

FY 22-23 BUDGET

VILLAGE OF FRANKFORT



MAYOR
Keith Ogle

VILLAGE CLERK
Katie Schubert

VILLAGE TRUSTEES

Adam Borrelli	Jessica Petrow
Margaret Farina	Daniel Rossi
Michael Leddin	Gene Savaria

VILLAGE OF FRANKFORT

FISCAL YEAR 2022/2023 ANNUAL BUDGET

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VILLAGE OF
FRANKFORT
EST • 1855

April 18, 2022

Board of Trustees:

Enclosed is the Village of Frankfort's fiscal year **2022-2023 budget**. The budget represents Frankfort's continual tradition of providing exceptional services to our growing community at a reasonable cost. The FY 2022-2023 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 \$8,100,000 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 \$7,900,000 to the Utility Capital fund. These transfer amounts will be finalized once the annual independent audit is substantially complete.

FY 2022-2023 FINANCIAL PLAN AND BUDGET OVERVIEW

General Fund revenues for FY 2022-2023 have been set at **\$23,059,800** which is a significant increase of \$3,529,800 from a year ago. The prior year budget was extremely conservative due to the unknown impacts of the pandemic. Also, the current year budget includes American Rescue Plan Act funding as well as projected positive sales tax impacts due to the Leveling the Playing Field for Illinois Retail Act. General Fund Expenditures have been budgeted at **\$18,387,100** which is an increase of \$1,046,800 from the prior year budget. Personnel costs, including salaries, pension contributions and health insurance make up the majority of these budgeted expenditures. The overall budget results in an operating surplus of \$4,672,700 which will fund a portion of the Village's Capital Development Fund expenditures including the street resurfacing program.

The FY 2022-2023 Water and Sewer revenues have been estimated at **\$12,961,500**, an increase of \$692,000 from last year's budgeted amount. The total Water and Sewer operating expenditures in the FY 2022-2023 budget are **\$7,250,000**. This results in a budgeted operating surplus of \$5,711,500 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 \$7,000,000 budgeted for the street resurfacing program which continues to address the aging streets within our village. This is an increase of \$3,000,000 from the prior year. The Village also expects to begin construction of the Pfeiffer Road extension project which required \$3,250,000 to be budgeted within the Motor Fuel Tax Fund and \$650,000 within the Utility Fund. The Utility Fund's capital projects also include \$4,500,000 for the new Elsner Tower well and iron removal

facility, as well as funding for the replacement of aged and deteriorated water mains, lead service line replacements and sewer system improvements. The Village anticipates receiving grant funding for a large portion of the Pfeiffer Road extension project and the lead service line replacement project.

The Village continues to create economic development tools to encourage new construction, business attraction, and expansion activities. These tools along with the Village's comprehensive plan will assist the Village Board with long-range growth and development and will help prepare the Village for changes in and around the community.

CONCLUSION

Thank you for your input over the last several months regarding new initiatives for FY 2022-2023. 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.

Sincerely,

A handwritten signature in black ink, appearing to read 'Keith Ogle', with a stylized, flowing script.

Keith Ogle
Village President

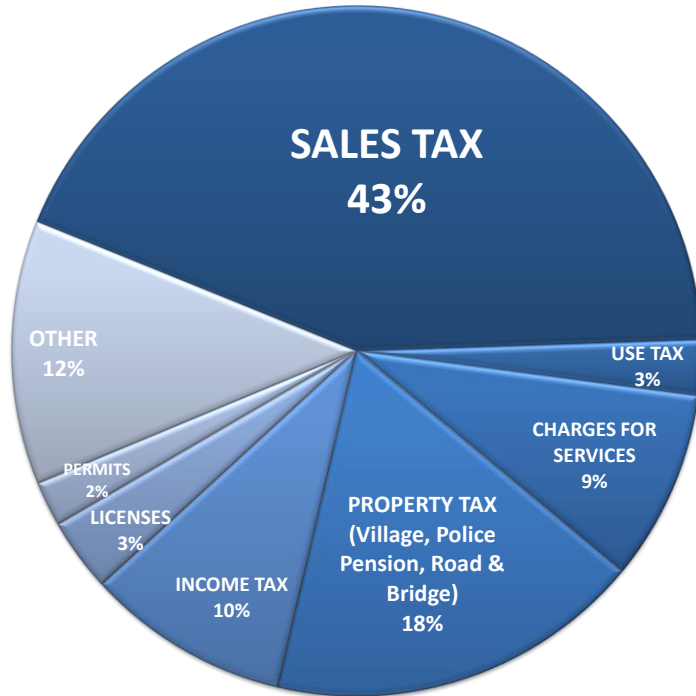
BUDGET SUMMARY

FY 2022-2023

FUND TYPE	REVENUES	EXPENSES	NET	TRANSFERS IN	TRANSFERS OUT	NET CHANGE IN FUND BALANCE
<u>GOVERNMENTAL FUNDS:</u>						
GENERAL FUND	23,059,800	(18,387,100)	4,672,700	0	0	4,672,700
CAPITAL DEVELOPMENT FUND	593,000	(11,239,300)	(10,646,300)	0	0	(10,646,300)
MOTOR FUEL TAX FUND	1,731,300	(3,371,000)	(1,639,700)	0	0	(1,639,700)
TOTAL GOVERNMENTAL FUNDS	25,384,100	(32,997,400)	(7,613,300)	0	0	(7,613,300)
<u>ENTERPRISE (UTILITY) FUNDS:</u>						
SEWER & WATER OPERATIONS	12,961,500	(7,250,000)	5,711,500	0	0	5,711,500
SEWER & WATER CAPITAL	895,000	(14,489,000)	(13,594,000)	0	0	(13,594,000)
WWTP CAPITAL	0	0	0	0	0	0
TOTAL ENTERPRISE (UTILITY) FUND	13,856,500	(21,739,000)	(7,882,500)	0	0	(7,882,500)
<u>FIDUCIARY FUND:</u>						
POLICE PENSION FUND	2,021,500	(1,355,000)	666,500	0	0	666,500

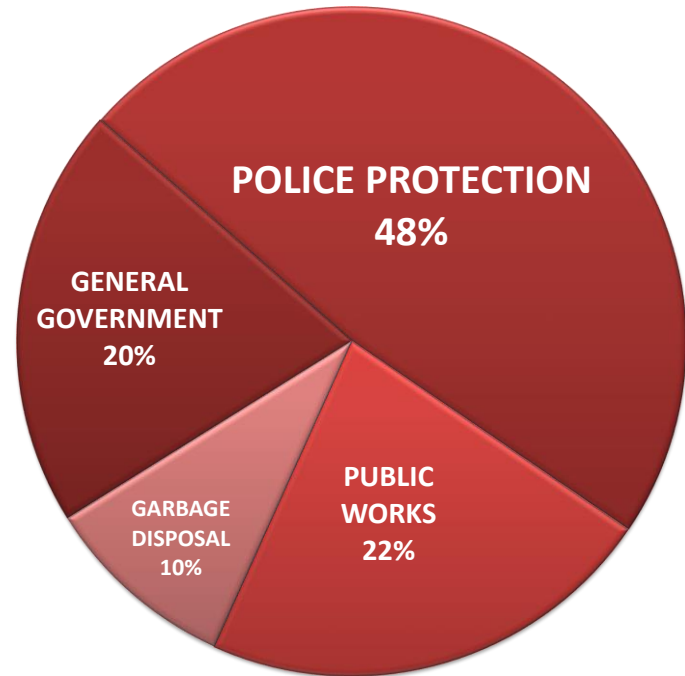
GOVERNMENTAL OPERATIONS-GENERAL FUND 01

REVENUES



GOVERNMENTAL	
SALES TAX	10,000,000
PROPERTY TAX	4,069,700
CHARGES FOR SERVICES	2,059,500
INCOME TAX	2,200,000
LICENSES	792,200
PERMITS	488,000
USE TAX	600,000
OTHER	2,850,400
TOTAL GOVERNMENTAL	<u>23,059,800</u>

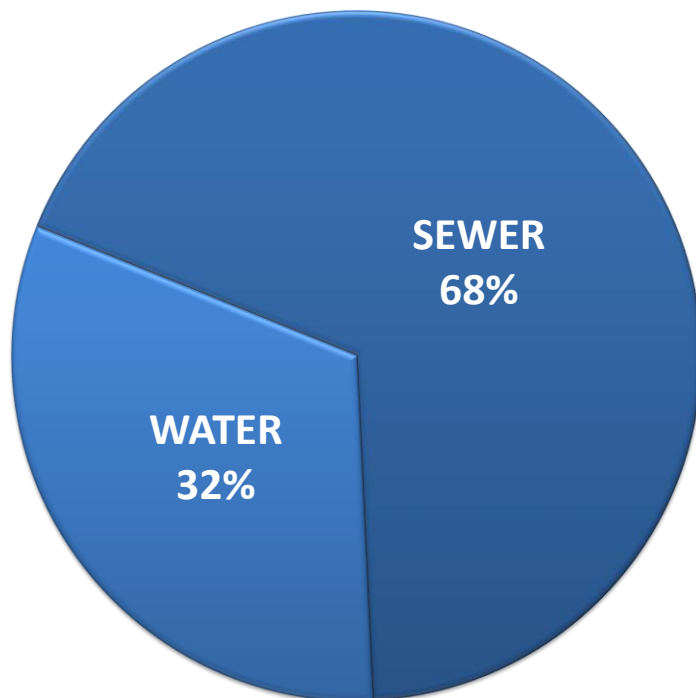
EXPENSES



GOVERNMENTAL	
POLICE PROTECTION	8,831,500
PUBLIC WORKS	4,088,900
GENERAL GOVERNMENT	3,744,200
GARBAGE DISPOSAL	1,722,500
TOTAL GOVERNMENTAL	<u>18,387,100</u>

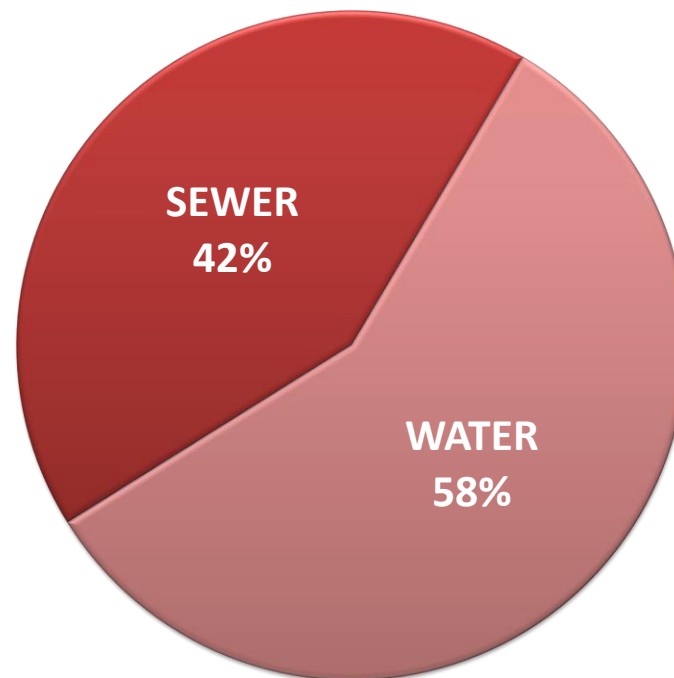
UTILITY OPERATIONS-SEWER & WATER FUND 62

REVENUES



UTILITY	
SEWER	8,830,750
WATER	4,130,750
TOTAL UTILITY	<u>12,961,500</u>

EXPENSES



UTILITY	
SEWER	3,075,700
WATER	4,174,300
TOTAL UTILITY	<u>7,250,000</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 19-20 ACTUAL	FY 20-21 ACTUAL	FY 21-22 BUDGET	FY 22-23 BUDGET
REVENUES		19,457,904	22,080,690	19,530,000	23,059,800
EXPENSES					
DEPT 411	OFFICE OF THE MAYOR	177,421	170,345	253,300	265,100
DEPT 412	OFFICE OF THE ADMINISTRATOR	500,411	495,850	755,800	822,600
DEPT 413	FINANCE DEPARTMENT	310,596	340,006	491,900	574,400
DEPT 421	POLICE DEPARTMENT	6,788,953	7,133,159	8,575,800	8,831,500
DEPT 428	CIVIL DEFENSE	30,942	4,153	8,000	28,000
DEPT 441	PUBLIC WORKS	3,227,826	3,572,549	3,796,900	4,088,900
DEPT 442	BUILDING & CODE ENFORCEMENT	697,179	831,623	1,097,300	1,178,000
DEPT 447	GARBAGE DISPOSAL	1,460,001	1,513,433	1,648,500	1,722,500
DEPT 461	COMMUNITY DEVELOPMENT	420,306	374,272	712,800	876,100
	TOTAL EXPENSES	13,613,635	14,435,390	17,340,300	18,387,100
NET CHANGE IN FUND BALANCE BEFORE TRANSFERS		5,844,269	7,645,300	2,189,700	4,672,700
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	5,844,269	6,600,000	0	0
	TOTAL TRANSFERS OUT	5,844,269	6,600,000	0	0
NET CHANGE IN FUND BALANCE		0	1,045,300	2,189,700	4,672,700

GENERAL FUND - REVENUES

REVENUES

TAXES:

		FY 19-20 ACTUAL	FY 20-21 ACTUAL	FY 21-22 BUDGET	FY 22-23 BUDGET
01.310.3111	PROPERTY TAX LEVY-VILLAGE	1,935,637	1,926,897	1,708,900	1,828,200
01.310.3112	PROPERTY TAX LEVY-POLICE PENSION	1,111,866	1,205,010	1,487,300	1,471,500
01.310.3113	PROPERTY TAX LEVY-ROAD & BRIDGE	817,448	839,397	810,000	770,000
01.310.3115	SALES TAX	5,838,380	6,184,893	5,800,000	6,500,000
01.310.3116	AUTO RENTAL TAX	1,992	1,667	1,500	1,500
01.310.3117	NON-HOME RULE SALES TAX	2,044,752	2,976,075	2,750,000	3,500,000
01.310.3120	UTILITY TAX-NATURAL GAS	307,267	340,592	300,000	300,000
01.310.3121	UTILITY TAX-ELECTRICITY	919,637	915,171	900,000	900,000
	TOTAL TAXES	12,976,979	14,389,702	13,757,700	15,271,200

LICENSES:

01.320.3211	AMUSEMENT LICENSE	1,550	100	1,500	1,500
01.320.3213	GARAGE SALE LICENSE	510	330	500	500
01.320.3214	CABLE FRANCHISE FEE	332,187	338,149	320,000	330,000
01.320.3215	SBC & CO FRANCHISE FEE	9,674	9,674	9,600	9,600
01.320.3216	CONTRACTOR'S LICENSE	63,375	78,925	65,000	65,000
01.320.3217	BUSINESS LICENSE	10,621	12,781	15,000	15,000
01.320.3218	TELECOMMUNICATION SURCHARGE	524,507	365,417	336,000	300,000
01.320.3219	LIQUOR LICENSE	68,412	19,014	70,000	70,000
01.320.3221	SOLICITOR'S LICENSE	175	225	100	100
01.320.3242	VEHICLE LICENSE	733	490	800	500
	TOTAL LICENSES	1,011,744	825,105	818,500	792,200

PERMITS:

01.330.3309	PLAN REVIEW	52,049	65,379	50,000	50,000
01.330.3310	CONSULTANT REVIEW	63,056	16,680	30,000	30,000
01.330.3311	BUILDING PERMITS	402,137	451,917	400,000	400,000
01.330.3312	SMALL WIRELESS PERMITS	650	0	0	0
01.330.3313	OVERWEIGHT TRUCK PERMITS	10,000	9,550	5,000	8,000
	TOTAL PERMITS	527,892	543,526	485,000	488,000

INTERGOVERNMENTAL REVENUES:

01.340.3414	REPLACEMENT TAX	58,769	70,648	45,000	50,000
01.340.3415	STATE USE TAX	622,245	799,960	500,000	600,000
01.340.3416	INCOME TAX	1,749,481	2,158,420	1,700,000	2,200,000
01.340.3417	CANN. USE TAX	2,910	14,534	10,000	30,000
01.340.3425	GRANTS	1,890	851,921	10,000	1,321,000
	TOTAL INTERGOVERNMENTAL REV	2,435,295	3,895,483	2,265,000	4,201,000

FINES:

01.350.3511	CODE VIOLATIONS	3,950	4,250	2,000	2,000
01.350.3521	COUNTY FINES	77,511	108,664	80,000	90,000
01.350.3522	PARKING/COMPLIANCE FINES	21,730	19,130	17,000	17,000
01.350.3523	FALSE ALARMS	2,730	1,435	3,000	500
01.350.3524	TOWING FINE	18,200	24,400	15,000	18,000
01.350.3526	FORFEITURE FUNDS	6,141	5,384	3,500	3,500
01.350.3527	DUI CAMERA/LAW ENFORCEMENT	8,682	12,280	6,000	10,000
01.350.3528	VEHICLE FUND	3,966	485	5,000	500
	TOTAL FINES	142,910	176,028	131,500	141,500

		FY 19-20 ACTUAL	FY 20-21 ACTUAL	FY 21-22 BUDGET	FY 22-23 BUDGET
CHARGES FOR SERVICES:					
01.360.3611	DEV APPL FEES	16,900	21,000	15,000	15,000
01.360.3612	REVIEW FEES	56,555	61,676	40,000	40,000
01.360.3615	INSPECTION FEES	6,975	12,183	7,000	7,000
01.360.3621	TOWER AGREEMENTS	440,018	399,784	400,000	450,000
01.360.3622	POLICE REPORTS	3,938	3,339	3,500	3,500
01.360.3623	POLICE PROTECTION	64,938	59,663	77,000	77,000
01.360.3634	PROPERTY MAINT/LOT MOWING	11,393	5,930	5,000	5,000
01.360.3645	COMPOST FEES	6,252	5,214	6,000	6,000
01.360.3647	RECYCLING FEE	301,309	312,380	296,000	310,000
01.360.3648	GARBAGE FEE	1,116,000	1,155,944	1,095,000	1,146,000
	TOTAL CHARGES FOR SERVICES	2,024,278	2,037,113	1,944,500	2,059,500
INTEREST INCOME:					
01.370.3732	INTEREST INCOME	164,755	16,197	15,000	2,500
	TOTAL INTEREST INCOME	164,755	16,197	15,000	2,500
MISCELLANEOUS:					
01.380.3814	COUNTRY MARKET	30,425	35,138	48,000	40,000
01.380.3815	DONATIONS/SPONSORSHIPS	4,187	0	1,000	1,000
01.380.3816	FISHING DERBY	167	0	100	100
01.380.3817	O.P.R.T. CELEBRATION	2,390	725	1,500	500
01.380.3818	FRANKFORT CHAMBER	10,800	10,800	10,800	10,800
01.380.3831	SALE OF EQUIPMENT	15,364	0	0	0
01.380.3897	CONVENIENCE FEE	1,412	2,192	1,400	1,500
01.380.3899	MISCELLANEOUS	109,306	148,681	50,000	50,000
	TOTAL MISCELLANEOUS	174,051	197,536	112,800	103,900
<u>TOTALS: GENERAL CORPORATE FUND</u>		19,457,904	22,080,690	19,530,000	23,059,800

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 19-20 ACTUAL	FY 20-21 ACTUAL	FY 21-22 BUDGET	FY 22-23 BUDGET
EXPENSES					
PERSONNEL:					
01.411.4041	SALARIES - ELECTED OFFICIALS	43,650	45,150	45,150	45,150
01.411.4111	I.M.R.F.	4,470	4,991	5,250	5,250
01.411.4121	SOCIAL SECURITY	3,351	3,454	3,700	3,700
	TOTAL PERSONNEL	51,471	53,595	54,100	54,100
PROFESSIONAL SERVICES:					
01.411.4321	ATTORNEY FEES	46,107	61,404	70,000	80,000
	TOTAL PROFESSIONAL SERVICES	46,107	61,404	70,000	80,000
COMMUNICATION:					
01.411.4431	PUBLISHING	19,118	9,185	32,000	25,000
01.411.4441	TELEPHONE	0	0	500	500
	TOTAL COMMUNICATION	19,118	9,185	32,500	25,500
PROFESSIONAL DEVELOPMENT:					
01.411.4511	DUES	20,682	17,972	22,000	22,000
01.411.4512	SUBSCRIPTIONS	119	0	500	500
01.411.4531	COMMUNITY RELATIONS	22,423	13,037	35,000	45,000
01.411.4532	EMPLOYEE RELATIONS	2,221	1,042	1,500	1,500
01.411.4541	MEETING EXPENSE	2,832	0	3,500	3,500
01.411.4542	BOARD MEETING EXPENSE	853	2,527	2,500	2,500
01.411.4551	EDUCATIONAL TRAINING	180	0	1,200	2,500
01.411.4557	CABLE PROGRAMMING	1,355	1,237	10,000	7,500
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	50,665	35,815	86,200	95,000
CONTRACTUAL SERVICES:					
01.411.4652	PUBLIC OFFICIALS LIABILITY INS	10,000	10,000	10,000	10,000
	TOTAL CONTRACTUAL SERVICES	10,000	10,000	10,000	10,000
GENERAL SUPPLIES:					
01.411.4751	OFFICE SUPPLIES	60	346	500	500
	TOTAL GENERAL SUPPLIES	60	346	500	500
<u>TOTALS: OFFICE OF THE MAYOR</u>		177,421	170,345	253,300	265,100

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 19-20 ACTUAL	FY 20-21 ACTUAL	FY 21-22 BUDGET	FY 22-23 BUDGET
EXPENSES					
PERSONNEL:					
01.412.4011	SALARIES - FULL TIME	233,697	257,561	322,000	365,000
01.412.4021	SALARIES - OVER TIME	2,146	309	3,000	3,000
01.412.4031	SALARIES - PART TIME	31,265	20,392	38,000	40,000
01.412.4111	I.M.R.F.	24,690	30,306	36,000	37,600
01.412.4121	SOCIAL SECURITY	19,305	20,434	27,000	28,200
01.412.4131	GROUP HEALTH INSURANCE	64,830	52,488	75,000	75,000
01.412.4133	ICMA/IPPFA EMPLOYER CONTRIBUTION	3,906	3,687	5,000	5,500
01.412.4134	SAFETY & WELL EMPLOYEE	1,855	417	2,500	2,500
01.412.4136	SELF-INSURANCE REIMBURSEMENT	11,692	20,344	25,000	25,000
01.412.4141	WORKERS' COMPENSATION	2,833	2,875	7,600	7,600
01.412.4151	UNEMPLOYMENT COMPENSATION	2,397	420	1,000	1,000
	TOTAL PERSONNEL	398,616	409,233	542,100	590,400
REPAIRS AND MAINTENANCE:					
01.412.4241	R&M - OFFICE EQUIP.	2,951	4,149	8,000	8,000
	TOTAL REPAIRS AND MAINTENANCE	2,951	4,149	8,000	8,000
PROFESSIONAL SERVICES:					
01.412.4351	PROFESSIONAL SERVICES	0	0	50,000	50,000
01.412.4372	HIRING PROCESS	144	356	7,500	7,500
	TOTAL PROFESSIONAL SERVICES	144	356	57,500	57,500
COMMUNICATION:					
01.412.4431	PUBLICATIONS	205	223	500	500
01.412.4432	PRINTING & DUPLICATING	2,949	854	3,500	3,500
01.412.4433	POSTAGE	6,192	7,045	7,000	7,500
01.412.4441	TELEPHONE	10,535	10,912	15,000	12,000
	TOTAL COMMUNICATION	19,881	19,034	26,000	23,500
PROFESSIONAL DEVELOPMENT:					
01.412.4511	DUES	4,613	5,212	6,000	6,000
01.412.4531	COMMUNITY RELATIONS	774	3	1,000	1,000
01.412.4532	EMPLOYEE RELATIONS	60	210	1,200	1,200
01.412.4534	EVENTS	27,820	13,925	38,000	50,000
01.412.4535	BUSINESS RECRUITMENT/DEVELOP	0	0	500	500
01.412.4541	MEETING EXPENSE	370	270	1,000	1,000
01.412.4551	EDUCATIONAL TRAINING	1,752	2,315	2,500	3,500
	TOTAL PROFESSIONAL DEVELOPMENT	35,389	21,935	50,200	63,200
CONTRACTUAL SERVICES:					
01.412.4651	SWARM INSURANCE	13,806	12,587	20,000	22,000
01.412.4661	OFFICE EQUIPMENT LEASE/RENTAL	2,829	2,263	2,500	2,500
	TOTAL CONTRACTUAL SERVICES	16,635	14,850	22,500	24,500

FY 19-20 ACTUAL	FY 20-21 ACTUAL	FY 21-22 BUDGET	FY 22-23 BUDGET
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GENERAL SUPPLIES:

01.412.4751	OFFICE SUPPLIES	5,217	4,609	8,000	8,000
01.412.4752	COMPUTER SOFTWARE	687	2,797	9,000	0
01.412.4753	COMPUTER SOFTWARE & SUPPORT	19,166	11,830	27,000	40,000
01.412.4772	OFFICE EQUIPMENT	1,146	6,735	4,000	6,000
01.412.4781	UNIFORMS	579	322	1,000	1,000
01.412.4791	EQUIPMENT & ACCESSORIES	0	0	500	500
	TOTAL GENERAL SUPPLIES	26,795	26,293	49,500	55,500

<u>TOTALS: OFFICE OF THE ADMINISTRATOR</u>	500,411	495,850	755,800	822,600
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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 19-20 ACTUAL	FY 20-21 ACTUAL	FY 21-22 BUDGET	FY 22-23 BUDGET
EXPENSES					
PERSONNEL:					
01.413.4011	SALARIES - FULL TIME	179,604	188,607	260,000	299,000
01.413.4021	SALARIES - OVER TIME	0	0	500	5,000
01.413.4031	SALARIES - PART TIME	0	0	5,000	5,000
01.413.4111	I.M.R.F	18,739	21,097	28,000	28,000
01.413.4121	SOCIAL SECURITY	13,069	13,731	19,500	21,000
01.413.4131	GROUP HEALTH INSURANCE	35,069	32,861	42,000	42,000
01.413.4133	ICMA/IPPFA EMPLOYER CONTRIBUTION	2,268	2,169	2,500	4,000
01.413.4136	SELF-INSURANCE REIMBURSEMENT	4,621	2,356	12,000	12,000
01.413.4141	WORKERS' COMPENSATION	1,827	1,750	5,500	5,500
01.413.4151	UNEMPLOYMENT COMPENSATION	278	256	1,000	1,000
	TOTAL PERSONNEL	255,475	262,827	376,000	422,500
REPAIRS AND MAINTENANCE:					
01.413.4241	R&M - OFFICE EQUIP.	619	492	1,000	1,000
	TOTAL REPAIRS AND MAINTENANCE	619	492	1,000	1,000
PROFESSIONAL SERVICES:					
01.413.4331	AUDITOR FEES	17,693	15,895	21,000	21,500
01.413.4371	BANKING FEES	4,198	6,221	8,500	12,000
01.413.4372	HIRING PROCESS	0	0	500	500
	TOTAL PROFESSIONAL SERVICES	21,891	22,116	30,000	34,000
COMMUNICATION:					
01.413.4441	TELEPHONE	1,312	1,937	2,500	2,500
	TOTAL COMMUNICATION	1,312	1,937	2,500	2,500
PROFESSIONAL DEVELOPMENT:					
01.413.4511	DUES	988	1,370	1,500	1,500
01.413.4541	MEETING EXPENSE	0	0	500	500
01.413.4551	EDUCATIONAL TRAINING	891	940	3,500	3,500
	TOTAL PROFESSIONAL DEVELOPMENT	1,879	2,310	5,500	5,500
CONTRACTUAL SERVICES:					
01.413.4651	SWARM INSURANCE	6,943	5,813	9,900	9,900
01.413.4653	BONDS & APPRAISALS	86	11,311	24,500	24,500
	TOTAL CONTRACTUAL SERVICES	7,029	17,124	34,400	34,400
GENERAL SUPPLIES:					
01.413.4751	OFFICE SUPPLIES	3,194	3,703	4,000	5,000
01.413.4752	COMPUTER SOFTWARE	0	1,500	3,000	0
01.413.4753	COMPUTER SOFTWARE & SUPPORT	19,088	27,929	32,000	59,000
01.413.4772	OFFICE EQUIPMENT	109	68	3,000	10,000
01.413.4781	UNIFORMS	0	0	500	500
	TOTAL GENERAL SUPPLIES	22,391	33,200	42,500	74,500
<u>TOTALS: FINANCE DEPARTMENT</u>		310,596	340,006	491,900	574,400

POLICE (DEPT 421/422) - EXPENSES

The Police Department provides protection and policing services to over 20,000 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 few 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 19-20 ACTUAL	FY 20-21 ACTUAL	FY 21-22 BUDGET	FY 22-23 BUDGET
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EXPENSES

LAW ENFORCEMENT

PERSONNEL:

01.421.4011	SALARIES - FULL TIME	3,346,037	3,522,502	3,985,000	4,090,000
01.421.4021	SALARIES - OVER TIME	99,443	56,235	120,000	120,000
01.421.4022	HOLIDAY PAY - POLICE	113,045	125,273	145,000	145,000
01.421.4025	SPECIAL EVENT PAY	4,767	3,640	7,500	5,000
01.421.4031	SALARIES - PART TIME	62,527	70,812	85,000	105,000
01.421.4051	SALARIES - CROSSING GUARD	2,430	2,160	2,500	2,500
01.421.4111	I.M.R.F.	41,389	48,041	56,000	56,000
01.421.4121	SOCIAL SECURITY	269,696	284,392	335,000	335,000
01.421.4130	POLICE PENSION EXPENSE	1,111,866	1,205,010	1,487,300	1,471,500
01.421.4131	GROUP HEALTH INSURANCE	599,218	587,049	760,000	760,000
01.421.4133	ICMA/IPPFA EMPLOYER CONTRIBUTION	43,611	43,167	55,000	55,000
01.421.4134	SAFETY & WELL EMPLOYEE	2,585	1,799	2,500	8,000
01.421.4136	SELF-INSURANCE REIMBURSEMENT	131,375	154,970	160,000	165,000
01.421.4141	WORKERS' COMPENSATION	33,237	34,425	75,000	75,000
01.421.4151	UNEMPLOYMENT COMPENSATION	4,784	4,907	15,000	15,000
	TOTAL PERSONNEL	5,866,010	6,144,382	7,290,800	7,408,000

REPAIRS AND MAINTENANCE:

01.421.4241	R&M - EQUIPMENT	4,696	8,784	7,000	9,000
01.421.4242	R&M - OFFICE EQUIPMENT	9,558	11,003	12,000	12,500
01.421.4243	R&M - VEHICLES	33,885	45,085	40,000	40,000
01.421.4251	R&M - UNIFORMS	2,973	2,772	5,000	5,000
	TOTAL REPAIRS AND MAINTENANCE	51,112	67,644	64,000	66,500

PROFESSIONAL SERVICES:

01.421.4321	ATTORNEY FEES	71,157	79,852	100,000	100,000
01.421.4371	ADMINISTRATIVE FEES	703	2,168	36,000	36,000
01.421.4372	HIRING PROCESS	333	199	500	500
	TOTAL PROFESSIONAL SERVICES	72,193	82,219	136,500	136,500

		FY 19-20 ACTUAL	FY 20-21 ACTUAL	FY 21-22 BUDGET	FY 22-23 BUDGET
COMMUNICATION:					
01.421.4411	POLICE COMM. CENTER	382,217	397,770	450,000	465,000
01.421.4433	POSTAGE	851	621	1,000	1,000
01.421.4441	TELEPHONE	12,567	13,430	14,000	14,000
	TOTAL COMMUNICATION	395,635	411,821	465,000	480,000
PROFESSIONAL DEVELOPMENT:					
01.421.4511	DUES	9,768	10,679	12,500	12,500
01.421.4512	SUBSCRIPTIONS	278	304	500	500
01.421.4531	COMMUNITY RELATIONS	6,254	2,659	6,000	6,000
01.421.4532	EMPLOYEE RELATIONS	244	59	500	500
01.421.4533	DARE PROGRAM	4,038	3,999	4,000	4,000
01.421.4541	MEETING EXPENSE	365	425	2,500	2,500
01.421.4551	EDUCATIONAL TRAINING	17,494	43,951	50,000	50,000
01.421.4553	FALL FESTIVAL/CADET SUPPORT	6,403	398	11,500	11,500
01.421.4554	MAJOR CRASH INVESTIGATIVE TM	0	0	500	500
01.421.4555	REIMBURSABLE EXPENSES	0	0	5,000	5,000
	TOTAL PROFESSIONAL DEVELOPMENT	44,844	62,474	93,000	93,000
CONTRACTUAL SERVICES:					
01.421.4651	SWARM INSURANCE	119,239	109,340	156,000	156,000
01.421.4654	ANIMAL CONTROL	700	150	1,500	1,500
	TOTAL CONTRACTUAL SERVICES	119,939	109,490	157,500	157,500
GENERAL SUPPLIES:					
01.421.4721	FIREARMS SUPPLIES	13,387	10,387	12,500	12,500
01.421.4731	GASOLINE/OIL	84,687	81,490	125,000	130,000
01.421.4751	OFFICE SUPPLIES	3,793	4,084	5,500	5,500
01.421.4752	COMPUTER SOFTWARE	923	3,334	17,000	0
01.421.4753	COMPUTER SOFTWARE & SUPPORT	36,251	38,926	73,000	175,000
01.421.4761	OPERATING SUPPLIES	5,247	4,929	6,500	6,500
01.421.4771	OFFICE FURNITURE	7,950	7,404	8,000	8,000
01.421.4772	OFFICE EQUIPMENT	9,909	7,642	7,000	8,000
01.421.4781	UNIFORMS	19,189	20,155	22,500	22,500
01.421.4791	EQUIPMENT & ACCESSORIES	29,090	31,074	45,000	66,000
01.421.4795	FORFEITURE FUND EXPENSE	750	13,439	15,000	15,000
01.421.4796	DUI FUND EXPENSE	21,589	14,978	15,000	24,000
	TOTAL GENERAL SUPPLIES	232,765	237,842	352,000	473,000
<u>TOTALS: LAW ENFORCEMENT</u>		6,782,498	7,115,872	8,558,800	8,814,500
POLICE/FIRE COMMISSION					
01.422.4041	SALARIES-APPOINTED OFFICIALS	390	810	1,500	1,500
01.422.4121	SOCIAL SECURITY	30	62	100	100
01.422.4134	SAFETY & WELL EMPLOYEE	5,465	7,894	3,000	3,000
01.422.4135	ELIGIBILITY/PROMOTION	195	8,146	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	0	0	500	500
01.422.4751	OFFICE SUPPLIES	0	0	500	500
	<u>TOTALS: POLICE/FIRE COMMISSION</u>	6,455	17,287	17,000	17,000
<u>TOTALS: POLICE DEPARTMENT</u>		6,788,953	7,133,159	8,575,800	8,831,500

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 19-20 ACTUAL	FY 20-21 ACTUAL	FY 21-22 BUDGET	FY 22-23 BUDGET
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EXPENSES

CIVIL DEFENSE:

01.428.4241	R&M - EQUIPMENT	7,268	4,153	8,000	28,000
01.428.4361	CONTRACTUAL SERVICES	23,674	0	0	0
	TOTAL CIVIL DEFENSE	30,942	4,153	8,000	28,000
<u>TOTALS: CIVIL DEFENSE</u>		30,942	4,153	8,000	28,000

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 19-20 ACTUAL	FY 20-21 ACTUAL	FY 21-22 BUDGET	FY 22-23 BUDGET
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EXPENSES

STREETS

PERSONNEL:

01.441.4011	SALARIES - FULL TIME	955,819	1,013,898	1,070,000	1,218,000
01.441.4021	SALARIES - OVER TIME	140,327	165,935	175,000	175,000
01.441.4031	SALARIES - PART TIME	26,089	34,541	55,000	55,000
01.441.4111	I.M.R.F.	114,571	132,788	160,000	160,000
01.441.4121	SOCIAL SECURITY	83,117	90,677	100,000	100,000
01.441.4131	GROUP HEALTH INSURANCE	236,072	236,760	270,000	290,000
01.441.4133	ICMA/IPPFA EMPLOYER CONTRIBUTION	16,821	16,071	20,000	20,000
01.441.4134	SAFETY & WELL EMPLOYEE	(39)	473	500	500
01.441.4136	SELF-INSURANCE REIMBURSEMENT	53,250	22,280	65,000	65,000
01.441.4141	WORKERS' COMPENSATION	11,329	10,378	25,000	25,000
01.441.4151	UNEMPLOYMENT COMPENSATION	1,502	1,490	5,000	5,000
	TOTAL PERSONNEL	1,638,858	1,725,291	1,945,500	2,113,500

REPAIRS AND MAINTENANCE:

01.441.4211	R&M - BLDG/SITE IMPROVEMENT	81,289	96,598	98,000	108,000
01.441.4215	R&M - LAWN MOWING	180,314	231,709	210,000	220,000
01.441.4216	R&M - PUBLIC GRDS	129,738	132,126	135,000	156,000
01.441.4218	R&M - PRAIRIE PARK	10,851	31,696	15,000	15,000
01.441.4220	R&M - SIDEWALKS	38,182	25,474	35,000	35,000
01.441.4222	R&M - ROAD SALT	269,651	268,330	280,000	280,000
01.441.4230	R&M - PATCHING MIX	8,886	12,109	8,000	8,000
01.441.4231	R&M - CURBS	2,718	11,642	15,000	15,000
01.441.4232	R&M - STORM SYSTEM	74,042	84,691	90,000	90,000
01.441.4233	R&M - STREETS/SIGNS	39,743	81,081	65,000	65,000
01.441.4234	R&M - TRAFFIC LIGHTS	25,214	26,364	32,000	40,000
01.441.4235	R&M - TREES & WEEDS	32,752	37,248	35,000	40,000
01.441.4236	R&M - STREET LIGHTS	107,904	127,878	90,000	95,000
01.441.4237	R&M - EMERGENCY RESPONSE SERVICES	0	29,946	2,500	2,500
01.441.4238	R&M - STREET SWEEP	41,576	28,979	45,000	45,000
01.441.4241	R&M - EQUIPMENT	6,509	0	7,000	7,000
01.441.4243	R&M - VEHICLES	78,552	147,701	100,000	110,000
01.441.4251	R&M - UNIFORMS	10,808	5,836	11,000	10,000
	TOTAL REPAIRS AND MAINTENANCE	1,138,729	1,379,408	1,273,500	1,341,500

		FY 19-20 ACTUAL	FY 20-21 ACTUAL	FY 21-22 BUDGET	FY 22-23 BUDGET
PROFESSIONAL SERVICES:					
01.441.4321	ATTORNEY FEES	0	683	10,000	20,000
01.441.4324	NPDES FEE	1,000	1,138	1,500	1,500
01.441.4351	PROFESSIONAL SERVICES	8,268	20,867	10,000	20,000
01.441.4352	BRIDGE INSPECTIONS	4,593	14,133	7,500	7,500
01.441.4372	HIRING PROCESS	0	0	500	500
01.441.4381	WATER STUDY/ADMIN SERVICES	0	17,362	10,000	10,000
	TOTAL PROFESSIONAL SERVICES	13,861	54,183	39,500	59,500
COMMUNICATIONS					
01.441.4431	PUBLISHING	482	488	1,000	1,000
01.441.4441	TELEPHONE	6,031	6,496	6,000	8,500
	TOTAL COMMUNICATIONS	6,513	6,984	7,000	9,500
PROFESSIONAL DEVELOPMENT:					
01.441.4511	DUES	834	3,210	3,000	3,000
01.441.4541	MEETING EXPENSE	318	1,201	1,500	1,500
01.441.4551	EDUCATIONAL TRAINING	5,025	1,802	10,000	7,500
	TOTAL PROFESSIONAL DEVELOPMENT	6,177	6,213	14,500	12,000
CONTRACTUAL SERVICES:					
01.441.4611	ELECTRICITY	22,213	16,983	23,000	23,000
01.441.4612	HEAT	6,880	7,338	8,000	8,000
01.441.4632	STREET LIGHTING	122,719	114,028	123,000	123,000
01.441.4651	SWARM INSURANCE	37,482	33,872	56,400	56,400
01.441.4661	EQUIPMENT LEASE/RENTAL	10,286	7,273	13,000	20,000
01.441.4672	PEST CONTROL	104,242	96,475	120,000	120,000
	TOTAL CONTRACTUAL SERVICES	303,822	275,969	343,400	350,400
GENERAL SUPPLIES:					
01.441.4731	GASOLINE/OIL	66,752	65,779	75,000	75,000
01.441.4741	JANITORIAL SUPPLIES	20,061	22,441	25,000	25,000
01.441.4751	OFFICE SUPPLIES	391	383	1,000	1,000
01.441.4752	COMPUTER SOFTWARE	946	5,658	13,500	0
01.441.4753	COMPUTER SOFTWARE & SUPPORT	6,672	6,700	16,000	58,000
01.441.4761	OPERATING SUPPLIES	16,524	15,412	25,000	25,000
01.441.4762	SAFETY SUPPLIES	6,364	5,544	6,000	8,000
01.441.4772	OFFICE EQUIPMENT	601	396	2,000	4,000
01.441.4791	EQUIPMENT & ACCESSORIES	1,555	2,188	10,000	6,500
	TOTAL GENERAL SUPPLIES	119,866	124,501	173,500	202,500
<u>TOTALS: PUBLIC WORKS DEPARTMENT</u>		3,227,826	3,572,549	3,796,900	4,088,900

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 19-20 ACTUAL	FY 20-21 ACTUAL	FY 21-22 BUDGET	FY 22-23 BUDGET
01.442.4011	SALARIES - FULL TIME	283,402	323,108	465,000	461,000
01.442.4021	SALARIES - OVER TIME	3,732	2,840	4,000	4,000
01.442.4031	SALARIES - PART TIME	70,658	72,519	90,000	140,000
01.442.4111	I.M.R.F.	32,860	39,703	50,000	50,000
01.442.4121	SOCIAL SECURITY	26,546	29,667	35,000	35,000
01.442.4131	GROUP HEALTH INSURANCE	77,034	77,475	120,000	100,000
01.442.4133	ICMA/IPPPFA EMPLOYER CONTRIBUTION	4,907	5,689	9,000	7,500
01.442.4134	SAFETY & WELL EMPLOYEE	0	0	200	200
01.442.4136	SELF-INSURANCE REIMBURSEMENT	19,719	19,071	32,000	25,000
01.442.4141	WORKERS' COMPENSATION	3,840	3,798	9,800	9,800
01.442.4151	UNEMPLOYMENT COMPENSATION	585	555	2,500	2,500
	TOTAL PERSONNEL	523,283	574,425	817,500	835,000

REPAIRS AND MAINTENANCE:

01.442.4235	R&M - PROPERTY MAINTENANCE	11,954	7,025	25,000	25,000
01.442.4241	R&M - EQUIPMENT	619	2,174	2,000	3,000
01.442.4243	R&M - VEHICLES	559	812	4,000	3,500
	TOTAL REPAIRS AND MAINTENANCE	13,132	10,011	31,000	31,500

PROFESSIONAL SERVICES:

01.442.4321	ATTORNEY FEES	13,841	42,166	30,000	50,000
01.442.4343	INSPECTION FEES	42,401	38,864	40,000	40,000
01.442.4359	EMERGENCY CONTRACT SERVICE	975	1,455	5,000	5,000
01.442.4371	BANKING FEES	0	0	0	5,000
01.442.4372	HIRING PROCESS	73	0	500	500
01.442.4391	CONSULTANT PLAN REVIEW FEE	51,055	34,036	55,000	55,000
	TOTAL PROFESSIONAL SERVICES	108,345	116,521	130,500	155,500

COMMUNICATION:

01.442.4431	PUBLISHING	967	30	800	750
01.442.4433	POSTAGE	0	214	1,000	750
01.442.4441	TELEPHONE	2,430	3,530	3,500	3,500
	TOTAL COMMUNICATION	3,397	3,774	5,300	5,000

PROFESSIONAL DEVELOPMENT:

01.442.4511	DUES	670	200	900	900
01.442.4512	SUBSCRIPTIONS	0	0	500	500
01.442.4541	MEETING EXPENSE	230	0	800	800
01.442.4551	EDUCATIONAL TRAINING	2,656	1,463	7,500	7,500
	TOTAL PROFESSIONAL DEVELOPMENT	3,556	1,663	9,700	9,700

FY 19-20 ACTUAL	FY 20-21 ACTUAL	FY 21-22 BUDGET	FY 22-23 BUDGET
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CONTRACTUAL SERVICES:

01.442.4651	SWARM INSURANCE	14,597	12,614	19,000	21,000
	TOTAL CONTRACTUAL SERVICES	14,597	12,614	19,000	21,000

GENERAL SUPPLIES:

01.442.4731	GASOLINE/OIL	4,744	4,272	7,000	7,500
01.442.4751	OFFICE SUPPLIES	1,503	3,565	3,000	3,000
01.442.4752	COMPUTER SOFTWARE	0	2,500	7,500	0
01.442.4753	COMPUTER SOFTWARE & SUPPORT	14,339	29,971	42,000	84,000
01.442.4761	OPERATING SUPPLIES	1,045	95	1,500	1,500
01.442.4771	OFFICE FURNITURE	0	170	7,500	4,000
01.442.4772	OFFICE EQUIPMENT	0	191	3,000	10,000
01.442.4781	UNIFORMS	1,622	822	1,800	1,800
01.442.4791	EQUIPMENT & ACCESSORIES	0	36	1,000	1,000
	TOTAL GENERAL SUPPLIES	23,253	41,622	74,300	112,800

OTHER:

01.442.4950	BAD DEBT EXP-LOT MOWING	7,616	70,993	10,000	7,500
	TOTAL OTHER	7,616	70,993	10,000	7,500

TOTALS: BUILDING DEPARTMENT

697,179	831,623	1,097,300	1,178,000
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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 19-20 ACTUAL	FY 20-21 ACTUAL	FY 21-22 BUDGET	FY 22-23 BUDGET
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EXPENSES

CONTRACTUAL SERVICES:

01.447.4621	GARBAGE DISPOSAL	1,123,604	1,169,905	1,260,000	1,318,000
01.447.4622	YARD WASTE DISPOSAL	33,870	28,950	37,500	38,500
01.447.4625	RECYCLING FEE	302,527	314,578	351,000	366,000
	TOTAL CONTRACTUAL SERVICES	1,460,001	1,513,433	1,648,500	1,722,500

TOTALS: GARBAGE DISPOSAL

1,460,001	1,513,433	1,648,500	1,722,500
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COMMUNITY DEVELOPMENT (DEPT 461) - EXPENSES

The Community Development Department oversees the functional areas of economic development, development review (current planning), long-range planning, zoning administration, and engineering review (handled by a private consulting firm) and historic preservation. The Community Development 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 Community Development 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 19-20 ACTUAL	FY 20-21 ACTUAL	FY 21-22 BUDGET	FY 22-23 BUDGET
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EXPENSES

PERSONNEL:

01.461.4011	SALARIES - FULL TIME	193,097	176,718	325,000	355,000
01.461.4021	SALARIES - OVER TIME	1,993	3,077	5,000	6,500
01.461.4031	SALARIES - PART TIME	0	0	12,000	7,500
01.461.4041	SALARIES-APPOINTED OFFICIAL	2,910	3,840	5,500	5,500
01.461.4111	I.M.R.F.	20,311	20,017	35,000	35,000
01.461.4121	SOCIAL SECURITY	14,451	13,574	24,000	24,000
01.461.4131	GROUP HEALTH INSURANCE	41,736	25,011	70,000	70,000
01.461.4133	ICMA/IPPFA EMPLOYER CONTRIBUTION	2,500	2,098	5,000	5,000
01.461.4136	SELF-INSURANCE REIMBURSEMENT	11,433	9,920	20,000	20,000
01.461.4141	WORKERS' COMPENSATION	2,464	2,480	6,700	6,700
01.461.4151	UNEMPLOYMENT COMPENSATION	375	362	1,000	1,000
	TOTAL PERSONNEL	291,270	257,097	509,200	536,200

REPAIRS AND MAINTENANCE:

01.461.4241	R&M - OFFICE EQUIP.	2,932	2,715	3,200	3,200
01.461.4243	R&M - VEHICLES	1,768	3,534	1,500	2,500
	TOTAL REPAIRS AND MAINTENANCE	4,700	6,249	4,700	5,700

PROFESSIONAL SERVICES:

01.461.4321	ATTORNEY FEES	2,535	585	5,000	5,000
01.461.4341	CONSULTANT FEES	16,992	0	40,000	120,000
01.461.4351	ENGINEER FEES	70,769	40,954	65,000	65,000
01.461.4361	CONTRACTUAL FEES	0	0	5,000	0
01.461.4362	ECONOMIC DEVELOPMENT	4,841	6,642	7,500	50,000
01.461.4372	HIRING PROCESS	690	29,636	7,500	7,500
	TOTAL PROFESSIONAL SERVICES	95,827	77,817	130,000	247,500

COMMUNICATION:

01.461.4431	PUBLISHING	1,146	3,397	3,000	3,000
01.461.4432	PRINTING & DUPLICATING	0	0	500	500
01.461.4433	POSTAGE	18	81	200	500
01.461.4441	TELEPHONE	1,581	2,712	2,700	2,700
	TOTAL COMMUNICATION	2,745	6,190	6,400	6,700

		FY 19-20 ACTUAL	FY 20-21 ACTUAL	FY 21-22 BUDGET	FY 22-23 BUDGET
PROFESSIONAL DEVELOPMENT:					
01.461.4511	DUES	1,874	0	2,500	3,000
01.461.4512	SUBSCRIPTIONS	0	0	500	300
01.461.4531	COMMUNITY RELATIONS	0	50	1,000	1,000
01.461.4541	MEETING EXPENSE	20	47	1,000	1,000
01.461.4551	EDUCATIONAL TRAINING	2,487	367	5,000	5,000
01.461.4561	PLAN COMMISSION EXPENSE	2,054	1,933	3,000	3,000
	TOTAL PROFESSIONAL DEVELOPMENT	6,435	2,397	13,000	13,300
CONTRACTUAL SERVICES:					
01.461.4651	SWARM INSURANCE	9,364	8,238	12,500	12,500
	TOTAL CONTRACTUAL SERVICES	9,364	8,238	12,500	12,500
GENERAL SUPPLIES:					
01.461.4731	GASOLINE/OIL	515	859	1,200	1,000
01.461.4751	OFFICE SUPPLIES	150	309	1,000	700
01.461.4752	COMPUTER SOFTWARE	892	5,628	10,500	0
01.461.4753	COMPUTER SOFTWARE & SUPPORT	7,448	6,827	15,000	45,000
01.461.4754	GIS SUPPLIES	372	0	1,000	1,000
01.461.4771	OFFICE FURNITURE	0	2,011	5,000	2,500
01.461.4772	OFFICE EQUIPMENT	404	650	2,000	3,000
01.461.4781	UNIFORMS	184	0	800	500
01.461.4791	EQUIPMENT & ACCESSORIES	0	0	500	500
	TOTAL GENERAL SUPPLIES	9,965	16,284	37,000	54,200
<u>TOTALS: COMMUNITY DEVELOPMENT</u>		420,306	374,272	712,800	876,100

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 19-20 ACTUAL	FY 20-21 ACTUAL	FY 21-22 BUDGET	FY 22-23 BUDGET
REVENUES	586,724	658,800	607,000	593,000
EXPENSES	3,309,539	4,038,722	7,444,500	11,239,300
CHANGE IN FUND BALANCE BEFORE TRANSFERS	(2,722,815)	(3,379,922)	(6,837,500)	(10,646,300)
TRANSFERS IN				
31.390.3911 TRANSFER FROM GENERAL FUND	5,844,269	6,600,000	0	0
TOTAL TRANSFERS IN	5,844,269	6,600,000	0	0
NET CHANGE IN FUND BALANCE	3,121,454	3,220,078	(6,837,500)	(10,646,300)

GENERAL CAPITAL DEVELOPMENT FUND - REVENUES

REVENUES

INTERGOVERNMENTAL REVENUES:

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

CHARGES FOR SERVICES:

31.360.3653	DEVELOPMENT CONTRIBUTION FEE	105,213	129,616	110,000	110,000
31.360.3654	RECREATIONAL FEE	8	0	0	0
31.360.3658	TRANSPORTATION FEE	33,658	62,081	45,000	45,000
	TOTAL CHARGES FOR SERVICES	138,879	191,697	155,000	155,000

INTEREST INCOME:

31.370.3732	INTEREST INCOME	271,399	35,968	40,000	20,000
	TOTAL INTEREST INCOME	271,399	35,968	40,000	20,000

MISCELLANEOUS:

31.380.3817	REIMBURSEMENTS	10,010	8,038	5,000	3,000
31.380.3819	PROPERTY RENT	25,735	11,335	0	0
31.380.3897	SALE OF CAPITAL ASSETS	27,078	400,972	2,000	10,000
31.380.3898	MISCELLANEOUS	113,623	10,790	5,000	5,000
	TOTAL MISCELLANEOUS	176,446	431,135	12,000	18,000

TOTALS: CAPITAL DEVELOPMENT FUND

586,724	658,800	607,000	593,000
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GENERAL CAPITAL DEVELOPMENT FUND - EXPENSES

EXPENSES

STREETS - REPAIRS & MAINTENANCE:

31.477.4233 R&M - STREETS

<i>Street Resurfacing Program</i>	2,216,355	2,973,729	4,000,000	7,000,000
<i>Replace Street Name Signs</i>	0	0	0	50,000
<i>Center Rd Quiet Zone Correction</i>	0	0	0	5,000
<i>Crack Sealing</i>	0	0	50,000	50,000
<i>Steger A1 Coating</i>	0	0	50,000	0
<i>84th Avenue Improvements</i>	0	37,835	0	0
TOTAL R&M - STREETS	2,216,355	3,011,564	4,100,000	7,105,000

CONTRACTUAL SERVICES:

31.477.4361 CONTRACTUAL SERVICES

108,759	200	35,000	35,000
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BUILDING:

31.477.5121 BUILDING

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

BUILDING-MAINTENANCE:

31.477.5122 BUILDING-MAINTENANCE

<i>Replace Village Hall Windows</i>	0	0	0	20,000
<i>Grainery Inspection</i>	9,270	0	0	15,000
<i>Grainery Repairs</i>	0	0	0	50,000
<i>Tire Machine</i>	0	0	0	11,000
<i>Tire Balancing Machine</i>	0	0	0	9,000
<i>Truck Hoist at 524 Center</i>	0	0	0	25,000
<i>PD Building Improvements</i>	0	0	5,000	18,000
<i>Resurface Trolley Barn Lot</i>	0	0	60,000	0
<i>Re-roof Chamber Building</i>	13,130	0	0	0
<i>Miscellaneous</i>	2,175	32,613	0	0
TOTAL BUILDING-MAINTENANCE	24,575	32,613	65,000	148,000

EQUIPMENT:

31.421.5131 EQUIPMENT-POLICE

<i>Vehicles/Equip</i>	130,295	223,888	192,500	364,800
<i>Body Cameras</i>	0	0	60,000	100,000
<i>License Plate Readers</i>	0	0	86,000	0
<i>Mobile and Portable Radios</i>	0	10,183	0	0
TOTAL EQUIPMENT-POLICE	130,295	234,071	338,500	464,800

31.441.5131 EQUIPMENT-PUBLIC WORKS

<i>Pickup Truck replacement</i>	28,330	107,020	50,000	50,000
<i>One-Ton Dump Truck replacement</i>	0	0	80,000	0
<i>Dump Truck replacement</i>	302,873	162,780	180,000	210,000
<i>Street Sweeper</i>	0	0	0	360,000
<i>PW Administration Vehicle</i>	0	0	42,000	0
<i>Compact Utility Loader</i>	0	0	35,000	0
<i>Leaf Vac</i>	44,624	0	55,000	0
<i>Leaf Box</i>	8,931	0	0	7,500
<i>Skidsteer Trailer</i>	0	0	18,000	0
<i>Wheel Loader</i>	0	174,840	0	0
<i>Portable Pressure Washer</i>	0	0	0	10,000
<i>Message Board Trailer</i>	7,645	0	0	0
<i>Salt Additive Tank and Pump</i>	0	6,226	0	0

		FY 19-20 ACTUAL	FY 20-21 ACTUAL	FY 21-22 BUDGET	FY 22-23 BUDGET
	<i>Impact Attenuator Trailer</i>	0	0	30,000	0
	<i>Anti-Ice Tank and Applicator</i>	0	0	20,000	0
	<i>Miscellaneous</i>	0	11,492	0	0
	TOTAL EQUIPMENT-PUBLIC WORKS	392,403	462,358	510,000	637,500
31.442.5131	EQUIPMENT-BLDG & CODE ENFORCEMENT				
	<i>Vehicle</i>	0	0	40,000	0
	TOTAL EQUIP-BLDG & CODE	0	0	40,000	0
31.461.5131	EQUIPMENT-DEVELOPMENT SERVICES				
	<i>Vehicle</i>	35,874	0	0	0
	TOTAL EQUIP-DEVELOPMENT SERVICES	35,874	0	0	0
OFFICE EQUIPMENT:					
31.421.5152	OFFICE EQUIPMENT-POLICE				
	<i>Copier</i>	0	0	6,000	7,000
	<i>Servers/Equipment</i>	50,869	28,205	28,000	0
	TOTAL OFFICE EQUIPMENT-POLICE	50,869	28,205	34,000	7,000
31.442.5152	OFFICE EQUIPMENT-BLDG & CODE				
	<i>Second Floor Remodel</i>	0	0	40,000	0
	TOTAL OFFICE EQUIP-BLDG & CODE	0	0	40,000	0
31.477.5152	OFFICE EQUIPMENT-GENERAL				
	<i>Copiers</i>	4,998	0	5,000	5,000
	<i>Information Technology Updates</i>	84,765	11,946	25,000	0
	TOTAL OFFICE EQUIPMENT-GENERAL	89,763	11,946	30,000	5,000
INFORMATION TECHNOLOGY:					
31.477.5155	INFORMATION TECHNOLOGY				
	<i>ERP (Enterprise Resource Planning) Software</i>	0	0	0	150,000
	<i>MFA (Multi-Factor Authentication)</i>	0	0	0	17,500
	<i>Managed Services-Security/Upgrades</i>	0	0	0	8,400
	<i>Miscellaneous</i>	0	0	0	24,100
	TOTAL INFORMATION TECHNOLOGY	0	0	0	200,000
STREET LIGHTS:					
31.477.5171	STREET LIGHTS	0	4,842	50,000	75,000
NEW STREETS:					
31.477.5172	STREETS - NEW	0	0	25,000	0
SIDEWALKS:					
31.477.5174	SIDEWALKS	0	0	50,000	75,000
STORMWATER MANAGEMENT:					
31.477.5176	STORMWATER MANAGEMENT	12,580	6,415	25,000	25,000
TREE REMOVAL AND REPLACEMENT:					
31.477.5181	TREE REMOVAL AND REPLACEMENT	54,650	6,452	67,000	75,000
OPEN SPACE IMPROVEMENTS:					
31.477.5261	OPEN SPACE IMPROVEMENTS				
	<i>Jackson Creek</i>	0	0	5,000	5,000
	<i>Miscellaneous</i>	0	0	10,000	10,000
	TOTAL OPEN SPACE IMPROVEMENTS	0	0	15,000	15,000

FY 19-20 ACTUAL	FY 20-21 ACTUAL	FY 21-22 BUDGET	FY 22-23 BUDGET
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BIKE PATHS:

31.477.5262 BIKE PATHS

<i>Sauk Trail Bike Path</i>	0	0	650,000	650,000
<i>OPRT Resurfacing</i>	0	0	0	170,000
<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>	4,052	29,107	0	0
TOTAL BIKE PATHS	4,052	29,107	725,000	895,000

INCENTIVES/GRANTS:

31.477.5265 INCENTIVES/GRANTS

<i>TIP (Target Incentive Program)</i>	0	0	0	500,000
<i>T3IP (Target Industry & Industrial Incentive Program)</i>	0	0	0	50,000
<i>Sales Tax Redevelopment Agreements</i>	120,000	160,000	180,000	0
<i>Miscellaneous</i>	2,201	19,672	500,000	200,000
TOTAL INCENTIVES/GRANTS	122,201	179,672	680,000	750,000

RETAIL/INDUSTRIAL GRANTS:

31.477.5266 RETAIL/INDUSTRIAL GRANTS

<i>Miscellaneous</i>	0	0	20,000	0
<i>T3IP</i>	15,000	4,115	50,000	0
TOTAL RETAIL/INDUSTRIAL GRANTS	15,000	4,115	70,000	0

COMMUNITY ENHANCEMENTS:

31.477.5268 COMMUNITY ENHANCEMENTS

<i>Downtown Parking Enhancement</i>	0	0	100,000	200,000
<i>Downtown Traffic Safety</i>	0	0	70,000	20,000
<i>Downtown Brick Paver Walk Replacement</i>	0	0	0	17,000
<i>Downtown Lighting Upgrades</i>	0	0	0	100,000
<i>New Holiday Lights</i>	0	0	0	40,000
<i>Downtown Stamped Asphalt</i>	0	0	25,000	0
<i>Miscellaneous</i>	52,163	27,162	300,000	300,000
TOTAL COMMUNITY ENHANCEMENTS	52,163	27,162	495,000	677,000

TOTALS: CAPITAL DEVELOPMENT

3,309,539	4,038,722	7,444,500	11,239,300
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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. 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 19-20 ACTUAL	FY 20-21 ACTUAL	FY 21-22 BUDGET	FY 22-23 BUDGET
REVENUES	945,288	1,399,879	1,828,135	1,731,300
EXPENSES	486,213	646,264	2,558,530	3,371,000
NET CHANGE IN FUND BALANCE	459,075	753,615	(730,395)	(1,639,700)

MOTOR FUEL TAX FUND - REVENUES

FY 19-20 ACTUAL	FY 20-21 ACTUAL	FY 21-22 BUDGET	FY 22-23 BUDGET
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REVENUES**INTERGOVERNMENTAL REVENUES:**

23.340.3423	MOTOR FUEL TAX	443,515	446,537	400,000	450,000
23.340.3424	TRANSPORTATION RENEWAL FUND	220,478	266,022	275,000	325,000
23.340.3425	REIMBURSEMENTS/GRANTS	254,566	97,567	760,000	760,000
	TOTAL INTERGOVERNMENTAL REVENUES	918,559	810,126	1,435,000	1,535,000

INTEREST INCOME:

23.370.3732	INTEREST INCOME	26,729	3,801	2,500	1,000
	TOTAL INTEREST INCOME	26,729	3,801	2,500	1,000

MISCELLANEOUS:

23.380.3895	MISCELLANEOUS	0	585,952	390,635	195,300
	TOTAL MISCELLANEOUS INCOME	0	585,952	390,635	195,300

TOTALS: MOTOR FUEL TAX FUND

945,288	1,399,879	1,828,135	1,731,300
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MOTOR FUEL TAX FUND - EXPENSES

FY 19-20 ACTUAL	FY 20-21 ACTUAL	FY 21-22 BUDGET	FY 22-23 BUDGET
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EXPENSES**ENGINEERING FEES:**23.486.4351 **ENGINEERING FEES***Pfeiffer Road Extension N of Rt 30**Design Engineering* 0 63,800 158,530 0*Construction Engineering* 0 0 0 250,000*St. Francis Resurfacing:**Design Engineering* 0 0 0 71,000*Route 45 & Steger Signal**Design Engineering* 0 0 0 50,000*St. Francis Road, Path and Bridge:**Construction Engineering* 318,207 121,959 0 0**TOTAL ENGINEERING FEES**

318,207	185,759	158,530	371,000
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CAPITAL IMPROVEMENTS:23.486.5172 **CAPITAL IMPROVEMENTS***Pfeiffer Road Extension N of Rt 30*

0 0 2,400,000 3,000,000

St. Francis Road

166,085 419,680 0 0

St. Francis Path

1,921 40,825 0 0

TOTAL CAPITAL IMPROVEMENTS

168,006	460,505	2,400,000	3,000,000
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TOTALS: MOTOR FUEL TAX FUND

486,213	646,264	2,558,530	3,371,000
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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 19-20 ACTUAL	FY 20-21 ACTUAL	FY 21-22 BUDGET	FY 22-23 BUDGET
REVENUES		11,638,175	13,131,682	12,269,500	12,961,500
EXPENSES					
DEPT 491	SEWER OPERATIONS	2,066,459	1,977,220	3,057,500	3,075,700
DEPT 492	WATER OPERATIONS	2,839,818	2,852,578	4,004,000	4,174,300
	TOTAL EXPENSES	4,906,277	4,829,798	7,061,500	7,250,000
CHANGE IN NET POSITION BEFORE TRANSFERS		6,731,898	8,301,884	5,208,000	5,711,500
TRANSFER OUT					
62.493.5468	TRANSFER TO S&W CAPITAL FUND	6,000,000	8,300,000	0	0
	TOTAL TRANSFERS OUT	6,000,000	8,300,000	0	0
CHANGE IN NET POSITION		731,898	1,884	5,208,000	5,711,500

SEWER AND WATER OPERATIONS FUND - REVENUES

REVENUES

PERMITS:

62.330.3312	WELL PERMITS	0	3,930	0	0
	TOTAL WELL PERMITS	0	3,930	0	0

CHARGES FOR SERVICES:

62.360.3661	SEWER RECEIPTS	7,888,822	8,942,373	8,500,000	8,800,000
62.360.3662	WATER RECEIPTS	3,534,619	4,099,510	3,700,000	4,100,000
62.360.3669	WATER METERS	46,194	49,695	45,000	45,000
	TOTAL CHARGES FOR SERVICES	11,469,635	13,091,578	12,245,000	12,945,000

INTEREST INCOME:

62.370.3732	INTEREST INCOME	138,664	14,361	10,000	2,000
	TOTAL INTEREST INCOME	138,664	14,361	10,000	2,000

MISCELLANEOUS:

62.380.3897	CONVENIENCE FEE	7,499	7,129	7,000	7,000
62.380.3899	MISCELLANEOUS	22,377	14,684	7,500	7,500
	TOTAL MISCELLANEOUS	29,876	21,813	14,500	14,500

TOTALS: S&W OPERATIONS FUND

11,638,175	13,131,682	12,269,500	12,961,500
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SEWER AND WATER OPERATIONS FUND - **EXPENSES****EXPENSES - SEWER****PERSONNEL:**

		FY 19-20 ACTUAL	FY 20-21 ACTUAL	FY 21-22 BUDGET	FY 22-23 BUDGET
62.491.4011	SALARIES - FULL TIME	600,665	635,555	675,000	741,000
62.491.4021	SALARIES - OVER TIME	39,168	32,478	45,000	45,000
62.491.4031	SALARIES - PART TIME	21,190	11,371	30,000	25,000
62.491.4111	I. M. R. F.	67,608	74,732	98,000	98,000
62.491.4121	SOCIAL SECURITY	48,456	49,568	65,000	65,000
62.491.4131	GROUP HEALTH INSURANCE	88,563	86,760	170,000	170,000
62.491.4133	ICMA/IPPPFA EMPLOYER CONTRIBUTION	5,613	5,261	10,000	10,000
62.491.4134	SAFETY & WELL EMPLOYEE	(58)	0	500	500
62.491.4136	SELF-INSURANCE REIMBURSEMENT	28,100	23,655	40,000	40,000
62.491.4141	WORKERS' COMPENSATION	6,688	6,119	15,400	15,400
62.491.4151	UNEMPLOYMENT COMPENSATION	1,019	894	6,500	6,500
	TOTAL PERSONNEL	907,012	926,393	1,155,400	1,216,400

REPAIRS AND MAINTENANCE:

62.491.4211	R&M - SITE IMPROVEMENT	36,100	34,463	40,000	40,000
62.491.4228	R&M - LINES/LIFT STATION	94,005	45,720	200,000	175,000
62.491.4229	R&M - TREATMENT PLANT	184,825	176,033	200,000	225,000
62.491.4241	R&M - OFFICE EQUIPMENT	1,547	1,284	3,000	3,000
62.491.4243	R&M - VEHICLES	22,760	13,814	25,000	25,000
62.491.4251	R&M - UNIFORMS	1,173	876	5,000	5,000
	TOTAL REPAIRS AND MAINTENANCE	340,410	272,190	473,000	473,000

PROFESSIONAL SERVICES:

62.491.4321	ATTORNEY FEES	24,398	2,553	40,000	40,000
62.491.4324	PERMIT/NPDES FEE	41,544	32,500	65,000	140,000
62.491.4331	AUDITOR FEES	7,883	7,190	11,000	11,000
62.491.4351	ENGINEER FEES	812	8,118	25,000	25,000
62.491.4371	ADMIN/BANKING FEES	48,614	59,427	60,000	70,000
62.491.4372	HIRING PROCESS	0	357	500	500
62.491.4381	WATER STUDY/ADMIN SERVICES	0	0	15,000	15,000
	TOTAL PROFESSIONAL SERVICES	123,251	110,145	216,500	301,500

COMMUNICATION:

62.491.4431	PUBLISHING	188	92	2,500	2,500
62.491.4433	POSTAGE	27,069	24,392	30,000	30,000
62.491.4441	TELEPHONE	11,959	8,497	12,000	12,000
	TOTAL COMMUNICATION	39,216	32,981	44,500	44,500

PROFESSIONAL DEVELOPMENT:

62.491.4511	DUES	23,710	30,401	30,000	30,000
62.491.4541	MEETING EXPENSE	0	0	3,000	3,000
62.491.4551	EDUCATIONAL TRAINING	0	832	20,000	20,000
	TOTAL PROFESSIONAL DEVELOPMENT	23,710	31,233	53,000	53,000

CONTRACTUAL SERVICES:

62.491.4611	ELECTRICITY	309,336	243,569	350,000	325,000
62.491.4612	HEAT	15,348	24,979	20,000	25,000
62.491.4641	SAMPLE TESTING	34,809	31,257	95,000	50,000
62.491.4642	SLUDGE REMOVAL	72,801	74,745	250,000	150,000
62.491.4651	SWARM INSURANCE	25,421	20,323	37,800	37,800
62.491.4653	BONDS & APPRAISALS	0	0	11,300	15,000
62.491.4661	LEASE RENTAL	0	0	1,500	1,500

		FY 19-20 ACTUAL	FY 20-21 ACTUAL	FY 21-22 BUDGET	FY 22-23 BUDGET
62.491.4662	J.U.L.I.E. FEE	3,512	3,171	7,500	7,500
62.491.4663	PROPERTY LEASE	0	237	500	500
	TOTAL CONTRACTUAL SERVICES	461,227	398,281	773,600	612,300
GENERAL SUPPLIES:					
62.491.4711	CHEMICALS	78,087	93,765	150,000	150,000
62.491.4712	LABORATORY SUPPLIES	5,129	16,388	20,000	20,000
62.491.4731	GASOLINE/OIL	26,955	26,860	30,000	30,000
62.491.4751	OFFICE SUPPLIES	8,651	6,764	10,000	10,000
62.491.4752	COMPUTER SOFTWARE	5,857	5,973	10,500	0
62.491.4753	COMPUTER SOFTWARE & SUPPORT	19,822	19,868	31,000	75,000
62.491.4761	OPERATING SUPPLIES	7,749	7,584	20,000	20,000
62.491.4762	SAFETY SUPPLIES	1,593	2,877	15,000	15,000
62.491.4772	OFFICE EQUIPMENT	209	2,101	25,000	25,000
62.491.4791	EQUIPMENT & ACCESSORIES	17,581	23,817	30,000	30,000
	TOTAL GENERAL SUPPLIES	171,633	205,997	341,500	375,000
<u>TOTALS: SEWER</u>		2,066,459	1,977,220	3,057,500	3,075,700
EXPENSES - WATER					
PERSONNEL:					
62.492.4011	SALARIES - FULL TIME	960,356	981,222	1,150,000	1,207,000
62.492.4021	SALARIES - OVER TIME	74,757	78,993	120,000	120,000
62.492.4031	SALARIES - PART TIME	8,502	12,176	30,000	25,000
62.492.4111	I. M. R. F.	106,761	117,935	140,000	140,000
62.492.4121	SOCIAL SECURITY	77,319	79,812	90,000	90,000
62.492.4131	GROUP HEALTH INSURANCE	170,803	163,522	210,000	225,000
62.492.4133	ICMA/IPPPFA EMPLOYER CONTRIBUTION	16,062	14,298	20,000	20,000
62.492.4134	SAFETY & WELL EMPLOYEE	(159)	0	500	500
62.492.4136	SELF-INSURANCE REIMBURSEMENT	27,439	22,667	45,000	45,000
62.492.4141	WORKERS' COMPENSATION	10,680	9,832	20,400	21,000
62.492.4151	UNEMPLOYMENT COMPENSATION	1,345	1,436	9,500	9,500
	TOTAL PERSONNEL	1,453,865	1,481,893	1,835,400	1,903,000
REPAIRS AND MAINTENANCE:					
62.492.4211	R&M - BUILDINGS	34,480	41,251	55,000	55,000
62.492.4241	R&M - OFFICE EQUIPMENT	1,547	1,448	2,000	2,000
62.492.4243	R&M - VEHICLES	29,539	22,432	25,000	30,000
62.492.4251	R&M - UNIFORMS	2,442	2,065	5,000	5,000
62.492.4261	R&M - WATER LINES	482,865	490,282	750,000	750,000
62.492.4262	R&M - WELLS	93,821	60,911	100,000	100,000
62.492.4271	R&M - WATER TOWER	31,019	7,977	50,000	40,000
	TOTAL REPAIRS AND MAINTENANCE	675,713	626,366	987,000	982,000
PROFESSIONAL SERVICES:					
62.492.4321	ATTORNEY FEES	12,436	4,436	25,000	25,000
62.492.4331	AUDITOR FEES	7,883	7,190	10,000	10,000
62.492.4351	ENGINEER FEES	1,352	6,944	25,000	25,000
62.492.4371	ADMIN/BANKING FEES	48,614	59,427	60,000	70,000
62.492.4372	HIRING PROCESS	0	357	500	500
62.492.4381	WATER STUDY/ADMIN SERVICES	8,235	8,396	95,000	148,500
	TOTAL PROFESSIONAL SERVICES	78,520	86,750	215,500	279,000

		FY 19-20 ACTUAL	FY 20-21 ACTUAL	FY 21-22 BUDGET	FY 22-23 BUDGET
COMMUNICATION:					
62.492.4431	PUBLISHING	244	405	1,500	1,500
62.492.4433	POSTAGE	29,315	24,573	30,000	30,000
62.492.4441	TELEPHONE	7,874	7,032	8,000	8,000
	TOTAL COMMUNICATION	37,433	32,010	39,500	39,500
PROFESSIONAL DEVELOPMENT:					
62.492.4511	DUES	8,314	5,111	10,000	10,000
62.492.4541	MEETING EXPENSE	60	0	2,500	2,500
62.492.4551	EDUCATIONAL TRAINING	1,118	1,132	10,000	10,000
	TOTAL PROFESSIONAL DEVELOPMENT	9,492	6,243	22,500	22,500
CONTRACTUAL SERVICES:					
62.492.4611	ELECTRICITY	200,997	215,132	250,000	250,000
62.492.4612	HEAT	9,478	10,793	13,000	13,000
62.492.4641	SAMPLE TESTING	23,644	14,529	25,000	25,000
62.492.4651	SWARM INSURANCE	33,554	32,653	49,800	49,800
62.492.4653	BONDS & APPRAISALS	0	0	8,800	15,000
62.492.4661	LEASE RENTAL	2,155	2,329	2,500	2,500
62.492.4662	J.U.L.I.E. FEE	3,512	3,171	7,500	7,500
62.492.4663	PROPERTY LEASE	1,742	1,505	2,500	2,500
	TOTAL CONTRACTUAL SERVICES	275,082	280,112	359,100	365,300
GENERAL SUPPLIES:					
62.492.4711	CHEMICALS	99,356	130,739	150,000	150,000
62.492.4712	LABORATORY SUPPLIES	6,382	10,381	15,000	15,000
62.492.4731	GASOLINE/OIL	28,080	24,811	30,000	35,000
62.492.4751	OFFICE SUPPLIES	10,902	10,806	15,000	15,000
62.492.4752	COMPUTER SOFTWARE	4,825	5,973	10,000	0
62.492.4753	COMPUTER SOFTWARE & SUPPORT	18,790	20,035	30,000	73,000
62.492.4761	OPERATING SUPPLIES	16,248	25,400	40,000	40,000
62.492.4762	SAFETY SUPPLIES	2,461	4,850	15,000	15,000
62.492.4772	OFFICE EQUIPMENT	5,918	2,245	10,000	10,000
62.492.4791	EQUIPMENT & ACCESSORIES	23,425	22,744	30,000	30,000
62.492.4792	WATER METERS	93,326	81,220	200,000	200,000
	TOTAL GENERAL SUPPLIES	309,713	339,204	545,000	583,000
<u>TOTALS: WATER</u>		2,839,818	2,852,578	4,004,000	4,174,300
<u>TOTALS: S&W OPERATIONS FUND</u>		4,906,277	4,829,798	7,061,500	7,250,000

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 19-20 ACTUAL	FY 20-21 ACTUAL	FY 21-22 BUDGET	FY 22-23 BUDGET
REVENUES		962,771	507,121	2,425,000	895,000
EXPENSES					
	SEWER	2,676,848	3,284,017	5,917,500	5,587,000
	WATER	585,586	5,678,517	6,712,500	8,902,000
	TOTAL EXPENSES	3,262,434	8,962,534	12,630,000	14,489,000
TRANSFERS IN					
68.390.3961	TRANSFER FROM W&S GENERAL	6,000,000	8,300,000	0	0
	TOTAL TRANSFERS IN	6,000,000	8,300,000	0	0
CHANGE IN NET POSITION		3,700,337	(155,413)	(10,205,000)	(13,594,000)

SEWER AND WATER CAPITAL FUND - REVENUES

REVENUES

INTERGOVERNMENTAL REVENUES:

68.340.3425	GRANTS	0	0	2,000,000	500,000
	TOTAL INTERGOVERNMENTAL REV	0	0	2,000,000	500,000

CHARGES FOR SERVICES:

68.360.3652	CAPACITY EXPANSION FEE	112,683	18,120	15,000	15,000
68.360.3665	SEWER CENTRAL SERVICE FEE	217,936	216,000	175,000	175,000
68.360.3666	WATER CENTRAL SERVICE FEE	217,936	216,000	175,000	175,000
	TOTAL CHARGES FOR SERVICES	548,555	450,120	365,000	365,000

INTEREST INCOME:

68.370.3732	INTEREST INCOME	392,724	57,001	60,000	30,000
	TOTAL INTEREST INCOME	392,724	57,001	60,000	30,000

MISCELLANEOUS:

68.380.3825	GAIN (LOSS) ON DISPOSAL	1,098	0	0	0
68.380.3899	MISCELLANEOUS	20,394	0	0	0
	TOTAL MISCELLANEOUS	21,492	0	0	0

TOTALS: SEWER & WATER CAPITAL FUND

962,771	507,121	2,425,000	895,000
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SEWER AND WATER CAPITAL FUND - EXPENSES**EXPENSES-SEWER****PROFESSIONAL SERVICES:**

68.491.4351	ENGINEERING FEES	43,315	32,761	110,000	100,000
68.491.4371	ADMIN/PROFESSIONAL SERVICES	0	7,500	10,000	10,000
	TOTAL PROFESSIONAL SERVICES	43,315	40,261	120,000	110,000

DEBT SERVICE PAYMENTS:

68.491.5011	I.E.P.A. LOAN	2,572,868	2,895,855	3,500,000	3,500,000
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CAPITAL IMPROVEMENTS:

68.491.5121	BUILDING - IMPROVEMENTS	0	0	300,000	50,000
68.491.5131	EQUIPMENT	6,321	115,034	597,500	707,000
68.491.5155	INFORMATION TECHNOLOGY	0	0	0	100,000
68.491.5182	SEWER SYSTEM IMPROVEMENTS	54,344	232,867	1,400,000	1,120,000
	TOTAL CAPITAL IMPROVEMENTS	60,665	347,901	2,297,500	1,977,000

TOTALS: SEWER

2,676,848	3,284,017	5,917,500	5,587,000
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EXPENSES-WATER**PROFESSIONAL SERVICES:**

68.492.4351	ENGINEERING FEES	1,050	24,395	50,000	50,000
68.492.4371	ADMIN/PROFESSIONAL SERVICES	0	7,500	25,000	25,000
	TOTAL PROFESSIONAL SERVICES	1,050	31,895	75,000	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	17,800	0	425,000	150,000
68.492.5131	EQUIPMENT	6,322	103,156	172,500	282,000
68.492.5155	INFORMATION TECHNOLOGY	0	0	0	100,000
68.492.5162	WATER TOWER	0	0	140,000	545,000
68.492.5163	WATER LINES - TRANSMISSION	376,978	4,195,769	4,300,000	2,600,000
68.492.5164	WELLS/IRON REMOVAL	86,930	1,251,191	1,250,000	4,800,000
	TOTAL CAPITAL IMPROVEMENTS	488,030	5,550,116	6,537,500	8,727,000

TOTALS: WATER

585,586	5,678,517	6,712,500	8,902,000
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TOTALS: SEWER & WATER CAPITAL FUND

3,262,434	8,962,534	12,630,000	14,489,000
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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 consolidated the North and West Waste Water Treatment Plants to the Regional Waste Water Treatment Plant. This capital project warranted a separate fund as the project took 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 have been included in this fund. The majority of the expenses associated with this project were reimbursed through IEPA loans. The project was completed in FY21-22 and therefore no amounts are included in the FY22-23 budget.

	FY 19-20 ACTUAL	FY 20-21 ACTUAL	FY 21-22 BUDGET	FY 22-23 BUDGET
REVENUES	6,383,361	4,587,363	1,505,000	0
EXPENSES	5,843,770	2,248,260	1,705,000	0
CHANGE IN NET POSITION	539,591	2,339,103	(200,000)	0

WWTP FUND - REVENUES

69.380.3890	IEPA LOAN PROCEEDS	6,383,361	4,587,363	1,505,000	0
TOTALS: WASTE WATER TREATMENT PLANT		6,383,361	4,587,363	1,505,000	0

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	0	0	0	0
69.491.5518	PROGRAM INITIATION & MANAGEMENT	0	0	0	0
TOTAL DESIGN ENGINEERING & PROGRAM MGMT		0	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	20,561	0	0	0
69.491.5614	HICKORY CREEK PUMP STATION & FORCE MAIN	43,129	0	0	0
69.491.5615	UNION DITCH INTERCEPTOR SEWER & FORCE MAIN	6,467	0	0	0
69.491.5616	REGIONAL WWTP IMPROVEMENTS	161,992	0	0	0
69.491.5617	NORTH & WEST ABANDONMENT / NORTH POND	156,130	92,821	0	0
69.491.5618	PROGRAM MANAGEMENT	32,757	8,292	5,000	0
TOTAL CONSTRUCTION ENGINEERING		421,036	101,113	5,000	0

OTHER PROFESSIONAL SERVICES:

69.491.5710	ADMIN/PROFESSIONAL SERVICES	14,547	6,820	200,000	0
TOTAL OTHER PROFESSIONAL SERVICES		14,547	6,820	200,000	0

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	182,645	4,274	0	0
69.491.5914	HICKORY CREEK PUMP STATION & FORCE MAIN	209,795	13,585	0	0
69.491.5915	UNION DITCH INTERCEPTOR SEWER & FORCE MAIN	18,732	0	0	0
69.491.5916	REGIONAL WWTP IMPROVEMENTS	717,676	0	0	0
69.491.5917	NORTH & WEST ABANDONMENT / NORTH POND	4,279,339	2,122,468	1,500,000	0
TOTAL CAPITAL IMPROVEMENTS		5,408,187	2,140,327	1,500,000	0

TOTALS: WASTE WATER TREATMENT PLANT	5,843,770	2,248,260	1,705,000	0
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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 19-20 ACTUAL	FY 20-21 ACTUAL	FY 21-22 BUDGET	FY 22-23 BUDGET
SEWER AND WATER OPERATIONS FUND:				
REVENUES	11,638,175	13,131,682	12,269,500	12,961,500
EXPENSES	4,906,277	4,829,798	7,061,500	7,250,000
CHANGE IN NET POSITION (BUDGETARY BASIS)	6,731,898	8,301,884	5,208,000	5,711,500
SEWER AND WATER CAPITAL FUND:				
REVENUES	962,771	507,121	2,425,000	895,000
EXPENSES	3,262,434	8,962,534	12,630,000	14,489,000
CHANGE IN NET POSITION (BUDGETARY BASIS)	(2,299,663)	(8,455,413)	(10,205,000)	(13,594,000)
WASTE WATER TREATMENT PLANT FUND:				
REVENUES	6,383,361	4,587,363	1,505,000	0
EXPENSES	5,843,770	2,248,260	1,705,000	0
CHANGE IN NET POSITION (BUDGETARY BASIS)	539,591	2,339,103	(200,000)	0
TOTAL OF ALL ENTERPRISE FUNDS:				
TOTAL REVENUES	18,984,307	18,226,166	16,199,500	13,856,500
TOTAL EXPENSES	14,012,481	16,040,592	21,396,500	21,739,000
TOTAL CHANGE IN NET POSITION (BUDGETARY BASIS)	4,971,826	2,185,574	(5,197,000)	(7,882,500)

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

<u>BUDGETARY BASIS: TOTAL CHANGE IN NET POSITION</u>	4,971,826	2,185,574
<u>INCREASE:</u>		
68.491.5011 PRINCIPAL REDUCTION-IEPA WWTP LOAN	1,832,292	2,071,746
68.492.5011 PRINCIPAL REDUCTION-IEPA WATER LOAN	96,506	96,506
68.491.5XXX CAPITALIZED ASSETS-SEWER	0	302,612
68.492.5XXX CAPITALIZED ASSETS-WATER	463,817	5,485,184
69.491.XXXX CAPITALIZED ASSETS-WWTP	5,843,770	2,248,259
	<u>8,236,385</u>	<u>10,204,307</u>
<u>DECREASE:</u>		
69.380.3890 WWTP IEPA LOAN PROCEEDS	6,383,361	4,587,363
62.493.4130 PENSION EXPENSE-GASB 67/68	35,556	(371,912)
62.493.5630 DEPRECIATION EXPENSE	3,700,719	3,425,310
62.493.5390 LOSS ON DISPOSAL OF ASSET	7,438,050	0
	<u>17,557,686</u>	<u>7,640,761</u>
<u>GAAP BASIS: TOTAL CHANGE IN NET POSITION (AUDIT)</u>	<u>(4,349,475)</u>	<u>4,749,120</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.

In December of 2019, a law was passed resulting in a mandatory consolidation of the investment assets of Illinois' downstate and suburban police officers' pension funds into one new investment fund. The law stipulates that assets and liabilities of the local pension funds will remain under the ownership of each local pension board.

	FY 19-20 ACTUAL	FY 20-21 ACTUAL	FY 21-22 BUDGET	FY 22-23 BUDGET
ADDITIONS	1,636,203	6,133,680	1,987,300	2,021,500
DEDUCTIONS	815,566	829,341	1,101,000	1,355,000
CHANGE IN NET POSITION	820,637	5,304,339	886,300	666,500

POLICE PENSION FUND - ADDITIONS

	FY 19-20 ACTUAL	FY 20-21 ACTUAL	FY 21-22 BUDGET	FY 22-23 BUDGET
ADDITIONS				
PROPERTY TAX LEVY	1,111,866	1,205,010	1,487,300	1,471,500
INVESTMENT INCOME	222,933	4,573,530	250,000	250,000
POLICE OFFICER CONTRIBUTIONS	301,404	355,140	250,000	300,000
<u>TOTALS: POLICE PENSION FUND</u>	1,636,203	6,133,680	1,987,300	2,021,500

POLICE PENSION FUND - DEDUCTIONS

	FY 19-20 ACTUAL	FY 20-21 ACTUAL	FY 21-22 BUDGET	FY 22-23 BUDGET
DEDUCTIONS				
LAW ENFORCEMENT (PENSION)				
OFFICER PENSION			750,000	1,000,000
DISABILITY PENSION			200,000	200,000
REFUND OF CONTRIBUTIONS			50,000	50,000
PHYSICAL EXAMINATIONS			5,000	5,000
ATTORNEY FEES			10,000	10,000
ACCOUNTING SERVICES			15,000	15,000
AUDITOR/ACTUARY FEES			4,000	8,000
TRUST DEPARTMENT FEES			50,000	50,000
DUES			3,000	3,000
EDUCATIONAL TRAINING			5,000	5,000
FIDUCIARY INSURANCE			6,000	6,000
OFFICE SUPPLIES			500	500
MISCELLANEOUS			2,500	2,500
<u>TOTALS: POLICE PENSION FUND</u>	815,566	829,341	1,101,000	1,355,000