

FY 19-20 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 2019/2020 ANNUAL BUDGET

TABLE OF CONTENTS

INTRODUCTORY SECTION	
MAYOR'S MESSAGE	i - ii
BUDGET SUMMARY	
SUMMARY - ALL FUNDS	1
GOVERNMENTAL & UTILITY OPERATIONS (PIE CHARTS).....	2-3
BUDGET DETAILS	
GOVERNMENTAL FUNDS:	
GENERAL FUND:	
SUMMARY	4
REVENUES	5-6
EXPENSES:	
OFFICE OF THE MAYOR	7
OFFICE OF THE ADMINISTRATOR	8-9
FINANCE DEPARTMENT	10
POLICE DEPARTMENT	11-12
CIVIL DEFENSE	13
PUBLIC WORKS DEPARTMENT	14-15
BUILDING & CODE ENFORCEMENT	16-17
GARBAGE DISPOSAL	18
DEVELOPMENT SERVICES	19-20
GENERAL CAPITAL DEVELOPMENT FUND:	
SUMMARY	21
REVENUES	22
EXPENSES	23-24
MOTOR FUEL TAX FUND:	
SUMMARY	25
REVENUES AND EXPENSES	26
ENTERPRISE FUNDS:	
SEWER & WATER OPERATIONS FUND:	
SUMMARY	27
REVENUES	28
EXPENSES	29-31
SEWER & WATER CAPITAL FUND:	
SUMMARY	32
REVENUES	33
EXPENSES	34
WASTE WATER TREATMENT PLANT CAPITAL FUND	35
ENTERPRISE FUNDS-SUMMARIZED-BUDGETARY BASIS TO GAAP BASIS.....	36
FIDUCIARY FUND:	
POLICE PENSION FUND	37
FOOTNOTES	38

VILLAGE OF
FRANKFORT
EST ♦ 1855

April 15, 2019

Board of Trustees:

Enclosed is the Village of Frankfort's **2019-2020 budget**. The budget continues Frankfort's tradition of providing quality service to our growing community at a reasonable cost. The FY 2019-2020 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 \$4,000,000 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 \$5,300,000 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 improvements.

FY 2019-2020 FINANCIAL PLAN AND BUDGET OVERVIEW

General Corporate Fund revenues for FY 2019-2020 have been set conservatively at **\$18,413,500** which is an increase of \$2,513,145 from a year ago. This increase is mainly due to the voters approving a 1% non-home rule sales tax. The new sales tax rate of 8% will be effective July 1st of this year. General Corporate Expenditures have been budgeted at **\$15,301,300** and include additional personnel within the Police department as well as personnel enhancements related to building and development services. This results in a budgeted operating surplus of \$3,112,200 which will be used to help fund a portion of the Village's Capital Development Fund expenditures including the street resurfacing program.

The FY 2019-2020 Water and Sewer revenues have been estimated at **\$11,822,100**, an increase of \$1,426,295 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 2019-2020 budget are **\$6,789,500**. This results in a budgeted operating surplus of \$5,032,600 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 \$3.4 million annually.

FY 2019-2020 INITIATIVES

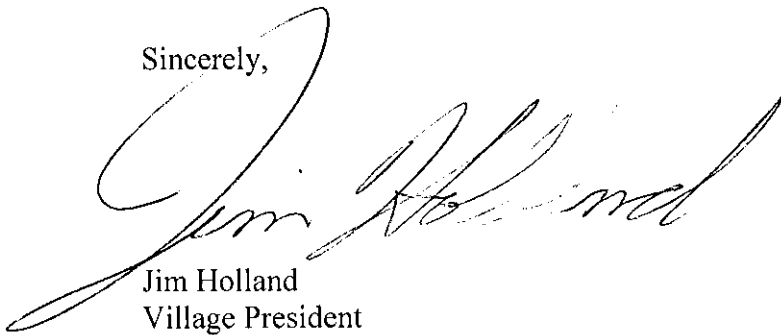
Thank you for your input last January regarding new initiatives for FY 2019-2020. I believe that you will find the financial aspects of all new board initiatives reflected in this budget. The hiring process has already begun for the new police officer positions. Also, it will be an interesting year

as we continue to enhance our street resurfacing program, continue construction of the Pfeiffer Road bike trail and 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. This comprehensive plan will serve as the guiding element for the Village of Frankfort.

CONCLUSION

With the aforementioned comprehensive plan, capital projects, public safety enhancements and the continuation of our existing customer service programs, such as building and code enforcement inspections, branch and leaf pickup, building, public grounds and street maintenance, we should all look forward to a very busy and productive year.

Sincerely,

A large, stylized handwritten signature in black ink, which appears to read "Jim Holland". The signature is written in a cursive, flowing style with a large initial "J".

Jim Holland
Village President

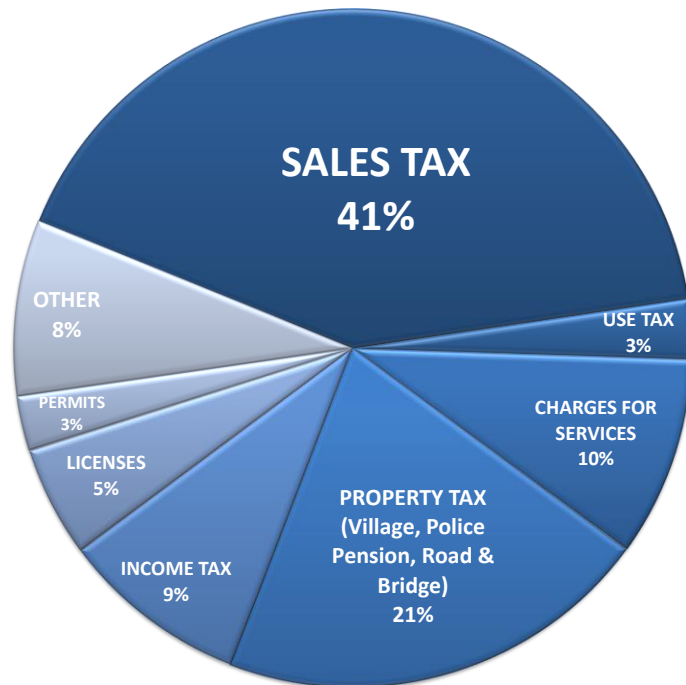
BUDGET SUMMARY

FY 2019-2020

FUND TYPE	REVENUES	EXPENSES	NET	TRANSFERS IN	TRANSFERS OUT	NET CHANGE IN FUND BALANCE
<u>GOVERNMENTAL FUNDS:</u>						
GENERAL FUND	18,413,500	(15,301,300)	3,112,200	0	0	3,112,200
CAPITAL DEVELOPMENT FUND	456,700	(4,608,200)	(4,151,500)	0	0	(4,151,500)
MOTOR FUEL TAX FUND	835,600	(2,177,100)	(1,341,500)	0	0	(1,341,500)
TOTAL GOVERNMENTAL FUNDS	19,705,800	(22,086,600)	(2,380,800)	0	0	(2,380,800)
<u>ENTERPRISE (UTILITY) FUNDS:</u>						
SEWER & WATER OPERATIONS	11,822,100	(6,789,500)	5,032,600	0	0	5,032,600
SEWER & WATER CAPITAL	465,000	(8,647,300)	(8,182,300)	0	0	(8,182,300)
WWTP CAPITAL	13,987,000	(14,187,000)	(200,000)	0	0	(200,000)
TOTAL ENTERPRISE (UTILITY) FUND	26,274,100	(29,623,800)	(3,349,700)	0	0	(3,349,700)
<u>FIDUCIARY FUND:</u>						
POLICE PENSION FUND	1,613,500	(1,008,000)	605,500	0	0	605,500

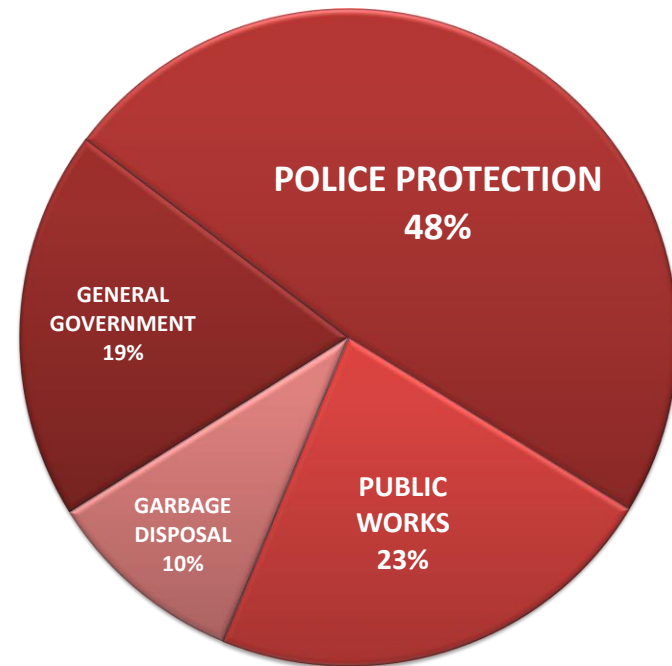
GOVERNMENTAL OPERATIONS-GENERAL FUND 01

REVENUES



GOVERNMENTAL	
SALES TAX	7,650,000
PROPERTY TAX	3,829,300
CHARGES FOR SERVICES	1,763,200
INCOME TAX	1,650,000
LICENSES	972,700
PERMITS	482,500
USE TAX	525,000
OTHER	1,540,800
TOTAL GOVERNMENTAL	<u>18,413,500</u>

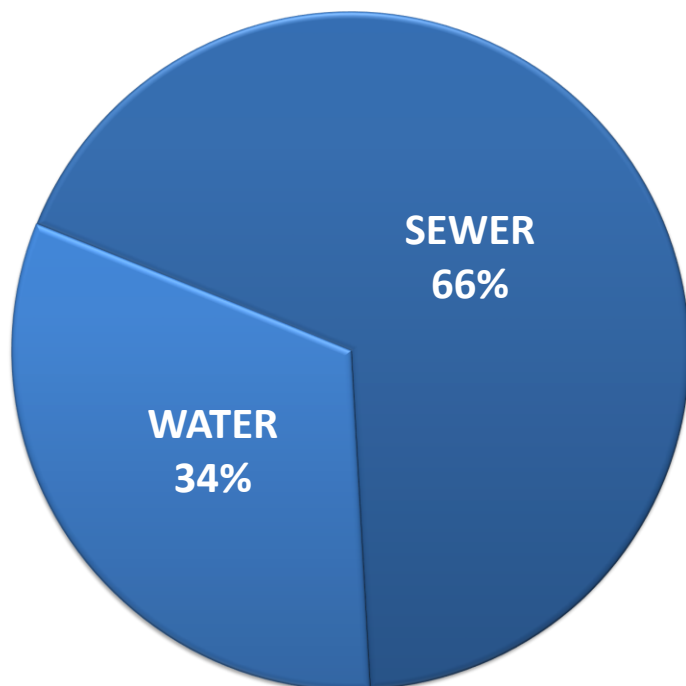
EXPENSES



GOVERNMENTAL	
POLICE PROTECTION	7,413,100
PUBLIC WORKS	3,445,000
GENERAL GOVERNMENT	2,934,200
GARBAGE DISPOSAL	1,509,000
TOTAL GOVERNMENTAL	<u>15,301,300</u>

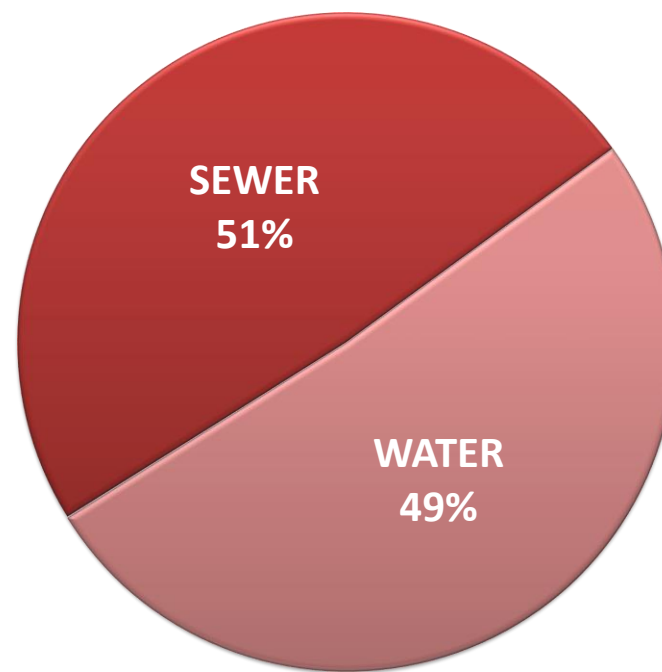
UTILITY OPERATIONS-SEWER & WATER FUND 62

REVENUES



UTILITY	
SEWER	8,037,450
WATER	3,784,650
TOTAL UTILITY	<u>11,822,100</u>

EXPENSES



UTILITY	
SEWER	3,319,500
WATER	3,470,000
TOTAL UTILITY	<u>6,789,500</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 16-17 ACTUAL	FY 17-18 ACTUAL	FY 18-19 BUDGET	FY 19-20 BUDGET
REVENUES		14,485,619	16,074,839	15,900,355	18,413,500
EXPENSES					
DEPT 411	OFFICE OF THE MAYOR	242,498	225,861	263,950	251,800
DEPT 412	OFFICE OF THE ADMINISTRATOR	649,531	637,497	694,030	661,100
DEPT 413	FINANCE DEPARTMENT	284,445	294,527	369,612	403,000
DEPT 421	POLICE DEPARTMENT	5,949,034	5,993,216	6,772,604	7,413,100
DEPT 428	CIVIL DEFENSE	3,102	3,140	21,500	35,000
DEPT 441	PUBLIC WORKS	2,884,783	2,927,752	3,414,409	3,445,000
DEPT 442	BUILDING & CODE ENFORCEMENT	604,448	601,517	763,466	924,100
DEPT 447	GARBAGE DISPOSAL	1,417,644	1,397,520	1,472,000	1,509,000
DEPT 461	DEVELOPMENT SERVICES	403,617	371,427	578,323	659,200
TOTAL EXPENSES		12,439,102	12,452,457	14,349,894	15,301,300
NET CHANGE IN FUND BALANCE BEFORE TRANSFERS		2,046,517	3,622,382	1,550,461	3,112,200
TRANSFERS IN					
01.390.3931 (12)	TRANSFER FROM CAPITAL DEVELOPMENT	0	0	0	0
TOTAL TRANSFERS IN		0	0	0	0
TRANSFERS OUT					
01.413.5431	TRANSFER TO CAPITAL DEVELOPMENT	1,500,000	3,600,000	0	0
TOTAL TRANSFERS OUT		1,500,000	3,600,000	0	0
NET CHANGE IN FUND BALANCE		546,517	22,382	1,550,461	3,112,200

GENERAL FUND - REVENUES

REVENUES

		FY 16-17 ACTUAL	FY 17-18 ACTUAL	FY 18-19 BUDGET	FY 19-20 BUDGET
TAXES:					
01.310.3111	(11,15-17)	1,837,803	1,869,726	1,854,591	1,895,800
01.310.3112	(11)	890,526	981,772	1,044,764	1,113,500
01.310.3113	(13)	825,882	834,725	825,000	820,000
01.310.3115	(11, 13)	6,004,269	6,048,104	5,800,000	5,900,000
01.310.3116		2,042	1,725	2,000	2,000
01.310.3117		0	0	0	1,750,000
01.310.3120		0	260,445	225,000	275,000
01.310.3121		0	592,935	700,000	875,000
TOTAL TAXES		9,560,522	10,589,432	10,451,355	12,631,300
LICENSES:					
01.320.3211		1,550	1,500	1,500	1,500
01.320.3212		902	0	0	0
01.320.3213		815	765	600	500
01.320.3214		312,928	322,523	300,000	310,000
01.320.3215		9,674	9,674	9,600	9,600
01.320.3216		67,425	72,750	65,000	65,000
01.320.3217		17,465	18,220	13,000	15,000
01.320.3218		485,974	473,151	525,000	500,000
01.320.3219	(11)	77,822	70,757	70,000	70,000
01.320.3221	(11)	275	175	100	100
01.320.3242	(14)	1,168	1,070	1,200	1,000
TOTAL LICENSES		975,998	970,585	986,000	972,700
PERMITS:					
01.330.3309		50,416	57,052	50,000	50,000
01.330.3310		30,828	20,769	30,000	30,000
01.330.3311		418,870	394,745	400,000	400,000
01.330.3313		0	500	0	2,500
01.330.3318		4	1	0	0
TOTAL PERMITS		500,118	473,067	480,000	482,500
INTERGOVERNMENTAL REVENUES:					
01.340.3414	(11, 13)	63,357	49,120	45,000	45,000
01.340.3415		438,441	467,728	450,000	525,000
01.340.3416	(11)	1,676,626	1,618,056	1,533,000	1,650,000
01.340.3425	(11)	14,898	14,643	10,000	10,000
TOTAL INTERGOVERNMENTAL REV		2,193,322	2,149,547	2,038,000	2,230,000
FINES:					
01.350.3511		2,550	3,000	2,000	2,000
01.350.3521	(11)	87,920	100,745	85,000	85,000
01.350.3522	(11)	22,504	26,870	15,000	15,000
01.350.3523	(11)	4,325	3,950	4,000	4,000
01.350.3524	(11)	14,800	18,600	13,000	13,000
01.350.3526	(11)	5,666	5,456	5,000	5,000
01.350.3527	(11)	9,310	6,681	5,000	5,000
01.350.3528	(11)	9,830	9,820	10,000	8,000
TOTAL FINES		156,905	175,122	139,000	137,000
CHARGES FOR SERVICES:					
01.360.3611		23,750	22,943	12,000	12,000
01.360.3612		60,132	60,073	28,000	35,000
01.360.3615		9,396	5,022	7,000	7,000
01.360.3621	(11&13)	476,347	440,023	350,000	400,000
01.360.3622	(11)	3,049	4,080	3,200	3,200
01.360.3623	(11)	7,130	4,053	5,000	5,000

		FY 16-17 ACTUAL	FY 17-18 ACTUAL	FY 18-19 BUDGET	FY 19-20 BUDGET
01.360.3634	MOWING LOTS	39,125	44,053	25,000	25,000
01.360.3645	(15) COMPOST FEES	6,655	5,616	7,000	6,000
01.360.3647	(15) RECYCLING FEE	268,070	275,515	262,000	270,000
01.360.3648	GARBAGE FEE	0	599,398	969,000	1,000,000
	TOTAL CHARGES FOR SERVICES	893,654	1,460,776	1,668,200	1,763,200
	INTEREST INCOME:				
01.370.3732	(11,13-17) INTEREST INCOME	23,610	65,545	10,000	75,000
	TOTAL INTEREST INCOME	23,610	65,545	10,000	75,000
	MISCELLANEOUS:				
01.380.3814	COUNTRY MARKET	51,594	52,472	50,000	50,000
01.380.3815	DONATIONS	4,255	3,450	4,000	3,000
01.380.3816	FISHING DERBY	156	171	100	100
01.380.3817	O.P.R.T. CELEBRATION	1,250	1,730	1,500	1,500
01.380.3818	FRANKFORT CHAMBER	10,800	10,800	10,800	10,800
01.380.3831	(11&13) SALE OF EQUIPMENT	12,541	4,638	10,000	5,000
01.380.3897	CONVENIENCE FEE	1,309	1,547	1,400	1,400
01.380.3899	(11&13) MISCELLANEOUS	99,585	115,957	50,000	50,000
	TOTAL MISCELLANEOUS	181,490	190,765	127,800	121,800
	<u>TOTALS: GENERAL CORPORATE FUND</u>	<u>14,485,619</u>	<u>16,074,839</u>	<u>15,900,355</u>	<u>18,413,500</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 16-17 ACTUAL	FY 17-18 ACTUAL	FY 18-19 BUDGET	FY 19-20 BUDGET
EXPENSES					
	PERSONNEL:				
01.411.4041	SALARIES - ELECTED OFFICIALS	45,150	45,150	45,150	45,150
01.411.4111 (16)	I.M.R.F.	5,279	5,083	6,100	5,200
01.411.4121 (17)	SOCIAL SECURITY	3,294	3,408	3,700	3,700
	TOTAL PERSONNEL	53,723	53,641	54,950	54,050
	PROFESSIONAL SERVICES:				
01.411.4321	ATTORNEY FEES	75,265	67,487	75,000	70,000
	TOTAL PROFESSIONAL SERVICES	75,265	67,487	75,000	70,000
	COMMUNICATION:				
01.411.4431	PUBLISHING	29,195	25,435	35,000	32,000
01.411.4441	TELEPHONE	0	0	500	500
	TOTAL COMMUNICATION	29,195	25,435	35,500	32,500
	PROFESSIONAL DEVELOPMENT:				
01.411.4511	DUES	21,071	22,003	22,000	22,000
01.411.4512	SUBSCRIPTIONS	0	537	550	550
01.411.4531	COMMUNITY RELATIONS	32,166	25,788	35,000	35,000
01.411.4532	EMPLOYEE RELATIONS	414	2,330	1,500	1,500
01.411.4541	MEETING EXPENSE	484	1,035	1,500	1,500
01.411.4542	BOARD MEETING EXPENSE	1,229	0	1,000	1,000
01.411.4551	EDUCATIONAL TRAINING	1,045	860	1,200	1,200
01.411.4557	CABLE PROGRAMMING	14,987	9,161	15,000	12,000
01.411.4558	BREIDERT GR/PRAIR PK PRESERV	462	3,000	5,000	5,000
01.411.4559	DOWNTOWN PRESERVATION	0	4,500	5,000	5,000
	TOTAL PROFESSIONAL DEVELOPMENT	71,858	69,214	87,750	84,750
	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	137	84	750	500
	TOTAL GENERAL SUPPLIES	137	84	750	500
	OTHER:				
01.411.5314 (x)	TAX REBATE	2,320	0	0	0
	TOTAL OTHER	2,320	0	0	0
	<u>TOTALS: OFFICE OF THE MAYOR</u>	242,498	225,861	263,950	251,800

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 16-17 ACTUAL	FY 17-18 ACTUAL	FY 18-19 BUDGET	FY 19-20 BUDGET
EXPENSES					
	PERSONNEL:				
01.412.4011	SALARIES - FULL TIME	285,231	305,255	275,000	255,000
01.412.4021	SALARIES - OVER TIME	125	1,237	2,000	3,000
01.412.4031	SALARIES - PART TIME	62,483	45,967	70,000	45,000
01.412.4111 (16)	I.M.R.F.	40,206	36,456	35,750	37,500
01.412.4121 (17)	SOCIAL SECURITY	25,038	25,661	28,000	30,600
01.412.4131	GROUP HEALTH INSURANCE	57,704	71,846	92,000	82,000
01.412.4133	ICMA/IPPFA EMPLOYER CONTRIBUTION	3,938	3,690	4,500	5,000
01.412.4134	SAFETY & WELL EMPLOYEE	1,378	1,578	3,500	3,500
01.412.4136	SELF-INSURANCE REIMBURSEMENT	27,086	29,994	32,000	30,000
01.412.4141	WORKERS' COMPENSATION	4,051	6,294	7,020	6,500
01.412.4151	UNEMPLOYMENT COMPENSATION	1,100	725	1,000	1,000
	TOTAL PERSONNEL	508,340	528,703	550,770	499,100
	REPAIRS AND MAINTENANCE:				
01.412.4241	R&M - OFFICE EQUIP.	9,941	8,727	11,000	10,000
	TOTAL REPAIRS AND MAINTENANCE	9,941	8,727	11,000	10,000
	PROFESSIONAL SERVICES:				
01.412.4372	HIRING PROCESS	0	25	500	500
	TOTAL PROFESSIONAL SERVICES	0	25	500	500
	COMMUNICATION:				
01.412.4431	PUBLICATIONS	251	0	500	500
01.412.4432	PRINTING & DUPLICATING	4,645	2,175	4,000	4,000
01.412.4433	POSTAGE	6,113	6,098	7,000	7,000
01.412.4441	TELEPHONE	11,278	8,993	10,000	10,000
	TOTAL COMMUNICATION	22,287	17,266	21,500	21,500
	PROFESSIONAL DEVELOPMENT:				
01.412.4511	DUES	5,147	1,807	5,000	6,000
01.412.4531	COMMUNITY RELATIONS	151	102	2,000	1,000
01.412.4532	EMPLOYEE RELATIONS	1,374	600	1,700	1,500
01.412.4534	EVENTS	48,595	28,640	40,000	38,000
01.412.4535	BUSINESS RECRUITMENT/DEVELOP	37	0	500	500
01.412.4541	MEETING EXPENSE	660	1,263	2,000	1,500
01.412.4551	EDUCATIONAL TRAINING	1,906	680	3,500	3,000
	TOTAL PROFESSIONAL DEVELOPMENT	57,870	33,092	54,700	51,500
	CONTRACTUAL SERVICES:				
01.412.4651	SWARM INSURANCE	26,490	16,701	18,360	15,000
01.412.4661	OFFICE EQUIPMENT LEASE/RENTAL	2,274	2,274	2,500	2,500
	TOTAL CONTRACTUAL SERVICES	28,764	18,975	20,860	17,500

		FY 16-17 ACTUAL	FY 17-18 ACTUAL	FY 18-19 BUDGET	FY 19-20 BUDGET
	GENERAL SUPPLIES:				
01.412.4751	OFFICE SUPPLIES	9,362	7,356	10,000	10,000
01.412.4752	COMPUTER SOFTWARE	7,066	6,080	11,000	9,500
01.412.4753	SOFTWARE SUPPORT	2,502	14,600	7,000	35,000
01.412.4772	OFFICE EQUIPMENT	1,554	2,673	5,000	5,000
01.412.4781	UNIFORMS	1,481	0	1,200	1,000
01.412.4791	EQUIPMENT & ACCESSORIES	364	0	500	500
	TOTAL GENERAL SUPPLIES	22,329	30,709	34,700	61,000
<u>TOTALS: OFFICE OF THE ADMINISTRATOR</u>		649,531	637,497	694,030	661,100

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 16-17 ACTUAL	FY 17-18 ACTUAL	FY 18-19 BUDGET	FY 19-20 BUDGET
	PERSONNEL:				
01.413.4011	SALARIES - FULL TIME	143,107	148,153	175,000	209,000
01.413.4021	SALARIES - OVER TIME	0	0	500	500
01.413.4031	SALARIES - PART TIME	21,761	22,707	30,000	15,000
01.413.4111 ⁽¹⁶⁾	I.M.R.F	21,637	21,597	28,000	29,000
01.413.4121 ⁽¹⁷⁾	SOCIAL SECURITY	12,162	12,635	15,500	17,500
01.413.4131	GROUP HEALTH INSURANCE	23,104	26,113	33,122	41,000
01.413.4133	ICMA/IPPFA EMPLOYER CONTRIBUTION	1,750	1,757	2,000	2,500
01.413.4136	SELF-INSURANCE REIMBURSEMENT	7,084	946	10,000	13,000
01.413.4141	WORKERS' COMPENSATION	1,875	2,729	2,947	4,000
01.413.4151	UNEMPLOYMENT COMPENSATION	383	863	1,000	1,000
	TOTAL PERSONNEL	232,863	237,500	298,069	332,500
	REPAIRS AND MAINTENANCE:				
01.413.4241	R&M - OFFICE EQUIP.	435	501	1,000	1,000
	TOTAL REPAIRS AND MAINTENANCE	435	501	1,000	1,000
	PROFESSIONAL SERVICES:				
01.413.4331	AUDITOR FEES	13,435	15,910	19,000	20,000
01.413.4371	BANKING FEES	4,934	4,978	6,500	5,000
01.413.4372	HIRING PROCESS	0	0	0	500
	TOTAL PROFESSIONAL SERVICES	18,369	20,888	25,500	25,500
	COMMUNICATION:				
01.413.4441	TELEPHONE	2,663	1,392	2,500	2,000
	TOTAL COMMUNICATION	2,663	1,392	2,500	2,000
	PROFESSIONAL DEVELOPMENT:				
01.413.4511	DUES	790	690	1,500	1,500
01.413.4541	MEETING EXPENSE	0	21	500	500
01.413.4551	EDUCATIONAL TRAINING	866	2,517	3,500	3,500
	TOTAL PROFESSIONAL DEVELOPMENT	1,656	3,228	5,500	5,500
	CONTRACTUAL SERVICES:				
01.413.4651	SWARM INSURANCE	9,494	6,984	7,543	7,500
01.413.4653	BONDS & APPRAISALS	1,249	4,955	2,500	2,500
	TOTAL CONTRACTUAL SERVICES	10,743	11,939	10,043	10,000
	GENERAL SUPPLIES:				
01.413.4751	OFFICE SUPPLIES	2,056	3,544	4,000	4,000
01.413.4753	SOFTWARE SUPPORT	14,943	15,535	19,500	19,000
01.413.4772	OFFICE EQUIPMENT	717	0	3,000	3,000
01.413.4781	UNIFORMS	0	0	500	500
	TOTAL GENERAL SUPPLIES	17,716	19,079	27,000	26,500
	<u>TOTALS: FINANCE DEPARTMENT</u>	284,445	294,527	369,612	403,000

POLICE (DEPT 421/422) - EXPENSES

The Police Department provides protection and policing services to over 19,000 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. As part of an initiative for directed patrol, four additional officers have been added to this year's budget. 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 16-17 ACTUAL	FY 17-18 ACTUAL	FY 18-19 BUDGET	FY 19-20 BUDGET
EXPENSES					
	LAW ENFORCEMENT				
	PERSONNEL:				
01.421.4011 (11)	SALARIES - FULL TIME	2,862,952	2,910,738	3,100,000	3,520,000
01.421.4021 (11)	SALARIES - OVER TIME	53,537	83,292	90,000	90,000
01.421.4022 (11)	HOLIDAY PAY - POLICE	107,893	100,035	120,000	140,000
01.421.4025 (11)	SPECIAL EVENT PAY	6,598	5,075	15,000	10,000
01.421.4031 (11)	SALARIES - PART TIME	75,091	66,249	125,000	100,000
01.421.4051 (11)	SALARIES - CROSSING GUARD	2,430	2,430	2,500	2,500
01.421.4111 (16)	I.M.R.F.	45,243	41,373	52,000	53,000
01.421.4121 (17)	SOCIAL SECURITY	233,159	239,280	262,000	300,000
01.421.4130 (11)	POLICE PENSION EXPENSE	890,526	981,772	1,044,764	1,113,500
01.421.4131 (11)	GROUP HEALTH INSURANCE	573,965	538,149	667,642	750,000
01.421.4133 (11)	ICMA/IPPFA EMPLOYER CONTRIBUTION	38,403	37,506	45,000	50,000
01.421.4134 (11)	SAFETY & WELL EMPLOYEE	451	2,005	2,500	2,500
01.421.4136 (11)	SELF-INSURANCE REIMBURSEMENT	112,548	108,654	135,000	150,000
01.421.4141 (11)	WORKERS' COMPENSATION	32,377	47,553	51,649	65,000
01.421.4151 (11)	UNEMPLOYMENT COMPENSATION	6,605	5,421	15,000	15,000
	TOTAL PERSONNEL	5,041,778	5,169,532	5,728,055	6,361,500
	REPAIRS AND MAINTENANCE:				
01.421.4241 (11)	R&M - EQUIPMENT	7,318	6,920	7,000	7,000
01.421.4242 (11)	R&M - OFFICE EQUIPMENT	6,352	7,979	10,000	10,000
01.421.4243 (11)	R&M - VEHICLES	24,348	22,198	35,000	30,000
01.421.4251 (11)	R&M - UNIFORMS	4,060	3,672	5,000	5,000
	TOTAL REPAIRS AND MAINTENANCE	42,078	40,769	57,000	52,000
	PROFESSIONAL SERVICES:				
01.421.4321 (11)	ATTORNEY FEES	62,509	76,951	110,000	110,000
01.421.4371 (11)	ADMINISTRATIVE FEES	5,195	5,111	7,500	2,500
01.421.4372	HIRING PROCESS	0	0	0	500
	TOTAL PROFESSIONAL SERVICES	67,704	82,062	117,500	113,000
	COMMUNICATION:				
01.421.4411 (11)	POLICE COMM. CENTER	330,117	287,033	360,000	380,000
01.421.4433 (11)	POSTAGE	757	689	1,000	1,000
01.421.4441 (11)	TELEPHONE	10,087	12,139	12,000	13,000
	TOTAL COMMUNICATION	340,961	299,861	373,000	394,000

		FY 16-17 ACTUAL	FY 17-18 ACTUAL	FY 18-19 BUDGET	FY 19-20 BUDGET
	PROFESSIONAL DEVELOPMENT:				
01.421.4511 (11)	DUES	3,545	3,860	5,000	12,500
01.421.4512 (11)	SUBSCRIPTIONS	247	278	500	500
01.421.4531 (11)	COMMUNITY RELATIONS	4,908	5,224	6,000	6,000
01.421.4532 (11)	EMPLOYEE RELATIONS	294	292	500	500
01.421.4533 (11)	DARE PROGRAM	3,013	3,949	4,000	4,000
01.421.4541 (11)	MEETING EXPENSE	285	416	2,500	2,500
01.421.4551 (11)	EDUCATIONAL TRAINING	24,077	25,195	32,500	30,000
01.421.4553 (11)	FALL FESTIVAL/CADET SUPPORT	10,965	11,077	12,000	14,000
01.421.4554 (11)	MAJOR CRASH INVESTIGATIVE TM	533	461	500	500
01.421.4555 (11)	REIMBURSABLE EXPENSES	2,154	4,591	5,000	5,000
	TOTAL PROFESSIONAL DEVELOPMENT	50,021	55,343	68,500	75,500
	CONTRACTUAL SERVICES:				
01.421.4651 (11)	SWARM INSURANCE	163,973	120,310	129,934	130,000
01.421.4654	ANIMAL CONTROL	0	0	2,500	2,500
	TOTAL CONTRACTUAL SERVICES	163,973	120,310	132,434	132,500
	GENERAL SUPPLIES:				
01.421.4721 (11)	FIREARMS SUPPLIES	17,455	15,909	15,000	15,000
01.421.4731 (11)	GASOLINE/OIL	61,951	67,361	100,000	90,000
01.421.4751 (11)	OFFICE SUPPLIES	4,829	5,190	5,500	5,500
01.421.4752 (11)	COMPUTER SOFTWARE	2,963	3,133	3,500	1,500
01.421.4753 (11)	SOFTWARE SUPPORT	34,720	37,766	50,000	50,000
01.421.4761 (11)	OPERATING SUPPLIES	3,707	5,098	6,500	6,500
01.421.4771 (11)	OFFICE FURNITURE	6,794	7,887	8,000	8,000
01.421.4772 (11)	OFFICE EQUIPMENT	3,439	3,365	8,500	8,500
01.421.4781 (11)	UNIFORMS	15,890	20,309	22,500	22,500
01.421.4791 (11)	EQUIPMENT & ACCESSORIES	34,035	33,534	30,000	30,000
01.421.4795 (11)	DRUG FUND EXPENSE	34,990	2,775	15,000	15,000
01.421.4796 (11)	DUI FUND EXPENSE	13,689	12,895	15,000	15,000
	TOTAL GENERAL SUPPLIES	234,462	215,222	279,500	267,500
	<u>TOTALS: LAW ENFORCEMENT</u>	<u>5,940,977</u>	<u>5,983,099</u>	<u>6,755,989</u>	<u>7,396,000</u>
	POLICE/FIRE COMMISSION				
01.422.4041 (11)	SALARIES-APPOINTED OFFICIALS	1,050	1,260	1,500	1,500
01.422.4121 (17)	SOCIAL SECURITY	80	96	115	100
01.422.4134 (11)	SAFETY & WELL EMPLOYEE	1,147	3,046	2,500	3,000
01.422.4135 (11)	ELIGIBILITY/PROMOTION	5,405	5,340	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>8,057</u>	<u>10,117</u>	<u>16,615</u>	<u>17,100</u>
	<u>TOTALS: POLICE DEPARTMENT</u>	<u>5,949,034</u>	<u>5,993,216</u>	<u>6,772,604</u>	<u>7,413,100</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.

EXPENSES

		FY 16-17 ACTUAL	FY 17-18 ACTUAL	FY 18-19 BUDGET	FY 19-20 BUDGET
CIVIL DEFENSE:					
01.428.4241	(12) R&M - EQUIPMENT	3,102	3,140	20,000	15,000
01.428.4361	CONTRACTUAL SERVICES	0	0	0	20,000
01.428.4551	(12) EDUCATIONAL TRAINING	0	0	500	0
01.428.4781	(12) UNIFORMS	0	0	1,000	0
TOTAL CIVIL DEFENSE		3,102	3,140	21,500	35,000
<u>TOTALS: CIVIL DEFENSE</u>		<u>3,102</u>	<u>3,140</u>	<u>21,500</u>	<u>35,000</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 81 miles of storm sewers and 2,765 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 16-17 ACTUAL	FY 17-18 ACTUAL	FY 18-19 BUDGET	FY 19-20 BUDGET
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EXPENSES

		STREETS				
		PERSONNEL:				
01.441.4011	(13)	SALARIES - FULL TIME	948,079	923,677	1,009,000	977,000
01.441.4021	(13)	SALARIES - OVER TIME	114,489	164,214	150,000	175,000
01.441.4031	(13)	SALARIES - PART TIME	58,478	64,804	75,000	60,000
01.441.4111	(16)	I.M.R.F.	140,435	138,463	160,000	160,000
01.441.4121	(17)	SOCIAL SECURITY	84,917	87,143	100,000	100,000
01.441.4131	(13)	GROUP HEALTH INSURANCE	226,265	219,844	255,098	280,000
01.441.4133	(13)	ICMA/IPPFA EMPLOYER CONTRIBUTION	17,733	16,977	20,000	20,000
01.441.4134	(13)	SAFETY & WELL EMPLOYEE	111	0	500	500
01.441.4136	(13)	SELF-INSURANCE REIMBURSEMENT	51,029	55,032	60,000	65,000
01.441.4141	(13)	WORKERS' COMPENSATION	11,532	18,915	21,496	22,000
01.441.4151	(13)	UNEMPLOYMENT COMPENSATION	2,354	1,952	6,500	6,500
		TOTAL PERSONNEL	1,655,422	1,691,021	1,857,594	1,866,000
		REPAIRS AND MAINTENANCE:				
01.441.4211	(13)	R&M - BLDG/SITE IMPROVEMENT	71,069	101,595	85,000	85,000
01.441.4215	(13)	R&M - LAWN MOWING	192,374	161,994	210,000	210,000
01.441.4216	(13)	R&M - PUBLIC GRDS	138,942	119,506	100,000	110,000
01.441.4218	(13)	R&M - PRAIRIE PARK	4,855	408	10,000	10,000
01.441.4220	(13)	R&M - SIDEWALKS	23,328	17,569	60,000	60,000
01.441.4222		R&M - ROAD SALT	0	0	150,000	150,000
01.441.4230	(14)	R&M - PATCHING MIX	5,983	6,131	6,000	6,000
01.441.4231	(13)	R&M - CURBS	2,343	4,025	6,000	15,000
01.441.4232	(13)	R&M - STORM SYSTEM	54,915	62,924	65,000	65,000
01.441.4233	(13)	R&M - STREETS/SIGNS	53,577	76,844	55,000	65,000
01.441.4234	(13)	R&M - TRAFFIC LIGHTS	32,007	24,390	32,000	32,000
01.441.4235	(13)	R&M - TREES & WEEDS	10,526	25,350	25,000	25,000
01.441.4236	(13)	R&M - STREET LIGHTS	96,354	71,623	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	21,942	26,519	35,000	35,000
01.441.4241	(13)	R&M - EQUIPMENT	2,338	1,202	6,000	6,000
01.441.4243	(13)	R&M - VEHICLES	93,639	97,981	90,000	90,000
01.441.4251	(13)	R&M - UNIFORMS	7,843	9,667	10,000	10,000
		TOTAL REPAIRS AND MAINTENANCE	812,035	807,728	1,042,500	1,071,500
		PROFESSIONAL SERVICES:				
01.441.4321		ATTORNEY FEES	0	0	25,000	20,000
01.441.4324	(13)	NPDES FEE	1,000	0	1,500	1,500
01.441.4351	(13)	PROFESSIONAL SERVICES	4,725	4,273	6,000	6,000
01.441.4352	(13)	BRIDGE INSPECTIONS	4,323	2,613	6,000	6,000
01.441.4372		HIRING PROCESS	0	0	0	500
		TOTAL PROFESSIONAL SERVICES	10,048	6,886	38,500	34,000

			FY 16-17 ACTUAL	FY 17-18 ACTUAL	FY 18-19 BUDGET	FY 19-20 BUDGET
01.441.4431	(13)	COMMUNICATIONS				
		PUBLISHING	478	697	1,000	1,000
01.441.4441	(13)	TELEPHONE	6,907	5,889	7,000	6,000
		TOTAL COMMUNICATIONS	7,385	6,586	8,000	7,000
		PROFESSIONAL DEVELOPMENT:				
01.441.4511	(13)	DUES	0	700	1,000	1,000
01.441.4541	(13)	MEETING EXPENSE	2,007	1,155	3,000	2,000
01.441.4551	(13)	EDUCATIONAL TRAINING	11,753	10,429	12,000	12,000
		TOTAL PROFESSIONAL DEVELOPMENT	13,760	12,284	16,000	15,000
		CONTRACTUAL SERVICES:				
01.441.4611	(13)	ELECTRICITY	46,638	18,963	20,000	20,000
01.441.4612	(13)	HEAT	6,211	7,256	7,000	7,000
01.441.4632	(13)	STREET LIGHTING	72,160	105,973	110,000	110,000
01.441.4651	(13)	SWARM INSURANCE	58,313	43,348	46,815	47,000
01.441.4661	(13)	EQUIPMENT LEASE/RENTAL	5,701	10,282	14,500	13,000
01.441.4672	(13)	PEST CONTROL	95,874	104,770	120,000	120,000
		TOTAL CONTRACTUAL SERVICES	284,897	290,592	318,315	317,000
		GENERAL SUPPLIES:				
01.441.4731	(13)	GASOLINE/OIL	44,984	62,023	62,000	62,000
01.441.4741	(13)	JANITORIAL SUPPLIES	19,209	15,148	20,000	20,000
01.441.4751	(14)	OFFICE SUPPLIES	0	0	1,000	1,000
01.441.4752	(13)	COMPUTER SOFTWARE	4,608	3,000	6,000	5,000
01.441.4753	(13)	SOFTWARE SUPPORT	1,442	3,806	4,500	6,000
01.441.4761	(13)	OPERATING SUPPLIES	27,746	19,632	25,000	25,000
01.441.4762	(13)	SAFETY SUPPLIES	1,908	2,958	2,500	6,000
01.441.4772	(13)	OFFICE EQUIPMENT	1,122	115	2,500	2,000
01.441.4791	(13)	EQUIPMENT & ACCESSORIES	217	5,973	10,000	7,500
		TOTAL GENERAL SUPPLIES	101,236	112,655	133,500	134,500
		<u>TOTALS: PUBLIC WORKS DEPARTMENT</u>	<u>2,884,783</u>	<u>2,927,752</u>	<u>3,414,409</u>	<u>3,445,000</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.

		FY 16-17 ACTUAL	FY 17-18 ACTUAL	FY 18-19 BUDGET	FY 19-20 BUDGET
EXPENSES					
	PERSONNEL:				
01.442.4011	SALARIES - FULL TIME	221,564	217,518	265,000	378,000
01.442.4021	SALARIES - OVER TIME	2,197	3,354	4,000	4,000
01.442.4031	SALARIES - PART TIME	63,491	81,228	90,000	90,000
01.442.4111 (16)	I.M.R.F.	33,252	31,602	38,000	60,000
01.442.4121 (17)	SOCIAL SECURITY	21,700	22,750	25,000	37,000
01.442.4131	GROUP HEALTH INSURANCE	47,122	54,320	68,257	93,000
01.442.4133	ICMA/IPPFA EMPLOYER CONTRIBUTION	4,613	4,331	5,500	6,500
01.442.4134	SAFETY & WELL EMPLOYEE	0	0	200	200
01.442.4136	SELF-INSURANCE REIMBURSEMENT	19,802	18,030	21,000	25,000
01.442.4141	WORKERS' COMPENSATION	3,331	4,581	4,947	7,000
01.442.4151	UNEMPLOYMENT COMPENSATION	674	529	5,000	5,000
	TOTAL PERSONNEL	417,746	438,243	526,904	705,700
	REPAIRS AND MAINTENANCE:				
01.442.4235	R&M - WEEDS	59,508	47,122	60,000	45,000
01.442.4241	R&M - EQUIPMENT	1,442	548	2,500	2,000
01.442.4243	R&M - VEHICLES	1,043	162	3,000	3,000
	TOTAL REPAIRS AND MAINTENANCE	61,993	47,832	65,500	50,000
	PROFESSIONAL SERVICES:				
01.442.4321	ATTORNEY FEES	0	195	10,000	10,000
01.442.4343	INSPECTION FEES	31,787	36,482	40,000	40,000
01.442.4359	EMERGENCY CONTRACT SERVICE	0	0	5,000	5,000
01.442.4372	HIRING PROCESS	0	0	0	500
01.442.4391	CONSULTANT PLAN REVIEW FEE	53,578	43,983	50,000	50,000
	TOTAL PROFESSIONAL SERVICES	85,365	80,660	105,000	105,500
	COMMUNICATION:				
01.442.4431	PUBLISHING	0	53	2,000	1,000
01.442.4441	TELEPHONE	4,590	2,647	4,000	3,250
	TOTAL COMMUNICATION	4,590	2,700	6,000	4,250
	PROFESSIONAL DEVELOPMENT:				
01.442.4511	DUES	460	658	800	900
01.442.4512	SUBSCRIPTIONS	0	0	500	500
01.442.4541	MEETING EXPENSE	195	477	850	750
01.442.4551	EDUCATIONAL TRAINING	4,489	3,923	12,000	10,000
	TOTAL PROFESSIONAL DEVELOPMENT	5,144	5,058	14,150	12,150
	CONTRACTUAL SERVICES:				
01.442.4651	SWARM INSURANCE	16,871	11,723	12,662	13,000
	TOTAL CONTRACTUAL SERVICES	16,871	11,723	12,662	13,000

		FY 16-17 ACTUAL	FY 17-18 ACTUAL	FY 18-19 BUDGET	FY 19-20 BUDGET
01.442.4731	GENERAL SUPPLIES:				
	GASOLINE/OIL	3,983	4,532	4,500	6,000
01.442.4751	OFFICE SUPPLIES	1,854	1,975	3,500	2,500
01.442.4752	COMPUTER SOFTWARE	0	0	2,000	2,000
01.442.4753	SOFTWARE SUPPORT	4,561	5,431	14,000	14,000
01.442.4761	OPERATING SUPPLIES	247	1,226	1,500	1,500
01.442.4771	OFFICE FURNITURE	0	0	2,000	2,000
01.442.4772	OFFICE EQUIPMENT	201	163	3,000	3,000
01.442.4781	UNIFORMS	993	1,357	1,750	1,500
01.442.4791	EQUIPMENT & ACCESSORIES	0	617	1,000	1,000
	TOTAL GENERAL SUPPLIES	11,839	15,301	33,250	33,500
	OTHER:				
01.442.5359 (x)	MISC/EMERG CONTRACT SERVICE	900	0	0	0
	TOTAL OTHER	900	0	0	0
	<u>TOTALS: BUILDING DEPARTMENT</u>	<u>604,448</u>	<u>601,517</u>	<u>763,466</u>	<u>924,100</u>

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 16-17 ACTUAL	FY 17-18 ACTUAL	FY 18-19 BUDGET	FY 19-20 BUDGET	
EXPENSES						
		CONTRACTUAL SERVICES:				
01.447.4621	(15)	GARBAGE DISPOSAL	1,116,121	1,091,506	1,116,000	1,153,000
01.447.4622	(15)	YARD WASTE DISPOSAL	36,690	26,920	45,000	35,000
01.447.4625	(15)	RECYCLING FEE	264,833	279,094	311,000	321,000
		TOTAL CONTRACTUAL SERVICES	1,417,644	1,397,520	1,472,000	1,509,000
		<u>TOTALS: GARBAGE DISPOSAL</u>	<u>1,417,644</u>	<u>1,397,520</u>	<u>1,472,000</u>	<u>1,509,000</u>

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 16-17 ACTUAL	FY 17-18 ACTUAL	FY 18-19 BUDGET	FY 19-20 BUDGET
EXPENSES					
	PERSONNEL:				
01.461.4011	SALARIES - FULL TIME	172,907	173,278	177,000	280,000
01.461.4021	SALARIES - OVER TIME	1,675	473	2,500	2,500
01.461.4031	SALARIES - PART TIME	0	0	20,000	15,000
01.461.4041	SALARIES-APPOINTED OFFICIAL	5,440	5,250	5,000	5,300
01.461.4111 (16)	I.M.R.F.	22,989	21,040	29,000	36,000
01.461.4121 (17)	SOCIAL SECURITY	12,976	12,930	20,900	24,000
01.461.4131	GROUP HEALTH INSURANCE	24,736	30,245	37,741	76,000
01.461.4133	ICMA/IPPFA EMPLOYER CONTRIBUTION	2,438	2,342	3,700	4,900
01.461.4136	SELF-INSURANCE REIMBURSEMENT	8,264	4,357	13,000	20,000
01.461.4141	WORKERS' COMPENSATION	2,038	3,312	3,577	4,500
01.461.4151	UNEMPLOYMENT COMPENSATION	423	381	1,000	1,000
	TOTAL PERSONNEL	253,886	253,608	313,418	469,200
	REPAIRS AND MAINTENANCE:				
01.461.4241	R&M - OFFICE EQUIP.	773	466	2,500	2,500
01.461.4243	R&M - VEHICLES	1,673	422	1,500	1,500
	TOTAL REPAIRS AND MAINTENANCE	2,446	888	4,000	4,000
	PROFESSIONAL SERVICES:				
01.461.4321 (462)	ATTORNEY FEES	0	0	5,000	5,000
01.461.4341 (462)	CONSULTANT FEES	28,491	23,091	125,000	65,000
01.461.4351 (462)	ENGINEER FEES	83,290	66,975	65,000	60,000
01.461.4361 (462)	CONTRACTUAL FEES	0	0	5,000	0
01.461.4362 (462)	ECONOMIC DEVELOPMENT	5,652	1,938	5,000	5,000
01.461.4372	HIRING PROCESS	0	0	0	500
	TOTAL PROFESSIONAL SERVICES	117,433	92,004	205,000	135,500
	COMMUNICATION:				
01.461.4431	PUBLISHING	3,344	2,691	3,000	3,000
01.461.4432	PRINTING & DUPLICATING	0	0	500	500
01.461.4433	POSTAGE	20	45	200	200
01.461.4441	TELEPHONE	3,893	1,780	3,250	2,500
	TOTAL COMMUNICATION	7,257	4,516	6,950	6,200
	PROFESSIONAL DEVELOPMENT:				
01.461.4511	DUES	943	1,337	2,500	2,000
01.461.4512	SUBSCRIPTIONS	771	0	500	500
01.461.4531	COMMUNITY RELATIONS	0	1,145	2,000	2,000
01.461.4541	MEETING EXPENSE	511	48	1,000	1,000
01.461.4551	EDUCATIONAL TRAINING	489	1,569	7,000	7,000
01.461.4561	PLAN COMMISSION EXPENSE	156	758	3,500	2,000
	TOTAL PROFESSIONAL DEVELOPMENT	2,870	4,857	16,500	14,500

		FY 16-17 ACTUAL	FY 17-18 ACTUAL	FY 18-19 BUDGET	FY 19-20 BUDGET
01.461.4651	CONTRACTUAL SERVICES:				
	SWARM INSURANCE	10,317	8,476	9,155	9,500
	TOTAL CONTRACTUAL SERVICES	10,317	8,476	9,155	9,500
	GENERAL SUPPLIES:				
01.461.4731	GASOLINE/OIL	1,665	533	2,000	1,000
01.461.4751	OFFICE SUPPLIES	1,444	245	1,500	1,500
01.461.4752	COMPUTER SOFTWARE	192	0	1,500	1,500
01.461.4753	SOFTWARE SUPPORT	6,107	6,235	12,000	10,000
01.461.4754	GIS SUPPLIES	0	65	1,500	1,500
01.461.4771	OFFICE FURNITURE	0	0	2,000	2,000
01.461.4772	OFFICE EQUIPMENT	0	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	9,408	7,078	23,300	20,300
	<u>TOTALS: DEVELOPMENT SERVICES</u>	403,617	371,427	578,323	659,200

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 grant reimbursements. 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 16-17 ACTUAL	FY 17-18 ACTUAL	FY 18-19 BUDGET	FY 19-20 BUDGET
REVENUES		228,998	390,299	384,145	456,700
EXPENSES		1,609,103	1,930,372	4,011,086	4,608,200
TRANSFERS IN					
31.390.3911	TRANSFER FROM GENERAL FUND	628,000	3,600,000	0	0
31.390.3912	TRANSFER FROM POLICE FUND	560,000	0	0	0
31.390.3913	TRANSFER FROM PUBLIC WORKS	312,000	0	0	0
	TOTAL TRANSFERS IN	1,500,000	3,600,000	0	0
TRANSFERS OUT					
31.477.5423	TRANSFER TO MFT (FOR STP PROJECTS)	0	0	298,339	0
	TOTAL TRANSFERS OUT	0	0	298,339	0
NET CHANGE IN FUND BALANCE		119,895	2,059,927	(3,925,280)	(4,151,500)

GENERAL CAPITAL DEVELOPMENT FUND - REVENUES

		FY 16-17 ACTUAL	FY 17-18 ACTUAL	FY 18-19 BUDGET	FY 19-20 BUDGET
REVENUES					
TAXES:					
31.310.3111	PROPERTY TAX LEVY SSA	11,407	11,409	0	0
	TOTAL TAXES	11,407	11,409	0	0
CHARGES FOR SERVICES:					
31.360.3653	DEVELOPMENT CONTRIBUTION FEE	102,719	124,218	110,000	112,200
31.360.3654	RECREATIONAL FEE	8	39	0	0
31.360.3658	TRANSPORTATION FEE	44,231	48,525	45,000	45,000
	TOTAL CHARGES FOR SERVICES	146,958	172,782	155,000	157,200
INTEREST INCOME:					
31.370.3732	INTEREST INCOME	24,047	38,046	15,000	100,000
	TOTAL INTEREST INCOME	24,047	38,046	15,000	100,000
MISCELLANEOUS:					
31.380.3817	REIMBURSEMENTS	23,160	143,162	181,000	165,000
31.380.3819	PROPERTY RENT	23,426	24,900	26,145	27,500
31.380.3897	SALE OF CAPITAL ASSETS	0	0	2,000	2,000
31.380.3898	MISCELLANEOUS	0	0	5,000	5,000
	TOTAL MISCELLANEOUS	46,586	168,062	214,145	199,500
<u>TOTALS: CAPITAL DEVELOPMENT FUND</u>		228,998	390,299	384,145	456,700

GENERAL CAPITAL DEVELOPMENT FUND - EXPENSES

EXPENSES

R&M - STREETS:

	<i>Street Resurfacing Program</i>	0	0	1,800,000	2,200,000
	<i>Crack Sealing</i>	0	0	50,000	50,000
31.477.4233	R&M - STREETS	0	907,081	1,850,000	2,250,000

CONTRACTUAL SERVICES:

31.477.4361	CONTRACTUAL SERVICES	1,500	0	35,000	35,000
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LAND:

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

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

	<i>PD Parking Lot</i>	193,600	0	0	0
	<i>PD Building Improvements</i>	0	3,837	21,000	0
	<i>Re-roof Museum</i>	0	28,373	0	0
	<i>Paint Museum</i>	0	0	20,000	0
	<i>Re-roof Chamber Building</i>	0	0	0	25,000
	<i>Salt Dome Roof</i>	0	0	40,000	0
	<i>PW Stone Bins</i>	0	0	25,000	0
31.477.5122	BUILDING-MAINTENANCE	193,600	32,210	106,000	25,000

EQUIPMENT:

	<i>Police:</i>				
	<i>Vehicles/Equip</i>	109,000	111,909	114,000	129,000
	<i>Mobile and portable radios</i>	0	158,459	0	0
	<i>Body cameras</i>	0	0	60,000	60,000
	<i>Speed sign</i>	0	0	7,500	0
	<i>License Plate Reader</i>	0	0	0	10,000
	<i>Emergency Warning Siren-New</i>	0	0	0	25,000
31.421.5131	EQUIPMENT-POLICE	109,000	270,368	181,500	224,000

	<i>Public Works:</i>				
	<i>Pickup Truck replacement</i>	36,457	0	45,000	55,000
	<i>Dump Truck replacement</i>	152,887	0	150,000	330,000
	<i>Leaf Vac</i>	0	0	0	55,000
	<i>Leaf Box</i>	0	0	0	8,000
	<i>Skidsteer Trailer</i>	8,689	0	0	0
	<i>Skidsteer Loader</i>	0	48,238	0	0
	<i>Skidsteer Attachments</i>	13,200	0	0	0
	<i>Asphalt Hotbox</i>	0	34,931	0	0
	<i>Wood Chipper</i>	0	0	110,000	0
	<i>Message Board Trailer</i>	0	0	0	7,500
	<i>Miscellaneous</i>	12,571	0	0	0
31.441.5131	EQUIPMENT-PUBLIC WORKS	223,804	83,169	305,000	455,500

	<i>Development Services:</i>				
	<i>Vehicle</i>	0	0	0	35,000
31.461.5131	EQUIPMENT-DEVELOPMENT SERVICES	0	0	0	35,000

31.477.5131	EQUIPMENT	0	0	0	0
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OFFICE EQUIPMENT:

	<i>Police:</i>				
	<i>Copier</i>	0	0	10,000	0
	<i>Servers/Equipment/IT</i>	19,007	4,683	0	60,000
31.421.5152	OFFICE EQUIPMENT-POLICE	19,007	4,683	10,000	60,000

		FY 16-17 ACTUAL	FY 17-18 ACTUAL	FY 18-19 BUDGET	FY 19-20 BUDGET
	<i>Development Services:</i>				
	<i>Voicemail Server/Software replacement</i>	27,800	0	0	0
	<i>Network Update/Back-up (PD/VOF)</i>	0	15,614	0	0
31.461.5152	OFFICE EQUIPMENT-DEVELOPMENT SVCS	27,800	15,614	0	0
	<i>Copiers</i>	0	0	8,500	8,500
	<i>Information Technology Updates</i>	0	0	0	125,000
31.477.5152	OFFICE EQUIPMENT-GENERAL	0	0	8,500	133,500
31.477.5171	STREET LIGHTS	0	0	25,000	25,000
31.477.5172	STREETS - NEW	57,752	0	25,000	25,000
SIDEWALKS:					
	<i>Sidewalk replacement</i>	14,638	0	25,000	50,000
	<i>New Sidewalks</i>	0	0	25,000	5,000
31.477.5174	SIDEWALKS	14,638	0	50,000	55,000
31.477.5176	STORMWATER MANAGEMENT	22,030	4,900	25,000	25,000
31.477.5181	ASH TREE PROGRAM	487,190	258,421	225,000	100,000
OPEN SPACE IMPROVEMENTS:					
	<i>Jackson Creek</i>	26,480	14,680	15,000	5,000
	<i>Miscellaneous</i>	0	0	10,000	10,000
31.477.5261	OPEN SPACE IMPROVEMENTS	26,480	14,680	25,000	15,000
BIKE PATHS:					
	<i>Pfeiffer Road Trail</i>	14,406	86,467	230,086	210,200
	<i>Hickory Creek Multi-Use Bike Path</i>	0	0	0	75,000
	<i>Resurface Bike Paths</i>	0	0	0	20,000
	<i>Future Bike Paths</i>	0	0	25,000	100,000
	<i>Miscellaneous</i>	3,759	0	0	0
31.477.5262	BIKE PATHS	18,165	86,467	255,086	405,200
LOW INT LOANS/INCENTIVES:					
	<i>Phillips Chev tax</i>	0	60,000	100,000	120,000
	<i>Currie Motors Tax</i>	201,738	172,676	215,000	0
	<i>Miscellaneous</i>	0	2,128	100,000	100,000
31.477.5265	LOW INT LOANS/INCENTIVES	201,738	234,804	415,000	220,000
RETAIL/INDUSTRIAL GRANTS:					
	<i>Miscellaneous</i>	0	0	20,000	20,000
	<i>T3IP</i>	0	0	50,000	50,000
31.477.5266	RETAIL/INDUSTRIAL GRANTS	0	0	70,000	70,000
COMMUNITY ENHANCEMENTS:					
	<i>Nebraska Street Lot</i>	128,978	0	0	0
	<i>Downtown Traffic Safety</i>	0	0	0	50,000
	<i>Miscellaneous</i>	75,766	17,975	150,000	150,000
31.477.5268	COMMUNITY ENHANCEMENTS	204,744	17,975	150,000	200,000
<u>TOTALS: CAPITAL DEVELOPMENT</u>		1,609,103	1,930,372	4,011,086	4,608,200

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 16-17 ACTUAL	FY 17-18 ACTUAL	FY 18-19 BUDGET	FY 19-20 BUDGET
REVENUES	710,546	507,171	885,832	835,600
EXPENSES	1,404,802	149,572	2,098,811	2,177,100
NET CHANGE BEFORE TRANSFERS	(694,256)	357,599	(1,212,979)	(1,341,500)
TRANSFER IN				
23.390.3931 TRANSFER FROM FUND 31	0	0	298,339	0
TOTAL TRANSFERS IN	0	0	298,339	0
NET CHANGE IN FUND BALANCE	(694,256)	357,599	(914,640)	(1,341,500)

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

23.340.3423	MOTOR FUEL TAX	483,219	485,908	457,900	450,000
23.340.3425	REIMBURSEMENTS	223,753	12,599	425,432	383,100
	TOTAL INTERGOVERNMENTAL REVENUES	706,972	498,507	883,332	833,100

INTEREST INCOME:

23.370.3732	INTEREST INCOME	3,574	8,664	2,500	2,500
	TOTAL INTEREST INCOME	3,574	8,664	2,500	2,500

TOTALS: MOTOR FUEL TAX FUND

FY 16-17 ACTUAL	FY 17-18 ACTUAL	FY 18-19 BUDGET	FY 19-20 BUDGET
710,546	507,171	885,832	835,600

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

	<i>Street Resurfacing Program</i>	330,146	0	0	0
	<i>Road Salt</i>	131,555	113,024	0	0
23.486.4233	STREET MAINTENANCE	461,701	113,024	0	0

ENGINEERING FEES:

	<i>St. Francis Road, Path and Bridge:</i>				
	<i>Phase II Engineering</i>	67,723	19,890	0	0
	<i>Phase III Engineering</i>	0	4,858	531,790	478,900
	<i>Steger Road:</i>				
	<i>Phase III Engineering</i>	212,440	0	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>	0	0	125,000	125,000
	<i>Pfeiffer Road Extension N of Rt 30:</i>				
	<i>Phase I Engineering</i>	0	0	0	150,000
23.486.4351	ENGINEERING FEES	280,163	24,748	806,790	903,900

CAPITAL IMPROVEMENTS:

	<i>Sauk Trail R.O.W. Acquisition</i>	0	0	25,000	75,000
	<i>Steger Road</i>	660,940	0	0	0
	<i>St. Francis Road</i>	0	11,800	1,050,845	936,100
	<i>St. Francis Path</i>	0	0	0	45,900
	<i>St. Francis Road Bridge</i>	1,998	0	216,176	216,200
23.486.5172	CAPITAL IMPROVEMENTS	662,938	11,800	1,292,021	1,273,200

TOTALS: MOTOR FUEL TAX FUND

1,404,802	149,572	2,098,811	2,177,100
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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 near 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 16-17 ACTUAL	FY 17-18 ACTUAL	FY 18-19 BUDGET	FY 19-20 BUDGET
REVENUES		8,317,606	9,786,695	10,395,805	11,822,100
EXPENSES					
DEPT 491	SEWER OPERATIONS	2,809,148	2,704,443	3,274,796	3,319,500
DEPT 492	WATER OPERATIONS	2,756,944	2,737,662	3,138,582	3,470,000
	TOTAL EXPENSES	5,566,092	5,442,105	6,413,378	6,789,500
CHANGE IN NET POSITION BEFORE TRANSFERS		2,751,514	4,344,590	3,982,427	5,032,600
TRANSFER OUT					
62.493.5468	TRANSFER TO S&W CAPITAL FUND	2,400,000	4,100,000	0	0
	TOTAL TRANSFERS OUT	2,400,000	4,100,000	0	0
CHANGE IN NET POSITION		351,514	244,590	3,982,427	5,032,600

SEWER AND WATER OPERATIONS FUND - REVENUES

REVENUES

		FY 16-17 ACTUAL	FY 17-18 ACTUAL	FY 18-19 BUDGET	FY 19-20 BUDGET
62.330.3312	PERMITS:				
	WELL PERMITS	45	45	0	0
	TOTAL PERMITS	45	45	0	0
	CHARGES FOR SERVICES:				
62.360.3661	SEWER RECEIPTS	4,747,336	5,892,394	6,827,266	7,982,700
62.360.3662	WATER RECEIPTS	3,491,598	3,784,971	3,505,039	3,729,900
62.360.3669	WATER METERS	45,945	50,886	45,000	45,000
	TOTAL CHARGES FOR SERVICES	8,284,879	9,728,251	10,377,305	11,757,600
	INTEREST INCOME:				
62.370.3732	INTEREST INCOME	14,996	45,581	1,500	50,000
	TOTAL INTEREST INCOME	14,996	45,581	1,500	50,000
	MISCELLANEOUS:				
62.380.3831	SALE OF EQUIPMENT	0	(8,664)	0	0
62.380.3897	CONVENIENCE FEE	6,914	7,505	7,000	7,000
62.380.3899	MISCELLANEOUS	10,772	13,977	10,000	7,500
	TOTAL MISCELLANEOUS	17,686	12,818	17,000	14,500
	<u>TOTALS: S&W OPERATIONS FUND</u>	<u>8,317,606</u>	<u>9,786,695</u>	<u>10,395,805</u>	<u>11,822,100</u>

SEWER AND WATER OPERATIONS FUND - EXPENSES

EXPENSES - SEWER

		FY 16-17 ACTUAL	FY 17-18 ACTUAL	FY 18-19 BUDGET	FY 19-20 BUDGET
	PERSONNEL:				
62.491.4011	SALARIES - FULL TIME	628,720	585,682	607,700	735,000
62.491.4021	SALARIES - OVER TIME	76,163	49,475	60,000	50,000
62.491.4031	SALARIES - PART TIME	29,497	25,658	37,000	37,000
62.491.4111	I. M. R. F.	92,047	78,956	110,000	98,000
62.491.4121	SOCIAL SECURITY	54,173	49,358	64,000	65,000
62.491.4131	GROUP HEALTH INSURANCE	146,321	137,354	159,132	176,000
62.491.4133	ICMA/IPPPFA EMPLOYER CONTRIBUTION	7,156	6,566	11,500	11,500
62.491.4134	SAFETY & WELL EMPLOYEE	0	0	500	500
62.491.4136	SELF-INSURANCE REIMBURSEMENT	40,055	34,207	40,000	40,000
62.491.4141	WORKERS' COMPENSATION	7,548	11,361	12,318	14,000
62.491.4151	UNEMPLOYMENT COMPENSATION	1,547	1,299	6,500	6,500
	TOTAL PERSONNEL	1,083,227	979,916	1,108,650	1,233,500
	REPAIRS AND MAINTENANCE:				
62.491.4211	R&M - SITE IMPROVEMENT	20,660	13,980	35,000	35,000
62.491.4228	R&M - LINES/LIFT STATION	39,976	113,359	150,000	200,000
62.491.4229	R&M - TREATMENT PLANT	255,787	340,652	250,000	175,000
62.491.4241	R&M - OFFICE EQUIPMENT	1,618	2,164	3,000	3,000
62.491.4243	R&M - VEHICLES	23,636	32,918	26,000	25,000
62.491.4251	R&M - UNIFORMS	5,155	3,120	7,500	5,000
	TOTAL REPAIRS AND MAINTENANCE	346,832	506,193	471,500	443,000
	PROFESSIONAL SERVICES:				
62.491.4321	ATTORNEY FEES	36,432	0	62,500	40,000
62.491.4324	PERMIT/NPDES FEE	62,500	47,500	150,000	100,000
62.491.4331	AUDITOR FEES	6,500	7,725	11,000	11,000
62.491.4351	ENGINEER FEES	2,436	0	25,000	25,000
62.491.4371	ADMIN/BANKING FEES	27,504	33,468	31,000	45,000
62.491.4372	HIRING PROCESS	0	0	0	500
	TOTAL PROFESSIONAL SERVICES	135,372	88,693	279,500	221,500
	COMMUNICATION:				
62.491.4431	PUBLISHING	641	1,875	5,000	2,500
62.491.4433	POSTAGE	24,219	25,347	30,000	30,000
62.491.4441	TELEPHONE	7,068	10,337	7,500	12,000
	TOTAL COMMUNICATION	31,928	37,559	42,500	44,500
	PROFESSIONAL DEVELOPMENT:				
62.491.4511	DUES	1,774	36,194	35,000	40,000
62.491.4541	MEETING EXPENSE	1,487	428	5,000	5,000
62.491.4551	EDUCATIONAL TRAINING	4,343	5,500	20,000	20,000
	TOTAL PROFESSIONAL DEVELOPMENT	7,604	42,122	60,000	65,000
	CONTRACTUAL SERVICES:				
62.491.4611	ELECTRICITY	366,408	378,437	425,000	425,000
62.491.4612	HEAT	13,367	17,456	20,000	20,000
62.491.4613	(X) SEWER & WATER	105	0	0	0
62.491.4641	SAMPLE TESTING	64,610	102,889	95,000	95,000
62.491.4642	SLUDGE REMOVAL	429,310	262,197	350,000	400,000
62.491.4651	SWARM INSURANCE	38,227	28,840	31,146	31,500
62.491.4653	BONDS & APPRAISALS	0	2,439	1,000	1,000
62.491.4661	LEASE RENTAL	292	272	1,500	1,500

		FY 16-17 ACTUAL	FY 17-18 ACTUAL	FY 18-19 BUDGET	FY 19-20 BUDGET
62.491.4662	J.U.L.I.E. FEE	3,342	3,500	7,500	7,500
62.491.4663	PROPERTY LEASE	237	237	500	500
62.491.4664	OFFICE SPACE MAINT.	15,000	0	0	0
	TOTAL CONTRACTUAL SERVICES	930,898	796,267	931,646	982,000
	GENERAL SUPPLIES:				
62.491.4711	CHEMICALS	83,027	127,381	185,000	150,000
62.491.4712	LABORATORY SUPPLIES	10,430	9,766	25,000	20,000
62.491.4731	GASOLINE/OIL	21,210	24,444	30,000	30,000
62.491.4751	OFFICE SUPPLIES	7,318	6,365	10,000	10,000
62.491.4752	COMPUTER SOFTWARE	106	106	1,000	5,000
62.491.4753	SOFTWARE SUPPORT	13,246	18,189	25,000	25,000
62.491.4761	OPERATING SUPPLIES	19,619	18,227	20,000	20,000
62.491.4762	SAFETY SUPPLIES	7,701	2,612	10,000	15,000
62.491.4772	OFFICE EQUIPMENT	11,015	26,862	25,000	25,000
62.491.4791	EQUIPMENT & ACCESSORIES	99,615	19,741	50,000	30,000
	TOTAL GENERAL SUPPLIES	273,287	253,693	381,000	330,000
	<u>TOTALS: SEWER</u>	<u>2,809,148</u>	<u>2,704,443</u>	<u>3,274,796</u>	<u>3,319,500</u>
EXPENSES - WATER					
	PERSONNEL:				
62.492.4011	SALARIES - FULL TIME	864,634	856,379	915,000	940,000
62.492.4021	SALARIES - OVER TIME	95,519	95,358	90,000	120,000
62.492.4031	SALARIES - PART TIME	24,070	21,451	45,000	25,000
62.492.4111	I. M. R. F.	126,392	119,098	140,000	140,000
62.492.4121	SOCIAL SECURITY	73,709	73,606	85,000	85,000
62.492.4131	GROUP HEALTH INSURANCE	179,687	174,566	203,135	225,500
62.492.4133	ICMA/IPPFA EMPLOYER CONTRIBUTION	16,531	15,978	17,000	17,000
62.492.4134	SAFETY & WELL EMPLOYEE	0	0	500	500
62.492.4136	SELF-INSURANCE REIMBURSEMENT	39,266	32,772	45,000	45,000
62.492.4141	WORKERS' COMPENSATION	10,540	14,945	16,142	18,000
62.492.4151	UNEMPLOYMENT COMPENSATION	2,056	1,723	9,500	9,500
	TOTAL PERSONNEL	1,432,404	1,405,876	1,566,277	1,625,500
	REPAIRS AND MAINTENANCE:				
62.492.4211	R&M - BUILDINGS	38,635	45,640	40,000	40,000
62.492.4241	R&M - OFFICE EQUIPMENT	1,618	2,187	2,000	2,000
62.492.4243	R&M - VEHICLES	20,063	32,659	25,000	25,000
62.492.4251	R&M - UNIFORMS	5,887	6,560	7,500	5,000
62.492.4261	R&M - WATER LINES	417,735	322,856	350,000	600,000
62.492.4262	R&M - WELLS	60,429	115,065	75,000	75,000
62.492.4271	R&M - WATER TOWER	0	15,021	20,000	50,000
	TOTAL REPAIRS AND MAINTENANCE	544,367	539,988	519,500	797,000
	PROFESSIONAL SERVICES:				
62.492.4321	ATTORNEY FEES	0	2,245	42,500	25,000
62.492.4331	AUDITOR FEES	6,500	7,725	10,000	10,000
62.492.4351	ENGINEER FEES	7,917	0	25,000	25,000
62.492.4371	ADMIN/BANKING FEES	27,706	33,468	31,000	45,000
62.492.4372	HIRING PROCESS	0	0	0	500
62.492.4381	WATER STUDY/ADMIN SERVICES	0	0	10,000	10,000
	TOTAL PROFESSIONAL SERVICES	42,123	43,438	118,500	115,500

COMMUNICATION:					
62.492.4431	PUBLISHING	348	231	1,000	1,000
62.492.4433	POSTAGE	24,010	25,347	30,000	30,000
62.492.4441	TELEPHONE	6,333	6,878	6,000	6,000
	TOTAL COMMUNICATION	30,691	32,456	37,000	37,000
PROFESSIONAL DEVELOPMENT:					
62.492.4511	DUES	2,788	4,545	20,000	10,000
62.492.4541	MEETING EXPENSE	1,859	531	4,000	4,000
62.492.4551	EDUCATIONAL TRAINING	5,285	5,964	10,000	10,000
	TOTAL PROFESSIONAL DEVELOPMENT	9,932	11,040	34,000	24,000
CONTRACTUAL SERVICES:					
62.492.4611	ELECTRICITY	201,932	207,639	250,000	250,000
62.492.4612	HEAT	11,428	11,944	12,000	12,000
62.492.4613 (X)	SEWER & WATER	105	0	0	0
62.492.4641	SAMPLE TESTING	22,266	15,297	30,000	25,000
62.492.4651	SWARM INSURANCE	50,837	38,246	41,305	41,500
62.492.4653	BONDS & APPRAISALS	0	2,439	2,500	2,500
62.492.4661	LEASE RENTAL	292	272	2,500	2,500
62.492.4662	J.U.L.I.E. FEE	3,342	3,500	7,500	5,000
62.492.4663	PROPERTY LEASE	1,505	1,505	2,500	2,500
62.492.4664	OFFICE SPACE MAINT.	15,000	0	0	0
	TOTAL CONTRACTUAL SERVICES	306,707	280,842	348,305	341,000
GENERAL SUPPLIES:					
62.492.4711	CHEMICALS	101,420	120,356	110,000	150,000
62.492.4712	LABORATORY SUPPLIES	13,917	110	20,000	15,000
62.492.4731	GASOLINE/OIL	21,762	27,155	30,000	30,000
62.492.4751	OFFICE SUPPLIES	10,065	8,127	15,000	15,000
62.492.4752	COMPUTER SOFTWARE	2,307	0	5,000	5,000
62.492.4753	SOFTWARE SUPPORT	13,217	17,721	20,000	20,000
62.492.4761	OPERATING SUPPLIES	55,347	28,544	40,000	40,000
62.492.4762	SAFETY SUPPLIES	9,593	2,798	15,000	15,000
62.492.4772	OFFICE EQUIPMENT	10,699	1,447	10,000	10,000
62.492.4791	EQUIPMENT & ACCESSORIES	16,094	31,415	50,000	30,000
62.492.4792	WATER METERS	129,407	186,349	200,000	200,000
	TOTAL GENERAL SUPPLIES	383,828	424,022	515,000	530,000
OTHER:					
62.492.5311 (X)	WATER REFUND	6,892	0	0	0
	TOTAL OTHER	6,892	0	0	0
	<u>TOTALS: WATER</u>	<u>2,756,944</u>	<u>2,737,662</u>	<u>3,138,582</u>	<u>3,470,000</u>
	<u>TOTALS: S&W OPERATIONS FUND</u>	<u>5,566,092</u>	<u>5,442,105</u>	<u>6,413,378</u>	<u>6,789,500</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 16-17 ACTUAL	FY 17-18 ACTUAL	FY 18-19 BUDGET	FY 19-20 BUDGET
REVENUES		465,188	459,963	375,000	465,000
EXPENSES					
	SEWER	445,925	712,105	4,015,579	5,613,500
	WATER	506,824	1,585,290	1,975,000	3,033,800
	TOTAL EXPENSES	952,749	2,297,395	5,990,579	8,647,300
TRANSFERS IN					
68.390.3961	TRANSFER FROM W&S GENERAL	2,400,000	4,100,000	0	0
	TOTAL TRANSFERS IN	2,400,000	4,100,000	0	0
CHANGE IN NET POSITION		1,912,439	2,262,568	(5,615,579)	(8,182,300)

SEWER AND WATER CAPITAL FUND - REVENUES

		FY 16-17 ACTUAL	FY 17-18 ACTUAL	FY 18-19 BUDGET	FY 19-20 BUDGET
REVENUES					
<u>CHARGES FOR SERVICES:</u>					
68.360.3652	CAPACITY EXPANSION FEE	51,607	28,048	15,000	15,000
68.360.3665	SEWER CENTRAL SERVICE FEE	200,886	199,584	175,000	175,000
68.360.3666	WATER CENTRAL SERVICE FEE	198,886	201,071	175,000	175,000
	TOTAL CHARGES FOR SERVICES	451,379	428,703	365,000	365,000
<u>INTEREST INCOME:</u>					
68.370.3732	INTEREST INCOME	13,809	18,760	10,000	100,000
	TOTAL INTEREST INCOME	13,809	18,760	10,000	100,000
<u>MISCELLANEOUS:</u>					
68.380.3825	GAIN (LOSS) ON DISPOSAL	0	12,500	0	0
	TOTAL MISCELLANEOUS	0	12,500	0	0
<u>TOTALS: SEWER & WATER CAPITAL FUND</u>		465,188	459,963	375,000	465,000

SEWER AND WATER CAPITAL FUND - EXPENSES

		FY 16-17 ACTUAL	FY 17-18 ACTUAL	FY 18-19 BUDGET	FY 19-20 BUDGET
EXPENSES-SEWER					
ENGINEERING FEES:					
68.491.4351	ENGINEERING FEES	157,854	153,380	150,000	100,000
ADMIN/PROFESSIONAL SERVICES:					
68.491.4371	ADMIN/PROFESSIONAL SERVICES	2,456	0	10,000	10,000
I.E.P.A. LOAN PAYMENTS:					
68.491.5011	I.E.P.A. LOAN	0	277,984	710,579	2,929,700
LAND:					
68.491.5111	LAND	0	0	250,000	0
BUILDING - IMPROVEMENTS:					
68.491.5121	BUILDING - IMPROVEMENTS	111,797	932	15,000	25,000
EQUIPMENT:					
	Equipment/Vehicles	31,341	35,367	180,000	173,800
	SCADA	0	0	100,000	100,000
68.491.5131	EQUIPMENT	31,341	35,367	280,000	273,800
SEWER SYSTEM IMPROVEMENTS:					
	Sewer System Improvements	142,477	94,641	0	200,000
	Lift Stations	0	0	2,200,000	1,775,000
	Sanitary Line Work	0	149,801	400,000	300,000
68.491.5182	SEWER SYSTEM IMPROVEMENTS	142,477	244,442	2,600,000	2,275,000
TOTALS: SEWER		445,925	712,105	4,015,579	5,613,500
EXPENSES-WATER					
ENGINEERING FEES:					
68.492.4351	ENGINEERING FEES	12,645	13,795	50,000	50,000
I.E.P.A. LOAN PAYMENTS:					
68.492.5011	I.E.P.A. LOAN	96,506	96,506	100,000	100,000
CAPITAL IMPROVEMENTS:					
68.492.5111	LAND	0	0	250,000	250,000
68.492.5121	BUILDING - IMPROVEMENTS	335,017	4,049	25,000	50,000
68.492.5131	EQUIPMENT	51,000	35,586	250,000	183,800
68.492.5162	WATER TOWER	681	531,034	100,000	100,000
68.492.5163	WATER LINES - TRANSMISSION	10,975	473,448	600,000	2,000,000
68.492.5164	WELLS/IRON REMOVAL	0	430,872	600,000	300,000
TOTAL CAPITAL IMPROVEMENTS		397,673	1,474,989	1,825,000	2,883,800
TOTALS: WATER		506,824	1,585,290	1,975,000	3,033,800
TOTALS: SEWER & WATER CAPITAL FUND		952,749	2,297,395	5,990,579	8,647,300

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 16-17 ACTUAL	FY 17-18 ACTUAL	FY 18-19 BUDGET	FY 19-20 BUDGET
REVENUES	11,144,230	7,663,303	18,997,197	13,987,000
EXPENSES	12,768,771	7,854,407	19,197,197	14,187,000
CHANGE IN NET POSITION	(1,624,541)	(191,104)	(200,000)	(200,000)

WWTP FUND - REVENUES

69.380.3890	IEPA LOAN PROCEEDS	11,089,230	7,663,303	18,997,197	13,987,000
69.380.3896	CONTRIBUTED CAPITAL	55,000	0	0	0
TOTALS: WASTE WATER TREATMENT PLANT		11,144,230	7,663,303	18,997,197	13,987,000

WWTP FUND - EXPENSES

DESIGN ENGINEERING & PROGRAM MANAGEMENT:					
69.491.5511	REGIONAL WWTP PRELIM TRTMNT BLDG & LAB	137,596	0	0	0
69.491.5512	NORTH & WEST PUMPING STATIONS	27,562	620	0	0
69.491.5513	REGIONAL POND	85,056	17,330	0	0
69.491.5514	HICKORY CREEK PUMP STATION & FORCE MAIN	263,567	(3,909)	0	0
69.491.5515	UNION DITCH INTERCEPTOR SWR & FORCE MAIN	69,079	54,859	0	0
69.491.5516	REGIONAL WWTP IMPROVEMENTS	913,462	130,171	0	0
69.491.5517	NORTH & WEST ABANDONMENT / NORTH POND	165,805	130,202	21,000	30,000
69.491.5518	PROGRAM INITIATION & MANAGEMENT	367,173	91,351	11,000	0
TOTAL DESIGN ENGINEERING & PROGRAM MGMT		2,029,300	420,624	32,000	30,000
CONSTRUCTION ENGINEERING:					
69.491.5611	REGIONAL WWTP PRELIM TRTMNT BLDG & LAB	176,641	0	0	0
69.491.5612	NORTH & WEST PUMPING STATIONS	268,438	63,313	0	0
69.491.5613	REGIONAL POND	0	54,290	76,104	0
69.491.5614	HICKORY CREEK PUMP STATION & FORCE MAIN	0	165,855	148,167	90,000
69.491.5615	UNION DITCH INTERCEPTOR SEWER & FORCE MAIN	22,000	141,072	0	36,000
69.491.5616	REGIONAL WWTP IMPROVEMENTS	0	408,096	1,086,215	447,000
69.491.5617	NORTH & WEST ABANDONMENT / NORTH POND	2,570	0	0	200,000
69.491.5618	PROGRAM MANAGEMENT	165,735	288,668	144,000	75,000
TOTAL CONSTRUCTION ENGINEERING		635,384	1,121,294	1,454,486	848,000
69.491.5710	ADMIN/PROFESSIONAL SERVICES	72,940	62,534	50,000	250,000
TOTAL OTHER PROFESSIONAL SERVICES		72,940	62,534	50,000	250,000
CAPITAL IMPROVEMENTS:					
69.491.5911	REGIONAL WWTP PRELIM TRTMNT BLDG & LAB	3,451,580	110,856	0	0
69.491.5912	NORTH & WEST PUMPING STATIONS	6,579,567	184,463	0	0
69.491.5913	REGIONAL POND	0	706,385	1,158,191	495,000
69.491.5914	HICKORY CREEK PUMP STATION & FORCE MAIN	0	1,074,926	1,120,000	750,000
69.491.5915	UNION DITCH INTERCEPTOR SEWER & FORCE MAIN	0	1,312,357	0	240,000
69.491.5916	REGIONAL WWTP IMPROVEMENTS	0	2,860,968	15,382,520	5,400,000
69.491.5917	NORTH & WEST ABANDONMENT / NORTH POND	0	0	0	6,174,000
TOTAL CAPITAL IMPROVEMENTS		10,031,147	6,249,955	17,660,711	13,059,000
TOTALS: WASTE WATER TREATMENT PLANT		12,768,771	7,854,407	19,197,197	14,187,000

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 16-17 ACTUAL	FY 17-18 ACTUAL	FY 18-19 BUDGET	FY 19-20 BUDGET
SEWER AND WATER OPERATIONS FUND:				
REVENUES	8,317,606	9,786,695	10,395,805	11,822,100
EXPENSES	5,566,092	5,442,105	6,413,378	6,789,500
CHANGE IN NET POSITION (BUDGETARY BASIS)	2,751,514	4,344,590	3,982,427	5,032,600
SEWER AND WATER CAPITAL FUND:				
REVENUES	465,188	459,963	375,000	465,000
EXPENSES	952,749	2,297,395	5,990,579	8,647,300
CHANGE IN NET POSITION (BUDGETARY BASIS)	(487,561)	(1,837,432)	(5,615,579)	(8,182,300)
WASTE WATER TREATMENT PLANT FUND:				
REVENUES	11,144,230	7,663,303	18,997,197	13,987,000
EXPENSES	12,768,771	7,854,407	19,197,197	14,187,000
CHANGE IN NET POSITION (BUDGETARY BASIS)	(1,624,541)	(191,104)	(200,000)	(200,000)
TOTAL OF ALL ENTERPRISE FUNDS:				
TOTAL REVENUES	19,927,024	17,909,961	29,768,002	26,274,100
TOTAL EXPENSES	19,287,612	15,593,907	31,601,154	29,623,800
TOTAL CHANGE IN NET POSITION (BUDGETARY BASIS)	639,412	2,316,054	(1,833,152)	(3,349,700)

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

<u>BUDGETARY BASIS: TOTAL CHANGE IN NET POSITION</u>	639,412	2,316,054
<u>INCREASE:</u>		
68.491.5011 PRINCIPAL REDUCTION-IEPA WWTP LOAN	0	193,745
68.492.5011 PRINCIPAL REDUCTION-IEPA WATER LOAN	96,506	96,506
68.491.5XXX CAPITALIZED ASSETS-SEWER	241,261	183,531
68.492.5XXX CAPITALIZED ASSETS-WATER	381,437	1,430,755
69.491.XXXX CAPITALIZED ASSETS-WWTP	12,768,771	7,854,407
	13,487,975	9,758,944
<u>DECREASE:</u>		
69.380.3890 WWTP IEPA LOAN PROCEEDS	11,089,230	7,663,303
62.493.4130 PENSION EXPENSE-GASB 67/68	(324,562)	(61,359)
62.493.5630 DEPRECIATION EXPENSE	2,734,895	2,932,764
	13,499,563	10,534,708
<u>GAAP BASIS: TOTAL CHANGE IN NET POSITION (AUDIT)</u>	627,824	1,540,290

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 16-17 ACTUAL	FY 17-18 ACTUAL	FY 18-19 BUDGET	FY 19-20 BUDGET
ADDITIONS	2,114,418	1,989,595	1,544,764	1,613,500
DEDUCTIONS	655,851	687,567	937,500	1,008,000
CHANGE IN NET POSITION	1,458,567	1,302,028	607,264	605,500

POLICE PENSION FUND - ADDITIONS

	FY 16-17 ACTUAL	FY 17-18 ACTUAL	FY 18-19 BUDGET	FY 19-20 BUDGET
ADDITIONS				
PROPERTY TAX LEVY	890,526	981,772	1,044,764	1,113,500
INVESTMENT INCOME	975,546	753,770	250,000	250,000
POLICE OFFICER CONTRIBUTIONS	248,346	254,053	250,000	250,000
<u>TOTALS: POLICE PENSION FUND</u>	2,114,418	1,989,595	1,544,764	1,613,500

POLICE PENSION FUND - DEDUCTIONS

	FY 16-17 ACTUAL	FY 17-18 ACTUAL	FY 17-18 BUDGET	FY 19-20 BUDGET
DEDUCTIONS				
LAW ENFORCEMENT (PENSION)				
OFFICER PENSION			650,000	675,000
DISABILITY PENSION			150,000	200,000
REFUND OF CONTRIBUTIONS			50,000	50,000
PHYSICAL EXAMINATIONS			2,500	2,500
ATTORNEY FEES			10,000	10,000
ACCOUNTING SERVICES			20,000	15,000
AUDITOR/ACTUARY FEES			4,000	4,000
TRUST DEPARTMENT FEES			35,000	35,000
DUES			3,000	3,000
EDUCATIONAL TRAINING			5,000	5,000
FIDUCIARY INSURANCE			5,000	5,500
OFFICE SUPPLIES			500	500
MISCELLANEOUS			2,500	2,500
<u>TOTALS: POLICE PENSION FUND</u>	655,851	687,567	937,500	1,008,000

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.
(X)	This account is no longer being used.