

FY 23-24 BUDGET

VILLAGE OF FRANKFORT



MAYOR
Keith Ogle

VILLAGE CLERK
Katie Schubert

VILLAGE TRUSTEES

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

VILLAGE OF FRANKFORT

FISCAL YEAR 2024 ANNUAL BUDGET

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VILLAGE OF
FRANKFORT
EST • 1855

April 17, 2023

Board of Trustees:

Enclosed is the Village of Frankfort's fiscal year **2023-2024 budget**. The budget represents Frankfort's continual tradition of providing exceptional services to our growing community at a reasonable cost. The FY 2023-2024 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 \$8,900,000 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 \$7,600,000 to the Utility Capital fund. These transfer amounts will be finalized once the annual independent audit is substantially complete.

FY 2023-2024 FINANCIAL PLAN AND BUDGET OVERVIEW

General Fund revenues for FY 2023-2024 have been set at **\$22,275,800** which is a decrease of \$784,000 from a year ago. The prior year budget included American Rescue Plan Act funding. General Fund Expenditures have been budgeted at **\$18,769,700** which is an increase of \$382,600 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 \$3,506,100 which will fund a portion of the Village's Capital Development Fund expenditures including the street resurfacing program.

The FY 2023-2024 Water and Sewer operating revenues have been estimated at **\$13,609,500**, an increase of \$648,000 from last year's budgeted amount. The total Water and Sewer operating expenditures in the FY 2023-2024 budget are **\$7,223,300**. This results in a budgeted operating surplus of \$6,386,200 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. The Village also expects to begin construction of the Pfeiffer Road extension project which requires \$3,750,000 to be budgeted within the Motor Fuel Tax Fund and \$800,000 within the Utility Fund. The Utility Fund's capital projects also include \$4,000,000 for the new Elsner Tower well and iron removal facility, as well as funding for the replacement of aged and deteriorated water mains and sewer system improvements.

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 2023-2024. 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 long horizontal flourish extending to the right.

Keith Ogle
Village President

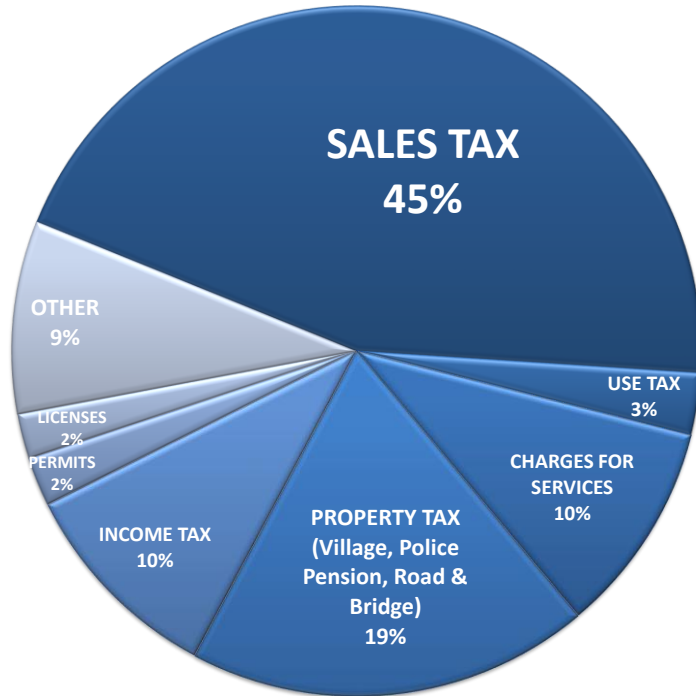
BUDGET SUMMARY

FY 2024

FUND TYPE	REVENUES	EXPENSES	NET	TRANSFERS IN	TRANSFERS OUT	NET CHANGE IN FUND BALANCE
<u>GOVERNMENTAL FUNDS:</u>						
GENERAL FUND	22,275,800	(18,769,700)	3,506,100	0	0	3,506,100
CAPITAL DEVELOPMENT FUND	403,200	(12,302,100)	(11,898,900)	0	0	(11,898,900)
MOTOR FUEL TAX FUND	1,566,000	(4,136,000)	(2,570,000)	0	0	(2,570,000)
TOTAL GOVERNMENTAL FUNDS	24,245,000	(35,207,800)	(10,962,800)	0	0	(10,962,800)
<u>ENTERPRISE (UTILITY) FUNDS:</u>						
SEWER & WATER OPERATIONS	13,609,500	(7,223,300)	6,386,200	0	0	6,386,200
SEWER & WATER CAPITAL	1,815,000	(12,835,500)	(11,020,500)	0	0	(11,020,500)
TOTAL ENTERPRISE (UTILITY) FUND	15,424,500	(20,058,800)	(4,634,300)	0	0	(4,634,300)
<u>FIDUCIARY FUND:</u>						
POLICE PENSION FUND	1,976,400	(1,467,000)	509,400	0	0	509,400

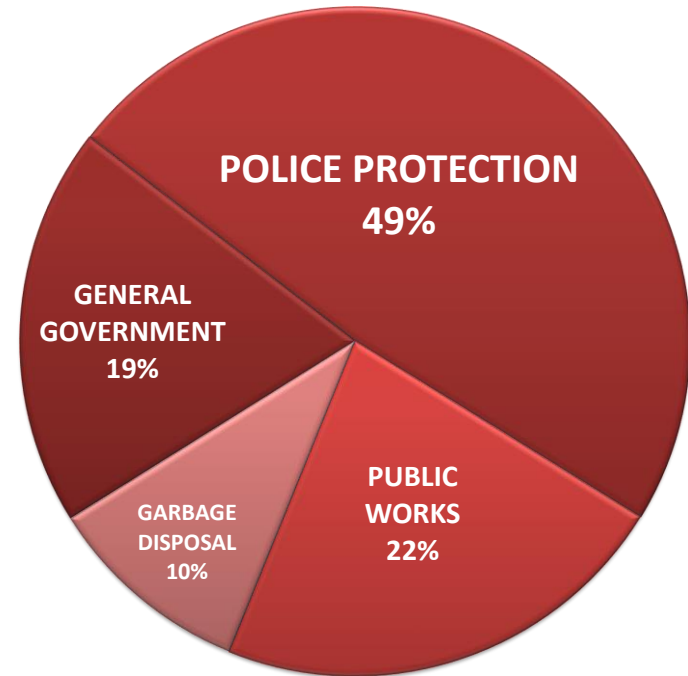
GOVERNMENTAL OPERATIONS-GENERAL FUND 01

REVENUES



GOVERNMENTAL	
SALES TAX	10,000,000
PROPERTY TAX	4,201,700
CHARGES FOR SERVICES	2,225,500
INCOME TAX	2,200,000
LICENSES	512,200
PERMITS	473,000
USE TAX	650,000
OTHER	2,013,400
TOTAL GOVERNMENTAL	<u>22,275,800</u>

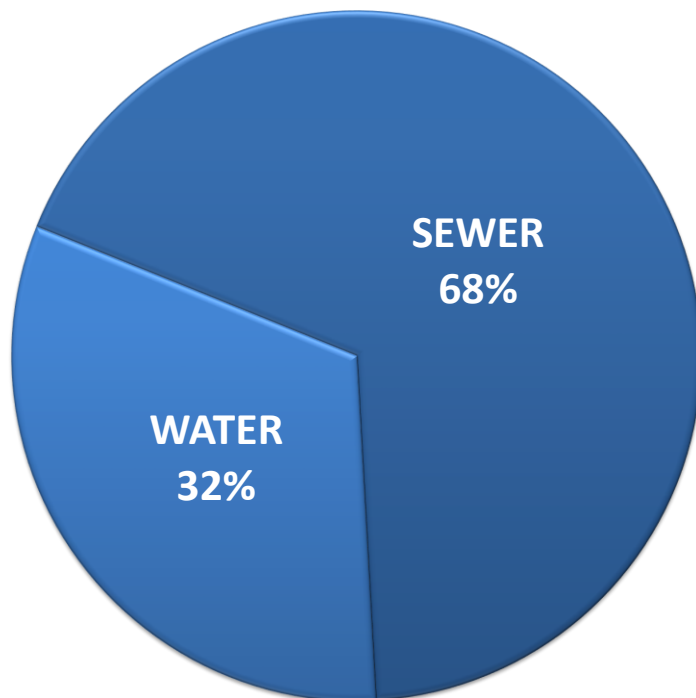
EXPENSES



GOVERNMENTAL	
POLICE PROTECTION	9,074,600
PUBLIC WORKS	4,191,900
GENERAL GOVERNMENT	3,630,200
GARBAGE DISPOSAL	1,873,000
TOTAL GOVERNMENTAL	<u>18,769,700</u>

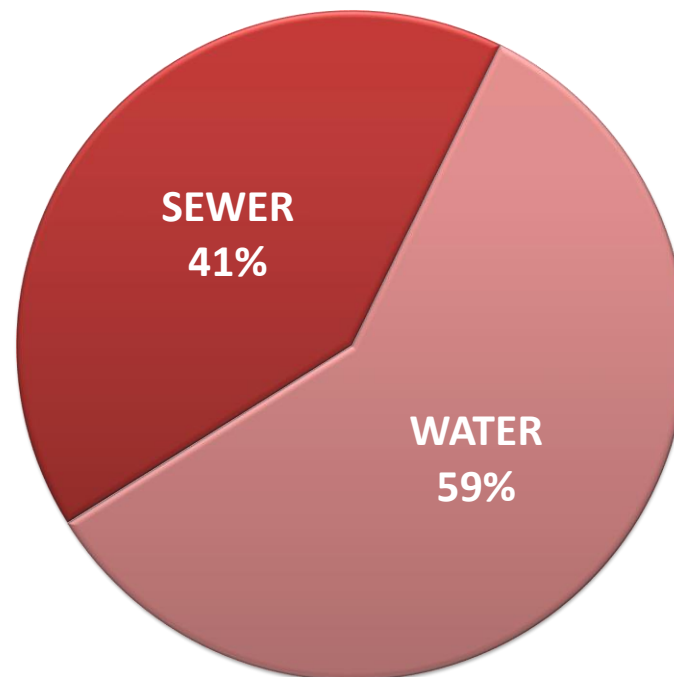
UTILITY OPERATIONS-SEWER & WATER FUND 62

REVENUES



UTILITY	
SEWER	9,254,750
WATER	4,354,750
TOTAL UTILITY	<u>13,609,500</u>

EXPENSES



UTILITY	
SEWER	2,975,300
WATER	4,248,000
TOTAL UTILITY	<u>7,223,300</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 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 BUDGET
REVENUES		22,080,690	26,108,874	23,059,800	22,275,800
EXPENSES					
DEPT 411	OFFICE OF THE MAYOR	170,345	247,859	265,100	274,100
DEPT 412	OFFICE OF THE ADMINISTRATOR	495,850	563,245	822,600	809,600
DEPT 413	FINANCE DEPARTMENT	340,006	382,692	574,400	564,000
DEPT 421	POLICE DEPARTMENT	7,133,159	7,875,618	8,831,500	9,074,600
DEPT 428	CIVIL DEFENSE	4,153	5,143	28,000	8,000
DEPT 441	PUBLIC WORKS	3,572,549	3,402,418	4,088,900	4,191,900
DEPT 442	BUILDING & CODE ENFORCEMENT	831,623	888,440	1,178,000	1,124,700
DEPT 447	GARBAGE DISPOSAL	1,513,433	1,590,642	1,722,500	1,873,000
DEPT 461	COMMUNITY DEVELOPMENT	374,272	500,287	876,100	849,800
	TOTAL EXPENSES	14,435,390	15,456,344	18,387,100	18,769,700
NET CHANGE IN FUND BALANCE BEFORE TRANSFERS		7,645,300	10,652,530	4,672,700	3,506,100
TRANSFERS IN					
01.000.3931	TRANSFER FROM CAPITAL DEVELOPMENT	0	0	0	0
	TOTAL TRANSFERS IN	0	0	0	0
TRANSFERS OUT					
01.413.5431	TRANSFER TO CAPITAL DEVELOPMENT	6,600,000	10,652,530	0	0
	TOTAL TRANSFERS OUT	6,600,000	10,652,530	0	0
NET CHANGE IN FUND BALANCE		1,045,300	0	4,672,700	3,506,100

GENERAL FUND - REVENUES

REVENUES

TAXES:

		FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 BUDGET
01.000.3111	PROPERTY TAX LEVY-VILLAGE	1,926,897	1,751,527	1,828,200	2,030,300
01.000.3112	PROPERTY TAX LEVY-POLICE PENSION	1,205,010	1,486,404	1,471,500	1,401,400
01.000.3113	PROPERTY TAX LEVY-ROAD & BRIDGE	839,397	784,100	770,000	770,000
01.000.3115	SALES TAX	6,184,893	7,061,130	6,500,000	6,500,000
01.000.3116	AUTO RENTAL TAX	1,667	1,340	1,500	1,500
01.000.3117	NON-HOME RULE SALES TAX	2,976,075	3,933,275	3,500,000	3,500,000
01.000.3120	UTILITY TAX-NATURAL GAS	340,592	557,040	300,000	400,000
01.000.3121	UTILITY TAX-ELECTRICITY	915,171	927,648	900,000	900,000
01.000.3122	TELECOMMUNICATION TAX	365,417	315,051	300,000	300,000
	TOTAL TAXES	14,755,119	16,817,515	15,571,200	15,803,200

LICENSES:

01.000.3211	AMUSEMENT LICENSE	100	1,525	1,500	1,500
01.000.3212	CHARITABLE GAMES TAX	0	1,517	0	0
01.000.3213	GARAGE SALE LICENSE	330	335	500	500
01.000.3214	CABLE FRANCHISE FEE	338,149	371,951	330,000	350,000
01.000.3215	SBC & CO FRANCHISE FEE	9,674	9,674	9,600	9,600
01.000.3216	CONTRACTOR'S LICENSE	78,925	72,680	65,000	65,000
01.000.3217	BUSINESS LICENSE	12,781	11,065	15,000	15,000
01.000.3219	LIQUOR LICENSE	19,014	75,241	70,000	70,000
01.000.3221	SOLICITOR'S LICENSE	225	125	100	100
01.000.3242	VEHICLE LICENSE	490	648	500	500
	TOTAL LICENSES	459,688	544,761	492,200	512,200

PERMITS:

01.000.3309	PLAN REVIEW	65,379	69,223	50,000	50,000
01.000.3310	CONSULTANT REVIEW	16,680	21,247	30,000	15,000
01.000.3311	BUILDING PERMITS	451,917	492,729	400,000	400,000
01.000.3313	OVERWEIGHT TRUCK PERMITS	9,550	11,300	8,000	8,000
	TOTAL PERMITS	543,526	594,499	488,000	473,000

INTERGOVERNMENTAL REVENUES:

01.000.3414	REPLACEMENT TAX	70,648	154,555	50,000	75,000
01.000.3415	STATE USE TAX	799,960	750,664	600,000	650,000
01.000.3416	INCOME TAX	2,158,420	3,058,907	2,200,000	2,200,000
01.000.3417	CANN. USE TAX	14,534	29,626	30,000	30,000
01.000.3425	GRANTS	851,921	1,320,445	1,321,000	10,000
	TOTAL INTERGOVERNMENTAL REV	3,895,483	5,314,197	4,201,000	2,965,000

FINES:

01.000.3511	CODE VIOLATIONS	4,250	3,150	2,000	2,000
01.000.3521	COUNTY FINES	108,664	132,407	90,000	90,000
01.000.3522	PARKING/COMPLIANCE FINES	19,130	14,280	17,000	12,000
01.000.3523	FALSE ALARMS	1,435	1,125	500	500
01.000.3524	TOWING FINE	24,400	25,000	18,000	22,500
01.000.3526	FORFEITURE FUNDS	5,384	4,400	3,500	5,000
01.000.3527	DUI CAMERA/LAW ENFORCEMENT	12,280	16,030	10,000	10,000
01.000.3528	VEHICLE FUND	485	300	500	0
	TOTAL FINES	176,028	196,692	141,500	142,000

CHARGES FOR SERVICES:

		FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 BUDGET
01.000.3611	DEV APPL FEES	21,000	35,025	15,000	20,000
01.000.3612	REVIEW FEES	61,676	88,641	40,000	70,000
01.000.3615	INSPECTION FEES	12,183	7,960	7,000	7,000
01.000.3621	TOWER AGREEMENTS	399,784	567,524	450,000	450,000
01.000.3622	POLICE REPORTS	3,339	4,319	3,500	3,500
01.000.3623	POLICE PROTECTION	59,663	82,985	77,000	77,000
01.000.3634	PROPERTY MAINT/LOT MOWING	5,930	58,260	5,000	5,000
01.000.3645	COMPOST FEES	5,214	6,016	6,000	6,000
01.000.3647	RECYCLING FEES	312,380	326,933	310,000	338,000
01.000.3648	GARBAGE FEES	1,155,944	1,210,141	1,146,000	1,249,000
	TOTAL CHARGES FOR SERVICES	2,037,113	2,387,804	2,059,500	2,225,500

INTEREST INCOME:

01.000.3732	INTEREST INCOME	16,197	14,236	2,500	50,000
	TOTAL INTEREST INCOME	16,197	14,236	2,500	50,000

MISCELLANEOUS:

01.000.3814	COUNTRY MARKET	35,138	43,336	40,000	40,000
01.000.3815	DONATIONS/SPONSORSHIPS	0	0	1,000	0
01.000.3816	FISHING DERBY	0	148	100	100
01.000.3817	VILLAGE 5K	725	940	500	2,500
01.000.3818	FRANKFORT CHAMBER	10,800	10,800	10,800	10,800
01.000.3897	CONVENIENCE FEE	2,192	3,543	1,500	1,500
01.000.3899	MISCELLANEOUS	148,681	180,403	50,000	50,000
	TOTAL MISCELLANEOUS	197,536	239,170	103,900	104,900

TOTALS: GENERAL CORPORATE FUND

22,080,690 26,108,874 23,059,800 22,275,800

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 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 BUDGET
EXPENSES					
PERSONNEL:					
01.411.4041	SALARIES - ELECTED OFFICIALS	45,150	45,150	45,150	45,150
01.411.4111	I.M.R.F.	4,991	4,092	5,250	5,250
01.411.4121	SOCIAL SECURITY	3,454	3,454	3,700	3,700
	TOTAL PERSONNEL	53,595	52,696	54,100	54,100
PROFESSIONAL SERVICES:					
01.411.4321	ATTORNEY FEES	61,404	99,261	80,000	80,000
	TOTAL PROFESSIONAL SERVICES	61,404	99,261	80,000	80,000
COMMUNICATION:					
01.411.4431	PUBLISHING	9,185	6,811	25,000	20,000
01.411.4441	TELEPHONE	0	0	500	500
	TOTAL COMMUNICATION	9,185	6,811	25,500	20,500
PROFESSIONAL DEVELOPMENT:					
01.411.4511	DUES	17,972	19,372	22,000	25,000
01.411.4512	SUBSCRIPTIONS	0	0	500	500
01.411.4531	COMMUNITY RELATIONS	13,037	53,640	45,000	60,000
01.411.4532	EMPLOYEE RELATIONS	1,042	620	1,500	1,500
01.411.4541	MEETING EXPENSE	0	553	3,500	2,500
01.411.4542	BOARD MEETING EXPENSE	2,527	643	2,500	2,500
01.411.4551	EDUCATIONAL TRAINING	0	1,860	2,500	2,000
01.411.4557	CABLE PROGRAMMING	1,237	1,121	7,500	5,000
01.411.4558	DOWNTOWN/PRAIRIE PARK	0	0	5,000	5,000
01.411.4559	HISTORIC PRESERVATION	0	1,104	5,000	5,000
	TOTAL PROFESSIONAL DEVELOPMENT	35,815	78,913	95,000	109,000
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	346	178	500	500
	TOTAL GENERAL SUPPLIES	346	178	500	500
<u>TOTALS: OFFICE OF THE MAYOR</u>		170,345	247,859	265,100	274,100

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 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 BUDGET
EXPENSES					
PERSONNEL:					
01.412.4011	SALARIES - FULL TIME	257,561	285,612	365,000	365,000
01.412.4021	SALARIES - OVER TIME	309	980	3,000	3,000
01.412.4031	SALARIES - PART TIME	20,392	27,615	40,000	38,000
01.412.4111	I.M.R.F.	30,306	31,472	37,600	35,000
01.412.4121	SOCIAL SECURITY	20,434	23,124	28,200	28,000
01.412.4131	GROUP HEALTH INSURANCE	52,488	53,110	75,000	75,000
01.412.4133	ICMA/IPPFA EMPLOYER CONTRIBUTION	3,687	5,338	5,500	6,000
01.412.4134	SAFETY & WELL EMPLOYEE	417	823	2,500	2,500
01.412.4136	SELF-INSURANCE REIMBURSEMENT	20,344	20,041	25,000	25,000
01.412.4141	WORKERS' COMPENSATION	2,875	5,393	7,600	9,200
01.412.4151	UNEMPLOYMENT COMPENSATION	420	624	1,000	1,000
	TOTAL PERSONNEL	409,233	454,132	590,400	587,700
REPAIRS AND MAINTENANCE:					
01.412.4241	R&M - EQUIPMENT	4,149	2,865	8,000	7,500
	TOTAL REPAIRS AND MAINTENANCE	4,149	2,865	8,000	7,500
PROFESSIONAL SERVICES:					
01.412.4351	ENGINEERING FEES	0	0	50,000	10,000
01.412.4372	HIRING PROCESS	356	0	7,500	7,500
	TOTAL PROFESSIONAL SERVICES	356	0	57,500	17,500
COMMUNICATION:					
01.412.4431	PUBLISHING	223	0	500	500
01.412.4432	PRINTING & DUPLICATING	854	1,221	3,500	3,500
01.412.4433	POSTAGE	7,045	7,259	7,500	7,500
01.412.4441	TELEPHONE	10,912	6,949	12,000	12,000
	TOTAL COMMUNICATION	19,034	15,429	23,500	23,500
PROFESSIONAL DEVELOPMENT:					
01.412.4511	DUES	5,212	5,108	6,000	6,000
01.412.4531	COMMUNITY RELATIONS	3	608	1,000	1,000
01.412.4532	EMPLOYEE RELATIONS	210	1,279	1,200	1,200
01.412.4534	EVENTS	13,925	40,784	50,000	80,000
01.412.4535	BUSINESS RECRUITMENT/DEVELOP	0	0	500	500
01.412.4541	MEETING EXPENSE	270	366	1,000	1,000
01.412.4551	EDUCATIONAL TRAINING	2,315	3,559	3,500	3,500
	TOTAL PROFESSIONAL DEVELOPMENT	21,935	51,704	63,200	93,200
CONTRACTUAL SERVICES:					
01.412.4651	SWARM INSURANCE	12,587	15,526	22,000	22,000
01.412.4661	LEASE RENTAL	2,263	2,263	2,500	2,500
	TOTAL CONTRACTUAL SERVICES	14,850	17,789	24,500	24,500

FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 BUDGET
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GENERAL SUPPLIES:

01.412.4751	OFFICE SUPPLIES	4,609	5,244	8,000	8,000
01.412.4752	COMPUTER SOFTWARE	2,797	290	0	0
01.412.4753	COMPUTER SOFTWARE & SUPPORT	11,830	14,617	40,000	40,000
01.412.4772	OFFICE EQUIPMENT	6,735	504	6,000	6,000
01.412.4781	UNIFORMS	322	594	1,000	1,200
01.412.4791	EQUIPMENT & ACCESSORIES	0	77	500	500
	TOTAL GENERAL SUPPLIES	26,293	21,326	55,500	55,700

<u>TOTALS: OFFICE OF THE ADMINISTRATOR</u>	495,850	563,245	822,600	809,600
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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 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 BUDGET
EXPENSES					
PERSONNEL:					
01.413.4011	SALARIES - FULL TIME	188,607	220,135	299,000	275,000
01.413.4021	SALARIES - OVER TIME	0	0	5,000	5,000
01.413.4031	SALARIES - PART TIME	0	0	5,000	5,000
01.413.4111	I.M.R.F	21,097	22,333	28,000	26,000
01.413.4121	SOCIAL SECURITY	13,731	15,872	21,000	22,000
01.413.4131	GROUP HEALTH INSURANCE	32,861	33,977	42,000	42,000
01.413.4133	ICMA/IPPFA EMPLOYER CONTRIBUTION	2,169	3,570	4,000	4,000
01.413.4136	SELF-INSURANCE REIMBURSEMENT	2,356	7,731	12,000	12,000
01.413.4141	WORKERS' COMPENSATION	1,750	3,507	5,500	6,600
01.413.4151	UNEMPLOYMENT COMPENSATION	256	561	1,000	1,000
	TOTAL PERSONNEL	262,827	307,686	422,500	398,600
REPAIRS AND MAINTENANCE:					
01.413.4241	R&M - EQUIPMENT	492	773	1,000	1,000
	TOTAL REPAIRS AND MAINTENANCE	492	773	1,000	1,000
PROFESSIONAL SERVICES:					
01.413.4331	AUDITOR FEES	15,895	16,145	21,500	25,000
01.413.4371	ADMIN/BANKING FEES	6,221	7,848	12,000	20,000
01.413.4372	HIRING PROCESS	0	0	500	500
	TOTAL PROFESSIONAL SERVICES	22,116	23,993	34,000	45,500
COMMUNICATION:					
01.413.4441	TELEPHONE	1,937	1,965	2,500	3,000
	TOTAL COMMUNICATION	1,937	1,965	2,500	3,000
PROFESSIONAL DEVELOPMENT:					
01.413.4511	DUES	1,370	782	1,500	1,500
01.413.4541	MEETING EXPENSE	0	0	500	500
01.413.4551	EDUCATIONAL TRAINING	940	740	3,500	5,000
	TOTAL PROFESSIONAL DEVELOPMENT	2,310	1,522	5,500	7,000
CONTRACTUAL SERVICES:					
01.413.4651	SWARM INSURANCE	5,813	7,727	9,900	9,900
01.413.4653	BONDS & APPRAISALS	11,311	11,357	24,500	24,500
	TOTAL CONTRACTUAL SERVICES	17,124	19,084	34,400	34,400
GENERAL SUPPLIES:					
01.413.4751	OFFICE SUPPLIES	3,703	2,386	5,000	5,000
01.413.4752	COMPUTER SOFTWARE	1,500	0	0	0
01.413.4753	COMPUTER SOFTWARE & SUPPORT	27,929	24,167	59,000	59,000
01.413.4772	OFFICE EQUIPMENT	68	1,116	10,000	10,000
01.413.4781	UNIFORMS	0	0	500	500
	TOTAL GENERAL SUPPLIES	33,200	27,669	74,500	74,500
<u>TOTALS: FINANCE DEPARTMENT</u>		340,006	382,692	574,400	564,000

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 a UTV and police bicycles 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 Lincoln-way Major Crash Investigation Team, and the 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 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 BUDGET
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EXPENSES

LAW ENFORCEMENT

PERSONNEL:

01.421.4011	SALARIES - FULL TIME	3,522,502	3,723,194	4,090,000	4,312,000
01.421.4021	SALARIES - OVER TIME	56,235	90,085	120,000	120,000
01.421.4022	HOLIDAY PAY - POLICE	125,273	131,634	145,000	145,000
01.421.4025	SPECIAL EVENT PAY	3,640	1,540	5,000	5,000
01.421.4031	SALARIES - PART TIME	70,812	72,290	105,000	105,000
01.421.4051	SALARIES - CROSSING GUARD	2,160	2,430	2,500	2,500
01.421.4111	I.M.R.F.	48,041	47,188	56,000	52,000
01.421.4121	SOCIAL SECURITY	284,392	300,450	335,000	340,000
01.421.4130	POLICE PENSION EXPENSE	1,205,010	1,486,404	1,471,500	1,401,400
01.421.4131	GROUP HEALTH INSURANCE	587,049	612,825	760,000	760,000
01.421.4133	ICMA/IPPFA EMPLOYER CONTRIBUTION	43,167	46,598	55,000	55,000
01.421.4134	SAFETY & WELL EMPLOYEE	1,799	915	8,000	8,000
01.421.4136	SELF-INSURANCE REIMBURSEMENT	154,970	155,333	165,000	165,000
01.421.4141	WORKERS' COMPENSATION	34,425	59,086	75,000	90,000
01.421.4151	UNEMPLOYMENT COMPENSATION	4,907	6,642	15,000	15,000
	TOTAL PERSONNEL	6,144,382	6,736,614	7,408,000	7,575,900

REPAIRS AND MAINTENANCE:

01.421.4241	R&M - EQUIPMENT	8,784	6,346	9,000	10,000
01.421.4242	R&M - OFFICE EQUIPMENT	11,003	9,525	12,500	12,500
01.421.4243	R&M - VEHICLES	45,085	41,828	40,000	50,000
01.421.4251	R&M - UNIFORMS	2,772	4,333	5,000	5,500
	TOTAL REPAIRS AND MAINTENANCE	67,644	62,032	66,500	78,000

PROFESSIONAL SERVICES:

01.421.4321	ATTORNEY FEES	79,852	156,675	100,000	150,000
01.421.4371	ADMIN/BANKING FEES	2,168	1,114	36,000	1,500
01.421.4372	HIRING PROCESS	199	171	500	500
	TOTAL PROFESSIONAL SERVICES	82,219	157,960	136,500	152,000

COMMUNICATION:

	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 BUDGET
01.421.4411 POLICE COMM. CENTER	397,770	437,192	465,000	475,000
01.421.4433 POSTAGE	621	604	1,000	1,000
01.421.4441 TELEPHONE	13,430	14,536	14,000	14,000
TOTAL COMMUNICATION	411,821	452,332	480,000	490,000

PROFESSIONAL DEVELOPMENT:

01.421.4511 DUES	10,679	10,020	12,500	12,500
01.421.4512 SUBSCRIPTIONS	304	418	500	700
01.421.4531 COMMUNITY RELATIONS	2,659	4,941	6,000	6,500
01.421.4532 EMPLOYEE RELATIONS	59	568	500	500
01.421.4533 DARE PROGRAM	3,999	3,945	4,000	4,500
01.421.4541 MEETING EXPENSE	425	293	2,500	2,500
01.421.4551 EDUCATIONAL TRAINING	43,951	33,220	50,000	50,000
01.421.4553 FALL FESTIVAL/CADET SUPPORT	398	5,613	11,500	10,000
01.421.4554 MAJOR CRASH INVESTIGATIVE TM	0	54	500	500
01.421.4555 REIMBURSABLE EXPENSES	0	0	5,000	5,000
TOTAL PROFESSIONAL DEVELOPMENT	62,474	59,072	93,000	92,700

CONTRACTUAL SERVICES:

01.421.4651 SWARM INSURANCE	109,340	123,696	156,000	156,000
01.421.4654 ANIMAL CONTROL	150	520	1,500	2,500
TOTAL CONTRACTUAL SERVICES	109,490	124,216	157,500	158,500

GENERAL SUPPLIES:

01.421.4721 FIREARMS SUPPLIES	10,387	9,833	12,500	12,500
01.421.4731 GASOLINE/OIL	81,490	104,790	130,000	130,000
01.421.4751 OFFICE SUPPLIES	4,084	4,426	5,500	5,500
01.421.4752 COMPUTER SOFTWARE	3,334	4,783	0	0
01.421.4753 COMPUTER SOFTWARE & SUPPORT	38,926	72,640	175,000	215,000
01.421.4761 OPERATING SUPPLIES	4,929	5,244	6,500	6,500
01.421.4771 OFFICE FURNITURE	7,404	7,280	8,000	8,000
01.421.4772 OFFICE EQUIPMENT	7,642	6,486	8,000	8,000
01.421.4781 UNIFORMS	20,155	15,339	22,500	26,000
01.421.4791 EQUIPMENT & ACCESSORIES	31,074	34,212	66,000	60,000
01.421.4795 FORFEITURE FUND EXPENSE	13,439	0	15,000	39,000
01.421.4796 DUI FUND EXPENSE	14,978	11,366	24,000	0
TOTAL GENERAL SUPPLIES	237,842	276,399	473,000	510,500

TOTALS: LAW ENFORCEMENT

7,115,872	7,868,625	8,814,500	9,057,600
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POLICE/FIRE COMMISSION

01.422.4041 SALARIES-APPOINTED OFFICIALS	810	540	1,500	1,500
01.422.4121 SOCIAL SECURITY	62	41	100	100
01.422.4134 SAFETY & WELL EMPLOYEE	7,894	955	3,000	3,000
01.422.4135 ELIGIBILITY/PROMOTION	8,146	5,082	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
TOTALS: POLICE/FIRE COMMISSION	17,287	6,993	17,000	17,000

TOTALS: POLICE DEPARTMENT

7,133,159	7,875,618	8,831,500	9,074,600
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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 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 BUDGET
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EXPENSES

CIVIL DEFENSE:

01.428.4241 R&M - EQUIPMENT
TOTAL CIVIL DEFENSE

4,153	5,143	28,000	8,000
4,153	5,143	28,000	8,000
4,153	5,143	28,000	8,000

TOTALS: CIVIL DEFENSE

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 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 BUDGET
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EXPENSES

STREETS

PERSONNEL:

01.441.4011	SALARIES - FULL TIME	1,013,898	1,057,580	1,218,000	1,238,000
01.441.4021	SALARIES - OVER TIME	165,935	137,664	175,000	175,000
01.441.4031	SALARIES - PART TIME	34,541	56,175	55,000	60,000
01.441.4111	I.M.R.F.	132,788	122,500	160,000	140,000
01.441.4121	SOCIAL SECURITY	90,677	93,213	100,000	120,000
01.441.4131	GROUP HEALTH INSURANCE	236,760	248,691	290,000	290,000
01.441.4133	ICMA/IPPFA EMPLOYER CONTRIBUTION	16,071	16,955	20,000	20,000
01.441.4134	SAFETY & WELL EMPLOYEE	473	0	500	500
01.441.4136	SELF-INSURANCE REIMBURSEMENT	22,280	46,958	65,000	65,000
01.441.4141	WORKERS' COMPENSATION	10,378	19,053	25,000	30,000
01.441.4151	UNEMPLOYMENT COMPENSATION	1,490	1,988	5,000	5,000
	TOTAL PERSONNEL	1,725,291	1,800,777	2,113,500	2,143,500

REPAIRS AND MAINTENANCE:

01.441.4211	R&M - BLDG/SITE IMPROVEMENT	96,598	100,367	108,000	108,000
01.441.4215	R&M - LAWN MOWING	231,709	211,553	220,000	248,000
01.441.4216	R&M - PUBLIC GRDS	132,126	83,317	156,000	156,000
01.441.4218	R&M - PRAIRIE PARK	31,696	10,115	15,000	25,000
01.441.4220	R&M - SIDEWALKS	25,474	42,028	35,000	50,000
01.441.4222	R&M - ROAD SALT	268,330	153,783	280,000	260,000
01.441.4230	R&M - PATCHING MIX	12,109	5,936	8,000	8,000
01.441.4231	R&M - CURBS	11,642	13,138	15,000	20,000
01.441.4232	R&M - STORM SYSTEM	84,691	52,014	90,000	85,000
01.441.4233	R&M - STREETS/SIGNS	81,081	56,909	65,000	65,000
01.441.4234	R&M - TRAFFIC LIGHTS	26,364	37,621	40,000	40,000
01.441.4235	R&M - TREES & WEEDS	37,248	41,605	40,000	40,000
01.441.4236	R&M - STREET LIGHTS	127,878	114,158	95,000	120,000
01.441.4237	R&M - EMERGENCY RESPONSE SERVICES	29,946	0	2,500	2,500
01.441.4238	R&M - STREET SWEEP	28,979	50,955	45,000	45,000
01.441.4241	R&M - EQUIPMENT	0	4,058	7,000	7,000
01.441.4243	R&M - VEHICLES	147,701	124,857	110,000	115,000
01.441.4251	R&M - UNIFORMS	5,836	5,216	10,000	0
	TOTAL REPAIRS AND MAINTENANCE	1,379,408	1,107,630	1,341,500	1,394,500

		FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 BUDGET
PROFESSIONAL SERVICES:					
01.441.4321	ATTORNEY FEES	683	2,818	20,000	10,000
01.441.4324	NPDES FEE	1,138	1,000	1,500	1,500
01.441.4351	ENGINEERING SERVICES	20,867	10,179	20,000	20,000
01.441.4352	BRIDGE INSPECTIONS	14,133	1,509	7,500	7,500
01.441.4372	HIRING PROCESS	0	0	500	500
01.441.4381	WATER STUDY/ADMIN SERVICES	17,362	0	10,000	10,000
	TOTAL PROFESSIONAL SERVICES	54,183	15,506	59,500	49,500
COMMUNICATIONS					
01.441.4431	PUBLISHING	488	974	1,000	1,000
01.441.4441	TELEPHONE	6,496	9,176	8,500	8,500
	TOTAL COMMUNICATIONS	6,984	10,150	9,500	9,500
PROFESSIONAL DEVELOPMENT:					
01.441.4511	DUES	3,210	2,765	3,000	3,500
01.441.4541	MEETING EXPENSE	1,201	242	1,500	1,500
01.441.4551	EDUCATIONAL TRAINING	1,802	1,777	7,500	6,000
	TOTAL PROFESSIONAL DEVELOPMENT	6,213	4,784	12,000	11,000
CONTRACTUAL SERVICES:					
01.441.4611	ELECTRICITY	16,983	16,247	23,000	23,000
01.441.4612	HEAT	7,338	10,841	8,000	10,000
01.441.4632	STREET LIGHTING	114,028	116,361	123,000	123,000
01.441.4651	SWARM INSURANCE	33,872	37,836	56,400	56,400
01.441.4661	LEASE RENTAL	7,273	22,961	20,000	23,000
01.441.4672	PEST CONTROL	96,475	115,646	120,000	120,000
	TOTAL CONTRACTUAL SERVICES	275,969	319,892	350,400	355,400
GENERAL SUPPLIES:					
01.441.4731	GASOLINE/OIL	65,779	81,891	75,000	90,000
01.441.4741	JANITORIAL SUPPLIES	22,441	17,863	25,000	25,000
01.441.4751	OFFICE SUPPLIES	383	378	1,000	1,000
01.441.4752	COMPUTER SOFTWARE	5,658	3,278	0	0
01.441.4753	COMPUTER SOFTWARE & SUPPORT	6,700	13,276	58,000	58,000
01.441.4761	OPERATING SUPPLIES	15,412	13,380	25,000	25,000
01.441.4762	SAFETY SUPPLIES	5,544	6,470	8,000	8,000
01.441.4772	OFFICE EQUIPMENT	396	0	4,000	5,000
01.441.4781	UNIFORMS				10,000
01.441.4791	EQUIPMENT & ACCESSORIES	2,188	7,143	6,500	6,500
	TOTAL GENERAL SUPPLIES	124,501	143,679	202,500	228,500
<u>TOTALS: PUBLIC WORKS DEPARTMENT</u>		3,572,549	3,402,418	4,088,900	4,191,900

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 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 BUDGET
01.442.4011	SALARIES - FULL TIME	323,108	380,872	461,000	461,000
01.442.4021	SALARIES - OVER TIME	2,840	2,737	4,000	4,000
01.442.4031	SALARIES - PART TIME	72,519	72,068	140,000	100,000
01.442.4111	I.M.R.F.	39,703	42,026	50,000	45,000
01.442.4121	SOCIAL SECURITY	29,667	34,029	35,000	40,000
01.442.4131	GROUP HEALTH INSURANCE	77,475	81,561	100,000	100,000
01.442.4133	ICMA/IPPFA EMPLOYER CONTRIBUTION	5,689	6,143	7,500	7,500
01.442.4134	SAFETY & WELL EMPLOYEE	0	0	200	200
01.442.4136	SELF-INSURANCE REIMBURSEMENT	19,071	20,703	25,000	30,000
01.442.4141	WORKERS' COMPENSATION	3,798	7,383	9,800	11,800
01.442.4151	UNEMPLOYMENT COMPENSATION	555	855	2,500	2,500
	TOTAL PERSONNEL	574,425	648,377	835,000	802,000

REPAIRS AND MAINTENANCE:

01.442.4235	R&M - PROPERTY MAINTENANCE	7,025	8,149	25,000	20,000
01.442.4241	R&M - EQUIPMENT	2,174	2,555	3,000	3,000
01.442.4243	R&M - VEHICLES	812	0	3,500	4,000
	TOTAL REPAIRS AND MAINTENANCE	10,011	10,704	31,500	27,000

PROFESSIONAL SERVICES:

01.442.4321	ATTORNEY FEES	42,166	56,155	50,000	50,000
01.442.4343	INSPECTION FEES	38,864	39,697	40,000	50,000
01.442.4359	EMERGENCY CONTRACT SERVICE	1,455	3,530	5,000	5,000
01.442.4371	ADMIN/BANKING FEES	0	0	5,000	5,000
01.442.4372	HIRING PROCESS	0	0	500	500
01.442.4391	CONSULTANT PLAN REVIEW FEE	34,036	36,241	55,000	55,000
	TOTAL PROFESSIONAL SERVICES	116,521	135,623	155,500	165,500

COMMUNICATION:

01.442.4431	PUBLISHING	30	134	750	500
01.442.4433	POSTAGE	214	0	750	800
01.442.4441	TELEPHONE	3,530	3,412	3,500	5,000
	TOTAL COMMUNICATION	3,774	3,546	5,000	6,300

PROFESSIONAL DEVELOPMENT:

01.442.4511	DUES	200	240	900	900
01.442.4512	SUBSCRIPTIONS	0	0	500	500
01.442.4541	MEETING EXPENSE	0	50	800	500
01.442.4551	EDUCATIONAL TRAINING	1,463	2,572	7,500	7,500
	TOTAL PROFESSIONAL DEVELOPMENT	1,663	2,862	9,700	9,400

FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 BUDGET
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CONTRACTUAL SERVICES:

01.442.4651	SWARM INSURANCE	12,614	16,270	21,000	21,000
	TOTAL CONTRACTUAL SERVICES	12,614	16,270	21,000	21,000

GENERAL SUPPLIES:

01.442.4731	GASOLINE/OIL	4,272	8,345	7,500	11,000
01.442.4751	OFFICE SUPPLIES	3,565	2,262	3,000	3,000
01.442.4752	COMPUTER SOFTWARE	2,500	0	0	0
01.442.4753	COMPUTER SOFTWARE & SUPPORT	29,971	38,603	84,000	60,000
01.442.4761	OPERATING SUPPLIES	95	325	1,500	1,500
01.442.4771	OFFICE FURNITURE	170	0	4,000	4,000
01.442.4772	OFFICE EQUIPMENT	191	0	10,000	5,000
01.442.4781	UNIFORMS	822	770	1,800	2,000
01.442.4791	EQUIPMENT & ACCESSORIES	36	0	1,000	1,000
	TOTAL GENERAL SUPPLIES	41,622	50,305	112,800	87,500

OTHER:

01.442.4950	BAD DEBT EXP-LOT MOWING	70,993	20,753	7,500	6,000
	TOTAL OTHER	70,993	20,753	7,500	6,000

TOTALS: BUILDING DEPARTMENT

831,623	888,440	1,178,000	1,124,700
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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 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 BUDGET
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EXPENSES

CONTRACTUAL SERVICES:

01.447.4621	GARBAGE DISPOSAL	1,169,905	1,223,311	1,318,000	1,435,000
01.447.4622	YARD WASTE DISPOSAL	28,950	38,450	38,500	40,000
01.447.4625	RECYCLING	314,578	328,881	366,000	398,000
	TOTAL CONTRACTUAL SERVICES	1,513,433	1,590,642	1,722,500	1,873,000

TOTALS: GARBAGE DISPOSAL

1,513,433	1,590,642	1,722,500	1,873,000
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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, 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/Zoning Board of Appeals and Historic Preservation 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. Plan Commissioners/Zoning Board members review planning related issues, such as Zoning Map Amendments, Zoning Text Amendments, Zoning Variations, Special Uses, Planned Unit Developments, and subdivision requests. When required by law, the Plan Commission/Zoning Board of Appeals holds public hearings on these matters.

FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 BUDGET
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EXPENSES

PERSONNEL:

01.461.4011	SALARIES - FULL TIME	176,718	267,657	355,000	335,000
01.461.4021	SALARIES - OVER TIME	3,077	6,235	6,500	8,000
01.461.4031	SALARIES - PART TIME	0	0	7,500	5,000
01.461.4041	SALARIES - APPOINTED OFFICIALS	3,840	4,430	5,500	5,500
01.461.4111	I.M.R.F.	20,017	27,831	35,000	32,000
01.461.4121	SOCIAL SECURITY	13,574	20,823	24,000	24,000
01.461.4131	GROUP HEALTH INSURANCE	25,011	31,650	70,000	70,000
01.461.4133	ICMA/IPPPA EMPLOYER CONTRIBUTION	2,098	2,268	5,000	5,000
01.461.4136	SELF-INSURANCE REIMBURSEMENT	9,920	149	20,000	20,000
01.461.4141	WORKERS' COMPENSATION	2,480	4,590	6,700	8,100
01.461.4151	UNEMPLOYMENT COMPENSATION	362	532	1,000	1,000
	TOTAL PERSONNEL	257,097	366,165	536,200	513,600

REPAIRS AND MAINTENANCE:

01.461.4241	R&M - EQUIPMENT	2,715	2,800	3,200	3,200
01.461.4243	R&M - VEHICLES	3,534	4,129	2,500	2,500
	TOTAL REPAIRS AND MAINTENANCE	6,249	6,929	5,700	5,700

PROFESSIONAL SERVICES:

01.461.4321	ATTORNEY FEES	585	585	5,000	5,000
01.461.4341	CONSULTANT FEES	0	1,425	120,000	120,000
01.461.4351	ENGINEERING FEES	40,954	86,258	65,000	85,000
01.461.4362	ECONOMIC DEVELOPMENT	6,642	2,867	50,000	35,000
01.461.4372	HIRING PROCESS	29,636	1,150	7,500	5,000
	TOTAL PROFESSIONAL SERVICES	77,817	92,285	247,500	250,000

COMMUNICATION:

01.461.4431	PUBLISHING	3,397	1,490	3,000	2,500
01.461.4432	PRINTING & DUPLICATING	0	60	500	500
01.461.4433	POSTAGE	81	329	500	500
01.461.4441	TELEPHONE	2,712	2,751	2,700	2,700
	TOTAL COMMUNICATION	6,190	4,630	6,700	6,200

		FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 BUDGET
PROFESSIONAL DEVELOPMENT:					
01.461.4511	DUES	0	2,055	3,000	2,500
01.461.4512	SUBSCRIPTIONS	0	0	300	300
01.461.4531	COMMUNITY RELATIONS	50	0	1,000	1,000
01.461.4541	MEETING EXPENSE	47	0	1,000	500
01.461.4551	EDUCATIONAL TRAINING	367	887	5,000	3,000
01.461.4561	PLAN COMMISSION EXPENSE	1,933	2,104	3,000	2,500
	TOTAL PROFESSIONAL DEVELOPMENT	2,397	5,046	13,300	9,800
CONTRACTUAL SERVICES:					
01.461.4651	SWARM INSURANCE	8,238	10,114	12,500	12,500
	TOTAL CONTRACTUAL SERVICES	8,238	10,114	12,500	12,500
GENERAL SUPPLIES:					
01.461.4731	GASOLINE/OIL	859	741	1,000	1,000
01.461.4751	OFFICE SUPPLIES	309	227	700	700
01.461.4752	COMPUTER SOFTWARE	5,628	0	0	0
01.461.4753	COMPUTER SOFTWARE & SUPPORT	6,827	13,433	45,000	45,000
01.461.4754	GIS SUPPLIES	0	0	1,000	500
01.461.4771	OFFICE FURNITURE	2,011	0	2,500	1,500
01.461.4772	OFFICE EQUIPMENT	650	591	3,000	2,500
01.461.4781	UNIFORMS	0	126	500	500
01.461.4791	EQUIPMENT & ACCESSORIES	0	0	500	300
	TOTAL GENERAL SUPPLIES	16,284	15,118	54,200	52,000
<u>TOTALS: COMMUNITY DEVELOPMENT</u>		374,272	500,287	876,100	849,800

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 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 BUDGET
REVENUES	658,800	145,236	593,000	403,200
EXPENSES	4,038,722	5,344,748	11,239,300	12,302,100
CHANGE IN FUND BALANCE BEFORE TRANSFERS	(3,379,922)	(5,199,512)	(10,646,300)	(11,898,900)
TRANSFERS IN				
31.000.3911 TRANSFER FROM GENERAL FUND	6,600,000	10,652,530	0	0
TOTAL TRANSFERS IN	6,600,000	10,652,530	0	0
NET CHANGE IN FUND BALANCE	3,220,078	5,453,018	(10,646,300)	(11,898,900)

GENERAL CAPITAL DEVELOPMENT FUND - REVENUES

REVENUES

INTERGOVERNMENTAL REVENUES:

31.000.3425	GRANTS	0	0	400,000	200,000
	TOTAL INTERGOVERNMENTAL REV	0	0	400,000	200,000

CHARGES FOR SERVICES:

31.000.3653	DEVELOPMENT CONTRIBUTION FEE	129,616	135,476	110,000	110,000
31.000.3654	RECREATIONAL FEE	0	8	0	0
31.000.3658	TRANSPORTATION FEE	62,081	59,715	45,000	25,000
	TOTAL CHARGES FOR SERVICES	191,697	195,199	155,000	135,000

INTEREST INCOME:

31.000.3732	INTEREST INCOME	35,968	(151,402)	20,000	50,000
	TOTAL INTEREST INCOME	35,968	(151,402)	20,000	50,000

MISCELLANEOUS:

31.000.3817	REIMBURSEMENTS	8,038	3,045	3,000	3,000
31.000.3819	PROPERTY RENT	11,335	600	0	0
31.000.3825	SALE OF CAPITAL ASSETS	400,972	79,791	10,000	10,200
31.000.3899	MISCELLANEOUS	10,790	18,003	5,000	5,000
	TOTAL MISCELLANEOUS	431,135	101,439	18,000	18,200

TOTALS: CAPITAL DEVELOPMENT FUND

658,800	145,236	593,000	403,200
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GENERAL CAPITAL DEVELOPMENT FUND - EXPENSES**EXPENSES****STREETS - REPAIRS & MAINTENANCE:**

31.477.4233 R&M - STREETS

Street Resurfacing Program	2,973,729	4,121,877	7,000,000	7,000,000
Replace Street Name Signs	0	0	50,000	50,000
Center Rd Quiet Zone Correction	0	0	5,000	5,000
Crack Sealing	0	0	50,000	0
84th Avenue Improvements	37,835	0	0	0
TOTAL R&M - STREETS	3,011,564	4,121,877	7,105,000	7,055,000

CONTRACTUAL SERVICES:

31.477.4361 CONTRACTUAL SERVICES

200	8,841	35,000	35,000
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BUILDING:

31.477.5121 BUILDING

Storage Building	0	0	50,000	50,000
TOTAL BUILDING	0	0	50,000	50,000

BUILDING-MAINTENANCE:

31.477.5122 BUILDING-MAINTENANCE

Replace Village Hall Windows	0	0	20,000	49,000
Replace Playground at Prairie Park	0	0	0	100,000
Grainery Inspection	0	0	15,000	15,000
Grainery Repairs	0	0	50,000	50,000
VH Restroom Renovations	0	0	0	30,000
PD Building Improvements	0	0	18,000	61,000
PW Building Generator	0	0	0	30,000
Museum Furnace Replacement	0	0	0	11,000
Resurface Hickory Lot	0	0	0	45,000
Resurface Trolley Barn Lot	0	59,709	0	0
Tire Machine	0	0	11,000	0
Tire Balancing Machine	0	0	9,000	0
Truck Hoist at 524 Center	0	0	25,000	0
Miscellaneous	32,613	15,933	0	0
TOTAL BUILDING-MAINTENANCE	32,613	75,642	148,000	391,000

EQUIPMENT:

31.421.5131 EQUIPMENT-POLICE

Vehicles/Equip	223,888	181,804	364,800	219,100
Squad DVRs and Interview Room DVRs	0	0	100,000	100,000
Mobile and Portable Radios	10,183	1,393	0	0
TOTAL EQUIPMENT-POLICE	234,071	183,197	464,800	319,100

31.441.5131 EQUIPMENT-PUBLIC WORKS

Pickup Truck (Replacement)	107,020	0	50,000	140,000
One-Ton Dump Truck (Replacement)	0	89,235	0	105,000
Dump Truck (Replacement)	162,780	171,065	210,000	430,000
Street Sweeper	0	0	360,000	360,000
Wood Chipper	0	0	0	120,000
Mini Excavator	0	0	0	105,000
PW Administration Vehicle	0	41,251	0	0
Compact Utility Loader	0	36,515	0	0
Leaf Vac	0	59,210	0	0
Leaf Box	0	0	7,500	0
Sandblasting Cabinet	0	0	0	6,000
Drum Fan	0	0	0	1,500

		FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 BUDGET
	<i>Welding Table</i>	0	0	0	3,000
	<i>Skidsteer Trailer</i>	0	16,900	0	0
	<i>Wheel Loader</i>	174,840	0	0	0
	<i>Portable Pressure Washer</i>	0	0	10,000	0
	<i>Salt Additive Tank and Pump</i>	6,226	0	0	0
	<i>Miscellaneous</i>	11,492	0	0	0
	TOTAL EQUIPMENT-PUBLIC WORKS	462,358	414,176	637,500	1,270,500
31.442.5131	EQUIPMENT-BLDG & CODE ENFORCEMENT				
	<i>Vehicles</i>	0	0	0	85,000
	TOTAL EQUIP-BLDG & CODE	0	0	0	85,000
OFFICE EQUIPMENT:					
31.421.5152	OFFICE EQUIPMENT-POLICE				
	<i>Evidence Tracking System</i>	0	0	0	13,000
	<i>Copier</i>	0	0	7,000	0
	<i>Servers/Equipment</i>	28,205	9,904	0	0
	TOTAL OFFICE EQUIPMENT-POLICE	28,205	9,904	7,000	13,000
31.442.5152	OFFICE EQUIPMENT-BLDG & CODE				
	<i>Second Floor Remodel</i>	0	4,412	0	0
	TOTAL OFFICE EQUIP-BLDG & CODE	0	4,412	0	0
31.477.5152	OFFICE EQUIPMENT-GENERAL				
	<i>Copiers</i>	0	0	5,000	0
	<i>Information Technology Updates</i>	11,946	18,262	0	0
	TOTAL OFFICE EQUIPMENT-GENERAL	11,946	18,262	5,000	0
INFORMATION TECHNOLOGY:					
31.477.5155	INFORMATION TECHNOLOGY				
	<i>ERP (Enterprise Resource Planning) Software</i>	0	0	150,000	0
	<i>MFA (Multi-Factor Authentication)</i>	0	0	17,500	10,500
	<i>Boardroom IT Upgrades</i>	0	0	0	12,500
	<i>Managed Services-Security/Upgrades</i>	0	0	8,400	3,500
	<i>Miscellaneous</i>	0	0	24,100	50,000
	TOTAL INFORMATION TECHNOLOGY	0	0	200,000	76,500
STREET LIGHTS:					
31.477.5171	STREET LIGHTS	4,842	47,473	75,000	75,000
SIDEWALKS:					
31.477.5174	SIDEWALKS	0	0	75,000	70,000
STORMWATER MANAGEMENT:					
31.477.5176	STORMWATER MANAGEMENT	6,415	22,281	25,000	85,000
TREE REMOVAL AND REPLACEMENT:					
31.477.5181	TREE REMOVAL AND REPLACEMENT	6,452	88,300	75,000	40,000
OPEN SPACE IMPROVEMENTS:					
31.477.5261	OPEN SPACE IMPROVEMENTS				
	<i>Jackson Creek</i>	0	0	5,000	0
	<i>Miscellaneous</i>	0	0	10,000	10,000
	TOTAL OPEN SPACE IMPROVEMENTS	0	0	15,000	10,000

FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 BUDGET
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BIKE PATHS:

31.477.5262 BIKE PATHS

<i>Sauk Trail Bike Path</i>	0	0	650,000	800,000
<i>OPRT Resurfacing</i>	0	17,776	170,000	0
<i>Resurface Bike Paths</i>	0	0	50,000	60,000
<i>Future Bike Paths</i>	0	0	25,000	25,000
<i>Miscellaneous</i>	29,107	0	0	0
TOTAL BIKE PATHS	29,107	17,776	895,000	885,000

INCENTIVES/GRANTS:

31.477.5265 INCENTIVES/GRANTS

<i>TIP (Target Incentive Program)</i>	0	0	500,000	500,000
<i>T3IP (Target Industry & Industrial Incentive Program)</i>	4,115	25,880	50,000	50,000
<i>Sales Tax Redevelopment Agreements</i>	160,000	180,000	0	0
<i>Miscellaneous</i>	19,672	2,009	200,000	200,000
TOTAL INCENTIVES/GRANTS	183,787	207,889	750,000	750,000

COMMUNITY ENHANCEMENTS:

31.477.5268 COMMUNITY ENHANCEMENTS

<i>Downtown Parking Enhancement</i>	0	0	200,000	450,000
<i>Downtown Traffic Safety</i>	0	0	20,000	156,000
<i>Downtown Brick Paver Walk Replacement</i>	0	5,274	17,000	25,000
<i>Downtown Lighting Upgrades</i>	0	21,000	100,000	100,000
<i>New Holiday Lights</i>	0	57,480	40,000	20,000
<i>Bridge Rail Update-Wolf Road</i>	0	0	0	35,000
<i>Drinking Fountain-Briedert Green</i>	0	0	0	6,000
<i>Downtown Stamped Asphalt</i>	0	24,503	0	0
<i>Miscellaneous</i>	27,162	16,461	300,000	300,000
TOTAL COMMUNITY ENHANCEMENTS	27,162	124,718	677,000	1,092,000

TOTALS: CAPITAL DEVELOPMENT

4,038,722 5,344,748 11,239,300 12,302,100

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 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 BUDGET
REVENUES	1,399,879	1,157,152	1,731,300	1,566,000
EXPENSES	646,264	92,021	3,371,000	4,136,000
NET CHANGE IN FUND BALANCE	753,615	1,065,131	(1,639,700)	(2,570,000)

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

23.000.3423	MOTOR FUEL TAX	446,537	462,117	450,000	425,000
23.000.3424	TRANSPORTATION RENEWAL FUND	266,022	299,225	325,000	300,000
23.000.3425	GRANTS	97,567	1,747	760,000	840,000
	TOTAL INTERGOVERNMENTAL REVENUES	810,126	763,089	1,535,000	1,565,000

INTEREST INCOME:

23.000.3732	INTEREST INCOME	3,801	3,428	1,000	1,000
	TOTAL INTEREST INCOME	3,801	3,428	1,000	1,000

MISCELLANEOUS:

23.000.3899	MISCELLANEOUS	585,952	390,635	195,300	0
	TOTAL MISCELLANEOUS INCOME	585,952	390,635	195,300	0

TOTALS: MOTOR FUEL TAX FUND

1,399,879	1,157,152	1,731,300	1,566,000
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MOTOR FUEL TAX FUND - EXPENSES**EXPENSES****ENGINEERING FEES:**23.486.4351 **ENGINEERING FEES***Pfeiffer Road Extension N of Rt 30*

<i>Design Engineering</i>	63,800	89,836	0	0
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<i>Construction Engineering</i>	0	0	250,000	250,000
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St. Francis Resurfacing:

<i>Design Engineering</i>	0	0	71,000	36,000
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<i>Construction Engineering</i>	0	0	0	100,000
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Route 45 & Steger Signal

<i>Design Engineering</i>	0	0	50,000	50,000
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St. Francis Road, Path and Bridge:

<i>Construction Engineering</i>	121,959	2,185	0	0
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TOTAL ENGINEERING FEES

185,759	92,021	371,000	436,000
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CAPITAL IMPROVEMENTS:23.486.5172 **CAPITAL IMPROVEMENTS***Pfeiffer Road Extension N of Rt 30*

	0	0	3,000,000	3,500,000
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<i>St. Francis Road (20% share)</i>	419,680	0	0	200,000
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<i>St. Francis Path</i>	40,825	0	0	0
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TOTAL CAPITAL IMPROVEMENTS

460,505	0	3,000,000	3,700,000
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TOTALS: MOTOR FUEL TAX FUND

646,264	92,021	3,371,000	4,136,000
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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 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 BUDGET
REVENUES		13,131,682	13,247,643	12,961,500	13,609,500
EXPENSES					
DEPT 491	SEWER OPERATIONS	1,977,220	1,929,944	3,075,700	2,975,300
DEPT 492	WATER OPERATIONS	2,852,578	3,063,079	4,174,300	4,248,000
	TOTAL EXPENSES	4,829,798	4,993,023	7,250,000	7,223,300
CHANGE IN NET POSITION BEFORE TRANSFERS		8,301,884	8,254,620	5,711,500	6,386,200
TRANSFER OUT					
62.493.5468	TRANSFER TO S&W CAPITAL FUND	8,300,000	8,300,000	0	0
	TOTAL TRANSFERS OUT	8,300,000	8,300,000	0	0
CHANGE IN NET POSITION		1,884	(45,380)	5,711,500	6,386,200

SEWER AND WATER OPERATIONS FUND - REVENUES

REVENUES

PERMITS:

62.000.3312	WELL PERMITS	3,930	180	0	0
	TOTAL WELL PERMITS	3,930	180	0	0

CHARGES FOR SERVICES:

62.000.3661	SEWER RECEIPTS	8,942,373	8,919,728	8,800,000	9,200,000
62.000.3662	WATER RECEIPTS	4,099,510	4,232,122	4,100,000	4,300,000
62.000.3669	WATER METERS	49,695	62,123	45,000	45,000
	TOTAL CHARGES FOR SERVICES	13,091,578	13,213,973	12,945,000	13,545,000

INTEREST INCOME:

62.000.3732	INTEREST INCOME	14,361	10,167	2,000	50,000
	TOTAL INTEREST INCOME	14,361	10,167	2,000	50,000

MISCELLANEOUS:

62.000.3897	CONVENIENCE FEE	7,129	8,713	7,000	7,000
62.000.3899	MISCELLANEOUS	14,684	14,610	7,500	7,500
	TOTAL MISCELLANEOUS	21,813	23,323	14,500	14,500

TOTALS: S&W OPERATIONS FUND

13,131,682	13,247,643	12,961,500	13,609,500
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SEWER AND WATER OPERATIONS FUND - **EXPENSES****EXPENSES - SEWER****PERSONNEL:**

		FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 BUDGET
62.491.4011	SALARIES - FULL TIME	635,555	601,417	741,000	725,000
62.491.4021	SALARIES - OVER TIME	32,478	27,653	45,000	45,000
62.491.4031	SALARIES - PART TIME	11,371	6,331	25,000	25,000
62.491.4111	I. M. R. F.	74,732	63,503	98,000	80,000
62.491.4121	SOCIAL SECURITY	49,568	46,978	65,000	65,000
62.491.4131	GROUP HEALTH INSURANCE	86,760	87,650	170,000	170,000
62.491.4133	ICMA/IPPPFA EMPLOYER CONTRIBUTION	5,261	7,765	10,000	13,000
62.491.4134	SAFETY & WELL EMPLOYEE	0	0	500	500
62.491.4136	SELF-INSURANCE REIMBURSEMENT	23,655	24,924	40,000	40,000
62.491.4141	WORKERS' COMPENSATION	6,119	9,905	15,400	18,500
62.491.4151	UNEMPLOYMENT COMPENSATION	894	1,147	6,500	6,500
	TOTAL PERSONNEL	926,393	877,273	1,216,400	1,188,500

REPAIRS AND MAINTENANCE:

62.491.4211	R&M - BLDG/SITE IMPROVEMENTS	34,463	37,008	40,000	45,000
62.491.4228	R&M - LINES/LIFT STATION	45,720	55,147	175,000	175,000
62.491.4229	R&M - TREATMENT PLANT	176,033	140,455	225,000	225,000
62.491.4241	R&M - EQUIPMENT	1,284	1,333	3,000	3,000
62.491.4243	R&M - VEHICLES	13,814	21,819	25,000	40,000
62.491.4251	R&M - UNIFORMS	876	857	5,000	0
	TOTAL REPAIRS AND MAINTENANCE	272,190	256,619	473,000	488,000

PROFESSIONAL SERVICES:

62.491.4321	ATTORNEY FEES	2,553	49	40,000	40,000
62.491.4324	PERMIT/NPDES FEE	32,500	32,500	140,000	60,000
62.491.4331	AUDITOR FEES	7,190	7,875	11,000	11,000
62.491.4351	ENGINEERING FEES	8,118	1,392	25,000	25,000
62.491.4371	ADMIN/BANKING FEES	59,427	67,443	70,000	80,000
62.491.4372	HIRING PROCESS	357	0	500	500
62.491.4381	WATER STUDY/ADMIN SERVICES	0	0	15,000	15,000
	TOTAL PROFESSIONAL SERVICES	110,145	109,259	301,500	231,500

COMMUNICATION:

62.491.4431	PUBLISHING	92	836	2,500	2,500
62.491.4433	POSTAGE	24,392	26,771	30,000	35,000
62.491.4441	TELEPHONE	8,497	8,504	12,000	12,000
	TOTAL COMMUNICATION	32,981	36,111	44,500	49,500

PROFESSIONAL DEVELOPMENT:

62.491.4511	DUES	30,401	646	30,000	30,000
62.491.4541	MEETING EXPENSE	0	0	3,000	3,000
62.491.4551	EDUCATIONAL TRAINING	832	1,537	20,000	10,000
	TOTAL PROFESSIONAL DEVELOPMENT	31,233	2,183	53,000	43,000

CONTRACTUAL SERVICES:

62.491.4611	ELECTRICITY	243,569	309,372	325,000	325,000
62.491.4612	HEAT	24,979	34,232	25,000	30,000
62.491.4641	SAMPLE TESTING	31,257	13,613	50,000	50,000
62.491.4642	SLUDGE REMOVAL	74,745	75,893	150,000	125,000
62.491.4651	SWARM INSURANCE	20,323	21,829	37,800	37,800
62.491.4653	BONDS & APPRAISALS	0	0	15,000	15,000
62.491.4661	LEASE RENTAL	0	0	1,500	1,500

		FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 BUDGET
62.491.4662	J.U.L.I.E. FEE	3,171	3,880	7,500	7,500
62.491.4663	PROPERTY LEASE	237	237	500	500
	TOTAL CONTRACTUAL SERVICES	398,281	459,056	612,300	592,300
GENERAL SUPPLIES:					
62.491.4711	CHEMICALS	93,765	94,655	150,000	150,000
62.491.4712	LABORATORY SUPPLIES	16,388	7,939	20,000	20,000
62.491.4731	GASOLINE/OIL	26,860	28,545	30,000	42,500
62.491.4751	OFFICE SUPPLIES	6,764	6,681	10,000	10,000
62.491.4752	COMPUTER SOFTWARE	5,973	4	0	0
62.491.4753	COMPUTER SOFTWARE & SUPPORT	19,868	27,373	75,000	75,000
62.491.4761	OPERATING SUPPLIES	7,584	4,597	20,000	20,000
62.491.4762	SAFETY SUPPLIES	2,877	8,093	15,000	15,000
62.491.4772	OFFICE EQUIPMENT	2,101	167	25,000	15,000
62.491.4781	UNIFORMS	0	0	0	5,000
62.491.4791	EQUIPMENT & ACCESSORIES	23,817	11,389	30,000	30,000
	TOTAL GENERAL SUPPLIES	205,997	189,443	375,000	382,500
<u>TOTALS: SEWER</u>		1,977,220	1,929,944	3,075,700	2,975,300
EXPENSES - WATER					
PERSONNEL:					
62.492.4011	SALARIES - FULL TIME	981,222	1,097,879	1,207,000	1,300,000
62.492.4021	SALARIES - OVER TIME	78,993	79,992	120,000	120,000
62.492.4031	SALARIES - PART TIME	12,176	27,113	25,000	25,000
62.492.4111	I. M. R. F.	117,935	121,368	140,000	130,000
62.492.4121	SOCIAL SECURITY	79,812	90,177	90,000	100,000
62.492.4131	GROUP HEALTH INSURANCE	163,522	166,457	225,000	225,000
62.492.4133	ICMA/IPPFA EMPLOYER CONTRIBUTION	14,298	15,778	20,000	20,000
62.492.4134	SAFETY & WELL EMPLOYEE	0	80	500	500
62.492.4136	SELF-INSURANCE REIMBURSEMENT	22,667	23,206	45,000	45,000
62.492.4141	WORKERS' COMPENSATION	9,832	16,866	21,000	25,200
62.492.4151	UNEMPLOYMENT COMPENSATION	1,436	1,988	9,500	9,500
	TOTAL PERSONNEL	1,481,893	1,640,904	1,903,000	2,000,200
REPAIRS AND MAINTENANCE:					
62.492.4211	R&M - BLDG/SITE IMPROVEMENTS	41,251	27,882	55,000	55,000
62.492.4241	R&M - EQUIPMENT	1,448	1,333	2,000	2,000
62.492.4243	R&M - VEHICLES	22,432	28,519	30,000	45,000
62.492.4251	R&M - UNIFORMS	2,065	2,668	5,000	0
62.492.4261	R&M - WATER LINES	490,282	397,389	750,000	675,000
62.492.4262	R&M - WELLS	60,911	61,188	100,000	100,000
62.492.4271	R&M - WATER TOWER	7,977	4,111	40,000	40,000
	TOTAL REPAIRS AND MAINTENANCE	626,366	523,090	982,000	917,000
PROFESSIONAL SERVICES:					
62.492.4321	ATTORNEY FEES	4,436	0	25,000	25,000
62.492.4331	AUDITOR FEES	7,190	7,875	10,000	11,000
62.492.4351	ENGINEERING FEES	6,944	1,392	25,000	25,000
62.492.4371	ADMIN/BANKING FEES	59,427	67,453	70,000	80,000
62.492.4372	HIRING PROCESS	357	0	500	500
62.492.4381	WATER STUDY/ADMIN SERVICES	8,396	65,835	148,500	70,000
	TOTAL PROFESSIONAL SERVICES	86,750	142,555	279,000	211,500

		FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 BUDGET
COMMUNICATION:					
62.492.4431	PUBLISHING	405	311	1,500	1,500
62.492.4433	POSTAGE	24,573	26,808	30,000	35,000
62.492.4441	TELEPHONE	7,032	7,128	8,000	8,000
	TOTAL COMMUNICATION	32,010	34,247	39,500	44,500
PROFESSIONAL DEVELOPMENT:					
62.492.4511	DUES	5,111	5,614	10,000	10,000
62.492.4541	MEETING EXPENSE	0	260	2,500	1,500
62.492.4551	EDUCATIONAL TRAINING	1,132	913	10,000	10,000
	TOTAL PROFESSIONAL DEVELOPMENT	6,243	6,787	22,500	21,500
CONTRACTUAL SERVICES:					
62.492.4611	ELECTRICITY	215,132	277,604	250,000	260,000
62.492.4612	HEAT	10,793	20,081	13,000	18,000
62.492.4641	SAMPLE TESTING	14,529	21,365	25,000	25,000
62.492.4651	SWARM INSURANCE	32,653	37,167	49,800	49,800
62.492.4653	BONDS & APPRAISALS	0	0	15,000	15,000
62.492.4661	LEASE RENTAL	2,329	2,377	2,500	2,500
62.492.4662	J.U.L.I.E. FEE	3,171	3,880	7,500	7,500
62.492.4663	PROPERTY LEASE	1,505	1,505	2,500	2,500
	TOTAL CONTRACTUAL SERVICES	280,112	363,979	365,300	380,300
GENERAL SUPPLIES:					
62.492.4711	CHEMICALS	130,739	127,041	150,000	200,000
62.492.4712	LABORATORY SUPPLIES	10,381	8,073	15,000	15,000
62.492.4731	GASOLINE/OIL	24,811	41,751	35,000	65,000
62.492.4751	OFFICE SUPPLIES	10,806	9,791	15,000	15,000
62.492.4752	COMPUTER SOFTWARE	5,973	4	0	0
62.492.4753	COMPUTER SOFTWARE & SUPPORT	20,035	28,143	73,000	73,000
62.492.4761	OPERATING SUPPLIES	25,400	24,572	40,000	40,000
62.492.4762	SAFETY SUPPLIES	4,850	14,123	15,000	15,000
62.492.4772	OFFICE EQUIPMENT	2,245	183	10,000	10,000
62.492.4781	UNIFORMS				5,000
62.492.4791	EQUIPMENT & ACCESSORIES	22,744	29,038	30,000	35,000
62.492.4792	WATER METERS	81,220	68,798	200,000	200,000
	TOTAL GENERAL SUPPLIES	339,204	351,517	583,000	673,000
<u>TOTALS: WATER</u>		2,852,578	3,063,079	4,174,300	4,248,000
<u>TOTALS: S&W OPERATIONS FUND</u>		4,829,798	4,993,023	7,250,000	7,223,300

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 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 BUDGET
REVENUES		507,121	1,196,020	895,000	1,815,000
EXPENSES					
	SEWER	3,284,017	3,754,317	5,587,000	5,207,000
	WATER	5,678,517	3,146,265	8,902,000	7,628,500
	TOTAL EXPENSES	8,962,534	6,900,582	14,489,000	12,835,500
TRANSFERS IN					
68.000.3961	TRANSFER FROM W&S GENERAL	8,300,000	8,300,000	0	0
	TOTAL TRANSFERS IN	8,300,000	8,300,000	0	0
CHANGE IN NET POSITION		(155,413)	2,595,438	(13,594,000)	(11,020,500)

SEWER AND WATER CAPITAL FUND - REVENUES

REVENUES

INTERGOVERNMENTAL REVENUES:

68.000.3425	GRANTS	0	908,050	500,000	0
	TOTAL INTERGOVERNMENTAL REV	0	908,050	500,000	0

CHARGES FOR SERVICES:

68.000.3652	CAPACITY EXPANSION FEE	18,120	19,416	15,000	15,000
68.000.3665	SEWER CENTRAL SERVICE FEE	216,000	251,857	175,000	175,000
68.000.3666	WATER CENTRAL SERVICE FEE	216,000	249,857	175,000	175,000
	TOTAL CHARGES FOR SERVICES	450,120	521,130	365,000	365,000

INTEREST INCOME:

68.000.3732	INTEREST INCOME	57,001	(256,410)	30,000	50,000
	TOTAL INTEREST INCOME	57,001	(256,410)	30,000	50,000

MISCELLANEOUS:

68.000.3825	GAIN (LOSS) ON DISPOSAL	0	0	0	1,400,000
68.000.3899	MISCELLANEOUS	0	23,250	0	0
	TOTAL MISCELLANEOUS	0	23,250	0	1,400,000

TOTALS: SEWER & WATER CAPITAL FUND

507,121	1,196,020	895,000	1,815,000
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SEWER AND WATER CAPITAL FUND - EXPENSES**EXPENSES-SEWER****PROFESSIONAL SERVICES:**

68.491.4351	ENGINEERING FEES	32,761	27,836	100,000	100,000
68.491.4371	ADMIN/PROFESSIONAL SERVICES	7,500	0	10,000	10,000
	TOTAL PROFESSIONAL SERVICES	40,261	27,836	110,000	110,000

DEBT SERVICE PAYMENTS:

68.491.5011	I.E.P.A. LOAN	2,895,855	3,110,984	3,500,000	3,400,000
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CAPITAL IMPROVEMENTS:

68.491.5121	BUILDING - IMPROVEMENTS	0	35,589	50,000	50,000
68.491.5131	EQUIPMENT	115,034	35,658	707,000	687,500
68.491.5155	INFORMATION TECHNOLOGY	0	0	100,000	34,500
68.491.5182	SEWER SYSTEM IMPROVEMENTS	232,867	544,250	1,120,000	925,000
	TOTAL CAPITAL IMPROVEMENTS	347,901	615,497	1,977,000	1,697,000

TOTALS: SEWER

3,284,017	3,754,317	5,587,000	5,207,000
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EXPENSES-WATER**PROFESSIONAL SERVICES:**

68.492.4351	ENGINEERING FEES	24,395	8,728	50,000	50,000
68.492.4371	ADMIN/PROFESSIONAL SERVICES	7,500	0	25,000	25,000
	TOTAL PROFESSIONAL SERVICES	31,895	8,728	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	0	88,421	150,000	150,000
68.492.5131	EQUIPMENT	103,156	4,935	282,000	314,000
68.492.5155	INFORMATION TECHNOLOGY	0	0	100,000	34,500
68.492.5162	WATER TOWER	0	13,750	545,000	230,000
68.492.5163	WATER LINES - TRANSMISSION	4,195,769	2,465,504	2,600,000	1,825,000
68.492.5164	WELLS/IRON REMOVAL	1,251,191	468,421	4,800,000	4,650,000
	TOTAL CAPITAL IMPROVEMENTS	5,550,116	3,041,031	8,727,000	7,453,500

TOTALS: WATER

5,678,517	3,146,265	8,902,000	7,628,500
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TOTALS: SEWER & WATER CAPITAL FUND

8,962,534	6,900,582	14,489,000	12,835,500
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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 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 BUDGET
REVENUES	4,587,363	93,355	0	0
EXPENSES	2,248,260	225,252	0	0
CHANGE IN NET POSITION	2,339,103	(131,897)	0	0

WWTP FUND - REVENUES

69.000.3890	IEPA LOAN PROCEEDS	4,587,363	93,355	0	0
TOTALS: WASTE WATER TREATMENT PLANT		4,587,363	93,355	0	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	0	0	0	0
69.491.5614	HICKORY CREEK PUMP STATION & FORCE MAIN	0	0	0	0
69.491.5615	UNION DITCH INTERCEPTOR SEWER & FORCE MAIN	0	0	0	0
69.491.5616	REGIONAL WWTP IMPROVEMENTS	0	0	0	0
69.491.5617	NORTH & WEST ABANDONMENT / NORTH POND	92,821	0	0	0
69.491.5618	PROGRAM MANAGEMENT	8,292	202	0	0
TOTAL CONSTRUCTION ENGINEERING		101,113	202	0	0

OTHER PROFESSIONAL SERVICES:

69.491.5710	ADMIN/PROFESSIONAL SERVICES	6,820	95,399	0	0
TOTAL OTHER PROFESSIONAL SERVICES		6,820	95,399	0	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	4,274	3,771	0	0
69.491.5914	HICKORY CREEK PUMP STATION & FORCE MAIN	13,585	0	0	0
69.491.5915	UNION DITCH INTERCEPTOR SEWER & FORCE MAIN	0	0	0	0
69.491.5916	REGIONAL WWTP IMPROVEMENTS	0	0	0	0
69.491.5917	NORTH & WEST ABANDONMENT / NORTH POND	2,122,468	125,880	0	0
TOTAL CAPITAL IMPROVEMENTS		2,140,327	129,651	0	0

TOTALS: WASTE WATER TREATMENT PLANT	2,248,260	225,252	0	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 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 BUDGET
SEWER AND WATER OPERATIONS FUND:				
REVENUES	13,131,682	13,247,643	12,961,500	13,609,500
EXPENSES	4,829,798	4,993,023	7,250,000	7,223,300
CHANGE IN NET POSITION (BUDGETARY BASIS)	8,301,884	8,254,620	5,711,500	6,386,200
SEWER AND WATER CAPITAL FUND:				
REVENUES	507,121	1,196,020	895,000	1,815,000
EXPENSES	8,962,534	6,900,582	14,489,000	12,835,500
CHANGE IN NET POSITION (BUDGETARY BASIS)	(8,455,413)	(5,704,562)	(13,594,000)	(11,020,500)
WASTE WATER TREATMENT PLANT FUND:				
REVENUES	4,587,363	93,355	0	0
EXPENSES	2,248,260	225,252	0	0
CHANGE IN NET POSITION (BUDGETARY BASIS)	2,339,103	(131,897)	0	0
TOTAL OF ALL ENTERPRISE FUNDS:				
TOTAL REVENUES	18,226,166	14,537,018	13,856,500	15,424,500
TOTAL EXPENSES	16,040,592	12,118,857	21,739,000	20,058,800
TOTAL CHANGE IN NET POSITION (BUDGETARY BASIS)	2,185,574	2,418,161	(7,882,500)	(4,634,300)

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

<u>BUDGETARY BASIS: TOTAL CHANGE IN NET POSITION</u>	2,185,574	2,418,161
<u>INCREASE:</u>		
68.491.5011 PRINCIPAL REDUCTION-IEPA WWTP LOAN	2,071,746	2,248,180
68.492.5011 PRINCIPAL REDUCTION-IEPA WATER LOAN	96,506	96,506
68.491.5XXX CAPITALIZED ASSETS-SEWER	302,612	187,181
68.492.5XXX CAPITALIZED ASSETS-WATER	5,485,184	2,960,309
69.491.XXXX CAPITALIZED ASSETS-WWTP	2,248,259	225,251
	<u>10,204,307</u>	<u>5,717,427</u>
<u>DECREASE:</u>		
69.380.3890 WWTP IEPA LOAN PROCEEDS	4,587,363	93,355
62.493.4130 PENSION EXPENSE-GASB 67/68	(371,912)	(452,570)
62.493.5360 DEPRECIATION EXPENSE	3,425,310	3,598,272
62.493.5362 AMORTIZATION EXPENSE	0	3,316
	<u>7,640,761</u>	<u>3,242,373</u>
<u>GAAP BASIS: TOTAL CHANGE IN NET POSITION (AUDIT)</u>	<u>4,749,120</u>	<u>4,893,215</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 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 BUDGET
ADDITIONS	6,133,680	1,088,499	2,021,500	1,976,400
DEDUCTIONS	829,341	943,925	1,355,000	1,467,000
CHANGE IN NET POSITION	5,304,339	144,574	666,500	509,400

POLICE PENSION FUND - ADDITIONS

	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 BUDGET
ADDITIONS				
PROPERTY TAX LEVY	1,205,010	1,486,404	1,471,500	1,401,400
INVESTMENT INCOME	4,573,530	(733,754)	250,000	250,000
POLICE OFFICER CONTRIBUTIONS	355,140	335,849	300,000	325,000
<u>TOTALS: POLICE PENSION FUND</u>	6,133,680	1,088,499	2,021,500	1,976,400

POLICE PENSION FUND - DEDUCTIONS

	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 BUDGET
DEDUCTIONS				
LAW ENFORCEMENT (PENSION)				
OFFICER PENSION			1,000,000	1,100,000
DISABILITY PENSION			200,000	200,000
REFUND OF CONTRIBUTIONS			50,000	50,000
PHYSICAL EXAMINATIONS			5,000	8,000
ATTORNEY FEES			10,000	12,000
ACCOUNTING SERVICES			15,000	15,000
AUDITOR/ACTUARY FEES			8,000	10,000
TRUST DEPARTMENT FEES			50,000	55,000
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>	829,341	943,925	1,355,000	1,467,000