

FY 21-22 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 2021/2022 ANNUAL BUDGET

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VILLAGE OF
FRANKFORT
EST • 1855

April 19, 2021

Board of Trustees:

Enclosed is the Village of Frankfort's fiscal year **2021-2022 budget**. The budget represents Frankfort's continual tradition of providing exceptional services to our growing community at a reasonable cost. The FY 2021-2022 budget also looks to the future which includes long-range planning considerations.

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. In March, projections showed a transfer of \$6,400,000 to the Governmental Capital Development Fund for future capital improvements. The Utility Operating Fund is projected to finish the fiscal year in the black as well, disbursing \$8,000,000 to the Utility Capital fund. These transfer amounts will be finalized once the annual independent audit is substantially complete.

FY 2021-2022 FINANCIAL PLAN AND BUDGET OVERVIEW

General Fund revenues for FY 2021-2022 have been set conservatively at **\$19,530,000** which is an increase of \$186,400 from a year ago. General Fund Expenditures have been budgeted at **\$17,340,300**, which is an increase of \$1,255,300 from the prior year budget. \$663,800 of this increase is within the Police Department. The Police Department budget includes 35 officer positions, which have all been filled. The overall budget results in an operating surplus of \$2,239,700 which will fund a portion of the Village's Capital Development Fund expenditures including the street resurfacing program.

The FY 2021-2022 Water and Sewer revenues have been estimated at **\$12,269,500**, an increase of \$578,300 from last year's budgeted amount. The total Water and Sewer operating expenditures in the FY 2021-2022 budget are **\$7,061,500**. This results in a budgeted operating surplus of \$5,208,000 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.

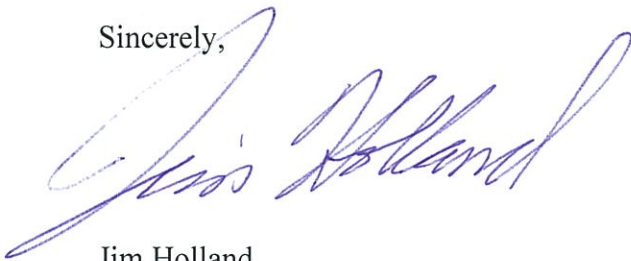
The most significant capital expenditure within our Governmental Funds for the upcoming year is the \$4,000,000 budgeted for the street resurfacing program which addresses the aging streets within our village. This is an increase of \$1,000,000 from the prior year. The Village also expects to begin the extension of Pfeiffer Road which required \$2,558,530 to be budgeted within the Motor Fuel Tax Fund. The Utility Fund's capital projects include \$5,550,000 for the replacement of aged and deteriorated water mains, lead service line replacements and well improvements. The Village also anticipates receiving grant funding for a large portion of the Pfeiffer Road extension project and the lead service line replacement project.

CONCLUSION

Thank you for your input over the last several months regarding new initiatives for FY 2021-2022. I believe that you will find the financial aspects of all new initiatives reflected in this budget.

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

Sincerely,

A handwritten signature in blue ink, appearing to read "Jim Holland", with a large, sweeping initial "J".

Jim Holland
Village President

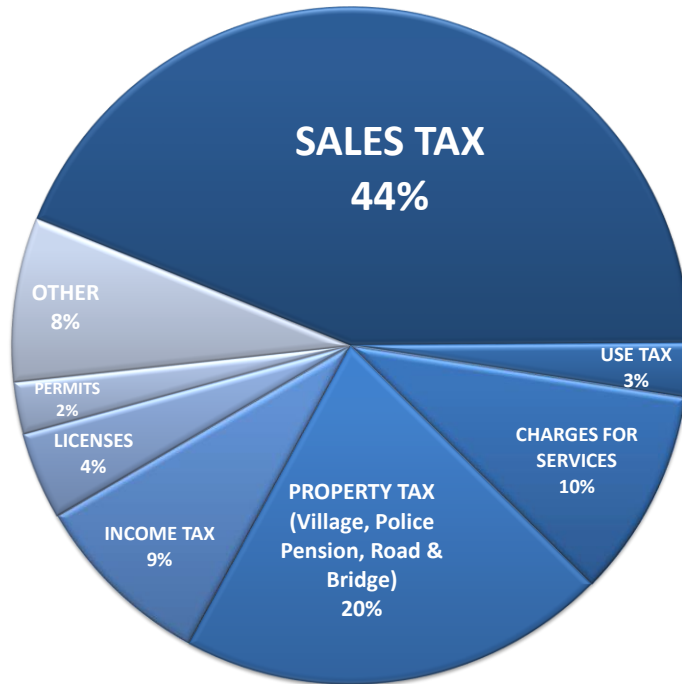
BUDGET SUMMARY

FY 2021-2022

FUND TYPE	REVENUES	EXPENSES	NET	TRANSFERS IN	TRANSFERS OUT	NET CHANGE IN FUND BALANCE
<u>GOVERNMENTAL FUNDS:</u>						
GENERAL FUND	19,530,000	(17,340,300)	2,189,700	0	0	2,189,700
CAPITAL DEVELOPMENT FUND	607,000	(7,444,500)	(6,837,500)	0	0	(6,837,500)
MOTOR FUEL TAX FUND	1,828,135	(2,558,530)	(730,395)	0	0	(730,395)
TOTAL GOVERNMENTAL FUNDS	21,965,135	(27,343,330)	(5,378,195)	0	0	(5,378,195)
<u>ENTERPRISE (UTILITY) FUNDS:</u>						
SEWER & WATER OPERATIONS	12,269,500	(7,061,500)	5,208,000	0	0	5,208,000
SEWER & WATER CAPITAL	2,425,000	(12,630,000)	(10,205,000)	0	0	(10,205,000)
WWTP CAPITAL	1,505,000	(1,705,000)	(200,000)	0	0	(200,000)
TOTAL ENTERPRISE (UTILITY) FUND	16,199,500	(21,396,500)	(5,197,000)	0	0	(5,197,000)
<u>FIDUCIARY FUND:</u>						
POLICE PENSION FUND	1,987,300	(1,101,000)	886,300	0	0	886,300

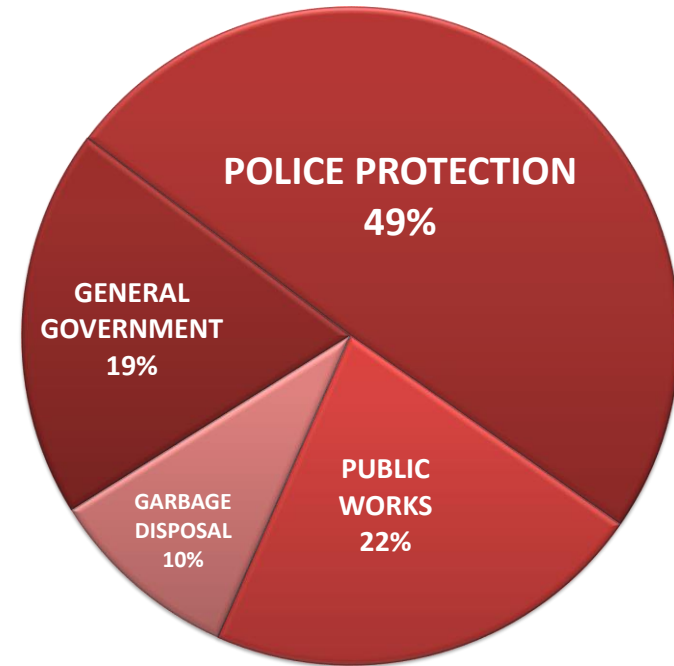
GOVERNMENTAL OPERATIONS-GENERAL FUND 01

REVENUES



GOVERNMENTAL	
SALES TAX	8,550,000
PROPERTY TAX	4,006,200
CHARGES FOR SERVICES	1,944,500
INCOME TAX	1,700,000
LICENSES	818,500
PERMITS	485,000
USE TAX	500,000
OTHER	1,525,800
TOTAL GOVERNMENTAL	<u>19,530,000</u>

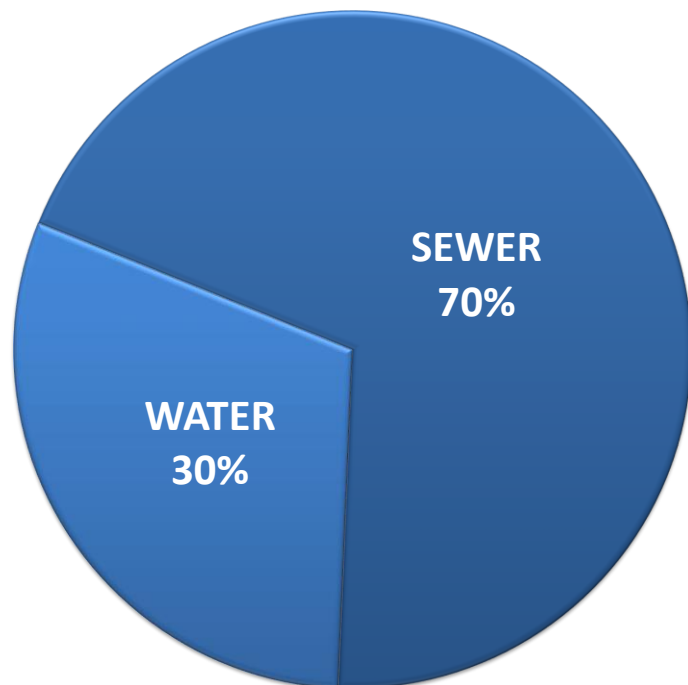
EXPENSES



GOVERNMENTAL	
POLICE PROTECTION	8,575,800
PUBLIC WORKS	3,796,900
GENERAL GOVERNMENT	3,319,100
GARBAGE DISPOSAL	1,648,500
TOTAL GOVERNMENTAL	<u>17,340,300</u>

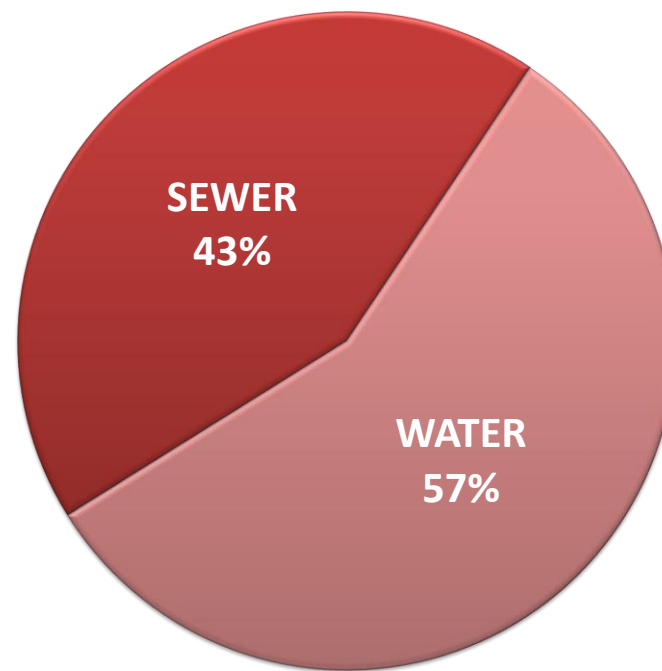
UTILITY OPERATIONS-SEWER & WATER FUND 62

REVENUES



UTILITY	
SEWER	8,534,750
WATER	3,734,750
TOTAL UTILITY	<u>12,269,500</u>

EXPENSES



UTILITY	
SEWER	3,057,500
WATER	4,004,000
TOTAL UTILITY	<u>7,061,500</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.

		FY 18-19 ACTUAL	FY 19-20 ACTUAL	FY 20-21 BUDGET	FY 21-22 BUDGET
REVENUES		17,695,407	19,457,904	19,343,600	19,530,000
EXPENSES					
DEPT 411	OFFICE OF THE MAYOR	223,881	177,421	253,300	253,300
DEPT 412	OFFICE OF THE ADMINISTRATOR	504,190	500,411	643,600	755,800
DEPT 413	FINANCE DEPARTMENT	294,793	310,596	399,900	491,900
DEPT 421	POLICE DEPARTMENT	6,193,340	6,788,953	7,912,000	8,575,800
DEPT 428	CIVIL DEFENSE	6,557	30,942	8,000	8,000
DEPT 441	PUBLIC WORKS	3,170,454	3,227,826	3,678,600	3,796,900
DEPT 442	BUILDING & CODE ENFORCEMENT	805,025	697,179	952,600	1,097,300
DEPT 447	GARBAGE DISPOSAL	1,412,339	1,460,001	1,582,500	1,648,500
DEPT 461	DEVELOPMENT SERVICES	481,575	420,306	654,500	712,800
	TOTAL EXPENSES	13,092,154	13,613,635	16,085,000	17,340,300
NET CHANGE IN FUND BALANCE BEFORE TRANSFERS		4,603,253	5,844,269	3,258,600	2,189,700
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	4,603,253	5,844,269	0	0
	TOTAL TRANSFERS OUT	4,603,253	5,844,269	0	0
NET CHANGE IN FUND BALANCE		0	0	3,258,600	2,189,700

GENERAL FUND - REVENUES

REVENUES

TAXES:

		FY 18-19 ACTUAL	FY 19-20 ACTUAL	FY 20-21 BUDGET	FY 21-22 BUDGET
01.310.3111	PROPERTY TAX LEVY-VILLAGE	1,910,434	1,935,637	1,900,300	1,708,900
01.310.3112	PROPERTY TAX LEVY-POLICE PENSION	1,043,322	1,111,866	1,207,500	1,487,300
01.310.3113	PROPERTY TAX LEVY-ROAD & BRIDGE	820,484	817,448	810,000	810,000
01.310.3115	SALES TAX	5,942,547	5,838,380	5,800,000	5,800,000
01.310.3116	AUTO RENTAL TAX	1,504	1,992	1,500	1,500
01.310.3117	NON-HOME RULE SALES TAX	0	2,044,752	2,500,000	2,750,000
01.310.3120	UTILITY TAX-NATURAL GAS	334,811	307,267	300,000	300,000
01.310.3121	UTILITY TAX-ELECTRICITY	960,557	919,637	900,000	900,000
	TOTAL TAXES	11,013,659	12,976,979	13,419,300	13,757,700

LICENSES:

01.320.3211	AMUSEMENT LICENSE	1,625	1,550	1,500	1,500
01.320.3212	CHARITABLE GAMES TAX	466	0	0	0
01.320.3213	GARAGE SALE LICENSE	585	510	500	500
01.320.3214	CABLE FRANCHISE FEE	322,965	332,187	320,000	320,000
01.320.3215	SBC & CO FRANCHISE FEE	9,674	9,674	9,600	9,600
01.320.3216	CONTRACTOR'S LICENSE	65,325	63,375	65,000	65,000
01.320.3217	BUSINESS LICENSE	19,565	10,621	15,000	15,000
01.320.3218	TELECOMMUNICATION SURCHARGE	642,799	524,507	400,000	336,000
01.320.3219	LIQUOR LICENSE	69,624	68,412	70,000	70,000
01.320.3221	SOLICITOR'S LICENSE	200	175	100	100
01.320.3242	VEHICLE LICENSE	820	733	800	800
	TOTAL LICENSES	1,133,648	1,011,744	882,500	818,500

PERMITS:

01.330.3309	PLAN REVIEW	59,930	52,049	50,000	50,000
01.330.3310	CONSULTANT REVIEW	55,965	63,056	30,000	30,000
01.330.3311	BUILDING PERMITS	446,139	402,137	400,000	400,000
01.330.3312	SMALL WIRELESS PERMITS	0	650	2,000	0
01.330.3313	OVERWEIGHT TRUCK PERMITS	11,000	10,000	5,000	5,000
	TOTAL PERMITS	573,034	527,892	487,000	485,000

INTERGOVERNMENTAL REVENUES:

01.340.3414	REPLACEMENT TAX	51,911	58,769	45,000	45,000
01.340.3415	STATE USE TAX	540,628	622,245	575,000	500,000
01.340.3416	INCOME TAX	1,839,642	1,749,481	1,700,000	1,700,000
01.340.3417	CANN. USE TAX	0	2,910	0	10,000
01.340.3425	GRANTS	38,293	1,890	10,000	10,000
	TOTAL INTERGOVERNMENTAL REV	2,470,474	2,435,295	2,330,000	2,265,000

FINES:

01.350.3511	CODE VIOLATIONS	1,750	3,950	2,000	2,000
01.350.3521	COUNTY FINES	86,319	77,511	85,000	80,000
01.350.3522	PARKING/COMPLIANCE FINES	25,280	21,730	17,000	17,000
01.350.3523	FALSE ALARMS	3,040	2,730	3,000	3,000
01.350.3524	TOWING FINE	19,445	18,200	15,000	15,000
01.350.3526	FORFEITURE FUNDS	126	6,141	3,500	3,500
01.350.3527	DUI CAMERA/LAW ENFORCEMENT	8,573	8,682	6,000	6,000
01.350.3528	VEHICLE FUND	9,118	3,966	6,000	5,000
	TOTAL FINES	153,651	142,910	137,500	131,500

		FY 18-19 ACTUAL	FY 19-20 ACTUAL	FY 20-21 BUDGET	FY 21-22 BUDGET
CHARGES FOR SERVICES:					
01.360.3611	DEV APPL FEES	22,894	16,900	15,000	15,000
01.360.3612	REVIEW FEES	75,123	56,555	40,000	40,000
01.360.3615	INSPECTION FEES	11,769	6,975	7,000	7,000
01.360.3621	TOWER AGREEMENTS	429,443	440,018	400,000	400,000
01.360.3622	POLICE REPORTS	4,073	3,938	3,500	3,500
01.360.3623	POLICE PROTECTION	7,935	64,938	77,000	77,000
01.360.3634	MOWING LOTS	23,581	11,393	10,000	5,000
01.360.3645	COMPOST FEES	7,147	6,252	6,000	6,000
01.360.3647	RECYCLING FEE	285,812	301,309	284,000	296,000
01.360.3648	GARBAGE FEE	1,058,212	1,116,000	1,050,000	1,095,000
	TOTAL CHARGES FOR SERVICES	1,925,989	2,024,278	1,892,500	1,944,500
INTEREST INCOME:					
01.370.3732	INTEREST INCOME	159,775	164,755	75,000	15,000
	TOTAL INTEREST INCOME	159,775	164,755	75,000	15,000
MISCELLANEOUS:					
01.380.3814	COUNTRY MARKET	48,930	30,425	48,000	48,000
01.380.3815	DONATIONS	2,750	4,187	3,000	1,000
01.380.3816	FISHING DERBY	147	167	100	100
01.380.3817	O.P.R.T. CELEBRATION	2,995	2,390	1,500	1,500
01.380.3818	FRANKFORT CHAMBER	10,800	10,800	10,800	10,800
01.380.3831	SALE OF EQUIPMENT	7,405	15,364	5,000	0
01.380.3897	CONVENIENCE FEE	1,831	1,412	1,400	1,400
01.380.3899	MISCELLANEOUS	190,319	109,306	50,000	50,000
	TOTAL MISCELLANEOUS	265,177	174,051	119,800	112,800
<u>TOTALS: GENERAL CORPORATE FUND</u>		17,695,407	19,457,904	19,343,600	19,530,000

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 18-19 ACTUAL	FY 19-20 ACTUAL	FY 20-21 BUDGET	FY 21-22 BUDGET
EXPENSES					
PERSONNEL:					
01.411.4041	SALARIES - ELECTED OFFICIALS	45,150	43,650	45,150	45,150
01.411.4111	I.M.R.F.	4,568	4,470	5,200	5,250
01.411.4121	SOCIAL SECURITY	3,454	3,351	3,700	3,700
	TOTAL PERSONNEL	53,172	51,471	54,050	54,100
PROFESSIONAL SERVICES:					
01.411.4321	ATTORNEY FEES	73,338	46,107	70,000	70,000
	TOTAL PROFESSIONAL SERVICES	73,338	46,107	70,000	70,000
COMMUNICATION:					
01.411.4431	PUBLISHING	24,758	19,118	32,000	32,000
01.411.4441	TELEPHONE	0	0	500	500
	TOTAL COMMUNICATION	24,758	19,118	32,500	32,500
PROFESSIONAL DEVELOPMENT:					
01.411.4511	DUES	20,728	20,682	22,000	22,000
01.411.4512	SUBSCRIPTIONS	0	119	550	500
01.411.4531	COMMUNITY RELATIONS	30,097	22,423	35,000	35,000
01.411.4532	EMPLOYEE RELATIONS	2,216	2,221	1,500	1,500
01.411.4541	MEETING EXPENSE	175	2,832	3,500	3,500
01.411.4542	BOARD MEETING EXPENSE	649	853	2,500	2,500
01.411.4551	EDUCATIONAL TRAINING	845	180	1,200	1,200
01.411.4557	CABLE PROGRAMMING	7,903	1,355	10,000	10,000
01.411.4558	DOWNTOWN/PRAIRIE PARK	0	0	5,000	5,000
01.411.4559	HISTORIC PRESERVATION	0	0	5,000	5,000
	TOTAL PROFESSIONAL DEVELOPMENT	62,613	50,665	86,250	86,200
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	0	60	500	500
	TOTAL GENERAL SUPPLIES	0	60	500	500
<u>TOTALS: OFFICE OF THE MAYOR</u>		223,881	177,421	253,300	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 18-19 ACTUAL	FY 19-20 ACTUAL	FY 20-21 BUDGET	FY 21-22 BUDGET
EXPENSES					
PERSONNEL:					
01.412.4011	SALARIES - FULL TIME	231,077	233,697	262,000	322,000
01.412.4021	SALARIES - OVER TIME	1,725	2,146	3,200	3,000
01.412.4031	SALARIES - PART TIME	28,092	31,265	42,000	38,000
01.412.4111	I.M.R.F.	25,381	24,690	36,000	36,000
01.412.4121	SOCIAL SECURITY	18,870	19,305	27,000	27,000
01.412.4131	GROUP HEALTH INSURANCE	71,238	64,830	80,000	75,000
01.412.4133	ICMA/IPPFA EMPLOYER CONTRIBUTION	4,274	3,906	5,000	5,000
01.412.4134	SAFETY & WELL EMPLOYEE	946	1,855	2,500	2,500
01.412.4136	SELF-INSURANCE REIMBURSEMENT	18,248	11,692	25,000	25,000
01.412.4141	WORKERS' COMPENSATION	4,914	2,833	7,200	7,600
01.412.4151	UNEMPLOYMENT COMPENSATION	565	2,397	1,000	1,000
	TOTAL PERSONNEL	405,330	398,616	490,900	542,100
REPAIRS AND MAINTENANCE:					
01.412.4241	R&M - OFFICE EQUIP.	6,966	2,951	10,000	8,000
	TOTAL REPAIRS AND MAINTENANCE	6,966	2,951	10,000	8,000
PROFESSIONAL SERVICES:					
01.412.4351	PROFESSIONAL SERVICES	0	0	0	50,000
01.412.4372	HIRING PROCESS	245	144	500	7,500
	TOTAL PROFESSIONAL SERVICES	245	144	500	57,500
COMMUNICATION:					
01.412.4431	PUBLICATIONS	292	205	500	500
01.412.4432	PRINTING & DUPLICATING	2,100	2,949	3,500	3,500
01.412.4433	POSTAGE	7,097	6,192	7,000	7,000
01.412.4441	TELEPHONE	6,889	10,535	9,000	15,000
	TOTAL COMMUNICATION	16,378	19,881	20,000	26,000
PROFESSIONAL DEVELOPMENT:					
01.412.4511	DUES	4,649	4,613	6,000	6,000
01.412.4531	COMMUNITY RELATIONS	157	774	1,000	1,000
01.412.4532	EMPLOYEE RELATIONS	180	60	1,200	1,200
01.412.4534	EVENTS	23,725	27,820	38,000	38,000
01.412.4535	BUSINESS RECRUITMENT/DEVELOP	0	0	500	500
01.412.4541	MEETING EXPENSE	269	370	1,500	1,000
01.412.4551	EDUCATIONAL TRAINING	1,571	1,752	2,500	2,500
	TOTAL PROFESSIONAL DEVELOPMENT	30,551	35,389	50,700	50,200
CONTRACTUAL SERVICES:					
01.412.4651	SWARM INSURANCE	10,286	13,806	18,000	20,000
01.412.4661	OFFICE EQUIPMENT LEASE/RENTAL	2,266	2,829	2,500	2,500
	TOTAL CONTRACTUAL SERVICES	12,552	16,635	20,500	22,500

FY 18-19 ACTUAL	FY 19-20 ACTUAL	FY 20-21 BUDGET	FY 21-22 BUDGET
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GENERAL SUPPLIES:

01.412.4751	OFFICE SUPPLIES	7,432	5,217	10,000	8,000
01.412.4752	COMPUTER SOFTWARE	1,175	687	8,500	9,000
01.412.4753	SOFTWARE SUPPORT	21,564	19,166	27,000	27,000
01.412.4772	OFFICE EQUIPMENT	1,936	1,146	4,000	4,000
01.412.4781	UNIFORMS	61	579	1,000	1,000
01.412.4791	EQUIPMENT & ACCESSORIES	0	0	500	500
	TOTAL GENERAL SUPPLIES	32,168	26,795	51,000	49,500

<u>TOTALS: OFFICE OF THE ADMINISTRATOR</u>	504,190	500,411	643,600	755,800
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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 18-19 ACTUAL	FY 19-20 ACTUAL	FY 20-21 BUDGET	FY 21-22 BUDGET
EXPENSES					
PERSONNEL:					
01.413.4011	SALARIES - FULL TIME	158,648	179,604	209,000	260,000
01.413.4021	SALARIES - OVER TIME	17	0	500	500
01.413.4031	SALARIES - PART TIME	17,149	0	5,000	5,000
01.413.4111	I.M.R.F	19,999	18,739	28,000	28,000
01.413.4121	SOCIAL SECURITY	12,855	13,069	17,500	19,500
01.413.4131	GROUP HEALTH INSURANCE	29,923	35,069	38,000	42,000
01.413.4133	ICMA/IPPFA EMPLOYER CONTRIBUTION	1,901	2,268	2,500	2,500
01.413.4136	SELF-INSURANCE REIMBURSEMENT	496	4,621	13,000	12,000
01.413.4141	WORKERS' COMPENSATION	3,068	1,827	4,400	5,500
01.413.4151	UNEMPLOYMENT COMPENSATION	296	278	1,000	1,000
	TOTAL PERSONNEL	244,352	255,475	318,900	376,000
REPAIRS AND MAINTENANCE:					
01.413.4241	R&M - OFFICE EQUIP.	1,022	619	1,000	1,000
	TOTAL REPAIRS AND MAINTENANCE	1,022	619	1,000	1,000
PROFESSIONAL SERVICES:					
01.413.4331	AUDITOR FEES	15,913	17,693	20,000	21,000
01.413.4371	BANKING FEES	4,312	4,198	7,500	8,500
01.413.4372	HIRING PROCESS	0	0	500	500
	TOTAL PROFESSIONAL SERVICES	20,225	21,891	28,000	30,000
COMMUNICATION:					
01.413.4441	TELEPHONE	1,204	1,312	2,000	2,500
	TOTAL COMMUNICATION	1,204	1,312	2,000	2,500
PROFESSIONAL DEVELOPMENT:					
01.413.4511	DUES	782	988	1,500	1,500
01.413.4541	MEETING EXPENSE	60	0	500	500
01.413.4551	EDUCATIONAL TRAINING	859	891	3,500	3,500
	TOTAL PROFESSIONAL DEVELOPMENT	1,701	1,879	5,500	5,500
CONTRACTUAL SERVICES:					
01.413.4651	SWARM INSURANCE	6,163	6,943	9,000	9,900
01.413.4653	BONDS & APPRAISALS	1,286	86	2,500	24,500
	TOTAL CONTRACTUAL SERVICES	7,449	7,029	11,500	34,400
GENERAL SUPPLIES:					
01.413.4751	OFFICE SUPPLIES	2,080	3,194	4,000	4,000
01.413.4752	COMPUTER SOFTWARE	0	0	2,500	3,000
01.413.4753	SOFTWARE SUPPORT	14,024	19,088	23,000	32,000
01.413.4772	OFFICE EQUIPMENT	2,736	109	3,000	3,000
01.413.4781	UNIFORMS	0	0	500	500
	TOTAL GENERAL SUPPLIES	18,840	22,391	33,000	42,500
<u>TOTALS: FINANCE DEPARTMENT</u>		294,793	310,596	399,900	491,900

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, six 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 18-19 ACTUAL	FY 19-20 ACTUAL	FY 20-21 BUDGET	FY 21-22 BUDGET
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EXPENSES

LAW ENFORCEMENT

PERSONNEL:

01.421.4011	SALARIES - FULL TIME	2,918,765	3,346,037	3,775,000	3,985,000
01.421.4021	SALARIES - OVER TIME	116,511	99,443	120,000	120,000
01.421.4022	HOLIDAY PAY - POLICE	79,149	113,045	140,000	145,000
01.421.4025	SPECIAL EVENT PAY	3,003	4,767	7,500	7,500
01.421.4031	SALARIES - PART TIME	64,198	62,527	75,000	85,000
01.421.4051	SALARIES - CROSSING GUARD	2,430	2,430	2,500	2,500
01.421.4111	I.M.R.F.	40,579	41,389	56,000	56,000
01.421.4121	SOCIAL SECURITY	241,595	269,696	320,000	335,000
01.421.4130	POLICE PENSION EXPENSE	1,043,322	1,111,866	1,207,500	1,487,300
01.421.4131	GROUP HEALTH INSURANCE	530,161	599,218	700,000	760,000
01.421.4133	ICMA/IPPFA EMPLOYER CONTRIBUTION	36,892	43,611	55,000	55,000
01.421.4134	SAFETY & WELL EMPLOYEE	298	2,585	2,500	2,500
01.421.4136	SELF-INSURANCE REIMBURSEMENT	160,560	131,375	150,000	160,000
01.421.4141	WORKERS' COMPENSATION	61,603	33,237	71,500	75,000
01.421.4151	UNEMPLOYMENT COMPENSATION	4,970	4,784	15,000	15,000
	TOTAL PERSONNEL	5,304,036	5,866,010	6,697,500	7,290,800

REPAIRS AND MAINTENANCE:

01.421.4241	R&M - EQUIPMENT	7,993	4,696	7,000	7,000
01.421.4242	R&M - OFFICE EQUIPMENT	4,694	9,558	10,000	12,000
01.421.4243	R&M - VEHICLES	33,738	33,885	35,000	40,000
01.421.4251	R&M - UNIFORMS	3,159	2,973	5,000	5,000
	TOTAL REPAIRS AND MAINTENANCE	49,584	51,112	57,000	64,000

PROFESSIONAL SERVICES:

01.421.4321	ATTORNEY FEES	110,946	71,157	100,000	100,000
01.421.4371	ADMINISTRATIVE FEES	5,613	703	36,000	36,000
01.421.4372	HIRING PROCESS	0	333	500	500
	TOTAL PROFESSIONAL SERVICES	116,559	72,193	136,500	136,500

		FY 18-19 ACTUAL	FY 19-20 ACTUAL	FY 20-21 BUDGET	FY 21-22 BUDGET
COMMUNICATION:					
01.421.4411	POLICE COMM. CENTER	342,616	382,217	425,000	450,000
01.421.4433	POSTAGE	686	851	1,000	1,000
01.421.4441	TELEPHONE	12,101	12,567	13,000	14,000
	TOTAL COMMUNICATION	355,403	395,635	439,000	465,000
PROFESSIONAL DEVELOPMENT:					
01.421.4511	DUES	3,280	9,768	12,500	12,500
01.421.4512	SUBSCRIPTIONS	174	278	500	500
01.421.4531	COMMUNITY RELATIONS	3,453	6,254	6,000	6,000
01.421.4532	EMPLOYEE RELATIONS	129	244	500	500
01.421.4533	DARE PROGRAM	3,980	4,038	4,000	4,000
01.421.4541	MEETING EXPENSE	450	365	2,500	2,500
01.421.4551	EDUCATIONAL TRAINING	17,349	17,494	50,000	50,000
01.421.4553	FALL FESTIVAL/CADET SUPPORT	6,700	6,403	11,500	11,500
01.421.4554	MAJOR CRASH INVESTIGATIVE TM	0	0	500	500
01.421.4555	REIMBURSABLE EXPENSES	2,650	0	5,000	5,000
	TOTAL PROFESSIONAL DEVELOPMENT	38,165	44,844	93,000	93,000
CONTRACTUAL SERVICES:					
01.421.4651	SWARM INSURANCE	103,468	119,239	156,000	156,000
01.421.4654	ANIMAL CONTROL	570	700	2,500	1,500
	TOTAL CONTRACTUAL SERVICES	104,038	119,939	158,500	157,500
GENERAL SUPPLIES:					
01.421.4721	FIREARMS SUPPLIES	15,304	13,387	12,500	12,500
01.421.4731	GASOLINE/OIL	79,377	84,687	110,000	125,000
01.421.4751	OFFICE SUPPLIES	5,040	3,793	5,500	5,500
01.421.4752	COMPUTER SOFTWARE	1,157	923	16,500	17,000
01.421.4753	SOFTWARE SUPPORT	34,272	36,251	65,000	73,000
01.421.4761	OPERATING SUPPLIES	4,830	5,247	6,500	6,500
01.421.4771	OFFICE FURNITURE	7,428	7,950	8,000	8,000
01.421.4772	OFFICE EQUIPMENT	8,471	9,909	7,000	7,000
01.421.4781	UNIFORMS	17,116	19,189	22,500	22,500
01.421.4791	EQUIPMENT & ACCESSORIES	26,042	29,090	30,000	45,000
01.421.4795	FORFEITURE FUND EXPENSE	7,621	750	15,000	15,000
01.421.4796	DUI FUND EXPENSE	7,984	21,589	15,000	15,000
	TOTAL GENERAL SUPPLIES	214,642	232,765	313,500	352,000
<u>TOTALS: LAW ENFORCEMENT</u>		6,182,427	6,782,498	7,895,000	8,558,800
POLICE/FIRE COMMISSION					
01.422.4041	SALARIES-APPOINTED OFFICIALS	870	390	1,500	1,500
01.422.4121	SOCIAL SECURITY	67	30	100	100
01.422.4134	SAFETY & WELL EMPLOYEE	5,961	5,465	3,000	3,000
01.422.4135	ELIGIBILITY/PROMOTION	3,003	195	10,000	10,000
01.422.4321	ATTORNEY FEES	0	0	1,000	1,000
01.422.4511	DUES	375	375	400	400
01.422.4551	EDUCATIONAL TRAINING	637	0	500	500
01.422.4751	OFFICE SUPPLIES	0	0	500	500
	<u>TOTALS: POLICE/FIRE COMMISSION</u>	10,913	6,455	17,000	17,000
<u>TOTALS: POLICE DEPARTMENT</u>		6,193,340	6,788,953	7,912,000	8,575,800

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 18-19 ACTUAL	FY 20-21 ACTUAL	FY 20-21 BUDGET	FY 21-22 BUDGET
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EXPENSES

CIVIL DEFENSE:

01.428.4241	R&M - EQUIPMENT	6,557	7,268	8,000	8,000
01.428.4361	CONTRACTUAL SERVICES	0	23,674	0	0
	TOTAL CIVIL DEFENSE	6,557	30,942	8,000	8,000
<u>TOTALS: CIVIL DEFENSE</u>		6,557	30,942	8,000	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 18-19 ACTUAL	FY 19-20 ACTUAL	FY 20-21 BUDGET	FY 21-22 BUDGET
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EXPENSES

STREETS

PERSONNEL:

01.441.4011	SALARIES - FULL TIME	923,574	955,819	1,020,000	1,070,000
01.441.4021	SALARIES - OVER TIME	160,444	140,327	175,000	175,000
01.441.4031	SALARIES - PART TIME	40,899	26,089	55,000	55,000
01.441.4111	I.M.R.F.	123,701	114,571	160,000	160,000
01.441.4121	SOCIAL SECURITY	84,842	83,117	100,000	100,000
01.441.4131	GROUP HEALTH INSURANCE	235,912	236,072	260,000	270,000
01.441.4133	ICMA/IPPPA EMPLOYER CONTRIBUTION	16,104	16,821	20,000	20,000
01.441.4134	SAFETY & WELL EMPLOYEE	252	(39)	500	500
01.441.4136	SELF-INSURANCE REIMBURSEMENT	34,290	53,250	65,000	65,000
01.441.4141	WORKERS' COMPENSATION	19,973	11,329	24,200	25,000
01.441.4151	UNEMPLOYMENT COMPENSATION	1,778	1,502	5,000	5,000
	TOTAL PERSONNEL	1,641,769	1,638,858	1,884,700	1,945,500

REPAIRS AND MAINTENANCE:

01.441.4211	R&M - BLDG/SITE IMPROVEMENT	99,951	81,289	92,000	98,000
01.441.4215	R&M - LAWN MOWING	218,327	180,314	210,000	210,000
01.441.4216	R&M - PUBLIC GRDS	118,204	129,738	135,000	135,000
01.441.4218	R&M - PRAIRIE PARK	5,803	10,851	10,000	15,000
01.441.4220	R&M - SIDEWALKS	18,179	38,182	35,000	35,000
01.441.4222	R&M - ROAD SALT	136,256	269,651	280,000	280,000
01.441.4230	R&M - PATCHING MIX	11,679	8,886	8,000	8,000
01.441.4231	R&M - CURBS	10,633	2,718	12,000	15,000
01.441.4232	R&M - STORM SYSTEM	69,345	74,042	90,000	90,000
01.441.4233	R&M - STREETS/SIGNS	52,387	39,743	65,000	65,000
01.441.4234	R&M - TRAFFIC LIGHTS	26,865	25,214	32,000	32,000
01.441.4235	R&M - TREES & WEEDS	34,348	32,752	35,000	35,000
01.441.4236	R&M - STREET LIGHTS	79,150	107,904	90,000	90,000
01.441.4237	R&M - EMERGENCY RESPONSE SERVICES	0	0	2,500	2,500
01.441.4238	R&M - STREET SWEEP	47,085	41,576	40,000	45,000
01.441.4241	R&M - EQUIPMENT	3,061	6,509	7,000	7,000
01.441.4243	R&M - VEHICLES	112,180	78,552	100,000	100,000
01.441.4251	R&M - UNIFORMS	8,605	10,808	11,000	11,000
	TOTAL REPAIRS AND MAINTENANCE	1,052,058	1,138,729	1,254,500	1,273,500

		FY 18-19 ACTUAL	FY 19-20 ACTUAL	FY 20-21 BUDGET	FY 21-22 BUDGET
PROFESSIONAL SERVICES:					
01.441.4321	ATTORNEY FEES	42,331	0	10,000	10,000
01.441.4324	NPDES FEE	1,000	1,000	1,500	1,500
01.441.4351	PROFESSIONAL SERVICES	7,902	8,268	6,000	10,000
01.441.4352	BRIDGE INSPECTIONS	2,065	4,593	6,000	7,500
01.441.4372	HIRING PROCESS	0	0	500	500
01.441.4381	WATER STUDY/ADMIN SERVICES	0	0	10,000	10,000
	TOTAL PROFESSIONAL SERVICES	53,298	13,861	34,000	39,500
COMMUNICATIONS					
01.441.4431	PUBLISHING	1,104	482	1,000	1,000
01.441.4441	TELEPHONE	5,574	6,031	6,000	6,000
	TOTAL COMMUNICATIONS	6,678	6,513	7,000	7,000
PROFESSIONAL DEVELOPMENT:					
01.441.4511	DUES	1,165	834	1,500	3,000
01.441.4541	MEETING EXPENSE	257	318	1,500	1,500
01.441.4551	EDUCATIONAL TRAINING	5,111	5,025	10,000	10,000
	TOTAL PROFESSIONAL DEVELOPMENT	6,533	6,177	13,000	14,500
CONTRACTUAL SERVICES:					
01.441.4611	ELECTRICITY	20,286	22,213	22,000	23,000
01.441.4612	HEAT	8,162	6,880	8,000	8,000
01.441.4632	STREET LIGHTING	115,001	122,719	115,000	123,000
01.441.4651	SWARM INSURANCE	37,008	37,482	56,400	56,400
01.441.4661	EQUIPMENT LEASE/RENTAL	7,680	10,286	13,000	13,000
01.441.4672	PEST CONTROL	97,294	104,242	120,000	120,000
	TOTAL CONTRACTUAL SERVICES	285,431	303,822	334,400	343,400
GENERAL SUPPLIES:					
01.441.4731	GASOLINE/OIL	73,613	66,752	65,000	75,000
01.441.4741	JANITORIAL SUPPLIES	15,518	20,061	20,000	25,000
01.441.4751	OFFICE SUPPLIES	562	391	1,000	1,000
01.441.4752	COMPUTER SOFTWARE	1,608	946	13,000	13,500
01.441.4753	SOFTWARE SUPPORT	7,456	6,672	9,000	16,000
01.441.4761	OPERATING SUPPLIES	18,431	16,524	25,000	25,000
01.441.4762	SAFETY SUPPLIES	5,577	6,364	6,000	6,000
01.441.4772	OFFICE EQUIPMENT	1,063	601	2,000	2,000
01.441.4791	EQUIPMENT & ACCESSORIES	859	1,555	10,000	10,000
	TOTAL GENERAL SUPPLIES	124,687	119,866	151,000	173,500
<u>TOTALS: PUBLIC WORKS DEPARTMENT</u>		3,170,454	3,227,826	3,678,600	3,796,900

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 18-19 ACTUAL	FY 19-20 ACTUAL	FY 20-21 BUDGET	FY 21-22 BUDGET
01.442.4011	SALARIES - FULL TIME	262,862	283,402	375,000	465,000
01.442.4021	SALARIES - OVER TIME	4,637	3,732	5,500	4,000
01.442.4031	SALARIES - PART TIME	68,229	70,658	85,000	90,000
01.442.4111	I.M.R.F.	33,428	32,860	48,000	50,000
01.442.4121	SOCIAL SECURITY	25,135	26,546	35,000	35,000
01.442.4131	GROUP HEALTH INSURANCE	65,697	77,034	100,000	120,000
01.442.4133	ICMA/IPPPFA EMPLOYER CONTRIBUTION	4,786	4,907	8,000	9,000
01.442.4134	SAFETY & WELL EMPLOYEE	0	0	200	200
01.442.4136	SELF-INSURANCE REIMBURSEMENT	17,346	19,719	25,000	32,000
01.442.4141	WORKERS' COMPENSATION	5,359	3,840	7,700	9,800
01.442.4151	UNEMPLOYMENT COMPENSATION	517	585	2,500	2,500
	TOTAL PERSONNEL	487,996	523,283	691,900	817,500

REPAIRS AND MAINTENANCE:

01.442.4235	R&M - WEEDS	23,883	11,954	40,000	25,000
01.442.4241	R&M - EQUIPMENT	1,323	619	2,000	2,000
01.442.4243	R&M - VEHICLES	132	559	3,000	4,000
	TOTAL REPAIRS AND MAINTENANCE	25,338	13,132	45,000	31,000

PROFESSIONAL SERVICES:

01.442.4321	ATTORNEY FEES	1,950	13,841	8,000	30,000
01.442.4343	INSPECTION FEES	34,976	42,401	40,000	40,000
01.442.4359	EMERGENCY CONTRACT SERVICE	0	975	5,000	5,000
01.442.4372	HIRING PROCESS	0	73	500	500
01.442.4391	CONSULTANT PLAN REVIEW FEE	49,994	51,055	55,000	55,000
	TOTAL PROFESSIONAL SERVICES	86,920	108,345	108,500	130,500

COMMUNICATION:

01.442.4431	PUBLISHING	0	967	800	800
01.442.4433	POSTAGE	0	0	0	1,000
01.442.4441	TELEPHONE	2,235	2,430	3,300	3,500
	TOTAL COMMUNICATION	2,235	3,397	4,100	5,300

PROFESSIONAL DEVELOPMENT:

01.442.4511	DUES	715	670	900	900
01.442.4512	SUBSCRIPTIONS	0	0	500	500
01.442.4541	MEETING EXPENSE	403	230	800	800
01.442.4551	EDUCATIONAL TRAINING	4,513	2,656	10,000	7,500
	TOTAL PROFESSIONAL DEVELOPMENT	5,631	3,556	12,200	9,700

CONTRACTUAL SERVICES:

01.442.4651	SWARM INSURANCE	10,767	14,597	15,600	19,000
	TOTAL CONTRACTUAL SERVICES	10,767	14,597	15,600	19,000

FY 18-19 ACTUAL	FY 19-20 ACTUAL	FY 20-21 BUDGET	FY 21-22 BUDGET
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GENERAL SUPPLIES:

01.442.4731	GASOLINE/OIL	5,134	4,744	6,500	7,000
01.442.4751	OFFICE SUPPLIES	2,849	1,503	2,500	3,000
01.442.4752	COMPUTER SOFTWARE	6,085	0	7,000	7,500
01.442.4753	SOFTWARE SUPPORT	0	14,339	50,000	42,000
01.442.4761	OPERATING SUPPLIES	653	1,045	1,500	1,500
01.442.4771	OFFICE FURNITURE	0	0	2,000	7,500
01.442.4772	OFFICE EQUIPMENT	2,534	0	3,000	3,000
01.442.4781	UNIFORMS	969	1,622	1,800	1,800
01.442.4791	EQUIPMENT & ACCESSORIES	0	0	1,000	1,000
	TOTAL GENERAL SUPPLIES	18,224	23,253	75,300	74,300

OTHER:

01.442.4950	BAD DEBT EXP-LOT MOWING	167,914	7,616	0	10,000
	TOTAL OTHER	167,914	7,616	0	10,000

TOTALS: BUILDING DEPARTMENT

805,025	697,179	952,600	1,097,300
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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 18-19 ACTUAL	FY 19-20 ACTUAL	FY 20-21 BUDGET	FY 21-22 BUDGET
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EXPENSES

CONTRACTUAL SERVICES:

01.447.4621	GARBAGE DISPOSAL	1,085,377	1,123,604	1,209,000	1,260,000
01.447.4622	YARD WASTE DISPOSAL	34,880	33,870	37,500	37,500
01.447.4625	RECYCLING FEE	292,082	302,527	336,000	351,000
	TOTAL CONTRACTUAL SERVICES	1,412,339	1,460,001	1,582,500	1,648,500

TOTALS: GARBAGE DISPOSAL

1,412,339	1,460,001	1,582,500	1,648,500
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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 18-19 ACTUAL	FY 19-20 ACTUAL	FY 20-21 BUDGET	FY 21-22 BUDGET
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EXPENSES

PERSONNEL:

01.461.4011	SALARIES - FULL TIME	167,892	193,097	280,000	325,000
01.461.4021	SALARIES - OVER TIME	3,042	1,993	3,500	5,000
01.461.4031	SALARIES - PART TIME	10,043	0	15,000	12,000
01.461.4041	SALARIES-APPOINTED OFFICIAL	6,140	2,910	5,500	5,500
01.461.4111	I.M.R.F.	19,393	20,311	35,000	35,000
01.461.4121	SOCIAL SECURITY	13,768	14,451	24,000	24,000
01.461.4131	GROUP HEALTH INSURANCE	34,878	41,736	76,000	70,000
01.461.4133	ICMA/IPPFA EMPLOYER CONTRIBUTION	2,342	2,500	4,500	5,000
01.461.4136	SELF-INSURANCE REIMBURSEMENT	9,076	11,433	20,000	20,000
01.461.4141	WORKERS' COMPENSATION	3,053	2,464	5,000	6,700
01.461.4151	UNEMPLOYMENT COMPENSATION	295	375	1,000	1,000
	TOTAL PERSONNEL	269,922	291,270	469,500	509,200

REPAIRS AND MAINTENANCE:

01.461.4241	R&M - OFFICE EQUIP.	3,387	2,932	2,500	3,200
01.461.4243	R&M - VEHICLES	943	1,768	1,500	1,500
	TOTAL REPAIRS AND MAINTENANCE	4,330	4,700	4,000	4,700

PROFESSIONAL SERVICES:

01.461.4321	ATTORNEY FEES	1,658	2,535	5,000	5,000
01.461.4341	CONSULTANT FEES	94,979	16,992	40,000	40,000
01.461.4351	ENGINEER FEES	79,189	70,769	65,000	65,000
01.461.4361	CONTRACTUAL FEES	0	0	5,000	5,000
01.461.4362	ECONOMIC DEVELOPMENT	2,400	4,841	7,500	7,500
01.461.4372	HIRING PROCESS	0	690	500	7,500
	TOTAL PROFESSIONAL SERVICES	178,226	95,827	123,000	130,000

COMMUNICATION:

01.461.4431	PUBLISHING	2,349	1,146	3,000	3,000
01.461.4432	PRINTING & DUPLICATING	0	0	500	500
01.461.4433	POSTAGE	0	18	200	200
01.461.4441	TELEPHONE	1,471	1,581	2,000	2,700
	TOTAL COMMUNICATION	3,820	2,745	5,700	6,400

		FY 18-19 ACTUAL	FY 19-20 ACTUAL	FY 20-21 BUDGET	FY 21-22 BUDGET
PROFESSIONAL DEVELOPMENT:					
01.461.4511	DUES	1,684	1,874	2,500	2,500
01.461.4512	SUBSCRIPTIONS	0	0	500	500
01.461.4531	COMMUNITY RELATIONS	0	0	2,000	1,000
01.461.4541	MEETING EXPENSE	756	20	1,000	1,000
01.461.4551	EDUCATIONAL TRAINING	7,979	2,487	7,000	5,000
01.461.4561	PLAN COMMISSION EXPENSE	887	2,054	3,000	3,000
	TOTAL PROFESSIONAL DEVELOPMENT	11,306	6,435	16,000	13,000
CONTRACTUAL SERVICES:					
01.461.4651	SWARM INSURANCE	6,133	9,364	11,400	12,500
	TOTAL CONTRACTUAL SERVICES	6,133	9,364	11,400	12,500
GENERAL SUPPLIES:					
01.461.4731	GASOLINE/OIL	767	515	800	1,200
01.461.4751	OFFICE SUPPLIES	129	150	1,200	1,000
01.461.4752	COMPUTER SOFTWARE	446	892	10,000	10,500
01.461.4753	SOFTWARE SUPPORT	6,437	7,448	7,000	15,000
01.461.4754	GIS SUPPLIES	0	372	1,000	1,000
01.461.4771	OFFICE FURNITURE	0	0	2,000	5,000
01.461.4772	OFFICE EQUIPMENT	0	404	2,000	2,000
01.461.4781	UNIFORMS	0	184	400	800
01.461.4791	EQUIPMENT & ACCESSORIES	59	0	500	500
	TOTAL GENERAL SUPPLIES	7,838	9,965	24,900	37,000
<u>TOTALS: DEVELOPMENT SERVICES</u>		481,575	420,306	654,500	712,800

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 18-19 ACTUAL	FY 19-20 ACTUAL	FY 20-21 BUDGET	FY 21-22 BUDGET
REVENUES	585,057	586,724	470,800	607,000
EXPENSES	3,177,966	3,309,539	6,014,700	7,444,500
CHANGE IN FUND BALANCE BEFORE TRANSFERS	(2,592,909)	(2,722,815)	(5,543,900)	(6,837,500)
TRANSFERS IN				
31.390.3911 TRANSFER FROM GENERAL FUND	4,603,253	5,844,269	0	0
TOTAL TRANSFERS IN	4,603,253	5,844,269	0	0
NET CHANGE IN FUND BALANCE	2,010,344	3,121,454	(5,543,900)	(6,837,500)

GENERAL CAPITAL DEVELOPMENT FUND - REVENUES

REVENUES

INTERGOVERNMENTAL REVENUES:

31.340.3425	GRANTS	0	0	0	400,000
	TOTAL INTERGOVERNMENTAL REV	0	0	0	400,000

CHARGES FOR SERVICES:

31.360.3653	DEVELOPMENT CONTRIBUTION FEE	118,861	105,213	110,000	110,000
31.360.3654	RECREATIONAL FEE	8	8	0	0
31.360.3658	TRANSPORTATION FEE	48,596	33,658	45,000	45,000
	TOTAL CHARGES FOR SERVICES	167,465	138,879	155,000	155,000

INTEREST INCOME:

31.370.3732	INTEREST INCOME	210,295	271,399	75,000	40,000
	TOTAL INTEREST INCOME	210,295	271,399	75,000	40,000

MISCELLANEOUS:

31.380.3817	REIMBURSEMENTS	170,362	10,010	205,000	5,000
31.380.3819	PROPERTY RENT	26,145	25,735	28,800	0
31.380.3897	SALE OF CAPITAL ASSETS	10,790	27,078	2,000	2,000
31.380.3898	MISCELLANEOUS	0	113,623	5,000	5,000
	TOTAL MISCELLANEOUS	207,297	176,446	240,800	12,000

TOTALS: CAPITAL DEVELOPMENT FUND

585,057	586,724	470,800	607,000
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GENERAL CAPITAL DEVELOPMENT FUND - EXPENSES

EXPENSES

STREETS - REPAIRS & MAINTENANCE:

31.477.4233 R&M - STREETS

<i>Street Resurfacing Program</i>	1,689,297	2,216,355	3,000,000	4,000,000
<i>Steger A1 Coating</i>	0	0	0	50,000
<i>84th Avenue Improvements</i>	0	0	50,000	0
<i>Crack Sealing</i>	0	0	50,000	50,000
TOTAL R&M - STREETS	1,689,297	2,216,355	3,100,000	4,100,000

CONTRACTUAL SERVICES:

31.477.4361 CONTRACTUAL SERVICES

3,094	108,759	35,000	35,000
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BUILDING:

31.477.5121 BUILDING

<i>Storage Building</i>	0	0	25,000	50,000
TOTAL BUILDING	0	0	25,000	50,000

BUILDING-MAINTENANCE:

31.477.5122 BUILDING-MAINTENANCE

<i>Prairie Park Playground Replacement</i>	0	0	50,000	0
<i>Resurface Trolley Barn Lot</i>	0	0	0	60,000
<i>PD Building Improvements</i>	18,768	0	0	5,000
<i>Grainery Inspection</i>	0	9,270	0	0
<i>Paint Museum</i>	9,270	0	0	0
<i>Re-roof Chamber Building</i>	0	13,130	0	0
<i>Salt Dome Roof</i>	54,600	0	0	0
<i>PW Stone Bins</i>	43,180	0	10,000	0
<i>Miscellaneous</i>	0	2,175	0	0
TOTAL BUILDING-MAINTENANCE	125,818	24,575	60,000	65,000

EQUIPMENT:

31.421.5131 EQUIPMENT-POLICE

<i>Vehicles/Equip</i>	101,746	130,295	186,000	192,500
<i>Mobile and Portable Radios</i>	0	0	10,200	0
<i>Body Cameras</i>	0	0	60,000	60,000
<i>Speed Trailer/Speed Signs</i>	4,180	0	0	0
<i>Livescan Machine</i>	14,187	0	0	0
<i>Mobile License Plate Readers</i>	0	0	0	50,000
<i>Stationary License Plate Readers</i>	0	0	100,000	36,000
TOTAL EQUIPMENT-POLICE	120,113	130,295	356,200	338,500

31.441.5131 EQUIPMENT-PUBLIC WORKS

<i>Pickup Truck replacement</i>	53,303	28,330	100,000	50,000
<i>One-Ton Dump Truck replacement</i>	0	0	0	80,000
<i>Dump Truck replacement</i>	155,414	302,873	170,000	180,000
<i>PW Administration Vehicle</i>	0	0	0	42,000
<i>Compact Utility Loader</i>	0	0	0	35,000
<i>Leaf Vac</i>	0	44,624	0	55,000
<i>Leaf Box</i>	7,800	8,931	0	0
<i>Skidsteer Trailer</i>	0	0	0	18,000
<i>Wheel Loader</i>	0	0	175,000	0
<i>Wood Chipper</i>	80,273	0	0	0
<i>Message Board Trailer</i>	0	7,645	0	0
<i>Salt Additive Tank and Pump</i>	0	0	20,000	0

		FY 18-19 ACTUAL	FY 19-20 ACTUAL	FY 20-21 BUDGET	FY 21-22 BUDGET
	<i>Impact Attenuator Trailer</i>	0	0	30,000	30,000
	<i>Anti-Ice Tank and Applicator</i>	0	0	20,000	20,000
	TOTAL EQUIPMENT-PUBLIC WORKS	296,790	392,403	515,000	510,000
31.442.5131	EQUIPMENT-BLDG & CODE ENFORCEMENT				
	<i>Vehicle</i>	0	0	0	40,000
	TOTAL EQUIP-BLDG & CODE	0	0	0	40,000
31.461.5131	EQUIPMENT-DEVELOPMENT SERVICES				
	<i>Vehicle</i>	0	35,874	45,000	0
	TOTAL EQUIP-DEVELOPMENT SERVICES	0	35,874	45,000	0
OFFICE EQUIPMENT:					
31.421.5152	OFFICE EQUIPMENT-POLICE				
	<i>Copier</i>	9,495	0	0	6,000
	<i>Servers/Equipment/IT</i>	0	50,869	59,000	28,000
	TOTAL OFFICE EQUIPMENT-POLICE	9,495	50,869	59,000	34,000
31.442.5152	OFFICE EQUIPMENT-BLDG & CODE				
	<i>Second Floor Remodel</i>	0	0	0	40,000
	TOTAL OFFICE EQUIP-BLDG & CODE	0	0	0	40,000
31.461.5152	OFFICE EQUIPMENT-DEVELOPMENT SVCS				
	<i>Reconfigure Inspector Workspace</i>	0	0	35,000	0
	TOTAL OFFICE EQUIP-DEVELOPMENT SVCS	0	0	35,000	0
31.477.5152	OFFICE EQUIPMENT-GENERAL				
	<i>Copiers</i>	0	4,998	0	5,000
	<i>Information Technology Updates</i>	0	84,765	13,500	25,000
	TOTAL OFFICE EQUIPMENT-GENERAL	0	89,763	13,500	30,000
STREET LIGHTS:					
31.477.5171	STREET LIGHTS	0	0	25,000	50,000
NEW STREETS:					
31.477.5172	STREETS - NEW				
	<i>Pfeiffer Road Extension</i>	0	0	150,000	0
	<i>Other</i>	96,393	0	25,000	25,000
	TOTAL STREETS - NEW	96,393	0	175,000	25,000
SIDEWALKS:					
31.477.5174	SIDEWALKS	16,749	0	55,000	50,000
STORMWATER MANAGEMENT:					
31.477.5176	STORMWATER MANAGEMENT	0	12,580	25,000	25,000
PARKWAY TREES:					
31.477.5181	PARKWAY TREES	111,429	54,650	35,000	67,000
OPEN SPACE IMPROVEMENTS:					
31.477.5261	OPEN SPACE IMPROVEMENTS				
	<i>Jackson Creek</i>	3,925	0	5,000	5,000
	<i>Miscellaneous</i>	0	0	10,000	10,000
	TOTAL OPEN SPACE IMPROVEMENTS	3,925	0	15,000	15,000

BIKE PATHS:

31.477.5262 BIKE PATHS

	FY 18-19 ACTUAL	FY 19-20 ACTUAL	FY 20-21 BUDGET	FY 21-22 BUDGET
<i>Sauk Trail Bike Path</i>	0	0	650,000	650,000
<i>Pfeiffer Road Trail</i>	247,273	0	0	0
<i>Resurface Bike Paths</i>	0	0	50,000	50,000
<i>Future Bike Paths</i>	0	0	25,000	25,000
<i>Miscellaneous</i>	0	4,052	0	0
TOTAL BIKE PATHS	247,273	4,052	725,000	725,000

LOW INT LOANS/INCENTIVES:

31.477.5265 LOW INT LOANS/INCENTIVES

<i>Phillips Chev Tax</i>	80,000	120,000	160,000	180,000
<i>Currie Motors Tax</i>	175,269	0	0	0
<i>Miscellaneous</i>	35,337	2,201	100,000	500,000
TOTAL LOW INT LOANS/INCENTIVES	290,606	122,201	260,000	680,000

RETAIL/INDUSTRIAL GRANTS:

31.477.5266 RETAIL/INDUSTRIAL GRANTS

<i>Miscellaneous</i>	0	0	20,000	20,000
<i>T3IP</i>	55,600	15,000	50,000	50,000
TOTAL RETAIL/INDUSTRIAL GRANTS	55,600	15,000	70,000	70,000

COMMUNITY ENHANCEMENTS:

31.477.5268 COMMUNITY ENHANCEMENTS

<i>Downtown Parking Enhancement</i>	0	0	150,000	100,000
<i>Downtown Traffic Safety</i>	0	0	50,000	70,000
<i>Downtown Stamped Asphalt</i>	0	0	25,000	25,000
<i>Breidert Green Firepit Logs</i>	0	0	5,000	0
<i>Route 30 and 45 Fountain Pumps</i>	0	0	6,000	0
<i>Miscellaneous</i>	111,384	52,163	150,000	300,000
TOTAL COMMUNITY ENHANCEMENTS	111,384	52,163	386,000	495,000

TOTALS: CAPITAL DEVELOPMENT

3,177,966	3,309,539	6,014,700	7,444,500
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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 38.7 cents per gallon, and the tax on diesel fuel increased from 21.5 cents to 46.2 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 18-19 ACTUAL	FY 19-20 ACTUAL	FY 20-21 BUDGET	FY 21-22 BUDGET
REVENUES	524,020	945,288	951,400	1,828,135
EXPENSES	153,428	486,213	1,510,100	2,558,530
NET CHANGE IN FUND BALANCE	370,592	459,075	(558,700)	(730,395)

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

23.340.3423	MOTOR FUEL TAX	482,802	443,515	430,000	400,000
23.340.3424	TRANSPORTATION RENEWAL FUND	0	220,478	275,000	275,000
23.340.3425	REIMBURSEMENTS/GRANTS	17,713	254,566	243,900	760,000
	TOTAL INTERGOVERNMENTAL REVENUES	500,515	918,559	948,900	1,435,000

INTEREST INCOME:

23.370.3732	INTEREST INCOME	23,505	26,729	2,500	2,500
	TOTAL INTEREST INCOME	23,505	26,729	2,500	2,500

MISCELLANEOUS:

23.380.3895	MISCELLANEOUS	0	0	0	390,635
	TOTAL MISCELLANEOUS INCOME	0	0	0	390,635

TOTALS: MOTOR FUEL TAX FUND

524,020	945,288	951,400	1,828,135
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MOTOR FUEL TAX FUND - EXPENSES**EXPENSES****ENGINEERING FEES:**

23.486.4351 ENGINEERING FEES

St. Francis Road, Path and Bridge:

Phase III Engineering 84,581 318,207 279,900 0

St. Francis Resurfacing:

Design Engineering 0 0 50,000 0

Construction Engineering 0 0 25,000 0

Pfeiffer Road Extension N of Rt 30

Phase I Engineering 0 0 0 158,530

TOTAL ENGINEERING FEES**84,581 318,207 354,900 158,530****CAPITAL IMPROVEMENTS:**

23.486.5172 CAPITAL IMPROVEMENTS

St. Francis Road 67,734 166,085 768,100 0

St. Francis Path 1,113 1,921 45,900 0

St. Francis Bridge 0 0 216,200 0

Pfeiffer Road Extension N of Rt 30 0 0 0 2,400,000

St. Francis Resurfacing 0 0 125,000 0

TOTAL CAPITAL IMPROVEMENTS**68,847 168,006 1,155,200 2,400,000****TOTALS: MOTOR FUEL TAX FUND**

153,428	486,213	1,510,100	2,558,530
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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. Additionally, revenues are 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 18-19 ACTUAL	FY 19-20 ACTUAL	FY 20-21 BUDGET	FY 21-22 BUDGET
REVENUES	11,348,583	11,638,175	11,691,200	12,269,500
EXPENSES				
DEPT 491 SEWER OPERATIONS	2,662,431	2,066,459	3,139,700	3,057,500
DEPT 492 WATER OPERATIONS	2,892,233	2,839,818	3,716,100	4,004,000
TOTAL EXPENSES	5,554,664	4,906,277	6,855,800	7,061,500
CHANGE IN NET POSITION BEFORE TRANSFERS	5,793,919	6,731,898	4,835,400	5,208,000
TRANSFER OUT				
62.493.5468 TRANSFER TO S&W CAPITAL FUND	5,300,000	6,000,000	0	0
TOTAL TRANSFERS OUT	5,300,000	6,000,000	0	0
CHANGE IN NET POSITION	493,919	731,898	4,835,400	5,208,000

SEWER AND WATER OPERATIONS FUND - REVENUES

REVENUES

CHARGES FOR SERVICES:

62.360.3661	SEWER RECEIPTS	7,366,119	7,888,822	8,013,800	8,500,000
62.360.3662	WATER RECEIPTS	3,784,034	3,534,619	3,567,900	3,700,000
62.360.3669	WATER METERS	55,924	46,194	45,000	45,000
	TOTAL CHARGES FOR SERVICES	11,206,077	11,469,635	11,626,700	12,245,000

INTEREST INCOME:

62.370.3732	INTEREST INCOME	120,107	138,664	50,000	10,000
	TOTAL INTEREST INCOME	120,107	138,664	50,000	10,000

MISCELLANEOUS:

62.380.3831	SALE OF EQUIPMENT	(3,643)	0	0	0
62.380.3897	CONVENIENCE FEE	8,188	7,499	7,000	7,000
62.380.3899	MISCELLANEOUS	17,854	22,377	7,500	7,500
	TOTAL MISCELLANEOUS	22,399	29,876	14,500	14,500

TOTALS: S&W OPERATIONS FUND

11,348,583	11,638,175	11,691,200	12,269,500
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SEWER AND WATER OPERATIONS FUND - **EXPENSES****EXPENSES - SEWER****PERSONNEL:**

		FY 18-19 ACTUAL	FY 19-20 ACTUAL	FY 20-21 BUDGET	FY 21-22 BUDGET
62.491.4011	SALARIES - FULL TIME	580,084	600,665	680,000	675,000
62.491.4021	SALARIES - OVER TIME	22,987	39,168	45,000	45,000
62.491.4031	SALARIES - PART TIME	26,081	21,190	25,000	30,000
62.491.4111	I. M. R. F.	70,159	67,608	98,000	98,000
62.491.4121	SOCIAL SECURITY	47,188	48,456	65,000	65,000
62.491.4131	GROUP HEALTH INSURANCE	110,307	88,563	170,000	170,000
62.491.4133	ICMA/IPPFA EMPLOYER CONTRIBUTION	5,905	5,613	10,000	10,000
62.491.4134	SAFETY & WELL EMPLOYEE	136	(58)	500	500
62.491.4136	SELF-INSURANCE REIMBURSEMENT	21,341	28,100	40,000	40,000
62.491.4141	WORKERS' COMPENSATION	10,795	6,688	15,400	15,400
62.491.4151	UNEMPLOYMENT COMPENSATION	1,015	1,019	6,500	6,500
	TOTAL PERSONNEL	895,998	907,012	1,155,400	1,155,400

REPAIRS AND MAINTENANCE:

62.491.4211	R&M - SITE IMPROVEMENT	29,911	36,100	35,000	40,000
62.491.4228	R&M - LINES/LIFT STATION	41,853	94,005	200,000	200,000
62.491.4229	R&M - TREATMENT PLANT	205,465	184,825	200,000	200,000
62.491.4241	R&M - OFFICE EQUIPMENT	2,294	1,547	3,000	3,000
62.491.4243	R&M - VEHICLES	11,543	22,760	25,000	25,000
62.491.4251	R&M - UNIFORMS	1,530	1,173	5,000	5,000
	TOTAL REPAIRS AND MAINTENANCE	292,596	340,410	468,000	473,000

PROFESSIONAL SERVICES:

62.491.4321	ATTORNEY FEES	25,105	24,398	40,000	40,000
62.491.4324	PERMIT/NPDES FEE	62,500	41,544	100,000	65,000
62.491.4331	AUDITOR FEES	7,275	7,883	11,000	11,000
62.491.4351	ENGINEER FEES	14,562	812	25,000	25,000
62.491.4371	ADMIN/BANKING FEES	37,846	48,614	50,000	60,000
62.491.4372	HIRING PROCESS	0	0	500	500
62.491.4381	WATER STUDY/ADMIN SERVICES	0	0	15,000	15,000
	TOTAL PROFESSIONAL SERVICES	147,288	123,251	241,500	216,500

COMMUNICATION:

62.491.4431	PUBLISHING	368	188	2,500	2,500
62.491.4433	POSTAGE	25,036	27,069	30,000	30,000
62.491.4441	TELEPHONE	12,257	11,959	12,000	12,000
	TOTAL COMMUNICATION	37,661	39,216	44,500	44,500

PROFESSIONAL DEVELOPMENT:

62.491.4511	DUES	100	23,710	30,000	30,000
62.491.4541	MEETING EXPENSE	0	0	3,000	3,000
62.491.4551	EDUCATIONAL TRAINING	4,362	0	20,000	20,000
	TOTAL PROFESSIONAL DEVELOPMENT	4,462	23,710	53,000	53,000

CONTRACTUAL SERVICES:

62.491.4611	ELECTRICITY	417,514	309,336	425,000	350,000
62.491.4612	HEAT	18,180	15,348	20,000	20,000
62.491.4641	SAMPLE TESTING	82,494	34,809	95,000	95,000
62.491.4642	SLUDGE REMOVAL	513,877	72,801	250,000	250,000
62.491.4651	SWARM INSURANCE	21,134	25,421	37,800	37,800
62.491.4653	BONDS & APPRAISALS	0	0	5,000	11,300
62.491.4661	LEASE RENTAL	0	0	1,500	1,500

		FY 18-19 ACTUAL	FY 19-20 ACTUAL	FY 20-21 BUDGET	FY 21-22 BUDGET
62.491.4662	J.U.L.I.E. FEE	3,207	3,512	7,500	7,500
62.491.4663	PROPERTY LEASE	237	0	500	500
	TOTAL CONTRACTUAL SERVICES	1,056,643	461,227	842,300	773,600
GENERAL SUPPLIES:					
62.491.4711	CHEMICALS	132,303	78,087	150,000	150,000
62.491.4712	LABORATORY SUPPLIES	17,774	5,129	20,000	20,000
62.491.4731	GASOLINE/OIL	29,969	26,955	30,000	30,000
62.491.4751	OFFICE SUPPLIES	8,545	8,651	10,000	10,000
62.491.4752	COMPUTER SOFTWARE	217	5,857	10,000	10,500
62.491.4753	SOFTWARE SUPPORT	16,923	19,822	25,000	31,000
62.491.4761	OPERATING SUPPLIES	12,405	7,749	20,000	20,000
62.491.4762	SAFETY SUPPLIES	2,812	1,593	15,000	15,000
62.491.4772	OFFICE EQUIPMENT	142	209	25,000	25,000
62.491.4791	EQUIPMENT & ACCESSORIES	6,693	17,581	30,000	30,000
	TOTAL GENERAL SUPPLIES	227,783	171,633	335,000	341,500
<u>TOTALS: SEWER</u>		2,662,431	2,066,459	3,139,700	3,057,500
EXPENSES - WATER					
PERSONNEL:					
62.492.4011	SALARIES - FULL TIME	874,949	960,356	1,065,000	1,150,000
62.492.4021	SALARIES - OVER TIME	115,317	74,757	120,000	120,000
62.492.4031	SALARIES - PART TIME	5,073	8,502	20,000	30,000
62.492.4111	I. M. R. F.	112,171	106,761	140,000	140,000
62.492.4121	SOCIAL SECURITY	75,494	77,319	90,000	90,000
62.492.4131	GROUP HEALTH INSURANCE	153,667	170,803	210,000	210,000
62.492.4133	ICMA/IPPPFA EMPLOYER CONTRIBUTION	15,318	16,062	20,000	20,000
62.492.4134	SAFETY & WELL EMPLOYEE	529	(159)	500	500
62.492.4136	SELF-INSURANCE REIMBURSEMENT	19,970	27,439	45,000	45,000
62.492.4141	WORKERS' COMPENSATION	15,949	10,680	19,800	20,400
62.492.4151	UNEMPLOYMENT COMPENSATION	1,512	1,345	9,500	9,500
	TOTAL PERSONNEL	1,389,949	1,453,865	1,739,800	1,835,400
REPAIRS AND MAINTENANCE:					
62.492.4211	R&M - BUILDINGS	31,931	34,480	40,000	55,000
62.492.4241	R&M - OFFICE EQUIPMENT	2,294	1,547	2,000	2,000
62.492.4243	R&M - VEHICLES	39,190	29,539	25,000	25,000
62.492.4251	R&M - UNIFORMS	2,482	2,442	5,000	5,000
62.492.4261	R&M - WATER LINES	562,140	482,865	675,000	750,000
62.492.4262	R&M - WELLS	77,317	93,821	100,000	100,000
62.492.4271	R&M - WATER TOWER	2,140	31,019	50,000	50,000
	TOTAL REPAIRS AND MAINTENANCE	717,494	675,713	897,000	987,000
PROFESSIONAL SERVICES:					
62.492.4321	ATTORNEY FEES	21,952	12,436	25,000	25,000
62.492.4331	AUDITOR FEES	7,275	7,883	10,000	10,000
62.492.4351	ENGINEER FEES	12,112	1,352	25,000	25,000
62.492.4371	ADMIN/BANKING FEES	37,846	48,614	50,000	60,000
62.492.4372	HIRING PROCESS	0	0	500	500
62.492.4381	WATER STUDY/ADMIN SERVICES	8,026	8,235	20,000	95,000
	TOTAL PROFESSIONAL SERVICES	87,211	78,520	130,500	215,500

		FY 18-19 ACTUAL	FY 19-20 ACTUAL	FY 20-21 BUDGET	FY 21-22 BUDGET
COMMUNICATION:					
62.492.4431	PUBLISHING	142	244	1,500	1,500
62.492.4433	POSTAGE	25,071	29,315	30,000	30,000
62.492.4441	TELEPHONE	6,689	7,874	8,000	8,000
	TOTAL COMMUNICATION	31,902	37,433	39,500	39,500
PROFESSIONAL DEVELOPMENT:					
62.492.4511	DUES	193	8,314	10,000	10,000
62.492.4541	MEETING EXPENSE	40	60	2,500	2,500
62.492.4551	EDUCATIONAL TRAINING	1,652	1,118	10,000	10,000
	TOTAL PROFESSIONAL DEVELOPMENT	1,885	9,492	22,500	22,500
CONTRACTUAL SERVICES:					
62.492.4611	ELECTRICITY	234,212	200,997	250,000	250,000
62.492.4612	HEAT	11,271	9,478	13,000	13,000
62.492.4641	SAMPLE TESTING	14,490	23,644	25,000	25,000
62.492.4651	SWARM INSURANCE	31,490	33,554	49,800	49,800
62.492.4653	BONDS & APPRAISALS	0	0	2,500	8,800
62.492.4661	LEASE RENTAL	1,668	2,155	2,500	2,500
62.492.4662	J.U.L.I.E. FEE	3,207	3,512	7,500	7,500
62.492.4663	PROPERTY LEASE	1,505	1,742	2,500	2,500
	TOTAL CONTRACTUAL SERVICES	297,843	275,082	352,800	359,100
GENERAL SUPPLIES:					
62.492.4711	CHEMICALS	125,665	99,356	150,000	150,000
62.492.4712	LABORATORY SUPPLIES	7,654	6,382	15,000	15,000
62.492.4731	GASOLINE/OIL	31,110	28,080	30,000	30,000
62.492.4751	OFFICE SUPPLIES	11,266	10,902	15,000	15,000
62.492.4752	COMPUTER SOFTWARE	1,711	4,825	9,000	10,000
62.492.4753	SOFTWARE SUPPORT	16,265	18,790	20,000	30,000
62.492.4761	OPERATING SUPPLIES	30,964	16,248	40,000	40,000
62.492.4762	SAFETY SUPPLIES	12,515	2,461	15,000	15,000
62.492.4772	OFFICE EQUIPMENT	142	5,918	10,000	10,000
62.492.4791	EQUIPMENT & ACCESSORIES	18,419	23,425	30,000	30,000
62.492.4792	WATER METERS	110,238	93,326	200,000	200,000
	TOTAL GENERAL SUPPLIES	365,949	309,713	534,000	545,000
<u>TOTALS: WATER</u>		2,892,233	2,839,818	3,716,100	4,004,000
<u>TOTALS: S&W OPERATIONS FUND</u>		5,554,664	4,906,277	6,855,800	7,061,500

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 18-19 ACTUAL	FY 19-20 ACTUAL	FY 20-21 BUDGET	FY 21-22 BUDGET
REVENUES		701,079	962,771	465,000	2,425,000
EXPENSES					
	SEWER	1,126,587	2,676,848	4,793,900	5,917,500
	WATER	805,435	585,586	6,580,000	6,712,500
	TOTAL EXPENSES	1,932,022	3,262,434	11,373,900	12,630,000
TRANSFERS IN					
68.390.3961	TRANSFER FROM W&S GENERAL	5,300,000	6,000,000	0	0
	TOTAL TRANSFERS IN	5,300,000	6,000,000	0	0
CHANGE IN NET POSITION		4,069,057	3,700,337	(10,908,900)	(10,205,000)

SEWER AND WATER CAPITAL FUND - REVENUES

		FY 18-19 ACTUAL	FY 19-20 ACTUAL	FY 20-21 BUDGET	FY 21-22 BUDGET
REVENUES					
INTERGOVERNMENTAL REVENUES:					
68.340.3425	GRANTS	0	0	0	2,000,000
	TOTAL INTERGOVERNMENTAL REV	0	0	0	2,000,000
CHARGES FOR SERVICES:					
68.360.3652	CAPACITY EXPANSION FEE	14,239	112,683	15,000	15,000
68.360.3665	SEWER CENTRAL SERVICE FEE	228,456	217,936	175,000	175,000
68.360.3666	WATER CENTRAL SERVICE FEE	228,456	217,936	175,000	175,000
	TOTAL CHARGES FOR SERVICES	471,151	548,555	365,000	365,000
INTEREST INCOME:					
68.370.3732	INTEREST INCOME	229,928	392,724	100,000	60,000
	TOTAL INTEREST INCOME	229,928	392,724	100,000	60,000
MISCELLANEOUS:					
68.380.3825	GAIN (LOSS) ON DISPOSAL	0	1,098	0	0
68.380.3899	MISCELLANEOUS	0	20,394	0	0
	TOTAL MISCELLANEOUS	0	21,492	0	0
<u>TOTALS: SEWER & WATER CAPITAL FUND</u>		701,079	962,771	465,000	2,425,000

SEWER AND WATER CAPITAL FUND - EXPENSES**EXPENSES-SEWER****PROFESSIONAL SERVICES:**

68.491.4351	ENGINEERING FEES	121,685	43,315	100,000	110,000
68.491.4371	ADMIN/PROFESSIONAL SERVICES	0	0	10,000	10,000
	TOTAL PROFESSIONAL SERVICES	121,685	43,315	110,000	120,000

DEBT SERVICE PAYMENTS:

68.491.5011	I.E.P.A. LOAN	781,258	2,572,868	3,358,900	3,500,000
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CAPITAL IMPROVEMENTS:

68.491.5121	BUILDING - IMPROVEMENTS	0	0	50,000	300,000
68.491.5131	EQUIPMENT	84,157	6,321	400,000	597,500
68.491.5182	SEWER SYSTEM IMPROVEMENTS	139,487	54,344	875,000	1,400,000
	TOTAL CAPITAL IMPROVEMENTS	223,644	60,665	1,325,000	2,297,500

TOTALS: SEWER

1,126,587	2,676,848	4,793,900	5,917,500
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EXPENSES-WATER**PROFESSIONAL SERVICES:**

68.492.4351	ENGINEERING FEES	19,425	1,050	50,000	50,000
68.492.4371	ADMIN/PROFESSIONAL SERVICES	0	0	0	25,000
	TOTAL PROFESSIONAL SERVICES	19,425	1,050	50,000	75,000

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	6,300	17,800	75,000	425,000
68.492.5131	EQUIPMENT	68,599	6,322	205,000	172,500
68.492.5162	WATER TOWER	0	0	100,000	140,000
68.492.5163	WATER LINES - TRANSMISSION	492,067	376,978	4,400,000	4,300,000
68.492.5164	WELLS/IRON REMOVAL	122,538	86,930	1,400,000	1,250,000
	TOTAL CAPITAL IMPROVEMENTS	689,504	488,030	6,430,000	6,537,500

TOTALS: WATER

805,435	585,586	6,580,000	6,712,500
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TOTALS: SEWER & WATER CAPITAL FUND

1,932,022	3,262,434	11,373,900	12,630,000
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WASTE WATER TREATMENT PLANT CAPITAL FUND - SUMMARY

The Waste Water Treatment Plant Capital Fund was created during FY15-16 to account for the long-term project which involves the consolidation of the North and West Waste Water Treatment Plants to the Regional Waste Water Treatment Plant. This capital project warrants a separate fund as it is projected to take several years to complete. This fund is considered a sub-fund of the Sewer and Water Capital 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 18-19 ACTUAL	FY 19-20 ACTUAL	FY 20-21 BUDGET	FY 21-22 BUDGET
REVENUES	26,139,238	6,383,361	3,580,000	1,505,000
EXPENSES	25,843,332	5,843,770	3,780,000	1,705,000
CHANGE IN NET POSITION	295,906	539,591	(200,000)	(200,000)

WWTP FUND - REVENUES

69.380.3890	IEPA LOAN PROCEEDS	26,139,238	6,383,361	3,580,000	1,505,000
TOTALS: WASTE WATER TREATMENT PLANT		26,139,238	6,383,361	3,580,000	1,505,000

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	0	0	0	0
69.491.5513	REGIONAL POND	0	0	0	0
69.491.5514	HICKORY CREEK PUMP STATION & FORCE MAIN	0	0	0	0
69.491.5515	UNION DITCH INTERCEPTOR SWR & FORCE MAIN	0	0	0	0
69.491.5516	REGIONAL WWTP IMPROVEMENTS	0	0	0	0
69.491.5517	NORTH & WEST ABANDONMENT / NORTH POND	114,775	0	0	0
69.491.5518	PROGRAM INITIATION & MANAGEMENT	16,018	0	0	0
TOTAL DESIGN ENGINEERING & PROGRAM MGMT		130,793	0	0	0

CONSTRUCTION ENGINEERING:

69.491.5611	REGIONAL WWTP PRELIM TRTMNT BLDG & LAB	0	0	0	0
69.491.5612	NORTH & WEST PUMPING STATIONS	0	0	0	0
69.491.5613	REGIONAL POND	126,021	20,561	0	0
69.491.5614	HICKORY CREEK PUMP STATION & FORCE MAIN	242,400	43,129	0	0
69.491.5615	UNION DITCH INTERCEPTOR SEWER & FORCE MAIN	115,199	6,467	0	0
69.491.5616	REGIONAL WWTP IMPROVEMENTS	923,020	161,992	15,000	0
69.491.5617	NORTH & WEST ABANDONMENT / NORTH POND	0	156,130	175,000	0
69.491.5618	PROGRAM MANAGEMENT	139,112	32,757	20,000	5,000
TOTAL CONSTRUCTION ENGINEERING		1,545,752	421,036	210,000	5,000

OTHER PROFESSIONAL SERVICES:

69.491.5710	ADMIN/PROFESSIONAL SERVICES	315,496	14,547	200,000	200,000
TOTAL OTHER PROFESSIONAL SERVICES		315,496	14,547	200,000	200,000

CAPITAL IMPROVEMENTS:

69.491.5911	REGIONAL WWTP PRELIM TRTMNT BLDG & LAB	0	0	0	0
69.491.5912	NORTH & WEST PUMPING STATIONS	0	0	0	0
69.491.5913	REGIONAL POND	1,446,861	182,645	30,000	0
69.491.5914	HICKORY CREEK PUMP STATION & FORCE MAIN	4,133,742	209,795	40,000	0
69.491.5915	UNION DITCH INTERCEPTOR SEWER & FORCE MAIN	1,218,367	18,732	0	0
69.491.5916	REGIONAL WWTP IMPROVEMENTS	17,052,321	717,676	300,000	0
69.491.5917	NORTH & WEST ABANDONMENT / NORTH POND	0	4,279,339	3,000,000	1,500,000
TOTAL CAPITAL IMPROVEMENTS		23,851,291	5,408,187	3,370,000	1,500,000

TOTALS: WASTE WATER TREATMENT PLANT	25,843,332	5,843,770	3,780,000	1,705,000
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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 18-19 ACTUAL	FY 19-20 ACTUAL	FY 20-21 BUDGET	FY 21-22 BUDGET
SEWER AND WATER OPERATIONS FUND:				
REVENUES	11,348,583	11,638,175	11,691,200	12,269,500
EXPENSES	5,554,664	4,906,277	6,855,800	7,061,500
CHANGE IN NET POSITION (BUDGETARY BASIS)	5,793,919	6,731,898	4,835,400	5,208,000
SEWER AND WATER CAPITAL FUND:				
REVENUES	701,079	962,771	465,000	2,425,000
EXPENSES	1,932,022	3,262,434	11,373,900	12,630,000
CHANGE IN NET POSITION (BUDGETARY BASIS)	(1,230,943)	(2,299,663)	(10,908,900)	(10,205,000)
WASTE WATER TREATMENT PLANT FUND:				
REVENUES	26,139,238	6,383,361	3,580,000	1,505,000
EXPENSES	25,843,332	5,843,770	3,780,000	1,705,000
CHANGE IN NET POSITION (BUDGETARY BASIS)	295,906	539,591	(200,000)	(200,000)
TOTAL OF ALL ENTERPRISE FUNDS:				
TOTAL REVENUES	38,188,900	18,984,307	15,736,200	16,199,500
TOTAL EXPENSES	33,330,018	14,012,481	22,009,700	21,396,500
TOTAL CHANGE IN NET POSITION (BUDGETARY BASIS)	4,858,882	4,971,826	(6,273,500)	(5,197,000)

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

<u>BUDGETARY BASIS: TOTAL CHANGE IN NET POSITION</u>	4,858,882	4,971,826
<u>INCREASE:</u>		
68.491.5011 PRINCIPAL REDUCTION-IEPA WWTP LOAN	491,744	1,832,292
68.492.5011 PRINCIPAL REDUCTION-IEPA WATER LOAN	96,506	96,506
68.491.5XXX CAPITALIZED ASSETS-SEWER	56,405	0
68.492.5XXX CAPITALIZED ASSETS-WATER	562,374	463,817
69.491.XXXX CAPITALIZED ASSETS-WWTP	25,843,332	5,843,770
	<u>27,050,361</u>	<u>8,236,385</u>
<u>DECREASE:</u>		
69.380.3890 WWTP IEPA LOAN PROCEEDS	26,139,238	6,383,361
62.493.4130 PENSION EXPENSE-GASB 67/68	(209,024)	35,556
62.493.5630 DEPRECIATION EXPENSE	2,967,029	3,700,719
62.493.5390 LOSS ON DISPOSAL OF ASSET	0	7,438,050
	<u>28,897,243</u>	<u>17,557,686</u>
<u>GAAP BASIS: TOTAL CHANGE IN NET POSITION (AUDIT)</u>	<u>3,012,000</u>	<u>(4,349,475)</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 18-19 ACTUAL	FY 19-20 ACTUAL	FY 20-21 BUDGET	FY 21-22 BUDGET
ADDITIONS	2,297,801	1,636,203	1,707,500	1,987,300
DEDUCTIONS	780,817	815,566	1,033,000	1,101,000
CHANGE IN NET POSITION	1,516,984	820,637	674,500	886,300

POLICE PENSION FUND - ADDITIONS

	FY 18-19 ACTUAL	FY 19-20 ACTUAL	FY 20-21 BUDGET	FY 21-22 BUDGET
ADDITIONS				
PROPERTY TAX LEVY	1,043,322	1,111,866	1,207,500	1,487,300
INVESTMENT INCOME	992,364	222,933	250,000	250,000
POLICE OFFICER CONTRIBUTIONS	262,115	301,404	250,000	250,000
<u>TOTALS: POLICE PENSION FUND</u>	2,297,801	1,636,203	1,707,500	1,987,300

POLICE PENSION FUND - DEDUCTIONS

	FY 18-19 ACTUAL	FY 19-20 ACTUAL	FY 20-21 BUDGET	FY 21-22 BUDGET
DEDUCTIONS				
LAW ENFORCEMENT (PENSION)				
OFFICER PENSION			700,000	750,000
DISABILITY PENSION			200,000	200,000
REFUND OF CONTRIBUTIONS			50,000	50,000
PHYSICAL EXAMINATIONS			2,500	5,000
ATTORNEY FEES			10,000	10,000
ACCOUNTING SERVICES			15,000	15,000
AUDITOR/ACTUARY FEES			4,000	4,000
TRUST DEPARTMENT FEES			35,000	50,000
DUES			3,000	3,000
EDUCATIONAL TRAINING			5,000	5,000
FIDUCIARY INSURANCE			5,500	6,000
OFFICE SUPPLIES			500	500
MISCELLANEOUS			2,500	2,500
<u>TOTALS: POLICE PENSION FUND</u>	780,817	815,566	1,033,000	1,101,000