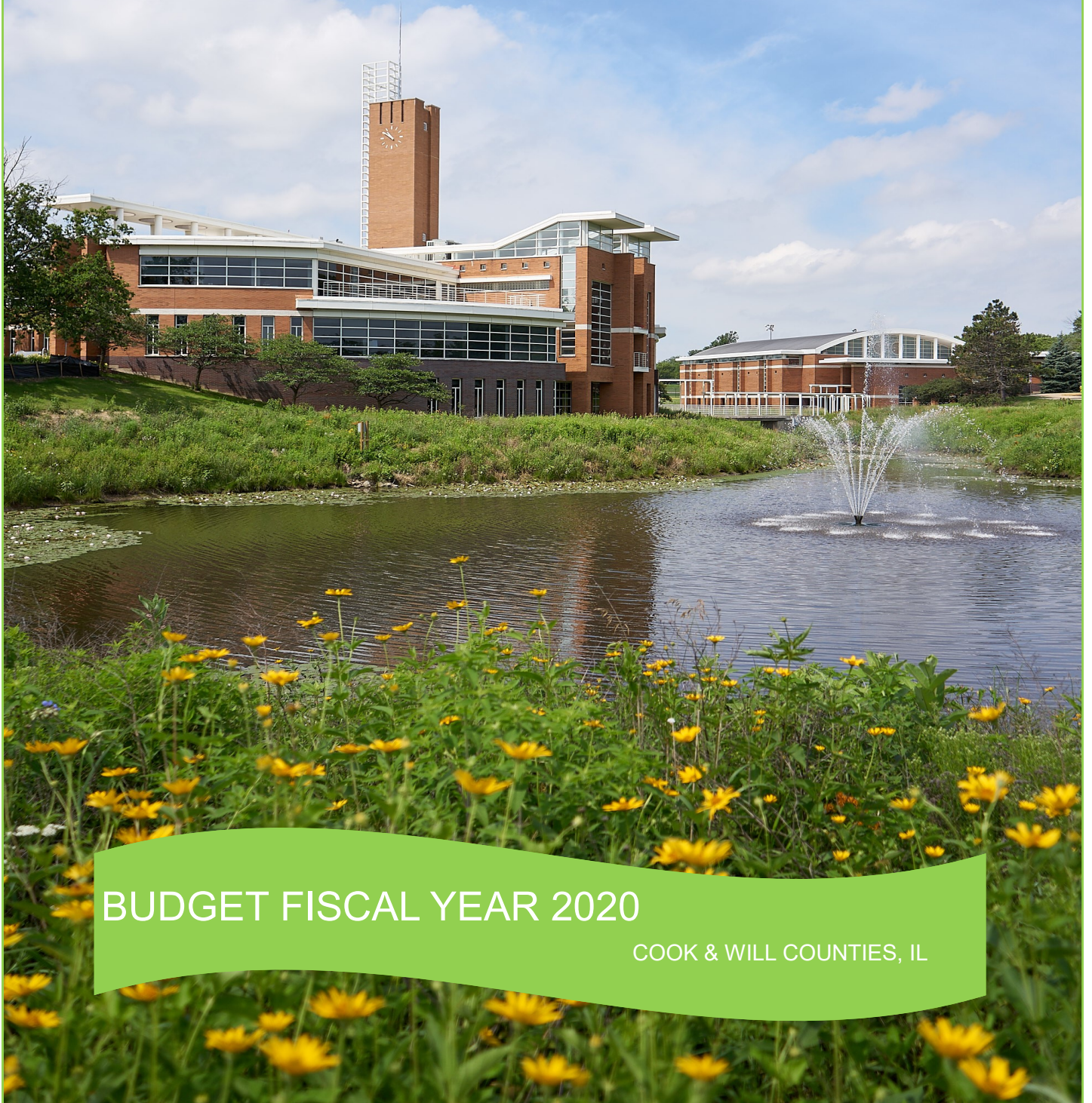


ORLAND PARK



BUDGET FISCAL YEAR 2020

COOK & WILL COUNTIES, IL

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ADOPTED BUDGET

FY 2020

January 1, 2020 – December 31, 2020

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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, 2019. 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, 2019

Christopher P. Morill

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



James V. Dodge, Jr.
Trustee from 1996 - present



Daniel T. Calandriello
Trustee from 2013 - present



William Healy
Newly Elected Trustee 2019



Cynthia Nelson Katsenes
Newly Elected Trustee 2019



Michael R. Milani
Newly Elected Trustee 2019





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.

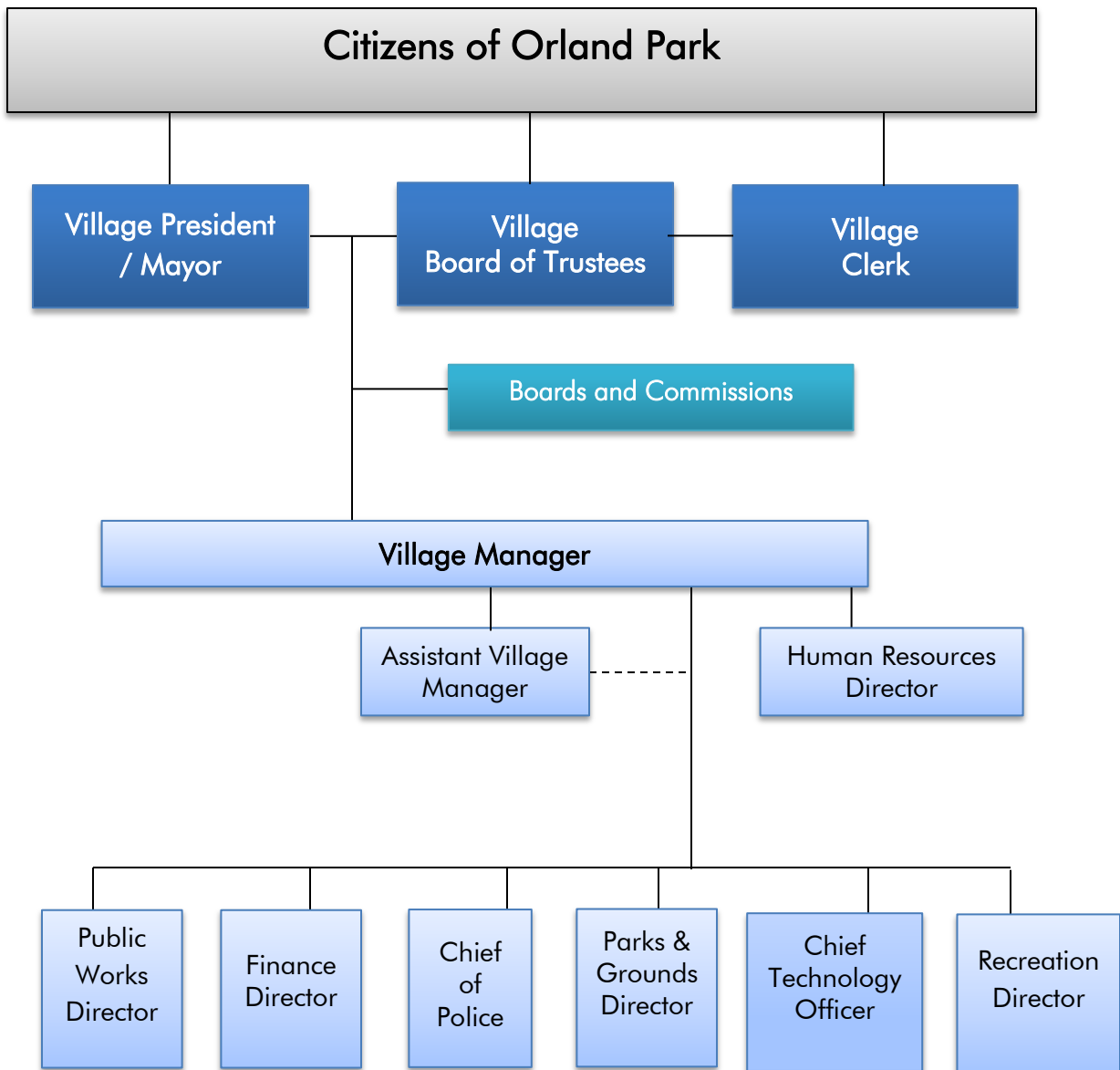
The Board of Trustees constitutes the primary policy making body of the Village. The Board determines Village policy, approves the annual budget, levies taxes, authorizes the payment of bills, approves bids and contracts involving Village business, and adopts Village ordinances.

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 800 acres of public space, 64 park properties, 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 63 miles of walking/bicycle paths, and a stocked man-made lake for water-related activities.



Legend:

Elected Officials

Appointed Members

Village Executive Staff



The FY2020 Annual Budget is based upon Strategic Priority Areas defined by the Village Board of Trustees. These strategic areas focus on fiscal stewardship, planning & stability, economic development, adaptation, innovation technology & effectiveness, organizational development and service delivery and quality of life.

STRATEGIC PRIORITY AREAS



Based upon the strategic priority areas approved by the Village Board of Trustees, village staff compiled specific goals and objectives that will help to achieve the Village’s priorities. Details about department goals and objectives can be found in the strategic plans of the Village’s operating departments, as reflected throughout the FY2020 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

March 2, 2020

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 FY2020 Annual Budget for the fiscal year beginning January 1, 2020 and ending December 31, 2020. The FY2020 Annual Budget was approved by the Village Board on December 2, 2019. The FY2020 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 FY2020 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 FY2020 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 FY2020 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 Board 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 FY2020, 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 amounts available for operating and capital expenditures on an annual basis. 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 2020 budget meet or 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 this fund was used to fund additional capital projects in prior fiscal years, and will be recouped as additional road exaction fees are collected.

Village policy is to issue debt only to fund specific, one-time capital projects and only when the Village Board is certain that current revenues and/or available unreserved fund balance is not sufficient to cover the cost of the project(s). At the beginning of FY2020, the Village's total outstanding general obligation debt (principal only) amounted to \$55,080,000, term loans outstanding totaled \$7,454,508, and total line of credits outstanding amounted to \$3,621,000.

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

Capital Strategy

Each year as part of the budget process, the Village updates its five year capital plan for all funds of the Village. This capital plan contains a listing of all current and future year planned capital projects, along with a detailed description, funding source and location of each project. This document was utilized during the FY2020 budget process to identify capital expenditure items that were to be included in the FY2020 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. In addition, the Village Board

approved funding in the FY2020 budget to make significant improvements to the various parks and recreation amenities located throughout the Village, as well as funding to develop a master plan for the Centennial West park area in order to construct a permanent stage and other amenities for future concert events and other activities.

Property Tax

In an attempt to maintain a moderate property tax rate and limit the burden placed on homeowners and business owners located within the Village, the Village Board has kept the Village's levy flat for nine years in a row. This means that property owners are paying the same amount, in total, to the Village in 2020 as they were in 2012. Although the Village Board has kept the Village's levy flat for a number of years, the Village's tax rate rose from tax year 2011 thru tax year 2015 due to significant declines in the Village's equalized assessed valuation (EAV), as 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. The Village's tax year 2018 EAV decreased slightly, once again causing an increase in the Village's tax rate. A table depicting the Village's historical property tax rate 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 for the purpose of selling/leasing these parcels to developers of residential/commercial structures.

The Main Street Triangle area currently consists of Ninety7Fifty on the Park, 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 late 2020 or early 2021.

Budget Changes and Assumptions

The following are the more prominent changes and assumptions that were addressed when compiling the Village's FY2020 Annual Budget.

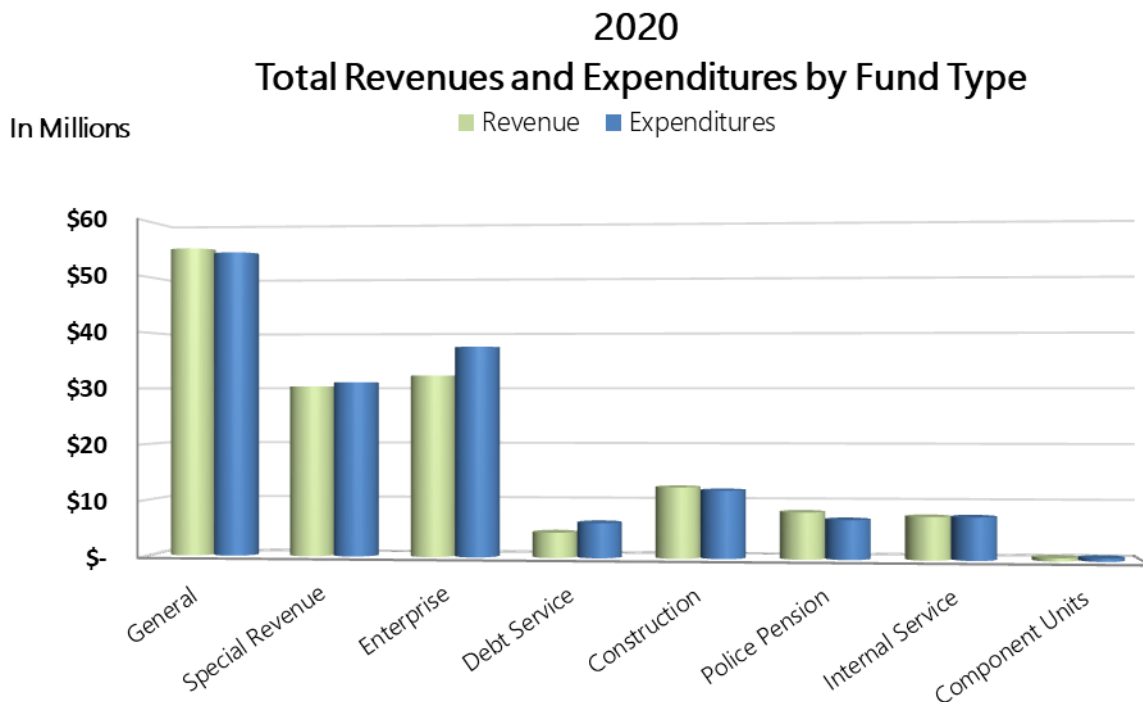
- In May 2018, the Village Board approved two separate early retirement incentive programs – the Voluntary Retirement Incentive Program and the IMRF ERI with Voluntary Retirement Incentive Program. The Village Board adopted these programs to address the continued growth in personnel costs. Through December 31, 2019, twenty nine employees have participated in these programs. Additional participation was factored into the Fiscal Year 2020 budget, allowing for an additional reduction in the Village's workforce.
- The FY2020 budget reflects a revised compensation plan for non-union and part-time employees. Salaries ranges for these positions are no longer based on a step plan; instead these positions are now on an open range, merit based compensation plan. Union positions

will remain on the existing step plan until future collective bargaining agreements allow for the open range, merit based compensation plan.

- Revenues were based on the most current economic conditions available, as well as historical trends, where appropriate.
- The FY2020 budget does not include any new revenue sources.
- Sales tax, the Village’s single largest revenue source, is projected to increase by approximately 1% as compared to the FY2019 projected collections. This was based on a review of the last twelve months of sales tax data and consulting various indices and information available. This projection was also based on the loss of four large retailers in FY2019, offset by the opening of Von Maur, located in the space vacated by the closing of Carson’s within the Orland Square Mall. 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 2019 levy equals the 2018 levy, meaning that taxpayers as a whole will not pay more in property taxes to the Village in 2020 than they did in 2019.
- Additional reductions to operating expenditures were factored into the FY2020 budget in order to meet the Village Board’s goal of maintaining an operating fund balance of at least 20% thru Fiscal Year 2024 as projected in the Village’s long term financial plan.
- The General Fund operating subsidy to the Recreation & Parks Fund will not exceed 50% of operating expenditures.

BUDGET SUMMARY

Total FY2020 budgeted revenues for all funds amount to \$151,127,873 and total FY2020 budgeted expenditures for all funds amount to \$156,127,231. The following graph presents total revenues and expenditures by fund type.



The FY2020 expenditure budget includes capital expenditures in the amount of \$25,615,300, vehicle purchases in the amount of \$1,395,000 and technology enhancements in the amount of \$1,110,000. These expenditures are funded by a variety of sources including General Fund

revenues, including vehicle sticker fees, road and bridge property tax and other general revenues, Home Rule Sales Tax revenues, Water & Sewer Fund revenues, Capital Improvement Fund revenues, as well as fund balance surpluses available in various funds.

REVENUE SUMMARY

As noted above, FY2020 total budgeted revenues for all funds, including interfund transfers, are \$151,127,873. This is a decrease in revenues of approximately \$13.3 million or 8% as compared to the FY2019 total amended revenue budget of \$164,441,834. The revenue change is due, in part, to the following:

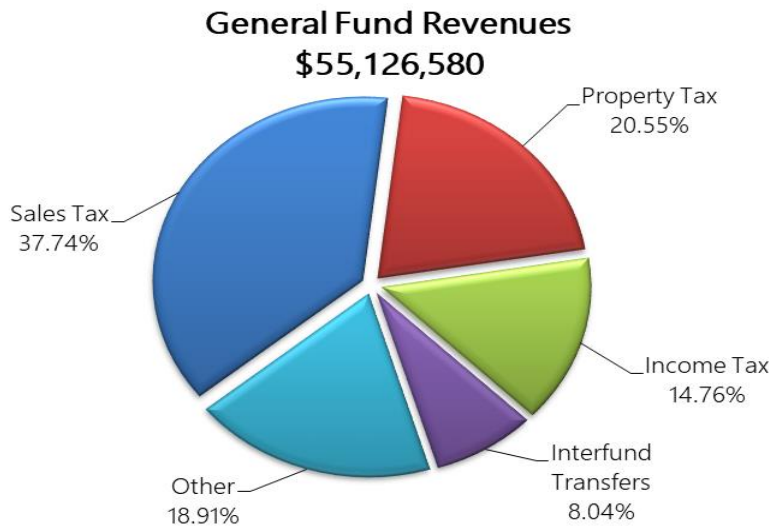
- Approximately \$15.5 million of line of credit and reimbursement revenue budgeted in FY2018 budget was rolled over to the FY2019 budget. This revenue was related to capital project funding for projects that were rolled from the FY2018 budget to the FY2019 budget.
- Reimbursement revenue in the Capital Improvement Fund for various projects included in the FY2020 budget amounts to \$400,000 as compared to \$4,787,481 included in the approved FY2019 budget.
- Vehicle sticker fees budgeted in FY2020 amount to approximately \$924,000 less than the amount budgeted in FY2019 due to the bi-annual sale of stickers occurring in FY2019.

It is projected that 2020 recurring operating revenues will increase when comparing FY2019 to FY2020. Consistent with prior years, the Village estimates revenues conservatively in order to ensure we are spending within our available sources.

General Fund

FY2020 budgeted revenues for the General Fund amount to \$55,126,580, an increase of approximately \$2,757,993, or 5.0%, as compared to FY2019 total amended General Fund revenues. A significant portion of the increase is due to an additional \$1,746,250 in property taxes allocated to the General Fund due to a decrease in the debt service levy. The debt service levy for FY2020 decreased due to the retirement of the G.O. Refunding Bonds – Series 2011, as well as the refunding of the G.O. Refunding Bonds – Series 2010 for interest savings.

The graph below provides a breakdown of General Fund revenue sources included in the Village’s FY2020 budget.



Sales Tax

The Village's FY2020 budget for sales tax includes \$20,802,850 in revenues reflected in the Village's General Fund. As shown above, sales tax revenues account for almost 38% of the Village's General Fund revenues. The FY2020 revenue estimate for sales tax was projected to be slightly higher than the 2019 calendar year estimate. This increase is based upon gaining a full year of sales tax from various large retailers that opened for business during 2019.

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 FY2020 amounts to approximately \$10,906,584; 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 approximately 15% compared to the FY2019 amount, which is an increase of approximately \$1,454,349. The FY2020 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 2019. 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 FY2020 equals approximately \$6,034,300, as compared to \$5,385,485 for FY2019. The FY2020 budget is based on a per capita amount of \$106.30, as opposed to the FY2019 per capita amount of \$97.10. 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

The FY2020 budget includes \$9,569,585 in home rule sales tax revenues reflected in the Village's Home Rule Sales Tax Fund. 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 FY2020 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 FY2020 for road, park and water impact fees equals approximately \$799,000 which is a decrease of approximately \$332,000 as compared to the FY2019 budget. This decrease is primarily due to several large commercial projects included in the FY2019 budget that are not reflected in the FY2020 budget.

Water & Sewer Service Fees

The estimated Water & Sewer Fund service fee revenues for FY2020 amount to approximately \$28,091,133. 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 FY2020 budget reflects approximately \$7,107,603 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 FY2020 equals approximately \$1,947,676; this amount will be utilized to fund the Village's road maintenance program.

EXPENDITURE SUMMARY

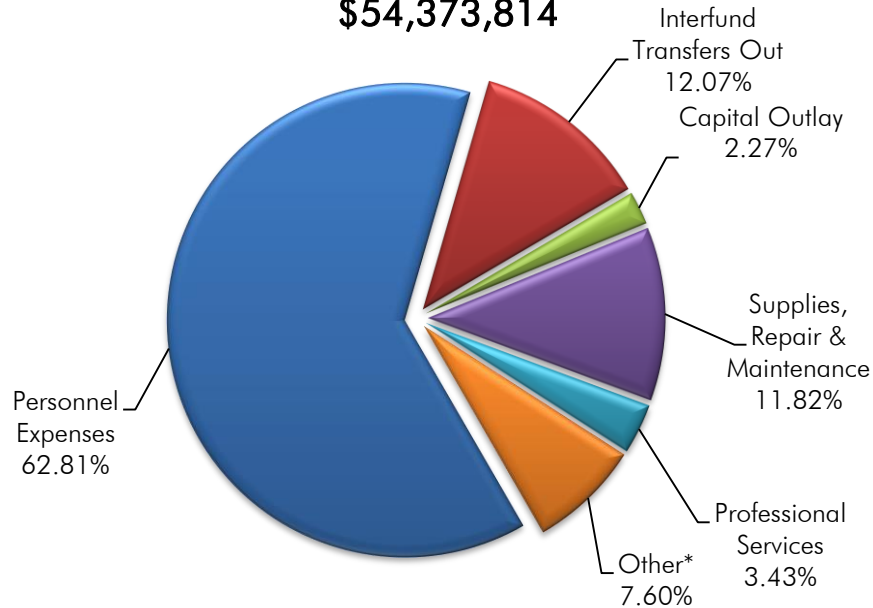
The total FY2020 expenditure budget for all funds, including capital outlay, equals \$156,127,231. This is a decrease of approximately \$33.1 million, or 17%, as compared to the FY2019 total amended expenditure budget for all funds. The majority of this expenditure decrease is due to the FY2018 budget rollovers for projects not yet completed that were added to the FY2019 budget. In addition, due to the early retirement incentive programs, the Village was able to keep its personnel costs relatively flat when comparing FY2020 to 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 FY2020 equals \$54,373,814 or approximately 34% of the Village's total FY2020 expenditure budget. The FY2020 General Fund expenditure budget is approximately \$1.8 million more than the FY2019 amended expenditure budget after subtracting budget rollovers that were added to the FY2019 amended expenditure budget. The increase was primarily due to additional capital and technology expenditures, as personnel and other operating expenditures reflected in the General Fund remained relatively flat.

The Village's FY2020 General Fund expenditure budget is broken down as follows:

General Fund Expenditures \$54,373,814



Personnel Changes

Employees continue to participate in the early retirement incentive programs offered by the Village Board; as of December 31, 2019, twenty nine employees have participated in one of the two programs offered. As a result, positions have been eliminated, replaced at lower salaries, outsourced, replaced with part-time positions or replaced with downgraded positions. The total original projected savings related to these twenty nine positions through FY2025 amounts to approximately \$3.8 million. The programs end on June 30, 2020.

Major Capital Projects – Other Funds

During FY2020, the Village will undertake a number of new capital projects for a variety of purposes, as well as continue capital projects that were budgeted for and started in FY2019. The following is a description of major capital projects that are budgeted in FY2020:

- Recreation and Parks Fund –
 - Park Access, Site, Safety and Security Maintenance & Replacement – \$1,500,000
 - John Humphrey Complex – Phase II Improvements - \$500,000
- Capital Improvement Funds –
 - Roadway Maintenance and Reconstruction Programs – \$7,300,000
- Water & Sewer Fund –
 - Water Main Rehabilitation and Replacement – \$2,617,000
 - Flood Study Stormwater Management Improvements – \$1,300,000

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 FY2020 can be found in the Expenditure Summaries section of this document.

CLOSING COMMENTS

The FY2020 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 FY2020 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



Marilyn Fumero
Assistance Finance Director

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General Information and Summaries

**Budget
Fiscal Year 2020**



Budget Process

The Village's FY2020 budget process began in late May 2019 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 budget kickoff meeting, the Village's audited FY2018 ending financial position, as well as FY2019 to date revenue and expenditure trends were reviewed and discussed. Staff also presented the Village's long-term financial forecast that reflected final FY2018 revenues, expenditures and fund balance, as well as current early retirement program participation and a proposed employee compensation plan. After review and discussion, the Mayor and Board of Trustees provided their priorities and guidance for staff to utilize during the FY2020 budget process.

The Village Board had made a number of policy decisions related to revenues and expenditures in prior fiscal years that were continued into FY2020, 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, 2020 was adopted through the passage of ordinance number 5465 on December 2, 2019. 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 2020, 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 FY2020 revenue projections were made on the assumption that major revenue sources would remain relatively flat compared to previous years, and that no new revenue sources would be implemented. At the beginning of the 2020 budget process, the Village Board also directed staff to continue the practice of maintaining a fund balance in the General Fund that would ensure a fund balance of at least 20% from fiscal year 2019 to fiscal year 2023 as projected in the Village’s long term financial plan.

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 FY2020 capital budget is continued infrastructure maintenance and construction.



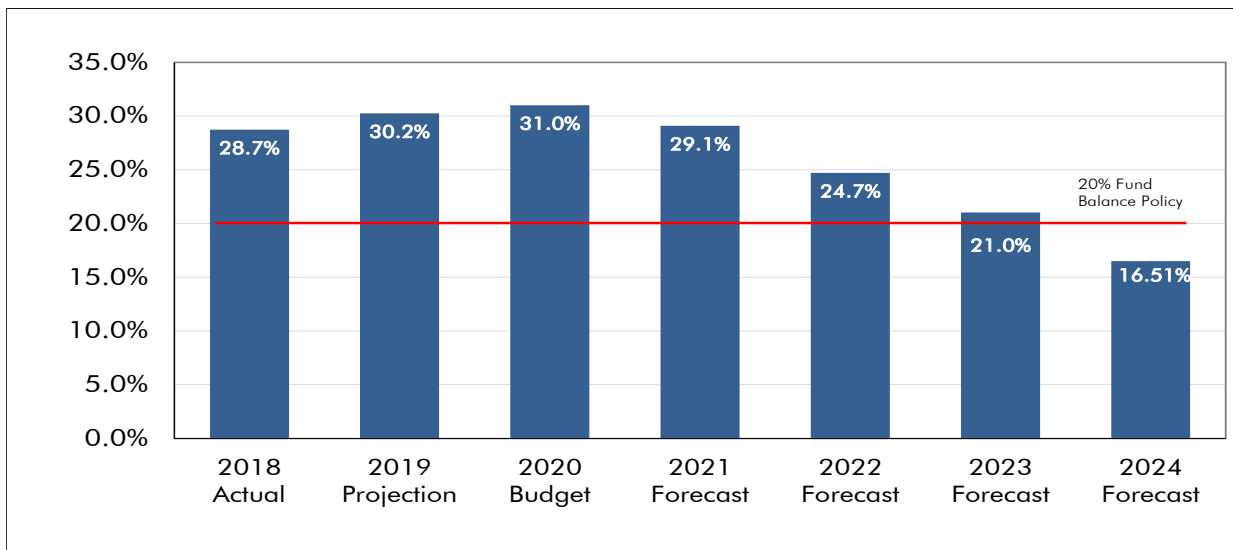
GFOA recommends that all governments regularly engage in long-term financial planning. The Village Board of Trustees and Finance Department staff recognizes the significance that a long-term financial forecast has on the ability of the Village to anticipate and respond to future financial challenges and opportunities related to operations, as well as capital investment requirements.

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. In addition, the long term financial forecast is periodically presented to the Village Board throughout the fiscal year as additional information becomes available.

Village policies state that a 20% fund balance reserve must be maintained within operating funds. During the 2018, 2019 and 2020 budget processes, staff was tasked with identifying operating efficiencies and expenditure reductions that would allow the Village to maintain that threshold within the upcoming budget year, as well as the following four years, without impacting resident services. As part of this effort, the Village Board approved two separate early retirement incentive (ERI) programs. The first program ran from June 30, 2018 – June 30, 2019; the second program runs from June 30, 2019 – June 30, 2020. During the initial program period, twenty three employees retired under the program and as of December 31, 2019 six employees retired under the second program. Offering these programs allowed the Village to make significant reductions to its work force with the elimination of eighteen full-time positions. The offering of these programs will have a significant effect on the Village’s long-term financial forecast.

During each years’ budget process, staff also identified a variety of other cost cutting measures which became incorporated into the budget presented to and approved by the Village Board. In addition, the Village approved budgets for each of these fiscal years without the implementation of any significant new revenue sources.

Based on a number of assumptions, the result of these actions were enough to correct the structural budget deficiencies and maintain the Board approved fund balance reserve policy through 2023, as shown in the chart below.



In Millions (\$)	2017	2018	2019	2020	2021	2022	2023	2024
Total Revenues	\$59,440	\$63,920	\$63,629	\$60,748	\$61,963	\$62,202	\$64,446	\$65,735
Total Expenditures	\$61,353	\$61,462	\$62,408	\$60,778	\$62,601	\$64,479	\$66,414	\$68,406



Some of the main assumptions utilized when developing the long term financial forecast during the 2020 budget process include, but are not limited to, the following:

- Maintain the overall amount of the property tax levy
- No additional long-term debt issuances that will utilize the property tax levy for the repayment of principal and interest
- Operating revenues are conservatively estimated to grow 1 – 2% per year
- 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

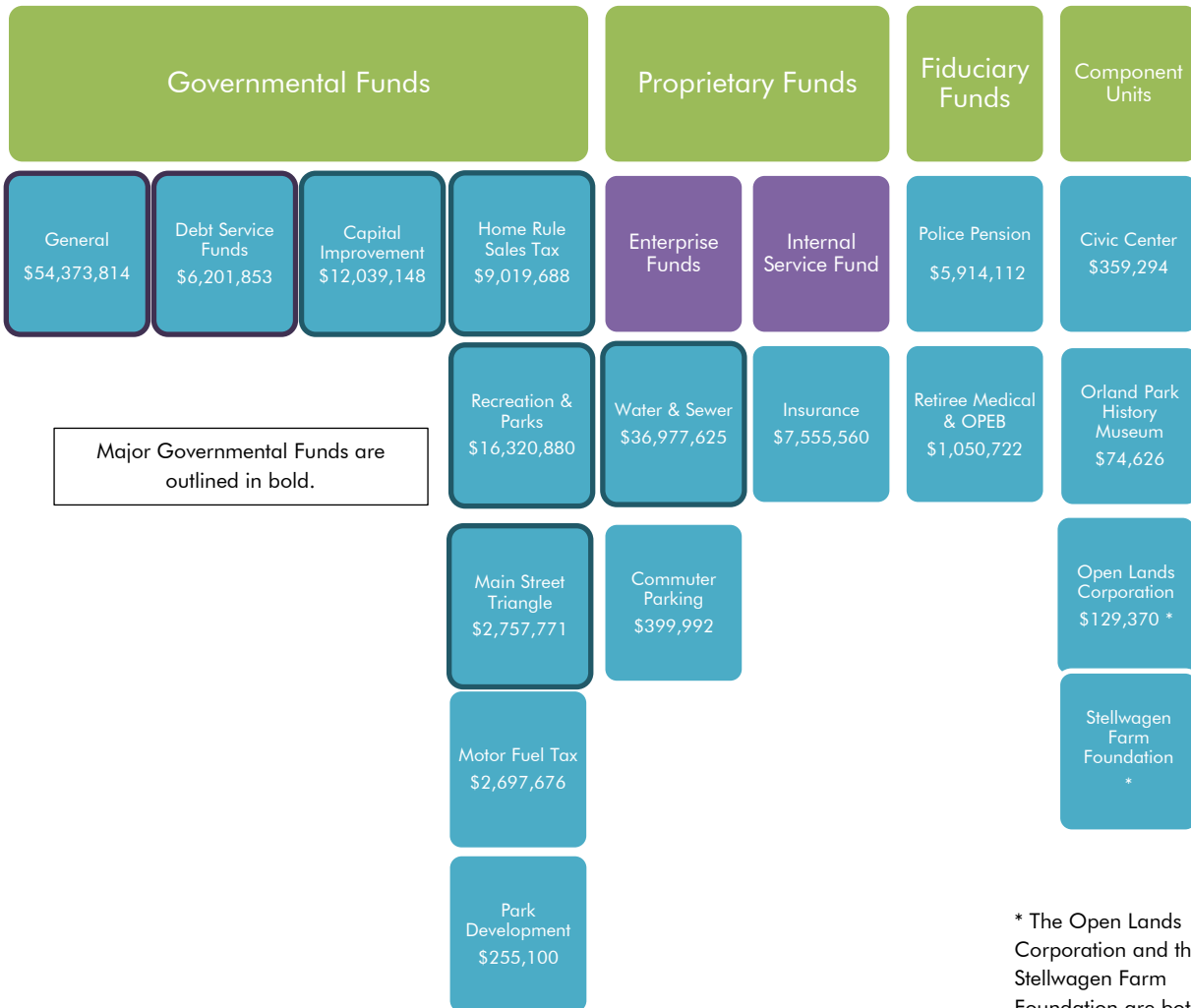
The financial health of the Village requires disciplined focus and attention. The Village will continue to provide five (5) year projections to the Village Board of Trustees periodically throughout the fiscal year, as well as immediately preceding the beginning of each budget cycle. Assumptions will 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:

2020 Budgeted Expenditures
\$156,127,231



Major Governmental Funds are outlined in bold.

* The Open Lands Corporation and the Stellwagen Farm Foundation are both budgeted in the Open Lands Acquisition Fund.



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
- ❖ 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.

Operating Departments													
Fund	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 storm water 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 2018 calendar year was \$2,280,855,683. 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 \$196,723,803. As of January 1, 2020, the Village had \$62,345,008 in outstanding debt, including general obligation bonds, term loans and lines of credit, which is 2.7% of the Village's EAV. The Village had a total of \$55,080,000 of outstanding General Obligation Bond debt as of January 1, 2020, which is 2.41% 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 12/31/2019	Budgeted Revenues FY2020	Budgeted Expenditures FY2020
General Operation Funds			
General Fund	\$ 29,186,759	\$ 55,126,580	\$ 54,373,814
Special Revenue Funds			
Motor Fuel Tax	1,180,175	1,950,931	2,697,676
Park Development	483,757	403,417	255,100
Seizure and Forfeiture	339,451	20,000	-
Home Rule Sales Tax	38,284,226	9,614,739	9,019,688
Recreation and Parks	311	16,320,569	16,320,880
Main St. Triangle TIF	(29,997,488)	1,993,200	2,757,771
Enterprise Funds			
Water and Sewer	7,353,458	31,955,442	36,977,625
Commuter Parking	(466)	304,110	399,992
Construction Funds			
Road Exaction	22,181	238,936	-
Capital Improvement	712,260	12,326,888	12,039,148
Internal Service Fund			
Insurance	2,814,568	7,578,987	7,555,560
Component Units			
Civic Center	-	359,294	359,294
History Museum	10,789	63,837	74,626
Open Lands Acquisition	279,411	144,530	129,370
Debt Service Funds			
2006 G.O. Bond	-	183	-
2007 G.O. Bond	(9,989,307)	-	-
2009 G.O. Bond Refunding	-	-	-
2010 G.O. Bond Refunding	704,875	-	557,255
2011 G.O. Bond Refunding	237,730	-	-
2012 G.O. Bond A Refunding	56,008	655,100	890,575
2012 G.O. Bond B & C Refunding	9,627,265	654,062	1,075,225
2012 G.O. Bond D Refunding	218,576	-	-
2013 G.O. Bond C Refunding	(1,438,133)	1,217,600	1,328,531
2013 G.O. Bond A&B Refunding	9,684,166	674,763	1,088,150
2015 G.O. Bond Refunding	(2,031,766)	-	-
2017 G.O. Bond Refunding	379,617	724,850	725,300
2019 G.O. Bond Refunding	-	536,816	536,817
Bond Fund	1,951,607	-	-
Trust Funds			
Retiree Medical & OPEB	1,379,342	914,911	1,050,722
Police Pension	85,931,516	7,348,128	5,914,112
TOTAL ALL FUNDS	\$ 147,380,888	\$ 151,127,873	\$ 156,127,231

Fiscal Year 2020

Depreciation Addback FY2020	Projected Fund Balance Reserve	Projected Total Fund Balance 12/31/2020
\$ -	\$ 16,058,660	\$ 13,880,865
-	-	433,430
-	500,000	132,074
-	-	359,451
-	38,879,277	-
-	-	-
-	770,000	(31,532,059)
4,765,000	7,096,275	-
54,000	-	(42,348)
-	600,000	(338,883)
-	1,000,000	-
-	2,209,184	628,811
-	-	-
-	-	-
-	-	294,571
-	-	-
-	-	(9,989,307)
-	-	-
-	-	147,620
-	-	237,730
-	-	(179,467)
-	-	9,206,102
-	-	218,576
-	-	(1,549,064)
-	-	9,270,779
-	-	(2,031,766)
-	-	379,167
-	-	(1)
-	-	1,951,607
-	1,243,531	-
-	-	87,365,532
\$ 4,819,000	\$ 68,356,926	\$ 78,843,420



Fund Balance Summary

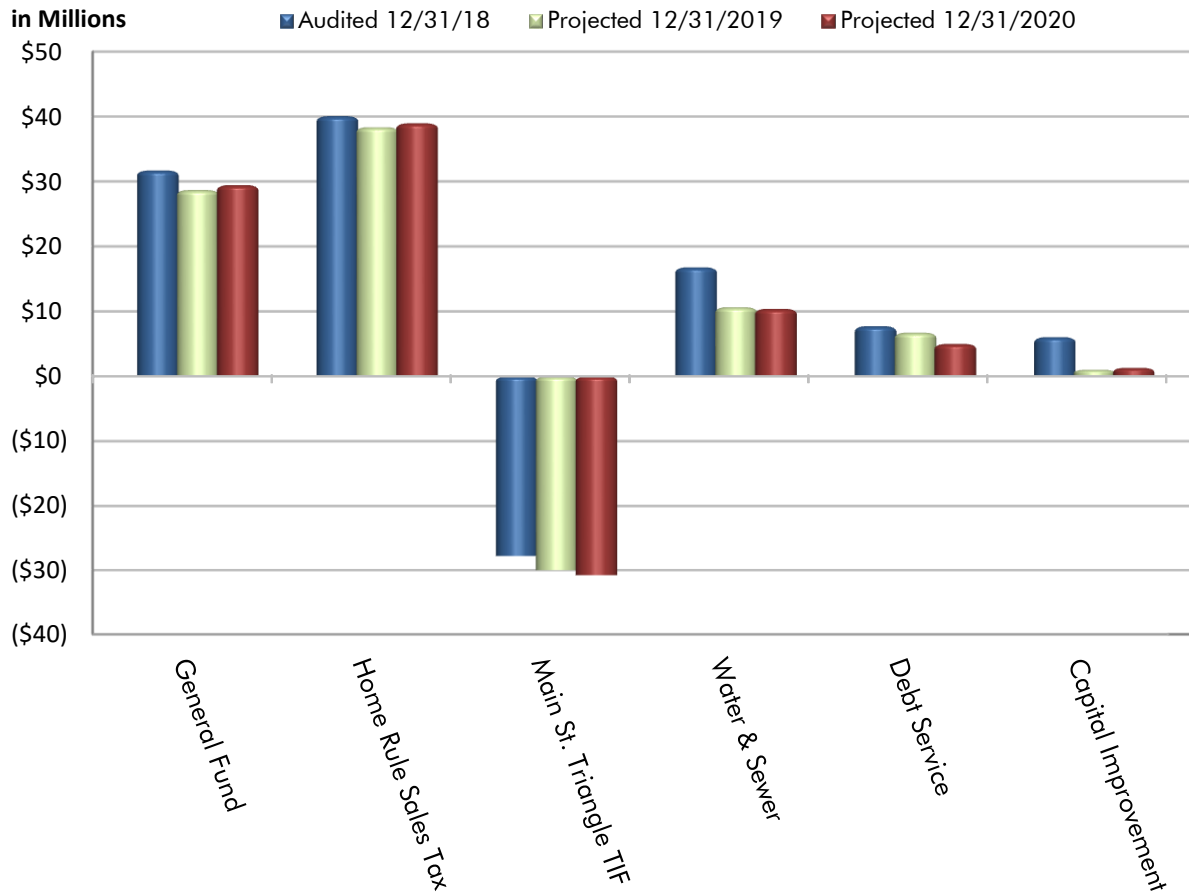
	Audited * 12/31/2018	Projected * 12/31/2019	Projected * 12/31/2020
General Operation Funds			
General Fund	\$ 31,684,252	\$ 28,683,209	\$ 29,435,975
Special Revenue Funds			
Motor Fuel Tax	1,047,277	1,050,084	303,339
Park Development	1,214,587	518,357	666,674
Seizure and Forfeiture	320,451	341,451	361,451
Home Rule Sales Tax	40,059,565	38,356,336	38,951,387
Recreation and Parks	24,996	(390,858)	(391,169)
Main St. Triangle TIF	(27,784,270)	(30,011,964)	(30,776,535)
Enterprise Funds			
Water and Sewer	16,767,271	10,635,167	10,377,984
Commuter Parking	77,627	(2,570)	(44,452)
Construction Funds			
Road Exaction	(39,819)	241,618	480,554
Capital Improvement	6,022,117	996,989	1,284,729
Internal Service Fund			
Insurance	3,777,850	2,870,649	2,894,076
Component Units			
Civic Center	10,464	(9,536)	(9,536)
History Museum	6,748	6,748	(4,041)
Open Lands Acquisition	396,728	278,493	293,653
Debt Service Funds			
2006 G.O. Bond	-	-	-
2007 G.O. Bond	(9,989,307)	(9,989,307)	(9,989,307)
2009 G.O. Bond Refunding	-	-	-
2010 G.O. Bond Refunding	2,500	2,050	(555,205)
2011 G.O. Bond Refunding	237,979	237,730	237,730
2012 G.O. Bond A Refunding	56,483	56,008	(179,467)
2012 G.O. Bond B & C Refunding	10,045,246	9,623,376	9,202,213
2012 G.O. Bond D Refunding	218,576	218,576	218,576
2013 G.O. Bond C Refunding	(1,326,818)	(952,546)	(1,063,477)
2013 G.O. Bond A&B Refunding	10,095,517	9,254,762	8,841,375
2015 G.O. Bond Refunding	(2,030,266)	(2,139,214)	(2,139,214)
2017 G.O. Bond Refunding	380,067	379,617	379,167
2019 G.O. Bond Refunding	-	-	(1)
Bond Projects	23,204	23,204	23,204
Trust Funds			
Retiree Medical & OPEB	1,167,440	1,362,463	1,226,652
Police Pension	84,572,548	86,061,597	87,495,613
TOTAL ALL FUNDS	\$ 167,039,013	\$ 147,702,489	\$ 147,521,948

* 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, 2018, 2019, and 2020.



GENERAL FUND – The total FY2020 fund balance for the General Fund is projected to have an approximate increase of \$753,000 when compared to FY2019, as FY2020 General Fund operating revenues exceed operating expenditures. The fund balance reserve for FY2020 is estimated at \$26,933,000, of which approximately \$14,982,000 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 \$575,946 for future economic loans to local businesses, a reserve of \$400,000 for vehicle and equipment purchases, \$100,622 for future police expenditures related to DUI fines collected, a contingency reserve of 5% of budgeted operating expenditures equaling approximately \$2,719,000 and an excess cash reserve of 15% of budgeted operating expenditures, totaling approximately \$8,156,000.

HOME RULE SALES TAX FUND – The total FY2020 fund balance for the Home Rule Sales Tax Fund is projected to have increased when compared to FY2019 by approximately \$595,000. 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 FY2020, debt service payments totaling approximately \$21,903,000, and approximately \$1,838,000 in funds due from the Main Street Triangle TIF Fund for capital improvements within the TIF area, 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 FY2020, this reserve totals approximately \$2,137,000.

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 FY2019 by approximately \$257,000. 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 FY2020 is \$7,096,000.

DEBT SERVICE FUNDS – The fund balance is projected to decrease from FY2019 to FY2020 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 FY2020 due in part to reimbursements anticipated for various capital projects. 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

	FY2018 Actual	FY2019 Amended Budget	FY2020 Budget
Revenues:			
Taxes	\$ 30,160,077	\$ 47,851,800	\$ 49,401,745
Licenses & Permits	2,139,044	3,407,278	2,461,541
Intergovernmental	30,360,269	15,383,852	20,465,085
Charges for Services	46,124,864	49,014,213	48,034,222
Investment Income	(2,248,297)	2,810,046	2,800,649
Fines & Forfeitures	1,265,451	1,531,000	1,530,000
Other Financing Sources	-	15,983,049	-
Miscellaneous	5,485,926	4,290,258	6,783,633
Total Revenues	\$ 113,287,334	\$ 140,271,496	\$ 131,476,875
Expenditures:			
General Government	24,632,365	28,727,331	29,661,414
Public Safety	24,474,384	21,242,273	22,748,866
Planning & Development	3,246,322	3,564,913	3,021,203
Public Works	9,200,569	12,731,615	7,428,951
Culture & Recreation	13,291,573	14,729,253	17,360,181
Water & Sewerage	24,159,693	28,729,617	24,792,481
Commuter Parking	313,531	367,292	345,992
Capital Outlay	7,750,084	37,848,071	16,562,000
Debt Service	-	-	-
Principal	8,301,125	9,529,585	8,311,458
Interest & Fiscal Charges	1,874,791	1,583,894	1,424,687
Total Expenditures *	\$ 117,244,437	\$ 159,053,843	\$ 131,657,233
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,957,104)	(18,782,347)	(180,358)
Other Financing Sources (Uses):			
Operating Transfers In	25,493,988	24,170,339	19,650,998
Operating Transfers Out	(23,959,166)	(24,724,741)	(19,650,998)
Bond Issuance Costs			
Payment to Escrow Agent			
Line of Credit Proceeds			
Bond Premium			
General Obligation Bonds Issued			
Total Other Financing Sources (Uses)	\$ 1,534,822	\$ (554,402)	\$ -
Net Change in Fund Balance	(2,422,282)	(19,336,749)	(180,358)
Fund Balance Beginning of Period	169,461,292	167,039,009	147,702,259
Fund Balance End of Period	\$ 167,039,009	\$ 147,702,259	\$ 147,521,901

* 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	\$ 32,134,116	\$ 1,379,950	\$ -	\$ 1,217,600	\$ 1,138,985
Licenses & Permits	2,157,541	-	-	-	-
Intergovernmental	10,536,440	-	7,818,469	-	-
Charges for Services	3,998,326	-	-	-	6,810,893
Investment Income	137,901	129,008	58,349	5,600	-
Fines & Forfeitures	1,510,000	-	-	-	-
Miscellaneous	220,280	536,816	-	770,000	1,146,710
Total Revenues	<u>50,694,604</u>	<u>2,045,774</u>	<u>7,876,818</u>	<u>1,993,200</u>	<u>9,096,588</u>
Expenditures:					
General Government	14,553,255	-	-	370,171	-
Public Safety	22,748,866	-	-	-	-
Planning & Development	3,021,203	-	-	-	-
Public Works	5,573,951	-	1,855,000	-	-
Culture & Recreation	680,007	-	-	-	16,320,880
Water & Sewerage	-	-	-	-	-
Commuter Parking	-	-	-	-	-
Capital Outlay	1,232,000	-	9,395,000	1,170,000	-
Debt Service:					
Principal	-	5,035,000	666,126	-	-
Interest & Fiscal Charges	-	1,166,853	123,022	-	-
Total Expenditures *	<u>47,809,282</u>	<u>6,201,853</u>	<u>12,039,148</u>	<u>1,540,171</u>	<u>16,320,880</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,885,322	(4,156,079)	(4,162,330)	453,029	(7,224,292)
Other Financing Sources (Uses):					
Operating Transfers In	4,431,976	2,417,600	4,450,070	-	7,223,981
Operating Transfers Out	(6,564,532)	-	-	(1,217,600)	-
Total Other Financing Sources (Uses)	<u>(2,132,556)</u>	<u>2,417,600</u>	<u>4,450,070</u>	<u>(1,217,600)</u>	<u>7,223,981</u>
Net Change in Fund Balance	752,766	(1,738,479)	287,740	(764,571)	(311)
Projected Fund Balance at 1/1/2020	<u>28,683,207</u>	<u>6,714,029</u>	<u>996,989</u>	<u>(30,011,964)</u>	<u>(390,858)</u>
Projected Fund Balance 12/31/2020	<u>\$ 29,435,973</u>	<u>\$ 4,975,550</u>	<u>\$ 1,284,729</u>	<u>\$ (30,776,535)</u>	<u>\$ (391,169)</u>

* Depreciation is not included in this report

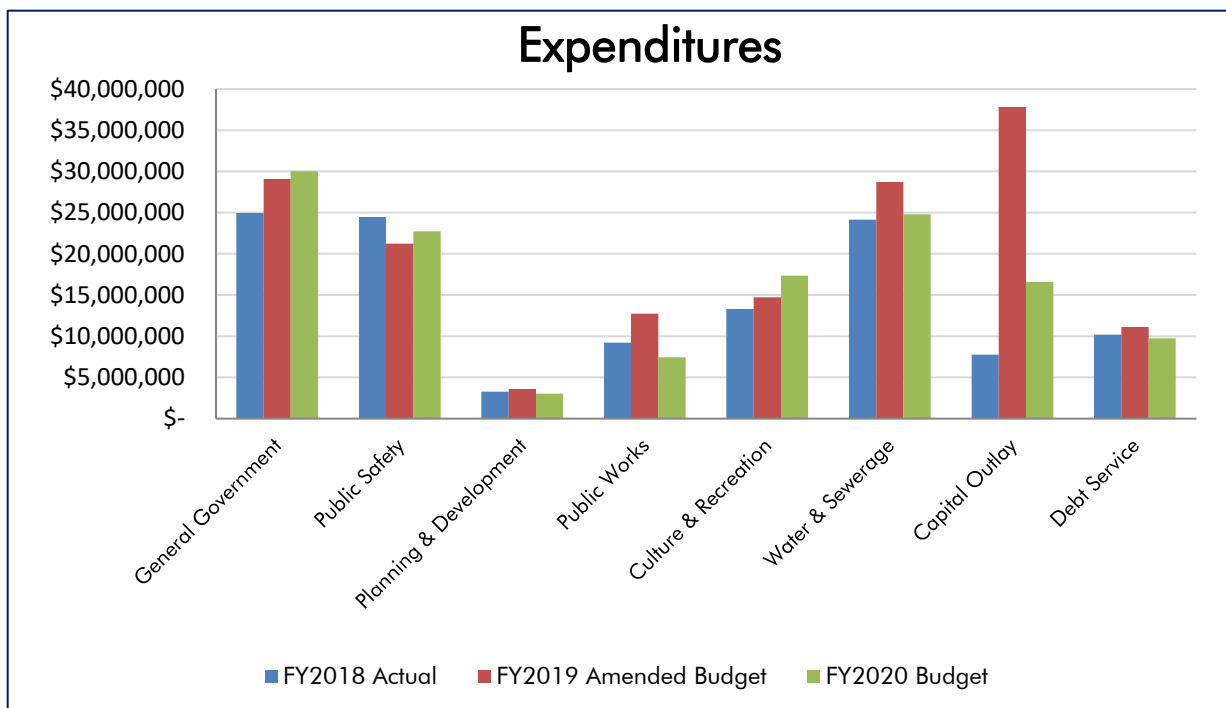
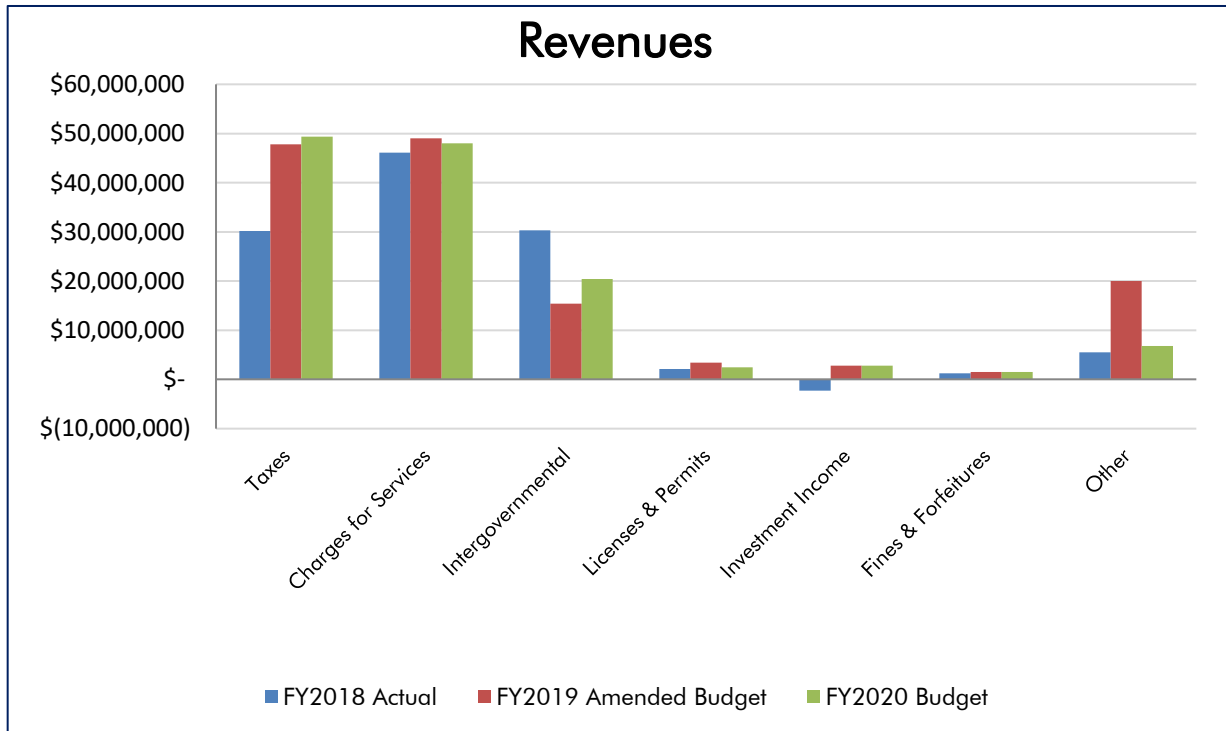
Fiscal Year 2020

<u>Home Rule Sales Tax</u>	<u>Other Governmental Funds</u>	<u>Enterprise</u>	<u>Component Units</u>	<u>Internal Service</u>	<u>Trust</u>	<u>Total FY2020 Budget</u>
\$ 9,569,585	\$ -	\$ -	\$ -	\$ -	\$ 3,961,509	\$ 49,401,745
-	-	304,000	-	-	-	2,461,541
-	1,947,676	2,500	100,000	60,000	-	20,465,085
-	387,153	28,468,822	201,560	7,495,059	672,409	48,034,222
45,154	3,255	82,962	-	23,928	2,314,492	2,800,649
-	20,000	-	-	-	-	1,530,000
-	200	3,032,000	5,500	-	1,072,127	6,783,633
<u>9,614,739</u>	<u>2,358,284</u>	<u>31,890,284</u>	<u>307,060</u>	<u>7,578,987</u>	<u>8,020,537</u>	<u>131,476,875</u>
91,000	165,100	-	203,996	7,313,058	6,964,834	29,661,414
-	-	-	-	-	-	22,748,866
-	-	-	-	-	-	3,021,203
-	-	-	-	-	-	7,428,951
-	-	-	359,294	-	-	17,360,181
-	-	24,792,481	-	-	-	24,792,481
-	-	345,992	-	-	-	345,992
-	90,000	4,675,000	-	-	-	16,562,000
-	-	-	-	-	-	-
-	-	2,610,332	-	-	-	8,311,458
-	-	134,812	-	-	-	1,424,687
<u>91,000</u>	<u>255,100</u>	<u>32,558,617</u>	<u>563,290</u>	<u>7,313,058</u>	<u>6,964,834</u>	<u>131,657,233</u>
9,523,739	2,103,184	(668,333)	(256,230)	265,929	1,055,703	(180,358)
-	255,000	369,268	260,601	-	242,502	19,650,998
(8,928,688)	(2,697,676)	-	-	(242,502)	-	(19,650,998)
<u>(8,928,688)</u>	<u>(2,442,676)</u>	<u>369,268</u>	<u>260,601</u>	<u>(242,502)</u>	<u>242,502</u>	<u>-</u>
595,051	(339,492)	(299,065)	4,371	23,427	1,298,205	(180,358)
<u>38,356,336</u>	<u>2,151,510</u>	<u>10,632,597</u>	<u>275,705</u>	<u>2,870,649</u>	<u>87,424,060</u>	<u>147,702,259</u>
<u>\$ 38,951,387</u>	<u>\$ 1,812,018</u>	<u>\$ 10,333,532</u>	<u>\$ 280,076</u>	<u>\$ 2,894,076</u>	<u>\$ 88,722,265</u>	<u>\$ 147,521,901</u>



Revenues & Expenditures by Major Type

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





Revenue and Expenditures Comparison Summary

Fund	Budgeted Revenues	Budgeted Expenditures	Variance
General Fund	\$ 55,126,580	\$ 54,373,814	\$ 752,766
Special Revenue Funds			
Motor Fuel Tax	1,950,931	2,697,676	(746,745)
Park Development	403,417	255,100	148,317
Seizure/Forfeiture	20,000	-	20,000
Home Rule Sales Tax	9,614,739	9,019,688	595,051
Main St. Triangle TIF	1,993,200	2,757,771	(764,571)
Recreation & Parks	16,320,569	16,320,880	(311)
Enterprise Funds			
Water & Sewer	31,955,442	36,977,625	(5,022,183)
Commuter Parking	304,110	399,992	(95,882)
Debt Service Funds			
2006 G.O. Bond Refunding	183	-	183
2010 G.O. Bond Refunding	-	557,255	(557,255)
2011 G.O. Bond Refunding	-	-	-
2012A G.O. Bond Refunding	655,100	890,575	(235,475)
2012B & C G.O. Bond Refunding	654,062	1,075,225	(421,163)
2012D G.O. Bond Refunding	-	-	-
2013C G.O. Bond	1,217,600	1,328,531	(110,931)
2013A & B G.O. Bond	674,763	1,088,150	(413,387)
2015 G.O. Bond Refunding	-	-	-
2017 G.O. Bond Refunding	724,850	725,300	(450)
2019 G.O. Bond Refunding	536,816	536,817	(1)
Construction Funds			
Road Exaction	238,936	-	238,936
Capital Improvement	12,326,888	12,039,148	287,740
Trust Funds			
Retiree Medical & OPEB	914,911	1,050,722	(135,811)
Police Pension	7,348,128	5,914,112	1,434,016
Internal Service Funds			
Insurance	7,578,987	7,555,560	23,427
Component Units			
Civic Center	359,294	359,294	-
History Museum	63,837	74,626	(10,789)
Open Lands Acquisition	144,530	129,370	15,160
TOTAL ALL FUNDS	\$ 151,127,873	\$ 156,127,231	\$ (4,999,358)



Line of Credit

The Village currently has two (2) lines of credit established with its banking services provider, in the maximum amounts of \$10,100,000 (revolving line of credit) and \$9,000,000 (non-revolving line of credit). The revolving line of credit was drawn on in FY2019 to fund improvements to open space within the Village, as well as to fund road projects that were included in the FY2019 budget. The remaining balance on the revolving line of credit will be utilized to fund the roadway reconstruction program and a portion of the roadway maintenance program included in the FY2020 budget. The non-revolving line of credit was drawn on in FY2019 to fund water main projects and the remainder will be utilized to fund FY2020 water main replacement projects occurring in conjunction with the road maintenance and road reconstruction projects. As of January 1, 2020, the line of credit balances totaled approximately \$3,621,000.

Term Loans

As of January 1, 2020, the Village has three term loans in place; these terms loans are from previous draws on the established lines of credit. A summary of the terms loans is provided below

Term Loan – Road Reconstruction Project
Original Issue Amount – \$5,329,000
Term – 8 years
Principal Balance @ January 1, 2020 – \$3,774,708

Term Loan – Water Main and Storm Sewer Improvements
Original Issue Amount – \$3,420,000
Term – 5 years
Balance @ January 1, 2020 – \$1,824,000

Term Loan – Open Space Improvements
Original Issue Amount – \$1,855,800
Term – 5 years
Balance @ January 1, 2020 – \$1,855,800

General Obligation Bonds

The Village of Orland Park received outstanding bond ratings during its 2017 general obligation bond issuance, which was the most rated 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, 2020 of \$970.

Summary of Current G.O. Debt Issues as of January 1, 2020

General Obligation Corporate Purpose Bonds – Series 2012A

Original Issue Amount: \$9,005,000
Original Issue Date: September 5, 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



Outstanding Debt Summary

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 2013A

Original Issue Amount: \$18,000,000
Original Issue Date: April 15, 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 15, 2013
Description: Bonds were issued to partially refund the Village’s outstanding General Obligation Bonds, Series 2007.

General Obligation Corporate Purpose Bonds – Series 2015A

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

General Obligation Corporate Purpose Bonds – Series 2016A

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

General Obligation Corporate Purpose Bonds – Series 2017A

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

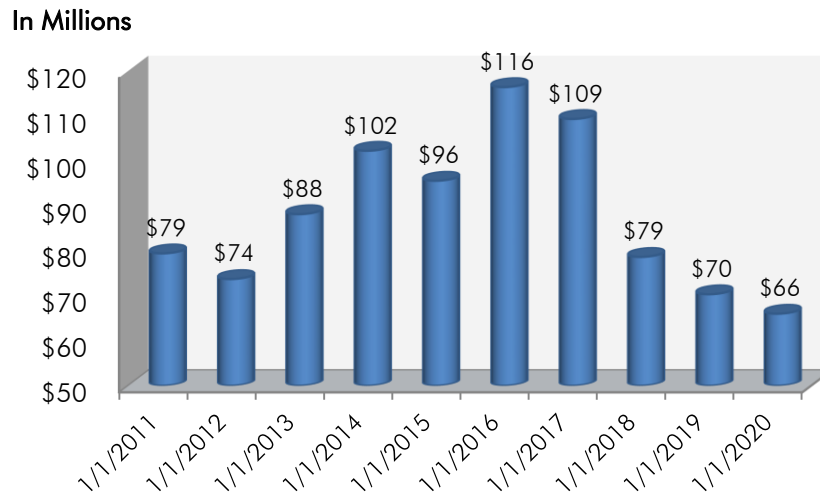
General Obligation Corporate Purpose Bonds – Series 2019

Original Issue Amount: \$1,895,000
Original Issue Date: September 19, 2019
Description: Bonds were issued to partially refund the Village’s outstanding General Obligation Bonds, Series 2010.



Issue	Outstanding at January 1, 2019	Issuances	Retirements	Outstanding at January 1, 2020
G.O. Bond Series 2010A	2,770,000	-	2,770,000	-
G.O. Bond Series 2011	1,400,000	-	1,400,000	-
G.O. Bond Series 2012A	5,780,000	-	775,000	5,005,000
G.O. Bond Series 2012B	17,300,000	-	725,000	16,575,000
G.O. Bond Series 2013A	17,300,000	-	725,000	16,575,000
G.O. Bond Series 2013C	8,765,000	-	100,000	8,665,000
G.O. Bond Series 2015A	965,000	-	965,000	-
G.O. Bond Series 2016A	5,530,000	-	495,000	5,035,000
G.O. Bond Series 2017A	1,995,000	-	665,000	1,330,000
G.O. Bond Series 2019	-	1,895,000	-	1,895,000
G.O. Bond Subtotal	61,805,000	1,895,000	8,620,000	55,080,000
Term Loans	6,948,833	1,855,800	1,350,125	7,454,508
Lines of Credit	1,693,800	3,838,000	1,910,800	3,621,000
TOTAL DEBT	\$ 70,447,633	\$7,588,800	\$11,880,925	\$66,155,508

Village of Orland Park Ten Year History of Total Debt Outstanding

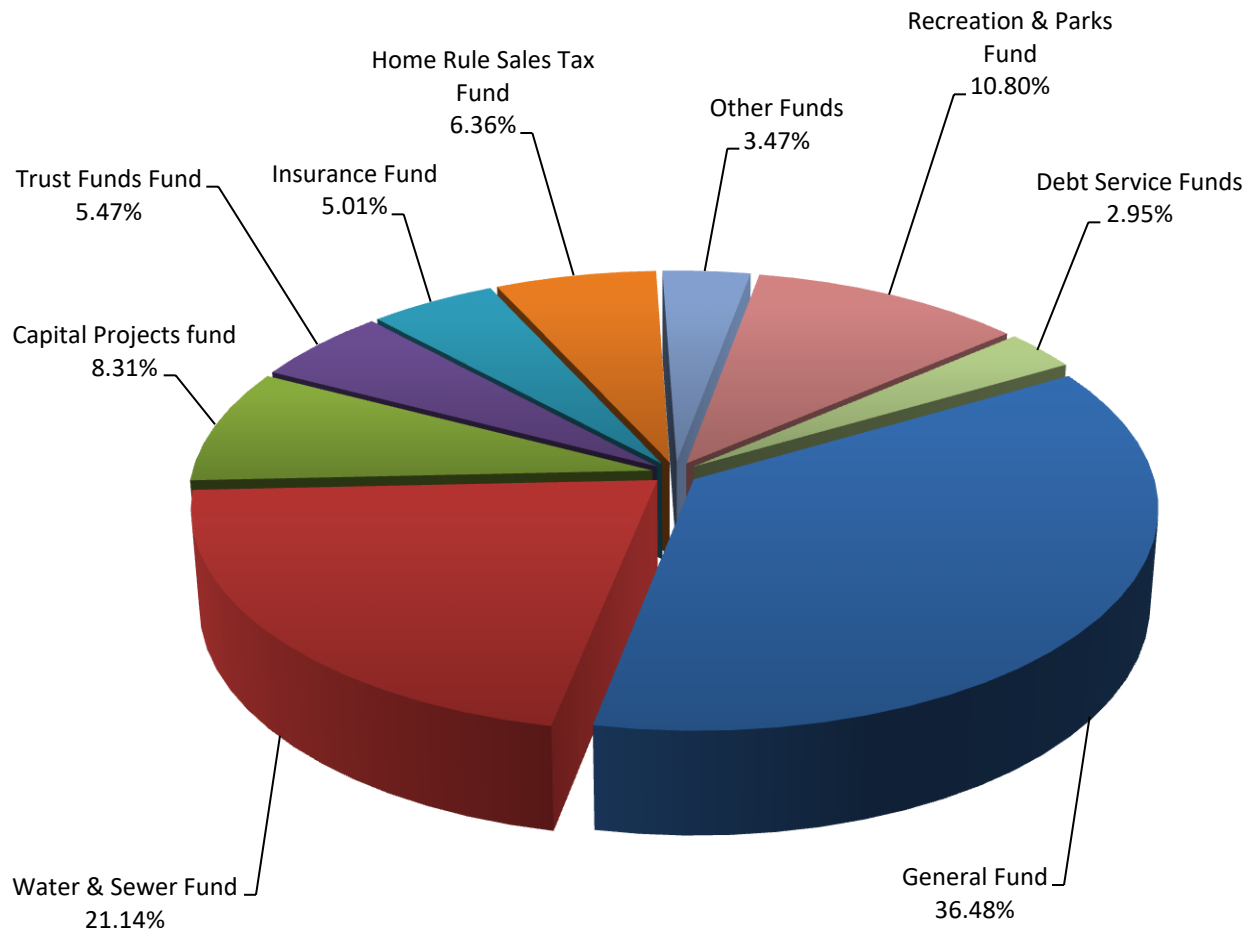


Revenue Summaries

Budget
Fiscal Year 2020



Total Revenues \$151,127,873



* Other Funds includes the following funds: Motor Fuel Tax, Park Development, Seizure & Forfeiture, Commuter Parking, Main Street Triangle, Civic Center, Orland Park History Museum and Open Lands Acquisition

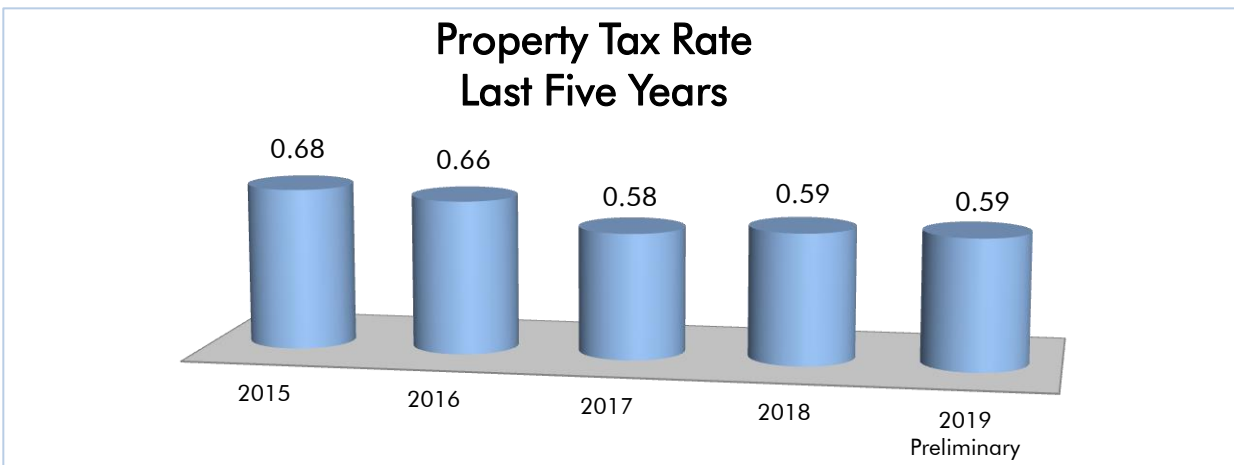
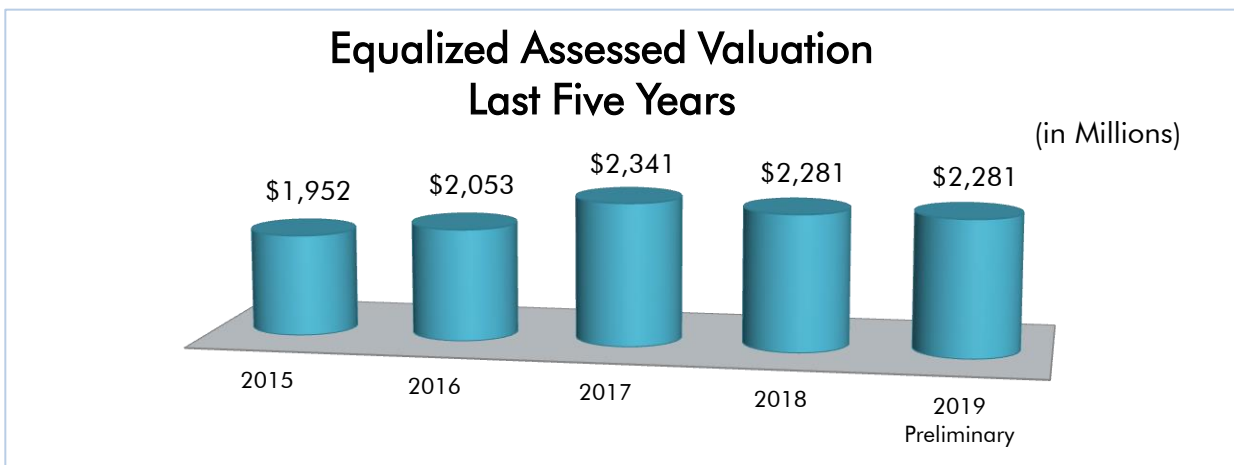
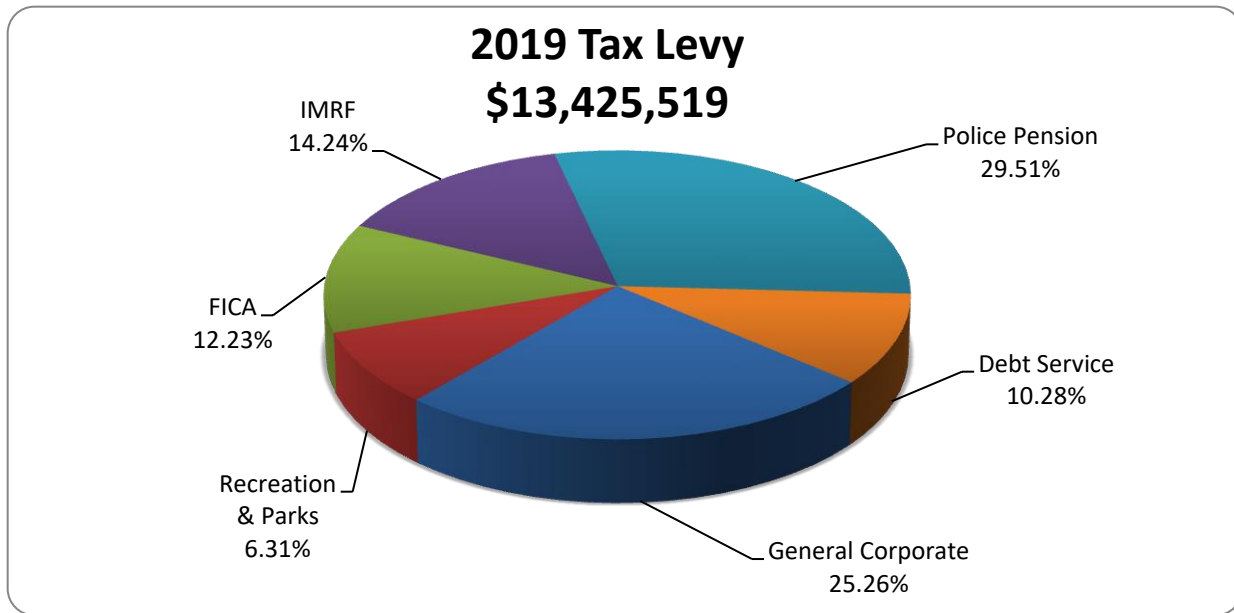


Revenue Summary by Fund

	FY2018 Actual	FY2019 Amended Budget	FY2020 Board Approved	% Change FY2019 - FY2020
REVENUES				
General Fund	\$ 50,418,990	\$52,368,587	\$55,126,580	5.27%
Motor Fuel Tax Fund	1,531,850	1,436,174	1,950,931	35.84%
Park Development Fund	116,716	279,837	403,417	44.16%
Seizure and Forfeiture Fund	41,225	21,000	20,000	-4.76%
Home Rule Sales Tax Fund	10,219,983	9,707,533	9,614,739	-0.96%
Main Street Triangle Fund	1,918,147	1,929,133	1,993,200	3.32%
Recreation and Parks Fund	13,558,248	13,800,166	16,320,569	18.26%
Water and Sewer Fund	28,727,404	38,190,189	31,955,442	-16.33%
Commuter Parking Fund	306,529	297,095	304,110	2.36%
2006 G.O. Bond Refunding Fund	-	-	183	0.00%
2009 G.O. Bond Refunding Fund	2,749	-	-	0.00%
2010A G.O. Bond Refunding Fund	1,667,995	980,568	-	-100.00%
2011 G.O. Bond Refunding Fund	1,415,056	1,431,500	-	-100.00%
2012A G.O. Bond Refunding Fund	875,138	890,600	655,100	-26.44%
2012B&C G.O. Bond Refunding Fund	744,244	664,230	654,062	-1.53%
2012D G.O. Bond Refunding Fund	922,126	-	-	0.00%
2013A&B G.O. Bond Refunding Fund	744,815	664,803	674,763	1.50%
2013C G.O. Bond Refunding Fund	172,308	258,995	1,217,600	370.12%
2015A G.O. Bond Refunding Fund	960,929	895,127	-	-100.00%
2017A G.O. Bond Refunding Fund	1,182,823	758,100	724,850	-4.39%
2019 G.O. Bond Refunding Fund	-	-	536,816	0.00%
Bond Projects Fund	22	-	-	0.00%
Road Exaction Fund	128,988	281,437	238,936	-15.10%
Capital Improvement Fund	11,434,212	23,895,764	12,326,888	-48.41%
Retiree Medical & OPEB Fund	1,175,768	855,345	914,911	6.96%
Police Pension Fund	580,521	6,461,742	7,348,128	13.72%
Insurance Fund	8,084,793	7,262,168	7,578,987	4.36%
Civic Center Fund	248,494	267,438	359,294	34.35%
Orland Park History Museum Fund	55,119	49,460	63,837	29.07%
Open Lands Acquisition Fund	1,546,174	794,843	144,530	-81.82%
TOTAL REVENUES	\$138,781,365	\$164,441,834	\$151,127,873	-8.10%



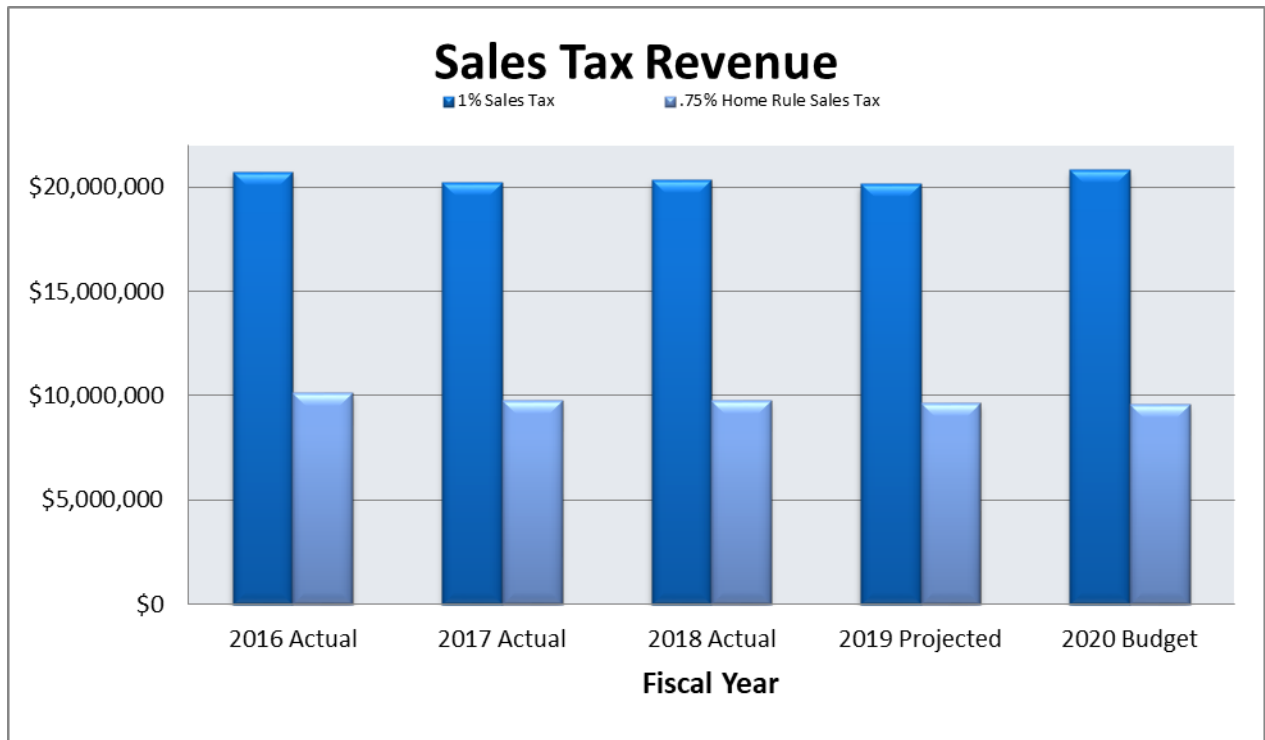
DESCRIPTION	Preliminary 2019	Final 2018	Final 2017
% Change		-2.57%	14.04%
Equalized Assessed Valuation - Cook	\$ 2,260,896,500	\$ 2,260,896,500	\$ 2,320,497,450
Final Extended Rate - Village Only - Cook		0.609%	0.595%
Equalized Assessed Valuation - Will	\$ 19,959,183	\$ 19,959,183	\$ 20,501,124
Final Extended Rate - Village Only - Will		0.552%	0.6227%
Tax Rates:			
General Corporate	0.1500	0.1351	0.0689
Recreation & Parks	0.0504	0.0375	0.0419
FICA	0.0726	0.0715	0.0726
IMRF	0.0846	0.0744	0.0905
Police Pension	0.1752	0.1371	0.1300
Debt Service	0.0610	0.1383	0.1746
TOTAL VILLAGE RATE	0.5938	0.5938	0.5786
Library	0.2548	0.2449	0.2272
2019 G.O. Refunding Bonds (430)	-	0.0423	0.0718
TOTAL LIBRARY RATE	0.2548	0.2872	0.2990
TOTAL RATE - VILLAGE & LIBRARY	0.8486	0.8810	0.8775
Tax Extensions:			
General Corporate	3,391,331	3,054,470	1,597,963
Recreation & Parks	1,138,985	847,084	972,004
FICA	1,642,148	1,617,447	1,685,294
IMRF	1,911,596	1,681,023	2,100,949
Police Pension	3,961,509	3,099,295	3,017,612
Debt Service	1,379,950	3,126,200	4,051,696
TOTAL VILLAGE LEVY	\$ 13,425,519	\$ 13,425,519	\$ 13,425,519
Library	5,759,745	5,538,000	5,273,000
2019 G.O. Refunding Bonds (430)	536,817	980,568	1,664,968
TOTAL LIBRARY LEVY	\$ 6,296,562	\$ 6,518,568	\$ 6,937,968
TOTAL LEVY - VILLAGE & LIBRARY	\$ 19,722,080	\$ 19,944,086	\$ 20,363,486





The following is a summary of major revenue sources, trends and assumptions for fiscal year 2020.

SALES TAXES – The Village’s sales tax revenue consists of a 1% sales tax received from the State of Illinois, as well as a .75% sales tax imposed through the Village’s home rule status. In recent years, the Village’s sales tax revenue has remained relatively flat as four major retailers located in the Village of Orland Park went out of business in the first half of FY2018, including two mall anchor stores. The space vacated by one of the mall anchor stores was redeveloped by Von Maur and opened in November of 2019. The Village anticipates that this opening, as well as other commercial development taking place within the Village, will lead to a positive trend in sales tax collections. Sales tax estimates for FY2020 are estimated to increase by approximately \$243,000, or 1.1%, as compared to FY2019 projected collections.





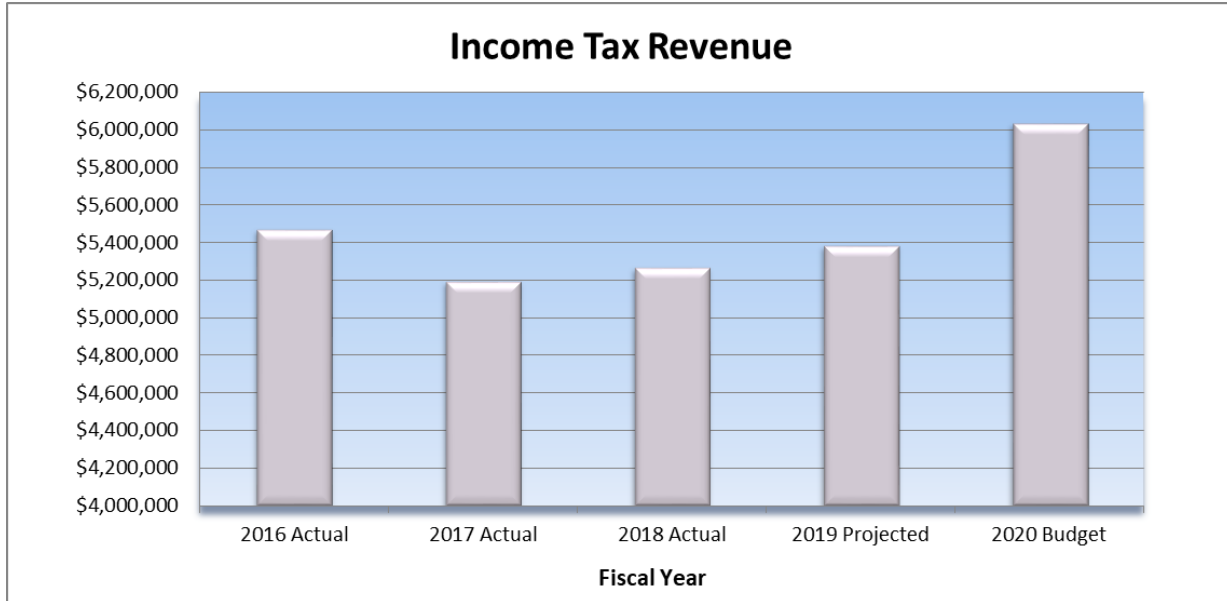
PROPERTY TAXES – The Village levies property taxes for the purposes of general corporate, recreation and Parks, IMRF, FICA and police pension, as well as to fund a portion of debt service payments due on the Village’s outstanding general obligation debt. Although the Village has kept its levy flat for the last nine 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 tax years 2015 through 2019 (fiscal years 2016 – 2020).



	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Projected	FY2020 Budget
General Corporate	\$ 1,263,048	\$ 722,055	\$ 1,497,182	\$ 3,004,991	\$ 3,391,331
Recreation	1,015,864	957,044	941,192	833,755	1,138,985
IMRF	1,994,785	2,050,038	2,063,183	1,653,205	1,911,596
FICA	1,576,043	1,648,121	1,650,230	1,590,878	1,642,148
Police Pension	2,751,483	3,189,168	2,974,807	3,072,965	3,961,509
Debt Service	4,961,089	4,907,503	4,002,239	3,134,754	1,379,950
TOTAL	\$ 13,562,312	\$ 13,473,929	\$ 13,128,832	\$ 13,290,548	\$ 13,425,519

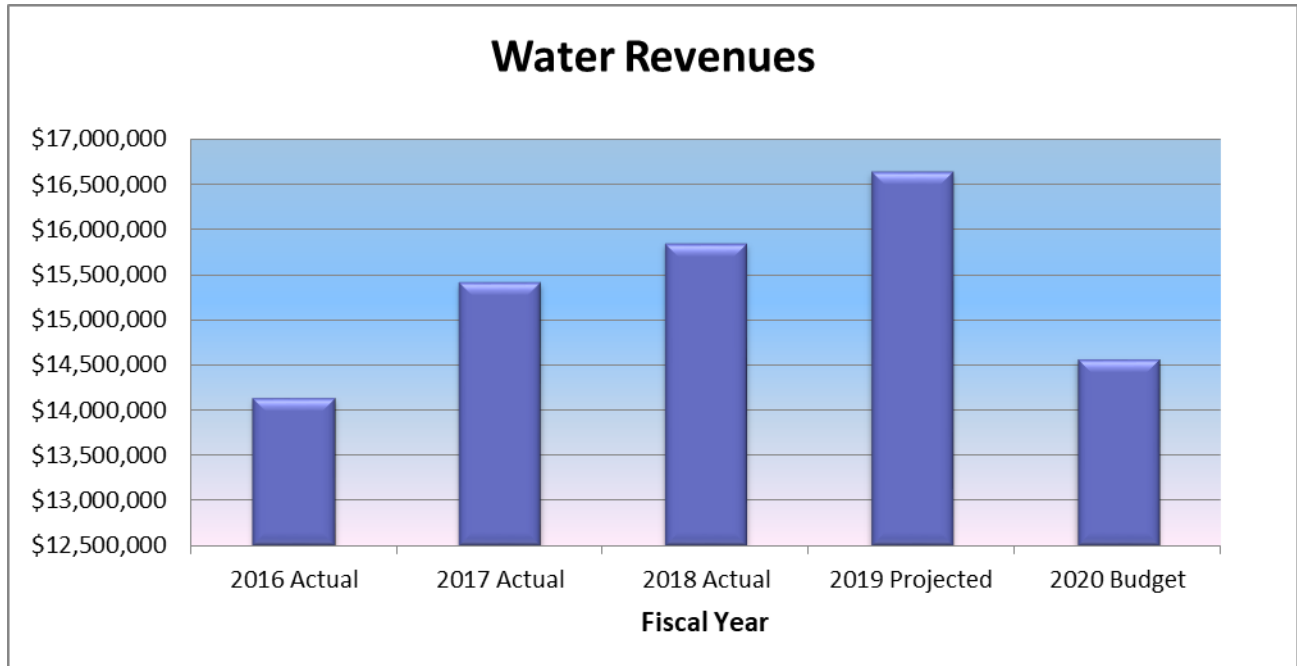


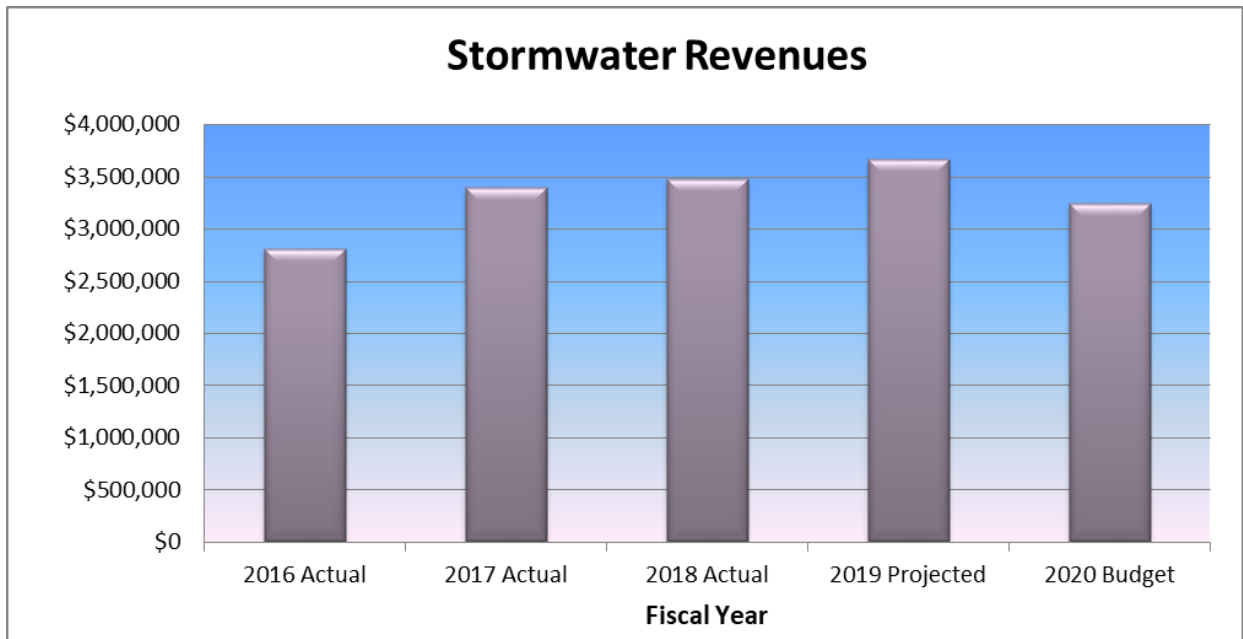
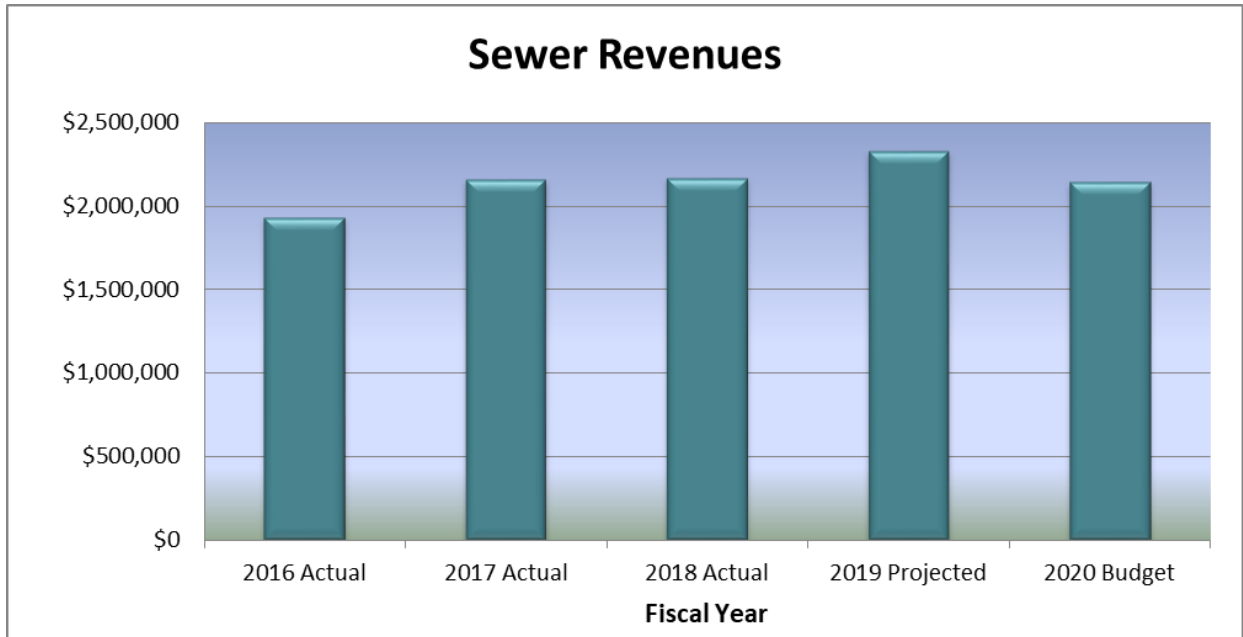
INCOME TAX – Income tax is state shared revenue that is distributed on a per capita basis through the Local Government Distributive Fund. The results of the 2010 census indicated that the Village’s population was 56,767. The income tax calculation for fiscal 2020 is based on the results from the 2010 census. The fiscal year 2019 estimate is based on \$101.70 per capita and the fiscal year 2020 budget is based on \$106.30 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 FY2015. 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 FY2020.



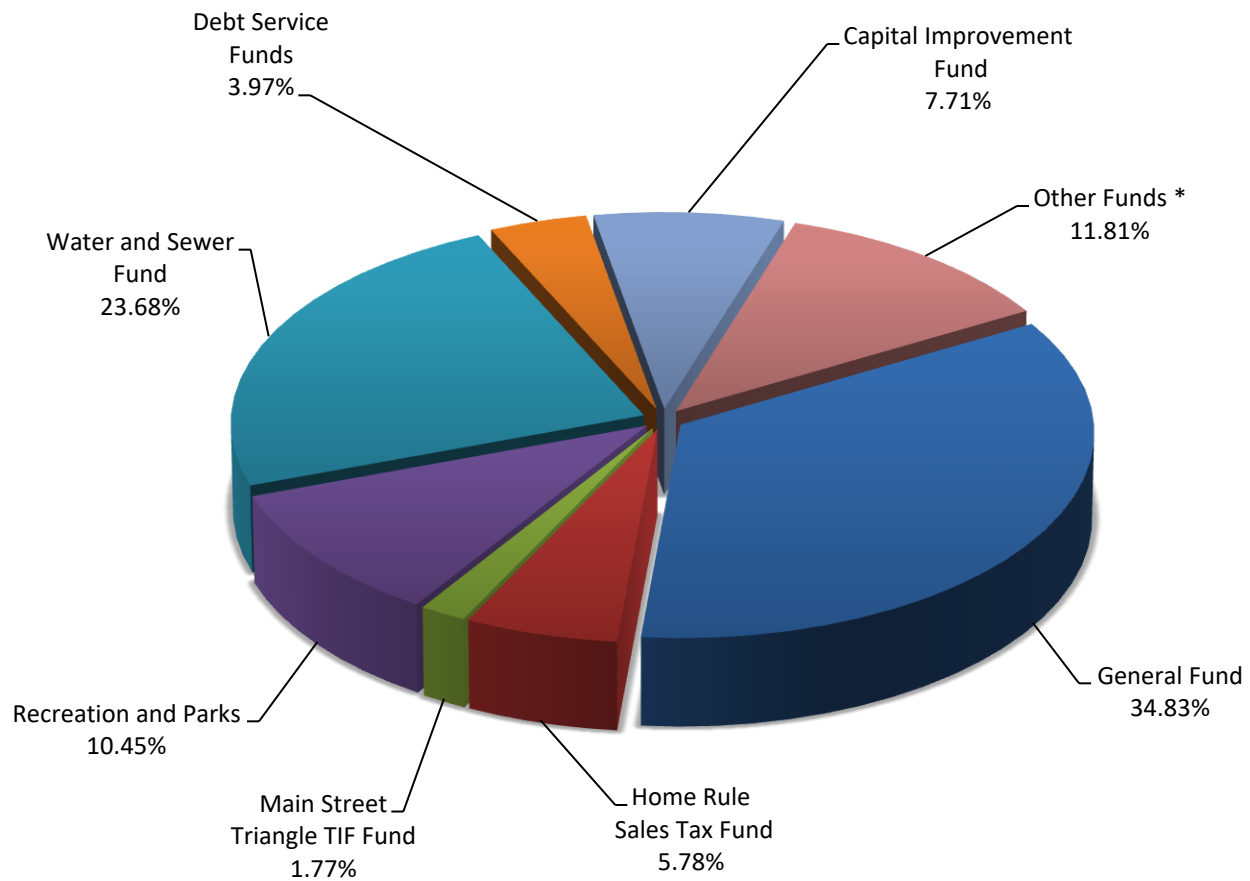


Expenditure Summaries

**Budget
Fiscal Year 2020**



Total Expenditures \$156,127,231



* Other Funds includes the following funds: Motor Fuel Tax, Park Development, Seizure & Forfeiture, Commuter Parking, Road Exaction, Retiree Medical & OPEB Trust, Police Pension, Insurance, Civic Center, History Museum and Open Lands Acquisition



Expenditure Summary by Fund FY2018 - FY2020

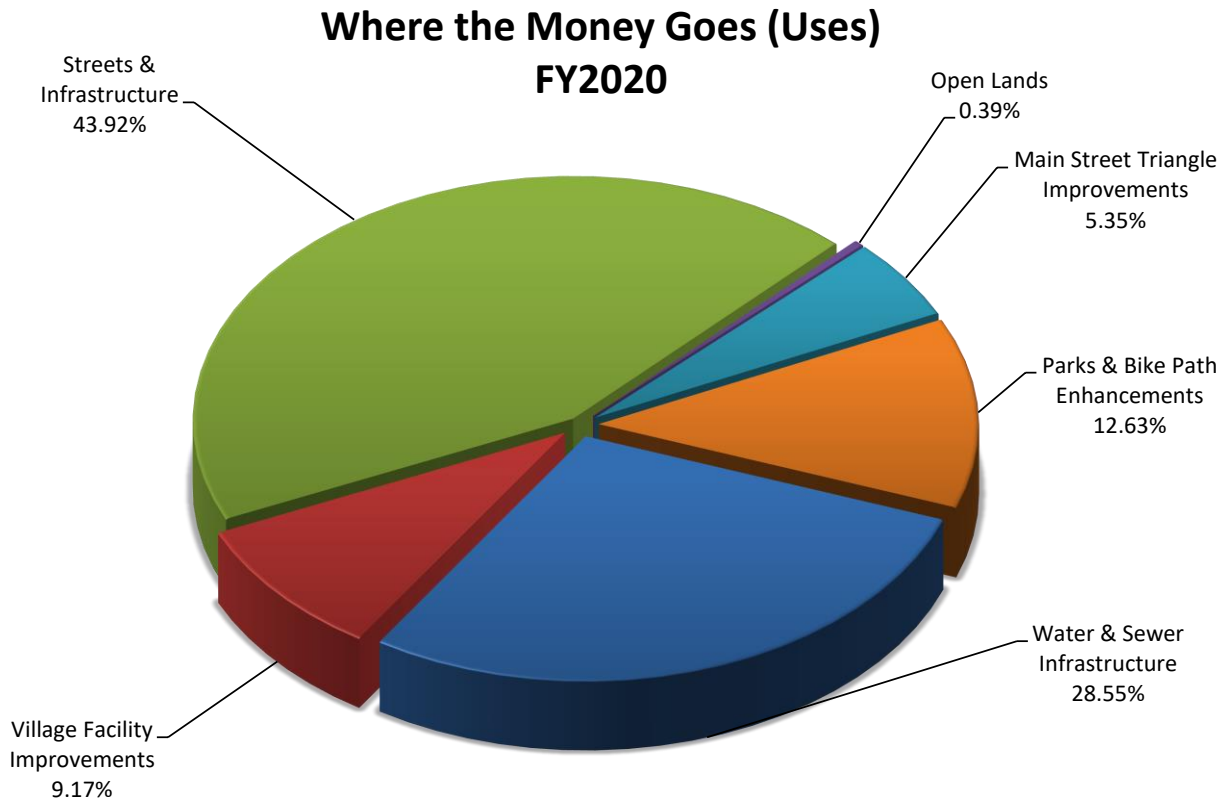
	FY 2018 Actual	FY 2019 Amended Budget *	FY 2020 Board Approved	% Change FY 2020 - FY 2019
EXPENDITURES				
General Fund	\$ 50,011,913	\$ 55,369,630	54,373,814	-1.80%
Motor Fuel Tax Fund	1,404,179	1,433,367	2,697,676	88.21%
Park Development Fund	10,187	976,067	255,100	-73.86%
Seizure and Forfeiture Fund	71,580	-	-	0.00%
Home Rule Sales Tax Fund	12,971,224	11,410,762	9,019,688	-20.95%
Main St. Triangle TIF Fund	2,027,437	4,156,827	2,757,771	-33.66%
Recreation and Parks Fund	13,567,881	14,216,020	16,320,880	14.81%
Water and Sewer Fund	29,171,809	48,707,293	36,977,625	-24.08%
Commuter Parking Fund	368,907	435,092	399,992	-8.07%
2009 G.O. Bond Fund	65,091	-	-	0.00%
2010 G.O. Bond Fund	1,995,907	981,018	557,255	-43.20%
2011 G.O. Bond Fund	1,432,985	1,431,975	-	-100.00%
2012A G.O. Bond Fund	886,306	891,075	890,575	-0.06%
2012B & C G.O. Bond Fund	1,069,556	1,086,100	1,075,225	-1.00%
2012D G.O. Bond Fund	933,470	-	-	0.00%
2013 C G.O. Bond Fund	292,637	290,531	1,328,531	357.28%
2013 A & B G.O. Bond Fund	1,084,031	1,099,750	1,088,150	-1.05%
2015 G.O. Bond Fund	1,001,181	1,004,075	-	-100.00%
2017 G.O. Bond Fund	800,965	758,550	725,300	-4.38%
2018 G.O. Bond Fund	-	-	536,817	0.00%
Bond Projects Fund	5	-	-	0.00%
Road Exaction Fund	324,610	-	-	0.00%
Capital Improvement Fund	10,403,578	28,920,892	12,039,148	-58.37%
Retiree Medical & OPEB Trust Fund	8,328	660,322	1,050,722	59.12%
Police Pension Fund	4,539,567	4,972,693	5,914,112	18.93%
Insurance Fund	9,234,857	8,169,369	7,555,560	-7.51%
Civic Center Fund	238,031	287,438	359,294	25.00%
Orland Parks History Museum Fund	49,871	49,460	74,626	50.88%
Open Lands Acquisition Fund	1,480,441	913,078	129,370	-85.83%
TOTAL EXPENDITURES	\$ 145,446,535	\$ 188,221,384	\$ 156,127,231	-17.05%

* The FY2019 Amended Budget includes FY2018 budget rollovers amounting to \$33,476,316.



The total fiscal year 2020 capital improvement budget for the Village of Orland Park is \$25,615,300, a 15.6% increase from the fiscal year 2019 adopted capital budget of \$22,139,685. The increase is primarily due to budgeting an additional \$4,000,000 for the Village’s Roadway Reconstruction Program. This program enhances the Village’s annual Roadway Maintenance Program by providing funds to perform complete reconstruction of street beyond repair through the maintenance program. The capital improvement budget for fiscal year 2020 represents approximately 16.4% of the total fiscal year 2020 budget. Detailed information related to all capital projects is included on the following pages.

<u>Uses</u>	<u>FY2020 Capital Expenditures</u>
Water and Sewer Infrastructure	\$ 7,312,000
Village Facility Improvements	2,348,300
Streets and Infrastructure	11,250,000
Open Lands	100,000
Main Street Triangle Improvements	1,370,000
Parks & Bike Path Enhancements	3,235,000
	<u>\$ 25,615,300</u>





In addition the capital projects listed on the following pages, the FY2020 budget also includes funding for the purchase of fourteen vehicles and seven equipment items in the amount of \$1,395,000, as well as various technology enhancements in the amount of \$1,110,000.

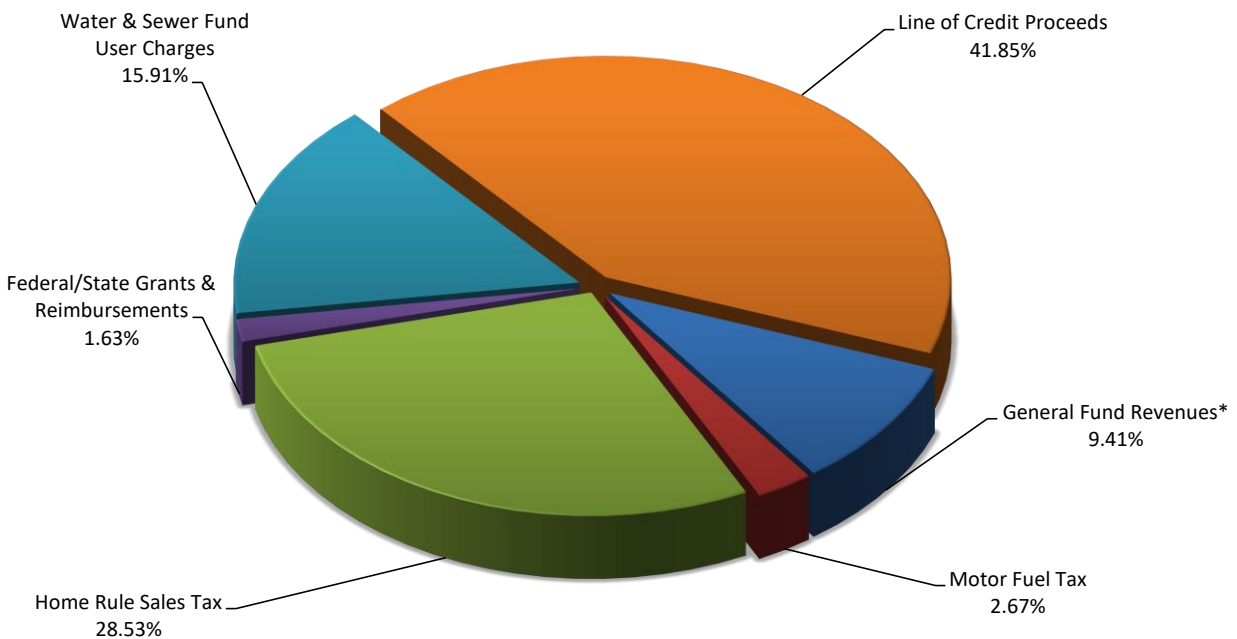
Of the fourteen vehicles, four are replacements of public works vehicles, nine are replacements of public safety vehicles and one is the replacement of a recreation vehicle. Replacement equipment is for the public works, park and utilities functions. Technology projects reflected in the FY2020 budget include replacement of the Village’s phone and voicemail system, as well as other Village-wide technology enhancements.

The FY2020 capital improvements, vehicle and equipment purchases, and technology enhancements will be funded through a combination of revenue sources, as outlined below.

General Fund Revenues*	\$	2,646,682
Motor Fuel Tax		750,000
Home Rule Sales Tax		8,021,800
Federal/State Grants & Reimbursements		458,349
Water & Sewer Fund User Charges		4,475,000
Line of Credit Proceeds		11,768,469
	\$	<u>28,120,300</u>

*Includes Road & Bridge Tax collections, Vehicles Sticker Revenue and other general revenue sources

Where the Money Comes From (Sources) FY2020





Building Maintenance

Description	Funding Source	Budgeted	Amount
Sportsplex - HVAC Replacement	General Fund	\$	587,300
Village Facilities - Lighting Upgrades - Conversion to LED	General Fund		310,000
Village Facilities - Roof Replacements	General Fund		300,000
Village Facilities - HVAC Control Integration (Hardware/Software)	General Fund		220,000
Village Facilities - VH Aluminum Soffits	General Fund		150,000
Village Facilities - HVAC Heating Boiler Replacement	General Fund		120,000
Orland Park Health & Fitness Center - Furnace/Cooling Coil Replacement	General Fund		100,000
Sportsplex - Locker Room Improvements	General Fund		100,000
Village Facilities - Improvements	General Fund		100,000
Civic Center - Sound System	Civic Center Fund		65,000
Village Facilities - Carpet Replacement	General Fund		52,000
Orland Park Health & Fitness Center - Pool Floor Replacement	General Fund		50,000
Boley Farmhouse - Improvements	General Fund		35,000
Franklin Lobe Center Gym - A/C Installation, Controls Integration	General Fund		30,000
Orland Park Health & Fitness Center - Steam Room Generators	General Fund		25,000
Orland Park Health & Fitness Center - Duplex Pumps Replacement	General Fund		25,000
Civic Center - Door Replacement	Civic Center Fund		20,000
Sportsplex - Door Replacements	General Fund		15,000
Franklin Lobe Center - Desk Replacement	General Fund		15,000
Civic Center - Kitchen Cabinet Replacement	Civic Center Fund		15,000
Village Facilities - Building Condition Evaluation/Matrix	General Fund		14,000
Building Maintenance Total		\$	2,348,300

Development Services

Description	Funding Source	Budgeted	Amount
Infrastructure Relocation	Main Street Triangle TIF		1,160,000
143rd Street - Wolf to South West Highway - Phase I Engineering	Capital Improvement		500,000
Road Improvements - John Humphrey Drive/143rd Street Intersection - Phase II & Land Acquisition	Capital Improvement		500,000
Wolf Road - 143rd to 167th - Phase I Engineering	Capital Improvement		350,000
Consulting/Legal Services	Main Street Triangle TIF		200,000
Bike/Pedestrian Path - Enhancements	Capital Improvement		100,000
Stellwagen Farm - Parking Lot & Entrance	Open Lands Fund		100,000
Road Improvements - 151st Street & Regent Drive -Traffic signal upgrade, striping, signing, pedestrian enhancements	Capital Improvement		60,000
Southwest Highway - 131st to 135th Improvements - Design	Capital Improvement		50,000
Development Services Total		\$	3,020,000



Public Works - Streets

Description	Funding Source	Budgeted	Amount
Roadway Reconstruction Program	Capital Improvement		4,000,000
Roadway Maintenance Program	Capital Improvement		3,300,000
Harlem Ave Street Lighting Wire Replacement	Capital Improvement		580,000
STP Road Improvements - 143rd St. Reconstruction - Harlem Avenue to 95th Avenue - Phase I Engineering	Capital Improvement		320,000
Village wide LED Street Light Conversion - 159th Street	Capital Improvement		200,000
Tree Replacement	Capital Improvement		180,000
Village Facility Parking Lot Repairs & Maintenance	Capital Improvement		150,000
Vehicles & Equipment Garage Improvements	Capital Improvement		120,000
Public Works Site Expansion	Capital Improvement		100,000
Multi-Use Path Repairs & Maintenance	Capital Improvement		100,000
Village Hall Parking Lot Reconfiguration	Capital Improvement		70,000
Sidewalk Gap & Repair Program	Capital Improvement		50,000
STP Road Improvements - 94th Avenue Reconstruction - 151st to 159th - Phase I Engineering	Capital Improvement		50,000
Streetlight Installation Program	Capital Improvement		30,000
Village wide Parking Lot LED Lighting Upgrade	Capital Improvement		15,000
Vehicle Storage Facility - Floor Drain Grate Replacement	Capital Improvement		15,000
Pavement Condition Evaluation Program	Capital Improvement		10,000
Village wide Parking Lot - LED Lighting Upgrade	Main Street-Triangle TIF		10,000
Public Works - Streets Total		\$	9,300,000

Public Works - Utilities

Description	Funding Source	Budgeted	Amount
Water Main Replacement in Conjunction w/Roadway Reconstruction Program	Water & Sewer		2,617,000
Flood Study Storm water Management Improvements	Water & Sewer		1,300,000
Programmable Logic Controller Replacements	Water & Sewer		1,000,000
Infiltration & Inflow Evaluation & Reduction Improvements	Water & Sewer		650,000
Basin Best Practice Management	Water & Sewer		600,000
Residential Meter Conversion	Water & Sewer		350,000
Electrical Upgrades for MPS	Water & Sewer		300,000
Sewer Camera	Water & Sewer		100,000
Hydrant Flow Testing	Water & Sewer		75,000
Water Valve Exercising	Water & Sewer		65,000
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
Large Meter Testing	Water & Sewer		40,000
Leak Detection Equipment	Water & Sewer		35,000
Small Meter Testing	Water & Sewer		20,000
Water Main Leak Surveys	Water & Sewer		10,000
Public Works - Utilities Total		\$	7,312,000



Parks & Grounds

Description	Funding Source	Budgeted	Amount
Park Access, Site, Safety and Security Maintenance & Replacement (excluding Centennial Park)	Park Development		1,500,000
John Humphrey Complex Phase II Building Improvements & Pavilion Renovations	Park Development		500,000
Median Maintenance on State, County & Local Roads	Capital Improvement		400,000
Centennial Park Master Plan	Park Development		350,000
Centennial Park Aquatic Center - Elevated Walkway repairs	Recreation & Parks		175,000
Schussler Park - Renovation project	Park Development		150,000
Centennial West Improvements - Design	Park Development		150,000
Centennial Park Aquatic Center - Air Rapids Repair	Recreation & Parks		80,000
Centennial Park Aquatic Center - Engineering Design & Construction of Cabanas	Park Development		50,000
Centennial Park Aquatic Center - T-Pool Upgrade Grates & Walkways	Recreation & Parks		45,000
Centennial Park Aquatic Center - Vertical Turbine Replacements	Recreation & Parks		40,000
Pavilions	Park Development		40,000
Centennial Park Aquatic Center - Funbrellas	Recreation & Parks		30,000
Centennial Park - ThorGuard Replacement	Park Development		20,000
Centennial Park Aquatic Center - VGBA Upgrades	Recreation & Parks		20,000
Centennial Park Aquatic Center - Zero Depth Leak Repair	Recreation & Parks		18,000
Marina Lighting Bollard Replacement	Park Development		15,000
Centennial Park Aquatic Center - Floor Coatings - Guard House	Recreation & Parks		15,000
Centennial Park Aquatic Center - Sump Pit installation	Recreation & Parks		15,000
Centennial Park Aquatic Center - Pool Fencing	Recreation & Parks		12,000
Centennial Park Aquatic Center - Variable Frequency Drives	Recreation & Parks		10,000
Parks & Grounds Total		\$	3,635,000
Total FY2020 Budgeted Capital Improvement Projects		\$	25,615,300

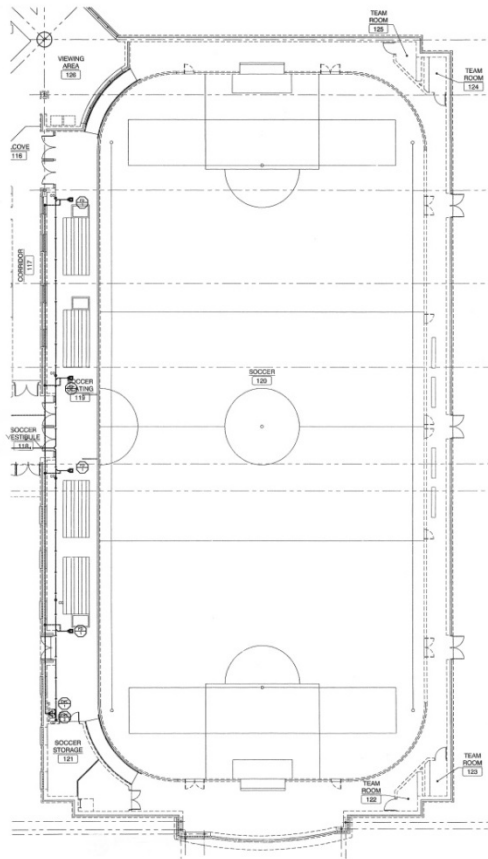
Capital projects included above that are significant in scope or dollar amount are discussed in more detail in the following pages.



HVAC Replacement at the Sportsplex

Description

The Sportsplex has mostly open spaces and large window areas which make it difficult to maintain the temperature. 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 I upgraded roof top unit (RTU-1) with a larger and more energy efficient model along with other efficiencies on the upper level. In 2020, Phase II will upgrade another roof top unit (Soccer Field RTU-4) with a more efficient model, upgrade electrical transformers and switchgear for all RTU's, and reroute the air return ductwork at the soccer field to better control heating and cooling loads.



Sportsplex Phase II Soccer Field HVAC Upgrade

FINANCIAL SUMMARY

FY2020 Expenditure	\$587,300
Funding Sources	General Fund Revenues
Estimated Effect on Annual Operating Expenditures	Reduced impact on operating expenditures for on-going maintenance costs.



Facility Lighting Upgrades

Description

The village has developed a multi-year program for phasing the replacement of the facility lighting from high maintenance inefficient lighting to more economical energy efficient lights. Several of the village facilities have already been changed from older fluorescent fixtures to energy efficient LED lighting.

The next phases of the facility lighting upgrades are for conversions of high bay lighting to LED energy efficient lighting. The Orland Park Health & Fitness Center and the Sportsplex are scheduled for upgrade in 2020.



LED High Bay Lighting Upgrade

FINANCIAL SUMMARY

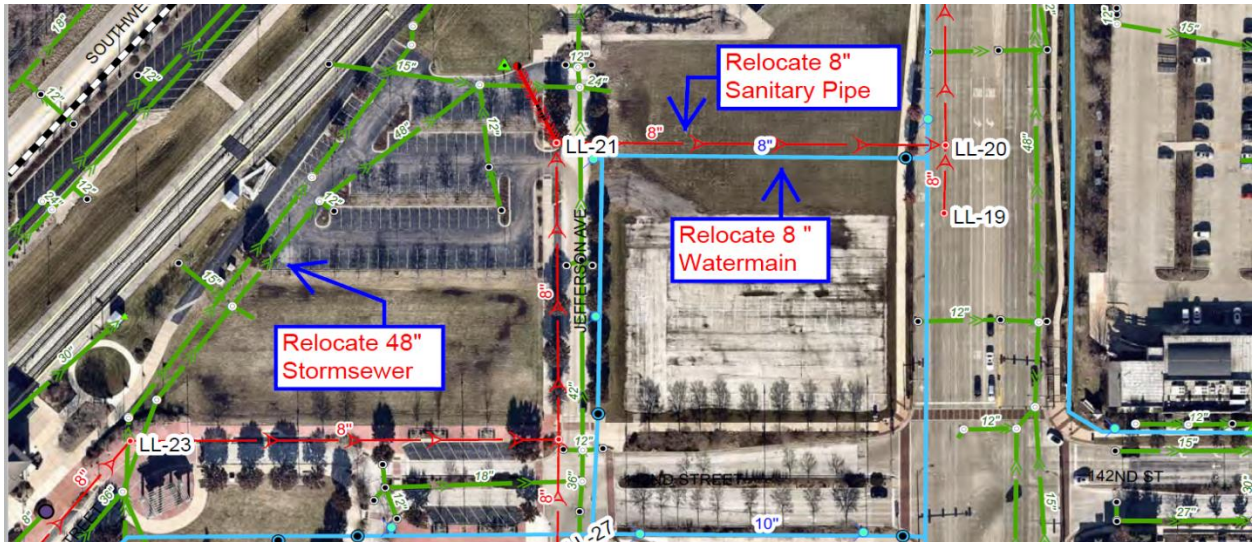
FY2020 Expenditure	\$310,000
Funding Sources	General Fund Revenues
Estimated Effect on Annual Operating Expenditures	Reduced impact on operating expenditures for on-going maintenance and energy costs.



Downtown Infrastructure Relocation

Description

With the development of the downtown, multiple existing public utility lines will need to be relocated. This project will relocate a 48" storm sewer, an 8" sanitary sewer and a 8" watermain, shown below, as these public utilities are currently in conflict with proposed development plans for the downtown.



FINANCIAL SUMMARY

FY2020 Expenditure

\$1,160,000

Funding Sources

Main Street Triangle TIF

Estimated Effect on Annual Operating Expenditures

Improvements required by the developer to complete development of Downtown Triangle. Costs will be offset by additional sales tax revenue over time.



143rd Street from Wolf Road to Southwest Highway Improvements

Description

This project will reconstruct and widen the existing two-lane section of 143rd Street to provide two lanes in each direction separated by a median area to accommodate turning traffic. Phase I Engineering will be completed in 2020.



FINANCIAL SUMMARY

FY2020 Expenditure	\$500,000
Funding Sources	Capital Improvement
Estimated Effect on Annual Operating Expenditures	IDOT maintained roadway but repair and maintenance costs for the roadway lighting and multi-use path will be the Village’s responsibility.



143rd Street and John Humphrey Drive Improvements

Description

The purpose of this project is to improve the intersection capacity at 143rd Street and John Humphrey Drive. The project will add left turn lanes on 143rd Street and right turn lanes on John Humphrey Drive. The land bridge under the eastbound lanes will be extended to the westbound lanes to deal with ongoing settlement issue on 143rd Street. Pedestrian facilities will be upgraded with the project as well.



FINANCIAL SUMMARY

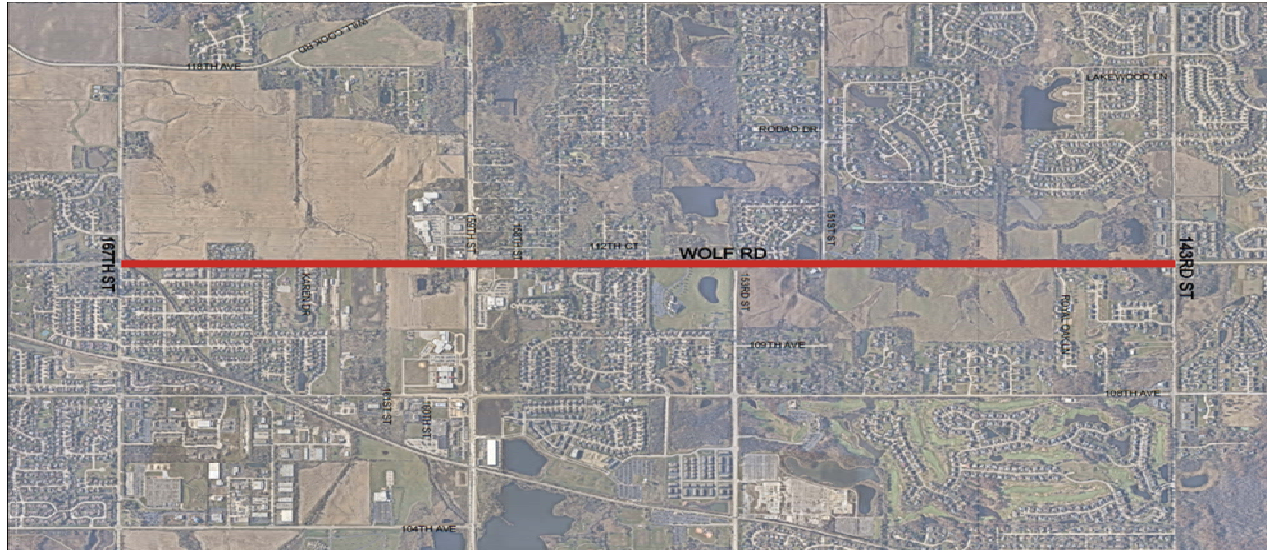
FY2020 Expenditure	\$500,000
Funding Sources	Capital Improvement
Estimated Effect on Annual Operating Expenditures	Reduced impact on operating expenditures for on-going repair & maintenance costs for the roadway.



Wolf Road from 143rd Street to 167th Street Improvements

Description

The purpose of this project is to improve the roadway capacity of Wolf Road from 143rd Street to 167th Street. The project will add left and right turn lanes on Wolf Road and widen the roadway from two lanes to four lanes. Pedestrian/bicycle facilities will be installed and improved with the project as well.



FINANCIAL SUMMARY

FY2020 Expenditure	\$350,000
Funding Sources	Capital Improvement
Estimated Effect on Annual Operating Expenditures	IDOT maintained roadway but repair and maintenance costs for the roadway lighting and multi-use path will be the Village's responsibility.



ROADWAY RECONSTRUCTION PROGRAM

Description

The Roadway Reconstruction Program provides for the replacement of deteriorated village owned roads. The results of the Pavement Sufficiency Index Study (PSI) with recommendations from the village’s consultant provide the basis for the Roadway Reconstruction Program. This maintenance program includes the removal of all surface pavement, the replacement of deteriorated stone base underlayment and the repairs to curbs and sidewalks. The program includes the resurfacing of some roads based on the current condition and evaluation of the road.



BEFORE



AFTER

FINANCIAL SUMMARY

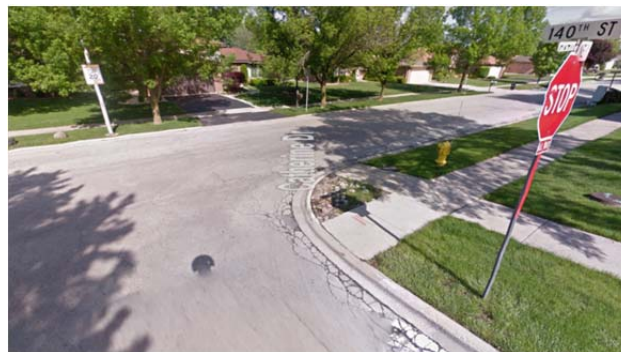
FY2020 Expenditure	\$4,000,000
Funding Sources	Home Rule Sales Tax
Estimated Effect on Annual Operating Expenditures	Reduced expenditures for pothole patching and other maintenance in the near term.



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), with recommendations from the village’s consultant, provide the basis for the Roadway Maintenance Program. The maintenance program includes pavement crack sealing, striping, sidewalk slab raising, pneumatic curb repairs and pavement rejuvenation. The program includes the resurfacing of some roads based on the current condition and evaluation of the road.



BEFORE



AFTER

FINANCIAL SUMMARY

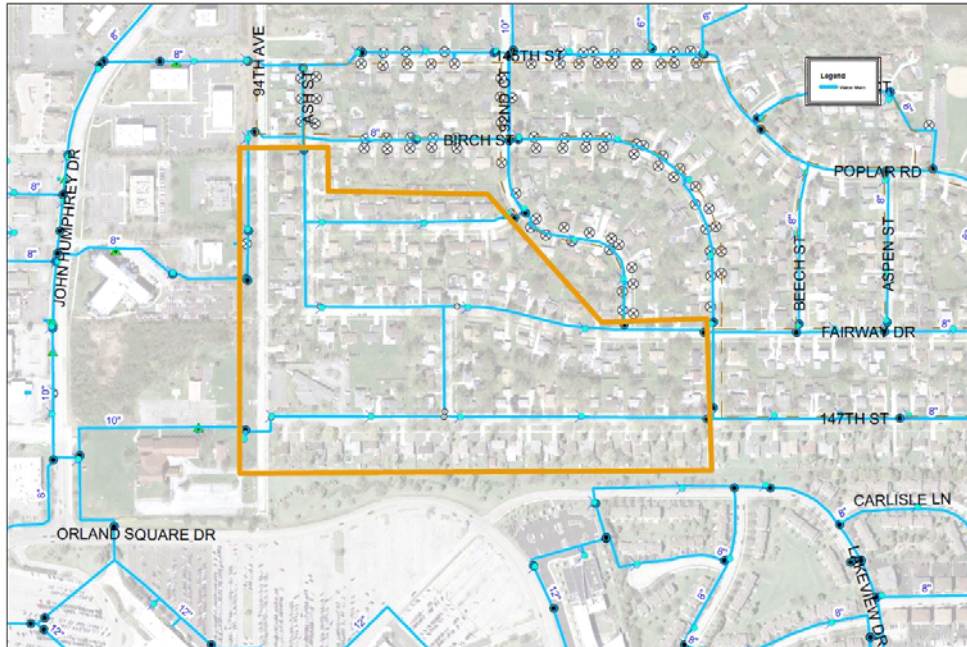
FY2020 Expenditure	\$3,300,000
Funding Sources	Home Rule Sales Tax
Estimated Effect on Annual Operating Expenditures	Reduced expenditures for pothole patching and other maintenance in the near term.



WATER MAIN REPLACEMENTS

Description

The village is in the process of replacing the oldest and most deteriorated water mains. In 2020, Phase 4 of the Fairway neighborhood is scheduled for replacement in conjunction with the Roadway Maintenance Program.



Fairway Phase 4

FINANCIAL SUMMARY

FY2020 Expenditure

\$2,617,000

Funding Sources

Water & Sewer Fund Revenues

Estimated Effect on Annual Operating Expenditures

Replacement of aging infrastructure reduces the number of emergency repairs needed.



FLOOD STUDY STORMWATER MANAGEMENT IMPROVEMENTS

Description

The stormwater improvements were identified as necessary through the 2004 flood study. Several areas have been completed. Some of the remaining areas include Grasslands Dam, 144th & Irving and the Highland Avenue and Mason Lane areas. These improvements will help to relieve flooding and other stormwater issues in these areas. The improvements are being studied and designed as projects over multiple years.



Storm Water Study & Improvement Areas

FINANCIAL SUMMARY

FY2020 Expenditure	\$1,300,000
Funding Sources	Water & Sewer Fund
Estimated Effect on Annual Operating Expenditures	The village will be responsible for any additional storm water infrastructure maintenance within the improvement areas.



PLC Modernization Project

Description

The PLCs (Programmable Logic Controllers) are reaching the end of their lifecycle. The PLCs provide status and alarm signals to SCADA and the ability to adjust control parameters such as pump on/off and settings. The replacement of the PLC's will improve electrical system reliability, efficiency and safety.



Current



Proposed

FINANCIAL SUMMARY

FY2020 Expenditure

\$1,000,000

Funding Sources

Water & Sewer Fund Revenues

Estimated Effect on Annual Operating Expenditures

Reduced impact on operating expenditures for on-going maintenance costs.



Basin Best Practice Management

Description

There are over 550 storm water basins in the Village that are part of the larger stormwater management system. The Village owns and maintains approximately 180 of these basins. Established in 2011, the storm water basin best practice management is a multi-year project that serves to stabilize basin shorelines, promote native ecological restoration practices and ultimately provides higher quality water to streams and rivers.

Basin best practice management focuses on the improvements, enhancements and stewardship of existing high maintenance ponds that are maintained by the Village to reduce the operating costs for future years through the use of low maintenance native plantings and shoreline stabilization.



YEARLING CROSSING POND – SHORELINE RESTORATION AND FLOATING WETLANDS

Basin Best Practice Management

FINANCIAL SUMMARY

FY2020 Expenditure	\$600,000
Funding Sources	Water & Sewer Fund Revenues
Estimated Effect on Annual Operating Expenditures	Reduced impact on operating expenditures for on-going maintenance costs.



RESIDENTIAL WATER METER CONVERSION

Description

Modern technology provides the opportunity for accurate and remote water meter monitoring. The village is in the process of replacing aging water meters that are under-registering during low water flow. Replacement with a new iPerl meter will improve all flow metering and monitoring for better water accountability.



New iPerl Water Meter

FINANCIAL SUMMARY

FY2020 Expenditure	\$350,000
Funding Sources	Water & Sewer Fund Revenues
Estimated Effect on Annual Operating Expenditures	Replacement of aging infrastructure reduces water loss inaccuracies for billing purposes.



Park Access, Site, Safety and Security Maintenance and Replacements

Description

In 2019, the Parks and Grounds Department commissioned a comprehensive assessment of all playgrounds and sports amenities within the Parks system. Parks were assessed based on 3 general categories: Security, Accessibility and General Conditions. Each category was given a score for the individual element and each amenity was scored on a scale of 1-5. Parks were then categorized following IPRA guidelines for park classifications: mini parks, neighborhood parks and community parks. Based on the assessment, the 17 lowest scoring park sites were targeted for improvements. The improvements range from playground enhancements, ADA path upgrades, installation of pavilions, water fountains, landscaping and other site amenities (benches and tables). Bids will be issued to for the procurement or installation services required to complete these improvements.



FINANCIAL SUMMARY

FY2020 Expenditure	\$1,500,000
Funding Sources	Park Development
Estimated Effect on Annual Operating Expenditures	Reduced impact on operating expenditures for on-going maintenance costs.



Centennial Park Aquatic Center (CPAC) – Multiple Projects

Description

The Centennial Park Aquatic Center has several projects to improve the overall quality and safety of the Center and to enhance the experience for patrons, including:

Elevated Walkway Repairs: A structural report completed in 2017 advised repairs to be conducted, including replacement of all fiberglass stairs and platforms on the elevated walkway with concrete with an anti-slip finish. Structural engineering plans are required to be completed before this project can begin.

Zero Depth Leak Repair: Replacement of an original underground winterization valve from 1991 that is sealing incorrectly. This project will result in a long-term solution for this issue.

Funbrellas: Replace the last two “funbrellas” (i.e. large shade umbrellas) with a modern shade canopy. The new canopies have fewer moving parts to fail and provide an enhance shade canopy as compared to the existing funbrellas.

There are several multi-year programs to modernize the function of the pool, including:

VGBA Upgrade: Modernize the drain and grate covers in swimming pools to comply with the Virginia Graeme Baker Pool & Spa Safety Act (P&SS Act, also referred to as the VGBA). The aim of the VGBA upgrade program is to reduce the occurrences of entanglements and suction entrapments. This project will eliminate raised covers and install VGBA compliant covers. All drains will be converted to a flat drop in style which also reduces toe injuries. This project will also include new hydrostatic pressure relief valves. This is the second VGBA project the Village has planned for since 2019. An IDPH permit and engineering plans designed by an IDPH pre-approved engineering firm is required for this project.

Pool Fencing: Modernize the fencing including replacing cedar, aluminum and chain-link fencing. Wood fencing is at the end of life cycle and could potentially become a future hazard if deterioration persists. Cedar fencing will be replaced with an exterior vertical siding that allows for less pest infestation. Aluminum fencing is being repaired for failure of base plates. Chain-link fencing is being replaced with new material.

Floor Coating: Modernize the flooring throughout the CPAC facility. Anti-slip coating will be installed in restrooms, shower rooms, ground house and mechanical rooms to improve the overall safety for patrons and staff.

T-Pool Upgraded Walkway Grates: Modernize all PVC deck drains with a newer grating system. This system requires fewer parts that can fail, resulting in lower long-term maintenance costs. This project also includes updating outdoor shower grates which date back to the opening of CPAC in 1991.

Vertical Turbine Replacement: Replace vertical turbines. A vertical turbine pump is a specialized centrifugal pump designed to move water in a desired direction. Fully updated hydraulics and mechanical designs make these pumps highly efficient, cost- effective and low-maintenance. This



project will improve efficiency of the pump system and reduce long-term maintenance issues. An IDPH permit and engineering plans designed by an IDPH pre-approved engineering firm is required for this project.

Air Rapid Repairs: A program to engineer and repair the air rapids in Lazy River Pool. An IDPH permit and engineering plans designed by an IDPH pre-approved engineering firm is required for this project.

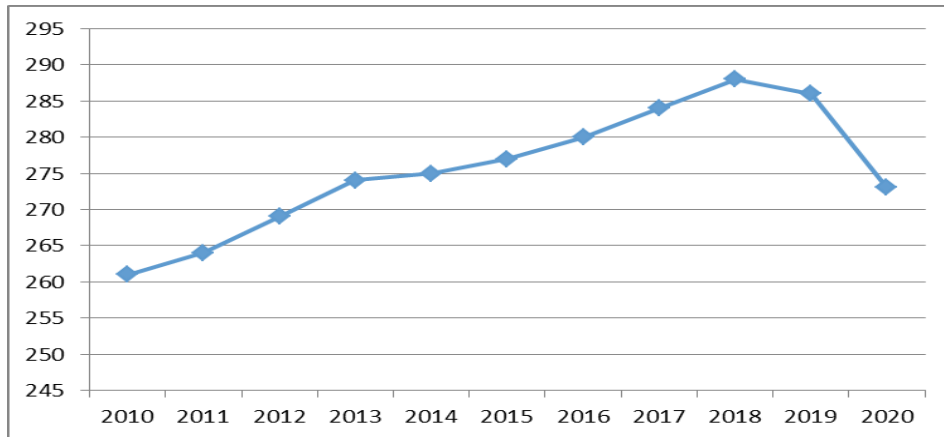


FINANCIAL SUMMARY

FY2020 Expenditure	\$435,000
Funding Sources	Recreation and Parks
Estimated Effect on Annual Operating Expenditures	Reduced impact on operating expenditures for on-going maintenance costs.



The Village’s personnel and benefit costs increased significantly from FY2011 to FY2018 as full-time positions grew from 261 in FY2010 to 288 in FY2018 (see chart below). Annual salary, health insurance, and pension cost increases 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.



The Voluntary Retirement Incentive Program ran from June 30, 2018 thru June 30, 2019; the IMRF ERI with Voluntary Retirement Incentive Program runs from June 30, 2019 thru June 30, 2020. Twenty-eight (28) Village employees qualified for only the first program and forty-nine (49) Village employees qualified for the 2nd or both programs. As of January 1, 2020, eleven (11) of the twenty-nine (29) qualified employees retired under the initial program and fifteen (15) qualified Village employees retired under the 2nd program.

In addition to offering the retirement incentives, the Village Board reduced the full-time head count by a total of fifteen (15) positions. In addition, the Village Board required that specific positions vacated by retirement be held open for a period of six (6) months. These position eliminations, as well as holding certain positions open for six (6) months, enabled the Village to reduce personnel and benefit costs by approximately \$835,000 (2.03%) between FY2018 and 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 FY2020 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 an 8.64% increase in premium equivalents. The BlueCross BlueShield proposal accounts for expected claims, stop loss coverage, Affordable Care Act (ACA) fees and a general health insurance reserve. The Village accepted the BlueCross BlueShield proposal and will continue maintaining the current HDHP/HSA, Silver PPO, Gold PPO and HMO plans for union employees, as well as adding a Blue Advantage HMO and eliminating the HMO Illinois and Gold PPO options for non-union employees. The total fiscal year 2020 budget for health, vision, dental, and life insurance is \$5,354,769.

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 FY2020 budget includes \$373,634 for insurance expenses for the IUOE bargaining unit employees.

Non-union employee premium contributions 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 2020 budget process to bring the employee premium cost closer to industry standards. These contributions are as follows for each medical plan offering: 8% for HDHP/HSA, 10% for Blue Advantage HMO, and 25% to 30% 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. Each of the unions' collective bargaining agreements expired on April 30, 2019 and are currently being renegotiated. Adjustments to the employee share of premium costs will be proposed by the Village during negotiations.



Department/Division	FY2018	FY2019	FY2020
Village Manager	8.25	7.03	8
BIS	5	6	5
Village Clerk	3	3	1
Office of Public Information	2	2	0
Finance *	10	10	9.5
Finance /Water	3	2	2
Officials	1.23	1.23	1.23
Museum	0.77	0.77	0.77
Development Services / Administration	5.75	5.97	5
Development Services / Building	10	10	8
Development Services / Planning	3	4	4
Development Services / Transportation & Engineering	3	3	3
Building Maintenance	8	8	8
Public Works / Administration	3.25	5.15	4.75
Public Works / Streets	22	19	19
Public Works / Transportation	1	1	0
Public Works / Vehicle and Equipment *	7	6	5.5
Public Works / Water and Sewer	21.75	21.85	21.25
Police	128.5	128.5	129.5
ESDA	1.5	1.5	0.5
Recreation /Administration	21.75	23	21
Recreation / Parks	15.25	15.25	15.25
Recreation / Centennial Pool	1	0.75	0.75
Recreation / Special Recreation	1	0	0
Civic Center	1	1	1
TOTAL ALL DEPARTMENTS/DIVISIONS	288	286	274

* One position eliminated as of June 30, 2020

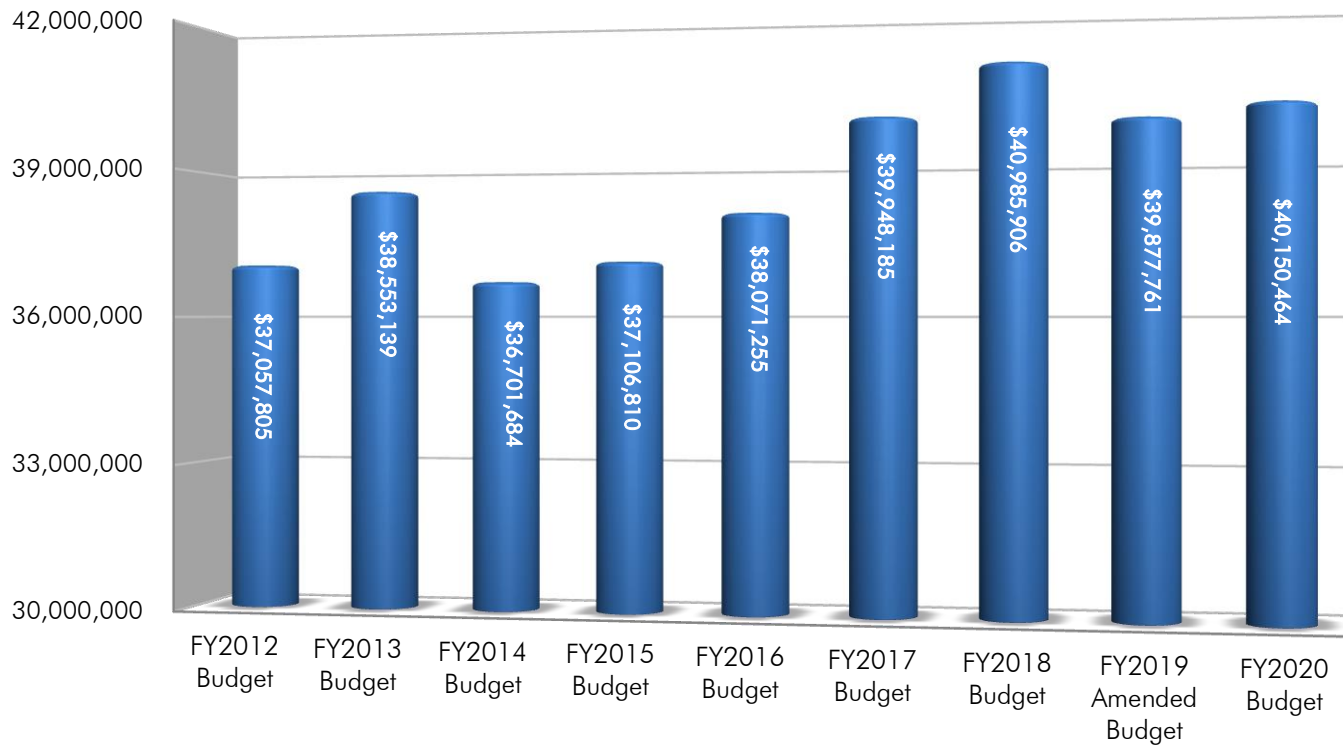


<u>Department/Division</u>	<u>FY2018</u>	<u>FY2019</u>	<u>FY2020</u>
Village Manager	3	1	2
BIS	4	4	2
Village Clerk	2	2	2
Office of Public Information	1	0	0
Finance	4	5	4
Officials	2	2	2
Museum	0	0	0
Development Services / Administration	0	0	0
Development Services / Building	6	4	4
Development Services / Planning	3	1	2
Development Services / Transportation & Engineering	1	1	1
Building Maintenance	5	5	5
Public Works / Administration	1	1	1
Public Works / Streets	5	5	5
Public Works / Transportation	3	2	2
Public Works / Water and Sewer	18	12	12
Police	65	65	65
Recreation /Administration	51	50	48
Recreation / Programs	121	106	106
Recreation / Parks	66	59	58
Recreation / Centennial Pool	224	224	224
Recreation / Sportsplex	120	118	113
Recreation / Special Recreation	81	73	72
Civic Center	11	11	10
TOTAL ALL DEPARTMENTS/DIVISIONS	797	751	740



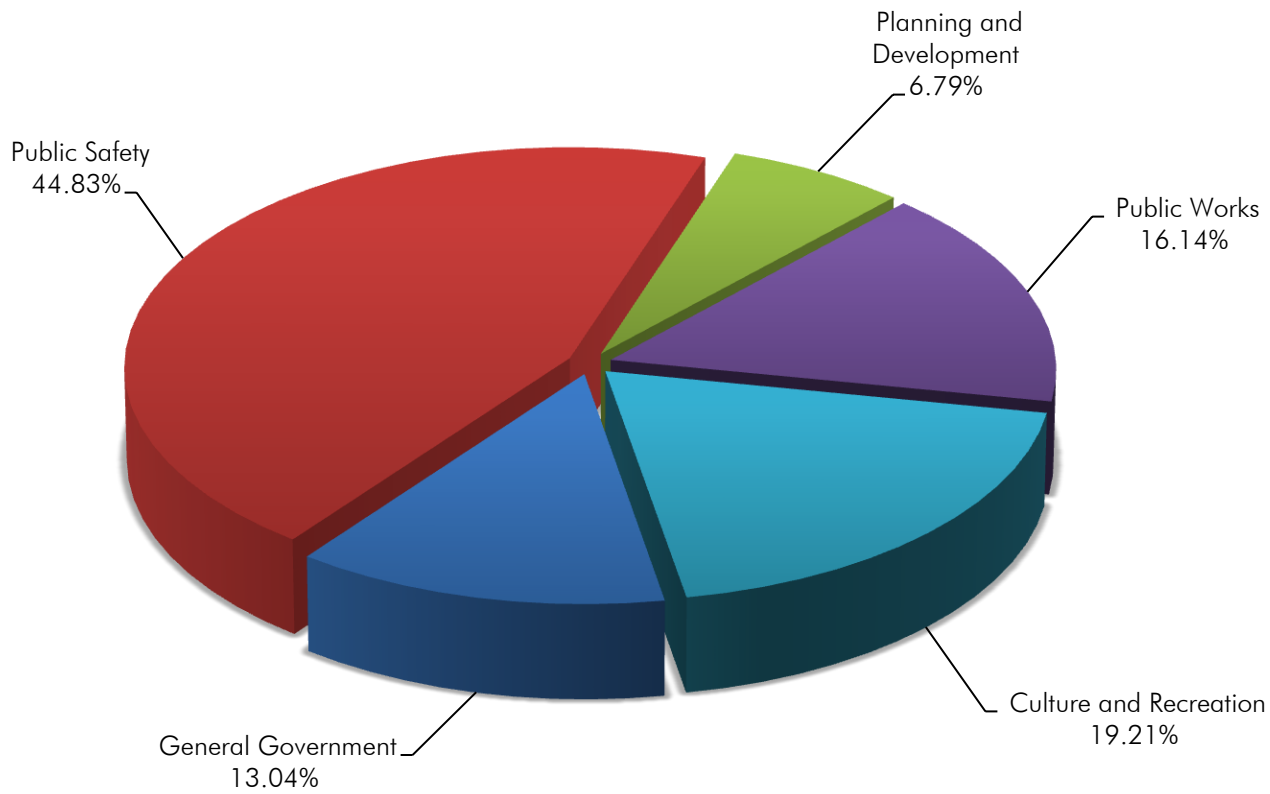
The following graph illustrates the Village's total budgeted salary and benefit costs for FY2012 - FY2020.

Total Salary and Benefit Costs



The following chart depicts the percentage of total budgeted salary and benefits by function for FY2020.

Salary and Benefit Costs by Function FY2020



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General Fund

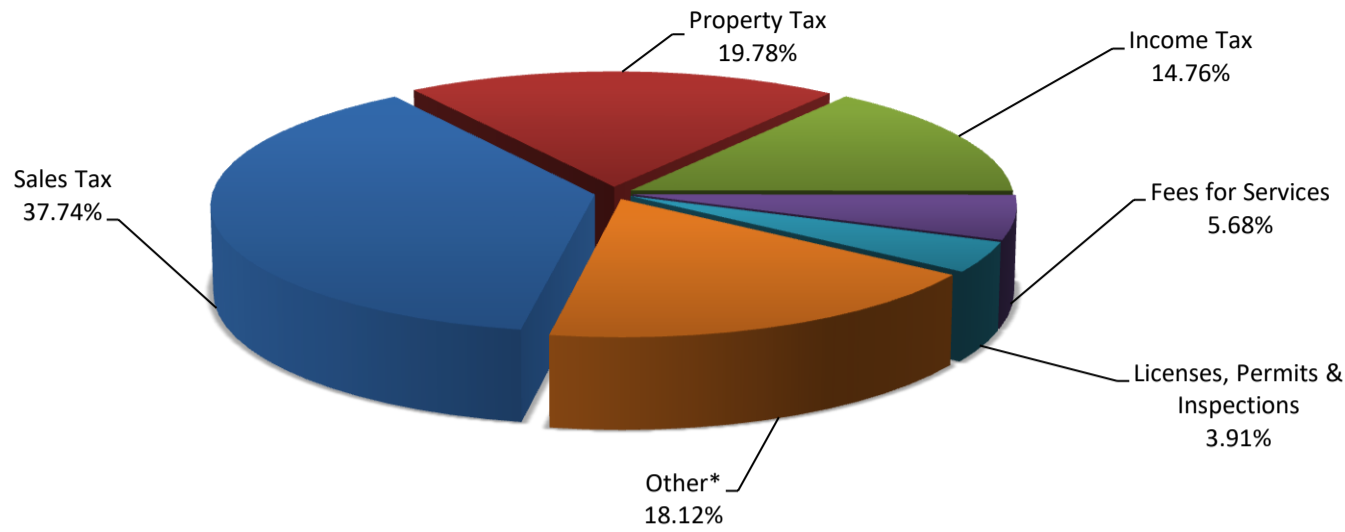
**Budget
Fiscal Year 2020**



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 \$55,126,580, or 36.4%, to the Village of Orland Park's total \$151,127,873 revenue budget and accounts for \$54,373,814, or approximately 34.8%, of the total \$156,127,231 expenditure budget.

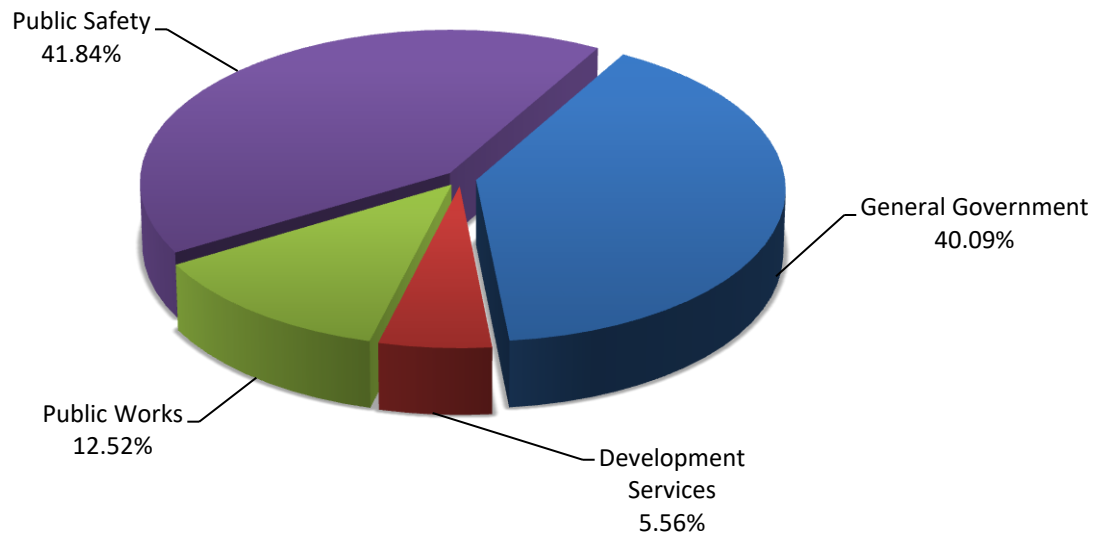


*Other category includes Fines & Penalties, Interest Income, Road & Bridge Tax, Fees by Agreement, Miscellaneous, Recreation Fees-Special Events, Other Taxes, Transfer from Other Funds and Grants & Reimbursements.

	FY2017 Actual	FY2018 Actual	FY2019 Amended Budget	FY2020 Budget
Sales Tax	\$ 20,235,504	\$ 20,704,656	\$ 20,132,704	\$ 20,802,850
Property Tax	7,609,383	8,185,401	9,452,235	10,906,584
State Income Tax	6,758,396	7,209,066	7,425,378	8,138,360
Other Taxes	1,643,403	1,587,261	1,692,750	1,649,700
Road and Bridge Tax	372,185	367,594	422,923	424,682
Fees for Services	2,489,543	2,909,515	2,918,472	3,130,183
Licenses	1,686,456	827,136	1,670,225	952,350
Permits	580,811	663,963	690,730	580,431
Inspections	615,997	647,984	749,323	624,760
Grants & Reimbursements	272,036	299,858	262,500	348,380
Fines and Penalties	1,216,551	1,224,225	1,510,000	1,510,000
Interest Income	557,407	381,134	115,318	137,901
Fees by Agreement	23,000	16,600	26,000	20,000
Recreation Fees - Special Events	218,759	249,221	466,035	429,530
Miscellaneous	405,324	519,922	593,708	1,038,893
Interfund Transfer from Motor Fuel Tax Fund	1,480,591	1,404,021	1,433,367	1,947,676
Interfund Transfer from Home Rule Sales Tax Fund	-	3,191,910	2,806,919	2,484,300
Interfund Transfer from Insurance Fund		29,523		
Total Revenue	\$ 46,165,346	\$ 50,418,990	\$ 52,368,587	\$ 55,126,580



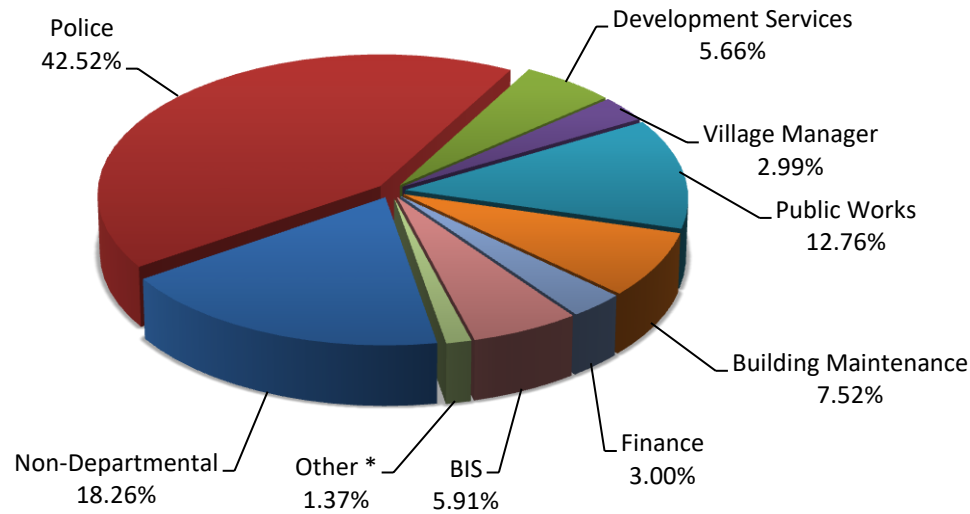
General Fund Expenditure Summary by Function



	FY2017 Actual	FY2018 Actual	FY2019 Amended Budget	FY2020 Budget
General Government	\$ 19,888,451	\$ 19,803,003	24,270,508	\$ 21,797,794
Development Services	3,586,150	3,246,322	3,564,913	3,021,203
Public Works	6,391,679	6,439,432	6,220,111	6,805,951
Public Safety	20,751,306	20,523,156	21,314,098	22,748,866
Total Expenditures	\$ 50,617,586	\$ 50,011,913	\$ 55,369,630	\$ 54,373,814



General Fund Expenditure Summary by Department

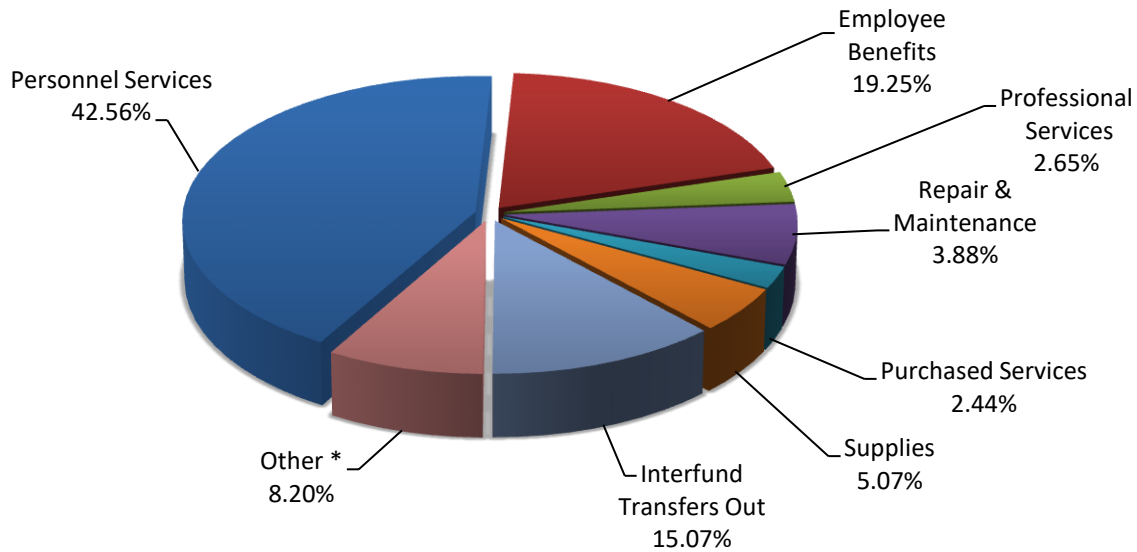


*Other includes ESDA, Officials, Boards & Commissions, Grounds Maintenance, Village Clerk and Public Information

	FY2017 Actual	FY2018 Actual	FY2019 Amended Budget	FY2020 Budget
Non-Departmental	\$ 10,306,557	\$ 10,193,827	\$ 12,828,274	\$ 9,736,917
Village Manager	1,089,043	1,440,993	1,288,734	1,597,170
Village Clerk	371,347	382,261	376,543	178,366
Public Information	307,485	233,654	195,287	87,825
Finance	1,409,446	1,432,909	1,519,106	1,601,521
Officials	510,313	528,005	467,817	478,074
Boards & Commissions	1,155,170	395,750	672,589	812,513
BIS	1,352,091	1,845,156	3,220,711	3,149,495
Development Services	3,586,150	3,246,322	3,564,913	3,021,203
Building Maintenance	3,386,999	3,253,499	3,539,494	4,013,094
Grounds Maintenance	-	96,949	161,954	142,819
Public Works	6,391,679	6,439,432	6,220,111	6,805,951
Police	20,682,564	20,474,257	21,242,273	22,679,535
ESDA	68,741	48,899	71,825	69,331
Total Expenditures	\$ 50,617,586	\$ 50,011,913	\$ 55,369,631	\$ 54,373,814



Expenditure Summary by Type

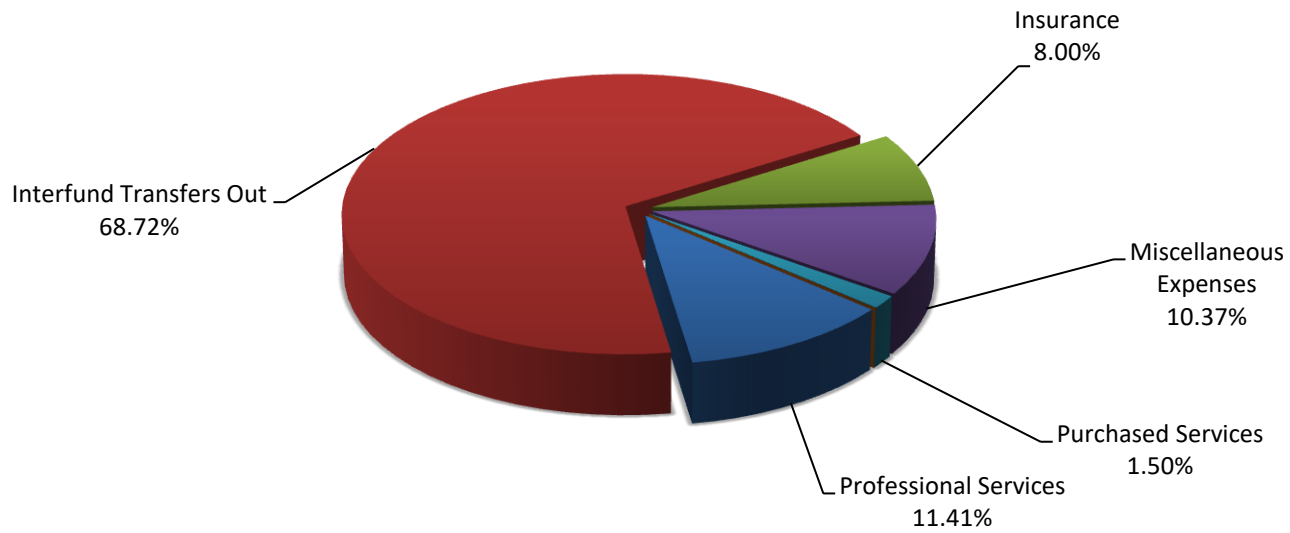


* Other includes Employee Reimbursements, Credit, Collection & Bank Charges, Utilities, Rent, Insurance, Miscellaneous Expenses and Capital Outlay

	FY2017 Actual	FY2018 Actual	FY2019 Amended Budget	FY2020 Budget
Personnel Services	\$ 22,183,070	\$ 22,791,160	23,268,376	\$ 23,141,936
Employee Benefits	9,572,080	9,588,507	9,476,254	10,589,646
Employee Reimbursements	367,242	331,426	380,541	419,745
Credit, Collection & Bank Charges	179,786	142,982	50,000	42,000
Professional Services	1,442,012	1,395,736	1,920,764	1,866,155
Utilities	458,981	449,917	412,707	444,131
Purchased Services	763,665	1,079,537	1,885,380	1,328,805
Rent	73,343	93,070	147,728	179,468
Repair and Maintenance	2,189,077	2,145,275	2,586,317	3,670,258
Insurance	1,108,935	1,035,663	1,130,513	1,070,470
Supplies	2,599,279	1,930,380	2,233,483	2,756,461
Capital Outlay	976,272	985,945	876,362	1,232,000
Miscellaneous Expenses	1,255,291	1,051,715	1,702,379	1,068,207
Interfund Transfers Out	7,448,553	6,990,600	9,298,826	6,564,532
Total Expenditures	\$ 50,617,586	\$ 50,011,913	\$ 55,369,630	\$ 54,373,814



Non-Departmental Expenditure Summary



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

	FY2017 Actual	FY2018 Actual	FY2019 Amended Budget	FY2020 Budget
Professional Services	\$ 775,870	\$ 897,769	856,394	\$ 1,090,000
Employee Reimbursements	77,267	46,874	65,292	83,743
Interfund Transfers Out	7,448,553	6,990,600	9,298,826	6,564,532
Insurance	875,603	830,415	770,057	764,503
Utilities	58,066	56,271	42,180	58,544
Miscellaneous Expenses	887,289	969,023	1,617,856	990,342
Purchased Services	94	116,182	127,079	143,253
Supplies	4,111	143,749	590	-
Credit, Collection & Bank Charges	179,705	142,944	50,000	42,000
Total Expenditures	\$ 10,306,557	\$ 10,193,827	\$ 12,828,274	\$ 9,736,917



DEPARTMENT MISSION:

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

DEPARTMENT FUNCTIONS:

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

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

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

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

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



Village Board Strategic Goal: Quality of Life						
Department Objective	Performance Measure	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Target
Deliver responsive and efficient service to Village residents	Percent of inquiries or complaints closed within 48 hours	n/a**	n/a**	n/a**	n/a**	85%
Enhancement Project of Reginal Water System	Percent of completion of project	n/a**	n/a**	n/a**	15%	20%
Village Board Strategic Goal: Economic Development						
Department Objective	Performance Measure	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Target
Assist the Village Board with policy input and direction on local/regional Economic Development Initiatives	Percentage of identified policies that are adopted	n/a**	n/a**	n/a**	100%	100%

** Not available – new initiatives introduced



DEPARTMENT MISSION:

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

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

DEPARTMENT FUNCTIONS:

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

The Human Resources Division is comprised of the Human Resources (HR) Director, an Assistant HR Director, HR Generalist and a part-time HR Assistant.

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 in the implementation of Strategic Priority Areas.
- 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 Strategic Priority Areas.

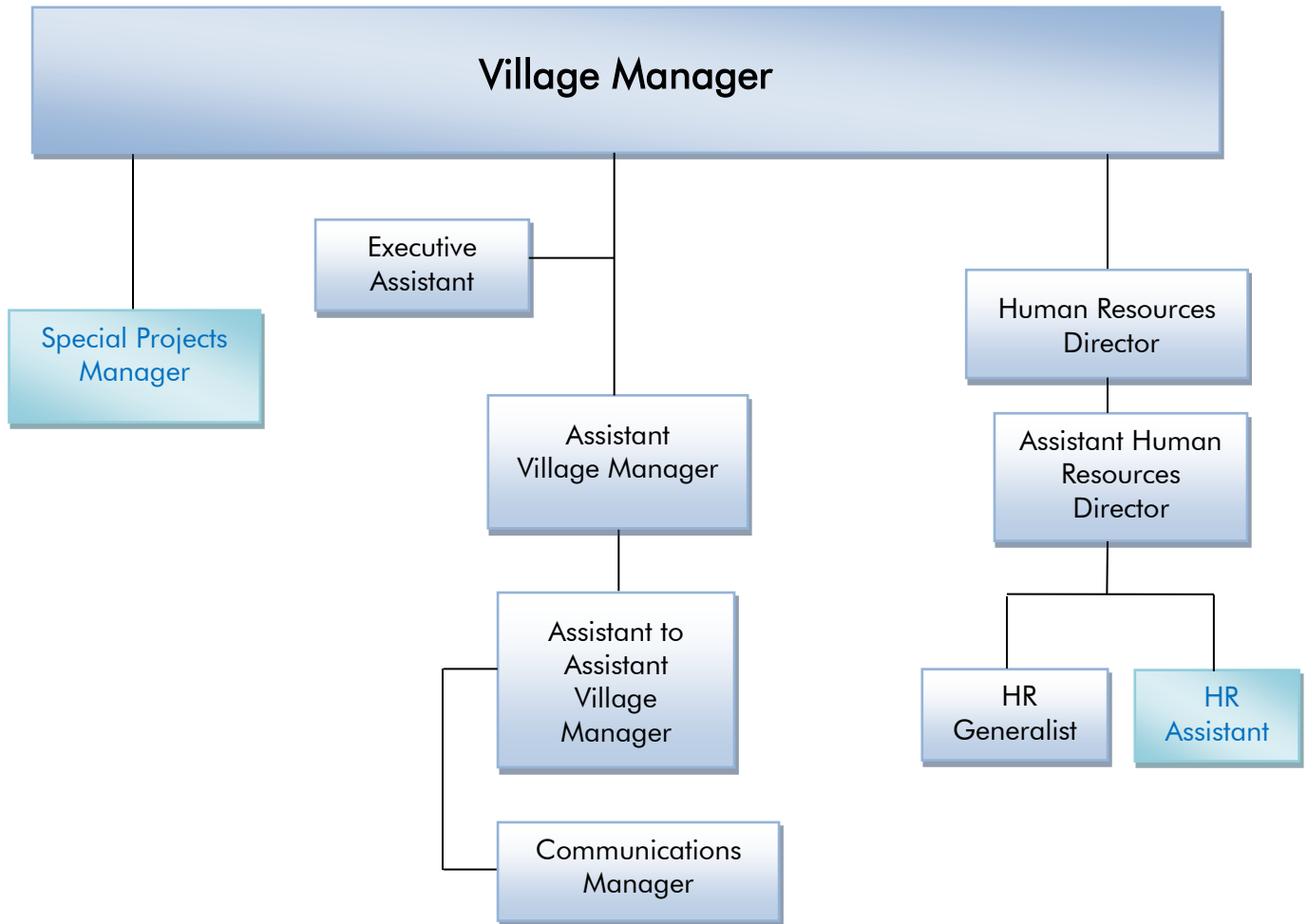


Village Board Strategic Goal: Organizational Development & Service Delivery						
Department Objective	Performance Measure	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Target
Develop efficient and effective onboarding program consistent with village strategic priority areas including a strong focus on employee values statement.	Average number of calendar days:					
	Vacancy to posting	n/a*	10	10	10	10
	Posting to offer		36	31	37	36
	Offer to start date		21	21	22	21
Maintain positive and productive labor relations.	Turnover Rate: All full-time employees	7.22%	6.73%	6.42%	14%**	6%

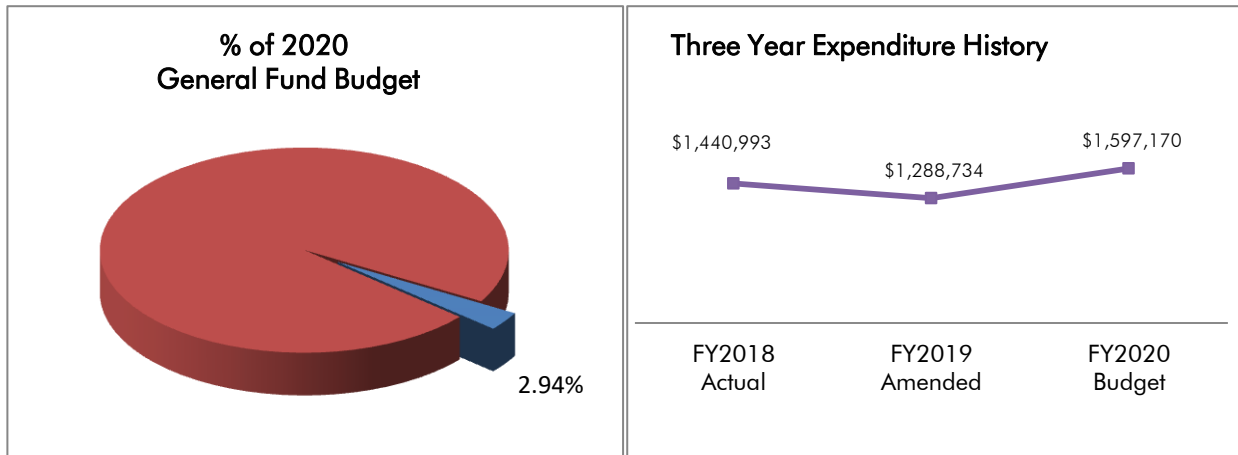
* New strategic priority introduced in 2017

**Of the 38 full-time employees who resigned from the Village in 2019, 25 participated in the Early Retirement Incentive.

Village Board Strategic Goal: Quality of Life						
Department Objective	Performance Measure	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Target
Continue employee benefit strategy of Choice, Consumerism, and Wellness.	% medical insurance premium equivalent increase / decrease	1.86%	6%	-1.6%	-5.7	6%
	HDHP/HSA participants	97	97	110	100	97
	Virgin Pulse Participants	122	116	141	150	145
	% of employees who participated in wellness screening to maintain wellness incentive	100%	98%	100%	100%	100%



Part-time positions indicated by blue text.

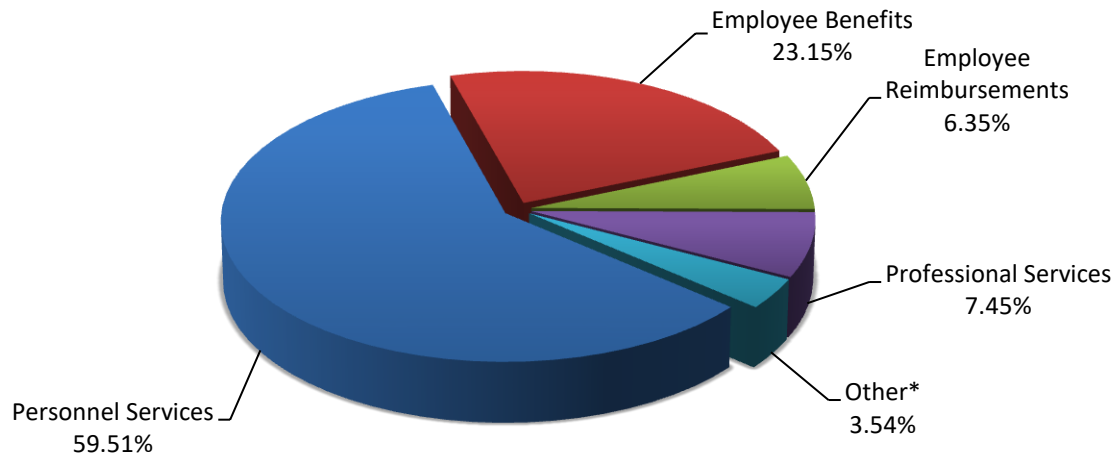


VILLAGE MANAGER BUDGETED POSITIONS

FULL TIME POSITION TITLE	FY2018	FY2019	FY2020
Village Manager	1	1	1
Assistant Village Manager	1	1	1
Assistant to the Assistant Village Manger	0	0	1
Assistant Village Manager/Development	1	1	0
Services Director *	1	1	0
Communication Manager	0	0	1
Human Resources Director	1	1	1
Assistant Human Resources Director	0	0	1
Human Resources Generalist	1	1	1
Executive Assistant to Village Manager	1	1	1
Management Analyst	1	0	0
Human Resources Coordinator	1	1	0
Receptionist/Clerk Typist I	1	1	0
TOTAL FULL TIME PERSONNEL	9	8	8

PART TIME POSITION TITLE	FY2018	FY2019	FY2020
Clerk / Typist / Floater	1	0	0
Human Resources Assistant	1	1	1
Special Projects Manager	0	0	1
Intern/Undergrad	1	0	0
TOTAL PART TIME PERSONNEL	3	1	2

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



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

	FY2017 Actual	FY2018 Actual	FY2019 Amended Budget	FY2020 Budget
Personnel Services	\$ 648,252	\$ 846,184	\$ 751,823	\$ 950,445
Employee Benefits	266,787	355,554	291,280	369,734
Employee Reimbursements	85,756	92,846	87,370	101,457
Professional Services	65,428	116,058	126,219	119,000
Utilities	4,542	9,362	5,658	7,181
Purchased Services	143	488	890	890
Rent	2,712	2,712	2,712	2,946
Repair and Maintenance	2,434	2,769	2,560	2,800
Insurance	4,655	4,246	12,060	7,617
Supplies	8,190	10,775	7,262	15,000
Miscellaneous Expenses	144	-	900	20,100
Total Expenditures	\$ 1,089,043	\$ 1,440,993	\$ 1,288,734	\$ 1,597,170



DEPARTMENT MISSION:

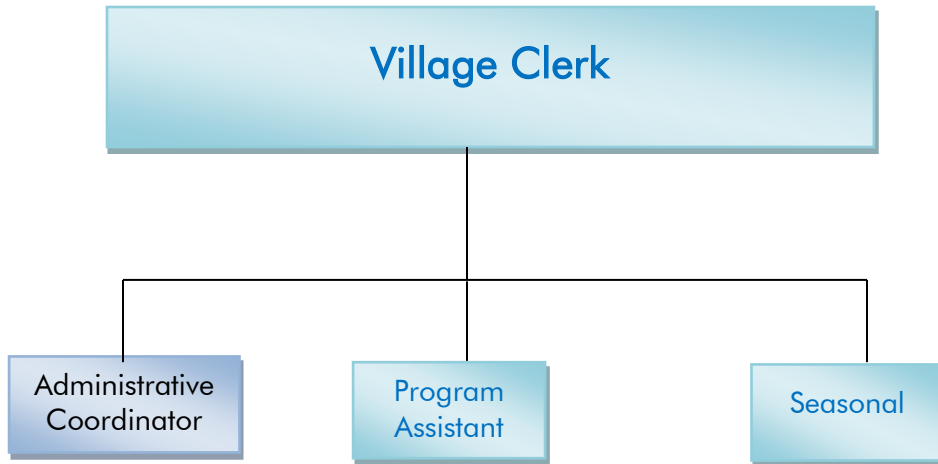
The mission of the Village Clerk’s Office is to serve the residents of the Village by ensuring complete governmental transparency and accessibility to municipal records in compliance with all state statutes, provide continued support to other Village departments by sharing information and resources and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

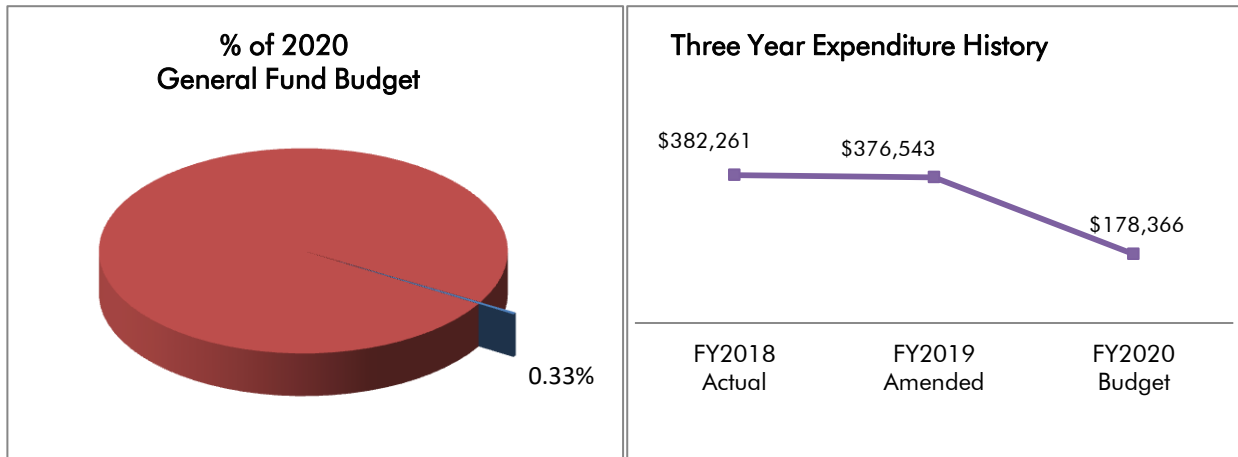
DEPARTMENT FUNCTIONS:

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: Adaptation, Innovation Technology & Effectiveness						
Department Objective	Performance Measure	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Target
Utilize technology to provide an efficient system for processing and archiving open records requests.	Number of FOIA requests received	1,496	1,682	1,717	1,867	1,900
Utilize technology to provide an efficient system for processing and publishing agendas.	Number of Agendas Processed & Published for Board & Committee Meetings	97	101	105	101	55 *

*As of December 2019 the committee structure changed from six committees to one committee decreasing the number of meetings and corresponding agendas.

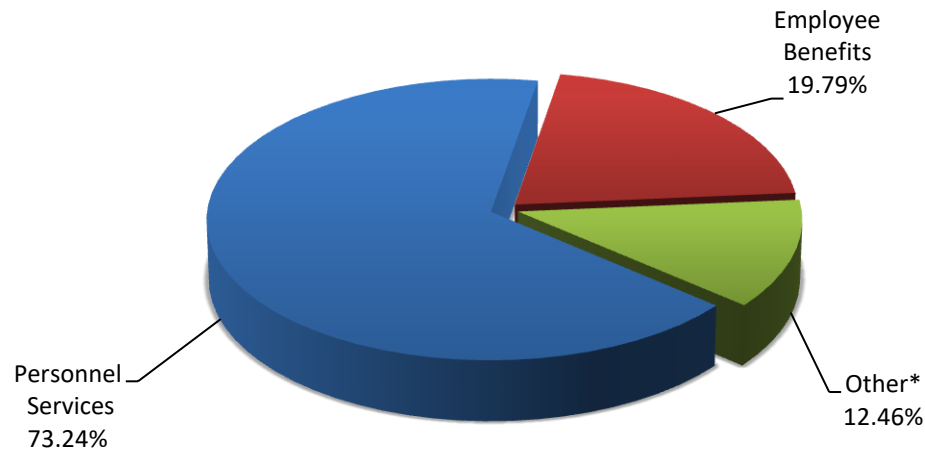




VILLAGE CLERK BUDGETED POSITIONS

FULL TIME POSITION TITLE	FY2018	FY2019	FY2020
Deputy Village Clerk	1	1	0
Administrative Coordinator	1	1	1
Secretary I	0	0	0
Secretary II	1	1	0
TOTAL FULL TIME PERSONNEL	3	3	1

PART TIME POSITION TITLE	FY2018	FY2019	FY2020
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

	FY2017 Actual	FY2018 Actual	FY2019 Amended Budget	FY2020 Budget
Personnel Services	\$ 255,786	\$ 268,064	\$ 275,770	\$ 116,350
Employee Benefits	87,586	91,556	74,528	36,488
Employee Reimbursements	862	355	522	485
Professional Services	75	-	-	-
Utilities	5,001	3,011	3,443	4,183
Purchased Services	12,990	11,589	12,705	12,705
Rent	2,125	2,125	2,125	2,125
Repair and Maintenance	2,409	1,640	2,530	1,900
Insurance	437	404	1,592	360
Supplies	4,076	3,517	3,328	3,770
Total Expenditures	\$ 371,347	\$ 382,261	\$ 376,543	\$ 178,366



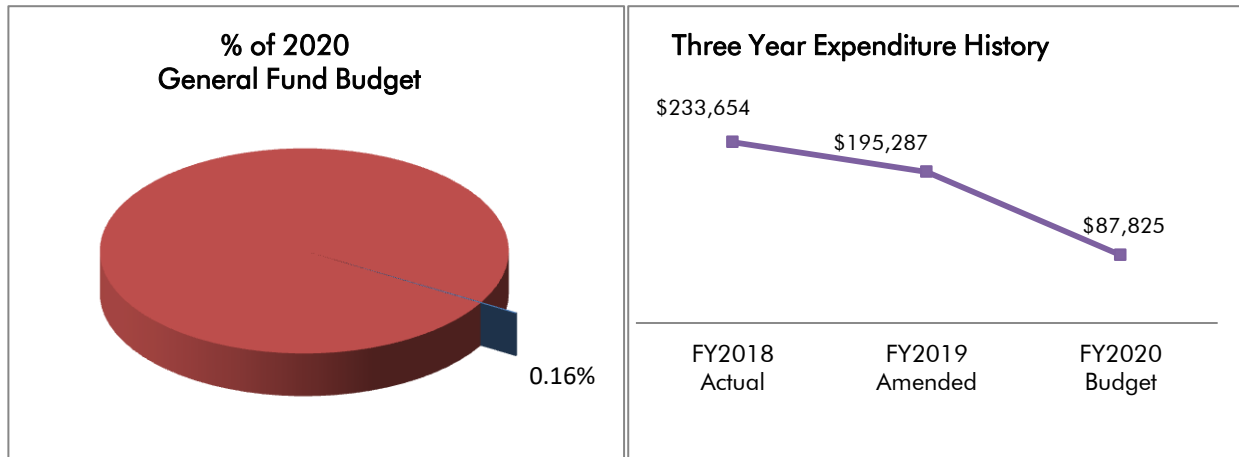
DEPARTMENT MISSION:

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

DEPARTMENT FUNCTIONS:

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

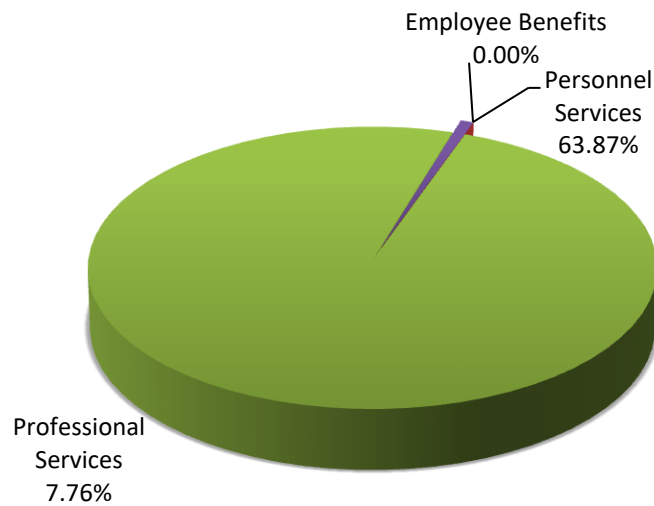
Village Board Strategic Goal: Quality of Life						
Department Objective	Performance Measure	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Target
Provide timely information regarding Village initiatives and results to Village residents and stakeholders.	Number of Village publications distributed 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	40,000+	50,000+	60,000+	60,000+	60,000+



PUBLIC INFORMATION BUDGETED POSITIONS

FULL TIME POSITION TITLE	FY2018	FY2019	FY2020
Deputy Public Information Officer	1	1	0
Communications Manager	0	0	1
Communication Specialist	1	1	0
TOTAL FULL TIME PERSONNEL	2	2	0

PART TIME POSITION TITLE	FY2018	FY2019	FY2020
Communication Specialist	0	0	0
Media Specialist	1	0	0
Seasonal / Intern	0	0	0
TOTAL PART TIME PERSONNEL	1	0	0



* Other includes Employee Reimbursements and Insurance

	FY2017 Actual	FY2018 Actual	FY2019 Amended Budget	FY2020 Budget
Personnel Services	\$ 145,173	\$ 144,923	\$ 110,612	\$ -
Employee Benefits	47,550	72,475	47,330	-
Employee Reimbursements	183	183	1,500	250
Professional Services	45,787	7,616	28,439	76,000
Utilities	20,694	1,137	793	4,955
Purchased Services	7,315	109	100	340
Insurance	19	279	1,413	-
Supplies	40,265	6,931	5,100	6,280
Miscellaneous	500	-	-	-
Total Expenditures	\$ 307,485	\$ 233,654	\$ 195,287	\$ 87,825



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: Economic Development						
Department Objective	Performance Measure	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Target
Track and analyze the financial impact of the redevelopment projects within the Main Street Triangle TIF District	TIF tax increment revenue received	\$1,158,505	\$1,164,100	\$1,142,400	\$1,168,266	\$1,217,600

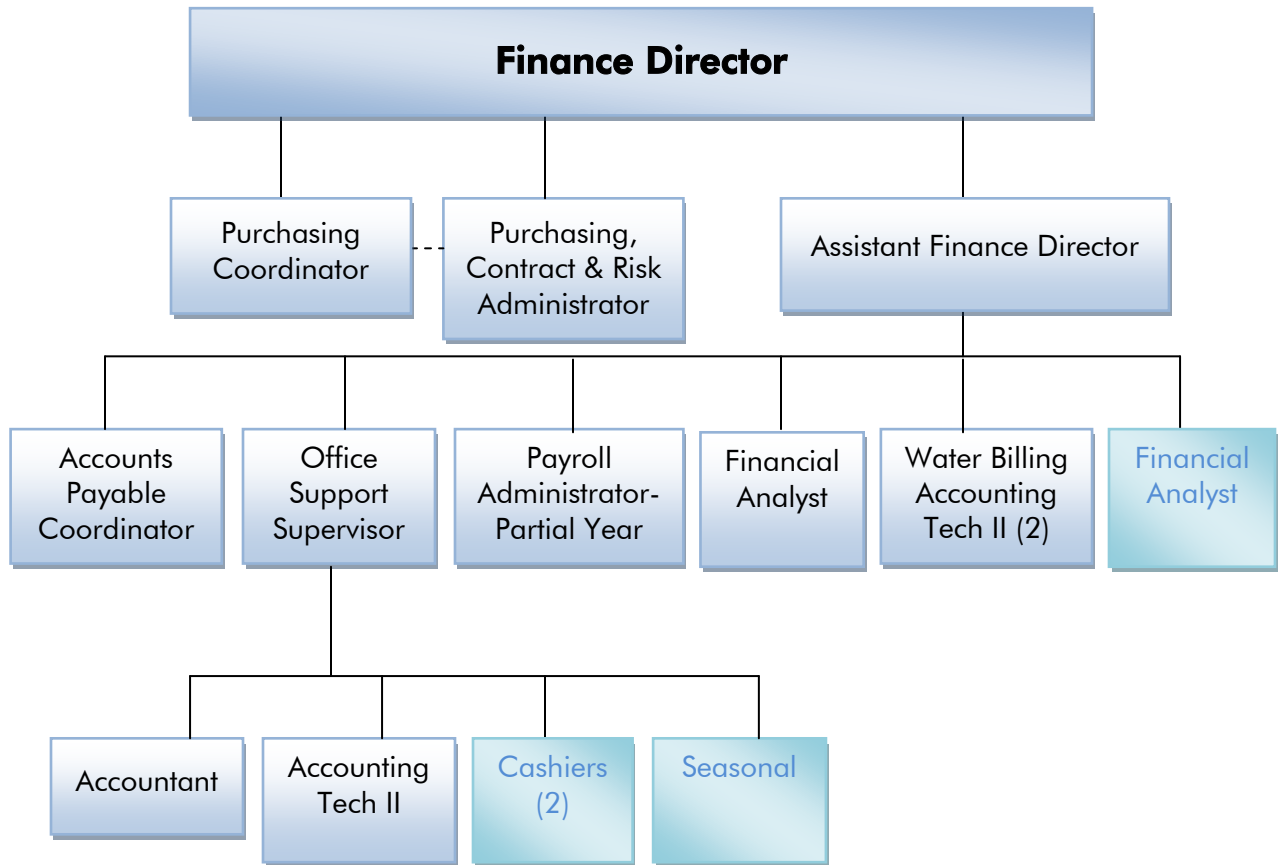
Village Board Strategic Goal: Quality of Life						
Department Objective	Performance Measure	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Target
Plan for sufficient resources to support the capital needs of the Village in a financially responsible manner	Debt per capita	\$1,927	\$1,385	\$1,239	\$1,110	\$1,046

Village Board Strategic Goal: Adaptation, Innovation Technology & Effectiveness						
Department Objective	Performance Measure	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Target
Improve operational efficiency by increasing the number of transactions processed electronically.	Number of electronic AP vendor payments	2,262	2,320	2,118	2,071	2,280
	Number of online water bill and vehicle sticker payments	19,989	27,814*	24,410	33,280*	29,583
	Percent of payroll checks direct deposited	93%	94%	98%	99% +	100%

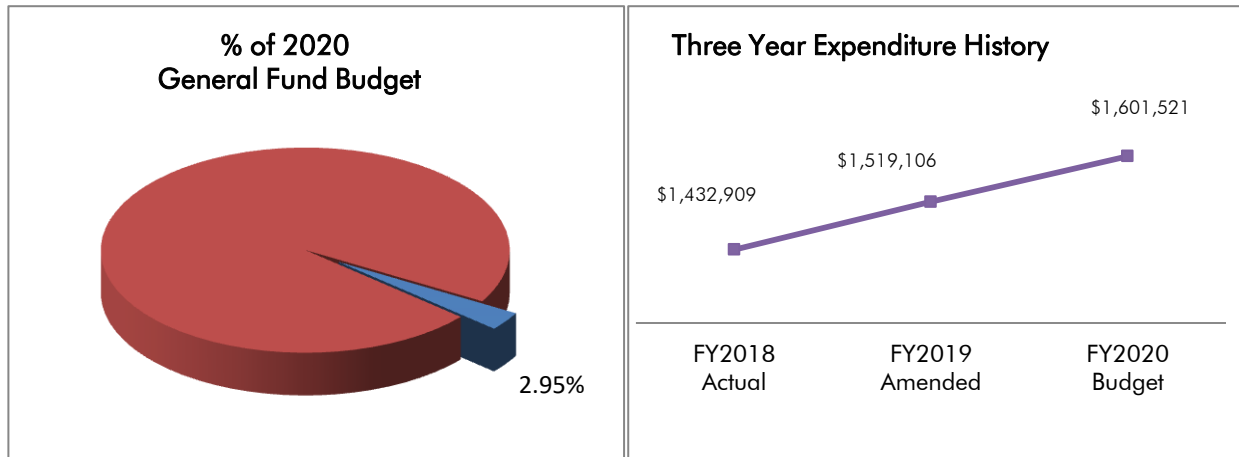
* Vehicle sticker sales occur every two years.

Village Board Strategic Goal: Fiscal Stewardship, Planning & Stability						
Department Objective	Performance Measure	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Actual	FY20 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
Continue to provide comprehensive financial management	Percent of operating revenue vs. budgeted operating revenue	102%	98%	98%	98%	>100%
	Percent of actual operating expenditures vs. budgeted operating expenditures	89%	92%	90%	90% (est) **	<100%

** Subject to change based on final FY2019 audited amounts



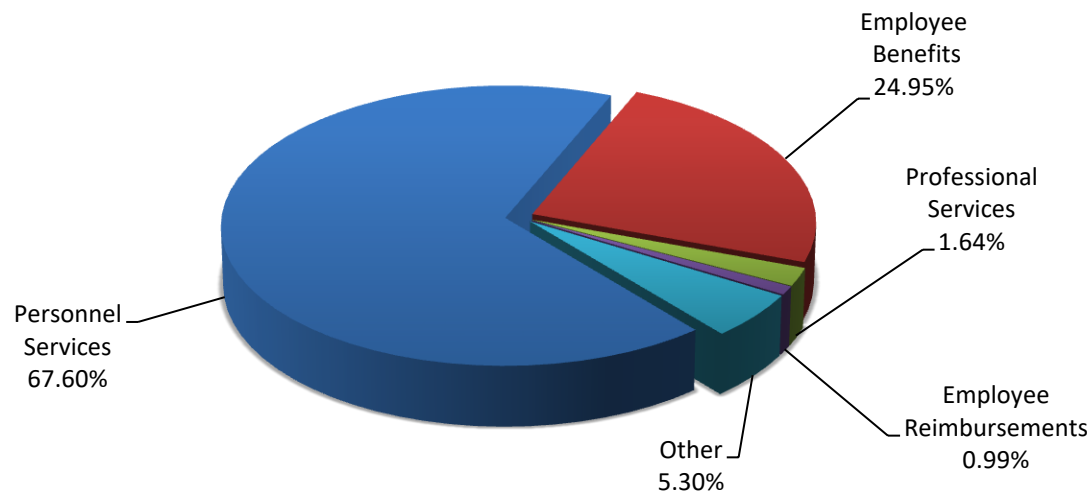
Part-time positions are indicated by blue text.



FINANCE DEPARTMENT BUDGETED POSITIONS

FULL TIME POSITION TITLE	FY2018	FY2019	FY2020
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 - Partial Year	1	1	0.5
Accounts Payable Coordinator	1	1	1
Accountant	1	1	1
Accounting Technician II	1	1	1
TOTAL FULL TIME PERSONNEL	10	10	9.5

PART TIME POSITION TITLE	FY2018	FY2019	FY2020
Finance Assistant	1	1	0
Financial Analyst	0	0	1
Clerical / Cashier	2	2	2
Seasonal	2	2	1
TOTAL PART TIME PERSONNEL	5	5	4



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

	FY2017 Actual	FY2018 Actual	FY2019 Amended Budget	FY2020 Budget
Personnel Services	\$ 944,201	\$ 986,986	\$ 1,026,987	\$ 1,080,797
Employee Benefits	363,816	386,412	379,060	386,253
Employee Reimbursements	16,093	13,445	13,668	15,830
Professional Services	21,531	21,297	23,962	33,840
Utilities	18,752	7,375	22,811	6,704
Purchased Services	13,853	1,337	8,581	56,480
Repair & Maintenance	1,042	1,538	1,790	1,600
Rent	7,941	8,430	7,656	10,656
Insurance	1,762	2,057	9,351	4,861
Supplies	20,454	3,993	25,240	4,500
Miscellaneous Expenses	-	38	-	-
Total Expenditures	\$ 1,409,446	\$ 1,432,909	\$ 1,519,106	\$ 1,601,521

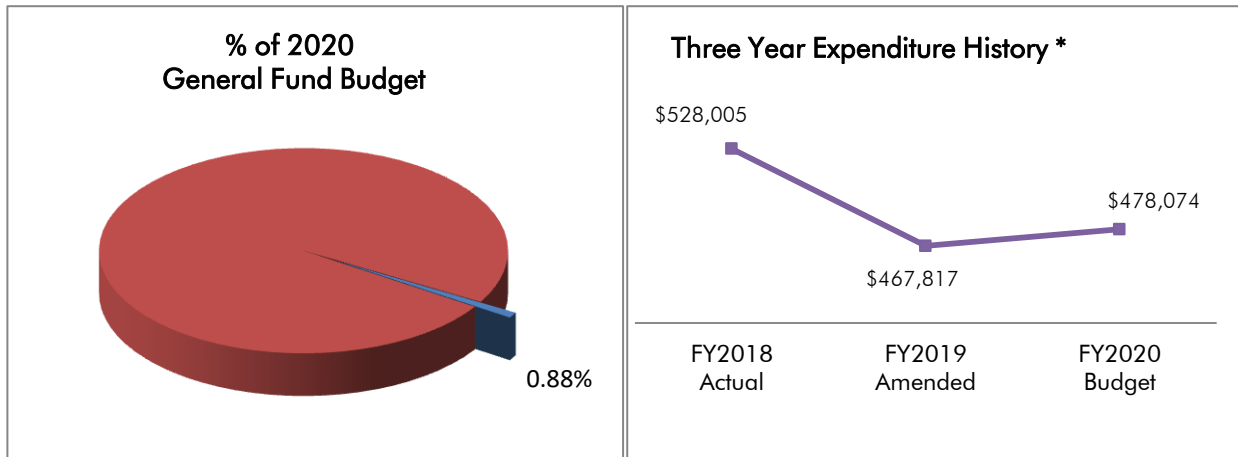


The Mayor and Trustees (Village Officials) are elected at large and constitutes the primary policy making body of the Village. The Board determines Village policy, approves the annual budget, levies taxes, authorizes the payment of bills, approves bids and contracts involving Village business, and adopts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

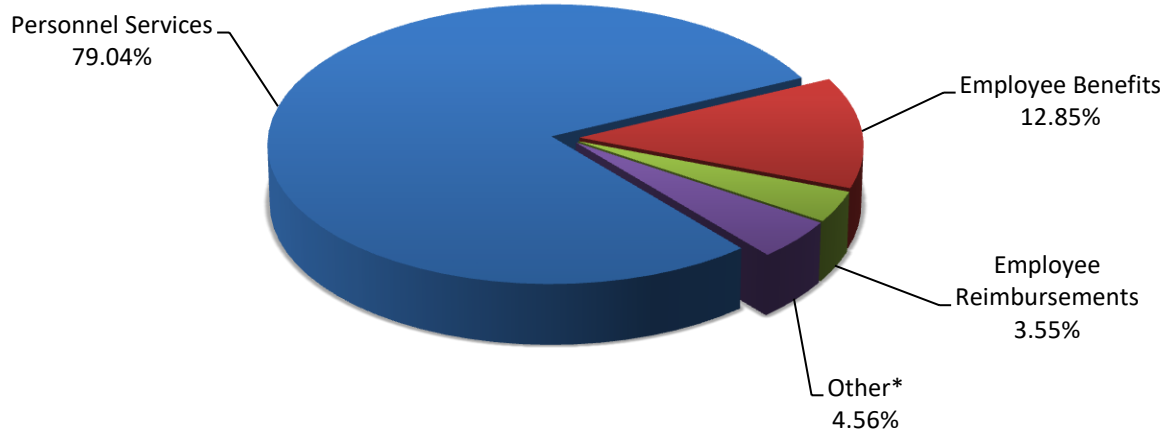
OFFICIALS BUDGETED POSITIONS

FULL TIME POSITION TITLE	FY2018	FY2019	FY2020
Executive Assistant to the Mayor	1	1	1
Museum Curator/Administrative Assistant *	1	1	1
TOTAL FULL TIME PERSONNEL	2	2	2

PART TIME POSITION TITLE	FY2018	FY2019	FY2020
Special Project Coordinator	0	0	0
Veteran Program Assistant	1	1	1
Seasonal	1	1	1
TOTAL PART TIME PERSONNEL	2	2	2

ELECTED OFFICIALS POSITION TITLE	FY2018	FY2019	FY2020
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

	FY2017 Actual	FY2018 Actual	FY2019 Amended Budget	FY2020 Budget
Personnel Services	\$ 368,588	\$ 372,996	\$ 362,796	\$ 377,883
Employee Benefits	80,258	65,372	58,379	61,432
Employee Reimbursements	12,986	17,886	13,284	16,956
Professional Services	6,892	-	10,000	-
Utilities	2,868	2,733	2,935	2,865
Purchased Services	725	23,435	2,500	3,000
Repair & Maintenance	765	484	900	550
Rent	1,409	1,409	1,409	1,409
Insurance	255	111	482	309
Supplies	15,131	14,450	7,662	8,800
Miscellaneous Expenses	20,436	29,130	7,470	4,870
Total Expenditures	\$ 510,313	\$ 528,005	\$ 467,817	\$ 478,074

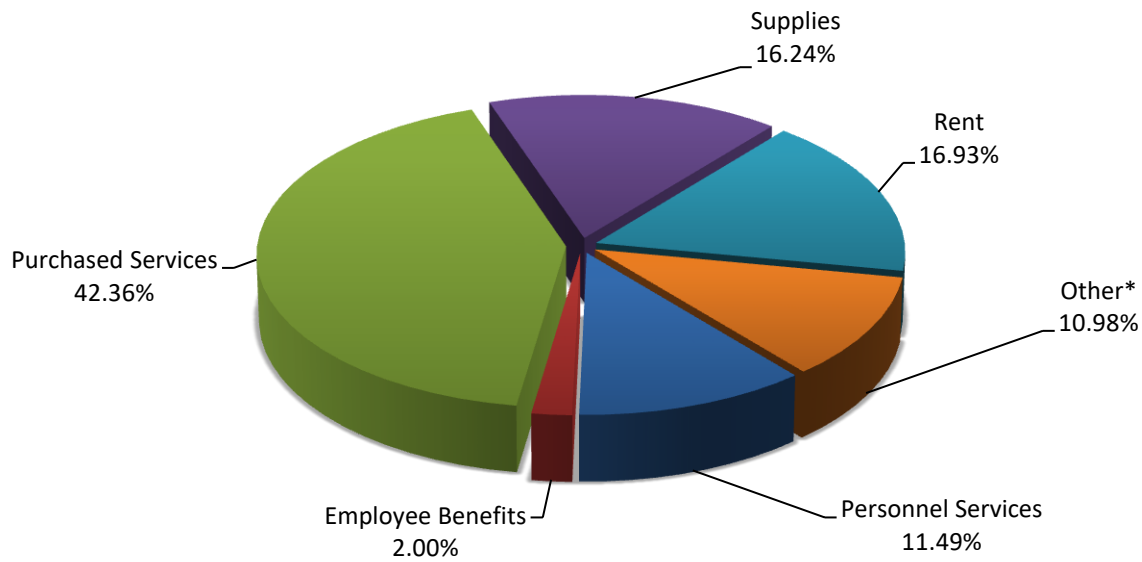


The following commissions and special events were budgeted in FY2020.

- *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.
- *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



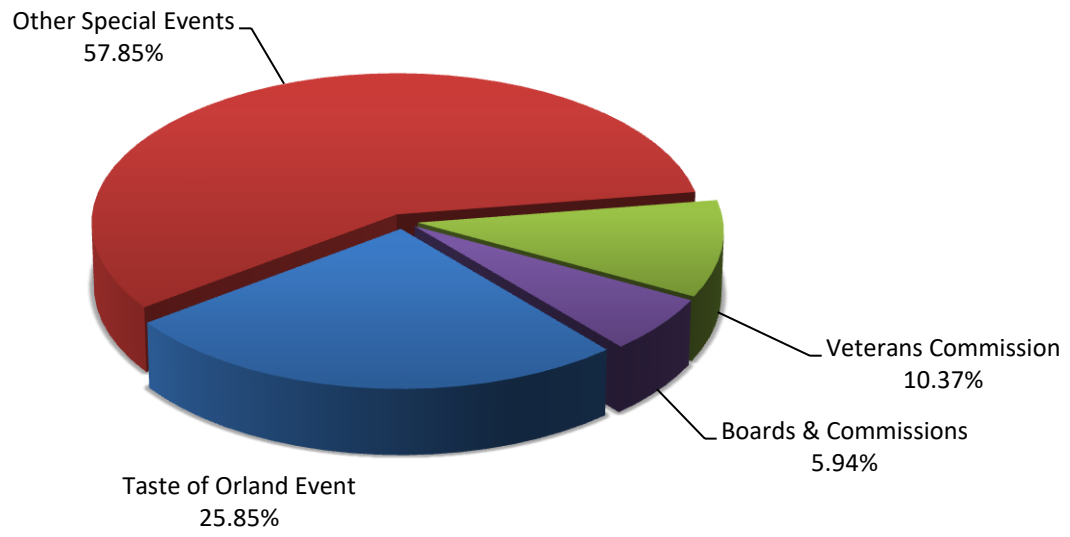
* Other includes Employee Reimbursements, Utilities, Professional Services, Miscellaneous Expense and Insurance

	FY2017 Actual	FY2018 Actual	FY2019 Amended Budget	FY2020 Budget
Personnel Services	\$ 101,504	\$ 78,871	\$ 106,929	\$ 92,210
Employee Benefits	18,791	11,480	19,779	16,056
Employee Reimbursements	12,455	11,800	16,177	13,575
Professional Services	12,081	13,578	15,865	8,040
Credit & Collection	81	38	-	-
Utilities	15,691	10,974	13,829	12,525
Purchased Services	270,658	105,213	235,867	339,945
Rent	41,282	67,585	107,662	135,898
Repair & Maintenance	1,658	-	-	10,000
Insurance	5,538	5,534	9,300	11,800
Supplies	618,094	77,940	105,371	130,314
Miscellaneous Expense	57,338	12,737	41,810	42,150
Total Expenditures	\$ 1,155,170	\$ 395,750	\$ 672,589	\$ 812,513



Commissions & Special Events Expenditure Summary by Function

Commissions and Special Events department expenditures account for less than 1% of the total 2020 General Fund budget.





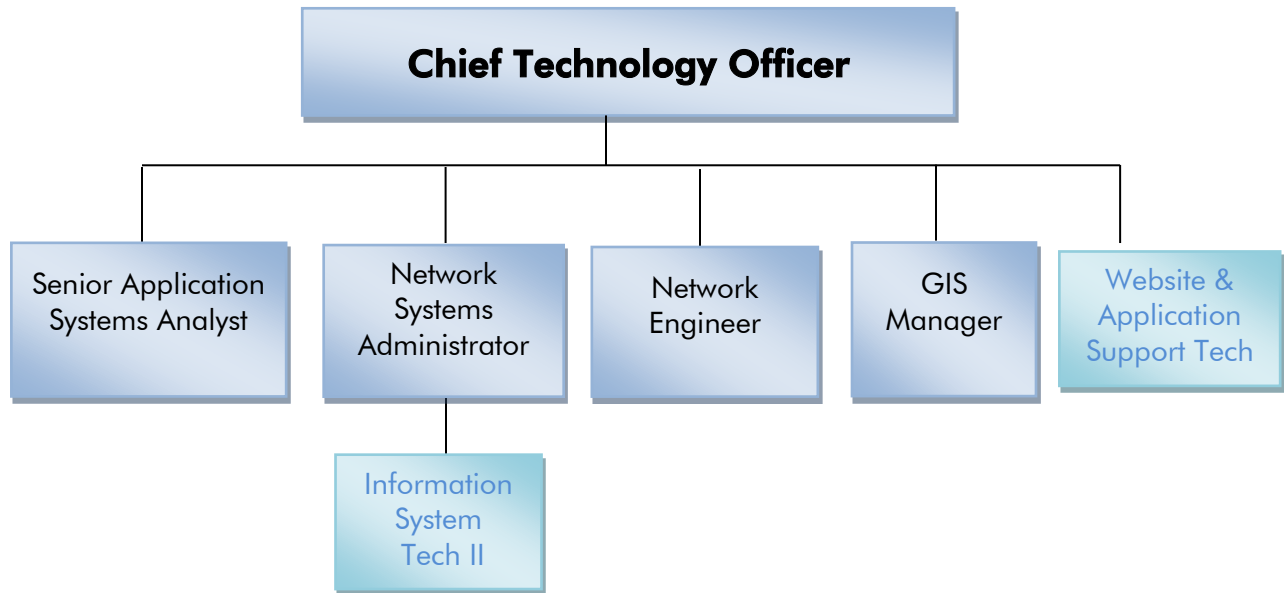
DEPARTMENT MISSION:

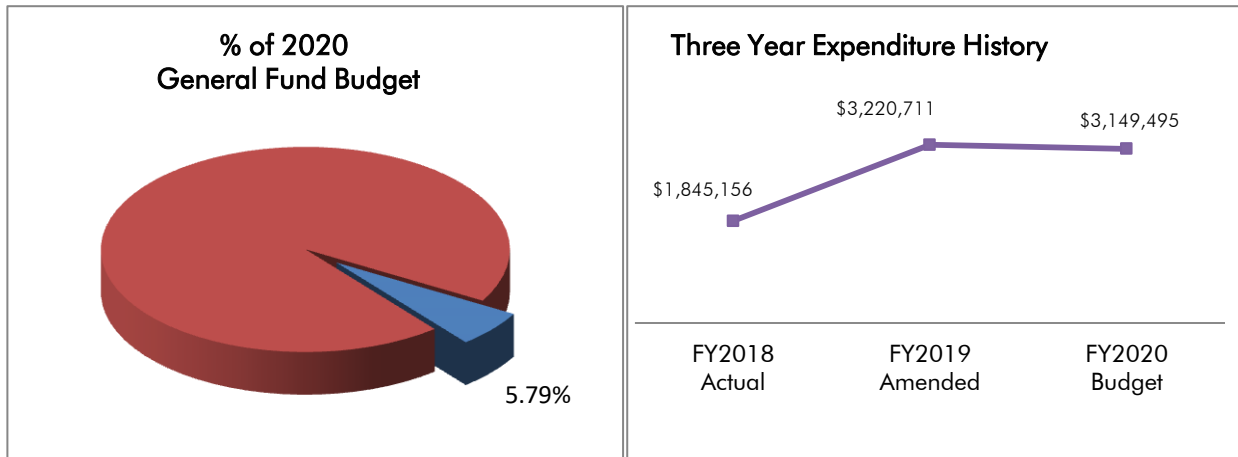
The mission of the Business Information Systems department is to implement the Village’s long term information technology vision; to improve staff efficiency and cost effective service delivery through the implementation of innovative solutions; to provide staff and residents with tools that enhance communication and accessibility to Village Services; and to develop and execute the Village’s information technology strategy.

DEPARTMENT FUNCTIONS:

The BIS Department manages the Village’s information technology infrastructure; provides IT project management, implementation, and support services to all Village departments; maintains the Village’s data networks, including telephone, wired, wireless, and cellular communications; supports Village computers, printers, scanners, mobile devices, servers, storage; supports the Village’s audio-visual, security, and video conferencing systems; manages the telecommunications systems, enterprise software applications, and the Village’s websites. The department collaborates with Village departments on developing strategic IT initiatives to enhance the delivery of Village services. The BIS Department ensures that information and system resources are cost effective, functional, accessible, reliable, sustainable, and secure.

Village Board Strategic Goal: Adaptation, Innovation Technology & Effectiveness						
Department Objective	Performance Measure	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Target
Implement integrated, adaptable and user-friendly technology improvements	Number of technology installations and implementations	3	4	5	5	10





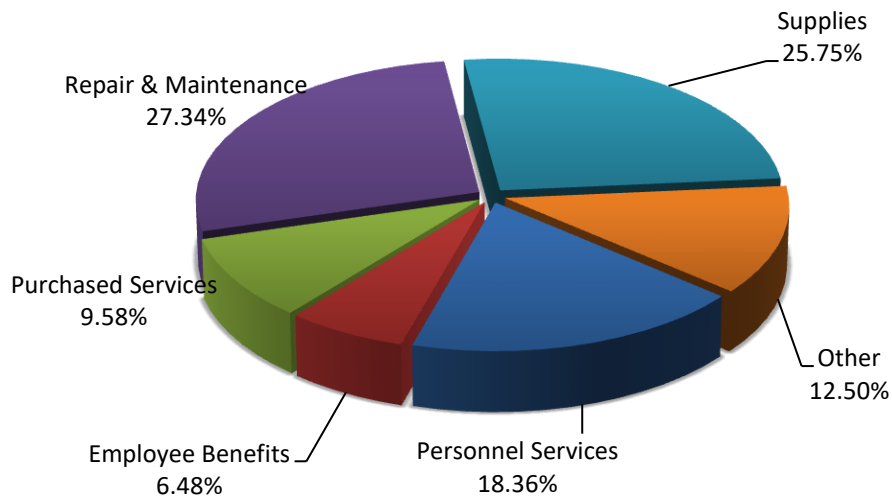
BUSINESS INFORMATION SYSTEMS BUDGETED POSITIONS

FULL TIME POSITION TITLE	FY2018	FY2019	FY2020
Chief Technology Officer	1	1	1
Information System Manager	1	1	0
Enterprise Technology Manager	1	1	0
GIS Manager	1	1	1
Senior Application Systems Analyst	0	0	1
Network Systems Administrator	0	0	1
Network Engineer	0	0	1
Information System Administrator	0	0	0
Information System Support Specialist	0	0	0
Information Systems Support Coordinator	1	1	0
Management Analyst	0	1	0
TOTAL FULL TIME PERSONNEL	5	6	5

PART TIME POSITION TITLE	FY2018	FY2019	FY2020
Information Systems Technician II	1	1	1
Web & Application Support Technician	1	1	1
Intern / Undergrad	2	2	0
TOTAL PART TIME PERSONNEL	4	4	2



Business Information Systems Expenditure Summary



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

	FY2017 Actual	FY2018 Actual	FY2019 Amended Budget	FY2020 Budget
Personnel Services	\$ 496,072	\$ 627,556	\$ 686,909	\$ 578,220
Employee Benefits	162,273	208,427	215,069	204,003
Employee Reimbursements	15,064	11,006	35,700	26,655
Professional Services	22,158	129,590	432,634	343,500
Utilities	25,520	19,628	20,156	21,174
Purchased Services	181,770	395,431	1,063,535	301,627
Repair & Maintenance	225,295	269,951	399,346	861,020
Insurance	815	1,015	3,887	2,411
Supplies	223,124	182,552	363,475	810,885
Miscellaneous Expenses	-	-	-	-
Total Expenditures	\$ 1,352,091	\$ 1,845,156	\$ 3,220,711	\$ 3,149,495



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	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Target
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***	5	14	5	15



Village Board Strategic Goal: Economic Development						
Department Objective	Performance Measure	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Actual	FY20 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	0*	1

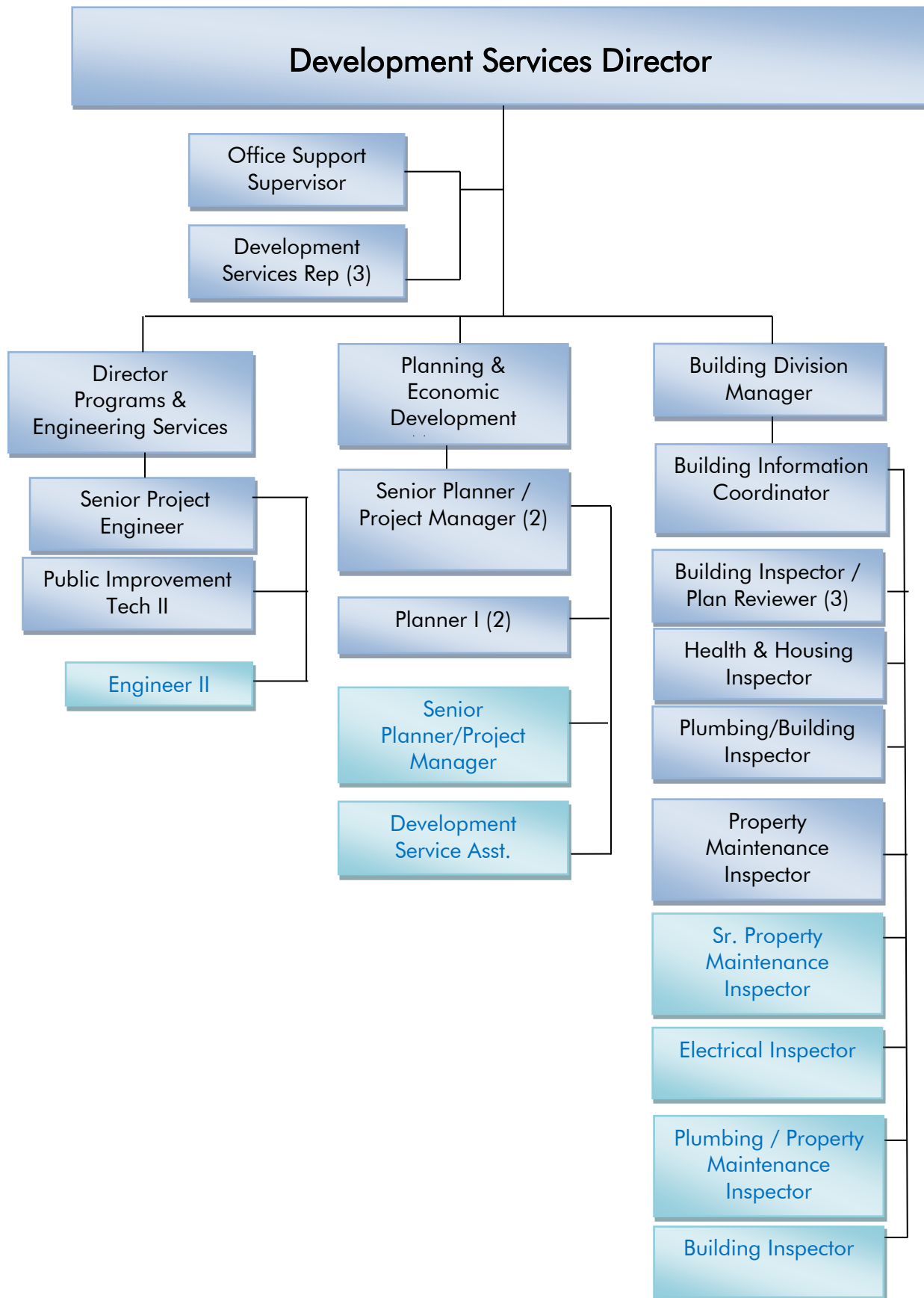
Village Board Strategic Goal: Quality of Life						
Department Objective	Performance Measure	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Target
Continue to provide improvements to the Village transportation system	Number of transportation related projects	16	12	10	7	5

Village Board Strategic Goal: Organizational Development & Service Delivery						
Department Objective	Performance Measure	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Target
Reduce commercial permit approval time. (Building/Admin)	Commercial permit review time (Submittal to Issuance; includes Village and outside time)	8.3 Weeks	7.9 Weeks	7.6 Weeks	8.3 Weeks**	7.5 Weeks
Reduce the time from planning petition submission to review letter. (Planning)	Percentage of review letters released within 22 days	56%	n/a***%	61%	50%**	60%
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	41	40	40	25	32

*Master Development Agreement still under negotiation.

** Changes in staff led to increased review time.

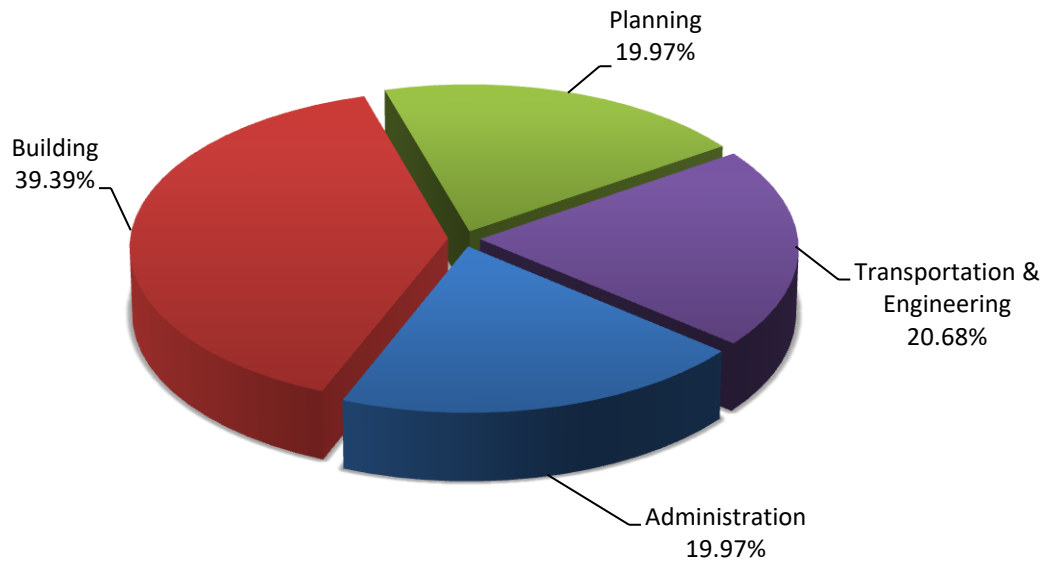
***Project paused due to staffing.



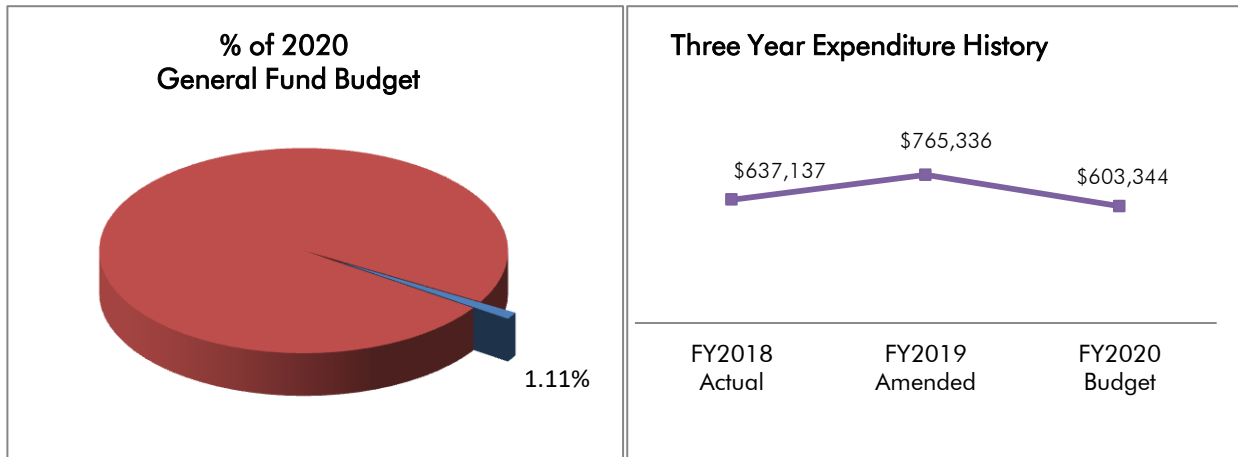
Part-time positions are indicated by blue text.



Development Services Expenditure Summary by Division



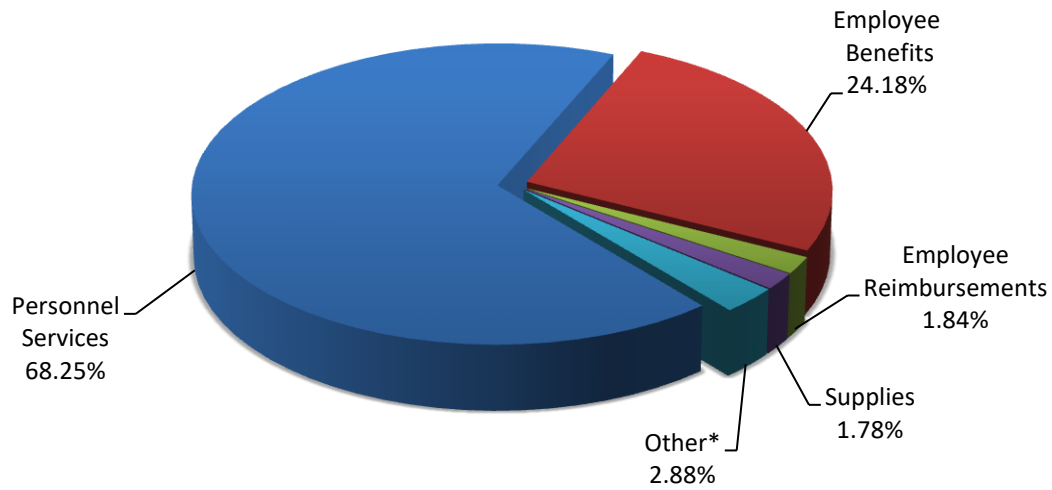
	FY2017 Actual	FY2018 Actual	FY2019 Amended Budget	FY2020 Budget
Administration	\$ 714,626	\$ 637,137	765,336	\$ 603,344
Building	1,273,255	1,375,560	1,369,581	1,189,934
Planning	972,679	592,459	662,368	603,194
Transportation & Engineering	625,590	641,166	767,628	624,731
Total Expenditures	\$ 3,586,150	\$ 3,246,322	\$ 3,564,913	\$ 3,021,203



DEVELOPMENT SERVICES - ADMINISTRATION DIVISION BUDGETED POSITIONS

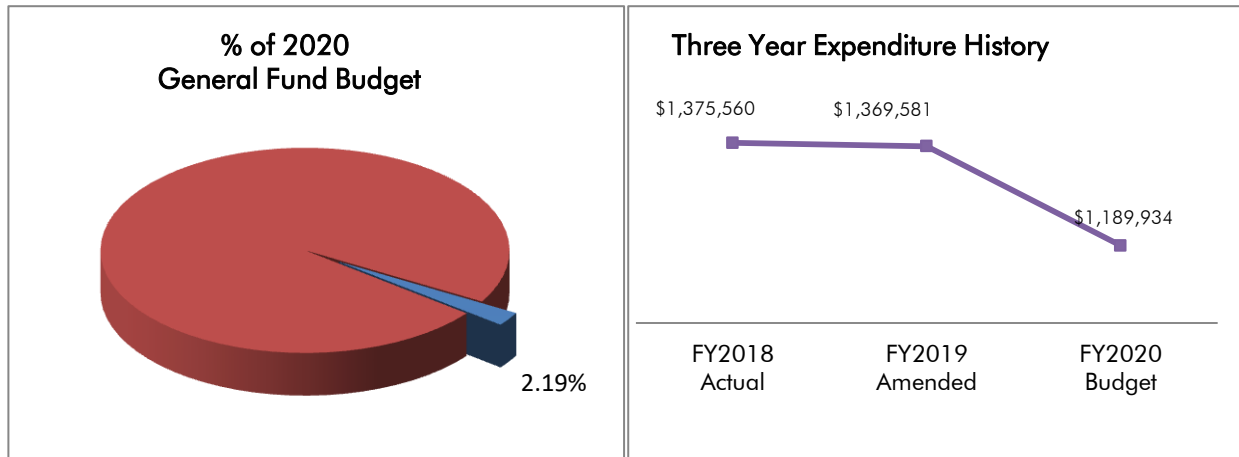
FULL TIME POSITION TITLE	FY2018	FY2019	FY2020
Development Services Director	1	1	1
Operations Manager	1	1	0
Office Support Supervisor	1	1	1
Development Services Representative	3	3	3
TOTAL FULL TIME PERSONNEL	6	6	5

PART TIME POSITION TITLE	FY2018	FY2019	FY2020
Development Services Assistant	0	0	0
TOTAL PART TIME PERSONNEL	0	0	0



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

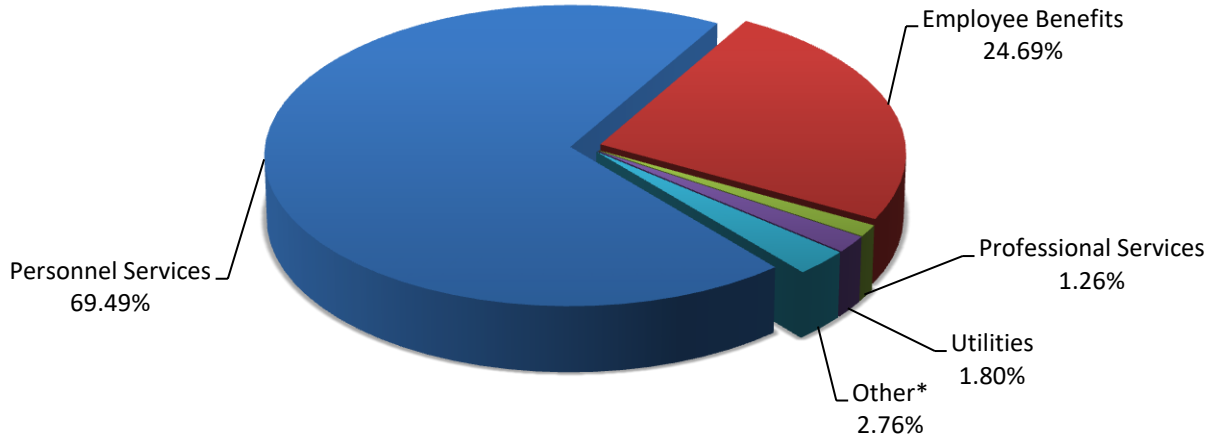
	FY2017 Actual	FY2018 Actual	FY2019 Amended Budget	FY2020 Budget
Personnel Services	\$ 494,018	\$ 438,055	452,443	\$ 407,253
Employee Benefits	168,505	159,689	160,293	156,026
Employee Reimbursements	15,917	10,664	8,472	11,065
Professional Services	-	-	102,000	-
Utilities	1,240	1,092	1,326	1,189
Purchased Services	-	105	-	-
Repair & Maintenance	11,232	10,799	12,110	12,000
Rent	3,581	3,581	3,581	3,240
Insurance	846	804	3,765	1,871
Supplies	19,262	12,348	21,346	10,700
Miscellaneous Expense	26	-	-	-
Total Expenditures	\$ 714,626	\$ 637,137	\$ 765,336	\$ 603,344



DEVELOPMENT SERVICES - BUILDING DIVISION BUDGETED POSITIONS

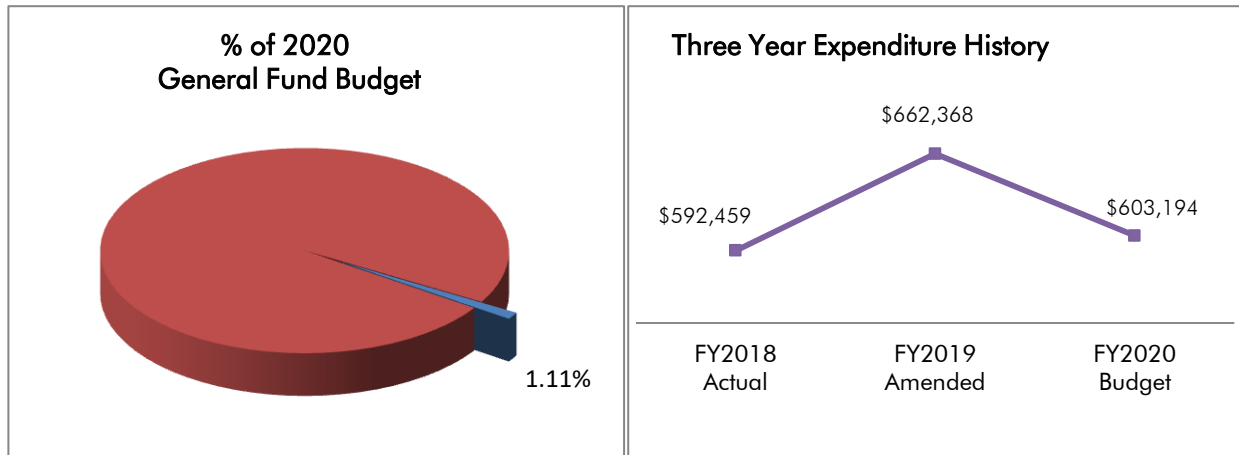
FULL TIME POSITION TITLE	FY2018	FY2019	FY2020
Building Division Manager	1	1	1
Building Inspector & Plan Reviewer	3	3	3
Health / Housing Inspector	1	1	1
Senior Property Maintenance Inspector	1	1	0
Property Maintenance Inspector	1	1	1
Electrical Inspector	1	1	0
Building Information Coordinator	1	1	1
Plumbing Inspector	1	0	0
Plumbing / Building Inspector	0	1	1
TOTAL FULL TIME PERSONNEL	10	10	8

PART TIME POSITION TITLE	FY2018	FY2019	FY2020
Plumbing Inspector	1	1	1
Senior Property Maintenance Inspector	0	0	1
Property Maintenance Inspector	1	1	0
Building Inspector	4	2	1
Electrical Inspector	0	0	1
Health / Housing Inspector	0	0	0
Intern/Masters (Seasonal)	0	0	0
TOTAL PART TIME PERSONNEL	6	4	4



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

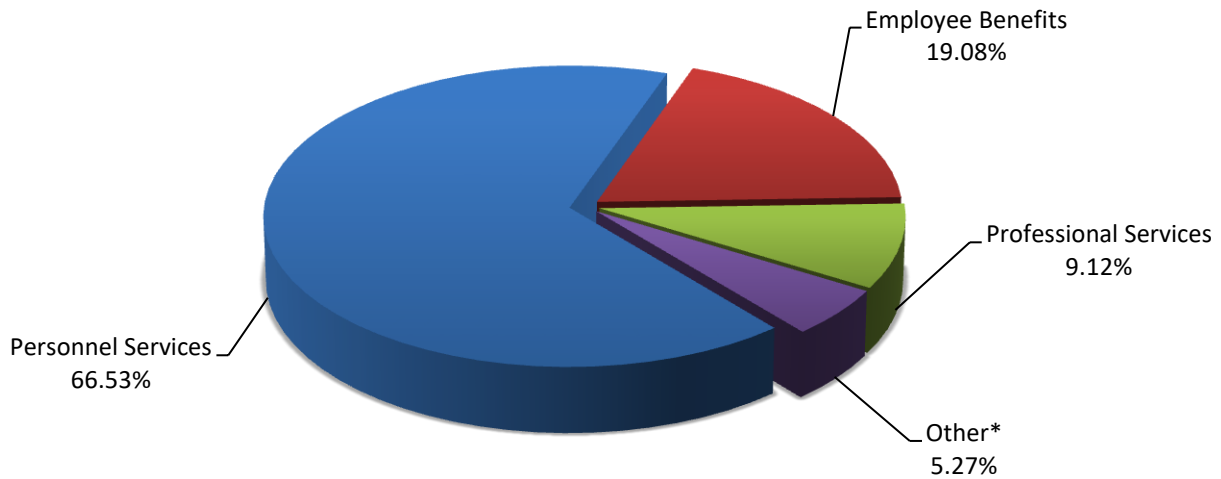
	FY2017 Actual	FY2018 Actual	FY2019 Amended Budget	FY2020 Budget
Personnel Services	\$ 873,479	\$ 941,923	\$ 942,806	\$ 826,932
Employee Benefits	330,937	369,019	349,538	293,767
Employee Reimbursements	8,968	10,025	12,112	8,949
Professional Services	19,590	13,865	15,000	15,000
Utilities	18,616	20,885	21,633	21,387
Purchased Services	4,512	5,504	6,000	6,000
Insurance	12,463	11,649	18,292	14,499
Supplies	4,690	2,691	4,200	3,400
Total Expenditures	\$ 1,273,255	\$ 1,375,560	\$ 1,369,581	\$ 1,189,934



DEVELOPMENT SERVICES - PLANNING DIVISION BUDGETED POSITIONS

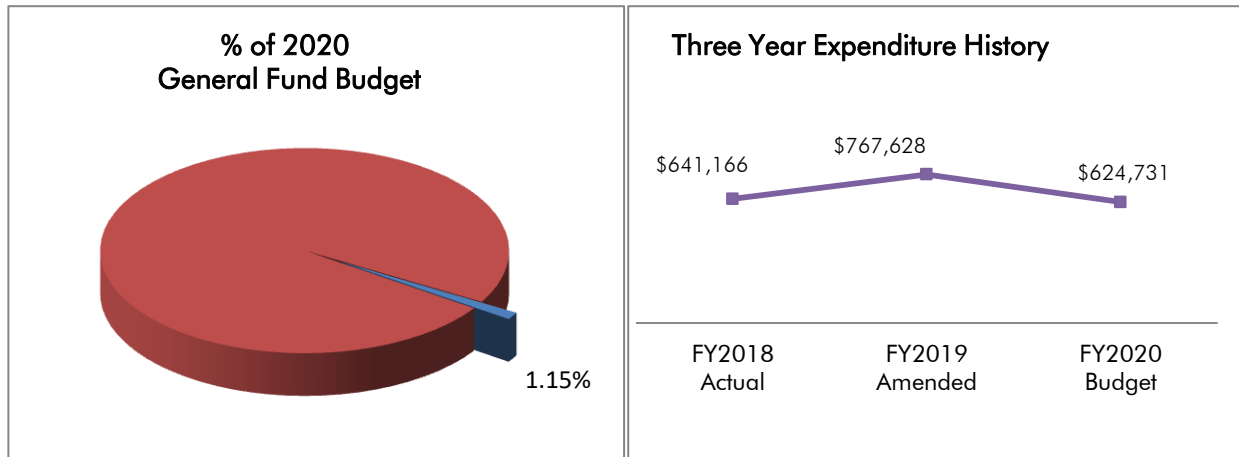
FULL TIME POSITION TITLE	FY2018	FY2019	FY2020
Assistant Director	0	0	0
Planning/Economic Development Manager	0	0	1
Senior Planner	0	0	0
Senior Planner/Project Manager	2	3	2
Planner I	1	1	1
TOTAL FULL TIME PERSONNEL	3	4	4

PART TIME POSITION TITLE	FY2018	FY2019	FY2020
Planner	3	1	0
Senior Planner/Project Manager	0	0	1
Development Services Assistant	0	0	1
Intern/Masters	0	0	0
TOTAL PART TIME PERSONNEL	3	1	2



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

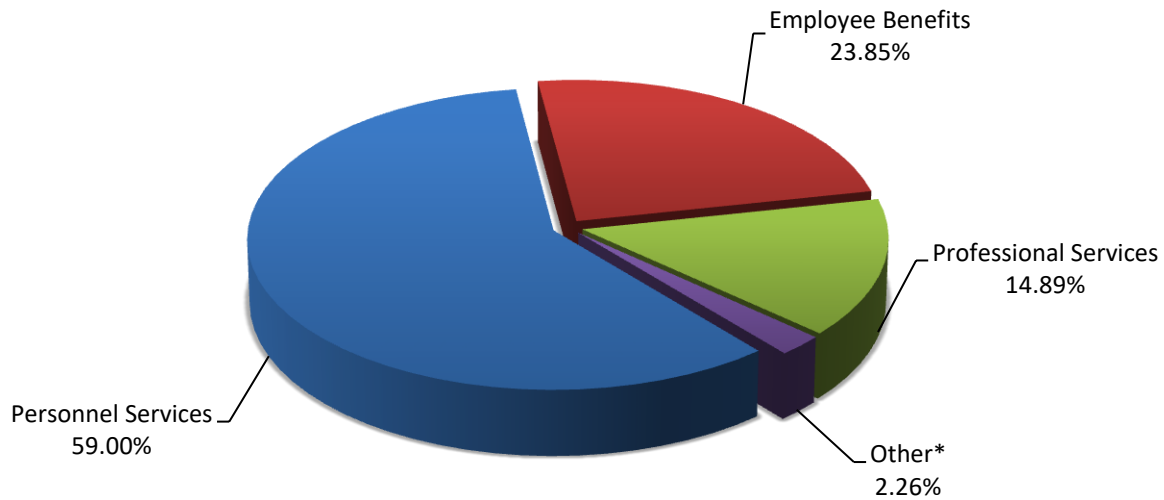
	FY2017 Actual	FY2018 Actual	FY2019 Amended Budget	FY2020 Budget
Personnel Services	\$ 456,843	\$ 352,597	\$ 388,892	\$ 401,279
Employee Benefits	166,102	144,505	160,063	115,097
Employee Reimbursements	9,468	12,186	13,724	12,615
Professional Services	293,158	39,521	53,928	55,000
Utilities	1,577	663	889	1,153
Purchased Services	2,977	7,213	12,152	12,152
Insurance	1,018	651	4,327	1,103
Supplies	155	887	1,000	1,000
Miscellaneous Expense	41,381	34,235	27,393	3,795
Total Expenditures	\$ 972,679	\$ 592,459	\$ 662,368	\$ 603,194



DEVELOPMENT SERVICES - TRANSPORTATION & ENGINEERING DIVISION BUDGETED POSITIONS

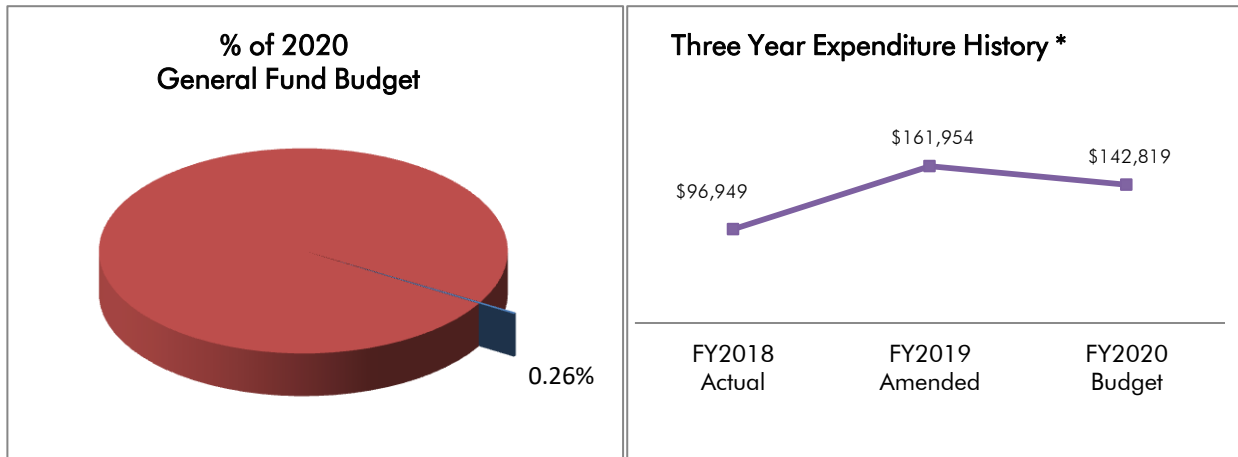
FULL TIME POSITION TITLE	FY2018	FY2019	FY2020
Director Programs & Engineering Services	0	0	1
Assistant Director/Transportation Engineer	1	1	0
Senior Project Engineer	1	1	1
Public Improvement Technician II	1	1	1
TOTAL FULL TIME PERSONNEL	3	3	3

PART TIME POSITION TITLE			
Engineer II	1	1	1
TOTAL PART TIME PERSONNEL	1	1	1



* Other includes Employee Reimbursements, Insurance, Supplies and Utilities

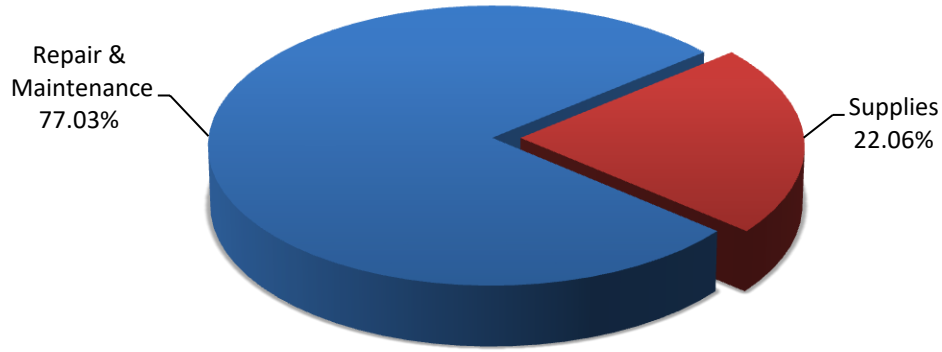
	FY2017 Actual	FY2018 Actual	FY2019 Amended Budget	FY2020 Budget
Personnel Services	\$ 329,649	\$ 370,084	\$ 416,122	\$ 368,571
Employee Benefits	133,329	146,224	127,666	149,011
Employee Reimbursements	2,574	5,786	9,885	6,965
Professional Services	153,030	113,257	206,125	93,000
Utilities	2,147	2,296	2,119	2,271
Purchased Services	-	11	-	-
Insurance	3,519	3,180	5,411	4,713
Supplies	1,341	329	300	200
Total Expenditures	\$ 625,590	\$ 641,166	\$ 767,628	\$ 624,731



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



	FY2017 Actual	FY2018 Actual	FY2019 Amended Budget	FY2020 Budget
Repair & Maintenance	\$ -	\$ 49,545	\$ 122,865	\$ 111,319
Supplies	-	47,404	39,089	31,500
Total Expenditures	\$ -	\$ 96,949	\$ 161,954	\$ 142,819



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:

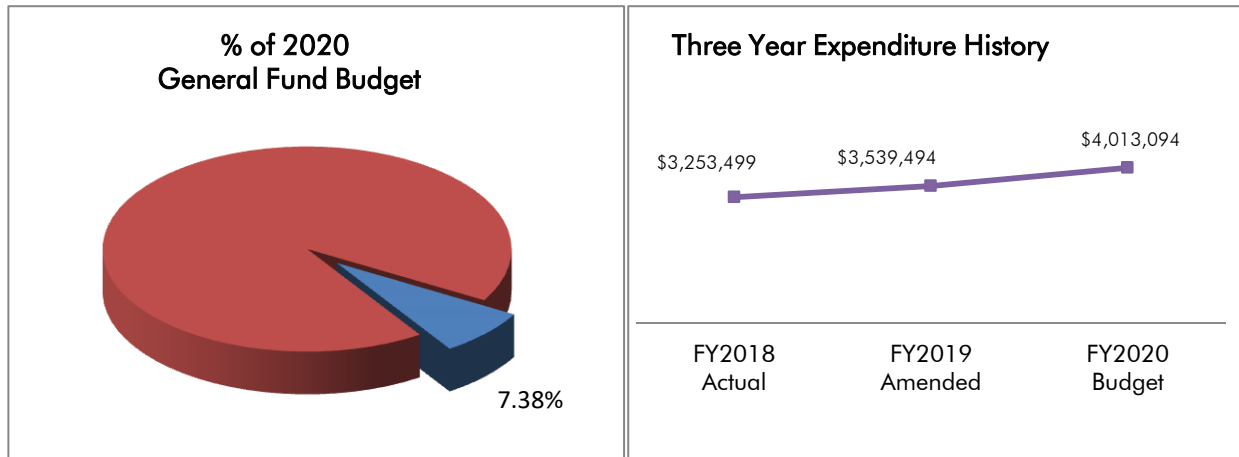
The Building Maintenance department’s primary function is to maintain the approximately 600,000 square feet of Village-owned facilities.

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

- construction and remodeling services
- plumbing
- carpentry
- painting
- electrical
- heating, ventilation, air conditioning (HVAC) installations and repair
- snow removal
- event setup
- inventory of supplies

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	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Actual	FY20 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	\$0.11	\$0.14	\$0.14	\$0.12	\$0.13
	Operating Repair Expenditure per Square Foot – Admin/Office Facilities	\$0.88	\$1.05	\$1.00	\$1.10	\$0.60



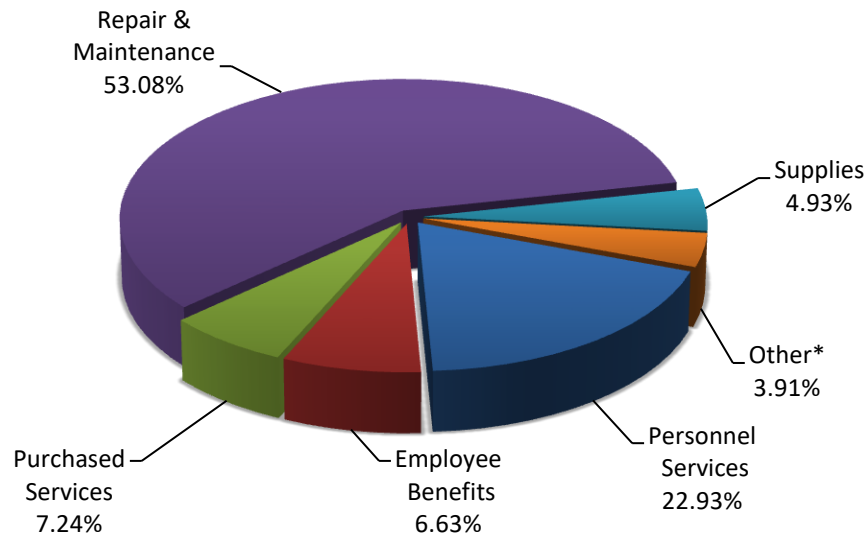
BUILDING MAINTENANCE BUDGETED POSITIONS

FULL TIME POSITION TITLE	FY2018	FY2019	FY2020
Building Maintenance Operations Manager	1	1	0
Foreman	0	0	1
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	FY2018	FY2019	FY2020
Maintenance	2	2	2
Maintenance II	2	2	2
Seasonal Maintenance	1	1	1
TOTAL PART TIME PERSONNEL	5	5	5



Building Maintenance Department Expenditure Summary



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

	FY2017 Actual	FY2018 Actual	FY2019 Amended Budget	FY2020 Budget
Personnel Services	\$ 749,737	\$ 834,739	\$ 829,861	\$ 749,261
Employee Benefits	269,912	277,335	239,731	300,446
Employee Reimbursements	762	575	-	-
Professional Services	11,330	38,557	34,793	29,275
Utilities	50,937	112,808	99,897	109,134
Purchased Services	198,365	245,493	268,070	265,774
Repair & Maintenance	1,667,140	1,550,760	1,738,640	2,342,624
Rent	7,085	112	9,807	5,000
Insurance	13,257	9,446	13,487	13,630
Supplies	418,474	183,673	305,208	197,950
Total Expenditures	\$ 3,386,999	\$ 3,253,499	\$ 3,539,494	\$ 4,013,094



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:

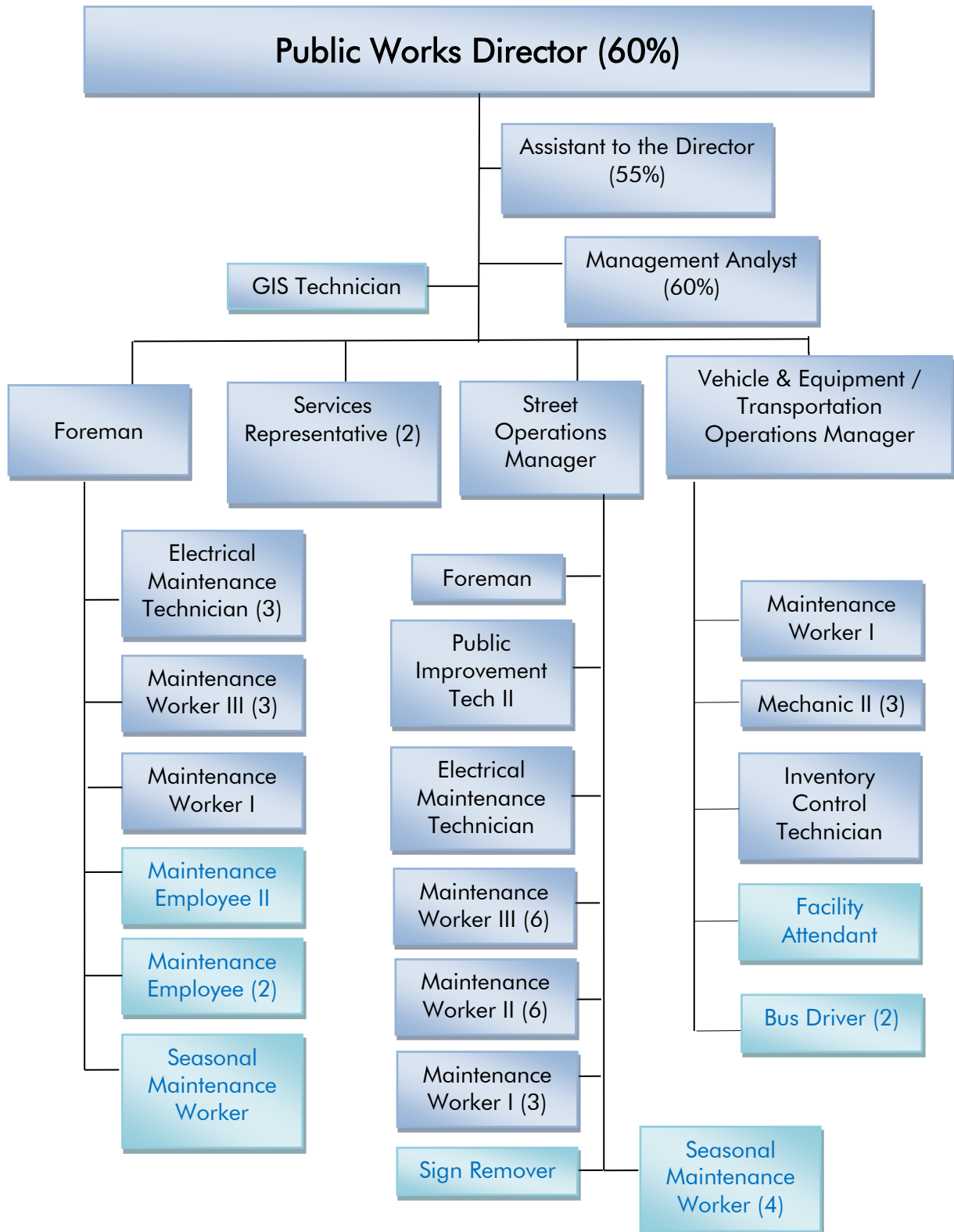
- maintenance of Village roads
- maintenance of pedestrian pathways, including sidewalks
- maintenance of roadway lighting and signage
- snow plowing
- street sweeping
- parkway maintenance
- vehicle and equipment purchase and replacement and disposal via live and on-line auction venues
- vehicle and equipment repairs and preventative maintenance
- supplying fuel for village vehicles and equipment, Fire District and Library
- 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	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Actual	FY20 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	3,307	4,900	3,826	2,206	2,000
Provide efficient and effective operations, including optimized scheduling and dispatching of the Village's ADA Transport service.	Percent of scheduled vans available daily for scheduled service	n/a	n/a	n/a	100%	100%
	Number of passenger complaints	n/a	n/a	n/a	0	0

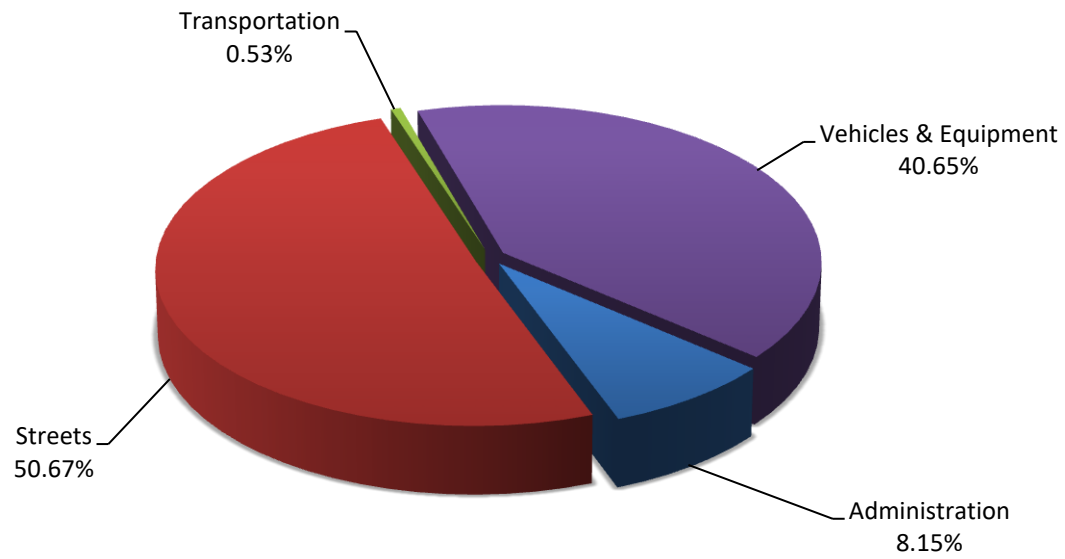
Village Board Strategic Goal: Organizational Development & Service Delivery						
Department Objective	Performance Measure	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Target
Reduce the frequency and customer impact of unscheduled repairs to an acceptable level given the age of the fleet.	Average age of medium duty vehicles (months)	80	78	72	72	60
	Average age of light duty vehicles (months)	81	80	72	60	60
	Average age of police vehicles (months)	50	50	48	60	42
	Preventative maintenance expenditures per vehicle: medium duty / light duty	\$244 / \$1,374	\$230 / \$1,300	\$581 / \$428	\$266 / \$227	\$300 / \$300
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	\$1,675	\$1,500	\$1,566	\$465	\$1,000
	Number of scheduled preventive maintenance repairs	705	722	679	670	700
	Percent of non-scheduled repairs	20.3%	18%	28%	20%	20%



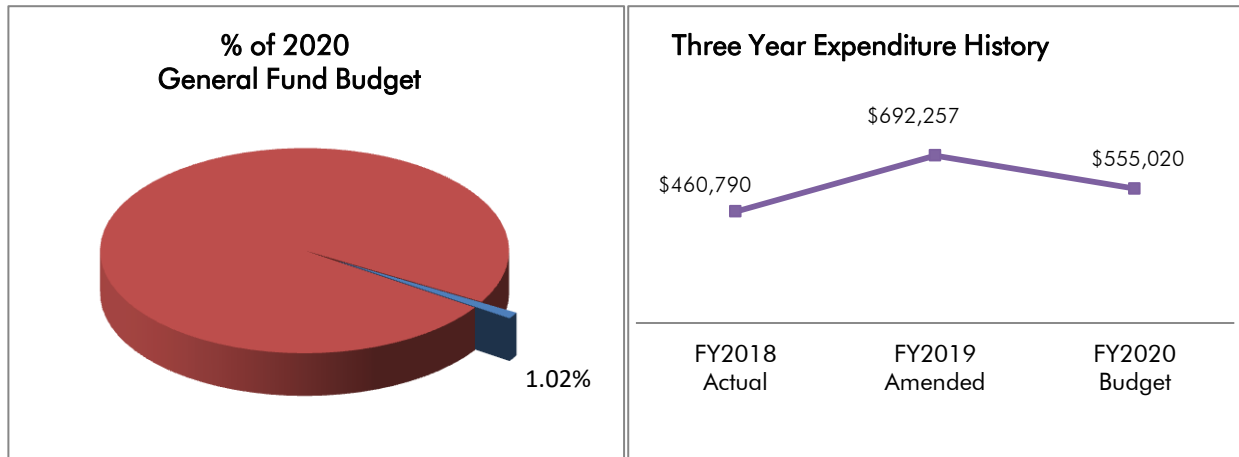
Part-time positions are indicated by blue text.



Public Works Expenditure Summary by Division



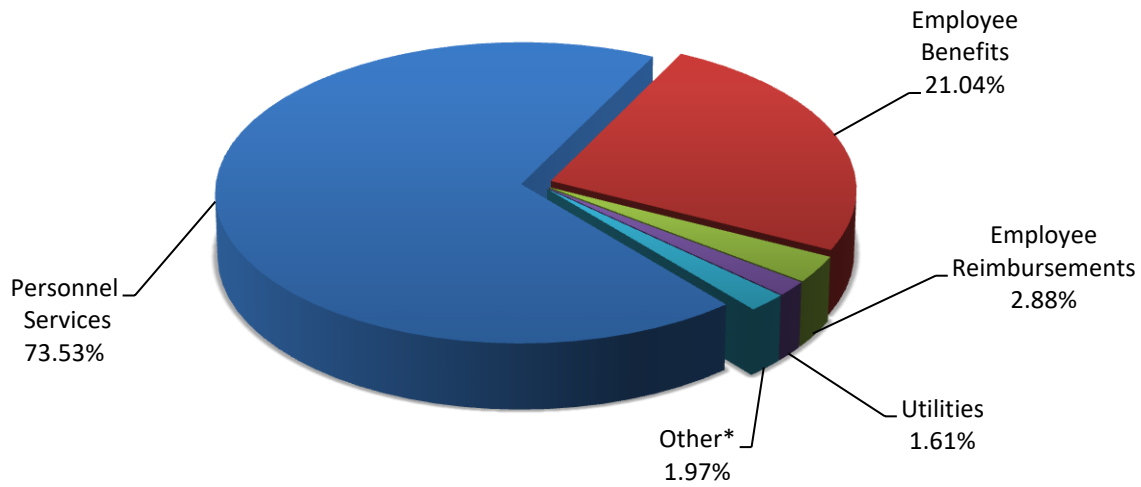
	FY2017 Actual	FY2018 Actual	FY2019 Amended Budget	FY2020 Budget
Administration	349,244	460,790	692,257	555,020
Streets	3,282,843	3,311,067	3,065,471	3,448,414
Transportation	135,175	160,106	71,951	36,144
Vehicles & Equipment	2,624,418	2,507,469	2,390,432	2,766,373
Total Expenditures	\$ 6,391,679	\$ 6,439,432	\$ 6,220,111	\$ 6,805,951



PUBLIC WORKS ADMINISTRATION DIVISION BUDGETED POSITIONS

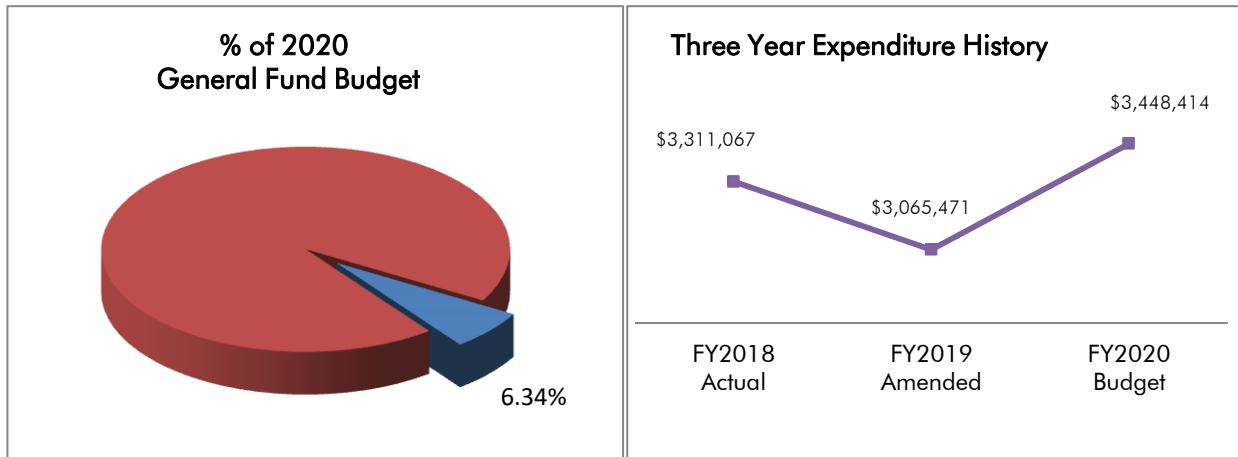
FULL TIME POSITION TITLE	FY2018	FY2019	FY2020
Public Works Director	0.60	0.60	0.60
Project Manager	0.6	0.40	0.00
Assistant to the Director	0.45	0.55	0.55
GIS Technician	1	1	1
Management Analyst	0.60	0.60	0.60
Services Representative	0	2	2
TOTAL FULL TIME PERSONNEL	3.25	5.15	4.75

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

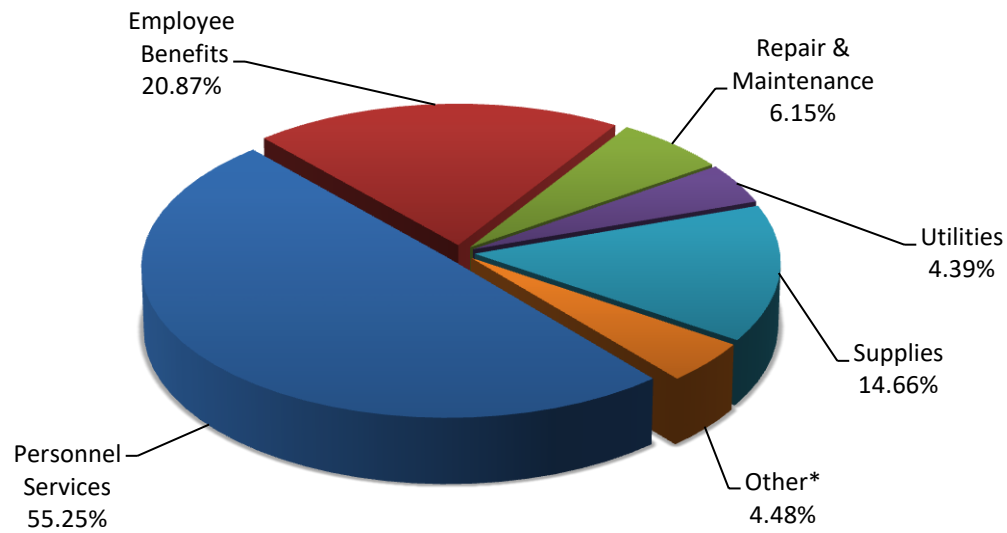
	FY2017 Actual	FY2018 Actual	FY2019 Amended Budget	FY2020 Budget
Personnel Services	\$ 223,955	\$ 314,629	\$ 496,358	\$ 378,646
Employee Benefits	79,310	105,066	142,051	138,058
Employee Reimbursements	8,811	10,549	14,571	15,885
Professional Services	980	-	12,405	500
Utilities	10,675	10,514	9,069	8,882
Purchased Services	6,749	5,610	4,800	5,500
Repair & Maintenance	7,411	4,422	5,880	3,200
Rent	178	178	178	-
Insurance	386	738	3,495	1,699
Supplies	10,448	8,683	3,450	2,650
Miscellaneous	340	400	-	-
Total Expenditures	\$ 349,244	\$ 460,790	\$ 692,257	\$ 555,020



PUBLIC WORKS STREETS DIVISION BUDGETED POSITIONS

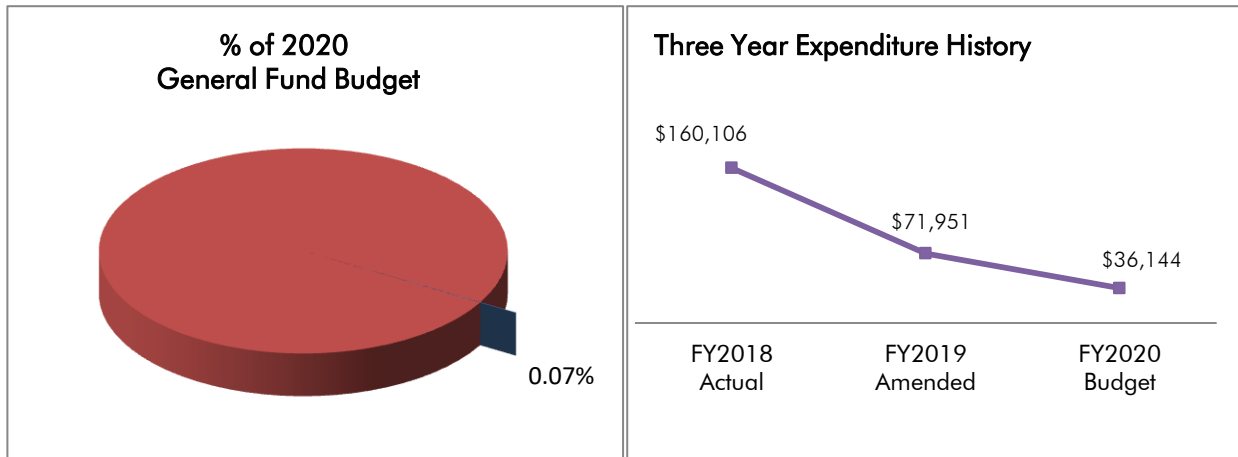
FULL TIME POSITION TITLE	FY2018	FY2019	FY2020
Streets Operations Manager	1	1	1
Foreman	1	1	1
Public Improvement Technician II	1	1	1
Electrical Maintenance Technician	1	1	1
Maintenance Worker I	4	1	3
Maintenance Worker II	7	8	6
Maintenance Worker III	6	6	6
Service Representative	1	0	0
TOTAL FULL TIME PERSONNEL	22	19	19

PART TIME POSITION TITLE	FY2018	FY2019	FY2020
Sign Remover	1	1	1
Seasonal Maintenance	4	4	4
TOTAL PART TIME PERSONNEL	5	5	5



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

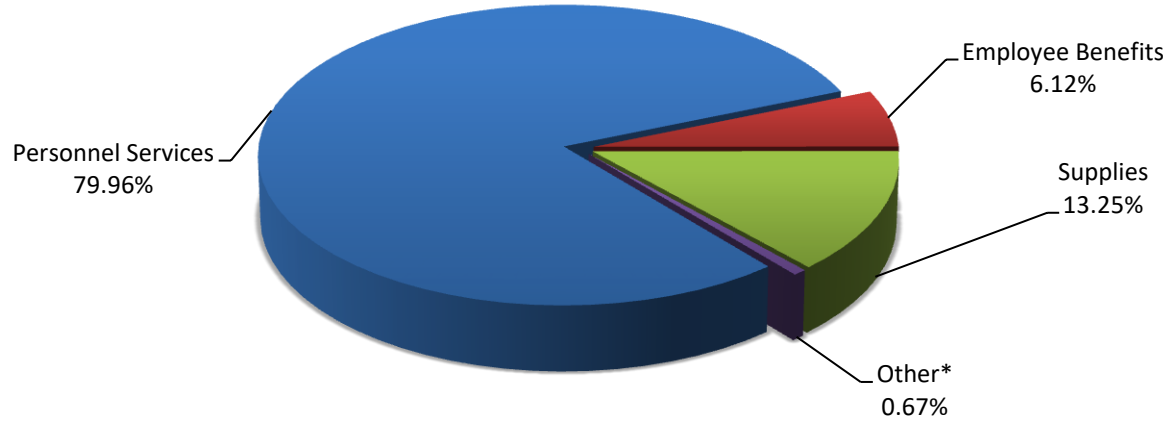
	FY2017 Actual	FY2018 Actual	FY2019 Amended Budget	FY2020 Budget
Personnel Services	\$ 1,758,645	\$ 1,805,164	\$ 1,674,235	\$ 1,707,781
Employee Benefits	733,420	739,713	632,421	712,882
Employee Reimbursements	422	1,958	500	500
Professional Services	800	950	-	-
Utilities	193,805	160,074	132,950	151,506
Purchased Services	32,417	112,352	82,350	90,190
Repair & Maintenance	157,724	161,462	186,480	215,915
Rent	2,843	2,750	5,000	5,000
Insurance	45,671	42,826	55,245	58,940
Supplies	357,095	283,800	296,290	505,700
Miscellaneous Expenses	-	18	-	-
Total Expenditures	\$ 3,282,843	\$ 3,311,067	\$ 3,065,471	\$ 3,448,414



PUBLIC WORKS TRANSPORTATION DIVISION BUDGETED POSITIONS

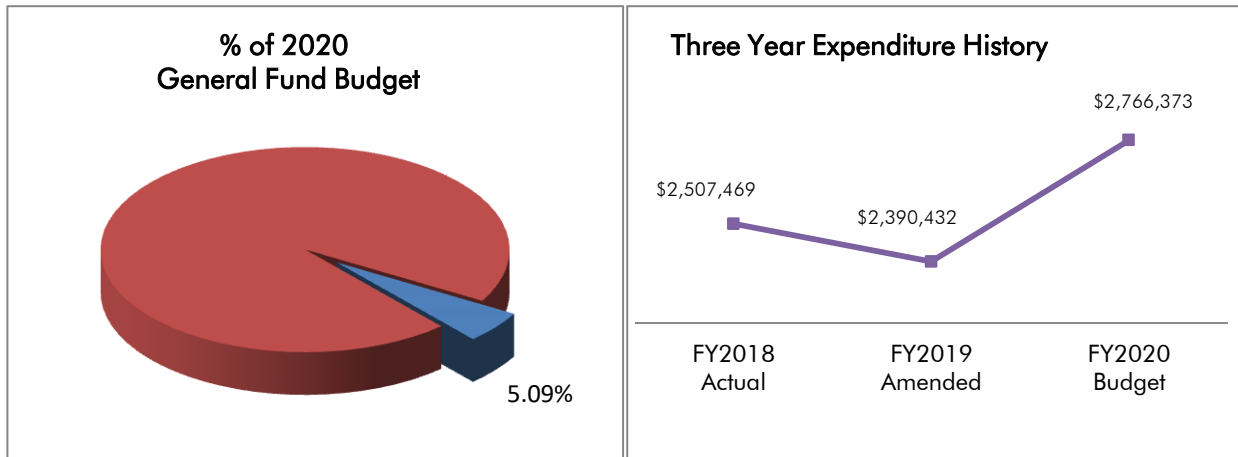
FULL TIME POSITION TITLE	FY2018	FY2019	FY2020
Bus Driver	1	1	0
TOTAL FULL TIME PERSONNEL	1	1	0

PART TIME POSITION TITLE	FY2018	FY2019	FY2020
Bus Driver	3	2	2
TOTAL PART TIME PERSONNEL	3	2	2



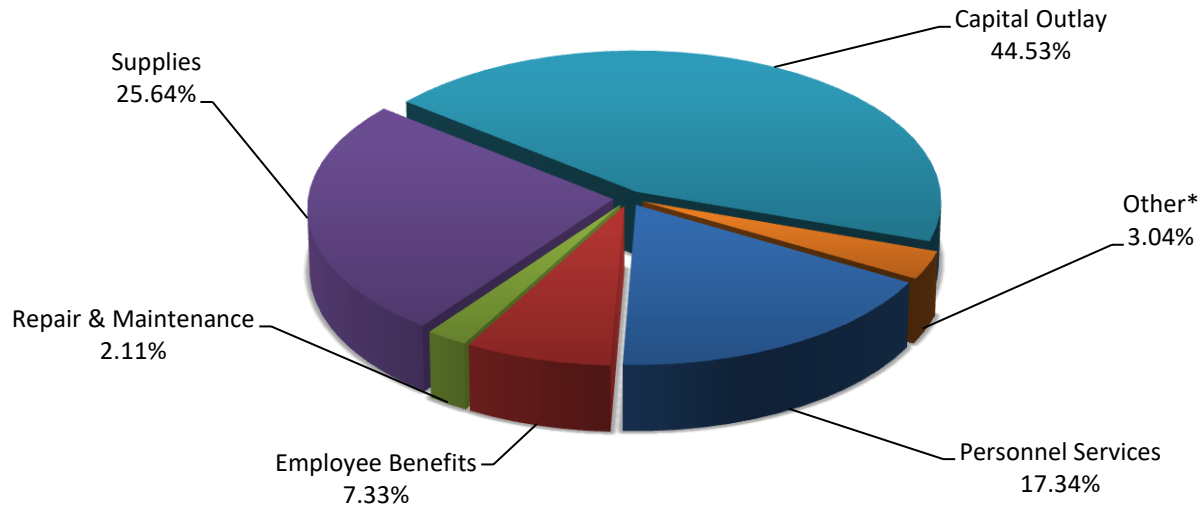
* Other includes Employee Reimbursements, Insurance and Purchased Services

	FY2017 Actual	FY2018 Actual	FY2019 Amended Budget	FY2020 Budget
Personnel Services	\$ 86,523	\$ 109,319	\$ 54,021	\$ 27,900
Employee Benefits	32,225	36,872	8,230	2,134
Employee Reimbursements	-	60	700	-
Purchased Services	592	569	3,410	235
Rent	-	-	75	1,200
Repairs & Maintenance	-	-	-	50
Insurance	155	151	-	-
Supplies	15,679	13,134	5,515	4,625
Total Expenditures	\$ 135,175	\$ 160,106	\$ 71,951	\$ 36,144



PUBLIC WORKS VEHICLE & EQUIPMENT DIVISION BUDGETED POSITIONS

FULL TIME POSITION TITLE	FY2018	FY2019	FY2020
V&E / Transportation Operations Manager	1	1	1
Maintenance Worker I	1	1	1
Service Representative	1	0	0
Mechanic II	3	3	3
Inventory Control Technician - Partial Year	1	1	0.5
TOTAL FULL TIME PERSONNEL	7	6	5.5



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

	FY2017 Actual	FY2018 Actual	FY2019 Amended Budget	FY2020 Budget
Personnel Services	\$ 528,295	\$ 539,337	\$ 534,023	\$ 479,756
Employee Benefits	222,612	225,110	212,914	202,801
Employee Reimbursements	2,868	4,412	3,680	4,180
Utilities	2,077	2,114	1,800	1,728
Purchased Services	23,734	27,235	27,467	66,495
Repair & Maintenance	66,676	56,062	62,300	58,300
Insurance	7,914	8,445	12,634	11,011
Supplies	585,399	658,809	658,502	709,352
Capital Outlay	1,184,758	985,945	876,362	1,232,000
Miscellaneous Expense	85	-	750	750
Total Expenditures	\$ 2,624,418	\$ 2,507,469	\$ 2,390,432	\$ 2,766,373



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.

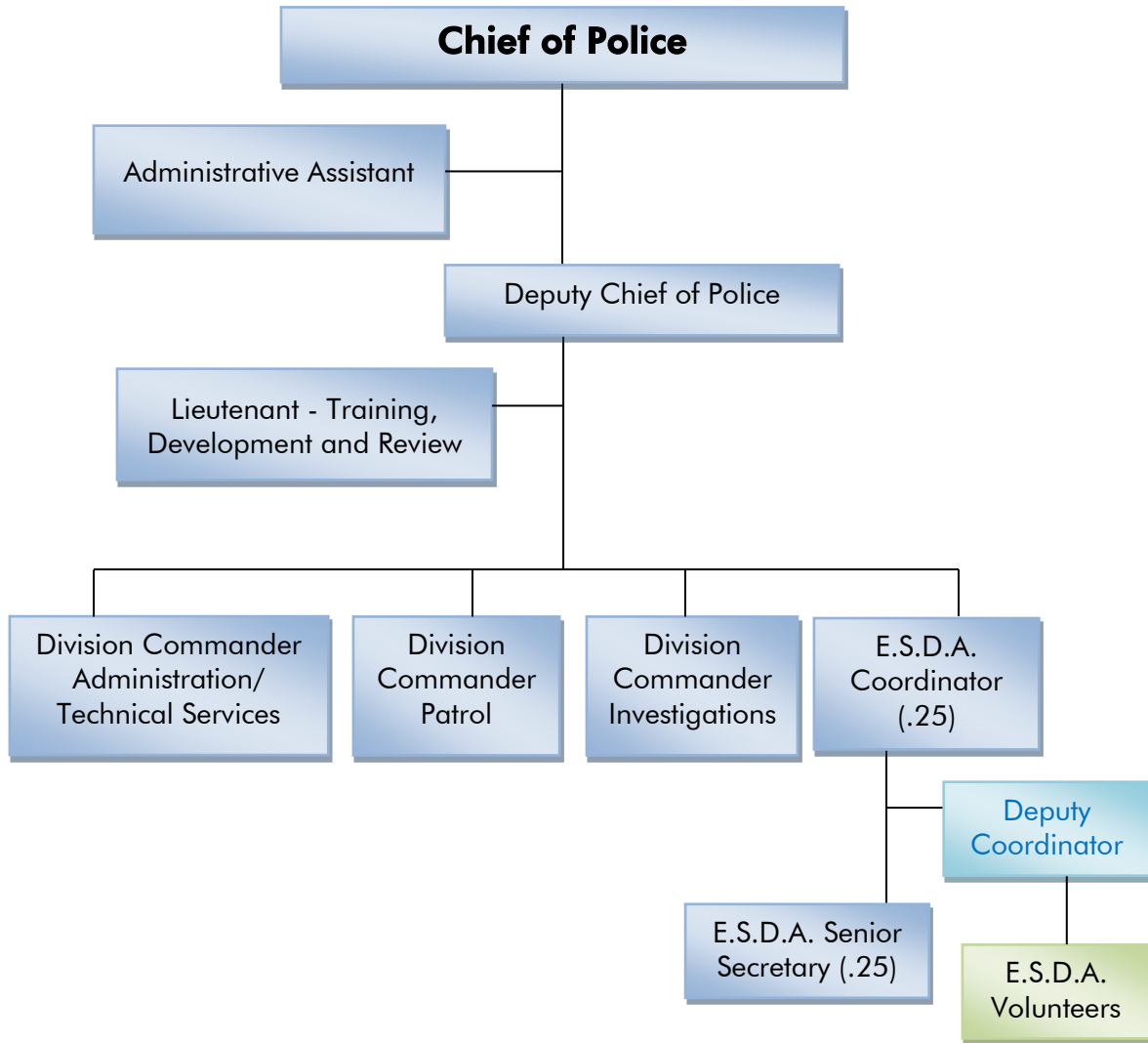


Responsibilities of the Police Department include, but are not limited to, the following:

- 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	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Target	FY20 Target
Increase safety within the Village.	Crime Rate per 1,000 population	22.95	19.18	17.35	16.32	18.95

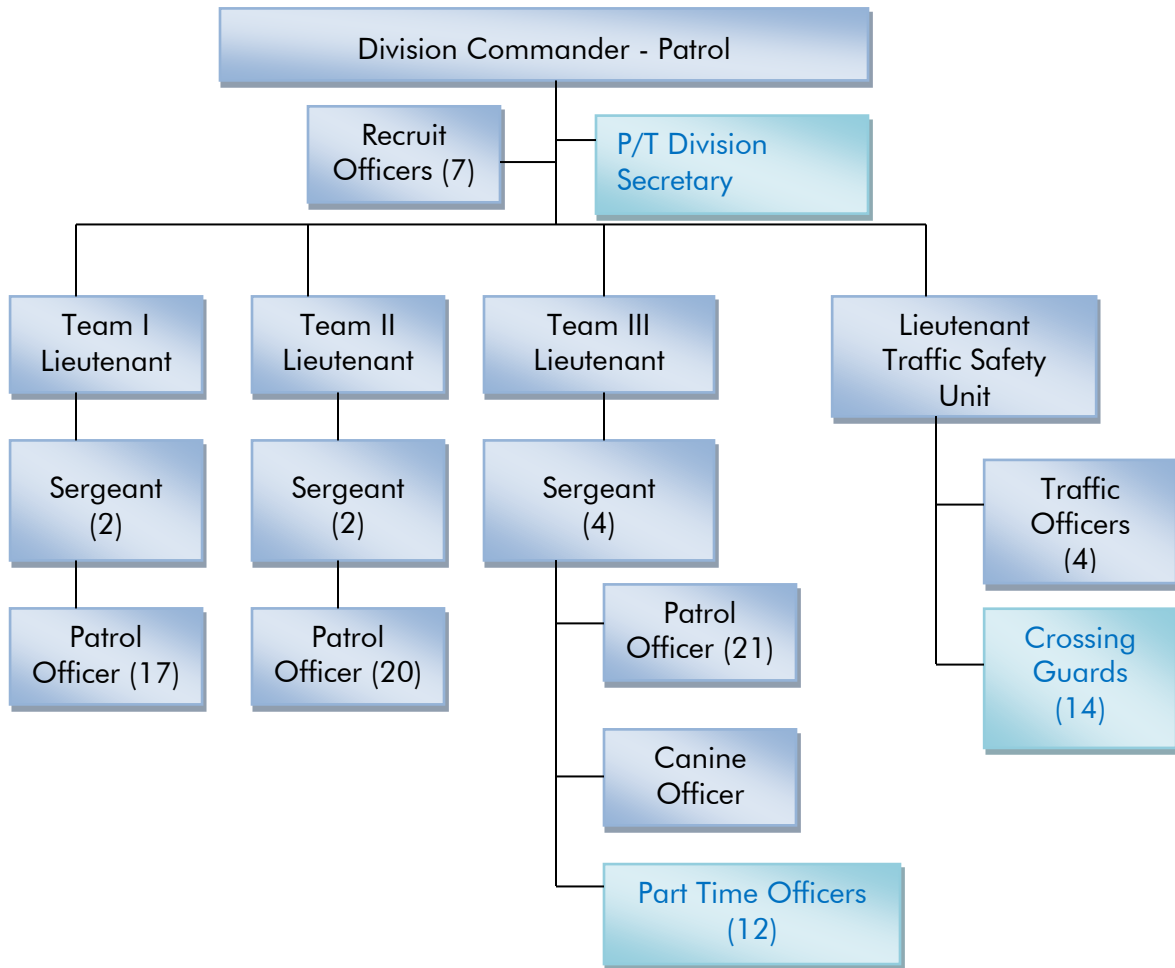
Village Board Strategic Goal: Organizational Development & Service Delivery						
Department Objective	Performance Measure	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Target	FY20 Target
Serve the community with a professional and highly trained work force.	Employee training hours	18,617	20,884	15,221	13,350 * Lower due to Attrition	15,000
	Sustained Citizen Complaint Investigations	7	10	3	7	7
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	12,500



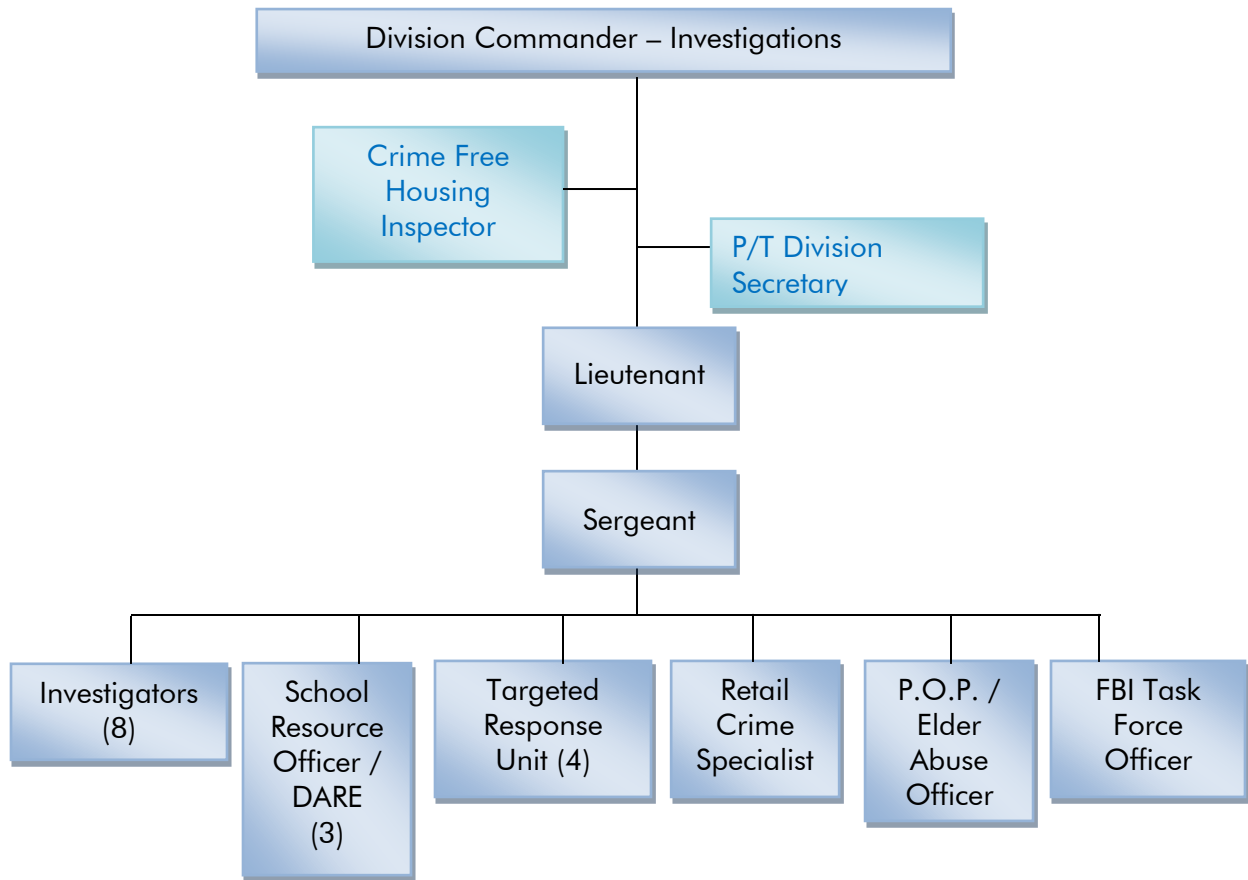
Part-time positions indicated by blue text.



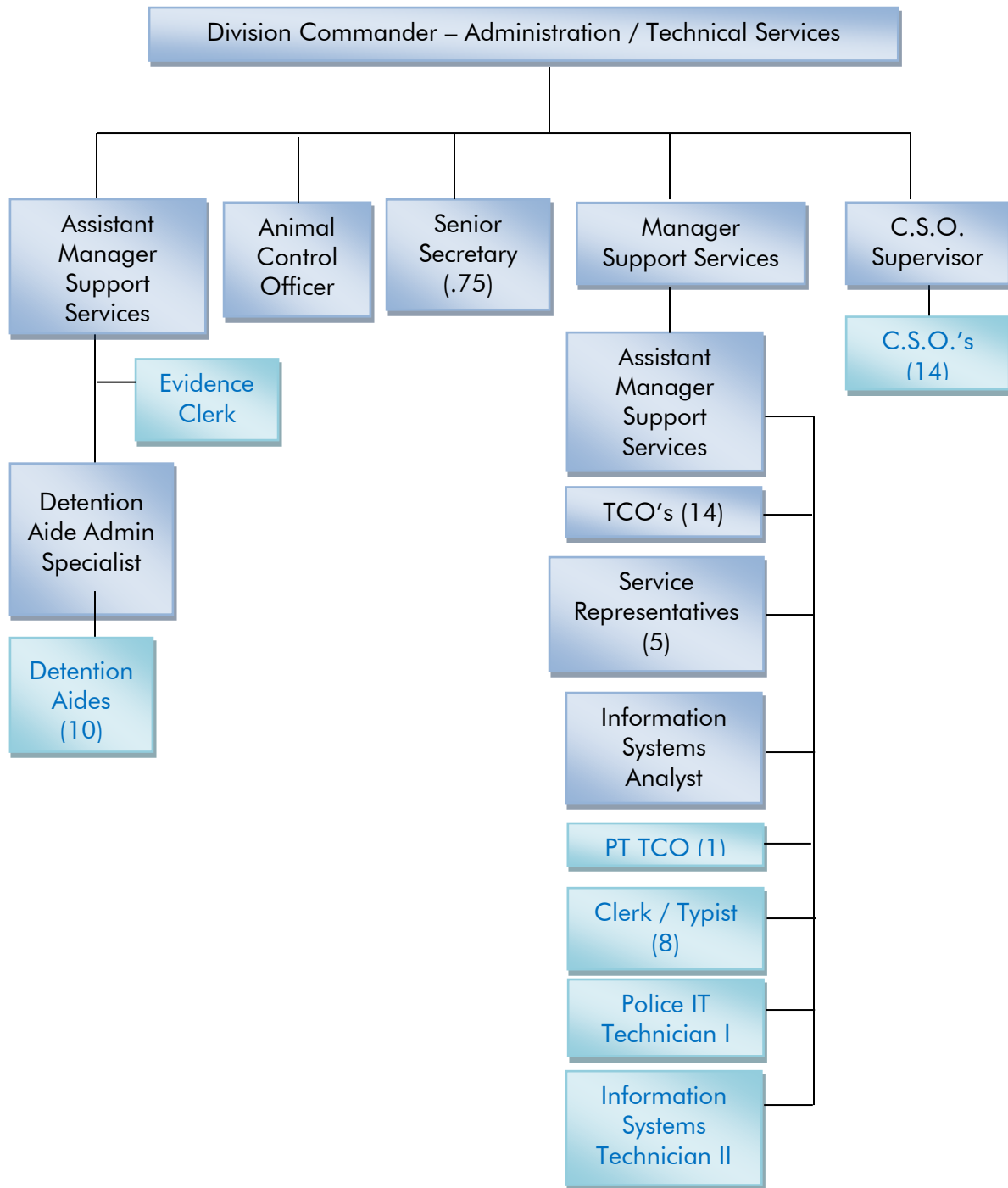
Police Department Organizational Chart



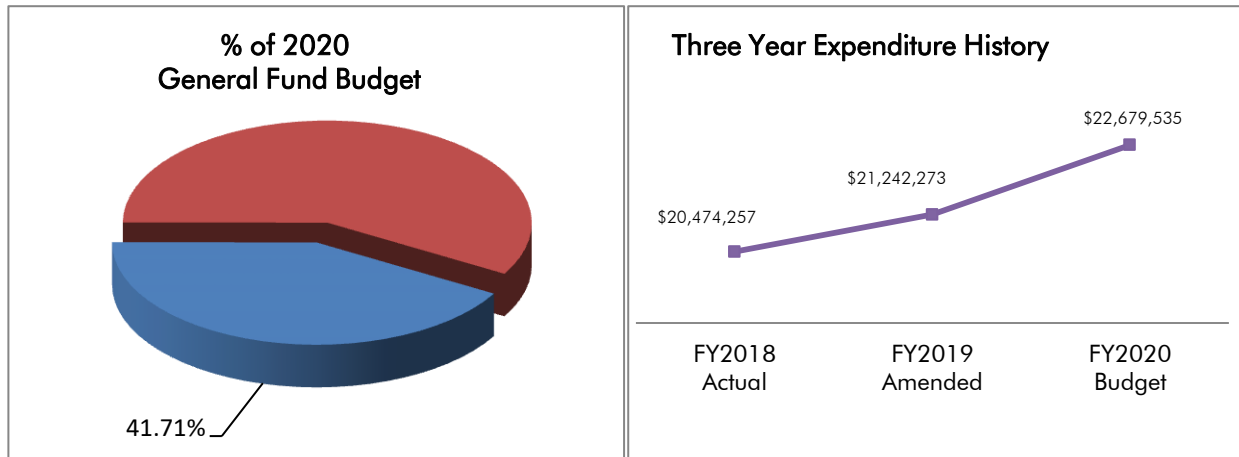
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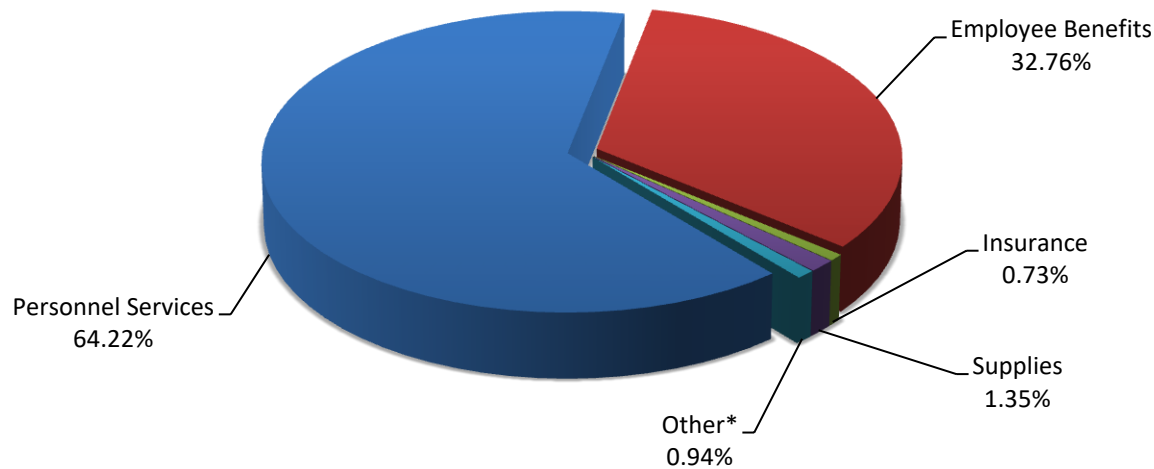


POLICE DEPARTMENT BUDGETED POSITIONS

FULL TIME POSITION TITLE	FY2018	FY2019	FY2020
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
Deputy Coordinator - ESDA	0	0	1
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	129.5



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	1	1
Community Service Officer	14	14	14
Dentention Aides	10	10	10
Patrol	12	12	12
Crossing Guards	14	14	14
Crime Free Housing Coordinator	1	1	1
TOTAL PART TIME PERSONNEL	66	65	65



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

	FY2017 Actual	FY2018 Actual	FY2019 Amended Budget	FY2020 Budget
Personnel Services	\$ 13,682,486	\$ 13,734,403	\$ 14,117,798	\$ 14,564,067
Employee Benefits	6,393,969	6,184,867	6,342,566	7,429,868
Employee Reimbursements	96,686	80,754	83,784	100,335
Professional Services	13,303	3,678	3,000	3,000
Utilities	26,728	28,976	31,119	28,670
Purchased Services	6,770	18,711	32,584	24,219
Repair & Maintenance	38,476	29,987	41,291	39,430
Rent	4,188	4,188	4,188	11,994
Insurance	129,228	108,953	200,637	165,467
Supplies	251,464	273,607	379,106	306,285
Capital Outlay	34,230	-	-	-
Miscellaneous Expenses	5,038	6,133	6,200	6,200
Total Expenditures	\$ 20,682,564	\$ 20,474,257	\$ 21,242,273	\$ 22,679,535



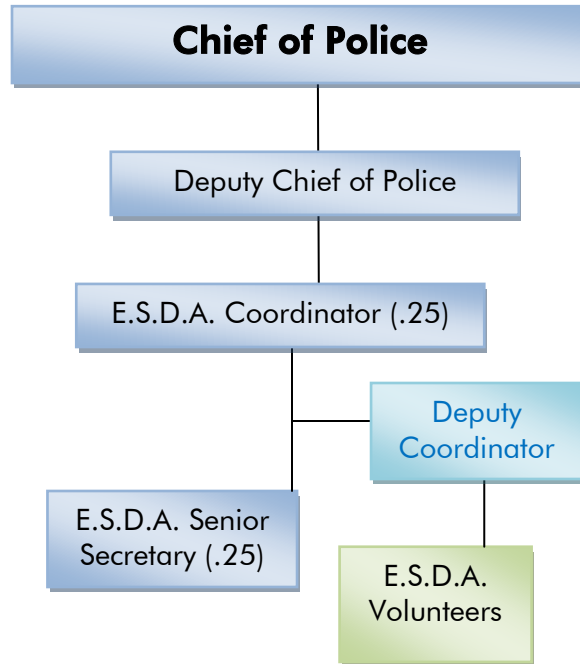
DEPARTMENT MISSION

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.

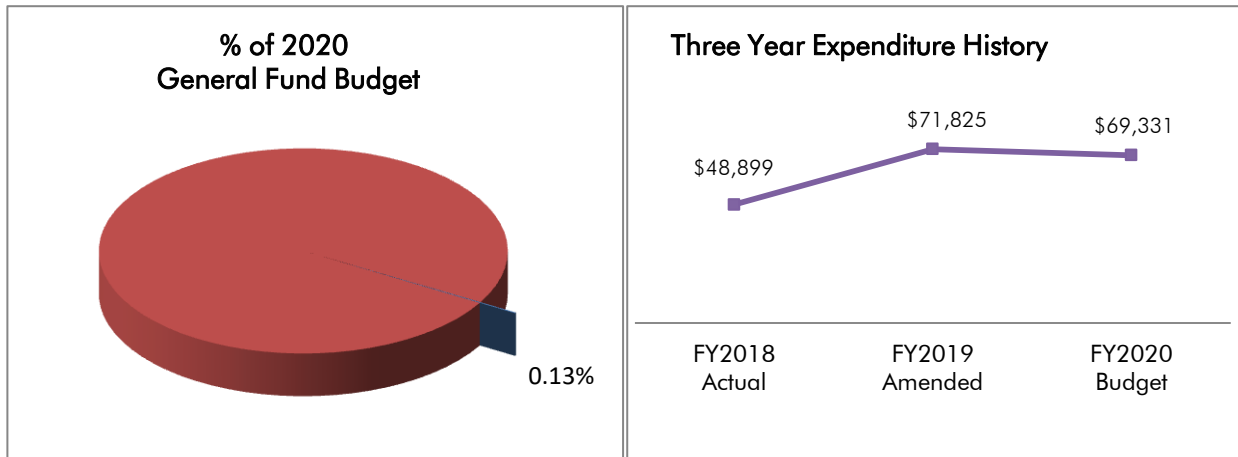
DEPARTMENT FUNCTIONS:

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.

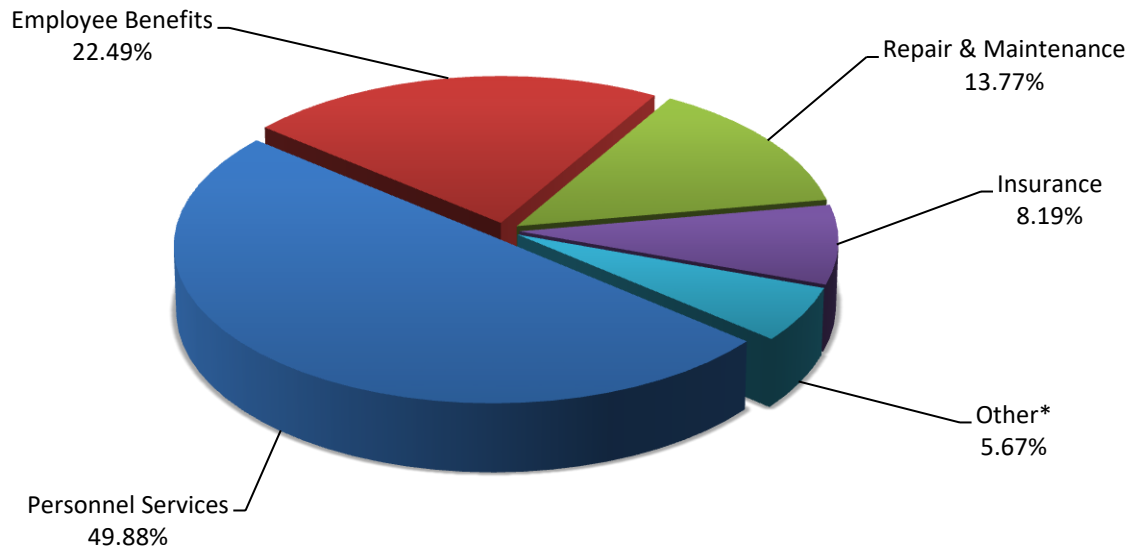


Part-time positions are indicated by blue text.



EMERGENCY SERVICES DISASTER AGENCY BUDGETED POSITIONS

FULL TIME POSITION TITLE	FY2018	FY2019	FY2020
ESDA Coordinator	0.25	0.25	0.25
Deputy Coordinator	1	1	0
Senior Secretary	0.25	0.25	0.25
TOTAL FULL TIME PERSONNEL	1.5	1.5	0.5



* Other includes Employee Reimbursements, Utilities and Supplies

	FY2017 Actual	FY2018 Actual	FY2019 Amended Budget	FY2020 Budget
Personnel Services	\$ 39,864	\$ 25,331	\$ 39,991	\$ 34,585
Employee Benefits	14,696	8,793	15,356	15,590
Employee Reimbursements	100	100	300	300
Utilities	45	2	100	80
Purchased Services	-	2,950	-	-
Repair & Maintenance	6,815	5,857	9,550	9,550
Insurance	5,394	4,759	5,078	5,676
Supplies	1,828	1,107	1,450	3,550
Total Expenditures	\$ 68,741	\$ 48,899	\$ 71,825	\$ 69,331

Special Revenue Funds

**Budget
Fiscal Year 2020**



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. In June of 2019, the Motor Fuel Tax rate was increased by \$.19 per gallon, to a total of \$.38 and the diesel fuel rate was increased from \$.215 per gallon to \$.24 per gallon. The original per gallon amount will continue to be distributed to municipalities based on the existing per capita formula. The additional amounts per gallon were to be deposited into the Transportation Renewal Fund (TRF), with the additional diesel fuel rate completely dedicated to the State of Illinois. The additional \$.19 per gallon gasoline rate will be shared with units of local government based upon a different formula than the original \$.19 per gallon. In total, units of local government will receive approximately 15.7% of the revenue generated from the additional \$.19 per gallon.

Municipalities may use the motor fuel tax 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 2017 Actual	FY 2018 Actual	FY2019 Amended Budget	FY2020 Budget
Motor Fuel Tax Allotment	\$ 1,472,862	\$ 1,527,317	\$ 1,433,367	\$ 1,947,676
Interest	1,809	4,532	2,807	3,255
Total Revenue	\$ 1,474,671	\$ 1,531,850	\$ 1,436,174	\$ 1,950,931

Expenditure Summary

	FY 2017 Actual	FY 2018 Actual	FY2019 Amended Budget	FY2020 Budget
Interfund Transfer Out to General Fund	\$ 1,480,591	\$ 1,404,021	\$ 1,433,367	\$ 2,697,676
Credit, Collection & Bank Charges	16	158	-	
Total Expenditures	\$ 1,480,607	\$ 1,404,179	\$ 1,433,367	\$ 2,697,676

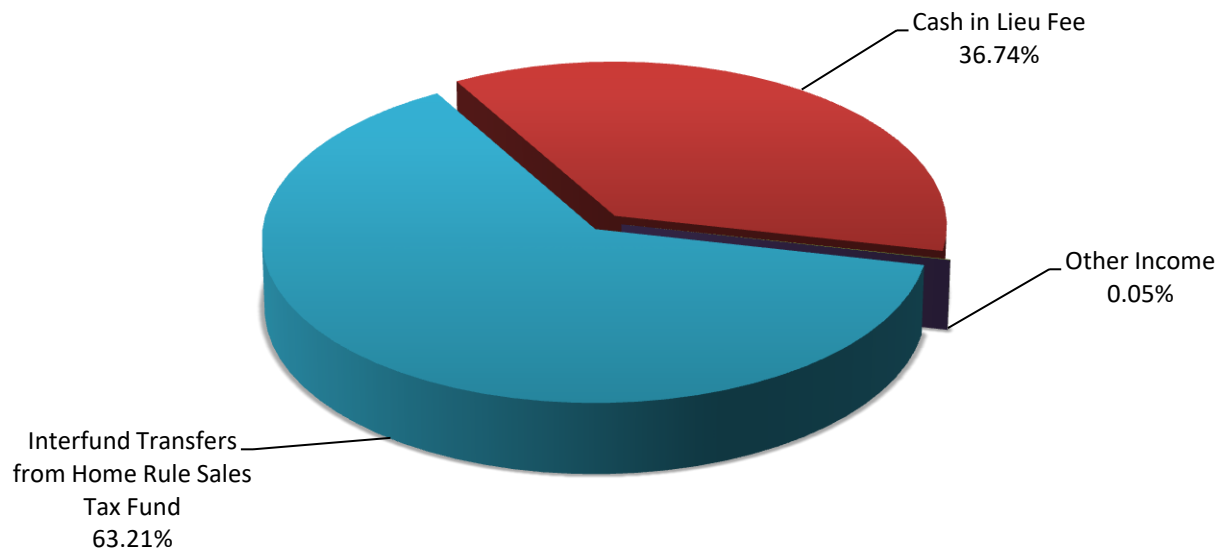


The Park Development Fund is funded by capital improvement fees from developers. The current capital improvement fee is \$90,000 per acre. Developers are required to make a cash contribution to the Village equal to the capital improvement fee for seven acres of park land for every 1,000 people anticipated 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, therefore 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 resident requirement.



Revenue Summary



	FY 2017 Actual	FY 2018 Actual	FY2019 Amended Budget	FY2020 Budget
Capital Improvement Fee	\$ 74,566	51,819	\$ -	-
Cash in Lieu Fee	87,896	63,567	164,600	148,217
Other Income	205	1,330	200	200
Miscellaneous Reimbursements	-	-	-	-
Interfund Transfers from Home Rule Sales Tax Fund	-	-	115,037	255,000
Total Revenue	\$ 162,667	\$ 116,716	\$ 279,837	\$ 403,417

Expenditure Summary

	FY 2017 Actual	FY 2018 Actual	FY2019 Amended Budget	FY2020 Budget
Credit, Collection & Bank Charges	\$ 28	\$ 258	\$ 100	\$ 100
Professional Services	-	-	-	\$ 150,000
Capital Outlay	32,592	9,929	975,967	105,000
Total Expenditures	\$ 32,620	\$ 10,187	\$ 976,067	\$ 255,100



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 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 to support community policing activities, training, and law enforcement operations that result in further seizures and forfeitures.

Revenue Summary

	FY 2017 Actual	FY 2018 Actual	FY2019 Amended Budget	FY2020 Budget
Fines & Forfeitures	\$ 55,306	\$ 41,225	\$ 21,000	\$ 20,000
Total Revenue	\$ 55,306	\$ 41,225	\$ 21,000	\$ 20,000

Expenditure Summary

	FY 2017 Actual	FY 2018 Actual	FY2019 Amended Budget	FY2020 Budget
Supplies	\$ 33,296	\$ 38,202	\$ -	
Professional Services	825	4,060	-	
Employee Reimbursements	3,348	5,848	-	
Repair and Maintenance	3,835	-	-	
Miscellaneous	9,959	3,925	-	
Purchased Services	-	15,000	-	
Utilities	-	4,482	-	
Credit, Collection & Bank Charges	8	63	-	
Total Expenditures	\$ 51,270	\$ 71,580	\$ -	\$ -



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 capital improvement projects within the Village, as well as property tax abatements and the property tax rebate program (if applicable).

Currently, Home Rule Sales Tax revenues are also used to fund debt service payments on Main Street Triangle related debt, as well as principal interest payments on outstanding bank loans related to road and nature center improvements.

Revenues collected from the Home Rule Sales Tax in FY2020 will be used to fund road improvement projects and to abate property taxes related to debt payments. Using the home rule sales tax 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 2020

Home Rule Sales Tax Fund Summary

Revenue Summary

	FY 2017 Actual	FY 2018 Actual	FY2019 Amended Budget	FY2020 Budget
Home Rule Sales Tax	\$ 9,781,206	\$ 9,838,148	\$ 9,617,526	\$ 9,569,585
Interest	511,959	381,835	90,007	45,154
Total Revenue	\$ 10,293,164	\$ 10,219,983	\$ 9,707,533	\$ 9,614,739

Expenditure Summary

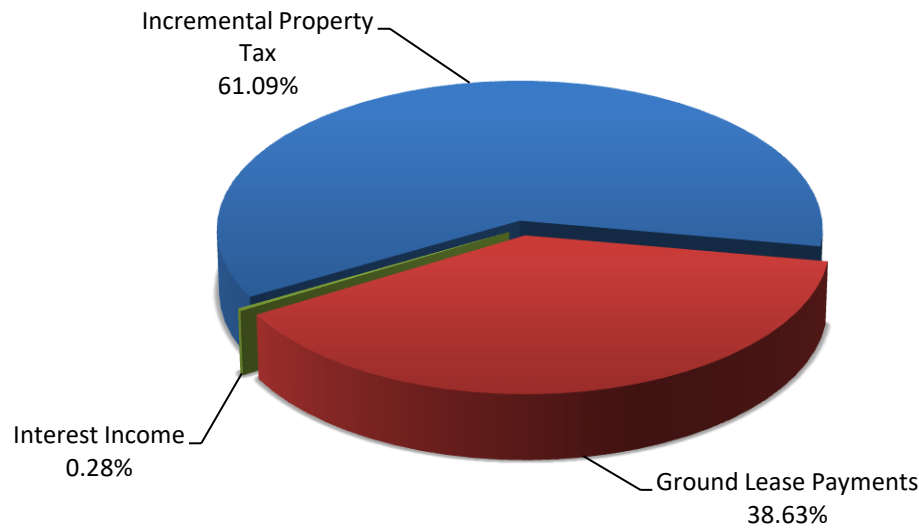
	FY 2017 Actual	FY 2018 Actual	FY2019 Amended Budget	FY2020 Budget
Interfund Transfer to General Fund	-	\$ 3,191,910	\$ 2,806,919	\$ 2,484,300
Interfund Transfer to Civic Center Fund	-	-	-	100,000
Interfund Transfers to Capital Improvement Fund	9,484,285	8,580,336	7,262,478	2,759,388
Interfund Transfer to Park Development Fund	-	-	115,037	255,000
Interfund Transfer to Recreation & Parks Fund	-	-	26,328	2,130,000
Interfund Transfer to 2012B & C Taxable Bonds Fund	-	600,000	600,000	600,000
Interfund Transfer to 2013A & B Taxable Bonds Fund	-	600,000	600,000	600,000
Residential Property Tax Rebates	160	(1,415)	-	91,000
Credit, Collection & Bank Charges	188	393	-	-
Personnel Services	15,993	-	-	-
Employee Benefits	1,224	-	-	-
Utilities	4,675	-	-	-
Supplies	1,197	-	-	-
Total Expenditures	\$ 9,507,722	\$ 12,971,224	\$ 11,410,762	\$ 9,019,688



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 and other redevelopment related costs within the area.



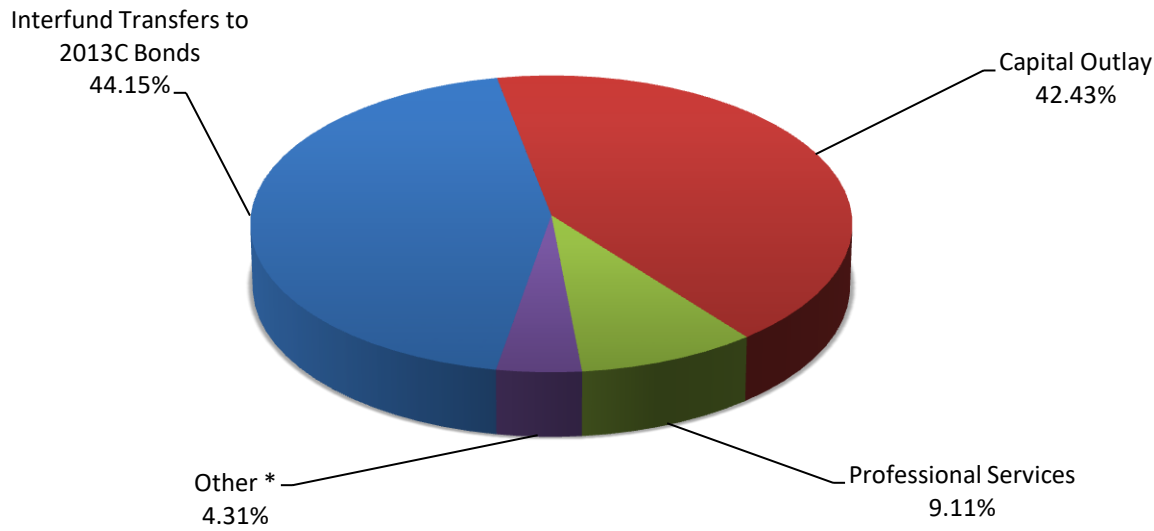
Main Street Triangle TIF Fund Revenue Summary



	FY 2017 Actual	FY 2018 Actual	FY2019 Amended Budget	FY2020 Budget
Incremental Property Tax	\$ 1,164,091	\$ 1,142,379	\$ 1,153,833	\$ 1,217,600
Ground Lease Payments	770,000	770,000	770,000	770,000
Interest Income	4,117	5,739	5,300	5,600
Redevelopment Project Loan Interest	1,014,390	-	-	-
Reimbursements & Other Revenue	1,243,397	29	-	-
Excess Cash Flow Proceeds	14,588,977	-	-	-
Total Revenue	\$ 18,784,973	\$ 1,918,147	\$ 1,929,133	\$ 1,993,200



Main Street Triangle TIF Fund Expenditure Summary



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

	FY 2017 Actual	FY 2018 Actual	FY2019 Amended Budget	FY2020 Budget
Capital Outlay	\$ 1,856,602	\$ 88,285	\$ 2,000,278	\$ 1,170,000
Interfund Transfer to 2012B & C				
Taxable Bonds	\$ 14,287,761	-	-	-
Interfund Transfers to 2013C Bonds	267,740	171,771	258,706	1,217,600
Interfund Transfer to 2013A & B				
Taxable Bonds	14,260,642	-	-	-
Interfund Transfer to 2015 GO				
Bonds	896,350	960,929	895,127	
Professional Services	111,230	101,045	583,631	251,222
Miscellaneous	-	-	365,839	86,839
Utilities	21,817	22,830	22,260	22,260
Repair & Maintenance	17,294	26,416	18,130	710
Purchased Services	900	213,584	11,220	8,640
Supplies	9,140	-	1,636	500
Employee Reimbursements	60	-	-	-
Principal	21,968,489	-	-	-
Interest	1,211,088	442,436	-	-
Credit, Collection & Bank Charges	1,471	142	-	-
Total Revenue	\$ 54,910,583	\$ 2,027,437	\$ 4,156,827	\$ 2,757,771



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

- Administration
- Programs
- Centennial Park Aquatic Center
- 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.



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 and 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.

Centennial Park Aquatic Center: The CPAC Division of the Recreation 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, educating staff, and a providing a safe environment. OPHFC serves approximately 3,900 members and approximately 73% 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.

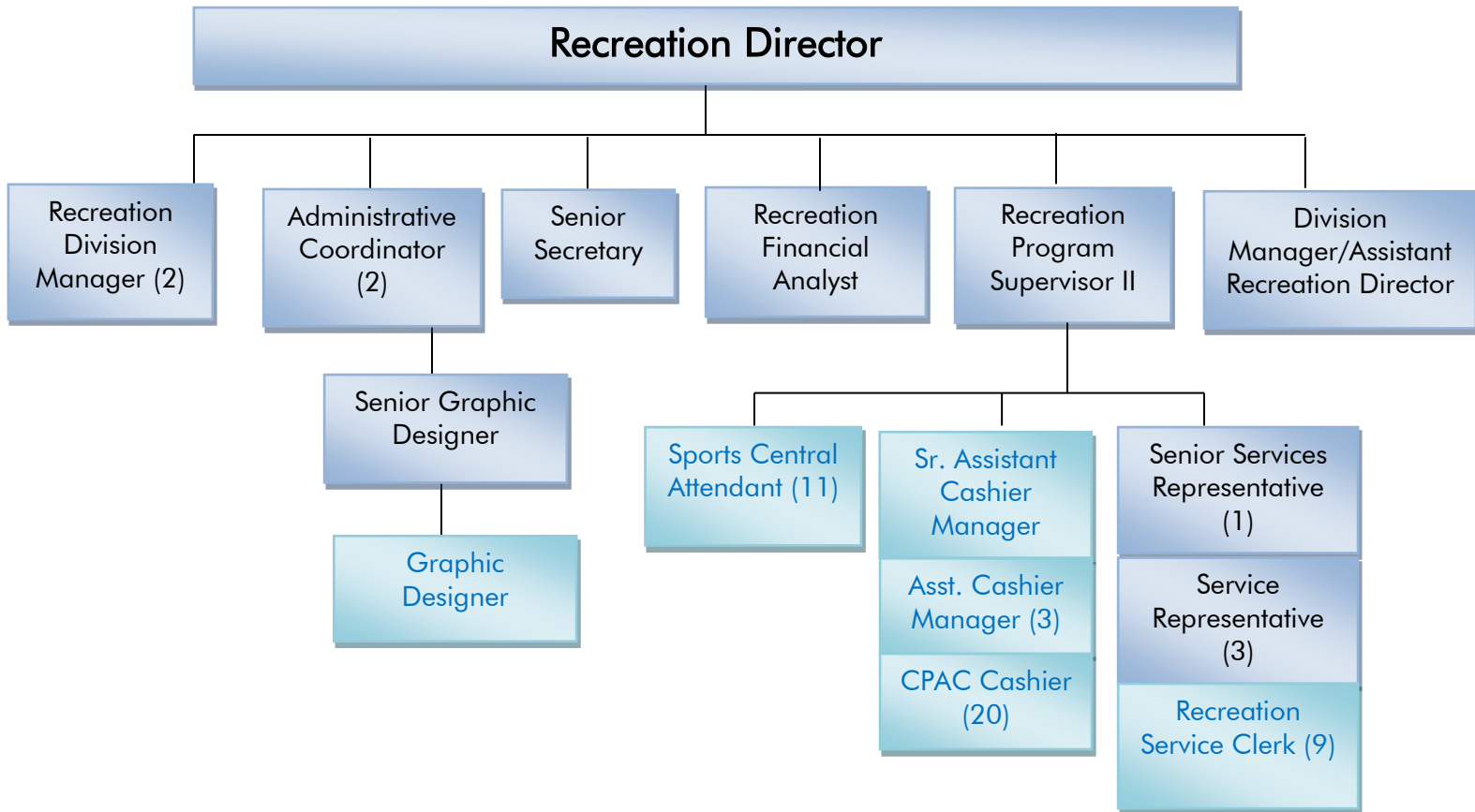
Sportsplex: Sportsplex serves the special interests of the community through a variety of facility offerings. Primary to the Sportsplex is the membership-based fitness center comprising 10,000 square feet of the second floor. Membership includes approximately thirty group exercise classes per week and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

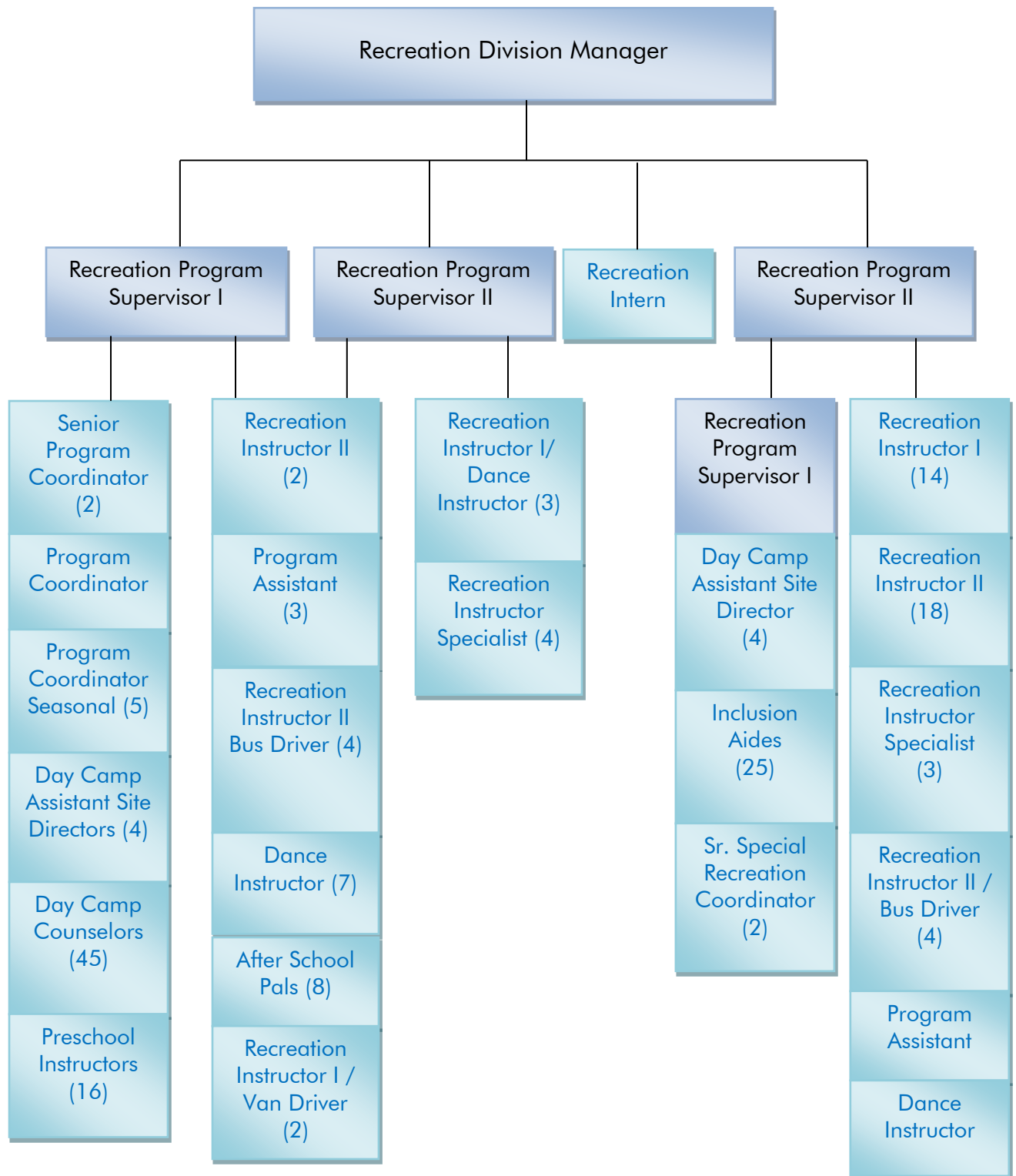
Special Recreation: The Special Recreation Division is responsible for managing all Special Recreation programs, Special Recreation special events, overnight and day trips, inclusion programming, transportation and fundraising. The program services over 400 individuals with special needs, ages 3 and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



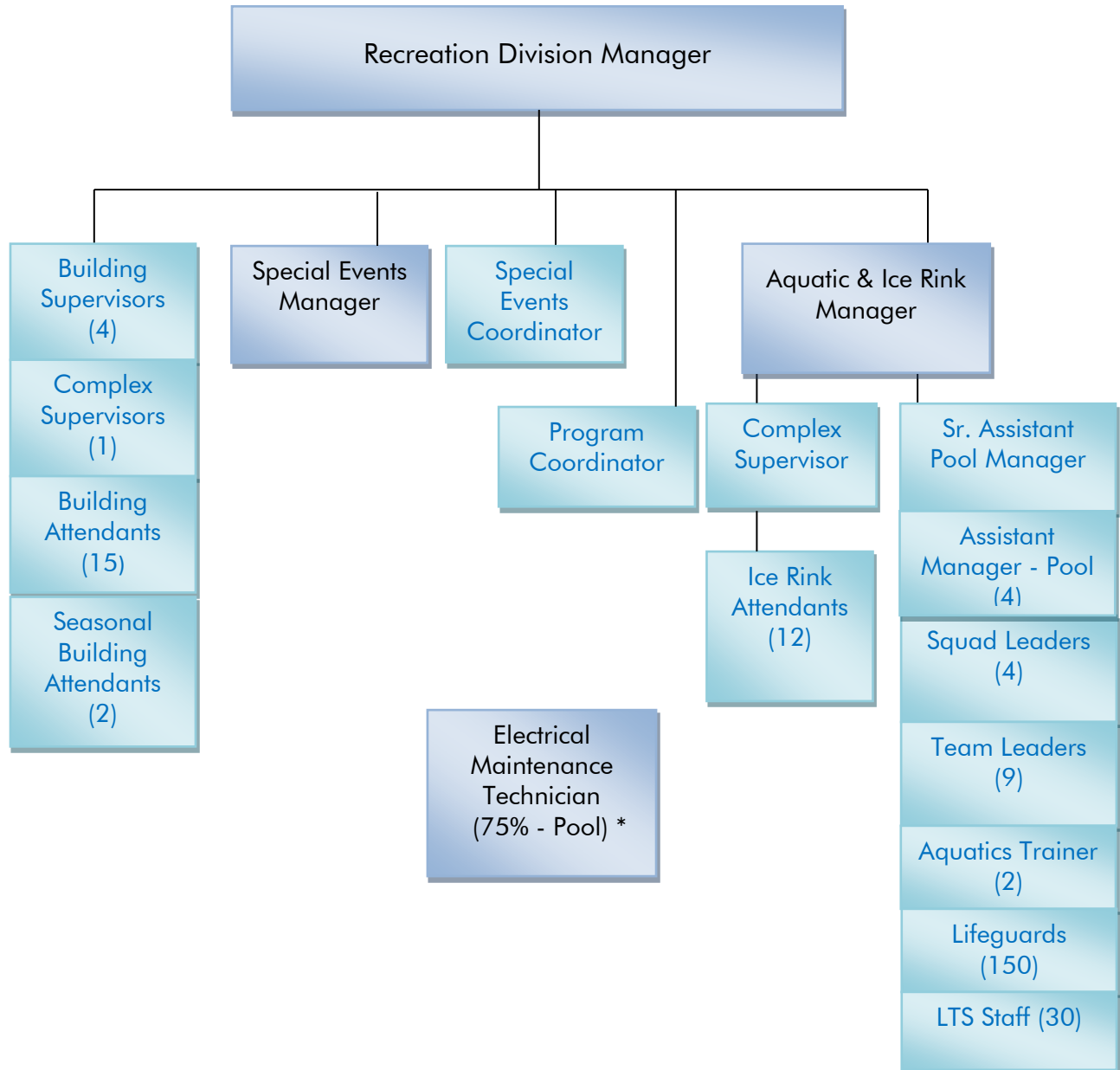
Village Board Strategic Goal: Quality of Life						
Department Objective	Performance Measure	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Target
Increase Overall Program Enrollment	Program Enrollment	17,253	17,650	16,855	20,639	20,000
Provide a safe and enjoyable experience at CPAC	Starfish Aquatic Institute Ratings	5-star	5-star	5-star	5-star	5-star
Facilitate Sportsplex membership growth	Number of Sportsplex memberships	3,680	3,322	3,143	3,065	3,155
Maintain and improve upon the quality of the facility, services and programming at Sportsplex	Equipment additions	23	8	6	4	6
	Fitness assessments conducted	331	347	330	250	330
Evaluate programs offered for participant interest and overall viability	Number of new / discontinued programs	35/28	58/40	62/29	84/17	60/30
Increase Orland Park Health & Fitness Center members	Number of Fitness Center memberships	3,357	3,343	3,662	3,911	4,088



Part-time positions are indicated by blue text.

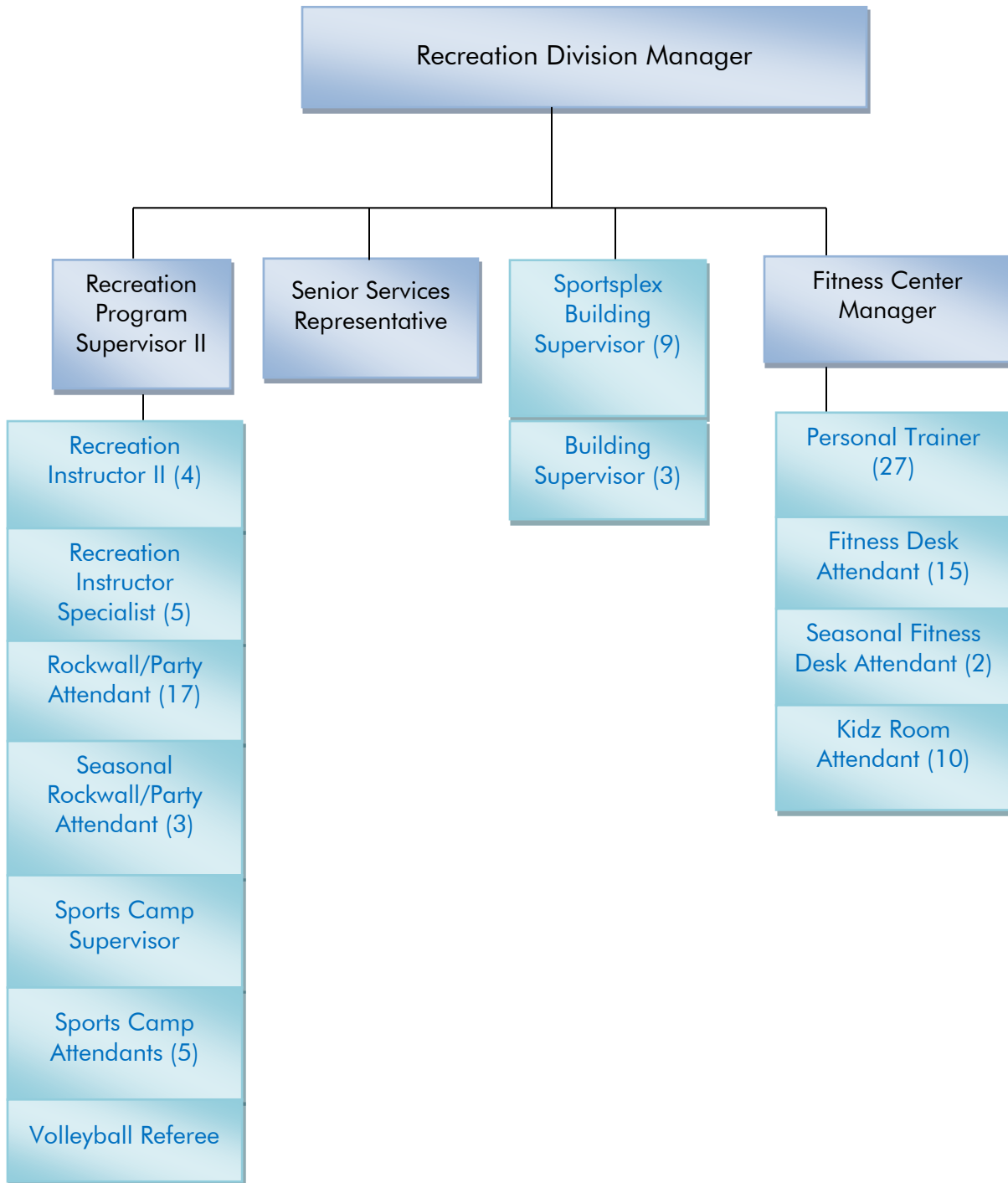


Part-time positions are indicated by blue text.



* 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	FY2018	FY2019	FY2020
Recreation Director	1	1	1
Division Manger/Assistant Recreation Director	0	0	1
Recreation Division Manager	3	3	2
Special Recreation Program Supervisor	0	0	1
Administrative Coordinator	2	2	2
Fitness Center Manager	1	1	1
Aquatic & Ice Rink Manager	1	1	1
Recreation Program Supervisor I	1	2	2
Recreation Program Supervisor II	4	4	3
Recreation Financial Analyst	1	1	1
Special Events Manager	1	1	1
Senior Graphic Designer	1	1	1
Senior Secretary	1	1	1
Service Representative	2.75	3	1
Senior Service Representative	2	2	2
TOTAL FULL TIME PERSONNEL	21.75	23	21

PART TIME POSITION TITLE			
Graphic Designer	1	1	1
Program Coordinator	1	1	1
Service Clerk	11	9	9
Building Attendant	17	17	15
Seasonal Building Attendant	0	2	2
Building Supervisor	4	4	4
Intern / Undergrad	1	1	1
Special Events Coordinator	1	1	1
Complex Supervisor	2	2	2
Complex Manager	1	0	0
Ice Rink Attendant	12	12	12
TOTAL PART TIME PERSONNEL	51	50	48



RECREATION PROGRAMS DIVISION BUDGETED POSITIONS

PART TIME POSITION TITLE	FY2018	FY2019	FY2020
After School Pals Instructor	8	8	8
Senior Program Coordinator	1	2	2
Program Coordinator	2	1	1
Program Assistant	4	3	3
Program Coordinator (Seasonal)	4	5	5
Daycamp Assistant Site Directors (Seasonal)	8	4	4
Daycamp Instructors (Seasonal)	45	45	45
Kinderlot / Tiny Tot Instructors	6	0	0
Theater Director	1	0	0
Recreation Instructor Specialist	4	4	4
Preschool Instructors	16	16	16
Preschool Aide	2	0	0
Recreation Instructor I / Dance Teacher Asst	4	3	3
Dance Instructor	6	7	7
Recreation Instructor II	4	2	2
Recreation Instructor I / Van Driver	2	2	2
Recreation Instructor II / Bus Driver	4	4	4
TOTAL PART TIME PERSONNEL	121	106	106



RECREATION - CENTENNIAL POOL BUDGETED POSITIONS

FULL TIME POSITION TITLE	FY2018	FY2019	FY2020
Electrical Maintenance Technician	0.75	0.75	0.75
Service Representative	0.25	0	0
TOTAL FULL TIME PERSONNEL	1	0.75	0.75

PART TIME POSITION TITLE			
Senior Assistant Pool Manager	1	1	1
Assistant Manager - Pool	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	2	2	2
LTS Staff	30	30	30
TOTAL PART TIME PERSONNEL	224	224	224



RECREATION - SPORTSPLEX BUDGETED POSITIONS

PART TIME POSITION TITLE	FY2018	FY2019	FY2020
Recreation Instructor Specialist	3	5	5
Recreation Instructor II	6	4	4
Personal Trainer	27	27	27
Fitness Desk Attendant	17	17	15
Seasonal Fitness Desk Attendant	0	2	2
Kidz Room Attendant	10	10	10
Rockwall/Party Attendant	20	20	17
Seasonal Rockwall/Party Attendant	0	3	3
Sports Central Attendant	11	11	11
Sportsplex Attendant	2	0	0
Sports Camp Supervisor	1	1	1
Sports Camp (Seasonal)	5	5	5
Sportsplex Building Supervisor	10	9	9
Building Supervisor	7	3	3
Volleyball Referee	1	1	1
TOTAL PART TIME PERSONNEL	120	118	113



RECREATION - SPECIAL RECREATION DIVISION BUDGETED POSITIONS

FULL TIME POSITION TITLE	FY2018	FY2019	FY2020
Recreation Program Supervisor I	1	0	0
TOTAL FULL TIME PERSONNEL	1	0	0

PART TIME POSITION TITLE			
Daycamp Assistant Site Director	4	4	4
Senior Special Recreation Coordinator	2	2	2
Special Recreation Coordinator	0	0	0
Recreation Instructor Specialist	4	4	3
Inclusion Aide	25	25	25
Job Trainee / Special Recreation	0	0	0
Rec Instructor I / Aerobics	0	0	0
Program Assistant	1	1	1
Summer Camp Rec Instructor I	2	0	0
Summer Camp Rec Instructor II	2	0	0
Dance Instructor	1	1	1
Recreation Instructor I	14	14	14
Recreation Instructor II	18	18	18
Recreation Instructor II / Bus Driver	3	4	4
TOTAL PART TIME PERSONNEL	76	73	72



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:

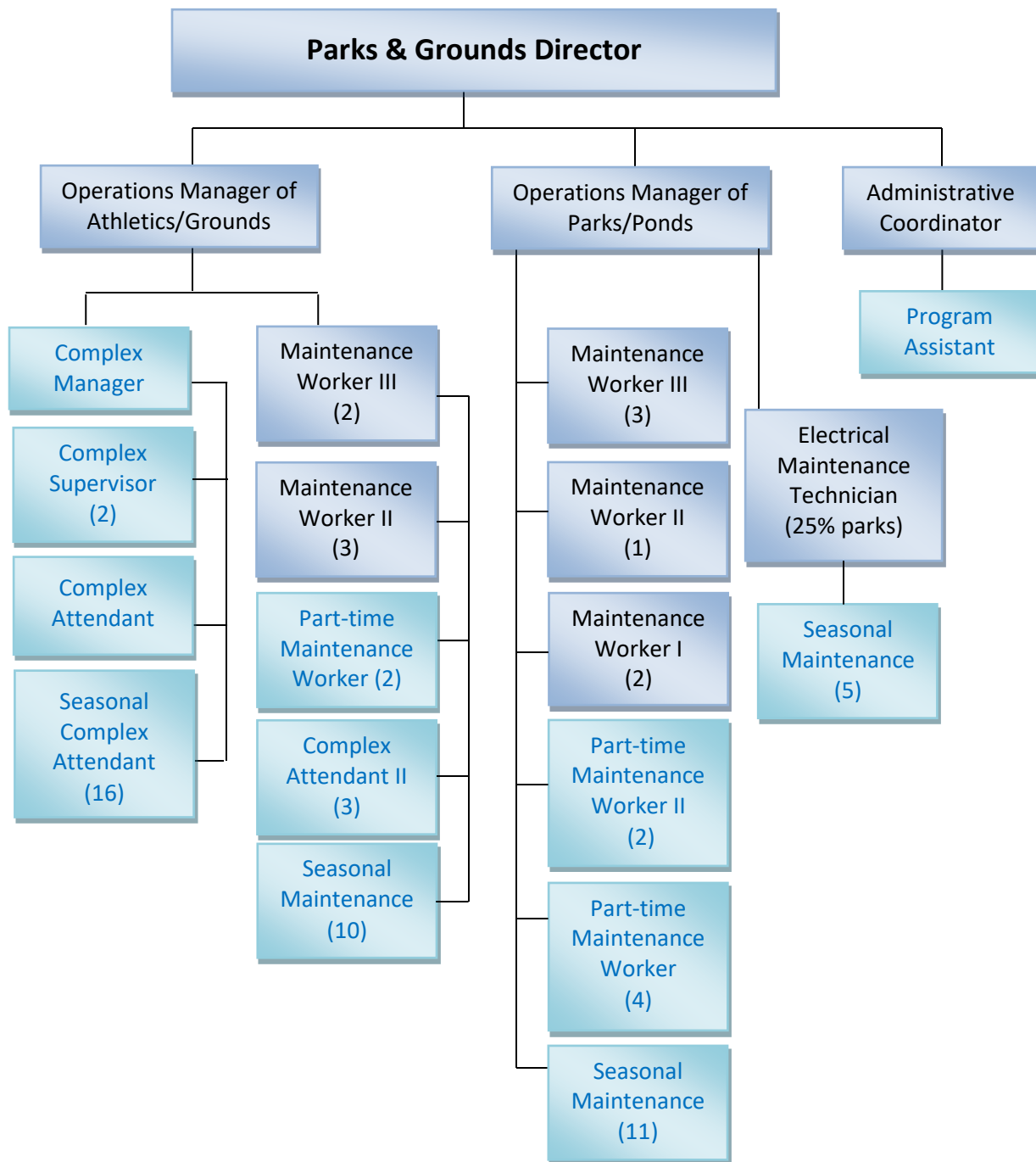
- Baseball and softball fields
- Tennis courts
- Soccer fields
- Football fields
- Skate park
- Playgrounds and bleachers
- Boat ramps and piers
- Basketball courts
- Lacrosse fields
- Ice skating rink
- Community dog park
- Centennial Park Aquatic Center (CPAC)
- Grounds at all Village owned properties
- 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	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Target
Maintain safe and aesthetically pleasing playgrounds and parks	Percent of play areas which are functional	100%	100%	100%	100%	100%
	Number of existing playgrounds updated	1-Dogwood Park	1-Veterans Park	1-Brentwood Park	0	1-Villas of Tallgrass Sterling Ridge
Maintain efficient response times to resident inquiries	Time to return call/set meeting	n/a	n/a	2 days	2 days	2 days

Village Board Strategic Goal: Adaptation, Innovation Technology & Effectiveness						
Department Objective	Performance Measure	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Target
Increase efficiency and response time of field staff through the use of technology	Time from call to service completion	2 days	1 days	1 day	1 day	1 day
	% of reports stored electronically	0%	60%	100%	100%	100%



Part-time positions are indicated by blue text.



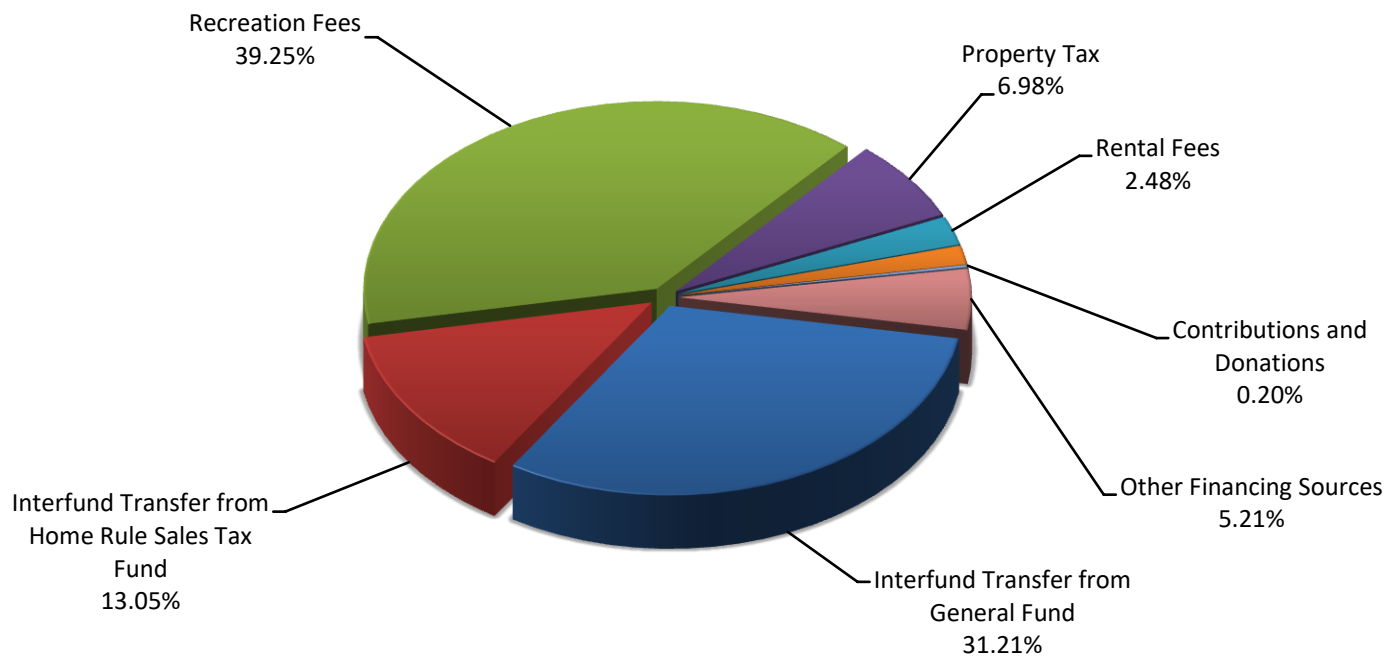
PARKS & GROUNDS BUDGETED POSITIONS

FULL TIME POSITION TITLE	FY2018	FY2019	FY2020
Parks & Grounds Director	1	1	1
Administrative Coordinator	1	1	1
Parks Operation Manager	2	2	2
Maintenance Worker I	1	2	2
Maintenance Worker II	5	4	4
Maintenance Worker III	5	5	5
Electrical Maintenance Technician	0.25	0.25	0.25
TOTAL FULL TIME PERSONNEL	15.25	15.25	15.25

PART TIME POSITION TITLE			
Complex Manager	1	1	1
Complex Supervisor	3	3	2
Complex Attendant	1	1	1
Complex Attendant II	3	3	3
Complex Attendant (Seasonal)	16	16	16
Program Assistant	1	1	1
Maintenance Worker	8	6	6
Maintenance Worker II	2	2	2
Seasonal Maintenance	31	26	26
TOTAL PART TIME PERSONNEL	66	59	58



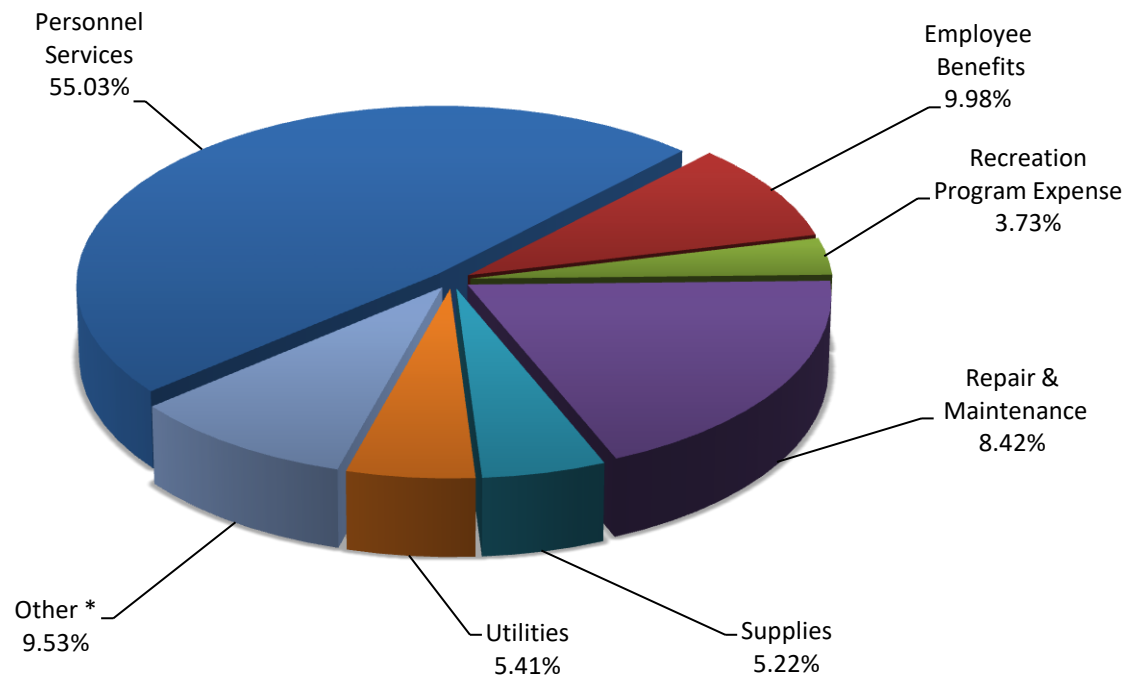
Recreation and Parks Fund Revenue Summary



	FY2017 Actual	FY2018 Actual	FY2019 Amended Budget	FY2020 Budget
Interfund Transfer from General Fund	\$ 5,485,974	\$ 5,842,409	\$ 5,890,018	\$ 5,093,981
Interfund Transfer from Home Rule Sales Tax Fund	\$ -	\$ -	\$ 26,328	\$ 2,130,000
Recreation Fees	5,918,313	6,031,619	6,369,411	6,406,393
Property Tax	957,044	941,192	847,084	1,138,985
Rental Fees	418,189	431,758	373,300	404,500
Miscellaneous	235,038	246,119	242,775	264,660
Contributions and Donations	76,852	50,561	51,250	32,050
Other Financing Sources	-	-	-	850,000
Grants & Reimbursements	-	14,587	-	-
Investment Income	-	3	-	-
Total Revenue	\$ 13,091,411	\$ 13,558,248	\$ 13,800,166	\$ 16,320,569



Recreation and Parks Fund Expenditure Summary

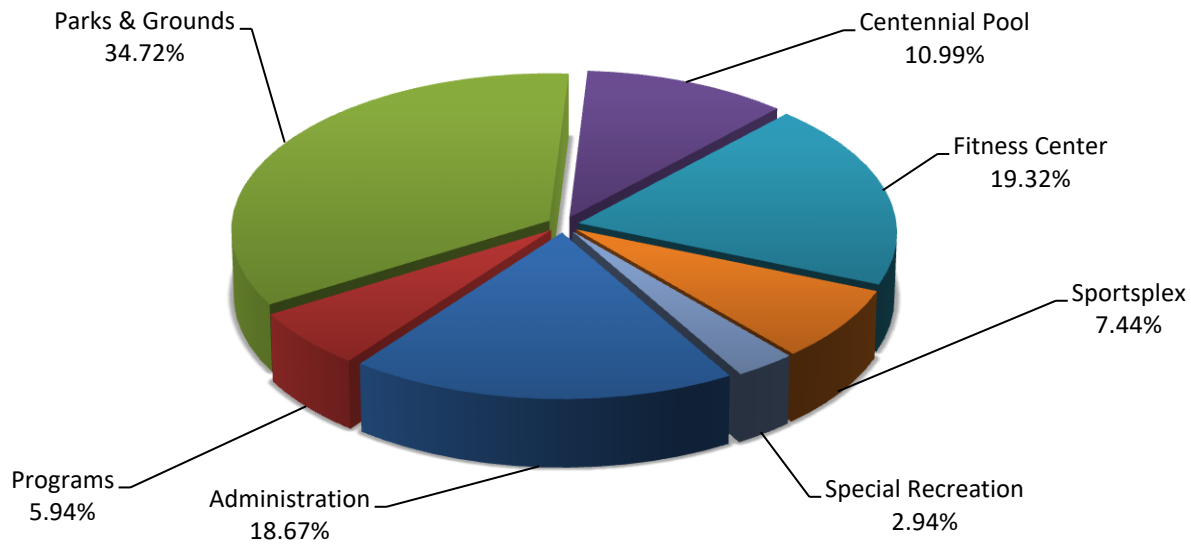


* Other includes Purchased Services, Miscellaneous, Credit, Collection & Bank Charges, Professional Services, Rent and Employee Reimbursements

	FY2017 Actual	FY2018 Actual	FY2019 Amended Budget	FY2020 Budget
Personnel Services	\$ 7,183,854	\$ 7,452,612	\$ 7,714,136	\$ 7,887,463
Employee Benefits	1,395,531	1,483,359	1,398,572	1,477,417
Repair & Maintenance	907,969	1,202,664	1,720,830	3,112,191
Supplies	797,871	845,616	812,966	852,462
Utilities	878,663	823,510	902,389	882,932
Purchased Services	351,046	291,316	291,239	277,075
Miscellaneous	487	765	400	400
Credit, Collection & Bank Charges	137,131	138,273	157,076	155,201
Professional Services	260,197	261,711	338,620	792,700
Rent	36,766	36,683	42,871	52,996
Employee Reimbursements	74,290	79,750	73,163	74,310
Insurance	222,943	182,667	209,051	203,217
Recreation Program Expense	512,225	482,721	523,708	552,516
Capital Outlay	305,864	286,234	30,999	-
Total Expenditures	\$ 13,064,838	\$ 13,567,881	\$ 14,216,020	\$ 16,320,880



Recreation and Parks Fund Expenditure Summary by Division



	FY 2017 Actual	FY 2018 Actual	FY2019 Amended Budget	FY2020 Budget
Administration	\$ 2,877,407	\$ 2,902,548	\$ 3,001,660	\$ 3,046,376
Programs	869,714	888,662	926,738	968,704
Parks & Grounds	3,375,327	3,351,113	3,556,023	5,665,974
Centennial Pool	1,423,610	1,748,259	1,962,797	1,793,702
Fitness Center	2,779,555	3,030,157	2,978,802	3,152,607
Sportsplex	1,236,431	1,184,233	1,350,804	1,213,807
Special Recreation	502,794	462,909	439,196	479,710
Total Expenditures	\$ 13,064,838	\$ 13,567,881	\$ 14,216,020	\$ 16,320,880

Enterprise Funds

**Budget
Fiscal Year 2020**



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; therefore, the intent of the Village is to have the cost (including depreciation) of providing water and sewer services to the general public on a continuing basis financed or recovered primarily through user charges.

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. As part of the annual budget process, the Village determines if the rates indicated by the study are sufficient to cover the expenses that will be budgeted in the upcoming fiscal year. If it was determined that the rates were not sufficient to cover anticipated costs, the Village would formally amend the rates as part of the overall budget process.

The water rates paid to the Village are composed of three components: a City of Chicago charge of \$3.97 per 1,000 gallons, an Oak Lawn charge of \$0.42 per 1,000 gallons, and a Village charge. The Village’s portion of the water rate for FY2020 is \$2.57 per 1,000 gallons at the lowest tier to \$7.80 at the highest tier for incorporated water customers. The increase in the Village’s portion of the water rates is mainly due to planned maintenance and capital improvements to the Village’s water main and pumping infrastructure. The Village’s sewer rates increase from \$1.17 to \$1.23 per 1,000 gallons, and the Village’s stormwater rates increase from \$1.98 to \$2.04.

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.

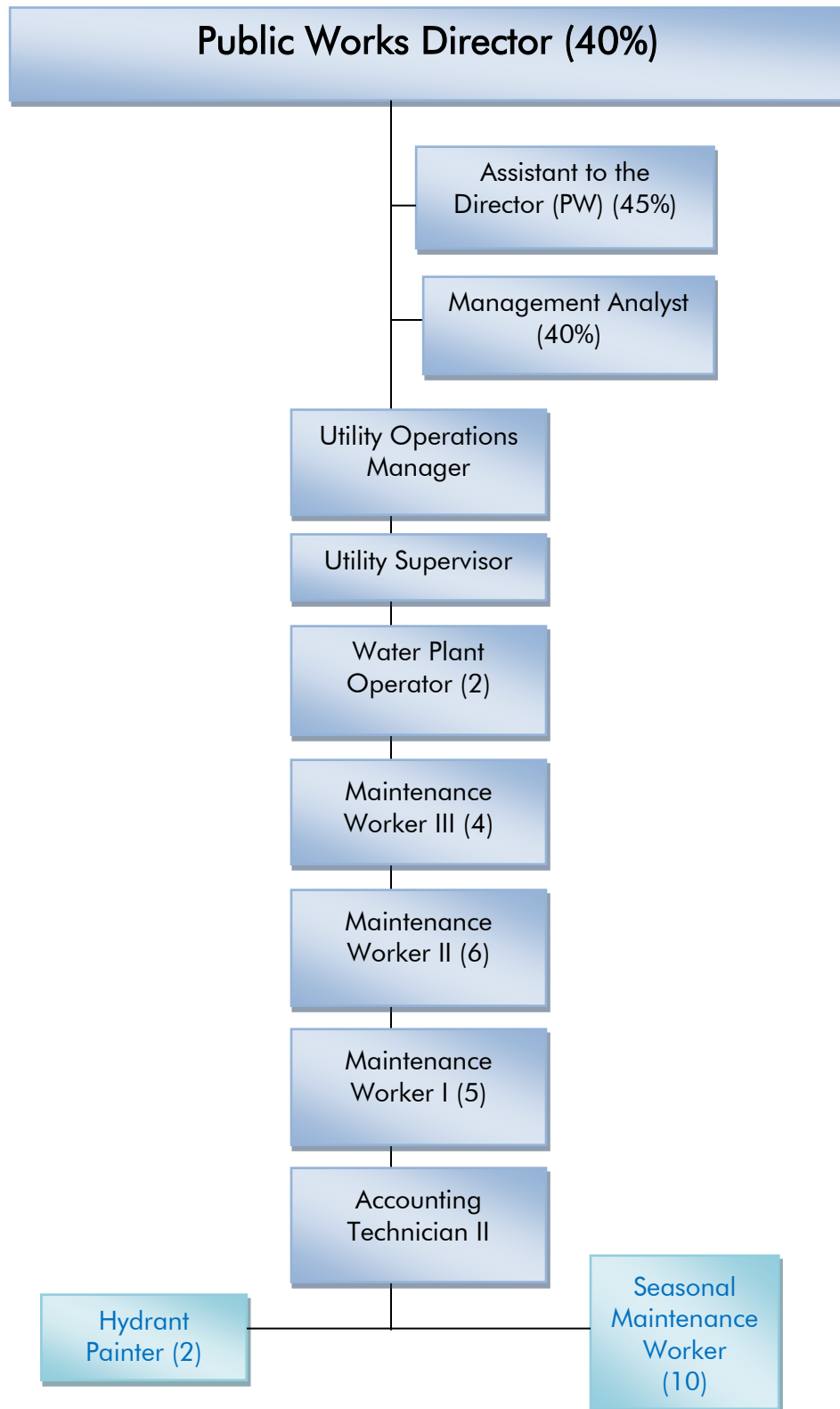
The primary responsibilities of the Utility Division include, but are not limited to, the following:

- 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	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Target
Evaluate and maintain the physical condition of existing infrastructure facilities and structures	Preventative maintenance sewer cleaning (in feet)	185,000	300,700	146,528	108,996	150,000
	Actual sewer blockage reported by customers	10	3	5	10	3
Implement flood study recommendations	Flood mitigation projects completed	2	3	3	2	2
	Completed storm inlet repairs	150	143	117	287	150
Improve distribution system efficiency and decrease the amount of unaccounted water loss	Percent of total unaccounted water flow (from LMO-2)	1.00%	4.5%	5.0%	3.4%	3.0%



Part-time positions are indicated by blue text.



WATER & SEWER FUND - PUBLIC WORKS UTILITIES DIVISION BUDGETED POSITIONS

FULL TIME POSITION TITLE	FY2018	FY2019	FY2020
Public Works Director	0.40	0.40	0.40
Assistant Director	0.00	0	0
Project Manager	0.40	0.60	0.00
Assistant to the Director Public Works	0.55	0.45	0.45
PW Improvement Project Coordinator	0	0	0
Management Analyst	0.40	0.40	0.40
Utility Operations Manager	1	1	1
Utility Foreman	1	0	0
Utility Supervisor	0	1	1
Water Plant Operator	2	2	2
Maintenance Worker I	5	5	5
Maintenance Worker II	7	6	6
Maintenance Worker III	3	4	4
Accounting Technician II	0	1	1
Senior Service Representative	1	0	0
TOTAL FULL TIME PERSONNEL	21.75	21.85	21.25

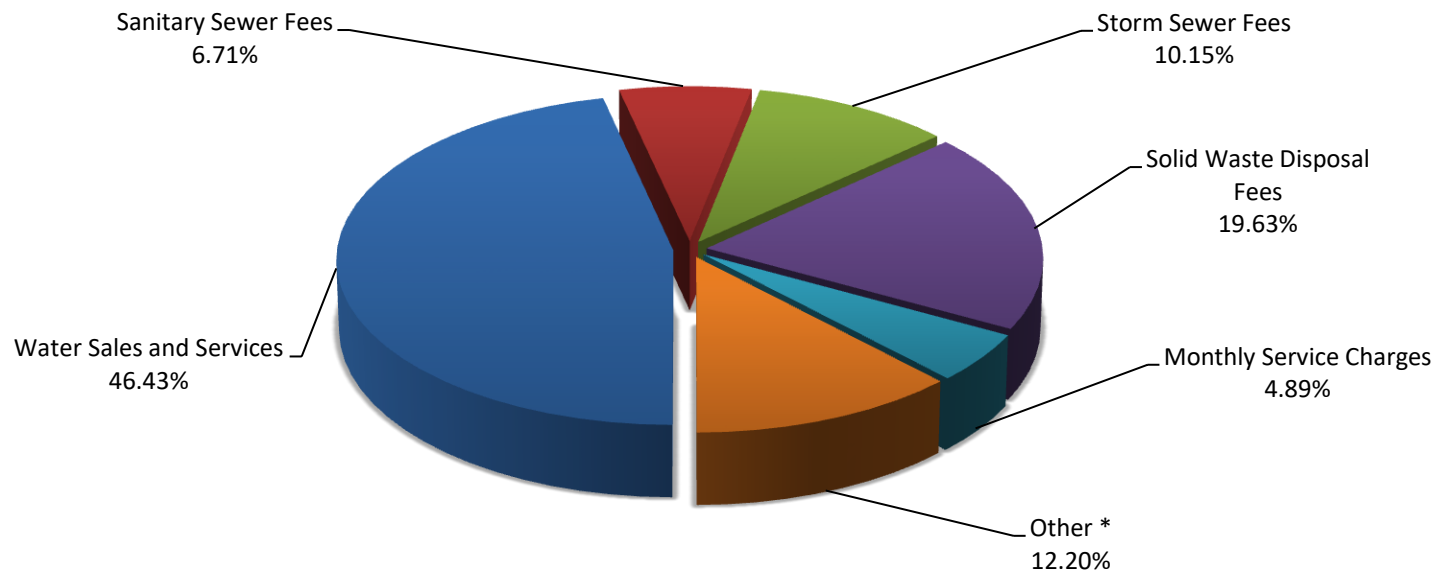
PART TIME POSITION TITLE			
Hydrant Painter	2	2	2
Intern / Undergrad	0	0	0
Seasonal Maintenance	16	10	10
TOTAL PART TIME PERSONNEL	18	12	12

WATER & SEWER FUND - FINANCE DIVISION BUDGETED POSITIONS

FULL TIME POSITION TITLE	FY2018	FY2019	FY2020
Accounting Technician II	3	2	2
TOTAL FULL TIME PERSONNEL	3	2	2

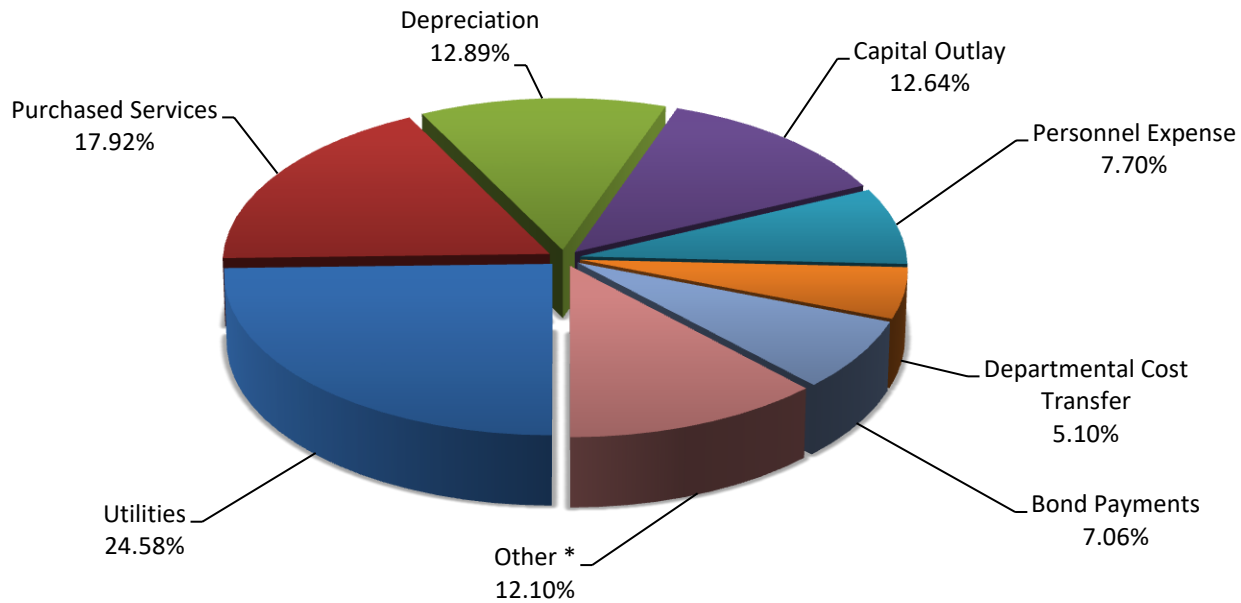


Water and Sewer Fund Revenue Summary



* Other includes line of credit proceeds, connection fees, interfund transfer and miscellaneous income.

	FY2017 Actual	FY2018 Actual	FY2019 Amended Budget	FY2020 Budget
Water Sales and Services	\$ 15,680,666	\$ 15,153,992	\$ 16,905,300	\$ 14,835,474
Solid Waste Disposal Fees	5,533,795	5,677,917	6,120,412	6,273,696
Sanitary Sewer Fees	2,159,506	2,138,766	2,332,300	2,143,446
Storm Sewer Revenue	3,395,082	3,304,299	3,666,700	3,242,610
Monthly Service Charges	1,341,547	1,414,633	1,448,900	1,561,407
Line of Credit Proceeds	-	-	6,552,500	3,000,000
Connection Fees	921,392	405,531	661,600	412,189
Interfund Transfer From General Fund	384,084	389,607	334,940	369,268
Property Tax - Debt Service	-	-	46,000	-
Miscellaneous Income	100,104	242,659	121,537	117,352
Total Revenues	\$ 29,516,176	\$ 28,727,404	\$ 38,190,189	\$ 31,955,442

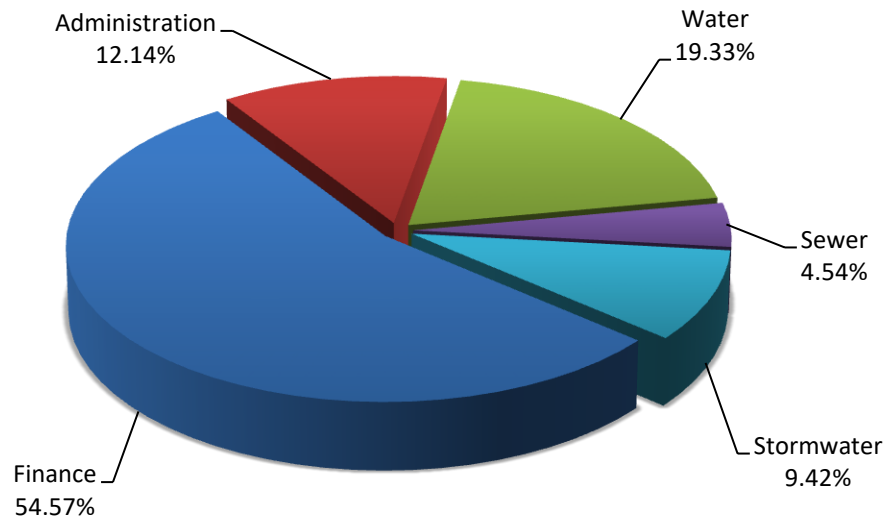


*Other includes Credit, Collection & Bank, Professional Services, Rent, Insurance, Supplies, Repair & Maintenance and Miscellaneous Expenses

	FY2017 Actual	FY2018 Actual	FY2019 Amended Budget	FY2020 Budget
Personnel Services	\$ 1,807,692	\$ 1,944,826	\$ 2,050,399	\$ 2,004,364
Employee Benefits	735,829	768,342	726,626	821,184
Employee Reimbursements	26,181	27,340	25,656	22,310
Credit, Collection & Bank Charges	127,579	122,401	121,000	124,900
Professional Services	162,950	358,243	623,028	246,473
Utilities	9,373,522	8,990,989	9,762,733	9,090,325
Purchased Services	5,609,698	5,928,229	6,600,215	6,627,427
Repair & Maintenance	1,236,388	1,296,334	5,601,720	3,209,656
Rent	6,794	3,091	9,297	5,270
Insurance	344,000	319,892	292,053	374,332
Supplies	784,239	606,644	975,337	279,790
Capital Outlay	-	(1)	12,811,419	4,675,000
Depreciation	4,171,927	4,187,556	4,385,000	4,765,000
Debt Service	729,764	1,195,506	2,623,459	2,610,332
Miscellaneous Expenses	38,640	1,506,165	100,000	100,000
Interfund Transfers Out - Capital Improvement Fund	-	189,302	-	-
Other Financing Uses	38,000	(7,500)	157,798	134,812
Departmental Cost Transfer	1,437,645	1,734,450	1,841,553	1,886,450
Total Expenditures	\$ 26,630,847	\$ 29,171,809	\$ 48,707,293	\$ 36,977,625



Water and Sewer Fund Expenditure Summary by Division



	FY 2017 Actual	FY 2018 Actual	FY2019 Amended Budget	FY2020 Budget
Expense	\$ -	\$ 244,930.00	\$ -	
Finance	17,233,328	17,745,166	20,633,604	\$ 20,177,034
Administration	2,992,005	3,092,234	4,038,757	4,489,884
Water	3,548,690	4,061,764	14,076,446	7,147,060
Sewer	1,114,005	1,280,235	2,377,091	1,679,840
Stormwater	1,742,820	2,747,480	7,581,395	3,483,806
Total Expenditures	\$ 26,630,847	\$ 29,171,809	\$ 48,707,293	\$ 36,977,624

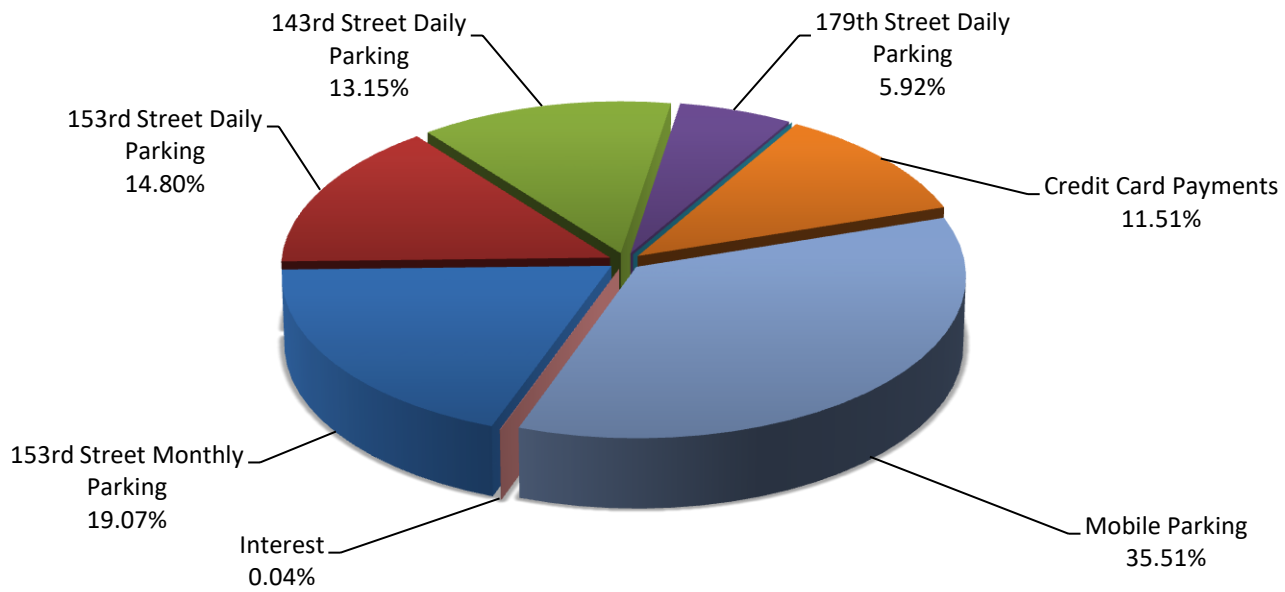


The Commuter Parking Fund receives daily and monthly permit fee revenues from three commuter parking lots located within the Village of Orland Park. Daily parking fees are set at \$1.50 and monthly permit fees are \$35. Automated systems for the collection of daily fees are installed at each of the commuter lots. 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.



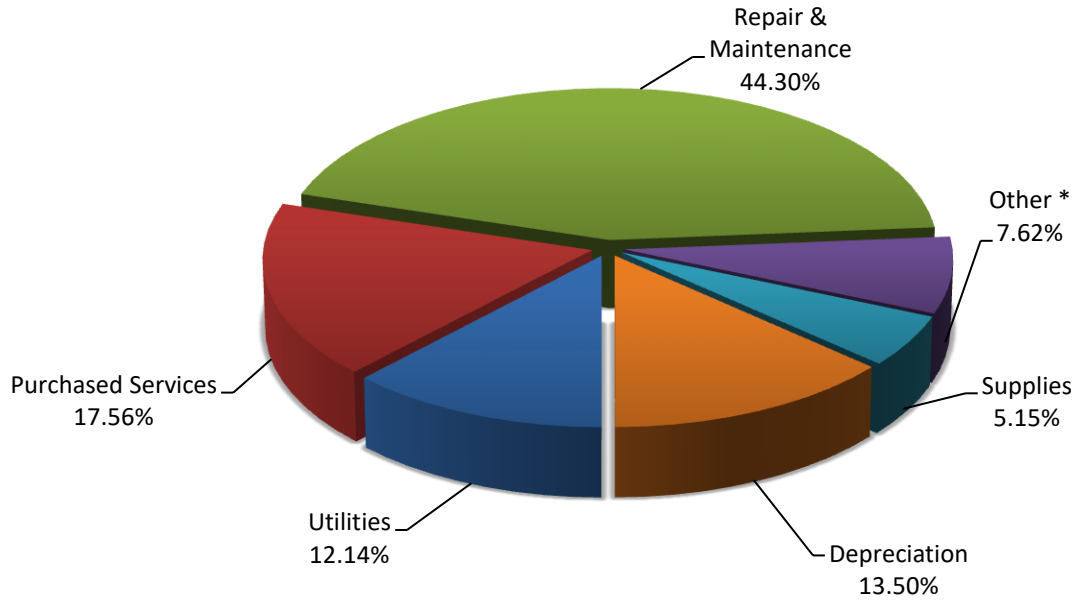
Commuter Parking Fund Revenue Summary



	FY2017 Actual	FY2018 Actual	FY2019 Amended Budget	FY2020 Budget
153rd Street Monthly Parking	\$ 58,415	\$ 60,690	\$ 62,000	\$ 58,000
153rd Street Daily Parking	72,752	54,014	58,000	45,000
143rd Street Daily Parking	62,278	45,285	48,000	40,000
179th Street Daily Parking	24,246	20,632	21,000	18,000
Value Cards	2,150	252	-	-
Credit Card Payments	-	21,116	-	35,000
Mobile Parking	87,638	104,251	108,000	108,000
Interest	62	289	95	110
Total Revenues	\$ 307,541	\$ 306,529	\$ 297,095	\$ 304,110



Commuter Parking Fund Expenditure Summary



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

	FY2017 Actual	FY2018 Actual	FY2019 Amended Budget	FY2020 Budget
Utilities	\$ 46,505	\$ 50,315	\$ 49,760	\$ 48,559
Purchased Services	78,854	72,108	82,793	70,257
Repair & Maintenance	165,868	149,704	176,754	176,091
Credit, Collection & Bank Charges	12,396	20,305	20,000	20,000
Insurance	5,003	3,951	3,477	3,477
Professional Services	288	48	300	300
Rent	6,708	6,708	6,708	6,708
Supplies	6,285	10,390	27,500	20,600
Capital Outlay	-	-	10,000	-
Depreciation	61,965	55,378	57,800	54,000
Total Expenditures	\$ 383,873	\$ 368,907	\$ 435,092	\$ 399,992

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Debt Service Funds

Budget
Fiscal Year 2020



The following pages contain a summary of the Village’s outstanding general obligation debt as of the beginning of the FY2020 budget year. The Village continues to maintain 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 general obligation bond amounts, as well as the amounts due each year are as follows -

Total Principal	\$ 55,080,000
Total Interest	3,653,136
Grand Total	<u>\$ 58,733,136</u>

Year Ending Amounts:

<u>Maturity Year</u>	<u>Total Principal</u>	<u>Total Interest</u>	<u>Grand Total</u>
2020	\$ 5,055,000	\$ 1,203,998	\$ 6,258,998
2021	19,340,000	1,080,850	20,420,850
2022	19,490,000	675,056	20,165,056
2023	2,630,000	244,707	2,874,707
2024	2,680,000	192,107	2,872,107
2024	2,750,000	135,344	2,885,344
2026	1,925,000	75,450	2,000,450
2027	595,000	30,250	625,250
2028	615,000	15,375	630,375
	<u>\$ 55,080,000</u>	<u>\$ 3,653,136</u>	<u>\$ 58,733,136</u>

In addition, as of the beginning of the FY2020 budget year, the Village has outstanding term loans and lines of credit at BMO Harris Bank that we issued to fund various infrastructure improvement projects. The outstanding amounts are as follows -

- Term Loan – Open Lands Projects - \$1,855,800
- Term Loan – Road Reconstruction Projects - \$3,774,708
- Term Loan – Storm Water Management Projects - \$1,824,000
- Line of Credit – Road Reconstruction Projects - \$3,126,000
- Line of Credit – Storm Water Management Projects - \$495,000

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.

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Village of Orland Park Fiscal Year 2020

General Obligation Bonded Debt (Principal and Interest)

Fiscal Year Due 6/1 & 12/1	G.O. Series 2012A	G.O. Series 2012B	G.O. Series 2013A	G.O. Series 2013C
2020	890,100	1,074,750	1,087,675	1,328,056
2021	894,300	8,162,063	8,173,900	1,340,256
2022	893,100	8,205,562	8,209,575	1,346,756
2023	896,600	-	-	1,352,657
2024	894,700	-	-	1,357,957
2025	892,500	-	-	1,369,494
2026	-	-	-	1,373,500
2027	-	-	-	-
2028	-	-	-	-
Total	\$ 5,361,300	\$ 17,442,375	\$ 17,471,150	\$ 9,468,676
Maturity Date	12/1/2025	12/1/2022	12/1/2022	12/1/2026



Village of Orland Park Fiscal Year 2020

General Obligation Bonded Debt (Principal and Interest)

G.O. Series 2016 *	G.O. Series 2017	G.O. Series 2019	Total Outstanding
616,750	724,850	536,817	6,258,998
616,550	691,600	542,181	20,420,850
621,150	-	888,913	20,165,056
625,450	-	-	2,874,707
619,450	-	-	2,872,107
623,350	-	-	2,885,344
626,950	-	-	2,000,450
625,250	-	-	625,250
630,375	-	-	630,375
\$ 5,605,275	\$ 1,416,450	\$ 1,967,910	\$ 58,733,136

12/1/2028 12/1/2021 12/1/2022

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



Village of Orland Park Fiscal Year 2020

General Obligation Bonded Debt (Principal)

Fiscal Year Due 6/1 & 12/1	G.O. Series 2012A	G.O. Series 2012B	G.O. Series 2013A	G.O. Series 2013C
2020	790,000	725,000	725,000	1,140,000
2021	810,000	7,825,000	7,825,000	1,175,000
2022	825,000	8,025,000	8,025,000	1,205,000
2023	845,000	-	-	1,235,000
2024	860,000	-	-	1,265,000
2025	875,000	-	-	1,305,000
2026	-	-	-	1,340,000
2027	-	-	-	-
2028	-	-	-	-
Total	<u>\$ 5,005,000</u>	<u>\$ 16,575,000</u>	<u>\$ 16,575,000</u>	<u>\$ 8,665,000</u>
Maturity Date	12/1/2025	12/1/2022	12/1/2022	12/1/2026



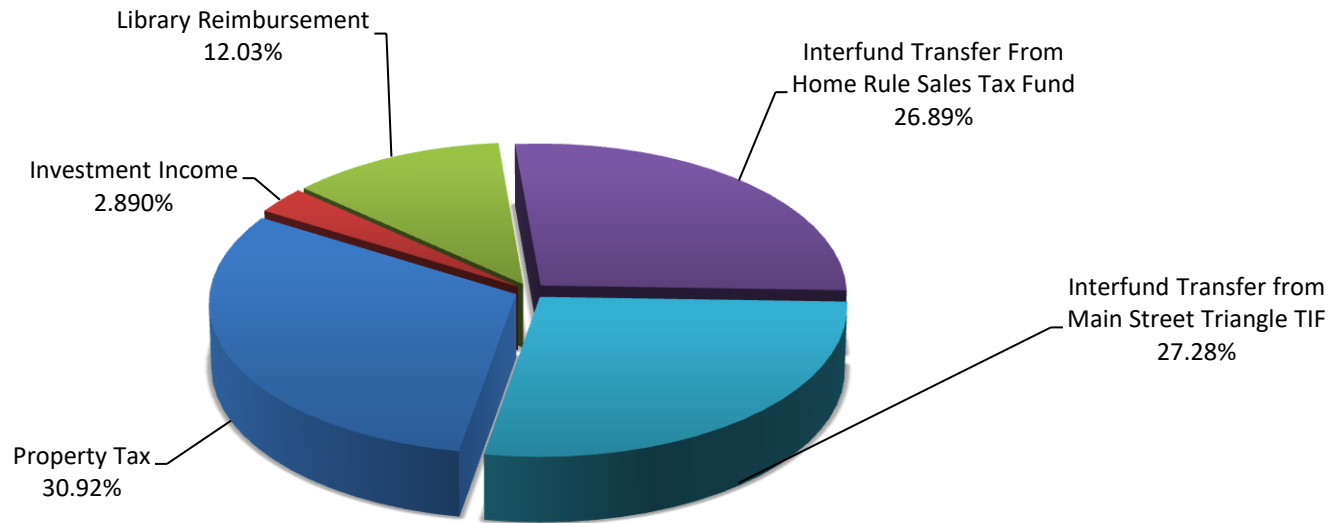
Village of Orland Park Fiscal Year 2020

General Obligation Bonded Debt (Principal)

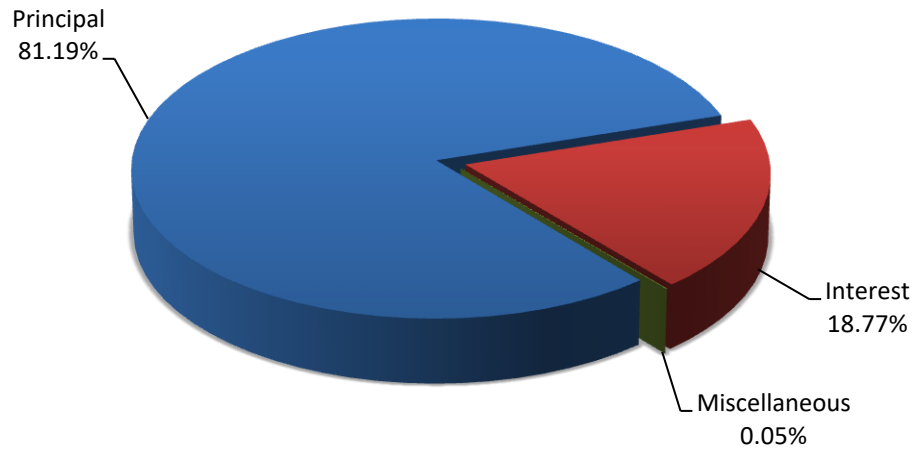
G.O. Series 2016 *	G.O. Series 2017	G.O. 2019	Total Outstanding
510,000	665,000	500,000	5,055,000
520,000	665,000	520,000	19,340,000
535,000	-	875,000	19,490,000
550,000	-	-	2,630,000
555,000	-	-	2,680,000
570,000	-	-	2,750,000
585,000	-	-	1,925,000
595,000	-	-	595,000
615,000	-	-	615,000
\$ 5,035,000	\$ 1,330,000	\$ 1,895,000	\$ 55,080,000

12/1/2028 12/1/2021 12/1/2022

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



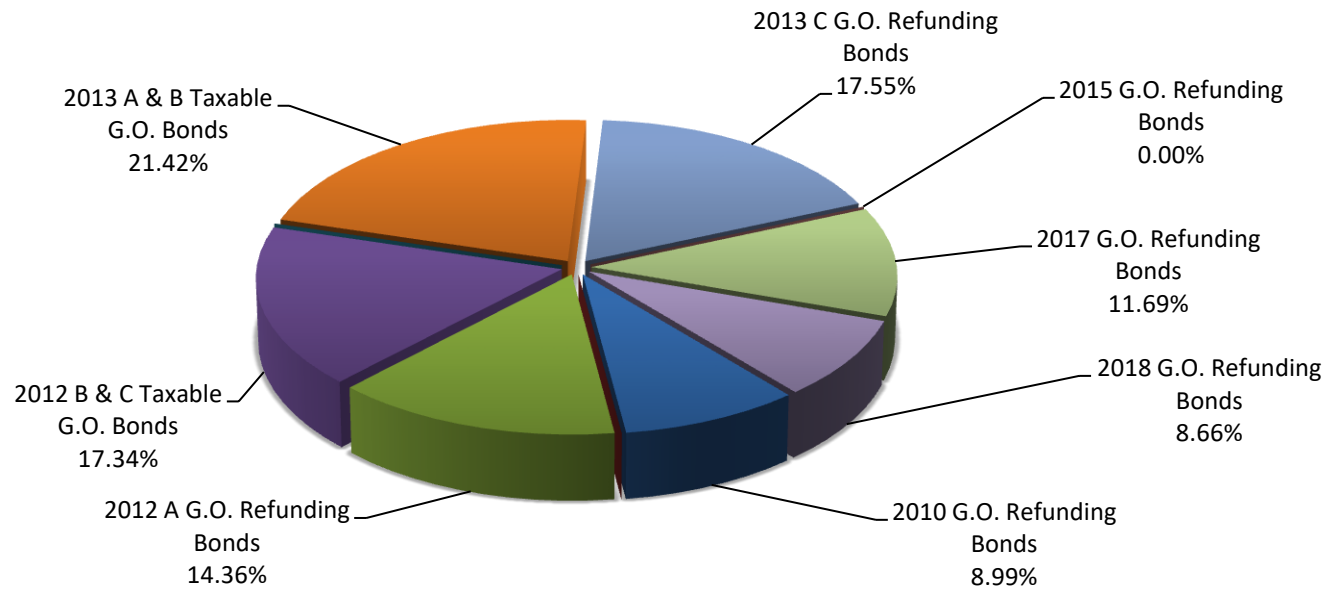
	FY 2017 Actual	FY 2018 Actual	FY2019 Amended Budget	FY2020 Budget
Property Tax	\$ 4,907,502	\$ 4,002,239	\$ 3,080,200	\$ 1,379,950
Investment Income	21,934	293,112	129,322	129,008
Library Reimbursement	1,683,393	1,664,968	-	536,816
Interfund Transfer From Home Rule Sales Tax Fund		1,200,000	1,200,000	1,200,000
Interfund Transfer from Main Street Triangle TIF	29,712,494	1,132,700	1,153,833	1,217,600
Miscellaneous	-	-	980,568	-
Total Revenues	\$ 36,325,323	\$ 7,160,318	\$ 6,543,923	\$ 4,463,374



	FY 2017 Actual	FY 2018 Actual	FY2019 Amended Budget	FY2020 Budget
Principal	\$ 8,240,000	\$ 7,635,000	\$ 6,240,000	\$ 5,035,000
Interest	1,639,611	1,527,070	1,299,324	1,164,053
Miscellaneous	6,977	4,476	3,750	2,800
Interfund Transfers Out	147,000	395,164	-	-
Credit, Collection & Bank Charges	105	418	-	-
Total Expenditures	\$ 10,033,694	\$ 9,562,127	\$ 7,543,074	\$ 6,201,853



Debt Service Funds Expenditure Summary by Fund



	FY 2017 Actual	FY 2018 Actual	FY2019 Amended Budget	FY2020 Budget
2009 G. O. Refunding Bonds	893,905	65,091	-	-
2010 G.O. Refunding Bonds	2,489,215	1,995,907	981,018	557,255
2011 G.O. Refunding Bonds	1,424,622	1,432,985	1,431,975	-
2012 A G.O. Refunding Bonds	891,182	886,306	891,075	890,575
2012 B & C Taxable G.O. Bonds	1,052,704	1,069,556	1,086,100	1,075,225
2012 D G.O. Refunding Bonds	931,788	933,470	-	-
2013 A & B Taxable G.O. Bonds	1,067,696	1,084,031	290,531	1,328,531
2013 C G.O. Refunding Bonds	294,623	292,637	1,099,750	1,088,150
2015 G.O. Refunding Bonds	986,167	1,001,181	1,004,075	-
2017 G.O. Refunding Bonds	1,792	800,965	758,550	725,300
2018 G.O. Refunding Bonds				536,817
Total Expenditures	\$ 10,033,694	\$ 9,562,127	\$ 7,543,074	\$ 6,201,853

Capital Project Funds

**Budget
Fiscal Year 2020**



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

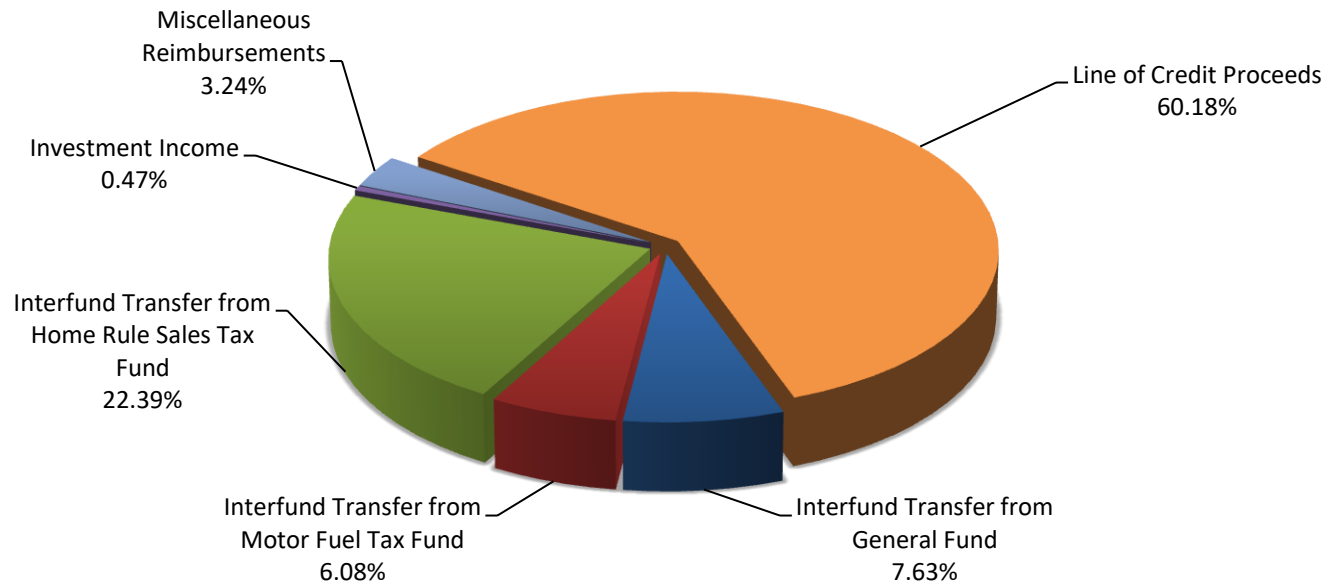
	FY 2017 Actual	FY 2018 Actual	FY2019 Amended Budget	FY2020 Budget
Road Exaction Fees	\$ 273,199	\$ 127,576	\$ 278,800	\$ 238,936
Investment Income	1,700	1,413	2,637	
Total Revenue	\$ 274,899	\$ 128,988	\$ 281,437	\$ 238,936

Expenditure Summary

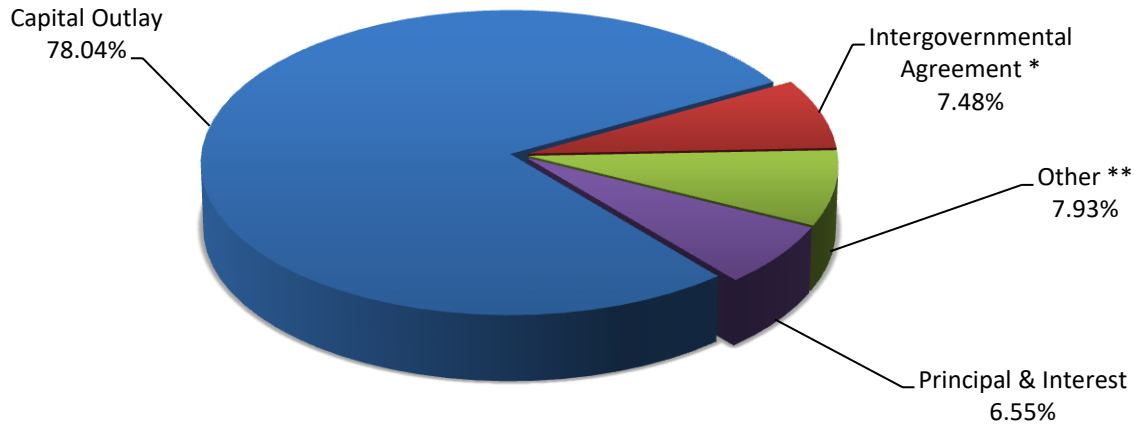
	FY 2017 Actual	FY 2018 Actual	FY2019 Amended Budget	FY2020 Budget
Interfund Transfer Out	\$ 302,021	\$ 324,596	\$ -	
Credit, Collection & Bank Charges	-	14	-	
Professional Services	-	-	-	
Total Expenditures	\$ 302,021	\$ 324,610	\$ -	\$ -



Capital Improvement Fund Revenue Summary



	FY 2017 Actual	FY 2018 Actual	FY2019 Amended Budget	FY2020 Budget
Interfund Transfer from General Fund	\$ 1,461,674	\$ 499,372	\$ 2,646,319	\$ 940,682
Interfund Transfer from Motor Fuel Tax Fund	\$ -			\$ 750,000
Interfund Transfer from Home Rule Sales Tax Fund	\$ 9,484,285	\$ 8,580,336	\$ 7,262,478	\$ 2,759,388
Interfund Transfer from Road Exaction Fund	\$ 302,021	\$ 324,596		
Interfund Transfer from Water & Sewer Fund		\$ 189,302		
Investment Income	26,667	59,317	41,562	58,349
Miscellaneous Reimbursements	732,821	509,489	4,787,481	400,000
Line of Credit Proceeds	394,500	1,271,800	9,157,924	7,418,469
Total Revenues	\$ 12,401,968	\$ 11,434,212	\$ 23,895,764	\$ 12,326,888



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

** Other Includes Repair & Maintenance, Professional Services and Supplies

	FY 2017 Actual	FY 2018 Actual	FY2019 Amended Budget	FY2020 Budget
Capital Outlay	\$ 4,680,197	\$ 5,474,291	\$ 20,269,238	\$ 9,395,000
Intergovernmental Agreement *	7,522,575	720,169	5,299,752	900,000
Repair & Maintenance	895,088	1,682,877	1,640,247	930,000
Professional Services	16,147	293,947	447,077	10,000
Interest	66,143	149,739	474,640	123,022
Principal	222,042	666,125	666,126	666,126
Credit and Collection	83	245	-	-
Other Financing Uses	38,000	(7,500)	123,022	-
Interfund Transfers to Open Lands Fund	367,000	1,359,800	-	-
Miscellaneous	8,990	-	-	-
Supplies	63,994	63,886	790	15,000
Total Expenditures	\$ 13,880,259	\$ 10,403,578	\$ 28,920,892	\$ 12,039,148



Revenue Summary

	FY 2017 Actual	FY 2018 Actual	FY2019 Amended Budget	FY2020 Budget
Bond Proceeds	\$ 2,645,000	\$ -	\$ -	
Bond Premium	236,289	-	-	
Interfund Transfers In from 2009 GO				
Bonds Fund	147,000	-	-	
Investment Income	-	22	-	
Total Revenue	\$ 3,028,289	\$ 22	\$ -	\$ -

Expenditure Summary

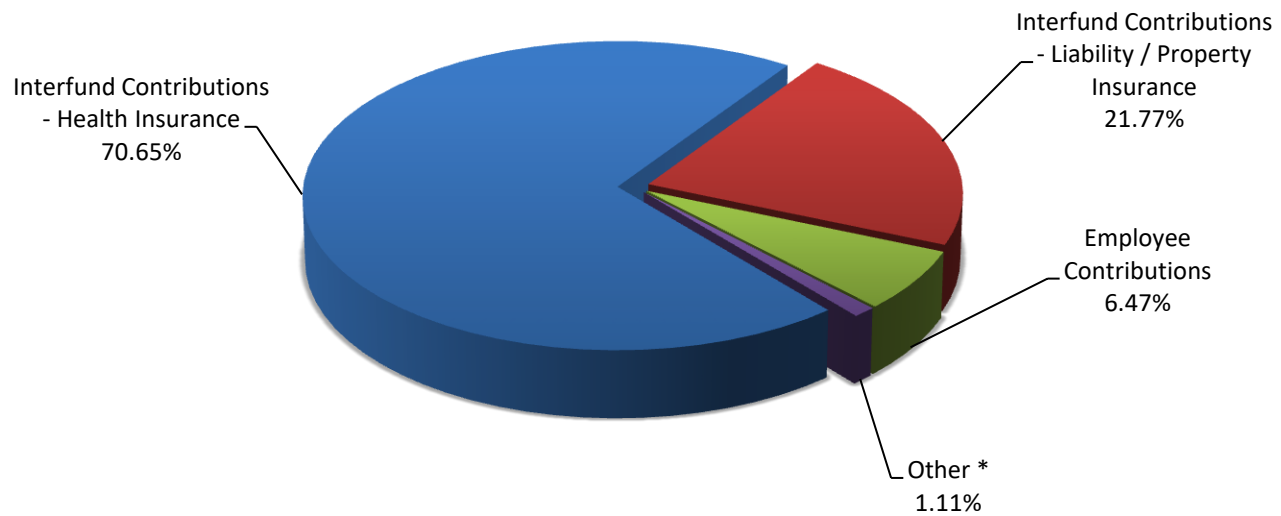
	FY 2017 Actual	FY 2018 Actual	FY2019 Amended Budget	FY2020 Budget
Bond Issuance Costs	\$ 37,477	\$ -	\$ -	
Payment to Escrow Agent	2,972,988	-	-	
Bank Service Charges	-	5	-	
Total Expenditures	\$ 3,010,464	\$ 5	\$ -	\$ -

Internal Service Fund

**Budget
Fiscal Year 2020**



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.

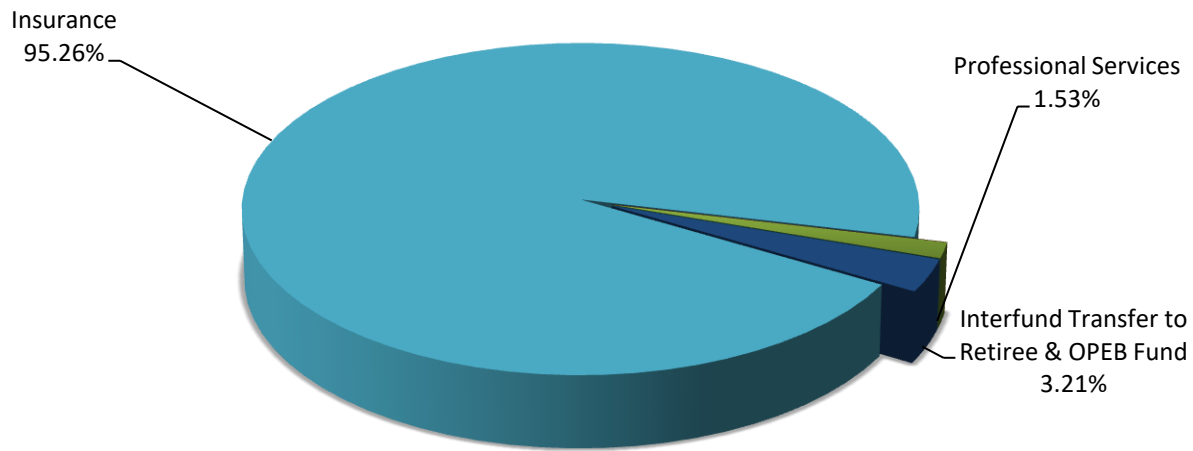
	FY 2017 Actual	FY 2018 Actual	FY2019 Amended Budget	FY2020 Budget
Interfund Contributions - Health Insurance	\$ 4,950,433	\$ 5,200,944	\$ 5,121,255	\$ 5,354,777
Interfund Contributions - Liability / Property Insurance	1,679,766	1,559,579	1,629,607	1,650,221
Cobra Payments **	340,675	331,759	-	-
Library Contributions ***	474,306	487,037	-	-
Employee Contributions	349,593	367,955	443,837	490,061
Interest	10,621	27,223	17,469	23,928
Reimbursements	53,028	110,256	50,000	60,000
Miscellaneous Fees	-	40	-	-
Total Revenues	\$ 7,858,422	\$ 8,084,793	\$ 7,262,168	\$ 7,578,987

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

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



Insurance Fund Expenditure Summary



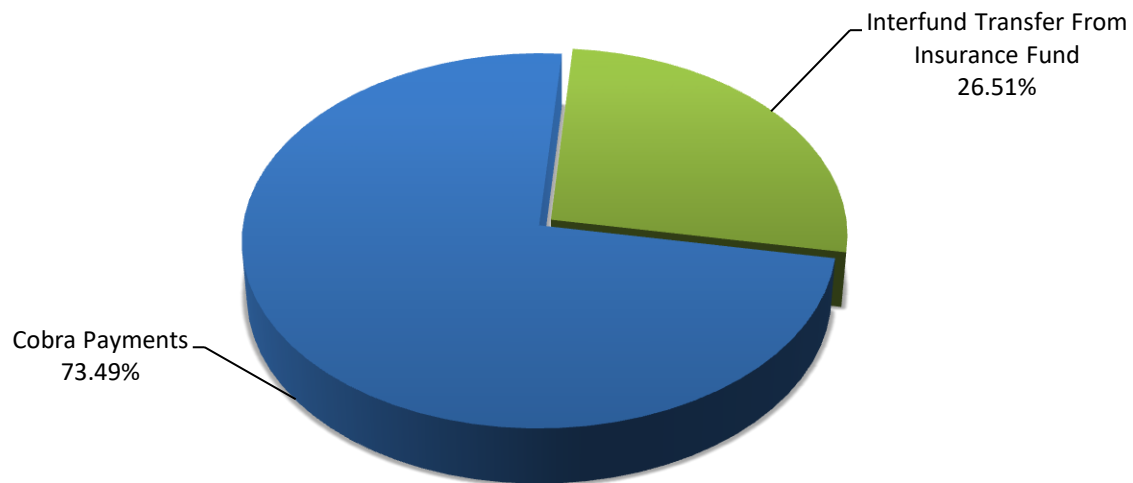
	FY 2017 Actual	FY 2018 Actual	FY2019 Amended Budget	FY2020 Budget
Insurance	\$ 6,729,364	\$ 7,840,760	\$ 7,100,256	\$ 7,197,558
Credit, Collection & Bank Charges	108	21,961	-	-
Professional Services	126,387	125,830	115,800	115,500
Employee Benefits	-	36,007	-	-
Personnel Services	-	4,480	-	-
Supplies	200	907	-	-
Interfund Transfer to General Fund	-	29,523	-	-
Interfund Transfer to Retiree & OPEB Fund	-	1,175,390	953,313	242,502
Total Expenditures	\$ 6,856,059	\$ 9,234,858	\$ 8,169,369	\$ 7,555,560

Fiduciary Funds

**Budget
Fiscal Year 2020**



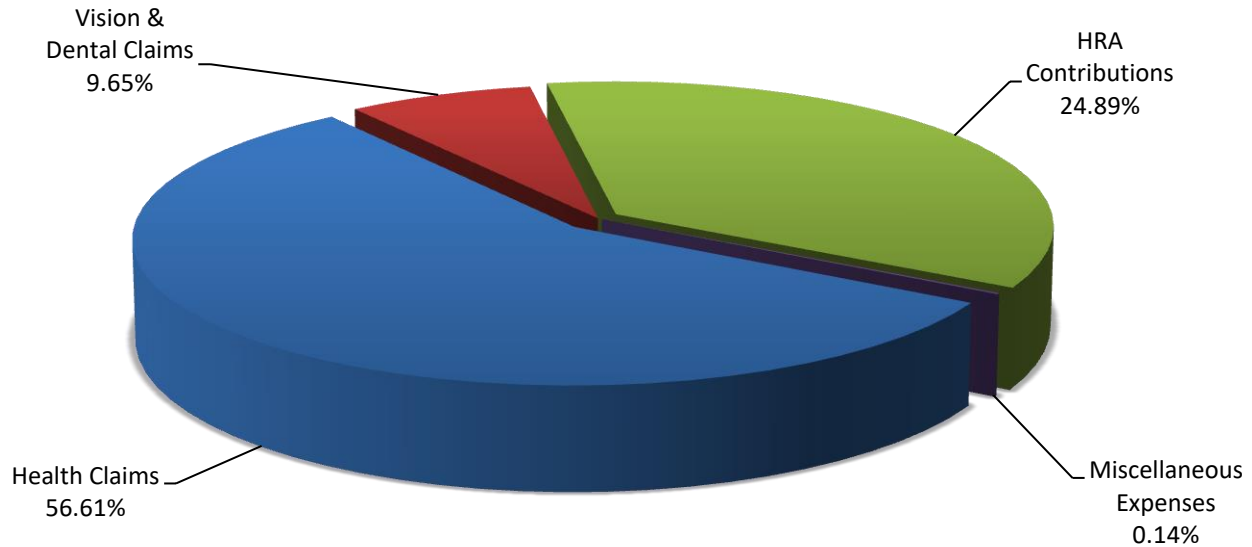
The Village's Retiree Medical and OPEB (Other Post-Employment Benefits) Trust Fund exists to provide health insurance benefits to qualified retirees and their eligible dependents in accordance with the retiree health insurance plan established by the Village. The Fund is reported as a trust (fiduciary) 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 2017 Actual	FY 2018 Actual	FY2019 Amended Budget	FY2020 Budget
Cobra Payments	\$ -	\$ -	\$ 456,434	\$ 672,409
Interest	-	378.44	-	
Interfund Transfer From Insurance Fund	-	1,175,390	398,911	242,502
Total Revenues	\$ -	\$ 1,175,768	\$ 855,345	\$ 914,911



Retiree Medical & OPEB Fund Expenditure Summary

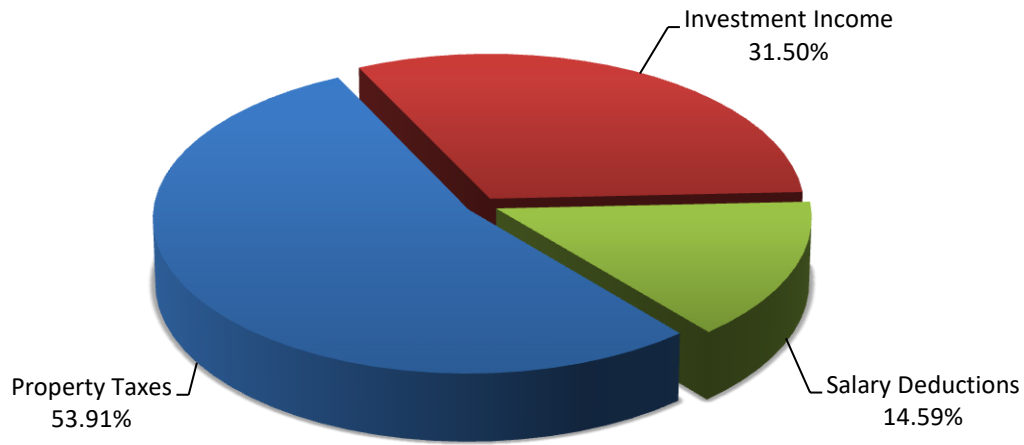


	FY 2017 Actual	FY 2018* Actual	FY2019 Amended Budget	FY2020 Budget
Health Claims	\$ -		\$ 394,121	\$ 594,807
Vision & Dental Claims	-	-	58,813	77,602
HRA Contributions	-	7,277	202,388	376,813
Miscellaneous Expenses	-	1,051	5,000	1,500
Total Expenditures	\$ -	\$ 8,328	\$ 660,322	\$ 1,050,722



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.

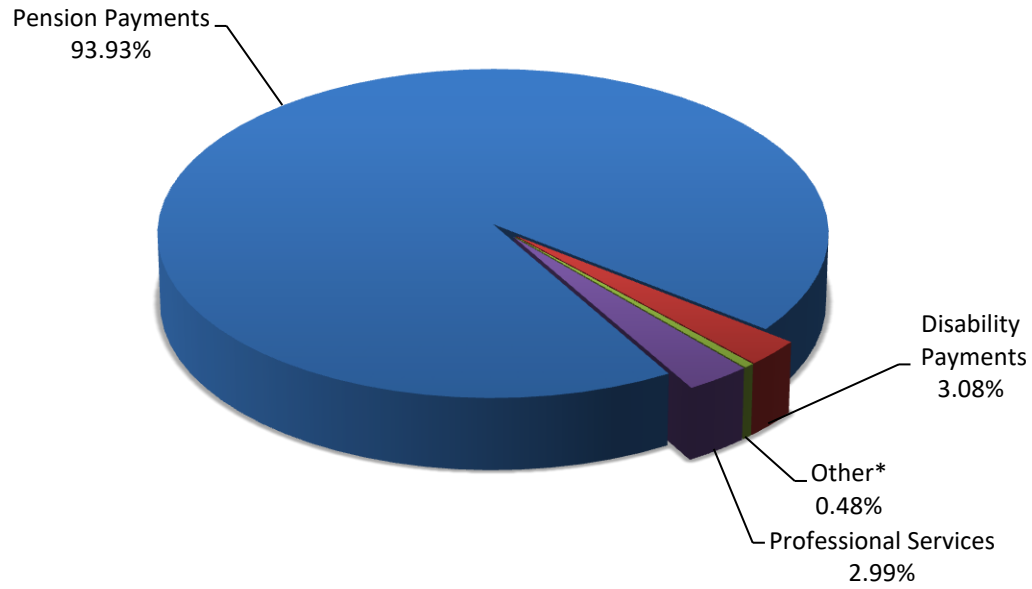
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	FY 2017 Actual	FY 2018 Actual	FY2019 Amended Budget	FY2020 Budget
Property Taxes	\$ 3,190,585	\$ 2,974,807	\$ 3,099,295	\$ 3,961,509
Investment Income	7,702,364	(5,483,919)	2,314,492	2,314,492
Salary Deductions	953,162	978,773	1,047,955	1,072,127
Miscellaneous Income	2,216,902	2,110,860	-	-
Total Revenues	\$ 14,063,013	\$ 580,521	\$ 6,461,742	\$ 7,348,128



Police Pension Fund Expenditure Summary



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

	FY 2017 Actual	FY 2018 Actual	FY2019 Amended Budget	FY2020 Budget
Pension & Disability Payments	\$ 4,120,086	\$ 4,370,267	\$ 4,785,268	\$ 5,724,012
Employee Reimbursements	795	4,376	8,350	9,100
Credit, Collection & Bank Charges	-	2	200	200
Professional Services	167,436	161,871	174,575	176,800
Purchased Services	1,275	2,425	2,500	2,500
Miscellaneous Expenses	359	626	1,500	1,500
Total Expenditures	\$ 4,289,951	\$ 4,539,567	\$ 4,972,393	\$ 5,914,112

Component Units

**Budget
Fiscal Year 2020**



In 1997, the Illinois General Assembly passed the *Orland Park Civic Center Law of 1997* which established the *Orland Park Metropolitan Exposition, Auditorium and Office Building Authority* ("Civic Center Authority"). Upon establishment, the Civic Center Authority was able to obtain a grant to build the Civic Center building. This grant was funded with proceeds of bonds issued by the State of Illinois.

In 2014, the Illinois General Assembly passed Public Act 98-1002 which streamlined the process for reducing the number of local and municipal governments in Illinois. The law granted various governmental entities the authority to annex, consolidate or dissolve following a majority vote of that entity's board.

In December 2019, the Civic Center Authority Board approved the dissolution of the Civic Center Authority. Following the Civic Center Authority's approval to dissolve, the Village of Orland Park Board of Trustees passed a resolution accepting the dissolution and assuming the functions of the Civic Center Authority. The dissolution was effective December 31, 2019. At that time, the Village Board also established the Orland Park Civic Center Advisory Committee and appointed members to this committee.

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 Civic Center Authority, Open Lands Corporation, Stellwagen Family Farm Foundation and 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.

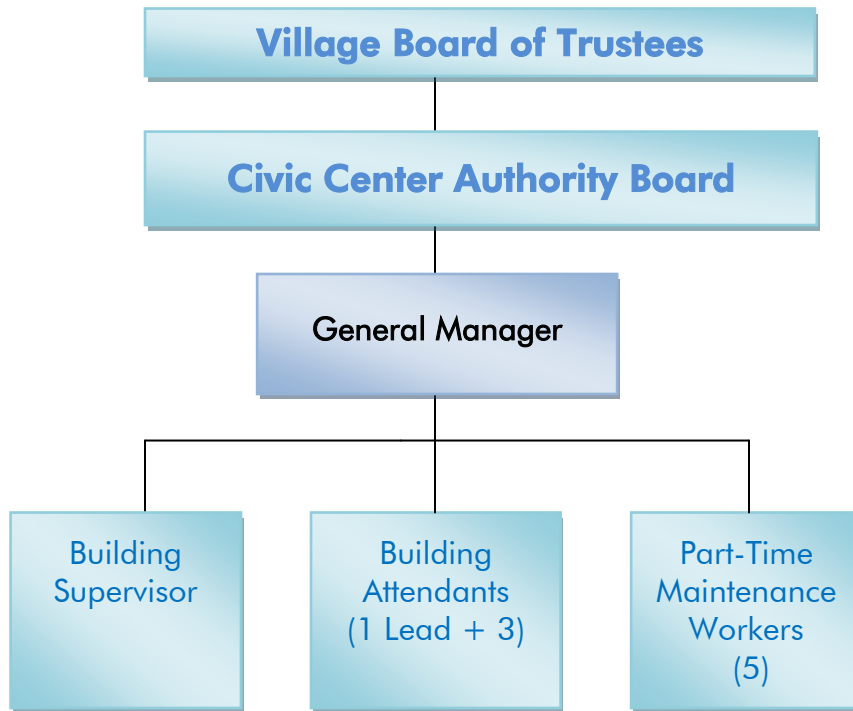
Department Functions:

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 surrounding communities, and provide the opportunity to showcase not only the Civic Center, but the Village Center Complex 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	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual
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	18	22	24
	Key Accounts	8	10	13	15
	Private Events Held	440	381	381	400

Village Board Strategic Goal: Quality of Life					
Department Objective	Performance Measure	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Target
Offer affordable community outreach programs for residents, community groups and businesses	Number of Community Outreach Hours	350	266	200	300
Host Village Events	Events Held	97	94	99	101

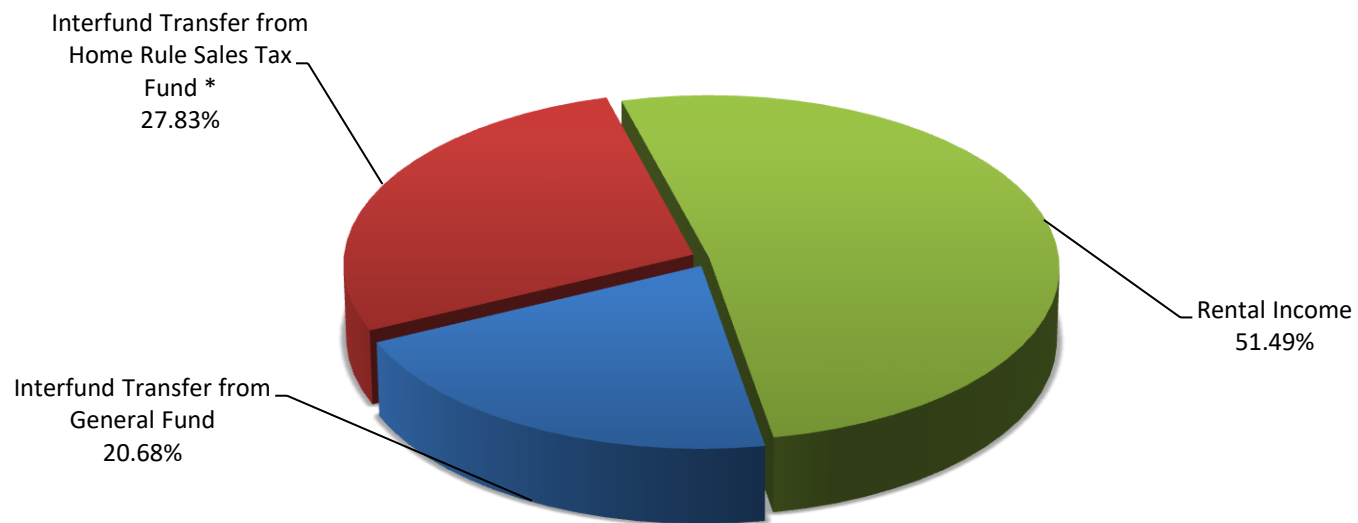




CIVIC CENTER BUDGETED POSITIONS

FULL TIME POSITION TITLE	FY2018	FY2019	FY2020
General Manager/Civic Center	1	1	1
TOTAL FULL TIME PERSONNEL	1	1	1

PART TIME POSITION TITLE			
Part-Time Maintenance Employee	6	6	5
Building Attendant/Civic Center	4	4	4
Building Supervisor/Civic Center	1	1	1
TOTAL PART TIME PERSONNEL	11	11	10

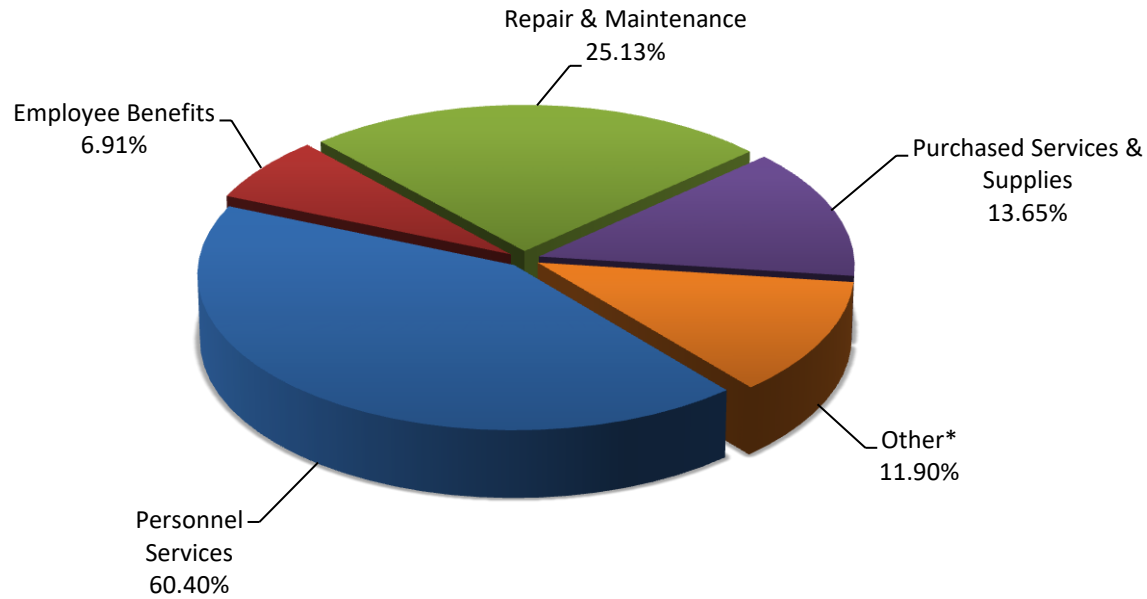


	FY 2017 Actual	FY 2018 Actual	FY2019 Amended Budget	FY2020 Budget
Interfund Transfer from General Fund	\$ 37,644	\$ 38,574	\$ 82,438	\$ 74,294
Interfund Transfer from Home Rule Sales Tax Fund *	-	-	-	100,000
Rental Income	200,458	209,900	185,000	185,000
Interest	-	20	-	-
Total Revenues	\$ 238,102	\$ 248,494	\$ 267,438	\$ 359,294

* To fund building improvements



Civic Center Fund Expenditure Summary



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

	FY 2017 Actual	FY 2018 Actual	FY2019 Amended Budget	FY2020 Budget
Personnel Services	\$ 129,479	\$ 140,985	\$ 161,535	\$ 152,384
Employee Benefits	21,356	23,794	24,384	24,822
Employee Reimbursements	500	500	500	500
Utilities	26,119	27,961	29,026	28,039
Supplies	10,390	9,480	13,040	29,498
Repair & Maintenance	12,450	3,676	24,030	90,300
Insurance	4,423	4,154	3,809	4,046
Professional Services	4,371	3,394	5,562	4,305
Purchased Services	18,956	18,756	19,452	19,532
Miscellaneous Expenses	10,208	5,331	6,100	5,868
Total Expenditures	\$ 238,252	\$ 238,031	\$ 287,438	\$ 359,294

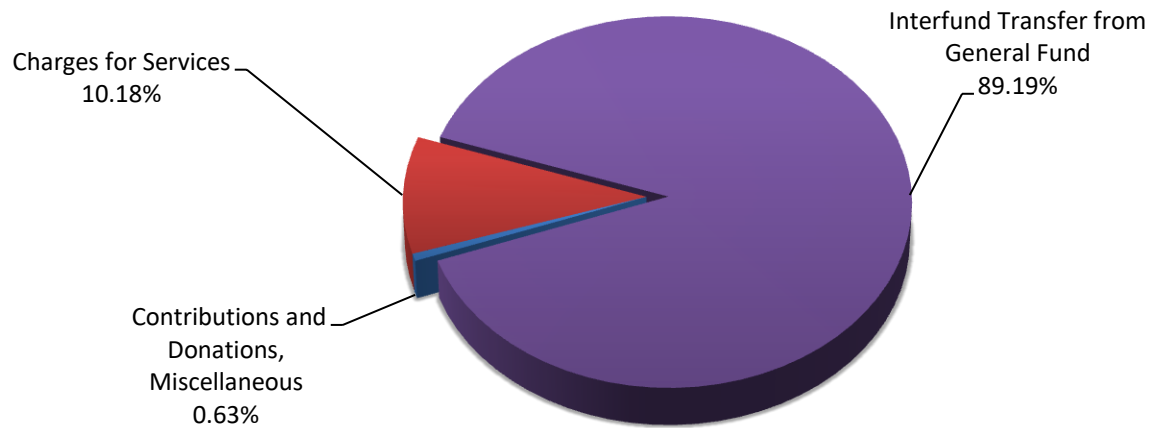


ORLAND PARK HISTORY MUSEUM BUDGETED POSITIONS

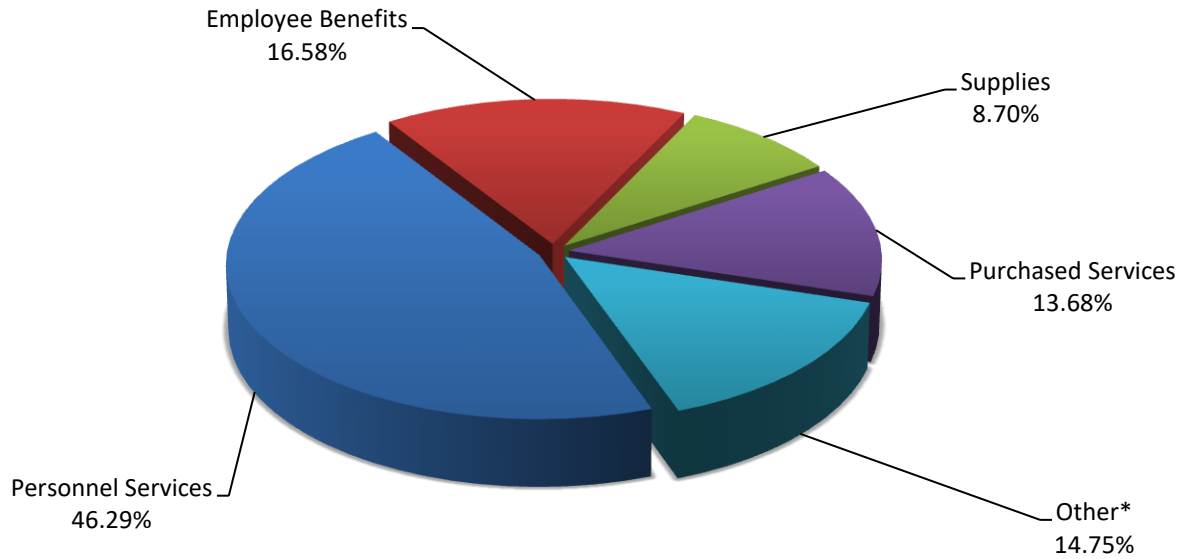
FULL TIME POSITION TITLE	FY2018	FY2019	FY2020
Museum Curator / Administrative Assistant *	1	1	0.77
TOTAL FULL TIME PERSONNEL	1	1	0.77

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

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

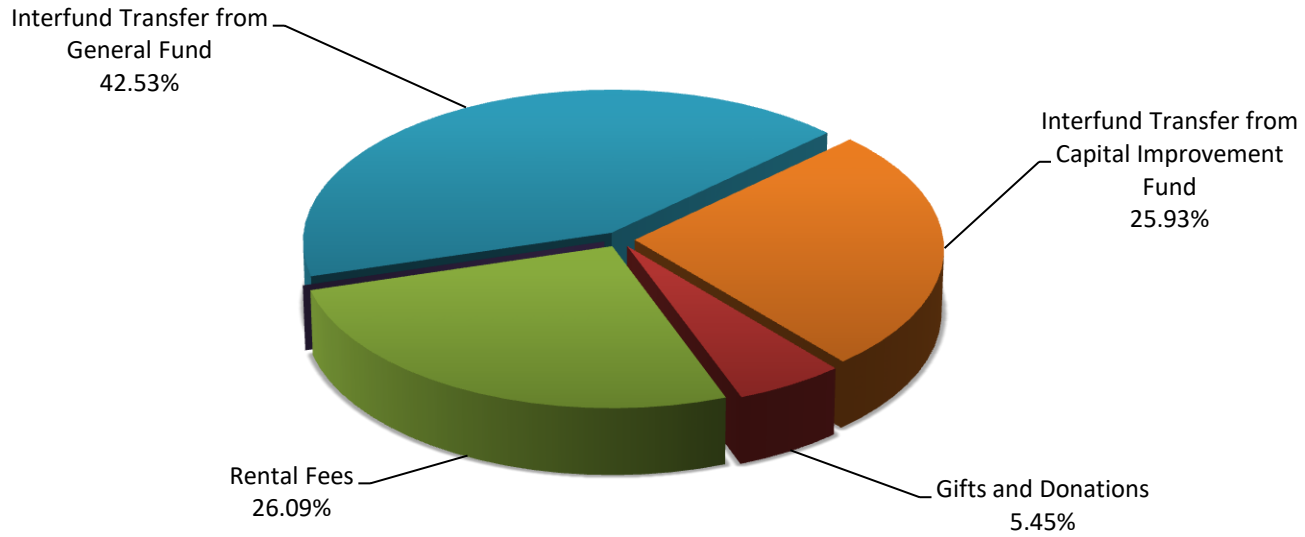


	FY 2017 Actual	FY 2018 Actual	FY2019 Amended Budget	FY2020 Budget
Grants and Reimbursements	\$ -	\$ -	\$ 2,500	\$ -
Contributions and Donations	206	5,754	2,150	50
Charges for Services	643	3,606	4,550	6,500
Miscellaneous	108	142	1,950	350
Interfund Transfer from General Fund	27,150	45,617	38,310	56,937
Total Revenues	\$ 28,106	\$ 55,119	\$ 49,460	\$ 63,837

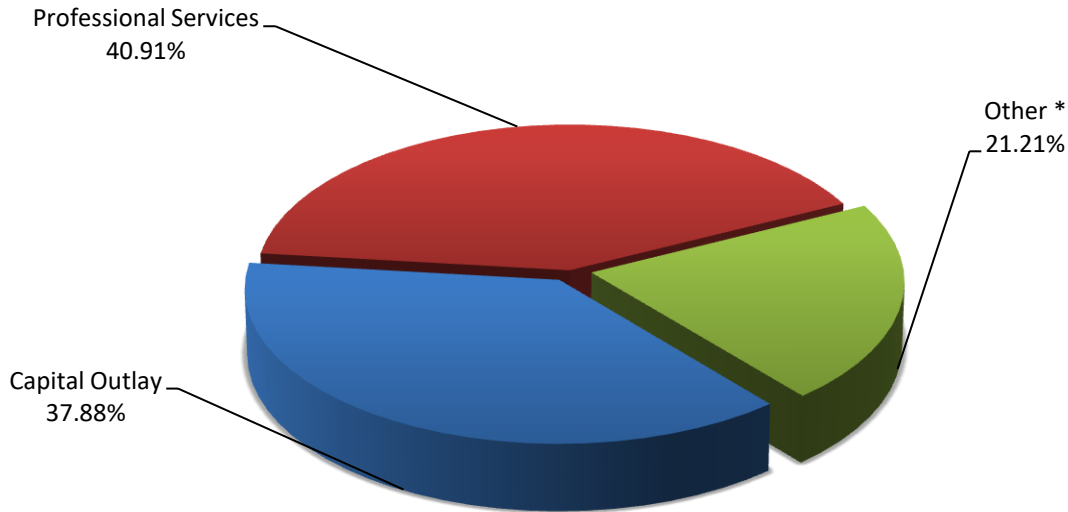


* Other includes Employee Reimbursements, Professional Services, Utilities, Program Expenses and Miscellaneous.

	FY 2017 Actual	FY 2018 Actual	FY2019 Amended Budget	FY2020 Budget
Personnel Services	\$ 16,770	\$ 30,442	\$ 33,651	\$ 34,545
Employee Benefits	3,290	9,035	6,400	12,372
Employee Reimbursements	165	358	450	500
Professional Services	291	2,859	2,684	2,400
Purchased Services	-	94	200	10,209
Utilities	35	563	75	572
Supplies	5,010	4,648	3,450	6,491
Repair & Maintenance	-	-	-	-
Program Expenses	100	-	-	2,000
Credit & Collection	-	3	-	-
Insurance	-	-	-	2,787
Miscellaneous Expense	643	1,870	2,550	2,750
Total Expenditures	\$ 26,304	\$ 49,871	\$ 49,460	\$ 74,626

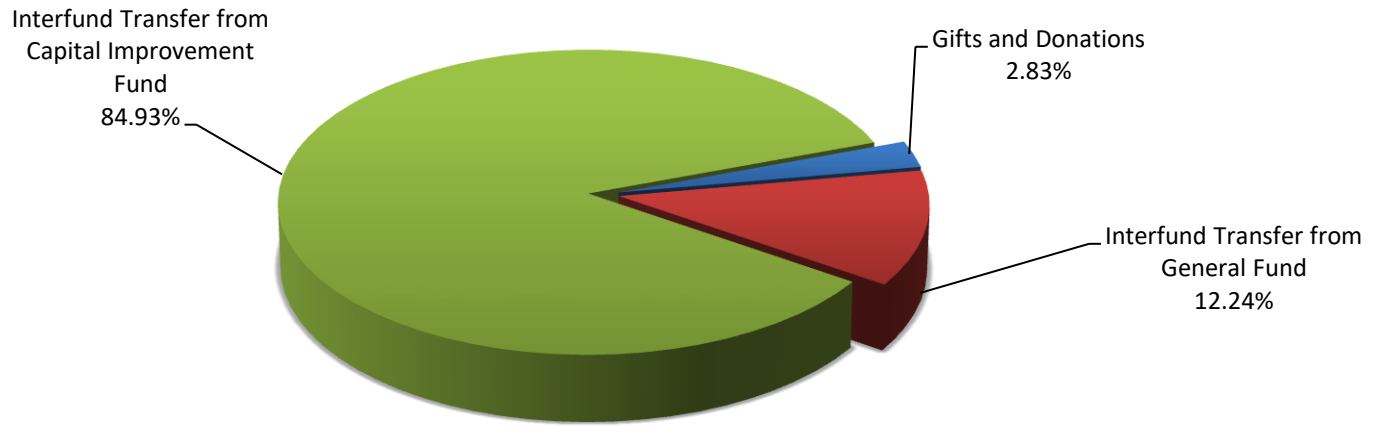


	FY 2017 Actual	FY 2018 Actual	FY2019 Amended Budget	FY2020 Budget
Gifts and Donations	\$ 15,501	\$ 1,984	\$ 900	\$ 2,100
Rental Fees	-	3,171	9,702	10,060
Reimbursements	36,380	2,850	-	-
Interfund Transfer from General Fund	47,020	77,221	293,831	16,400
Interfund Transfer from Capital Improvement Fund	-	1,200,900	350,540	10,000
Total Revenues	\$ 98,901	\$ 1,286,126	\$ 654,973	\$ 38,560



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

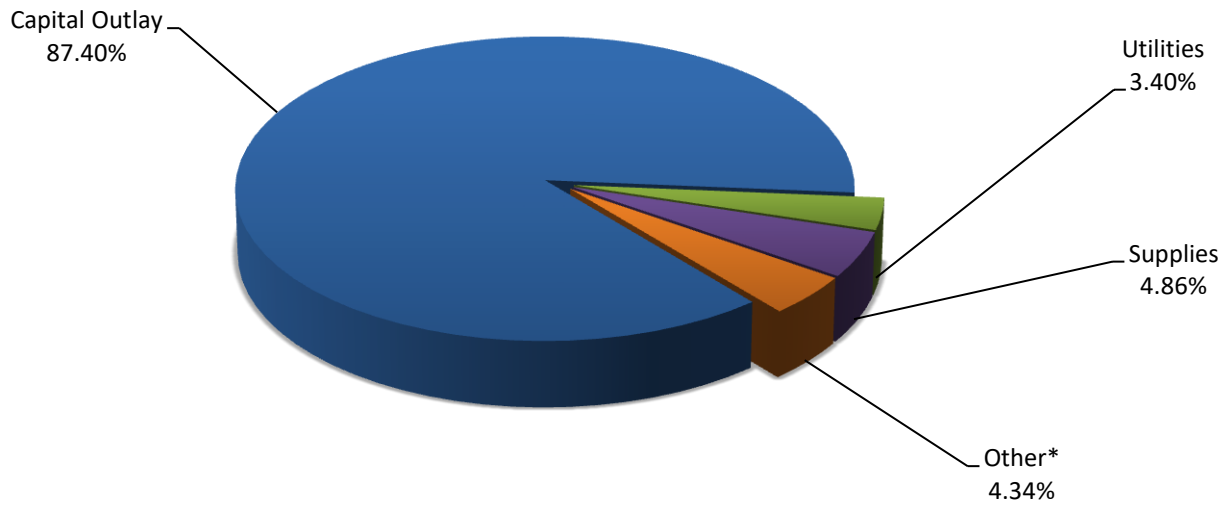
	FY 2017 Actual	FY 2018 Actual	FY2019 Amended Budget	FY2020 Budget
Capital Outlay	\$ 41,472	\$ 1,273,463	\$ 760,788	\$ 10,000
Professional Services	3,583	3,409	10,800	10,800
Utilities	1,547	1,279	2,000	2,000
Supplies	-	-	1,000	1,000
Purchased Services	-	-	500	500
Repair & Maintenance	-	-	3,000	2,000
Miscellaneous Expense	699	10	100	100
Total Expenditures	\$ 47,301	\$ 1,278,161	\$ 778,188	\$ 26,400



	FY 2017 Actual	FY 2018 Actual	FY2019 Amended Budget	FY2020 Budget
Gifts and Donations	\$ 4,850	\$ 3,347	\$ 2,800	\$ 3,000
Interfund Transfer from General Fund	5,007	97,801	12,970	12,970
Interfund Transfer from Capital Improvement Fund	367,000	158,900	124,100	90,000
Total Revenues	\$ 376,857	\$ 260,048	\$ 139,870	\$ 105,970



Stellwagen Family Farm Foundation Expenditure Summary



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

	FY 2017 Actual	FY 2018 Actual	FY2019 Amended Budget	FY2020 Budget
Capital Outlay	\$ 415,921	\$ 193,560	\$ 113,020	\$ 90,000
Professional Services	2,159	2,054	2,260	2,260
Utilities	1,548	2,926	3,500	3,500
Supplies	81	1,559	4,200	5,000
Purchased Services	-	-	1,000	1,000
Repair & Maintenance	600	300	10,900	1,200
Miscellaneous Expense	5,543	1,882	10	10
Total Expenditures	\$ 425,852	\$ 202,281	\$ 134,890	\$ 102,970

Statistical Information

**Budget
Fiscal Year 2020**

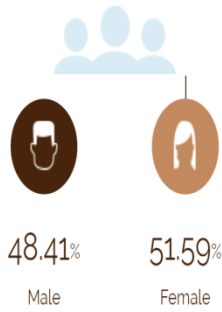


People

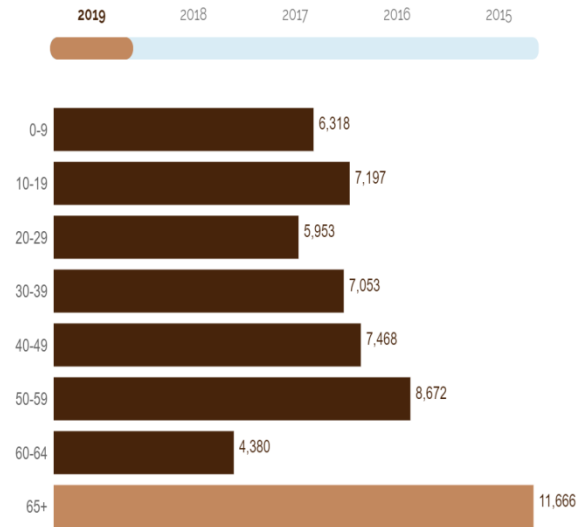
The total population of Orland Park is 58,702. The median age is 43.01

58,702

Total Population



Age Distribution

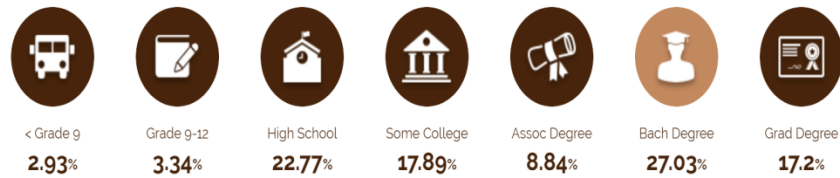


Median Age

43

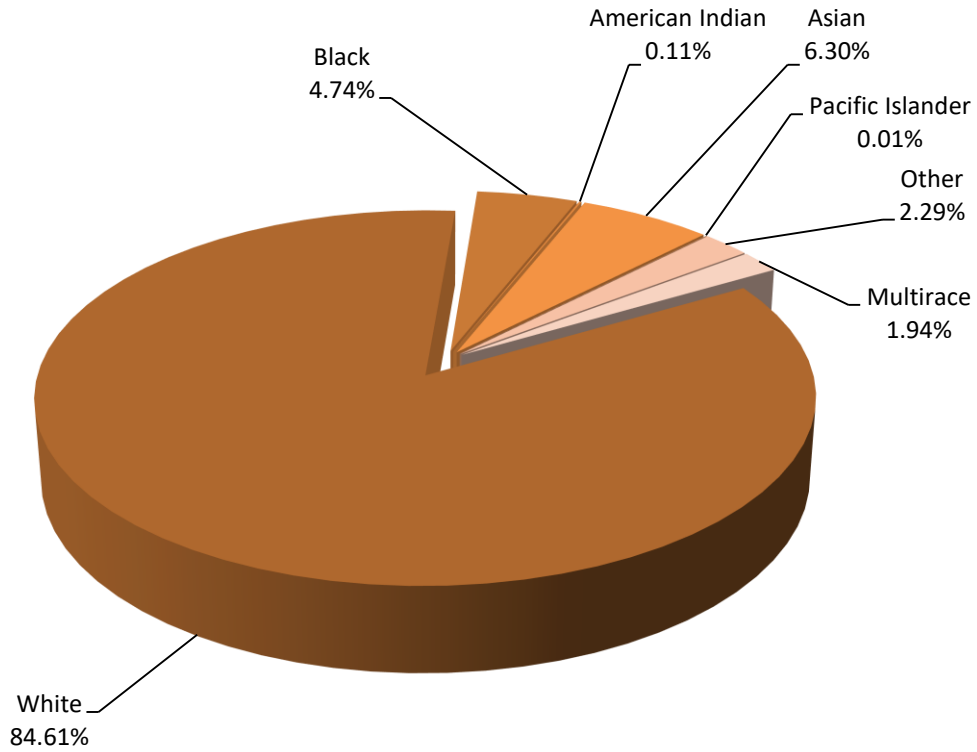
Educational Attainment

53.07% of the population in Orland Park have an Associate's degree or higher. 44.23% have a Bachelor's degree or higher.





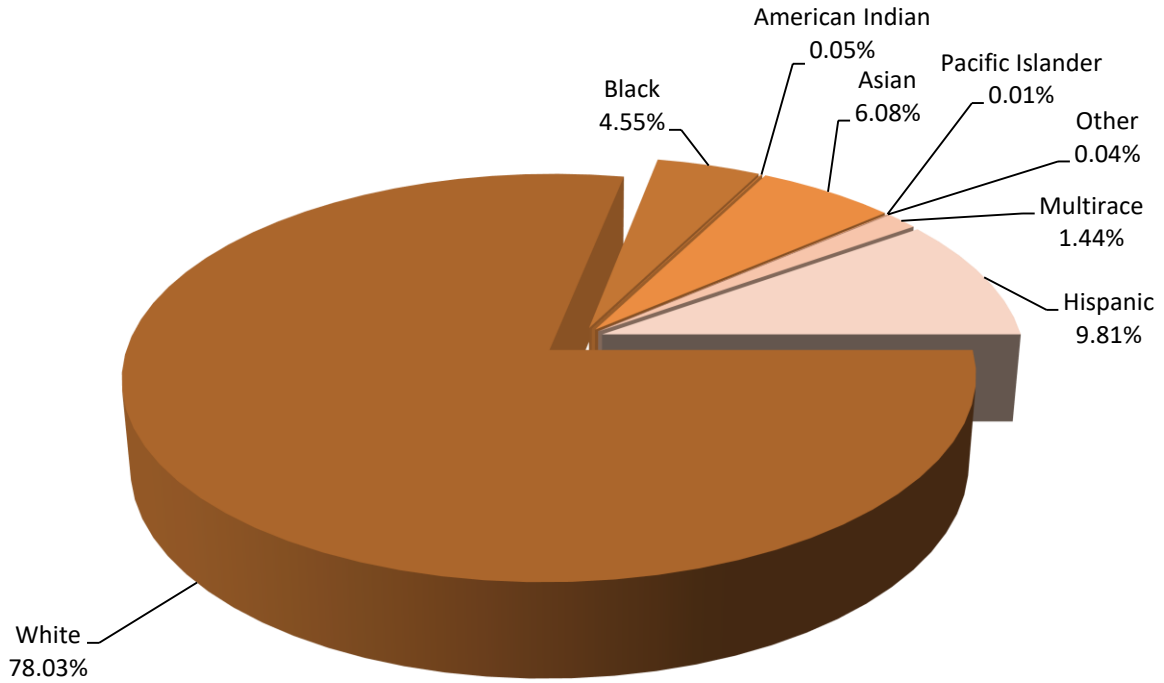
Race



<u>Race</u>	<u>Number</u>	<u>Percent</u>
White	49,664	84.6
Black	2,782	4.74
American Indian	65	0.11
Asian	3,697	6.3
Pacific Islander	8	0.01
Other	1,345	2.29
Multirace	1,140	1.94



Ethnicity



<u>Ethnicity</u>	<u>Number</u>	<u>Percent</u>
White	45,806	78.03
Black	2,669	4.55
American Indian	30	0.05
Asian	3,569	6.08
Pacific Islander	5	0.01
Other	25	0.04
Multirace	844	1.44
Hispanic	5,757	9.81



Labor Force



Orland Park has a labor force of 30,940 people, with an unemployment rate of 2.9%.

30,940

Labor Force

2.9%

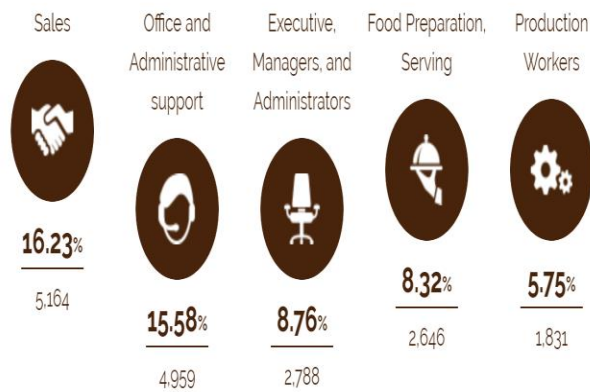
Unemployment Rate

▼ -0.2%

Unemployment Rate
Change (1 year)

Talent

Where are the top jobs by occupation?



Total Employees

31,820



The work distribution of total employees in Orland Park is:



37%

Blue Collar



62%

White Collar

Total Establishments

2,988



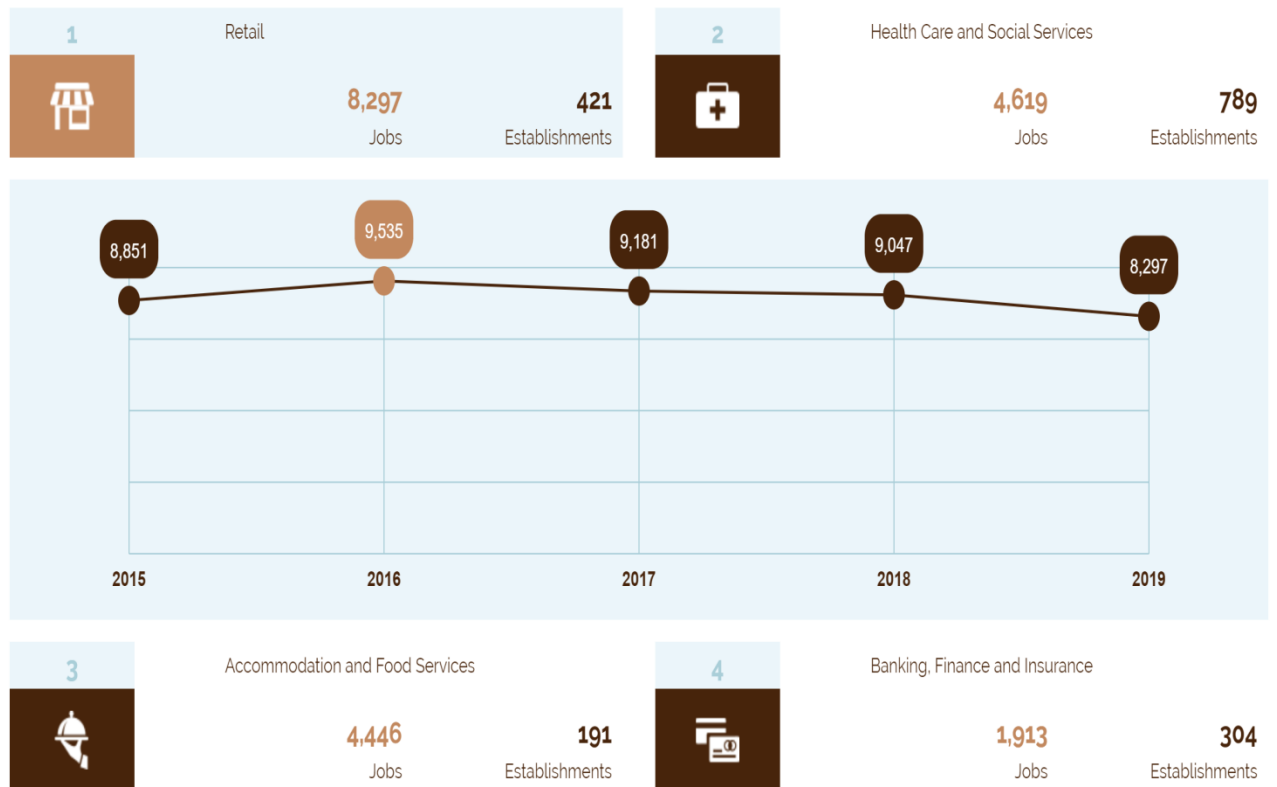
Sour



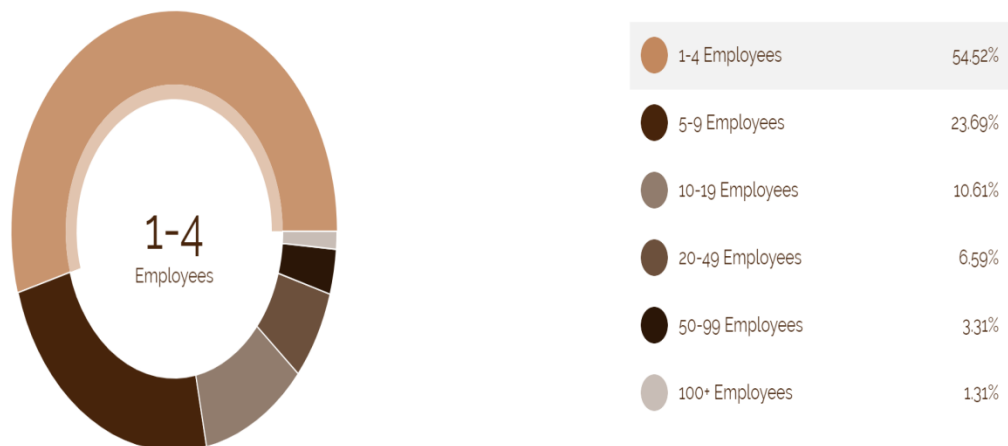
Businesses and Jobs

Orland Park has a total of 2,988 businesses. In 2019, the leading industries in Orland Park were Retail, Health Care and Social Services, Accommodation and Food Services, and Banking, Finance and Insurance.

What are the top industries by jobs?



How many employees do businesses in Orland Park have?



Source: Orlandparksites.com



Income and Spending



Households in Orland Park earn a median yearly income of \$91,523. 59.62% of the households earn more than the national average each year. Household expenditures average \$80,067 per year. The majority of earnings get spent on Shelter, Transportation, Food and Beverages, Health Care, and Utilities.



\$91,523

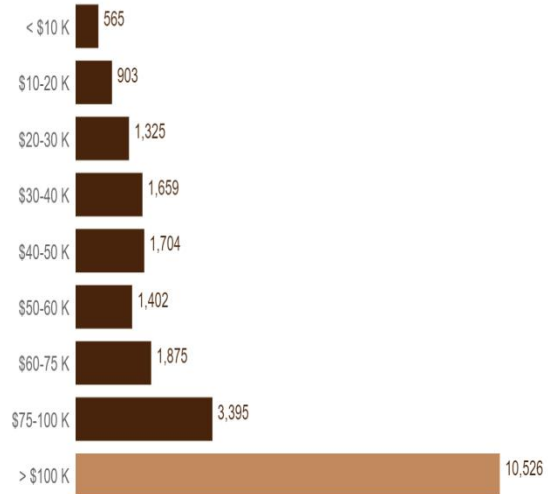
Median Household Income

39% more than the county

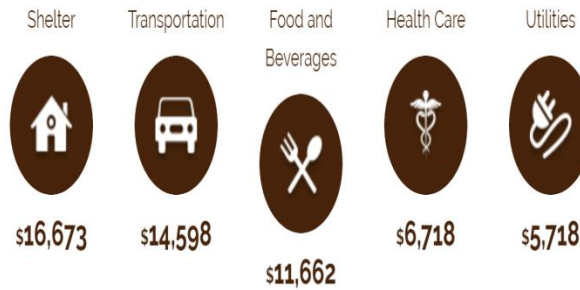
36% more than the state

44% more than the nation

Income Distribution



How do people spend most of their money?
PER HOUSEHOLD



\$80,067

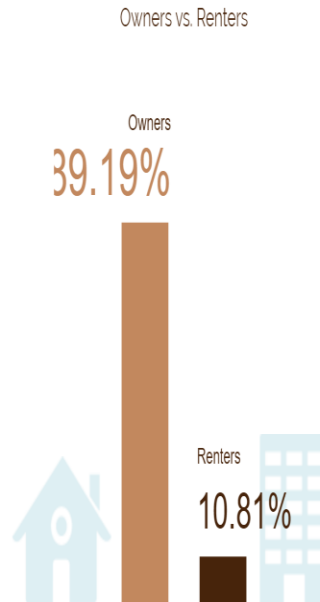
Median Household Expenditure



Housing



There are 725% more households who own their homes than there are renters.



Transportation



Residents spend an average of 34 minutes commuting to work. Orland Park is served by 23 airports within 50 miles. Rail can be accessed within the community. Interstates can be accessed within the community.



34min

Commute Travel Time



0 + 23(+50 miles)

Airports in Community



Interstate

In Community



Freight Rail

In Community



Year	Population	Percent Growth
1950	788	--
1960	2,592	228.9%
1970	6,391	146.6%
1980	23,045	260.6%
1990	35,720	55.0%
1997	47,583	33.2%
2000	51,077	7.3%
2004	56,876	11.4%
2008	59,339	4.3%
2010	56,767	-4.3%
2016 (est.)	58,087	2.3%
2018 (est.)	59,100	1.7%

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, 2018 ACS Estimates.



Name	Type of Business	Approximate Number Employed As of December 31, 2018
School District #135	Elementary School	725
Jewel/Osco Food Store	Supermarket and Drug Store	500
High School District #230	Carl Sandburg High School	325
Panduit	Manufactures Communications and Telecommunications Products	300
Darvin Furniture	Furniture Dealer – Retail	300
Robert Morris University	Private University	300
Lowe’s Home Improvement	Home Center	300
Georgios Banquets & Hotel	Events & Hotel Accommodations	275
Lifetime Fitness	Fitness Club	250
The Horton Group	Insurance Agents, Brokers & Service	246

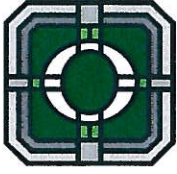


Taxpayers	Type of Business	2017 Equalized Assessed Valuation	Percentage of Total Equalized Assessed Valuation
Simon Property Group	Orland Square Mall (includes smaller stores)	\$109,246,174	4.67%
IRC & Inland Orland Park PL LLC	Shopping Centers One-story store	50,883,259	2.17%
Metra Triangle LLC	Special Rental Structure	13,267,806	0.57%
Constance Oswald	Commercial building 2-3 stories, all or part retail	12,397,928	0.53%
Edwards Realty Co	One – three story building containing part or all retail and/or commercial space	12,057,066	0.53%
B & G Realty	One-story commercial building & non-fire proof public garage	11,512,205	0.49%
Cambridge Realty Capital	Commercial property with special improvements	9,819,126	0.42%
LEXHC Sys Orland Park	Special Commercial Structure	8,868,890	0.38%
Lifetime Fitness 123	Special Commercial Structure	8,350,145	0.36%
J.C. Penney, Co. Inc.	Department Store	8,324,550	0.36%
Totals		\$244,727,149	10.45%

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Appendix and Glossary

**Budget
Fiscal Year 2020**



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. 5465

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 9th day of December 2019.



A handwritten signature in black ink, appearing to read "John C. Mehalek", written over a horizontal line.

John C. Mehalek, Village Clerk

VILLAGE OF ORLAND PARK

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

Ordinance No: 5465

File Number: 2019-0784

AN ORDINANCE ADOPTING THE ANNUAL BUDGET FOR THE FISCAL YEAR COMMENCING ON JANUARY 1, 2020 AND ENDING ON DECEMBER 31, 2020 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 3rd day of December, 2019 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: 5465

AN ORDINANCE ADOPTING THE ANNUAL BUDGET FOR THE FISCAL YEAR COMMENCING ON JANUARY 1, 2020 AND ENDING ON DECEMBER 31, 2020 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 2020

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, 2020.

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 2nd day of December, 2019



John C. Mehalek, Village Clerk

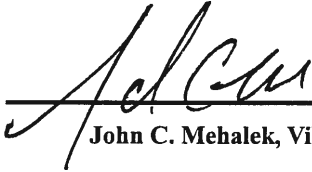
Aye: 7 Trustee Fenton, Trustee Dodge, Trustee Calandriello, Trustee Healy, Trustee Nelson Katsenes, Trustee Milani, and Village President Pekau

Nay: 0

VILLAGE OF ORLAND PARK


Ordinance No: 5465

DEPOSITED in my office this 2nd day of December, 2019



John C. Mehalek, Village Clerk

APPROVED this 2nd day of December, 2019



Keith Pekau, Village President

PUBLISHED this 3rd day of December, 2019



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.