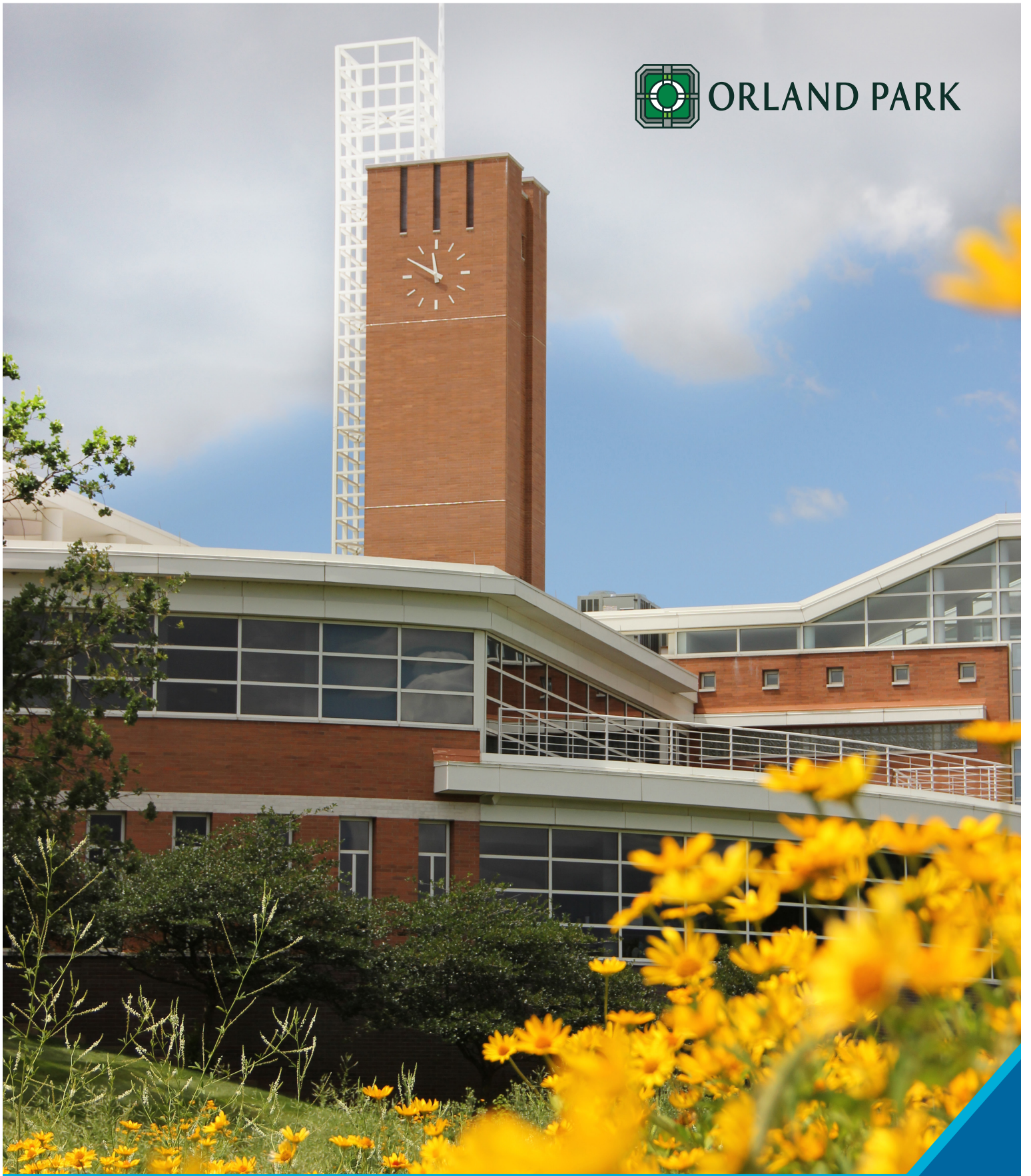




ORLAND PARK



BUDGET

FISCAL YEAR 2018

COOK & WILL COUNTIES

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ADOPTED BUDGET

FY 2018

January 1, 2018 – December 31, 2018

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The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Village of Orland Park for its annual budget for the fiscal year beginning January 1, 2017. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

Village of Orland Park

Illinois

For the Fiscal Year Beginning

January 1, 2017

Christopher P. Morill

Executive Director



Members

Local legislation in the Village of Orland Park is provided by the elected Board of Trustees. Elected officials include the Village President (Mayor), Village Clerk, and six Village Trustees, each of whom is elected at large (Village-wide) to a four year term.

Keith Pekau

Village President / Mayor

- Newly elected Village President 2017



John C. Mehalek

Village Clerk

- Village Clerk from 2013 - Present



James V. Dodge, Jr.

Trustee

- Trustee from 1996 - Present
- Village Clerk from 1989 - 1996
- Technology, Innovation and Performance Committee Chair



Kathleen M. Fenton

Trustee

- Trustee from 1993 - Present
- Public Works Committee Chair



Patricia A. Gira

Trustee

- Trustee from 2003 - Present
- Public Safety Committee Chair



Carole Griffin Ruzich

Trustee

- Trustee from 2011 - Present
- Development Services Planning, and Engineering Committee Chair



Daniel T. Calandriello

Trustee

- Trustee from 2013 - Present
- Parks and Recreation Committee Chair



Michael F. Carroll

Trustee

- Trustee 2015 to Present
- Finance Committee Chair



To contact the mayor or trustees, please call 708-403-6140 or email [Village of Orland Park Officials](#).



From the 1880's to the 1950's, the Village of Orland Park was a small Midwest farm community. The Village began to grow when suburban residential development extended from Chicago to the southwest and reached the LaGrange Road corridor. Located 25 miles southwest of downtown Chicago, the Village has grown into a dynamic community of approximately 58,000 residents, with full build-out population expected to peak at approximately 75,000.



The Village utilizes the Council-Manager form of government and is directed by a board of six Trustees and a President. The "Council-Manager" form of government has been adopted by many local communities with a population of more than 25,000 and governs more than 3,000 cities and villages in the United States.

The Board of Trustees constitutes the primary policy making body of the Village. The Board determines Village policy, approves the annual budget, levies taxes,

authorizes the payment of bills, approves bids and contracts involving Village business, and adopts Village ordinances.

Since 1984, when home rule status was obtained, a Village Manager has been appointed as the Chief Administrative Officer of the Village. The Village Manager is directly responsible to the Board of Trustees for the proper administration of all day-to-day affairs of the Village. He is vested with the enforcement of all Village laws and ordinances, and has the authority to appoint and direct all employees.

With the exception of fire protection and ambulance services, the Village provides a full range of municipal services including public safety, highway and street maintenance and reconstruction, code enforcement, public improvements, economic development, planning and zoning, transportation, water and sewer, parks and recreation, and general administrative services. A separate Fire Protection District that encompasses a geographic area larger than the Village's corporate boundaries provides fire protection and ambulance services. The Village supports and maintains more than 650 acres of public parklands, 59 playgrounds, over 100 athletic fields and courts, an outdoor ice arena, a 25,000 square foot outdoor water park, including multiple pools and slides, a 90,000 square foot sports recreation and fitness center, a 78,000 square foot health and fitness center, over 28 miles of walking/bicycle paths, and a stocked man-made lake for water-related activities.



Population Characteristics

Population (2016 estimated) 58,084

<u>Gender</u>	<u>Number</u>	<u>Percent</u>
Male	27,778	48%
Female	30,306	52%

<u>Age</u>	<u>Number</u>	<u>Percent</u>
0-9 Years	5,375	9%
10-19 Years	7,171	12%
20-34 Years	9,761	17%
35-44 Years	5,951	10%
45-54 Years	8,034	14%
55-64 Years	9,351	16%
65-74 Years	6,730	12%
75 Years and Over	5,711	10%

<u>Race</u>	<u>Number</u>	<u>Percent</u>
White alone	51,814	89%
Black or African American alone	869	1%
Asian alone	3,244	6%
Other Race alone	1,196	2%
More than one race	961	2%
Hispanic or Latino (any race)	4,221	7%

<u>Total Households</u>	<u>Number</u>	<u>Percent</u>
Households	22,233	
Families	16,131	73%

<u>Household Income Distribution</u>	<u>Number</u>	<u>Percent</u>
<\$15,000	972	4%
\$15,000-\$24,999	1,451	7%
\$25,000-\$34,999	1,599	7%
\$35,000-\$49,999	2,403	11%
\$50,000-\$74,999	3,760	17%
\$75,000-\$99,999	3,163	14%
\$100,000-\$149,999	4,515	20%
\$150,000-\$199,999	2,243	10%
>\$200,000	2,127	10%

<u>Education</u>	<u>Number</u>	<u>Percent</u>
Less than 9th grade	934	2%
9th to 12th grade, no diploma	1,146	3%
High school graduate, includes equivalency	10,015	24%
Some college, no degree	7,978	19%
Associate's degree	3,989	9%
Bachelor's degree	11,076	26%
Graduate or professional degree	7,299	17%

Source: 2016 ESRI forecasts



Year	Population	Percent Growth
1950	788	--
1960	2,592	228.9%
1970	6,391	146.6%
1980	23,045	260.6%
1990	35,720	55.0%
1997	47,583	33.2%
2000	51,077	7.3%
2004	56,876	11.4%
2008	59,339	4.3%
2010	56,767	-4.3%
2016 (est.)	58,087	2.3%

Data Source: U.S. Census Bureau, 1950, 1960, 1970, 1980, 1990 Censuses, 1997 Special Census, 2000 Census, 2004 Special Census, 2008 Special Census, 2010 Census, 2016 ESRI Forecasts.



Village of Orland Park

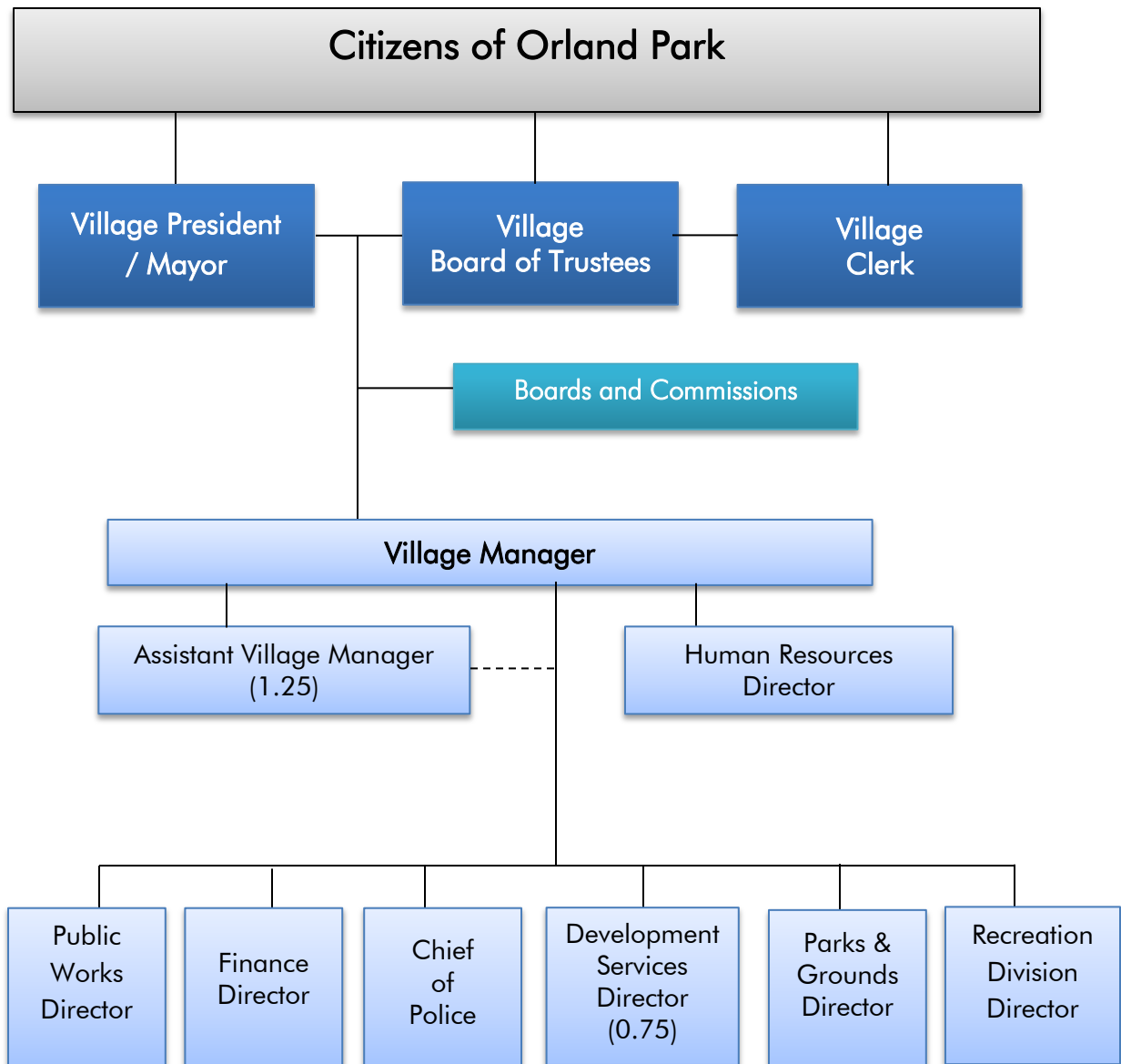
Principal Cook and Will County Taxpayers

Fiscal Year 2018

Taxpayers	Type of Business	2016 Assessed Valuation	Percentage of Total Assessed Valuation
Simon Property Group	Orland Square Mall (exclusive of anchor stores)	\$109,966,913	5.63%
IRC	Lake View Plaza Shopping Center	46,200,957	2.37%
Metra Triangle LLC	Special Rental Structure	11,414,511	0.58%
Edwards Realty Co	One – three story building containing part or all retail and/or commercial space	11,156,337	0.57%
Constance Oswald	Commercial building 2-3 stories	10,662,246	0.55%
St. George Corp	Commercial building over 3 stories	8,770,930	0.45%
Albertsons/Supervalu	Supermarket	8,232,411	0.42%
B & G Realty	One-story non-fire proof public garage	8,034,856	0.41%
J.C. Penney, Co. Inc.	Department Store	7,637,946	0.39%
Cambridge Realty Capital	Commercial property with special improvements	7,296,496	0.37%
		\$229,373,603	11.75%



Name	Type of Business	Approximate Number Employed
School District #135	Elementary School	725
Jewel/Osco Food Store	Supermarket and Drug Store	550
High School District #230	Carl Sandburg High School	345
The Horton Group	Insurance and Financial Consultants	330
Darvin Furniture	Furniture Dealer – Retail	301
Lexington Health Care	Nursing & Convalescent Homes	301
Lowe’s Home Improvement	Home Center	300
Carson Pirie Scott	Retail Department Store	300
Panduit Corporation	Manufactures Communication and Telecommunications Products	300
Lifetime Fitness	Fitness Club	250



Legend:

Elected Officials

Appointed Members

Village Executive Staff



The FY2018 Annual Budget is based upon strategic initiatives defined by the Village Board of Trustees. These initiatives focus on economic development, quality of life, downtown development and becoming a high performing organization (HPO).

STRATEGIC INITIATIVES

 <p>ECONOMIC DEVELOPMENT</p> <p>Support the formation of an I-80 Development Initiative.</p> <p>Recruit targeted professional services, restaurants, and entertainment businesses to the Village of Orland Park.</p> <p>Develop a program for the revitalization of legacy retail centers in Orland Park.</p>	 <p>DOWNTOWN DEVELOPMENT</p> <p>Support a long-term plan for the development of the village's downtown area.</p> <p>Program Downtown Orland Park with community events.</p> <p>Downtown Orland Park blends the Old Orland Historic District with the village's present and future, offering a pedestrian friendly environment with both residential and commercial uses.</p>	 <p>QUALITY OF LIFE</p> <p>Provide resources and support for the continued delivery of best-in-class core services to Village of Orland Park residents and businesses.</p> <p>Provide for the maintenance and improvement of village parks, facilities and open spaces.</p> <p>Maintain and enhance intra-Orland Park transportation.</p> <p>Enhance two-way communication with the community.</p> <p>Support programs that focus on improving public safety.</p>	 <p>HIGH PERFORMING ORGANIZATION (HPO)</p> <p>Increased automation of village services</p> <p>Implement Lean Six Sigma Methodology</p> <p>Integrate technology across the entire organization</p> <p>Dedication to employee development</p> <p>Data-driven performance management</p> <p>Business process improvement</p>
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Based upon the initiatives set by the Board of Trustees, staff compiled specific goals and objectives that will contribute to the Village's initiatives. Details about department goals and objectives can be found in the strategic plans of the Village's operating departments, as reflected throughout the FY2018 Annual Budget document.

MAYOR
Daniel J. McLaughlin

VILLAGE CLERK
John C. Mehalek

14700 S. Ravinia Avenue
Orland Park, IL 60462
708.403.6100
OrlandPark.org



TRUSTEES
Kathleen M. Fenton
James V. Dodge
Patricia A. Gira
Carole Griffin Ruzich
Daniel T. Calandriello
Michael F. Carroll

February 2, 2018

Mayor Keith Pekau
Village Board of Trustees
Village of Orland Park, Cook and Will Counties, Illinois

We are pleased to submit the Village of Orland Park's FY2018 Annual Budget for the fiscal year beginning January 1, 2018 and ending December 31, 2018. The FY2018 Annual Budget was approved by the Village Board on December 18, 2017. The FY2018 Annual Budget represents the financial plan of the Village for the coming fiscal year and also serves as the Village's financial policy document, operations guide and communication device.

The FY2018 Annual Budget was compiled based upon the four main strategic initiatives defined by the Village Board of Trustees. These initiatives include Economic Development, Downtown Development, Quality of Life, and High Performing Organization. The High Performing Organization Model is a leading organizational development practice for local governments dedicated to employee development and customer service enhancement. Each department has formulated objectives to advance these initiatives, as reflected throughout the FY2018 Annual Budget document.

The Budget Message, found immediately below, is intended to give the Mayor and Board of Trustees a narrative overview of the significant policies and issues that have impacted the FY2018 budget and may continue to impact future years' budgets. The Budget Message also provides an overview of the major revenues and expenditures included in this budget.

The Budget Message is organized as follows:

- Introduction
- Key Economic Policies and Budget Highlights
- Budget Summary
- Revenue Summary
- Expenditure Summary
- Closing Comments

INTRODUCTION

Orland Park, Illinois is a community with a population of approximately 58,000, located 25 miles southwest of Chicago, in Cook and Will Counties. Orland Park was incorporated as a village in 1892 and has operated as a home rule municipality under the 1970 Constitution since October 1984.

The Village utilizes the Council-Manager form of government and is directed by a Mayor and a six-member Board of Trustees who, along with a Village Clerk, are elected at large. An appointed Village Manager, along with a team of directors, carries out Village policy through the operation of departments and divisions.

The Village of Orland Park operates under the Budget Officer Act as outlined in Chapter 24, Section 8-2-9 of the Illinois Compiled Statutes, as revised. The Act requires the Village President and Board of Trustees to adopt the annual budget prior to the beginning of the fiscal year to which it applies and provides that the budget shall serve as the Village's annual appropriation ordinance. The Village is also required to make the budget document conveniently available for public inspection at least ten days prior to passage. Not less than one week after publication of the budget document's availability, and prior to Village Board approval, the President and Board of Trustees are required to hold a public hearing on the budget. After approval of the budget, the Village Board may amend the originally approved budget in the form of budget amendments.

The budget document that was presented for consideration by the President and Board of Trustees was a line-item budget that incorporated details of all expenditures for all departments and funds of the Village. This line-item budget not only serves as a planning document for FY2018, but also provides a significant level of control over expenditures due to the specificity of detail incorporated into the document.

KEY ECONOMIC POLICIES AND BUDGET HIGHLIGHTS

Fund Balance and Debt Policies

The Village Board has approved fund balance policies for its General Fund, as well as its Park Development, Home Rule Sales Tax, Water and Sewer, Road Exaction, Capital Improvement and Insurance Funds. These fund balance policies are key factors in determining funds available for operating and capital expenditures. The Village Board will allow for drawdowns of fund balance for one-time operating or capital expenditures with the intent of recouping the drawdown in the following fiscal year budget and will make every effort to keep from drawing on fund balances to cover day-to-day operating expenditures. The fund balances reflected in the Fiscal Year 2018 budget exceed Board approved policy requirements for all funds, with the exception of the Capital Improvement Fund and the Road Exaction Fund. A one-time partial draw-down of the reserves of these funds was used to fund additional capital projects in a prior year, and is being recouped during the subsequent budget years.

Village policy is to issue debt only to fund specific, one-time capital projects and only when the Village Board is certain that current operating revenues and/or available fund balances are not sufficient to cover the cost of the project(s). At the beginning of FY2018, the Village's total outstanding general obligation debt (principal only) amounted to \$69,925,000 and total line of credits outstanding amounted to \$9,171,000.

Information regarding the Village's total outstanding debt, debt service payment schedules and a description of the Village's current debt related to legal debt limits can be found in the "General Information and Summaries" and "Debt Service Funds" sections of this document.

Capital Strategy

Each year as part of the budget process, the Village updates its five year capital plan for all funds of the Village. This capital plan contains a listing of all current and future year planned capital projects, along with a detailed description, funding source and location of each project. This document was utilized during the FY2018 budget process to identify capital expenditure items that were to be included in the FY2018 budget.

The Village's capital strategy continues to be proactive, as opposed to reactionary. One of the top priorities of the Village Board continues to be the provision of a road transportation system that is efficient and safe for Village residents. In order to accomplish this, the Village continues to undertake road improvement/construction projects not only on Village owned roads, but also on roads owned and maintained by the County of Cook or State of Illinois, to be reimbursed by these agencies on some future date. The Village also has an annual neighborhood road resurfacing program so that the condition of its existing roads can be properly maintained.

Property Tax

The Village attempts to maintain a moderate property tax rate from year to year. The Village's tax rate from 2006 – 2010 ranged from approximately \$.46 to \$.50 per \$100 of equalized assessed valuation (EAV). Due to the significant decline in the 2011 EAV experienced by most taxing agencies in Cook County, the Village's 2011 tax rate increased to \$.59 per \$100 of EAV, and continued to increase through the 2015 tax year, as the EAV continued to decline. In the 2016 tax year, the Village's EAV increased for the first time since 2009, and the tax rate fell to \$0.6605 per \$100 EAV. During the FY2018 budget process, the Village Board determined that the dollar amount of the 2017 levy would continue to remain equal to the 2011 levy so as not to increase the tax burden put on Orland Park residents, with the thought that future increases in EAV would bring the Village's tax rate back down to pre-2011 levels. A table depicting the Village's property tax rate for the last five years is included in the Revenue Summaries section of this document.

Main Street Triangle

The development of the Main Street Triangle area continues to be a major focus of the Village Board of Trustees. In 2004, the Village Board approved an ordinance adopting tax increment financing within this area. The long term goal of the Village Board is to create a pedestrian friendly downtown district anchored by the 143rd Street commuter station. In previous fiscal years, parcels of land within the Main Street Triangle were purchased by the Village and were utilized to construct public infrastructure and for the future purpose of selling/leasing to developers of residential/commercial structures.

In 2011, the Village entered into a redevelopment agreement with Flaherty and Collins Properties for Phase I of the redevelopment of the Main Street Triangle area to include 295 luxury apartment residences, 4,000 square feet of commercial space and structured parking on approximately 4 acres. The Village incurred phased debt in order to finance this project at an estimated cost of \$65 million. Funding for the project included developer equity of \$2 million, a loan to Flaherty and Collins Properties for \$38 million and a project incentive of \$25 million.

In July 2017, the Village accepted a take-out offer from Flaherty and Collins in the amount of \$50.5 million which allowed the Village to recoup its investment in the development. The Village will realize an approximately \$6.8 million gain over the total investment in the development, including the tax increment generated. By accepting the take-out offer, the Village was able to reduce the total outstanding debt of the Village and improve overall liquidity.

In December, 2016, the University of Chicago Medical Center opened in the Main Street Triangle district. The center consists of approximately 108,000 square feet of ambulatory medical care in a number of specializations, along with a pharmacy located on the first floor, and employs more than 100 persons.

Budget Changes and Assumptions

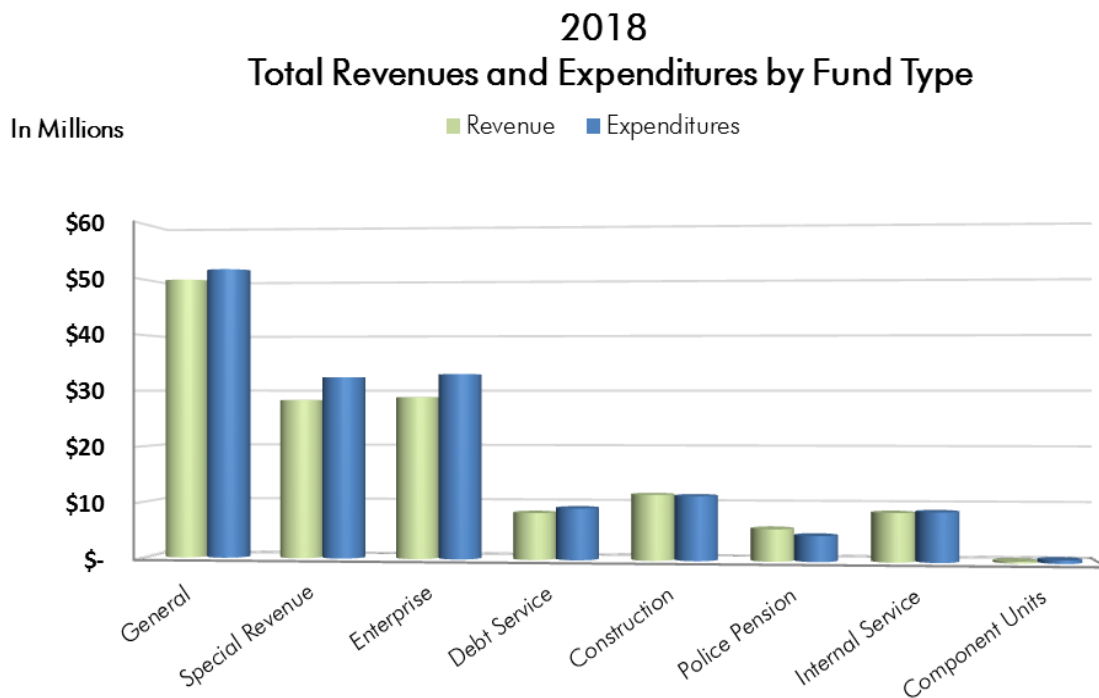
The following are the more prominent changes and assumptions that were addressed when compiling the Village's FY2018 Annual Budget.

- Revenues were based on the most current economic conditions available, as well as historical trends, where appropriate. The overall revenue forecast does not include any new revenue sources.
- Sales tax, the Village's single largest revenue source, is projected to be equal to the 2017 forecast. The 2017 forecast is projected to decrease 2.57% as compared to fiscal year 2016. This was based on a review of the last twelve months of sales tax data and consulting various indices and information available. Additional information related to the sales tax decline is included in the Revenue Summaries section of this document.

- The total dollar amount of the Village’s 2017 levy equals the 2016 levy, meaning that taxpayers as a whole will not pay more in property taxes to the Village in 2018 than they did in 2017.
- Due to flat and decreasing revenues, as well as the Village Board’s policy change to use unreserved fund equity from the prior year to fund capital expenditures instead of operating expenditures, targets distributed to departments were significantly less than prior years. Expenditures were reduced within the Village’s three operating funds by approximately \$1,185,000. The expenditure reductions were due to programs being reduced or eliminated, operating efficiencies, reduced staff or staff hours, and other variable and fixed costs reductions.
- The Village purchased the Palos Health and Fitness Center at 15430 West Avenue from Palos Community Hospital (PCH) in 2017. The 77,000 square foot facility that opened in 2001 was earmarked by PCH for demolition due to a hospital expansion project. The Village worked with hospital officials to adjust the expansion plans and, through a land swap agreement, purchased the fitness center. The Village will be making a number of investments in the facility during 2018, improving its infrastructure, locker rooms and other areas.
- The General Fund operating subsidy to the Recreation & Parks Fund will not exceed 50% of operating expenditures.

BUDGET SUMMARY

Total FY2018 budgeted revenues for all funds amount to \$141,683,360 and total FY2018 budgeted expenditures for all funds amount to \$151,667,155. The following graph presents total revenues and expenditures by fund type.



The FY2018 expenditure budget includes capital expenditures in the amount of \$20,068,000. These expenditures are funded by a variety of sources including Home Rule Sales Tax revenues, Federal and State funding, as well as operating surpluses available in various funds.

REVENUE SUMMARY

As noted above, FY2018 total budgeted revenues for all funds, including interfund transfers, are estimated to be \$141,683,360. This is a decrease in revenues of approximately \$57,441,360 or approximately 28.85%, as compared to the FY2017 total amended revenue budget of \$199,124,720. The revenue change is due to the following:

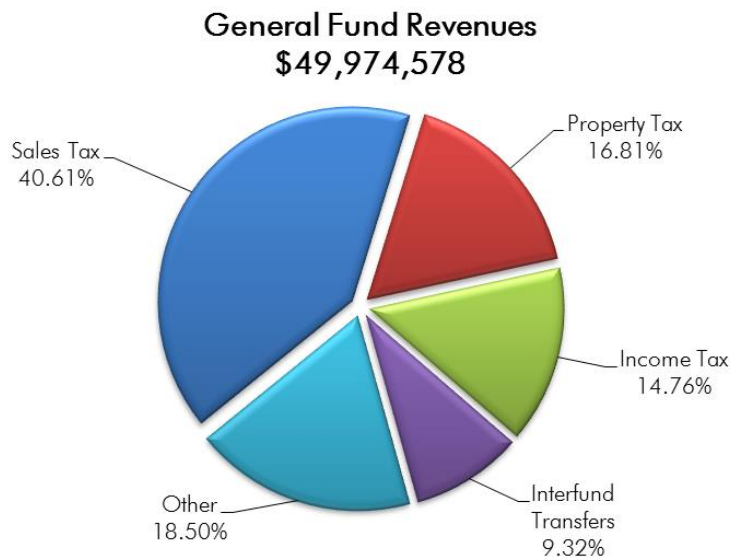
- Excess cash flow proceeds from the liquidation event included in the FY2017 budget for the 9750 in the Park development project in the amount of \$14,338,977
- Interfund transfers budgeted in FY2017 to transfer funds from the Main Street Triangle Fund to the Debt Service Funds in the amount of \$27,778,403.
- Various other interfund transfers budgeted for in FY2018 were \$4,901,745 more than FY2017.
- Line of credit proceeds included in the FY2017 budget in the amount of \$14,090,282 for the funding of various capital projects.
- Interest budgeted in FY2017 in the amount of \$1,623,622 from the 9750 in the Park development loan.
- Bond Proceeds budgeted in FY2017 in the amount of \$2,645,000 for the refunding of the 2009 General Obligation Refunding Bonds.
- Sales tax budgeted in FY2018 is \$1,330,826 less than the budgeted amount for FY2017.
- Vehicle sticker fees budgeted in FY2018 is \$930,000 less than the amount budgeted in FY2017 due to the bi-annual sale of stickers.

It is projected that 2018 revenues will increase by less than one percent when excluding the one-time revenue sources listed above from 2017 and 2018 revenues.

General Fund

FY2018 budgeted revenues for the General Fund amount to \$49,974,578, an increase of approximately \$2,981,495, or 6.3%, as compared to FY2017 total amended General Fund revenues. The majority of the increase is due to an interfund transfer from the Home Rule Sales Tax Fund to fund operating capital expenditures in the General Fund and Recreation and Parks Fund.

The following is an explanation of the three largest General Fund revenue sources included in the Village of Orland Park's FY2018 budget, as depicted in the graph below.



Sales Tax

The Village's FY2018 budget for sales tax includes \$20,295,351 in revenues reflected in the Village's General Fund. As shown above, sales tax revenues account for over 40% of the Village's General Fund revenues. The FY2018 revenue estimate for sales tax was projected to be equal to the 2017 calendar year estimate. The FY2017 estimate was projected to be 2.07% less than FY2016. The decrease was based on the current economic outlook and the trends in actual sales tax revenue collections that the Village experienced during FY2016 and FY2017.

Property Taxes

The Village levies property taxes for the purposes of general corporate, recreation, IMRF, FICA and Police Pension, as well as to meet debt service payments due on a portion of the Village's outstanding general obligation debt. The total amount of property tax budgeted in the Village's General Fund for FY2018 amounts to approximately \$8,401,818; the remainder of the Village's levy is budgeted in the Recreation and Parks Fund and each of the Village's Debt Service Funds. The amount reflected in the General Fund increased by 4.9% compared to the FY2017 amount, which is an increase of approximately \$390,000. The FY2018 budgeted property tax reflected a decrease in the levy for debt service, offset by an increase in the corporate levy to ensure the tax levy remained at the same level as 2017. The general corporate levy is applied directly to a portion of police salaries, covering approximately 7% of annual police department expenditures.

Income Tax

The Village receives income tax from the State of Illinois on a per capita basis. The total income tax budget for FY2018 equals approximately \$5,817,572, as compared to \$5,663,135 for FY2017. The FY2018 budget is based on a per capita amount of \$102.48, as opposed to the FY2017 per capita amount of \$99.76. The Village's 2010 census population of 56,767 is utilized by the State to determine the proportional amount of income tax disbursed to the Village.

Other Funds

Home Rule Sales Tax

Approximately \$9,640,756 in home rule sales tax is included in the Village's FY2018 Home Rule Sales Tax Fund budget. Utilizing its home rule powers, the Village enacted a .75% home rule sales tax in January 2002. Sales taxes reflected in the Village's Home Rule Sales Tax Fund are utilized to fund road, infrastructure and other capital improvement projects. Additional information related to the sales tax estimates for FY2018 is included in the Revenue Summaries section of this document.

Impact Fees (Fees by Agreement)

The Village imposes various impact fees on new commercial and residential developments, consisting of road, park, water and corporate services impact fees. These fees are reflected in the Village's Road Exaction, Park Development and Water & Sewer Funds; the corporate services impact fee is reflected in the Village's General Fund. The total amount budgeted in FY2018 for road, park and water impact fees equals approximately \$1,378,370 which is approximately a 33% percent decrease from the FY2017 budget. This decrease is primarily due to several large commercial projects in the FY2017 budget that are not in the FY2018 budget.

Water & Sewer Service Fees

The estimated Water & Sewer Fund service fee revenues for FY2018 amount to approximately \$27,260,500. Budgeted revenues were based on rates set to continue to fund operational and capital requirements of the fund.

Recreation Fees & Charges

The Village operates an extensive recreation and parks function, as well as aquatic and physical fitness facilities; these activities are reflected in the Recreation and Parks Fund. The newly acquired Palos Health & Fitness Center, renamed the Orland Park Health and Fitness Center, provides Village residents with additional recreation options, including an indoor swimming pool. See the Recreation Department section for additional information on the new facility. The FY2018 budget reflects approximately \$7,077,800 in recreation fees and charges. The remainder of the Recreation and Parks Fund revenue budget consists of property taxes and transfers from the General Fund.

Motor Fuel Tax

The Village receives, on a per capita basis, motor fuel tax from the Illinois Department of Transportation. The total amount budgeted in FY2018 equals approximately \$1,469,425; this amount will be utilized to fund the Village's road maintenance program.

Other

As a home rule municipality, the Village has the ability to assess various charges and/or taxes, such as electric and natural gas utility taxes. To date, the Village has chosen to refrain from enacting such charges and/or taxes and will do so as long as it is able to provide Village residents with at least the current level of services and amenities.

EXPENDITURE SUMMARY

The total FY2018 expenditure budget for all funds, including capital outlay, equals \$151,667,155. This is a decrease of \$86,332,628 or approximately 36.3%, as compared to the FY2017 total amended expenditure budget for all funds. The expenditure decrease is due to the following:

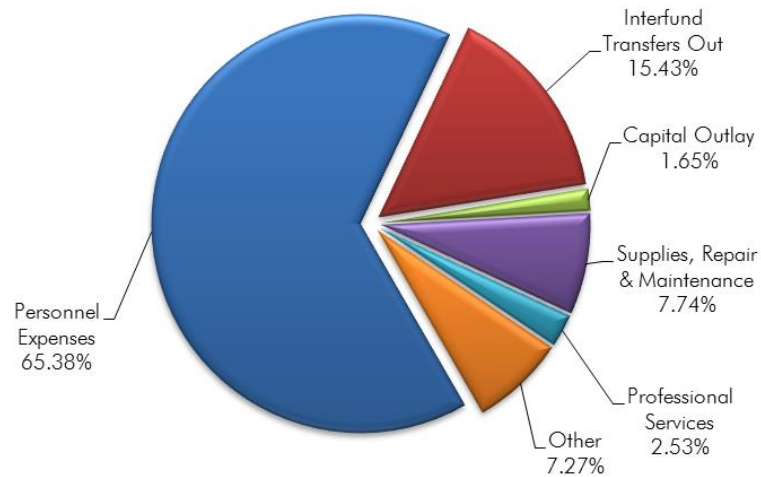
- A decrease in the total capital projects budget from \$24,121,027 in FY2017 to \$20,068,000 in FY2018.
- FY2016 budget rollovers for projects not yet completed added to the FY2017 budget in the amount of \$35,036,257.
- Payoff of the line of credit related to the liquidation event of the 9750 in the Park development project in FY2017 in the amount of \$21,618,402.
- Interfund transfers budgeted in FY2017 to transfer funds from the Main Street Triangle Fund to the Debt Service Funds in the amount of \$27,778,403.
- Customary increases in personnel related expenditures offset the decrease from FY2018 compared to FY2017.

General Fund

The General Fund reflects the general operating costs of the Village and includes only major capital expenditures that relate to building maintenance and repairs, and vehicle replacements. The Village's General Fund expenditure budget for FY2018 equals \$51,814,020 or approximately 34% of the Village's total FY2018 expenditure budget. The FY2018 General Fund expenditure budget is approximately \$676,571 less than the FY2017 amended expenditure budget after subtracting budget rollovers that were added to the FY2017 amended expenditure budget. The decrease was primarily due to department submitted budgets that included operating expenditure reductions related to operating efficiencies, reducing or eliminating programs, reducing staff and staff hours, and other variable and fixed costs reductions.

The Village's FY2018 General Fund expenditure budget is broken down as follows:

General Fund Expenditures \$51,814,020



Personnel Changes

Three new full time positions were approved in the FY2018 budget. These positions include a GIS Technician in Public Works that was upgraded and reclassified from part time. Also, two Maintenance Worker I positions were added to the Parks Department. The Maintenance Worker I positions were funded by eliminating approximately 25 part time positions in the Parks Department.

Major Capital Projects – Other Funds

During FY2018, the Village will undertake a number of new capital projects for a variety of purposes, as well as continue a significant number of capital projects that were budgeted for and started in FY2017. The following is a description of major capital projects that are budgeted in FY2018:

- Capital Improvement Funds –
 - 147th Street Roundabout – \$2,400,000
 - Roadway Maintenance Program – \$3,700,000
- Water & Sewer Fund –
 - Water main rehabilitation and replacement – \$2,000,000
- Main Street Triangle TIF Fund –
 - Public Plaza – \$1,000,000

While the Village Board realizes that aggressive capital spending can limit its ability to spend in other areas, the Board remains committed to these important projects that will benefit residents of the Village well into the future.

Additional information regarding capital projects planned for FY2018 can be found in the Expenditure Summaries section of this document.


CLOSING COMMENTS

The FY2018 budget, as presented, is balanced against revenues and/or existing unreserved fund equity, and where applicable, maintains fund balances over and above Board approved policy levels. The FY2018 budget has adequate resources to meet the community's demands for service, although due to continued growth, these demands consistently increase. Road improvement projects have been, and will continue to be, a top priority of the Village Board; therefore, the Village will continue to dedicate specific revenue sources to road construction and improvement projects.

This budget has been developed through the cooperative efforts of all Village departments, as well as the Mayor and Village Trustees. Without their efforts, this budget could not have been completed.

Sincerely,


Annmarie K. Mampe
Finance Director


Sarah A. Schueler
Assistant Finance Director

General Information and Summaries

**Budget
Fiscal Year 2018**



Budget Process

The Village's FY2018 budget process began in late May, 2017 when the budget team, including the Village Manager, Assistant Village Manager, Finance Director and Assistant Finance Director met with the Mayor and the Board of Trustees. During this meeting, the Village's strategic plan, current financial position, and budget policies and assumptions were reviewed, and the Mayor and Board of Trustees provided their priorities and guidance for staff to utilize during the FY2018 budget process.

The Village Board had made a number of policy decisions related to revenues and expenditures in prior fiscal years that were continued into FY2018, including the following:

- Maintain a flat property tax levy, meaning that the overall dollar amount of the Village's levy would not increase over the prior year.
- Continue to use the Recreation portion of the levy to limit the General Fund subsidy to the Recreation and Parks Fund to 50% of total operating expenditures.

A series of work sessions were held to compile the budget at the line item level for all funds utilized by the Village. Public hearings were conducted to obtain taxpayer comment. Throughout the budget process, department directors and supervisors, as well as many others throughout the organization, played a critical role in the development of the annual budget.

The budget is legally enacted through passage of a budget ordinance. This ordinance also serves as an appropriation authorization. The budget for the year ended December 31, 2018 was adopted through the passage of ordinance number 5253 on December 18, 2017. This budget, as passed, was prepared in accordance with all applicable local, state and federal laws. This approved budget does not constitute a mandate to spend, only the authority to do so.

Although much of the time and effort in preparing the budget takes place during the months of May through December, the development, implementation, monitoring, and review of the Village's budget are part of a comprehensive process that occurs throughout the entire year. The Finance Department continually monitors the Village's revenues and expenditures and discusses and resolves any significant variances with each department. Throughout Fiscal Year 2018, quarterly budget adjustments, if needed, will be reviewed and approved by the Village Board.

The Village's current budgetary control is at the fund level and a budget is adopted for each fund. Total expenditures may not exceed the total amount approved for each fund unless a budget amendment is approved by the Village Board of Trustees. The Village Manager is authorized to transfer budgeted amounts between departments within any fund.

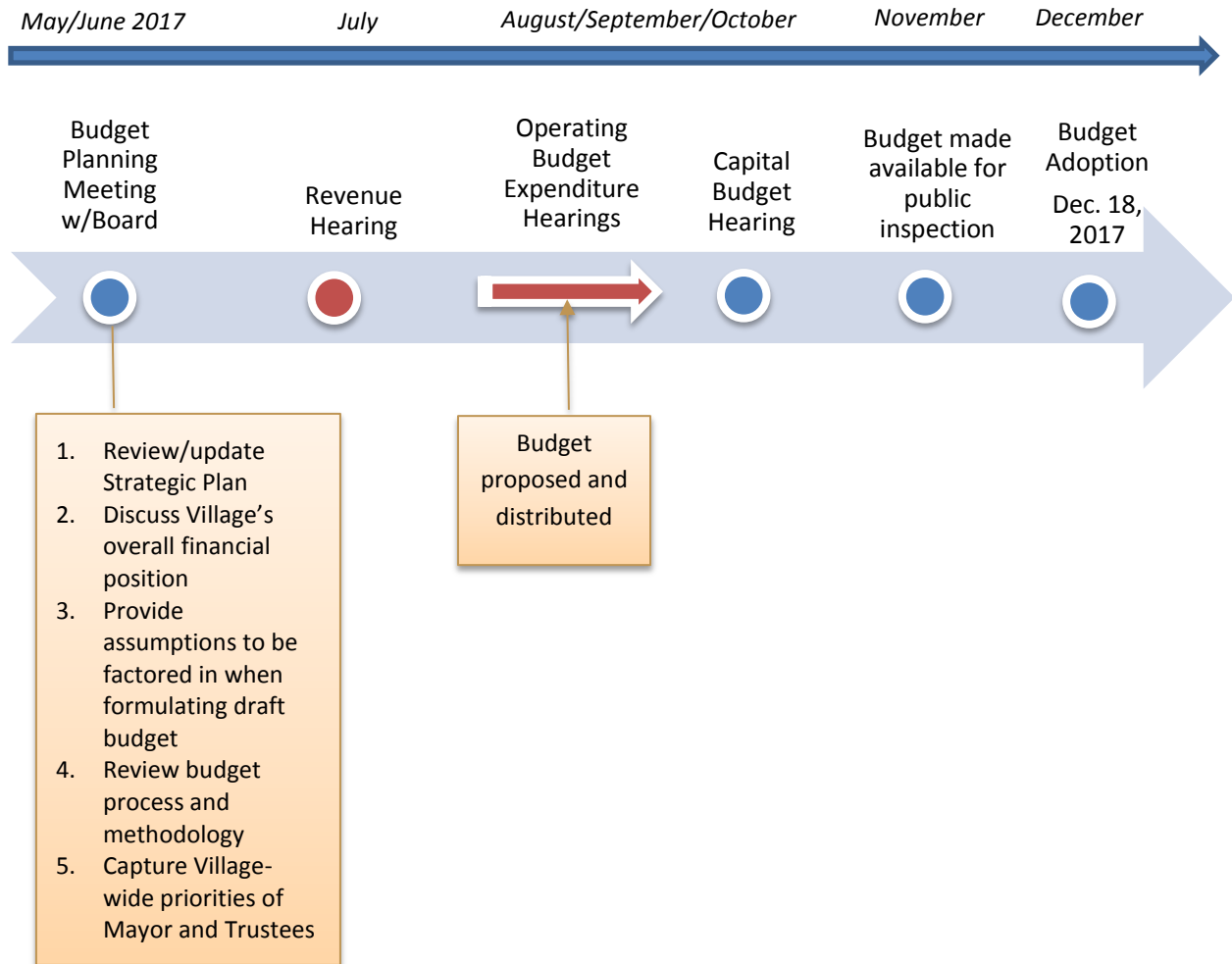
Budget Methodology

The Village's policy is to estimate revenues conservatively and to maintain a spending level less than or equal to current year resources. This year's revenue projections were made on the assumption that major revenue sources would remain flat compared to previous years, with the exception of sales tax which was projected to decline. During the revenue hearing in July 2017, the Village Board approved using unreserved fund equity from the prior year to fund capital expenditures instead of operating expenditures. This change in policy reduced the funds available for departmental target budgets. Due to the flat and decreasing revenues and the change in policy, Finance staff distributed a net target budget amount significantly less than prior years. Departments were then tasked with identifying operating efficiencies to reduce costs and to submit a target budget that allowed for minimal changes to current service levels.



Any departmental expenditure requests that did not fit into the department’s target budget were submitted as a discretionary request. These discretionary requests reflected additional amounts needed to fund existing programs/services/technology and/or the department’s desire to implement additional programs/services/technology.

Capital expenditure requests were submitted separately from the departmental target budgets and, as with discretionary requests, were forwarded to the Village Board for review and approval or denial. The main focus of the FY2018 capital budget is continued infrastructure maintenance and construction.





GFOA recommends that all governments regularly engage in long-term financial planning. The Village Board of Trustees and Finance Department staff recognize the significance that a long-term financial plan has on the ability of the Village to anticipate and respond to future financial challenges and opportunities. As a result, in FY2017, a long-term financial plan forecast was presented and reviewed with the Mayor and the Village Board of Trustees, prior to the development of the FY2018 budget. The document reflected prior year actual results, current year budget and a five year forecast period.

The long-term financial plan included the following major funds:

- General Fund
- Recreation & Parks Fund
- Home Rule Sales Tax Fund
- Main Street Triangle Fund
- Water & Sewer Fund
- Police Pension Fund

The long-term financial plan provided for discussion of the Village’s future direction assuming the continuation of current service levels and the cost of providing those services going forward. The service levels planned for in the long-term financial plan support the Village Board’s strategic initiatives of Economic Development, Downtown Development, Quality of Life and High Performing Organization. Revenues were based on current revenue sources; projections were based on anticipated growth patterns and inflationary increases to program fees and charges. The discussion of the results of the long term financial plan centered on financial and policy decisions that will be needed in the future to balance the need to maintain service levels, fund balances and capital improvement funding against existing revenue sources.

Assumptions

Revenue

- Sales and Use Tax growth starting at 0.5%, rising to 1.0% by 2019.
- General revenue rate increase of 0.5% - other than tax revenues.
- Maintain property tax levy at current level.
- Recreation program fees and charges anticipated to increase 0.4% annually.
- Continue 50% Recreation and Parks subsidy and operating subsidies to the Civic Center Fund and Open Lands Fund from the General Fund.

Expenditures

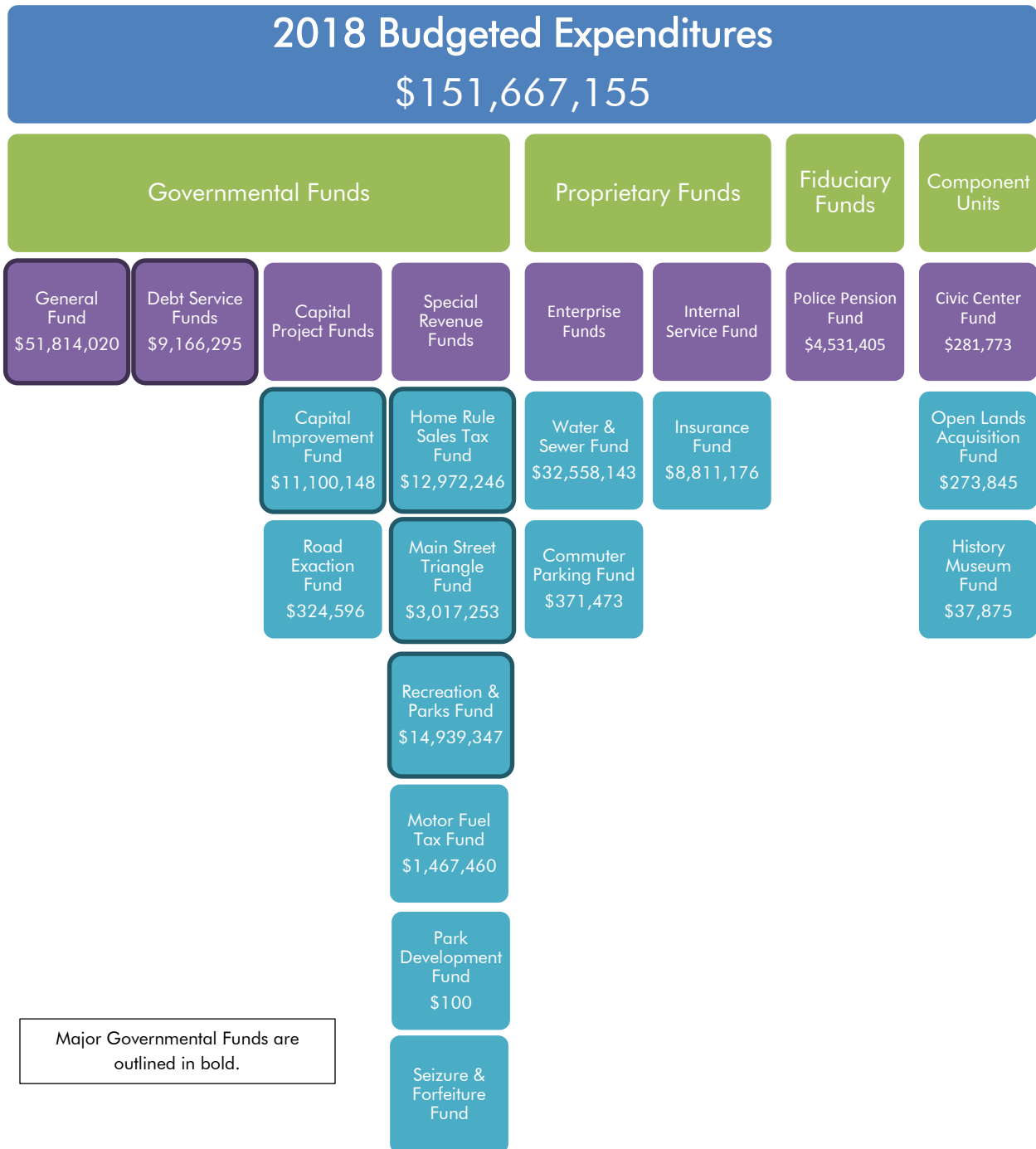
- General inflation rate of 2.0%.
- Personnel costs were based on current staffing levels, with 3% annual inflationary increases applied to wages.
- Employee benefit costs were assumed to increase annually by 6%.
- Capital expenditures were determined based on available revenue sources.

The long-term financial plan assumptions and projections will be updated annually after analysis of current economic conditions and trends, and will continue to be reviewed with the Village Board of Trustees.



MEASUREMENT FOCUS, BASIS OF ACCOUNTING AND BASIS OF PRESENTATION

The finances of the Village are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds maintained is consistent with legal and managerial requirements. The Village fund structure is illustrated below:





Governmental Funds

Governmental funds are used to account for the Village's general government activities. Governmental fund types use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when "measurable and available. Measurable means knowing or being able to reasonably estimate the amount. Available means collectible within the current period or within sixty days after fiscal year-end. The Village recognizes property taxes when they become both measurable and available. For all other governmental fund revenues, a one-year availability period is used for revenue recognition. Expenditures (including capital outlay) are recorded when the related fund liability is incurred, except for general obligation bond principal and interest which are recognized when due.

Property taxes, licenses, investment income and charges for services are susceptible to accrual. Sales taxes, road and bridge taxes, franchise taxes, motor fuel taxes, income taxes and fines collected and held by the state or county at fiscal year-end on behalf of the Village are also recognized as revenue. Other receipts and taxes become measurable and available when cash is received by the Village and are recognized as revenue at that time.

Governmental funds include the following fund types:

- ❖ The General Fund is the Village's primary operating fund. It accounts for all financial resources of the Village, except those required to be accounted for in another fund, and is therefore used to maintain the majority of the Village's accounting activity.
- ❖ Special revenue funds account for revenue sources that are restricted to expenditures for a specific purpose (not including expendable trusts or major capital projects).
 - *Motor Fuel Tax Fund* — accounts for funds received from the State of Illinois Motor Fuel Tax to be used for operating and maintaining local streets and roads.
 - *Park Development Fund* — accounts for contributions received from developers for future recreational purposes as well as the expenditure of these contributions.
 - *Seizure and Forfeiture Fund* — accounts for federal and state funds received for the enhancement of drug law enforcement and the subsequent expenditure of these funds.
 - *Home Rule Sales Tax Fund* — accounts for revenue received from the Village's Home Rule Sales Tax which in turn pays for business rebates and the funding of various construction projects.
 - *Main Street Triangle TIF Fund* — accounts for incremental real estate taxes and all TIF related expenditures of the Main Street Triangle development area.
 - *Recreation and Parks Fund* — accounts for the revenue and expenses incurred for the recreational functions that include administration, programs, parks, Orland Park Health and Fitness Center, Sportsplex, Centennial Pool, and special recreation.
- ❖ Debt service funds account for the servicing of general long-term debt not being financed by proprietary or nonexpendable trust funds, including accounting for property taxes levied for the payment of principal and interest on all general obligation debt, as well as the payment of these obligations.
- ❖ Capital project funds account for the acquisition of fixed assets or construction of major capital



projects not being financed by proprietary or nonexpendable trust funds.

- *Road Exaction Fund* — accounts for road improvements funded by road exaction fees.
- *Capital Improvement Fund* – accounts for public improvements and large multi-year projects that are funded by various sources.

Proprietary Funds

Proprietary funds are accounted for on the flow of economic resources measurement focus and use the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

Proprietary funds include the following fund types:

- ❖ Enterprise funds are used to account for those operations that are financed and operated in a manner similar to private business or where the Board has decided that the determination of revenues earned, costs incurred and/or net income is necessary for management accountability.
 - *Water and Sewer Fund* – accounts for the provision of water, sewer and refuse services to residents and businesses of the Village and various unincorporated areas. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operations, maintenance, financing and related debt service, and billing and collecting.
 - *Commuter Parking Fund* – accounts for revenues received from the public for use of the Village’s commuter parking lots and expenses used to maintain and operate the lots.
- ❖ Internal service funds account for operations that provide services to other departments or agencies of the Village, or to other governments, on a cost-reimbursement basis.
 - *Insurance Fund* – accounts for costs associated with the Village’s health, dental, vision and life insurance, workers’ compensation program and the Village’s comprehensive liability program. The Village is self-insured for the majority of its risk.

Fiduciary Funds

Fiduciary funds account for assets held by the Village in a trustee capacity or as an agent on behalf of others. Fiduciary funds include the following fund types:

- ❖ Pension Trust Funds are accounted for in essentially the same manner as the proprietary funds, using the same measurement focus and basis of accounting.
 - *Police Pension Fund* – accounts for the accumulation of resources to be used for retirement annuity payments to employees on the police force at appropriate amounts and times in the future. The fund does not account for the administrative costs of the system, which are reflected in the General Fund.

Component Units

Component units are legally separate organizations for which the Village is financially accountable. The component units include the following funds:

- ❖ Civic Center (Orland Park Metropolitan Exposition, Auditorium & Office Building Authority) – accounts for the revenues received and expenditures incurred in the operation of the Civic Center facility.



- ❖ Open Lands Acquisition – accounts for the activities of two entities –
 - Open Lands Corporation – review, evaluate and identify the open land needs in Orland Park, and to acquire and preserve those lands.
 - Stellwagen Family Farm Foundation – oversee the maintenance and operation of the Stellwagen Farm property, in its mission to educate the public regarding farming and its relationship with the history of the Village of Orland Park

- ❖ History Museum – accounts for the operation of the Orland Park History Museum.

Department / Fund Relationship

The following chart summarizes the relationship between operating departments and fund spending.

Fund *	Operating Departments												
	Village Manager	Village Clerk	Public Info. Office	Finance	BIS	Building Maint.	Dev't Services	Public Works	Police / ESDA	Officials	Recreation	Civic Center	Parks & Grounds
General	X	X	X	X	X	X	X	X	X	X	X	X	X
Debt Service				X									
Capital Improvement							X	X					X
Road Exaction								X					
Home Rule Sales Tax				X									
Main Street Triangle				X			X	X					X
Recreation & Parks										X			X
Motor Fuel Tax				X				X					
Park Development													X
Seizure & Forfeiture									X				
Water & Sewer				X				X					X
Commuter Parking				X		X							X
Insurance	X			X									
Police Pension				X					X				
Civic Center												X	
Open Lands Acquisition				X			X						
History Museum							X			X			

* Major Governmental Funds in Bold



Assets, Liabilities and Equity

Deposits and Investments

Cash and cash equivalents of the Village and its component units are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition.

State statutes authorize the Village and its component units to invest in obligations of the U.S. Treasury, commercial paper, corporate bonds, repurchase agreements and money market and/or mutual funds consisting of individual investment instruments allowed for by state statute.

Investments are reported at fair value. Short-term investments are reported at cost, which approximates fair value. Securities traded on national exchanges are valued at the last reported sales price. Investments that do not have any established market are reported at estimated fair value.

Receivables and Payables

Amounts due to and due from other funds may arise during the course of the Village's operations because of numerous transactions between funds necessary to finance operations, provide services, construct assets and pay service debt to the extent that certain transactions between funds have not been repaid or received.

Property taxes are levied as of January 1 on property values assessed on the same date. The tax levy is divided into two billings: the first billing (mailed on or about February 1) is an estimate of the current year's levy based on the prior year's taxes; the second billing (mailed on or about August 1) reflects adjustments to the current year's actual levy. The billings are considered past due 30 days after the respective tax billing date at which time the applicable property is subject to lien and penalties and interest is assessed.

Water and sewerage services are billed on a bi-monthly basis. This amount is included in Accounts Receivable for Water Customers.

Other receivables and/or payables that may arise include charges to developers for engineering services and legal fees, charges for damage to Village property, and retainage owed to a contractor of a construction project. The retainage is held back as assurance of the quality of the contractors work.

Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items.

Capital Assets

Capital assets purchased or acquired with an original cost of \$10,000 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Donated capital assets are capitalized at estimated fair market value on the date donated. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred.

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. General capital assets are long-lived assets of the Village as a whole. Infrastructure such as streets and traffic signals are capitalized. The valuation basis for general capital assets are historical cost, or where historical cost is not available, estimated historical costs based on replacement costs. Capital assets



in the proprietary funds are capitalized in the fund in which they are utilized. The valuation basis for proprietary fund capital assets are the same as those used for the general capital assets.

Depreciation on all assets is computed and recorded using the straight-line method of depreciation over the following estimated useful lives:

Land Improvements	20 Years
Buildings	50 Years
Vehicles, Machinery and Equipment	4 – 15 Years
Water and Sewerage System	30 – 50 Years
Other Infrastructure	15 – 50 Years

Compensated Absences

The Village accrues accumulated unpaid vacation and associated employee-related costs when earned (or estimated to be earned) by the employee. In accordance with GASB Statement No. 16, no liability is recorded for non-vesting accumulation rights to receive sick pay benefits. However, a liability is recognized for that portion of accumulated sick leave that is estimated to be taken as “terminal leave” prior to retirement.

Long-term Obligations

Long term debt and other long-term obligations are reported as liabilities in the applicable statement of net assets. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Fund Equity

Reservations of fund balance represent amounts that are not appropriable or are legally segregated for a specific purpose. Reservations of retained earnings are limited to outside third-party restrictions. Designations of fund balance represent tentative management plans that are subject to change. The proprietary fund's contributed capital represents equity acquired through capital grants and capital contributions from developers or other funds.

Basis of Budgeting

Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP) for all funds except the Special Assessment funds which are not budgeted. Budgets are adopted on the modified accrual basis of accounting for governmental funds which is the same basis that is used for the Village’s audited financial statements. The enterprise, internal service and fiduciary funds budget on the accrual basis except for the receipt of long term debt proceeds, capital outlays and debt service principal payments that are included in the operational budgets. The Village’s audited financial statements using the GAAP basis of accounting, includes allocations for depreciation and amortization expenses. The Village considers a budget balanced when the sum of estimated revenues and projected fund balances exceed or equal the budgeted expenditures.

The Village employs encumbrance accounting, under which purchase orders, contracts and other



commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation. Outstanding encumbrances at the end of the year are reported as reservations of fund balances and do not constitute expenditures or liabilities because the commitments will be re-appropriated and honored during the subsequent year.



This section contains the financial policies of the Village which assist in structuring the operations of the Village. The Finance Department will continually review each of the Village’s financial policies and may periodically recommend new policies or changes to existing policies for approval by the Village Board.

FUND BALANCE (RESERVE) POLICIES

The Village of Orland Park established a fund balance reserve policy for its General Fund that was formally approved by the Village Board. In addition, fund balance policies exist for a number of the Village’s other funds, as approved by the Village Board.

General Fund –

The fund balance policy for the Village’s General Fund, as formally approved by the Village Board, is as follows:

Purpose of Policy –

- To establish guidelines in providing for an unrestricted fund (reserve) balance in the Village’s General Fund.

Policy Considerations –

- The General Fund is the primary operating fund of the Village. The fund balance of this fund is intended to serve as a measure of the financial resources available to the Village. An adequate fund balance may ensure that the Village can mitigate current and future revenues shortfalls and/or unanticipated expenditures.
- Fund balance is an important consideration in long-term financial planning. In addition, credit rating agencies utilize fund balance levels to evaluate a government’s continued creditworthiness.
- The designations of fund balance included in this policy will be reflected in year-end financial statement footnotes in the Summary of Significant Accounting Policies section.
- The policy is intended to address two primary considerations: (1) provide for emergency and contingency needs and (2) assist the Village in meeting unanticipated short-term cash flow needs.

Policy Statements –

- The General Fund’s unrestricted fund balance shall be designated for the purposes and amounts as follows:
 - *To provide for emergencies or contingencies, such as revenue shortfalls or unanticipated expenditures that the Village may encounter as part of its operations* - This reserve shall be set at 5% of the ensuing year’s General Fund expenditure budget. This item should be identified on the Village’s financial statements as “Contingency Reserve”.
 - *To meet excess cash flow needs of the Village* – this reserve shall be set at not less than 15% of the ensuing year’s General Fund expenditure budget. This item should be identified on the Village’s financial statements as “Unreserved”.
 - *“Contingency Reserve” and “Unreserved” designations amount to the minimum fund balance requirement* – the Village’s goal is to maintain a fund balance of approximately 25% of the ensuing year’s General Fund expenditure budget.
- As part of the annual budget process, both the minimum requirements, as well as the target goal, shall be considered when analyzing fund balance. Prior year actual fund balance (based on audited financial statements) and projections of fund balance for the current year will also be considered.
- Shortages from the requirements of this policy shall be built up through the budget process. Shortage is defined as having less than the minimum policy requirements at fiscal year-end. Shortage may also be defined as a projection at budget time that would indicate the policy requirements will not be met at the current year-end.



- Any excess fund balance shall be included in the next fiscal year budget, if necessary to cover budgeted expenditures above budgeted revenues. Excess fund balance under this policy is actual undesignated fund balance amounts available on the year-end financial statements.
- The Finance Director shall, as part of the annual audit and financial statement preparation process, ensure that the designations are made as required by this policy.

Water & Sewer Fund –

The Village conducted a comprehensive water and sewer rate study during fiscal year 2016. During this process, the Village Board formally adopted a fund balance reserve policy. The Village Board approved the establishment of two types of reserves for the water, sewer and stormwater system: an Operating and Maintenance (“O&M”) Reserve and a Repair, Renewal, and Rehabilitation (“3R”) Reserve.

An operating and maintenance reserve is important to provide funds for unplanned minor repairs or fluctuations in the budget. This type of reserve is also valuable during unusually wet or dry years, which could result in fluctuating revenues from year to year due to unanticipated consumption levels. As these reserves are accumulated, they can be used in future years to offset, decrease or defer rate increases. The Village has established a ninety (90) day operating and maintenance reserve target balance (one fourth of current annual O&M expenses.) Annual budgets will be adopted in a manner that will replenish reserve balances to appropriate levels after any drawdown.

The Repair, Replacement and Rehabilitation (“3R”) reserve was established to provide funds to pay for unexpected major repairs and planned replacement or rehabilitation of equipment or other major capital assets. This reserve can be used to pay for capital costs in order to avoid or minimize the amount that would otherwise be recovered through user fees and possibly result in a significant rate increase. The “3R” reserve is calculated by using a percentage based upon the useful life of each asset class applied to the original cost of each asset class. The “3R” reserve is offset by the actual amount of investment in each asset class during the fiscal year.

Debt Service Fund –

The Village will maintain cash reserve balances in its Debt Service Fund sufficient to meet all principal and interest payments obligations for the following fiscal year. The purpose of this policy is to allow for timely payments of debt obligations regardless of when distributions of property taxes are received.

Insurance Fund –

Village policy is to set aside a reserve fund balance for liability and health insurance, as the Village is partially self-insured. In addition, the Village will strive to maintain an additional reserve equal to 20% of the annual budgeted expenditures of this fund. These reserve levels will provide sufficient monies to pay liability and health claims, which can fluctuate significantly on an annual basis, and assist the Village in the payment of a catastrophic claim occurring in any given year.

Home Rule Sales Tax Fund –

The fund balance policy in the Home Rule Sales Tax Fund is to maintain a reserve fund balance of no less than 25% of annual revenues in the fund. This reserve balance will be utilized on an as needed basis to fund unanticipated capital projects. In the case of a drawdown of the reserve balance, the subsequent year’s budget will be structured to bring the reserve balance up to 25% of the current fiscal year’s revenue.

Park Development Fund –

The Village Board adopted policy for the Park Development Fund is to maintain a \$500,000 reserve fund balance for unexpected capital improvement projects necessary for park development. If a drawdown to the reserve occurs, the subsequent year’s budget will be structured to return the reserve balance to \$500,000.



Road Exaction Fund –

The Village Board adopted policy for the Road Exaction Fund is to maintain a \$1,000,000 reserve fund balance for unexpected capital improvement projects. If a drawdown to the reserve occurs, the subsequent year’s budget will be structured to return the reserve balance to \$1,000,000.

Capital Improvement Fund –

The Village Board adopted policy for the Capital Improvement Fund is to maintain a \$1,000,000 reserve fund balance for unexpected capital improvement projects. If a drawdown to the reserve occurs, the subsequent year’s budget will be structured to return the reserve balance to \$1,000,000.

While not all of the Village’s funds are listed above, the Village will continue to establish reserve policies for each of its funds, if deemed appropriate.

CAPITAL ASSETS POLICIES

The Village’s capital assets policies are meant to ensure compliance with various accounting and financial reporting standards including generally accepted accounting principles (GAAP), Governmental Accounting, Auditing and Financial Reporting (GAAFR) and the Governmental Accounting Standards Board (GASB), as well as to meet any applicable state or federal regulatory and reporting requirements related to property. In addition, these policies are meant to reflect the requirements set forth in Statement No. 34 of the Governmental Accounting Standard Board, Basic Financial Statements – and Management’s Discussion and Analysis – for State and Local Governments. The Village’s fixed asset policies are as follows:

- Capital assets shall include land, improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, infrastructure, and all other tangible and intangible assets that are used in operations and have initial useful lives extending beyond a single reporting period.
- Infrastructure assets, including roads, bridges, tunnels, drainage systems, water and sewer systems, dams and lighting systems, are long-lived capital assets that normally are stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets.
- For financial reporting purposes, an item must be at or above the capitalization threshold of \$10,000 per unit to be considered a capital asset. This capitalization threshold includes improvements to buildings and infrastructure; however, repairs and most renovations will be expensed within the reporting period.
- The Finance Director will ensure that accounting for capital assets is being exercised by establishing a capital asset inventory, both initially and periodically in subsequent years. The Finance Director will further ensure that the capital assets report is updated annually to reflect additions, retirements and transfers and to reflect the new annual capital assets balance, as well as annual and accumulated depreciation, for financial reporting purposes.
- Day to day ownership and control of items below the capitalization threshold is the express responsibility of the operating department utilizing the asset.
- Capital assets below the capitalization threshold of \$10,000 on a unit basis but warranting control shall be inventoried at the department level and an appropriate list will be maintained. Data elements are to include asset description, location, make, model, serial number, and other information that assists control or is deemed relevant. Further, assets below the capitalization threshold but considered *sensitive* may include, for example, weapons and radios within the Police Department, computers and printers within the MIS Division, and chain saws and small power tools within the Public Works Department. These minor but sensitive items shall be inventoried and controlled at the department level.
- For maintenance of the capital assets accounting report, the operating departments have the responsibility to report additions, retirements, and transfers in detail to the Finance Department.



Detail includes such data elements as asset description, location, make, model, serial number, date of acquisition, cost, and other information deemed relevant. It is expected that this reporting will be in a timely manner, as the capital assets record must be updated annually.

- The Finance Director shall determine appropriate means, level of detailed data elements, and the system to be utilized, to effectively track the Village’s capital assets. Finally, the Finance Director has the right to request copies of the inventory of controllable items and is reserved to periodically review the information and adherence to the policy.

REVENUE AND EXPENDITURE POLICIES

Revenue –

The Village strives to maintain a diversified and stable revenue base to reduce the impacts of fluctuations of any one revenue source. The Village’s revenue mix combines elastic and inelastic revenue sources to minimize the effects of an economic downturn.

The Village also incorporates the following principles related to revenues as it furthers its financial planning and fulfills its fiscal responsibilities:

- Through economic development, the Village will strive to strengthen its revenue base.
- Through the annual budget process, the Village will project each major revenue source for the next two fiscal years, at a minimum, and additional years if it appears that a reasonable estimate can be made.
- The Village will maintain a revenue monitoring system to assist in trend analysis and revenue forecasting.
- The Village follows a “cost of service” approach for some of its user fees, rates and customer charges, whereas charges are sufficient to cover appropriate costs. These fees will be evaluated periodically.
- The Village will set fees and user charges for its Water & Sewer Fund and Commuter Parking Fund at a level that fully supports the total direct and indirect cost of the services provided.

Expenditures –

- The Village will consistently budget the minimum level of expenditures necessary to provide for the public well-being and safety of the residents and businesses of the community.
- Reserve balances will only be used to fund emergency or unanticipated spending; should this use of reserve balance occur, the subsequent year’s annual budget will be structured to replenish this drawdown of reserves.
- Through the annual budget process, the Village will forecast major expenditures for the next two fiscal years, at a minimum, and additional years if it appears that a reasonable estimate can be made.
- The Village will not use one-time revenues to fund operating expenditures.

BUDGETING, ACCOUNTING, AUDITING AND REPORTING POLICIES

The Village will strive to maintain a high level of financial professionalism through the following:

- The Village’s accounting records for general government operations are maintained on the modified accrual basis of accounting, with revenues recorded when measurable and available and expenditures recorded when the services of goods are received and liabilities incurred. Accounting records for the Village’s enterprise and pension funds are maintained on an accrual basis of accounting with revenues recorded when earned and expenses recorded when the liabilities are incurred. Internal controls are designed and implemented to provide reasonable but not absolute assurance that assets are safe guarded and financial records reliable.



- The Village will establish and maintain a high standard of accounting practices in conformance with Generally Accepted Accounting Principles (GAAP) for governmental entities as promulgated by the Governmental Accounting Standards Board (GASB).
- The Village’s accounting system will maintain records on a basis consistent with accepted standards for local government accounting (according to GASB).
- The Village’s reporting system will provide monthly information on the total cost of services by type of expenditure and by fund.
- An independent firm of certified public accountants will perform an annual financial and compliance audit of the Village’s financial statements according to Generally Accepted Auditing Standards (GAAS) and will publicly issue an opinion which will be incorporated in the Village’s Comprehensive Annual Financial Report (CAFR).
- The Village will annually seek the GFOA Certificate of Achievement for Excellence in Financial Reporting Award, Popular Annual Financial Report Award and the GFOA Distinguished Budget Award.
- The Village will promote full disclosure in its CAFR and its bond presentations.
- The Village will comply with all financial reporting requirements, including all annual reports to be filed with the State of Illinois and all annual debt disclosures filed with respective agencies.

CAPITAL BUDGET POLICIES

The following policies will allow the Village to provide its residents with optimal public infrastructure and services:

- The Village will develop a multi-year plan for enterprise fund capital improvements as well as general infrastructure improvements updated annually through the budget process and will attempt to budget all capital improvements in accordance with the plan. The Village will utilize its existing revenue sources to fund these capital improvements. Long-term debt borrowing for specific projects will be considered only if existing revenue sources are not available.
- The Village will maintain its physical assets at a level adequate to protect its investment in capital and to minimize future maintenance and replacement costs.
- Capital investment objectives will be prioritized by the Village Board as part of the annual budget process.

CASH MANAGEMENT & INVESTMENT POLICIES

As required by State statute, an investment policy has been formally adopted by the Village Board. The investment policy provides guidelines for the prudent investment of Village funds and outlines the policies for maximizing the efficiency of the Village’s cash management practices.

It is the policy of the Village of Orland Park to invest public funds in a manner which will provide the highest investment return with the maximum security while meeting the daily cash flow demands of the entity and conforming to all state and local statutes governing the investment of public funds.

DEBT POLICIES

The Village of Orland Park is a home rule municipality. All municipalities in the State of Illinois with a population greater than 25,000 are automatically granted home rule status unless this designation is removed by the voters through a referendum. Municipalities with a population under 25,000 may achieve home rule status if approved by the voters through a referendum.



Debt restrictions in the State of Illinois differ for home rule municipalities and non-home rule municipalities. Currently, there are no substantive legal restrictions or limits imposed by the State of Illinois on the amount of debt that a home rule municipality can incur. However, non-home-rule municipalities are limited in the amount of debt they can incur to 8.625% of the community's equalized assessed valuation. Home rule municipalities are also not required to submit a referenda question to voters regarding the issuance of debt whereas non-home-rule municipalities under most circumstances may not issue debt unless a referendum has been approved by the voters authorizing the issuance of said debt.

Although the Village is not restricted to the amount of debt that it may incur, policy dictates that the Village's outstanding debt will at no time exceed the 8.625% limit placed on non-home rule municipalities. The Village's equalized assessed valuation for the 2016 calendar year was \$2,032,537,364. Using the current debt limit restriction for non-home-rule municipalities, 8.625% of the Village's EAV would yield a maximum debt limit amount of \$175,306,348. As of January 1, 2018, the Village had \$79,096,000 in outstanding debt which would be applicable to the limit if such a limit were imposed upon all municipalities in the State, including home rule municipalities.

The Village will confine long-term borrowing to significant capital improvements and moral obligations only if current revenue sources are not available. The Village will follow a policy of full disclosure on every financial report and bond prospectus. General obligation debt will not be used for enterprise activities without designating an alternative revenue source.

The Village will make every effort to maintain strong communication with bond rating agencies with regard to its financial condition.



	Projected Total Fund Balance 12/31/2017	Budgeted Revenues FY2018	Budgeted Expenditures FY2018
General Operation Funds			
General Fund	\$ 26,664,811	\$ 49,974,578	\$ 51,814,020
Special Revenue Funds			
Motor Fuel Tax	906,626	1,469,425	1,467,460
Park Development	863,515	220,659	100
Seizure and Forfeiture	380,770	34,000	-
Home Rule Sales Tax	36,325,858	9,662,694	12,972,246
Recreation and Parks	-	14,939,347	14,939,347
Main St. Triangle TIF	(27,305,413)	1,955,591	3,017,253
Enterprise Funds			
Water and Sewer	11,126,022	28,498,556	32,558,143
Commuter Parking	76,652	307,066	371,473
Construction Funds			
Road Exaction	500,000	424,596	324,596
Capital Improvement	700,000	11,200,148	11,100,148
Internal Service Fund			
Insurance	3,372,970	8,643,313	8,811,176
Component Units			
Civic Center	-	281,773	281,773
History Museum	-	37,875	37,875
Open Lands Acquisition	405,436	31,470	273,845
Debt Service Funds			
2007 G.O. Bond	(9,989,307)	-	-
2009 G.O. Bond Refunding	-	-	-
2010 G.O. Bond Refunding	320,953	1,664,968	1,665,418
2011 G.O. Bond Refunding	239,311	1,432,325	1,432,800
2012 G.O. Bond A Refunding	57,224	885,700	886,175
2012 G.O. Bond B & C Refunding	10,012,012	700,574	1,069,850
2012 G.O. Bond D Refunding	219,116	933,300	933,775
2013 G.O. Bond C Refunding	(1,271,231)	179,331	292,531
2013 G.O. Bond A&B Refunding	10,076,886	700,803	1,083,850
2015 G.O. Bond Refunding	(1,925,913)	1,002,575	1,001,075
2017 G.O. Bond Refunding	199,985	800,371	800,821
Bond Fund	5,362	-	-
Police Pension Fund	80,650,636	5,702,322	4,531,405
TOTAL ALL FUNDS	\$ 142,612,281	\$ 141,683,360	\$ 151,667,155



Fund Balance Analysis

	Depreciation Addback FY2018	Projected Fund Balance Reserve	Projected Total Fund Balance 12/31/2018
General Operation Funds			
General Fund	\$ -	\$ 15,269,347	\$ 9,556,022
Special Revenue Funds			
Motor Fuel Tax	-	-	908,591
Park Development	-	500,000	584,074
Seizure and Forfeiture	-	-	414,770
Home Rule Sales Tax	-	32,711,883	304,423
Recreation and Parks	-	-	-
Main St. Triangle TIF	-	1,540,000	(29,907,075)
Enterprise Funds			
Water and Sewer	4,210,000	8,499,363	2,777,072
Commuter Parking	85,000	-	97,245
Construction Funds			
Road Exaction	-	600,000	-
Capital Improvement	-	800,000	-
Internal Service Fund			
Insurance	-	2,438,353	766,754
Component Units			
Civic Center	-	-	-
History Museum	-	-	-
Open Lands Acquisition	-	-	163,061
Debt Service Funds			
2007 G.O. Bond	-	-	(9,989,307)
2009 G.O. Bond Refunding	-	-	-
2010 G.O. Bond Refunding	-	-	320,503
2011 G.O. Bond Refunding	-	-	238,836
2012 G.O. Bond A Refunding	-	-	56,749
2012 G.O. Bond B & C Refunding	-	-	9,642,736
2012 G.O. Bond D Refunding	-	-	218,641
2013 G.O. Bond C Refunding	-	-	(1,384,431)
2013 G.O. Bond A&B Refunding	-	-	9,693,839
2015 G.O. Bond Refunding	-	-	(1,924,413)
2017 G.O. Bond Refunding	-	-	199,535
Bond Fund	-	-	5,362
Police Pension Fund	-	-	81,821,553
	\$ 4,295,000	\$ 62,358,946	\$ 74,564,540



Fund Balance Summary

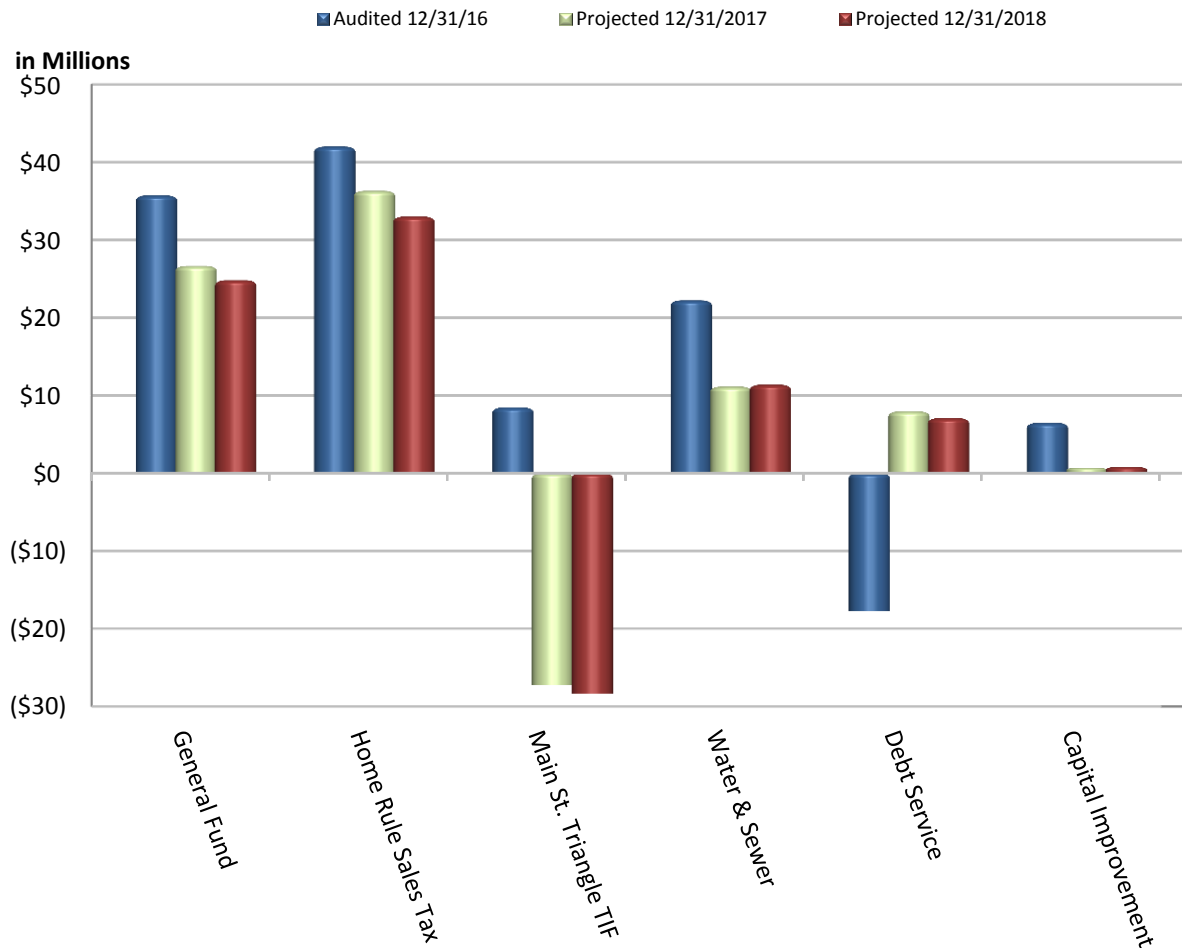
	Audited * 12/31/2016	Projected * 12/31/2017	Projected * 12/31/2018
General Operation Funds			
General Fund	\$ 35,740,574	\$ 26,664,811	\$ 24,825,369
Special Revenue Funds			
Motor Fuel Tax	925,543	906,626	908,591
Park Development	978,012	863,515	1,084,074
Seizure and Forfeiture	346,770	380,770	414,770
Home Rule Sales Tax	42,025,365	36,325,858	33,016,306
Recreation and Parks	8,057	-	-
Main St. Triangle TIF	8,450,631	(27,305,413)	(28,367,075)
Enterprise Funds			
Water and Sewer	22,235,550	11,126,022	11,276,435
Commuter Parking	98,996	76,652	97,245
Construction Funds			
Road Exaction	182,926	500,000	600,000
Capital Improvement	6,469,774	700,000	800,000
Internal Service Fund			
Insurance	3,925,552	3,372,970	3,205,107
Component Units			
Civic Center	150	-	-
History Museum	(301)	-	-
Open Lands Acquisition	328,390	405,436	163,061
Debt Service Funds			
2007 G.O. Bond	(9,989,307)	(9,989,307)	(9,989,307)
2009 G.O. Bond Refunding	147,448	-	-
2010 G.O. Bond Refunding	321,403	320,953	320,503
2011 G.O. Bond Refunding	239,786	239,311	238,836
2012 G.O. Bond A Refunding	57,699	57,224	56,749
2012 G.O. Bond B & C Refunding	(2,875,172)	10,012,012	9,642,736
2012 G.O. Bond D Refunding	219,611	219,116	218,641
2013 G.O. Bond C Refunding	(1,179,770)	(1,271,231)	(1,384,431)
2013 G.O. Bond A&B Refunding	(2,769,208)	10,076,886	9,693,839
2015 G.O. Bond Refunding	(1,900,197)	(1,925,913)	(1,924,413)
2017 G.O. Bond Refunding	-	199,985	199,535
Bond Projects	5,362	5,362	5,362
Police Pension Fund			
Police Pension	78,758,533	80,650,636	81,821,553
TOTAL ALL FUNDS	\$ 182,752,177	\$ 142,612,281	\$ 136,923,486

* Includes Fund Balance reserves



Fund Balance History of Major Funds

The following graph reflects fund balances, including reserves, for each of the Village’s major funds for the fiscal years ending December 31, 2016, 2017, and 2018.



GENERAL FUND – The total FY2018 fund balance for the General Fund is projected to have an approximate decrease of \$1,840,000 when compared to FY2017. Unreserved fund equity was used to fund expenditures approved during the FY2018 budget process. The fund balance reserve for FY2018 is \$24,825,369, of which \$14,288,998 is the amount due from the Main Street Triangle TIF Fund. This amount will be reimbursed once incremental property taxes or other development related revenues are received by the TIF Fund. The remainder of the reserve includes \$580,349 for future economic loans to local businesses, \$400,000 for vehicle and equipment purchases, a contingency reserve of 5% of budgeted expenditures equaling \$2,590,700 and an excess cash reserve of 15% of budgeted expenditures, equal to \$6,965,322.

HOME RULE SALES TAX FUND – The total FY2018 fund balance for the Home Rule Sales Tax Fund is projected to have decreased when compared to FY2017 by approximately \$3,310,000. The decrease is primarily due to the funding of operating capital and technology within the General Fund and Recreation & Parks Fund. Funding was made available due to the liquidation event related to the financing of the Ninety 7 Fifty on the Park development in which the Village received \$50.5 million as a take out. Due to the liquidation event, the Village was also able to create a \$500,000 operating capital reserve for future unanticipated expenditures and reserve \$1.2 million for future principal payments on the remaining debt related to the Ninety 7 Fifty on the Park development.



The fund balance reserve continues to increase as the Village is committed to funding the debt service payments for the 2012B and 2013A General Obligation Bonds, as well as capital projects within the Main Street Triangle area, with home rule sales tax revenue. Debt service payments totaling \$15,643,731 and \$14,157,963 in funds due from the Main Street Triangle Fund are considered a reserve of fund balance. The Main Street Triangle TIF Fund will reimburse the Home Rule Sales Tax Fund once property tax increment, or other development related revenues, are received by the TIF Fund. The remaining portion of the reserve is related to the fund balance reserve policy which requires a reserve of 25% of annual revenues for unexpected capital projects. For FY2018, this reserve totals \$2,410,189.

MAIN ST. TRIANGLE TIF FUND – The fund balance decreased from 2016 to 2017 due to the liquidation event related to the financing of the Ninety 7 Fifty on the Park development. The developer loan receivable was paid in full and the line of credit used to partially fund the project was paid off. The remaining funds were used to reduce the interfund loans between the Main St. Triangle TIF Fund and the Home Rule Sales Tax Fund and Debt Service Funds. The deficit fund balance reflected will remain until incremental property taxes, or other TIF related revenues, are generated from development and are available to sufficiently cover the deficit.

WATER AND SEWER FUND – The fund balance is projected to increase from FY2017 by approximately \$250,000. The Village reviews its water, sewer, and stormwater rates that are charged to customers annually, and adjusts rates to a level necessary to fund operating and capital expenditures, as well as to maintain an operation reserve and a reserve for repair and replacement of system assets. The total reserve for FY2018 is \$8,499,363.

DEBT SERVICE FUNDS – The fund balance increased from 2016 to 2017 due to the liquidation event of the Ninety 7 Fifty on the Park development which allowed for the payoff of interfund loans. The loans were necessary to make principal and interest payments on the 2012B & C and 2013A & B general obligation bonds. Funds will remain in these Debt Service Funds until the balloon payments on the debt are due in 2021 and 2022.

CAPITAL IMPROVEMENT FUND – The fund balance will increase in 2018 due to the partial replenishment of a fund balance draw-down in 2016. This fund continues to be the source of funding for several major road construction projects, including the LaGrange Road corridor from 131st Street to 179th Street and 159th Street from Ravinia Avenue to Will-Cook Road. The Village is expecting to receive reimbursements from the State of Illinois for a portion of the funds expended.



Summary of Revenues, Expenditures and Changes in Fund Balance

	FY2016 Actual	FY2017 Amended Budget	FY2018 Budget
Revenues:			
Taxes	\$ 51,777,808	\$ 52,550,389	\$ 51,254,026
Licenses & Permits	2,236,448	3,451,864	2,402,856
Intergovernmental	8,249,822	8,856,215	9,344,515
Charges for Services	41,616,623	48,122,912	47,235,372
Investment Income	8,558,718	3,397,013	2,083,163
Fines & Forfeitures	1,080,010	1,114,900	1,369,000
Miscellaneous	12,550,828	3,242,552	4,054,795
Total Revenues	126,070,256	120,735,845	117,743,727
Expenditures:			
General Government	22,602,285	23,119,174	21,766,946
Public Safety	19,780,991	25,212,625	25,811,726
Planning & Development	3,279,743	3,964,159	3,424,652
Public Works	9,607,113	22,960,182	7,272,239
Culture & Recreation	10,820,094	15,055,314	14,388,400
Water & Sewerage	21,593,758	23,401,496	22,789,284
Commuter Parking	315,309	335,937	286,473
Capital Outlay	24,054,293	35,477,886	15,338,500
Debt Service:			
Principal	9,880,995	31,538,684	10,519,311
Interest & Fiscal Charges	2,802,266	2,466,159	1,834,991
Total Expenditures	124,736,846	183,531,617	123,432,522
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,333,411	(62,795,772)	(5,688,795)
Other Financing Sources (Uses):			
Operating Transfers In	12,700,553	46,816,291	23,939,633
Operating Transfers Out	(12,700,553)	(46,818,453)	(23,939,633)
Bond Issuance Costs	(125,194)	(51,000)	-
Payment to Escrow Agent	-	(2,972,988)	-
Excess Cash Flow Proceeds	315,000	14,588,977	-
Line of Credit Proceeds	-	14,090,282	-
Bond Premium	-	236,289	-
General Obligation Bonds Issued	(1,412,000)	2,657,036	-
Total Other Financing Sources (Uses)	(1,222,194)	28,546,434	-
Net Change in Fund Balance	111,217	(34,249,338)	(5,688,795)
Fund Balance Beginning of Period	176,750,402	176,861,619	142,612,281
Fund Balance End of Period	\$ 176,861,619	\$ 142,612,281	\$ 136,923,486



Village of Orland Park

Revenues, Expenditures and Changes in Fund Balance

	<u>General</u>	<u>Debt Service</u>	<u>Capital Improvement</u>	<u>Main Street Triangle TIF</u>	<u>Recreation and Parks</u>
Revenues:					
Taxes	\$ 32,390,167	\$ 4,051,696	\$ -	\$ 1,181,791	\$ 972,004
Licenses & Permits	2,095,856	-	-	-	-
Intergovernmental	6,058,820	-	1,767,196	-	-
Charges for Services	3,120,809	-	-	-	6,776,010
Investment Income	78,066	201,492	28,648	3,800	-
Fines & Forfeitures	1,335,000	-	-	-	-
Miscellaneous	236,490	1,664,968	-	770,000	301,790
Total Revenues	45,315,208	5,918,156	1,795,844	1,955,591	8,049,804
Expenditures:					
General Government	12,338,435	-	-	335,462	-
Public Safety	21,280,321	-	-	-	-
Planning & Development	3,400,807	-	-	-	-
Public Works	5,632,239	-	1,640,000	-	-
Culture & Recreation	311,178	-	-	-	14,039,347
Water & Sewerage	-	-	-	-	-
Commuter Parking	-	-	-	-	-
Capital Outlay	857,500	-	8,671,000	1,500,000	900,000
Debt Service:					
Principal	-	7,635,000	666,126	-	-
Interest & Fiscal Charges	-	1,531,295	123,022	-	-
Total Expenditures	43,820,480	9,166,295	11,100,148	1,835,462	14,939,347
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,494,728	(3,248,139)	(9,304,304)	120,129	(6,889,543)
Other Financing Sources (Uses):					
Operating Transfers In	4,659,370	2,381,791	9,404,304	-	6,889,543
Operating Transfers Out	(7,993,540)	-	-	(1,181,791)	-
Total Other Financing Sources (Uses)	(3,334,170)	2,381,791	9,404,304	(1,181,791)	6,889,543
Net Change in Fund Balance	(1,839,442)	(866,348)	100,000	(1,061,662)	-
Projected Fund Balance at 1/1/2018	26,664,811	7,944,398	700,000	(27,305,413)	-
Projected Fund Balance 12/31/2018	\$ 24,825,369	\$ 7,078,050	\$ 800,000	\$ (28,367,075)	\$ -

Depreciation is not included in this report

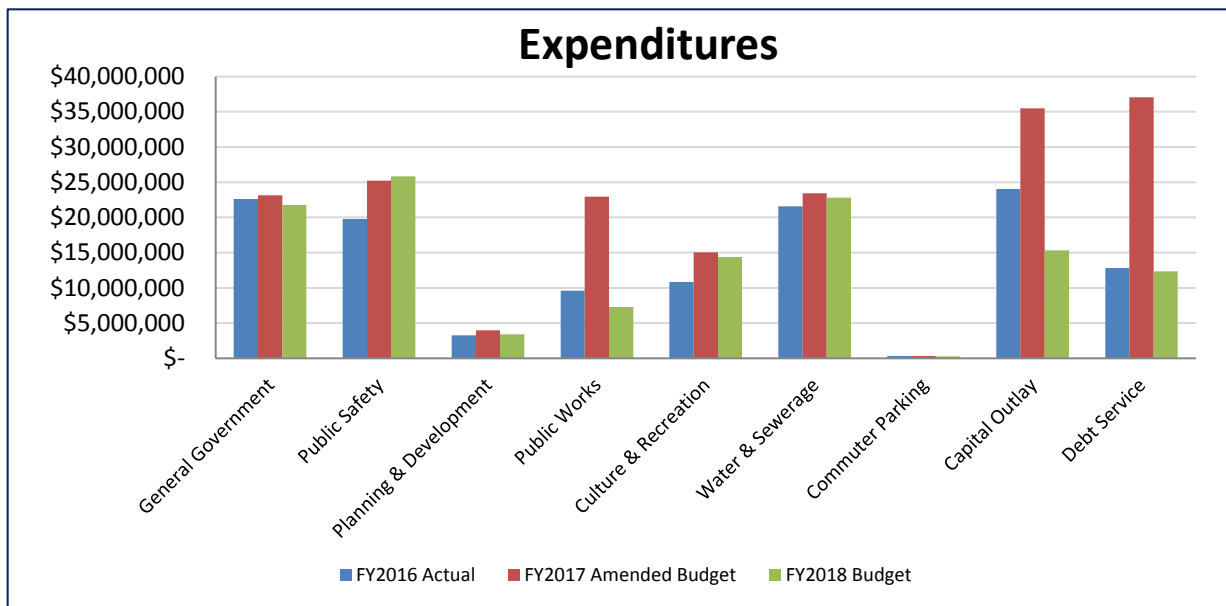
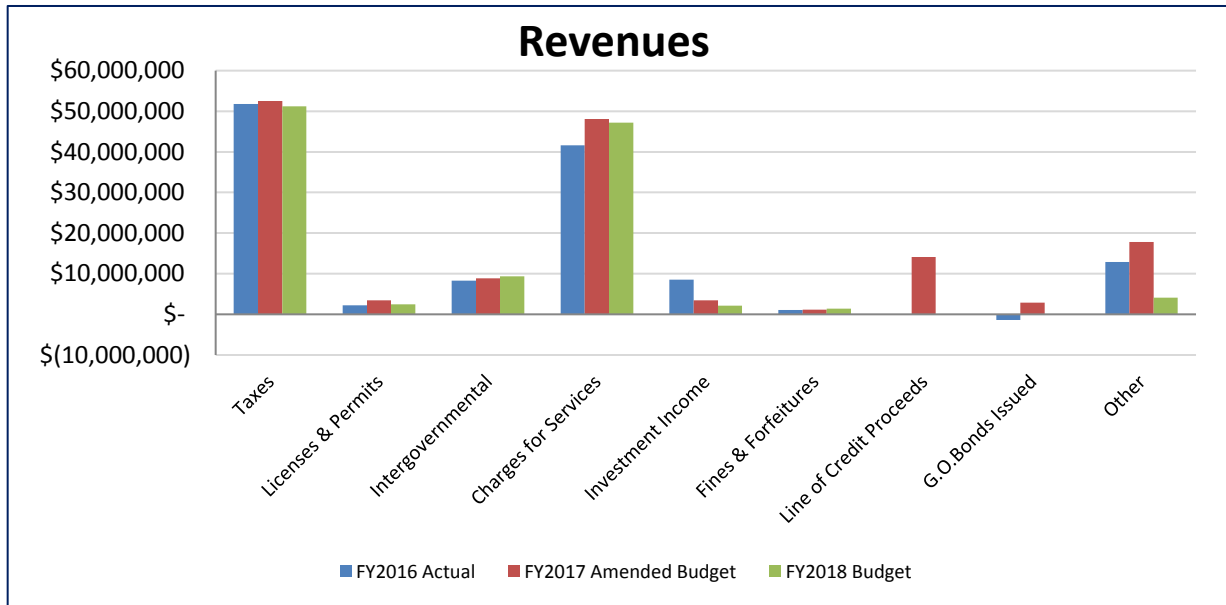
Fiscal Year 2018

<u>Home Rule Sales Tax</u>	<u>Other Governmental Funds</u>	<u>Enterprise</u>	<u>Component Units</u>	<u>Internal Service</u>	<u>Police Pension</u>	<u>Total FY2018 Budget</u>
\$ 9,640,756	\$ -	\$ -	\$ -	\$ -	\$ 3,017,612	\$ 51,254,026
-	-	307,000	-	-	-	2,402,856
-	1,488,499	-	-	30,000	-	9,344,515
-	622,170	27,987,216	125,675	8,603,492	-	47,235,372
21,938	3,811	63,799	-	9,821	1,671,788	2,083,163
-	34,000	-	-	-	-	1,369,000
-	200	58,000	10,425	-	1,012,922	4,054,795
<u>9,662,694</u>	<u>2,148,680</u>	<u>28,416,015</u>	<u>136,100</u>	<u>8,643,313</u>	<u>5,702,322</u>	<u>117,743,727</u>
-	100	-	281,773	8,811,176	0	21,766,946
-	-	-	-	-	4,531,405	25,811,726
-	-	-	23,845	-	-	3,424,652
-	-	-	-	-	-	7,272,239
-	-	-	37,875	-	-	14,388,400
-	-	22,789,284	-	-	-	22,789,284
-	-	286,473	-	-	-	286,473
-	-	3,160,000	250,000	-	-	15,338,500
-	-	2,218,185	-	-	-	10,519,311
-	-	180,674	-	-	-	1,834,991
<u>-</u>	<u>100</u>	<u>28,634,616</u>	<u>593,493</u>	<u>8,811,176</u>	<u>4,531,405</u>	<u>123,432,522</u>
9,662,694	2,148,580	(218,601)	(457,393)	(167,863)	1,170,917	(5,688,795)
-	-	389,607	215,018	-	-	23,939,633
(12,972,246)	(1,792,056)	-	-	-	-	(23,939,633)
<u>(12,972,246)</u>	<u>(1,792,056)</u>	<u>389,607</u>	<u>215,018</u>	<u>-</u>	<u>-</u>	<u>-</u>
(3,309,552)	356,524	171,006	(242,375)	(167,863)	1,170,917	(5,688,795)
<u>36,325,858</u>	<u>2,650,911</u>	<u>11,202,674</u>	<u>405,436</u>	<u>3,372,970</u>	<u>80,650,636</u>	<u>142,612,281</u>
<u>\$ 33,016,306</u>	<u>\$ 3,007,435</u>	<u>\$ 11,373,680</u>	<u>\$ 163,061</u>	<u>\$ 3,205,107</u>	<u>\$ 81,821,553</u>	<u>\$ 136,923,486</u>



Revenues & Expenditures by Major Type

The charts below illustrate revenues and expenditures summarized by type over a three year period.





Revenue and Expenditures Comparison Summary

Fund	Budgeted Revenues	Budgeted Expenditures	Variance
General Fund	\$ 49,974,578	\$ 51,814,020	\$ (1,839,442)
Special Revenue Funds			
Motor Fuel Tax	1,469,425	1,467,460	1,965
Park Development	220,659	100	220,559
Seizure/Forfeiture	34,000	-	34,000
Home Rule Sales Tax	9,662,694	12,972,246	(3,309,552)
Main St. Triangle TIF	1,955,591	3,017,253	(1,061,662)
Recreation & Parks	14,939,347	14,939,347	-
Enterprise Funds			
Water & Sewer	28,498,556	32,558,143	(4,059,587)
Commuter Parking	307,066	371,473	(64,407)
Debt Service Funds			
2010 G.O. Bond Refunding	1,664,968	1,665,418	(450)
2011 G.O. Bond Refunding	1,432,325	1,432,800	(475)
2012A G.O. Bond Refunding	885,700	886,175	(475)
2012B & C G.O. Bond Refunding	700,574	1,069,850	(369,276)
2012D G.O. Bond Refunding	933,300	933,775	(475)
2013C G.O. Bond	179,331	292,531	(113,200)
2013A & B G.O. Bond	700,803	1,083,850	(383,047)
2015 G.O. Bond Refunding	1,002,575	1,001,075	1,500
2017 G.O. Bond Refunding	800,371	800,821	(450)
Construction Funds			
Road Exaction	424,596	324,596	100,000
Capital Improvement	11,200,148	11,100,148	100,000
Police Pension Fund	5,702,322	4,531,405	1,170,917
Internal Service Funds			
Insurance	8,643,313	8,811,176	(167,863)
Component Units			
Civic Center	281,773	281,773	-
History Museum	37,875	37,875	-
Open Lands Acquisition	31,470	273,845	(242,375)
TOTAL ALL FUNDS	\$ 141,683,360	\$ 151,667,155	\$ (9,983,795)



Line of Credit

The Village established a \$20 million line of credit in 2015 to provide funding for storm water and road improvement projects. As of December 31, 2017, \$9,171,000 in proceeds have been received from this line of credit.

General Obligation Bonds

The Village of Orland Park received outstanding bond ratings during its 2017 general obligation bond issuance. Moody’s Investors Service issued the Village an Aa1 rating and Standard and Poor’s issued the Village an AA+ rating. The current population of the Village per the 2010 census is 56,767 which results in a gross G.O. debt per capita as of January 1, 2018 of \$1,232.

Summary of Current G.O. Debt Issues as of January 1, 2018

General Obligation Corporate Purpose Bonds – Series 2010

Original Issue Amount: \$18,925,000
Original Issue Date: February 1, 2010
Description: Bonds were issued to partially refund the Village’s outstanding General Obligation Bonds, Series 2002A and B.

General Obligation Corporate Purpose Bonds – Series 2011

Original Issue Amount: \$9,995,000
Original Issue Date: August 15, 2011
Description: Bonds were issued to partially refund the Village’s outstanding General Obligation Bonds, Series 2003.

General Obligation Corporate Purpose Bonds – Series 2012A

Original Issue Amount: \$9,005,000
Original Issue Date: August 20, 2012
Description: Bonds were issued to partially refund the Village’s outstanding General Obligation Bonds, Series 2006.

General Obligation Corporate Purpose Bonds – Series 2012B

Original Issue Amount: \$18,000,000
Original Issue Date: November 19, 2012
Description: Bonds were issued to repay draws on a revolving line of credit in relation to the ongoing mixed use development project in the Main Street Triangle area.

General Obligation Corporate Purpose Bonds – Series 2012D

Original Issue Amount: \$5,220,000
Original Issue Date: November 19, 2012
Description: Bonds were issued to partially refund the Village’s outstanding General Obligation Bonds, Series 2004.

General Obligation Corporate Purpose Bonds – Series 2013A

Original Issue Amount: \$18,000,000
Original Issue Date: April 29, 2013
Description: Bonds were issued to repay draws on a revolving line of credit in relation to the ongoing mixed use development project in the Main Street Triangle area.



General Obligation Corporate Purpose Bonds – Series 2013C

Original Issue Amount: \$9,430,000
Original Issue Date: April 29, 2013
Description: Bonds were issued to partially refund the Village’s outstanding General Obligation Bonds, Series 2007.

General Obligation Corporate Purpose Bonds – Series 2015A

Original Issue Amount: \$4,475,000
Original Issue Date: August 17, 2015
Description: Bonds were issued to partially refund the Village’s outstanding General Obligation Bonds, Series 2007.

General Obligation Corporate Purpose Bonds – Series 2016A

Original Issue Amount: \$6,535,000
Original Issue Date: April 18, 2016
Description: Bonds were issued to partially refund the Village’s outstanding General Obligation Bonds, Series 2008.

General Obligation Corporate Purpose Bonds – Series 2017A

Original Issue Amount: \$2,645,000
Original Issue Date: September 5, 2017
Description: Bonds were issued to partially refund the Village’s outstanding General Obligation Bonds, Series 2009.

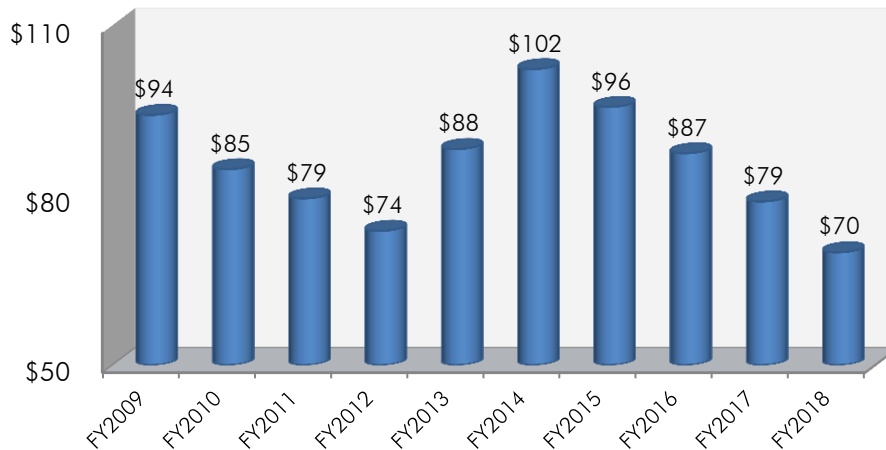


General obligation bonds are direct obligations that pledge the full faith and credit of the Village. General obligations bonds currently outstanding are as follows:

Issue	Outstanding at December 31, 2016	Issuances	Retirements	Outstanding at January 1, 2018
Series 2009	\$ 3,590,000	\$ -	\$ 3,590,000	\$ -
Series 2010	6,560,000	-	2,270,000	4,290,000
Series 2011	4,105,000	-	1,335,000	2,770,000
Series 2012A	7,280,000	-	745,000	6,535,000
Series 2012B	18,000,000	-	-	18,000,000
Series 2012C	675,000	-	675,000	-
Series 2012D	1,810,000	-	895,000	915,000
Series 2013A	18,000,000	-	-	18,000,000
Series 2013B	675,000	-	675,000	-
Series 2013C	8,965,000	-	100,000	8,865,000
Series 2015A	2,765,000	-	875,000	1,890,000
Series 2016A	6,485,000	-	470,000	6,015,000
Series 2017A	-	2,645,000	-	2,645,000
TOTAL	\$ 78,910,000	\$2,645,000	\$11,630,000	\$ 69,925,000

Village of Orland Park Ten Year History of Outstanding G.O. Debt

In Millions

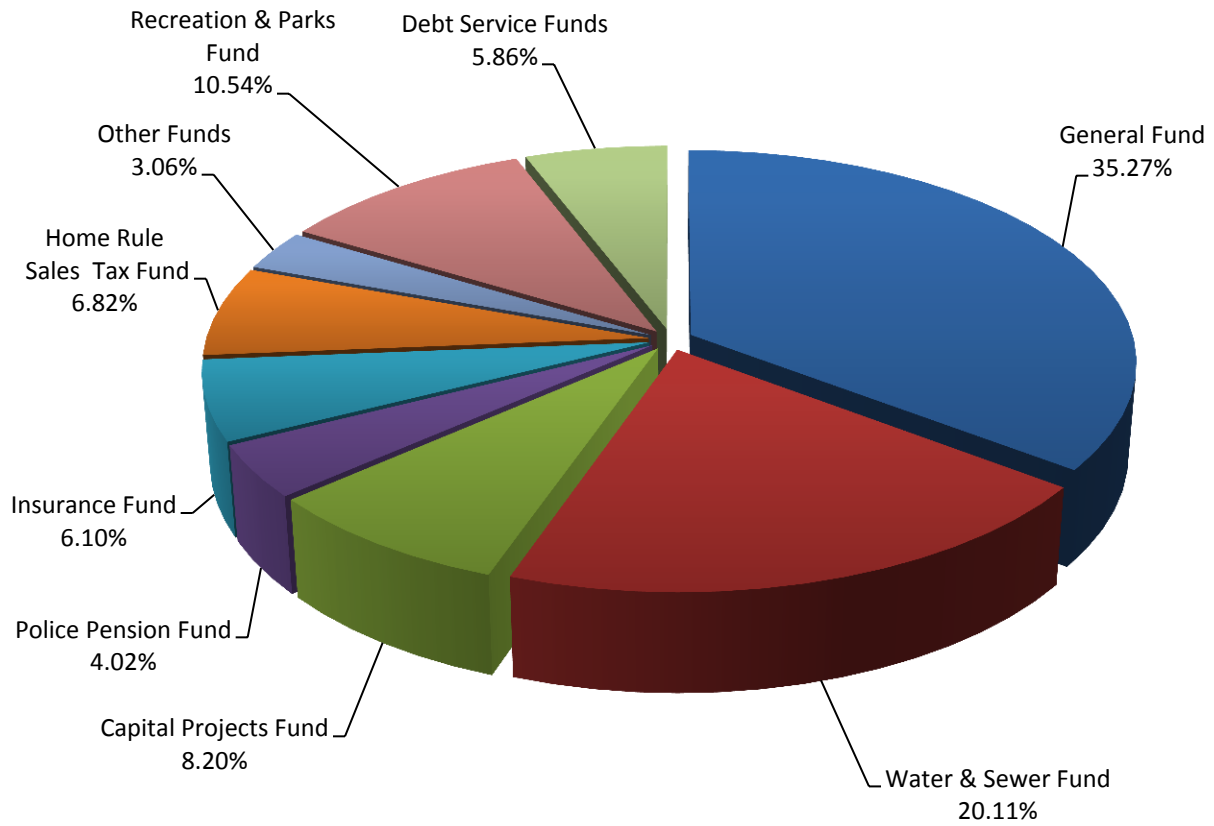


Revenue Summaries

**Budget
Fiscal Year 2018**



Total Revenues \$141,683,360





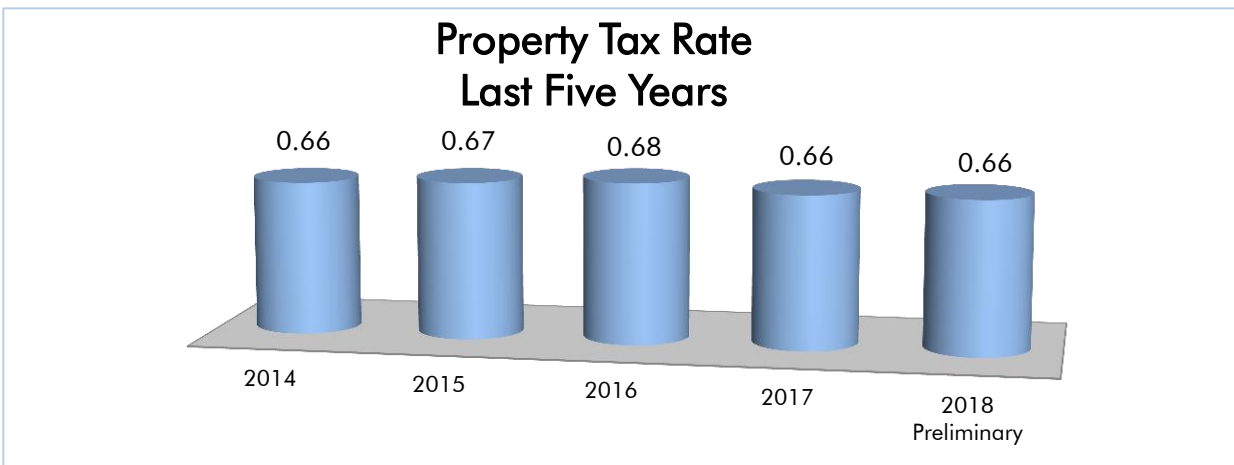
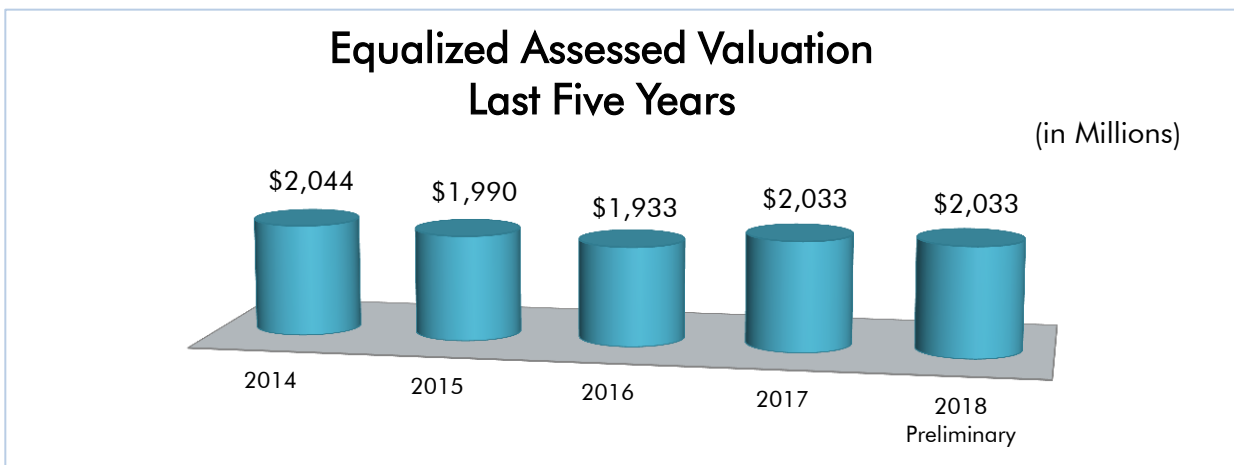
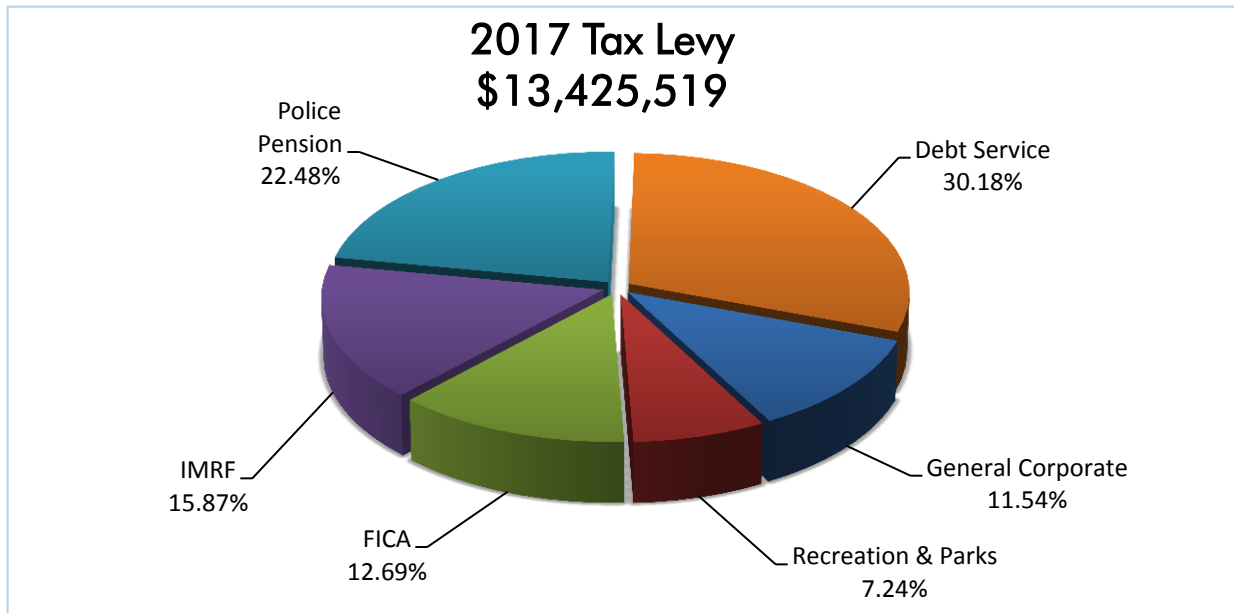
Revenue Summary by Fund

	FY2016 Actual	FY2017* Amended Budget	FY2018 Board Approved	% Change FY2018 - FY2017
REVENUES				
General Fund	\$ 45,482,007	\$46,993,083	\$49,974,578	6.34%
Motor Fuel Tax Fund	1,497,788	1,482,684	1,469,425	-0.89%
Park Fund	167,085	615,420	220,659	-64.14%
Seizure and Forfeiture Fund	31,863	44,900	34,000	-24.28%
Home Rule Sales Tax Fund	10,299,948	10,272,802	9,662,694	-5.94%
Main Street Triangle Fund	12,539,092	18,125,353	1,955,591	-89.21%
Recreation and Parks	10,010,406	13,729,848	14,939,347	8.81%
Water and Sewer Fund	24,851,114	35,420,571	28,498,556	-19.54%
Commuter Parking Fund	321,785	334,039	307,066	-8.07%
2006 G.O. Bond Fund	89	117	-	-100.00%
2009 G.O. Bond Refunding Fund	816,699	799,725	-	-100.00%
2010A G.O. Bond Refunding Fund	2,475,926	2,488,743	1,664,968	-33.10%
2011 G.O. Bond Refunding Fund	1,459,022	1,424,025	1,432,325	0.58%
2012A G.O. Bond Refunding Fund	928,909	890,600	885,700	-0.55%
2012B&C G.O. Bond Refunding Fund	-	13,902,761	700,574	-94.96%
2012D G.O. Bond Refunding Fund	946,377	931,200	933,300	0.23%
2013A&B G.O. Bond Refunding Fund	124	13,875,720	700,803	-94.95%
2013C G.O. Bond Refunding Fund	63	-	179,331	0.00%
2015A G.O. Bond Refunding Fund	-	-	1,002,575	0.00%
2017A G.O. Bond Refunding Fund	-	-	800,371	0.00%
Bond Projects	-	3,028,289	-	-100.00%
Road Exaction Fund	320,474	657,672	424,596	-35.44%
Capital Improvement Fund	7,622,572	17,152,563	11,200,148	-34.70%
Police Pension Fund	10,000,817	5,726,711	5,702,322	-0.43%
Insurance Fund	7,485,338	8,210,613	8,643,313	5.27%
Civic Center Fund	279,337	259,261	281,773	8.68%
History Museum	25,088	38,275	37,875	-1.05%
Open Lands Acquisition Fund	111,886	2,719,706	31,470	-98.84%
TOTAL REVENUES	\$137,673,809	\$199,124,681	\$141,683,360	-28.85%

*The FY2017 Amended Revenue Budget for the Main Street Triangle Fund, and the related Debt Service Funds, includes a one-time revenue source related to the liquidation of the Village's position in the Ninety 7 Fifty in the Park development. More information about the liquidation event is available in the Budget Message section of this document.



DESCRIPTION	Preliminary 2017	Final 2016	Final 2015
Equalized Assessed Valuation - Cook % Change	\$ 2,032,537,364	\$ 2,032,537,364 5.16%	\$ 1,932,675,234
Tax Rates:			
General Corporate	0.0762	0.0357	0.0650
Recreation & Parks	0.0478	0.0474	0.0525
FICA	0.0839	0.0817	0.0814
IMRF	0.1048	0.1016	0.1031
Police Pension	0.1485	0.1554	0.1410
Debt Service	0.1993	0.2386	0.2516
TOTAL VILLAGE RATE	0.6605	0.6605	0.6947
Library	0.2594	0.2531	0.2610
2010B G.O. Refunding Library (421)	0.0819	0.0828	0.0852
TOTAL LIBRARY RATE	0.3413	0.3359	0.3461
TOTAL RATE - VILLAGE & LIBRARY	1.0019	0.9964	1.0408
Tax Extensions:			
General Corporate	1,548,964	724,697	1,255,610
Recreation & Parks	972,004	964,058	1,014,435
FICA	1,704,354	1,661,132	1,574,159
IMRF	2,130,888	2,066,038	1,992,276
Police Pension	3,017,612	3,158,694	2,725,964
Debt Service	4,051,696	4,850,600	4,863,075
TOTAL VILLAGE LEVY	\$ 13,425,519	\$ 13,425,219	\$ 13,425,519
Library	5,273,000	5,144,234	5,043,367
2010B G.O. Refunding Library (421)	1,664,968	1,683,393	1,645,693
TOTAL LIBRARY LEVY	\$ 6,937,968	\$ 6,827,627	\$ 6,689,060
TOTAL LEVY - VILLAGE & LIBRARY	\$ 20,363,486	\$ 20,252,845	\$ 20,114,578

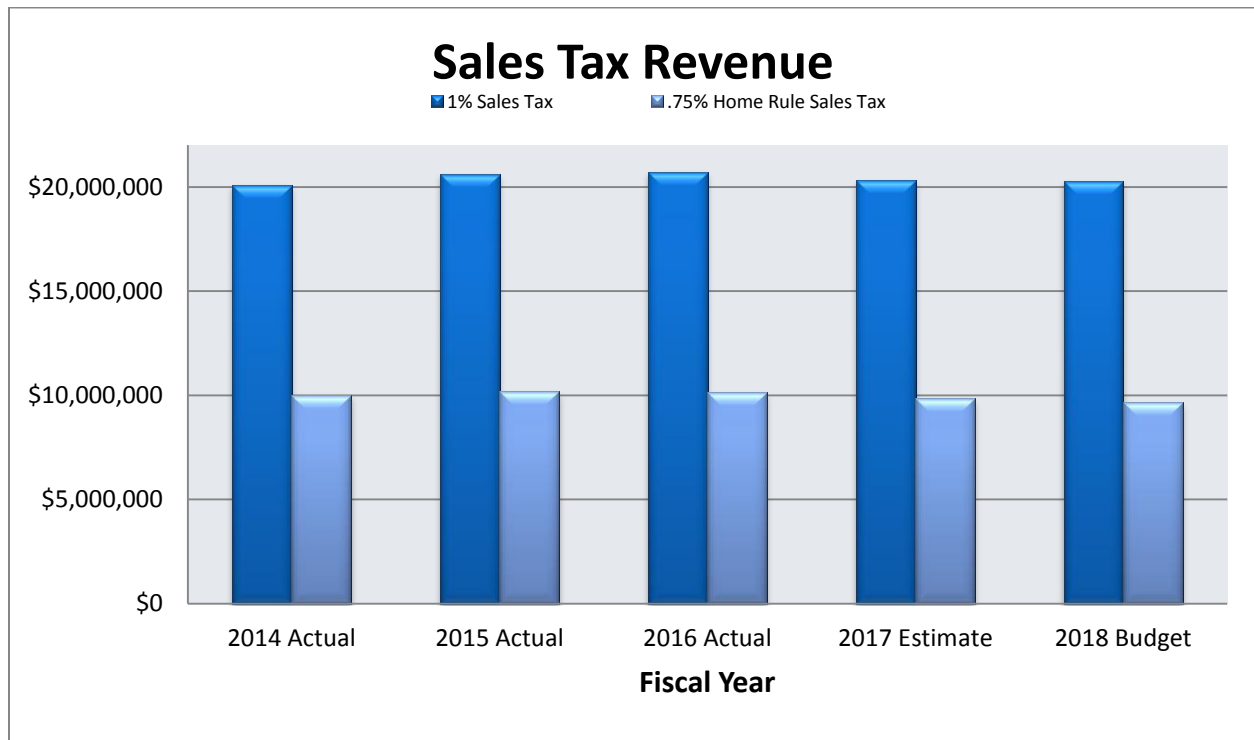




The following is a summary of major revenue sources, trends and assumptions for fiscal year 2018.

SALES TAXES – The Village receives two types of sales tax – one from the state and the other from a sales tax imposed through the Village’s home rule status. The state tax rate is 1% and the local home rule sales tax rate is .75%. Sales tax collections for fiscal year 2017 were estimated to decrease by 2.57% or \$791,762 compared to fiscal year 2016 and projected to be 3.86% less or \$1,208,355 than the original budgeted amount. Sales tax estimates for fiscal year 2018 were projected to be equal to the 2017 forecast except for an additional decrease in the home rule sales tax. Beginning in July 2017, the State of Illinois began charging a 2% sales tax administration fee that is meant to cover the State’s cost of collecting and distributing sales tax revenue to local governments. The 2018 forecast for home rule sales tax includes the payment of this administrative fee.

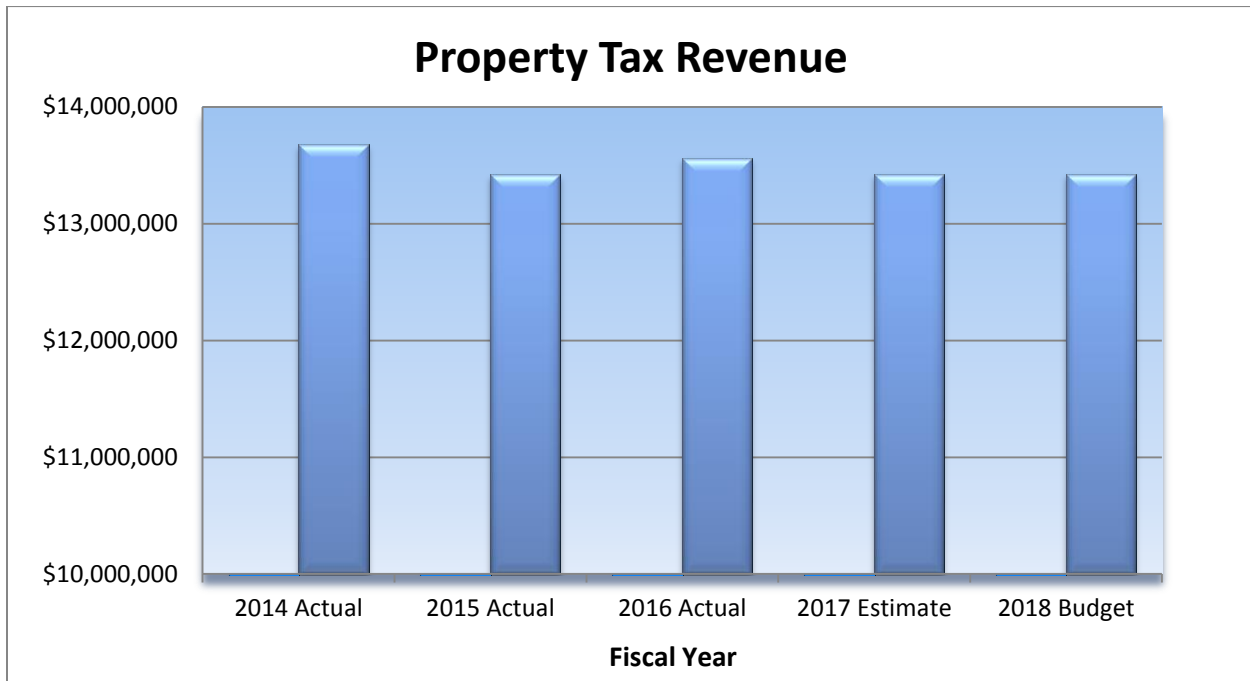
The Village experienced significant sales tax declines in 2017 in the sales tax categories of general merchandise, apparel, and furniture and household. Over the last decade, e-commerce has continued to increase which significantly impacts the Village’s sales tax collections. In Illinois, local governments do not collect sales tax on online purchases unless the retailer ships the item directly from the municipality. According to the U.S. Census Bureau, the third quarter 2017 e-commerce sales increased by 15.5% when compared to the third quarter of 2016. E-commerce sales in the third quarter of 2017 accounted for 9.1% of total sales. Budget projections for 2017 and 2018 were determined by evaluating these current trends in sales tax and also consulting various indices and other available information.



PROPERTY TAXES – The Village levies property taxes for the purposes of general corporate, recreation, IMRF, FICA and police pension, as well as to fund a portion of debt service payments due on the Village’s outstanding general obligation debt. Although the Village has kept its levy flat for the last six tax years, actual collections vary from year to year based on when taxes are remitted to the county, as well as when the county distributes the collected taxes to the taxing agencies. The following chart and table represent the



total property tax levy collections, as well as collections by category for 2014 through 2018. Based upon a Board policy decision, the 2017 levy, collected in 2018, has not increased since the 2011 levy.

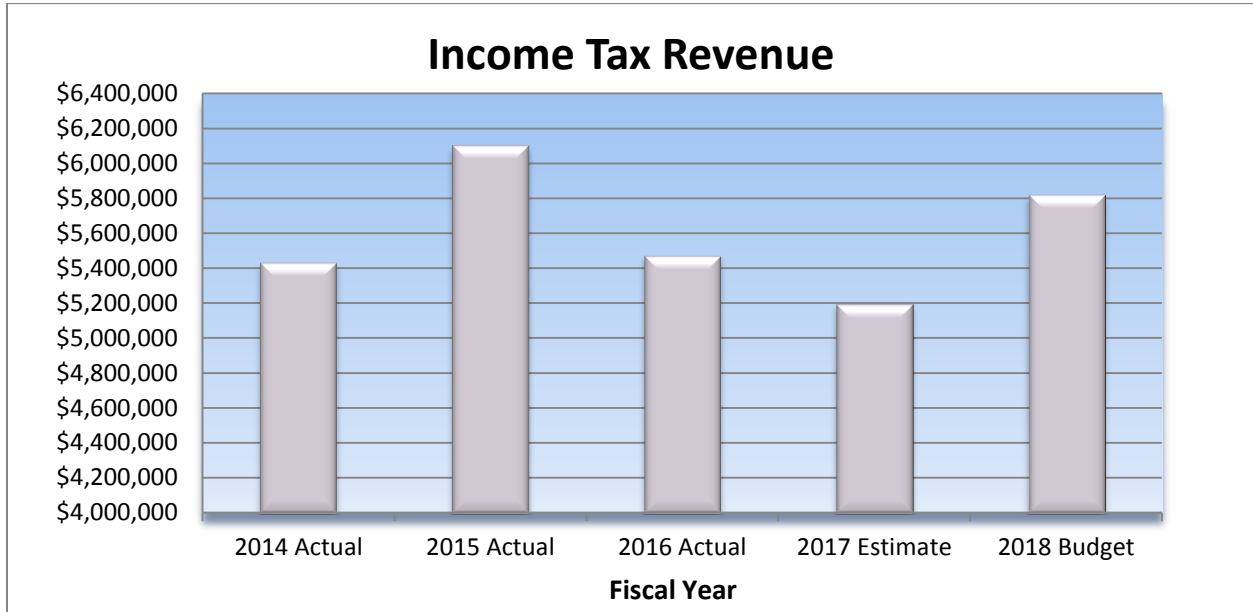


	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Estimate	FY2018 Budget
General Corporate	\$ 2,484,752	\$ 2,258,732	\$ 1,263,048	\$ 724,697	\$ 1,548,964
Recreation	1,071,288	1,007,454	1,015,864	964,058	972,004
IMRF	2,007,744	1,925,237	1,994,785	2,066,038	2,130,888
FICA	1,485,052	1,503,320	1,576,043	1,661,132	1,704,354
Police Pension	2,230,451	2,412,752	2,751,483	3,158,694	3,017,612
Debt Service	4,400,248	4,316,024	4,961,089	4,850,900	4,051,697
TOTAL	\$ 13,679,535	\$ 13,423,519	\$ 13,562,312	\$ 13,425,519	\$ 13,425,519

INCOME TAX – Income tax is state shared revenue that is distributed on a per capita basis and is based on the average income statewide. The results of the 2010 census indicated that the Village’s population decreased from 59,339, determined during the 2008 special census, to 56,767. The income tax

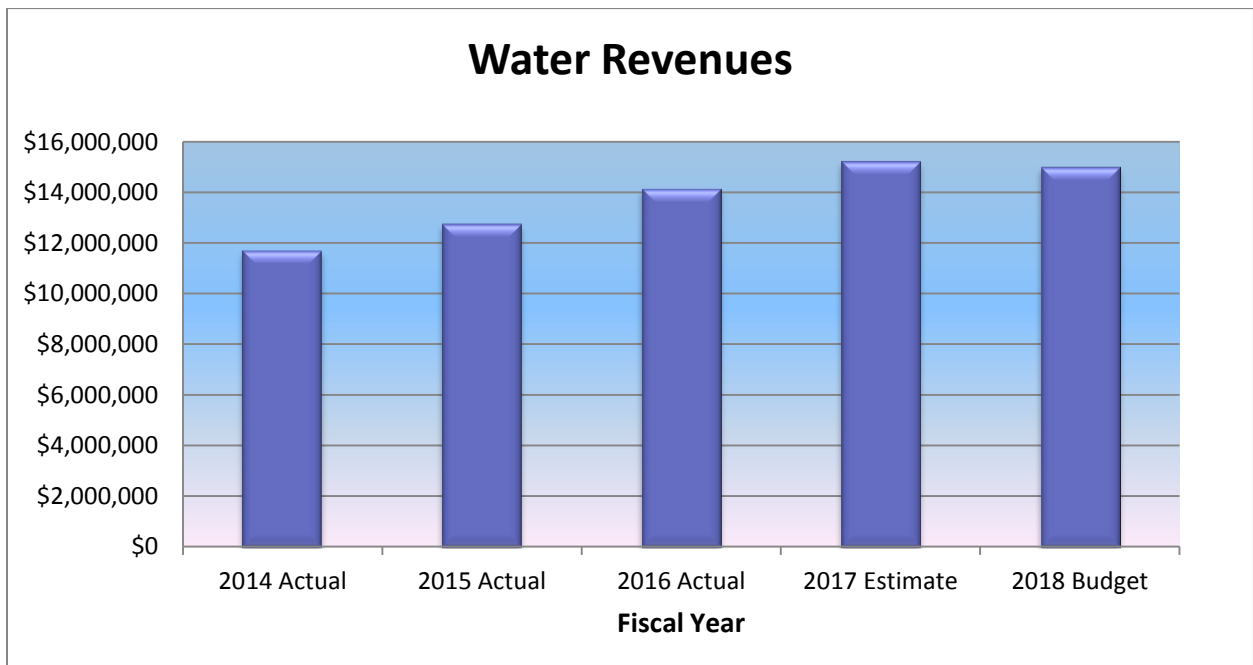


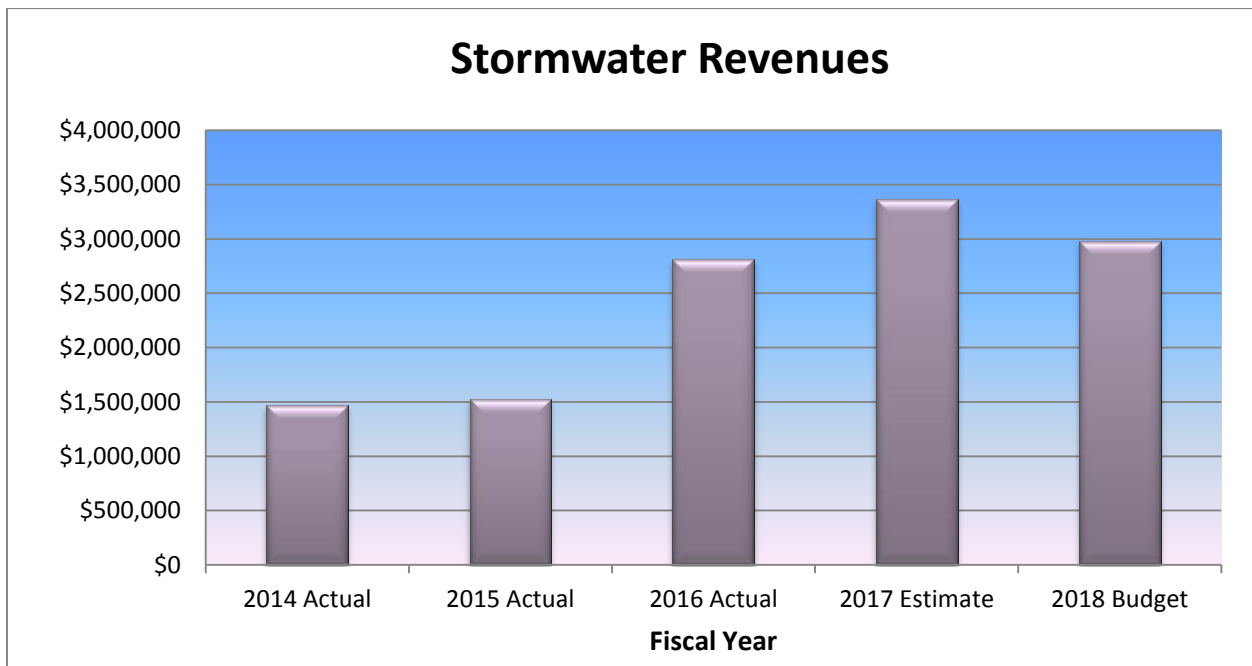
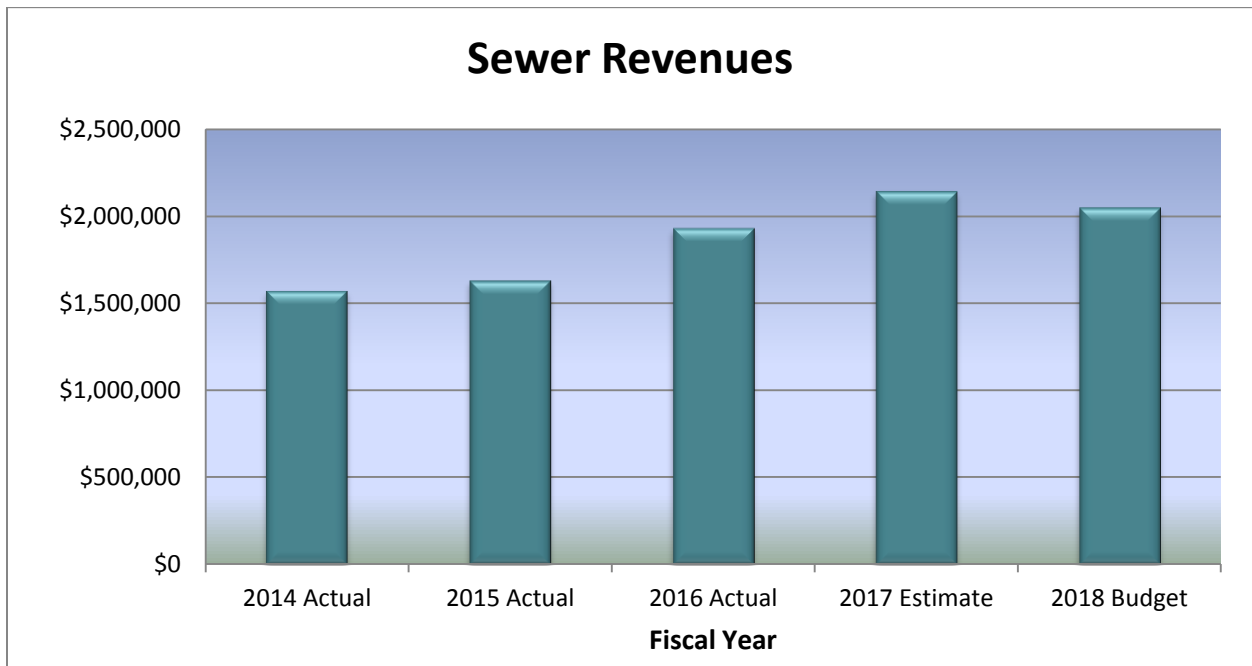
calculation for fiscal year 2017 and 2018 is based on the results from the 2010 census. The fiscal year 2017 estimate is based on \$91.50 per capita and the fiscal year 2018 budget is based on \$102.48 per capita. The per capita amounts utilized are published by the Illinois Municipal League.



WATER, SEWER, STORM WATER REVENUE – A comprehensive water, sewer, and storm rate study was completed early in FY2017. As part of this study, water, sewer and storm sewer rates were recommended for the next five fiscal years. Budgeted revenues, based on the recommended rates, are sufficient to cover the budgeted operating and capital service needs in FY2018.

The Village projected a total of 51 new residential water/sewer/storm water customers coming online to the water system during the fiscal year.





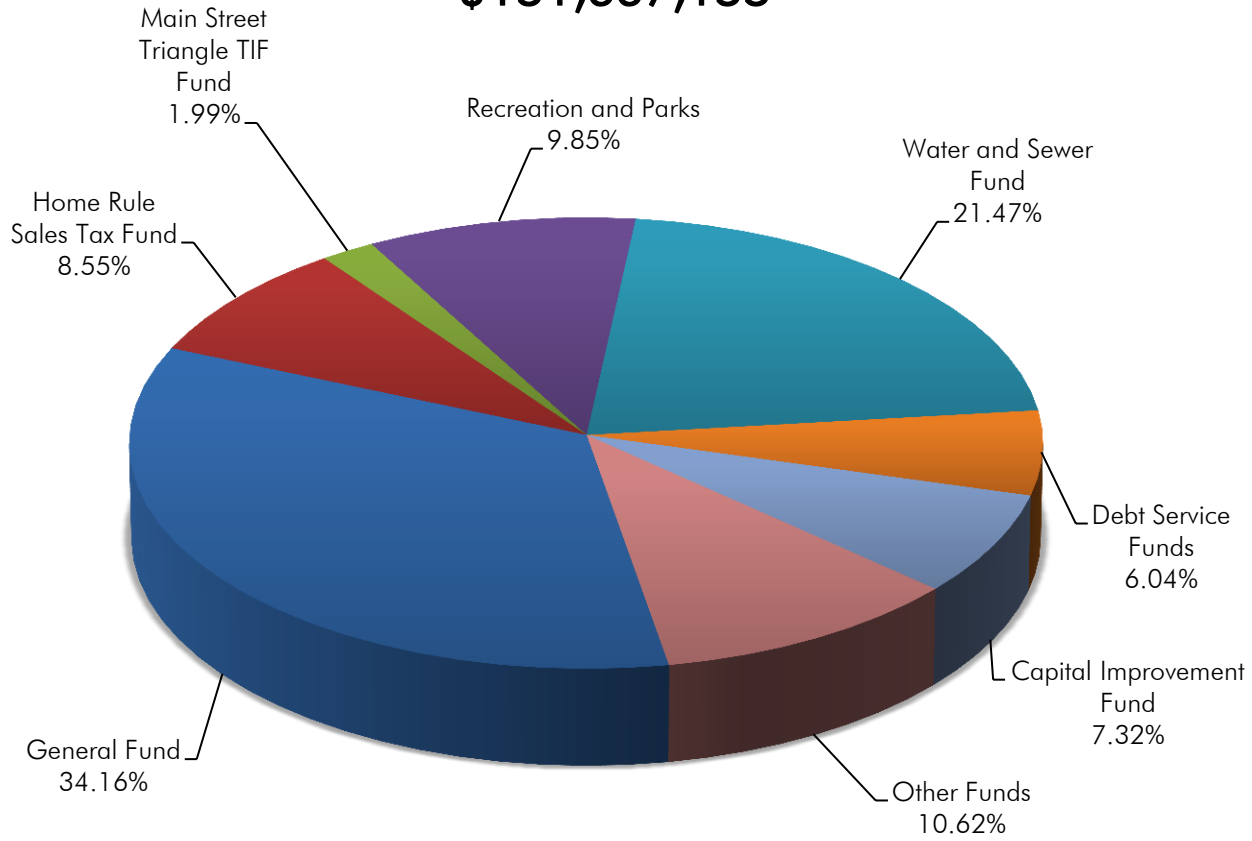
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Expenditure Summaries

**Budget
Fiscal Year 2018**



Total Expenditures \$151,667,155





	FY 2016 Actual	FY 2017 Amended Budget	FY 2018 Board Approved	% Change FY 2018 - FY 2017
EXPENDITURES				
General Fund	\$ 47,121,271	\$ 55,670,059	\$ 51,814,020	-6.93%
Motor Fuel Tax Fund	1,332,719	1,480,591	1,467,460	-0.89%
Park Fund	71,414	353,488	100	-99.97%
Seizure and Forfeiture Fund	108,389	-	-	0.00%
Home Rule Sales Tax Fund	3,606,290	6,597,353	12,972,246	96.63%
Main St. Triangle TIF Fund	20,586,029	53,456,419	3,017,253	-94.36%
Recreation and Parks	10,014,327	14,022,686	14,939,347	6.54%
Water and Sewer Fund	26,791,477	49,199,050	32,558,143	-33.82%
Commuter Parking Fund	377,274	420,937	371,473	-11.75%
2006 G.O. Bond Fund	20,132	-	-	0.00%
2007 G.O. Bond Fund	100	-	-	0.00%
2009 G.O. Bond Fund	801,159	946,875	-	-100.00%
2010 G.O. Bond Fund	2,459,658	2,489,193	1,665,418	-33.09%
2011 G.O. Bond Fund	1,431,087	1,424,500	1,432,800	0.58%
2012A G.O. Bond Fund	890,808	891,075	886,175	-0.55%
2012B & C G.O. Bond Fund	1,059,838	1,053,088	1,069,850	1.59%
2012D G.O. Bond Fund	929,385	931,695	933,775	0.22%
2013 C G.O. Bond Fund	271,031	295,006	292,531	-0.84%
2013 A & B G.O. Bond Fund	1,074,175	1,067,288	1,083,850	1.55%
2015 G.O. Bond Fund	979,000	986,075	1,001,075	1.52%
2017 G.O. Bond Fund	-	-	800,821	0.00%
Road Exaction Fund	1,202,926	432,175	324,596	-24.89%
Capital Improvement Fund	9,958,651	27,341,961	11,100,148	-59.40%
Bond Projects Fund	-	3,023,988	-	-100.00%
Police Pension Fund	3,716,662	3,870,164	4,531,405	17.09%
Insurance Fund	7,074,699	8,442,681	8,811,176	4.36%
Civic Center Fund	279,037	284,261	281,773	-0.88%
History Museum Fund	25,389	38,275	37,875	-1.05%
Open Lands Acquisition Fund	111,397	2,633,174	273,845	-89.60%
TOTAL EXPENDITURES	\$ 142,294,324	\$ 237,352,058	\$ 151,667,155	-36.10%

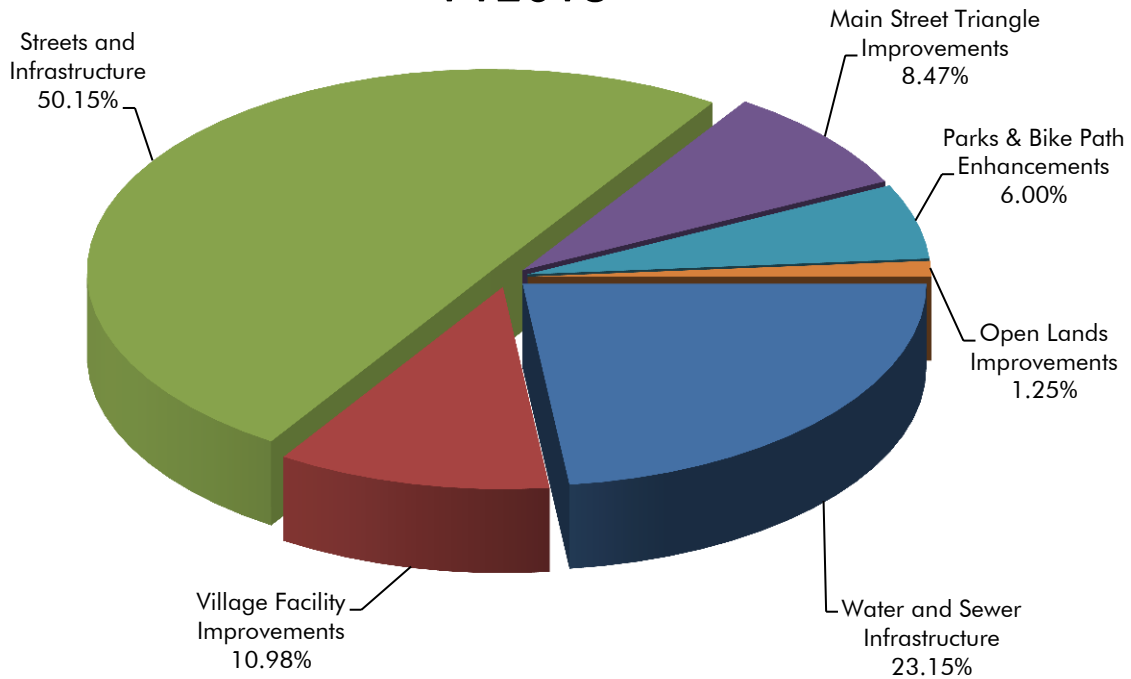
* The FY2017 Amended Budget includes FY2016 budget rollovers amounting to \$35,036,257, and one-time expenditures related to the liquidation of the Village's position in the Ninety 7 Fifty in the Park development project. More information about the liquidation event is available in the Budget Message.



The total fiscal year 2018 capital improvement budget for the Village of Orland Park is \$20,068,000, a 16.8% decrease from the fiscal year 2017 adopted capital budget of \$24,121,027. The decrease is primarily due to budgeting approximately \$4,600,000 less for Water & Sewer infrastructure improvements and \$1,900,000 less for Open Lands Improvements. This is offset by approximate budget increases of \$600,000 for Village facilities and \$1,615,000 for Streets & Infrastructure. The capital improvement budget for fiscal year 2018 represents approximately 13.2% of the total fiscal year 2018 budget. Detailed information related to all capital projects is included on the following pages.

<u>Uses</u>	<u>FY2018 Capital Expenditures</u>
Water and Sewer Infrastructure	\$ 4,646,000
Village Facility Improvements	2,203,000
Streets and Infrastructure	10,065,000
Main Street Triangle Improvements	1,700,000
Parks & Bike Path Enhancements	1,204,000
Open Lands Improvements	250,000
	<u>\$ 20,068,000</u>

Where the Money Goes (Uses) FY2018

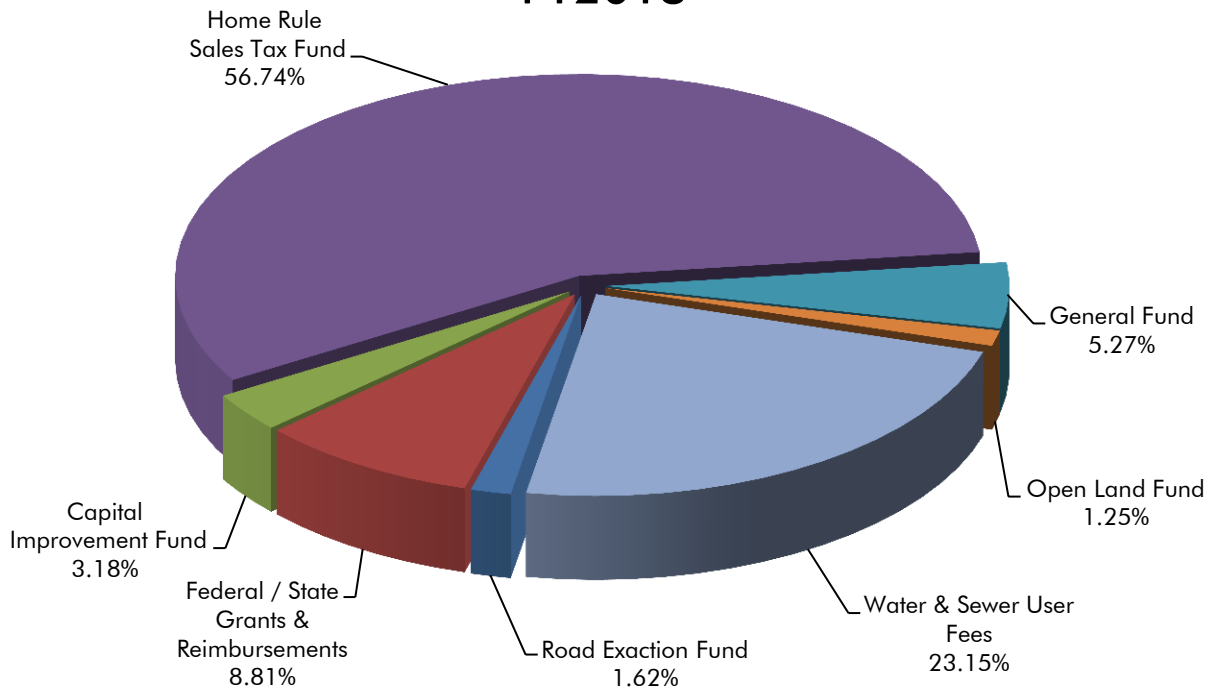




The FY2018 capital improvement budget will be funded through a combination of revenue sources, including fund revenues and reserves. A significant amount of sales taxes collected through the Village’s Home Rule Sales Tax Fund are used to fund road and infrastructure capital improvement projects.

<u>Sources</u>	<u>FY2018 Capital Revenues</u>
Road Exaction Fund	\$ 324,596
Federal / State Grants & Reimbursements	1,767,196
Capital Improvement Fund	637,184
Home Rule Sales Tax Fund	11,385,652
General Fund	1,057,372
Open Land Fund	250,000
Water & Sewer User Fees	4,646,000
	<u>\$ 20,068,000</u>

Where the Money Comes From (Sources) FY2018





Building Maintenance

Description	Funding Source	Budgeted Amount
Sportsplex - Rooftop HVAC Replacement	Home Rule Sales Tax	\$ 340,000
Orland Park Health & Fitness Center - Women's Locker Room Renovation	Home Rule Sales Tax	250,000
Village Facilities - Lighting Upgrades - Cultural Arts Center, Recreation Administration, Public Works and Centennial Park	Home Rule Sales Tax	220,000
Orland Park Health & Fitness Center - Dectron Replacement	Home Rule Sales Tax	152,000
Village Facilities - Demolition of Robert Davidson Center	Home Rule Sales Tax	80,000
Salt Building Window Replacement	General	75,000
Village Facilities - HVAC Heating Boiler Replacement - Sportsplex	Home Rule Sales Tax	50,000
Public Works Site Expansion	Capital Improvement	36,000
Public Works Site Master Plan	Capital Improvement	35,000
Village Center - Concrete Repair & Replacement in Conjunction with Roundabout	Home Rule Sales Tax	35,000
Orland Park Health & Fitness Center - Pool Ceiling Recoating	General	35,000
Village Facilities - Carpeting Replacement - Cultural Arts Center	General	25,000
Franklin Loebe Center - Ceiling Safety Netting	General	23,000
Village Facilities - Demolition - Foot & Ankle Clinic Building	Home Rule Sales Tax	20,000
Orland Park Health & Fitness Center - Men's Sauna Heater Replacement	General	20,000
Sportsplex - Window Thermo-Tinting	Home Rule Sales Tax	18,000
Village Facilities - Building Condition Evaluation/Matrix - John Humphrey Complex Maintenance Office, 153rd Metra, Police, Orland Park Health & Fitness Center	General	15,000
Building Maintenance Total		\$ 1,429,000

Public Works - Streets

Description	Funding Source	Budgeted Amount
Roadway Maintenance Program - Fairway Phase 1, Victoria Place, Lamplighter, Wheeler Drive part, Orland Terrace, Villa Re'al, Fernway 170th & 171st Street, Villa West, Ravinia from 143rd to 144th	Capital Improvement	\$ 3,700,000
Roadway Reconstruction Program	Capital Improvement	500,000
Harlem Ave Street Light Wiring Replacement	Capital Improvement	500,000
Village-wide LED Street Light Conversion	Capital Improvement	500,000
159th & LaGrange Traffic/Light Pole Replacement - To Match the Rest of LaGrange Road	Capital Improvement	230,000
Pavement Condition Evaluation Program	Capital Improvement	185,000
Street Patching - 143rd and 151st Streets	Capital Improvement	150,000
Multi-Use Path Repairs & Maintenance	Capital Improvement	100,000
Village Facility Parking Lot Repairs & Maintenance	Capital Improvement	100,000
Streetlight Installation Program	Capital Improvement	30,000
Sidewalk Gap & Repair Program	Capital Improvement	20,000
Public Works - Streets Total		\$ 6,015,000

Public Works - Vehicles & Equipment

Description	Funding Source	Budgeted Amount
Fuel Island Upgrade - Evaluation & Engineering	Capital Improvement	\$ 30,000
Public Works - Vehicles & Equipment Total		\$ 30,000



Public Works - Utilities

Description	Funding Source	Budgeted Amount
Water Main Replacement in Conjunction w/Roadway Reconstruction Program - Fairway Phase 2	Water & Sewer	\$ 2,000,000
Water Main Relocation and/or Replacements - 179th Street & Brook Hill Drive; Ravinia Avenue From 143rd Street to 144th Place	Water & Sewer	420,000
Water Tower Aesthetics and Modernization	Water & Sewer	275,000
Electrical Upgrades for MPS	Water & Sewer	250,000
Fiber Optic Installation - SCADA System Communications	Water & Sewer	220,000
Ravinia Avenue Pond Improvements at 156th Street	Water & Sewer	200,000
Palos Underground Stormwater Storage	Water & Sewer	200,000
Sanitary Sewer Televising - MWRD Mandate	Water & Sewer	120,000
Scada Software Upgrades	Water & Sewer	80,000
Hydrant Flow Testing	Water & Sewer	75,000
Large Meter Testing	Water & Sewer	60,000
Water Main Replacement - Dorstep Lane	Water & Sewer	50,000
Distribution System Improvements	Water & Sewer	50,000
Pump Station, SCADA Communications and Storage Improvements	Water & Sewer	50,000
Lift Station Improvements	Water & Sewer	50,000
Fairway Lift Station Improvement	Water & Sewer	30,000
Residential Small Meter Testing	Water & Sewer	16,000
Public Works - Utilities Total		\$ 4,146,000

Development Services

Description	Funding Source	Budgeted Amount
Roundabout @ 147th & Ravinia	Capital Improvement	\$ 2,400,000
Engineering and Construction of Public Plaza	Main Street Triangle TIF	1,000,000
Village Hall Parking Lot Re-Alignment & Maintenance in Conjunction with Roundabout	Capital Improvement	850,000
Volume Control and Other Infrastructure Improvements at Main Street Triangle	Main Street Triangle TIF	500,000
I-80 and Wolf Road Interchange Evaluation	Capital Improvement	300,000
Consulting & Legal Services for Main Street Triangle Development	Main Street Triangle TIF	200,000
Stellwagen Prairie Restoration	Open Lands	125,000
Nature Center Improvements - Phase II	Open Lands	125,000
Bike & Pedestrian Path Design, Construction & Enhancements	Capital Improvement	100,000
Orland Park Health & Fitness Center Driveway Improvements	Capital Improvement	50,000
Road Improvements - Rachel Lane Parking & Turnaround	Capital Improvement	20,000
Development Services Total		\$ 5,670,000

Recreation

Description	Funding Source	Budgeted Amount
Sportsplex - Equipment Replacement	General	\$ 20,000
Recreation Total		\$ 20,000



Parks & Grounds

Description	Funding Source	Budgeted Amount
John Humphrey Complex Grading & Improvements - North Side of Complex; Replace Backstop, Fencing, Irrigation, Paving	Home Rule Sales Tax	\$ 600,000
Basin Best Practice Management - Pond Improvements & Stewardship	Water & Sewer	500,000
Roadway Median Maintenance - LaGrange Road - 142nd to 143rd, 143rd Street - RR to JHD, LaGrange Road - 158th Street to 159th Street, LaGrange Road - 143rd to 158th, LaGrange Road - 159th to Limits	Capital Improvement	400,000
Play Unit Replacement - Brentwood Park	Home Rule Sales Tax	300,000
Centennial Pool - Slide Repairs/Gelcoating	General	175,000
Tennis Court Improvements - Veterans Park	Home Rule Sales Tax	134,000
Centennial Pool - Zero Depth Slide Tower/Staircase	General	100,000
Centennial Pool - Vertical Turbine Replacements	Home Rule Sales Tax	94,000
Centennial Pool - VGBA Grating	Home Rule Sales Tax	66,000
Dugout, Backstop & Bleacher Paving	Home Rule Sales Tax	50,000
Centennial Pool - Roof Replacement	Home Rule Sales Tax	50,000
Centennial Pool - Variable Frequency Drives	Home Rule Sales Tax	35,000
Centennial Pool - Elevated Walkway Repairs	General	30,000
Centennial Pool - Evaluation, Repair & Replacement of Link Seals	General	25,000
JHC Master Plan	General	20,000
Centennial Pool Pool Fencing	Home Rule Sales Tax	20,000
Centennial Pool - Upgrade Grates and Walkways at T-pool	Home Rule Sales Tax	20,000
Centennial Pool - CO2 tank/Muratic acid booster	Home Rule Sales Tax	16,000
Centennial Pool - Replace 5 modulating float valves in surge tanks	General	15,000
Centennial Pool - Replace wafer valves in surge tanks	General	15,000
Centennial Pool - Evaluation and Repair of Sand Filters	General	15,000
Centennial Pool - Mister System	Home Rule Sales Tax	15,000
Centennial Pool - Sump Pump Replacements	Home Rule Sales Tax	14,000
Centennial Pool - Replace outdoor shower tower	Home Rule Sales Tax	14,000
Centennial Pool - Water Fountain Replacements	Home Rule Sales Tax	10,000
Centennial Pool - Meter Replacements	General	5,000
Parks & Grounds Total		\$ 2,738,000

Civic Center

Description	Funding Source	Budgeted Amount
Door Replacement - Civic Center	General	\$ 20,000
Civic Center Total		\$ 20,000

Total FY2018 Budgeted Capital Improvement Projects	\$ 20,068,000
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Four capital projects included above, with expenditures greater than or equal to \$1,000,000, are discussed in more detail in the following pages.



ROADWAY MAINTENANCE PROGRAM

Description

The Roadway Maintenance Program is an annual program that provides for the preventive maintenance and rehabilitation of Village owned roads. The basis for the Roadway Maintenance Program are the results of the Pavement Sufficiency Index Study (PSI) and recommendations from the Village’s consultant. The maintenance program includes pavement crack sealing, striping, sidewalk slab raising, pneumatic curb repairs and pavement rejuvenation. The program includes the resurfacing of some roads based on the current condition and evaluation of the road.

2018 Neighborhood Road Program



FINANCIAL SUMMARY

FY2018 Expenditure	\$3,700,000
Funding Sources	Home Rule Sales Tax
Estimated Annual Operating Expenditures	Reduced expenditures for pothole patching and other maintenance in the near term.



147th STREET ROUNDABOUT

Description

A traffic roundabout will be constructed at the intersection of 147th Street and Ravinia Avenue.



FINANCIAL SUMMARY

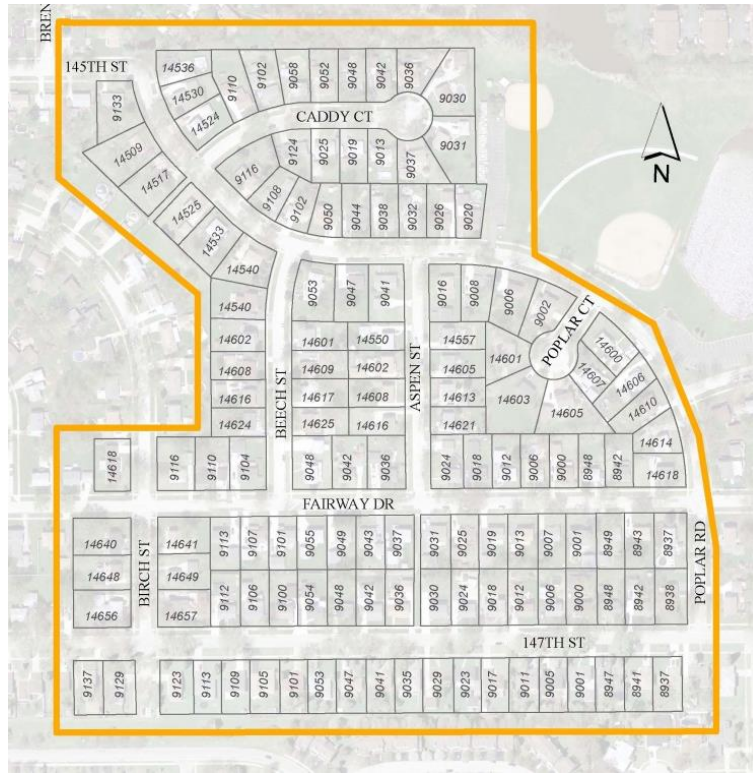
FY2018 Expenditure	\$2,400,000
Funding Sources	Capital Improvement Fund/Federal Funding
Estimated Annual Operating Expenditures	Small increase for traffic circle landscaping maintenance.



WATER MAIN REPLACEMENTS

Description

The Village is in the process of replacing the oldest and most deteriorated water mains. In 2018, the water mains located in Phase 2 of the Fairway neighborhood are scheduled for replacement in conjunction with the Roadway Reconstruction Program.



FINANCIAL SUMMARY

FY2018 Expenditure	\$2,000,000
Funding Sources	Water & Sewer Fund Revenues
Estimated Annual Operating Expenditures	Replacement in aging infrastructure reduces the number of emergency repairs needed.



MAIN STREET TRIANGLE PUBLIC PLAZA

Description

In conjunction with next phase of development in the Main Street Triangle TIF district, the Village is budgeting for engineering and construction of a public plaza.



FINANCIAL SUMMARY

FY2018 Expenditure	\$1,000,000
Funding Sources	Main Street Triangle TIF Fund
Estimated Annual Operating Expenditures	Minimal impact on operating expenditures for on-going maintenance costs.



A total of three new full time positions and one new part time position were approved in FY2018, one of which was upgraded and reclassified from part time status. The addition of the two Maintenance Worker I positions was funded by the elimination of approximately 25 part time positions in the Parks Department. The new and reclassified positions are as follows:

Positions	Department	Status
GIS Analyst	Public Works	Full Time (Reclassified from Part Time)
Maintenance Worker I (2)	Recreation/Parks	Full Time
Mobile/Web App Administrator	BIS	Part Time

The Village’s medical/RX plan is self-funded and is administered by an insurance carrier in order to provide the appropriate medical networks and administrative services. Proposals for the FY2018 medical/RX insurance renewal were based on the carriers’ estimations of the Village’s expected claims for the year, stop loss coverage, and run-in claims. BlueCross BlueShield of Illinois presented the most competitive proposal resulting in a 2.5% increase in premium equivalents. The BlueCross BlueShield proposal accounts for expected claims, stop loss coverage, Affordable Care Act (ACA) fees and a general health insurance reserve. The Village accepted the BlueCross BlueShield proposal and will continue maintaining the current HDHP/HSA, Silver, Gold and HMO plan designs. The total fiscal year 2018 budget for health, vision, dental, and life insurance is \$6,634,181.

Effective January 1, 2012, employees belonging to the International Union of Operating Engineers, Local 399 (IUOE) no longer participate in the Village’s medical insurance plan and instead participate in the IUOE Local 399 Health and Welfare Fund. There are typically 32 employees in the IUOE bargaining unit. As outlined in the agreement, IUOE Local 399 Health and Welfare Trust Fund will invoice the Village on a monthly basis for covered members. The FY2018 budget includes \$411,648 for insurance expenses for the IUOE bargaining unit employees.

Effective January 1, 2018, the HDHP/HSA plan for non-union and IBEW union employees will include a \$3,500 deductible for single coverage and \$7,000 deductible for family coverage. Non-union and IBEW union employee premium contributions will continue to be based on a percentage of the overall premium cost and participation by the employee and their spouse in the biometric screenings. These contributions are as follows for each medical plan offering: 3% for HDHP/HSA, 10% for HMO, and 10% for PPO Silver. Employees in the PPO Gold plan will contribute the difference between the cost to the Village of the PPO Silver and the PPO Gold plan, which equates to approximately 20% for single coverage and 30% for family coverage. In addition, for those non-union and IBEW employees who do not participate in the free biometric screening, the employee’s monthly medical insurance premium share will be increased by 10% of the full employee only premium rate of the plan in which they participate.

Employees in the AFSCME, Deputy Chief and Commanders, Metropolitan Alliance of Police, and Police Supervisors groups will make employee contributions based on flat rates which are outlined in the collective bargaining agreements. These rates also include a wellness incentive rate for those employees that participate in the biometric screening.



<u>Department/Division</u>	<u>FY2016 Actual</u>	<u>FY2017 Actual</u>	<u>FY2018 Budget</u>
Village Manager	7	8	8.25
BIS	4	4	5
Village Clerk	3	3	3
Office of Public Information	1	1	2
Finance	10	10	10
Finance /Water	3	3	3
Officials	1	2	2
Development Services / Administration	6	6	5.75
Development Services / Building	8	8	10
Development Services / Planning	4	5	3
Development Services / Transportation & Engineering	3	3	3
Building Maintenance	8.8	8	8
Public Works / Administration	2.25	2.25	3.25
Public Works / Streets	22	22	22
Public Works / Transportation	1	1	1
Public Works / Vehicle and Equipment	7	7	7
Public Works / Water and Sewer	21.75	21.75	21.75
Police	128.5	128.5	128.5
ESDA	1.5	1.5	1.5
Recreation /Administration	20.75	21	21.75
Recreation / Parks	13.6	15	15.25
Recreation / Centennial Pool	0.85	1	1
Recreation / Special Recreation	1	1	1
Civic Center	1	1	1
TOTAL ALL DEPARTMENTS/DIVISIONS	280	284	288

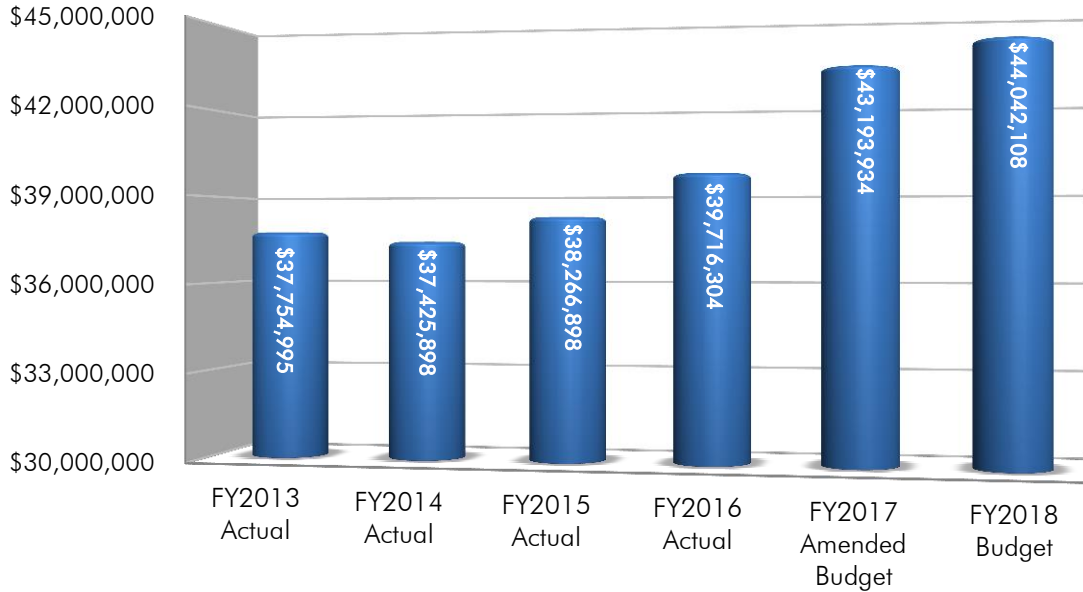


<u>Department/Division</u>	<u>FY2016 Actual</u>	<u>FY2017 Actual</u>	<u>FY2018 Budget</u>
Village Manager	4	3	2
BIS	3	3	4
Village Clerk	2	2	2
Office of Public Information	3	3	1
Finance	5	4	4
Officials	13	12	11
Development Services / Administration	1	1	0
Development Services / Building	11	11	6
Development Services / Planning	3	3	3
Development Services / Transportation & Engineering	1	1	1
Building Maintenance	5	6	5
Public Works / Administration	1.7	1	1
Public Works / Streets	10	10	5
Public Works / Transportation	3.3	3	3
Public Works / Water and Sewer	19	19	18
Police	79	64	66
Recreation /Administration	46	48	51
Recreation / Programs	104	112	121
Recreation / Parks	81	86	66
Recreation / Centennial Pool	212	207	224
Recreation / Sportsplex	124	108	120
Recreation / Special Recreation	74	79	76
Civic Center	12	12	11
TOTAL ALL DEPARTMENTS/DIVISIONS	817	798	801



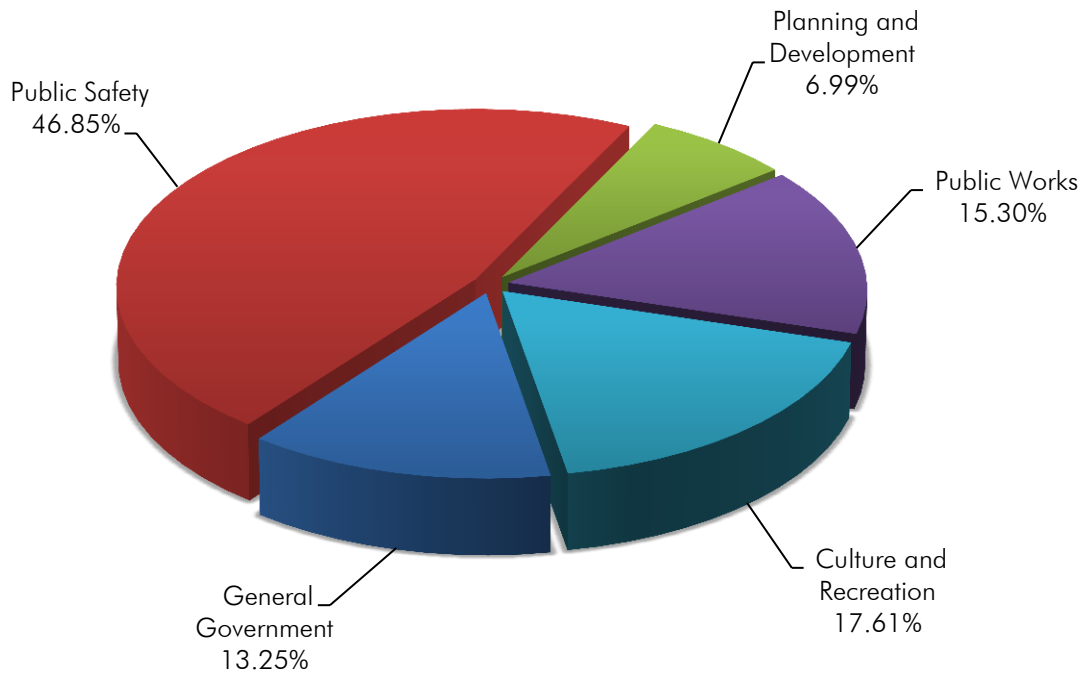
The following graph illustrates the Village's total salary and benefit costs for FY2013 - FY2018.

Total Salary and Benefit Costs



The following chart depicts the percentage of total salary and benefits by function for FY2018.

Salary and Benefit Costs by Function FY2018



General Fund

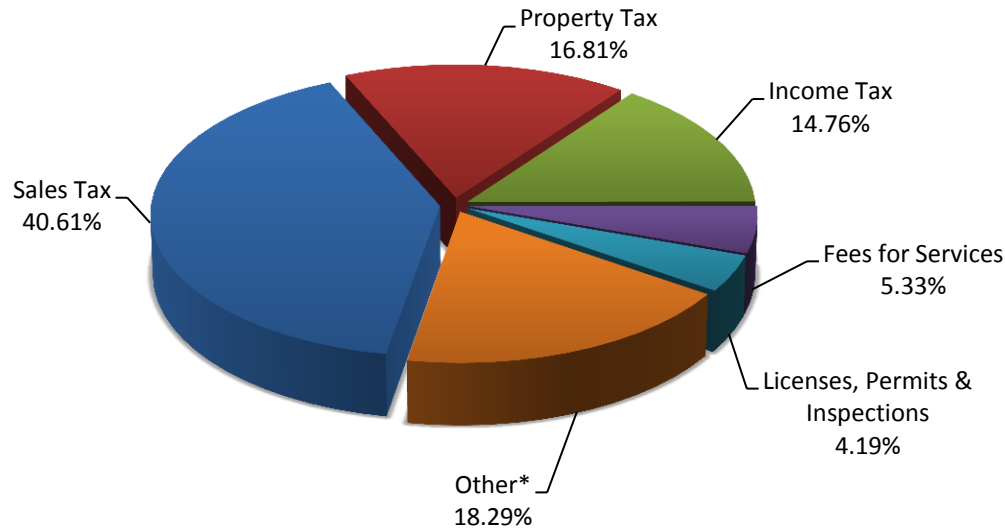
**Budget
Fiscal Year 2018**



The General Fund reflects the operations of the following departments:

1. Village Manager
2. Village Clerk's Office
3. Public Information Office
4. Finance
5. Officials
6. Business Information Systems (BIS)
7. Grounds Maintenance
8. Development Services
9. Emergency Services and Disaster Agency
10. Public Works and Building Maintenance
11. Police

The General Fund contributes \$49,974,578 or 35.3%, to the Village of Orland Park's total \$141,683,360 revenue budget and accounts for approximately \$51,814,020, or 34.2%, of the total \$151,667,155 expenditure budget.

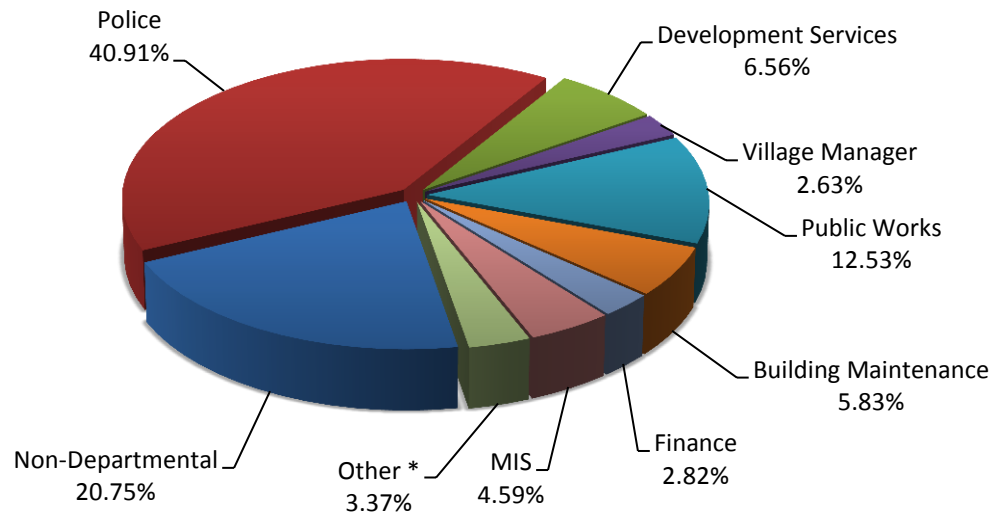


*Other category includes Fines & Penalties, Interest Income, Road & Bridge Tax, Fees by Agreement, Miscellaneous, Recreation Fees-Special Events, Other Taxes, Transfer from Other Funds and Grants & Reimbursements.

	FY 2015 Actual	FY 2016 Actual	FY2017 Amended Budget	FY2018 Budget
Sales Tax	\$ 20,624,675	\$ 20,528,626	\$ 21,008,236	\$ 20,295,351
Property Tax	8,100,041	7,582,642	7,610,561	8,401,818
State Income Tax	7,430,572	6,604,405	7,098,304	7,374,798
Other Taxes	1,619,873	1,591,000	1,704,400	1,733,400
Road and Bridge Tax	366,074	458,820	401,674	402,372
Fees for Services	2,578,663	2,634,032	2,383,508	2,664,115
Licenses	1,759,481	703,800	1,718,616	705,775
Permits	592,510	645,500	656,680	663,713
Inspections	602,801	517,500	742,600	726,368
Grants & Reimbursements	350,967	347,860	316,589	241,248
Fines and Penalties	1,212,518	1,135,000	1,070,000	1,335,000
Interest Income	495,100	82,427	85,243	78,066
Fees by Agreement	24,340	36,400	46,200	32,000
Recreation Fees - Special Events	198,025	217,002	194,812	153,830
Miscellaneous	525,417	448,084	475,069	507,354
Transfer from Motor Fuel Tax Fund	2,366,381	1,332,522	1,480,591	1,467,460
Transfer from Home Rule Sales Tax Fund	-	-	-	3,191,910
Total Revenue	\$ 48,847,438	\$ 44,865,620	\$ 46,993,083	\$ 49,974,578

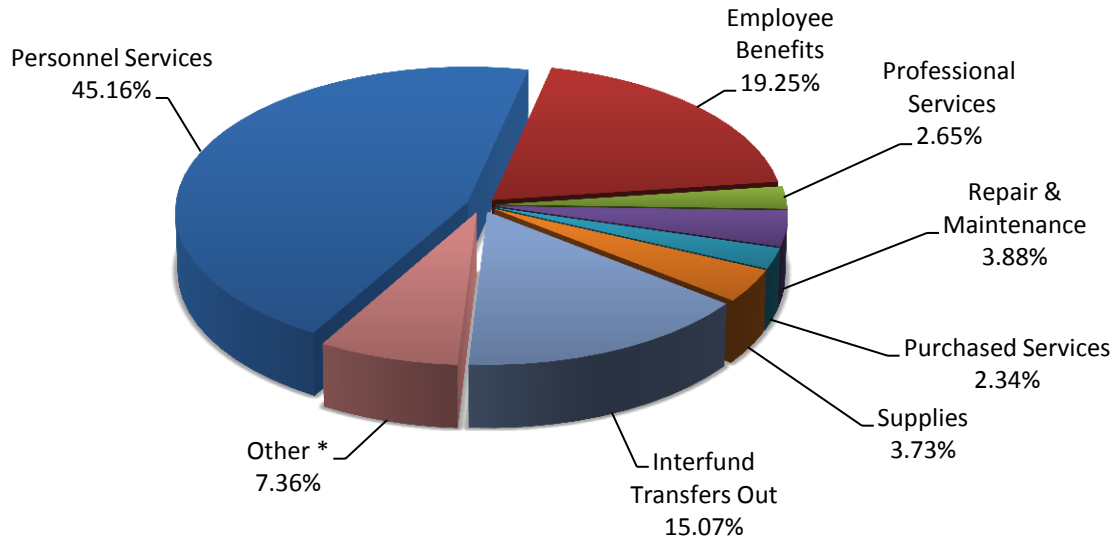


General Fund Expenditure Summary by Department



*Other includes ESDA, Officials, Boards & Commissions, Grounds Maintenance, Village Clerk and Public Information Office

	FY 2015 Actual	FY 2016 Actual	FY2017 Amended Budget	FY2018 Budget
Non-Departmental	\$ 11,726,630	\$ 11,267,344	\$ 12,298,257	\$ 10,753,186
Police	19,093,896	19,714,618	21,229,881	21,197,570
ESDA	58,668	66,373	72,580	82,751
Development Services	3,096,445	3,279,743	3,931,644	3,400,807
Village Manager	1,208,903	1,236,597	1,341,536	1,360,568
Public Works	5,992,754	5,680,849	7,516,090	6,489,739
Building Maintenance	1,756,428	1,664,457	3,822,626	3,021,810
Grounds Maintenance	-	-	-	116,780
Finance	1,315,290	1,255,589	1,444,166	1,462,241
BIS	1,086,759	1,082,748	1,516,757	2,380,048
Officials	374,366	402,895	496,581	557,958
Boards & Commissions	444,513	806,719	1,276,973	364,353
Village Clerk	327,312	364,947	376,546	384,336
Public Information Office	256,162	298,392	296,222	241,873
Total Expenditures	\$ 46,738,126	\$ 47,121,271	\$ 55,619,859	\$ 51,814,020

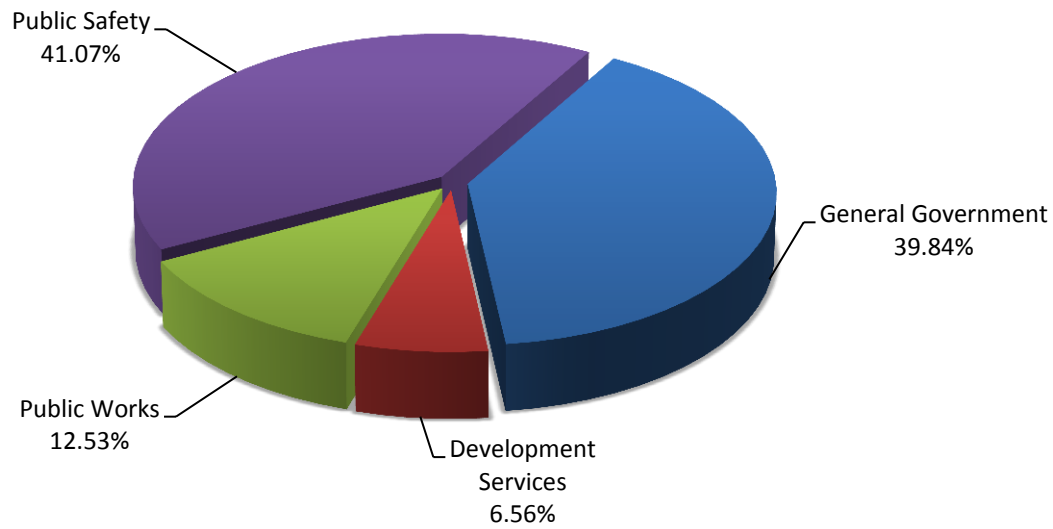


* Other includes Employee Reimbursements, Credit, Collection & Bank Charges, Utilities, Rent, Insurance, Miscellaneous Expenses and Capital Outlay

	FY 2015 Actual	FY 2016 Actual	FY2017 Amended Budget	FY2018 Budget
Personnel Services	\$ 20,672,592	\$ 21,498,446	\$ 22,987,564	\$ 23,398,153
Employee Benefits	8,485,538	8,963,543	9,991,084	10,076,817
Employee Reimbursements	327,873	372,548	444,694	399,330
Credit, Collection & Bank Charges	317,378	212,402	39,910	40,160
Professional Services	1,444,249	1,220,010	1,630,437	1,311,363
Utilities	540,088	518,021	448,043	464,890
Purchased Services	603,671	642,148	902,811	1,210,681
Rent	68,199	75,358	78,848	78,374
Repair and Maintenance	716,855	637,757	2,698,489	2,078,445
Insurance	985,206	1,047,486	1,108,673	1,035,667
Supplies	1,933,617	1,970,335	3,035,733	1,933,040
Capital Outlay	767,017	534,297	1,647,406	857,500
Miscellaneous Expenses	775,709	627,105	2,412,639	936,060
Interfund Transfers Out	9,100,135	8,801,815	8,193,527	7,993,540
Total Expenditures	\$ 46,738,126	\$ 47,121,271	\$ 55,619,859	\$ 51,814,020



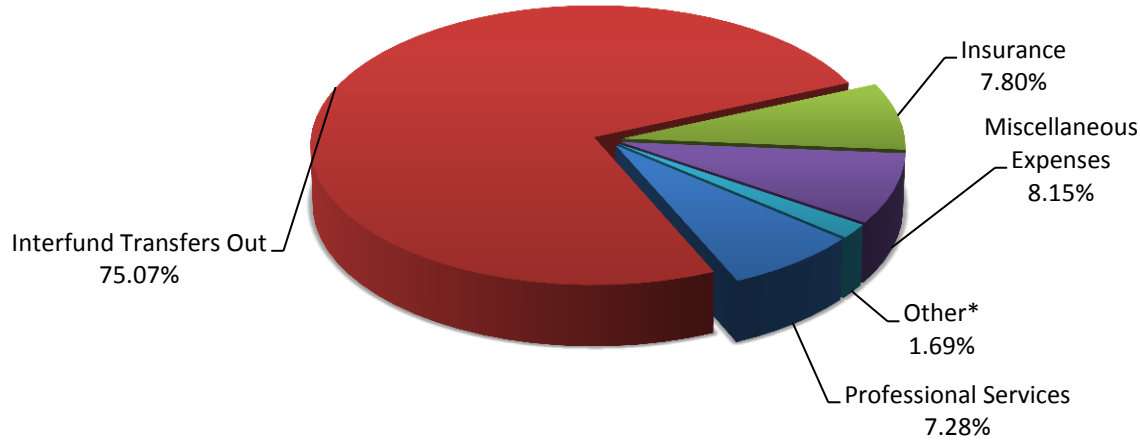
General Fund Expenditure Summary by Function



	FY 2015 Actual	FY 2016 Actual	FY2017 Amended Budget	FY2018 Budget
General Government	\$ 18,496,360	\$ 18,379,689	\$ 22,869,663	\$ 20,643,153
Development Services	3,096,447	3,279,743	3,931,644	3,400,807
Public Works	5,992,755	5,680,849	7,516,090	6,489,739
Public Safety	19,152,564	19,780,991	21,302,461	21,280,321
Total Expenditures	\$ 46,738,126	\$ 47,121,271	\$ 55,619,859	\$ 51,814,020



Non-Departmental Expenditure Summary



* Other includes Employee Reimbursements, Utilities, Supplies and Credit, Collection & Bank Charges

	FY 2015 Actual	FY 2016 Actual	FY2017 Amended Budget	FY2018 Budget
Professional Services	\$ 1,106,877	\$ 756,401	\$ 975,895	\$ 775,500
Employee Reimbursements	37,115	81,725	99,987	80,691
Interfund Transfers Out	9,100,135	8,801,815	8,193,527	7,993,540
Insurance	355,292	815,363	875,603	830,415
Utilities	122,619	113,782	26,870	59,350
Miscellaneous Expenses	614,897	480,965	2,080,490	867,948
Purchased Services	66,647	100	-	105,582
Supplies	5,670	5,315	5,975	-
Credit, Collection & Bank Charges	317,378	211,879	39,910	40,160
Total Expenditures	\$ 11,726,630	\$ 11,267,345	\$ 12,298,257	\$ 10,753,186



DEPARTMENT MISSION:

The mission of the Village Manager's Office is to provide professional leadership in the administration and execution of policies and objectives formulated by the Village Board, develop and recommend solutions to community issues, plan and develop new programs to meet future needs of the Village, oversee preparation of an annual balanced budget, and encourage active and sustainable community relations through customer service and community engagement.

DEPARTMENT FUNCTIONS:

The Village of Orland Park operates under the Council-Manager form of government. The Village Manager reports to the Mayor and Board of Trustees and is responsible for the day-to-day operations of the Village. The Village Manager is charged with the duty of creating, leading and developing a management team that possesses the skills required to deliver multiple and varied services to the community.

The Village Manager and his staff provide guidance to all departments of the Village, communicating the goals and objectives of the Mayor and the Village Board. The Village Manager conducts regular evaluations of the departments and their functions to ensure that Village operations are functioning at an exceptional level.

The Village Manager's Office is comprised of staff in Administration and Human Resources. The Human Resources Divisions' strategic goals and responsibilities are represented in its own division section.

The Village Manager's office staff performs a variety of tasks in numerous specialty fields; some of these tasks are listed below.

- Provides the Mayor and Board of Trustees relevant and timely information and advice, as necessary, to evaluate and make policy decisions.
- Directs and advises departments in order to meet service levels established by the Mayor and Board of Trustees.
- Oversees the communications of the Village through the Office of Public Information.
- Serves as the hiring authority of the Village.
- Coordinates the work of Village departments to organize efforts and resources for the delivery of Village services.
- Produces ordinances, resolutions, contracts, agreements and other documents for consideration by the Mayor and Board of Trustees.
- Represents the Village in working with federal, state, regional and local agencies as well as private enterprises, community groups, and not-for-profit organizations.
- Encourages strategic and operational improvements through innovation and professional development.
- Negotiates annexation, development, inter-governmental, franchise, collective bargaining and other agreements on behalf of the Village Board and the residents of Orland Park.
- Responds to general inquiries or complaints that advance from other departments and those that come from the community at large.



Village Board Strategic Goal: Economic Development						
Department Objective	Performance Measure	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Estimate	FY18 Target
Assist the Village Board with policy input and direction on local/regional economic development initiatives	Percentage of identified policies that are adopted	n/a**	n/a**	n/a**	n/a**	100%

Village Board Strategic Goal: Downtown Development						
Department Objective	Performance Measure	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Estimate	FY18 Target
Identify and recommend development opportunities to the Village Board	Percentage of projects approved	n/a**	n/a**	n/a**	n/a**	100%

Village Board Strategic Goal: Quality of Life						
Department Objective	Performance Measure	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Estimate	FY18 Target
Deliver responsive and efficient service to Village residents	Percent of inquiries or complaints closed within 48 hours	n/a**	n/a**	n/a**	n/a**	75%

Village Board Strategic Goal: High Performing Organization						
Department Objective	Performance Measure	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Estimate	FY18 Target
Continue implementation of HPO principles for the entire organization, including relevant training of supervisory and management staff.	Number of additional employee participants	n/a**	n/a**	38	74	38

** Not available – new initiatives introduced.



DEPARTMENT MISSION:

The Human Resources Division is committed to professionally and responsibly manage the human resources functions of the Village; to effectively and efficiently provide related support services to Village residents and operating departments of the Village; and to anticipate, meet and exceed the service needs of our community and fellow employees.

The Human Resources Division of the Village Manager’s Office strives to recruit and retain a qualified and diverse workforce to meet the varied needs of the organization; to train and develop the workforce toward performance that exceeds community expectations; to administer the benefits provided to employees and to recognize and minimize the risk of loss associated with the provision of Village services.

DEPARTMENT FUNCTIONS:

The Human Resources Division provides direction and advice to the Village Manager and Department Directors and supervisors in areas such as hiring, evaluation, recognition of employees, discipline, collective bargaining, risk management and work environment issues. This division also administers the employee benefit program and responds to all benefits inquiries and issues on behalf of all full and part-time employees and on behalf of the Village organization to all vendors associated with employee benefits. The Human Resources division is also responsible for ensuring the Village’s compliance with rules and laws related to human resources and employment. Responsibilities include both management (daily decision making) and leadership (long-range and strategic planning) functions in the area of Human Resources.

The Human Resources Division is comprised of the Human Resources (HR) Director, HR Generalist, and an HR Coordinator. In addition, the HR Director oversees the work of a part-time HR Assistant, a part-time Clerk, and a full-time Public Information Receptionist who acts as the primary receptionist for the Village organization.

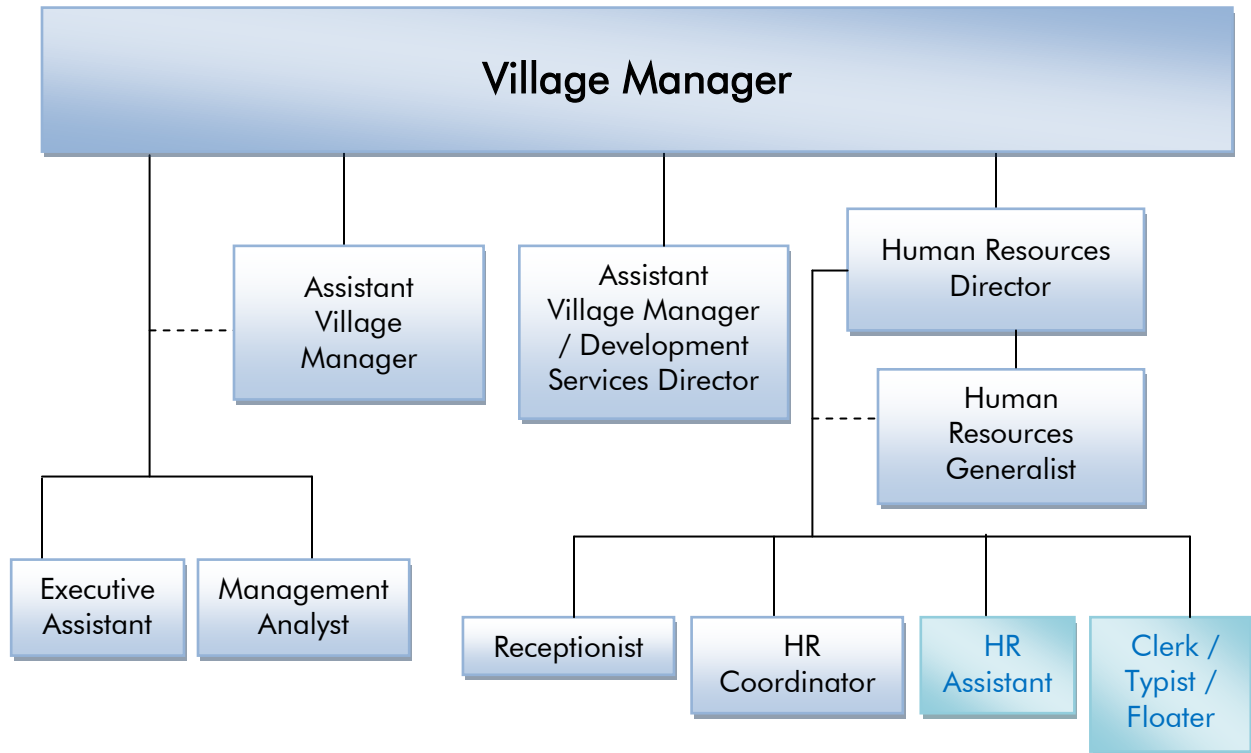
In addition to the responsibilities above, the Human Resources Division –

- Plans, directs and reviews the human resources and employee related risk management activities of the Village.
- Classifies positions, performs compensation analyses and administers the recruitment process.
- Works to evaluate and implement technologies to modernize human resource functions and processes, including, but not limited to, on-boarding of new employees and benefit and leave administration.
- Manages the employee benefits programs for all employees: health, life, dental, vision and leave; provides training and organizational development; and maintains labor relations and employee records.
- Provides leadership, participation, and support to the implementation of High Performing Organization principles.
- Reviews and implements standardized and systematic training programs to meet certification/safety and compliance needs, and develops guidelines for mandatory employee training.
- Develops and maintains employee policy and procedure manuals to ensure that Village procedures, policies, guidelines and programs are comprehensive, are effectively communicated, and are consistent with the Village’s Value Statement and HPO principles.
- Acts as the “first-stop” for contact with the Village. Responds to telephone calls and in-person visits to address inquiries and concerns from citizens, residents, businesses and other agencies.

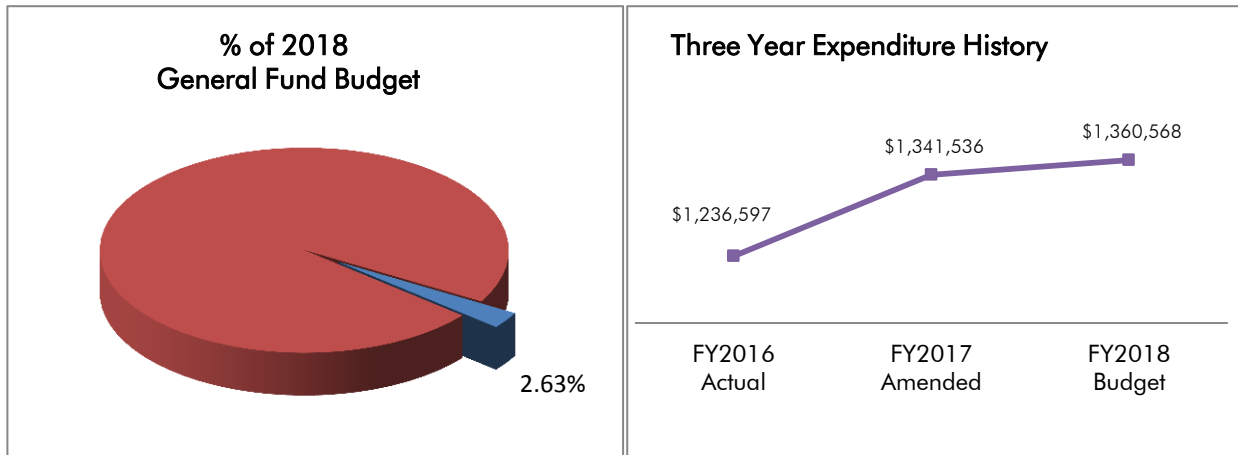


Village Board Strategic Goal: High Performing Organization						
Department Objective	Performance Measure	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Estimate	FY18 Target
Develop efficient and effective onboarding program consistent with village strategic initiatives including a strong focus on employee values statement and HPO principles.	Average number of calendar days:					
	Vacancy to posting				10	10
	Posting to offer	n/a*	n/a*	n/a*	36	36
	Offer to start date				21	21
Maintain positive and productive labor relations.	Conduct at least two Health and Wellness Advisory Committee meetings.	2	2	2	1	2
	Turnover Rate: All full-time employees	6.1%	2.9%	7.22%	6.73%	5%
Continue employee benefit strategy of Choice, Consumerism, and Wellness.	% medical insurance premium equivalent increase	0%	-2.7%	1.86%	6%	2.5%
	HDHP/HSA participants	81	92	97	105	110
	Virgin Pulse Participants	107	111	120	129	130
	% of employees who participated in wellness screening to maintain wellness incentive	100%	100%	100%	98%	100%

* New strategic objective introduced in 2017.



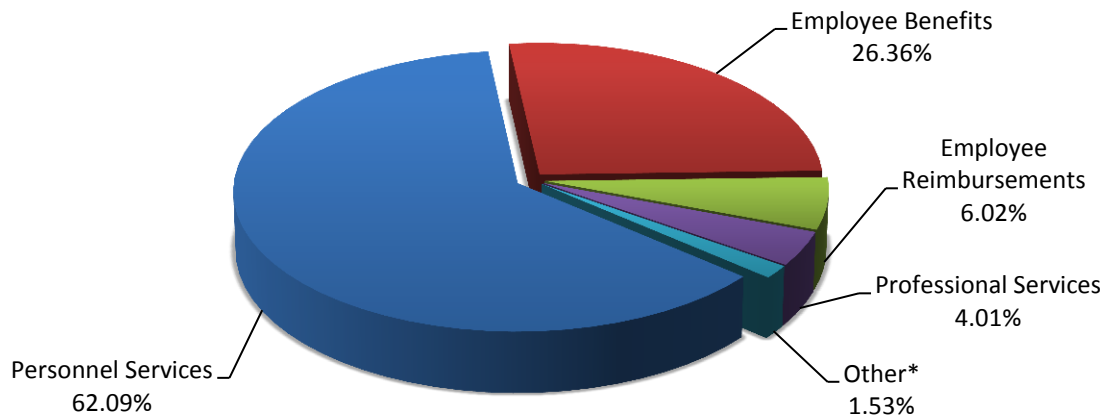
Part-time positions indicated by blue text.



VILLAGE MANAGER BUDGETED POSITIONS

FULL TIME POSITION TITLE	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 BUDGET
Village Manager	1	1	1
Assistant Village Manager	1	1	1.25
Human Resources Director	1	1	1
Human Resources Generalist	1	1	1
Executive Assistant to Village Manager	1	1	1
Management Analyst	1	1	1
Human Resources Coordinator	0	1	1
Receptionist	1	1	1
TOTAL FULL TIME PERSONNEL	7	8	8.25

PART TIME POSITION TITLE			
Clerk / Typist / Floater	1	1	1
Human Resources Assistant	1	1	1
Human Resources Coordinator	1	0	0
Intern/Undergrad	1	1	0
TOTAL PART TIME PERSONNEL	4	3	2



* Other includes Utilities, Rent, Repair & Maintenance, Insurance, Supplies and Miscellaneous Expense

	FY 2015 Actual	FY 2016 Actual	FY2017 Amended Budget	FY2018 Budget
Personnel Services	\$ 747,101	\$ 787,864	\$ 799,346	\$ 844,753
Employee Benefits	288,520	279,849	349,910	358,617
Employee Reimbursements	87,005	74,994	108,245	81,865
Professional Services	56,272	69,965	58,000	54,500
Utilities	5,262	5,387	6,280	5,070
Purchased Services	-	1,594	-	925
Rent	2,712	2,712	2,712	2,712
Repair and Maintenance	3,397	3,873	3,440	3,830
Insurance	6,617	4,256	4,655	4,246
Supplies	12,017	6,102	8,580	4,050
Miscellaneous Expenses	-	-	368	-
Total Expenditures	\$ 1,208,903	\$ 1,236,597	\$ 1,341,536	\$ 1,360,568



DEPARTMENT MISSION:

The mission of the Village Clerk’s Office is to serve the residents of the Village by ensuring complete governmental transparency and accessibility to municipal records in compliance with all state statutes, provide continued support to other Village departments by sharing information and resources and act as the local election official, keeper of the records and certifying officer of all Village documents.

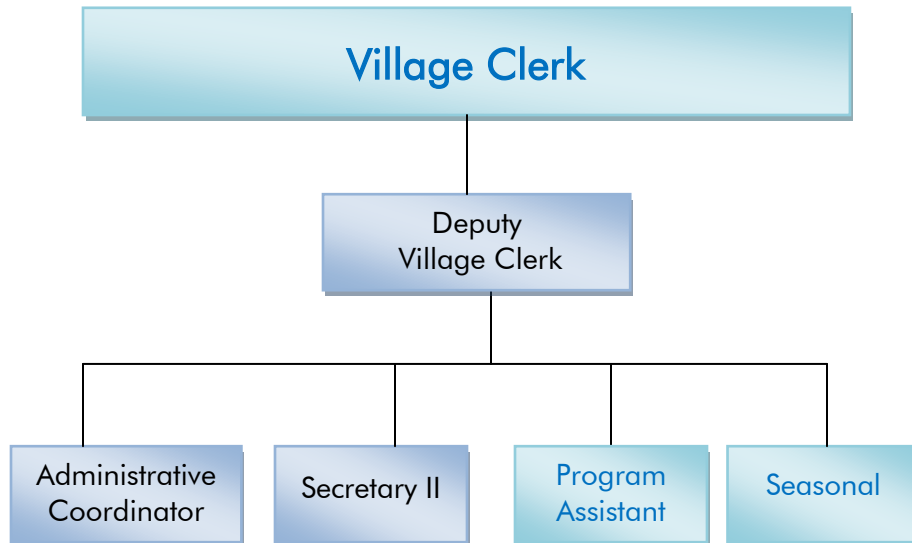
DEPARTMENT FUNCTIONS:

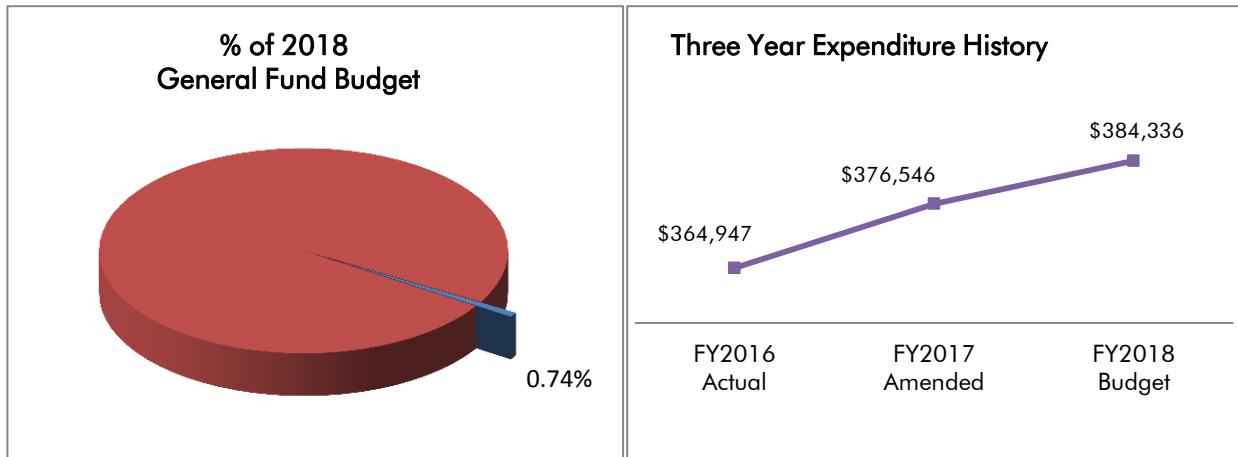
The Village Clerk’s Office is responsible for storing and preserving the original records and documents of the Village, which include, but are not limited to, recorded documents, Board and Committee minutes, ordinances, resolutions, contracts, and agreements. The Village Clerk attends all Board of Trustees and Board Committee meetings and keeps a full record of the proceedings. The Clerk’s Office publishes all ordinances and resolutions; certifies Village documents; handles bid openings and stores original bid documents; issues intersection solicitations, raffle permits and going-out-of-business licenses; processes Freedom of Information requests; updates the Village Code and Land Development Code; produces Board of Trustee and Board Committee agendas; maintains legislative tracking software; accepts voter registration, processes passport applications, conducts early voting, sends absentee applications to handicapped persons, students, and residents; and is the local election official for municipal and general elections.

Village Board Strategic Goal: Quality of Life						
Department Objective	Performance Measure	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Estimate	FY18 Target
Support residents’ needs by providing excellent Village services.	Number of passport applications processed	724	696	745	690	700

Village Board Strategic Goal: High Performing Organization						
Department Objective	Performance Measure	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Estimate	FY18 Target
Continue to work towards making the Clerk’s Office the central library for all Village records.	Number of documents stored	462	437	470	600	700
Utilize technology to provide an efficient system for processing and archiving open records requests.	Average time to respond to FOIA requests	n/a*	n/a*	Commercial 16.04 days Non-Commercial 2.15 days	Commercial 18.45 days Non-Commercial 2.82 days	Commercial 15 days Non-Commercial 2 days

*New initiative implemented in 2016

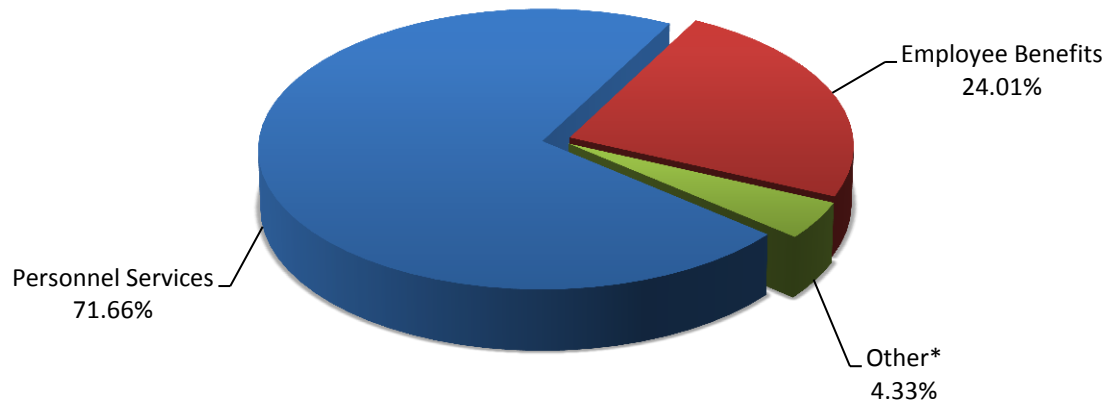




VILLAGE CLERK BUDGETED POSITIONS

FULL TIME POSITION TITLE	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 BUDGET
Deputy Village Clerk	1	1	1
Administrative Coordinator	1	1	1
Secretary II	1	1	1
TOTAL FULL TIME PERSONNEL	3	3	3

PART TIME POSITION TITLE	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 BUDGET
Program Assistant/Clerk	1	1	1
Seasonal	1	1	1
TOTAL PART TIME PERSONNEL	2	2	2



* Other includes Employee Reimbursements, Utilities, Rent, Repair & Maintenance, Purchased Services, Insurance & Supplies

	FY 2015 Actual	FY 2016 Actual	FY2017 Amended Budget	FY2018 Budget
Personnel Services	\$ 231,212	\$ 249,279	\$ 263,193	\$ 275,402
Employee Benefits	74,724	87,380	91,495	92,274
Employee Reimbursements	879	574	905	585
Professional Services	216	77	125	-
Utilities	4,487	5,157	4,580	4,570
Purchased Services	5,530	12,228	5,365	2,895
Rent	531	2,125	2,125	2,125
Repair and Maintenance	2,732	2,398	2,460	2,470
Insurance	1,475	501	437	404
Supplies	5,526	5,228	5,861	3,611
Total Expenditures	\$ 327,312	\$ 364,947	\$ 376,546	\$ 384,336



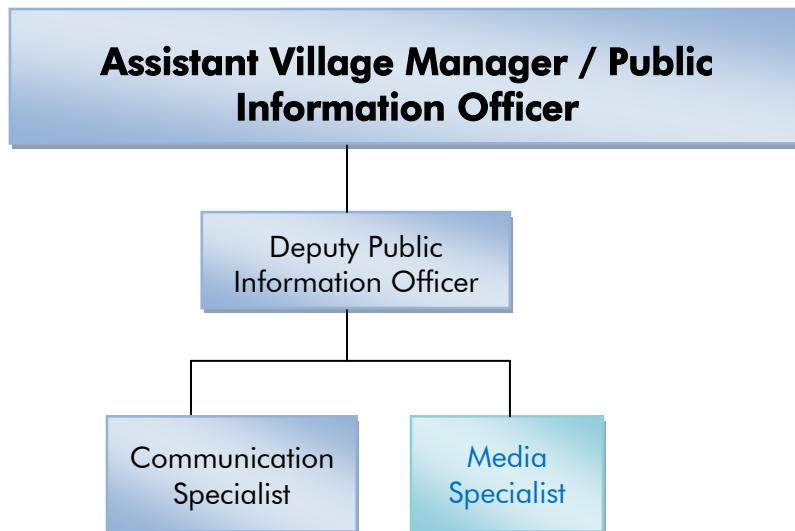
DEPARTMENT MISSION:

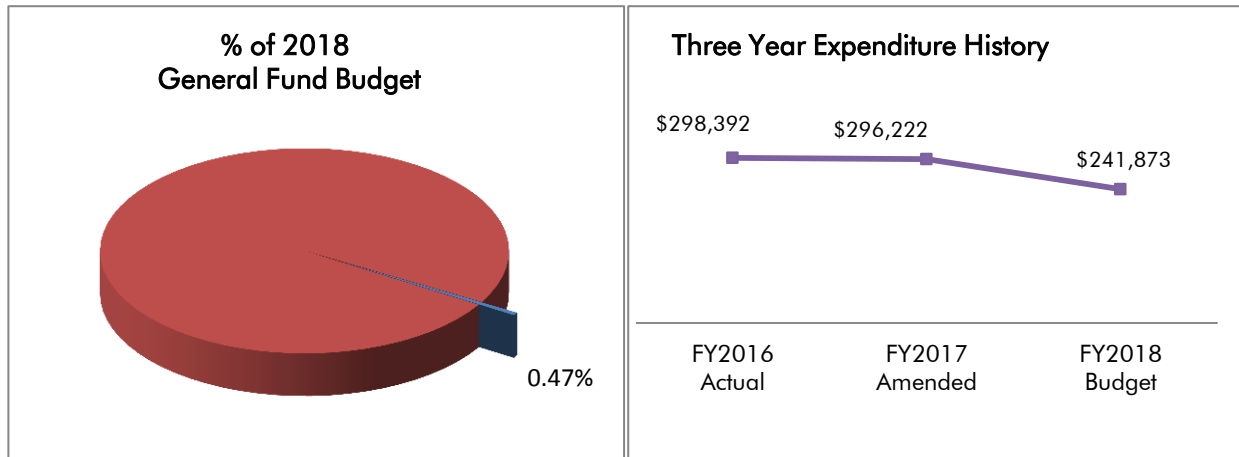
The mission of the Public Information Office is to facilitate and maintain effective two-way communication within the community through written, oral, digital and visual media communications that deliver the Village’s messages, enhance the overall image of the community and actively encourage stakeholders’ participation in the communication process through involvement in quality research and public surveys. The Village, through its Public Information Department, will continue to prioritize seeking and sharing communications, utilizing all means available and monitoring the latest media trends.

DEPARTMENT FUNCTIONS:

The Public Information Office is responsible for developing, planning and implementing the Village’s strategic plan for internal and external communications. This office responds to media inquiries, produces the village’s quarterly newsletter, generates news releases and placed stories, facilitates community surveys, markets village events, programs and activities and manages the production and programming of the Village’s government access television station. The Public Information Office is responsible for the Village’s social media outlets including, but not limited to, Facebook, Twitter and Instagram. Additionally, the office organizes Village related public events, including ground breakings and grand openings of Village projects and provides marketing and public information support to Village departments and programs.

Village Board Strategic Goal: Quality of Life					
Department Objective	Performance Measure	FY15 Actual	FY16 Actual	FY17 Estimate	FY18 Target
Provide timely information regarding Village initiatives and results to Village residents and stakeholders.	Number of Village publications distributed and available on-line	4	4	4	4
Engage residents through the use of various social engagement platforms.	Platforms utilized	5	5	5	5
	Number of online user engagements	35,000+	40,000+	50,000+	60,000+

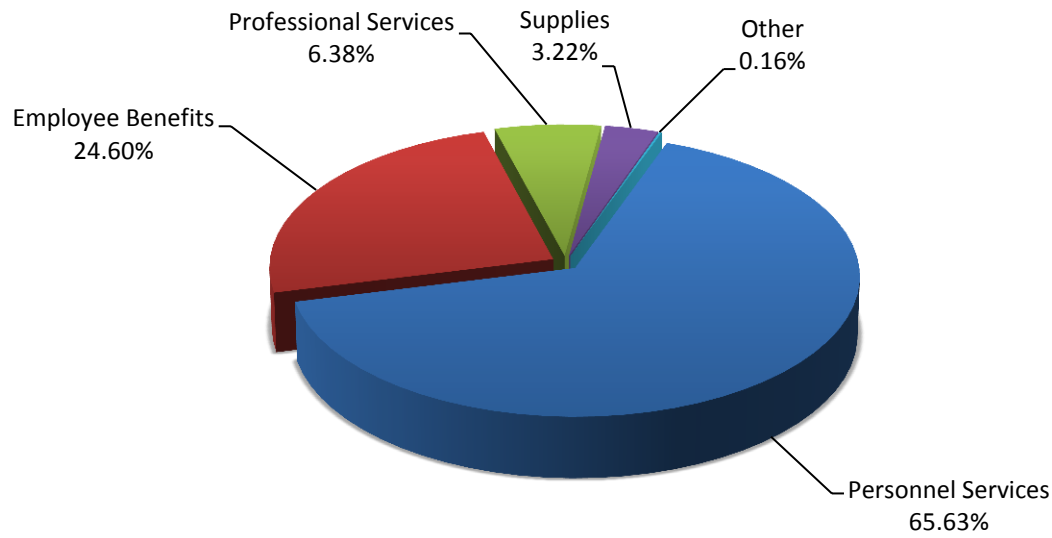




PUBLIC INFORMATION OFFICE BUDGETED POSITIONS

FULL TIME POSITION TITLE	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 BUDGET
Deputy Public Information Officer	0	0	1
Communications Manager	1	1	0
Communication Specialist	0	0	1
TOTAL FULL TIME PERSONNEL	1	1	2

PART TIME POSITION TITLE	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 BUDGET
Communication Specialist	1	1	0
Media Specialist	1	1	1
Seasonal / Intern	1	1	0
TOTAL PART TIME PERSONNEL	3	3	1



* Other includes Employee Reimbursements and Insurance

	FY 2015 Actual	FY 2016 Actual	FY2017 Amended Budget	FY2018 Budget
Personnel Services	\$ 124,380	\$ 126,739	\$ 135,741	\$ 158,752
Employee Benefits	29,275	26,952	27,873	59,503
Employee Reimbursements	663	1,019	100	100
Professional Services	23,744	62,332	43,854	15,439
Utilities	23,660	26,982	27,950	-
Purchased Services	89	99	7,000	-
Insurance	680	50	19	279
Supplies	53,671	54,219	53,685	7,800
Total Expenditures	\$ 256,162	\$ 298,392	\$ 296,222	\$ 241,873



DEPARTMENT MISSION:

The Finance Department’s mission is to professionally and responsibly manage the financial affairs of the Village, to protect and further the Village’s strong financial reputation and to effectively and efficiently provide related support services to Village residents, as well as other operating departments of the Village. We commit to anticipate, meet and exceed the service needs of the community and fellow employees.

DEPARTMENT FUNCTIONS:

The Finance Department is the fiscal collection and control agency of the Village. The Department’s primary goal is proper management of the Village’s finances through the establishment and maintenance of effective accounting and internal control systems. The Department provides the framework for financial planning and analysis and participates in the development of sound fiscal policies.

The primary responsibilities of the Finance Department include, but are not limited to, the following:

- collection and deposit of all Village revenues,
- projecting and monitoring revenue and expenditure levels,
- paying all obligations incurred by the Village,
- administering the Village’s payroll system and processing bi-weekly payroll for Village employees and monthly payroll for police pensioners,
- administering and monitoring the Village’s purchasing process,
- drafting and reviewing all Village contracts,
- maintaining the Village’s general ledger and reconciling Village bank accounts,
- providing for titles and licensing of all Village vehicles,
- compiling the Village’s annual operating and capital budgets,
- managing the Village’s funds through sound cash management and investment programs,
- adjusting various property and auto physical damage and liability claims,
- directing the annual financial statement audit,
- overseeing the issuance of general obligation bonds, and
- preparing the Comprehensive Annual Financial Report, the Popular Annual Financial Report and the Distinguished Budget Award Document, as well as any other regulatory financial reports that must be submitted to appropriate agencies on an annual basis.

The Water Billing/Cashiering Division of the Finance Department is responsible for the processing and distribution of accurate water/sewer/refuse bills to approximately 23,500 water/sewer/refuse customers. The customer base consists of residential and commercial, incorporated and unincorporated customers. This division is also responsible for providing friendly and prompt customer service to Village residents at the cashier’s window while receiving and processing a variety of payments, such as PACE bus passes, METRA commuter lot daily and permit parking fares, vehicle stickers, business licenses, liquor licenses, water bills, and police fines. Money owed to the Village from other agencies is also processed through the cashiers’ division. This division answers phone calls and provides customer information on an as-needed basis, and is responsible for notifying the Department of Public Works of any irregularities concerning water meters or meter readings.



Village Board Strategic Goal: Downtown Development						
Department Objective	Performance Measure	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Estimate	FY18 Target
Track and analyze the financial impact of the redevelopment projects within the Main Street Triangle TIF District	TIF tax increment revenue received	\$6,855	\$278,840	\$1,158,505	\$1,164,000	\$1,181,800

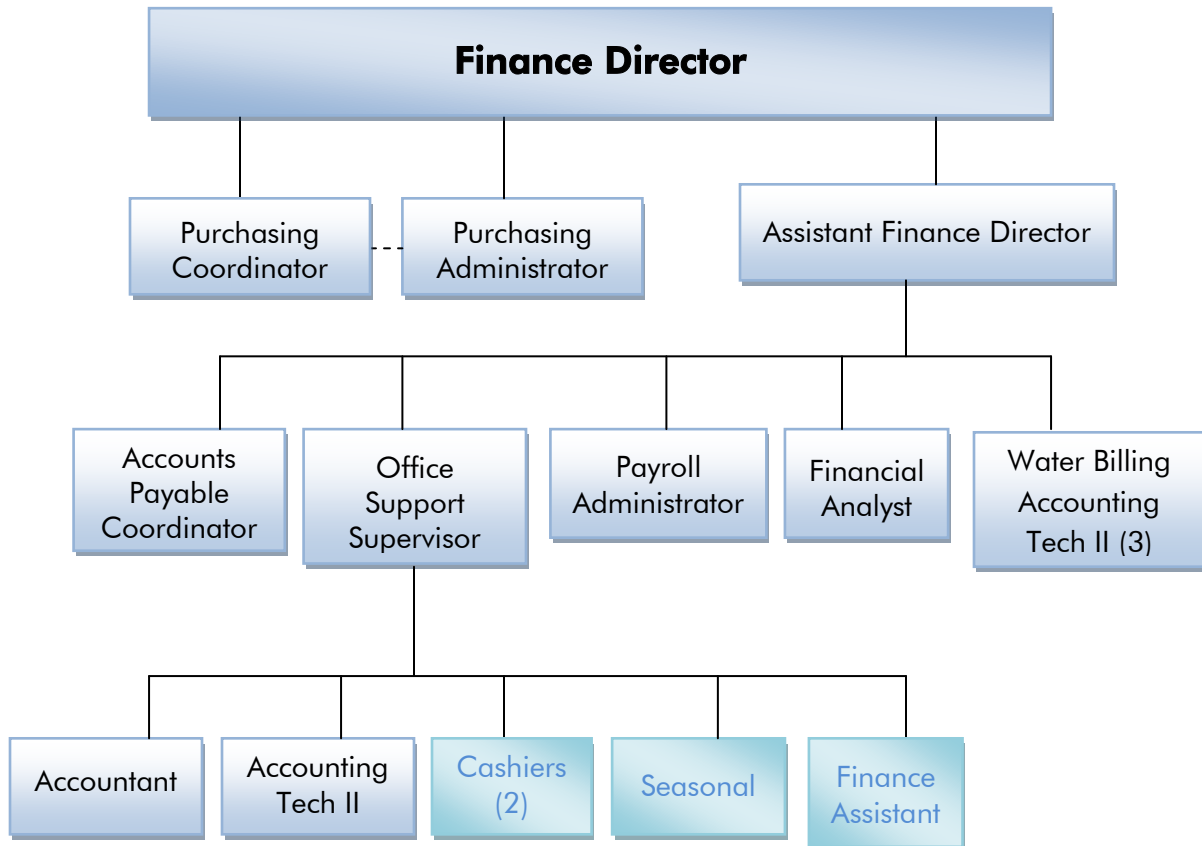
Village Board Strategic Goal: Quality of Life						
Department Objective	Performance Measure	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Estimate	FY18 Target
Plan for sufficient resources to support the capital needs of the Village in a financially responsible manner	G.O. Debt per capita	\$1,684	\$1,537	\$1,390	\$1,237	\$1,093

Village Board Strategic Goal: High Performing Organization						
Department Objective	Performance Measure	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Estimate	FY18 Target
Continue to receive recognition for outstanding financial reporting	Receive the GFOA Certificate of Achievement for Excellence in Financial Reporting	Yes	Yes	Yes	Yes	Yes
	Receive the GFOA Distinguished Budget Presentation Award	Yes	Yes	Yes	Yes	Yes
Improve operational efficiency by increasing the number of transactions processed electronically.	Number of electronic AP vendor payments	2,075	2,403	2,262	2,320	2,400
	Number of online water bill and vehicle sticker payments	15,108	17,455	19,989	27,814 *	24,000 **
	Percent of payroll checks direct deposited	93%	93%	93%	94%	95%

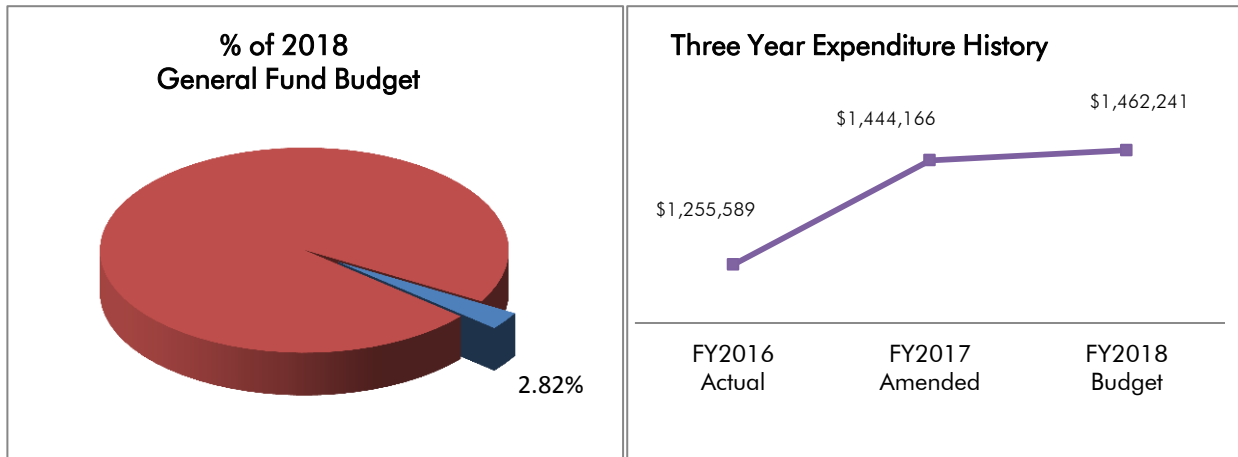
Village Board Strategic Goal: High Performing Organization, continued						
Department Objective	Performance Measure	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Estimate	FY18 Target
Continue to provide comprehensive financial management	Percent of operating revenue vs. budgeted operating revenue	103%	105%	102%	98%	100%
	Percent of actual operating expenditures vs. budgeted operating expenditures	93%	90%	89%	92%	94%

* First year offering vehicle sticker payments online.

** Vehicle sticker sales are bi-annual.



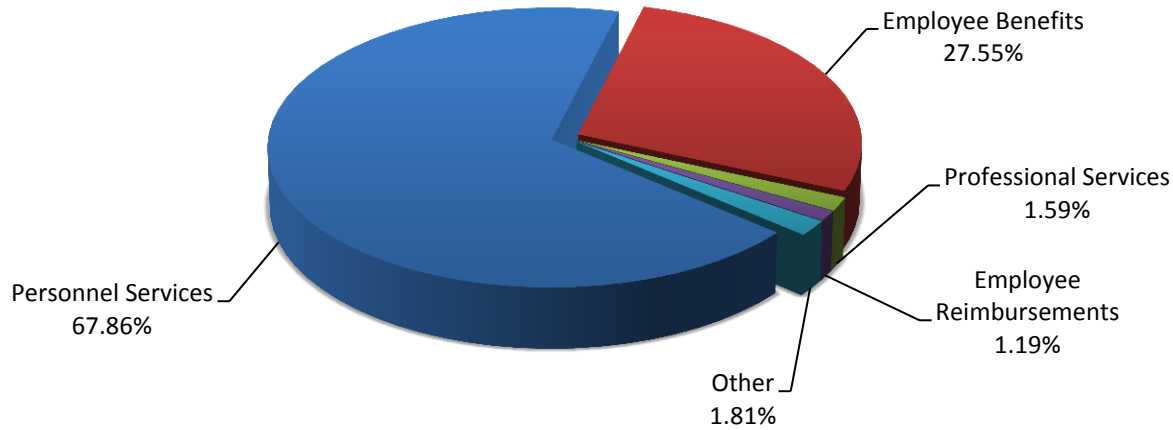
Part-time positions are indicated by blue text.



FINANCE DEPARTMENT BUDGETED POSITIONS

FULL TIME POSITION TITLE	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 BUDGET
Director of Finance	1	1	1
Assistant Finance Director	1	1	1
Contract Administrator	1	0	0
Contract / Purchasing Administrator	0	1	0
Purchasing Administrator	1	0	1
Purchasing Coordinator	0	1	1
Office Support Supervisor	1	1	1
Financial Analyst	1	1	1
Payroll Administrator	1	1	1
Accounts Payable Coordinator	1	1	1
Accountant	1	1	1
Accounting Technician II	1	1	1
TOTAL FULL TIME PERSONNEL	10	10	10

PART TIME POSITION TITLE			
Finance Assistant	1	1	1
Clerical / Cashier	4	2	2
Seasonal	0	1	1
TOTAL PART TIME PERSONNEL	5	4	4



* Other includes Utilities, Purchased Services, Rent, Insurance, Repair & Maintenance and Supplies

	FY 2015 Actual	FY 2016 Actual	FY2017 Amended Budget	FY2018 Budget
Personnel Services	\$ 888,841	\$ 861,326	\$ 984,092	\$ 992,243
Employee Benefits	324,989	319,389	363,479	402,888
Employee Reimbursements	15,417	25,768	16,520	17,400
Professional Services	27,895	23,255	20,347	23,234
Utilities	21,610	4,693	23,032	5,240
Purchased Services	3,198	1,993	3,616	1,570
Repair & Maintenance	834	798	750	3,080
Rent	7,919	7,919	7,919	8,499
Insurance	5,367	1,847	1,762	2,057
Supplies	19,166	8,600	22,599	6,030
Miscellaneous Expenses	54	2	50	-
Total Expenditures	\$ 1,315,290	\$ 1,255,589	\$ 1,444,166	\$ 1,462,241

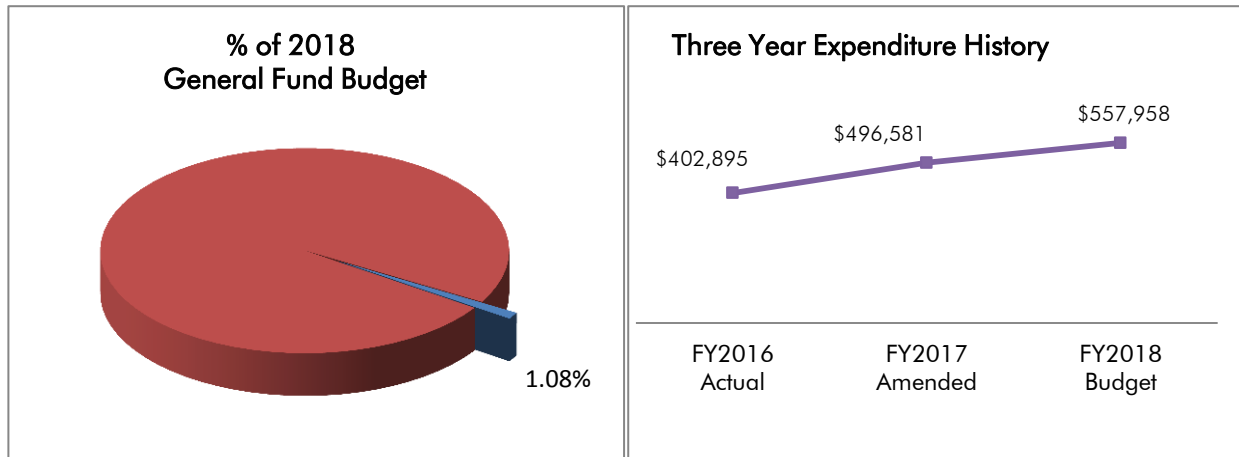


DEPARTMENT FUNCTIONS:

The Mayor and Trustees (Village Officials) are elected at large and are responsible for enacting all legislation for the health, safety and welfare of Village residents and businesses. In addition to their regular Village Board duties, the Officials operate under a Committee structure. Each Committee consists of three Board members with one Board member acting as chairperson. The committees are focused on the following areas:

- ❖ Development Services, Planning and Engineering
- ❖ Finance
- ❖ Parks and Recreation
- ❖ Technology, Innovation and Performance Improvement
- ❖ Public Works
- ❖ Public Safety

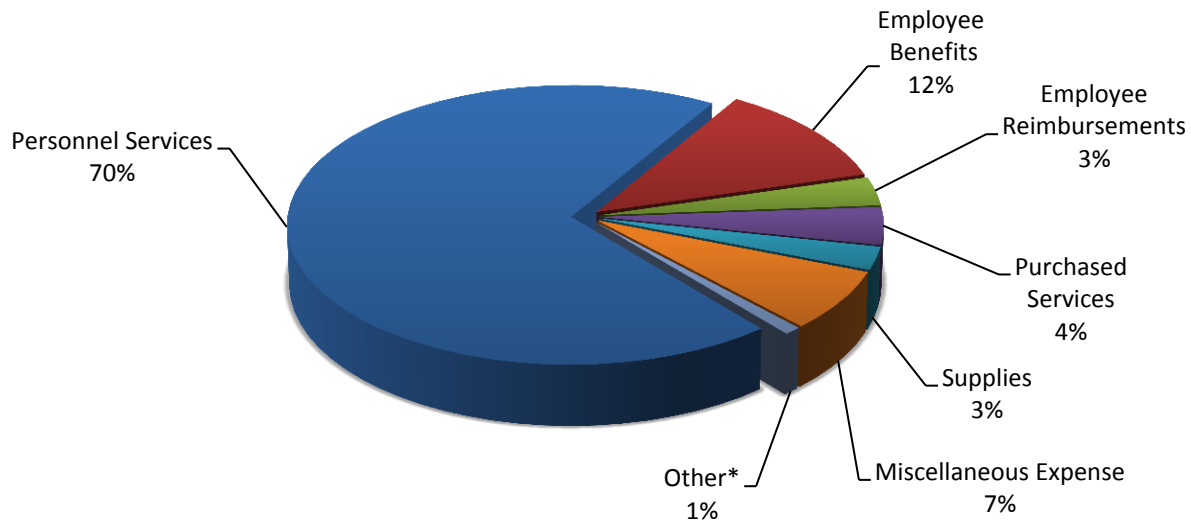
The Village Board holds full Board meetings monthly, committee meetings twice monthly and special meetings on an as-needed basis. At these meetings, Village Officials set Village policies and goals, review Department requests and address a wide variety of requests from residents, businesses, developers and others.



OFFICIALS DEPARTMENT BUDGETED POSITIONS

FULL TIME POSITION TITLE	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 BUDGET
Mayor	0	1	1
Executive Assistant to the Mayor	1	1	1
TOTAL FULL TIME PERSONNEL	1	2	2

PART TIME POSITION TITLE			
Mayor	1	0	0
Village Clerk	1	1	1
Trustees	6	6	6
Executive Assistant to the Trustees	0	0	1
Special Project Coordinator	1	1	0
Veteran Program Assistant	1	1	1
Museum Curator	1	1	1
Seasonal	2	2	1
TOTAL PART TIME PERSONNEL	13	12	11



* Other includes Utilities, Rent, Insurance, and Repair & Maintenance

	FY 2015 Actual	FY 2016 Actual	FY2017 Amended Budget	FY2018 Budget
Personnel Services	\$ 262,699	\$ 264,791	\$ 332,192	\$ 389,407
Employee Benefits	61,357	61,813	73,956	66,138
Employee Reimbursements	13,738	12,441	20,188	18,573
Professional Services	2,017	26,500	18,225	-
Utilities	1,582	3,557	2,170	3,020
Purchased Services	-	-	-	24,313
Repair & Maintenance	61	176	560	620
Rent	-	1,008	3,540	1,409
Insurance	3,084	106	255	111
Supplies	11,957	17,227	20,625	15,000
Miscellaneous Expenses	17,871	15,276	24,870	39,367
Total Expenditures	\$ 374,366	\$ 402,895	\$ 496,581	\$ 557,958



The following commissions and special events were budgeted in FY2018.

- *Board of Fire and Police Commission*
The Board of Fire and Police Commission oversees the testing and interviewing of all potential police officers for the Village of Orland Park Police Department. The Board is also involved with the hiring, promotion and disciplining of all police officers, with the exception of the Police Chief, who is appointed by the Village Manager. The Commission consists of three members that are appointed by the Mayor for terms of three years.

- *Plan Commission*
The Plan Commission is responsible for submitting to the Village Board recommendations relative to development review and land use planning. The Commission also hears reviews and makes recommendations to the Village Board regarding approval or disapproval of applications for major special use permits. All members of the Plan Commission are residents of the Village. Regular meetings of the Plan Commission are held twice a month. The Commission consists of seven members appointed by the Mayor who serve for one year terms.

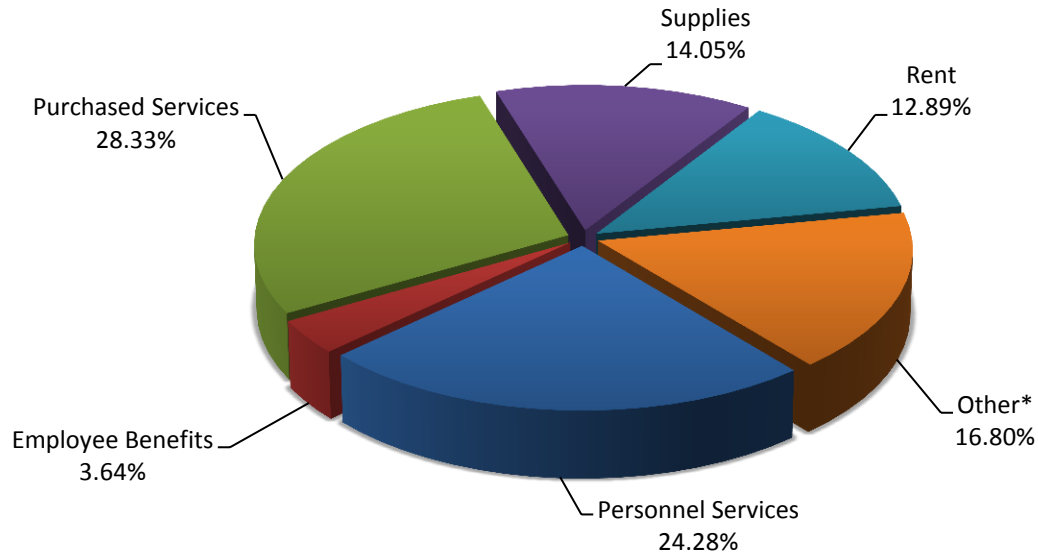
- *Zoning Board of Appeals*
The Zoning Board of Appeals is responsible for holding hearings and making decisions in regards to applications for variances and appeals. The Board consists of four Hearing Officers who serve for one year terms.

- *Taste of Orland*
The Taste of Orland is an annual event held on the Village center grounds during the late summer. The community event brings together area restaurants, entertainment, and the residents of Orland Park and surrounding communities. The event is organized with the assistance of Village Trustees and various Village departments.

- *Special Events*
This division accounts for community wide special events such as the July 4th festivities, Centennial Park West concerts, and many other seasonal events. This includes all expenses related to those events, such as advertisement, marketing, supplies, and personnel costs.



Commissions & Special Events Expenditure Summary



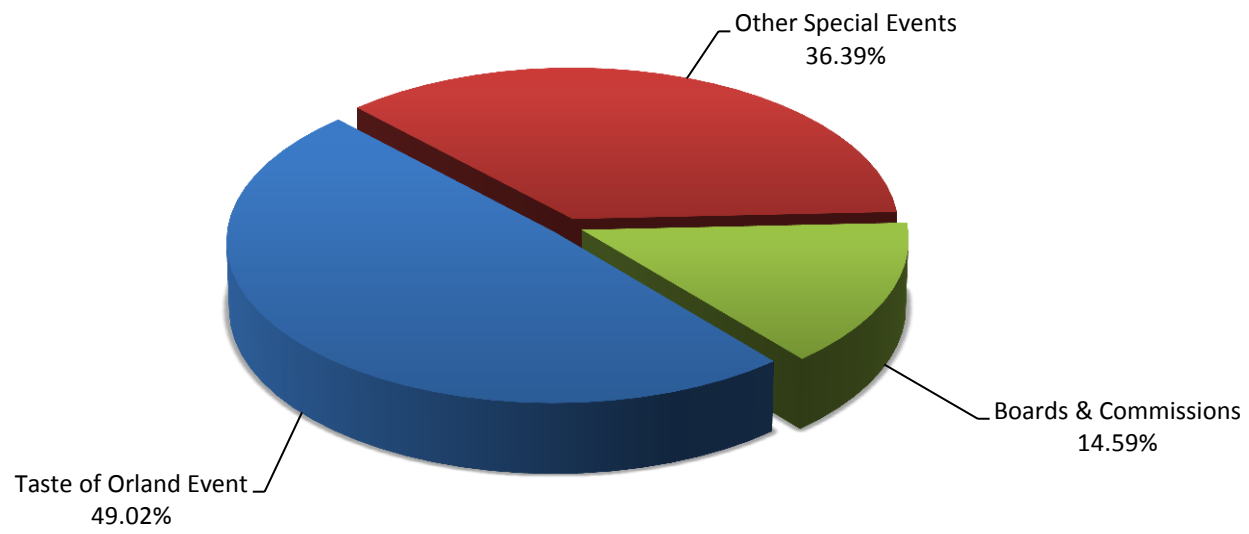
* Other includes Employee Reimbursements, Utilities, Professional Services, Miscellaneous Expense and Insurance

	FY 2015 Actual	FY 2016 Actual	FY2017 Amended Budget	FY2018 Budget
Personnel Services	\$ 82,428	\$ 96,902	\$ 92,627	\$ 88,460
Employee Benefits	21,956	13,992	13,441	13,273
Employee Reimbursements	5,287	19,017	6,875	9,425
Professional Services	25,480	22,363	13,590	15,940
Credit & Collection	-	523	-	-
Utilities	14,565	17,751	18,290	9,850
Purchased Services	105,580	220,746	270,039	103,235
Rent	40,487	40,631	42,505	46,982
Insurance	5,271	5,276	5,276	5,538
Supplies	79,541	312,754	752,296	51,205
Miscellaneous Expense	63,916	56,764	62,033	20,445
Total Expenditures	\$ 444,513	\$ 806,719	\$ 1,276,973	\$ 364,353



Commissions & Special Events Expenditure Summary by Function

Commissions and Special Events department expenditures total less than 1% of the total 2018 General Funds budget.





DEPARTMENT MISSION:

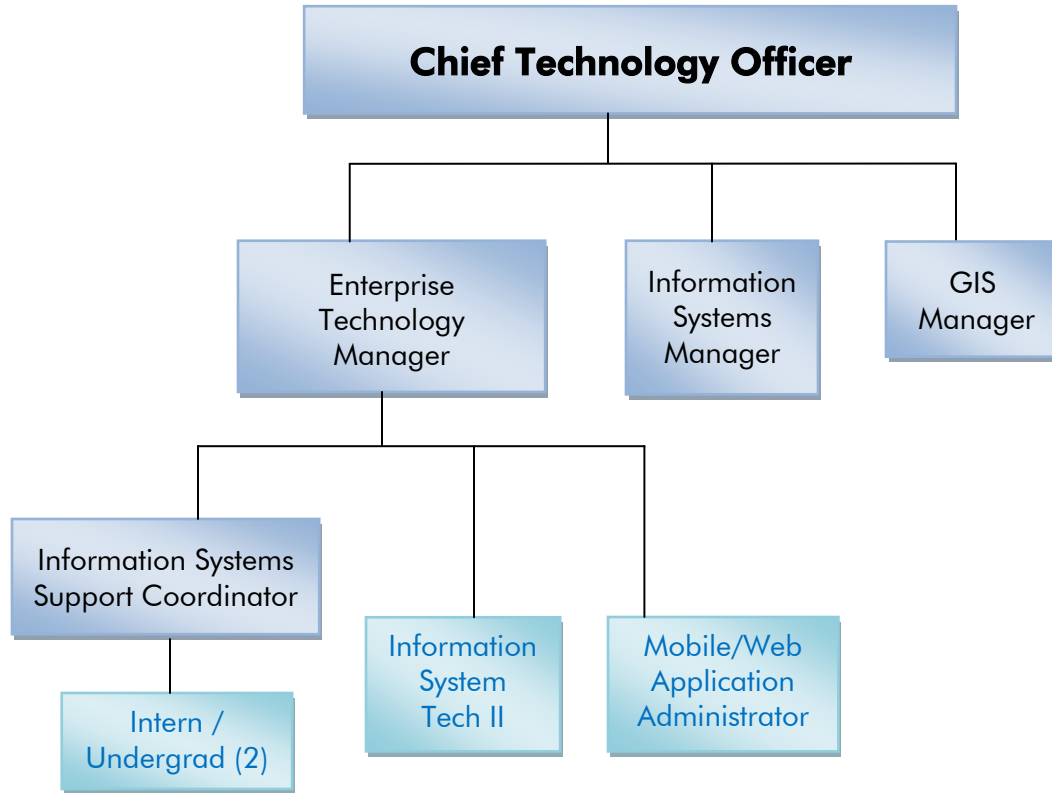
The mission of the Business Information Systems department is to implement the Village’s long term technology vision; to increase staff efficiency through the identification and recommendation of new IT standards, as well as network, hardware, and software application solutions; to provide staff and residents with tools that enhance communication and accessibility to Village Services in a strategic and well planned manner; and to coordinate the strategic technology direction of the Village by developing common standards, architectures and solutions that deliver the highest quality services in the most cost-efficient manner achievable.

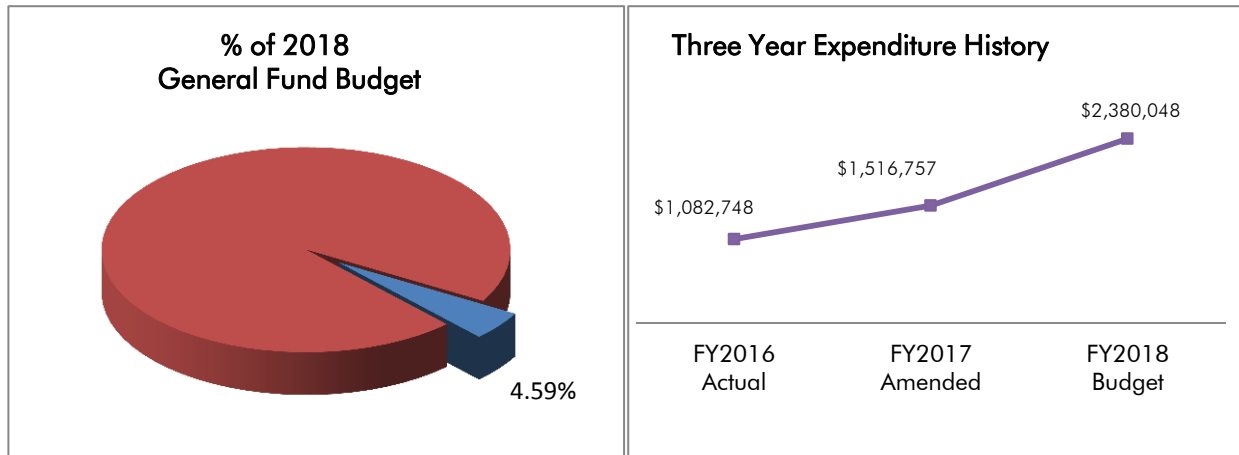
DEPARTMENT FUNCTIONS:

The BIS Department manages the Village’s information technology infrastructure; provides IT service and support to all Village departments; builds and operates the Village’s communications and computing assets, including the Village’s telephone system, ERP software, e-mail systems, networks, security, and servers; maintains the Village’s primary and secondary websites; and makes recommendations on new services to be deployed and used by Village personnel. The department supports over 400 computers, 600 telephones, and 200 multiple tablets and mobile devices Village-wide, assisting users in the effective and efficient utilization of all Village IT systems. The BIS Department ensures that information and system resources are accessible, usable and available, while safeguarding the integrity of supported applications and data sources through peer research, implementation and maintenance, security, and recovery processes.

Village Board Strategic Goal: High Performing Organization						
Department Objective	Performance Measure	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Estimate	FY18 Target
Implement integrated, adaptable and user-friendly technology improvements	Number of technology installations and implementations	6	5	3	4	5
Deliver responsive and efficient service to Village staff	Number / % of ticketing requests closed in one day or less	n/a*	n/a*	448 / 60%	1782 / 75%	2000 / 80%
Provide updated and efficient hardware equipment	Number of computer replacements	34	51	37	38	35

* New initiative implemented in 2016





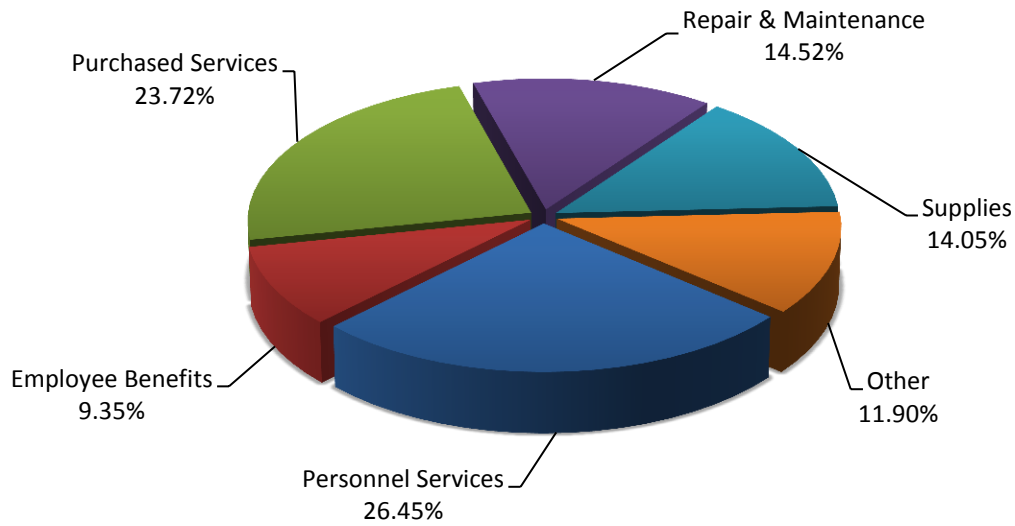
BUSINESS INFORMATION SYSTEMS DEPARTMENT BUDGETED POSITIONS

FULL TIME POSITION TITLE	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 BUDGET
Chief Technology Officer	1	1	1
Information System Manager	1	1	1
Enterprise Technology Manager	0	0	1
Information System Administrator	1	1	0
Information Systems Support Coordinator	1	1	1
GIS Manager	0	0	1
TOTAL FULL TIME PERSONNEL	4	4	5

PART TIME POSITION TITLE			
Information Systems Technician II	1	1	1
Mobile/Web Application Administrator	0	0	1
Intern / Undergrad	2	2	2
TOTAL PART TIME PERSONNEL	3	3	4



Business Information Systems Expenditure Summary

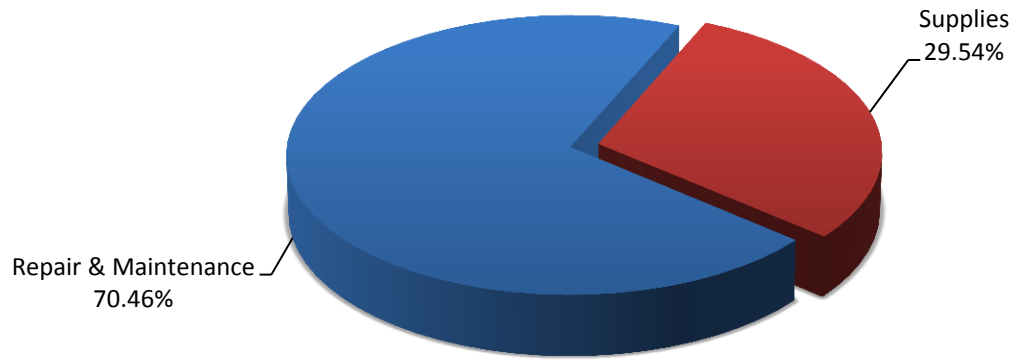


* Other includes Employee Reimbursements, Professional Services, Utilities and Insurance

	FY 2015 Actual	FY 2016 Actual	FY2017 Amended Budget	FY2018 Budget
Personnel Services	\$ 320,745	\$ 407,904	\$ 478,263	\$ 629,604
Employee Benefits	101,227	128,133	171,620	222,433
Employee Reimbursements	4,778	10,187	23,600	14,150
Professional Services	34,598	45,663	24,000	230,000
Utilities	3,089	5,969	6,250	38,120
Purchased Services	99,845	120,610	259,194	564,645
Repair & Maintenance	278,642	235,607	296,148	345,630
Insurance	1,884	647	815	1,015
Supplies	241,849	128,021	256,867	334,451
Miscellaneous Expenses	102	7	-	-
Total Expenditures	\$ 1,086,759	\$ 1,082,748	\$ 1,516,757	\$ 2,380,048



Grounds Maintenance Expenditure Summary



	FY 2015 Actual	FY 2016 Actual	FY2017 Amended Budget	FY2018 Budget
Repair & Maintenance	\$ -	\$ -	\$ -	\$ 82,280
Supplies	-	-	-	34,500
Total Expenditures	\$ -	\$ -	\$ -	\$ 116,780

The Grounds Maintenance department was created as part of the FY2018 budget to account for the maintenance of Village grounds by the Parks and Grounds department. More details about the Parks & Grounds department can be found in the Special Revenue section of this document.



DEPARTMENT MISSION:

The mission of the Development Services department is to enhance the quality of life in the community through long-term planning, development design review, and enforcement of building regulations and property maintenance and to promote economic growth by encouraging neighborhood investment, business expansion, business retention and community revitalization.

DEPARTMENT FUNCTIONS:

The Development Services Department oversees the planning, building, private engineering, transportation and economic development functions of the Village. To efficiently and effectively manage and operate these functions, the Department is organized into four divisions: Administration, Building, Planning and Transportation & Engineering.

Administration Division

The Administration Division of the Development Services Department is charged with overseeing the activities of the department and providing support to developers, architects, contractors, business owners, residents, and staff in the various Village departments.

The Administration Division is the front line for all incoming calls, visitors, petitions, permits, and licenses, including business licenses, contractor licenses, electrical registrations, crime free rental housing registrations, elevator and escalator certificates, and minor permits. The Administrative Division is in charge of creating and maintaining all files and records for the department.

Transportation and Engineering Division

The Transportation and Engineering Division provides quality control for all site work within the Village, including utilities, streets, grading, and inspection/enforcement of soil erosion control for all private development projects. Village engineers work closely with project planners, Public Works staff, and the Village's engineering consultants to coordinate the review of all new development projects presented to the Village of Orland Park, both through the Village Board of Trustees' approval process and the final engineering process. Staff also responds to inquiries from residents, potential developers and/or project engineers regarding engineering-related issues associated with new developments within the Village. The regulation of required parcel plats (subdivision/consolidation, easement, dedication, etc.) is managed by the engineers and Village legal counsel.

Building Division

The Building Division of the Development Services Department is charged with inspecting new residential, commercial, industrial and not-for-profit construction within the Village to insure compliance with municipal building codes. The Building Division conducts a large number of code enforcement operations, including:

- Issuing permits for new construction, additions, alterations, and renovations of both commercial and residential structures.
- Reviewing construction and site plans for compliance with Village Code and consulting with architects and engineers as to any revisions necessary to ensure compliance.
- Conducting preliminary plan reviews to prevent costly construction errors in material quality, sizes and methods prior to any construction.



- Reviewing industry building standards and, where practical, recommending changes to Village Code.
- Conducting hearings for variances and appeals to building and zoning codes.
- Issuing Certificates of Occupancy for all new residential and commercial structures and change of ownership of existing businesses.
- Issuing permits for elevators and signs before construction and placement.
- Ensuring contractor licensing and bonding of trades per Village Code.
- Conducting supervisory electrician’s tests and issuing certificates.
- Inspecting existing structures for compliance with the Village’s Codes and Environmental Health Standards.
- Issue licenses for all businesses, vending machines, amusement devices, billiard parlor operators, and tobacco distributors.
- Reviewing property maintenance of buildings and sites within the Village for compliance with adopted regulations and:
 - Responding to complaints received from the public,
 - Issuing citations for non-conformities,
 - And attending monthly local court hearings to establish fines.
- Licensing and inspecting new and existing rental housing units for conformance with the Village’s Rental Housing Code.
- Monitoring the Land Development Code for conformance of residential site plans in developments of six units or less.
- Implement residential Village Code changes where the existing code is outdated or new standards are recommended.
- Evaluating building damage resulting from fires, vehicle accidents, weather and storm damage, and fire sprinkler activations to determine occupancy approval.

Planning Division

The Planning Division of the Development Services Department supports the Village’s long-term vision of guiding growth while protecting and enhancing the natural and physical environment through professional guidance, including the following activities:

- Providing continual maintenance and updating the Village’s Comprehensive Plan and Land Development Code, and implementing the Comprehensive Plan objectives.
- Providing professional review and processing of all new developments proposed in the Village, going beyond code compliance, to evaluating the site design and architecture to ensure that the project will fit within the Village’s standards for high quality development.
- Providing courteous and knowledgeable service to residents who call or stop in with inquiries about specific projects, code requirements and property disputes.



- Identifying locally significant buildings and sites in the community that contribute to the Village’s cultural heritage and history and protecting and assisting them through ordinance, code, and financial aid programs.
- Providing support to the Open Lands Corporation by coordinating bi-monthly and work meetings, assisting with grant preparation and administration, providing research and monitoring the budget.
- Providing support and oversight of the implementation of the master plan for a new nature center on the former Pebble Creek nursery site.
- Providing support for bi-monthly meetings, work meetings, research, grant administration, and coordination activities for the Stellwagen Family Farm Foundation.
- Researching and applying for grants and alternative funding sources, and overseeing their administration and implementation.

Village Board Strategic Goal: Economic Development						
Department Objective	Performance Measure	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Estimate	FY18 Target
Expand Qualifying Criteria for the Appearance Improvement Grant (AIG) and market toward qualifying properties. (Planning)	Applications approved	2	2	4	3	5
Continue to market Orland Park as a prime location for development by attending trade shows, and partnering with regional economic development agencies. (Admin)	Trade shows attended	3	3	3	3	3
Conduct the Village’s Business Retention Program. (Admin)	Number of business retention visits	15	n/a*	n/a*	5	20

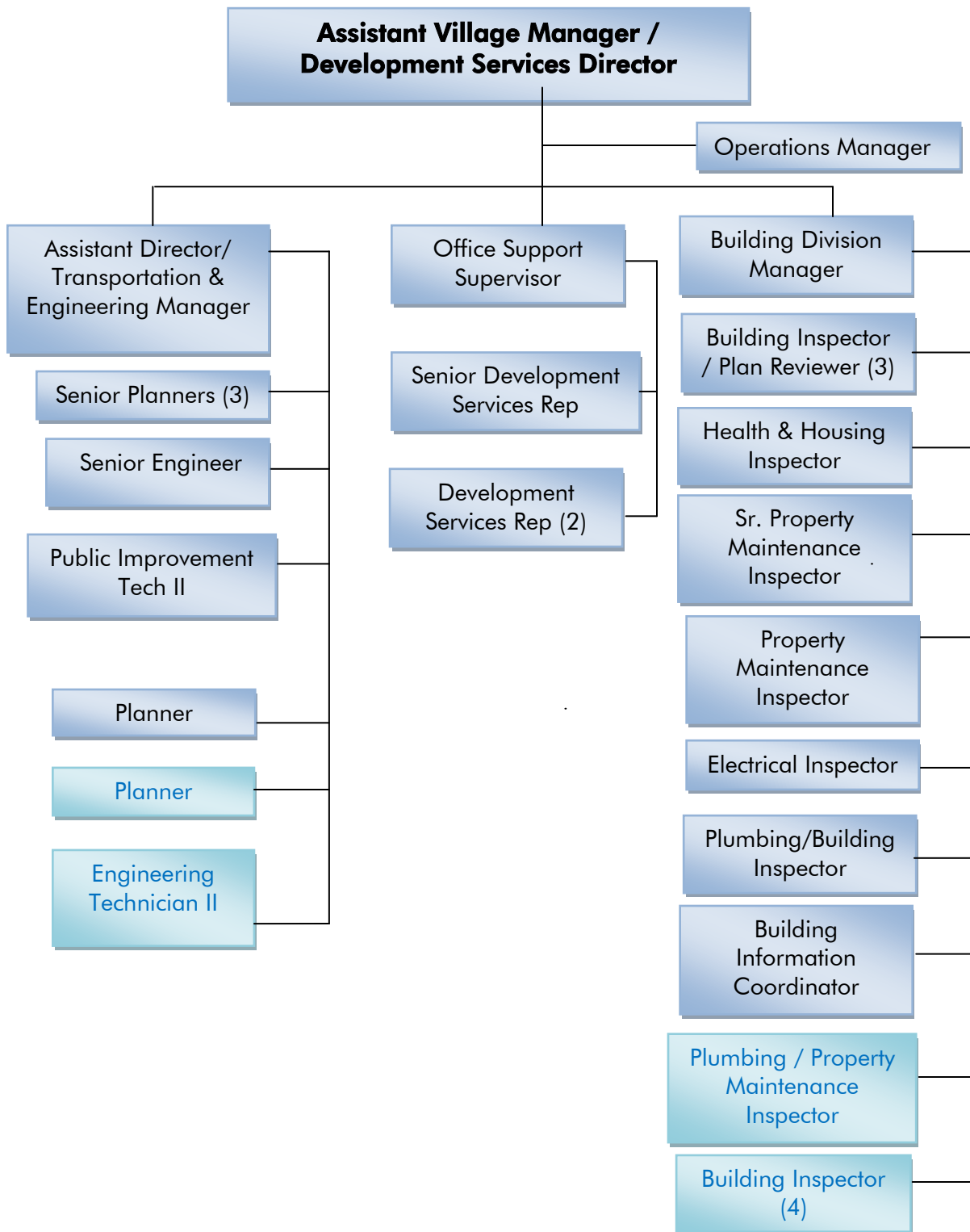
Village Board Strategic Goal: Downtown Development						
Department Objective	Performance Measure	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Estimate	FY18 Target
Execute agreements with existing development prospects and continue infrastructure improvements to support Phase 3 of the Main Street Triangle. (Admin/Planning)	Number of development projects	1	2	2	1	1



Village Board Strategic Goal: Quality of Life						
Department Objective	Performance Measure	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Estimate	FY18 Target
Continue to provide improvements to the Village transportation system	Number of transportation related projects	9	13	16	12	13

Village Board Strategic Goal: High Performing Organization						
Department Objective	Performance Measure	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Estimate	FY18 Target
Reduce commercial permit approval time. (Building/Admin)	Commercial permit review time (Submittal to Issuance; includes Village and outside time)	7.7 Weeks	8.2 Weeks	8.3 Weeks	7.9 Weeks	6.5 Weeks
Reduce the time from planning petition submission to review letter. (Planning)	Percentage of review letters released within 22 days	41%	46%	56%	n/a*	75%
Perform all inspections in 24 hour time period. (Building)	Average calendar days from request to inspection	1	1	1	1	1
Continue training throughout divisions	Number of training seminars attended	22	45	41	40	40

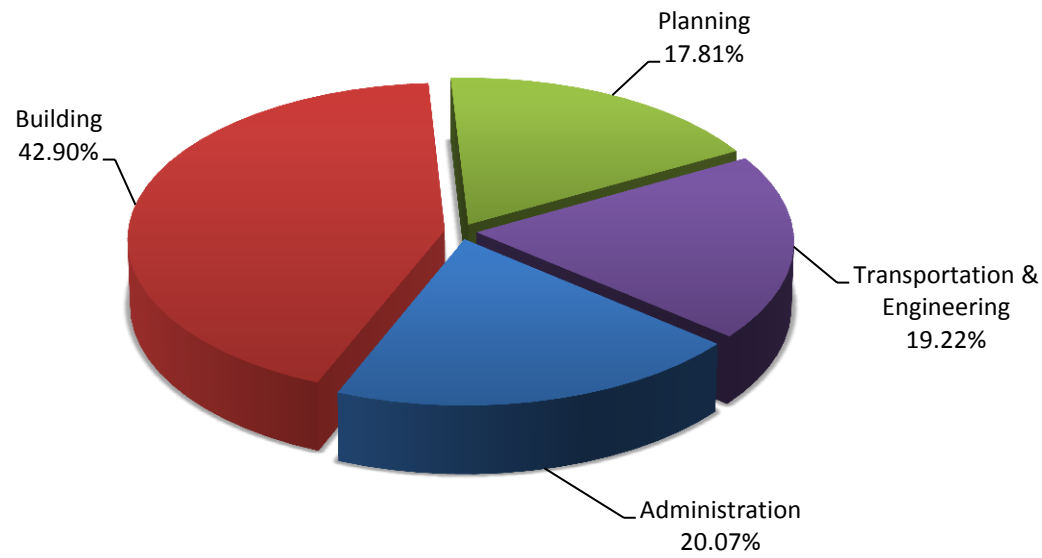
* Project paused due to staffing



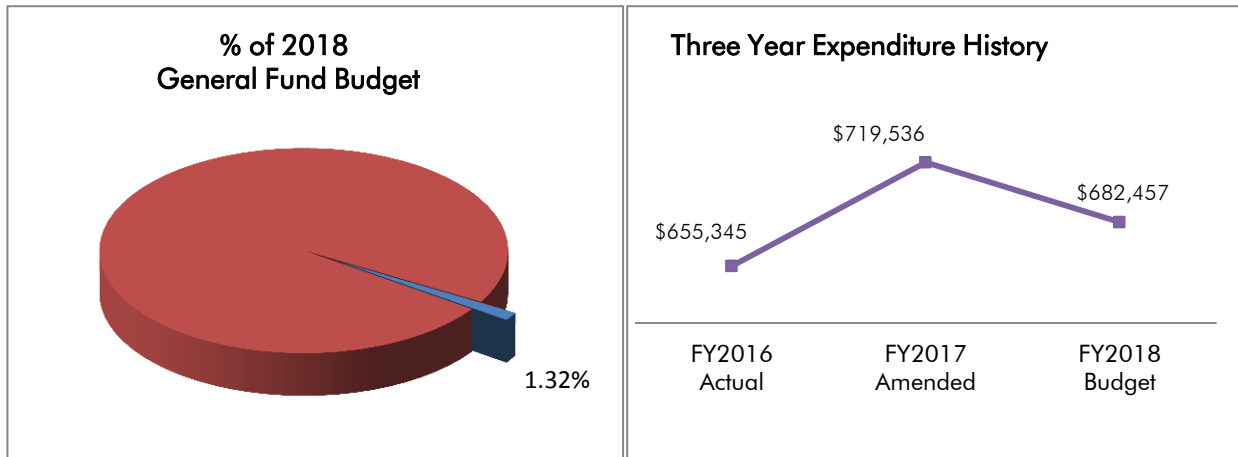
Part-time positions are indicated by blue text.



Development Services Expenditure Summary by Division



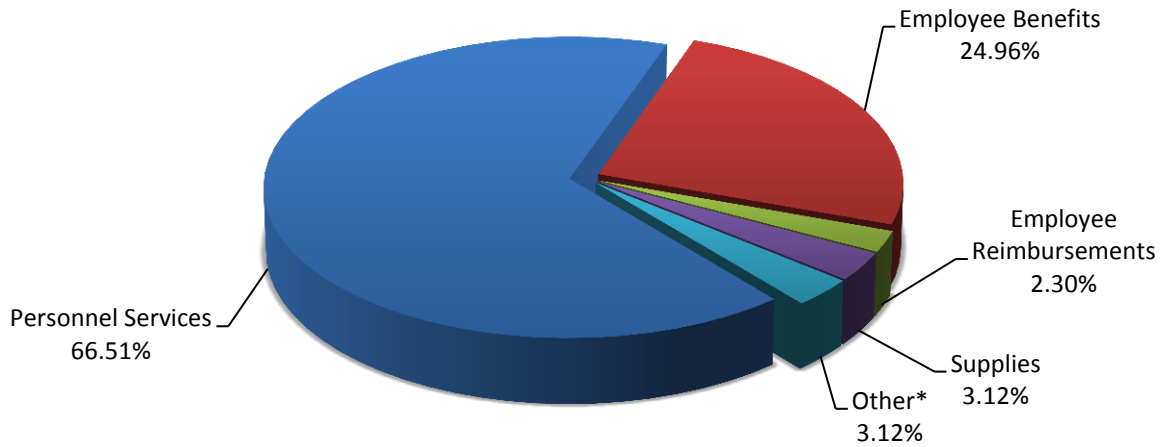
	FY 2015 Actual	FY 2016 Actual	FY2017 Amended Budget	FY2018 Budget
Administration	\$ 617,304	\$ 655,345	\$ 719,536	\$ 682,457
Building	1,141,141	1,215,238	1,326,324	1,459,088
Planning	703,843	800,903	1,117,293	605,527
Transportation & Engineering	634,157	608,257	768,492	653,735
Total Expenditures	\$ 3,096,445	\$ 3,279,742	\$ 3,931,644	\$ 3,400,807



DEVELOPMENT SERVICES - ADMINISTRATION DIVISION BUDGETED POSITIONS

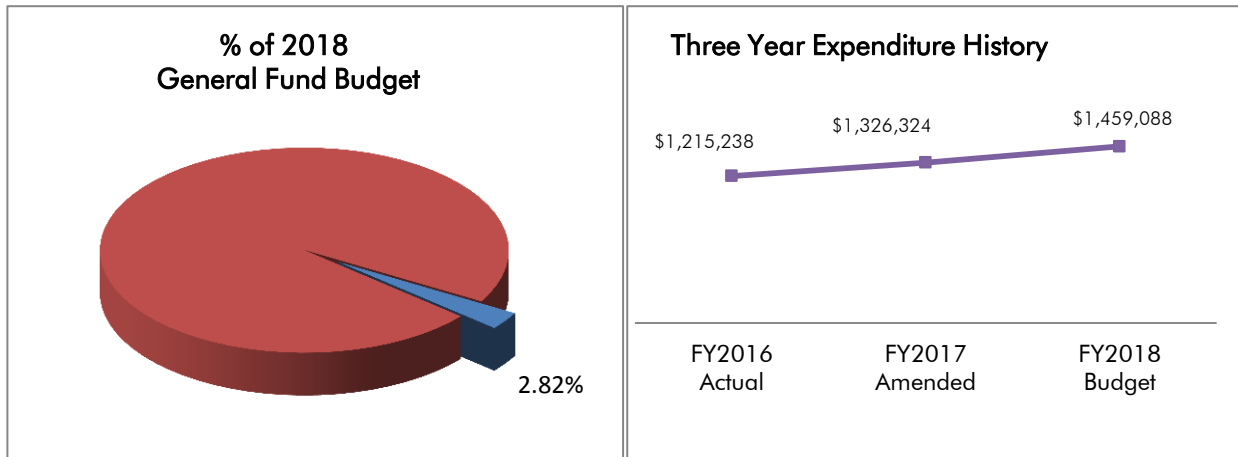
FULL TIME POSITION TITLE	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 BUDGET
Development Services Director	1	1	0.75
Operations Manager	0	0	1
Office Support Supervisor	1	1	1
Management Analyst	1	1	0
Development Services Representative	3	3	3
TOTAL FULL TIME PERSONNEL	6	6	5.75

PART TIME POSITION TITLE			
Development Services Assistant	1	1	0
TOTAL PART TIME PERSONNEL	1	1	0



* Other includes Repair & Maintenance, Utilities, Rent, and Insurance

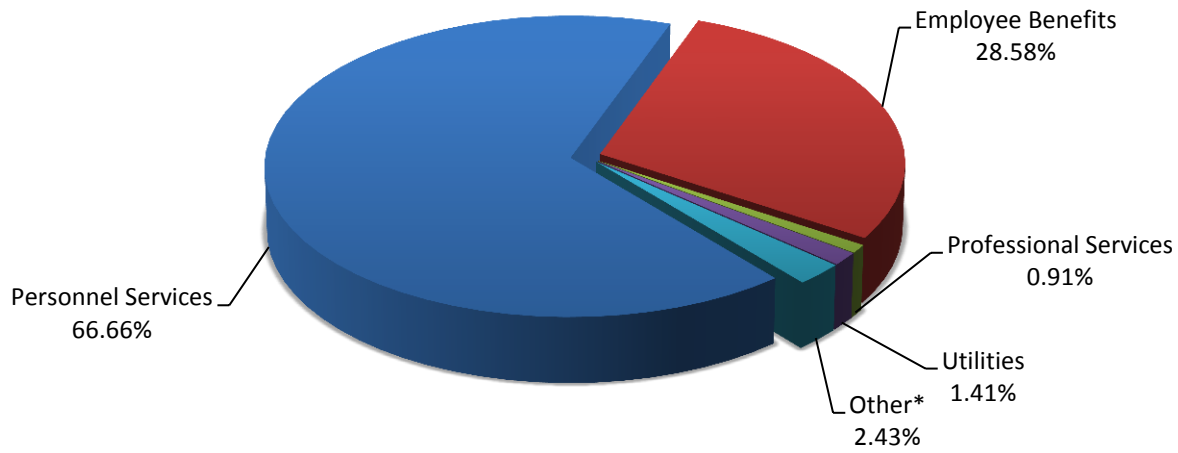
	FY 2015 Actual	FY 2016 Actual	FY2017 Amended Budget	FY2018 Budget
Personnel Services	\$ 412,162	\$ 446,205	\$ 486,409	\$ 457,002
Employee Benefits	162,194	164,388	177,911	171,468
Employee Reimbursements	13,790	12,108	17,623	15,797
Professional Services	105	-	-	-
Utilities	1,028	922	1,000	1,240
Purchased Services	17	98	-	-
Repair & Maintenance	8,388	10,872	9,630	11,150
Rent	3,581	3,581	3,581	3,581
Insurance	2,357	1,046	846	804
Supplies	13,667	15,604	22,536	21,415
Miscellaneous Expense	15	522	-	-
Total Expenditures	\$ 617,304	\$ 655,345	\$ 719,536	\$ 682,457



DEVELOPMENT SERVICES - BUILDING DIVISION BUDGETED POSITIONS

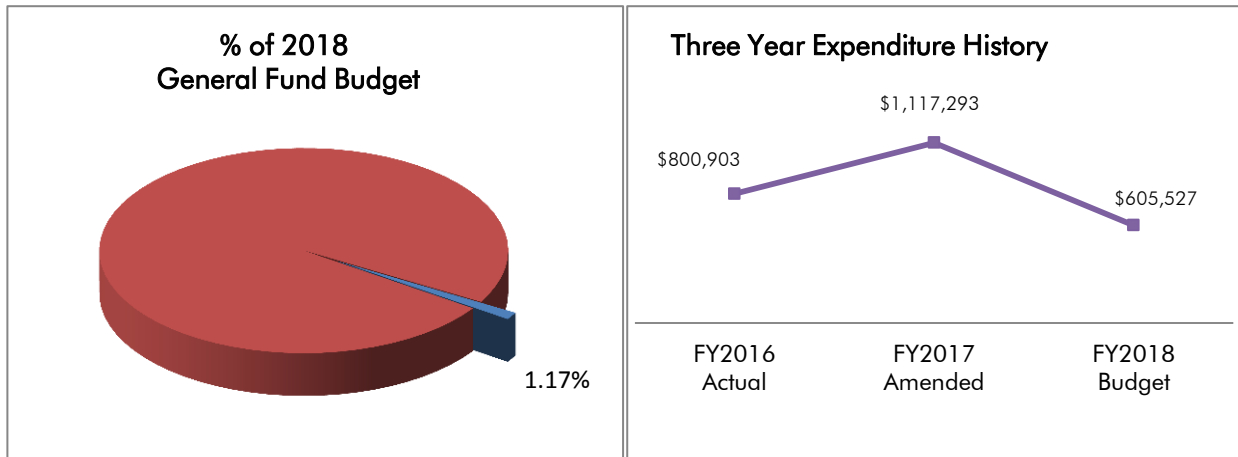
FULL TIME POSITION TITLE	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 BUDGET
Building Division Manager	1	1	1
Building Inspector & Plan Reviewer	3	3	3
Health / Housing Inspector	1	1	1
Senior Property Maintenance Inspector	0	0	1
Property Maintenance Inspector	1	1	1
Electrical Inspector	1	1	1
Building Information Coordinator	0	0	1
Plumbing Inspector	0	0	1
Plumbing / Building Inspector	1	1	0
TOTAL FULL TIME PERSONNEL	8	8	10

PART TIME POSITION TITLE	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 BUDGET
Plumbing Inspector	1	1	1
Property Maintenance Inspector	2	2	1
Building Inspector	3	3	4
Inspector	2	2	0
Health / Housing Inspector	1	1	0
Intern/Masters (Seasonal)	2	2	0
TOTAL PART TIME PERSONNEL	11	11	6



* Other includes Employee Reimbursements, Purchased Services, Insurance, and Supplies

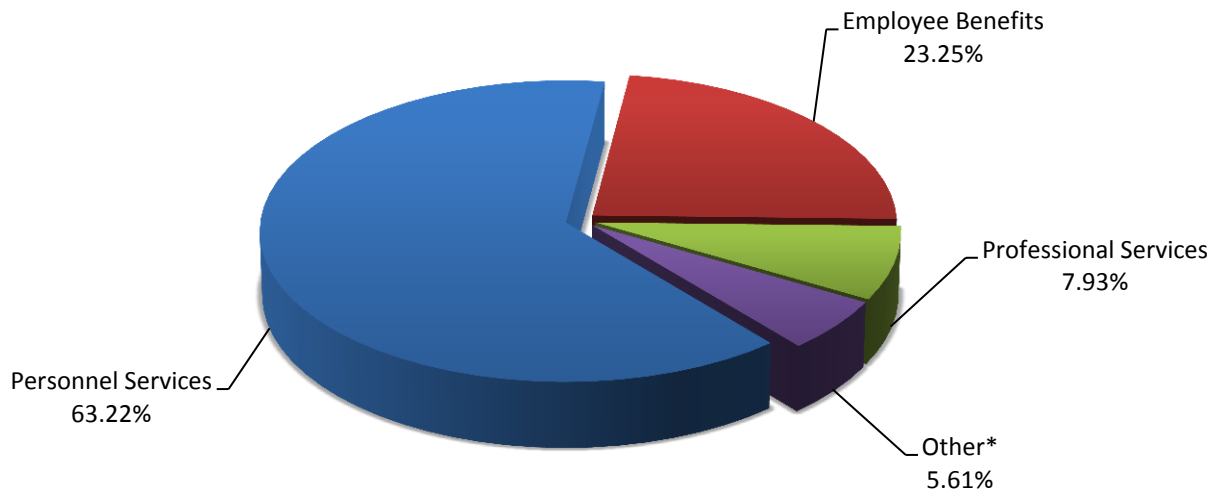
	FY 2015 Actual	FY 2016 Actual	FY2017 Amended Budget	FY2018 Budget
Personnel Services	\$ 770,571	\$ 845,493	\$ 911,238	\$ 972,683
Employee Benefits	265,931	304,067	337,403	417,066
Employee Reimbursements	8,572	8,386	10,940	12,010
Professional Services	14,490	8,950	15,500	13,250
Utilities	19,189	22,847	21,080	20,630
Purchased Services	24,893	9,272	13,000	8,000
Insurance	34,238	11,961	12,463	11,649
Repair & Maintenance	121	298	-	-
Supplies	3,136	3,964	4,700	3,800
Total Expenditures	\$ 1,141,141	\$ 1,215,238	\$ 1,326,324	\$ 1,459,088



DEVELOPMENT SERVICES - PLANNING DIVISION BUDGETED POSITIONS

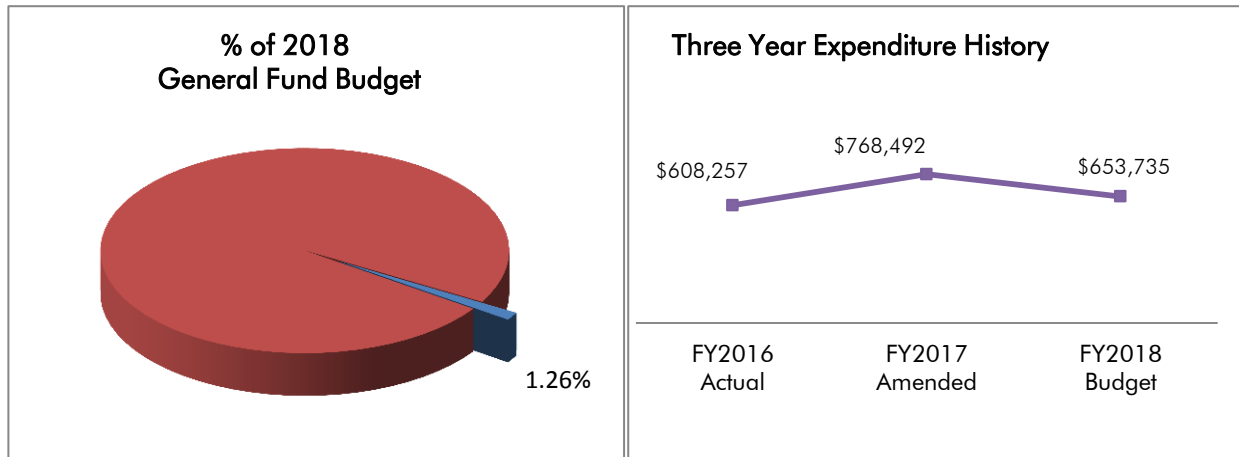
FULL TIME POSITION TITLE	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 BUDGET
Assistant Director	1	1	0
Senior Planner	2	2	0
Senior Planner/Project Manager	0	0	2
Planner I	0	1	1
GIS Analyst	1	1	0
TOTAL FULL TIME PERSONNEL	4	5	3

PART TIME POSITION TITLE			
Planner	2	2	3
Intern/Masters	1	1	0
TOTAL PART TIME PERSONNEL	3	3	3



* Other includes Employee Reimbursements, Purchased Services, Insurance, Supplies, Utilities and Miscellaneous Expense

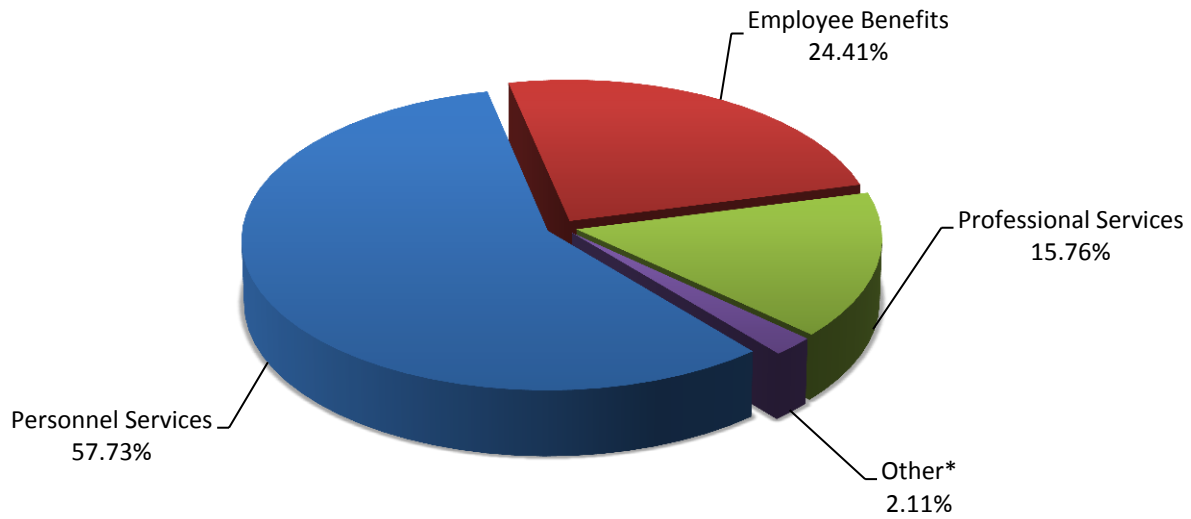
	FY 2015 Actual	FY 2016 Actual	FY2017 Amended Budget	FY2018 Budget
Personnel Services	\$ 420,616	\$ 486,214	\$ 525,847	\$ 382,791
Employee Benefits	174,658	183,408	200,073	140,787
Employee Reimbursements	9,694	10,090	13,805	20,890
Professional Services	27,943	55,775	141,333	48,000
Utilities	903	1,359	930	1,430
Purchased Services	3,885	1,620	3,000	7,478
Insurance	2,511	1,015	1,018	651
Supplies	70	340	-	1,500
Miscellaneous Expense	63,563	61,082	231,287	2,000
Total Expenditures	\$ 703,843	\$ 800,903	\$ 1,117,293	\$ 605,527



DEVELOPMENT SERVICES - TRANSPORTATION & ENGINEERING DIVISION BUDGETED POSITIONS

FULL TIME POSITION TITLE	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 BUDGET
Assistant Director/Trans. & Eng. Manager	0	0	1
Transportation & Engineering Manager	1	1	0
Senior Project Engineer	0	0	1
Engineer I	1	1	0
Public Improvement Technician II	1	1	1
TOTAL FULL TIME PERSONNEL	3	3	3

PART TIME POSITION TITLE			
Engineering Technician II	1	1	1
TOTAL PART TIME PERSONNEL	1	1	1



* Other includes Employee Reimbursements, Insurance, Supplies and Utilities

	FY 2015 Actual	FY 2016 Actual	FY2017 Amended Budget	FY2018 Budget
Personnel Services	\$ 328,610	\$ 336,783	\$ 342,040	\$ 377,383
Employee Benefits	137,225	139,662	150,205	159,562
Employee Reimbursements	1,872	1,561	4,350	7,850
Professional Services	104,403	124,202	265,258	103,000
Utilities	1,932	2,322	2,820	2,460
Insurance	59,563	3,386	3,519	3,180
Supplies	552	340	300	300
Total Expenditures	\$ 634,157	\$ 608,257	\$ 768,492	\$ 653,735



Department Mission

The mission of the Building Maintenance department is to manage the Village’s buildings and facilities by providing professional, technical and non-technical support and services to create and maintain a comfortable, safe, functional and environmentally responsible atmosphere.

Department Functions:

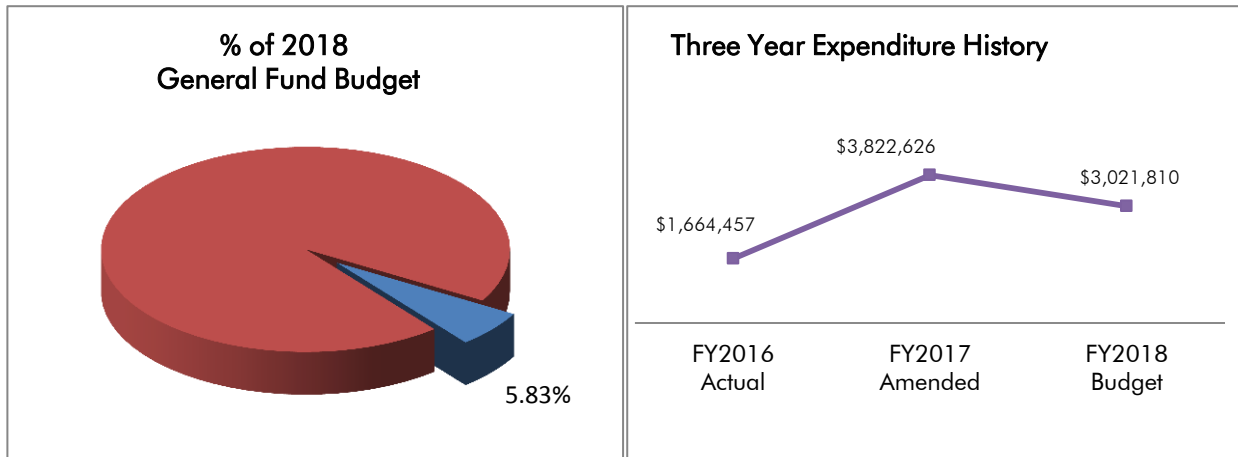
The Building Maintenance department’s primary function is to maintain the approximately 800,000 square feet of Village-owned facilities.

Building Maintenance provides building and facility maintenance functions including, but not limited to, the following:

- construction and remodeling services
- plumbing
- carpentry
- painting
- electrical and mechanical installations and repair
- snow removal

Personnel are budgeted in the Building Maintenance department, however the department reports to the Public Works director, so this department’s reporting relationship is reflected in the Public Works organization chart.

Village Board Strategic Goal: Quality of Life						
Department Objective	Performance Measure	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Est. Actual	FY18 Target
Maintain all new and existing Village buildings and comply with industry standards to best meet the needs of residents and employees.	Custodial Expenditure per Square Foot – Admin/Office Facilities	\$0.48	\$0.50	\$0.50	\$0.50	\$0.50
	Repair Expenditure per Square Foot – Admin/Office Facilities	\$5.12	\$4.70	\$4.67	\$ 4.50	\$ 4.50



* Building Maintenance expenditures increased in FY2017 with the addition of the Orland Park Health and Fitness Center.

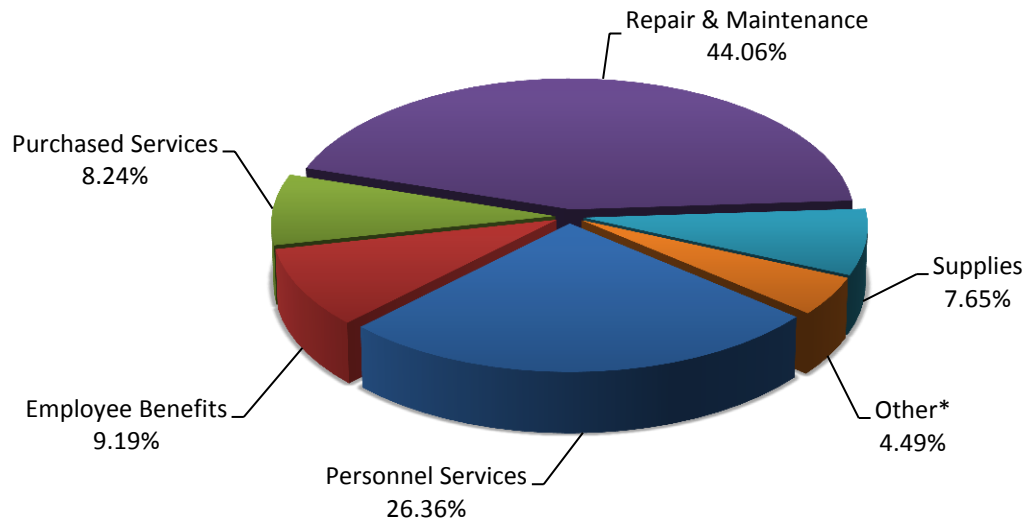
BUILDING MAINTENANCE DEPARTMENT BUDGETED POSITIONS

FULL TIME POSITION TITLE	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 BUDGET
Building Maintenance Operations Manager	0	0	1
Parks & Bldg Maintenance Divison Director	0.4	0	0
Foreman	1	1	0
Administrative Coordinator	0.4	0	0
Maintenance Worker I	1	1	1
Maintenance Worker III	4	3	3
Electrical Maintenance Technician	2	3	3
TOTAL FULL TIME PERSONNEL	8.8	8	8

PART TIME POSITION TITLE			
Maintenance	1	2	2
Maintenance II	2	3	2
Seasonal Maintenance	1	1	1
Seasonal Maintenance II	1	0	0
TOTAL PART TIME PERSONNEL	5	6	5



Building Maintenance Department Expenditure Summary



* Other includes Employee Reimbursements, Professional Services, Utilities, Rent, and Insurance

	FY 2015 Actual	FY 2016 Actual	FY2017 Amended Budget	FY2018 Budget
Personnel Services	\$ 793,962	\$ 800,361	\$ 806,624	\$ 796,621
Employee Benefits	278,666	226,561	278,162	277,820
Employee Reimbursements	2,992	664	595	620
Professional Services	5,176	4,230	34,260	27,000
Utilities	105,659	86,510	79,027	95,940
Purchased Services	172,149	172,219	193,822	249,123
Repair & Maintenance	133,075	129,263	2,060,608	1,331,285
Rent	3,450	2,250	5,100	2,700
Insurance	55,007	12,793	13,257	9,446
Supplies	206,292	229,606	351,171	231,255
Total Expenditures	\$ 1,756,428	\$ 1,664,457	\$ 3,822,626	\$ 3,021,810



Department Mission

The mission of the Public Works department is to ensure the integrity and safety of the Village’s infrastructure, such as roads, bridges, sidewalks, water distribution, sanitary sewer, storm water collection systems, vehicles and equipment, and transportation, utilizing safe and well maintained equipment to accomplish these tasks in a cost effective manner.

Department Functions:

The Department of Public Works primary function is to maintain the Village’s infrastructure. This includes maintenance of Village-owned facilities, maintenance of roadway systems, and the operation and maintenance of the infrastructure and equipment within water, sanitary sewer and storm sewer systems. The department operates the Village’s Dial-A-Ride bus service, and manages the inventory and maintenance of the vehicles and equipment for all Village departments.

The Public Works’ function within the General Fund is separated into four divisions: Administration, Streets, Transportation and Vehicles & Equipment. Functions of these divisions include, but are not limited to, the following:

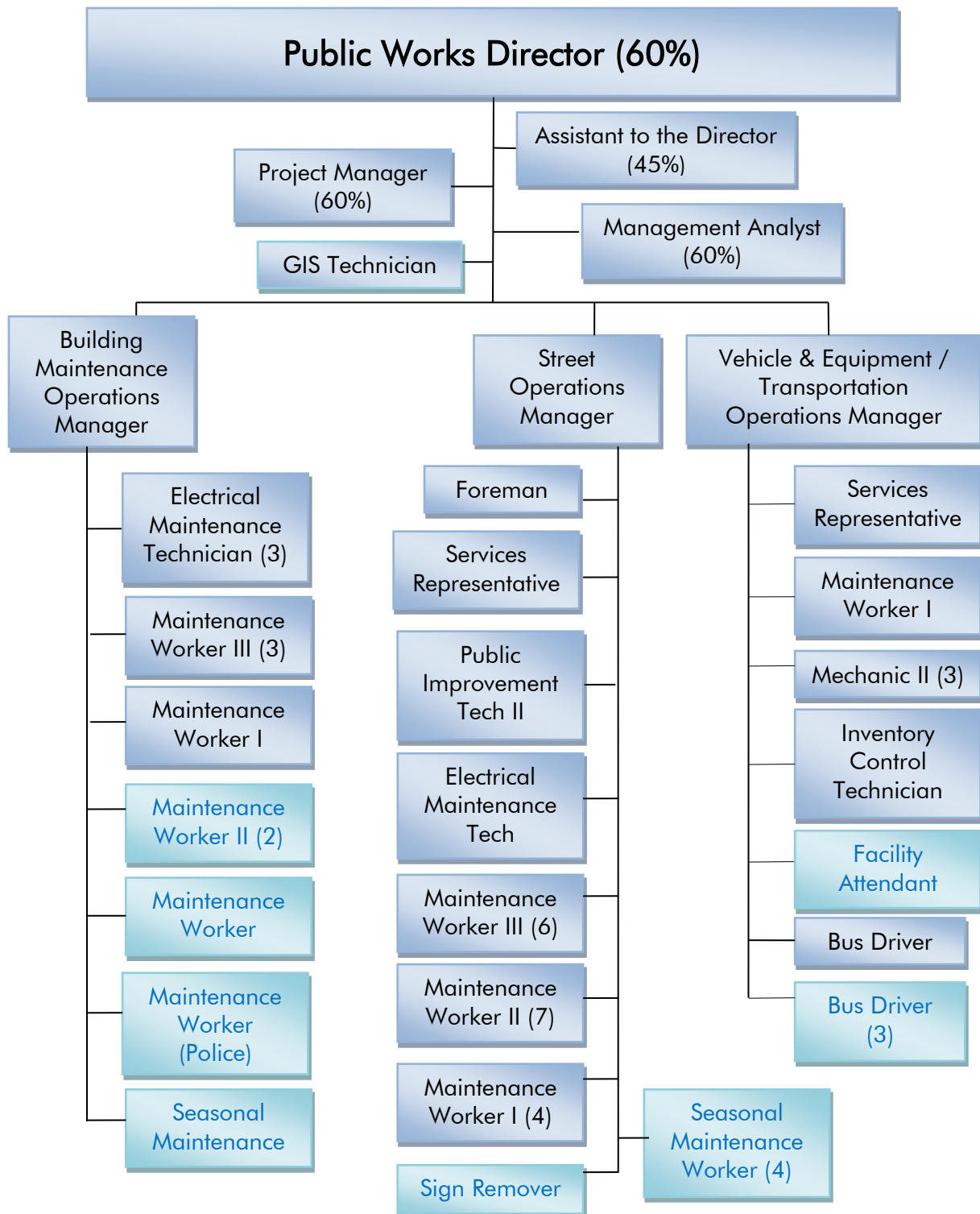
- maintenance of Village roads
- maintenance of pedestrian pathways, including sidewalks
- maintenance of roadway lighting and signage
- snow plowing
- street sweeping
- parkway maintenance
- vehicle and equipment purchase and replacement
- vehicle and equipment repairs and preventative maintenance
- supplying fuel for village vehicles and equipment
- preparing analysis for policy recommendations

The Public Works Utilities Division operates and maintains the water distribution, sanitary sewer collection and storm water systems within the Water and Sewer Fund. The mission, functions and performance measures of the Utilities Division is reported in the Enterprise Fund section of this document.

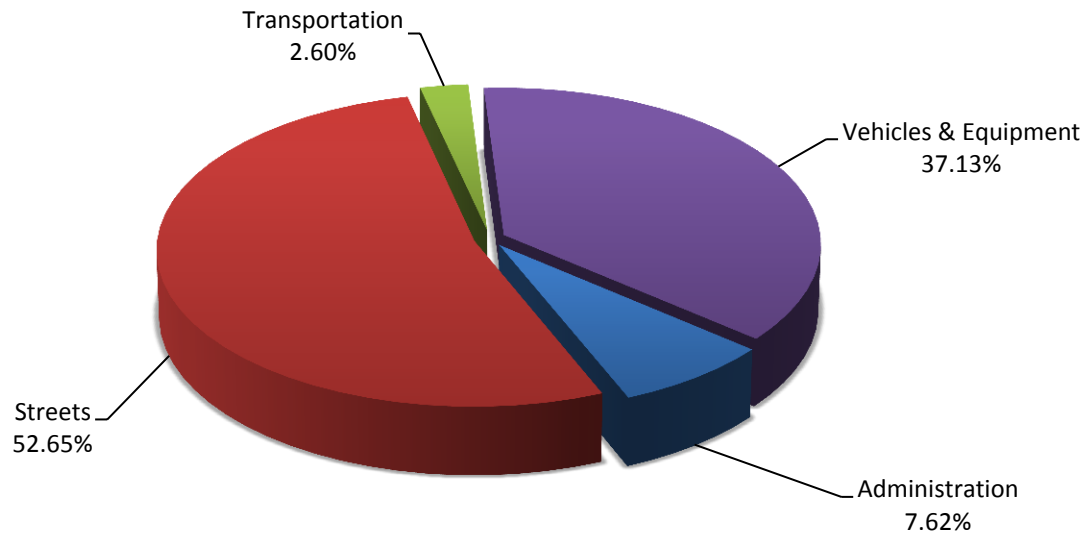


Village Board Strategic Goal: Quality of Life						
Department Objective	Performance Measure	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Estimate	FY18 Target
Report monthly activity, recapping the potholes reported and repaired, as well as other pavement issues reported but unresolved.	Average pothole repair response time	17.6 days	4 days	4 days	4 days	4 days
	Number of potholes filled	3,692	4,450	3,307	4,900	4,000
Provide efficient and effective operations, including optimized scheduling and dispatching of the Village's Dial-a-Ride service.	Percent of scheduled buses available daily for scheduled service	100%	85%	95%	95%	100%
	Number of passenger complaints	1	25	1	5	1

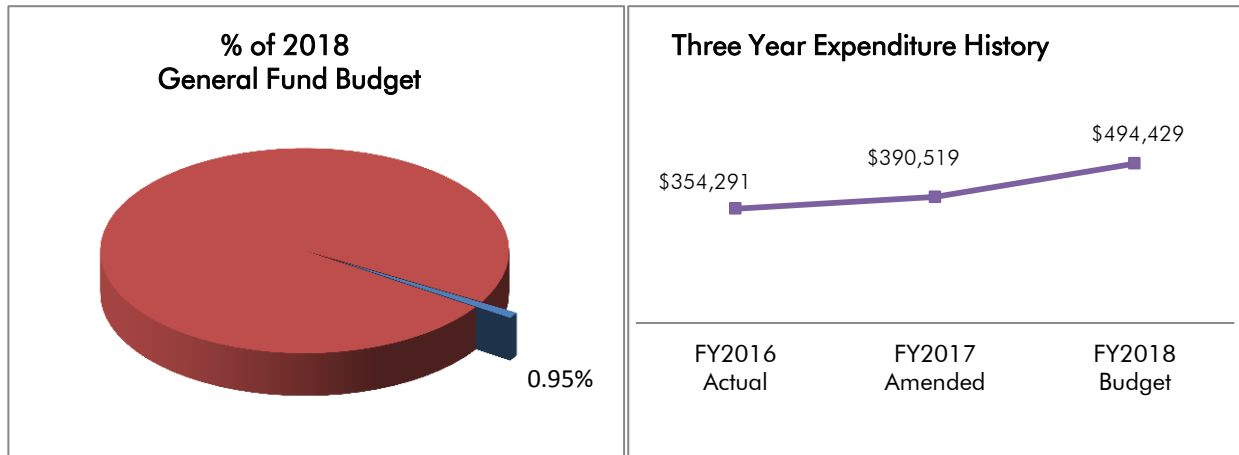
Village Board Strategic Goal: High Performing Organization						
Department Objective	Performance Measure	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Estimate	FY18 Target
Reduce the frequency and customer impact of unscheduled repairs to an acceptable level given the age of the fleet.	Average age of medium duty vehicles (months)	96	n/a	80	78	75
	Average age of light duty vehicles (months)	84	n/a	81	80	85
	Average age of police vehicles (months)	60	n/a	50	50	40
	Preventative maintenance expenditures per vehicle: medium duty / light duty	\$494 / \$1,485	n/a	\$244 / \$1,374	\$230 / \$1,300	\$275 / \$1,500
Reduce the frequency and customer impact of unscheduled repairs to an acceptable level given the age of the fleet.	Preventative maintenance expenditures per vehicle: police vehicles	\$2,034	n/a	\$1,675	\$1,500	\$1,500
	Number of scheduled preventive maintenance repairs	760	800	705	722	800
	Percent of non-scheduled repairs	21.8%	20%	20.3%	18%	15%



Part-time positions are indicated by blue text.



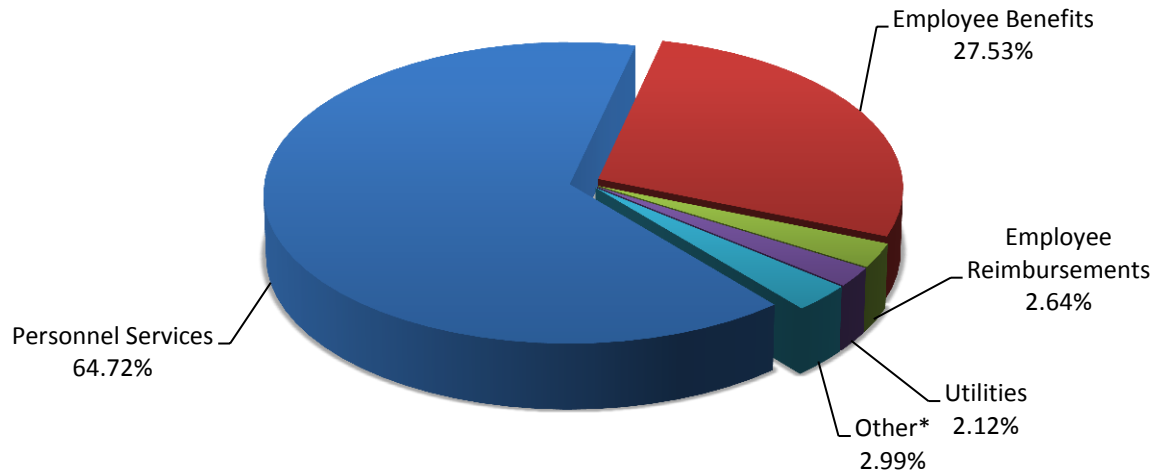
	FY 2015 Actual	FY 2016 Actual	FY2017 Amended Budget	FY2018 Budget
Administration	358,068	354,291	390,519	494,429
Streets	3,308,654	3,240,553	3,679,478	3,416,956
Transportation	141,038	153,878	166,224	168,468
Vehicles & Equipment	2,184,994	1,932,127	3,279,869	2,409,886
Total Expenditures	\$ 5,992,754	\$ 5,680,849	\$ 7,516,090	\$ 6,489,739



PUBLIC WORKS ADMINISTRATION DIVISION BUDGETED POSITIONS

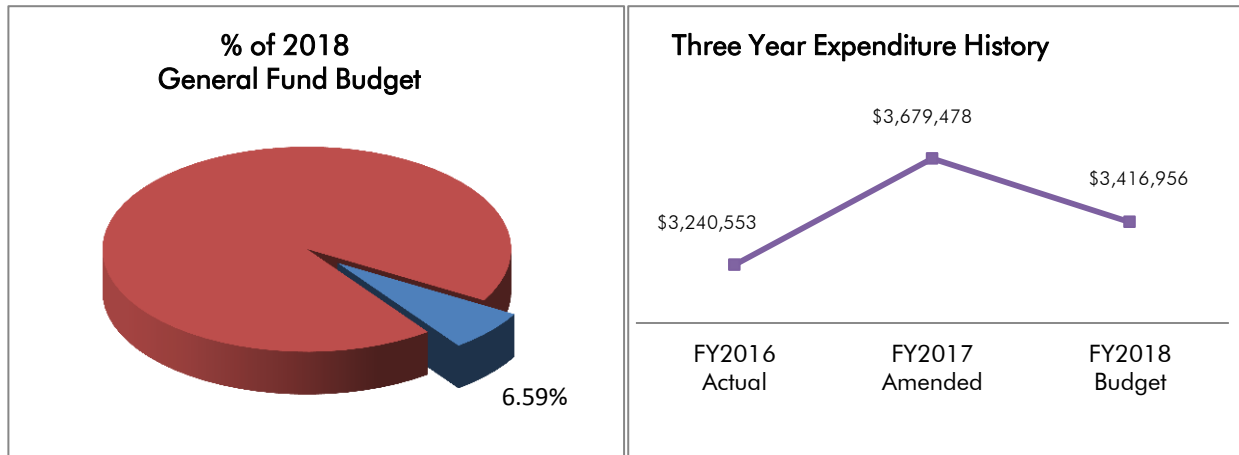
FULL TIME POSITION TITLE	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 BUDGET
Public Works Director	0.6	0.6	0.6
Assistant Director	0.6	0.6	0
Project Manager	0	0	0.6
Assistant to the Director	0	0	0.45
PW Improvement Project Coordinator	0.45	0.45	0
GIS Technician	0	0	1
Management Analyst	0.6	0.6	0.6
TOTAL FULL TIME PERSONNEL	2.25	2.25	3.25

PART TIME POSITION TITLE			
Facility Attendant	1	1	1
TOTAL PART TIME PERSONNEL	1	1	1



* Other includes Insurance, Supplies, Rent, Repair & Maintenance, Professional Services and Purchased Services

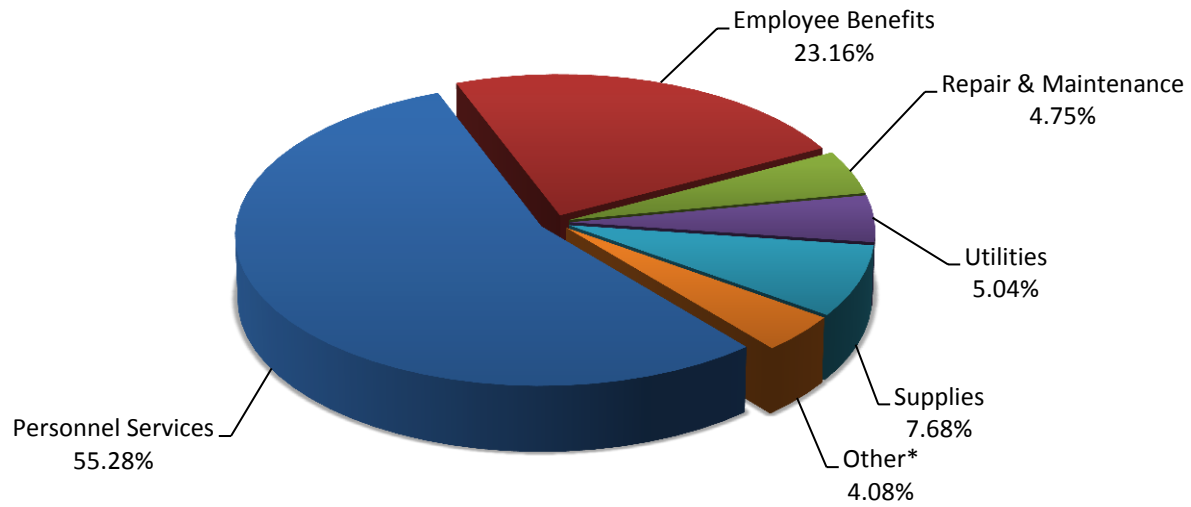
	FY 2015 Actual	FY 2016 Actual	FY2017 Amended Budget	FY2018 Budget
Personnel Services	\$ 199,345	\$ 236,451	\$ 236,260	\$ 319,996
Employee Benefits	73,538	79,949	82,225	136,097
Employee Reimbursements	9,032	9,064	13,795	13,040
Professional Services	5,060	6,001	1,605	2,500
Utilities	9,891	12,073	12,850	10,490
Purchased Services	17,779	1,112	6,500	6,700
Repair & Maintenance	33,729	4,977	6,920	2,090
Rent	178	178	178	178
Insurance	1,144	392	386	738
Supplies	8,372	4,094	29,800	2,600
Total Expenditures	\$ 358,068	\$ 354,291	\$ 390,519	\$ 494,429



PUBLIC WORKS STREETS DIVISION BUDGETED POSITIONS

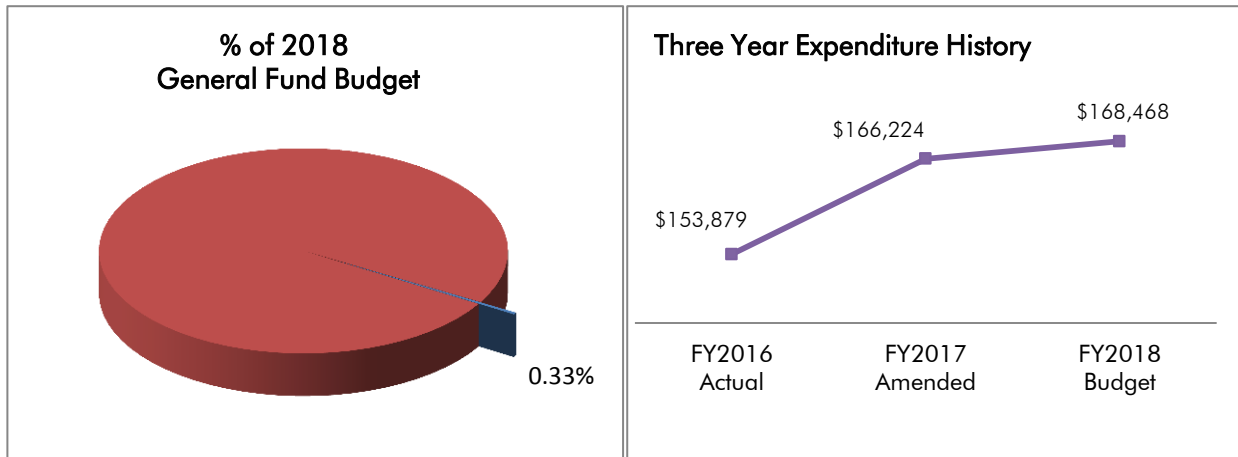
FULL TIME POSITION TITLE	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 BUDGET
Streets Operations Manager	0	0	1
Superintendent of Streets	1	1	0
Foreman	1	1	1
Public Improvement Technician II	1	1	1
Electrical Maintenance Technician	1	1	1
Maintenance Worker I	5	5	4
Maintenance Worker II	7	7	7
Maintenance Worker III	5	5	6
Service Representative	1	1	1
TOTAL FULL TIME PERSONNEL	22	22	22

PART TIME POSITION TITLE			
Sign Remover	1	1	1
Seasonal Maintenance	9	9	4
TOTAL PART TIME PERSONNEL	10	10	5



* Other includes Employee Reimbursements, Insurance, Purchased Services and Rent

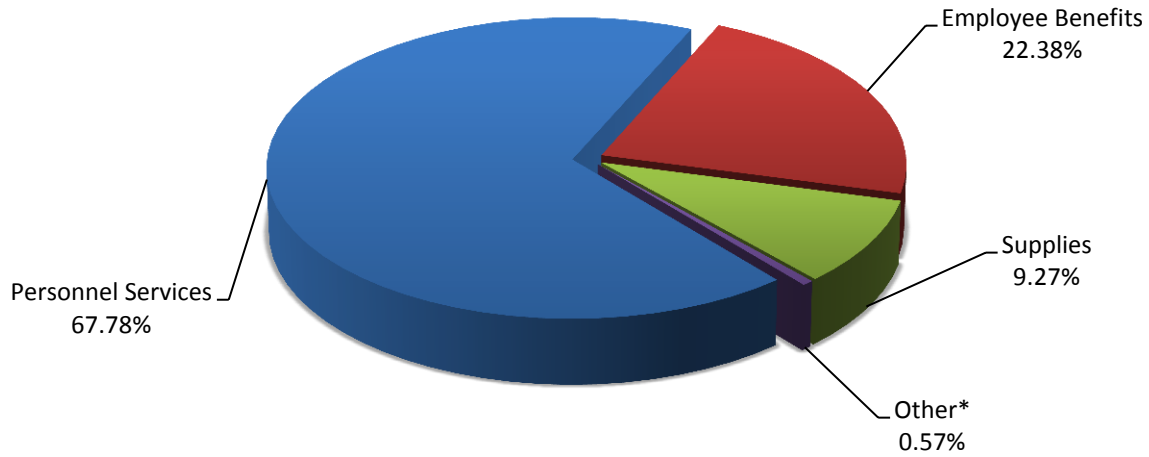
	FY 2015 Actual	FY 2016 Actual	FY2017 Amended Budget	FY2018 Budget
Personnel Services	\$ 1,669,460	\$ 1,728,190	\$ 1,874,349	\$ 1,888,887
Employee Benefits	711,838	727,796	792,312	791,496
Employee Reimbursements	5,127	2,843	4,800	400
Utilities	169,442	170,400	177,914	172,100
Purchased Services	92,625	71,254	111,605	90,230
Repair & Maintenance	140,009	129,333	177,325	162,430
Rent	6,200	10,766	7,000	6,000
Insurance	137,168	51,252	45,671	42,826
Supplies	376,785	348,718	488,502	262,587
Total Expenditures	\$ 3,308,654	\$ 3,240,553	\$ 3,679,478	\$ 3,416,956



PUBLIC WORKS TRANSPORTATION DIVISION BUDGETED POSITIONS

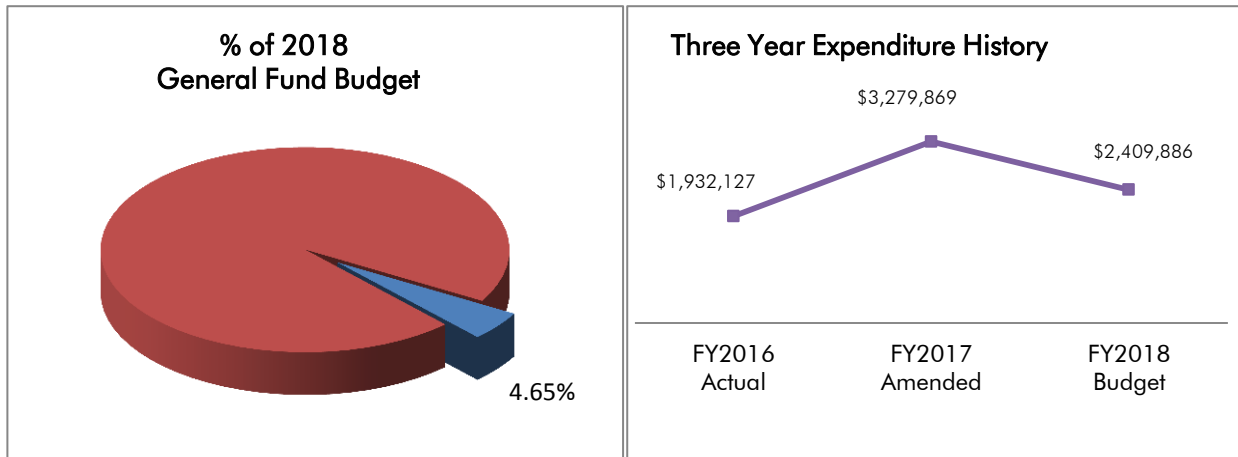
FULL TIME POSITION TITLE	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 BUDGET
Bus Driver	1	1	1
TOTAL FULL TIME PERSONNEL	1	1	1

PART TIME POSITION TITLE			
Bus Driver	3.3	3	3
TOTAL PART TIME PERSONNEL	3.3	3	3



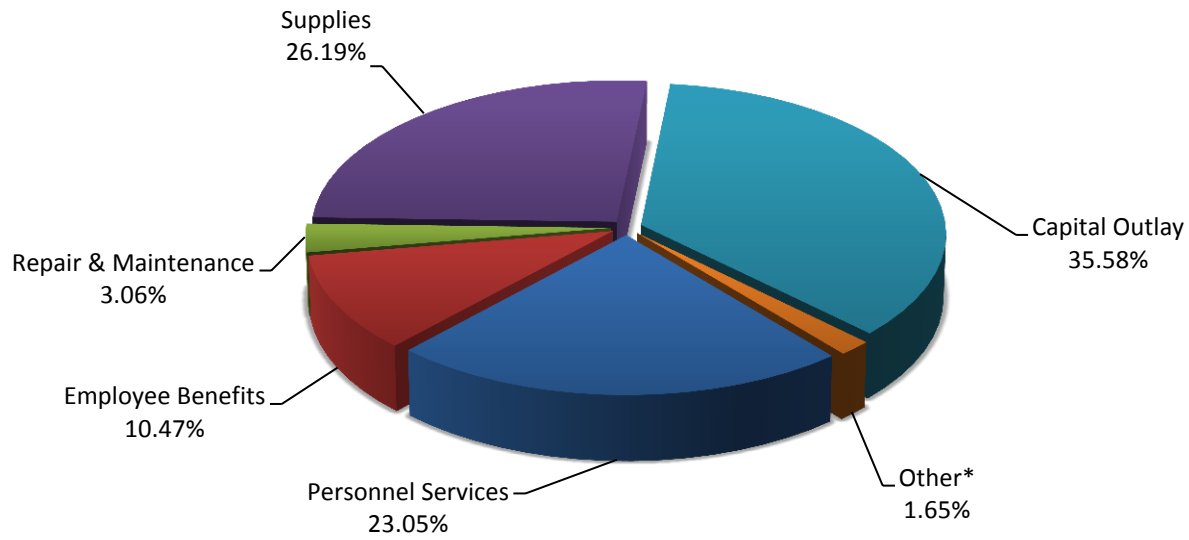
* Other includes Employee Reimbursements, Insurance and Purchased Services

	FY 2015 Actual	FY 2016 Actual	FY2017 Amended Budget	FY2018 Budget
Personnel Services	\$ 91,896	\$ 103,503	\$ 113,546	\$ 114,190
Employee Benefits	32,520	35,209	37,315	37,698
Employee Reimbursements	368	51	60	60
Purchased Services	535	657	510	750
Insurance	1,137	154	155	151
Supplies	14,582	14,304	14,638	15,619
Total Expenditures	\$ 141,038	\$ 153,878	\$ 166,224	\$ 168,468



PUBLIC WORKS VEHICLE & EQUIPMENT DIVISION BUDGETED POSITIONS

FULL TIME POSITION TITLE	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 BUDGET
V&E / Transportation Operations Manager	1	1	1
Maintenance Worker I	1	1	1
Service Representative	1	1	1
Mechanic II	3	3	3
Inventory Control Technician	1	1	1
TOTAL FULL TIME PERSONNEL	7	7	7



* Other includes Employee Reimbursements, Utilities, Insurance, Purchased Services and Miscellaneous Expense

	FY 2015 Actual	FY 2016 Actual	FY2017 Amended Budget	FY2018 Budget
Personnel Services	\$ 506,265	\$ 504,729	\$ 542,688	\$ 555,587
Employee Benefits	214,332	215,594	228,621	252,203
Employee Reimbursements	2,661	4,151	6,240	6,210
Utilities	2,022	2,108	2,050	1,190
Purchased Services	3,709	22,695	23,910	23,720
Repair & Maintenance	73,181	78,185	79,850	73,700
Insurance	8,097	6,349	7,914	8,445
Supplies	629,978	563,999	740,840	631,231
Capital Outlay	744,717	534,297	1,647,406	857,500
Miscellaneous Expense	32	21	350	100
Total Expenditures	\$ 2,184,994	\$ 1,932,127	\$ 3,279,869	\$ 2,409,886



DEPARTMENT MISSION:

The mission of the Orland Park Police Department is to enhance the quality of life for the people and families within our community by providing professional, high quality and effective police service in partnership with Village residents and businesses. The Orland Park Police Department has a vital impact on the quality of life in our community. To demonstrate our dedication to our profession and our community, we commit ourselves to the following values:

Integrity

Integrity is defined as being honest, moral, upright and sincere. We believe that integrity is the basis for community trust; therefore, we can only serve effectively to the extent that we are credible individually, as a department, and as a profession. We lead by example in both our professional and private lives and strive to serve as role models for the community. The high level of integrity of our employees is the very foundation of the Orland Park Police Department.

Community Partnership

We see the community in a partnership role; our citizens are our partners as well as our clients. Dedicated to professional service, we are constantly striving to work with the community to solve problems. We actively solicit citizen participation in the development of police activities and programs that impact their neighborhood. The department gives a high priority to crime prevention and community safety and is committed to implementing those practices that afford greater contact between the police and the community.

Community Problem Oriented Policing

The Orland Park Police Department is committed to an open and honest relationship with the community. Department members shall uphold laws in an ethical, impartial, courteous, and professional manner while respecting the rights and dignity of all persons. We shall strive to achieve a balance between enforcement and community needs that reflect both the spirit and the letter of the law.

Commitment to Employees

The department recognizes that its employees are the vital component to the successful delivery of police services. We believe we can achieve our highest potential by actively involving our employees in problem solving, and in the development and implementation of programs. We strive to achieve an environment of mutual respect and trust. The department recognizes and supports academic achievement of employees and promotes their pursuit of higher education.

Professionalism and Dedication

We are proud of the trust that the public places in us individually, as a department, and in our profession. We are committed to the development and maintenance of a force of well-trained, thoroughly professional employees that are dedicated to public service and protection to the people of the Village of Orland Park. The department shall continue to provide reinforcement and support to those employees who offer contributions to a work environment that reflects dedication to department values.

DEPARTMENT FUNCTIONS:

The Police Department's primary goal is to uphold and enforce the law impartially, and to protect life, liberty, property, human rights and the dignity of the members of the public.

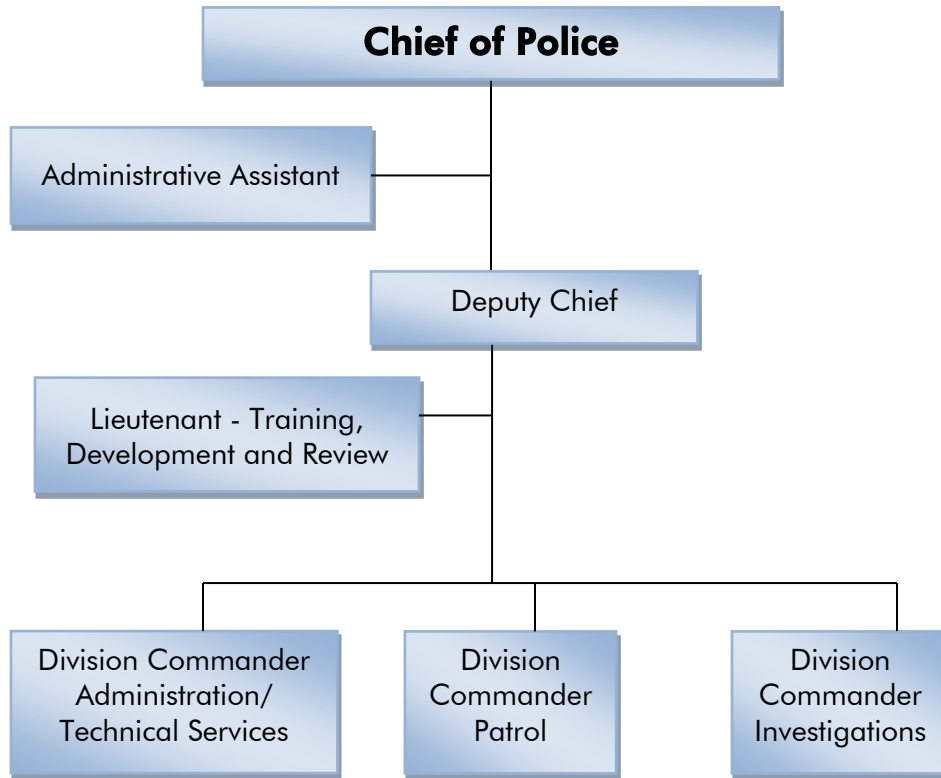


Responsibilities of the Police Department include, but are not limited to, the following:

- Promote and preserve public order
- Create and maintain a feeling of security in the community and, as much as possible, prevent conflicts and promote goodwill
- Respond and provide assistance to people in situations arising out of natural or man-made disasters, and provide active assistance to other agencies
- Aid individuals who are in danger of physical harm to their person or property, and provide necessary help to people in distress situations
- Protect Village properties including roads, railways, bridges, vital installations and establishments against acts of vandalism or violence
- Prevent crimes and reduce the opportunities for the commission of crimes through preventive action and measures, along with aiding and cooperating with the private sector in implementing measures to prevent or reduce crimes
- Document and investigate all criminal offenses, apprehend suspects and provide assistance in the prosecution of offenders
- Facilitate orderly movement of people and vehicles, and control and regulate traffic on roads and highways
- Train, motivate and ensure the safety and welfare of all police personnel
- Register all complaints brought in person, received by telephone, e-mail or other means against a member of the department and take prompt follow-up action thereon, after duly acknowledging the receipt of the complaint
- Promote a positive work atmosphere for all members of the department that values their contribution to our mission

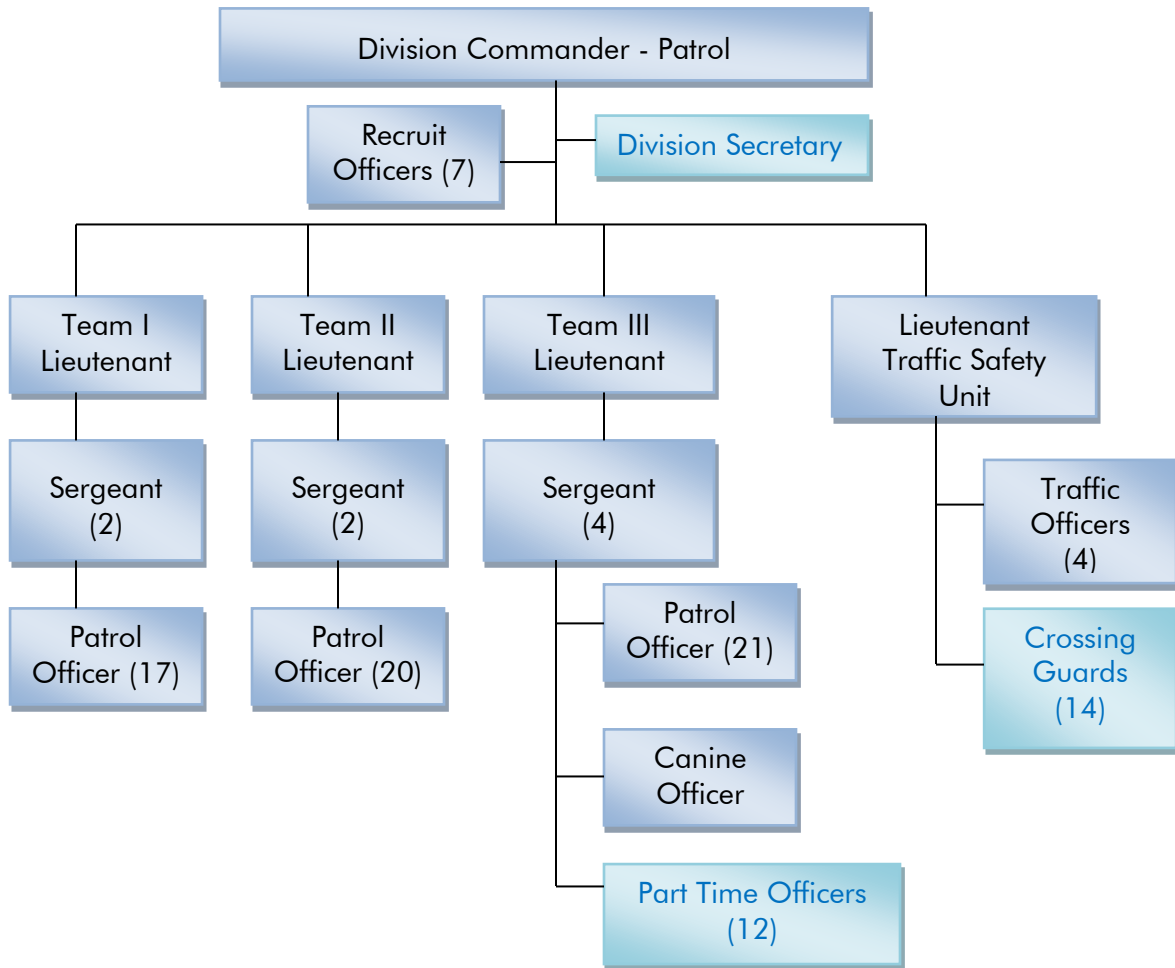
Village Board Strategic Goal: Quality of Life						
Department Objective	Performance Measure	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Estimate	FY18 Target
Increase safety within the Village.	Crime Rate per 1,000 population	22.48	20.76	22.95	19.18	19.10

Village Board Strategic Goal: High Performing Organization						
Department Objective	Performance Measure	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Estimate	FY18 Target
Serve the community with a professional and highly trained work force.	Employee training hours	16,118	16,724	18,617	20,884	18,085
	Sustained Citizen Complaint Investigations	3	6	7	10	8
Increase the productivity of the Patrol Division in arrests and the enforcement of the Illinois Vehicle Code.	Increase the number of traffic stops by 10%	12,358	11,342	10,037	11,845	13,029

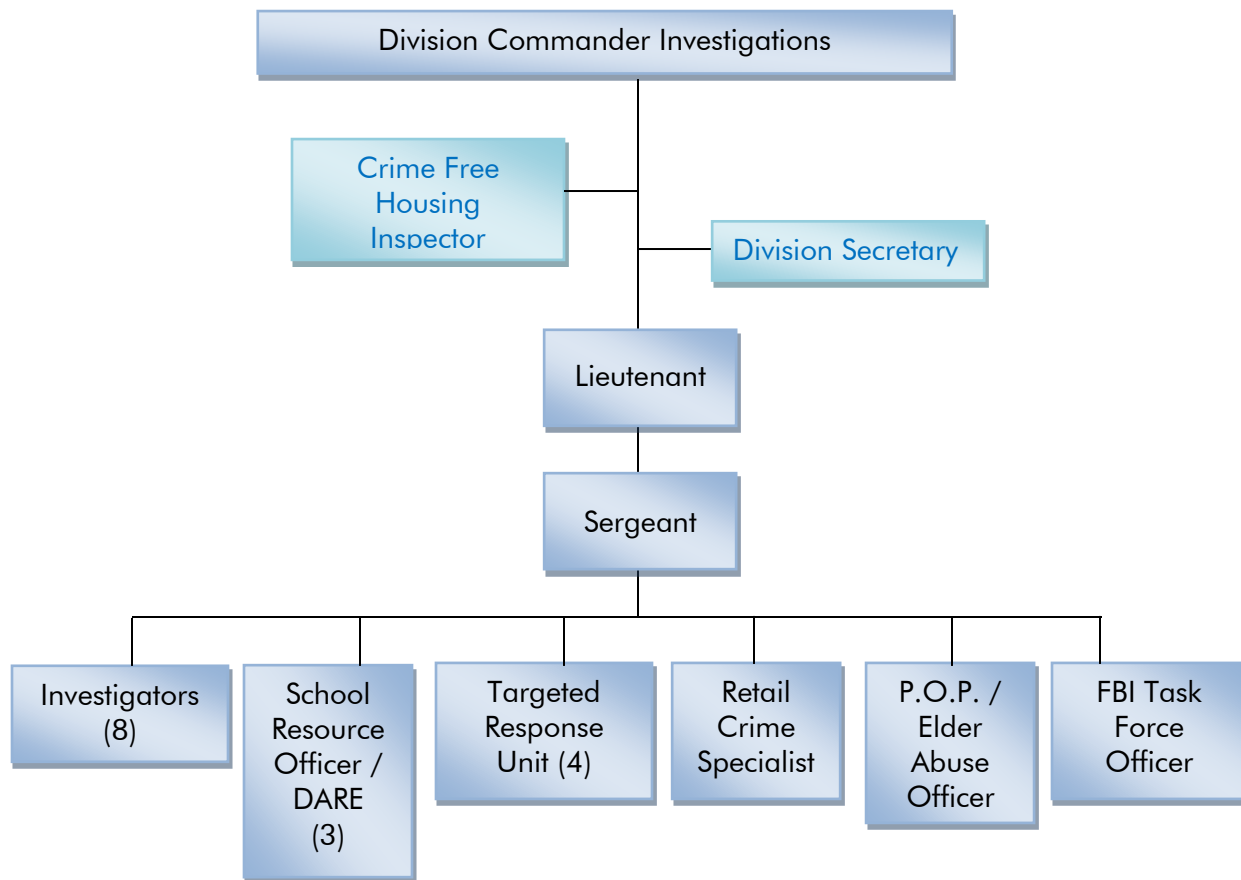


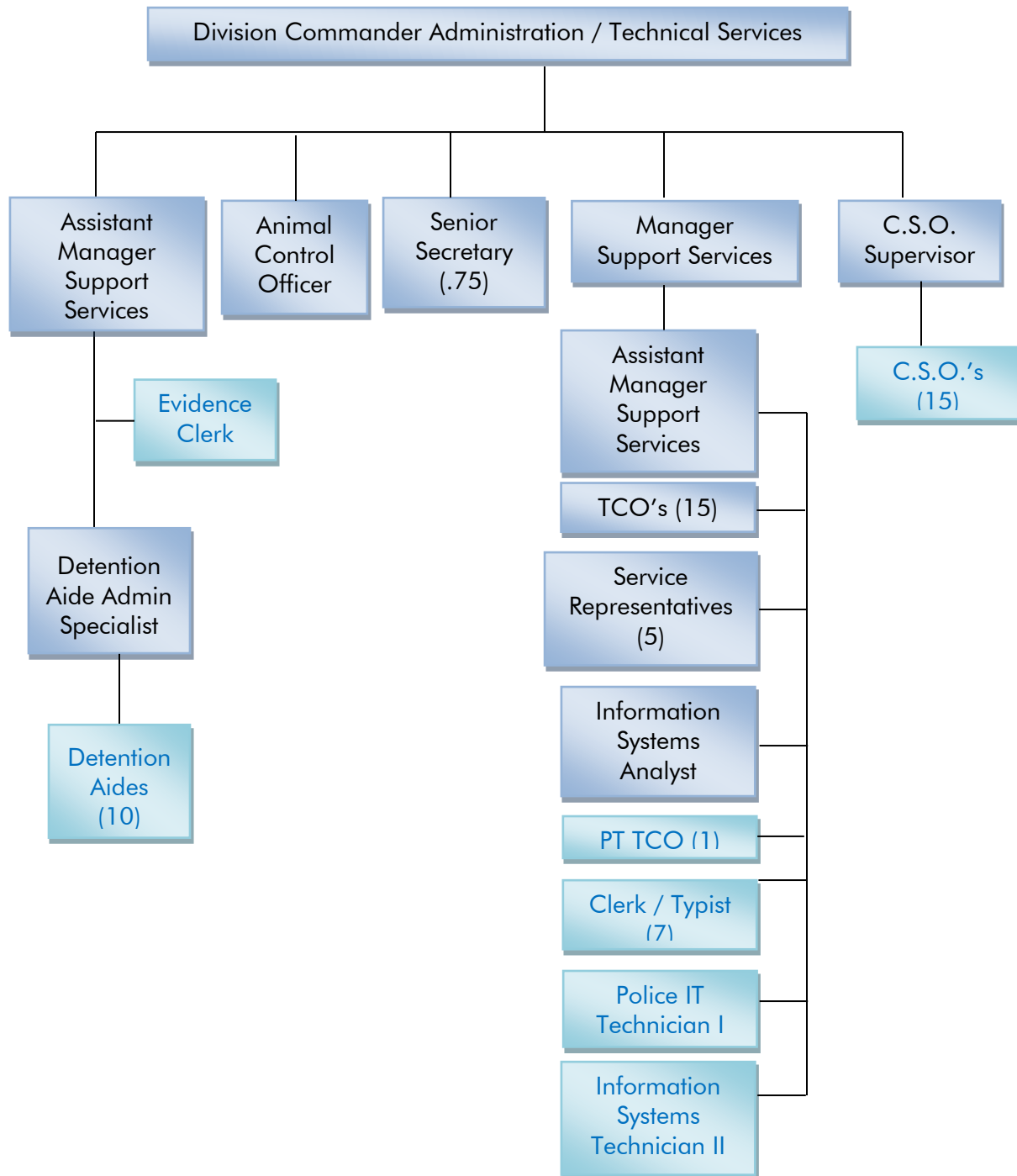


Police Department Organizational Chart

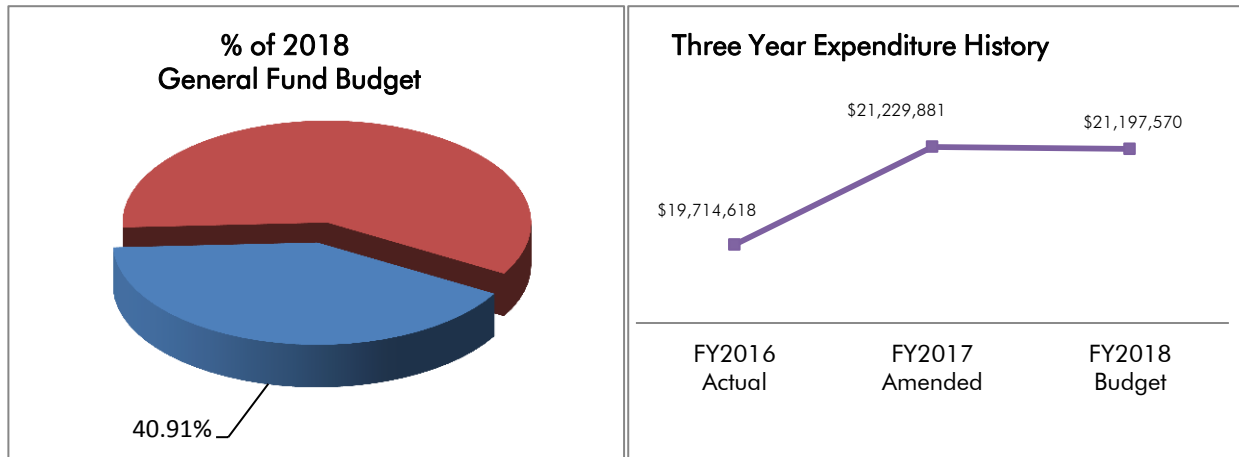


Part-time positions indicated by blue text.





Part-time positions indicated by blue text.

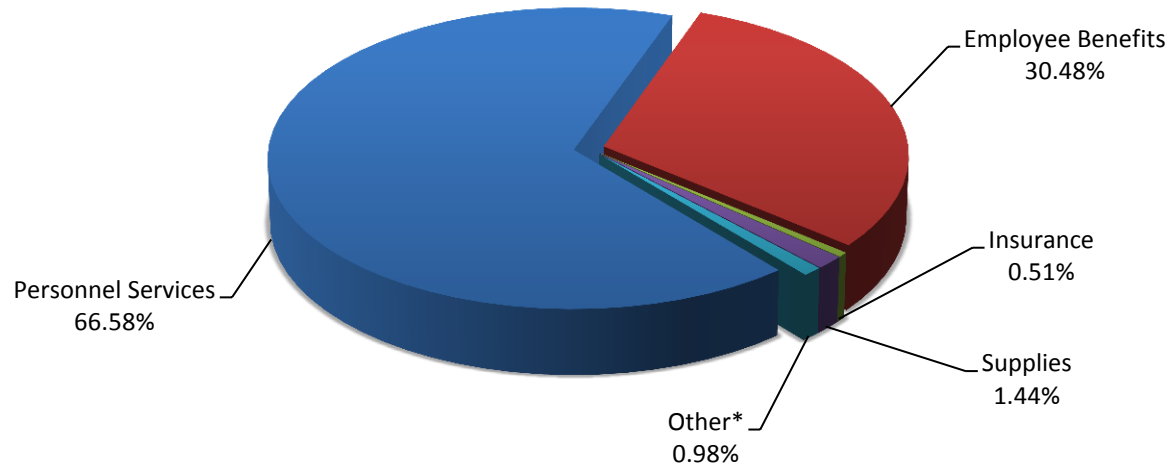


POLICE DEPARTMENT BUDGETED POSITIONS

FULL TIME POSITION TITLE	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 BUDGET
Chief of Police	1	1	1
Deputy Chief of Police	1	1	1
Commanders	3	3	3
Lieutenants	6	6	6
Sergeants	9	9	9
Support Services Manager	1	1	1
Information Systems Analyst	1	1	1
Support Services Assistant Manager	1.75	1.75	1.75
CSO Supervisor	1	1	1
Detention Aide/Adm Specialist	1	1	1
Administrative Assistant	1	1	1
Senior Secretary	0.75	0.75	0.75
Service Representative	5	5	5
Animal Control Officer	1	1	1
Telecommunicators	14	14	14
Patrol Officers	81	81	81
TOTAL FULL TIME PERSONNEL	128.5	128.5	128.5



PART TIME POSITION TITLE	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 BUDGET
Clerk Typist	8	8	8
Division Secretary	2	2	2
Evidence Clerk	1	1	1
IT Technican I	1	1	1
IT Technican II	1	1	1
Telecommunicator	2	2	2
Community Service Officer	16	16	14
Dentention Aides	9	9	10
Patrol	9	9	12
Traffic Control Officer	14	0	0
Traffic Control Supervisor	1	0	0
Crossing Guards	14	14	14
Crime Free Housing Coordinator	1	1	1
TOTAL PART TIME PERSONNEL	79	64	66



* Other includes Professional Services, Utilities, Repair & Maintenance, Purchased Services, Rent, Employee Reimbursements and Miscellaneous Expense

	FY 2015 Actual	FY 2016 Actual	FY2017 Amended Budget	FY2018 Budget
Personnel Services	\$ 12,786,380	\$ 13,176,757	\$ 14,023,510	\$ 14,113,830
Employee Benefits	5,519,082	5,955,081	6,600,176	6,461,824
Employee Reimbursements	108,746	97,806	94,716	99,364
Professional Services	9,974	14,296	18,445	3,000
Utilities	33,119	36,203	34,870	34,130
Purchased Services	7,191	5,851	5,250	21,515
Repair & Maintenance	37,277	32,177	50,490	39,930
Rent	3,141	4,188	4,188	4,188
Insurance	302,817	129,748	129,228	108,953
Supplies	248,610	250,045	254,458	304,636
Capital Outlay	22,300	-	-	-
Miscellaneous Expenses	15,259	12,466	14,550	6,200
Total Expenditures	\$ 19,093,896	\$ 19,714,618	\$ 21,229,881	\$ 21,197,570



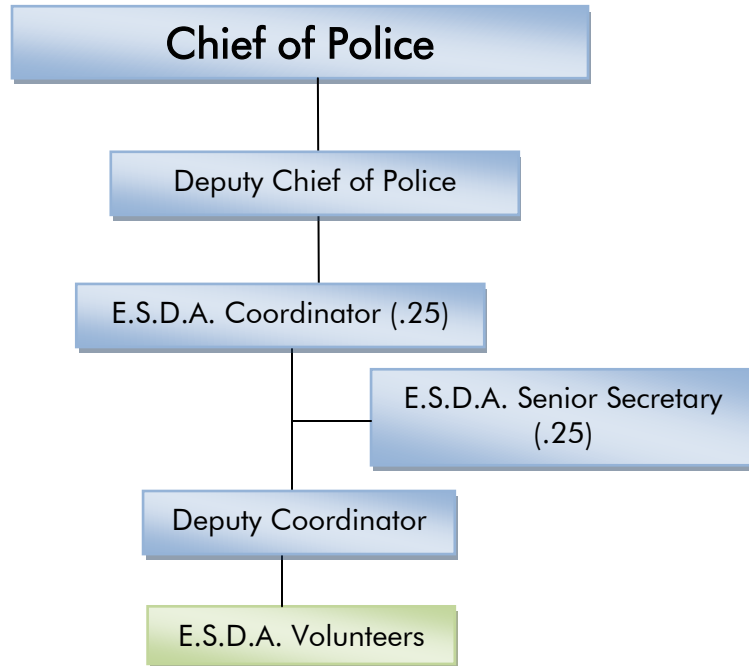
DEPARTMENT MISSION

To enhance the quality of life for the people and families within the Village by providing professional, high quality and effective emergency services in partnership with Village residents.

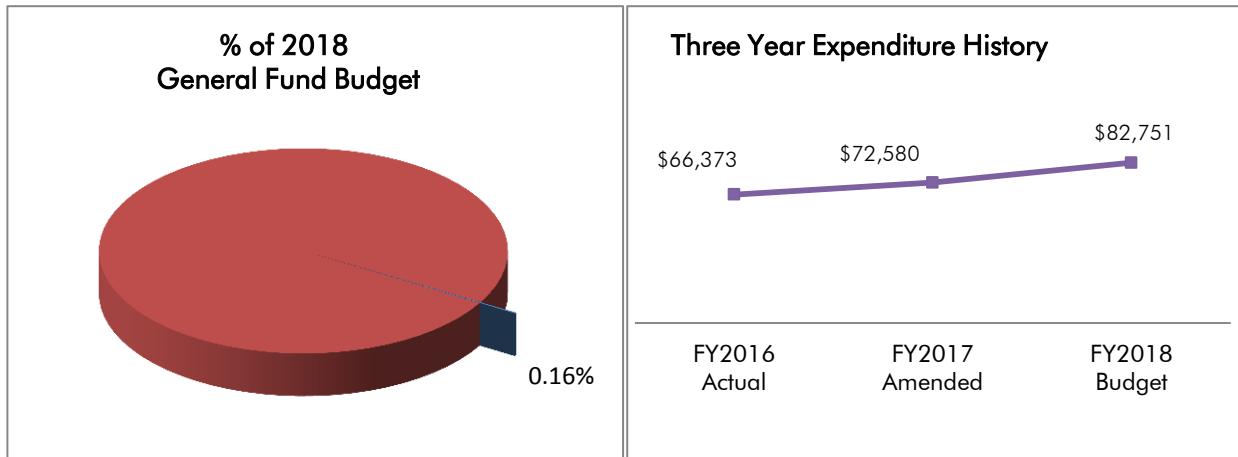
DEPARTMENT FUNCTIONS:

The Emergency Service and Disaster Agency (ESDA) is a voluntary organization managed by a Coordinator who reports to the Deputy Chief of Police. The purpose of the Orland Park Emergency Services and Disaster Agency is to assist the Police Department and the Village in mitigating, preparing for, responding to, and recovering from natural, manmade and nuclear disasters. ESDA is a contingency planning and resource management agency under the direction of the Police Department that coordinates and oversees the writing and implementation of the Village Emergency Operations Plan. It acts as a liaison with other governmental agencies, such as the Illinois Emergency Management Agency (IEMA) and the Federal Emergency Management Agency (FEMA). It maintains and implements the siren alerting system for warning residents in an emergency, such as a tornado. It maintains the Emergency Operations Center (EOC) and provides other services as assigned by the Chief of Police. ESDA also provides supplemental personnel to the Police Department to assist in traffic control, crowd control, first aid and any other duties assigned by the Chief of Police.

ESDA provides emergency services to Village residents by providing trained volunteers to back up and assist other Village departments such as the Police and Public Works Departments. It also works in cooperation with the Orland, Palos and Mokena Fire Protection Districts. Additionally, ESDA provides non-emergency assistance for specific special events that are approved and supported by the Village.

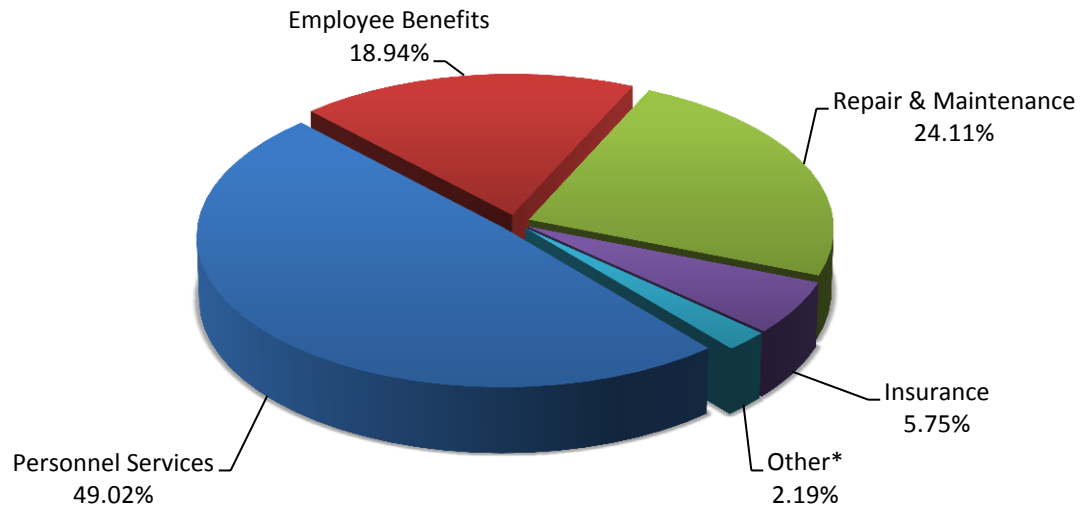


Part-time positions are indicated by blue text.



EMERGENCY SERVICES DISASTER AGENCY BUDGETED POSITIONS

FULL TIME POSITION TITLE	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 BUDGET
ESDA Coordinator	0.25	0.25	0.25
Deputy Coordinator	1	1	1
Senior Secretary	0.25	0.25	0.25
TOTAL FULL TIME PERSONNEL	1.5	1.5	1.5



* Other includes Employee Reimbursements, Utilities and Supplies

	FY 2015 Actual	FY 2016 Actual	FY2017 Amended Budget	FY2018 Budget
Personnel Services	\$ 35,919	\$ 38,954	\$ 39,599	\$ 40,562
Employee Benefits	13,503	14,319	14,907	15,670
Employee Reimbursements	140	100	1,350	300
Utilities	27	-	80	60
Repair & Maintenance	5,408	9,800	8,950	19,950
Insurance	1,497	1,344	5,394	4,759
Supplies	2,174	1,856	2,300	1,450
Total Expenditures	\$ 58,668	\$ 66,373	\$ 72,580	\$ 82,751

Special Revenue Funds

**Budget
Fiscal Year 2018**



The Village receives monthly distributions of Motor Fuel Tax from the State of Illinois; these distributions are recorded as revenue of the Village's Motor Fuel Tax Fund. The Village's Motor Fuel Tax revenues are derived from the State-imposed 19 cent per gallon tax on gasoline and 21.5 cent per gallon tax on diesel fuel. A portion of this revenue is allocated to all municipalities within the State based on the municipality's total population as a percentage of the total municipal population of the State. Municipalities may use the revenue only for road maintenance and improvement programs authorized by the State and the Illinois Department of Transportation (IDOT). The use of motor fuel tax revenues is subject to an annual audit by IDOT.

Motor Fuel Tax revenues have fluctuated over the last 10 years for a number of reasons, including changes in the amount of Motor Fuel Tax allocated each year to municipalities, changes in the Village's population and changes in gasoline and diesel fuel demand.

Expenses of the Motor Fuel Tax Fund are recorded on a monthly basis as departmental cost transfers to reimburse the Village's General Fund for IDOT approved expenditures for road maintenance and improvement programs charged to the General Fund's Public Works – Streets Division.



Revenue Summary

	FY 2015 Actual	FY 2016 Actual	FY2017 Amended Budget	FY2018 Budget
Motor Fuel Tax Allotment	\$ 1,438,285	\$ 1,495,885	\$ 1,480,591	\$ 1,467,460
Interest	3,021	1,904	2,093	1,965
Total Revenue	\$ 1,441,306	\$ 1,497,789	\$ 1,482,684	\$ 1,469,425

Expenditure Summary

	FY 2015 Actual	FY 2016 Actual	FY2017 Amended Budget	FY2018 Budget
Interfund Transfer Out	\$ 2,366,381	\$ 1,332,522	\$ 1,480,591	\$ 1,467,460
Credit, Collection & Bank Charges	47	197	-	-
Total Expenditures	\$ 2,366,428	\$ 1,332,719	\$ 1,480,591	\$ 1,467,460

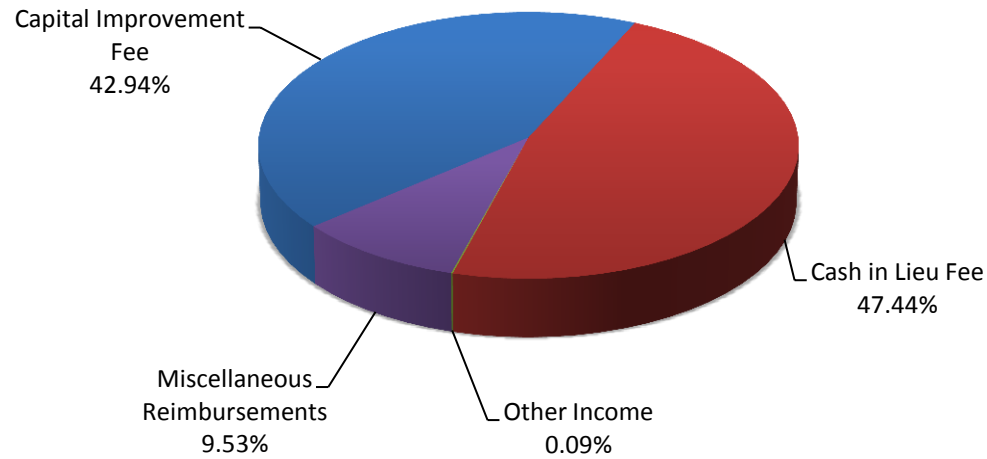


The Park Development Fund receives a capital improvement fee from developers. The current capital improvement fee is \$90,000 per acre. Developers are required to make a cash contribution to the Village equal to the capital improvement fee for seven acres of park land for every 1,000 people anticipated to reside in the development. The Park Development Fund also receives cash contributions in lieu of land for park and recreation use. These contributions are received when the developer is unable to donate the required seven acres per 1,000 people anticipated to reside in the development. These cash contributions are solely used for the acquisition of land for parks and recreation or for the improvement of recreation facilities and other parks already existing within the Village.

The amount of park facilities provided for new residents is based on data and policy contained in the Village's Comprehensive Plan, which recommends a ratio of ten acres of active parks per 1,000 residents. Of the ten acres, five acres are designated for neighborhood parks and five acres are designated for community parks. New housing developments are required to pay 100% of the land and capital costs associated with neighborhood parks, which contain facilities for immediately surrounding residents, while community parks serve all residents, so new housing developments are required to pay 40% of the land and capital costs associated with community parks. This results in the seven acre per 1,000 people requirement.



Revenue Summary



	FY 2015 Actual	FY 2016 Actual	FY2017 Amended Budget	FY2018 Budget
Capital Improvement Fee	\$ 117,893	\$ 81,263	\$ 156,350	\$ 94,750
Cash in Lieu Fee	121,894	85,539	218,970	104,670
Other Income	160	282	100	200
Miscellaneous Reimbursements	-	-	-	21,039
Total Revenue	\$ 239,947	\$ 167,084	\$ 375,420	\$ 220,659

Expenditure Summary

	FY 2015 Actual	FY 2016 Actual	FY2017 Amended Budget	FY2018 Budget
Credit, Collection & Bank Charges	\$ 168	\$ 16,900	\$ -	\$ 100
Capital Outlay	36,331	54,514	353,488	-
Total Expenditures	\$ 36,499	\$ 71,414	\$ 353,488	\$ 100



Seizure and Forfeiture Fund Summary

The Village’s Police Department seizes funds due to drug related arrests and search warrants for drug related crimes. These funds are deposited into the Seizure and Forfeiture Fund. The Police Department then petitions the courts to deem the funds forfeited. Once deemed forfeited, the Village sends all of the funds to the Illinois State Police, who then disperses the funds to the appropriate agencies, depending on which agency participated in the seizure.

Expenditure of funds from the Seizure and Forfeiture Fund are used for supporting community policing activities, training, and law enforcement operations that result in further seizures and forfeitures.

Revenue Summary

	FY 2015 Actual	FY 2016 Actual	FY2017 Amended Budget	FY2018 Budget
Fines & Forfeitures	\$ 79,666	\$ 31,863	\$ 44,900	\$ 34,000
Total Revenue	\$ 79,666	\$ 31,863	\$ 44,900	\$ 34,000

Expenditure Summary

	FY 2015 Actual	FY 2016 Actual	FY2017 Amended Budget	FY2018 Budget
Supplies	\$ 57,108	\$ 78,696	\$ -	\$ -
Purchased Services	-	-	-	-
Employee Reimbursements	5,848	23,580	-	-
Repair and Maintenance	6,289	-	-	-
Miscellaneous	9,999	4,517	-	-
Credit, Collection & Bank Charges	1,123	1,596	-	-
Total Expenditures	\$ 80,367	\$ 108,389	\$ -	\$ -



In September 2001, the Village passed an ordinance imposing a Home Rule Municipal Retailers' Occupation and Service Tax (Sales Tax) of three quarters (3/4) of one percent. The Illinois Department of Revenue began enforcing the tax on January 1, 2002. The purpose of the tax was to fund the Village's Property Tax Rebate Program, property tax abatements and various road improvement projects within the Village.

The Property Tax Rebate Program was originally established in 2002. During the FY2009 budget process, the Village Board decided to suspend the program due to the economic downturn. The Village Board reinstated the property tax rebate program in FY2012 and the program continued through the FY2016 budget year. A total of \$38,869,048 has been distributed to residents between 2002 and 2016. The program has been suspended for the 2017 and 2018 budget years. Funding availability will be reevaluated in future budget years.

Revenues collected from the Home Rule Sales Tax in FY2018 will be used to fund road improvement projects, and to abate property taxes related to debt payments. Using the revenues in this way will benefit Village residents by enabling the Village to maintain the property tax levy amount, which has not increased since 2011.



Village of Orland Park

Fiscal Year 2018

Home Rule Sales Tax Fund Summary

Revenue Summary

	FY 2015 Actual	FY 2016 Actual	FY2017 Amended Budget	FY20178 Budget
Home Rule Sales Tax	\$ 10,165,970	\$ 10,126,896	\$ 10,258,697	\$ 9,640,756
Interest	311,830	173,053	14,105	21,938
Total Revenue	\$ 10,477,800	\$ 10,299,949	\$ 10,272,802	\$ 9,662,694

Expenditure Summary

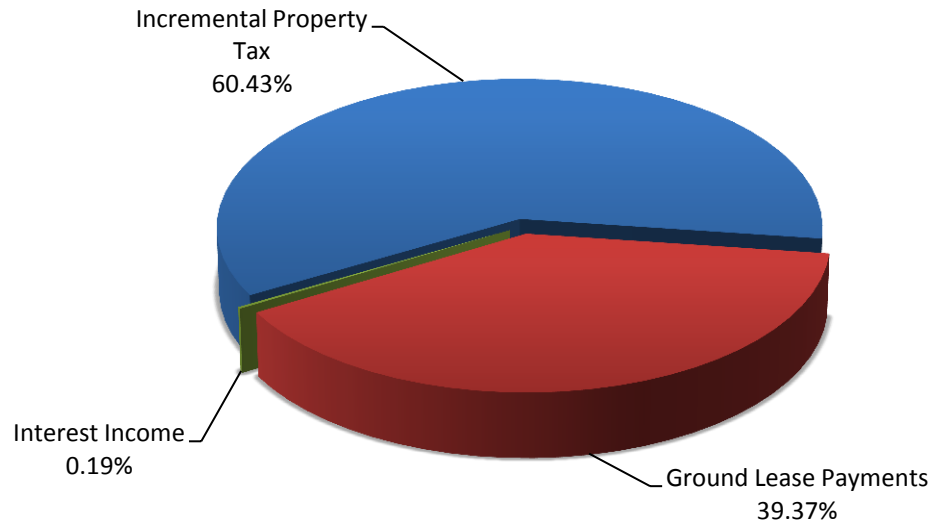
	FY 2015 Actual	FY 2016 Actual	FY2017 Amended Budget	FY2018 Budget
Interfund Transfers Out	\$ 3,808,676	\$ 1,343,275	\$ 6,597,353	\$ 12,972,246
Residential Property Tax Rebates	2,200,218	2,200,524	-	-
Credit, Collection & Bank Charges	4,047	3,843	-	-
Personnel Services	24,976	23,133	-	-
Employee Benefits	1,956	1,770	-	-
Utilities	14,130	13,106	-	-
Purchased Services	-	308	-	-
Supplies	6,474	20,331	-	-
Total Expenditures	\$ 6,060,477	\$ 3,606,290	\$ 6,597,353	\$ 12,972,246



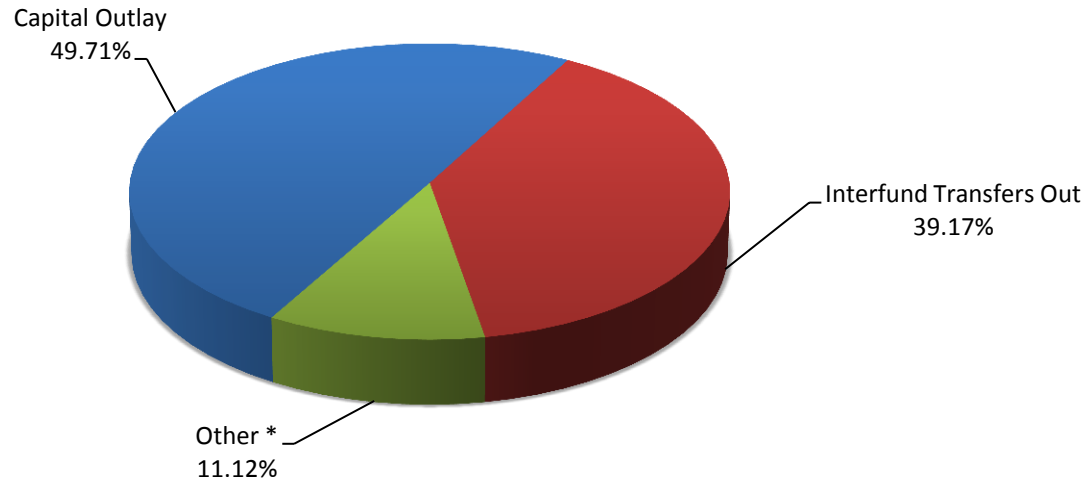
In October 2004, the Village Board approved an ordinance adopting tax increment financing within the area designated as the Main Street Triangle Redevelopment Project Area. Based upon adoption of this ordinance, the Village established the Main Street Triangle TIF Fund within which all revenues and expenditures related to the TIF activities are recorded. Currently, revenues recorded in the fund include incremental property tax and ground lease payments received. Expenditures include costs related to infrastructure improvements within the area. More information regarding capital improvements in the TIF District are located in the Description of Capital Projects section of this document.



Main Street Triangle TIF Fund Revenue Summary



	FY 2015 Actual	FY 2016 Actual	FY2017 Amended Budget	FY2018 Budget
Incremental Property Tax	\$ 278,840	\$ 1,158,505	\$ 1,158,000	\$ 1,181,791
Ground Lease Payments	-	-	750,000	770,000
Interest Income	528	625	500	3,800
Redevelopment Project Loan Interest	1,703,234	1,669,429	1,627,876	-
Reimbursements & Other Revenue	-	9,395,533	-	-
Permits	3,165	-	-	-
Excess Cash Flow Proceeds	350,000	315,000	250,000	-
Total Revenue	\$ 2,335,767	\$ 12,539,092	\$ 3,786,376	\$ 1,955,591



* Other includes: Professional Services, Miscellaneous, Utilities, Repair & Maintenance, Purchased Services and Supplies.

	FY 2015 Actual	FY 2016 Actual	FY2017 Amended Budget	FY2018 Budget
Capital Outlay	\$ 173,916	\$ 17,776,233	\$ 2,536,014	\$ 1,500,000
Interfund Transfers Out	-	-	-	1,181,791
Professional Services	204,827	411,311	430,249	201,133
Miscellaneous	-	41,327	500,000	86,839
Utilities	2,989	1,562	-	24,000
Repair & Maintenance	2,680	4,600	25,000	15,700
Purchased Services	147	226	-	7,290
Supplies	-	-	-	500
Bond Issuance Costs	3,400	-	-	-
Principal	1,498,450	1,599,493	867,957	-
Interest	1,092,035	751,262	307,734	-
Credit, Collection & Bank Charges	25	15	-	-
Total Revenue	\$ 2,978,469	\$ 20,586,029	\$ 4,666,954	\$ 3,017,253



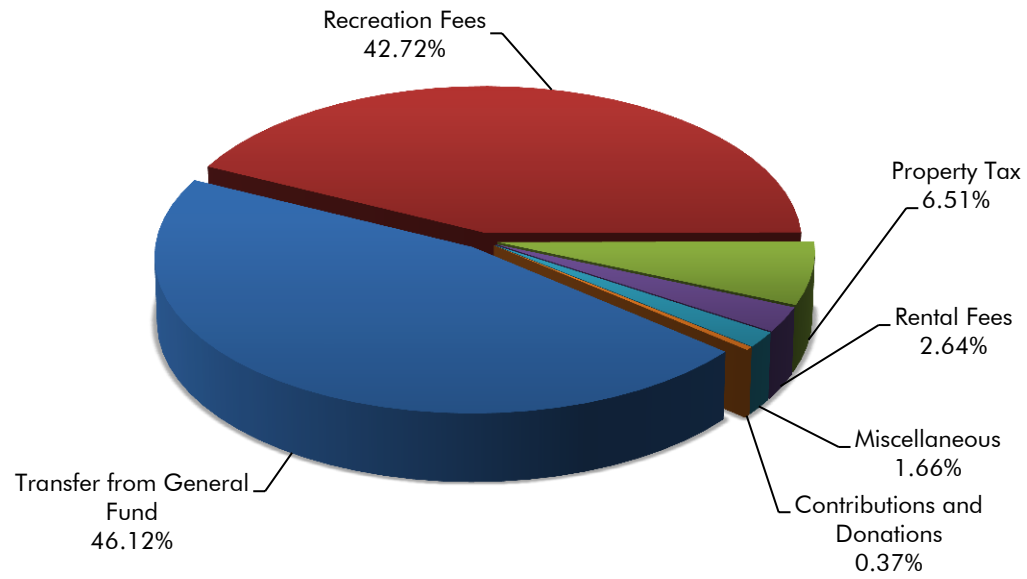
The Recreation and Parks Fund is divided into seven divisions as follows:

- Administration
- Programs
- Parks & Grounds
- Centennial Pool
- Orland Park Health & Fitness Center
- Sportsplex
- Special Recreation

Each of the divisions listed above have defined functions and formulated department objectives, which are reflected on the following pages.



Recreation and Parks Fund Revenue Summary



	FY2015 Actual	FY 2016 Actual	FY2017 Amended Budget	FY2018 Budget
Transfer from General Fund	\$ 4,915,436	\$ 4,821,321	\$ 5,636,905	\$ 6,889,543
Recreation Fees	3,326,042	3,462,336	6,385,085	6,381,710
Property Tax	1,007,454	1,015,864	964,058	972,004
Rental Fees	402,849	415,633	416,575	394,300
Miscellaneous	205,989	224,540	274,125	247,250
Contributions and Donations	54,557	70,713	53,100	54,540
Total Revenue	9,912,327	10,010,406	13,729,848	14,939,347



DEPARTMENT MISSION:

Enhance the quality of life for all participants and create memorable experiences by offering progressive, enriching recreation and leisure opportunities while preserving natural resources for present and future generations.

RECREATION FUNCTIONS:

Administration: The Administration Division provides clerical, secretarial, organizational, and technical support to all Recreation staff. This includes producing seasonal brochures (three per year), maintaining records and files, receiving and processing program registrations, selling pool and Sportsplex memberships and theatre and other event tickets, renting facilities, designing and marketing promotional pieces, assisting in the production and staffing of department special events, and maintaining the Recreation and Parks section of the Village website, in addition to several social mediums.

Programs: The Program Division devises, implements, and coordinates year-round seasonal recreational opportunities through programs, facilities, and special events for the residents of Orland Park. Early childhood, youth, adult, senior, athletic, fitness, theatre, cultural and dance programming is offered. Staff is responsible for coordination and staffing of Village recreational facilities and outdoor athletic spaces, and acts as a liaison to community athletic organizations.

Pool: The Pool Division of the Recreation and Parks Department is responsible for staffing the day to day operations of the Centennial Park Aquatic Center. The facility offers a zero-depth pool with children’s play area, a T-pool with platform, seven slides, and a lazy river. The pool contains rental and party pavilions, sand volleyball courts, concessions, and locker rooms.

Fitness Center: The Orland Park Health and Fitness Center (OPHFC) is a medically integrated fitness center certified through the Medical Fitness Association (MFA). The MFA evaluates, in detail, the provision of comprehensive services, medically integrated programming, physician referral processes, educated staff, and a safe environment. OPHFC serves approximately 3,500 members with an average age of 56. Approximately 54% of the members reside in Orland Park.

OPHFC is a multi-purpose facility with state of the art equipment, multiple group exercise studios, a walking track, gymnasium, spa, lap and therapy pool, conference rooms, and outpatient therapy spaces. OPHFC programming consists of medically integrated programming, special population programming, traditional fitness programming (including approximately 100 exercise classes), and fee based programming such as personal training and spa services. The facility is managed and operated through a third party, with Recreation Department staff providing guidance and oversight.

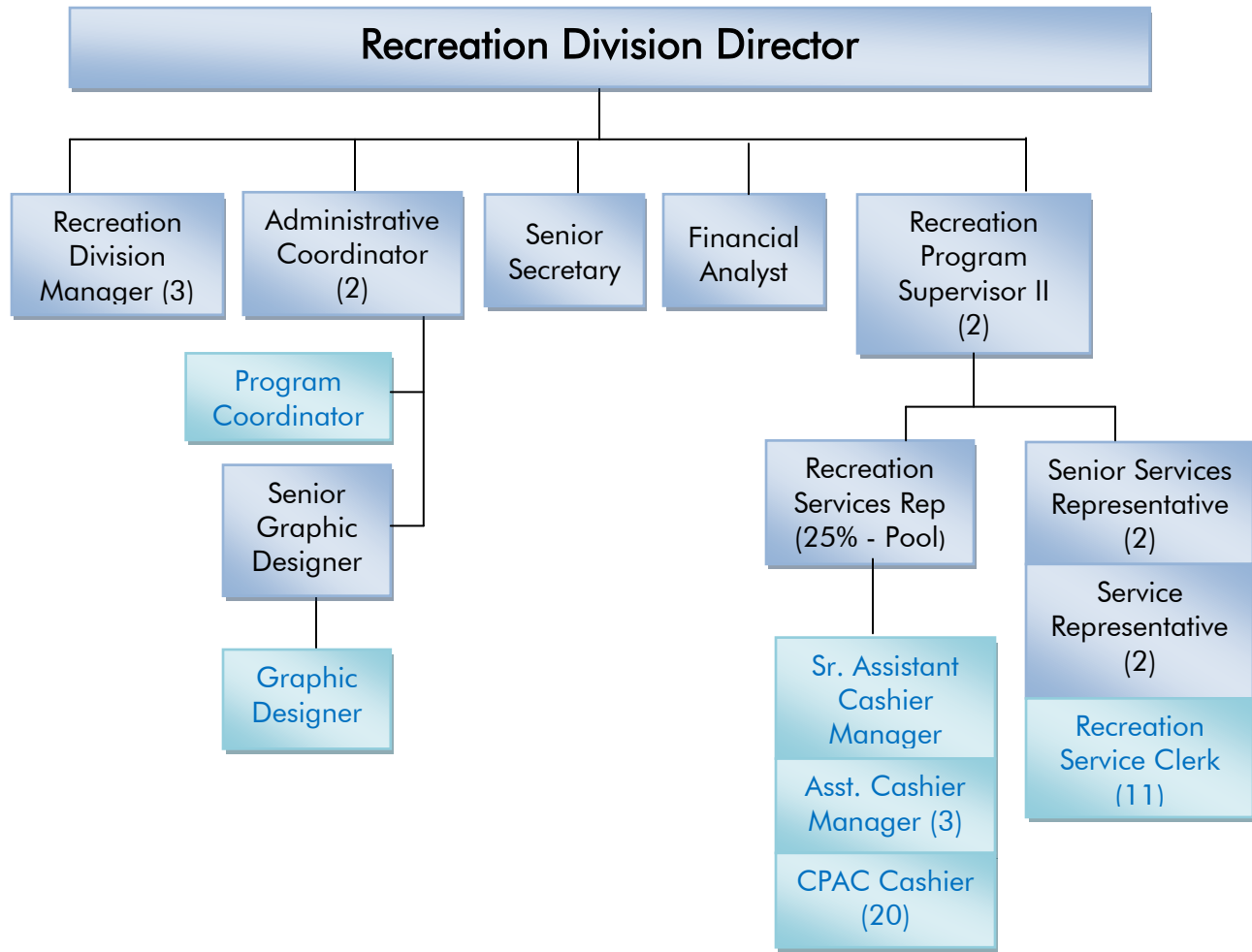
Sportsplex: Sportsplex serves the special interests of the community through a variety of facility offerings. Primary to the Sportsplex is the membership-based fitness center comprising 10,000 square feet of the second floor. Membership includes approximately thirty group exercise classes per week and a variety of fitness opportunities at an additional fee (i.e. personal training, yoga, Pilates reformer etc.). Also provided with membership are the men’s and women’s locker rooms, family changing room, and a variety of member services (i.e. towel service, child care).

The first floor offers a variety of opportunities through program classes, drop-in opportunities and rentals. These offerings include basketball, volleyball, gymnastics, dance, pre-school, youth, teen and adult athletic programs, sports camps, rock climbing, birthday parties, soccer, batting/golf cages and a variety of special events.

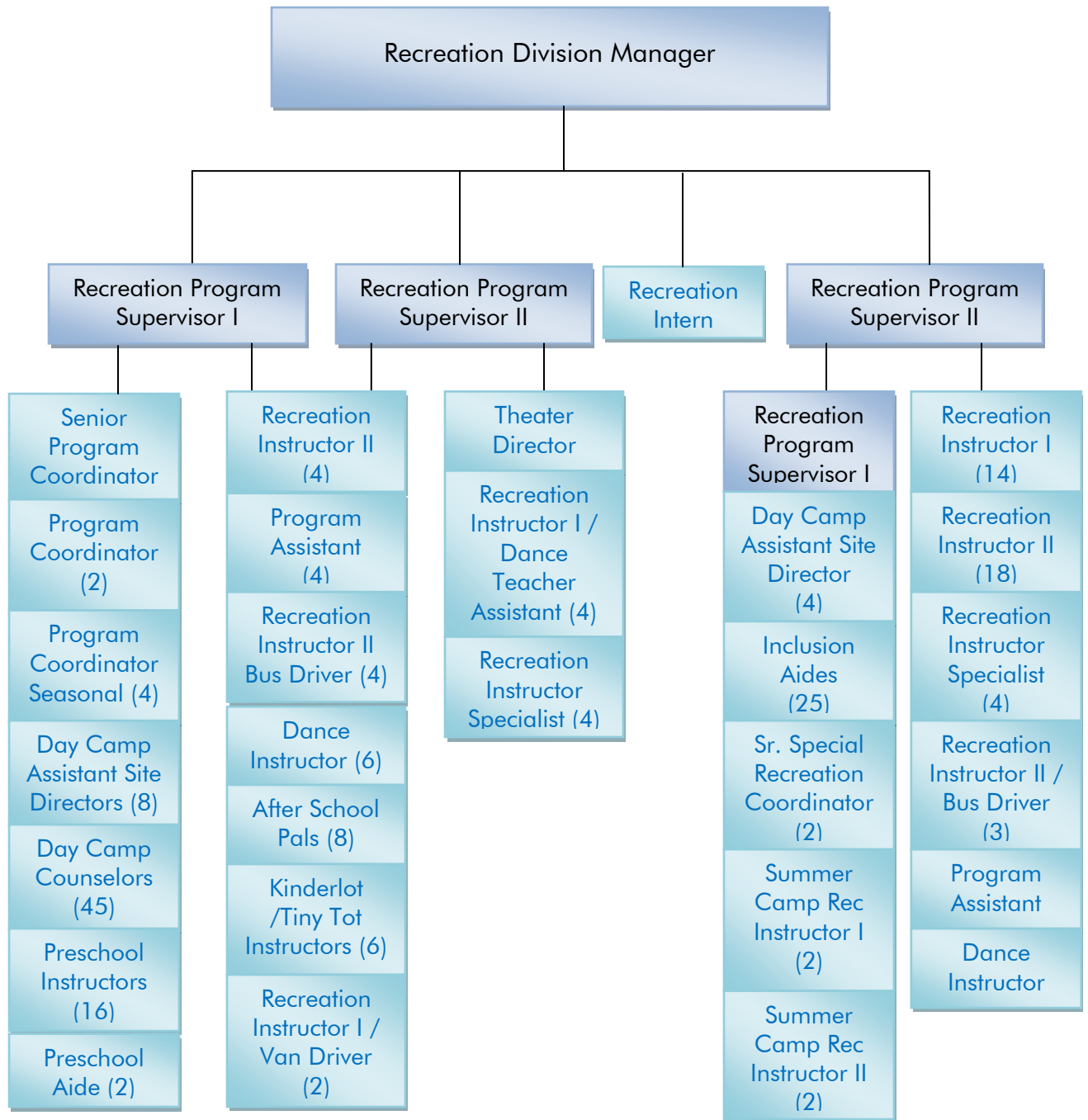
Special Recreation: The Special Recreation Division is responsible for managing all Special Recreation programs, Special Recreation special events, overnight and day trips, inclusion programming, transportation and fundraising. The program services over 400 individuals with special needs, ages 3 and up. Programs offered include: sports, Special Olympics, exercise and fitness, cultural, social, overnights, vacation trips, and special events.



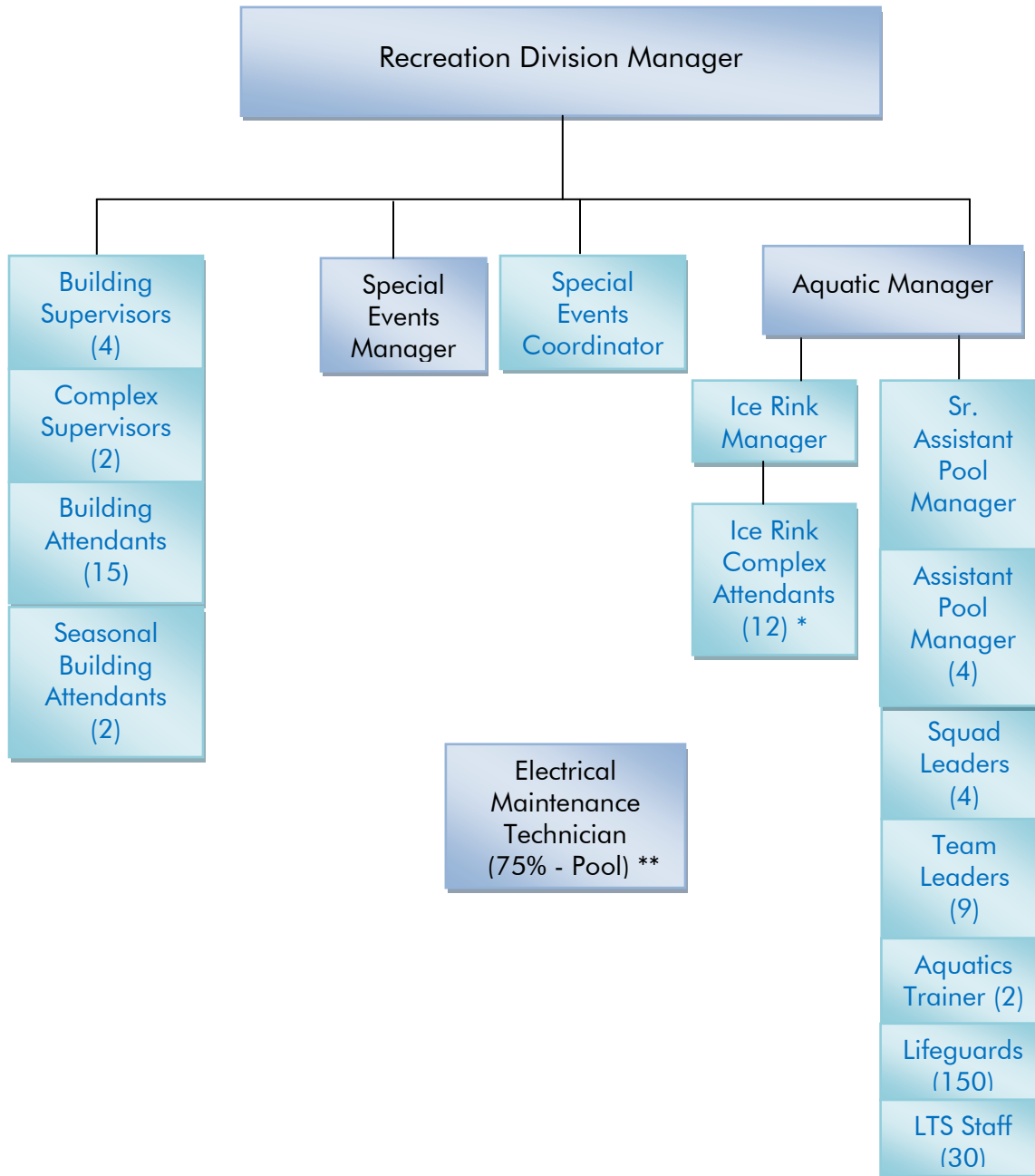
Village Board Strategic Goal: Quality of Life						
Department Objective	Performance Measure	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Target
Increase Overall Program Enrollment	Program Enrollment	17,067	16,999	17,253	17,650	17,750
Provide a safe and enjoyable experience at CPAC	Starfish Aquatic Institute Ratings	5-star	5-star	5-star	5-star	5-star
Facilitate Sportsplex membership growth	Number of Sportsplex members	2,174	2,241	2,349	2,374	2,445
Maintain and improve upon the quality of the facility, services and programming at Sportsplex	Equipment additions	24	4	23	8	2
	Fitness assessments conducted	333	332	331	347	349
Evaluate programs offered for participant interest and overall viability	Number of new / discontinued programs	71/36	60/31	35/28	58/40	35/30
Increase Orland Park Health & Fitness Center members	Number of Fitness Center memberships	4,673	4,371	3,357	3,343	3,551



Part-time positions are indicated by blue text.



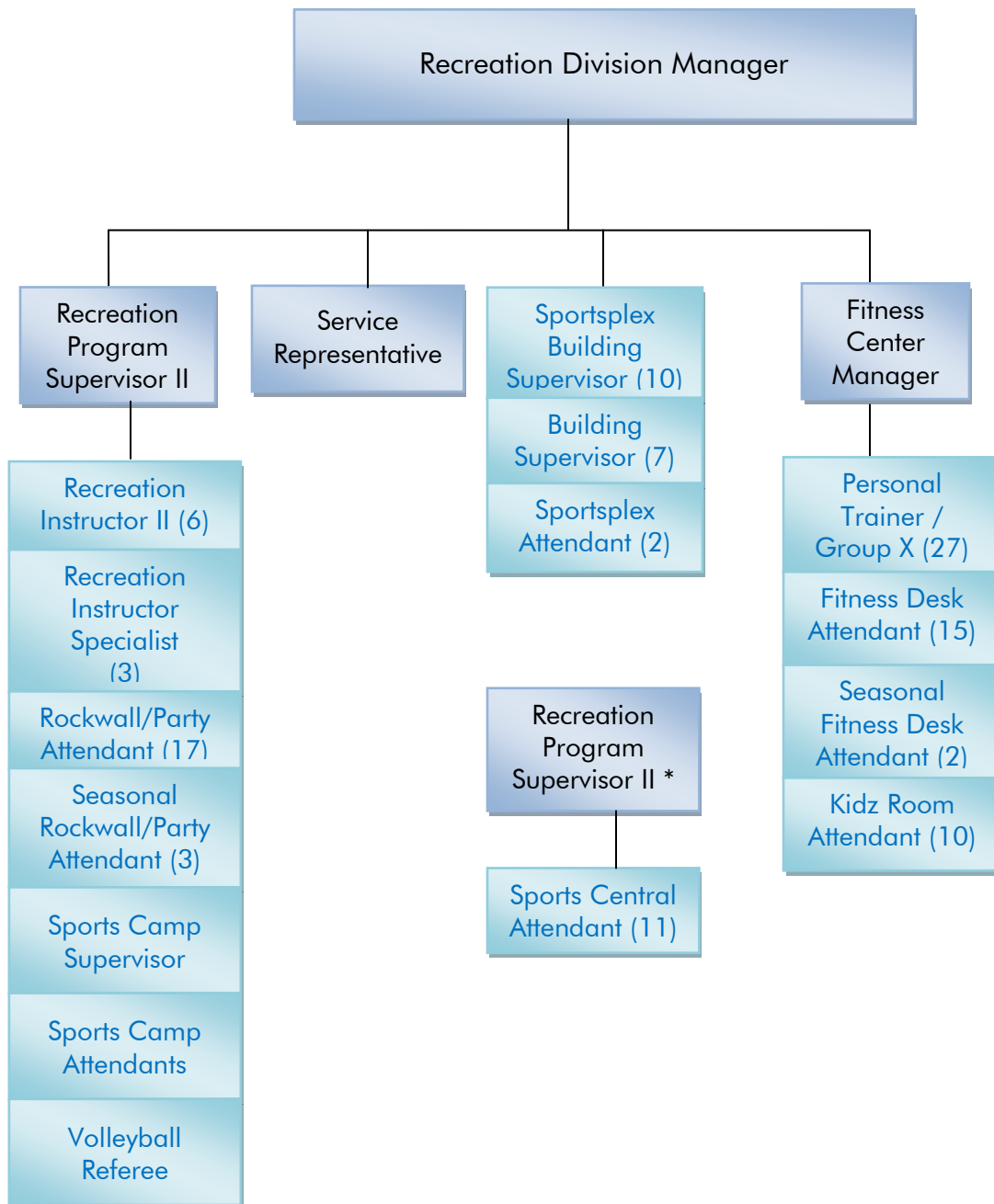
Part-time positions are indicated by blue text.



* This position is charged to 4001.

** This position reports to the Parks/Ponds Operations Manager in the Parks & Grounds Division of the Recreation and Parks Fund.

Part-time positions are indicated by blue text.



* This position reports to the Recreation Division Director.

Part-time positions are indicated by blue text.



RECREATION ADMINISTRATION DIVISION BUDGETED POSITIONS

FULL TIME POSITION TITLE	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 BUDGET
Recreation Division Director	1	1	1
Recreation Division Manager	0	3	3
Recreation Operations Manager	1	0	0
Facility Administrator	2	0	0
Administrative Coordinator	2	2	2
Fitness Center Manager	1	1	1
Aquatic Supervisor	0	0	1
Recreation Program Supervisor I	2	2	1
Recreation Program Supervisor II	3	3	4
Financial Liaison	1	1	0
Financial Analyst	0	0	1
Special Events Manager	1	1	1
Senior Graphic Designer	1	1	1
Senior Secretary	1	1	1
Service Representative	2.75	2.75	2.75
Senior Service Representative	2	2	2
TOTAL FULL TIME PERSONNEL	20.75	20.75	21.75

PART TIME POSITION TITLE			
Clerk Typist	10	0	0
Graphic Designer	1	1	1
Program Coordinator	0	0	1
Service Clerk	0	11	11
Building Attendant	17	17	17
Building Supervisor	4	4	4
Intern / Undergrad	1	1	1
Special Events Coordinator	1	1	1
Complex Supervisor	0	0	2
Complex Manager (Ice Rink)	1	1	1
Complex Attendant (Ice Rink)	11	12	12
TOTAL PART TIME PERSONNEL	46	48	51



RECREATION PROGRAMS DIVISION BUDGETED POSITIONS

PART TIME POSITION TITLE	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 BUDGET
After School Pals	8	8	8
Senior Program Coordinator	0	0	1
Program Coordinator	2	2	2
Program Assistant	4	4	4
Program Coordinator (Seasonal)	4	4	4
Daycamp Assistant Site Directors (Seasonal)	4	4	8
Daycamp Instructors (Seasonal)	43	45	45
Kinderlot / Tiny Tot Instructors	0	6	6
Theater Director	1	1	1
Recreation Instructor Specialist	4	4	4
Preschool Instructors	16	16	16
Preschool Aide	0	0	2
Recreation Instructor I / Dance Teacher Asst	0	4	4
Dance Instructor	0	6	6
Recreation Instructor I / Aerobics	6	0	0
Recreation Instructor I	4	0	0
Recreation Instructor II	4	4	4
Recreation Instructor I / Van Driver	0	0	2
Recreation Instructor II / Bus Driver	4	4	4
TOTAL PART TIME PERSONNEL	104	112	121



RECREATION - CENTENNIAL POOL BUDGETED POSITIONS

FULL TIME POSITION TITLE	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 BUDGET
Aquatic Supervisor	0	1	0
Electrical Maintenance Technician	0.6	0.75	0.75
Service Representative	0.25	0.25	0.25
TOTAL FULL TIME PERSONNEL	0.85	2	1

PART TIME POSITION TITLE			
Pool Manager	1	1	0
Senior Assistant Pool Manager	0	0	1
Assistant Pool Manager	4	4	4
Senior Assistant Cashier Manager	0	1	1
Squad Leaders	4	4	4
Assistant Cashier Manager	3	3	3
Cashier	20	20	20
Lifeguards	150	150	150
Lifeguards/Team Leaders	9	9	9
Complex Attendants	6	0	0
Aquatics Trainer	0	0	2
LTS Staff	15	15	30
TOTAL PART TIME PERSONNEL	212	207	224



RECREATION - SPORTSPLEX BUDGETED POSITIONS

PART TIME POSITION TITLE	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 BUDGET
Recreation Instructor Specialist	4	4	3
Recreation Instructor I	28	0	0
Recreation Instructor II	9	7	6
Personal Trainer	0	23	27
Fitness Desk Attendant	16	17	17
Kidz Room Attendant	10	10	10
Rockwall/Party Attendant	20	18	20
Sports Central Attendant	8	11	11
Sportsplex Attendant	4	1	2
Sports Camp Supervisor	0	0	1
Sports Camp (Seasonal)	0	5	5
Sportsplex Building Supervisor	10	9	10
Building Supervisor	15	3	7
Volleyball Referee	0	0	1
TOTAL PART TIME PERSONNEL	124	108	120



RECREATION - SPECIAL RECREATION DIVISION BUDGETED POSITIONS

FULL TIME POSITION TITLE	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 BUDGET
Recreation Program Supervisor I	1	1	1
TOTAL FULL TIME PERSONNEL	1	1	1

PART TIME POSITION TITLE			
Daycamp Assistant Site Director	1	4	4
Senior Special Recreation Coordinator	0	0	2
Special Recreation Coordinator	2	2	0
Recreation Instructor Specialist	3	3	4
Inclusion Aide	15	15	25
Job Trainee / Special Recreation	8	6	0
Rec Instructor I / Aerobics	1	1	0
Program Assistant	0	1	1
Summer Camp Rec Instructor I	0	0	2
Summer Camp Rec Instructor II	0	0	2
Dance Instructor	0	0	1
Recreation Instructor I	42	18	14
Recreation Instructor II	20	22	18
Recreation Instructor II / Bus Driver	6	2	3
TOTAL PART TIME PERSONNEL	98	74	76



DEPARTMENT MISSION:

To enhance the quality of life and provide safe, memorable experiences to Village residents and guests through environmentally and fiscally responsible practices while preserving natural resources for present and future generations.

DEPARTMENT FUNCTIONS:

The Department of Parks & Grounds is responsible for a number of services, as well as the inspection, maintenance and repair of all Village-owned outdoor facilities. This includes:

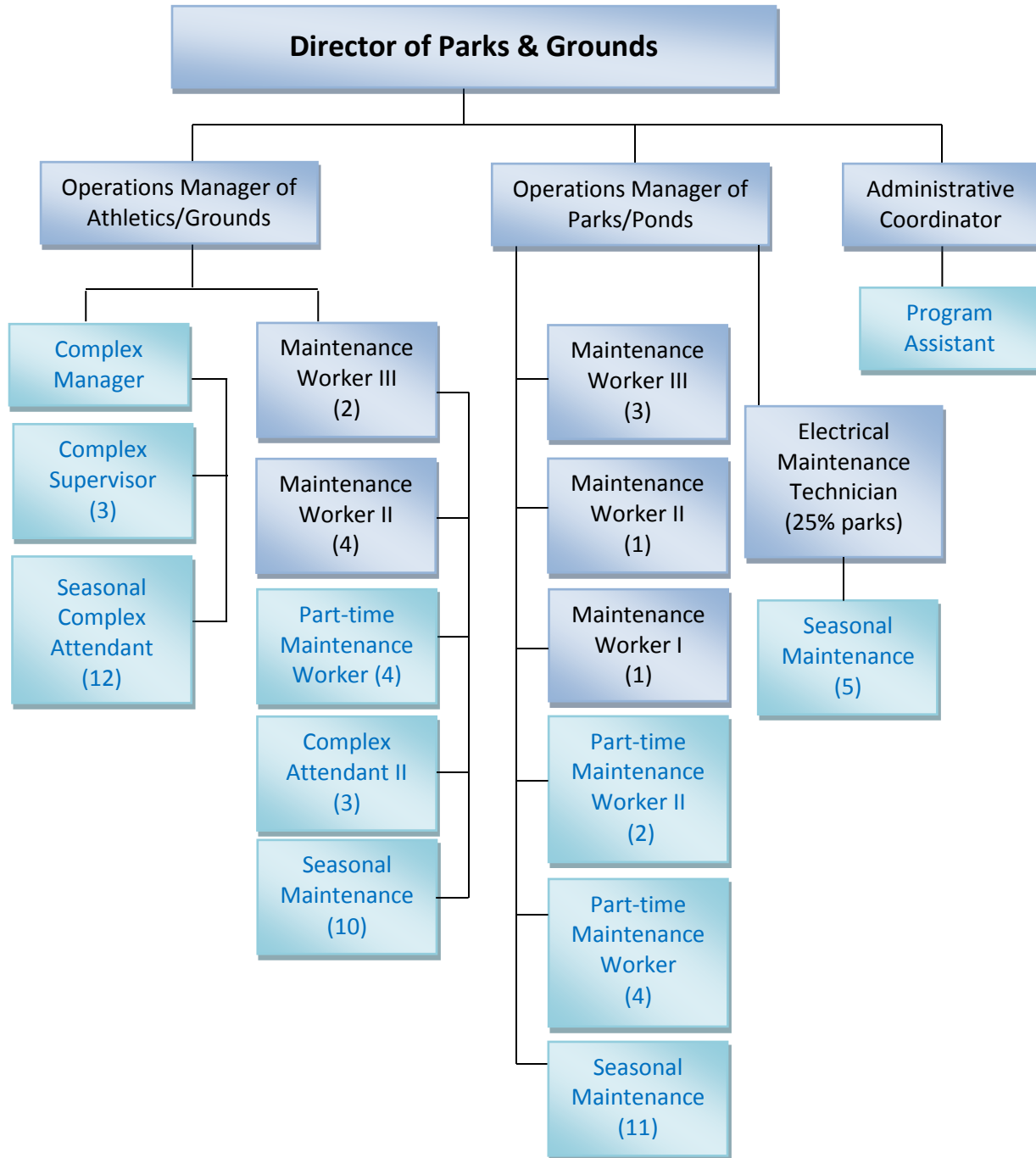
- Baseball and softball fields
- Tennis courts
- Soccer fields
- Football fields
- Skate park
- Playgrounds and bleachers
- Boat ramps and piers
- Basketball courts
- Lacrosse fields
- Ice skating rink
- Community dog park
- Centennial Park Aquatic Center (CPAC)
- Grounds at all Village owned properties
- Aesthetics & shoreline stabilization of Village owned ponds
- Upkeep and maintenance of planted roadway medians
- Logistics and set up of all Village sponsored special events
- Snow operations for Village properties and Metra stations
- Logistical support to private/nonprofits organizations utilizing Village properties for special events
- Ongoing training to staff
- Tree pruning and removals at all Parks and Village properties

While the majority of the functions of the Parks & Grounds department relate to Recreation & Parks Fund activity, this department is also responsible for functions related to the Water & Sewer Fund, General Fund, Commuter Parking Fund and Parks Development Fund.



Village Board Strategic Goal: Quality of Life						
Department Objective	Performance Measure	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Estimate	FY18 Target
Maintain safe and aesthetically pleasing playgrounds and parks	Percent of play areas which are functional	100%	100%	100%	100%	100%
	Number of existing playgrounds updated	1	0	1-Dogwood Park	1-Veterans Park	1-Brentwood Park
Maintain efficient response times to resident inquiries	Time to return call/set meeting	n/a	n/a	n/a	2 days	2 days

Village Board Strategic Goal: High Performing Organization						
Department Objective	Performance Measure	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Estimate	FY18 Target
Increase efficiency and response time of field staff through the use of technology	Time from call to service completion	2 days	2 days	2 days	1 day	1 day
	% of reports stored electronically	0%	0%	0%	45%	100%



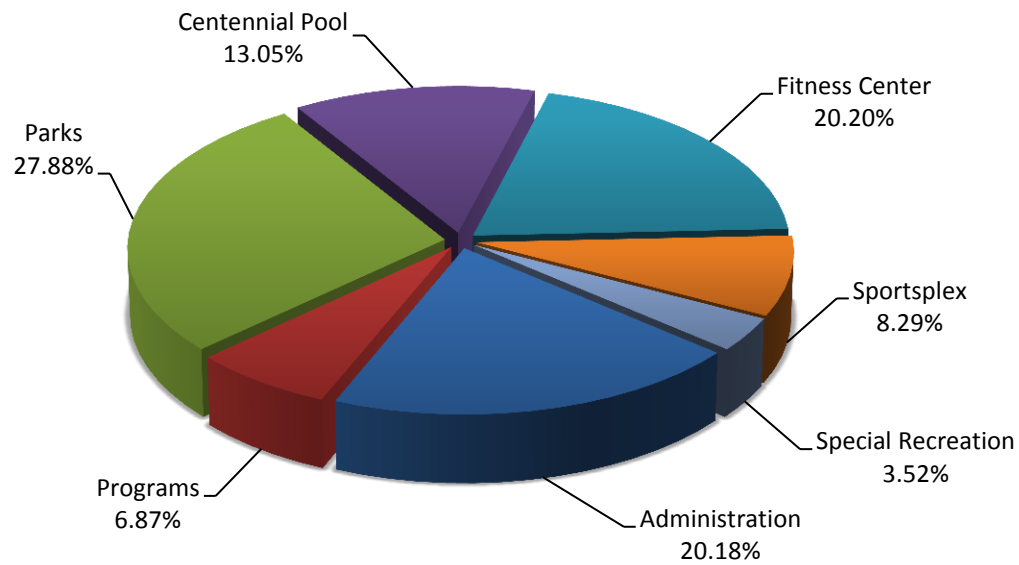
Part-time positions are indicated by blue text.



RECREATION - PARKS & GROUNDS DIVISION BUDGETED POSITIONS

FULL TIME POSITION TITLE	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 BUDGET
Parks & Grounds Director	0	1	1
Parks/Bldg Maintenance Division Director	0.6	0	0
Administrative Coordinator	0.6	1	1
Parks Operation Manager	1	2	2
Foreman	1	0	0
Maintenance Worker I	1	1	1
Maintenance Worker II	4	4	5
Maintenance Worker III	5	5	5
Electrical Maintenance Technician	0.4	0.25	0.25
TOTAL FULL TIME PERSONNEL	13.6	14.25	15.25

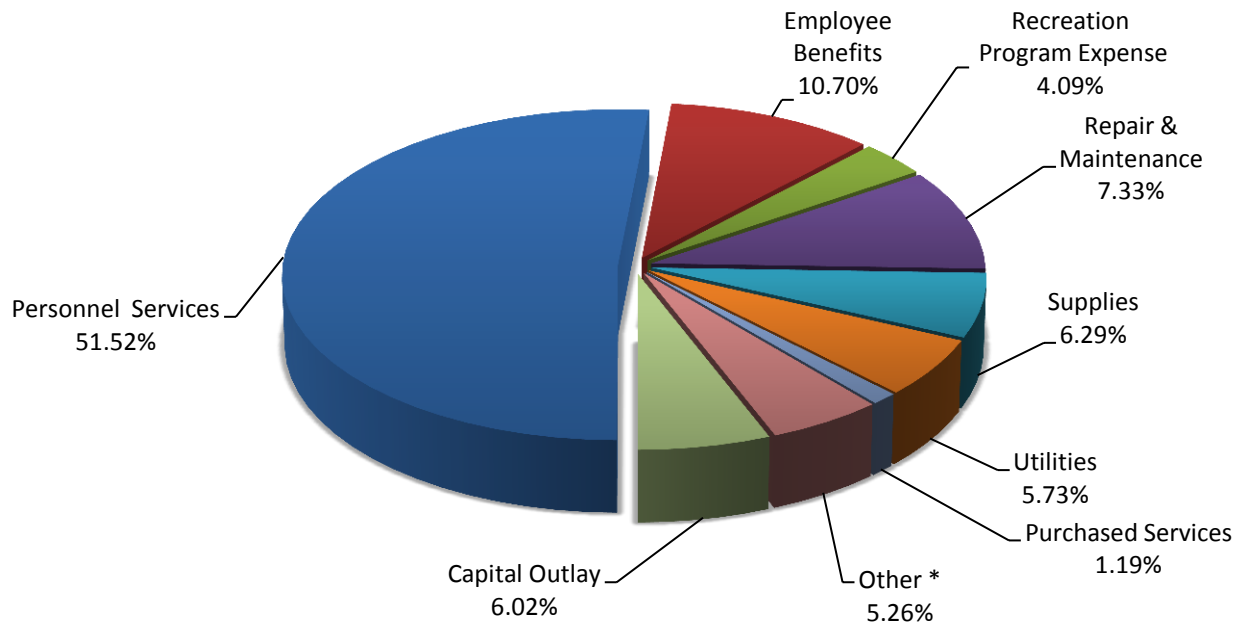
PART TIME POSITION TITLE			
Complex Manager	1	1	1
Complex Supervisor	3	2	3
Complex Attendant	1	1	1
Complex Attendant II	3	3	3
Complex Attendant (Seasonal)	29	28	16
Program Assistant	1	1	1
Maintenance Worker (Seasonal)	8	8	8
Maintenance Worker II (Seasonal)	2	2	2
Seasonal Maintenance	33	40	31
TOTAL PART TIME PERSONNEL	81	86	66



	FY 2015 Actual	FY 2016 Actual	FY2017 Amended Budget	FY2018 Budget
Administration	\$ 2,595,216	\$ 2,755,881	\$ 3,036,930	\$ 3,015,413
Programs	896,356	857,605	961,351	1,027,052
Parks	3,121,522	3,140,755	3,768,348	4,164,664
Centennial Pool	1,451,423	1,342,725	1,342,657	1,949,708
Fitness Center	-	-	3,050,039	3,018,260
Sportsplex	1,395,831	1,451,068	1,354,874	1,238,622
Special Recreation	444,508	466,292	508,487	525,628
Total Expenditures	\$ 9,904,856	\$ 10,014,327	\$ 14,022,686	\$ 14,939,347



Recreation and Parks Fund Expenditure Summary



* Other includes Credit, Collection & Bank Charges, Professional Services, Rent, Employee Reimbursements, Insurance and Miscellaneous Expenses.

	FY2015 Actual	FY2016 Actual	FY2017 Amended Budget	FY2018 Budget
Personnel Services	\$ 5,188,587	\$ 5,286,232	\$ 7,478,483	\$ 7,696,216
Employee Benefits	1,287,112	1,294,209	1,469,496	1,587,795
Repair & Maintenance	851,631	626,729	937,434	1,477,943
Supplies	817,164	915,548	940,534	939,382
Utilities	494,531	521,781	879,675	856,629
Purchased Services	277,959	261,062	399,887	177,286
Miscellaneous	1,315	1,316	15,580	400
Credit, Collection & Bank Charges	56,976	55,691	150,948	160,812
Professional Services	16,684	47,536	565,514	278,760
Rent	37,377	34,611	41,147	42,211
Employee Reimbursements	58,915	52,512	104,580	97,184
Insurance	251,241	180,758	222,583	206,754
Recreation Program Expense	512,767	505,871	561,825	517,975
Capital Outlay	52,597	230,471	255,000	900,000
Total Expenditures	\$ 9,904,856	\$ 10,014,327	\$ 14,022,686	\$ 14,939,347

Enterprise Funds

**Budget
Fiscal Year 2018**



DEPARTMENT MISSION:

The mission of the Public Works – Utilities Division is to oversee and ensure the integrity and safety of the Village’s water distribution, sanitary sewer and storm water collection systems within the Village. This includes utilizing safe, well maintained equipment to accomplish these tasks in the most cost effective manner possible.

DEPARTMENT DESCRIPTION:

The water and sewer utilities are accounted for and reported as an enterprise fund of the Village. The Water and Sewer Fund is financed and operated in a manner similar to private business enterprise where the intent of the Village is for the cost (including depreciation) of providing water and sewer services to the general public on a continuing basis to be financed or recovered primarily through user charges.

Late in 2015, the Village contracted with a consulting firm to conduct a comprehensive water and sewer rate study. The purpose of the study was to determine annual water, sewer and stormwater rates that would be sufficient to cover the overall cost of providing these services over a 5 year period beginning in 2016. The recommended rates were implemented on April 1, 2016.

Following the rate study recommendations, the Village’s portion of the water rate at the lowest tier increased from \$1.81 to \$2.04 per 1,000 gallons in the FY2018 budget year. The Village’s water rate increased in the higher tiers as well. The increase in water rates is mainly due to planned capital improvements to the Village’s water main infrastructure. The Village’s sewer rates increase from \$1.06 to \$1.11 per 1,000 gallons, and the Village’s stormwater rates increase from \$1.85 to \$1.92.

The Water and Sewer Fund is divided into five divisions including: Finance, Administration, Water, Sewer, and Stormwater. The Finance Division functions and strategic goals are included with the Finance Department section of the General Fund. The Administration, Water, Sewer and Stormwater divisions operate as part of the Public Works department, as the Public Works Utilities Division. The Public Works Utilities Division has formulated department objectives which are listed below.

DEPARTMENT FUNCTIONS:

The Public Works Utilities Division operates and maintains the water distribution, sanitary sewer collection and storm water systems, within the Water and Sewer Fund. The Utilities Division also budgets for engineering and consulting fees for planning and improvement of these systems.

The primary responsibilities of the Utility Division include, but are not limited to, the following:

- Preparation and maintenance of Village infrastructure maps including water, sanitary, and storm sewer mains and ponds, roadway lighting, roadway signage, sidewalks and bike paths
- Repair and maintenance of the water distribution system mains and appurtenances
- Performing preventive maintenance and repairs to the village’s main pumping station
- Installation and maintenance of water meters
- Water sampling and preparation of the annual Consumer Confidence Report (water quality report)
- Maintenance of creek tributaries and stormwater control structures



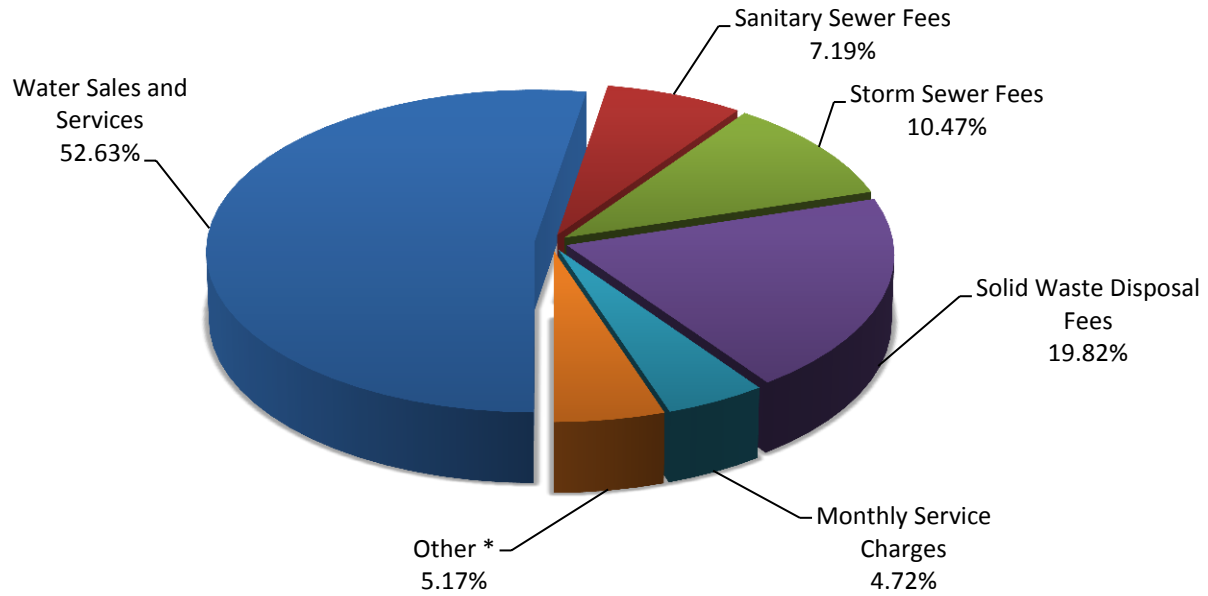
- Maintenance of all storm sewer lines and inlets on public easements and roadways
- Maintenance of sanitary lift stations
- Routine cleaning of sanitary lines and response to emergency blockages

Village Board Strategic Goal: Quality of Life						
Department Objective	Performance Measure	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Estimate	FY18 Target
Evaluate and maintain the physical condition of existing infrastructure facilities and structures	Preventative maintenance sewer cleaning (in feet)	78,125	179,105	185,000	300,700	300,000
	Actual sewer blockage reported by customers	11	8	10	3	5
Implement flood study recommendations	Flood mitigation projects completed	3	2	2	3	3
	Completed storm inlet repairs	162	145	150	143	150
Improve distribution system efficiency and decrease the amount of unaccounted water loss	Percent of total unaccounted water flow (from LMO-2)	7.78%	-5.36% *	1.00%	4.5%	3.5%

* Actual water loss was less than total allowed water losses.

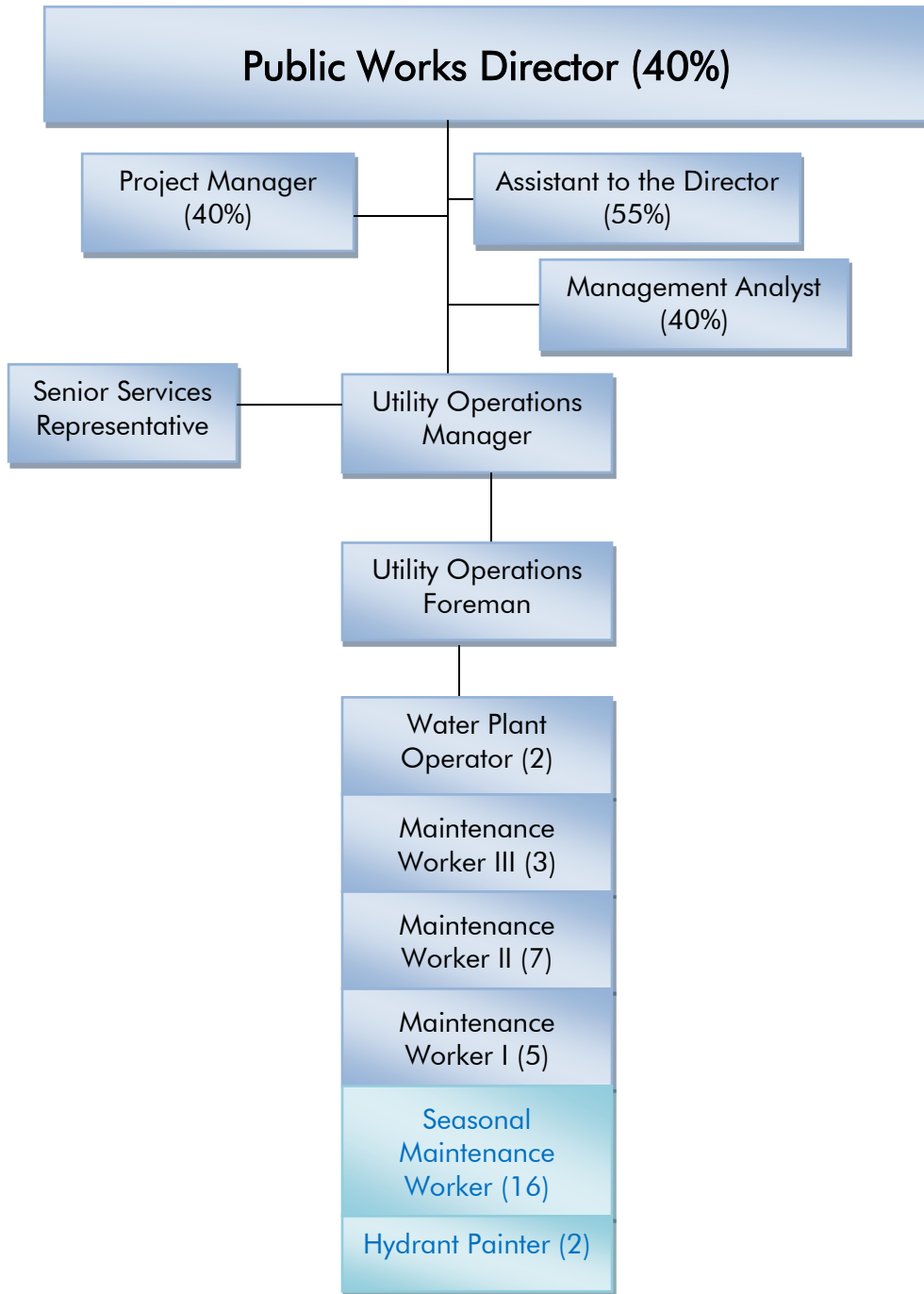


Water and Sewer Fund Revenue Summary



* Other includes connection fees, interfund transfer and miscellaneous income.

	FY2015 Actual	FY2016 Actual	FY2017 Amended Budget	FY2018 Budget
Water Sales and Services	\$ 12,761,190	\$ 14,143,395	\$ 14,942,800	\$ 14,998,947
Solid Waste Disposal Fees	5,144,724	5,323,242	5,402,700	5,648,028
Sanitary Sewer Fees	1,632,190	1,932,602	2,087,200	2,050,297
Storm Sewer Revenue	1,529,782	2,812,458	3,304,400	2,983,736
Monthly Service Charges	1,255,167	1,268,270	1,387,200	1,345,508
Line of Credit Proceeds	2,090,000	-	6,580,000	-
Connection Fees	707,140	712,376	986,808	724,200
Interfund Transfer	366,182	365,037	384,084	389,607
Miscellaneous Income	(571,059)	383,735	345,379	358,233
Total Revenues	\$ 24,915,316	\$ 26,941,114	\$ 35,420,571	\$ 28,498,556





WATER & SEWER FUND - PUBLIC WORKS UTILITIES DIVISION BUDGETED POSITIONS

FULL TIME POSITION TITLE	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 BUDGET
Public Works Director	0.4	0.4	0.4
Assistant Director	0.4	0.4	0
Project Manager	0	0	0.4
Assistant to the Director	0	0	0.55
PW Improvement Project Coordinator	0.55	0.55	0
Management Analyst	0.4	0.4	0.4
Utility Operations Manager	1	1	1
Utility Foreman	0	0	1
Utility Supervisor	1	1	0
Water Plant Operator	2	2	2
Maintenance Worker I	7	6	5
Maintenance Worker II	6	7	7
Maintenance Worker III	2	2	3
Senior Service Representative	1	1	1
TOTAL FULL TIME PERSONNEL	21.75	21.75	21.75

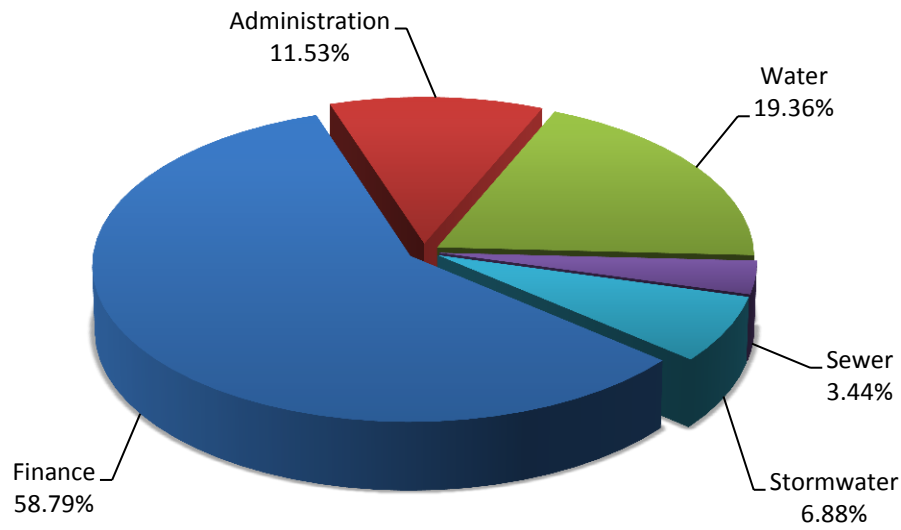
PART TIME POSITION TITLE			
Hydrant Painter	2	2	2
Intern / Undergrad	1	1	0
Seasonal Maintenance	16	16	16
TOTAL PART TIME PERSONNEL	19	19	18

WATER & SEWER FUND - FINANCE DIVISION BUDGETED POSITIONS

FULL TIME POSITION TITLE	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 BUDGET
Accounting Technician II	3	3	3
TOTAL FULL TIME PERSONNEL	3	3	3



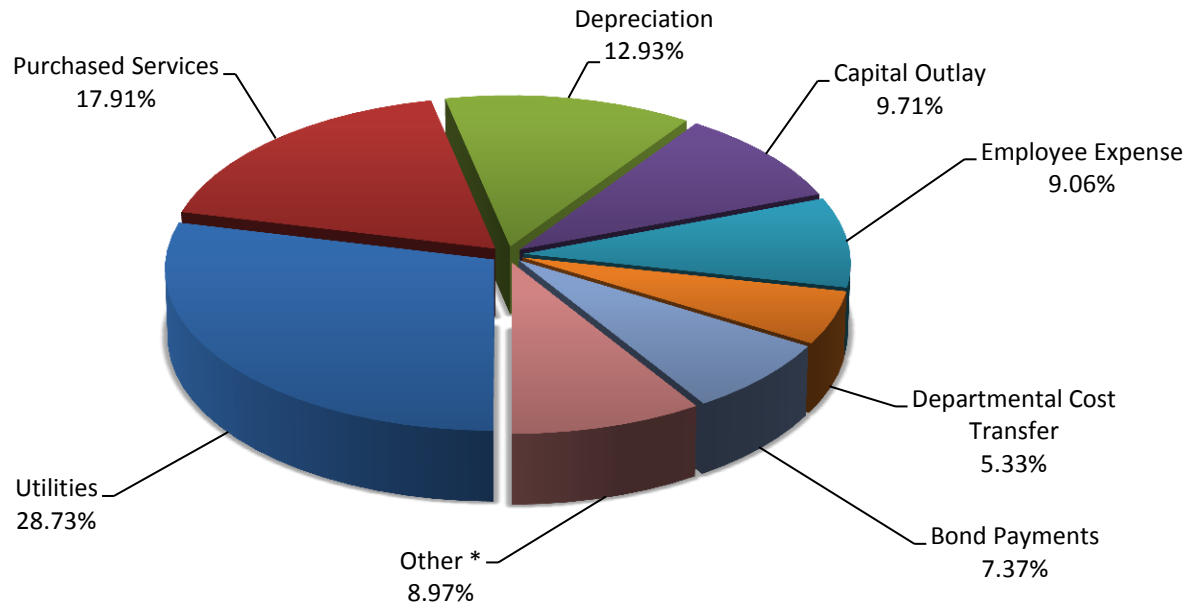
Water and Sewer Fund Expenditure Summary by Division



	FY 2015 Actual	FY 2016 Actual	FY2017 Amended Budget	FY2018 Budget
Finance	\$ 16,413,604	\$ 16,987,809	\$ 17,868,808	\$ 19,141,796
Administration	3,066,671	3,141,576	3,955,038	3,753,602
Water	3,414,404	3,213,137	9,701,742	6,303,775
Sewer	919,083	1,057,878	2,280,576	1,119,980
Stormwater	1,433,931	1,736,787	15,392,886	2,238,990
Total Expenditures	\$ 25,247,693	\$ 26,137,187	\$ 49,199,050	\$ 32,558,143



Water and Sewer Fund Expenditure Summary



*Other includes Credit, Collection & Bank, Professional Services, Rent, Insurance, Supplies, Repair & Maintenance and Miscellaneous Expenses

	FY2015 Actual	FY2016 Actual	FY2017 Amended Budget	FY2018 Budget
Personnel Services	\$ 1,755,279	\$ 1,859,611	\$ 2,043,889	\$ 2,055,005
Employee Benefits	709,110	767,274	841,940	856,931
Employee Reimbursements	11,605	17,352	35,085	36,910
Credit, Collection & Bank Charges	72,707	119,970	109,300	114,131
Professional Services	382,742	565,146	537,920	56,685
Utilities	8,939,777	9,342,052	9,105,890	9,352,374
Purchased Services	5,294,750	5,450,266	5,672,093	5,831,964
Repair & Maintenance	656,335	709,377	1,807,481	1,849,320
Rent	3,645	2,249	9,097	9,297
Insurance	492,982	354,757	344,000	320,392
Supplies	848,650	622,038	1,304,185	471,825
Capital Outlay	-	-	20,271,612	3,160,000
Depreciation	3,861,693	4,015,477	3,893,000	4,210,000
Debt Service	577,873	527,952	1,632,942	2,398,859
Miscellaneous Expenses	450	94,368	152,971	100,000
Departmental Cost Transfer	1,640,095	1,689,298	1,437,645	1,734,450
Total Expenditures	\$ 25,247,693	\$ 26,137,187	\$ 49,199,050	\$ 32,558,143

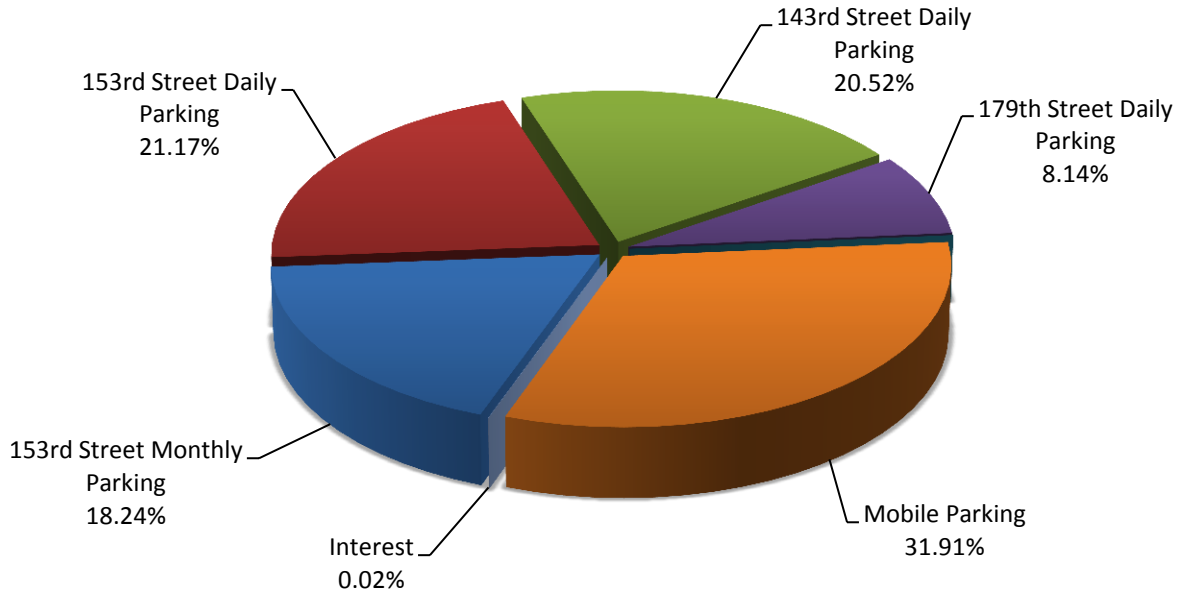


The Commuter Parking Fund receives daily and monthly permit fee revenues from the three commuter parking lots located within the Village of Orland Park. Daily parking fees are set at \$1.50 and monthly permit fees are \$35.00. Automated systems for the collection of daily fees are installed at the 143rd Street, 153rd Street, and 179th Street stations. Commuters can register on-line and download a mobile application on their cellular phone and pay a daily parking fee each day using the mobile application.

The 143rd Street commuter lot has a total of 168 monthly parking spaces in three separate locations. There are also 716 daily parking spaces available within the Main Street Triangle area at the 143rd Street station. The 153rd Street commuter lot has 170 monthly parking spaces and 1,310 daily parking spaces. The 179th Street commuter lot has 329 daily parking places.



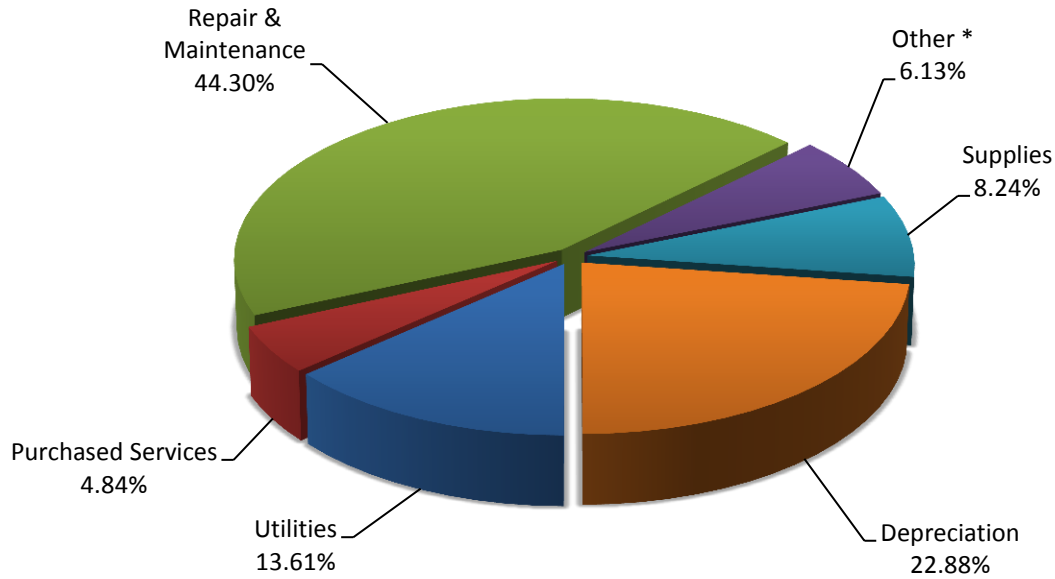
Commuter Parking Fund Revenue Summary



	FY2015 Actual	FY2016 Actual	FY2017 Amended Budget	FY2018 Budget
153rd Street Monthly Parking	\$ 66,185	\$ 58,800	\$ 60,900	\$ 56,000
153rd Street Daily Parking	99,716	83,536	109,500	65,000
143rd Street Daily Parking	84,050	75,500	90,500	63,000
179th Street Daily Parking	33,948	28,310	38,068	25,000
Value Cards	6,709	3,892	5,000	-
Mobile Parking	50,786	71,682	30,000	98,000
Interest	37	65	71	66
Total Revenues	\$ 341,431	\$ 321,785	\$ 334,039	\$ 307,066



Commuter Parking Fund Expenditure Summary



* Other includes Credit, Collection & Bank Charges, Insurance, Rent and Professional Services.

	FY2015 Actual	FY2016 Actual	FY2017 Amended Budget	FY2018 Budget
Utilities	\$ 49,641	\$ 45,802	\$ 52,560	\$ 50,550
Purchased Services	67,758	61,658	55,586	17,985
Repair & Maintenance	169,822	178,205	175,810	164,550
Credit, Collection & Bank Charges	10,580	9,844	10,870	11,829
Insurance	4,030	4,044	5,003	3,951
Professional Services	288	288	300	300
Rent	6,708	6,708	6,708	6,708
Supplies	22,832	8,760	29,100	30,600
Depreciation	65,034	61,964	85,000	85,000
Total Expenditures	\$ 396,693	\$ 377,273	\$ 420,937	\$ 371,473

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Debt Service Funds

Budget
Fiscal Year 2018

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The following pages contain a summary of the Village’s outstanding general obligation debt as of the beginning of the FY2018 budget year. The total outstanding amounts are:

Total Principal	\$ 69,925,000
Total Interest	<u>6,798,689</u>
Grand Total	<u>\$ 76,723,689</u>

Year Ending Amounts:

2018	\$ 9,773,420	2024	\$ 2,872,106
2019	8,150,974	2025	2,885,344
2020	6,278,986	2026	2,000,450
2021	20,443,814	2027	625,250
2022	20,188,264	2028	630,375
2023	2,874,706		

There are a number of limitations and restrictions contained in the various bond issue documents. The Village is in compliance with all significant limitations and restrictions.

The Village is not required to maintain a legal debt margin.



Village of Orland Park

Fiscal Year 2018

General Obligation Bonded Debt (Principal and Interest)

Fiscal Year Due 6/1 & 12/1)	G.O. Series 2010	G.O. Series 2011	G.O. Series 2012A	G.O. Series 2012B	G.O. Series 2012D
2018	1,664,968	1,432,325	885,700	1,069,375	933,300
2019	980,568	1,431,500	890,600	1,085,625	-
2020	556,805	-	890,100	1,074,750	-
2021	565,145	-	894,300	8,162,063	-
2022	912,120	-	893,100	8,205,562	-
2023	-	-	896,600	-	-
2024	-	-	894,700	-	-
2025	-	-	892,500	-	-
2026	-	-	-	-	-
2027	-	-	-	-	-
2028	-	-	-	-	-
Total	\$ 4,679,606	\$ 2,863,825	\$ 7,137,600	\$ 19,597,375	\$ 933,300



General Obligation Bonded Debt (Principal and Interest)

G.O. Series 2013A	G.O. Series 2013C	G.O. Series 2015A	G.O. Series 2016 *	G.O. Series 2017	Total Outstanding
1,083,375	292,056	1,000,600	611,350	800,371	9,773,420
1,099,275	290,056	1,003,600	611,650	758,100	8,150,974
1,087,675	1,328,056	-	616,750	724,850	6,278,986
8,173,900	1,340,256	-	616,550	691,600	20,443,814
8,209,575	1,346,756	-	621,150	-	20,188,263
-	1,352,657	-	625,450	-	2,874,707
-	1,357,957	-	619,450	-	2,872,107
-	1,369,494	-	623,350	-	2,885,344
-	1,373,500	-	626,950	-	2,000,450
-	-	-	625,250	-	625,250
-	-	-	630,375	-	630,375
\$ 19,653,800	\$ 10,050,788	\$ 2,004,200	\$ 6,828,275	\$ 2,974,921	\$76,723,690

* The Water and Sewer Fund (Enterprise Fund) budgets for payments in the General Obligation Bonds, Series 2016



Village of Orland Park

Fiscal Year 2018

General Obligation Bonded Debt (Principal)

Fiscal Year Due 6/1 & 12/1)	G.O. Series 2010	G.O. Series 2011	G.O. Series 2012A	G.O. Series 2012B	G.O. Series 2012D
2018	1,520,000	1,370,000	755,000	700,000	915,000
2019	885,000	1,400,000	775,000	725,000	-
2020	490,000	-	790,000	725,000	-
2021	515,000	-	810,000	7,825,000	-
2022	880,000	-	825,000	8,025,000	-
2023	-	-	845,000	-	-
2024	-	-	860,000	-	-
2025	-	-	875,000	-	-
2026	-	-	-	-	-
2027	-	-	-	-	-
2028	-	-	-	-	-
Total	\$ 4,290,000	\$ 2,770,000	\$ 6,535,000	\$ 18,000,000	\$ 915,000
Maturity Date		12/1/2022	12/1/2019	12/1/2022	12/1/2018



General Obligation Bonded Debt (Principal)

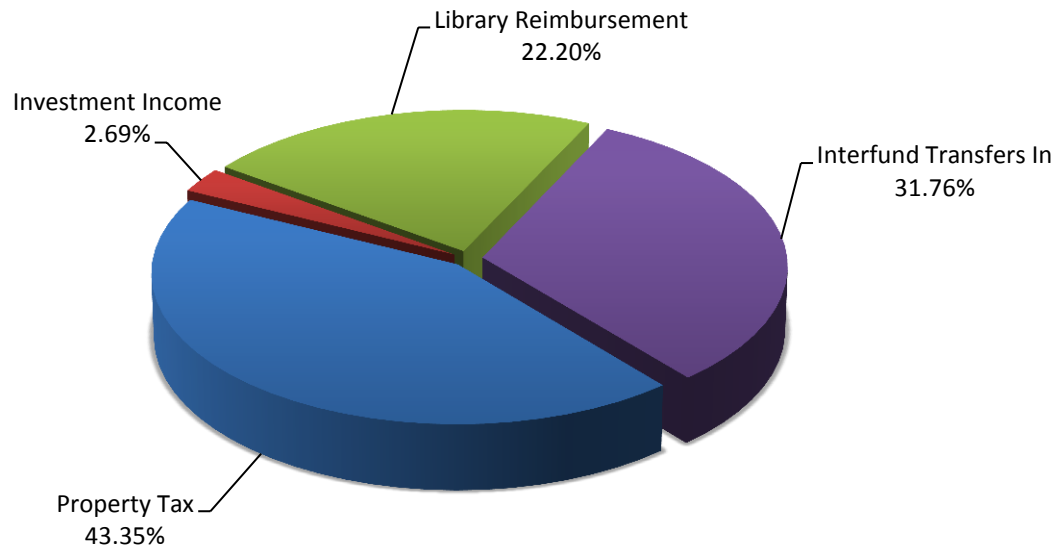
G.O. Series 2013A	G.O. Series 2013C	G.O. Series 2015A	G.O. Series 2016 *	G.O. Series 2017	Total Outstanding
700,000	100,000	925,000	485,000	650,000	8,120,000
725,000	100,000	965,000	495,000	665,000	6,735,000
725,000	1,140,000	-	510,000	665,000	5,045,000
7,825,000	1,175,000	-	520,000	665,000	19,335,000
8,025,000	1,205,000	-	535,000	-	19,495,000
	1,235,000	-	550,000	-	2,630,000
-	1,265,000	-	555,000	-	2,680,000
-	1,305,000	-	570,000	-	2,750,000
-	1,340,000	-	585,000	-	1,925,000
-	-	-	595,000	-	595,000
-	-	-	615,000	-	615,000
\$ 18,000,000	\$ 8,865,000	\$ 1,890,000	\$ 6,015,000	\$ 2,645,000	\$69,925,000

12/1/2022 12/1/2026 12/1/2019 12/1/2028 12/1/2026

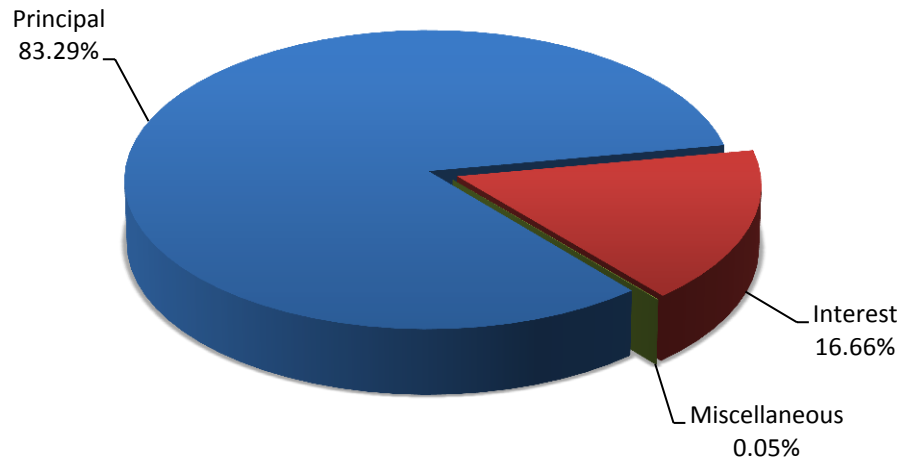
* The Water and Sewer Fund (Enterprise Fund) budgets for payments in the General Obligation Bonds, Series 2016



Debt Service Funds Revenue Summary



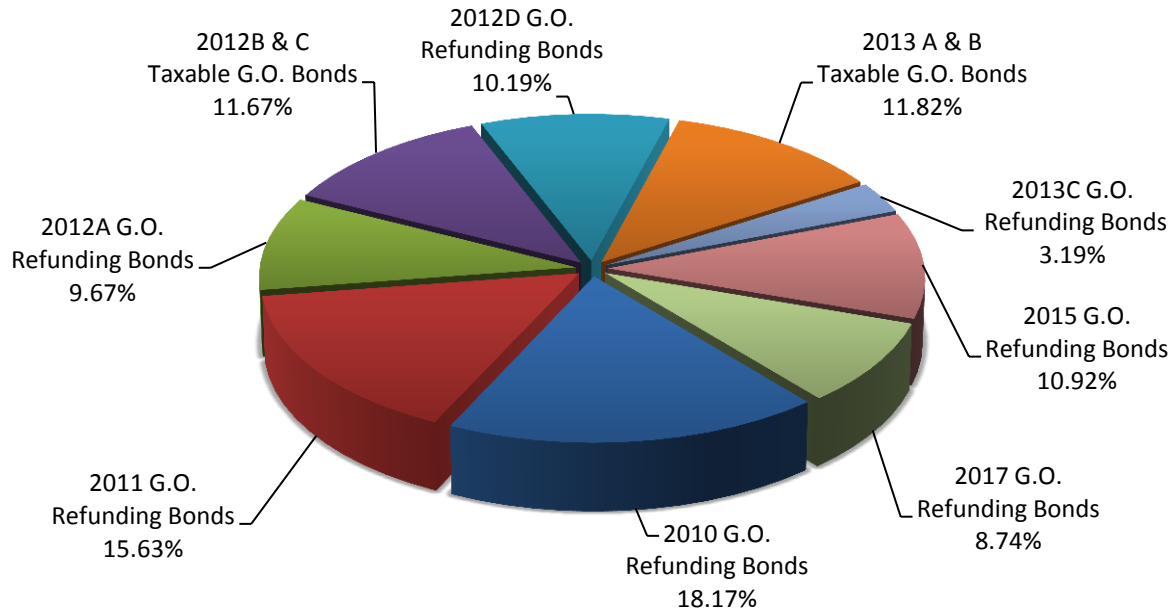
	FY 2015 Actual	FY 2016 Actual	FY2017 Amended Budget	FY2018 Budget
Property Tax	\$ 4,316,024	\$ 4,961,089	\$ 4,850,900	\$ 3,251,325
Investment Income	398	295	234	201,492
Library Reimbursement	1,633,093	1,645,693	1,683,393	1,664,968
Interfund Transfers In	110	20,132	27,778,403	2,381,791
Total Revenues	\$ 5,949,625	\$ 6,627,209	\$ 34,312,930	\$ 7,499,576



	FY 2015 Actual	FY 2016 Actual	FY2017 Amended Budget	FY2018 Budget
Principal	\$ 7,845,000	\$ 8,005,000	\$ 8,240,000	\$ 7,635,000
Interest	2,026,025	1,885,436	1,692,600	1,527,070
Miscellaneous	6,250	4,800	5,195	4,225
Interfund Transfers Out	66	20,132	147,000	-
Credit, Collection & Bank Charges	553	1,005	-	-
Other Financing Sources	44	-	-	-
Total Expenditures	\$ 9,877,938	\$ 9,916,374	\$ 10,084,795	\$ 9,166,295



Debt Service Funds Expenditure Summary by Fund



	FY 2015 Actual	FY 2016 Actual	FY2017 Amended Budget	FY2018 Budget
2006 G.O. Bonds	\$ 212	\$ 20,132	\$ -	\$ -
2007 G.O. Bonds	94,166	100	-	-
2009 G. O. Refunding Bonds	805,242	801,159	946,875	-
2010 G.O. Refunding Bonds	2,442,310	2,459,658	2,489,193	1,665,418
2011 G.O. Refunding Bonds	1,431,761	1,431,087	1,424,500	1,432,800
2012A G.O. Refunding Bonds	890,030	890,808	891,075	886,175
2012B & C Taxable G.O. Bonds	1,040,038	1,059,838	1,053,088	1,069,850
2012D G.O. Refunding Bonds	931,501	929,385	931,695	933,775
2013 A & B Taxable G.O. Bonds	1,053,575	1,074,175	1,067,288	1,083,850
2013C G.O. Refunding Bonds	267,906	271,031	295,006	292,531
2015 G.O. Refunding Bonds	921,197	979,000	986,075	1,001,075
2017 G.O. Refunding Bonds	-	-	-	800,821
Total Expenditures	\$ 9,877,938	\$ 9,916,374	\$ 10,084,795	\$ 9,166,295

Capital Project Funds

**Budget
Fiscal Year 2018**



The Village's capital project funds (non-enterprise) consist of the Road Exaction Fund, Capital Improvement Fund and Bond Projects Funds, when applicable. Revenue sources of these funds consist of road impact fees assessed on all new construction within the Village; a significant portion of the Home Rule Sales Tax collected by the Village on an annual basis; reimbursements due to the Village from the State of Illinois and the County of Cook; and bond issue proceeds, if applicable.

Expenses of the capital project funds consist of capital improvement project expenditures, such as roads, other infrastructure and buildings. Additional detailed information regarding the budgeted capital improvements can be found in the Capital Improvements Section of this document.



Revenue Summary

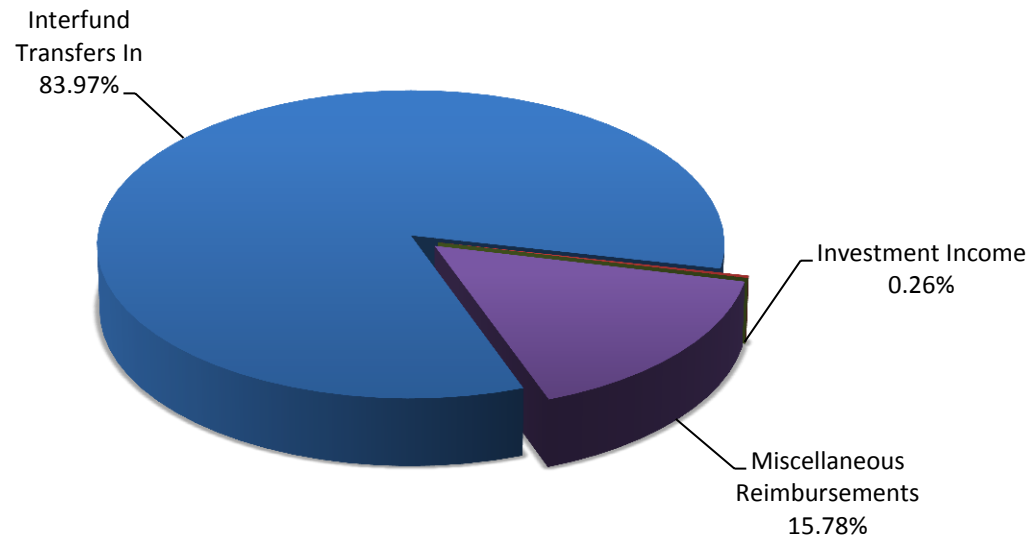
	FY 2015 Actual	FY 2016 Actual	FY2017 Amended Budget	FY2018 Budget
Road Exaction Fees	\$ 121,335	\$ 316,035	\$ 652,214	\$ 422,750
Investment Income	1,741	4,440	5,458	1,846
Total Revenue	\$ 123,076	\$ 320,474	\$ 657,672	\$ 424,596

Expenditure Summary

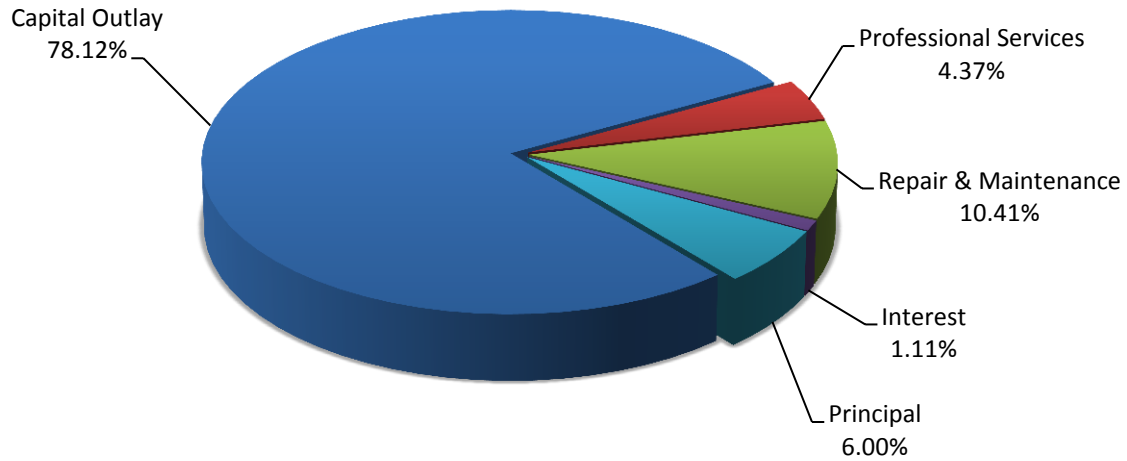
	FY 2015 Actual	FY 2016 Actual	FY2017 Amended Budget	FY2018 Budget
Interfund Transfer Out	\$ 220,000	\$ 1,202,808	\$ 432,175	\$ 324,596
Credit, Collection & Bank Charges	-	118	-	-
Professional Services	625	-	-	-
Total Expenditures	\$ 220,625	\$ 1,202,926	\$ 432,175	\$ 324,596



Capital Improvement Fund Revenue Summary



	FY 2015 Actual	FY 2016 Actual	FY2017 Amended Budget	FY2018 Budget
Interfund Transfers In	\$ 7,509,965	\$ 5,968,154	\$ 8,491,202	\$ 9,404,304
Investment Income	15,969	27,490	30,079	28,648
Line of Credit Proceeds	4,651,000	678,000	7,510,282	-
Miscellaneous Reimbursements	3,060,894	948,928	1,121,000	1,767,196
Total Revenues	\$ 15,237,828	\$ 7,622,572	\$ 17,152,563	\$ 11,200,148



	FY 2015 Actual	FY 2016 Actual	FY2017 Amended Budget	FY2018 Budget
Capital Outlay	\$ 6,273,660	\$ 5,458,779	\$ 7,813,706	\$ 8,671,000
Intergovernmental Agreement *	1,719,473	3,367,788	15,419,511	-
Repair & Maintenance	1,181,079	1,072,369	1,506,197	1,155,000
Professional Services	28,595	18,617	165,790	485,000
Purchased Services	121	-	-	-
Interest	4,569	39,312	81,153	123,022
Principal	-	-	166,200	666,126
Credit and Collection	860	1,447	-	-
Other Financing Uses	51,363	-	-	-
Interfund Transfers Out	-	-	2,189,404	-
Supplies	-	339	-	-
Total Expenditures	\$ 9,259,720	\$ 9,958,651	\$ 27,341,961	\$ 11,100,148

* Intergovernmental agreement includes expenditures related to the construction and engineering of other governmental unit improvement projects.



Revenue Summary

	FY 2015 Actual	FY 2016 Actual	FY2017 Amended Budget	FY2018 Budget
Bond Proceeds	\$ 4,475,000	\$ -	\$ 2,645,000	\$ -
Bond Premium	245,975	-	236,289	-
Interfund Transfers In	-	-	147,000	-
Total Revenue	\$ 4,720,975		\$ 3,028,289	\$ -

Expenditure Summary

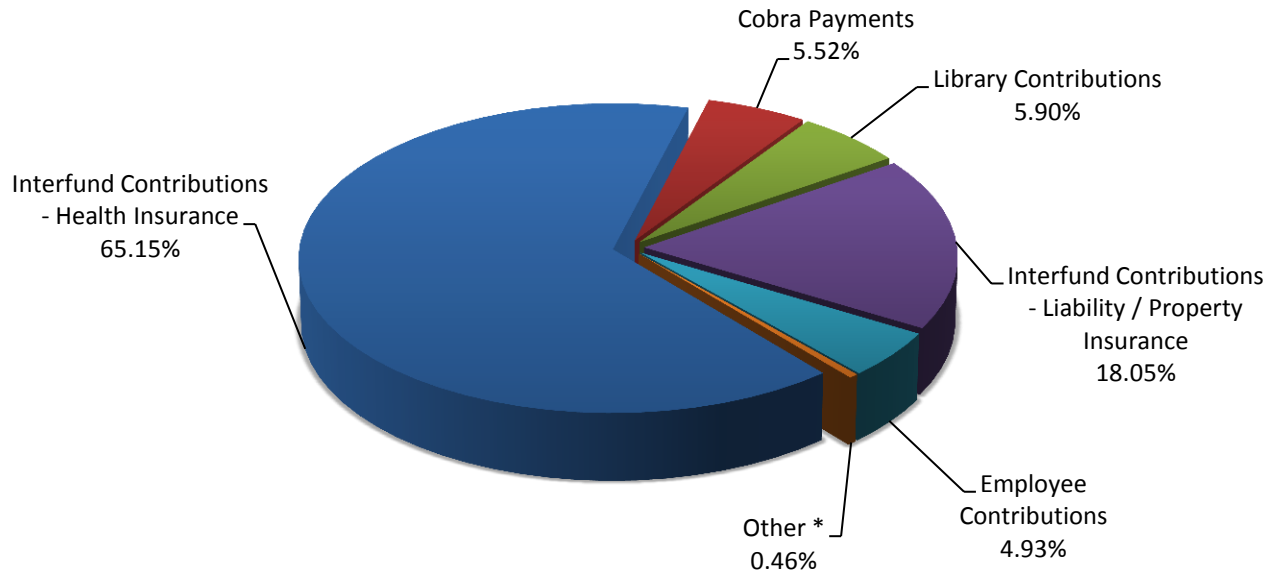
	FY 2015 Actual	FY 2016 Actual	FY2017 Amended Budget	FY2018 Budget
Bond Issuance Costs	\$ 58,102	\$ -	\$ 51,000	\$ -
Payment to Escrow Agent	4,657,510	-	2,972,988	-
Total Expenditures	\$ 4,715,612	\$ -	\$ 3,023,988	\$ -

Internal Service Fund

**Budget
Fiscal Year 2018**

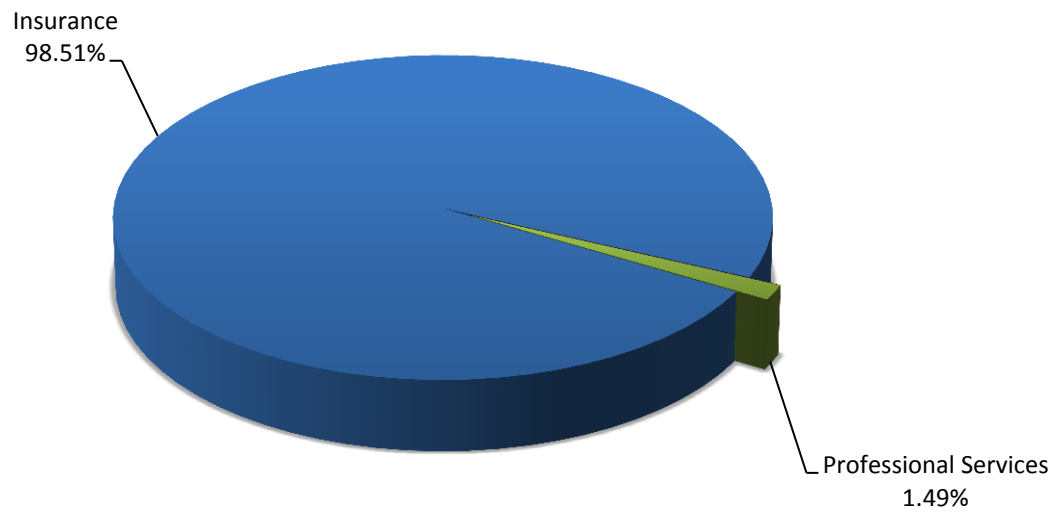


The Village is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters. The Village utilizes its Insurance Fund, an internal service fund, to record transactions related to insurance provided by third party insurers, full self-insurance for employee benefits, as well as partial self-insurance for workers' compensation and general liability. Premiums are paid into the Insurance Fund by other funds and are available to pay third party premiums, claims, claim reserves and administrative costs of the Village's insurance program.



* Other includes Interest and Reimbursements.

	FY 2015 Actual	FY 2016 Actual	FY2017 Amended Budget	FY2018 Budget
Interfund Contributions - Health Insurance	\$ 4,740,519	\$ 4,753,060	\$ 5,285,385	\$ 5,630,800
Interfund Contributions - Liability / Property Insurance	1,733,846	1,586,028	1,679,696	1,560,133
Cobra Payments	237,296	269,677	357,512	476,788
Library Contributions	442,644	423,860	424,703	509,935
Employee Contributions	366,582	348,850	425,180	425,836
Interest	3,933	8,154	8,137	9,821
Reimbursements	297,922	95,710	30,000	30,000
Total Revenues	\$ 7,822,742	\$ 7,485,338	\$ 8,210,613	\$ 8,643,313



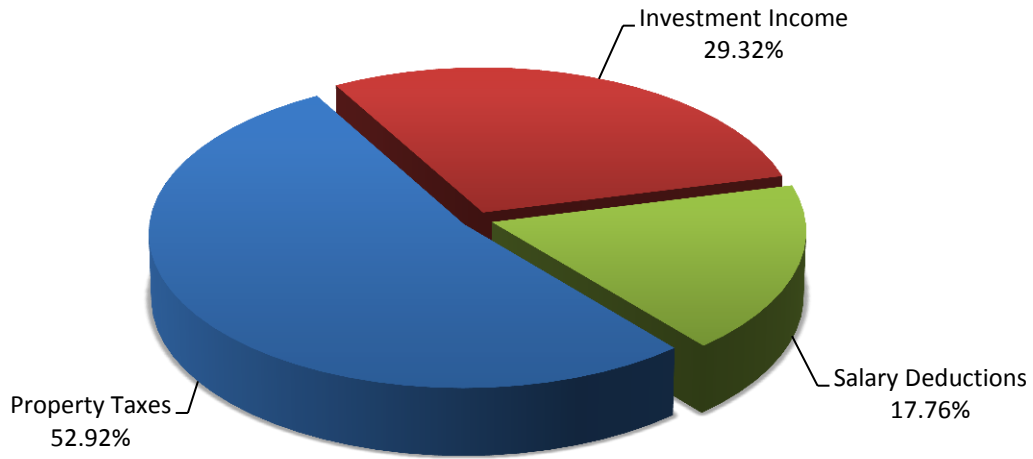
	FY 2015 Actual	FY 2016 Actual	FY2017 Amended Budget	FY2018 Budget
Insurance	\$ 6,815,717	\$ 6,950,360	\$ 8,311,198	\$ 8,679,799
Credit, Collection & Bank Charges	1,133	18,408	100	-
Professional Services	102,670	101,372	131,383	131,377
Employee Benefits	384	4,559	-	-
Total Expenditures	\$ 6,919,904	\$ 7,074,699	\$ 8,442,681	\$ 8,811,176

Fiduciary Fund

**Budget
Fiscal Year 2018**



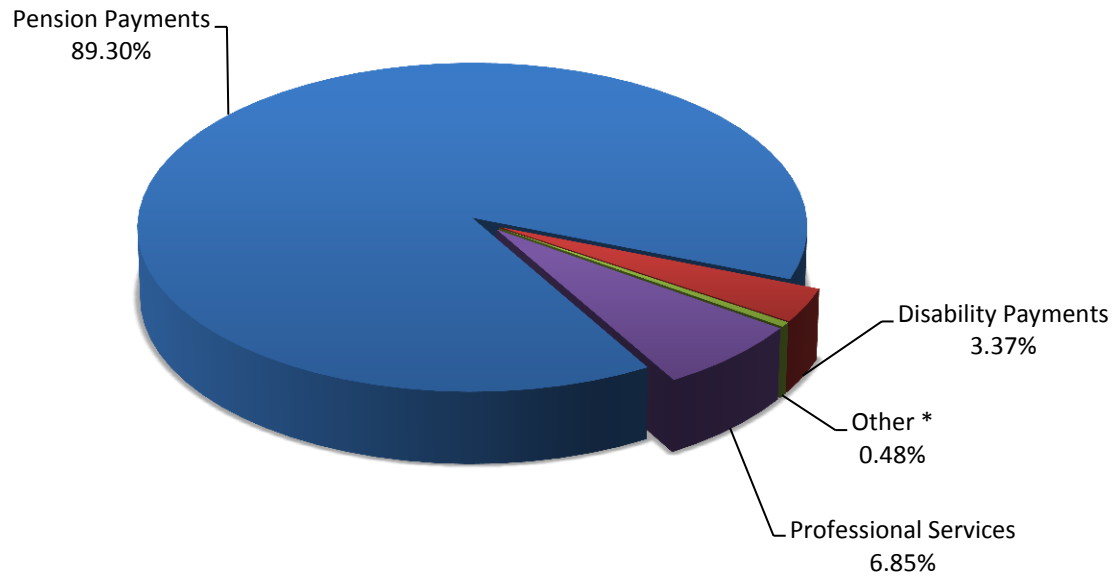
The Village's sworn police employees participate in the Police Pension Employees Retirement System (PPERS). PPERS functions for the benefit of these employees and is governed by a five-member pension board. The pension board is comprised of two members appointed by the Village's President, one elected pension beneficiary and two elected sworn police employees. The Village and PPERS participants are obligated to fund all PPERS costs based upon actuarial valuations. The State of Illinois is authorized to establish benefit levels and the Village is authorized to approve the actuarial assumptions used in the determination of contribution levels. Although it is legally separate from the Village, the PPERS is reported as if it were part of the primary government as its sole purpose is to provide retirement benefits for the Village's sworn police employees. The PPERS is reported as a pension trust (fiduciary) fund.



	FY 2015 Actual	FY 2016 Actual	FY2017 Amended Budget	FY2018 Budget
Property Taxes	\$ 2,412,752	\$ 2,757,499	\$ 3,158,694	\$ 3,017,612
Investment Income	(7,974,409)	6,299,267	1,555,338	1,671,788
Salary Deductions	959,061	943,731	1,012,679	1,012,922
Miscellaneous Income	78,579	321	-	-
Total Revenues	\$ (4,524,017)	\$ 10,000,817	\$ 5,726,711	\$ 5,702,322



Police Pension Fund Expenditure Summary



*Other includes Miscellaneous Expenses, Credit, Collection & Bank Charges, Purchased Services and Refunds-Salary Deductions.

	FY 2015 Actual	FY 2016 Actual	FY2017 Amended Budget	FY2018 Budget
Pension & Disability Payments	\$ 3,068,722	\$ 3,379,270	\$ 3,433,518	\$ 4,214,055
Employee Reimbursements	1,595	130	1,750	2,750
Credit, Collection & Bank Charges	979	1,035	1,000	200
Professional Services	394,574	121,821	425,000	310,400
Purchased Services	2,525	2,375	2,500	2,500
Miscellaneous Expenses	(7,023,783)	212,032	6,396	1,500
Total Expenditures	\$ (3,555,388)	\$ 3,716,662	\$ 3,870,164	\$ 4,531,405

Component Units

**Budget
Fiscal Year 2018**



The Orland Park Metropolitan Exposition, Auditorium and Office Building Authority (Civic Center Authority) is governed by a separate Board which includes one trustee of the Village Board. The Village is responsible for funding any deficits realized by the Civic Center Authority. The Civic Center Authority is presented as a governmental fund type. Complete financial statements may be obtained by contacting the Civic Center Authority at 14750 Ravinia Avenue, Orland Park, Illinois 60462.

The Orland Park Open Lands Corporation is a not-for-profit corporation. The members of its governing board are appointed by the Village's Mayor, subject to confirmation by the Village's Board of Trustees. The Corporation is presented as a governmental fund type.

The Orland Park Stellwagen Family Farm Foundation is a not-for-profit corporation. The members of its governing board are appointed by the Village's Mayor, subject to confirmation by the Village's Board of Trustees. The Foundation is presented as a governmental fund type.

The Orland Park History Museum is a not-for-profit corporation, incorporated in 2016. The members of its governing board are appointed by the Village's Mayor. The Museum is presented as a governmental fund type.

Complete financial statements for the Open Lands Corporation, the Stellwagen Family Farm Foundation or the Orland Park History Museum may be obtained by contacting the entity's administrative offices at 14700 Ravinia Avenue, Orland Park, Illinois 60462.



Department Mission

The mission of the Orland Park Civic Center is to provide a venue where the general public can hold business and community activities. The Civic Center staff adds to the overall quality of life in Orland Park by operating in an efficient and professional manner, ensuring that the building is maintained and operationally ready to meet the needs of its users, and assisting in the overall production and coordination of events.

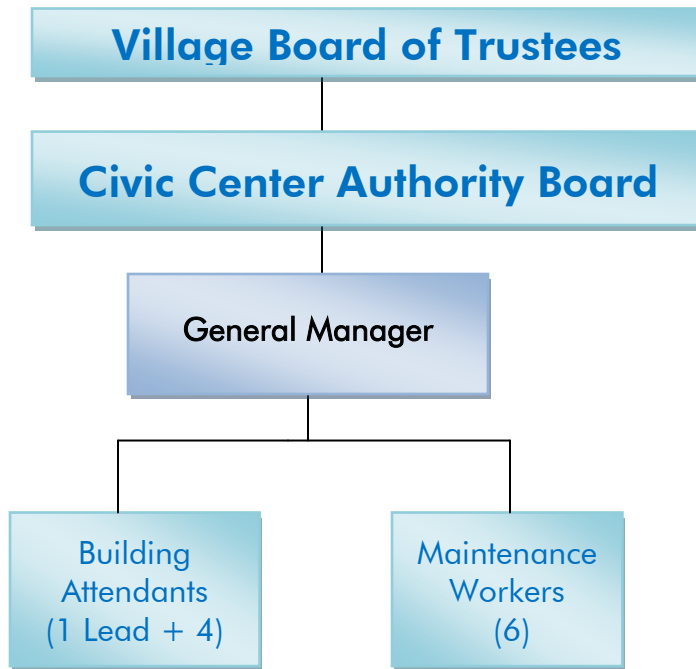
Department Functions:

The Civic Center and its surrounding grounds serve as the location of various Village events, including the Taste of Orland, and Recreation Department plays, musicals, and concerts. These two to three day events draw hundreds of visitors from the local and surrounding community. These events provide the opportunity to showcase not only the Village Center Complex, but the Civic Center as well.

The Civic Center hosts a variety of private events, such as business seminars, real estate classes, training sessions, private parties, charitable and fundraising events, events for veterans and current members of the military, civic and community group events, public medical testing and screenings, and trade and special interest shows and exhibits. The Civic Center also provides space free-of-charge or at discounted rates to eligible groups, referred to as community outreach.

Village Board Strategic Goal: Economic Development					
Department Objective	Performance Measure	FY15 Actual	FY16 Actual	FY17 Estimate	FY18 Target
Prospect corporate businesses to increase the Civic Center’s economic base by adding new key program accounts. Offer all-inclusive packages to attract more business functions and seminars while increasing revenue.	New events held	10	15	15	15
	Key Accounts	5	8	8	8

Village Board Strategic Goal: Quality of Life					
Department Objective	Performance Measure	FY15 Actual	FY16 Actual	FY17 Estimate	FY18 Target
Offer affordable community outreach programs for residents, community groups and businesses	Number of Community Outreach Hours	254	356.5	350	350
Continue to provide a well-maintained facility that meets the needs of both residents and businesses	Number of improvement projects undertaken	2	3	3	3

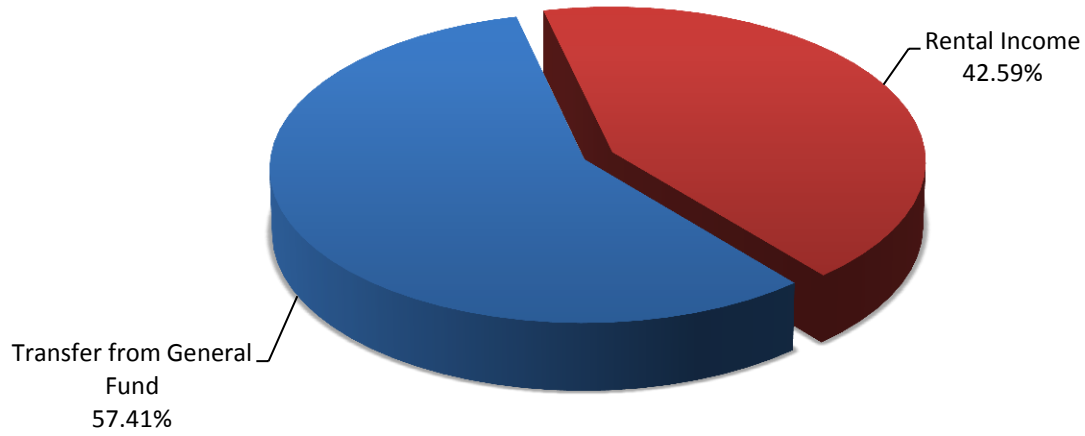




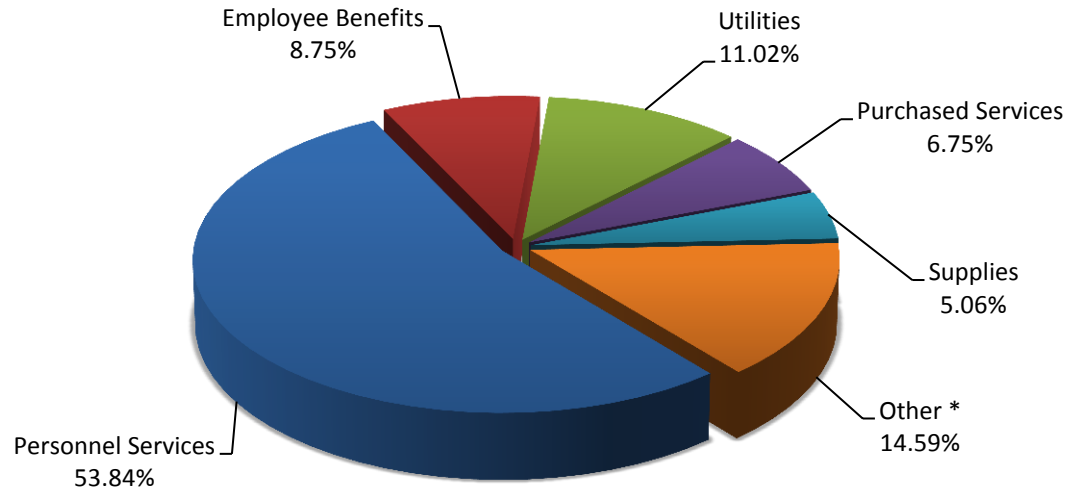
CIVIC CENTER BUDGETED POSITIONS

FULL TIME POSITION TITLE	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 BUDGET
General Manager	1	1	1
TOTAL FULL TIME PERSONNEL	1	1	1

PART TIME POSITION TITLE			
Maintenance Employee	6	6	6
Building Attendant	5	5	4
Building Supervisor	0	1	1
Seasonal	1	0	0
TOTAL PART TIME PERSONNEL	12	12	11

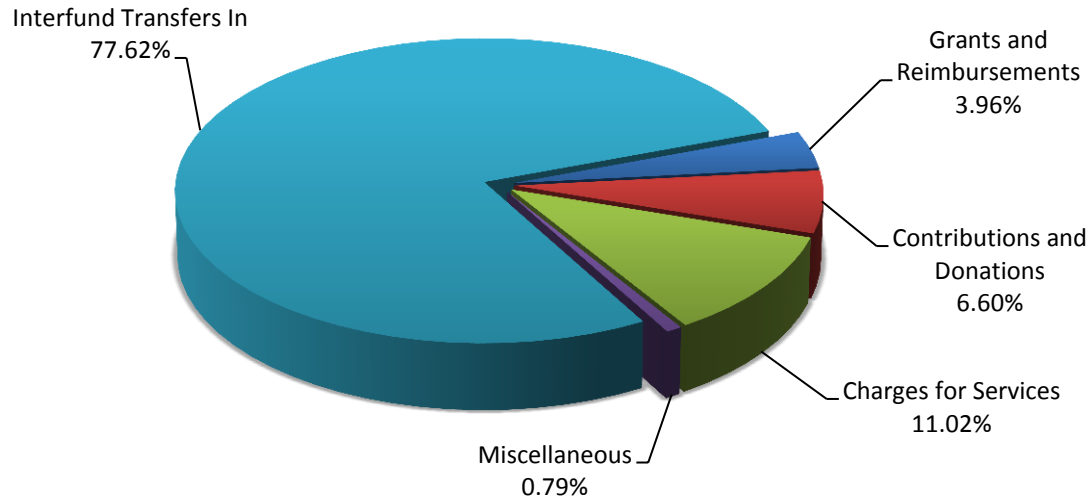


	FY 2015 Actual	FY 2016 Actual	FY2017 Amended Budget	FY2018 Budget
Transfer from General Fund	\$ 75,203	\$ 79,016	\$ 187,261	\$ 161,773
Rental Income	193,489	200,321	72,000	120,000
Total Revenues	\$ 268,692	\$ 279,337	\$ 259,261	\$ 281,773

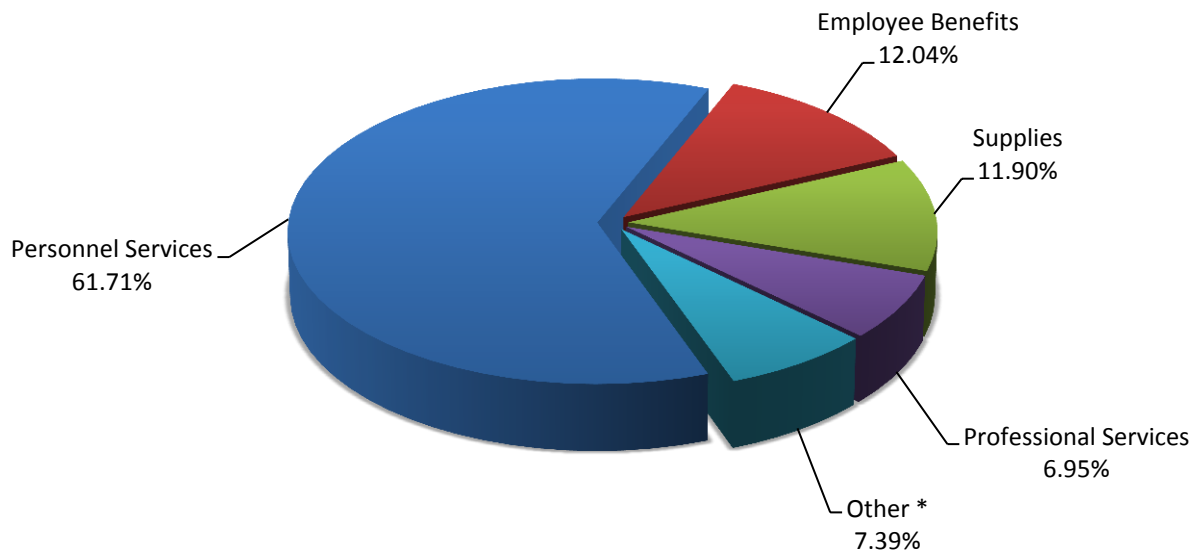


* Other includes Miscellaneous Expenses, Insurance, Employee Reimbursements, Repair & Maintenance and Professional Services.

	FY 2015 Actual	FY 2016 Actual	FY2017 Amended Budget	FY2018 Budget
Personnel Services	\$ 128,010	\$ 135,832	\$ 146,023	\$ 151,693
Employee Benefits	21,097	22,051	22,778	24,646
Employee Reimbursements	870	835	885	500
Utilities	27,492	29,322	31,817	31,040
Supplies	32,535	14,880	18,361	14,270
Repair & Maintenance	1,712	33,360	28,100	24,300
Insurance	5,658	4,259	4,423	4,154
Professional Services	5,183	4,757	6,084	6,210
Purchased Services	19,701	19,603	18,690	19,010
Miscellaneous Expenses	11,672	14,139	5,600	5,950
Total Expenditures	\$ 253,930	\$ 279,037	\$ 282,761	\$ 281,773

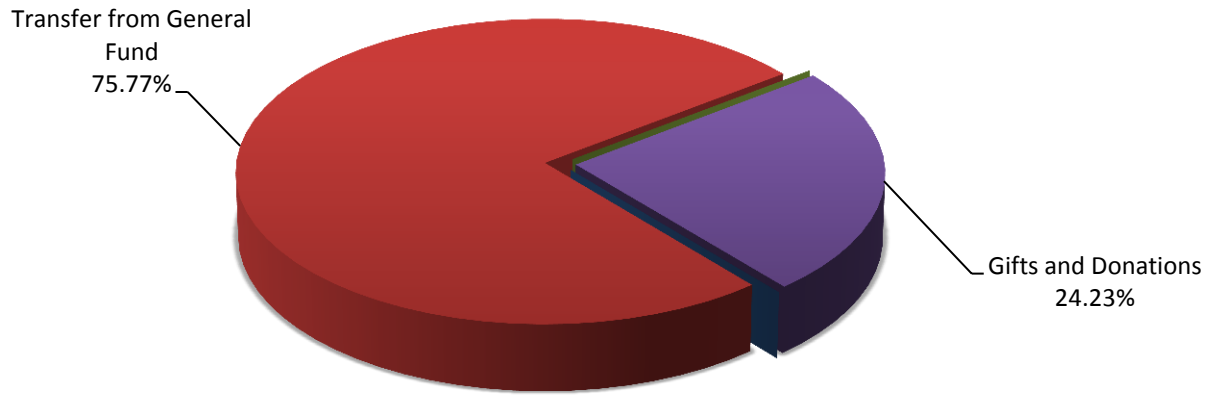


	FY 2015 Actual	FY 2016 Actual	FY2017 Amended Budget	FY2018 Budget
Grants and Reimbursements	\$ -	\$ -	\$ 2,400	\$ 1,500
Contributions and Donations	-	3,061	8,625	2,500
Charges for Services	-	1,126	7,250	4,175
Miscellaneous	-	-	-	300
Interfund Transfers In	-	20,901	20,000	29,400
Total Revenues	\$ -	\$ 25,088	\$ 38,275	\$ 37,875

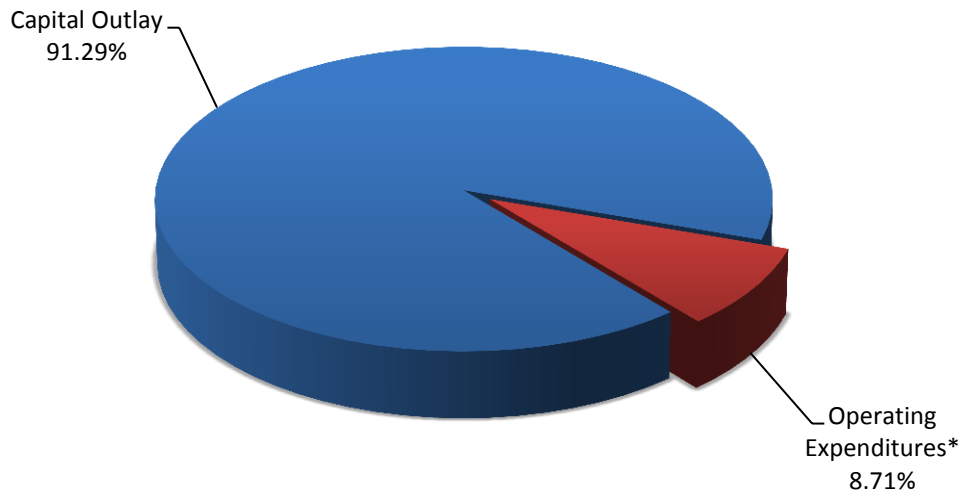


* Other includes Miscellaneous Expense, Purchased Services, Employee Reimbursements and Utilities

	FY 2015 Actual	FY 2016 Actual	FY2017 Amended Budget	FY2018 Budget
Personnel Services	\$ -	\$ 10,272	\$ 15,485	\$ 23,374
Employee Benefits	-	557	1,185	4,560
Employee Reimbursements	-	-	-	400
Professional Services	-	5,888	1,650	2,634
Purchased Services	-	8	-	100
Utilities	-	-	500	100
Supplies	-	7,580	6,430	4,507
Repair & Maintenance	-	1,084	-	-
Miscellaneous Expense	-	-	13,025	2,200
Total Expenditures	\$ -	\$ 25,389	\$ 38,275	\$ 37,875



	FY 2015 Actual	FY 2016 Actual	FY2017 Amended Budget	FY2018 Budget
Bond Proceeds	\$ -		\$ 12,036	\$ -
Transfer from General Fund	42,025	93,470	501,441	23,845
Transfer from Capital Improvement Fund	-	-	2,189,404	-
Gifts and Donations	17,722	18,416	16,825	7,625
Total Revenues	\$ 59,747	\$ 111,886	\$ 2,719,706	\$ 31,470



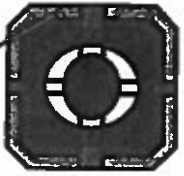
* Operating Expenditures includes Professional Services, Purchased Services, Supplies, Utilities, Repair & Maintenance and Miscellaneous Expense

	FY 2015 Actual	FY 2016 Actual	FY2017 Amended Budget	FY2018 Budget
Capital Outlay	\$ -	\$ -	\$ 2,600,659	\$ 250,000
Professional Services	17,525	8,179	14,400	12,235
Credit, Collection & Bank Charges	730	997	1,700	-
Utilities	3,774	3,087	4,400	4,400
Supplies	1,370	67	6,065	6,000
Purchased Services	-	-	500	500
Miscellaneous Expense	55,211	98,467	5,450	110
Repair & Maintenance	3,000	600	-	600
Total Expenditures	\$ 81,610	\$ 111,397	\$ 2,633,174	\$ 273,845

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Appendix and Glossary

**Budget
Fiscal Year 2018**



VILLAGE OF ORLAND PARK
Certification

14700 Ravinia Avenue
Orland Park, IL 60462
(708) 403-6150
orlandpark.org

STATE OF ILLINOIS
COUNTIES OF COOK AND WILL


I, John C. Mehalek, DO HEREBY CERTIFY that I am the duly elected and qualified Village Clerk of the Village of Orland Park, Illinois, and as such Village Clerk I am the keeper of the minutes and records of the proceedings of the Board of Trustees of said Village and have in my custody the minutes and books of the records of said Village.

I DO FURTHER CERTIFY that the attached and foregoing is a true and correct copy of:

Ordinance No. 5253

I DO FURTHER CERTIFY that the original Ordinance of which the foregoing is a true copy is entrusted to my care for safekeeping and that I am the lawful keeper of the same.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the corporate seal of the Village Of Orland Park aforesaid, at the said Village, in the Counties and State aforesaid, this 19th day of December 2017.



John C. Mehalek, Village Clerk



VILLAGE OF ORLAND PARK

14700 Ravinia Avenue
Orland Park, IL 60462
www.orlandpark.org

Ordinance No: 5253

File Number: 2017-0872

AN ORDINANCE ADOPTING THE ANNUAL BUDGET FOR THE FISCAL YEAR COMMENCING ON JANUARY 1, 2018 AND ENDING ON DECEMBER 31, 2018 FOR THE VILLAGE OF ORLAND PARK, COOK AND WILL COUNTIES, ILLINOIS

VILLAGE OF ORLAND PARK STATE OF ILLINOIS, COUNTIES OF COOK AND WILL

Published in pamphlet form this 19th day of December, 2017 by authority of the President and Board of Trustees of the Village of Orland Park, Cook and Will Counties, Illinois.

VILLAGE OF ORLAND PARK

Ordinance No: 5253

AN ORDINANCE ADOPTING THE ANNUAL BUDGET FOR THE FISCAL YEAR COMMENCING ON JANUARY 1, 2018 AND ENDING ON DECEMBER 31, 2018 FOR THE VILLAGE OF ORLAND PARK, COOK AND WILL COUNTIES, ILLINOIS

BE IT ORDAINED by the President and Board of Trustees of the Village of Orland Park, Cook and Will Counties, Illinois, as follows:

SECTION 1

The annual budget for the Village of Orland Park, Cook and Will Counties, Illinois as set forth in that certain document entitled

VILLAGE OF ORLAND PARK ANNUAL BUDGET FOR FISCAL YEAR 2018

And incorporated herein as if fully set forth, be and the same is hereby adopted as the Annual Budget for the Village of Orland Park, Cook and Will Counties, Illinois, for the fiscal year commencing on January 1, 2018.

SECTION 2

REPEAL. That all ordinances or parts of ordinances in conflict with the provisions hereof are hereby repealed insofar as they conflict herewith.

SECTION 3

EFFECTIVE DATE. That this Ordinance shall be in full force and effect from and after its passage and approval.

PASSED this 18th day of December, 2017

/s/ John C. Mehalek

John C. Mehalek, Village Clerk

Aye: 7 Trustee Fenton, Trustee Dodge, Trustee Gira, Trustee Griffin Ruzich, Trustee Calandriello, Trustee Carroll, and Village President Pekau

Nay: 0

VILLAGE OF ORLAND PARK

Ordinance No: 5253

DEPOSITED in my office this 18th day of December, 2017

/s/ John C. Mehalek

John C. Mehalek, Village Clerk

APPROVED this 18th day of December, 2017

/s/ Keith Pekau

Keith Pekau, Village President

PUBLISHED this 19th day of December, 2017

/s/ John C. Mehalek

John C. Mehalek, Village Clerk



ABATEMENT	A partial or complete cancellation of a tax levy imposed by the Village.
ACCOUNT	A term used to identify an individual asset, liability, expenditure control, revenue control, or fund balance.
ACCOUNTING SYSTEM	The total structure of records and procedures which discover, record, classify, summarize and report information on the financial position, and results of operations of a government or any of its funds, fund types, balanced account groups, or organizational components.
ACCRUAL BASIS	A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.
ACTIVITY	The smallest unit of budgetary accountability and control which encompassed specific and distinguishable lines of work performed by an organizational unit for the purpose of accomplishing a function for which the Village is responsible.
AFSCME	American Federation of State, County, and Municipal Employees
ANNUALIZE	Taking changes that occurred mid-year and calculating their cost for a full year, for the purpose of preparing an annual budget.
APPROPRIATION	An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is limited to the time it may be expended.
ASSETS	Property owned by a government which has a monetary value.
ASSESSED VALUATION	A valuation set upon real estate or other property by the County Assessor as a basis for levying taxes.
BALANCED BUDGET	The budget is balanced when the sum of estimated revenues and appropriated fund balances is equal to expenditures.
BOARD OF TRUSTEES	The governing body responsible for the oversight of the municipality.
BOND	A written promise, generally under a seal, to pay a specified sum of money, called the face value, at a fixed time in the future, called the date of maturity, and carrying interest at a fixed rate, usually payable periodically.
BONDED REFINANCING	The payoff and re-issuance of bonds, to obtain better interest rates and/or bond conditions.
BONDED DEBT	That portion of indebtedness represented by outstanding bonds.
BUDGET	A one-year financial document embodying an estimate of proposed revenues and expenditures for the year. The Village is required by State Statute to approve a budget, and the approved budget sets the legal spending limits of the Village. It is the primary means by which most of the expenditures and service levels of the Village are controlled.
BUDGET ADJUSTMENT	A legal procedure utilized by the Village staff and the Village board to revise a budget.
BUDGET DOCUMENT	The instrument used by the budget-making authority to present a comprehensive financial plan of operations of the Village Board.
BUDGET MESSAGE	A general discussion of the proposed budget as presented in writing by the budget-making authority to the legislative body.
BUDGETARY CONTROL	The control of management of a government or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.
CAFR	Comprehensive Annual Financial Report. A governmental unit's official annual report prepared and published as a matter of public record, according to governmental accounting standards.
CAPITAL ASSETS	Assets of significant value and having a useful life of at least one year with a value over \$10,000. Capital assets are also called fixed assets.



CAPITAL BUDGET	A plan of proposed capital outlays and the means of financing them for the current fiscal period.
CAPITAL OUTLAY	Expenditures which result in the acquisition of or addition to fixed assets.
CAPITAL PROJECTS FUND	A fund created to account for financial resources to be used for the acquisition or the construction of major capital facilities or equipment.
CASH BASIS	A basis of accounting in which transactions are recognized only when cash is increased or decreased.
CBA	Collective Bargaining Agreements
CERTIFICATE OF EXCELLENCE IN FINANCIAL REPORTING	An award presented to Governmental units and public employee retirement systems whose comprehensive annual financial reports (CAFR's) are judged by the Government Finance Officer Association of the United States and Canada to substantially conform to certain program standards.
CHART OF ACCOUNTS	The classification system used by the Village to organize the accounting for various funds.
CIP	Capital Improvement Program. A plan of proposed capital expenditures and the means of financing them. Items in the capital budget are usually construction projects designed to improve the value of the government assets. The capital budget is usually enacted as part of the complete annual budget which includes both operating and capital outlays.
COMMODITIES	Consumable items used by Village departments. Examples include office supplies, replacement parts for equipment, and gasoline.
COMPONENT UNIT	A component unit is a legally separate organization that a primary government must include as part of its financial reporting entity for fair presentation in conformity with GAAP.
CONTINGENCY	A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted for.
CONTRACTUAL SERVICES	A fund established to finance and account for the accumulations of resources for, and the payment of, general long-term debt principal and interest.
DEBT SERVICE FUND	A fund established to finance and account for the accumulations of resources for, and the payment of, general long-term debt principal and interest.
DEBT SERVICE REQUIREMENTS	The amounts of revenue which must be provided for a debt service fund so that all principal and interest payments can be made in full on schedule.
DEFICIT	(1) The excess of an entity's liabilities over its assets (See Fund Balance). (2) The excess of expenditures or expenses over revenues during a single accounting period.
DEPARTMENT	A major administrative organizational unit of the Village which indicates overall management responsibility for one or more activities.
DEPRECIATION	(1) Expiration in service life of fixed assets, other than wasting assets, attributable to wear and tear through use and lapse of time, obsolescence, inadequacy, or other physical or functional cause. (2) The portion of the cost of a fixed asset charged as an expense during a particular period. NOTE: The cost of such asset prorated over the estimated service life of such asset and each period is charged with part of such cost so that ultimately the entire cost of the asset is charged off as an expense.
DISBURSEMENT	Payments for goods and services in cash or by check.
EAV	The value of property resulting from the multiplication of the assessed value by an equalization factor to make all property in Illinois equal to one third of its market value.
ENCUMBRANCE	The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a specified future



	expenditure.
ENTERPRISE FUND	A fund established to finance and account for operations (1) that are financed and operated in a manner similar to private business enterprises- where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (2) where the governing body has decided that periodic determination of revenue earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purpose. Examples of enterprise funds are those for utilities.
ESTIMATED REVENUE	The amount of projected revenue to be collected during the fiscal year. The amount of revenue budgeted is the amount approved by the Village Board.
EXPENDITURES	If the accounts are kept on the accrual basis this term designates total charges incurred, whether paid or unpaid, including expenses, provision for retirement of debt not reported as a liability of the fund from which retired, and capital outlays. If they are kept on the cash basis, the term covers only actual disbursements for these purposes.
EXPENDITURE BY CLASSIFICATION	A basis for distinguishing types of expenditures; the major classifications used by the Village are: Personal Services, Contractual Services, Commodities, Other Charges and Capital Outlay.
EXPENSES	Charges incurred, whether paid or unpaid, for operation, maintenance, and interest, and other charges which are presumed to benefit the current fiscal period.
FIDUCIARY FUNDS	Funds that are used when a government holds or manages financial resources in an agent or fiduciary capacity.
FISCAL YEAR	A twelve-month period of time to which the annual budget applies and at the end of which a municipality determines its financial position and results of operations. The Village of Orland Park has specified January 1 to December 31 as its fiscal year.
FIXED ASSETS	Assets of a long-term character in which the intent is to continue to be held or used, such as land, buildings, machinery, furniture and other equipment.
FULL FAITH & CREDIT	A pledge of the general taxing power of a government to repay debt obligations (typically used in reference to bonds.)
FUND	An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources, together with all related liabilities, obligations, reserves and equities which are segregated for the purpose of following special regulations, restrictions, or limitations.
FUND ACCOUNTS	All accounts necessary to set forth the financial operations and financial condition of a fund.
FUND BALANCE	The excess of a fund's assets over its liabilities and reserves.
GAAFR	Governmental Accounting, Auditing and Financial Reporting. A Comprehensive practice-oriented guide to accounting and auditing in the public sector.
GAAP	Generally Accepted Accounting Principles. Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.
GAAS	Generally Accepted Auditing Standards. A set of systematic guidelines used by auditors when conducting audits to ensure accuracy, consistency and verifiability of auditor's actions and reports.



GASB	Governmental Accounting Standards Board. An independent organization which has ultimate authority over the establishment of Generally Accepted Accounting Principals (GAAP) for state and local government. GASB members are appointed by the Financial Accounting Foundation (FAF); however the GASB enjoys complete autonomy from the FAF in all technical and standard-setting activities.
GENERAL FUND	The fund that is available for any legal authorized purpose and which is therefore used to account for all revenues and all activities except those required to be accounted for in another fund. NOTE: The General Fund is used to finance the ordinary operations of a government unit.
GENERAL OBLIGATION BONDS	Bonds for whose payments the full faith and credit of the issuing body are pledged. More commonly, but not necessarily, general obligation bonds are considered to be those payable from taxes and other general revenues.
GFOA	Government Finance Officers Association. An organization representing municipal finance officers and other individuals and organizations associated with public finance.
GOAL	A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless; that is, it is not concerned with a specific achievement in a given period.
GRANT	A contribution by one government unit to another. The contribution is usually made to aid in the support of a specified function, but it is sometimes also for general purposes.
HOME RULE MUNICIPALITY	A home rule municipality may exercise any power and perform any function pertaining to its government and affairs including, but not limited to, the power to regulate for the protection of public health, safety, morals and welfare; to license; to tax; and to incur debt, unless preempted by the State of Illinois. A municipality is designated as a home rule municipality if its population reached 25,000 or if the designation of home rule is approved by voters via a referendum.
IBEW	International Brotherhood of Electrical Workers
IDOT	Illinois Department of Transportation
INCOME	This term is used in accounting for governmental enterprises and represents the excess of the revenues earned over the expenses incurred in carrying on particular phases of an enterprise's activities. As indicated elsewhere, the excess of the TOTAL revenues over the TOTAL expenses of the utility for a particular accounting period is called the "net income."
INFRASTRUCTURE	The physical assets of a government (e.g., streets, water, sewer, public buildings and parks).
INTERFUND TRANSFERS	Amounts transferred from one fund to another fund.
INTERNAL SERVICE FUND	A fund established to finance and account for services and commodities furnished by a designated department or agency to other departments or agencies within a single governmental unit or to other governmental units. Amounts expended by the fund are reimbursed, either from operating earnings or by transfers from other funds, so that the original fund capital is kept intact.
IUOE	International Union of Operating Engineers
LIABILITIES	Debts or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date.
LONG TERM DEBT	Debt with a maturity of more than one year after the date of issuance.
MAP	Metropolitan Alliance of Police
MODIFIED ACCURAL ACCOUNTING	A basis of accounting used by Governmental Fund types in which revenues are recorded when collectable within the current period or soon enough



	thereafter to be used to pay liabilities of the current period, and, expenditures are recognized when the related liability is incurred.
OBLIGATIONS	Amounts which a government may be legally required to meet out of its resources. They include not only liabilities, but also encumbrances not yet paid.
OPERATING BUDGET	The portion of the budget that pertains to daily operations that provides the basic government services.
ORDINANCE	A formal legislative enactment by the governing board of a municipality.
PERSONAL SERVICES	Costs related to compensating Village employees, including salaries, wages, and benefits.
PPERS (Police Pension Employees Retirement System)	The PPERS is the retirement system for all of the Village’s sworn police employees. PPERS functions for the benefit of these employees and is governed by a five-member pension board.
PRIOR YEAR ENCUMBRANCES	Obligations from previous fiscal years in the form of purchase orders, contracts or salary commitments which are chargeable to an appropriation are reserved. They cease to be encumbrances when the obligations are paid or otherwise terminated.
PROPERTY TAX	Property taxes are levied on real property according to the property’s valuation and the tax rate
RFP (Request for Proposal)	Request for proposal is an invitation for providers of a product or service to bid on the right to supply that product or service to the entity that issued the proposal.
RIGHT OF WAY	Land dedicated to the public which affords primary access by pedestrians and vehicles to abutting properties.
RESERVE	An account used to indicate that a portion of a fund balance is restricted for a specific purpose.
RETAINED EARNINGS	An equity account used to indicate that a portion of a fund balance is restricted for a specific purpose.
REVENUES	Funds that the government receives as income.
SPECIAL REVENUE FUND	A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes.
TAXES	Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments.
TAX LEVY	The total amount to be raised by general property taxes for operating and debt services purposes specified in the Tax Levy Ordinance.
TAX LEVY ORDINANCE	An ordinance by means of which taxes are levied.
TIF	Tax Increment Financing or the act of capturing the amount of property taxes levied by a taxing unit for the year on the appraised value of real property located within a defined investment zone. The tax increments are paid into the TIF fund and used to pay project costs within the zone, including debt service obligations.
TRANSFER IN/OUT	Amounts transferred from one fund to another to assist in financing the services for the recipient fund.
WATER & SEWER FUND	A fund established to account for operations of the water and sewer system. It is operated in a manner similar to private business enterprises where the intent is cost recovery.