

FY 20-21 BUDGET

VILLAGE OF FRANKFORT



MAYOR
Jim Holland

VILLAGE CLERK
Brian Feehery

VILLAGE TRUSTEES

Adam Borrelli	John C. Clavio
Margaret M. Farina	Keith Ogle
Jessica Petrow	Gene Savaria

VILLAGE OF FRANKFORT

FISCAL YEAR 2020/2021 ANNUAL BUDGET

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VILLAGE OF
FRANKFORT
EST ♦ 1855

April 20, 2020

Board of Trustees:

Enclosed is the Village of Frankfort's **2020-2021 budget** as it was presented at the March 11, 2020 Financial Affairs Committee meeting. As you are aware, the annual budget must be passed before the start of the Village's fiscal year, which is May 1st. The Village faces unknown effects and challenges this year with the COVID 19 virus, as do the residents of the Village. The Village's top priority is to keep residents and employees safe and to continue delivering essential services despite the hurdles related to COVID 19. This pandemic will cause economic impacts now and in the months ahead. As we obtain more clarity in the coming weeks, this budget will most likely need to be amended. Revenue and expenditure line items will be monitored closely. Also, due to the Village's conservative nature, the Village has created a healthy financial reserve which could help offset potential revenue shortfalls the Village will likely face in the coming months.

Prudent fiscal practices this past year have resulted in projections that show operating revenues exceeding operating expenses allowing for transfers from the operating funds to the capital funds. Back in March, projections showed a transfer of \$5,000,000 to the Governmental Capital Development Fund for future capital improvements. The Utility Operating Fund projected to finish the fiscal year in the black as well, disbursing \$6,500,000 to the Utility Capital fund. These transfer amounts will be finalized after the annual audit is substantially complete to determine the actual amount of the transfers. The final amounts will take into account the impacts of the COVID 19 virus during the last month and a half of FY 2019-2020.

FY 2020-2021 FINANCIAL PLAN AND BUDGET OVERVIEW (as presented at the March 11th Financial Affairs Committee Meeting)

General Corporate Fund revenues for FY 2020-2021 have been set conservatively at **\$19,343,600** which is an increase of \$930,100 from a year ago. This increase is mainly due to the voters approving the 1% non-home rule sales tax. The new sales tax rate of 8% became effective July 1st of last year and therefore FY 2020-2021 will be the first full year of this increase. This new tax is projected to generate more than \$2.5 million annually. General Corporate Expenditures have been budgeted at **\$16,085,000**, which is an increase of \$783,700 from the prior year budget. The majority of this increase is included within the Police Department's expenses and includes two additional police officer positions. This results in a budgeted operating surplus of \$3,258,600 which will be used to help fund a portion of the Village's Capital Development Fund expenditures including the street resurfacing program.

The FY 2020-2021 Water and Sewer revenues have been estimated at **\$11,691,200**, a decrease of \$130,900 from last year's anticipated receipts. This is due to an anticipated decrease in usage, since over the past several months we have seen a slight decrease in consumption. The total Water

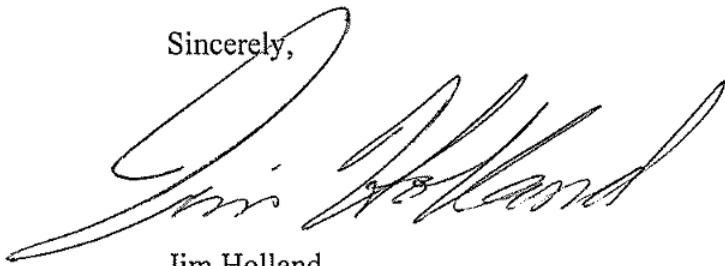
and Sewer operating expenditures in the FY 2020-2021 budget are **\$6,855,800**. This results in a budgeted operating surplus of \$4,835,400 which will be transferred to the Water and Sewer Capital Fund to pay for debt service payments related to the Illinois Environmental Protection Agency loans as well as capital expenditures. The debt service payments for the Waste Water Treatment Plant project are expected to be approximately \$3.4 million annually.

Thank you for your input last January regarding new initiatives for FY 2020-2021. I believe that you will find the financial aspects of all new initiatives reflected in this budget. The most significant capital expenditure within our Governmental Funds for the upcoming year is the \$3 million budgeted for the street resurfacing program which addresses the aging streets within our subdivisions. This is an increase of \$800,000 from the prior year. The St. Francis Road, Bridge and Path grant project is also expected to be completed this coming year. The Utility Fund's capital projects currently include \$5.8 million for the replacement of aged and deteriorated water mains and well improvements.

CONCLUSION

It is important to note that the Village has the ability to modify the budget throughout the year. Difficult financial discussions in the coming weeks and months are inevitable. The Village Board and staff are ready to work with the community to determine appropriate adjustments to the FY 2020-2021 budget and to determine service levels that may need to be modified to reflect the economic impacts of this pandemic. To make modifications to the budget, we must consider our operational and capital needs as well as the use of our reserves. We believe these decisions should not be made until the Village gains additional insight. The Board acknowledges its fiduciary duty to the taxpayers of Frankfort and is committed to continuing the Village's long-standing practice of fiscal prudence as we navigate the months ahead.

Sincerely,

A handwritten signature in black ink, appearing to read "Jim Holland", with a large, stylized flourish at the end.

Jim Holland
Village President

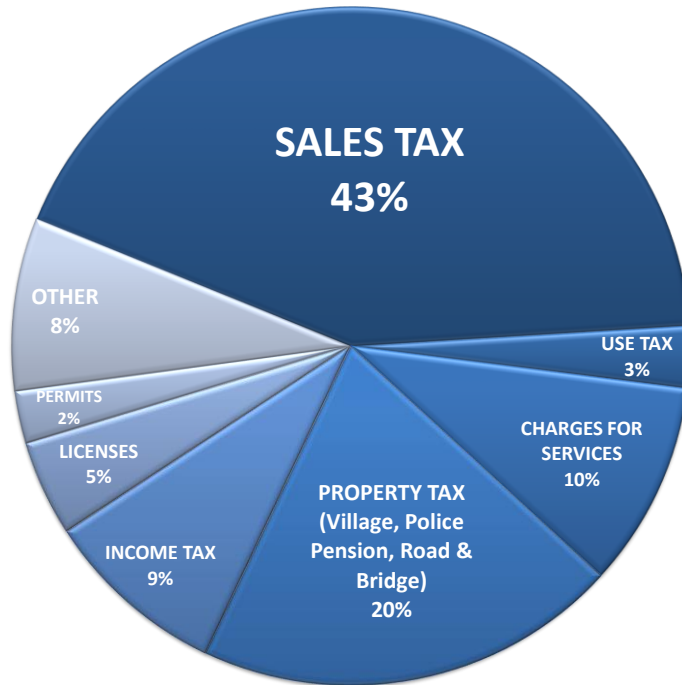
BUDGET SUMMARY

FY 2020-2021

FUND TYPE	REVENUES	EXPENSES	NET	TRANSFERS IN	TRANSFERS OUT	NET CHANGE IN FUND BALANCE
<u>GOVERNMENTAL FUNDS:</u>						
GENERAL FUND	19,343,600	(16,085,000)	3,258,600	0	0	3,258,600
CAPITAL DEVELOPMENT FUND	470,800	(6,014,700)	(5,543,900)	0	0	(5,543,900)
MOTOR FUEL TAX FUND	951,400	(1,510,100)	(558,700)	0	0	(558,700)
TOTAL GOVERNMENTAL FUNDS	20,765,800	(23,609,800)	(2,844,000)	0	0	(2,844,000)
<u>ENTERPRISE (UTILITY) FUNDS:</u>						
SEWER & WATER OPERATIONS	11,691,200	(6,855,800)	4,835,400	0	0	4,835,400
SEWER & WATER CAPITAL	465,000	(11,373,900)	(10,908,900)	0	0	(10,908,900)
WWTP CAPITAL	3,580,000	(3,780,000)	(200,000)	0	0	(200,000)
TOTAL ENTERPRISE (UTILITY) FUND	15,736,200	(22,009,700)	(6,273,500)	0	0	(6,273,500)
<u>FIDUCIARY FUND:</u>						
POLICE PENSION FUND	1,707,500	(1,033,000)	674,500	0	0	674,500

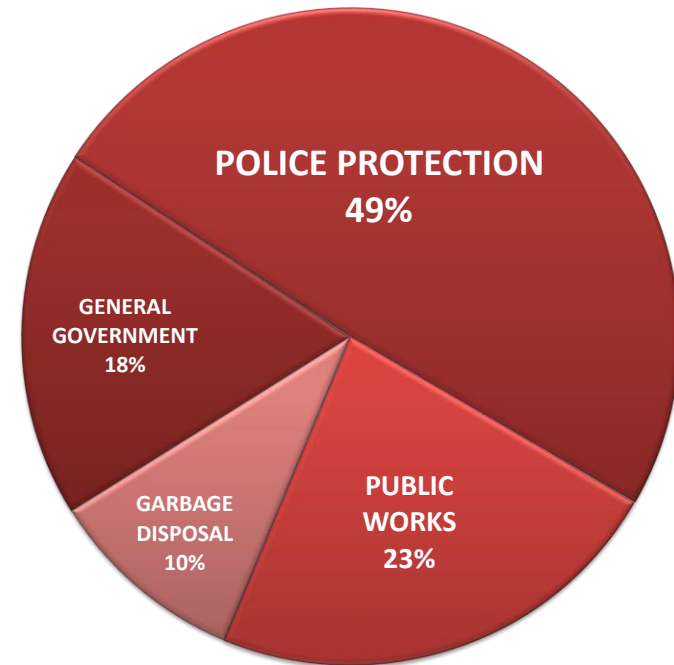
GOVERNMENTAL OPERATIONS-GENERAL FUND 01

REVENUES



GOVERNMENTAL	
SALES TAX	8,300,000
PROPERTY TAX	3,917,800
CHARGES FOR SERVICES	1,892,500
INCOME TAX	1,700,000
LICENSES	882,500
PERMITS	487,000
USE TAX	575,000
OTHER	1,588,800
TOTAL GOVERNMENTAL	<u>19,343,600</u>

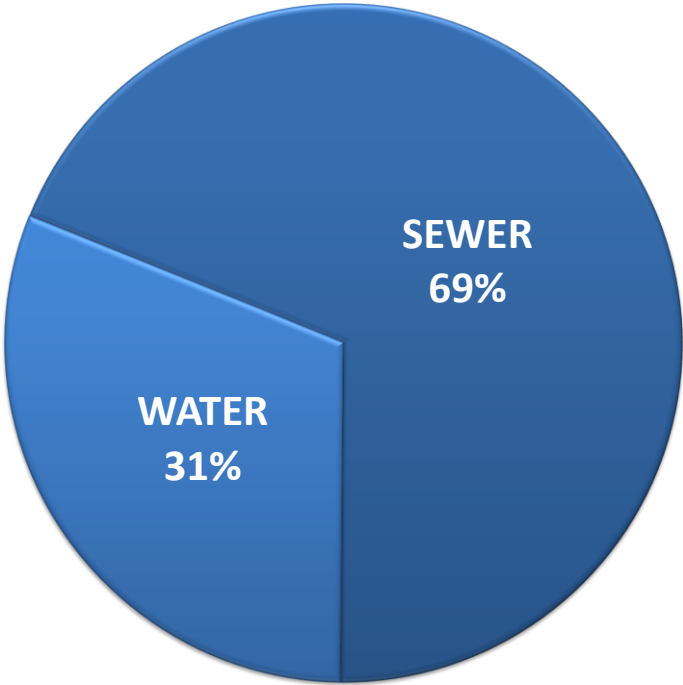
EXPENSES



GOVERNMENTAL	
POLICE PROTECTION	7,912,000
PUBLIC WORKS	3,678,600
GENERAL GOVERNMENT	2,911,900
GARBAGE DISPOSAL	1,582,500
TOTAL GOVERNMENTAL	<u>16,085,000</u>

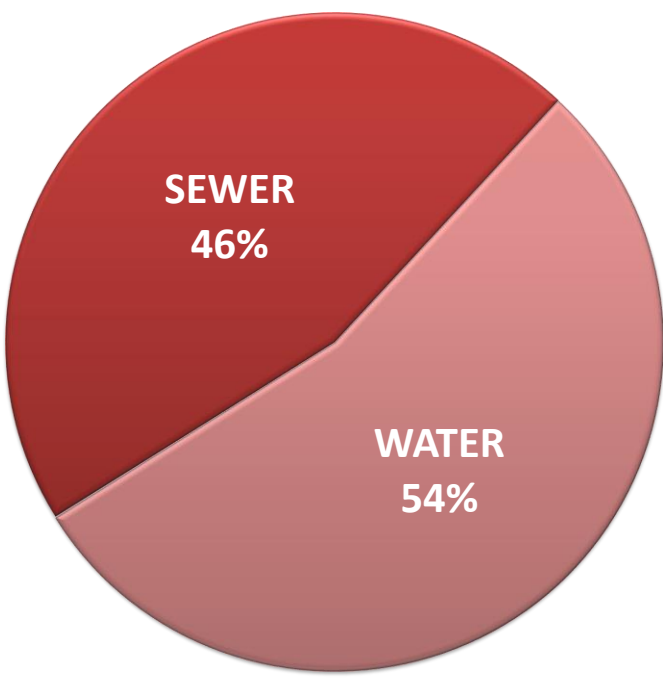
UTILITY OPERATIONS-SEWER & WATER FUND 62

REVENUES



UTILITY	
SEWER	8,068,550
WATER	3,622,650
TOTAL UTILITY	<u>11,691,200</u>

EXPENSES



UTILITY	
SEWER	3,139,700
WATER	3,716,100
TOTAL UTILITY	<u>6,855,800</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.

		FY 17-18 ACTUAL	FY 18-19 ACTUAL	FY 19-20 BUDGET	FY 20-21 BUDGET
REVENUES		16,074,839	17,695,407	18,413,500	19,343,600
EXPENSES					
DEPT 411	OFFICE OF THE MAYOR	225,861	223,881	251,800	253,300
DEPT 412	OFFICE OF THE ADMINISTRATOR	637,497	504,190	661,100	643,600
DEPT 413	FINANCE DEPARTMENT	294,527	294,793	403,000	399,900
DEPT 421	POLICE DEPARTMENT	5,993,216	6,193,340	7,413,100	7,912,000
DEPT 428	CIVIL DEFENSE	3,140	6,557	35,000	8,000
DEPT 441	PUBLIC WORKS	2,927,752	3,170,454	3,445,000	3,678,600
DEPT 442	BUILDING & CODE ENFORCEMENT	601,517	805,025	924,100	952,600
DEPT 447	GARBAGE DISPOSAL	1,397,520	1,412,339	1,509,000	1,582,500
DEPT 461	DEVELOPMENT SERVICES	371,427	481,575	659,200	654,500
	TOTAL EXPENSES	12,452,457	13,092,154	15,301,300	16,085,000
NET CHANGE IN FUND BALANCE BEFORE TRANSFERS		3,622,382	4,603,253	3,112,200	3,258,600
TRANSFERS IN					
01.390.3931	TRANSFER FROM CAPITAL DEVELOPMENT	0	0	0	0
	TOTAL TRANSFERS IN	0	0	0	0
TRANSFERS OUT					
01.413.5431	TRANSFER TO CAPITAL DEVELOPMENT	3,600,000	4,603,253	0	0
	TOTAL TRANSFERS OUT	3,600,000	4,603,253	0	0
NET CHANGE IN FUND BALANCE		22,382	0	3,112,200	3,258,600

GENERAL FUND - REVENUES

REVENUES

TAXES:

		FY 17-18 ACTUAL	FY 18-19 ACTUAL	FY 19-20 BUDGET	FY 20-21 BUDGET
01.310.3111	PROPERTY TAX LEVY-VILLAGE	1,869,726	1,910,434	1,895,800	1,900,300
01.310.3112	PROPERTY TAX LEVY-POLICE PENSION	981,772	1,043,322	1,113,500	1,207,500
01.310.3113	PROPERTY TAX LEVY-ROAD & BRIDGE	834,725	820,484	820,000	810,000
01.310.3115	SALES TAX	6,048,104	5,942,547	5,900,000	5,800,000
01.310.3116	AUTO RENTAL TAX	1,725	1,504	2,000	1,500
01.310.3117	NON-HOME RULE SALES TAX	0	0	1,750,000	2,500,000
01.310.3120	UTILITY TAX-NATURAL GAS	260,445	334,811	275,000	300,000
01.310.3121	UTILITY TAX-ELECTRICITY	592,935	960,557	875,000	900,000
	TOTAL TAXES	10,589,432	11,013,659	12,631,300	13,419,300

LICENSES:

01.320.3211	AMUSEMENT LICENSE	1,500	1,625	1,500	1,500
01.320.3212	CHARITABLE GAMES TAX	0	466	0	0
01.320.3213	GARAGE SALE LICENSE	765	585	500	500
01.320.3214	CABLE FRANCHISE FEE	322,523	322,965	310,000	320,000
01.320.3215	SBC & CO FRANCHISE FEE	9,674	9,674	9,600	9,600
01.320.3216	CONTRACTOR'S LICENSE	72,750	65,325	65,000	65,000
01.320.3217	BUSINESS LICENSE	18,220	19,565	15,000	15,000
01.320.3218	TELECOMMUNICATION SURCHARGE	473,151	642,799	500,000	400,000
01.320.3219	LIQUOR LICENSE	70,757	69,624	70,000	70,000
01.320.3221	SOLICITOR'S LICENSE	175	200	100	100
01.320.3242	VEHICLE LICENSE	1,070	820	1,000	800
	TOTAL LICENSES	970,585	1,133,648	972,700	882,500

PERMITS:

01.330.3309	PLAN REVIEW	57,052	59,930	50,000	50,000
01.330.3310	CONSULTANT REVIEW	20,769	55,965	30,000	30,000
01.330.3311	BUILDING PERMITS	394,745	446,139	400,000	400,000
01.330.3312	SMALL WIRELESS PERMITS	0	0	0	2,000
01.330.3313	OVERWEIGHT TRUCK PERMITS	500	11,000	2,500	5,000
01.330.3318	FISHING PERMIT	1	0	0	0
	TOTAL PERMITS	473,067	573,034	482,500	487,000

INTERGOVERNMENTAL REVENUES:

01.340.3414	REPLACEMENT TAX	49,120	51,911	45,000	45,000
01.340.3415	STATE USE TAX	467,728	540,628	525,000	575,000
01.340.3416	INCOME TAX	1,618,056	1,839,642	1,650,000	1,700,000
01.340.3425	GRANTS	14,643	38,293	10,000	10,000
	TOTAL INTERGOVERNMENTAL REV	2,149,547	2,470,474	2,230,000	2,330,000

FINES:

01.350.3511	CODE VIOLATIONS	3,000	1,750	2,000	2,000
01.350.3521	COUNTY FINES	100,745	86,319	85,000	85,000
01.350.3522	PARKING/COMPLIANCE FINES	26,870	25,280	15,000	17,000
01.350.3523	FALSE ALARMS	3,950	3,040	4,000	3,000
01.350.3524	TOWING FINE	18,600	19,445	13,000	15,000
01.350.3526	FORFEITURE FUNDS	5,456	126	5,000	3,500
01.350.3527	DUI CAMERA/LAW ENFORCEMENT	6,681	8,573	5,000	6,000
01.350.3528	VEHICLE FUND	9,820	9,118	8,000	6,000
	TOTAL FINES	175,122	153,651	137,000	137,500

		FY 17-18 ACTUAL	FY 18-19 ACTUAL	FY 19-20 BUDGET	FY 20-21 BUDGET
CHARGES FOR SERVICES:					
01.360.3611	DEV APPL FEES	22,943	22,894	12,000	15,000
01.360.3612	REVIEW FEES	60,073	75,123	35,000	40,000
01.360.3615	INSPECTION FEES	5,022	11,769	7,000	7,000
01.360.3621	TOWER AGREEMENTS	440,023	429,443	400,000	400,000
01.360.3622	POLICE REPORTS	4,080	4,073	3,200	3,500
01.360.3623	POLICE PROTECTION	4,053	7,935	5,000	77,000
01.360.3634	MOWING LOTS	44,053	23,581	25,000	10,000
01.360.3645	COMPOST FEES	5,616	7,147	6,000	6,000
01.360.3647	RECYCLING FEE	275,515	285,812	270,000	284,000
01.360.3648	GARBAGE FEE	599,398	1,058,212	1,000,000	1,050,000
	TOTAL CHARGES FOR SERVICES	1,460,776	1,925,989	1,763,200	1,892,500
INTEREST INCOME:					
01.370.3732	INTEREST INCOME	65,545	159,775	75,000	75,000
	TOTAL INTEREST INCOME	65,545	159,775	75,000	75,000
MISCELLANEOUS:					
01.380.3814	COUNTRY MARKET	52,472	48,930	50,000	48,000
01.380.3815	DONATIONS	3,450	2,750	3,000	3,000
01.380.3816	FISHING DERBY	171	147	100	100
01.380.3817	O.P.R.T. CELEBRATION	1,730	2,995	1,500	1,500
01.380.3818	FRANKFORT CHAMBER	10,800	10,800	10,800	10,800
01.380.3831	SALE OF EQUIPMENT	4,638	7,405	5,000	5,000
01.380.3897	CONVENIENCE FEE	1,547	1,831	1,400	1,400
01.380.3899	MISCELLANEOUS	115,957	190,319	50,000	50,000
	TOTAL MISCELLANEOUS	190,765	265,177	121,800	119,800
<u>TOTALS: GENERAL CORPORATE FUND</u>		16,074,839	17,695,407	18,413,500	19,343,600

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 17-18 ACTUAL	FY 18-19 ACTUAL	FY 19-20 BUDGET	FY 20-21 BUDGET
EXPENSES					
PERSONNEL:					
01.411.4041	SALARIES - ELECTED OFFICIALS	45,150	45,150	45,150	45,150
01.411.4111	I.M.R.F.	5,083	4,568	5,200	5,200
01.411.4121	SOCIAL SECURITY	3,408	3,454	3,700	3,700
	TOTAL PERSONNEL	53,641	53,172	54,050	54,050
PROFESSIONAL SERVICES:					
01.411.4321	ATTORNEY FEES	67,487	73,338	70,000	70,000
	TOTAL PROFESSIONAL SERVICES	67,487	73,338	70,000	70,000
COMMUNICATION:					
01.411.4431	PUBLISHING	25,435	24,758	32,000	32,000
01.411.4441	TELEPHONE	0	0	500	500
	TOTAL COMMUNICATION	25,435	24,758	32,500	32,500
PROFESSIONAL DEVELOPMENT:					
01.411.4511	DUES	22,003	20,728	22,000	22,000
01.411.4512	SUBSCRIPTIONS	537	0	550	550
01.411.4531	COMMUNITY RELATIONS	25,788	30,097	35,000	35,000
01.411.4532	EMPLOYEE RELATIONS	2,330	2,216	1,500	1,500
01.411.4541	MEETING EXPENSE	1,035	175	1,500	3,500
01.411.4542	BOARD MEETING EXPENSE	0	649	1,000	2,500
01.411.4551	EDUCATIONAL TRAINING	860	845	1,200	1,200
01.411.4557	CABLE PROGRAMMING	9,161	7,903	12,000	10,000
01.411.4558	DOWNTOWN/PRAIRIE PARK	3,000	0	5,000	5,000
01.411.4559	HISTORIC PRESERVATION	4,500	0	5,000	5,000
	TOTAL PROFESSIONAL DEVELOPMENT	69,214	62,613	84,750	86,250
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	84	0	500	500
	TOTAL GENERAL SUPPLIES	84	0	500	500
<u>TOTALS: OFFICE OF THE MAYOR</u>		225,861	223,881	251,800	253,300

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 17-18 ACTUAL	FY 18-19 ACTUAL	FY 19-20 BUDGET	FY 20-21 BUDGET
EXPENSES					
PERSONNEL:					
01.412.4011	SALARIES - FULL TIME	305,255	231,077	255,000	262,000
01.412.4021	SALARIES - OVER TIME	1,237	1,725	3,000	3,200
01.412.4031	SALARIES - PART TIME	45,967	28,092	45,000	42,000
01.412.4111	I.M.R.F.	36,456	25,381	37,500	36,000
01.412.4121	SOCIAL SECURITY	25,661	18,870	30,600	27,000
01.412.4131	GROUP HEALTH INSURANCE	71,846	71,238	82,000	80,000
01.412.4133	ICMA/IPPFA EMPLOYER CONTRIBUTION	3,690	4,274	5,000	5,000
01.412.4134	SAFETY & WELL EMPLOYEE	1,578	946	3,500	2,500
01.412.4136	SELF-INSURANCE REIMBURSEMENT	29,994	18,248	30,000	25,000
01.412.4141	WORKERS' COMPENSATION	6,294	4,914	6,500	7,200
01.412.4151	UNEMPLOYMENT COMPENSATION	725	565	1,000	1,000
	TOTAL PERSONNEL	528,703	405,330	499,100	490,900
REPAIRS AND MAINTENANCE:					
01.412.4241	R&M - OFFICE EQUIP.	8,727	6,966	10,000	10,000
	TOTAL REPAIRS AND MAINTENANCE	8,727	6,966	10,000	10,000
PROFESSIONAL SERVICES:					
01.412.4372	HIRING PROCESS	25	245	500	500
	TOTAL PROFESSIONAL SERVICES	25	245	500	500
COMMUNICATION:					
01.412.4431	PUBLICATIONS	0	292	500	500
01.412.4432	PRINTING & DUPLICATING	2,175	2,100	4,000	3,500
01.412.4433	POSTAGE	6,098	7,097	7,000	7,000
01.412.4441	TELEPHONE	8,993	6,889	10,000	9,000
	TOTAL COMMUNICATION	17,266	16,378	21,500	20,000
PROFESSIONAL DEVELOPMENT:					
01.412.4511	DUES	1,807	4,649	6,000	6,000
01.412.4531	COMMUNITY RELATIONS	102	157	1,000	1,000
01.412.4532	EMPLOYEE RELATIONS	600	180	1,500	1,200
01.412.4534	EVENTS	28,640	23,725	38,000	38,000
01.412.4535	BUSINESS RECRUITMENT/DEVELOP	0	0	500	500
01.412.4541	MEETING EXPENSE	1,263	269	1,500	1,500
01.412.4551	EDUCATIONAL TRAINING	680	1,571	3,000	2,500
	TOTAL PROFESSIONAL DEVELOPMENT	33,092	30,551	51,500	50,700
CONTRACTUAL SERVICES:					
01.412.4651	SWARM INSURANCE	16,701	10,286	15,000	18,000
01.412.4661	OFFICE EQUIPMENT LEASE/RENTAL	2,274	2,266	2,500	2,500
	TOTAL CONTRACTUAL SERVICES	18,975	12,552	17,500	20,500

FY 17-18 ACTUAL	FY 18-19 ACTUAL	FY 19-20 BUDGET	FY 20-21 BUDGET
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GENERAL SUPPLIES:

01.412.4751	OFFICE SUPPLIES	7,356	7,432	10,000	10,000
01.412.4752	COMPUTER SOFTWARE	6,080	1,175	9,500	8,500
01.412.4753	SOFTWARE SUPPORT	14,600	21,564	35,000	27,000
01.412.4772	OFFICE EQUIPMENT	2,673	1,936	5,000	4,000
01.412.4781	UNIFORMS	0	61	1,000	1,000
01.412.4791	EQUIPMENT & ACCESSORIES	0	0	500	500
	TOTAL GENERAL SUPPLIES	30,709	32,168	61,000	51,000

TOTALS: OFFICE OF THE ADMINISTRATOR

637,497	504,190	661,100	643,600
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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.

		FY 17-18 ACTUAL	FY 18-19 ACTUAL	FY 19-20 BUDGET	FY 20-21 BUDGET
EXPENSES					
PERSONNEL:					
01.413.4011	SALARIES - FULL TIME	148,153	158,648	209,000	209,000
01.413.4021	SALARIES - OVER TIME	0	17	500	500
01.413.4031	SALARIES - PART TIME	22,707	17,149	15,000	5,000
01.413.4111	I.M.R.F	21,597	19,999	29,000	28,000
01.413.4121	SOCIAL SECURITY	12,635	12,855	17,500	17,500
01.413.4131	GROUP HEALTH INSURANCE	26,113	29,923	41,000	38,000
01.413.4133	ICMA/IPPFA EMPLOYER CONTRIBUTION	1,757	1,901	2,500	2,500
01.413.4136	SELF-INSURANCE REIMBURSEMENT	946	496	13,000	13,000
01.413.4141	WORKERS' COMPENSATION	2,729	3,068	4,000	4,400
01.413.4151	UNEMPLOYMENT COMPENSATION	863	296	1,000	1,000
	TOTAL PERSONNEL	237,500	244,352	332,500	318,900
REPAIRS AND MAINTENANCE:					
01.413.4241	R&M - OFFICE EQUIP.	501	1,022	1,000	1,000
	TOTAL REPAIRS AND MAINTENANCE	501	1,022	1,000	1,000
PROFESSIONAL SERVICES:					
01.413.4331	AUDITOR FEES	15,910	15,913	20,000	20,000
01.413.4371	BANKING FEES	4,978	4,312	5,000	7,500
01.413.4372	HIRING PROCESS	0	0	500	500
	TOTAL PROFESSIONAL SERVICES	20,888	20,225	25,500	28,000
COMMUNICATION:					
01.413.4441	TELEPHONE	1,392	1,204	2,000	2,000
	TOTAL COMMUNICATION	1,392	1,204	2,000	2,000
PROFESSIONAL DEVELOPMENT:					
01.413.4511	DUES	690	782	1,500	1,500
01.413.4541	MEETING EXPENSE	21	60	500	500
01.413.4551	EDUCATIONAL TRAINING	2,517	859	3,500	3,500
	TOTAL PROFESSIONAL DEVELOPMENT	3,228	1,701	5,500	5,500
CONTRACTUAL SERVICES:					
01.413.4651	SWARM INSURANCE	6,984	6,163	7,500	9,000
01.413.4653	BONDS & APPRAISALS	4,955	1,286	2,500	2,500
	TOTAL CONTRACTUAL SERVICES	11,939	7,449	10,000	11,500
GENERAL SUPPLIES:					
01.413.4751	OFFICE SUPPLIES	3,544	2,080	4,000	4,000
01.413.4752	COMPUTER SOFTWARE	0	0	0	2,500
01.413.4753	SOFTWARE SUPPORT	15,535	14,024	19,000	23,000
01.413.4772	OFFICE EQUIPMENT	0	2,736	3,000	3,000
01.413.4781	UNIFORMS	0	0	500	500
	TOTAL GENERAL SUPPLIES	19,079	18,840	26,500	33,000
<u>TOTALS: FINANCE DEPARTMENT</u>		294,527	294,793	403,000	399,900

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, five additional police officer positions have been added to the department over the last two years. 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 17-18 ACTUAL	FY 18-19 ACTUAL	FY 19-20 BUDGET	FY 20-21 BUDGET
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EXPENSES

LAW ENFORCEMENT

PERSONNEL:

01.421.4011	SALARIES - FULL TIME	2,910,738	2,918,765	3,520,000	3,775,000
01.421.4021	SALARIES - OVER TIME	83,292	116,511	90,000	120,000
01.421.4022	HOLIDAY PAY - POLICE	100,035	79,149	140,000	140,000
01.421.4025	SPECIAL EVENT PAY	5,075	3,003	10,000	7,500
01.421.4031	SALARIES - PART TIME	66,249	64,198	100,000	75,000
01.421.4051	SALARIES - CROSSING GUARD	2,430	2,430	2,500	2,500
01.421.4111	I.M.R.F.	41,373	40,579	53,000	56,000
01.421.4121	SOCIAL SECURITY	239,280	241,595	300,000	320,000
01.421.4130	POLICE PENSION EXPENSE	981,772	1,043,322	1,113,500	1,207,500
01.421.4131	GROUP HEALTH INSURANCE	538,149	530,161	750,000	700,000
01.421.4133	ICMA/IPPFA EMPLOYER CONTRIBUTION	37,506	36,892	50,000	55,000
01.421.4134	SAFETY & WELL EMPLOYEE	2,005	298	2,500	2,500
01.421.4136	SELF-INSURANCE REIMBURSEMENT	108,654	160,560	150,000	150,000
01.421.4141	WORKERS' COMPENSATION	47,553	61,603	65,000	71,500
01.421.4151	UNEMPLOYMENT COMPENSATION	5,421	4,970	15,000	15,000
	TOTAL PERSONNEL	5,169,532	5,304,036	6,361,500	6,697,500

REPAIRS AND MAINTENANCE:

01.421.4241	R&M - EQUIPMENT	6,920	7,993	7,000	7,000
01.421.4242	R&M - OFFICE EQUIPMENT	7,979	4,694	10,000	10,000
01.421.4243	R&M - VEHICLES	22,198	33,738	30,000	35,000
01.421.4251	R&M - UNIFORMS	3,672	3,159	5,000	5,000
	TOTAL REPAIRS AND MAINTENANCE	40,769	49,584	52,000	57,000

PROFESSIONAL SERVICES:

01.421.4321	ATTORNEY FEES	76,951	110,946	110,000	100,000
01.421.4371	ADMINISTRATIVE FEES	5,111	5,613	2,500	36,000
01.421.4372	HIRING PROCESS	0	0	500	500
	TOTAL PROFESSIONAL SERVICES	82,062	116,559	113,000	136,500

		FY 17-18 ACTUAL	FY 18-19 ACTUAL	FY 19-20 BUDGET	FY 20-21 BUDGET
COMMUNICATION:					
01.421.4411	POLICE COMM. CENTER	287,033	342,616	380,000	425,000
01.421.4433	POSTAGE	689	686	1,000	1,000
01.421.4441	TELEPHONE	12,139	12,101	13,000	13,000
	TOTAL COMMUNICATION	299,861	355,403	394,000	439,000
PROFESSIONAL DEVELOPMENT:					
01.421.4511	DUES	3,860	3,280	12,500	12,500
01.421.4512	SUBSCRIPTIONS	278	174	500	500
01.421.4531	COMMUNITY RELATIONS	5,224	3,453	6,000	6,000
01.421.4532	EMPLOYEE RELATIONS	292	129	500	500
01.421.4533	DARE PROGRAM	3,949	3,980	4,000	4,000
01.421.4541	MEETING EXPENSE	416	450	2,500	2,500
01.421.4551	EDUCATIONAL TRAINING	25,195	17,349	30,000	50,000
01.421.4553	FALL FESTIVAL/CADET SUPPORT	11,077	6,700	14,000	11,500
01.421.4554	MAJOR CRASH INVESTIGATIVE TM	461	0	500	500
01.421.4555	REIMBURSABLE EXPENSES	4,591	2,650	5,000	5,000
	TOTAL PROFESSIONAL DEVELOPMENT	55,343	38,165	75,500	93,000
CONTRACTUAL SERVICES:					
01.421.4651	SWARM INSURANCE	120,310	103,468	130,000	156,000
01.421.4654	ANIMAL CONTROL	0	570	2,500	2,500
	TOTAL CONTRACTUAL SERVICES	120,310	104,038	132,500	158,500
GENERAL SUPPLIES:					
01.421.4721	FIREARMS SUPPLIES	15,909	15,304	15,000	12,500
01.421.4731	GASOLINE/OIL	67,361	79,377	90,000	110,000
01.421.4751	OFFICE SUPPLIES	5,190	5,040	5,500	5,500
01.421.4752	COMPUTER SOFTWARE	3,133	1,157	1,500	16,500
01.421.4753	SOFTWARE SUPPORT	37,766	34,272	50,000	65,000
01.421.4761	OPERATING SUPPLIES	5,098	4,830	6,500	6,500
01.421.4771	OFFICE FURNITURE	7,887	7,428	8,000	8,000
01.421.4772	OFFICE EQUIPMENT	3,365	8,471	8,500	7,000
01.421.4781	UNIFORMS	20,309	17,116	22,500	22,500
01.421.4791	EQUIPMENT & ACCESSORIES	33,534	26,042	30,000	30,000
01.421.4795	FORFEITURE FUND EXPENSE	2,775	7,621	15,000	15,000
01.421.4796	DUI FUND EXPENSE	12,895	7,984	15,000	15,000
	TOTAL GENERAL SUPPLIES	215,222	214,642	267,500	313,500
<u>TOTALS: LAW ENFORCEMENT</u>		5,983,099	6,182,427	7,396,000	7,895,000
POLICE/FIRE COMMISSION					
01.422.4041	SALARIES-APPOINTED OFFICIALS	1,260	870	1,500	1,500
01.422.4121	SOCIAL SECURITY	96	67	100	100
01.422.4134	SAFETY & WELL EMPLOYEE	3,046	5,961	3,000	3,000
01.422.4135	ELIGIBILITY/PROMOTION	5,340	3,003	10,000	10,000
01.422.4321	ATTORNEY FEES	0	0	1,000	1,000
01.422.4511	DUES	375	375	500	400
01.422.4551	EDUCATIONAL TRAINING	0	637	500	500
01.422.4751	OFFICE SUPPLIES	0	0	500	500
	<u>TOTALS: POLICE/FIRE COMMISSION</u>	10,117	10,913	17,100	17,000
<u>TOTALS: POLICE DEPARTMENT</u>		5,993,216	6,193,340	7,413,100	7,912,000

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 17-18 ACTUAL	FY 18-19 ACTUAL	FY 19-20 BUDGET	FY 20-21 BUDGET
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EXPENSES

CIVIL DEFENSE:

01.428.4241	R&M - EQUIPMENT	3,140	6,557	15,000	8,000
01.428.4361	CONTRACTUAL SERVICES	0	0	20,000	0
	TOTAL CIVIL DEFENSE	3,140	6,557	35,000	8,000
<u>TOTALS: CIVIL DEFENSE</u>		3,140	6,557	35,000	8,000

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 17-18 ACTUAL	FY 18-19 ACTUAL	FY 19-20 BUDGET	FY 20-21 BUDGET
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EXPENSES

STREETS

PERSONNEL:

01.441.4011	SALARIES - FULL TIME	923,677	923,574	977,000	1,020,000
01.441.4021	SALARIES - OVER TIME	164,214	160,444	175,000	175,000
01.441.4031	SALARIES - PART TIME	64,804	40,899	60,000	55,000
01.441.4111	I.M.R.F.	138,463	123,701	160,000	160,000
01.441.4121	SOCIAL SECURITY	87,143	84,842	100,000	100,000
01.441.4131	GROUP HEALTH INSURANCE	219,844	235,912	280,000	260,000
01.441.4133	ICMA/IPPPA EMPLOYER CONTRIBUTION	16,977	16,104	20,000	20,000
01.441.4134	SAFETY & WELL EMPLOYEE	0	252	500	500
01.441.4136	SELF-INSURANCE REIMBURSEMENT	55,032	34,290	65,000	65,000
01.441.4141	WORKERS' COMPENSATION	18,915	19,973	22,000	24,200
01.441.4151	UNEMPLOYMENT COMPENSATION	1,952	1,778	6,500	5,000
	TOTAL PERSONNEL	1,691,021	1,641,769	1,866,000	1,884,700

REPAIRS AND MAINTENANCE:

01.441.4211	R&M - BLDG/SITE IMPROVEMENT	101,595	99,951	85,000	92,000
01.441.4215	R&M - LAWN MOWING	161,994	218,327	210,000	210,000
01.441.4216	R&M - PUBLIC GRDS	119,506	118,204	110,000	135,000
01.441.4218	R&M - PRAIRIE PARK	408	5,803	10,000	10,000
01.441.4220	R&M - SIDEWALKS	17,569	18,179	60,000	35,000
01.441.4222	R&M - ROAD SALT	0	136,256	150,000	280,000
01.441.4230	R&M - PATCHING MIX	6,131	11,679	6,000	8,000
01.441.4231	R&M - CURBS	4,025	10,633	15,000	12,000
01.441.4232	R&M - STORM SYSTEM	62,924	69,345	65,000	90,000
01.441.4233	R&M - STREETS/SIGNS	76,844	52,387	65,000	65,000
01.441.4234	R&M - TRAFFIC LIGHTS	24,390	26,865	32,000	32,000
01.441.4235	R&M - TREES & WEEDS	25,350	34,348	25,000	35,000
01.441.4236	R&M - STREET LIGHTS	71,623	79,150	95,000	90,000
01.441.4237	R&M - EMERGENCY RESPONSE SERVICES	0	0	2,500	2,500
01.441.4238	R&M - STREET SWEEP	26,519	47,085	35,000	40,000
01.441.4241	R&M - EQUIPMENT	1,202	3,061	6,000	7,000
01.441.4243	R&M - VEHICLES	97,981	112,180	90,000	100,000
01.441.4251	R&M - UNIFORMS	9,667	8,605	10,000	11,000
	TOTAL REPAIRS AND MAINTENANCE	807,728	1,052,058	1,071,500	1,254,500

		FY 17-18 ACTUAL	FY 18-19 ACTUAL	FY 19-20 BUDGET	FY 20-21 BUDGET
PROFESSIONAL SERVICES:					
01.441.4321	ATTORNEY FEES	0	42,331	20,000	10,000
01.441.4324	NPDES FEE	0	1,000	1,500	1,500
01.441.4351	PROFESSIONAL SERVICES	4,273	7,902	6,000	6,000
01.441.4352	BRIDGE INSPECTIONS	2,613	2,065	6,000	6,000
01.441.4372	HIRING PROCESS	0	0	500	500
01.441.4381	WATER STUDY/ADMIN SERVICES	0	0	0	10,000
	TOTAL PROFESSIONAL SERVICES	6,886	53,298	34,000	34,000
COMMUNICATIONS					
01.441.4431	PUBLISHING	697	1,104	1,000	1,000
01.441.4441	TELEPHONE	5,889	5,574	6,000	6,000
	TOTAL COMMUNICATIONS	6,586	6,678	7,000	7,000
PROFESSIONAL DEVELOPMENT:					
01.441.4511	DUES	700	1,165	1,000	1,500
01.441.4541	MEETING EXPENSE	1,155	257	2,000	1,500
01.441.4551	EDUCATIONAL TRAINING	10,429	5,111	12,000	10,000
	TOTAL PROFESSIONAL DEVELOPMENT	12,284	6,533	15,000	13,000
CONTRACTUAL SERVICES:					
01.441.4611	ELECTRICITY	18,963	20,286	20,000	22,000
01.441.4612	HEAT	7,256	8,162	7,000	8,000
01.441.4632	STREET LIGHTING	105,973	115,001	110,000	115,000
01.441.4651	SWARM INSURANCE	43,348	37,008	47,000	56,400
01.441.4661	EQUIPMENT LEASE/RENTAL	10,282	7,680	13,000	13,000
01.441.4672	PEST CONTROL	104,770	97,294	120,000	120,000
	TOTAL CONTRACTUAL SERVICES	290,592	285,431	317,000	334,400
GENERAL SUPPLIES:					
01.441.4731	GASOLINE/OIL	62,023	73,613	62,000	65,000
01.441.4741	JANITORIAL SUPPLIES	15,148	15,518	20,000	20,000
01.441.4751	OFFICE SUPPLIES	0	562	1,000	1,000
01.441.4752	COMPUTER SOFTWARE	3,000	1,608	5,000	13,000
01.441.4753	SOFTWARE SUPPORT	3,806	7,456	6,000	9,000
01.441.4761	OPERATING SUPPLIES	19,632	18,431	25,000	25,000
01.441.4762	SAFETY SUPPLIES	2,958	5,577	6,000	6,000
01.441.4772	OFFICE EQUIPMENT	115	1,063	2,000	2,000
01.441.4791	EQUIPMENT & ACCESSORIES	5,973	859	7,500	10,000
	TOTAL GENERAL SUPPLIES	112,655	124,687	134,500	151,000
<u>TOTALS: PUBLIC WORKS DEPARTMENT</u>		2,927,752	3,170,454	3,445,000	3,678,600

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

PERSONNEL:

		FY 17-18 ACTUAL	FY 18-19 ACTUAL	FY 19-20 BUDGET	FY 20-21 BUDGET
01.442.4011	SALARIES - FULL TIME	217,518	262,862	378,000	375,000
01.442.4021	SALARIES - OVER TIME	3,354	4,637	4,000	5,500
01.442.4031	SALARIES - PART TIME	81,228	68,229	90,000	85,000
01.442.4111	I.M.R.F.	31,602	33,428	60,000	48,000
01.442.4121	SOCIAL SECURITY	22,750	25,135	37,000	35,000
01.442.4131	GROUP HEALTH INSURANCE	54,320	65,697	93,000	100,000
01.442.4133	ICMA/IPPPFA EMPLOYER CONTRIBUTION	4,331	4,786	6,500	8,000
01.442.4134	SAFETY & WELL EMPLOYEE	0	0	200	200
01.442.4136	SELF-INSURANCE REIMBURSEMENT	18,030	17,346	25,000	25,000
01.442.4141	WORKERS' COMPENSATION	4,581	5,359	7,000	7,700
01.442.4151	UNEMPLOYMENT COMPENSATION	529	517	5,000	2,500
	TOTAL PERSONNEL	438,243	487,996	705,700	691,900

REPAIRS AND MAINTENANCE:

01.442.4235	R&M - WEEDS	47,122	23,883	45,000	40,000
01.442.4241	R&M - EQUIPMENT	548	1,323	2,000	2,000
01.442.4243	R&M - VEHICLES	162	132	3,000	3,000
	TOTAL REPAIRS AND MAINTENANCE	47,832	25,338	50,000	45,000

PROFESSIONAL SERVICES:

01.442.4321	ATTORNEY FEES	195	1,950	10,000	8,000
01.442.4343	INSPECTION FEES	36,482	34,976	40,000	40,000
01.442.4359	EMERGENCY CONTRACT SERVICE	0	0	5,000	5,000
01.442.4372	HIRING PROCESS	0	0	500	500
01.442.4391	CONSULTANT PLAN REVIEW FEE	43,983	49,994	50,000	55,000
	TOTAL PROFESSIONAL SERVICES	80,660	86,920	105,500	108,500

COMMUNICATION:

01.442.4431	PUBLISHING	53	0	1,000	800
01.442.4441	TELEPHONE	2,647	2,235	3,250	3,300
	TOTAL COMMUNICATION	2,700	2,235	4,250	4,100

PROFESSIONAL DEVELOPMENT:

01.442.4511	DUES	658	715	900	900
01.442.4512	SUBSCRIPTIONS	0	0	500	500
01.442.4541	MEETING EXPENSE	477	403	750	800
01.442.4551	EDUCATIONAL TRAINING	3,923	4,513	10,000	10,000
	TOTAL PROFESSIONAL DEVELOPMENT	5,058	5,631	12,150	12,200

CONTRACTUAL SERVICES:

01.442.4651	SWARM INSURANCE	11,723	10,767	13,000	15,600
	TOTAL CONTRACTUAL SERVICES	11,723	10,767	13,000	15,600

FY 17-18 ACTUAL	FY 18-19 ACTUAL	FY 19-20 BUDGET	FY 20-21 BUDGET
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GENERAL SUPPLIES:

01.442.4731	GASOLINE/OIL	4,532	5,134	6,000	6,500
01.442.4751	OFFICE SUPPLIES	1,975	2,849	2,500	2,500
01.442.4752	COMPUTER SOFTWARE	0	6,085	2,000	7,000
01.442.4753	SOFTWARE SUPPORT	5,431	0	14,000	50,000
01.442.4761	OPERATING SUPPLIES	1,226	653	1,500	1,500
01.442.4771	OFFICE FURNITURE	0	0	2,000	2,000
01.442.4772	OFFICE EQUIPMENT	163	2,534	3,000	3,000
01.442.4781	UNIFORMS	1,357	969	1,500	1,800
01.442.4791	EQUIPMENT & ACCESSORIES	617	0	1,000	1,000
	TOTAL GENERAL SUPPLIES	15,301	18,224	33,500	75,300

OTHER:

01.442.4950	BAD DEBT EXP-LOT MOWING	0	167,914	0	0
	TOTAL OTHER	0	167,914	0	0

TOTALS: BUILDING DEPARTMENT

601,517	805,025	924,100	952,600
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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 17-18 ACTUAL	FY 18-19 ACTUAL	FY 19-20 BUDGET	FY 20-21 BUDGET
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EXPENSES

CONTRACTUAL SERVICES:

01.447.4621	GARBAGE DISPOSAL	1,091,506	1,085,377	1,153,000	1,209,000
01.447.4622	YARD WASTE DISPOSAL	26,920	34,880	35,000	37,500
01.447.4625	RECYCLING FEE	279,094	292,082	321,000	336,000
	TOTAL CONTRACTUAL SERVICES	1,397,520	1,412,339	1,509,000	1,582,500

TOTALS: GARBAGE DISPOSAL

1,397,520	1,412,339	1,509,000	1,582,500
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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 17-18 ACTUAL	FY 18-19 ACTUAL	FY 19-20 BUDGET	FY 20-21 BUDGET
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EXPENSES

PERSONNEL:

01.461.4011	SALARIES - FULL TIME	173,278	167,892	280,000	280,000
01.461.4021	SALARIES - OVER TIME	473	3,042	2,500	3,500
01.461.4031	SALARIES - PART TIME	0	10,043	15,000	15,000
01.461.4041	SALARIES-APPOINTED OFFICIAL	5,250	6,140	5,300	5,500
01.461.4111	I.M.R.F.	21,040	19,393	36,000	35,000
01.461.4121	SOCIAL SECURITY	12,930	13,768	24,000	24,000
01.461.4131	GROUP HEALTH INSURANCE	30,245	34,878	76,000	76,000
01.461.4133	ICMA/IPPFA EMPLOYER CONTRIBUTION	2,342	2,342	4,900	4,500
01.461.4136	SELF-INSURANCE REIMBURSEMENT	4,357	9,076	20,000	20,000
01.461.4141	WORKERS' COMPENSATION	3,312	3,053	4,500	5,000
01.461.4151	UNEMPLOYMENT COMPENSATION	381	295	1,000	1,000
	TOTAL PERSONNEL	253,608	269,922	469,200	469,500

REPAIRS AND MAINTENANCE:

01.461.4241	R&M - OFFICE EQUIP.	466	3,387	2,500	2,500
01.461.4243	R&M - VEHICLES	422	943	1,500	1,500
	TOTAL REPAIRS AND MAINTENANCE	888	4,330	4,000	4,000

PROFESSIONAL SERVICES:

01.461.4321	ATTORNEY FEES	0	1,658	5,000	5,000
01.461.4341	CONSULTANT FEES	23,091	94,979	65,000	40,000
01.461.4351	ENGINEER FEES	66,975	79,189	60,000	65,000
01.461.4361	CONTRACTUAL FEES	0	0	0	5,000
01.461.4362	ECONOMIC DEVELOPMENT	1,938	2,400	5,000	7,500
01.461.4372	HIRING PROCESS	0	0	500	500
	TOTAL PROFESSIONAL SERVICES	92,004	178,226	135,500	123,000

COMMUNICATION:

01.461.4431	PUBLISHING	2,691	2,349	3,000	3,000
01.461.4432	PRINTING & DUPLICATING	0	0	500	500
01.461.4433	POSTAGE	45	0	200	200
01.461.4441	TELEPHONE	1,780	1,471	2,500	2,000
	TOTAL COMMUNICATION	4,516	3,820	6,200	5,700

		FY 17-18 ACTUAL	FY 18-19 ACTUAL	FY 19-20 BUDGET	FY 20-21 BUDGET
PROFESSIONAL DEVELOPMENT:					
01.461.4511	DUES	1,337	1,684	2,000	2,500
01.461.4512	SUBSCRIPTIONS	0	0	500	500
01.461.4531	COMMUNITY RELATIONS	1,145	0	2,000	2,000
01.461.4541	MEETING EXPENSE	48	756	1,000	1,000
01.461.4551	EDUCATIONAL TRAINING	1,569	7,979	7,000	7,000
01.461.4561	PLAN COMMISSION EXPENSE	758	887	2,000	3,000
	TOTAL PROFESSIONAL DEVELOPMENT	4,857	11,306	14,500	16,000
CONTRACTUAL SERVICES:					
01.461.4651	SWARM INSURANCE	8,476	6,133	9,500	11,400
	TOTAL CONTRACTUAL SERVICES	8,476	6,133	9,500	11,400
GENERAL SUPPLIES:					
01.461.4731	GASOLINE/OIL	533	767	1,000	800
01.461.4751	OFFICE SUPPLIES	245	129	1,500	1,200
01.461.4752	COMPUTER SOFTWARE	0	446	1,500	10,000
01.461.4753	SOFTWARE SUPPORT	6,235	6,437	10,000	7,000
01.461.4754	GIS SUPPLIES	65	0	1,500	1,000
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	400
01.461.4791	EQUIPMENT & ACCESSORIES	0	59	500	500
	TOTAL GENERAL SUPPLIES	7,078	7,838	20,300	24,900
<u>TOTALS: DEVELOPMENT SERVICES</u>		371,427	481,575	659,200	654,500

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 17-18 ACTUAL	FY 18-19 ACTUAL	FY 19-20 BUDGET	FY 20-21 BUDGET
REVENUES	390,299	585,057	456,700	470,800
EXPENSES	1,930,372	3,177,966	4,608,200	6,014,700
TRANSFERS IN				
31.390.3911 TRANSFER FROM GENERAL FUND	3,600,000	4,603,253	0	0
TOTAL TRANSFERS IN	3,600,000	4,603,253	0	0
TRANSFERS OUT				
31.477.5423 TRANSFER TO MFT (FOR STP PROJECTS)	0	0	0	0
TOTAL TRANSFERS OUT	0	0	0	0
NET CHANGE IN FUND BALANCE	2,059,927	2,010,344	(4,151,500)	(5,543,900)

GENERAL CAPITAL DEVELOPMENT FUND - REVENUES

		FY 17-18 ACTUAL	FY 18-19 ACTUAL	FY 19-20 BUDGET	FY 20-21 BUDGET
REVENUES					
TAXES:					
31.310.3111	PROPERTY TAX LEVY SSA	11,409	0	0	0
	TOTAL TAXES	11,409	0	0	0
CHARGES FOR SERVICES:					
31.360.3653	DEVELOPMENT CONTRIBUTION FEE	124,218	118,861	112,200	110,000
31.360.3654	RECREATIONAL FEE	39	8	0	0
31.360.3658	TRANSPORTATION FEE	48,525	48,596	45,000	45,000
	TOTAL CHARGES FOR SERVICES	172,782	167,465	157,200	155,000
INTEREST INCOME:					
31.370.3732	INTEREST INCOME	38,046	210,295	100,000	75,000
	TOTAL INTEREST INCOME	38,046	210,295	100,000	75,000
MISCELLANEOUS:					
31.380.3817	REIMBURSEMENTS	143,162	170,362	165,000	205,000
31.380.3819	PROPERTY RENT	24,900	26,145	27,500	28,800
31.380.3897	SALE OF CAPITAL ASSETS	0	10,790	2,000	2,000
31.380.3898	MISCELLANEOUS	0	0	5,000	5,000
	TOTAL MISCELLANEOUS	168,062	207,297	199,500	240,800
<u>TOTALS: CAPITAL DEVELOPMENT FUND</u>		390,299	585,057	456,700	470,800

GENERAL CAPITAL DEVELOPMENT FUND - EXPENSES

EXPENSES

STREETS - REPAIRS & MAINTENANCE:

31.477.4233 R&M - STREETS

Street Resurfacing Program

907,081 1,689,297 2,200,000 3,000,000

84th Avenue Improvements

0 0 0 50,000

Crack Sealing

0 0 50,000 50,000

TOTAL R&M - STREETS

907,081 1,689,297 2,250,000 3,100,000

CONTRACTUAL SERVICES:

31.477.4361 CONTRACTUAL SERVICES

0 3,094 35,000 35,000

LAND:

31.477.5111 LAND

0 0 250,000 0

BUILDING:

31.477.5121 BUILDING

Storage Building

0 0 0 25,000

TOTAL BUILDING

0 0 0 25,000

BUILDING-MAINTENANCE:

31.477.5122 BUILDING-MAINTENANCE

Prairie Park Playground Replacement

0 0 0 50,000

PD Building Improvements

3,837 18,768 0 0

Re-roof Museum

28,373 0 0 0

Paint Museum

0 9,270 0 0

Re-roof Chamber Building

0 0 25,000 0

Salt Dome Roof

0 54,600 0 0

PW Stone Bins

0 43,180 0 10,000

TOTAL BUILDING-MAINTENANCE

32,210 125,818 25,000 60,000

EQUIPMENT:

31.421.5131 EQUIPMENT-POLICE

Vehicles/Equip

111,909 101,746 129,000 186,000

Mobile and portable radios

158,459 0 0 10,200

Body cameras

0 0 60,000 60,000

Speed sign

0 4,180 0 0

License Plate Readers

0 14,187 10,000 100,000

Emergency Warning Siren-New

0 0 25,000 0

TOTAL EQUIPMENT-POLICE

270,368 120,113 224,000 356,200

31.441.5131 EQUIPMENT-PUBLIC WORKS

Pickup Truck replacement

0 53,303 55,000 100,000

Dump Truck replacement

0 155,414 330,000 170,000

Leaf Vac

0 0 55,000 0

Leaf Box

0 7,800 8,000 0

Skidsteer Loader

48,238 0 0 0

Wheel Loader

0 0 0 175,000

Asphalt Hotbox

34,931 0 0 0

Wood Chipper

0 80,273 0 0

Message Board Trailer

0 0 7,500 0

Salt Additive Tank and Pump

0 0 0 20,000

Impact Attenuator Trailer

0 0 0 30,000

Anti-Ice Tank and Applicator

0 0 0 20,000

TOTAL EQUIPMENT-PUBLIC WORKS

83,169 296,790 455,500 515,000

		FY 17-18 ACTUAL	FY 18-19 ACTUAL	FY 19-20 BUDGET	FY 20-21 BUDGET
31.461.5131	EQUIPMENT-DEVELOPMENT SERVICES				
	<i>Vehicle</i>	0	0	35,000	45,000
	TOTAL EQUIP-DEVELOPMENT SERVICES	0	0	35,000	45,000
OFFICE EQUIPMENT:					
31.421.5152	OFFICE EQUIPMENT-POLICE				
	<i>Copier</i>	0	9,495	0	0
	<i>Servers/Equipment/IT</i>	4,683	0	60,000	59,000
	TOTAL OFFICE EQUIPMENT-POLICE	4,683	9,495	60,000	59,000
31.461.5152	OFFICE EQUIPMENT-DEVELOPMENT SVCS				
	<i>Reconfigure Inspector Workspace</i>	0	0	0	35,000
	<i>Network Update/Back-up (PD/VOF)</i>	15,614	0	0	0
	TOTAL OFFICE EQUIP-DEVELOPMENT SVCS	15,614	0	0	35,000
31.477.5152	OFFICE EQUIPMENT-GENERAL				
	<i>Copiers</i>	0	0	8,500	0
	<i>Information Technology Updates</i>	0	0	125,000	13,500
	TOTAL OFFICE EQUIPMENT-GENERAL	0	0	133,500	13,500
STREET LIGHTS:					
31.477.5171	STREET LIGHTS	0	0	25,000	25,000
NEW STREETS:					
31.477.5172	STREETS - NEW				
	<i>Pfeiffer Road Extension</i>	0	0	0	150,000
	<i>Other</i>	0	96,393	25,000	25,000
	TOTAL STREETS - NEW	0	96,393	25,000	175,000
SIDEWALKS:					
31.477.5174	SIDEWALKS	0	16,749	55,000	55,000
STORMWATER MANAGEMENT:					
31.477.5176	STORMWATER MANAGEMENT	4,900	0	25,000	25,000
ASH TREE PROGRAM:					
31.477.5181	ASH TREE PROGRAM	258,421	111,429	100,000	35,000
OPEN SPACE IMPROVEMENTS:					
31.477.5261	OPEN SPACE IMPROVEMENTS				
	<i>Jackson Creek</i>	14,680	3,925	5,000	5,000
	<i>Miscellaneous</i>	0	0	10,000	10,000
	TOTAL OPEN SPACE IMPROVEMENTS	14,680	3,925	15,000	15,000
BIKE PATHS:					
31.477.5262	BIKE PATHS				
	<i>Sauk Trail Bike Path</i>	0	0	0	650,000
	<i>Pfeiffer Road Trail</i>	86,467	247,273	210,200	0
	<i>Hickory Creek Multi-Use Bike Path</i>	0	0	75,000	0
	<i>Resurface Bike Paths</i>	0	0	20,000	50,000
	<i>Future Bike Paths</i>	0	0	100,000	25,000
	TOTAL BIKE PATHS	86,467	247,273	405,200	725,000

FY 17-18 ACTUAL	FY 18-19 ACTUAL	FY 19-20 BUDGET	FY 20-21 BUDGET
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LOW INT LOANS/INCENTIVES:

31.477.5265 LOW INT LOANS/INCENTIVES

<i>Phillips Chev Tax</i>	60,000	80,000	120,000	160,000
<i>Currie Motors Tax</i>	172,676	175,269	0	0
<i>Miscellaneous</i>	2,128	35,337	100,000	100,000
TOTAL LOW INT LOANS/INCENTIVES	234,804	290,606	220,000	260,000

RETAIL/INDUSTRIAL GRANTS:

31.477.5266 RETAIL/INDUSTRIAL GRANTS

<i>Miscellaneous</i>	0	0	20,000	20,000
<i>T3IP</i>	0	55,600	50,000	50,000
TOTAL RETAIL/INDUSTRIAL GRANTS	0	55,600	70,000	70,000

COMMUNITY ENHANCEMENTS:

31.477.5268 COMMUNITY ENHANCEMENTS

<i>Downtown Parking Enhancement</i>	0	0	0	150,000
<i>Downtown Traffic Safety</i>	0	0	50,000	50,000
<i>Downtown Stamped Asphalt</i>	0	0	0	25,000
<i>Breidert Green Firepit Logs</i>	0	0	0	5,000
<i>Route 30 and 45 Fountain Pumps</i>	0	0	0	6,000
<i>Miscellaneous</i>	17,975	111,384	150,000	150,000
TOTAL COMMUNITY ENHANCEMENTS	17,975	111,384	200,000	386,000

TOTALS: CAPITAL DEVELOPMENT

1,930,372	3,177,966	4,608,200	6,014,700
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MOTOR FUEL TAX FUND - SUMMARY

The Motor Fuel Tax (MFT) law was amended July 1, 2019. There are now two monthly MFT allotments. The original MFT will be distributed from the Motor Fuel Tax Fund. The increased MFT will be distributed from the Transportation Renewal Fund (TRF). Both of these funds hold revenues from Frankfort's share of state taxes on gasoline and diesel sales. Gasoline taxes increased from 19 cents to 38 cents per gallon, and the tax on diesel fuel increased from 21.5 cents to 45.5 cents per gallon. 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 17-18 ACTUAL	FY 18-19 ACTUAL	FY 19-20 BUDGET	FY 20-21 BUDGET
REVENUES	507,171	524,020	835,600	951,400
EXPENSES	149,572	153,428	2,177,100	1,510,100
NET CHANGE BEFORE TRANSFERS	357,599	370,592	(1,341,500)	(558,700)
TRANSFER IN				
23.390.3931 TRANSFER FROM FUND 31	0	0	0	0
TOTAL TRANSFERS IN	0	0	0	0
NET CHANGE IN FUND BALANCE	357,599	370,592	(1,341,500)	(558,700)

MOTOR FUEL TAX FUND - REVENUES

FY 17-18 ACTUAL	FY 18-19 ACTUAL	FY 19-20 BUDGET	FY 20-21 BUDGET
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REVENUES

INTERGOVERNMENTAL REVENUES:

23.340.3423	MOTOR FUEL TAX				
	<i>Motor Fuel Tax</i>	485,908	482,802	450,000	430,000
	<i>Transportation Renewal Fund</i>	0	0	0	275,000
	TOTAL MOTOR FUEL TAX	485,908	482,802	450,000	705,000
23.340.3425	REIMBURSEMENTS	12,599	17,713	383,100	243,900
	TOTAL INTERGOVERNMENTAL REVENUES	498,507	500,515	833,100	948,900

INTEREST INCOME:

23.370.3732	INTEREST INCOME	8,664	23,505	2,500	2,500
	TOTAL INTEREST INCOME	8,664	23,505	2,500	2,500

TOTALS: MOTOR FUEL TAX FUND

507,171	524,020	835,600	951,400
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MOTOR FUEL TAX FUND - EXPENSES

FY 17-18 ACTUAL	FY 18-19 ACTUAL	FY 19-20 BUDGET	FY 20-21 BUDGET
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EXPENSES**STREET MAINTENANCE:**

23.486.4233	STREET MAINTENANCE
	Street Resurfacing Program
	Road Salt
	TOTAL STREET MAINTENANCE

0	0	0	0
113,024	0	0	0
113,024	0	0	0

ENGINEERING FEES:

23.486.4351	ENGINEERING FEES
	St. Francis Road, Path and Bridge:
	Phase II Engineering
	Phase III Engineering
	St. Francis Resurfacing:
	Design Engineering
	Construction Engineering
	Sauk Trail:
	Phase II Engineering
	45 and Steger Signal:
	Phase I Engineering
	Harlem Avenue:
	Phase I Engineering
	Pfeiffer Road Extension N of Rt 30:
	Phase I Engineering
	TOTAL ENGINEERING FEES

19,890	0	0	0
4,858	84,581	478,900	279,900
0	0	0	50,000
0	0	0	25,000
0	0	100,000	0
0	0	50,000	0
0	0	125,000	0
0	0	150,000	0
24,748	84,581	903,900	354,900

CAPITAL IMPROVEMENTS:

23.486.5172	CAPITAL IMPROVEMENTS
	Sauk Trail R.O.W. Acquisition
	St. Francis Road
	St. Francis Path
	St. Francis Road Bridge
	St. Francis Resurfacing
	TOTAL CAPITAL IMPROVEMENTS

0	0	75,000	0
11,800	67,734	936,100	768,100
0	1,113	45,900	45,900
0	0	216,200	216,200
0	0	0	125,000
11,800	68,847	1,273,200	1,155,200

TOTALS: MOTOR FUEL TAX FUND

149,572	153,428	2,177,100	1,510,100
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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 operate and maintain the regional wastewater treatment 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.

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 17-18 ACTUAL	FY 18-19 ACTUAL	FY 19-20 BUDGET	FY 20-21 BUDGET
REVENUES		9,786,695	11,348,583	11,822,100	11,691,200
EXPENSES					
DEPT 491	SEWER OPERATIONS	2,704,443	2,662,431	3,319,500	3,139,700
DEPT 492	WATER OPERATIONS	2,737,662	2,892,233	3,470,000	3,716,100
	TOTAL EXPENSES	5,442,105	5,554,664	6,789,500	6,855,800
CHANGE IN NET POSITION BEFORE TRANSFERS		4,344,590	5,793,919	5,032,600	4,835,400
TRANSFER OUT					
62.493.5468	TRANSFER TO S&W CAPITAL FUND	4,100,000	5,300,000	0	0
	TOTAL TRANSFERS OUT	4,100,000	5,300,000	0	0
CHANGE IN NET POSITION		244,590	493,919	5,032,600	4,835,400

SEWER AND WATER OPERATIONS FUND - REVENUES

REVENUES

PERMITS:

62.330.3312	WELL PERMITS	45	0	0	0
	TOTAL PERMITS	<u>45</u>	<u>0</u>	<u>0</u>	<u>0</u>

CHARGES FOR SERVICES:

62.360.3661	SEWER RECEIPTS	5,892,394	7,366,119	7,982,700	8,013,800
62.360.3662	WATER RECEIPTS	3,784,971	3,784,034	3,729,900	3,567,900
62.360.3669	WATER METERS	50,886	55,924	45,000	45,000
	TOTAL CHARGES FOR SERVICES	<u>9,728,251</u>	<u>11,206,077</u>	<u>11,757,600</u>	<u>11,626,700</u>

INTEREST INCOME:

62.370.3732	INTEREST INCOME	45,581	120,107	50,000	50,000
	TOTAL INTEREST INCOME	<u>45,581</u>	<u>120,107</u>	<u>50,000</u>	<u>50,000</u>

MISCELLANEOUS:

62.380.3831	SALE OF EQUIPMENT	(8,664)	(3,643)	0	0
62.380.3897	CONVENIENCE FEE	7,505	8,188	7,000	7,000
62.380.3899	MISCELLANEOUS	13,977	17,854	7,500	7,500
	TOTAL MISCELLANEOUS	<u>12,818</u>	<u>22,399</u>	<u>14,500</u>	<u>14,500</u>

TOTALS: S&W OPERATIONS FUND

<u>9,786,695</u>	<u>11,348,583</u>	<u>11,822,100</u>	<u>11,691,200</u>
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SEWER AND WATER OPERATIONS FUND - **EXPENSES****EXPENSES - SEWER****PERSONNEL:**

		FY 17-18 ACTUAL	FY 18-19 ACTUAL	FY 19-20 BUDGET	FY 20-21 BUDGET
62.491.4011	SALARIES - FULL TIME	585,682	580,084	735,000	680,000
62.491.4021	SALARIES - OVER TIME	49,475	22,987	50,000	45,000
62.491.4031	SALARIES - PART TIME	25,658	26,081	37,000	25,000
62.491.4111	I. M. R. F.	78,956	70,159	98,000	98,000
62.491.4121	SOCIAL SECURITY	49,358	47,188	65,000	65,000
62.491.4131	GROUP HEALTH INSURANCE	137,354	110,307	176,000	170,000
62.491.4133	ICMA/IPPPFA EMPLOYER CONTRIBUTION	6,566	5,905	11,500	10,000
62.491.4134	SAFETY & WELL EMPLOYEE	0	136	500	500
62.491.4136	SELF-INSURANCE REIMBURSEMENT	34,207	21,341	40,000	40,000
62.491.4141	WORKERS' COMPENSATION	11,361	10,795	14,000	15,400
62.491.4151	UNEMPLOYMENT COMPENSATION	1,299	1,015	6,500	6,500
	TOTAL PERSONNEL	979,916	895,998	1,233,500	1,155,400

REPAIRS AND MAINTENANCE:

62.491.4211	R&M - SITE IMPROVEMENT	13,980	29,911	35,000	35,000
62.491.4228	R&M - LINES/LIFT STATION	113,359	41,853	200,000	200,000
62.491.4229	R&M - TREATMENT PLANT	340,652	205,465	175,000	200,000
62.491.4241	R&M - OFFICE EQUIPMENT	2,164	2,294	3,000	3,000
62.491.4243	R&M - VEHICLES	32,918	11,543	25,000	25,000
62.491.4251	R&M - UNIFORMS	3,120	1,530	5,000	5,000
	TOTAL REPAIRS AND MAINTENANCE	506,193	292,596	443,000	468,000

PROFESSIONAL SERVICES:

62.491.4321	ATTORNEY FEES	0	25,105	40,000	40,000
62.491.4324	PERMIT/NPDES FEE	47,500	62,500	100,000	100,000
62.491.4331	AUDITOR FEES	7,725	7,275	11,000	11,000
62.491.4351	ENGINEER FEES	0	14,562	25,000	25,000
62.491.4371	ADMIN/BANKING FEES	33,468	37,846	45,000	50,000
62.491.4372	HIRING PROCESS	0	0	500	500
62.491.4381	WATER STUDY/ADMIN SERVICES	0	0	0	15,000
	TOTAL PROFESSIONAL SERVICES	88,693	147,288	221,500	241,500

COMMUNICATION:

62.491.4431	PUBLISHING	1,875	368	2,500	2,500
62.491.4433	POSTAGE	25,347	25,036	30,000	30,000
62.491.4441	TELEPHONE	10,337	12,257	12,000	12,000
	TOTAL COMMUNICATION	37,559	37,661	44,500	44,500

PROFESSIONAL DEVELOPMENT:

62.491.4511	DUES	36,194	100	40,000	30,000
62.491.4541	MEETING EXPENSE	428	0	5,000	3,000
62.491.4551	EDUCATIONAL TRAINING	5,500	4,362	20,000	20,000
	TOTAL PROFESSIONAL DEVELOPMENT	42,122	4,462	65,000	53,000

CONTRACTUAL SERVICES:

62.491.4611	ELECTRICITY	378,437	417,514	425,000	425,000
62.491.4612	HEAT	17,456	18,180	20,000	20,000
62.491.4641	SAMPLE TESTING	102,889	82,494	95,000	95,000
62.491.4642	SLUDGE REMOVAL	262,197	513,877	400,000	250,000
62.491.4651	SWARM INSURANCE	28,840	21,134	31,500	37,800
62.491.4653	BONDS & APPRAISALS	2,439	0	1,000	5,000
62.491.4661	LEASE RENTAL	272	0	1,500	1,500

		FY 17-18 ACTUAL	FY 18-19 ACTUAL	FY 19-20 BUDGET	FY 20-21 BUDGET
62.491.4662	J.U.L.I.E. FEE	3,500	3,207	7,500	7,500
62.491.4663	PROPERTY LEASE	237	237	500	500
	TOTAL CONTRACTUAL SERVICES	796,267	1,056,643	982,000	842,300
GENERAL SUPPLIES:					
62.491.4711	CHEMICALS	127,381	132,303	150,000	150,000
62.491.4712	LABORATORY SUPPLIES	9,766	17,774	20,000	20,000
62.491.4731	GASOLINE/OIL	24,444	29,969	30,000	30,000
62.491.4751	OFFICE SUPPLIES	6,365	8,545	10,000	10,000
62.491.4752	COMPUTER SOFTWARE	106	217	5,000	10,000
62.491.4753	SOFTWARE SUPPORT	18,189	16,923	25,000	25,000
62.491.4761	OPERATING SUPPLIES	18,227	12,405	20,000	20,000
62.491.4762	SAFETY SUPPLIES	2,612	2,812	15,000	15,000
62.491.4772	OFFICE EQUIPMENT	26,862	142	25,000	25,000
62.491.4791	EQUIPMENT & ACCESSORIES	19,741	6,693	30,000	30,000
	TOTAL GENERAL SUPPLIES	253,693	227,783	330,000	335,000
<u>TOTALS: SEWER</u>		2,704,443	2,662,431	3,319,500	3,139,700
EXPENSES - WATER					
PERSONNEL:					
62.492.4011	SALARIES - FULL TIME	856,379	874,949	940,000	1,065,000
62.492.4021	SALARIES - OVER TIME	95,358	115,317	120,000	120,000
62.492.4031	SALARIES - PART TIME	21,451	5,073	25,000	20,000
62.492.4111	I. M. R. F.	119,098	112,171	140,000	140,000
62.492.4121	SOCIAL SECURITY	73,606	75,494	85,000	90,000
62.492.4131	GROUP HEALTH INSURANCE	174,566	153,667	225,500	210,000
62.492.4133	ICMA/IPPPFA EMPLOYER CONTRIBUTION	15,978	15,318	17,000	20,000
62.492.4134	SAFETY & WELL EMPLOYEE	0	529	500	500
62.492.4136	SELF-INSURANCE REIMBURSEMENT	32,772	19,970	45,000	45,000
62.492.4141	WORKERS' COMPENSATION	14,945	15,949	18,000	19,800
62.492.4151	UNEMPLOYMENT COMPENSATION	1,723	1,512	9,500	9,500
	TOTAL PERSONNEL	1,405,876	1,389,949	1,625,500	1,739,800
REPAIRS AND MAINTENANCE:					
62.492.4211	R&M - BUILDINGS	45,640	31,931	40,000	40,000
62.492.4241	R&M - OFFICE EQUIPMENT	2,187	2,294	2,000	2,000
62.492.4243	R&M - VEHICLES	32,659	39,190	25,000	25,000
62.492.4251	R&M - UNIFORMS	6,560	2,482	5,000	5,000
62.492.4261	R&M - WATER LINES	322,856	562,140	600,000	675,000
62.492.4262	R&M - WELLS	115,065	77,317	75,000	100,000
62.492.4271	R&M - WATER TOWER	15,021	2,140	50,000	50,000
	TOTAL REPAIRS AND MAINTENANCE	539,988	717,494	797,000	897,000
PROFESSIONAL SERVICES:					
62.492.4321	ATTORNEY FEES	2,245	21,952	25,000	25,000
62.492.4331	AUDITOR FEES	7,725	7,275	10,000	10,000
62.492.4351	ENGINEER FEES	0	12,112	25,000	25,000
62.492.4371	ADMIN/BANKING FEES	33,468	37,846	45,000	50,000
62.492.4372	HIRING PROCESS	0	0	500	500
62.492.4381	WATER STUDY/ADMIN SERVICES	0	8,026	10,000	20,000
	TOTAL PROFESSIONAL SERVICES	43,438	87,211	115,500	130,500

		FY 17-18 ACTUAL	FY 18-19 ACTUAL	FY 19-20 BUDGET	FY 20-21 BUDGET
COMMUNICATION:					
62.492.4431	PUBLISHING	231	142	1,000	1,500
62.492.4433	POSTAGE	25,347	25,071	30,000	30,000
62.492.4441	TELEPHONE	6,878	6,689	6,000	8,000
	TOTAL COMMUNICATION	32,456	31,902	37,000	39,500
PROFESSIONAL DEVELOPMENT:					
62.492.4511	DUES	4,545	193	10,000	10,000
62.492.4541	MEETING EXPENSE	531	40	4,000	2,500
62.492.4551	EDUCATIONAL TRAINING	5,964	1,652	10,000	10,000
	TOTAL PROFESSIONAL DEVELOPMENT	11,040	1,885	24,000	22,500
CONTRACTUAL SERVICES:					
62.492.4611	ELECTRICITY	207,639	234,212	250,000	250,000
62.492.4612	HEAT	11,944	11,271	12,000	13,000
62.492.4641	SAMPLE TESTING	15,297	14,490	25,000	25,000
62.492.4651	SWARM INSURANCE	38,246	31,490	41,500	49,800
62.492.4653	BONDS & APPRAISALS	2,439	0	2,500	2,500
62.492.4661	LEASE RENTAL	272	1,668	2,500	2,500
62.492.4662	J.U.L.I.E. FEE	3,500	3,207	5,000	7,500
62.492.4663	PROPERTY LEASE	1,505	1,505	2,500	2,500
	TOTAL CONTRACTUAL SERVICES	280,842	297,843	341,000	352,800
GENERAL SUPPLIES:					
62.492.4711	CHEMICALS	120,356	125,665	150,000	150,000
62.492.4712	LABORATORY SUPPLIES	110	7,654	15,000	15,000
62.492.4731	GASOLINE/OIL	27,155	31,110	30,000	30,000
62.492.4751	OFFICE SUPPLIES	8,127	11,266	15,000	15,000
62.492.4752	COMPUTER SOFTWARE	0	1,711	5,000	9,000
62.492.4753	SOFTWARE SUPPORT	17,721	16,265	20,000	20,000
62.492.4761	OPERATING SUPPLIES	28,544	30,964	40,000	40,000
62.492.4762	SAFETY SUPPLIES	2,798	12,515	15,000	15,000
62.492.4772	OFFICE EQUIPMENT	1,447	142	10,000	10,000
62.492.4791	EQUIPMENT & ACCESSORIES	31,415	18,419	30,000	30,000
62.492.4792	WATER METERS	186,349	110,238	200,000	200,000
	TOTAL GENERAL SUPPLIES	424,022	365,949	530,000	534,000
<u>TOTALS: WATER</u>		2,737,662	2,892,233	3,470,000	3,716,100
<u>TOTALS: S&W OPERATIONS FUND</u>		5,442,105	5,554,664	6,789,500	6,855,800

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 17-18 ACTUAL	FY 18-19 ACTUAL	FY 19-20 BUDGET	FY 20-21 BUDGET
REVENUES		459,963	701,079	465,000	465,000
EXPENSES					
	SEWER	712,105	1,126,587	5,613,500	4,793,900
	WATER	1,585,290	805,435	3,033,800	6,580,000
	TOTAL EXPENSES	2,297,395	1,932,022	8,647,300	11,373,900
TRANSFERS IN					
68.390.3961	TRANSFER FROM W&S GENERAL	4,100,000	5,300,000	0	0
	TOTAL TRANSFERS IN	4,100,000	5,300,000	0	0
CHANGE IN NET POSITION		2,262,568	4,069,057	(8,182,300)	(10,908,900)

SEWER AND WATER CAPITAL FUND - REVENUES

REVENUES

CHARGES FOR SERVICES:

		FY 17-18 ACTUAL	FY 18-19 ACTUAL	FY 19-20 BUDGET	FY 20-21 BUDGET
68.360.3652	CAPACITY EXPANSION FEE	28,048	14,239	15,000	15,000
68.360.3665	SEWER CENTRAL SERVICE FEE	199,584	228,456	175,000	175,000
68.360.3666	WATER CENTRAL SERVICE FEE	201,071	228,456	175,000	175,000
	TOTAL CHARGES FOR SERVICES	428,703	471,151	365,000	365,000

INTEREST INCOME:

68.370.3732	INTEREST INCOME	18,760	229,928	100,000	100,000
	TOTAL INTEREST INCOME	18,760	229,928	100,000	100,000

MISCELLANEOUS:

68.380.3825	GAIN (LOSS) ON DISPOSAL	12,500	0	0	0
	TOTAL MISCELLANEOUS	12,500	0	0	0

TOTALS: SEWER & WATER CAPITAL FUND

459,963	701,079	465,000	465,000
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SEWER AND WATER CAPITAL FUND - EXPENSES

EXPENSES-SEWER

PROFESSIONAL SERVICES:

68.491.4351	ENGINEERING FEES	153,380	121,685	100,000	100,000
68.491.4371	ADMIN/PROFESSIONAL SERVICES	0	0	10,000	10,000
	TOTAL PROFESSIONAL SERVICES	153,380	121,685	110,000	110,000

DEBT SERVICE PAYMENTS:

68.491.5011	I.E.P.A. LOAN	277,984	781,258	2,929,700	3,358,900
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CAPITAL IMPROVEMENTS:

68.491.5111	LAND	0	0	0	0
68.491.5121	BUILDING - IMPROVEMENTS	932	0	25,000	50,000
68.491.5131	EQUIPMENT	35,367	84,157	273,800	400,000
68.491.5182	SEWER SYSTEM IMPROVEMENTS	244,442	139,487	2,275,000	875,000
	TOTAL CAPITAL IMPROVEMENTS	280,741	223,644	2,573,800	1,325,000

TOTALS: SEWER

712,105	1,126,587	5,613,500	4,793,900
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EXPENSES-WATER

PROFESSIONAL SERVICES:

68.492.4351	ENGINEERING FEES	13,795	19,425	50,000	50,000
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DEBT SERVICE 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	0	0	250,000	250,000
68.492.5121	BUILDING - IMPROVEMENTS	4,049	6,300	50,000	75,000
68.492.5131	EQUIPMENT	35,586	68,599	183,800	205,000
68.492.5162	WATER TOWER	531,034	0	100,000	100,000
68.492.5163	WATER LINES - TRANSMISSION	473,448	492,067	2,000,000	4,400,000
68.492.5164	WELLS/IRON REMOVAL	430,872	122,538	300,000	1,400,000
	TOTAL CAPITAL IMPROVEMENTS	1,474,989	689,504	2,883,800	6,430,000

TOTALS: WATER

1,585,290	805,435	3,033,800	6,580,000
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TOTALS: SEWER & WATER CAPITAL FUND

2,297,395	1,932,022	8,647,300	11,373,900
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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 17-18 ACTUAL	FY 18-19 ACTUAL	FY 19-20 BUDGET	FY 20-21 BUDGET
REVENUES	7,663,303	26,139,238	13,987,000	3,580,000
EXPENSES	7,854,407	25,843,332	14,187,000	3,780,000
CHANGE IN NET POSITION	(191,104)	295,906	(200,000)	(200,000)

WWTP FUND - REVENUES

69.380.3890	IEPA LOAN PROCEEDS	7,663,303	26,139,238	13,987,000	3,580,000
TOTALS: WASTE WATER TREATMENT PLANT		7,663,303	26,139,238	13,987,000	3,580,000

WWTP FUND - EXPENSES

DESIGN ENGINEERING & PROGRAM MANAGEMENT:

69.491.5511	REGIONAL WWTP PRELIM TRTMNT BLDG & LAB	0	0	0	0
69.491.5512	NORTH & WEST PUMPING STATIONS	620	0	0	0
69.491.5513	REGIONAL POND	17,330	0	0	0
69.491.5514	HICKORY CREEK PUMP STATION & FORCE MAIN	(3,909)	0	0	0
69.491.5515	UNION DITCH INTERCEPTOR SWR & FORCE MAIN	54,859	0	0	0
69.491.5516	REGIONAL WWTP IMPROVEMENTS	130,171	0	0	0
69.491.5517	NORTH & WEST ABANDONMENT / NORTH POND	130,202	114,775	30,000	0
69.491.5518	PROGRAM INITIATION & MANAGEMENT	91,351	16,018	0	0
TOTAL DESIGN ENGINEERING & PROGRAM MGMT		420,624	130,793	30,000	0

CONSTRUCTION ENGINEERING:

69.491.5611	REGIONAL WWTP PRELIM TRTMNT BLDG & LAB	0	0	0	0
69.491.5612	NORTH & WEST PUMPING STATIONS	63,313	0	0	0
69.491.5613	REGIONAL POND	54,290	126,021	0	0
69.491.5614	HICKORY CREEK PUMP STATION & FORCE MAIN	165,855	242,400	90,000	0
69.491.5615	UNION DITCH INTERCEPTOR SEWER & FORCE MAIN	141,072	115,199	36,000	0
69.491.5616	REGIONAL WWTP IMPROVEMENTS	408,096	923,020	447,000	15,000
69.491.5617	NORTH & WEST ABANDONMENT / NORTH POND	0	0	200,000	175,000
69.491.5618	PROGRAM MANAGEMENT	288,668	139,112	75,000	20,000
TOTAL CONSTRUCTION ENGINEERING		1,121,294	1,545,752	848,000	210,000

OTHER PROFESSIONAL SERVICES:

69.491.5710	ADMIN/PROFESSIONAL SERVICES	62,534	315,496	250,000	200,000
TOTAL OTHER PROFESSIONAL SERVICES		62,534	315,496	250,000	200,000

CAPITAL IMPROVEMENTS:

69.491.5911	REGIONAL WWTP PRELIM TRTMNT BLDG & LAB	110,856	0	0	0
69.491.5912	NORTH & WEST PUMPING STATIONS	184,463	0	0	0
69.491.5913	REGIONAL POND	706,385	1,446,861	495,000	30,000
69.491.5914	HICKORY CREEK PUMP STATION & FORCE MAIN	1,074,926	4,133,742	750,000	40,000
69.491.5915	UNION DITCH INTERCEPTOR SEWER & FORCE MAIN	1,312,357	1,218,367	240,000	0
69.491.5916	REGIONAL WWTP IMPROVEMENTS	2,860,968	17,052,321	5,400,000	300,000
69.491.5917	NORTH & WEST ABANDONMENT / NORTH POND	0	0	6,174,000	3,000,000
TOTAL CAPITAL IMPROVEMENTS		6,249,955	23,851,291	13,059,000	3,370,000

TOTALS: WASTE WATER TREATMENT PLANT	7,854,407	25,843,332	14,187,000	3,780,000
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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 17-18 ACTUAL	FY 18-19 ACTUAL	FY 19-20 BUDGET	FY 20-21 BUDGET
SEWER AND WATER OPERATIONS FUND:				
REVENUES	9,786,695	11,348,583	11,822,100	11,691,200
EXPENSES	5,442,105	5,554,664	6,789,500	6,855,800
CHANGE IN NET POSITION (BUDGETARY BASIS)	4,344,590	5,793,919	5,032,600	4,835,400
SEWER AND WATER CAPITAL FUND:				
REVENUES	459,963	701,079	465,000	465,000
EXPENSES	2,297,395	1,932,022	8,647,300	11,373,900
CHANGE IN NET POSITION (BUDGETARY BASIS)	(1,837,432)	(1,230,943)	(8,182,300)	(10,908,900)
WASTE WATER TREATMENT PLANT FUND:				
REVENUES	7,663,303	26,139,238	13,987,000	3,580,000
EXPENSES	7,854,407	25,843,332	14,187,000	3,780,000
CHANGE IN NET POSITION (BUDGETARY BASIS)	(191,104)	295,906	(200,000)	(200,000)
TOTAL OF ALL ENTERPRISE FUNDS:				
TOTAL REVENUES	17,909,961	38,188,900	26,274,100	15,736,200
TOTAL EXPENSES	15,593,907	33,330,018	29,623,800	22,009,700
TOTAL CHANGE IN NET POSITION (BUDGETARY BASIS)	2,316,054	4,858,882	(3,349,700)	(6,273,500)

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

<u>BUDGETARY BASIS: TOTAL CHANGE IN NET POSITION</u>	2,316,054	4,858,882
INCREASE:		
68.491.5011 PRINCIPAL REDUCTION-IEPA WWTP LOAN	193,745	491,744
68.492.5011 PRINCIPAL REDUCTION-IEPA WATER LOAN	96,506	96,506
68.491.5XXX CAPITALIZED ASSETS-SEWER	183,531	56,405
68.492.5XXX CAPITALIZED ASSETS-WATER	1,430,755	562,374
69.491.XXXX CAPITALIZED ASSETS-WWTP	7,854,407	25,843,332
	<u>9,758,944</u>	<u>27,050,361</u>
DECREASE:		
69.380.3890 WWTP IEPA LOAN PROCEEDS	7,663,303	26,139,238
62.493.4130 PENSION EXPENSE-GASB 67/68	(61,359)	(209,024)
62.493.5630 DEPRECIATION EXPENSE	2,932,764	2,967,029
	<u>10,534,708</u>	<u>28,897,243</u>
<u>GAAP BASIS: TOTAL CHANGE IN NET POSITION (AUDIT)</u>	<u>1,540,290</u>	<u>3,012,000</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 17-18 ACTUAL	FY 18-19 ACTUAL	FY 19-20 BUDGET	FY 20-21 BUDGET
ADDITIONS	1,989,595	2,297,801	1,613,500	1,707,500
DEDUCTIONS	687,567	780,817	1,008,000	1,033,000
CHANGE IN NET POSITION	1,302,028	1,516,984	605,500	674,500

POLICE PENSION FUND - ADDITIONS

	FY 17-18 ACTUAL	FY 18-19 ACTUAL	FY 19-20 BUDGET	FY 20-21 BUDGET
ADDITIONS				
PROPERTY TAX LEVY	981,772	1,043,322	1,113,500	1,207,500
INVESTMENT INCOME	753,770	992,364	250,000	250,000
POLICE OFFICER CONTRIBUTIONS	254,053	262,115	250,000	250,000
<u>TOTALS: POLICE PENSION FUND</u>	1,989,595	2,297,801	1,613,500	1,707,500

POLICE PENSION FUND - DEDUCTIONS

	FY 17-18 ACTUAL	FY 18-19 ACTUAL	FY 19-20 BUDGET	FY 20-21 BUDGET
DEDUCTIONS				
LAW ENFORCEMENT (PENSION)				
OFFICER PENSION			675,000	700,000
DISABILITY PENSION			200,000	200,000
REFUND OF CONTRIBUTIONS			50,000	50,000
PHYSICAL EXAMINATIONS			2,500	2,500
ATTORNEY FEES			10,000	10,000
ACCOUNTING SERVICES			15,000	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			5,500	5,500
OFFICE SUPPLIES			500	500
MISCELLANEOUS			2,500	2,500
<u>TOTALS: POLICE PENSION FUND</u>	687,567	780,817	1,008,000	1,033,000