

FY 24-25 BUDGET

VILLAGE OF FRANKFORT



MAYOR
Keith Ogle

VILLAGE CLERK
Katie Schubert

VILLAGE TRUSTEES

Adam Borrelli	Maura Rigoni
Michael Leddin	Daniel Rossi
Jessica Petrow	Eugene Savaria

VILLAGE OF FRANKFORT

FISCAL YEAR 2025 ANNUAL BUDGET

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VILLAGE OF
FRANKFORT
EST • 1855

April 22, 2024

Board of Trustees:

Enclosed is the Village of Frankfort's fiscal year **2024-2025 budget**. The budget represents Frankfort's continual tradition of providing exceptional services to our growing community at a reasonable cost. The FY 2024-2025 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. FY2024 projections reflect a \$7,600,000 surplus in the General Fund which is almost fully offset by a \$7,500,000 deficit in the Capital Fund resulting in an overall projected increase in reserves of \$100,000. The Village's Motor Fuel Tax Fund is projected to have an overall decrease in fund balance of \$1,500,000 for FY2024. Utility Fund projections reflect an \$8,500,000 surplus in the Operating Fund and a \$4,000,000 deficit in the Capital Fund resulting in an overall projected increase in reserves of \$4,500,000.

FY 2024-2025 FINANCIAL PLAN AND BUDGET OVERVIEW

General Fund revenues for FY 2024-2025 have been set at **\$22,293,000** which is an increase of \$17,200 from a year ago. General Fund Expenditures have been budgeted at **\$19,370,600** which is an increase of \$600,900 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 \$2,922,400 which will fund a portion of the Village's Capital Fund expenditures including the street resurfacing program. \$15,596,300 of expenditures are included in this year's General Capital Fund.

The FY 2024-2025 Water and Sewer operating revenues have been estimated at **\$13,986,000** an increase of \$376,500 from last year's budgeted amount. The total Water and Sewer operating expenditures in the FY 2024-2025 budget are **\$8,224,400**. This results in a budgeted operating surplus of \$5,761,600 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. \$15,475,000 of expenditures are included in this year's Utility Capital Fund.

The most significant capital expenditure within our Governmental Funds for the upcoming year is the \$10,000,000 budgeted for the street resurfacing program which continues to address the aging streets within our village. Construction of the Pfeiffer Road extension project is also scheduled to be completed this summer. The Village is expecting to receive grants during the year for downtown parking, parking lot lighting and the Prairie Park playground rehabilitation project.

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MAYOR *Keith Ogle* VILLAGE CLERK *Katie Schubert*

VILLAGE TRUSTEES *Adam Borrelli Michael Leddin Jessica Petrow Maura Rigoni Daniel Rossi Eugene Savaria*

The Utility Fund's capital projects include \$5,900,000 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 2024-2025. 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 has a fiduciary duty to the taxpayers of Frankfort and I look forward to continuing the long-standing practice of fiscal prudence.

Sincerely,

A handwritten signature in black ink, appearing to read 'Keith Ogle', with a large, stylized loop at the end.

Keith Ogle
Village President

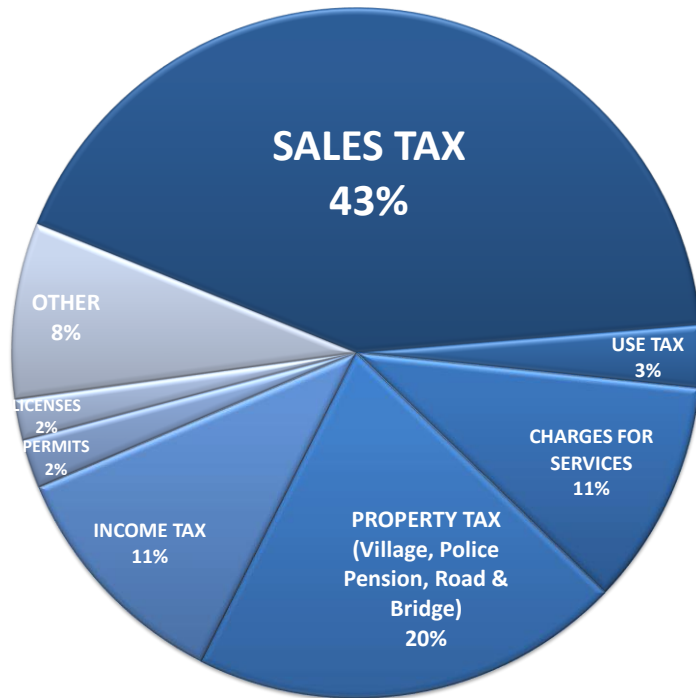
BUDGET SUMMARY

FY 2025

FUND TYPE	REVENUES	EXPENSES	NET	TRANSFERS IN	TRANSFERS OUT	NET CHANGE IN FUND BALANCE
<u>GOVERNMENTAL FUNDS:</u>						
GENERAL FUND	22,293,000	(19,370,600)	2,922,400	0	0	2,922,400
CAPITAL DEVELOPMENT FUND	1,373,000	(15,596,300)	(14,223,300)	0	0	(14,223,300)
MOTOR FUEL TAX FUND	1,625,000	(1,780,000)	(155,000)	0	0	(155,000)
TOTAL GOVERNMENTAL FUNDS	25,291,000	(36,746,900)	(11,455,900)	0	0	(11,455,900)
<u>ENTERPRISE (UTILITY) FUNDS:</u>						
SEWER & WATER OPERATIONS	13,986,000	(8,224,400)	5,761,600	0	0	5,761,600
SEWER & WATER CAPITAL	915,000	(15,475,000)	(14,560,000)	0	0	(14,560,000)
TOTAL ENTERPRISE (UTILITY) FUND	14,901,000	(23,699,400)	(8,798,400)	0	0	(8,798,400)
<u>FIDUCIARY FUND:</u>						
POLICE PENSION FUND	1,993,700	(1,767,000)	226,700	0	0	226,700

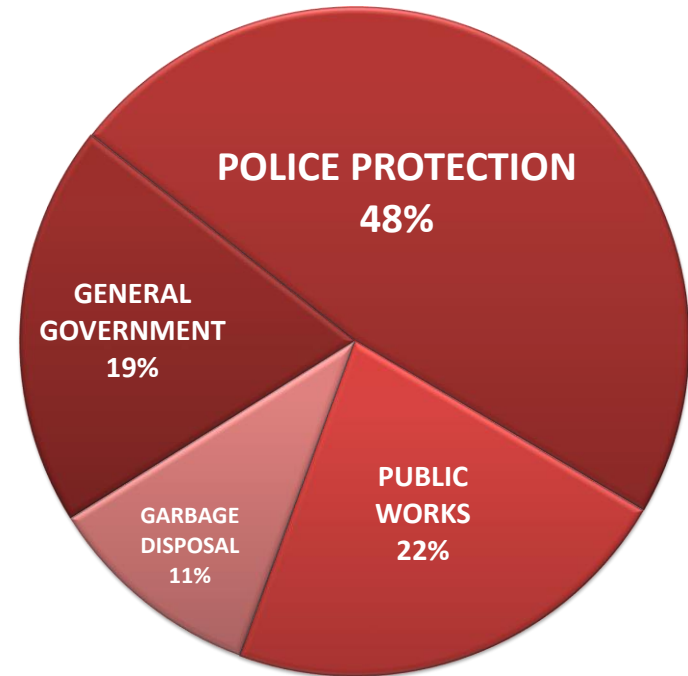
GOVERNMENTAL OPERATIONS-GENERAL FUND 01

REVENUES



GOVERNMENTAL	
SALES TAX	9,500,000
PROPERTY TAX	4,511,100
CHARGES FOR SERVICES	2,353,500
INCOME TAX	2,500,000
LICENSES	512,000
PERMITS	423,000
USE TAX	650,000
OTHER	1,843,400
TOTAL GOVERNMENTAL	<u>22,293,000</u>

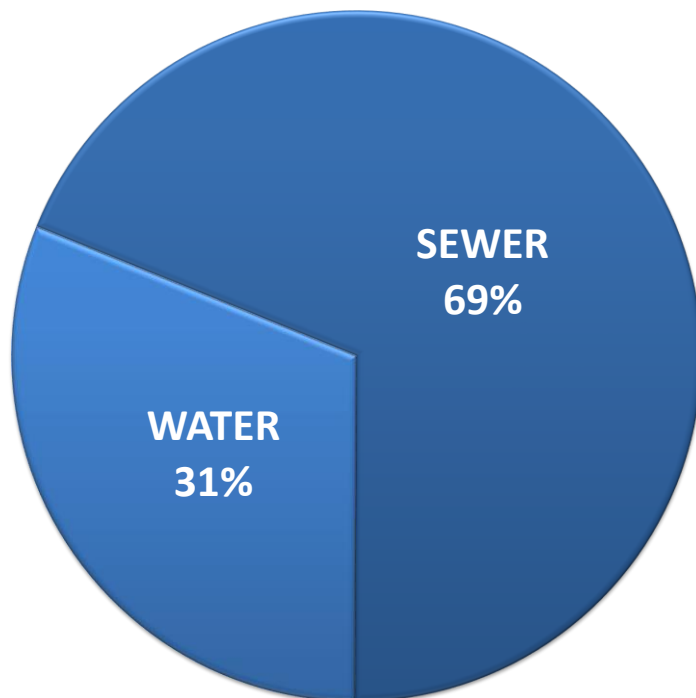
EXPENSES



GOVERNMENTAL	
POLICE PROTECTION	9,272,400
PUBLIC WORKS	4,291,500
GENERAL GOVERNMENT	3,769,700
GARBAGE DISPOSAL	2,037,000
TOTAL GOVERNMENTAL	<u>19,370,600</u>

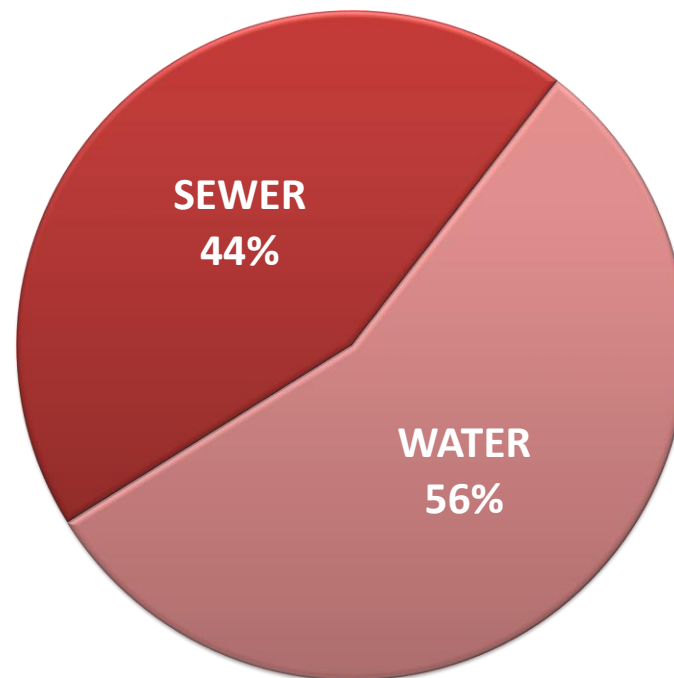
UTILITY OPERATIONS-SEWER & WATER FUND 62

REVENUES



UTILITY	
SEWER	9,643,000
WATER	4,343,000
TOTAL UTILITY	<u>13,986,000</u>

EXPENSES



UTILITY	
SEWER	3,650,400
WATER	4,574,000
TOTAL UTILITY	<u>8,224,400</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 Community Development.

		FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 BUDGET
REVENUES		26,108,874	26,788,969	22,275,800	22,293,000
EXPENSES					
DEPT 411	OFFICE OF THE MAYOR	247,859	154,175	274,100	261,600
DEPT 412	OFFICE OF THE ADMINISTRATOR	563,245	613,417	809,600	869,700
DEPT 413	FINANCE DEPARTMENT	382,692	417,527	564,000	570,700
DEPT 421	POLICE DEPARTMENT	7,875,618	7,993,778	9,074,600	9,272,400
DEPT 428	CIVIL DEFENSE	5,143	5,450	8,000	8,000
DEPT 441	PUBLIC WORKS	3,402,418	3,574,711	4,191,900	4,291,500
DEPT 442	BUILDING & CODE ENFORCEMENT	888,440	912,854	1,124,700	1,185,100
DEPT 447	GARBAGE DISPOSAL	1,590,642	1,674,427	1,873,000	2,037,000
DEPT 461	COMMUNITY DEVELOPMENT	500,287	592,902	849,800	874,600
	TOTAL EXPENSES	15,456,344	15,939,240	18,769,700	19,370,600
NET CHANGE IN FUND BALANCE BEFORE TRANSFERS		10,652,530	10,849,730	3,506,100	2,922,400
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	10,652,530	10,773,794	0	0
	TOTAL TRANSFERS OUT	10,652,530	10,773,794	0	0
NET CHANGE IN FUND BALANCE		0	75,936	3,506,100	2,922,400

GENERAL FUND - REVENUES

REVENUES

TAXES:

		FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 BUDGET
01.000.3111	PROPERTY TAX LEVY-VILLAGE	1,751,527	1,894,174	2,030,300	2,247,400
01.000.3112	PROPERTY TAX LEVY-POLICE PENSION	1,486,404	1,469,028	1,401,400	1,443,700
01.000.3113	PROPERTY TAX LEVY-ROAD & BRIDGE	784,100	808,871	770,000	820,000
01.000.3115	SALES TAX	7,061,130	6,945,646	6,500,000	6,000,000
01.000.3116	AUTO RENTAL TAX	1,340	1,315	1,500	1,500
01.000.3117	NON-HOME RULE SALES TAX	3,933,275	3,951,636	3,500,000	3,500,000
01.000.3120	UTILITY TAX-NATURAL GAS	557,040	658,386	400,000	400,000
01.000.3121	UTILITY TAX-ELECTRICITY	927,648	887,483	900,000	800,000
01.000.3122	TELECOMMUNICATION TAX	315,051	303,008	300,000	250,000
	TOTAL TAXES	16,817,515	16,919,547	15,803,200	15,462,600

LICENSES:

01.000.3211	AMUSEMENT LICENSE	1,525	1,400	1,500	1,500
01.000.3212	CHARITABLE GAMES TAX	1,517	0	0	0
01.000.3213	GARAGE SALE LICENSE	335	355	500	300
01.000.3214	CABLE FRANCHISE FEE	371,951	383,647	350,000	350,000
01.000.3215	SBC & CO FRANCHISE FEE	9,674	9,674	9,600	9,600
01.000.3216	CONTRACTOR'S LICENSE	72,680	71,575	65,000	65,000
01.000.3217	BUSINESS LICENSE	11,065	10,721	15,000	15,000
01.000.3219	LIQUOR LICENSE	75,241	72,073	70,000	70,000
01.000.3221	SOLICITOR'S LICENSE	125	100	100	100
01.000.3242	VEHICLE LICENSE	648	465	500	500
	TOTAL LICENSES	544,761	550,010	512,200	512,000

PERMITS:

01.000.3309	PLAN REVIEW	69,223	54,077	50,000	50,000
01.000.3310	CONSULTANT REVIEW	21,247	20,677	15,000	15,000
01.000.3311	BUILDING PERMITS	492,729	376,221	400,000	350,000
01.000.3313	OVERWEIGHT TRUCK PERMITS	11,300	9,850	8,000	8,000
	TOTAL PERMITS	594,499	460,825	473,000	423,000

INTERGOVERNMENTAL REVENUES:

01.000.3414	REPLACEMENT TAX	154,555	182,446	75,000	80,000
01.000.3415	STATE USE TAX	750,664	832,250	650,000	650,000
01.000.3416	INCOME TAX	3,058,907	3,123,381	2,200,000	2,500,000
01.000.3417	CANN. USE TAX	29,626	31,955	30,000	30,000
01.000.3418	VIDEO GAMING TAX	0	233	0	1,000
01.000.3425	GRANTS	1,320,445	1,320,970	10,000	10,000
	TOTAL INTERGOVERNMENTAL REV	5,314,197	5,491,235	2,965,000	3,271,000

FINES:

01.000.3511	CODE VIOLATIONS	3,150	1,550	2,000	2,000
01.000.3521	COUNTY FINES	132,407	108,860	90,000	90,000
01.000.3522	PARKING/COMPLIANCE FINES	14,280	9,650	12,000	5,000
01.000.3523	FALSE ALARMS	1,125	805	500	500
01.000.3524	TOWING FINE	25,000	32,600	22,500	10,000
01.000.3526	FORFEITURE FUNDS	4,400	44,076	5,000	2,500
01.000.3527	DUI CAMERA/LAW ENFORCEMENT	16,030	11,919	10,000	7,500
01.000.3528	VEHICLE FUND	300	40	0	0
	TOTAL FINES	196,692	209,500	142,000	117,500

		FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 BUDGET
CHARGES FOR SERVICES:					
01.000.3611	DEV APPL FEES	35,025	55,791	20,000	20,000
01.000.3612	REVIEW FEES	88,641	179,458	70,000	70,000
01.000.3615	INSPECTION FEES	7,960	6,968	7,000	7,000
01.000.3621	TOWER AGREEMENTS	567,524	436,564	450,000	450,000
01.000.3622	POLICE REPORTS	4,319	4,084	3,500	3,500
01.000.3623	POLICE PROTECTION	82,985	77,994	77,000	77,000
01.000.3634	PROPERTY MAINT/LOT MOWING	58,260	7,150	5,000	5,000
01.000.3645	COMPOST FEES	6,016	5,460	6,000	6,000
01.000.3647	RECYCLING FEES	326,933	340,974	338,000	365,000
01.000.3648	GARBAGE FEES	1,210,141	1,261,421	1,249,000	1,350,000
	TOTAL CHARGES FOR SERVICES	2,387,804	2,375,863	2,225,500	2,353,500
INTEREST INCOME:					
01.000.3723	INTEREST INCOME-CELL TOWERS	0	178,875	0	0
01.000.3732	INTEREST INCOME	14,236	404,838	50,000	50,000
	TOTAL INTEREST INCOME	14,236	583,713	50,000	50,000
MISCELLANEOUS:					
01.000.3814	COUNTRY MARKET	43,336	50,560	40,000	40,000
01.000.3816	FISHING DERBY	148	346	100	100
01.000.3817	VILLAGE 5K	940	5,260	2,500	2,500
01.000.3818	FRANKFORT CHAMBER	10,800	10,800	10,800	10,800
01.000.3897	CONVENIENCE FEE	3,543	3,716	1,500	0
01.000.3899	MISCELLANEOUS	180,403	127,594	50,000	50,000
	TOTAL MISCELLANEOUS	239,170	198,276	104,900	103,400
<u>TOTALS: GENERAL CORPORATE FUND</u>		26,108,874	26,788,969	22,275,800	22,293,000

OFFICE OF THE MAYOR (DEPT 411) - EXPENSES

The Mayor, Board of Trustees and Village Clerk are the elected representatives and policy makers for the Village of Frankfort. Their function is to formulate policies and ordinances necessary to guide the administration and development of the Village. The Village Board is also responsible to the residents of Frankfort for the provision of municipal services. To assist in gathering residents' input, citizens are appointed to serve on various committees, commissions and boards.

		FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 BUDGET
EXPENSES					
PERSONNEL:					
01.411.4041	SALARIES - ELECTED OFFICIALS	45,150	45,150	45,150	45,150
01.411.4111	I.M.R.F.	4,092	3,317	5,250	5,250
01.411.4121	SOCIAL SECURITY	3,454	3,454	3,700	3,700
	TOTAL PERSONNEL	52,696	51,921	54,100	54,100
PROFESSIONAL SERVICES:					
01.411.4321	ATTORNEY FEES	99,261	42,976	80,000	70,000
	TOTAL PROFESSIONAL SERVICES	99,261	42,976	80,000	70,000
COMMUNICATION:					
01.411.4431	PUBLISHING	6,811	5,628	20,000	15,000
01.411.4441	TELEPHONE	0	809	500	500
	TOTAL COMMUNICATION	6,811	6,437	20,500	15,500
PROFESSIONAL DEVELOPMENT:					
01.411.4511	DUES	19,372	21,535	25,000	25,000
01.411.4512	SUBSCRIPTIONS	0	0	500	500
01.411.4531	COMMUNITY RELATIONS	53,640	18,817	60,000	60,000
01.411.4532	EMPLOYEE RELATIONS	620	227	1,500	1,500
01.411.4541	MEETING EXPENSE	553	865	2,500	2,500
01.411.4542	BOARD MEETING EXPENSE	643	164	2,500	5,000
01.411.4551	EDUCATIONAL TRAINING	1,860	310	2,000	2,000
01.411.4557	CABLE PROGRAMMING	1,121	457	5,000	5,000
01.411.4558	DOWNTOWN/PRAIRIE PARK	0	0	5,000	5,000
01.411.4559	HISTORIC PRESERVATION	1,104	310	5,000	5,000
	TOTAL PROFESSIONAL DEVELOPMENT	78,913	42,686	109,000	111,500
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	178	155	500	500
	TOTAL GENERAL SUPPLIES	178	155	500	500
<u>TOTALS: OFFICE OF THE MAYOR</u>		247,859	154,175	274,100	261,600

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 during 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 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 BUDGET
EXPENSES					
PERSONNEL:					
01.412.4011	SALARIES - FULL TIME	285,612	313,631	365,000	382,000
01.412.4021	SALARIES - OVER TIME	980	2,107	3,000	5,000
01.412.4031	SALARIES - PART TIME	27,615	24,961	38,000	46,000
01.412.4111	I.M.R.F.	31,472	28,198	35,000	35,000
01.412.4121	SOCIAL SECURITY	23,124	25,157	28,000	32,000
01.412.4131	GROUP HEALTH INSURANCE	53,110	56,459	75,000	75,000
01.412.4133	DEFERRED COMP ER CONTRIBUTION	5,338	6,343	6,000	8,000
01.412.4134	SAFETY & WELL EMPLOYEE	823	842	2,500	2,500
01.412.4136	SELF-INSURANCE REIMBURSEMENT	20,041	25,842	25,000	30,000
01.412.4141	WORKERS' COMPENSATION	5,393	5,308	9,200	11,500
01.412.4151	UNEMPLOYMENT COMPENSATION	624	576	1,000	1,000
	TOTAL PERSONNEL	454,132	489,424	587,700	628,000
REPAIRS AND MAINTENANCE:					
01.412.4241	R&M - EQUIPMENT	2,865	3,205	7,500	5,000
	TOTAL REPAIRS AND MAINTENANCE	2,865	3,205	7,500	5,000
PROFESSIONAL SERVICES:					
01.412.4351	ENGINEERING FEES	0	0	10,000	10,000
01.412.4372	HIRING PROCESS	0	94	7,500	7,500
	TOTAL PROFESSIONAL SERVICES	0	94	17,500	17,500
COMMUNICATION:					
01.412.4431	PUBLISHING	0	51	500	500
01.412.4432	PRINTING & DUPLICATING	1,221	2,251	3,500	3,500
01.412.4433	POSTAGE	7,259	7,134	7,500	7,500
01.412.4441	TELEPHONE	6,949	7,527	12,000	10,000
	TOTAL COMMUNICATION	15,429	16,963	23,500	21,500
PROFESSIONAL DEVELOPMENT:					
01.412.4511	DUES	5,108	5,790	6,000	6,000
01.412.4531	COMMUNITY RELATIONS	608	0	1,000	1,000
01.412.4532	EMPLOYEE RELATIONS	1,279	752	1,200	1,200
01.412.4534	EVENTS	40,784	44,755	80,000	90,000
01.412.4535	BUSINESS RECRUITMENT/DEVELOP	0	0	500	500
01.412.4541	MEETING EXPENSE	366	436	1,000	1,000
01.412.4551	EDUCATIONAL TRAINING	3,559	861	3,500	3,500
	TOTAL PROFESSIONAL DEVELOPMENT	51,704	52,594	93,200	103,200
CONTRACTUAL SERVICES:					
01.412.4651	SWARM INSURANCE	15,526	14,892	22,000	31,300
01.412.4661	LEASE RENTAL	2,263	1,614	2,500	2,500
	TOTAL CONTRACTUAL SERVICES	17,789	16,507	24,500	33,800

GENERAL SUPPLIES:

		FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 BUDGET
01.412.4751	OFFICE SUPPLIES	5,244	7,285	8,000	8,000
01.412.4752	COMPUTER SOFTWARE	290	0	0	0
01.412.4753	COMPUTER SOFTWARE & SUPPORT	14,617	23,513	40,000	45,000
01.412.4772	OFFICE EQUIPMENT	504	2,889	6,000	6,000
01.412.4781	UNIFORMS	594	942	1,200	1,200
01.412.4791	EQUIPMENT & ACCESSORIES	77	0	500	500
	TOTAL GENERAL SUPPLIES	21,326	34,629	55,700	60,700

<u>TOTALS: OFFICE OF THE ADMINISTRATOR</u>	563,245	613,417	809,600	869,700
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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 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 BUDGET
EXPENSES					
PERSONNEL:					
01.413.4011	SALARIES - FULL TIME	220,135	242,085	275,000	286,000
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	22,333	19,971	26,000	26,000
01.413.4121	SOCIAL SECURITY	15,872	17,373	22,000	24,000
01.413.4131	GROUP HEALTH INSURANCE	33,977	35,230	42,000	50,000
01.413.4133	DEFERRED COMP ER CONTRIBUTION	3,570	2,860	4,000	4,000
01.413.4136	SELF-INSURANCE REIMBURSEMENT	7,731	9,103	12,000	16,000
01.413.4141	WORKERS' COMPENSATION	3,507	4,020	6,600	8,300
01.413.4151	UNEMPLOYMENT COMPENSATION	561	393	1,000	1,000
	TOTAL PERSONNEL	307,686	331,033	398,600	425,300
REPAIRS AND MAINTENANCE:					
01.413.4241	R&M - EQUIPMENT	773	629	1,000	1,000
	TOTAL REPAIRS AND MAINTENANCE	773	629	1,000	1,000
PROFESSIONAL SERVICES:					
01.413.4331	AUDITOR FEES	16,145	19,795	25,000	25,000
01.413.4371	ADMIN/BANKING FEES	7,848	7,560	20,000	15,000
01.413.4372	HIRING PROCESS	0	0	500	500
	TOTAL PROFESSIONAL SERVICES	23,993	27,355	45,500	40,500
COMMUNICATION:					
01.413.4441	TELEPHONE	1,965	2,129	3,000	3,000
	TOTAL COMMUNICATION	1,965	2,129	3,000	3,000
PROFESSIONAL DEVELOPMENT:					
01.413.4511	DUES	782	1,410	1,500	2,000
01.413.4532	EMPLOYEE RELATIONS	0	0	0	1,000
01.413.4541	MEETING EXPENSE	0	0	500	500
01.413.4551	EDUCATIONAL TRAINING	740	870	5,000	5,000
	TOTAL PROFESSIONAL DEVELOPMENT	1,522	2,280	7,000	8,500
CONTRACTUAL SERVICES:					
01.413.4651	SWARM INSURANCE	7,727	7,592	9,900	12,400
01.413.4653	BONDS & APPRAISALS	11,357	11,283	24,500	24,500
	TOTAL CONTRACTUAL SERVICES	19,084	18,875	34,400	36,900
GENERAL SUPPLIES:					
01.413.4751	OFFICE SUPPLIES	2,386	4,835	5,000	5,000
01.413.4753	COMPUTER SOFTWARE & SUPPORT	24,167	28,436	59,000	45,000
01.413.4772	OFFICE EQUIPMENT	1,116	1,956	10,000	5,000
01.413.4781	UNIFORMS	0	0	500	500
	TOTAL GENERAL SUPPLIES	27,669	35,227	74,500	55,500
<u>TOTALS: FINANCE DEPARTMENT</u>		382,692	417,527	564,000	570,700

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 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 BUDGET
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EXPENSES

LAW ENFORCEMENT

PERSONNEL:

01.421.4011	SALARIES - FULL TIME	3,723,194	3,797,608	4,312,000	4,200,000
01.421.4021	SALARIES - OVER TIME	90,085	108,614	120,000	150,000
01.421.4022	HOLIDAY PAY - POLICE	131,634	135,771	145,000	145,000
01.421.4025	SPECIAL EVENT PAY	1,540	2,850	5,000	5,000
01.421.4031	SALARIES - PART TIME	72,290	71,801	105,000	160,000
01.421.4051	SALARIES - CROSSING GUARD	2,430	2,430	2,500	2,500
01.421.4111	I.M.R.F.	47,188	28,958	52,000	52,000
01.421.4121	SOCIAL SECURITY	300,450	297,016	340,000	340,000
01.421.4130	POLICE PENSION EXPENSE	1,486,404	1,469,028	1,401,400	1,443,700
01.421.4131	GROUP HEALTH INSURANCE	612,825	591,684	760,000	760,000
01.421.4133	DEFERRED COMP ER CONTRIBUTION	46,598	45,460	55,000	55,000
01.421.4134	SAFETY & WELL EMPLOYEE	915	6,137	8,000	8,000
01.421.4136	SELF-INSURANCE REIMBURSEMENT	155,333	145,285	165,000	165,000
01.421.4141	WORKERS' COMPENSATION	59,086	60,422	90,000	112,500
01.421.4151	UNEMPLOYMENT COMPENSATION	6,642	5,677	15,000	15,000
	TOTAL PERSONNEL	6,736,614	6,768,742	7,575,900	7,613,700

REPAIRS AND MAINTENANCE:

01.421.4241	R&M - EQUIPMENT	6,346	7,558	10,000	13,000
01.421.4242	R&M - OFFICE EQUIPMENT	9,525	8,238	12,500	12,500
01.421.4243	R&M - VEHICLES	41,828	40,532	50,000	50,000
01.421.4251	R&M - UNIFORMS	4,333	3,899	5,500	5,500
	TOTAL REPAIRS AND MAINTENANCE	62,032	60,227	78,000	81,000

PROFESSIONAL SERVICES:

01.421.4321	ATTORNEY FEES	156,675	203,717	150,000	125,000
01.421.4371	ADMIN/BANKING FEES	1,114	939	1,500	1,500
01.421.4372	HIRING PROCESS	171	0	500	500
	TOTAL PROFESSIONAL SERVICES	157,960	204,657	152,000	127,000

		FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 BUDGET
COMMUNICATION:					
01.421.4411	POLICE COMM. CENTER	437,192	429,024	475,000	590,000
01.421.4433	POSTAGE	604	574	1,000	1,000
01.421.4441	TELEPHONE	14,536	13,981	14,000	14,000
	TOTAL COMMUNICATION	452,332	443,579	490,000	605,000
PROFESSIONAL DEVELOPMENT:					
01.421.4511	DUES	10,020	8,627	12,500	10,000
01.421.4512	SUBSCRIPTIONS	418	584	700	700
01.421.4531	COMMUNITY RELATIONS	4,941	5,717	6,500	6,500
01.421.4532	EMPLOYEE RELATIONS	568	221	500	1,000
01.421.4533	DARE PROGRAM	3,945	3,998	4,500	4,500
01.421.4541	MEETING EXPENSE	293	290	2,500	2,500
01.421.4551	EDUCATIONAL TRAINING	33,220	33,186	50,000	50,000
01.421.4553	FALL FESTIVAL/CADET SUPPORT	5,613	7,294	10,000	10,000
01.421.4554	MAJOR CRASH INVESTIGATIVE TM	54	0	500	500
01.421.4555	REIMBURSABLE EXPENSES	0	0	5,000	5,000
	TOTAL PROFESSIONAL DEVELOPMENT	59,072	59,917	92,700	90,700
CONTRACTUAL SERVICES:					
01.421.4651	SWARM INSURANCE	123,696	109,702	156,000	195,000
01.421.4654	ANIMAL CONTROL	520	0	2,500	2,500
	TOTAL CONTRACTUAL SERVICES	124,216	109,702	158,500	197,500
GENERAL SUPPLIES:					
01.421.4721	FIREARMS SUPPLIES	9,833	12,432	12,500	12,500
01.421.4731	GASOLINE/OIL	104,790	111,210	130,000	120,000
01.421.4751	OFFICE SUPPLIES	4,426	4,047	5,500	5,500
01.421.4752	COMPUTER SOFTWARE	4,783	0	0	0
01.421.4753	COMPUTER SOFTWARE & SUPPORT	72,640	120,884	215,000	275,000
01.421.4761	OPERATING SUPPLIES	5,244	6,038	6,500	6,500
01.421.4771	OFFICE FURNITURE	7,280	3,063	8,000	8,000
01.421.4772	OFFICE EQUIPMENT	6,486	7,529	8,000	8,000
01.421.4781	UNIFORMS	15,339	20,778	26,000	30,000
01.421.4791	EQUIPMENT & ACCESSORIES	34,212	51,721	60,000	60,000
01.421.4795	FORFEITURE FUND EXPENSE	0	0	39,000	15,000
01.421.4796	DUI FUND EXPENSE	11,366	0	0	0
	TOTAL GENERAL SUPPLIES	276,399	337,702	510,500	540,500
<u>TOTALS: LAW ENFORCEMENT</u>		7,868,625	7,984,525	9,057,600	9,255,400
POLICE/FIRE COMMISSION					
01.422.4041	SALARIES-APPOINTED OFFICIALS	540	660	1,500	1,500
01.422.4121	SOCIAL SECURITY	41	51	100	100
01.422.4134	SAFETY & WELL EMPLOYEE	955	1,010	3,000	3,000
01.422.4135	ELIGIBILITY/PROMOTION	5,082	7,157	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>	6,993	9,253	17,000	17,000
<u>TOTALS: POLICE DEPARTMENT</u>		7,875,618	7,993,778	9,074,600	9,272,400

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 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 BUDGET
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EXPENSES

CIVIL DEFENSE:

01.428.4241 R&M - EQUIPMENT
TOTAL CIVIL DEFENSE

5,143	5,450	8,000	8,000
5,143	5,450	8,000	8,000
5,143	5,450	8,000	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 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 BUDGET
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EXPENSES

STREETS

PERSONNEL:

01.441.4011	SALARIES - FULL TIME	1,057,580	1,186,805	1,238,000	1,325,000
01.441.4021	SALARIES - OVER TIME	137,664	119,118	175,000	175,000
01.441.4031	SALARIES - PART TIME	56,175	45,442	60,000	62,000
01.441.4111	I.M.R.F.	122,500	107,940	140,000	140,000
01.441.4121	SOCIAL SECURITY	93,213	100,893	120,000	120,000
01.441.4131	GROUP HEALTH INSURANCE	248,691	260,666	290,000	300,000
01.441.4133	DEFERRED COMP ER CONTRIBUTION	16,955	17,806	20,000	20,000
01.441.4134	SAFETY & WELL EMPLOYEE	0	47	500	500
01.441.4136	SELF-INSURANCE REIMBURSEMENT	46,958	60,331	65,000	65,000
01.441.4141	WORKERS' COMPENSATION	19,053	19,303	30,000	37,500
01.441.4151	UNEMPLOYMENT COMPENSATION	1,988	1,841	5,000	5,000
	TOTAL PERSONNEL	1,800,777	1,920,191	2,143,500	2,250,000

REPAIRS AND MAINTENANCE:

01.441.4211	R&M - BLDG/SITE IMPROVEMENT	100,367	128,523	108,000	108,000
01.441.4215	R&M - LAWN MOWING	211,553	246,652	248,000	250,000
01.441.4216	R&M - PUBLIC GRDS	83,317	104,962	156,000	156,000
01.441.4218	R&M - PRAIRIE PARK	10,115	7,515	25,000	25,000
01.441.4220	R&M - SIDEWALKS	42,028	40,848	50,000	50,000
01.441.4222	R&M - ROAD SALT	153,783	118,589	260,000	260,000
01.441.4230	R&M - PATCHING MIX	5,936	8,210	8,000	8,000
01.441.4231	R&M - CURBS	13,138	23,859	20,000	20,000
01.441.4232	R&M - STORM SYSTEM	52,014	48,090	85,000	80,000
01.441.4233	R&M - STREETS/SIGNS	56,909	51,462	65,000	65,000
01.441.4234	R&M - TRAFFIC LIGHTS	37,621	48,857	40,000	45,000
01.441.4235	R&M - TREES & WEEDS	41,605	19,945	40,000	40,000
01.441.4236	R&M - STREET LIGHTS	114,158	101,441	120,000	120,000
01.441.4237	R&M - EMERGENCY RESPONSE SERVICES	0	0	2,500	2,500
01.441.4238	R&M - STREET SWEEP	50,955	36,343	45,000	15,000
01.441.4241	R&M - EQUIPMENT	4,058	300	7,000	7,000
01.441.4243	R&M - VEHICLES	124,857	118,499	115,000	120,000
01.441.4251	R&M - UNIFORMS	5,216	6,656	0	0
	TOTAL REPAIRS AND MAINTENANCE	1,107,630	1,110,752	1,394,500	1,371,500

		FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 BUDGET
PROFESSIONAL SERVICES:					
01.441.4321	ATTORNEY FEES	2,818	0	10,000	10,000
01.441.4324	NPDES FEE	1,000	1,000	1,500	1,500
01.441.4351	ENGINEERING SERVICES	10,179	15,559	20,000	20,000
01.441.4352	BRIDGE INSPECTIONS	1,509	5,950	7,500	7,500
01.441.4372	HIRING PROCESS	0	185	500	500
01.441.4381	WATER STUDY/ADMIN SERVICES	0	8,681	10,000	10,000
	TOTAL PROFESSIONAL SERVICES	15,506	31,374	49,500	49,500
COMMUNICATIONS					
01.441.4431	PUBLISHING	974	495	1,000	1,000
01.441.4441	TELEPHONE	9,176	7,979	8,500	8,500
	TOTAL COMMUNICATIONS	10,150	8,474	9,500	9,500
PROFESSIONAL DEVELOPMENT:					
01.441.4511	DUES	2,765	3,235	3,500	3,500
01.441.4532	EMPLOYEE RELATIONS	0	0	0	1,000
01.441.4541	MEETING EXPENSE	242	390	1,500	1,500
01.441.4551	EDUCATIONAL TRAINING	1,777	2,944	6,000	5,000
	TOTAL PROFESSIONAL DEVELOPMENT	4,784	6,569	11,000	11,000
CONTRACTUAL SERVICES:					
01.441.4611	ELECTRICITY	16,247	18,376	23,000	23,000
01.441.4612	HEAT	10,841	9,604	10,000	10,000
01.441.4632	STREET LIGHTING	116,361	101,975	123,000	123,000
01.441.4651	SWARM INSURANCE	37,836	35,578	56,400	70,500
01.441.4661	LEASE RENTAL	22,961	20,054	23,000	23,000
01.441.4672	PEST CONTROL	115,646	108,537	120,000	120,000
	TOTAL CONTRACTUAL SERVICES	319,892	294,124	355,400	369,500
GENERAL SUPPLIES:					
01.441.4731	GASOLINE/OIL	81,891	101,712	90,000	90,000
01.441.4741	JANITORIAL SUPPLIES	17,863	25,025	25,000	25,000
01.441.4751	OFFICE SUPPLIES	378	805	1,000	1,000
01.441.4752	COMPUTER SOFTWARE	3,278	0	0	0
01.441.4753	COMPUTER SOFTWARE & SUPPORT	13,276	38,354	58,000	60,000
01.441.4761	OPERATING SUPPLIES	13,380	20,616	25,000	25,000
01.441.4762	SAFETY SUPPLIES	6,470	8,550	8,000	8,000
01.441.4772	OFFICE EQUIPMENT	0	2,199	5,000	5,000
01.441.4781	UNIFORMS		517	10,000	10,000
01.441.4791	EQUIPMENT & ACCESSORIES	7,143	5,450	6,500	6,500
	TOTAL GENERAL SUPPLIES	143,679	203,227	228,500	230,500
<u>TOTALS: PUBLIC WORKS DEPARTMENT</u>		3,402,418	3,574,711	4,191,900	4,291,500

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 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 BUDGET
01.442.4011	SALARIES - FULL TIME	380,872	387,325	461,000	492,000
01.442.4021	SALARIES - OVER TIME	2,737	2,760	4,000	4,000
01.442.4031	SALARIES - PART TIME	72,068	75,681	100,000	100,000
01.442.4111	I.M.R.F.	42,026	34,751	45,000	50,000
01.442.4121	SOCIAL SECURITY	34,029	34,843	40,000	45,000
01.442.4131	GROUP HEALTH INSURANCE	81,561	81,911	100,000	105,000
01.442.4133	DEFERRED COMP ER CONTRIBUTION	6,143	6,206	7,500	7,500
01.442.4134	SAFETY & WELL EMPLOYEE	0	0	200	200
01.442.4136	SELF-INSURANCE REIMBURSEMENT	20,703	20,512	30,000	30,000
01.442.4141	WORKERS' COMPENSATION	7,383	7,870	11,800	14,800
01.442.4151	UNEMPLOYMENT COMPENSATION	855	769	2,500	2,500
	TOTAL PERSONNEL	648,377	652,629	802,000	851,000

REPAIRS AND MAINTENANCE:

01.442.4235	R&M - PROPERTY MAINTENANCE	8,149	4,700	20,000	12,500
01.442.4241	R&M - EQUIPMENT	2,555	1,133	3,000	3,000
01.442.4243	R&M - VEHICLES	0	186	4,000	3,000
	TOTAL REPAIRS AND MAINTENANCE	10,704	6,018	27,000	18,500

PROFESSIONAL SERVICES:

01.442.4321	ATTORNEY FEES	56,155	29,275	50,000	50,000
01.442.4343	INSPECTION FEES	39,697	56,770	50,000	55,000
01.442.4359	EMERGENCY CONTRACT SERVICE	3,530	2,110	5,000	5,000
01.442.4371	ADMIN/BANKING FEES	0	0	5,000	2,500
01.442.4372	HIRING PROCESS	0	0	500	500
01.442.4391	CONSULTANT PLAN REVIEW FEE	36,241	58,507	55,000	65,000
	TOTAL PROFESSIONAL SERVICES	135,623	146,662	165,500	178,000

COMMUNICATION:

01.442.4431	PUBLISHING	134	0	500	500
01.442.4433	POSTAGE	0	0	800	500
01.442.4441	TELEPHONE	3,412	3,529	5,000	4,500
	TOTAL COMMUNICATION	3,546	3,529	6,300	5,500

PROFESSIONAL DEVELOPMENT:

01.442.4511	DUES	240	500	900	800
01.442.4512	SUBSCRIPTIONS	0	0	500	500
01.442.4532	EMPLOYEE RELATIONS	0	0	0	1,000
01.442.4541	MEETING EXPENSE	50	76	500	500
01.442.4551	EDUCATIONAL TRAINING	2,572	3,058	7,500	7,500
	TOTAL PROFESSIONAL DEVELOPMENT	2,862	3,634	9,400	10,300

FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 BUDGET
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CONTRACTUAL SERVICES:

01.442.4651	SWARM INSURANCE	16,270	14,865	21,000	31,300
	TOTAL CONTRACTUAL SERVICES	16,270	14,865	21,000	31,300

GENERAL SUPPLIES:

01.442.4731	GASOLINE/OIL	8,345	9,738	11,000	11,000
01.442.4751	OFFICE SUPPLIES	2,262	1,751	3,000	3,000
01.442.4753	COMPUTER SOFTWARE & SUPPORT	38,603	59,684	60,000	60,000
01.442.4761	OPERATING SUPPLIES	325	348	1,500	1,500
01.442.4771	OFFICE FURNITURE	0	0	4,000	4,000
01.442.4772	OFFICE EQUIPMENT	0	6,322	5,000	5,000
01.442.4781	UNIFORMS	770	1,744	2,000	2,000
01.442.4791	EQUIPMENT & ACCESSORIES	0	449	1,000	1,000
	TOTAL GENERAL SUPPLIES	50,305	80,036	87,500	87,500

OTHER:

01.442.4950	BAD DEBT EXP-LOT MOWING	20,753	5,482	6,000	3,000
	TOTAL OTHER	20,753	5,482	6,000	3,000

TOTALS: BUILDING DEPARTMENT

888,440	912,854	1,124,700	1,185,100
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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 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 BUDGET
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EXPENSES

CONTRACTUAL SERVICES:

01.447.4621	GARBAGE DISPOSAL	1,223,311	1,291,849	1,435,000	1,548,000
01.447.4622	YARD WASTE DISPOSAL	38,450	39,990	40,000	60,000
01.447.4625	RECYCLING	328,881	342,588	398,000	429,000
	TOTAL CONTRACTUAL SERVICES	1,590,642	1,674,427	1,873,000	2,037,000

TOTALS: GARBAGE DISPOSAL

1,590,642	1,674,427	1,873,000	2,037,000
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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 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 BUDGET
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EXPENSES

PERSONNEL:

01.461.4011	SALARIES - FULL TIME	267,657	271,982	335,000	345,000
01.461.4021	SALARIES - OVER TIME	6,235	5,819	8,000	7,000
01.461.4031	SALARIES - PART TIME	0	2,479	5,000	30,000
01.461.4041	SALARIES - APPOINTED OFFICIALS	4,430	4,760	5,500	5,500
01.461.4111	I.M.R.F.	27,831	22,852	32,000	32,000
01.461.4121	SOCIAL SECURITY	20,823	21,436	24,000	25,000
01.461.4131	GROUP HEALTH INSURANCE	31,650	27,228	70,000	50,000
01.461.4133	DEFERRED COMP ER CONTRIBUTION	2,268	2,882	5,000	5,000
01.461.4136	SELF-INSURANCE REIMBURSEMENT	149	5,683	20,000	18,000
01.461.4141	WORKERS' COMPENSATION	4,590	4,800	8,100	10,000
01.461.4151	UNEMPLOYMENT COMPENSATION	532	476	1,000	1,000
	TOTAL PERSONNEL	366,165	370,397	513,600	528,500

REPAIRS AND MAINTENANCE:

01.461.4241	R&M - EQUIPMENT	2,800	3,205	3,200	5,000
01.461.4243	R&M - VEHICLES	4,129	4,243	2,500	5,000
	TOTAL REPAIRS AND MAINTENANCE	6,929	7,448	5,700	10,000

PROFESSIONAL SERVICES:

01.461.4321	ATTORNEY FEES	585	4,303	5,000	5,000
01.461.4341	CONSULTANT FEES	1,425	0	120,000	100,000
01.461.4351	ENGINEERING FEES	86,258	160,862	85,000	100,000
01.461.4362	ECONOMIC DEVELOPMENT	2,867	0	35,000	35,000
01.461.4372	HIRING PROCESS	1,150	495	5,000	5,000
	TOTAL PROFESSIONAL SERVICES	92,285	165,660	250,000	245,000

COMMUNICATION:

01.461.4431	PUBLISHING	1,490	1,384	2,500	2,500
01.461.4432	PRINTING & DUPLICATING	60	0	500	500
01.461.4433	POSTAGE	329	26	500	500
01.461.4441	TELEPHONE	2,751	2,980	2,700	3,000
	TOTAL COMMUNICATION	4,630	4,390	6,200	6,500

		FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 BUDGET
PROFESSIONAL DEVELOPMENT:					
01.461.4511	DUES	2,055	1,058	2,500	2,500
01.461.4512	SUBSCRIPTIONS	0	150	300	300
01.461.4531	COMMUNITY RELATIONS	0	110	1,000	500
01.461.4532	EMPLOYEE RELATIONS	0	0	0	1,000
01.461.4541	MEETING EXPENSE	0	2	500	500
01.461.4551	EDUCATIONAL TRAINING	887	881	3,000	3,000
01.461.4561	PLAN COMMISSION EXPENSE	2,104	1,029	2,500	7,500
	TOTAL PROFESSIONAL DEVELOPMENT	5,046	3,230	9,800	15,300
CONTRACTUAL SERVICES:					
01.461.4651	SWARM INSURANCE	10,114	9,067	12,500	15,600
	TOTAL CONTRACTUAL SERVICES	10,114	9,067	12,500	15,600
GENERAL SUPPLIES:					
01.461.4731	GASOLINE/OIL	741	400	1,000	500
01.461.4751	OFFICE SUPPLIES	227	667	700	1,000
01.461.4753	COMPUTER SOFTWARE & SUPPORT	13,433	31,309	45,000	45,000
01.461.4754	GIS SUPPLIES	0	0	500	500
01.461.4771	OFFICE FURNITURE	0	0	1,500	3,500
01.461.4772	OFFICE EQUIPMENT	591	335	2,500	2,500
01.461.4781	UNIFORMS	126	0	500	400
01.461.4791	EQUIPMENT & ACCESSORIES	0	0	300	300
	TOTAL GENERAL SUPPLIES	15,118	32,711	52,000	53,700
<u>TOTALS: COMMUNITY DEVELOPMENT</u>		500,287	592,902	849,800	874,600

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 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 BUDGET
REVENUES	145,236	631,664	403,200	1,373,000
EXPENSES	5,344,748	7,592,400	12,302,100	15,596,300
CHANGE IN FUND BALANCE BEFORE TRANSFERS	(5,199,512)	(6,960,736)	(11,898,900)	(14,223,300)
TRANSFERS IN				
31.000.3911 TRANSFER FROM GENERAL FUND	10,652,530	10,773,794	0	0
TOTAL TRANSFERS IN	10,652,530	10,773,794	0	0
NET CHANGE IN FUND BALANCE	5,453,018	3,813,058	(11,898,900)	(14,223,300)

GENERAL CAPITAL DEVELOPMENT FUND - REVENUES

REVENUES

INTERGOVERNMENTAL REVENUES:

31.000.3425	GRANTS	0	0	200,000	1,160,000
	TOTAL INTERGOVERNMENTAL REV	0	0	200,000	1,160,000

CHARGES FOR SERVICES:

31.000.3653	DEVELOPMENT CONTRIBUTION FEE	135,476	75,167	110,000	75,000
31.000.3654	RECREATIONAL FEE	8	0	0	0
31.000.3658	TRANSPORTATION FEE	59,715	28,199	25,000	20,000
	TOTAL CHARGES FOR SERVICES	195,199	103,366	135,000	95,000

INTEREST INCOME:

31.000.3732	INTEREST INCOME	(151,402)	490,787	50,000	100,000
	TOTAL INTEREST INCOME	(151,402)	490,787	50,000	100,000

MISCELLANEOUS:

31.000.3817	REIMBURSEMENTS	3,045	9,379	3,000	3,000
31.000.3819	PROPERTY RENT	600	600	0	0
31.000.3825	SALE OF CAPITAL ASSETS	79,791	9,527	10,200	10,000
31.000.3899	MISCELLANEOUS	18,003	18,005	5,000	5,000
	TOTAL MISCELLANEOUS	101,439	37,511	18,200	18,000

TOTALS: CAPITAL DEVELOPMENT FUND

145,236	631,664	403,200	1,373,000
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GENERAL CAPITAL DEVELOPMENT FUND - EXPENSES**EXPENSES****STREETS - REPAIRS & MAINTENANCE:**

31.477.4233 R&M - STREETS

Street Resurfacing Program

4,121,877 6,782,868 7,000,000 10,000,000

Replace Street Name Signs

0 39,434 50,000 75,000

Center Rd Quiet Zone Correction

0 0 5,000 5,000

TOTAL R&M - STREETS

4,121,877 6,822,302 7,055,000 10,080,000**CONTRACTUAL SERVICES:**

31.477.4361 CONTRACTUAL SERVICES

8,841 366 35,000 35,000**LAND:**

31.477.5111 LAND

0 791 0 0**BUILDING:**

31.477.5121 BUILDING

Storage Building

0 0 50,000 150,000

TOTAL BUILDING

0 0 50,000 150,000**BUILDING-MAINTENANCE:**

31.477.5122 BUILDING-MAINTENANCE

Replace Village Hall Windows

0 0 49,000 49,000

Replace Playground at Prairie Park

0 0 100,000 0

Grainery Inspection

0 0 15,000 15,000

Grainery Repairs

0 10,196 50,000 50,000

VH Restroom Renovations

0 0 30,000 0

VH Hallway Door Replacement

0 0 0 10,000

PD Building Improvements

0 0 61,000 85,000

PW Building Generator

0 0 30,000 0

Braidert Green Stage - Floor Replacement

0 0 0 25,000

Museum Furnace Replacement

0 0 11,000 11,000

Resurface Hickory Lot

0 0 45,000 0

Resurface Trolley Barn Lot

59,709 0 0 0

Tire Machine

0 10,230 0 0

Tire Balancing Machine

0 5,960 0 0

Truck Hoist at 524 Center

0 25,241 0 0

Miscellaneous

15,933 10,192 0 0

TOTAL BUILDING-MAINTENANCE

75,642 61,818 391,000 245,000**EQUIPMENT:**

31.421.5131 EQUIPMENT-POLICE

Vehicles/Equip

181,804 70,470 219,100 192,000

Squad DVRs and Interview Room DVRs

0 0 100,000 0

Drone

0 0 0 9,500

Mobile and Portable Radios

1,393 0 0 34,800

Miscellaneous

0 0 0 5,000

TOTAL EQUIPMENT-POLICE

183,197 70,470 319,100 241,300

31.441.5131 EQUIPMENT-PUBLIC WORKS

Pickup Truck (Replacement)

0 0 140,000 75,000

One-Ton Dump Truck (Replacement)

89,235 0 105,000 45,000

Dump Truck (Replacement)

171,065 0 430,000 555,000

Truck Accessories-Plow, Liftgate

0 0 0 30,000

Street Sweeper

0 0 360,000 0

Wood Chipper

0 0 120,000 0

		FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 BUDGET
	<i>Mini Excavator</i>	0	0	105,000	0
	<i>PW Administration Vehicle</i>	41,251	0	0	0
	<i>Compact Utility Loader</i>	36,515	0	0	0
	<i>Leaf Vac</i>	59,210	0	0	350,000
	<i>Leaf Box</i>	0	6,800	0	0
	<i>Sandblasting Cabinet</i>	0	0	6,000	0
	<i>Drum Fan</i>	0	0	1,500	0
	<i>Welding Table</i>	0	0	3,000	4,000
	<i>Mechanic Equipment</i>	0	0	0	12,000
	<i>Skidsteer Trailer</i>	16,900	0	0	0
	<i>Portable Pressure Washer</i>	0	10,760	0	0
	<i>Salt Additive Tank and Pump</i>	0	8,825	0	0
	<i>Vending Machine</i>	0	0	0	4,000
	<i>Miscellaneous</i>	0	0	0	15,000
	TOTAL EQUIPMENT-PUBLIC WORKS	414,176	26,385	1,270,500	1,090,000
31.442.5131	EQUIPMENT-BLDG & CODE ENFORCEMENT				
	<i>Vehicles</i>	0	0	85,000	0
	TOTAL EQUIP-BLDG & CODE	0	0	85,000	0
OFFICE EQUIPMENT:					
31.421.5152	OFFICE EQUIPMENT-POLICE				
	<i>Evidence Tracking System</i>	0	0	13,000	0
	<i>Copier</i>	0	5,995	0	0
	<i>Servers/Equipment</i>	9,904	0	0	6,000
	TOTAL OFFICE EQUIPMENT-POLICE	9,904	5,995	13,000	6,000
31.442.5152	OFFICE EQUIPMENT-BLDG & CODE				
	<i>Second Floor Remodel</i>	4,412	27,563	0	0
	<i>Electronic Drafting Table</i>	0	0	0	13,000
	TOTAL OFFICE EQUIP-BLDG & CODE	4,412	27,563	0	13,000
31.461.5152	OFFICE EQUIPMENT-COMMUNITY DVLPMT				
	<i>Printer (Plotter)</i>	0	0	0	4,000
	TOTAL OFFICE EQUIPMENT-GENERAL	0	0	0	4,000
31.477.5152	OFFICE EQUIPMENT-GENERAL				
	<i>Copiers</i>	0	4,993	0	0
	<i>Information Technology Updates</i>	18,262	2,247	0	0
	TOTAL OFFICE EQUIPMENT-GENERAL	18,262	7,239	0	0
INFORMATION TECHNOLOGY:					
31.477.5155	INFORMATION TECHNOLOGY				
	<i>ERP (Enterprise Resource Planning) Software</i>	0	137,081	0	0
	<i>MFA (Multi-Factor Authentication)</i>	0	0	10,500	0
	<i>Boardroom IT Upgrades</i>	0	0	12,500	0
	<i>Managed Services-Security/Upgrades</i>	0	0	3,500	0
	<i>Miscellaneous</i>	0	0	50,000	50,000
	TOTAL INFORMATION TECHNOLOGY	0	137,081	76,500	50,000
STREET LIGHTS:					
31.477.5171	STREET LIGHTS	47,473	0	75,000	75,000
STREETS - NEW:					
31.477.5171	STREETS - NEW	0	0	0	75,000
SIDEWALKS:					
31.477.5174	SIDEWALKS	0	4,074	70,000	55,000

STORMWATER MANAGEMENT:

31.477.5176 STORMWATER MANAGEMENT

FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 BUDGET
22,281	39,775	85,000	25,000

TREE REMOVAL AND REPLACEMENT:

31.477.5181 TREE REMOVAL AND REPLACEMENT

88,300	34,668	40,000	40,000
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OPEN SPACE IMPROVEMENTS:

31.477.5261 OPEN SPACE IMPROVEMENTS

0	0	10,000	10,000
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BIKE PATHS:

31.477.5262 BIKE PATHS

<i>East Side Bike Path</i>	0	0	800,000	0
<i>OPRT Resurfacing</i>	17,776	205,170	0	0
<i>Resurface Bike Paths</i>	0	0	60,000	50,000
<i>Future Bike Paths</i>	0	0	25,000	25,000
<i>Miscellaneous</i>	0	(4,331)	0	0
TOTAL BIKE PATHS	17,776	200,839	885,000	75,000

INCENTIVES/GRANTS:

31.477.5265 INCENTIVES/GRANTS

<i>TIP (Target Incentive Program)</i>	0	0	500,000	0
<i>T3IP (Target Industry & Industrial Incentive Program)</i>	25,880	16,185	50,000	0
<i>Sales Tax Redevelopment Agreements</i>	180,000	0	0	0
<i>Miscellaneous</i>	2,009	5,678	200,000	1,200,000
TOTAL INCENTIVES/GRANTS	207,889	21,863	750,000	1,200,000

COMMUNITY ENHANCEMENTS:

31.477.5268 COMMUNITY ENHANCEMENTS

<i>Downtown Parking Enhancement</i>	0	0	450,000	0
<i>Downtown Parking-2 Smith Street</i>	0	0	0	472,000
<i>Downtown Parking-11/19 White Street</i>	0	0	0	490,000
<i>Landscaping-2 Smith Street</i>	0	0	0	45,000
<i>Downtown Traffic Safety and Improvements</i>	0	0	156,000	150,000
<i>Downtown Brick Paver Walk Replacement</i>	5,274	27,781	25,000	0
<i>Downtown Lighting Upgrades</i>	21,000	0	100,000	100,000
<i>Grainery Tower Lighting</i>	0	0	0	130,000
<i>Prairie Park-Playground Replacement</i>	0	0	0	600,000
<i>Prairie Park-Fountain</i>	0	0	0	20,000
<i>New Holiday Lights</i>	57,480	77,709	20,000	20,000
<i>Bridge Rail Update-Wolf Road</i>	0	0	35,000	0
<i>Drinking Fountain-Briedert Green</i>	0	0	6,000	0
<i>Downtown Stamped Asphalt</i>	24,503	0	0	0
<i>Miscellaneous</i>	16,461	25,680	300,000	100,000
TOTAL COMMUNITY ENHANCEMENTS	124,718	131,170	1,092,000	2,127,000

TOTALS: CAPITAL DEVELOPMENT

5,344,748	7,592,400	12,302,100	15,596,300
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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 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 BUDGET
REVENUES	1,157,152	1,125,517	1,566,000	1,625,000
EXPENSES	92,021	53,589	4,136,000	1,780,000
NET CHANGE IN FUND BALANCE	1,065,131	1,071,928	(2,570,000)	(155,000)

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

23.000.3423	MOTOR FUEL TAX	462,117	441,330	425,000	425,000
23.000.3424	TRANSPORTATION RENEWAL FUND	299,225	353,089	300,000	350,000
23.000.3425	GRANTS	1,747	(22)	840,000	840,000
	TOTAL INTERGOVERNMENTAL REVENUES	763,089	794,397	1,565,000	1,615,000

INTEREST INCOME:

23.000.3732	INTEREST INCOME	3,428	135,802	1,000	10,000
	TOTAL INTEREST INCOME	3,428	135,802	1,000	10,000

MISCELLANEOUS:

23.000.3899	MISCELLANEOUS	390,635	195,317	0	0
	TOTAL MISCELLANEOUS INCOME	390,635	195,317	0	0

TOTALS: MOTOR FUEL TAX FUND

1,157,152	1,125,517	1,566,000	1,625,000
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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>	89,836	28,402	0	0
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<i>Construction Engineering</i>	0	0	250,000	130,000
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St. Francis Resurfacing:

<i>Design Engineering</i>	0	26,300	36,000	0
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<i>Construction Engineering</i>	0	0	100,000	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>	2,185	0	0	0
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TOTAL ENGINEERING FEES

92,021	54,702	436,000	280,000
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CAPITAL IMPROVEMENTS:**23.486.5172 CAPITAL IMPROVEMENTS***Pfeiffer Road Extension N of Rt 30*

0	0	3,500,000	1,300,000
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St. Francis Road (20% share)

0	0	200,000	200,000
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St. Francis Path

0	0	0	0
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Steger Road Final Payment Adj

0	(1,113)	0	0
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TOTAL CAPITAL IMPROVEMENTS

0	(1,113)	3,700,000	1,500,000
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TOTALS: MOTOR FUEL TAX FUND

92,021	53,589	4,136,000	1,780,000
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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 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 BUDGET
REVENUES		13,247,643	13,629,551	13,609,500	13,986,000
EXPENSES					
DEPT 491	SEWER OPERATIONS	1,929,944	2,174,597	2,975,300	3,650,400
DEPT 492	WATER OPERATIONS	3,063,079	3,455,592	4,248,000	4,574,000
	TOTAL EXPENSES	4,993,023	5,630,190	7,223,300	8,224,400
CHANGE IN NET POSITION BEFORE TRANSFERS		8,254,620	7,999,362	6,386,200	5,761,600
TRANSFER OUT					
62.493.5468	TRANSFER TO S&W CAPITAL FUND	8,300,000	8,000,000	0	0
	TOTAL TRANSFERS OUT	8,300,000	8,000,000	0	0
CHANGE IN NET POSITION		(45,380)	(638)	6,386,200	5,761,600

SEWER AND WATER OPERATIONS FUND - REVENUES

REVENUES

PERMITS:

62.000.3312	WELL PERMITS	180	45	0	0
	TOTAL WELL PERMITS	180	45	0	0

CHARGES FOR SERVICES:

62.000.3661	SEWER RECEIPTS	8,919,728	9,111,504	9,200,000	9,600,000
62.000.3662	WATER RECEIPTS	4,232,122	4,175,623	4,300,000	4,300,000
62.000.3669	WATER METERS	62,123	35,160	45,000	35,000
	TOTAL CHARGES FOR SERVICES	13,213,973	13,322,287	13,545,000	13,935,000

INTEREST INCOME:

62.000.3732	INTEREST INCOME	10,167	282,273	50,000	50,000
	TOTAL INTEREST INCOME	10,167	282,273	50,000	50,000

MISCELLANEOUS:

62.000.3897	CONVENIENCE FEE	8,713	8,159	7,000	0
62.000.3899	MISCELLANEOUS	14,610	16,787	7,500	1,000
	TOTAL MISCELLANEOUS	23,323	24,946	14,500	1,000

TOTALS: S&W OPERATIONS FUND

13,247,643	13,629,551	13,609,500	13,986,000
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SEWER AND WATER OPERATIONS FUND - **EXPENSES****EXPENSES - SEWER****PERSONNEL:**

		FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 BUDGET
62.491.4011	SALARIES - FULL TIME	601,417	710,975	725,000	800,000
62.491.4021	SALARIES - OVER TIME	27,653	22,537	45,000	45,000
62.491.4031	SALARIES - PART TIME	6,331	5,898	25,000	55,000
62.491.4111	I. M. R. F.	63,503	60,989	80,000	80,000
62.491.4121	SOCIAL SECURITY	46,978	55,325	65,000	65,000
62.491.4131	GROUP HEALTH INSURANCE	87,650	108,685	170,000	175,000
62.491.4133	DEFERRED COMP ER CONTRIBUTION	7,765	10,001	13,000	13,000
62.491.4134	SAFETY & WELL EMPLOYEE	0	0	500	500
62.491.4136	SELF-INSURANCE REIMBURSEMENT	24,924	36,161	40,000	50,000
62.491.4141	WORKERS' COMPENSATION	9,905	10,550	18,500	23,100
62.491.4151	UNEMPLOYMENT COMPENSATION	1,147	1,031	6,500	6,500
	TOTAL PERSONNEL	877,273	1,022,152	1,188,500	1,313,100

REPAIRS AND MAINTENANCE:

62.491.4211	R&M - BLDG/SITE IMPROVEMENTS	37,008	40,839	45,000	45,000
62.491.4228	R&M - LINES/LIFT STATION	55,147	60,011	175,000	650,000
62.491.4229	R&M - TREATMENT PLANT	140,455	197,845	225,000	225,000
62.491.4241	R&M - EQUIPMENT	1,333	1,386	3,000	3,000
62.491.4243	R&M - VEHICLES	21,819	35,227	40,000	40,000
62.491.4251	R&M - UNIFORMS	857	1,201	0	0
	TOTAL REPAIRS AND MAINTENANCE	256,619	336,509	488,000	963,000

PROFESSIONAL SERVICES:

62.491.4321	ATTORNEY FEES	49	2,795	40,000	40,000
62.491.4324	PERMIT/NPDES FEE	32,500	32,500	60,000	60,000
62.491.4331	AUDITOR FEES	7,875	7,358	11,000	11,000
62.491.4351	ENGINEERING FEES	1,392	6,980	25,000	20,000
62.491.4371	ADMIN/BANKING FEES	67,443	73,345	80,000	100,000
62.491.4372	HIRING PROCESS	0	0	500	500
62.491.4381	WATER STUDY/ADMIN SERVICES	0	2,450	15,000	15,000
	TOTAL PROFESSIONAL SERVICES	109,259	125,427	231,500	246,500

COMMUNICATION:

62.491.4431	PUBLISHING	836	427	2,500	2,500
62.491.4433	POSTAGE	26,771	29,621	35,000	35,000
62.491.4441	TELEPHONE	8,504	9,032	12,000	12,000
	TOTAL COMMUNICATION	36,111	39,080	49,500	49,500

PROFESSIONAL DEVELOPMENT:

62.491.4511	DUES	646	19,636	30,000	30,000
62.491.4532	EMPLOYEE RELATIONS	0	0	0	1,000
62.491.4541	MEETING EXPENSE	0	191	3,000	3,000
62.491.4551	EDUCATIONAL TRAINING	1,537	814	10,000	10,000
	TOTAL PROFESSIONAL DEVELOPMENT	2,183	20,641	43,000	44,000

CONTRACTUAL SERVICES:

62.491.4611	ELECTRICITY	309,372	274,091	325,000	300,000
62.491.4612	HEAT	34,232	29,802	30,000	30,000
62.491.4641	SAMPLE TESTING	13,613	11,039	50,000	50,000
62.491.4642	SLUDGE REMOVAL	75,893	69,178	125,000	200,000
62.491.4651	SWARM INSURANCE	21,829	19,927	37,800	47,300
62.491.4653	BONDS & APPRAISALS	0	0	15,000	15,000

		FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 BUDGET
62.491.4661	LEASE RENTAL	0	0	1,500	1,500
62.491.4662	J.U.L.I.E. FEE	3,880	0	7,500	7,500
62.491.4663	PROPERTY LEASE	237	237	500	500
	TOTAL CONTRACTUAL SERVICES	459,056	404,273	592,300	651,800
GENERAL SUPPLIES:					
62.491.4711	CHEMICALS	94,655	98,823	150,000	150,000
62.491.4712	LABORATORY SUPPLIES	7,939	5,509	20,000	20,000
62.491.4731	GASOLINE/OIL	28,545	36,821	42,500	42,500
62.491.4751	OFFICE SUPPLIES	6,681	7,068	10,000	10,000
62.491.4752	COMPUTER SOFTWARE	4	0	0	0
62.491.4753	COMPUTER SOFTWARE & SUPPORT	27,373	51,650	75,000	70,000
62.491.4761	OPERATING SUPPLIES	4,597	8,705	20,000	20,000
62.491.4762	SAFETY SUPPLIES	8,093	5,351	15,000	15,000
62.491.4772	OFFICE EQUIPMENT	167	1,832	15,000	15,000
62.491.4781	UNIFORMS	0	45	5,000	5,000
62.491.4791	EQUIPMENT & ACCESSORIES	11,389	10,712	30,000	35,000
	TOTAL GENERAL SUPPLIES	189,443	226,516	382,500	382,500
<u>TOTALS: SEWER</u>		1,929,944	2,174,597	2,975,300	3,650,400
EXPENSES - WATER					
PERSONNEL:					
62.492.4011	SALARIES - FULL TIME	1,097,879	1,148,854	1,300,000	1,379,000
62.492.4021	SALARIES - OVER TIME	79,992	89,331	120,000	120,000
62.492.4031	SALARIES - PART TIME	27,113	28,758	25,000	55,000
62.492.4111	I. M. R. F.	121,368	104,270	130,000	130,000
62.492.4121	SOCIAL SECURITY	90,177	95,128	100,000	110,000
62.492.4131	GROUP HEALTH INSURANCE	166,457	173,943	225,000	250,000
62.492.4133	DEFERRED COMP ER CONTRIBUTION	15,778	14,027	20,000	20,000
62.492.4134	SAFETY & WELL EMPLOYEE	80	115	500	500
62.492.4136	SELF-INSURANCE REIMBURSEMENT	23,206	35,167	45,000	45,000
62.492.4141	WORKERS' COMPENSATION	16,866	17,588	25,200	37,500
62.492.4151	UNEMPLOYMENT COMPENSATION	1,988	1,719	9,500	9,500
	TOTAL PERSONNEL	1,640,904	1,708,901	2,000,200	2,156,500
REPAIRS AND MAINTENANCE:					
62.492.4211	R&M - BLDG/SITE IMPROVEMENTS	27,882	31,545	55,000	55,000
62.492.4241	R&M - EQUIPMENT	1,333	1,386	2,000	2,000
62.492.4243	R&M - VEHICLES	28,519	38,941	45,000	50,000
62.492.4251	R&M - UNIFORMS	2,668	1,809	0	0
62.492.4261	R&M - WATER LINES	397,389	605,132	675,000	675,000
62.492.4262	R&M - WELLS	61,188	50,881	100,000	120,000
62.492.4271	R&M - WATER TOWER	4,111	28,875	40,000	40,000
	TOTAL REPAIRS AND MAINTENANCE	523,090	758,568	917,000	942,000
PROFESSIONAL SERVICES:					
62.492.4321	ATTORNEY FEES	0	2,843	25,000	25,000
62.492.4331	AUDITOR FEES	7,875	7,358	11,000	11,000
62.492.4351	ENGINEERING FEES	1,392	4,182	25,000	25,000
62.492.4371	ADMIN/BANKING FEES	67,453	73,345	80,000	100,000
62.492.4372	HIRING PROCESS	0	90	500	500
62.492.4381	WATER STUDY/ADMIN SERVICES	65,835	5,519	70,000	15,000
	TOTAL PROFESSIONAL SERVICES	142,555	93,337	211,500	176,500

		FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 BUDGET
COMMUNICATION:					
62.492.4431	PUBLISHING	311	633	1,500	1,500
62.492.4433	POSTAGE	26,808	29,250	35,000	35,000
62.492.4441	TELEPHONE	7,128	7,070	8,000	25,000
	TOTAL COMMUNICATION	34,247	36,953	44,500	61,500
PROFESSIONAL DEVELOPMENT:					
62.492.4511	DUES	5,614	9,360	10,000	12,000
62.492.4532	EMPLOYEE RELATIONS	0	0	0	1,000
62.492.4541	MEETING EXPENSE	260	405	1,500	1,500
62.492.4551	EDUCATIONAL TRAINING	913	1,118	10,000	10,000
	TOTAL PROFESSIONAL DEVELOPMENT	6,787	10,883	21,500	24,500
CONTRACTUAL SERVICES:					
62.492.4611	ELECTRICITY	277,604	255,102	260,000	275,000
62.492.4612	HEAT	20,081	19,062	18,000	20,000
62.492.4641	SAMPLE TESTING	21,365	17,521	25,000	40,000
62.492.4651	SWARM INSURANCE	37,167	33,219	49,800	65,000
62.492.4653	BONDS & APPRAISALS	0	0	15,000	15,000
62.492.4661	LEASE RENTAL	2,377	1,656	2,500	3,000
62.492.4662	J.U.L.I.E. FEE	3,880	0	7,500	7,500
62.492.4663	PROPERTY LEASE	1,505	1,505	2,500	2,500
	TOTAL CONTRACTUAL SERVICES	363,979	328,066	380,300	428,000
GENERAL SUPPLIES:					
62.492.4711	CHEMICALS	127,041	202,367	200,000	250,000
62.492.4712	LABORATORY SUPPLIES	8,073	10,926	15,000	15,000
62.492.4731	GASOLINE/OIL	41,751	54,189	65,000	60,000
62.492.4751	OFFICE SUPPLIES	9,791	12,437	15,000	15,000
62.492.4752	COMPUTER SOFTWARE	4	0	0	0
62.492.4753	COMPUTER SOFTWARE & SUPPORT	28,143	52,588	73,000	65,000
62.492.4761	OPERATING SUPPLIES	24,572	33,658	40,000	40,000
62.492.4762	SAFETY SUPPLIES	14,123	13,128	15,000	15,000
62.492.4772	OFFICE EQUIPMENT	183	1,711	10,000	10,000
62.492.4781	UNIFORMS		161	5,000	5,000
62.492.4791	EQUIPMENT & ACCESSORIES	29,038	24,821	35,000	35,000
62.492.4792	WATER METERS	68,798	112,903	200,000	275,000
	TOTAL GENERAL SUPPLIES	351,517	518,886	673,000	785,000
<u>TOTALS: WATER</u>		3,063,079	3,455,592	4,248,000	4,574,000
<u>TOTALS: S&W OPERATIONS FUND</u>		4,993,023	5,630,190	7,223,300	8,224,400

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 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 BUDGET
REVENUES		1,196,020	1,055,009	1,815,000	915,000
EXPENSES					
	SEWER	3,754,317	4,362,070	5,207,000	4,720,000
	WATER	3,146,265	2,027,601	7,628,500	10,755,000
	TOTAL EXPENSES	6,900,582	6,389,670	12,835,500	15,475,000
TRANSFERS IN					
68.000.3961	TRANSFER FROM W&S GENERAL	8,300,000	8,000,000	0	0
	TOTAL TRANSFERS IN	8,300,000	8,000,000	0	0
CHANGE IN NET POSITION		2,595,438	2,665,339	(11,020,500)	(14,560,000)

SEWER AND WATER CAPITAL FUND - REVENUES

		FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 BUDGET
REVENUES					
INTERGOVERNMENTAL REVENUES:					
68.000.3425	GRANTS	908,050	122,900	0	500,000
	TOTAL INTERGOVERNMENTAL REV	908,050	122,900	0	500,000
CHARGES FOR SERVICES:					
68.000.3652	CAPACITY EXPANSION FEE	19,416	75,168	15,000	15,000
68.000.3665	SEWER CENTRAL SERVICE FEE	251,857	164,021	175,000	150,000
68.000.3666	WATER CENTRAL SERVICE FEE	249,857	160,021	175,000	150,000
	TOTAL CHARGES FOR SERVICES	521,130	399,211	365,000	315,000
INTEREST INCOME:					
68.000.3732	INTEREST INCOME	(256,410)	529,027	50,000	100,000
	TOTAL INTEREST INCOME	(256,410)	529,027	50,000	100,000
MISCELLANEOUS:					
68.000.3825	GAIN (LOSS) ON DISPOSAL	0	3,872	1,400,000	0
68.000.3899	MISCELLANEOUS	23,250	0	0	0
	TOTAL MISCELLANEOUS	23,250	3,872	1,400,000	0
<u>TOTALS: SEWER & WATER CAPITAL FUND</u>		1,196,020	1,055,009	1,815,000	915,000

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

68.491.4351	ENGINEERING FEES	27,836	100,623	100,000	100,000
68.491.4371	ADMIN/PROFESSIONAL SERVICES	0	2,500	10,000	10,000
	TOTAL PROFESSIONAL SERVICES	27,836	103,123	110,000	110,000

DEBT SERVICE PAYMENTS:

68.491.5011	I.E.P.A. LOAN	3,110,984	3,321,835	3,400,000	3,400,000
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CAPITAL IMPROVEMENTS:

68.491.5121	BUILDING - IMPROVEMENTS	35,589	0	50,000	100,000
68.491.5131	EQUIPMENT	35,658	97,883	687,500	430,000
68.491.5155	INFORMATION TECHNOLOGY	0	68,541	34,500	25,000
68.491.5182	SEWER SYSTEM IMPROVEMENTS	544,250	770,688	925,000	655,000
	TOTAL CAPITAL IMPROVEMENTS	615,497	937,112	1,697,000	1,210,000

TOTALS: SEWER

3,754,317	4,362,070	5,207,000	4,720,000
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EXPENSES-WATER**PROFESSIONAL SERVICES:**

68.492.4351	ENGINEERING FEES	8,728	12,744	50,000	50,000
68.492.4371	ADMIN/PROFESSIONAL SERVICES	0	2,500	25,000	25,000
	TOTAL PROFESSIONAL SERVICES	8,728	15,244	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	88,421	0	150,000	200,000
68.492.5131	EQUIPMENT	4,935	96,622	314,000	180,000
68.492.5155	INFORMATION TECHNOLOGY	0	68,541	34,500	25,000
68.492.5162	WATER TOWER	13,750	562,415	230,000	2,100,000
68.492.5163	WATER LINES - TRANSMISSION	2,465,504	1,162,613	1,825,000	1,300,000
68.492.5164	WELLS/IRON REMOVAL	468,421	25,660	4,650,000	6,525,000
	TOTAL CAPITAL IMPROVEMENTS	3,041,031	1,915,851	7,453,500	10,580,000

TOTALS: WATER

3,146,265	2,027,601	7,628,500	10,755,000
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TOTALS: SEWER & WATER CAPITAL FUND

6,900,582	6,389,670	12,835,500	15,475,000
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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 was considered a sub-fund of the Sewer and Water Capital Fund. The fund's source of revenue was 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.

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 BUDGET
REVENUES	93,355	0	0	0
EXPENSES	225,252	0	0	0
CHANGE IN NET POSITION	(131,897)	0	0	0

WWTP FUND - REVENUES

69.000.3890	IEPA LOAN PROCEEDS	93,355	0	0	0
<u>TOTALS: WASTE WATER TREATMENT PLANT</u>		93,355	0	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	0	0	0	0
69.491.5618	PROGRAM MANAGEMENT	202	0	0	0
TOTAL CONSTRUCTION ENGINEERING		202	0	0	0

OTHER PROFESSIONAL SERVICES:

69.491.5710	ADMIN/PROFESSIONAL SERVICES	95,399	0	0	0
TOTAL OTHER PROFESSIONAL SERVICES		95,399	0	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	3,771	0	0	0
69.491.5914	HICKORY CREEK PUMP STATION & FORCE MAIN	0	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	125,880	0	0	0
TOTAL CAPITAL IMPROVEMENTS		129,651	0	0	0

TOTALS: WASTE WATER TREATMENT PLANT

225,252	0	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 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 BUDGET
SEWER AND WATER OPERATIONS FUND:				
REVENUES	13,247,643	13,629,551	13,609,500	13,986,000
EXPENSES	4,993,023	5,630,190	7,223,300	8,224,400
CHANGE IN NET POSITION (BUDGETARY BASIS)	8,254,620	7,999,362	6,386,200	5,761,600
SEWER AND WATER CAPITAL FUND:				
REVENUES	1,196,020	1,055,009	1,815,000	915,000
EXPENSES	6,900,582	6,389,670	12,835,500	15,475,000
CHANGE IN NET POSITION (BUDGETARY BASIS)	(5,704,562)	(5,334,661)	(11,020,500)	(14,560,000)
WASTE WATER TREATMENT PLANT FUND:				
REVENUES	93,355	0	0	0
EXPENSES	225,252	0	0	0
CHANGE IN NET POSITION (BUDGETARY BASIS)	(131,897)	0	0	0
TOTAL OF ALL ENTERPRISE FUNDS:				
TOTAL REVENUES	14,537,018	14,684,561	15,424,500	14,901,000
TOTAL EXPENSES	12,118,857	12,019,860	20,058,800	23,699,400
TOTAL CHANGE IN NET POSITION (BUDGETARY BASIS)	2,418,161	2,664,701	(4,634,300)	(8,798,400)

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

<u>BUDGETARY BASIS: TOTAL CHANGE IN NET POSITION</u>	2,418,161	2,664,701
<u>INCREASE:</u>		
68.491.5011 PRINCIPAL REDUCTION-IEPA WWTP LOAN	2,248,180	2,474,574
68.492.5011 PRINCIPAL REDUCTION-IEPA WATER LOAN	96,506	96,506
68.491.5XXX CAPITALIZED ASSETS-SEWER	187,181	801,276
68.492.5XXX CAPITALIZED ASSETS-WATER	2,960,309	1,840,521
69.491.XXXX CAPITALIZED ASSETS-WWTP	225,251	0
	<u>5,717,427</u>	<u>5,212,877</u>
<u>DECREASE:</u>		
69.380.3890 WWTP IEPA LOAN PROCEEDS	93,355	0
62.493.4130 PENSION EXPENSE-GASB 67/68	(452,570)	(58,631)
62.493.5360 DEPRECIATION EXPENSE	3,598,272	3,621,793
62.493.5362 AMORTIZATION EXPENSE	3,316	3,316
	<u>3,242,373</u>	<u>3,566,478</u>
<u>GAAP BASIS: TOTAL CHANGE IN NET POSITION (AUDIT)</u>	<u>4,893,215</u>	<u>4,311,100</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 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 BUDGET
ADDITIONS	1,088,499	2,236,288	1,976,400	1,993,700
DEDUCTIONS	943,925	1,082,822	1,467,000	1,767,000
CHANGE IN NET POSITION	144,574	1,153,466	509,400	226,700

POLICE PENSION FUND - ADDITIONS

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 BUDGET
ADDITIONS				
PROPERTY TAX LEVY	1,486,404	1,469,028	1,401,400	1,443,700
INVESTMENT INCOME	(733,754)	427,815	250,000	250,000
POLICE OFFICER CONTRIBUTIONS	335,849	339,445	325,000	300,000
<u>TOTALS: POLICE PENSION FUND</u>	<u>1,088,499</u>	<u>2,236,288</u>	<u>1,976,400</u>	<u>1,993,700</u>

POLICE PENSION FUND - DEDUCTIONS

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGET	FY 2025 BUDGET
DEDUCTIONS				
LAW ENFORCEMENT (PENSION)				
OFFICER PENSION			1,100,000	1,400,000
DISABILITY PENSION			200,000	200,000
REFUND OF CONTRIBUTIONS			50,000	50,000
PHYSICAL EXAMINATIONS			8,000	8,000
ATTORNEY FEES			12,000	12,000
ACCOUNTING SERVICES			15,000	15,000
AUDITOR/ACTUARY FEES			10,000	10,000
TRUST DEPARTMENT FEES			55,000	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>	<u>943,925</u>	<u>1,082,822</u>	<u>1,467,000</u>	<u>1,767,000</u>