



ORLAND PARK



BUDGET

FISCAL YEAR 2019

COOK & WILL COUNTIES, IL

ADOPTED BUDGET

FY 2019

January 1, 2019 – December 31, 2019

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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, 2018. 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 the 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, 2018

Christopher P. Morrill

Executive Director



Local legislation in the Village of Orland Park is provided by the elected Board of Trustees. Elected officials include the Village President (also referred to as Mayor), Village Clerk, and six (6) Village Trustees, each of whom is elected at large (Village-wide) to a four (4) year term.

Keith Pekau
Village President / Mayor
2017 - present



John C. Mehalek
Village Clerk
2013 - present



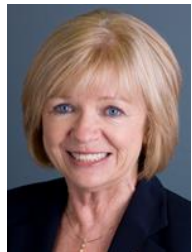
Kathleen M. Fenton
Trustee from 1993 - present
Public Works Committee
Chairperson



James V. Dodge, Jr.
Trustee from 1996 - present
Technology, Innovation and
Performance Committee
Chairperson



Patricia A. Gira
Trustee from 2003 - present
Public Safety Committee
Chairperson



Carole Griffin Ruzich
Trustee from 2011 - present
Development Services,
Planning and Engineering
Committee Chairperson



Daniel T. Calandriello
Trustee from 2013 - present
Parks and Recreation Committee
Chairperson



Michael F. Carroll
Trustee from 2015 - present
Finance Committee
Chairperson





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



<u>Year</u>	<u>Population</u>	<u>Percent Growth</u>
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**

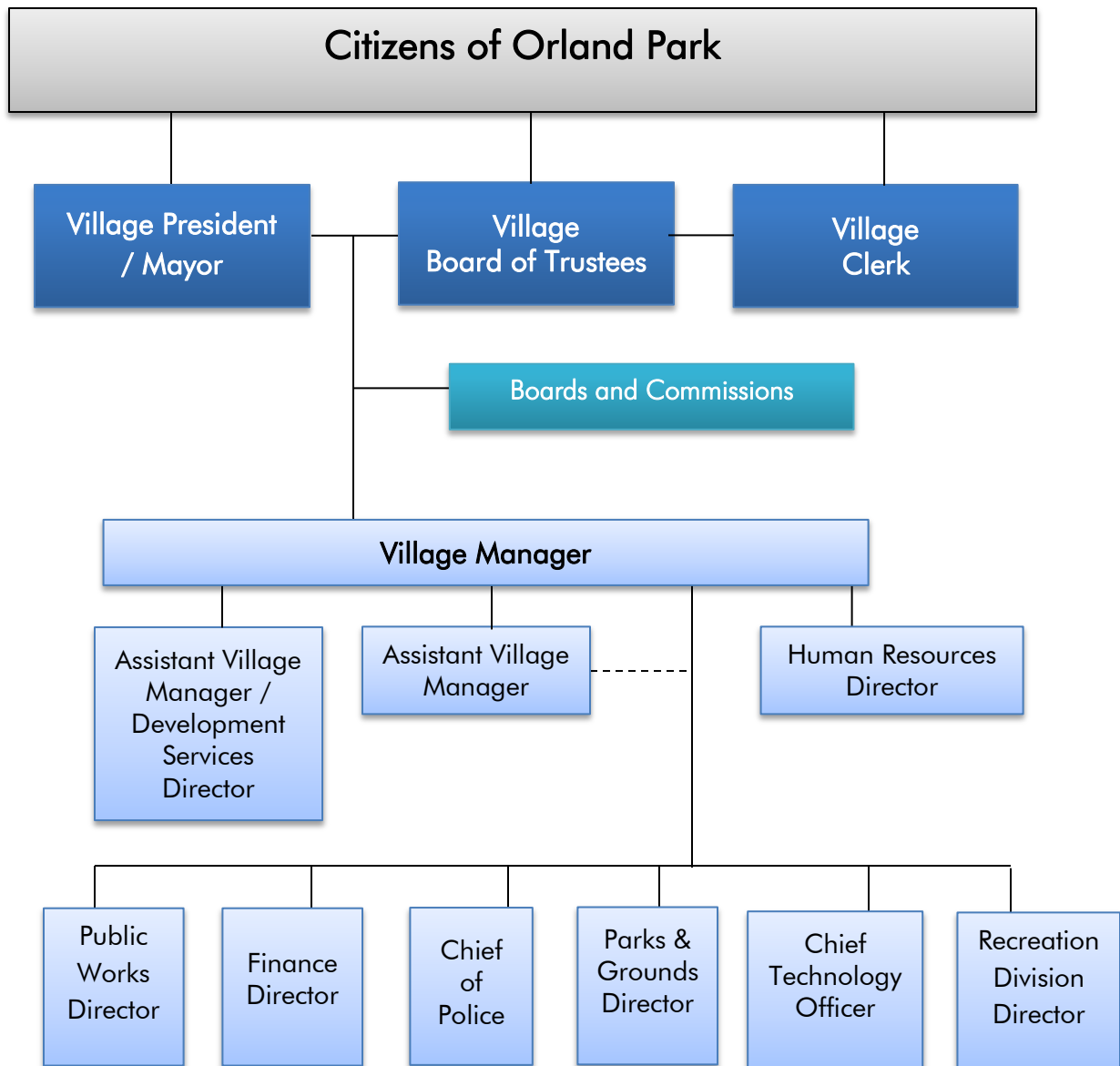
Principal Cook and Will County Taxpayers

Fiscal Year 2019

Taxpayers	Type of Business	2016 Equalized Assessed Valuation	Percentage of Total Equalized Assessed Valuation
Simon Property Group	Orland Square Mall (includes smaller stores)	\$115,517,800	5.63%
IRC & Inland Orland Park PL LLC	Shopping Centers One-story store	48,533,079	2.36%
Edwards Realty Co	One – three story building containing part or all retail and/or commercial space	12,948,325	0.63%
Metra Triangle LLC	Special Rental Structure	11,990,691	0.58%
Constance Oswald	Commercial building 2-3 stories, all or part retail	11,200,451	0.55%
Albertsons/Supervalu Inc	Supermarket	8,647,964	0.42%
B & G Realty	One-story commercial building & non-fire proof public garage	8,440,438	0.41%
J.C. Penney, Co. Inc.	Department Store	8,023,493	0.39%
Cambridge Realty Capital	Commercial property with special improvements	7,664,807	0.37%
Roundys	Supermarket	7,336,820	0.36%
Totals		\$240,303,868	11.71%



Name	Type of Business	Approximate Number Employed As of December 31, 2017
School District #135	Elementary School	725
Jewel/Osco Food Store	Supermarket and Drug Store	550
High School District #230	Carl Sandburg High School	325
Carson Pirie Scott	Retail Department Store	300
Darvin Furniture	Furniture Dealer – Retail	300
Lexington Health Care	Nursing & Convalescent Homes	300
Lowe’s Home Improvement	Home Center	300
Meijer	Supermarket – Retail	300
Target	Discount Store	275
Lifetime Fitness	Fitness Club	250



Legend:

Elected Officials

Appointed Members

Village Executive Staff



The FY2019 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 strategic initiatives approved by the Village Board of Trustees, village staff compiled specific goals and objectives that will help to achieve 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 FY2019 Annual Budget document.

MAYOR
Keith Pekau

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 15, 2019

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

We are pleased to present the Village of Orland Park's FY2019 Annual Budget for the fiscal year beginning January 1, 2019 and ending December 31, 2019. The FY2019 Annual Budget was approved by the Village Board on December 3, 2018. The FY2019 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 FY2019 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 FY2019 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 FY2019 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 FY2019, 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 2019 budget exceed Board approved policy requirements for all funds, with the exception of 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 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 FY2019, the Village's total outstanding general obligation debt (principal only) amounted to \$61,805,000, term loans outstanding totaled \$6,836,323, and total line of credits outstanding amounted to \$1,638,800.

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 FY2019 budget process to identify capital expenditure items that were to be included in the FY2019 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 to ensure 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 to \$.68, as the EAV continued to decline. In the 2016 and 2017 tax years, the Village's EAV increased which resulted in the tax rate decreasing to \$0.66 and \$0.58 per \$100 EAV, respectively. During the FY2019 budget process, the Village Board determined that the dollar amount of the 2018 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.

The Main Street Triangle area currently consists of Ninety7Fifty, a 295 luxury apartment building constructed in 2011, with 4,000 square feet of commercial space and structured parking on approximately 4 acres. In 2016, the University of Chicago Medical Center opened, which includes approximately 108,000 square feet of ambulatory medical care in a number of specializations, along with a pharmacy located on the first floor. Also within the area is a Village owned 500 space public parking structure and Crescent Park, a landscaped greenspace.

In November, 2018, the Village selected Structured Development LLC to develop the final phase of the Main Street Triangle property. The final phase includes the five remaining parcels comprised of approximately nine acres. A master development agreement is currently being negotiated, with construction scheduled to begin in early 2020.

Budget Changes and Assumptions

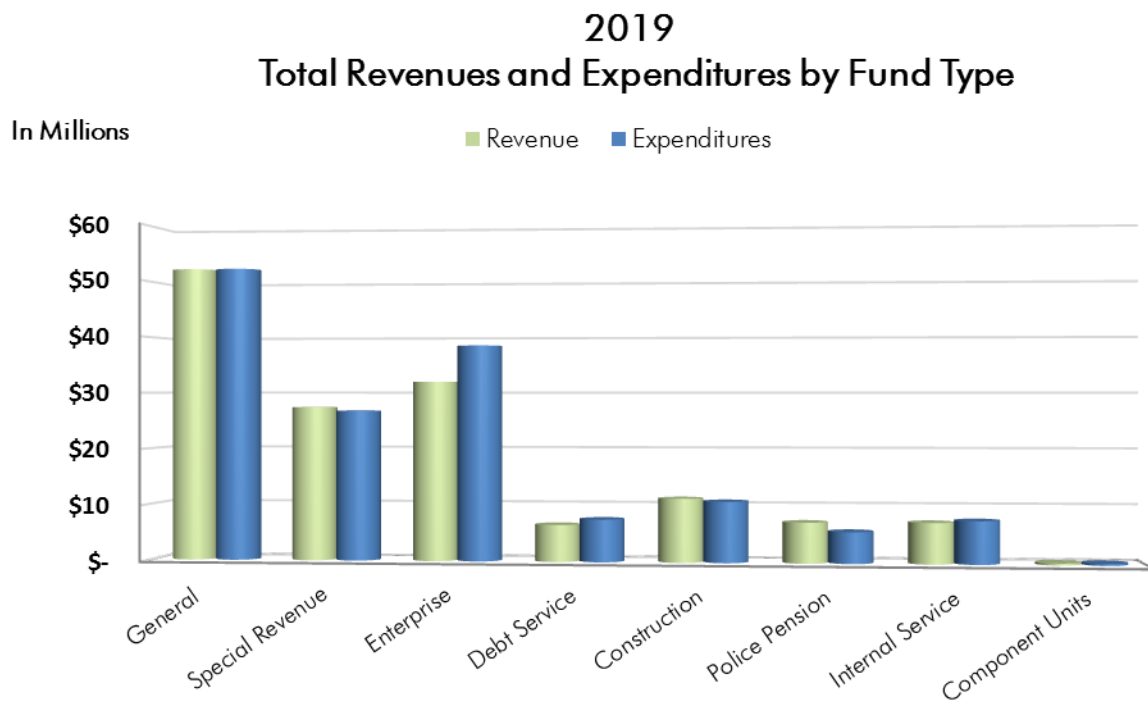
The following are the more prominent changes and assumptions that were addressed when compiling the Village's FY2019 Annual Budget.

- In May 2018, the Village Board approved two separate early retirement incentive programs – the Voluntary Retirement Incentive Program and the IMRF ERI with Voluntary Retirement Incentive Program. The Village Board adopted these programs to address the continued growth in personnel costs.
- Revenues were based on the most current economic conditions available, as well as historical trends, where appropriate.
- A new revenue source, video gaming, was approved by the Board during the 2019 budget process. It is conservatively estimated that the Village will collect \$280,000 from video gaming in 2009.
- Sales tax, the Village's single largest revenue source, is projected to be slightly less than the 2018 forecast. The 2018 forecast is projected to increase 0.56% as compared to fiscal year 2017. 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 analysis is included in the Revenue Summaries section of this document.

- The total dollar amount of the Village’s 2018 levy equals the 2017 levy, meaning that taxpayers as a whole will not pay more in property taxes to the Village in 2019 than they did in 2018.
- At the beginning of the budget process, the Village Board established a goal to have at least a 20% fund balance reserve in years 2019 to 2023 as projected in the Village’s long term financial plan. To meet this goal, additional revenue sources were implemented for approximately \$500,000; operating expenditures were reduced by approximately \$1,000,000; and staffing reorganization and reductions related to the early retirement incentive programs were incorporated into budget year 2019.
- The General Fund operating subsidy to the Recreation & Parks Fund will not exceed 50% of operating expenditures.

BUDGET SUMMARY

Total FY2019 budgeted revenues for all funds amount to \$144,183,776 and total FY2019 budgeted expenditures for all funds amount to \$149,280,119. The following graph presents total revenues and expenditures by fund type.



The FY2019 expenditure budget includes capital expenditures in the amount of \$23,538,687. These expenditures are funded by a variety of sources including Home Rule Sales Tax revenues, Water & Sewer Fund revenues, Capital Improvement Fund revenues, vehicle sticker sales, as well as operating surpluses available in various funds.

REVENUE SUMMARY

As noted above, FY2019 total budgeted revenues for all funds, including interfund transfers, are estimated to be \$144,183,776. This is a decrease in revenues of approximately \$13,631,362 or approximately 9.45%, as compared to the FY2018 total amended revenue budget of \$157,815,138. The revenue change is due to the following:

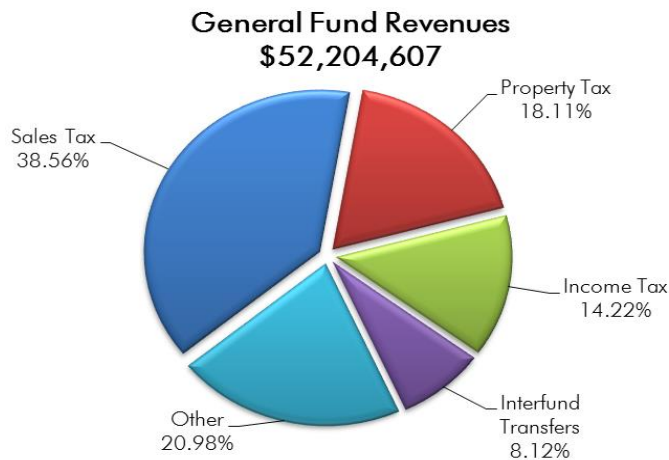
- Interfund transfers budgeted for in FY2018 were \$6,044,849 more than FY2019. The majority of this is due to an increased transfer from the Home Rule Sales Tax Fund to the Capital Improvement Fund due to additional funding available from the 9750 liquidation proceeds and the transfer of line of credit proceeds from the Capital Improvement Fund to the Open Lands Fund.
- Line of credit funds available, in the amount of \$13,707,818, were included in the FY2018 budget for the funding of various capital projects.
- Reimbursement in the Capital Improvement Fund for the 151st Street construction project in the amount of \$2,800,000 in FY2019.
- Vehicle sticker fees budgeted in FY2019 is \$930,000 more than the amount budgeted in FY2018 due to the bi-annual sale of stickers.

It is projected that 2019 revenues will increase by less than two percent when excluding one-time revenue sources listed above from 2018 and 2019 revenues. New revenue sources for 2019 include video gaming, an increase in the hotel tax from 4% to 5%, administrative booking fees, an increase to rental housing and miscellaneous permit fees, and a new special event sponsorship commitment.

General Fund

FY2019 budgeted revenues for the General Fund amount to \$52,204,607, an increase of approximately \$2,204,206, or 4.4%, as compared to FY2018 total amended General Fund revenues. A portion of the increase is due to an additional \$1,050,417 in property taxes allocated to the General Fund due to a decrease in the debt service levy since the 2012D General Obligation Bonds were paid in full. Another significant increase is the additional revenue from the biennial vehicle sticker sale that will occur in 2019.

The following is an explanation of the three largest General Fund revenue sources included in the Village of Orland Park's FY2019 budget, as depicted in the graph below.



Sales Tax

The Village's FY2019 budget for sales tax includes \$20,132,704 in revenues reflected in the Village's General Fund. As shown above, sales tax revenues account for approximately 39% of the Village's General Fund revenues. The FY2019 revenue estimate for sales tax was projected to be slightly less than the 2018 calendar year estimate. The FY2018 estimate was projected to be 0.56% less than FY2017. The decrease was based on the current economic outlook and the trends in actual sales tax revenue collections that the Village experienced during FY2017 and FY2018.

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 levy budgeted in the Village's General Fund for FY2019 amounts to approximately \$9,452,235; 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 12.5% compared to the FY2018 amount, which is an increase of approximately \$1,050,417. The FY2019 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 2018. The general corporate levy is applied directly to a portion of police salaries, covering approximately 14% 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 FY2019 equals approximately \$5,385,485, as compared to \$5,817,572 for FY2018. The FY2019 budget is based on a per capita amount of \$94.87, as opposed to the FY2018 per capita amount of \$102.48. 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 \$9,617,526 in home rule sales tax is included in the Village's FY2019 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 FY2019 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 \$1,131,000 which is approximately an 18% percent decrease from the FY2018 budget. This decrease is primarily due to several large commercial projects included in the FY2018 budget.

Water & Sewer Service Fees

The estimated Water & Sewer Fund service fee revenues for FY2019 amount to approximately \$30,473,600. 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 FY2019 budget reflects approximately \$7,036,700 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 FY2019 equals approximately \$1,433,367; 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. Beginning in the 2019 budget year, the Village approved a video gaming ordinance, which is budgeted to add approximately \$280,000 to General Fund revenues.

EXPENDITURE SUMMARY

The total FY2019 expenditure budget for all funds, including capital outlay, equals \$149,280,119. This is a decrease of \$36,943,126 or approximately 24.75%, as compared to the FY2018 total amended expenditure budget for all funds. The expenditure decrease is due to the following:

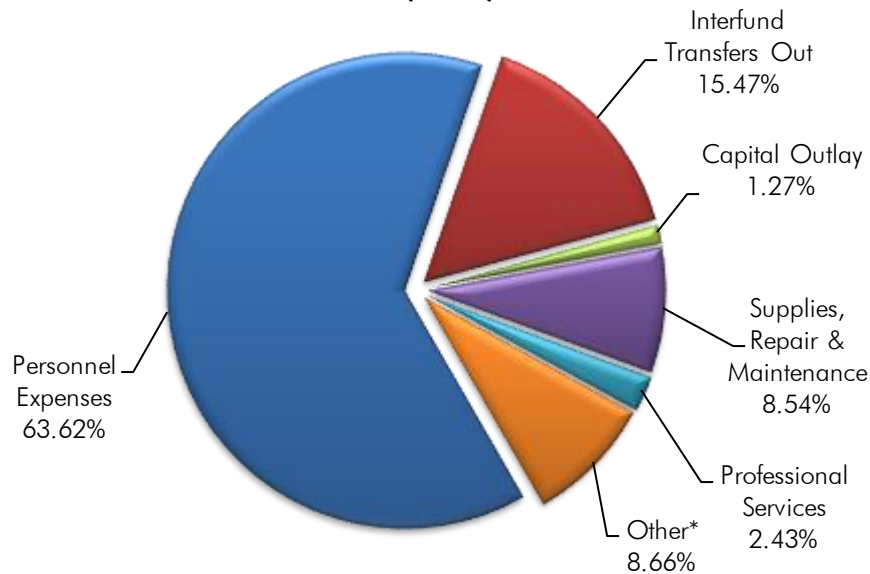
- FY2017 budget rollovers for projects not yet completed added to the FY2018 budget in the amount of \$34,257,592.
- A decrease in personnel related expenditures in FY2019 when compared to FY2018 in the amount of \$1,108,145 due to the early retirement incentive program approved by the Village Board in May 2018 and a decrease in the IMRF rate from 11.86% to 9.89%.
- Interfund transfers budgeted for in FY2018 were \$6,044,849 more than FY2019.
- An increase in the total capital projects budget from \$20,068,000 in FY2018 to \$22,139,685 in FY2019.

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 FY2019 equals \$52,243,267 or approximately 35% of the Village's total FY2019 expenditure budget. The FY2019 General Fund expenditure budget is approximately \$391,695 more than the FY2018 amended expenditure budget after subtracting budget rollovers that were added to the FY2018 amended expenditure budget. The increase was primarily due to increased capital and technology expenditures in the amount of \$1,043,212 less decreased personnel costs in the amount of \$697,717.

The Village's FY2019 General Fund expenditure budget is broken down as follows:

General Fund Expenditures \$52,243,267



*Other includes Credit & Collection, Rent, Insurance, Utilities, Purchased Services, and Miscellaneous Expense.

Personnel Changes

The Village Board approved two separate early retirement incentive programs in May 2018. Additional information regarding the early retirement incentive programs is included in the Personnel Changes and Estimates section of this document.

A total of 76 employees and 2 elected Trustees qualified for one or both of the programs. It is projected that 22 employees will take advantage of the program in either 2019 or 2020. Positions will be eliminated, replaced at lower salaries, outsourced, replaced with part time positions, or replaced with downgraded positions. The expenditure reductions that resulted from the staffing reorganization will equate to approximately \$700,000 in FY2019.

Major Capital Projects – Other Funds

During FY2019, 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 FY2018. The following is a description of major capital projects that are budgeted in FY2019:

- Capital Improvement Funds –
 - 151st Street Construction from West Avenue to LaGrange Road – \$4,000,000
 - 151st Street Roundabout – \$1,500,000
 - Roadway Maintenance Program – \$3,100,000
- Water & Sewer Fund –
 - Water main rehabilitation and replacement – \$2,500,000
 - Electrical upgrades at the Main Pump Station – \$1,500,000

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 FY2019 can be found in the Expenditure Summaries section of this document.

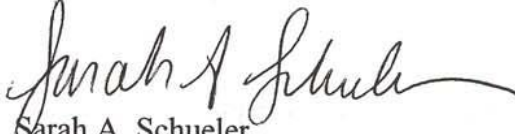
CLOSING COMMENTS

The FY2019 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 FY2019 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 2019**



Budget Process

The Village's FY2019 budget process began in late May, 2018 when the budget team, including the Village Manager, Assistant Village Managers, Finance Director and Assistant Finance Director met with the Mayor and the Board of Trustees. During this meeting, the 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 FY2019 budget process. The first budget meeting was held after discussions earlier in the year related to the current long term financial forecast and the Village's growing employee cost trends. Analysis of these trends prompted the Village Board to request additional information regarding an early retirement program. After reviewing a cost/benefit analysis of possible programs, the Village Board approved two separate early retirement incentive programs to be offered on June 30, 2018 and June 30, 2019, respectively. Additional information regarding the early retirement incentive programs is included in the Personnel Changes and Estimates section of this document.

The Village Board had made a number of policy decisions related to revenues and expenditures in prior fiscal years that were continued into FY2019, 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.
- Maintain reserves as per Village Board approved reserve policies.

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, 2019 was adopted through the passage of ordinance number 5357 on December 3, 2018. 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 2019, 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

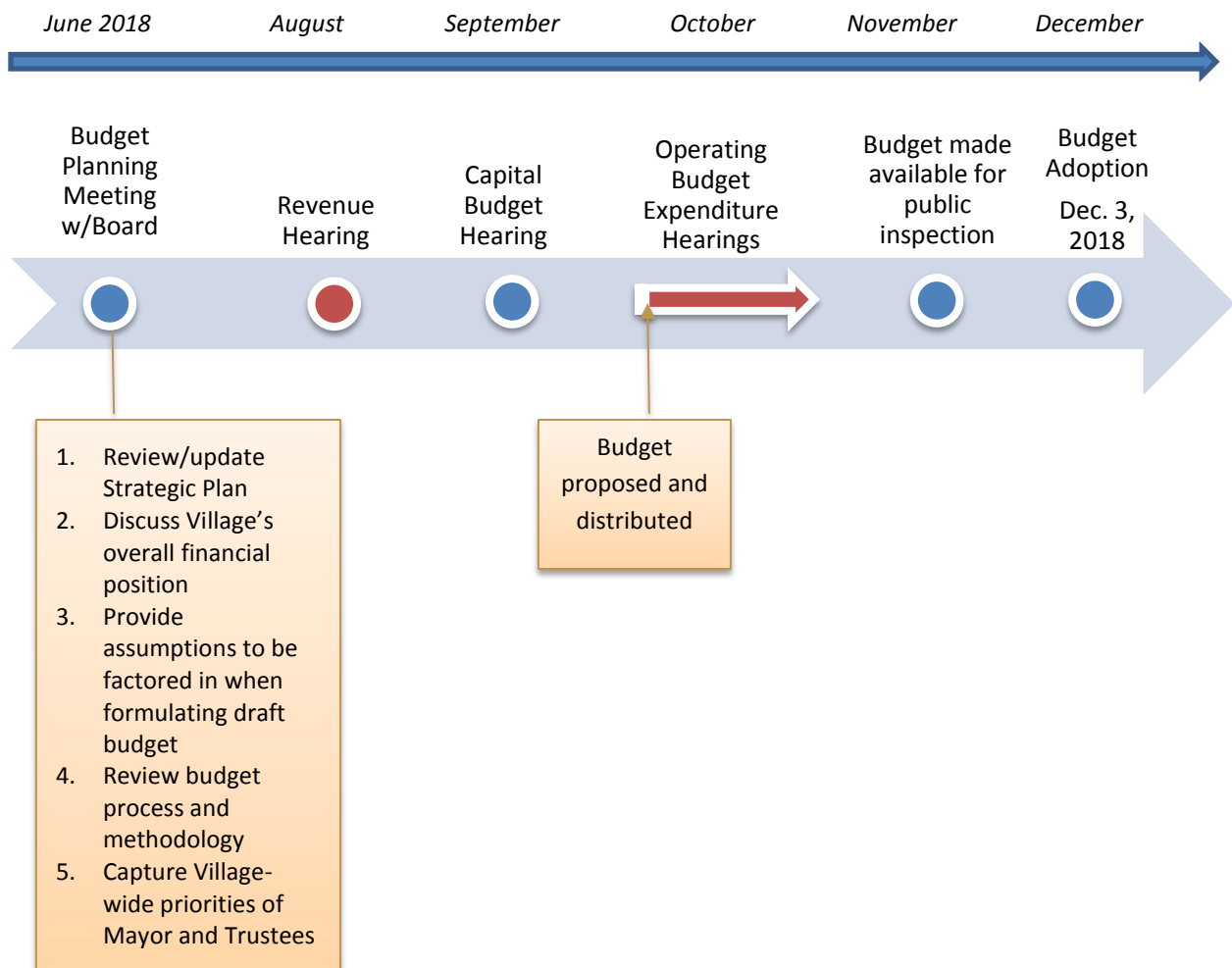
The Village's policy is to estimate revenues conservatively and to maintain a spending level less than or equal to current year resources. The FY2019 revenue projections were made on the assumption that major



revenue sources would remain flat compared to previous years, with the exception of sales tax which was projected to decline slightly. At the beginning of the 2019 budget process, the Village Board established a goal to have at least a 20% fund balance reserve from fiscal year 2019 to fiscal year 2023 as projected in the Village’s long term financial plan. To assist in meeting this goal, additional revenue sources were implemented and the early retirement incentive programs were approved. Operating expenditures were also required to be reduced further to meet this goal which resulted in Finance staff distributing a reduced net target budget amount. 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. The main focus of the FY2019 capital budget is continued infrastructure maintenance and construction.

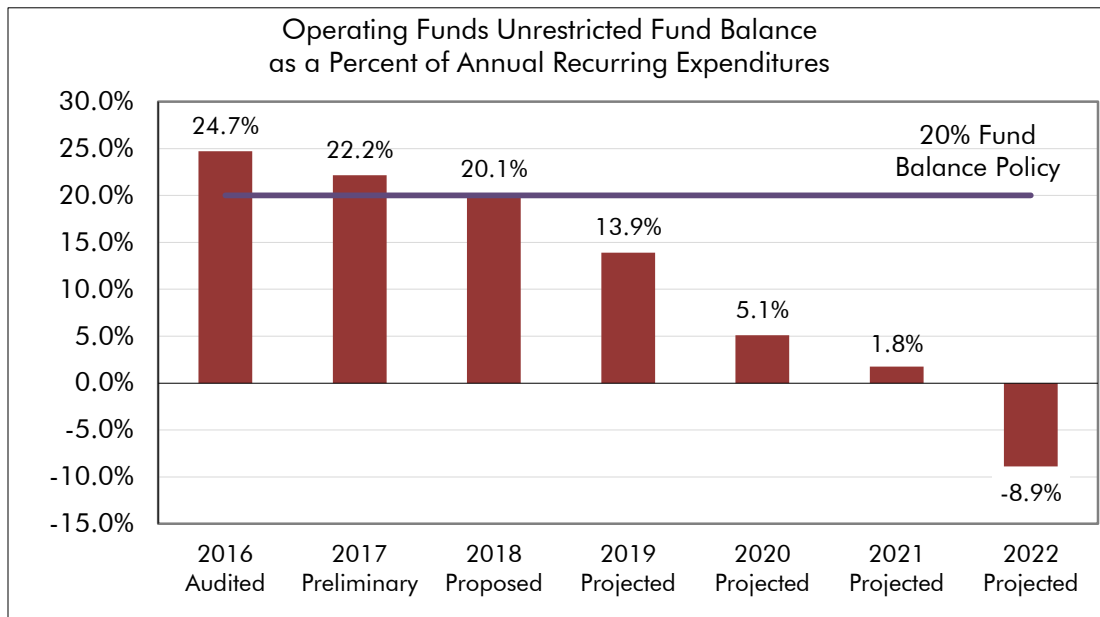




GFOA recommends that all governments regularly engage in long-term financial planning. The Village Board of Trustees and Finance Department staff recognize the significance that a long-term financial plan has on the ability of the Village to anticipate and respond to future financial challenges and opportunities.

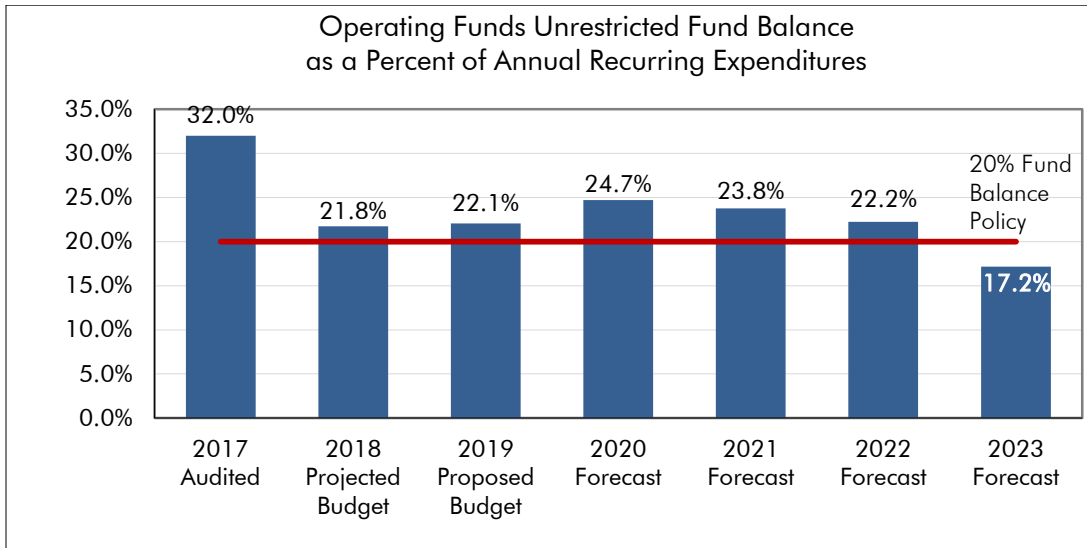
The Village’s long-term financial forecast is presented to the Village Board each year as we begin the next year’s budget process. This forecast reports on the previous year’s audited results, the current year’s preliminary results, the projected budget year, and projections for four (4) additional years.

Village policies state that a 20% fund balance reserve must be maintained within operating funds. During the 2018 budget process, staff had been asked to identify operating expenditure cuts to maintain that threshold in the budget year, without impacting resident services. However, as shown in the chart below, additional measures would need to be identified prior to passing the FY2019 budget in order to maintain the fund balance reserve policy in future budget years.



In Millions (\$)	2016	2017	2018	2019	2020	2021	2022
Total Revenues	\$55,772	\$60,982	\$64,950	\$63,026	\$63,908	\$65,443	\$64,919
Total Expenditures	\$57,403	\$69,822	\$66,763	\$66,886	\$68,281	\$71,435	\$73,463

In response to the long term trends identified during the 2018 budget process, the Village Board approved two different early retirement incentive (ERI) programs. These programs are discussed in greater detail in the Personnel Changes and Estimates section of this document. In addition to the ERI programs offered to qualifying Village staff, the Board approved new revenue sources and rate increases, and Village staff reduced budgeted operating expenditures. The result of these actions were enough to correct the structural budget deficiencies and maintain the Board approved fund balance reserve policy through 2022, as shown in the chart below.



In Millions (\$)	2017	2018	2019	2020	2021	2022	2023
Total Revenues	\$59,440	\$64,720	\$66,480	\$63,735	\$65,144	\$65,111	\$66,366
Total Expenditures	\$61,353	\$69,714	\$66,496	\$62,751	\$65,139	\$65,820	\$68,477

Assumptions when developing the long term financial forecast during the 2019 budget process included:

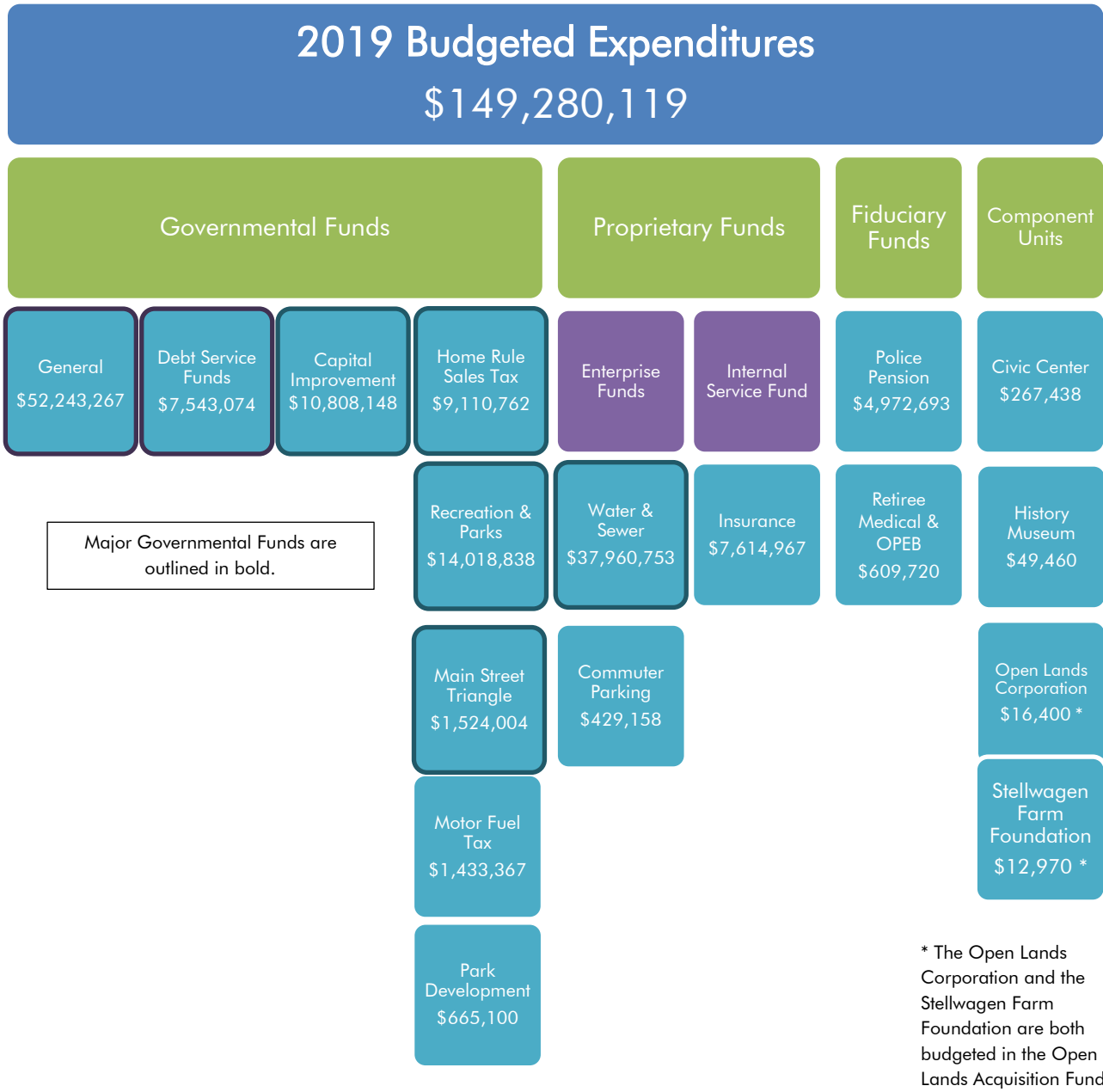
- Maintain the overall amount of the property tax levy
- No additional debt issuances
- A slight decrease in sales tax revenues
- Increase service fees 2% annually
- Continue operating subsidy of the Recreation & Parks departments, History Museum, Civic Center, Open Lands Corporation and Stellwagen Farm Foundation
- Personnel costs, after incorporating ERI and restructuring assumptions, increase 2-3% annually
- Other operating costs increase 1% annually
- Overtime budgets remain at 2019 budgeted levels

The financial health of the Village requires disciplined focus and attention. The Village will continue to provide five (5) year projections to the Village Board of Trustees at least annually, or more often if needed. Assumptions will be reviewed and modified to reflect current trends and knowledge of events at that time.



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:

- ❖ 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.
 - *Retiree Medical and OPEB Fund* – accounts for the accumulation of resources to be used for post-employment benefits for retired Village employees.

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						X
Seizure & Forfeiture									X				
Water & Sewer				X				X					X
Commuter Parking				X		X							X
Insurance	X			X									
Retiree Medical & OPEB	X			X									
Police Pension				X					X				
Civic Center												X	
Open Lands Acquisition				X			X						
History Museum							X			X			



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 the Water & Sewer Fund Accounts Receivable accounts.

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 expenditures 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 Board formally adopted a fund balance reserve policy for the Water & Sewer Fund that established 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 payment 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. These reserve levels will provide sufficient funds 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, should one occur.

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 BIS 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 policies:

- 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 trust 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 (EAV) for the 2017 calendar year was \$2,340,998,574. 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 \$201,911,127. As of January 1, 2019, the Village had \$70,280,123 in outstanding debt, which is 3.0% of the Village's EAV.

The Village will confine long-term borrowing to fund 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.



Village of Orland Park

Fund Balance Analysis

	Projected Total Fund Balance 12/31/2018	Budgeted Revenues FY2019	Budgeted Expenditures FY2019
General Operation Funds			
General Fund	\$ 26,357,510	\$ 52,204,607	\$ 52,243,267
Special Revenue Funds			
Motor Fuel Tax	891,607	1,436,174	1,433,367
Park Development	885,263	279,837	665,100
Seizure and Forfeiture	380,806	21,000	-
Home Rule Sales Tax	36,868,846	9,707,533	9,110,762
Recreation and Parks	-	14,018,838	14,018,838
Main St. Triangle TIF	(30,218,960)	1,929,133	1,524,004
Enterprise Funds			
Water and Sewer	13,998,987	31,637,689	37,960,753
Commuter Parking	86,809	297,095	429,158
Construction Funds			
Road Exaction	228,327	281,437	-
Capital Improvement	800,000	11,008,148	10,808,148
Internal Service Fund			
Insurance	3,273,830	7,262,168	7,614,967
Component Units			
Civic Center	-	267,438	267,438
History Museum	-	49,460	49,460
Open Lands Acquisition	134,772	42,772	29,370
Debt Service Funds			
2007 G.O. Bond	(9,989,307)	-	-
2009 G.O. Bond Refunding	-	-	-
2010 G.O. Bond Refunding	348,388	980,568	981,018
2011 G.O. Bond Refunding	255,343	1,431,500	1,431,975
2012 G.O. Bond A Refunding	67,176	890,600	891,075
2012 G.O. Bond B & C Refunding	9,958,248	664,230	1,086,100
2012 G.O. Bond D Refunding	-	-	-
2013 G.O. Bond C Refunding	(1,240,683)	258,995	290,531
2013 G.O. Bond A&B Refunding	10,008,990	664,803	1,099,750
2015 G.O. Bond Refunding	(2,106,992)	895,127	1,004,075
2017 G.O. Bond Refunding	312,731	758,100	758,550
Bond Fund	-	-	-
Trust Funds			
Retiree Medical & OPEB	1,225,772	855,345	609,720
Police Pension	90,136,470	6,341,179	4,972,693
TOTAL ALL FUNDS	\$ 152,663,932	\$ 144,183,776	\$ 149,280,119

Fiscal Year 2019

Depreciation Addback FY2019	Projected Fund Balance Reserve	Projected Total Fund Balance 12/31/2019
\$ -	\$ 15,739,467	\$ 10,579,383
-	-	894,414
-	500,000	-
-	-	401,806
-	37,386,336	79,281
-	-	-
-	2,310,000	(32,123,831)
4,385,000	9,706,900	2,354,023
57,800	-	12,546
-	600,000	(90,236)
-	1,000,000	-
-	2,874,919	46,112
-	-	-
-	-	-
-	-	148,174
-	-	(9,989,307)
-	-	-
-	-	347,938
-	-	254,868
-	-	66,701
-	-	9,536,378
-	-	-
-	-	(1,272,219)
-	-	9,574,043
-	-	(2,215,940)
-	-	312,281
-	-	-
-	-	1,471,397
-	-	91,504,956
\$ 4,442,800	\$ 70,117,622	\$ 81,892,768



Fund Balance Summary

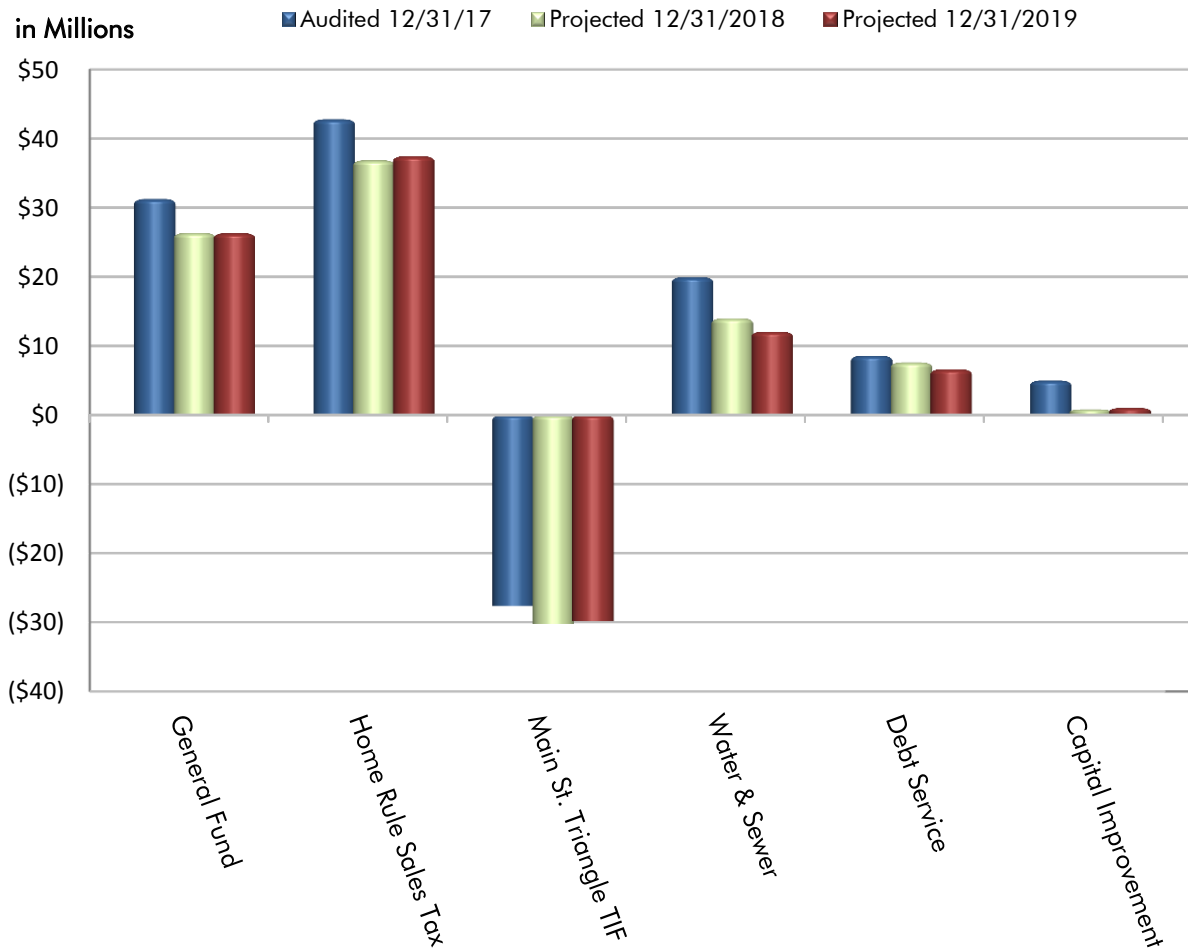
	Audited * 12/31/2017	Projected * 12/31/2018	Projected * 12/31/2019
General Operation Funds			
General Fund	\$ 31,277,216	\$ 26,357,510	\$ 26,318,850
Special Revenue Funds			
Motor Fuel Tax	919,607	891,607	894,414
Park Development	1,108,059	885,263	500,000
Seizure and Forfeiture	350,806	380,806	401,806
Home Rule Sales Tax	42,810,807	36,868,846	37,465,617
Recreation and Parks	34,629	-	-
Main St. Triangle TIF	(27,674,980)	(30,218,960)	(29,813,831)
Enterprise Funds			
Water and Sewer	19,952,126	13,998,987	12,060,923
Commuter Parking	84,628	86,809	12,546
Construction Funds			
Road Exaction	155,803	228,327	509,764
Capital Improvement	4,991,484	800,000	1,000,000
Internal Service Fund			
Insurance	4,927,914	3,273,830	2,921,031
Component Units			
Civic Center	-	-	-
History Museum	1,500	-	-
Open Lands Acquisition	330,995	134,772	148,174
Debt Service Funds			
2007 G.O. Bond	(9,989,307)	(9,989,307)	(9,989,307)
2009 G.O. Bond Refunding	62,341	-	-
2010 G.O. Bond Refunding	330,413	348,388	347,938
2011 G.O. Bond Refunding	255,908	255,343	254,868
2012 G.O. Bond A Refunding	67,651	67,176	66,701
2012 G.O. Bond B & C Refunding	10,370,558	9,958,248	9,536,378
2012 G.O. Bond D Refunding	229,920	-	-
2013 G.O. Bond C Refunding	(1,206,489)	(1,240,683)	(1,272,219)
2013 G.O. Bond A&B Refunding	10,434,733	10,008,990	9,574,043
2015 G.O. Bond Refunding	(1,990,014)	(2,106,992)	(2,215,940)
2017 G.O. Bond Refunding	(1,792)	312,731	312,281
Bond Projects	23,187	-	-
Trust Funds			
Retiree Medical & OPEB	-	1,225,772	1,471,397
Police Pension	88,531,594	90,136,470	91,504,956
TOTAL ALL FUNDS	\$ 176,389,298	\$ 152,663,932	\$ 152,010,390

* 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, 2017, 2018, and 2019.



GENERAL FUND – The total FY2019 fund balance for the General Fund is projected to have an approximate decrease of \$38,660 when compared to FY2018. During the FY2019 budget process, unreserved fund equity was used to fund expenditures in excess of budgeted revenues. The fund balance reserve for FY2019 is \$25,320,686, of which \$14,762,690 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 \$465,946 for future economic loans to local businesses, \$400,000 for vehicle and equipment purchases, \$110,832 for future police expenditures related to DUI fines collected, a contingency reserve of 5% of budgeted operating expenditures equaling \$2,395,305 and an excess cash reserve of 15% of budgeted operating expenditures, totaling approximately \$7,185,914.

HOME RULE SALES TAX FUND – The total FY2019 fund balance for the Home Rule Sales Tax Fund is projected to have increased when compared to FY2018 by approximately \$596,770. The increase is primarily due to an increase in the fund balance reserve due to debt service payments and capital projects related to the Main Street Triangle TIF Fund. 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. In FY2019, debt service payments totaling \$17,888,093, and \$16,599,666 in funds due from the Main Street Triangle TIF Fund, are both considered to be 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 FY2019, this reserve totals \$2,898,577.

MAIN STREET TRIANGLE TIF FUND – 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 decrease from FY2018 by approximately \$1,938,000. 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 FY2019 is \$9,706,900.

DEBT SERVICE FUNDS – The fund balance is projected to decrease from 2018 to 2019 due to the reduction of G.O. bond debt as principal payments are made. Funds are available in the Debt Service Funds for future principal and interest payments.

CAPITAL IMPROVEMENT FUND – The fund balance will increase in 2019 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

	FY2017 Actual	FY2018 Amended Budget	FY2019 Budget
Revenues:			
Taxes	\$ 51,053,143	\$ 50,851,654	\$ 51,161,520
Licenses & Permits	3,190,669	2,402,856	3,407,278
Intergovernmental	8,149,970	9,806,010	12,074,132
Charges for Services	47,510,778	46,529,957	48,850,233
Investment Income	9,911,699	2,083,163	2,689,483
Fines & Forfeitures	1,271,858	1,369,000	1,531,000
Miscellaneous	21,239,211	4,839,959	4,290,258
Total Revenues	142,327,327	117,882,599	124,003,904
Expenditures:			
General Government	22,897,792	28,781,183	26,667,365
Public Safety	20,768,346	21,280,825	21,297,666
Planning & Development	3,586,150	3,752,954	3,302,232
Public Works	13,713,798	16,204,910	6,182,428
Culture & Recreation	13,919,883	14,625,434	14,066,923
Water & Sewerage	21,691,156	25,729,397	26,100,496
Commuter Parking	321,908	295,173	361,358
Capital Outlay	8,551,637	32,679,346	15,565,500
Debt Service			
Principal	30,955,263	10,519,311	9,529,585
Interest & Fiscal Charges	3,121,874	1,834,991	1,583,894
Total Expenditures *	139,527,806	155,703,524	124,657,447
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,799,522	(37,820,925)	(653,543)
Other Financing Sources (Uses):			
Operating Transfers In	48,941,944	26,224,721	20,179,872
Operating Transfers Out	(48,941,944)	(26,224,721)	(20,179,872)
Bond Issuance Costs	(113,477)	-	-
Payment to Escrow Agent	(2,972,988)	-	-
Line of Credit Proceeds	394,500	13,707,818	-
Bond Premium	236,289	-	-
General Obligation Bonds Issued	2,645,000	-	-
Total Other Financing Sources (Uses)	189,325	13,707,818	-
Net Change in Fund Balance	2,988,847	(24,113,107)	(653,543)
Fund Balance Beginning of Period	173,788,193	176,777,039	152,663,932
Fund Balance End of Period	\$ 176,777,039	\$ 152,663,932	\$ 152,010,389

* Depreciation is not included in this report.



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	\$ 33,317,582	\$ 3,080,200	\$ -	\$ 1,153,833	\$ 847,084
Licenses & Permits	3,110,278	-	-	-	-
Intergovernmental	6,070,908	-	4,514,857	-	-
Charges for Services	3,246,527	-	-	-	6,369,411
Investment Income	115,318	129,322	41,562	5,300	-
Fines & Forfeitures	1,510,000	-	-	-	-
Miscellaneous	593,708	980,568	-	770,000	667,325
Total Revenues	<u>47,964,321</u>	<u>4,190,090</u>	<u>4,556,419</u>	<u>1,929,133</u>	<u>7,883,820</u>
Expenditures:					
General Government	13,231,187	-	-	370,171	-
Public Safety	21,297,666	-	-	-	-
Planning & Development	3,302,232	-	-	-	-
Public Works	5,294,428	-	888,000	-	-
Culture & Recreation	369,255	-	-	-	13,618,838
Water & Sewerage	-	-	-	-	-
Commuter Parking	-	-	-	-	-
Capital Outlay	665,500	-	9,131,000	-	400,000
Debt Service:					
Principal	-	6,240,000	666,126	-	-
Interest & Fiscal Charges	-	1,303,074	123,022	-	-
Total Expenditures *	<u>44,160,268</u>	<u>7,543,074</u>	<u>10,808,148</u>	<u>370,171</u>	<u>14,018,838</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	3,804,053	(3,352,984)	(6,251,729)	1,558,962	(6,135,018)
Other Financing Sources (Uses):					
Operating Transfers In	4,240,286	2,353,833	6,451,729	-	6,135,018
Operating Transfers Out	(8,082,999)	-	-	(1,153,833)	-
Total Other Financing Sources (Uses)	<u>(3,842,713)</u>	<u>2,353,833</u>	<u>6,451,729</u>	<u>(1,153,833)</u>	<u>6,135,018</u>
Net Change in Fund Balance	(38,660)	(999,151)	200,000	405,129	-
Projected Fund Balance at 1/1/2019	<u>26,357,510</u>	<u>7,613,894</u>	<u>800,000</u>	<u>(30,218,960)</u>	<u>-</u>
Projected Fund Balance 12/31/2019	<u>\$ 26,318,850</u>	<u>\$ 6,614,743</u>	<u>\$ 1,000,000</u>	<u>\$ (29,813,831)</u>	<u>\$ -</u>

* Depreciation is not included in this report

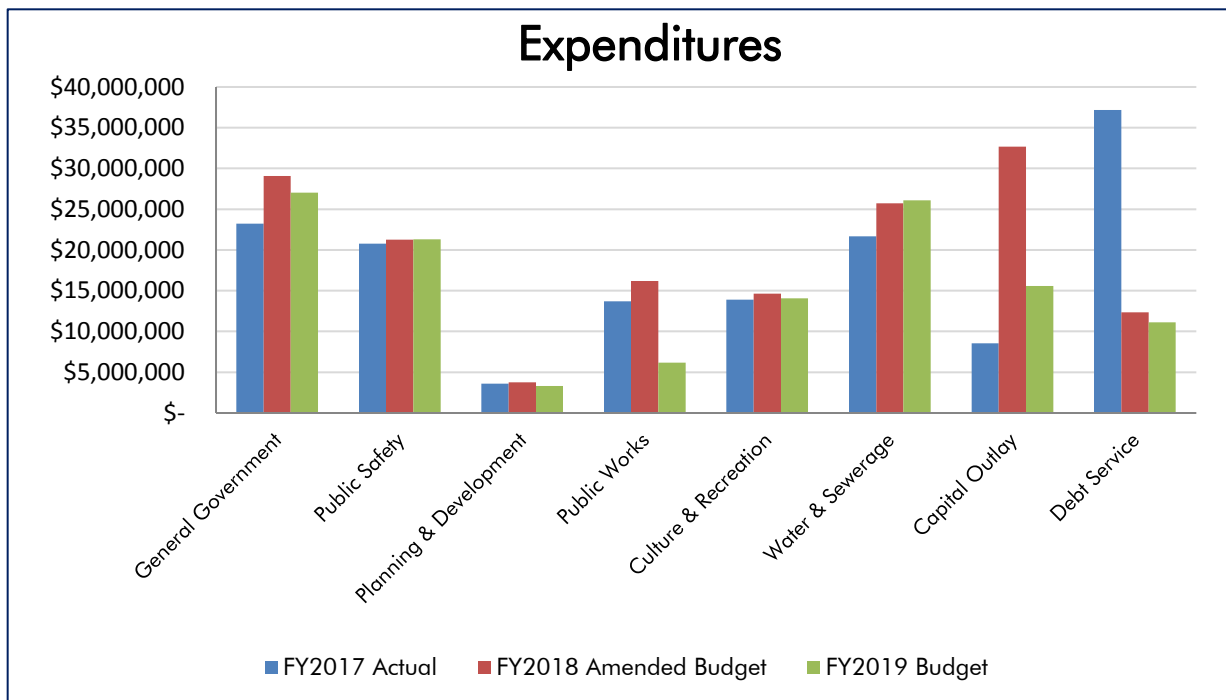
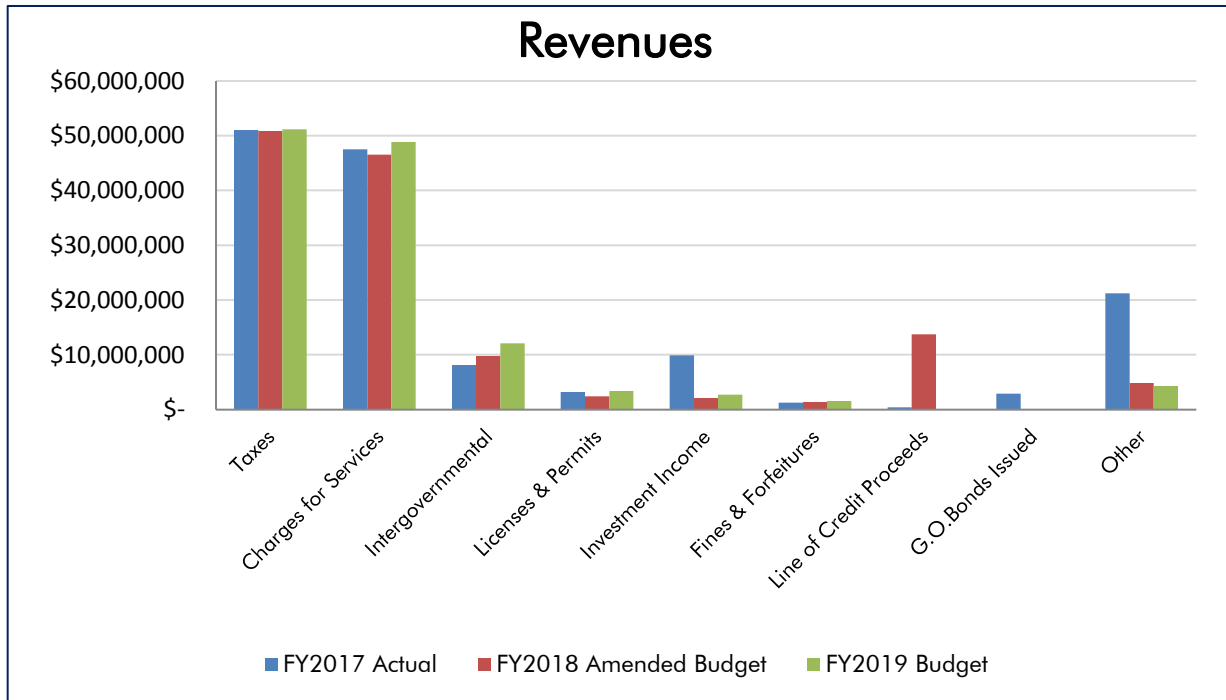
Fiscal Year 2019

Home Rule Sales Tax	Other Governmental Funds	Enterprise	Component Units	Internal Service	Trust	Total FY2019 Budget
\$ 9,617,526	\$ -	\$ 46,000	\$ -	\$ -	\$ 3,099,295	\$ 51,161,520
-	-	297,000	-	-	-	3,407,278
-	1,433,367	2,500	2,500	50,000	-	12,074,132
-	443,400	31,135,212	4,550	7,194,699	456,434	48,850,233
90,007	5,444	91,132	-	17,469	2,193,929	2,689,483
-	21,000	-	-	-	-	1,531,000
-	200	28,000	202,502	-	1,047,955	4,290,258
<u>9,707,533</u>	<u>1,903,411</u>	<u>31,599,844</u>	<u>209,552</u>	<u>7,262,168</u>	<u>6,797,613</u>	<u>124,003,904</u>
-	100	-	267,438	7,216,056	5,582,413	26,667,365
-	-	-	-	-	-	21,297,666
-	-	-	-	-	-	3,302,232
-	-	-	-	-	-	6,182,428
-	-	-	78,830	-	-	14,066,923
-	-	26,100,496	-	-	-	26,100,496
-	-	361,358	-	-	-	361,358
-	665,000	4,704,000	-	-	-	15,565,500
-	-	2,623,459	-	-	-	9,529,585
-	-	157,798	-	-	-	1,583,894
<u>-</u>	<u>665,100</u>	<u>33,947,111</u>	<u>346,268</u>	<u>7,216,056</u>	<u>5,582,413</u>	<u>124,657,447</u>
9,707,533	1,238,311	(2,347,267)	(136,716)	46,112	1,215,200	(653,543)
-	115,037	334,940	150,118	-	398,911	20,179,872
(9,110,762)	(1,433,367)	-	-	(398,911)	-	(20,179,872)
(9,110,762)	(1,318,330)	334,940	150,118	(398,911)	398,911	-
596,771	(80,019)	(2,012,327)	13,402	(352,799)	1,614,111	(653,543)
<u>36,868,846</u>	<u>2,386,003</u>	<u>14,085,796</u>	<u>134,772</u>	<u>3,273,830</u>	<u>91,362,242</u>	<u>152,663,932</u>
<u>\$ 37,465,617</u>	<u>\$ 2,305,984</u>	<u>\$ 12,073,469</u>	<u>\$ 148,174</u>	<u>\$ 2,921,031</u>	<u>\$ 92,976,353</u>	<u>\$ 152,010,389</u>



Revenues & Expenditures by Major Type

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



Other revenues and debt service expense were both increased in FY2017 by one-time transactions related to the liquidation of the Village's position in the Ninety 7 Fifty in the Park development.



Revenue and Expenditures Comparison Summary

Fund	Budgeted Revenues	Budgeted Expenditures	Variance
General Fund	\$ 52,204,607	\$ 52,243,267	\$ (38,660)
Special Revenue Funds			
Motor Fuel Tax	1,436,174	1,433,367	2,807
Park Development	279,837	665,100	(385,263)
Seizure/Forfeiture	21,000	-	21,000
Home Rule Sales Tax	9,707,533	9,110,762	596,771
Main St. Triangle TIF	1,929,133	1,524,004	405,129
Recreation & Parks	14,018,838	14,018,838	-
Enterprise Funds			
Water & Sewer	31,637,689	37,960,753	(6,323,064)
Commuter Parking	297,095	429,158	(132,063)
Debt Service Funds			
2010 G.O. Bond Refunding	980,568	981,018	(450)
2011 G.O. Bond Refunding	1,431,500	1,431,975	(475)
2012A G.O. Bond Refunding	890,600	891,075	(475)
2012B & C G.O. Bond Refunding	664,230	1,086,100	(421,870)
2012D G.O. Bond Refunding	-	-	-
2013C G.O. Bond	258,995	290,531	(31,536)
2013A & B G.O. Bond	664,803	1,099,750	(434,947)
2015 G.O. Bond Refunding	895,127	1,004,075	(108,948)
2017 G.O. Bond Refunding	758,100	758,550	(450)
Construction Funds			
Road Exaction	281,437	-	281,437
Capital Improvement	11,008,148	10,808,148	200,000
Trust Funds			
Retiree Medical & OPEB	855,345	609,720	245,625
Police Pension	6,341,179	4,972,693	1,368,486
Internal Service Funds			
Insurance	7,262,168	7,614,967	(352,799)
Component Units			
Civic Center	267,438	267,438	-
History Museum	49,460	49,460	-
Open Lands Acquisition	42,772	29,370	13,402
TOTAL ALL FUNDS	\$ 144,183,776	\$ 149,280,119	\$ (5,096,343)



Line of Credit

The Village has a line of credit established with a maximum balance available of \$4,000,000. In June 2017, the Village Board of Trustees approved a resolution that allows the Village to utilize line of credit proceeds, in the amount of approximately \$2,200,000, to fund improvements on parcels of open space previously purchased by the Village. The remaining line of credit balance, \$1,800,000, is available for use on road construction projects. As of December 31, 2018, \$1,638,800 in proceeds have been received from this line of credit and applied to open land improvements.

Term Loans

In July 2017, line of credit proceeds for Road Reconstruction projects was converted into an eight (8) year term loan, with a fixed interest rate of 2.1%, and line of credit proceeds for Storm Water Management projects was converted to a five (5) year term loan with a fixed interest rate of 1.9%. As of December 31, 2018, the outstanding term loan balances totaled approximately \$6,836,323.

General Obligation Bonds

The Village of Orland Park received outstanding bond ratings during its 2017 general obligation bond issuance, which was the most recent debt issuance for the Village. 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, 2019 of \$1,089.

Summary of Current G.O. Debt Issues as of January 1, 2019

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

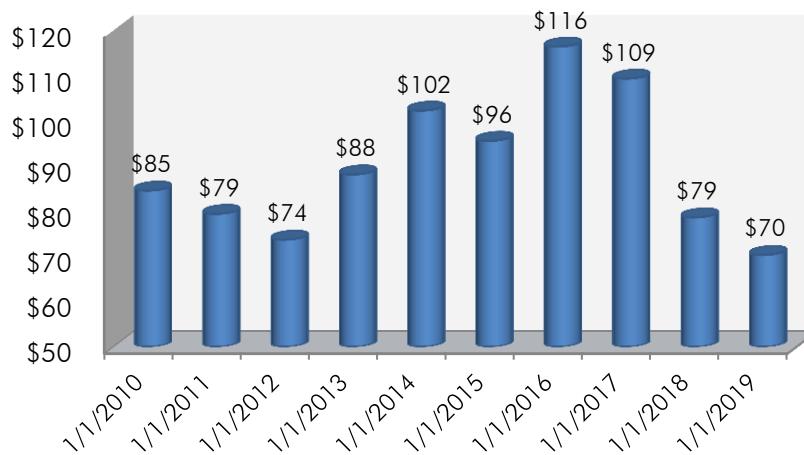
Original Issue Amount: \$2,645,000
Original Issue Date: September 5, 2017
Description: Bonds were issued to partially refund the Village’s outstanding General Obligation Bonds, Series 2009.



Issue	Outstanding at December 31, 2017	Issuances	Retirements	Outstanding at January 1, 2019
G.O. Bond Series 2010	\$ 4,290,000	\$ -	\$1,520,000	\$ 2,770,000
G.O. Bond Series 2011	2,770,000	-	1,370,000	1,400,000
G.O. Bond Series 2012A	6,535,000	-	755,000	5,780,000
G.O. Bond Series 2012B	18,000,000	-	700,000	17,300,000
G.O. Bond Series 2012D	915,000	-	915,000	-
G.O. Bond Series 2013A	18,000,000	-	700,000	17,300,000
G.O. Bond Series 2013C	8,865,000	-	100,000	8,765,000
G.O. Bond Series 2015A	1,890,000	-	925,000	965,000
G.O. Bond Series 2016A	6,015,000	-	485,000	5,530,000
G.O. Bond Series 2017A	2,645,000	-	650,000	1,995,000
G.O. Bond Subtotal	69,925,000	-	8,120,000	61,805,000
Term Loans	8,298,958	-	1,350,125	6,948,833
Lines of Credit	422,000	1,271,800	-	1,693,800
TOTAL DEBT	\$ 78,645,958	\$1,271,800	\$9,470,125	\$ 70,447,633

Village of Orland Park Ten Year History of Total Debt Outstanding

In Millions

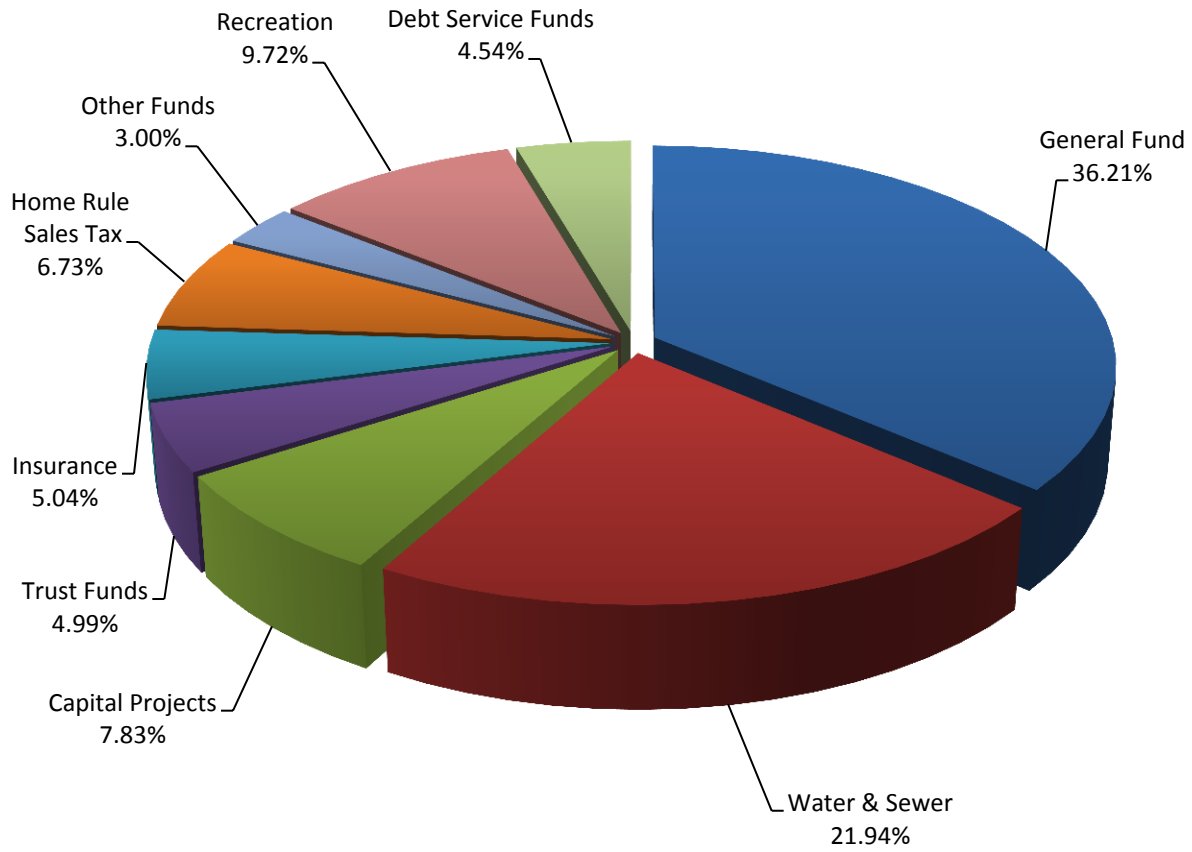


Revenue Summaries

**Budget
Fiscal Year 2019**



Total Revenues \$144,183,776





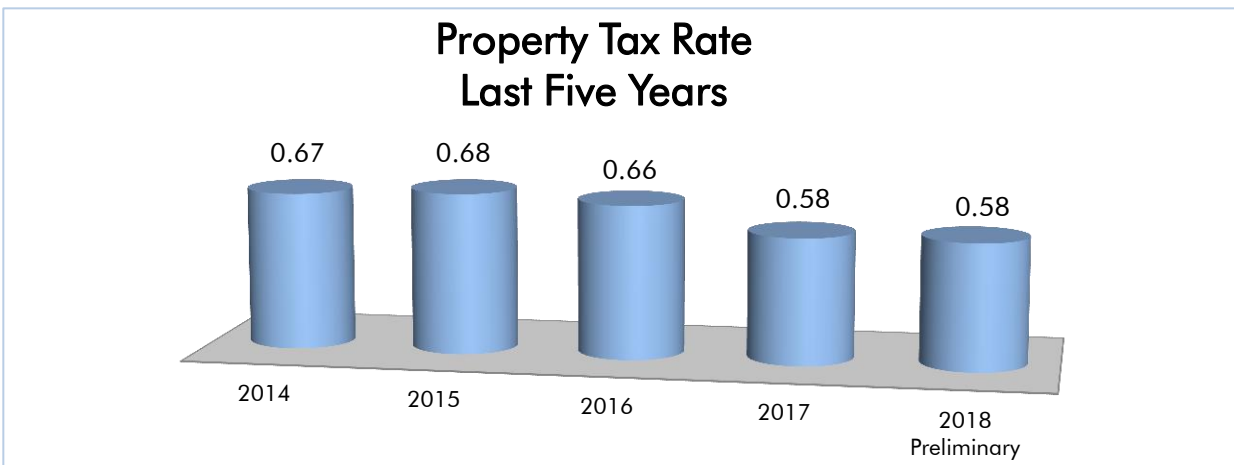
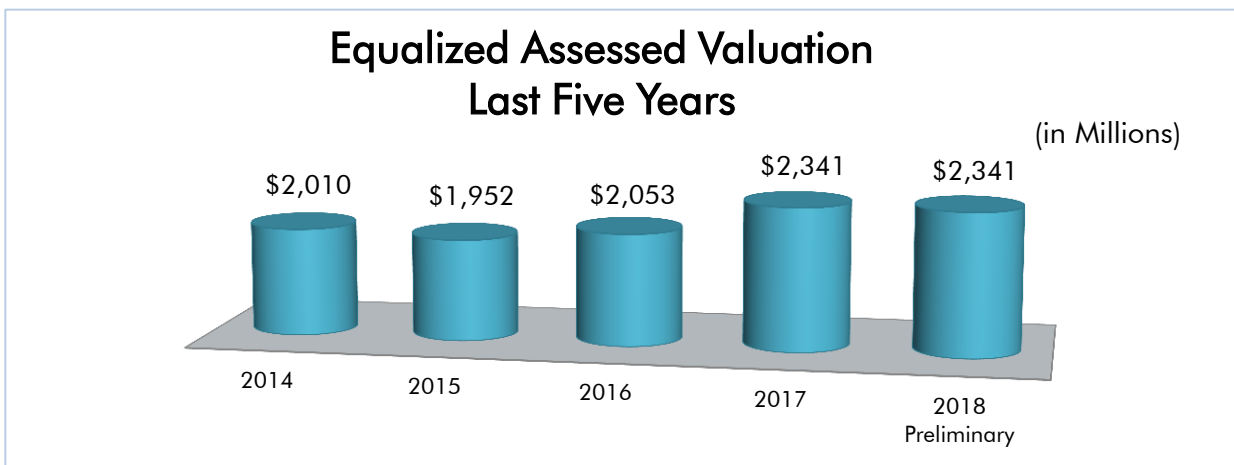
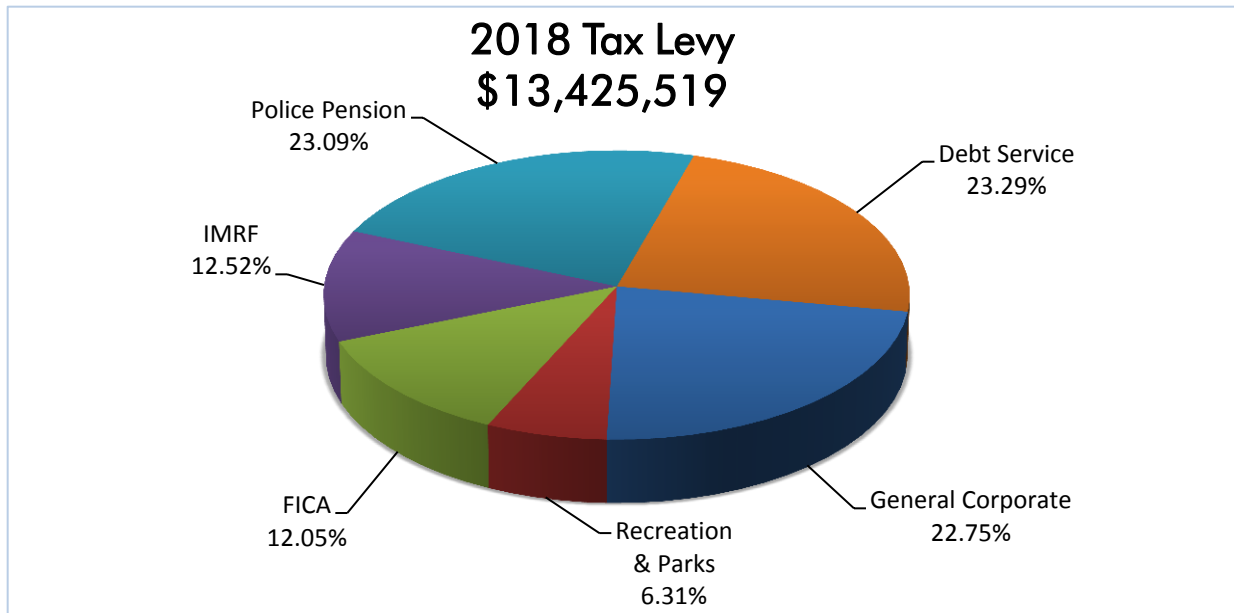
Revenue Summary by Fund

	FY2017* Actual	FY2018 Amended Budget	FY2019 Board Approved	% Change FY2018 - FY2019
REVENUES				
General Fund	\$ 46,165,272	\$50,045,278	\$52,204,607	4.31%
Motor Fuel Tax Fund	1,474,671	1,469,425	1,436,174	-2.26%
Park Fund	162,667	220,659	279,837	26.82%
Seizure and Forfeiture Fund	55,306	34,000	21,000	-38.24%
Home Rule Sales Tax Fund	10,293,164	9,662,694	9,707,533	0.46%
Main Street Triangle Fund	18,784,973	1,955,591	1,929,133	-1.35%
Recreation and Parks	13,091,411	14,939,347	14,018,838	-6.16%
Water and Sewer Fund	29,516,176	35,051,056	31,637,689	-9.74%
Commuter Parking Fund	307,541	307,066	297,095	-3.25%
2009 G.O. Bond Refunding Fund	808,798	-	-	0.00%
2010A G.O. Bond Refunding Fund	2,498,224	1,664,968	980,568	-41.11%
2011 G.O. Bond Refunding Fund	1,440,744	1,432,325	1,431,500	-0.06%
2012A G.O. Bond Refunding Fund	901,134	885,700	890,600	0.55%
2012B&C G.O. Bond Refunding Fund	14,298,434	700,574	664,230	-5.19%
2012D G.O. Bond Refunding Fund	942,098	933,300	-	-100.00%
2013A&B G.O. Bond Refunding Fund	14,271,638	700,803	664,803	-5.14%
2013C G.O. Bond Refunding Fund	267,904	179,331	258,995	44.42%
2015A G.O. Bond Refunding Fund	896,350	1,002,575	895,127	-10.72%
2017A G.O. Bond Refunding Fund	-	800,371	758,100	-5.28%
Bond Projects	3,028,289	-	-	0.00%
Road Exaction Fund	274,899	424,596	281,437	-33.72%
Capital Improvement Fund	12,401,968	18,355,466	11,008,148	-40.03%
Retiree Medical & OPEB Fund	-	-	855,345	
Police Pension Fund	14,063,013	5,702,322	6,341,179	11.20%
Insurance Fund	7,858,422	8,643,313	7,262,168	-15.98%
Civic Center Fund	238,102	281,773	267,438	-5.09%
History Museum	28,106	49,487	49,460	-0.05%
Open Lands Acquisition Fund	475,758	2,304,946	42,772	-98.14%
TOTAL REVENUES	\$194,545,061	\$157,746,966	\$144,183,776	-8.60%

*The FY2017 Actual Revenues 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.



DESCRIPTION	Preliminary 2018	Final 2017	Final 2016
Equalized Assessed Valuation - Cook	\$ 2,320,497,450	\$ 2,320,497,450	\$ 2,032,537,364
% Change		14.04%	5.16%
Tax Rates:			
General Corporate	0.1316	0.0668	0.0357
Recreation & Parks	0.0365	0.0419	0.0474
FICA	0.0697	0.0734	0.0817
IMRF	0.0724	0.0918	0.1016
Police Pension	0.1336	0.1300	0.1554
Debt Service	0.1347	0.1746	0.2386
TOTAL VILLAGE RATE	0.5786	0.5786	0.6605
Library	0.2387	0.2272	0.2531
2010B G.O. Refunding Library (421)	0.0423	0.0718	0.0828
TOTAL LIBRARY RATE	0.2809	0.2990	0.3359
TOTAL RATE - VILLAGE & LIBRARY	0.8595	0.8775	0.9964
Tax Extensions:			
General Corporate	3,054,470	1,548,964	724,697
Recreation & Parks	847,084	972,004	964,058
FICA	1,617,447	1,704,354	1,661,132
IMRF	1,681,023	2,130,888	2,066,038
Police Pension	3,099,295	3,017,612	3,158,694
Debt Service	3,126,200	4,051,696	4,850,600
TOTAL VILLAGE LEVY	\$ 13,425,519	\$ 13,425,519	\$ 13,425,219
Library	5,538,000	5,273,000	5,144,234
2010B G.O. Refunding Library (421)	980,568	1,664,968	1,683,393
TOTAL LIBRARY LEVY	\$ 6,518,568	\$ 6,937,968	\$ 6,827,627
TOTAL LEVY - VILLAGE & LIBRARY	\$ 19,944,086	\$ 20,363,486	\$ 20,252,845

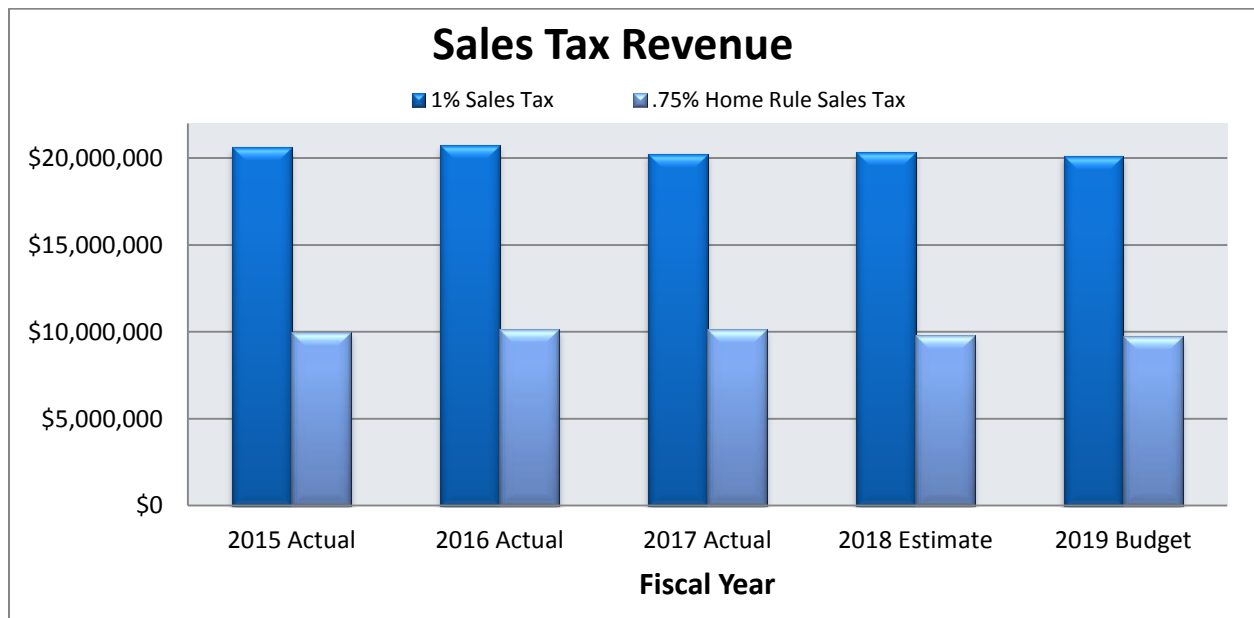




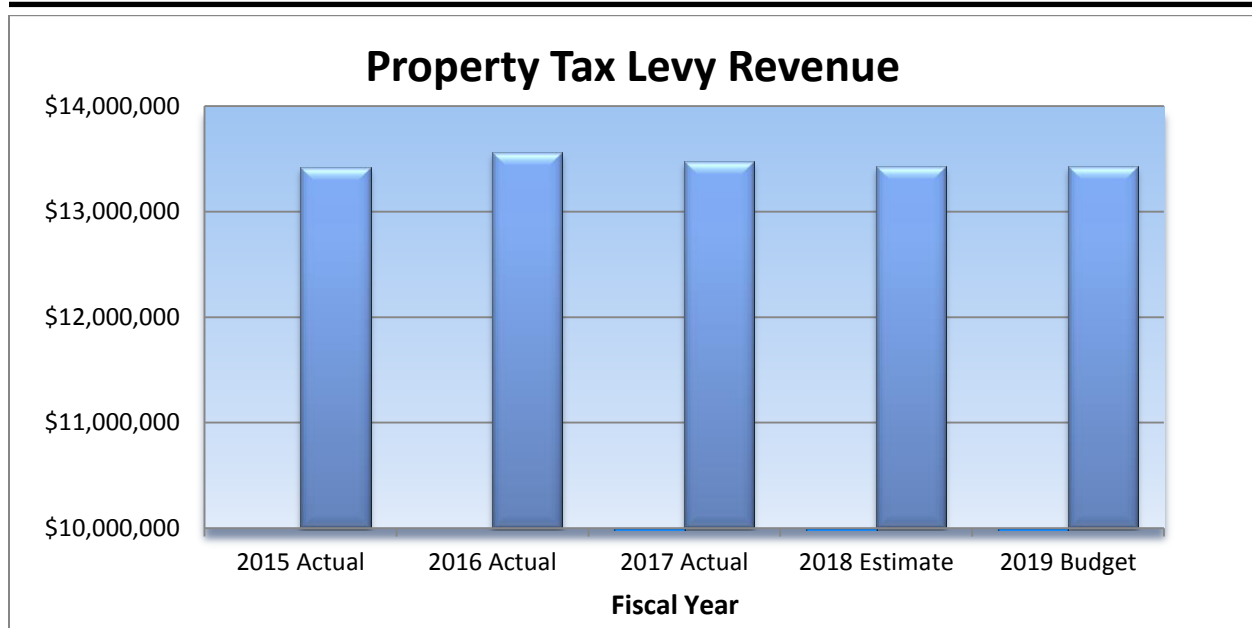
The following is a summary of major revenue sources, trends and assumptions for fiscal year 2019.

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 2018 were estimated to increase by 0.28% or \$83,366 compared to fiscal year 2017 and projected to be 0.55% or \$163,969 more than the original budgeted amount. Sales tax estimates for fiscal year 2019 were projected to be approximately 1% less than the 2018 forecast.

During the first half of 2018, the Village experienced a small increase in sales tax revenue, reversing a negative trend in 2017. However, four major retailers located in the Village went out of business late in the first half of 2018, including two mall anchor stores. While some sales are expected to transfer to other businesses in the Village, the closings are expected to have a negative impact on sales tax going forward. In addition, the trend towards e-commerce is also expected to continue to put pressure on sales tax collection. These factors were all evaluated when projecting 2018 and 2019 sales tax revenue.

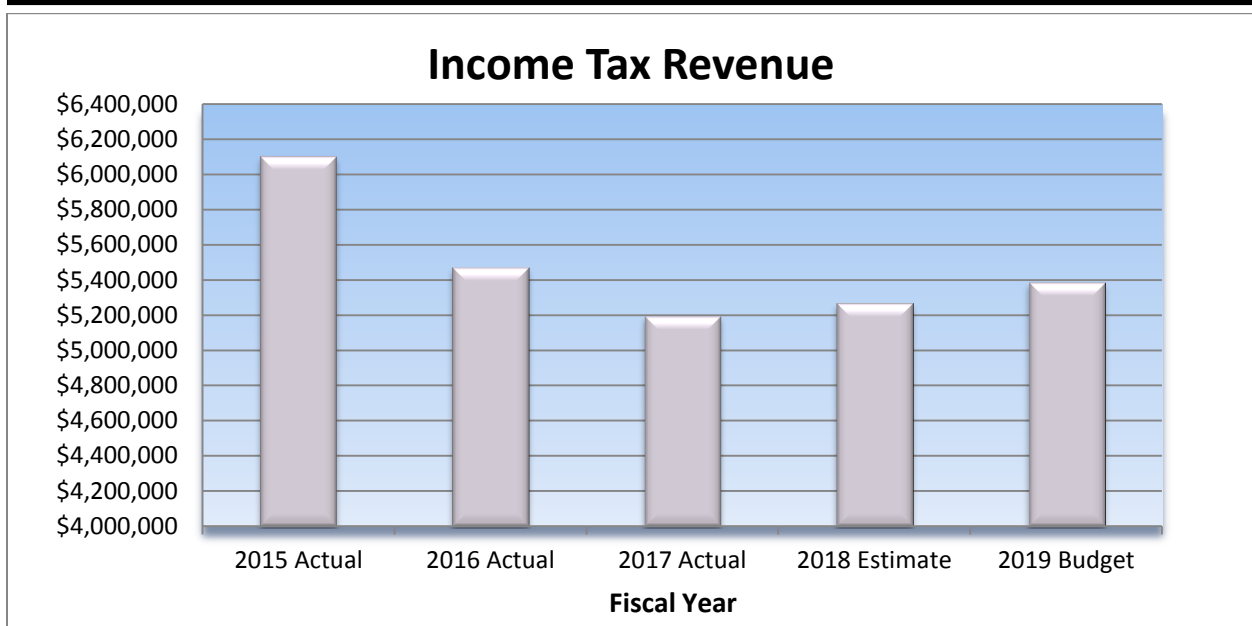


PROPERTY TAXES – The Village levies property taxes for the purposes of general corporate, recreation, IMRF, FICA and police pension, as well as to fund a portion of debt service payments due on the Village’s outstanding general obligation debt. Although the Village has kept its levy flat for the last seven 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 2015 through 2019. Based upon a Board policy decision, the 2018 levy, collected in 2019, remained flat, and has not increased since the 2011 levy.

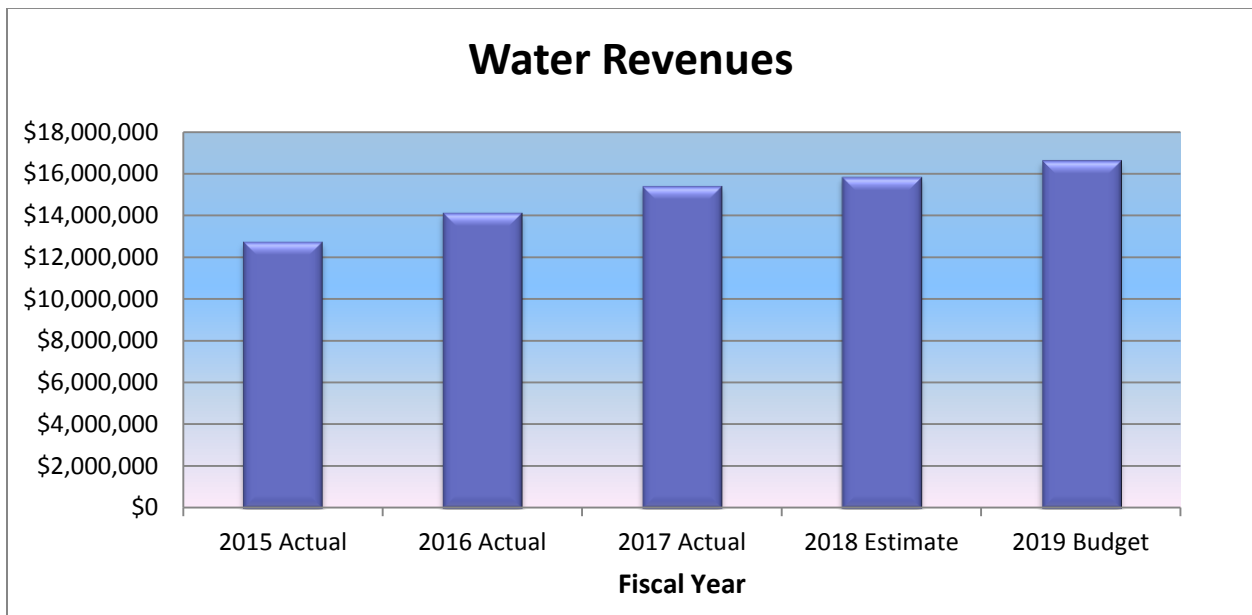


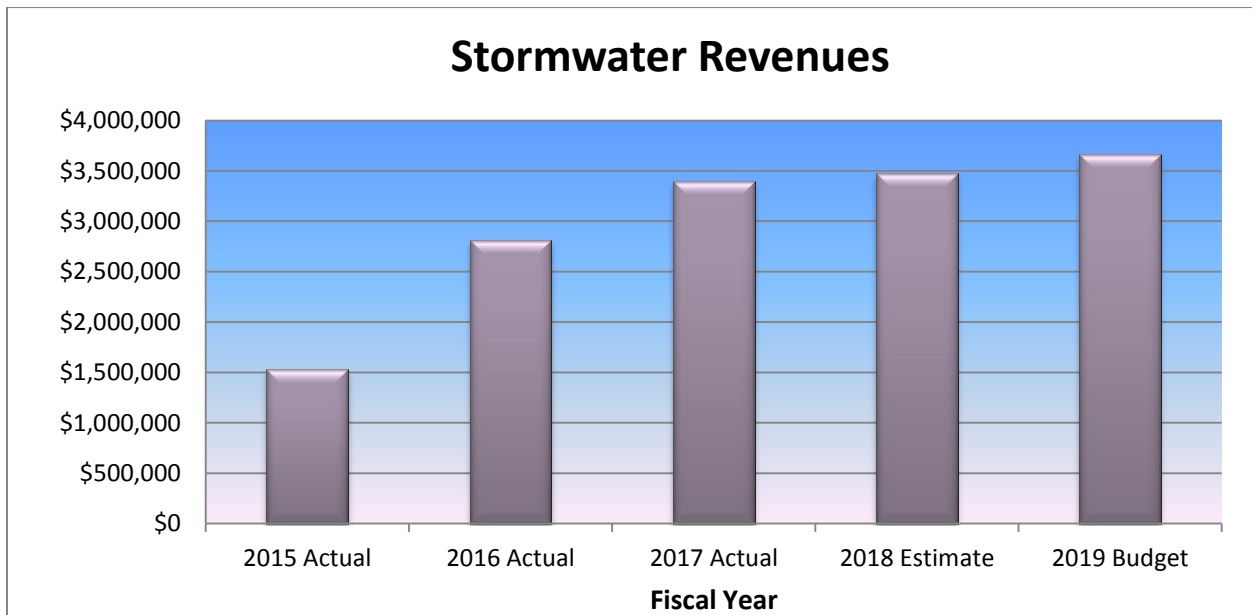
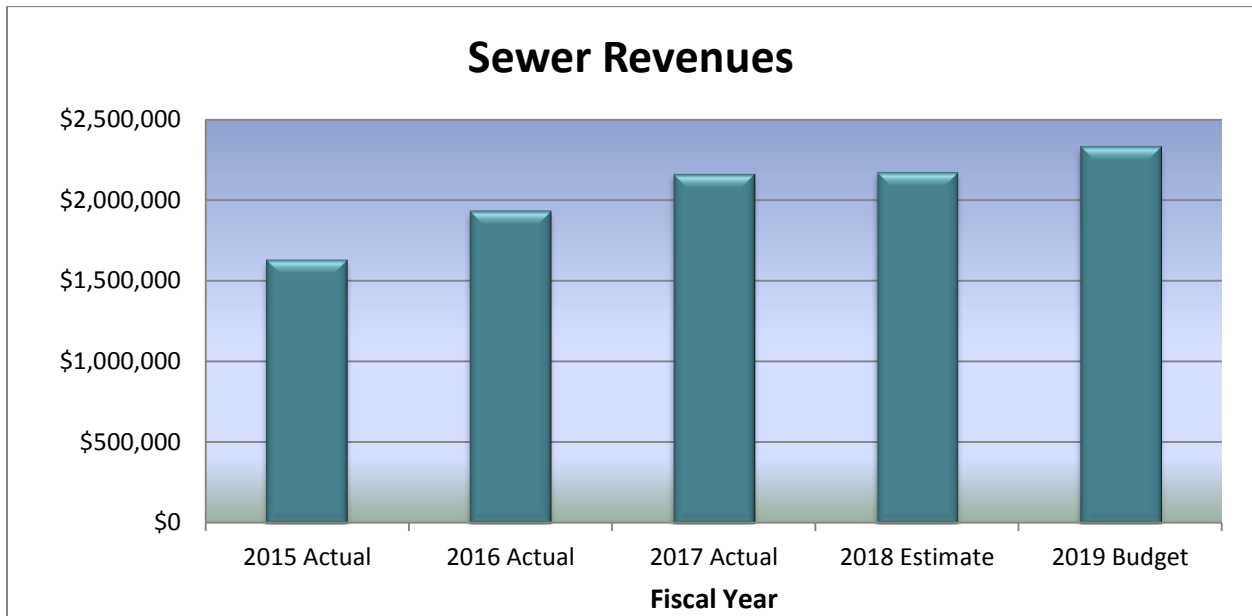
	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Estimate	FY2019 Budget
General Corporate	\$ 2,258,732	\$ 1,263,048	\$ 722,055	\$ 1,548,964	\$ 3,036,322
Recreation	1,007,454	1,015,864	957,044	972,004	865,414
IMRF	1,925,237	1,994,785	2,050,038	2,130,888	1,703,841
FICA	1,503,320	1,576,043	1,648,121	1,704,354	1,640,447
Police Pension	2,412,752	2,751,483	3,189,168	3,017,612	3,099,295
Debt Service	4,316,024	4,961,089	4,907,503	4,051,697	3,080,200
TOTAL	\$ 13,423,519	\$ 13,562,312	\$ 13,473,929	\$ 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 2018 and 2019 is based on the results from the 2010 census. The fiscal year 2018 estimate is based on \$90.70 per capita and the fiscal year 2019 budget is based on \$94.87 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 expenditures in FY2019.



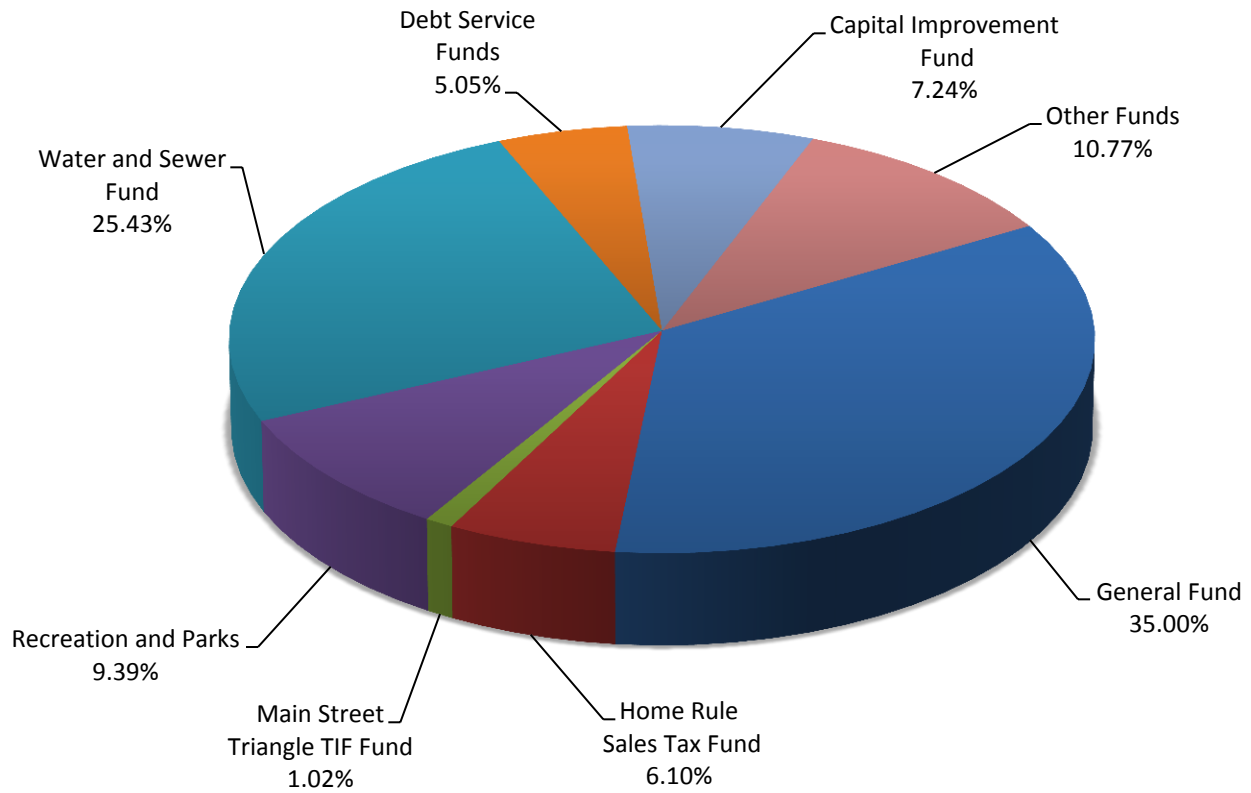


Expenditure Summaries

**Budget
Fiscal Year 2019**



Total Expenditures \$149,280,119





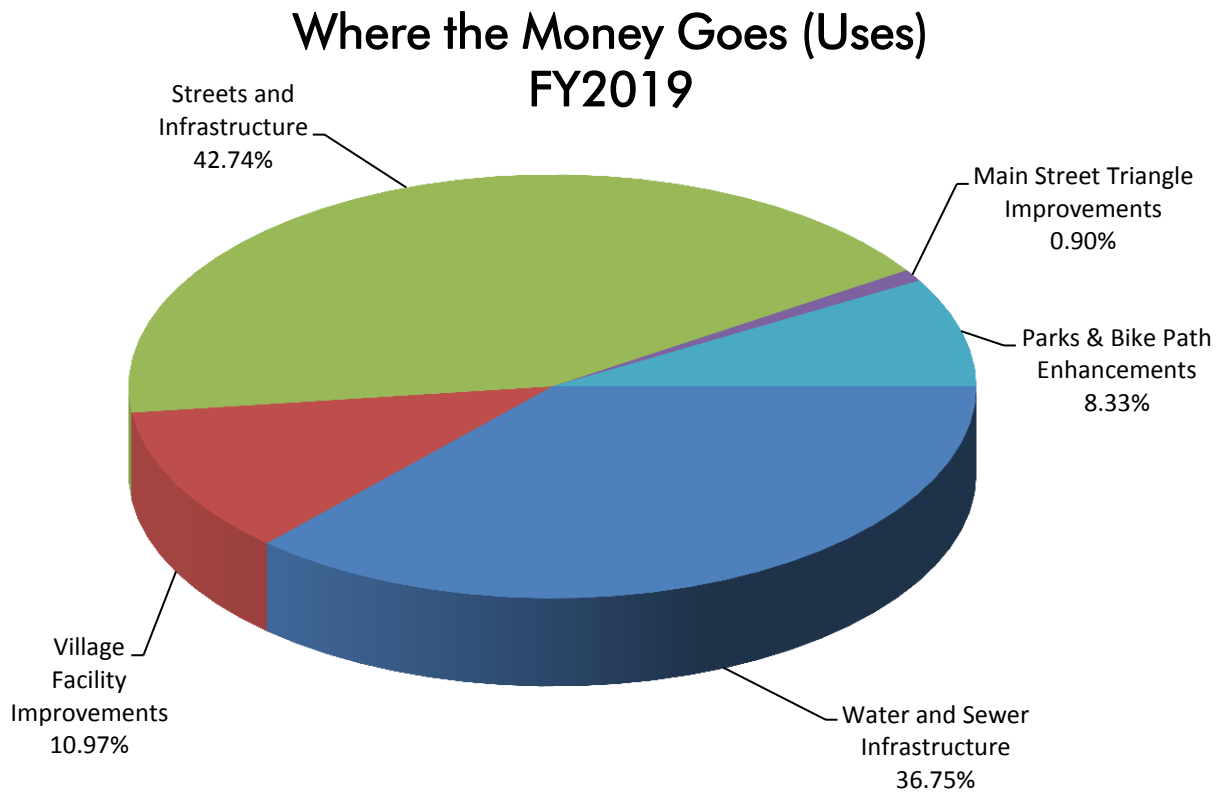
	FY 2017 Actual	FY 2018 Amended Budget *	FY 2019 Board Approved	% Change FY 2019 - FY 2018
EXPENDITURES				
General Fund	\$ 50,617,586	\$ 54,936,539	\$ 52,243,267	-4.90%
Motor Fuel Tax Fund	1,480,607	1,467,460	1,433,367	-2.32%
Park Fund	32,620	320,996	665,100	107.20%
Seizure and Forfeiture Fund	51,270	-	-	0.00%
Home Rule Sales Tax Fund	9,507,722	12,972,246	9,110,762	-29.77%
Main St. Triangle TIF Fund	54,910,584	4,461,257	1,524,004	-65.84%
Recreation and Parks	13,064,838	15,039,774	14,018,838	-6.79%
Water and Sewer Fund	26,630,847	46,312,934	37,960,753	-18.03%
Commuter Parking Fund	383,873	380,173	429,158	12.88%
2009 G.O. Bond Fund	893,905	-	-	0.00%
2010 G.O. Bond Fund	2,489,215	1,665,418	981,018	-41.09%
2011 G.O. Bond Fund	1,424,622	1,432,800	1,431,975	-0.06%
2012A G.O. Bond Fund	891,182	886,175	891,075	0.55%
2012B & C G.O. Bond Fund	1,052,704	1,069,850	1,086,100	1.52%
2012D G.O. Bond Fund	931,788	933,775	-	-100.00%
2013 C G.O. Bond Fund	294,623	292,531	290,531	-0.68%
2013 A & B G.O. Bond Fund	1,067,696	1,083,850	1,099,750	1.47%
2015 G.O. Bond Fund	986,167	1,001,075	1,004,075	0.30%
2017 G.O. Bond Fund	1,792	800,821	758,550	-5.28%
Road Exaction Fund	302,021	324,596	-	-100.00%
Capital Improvement Fund	13,880,259	24,666,619	10,808,148	-56.18%
Bond Projects Fund	3,010,464	-	-	0.00%
Retiree Medical & OPEB Trust Fund	-	-	609,720	0.00%
Police Pension Fund	4,289,951	4,531,405	4,972,693	9.74%
Insurance Fund	6,856,059	8,811,176	7,614,967	-13.58%
Civic Center Fund	238,252	281,773	267,438	-5.09%
History Museum Fund	26,304	49,487	49,460	-0.05%
Open Lands Acquisition Fund	473,153	2,500,515	29,370	-98.83%
TOTAL EXPENDITURES	\$ 195,790,106	\$ 186,223,245	\$ 149,280,119	-19.84%

* The FY2018 Amended Budget includes FY2017 budget rollovers amounting to \$34,257,595.



The total fiscal year 2019 capital improvement budget for the Village of Orland Park is \$22,139,685, a 10.3% increase from the fiscal year 2018 adopted capital budget of \$20,068,000. The increase is primarily due to budgeting approximately \$3,490,000 more for Water & Sewer infrastructure improvements, offset by reductions of \$1,500,000 for Main Street Triangle improvements. The capital improvement budget for fiscal year 2019 represents approximately 14.8% of the total fiscal year 2019 budget. Detailed information related to all capital projects is included on the following pages.

<u>Uses</u>	<u>FY2019 Capital Expenditures</u>
Water and Sewer Infrastructure	\$ 8,136,000
Village Facility Improvements	2,495,685
Streets and Infrastructure	9,463,000
Main Street Triangle Improvements	200,000
Parks & Bike Path Enhancements	1,845,000
	<u>\$ 22,139,685</u>

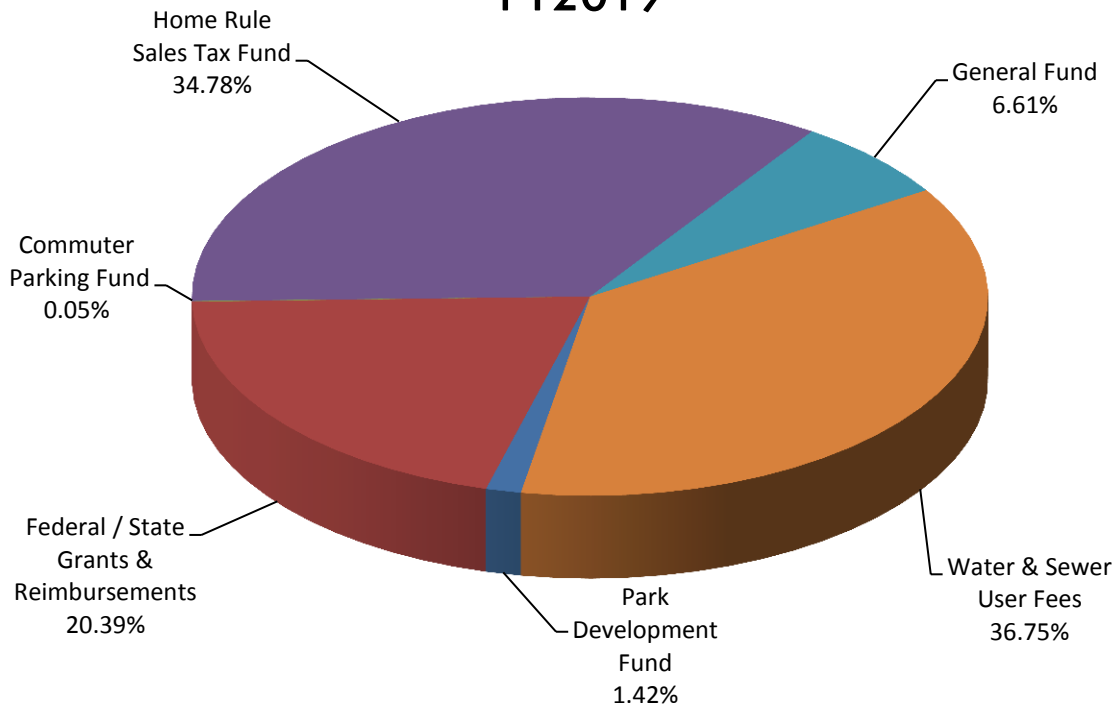




The FY2019 capital improvement budget will be funded through a combination of revenue sources, including fund revenues and reserves. A significant amount of sales taxes collected through the Village's Home Rule Sales Tax Fund are used to fund road and infrastructure capital improvement projects.

<u>Sources</u>	<u>FY2019 Capital Revenues</u>
Park Development Fund	\$ 315,000
Federal / State Grants & Reimbursements	4,514,857
Commuter Parking Fund	10,000
Home Rule Sales Tax Fund	7,700,905
General Fund	1,462,923
Water & Sewer User Fees	8,136,000
	<u>\$ 22,139,685</u>

Where the Money Comes From (Sources) FY2019





Building Maintenance

Description	Funding Source	Budgeted Amount
Sportsplex - Rooftop HVAC Replacement	General Fund	\$ 805,685
Roof Replacement - Public Works Office	General Fund	225,000
Village Hall Entry Plaza Rehab	General Fund	200,000
HVAC Control Integration - Orland Park Health & Fitness Center	General Fund	155,000
Soccer Field Turf Replacement - Sportsplex	General Fund	155,000
Pool Floor Replacement - Orland Park Health & Fitness Center	General Fund	120,000
Demolition of Robert Davidson Center	General Fund	75,000
Reconfiguration of Village Hall Interior	General Fund	60,000
Replacement of Gym Partition and Pillar Pads - Franklin Loebe Center	General Fund	40,000
Building Condition Evaluation - JHC Maintenance Office, 153rd Street Metra Station, Police Station, Orland Park Health & Fitness Center	General Fund	17,000
Replacement of Carpeting - Cultural Arts Center	General Fund	17,000
Add Air Conditioning - Centennial Pool Aquatic Center Guard Shack	General Fund	10,000
Building Maintenance Total		\$ 1,879,685

Development Services

Description	Funding Source	Budgeted Amount
151st Street Reconstruction - LaGrange Road to West Avenue	Capital Improvement	\$ 4,000,000
Construction of Traffic Roundabout - 151st Street and West Avenue	Capital Improvement	1,500,000
Phase I Engineering for Multi-Use Path - 167th Street from Will-Cook Road to 104th Avenue	Capital Improvement	350,000
Installation of Taller Utility Poles - 151st Street between LaGrange Road and West Avenue	Capital Improvement	200,000
Consulting & Legal Services for Main Street Triangle Development	Main Street Triangle TIF	200,000
Village Hall Parking Lot Re-Alignment and Maintenance	Capital Improvement	200,000
Restoration; Design and Engineering of Multi-Use Path - Doctor Marsh	Capital Improvement	100,000
Bike & Pedestrian Path Design, Construction & Enhancements	Capital Improvement	100,000
Development Services Total		\$ 6,650,000

Public Works - Streets

Description	Funding Source	Budgeted Amount
Roadway Maintenance Program - Fernway (Year 4 of 9), Fairway, Orland on the Green, Brentwood, Park Hill, Wheeler Drive (Partial)	Capital Improvement	3,100,000
Village Facility Parking Lot Repairs & Maintenance	Capital Improvement	150,000
Multi-Use Path Repairs & Maintenance	Capital Improvement	100,000
Pavement Condition Evaluation Program	Capital Improvement	38,000
Expansion of Public Works Facilities	Capital Improvement	36,000
Replacement/Upgrade of Public Works Security System	Capital Improvement	30,000
Streetlight Installation Program	Capital Improvement	30,000
Sidewalk Gap & Repair Program	Capital Improvement	25,000
Upgrade Parking Lot Lighting to LED - Sportsplex & 153rd Street Metra East and West Lots	Capital Improvement	20,000
Public Works - Streets Total		\$ 3,529,000



Public Works - Utilities

Description	Funding Source	Budgeted Amount
Water Main Replacement in Conjunction w/Roadway Reconstruction Program - Fairway Phase III	Water & Sewer	\$ 2,500,000
Electrical Upgrades - Main Pump Station	Water & Sewer	1,500,000
Water Main Relocation and/or Replacements - 151st Street - LaGrange Road to West Avenue	Water & Sewer	950,000
Water Tower Aesthetics and Modernization	Water & Sewer	600,000
Watermain Replacement - Crystal Tree	Water & Sewer	500,000
Infiltration & Inflow (I&I) Evaluation & Reduction Improvements	Water & Sewer	500,000
Fiber Optic Installation; SCADA System Upgrades - 153rd St Booster Station, Parkside Square Booster Station, Elevated Tank #8, Spring Creek Lift Station, Wedgewood Lift Station	Water & Sewer	350,000
Inspection/Rehabilitation - Pump # 3 - Main Pump Station	Water & Sewer	250,000
Sanitary Sewer Televising - MWRD Mandate	Water & Sewer	130,000
Hydrant Flow Testing	Water & Sewer	75,000
Large Meter Testing	Water & Sewer	70,000
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
Water Main Replacement - Dorstep Lane	Water & Sewer	25,000
Water Main Leak Surveys	Water & Sewer	20,000
Residential Small Meter Testing	Water & Sewer	16,000
Public Works - Utilities Total		\$ 7,636,000

Parks & Grounds

Description	Funding Source	Budgeted Amount
Basin Best Practice Management	Water & Sewer	\$ 500,000
Roadway Median Maintenance Program	Capital Improvement	400,000
Play Unit Replacement - Cachey Park	Park Development	300,000
Upgrade Grates and Walkways at T-Pool - Centennial Pool	Recreation & Parks	225,000
Tennis Court Improvements - Treetop and Other Site Repairs	Recreation & Parks	150,000
Design and Install Passive Park - Sterling Ridge	Recreation & Parks	150,000
Vertical Turbine Replacements - Centennial Pool	Recreation & Parks	125,000
Dugout, Backstop and Bleacher Paving	Recreation & Parks	100,000
Grading and Improvements - John Humphrey Complex	Recreation & Parks	100,000
Replace Spindles on Zero Depth Slide Tower - Centennial Pool	Recreation & Parks	100,000
Centennial Park Master Plan	Recreation & Parks	60,000
Install Off-Road Parking Area - Wlodarski Park	Recreation & Parks	45,000
Install Pavilion Between Soccer Fields 2 & 3 - Centennial Park	Recreation & Parks	40,000
Install Two (2) Permanent Porta-Johns - Centennial Park	Recreation & Parks	40,000
Pavilion Roofing Replacement - Eagle Ridge II, Evergreen, Country Club Hills and Mallard Landings Parks	Recreation & Parks	30,000
Replace Two (2) Variable Frequency Drives - Centennial Pool	Recreation & Parks	25,000
Install Pavilion - Laurel Hills Park	Recreation & Parks	20,000
Engineering, Purchase and Installation of Permanent Boat Docks with Launch - Centennial Park	Recreation & Parks	20,000
Replace Player Benches - Veterans Park	Park Development	15,000
Parks & Grounds Total		\$ 2,445,000

Total FY2019 Budgeted Capital Improvement Projects	\$ 22,139,685
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Capital projects included above, with expenditures greater than \$500,000, are discussed in more detail in the following pages.



151st STREET ROAD IMPROVEMENTS

Description

151st Street will be reconstructed from LaGrange Road to West Avenue. This project will include widening the roadway, eliminating drainage ditches, and installing a traffic roundabout at West Avenue.



FINANCIAL SUMMARY

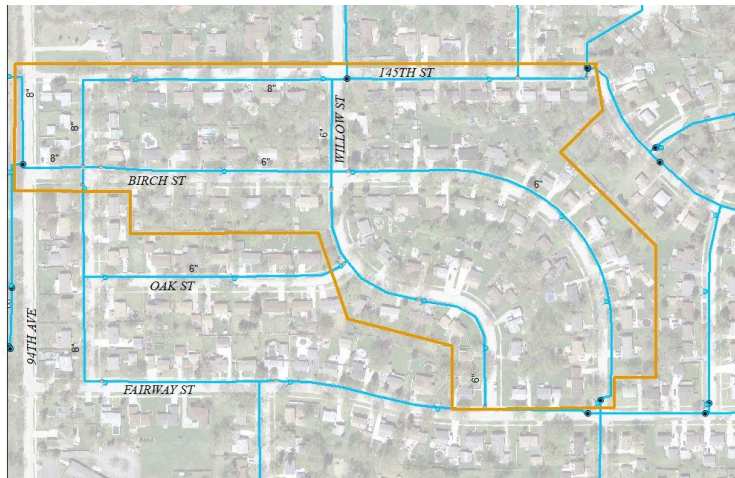
FY2019 Expenditure	\$5,500,000
Funding Sources	Home Rule Sales Tax / Federal Funding
Estimated Annual Operating Expenditures	Reduced impact on operating expenditures for on-going repair & maintenance costs for the roadway, offset by a small increase in landscaping maintenance costs.



WATER MAIN REPLACEMENTS

Description

The Village is in the process of replacing the oldest and most deteriorated water mains. In 2019, Phase 3 of the Fairway neighborhood is scheduled for replacement in conjunction with the Roadway Maintenance Program. The water mains located along 151st Street between Ravinia Avenue and West Avenue will be replaced in conjunction with the 151st Street Road Construction project.



Fairway Phase 3



151st Street – Ravinia Avenue to West Avenue

FINANCIAL SUMMARY

FY2019 Expenditure	\$3,450,000
Funding Sources	Water & Sewer Fund Revenues
Estimated Annual Operating Expenditures	Replacement of aging infrastructure reduces the number of emergency repairs needed.



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 results of the Pavement Sufficiency Index Study (PSI), in conjunction with recommendations from the Village’s consultant, provide the basis for the Roadway Maintenance Program. The Maintenance Program provides for pavement crack sealing, striping, sidewalk slab raising, pneumatic curb repairs and pavement rejuvenation; or resurfacing, based on the current condition of the road.



BEFORE



AFTER

FINANCIAL SUMMARY

FY2019 Expenditure	\$3,100,000
Funding Sources	Home Rule Sales Tax
Estimated Annual Operating Expenditures	Reduced expenditures for pothole patching and other maintenance in the near term.



ELECTRICAL UPGRADES AT THE MAIN PUMP STATION

Description

The Main Pumping Station, constructed in 1985, provides the only source of potable water for the Village’s water distribution system. The station’s Motor Control Center (MCC) is responsible for controlling and distributing power to pumps and equipment throughout the facility. With the majority of the electrical equipment being original to the facility, the system is old and becoming more difficult to maintain. The MCC Replacement Project will improve electrical system reliability, efficiency and safety.



Current



Proposed

FINANCIAL SUMMARY

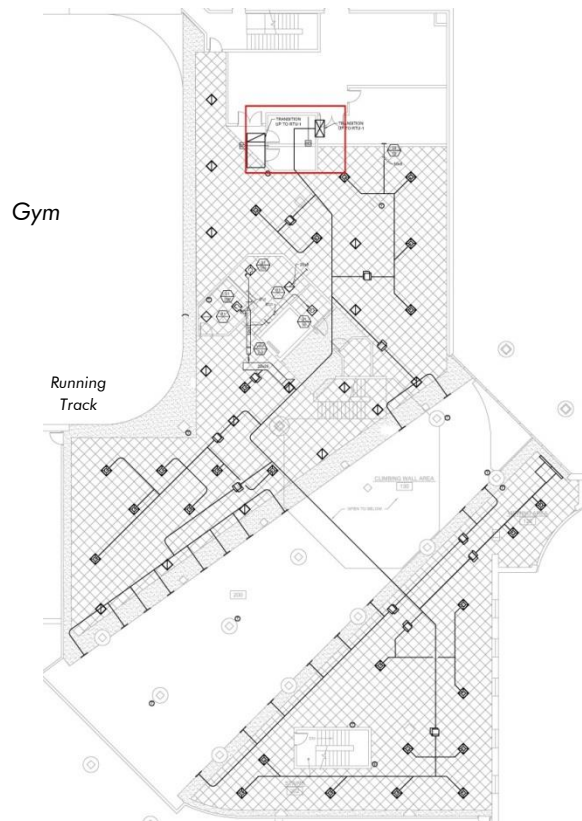
FY2019 Expenditure	\$1,500,000
Funding Sources	Water & Sewer Fund Revenues
Estimated Annual Operating Expenditures	Reduced impact on operating expenditures for on-going maintenance costs.



HVAC REPLACEMENT AT THE SPORTSPLEX

Description

The Sportsplex has mostly open spaces and large window areas which make temperature control difficult. The Village has developed a multi-year program for phasing the replacement of the HVAC equipment due to the age and inefficiency of the current units and ducts. Phase 1 upgrades include replacement of roof top unit (RTU) – 1 with a larger and more energy efficient model; replacement of eleven (11) variable air volume (VAV) boxes; upgraded switchgear for all RTU’s; replacement of six (6) ceiling fans with more efficient destratification fans; and the installation of doors between the walking track and gymnastics room to better control heating and cooling loads.



Sportsplex Phase 1 Upper Level HVAC Layout

FINANCIAL SUMMARY

FY2019 Expenditure	\$805,685
Funding Sources	General Fund Revenues
Estimated Annual Operating Expenditures	Reduced impact on operating expenditures for on-going maintenance costs.



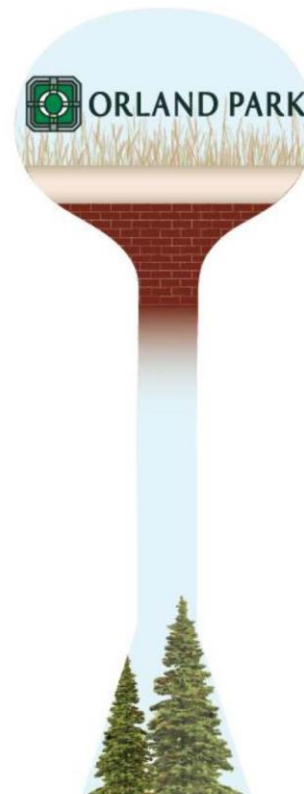
WATER TOWER AESTHETICS AND MODERNIZATION

Description

This is a multi-year program to modernize and repaint the Village’s water towers. The Village last repainted the elevated water towers 20 years ago. A new exterior paint scheme has been approved by the Village Board which will incorporate the Village’s new branding. The 2019 budget will provide for the painting of water tower 8, located in the eastern side of the Village, off of Catalina Drive and Harlem Avenue. In addition to repainting tower 8, other work to be completed as part of the project includes adding a corral to the top of the tower for safety and antennas; interior remodeling to create a conditioned space for various electronic equipment located inside the lower portion of the tower; and adding generator provisions to minimize the impacts of power failures.



Existing Condition of Water Tower #8



Exterior Painting Concept

FINANCIAL SUMMARY

FY2019 Expenditure	\$600,000
Funding Sources	Water & Sewer Fund Revenues
Estimated Annual Operating Expenditures	Reduced impact on operating expenditures for on-going maintenance costs.



Personnel and benefit costs have increased by approximately 31% from FY2011 to FY2018. This growth is partially due to an increase in full-time staff from 261 positions in FY2010 to 289 positions in FY2018. Annual salary, health insurance, and pension increases have also contributed to the significant increase in personnel and benefit costs. Based upon these trends and their impact on the Village’s long term financial health, the Village Board approved two separate early retirement incentive programs – the Voluntary Retirement Incentive Program and the IMRF ERI with Voluntary Retirement Incentive Program. A brief description of each program is included below.

Voluntary Retirement Incentive Program

The Voluntary Retirement Incentive Program period runs from June 30, 2018 through June 30, 2019 and is offered to full-time Village employees who are eligible to retire under the Illinois Municipal Retirement Fund (IMRF). Eligible employees include those that are 55 years of age and have at least eight (8) years of service (Tier 1) or 62 years of age and have at least ten (10) years of service (Tier 2) and who also have at least eight (8) consecutive years of service with the Village of Orland Park (at any time during the incentive period).

IMRF ERI with Voluntary Retirement Incentive Program

The IMRF ERI with Voluntary Retirement Incentive Program period runs from June 30, 2019 thru June 30, 2020 and is offered to Village employees who are at least 50 years of age with at least twenty (20) years of service credit with the Village of Orland Park and/or any reciprocal retirement fund (at any time during the incentive period). This incentive program, in accordance with the Illinois Municipal Retirement Fund (IMRF) guidelines, allows eligible employees to purchase up to five (5) years of service credit at retirement. For each month and/or year of service credit an eligible employee purchases, the employee’s retirement age is increased accordingly.

A total of 76 employees and 2 elected Trustees qualified for one or both of the programs identified above. At the time the budget was prepared, it was estimated that a total of 22 employees would take advantage of the program in either 2019 or 2020. Of the 22 positions that are projected to retire under the Retirement Incentive Programs, 8 of the positions will be eliminated, 7 positions will be replaced with a lower starting salary, 2 positions will be outsourced, 3 positions will be replaced with part time positions, 1 position will be replaced with a downgraded position, and 1 position will be outsourced and replaced with a part time position. The expenditure reductions that resulted from the staffing reorganization will equate to approximately \$700,000 in FY2019 and \$1,700,000 in FY2020.

Employee Benefit Changes and Estimates

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 FY2019 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 6% decrease 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 PPO, Gold PPO and HMO plans, as well as adding a Blue Advantage HMO and eliminating the Gold PPO option for non-union employees. In addition, effective January 1, 2019, the Orland Park Library will no longer participate in the Village’s employee benefits program. The total fiscal year 2019 budget for health, vision, dental, and life insurance is \$5,164,720.

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 29 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 FY2019 budget includes \$402,840 for insurance expenses for the IUOE bargaining unit employees.

Non-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 annual biometric screenings. The premium contribution share was adjusted during the 2019 budget process to bring the employee premium cost closer to industry standards. These contributions are as follows for each medical plan offering: 6% for HDHP/HSA, 13% to 14% for HMO, and 18% to 20% for PPO Silver. 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, IBEW, 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.



Department/Division	FY2017	FY2018	FY2019
Village Manager	8	8.25	7.03
BIS	4	5	6
Village Clerk	3	3	3
Office of Public Information	1	2	2
Finance	10	10	10
Finance /Water	3	3	2
Officials	1	1.23	1.23
Museum	0	0.77	0.77
Development Services / Administration	6	5.75	5.97
Development Services / Building	8	10	10
Development Services / Planning	5	3	4
Development Services / Transportation & Engineering	3	3	3
Building Maintenance	8	8	8
Public Works / Administration	2.25	3.25	5.15
Public Works / Streets	22	22	19
Public Works / Transportation	1	1	1
Public Works / Vehicle and Equipment	7	7	6
Public Works / Water and Sewer	21.75	21.75	21.85
Police	128.5	128.5	128.5
ESDA	1.5	1.5	1.5
Recreation /Administration	20.75	21.75	23
Recreation / Parks	14.25	15.25	15.25
Recreation / Centennial Pool	2	1	0.75
Recreation / Special Recreation	1	1	0
Civic Center	1	1	1
TOTAL ALL DEPARTMENTS/DIVISIONS	283	288	286

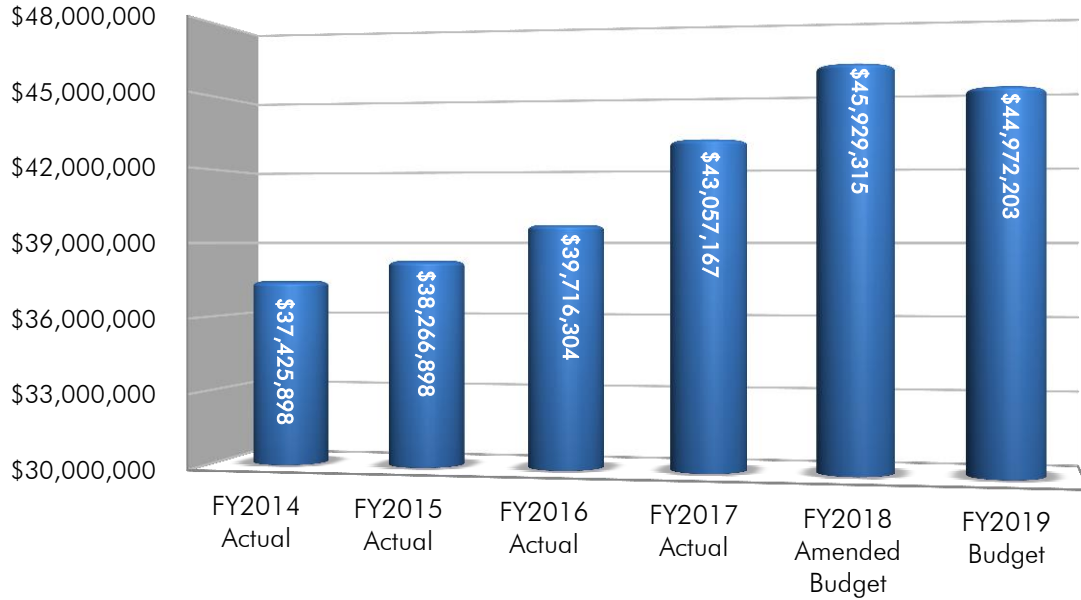


<u>Department/Division</u>	<u>FY2017</u>	<u>FY2018</u>	<u>FY2019</u>
Village Manager	3	3	1
BIS	3	4	4
Village Clerk	2	2	2
Office of Public Information	3	1	0
Finance	5	4	5
Officials	4	2	2
Museum	1	0	0
Development Services / Administration	1	0	0
Development Services / Building	11	6	4
Development Services / Planning	3	3	1
Development Services / Transportation & Engineering	1	1	1
Building Maintenance	6	5	5
Public Works / Administration	1	1	1
Public Works / Streets	10	5	5
Public Works / Transportation	3	3	2
Public Works / Water and Sewer	19	18	12
Police	64	65	65
Recreation /Administration	48	51	49
Recreation / Programs	112	121	106
Recreation / Parks	86	66	60
Recreation / Centennial Pool	207	224	224
Recreation / Sportsplex	108	120	113
Recreation / Special Recreation	79	81	73
Civic Center	12	11	11
TOTAL ALL DEPARTMENTS/DIVISIONS	792	797	746



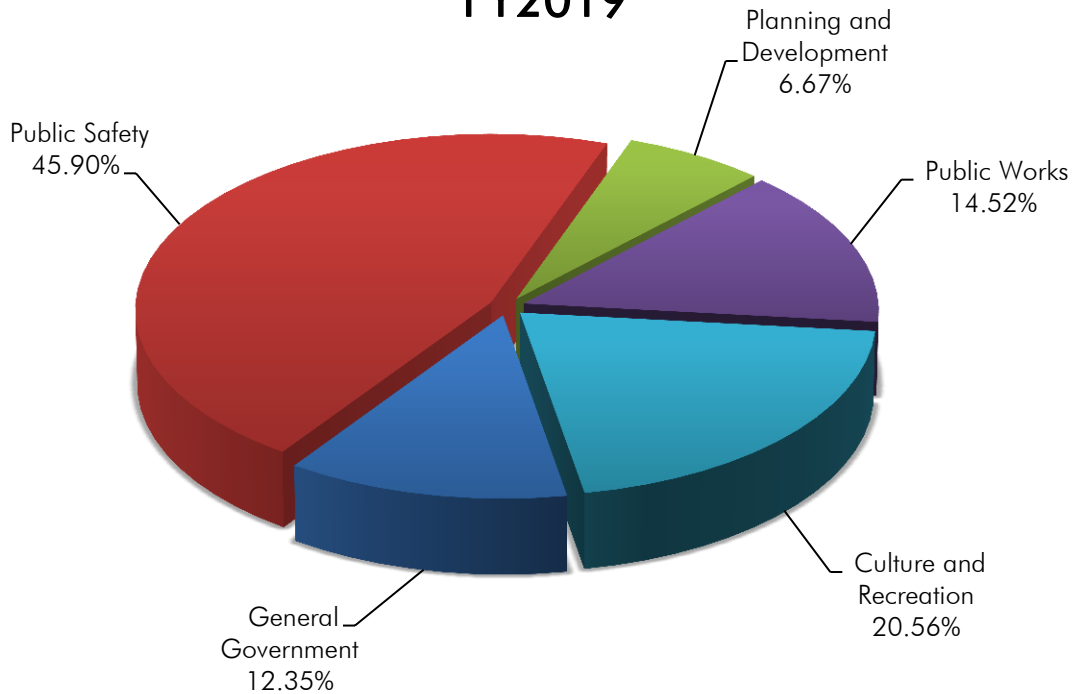
The following graph illustrates the Village's total salary and benefit costs for FY2014 - FY2019.

Total Salary and Benefit Costs



The following chart depicts the percentage of total salary and benefits by function for FY2019.

Salary and Benefit Costs by Function FY2019



General Fund

**Budget
Fiscal Year 2019**



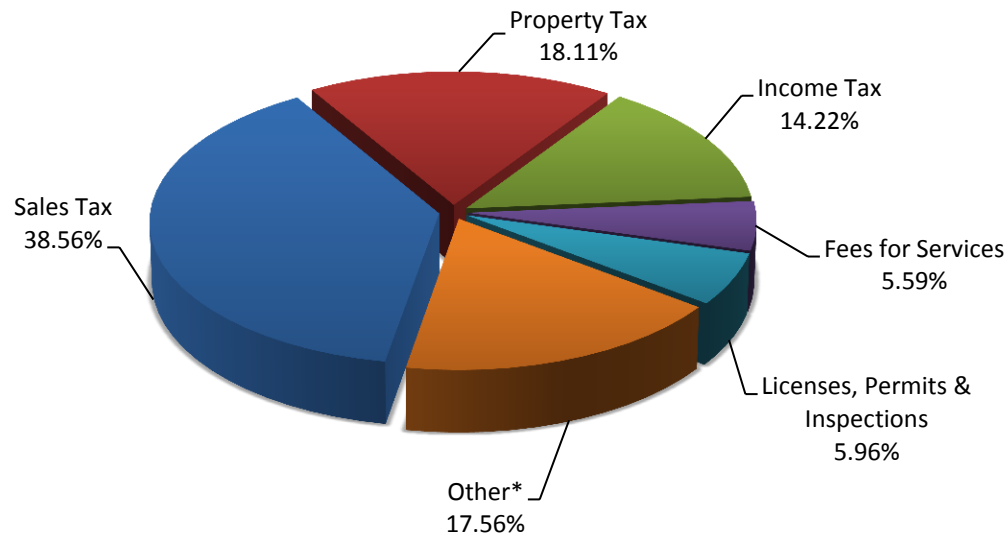
The General Fund reflects the operations of the following departments:

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

The General Fund contributes \$52,204,607, or 36.2%, to the Village of Orland Park's total \$144,183,776 revenue budget and accounts for \$52,243,267, or approximately 35%, of the total \$149,280,119 expenditure budget.



General Fund Revenue Summary

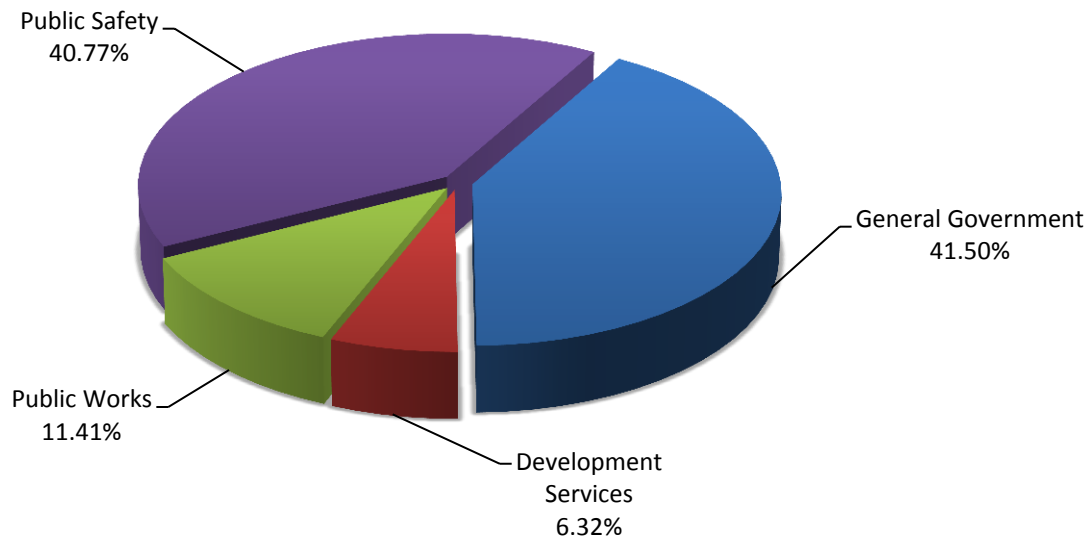


*Other category includes Fines & Penalties, Interest Income, Road & Bridge Tax, Fees by Agreement, Miscellaneous, Recreation Fees-Special Events, Other Taxes, Transfer from Other Funds and Grants & Reimbursements.

	FY2016 Actual	FY2017 Actual	FY2018 Amended Budget	FY2019 Budget
Sales Tax	\$ 20,528,626	\$ 20,235,504	\$ 20,295,351	\$ 20,132,704
Property Tax	7,582,642	7,609,383	8,401,818	9,452,235
State Income Tax	6,604,405	6,758,396	7,374,798	7,425,378
Other Taxes	1,591,000	1,643,403	1,733,400	1,692,750
Road and Bridge Tax	458,820	372,185	402,372	422,923
Fees for Services	2,634,032	2,489,543	2,664,115	2,918,472
Licenses	703,800	1,686,456	705,775	1,670,225
Permits	645,500	580,736	663,713	690,730
Inspections	517,500	615,997	726,368	749,323
Grants & Reimbursements	347,860	272,036	296,371	262,500
Fines and Penalties	1,135,000	1,216,551	1,335,000	1,510,000
Interest Income	82,427	557,407	78,066	115,318
Fees by Agreement	36,400	23,000	32,000	26,000
Recreation Fees - Special Events	217,002	218,759	224,530	302,055
Miscellaneous	448,084	405,324	507,354	593,708
Transfer from Motor Fuel Tax Fund	1,332,522	1,480,591	1,467,460	1,433,367
Transfer from Home Rule Sales Tax Fund	-	-	3,091,910	2,806,919
Total Revenue	\$ 44,865,620	\$ 46,165,272	\$ 50,000,401	\$ 52,204,607



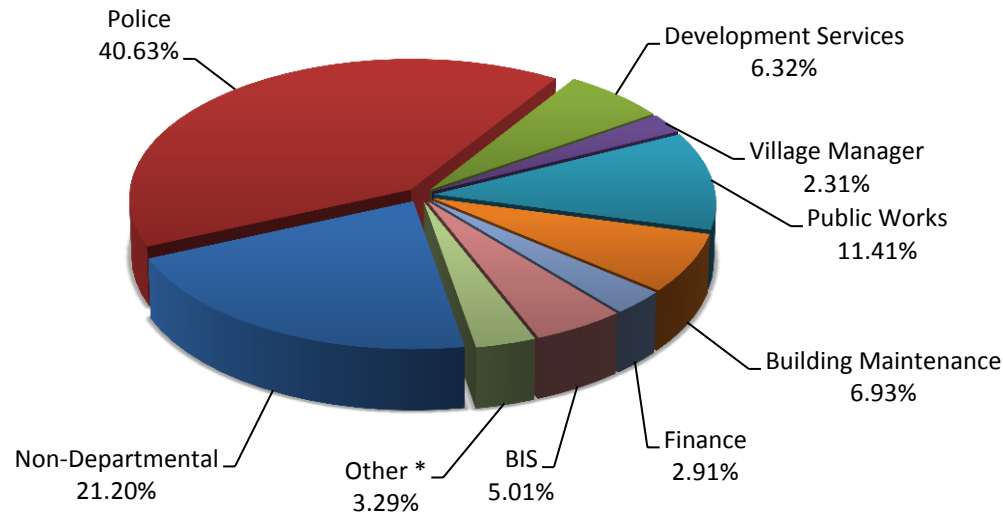
General Fund Expenditure Summary by Function



	FY2016 Actual	FY2017 Actual	FY2018 Amended Budget	FY2019 Budget
General Government	\$ 18,379,689	\$ 19,888,451	\$ 22,816,947	\$ 21,683,441
Development Services	3,279,743	3,586,150	3,752,954	3,302,232
Public Works	5,680,849	6,391,679	7,085,813	5,959,928
Public Safety	19,780,991	20,751,306	21,280,825	21,297,666
Total Expenditures	\$ 47,121,271	\$ 50,617,586	\$ 54,936,539	\$ 52,243,267



General Fund Expenditure Summary by Department

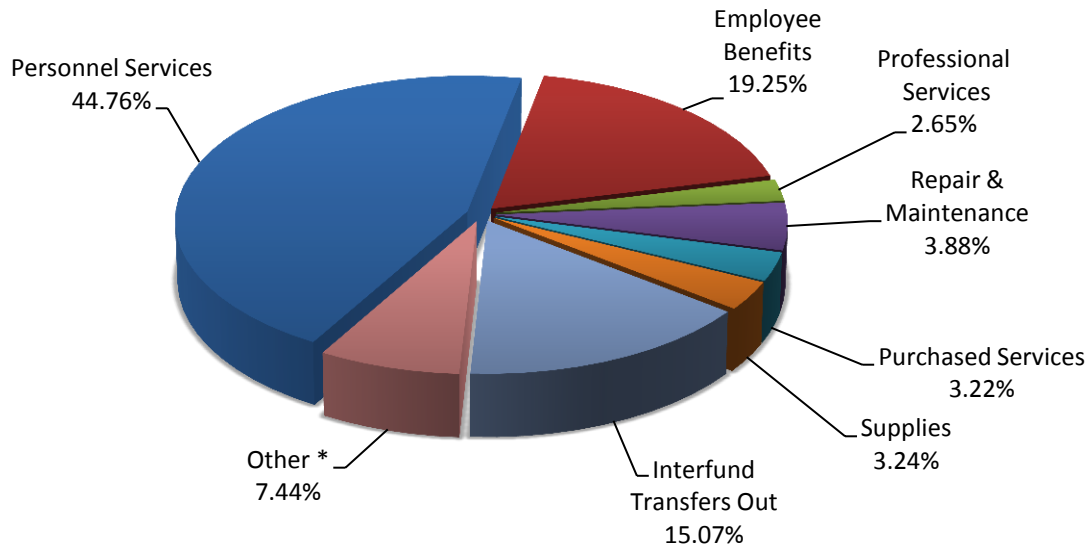


*Other includes ESDA, Officials, Boards & Commissions, Grounds Maintenance, Village Clerk and Public Information

	FY2016 Actual	FY2017 Actual	FY2018 Amended Budget	FY2019 Budget
Non-Departmental	\$ 11,267,344	\$ 10,306,557	\$ 12,188,517	\$ 11,075,143
Village Manager	1,236,597	1,089,043	1,487,666	1,204,940
Village Clerk	364,947	371,347	394,336	376,543
Public Information	298,392	307,485	236,541	180,287
Finance	1,255,589	1,409,446	1,471,462	1,519,106
Officials	402,895	510,313	549,832	456,680
Boards & Commissions	806,719	1,155,170	456,803	496,812
BIS	1,082,748	1,352,091	2,514,514	2,618,341
Development Services	3,279,743	3,586,150	3,752,954	3,302,232
Building Maintenance	1,664,457	3,386,999	3,395,583	3,618,454
Grounds Maintenance	-	-	121,692	137,135
Public Works	5,680,849	6,391,679	7,085,813	5,959,928
Police	19,714,618	20,682,564	21,202,074	21,225,841
ESDA	66,373	68,741	78,751	71,825
Total Expenditures	\$ 47,121,271	\$ 50,617,586	\$ 54,936,539	\$ 52,243,267



Expenditure Summary by Element

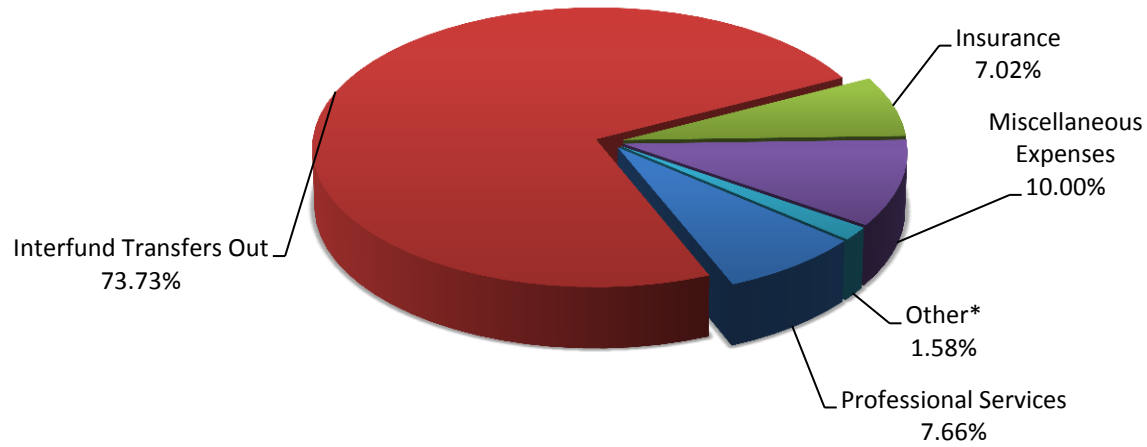


* Other includes Employee Reimbursements, Credit, Collection & Bank Charges, Utilities, Rent, Insurance, Miscellaneous Expenses and Capital Outlay

	FY2016 Actual	FY2017 Actual	FY2018 Amended Budget	FY2019 Budget
Personnel Services	\$ 21,498,446	\$ 22,183,070	\$ 23,410,180	\$ 23,382,506
Employee Benefits	8,963,543	9,572,080	10,107,303	9,473,994
Employee Reimbursements	372,548	367,242	411,197	381,902
Credit, Collection & Bank Charges	212,402	179,786	40,160	50,000
Professional Services	1,220,010	1,442,012	1,848,310	1,267,851
Utilities	518,021	458,981	470,749	411,203
Purchased Services	642,148	763,665	1,249,529	1,684,271
Rent	75,358	73,343	101,864	95,065
Repair and Maintenance	637,757	2,189,077	2,363,129	2,773,849
Insurance	1,047,486	1,108,935	1,036,013	1,127,013
Supplies	1,970,335	2,599,279	2,312,724	1,690,080
Capital Outlay	534,297	976,272	1,217,500	665,500
Miscellaneous Expenses	627,105	1,255,291	1,923,694	1,157,034
Interfund Transfers Out	8,801,815	7,448,553	8,444,188	8,082,999
Total Expenditures	\$ 47,121,271	\$ 50,617,586	\$ 54,936,539	\$ 52,243,267



Non-Departmental Expenditure Summary



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

	FY2016 Actual	FY2017 Actual	FY2018 Amended Budget	FY2019 Budget
Professional Services	\$ 756,401	\$ 775,870	\$ 795,187	\$ 840,000
Employee Reimbursements	81,725	77,267	60,994	80,743
Interfund Transfers Out	8,801,815	7,448,553	8,444,188	8,082,999
Insurance	815,363	875,603	830,415	770,057
Utilities	113,782	58,066	56,818	42,180
Miscellaneous Expenses	480,965	887,289	1,701,701	1,096,364
Purchased Services	100	94	116,182	112,800
Supplies	5,315	4,111	142,873	-
Credit, Collection & Bank Charges	211,879	179,705	40,160	50,000
Total Expenditures	\$ 11,267,345	\$ 10,306,557	\$ 12,188,517	\$ 11,075,143



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.



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 and a full-time Public Information Receptionist who acts as the primary receptionist for the Village organization.

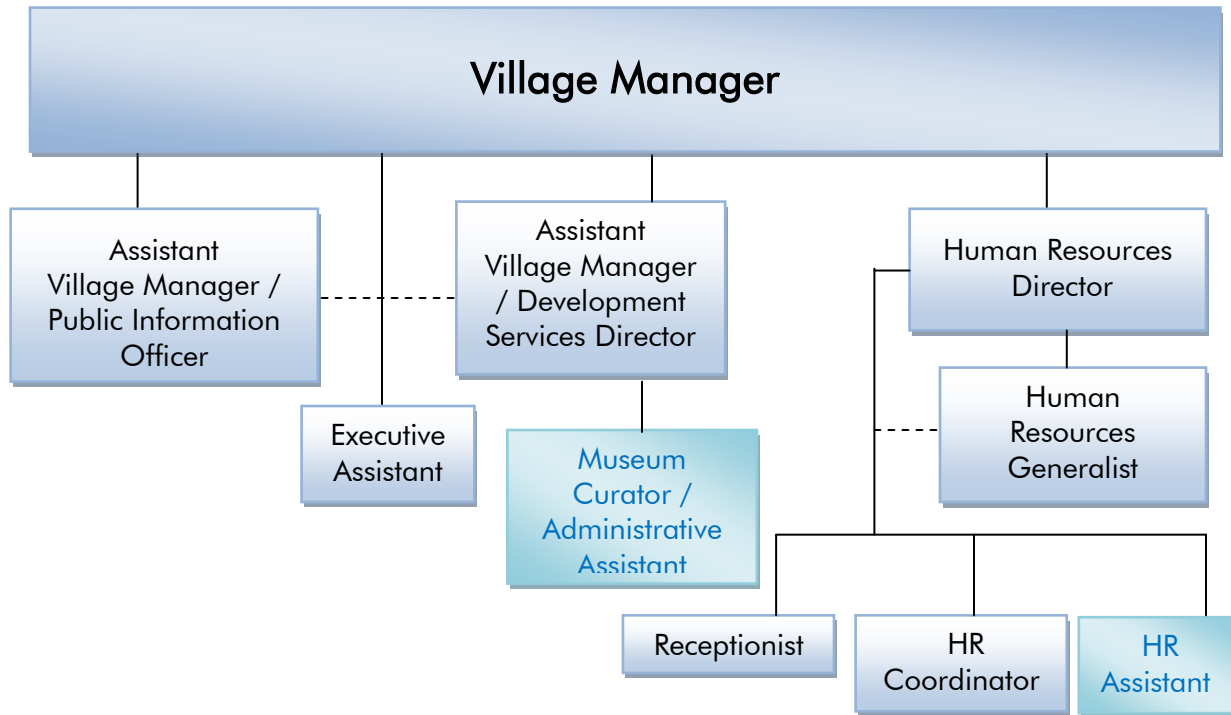
In addition to the responsibilities above, the Human Resources Division –

- 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.

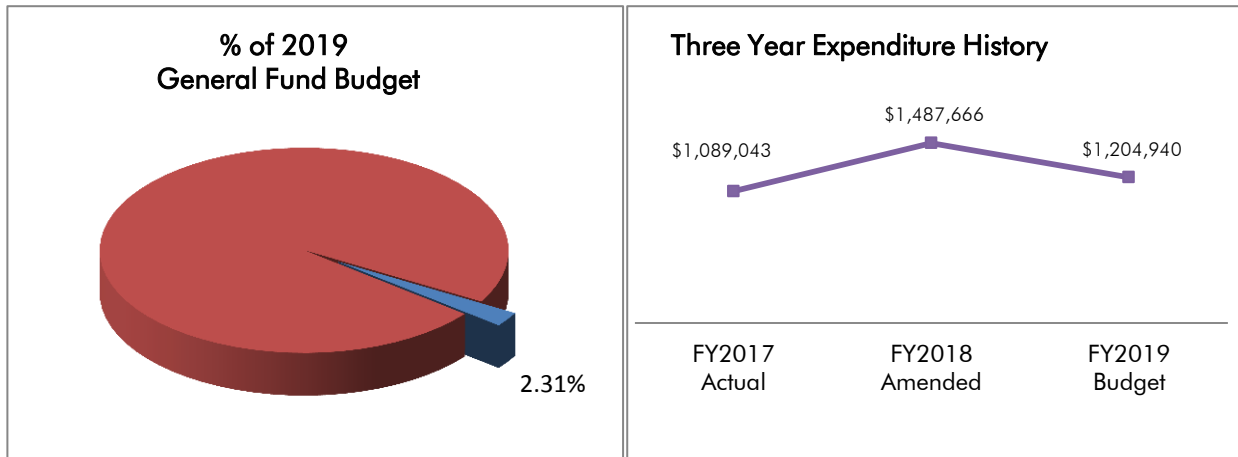


Village Board Strategic Goal: High Performing Organization						
Department Objective	Performance Measure	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Target
Develop efficient and effective onboarding program consistent with village strategic initiatives including a strong focus on employee values statement and HPO principles.	Average number of calendar days:					
	Vacancy to posting			10	10	10
	Posting to offer	n/a*	n/a*	36	31	30
	Offer to start date			21	21	21
Maintain positive and productive labor relations.	Conduct at least two Health and Wellness Advisory Committee meetings.	2	2	1	4	4
	Turnover Rate: All full-time employees	2.9%	7.22%	6.73%	6.42%	5%
Continue employee benefit strategy of Choice, Consumerism, and Wellness.	% medical insurance premium equivalent increase / decrease	-2.7%	1.86%	6%	-1.6%	-5.7%
	HDHP/HSA participants	92	97	105	98	100
	Virgin Pulse Participants	111	122	116	141	150
	% of employees who participated in wellness screening to maintain wellness incentive	100%	100%	98%	100%	100%

* New strategic objective introduced in 2017.



Part-time positions indicated by blue text.

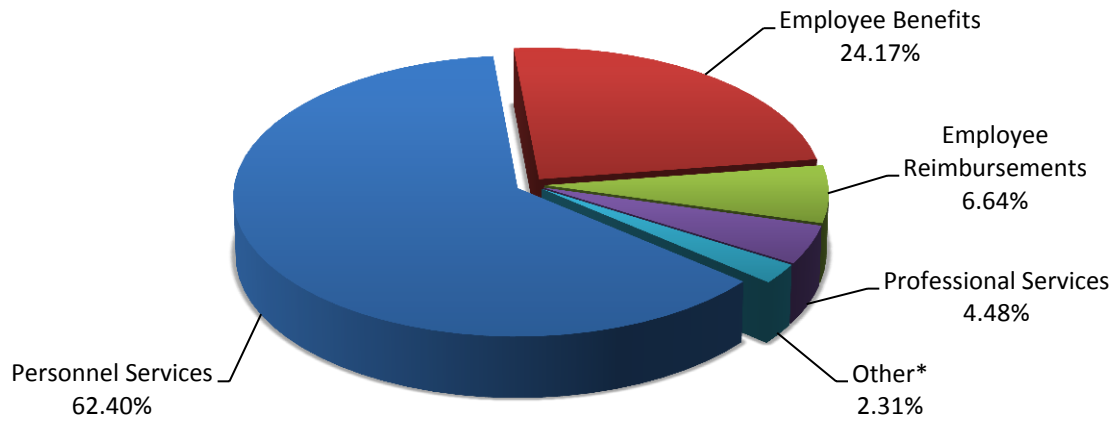


VILLAGE MANAGER BUDGETED POSITIONS

FULL TIME POSITION TITLE	FY2017	FY2018	FY2019
Village Manager	1	1	1
Assistant Village Manager	1	1	1
Assistant Village Manager/Development	0	1	1
Services Director *	1	1	1
Human Resources Director	1	1	1
Human Resources Generalist	1	1	1
Executive Assistant to Village Manager	1	1	1
Management Analyst	1	1	0
Human Resources Coordinator	1	1	1
Receptionist	1	1	1
TOTAL FULL TIME PERSONNEL	8	9	8

PART TIME POSITION TITLE	FY2017	FY2018	FY2019
Clerk / Typist / Floater	1	1	0
Human Resources Assistant	1	1	1
Intern/Undergrad	1	1	0
TOTAL PART TIME PERSONNEL	3	3	1

* This position is divided between the Village Manager's Office and Development Services.



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

	FY2016 Actual	FY2017 Actual	FY2018 Amended Budget	FY2019 Budget
Personnel Services	\$ 787,864	\$ 648,252	\$ 844,753	\$ 751,823
Employee Benefits	279,849	266,787	358,617	291,280
Employee Reimbursements	74,994	85,756	109,796	80,007
Professional Services	69,965	65,428	144,063	54,000
Utilities	5,387	4,542	8,886	5,658
Purchased Services	1,594	143	925	890
Rent	2,712	2,712	2,712	2,712
Repair and Maintenance	3,873	2,434	3,830	2,560
Insurance	4,256	4,655	4,246	12,060
Supplies	6,102	8,190	9,839	3,950
Miscellaneous Expenses	-	144	-	-
Total Expenditures	\$ 1,236,597	\$ 1,089,043	\$ 1,487,666	\$ 1,204,940



DEPARTMENT MISSION:

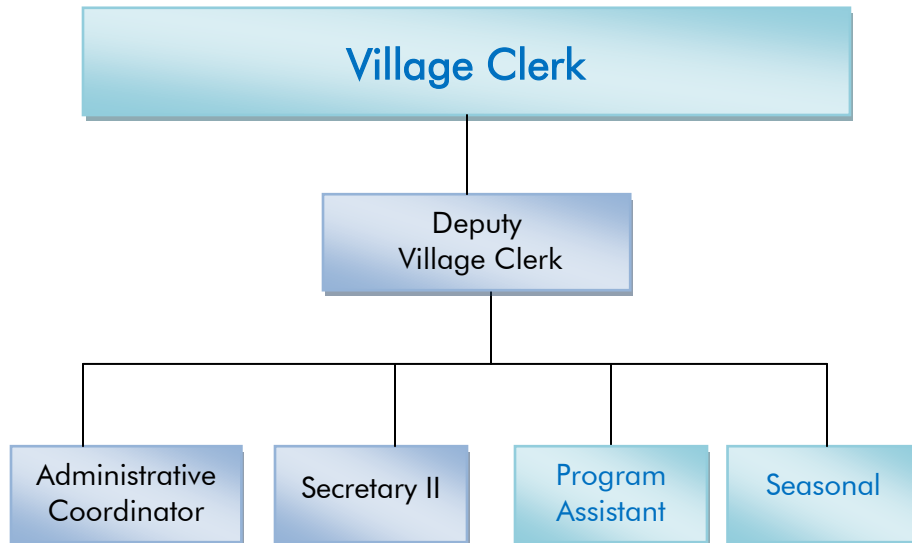
The mission of the Village Clerk’s Office is to serve the residents of the Village by ensuring complete governmental transparency and accessibility to municipal records in compliance with all state statutes, provide continued support to other Village departments by sharing information and resources and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

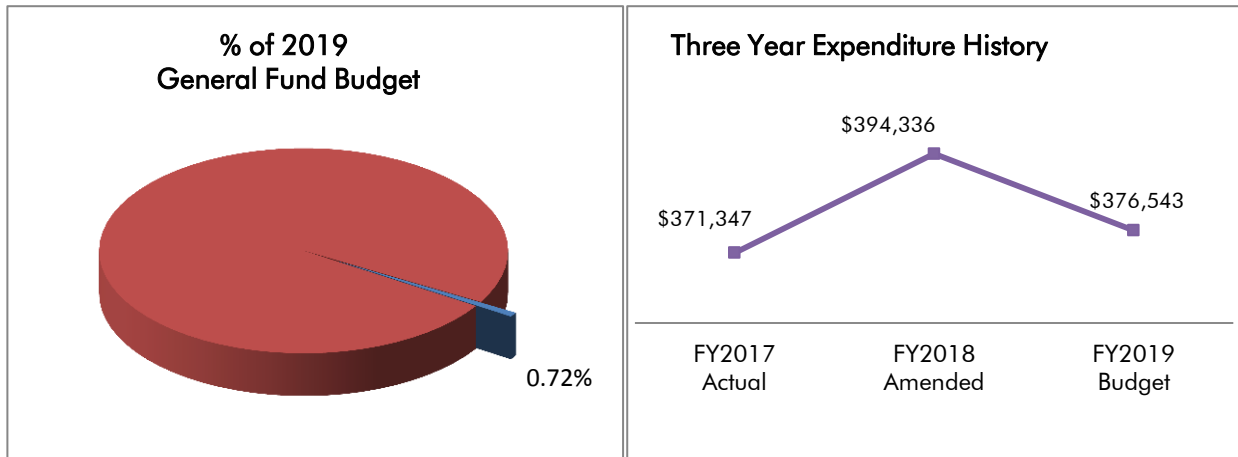
DEPARTMENT FUNCTIONS:

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	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Target
Support residents’ needs by providing excellent Village services.	Number of passport applications processed	696	745	690	622	650

Village Board Strategic Goal: High Performing Organization						
Department Objective	Performance Measure	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Target
Utilize technology to provide an efficient system for processing and archiving open records requests.	Number of FOIA requests received	1,474	1,496	1,682	1,717	1,750

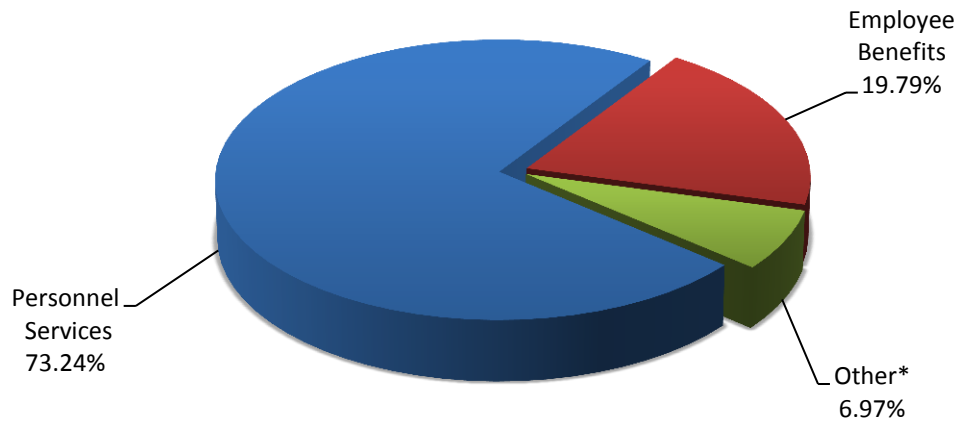




VILLAGE CLERK BUDGETED POSITIONS

FULL TIME POSITION TITLE	FY2017	FY2018	FY2019
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	FY2017	FY2018	FY2019
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

	FY2016 Actual	FY2017 Actual	FY2018 Amended Budget	FY2019 Budget
Personnel Services	\$ 249,279	\$ 255,786	\$ 275,402	\$ 275,770
Employee Benefits	87,380	87,586	92,274	74,528
Employee Reimbursements	574	862	568	485
Professional Services	77	75	-	-
Utilities	5,157	5,001	4,570	3,443
Purchased Services	12,228	12,990	12,895	12,705
Rent	2,125	2,125	2,125	2,125
Repair and Maintenance	2,398	2,409	2,470	2,530
Insurance	501	437	404	1,592
Supplies	5,228	4,076	3,628	3,365
Total Expenditures	\$ 364,947	\$ 371,347	\$ 394,336	\$ 376,543



DEPARTMENT MISSION:

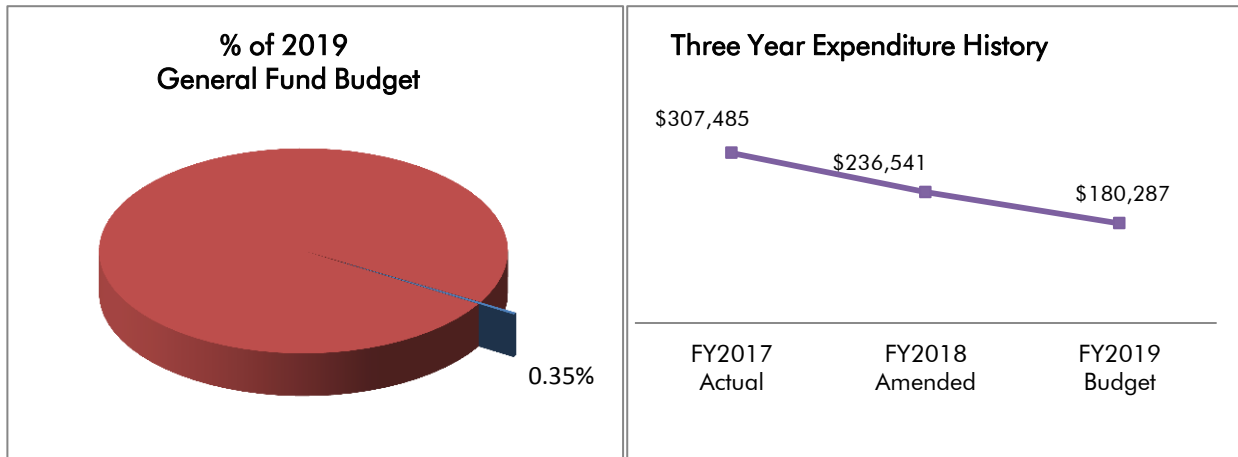
The mission of the Public Information Office is to facilitate and maintain effective two-way communication within the community through written, oral, digital and visual media communications that deliver the Village’s messages, enhance the overall image of the community and actively encourage stakeholders’ participation in the communication process through involvement in quality research and public surveys. The Village, through its Public Information Office, 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 Actual	FY18 Actual	FY19 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	4
Engage residents through the use of various social engagement platforms.	Platforms utilized	5	5	5	5	5
	Number of online user engagements	35,000+	40,000+	50,000+	60,000+	60,000+

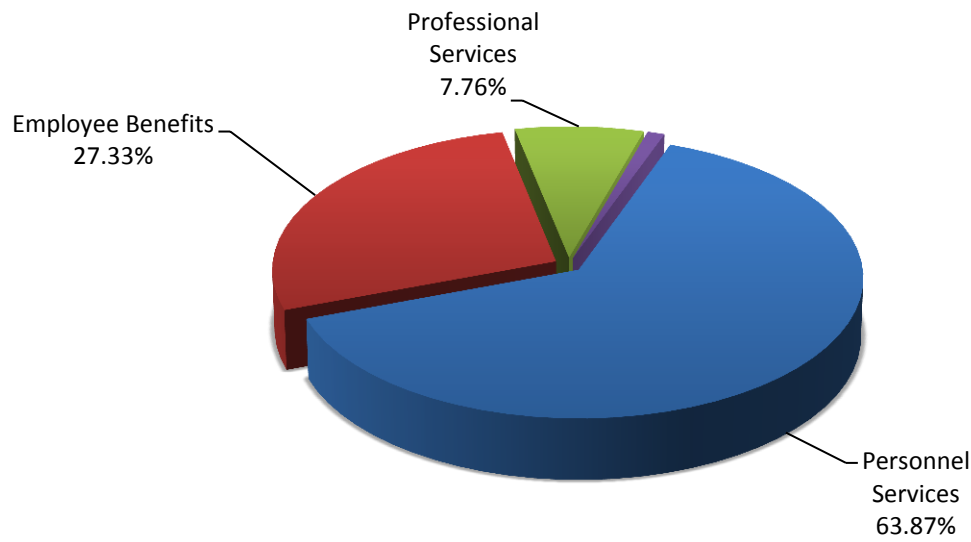




PUBLIC INFORMATION BUDGETED POSITIONS

FULL TIME POSITION TITLE	FY2017	FY2018	FY2019
Deputy Public Information Officer	0	1	1
Communications Manager	1	0	0
Communication Specialist	0	1	1
TOTAL FULL TIME PERSONNEL	1	2	2

PART TIME POSITION TITLE	FY2017	FY2018	FY2019
Communication Specialist	1	0	0
Media Specialist	1	1	0
Seasonal / Intern	1	0	0
TOTAL PART TIME PERSONNEL	3	1	0



* Other includes Employee Reimbursements and Insurance

	FY2016 Actual	FY2017 Actual	FY2018 Amended Budget	FY2019 Budget
Personnel Services	\$ 126,739	\$ 145,173	\$ 158,752	\$ 110,612
Employee Benefits	26,952	47,550	59,503	47,330
Employee Reimbursements	1,019	183	244	300
Professional Services	62,332	45,787	8,596	13,439
Utilities	26,982	20,694	1,000	793
Purchased Services	99	7,315	99	100
Insurance	50	19	279	1,413
Supplies	54,219	40,265	8,068	6,300
Miscellaneous	-	500	-	-
Total Expenditures	\$ 298,392	\$ 307,485	\$ 236,541	\$ 180,287



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.



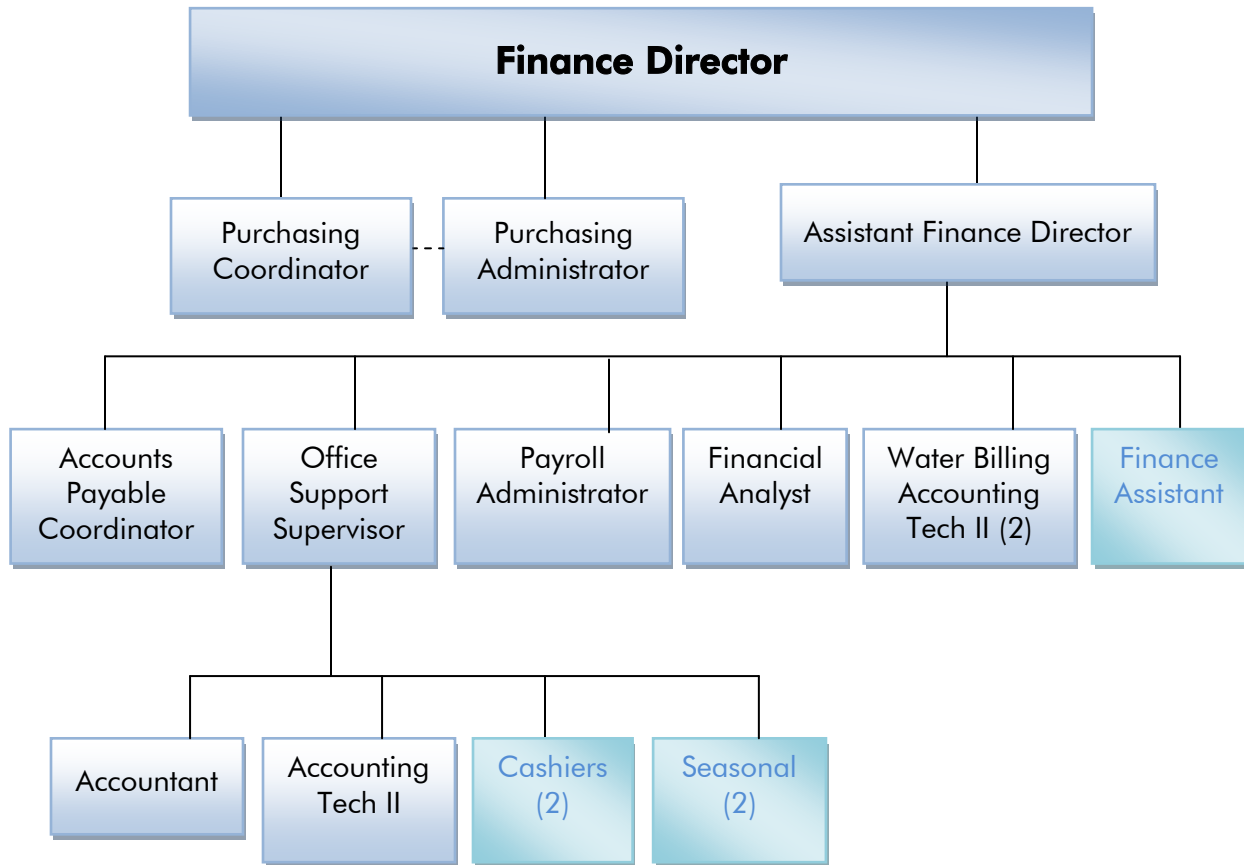
Village Board Strategic Goal: Downtown Development						
Department Objective	Performance Measure	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Target
Track and analyze the financial impact of the redevelopment projects within the Main Street Triangle TIF District	TIF tax increment revenue received	\$278,840	\$1,158,505	\$1,164,100	\$1,142,400	\$1,153,800

Village Board Strategic Goal: Quality of Life						
Department Objective	Performance Measure	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Target
Plan for sufficient resources to support the capital needs of the Village in a financially responsible manner	Debt per capita	\$2,052	\$1,927	\$1,385	\$1,239	\$1,210

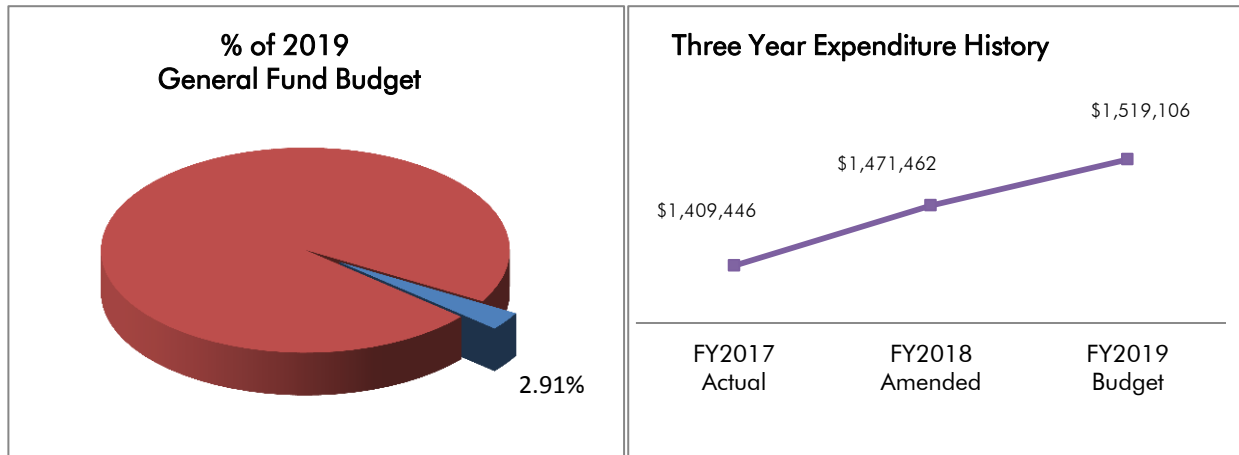
Village Board Strategic Goal: High Performing Organization						
Department Objective	Performance Measure	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Target
Continue to receive recognition for outstanding financial reporting	Receive the GFOA Certificate of Achievement for Excellence in Financial 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	2,403	2,262	2,320	2,118	2,350
	Number of online water bill and vehicle sticker payments**	17,455	19,989	27,814*	24,410	28,000
	Percent of payroll checks direct deposited	93%	93%	94%	98%	98%
Continue to provide comprehensive financial management	Percent of operating revenue vs. budgeted operating revenue	105%	102%	98%	98%	100%
	Percent of actual operating expenditures vs. budgeted operating expenditures	90%	89%	92%	90%	94%

* First year offering vehicle sticker payments online.

** Vehicle sticker sales are bi-annual.



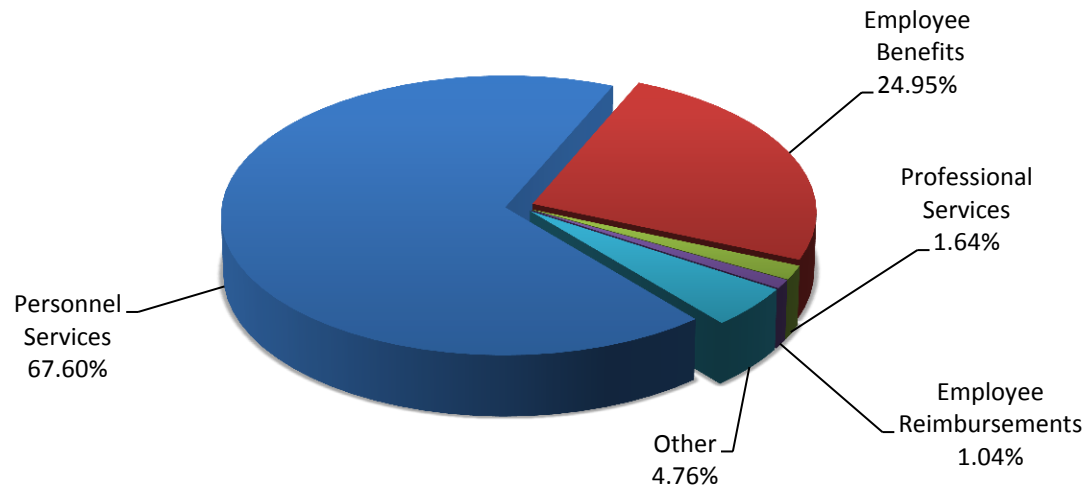
Part-time positions are indicated by blue text.



FINANCE DEPARTMENT BUDGETED POSITIONS

FULL TIME POSITION TITLE	FY2017	FY2018	FY2019
Director of Finance	1	1	1
Assistant Finance Director	1	1	1
Purchasing Administrator	1	1	1
Purchasing Coordinator	1	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	2	2	2
Seasonal	2	1	2
TOTAL PART TIME PERSONNEL	5	4	5



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

	FY2016 Actual	FY2017 Actual	FY2018 Amended Budget	FY2019 Budget
Personnel Services	\$ 861,326	\$ 944,201	\$ 1,001,464	\$ 1,026,987
Employee Benefits	319,389	363,816	402,888	379,060
Employee Reimbursements	25,768	16,093	16,925	15,800
Professional Services	23,255	21,531	23,897	24,962
Utilities	4,693	18,752	6,140	22,811
Purchased Services	1,993	13,853	1,570	5,449
Repair & Maintenance	798	1,042	3,080	1,790
Rent	7,919	7,941	8,499	7,656
Insurance	1,847	1,762	2,057	9,351
Supplies	8,600	20,454	4,917	25,240
Miscellaneous Expenses	2	-	25	-
Total Expenditures	\$ 1,255,589	\$ 1,409,446	\$ 1,471,462	\$ 1,519,106

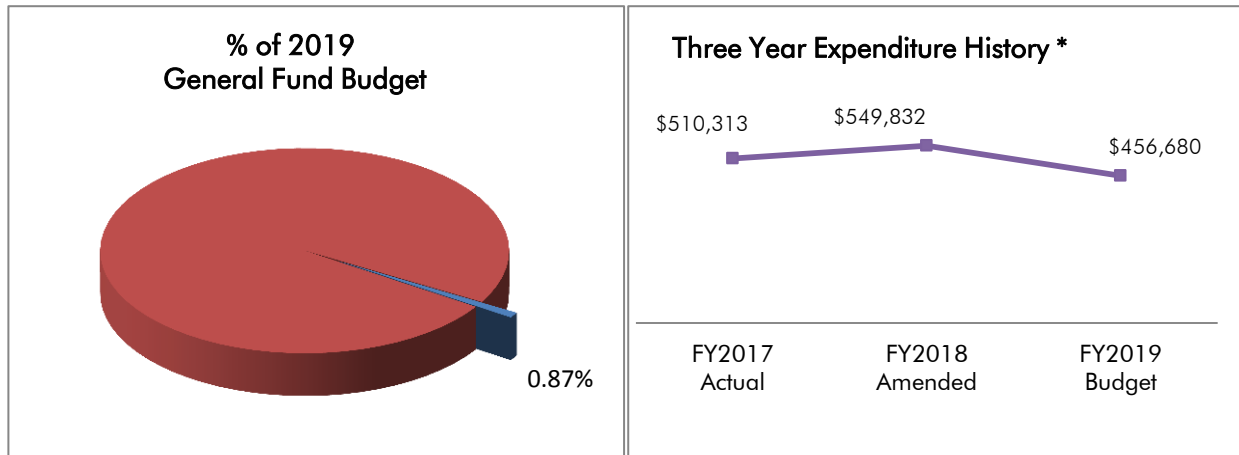


The Mayor and Trustees (Village Officials) are elected at large and constitutes the primary policy making body of the Village. The Board determines Village policy, approves the annual budget, levies taxes, authorizes the payment of bills, approves bids and contracts involving Village business, and adopts Village ordinances.

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



* Veteran's Commission expenditures moved into a separate account in 2019.

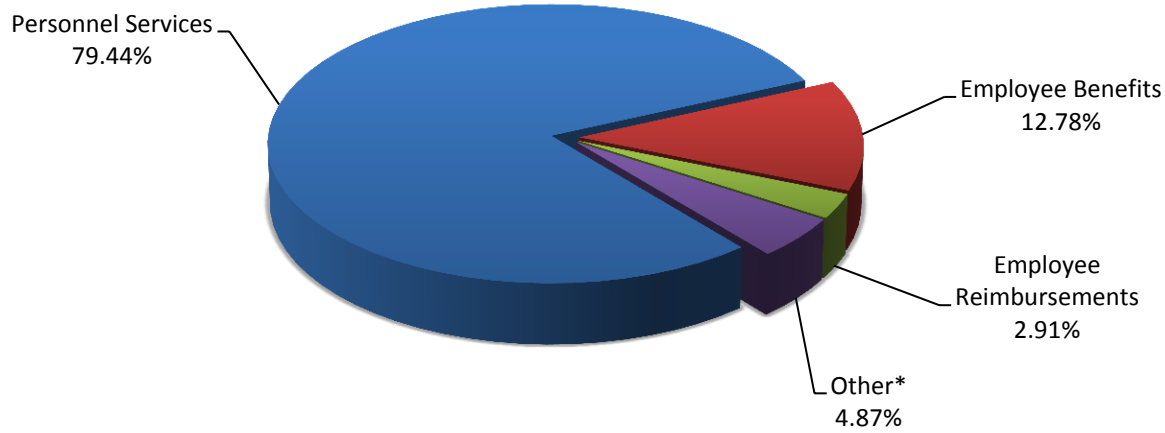
OFFICIALS BUDGETED POSITIONS

FULL TIME POSITION TITLE	FY2017	FY2018	FY2019
Executive Assistant to the Mayor	1	1	1
Museum Curator/Administrative Assistant *	0	1	1
TOTAL FULL TIME PERSONNEL	1	2	2

PART TIME POSITION TITLE	FY2017	FY2018	FY2019
Special Project Coordinator	1	0	0
Veteran Program Assistant	1	1	1
Seasonal	2	1	1
TOTAL PART TIME PERSONNEL	4	2	2

ELECTED OFFICIALS POSITION TITLE	FY2017	FY2018	FY2019
Mayor	1	1	1
Village Clerk	1	1	1
Trustees	6	6	6
TOTAL ELECTED OFFICIALS	8	8	8

* This position is divided between the Officials department and the History Museum.



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

	FY2016 Actual	FY2017 Actual	FY2018 Amended Budget	FY2019 Budget
Personnel Services	\$ 264,791	\$ 368,588	\$ 377,580	\$ 362,796
Employee Benefits	61,813	80,258	69,839	58,379
Employee Reimbursements	12,441	12,986	18,373	13,284
Professional Services	26,500	6,892	-	-
Utilities	3,557	2,868	3,020	2,935
Purchased Services	-	725	24,396	2,500
Repair & Maintenance	176	765	620	550
Rent	1,008	1,409	1,409	1,409
Insurance	106	255	111	482
Supplies	17,227	15,131	18,103	6,875
Miscellaneous Expenses	15,276	20,436	36,381	7,470
Total Expenditures	\$ 402,895	\$ 510,313	\$ 549,832	\$ 456,680

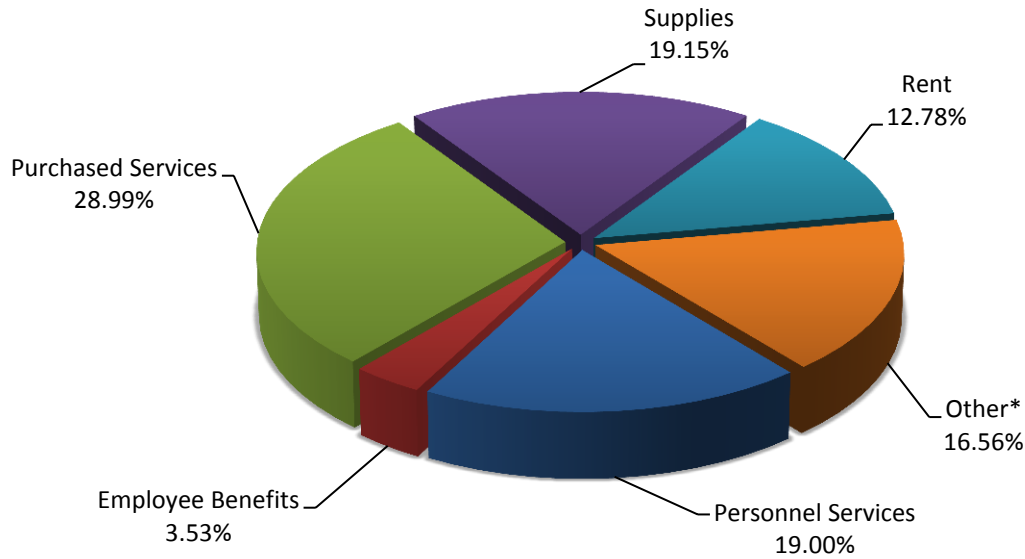


The following commissions and special events were budgeted in FY2019.

- *Veteran's Commission*
The Veteran's Commission promotes awareness of veteran's issues through activities, school presentations and co-sponsorship of events with other local civic organizations, as well as hosting events to recognize and honor military veterans. The commission consists of nine members that serve for one year and are selected by the Mayor based on experience and/or knowledge of veteran affairs and concerns. Members are also required to have served and been honorably discharged from one of the American military branches.
- *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



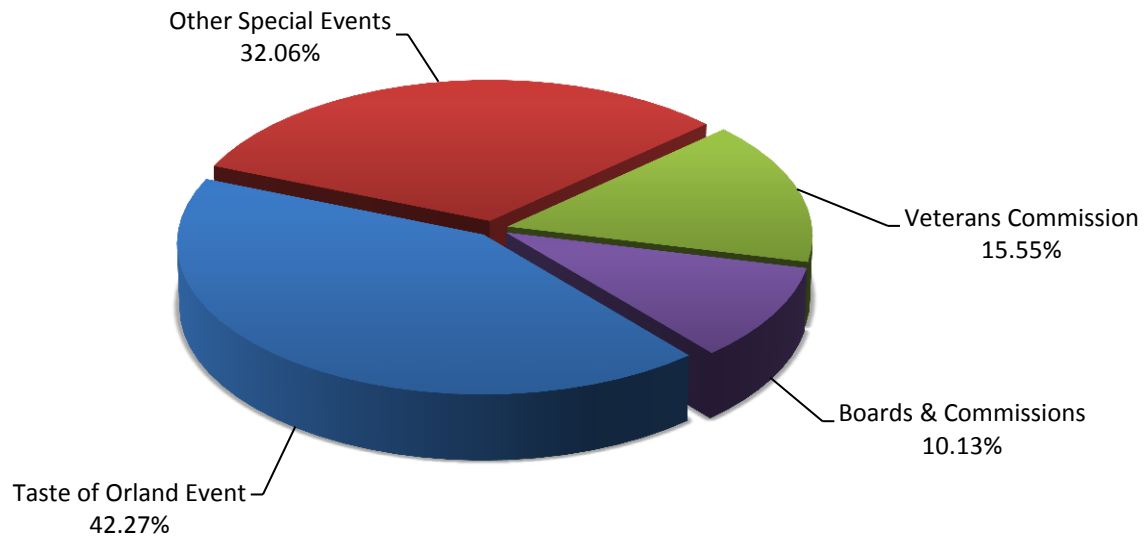
* Other includes Employee Reimbursements, Utilities, Professional Services, Miscellaneous Expense and Insurance

	FY2016 Actual	FY2017 Actual	FY2018 Amended Budget	FY2019 Budget
Personnel Services	\$ 96,902	\$ 101,504	\$ 77,698	\$ 94,389
Employee Benefits	13,992	18,791	11,858	17,519
Employee Reimbursements	19,017	12,455	9,275	15,075
Professional Services	22,363	12,081	30,808	7,000
Credit & Collection	523	81	-	-
Utilities	17,751	15,691	12,525	12,325
Purchased Services	220,746	270,658	116,149	144,010
Rent	40,631	41,282	70,472	63,516
Repair & Maintenance	-	1,658	-	-
Insurance	5,276	5,538	5,884	5,800
Supplies	312,754	618,094	103,540	95,128
Miscellaneous Expense	56,764	57,338	18,595	42,050
Total Expenditures	\$ 806,719	\$ 1,155,170	\$ 456,803	\$ 496,812



Commissions & Special Events Expenditure Summary by Function

Commissions and Special Events department expenditures account for less than 1% of the total 2019 General Fund budget.





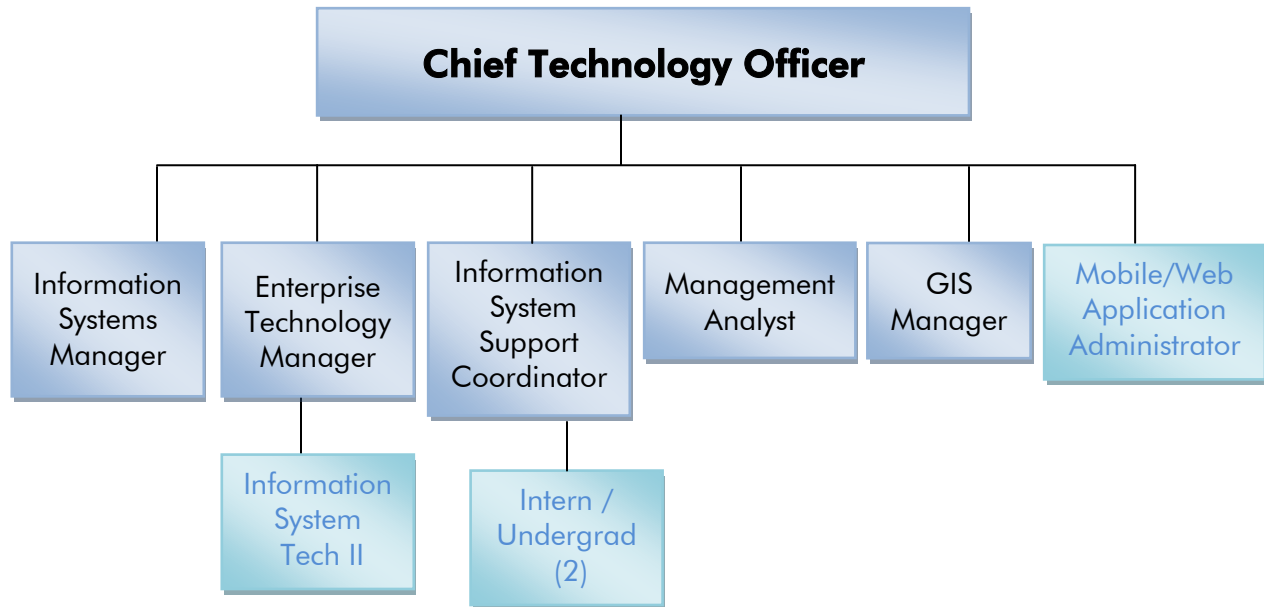
DEPARTMENT MISSION:

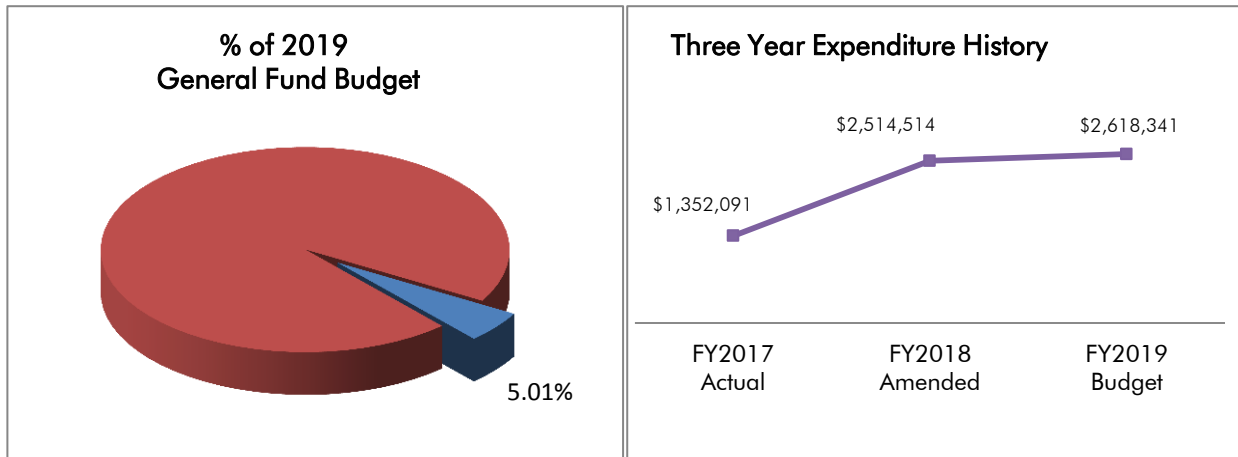
The mission of the Business Information Systems department is to implement the Village’s long term technology vision; to increase staff efficiency through the identification and recommendation of new IT standards, as well as network, hardware, and software application solutions; to provide staff and 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	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Target
Implement integrated, adaptable and user-friendly technology improvements	Number of technology installations and implementations	5	3	4	5	6

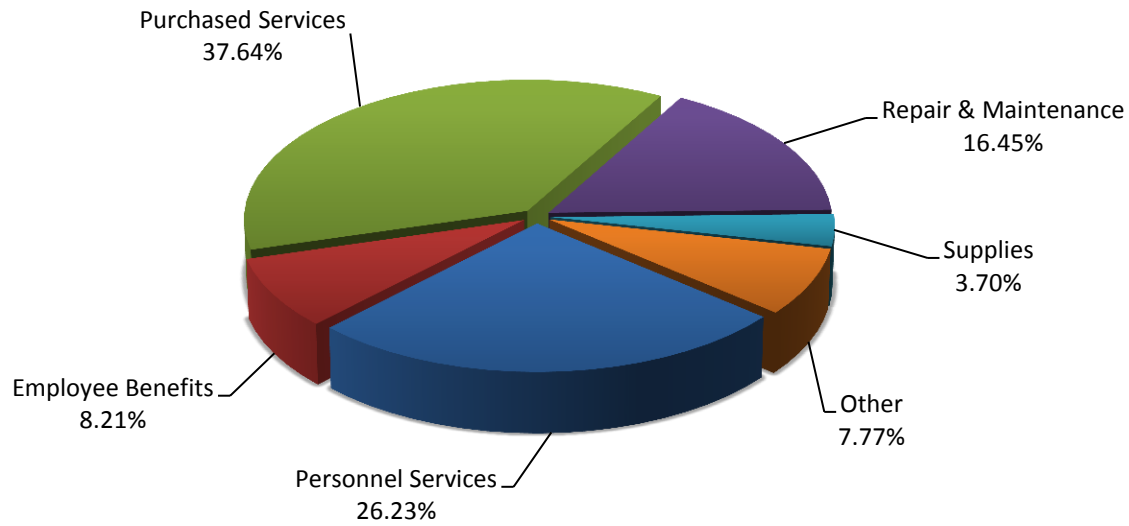




BUSINESS INFORMATION SYSTEMS BUDGETED POSITIONS

FULL TIME POSITION TITLE	FY2017	FY2018	FY2019
Chief Technology Officer	1	1	1
Information System Manager	1	1	1
Enterprise Technology Manager	0	1	1
Information System Administrator	1	0	0
Information Systems Support Coordinator	1	1	1
Management Analyst	0	0	1
GIS Manager	0	1	1
TOTAL FULL TIME PERSONNEL	4	5	6

PART TIME POSITION TITLE	FY2017	FY2018	FY2019
Information Systems Technician II	1	1	1
Mobile/Web Application Administrator	0	1	1
Intern / Undergrad	2	2	2
TOTAL PART TIME PERSONNEL	3	4	4



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

	FY2016 Actual	FY2017 Actual	FY2018 Amended Budget	FY2019 Budget
Personnel Services	\$ 407,904	\$ 496,072	\$ 629,604	\$ 686,909
Employee Benefits	128,133	162,273	222,433	215,069
Employee Reimbursements	10,187	15,064	14,150	23,700
Professional Services	45,663	22,158	473,944	155,675
Utilities	5,969	25,520	38,120	20,156
Purchased Services	120,610	181,770	482,082	985,421
Repair & Maintenance	235,607	225,295	317,882	430,764
Insurance	647	815	1,015	3,887
Supplies	128,021	223,124	335,284	96,760
Miscellaneous Expenses	7	-	-	-
Total Expenditures	\$ 1,082,748	\$ 1,352,091	\$ 2,514,514	\$ 2,618,341



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, as well as 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 permits, licenses, files and records for the department. In this capacity, the Administration Division handles the following:

- Issuing permits for new construction, additions, alterations, and renovations of both commercial and residential structures.
- Issuing licenses for all businesses, vending machines, amusement devices, billiard parlor operators, and tobacco distributors.
- Ensuring contractor licensing and bonding of trades per Village Code.
- Issuing Certificates of Occupancy for all new residential and commercial structures and change of ownership of existing businesses.
- Issuing certificates for the monthly Electrical Test
- Reviewing and issuing special event permits
- Recommending process improvement and code updates
- Issuing permits for elevators and signs before construction and placement.

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:

- 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.
- Conducting supervisory electrician's tests and issuing certificates.
- Inspecting existing structures for compliance with the Village's Codes and Environmental Health Standards.
- 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.
- Implementing 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.
- Assisting other departments for ADA compliance and code related items due to inner governmental construction.
- Investigating accessibility complaints and verifying compliance under previous standards or regulating compliance to existing standards.

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	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Target
Expand Qualifying Criteria for the Appearance Improvement Grant (AIG) and market toward qualifying properties. (Planning)	Applications approved	2	4	3	2	n/a*
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	n/a**	n/a**	5	14	15



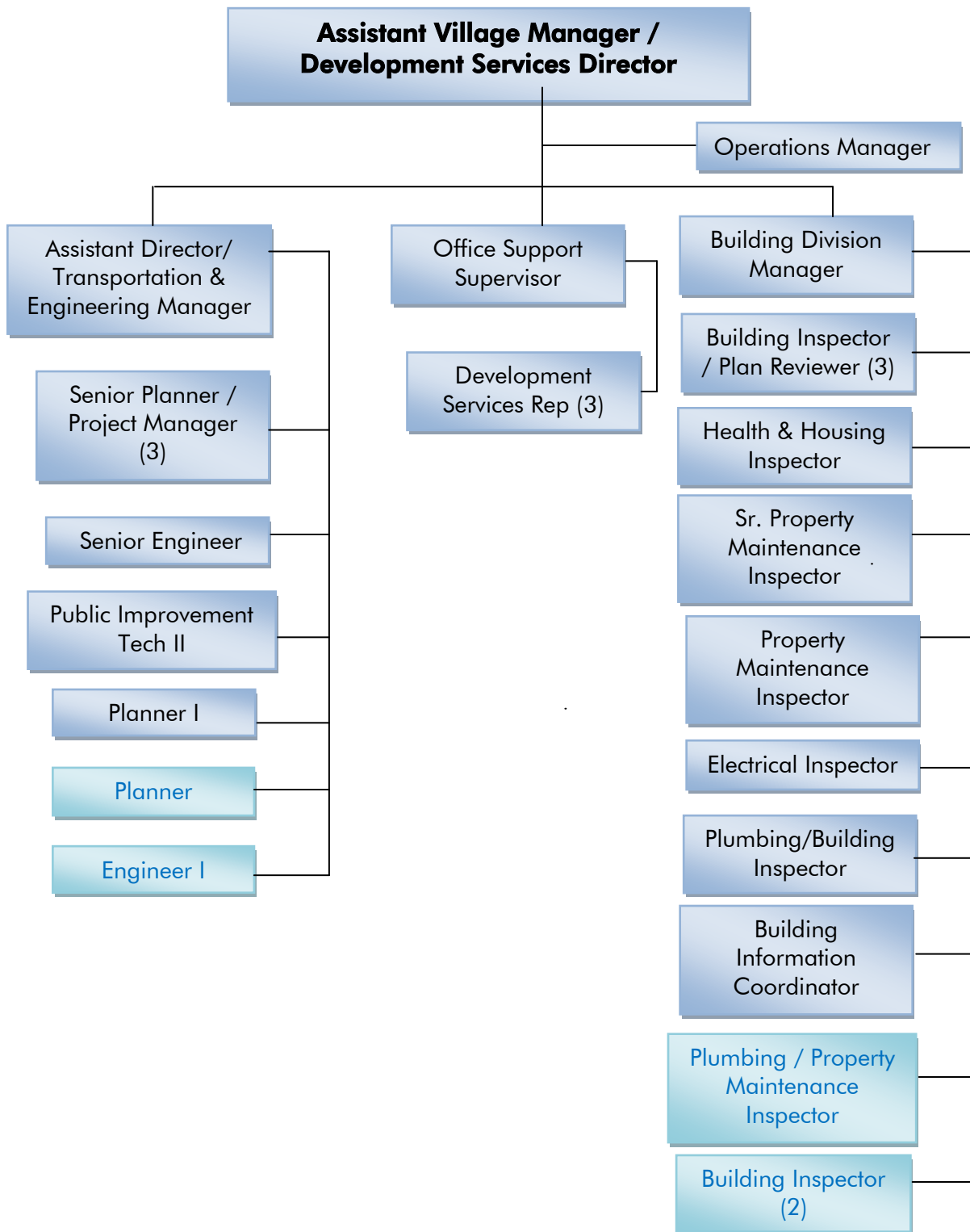
Village Board Strategic Goal: Downtown Development						
Department Objective	Performance Measure	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Target
Execute agreements with existing development prospects and continue infrastructure improvements to support Phase 3 of the Main Street Triangle. (Admin/Planning)	Number of development projects	2	2	1	1	1

Village Board Strategic Goal: Quality of Life						
Department Objective	Performance Measure	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Target
Continue to provide improvements to the Village transportation system	Number of transportation related projects	16	16	12	10	5

Village Board Strategic Goal: High Performing Organization						
Department Objective	Performance Measure	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Target
Reduce commercial permit approval time. (Building/Admin)	Commercial permit review time (Submittal to Issuance; includes Village and outside time)	8.2 Weeks	8.3 Weeks	7.9 Weeks	7.55 Weeks	7 Weeks
Reduce the time from planning petition submission to review letter. (Planning)	Percentage of review letters released within 22 days	46%	56%	n/a**	61%	65%
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	45	41	40	40	40

*AIG Program suspended due to budget constraints

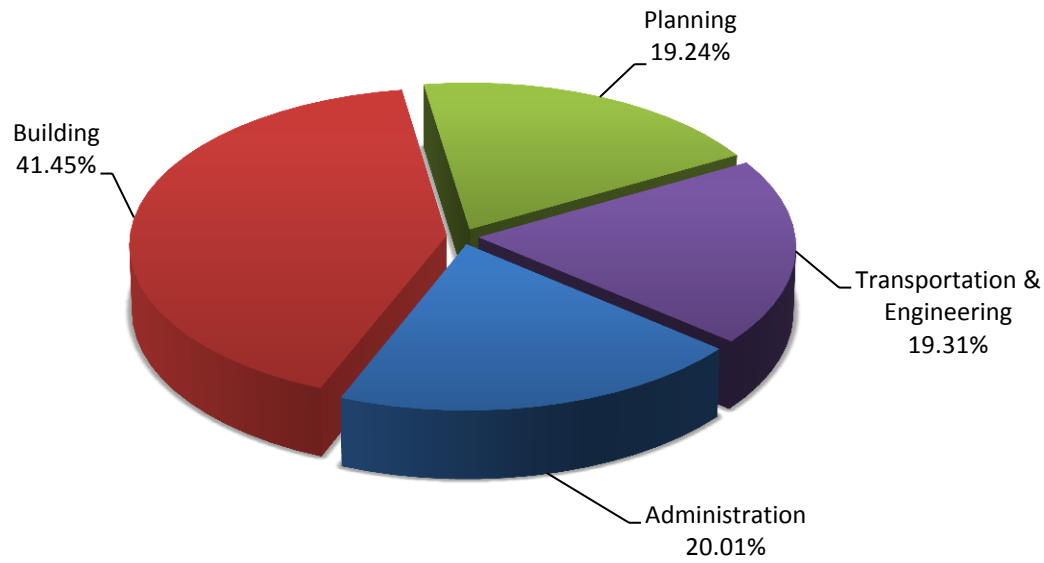
** Project paused due to staffing



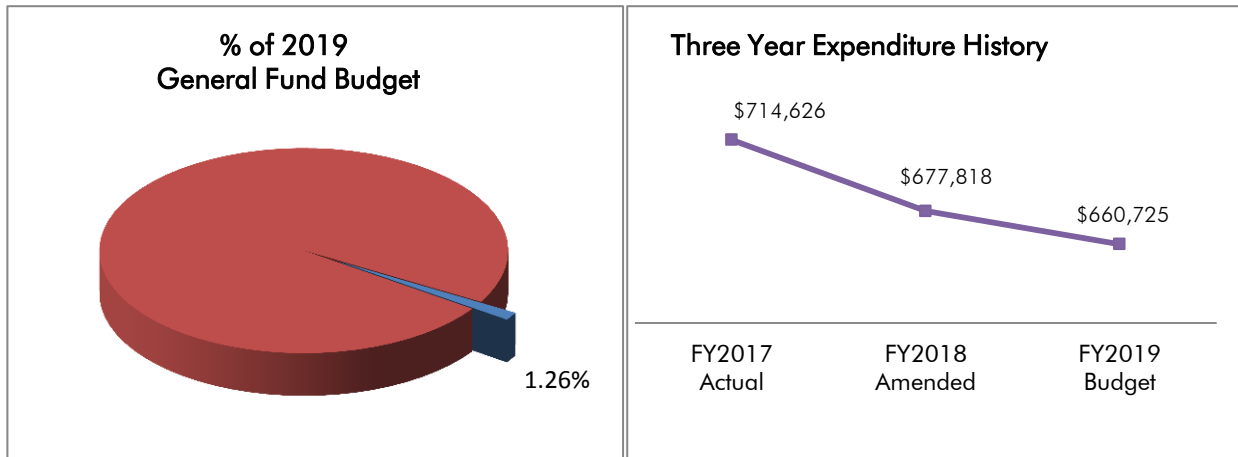
Part-time positions are indicated by blue text.



Development Services Expenditure Summary by Division



	FY2016 Actual	FY2017 Actual	FY2018 Amended Budget	FY2019 Budget
Administration	\$ 655,345	\$ 714,626	\$ 677,818	\$ 660,725
Building	1,215,238	1,273,255	1,458,945	1,368,651
Planning	800,903	972,679	819,274	635,353
Transportation & Engineering	608,257	625,590	796,917	637,503
Total Expenditures	\$ 3,279,743	\$ 3,586,150	\$ 3,752,954	\$ 3,302,232

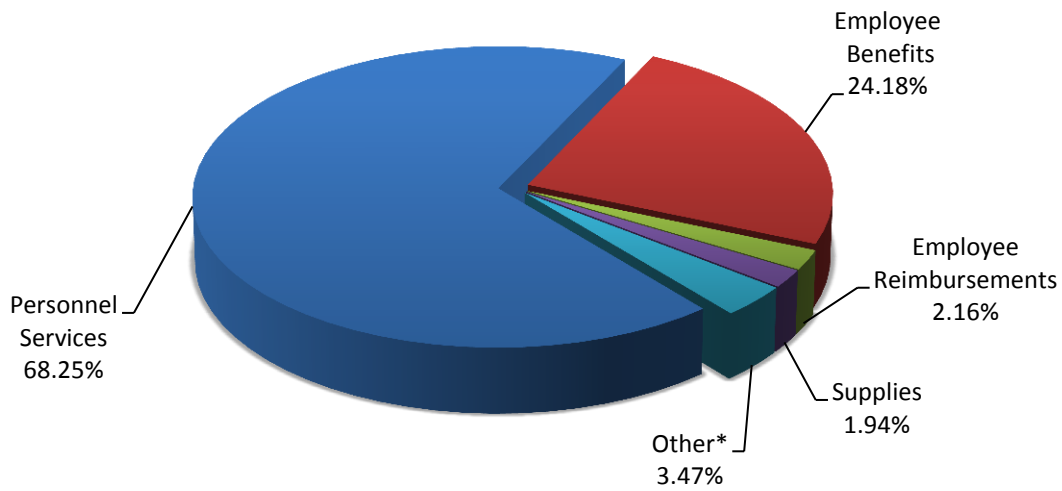


DEVELOPMENT SERVICES - ADMINISTRATION DIVISION BUDGETED POSITIONS

FULL TIME POSITION TITLE	FY2017	FY2018	FY2019
Assistant Village Manager/Development Services Director *	1	1	1
Operations Manager	0	1	1
Office Support Supervisor	1	1	1
Management Analyst	1	0	0
Development Services Representative	3	3	3
TOTAL FULL TIME PERSONNEL	6	6	6

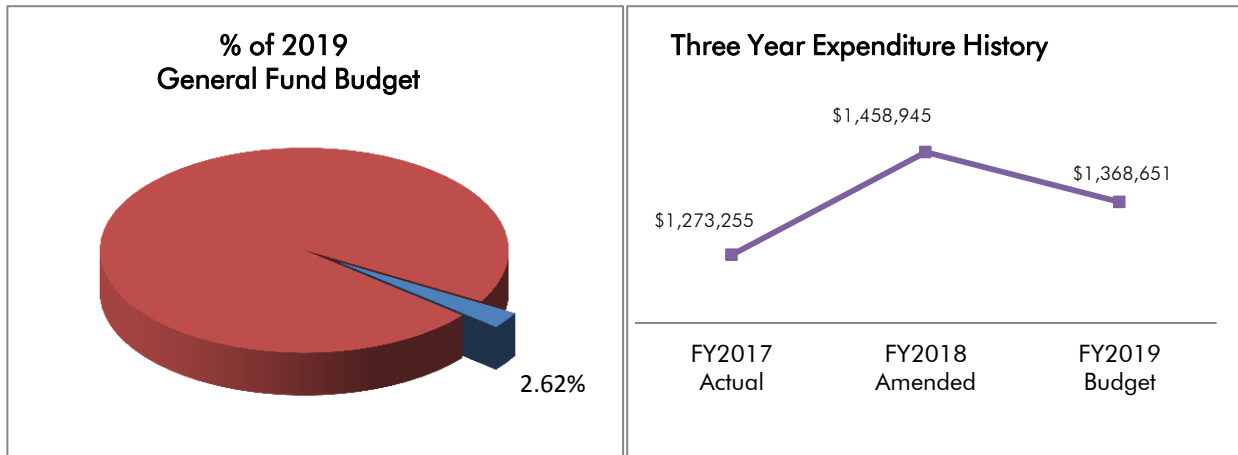
PART TIME POSITION TITLE	FY2017	FY2018	FY2019
Development Services Assistant	1	0	0
TOTAL PART TIME PERSONNEL	1	0	0

* This position is divided between the Village Manager's Office and Development Services.



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

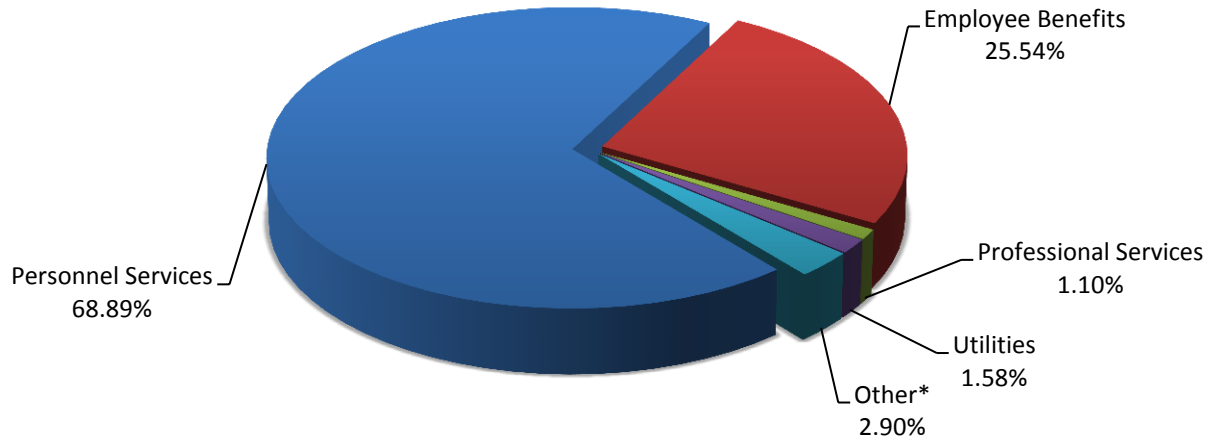
	FY2016 Actual	FY2017 Actual	FY2018 Amended Budget	FY2019 Budget
Personnel Services	\$ 446,205	\$ 494,018	\$ 457,002	\$ 452,443
Employee Benefits	164,388	168,505	171,468	160,293
Employee Reimbursements	12,108	15,917	15,197	14,337
Utilities	922	1,240	1,240	1,326
Purchased Services	98	-	105	-
Repair & Maintenance	10,872	11,232	11,150	12,110
Rent	3,581	3,581	3,581	3,581
Insurance	1,046	846	804	3,765
Supplies	15,604	19,262	17,271	12,870
Miscellaneous Expense	522	26	-	-
Total Expenditures	\$ 655,345	\$ 714,626	\$ 677,818	\$ 660,725



DEVELOPMENT SERVICES - BUILDING DIVISION BUDGETED POSITIONS

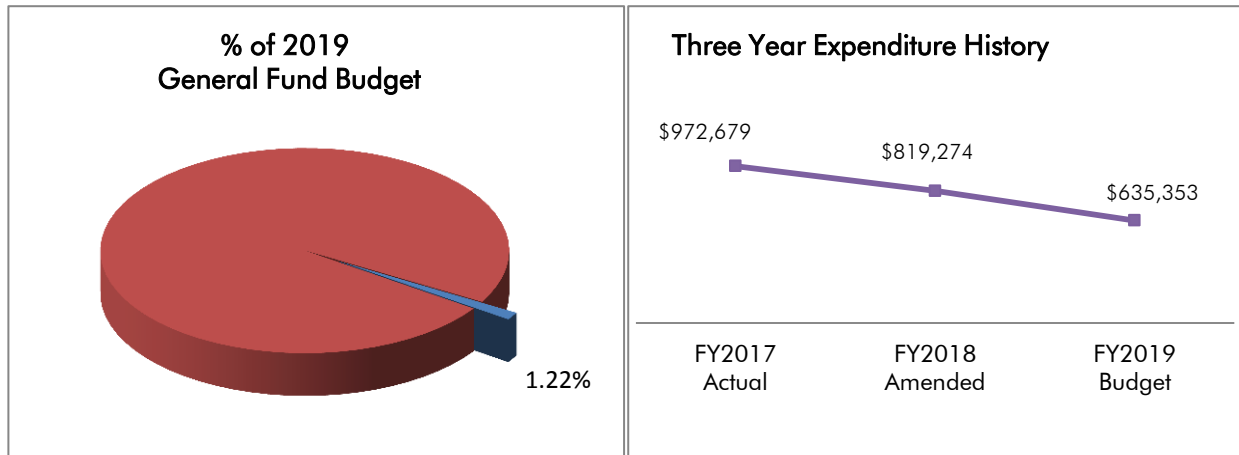
FULL TIME POSITION TITLE	FY2017	FY2018	FY2019
Building Division Manager	1	1	1
Building Inspector & Plan Reviewer	3	3	3
Health / Housing Inspector	1	1	1
Senior Property Maintenance Inspector	0	1	1
Property Maintenance Inspector	1	1	1
Electrical Inspector	1	1	1
Building Information Coordinator	0	1	1
Plumbing Inspector	0	1	0
Plumbing / Building Inspector	1	0	1
TOTAL FULL TIME PERSONNEL	8	10	10

PART TIME POSITION TITLE	FY2017	FY2018	FY2019
Plumbing Inspector	1	1	1
Property Maintenance Inspector	2	1	1
Building Inspector	3	4	2
Inspector	2	0	0
Health / Housing Inspector	1	0	0
Intern/Masters (Seasonal)	2	0	0
TOTAL PART TIME PERSONNEL	11	6	4



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

	FY2016 Actual	FY2017 Actual	FY2018 Amended Budget	FY2019 Budget
Personnel Services	\$ 845,493	\$ 873,479	\$ 972,683	\$ 942,806
Employee Benefits	304,067	330,937	417,066	349,538
Employee Reimbursements	8,386	8,968	12,566	11,182
Professional Services	8,950	19,590	14,650	15,000
Utilities	22,847	18,616	20,630	21,633
Purchased Services	9,272	4,512	6,600	6,000
Insurance	11,961	12,463	11,649	18,292
Repair & Maintenance	298	-	-	-
Supplies	3,964	4,690	3,101	4,200
Total Expenditures	\$ 1,215,238	\$ 1,273,255	\$ 1,458,945	\$ 1,368,651



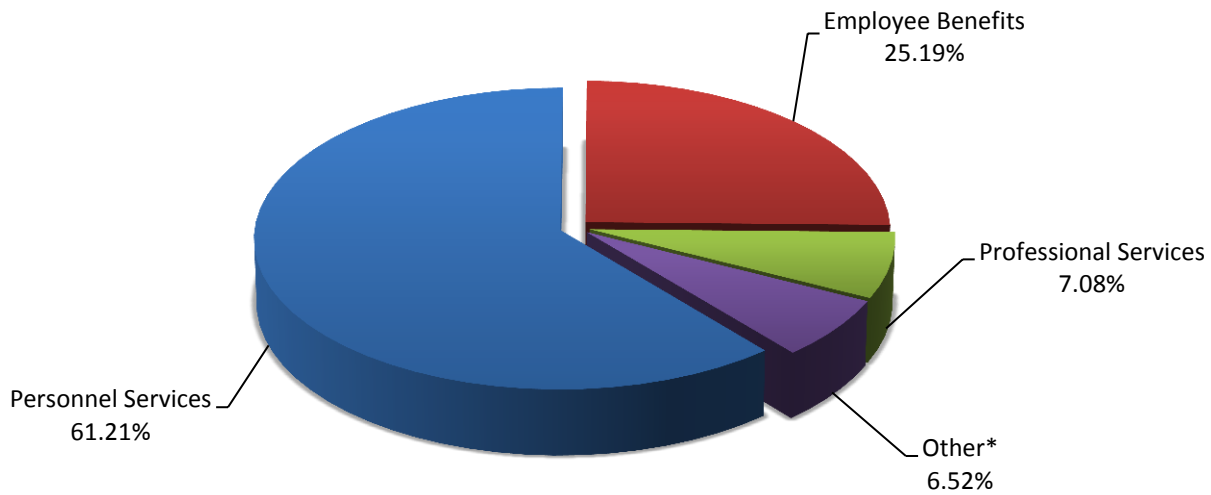
DEVELOPMENT SERVICES - PLANNING DIVISION BUDGETED POSITIONS

FULL TIME POSITION TITLE	FY2017	FY2018	FY2019
Assistant Director	1	0	0
Senior Planner	2	0	0
Senior Planner/Project Manager	0	2	3
Planner I	1	1	1
GIS Analyst	1	0	0
TOTAL FULL TIME PERSONNEL	5	3	4

PART TIME POSITION TITLE	FY2017	FY2018	FY2019
Planner	2	3	1
Intern/Masters	1	0	0
TOTAL PART TIME PERSONNEL	3	3	1

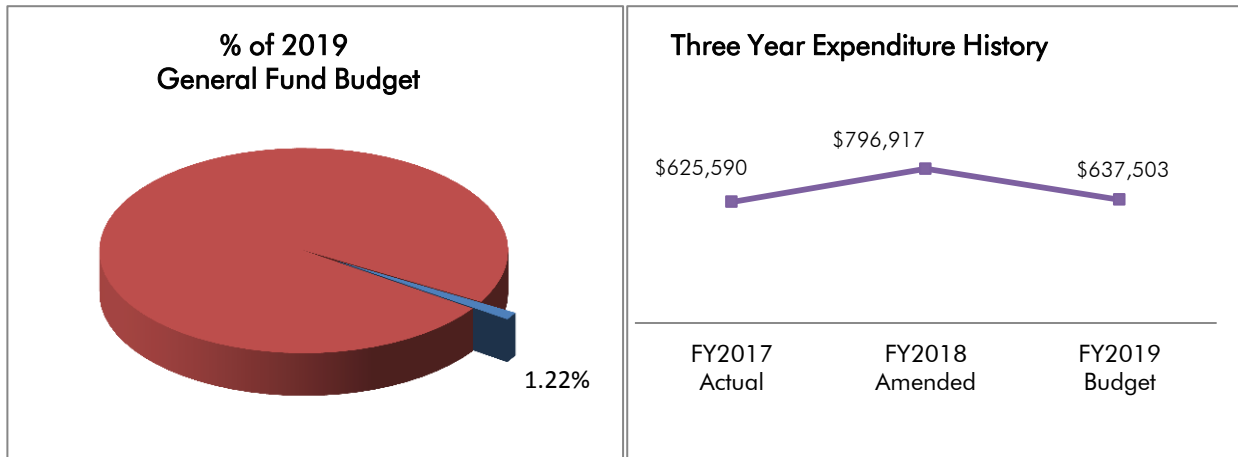


Development Services - Planning Division Expenditure Summary



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

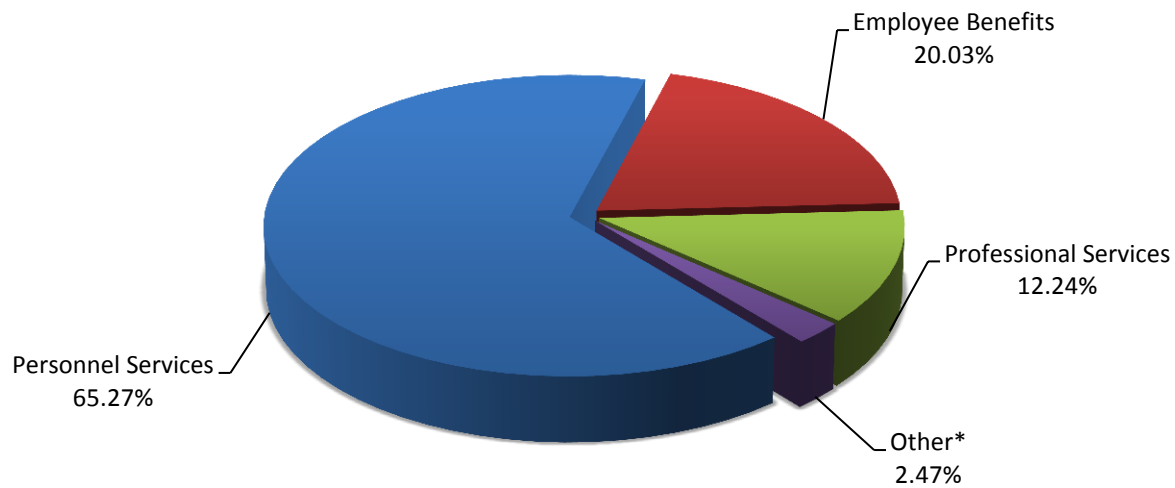
	FY2016 Actual	FY2017 Actual	FY2018 Amended Budget	FY2019 Budget
Personnel Services	\$ 486,214	\$ 456,843	\$ 408,186	\$ 388,892
Employee Benefits	183,408	166,102	168,987	160,063
Employee Reimbursements	10,090	9,468	20,890	18,830
Professional Services	55,775	293,158	49,929	45,000
Utilities	1,359	1,577	1,430	889
Purchased Services	1,620	2,977	7,478	12,152
Insurance	1,015	1,018	651	4,327
Supplies	340	155	1,500	1,000
Miscellaneous Expense	61,082	41,381	160,223	4,200
Total Expenditures	\$ 800,903	\$ 972,679	\$ 819,274	\$ 635,353



DEVELOPMENT SERVICES - TRANSPORTATION & ENGINEERING DIVISION BUDGETED POSITIONS

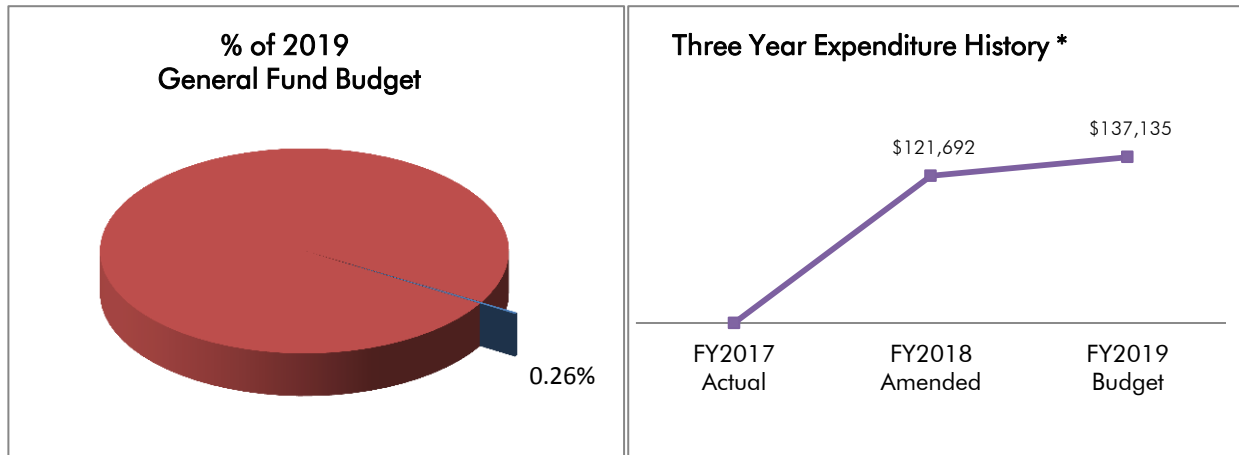
FULL TIME POSITION TITLE	FY2017	FY2018	FY2019
Assistant Director/Transportation Engineer	0	1	1
Transportation & Engineering Manager	1	0	0
Senior Project Engineer	0	1	1
Engineer I	1	0	0
Public Improvement Technician II	1	1	1
TOTAL FULL TIME PERSONNEL	3	3	3

PART TIME POSITION TITLE	FY2017	FY2018	FY2019
Engineer I	1	1	1
TOTAL PART TIME PERSONNEL	1	1	1



* Other includes Employee Reimbursements, Insurance, Supplies and Utilities

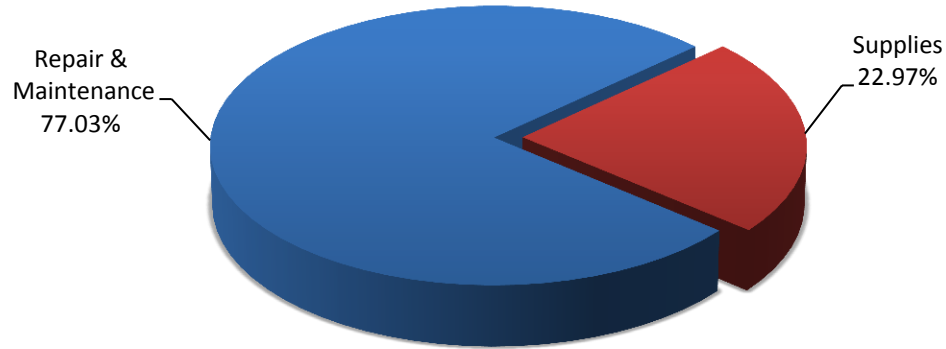
	FY2016 Actual	FY2017 Actual	FY2018 Amended Budget	FY2019 Budget
Personnel Services	\$ 336,783	\$ 329,649	\$ 377,383	\$ 416,122
Employee Benefits	139,662	133,329	159,562	127,666
Employee Reimbursements	1,561	2,574	7,850	7,885
Professional Services	124,202	153,030	246,182	78,000
Utilities	2,322	2,147	2,460	2,119
Insurance	3,386	3,519	3,180	5,411
Supplies	340	1,341	300	300
Total Expenditures	\$ 608,257	\$ 625,590	\$ 796,917	\$ 637,503



The Grounds Maintenance department was created as part of the FY2018 budget to account for the maintenance of Village grounds by Parks Department staff. Personnel costs are therefore accounted for in the Parks Department budget. More details about the Parks Department can be found in the Special Revenue section of this document.



Grounds Maintenance Expenditure Summary



	FY2016 Actual	FY2017 Actual	FY2018 Amended Budget	FY2019 Budget
Repair & Maintenance	\$ -	\$ -	\$ 66,974	\$ 105,635
Supplies	-	-	54,718	31,500
Total Expenditures	\$ -	\$ -	\$ 121,692	\$ 137,135



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:

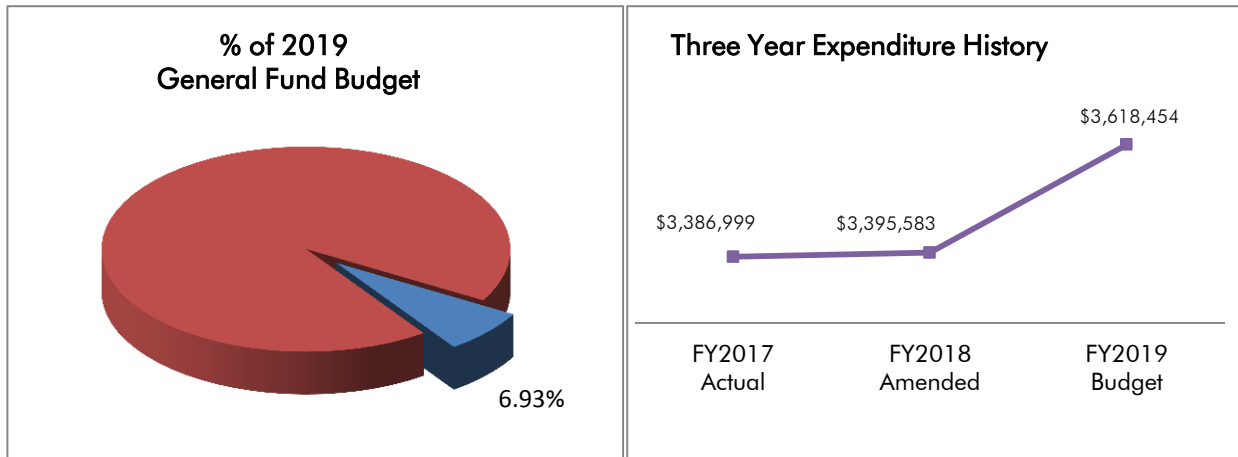
The Building Maintenance department’s primary function is to maintain the approximately 800,000 square feet of Village-owned facilities.

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	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Target
Maintain all new and existing Village buildings and comply with industry standards to best meet the needs of residents and employees.	Supplies Expenditure per Square Foot – Admin/Office Facilities	\$0.22	\$0.25	\$0.33	\$0.28	\$0.30
	Operating Repair Expenditure per Square Foot – Admin/Office Facilities	\$0.84	\$0.88	\$1.05	\$1.00	\$0.75



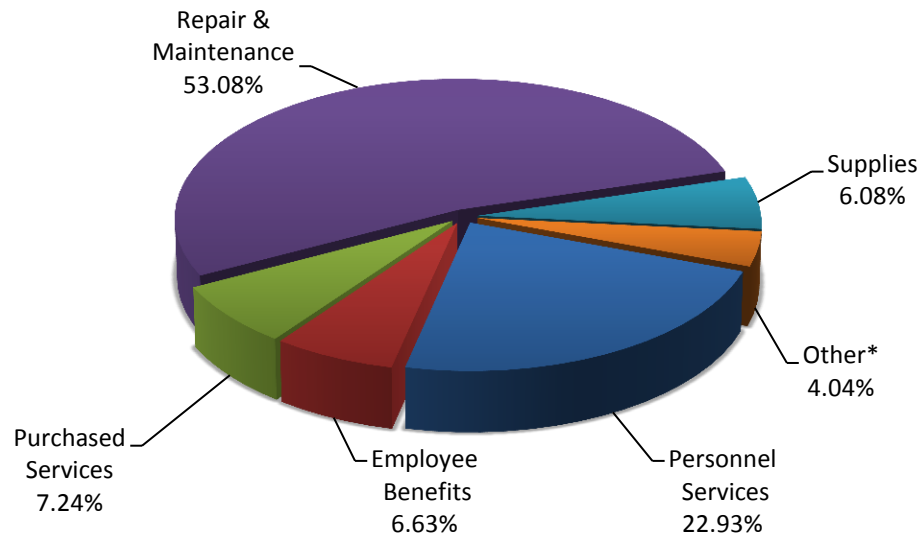
BUILDING MAINTENANCE BUDGETED POSITIONS

FULL TIME POSITION TITLE	FY2017	FY2018	FY2019
Building Maintenance Operations Manager	0	1	1
Foreman	1	0	0
Maintenance Worker I	1	1	1
Maintenance Worker III	3	3	3
Electrical Maintenance Technician	3	3	3
TOTAL FULL TIME PERSONNEL	8	8	8

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



Building Maintenance Department Expenditure Summary



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

	FY2016 Actual	FY2017 Actual	FY2018 Amended Budget	FY2019 Budget
Personnel Services	\$ 800,361	\$ 749,737	\$ 796,621	\$ 829,861
Employee Benefits	226,561	269,912	277,820	239,731
Employee Reimbursements	664	762	620	-
Professional Services	4,230	11,330	51,000	30,275
Utilities	86,510	50,937	95,940	99,897
Purchased Services	172,219	198,365	251,123	262,143
Repair & Maintenance	129,263	1,667,140	1,664,824	1,920,510
Rent	2,250	7,085	2,700	2,500
Insurance	12,793	13,257	9,446	13,487
Supplies	229,606	418,474	245,490	220,050
Total Expenditures	\$ 1,664,457	\$ 3,386,999	\$ 3,395,583	\$ 3,618,454



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 began operations for the Village’s ADA Transit service (replacing the 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

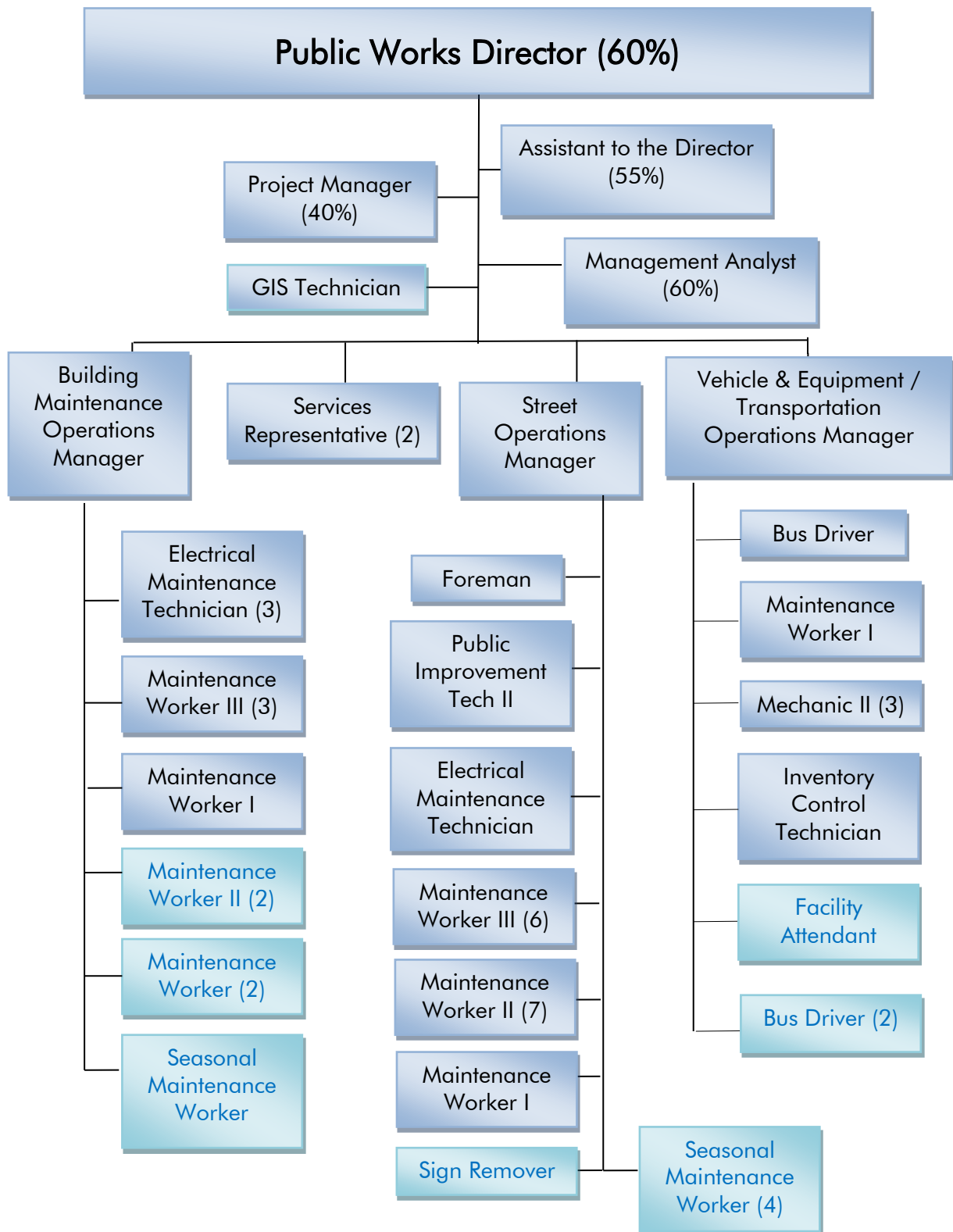
The Public Works Utilities Division operates and maintains the water distribution, sanitary sewer collection and storm water systems within the Water and Sewer Fund. The mission, functions and performance measures of the Utilities Division is reported in the Enterprise Fund section of this document.



Village Board Strategic Goal: Quality of Life						
Department Objective	Performance Measure	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Target
Report monthly activity, recapping the potholes reported and repaired, as well as other pavement issues reported but unresolved.	Average pothole repair response time	4 days	4 days	4 days	2.5	2
	Number of potholes filled	4,450	3,307	4,900	3,826	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	85%	95%	95%	96%	n/a*
	Number of passenger complaints	25	1	5	30	n/a*

Village Board Strategic Goal: High Performing Organization						
Department Objective	Performance Measure	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Actual	FY19 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)	n/a	80	78	72	60
	Average age of light duty vehicles (months)	n/a	81	80	72	60
	Average age of police vehicles (months)	n/a	50	50	48	42
	Preventative maintenance expenditures per vehicle: medium duty / light duty	n/a	\$244 / \$1,374	\$230 / \$1,300	\$581 / \$428	\$500 / \$400
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	n/a	\$1,675	\$1,500	\$1,566	\$1,400
	Number of scheduled preventive maintenance repairs	800	705	722	679	700
	Percent of non-scheduled repairs	20%	20.3%	18%	28%	20%

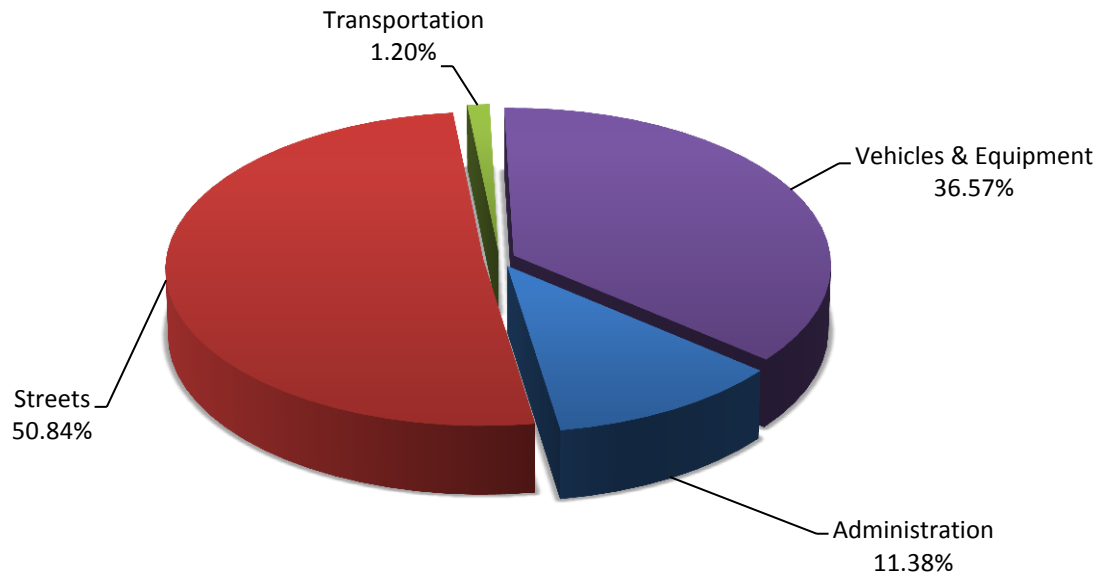
* Service restructured in 2019.



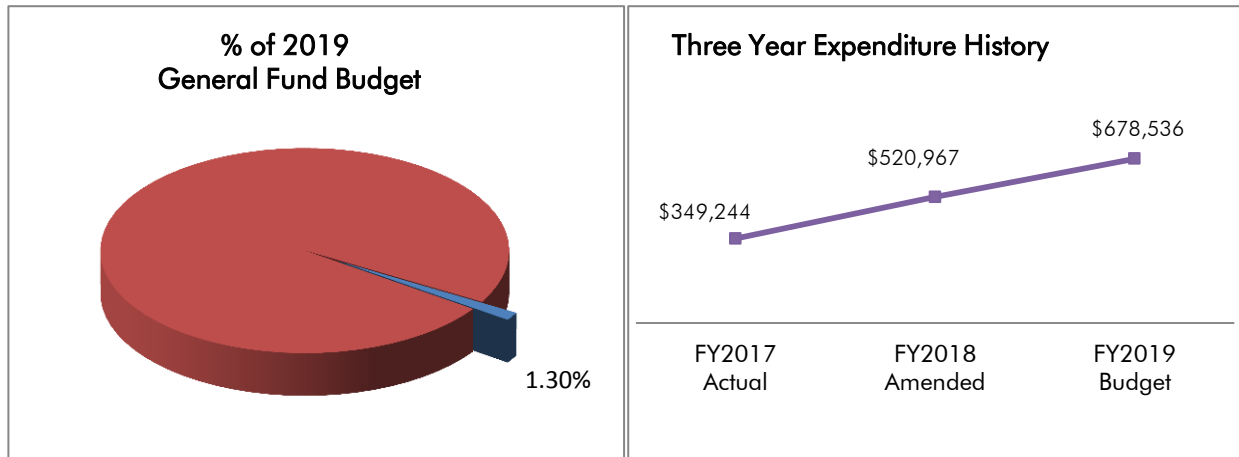
Part-time positions are indicated by blue text.



Public Works Expenditure Summary by Division



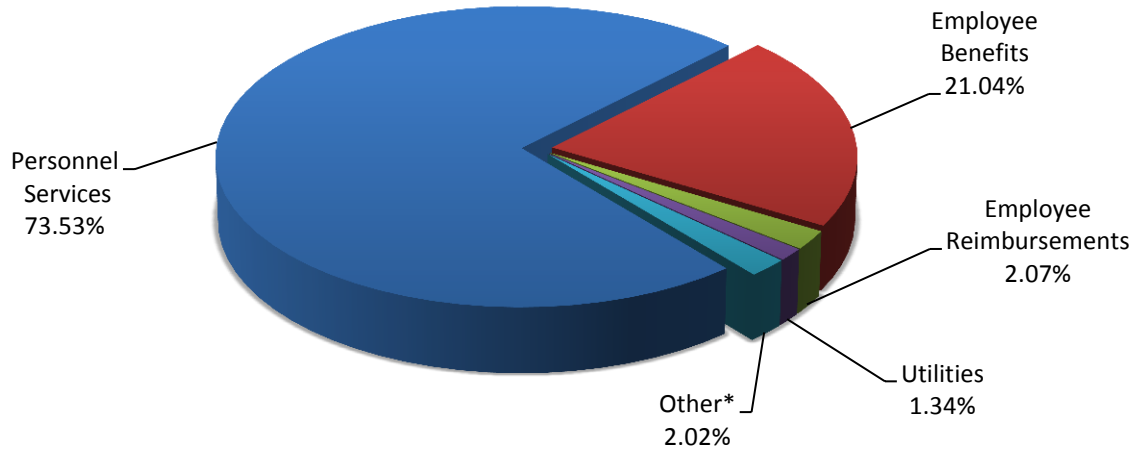
	FY2016 Actual	FY2017 Actual	FY2018 Amended Budget	FY2019 Budget
Administration	354,291	349,244	520,967	678,536
Streets	3,240,553	3,282,843	3,573,456	3,030,071
Transportation	153,878	135,175	168,468	71,751
Vehicles & Equipment	1,932,127	2,624,418	2,822,922	2,179,570
Total Expenditures	\$ 5,680,849	\$ 6,391,679	\$ 7,085,813	\$ 5,959,928



PUBLIC WORKS ADMINISTRATION DIVISION BUDGETED POSITIONS

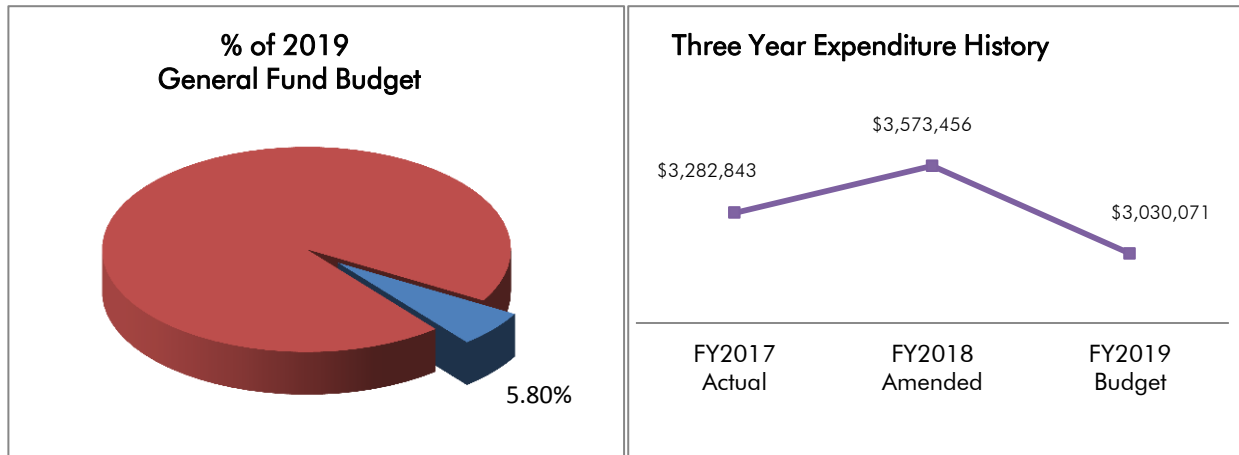
FULL TIME POSITION TITLE	FY2017	FY2018	FY2019
Public Works Director	0.60	0.60	0.60
Assistant Director	0.60	0	0
Project Manager	0	0.60	0.40
Assistant to the Director	0	0.45	0.55
PW Improvement Project Coordinator	0.45	0	0
GIS Technician	0	1	1
Management Analyst	0.60	0.60	0.60
Services Representative	0	0	2
TOTAL FULL TIME PERSONNEL	2.25	3.25	5.15

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

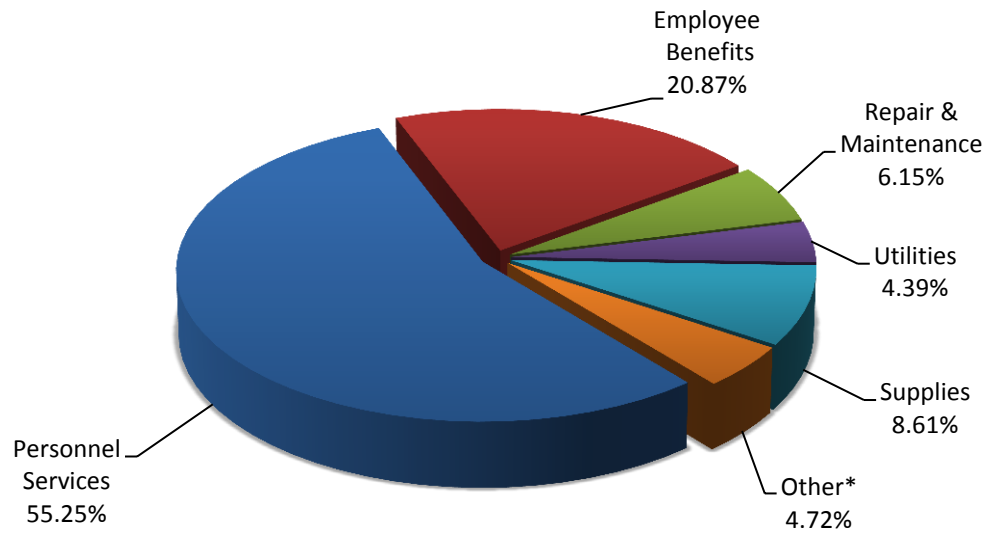
	FY2016 Actual	FY2017 Actual	FY2018 Amended Budget	FY2019 Budget
Personnel Services	\$ 236,451	\$ 223,955	\$ 319,996	\$ 496,358
Employee Benefits	79,949	79,310	136,097	142,051
Employee Reimbursements	9,064	8,811	15,740	14,005
Professional Services	6,001	980	6,105	1,500
Utilities	12,073	10,675	10,490	9,069
Purchased Services	1,112	6,749	6,950	4,800
Repair & Maintenance	4,977	7,411	6,572	3,630
Rent	178	178	178	178
Insurance	392	386	738	3,495
Supplies	4,094	10,448	17,901	3,450
Miscellaneous	-	340	200	-
Total Expenditures	\$ 354,291	\$ 349,244	\$ 520,967	\$ 678,536



PUBLIC WORKS STREETS DIVISION BUDGETED POSITIONS

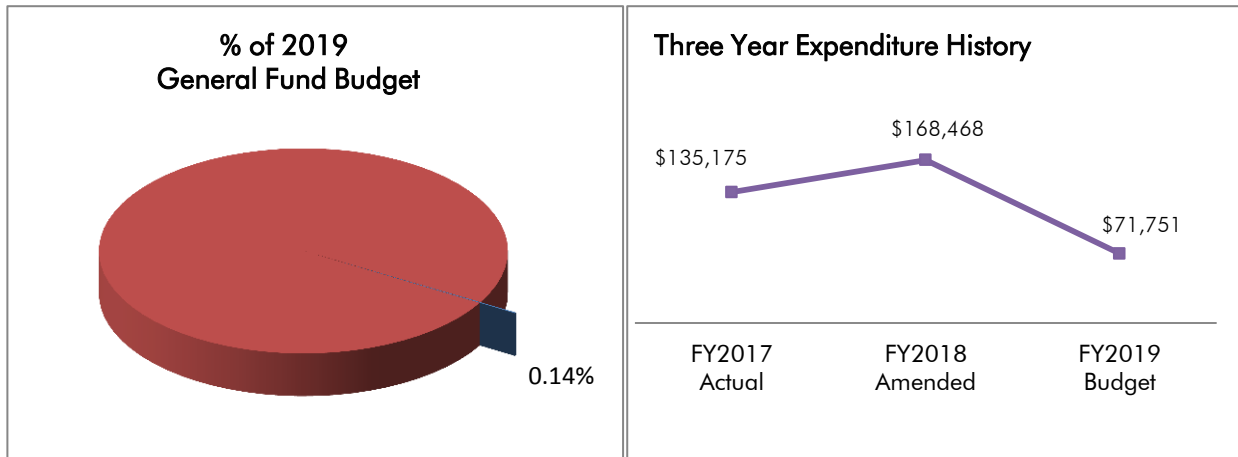
FULL TIME POSITION TITLE	FY2017	FY2018	FY2019
Streets Operations Manager	0	1	1
Superintendent of Streets	1	0	0
Foreman	1	1	1
Public Improvement Technician II	1	1	1
Electrical Maintenance Technician	1	1	1
Maintenance Worker I	5	4	1
Maintenance Worker II	7	7	8
Maintenance Worker III	5	6	6
Service Representative	1	1	0
TOTAL FULL TIME PERSONNEL	22	22	19

PART TIME POSITION TITLE	FY2017	FY2018	FY2019
Sign Remover	1	1	1
Seasonal Maintenance	9	4	4
TOTAL PART TIME PERSONNEL	10	5	5



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

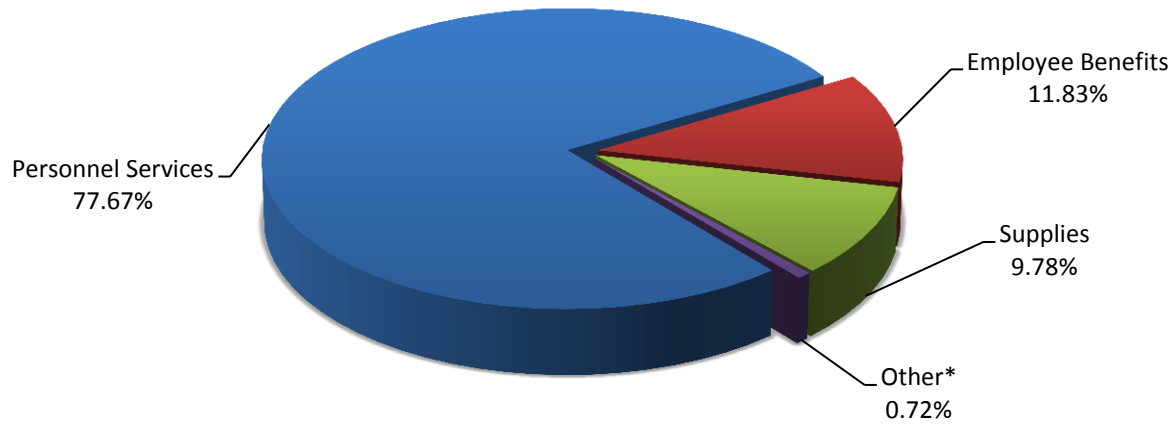
	FY2016 Actual	FY2017 Actual	FY2018 Amended Budget	FY2019 Budget
Personnel Services	\$ 1,728,190	\$ 1,758,645	\$ 1,888,887	\$ 1,674,235
Employee Benefits	727,796	733,420	791,496	632,421
Employee Reimbursements	2,843	422	1,900	500
Professional Services	-	800	950	-
Utilities	170,400	193,805	172,100	132,950
Purchased Services	71,254	32,417	164,480	82,350
Repair & Maintenance	129,333	157,724	163,430	186,480
Rent	10,766	2,843	6,000	5,000
Insurance	51,252	45,671	42,826	55,245
Supplies	348,718	357,095	341,387	260,890
Total Expenditures	\$ 3,240,553	\$ 3,282,843	\$ 3,573,456	\$ 3,030,071



PUBLIC WORKS TRANSPORTATION DIVISION BUDGETED POSITIONS

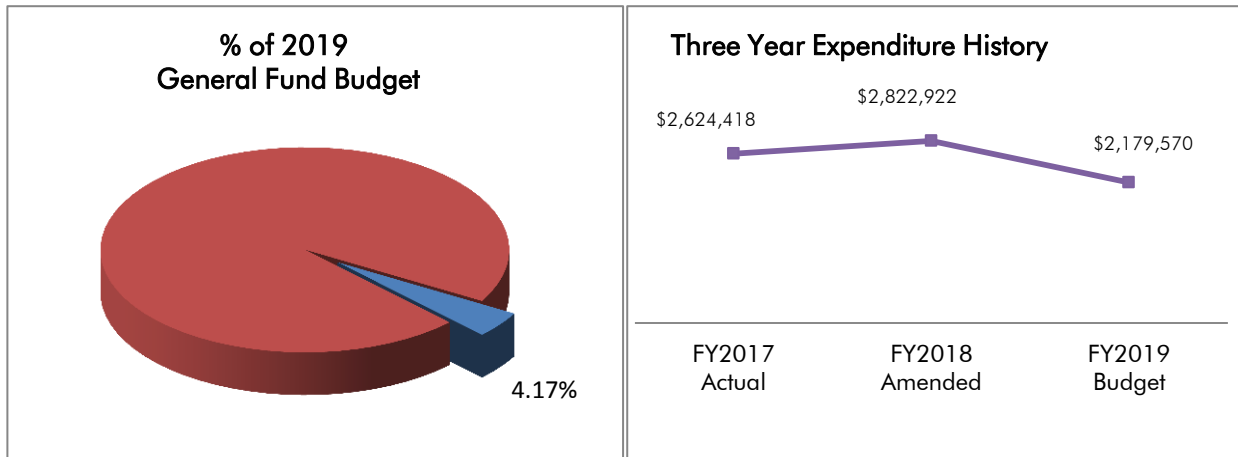
FULL TIME POSITION TITLE	FY2017	FY2018	FY2019
Bus Driver	1	1	1
TOTAL FULL TIME PERSONNEL	1	1	1

PART TIME POSITION TITLE	FY2017	FY2018	FY2019
Bus Driver	3	3	2
TOTAL PART TIME PERSONNEL	3	3	2



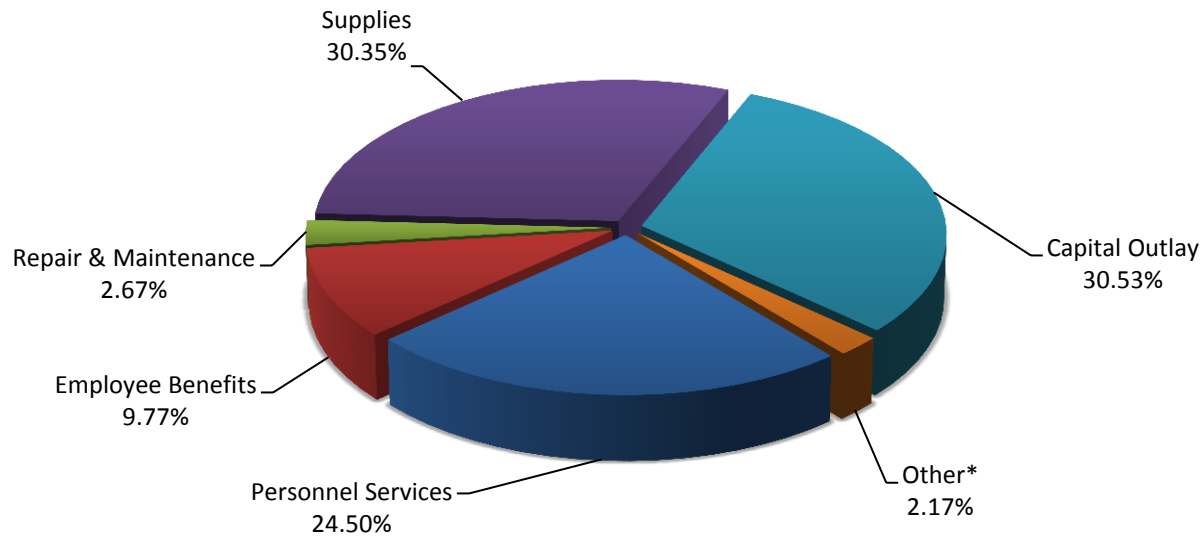
* Other includes Employee Reimbursements, Insurance and Purchased Services

	FY2016 Actual	FY2017 Actual	FY2018 Amended Budget	FY2019 Budget
Personnel Services	\$ 103,503	\$ 86,523	\$ 114,190	\$ 54,021
Employee Benefits	35,209	32,225	37,698	8,230
Employee Reimbursements	51	-	60	-
Purchased Services	657	592	750	500
Rent	-	-	-	2,200
Insurance	154	155	151	-
Supplies	14,304	15,679	15,619	6,800
Total Expenditures	\$ 153,878	\$ 135,175	\$ 168,468	\$ 71,751



PUBLIC WORKS VEHICLE & EQUIPMENT DIVISION BUDGETED POSITIONS

FULL TIME POSITION TITLE	FY2017	FY2018	FY2019
V&E / Transportation Operations Manager	1	1	1
Maintenance Worker I	1	1	1
Service Representative	1	1	0
Mechanic II	3	3	3
Inventory Control Technician	1	1	1
TOTAL FULL TIME PERSONNEL	7	7	6



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

	FY2016 Actual	FY2017 Actual	FY2018 Amended Budget	FY2019 Budget
Personnel Services	\$ 504,729	\$ 528,295	\$ 555,587	\$ 534,023
Employee Benefits	215,594	222,612	252,203	212,914
Employee Reimbursements	4,151	2,868	6,385	4,680
Utilities	2,108	2,077	1,190	1,800
Purchased Services	22,695	23,734	31,720	27,467
Repair & Maintenance	78,185	66,676	65,367	58,300
Insurance	6,349	7,914	8,445	12,634
Supplies	563,999	585,399	684,425	661,502
Capital Outlay	534,297	1,184,758	1,217,500	665,500
Miscellaneous Expense	21	85	100	750
Total Expenditures	\$ 1,932,127	\$ 2,624,418	\$ 2,822,922	\$ 2,179,570



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.

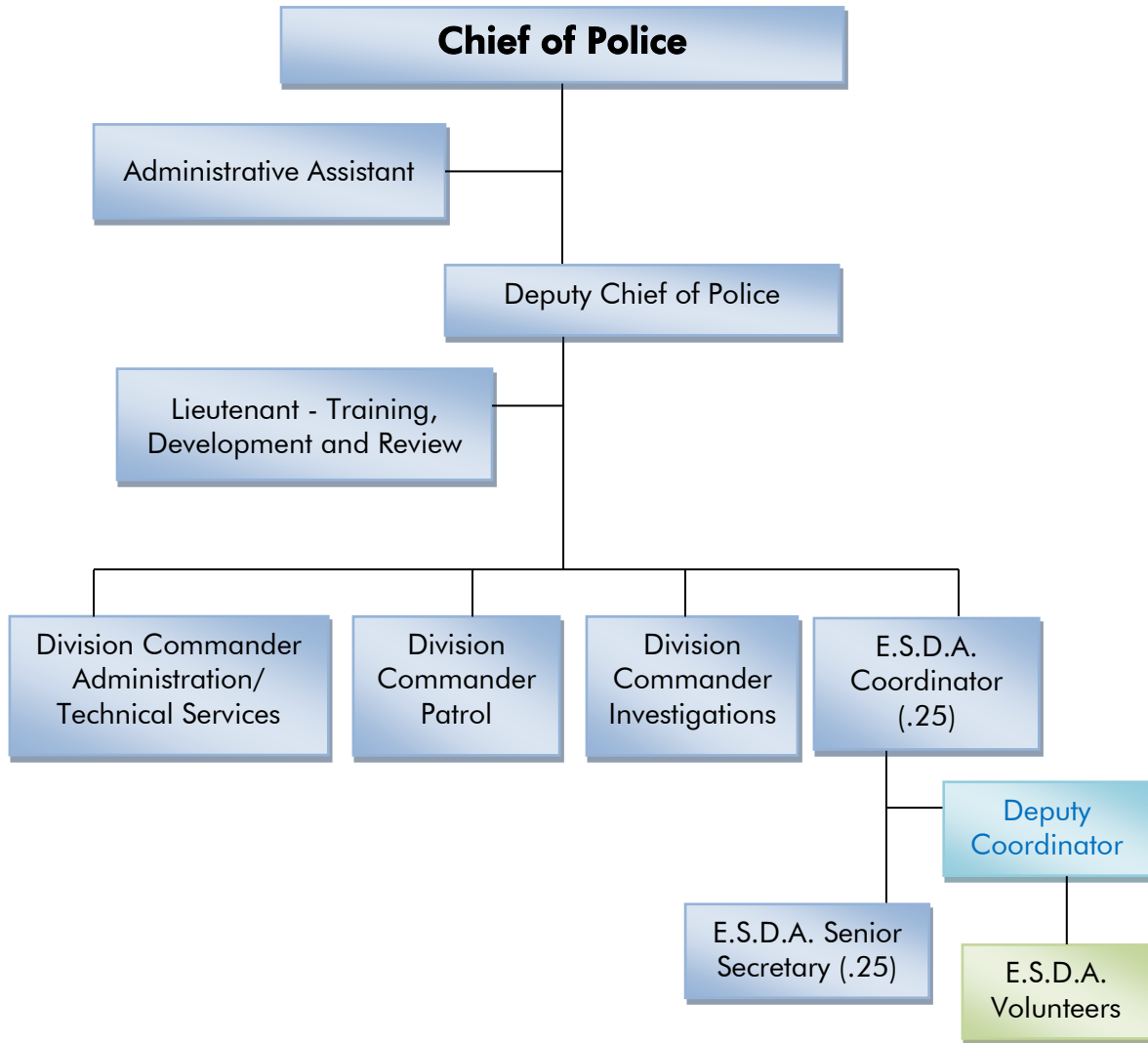


Responsibilities of the Police Department include, but are not limited to, the following:

- 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	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Target
Increase safety within the Village.	Crime Rate per 1,000 population	20.76	22.95	19.18	17.35	20.06

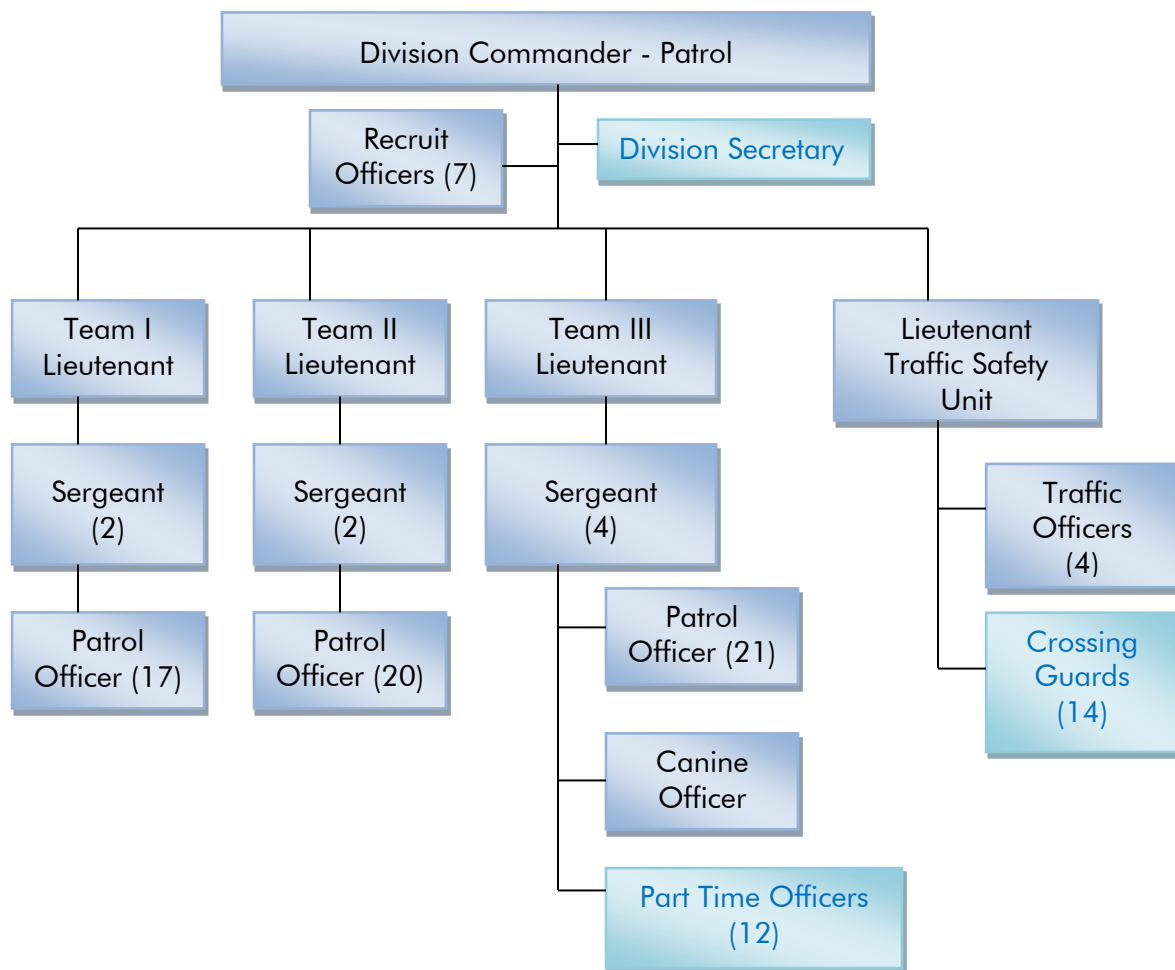
Village Board Strategic Goal: High Performing Organization						
Department Objective	Performance Measure	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Target
Serve the community with a professional and highly trained work force.	Employee training hours	16,724	18,617	20,884	15,221	17,861
	Sustained Citizen Complaint Investigations	6	7	10	3	6
Increase the productivity of the Patrol Division in arrests and the enforcement of the Illinois Vehicle Code.	Increase the number of traffic stops	11,342	10,037	11,845	12,943	11,542



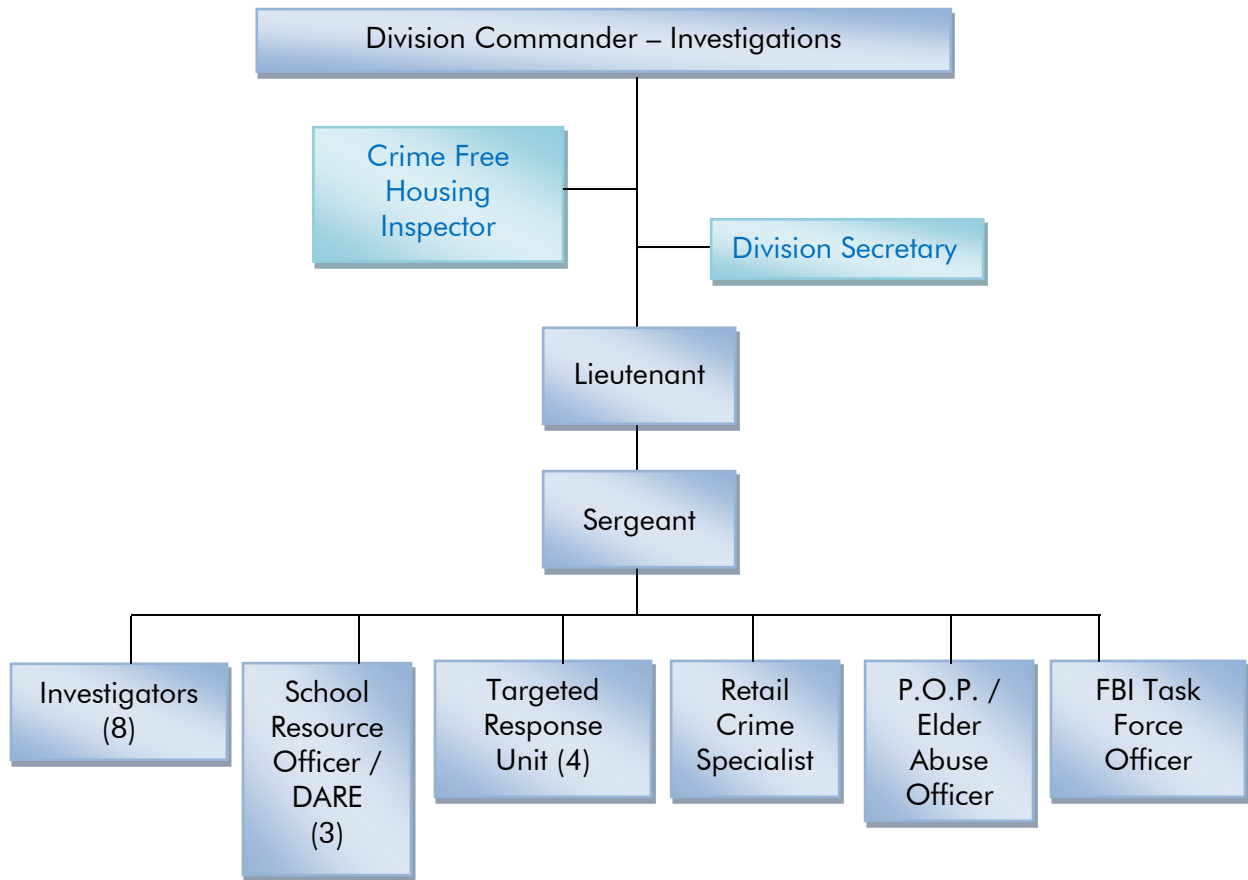
Part-time positions indicated by blue text.



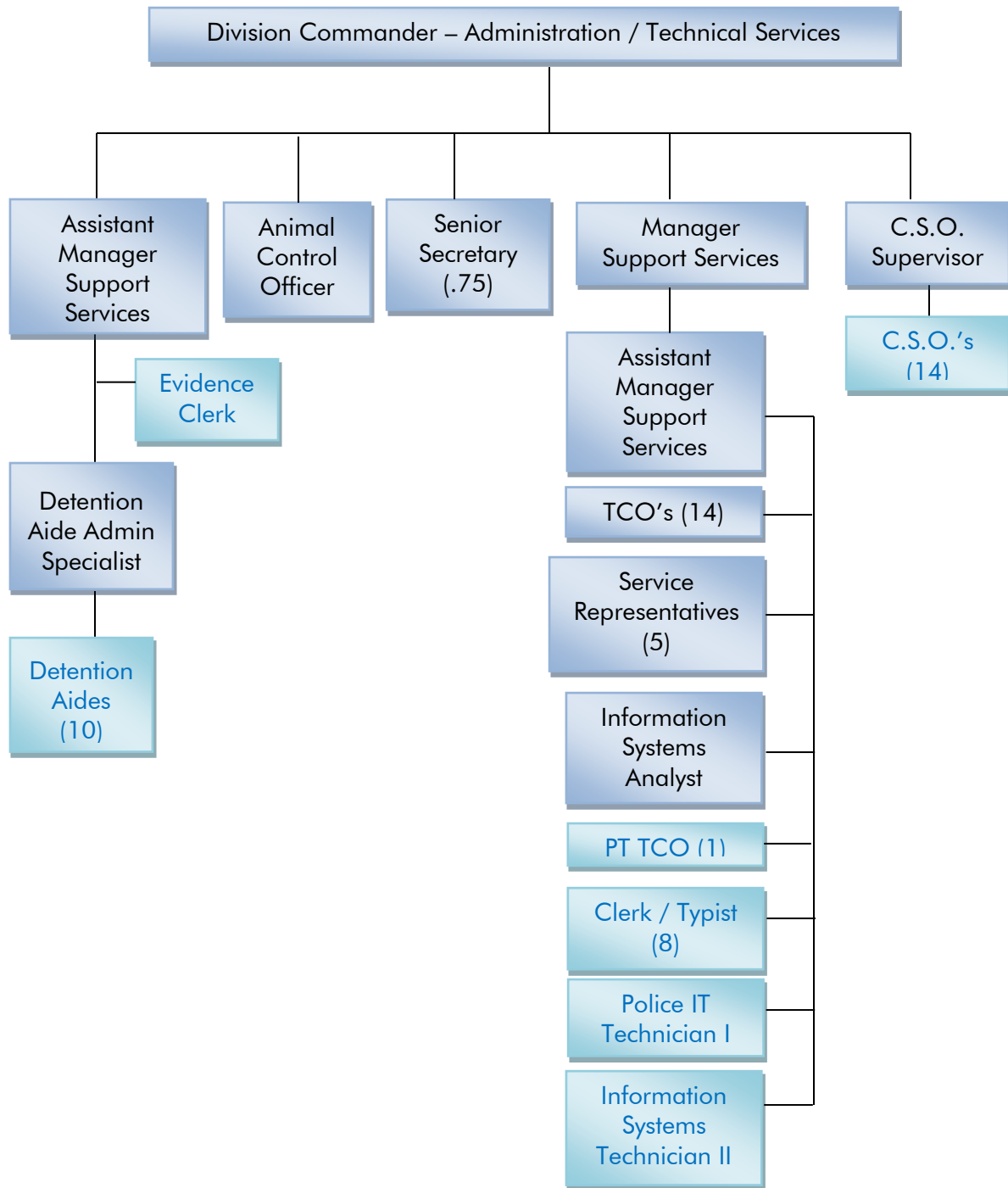
Police Department Organizational Chart



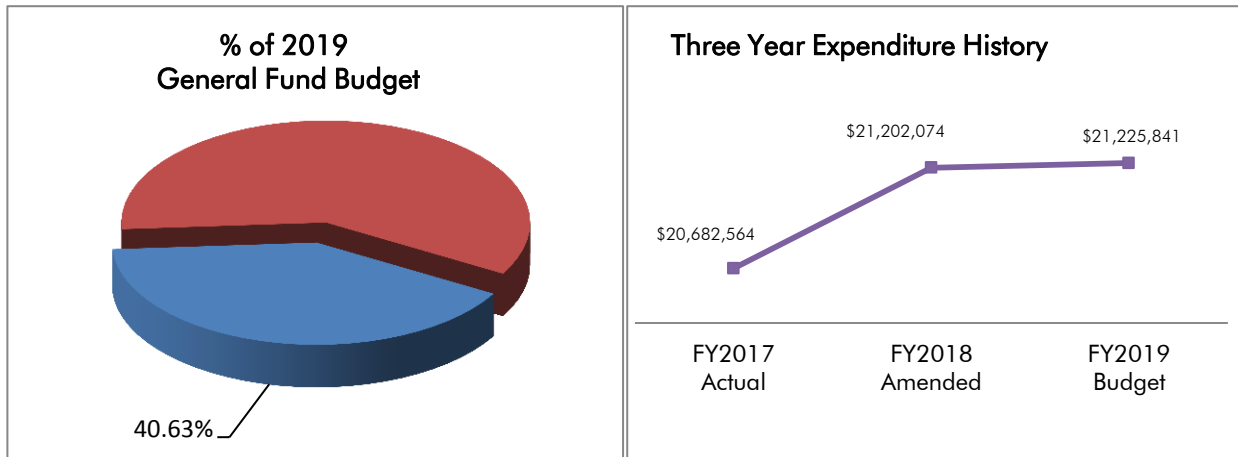
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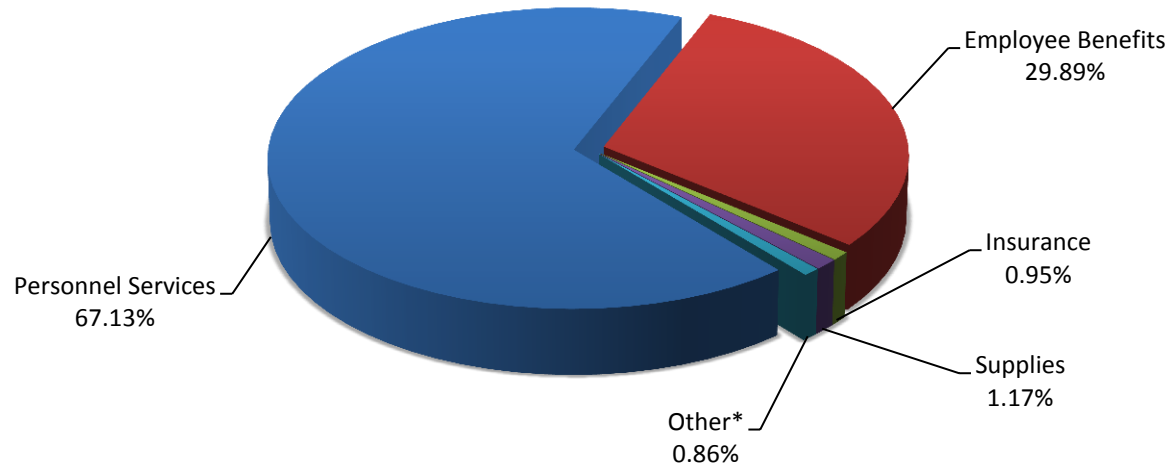


POLICE DEPARTMENT BUDGETED POSITIONS

FULL TIME POSITION TITLE	FY2017	FY2018	FY2019
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			
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	1
Community Service Officer	16	14	14
Dentention Aides	9	10	10
Patrol	9	12	12
Crossing Guards	14	14	14
Crime Free Housing Coordinator	1	1	1
TOTAL PART TIME PERSONNEL	64	66	65



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

	FY2016 Actual	FY2017 Actual	FY2018 Amended Budget	FY2019 Budget
Personnel Services	\$ 13,176,757	\$ 13,682,486	\$ 14,113,830	\$ 14,244,468
Employee Benefits	5,955,081	6,393,969	6,461,824	6,342,566
Employee Reimbursements	97,806	96,686	99,364	80,789
Professional Services	14,296	13,303	3,000	3,000
Utilities	36,203	26,728	34,130	31,119
Purchased Services	5,851	6,770	23,075	24,984
Repair & Maintenance	32,177	38,476	43,930	39,440
Rent	4,188	4,188	4,188	4,188
Insurance	129,748	129,228	108,953	200,637
Supplies	250,045	251,464	303,311	248,450
Capital Outlay	-	34,230	-	6,200
Miscellaneous Expenses	12,466	5,038	6,469	-
Total Expenditures	\$ 19,714,618	\$ 20,682,564	\$ 21,202,074	\$ 21,225,841



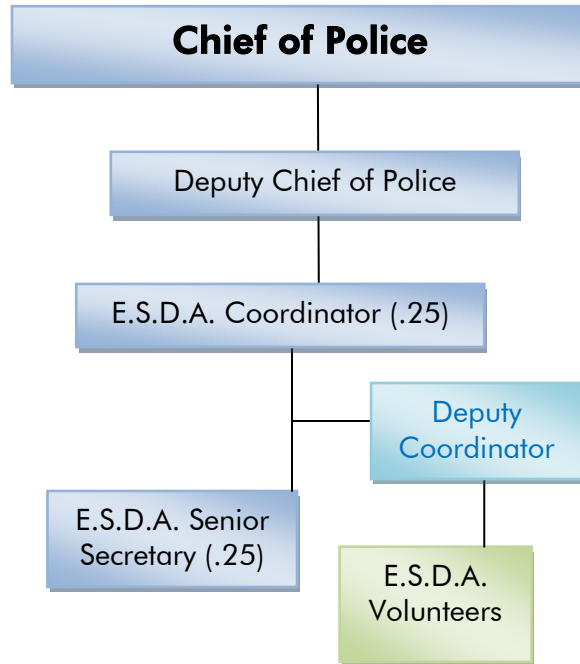
DEPARTMENT MISSION

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.

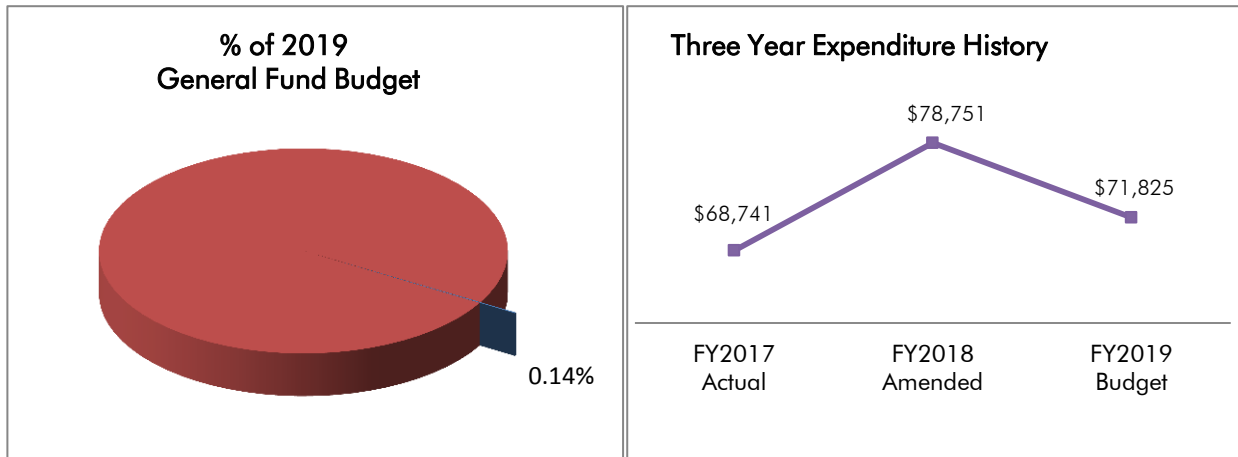
DEPARTMENT FUNCTIONS:

The Emergency Services 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.

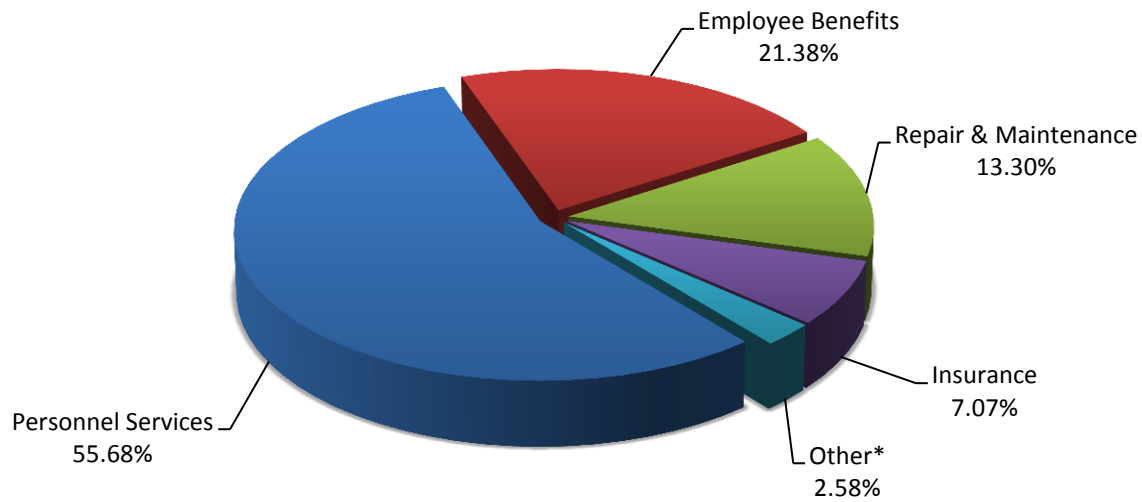


Part-time positions are indicated by blue text.



EMERGENCY SERVICES DISASTER AGENCY BUDGETED POSITIONS

FULL TIME POSITION TITLE	FY2017	FY2018	FY2019
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

	FY2016 Actual	FY2017 Actual	FY2018 Amended Budget	FY2019 Budget
Personnel Services	\$ 38,954	\$ 39,864	\$ 40,562	\$ 39,991
Employee Benefits	14,319	14,696	15,670	15,356
Employee Reimbursements	100	100	300	300
Utilities	-	45	60	100
Purchased Services	-	-	2,950	-
Repair & Maintenance	9,800	6,815	13,000	9,550
Insurance	1,344	5,394	4,759	5,078
Supplies	1,856	1,828	1,450	1,450
Total Expenditures	\$ 66,373	\$ 68,741	\$ 78,751	\$ 71,825

Special Revenue Funds

**Budget
Fiscal Year 2019**



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 2016 Actual	FY 2017 Actual	FY2018 Amended Budget	FY2019 Budget
Motor Fuel Tax Allotment	\$ 1,495,885	\$ 1,472,862	\$ 1,467,460	\$ 1,433,367
Interest	1,904	1,809	1,965	2,807
Total Revenue	\$ 1,497,789	\$ 1,474,671	\$ 1,469,425	\$ 1,436,174

Expenditure Summary

	FY 2016 Actual	FY 2017 Actual	FY2018 Amended Budget	FY2019 Budget
Interfund Transfer Out	\$ 1,332,522	\$ 1,480,591	\$ 1,467,460	\$ 1,433,367
Credit, Collection & Bank Charges	197	16	-	-
Total Expenditures	\$ 1,332,719	\$ 1,480,607	\$ 1,467,460	\$ 1,433,367

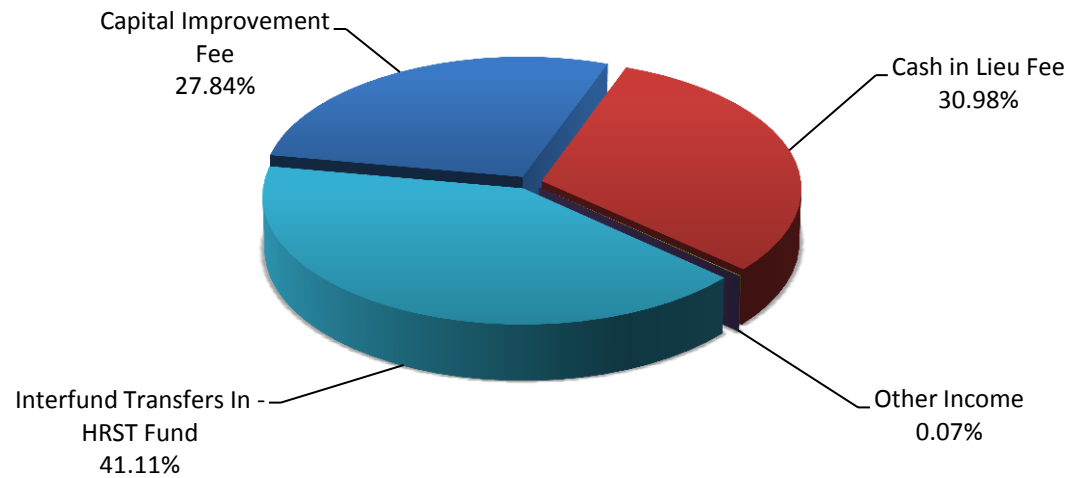


The Park Development Fund receives a capital improvement fee from developers. The current capital improvement fee is \$90,000 per acre. Developers are required to make a cash contribution to the Village equal to the capital improvement fee for seven acres of park land for every 1,000 people anticipated 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 2016 Actual	FY 2017 Actual	FY2018 Amended Budget	FY2019 Budget
Capital Improvement Fee	\$ 81,263	\$ 74,566	\$ 94,750	\$ 77,900
Cash in Lieu Fee	85,539	87,896	104,670	86,700
Other Income	282	205	200	200
Miscellaneous Reimbursements	-	-	21,039	-
Interfund Transfers In - HRST Fund	-	-	-	115,037
Total Revenue	\$ 167,084	\$ 162,667	\$ 220,659	\$ 279,837

Expenditure Summary

	FY 2016 Actual	FY 2017 Actual	FY2018 Amended Budget	FY2019 Budget
Credit, Collection & Bank Charges	\$ 16,900	\$ 28	\$ 100	\$ 100
Capital Outlay	54,514	32,592	320,896	665,000
Total Expenditures	\$ 71,414	\$ 32,620	\$ 320,996	\$ 665,100



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 2016 Actual	FY 2017 Actual	FY2018 Amended Budget	FY2019 Budget
Fines & Forfeitures	\$ 31,863	\$ 55,306	\$ 34,000	\$ 21,000
Total Revenue	\$ 31,863	\$ 55,306	\$ 34,000	\$ 21,000

Expenditure Summary

	FY 2016 Actual	FY 2017 Actual	FY2018 Amended Budget	FY2019 Budget
Supplies	\$ 78,696	\$ 33,296	\$ -	\$ -
Professional Services	-	825	-	-
Employee Reimbursements	23,580	3,348	-	-
Repair and Maintenance	-	3,835	-	-
Miscellaneous	4,517	9,959	-	-
Credit, Collection & Bank Charges	1,596	8	-	-
Total Expenditures	\$ 108,389	\$ 51,270	\$ -	\$ -



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 since the 2017 budget year. Funding availability will be reevaluated in future budget years.

Revenues collected from the Home Rule Sales Tax in FY2019 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 2019

Home Rule Sales Tax Fund Summary

Revenue Summary

	FY 2015 Actual	FY 2017 Actual	FY2018 Amended Budget	FY2019 Budget
Home Rule Sales Tax	\$ 10,126,896	\$ 9,781,206	\$ 9,640,756	\$ 9,617,526
Interest	173,053	511,959	21,938	90,007
Total Revenue	\$ 10,299,949	\$ 10,293,164	\$ 9,662,694	\$ 9,707,533

Expenditure Summary

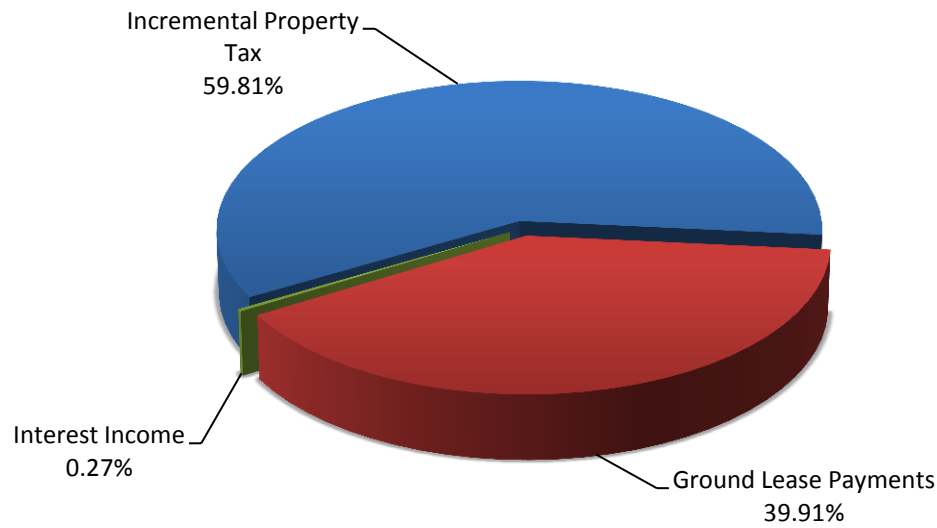
	FY 2016 Actual	FY 2017 Actual	FY2018 Amended Budget	FY2019 Budget
Interfund Transfers Out	\$ 1,343,275	\$ 9,484,285	\$ 12,972,246	\$ 9,110,762
Residential Property Tax Rebates	2,200,524	160	-	-
Credit, Collection & Bank Charges	3,843	188	-	-
Personnel Services	23,133	15,993	-	-
Employee Benefits	1,770	1,224	-	-
Utilities	13,106	4,675	-	-
Purchased Services	308	-	-	-
Supplies	20,331	1,197	-	-
Total Expenditures	\$ 3,606,290	\$ 9,507,722	\$ 12,972,246	\$ 9,110,762



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.



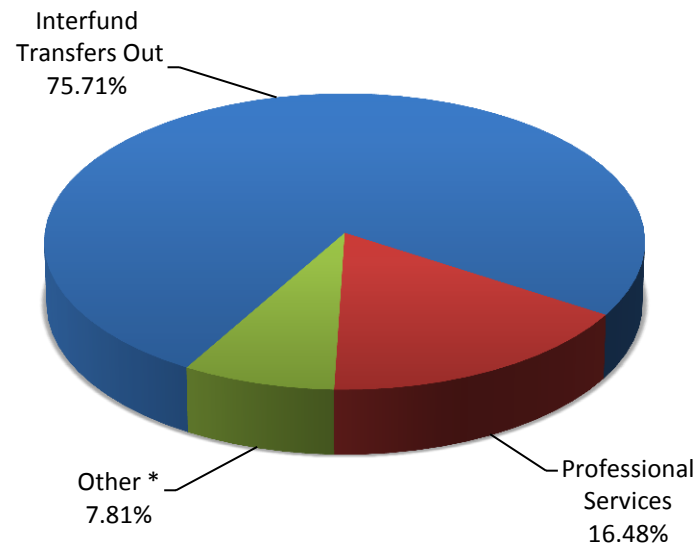
Main Street Triangle TIF Fund Revenue Summary



	FY 2016 Actual	FY 2017 Actual	FY2018 Amended Budget	FY2019 Budget
Incremental Property Tax	\$ 1,158,505	\$ 1,164,091	\$ 1,181,791	\$ 1,153,833
Ground Lease Payments	-	770,000	770,000	770,000
Interest Income	625	4,117	3,800	5,300
Redevelopment Project Loan Interest	1,669,429	1,014,390	-	-
Reimbursements & Other Revenue	9,395,533	1,243,397	-	-
Excess Cash Flow Proceeds	315,000	14,588,977	-	-
Total Revenue	\$ 12,539,092	\$ 18,784,973	\$ 1,955,591	\$ 1,929,133



Main Street Triangle TIF Fund Expenditure Summary



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

	FY 2016 Actual	FY 2017 Actual	FY2018 Amended Budget	FY2019 Budget
Capital Outlay	\$ 17,776,233	\$ 1,856,602	\$ 2,091,868	\$ -
Interfund Transfers Out	-	29,712,494	1,181,791	1,153,833
Professional Services	411,311	111,230	531,329	251,222
Miscellaneous	41,327	-	365,839	86,839
Utilities	1,562	21,817	24,000	22,260
Repair & Maintenance	4,600	17,294	30,640	710
Purchased Services	226	900	235,290	8,640
Supplies	-	9,140	500	500
Bond Issuance Costs	-	60	-	-
Principal	1,599,493	21,968,489	-	-
Interest	751,262	1,211,088	-	-
Credit, Collection & Bank Charges	15	1,471	-	-
Total Revenue	\$ 20,586,029	\$ 54,910,584	\$ 4,461,257	\$ 1,524,004



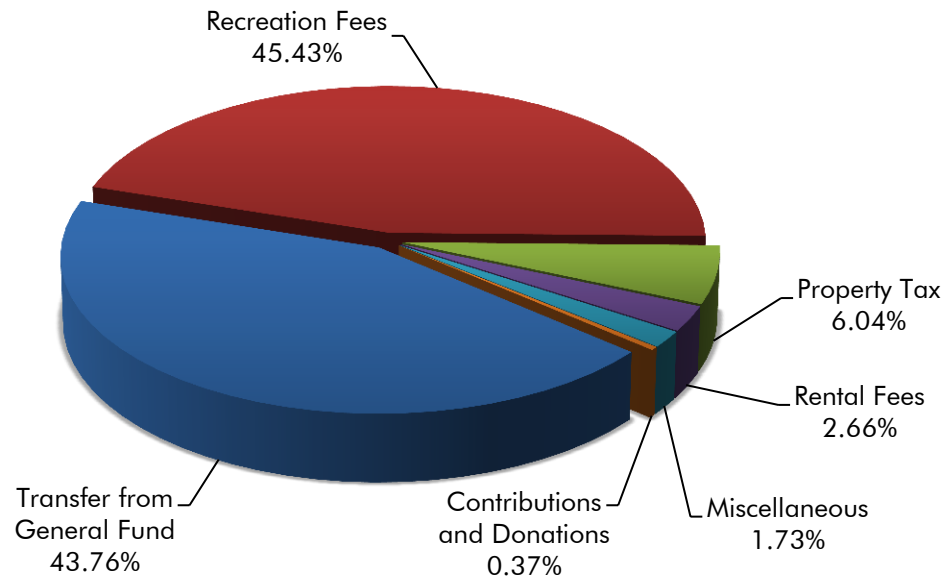
The Recreation and Parks Fund accounts for the functions of two Village departments: Recreation and Parks & Grounds. The Recreation Department is comprised of six divisions:

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

With the exception of the Orland Park Health & Fitness Center, which is independently managed, each of the Recreation divisions listed above, along with the Parks & Grounds Department, have defined functions and formulated department objectives that are reflected on the following pages.



Recreation and Parks Fund Revenue Summary



	FY2016 Actual	FY2017 Actual	FY2018 Amended Budget	FY2019 Budget
Transfer from General Fund	\$ 4,821,321	\$ 5,485,974	\$ 6,889,543	\$ 6,135,018
Recreation Fees	3,462,336	5,918,313	6,394,759	6,369,411
Property Tax	1,015,864	957,044	972,004	847,084
Rental Fees	415,633	418,189	394,300	373,300
Miscellaneous	224,540	235,038	247,250	242,775
Contributions and Donations	70,713	76,852	54,540	51,250
Total Revenue	\$ 10,010,406	\$ 13,091,411	\$ 14,952,396	\$ 14,018,838



DEPARTMENT MISSION:

The Recreation Department’s mission is to 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.

Aquatic Center: 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.

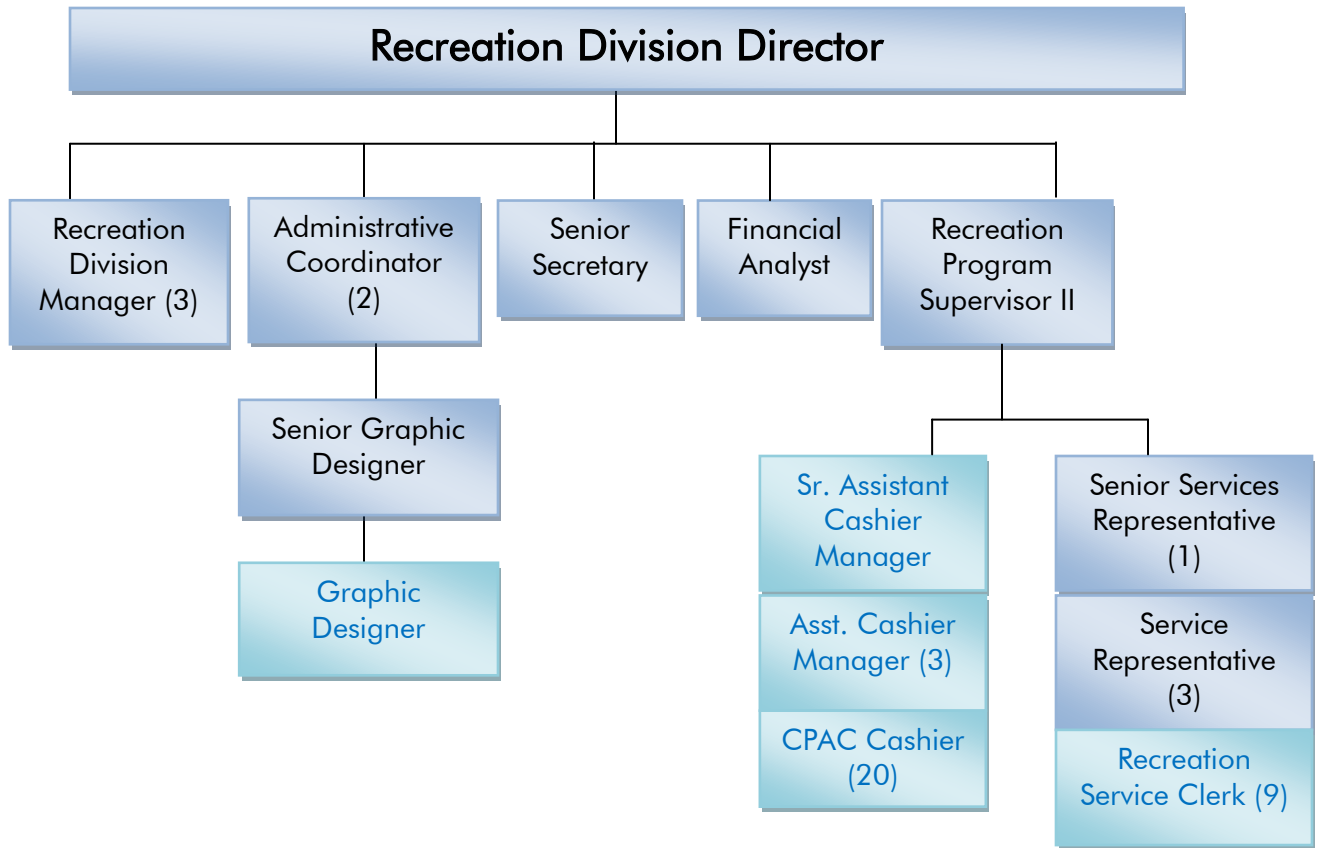
Sportsplex: Sportsplex serves the special interests of the community through a variety of facility offerings. Primary to the Sportsplex is the membership-based fitness center comprising 10,000 square feet of the second floor. Membership includes approximately thirty group exercise classes per week and 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.

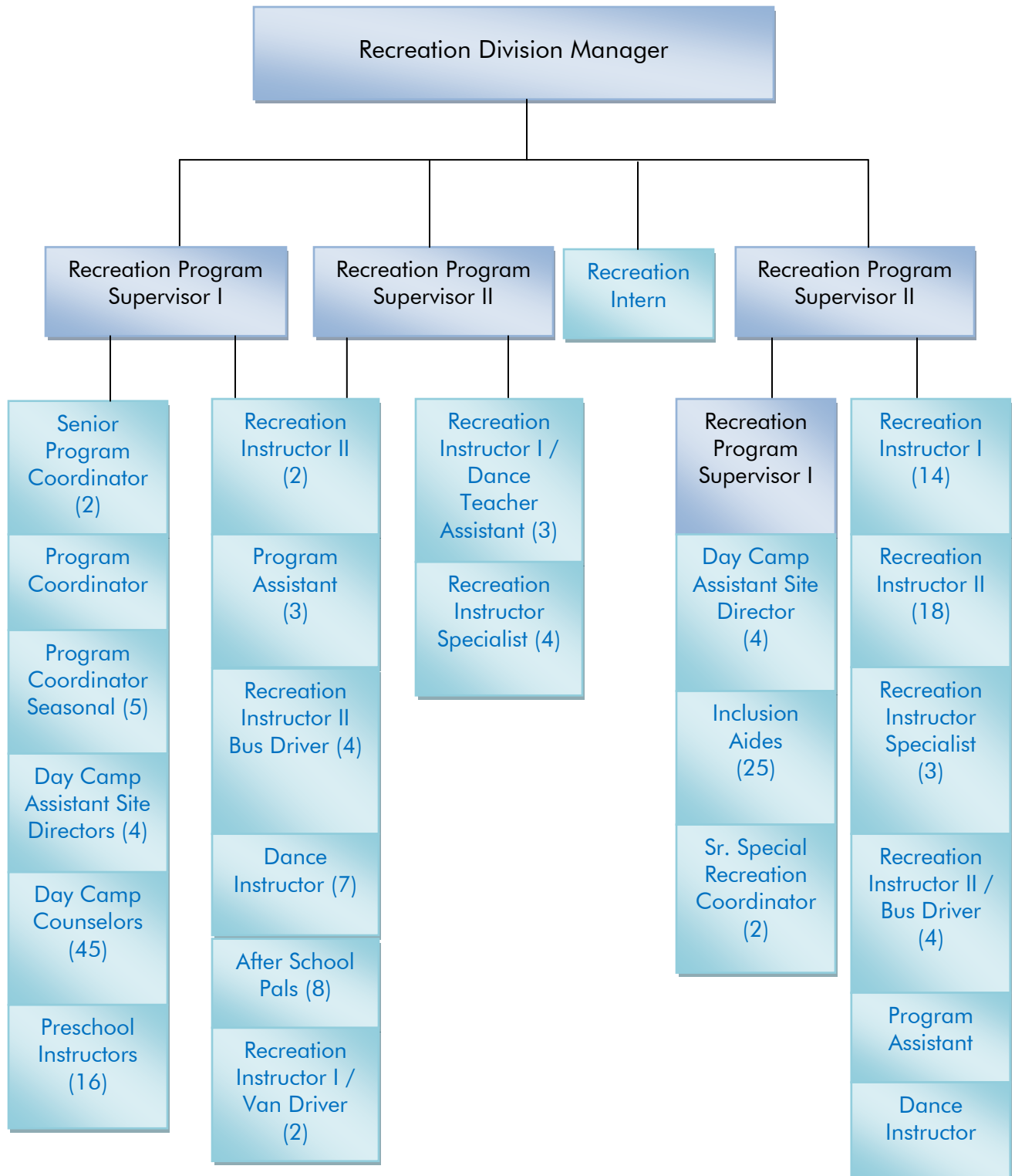
Special Recreation: The Special Recreation Division is responsible for managing all Special Recreation programs, Special Recreation special events, overnight and day trips, inclusion programming, transportation and fundraising. The program services over 400 individuals with special needs, ages 3 and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



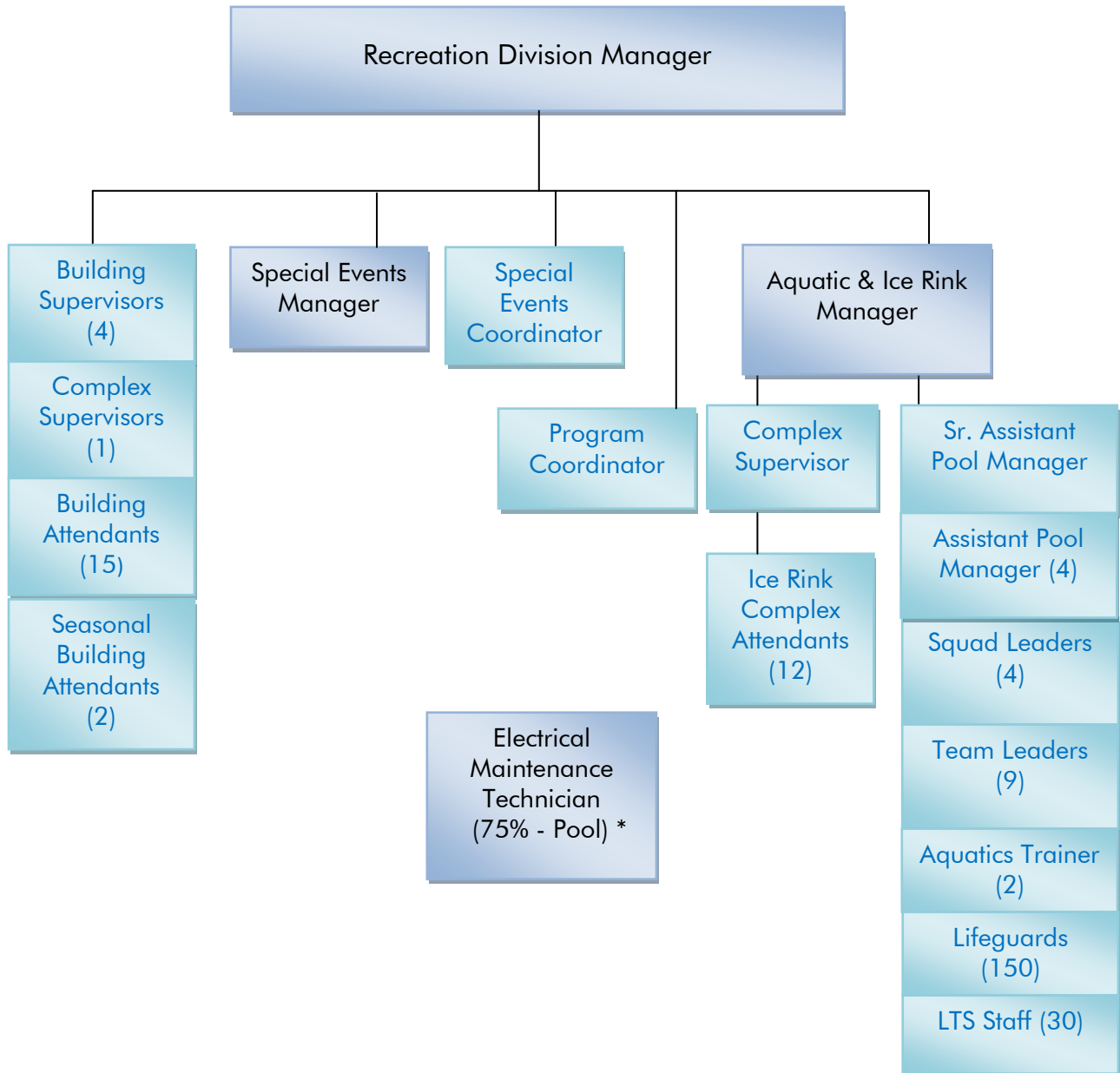
Village Board Strategic Goal: Quality of Life						
Department Objective	Performance Measure	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Target
Increase Overall Program Enrollment	Program Enrollment	16,999	17,253	17,650	16,539	17,000
Provide a safe and enjoyable experience at CPAC	Starfish Aquatic Institute Ratings	5-star	5-star	5-star	5-star	5-star
Facilitate Sportsplex membership growth	Number of Sportsplex members	2,241	2,349	2,374	2,791	2,850
Maintain and improve upon the quality of the facility, services and programming at Sportsplex	Equipment additions	4	23	8	6	8
	Fitness assessments conducted	332	331	347	330	350
Evaluate programs offered for participant interest and overall viability	Number of new / discontinued programs	60/31	35/28	58/40	62/29	60/30
Increase Orland Park Health & Fitness Center members	Number of Fitness Center memberships	4,371	3,357	3,343	3,662	3,720



Part-time positions are indicated by blue text.

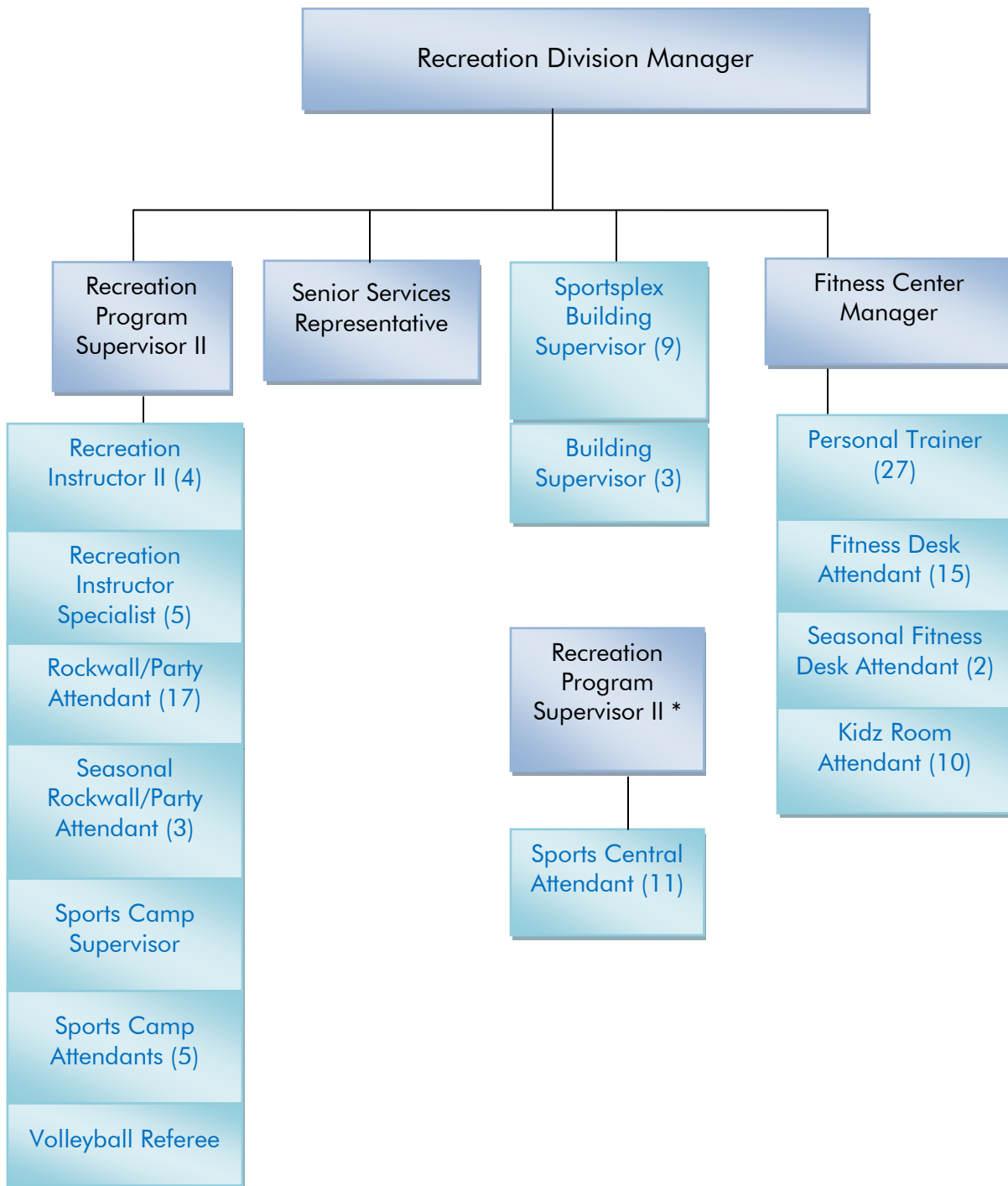


Part-time positions are indicated by blue text.



* 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	FY2017	FY2018	FY2019
Recreation Division Director	1	1	1
Recreation Division Manager	3	3	3
Administrative Coordinator	2	2	2
Fitness Center Manager	1	1	1
Aquatic & Ice Rink Manager	0	1	1
Recreation Program Supervisor I	2	1	2
Recreation Program Supervisor II	3	4	4
Financial Liaison	1	0	0
Financial Analyst	0	1	1
Special Events Manager	1	1	1
Senior Graphic Designer	1	1	1
Senior Secretary	1	1	1
Service Representative	2.75	2.75	3
Senior Service Representative	2	2	2
TOTAL FULL TIME PERSONNEL	20.75	21.75	23

PART TIME POSITION TITLE			
Graphic Designer	1	1	1
Program Coordinator	0	1	1
Service Clerk	11	11	9
Building Attendant	17	17	17
Building Supervisor	4	4	4
Intern / Undergrad	1	1	1
Special Events Coordinator	1	1	1
Complex Supervisor	0	2	2
Complex Manager	1	1	1
Complex Attendant (Ice Rink)	12	12	12
TOTAL PART TIME PERSONNEL	48	51	49



RECREATION PROGRAMS DIVISION BUDGETED POSITIONS

PART TIME POSITION TITLE	FY2017	FY2018	FY2019
After School Pals	8	8	8
Senior Program Coordinator	0	1	2
Program Coordinator	2	2	1
Program Assistant	4	4	3
Program Coordinator (Seasonal)	4	4	5
Daycamp Assistant Site Directors (Seasonal)	4	8	4
Daycamp Instructors (Seasonal)	45	45	45
Kinderlot / Tiny Tot Instructors	6	6	0
Theater Director	1	1	0
Recreation Instructor Specialist	4	4	4
Preschool Instructors	16	16	16
Preschool Aide	0	2	0
Recreation Instructor I / Dance Teacher Asst	4	4	3
Dance Instructor	6	6	7
Recreation Instructor II	4	4	2
Recreation Instructor I / Van Driver	0	2	2
Recreation Instructor II / Bus Driver	4	4	4
TOTAL PART TIME PERSONNEL	112	121	106



RECREATION - CENTENNIAL POOL BUDGETED POSITIONS

FULL TIME POSITION TITLE	FY2017	FY2018	FY2019
Aquatic Supervisor	1	0	0
Electrical Maintenance Technician	0.75	0.75	0.75
Service Representative	0.25	0.25	0
TOTAL FULL TIME PERSONNEL	2	1	0.75

PART TIME POSITION TITLE			
Pool Manager	1	0	0
Senior Assistant Pool Manager	0	1	1
Assistant Pool Manager	4	4	4
Senior Assistant Cashier Manager	1	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
Aquatics Trainer	0	2	2
LTS Staff	15	30	30
TOTAL PART TIME PERSONNEL	207	224	224



RECREATION - SPORTSPLEX BUDGETED POSITIONS

PART TIME POSITION TITLE	FY2017	FY2018	FY2019
Recreation Instructor Specialist	4	3	5
Recreation Instructor II	7	6	4
Personal Trainer	23	27	27
Fitness Desk Attendant	17	17	17
Kidz Room Attendant	10	10	10
Rockwall/Party Attendant	18	20	20
Sports Central Attendant	11	11	11
Sportsplex Attendant	1	2	0
Sports Camp Supervisor	0	1	1
Sports Camp (Seasonal)	5	5	5
Sportsplex Building Supervisor	9	10	9
Building Supervisor	3	7	3
Volleyball Referee	0	1	1
TOTAL PART TIME PERSONNEL	108	120	113



RECREATION - SPECIAL RECREATION DIVISION BUDGETED POSITIONS

FULL TIME POSITION TITLE	FY2017	FY2018	FY2019
Recreation Program Supervisor I	1	1	0
TOTAL FULL TIME PERSONNEL	1	1	0

PART TIME POSITION TITLE			
Daycamp Assistant Site Director	4	4	4
Senior Special Recreation Coordinator	0	2	2
Special Recreation Coordinator	2	0	0
Recreation Instructor Specialist	3	4	4
Inclusion Aide	15	25	25
Job Trainee / Special Recreation	6	0	0
Rec Instructor I / Aerobics	1	0	0
Program Assistant	1	1	1
Summer Camp Rec Instructor I	0	2	0
Summer Camp Rec Instructor II	0	2	0
Dance Instructor	0	1	1
Recreation Instructor I	18	14	14
Recreation Instructor II	22	18	18
Recreation Instructor II / Bus Driver	2	3	4
TOTAL PART TIME PERSONNEL	74	76	73



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:

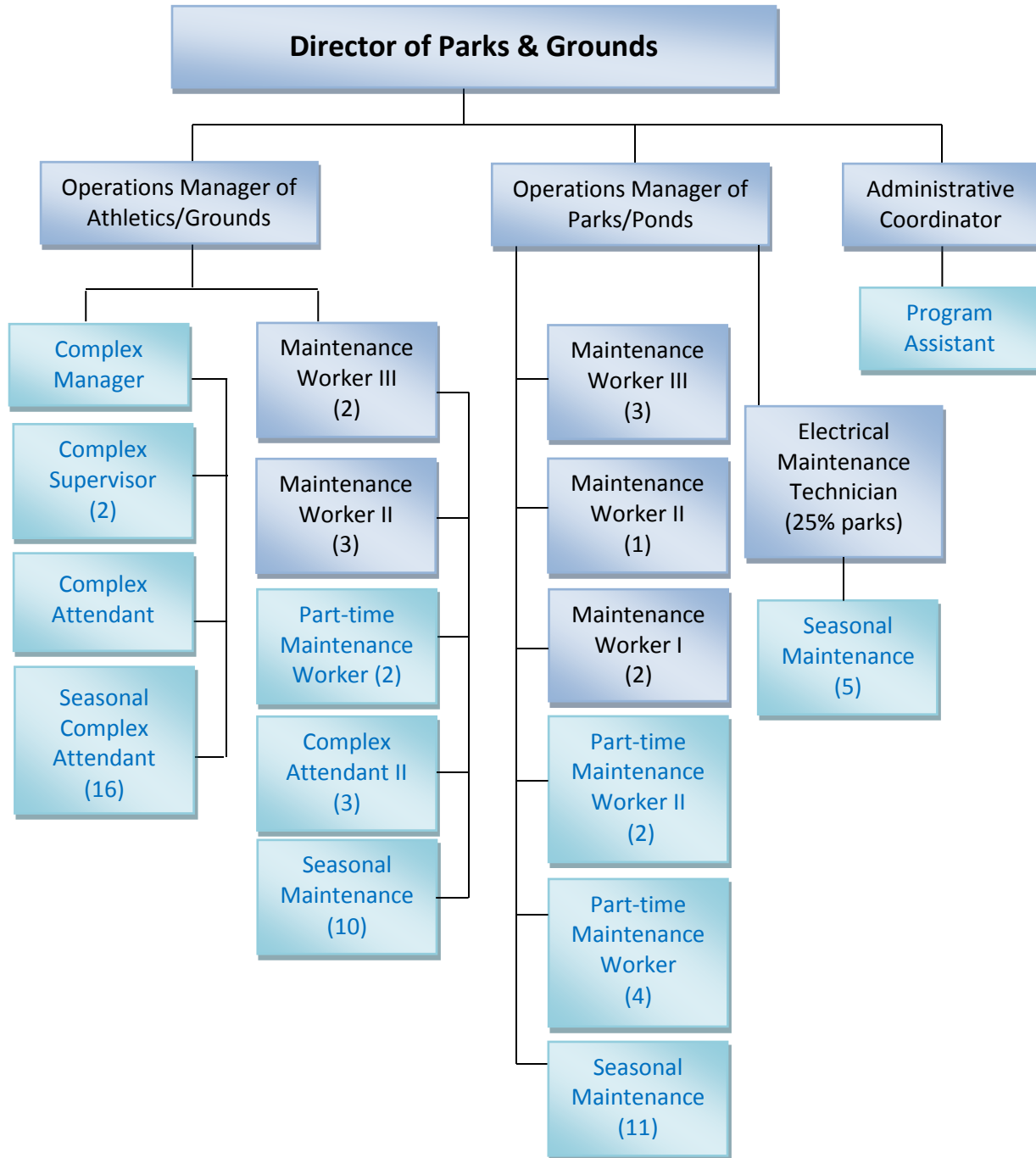
- Baseball and softball fields
- Tennis courts
- Soccer fields
- Football fields
- Skate park
- Playgrounds and bleachers
- Boat ramps and piers
- Basketball courts
- Lacrosse fields
- Ice skating rink
- Community dog park
- Centennial Park Aquatic Center (CPAC)
- Grounds at all Village owned properties
- 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
- Tree pruning and removals at all Parks, Ponds 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	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Actual	FY19 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	0	1-Dogwood Park	1-Veterans Park	1-Brentwood Park	1-Cachey 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	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Target
Increase efficiency and response time of field staff through the use of technology	Time from call to service completion	2 days	2 days	1 day	1 day	1 day
	% of reports stored electronically	0%	0%	60%	100%	100%



Part-time positions are indicated by blue text.



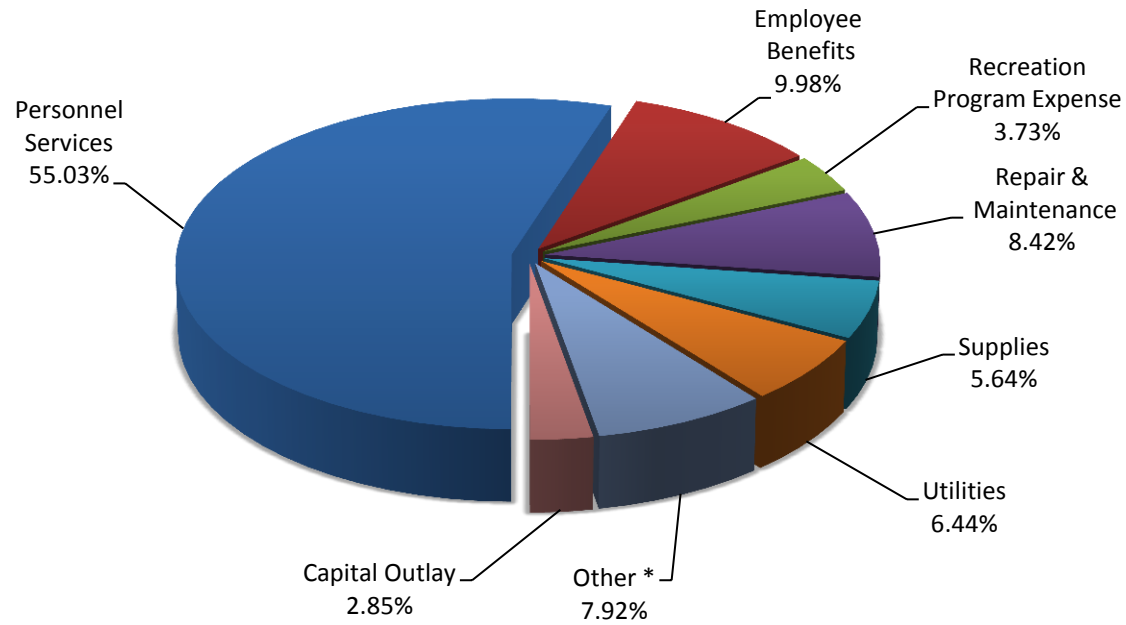
PARKS & GROUNDS BUDGETED POSITIONS

FULL TIME POSITION TITLE	FY2017	FY2018	FY2019
Parks & Grounds Director	1	1	1
Administrative Coordinator	1	1	1
Parks Operation Manager	2	2	2
Maintenance Worker I	1	1	2
Maintenance Worker II	4	5	4
Maintenance Worker III	5	5	5
Electrical Maintenance Technician	0.25	0.25	0.25
TOTAL FULL TIME PERSONNEL	14.25	15.25	15.25

PART TIME POSITION TITLE			
Complex Manager	1	1	1
Complex Supervisor	2	3	3
Complex Attendant	1	1	1
Complex Attendant II	3	3	3
Complex Attendant (Seasonal)	28	16	16
Program Assistant	1	1	1
Maintenance Worker	8	8	6
Maintenance Worker II	2	2	2
Seasonal Maintenance	40	31	27
TOTAL PART TIME PERSONNEL	86	66	60

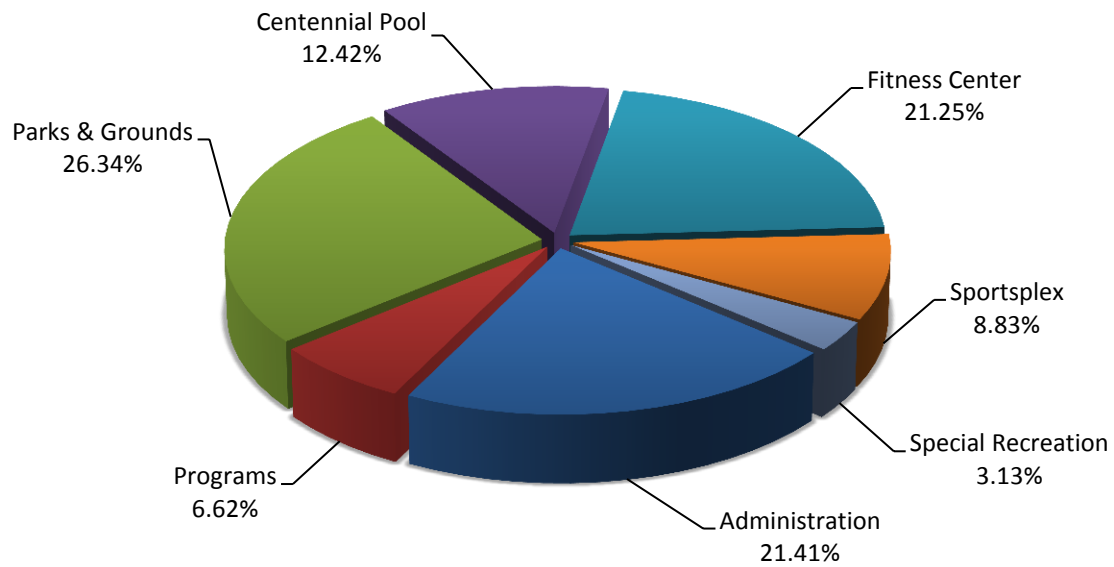


Recreation and Parks Fund Expenditure Summary



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

	FY2016 Actual	FY2017 Actual	FY2018 Amended Budget	FY2019 Budget
Personnel Services	\$ 5,286,232	\$ 7,183,854	\$ 7,696,216	\$ 7,714,136
Employee Benefits	1,294,209	1,395,531	1,587,795	1,398,572
Repair & Maintenance	626,729	907,969	1,515,525	1,180,433
Supplies	915,548	797,871	952,921	790,072
Utilities	521,781	878,663	855,310	902,389
Purchased Services	261,062	351,046	186,934	289,514
Miscellaneous	1,316	487	400	400
Credit, Collection & Bank Charges	55,691	137,131	159,988	157,076
Professional Services	47,536	260,197	320,712	341,920
Rent	34,611	36,766	41,227	41,871
Employee Reimbursements	52,512	74,290	98,175	69,964
Insurance	180,758	222,943	206,754	209,051
Recreation Program Expense	505,871	512,225	526,341	523,440
Capital Outlay	230,471	305,864	891,475	400,000
Total Expenditures	\$ 10,014,327	\$ 13,064,838	\$ 15,039,774	\$ 14,018,838



	FY 2016 Actual	FY 2017 Actual	FY2018 Amended Budget	FY2019 Budget
Administration	\$ 2,755,881	\$ 2,877,407	\$ 3,014,066	\$ 3,001,660
Programs	857,605	869,714	1,040,101	927,738
Parks & Grounds	3,140,755	3,375,327	4,221,280	3,692,756
Centennial Pool	1,342,725	1,423,610	1,981,817	1,741,432
Fitness Center	-	2,779,555	3,018,260	2,978,802
Sportsplex	1,451,068	1,236,431	1,238,622	1,237,254
Special Recreation	466,292	502,794	525,628	439,196
Total Expenditures	\$ 10,014,327	\$ 13,064,838	\$ 15,039,774	\$ 14,018,838

Enterprise Funds

**Budget
Fiscal Year 2019**



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.

The water rates paid to the Village are composed of three components: a City of Chicago charge of \$3.94 per 1,000 gallons, an Oak Lawn charge of \$0.40 per 1,000 gallons, and a Village charge. Following the rate study recommendations, the Village’s portion of the water rate at the lowest tier increased from \$2.04 to \$2.29 per 1,000 gallons in the FY2019 budget year. The Village’s water rate increased in the higher tiers as well. The increase in the Village’s portion of the water rates is mainly due to planned capital improvements to the Village’s water main infrastructure. The Village’s sewer rates increase from \$1.11 to \$1.17 per 1,000 gallons, and the Village’s stormwater rates increase from \$1.92 to \$1.98.

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)



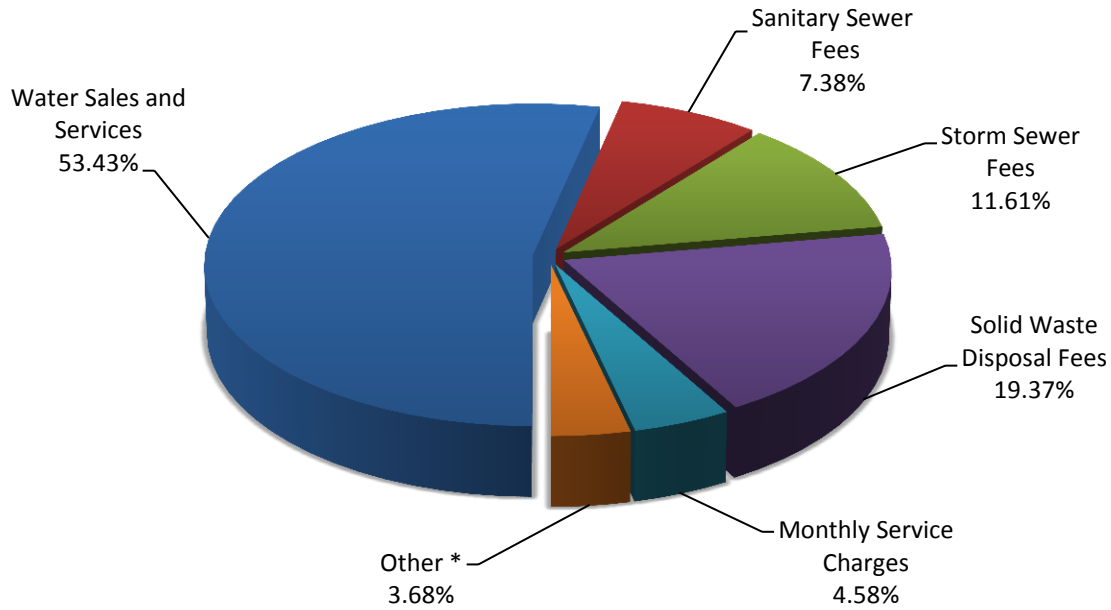
- Maintenance of creek tributaries and stormwater control structures
- Maintenance of all storm sewer lines and inlets on public easements and roadways
- Maintenance of sanitary lift stations
- Routine cleaning of sanitary lines and response to emergency blockages

Village Board Strategic Goal: Quality of Life						
Department Objective	Performance Measure	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Target
Evaluate and maintain the physical condition of existing infrastructure facilities and structures	Preventative maintenance sewer cleaning (in feet)	179,105	185,000	300,700	146,528	150,000
	Actual sewer blockage reported by customers	8	10	3	5	3
Implement flood study recommendations	Flood mitigation projects completed	2	2	3	3	2
	Completed storm inlet repairs	145	150	143	117	130
Improve distribution system efficiency and decrease the amount of unaccounted water loss	Percent of total unaccounted water flow (from LMO-2)	-5.36% *	1.00%	4.5%	5.0%	3.0%

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

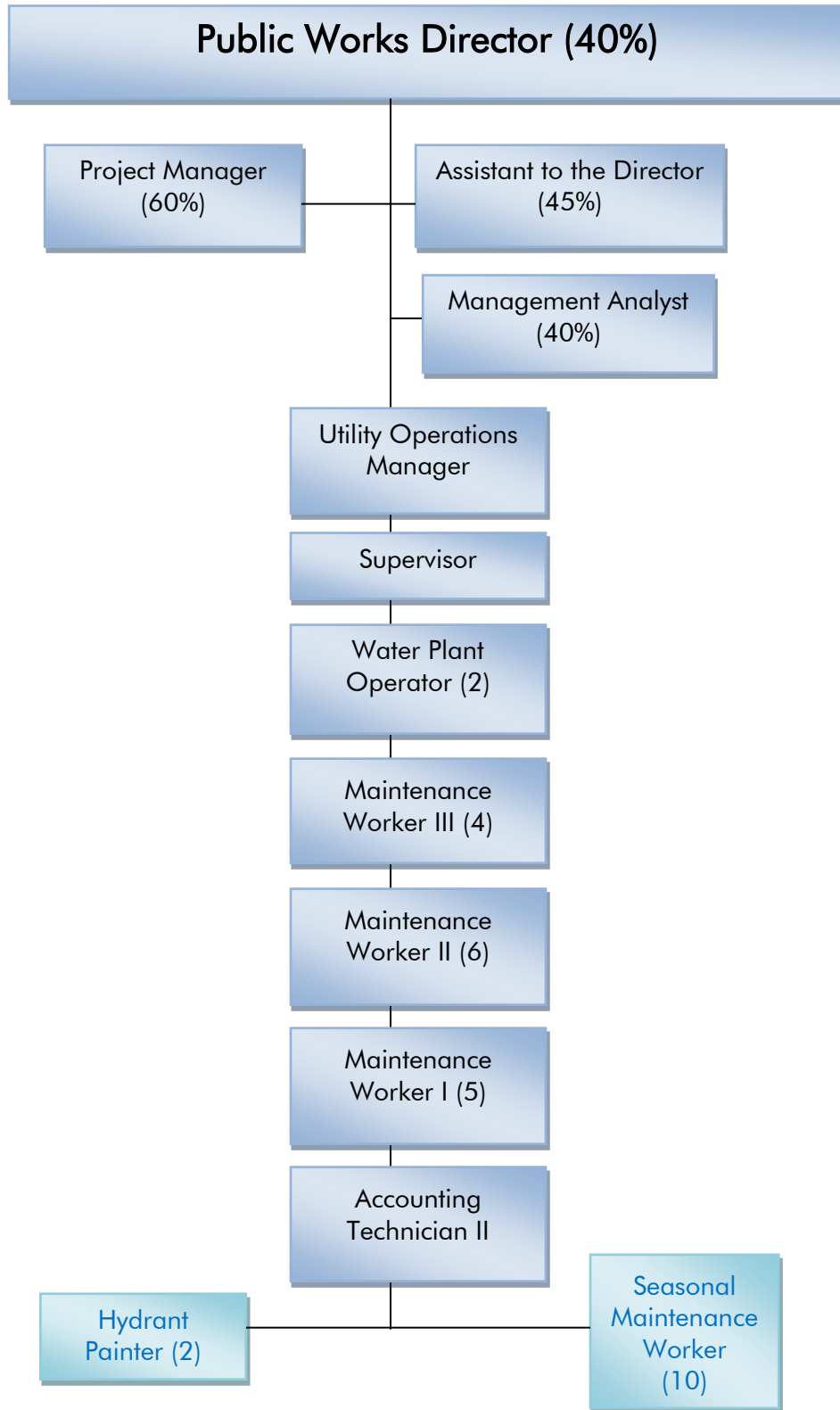


Water and Sewer Fund Revenue Summary



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

	FY2016 Actual	FY2017 Actual	FY2018 Amended Budget	FY2019 Budget
Water Sales and Services	\$ 14,143,395	\$ 15,680,666	\$ 15,268,947	\$ 16,905,300
Solid Waste Disposal Fees	5,323,242	5,533,795	5,612,028	6,120,412
Sanitary Sewer Fees	1,932,602	2,159,506	2,050,297	2,332,300
Storm Sewer Revenue	2,812,458	3,395,082	2,983,736	3,666,700
Monthly Service Charges	1,268,270	1,341,547	1,345,508	1,448,900
Line of Credit Proceeds	-	-	6,552,500	-
Connection Fees	712,376	921,392	724,200	661,600
Interfund Transfer	365,037	384,084	389,607	334,940
Property Tax - Debt Service	-	-	-	46,000
Miscellaneous Income	383,735	100,104	124,233	121,537
Total Revenues	\$ 26,941,114	\$ 29,516,176	\$ 35,051,056	\$ 31,637,689



Part-time positions are indicated by blue text.



WATER & SEWER FUND - PUBLIC WORKS UTILITIES DIVISION BUDGETED POSITIONS

FULL TIME POSITION TITLE	FY2017	FY2018	FY2019
Public Works Director	0.40	0.40	0.40
Assistant Director	0.40	0	0
Project Manager	0	0.40	0.60
Assistant to the Director	0	0.55	0.45
PW Improvement Project Coordinator	0.55	0	0
Management Analyst	0.40	0.40	0.40
Utility Operations Manager	1	1	1
Utility Foreman	0	1	0
Utility Supervisor	1	0	1
Water Plant Operator	2	2	2
Maintenance Worker I	6	5	5
Maintenance Worker II	7	7	6
Maintenance Worker III	2	3	4
Accounting Technician II	0	0	1
Senior Service Representative	1	1	0
TOTAL FULL TIME PERSONNEL	21.75	21.75	21.85

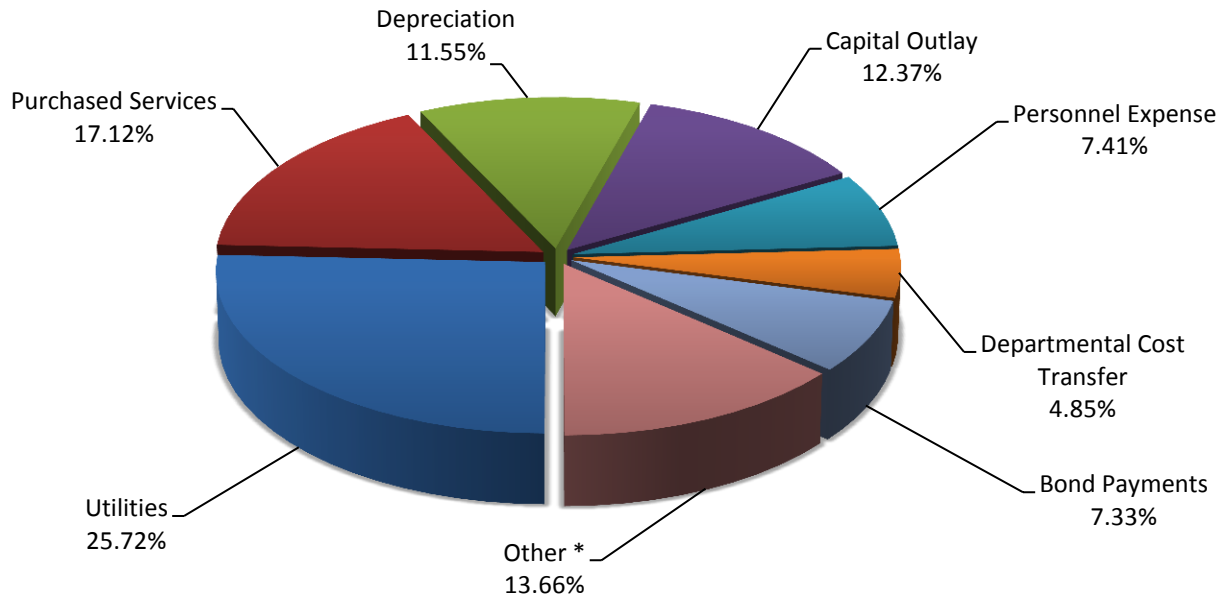
PART TIME POSITION TITLE			
Hydrant Painter	2	2	2
Intern / Undergrad	1	0	0
Seasonal Maintenance	16	16	10
TOTAL PART TIME PERSONNEL	19	18	12

WATER & SEWER FUND - FINANCE DIVISION BUDGETED POSITIONS

FULL TIME POSITION TITLE	FY2017	FY2018	FY2019
Accounting Technician II	3	3	2
TOTAL FULL TIME PERSONNEL	3	3	2



Water and Sewer Fund Expenditure Summary

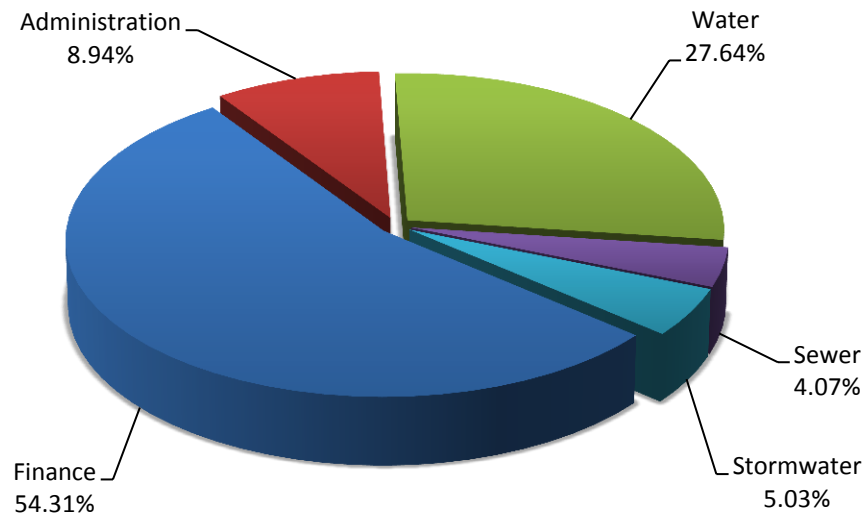


*Other includes Credit, Collection & Bank, Professional Services, Rent, Insurance, Supplies, Repair & Maintenance and Miscellaneous Expenses

	FY2016 Actual	FY2017 Actual	FY2018 Amended Budget	FY2019 Budget
Personnel Services	\$ 1,859,611	\$ 1,807,692	\$ 2,055,005	\$ 2,050,399
Employee Benefits	767,274	735,829	856,931	726,626
Employee Reimbursements	17,352	26,181	41,410	34,840
Credit, Collection & Bank Charges	119,970	127,579	114,131	121,000
Professional Services	565,146	162,950	862,378	65,956
Utilities	9,342,052	9,373,522	9,352,374	9,762,733
Purchased Services	5,450,266	5,609,698	5,898,239	6,497,582
Repair & Maintenance	709,377	1,236,388	3,444,843	4,066,820
Rent	2,249	6,794	9,297	9,297
Insurance	354,757	344,000	320,392	292,053
Supplies	622,038	784,239	952,937	531,637
Capital Outlay	-	-	13,965,558	4,694,000
Depreciation	4,015,477	4,171,927	4,210,000	4,385,000
Debt Service	527,952	729,764	2,398,859	2,781,257
Miscellaneous Expenses	94,368	76,640	100,000	100,000
Departmental Cost Transfer	1,689,298	1,437,645	1,734,450	1,841,553
Total Expenditures	\$ 26,137,187	\$ 26,630,847	\$ 46,316,804	\$ 37,960,753



Water and Sewer Fund Expenditure Summary by Division



	FY 2016 Actual	FY 2017 Actual	FY2018 Amended Budget	FY2019 Budget
Finance	\$ 16,987,809	\$ 17,233,328	\$ 19,167,526	\$ 20,617,874
Administration	3,141,576	2,992,005	4,132,436	3,394,902
Water	3,213,137	3,548,690	10,535,249	10,491,615
Sewer	1,057,878	1,114,005	2,246,931	1,545,210
Stormwater	1,736,787	1,742,820	10,234,662	1,911,152
Total Expenditures	\$ 26,137,187	\$ 26,630,847	\$ 46,316,804	\$ 37,960,753

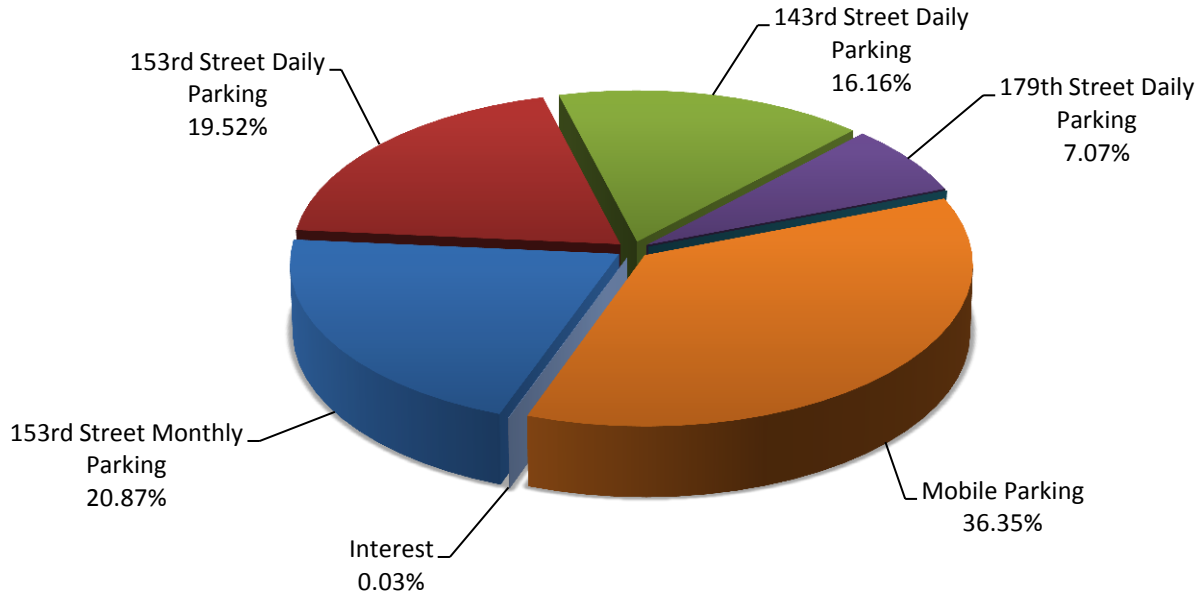


The Commuter Parking Fund receives daily and monthly permit fee revenues from the three commuter parking lots located within the Village of Orland Park. Daily parking fees are set at \$1.50 and monthly permit fees are \$35.00. Automated systems for the collection of daily fees are installed at the 143rd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



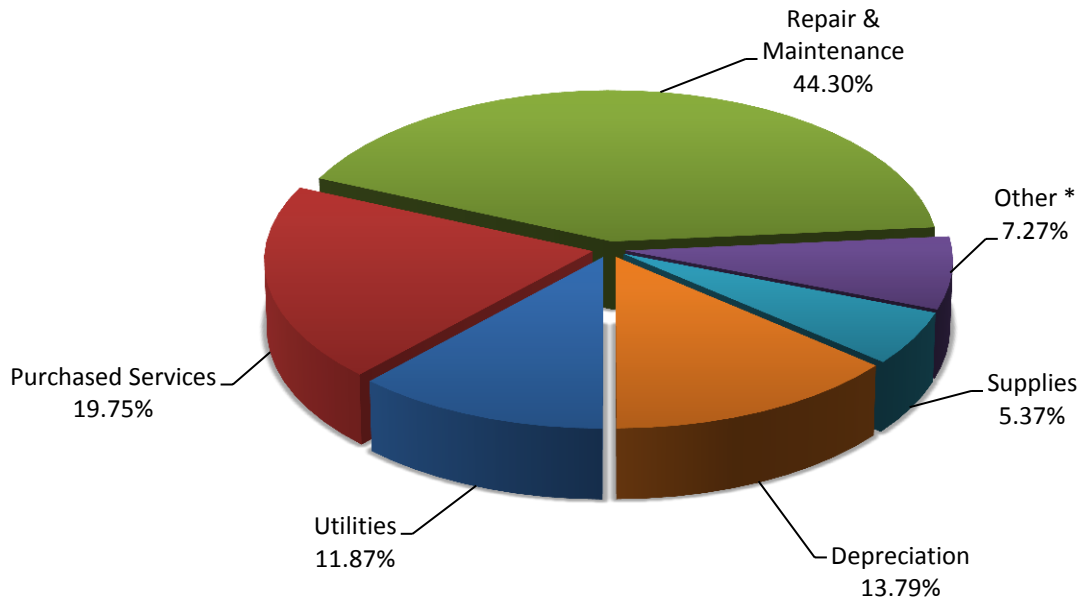
Commuter Parking Fund Revenue Summary



	FY2016 Actual	FY2017 Actual	FY2018 Amended Budget	FY2019 Budget
153rd Street Monthly Parking	\$ 58,800	\$ 58,415	\$ 56,000	\$ 62,000
153rd Street Daily Parking	83,536	72,752	65,000	58,000
143rd Street Daily Parking	75,500	62,278	63,000	48,000
179th Street Daily Parking	28,310	24,246	25,000	21,000
Value Cards	3,892	2,150	-	-
Mobile Parking	71,682	87,638	98,000	108,000
Interest	65	62	66	95
Total Revenues	\$ 321,785	\$ 307,541	\$ 307,066	\$ 297,095



Commuter Parking Fund Expenditure Summary



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

	FY2016 Actual	FY2017 Actual	FY2018 Amended Budget	FY2019 Budget
Utilities	\$ 45,802	\$ 46,505	\$ 50,550	\$ 49,760
Purchased Services	61,658	78,854	22,756	82,793
Repair & Maintenance	178,205	165,868	160,709	175,820
Credit, Collection & Bank Charges	9,844	12,396	11,829	20,000
Insurance	4,044	5,003	3,951	3,477
Professional Services	288	288	300	300
Rent	6,708	6,708	6,708	6,708
Supplies	8,760	6,285	29,670	22,500
Capital Outlay	-	-	-	10,000
Depreciation	61,964	61,965	85,000	57,800
Total Expenditures	\$ 377,273	\$ 383,873	\$ 371,473	\$ 429,158

Debt Service Funds

Budget
Fiscal Year 2019



The following pages contain a summary of the Village’s outstanding general obligation debt as of the beginning of the FY2019 budget year. During the Village’s last debt issuance, which was in September, 2017, the Village maintained its bond rating with Standard & Poor’s and Moody’s. The current Moody’s rating is Aa1, and the current Standard and Poor’s rating is AA+. As a home-rule unit, no legal limit exists on the amount of debt that can be outstanding at any given time.

The total outstanding amounts are:

Total Principal	\$ 61,805,000
Total Interest	5,145,270
Grand Total	<u>\$ 66,950,270</u>

Year Ending Amounts:

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

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.



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 2013A
2019	\$ 980,568	\$ 1,431,500	\$ 890,600	\$ 1,085,625	\$ 1,099,275
2020	556,805	-	890,100	1,074,750	1,087,675
2021	565,145	-	894,300	8,162,063	8,173,900
2022	912,120	-	893,100	8,205,562	8,209,575
2023	-	-	896,600	-	-
2024	-	-	894,700	-	-
2025	-	-	892,500	-	-
2026	-	-	-	-	-
2027	-	-	-	-	-
2028	-	-	-	-	-
Total	\$ 3,014,638	\$ 1,431,500	\$ 6,251,900	\$ 18,528,000	\$ 18,570,425
Maturity Date	12/1/2022	12/1/2019	12/1/2025	12/1/2022	12/1/2022



General Obligation Bonded Debt (Principal and Interest)

G.O. Series 2013C	G.O. Series 2015A	G.O. Series 2016 *	G.O. Series 2017	Total Outstanding
\$ 290,056	\$ 1,003,600	\$ 611,650	\$ 758,100	\$ 8,150,974
1,328,056	-	616,750	724,850	6,278,986
1,340,256	-	616,550	691,600	20,443,814
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
\$ 9,758,732	\$ 1,003,600	\$ 6,216,925	\$ 2,174,550	\$ 66,950,270
12/1/2026	12/1/2019	12/1/2028	12/1/2021	

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



Village of Orland Park

Fiscal Year 2019

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 2013A
2019	\$ 885,000	\$ 1,400,000	\$ 775,000	\$ 725,000	\$ 725,000
2020	490,000	-	790,000	725,000	725,000
2021	515,000	-	810,000	7,825,000	7,825,000
2022	880,000	-	825,000	8,025,000	8,025,000
2023	-	-	845,000	-	-
2024	-	-	860,000	-	-
2025	-	-	875,000	-	-
2026	-	-	-	-	-
2027	-	-	-	-	-
2028	-	-	-	-	-
Total	\$ 2,770,000	\$ 1,400,000	\$ 5,780,000	\$ 17,300,000	\$ 17,300,000
Maturity Date	12/1/2022	12/1/2019	12/1/2025	12/1/2022	12/1/2022



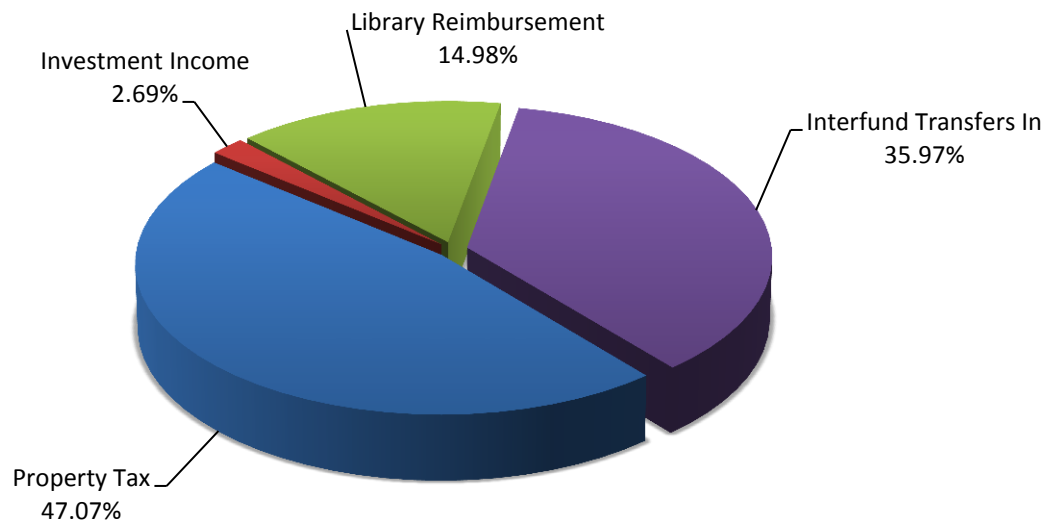
General Obligation Bonded Debt (Principal)

G.O. Series 2013C	G.O. Series 2015A	G.O. Series 2016 *	G.O. Series 2017	Total Outstanding
\$ 100,000	\$ 965,000	\$ 495,000	\$ 665,000	\$ 6,735,000
1,140,000	-	510,000	665,000	5,045,000
1,175,000	-	520,000	665,000	19,335,000
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
\$ 8,765,000	\$ 965,000	\$ 5,530,000	\$ 1,995,000	\$ 61,805,000
12/1/2026	12/1/2019	12/1/2028	12/1/2021	

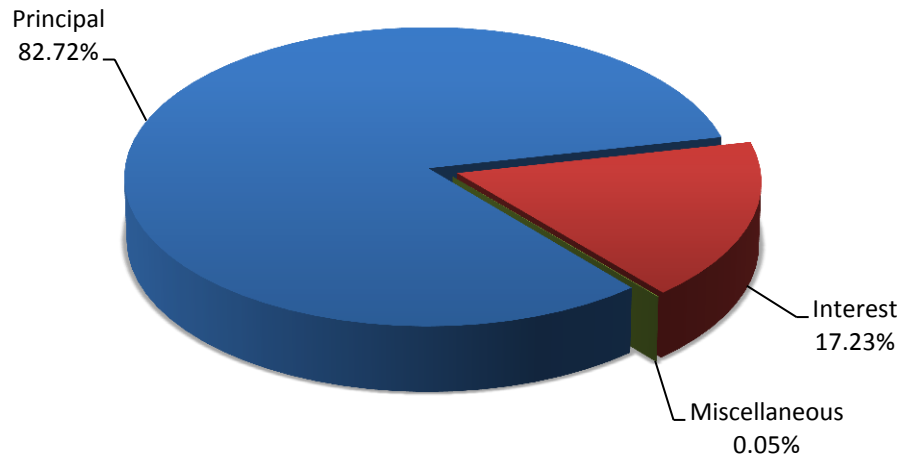
* The Water and Sewer Fund (Enterprise Fund) budgets for payments in the General Obligation Bonds, Series 2016



Debt Service Funds Revenue Summary



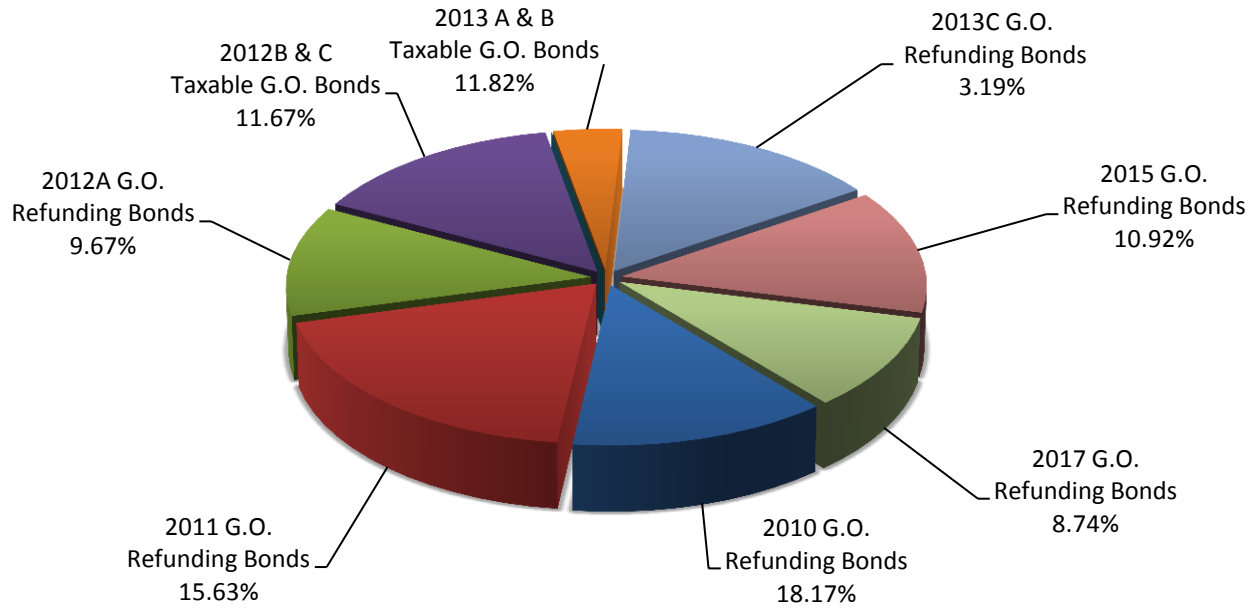
	FY 2016 Actual	FY 2017 Actual	FY2018 Amended Budget	FY2019 Budget
Property Tax	\$ 4,961,089	\$ 4,907,502	\$ 4,051,696	\$ 3,080,200
Investment Income	295	21,934	201,492	129,322
Library Reimbursement	1,645,693	1,683,393	1,664,968	980,568
Interfund Transfers In	20,132	29,712,494	2,381,791	2,353,833
Total Revenues	\$ 6,627,209	\$ 36,325,324	\$ 8,299,947	\$ 6,543,923



	FY 2016 Actual	FY 2017 Actual	FY2018 Amended Budget	FY2019 Budget
Principal	\$ 8,005,000	\$ 8,240,000	\$ 7,635,000	\$ 6,240,000
Interest	1,885,436	1,639,611	1,527,070	1,299,324
Miscellaneous	4,800	6,977	4,225	3,750
Interfund Transfers Out	20,132	147,000	-	-
Credit, Collection & Bank Charges	1,005	105	-	-
Total Expenditures	\$ 9,916,374	\$ 10,033,694	\$ 9,166,295	\$ 7,543,074



Debt Service Funds Expenditure Summary by Fund



	FY 2016 Actual	FY 2017 Actual	FY2018 Amended Budget	FY2019 Budget
2006 G.O. Bonds	\$ 20,132	\$ -	\$ -	\$ -
2007 G.O. Bonds	100	-	-	-
2009 G. O. Refunding Bonds	801,159	893,905	-	-
2010 G.O. Refunding Bonds	2,459,658	2,489,215	1,665,418	981,018
2011 G.O. Refunding Bonds	1,431,087	1,424,622	1,432,800	1,431,975
2012A G.O. Refunding Bonds	890,808	891,182	886,175	891,075
2012B & C Taxable G.O. Bonds	1,059,838	1,052,704	1,069,850	1,086,100
2012D G.O. Refunding Bonds	929,385	931,788	933,775	-
2013 A & B Taxable G.O. Bonds	1,074,175	1,067,696	1,083,850	290,531
2013C G.O. Refunding Bonds	271,031	294,623	292,531	1,099,750
2015 G.O. Refunding Bonds	979,000	986,167	1,001,075	1,004,075
2017 G.O. Refunding Bonds	-	1,792	800,821	758,550
Total Expenditures	\$ 9,916,374	\$ 10,033,694	\$ 9,166,295	\$ 7,543,074

Capital Project Funds

**Budget
Fiscal Year 2019**



Capital Project Funds Description

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, buildings, and other infrastructure improvements. Additional detailed information regarding the budgeted capital improvements can be found in the Capital Improvements Section of this document.



Revenue Summary

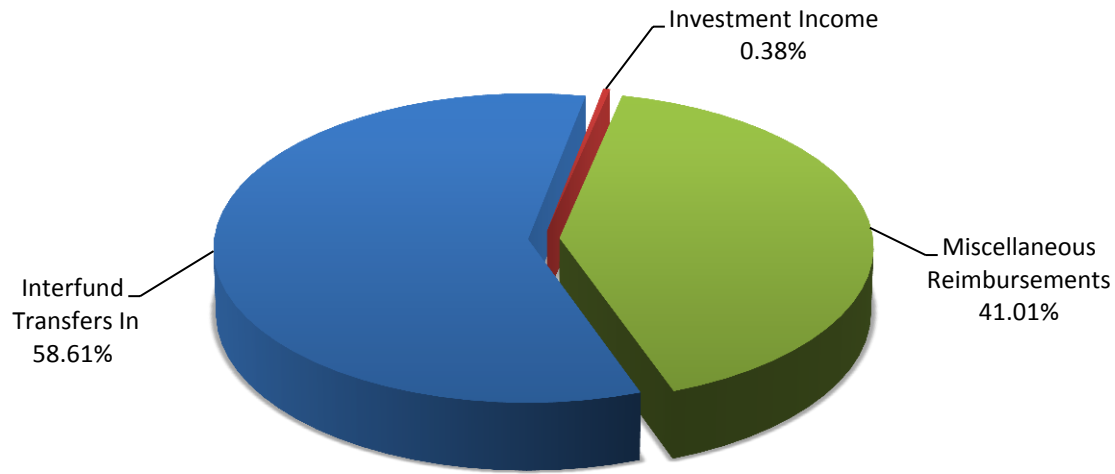
	FY 2016 Actual	FY 2017 Actual	FY2018 Amended Budget	FY2019 Budget
Road Exaction Fees	\$ 316,035	\$ 273,199	\$ 422,750	\$ 278,800
Investment Income	4,440	1,700	1,846	2,637
Total Revenue	\$ 320,474	\$ 274,899	\$ 424,596	\$ 281,437

Expenditure Summary

	FY 2016 Actual	FY 2017 Actual	FY2018 Amended Budget	FY2019 Budget
Interfund Transfer Out	\$ 1,202,808	\$ 302,021	\$ 324,596	\$ -
Credit, Collection & Bank Charges	118	-	-	-
Professional Services	-	-	-	-
Total Expenditures	\$ 1,202,926	\$ 302,021	\$ 324,596	\$ -



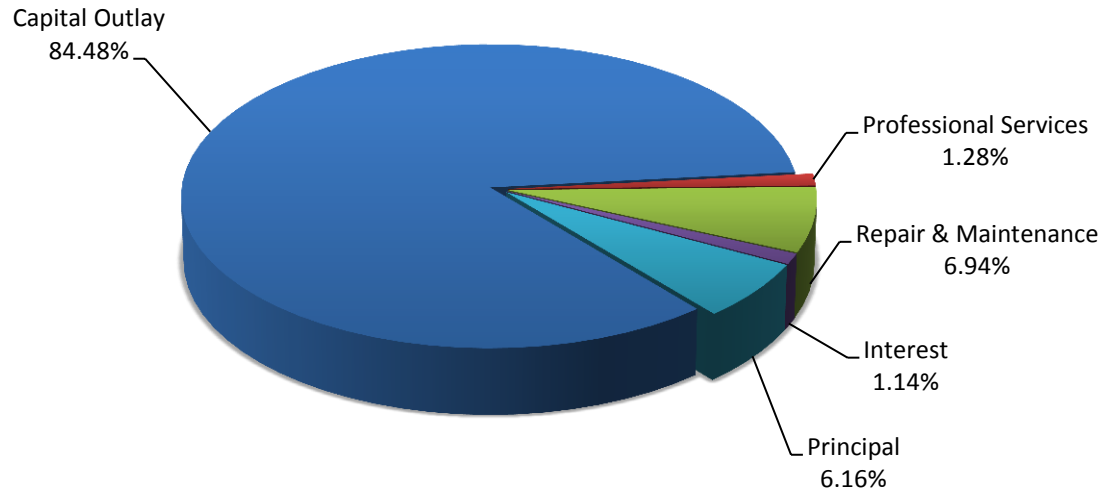
Capital Improvement Fund Revenue Summary



	FY 2016 Actual	FY 2017 Actual	FY2018 Amended Budget	FY2019 Budget
Interfund Transfers In	\$ 5,968,154	\$ 11,247,980	\$ 9,504,304	\$ 6,451,729
Investment Income	27,490	26,667	28,648	41,562
Miscellaneous Reimbursements	948,928	732,821	1,767,196	4,514,857
Line of Credit Proceeds	678,000	394,500	7,155,318	-
Total Revenues	\$ 7,622,572	\$ 12,401,968	\$ 18,455,466	\$ 11,008,148



Capital Improvement Fund Expenditure Summary



	FY 2016 Actual	FY 2017 Actual	FY2018 Amended Budget	FY2019 Budget
Capital Outlay	\$ 5,458,779	\$ 4,680,197	\$ 11,706,434	\$ 9,131,000
Intergovernmental Agreement *	3,367,788	7,522,575	7,639,272	-
Repair & Maintenance	1,072,369	895,088	1,970,730	750,000
Professional Services	18,617	16,147	689,244	138,000
Interest	39,312	66,143	123,022	123,022
Principal	-	222,042	666,126	666,126
Credit and Collection	1,447	83	-	-
Other Financing Uses	-	38,000	-	-
Interfund Transfers Out	-	367,000	1,834,440	-
Miscellaneous	-	8,990	-	-
Supplies	339	63,994	37,351	-
Total Expenditures	\$ 9,958,651	\$ 13,880,259	\$ 24,666,619	\$ 10,808,148

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



Revenue Summary

	FY 2016 Actual	FY 2017 Actual	FY2018 Amended Budget	FY2019 Budget
Bond Proceeds	\$ -	\$ 2,645,000	\$ -	\$ -
Bond Premium	-	236,289	-	-
Interfund Transfers In	-	147,000	-	-
Total Revenue	\$ -	\$ 3,028,289	\$ -	\$ -

Expenditure Summary

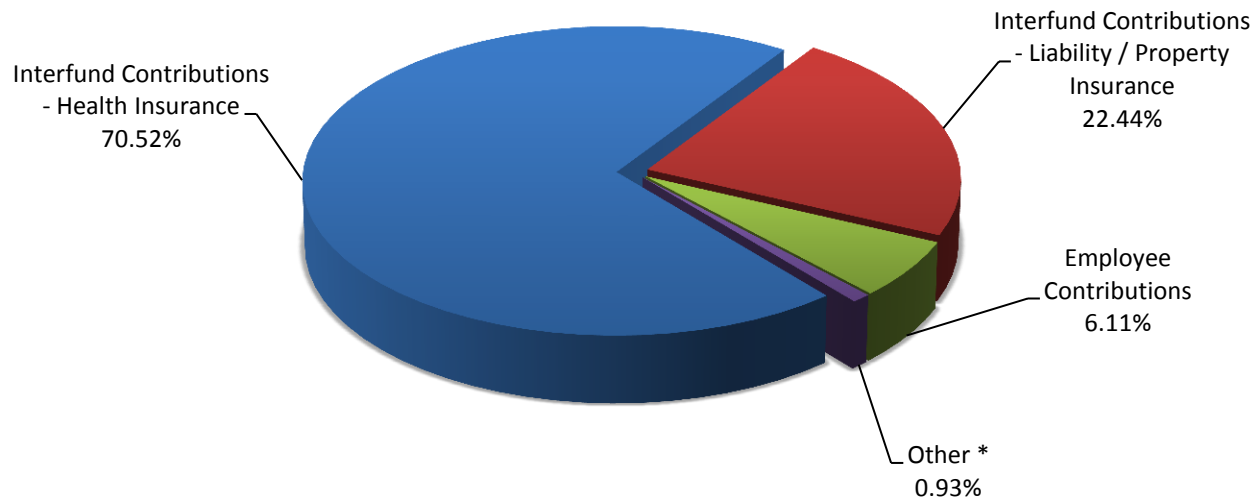
	FY 2016 Actual	FY 2017 Actual	FY2018 Amended Budget	FY2019 Budget
Bond Issuance Costs	\$ -	\$ 37,477	\$ -	\$ -
Payment to Escrow Agent	-	2,972,988	-	-
Total Expenditures	\$ -	\$ 3,010,464	\$ -	\$ -

Internal Service Fund

**Budget
Fiscal Year 2019**



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.

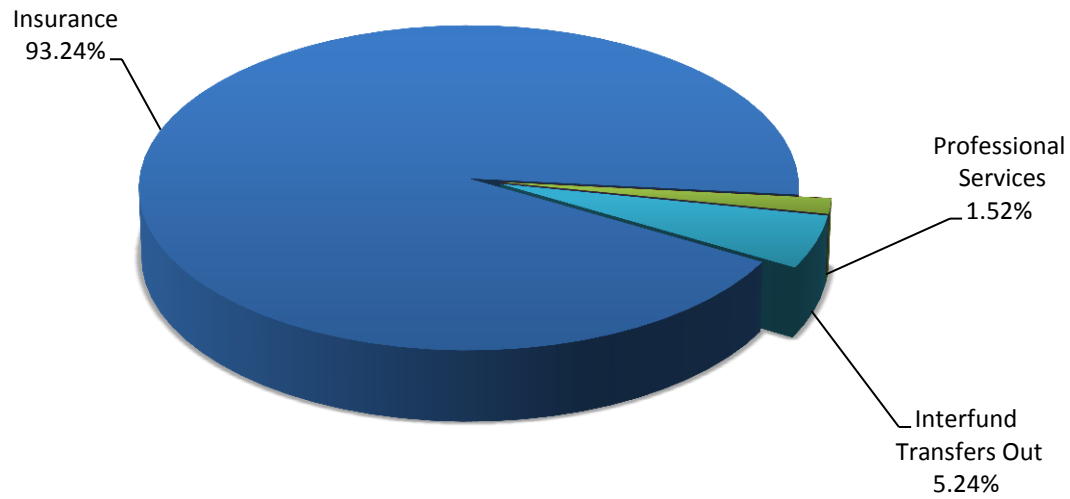


* Other includes Interest and Reimbursements.

	FY 2016 Actual	FY 2017 Actual	FY2018 Amended Budget	FY2019 Budget
Interfund Contributions - Health Insurance	\$ 4,753,060	\$ 4,950,433	\$ 5,630,800	\$ 5,121,255
Interfund Contributions - Liability / Property Insurance	1,586,028	1,679,766	1,560,133	1,629,607
Cobra Payments **	269,677	340,675	476,788	-
Library Contributions ***	423,860	474,306	509,935	-
Employee Contributions	348,850	349,593	425,836	443,837
Interest	8,154	10,621	9,821	17,469
Reimbursements	95,710	53,028	30,000	50,000
Total Revenues	\$ 7,485,338	\$ 7,858,422	\$ 8,643,313	\$ 7,262,168

** Cobra payments are being made out of the Retiree Medical & OPEB Trust Fund, which is new in 2019.

*** The Library will not be participating in the Village's insurance plan beginning in 2019.



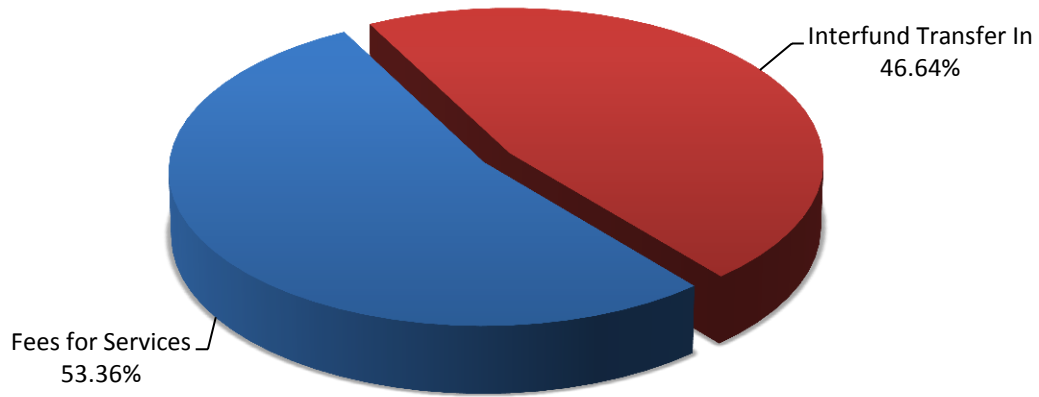
	FY 2016 Actual	FY 2017 Actual	FY2018 Amended Budget	FY2019 Budget
Insurance	\$ 6,950,360	\$ 6,729,564	\$ 8,679,799	\$ 7,100,256
Credit, Collection & Bank Charges	18,408	108	-	-
Professional Services	101,372	126,387	131,377	115,800
Employee Benefits	4,559	-	-	-
Interfund Transfers Out	-	-	-	398,911
Total Expenditures	\$ 7,074,699	\$ 6,856,059	\$ 8,811,176	\$ 7,614,967

Fiduciary Funds

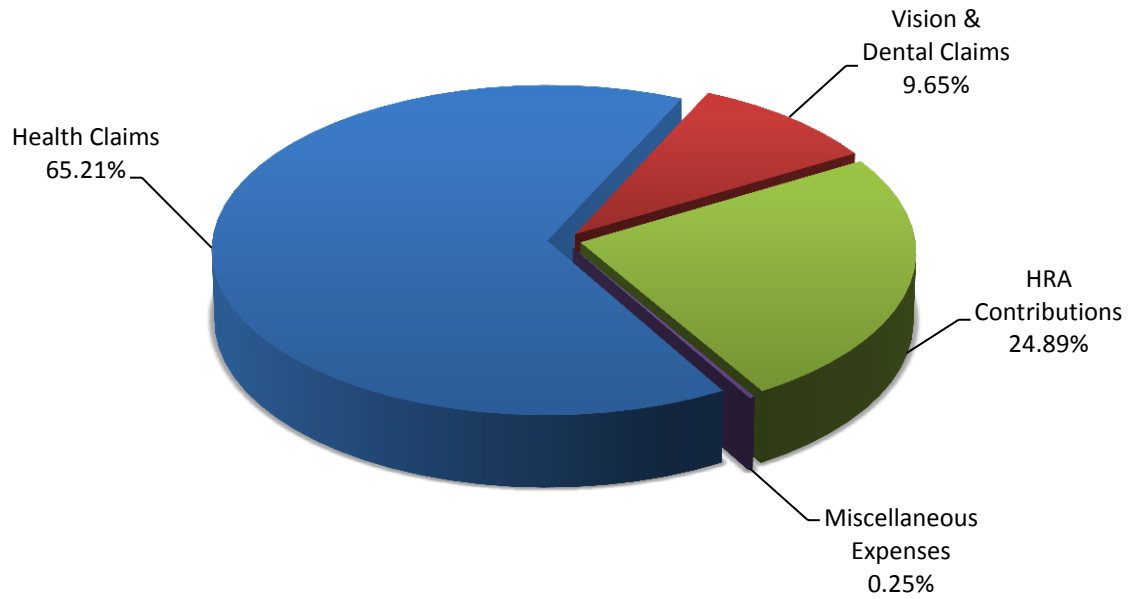
**Budget
Fiscal Year 2019**



The Village's Retiree Medical and OPEB (Other Post-Employment Benefits) Trust Fund exists to provide health insurance benefits to qualified retirees and their eligible dependents in accordance with the retiree health insurance plan established by the Village. The Fund is reported as a trust (fiduciary) fund of the Village operated in accordance with Section 115(1) of the Internal Revenue Code. The Trust was approved by the Village Board on September 7, 2018. This trust functions for the benefit of these individuals and is governed by a five-member Board of Trustees. Reserves of approximately \$1,100,000 were set aside in the Village's Insurance Fund for liabilities related to OPEB in previous years. These funds were transferred to the Trust Fund during 2018. Payments from retirees for continued medical coverage and the related expenditure will be recorded in this Fund. For employees electing to participate in the Early Retirement Incentive Programs, the Village will fund a Health Reimbursement Arrangement (HRA) from this Fund with funding provided by the Insurance Fund.



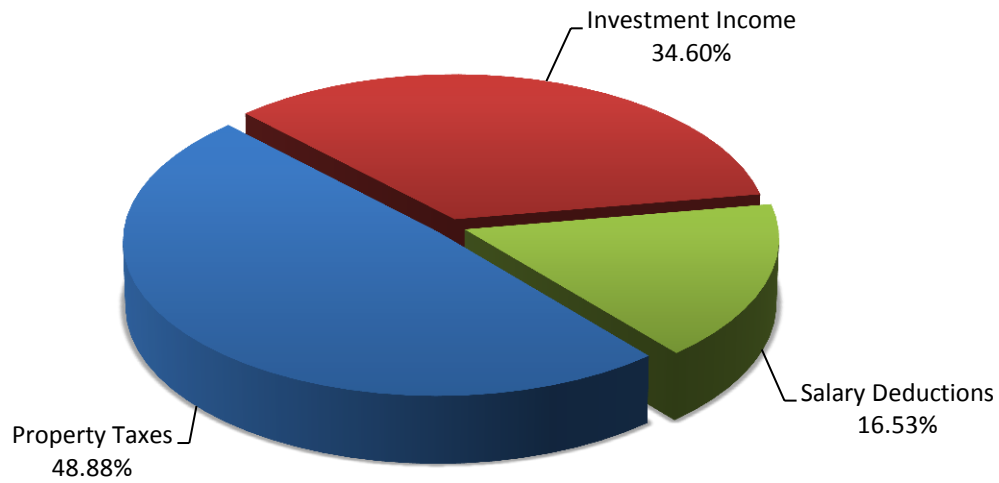
	FY 2016 Actual	FY 2017 Actual	FY2018 Amended Budget	FY2019 Budget
Fees for Services	\$ -	\$ -	\$ -	\$ 456,434
Interfund Transfer In	-	-	-	398,911
Total Revenues	\$ -	\$ -	\$ -	\$ 855,345



	FY 2016 Actual	FY 2017 Actual	FY2018 Amended Budget	FY2019 Budget
Health Claims	\$ -	\$ -	\$ -	\$ 397,621
Vision & Dental Claims	-	-	-	58,813
HRA Contributions	-	-	-	151,786
Miscellaneous Expenses	-	-	-	1,500
Total Expenditures	\$ -	\$ -	\$ -	\$ 609,720



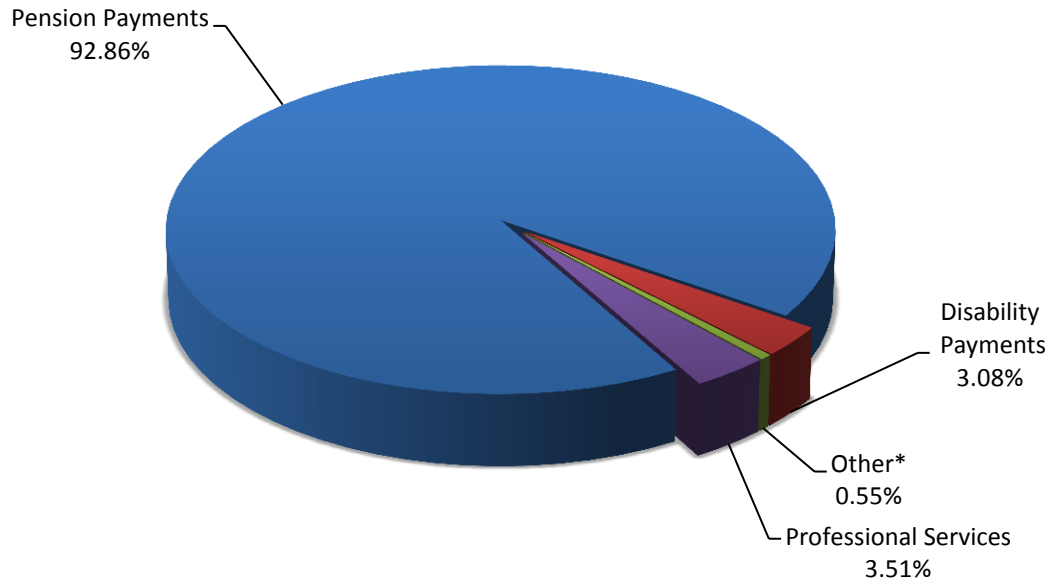
The Village's sworn police employees participate in the Police Pension Employees Retirement System (PPERS). PPERS functions for the benefit of these employees and is governed by a five-member pension board. The pension board is comprised of two members appointed by the Village's President, one elected 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 2016 Actual	FY 2017 Actual	FY2018 Amended Budget	FY2019 Budget
Property Taxes	\$ 2,757,499	\$ 3,190,585	\$ 3,017,612	\$ 3,099,295
Investment Income	6,299,267	7,702,364	1,671,788	2,193,929
Salary Deductions	943,731	953,162	1,012,922	1,047,955
Miscellaneous Income	321	2,216,902	-	-
Total Revenues	\$ 10,000,817	\$ 14,063,013	\$ 5,702,322	\$ 6,341,179



Police Pension Fund Expenditure Summary



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

	FY 2016 Actual	FY 2017 Actual	FY2018 Amended Budget	FY2019 Budget
Pension & Disability Payments	\$ 3,379,270	\$ 4,120,086	\$ 4,214,055	\$ 4,785,568
Employee Reimbursements	130	795	3,250	8,350
Credit, Collection & Bank Charges	1,035	-	200	200
Professional Services	121,821	167,436	309,900	174,575
Purchased Services	2,375	1,275	2,500	2,500
Miscellaneous Expenses	212,032	359	1,500	1,500
Total Expenditures	\$ 3,716,662	\$ 4,289,951	\$ 4,531,405	\$ 4,972,693

Component Units

**Budget
Fiscal Year 2019**



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.

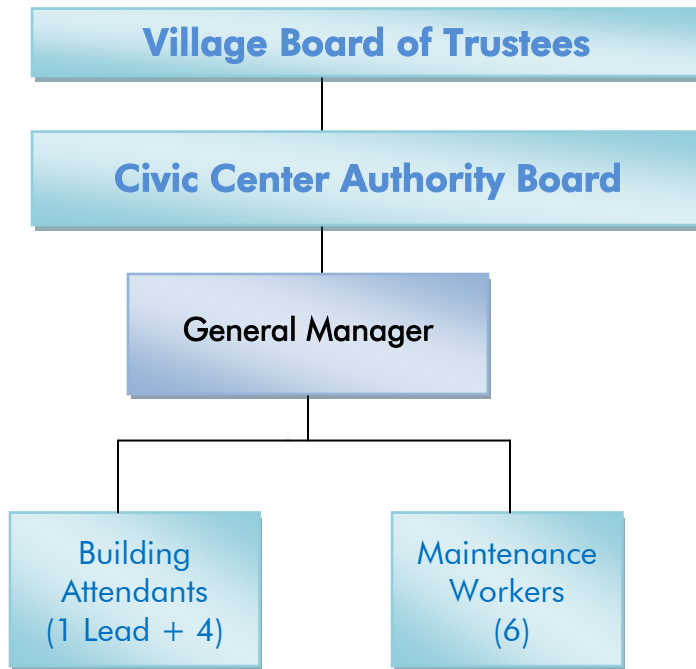
Department Functions:

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 events draw hundreds of visitors, not only from the local community, but also from the surrounding community, and 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	FY16 Actual	FY17 Actual	FY18 Actual	FY19 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	15	15	18	20
	Key Accounts	8	8	10	12
	Private Events Held	390	440	381	400

Village Board Strategic Goal: Quality of Life					
Department Objective	Performance Measure	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Target
Offer affordable community outreach programs for residents, community groups and businesses	Number of Community Outreach Hours	357	350	266	300
Continue to provide a well-maintained facility that meets the needs of both residents and businesses	% Increase in Rental Revenues	-0.1%	20.6%	-0.5%	-7.2%

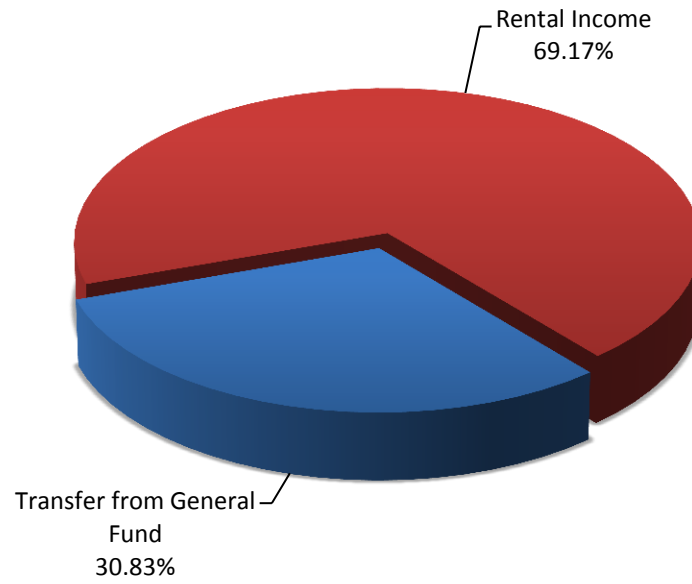




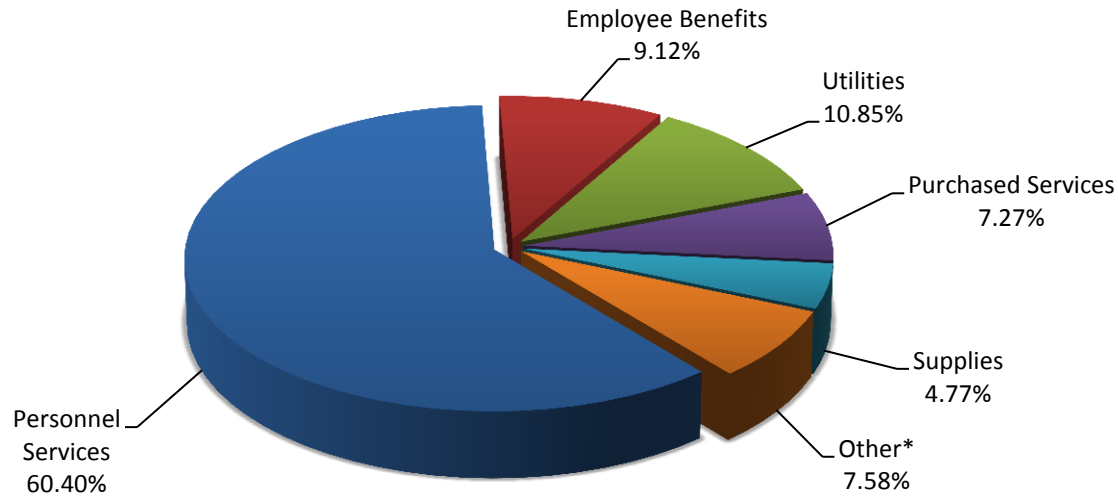
CIVIC CENTER BUDGETED POSITIONS

FULL TIME POSITION TITLE	FY2017	FY2018	FY2019
General Manager	1	1	1
TOTAL FULL TIME PERSONNEL	1	1	1

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



	FY 2016 Actual	FY 2017 Actual	FY2018 Amended Budget	FY2019 Budget
Transfer from General Fund	\$ 79,016	\$ 37,644	\$ 161,773	\$ 82,438
Rental Income	200,321	200,458	120,000	185,000
Total Revenues	\$ 279,337	\$ 238,102	\$ 281,773	\$ 267,438



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

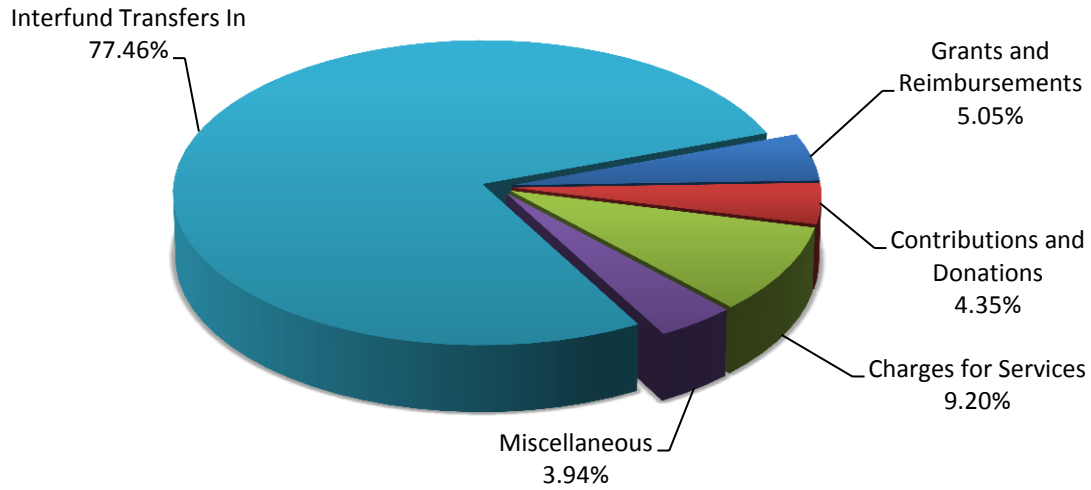
	FY 2016 Actual	FY 2017 Actual	FY2018 Amended Budget	FY2019 Budget
Personnel Services	\$ 135,832	\$ 129,479	\$ 151,693	\$ 161,535
Employee Benefits	22,051	21,356	24,646	24,384
Employee Reimbursements	835	500	500	500
Utilities	29,322	26,119	31,040	29,026
Supplies	14,880	10,390	13,670	12,770
Repair & Maintenance	33,360	12,450	24,900	4,300
Insurance	4,259	4,423	4,154	3,809
Professional Services	4,757	4,371	5,810	5,712
Purchased Services	19,603	18,956	19,210	19,452
Miscellaneous Expenses	14,139	10,208	6,150	5,950
Total Expenditures	\$ 279,037	\$ 238,252	\$ 281,773	\$ 267,438



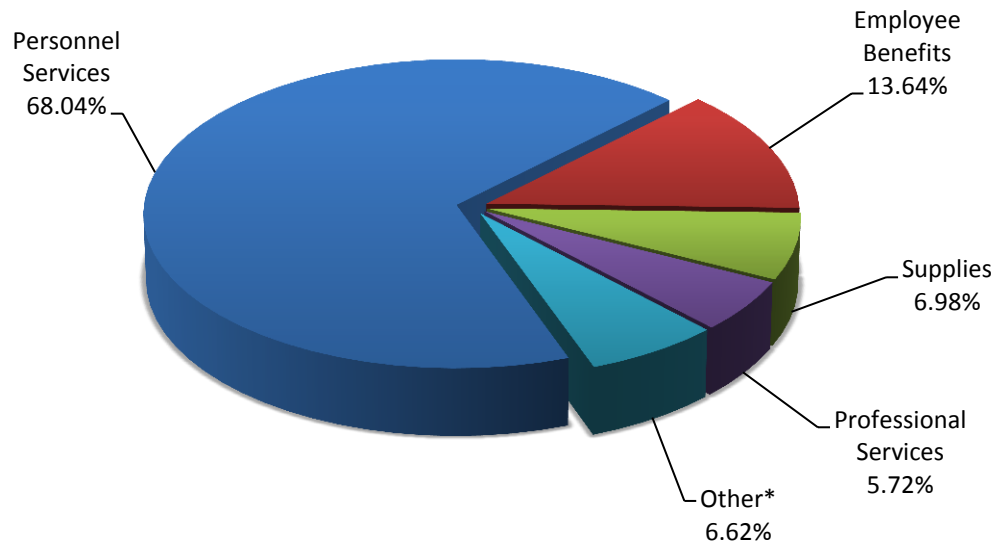
ORLAND PARK HISTORY MUSEUM BUDGETED POSITIONS

FULL TIME POSITION TITLE	FY2017	FY2018	FY2019
Museum Curator / Administrative Assistant	0	0.77	0.77
TOTAL FULL TIME PERSONNEL	0	0.77	0.77

PART TIME POSITION TITLE			
Museum Curator	1	0	0
TOTAL PART TIME PERSONNEL	1	0	0

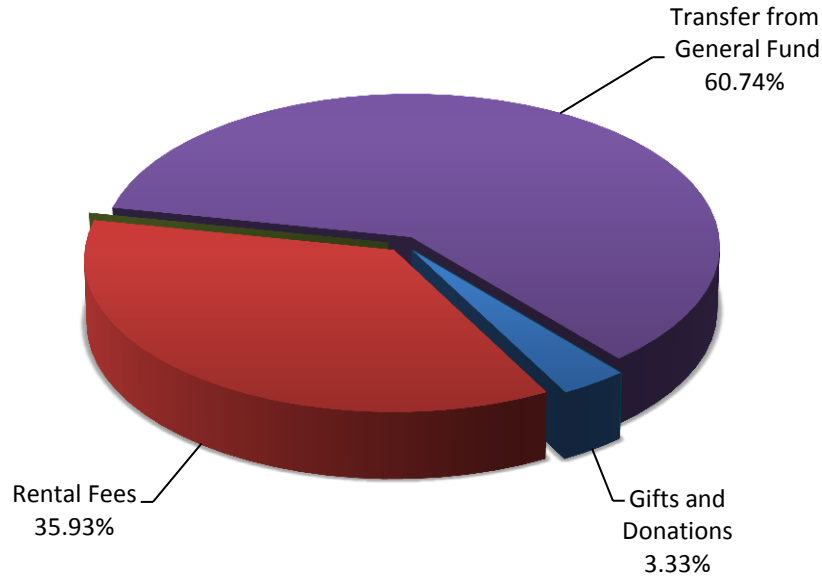


	FY 2016 Actual	FY 2017 Actual	FY2018 Amended Budget	FY2019 Budget
Grants and Reimbursements	\$ -	\$ -	\$ 1,500	\$ 2,500
Contributions and Donations	3,061	206	2,500	2,150
Charges for Services	1,126	643	4,175	4,550
Miscellaneous	-	108	300	1,950
Interfund Transfers In	20,901	27,150	41,012	38,310
Total Revenues	\$ 25,088	\$ 28,106	\$ 49,487	\$ 49,460

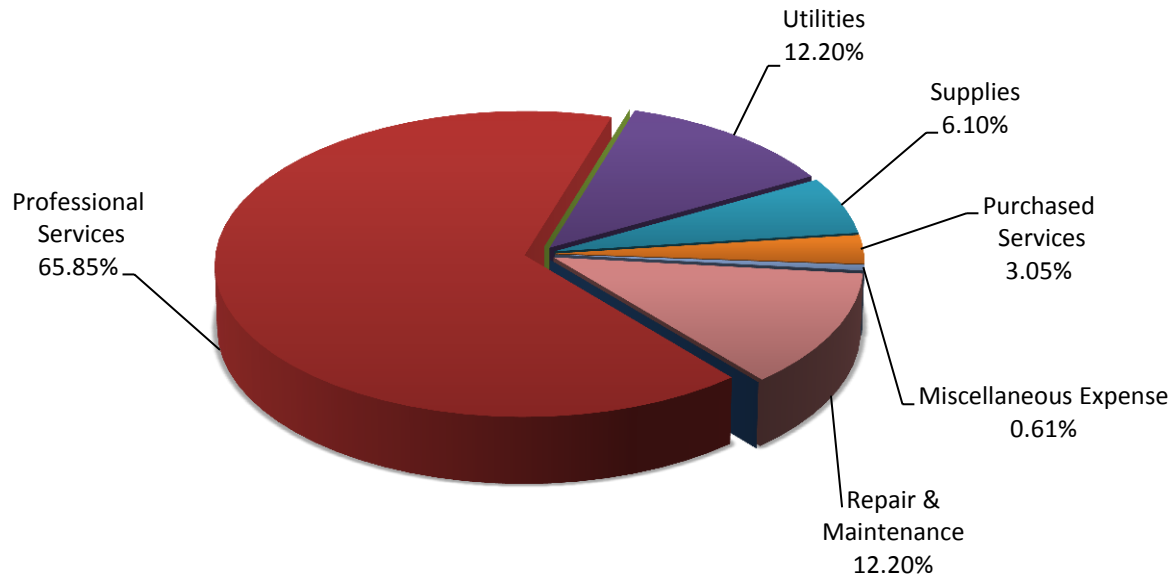


* Other includes Miscellaneous Expense, Purchased Services, Employee Reimbursements and Utilities.

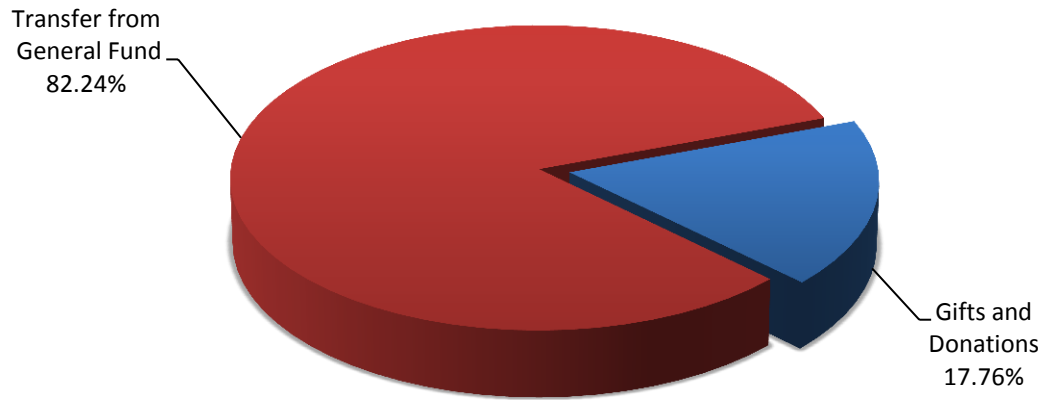
	FY 2016 Actual	FY 2017 Actual	FY2018 Amended Budget	FY2019 Budget
Personnel Services	\$ 10,272	\$ 16,770	\$ 32,721	\$ 33,651
Employee Benefits	557	3,290	6,825	6,400
Employee Reimbursements	-	165	400	450
Professional Services	5,888	291	2,759	2,684
Purchased Services	8	-	100	200
Utilities	-	35	100	75
Supplies	7,580	5,010	4,663	3,450
Repair & Maintenance	1,084	-	-	-
Program Expense	-	100	-	-
Miscellaneous Expense	-	643	1,919	2,550
Total Expenditures	\$ 25,389	\$ 26,304	\$ 49,487	\$ 49,460



	FY 2016 Actual	FY 2017 Actual	FY2018 Amended Budget	FY2019 Budget
Gifts and Donations	\$ 12,513	\$ 15,501	\$ 2,000	\$ 900
Rental Fees	-	-	-	9,702
Reimbursements	-	36,380	-	-
Transfer from General Fund	21,819	47,020	362,650	16,400
Transfer from Capital Improvement Fund	-	-	1,551,440	-
Total Revenues	\$ 34,332	\$ 98,901	\$ 1,916,090	\$ 27,002



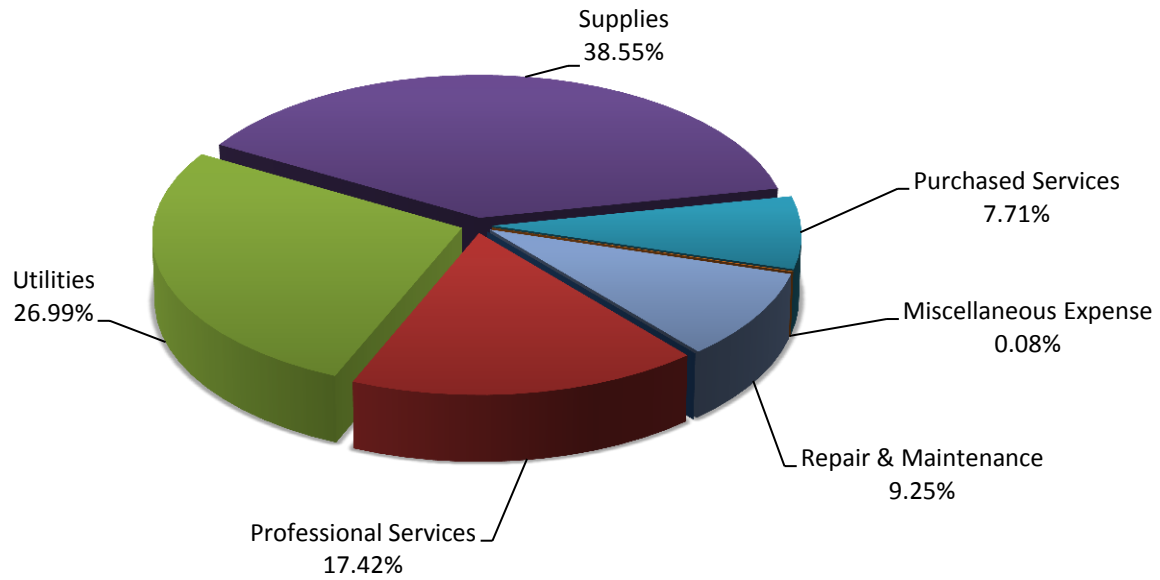
	FY 2016 Actual	FY 2017 Actual	FY2018 Amended Budget	FY2019 Budget
Capital Outlay	\$ -	\$ 41,472	\$ 2,034,251	\$ -
Professional Services	5,758	3,583	10,195	10,800
Credit, Collection & Bank Charges	997	-	-	-
Utilities	1,285	1,547	1,400	2,000
Supplies	67	-	1,000	1,000
Purchased Services	-	-	-	500
Miscellaneous Expense	31,028	699	100	100
Repair & Maintenance	-	-	-	2,000
Total Expenditures	\$ 39,135	\$ 47,301	\$ 2,046,946	\$ 16,400



	FY 2016 Actual	FY 2017 Actual	FY2018 Amended Budget	FY2019 Budget
Gifts and Donations	\$ 5,903	\$ 4,850	\$ 5,625	\$ 2,800
Transfer from General Fund	71,651	5,007	100,231	12,970
Transfer from Capital Improvement Fund	-	367,000	283,000	-
Total Revenues	\$ 77,554	\$ 376,857	\$ 388,856	\$ 15,770



Stellwagen Family Farm Foundation Expenditure Summary



	FY 2016 Actual	FY 2017 Actual	FY2018 Amended Budget	FY2019 Budget
Capital Outlay	\$ -	\$ 415,921	\$ 442,244	\$ -
Professional Services	2,421	2,159	2,040	2,260
Utilities	1,803	1,548	3,500	3,500
Supplies	-	81	5,175	5,000
Purchased Services	-	-	-	1,000
Miscellaneous Expense	67,438	5,543	10	10
Repair & Maintenance	600	600	600	1,200
Total Expenditures	\$ 72,262	\$ 425,852	\$ 453,569	\$ 12,970

Appendix and Glossary

**Budget
Fiscal Year 2019**



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. 5357

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 4th day of December 2018





John C. Mehalek, Village Clerk

VILLAGE OF ORLAND PARK

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

Ordinance No: 5357

File Number: 2018-0730

AN ORDINANCE ADOPTING THE ANNUAL BUDGET FOR THE FISCAL YEAR COMMENCING ON JANUARY 1, 2019 AND ENDING ON DECEMBER 31, 2019 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 4th day of December, 2018 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: 5357

AN ORDINANCE ADOPTING THE ANNUAL BUDGET FOR THE FISCAL YEAR COMMENCING ON JANUARY 1, 2019 AND ENDING ON DECEMBER 31, 2019 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 2019

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, 2019.

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 3rd day of December, 2018

/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: 5357

DEPOSITED in my office this 3rd day of December, 2018

/s/ John C. Mehalek

John C. Mehalek, Village Clerk

APPROVED this 3rd day of December, 2018

/s/ Keith Pekau

Keith Pekau, Village President

PUBLISHED this 4th day of December, 2018

/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.
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 Principles (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.
HRA (Health Reimbursement Arrangement)	An HRA is a tax-exempt irrevocable trust arrangement into which funds are deposited by the Village on behalf of the retiree. The funds can be used to pay for retiree and retiree's dependent(s) healthcare costs even if the retiree does not continue on the Village's employee benefits program.
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.
OPEB (Other Post-Employment Benefits)	Benefits payable to retired employees and their eligible dependents which include medical, dental and vision insurance benefits.
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.