,803	83,290	60,000	65,000
01.461.4361 (462)	CONTRACTUAL FEES	760	0	5,000	5,000
01.461.4362 (462)	ECONOMIC DEVELOPMENT	5,935	5,652	7,000	5,000
	TOTAL PROFESSIONAL SERVICES	61,853	117,433	202,000	205,000
	COMMUNICATION:				
01.461.4431	PUBLISHING	2,322	3,344	3,000	3,000
01.461.4432	PRINTING & DUPLICATING	0	0	500	500
01.461.4433	POSTAGE	0	20	200	200
01.461.4441	TELEPHONE	2,587	3,893	3,500	3,250
	TOTAL COMMUNICATION	4,909	7,257	7,200	6,950
	PROFESSIONAL DEVELOPMENT:				
01.461.4511	DUES	1,545	943	1,800	2,500
01.461.4512	SUBSCRIPTIONS	383	771	700	500
01.461.4521 (X)	CONVENTION EXPENSE	2,410	0	0	0
01.461.4531	COMMUNITY RELATIONS	0	0	1,500	2,000
01.461.4541	MEETING EXPENSE	357	511	500	1,000
01.461.4551	EDUCATIONAL TRAINING	1,313	489	8,000	7,000
01.461.4561	PLAN COMMISSION EXPENSE	183	156	1,000	3,500
	TOTAL PROFESSIONAL DEVELOPMENT	6,191	2,870	13,500	16,500

		FY 15-16 ACTUAL	FY 16-17 ACTUAL	FY 17-18 BUDGET	FY 18-19 BUDGET
01.461.4651	CONTRACTUAL SERVICES: SWARM INSURANCE	8,250	10,317	10,500	9,155
	TOTAL CONTRACTUAL SERVICES	8,250	10,317	10,500	9,155
	GENERAL SUPPLIES:				
01.461.4731	GASOLINE/OIL	1,051	1,665	2,000	2,000
01.461.4751	OFFICE SUPPLIES	393	1,444	1,500	1,500
01.461.4752	COMPUTER SOFTWARE	0	192	1,500	1,500
01.461.4753	SOFTWARE SUPPORT	8,782	6,107	12,000	12,000
01.461.4754	GIS SUPPLIES	1,121	0	2,000	1,500
01.461.4771	OFFICE FURNITURE	0	0	2,000	2,000
01.461.4772	OFFICE EQUIPMENT	1,488	0	2,000	2,000
01.461.4781	UNIFORMS	0	0	300	300
01.461.4791	EQUIPMENT & ACCESSORIES	0	0	500	500
	TOTAL GENERAL SUPPLIES	12,835	9,408	23,800	23,300
	GENERAL REPAIRS:				
01.461.4841 (X)	REPAIRS - VEHICLES	290	0	0	0
	TOTAL GENERAL REPAIRS	290	0	0	0
	<u>TOTALS: DEVELOPMENT SERVICES</u>	313,916	403,617	604,150	578,323

GENERAL CAPITAL DEVELOPMENT FUND - SUMMARY

The Capital Development Fund is mainly 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 16-17 ACTUAL	FY 17-18 BUDGET	FY 18-19 BUDGET
REVENUES		341,290	228,998	228,406	384,145
EXPENSES		2,899,756	1,609,103	2,804,662	4,011,086
TRANSFERS IN					
31.390.3911	TRANSFER FROM GENERAL FUND	2,000,000	628,000	0	0
31.390.3912	TRANSFER FROM POLICE FUND	1,900,000	560,000	0	0
31.390.3913	TRANSFER FROM PUBLIC WORKS	750,000	312,000	0	0
31.390.3923	TRANSFER FROM MFT	241,228	0	0	0
	TOTAL TRANSFERS IN	4,891,228	1,500,000	0	0
TRANSFERS OUT					
31.477.5412	TRANSFER TO CIVIL DEFENSE	2,636	0	0	0
31.477.5423	TRANSFER TO MFT (FOR STP PROJECTS)	0	0	1,682,979	298,339
	TOTAL TRANSFERS OUT	2,636	0	1,682,979	298,339
NET CHANGE IN FUND BALANCE		2,330,126	119,895	(4,259,235)	(3,925,280)

GENERAL CAPITAL DEVELOPMENT FUND - REVENUES

REVENUES

TAXES:

31.310.3111	PROPERTY TAX LEVY SSA	11,407	11,407	11,406	0
	TOTAL TAXES	11,407	11,407	11,406	0

CHARGES FOR SERVICES:

31.360.3653	DEVELOPMENT CONTRIBUTION FEE	160,749	102,719	120,000	110,000
31.360.3654	RECREATIONAL FEE	31	8	0	0
31.360.3658	TRANSPORTATION FEE	58,093	44,231	50,000	45,000
	TOTAL CHARGES FOR SERVICES	218,873	146,958	170,000	155,000

INTEREST INCOME:

31.370.3732	INTEREST INCOME	20,893	24,047	10,000	15,000
31.370.3733	INVESTMENT INCOME FPD LOAN	528	0	0	0
	TOTAL INTEREST INCOME	21,421	24,047	10,000	15,000

MISCELLANEOUS:

31.380.3817	REIMBURSEMENTS	49,151	23,160	6,000	181,000
31.380.3819	PROPERTY RENT	21,600	23,426	24,000	26,145
31.380.3897	SALE OF CAPITAL ASSETS	2,419	0	2,000	2,000
31.380.3898	MISCELLANEOUS	16,419	0	5,000	5,000
	TOTAL MISCELLANEOUS	89,589	46,586	37,000	214,145

TOTALS: CAPITAL DEVELOPMENT FUND

341,290	228,998	228,406	384,145
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GENERAL CAPITAL DEVELOPMENT FUND - EXPENSES

EXPENSES

R&M - STREETS:

	Street Resurfacing Program	0	0	500,000	1,800,000
	Steger A1 Coating	0	0	50,000	0
	Crack Sealing	0	0	0	50,000
31.477.4233	R&M - STREETS	0	0	550,000	1,850,000

CONTRACTUAL SERVICES:

31.477.4361	CONTRACTUAL SERVICES	6,800	1,500	10,000	35,000
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LAND:

31.477.5111	LAND	11,232	0	250,000	250,000
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BUILDING:

31.477.5121	BUILDING	812,302	1,655	0	0
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BUILDING-MAINTENANCE:

	PD Parking Lot	0	193,600	0	0
	PD Building Improvements	0	0	26,000	21,000
	Re-roof Museum	0	0	30,000	0
	Paint Museum	0	0	0	20,000
	Salt Dome Roof	0	0	0	40,000
	PW Stone Bins	6,967	0	25,000	25,000
	Miscellaneous	2,284	0	0	0
31.477.5122	BUILDING-MAINTENANCE	9,251	193,600	81,000	106,000

EQUIPMENT:

	Police:				
	Vehicles/Equip	127,116	109,000	112,000	114,000
	Mobile and portable radios	0	0	122,600	0
	Body cameras	0	0	65,000	60,000
	Speed sign	9,080	0	0	7,500
31.421.5131	EQUIPMENT-POLICE		109,000	299,600	181,500

	Public Works:				
	Pickup Truck replacement	92,324	36,457	45,000	45,000
	Dump Truck replacement	134,491	152,887	160,000	150,000
	Manlift - Vh	7,860	0	0	0
	Skidsteer Trailer	0	8,689	0	0
	Skidsteer Loader	0	0	70,000	0
	Skidsteer Attachments	0	13,200	0	0
	Asphalt Hotbox	0	0	35,000	0
	Wood Chipper	0	0	0	110,000
	Leaf Box	0	0	5,000	0
	Miscellaneous	20,190	12,571	0	0
31.441.5131	EQUIPMENT-PUBLIC WORKS		223,804	315,000	305,000

	Development Services:				
	Vehicle	0	0	35,000	0
31.461.5131	EQUIPMENT-DEVELOPMENT SERVICES		0	35,000	0

31.477.5131	EQUIPMENT	391,061	0	0	0
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OFFICE EQUIPMENT:

	Police:				
	Copier	0	0	0	10,000
	Servers/Equipment/IT	0	19,007	20,000	0
31.421.5152	OFFICE EQUIPMENT-POLICE		19,007	20,000	10,000

		FY 15-16 ACTUAL	FY 16-17 ACTUAL	FY 17-18 BUDGET	FY 18-19 BUDGET
	<i>Development Services:</i>				
	<i>Voicemail Server/Software replacement</i>	0	27,800	0	0
	<i>Building Software</i>	0	0	65,000	0
	<i>Reconfig Inspector Workspace</i>	0	0	25,000	0
	<i>Network Update/Back-up (PD/VOF)</i>	0	0	30,000	0
	<i>Scanners and plotters</i>	0	0	0	0
31.461.5152	OFFICE EQUIPMENT-DEVELOPMENT SVCS		27,800	120,000	0
31.477.5152	OFFICE EQUIPMENT-GENERAL	0	0	0	8,500
31.477.5171	STREET LIGHTS	11,055	0	25,000	25,000
STREETS - NEW:					
	<i>Steger Road</i>	7,713	0	0	0
	<i>Other</i>	223,123	57,752	25,000	25,000
31.477.5172	STREETS - NEW	230,836	57,752	25,000	25,000
SIDEWALKS:					
	<i>Sidewalk replacement</i>	6,890	14,638	0	25,000
	<i>New Sidewalks</i>	0	0	50,000	25,000
31.477.5174	SIDEWALKS	6,890	14,638	50,000	50,000
31.477.5176	STORMWATER MANAGEMENT	9,581	22,030	25,000	25,000
31.477.5181	ASH TREE PROGRAM	532,833	487,190	275,000	225,000
OPEN SPACE IMPROVEMENTS:					
	<i>Jackson Creek</i>	10,680	26,480	15,000	15,000
	<i>Miscellaneous</i>	9,675	0	25,000	10,000
31.477.5261	OPEN SPACE IMPROVEMENTS	20,355	26,480	40,000	25,000
BIKE PATHS:					
	<i>Pfeiffer Road Trail</i>	4,504	14,406	99,062	230,086
	<i>Future Bike Paths</i>	0	0	0	25,000
	<i>Miscellaneous</i>	42,000	3,759	0	0
31.477.5262	BIKE PATHS	46,504	18,165	99,062	255,086
LOW INT LOANS/INCENTIVES:					
	<i>Phillips Chev tax</i>	253,549	0	100,000	100,000
	<i>Currie Motors Tax</i>	193,136	201,738	215,000	215,000
	<i>Miscellaneous</i>	0	0	100,000	100,000
31.477.5265	LOW INT LOANS/INCENTIVES	446,685	201,738	415,000	415,000
RETAIL/INDUSTRIAL GRANTS:					
	<i>Miscellaneous</i>	42,192	0	20,000	20,000
	<i>T3IP</i>	47,845	0	50,000	50,000
31.477.5266	RETAIL/INDUSTRIAL GRANTS	90,037	0	70,000	70,000
COMMUNITY ENHANCEMENTS:					
	<i>Kansas Street Seating</i>	86,317	0	0	0
	<i>Nebraska Street Lot</i>	0	128,978	0	0
	<i>Downtown Landscaping</i>	4,155	0	0	0
	<i>Historic/Breidert Green</i>	2,315	0	0	0
	<i>Renovations</i>	23,309	0	25,000	0
	<i>Miscellaneous</i>	158,238	75,766	75,000	150,000
31.477.5268	COMMUNITY ENHANCEMENTS	274,334	204,744	100,000	150,000
<u>TOTALS: CAPITAL DEVELOPMENT</u>		2,899,756	1,609,103	2,804,662	4,011,086

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 road maintenance and construction. 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 16-17 ACTUAL	FY 17-18 BUDGET	FY 18-19 BUDGET
REVENUES		882,113	710,546	965,832	885,832
EXPENSES		1,080,961	1,404,802	2,648,811	2,098,811
NET CHANGE BEFORE TRANSFERS		(198,848)	(694,256)	(1,682,979)	(1,212,979)
TRANSFER IN					
23.390.3931	TRANSFER FROM FUND 31	0	0	1,682,979	298,339
	TOTAL TRANSFERS IN	0	0	1,682,979	298,339
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)	(694,256)	0	(914,640)

MOTOR FUEL TAX FUND - REVENUES**REVENUES****INTERGOVERNMENTAL REVENUES:**

23.340.3423	MOTOR FUEL TAX	487,332	483,219	457,900	457,900
23.340.3425	REIMBURSEMENTS	393,398	223,753	505,432	425,432
	TOTAL INTERGOVERNMENTAL REVENUES	880,730	706,972	963,332	883,332

INTEREST INCOME:

23.370.3732	INTEREST INCOME	1,383	3,574	2,500	2,500
	TOTAL INTEREST INCOME	1,383	3,574	2,500	2,500

TOTALS: MOTOR FUEL TAX FUND

FY 15-16 ACTUAL	FY 16-17 ACTUAL	FY 17-18 BUDGET	FY 18-19 BUDGET
882,113	710,546	965,832	885,832

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

	<i>Street Resurfacing Program</i>	409,952	330,146	400,000	0
	<i>Road Salt</i>	157,618	131,555	150,000	0
23.486.4233	STREET MAINTENANCE	567,570	461,701	550,000	0

ENGINEERING FEES:

	<i>Street Resurfacing-Engineering</i>	56,855	0	0	0
	<i>St. Francis Road, Path and Bridge:</i>				
	<i>Phase II Engineering</i>	264,361	67,723	0	0
	<i>Phase III Engineering</i>	0	0	531,790	531,790
	<i>Steger Road:</i>				
	<i>Phase II</i>	142,175	0	0	0
	<i>Phase III Engineering</i>	0	212,440	0	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	50,000	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	280,163	806,790	806,790

CAPITAL IMPROVEMENTS:

	<i>Sauk Trail Land Acquisition</i>	0	0	25,000	25,000
	<i>Steger Road</i>	0	660,940	0	0
	<i>St. Francis Road</i>	0	0	1,050,845	1,050,845
	<i>St. Francis Road Bridge</i>	0	1,998	216,176	216,176
23.486.5172	CAPITAL IMPROVEMENTS	0	662,938	1,292,021	1,292,021

TOTALS: MOTOR FUEL TAX FUND

1,080,961	1,404,802	2,648,811	2,098,811
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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 charges. The revenue is used to pay for operating expenses. Additional revenue is transferred to the Sewer & Water Capital Fund to pay for capital projects and debt service.

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 16-17 ACTUAL	FY 17-18 BUDGET	FY 18-19 BUDGET
REVENUES		7,378,800	8,317,606	8,281,040	10,395,805
EXPENSES					
DEPT 491	SEWER OPERATIONS	2,835,053	2,809,148	3,352,840	3,274,796
DEPT 492	WATER OPERATIONS	2,706,580	2,756,944	3,244,650	3,138,582
	TOTAL EXPENSES	5,541,633	5,566,092	6,597,490	6,413,378
CHANGE IN NET POSITION BEFORE TRANSFERS		1,837,167	2,751,514	1,683,550	3,982,427
TRANSFER OUT					
62.493.5468	TRANSFER TO S&W CAPITAL FUND	2,000,000	2,400,000	0	0
	TOTAL TRANSFERS OUT	2,000,000	2,400,000	0	0
CHANGE IN NET POSITION		(162,833)	351,514	1,683,550	3,982,427

SEWER AND WATER OPERATIONS FUND - REVENUES

REVENUES

		FY 15-16 ACTUAL	FY 16-17 ACTUAL	FY 17-18 BUDGET	FY 18-19 BUDGET
62.330.3312	PERMITS:				
	WELL PERMITS	6,615	45	0	0
	TOTAL PERMITS	6,615	45	0	0
	CHARGES FOR SERVICES:				
62.360.3661	SEWER RECEIPTS	4,012,888	4,747,336	4,709,558	6,827,266
62.360.3662	WATER RECEIPTS	3,281,488	3,491,598	3,507,982	3,505,039
62.360.3669	WATER METERS	58,955	45,945	45,000	45,000
	TOTAL CHARGES FOR SERVICES	7,353,331	8,284,879	8,262,540	10,377,305
	INTEREST INCOME:				
62.370.3732	INTEREST INCOME	4,061	14,996	1,500	1,500
	TOTAL INTEREST INCOME	4,061	14,996	1,500	1,500
	MISCELLANEOUS:				
62.380.3831	SALE OF EQUIPMENT	2,871	0	0	0
62.380.3897	CONVENIENCE FEE	6,350	6,914	7,000	7,000
62.380.3899	MISCELLANEOUS	5,572	10,772	10,000	10,000
	TOTAL MISCELLANEOUS	14,793	17,686	17,000	17,000
	<u>TOTALS: S&W OPERATIONS FUND</u>	<u>7,378,800</u>	<u>8,317,606</u>	<u>8,281,040</u>	<u>10,395,805</u>

SEWER AND WATER OPERATIONS FUND - EXPENSES

EXPENSES - SEWER

		FY 15-16 ACTUAL	FY 16-17 ACTUAL	FY 17-18 BUDGET	FY 18-19 BUDGET
	PERSONNEL:				
62.491.4011	SALARIES - FULL TIME	679,424	628,720	700,040	607,700
62.491.4021	SALARIES - OVER TIME	62,694	76,163	60,000	60,000
62.491.4031	SALARIES - PART TIME	37,316	29,497	37,000	37,000
62.491.4111	I. M. R. F.	94,543	92,047	110,000	110,000
62.491.4121	SOCIAL SECURITY	58,002	54,173	64,000	64,000
62.491.4131	GROUP HEALTH INSURANCE	128,103	146,321	166,800	159,132
62.491.4133	ICMA/IPPFA EMPLOYER CONTRIBUTION	10,148	7,156	11,500	11,500
62.491.4134	SAFETY & WELL EMPLOYEE	0	0	500	500
62.491.4136	SELF-INSURANCE REIMBURSEMENT	34,480	40,055	40,000	40,000
62.491.4141	WORKERS' COMPENSATION	7,768	7,548	15,000	12,318
62.491.4151	UNEMPLOYMENT COMPENSATION	1,478	1,547	6,500	6,500
	TOTAL PERSONNEL	1,113,956	1,083,227	1,211,340	1,108,650
	REPAIRS AND MAINTENANCE:				
62.491.4211	R&M - SITE IMPROVEMENT	26,092	20,660	35,000	35,000
62.491.4228	R&M - LINES/LIFT STATION	0	39,976	100,000	150,000
62.491.4229	R&M - TREATMENT PLANT	12,244	255,787	200,000	250,000
62.491.4241	R&M - OFFICE EQUIPMENT	3,652	1,618	3,000	3,000
62.491.4243	R&M - VEHICLES	424	23,636	25,000	26,000
62.491.4251	R&M - UNIFORMS	8,620	5,155	7,500	7,500
	TOTAL REPAIRS AND MAINTENANCE	51,032	346,832	370,500	471,500
	PROFESSIONAL SERVICES:				
62.491.4321	ATTORNEY FEES	16,069	36,432	50,000	62,500
62.491.4324	NPDES FEE	47,673	62,500	150,000	150,000
62.491.4331	AUDITOR FEES	7,063	6,500	10,000	11,000
62.491.4351	ENGINEER FEES	14,422	2,436	50,000	25,000
62.491.4371	ADMIN/BANKING FEES	21,256	27,504	30,000	31,000
	TOTAL PROFESSIONAL SERVICES	106,483	135,372	290,000	279,500
	COMMUNICATION:				
62.491.4431	PUBLISHING	0	641	10,000	5,000
62.491.4433	POSTAGE	28,691	24,219	35,000	30,000
62.491.4441	TELEPHONE	6,447	7,068	6,000	7,500
	TOTAL COMMUNICATION	35,138	31,928	51,000	42,500
	PROFESSIONAL DEVELOPMENT:				
62.491.4511	DUES	0	1,774	20,000	35,000
62.491.4521 (X)	CONVENTION EXPENSE	3,301	0	0	0
62.491.4541	MEETING EXPENSE	1,761	1,487	5,000	5,000
62.491.4551	EDUCATIONAL TRAINING	3,523	4,343	20,000	20,000
	TOTAL PROFESSIONAL DEVELOPMENT	8,585	7,604	45,000	60,000
	CONTRACTUAL SERVICES:				
62.491.4611	ELECTRICITY	423,207	366,408	425,000	425,000
62.491.4612	HEAT	11,749	13,367	20,000	20,000
62.491.4613 (X)	SEWER & WATER	97	105	0	0
62.491.4641	SAMPLE TESTING	32,947	64,610	60,000	95,000
62.491.4642	SLUDGE REMOVAL	529,401	429,310	400,000	350,000
62.491.4651	SWARM INSURANCE	37,192	38,227	34,000	31,146
62.491.4653	BONDS & APPRAISALS	0	0	2,500	1,000
62.491.4661	LEASE RENTAL	1,609	292	2,000	1,500

		FY 15-16 ACTUAL	FY 16-17 ACTUAL	FY 17-18 BUDGET	FY 18-19 BUDGET
62.491.4662	J.U.L.I.E. FEE	4,361	3,342	7,500	7,500
62.491.4663	PROPERTY LEASE	237	237	500	500
62.491.4664	OFFICE SPACE MAINT.	17,326	15,000	15,000	0
	TOTAL CONTRACTUAL SERVICES	1,058,126	930,898	966,500	931,646
	GENERAL SUPPLIES:				
62.491.4711	CHEMICALS	71,588	83,027	120,000	185,000
62.491.4712	LABORATORY SUPPLIES	36,669	10,430	30,000	25,000
62.491.4731	GASOLINE/OIL	21,779	21,210	40,000	30,000
62.491.4751	OFFICE SUPPLIES	20,168	7,318	10,000	10,000
62.491.4752	COMPUTER SOFTWARE	69	106	1,500	1,000
62.491.4753	SOFTWARE SUPPORT	36,910	13,246	25,500	25,000
62.491.4761	OPERATING SUPPLIES	36,185	19,619	20,000	20,000
62.491.4762	SAFETY SUPPLIES	3,936	7,701	10,000	10,000
62.491.4772	OFFICE EQUIPMENT	6,360	11,015	61,500	25,000
62.491.4791	EQUIPMENT & ACCESSORIES	4,864	99,615	100,000	50,000
	TOTAL GENERAL SUPPLIES	238,528	273,287	418,500	381,000
	GENERAL REPAIRS:				
62.491.4821 (X)	REPAIRS - TREATMENT PLANT	157,951	0	0	0
62.491.4823 (X)	REPAIRS - LINES	24,702	0	0	0
62.491.4841 (X)	REPAIRS - VEHICLES	27,090	0	0	0
	TOTAL GENERAL REPAIRS	209,743	0	0	0
	CAPITAL IMPROVEMENTS:				
62.491.5131 (X)	EQUIPMENT	13,462	0	0	0
	TOTAL CAPITAL IMPROVEMENTS	13,462	0	0	0
	<u>TOTALS: SEWER</u>	<u>2,835,053</u>	<u>2,809,148</u>	<u>3,352,840</u>	<u>3,274,796</u>
EXPENSES - WATER					
	PERSONNEL:				
62.492.4011	SALARIES - FULL TIME	741,985	864,634	927,000	915,000
62.492.4021	SALARIES - OVER TIME	86,927	95,519	85,000	90,000
62.492.4031	SALARIES - PART TIME	46,462	24,070	45,000	45,000
62.492.4111	I. M. R. F.	106,974	126,392	140,000	140,000
62.492.4121	SOCIAL SECURITY	65,294	73,709	83,900	85,000
62.492.4131	GROUP HEALTH INSURANCE	143,729	179,687	201,250	203,135
62.492.4133	ICMA/IPPPA EMPLOYER CONTRIBUTION	12,798	16,531	17,000	17,000
62.492.4134	SAFETY & WELL EMPLOYEE	0	0	500	500
62.492.4136	SELF-INSURANCE REIMBURSEMENT	33,706	39,266	45,000	45,000
62.492.4141	WORKERS' COMPENSATION	10,759	10,540	20,000	16,142
62.492.4151	UNEMPLOYMENT COMPENSATION	1,811	2,056	9,500	9,500
	TOTAL PERSONNEL	1,250,445	1,432,404	1,574,150	1,566,277
	REPAIRS AND MAINTENANCE:				
62.492.4211	R&M - BUILDINGS	45,352	38,635	40,000	40,000
62.492.4241	R&M - OFFICE EQUIPMENT	1,856	1,618	7,500	2,000
62.492.4243	R&M - VEHICLES	0	20,063	25,000	25,000
62.492.4251	R&M - UNIFORMS	8,054	5,887	7,500	7,500
62.492.4261	R&M - WATER LINES	6,404	417,735	380,000	350,000
62.492.4262	R&M - WELLS	334	60,429	50,000	75,000
62.492.4271	R&M - WATER TOWER	595	0	20,000	20,000
	TOTAL REPAIRS AND MAINTENANCE	62,595	544,367	530,000	519,500

		FY 15-16 ACTUAL	FY 16-17 ACTUAL	FY 17-18 BUDGET	FY 18-19 BUDGET
	PROFESSIONAL SERVICES:				
62.492.4321	ATTORNEY FEES	27	0	10,000	42,500
62.492.4331	AUDITOR FEES	7,063	6,500	10,000	10,000
62.492.4351	ENGINEER FEES	0	7,917	25,000	25,000
62.492.4371	ADMIN/BANKING FEES	21,461	27,706	30,000	31,000
62.492.4381	WATER STUDY/ADMIN SERVICES	0	0	20,000	10,000
	TOTAL PROFESSIONAL SERVICES	28,551	42,123	95,000	118,500
	COMMUNICATION:				
62.492.4431	PUBLISHING	0	348	1,000	1,000
62.492.4433	POSTAGE	25,940	24,010	35,000	30,000
62.492.4441	TELEPHONE	3,725	6,333	6,000	6,000
	TOTAL COMMUNICATION	29,665	30,691	42,000	37,000
	PROFESSIONAL DEVELOPMENT:				
62.492.4511	DUES	10,461	2,788	20,000	20,000
62.492.4521 (X)	CONVENTION EXPENSE	7,208	0	0	0
62.492.4541	MEETING EXPENSE	3,543	1,859	4,000	4,000
62.492.4551	EDUCATIONAL TRAINING	4,840	5,285	15,000	10,000
	TOTAL PROFESSIONAL DEVELOPMENT	26,052	9,932	39,000	34,000
	CONTRACTUAL SERVICES:				
62.492.4611	ELECTRICITY	208,725	201,932	250,000	250,000
62.492.4612	HEAT	9,535	11,428	12,000	12,000
62.492.4613 (X)	SEWER & WATER	97	105	0	0
62.492.4641	SAMPLE TESTING	30,475	22,266	30,000	30,000
62.492.4651	SWARM INSURANCE	45,573	50,837	44,500	41,305
62.492.4653	BONDS & APPRAISALS	0	0	2,500	2,500
62.492.4661	LEASE RENTAL	0	292	2,500	2,500
62.492.4662	J.U.L.I.E. FEE	4,362	3,342	7,500	7,500
62.492.4663	PROPERTY LEASE	1,506	1,505	2,500	2,500
62.492.4664	OFFICE SPACE MAINT.	15,000	15,000	15,000	0
	TOTAL CONTRACTUAL SERVICES	315,273	306,707	366,500	348,305
	GENERAL SUPPLIES:				
62.492.4711	CHEMICALS	71,121	101,420	120,000	110,000
62.492.4712	LABORATORY SUPPLIES	16,355	13,917	25,000	20,000
62.492.4731	GASOLINE/OIL	21,525	21,762	40,000	30,000
62.492.4751	OFFICE SUPPLIES	14,085	10,065	20,000	15,000
62.492.4752	COMPUTER SOFTWARE	2,003	2,307	5,000	5,000
62.492.4753	SOFTWARE SUPPORT	16,420	13,217	21,500	20,000
62.492.4761	OPERATING SUPPLIES	38,703	55,347	50,000	40,000
62.492.4762	SAFETY SUPPLIES	2,282	9,593	15,000	15,000
62.492.4772	OFFICE EQUIPMENT	4,693	10,699	26,500	10,000
62.492.4791	EQUIPMENT & ACCESSORIES	3,716	16,094	75,000	50,000
62.492.4792	WATER METERS	0	129,407	200,000	200,000
	TOTAL GENERAL SUPPLIES	190,903	383,828	598,000	515,000
	GENERAL REPAIRS:				
62.492.4821 (X)	REPAIRS - WATER PLANT	20,644	0	0	0
62.492.4822 (X)	REPAIRS - WELLS	137,887	0	0	0
62.492.4823 (X)	REPAIRS - LINES	118,270	0	0	0
62.492.4824 (X)	RESTORATION-WATER LINES	269,630	0	0	0
62.492.4841 (X)	REPAIRS - VEHICLES	47,033	0	0	0
	TOTAL GENERAL REPAIRS	593,464	0	0	0

			FY 15-16 ACTUAL	FY 16-17 ACTUAL	FY 17-18 BUDGET	FY 18-19 BUDGET
		CAPITAL IMPROVEMENTS:				
62.492.5131	(X)	EQUIPMENT	52,540	0	0	0
62.492.5161	(X)	WATER METERS	152,863	0	0	0
		TOTAL CAPITAL IMPROVEMENTS	205,403	0	0	0
		OTHER:				
62.492.5311	(X)	WATER REFUND	4,409	6,892	0	0
62.492.5358	(X)	CASH OVER/SHORT	(180)	0	0	0
		TOTAL OTHER	4,229	6,892	0	0
		<u>TOTALS: WATER</u>	<u>2,706,580</u>	<u>2,756,944</u>	<u>3,244,650</u>	<u>3,138,582</u>
		<u>TOTALS: S&W OPERATIONS FUND</u>	<u>5,541,633</u>	<u>5,566,092</u>	<u>6,597,490</u>	<u>6,413,378</u>

SEWER & WATER CAPITAL FUND - SUMMARY

The Sewer & Water Capital Fund 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 16-17 ACTUAL	FY 17-18 BUDGET	FY 18-19 BUDGET
REVENUES		431,170	465,188	375,000	375,000
EXPENSES					
	SEWER	620,980	445,925	1,800,000	4,015,579
	WATER	1,381,177	506,824	2,250,000	1,975,000
	TOTAL EXPENSES	2,002,157	952,749	4,050,000	5,990,579
TRANSFERS IN					
68.390.3961	TRANSFER FROM W&S GENERAL	2,000,000	2,400,000	0	0
	TOTAL TRANSFERS IN	2,000,000	2,400,000	0	0
CHANGE IN NET POSITION		429,013	1,912,439	(3,675,000)	(5,615,579)

SEWER AND WATER CAPITAL FUND - REVENUES

		FY 15-16 ACTUAL	FY 16-17 ACTUAL	FY 17-18 BUDGET	FY 18-19 BUDGET
REVENUES					
<u>CHARGES FOR SERVICES:</u>					
68.360.3652	CAPACITY EXPANSION FEE	30,648	51,607	15,000	15,000
68.360.3665	SEWER CENTRAL SERVICE FEE	175,424	200,886	175,000	175,000
68.360.3666	WATER CENTRAL SERVICE FEE	179,674	198,886	175,000	175,000
	TOTAL CHARGES FOR SERVICES	385,746	451,379	365,000	365,000
<u>INTEREST INCOME:</u>					
68.370.3732	INTEREST INCOME	45,424	13,809	10,000	10,000
	TOTAL INTEREST INCOME	45,424	13,809	10,000	10,000
<u>TOTALS: SEWER & WATER CAPITAL FUND</u>		431,170	465,188	375,000	375,000

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

68.491.4351 ENGINEERING FEES

FY 15-16 ACTUAL	FY 16-17 ACTUAL	FY 17-18 BUDGET	FY 18-19 BUDGET
29,186	157,854	100,000	150,000

ADMIN/PROFESSIONAL SERVICES:

68.491.4371 ADMIN/PROFESSIONAL SERVICES

35,360	2,456	50,000	10,000
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I.E.P.A. LOAN PAYMENTS:

68.491.5011 I.E.P.A. LOAN

0	0	300,000	710,579
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LAND:

68.491.5111 LAND

7,475	0	250,000	250,000
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BUILDING - IMPROVEMENTS:

68.491.5121 BUILDING - IMPROVEMENTS

117,122	111,797	50,000	15,000
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EQUIPMENT:

Equipment/Vehicles
SCADA
68.491.5131 EQUIPMENT

228,949	31,341	150,000	180,000
0	0	100,000	100,000
228,949	31,341	250,000	280,000

SEWER SYSTEM IMPROVEMENTS:

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

202,888	142,477	0	0
0	0	200,000	0
0	0	350,000	2,200,000
0	0	250,000	400,000
202,888	142,477	800,000	2,600,000

TOTALS: SEWER

620,980	445,925	1,800,000	4,015,579
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EXPENSES-WATER**ENGINEERING FEES:**

68.492.4351 ENGINEERING FEES

23,292	12,645	100,000	50,000
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I.E.P.A. LOAN PAYMENTS:

68.492.5011 I.E.P.A. LOAN

96,506	96,506	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	0	250,000	250,000
70,265	335,017	50,000	25,000
294,924	51,000	150,000	250,000
286,033	681	800,000	100,000
412,699	10,975	500,000	600,000
197,458	0	300,000	600,000
1,261,379	397,673	2,050,000	1,825,000

TOTALS: WATER

1,381,177	506,824	2,250,000	1,975,000
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TOTALS: SEWER & WATER CAPITAL FUND

2,002,157	952,749	4,050,000	5,990,579
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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 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 IEPA loans.

	FY 15-16 ACTUAL	FY 16-17 ACTUAL	FY 17-18 BUDGET	FY 18-19 BUDGET
REVENUES	0	11,144,230	17,884,632	18,997,197
EXPENSES	2,155,680	12,768,771	18,084,632	19,197,197
CHANGE IN NET POSITION	(2,155,680)	(1,624,541)	(200,000)	(200,000)

WWTP FUND - REVENUES

69.380.3890	IEPA LOAN PROCEEDS	0	11,089,230	17,884,632	18,997,197
69.380.3896	CONTRIBUTED CAPITAL	0	55,000	0	0
TOTALS: WASTE WATER TREATMENT PLANT		0	11,144,230	17,884,632	18,997,197

WWTP FUND - EXPENSES

DESIGN ENGINEERING & PROGRAM MANAGEMENT:					
69.491.5511	REGIONAL WWTP PRELIM TRTMNT BLDG & LAB	285,236	137,596	0	0
69.491.5512	NORTH & WEST PUMPING STATIONS	464,728	27,562	0	0
69.491.5513	REGIONAL POND	92,869	85,056	28,000	0
69.491.5514	HICKORY CREEK PUMP STATION & FORCE MAIN	164,650	263,567	10,000	0
69.491.5515	UNION DITCH INTERCEPTOR SWR & FORCE MAIN	168,238	69,079	17,000	0
69.491.5516	REGIONAL WWTP IMPROVEMENTS	539,547	913,462	37,000	0
69.491.5517	NORTH & WEST ABANDONMENT / NORTH POND	86,270	165,805	55,000	21,000
69.491.5518	PROGRAM INITIATION & MANAGEMENT	354,142	367,173	0	11,000
TOTAL DESIGN ENGINEERING & PROGRAM MGMT		2,155,680	2,029,300	147,000	32,000
CONSTRUCTION ENGINEERING:					
69.491.5611	REGIONAL WWTP PRELIM TRTMNT BLDG & LAB	0	176,641	0	0
69.491.5612	NORTH & WEST PUMPING STATIONS	0	268,438	70,625	0
69.491.5613	REGIONAL POND	0	0	306,740	76,104
69.491.5614	HICKORY CREEK PUMP STATION & FORCE MAIN	0	0	163,277	148,167
69.491.5615	UNION DITCH INTERCEPTOR SEWER & FORCE MAIN	0	22,000	311,220	0
69.491.5616	REGIONAL WWTP IMPROVEMENTS	0	0	691,300	1,086,215
69.491.5617	NORTH & WEST ABANDONMENT / NORTH POND	0	2,570	0	0
69.491.5618	PROGRAM MANAGEMENT	0	165,735	149,100	144,000
TOTAL CONSTRUCTION ENGINEERING		0	635,384	1,692,262	1,454,486
69.491.5710	ADMIN/PROFESSIONAL SERVICES	0	72,940	50,000	50,000
TOTAL OTHER PROFESSIONAL SERVICES		0	72,940	50,000	50,000
CAPITAL IMPROVEMENTS:					
69.491.5911	REGIONAL WWTP PRELIM TRTMNT BLDG & LAB	0	3,451,580	0	0
69.491.5912	NORTH & WEST PUMPING STATIONS	0	6,579,567	1,470,000	0
69.491.5913	REGIONAL POND	0	0	3,067,400	1,158,191
69.491.5914	HICKORY CREEK PUMP STATION & FORCE MAIN	0	0	1,632,770	1,120,000
69.491.5915	UNION DITCH INTERCEPTOR SEWER & FORCE MAIN	0	0	3,112,200	0
69.491.5916	REGIONAL WWTP IMPROVEMENTS	0	0	6,913,000	15,382,520
69.491.5917	NORTH & WEST ABANDONMENT / NORTH POND	0	0	0	0
TOTAL CAPITAL IMPROVEMENTS		0	10,031,147	16,195,370	17,660,711
TOTALS: WASTE WATER TREATMENT PLANT		2,155,680	12,768,771	18,084,632	19,197,197

ENTERPRISE (UTILITY) FUNDS - SUMMARIZED BUDGETARY BASIS TO GAAP BASIS

The Village utilizes three separate funds to budget and account for its Enterprise activity. These funds include (1) Sewer and Water Operations, (2) Sewer and Water Capital and (3) Waste Water Treatment Plant Capital. For audit purposes, these three funds are combined into one fund. For budgeting purposes, revenues and expenses are accounted for like those of governmental funds. For example, expenses are generally reported when expended, regardless of the long-term use of the underlying asset. This leads to a budget basis of reporting that is not in accordance with generally accepted accounting principals (GAAP). Various revenues and expenditures of the funds are treated differently and are reconciled at year-end accordingly for audit reporting purposes. The below schedule reconciles the budgetary basis to the GAAP basis for the "actual" data provided within the Enterprise section of this budget.

	FY 15-16 ACTUAL	FY 16-17 ACTUAL	FY 17-18 BUDGET	FY 18-19 BUDGET
SEWER AND WATER OPERATIONS FUND:				
REVENUES	7,378,800	8,317,606	8,281,040	10,395,805
EXPENSES	5,541,633	5,566,092	6,597,490	6,413,378
CHANGE IN NET POSITION (BUDGETARY BASIS)	1,837,167	2,751,514	1,683,550	3,982,427
SEWER AND WATER CAPITAL FUND:				
REVENUES	431,170	465,188	375,000	375,000
EXPENSES	2,002,157	952,749	4,050,000	5,990,579
CHANGE IN NET POSITION (BUDGETARY BASIS)	(1,570,987)	(487,561)	(3,675,000)	(5,615,579)
WASTE WATER TREATMENT PLANT FUND:				
REVENUES	0	11,144,230	17,884,632	18,997,197
EXPENSES	2,155,680	12,768,771	18,084,632	19,197,197
CHANGE IN NET POSITION (BUDGETARY BASIS)	(2,155,680)	(1,624,541)	(200,000)	(200,000)
TOTAL OF ALL ENTERPRISE FUNDS:				
TOTAL REVENUES	7,809,970	19,927,024	26,540,672	29,768,002
TOTAL EXPENSES	9,699,470	19,287,612	28,732,122	31,601,154
TOTAL CHANGE IN NET POSITION (BUDGETARY BASIS)	(1,889,500)	639,412	(2,191,450)	(1,833,152)

BUDGETARY BASIS TO GAAP BASIS RECONCILIATION (FOR ACTUAL DATA ONLY):

<u>BUDGETARY BASIS: TOTAL CHANGE IN NET POSITION</u>	(1,889,500)	639,412
<u>INCREASE:</u>		
68.491.5011 PRINCIPAL REDUCTION-IEPA WWTP LOAN	0	0
68.492.5011 PRINCIPAL REDUCTION-IEPA WATER LOAN	96,506	96,506
68.491.5XXX CAPITALIZED ASSETS-SEWER	442,487	241,261
68.492.5XXX CAPITALIZED ASSETS-WATER	874,618	381,437
69.491.XXXX CAPITALIZED ASSETS-WWTP	2,155,680	12,768,771
	<u>3,569,291</u>	<u>13,487,975</u>
<u>DECREASE:</u>		
69.380.3890 WWTP IEPA LOAN PROCEEDS	0	11,089,230
62.493.4130 PENSION EXPENSE-GASB 67/68	314,077	(324,562)
62.493.5630 DEPRECIATION EXPENSE	2,633,428	2,734,895
	<u>2,947,505</u>	<u>13,499,563</u>
<u>GAAP BASIS: TOTAL CHANGE IN NET POSITION (AUDIT)</u>	<u>(1,267,714)</u>	<u>627,824</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.

	FY 15-16 ACTUAL	FY 16-17 ACTUAL	FY 17-18 BUDGET	FY 18-19 BUDGET
ADDITIONS	950,463	2,114,418	1,480,824	1,544,764
DEDUCTIONS	635,504	655,851	828,000	937,500
CHANGE IN NET POSITION	314,959	1,458,567	652,824	607,264

POLICE PENSION FUND - ADDITIONS

	FY 15-16 ACTUAL	FY 16-17 ACTUAL	FY 17-18 BUDGET	FY 18-19 BUDGET
ADDITIONS				
PROPERTY TAX LEVY	836,569	890,526	980,824	1,044,764
INVESTMENT INCOME	(139,872)	975,546	250,000	250,000
POLICE OFFICER CONTRIBUTIONS	253,766	248,346	250,000	250,000
<u>TOTALS: POLICE PENSION FUND</u>	950,463	2,114,418	1,480,824	1,544,764

POLICE PENSION FUND - DEDUCTIONS

	FY 15-16 ACTUAL	FY 16-17 ACTUAL	FY 17-18 BUDGET	FY 18-19 BUDGET
DEDUCTIONS				
LAW ENFORCEMENT (PENSION)				
OFFICER PENSION			545,000	650,000
DISABILITY PENSION			150,000	150,000
REFUND OF CONTRIBUTIONS			50,000	50,000
PHYSICAL EXAMINATIONS			2,500	2,500
ATTORNEY FEES			10,000	10,000
ACCOUNTING SERVICES			20,000	20,000
AUDITOR/ACTUARY FEES			4,000	4,000
TRUST DEPARTMENT FEES			32,000	35,000
DUES			3,000	3,000
EDUCATIONAL TRAINING			5,000	5,000
FIDUCIARY INSURANCE			5,000	5,000
OFFICE SUPPLIES			500	500
MISCELLANEOUS			1,000	2,500
<u>TOTALS: POLICE PENSION FUND</u>	635,504	655,851	828,000	937,500

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.