



Village of Orland Park 2023 Operating Budget



Adopted Version - 12/02/2022

Last updated 10/18/23





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INTRODUCTION



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Transmittal Letter - Adopted Budget

Date: October 19, 2022

To: Mayor Keith Pekau and Members of the Village Board

From: George Koczwara (Village Manager) Kevin Wachtel (Finance Director)

Subject: Proposed Fiscal Year 2023 Budget

Next Steps

- **Monday, November 14, 2022 Budget Workshop**
- **Tuesday, November 15, 2022 Budget Workshop**
- **Monday, November 21, 2022, The Tax Levy Determination be adopted at this meeting.**
 - Tax levy determination. The first step in the property tax levy process is approval of an estimated tax levy, which establishes the total amount of taxes the Village Board plans to levy and is used to determine whether the Village is required to provide public notice and hold a public hearing. The Village Board must approve an estimated levy at least 20 days prior to adoption of the final levy. Since the proposed estimated levy is less than 5.0% more than previous tax extension, the Village is not required to provide notice and hold a public hearing. Nevertheless, the December 11, 2021 hearing will be scheduled in the interest of transparency.
- **Monday, November 21, 2022 Committee of the Whole**
 - Review public display budget
- **Monday, December 5, 2022 Village Board Meeting**
 - Resolution to publicly display the proposed fiscal year 2023 Budget and to set the public hearing date for the proposed fiscal year 2023 Budget (the tentative budget shall be available for public inspection at least 10 days prior to the passage of the annual budget).
- **Saturday, December 10, 2022**
 - Publish Notice of Truth in Taxation (notice to be published 7-14 days prior to public hearing) and Notice of Public Hearing for the fiscal year 2023 Budget (notice to be published at least one week prior to the time of hearing).
- **Monday, December 19, 2022**
 - ◦ Public Hearing and Adoption of the fiscal year 2022 Budget and Salary Ordinance.
 - ◦ Public Hearing and Adoption of the 2022 Tax Levy.
- **Tuesday, December 20, 2022**
 - ◦ File 2022 Tax Levy and adopted fiscal year 2023 Budget with Cook and Will County Clerks

Summary

In accordance with State Statutes, the Village is required to adopt a budget prior to the beginning of the Fiscal Year, which begins on January 1, 2023. The attached draft budget maintains the high quality Village services offered to residents while allowing for capital investment in facilities and improvements, as well as the development of other initiatives to help establish a solid foundation for the community for years to come all while facing the economic challenges posed by inflation and probable recession.

Despite the significant inflationary challenges, the Village has worked diligently to present a proposed annual budget that:

- Continues the Village's commitment to public safety
- Continues the Village's investment in infrastructure
- Is within the parameters of the Village's financial policies



The proposed budget continues the funding of General Fund services with a modest use of a General Fund property tax for operations. As a result, Village residents enjoy one of the lowest municipal tax rates in the area.

Budgeted expenditures and other uses for all funds in fiscal 2023 total \$238,283,969, an increase of 7.5%. On an operating basis, Village-wide budgeted expenditures total \$115,942,791, an increase of \$5,662,187, or 5.1% from the 2022 amended budget.

Budgeted revenues for all funds in fiscal 2023 total \$140,080,626, an increase of \$6,313,169, or 4.7% (excluding bond proceeds) over the 2022 amended budget. This year's budget also calls for borrowing \$7.9M for capital projects in the Capital Projects Fund and \$4.0M in the Water & Sewer Fund. Total bond proceeds are \$22.05M less than 2022.

Revenue changes include higher anticipated sales tax revenue (including Home Rule Sales Tax) due to strong economic performance and a new state statute that collects sales tax on internet sales based on delivery location. Sales Tax and Home Rule Sales Tax is budgeted \$13,315,000 (2%) higher than the amount budgeted for 2022, and 1.9% higher than 2022 projected. The only other notable increase relates to Water & Sewer usage fees, which have been increased based on the recently adopted Water & Sewer rate study.

No new revenue sources are proposed for the fiscal year 2023 budget. Instead, the Village will continue to examine municipal services for efficiency, effectiveness, usefulness and sustainability, and develop options and strategies that enable the Village to match resources (financial, physical and human) to the desired level of service.

Strategic workforce reduction has been used by the Village to achieve a sustainable budget model. Elements used to achieve a sustainable budget model include cost cutting, increased economic development, further outsourcing options, investing in appropriate technology and equipment to improve overall efficiency, and additional examination of government consolidation/cooperation.

The fiscal year 2023 budget reflects capital expenditures, capitalized lease costs and lease payments of \$90,795,273 million. In addition to resurfacing and roadway improvements, other major capital expenditures reflected in this budget are found under the Capital tab in of the proposed budget.

The Village survived and thrived throughout the pandemic, which occurred on the heels of several cost cutting measures. The Village was able to weather 2020 and 2021 in a strong position. Even so, the Village continues to find ways to reduce ongoing operational costs, while investing in needed capital projects. These adjustments include:

- Personnel changes - For the past few years, the Village has eliminated a number of positions. None of the eliminated positions have been sworn police positions. The original fiscal year 2021 budget included 281 full-time positions, which was a decrease of 5 positions from the fiscal year 2019 budget. Throughout 2022, a number of full-time positions were removed or added, with some work being outsourced where appropriate. Positions that were outsourced include: Accounting Analyst, HR Analyst, and Development Services Office Supervisor. Positions added include: Code Enforcement Officer, Inspector, two Executive Assistants, promoted from part time to full time Graphic Artist/Multimedia Developer & Designer, and one full time Development Services Representative.

After a number of position reductions over the past few years, several new positions are being added in areas where long-term staffing costs are more affordable than outsourcing, or have been offset by eliminating part-time staff. This year's budget includes the addition of 1 HR Coordinator, 1 Development Project Manager, 1 Quality Assurance/Compliance Analyst, 1 Public Improvement Technician II, 1 Maintenance Worker I, and 3 full-time Police Officers.

- Use of Fund Balance - The Village's General Fund Balance Policy establishes a minimum level (target range) at which the projected end-of-year available fund balance should be maintained to provide financial stability, cash flow for operations, and the assurance that the Village will be able to respond to emergencies with fiscal strength. A draw-down of fund balance is proposed, which will be used to fund



capital projects. However, we anticipate the General Fund will end 2023 with over 20% fund balance, which is in compliance with the Village's policy.

- Borrowing for Capital – The Village's policy for issuance of long-term debt confines borrowing to significant capital improvements only if current revenue sources are not available. The proposed fiscal year 2023 budget includes borrowing for capital improvements.

In 2022, the Village issued two bond series. The 2022 bonds were issued to provide new funds for capital projects, including roads and facilities. The 2022A bonds were previously planned to be issued in 2023, but accelerated due to the rising interest rate environment. These bonds were issued to provide new funds for capital projects, including water meter replacement and renovations of Schussler Park and Centennial Park West.

The 2023 budget includes borrowing of \$7,900,000 for general capital projects (Capital Projects Fund) and \$4,000,000 for water and sewer projects. Bond proceeds will be used towards the Village's road resurfacing program and water utility projects.

At the end of this letter is a graph of outstanding debt assuming the new borrowing as part of the proposed fiscal year 2023 budget.

Property Tax

From 2012 to 2020, the Village's overall property tax levy amount remained flat at \$13.425 million. Based on Village Board direction, the 2020 levy (collected in 2021 and budgeted in 2021) was reduced to \$13,018,426. This reduction, coupled with significant increases in property values resulted in dramatically lower property tax rates (13.23%). For the 2021 levy, the Village levied a 4.5% increase in the overall tax levy compared to the final 2020 levy to capture growth in EAV from new development, including portions of Orland Ridge and new growth throughout the Village. Due to delays at Cook County, we do not have updated information for 2021 EAV and tax rates.

Again in 2022, the levy is planned to increase by capturing an estimated 2% new growth, while remaining neutral for existing property owners throughout the Village. Overall, the projected tax rate is projected to decrease by 0.12%.

The Orland Park Public Library has not submitted their levy request. The final year of their 2019 bonds was levied as part of the 2021 levy, which was \$888,913, or 13% of their total levy last year.

Capital Improvement Plan

The Village's budget is split into two main parts: (1) The Operating Budget, and (2) the Capital Improvement Budget. The Operating Budget provides access to general financial information for the Village. It contains estimates of the total resources expected to come into the Village and the total appropriations to fund Village services. Each fund and anticipated revenue and expenditure budgets are described within the Operating Budget, including explanations of any major increases and decreases of budgeted amounts.

The Capital Improvement Budget contains cost estimates and details regarding approved capital improvement projects (CIPs). A capital improvement is a project that maintains or improves the Village's facilities or infrastructure. The resurfacing of a street or flooding improvements are just two examples of a CIP. The Capital Improvement Budget also displays the anticipated funding sources and the financing plan of the project.

Before 2022, several large dollar value items were included in the Capital Projects Fund budget, but are annual maintenance items and therefore, should be considered operational expenses. Items that were moved from Capital Projects Fund to General Fund, totaling over \$1.1M include the following:

- Roadway Median & Parkway Maintenance
- Pavement Maintenance
- Parking Lots & Walking/Bike Paths Maintenance
- Bike Path Enhancements

One-time capital expenditures will be funded using unassigned fund balances, Home Rule Sales Tax revenues, along with bond proceeds. Bonds will not be used to finance operating deficits and fund balances will be maintained in accordance with the Village's financial policies.



The 2023 budget reflects \$8,000,000 for the Village's annual street resurfacing program (\$7,000,000 for the 2023 program, \$1,000,000 rolled forward from 2022), \$3,000,000 for the Fernway subdivision and \$2,400,000 for the Laguna Hills subdivision. Other road projects include engineering or contributions for:

- 143rd Street (Wolf Road to Southwest Highway) Phase II Design Engineering, \$3,900,000
- 143rd Street (Will-Cook to Wolf) Village Share for construction, \$1,500,000
- 143rd Street (Will-Cook to Wolf) Land Acquisition and Phase II, \$613,026
- Wolf Road (143rd Street to 183rd Street) widening, \$580,000
- John Humphrey Drive at 143rd Street, \$382,560
- Cook County roadways, \$250,000
- 153rd Street / Ravinia Roundabout, \$140,000
- 94th Avenue / 159th Street intersection, \$140,000

The annual street resurfacing program, combined with other roadway improvements total over \$20.2 million.

Other notable capital projects include:

- Tinley Creek Bank Stabilization (MWRD Funds and 2021A Bond Proceeds)
- Centennial Park West and Schussler Park improvements, funded by bonds and ARPA
- Dr. Marsh Nature Trail
- Bike paths (104th construction, McGinnis Slough & 82nd Avenue phase 1)

Village building improvements, including:

- 14101 And 14249 Wolf Road Demolition & Restoration (Debris & Foundation Removal)
- Civic Center - Tile Replacement
- CPAC- Vertical Turbine Replacements - (2) Pumps
- CPAC –Slide Exterior Painting (Zero Depth, Sk-10 & T-Pool, Sk-11)
- CPAC - 3 Meter Platform Repairs
- OH&FC Carpet & Floor Replacement, Parking Lot Resurfacing
- FY22 Rollover - Splex Roof 2, Ladders, And Gutters Repairs
- FY22 Rollover- FLC A/C Installation, Building Automated Controls Upgrade, & Hot Water Heaters Replacement
- FY22 Rollover- Splex RTU 2 & 3 And Bas Control Upgrade, Fan And Balancing
- FY22 Rollover- VH Generator
- FY22 Rollover- Thistlewood Repairs
- FY22 Rollover- VH, Civic, FLC Soffit Repairs, Windows, And Caulking
- FY22 Rollover- VH Security Improvements-Walls, Windows, Linel Card Swipes, Cameras

Historic property improvements include:

- FY22 Rollover - Rehabilitation Of Historic Structures, Design Architecture And Engineering
- FY22 Rollover - Rehabilitation Of Historic Structures, Phase III Construction
- FY22 Rollover - Boley Farm Demolition And Salvage

Continued technology improvements:

- Enterprise resource planning (ERP) implementation

Water & Sewer systems

- \$5,000,000 in water main replacement in conjunction with the roadway reconstruction program
- Storm Ditch repairs in Laguna Woods
- Inflow and Infiltration projects
- Storm Improvements – Catalina
- Main Pump Station Rehabilitation, Pumps #3 and #4

Vehicle replacements

- Based on the fleet assessment, the Village has resumed replacement of aged vehicles within the fleet.
- Due to the long lead time caused by supply chain disruptions, the Village will also order the 2023 vehicles during 2022.
- Vehicles will be purchased from the Capital Projects Fund as well as the Water & Sewer Fund.

Water and Sewer User Fees

The Water and Sewer Fund is a self-supporting utility. The Village commissioned a water and sewer rate study to establish rates for 2023 through 2027, which was completed in 2022. The water rate study factored in the 5 year capital improvement needs of the utility systems, as well as required contributions to fund the



Village's water security efforts. The Village receives its water from the Village of Oak Lawn. Oak Lawn's customer communities, collectively the Regional Water System, are required to make contributions to fund a redundant water supply based on proportional usage by each customer. Total overall cost of this redundant water supply is approximately \$300 million, and the Village of Orland Park's share is approximately \$75,000,000 over the next 25 years. The increase in water and sewer rates provides a funding mechanism that allows the water and sewer fund to continue to be financially independent and allows for some capital investment in order to maintain water and sewer infrastructure systems.

Incorporating Best Practices

Best practices are professional procedures that are accepted or prescribed as being correct or most effective. In local government, best practices identify specific policies and procedures that contribute to improved government management. They aim to promote and facilitate positive change or recognize excellence rather than merely to codify current accepted practice.

As part of the fiscal year 2023 budget, the organization will continue its comprehensive approach to adopt best practices through accreditations and other process improvements. Accreditations are third-party verifications of quality. Accreditation provides a roadmap to continuous quality improvement through feedback. The attached appendix includes a listing of accreditations that will be sought for respective departments, many of which are in progress.

In addition, the Development Services Department will continue its Lean Process Improvement program.

Ultimately, once the departments have incorporated their respective accreditations, the organization will seek ISO 9001 Quality Management Systems Certification. The International Organization for Standardization (ISO) is an independent, non-governmental entity comprised of subject matter experts that develop international standards to support innovation and facilitate solutions to global challenges.

Financial Plan

The Government Finance Officers Association (GFOA) outlines a number of best practices. According to their list of best practices, and one relating to long-term planning, is the establishment of strategic plans. GFOA identifies the following.

Strategic planning is a comprehensive and systematic management tool designed to help organizations assess the current environment, anticipate and respond appropriately to changes in the environment, envision the future, increase effectiveness, develop commitment to the organizations mission and achieve consensus on strategies and objectives for achieving that mission.

GFOA further recommends that, "all governmental entities use some form of strategic planning to provide a long-term perspective for service delivery and budgeting, thus establishing logical links between authorized spending and broad organizational goals."

Similar to all municipalities, Orland Park has difficult decisions to make every budget year. The long-term planning will help provide context for these decisions and will illustrate the fiscal consequences of each policy choice. In addition to the strategic plan, other long term planning documents that will be referenced include:

Completed

- ADA Transition Plan
- Parks Assessment Report
- Risk Management Plan
- Fleet Assessment Study
- Water Risk and Resiliency Assessment
- Storm Water Master Plan
- National Citizen Survey and Community Assessment Survey for Older Adults
- Water Rate Study
- Village Facilities-Space Utilization Study
- Public Works Site Master Plan



- Road/Sidewalk/Path Maintenance and Reconstruction Program

In Progress / to be completed

- Parks Master Plan (Humphrey, Schussler, Centennial and Centennial West) (To be completed in 2022, utilizing ARPA funding for the next phase)
- Water and Sewer infrastructure capacity study
- Comprehensive Land Use Plan and Unified Development Ordinance Update (will commence in 2023)

[MAY 2023 UPDATE: At the May 15, 2023 Committee of the Whole, this Capital Improvement Plan and Five Year Financial Plan was presented, seeking community feedback before consideration on June 5, 2023]

Continued programs of note

Historic Building Restorations and Improvements

The Humphrey House, Stellwagen Farm and Boley Farm will be stabilized and improved. This project was initiated in 2022 and will continue into 2023.

Comprehensive Staff Training and Development Program

In 2021, the Village began a Comprehensive Staff Training and Development Program, which will continue in 2022. This village-wide training program includes a number of subject area in three primary categories:

1. Mandatory Training

This category of training is required for certain positions in order to ensure compliance with federal or State laws, regulations and policies of the Village. Such training is given top priority.

2. Job-Essential Training

This category of training is designed to enhance essential skills and will vary by position.

3. Management Training

Any employee in a supervisory or lead position will take the core supervisory classes over a prescribed period of time.

This training program is in addition to other programs the Village has recently offered, including:

- New Supervisor Training,
- Leadership Development Program, and
- Customer Service Training.

Fund Accounting Primer

Government entities like the Village of Orland Park are diverse and complex, with countless legal and fiscal constraints around how we carry out our various and diverse operations. Unlike a private business, which is accounted for as a single entity, a government agency is accounted for through separate funds, each of which is a fiscal and accounting entity.

Government accounting is held to specific requirements to be completely transparent about how funds are allocated and spent versus how much profit is earned. This is primarily because citizens, who provide government revenue through property taxes, income taxes, general sales taxes, motor vehicle license taxes, public utility taxes, alcoholic beverage sales taxes, etc., want assurances their dollars are being well managed.

The three categories of funds used in government accounting, per the Office of Financial Management, including governmental funds, proprietary funds, and fiduciary funds. Then, under these three categories are various, multiple funds.

Governmental funds include the following:

- General fund. This fund is used to account for general operations and activities not requiring the use of other funds.



- Special revenue (or special) funds are required to account for the use of revenue earmarked by law for a particular purpose. An example would be a special revenue fund to record state and federal fuel tax revenues, since by federal and state law the tax revenue can only be spent on transportation uses.
- Capital projects funds are used to account for the construction or acquisition of fixed assets, such as buildings, equipment and roads. Depending on its use, a fixed asset may instead be financed by a special revenue fund or a proprietary fund.
- Debt service funds are used to account for money that will be used to pay the interest and principal of long-term debts. Bonds used by a government to finance major construction projects, to be paid by tax levies over a period of years, require a debt service fund (sometimes titled as "interest and sinking fund") to account for their repayment. The debts of permanent and proprietary funds are serviced within those funds, rather than by a separate debt service fund. Presently, Village does not have a debt service fund. A new debt service fund will be established.
- Permanent funds are required to be used to report resources that are legally restricted to the extent that only earnings (and not principal, thus making the fund a nonexpendable trust) may be used for purposes that support the reporting government's programs.

Proprietary funds include the following:

- Enterprise funds are used for services provided to the public on a user charge basis, similar to the operation of a commercial enterprise. Water and sewage utilities are common examples of government enterprises.
- Internal service funds are used for operations serving other funds or departments within a government on a cost-reimbursement basis. The Village's Insurance Fund is an internal service fund.

Fiduciary funds are used to account for assets held in trust by the government for the benefit of individuals or other entities. Employee pension and OPEB funds are examples of a fiduciary funds.

Local governments have two other groups of self-balancing accounts which are not considered funds: general fixed assets and general long-term debts. These assets and liabilities belong to the government entity as a whole, rather than any specific fund. Although general fixed assets would be part of government-wide financial statements (reporting the entity as a whole), they are not reported in governmental fund statements. Fixed assets and long-term liabilities assigned to a specific enterprise fund are referred to as fund fixed assets and fund long-term liabilities.

Accounting Basis

The accrual basis of accounting used by most businesses requires revenue to be recognized when it is earned and expenses to be recognized when the related benefit is received. Revenues may actually be received during a later period, while expenses may be paid during an earlier or later period. Cash basis accounting, used by some small businesses, recognizes revenue when received and expenses when paid.

Governmental funds, which are not primarily concerned about profitability, usually rely on a modified accrual basis. This involves recognizing revenue when it becomes both available and measurable, rather than when it is earned. Expenditures, a term preferred over expenses for modified accrual accounting, are recognized when the related liability is incurred.

Proprietary funds, used for business-like activities, usually operate on an accrual basis. Governmental accountants sometimes refer to the accrual basis as "full accrual" to distinguish it from modified accrual basis accounting.

The accounting basis applied to fiduciary funds depends upon the needs of a specific fund. If the trust involves a business-like operation, accrual basis accounting would be appropriate to show the fund's profitability.

Financial Reporting

Local governments report the results of their annual operations in an annual comprehensive financial report (ACFR), the equivalent of a business's financial statements. An ACFR includes a single set of government-wide statements, for the government entity as a whole, and individual fund statements. The Governmental Accounting Standards Board establishes standards for ACFR preparation.



Governments do not use the terms profit and loss to describe the net results of their operations. The difference between revenues and expenditures during a year is either a surplus or a deficit. Since making a profit is not the purpose of a government, a significant surplus generally means a choice between tax cuts or spending increases. A significant deficit will result in spending cuts or borrowing. Ideally, surpluses and deficits should be small.

Fund Balance Changes

Fund balance is the difference between assets and liabilities in a governmental fund. Since the governmental funds report information on a modified accrual basis of accounting and current financial resources measurement focus, with a few exceptions, the governmental funds balance sheet reports cash and other financial resources (such as receivables) as assets and amounts owed that are expected to be paid off within a short period of time as liabilities. The fund balance in any given fund is essentially what is left over after the fund's assets (what is owned) have been used to meet its liabilities (what is owed).

According to the Governmental Accounting Standards Board (GASB), fund balance is to be displayed in the following classifications depicting the relative strength of the spending constraints placed on the purposes for which resources can be used:

- Nonspendable fund balance—amounts that are not in a spendable form (such as inventory) or are required to be maintained intact (such as the corpus of an endowment fund)
- Restricted fund balance—amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation
- Committed fund balance—amounts constrained to specific purposes by a government itself, using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest-level action to remove or change the constraint
- Assigned fund balance—amounts a government intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority
- Unassigned fund balance—amounts that are available for any purpose; these amounts are reported only in the general fund.

Previously, a large amount of interfund payables and receivables related to the Main Street Triangle Tax Increment Financing (MST TIF) district and related debt were factored into the Village's fund balance. Due to the nature and remaining duration of the MST TIF, it is unlikely these payables will be paid back before the MST TIF expires. As such, these payables have been stripped out of that portion of fund balance and have focused on available, or "unassigned" fund balance.

As part of the starting point for the proposed fiscal year 2023 budget, data from the 2020 Annual Comprehensive Financial Report (ACFR), which contains the most recent audited financial statements, was used to identify budgetary fund balance. Below are the sources of the fund balance data for each respective fund.

- General Fund - Unassigned Fund Balance plus \$575,946 assigned fund balance for economic development, which was eliminated in 2021
- Home Rule Sales Tax - Cash and Investments due to the large interfund payable
- Main Street Triangle - Cash and Investments due to the large interfund payable
- Recreation and Parks - Unassigned Fund Balance because a large portion of cash is tied-up in unearned revenue (i.e. registrations paid for in December for programs in January/February, for example), which has been exacerbated by COVID program cancellations
- Capital Improvement Fund – Unassigned plus Committed Fund Balance. Committed Fund balance is set aside for IDOT projects that have been completed (sometimes for a decade or more), but for which we are waiting for project close out and final billing. The large payables are included in the expenditure budget as well.
- Debt Service Fund – Cash and Investments due to the large interfund payable
- Non-Major Governmental Funds – Cash and Investments
- Water & Sewer Fund/ Commuter Parking Fund – Unrestricted Net Position
- Non-Major Governmental Funds – Cash and Investments
- Component Units – Total Net Position



- Insurance Fund – Unrestricted Net Position
- Trust Fund – Cash and Investments

The Village no longer budgets for depreciation because depreciation is a non-cash transaction (we do not pay the depreciation to anyone). Depreciation has been excluded for fund balance calculations.

Budget Technical Changes

Changes in Budget Presentation – Accounts and Cost Centers

The 2023 budget is the first budget that was prepared in the Tyler Munis financial software system. No previous budget detail was converted, so the 2023 budget was a zero-based budget.

The new software system also called for a new chart of accounts, which simplifies work flow and financial ownership by operating departments. This budget continues to make similar reporting changes that may have an impact on several cost centers, but not an overall budget increase. Some of those changes are as follows:

- Moving operating expenses from the Museum and Stellwagen Foundation Funds to a new division in the Recreation Fund solely dedicated to Orland Park heritage programming and operations.
- Created new cost centers (Organization Codes) in the Recreation Fund (for IT and Public Works activity), Capital Projects Fund (Engineering, IT, and Public Works), Water & Sewer Fund (Engineering and IT).
- This budget has also changed the way liability and workman's compensation insurance costs are allocated among funds. Instead of charges by operating department, one charge is allocated by impacted fund.

Budget Changes (as of December 2)

The following outlines the changes made to the proposed 2023 budget since the initial draft release.

Capital Projects Fund

Soffit bids were higher than budgeted. Added \$67,470 to the budgeted item. Increase from \$2,457,000 to \$2,524,470.

Due to delays in the 2022 Road Improvement Program, \$850,000 is being moved from 2022 projected to 2023 budget. No net change

3000000.571250. ROADS projected for 2022 changes from \$5,489,832 to \$4,639,832 (decrease of \$850,000) 3008020.571250.ROADS budget for 2023 changes from \$1,000,000 to \$1,850,000 (increase of \$850,000)

FLC and Civic Center Renovations

Added \$500,000 to renovate the FLC and Civic Center in order to accommodate Recreation programming that will be relocated from the Cultural Arts Center once the CAC is decommissioned.

143RD Street Traffic Signal Interconnect

The Village's share of this project was omitted from the budget. This includes \$32,028.96 projected for 2022 and \$8,007.23, for a total of \$40,036.16.

Water & Sewer Fund

Storm Improvements at Centennial West in Tandem with Park Renovations was previously omitted, in the amount of \$550,000.

Pump #3 updated from \$250,000 to \$500,000 due to updated cost estimates from A/E. Deferred pump #4 replacement in the amount of \$250,000 from 2023 to 2024 to offset this cost increase.

Water refueling station in the amount of \$75,000 deferred from 2023 to 2024. [Insurance Fund](#)

Lowered employer contributions by a total of \$300,000.

General Fund

Public Works – Streets

Delays in Sidewalk program. Move \$100,000 from 2022 projected (now \$0) to 2023 (now \$1,000,000, was \$900,000)

Public Works – NRE

Recreation Administration Building ADA ramp was bid twice in 2022, both times one bid was very high and was rejected. We plan on rebidding in 2023. Based on two updated cost estimates, we are changing from \$65,000 projected in 2022 to \$140,000 budgeted in 2023.



Village Manager's Office

Add \$25,000 to both 2022 projected and 2023 budget for miscellaneous leadership development training in 1001000- 429100. In addition, Bonfire Customer Service training was increased by \$25,242.94 in 2023.

Police

\$15,000 was added for the purchase of furniture.

Increased transfers to Capital Projects Fund to cover added expenses.

Capital Projects List

In the initial list of capital projects, some projects were included that had been previously changed in order to balance the budget.

Those changes are as follows:

Projects moved to future years	
\$ 5,000,000.00	Public Works site optimization
\$ 2,000,000.00	Athletic Operations Maintenance Facility
\$ 1,250,000.00	John Humphrey ballfield lighting upgrades
\$ 500,000.00	Stellwagen Farm Gravel Parking Lot
\$ 350,000.00	Optimization Public Works Site Construction Oversight
\$ 350,000.00	Police Range/EOC Design
\$ 350,000.00	Recreation Admin 1st and 2nd floor design
\$ 30,000.00	Public Works site optimization - Phase 1
Duplicates removed	
\$ 2,500,000.00	143rd Street Metra Parking
\$ 1,865,500.00	Triangle Utility Project
\$ 250,000.00	Cultural Art Center decommissioning
\$ 100,000.00	143rd Street Compensatory Storage Sites
\$ 74,760.00	Stellwagen Plaster work
\$ 10,380.00	Stellwagen floors

Financial Stewardship

The Village takes its role as financial steward very seriously. The Government Finance Officers Association (GFOA) voted to award the Village of Orland Park's budget document the Distinguished Budget Presentation Award for the 2021 fiscal year, for the 28th year. This award is the highest form of recognition in governmental budgeting.

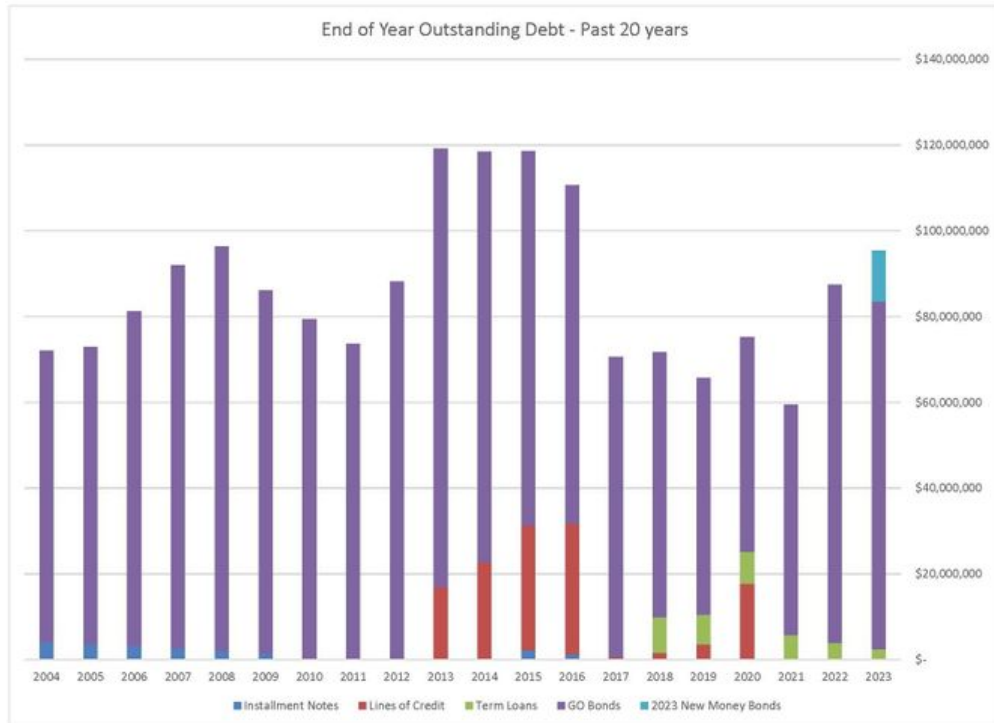
In 2021, the Village received the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association. This is the 33rd year in a row the Village has received this award. We plan to submit the audited 2021 ACFR for the award program once the document is completed.

The Village also prepares a Popular Annual Financial Report (PAFR) for award consideration. The Village has received this award five (5) years in a row, and will be submitting the 2021 PAFR for award consideration as soon as it is completed.

Nationwide, there are 317 local governments who receive all three of these awards by the GFOA. These entities are awarded a "Triple Crown", which is special recognition and a notable accomplishment.

It is expected that the Village will be recognized for its accomplishments in budgeting and financial reporting again next year.

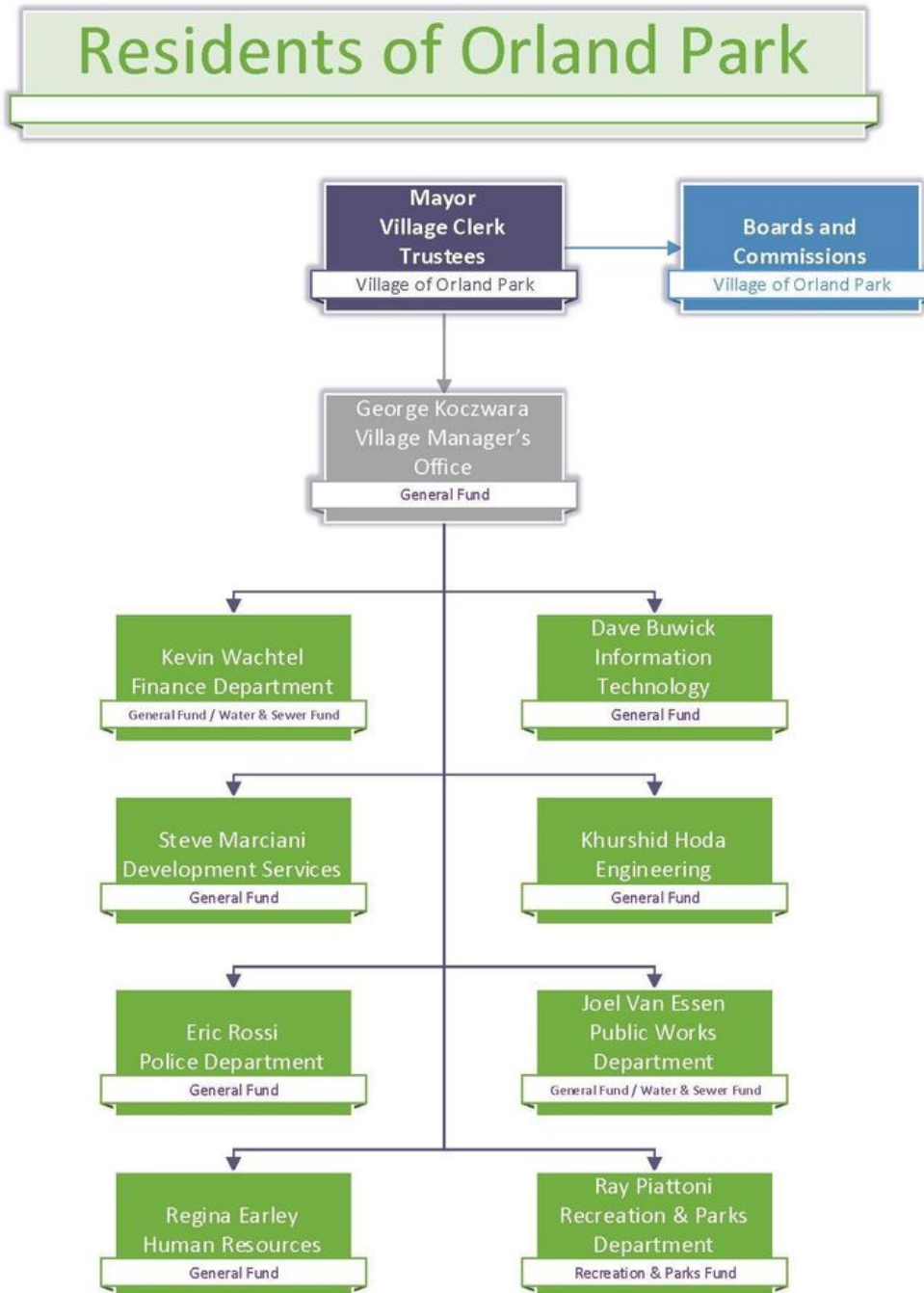




Appedix- Accreditation

Organization Chart

The GFOA only requires that an organizational chart be presented for the overall entity, while organizational charts for individual units are not required. When organizational charts are provided for individual units within the entity, those charts should be presented in such a way as to underscore the link between the individual unit and the overall entity.



LEGEND
 Dark Blue = Village Officials
 Light Blue = Boards and Commissions
 Grey = Village Manager
 Green = Department Heads

Note: Commissioners are appointed by the Mayor with Advice and Consent of the Board of Trustees.



Budget Process and Schedule

Budget Process

This year's budget process was the first using our financial software system. Because we did not convert prior budget detail, this budget was prepared as a zero based budget. All budget details and information were populated in the budget module of the new software system.

The overall process, however, has generally remained the same as prior years. The Village Manager submits to the Board a proposed operating budget for the fiscal year commencing January 1. The budget includes proposed expenditures and the means of financing them for the upcoming year. Public hearings are then conducted by the Village to obtain taxpayer comments and, subsequently, the budget is adopted by the Board through the passage of a budget ordinance. In addition, budgetary integration is employed as a management device during the year for the general fund and for certain special revenue, debt service and capital projects funds. The Village amends the budget as needed, typically when there is a change in organizational structure or board priorities. The budget is prepared on a basis consistent with generally accepted accounting principles.

The Village's FY2023 budget process began in late June 2022, when Departments began entering their capital project requests into ClearGov, the Village's online portal. In July, instructions and directions were provided to the Village's Operating Departments. These instructions highlighted key items:

- Departments were instructed to enter their entire operating budget that was needed to maintain existing services and programs. In 2020 and before, Departments would separately enter their Target budget and Discretionary budget requests.
- Departments were instructed to enter their entire capital budget in ClearGov.
- Departments were encouraged to invest in modernization.
- Contrary to prior practice, budget rollovers for in-progress projects were not to be done in 2021. If projects or purchases are anticipated not to be completed by the end of the current year, they need to be re-budgeted for in 2022. Additional expense tracking and documentation has been implemented on a staff level to track the need for budget rollovers in 2023.
- New requests for staffing or other spending would be handled through separate submissions, with each department prioritizing such requests.

Budgets were prepared by departments and submitted in September. Throughout September and October, the budget team, including the Village Manager, Assistant Village Manager, Assistant to the Village Manager, Finance Director, Assistant Finance Director, Financial Analyst and Management Analyst met with the Departments to review their operating and capital budget requests. After several meetings and refinements, the budget team and departments met with the Mayor and a Trustee to review the budgets. Following this feedback, the Village Manager prepared a proposed operating and capital budget consistent with board objectives.

The Village has worked diligently to present a proposed annual budget that:

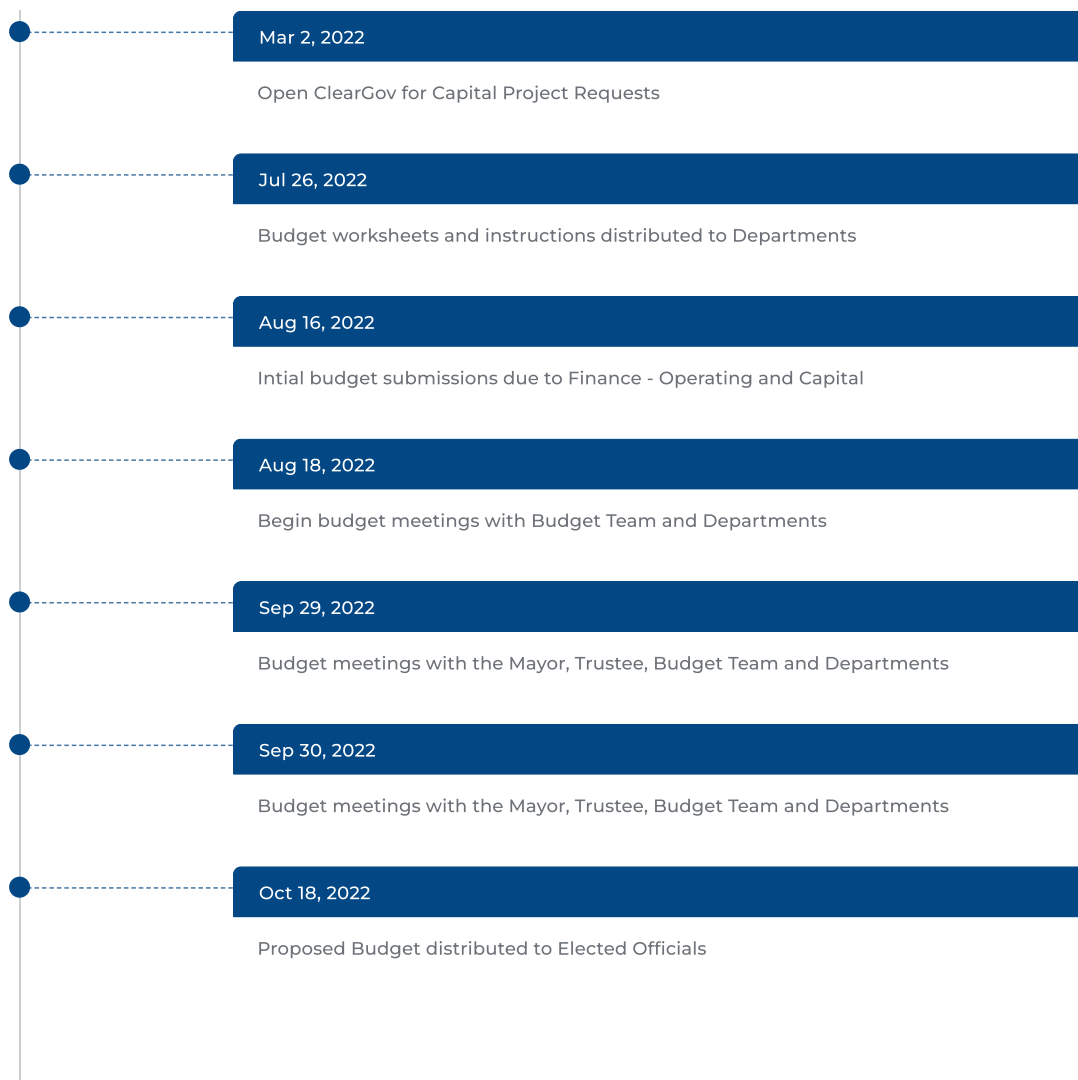
- Continues the Village's commitment to public safety,
- Continues the Village's investment in infrastructure, and
- Is within the parameters of the Village's financial policies.

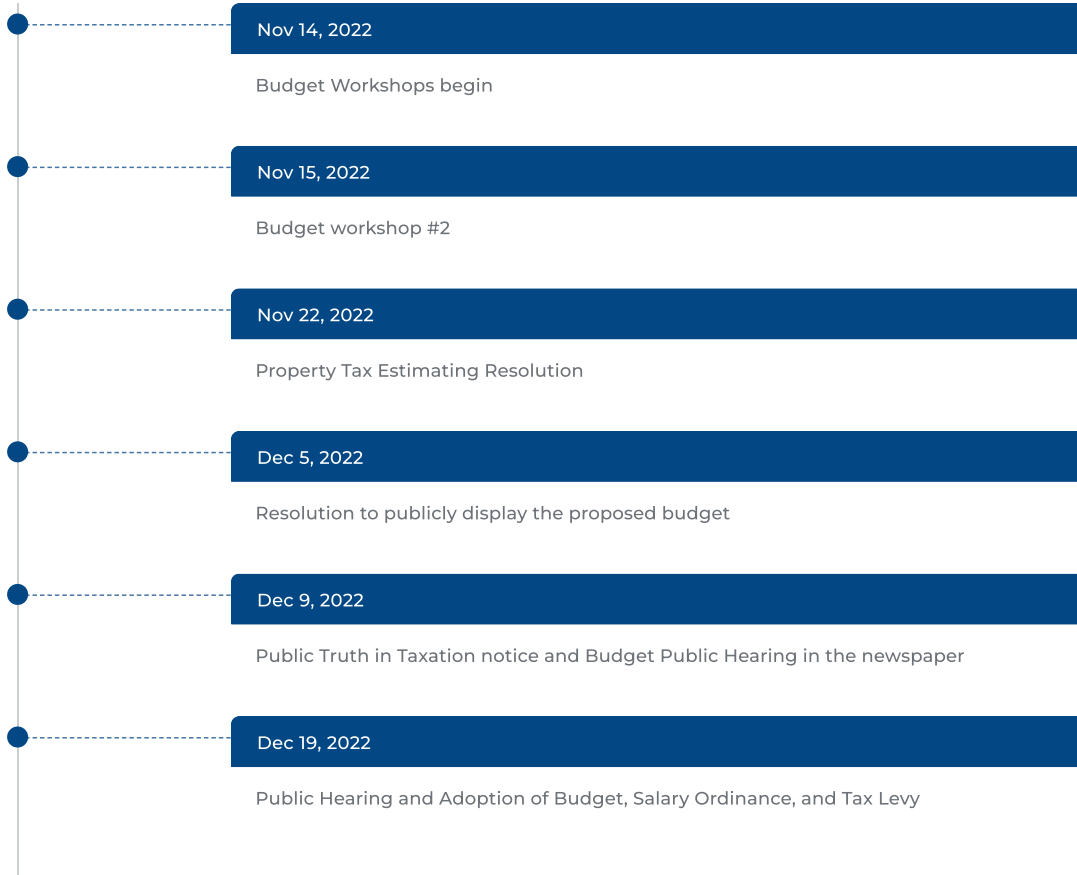
The Village Board held budget workshops in November. These workshops included a high level overview of the budget, including revenues, and a thorough review of the capital improvement plan, a review of the planned debt issuances, as well as review of operations for each of the Village's departments. In December, the Village held the necessary budget public hearing, with final adoption on December 19, 2022.

Budgetary Adoption, Control and Amendments

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, 2023, will be considered for adoption on December 19, 2022. 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. The Village's 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. New budget controls have been programmed into the new software system to track spending within each of the Village's cost centers to ensure spending aligns with the adopted budget plan.

Although much of the time and effort in preparing the budget takes place during the months of July 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 2023, quarterly budget adjustments, if needed, will be reviewed and approved by the Village Board.





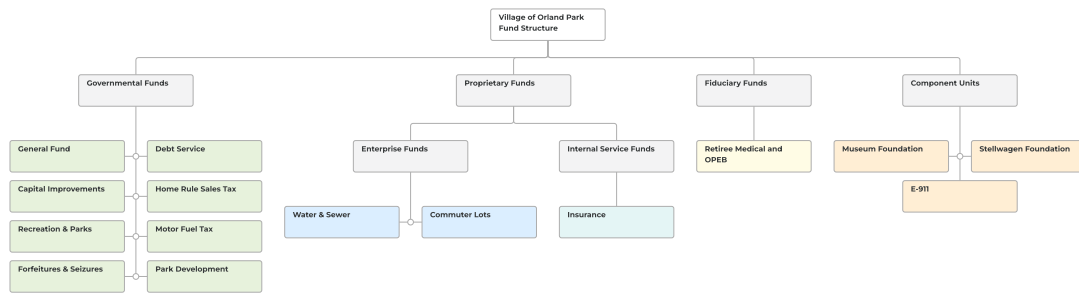
Fund Structure

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 legally adopts budgets (appropriations) for Governmental, Proprietary and Fiduciary Funds listed below. Budgets for Component units are controlled by their respective governing boards and are therefore not appropriated. Budgets for other funds used for accounting purposes are not budgeted. All of these funds are included in the Annual Comprehensive Financial Reports.

The Village fund structure is illustrated below:



Fund Structure

Government entities like the Village of Orland Park are diverse and complex, with countless legal and fiscal constraints around how we carry out our various and diverse operations. Unlike a private business, which is accounted for as a single entity, a government agency is accounted for through separate funds, each of which is a fiscal and accounting entity.

Government accounting is held to specific requirements to be completely transparent about how funds are allocated and spent versus how much profit is earned. This is primarily because citizens, who provide government revenue through property taxes, income taxes, general sales taxes, motor vehicle license taxes, public utility taxes, alcoholic beverage sales taxes, etc., want assurances their dollars are being well managed.

The three categories of funds used in government accounting including governmental funds, proprietary funds, and fiduciary funds. Then, under these three categories are various, multiple funds.

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 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 and Village operations.
 - 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.
 - Civic Center accounts for the revenues received and expenditures incurred in the operation of the Civic Center facility.
- 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. In recent years, Lines of Credit and Term Loan repayments (up to 8 years) have been accounted for in this fund.

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 Village 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, storm water 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 cost 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.
 - 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:

- 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.
- Orland Joint Emergency Telephone System accounts for the operation of the 911 police phone system, but is not included in the yearly budget as it is administered by an independent board.



Department / Fund Matrix

Operating departments have operating or capital spending in the funds marked with "X" in the matrix below.

Operating Departments											
Fund	Village Manager	Communications & Marketing	Human Resources	Finance	Officials	Information Technology	Development Services	Engineering Programs & Services	Public Works	Police / ESDA	Recreation & Parks
General	X	X	X	X	X	X	X	X	X	X	X
Debt Service				X							
Capital Improvement						X	X	X	X		
Road Excavation									X		
Home Rule Sales Tax				X							
Main Street Triangle				X			X		X		
Recreation & Parks						X			X		X
Motor Fuel Tax				X					X		
Park Development							X				
Seizure & Forfeiture										X	
Water & Sewer				X		X		X	X		
Commuter Parking				X					X		
Insurance	X			X							
Retiree Medical & OPEB	X			X							



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 and other funds used solely for balance sheet accounting purposes, 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, include 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. While some revenues and expenditures are reported, the Village does not legally adopt the budget for component units, as those funds are controlled by their respective boards.

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.

Budgetary Fund Balance

As part of the starting point for the proposed fiscal year 2023 budget, data from the 2020 Annual Comprehensive Financial Report (ACFR), which contains the most recent audited financial statements, was used to identify budgetary fund balance. Below are the sources of the fund balance data for each respective fund.

- General Fund - Unassigned Fund Balance plus \$575,946 assigned fund balance for economic development, which was eliminated in 2021
- Home Rule Sales Tax - Cash and Investments due to the large interfund payable
- Main Street Triangle - Cash and Investments due to the large interfund payable
- Recreation and Parks - Unassigned Fund Balance because a large portion of cash is tied-up in unearned revenue (i.e. registrations paid for in December for programs in January/February, for example), which has been exacerbated by COVID program cancellations
- Capital Improvement Fund – Unassigned plus Committed Fund Balance. Committed Fund balance is set aside for IDOT projects that have been completed (sometimes for a decade or more), but for which we are waiting for project close out and final billing. The large payables are included in the expenditure budget as well.
- Debt Service Fund – Cash and Investments due to the large interfund payable
- Non-Major Governmental Funds – Cash and Investments
- Water & Sewer Fund/ Commuter Parking Fund – Unrestricted Net Position
- Non-Major Governmental Funds – Cash and Investments
- Component Units – Total Net Position
- Insurance Fund – Unrestricted Net Position
- Trust Fund – Cash and Investments

The Village no longer budgets for depreciation because depreciation is a non-cash transaction (we do not pay the depreciation to anyone). Depreciation has been excluded for fund balance calculations.



Financial Management Policies

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. This section includes information on the following financial policies:

- FUND BALANCE (RESERVE) POLICIES
- CAPITAL ASSETS POLICIES
- REVENUE AND EXPENDITURE POLICIES
- BUDGETING, ACCOUNTING, AUDITING AND REPORTING POLICIES
- CAPITAL BUDGET POLICIES
- CASH MANAGEMENT & INVESTMENT POLICIES
- DEBT POLICIES

View additional information, including the definition of balanced budget, on the [Basis of Budgeting page](#).

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 Annual Comprehensive Financial Report (ACFR).

- 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 ACFR 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 legally 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 2021 calendar year was \$2,546,149,583. 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 \$219,605,402. As of January 1, 2023, the Village has \$85,968,653 in outstanding debt, including general obligation bonds (\$83,450,000) and term loans (\$2,518,653), which is 3.38% of the Village's EAV. The Village had a total of \$83,450,000 of outstanding General Obligation Bond debt as of January 1, 2023, which is 3.28% 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.

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



History of Orland Park



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 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, 66 park properties, over 100 athletic fields and courts, an outdoor ice rink, 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.

To view information on community demographics, visit the [Demographics page](#) of this budget book.



Population Overview



TOTAL POPULATION

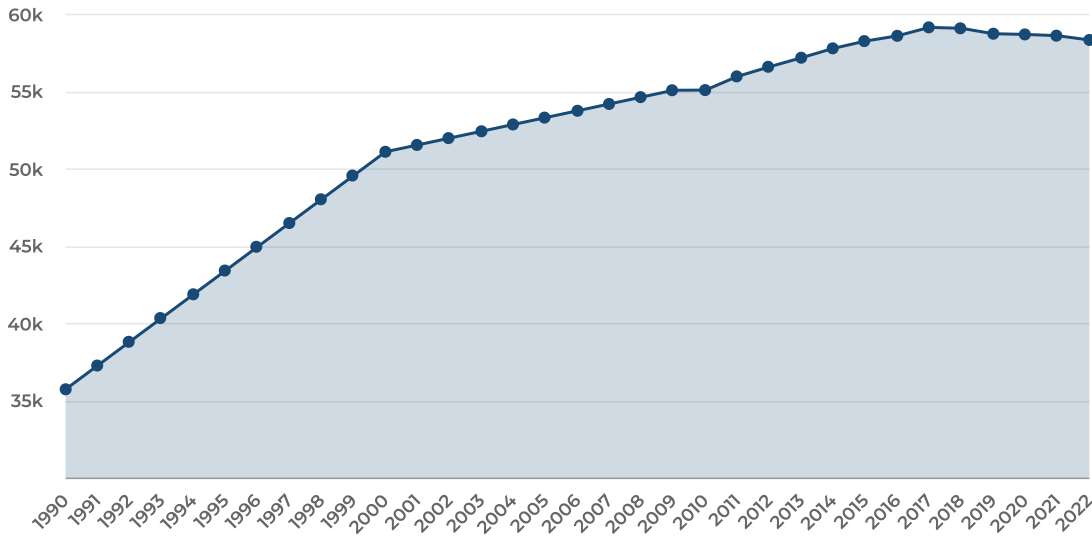
58,345

▼ **.5%**
vs. 2021

GROWTH RANK

1321 out of **2732**

Municipalities in Illinois



* Data Source: U.S. Census Bureau American Community Survey 5-year Data and the 2020, 2010, 2000, and 1990 Decennial Censuses



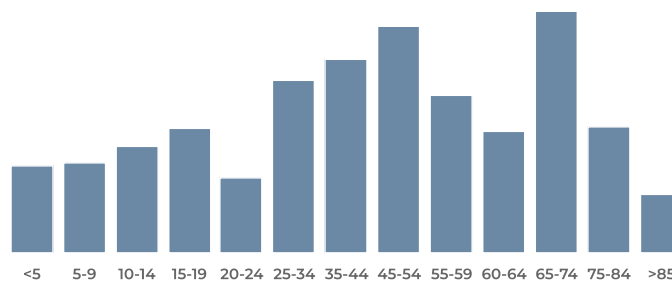
DAYTIME POPULATION

56,824

Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

* Data Source: American Community Survey 5-year estimates

POPULATION BY AGE GROUP



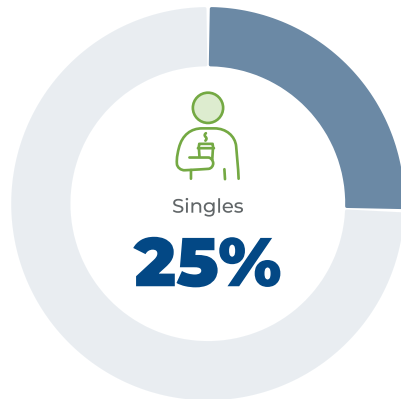
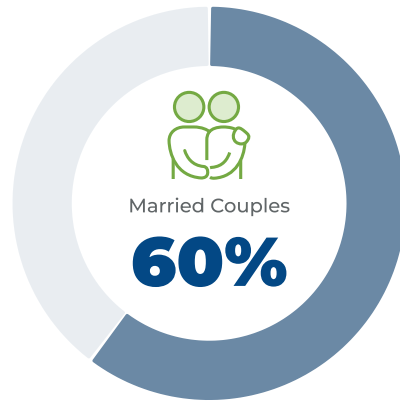
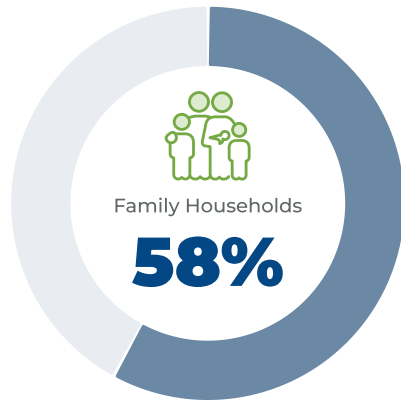
Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.

* Data Source: American Community Survey 5-year estimates

Household Analysis

TOTAL HOUSEHOLDS
22,980

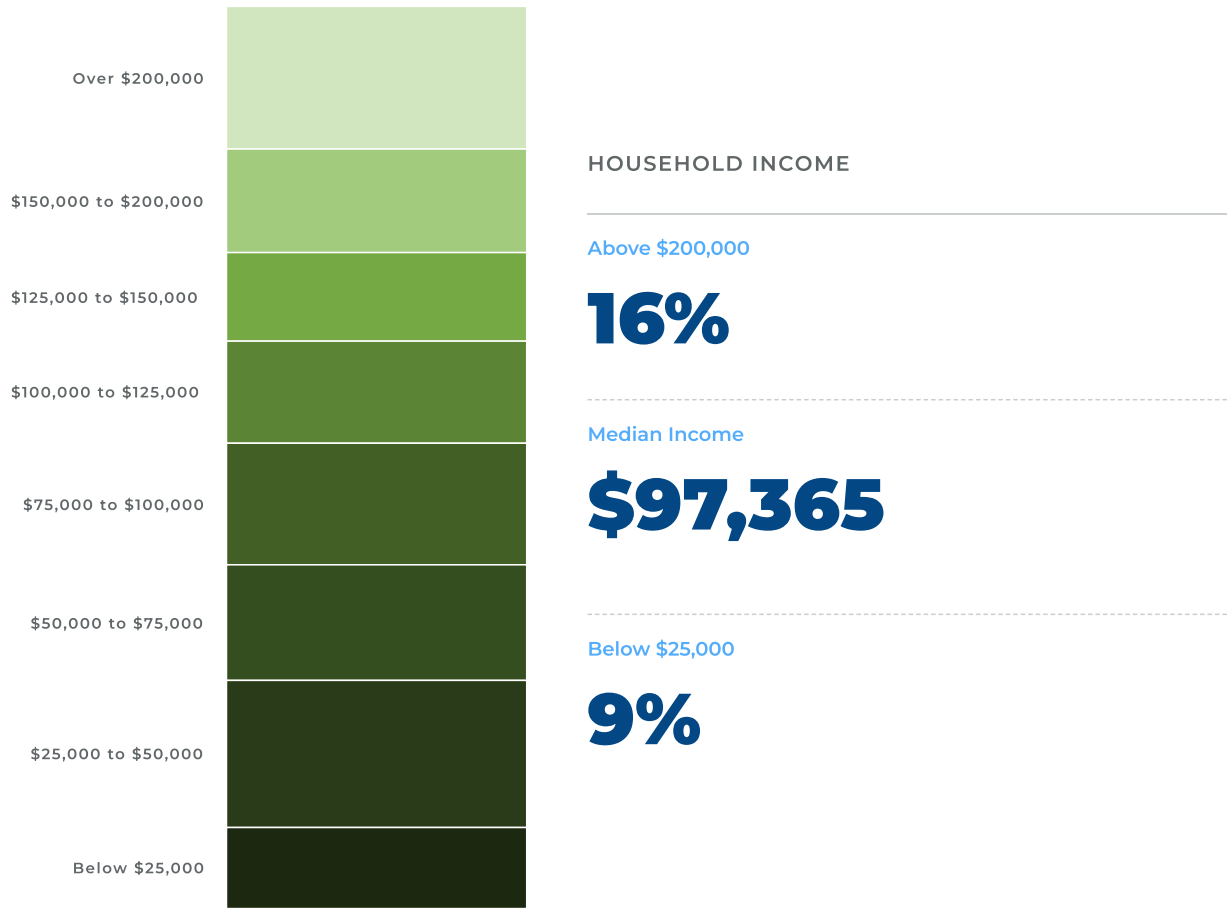
Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.



** Data Source: American Community Survey 5-year estimates*

Economic Analysis

Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.



* Data Source: American Community Survey 5-year estimates

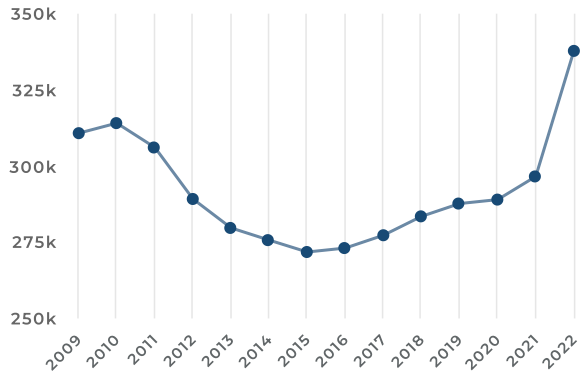


Housing Overview



2022 MEDIAN HOME VALUE

\$337,800



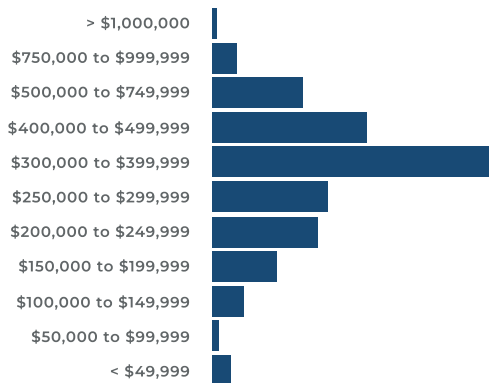
* Data Source: 2022 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

HOME OWNERS VS RENTERS

Orland Park State Avg.



HOME VALUE DISTRIBUTION



* Data Source: 2022 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

* Data Source: 2022 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.



Additional Statistics

Largest Property Taxpayers

The taxpayers listed below represent 10.81% of the Village's 2020 EAV which is \$2,545,333,971 (which excludes TIF incremental EAV totaling \$15,139,349). Reasonable efforts have been made to determine and report the largest taxpayers and to include all taxable property of those taxpayers listed. Many of the taxpayers listed, however, may own multiple parcels, and it is possible that some parcels and their valuations may not be included. The 2020 EAV is the most current available.

<u>Taxpayer</u>	<u>Description</u>	<u>2020 EAV</u>	<u>% of EAV</u>
Simon Property Group (1)	Shopping Center	\$ 98,840,562	3.88%
IRC Orland Park Place	Shopping Center	57,526,894	2.26%
Lakeview Plaza	Shopping Center	30,799,880	1.21%
Metra Triangle LLC	Commercial Real Estate	15,438,513	0.61%
Individual	Individual	13,668,554	0.54%
Realty Income IL Prop3	Real Estate	12,737,974	0.50%
B&G Realty Legal Department	Real Estate	12,187,853	0.48%
Residences of Orland Crossing	Apartments/Townhomes	11,396,	0.45%
Albertsons	Grocery Store	11,343,093	0.45%
<u>IRC Ravinia Plaza LLC</u>	<u>Shopping Center</u>	<u>11,204,007</u>	<u>0.44%</u>
Total		\$275,144,172	10.81%

(1) This is Orland Square Mall. The Village and other local taxing districts negotiated a three year agreement to maintain the same EAV.

Source: County Clerk's Office

Largest Area Employers

The following table reflects the major employers in the area surrounding the Village by the products manufactured or services performed and approximate number of employees.

<u>Company Name</u>	<u>Product or Service</u>	<u>Approximate Number of Employees</u>
Orland School District Number 13	Elementary Schools	716
The Village (1)	Government	542
Consolidated High School District Number 230	High School	538
Jewel-Osco	Retail Grocery and Pharmacy	500
Darvin Furniture	Retail Furniture, Mattress & Clearance Center	300
Lowe's	Home Improvement Center	300
Panduit (Orland Park Location)	Manufacturing Electric Component Products	300
Robert Morris University	Private University	300
Georgios Banquets & Hotel	Events & Hotel Accommodations	275
Lifetime Fitness	Fitness Club	250
The Horton Group	Insurance Agents, Brokers, & Service	200
Home Depot	Home Improvement Center	200

(1) Includes recreation employees, does not include part-time seasonal employees.

Source: The Annual Comprehensive Financial Reports of the Village for the fiscal year ended December 31, 2020.

Historical Unemployment Statistics

The following table shows the trend in annual average unemployment rates as well as the monthly unemployment rates for December 2020 and December 2021 for the Village compared with the County and the State.

	<u>The Village</u>	<u>Cook County</u>	<u>The State</u>
Average, 2016	4.8%	6.0%	5.8%
Average, 2017	4.0	5.1	4.9
Average, 2018	3.3	4.2	4.3
Average, 2019	3.0	4.0	4.0
Average, 2020 (1)	8.5	11.1	8.1
December, 2020 (1)	6.8	9.4	7.9
December, 2021 (1)	3.5	5.0	4.3



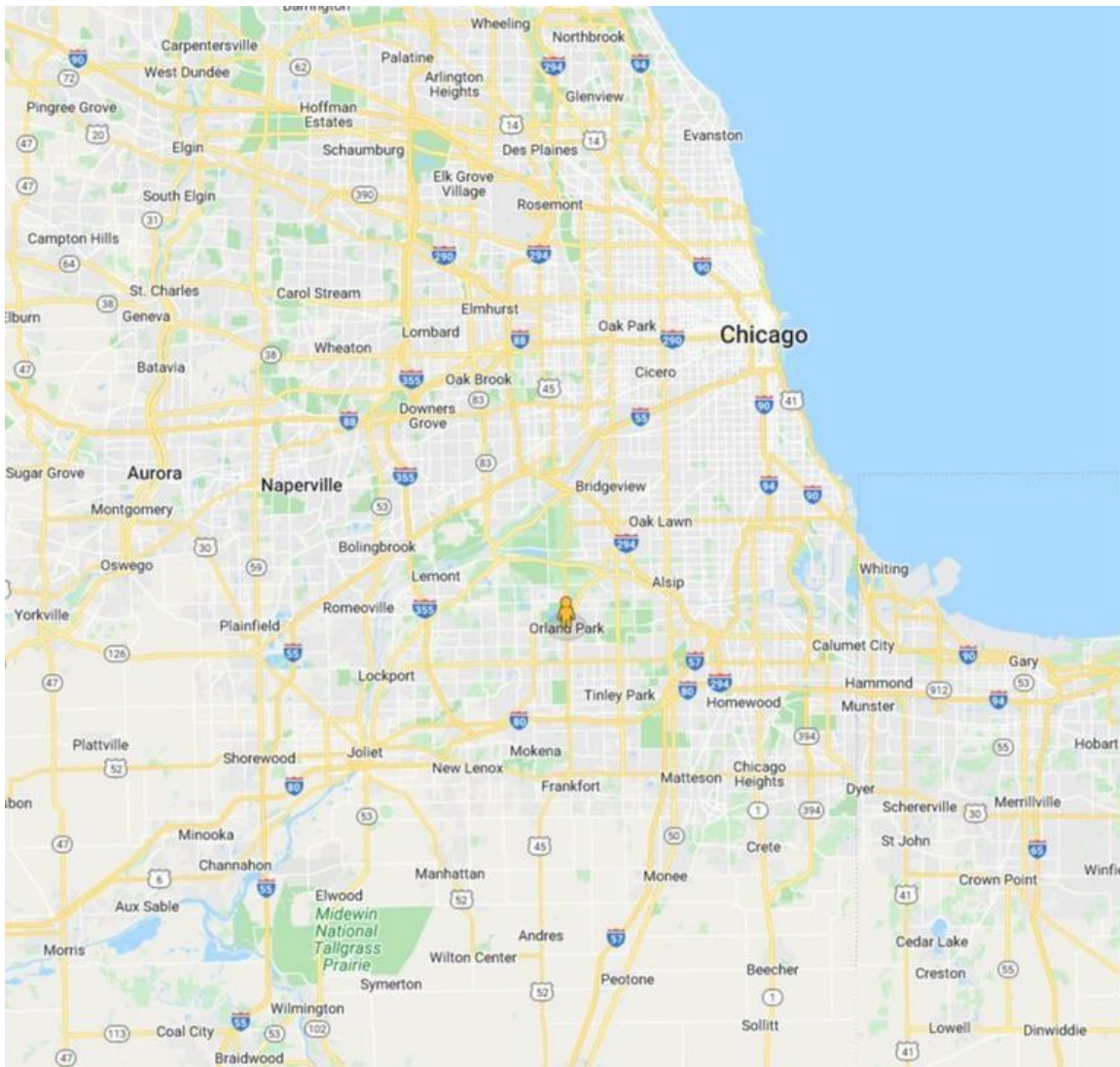
(1) The Village attributes the increase in unemployment rates to the COVID-19 pandemic.
Source: Illinois Department of Employment Security



Village Location

You can view Village maps on our [Geographical Information Systems \(GIS\) Page](#)

Chicago area map



BUDGET OVERVIEW



Village Wide Budget Overview

The schedules attached (and listed below) provide a Village-wide overview of financial activity. If you have difficulty viewing the schedules below, click on the "Financial Summaries" link below.

Budget Summary - Revenues, Expenditures, and Changes in Fund Balance, Page 1

2023 Budget Summary



Village of Orland Park

Revenues, Expenditures and Changes in Fund Balance - 2023 Preliminary Budget

Fiscal Year 2023

	General		Capital Improvement		Main Street Triangle TIF		Recreation and Parks		Home Rule Sales Tax		Other Governmental Funds		Enterprise		Component Units		Internal Service		Trust		Total Budget
	Assigned + Unassigned FF	Cash	Unassigned + Committed FF	Cash	Unassigned FF	Cash	Unassigned FF	Cash	Unassigned NP	NP	Unassigned NP	Cash	Assigned + Unassigned NP	NP	Unassigned NP	Cash	Assigned + Unassigned NP	NP	Unassigned NP	Cash	
1/1/2022 Projected Cash / Unassigned FF	\$ 30,025,191	\$ (600,617)	\$ 13,935,150	\$ 1,785,815	\$ 2,540,133	\$ 6,373,828	\$ 2,942,451	\$ 13,300,720	\$ 3,752,360	\$ 2,363,607	\$ 1,516,547	\$ 77,935,185									
2022 Projected Activity																					
Revenue	58,819,031	1,701,313	385,000	2,130,000	8,458,997	13,044,000	2,678,992	31,797,032	15,881	6,554,463	583,000	126,187,709									
Expenditures	54,385,178	5,852,367	25,532,976	8,462,242	13,300,633	70,000	256,000	36,995,149	181,310	6,644,786	998,716	145,063,358									
Transfers In/Out	(9,044,658)	5,271,871	43,261,969	(2,075,498)	4,700,000	(18,495,219)	(3,994,169)	13,585,000	150,000	-	441,514	23,950,654									
2022 Net	(4,610,825)	1,170,818	18,113,992	(791,940)	(141,636)	(5,501,219)	(1,371,177)	8,386,883	(15,429)	(60,323)	125,538	15,075,004									
Beginning Available Budget Balance	\$ 25,414,366	\$ 570,199	\$ 32,049,142	\$ 993,875	\$ 2,398,498	\$ 872,610	\$ 1,371,274	\$ 21,687,603	\$ 3,736,931	\$ 2,273,284	\$ 1,642,385	\$ 93,010,189									
Revenues:																					
Taxes	\$ 52,249,450	\$ 2,401,400	\$ -	\$ 1,431,000	\$ 1,100,000	\$ 13,315,000	\$ 1,412,796	\$ -	\$ -	\$ -	\$ -	\$ 71,909,646									
Licenses & Permits	2,944,150	-	-	-	51,250	-	-	58,000	-	75,000	-	3,148,400									
Intergovernmental	194,047	-	6,518,000	-	-	-	-	3,825,000	-	-	-	10,537,047									
Charges for Services	2,473,266	-	-	770,000	7,447,231	-	-	33,925,586	-	7,161,800	600,000	52,377,903									
Investment Income	-	50,000	-	-	-	-	-	-	-	-	-	50,000									
Fines & Forfeitures	750,000	-	-	-	-	-	200,000	-	-	-	-	950,000									
Miscellaneous	283,600	-	200,000	-	41,510	-	136,500	447,000	-	-	-	1,107,610									
Total Revenues	58,914,653	2,401,400	6,718,000	2,201,000	8,639,991	13,315,000	1,748,296	38,255,586	-	7,226,800	600,000	140,080,026									
Revenues plus transfers in and bond pr.	60,414,533	4,654,332	32,623,000	2,201,000	15,939,991	13,315,000	1,748,296	42,378,586	-	7,226,800	1,141,534	181,653,172									
151,980,626																					
Expenditures:																					
Personnel Services	\$ 38,237,686	\$ -	\$ -	\$ -	\$ 9,130,179	\$ -	\$ -	\$ 3,468,600	\$ 78,900	\$ -	\$ -	\$ 50,915,365									
Employee Other	775,671	-	-	-	380,505	-	-	26,755	735	-	-	1,183,666									
Professional Services	2,745,697	-	2,620,000	121,105	385,360	-	1,000	1,593,875	29,790	165,850	1,500	7,664,977									
Utilities	947,311	-	-	30,000	900,875	-	-	10,136,492	14,189	-	-	12,031,867									
Purchased Services	3,647,703	-	-	27,750	426,205	-	-	7,247,177	9,330	-	-	11,352,165									
Insurance	1,260,293	-	-	-	319,314	-	-	749,988	-	7,228,551	862,000	10,520,145									
Supplies	5,672,691	-	-	2,000	1,241,421	-	150,000	5,566,850	8,075	-	-	12,641,037									
Repair & Maintenance	3,380,690	-	-	11,750	1,675,530	-	-	1,400,166	12,500	-	-	6,480,838									
Rent	185,098	-	-	-	48,100	-	-	6,000	500	-	-	241,698									
Recreation Programs	-	-	-	-	645,195	-	-	-	15,500	-	-	660,695									
Miscellaneous	1,265,381	-	-	90,313	28,910	70,000	-	50,000	1,660	-	-	1,504,264									
Capital Outlay	3,473,323	-	60,956,484	4,345,500	-	-	10,000	23,840,385	-	-	-	92,668,692									
Principal & Interest	-	4,654,332	-	683,653	-	-	-	4,134,455	-	-	-	-									
Other Financing Uses	500,000	2,375	-	-	155,000	-	-	84,900	-	-	-	742,275									
Total Expenditures	62,191,844	4,654,707	63,574,484	5,215,070	15,339,594	70,000	161,000	58,230,443	165,179	7,394,401	863,500	208,611,483									
Expenditures plus transfers out	70,275,543	4,656,707	64,576,484	6,050,105	15,339,594	14,060,450	3,036,000	58,330,443	165,179	7,394,401	863,500	218,263,969									



Budget Summary - Revenues, Expenditures, and Changes in Fund Balance, Page 2

2023 Budget Summary



Village of Orland Park

Revenues, Expenditures and Changes in Fund Balance - 2023 Preliminary Budget

Fiscal Year 2023

	General	Debt Service	Capital Improvement	Main Street Triangle TP	Recreation and Parks	Home Rule Sales Tax	Other Governmental Funds	Enterprise	Component Units	Internal Service	Trust	Total Budget
Excess (Deficiency) of Revenue Over (Under) Expenditures	(3,276,991)	(2,255,307)	(56,806,484)	(3,114,070)	(6,899,603)	13,245,000	1,387,296	(20,074,857)	(165,179)	(157,601)	(263,500)	(68,530,837)
Other Financing Sources (Uses):												
Operating Transfers In	1,500,000	2,252,932	17,955,000	-	7,300,000	-	-	123,000	-	-	541,554	29,672,486
Bond Proceeds	-	-	7,900,000	-	-	-	-	4,000,000	-	-	-	11,900,000
Operating Transfers Out	(11,082,001)	-	(1,000,000)	(735,035)	-	(14,010,450)	(2,845,000)	-	-	-	-	(29,672,486)
Total Other Financing Sources (Uses)	(9,582,001)	2,252,932	24,855,000	(735,035)	7,300,000	(14,010,450)	(2,845,000)	4,123,000	-	-	541,554	11,900,000
Net Change in Fund Balance	(12,855,992)	(2,375)	(31,953,484)	(3,849,105)	600,397	(765,450)	(1,257,704)	(15,951,857)	(165,179)	(157,601)	278,054	(56,630,837)
Fund Balance at 1/1/2022	25,414,388	570,199	32,049,142	993,875	2,395,498	872,610	1,371,274	21,087,603	3,736,931	2,273,284	1,642,385	93,010,189
Projected Fund Balance 12/31/2022	\$ 12,558,396	\$ 567,824	\$ 95,658	\$ (2,855,230)	\$ 2,995,895	\$ 107,160	\$ 113,570	\$ 5,735,747	\$ 3,571,752	\$ 2,115,683	\$ 1,920,439	\$ 26,926,893
GAAP to Cash Adjustment:												
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Fund Balance After Depreciation	12,558,396	567,824	95,658	(2,855,230)	2,995,895	107,160	113,570	5,735,747	3,571,752	2,115,683	1,920,439	26,926,893
Fund Balance / Exp	20.3%	12.2%	0.2%	-53.7%	19.6%	153.1%	70.5%	9.6%	2162.4%	28.6%	222.4%	12.9%
Capital Outlay	\$ 3,473,323	\$ -	\$ 60,956,484	\$ 4,365,500	\$ -	\$ -	\$ 10,000	\$ 23,863,385	\$ -	\$ -	\$ -	\$ 92,668,692
Operating Expenditures (w/o transfers)	\$ 58,718,221	\$ 4,655,707	\$ 2,620,000	\$ 949,570	\$ 15,339,594	\$ 70,000	\$ 151,000	\$ 34,467,058	\$ 165,179	\$ 7,394,401	\$ 863,500	\$ 115,942,791
Fund Balance / OpExp	21.4%	12.2%	3.7%	-303.7%	18.6%	153.7%	73.2%	16.6%	2162.4%	28.6%	222.4%	22.2%



	2021 Actuals	2022 Projected Actuals	2023 Budget
GENERAL FUND			
Revenue	59,131,737	60,319,031	60,414,553
Expenditure	52,004,746	64,929,833	73,273,545
Net	7,126,992	(4,610,802)	(12,858,992)
Fund Balance	22,898,199	30,025,191	25,414,388
Operating Transfers Out	1,315,000	10,544,655	11,082,001
Operating Expenditures	50,689,745	54,385,178	62,191,544
FB as % of Expenditure	59.2%	46.7%	20.2%
RECREATION & PARKS			
Revenue	14,739,024	13,158,997	15,939,991
Expenditure	11,808,601	13,300,633	15,339,594
Net	2,930,423	(141,636)	600,397
Fund Balance	(390,290)	2,540,133	2,398,498
FB as % of Expenditure	21.5%	18.0%	19.6%
HOME RULE SALES TAX			
Revenue	11,608,712	13,064,000	13,315,000
Expenditure	9,826,843	18,565,219	14,080,450
Net	1,781,869	(5,501,219)	(765,450)
Fund Balance	4,591,959	6,373,828	872,610
PARKS DEVELOPMENT			
Revenue	136,245	135,500	135,500
Expenditure	115,710	8,000	1,356,000
Net	20,535	127,500	(1,220,500)
Fund Balance	1,073,237	1,093,772	1,221,272
MOTOR FUEL			
Revenue	3,554,715	2,393,492	1,412,796
Expenditure	2,709,685	3,994,169	1,500,000
Net	845,030	(1,600,677)	(87,204)
Fund Balance	800,785	1,645,815	45,138
FORFEITURE & SEIZURE			
Revenue	8,440	150,000	200,000
Expenditure	57,909	248,000	150,000
Net	(49,469)	(98,000)	50,000
Fund Balance	252,419	202,950	104,950
ROAD EXACTION			
Revenue	291,036	300,000	200,000
Expenditure	438	-	1,000,000

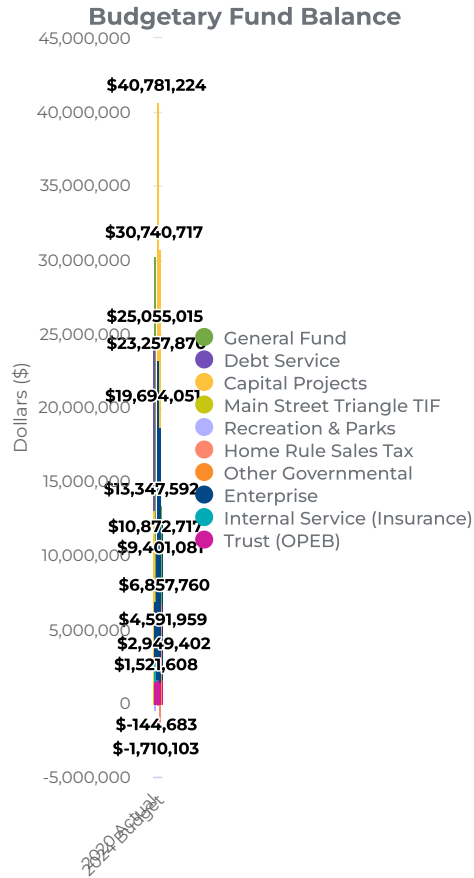


Net	290,598	300,000	(800,000)
Fund Balance	261,109	551,707	851,707
CAPITAL IMPROVEMENT			
Revenue	26,869,944	43,346,969	32,423,000
Expenditure	26,276,751	25,532,976	63,576,484
Net	593,192	17,813,992	(31,153,484)
Fund Balance	12,790,251	13,383,443	31,197,436
MAIN STREET TRIANGLE			
Revenue	2,105,664	2,130,000	2,201,000
Expenditure	1,619,691	2,921,940	6,050,105
Net	485,973	(791,940)	(3,849,105)
Fund Balance	1,299,842	1,785,815	993,875
WATER & SEWER			
Revenue	32,743,858	45,213,532	42,198,586
Expenditure	26,379,600	36,835,142	58,157,739
Net	6,364,258	8,378,390	(15,959,153)
Fund Balance	6,930,220	13,294,478	21,672,869
FB as % of Expense	50.4%	58.8%	9.8%
COMMUTER PARKING			
Revenue	266,385	168,500	180,000
Expenditure	237,370	160,007	172,704
Net	29,015	8,493	7,296
Fund Balance	(72,459)	(43,444)	(34,951)
RETIREE MEDICAL & OPEB			
Revenue	976,996	1,124,554	1,141,554
Expenditure	958,002	998,716	863,500
Net	18,994	125,838	278,054
Fund Balance	1,794,093	1,813,087	1,938,925
INSURANCE			
Revenue	7,151,791	6,554,463	7,236,800
Expenditure	7,603,434	6,644,786	7,394,401
Net	(451,643)	(90,323)	(157,601)
Fund Balance	2,815,250	2,363,607	2,273,284
DEBT SERVICE FUND			
Revenue	4,539,350	7,023,183	4,654,332
Expenditure	29,321,125	5,852,367	4,656,707
Net	(24,781,775)	1,170,816	(2,375)
Fund Balance	24,181,158	(600,617)	570,199
Village Total			
Revenue	164,123,898	195,082,221	181,653,112
Expenditure	168,919,906	179,991,788	247,571,229



Net		(4,796,008)	15,090,433	(65,918,117)
Fund Balance	79,225,773	74,429,765	89,520,198	23,602,080
FB as % of Expenditure		44.1%	49.7%	9.5%

Fund Balance Summary



Fund Balance History of Major Funds

To view budgeted fund balances, please [visit the Executive Summary here](#).

Fund Balance Changes

Fund balance is the difference between assets and liabilities in a governmental fund. Since the governmental funds report information on a modified accrual basis of accounting and current financial resources measurement focus, with a few exceptions, the governmental funds balance sheet reports cash and other financial resources (such as receivables) as assets and amounts owed that are expected to be paid off within a short period of time as liabilities. The fund balance in any given fund is essentially what is left over after the fund's assets (what is owned) have been used to meet its liabilities (what is owed).

According to the Governmental Accounting Standards Board (GASB), fund balance is to be displayed in the following classifications depicting the relative strength of the spending constraints placed on the purposes for which resources can be used:

- Nonspendable fund balance—amounts that are not in a spendable form (such as inventory) or are required to be maintained intact (such as the corpus of an endowment fund)
- Restricted fund balance—amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation
- Committed fund balance—amounts constrained to specific purposes by a government itself, using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest-level action to remove or change the constraint
- Assigned fund balance—amounts a government intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority
- Unassigned fund balance—amounts that are available for any purpose; these amounts are reported only in the general fund.

Previously, a large amount of interfund payables and receivables related to the Main Street Triangle (MST) and related debt were factored into the Village's fund balance. It is unlikely that these payables will be paid back before the MST Tax Increment Financing (TIF) expires. In addition, other funds may include non spendable fund balance, or their basis of accounting may differ. As such, we focus on budgetary fund balance, which means the financial resources that are available to be budgeted.

As part of the starting point for the proposed fiscal year 2023 budget, data from the most recent Annual Comprehensive Financial Report (ACFR) was extrapolated for purposes of establishing fund balances. Below are the sources of the fund balance data for each respective fund.

GENERAL FUND – The total FY2023 available budgetary fund balance (excluding non-spendable and restricted fund balance) for the General Fund is projected to have an approximate decrease of \$12,149,452, as existing fund balance is planned to be transferred to the Capital Projects Fund for needed capital investment. The available fund balance for FY2023 is estimated at \$16,563,968. The budgetary fund balance excludes Nonspendable fund balance, which is primarily the amount due from the Main Street Triangle TIF Fund of \$15,451,920. This amount will be reimbursed if the TIF Fund receives sufficient incremental property taxes or other development related revenues. The remainder of the reserve includes \$575,946 that was previously assigned for economic development purposes, but was utilized in 2021 for property tax levy reduction. Additional restricted fund balance, \$87,141 for future police expenditures related to DUI fines collected, a contingency reserve of 5% of budgeted operating expenditures equaling \$2,687,981 and an excess cash reserve of 15% of budgeted operating expenditures, totaling \$8,063,964, leaving an additional unassigned fund balance of \$2,613,314.

HOME RULE SALES TAX FUND – The total FY2023 fund balance for the Home Rule Sales Tax Fund is projected to decrease by approximately \$5,789,247. The decrease is due to utilizing fund balance to fund capital projects in the Capital Projects Fund and the Water & Sewer Fund.

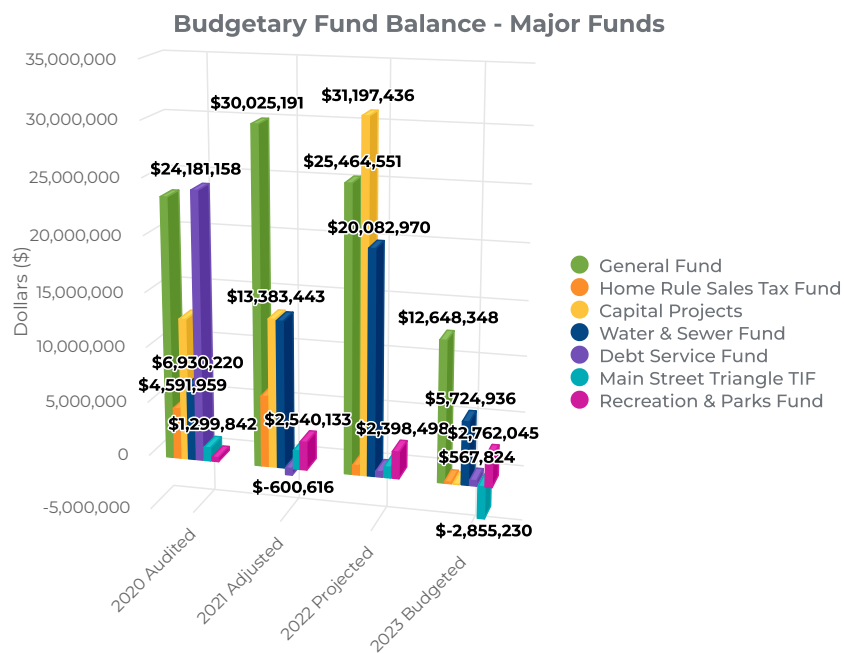


MAIN STREET TRIANGLE TIF FUND – The deficit fund balance reflected will remain until incremental property taxes, or other TIF related revenues, are generated from development and are available to sufficiently cover the deficit. The fund balance that is presented excludes significant amounts of funds that are due to other funds. Funds remaining in the TIF fund upon expiration will be used to pay down any remaining debt service as well as amounts due to other funds.

WATER AND SEWER FUND – The fund balance is projected to decrease by \$5,801,447 to fund needed capital improvements. 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. A rate study was completed in 2022. The total reserve for FY2022 is \$4,620,031, excluding depreciation.

DEBT SERVICE FUNDS – The fund balance decreased significantly in FY2021 due to the payment of large balloon payments (totaling nearly \$24 million) for G.O. bond debt relating to the MST TIF. Going forward, fund balance should remain stable with revenues matching debt service payments.

CAPITAL IMPROVEMENT FUND – The fund balance will decrease significantly in FY2023 due to large capital project investments. This fund continues to be the source of funding for several major road construction projects, building improvement projects, and vehicles and equipment.



Budgetary Fund Balance - By Fund

The Village has some large interfund payables and receivables that impact fund balance. As a result, those funds cannot use audited fund balance as a basis for budgeting. The fund balance used for budgeting for each fund is explained below.

- General Fund - Unassigned Fund Balance plus \$575,946 assigned fund balance for economic development, which was eliminated in 2021
- Home Rule Sales Tax - Cash and Investments due to the large interfund payable
- Main Street Triangle - Cash and Investments due to the large interfund payable
- Recreation and Parks - Unassigned Fund Balance because a large portion of cash is tied-up in unearned revenue (i.e. registrations paid for in December for programs in January/February, for example), which has been exacerbated by COVID program cancellations
- Capital Improvement Fund – Unassigned plus Committed Fund Balance. Committed Fund balance is set aside for IDOT projects that have been completed (sometimes for a decade or more), but for which we are waiting for project close out and final billing). The large payables are included in the expenditure budget as well.
- Debt Service Fund = Cash and Investments due to the large interfund payable
- Non-Major Governmental Funds = Cash and Investments
- Water & Sewer Fund/ Commuter Parking Fund = Unrestricted Net Position
- Non-Major Governmental Funds = Cash and Investments
- Component Units = Total Net Position
- Insurance Fund = Unrestricted Net Position
- Trust Fund = Cash and Investments



Strategic Plan

The FY2023 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

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. The Village is developing a five-year Financial Plan which includes a long-term financial forecast for capital needs, a Water Rate Study which is in process, a long-term Vehicle Study. Details about department goals and objectives can be found in the strategic plans of the Village's operating departments, as reflected throughout the FY2023 Annual Budget document.



Long Term Financial Planning

Financial Planning

The Government Finance Officers Association (GFOA) outlines a number of best practices. According to their list of best practices, and one relating to long-term planning, is the establishment of strategic plans. GFOA identifies the following.

Strategic planning is a comprehensive and systematic management tool designed to help organizations assess the current environment, anticipate and respond appropriately to changes in the environment, envision the future, increase effectiveness, develop commitment to the organization's mission and achieve consensus on strategies and objectives for achieving that mission.

GFOA further recommends that, "all governmental entities use some form of strategic planning to provide a long-term perspective for service delivery and budgeting, thus establishing logical links between authorized spending and broad organizational goals."

Similar to all municipalities, Orland Park has difficult decisions to make every budget year. The long-term financial plan will help provide context for these decisions and will illustrate the fiscal consequences of each policy choice. The plan will include a projection of revenues and expenditures based on historical trends of current policies and services and expenditure projections that include capital replacement. In addition to the strategic plan, other long term planning documents that will be referenced include:

Completed

- ADA Transition Plan
- Parks Assessment Report
- Risk Management Plan
- Fleet Assessment Study
- Water Risk and Resiliency Assessment
- Storm Water Master Plan
- National Citizen Survey and Community Assessment Survey for Older Adults
- Water Rate Study
- Village Facilities-Space Utilization Study
- Public Works Site Master Plan
- Road/Sidewalk/Path Maintenance and Reconstruction Program

In Progress / to be completed

- Parks Master Plan (Humphrey, Schussler, Centennial and Centennial West) (To be completed in 2022, utilizing ARPA funding for the next phase)
- Village Facilities-Space Utilization Study
- Comprehensive Land Use Plan and Unified Development Ordinance Update (will commence in 2023)

Continued programs of note

- Historic Building Restorations and Improvements
 - The Humphrey House, Stellwagen Farm and Boley Farm will be stabilized and improved. This project was initiated in 2022 and will continue into 2023.

The development of the Village's inaugural long-term financial plan will be an extension of the continued and progressive path of effective financial management.

[MAY 2023 UPDATE: At the May 15, 2023 Committee of the Whole, this Capital Improvement Plan and Five Year Financial Plan  was presented, seeking community feedback before consideration on June 5, 2023]



2023-2027 Capital Improvement Plan and Five Year Financial Plan

[Approved by the Village Board on June 5, 2023]

The Village utilizes two forward looking documents to ensure that the Village continues to maintain its financial health while fulfilling its mission:

- Capital Improvement Plan (CIP)
- Five-Year Financial Plan

The Capital Improvement Plan and the Five-Year Financial Plan will be guiding documents used to ensure that the Village systematically proceeds with continuing to provide first class public services. They also provide important data points that guide both expenditure and revenue options.

Capital Improvement Plan (CIP) Summary


A budget document is split into two main parts: (1) The Operating Budget, and (2) the Capital Improvement Budget. The Operating Budget provides access to general financial information for the Village. It contains estimates of the total resources expected to come into the Village and the total appropriations to fund Village services. Each fund and anticipated revenue and expenditure budget are described within the Operating Budget, including explanations of any major increases and decreases of budgeted amounts.

The Capital Improvement Budget contains cost estimates and details regarding capital improvement projects. Examples of capital improvement projects include Village infrastructure projects, information technology improvements and rolling stock. The Capital Improvement Budget also displays the anticipated funding sources and the financing plan of the project.

Five-Year Financial Plan Summary

The Five-Year Financial Plan is a tool to help the Village Board and the community better understand the Village's fiscal outlook and engage in long-term strategic resource planning. Similar to all municipalities, Orland Park has difficult decisions to make every budget year. The Five-Year Financial Plan will help provide context for these decisions and illustrates the fiscal consequences of each policy choice.

The Five-Year Financial Plan presents the causes of projected imbalances and provides a tool for examining various policy options and facilitating dialogue about those choices. The purpose of this Plan is to begin to identify and examine some of the major issues leading up to the budget process and provide a tool for planning to address those issues over a multi-year timeframe.

Click [Here](#) to view a full copy of the Orland Park Capital Improvement Plan and Five-Year Financial Plan. 

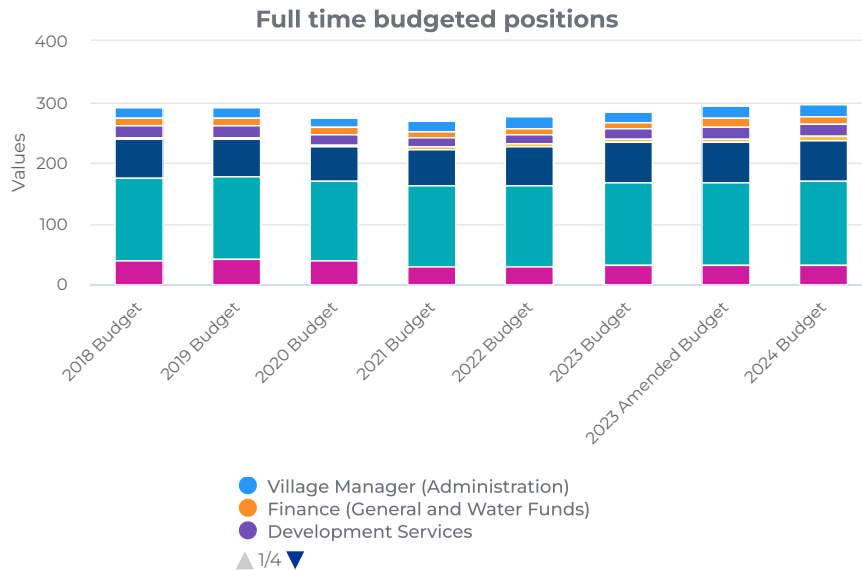


Personnel Changes

For the past few years, the Village has eliminated a number of positions. None of the eliminated positions have been sworn police positions. Throughout 2022, a number of full time positions were removed or added, with some work being outsourced where appropriate. Positions that were added include: Code Enforcement Officer, Inspector, two Executive Assistants, and one full time Development Services Representative.

After a number of position reductions over the past few years, several new positions are being added in areas where long term staffing costs are more affordable than outsourcing, or have been offset by eliminating part time staff. This year's budget includes the addition of 1 full time HR Coordinator and 1 Public Improvement Technician II. The Assistant Human Resources Director position was removed from the budget. There are a total of 285 full time employees in the budget.

Budgeted full time positions



Full Time Personnel



Click below to download a copy of the Budget in Brief



FUND SUMMARIES





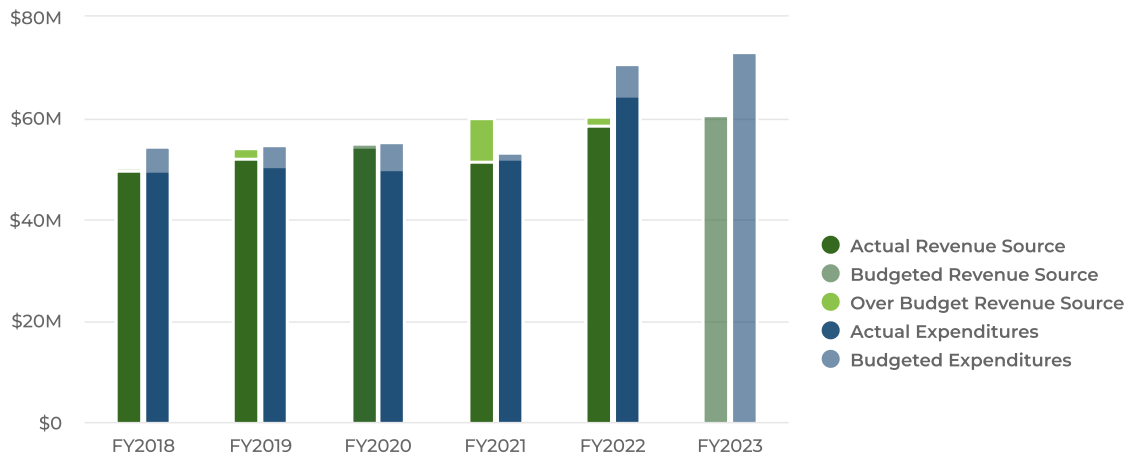
General Fund

Summary

The General Fund reflects the operations of the following departments:

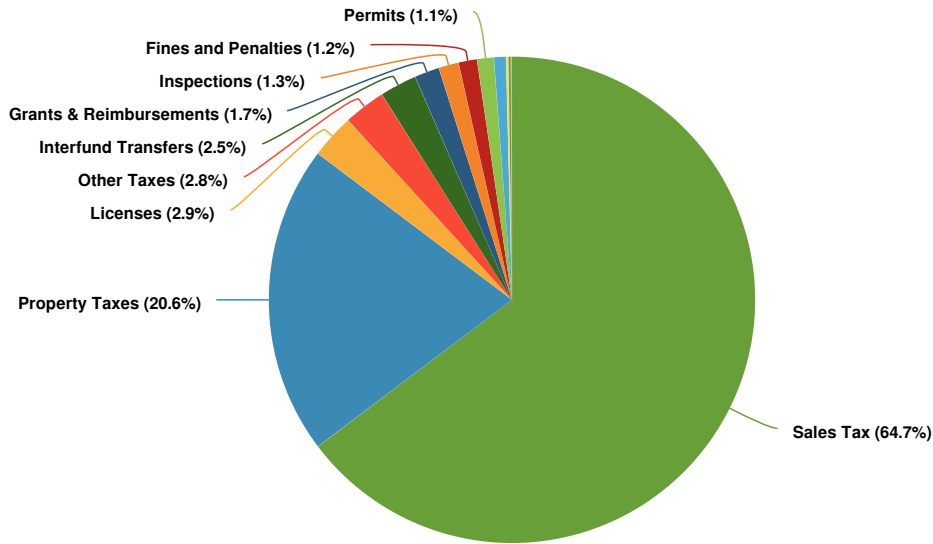
1. Village Manager*
2. Communications & Marketing
3. Human Resources
4. Finance
5. Officials
6. Commissions & Special Events
7. Department of Information Technology
8. Development Services
9. Engineering Programs & Services
10. Public Works
11. Natural Resources & Facilities Operations
12. Grounds Maintenance
13. Police
14. Police Information Technology
15. Emergency Services Disaster Agency

*Village Clerk Budget is included in the Village Manager Office Budget for 2023.

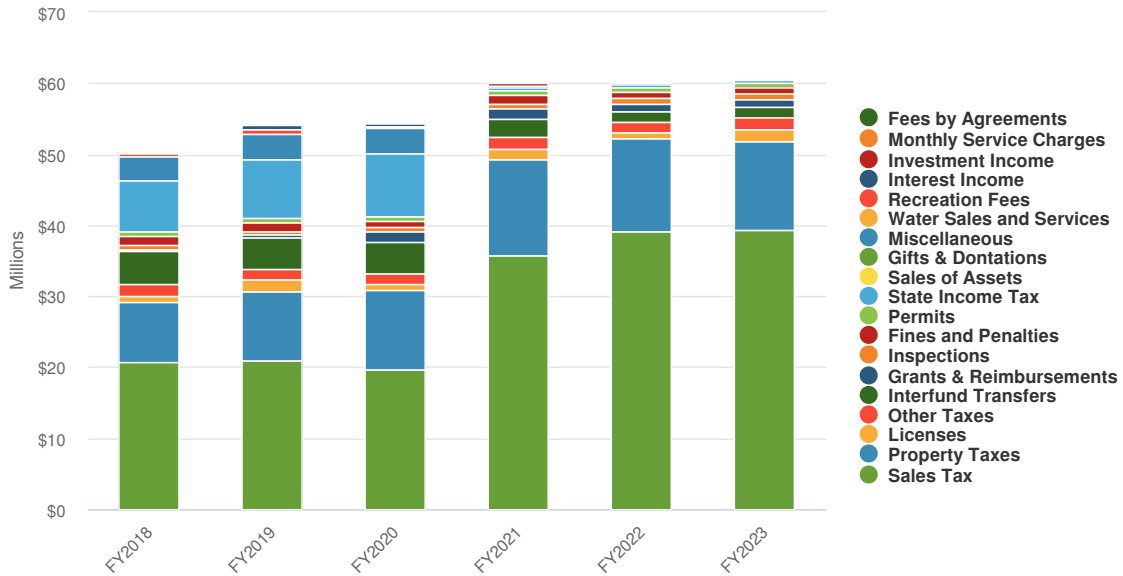


Revenues by Source

Projected 2023 Revenues by Source



Budgeted and Historical 2023 Revenues by Source



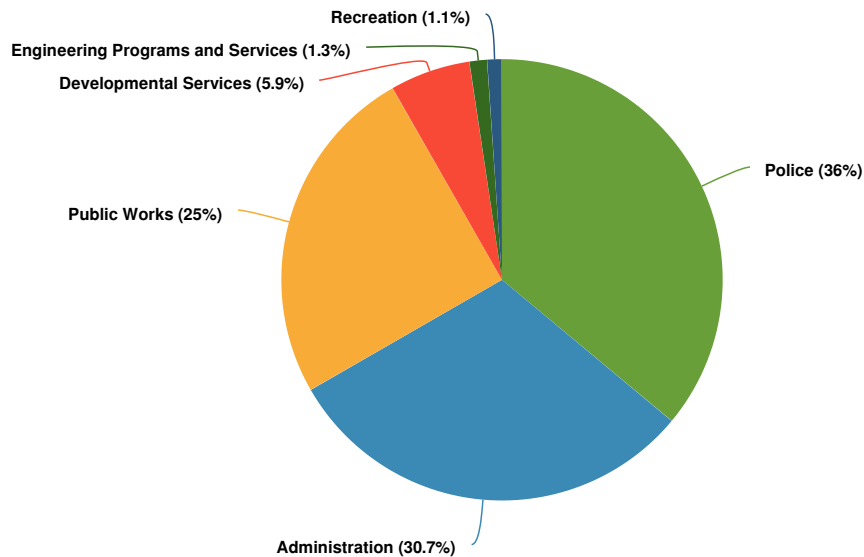
Name	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)
Revenue Source				
Other Taxes	\$1,635,000	\$1,700,000	\$1,687,000	-0.8%
Licenses	\$798,650	\$911,850	\$1,786,850	96%
Inspections	\$811,910	\$687,730	\$811,910	18.1%



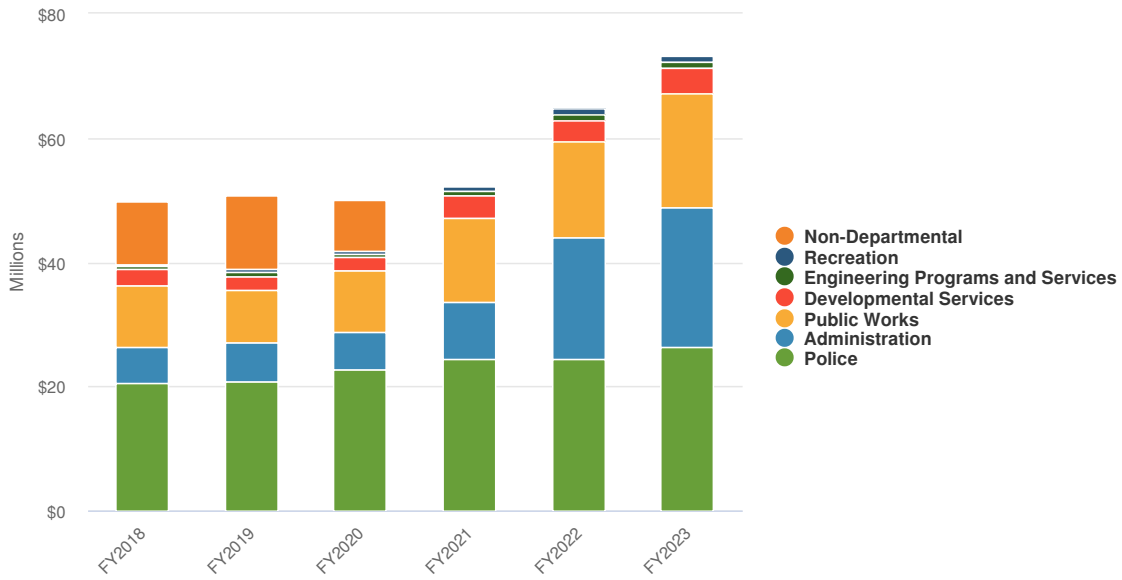
Name	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)
State Income Tax	\$464,264	\$465,273	\$477,698	2.7%
Fines and Penalties	\$750,000	\$1,540,000	\$750,000	-51.3%
Water Sales and Services	\$15,300	\$12,380	\$15,300	23.6%
Investment Income	\$200,000	\$137,901	\$0	-100%
Gifts & Dontations	\$94,500	\$165,300	\$98,500	-40.4%
Sales of Assets	\$100,000	\$78,000	\$100,000	28.2%
Property Taxes	\$13,061,549	\$13,318,770	\$12,494,544	-6.2%
Sales Tax	\$39,144,201	\$36,736,670	\$39,288,139	6.9%
Interfund Transfers	\$1,500,000	\$1,500,000	\$1,500,000	0%
Permits	\$676,000	\$637,431	\$676,000	6.1%
Grants & Reimbursements	\$1,042,557	\$800,630	\$1,003,512	25.3%
Miscellaneous	\$25,100	\$10,500	\$25,100	139%
Total Revenue Source:	\$60,319,031	\$58,702,435	\$60,714,553	3.4%

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



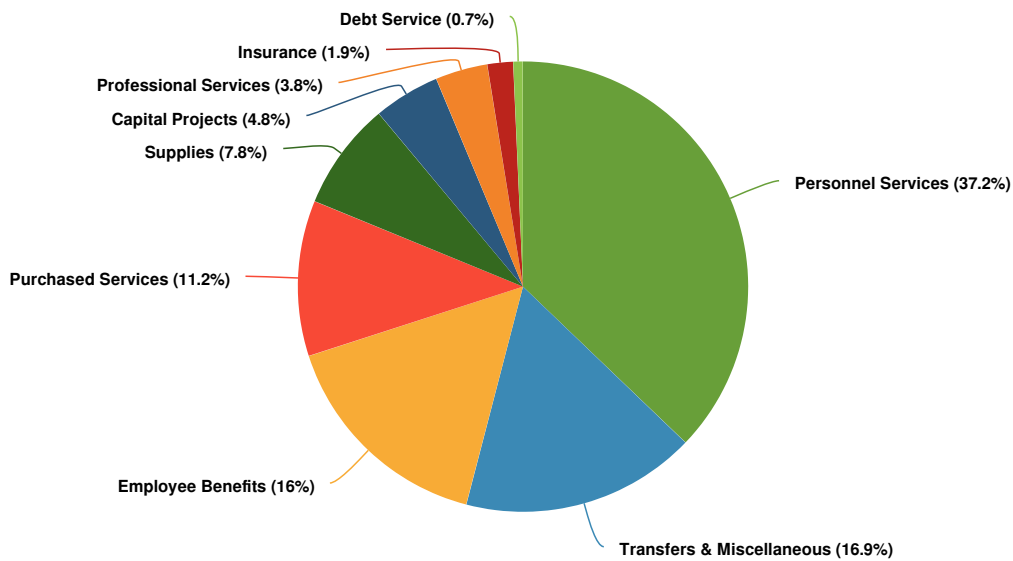
Name	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)
Expenditures				
Administration	\$19,644,171	\$20,840,756	\$22,413,560	7.5%
Total Administration:	\$19,644,171	\$20,840,756	\$22,413,560	7.5%
Developmental Services				
Dev Services Administration	\$760,493	\$900,664	\$901,588	0.1%
Development Services- Building	\$1,082,422	\$1,275,482	\$1,229,316	-3.6%
Development Services- Planning	\$408,341	\$726,223	\$809,272	11.4%
Development Services-Econ Dev	\$1,239,131	\$1,335,170	\$1,372,525	2.8%
Total Developmental Services:	\$3,490,387	\$4,237,539	\$4,312,700	1.8%
Engineering Programs and Services				
Engineering	\$818,928	\$960,416	\$939,967	-2.1%
Total Engineering Programs and Services:	\$818,928	\$960,416	\$939,967	-2.1%
Police				
Police	\$24,443,893	\$26,290,095	\$26,356,534	0.3%
Total Police:	\$24,443,893	\$26,290,095	\$26,356,534	0.3%
Public Works				
Public Works - Administration	\$722,009	\$659,040	\$776,441	17.8%
PW-Nat. Resources & Facilities	\$7,611,340	\$9,714,870	\$9,050,643	-6.8%
PW - Streets	\$4,847,636	\$4,948,846	\$6,314,444	27.6%
PW- Pace	\$134,362	\$136,635	\$41,127	-69.9%



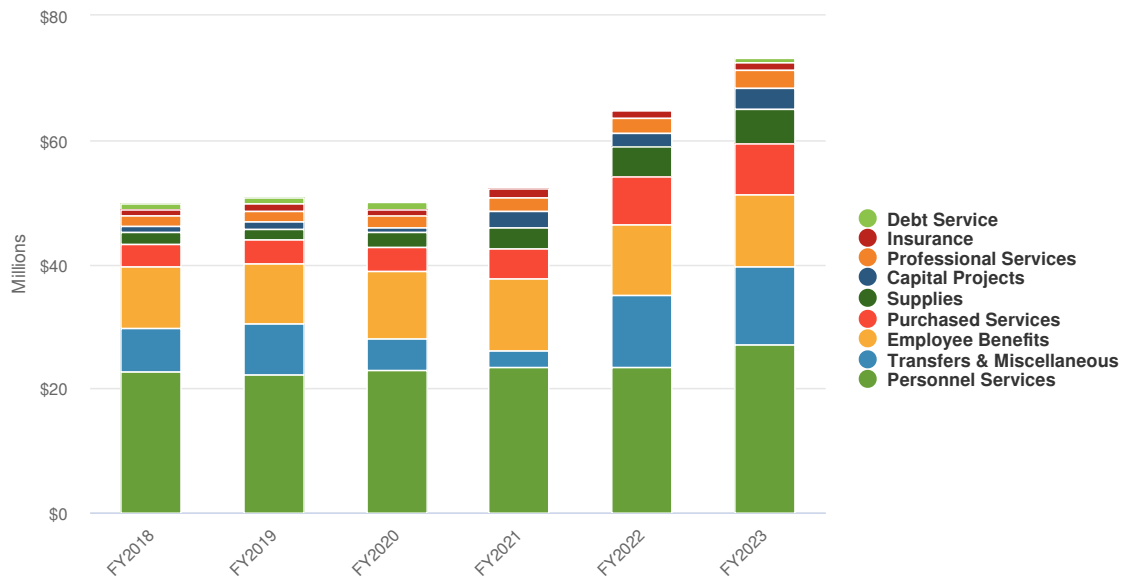
Name	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)
PW - Vehicles & Equipment	\$2,001,280	\$2,073,176	\$2,127,775	2.6%
Total Public Works:	\$15,316,627	\$17,532,568	\$18,310,430	4.4%
Recreation	\$974,827	\$990,512	\$783,206	-20.9%
Total Recreation:	\$974,827	\$990,512	\$783,206	-20.9%
Total Expenditures:	\$64,688,833	\$70,851,887	\$73,116,397	3.2%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



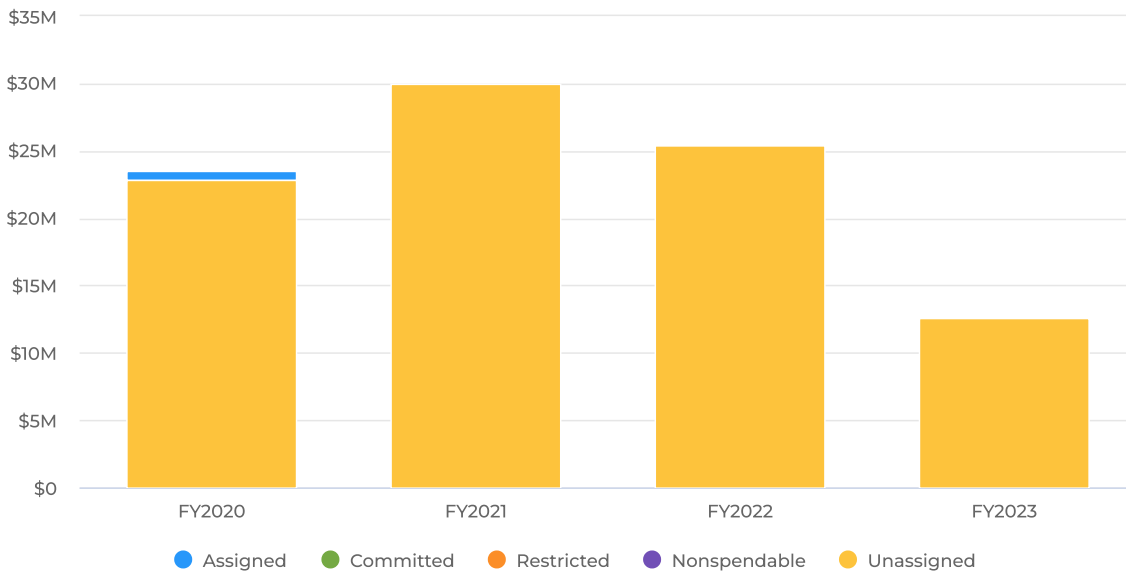
Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)
Expense Objects				
Personnel Services	\$23,358,240	\$24,987,280	\$27,186,316	8.8%
Employee Benefits	\$11,353,466	\$12,143,850	\$11,669,893	-3.9%
Professional Services	\$2,407,989	\$3,083,380	\$2,745,697	-11%
Purchased Services	\$7,805,930	\$8,526,056	\$8,160,802	-4.3%
Insurance	\$1,058,759	\$1,429,451	\$1,360,293	-4.8%
Supplies	\$4,705,616	\$4,501,910	\$5,672,691	26%
Capital Projects	\$2,284,323	\$3,398,885	\$3,473,323	2.2%
Debt Service	\$0	\$600,000	\$500,000	-16.7%
Transfers & Miscellaneous	\$11,714,511	\$12,181,075	\$12,347,382	1.4%
Total Expense Objects:	\$64,688,833	\$70,851,887	\$73,116,397	3.2%

Fund Balance

Projections



	FY2022	FY2023	% Change
Fund Balance	—	—	
Unassigned	\$25,414,388	\$12,555,396	-50.6%
Assigned	\$0	\$0	0%
Committed	\$0	\$0	0%
Restricted	\$0	\$0	0%
Total Fund Balance:	\$25,414,388	\$12,555,396	-50.6%



	FY2022	FY2023	% Change
Nonspendable	\$0	\$0	0%
Total Fund Balance:	\$25,414,388	\$12,555,396	-50.6%



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.



Special Revenue

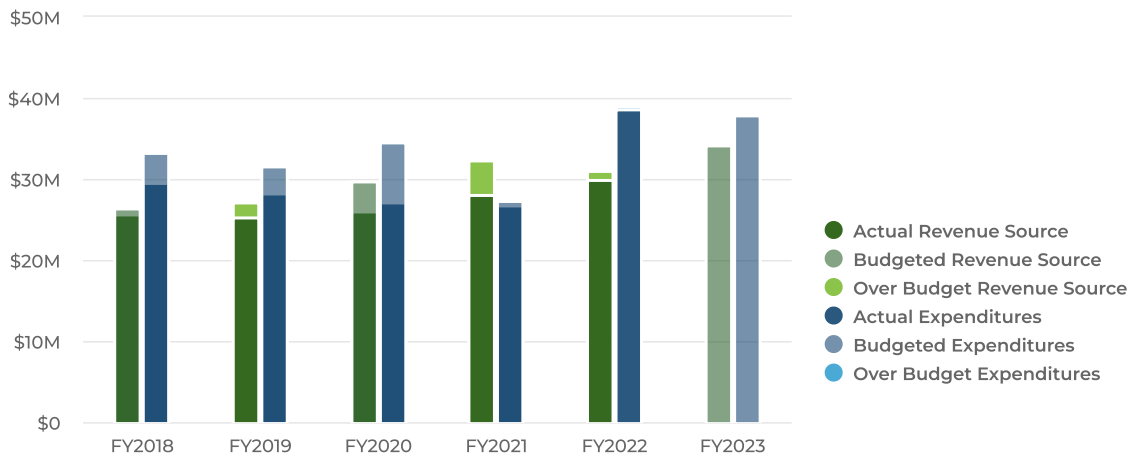
Municipalities may use the motor fuel tax revenue only for road maintenance and improvement programs authorized by the State and the Illinois Department of Transportation (IDOT). The use of motor fuel tax revenues is subject to an annual audit by IDOT.

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.

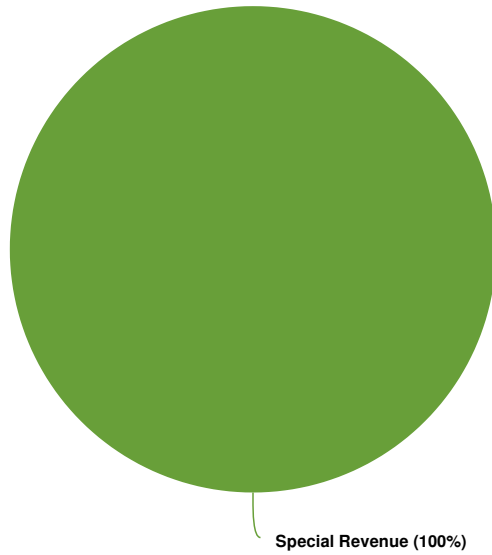
Summary

The Village of Orland Park is projecting \$34.31M of revenue in FY2023, which represents a 14.5% increase over the prior year. Budgeted expenditures are projected to decrease by 1.8% or \$711.91K to \$38.04M in FY2023.

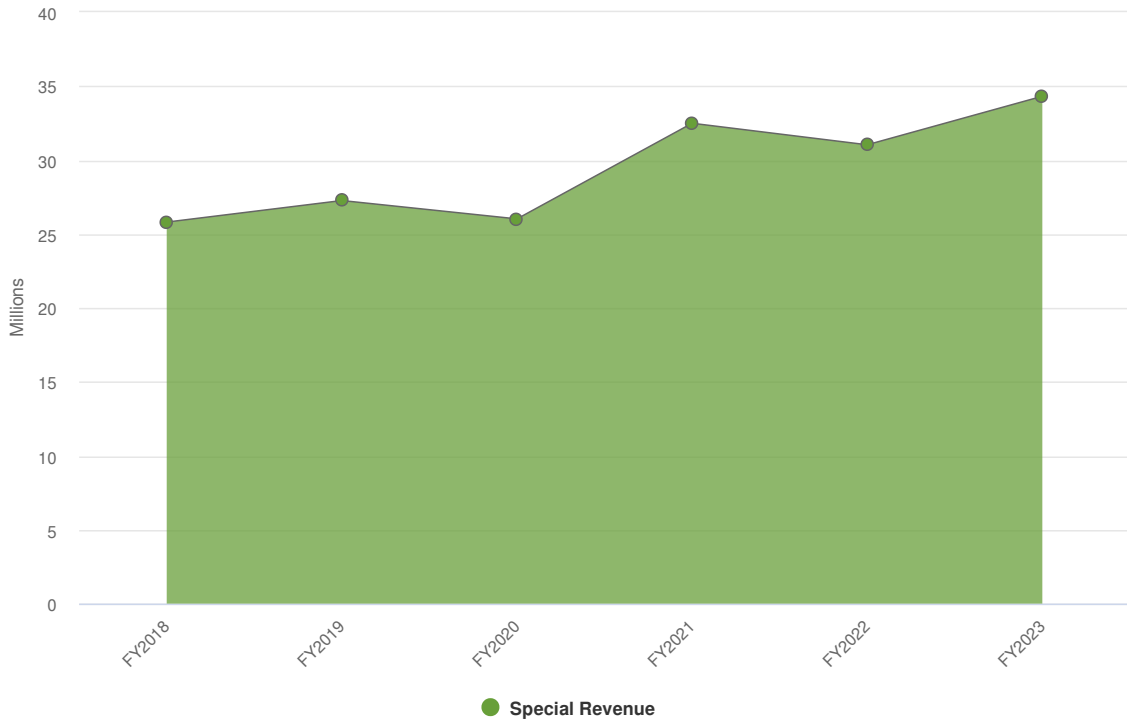


Revenue by Fund

2023 Revenue by Fund



Budgeted and Historical 2023 Revenue by Fund



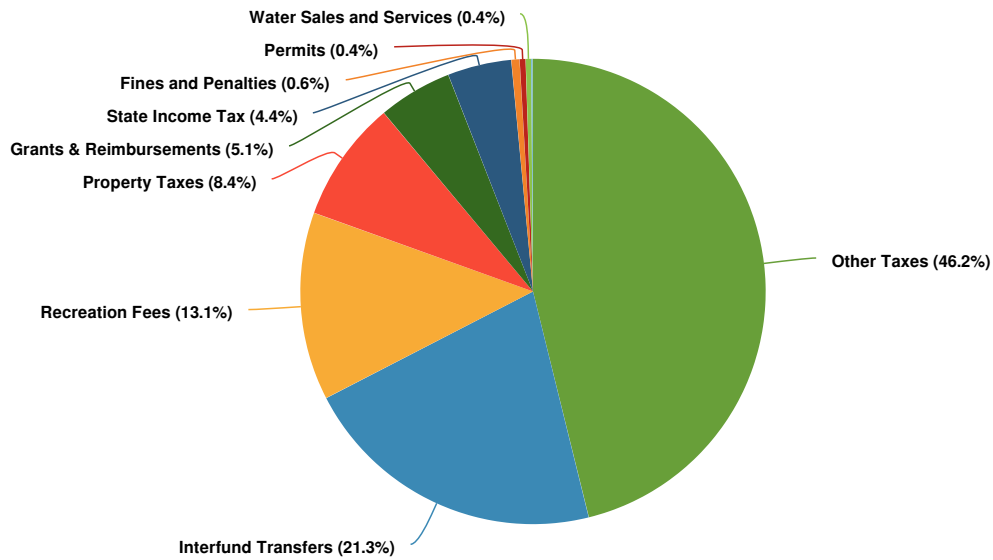
Name	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)
Special Revenue	\$31,031,989	\$29,963,113	\$34,313,507	14.5%



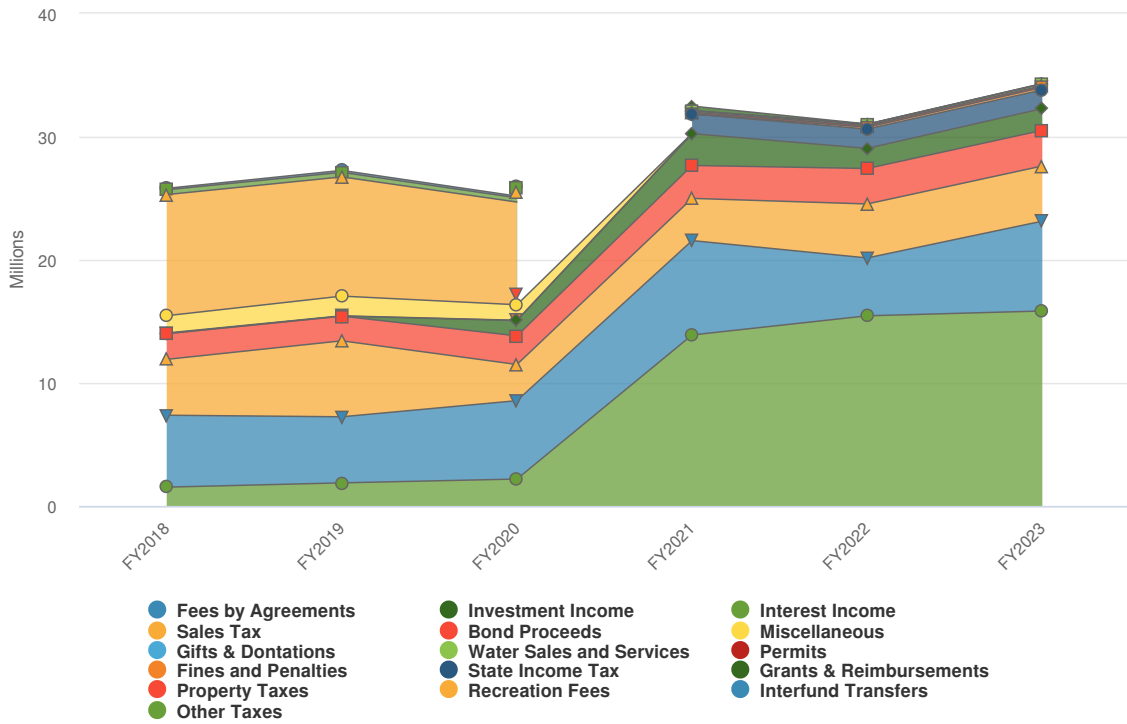
Name	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)
Total Special Revenue:	\$31,031,989	\$29,963,113	\$34,313,507	14.5%

Revenues by Source

Projected 2023 Revenues by Source



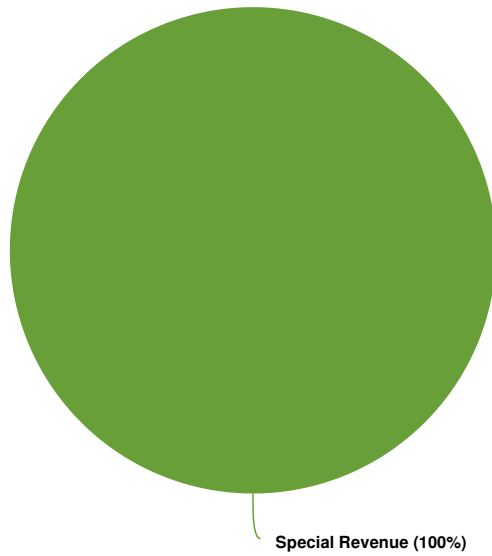
Budgeted and Historical 2023 Revenues by Source



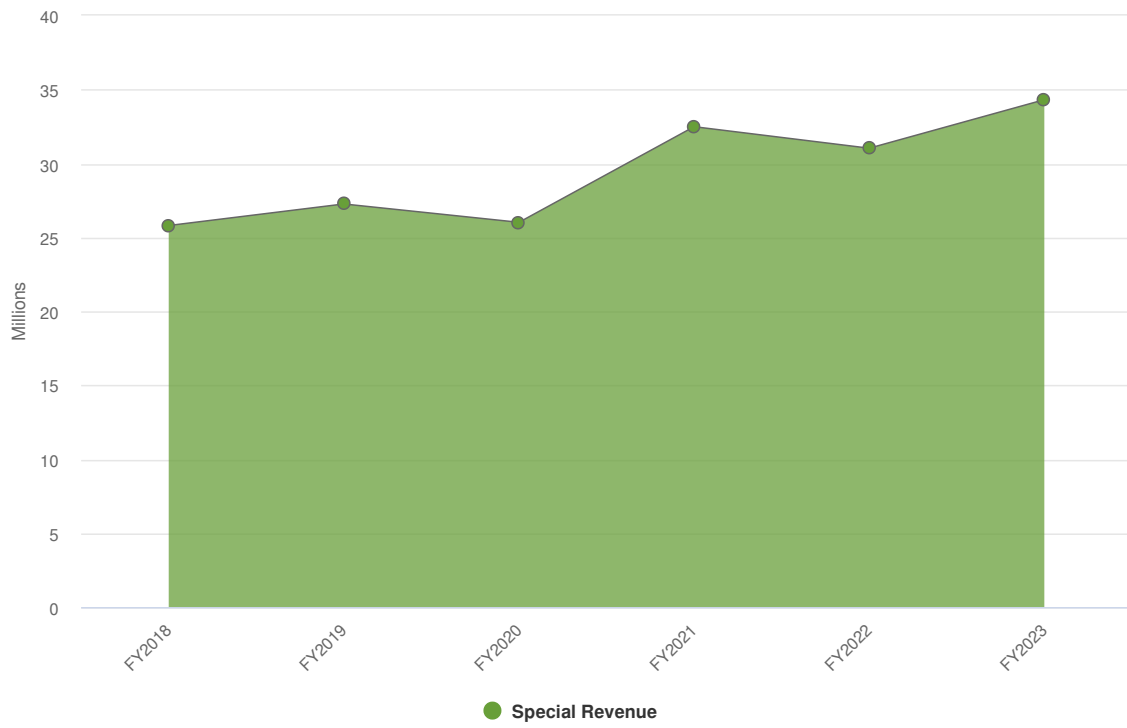
Name	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)
Revenue Source				
Other Taxes	\$15,447,492	\$14,935,555	\$15,837,016	6%
State Income Tax	\$1,568,310	\$1,478,996	\$1,519,996	2.8%
Fines and Penalties	\$150,000	\$29,000	\$200,000	589.7%
Water Sales and Services	\$94,324	\$145,277	\$130,277	-10.3%
Investment Income	\$10,000	\$52,061	\$0	-100%
Gifts & Dontations	\$18,525	\$38,500	\$38,860	0.9%
Property Taxes	\$2,880,766	\$2,878,995	\$2,894,322	0.5%
Interfund Transfers	\$4,700,000	\$4,500,000	\$7,300,000	62.2%
Permits	\$135,500	\$150,732	\$140,000	-7.1%
Grants & Reimbursements	\$1,633,660	\$1,702,695	\$1,766,855	3.8%
Miscellaneous	\$7,270	\$3,050	\$3,150	3.3%
Recreation Fees	\$4,386,142	\$4,048,252	\$4,483,031	10.7%
Total Revenue Source:	\$31,031,989	\$29,963,113	\$34,313,507	14.5%

Revenue by Department

Projected 2023 Revenue by Department



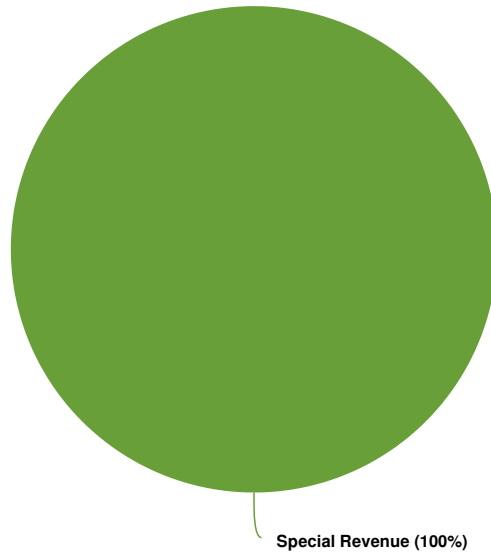
Budgeted and Historical 2023 Revenue by Department



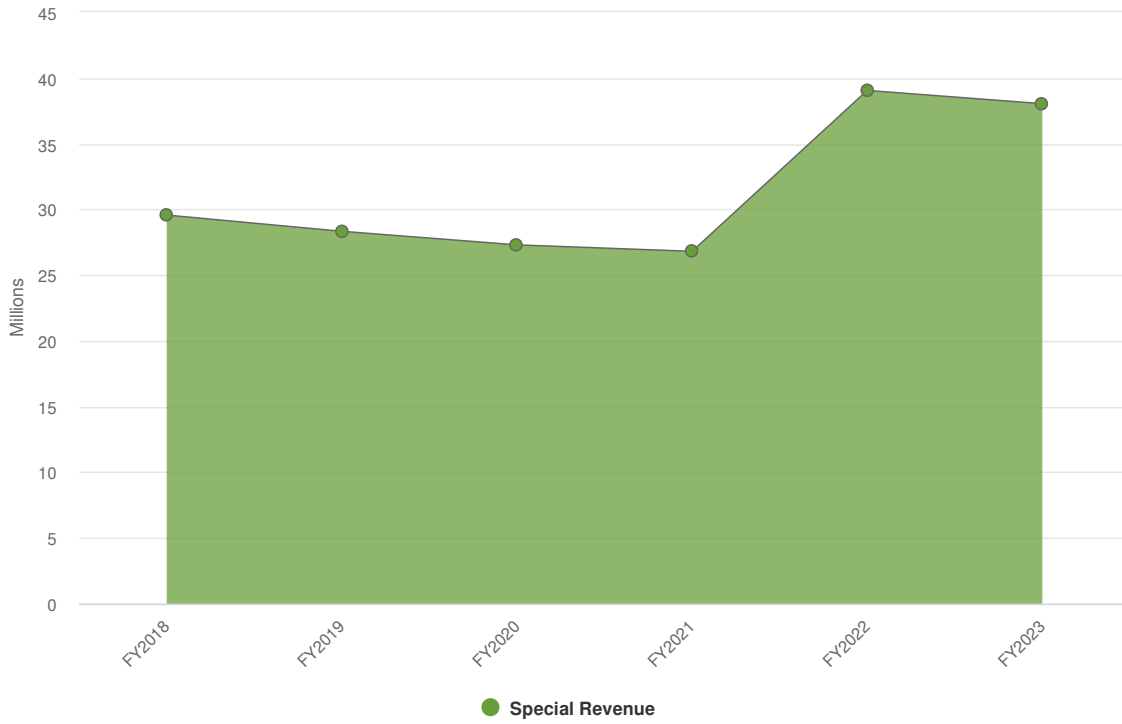
Name	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)
Revenue				
Special Revenue	\$31,031,989	\$29,963,113	\$34,313,507	14.5%
Total Revenue:	\$31,031,989	\$29,963,113	\$34,313,507	14.5%

Expenditures by Fund

2023 Expenditures by Fund



Budgeted and Historical 2023 Expenditures by Fund



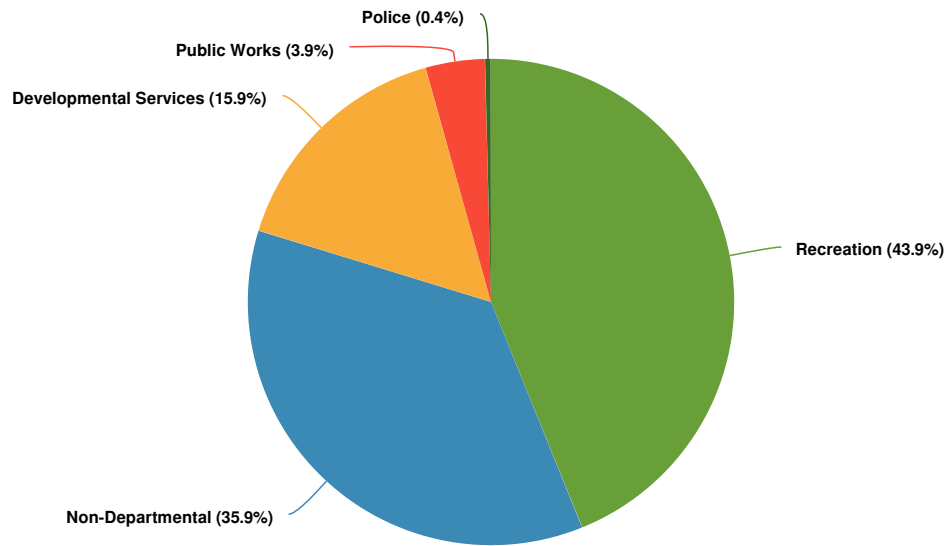
Name	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)
Special Revenue	\$39,047,960	\$38,750,607	\$38,038,699	-1.8%



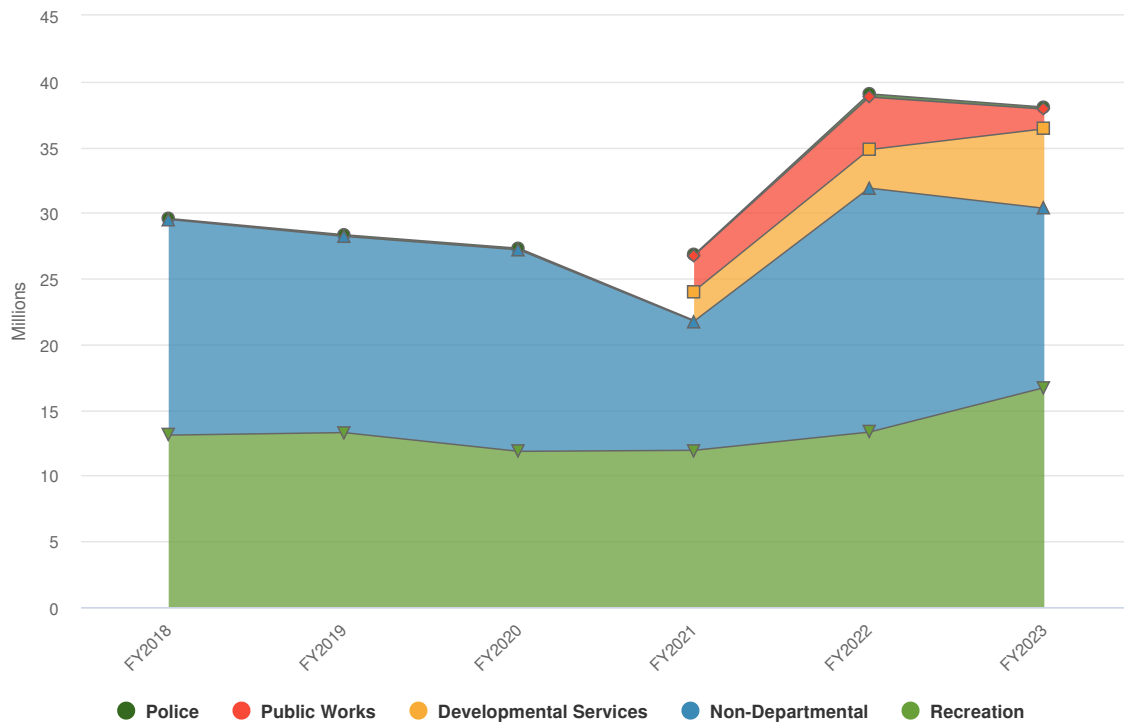
Name	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)
Total Special Revenue:	\$39,047,960	\$38,750,607	\$38,038,699	-1.8%

Expenditures by Function

Budgeted Expenditures by Function



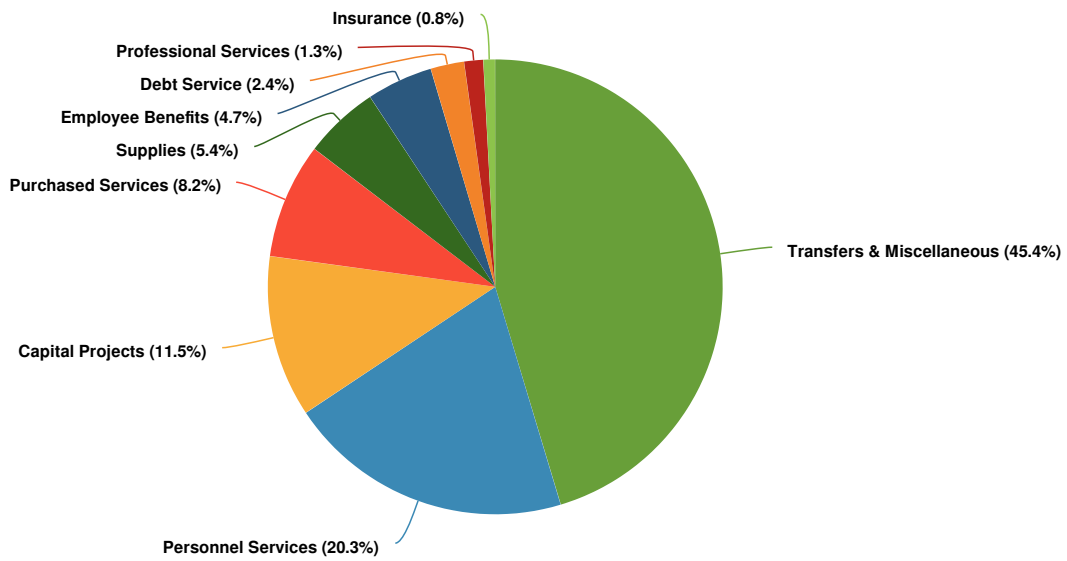
Budgeted and Historical Expenditures by Function



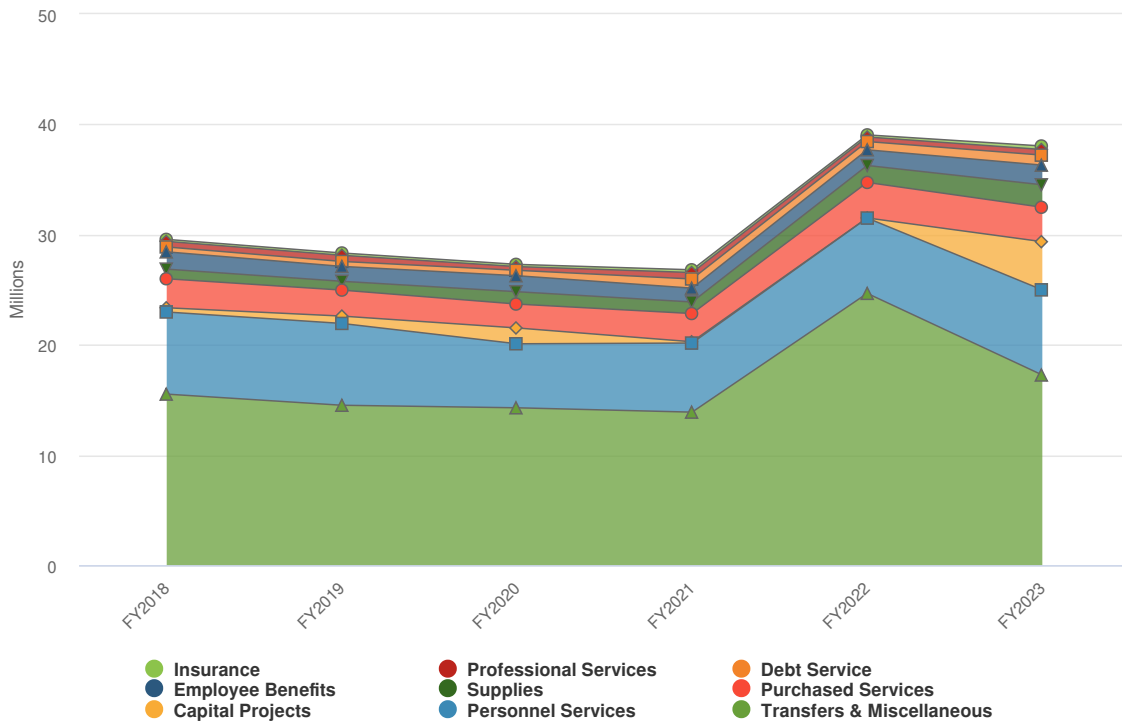
Name	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)
Expenditures				
Developmental Services	\$2,931,940	\$2,405,541	\$6,050,105	151.5%
Police	\$248,000	\$0	\$150,000	N/A
Public Works	\$3,994,169	\$3,994,169	\$1,500,000	-62.4%
Recreation	\$13,308,633	\$14,114,023	\$16,695,594	18.3%
Non-Departmental	\$18,565,219	\$18,236,875	\$13,643,000	-25.2%
Total Expenditures:	\$39,047,960	\$38,750,607	\$38,038,699	-1.8%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



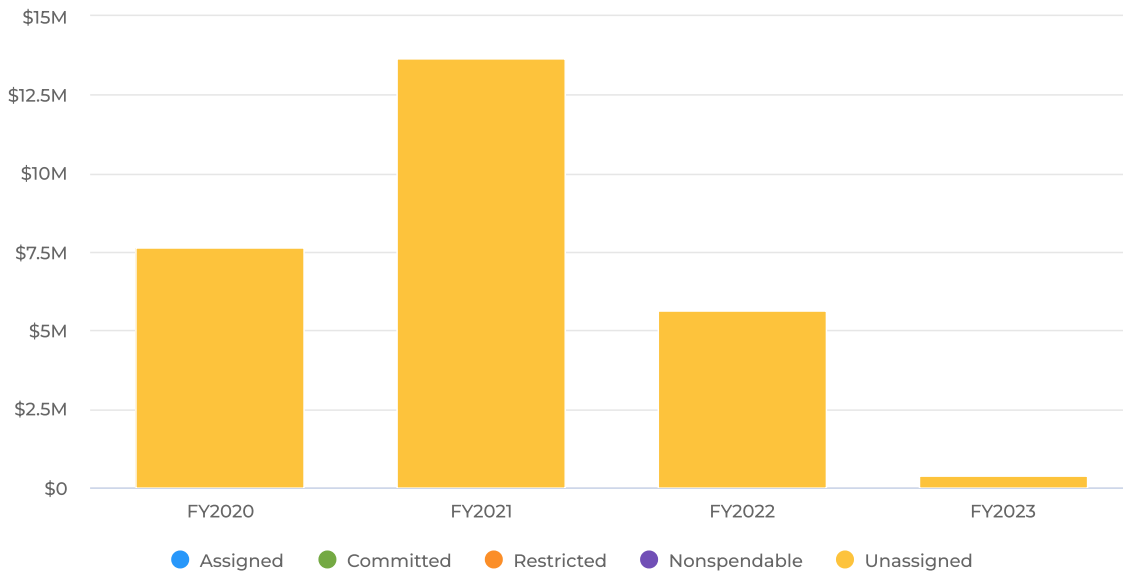
Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)
Expense Objects				
Personnel Services	\$6,839,597	\$7,568,232	\$7,725,429	2.1%
Employee Benefits	\$1,423,236	\$1,397,745	\$1,785,255	27.7%
Professional Services	\$412,732	\$556,865	\$510,465	-8.3%
Purchased Services	\$3,223,389	\$3,271,088	\$3,123,210	-4.5%
Insurance	\$192,532	\$246,060	\$319,314	29.8%
Supplies	\$1,537,447	\$1,290,488	\$2,038,616	58%
Capital Projects	\$7,000	\$0	\$4,375,500	N/A
Debt Service	\$750,492	\$88,788	\$908,966	923.7%
Transfers & Miscellaneous	\$24,661,535	\$24,331,341	\$17,251,945	-29.1%
Total Expense Objects:	\$39,047,960	\$38,750,607	\$38,038,699	-1.8%

Fund Balance

Projections



	FY2022	FY2023	% Change
Fund Balance	—	—	
Unassigned	\$5,636,342	\$364,480	-93.5%
Assigned	\$0	\$0	0%
Committed	\$0	\$0	0%
Restricted	\$0	\$0	0%
Total Fund Balance:	\$5,636,342	\$364,480	-93.5%



	FY2022	FY2023	% Change
Nonspendable	\$0	\$0	0%
Total Fund Balance:	\$5,636,342	\$364,480	-93.5%





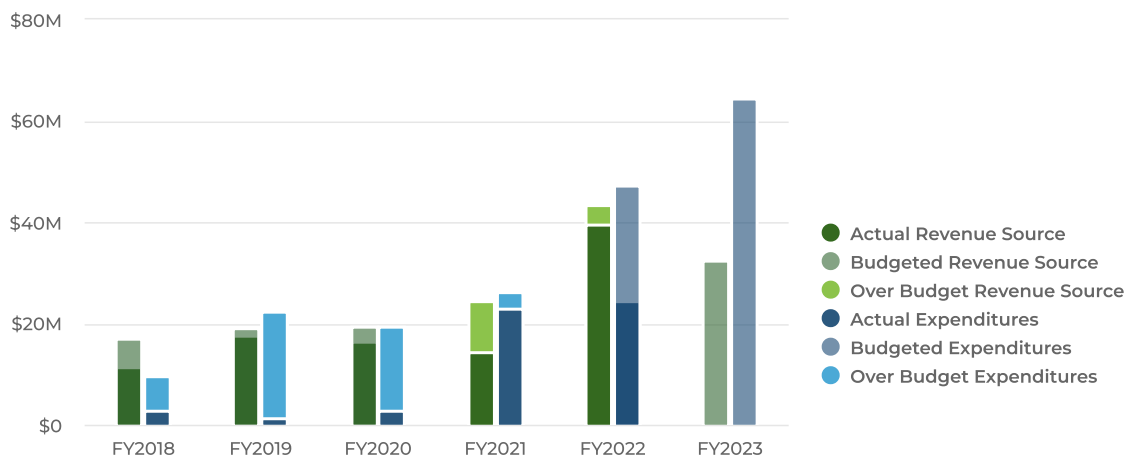
Capital Projects

The Village's capital project funds (non-enterprise) consist of the Road Exaction Fund and the Capital Improvement Fund. 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 and reimbursements due to the Village from the State of Illinois and the County of Cook.

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.

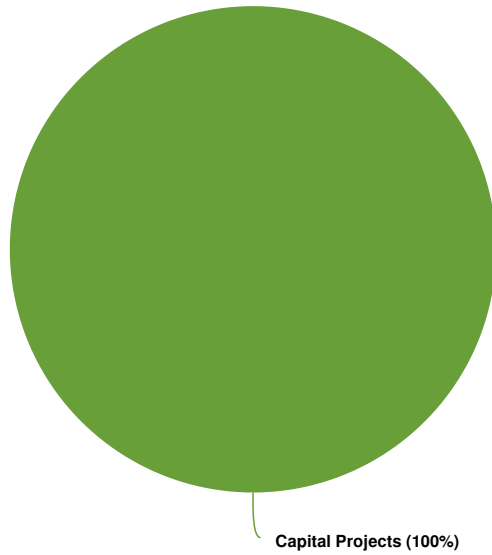
Summary

The Village of Orland Park is projecting \$32.62M of revenue in FY2023, which represents a 18% decrease over the prior year. Budgeted expenditures are projected to increase by 36.3% or \$17.21M to \$64.58M in FY2023.



Revenue by Fund

2023 Revenue by Fund



Budgeted and Historical 2023 Revenue by Fund



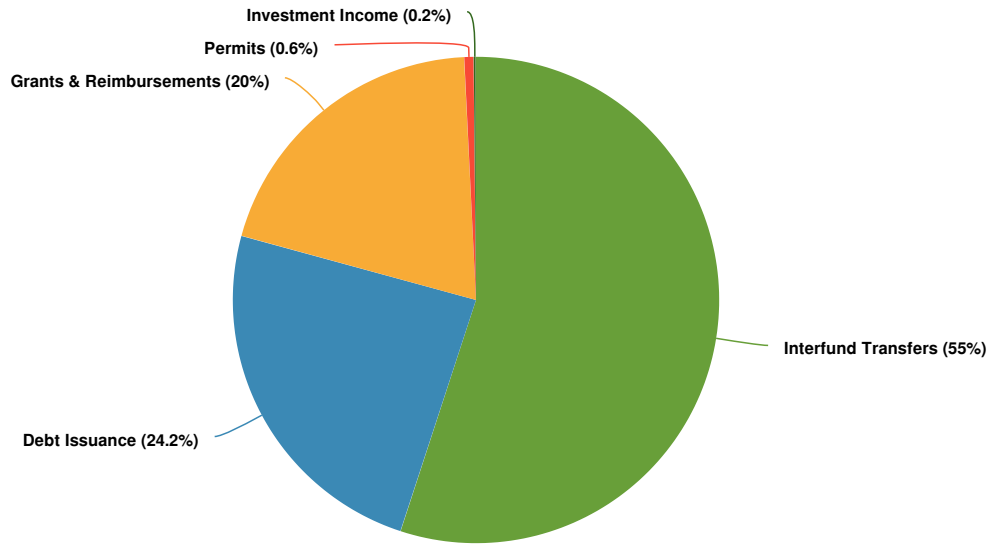
Name	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)
Capital Projects	\$43,646,969	\$39,764,488	\$32,623,000	-18%



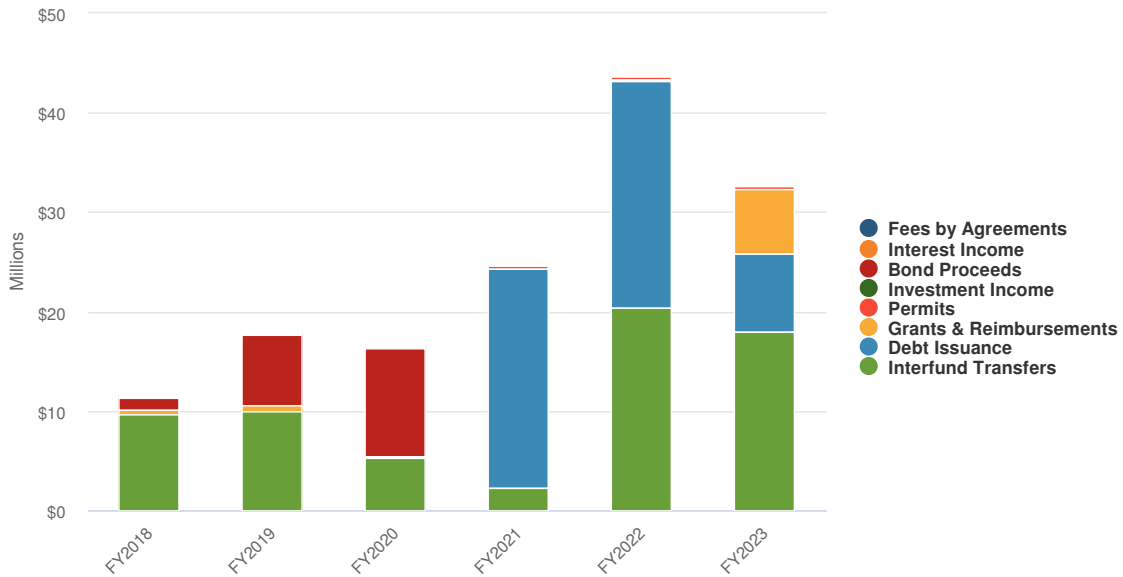
Name	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)
Total Capital Projects:	\$43,646,969	\$39,764,488	\$32,623,000	-18%

Revenues by Source

Projected 2023 Revenues by Source



Budgeted and Historical 2023 Revenues by Source



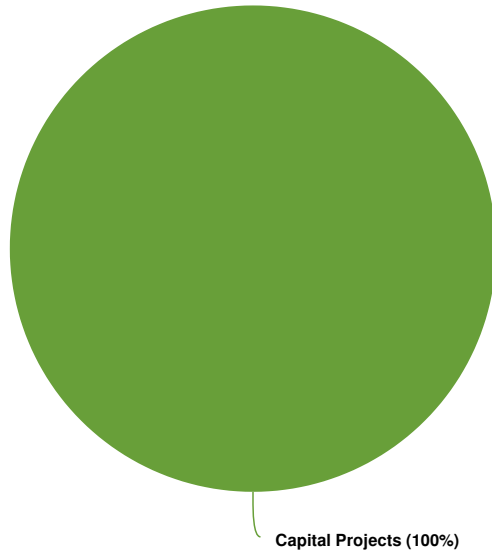
Name	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)



Name	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)
Revenue Source				
Investment Income	\$10,000	\$58,349	\$50,000	-14.3%
Debt Issuance	\$22,867,800	\$12,500,000	\$7,900,000	-36.8%
Interfund Transfers	\$20,394,169	\$22,097,270	\$17,955,000	-18.7%
Permits	\$300,000	\$200,000	\$200,000	0%
Grants & Reimbursements	\$75,000	\$4,908,869	\$6,518,000	32.8%
Total Revenue Source:	\$43,646,969	\$39,764,488	\$32,623,000	-18%

Revenue by Department

Projected 2023 Revenue by Department



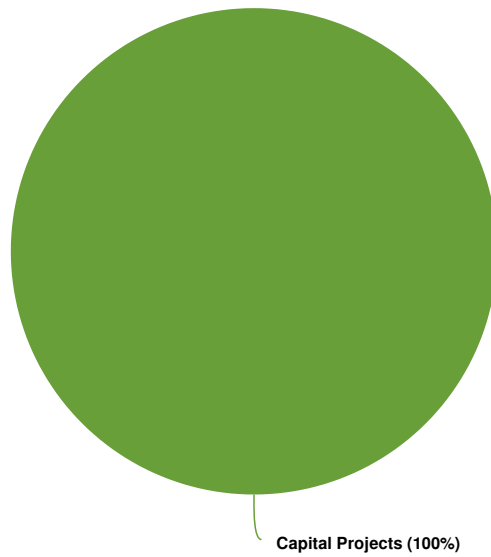
Budgeted and Historical 2023 Revenue by Department



Name	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)
Revenue				
Capital Projects	\$43,646,969	\$39,764,488	\$32,623,000	-18%
Total Revenue:	\$43,646,969	\$39,764,488	\$32,623,000	-18%

Expenditures by Fund

2023 Expenditures by Fund



Budgeted and Historical 2023 Expenditures by Fund



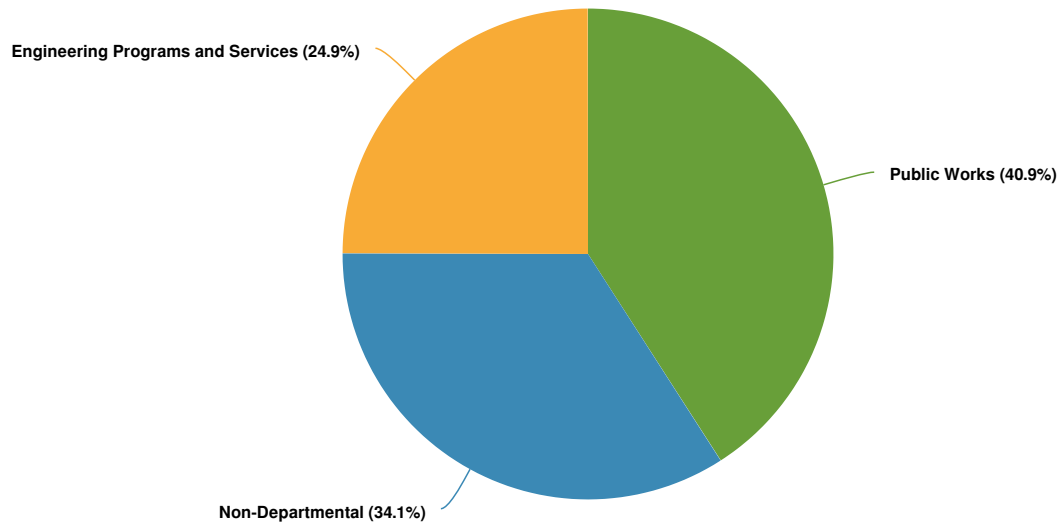
Name	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)
Capital Projects	\$24,480,005	\$47,362,923	\$64,576,484	36.3%



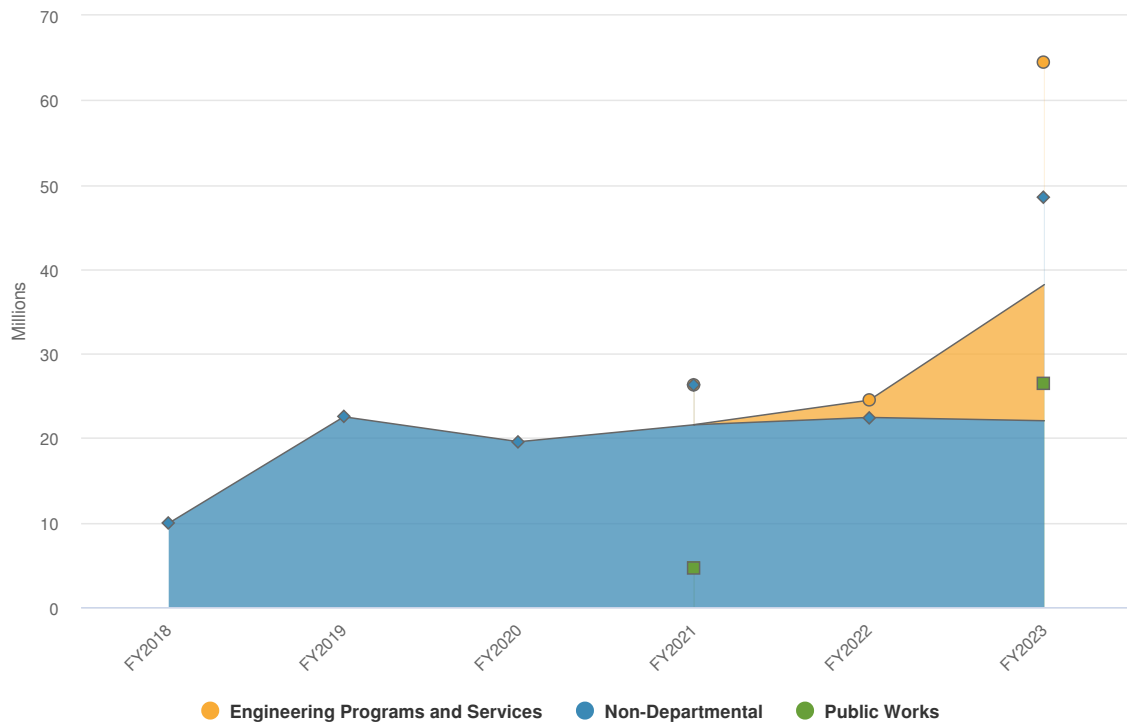
Name	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)
Total Capital Projects:	\$24,480,005	\$47,362,923	\$64,576,484	36.3%

Expenditures by Function

Budgeted Expenditures by Function



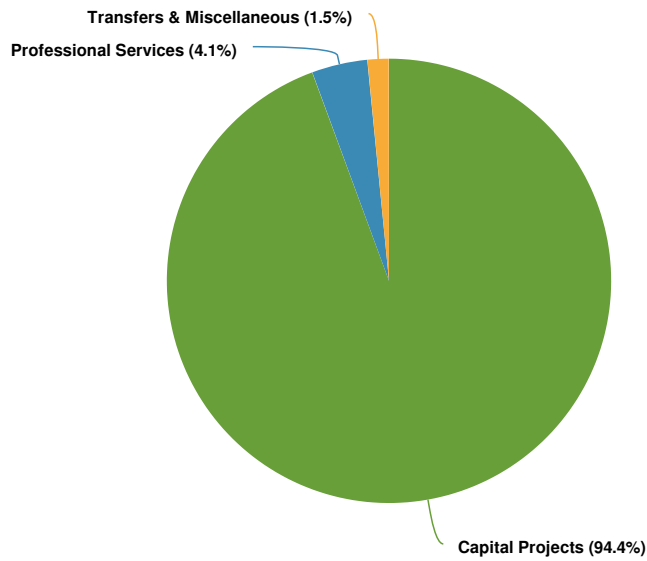
Budgeted and Historical Expenditures by Function



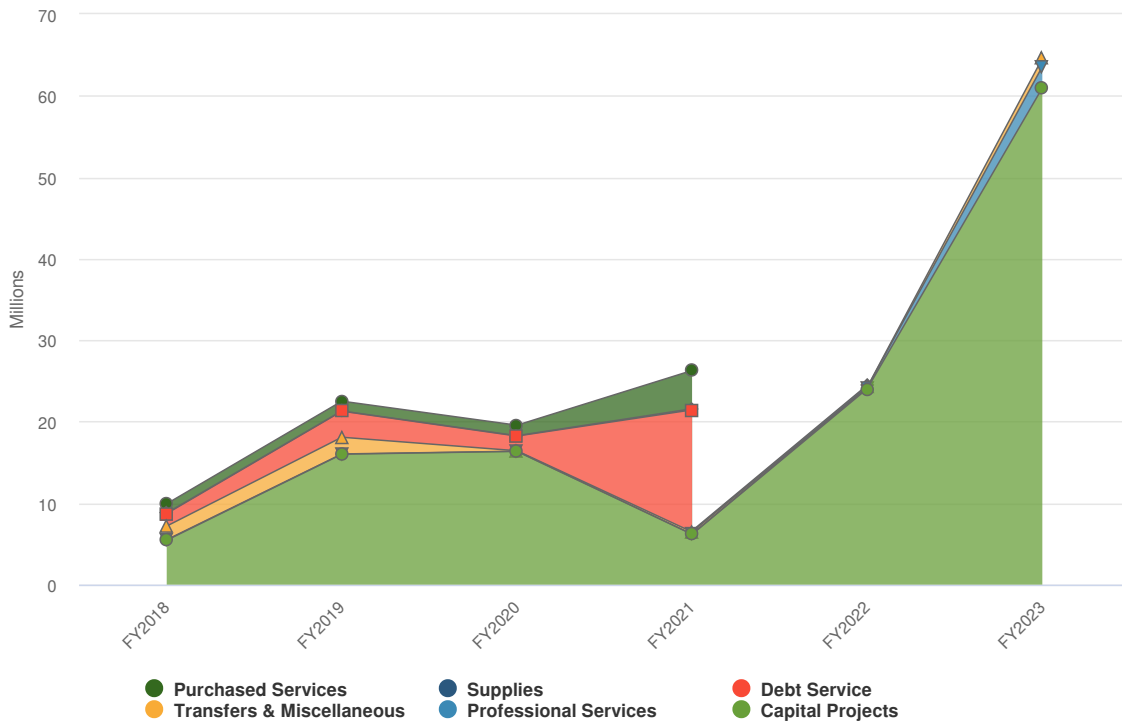
Name	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)
Expenditures				
Engineering Programs and Services				
CPF - Engineering	\$2,041,718	\$0	\$16,111,447	N/A
Total Engineering Programs and Services:	\$2,041,718	\$0	\$16,111,447	N/A
Public Works				
Road Exaction	\$0	\$0	\$1,000,000	N/A
CPF - NRF	\$0	\$0	\$8,942,500	N/A
CPF - Streets	\$0	\$0	\$13,915,000	N/A
CPF-PW Vehicles & Equipment	\$0	\$0	\$2,560,500	N/A
Total Public Works:	\$0	\$0	\$26,418,000	N/A
Non-Departmental				
Capital Improvement	\$22,438,287	\$47,362,923	\$22,047,037	-53.5%
Total Non-Departmental:	\$22,438,287	\$47,362,923	\$22,047,037	-53.5%
Total Expenditures:	\$24,480,005	\$47,362,923	\$64,576,484	36.3%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type

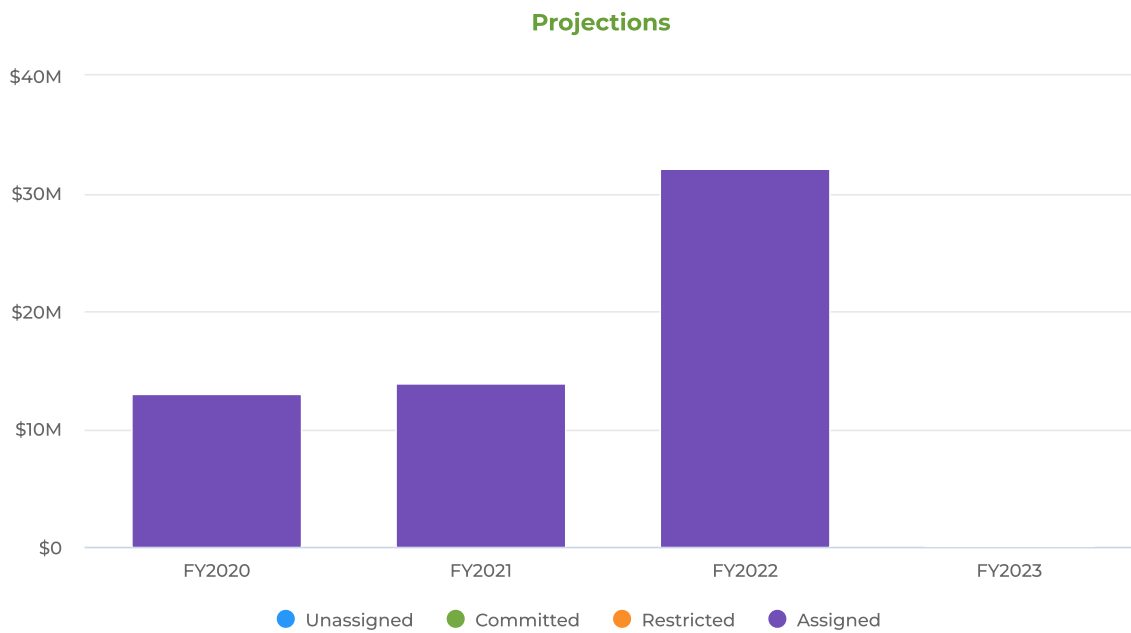


Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)
Expense Objects				
Professional Services	\$159,560	\$242,500	\$2,620,000	980.4%
Supplies	\$245,371	\$50,000	\$0	-100%
Capital Projects	\$24,033,750	\$47,070,423	\$60,956,484	29.5%
Transfers & Miscellaneous	\$41,325	\$0	\$1,000,000	N/A
Total Expense Objects:	\$24,480,005	\$47,362,923	\$64,576,484	36.3%

Fund Balance



	FY2022	FY2023	% Change
Fund Balance	—	—	
Unassigned	\$0	\$0	0%
Assigned	\$32,049,142	\$95,658	-99.7%
Committed	\$0	\$0	0%
Restricted	\$0	\$0	0%
Total Fund Balance:	\$32,049,142	\$95,658	-99.7%

Recreation and Parks - Schussler Park and Centennial Park West Development

Description – Schussler Park and Centennial Park West

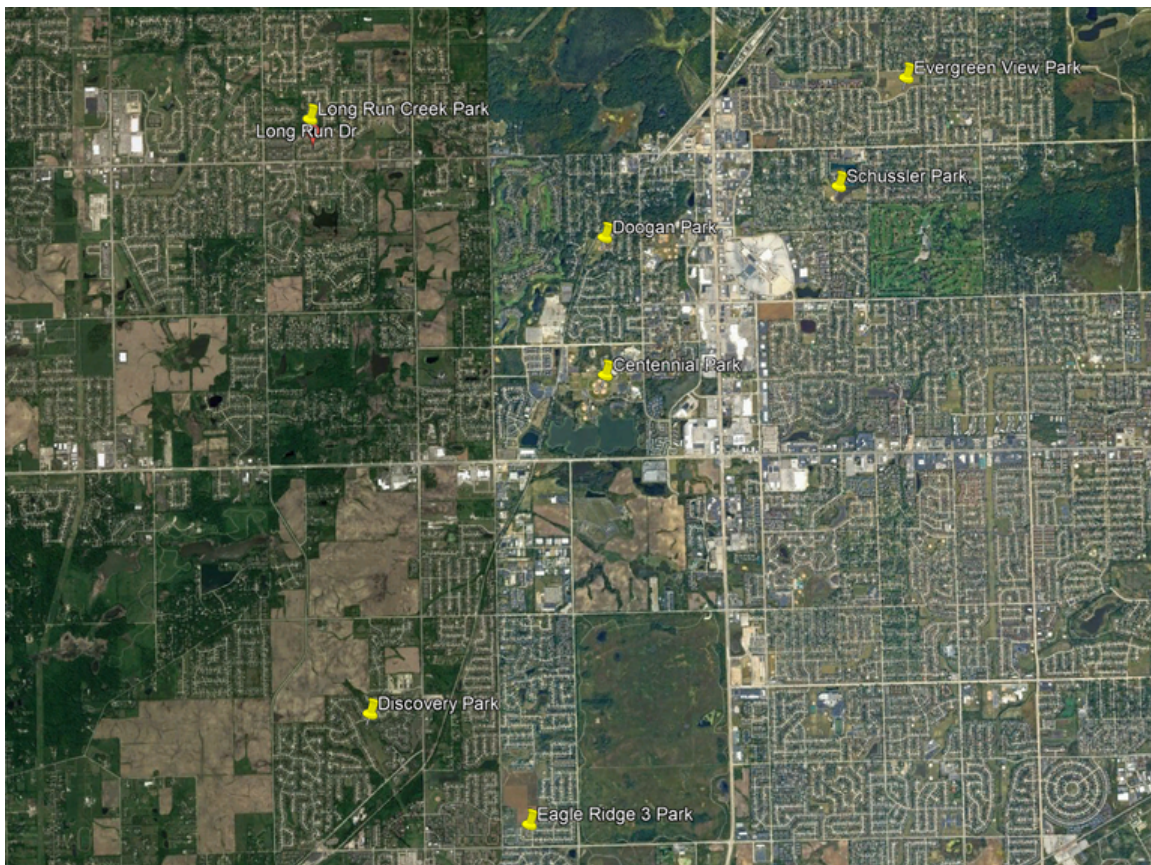
- Solicit Bids for a Resident Engineer
- Solicit Bids for construction of Schussler Park and Centennial Park West
- Gain Board approval for design and construction for both Schussler Park and Centennial Park West.

Description – Schussler Phase II

Staff with the assistance of White and Company, will be applying for OSLAD grant to assist with funding of Phase II of the Schussler Park Master Plan. Phase II, if the grant is awarded, would install a new playground, ½ basketball court, pavilion and improve the existing baseball field. If the grant funding is not awarded, only parts of phase II will be funded. That direction will be determined once the status of the funding is determined.

Financial Summary

FY2023 Expenditure: \$22,750,000 Courts and Centennial Park West and Schussler Park.



Recreation and Parks - Court and Athletic Field Enhancements 2023

Description

Annual maintenance, replacement, or enhancement of Court and Athletic Field based on the Parks 5-year plan.

Additional Details:

1. 1. 1. In 2023, the Recreation and Park Department is planning improvements at Evergreen View Park, Long Run Creek Park, Eagle Ridge 3 Park, Discovery Park, Doogan Park, Schussler Park, and Centennial Park.
 1. Evergreen View Park and Long Run Creek Parks courts will have the cracks in the courts fixed, a new court surface will be installed, new lines and the basketball hardware will all be replaced.
 2. Centennial Park will receive a backstop upgrade. The aging 25 year old dome backstops will be replaced with the same fencing and netting system that was installed at the John Humphrey Complex.
 3. Doogan and Schussler Park baseball infields will be converted to a new midlo mix infield. The new mix will reduce rainouts and improve overall playing conditions.
 4. Eagle Ridge 3 and Discovery Park will have the bocce ball courts renovated. New Drainage will be installed under the courts, new wood timbers will be installed and new limestone screenings will be installed.

Financial Summary

FY2023 Expenditure: \$530,000 Courts and Athletic Field Enhancements.



94th Avenue Resurfacing – 151st Street to 159th Street

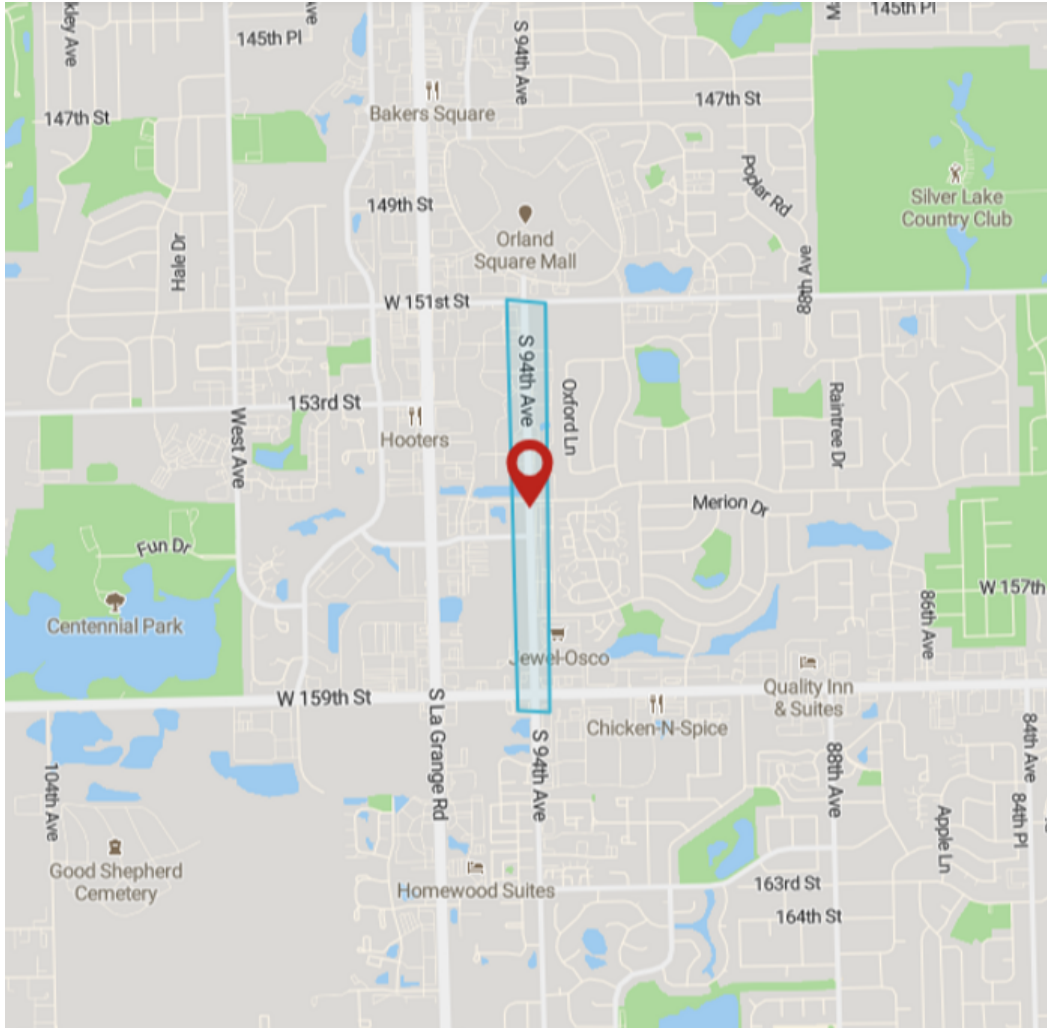
Description

94th Avenue between 151st Street and 159th Street has deteriorated to the point of full repair, requiring full resurfacing and minor repairs of curb and sidewalk. A recent scan of the roadway noted it was also in poor condition. Repair work is planned for 2023, and will greatly improve and upgrade the existing road surface conditions for residents of Orland Park.

FINANCIAL SUMMARY

The total project cost in 2023 is \$1,354,790, with 80% being funded by the State Municipal Surface Transportation Program (STP) and 20% funded by the Village's General Fund. The expected construction cost for the Village would be \$300,000.

Construction oversight will also be split 80%/20%, with the Village cost expected to be \$30,000.



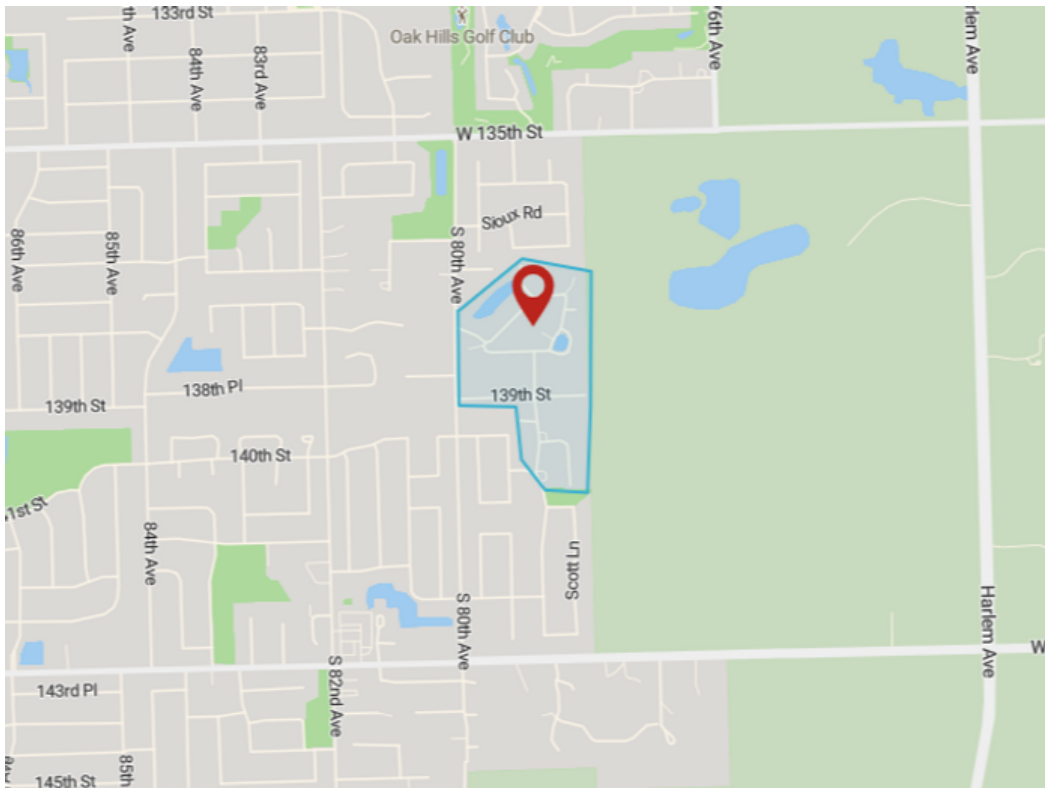
Laguna Hills (North & South of 139th Street) - Roadway and Storm Ditch Reconstruction

Description

Laguna Hills was annexed into Orland Park over twenty-five (25) years ago, with storm ditches but without sidewalks. Over the years, the road has deteriorated and the ditches have filled in. Similar to the Fenway Subdivision, the streets would have regraded ditches, concrete shoulders, and the roadway would be reconstructed. This would greatly improve the infrastructure in the subdivision for drainage and road surface condition for the residents.

FINANCIAL SUMMARY

The total expected project cost in 2023 is \$4,520,000, with \$2,520,000 in road repairs and \$2,000,000 in storm water repairs, from the General Fund and Water Fund, respectively. This is roughly a 60% /40% split in funding.



Water Meter Replacement Program

Description

The Village has approximately 23,700 water meters in service, 78% of which were installed over fifteen (15) years ago. Older, mechanical style water meters are prone to under-count the total amount of water as they age (e.g. wear and tear, debris, mineral deposit build up). The Village began replacing its aging water meters with the Sensus iPERL smart water meter in 2012, and has installed three thousand five hundred forty-one (3,541) as of April 2021. The remaining water meters will be replaced in 2023/2024 with Sensus iPERL. Public Education and Outreach will be conducted in the Village, and installation will be completed in Zones. This project is a planned lifecycle replacement project to improve water infrastructure throughout the Village of Orland Park.

Financial Summary

The total project cost is \$7,730,000, with meters to cost approximately \$4,080,000, and approximate installation cost of \$3,650,000, funded within the Water Fund for 2023 and 2024.



Storm Basin Stewardship

Description

The Village has one hundred eighty-six (186) dry and wet basins (ponds) that were evaluated for their condition. The evaluation included inlets/outlets of pipes, overland flow routes, outlet control structures, emergency overflow weirs, shoreline erosion, water quality, vegetative cover, excessive sedimentation, encroachments, wildlife concerns, deviations from the original design, fish, and beneficial aquatic fauna. As every pond ages, it is in a constant state of degradation. The Village is focusing on repairs on Level 5 and 4 ponds first, (5 being the worst, 1 being the best), with the use of ecological contractors and in-house staff to repair the ponds. This project is a planned lifecycle repair project to improve storm detention basins throughout the Village of Orland Park.

FINANCIAL SUMMARY

The total project cost in 2023 is \$600,000 within the Water Fund. This will continue in future years as well.



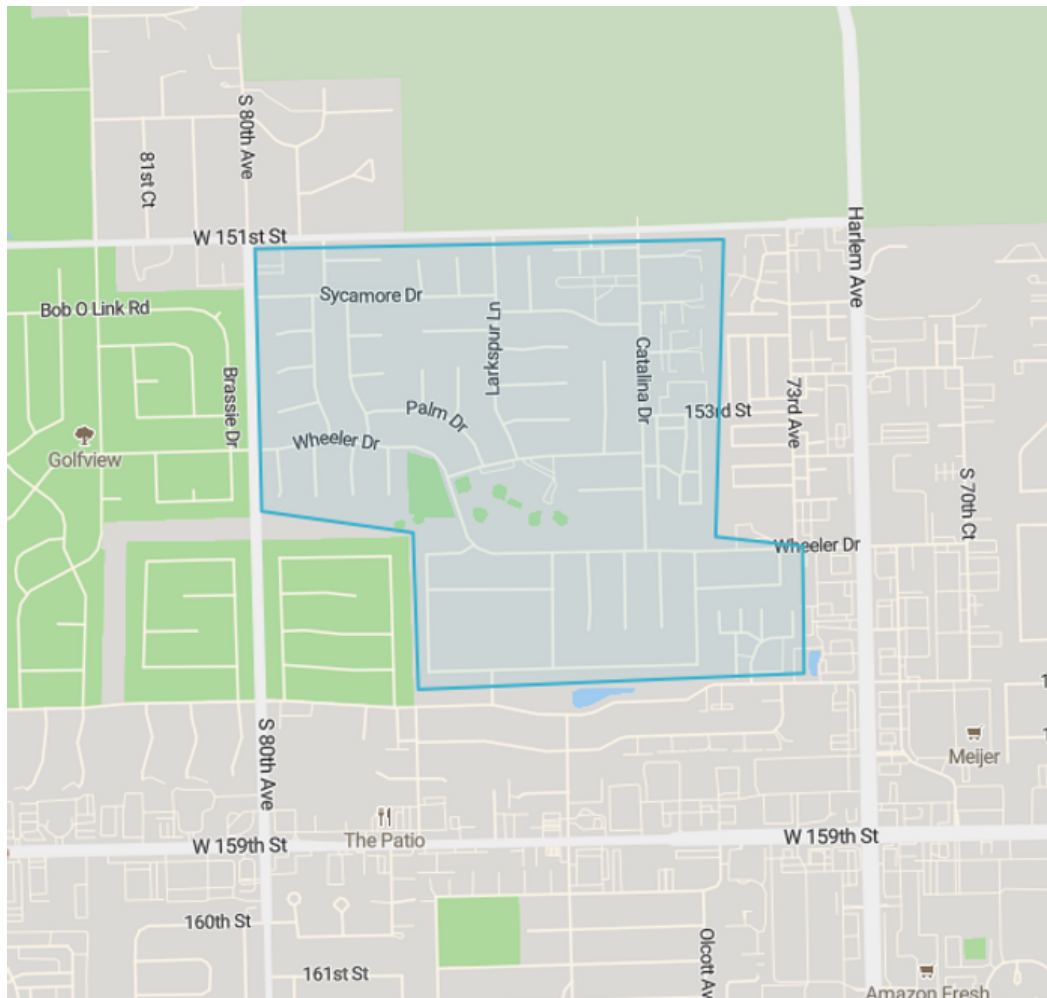
Water Main Replacement and Storm Water Improvements in the Catalina Subdivision

Description

The Catalina Subdivision was built in the 1970s, and the water mains were built with cast iron pipe. Due to cast iron pipe deterioration, several water breaks have occurred within the subdivision, causing repairs to be done on the pipes. In conjunction, there are numerous storm water locations that need improvements, and the subdivision has limited storm basins. All the water main and storm water work needs to be done before we repair the roads that are deteriorating as well. Due to the size of scope, the work will be broken into three (3) phases over three (3) years, 2023-2025. This is a planned replacement project to improve water and storm water for residents within the Catalina Subdivision. Roads will be completed through the Neighborhood Road Improvement Program.

Financial Summary

The total project cost in 2023 is \$6,220,000 for design, construction, and oversight funded by the Water Fund. The total cost is estimated at \$18,000,000 for the three (3) year project.



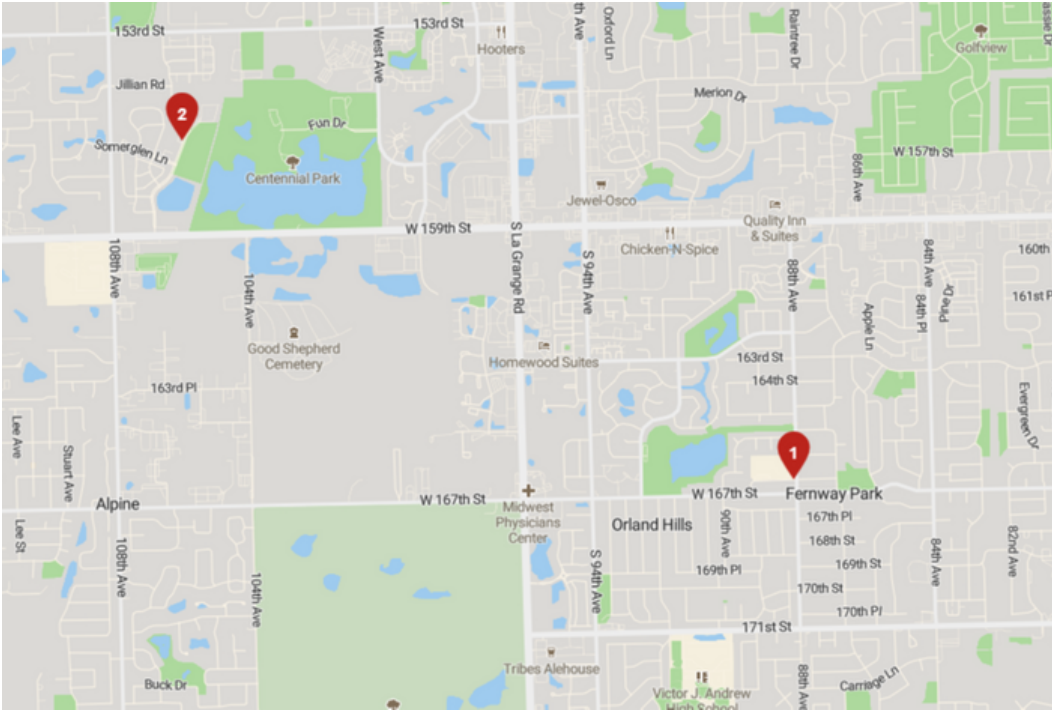
Water Tower Aesthetics and Modernization

Description

Based on a 2018 evaluation of the seven (7) water towers in the Village, the Village has renovated and painted four (4) of the water towers from 2020-2022. The remaining three (3) towers are planned for 2023 and 2024. Tower 8 and Tower 10 will be completed in 2023, and Tower 1 will be completed in 2024. This program focuses on both the design and execution of repairs, upgrades, and repainting of Village-owned water towers, to ensure proper functioning structures that supply safe drinking water to residents.

FINANCIAL SUMMARY

The project cost in 2023 is \$2,620,000 and approximately \$2,100,000 in 2024 within the Water Fund.



Neighborhood Road Improvement Program

Description

The Village conducted a re-evaluation of street asphalt conditions in 2022, and the overall pavement index has improved ten (10) points from 49 to 59, with a score over 60 as a goal. The Village will continue to invest in improving neighborhood roads. The work involved includes pavement resurfacing or reconstruction, sidewalk hazards and ADA ramps, tree root pruning, curb repairs for positive drainage restoration, pavement underdrains where warranted, tree trimming in neighborhoods, and any storm sewer repairs. This project is a planned lifecycle repair project every year for Village roads throughout the Village of Orland Park that improves road quality for residents.

FINANCIAL SUMMARY

The project cost for the next five (5) years (2023-2027) is \$6,350,000 or total of \$31,750,000 within the General Fund.



Before



After

Playground Improvements

Description

The Village has sixty-six (66) parks that are maintained and fifty-six (56) playgrounds and forty-six (46) pavilions are within those parks. A typical life span of a playground is fifteen (15) years, and the Village's average age is nineteen (19) years. Typical US communities with same population as Orland Park have one (1) playground for every three thousand eight hundred fifty-nine (3,859) residents. Orland Park has one (1) playground for every one thousand ninety (1,090) residents. Between 2013 and 2019, six (6) playgrounds were either new or renovated. After an assessment was completed in 2018 of the condition of the playgrounds, sixteen (16) playgrounds have been replaced. Approximately six (6) playgrounds will be renovated in 2023 and each year. This project is a planned lifecycle repair project throughout the Village of Orland Park that improves playgrounds for residents.

FINANCIAL SUMMARY

The Village is investing \$1,000,000 every year in new playgrounds within the General Fund.



104th Avenue Multi-Use Path from 159th Street to 163rd Street

Description

The purpose of this project is to construct a new multi-use path that will fill the existing multi-use path gap between the Centennial Park path connection at the 159th Street crosswalk and the existing path at 163rd Place. Phase II Design Engineering will be completed in the fall of 2022 with construction anticipated in the Spring of 2023. The Village was awarded grant funding from ITEP for \$1,352,250 and \$486,500 from the Cook County Department of Transportation and Highways.

FINANCIAL SUMMARY

FY2023 Expenditure \$1,238,875.86

Funding Sources ITEP, Cook County MFT Funding, and Capital Improvement

Estimated Effect on Annual Operating Expenditures The Village will be responsible for the repair and maintenance costs of this multi-use path.



143rd Street and John Humphrey Drive

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 replaced to address ongoing settlement issues on 143rd Street. Pedestrian facilities will be upgraded as well. The project was recently listed in STP's five-year program for \$1,500,000 in STP-L funding for the construction of the intersection improvements and \$1,500,000 in STP-L funding for the construction of the land bridge in FY2025.

FINANCIAL SUMMARY

FY2023 Projected Expenditure \$382,560.50

Funding Sources STP-L and Capital Improvement

Estimated Effect on Annual Operating Expenditures maintenance. The Village will be responsible for 20% matching funds and future repairs and maintenance.



143rd Street from Wolf Road to Southwest Highway

Description

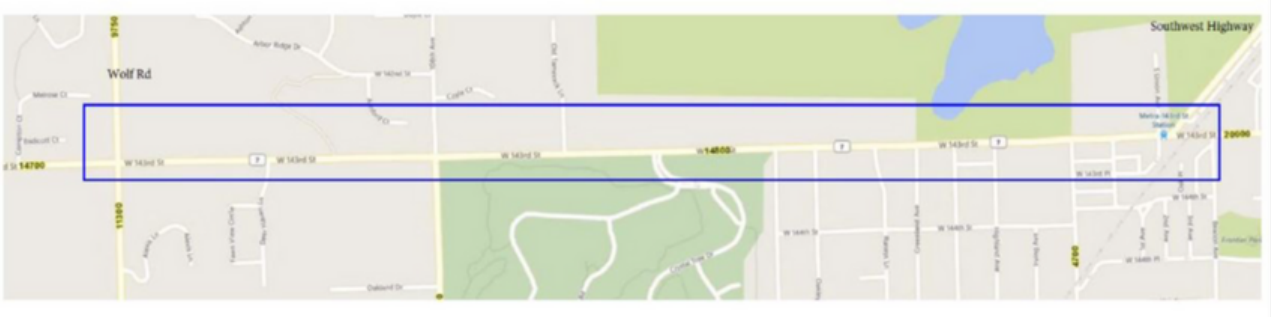
This project will reconstruct and widen the existing two-lane section of 143rd Street to provide two lanes in each direction separated by a median that will accommodate turning traffic. Phase II Design Engineering began in August of 2022.

FINANCIAL SUMMARY

FY2023 Expenditure \$3,900,000.00

Funding Sources Capital Improvement, Rebuild Illinois, STP-L, and Village

Estimated Effect on Annual Operating Expenditures 43rd is an IDOT maintained roadway, but repair and maintenance costs for the roadway lighting and multi-use path will be the Village's responsibility.



153rd Street and Ravinia Avenue Roundabout

Description

The purpose of this project is to construct a roundabout at the 153rd Street and Ravinia Avenue intersection. Phase I, Preliminary Engineering, is anticipated to be completed in 2023 with Phase II, Design Engineering, is estimated to take an additional 18 to 24 months. The Southwest Conference of Mayors awarded STP funding in the amounts of \$206,395 in FY204 for Design Engineering and listed in STP's five-year program for \$1,500,000 in FY2026 for construction.

FINANCIAL SUMMARY

FY2023 Expenditure \$206,279.53

Funding Sources STP-L and Capital Improvement

Estimated Effect on Annual Operating Expenditures maintenance. The Village will be responsible for 20% matching funds and future repairs and maintenance.



167th Street from Steeplechase Parkway to 104th Avenue

Description

The purpose of this project is to promote and improve safe non-motorized connectivity along the 167th Street corridor. The project will provide a dedicated multi-use path for regional bikeway connectivity among the adjoining Villages of Homer Glen to the west and Orland Hills to the east. This route is included in the Village's recommended bikeway system plan. The project was listed in the five-year program for STP-L funding for \$1,500,000 for construction in FY2024. The purpose of this project is to promote and improve safe non-motorized connectivity along the 167th Street corridor. The project will provide a dedicated multi-use path for regional bikeway connectivity among the adjoining Villages of Homer Glen to the west and Orland Hills to the east. This route is included in the Village's recommended bikeway system plan. The project was listed in the five-year program for STP-L funding for \$1,500,000 for construction in FY2024.

FINANCIAL SUMMARY

FY2023 Expenditure \$172,186.44

Funding Sources STP-L and Capital Improvement

Estimated Effect on Annual Operating Expenditures The Village will be responsible for 20% matching funds and future repairs and maintenance.



82nd Avenue Multi-Use Path

Description

The purpose of this project is to construct a new multi-use path along the west side of 82nd Avenue from Arrowhead Lane to 151st Street. Phase I, Preliminary Engineering, is anticipated to be completed in 2023 with Phase II, Design Engineering, estimated to take an additional 18 to 24 months. The Village has been awarded STP funding of \$167,040 for Design Engineering in FY2024 and listed in STP's five-year program for \$1,500,000 for Construction and Construction Observation in FY2025.

FINANCIAL SUMMARY

FY2023 Expenditure \$58,126.72

Funding Sources STP and Capital Improvement

Estimated Effect on Annual Operating Expenditures

82nd Avenue is owned and maintained by the Cook County Department of

Transportation and

Highways, but the repair and maintenance costs for the multi-use path will be

the Village's

responsibility.



McGinnis Slough Multi-Use Path

Description

The purpose of this project is to construct a new scenic multi-use path north of McGinnis Slough that will connect to an existing park area near Wolf Road. Phase I, Preliminary Engineering, is anticipated to be completed in 2023 with Phase II, Design Engineering, estimated to take an additional 18 to 24 months. The Village has been awarded grant funding from Invest in Cook for Phase II Design Engineering in FY2023 for \$148,000 and listed in the five-year program for STP funding for \$1,500,000 for construction in FY2026.

FINANCIAL SUMMARY

FY2023 Expenditure \$460,662.45

Funding Sources Invest in Cook and Capital Improvement

Estimated Effect on Annual Operating Expenditures Cook County, but repair and maintenance costs for the multi-use path will be the Village's responsibility.

The land is owned by Commonwealth Edison and the Forest Preserve District of Cook County,

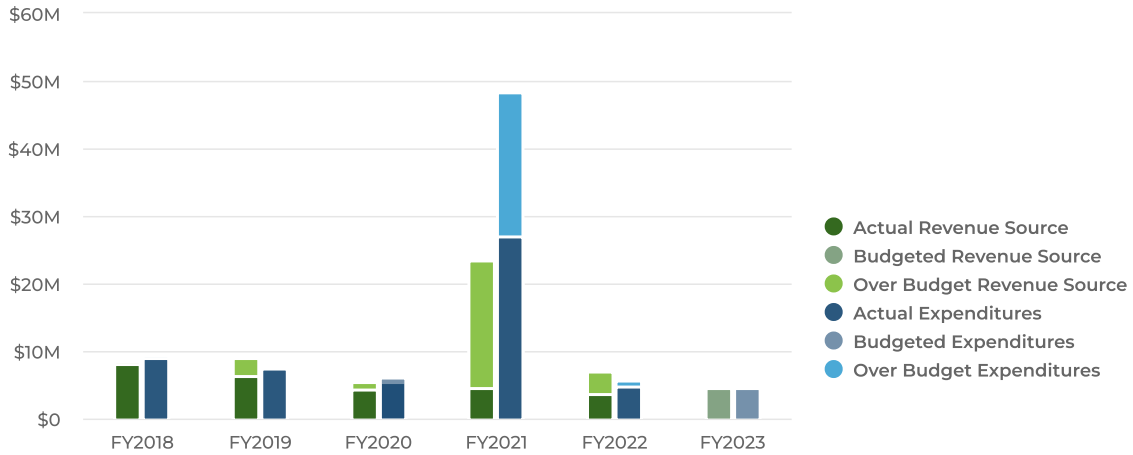




Debt Service Fund

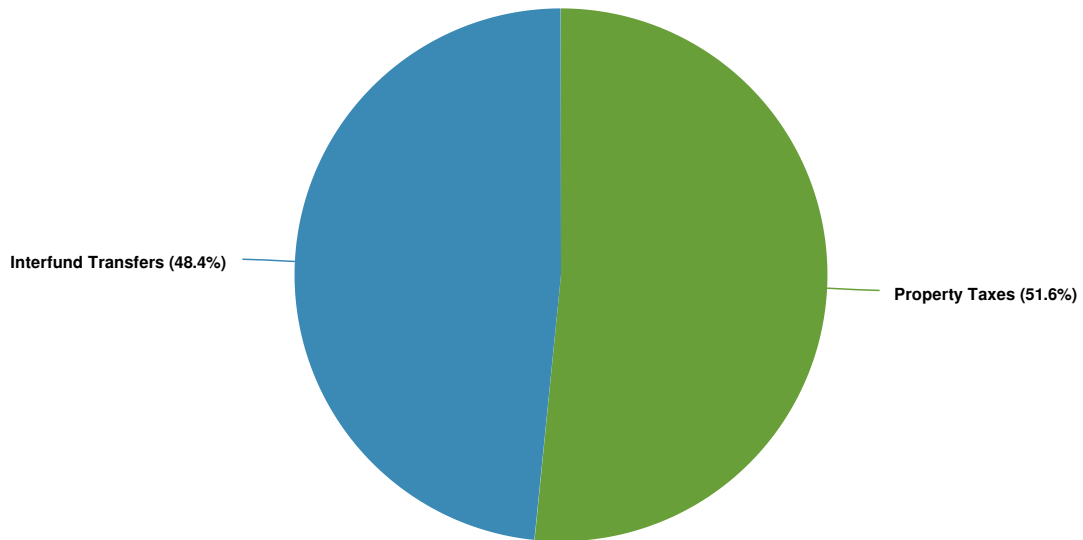
Summary

The Village of Orland Park is projecting \$4.65M of revenue in FY2023, which represents a 23.2% increase over the prior year. Budgeted expenditures are projected to decrease by 4.6% or \$225.4K to \$4.66M in FY2023.

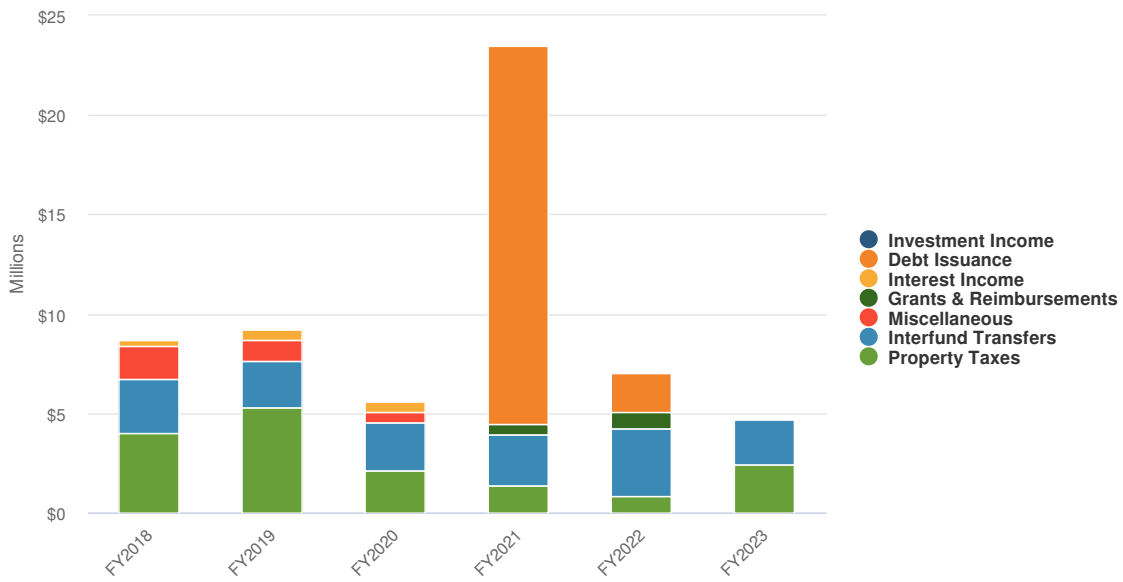


Revenues by Source

Projected 2023 Revenues by Source



Budgeted and Historical 2023 Revenues by Source



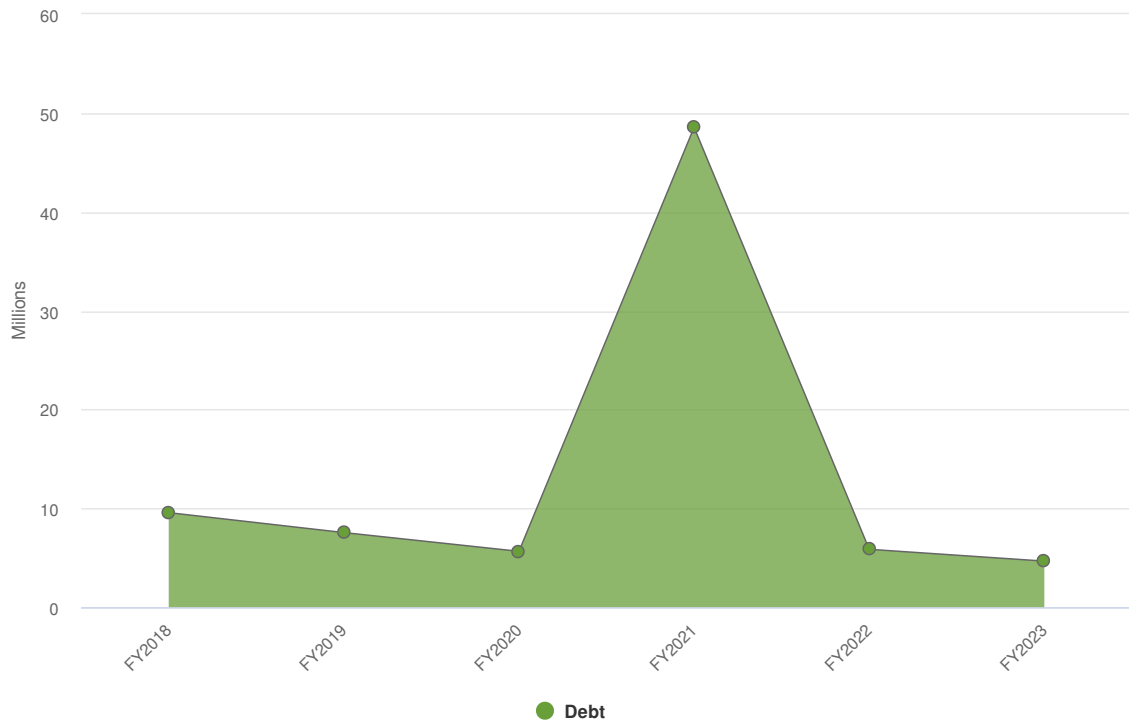
Name	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)
Revenue Source				
Debt Issuance	\$1,932,854	\$0	\$0	0%
Property Taxes	\$812,400	\$812,400	\$2,401,400	195.6%
Interfund Transfers	\$3,389,017	\$2,075,698	\$2,252,932	8.5%
Grants & Reimbursements	\$888,913	\$888,913	\$0	-100%
Total Revenue Source:	\$7,023,183	\$3,777,010	\$4,654,332	23.2%

Expenditures by Function

Budgeted Expenditures by Function

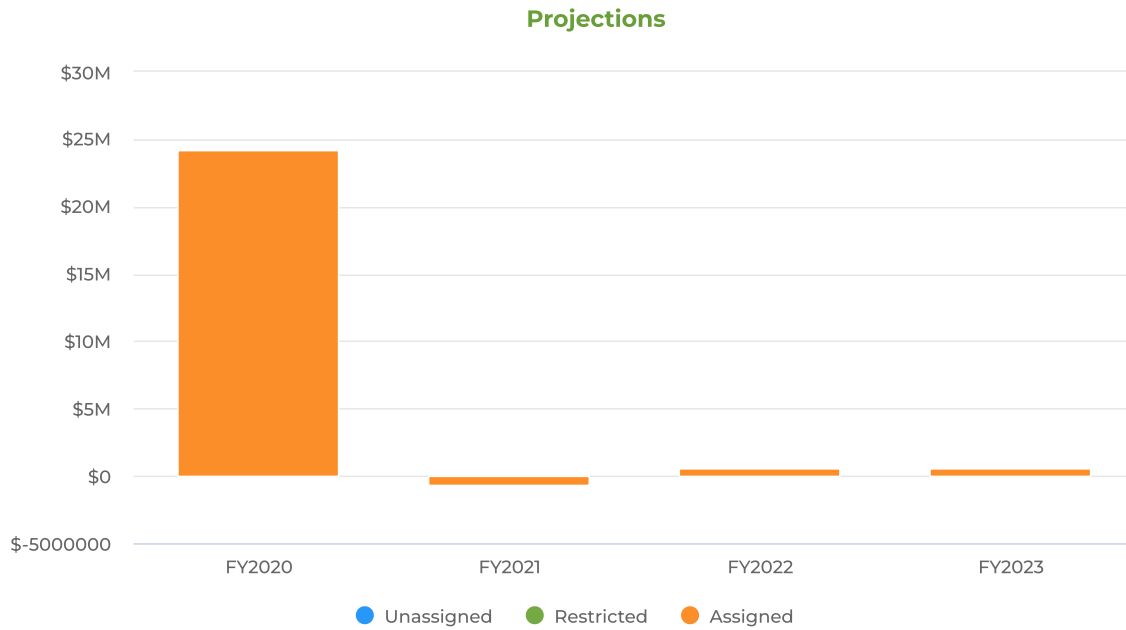


Budgeted and Historical Expenditures by Function



Name	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)
Expenditures				
Debt	\$5,852,367	\$4,882,111	\$4,656,707	-4.6%
Total Expenditures:	\$5,852,367	\$4,882,111	\$4,656,707	-4.6%

Fund Balance



	FY2022	FY2023	% Change
Fund Balance	—	—	
Unassigned	\$0	\$0	0%
Assigned	\$570,199	\$567,824	-0.4%
Restricted	\$0	\$0	0%
Total Fund Balance:	\$570,199	\$567,824	-0.4%



The water and sewer utilities and commuter parking fund are accounted for and reported as an enterprise fund of the Village.

Revenue by Fund

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.

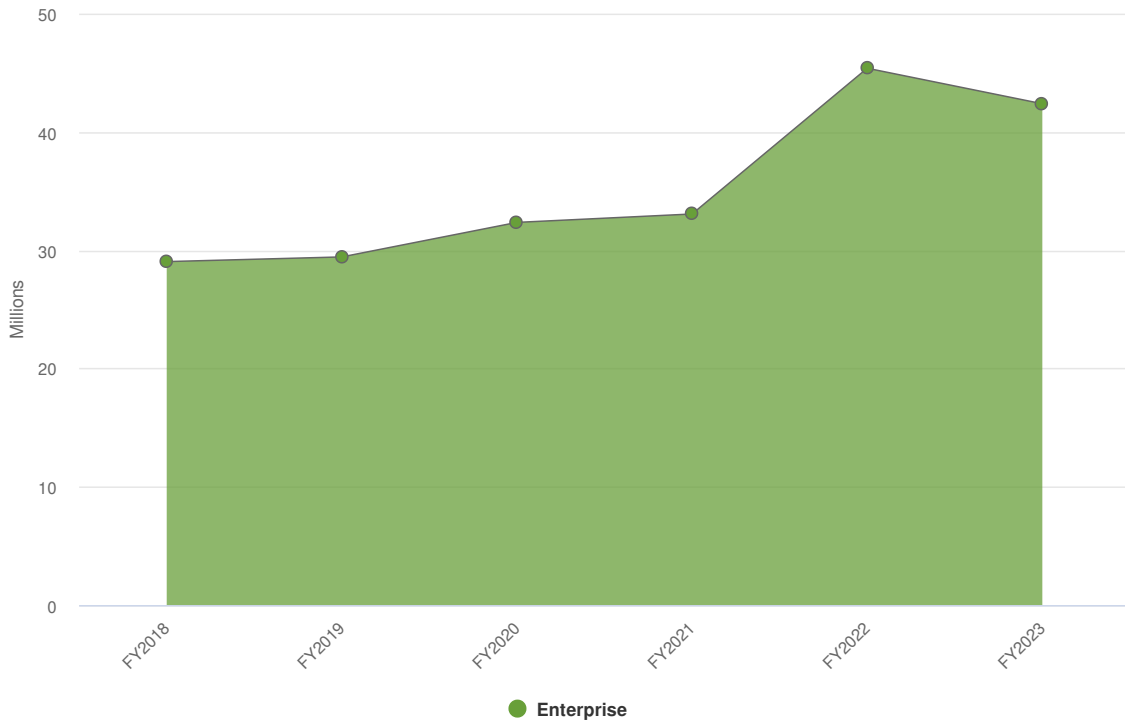
In 2021, the Village has contracted with a consulting firm to conduct a comprehensive water and sewer rate study, which has been completed. The study will determine annual water, sewer and storm water rates that will be sufficient to cover the overall cost of providing these services over the next 5 years. The last 5 year rate study was conducted in 2016, and recommended rates were implemented on April 1, 2016 through 2020. Rates were increased by 4% in 2021.

The water rates paid to the Village are composed of three components: a City of Chicago charge of \$4.075 per 1,000 gallons, an Oak Lawn charge of \$0.486 per 1,000 gallons, and a Village charge. The Village's portion of the water rate for FY2022 is \$3.00 per 1,000 gallons at the lowest tier to \$8.69 at the highest tier for incorporated water customers. In future years, the water rates will increase in order to fund the debt service incurred for the installation of a redundant water supply for the Regional Water System. In 2022, the Village's sewer rates increase from \$1.28 to \$1.34 per 1,000 gallons, and the Village's storm water rates increase from \$2.21 to \$2.31.

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.

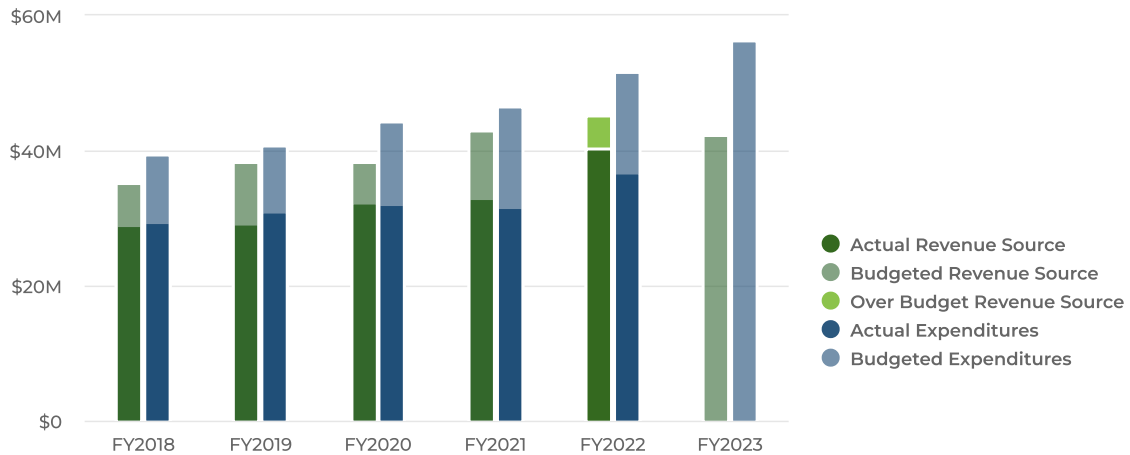
Budgeted and Historical 2023 Revenue by Fund



There is significant capital investment in 2021 and 2022, funded by bond proceeds, grants, and interfund transfers.

Summary

The Village of Orland Park is projecting \$42.38M of revenue in FY2023, which represents a 4.9% increase over the prior year. Budgeted expenditures are projected to increase by 9.2% or \$4.77M to \$56.53M in FY2023.



Revenues by Source

The Water and Sewer Fund is divided into five divisions including: Finance, Administration, Water, Sewer, and Storm Water. The Finance Division functions and strategic goals are included with the Finance Department section of the General Fund. The Administration, Water, Sewer and Storm Water 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:

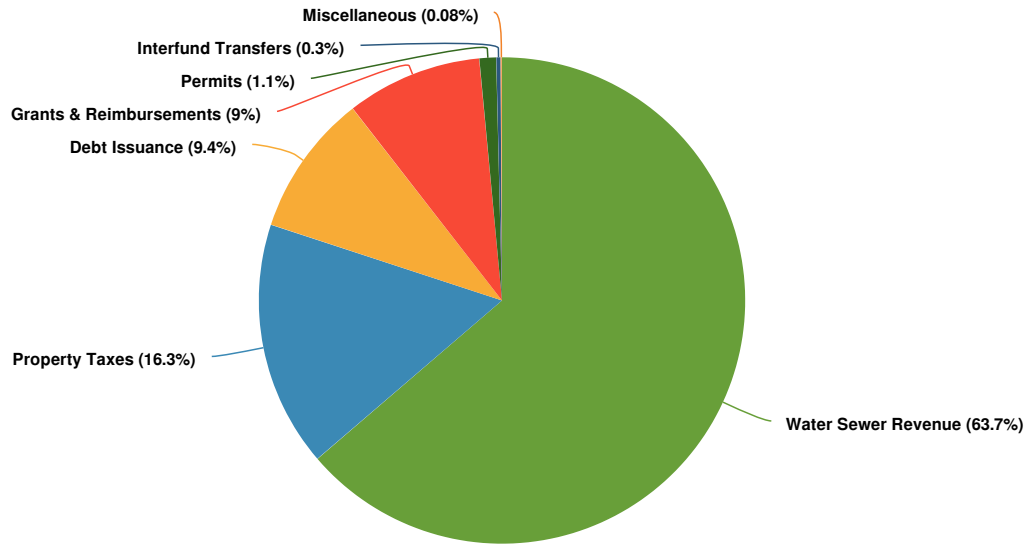
The Public Works Utilities Division operates and maintains the water distribution, sanitary sewer collection and storm water systems, within the Water and Sewer Fund. The Utilities Division also budgets for engineering and consulting fees for planning and improvement of these systems.

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

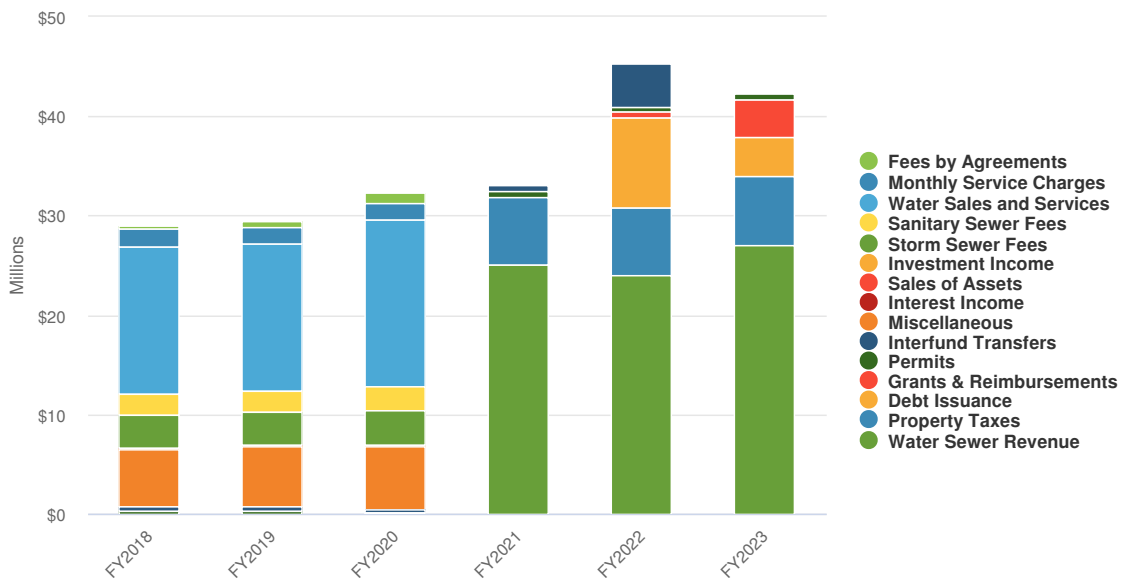
- Preparation and maintenance of Village infrastructure maps including water, sanitary, and storm sewer mains and ponds
- Repair and maintenance of the water distribution system mains and appurtenances

- 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 storm water 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

Projected 2023 Revenues by Source



Budgeted and Historical 2023 Revenues by Source



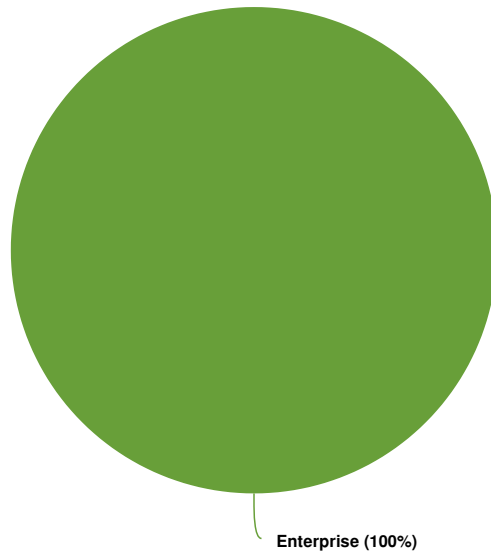
Name	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)



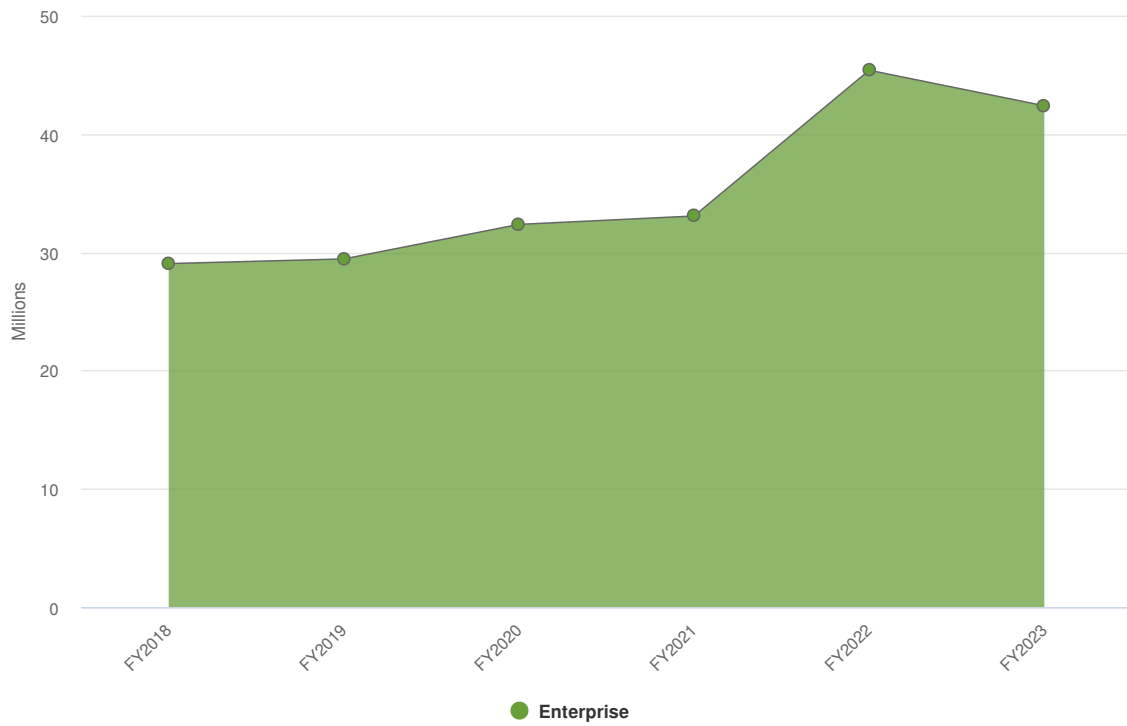
Name	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)
Revenue Source				
Investment Income	\$0	\$26,110	\$0	-100%
Debt Issuance	\$9,150,000	\$0	\$4,000,000	N/A
Property Taxes	\$6,658,825	\$6,460,000	\$6,919,000	7.1%
Interfund Transfers	\$4,435,000	\$4,386,734	\$123,000	-97.2%
Permits	\$445,500	\$452,689	\$469,000	3.6%
Grants & Reimbursements	\$564,150	\$3,902,500	\$3,826,000	-2%
Miscellaneous	\$35,000	\$32,000	\$35,000	9.4%
Water Sewer Revenue	\$24,093,557	\$25,148,940	\$27,006,586	7.4%
Total Revenue Source:	\$45,382,032	\$40,408,973	\$42,378,586	4.9%

Revenue by Department

Projected 2023 Revenue by Department



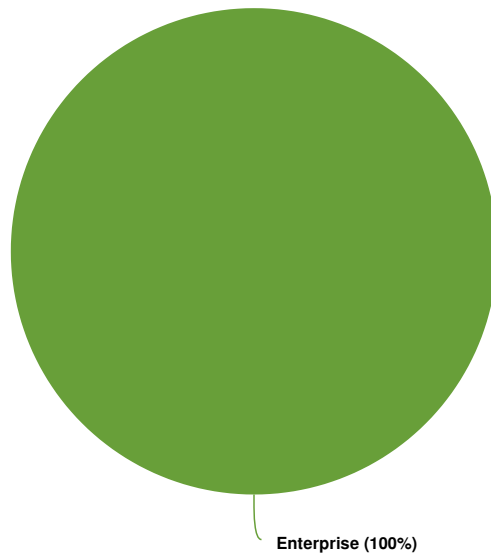
Budgeted and Historical 2023 Revenue by Department



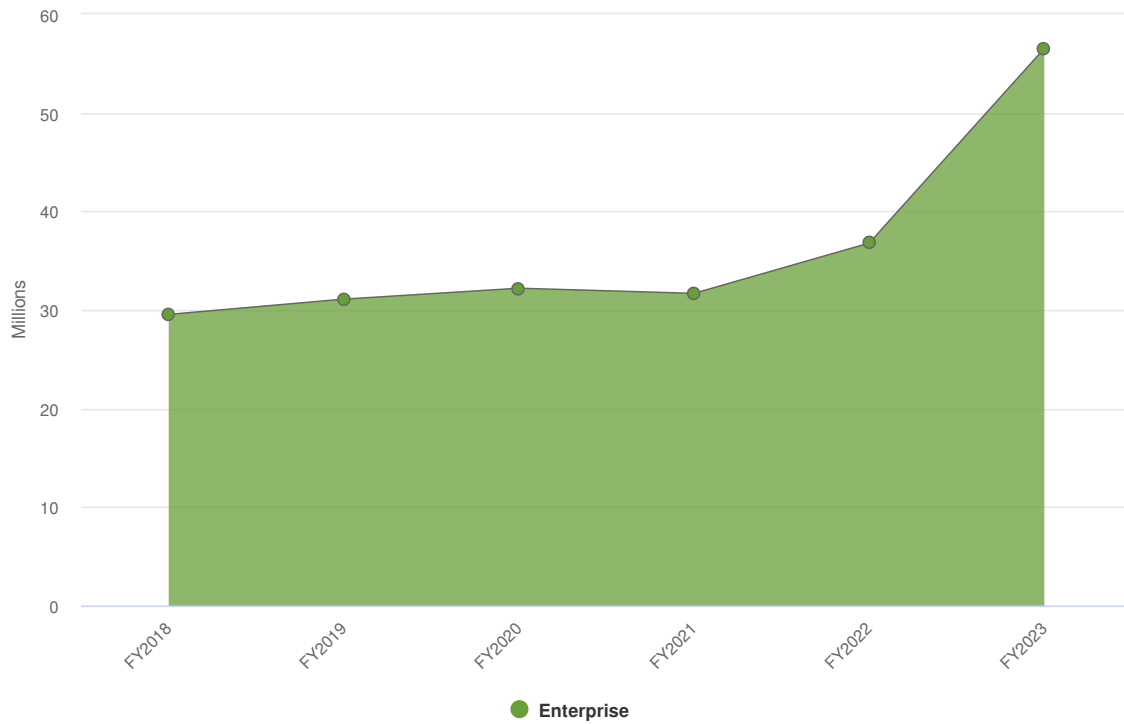
Name	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)
Revenue				
Enterprise	\$45,382,032	\$40,408,973	\$42,378,586	4.9%
Total Revenue:	\$45,382,032	\$40,408,973	\$42,378,586	4.9%

Expenditures by Fund

2023 Expenditures by Fund



Budgeted and Historical 2023 Expenditures by Fund



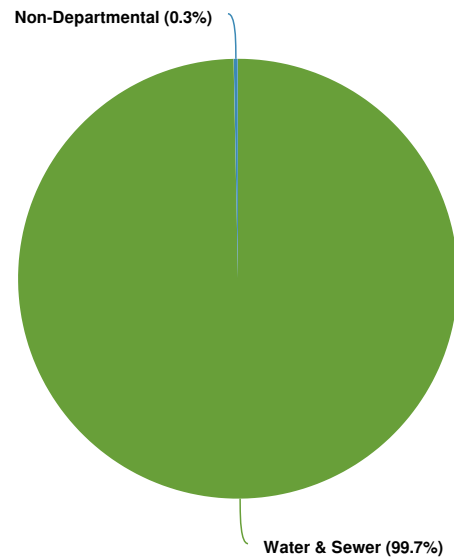
Name	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)
Enterprise	\$36,780,149	\$51,757,231	\$56,530,443	9.2%



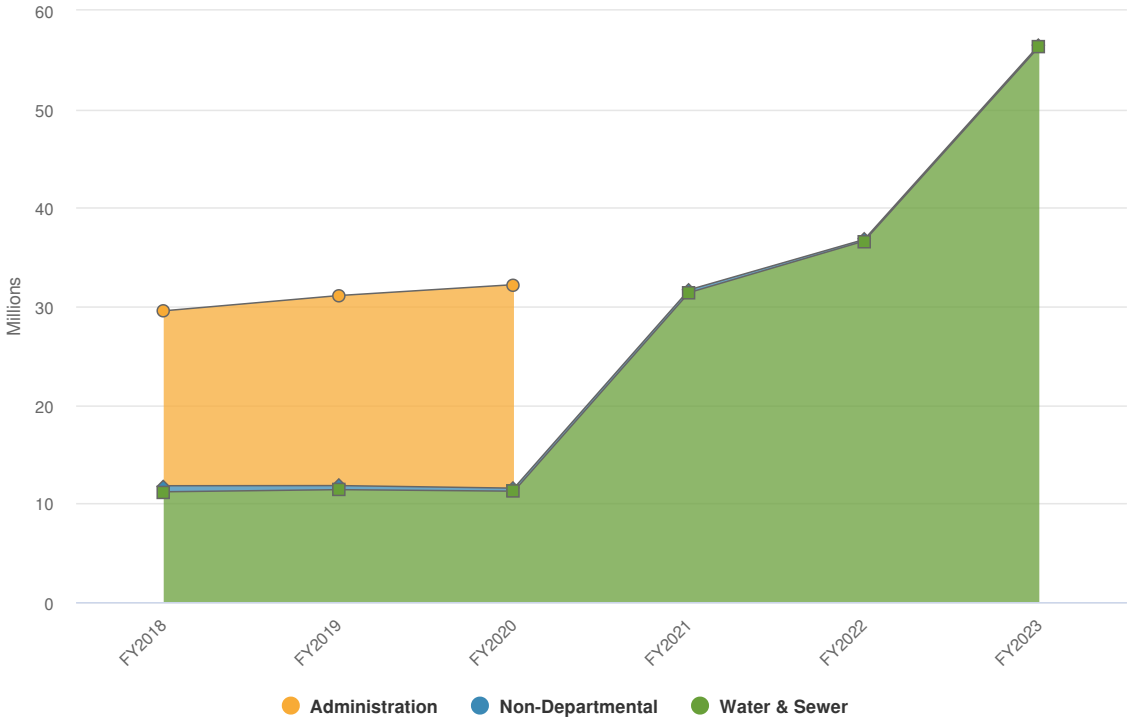
Name	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)
Total Enterprise:	\$36,780,149	\$51,757,231	\$56,530,443	9.2%

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function

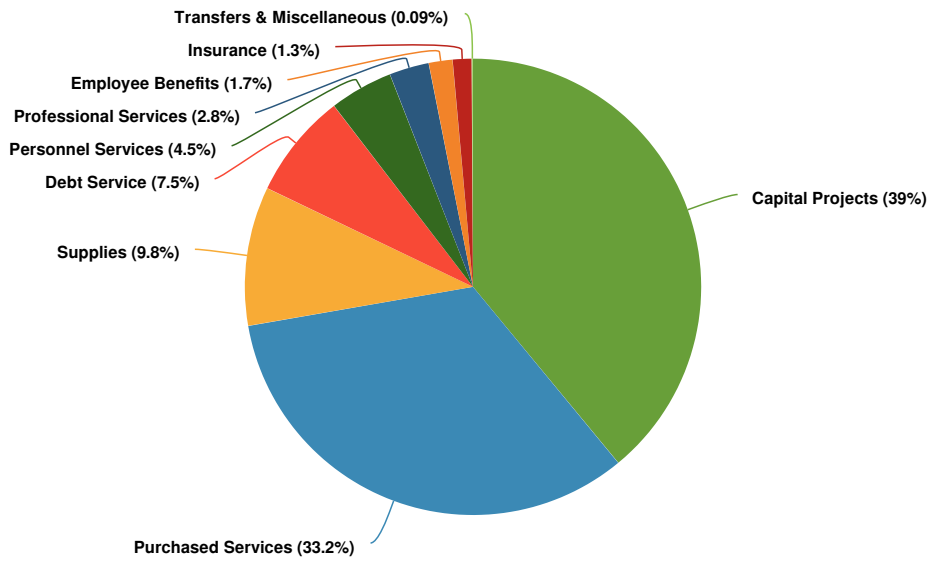


Name	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)
Expenditures				
Water & Sewer	\$36,620,142	\$51,516,076	\$56,357,739	9.4%
Non-Departmental	\$160,007	\$241,155	\$172,704	-28.4%
Total Expenditures:	\$36,780,149	\$51,757,231	\$56,530,443	9.2%

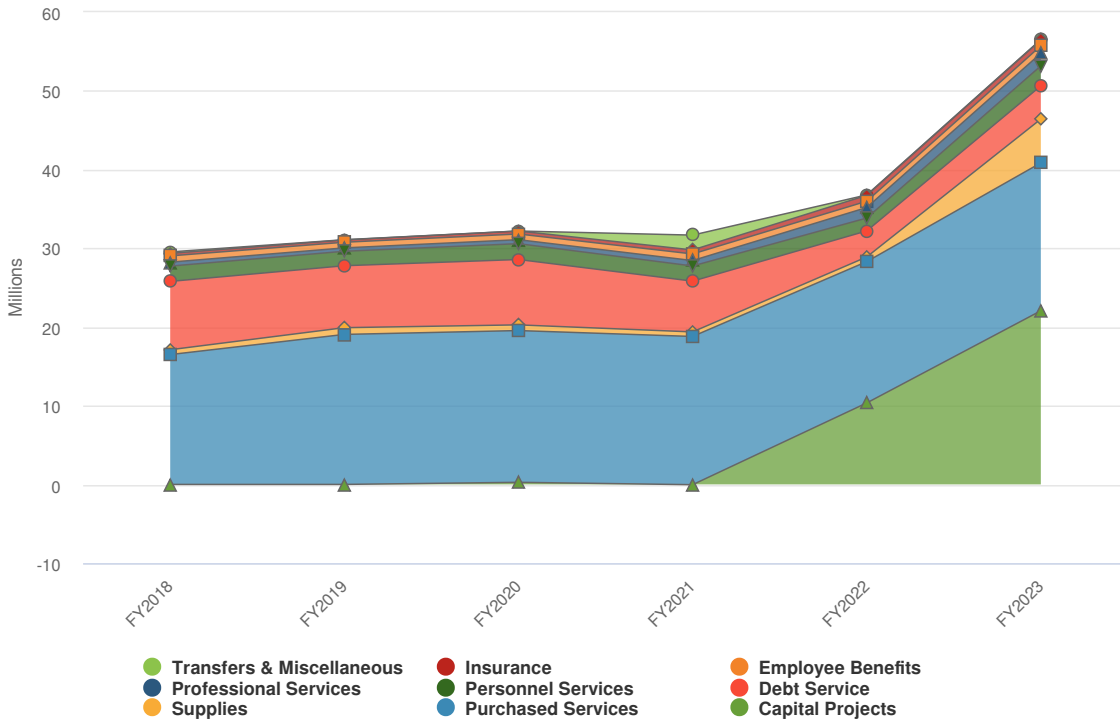


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



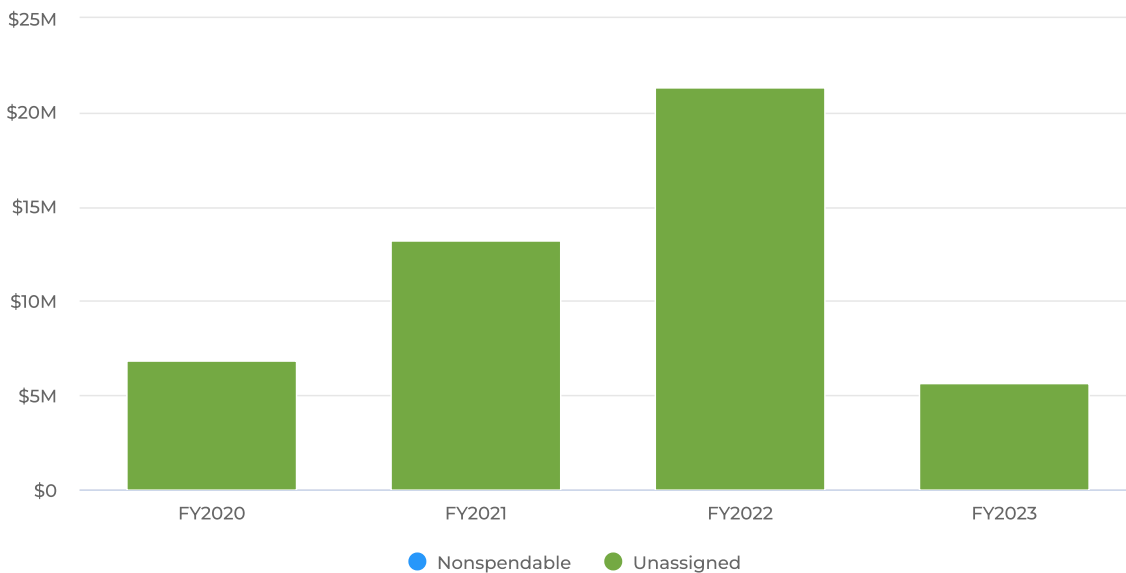
Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)
Expense Objects				
Personnel Services	\$1,632,891	\$2,063,007	\$2,541,100	23.2%
Employee Benefits	\$802,515	\$832,572	\$954,255	14.6%
Professional Services	\$1,338,567	\$1,176,227	\$1,593,675	35.5%
Purchased Services	\$17,956,200	\$19,917,075	\$18,791,835	-5.6%
Insurance	\$745,439	\$602,164	\$749,988	24.5%
Supplies	\$592,845	\$427,700	\$5,566,850	1,201.6%
Capital Projects	\$10,350,348	\$18,357,506	\$22,063,385	20.2%
Debt Service	\$3,311,344	\$8,380,980	\$4,219,355	-49.7%
Transfers & Miscellaneous	\$50,000	\$0	\$50,000	N/A
Total Expense Objects:	\$36,780,149	\$51,757,231	\$56,530,443	9.2%

Fund Balance

Projections



	FY2022	FY2023	% Change
Fund Balance	—	—	
Unassigned	\$21,367,918	\$5,686,061	-73.4%
Nonspendable	\$0	\$0	0%
Total Fund Balance:	\$21,367,918	\$5,686,061	-73.4%



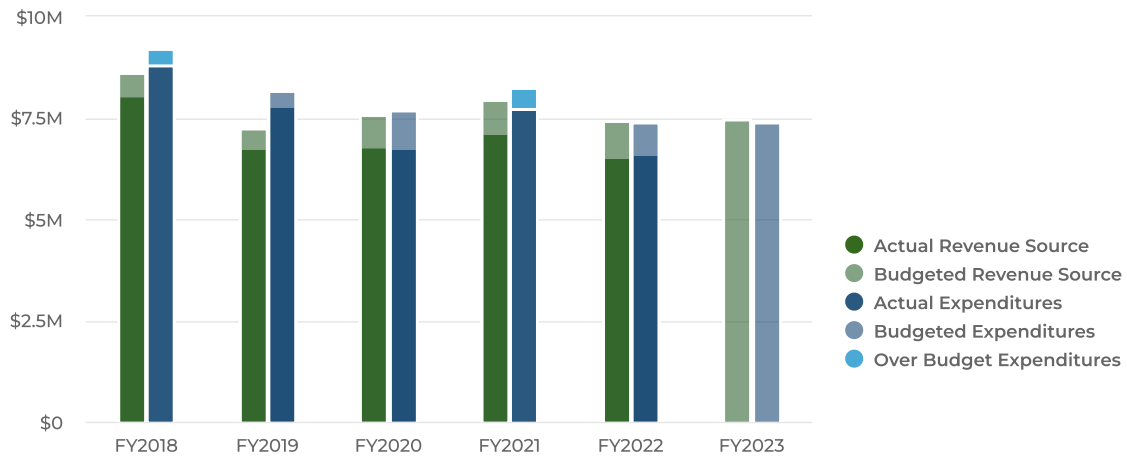


Internal Service

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.

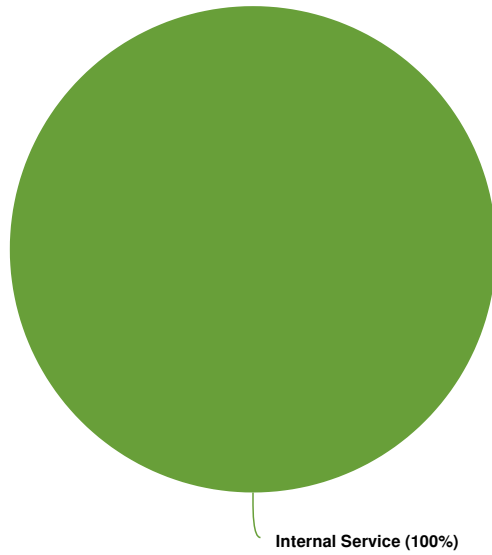
Summary

The Village of Orland Park is projecting \$7.48M of revenue in FY2023, which represents a 0.6% increase over the prior year. Budgeted expenditures are projected to decrease by 0.2% or \$17.1K to \$7.39M in FY2023.

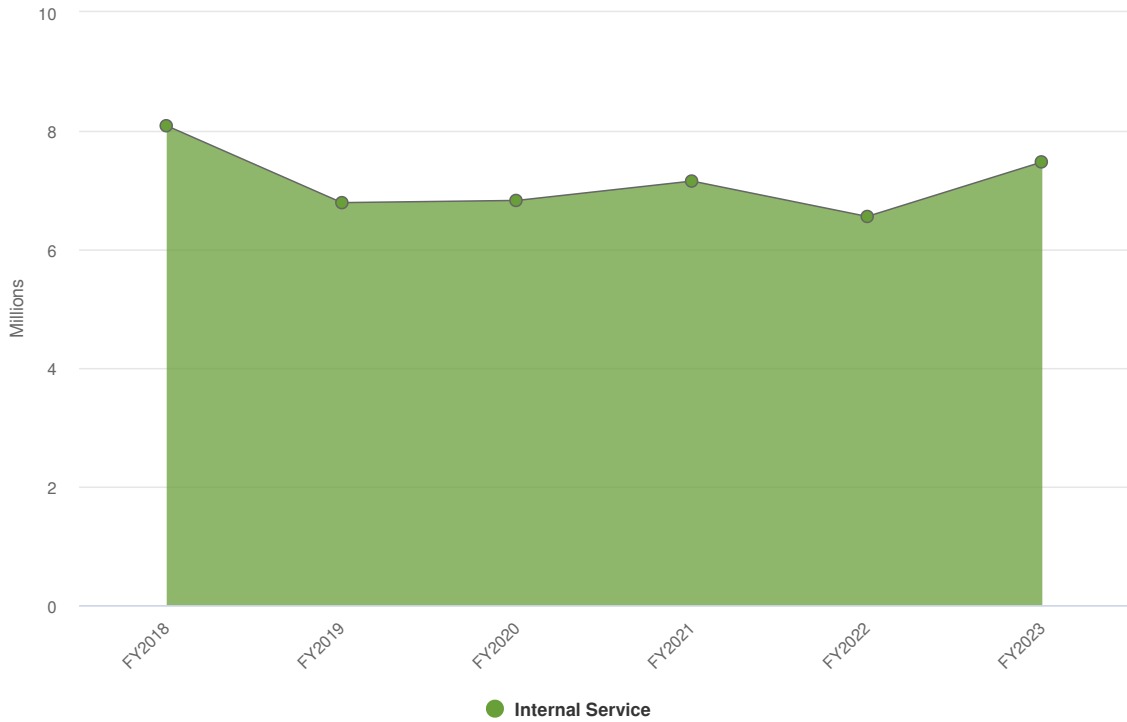


Revenue by Fund

2023 Revenue by Fund



Budgeted and Historical 2023 Revenue by Fund



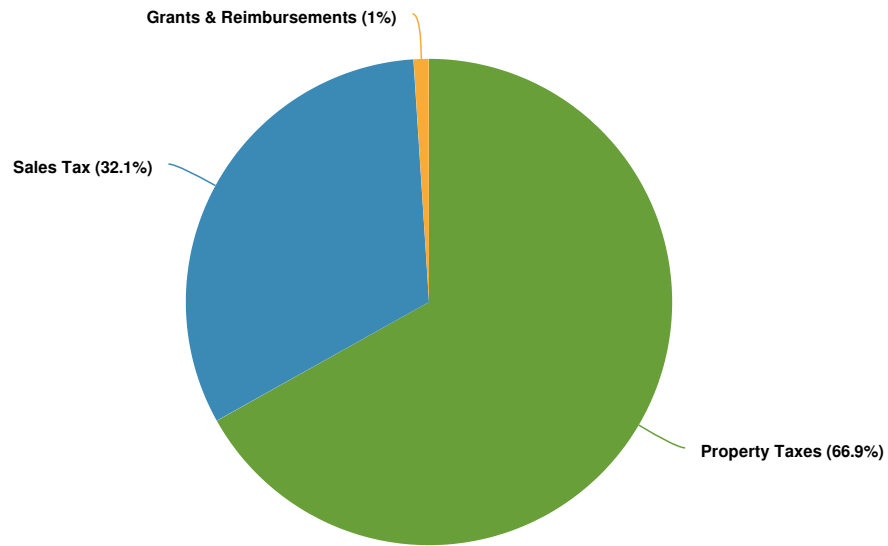
Name	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)
Internal Service	\$6,554,463	\$7,431,885	\$7,475,000	0.6%



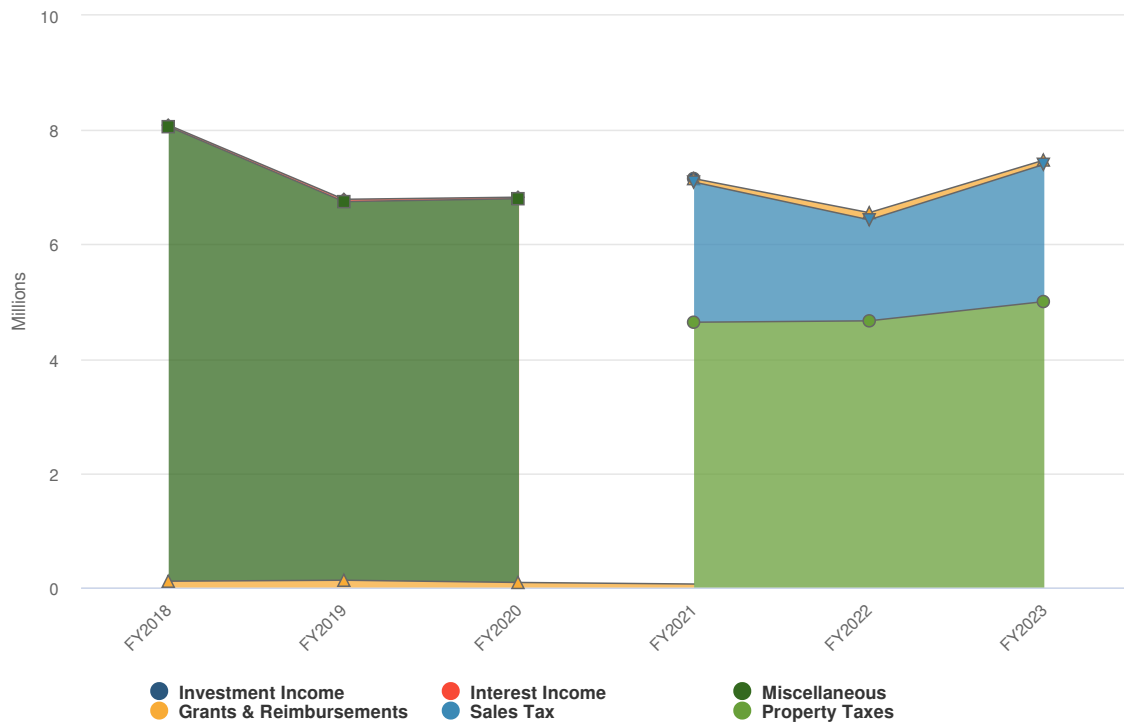
Name	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)
Total Internal Service:	\$6,554,463	\$7,431,885	\$7,475,000	0.6%

Revenues by Source

Projected 2023 Revenues by Source



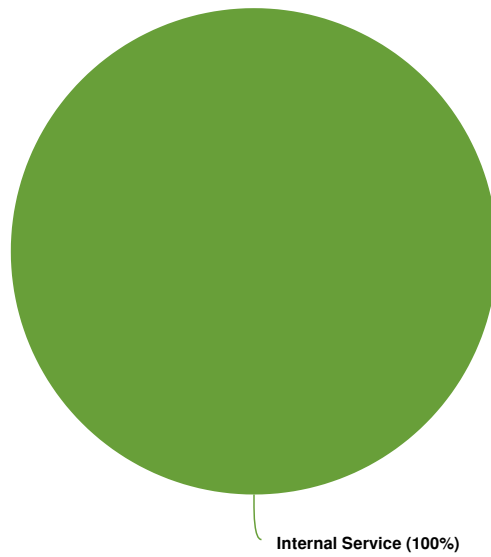
Budgeted and Historical 2023 Revenues by Source



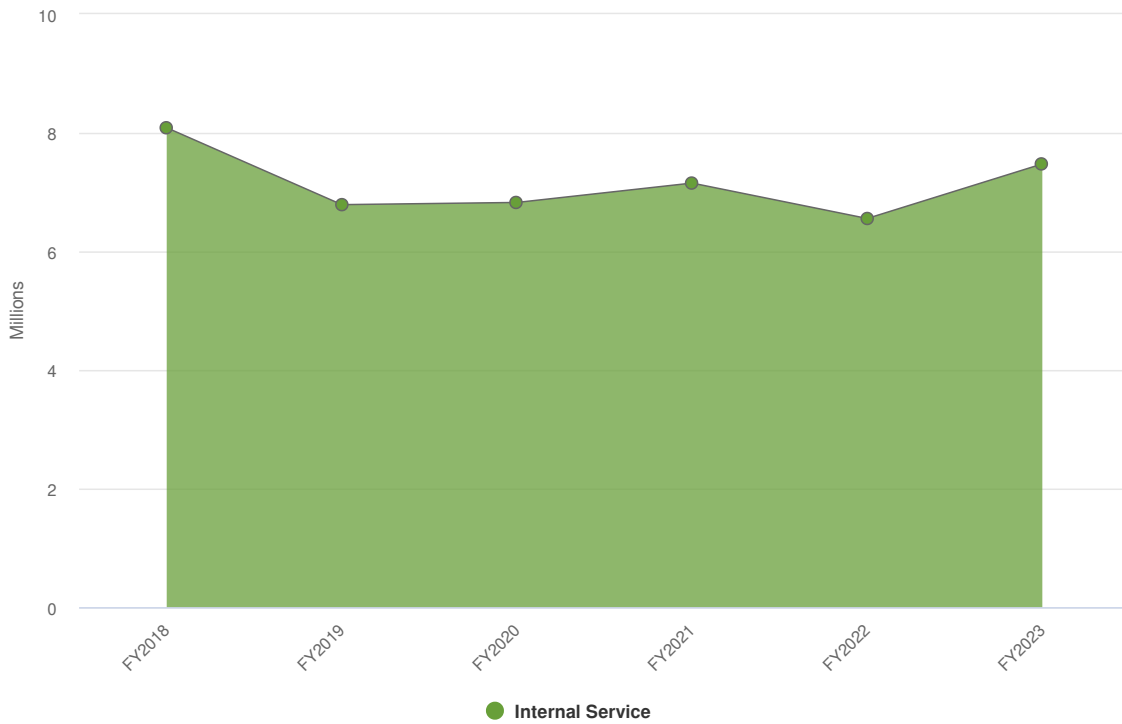
Name	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)
Revenue Source				
Investment Income	\$0	\$9,175	\$0	-100%
Property Taxes	\$4,662,710	\$4,662,710	\$5,000,000	7.2%
Sales Tax	\$1,766,753	\$2,700,000	\$2,400,000	-11.1%
Grants & Reimbursements	\$125,000	\$60,000	\$75,000	25%
Total Revenue Source:	\$6,554,463	\$7,431,885	\$7,475,000	0.6%

Revenue by Department

Projected 2023 Revenue by Department



Budgeted and Historical 2023 Revenue by Department



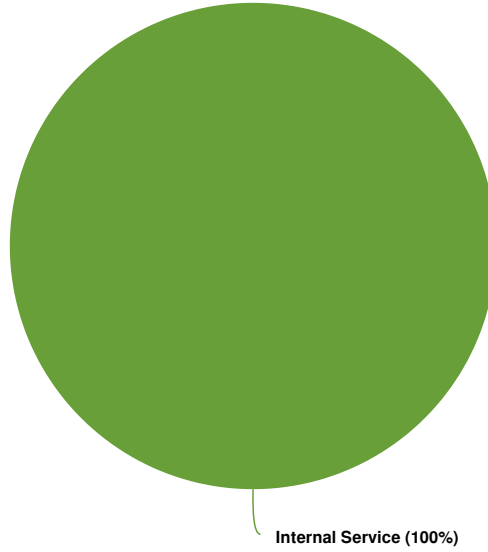
Name	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)
Revenue				



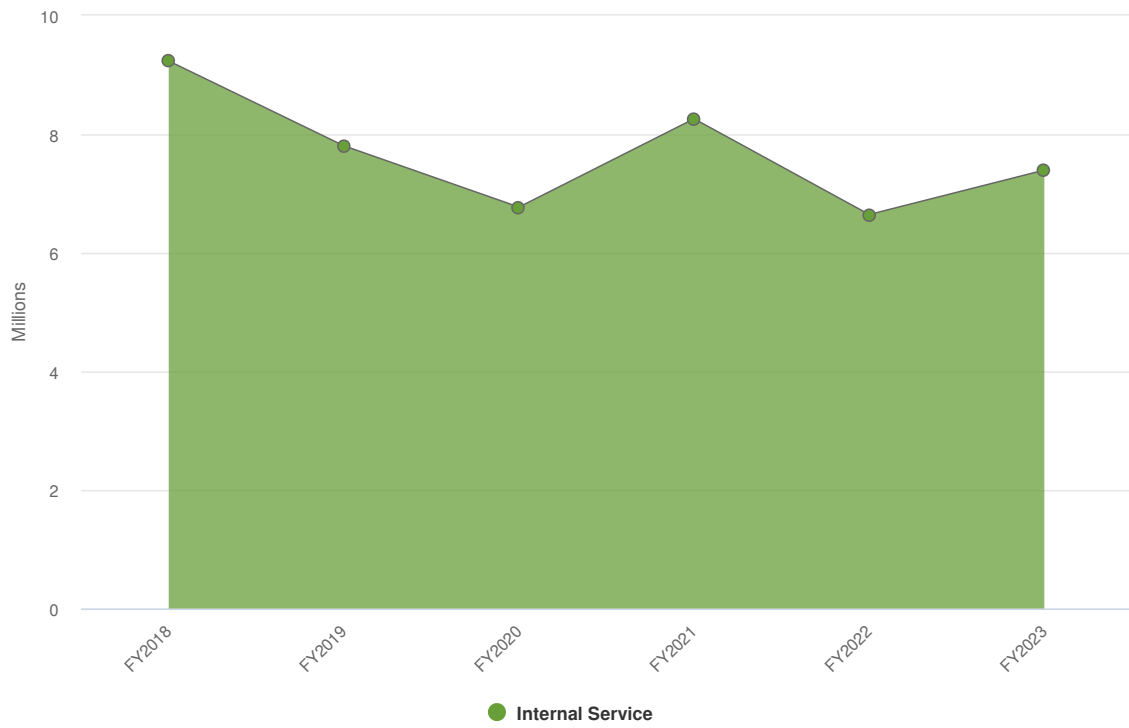
Name	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)
Internal Service	\$6,554,463	\$7,431,885	\$7,475,000	0.6%
Total Revenue:	\$6,554,463	\$7,431,885	\$7,475,000	0.6%

Expenditures by Fund

2023 Expenditures by Fund



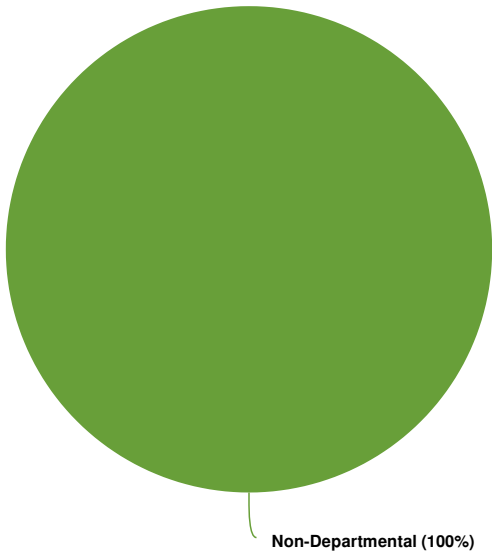
Budgeted and Historical 2023 Expenditures by Fund



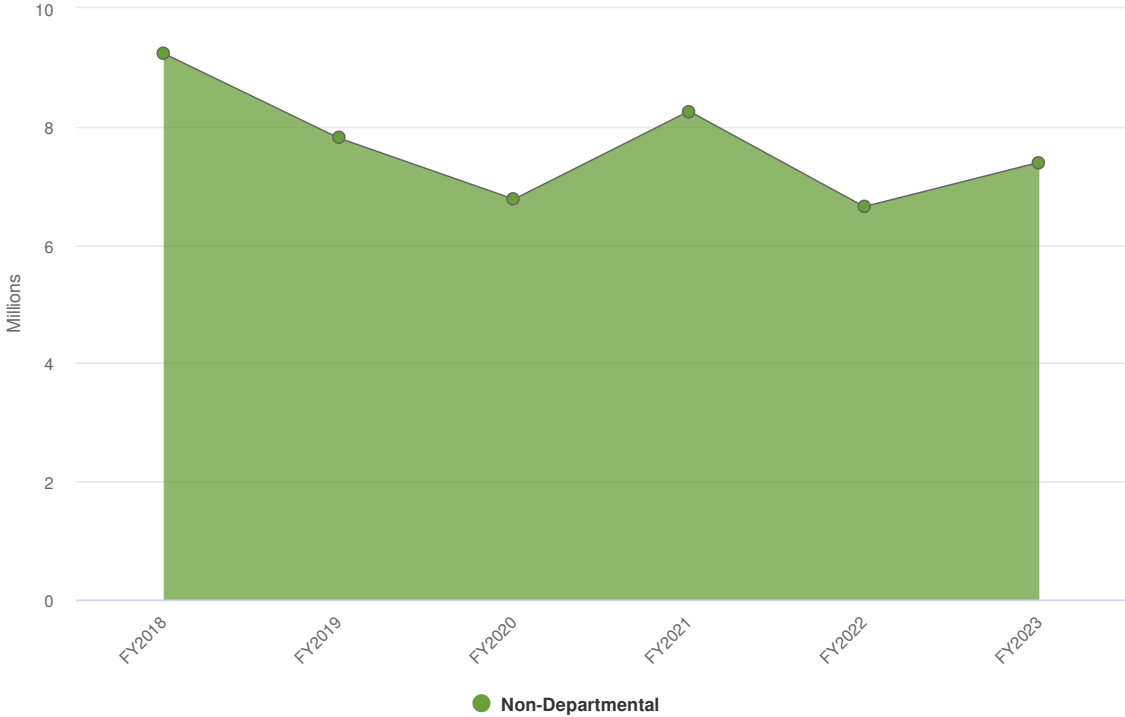
Name	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)
Internal Service	\$6,644,786	\$7,411,497	\$7,394,401	-0.2%
Total Internal Service:	\$6,644,786	\$7,411,497	\$7,394,401	-0.2%

Expenditures by Function

Budgeted Expenditures by Function



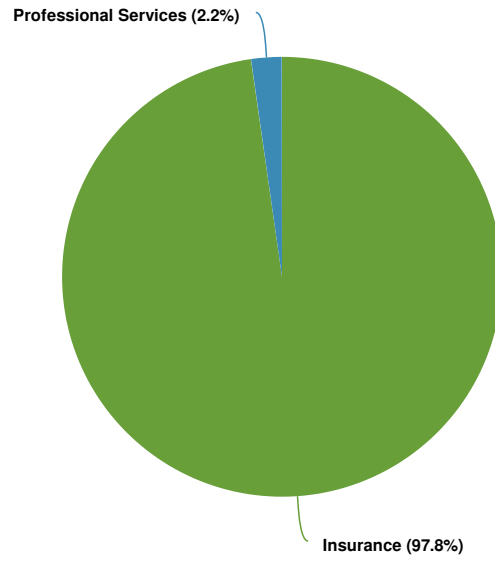
Budgeted and Historical Expenditures by Function



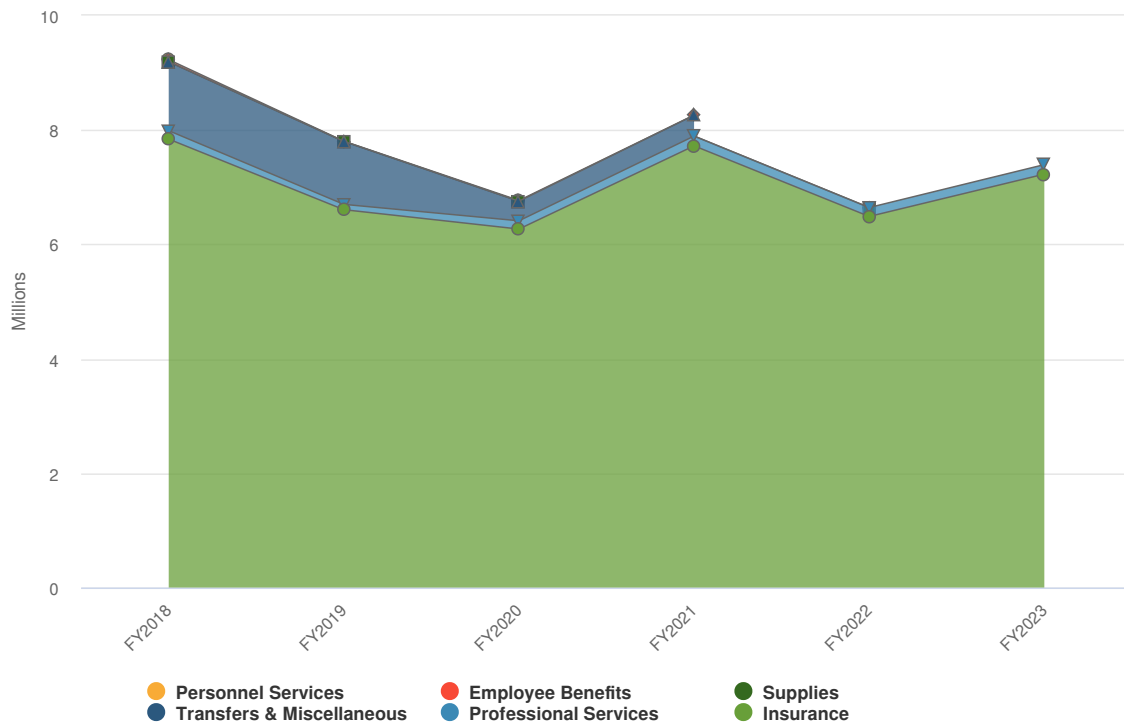
Name	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)
Expenditures				
Non-Departmental	\$6,644,786	\$7,411,497	\$7,394,401	-0.2%
Total Expenditures:	\$6,644,786	\$7,411,497	\$7,394,401	-0.2%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type

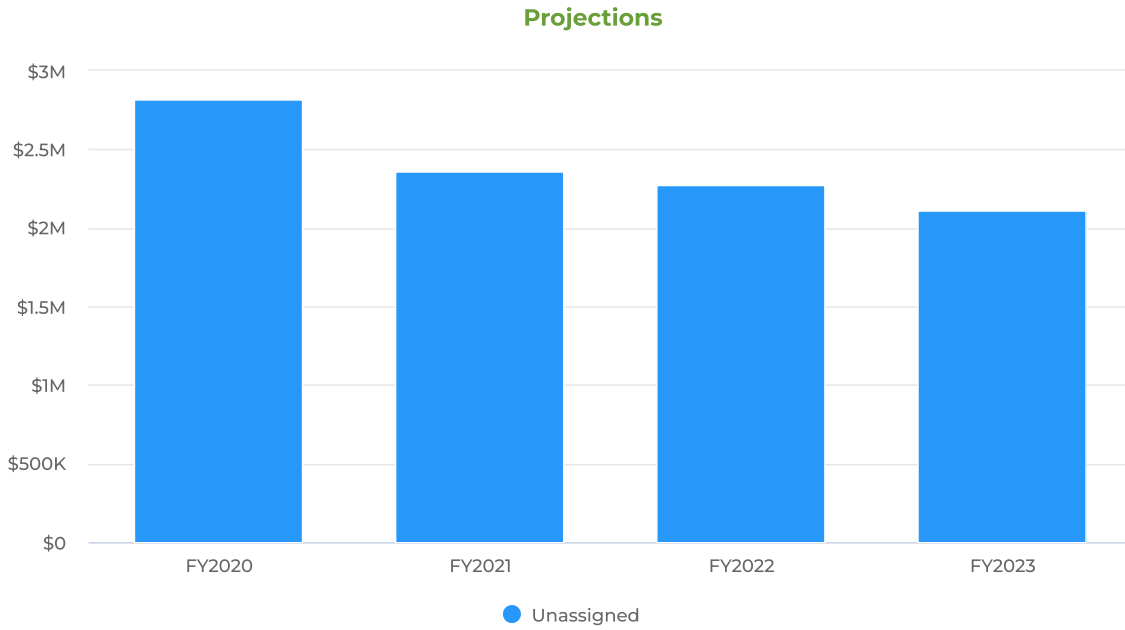


Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)
Expense Objects				
Personnel Services	\$480	\$0	\$0	0%
Employee Benefits	\$280	\$0	\$0	0%
Professional Services	\$155,850	\$158,838	\$165,850	4.4%
Insurance	\$6,488,095	\$7,252,659	\$7,228,551	-0.3%
Supplies	\$81	\$0	\$0	0%
Total Expense Objects:	\$6,644,786	\$7,411,497	\$7,394,401	-0.2%

Fund Balance



	FY2022	FY2023	% Change
Fund Balance	—	—	
Unassigned	\$2,273,284	\$2,115,683	-6.9%
Total Fund Balance:	\$2,273,284	\$2,115,683	-6.9%

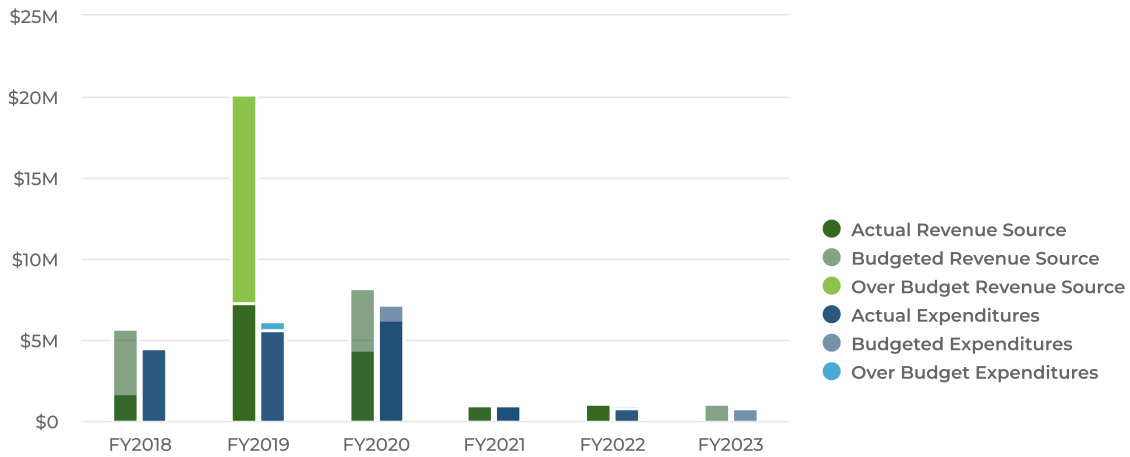


Trust

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(l) 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.

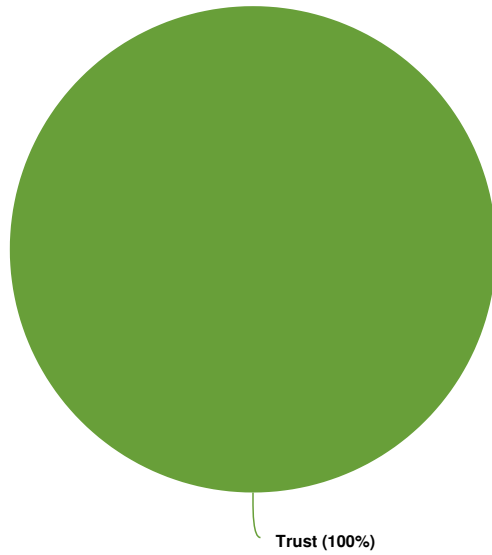
Summary

The Village of Orland Park is projecting \$1.14M of revenue in FY2023, which represents a 4.4% increase over the prior year. Budgeted expenditures are projected to decrease by 1.2% or \$10.9K to \$863.5K in FY2023.

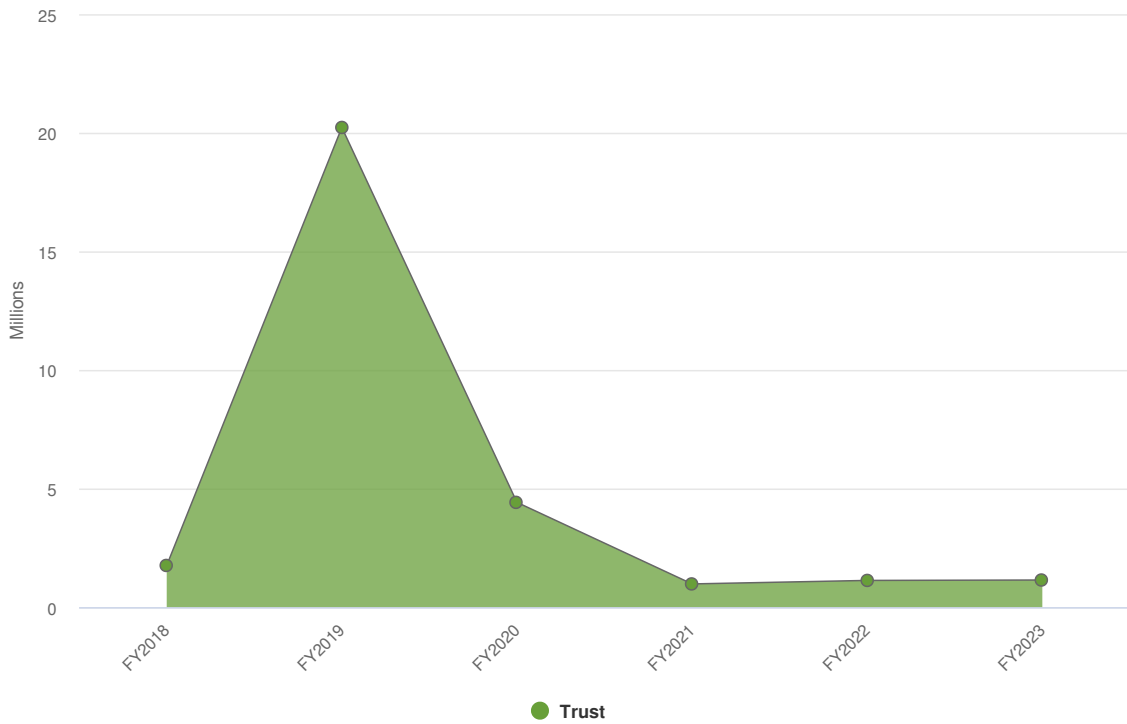


Revenue by Fund

2023 Revenue by Fund



Budgeted and Historical 2023 Revenue by Fund



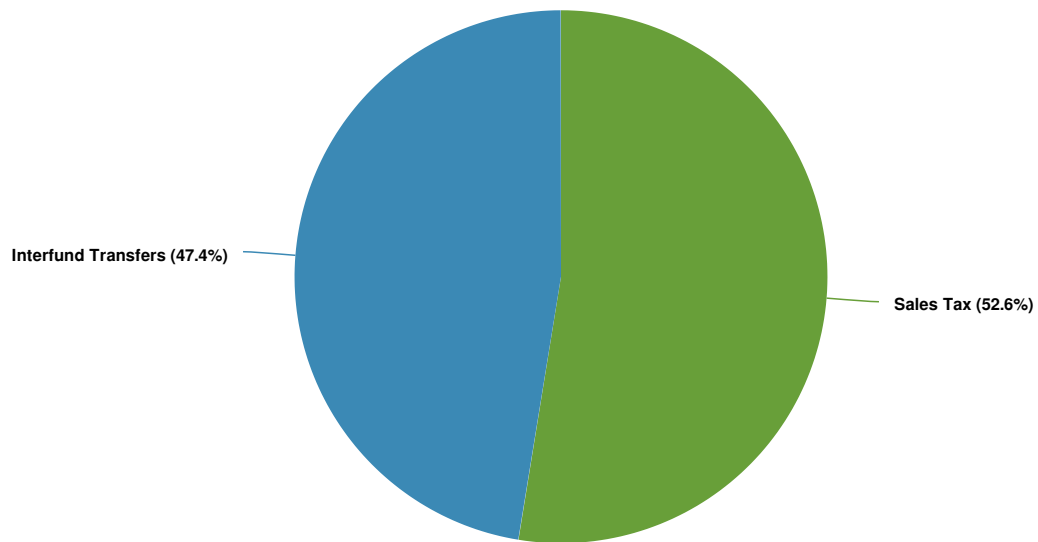
Name	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)
Trust	\$1,124,554	\$1,093,554	\$1,141,554	4.4%



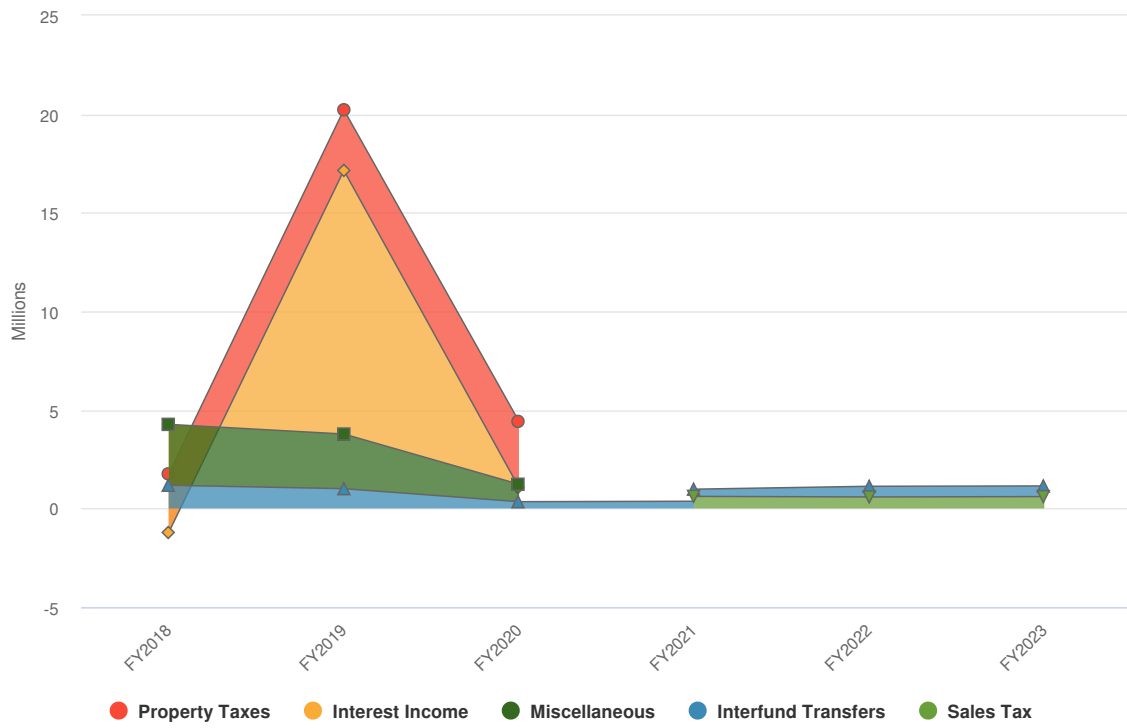
Name	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)
Total Trust:	\$1,124,554	\$1,093,554	\$1,141,554	4.4%

Revenues by Source

Projected 2023 Revenues by Source



Budgeted and Historical 2023 Revenues by Source

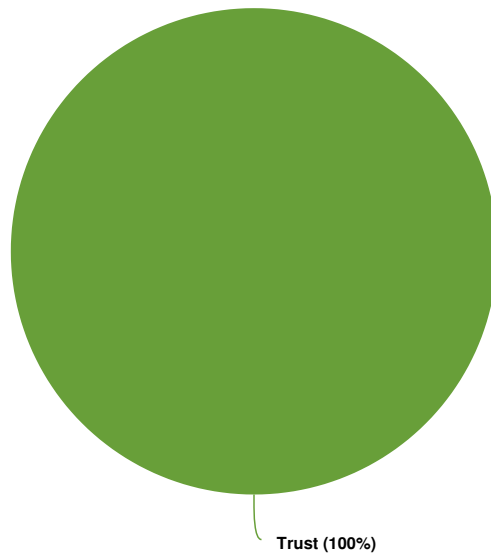


Name	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)
Revenue Source				
Sales Tax	\$583,000	\$552,000	\$600,000	8.7%
Interfund Transfers	\$541,554	\$541,554	\$541,554	0%
Total Revenue Source:	\$1,124,554	\$1,093,554	\$1,141,554	4.4%

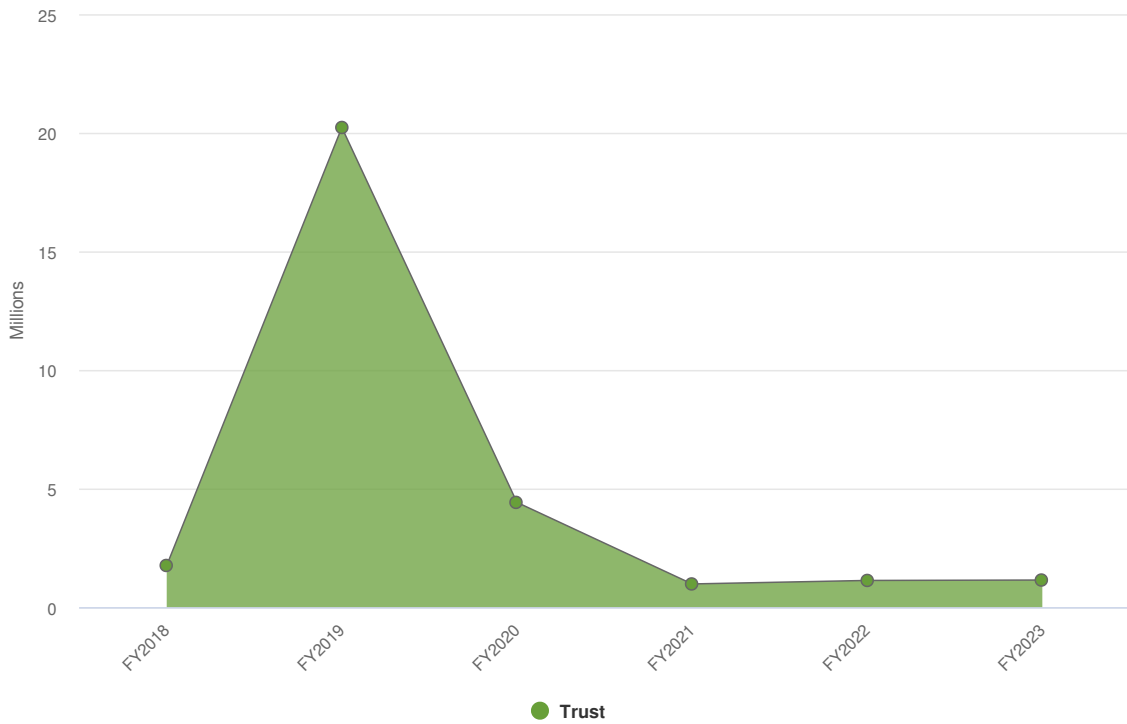


Revenue by Department

Projected 2023 Revenue by Department



Budgeted and Historical 2023 Revenue by Department



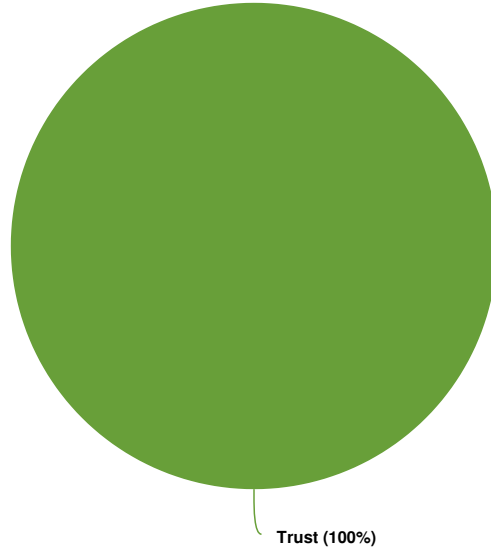
Name	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)
Revenue				



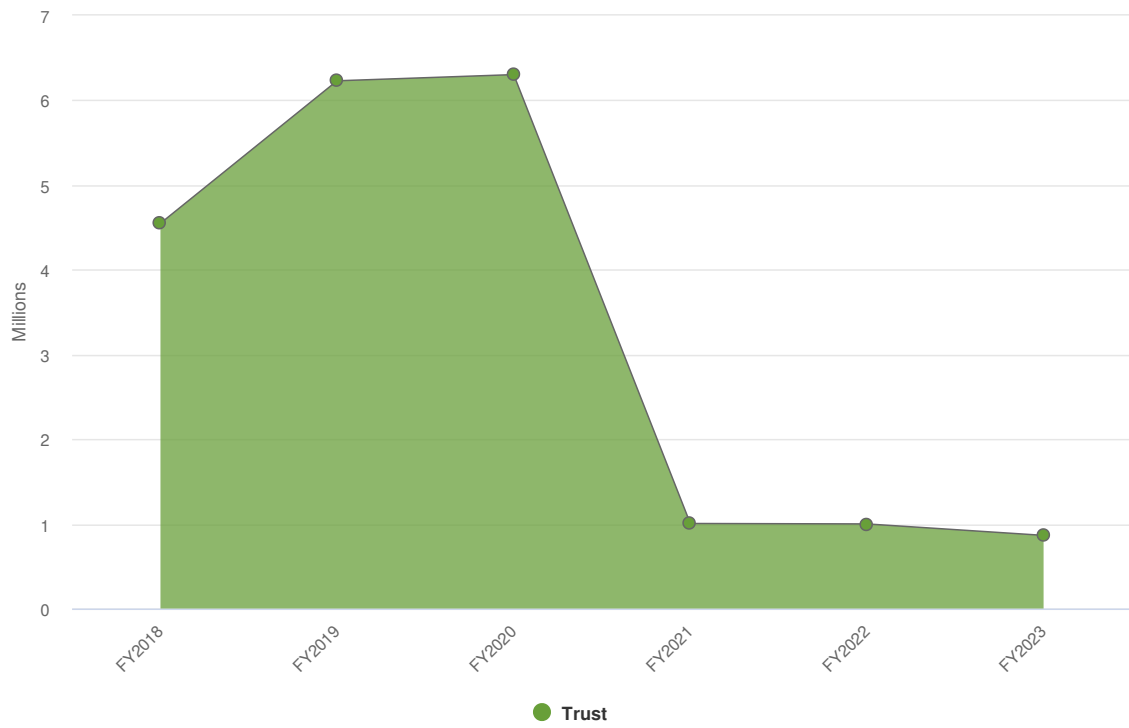
Name	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)
Trust	\$1,124,554	\$1,093,554	\$1,141,554	4.4%
Total Revenue:	\$1,124,554	\$1,093,554	\$1,141,554	4.4%

Expenditures by Fund

2023 Expenditures by Fund



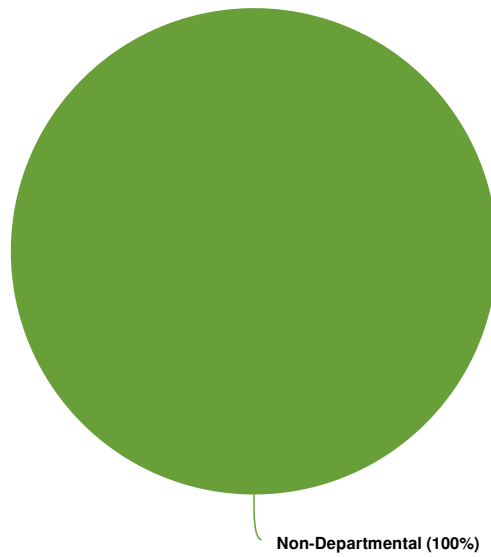
Budgeted and Historical 2023 Expenditures by Fund



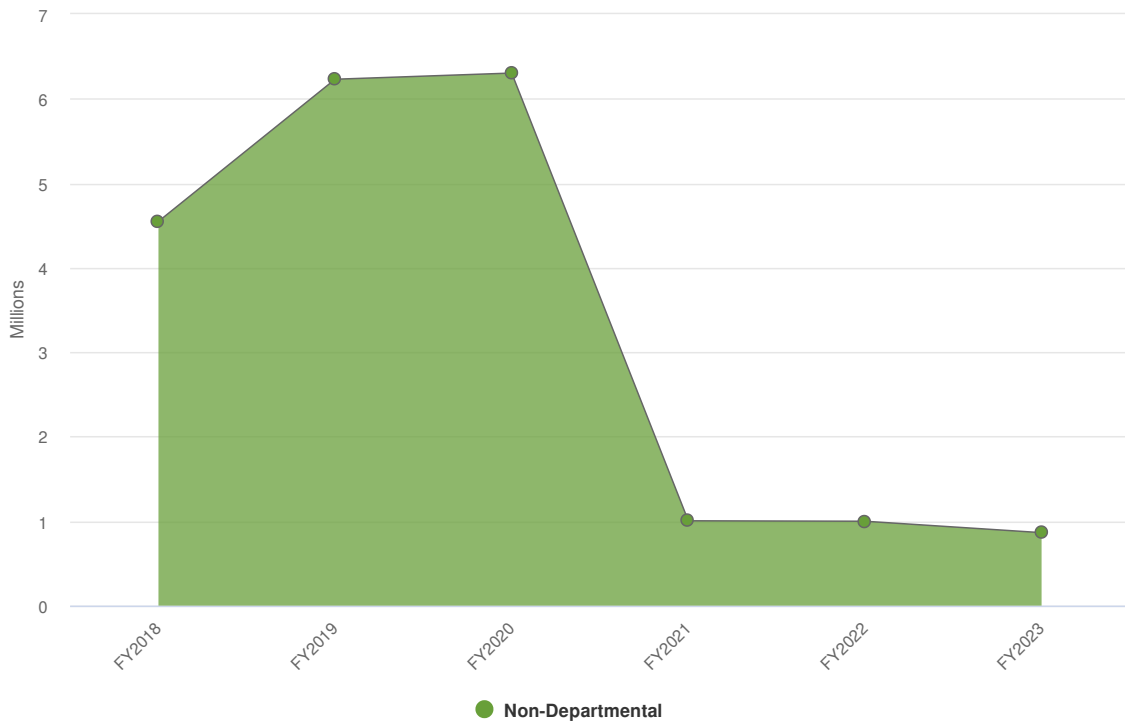
Name	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)
Trust	\$998,716	\$874,401	\$863,500	-1.2%
Total Trust:	\$998,716	\$874,401	\$863,500	-1.2%

Expenditures by Function

Budgeted Expenditures by Function



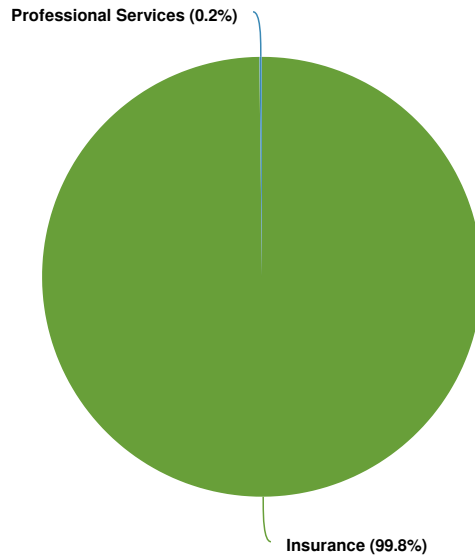
Budgeted and Historical Expenditures by Function



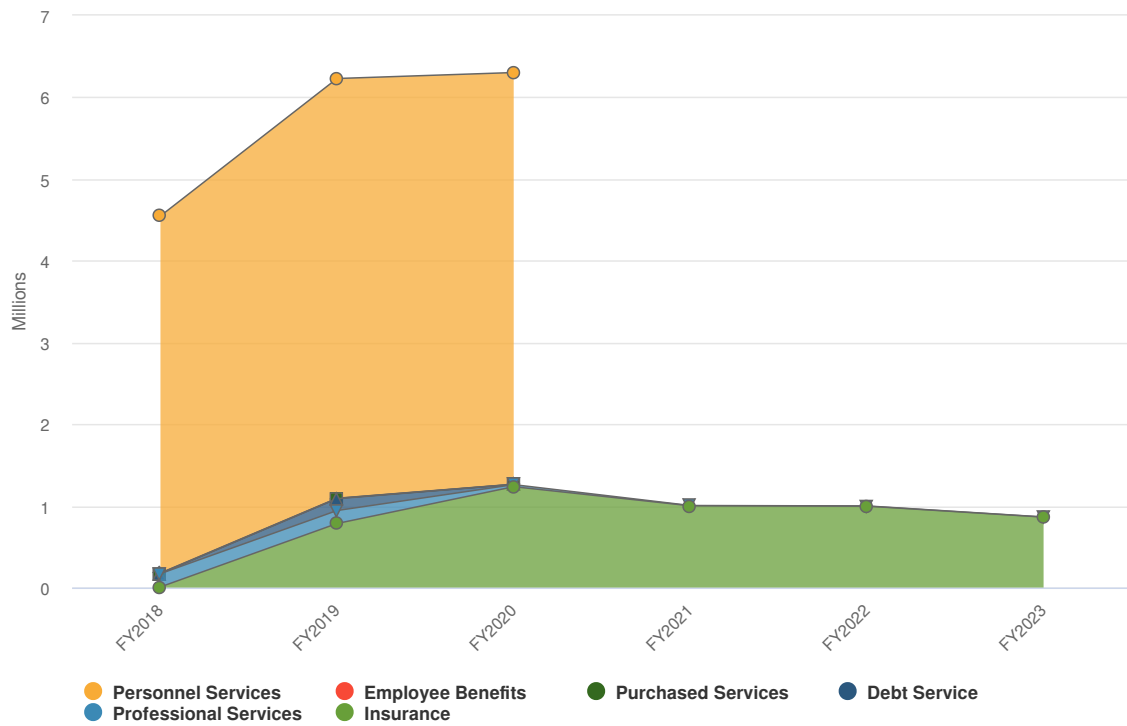
Name	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)
Expenditures				
Non-Departmental	\$998,716	\$874,401	\$863,500	-1.2%
Total Expenditures:	\$998,716	\$874,401	\$863,500	-1.2%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type

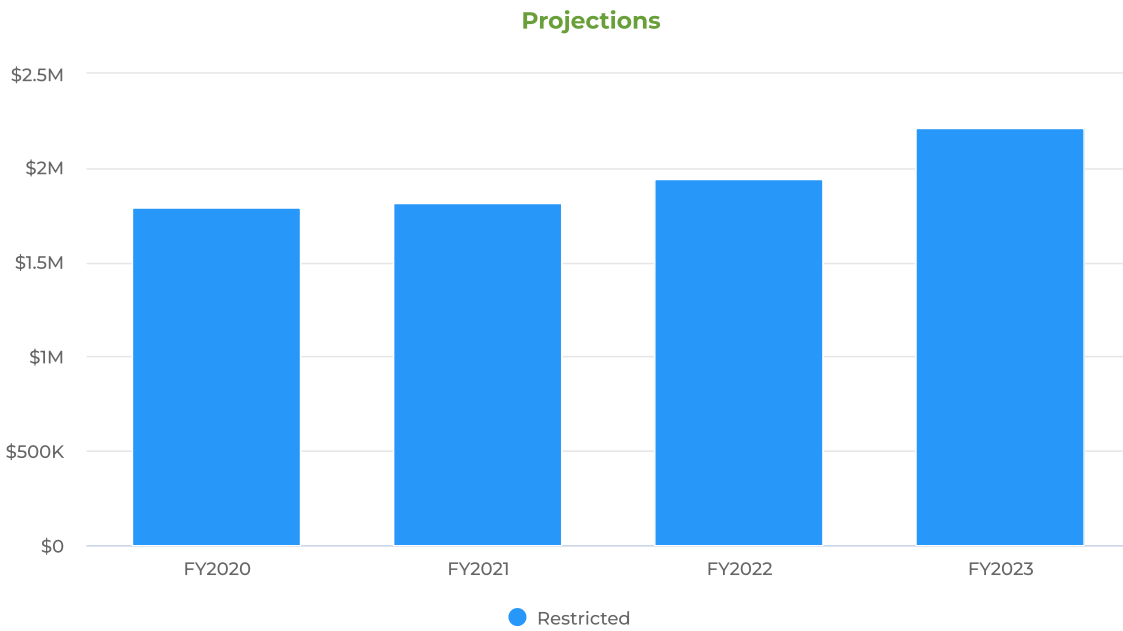


Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)
Expense Objects				
Professional Services	\$3,000	\$3,215	\$1,500	-53.3%
Insurance	\$995,716	\$871,186	\$862,000	-1.1%
Total Expense Objects:	\$998,716	\$874,401	\$863,500	-1.2%

Fund Balance



	FY2022	FY2023	% Change
Fund Balance	—	—	
Restricted	\$1,938,925	\$2,216,978	14.3%
Total Fund Balance:	\$1,938,925	\$2,216,978	14.3%



Component Units

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.

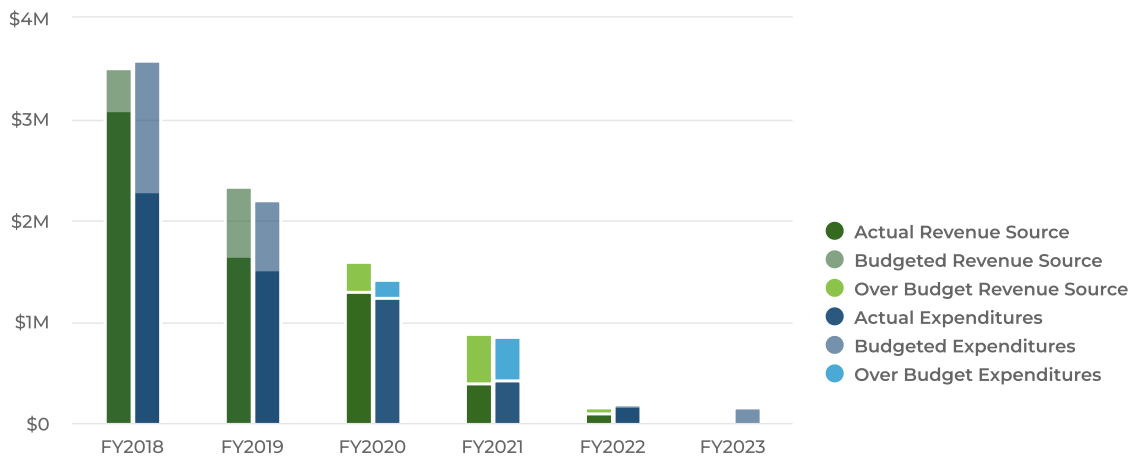
The Orland Park History Museum is a not-for-profit corporation, incorporated in 2016. The members of its governing board are appointed by the Village's Mayor. The Museum is presented as a governmental fund type.

Historical also includes revenue and expenditures for the Orland Joint Emergency Telecommunication System (E-911) fund. This fund is organized pursuant to state law, with board members from agencies associated with the Village's emergency dispatch operations.

In prior years, many operational expenses for Open Lands, Stellwagen and the Museum were accounted for in their respective funds, and funded by transfers from Village revenue sources. Starting in 2021, Open Lands operational expenses ceased this practice. In 2023, we have move operating expenses for Stellwagen and the Museum to a new cost center in the Recreation Fund (Heritage). This will leave these funds to solely track financial activity relating to the respective foundations.

Summary

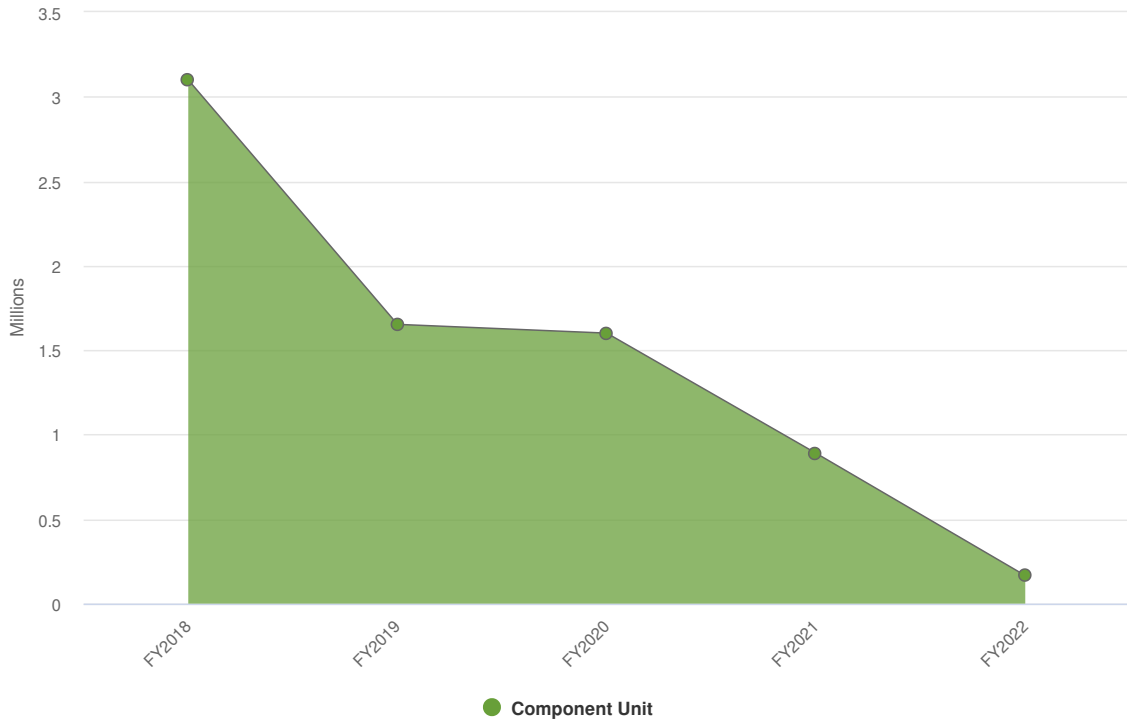
The Village of Orland Park is projecting \$0 of revenue in FY2023, which represents a 100% decrease over the prior year. Budgeted expenditures are projected to decrease by 16.4% or \$32.32K to \$165.18K in FY2023.



Revenue by Fund

2023 Revenue by Fund

Budgeted and Historical 2023 Revenue by Fund



Name	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)
Component Unit	\$165,881	\$103,766	\$0	-100%



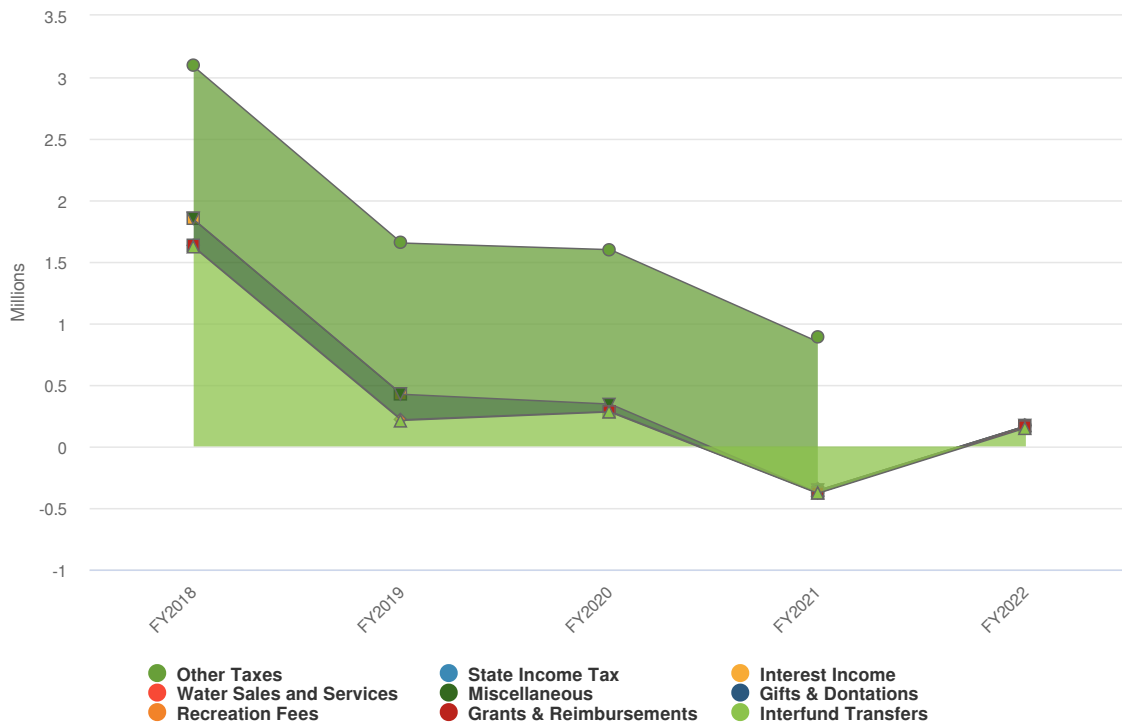
Name	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)
Total Component Unit:	\$165,881	\$103,766	\$0	-100%

Revenues by Source

Projected 2023 Revenues by Source



Budgeted and Historical 2023 Revenues by Source



Name	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)
Revenue Source				
State Income Tax	\$0	\$3,125	\$0	-100%
Water Sales and Services	\$100	\$100	\$0	-100%
Gifts & Donations	\$750	\$3,100	\$0	-100%
Property Taxes	\$0	\$200	\$0	-100%
Interfund Transfers	\$150,000	\$80,141	\$0	-100%
Grants & Reimbursements	\$13,631	\$16,000	\$0	-100%
Miscellaneous	\$200	\$100	\$0	-100%
Recreation Fees	\$1,200	\$1,000	\$0	-100%
Total Revenue Source:	\$165,881	\$103,766	\$0	-100%



Revenue by Department

Projected 2023 Revenue by Department

Budgeted and Historical 2023 Revenue by Department



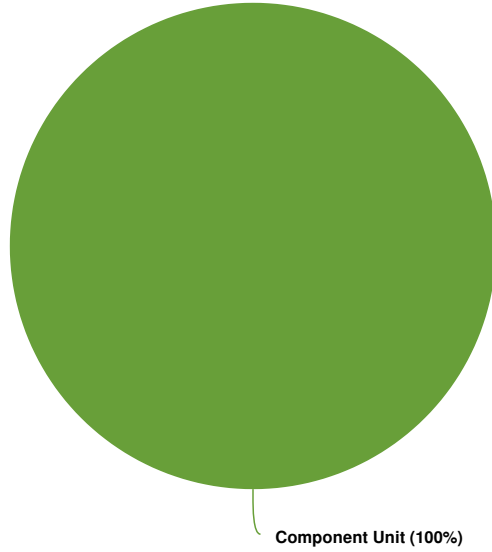
Name	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)
Revenue				



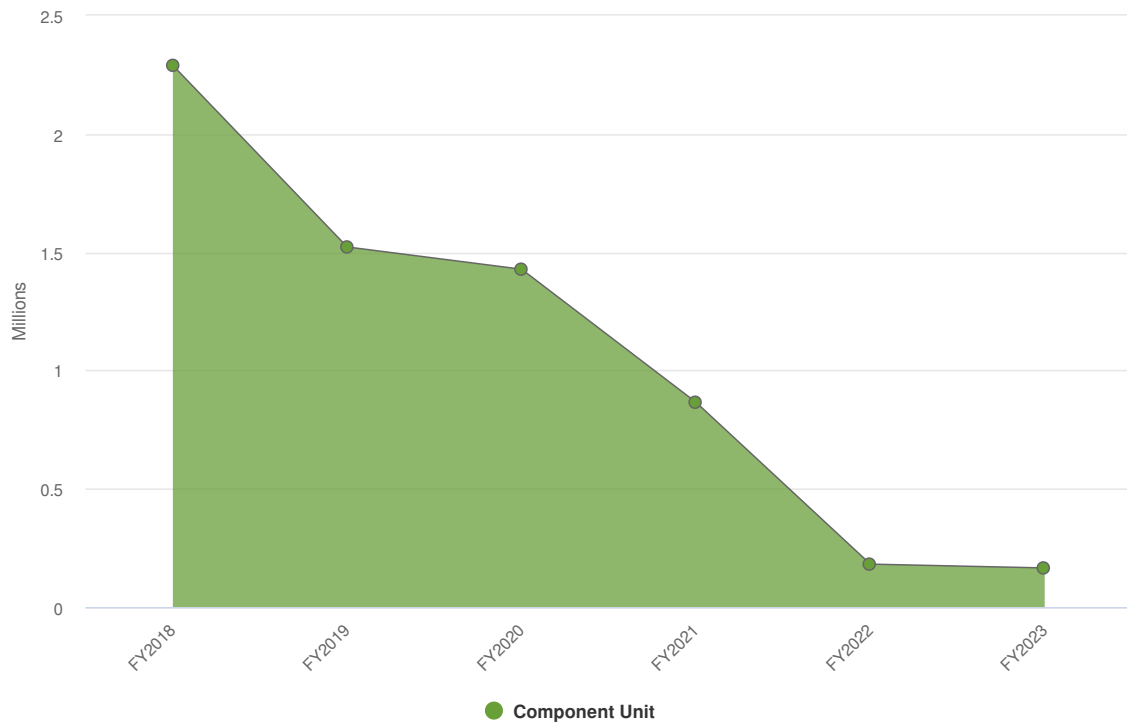
Name	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)
Component Unit	\$165,881	\$103,766	\$0	-100%
Total Revenue:	\$165,881	\$103,766	\$0	-100%

Expenditures by Fund

2023 Expenditures by Fund



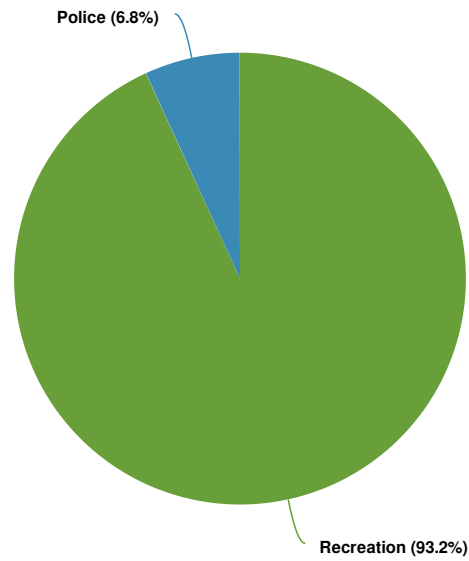
Budgeted and Historical 2023 Expenditures by Fund



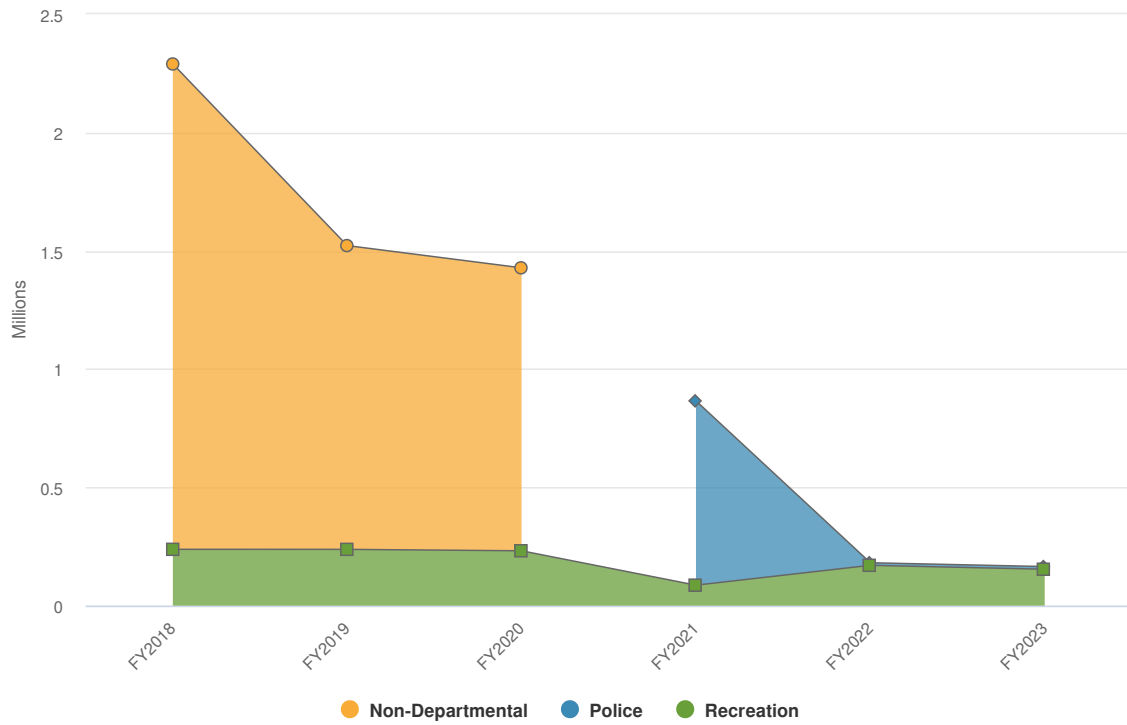
Name	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)
Component Unit	\$181,310	\$197,500	\$165,179	-16.4%
Total Component Unit:	\$181,310	\$197,500	\$165,179	-16.4%

Expenditures by Function

Budgeted Expenditures by Function



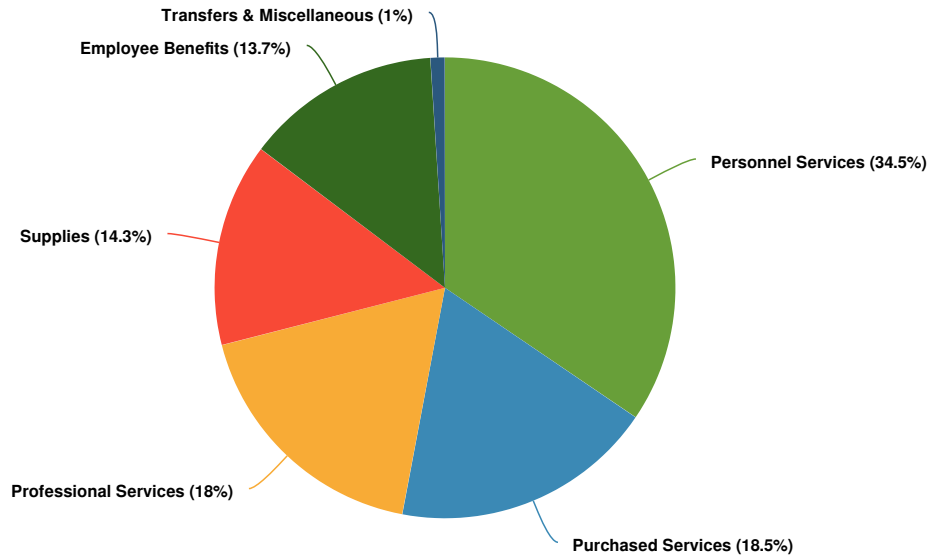
Budgeted and Historical Expenditures by Function



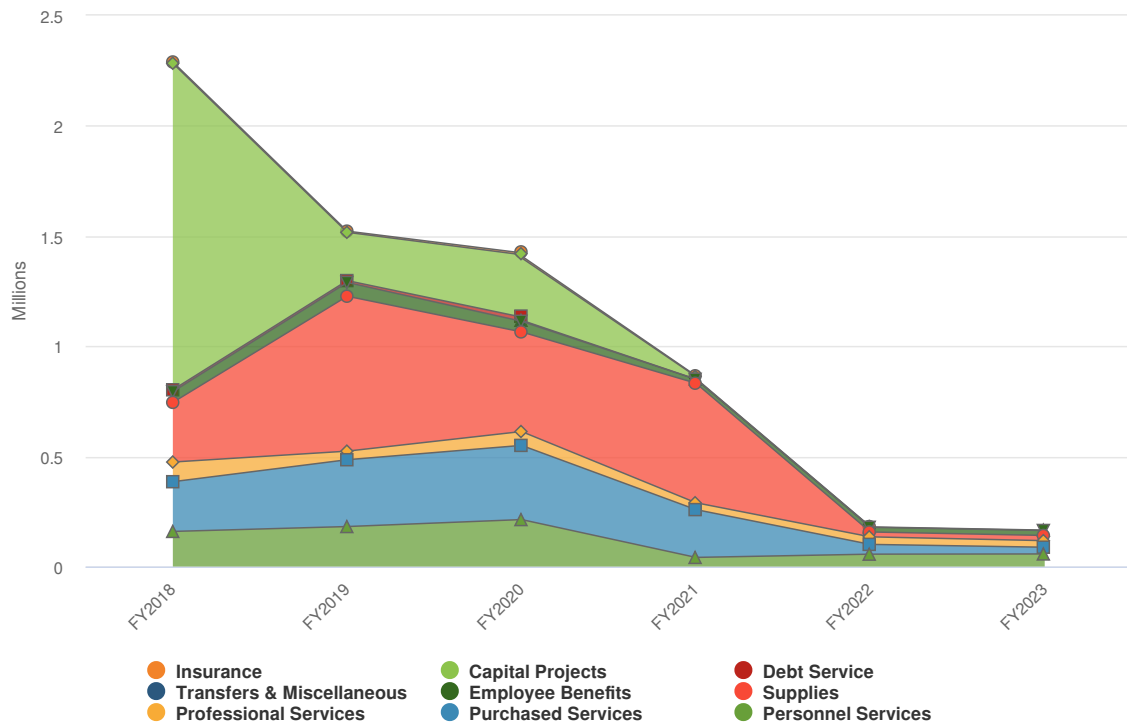
Name	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)
Expenditures				
Police	\$10,900	\$0	\$11,300	N/A
Recreation	\$170,410	\$197,500	\$153,879	-22.1%
Total Expenditures:	\$181,310	\$197,500	\$165,179	-16.4%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type

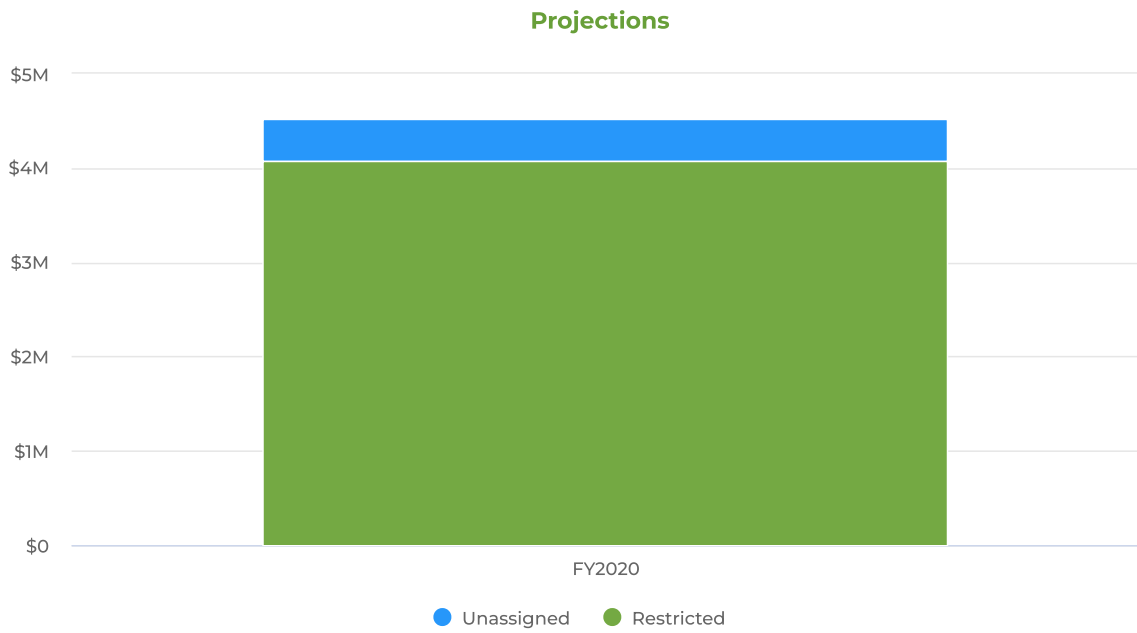


Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)
Expense Objects				
Personnel Services	\$56,000	\$56,765	\$57,000	0.4%
Employee Benefits	\$21,198	\$18,823	\$22,635	20.3%
Professional Services	\$34,231	\$25,685	\$29,790	16%
Purchased Services	\$44,351	\$64,376	\$30,519	-52.6%
Insurance	\$1,535	\$2,661	\$0	-100%
Supplies	\$22,085	\$26,100	\$23,575	-9.7%
Transfers & Miscellaneous	\$1,910	\$3,090	\$1,660	-46.3%
Total Expense Objects:	\$181,310	\$197,500	\$165,179	-16.4%

Fund Balance



	FY2020
Fund Balance	—
Unassigned	\$445,505
Restricted	\$4,080,120
Total Fund Balance:	\$4,525,625

DEPARTMENTS



Village Manager's Office

George Koczwar

Village Manager

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, Clerk's Office, and Communications and Marketing.

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.

2023 Proposed Budget

The Proposed Budget Detail sheets combine the General Ledger account number, account description, description, and justifications. Descriptions and Justifications are associated with individual items that are added together to arrive at that line's total budget request. Not all lines have justifications.

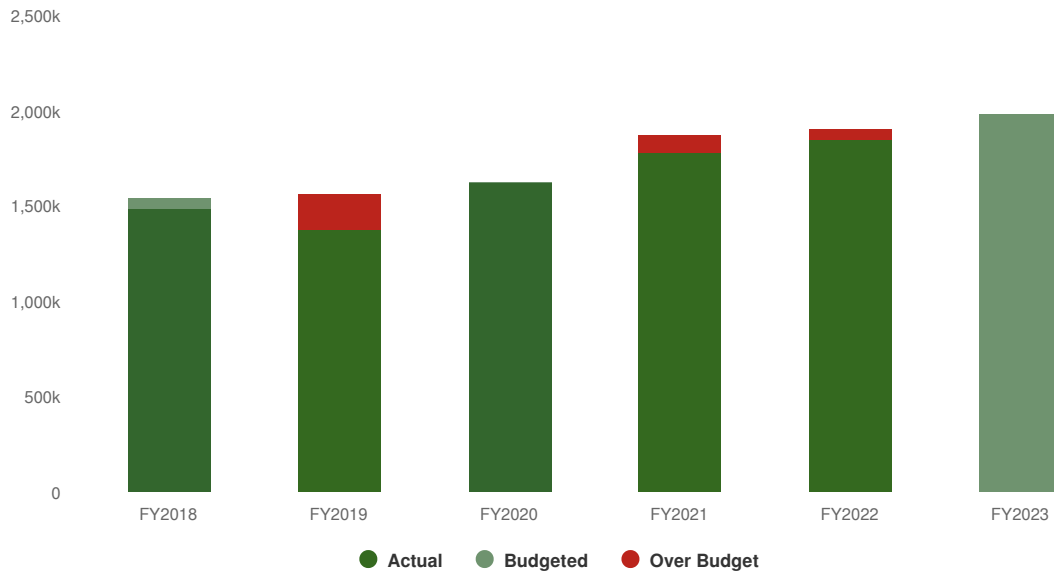
- Munis presents raw revenue data as a credit (negative) number. On most other schedules, we have reversed the sign because it is easier to read.
- The Description and Justification will have a dollar amount in the "Justification Amount" column, which is associated only with that item.
- The total of all justifications will total the 2023 Budget amount for that GL Account.
- Other columns include comparisons and totals and do not have justifications for other years.

Expenditures Summary



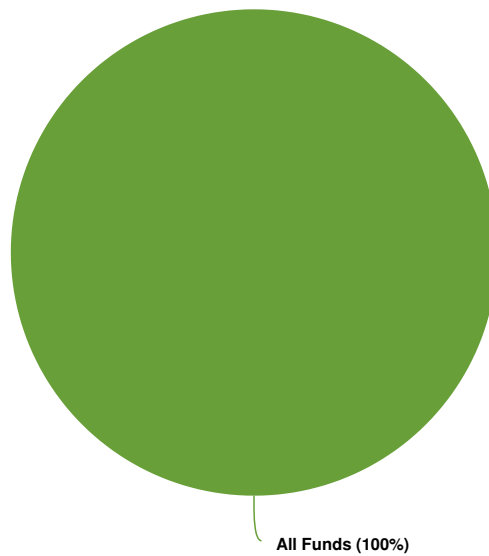
\$1,983,289 **\$134,000**
 (7.25% vs. prior year)

Village Manager Proposed and Historical Budget vs. Actual

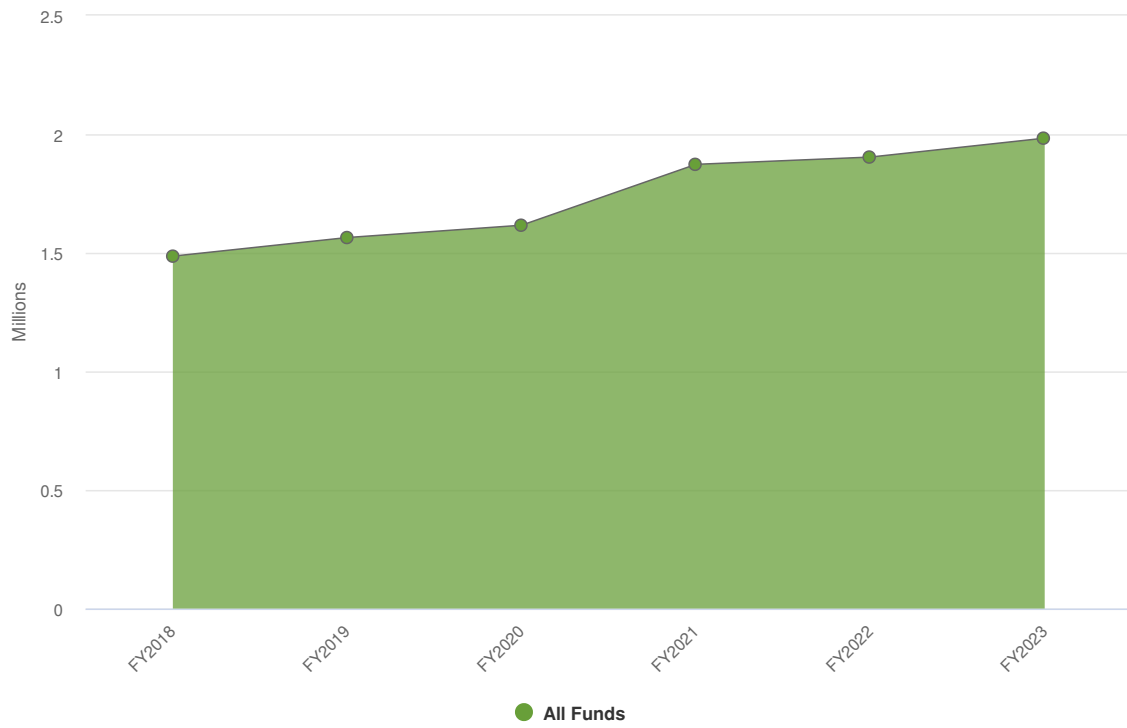


Expenditures by Fund

2023 Expenditures by Fund



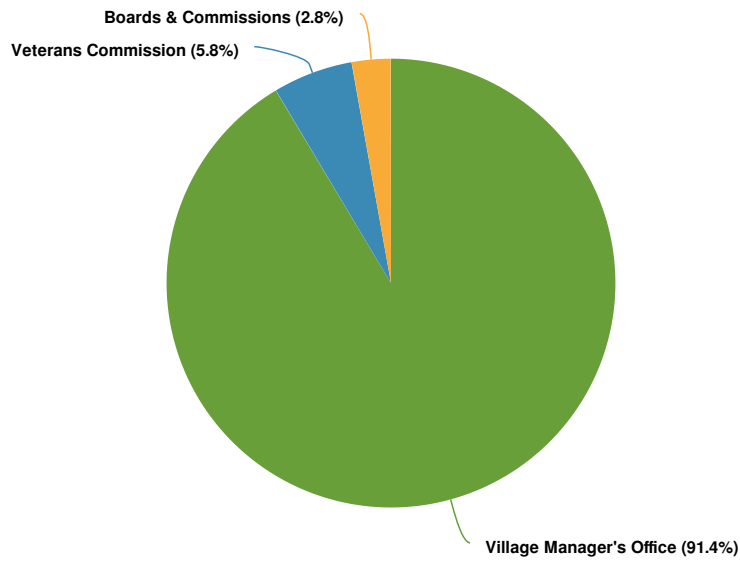
Budgeted and Historical 2023 Expenditures by Fund



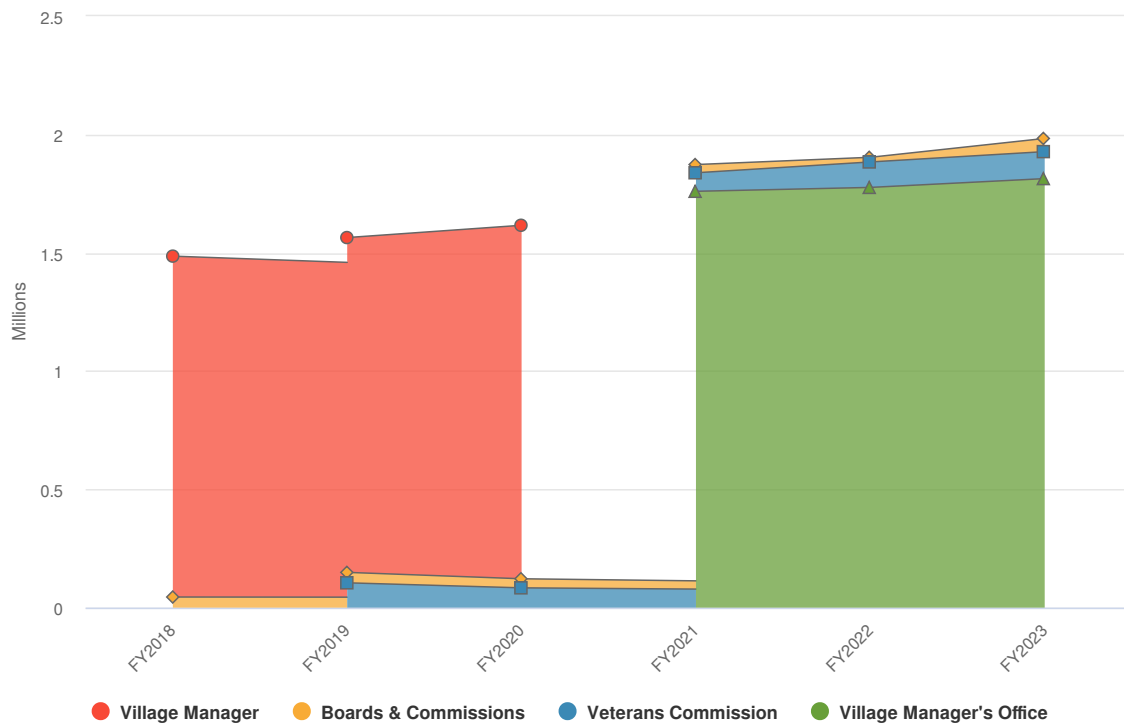
Name	Account ID	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)	Notes
All Funds						
Governmental						
General Fund		\$1,903,595	\$1,849,289	\$1,983,289	7.2%	
Total Governmental:		\$1,903,595	\$1,849,289	\$1,983,289	7.2%	
Total All Funds:		\$1,903,595	\$1,849,289	\$1,983,289	7.2%	

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function

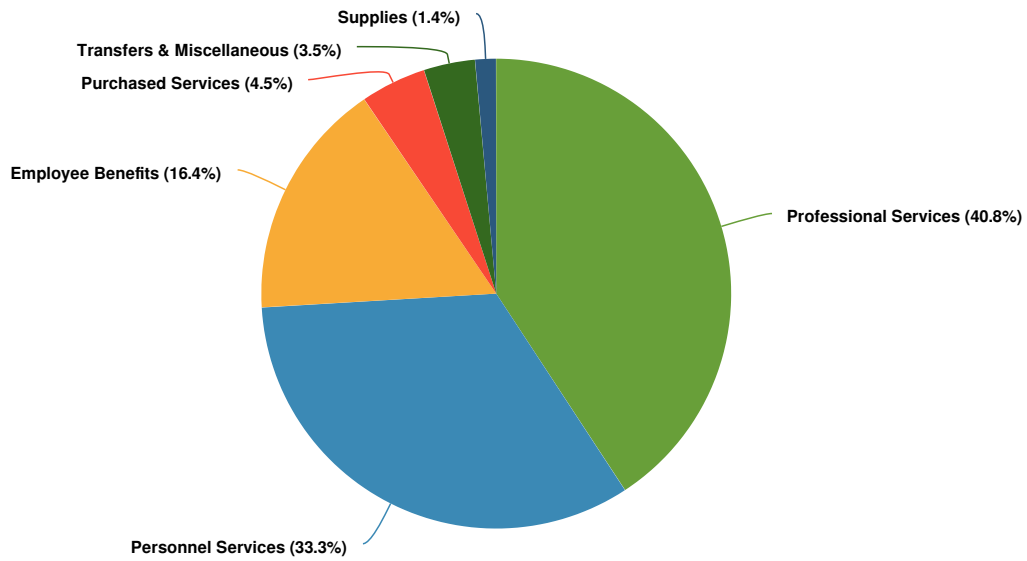


Name	Account ID	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)	Notes
Expenditures						
Administration						
Boards & Commissions		\$19,750	\$2,500	\$55,750	2,130%	
Veterans Commission		\$107,625	\$68,525	\$114,075	66.5%	
Village Manager's Office		\$1,776,220	\$1,778,264	\$1,813,464	2%	
Total Administration:		\$1,903,595	\$1,849,289	\$1,983,289	7.2%	
Total Expenditures:		\$1,903,595	\$1,849,289	\$1,983,289	7.2%	

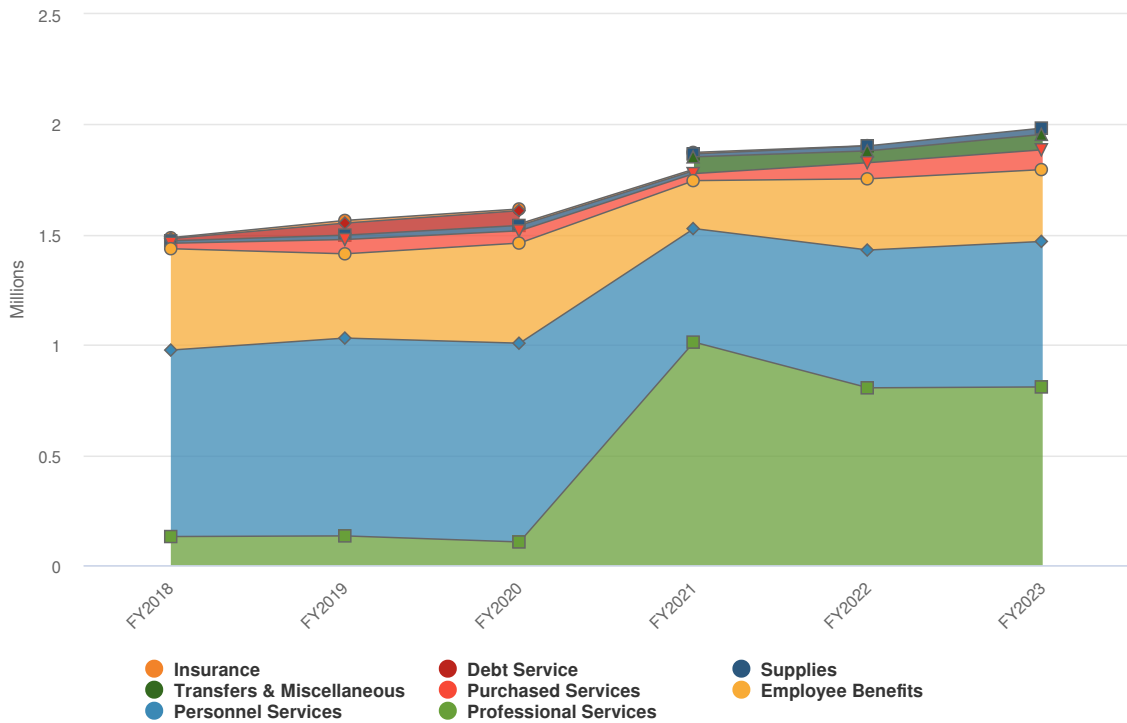


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



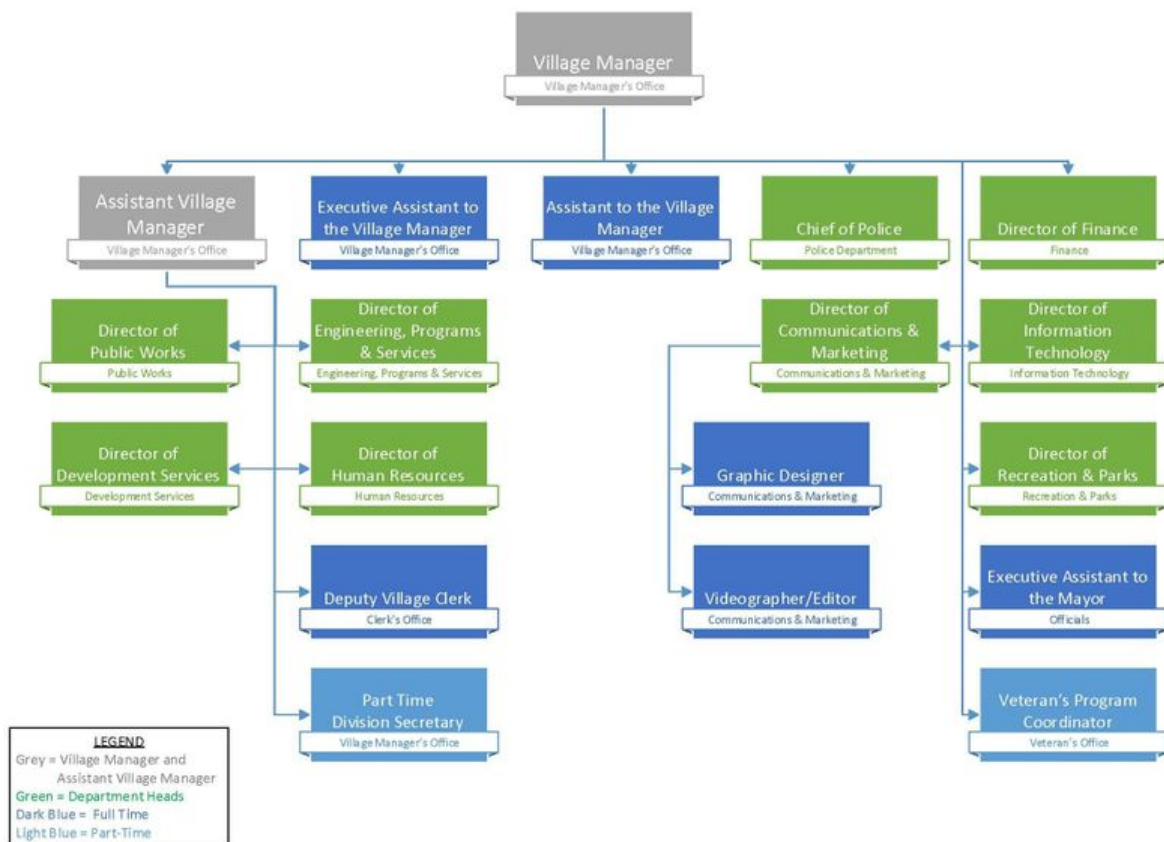
Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)	Notes
Expense Objects						
Personnel Services		\$625,300	\$609,567	\$660,500	8.4%	
Employee Benefits		\$323,160	\$282,677	\$325,915	15.3%	
Professional Services		\$804,500	\$830,440	\$808,500	-2.6%	
Purchased Services		\$73,207	\$57,282	\$89,854	56.9%	
Insurance		\$828	\$8,053	\$0	-100%	
Supplies		\$23,000	\$19,370	\$28,620	47.8%	
Transfers & Miscellaneous		\$53,600	\$41,900	\$69,900	66.8%	
Total Expense Objects:		\$1,903,595	\$1,849,289	\$1,983,289	7.2%	

Organizational Chart

While the GFOA does not require organizational charts for individual units, they are a recommended best practice. Organizational charts for individual units should be presented in such a way as to underscore the link between the individual unit and the overall entity.



Village Board Strategic Goal: Quality of Life

Village Board Strategic Goal: Quality of Life						
Department Objective	Performance Measure	FY21 Target	FY21 Actual	FY22 Target	FY22 Actual	FY23 Target
Deliver responsive and efficient service to Village residents (PW: Monthly Report)	Infrastructure concerns reported	---	9,248	---	8,595 (as of 8/31/2022)	---
	Infrastructure concerns completed	91.5%	8,789 95%	95%	8,274 96% (as of 8/31/2022)	97%
Enhancement Project of Regional Water System (EPS: Spur 2)	Percent of completion of project	0%	0%	0%	0%	30%
	Percent of design completion of project	40%	50%	100%	98%	100%

Village Board Strategic Goal: Economic Development

Village Board Strategic Goal: Economic Development						
Department Objective	Performance Measure	FY21 Target	FY21 Actual	FY22 Target	FY22 Actual	FY23 Target
Assist the Village Board with policy input and direction on local/regional Economic Development Initiatives	Percentage of identified policies that are adopted	100%	100%	100%	100%	100%

Human Resources



Regina Kovie-Earley
Human Resources Director

The Department of Human Resources is responsible for employee and labor relations, benefits administration, risk management, employee training, maintenance of employee records, and recruitment and selection oversight. Activities include negotiating union contracts, grievance resolution for union and non-union employees, recruiting and screening of prospective employees, benefits administration, developing and facilitating training programs and monitoring compliance with related laws ordinances and policies.

The Village of Orland Park is constantly seeking talented and service-oriented people to join our team and assist us in providing the very best to our residents and businesses.

DEPARTMENT MISSION:

The Human Resources Department is committed to professionally and responsibly managing the human capital of the Village. The Human Resources Department 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 Department provides direction and advice to the Village Manager and Department Leadership in areas such as hiring, onboarding, performance evaluation, compliance, training, recognition, discipline, collective bargaining, risk management, work environment issues and off boarding. Human Resources administers the employee benefits programs and is responsible for ensuring the Village's compliance with applicable rules and laws related to labor and employment that include short and long range strategic planning initiatives.

The Human Resources Department includes the Human Resources Director, Assistant Director, Generalist, Analyst and a part-time seasonal employee.

In addition to the responsibilities above, the Human Resources Department:

- Plans, directs and reviews the employee resources and employee related risk management activities of the Village;
- Classifies positions, performs compensation analyses and administers the recruitment process;
- Works to modernize human resource functions and processes;
- Manages the employee benefits programs for all employees, including health, life, dental, vision and leave;
- Provides training and organizational development;
- Maintains labor relations and employee records for compliance;
- Provides leadership, participation, and support in the implementation of strategic initiatives;
- 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.

2023 Proposed Budget Details

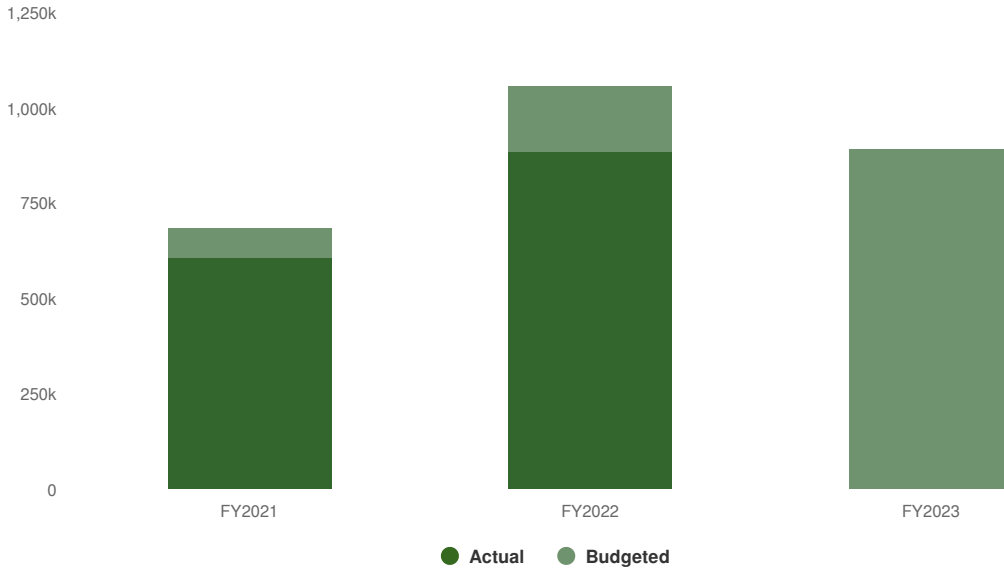
The Proposed Budget Detail sheets combine the General Ledger account number, account description, description, and justifications. Descriptions and Justifications are associated with individual items that are added together to arrive at that line's total budget request. Not all lines have justifications.

- Munis presents raw revenue data as a credit (negative) number. On most other schedules, we have reversed the sign because it is easier to read.
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- The total of all justifications will total the 2023 Budget amount for that GL Account.
- Other columns include comparisons and totals and do not have justifications for other years.

Expenditures Summary

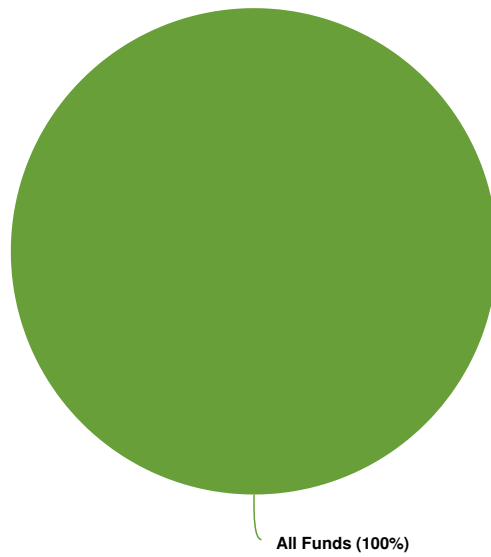
\$890,525 **-\$166,066**
(-15.72% vs. prior year)

Human Resources Proposed and Historical Budget vs. Actual

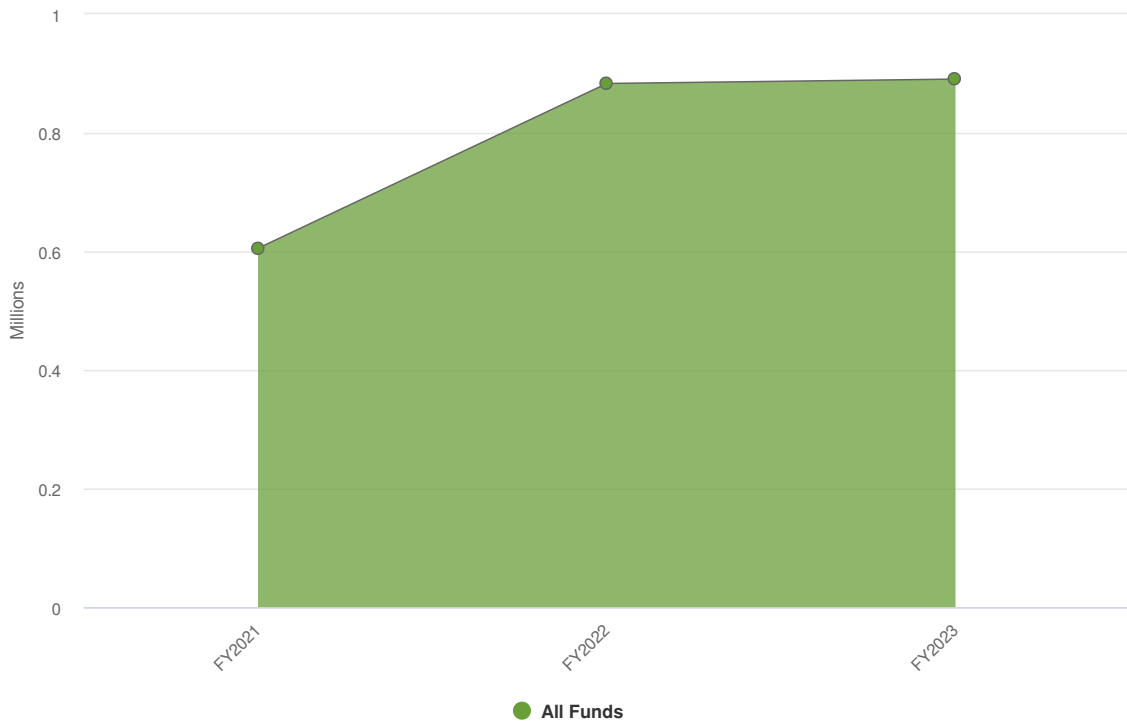


Expenditures by Fund

2023 Expenditures by Fund



Budgeted and Historical 2023 Expenditures by Fund



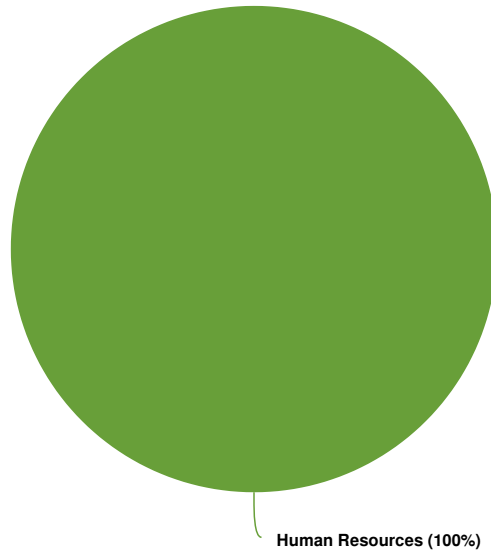
Name	Account ID	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)	Notes
All Funds						



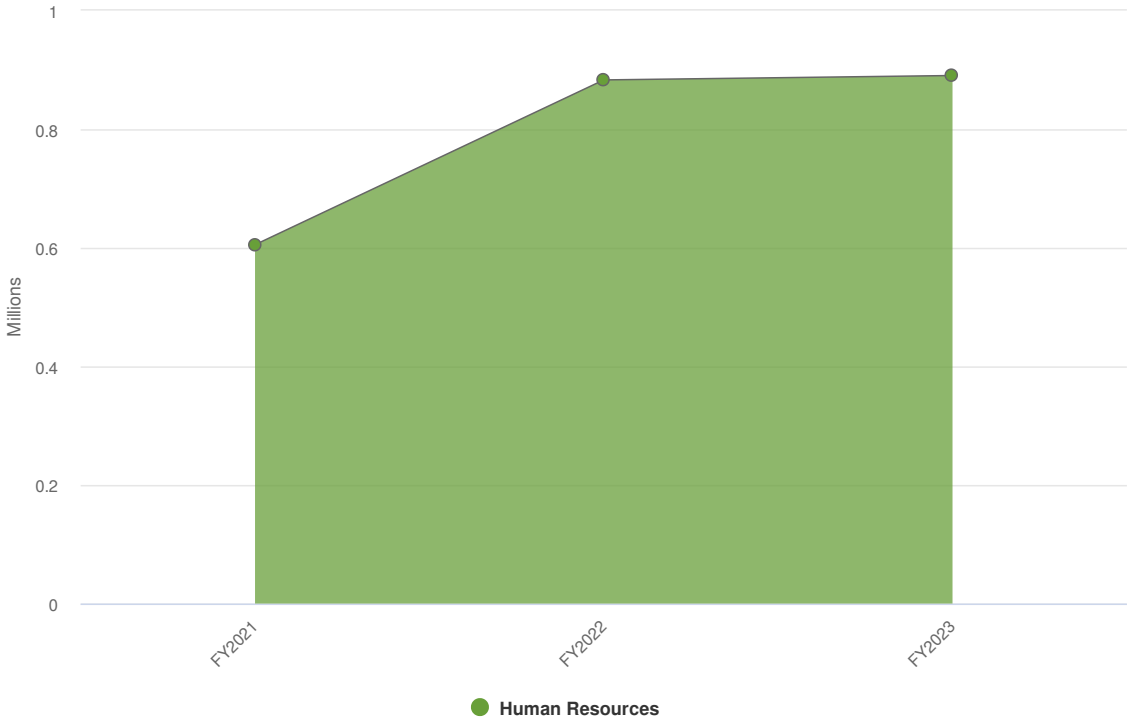
Name	Account ID	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)	Notes
Governmental						
General Fund		\$883,112	\$1,056,591	\$890,525	-15.7%	
Total Governmental:		\$883,112	\$1,056,591	\$890,525	-15.7%	
Total All Funds:		\$883,112	\$1,056,591	\$890,525	-15.7%	

Expenditures by Function

Budgeted Expenditures by Function



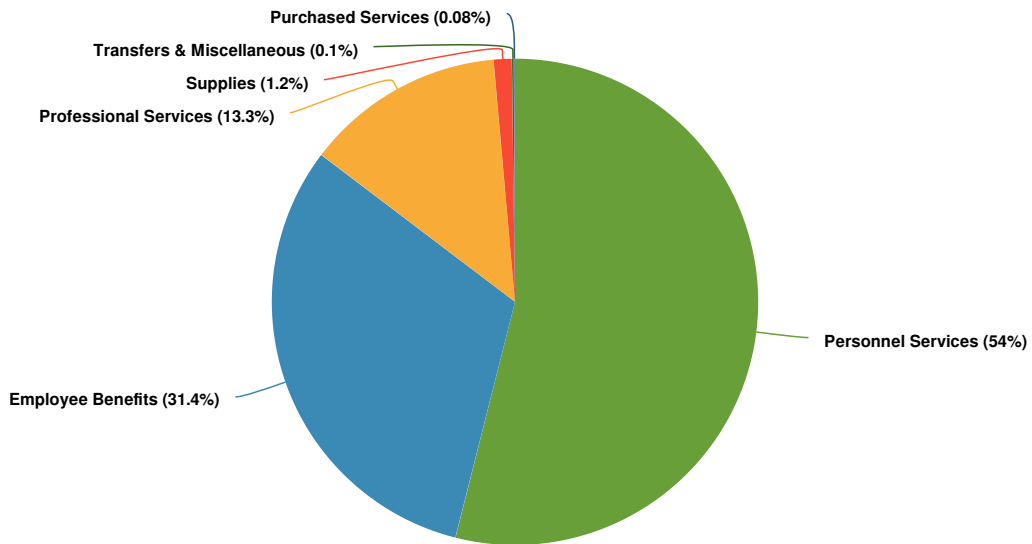
Budgeted and Historical Expenditures by Function



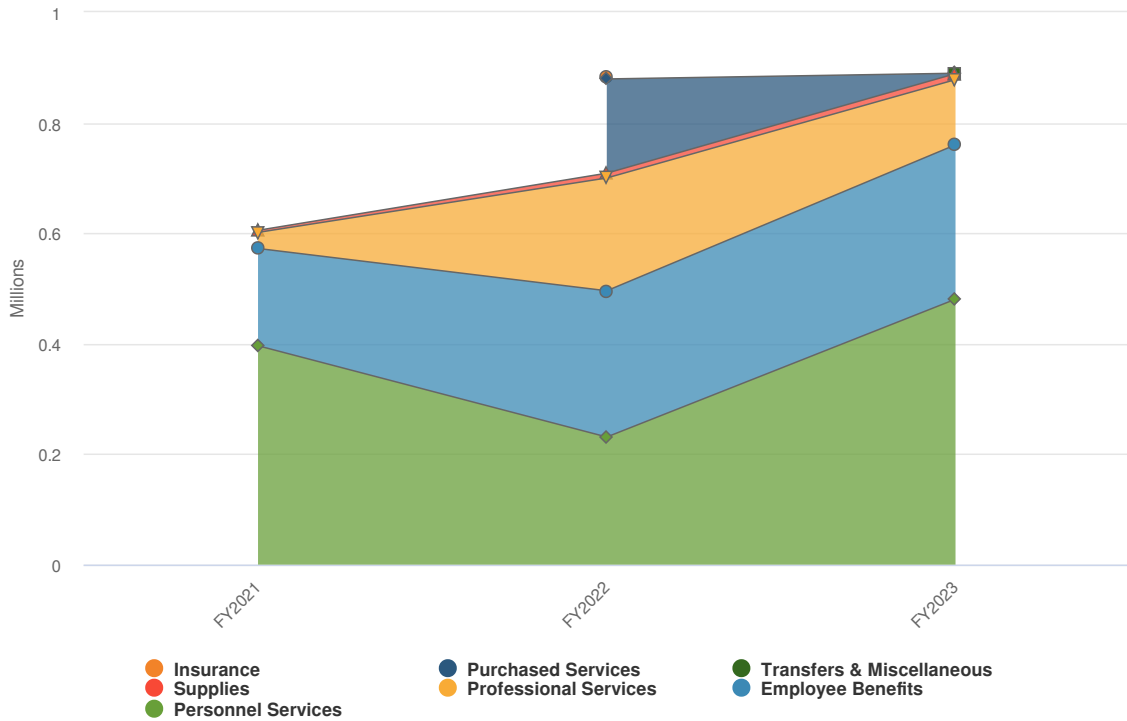
Name	Account ID	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)	Notes
Expenditures						
Administration						
Human Resources		\$883,112	\$1,056,591	\$890,525	-15.7%	
Total Administration:		\$883,112	\$1,056,591	\$890,525	-15.7%	
Total Expenditures:		\$883,112	\$1,056,591	\$890,525	-15.7%	

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)	Notes
Expense Objects						
Personnel Services		\$231,000	\$589,855	\$480,500	-18.5%	
Employee Benefits		\$264,745	\$229,861	\$279,485	21.6%	
Professional Services		\$204,171	\$220,500	\$118,000	-46.5%	
Purchased Services		\$170,590	\$390	\$690	76.9%	
Insurance		\$3,931	\$8,435	\$0	-100%	
Supplies		\$8,675	\$7,550	\$10,850	43.7%	
Transfers & Miscellaneous		\$0	\$0	\$1,000	N/A	
Total Expense Objects:		\$883,112	\$1,056,591	\$890,525	-15.7%	

Organizational Chart

While the GFOA does not require organizational charts for individual units, they are a recommended best practice. Organizational charts for individual units should be presented in such a way as to underscore the link between the individual unit and the overall entity.

Human Resource Department Organizational Chart



LEGEND
Grey – Department Head
Dark Blue = Full-Time

Village Board Strategic Goal: Organizational Development & Service Delivery

The goals of the Human Resources Department (HRD) include:

- to maintain productivity by providing the Village with an adequate number of skilled and efficient workers
- to assist in the development of employees in order to perform their work to a high standard of competence and efficiency
- to ensure a discriminatory free work environment for all employees and external customers
- to serve as a strategic business partner to, and to work collaboratively with, all Village Departments in helping them achieve a higher level of performance and profitability, through their employees
- to support the Village in meeting its goals including improving the quality of life for its residents

Village Board Strategic Goal: Organizational Development & Service Delivery

Village Board Strategic Goal: Organizational Development & Service Delivery						
Department Objective	Performance Measure	FY20 Actual	FY21 Actual	FY22 Target	FY22 Actual	FY23 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	10	10	10	10	10
	Posting to offer	36	27	25	28.75	25
	Offer to start date	21	21	21	21	21
Maintain positive and productive labor relations.	Turnover Rate: All full-time employees	6%	11%	5%	11.801%	5%

**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

Village Board Strategic Goal: Quality of Life						
Department Objective	Performance Measure	FY20 Actual	FY21 Actual	FY22 Target	FY22 Actual	FY23 Target
Continue employee benefit strategy of Choice, Consumerism, and Wellness.	% medical insurance premium equivalent increase / decrease	6%	6%	6%	4.33%	6%
	HDHP/HSA participants	97	93	95	99	99
	Virgin Pulse Participants	145	142	150	130	150
	% of employees who participated in wellness screening to maintain wellness incentive	100%	100%	100%	100%	100%



Village Clerk

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:

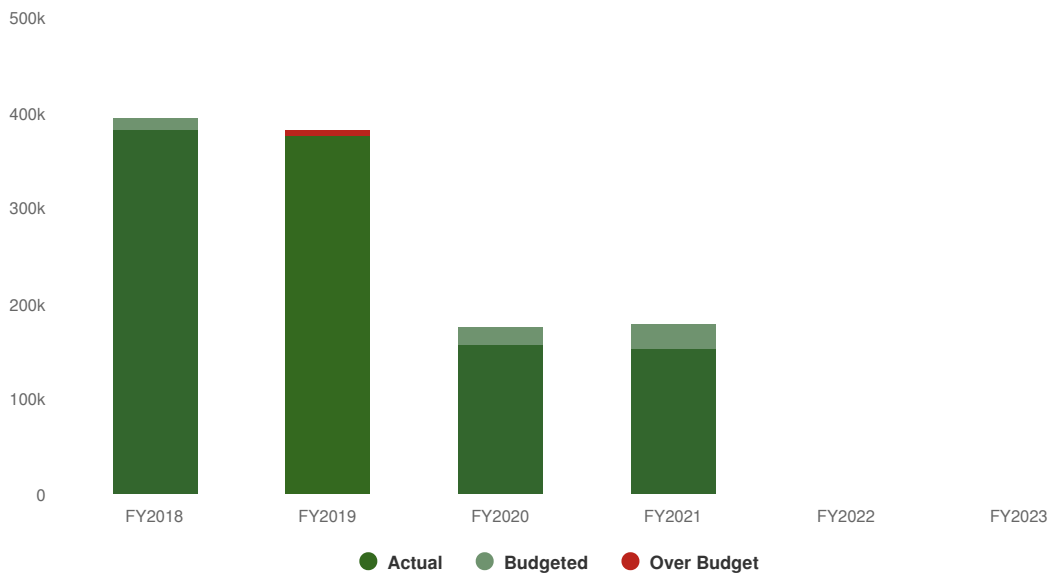
The Village Clerk's Office is responsible for storing and preserving the original records and documents of the Village, which include, but are not limited to, recorded documents, Board and Committee minutes, ordinances, resolutions, contracts, and agreements. The Village Clerk attends all Board of Trustees 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.

Note: As of 2022, the expenditures for the Village Clerk's Office have been moved into the Village Manager department.

Expenditures Summary

\$0 **\$0**
(% vs. prior year)

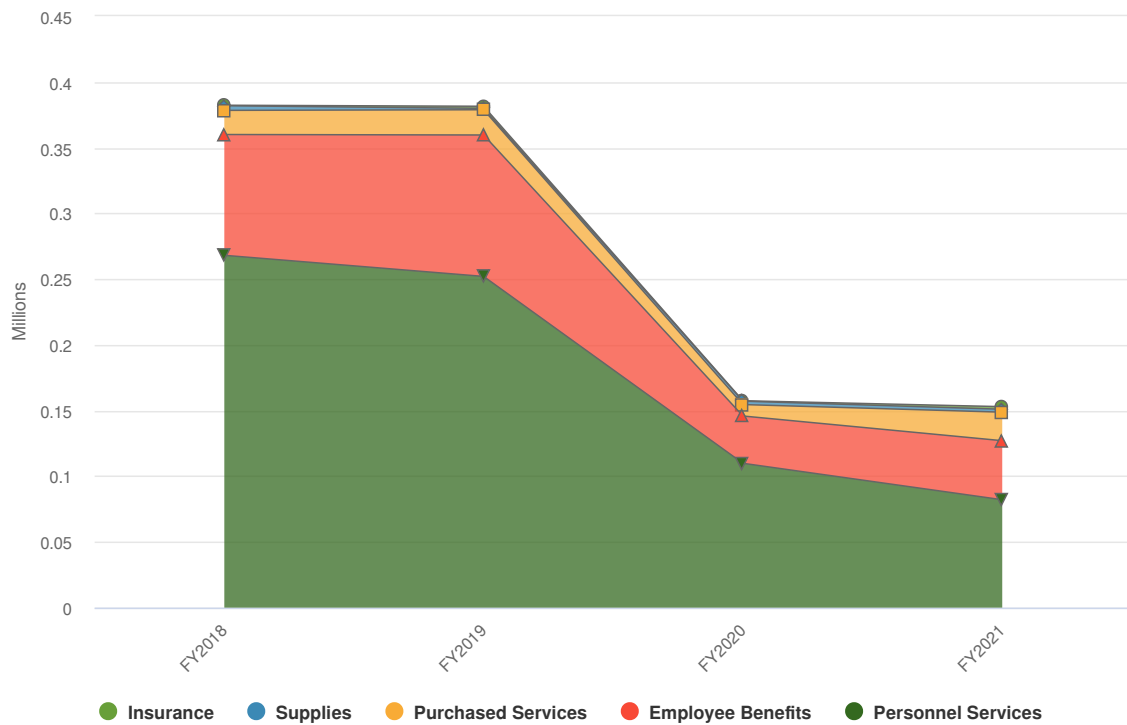
Village Clerk Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)	Notes
No Data To Display						

Organizational Chart

Village Clerk's is included in the Village Manager's Office.

Village Board Strategic Goal: Adaptation, Innovation Technology & Effectiveness

Village Board Strategic Goal: Adaptation, Innovation Technology & Effectiveness						
Department Objective	Performance Measure	FY21 Target	FY21 Actual	FY22 Target	FY22 Actual	FY23 Target
Utilize technology to provide an efficient system for processing and archiving open records requests.	Number of FOIA requests received	2000	2,118	2,200	2,250	2,300
Utilize technology to provide an efficient system for processing and publishing agendas.	Number of Agendas Processed & Published for Board & Committee Meetings	55	48	52	51	52



Communications & Marketing

DEPARTMENT MISSION:

The mission of the Communications and Marketing Department 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 Communications and Marketing Department, will continue to prioritize seeking and sharing communications, utilizing all means available and monitoring the latest media trends.

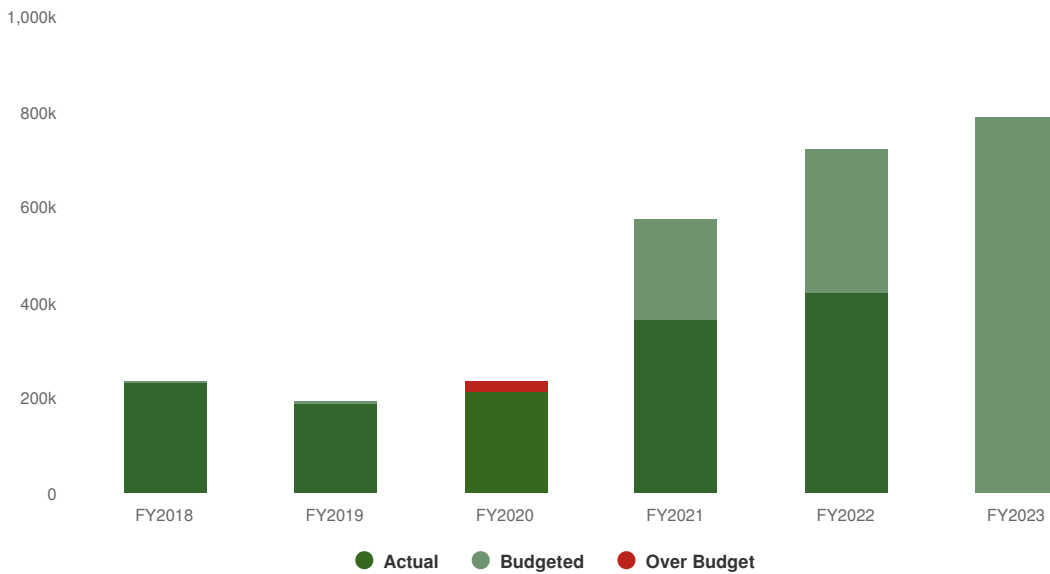
DEPARTMENT FUNCTIONS:

The Communications and Marketing Department 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 print and online publications, 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 and local reach slides. The Communications and Marketing Department is responsible for the Village's social media outlets including, but not limited to, Facebook, Twitter and Instagram. Additionally, the department 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. In addition, the department oversees the Village website operation and improvements.

Expenditures Summary

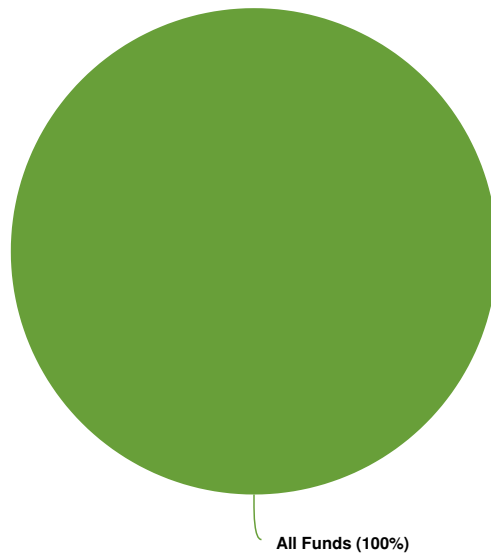
\$787,817 **\$63,000**
(8.69% vs. prior year)

Communications & Marketing Proposed and Historical Budget vs. Actual

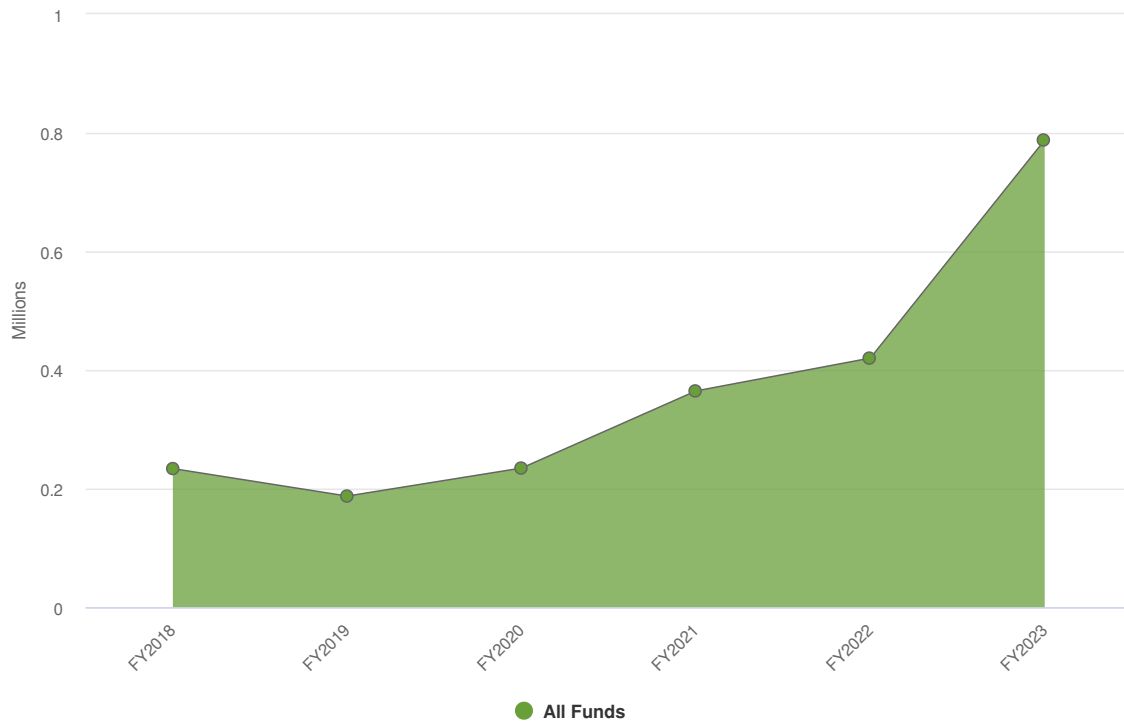


Expenditures by Fund

2023 Expenditures by Fund



Budgeted and Historical 2023 Expenditures by Fund



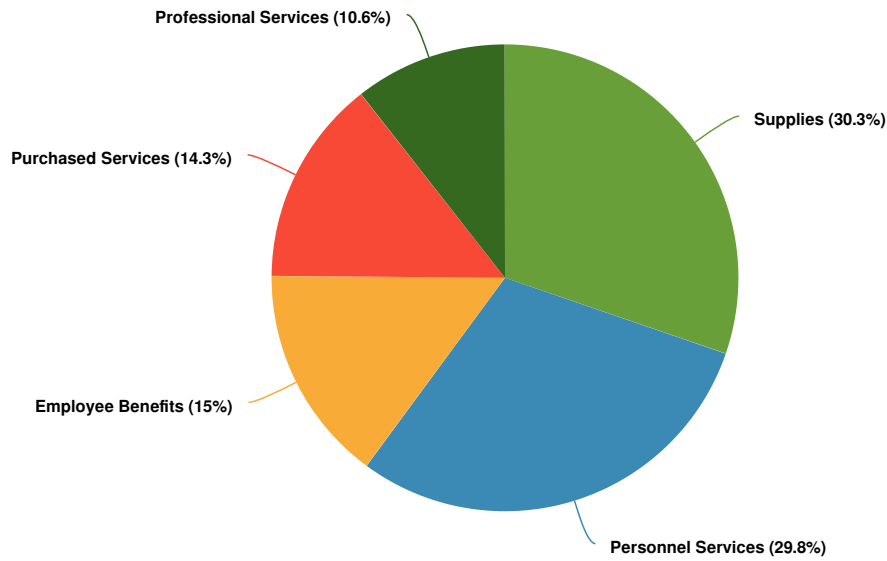
Name	Account ID	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)	Notes
All Funds						



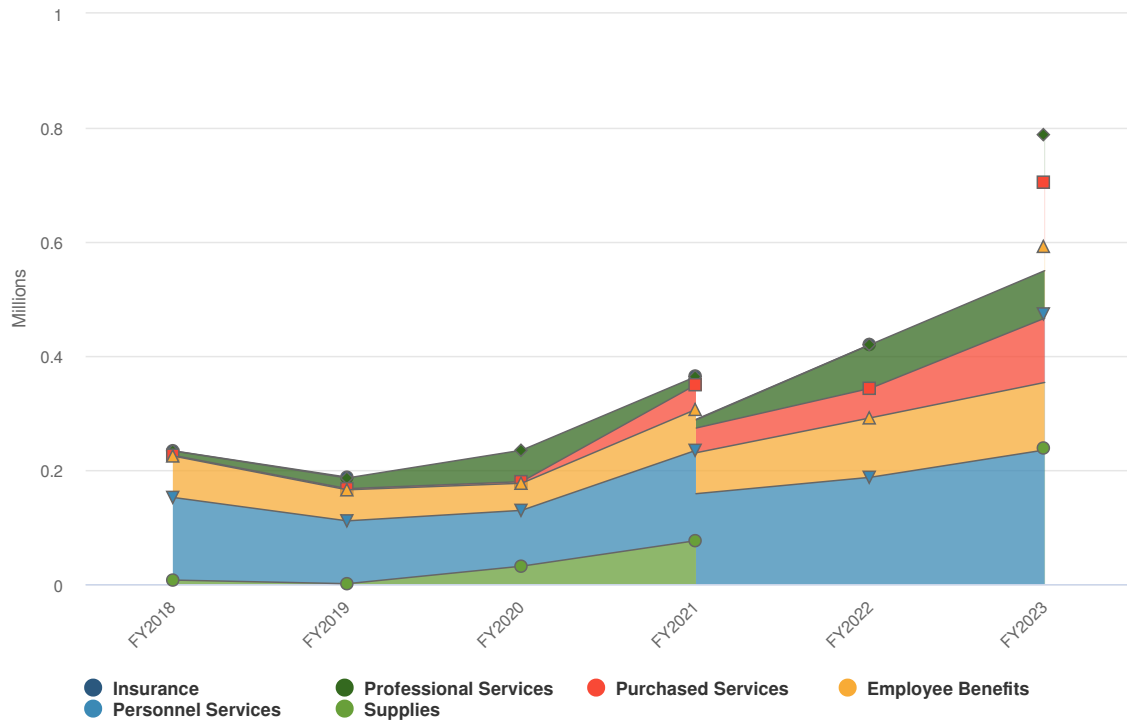
Name	Account ID	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)	Notes
Governmental						
General Fund		\$419,988	\$724,817	\$787,817	8.7%	
Total Governmental:		\$419,988	\$724,817	\$787,817	8.7%	
Total All Funds:		\$419,988	\$724,817	\$787,817	8.7%	

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)	Notes
Expense Objects						
Personnel Services		\$187,100	\$179,387	\$235,000	31%	
Employee Benefits		\$104,184	\$86,711	\$118,385	36.5%	
Professional Services		\$76,663	\$100,500	\$83,332	-17.1%	
Purchased Services		\$51,800	\$119,100	\$112,600	-5.5%	
Insurance		\$241	\$3,619	\$0	-100%	
Supplies		\$0	\$235,500	\$238,500	1.3%	
Total Expense Objects:		\$419,988	\$724,817	\$787,817	8.7%	

Organizational Chart

Communications & Marketing included in the Village Manager's Office.



Village Board Strategic Goal: Quality of Life

Village Board Strategic Goal: Quality of Life						
Department Objective	Performance Measure	FY20 Actual	FY21 Actual	FY22 Target	FY22 Actual	FY23 Target
Provide timely information regarding Village initiatives and results to Village residents and stakeholders.	Number of Village publications distributed and available on-line	5	10	10	10	10
Engage residents through the use of various social engagement platforms.	Platforms utilized	5	7	7	7	8
	Number of online user engagements	205,000+	205,000+	225,000+	280,000+	300,000+



Officials

Keith Pekau

Mayor

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 adopted a Committee of the Whole structure. Under the provisions of the Committee of the Whole, one hour prior to each regularly scheduled Board of Trustees meeting, the Village Board will meet as a Committee of the Whole unless there are no items for the Committee of the Whole to consider. The agenda for the Committee of the Whole shall be prepared by the Village Clerk in consultation with the Village Manager and Village President. The purpose of the Committee of the Whole will be to allow all of the Board Members an opportunity to engage in a more informal discussion on ideas and proposals which may eventually result in a recommendation to the Board of Trustees.

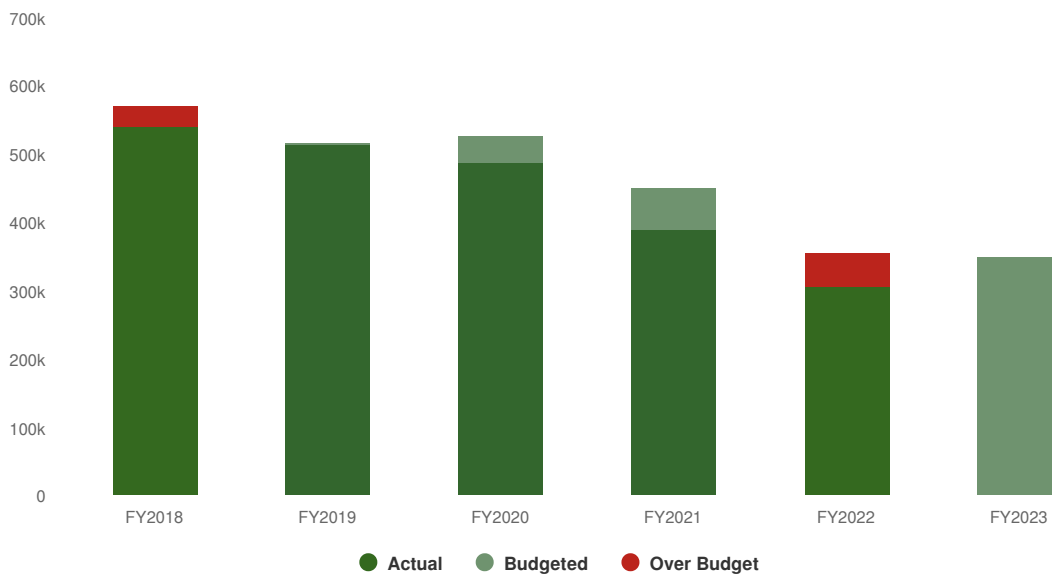
The following agenda items would be brought before the Committee of the Whole: (1) the expenditure of money over \$250,000; (2) development agreements; (3) amending the Village Code; (4) the implementation or modification of policies; (5) Budget amendments; and/or (6) an Agenda Initiative filed by a Board Member. Items that do not fall within these categories, and require Board approval, would be placed on the regular Board of Trustees meeting agenda.

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.

Expenditures Summary

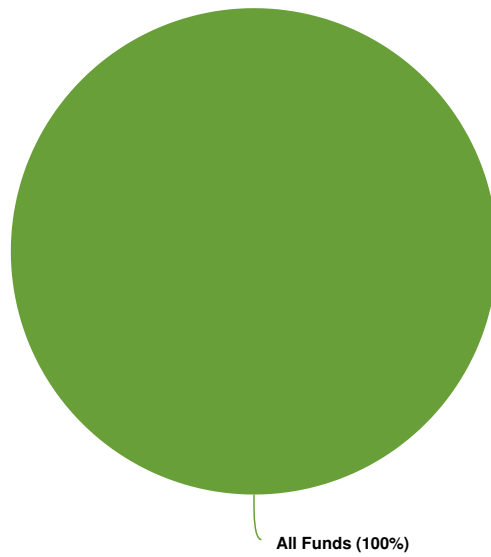
\$349,105 **\$43,965**
(14.41% vs. prior year)

Officials Proposed and Historical Budget vs. Actual

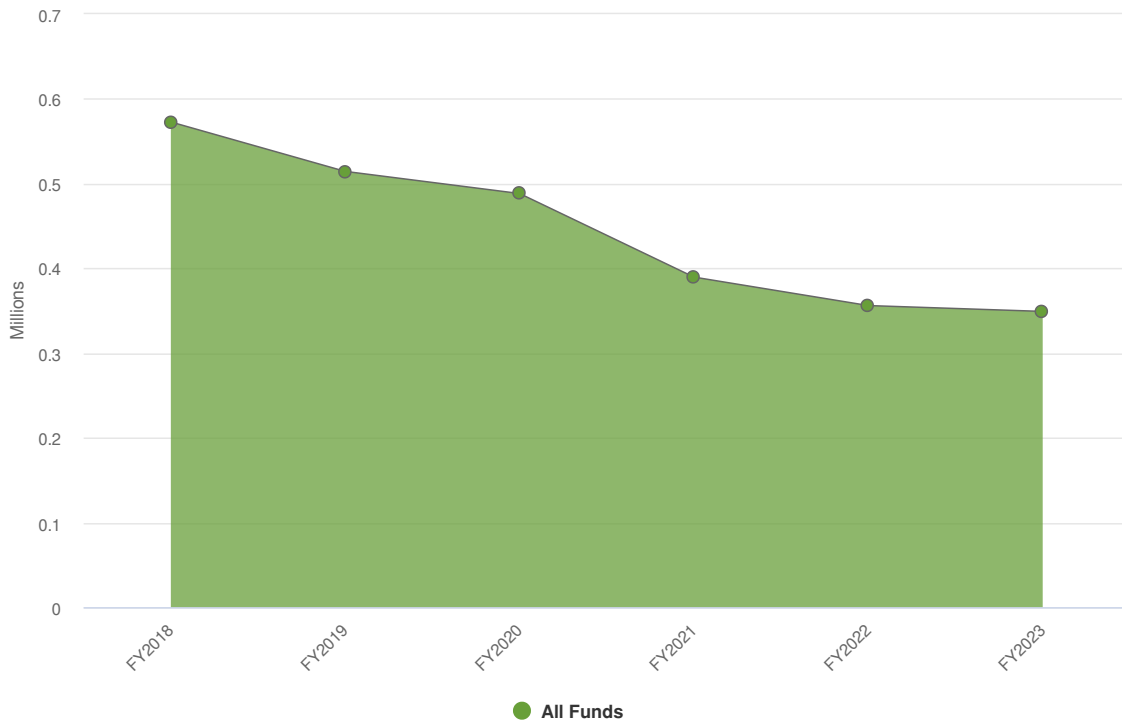


Expenditures by Fund

2023 Expenditures by Fund



Budgeted and Historical 2023 Expenditures by Fund



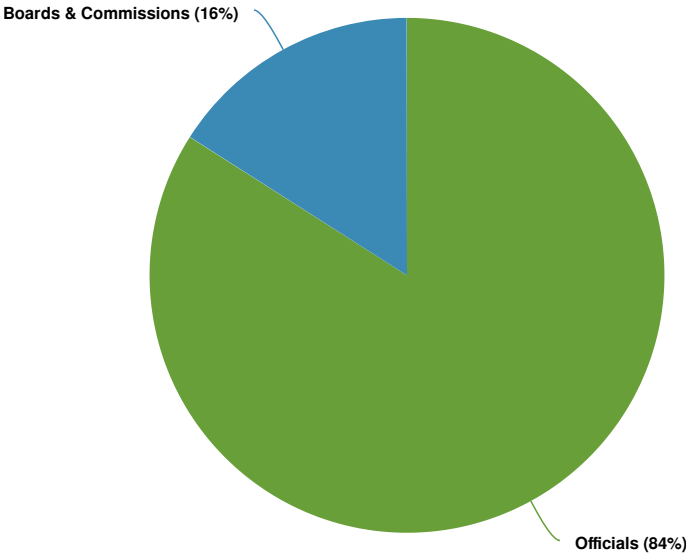
Name	Account ID	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)	Notes
All Funds						



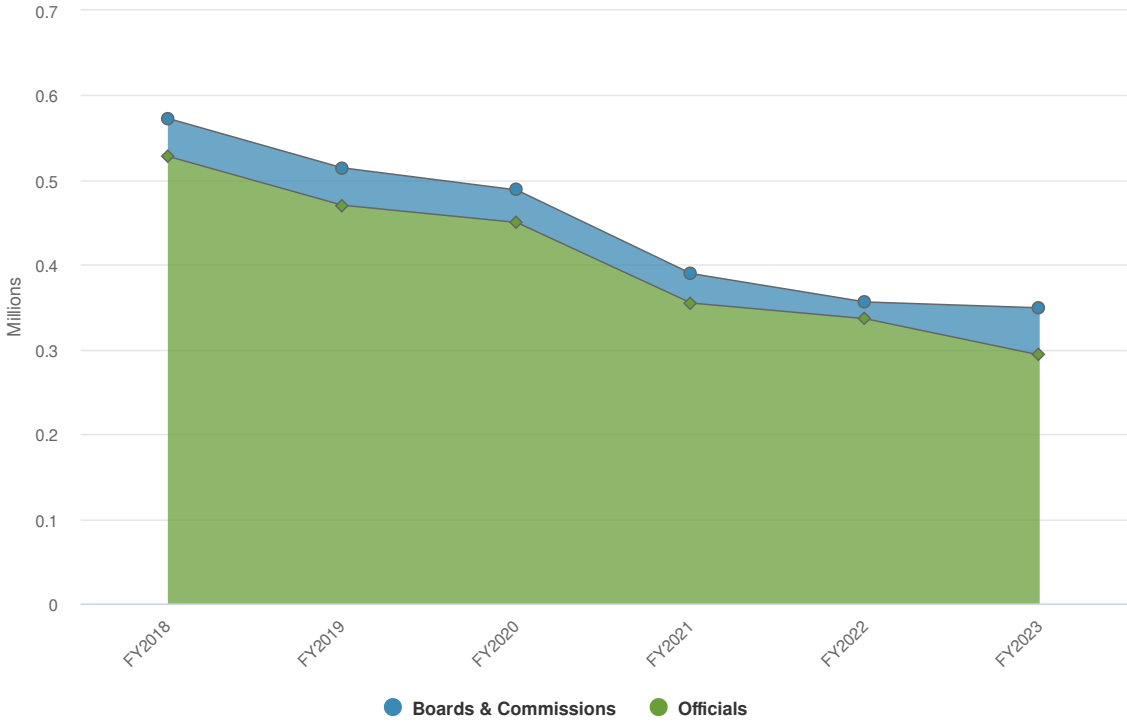
Name	Account ID	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)	Notes
Governmental						
General Fund		\$356,021	\$305,140	\$349,105	14.4%	
Total Governmental:		\$356,021	\$305,140	\$349,105	14.4%	
Total All Funds:		\$356,021	\$305,140	\$349,105	14.4%	

Expenditures by Function

Budgeted Expenditures by Function



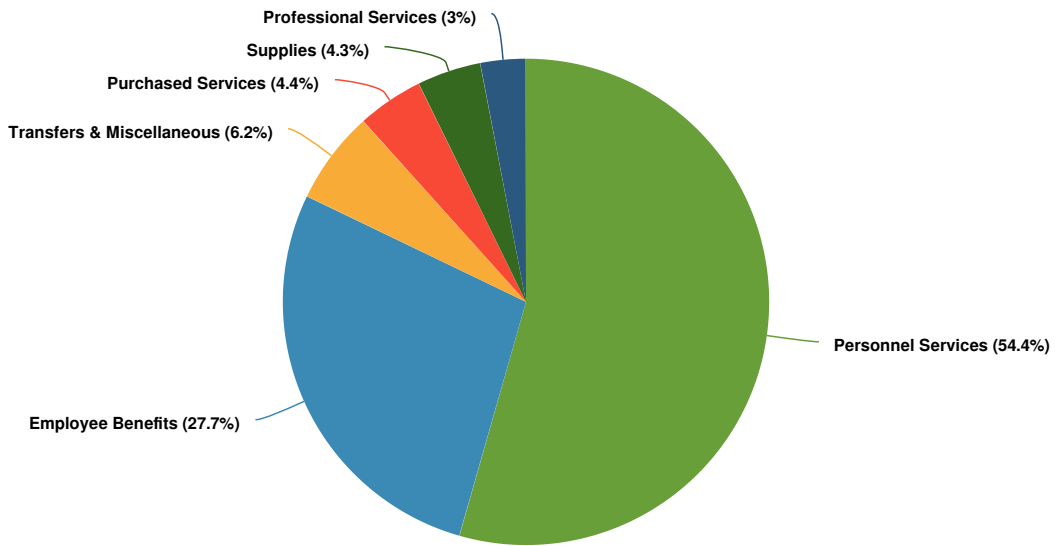
Budgeted and Historical Expenditures by Function



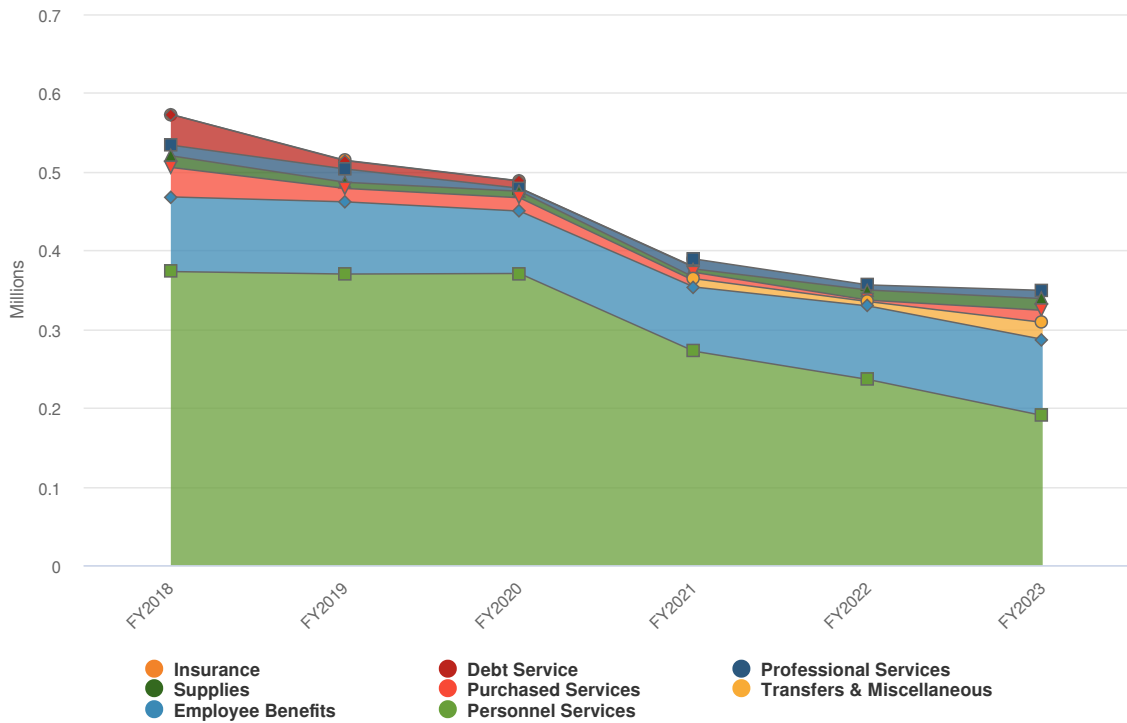
Name	Account ID	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)	Notes
Expenditures						
Administration						
Boards & Commissions		\$19,750	\$2,500	\$55,750	2,130%	
Officials		\$336,271	\$302,640	\$293,355	-3.1%	
Total Administration:		\$356,021	\$305,140	\$349,105	14.4%	
Total Expenditures:		\$356,021	\$305,140	\$349,105	14.4%	

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)	Notes
Expense Objects						
Personnel Services		\$235,787	\$200,455	\$190,000	-5.2%	
Employee Benefits		\$93,454	\$79,924	\$96,825	21.1%	
Professional Services		\$6,500	\$2,500	\$10,500	320%	
Purchased Services		\$1,820	\$3,450	\$15,320	344.1%	
Insurance		\$0	\$1,126	\$0	-100%	
Supplies		\$12,860	\$12,965	\$14,860	14.6%	
Transfers & Miscellaneous		\$5,600	\$4,720	\$21,600	357.6%	
Total Expense Objects:		\$356,021	\$305,140	\$349,105	14.4%	

Organizational Chart

Finance

Kevin Wachtel
Finance Director

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,
- 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 Village debt, including 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.

2022 ACCOMPLISHMENTS

In 2022, the Finance Department accomplished many changes, including the following:

- On time and on budget go live of Tyler Munis Financials software system after over a year of planning and preparation.
- Successful shift in invoice entry from centralized entry to decentralized, resulting in better workflow and internal controls.
- Weathered significant staff turnover, particularly in the back office. Of the current back office staff, six employees began with the Village in 2022, one in 2021, one in 2020, and one in 2017. Our long-time FT Cashier retired in 2021, and we welcomed an Accounting Technician back to our Utility Billing team (who was in the Public Works Department).
- Renovation of the Finance Department workspace, unifying the office and improving our conference room for improved collaboration.
- Completion of the 2023-2027 utility rate study.
- Transition the 2022 budget document to a digital budget book, including detailed information on the capital improvement program.



- Completed the outsourcing of four positions in the Finance Department covering the areas of payroll processing, accounting, and accounts payable processing.
- Reorganized the department. Now the cashier team and utility billing team report to one Financial Services Manager, and the Assistant Finance Director is more focused on back office processing.
- Successfully issued two bond series totaling approximately \$33.6M in par value in a rising interest rate environment.
- Received the GFOA Triple Crown, which includes recognition for the Village's budget document, audited financial statements, and popular annual financial report.
- Successful collaboration with Public Works Department in the water meter replacement program analysis and vendor selection.

NEW INITIATIVES

In 2023, the Finance Department will focus on several new and continuing projects, including the following:

- GFOA Triple Crown
- Implementing features of the Tyler Munis Financial software system, including project ledgers, Tyler Payments, and Tyler Cashiering,
- Integration with Tyler Court, Tyler Enterprise Permits and Licenses, and Tyler Human Resources Management,
- Implementing ClearGov Transparency Center for online check book,
- Biennial vehicle sticker sales,
- Water meter replacement program,
- Standardize month-end processing, including monthly, quarterly, and annual checklists,
- Solicit proposals for major services, including banking and auditing services due to expiring contracts
- Continued focus on efficiency and process improvement

2023 Proposed Budget Details

The Proposed Budget Detail sheets combine the General Ledger account number, account description, description, and justifications. Descriptions and Justifications are associated with individual items that are added together to arrive at that line's total budget request. Not all lines have justifications.

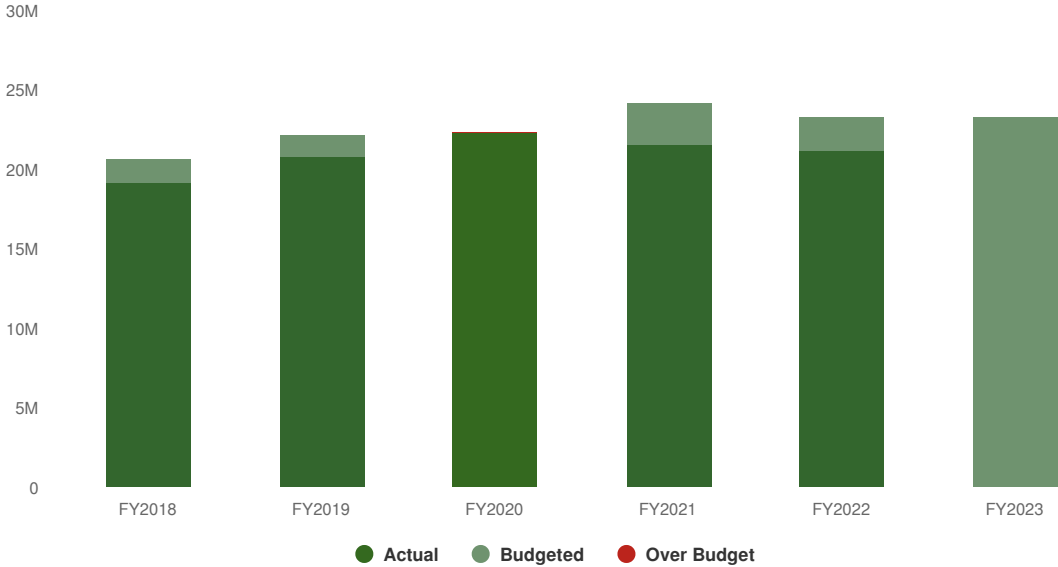
- Munis presents raw revenue data as a credit (negative) number. On most other schedules, we have reversed the sign because it is easier to read.
- The Description and Justification will have a dollar amount in the "Justification Amount" column, which is associated only with that item.
- The total of all justifications will total the 2023 Budget amount for that GL Account.
- Other columns include comparisons and totals and do not have justifications for other years.

Expenditures Summary

\$23,262,878 **-\$26,744**
 (-0.11% vs. prior year)

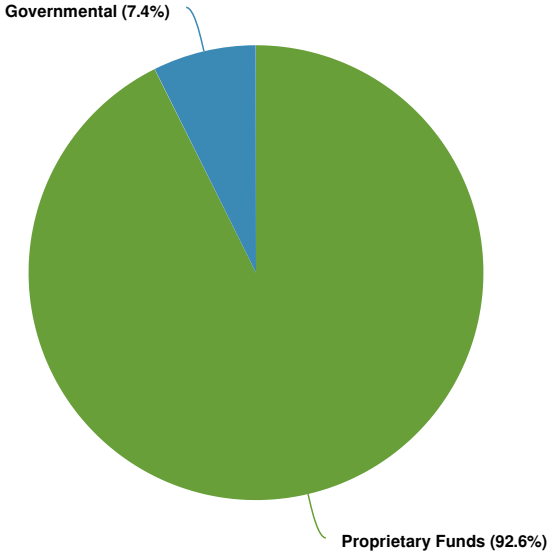


Finance Proposed and Historical Budget vs. Actual

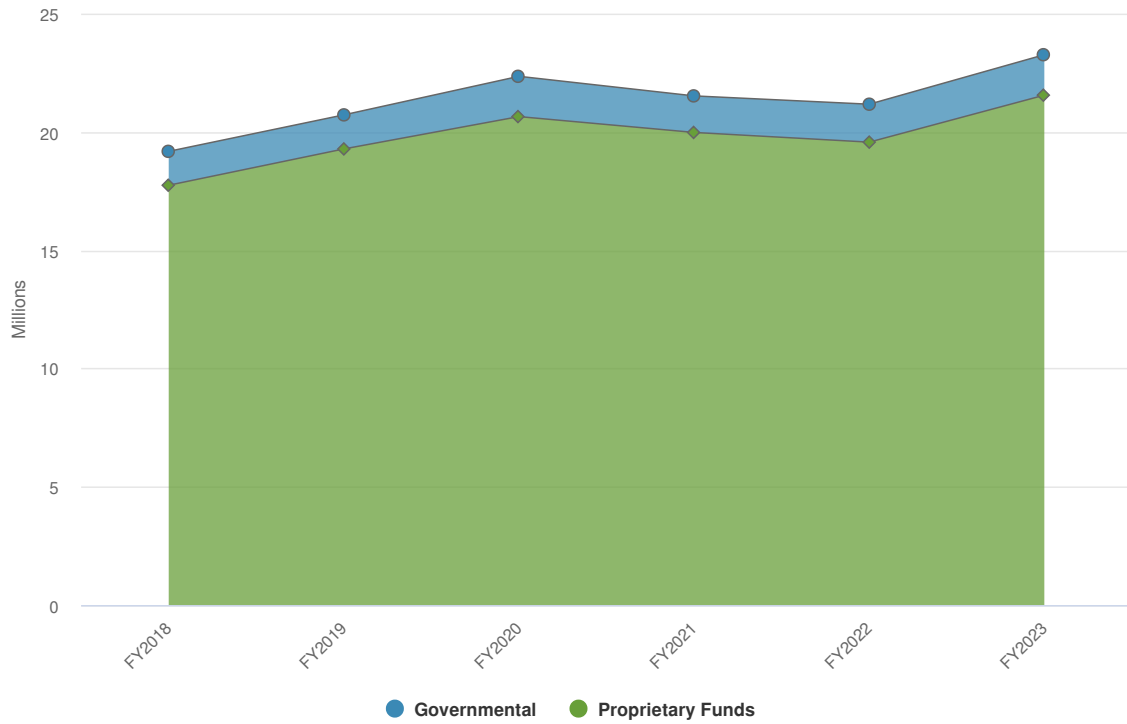


Expenditures by Fund

2023 Expenditures by Fund



Budgeted and Historical 2022 Expenditures by Fund

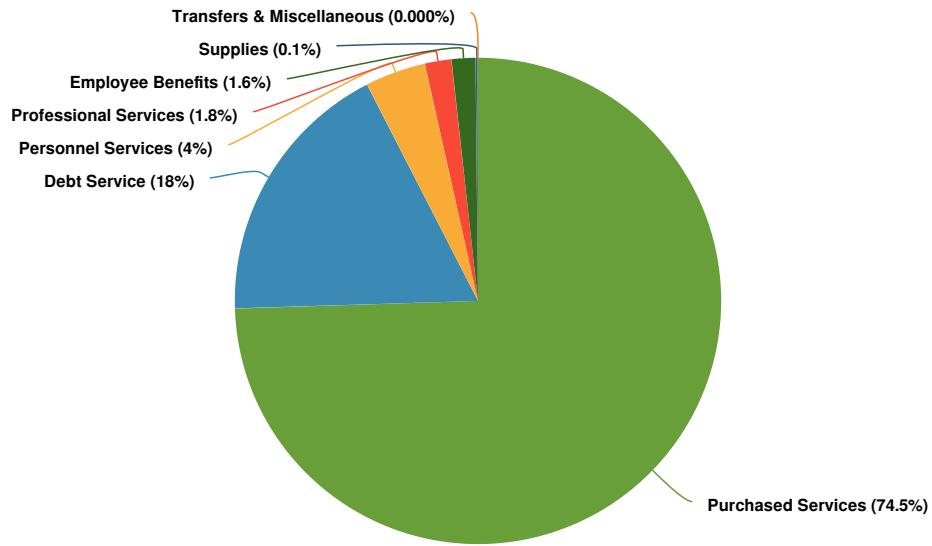


Name	Account ID	FY2021 Actuals	FY2022 Projected Actuals	FY2023 Budgeted	FY2022 Budgeted Requested vs. FY2023 Budgeted (% Change)	Notes
Governmental						
General Fund		\$1,544,657	\$1,603,614	\$1,709,824	N/A	
Total Governmental:		\$1,544,657	\$1,603,614	\$1,709,824	N/A	
Proprietary Funds						
Enterprise		\$19,977,274	\$19,567,121	\$21,553,055	N/A	
Total Proprietary Funds:		\$19,977,274	\$19,567,121	\$21,553,055	N/A	
Total:		\$21,521,931	\$21,170,735	\$23,262,878	N/A	

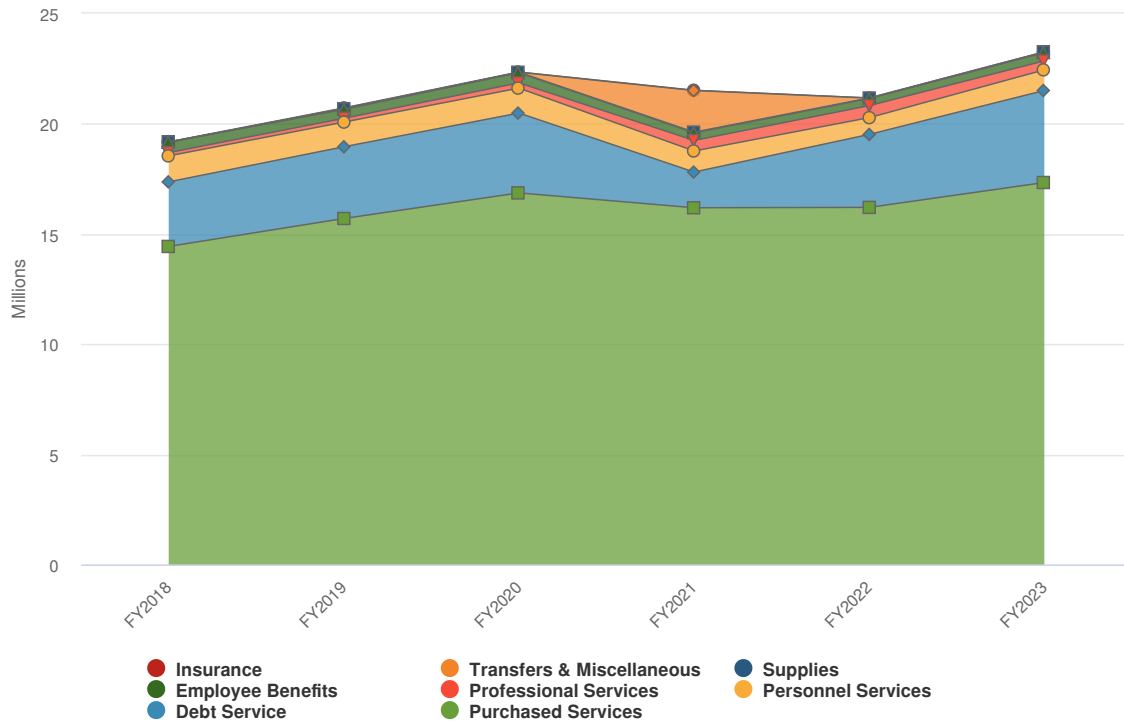
Expenditures by Expense Type

Purchased services includes the purchase of water commodity from the Village of Oak Lawn and Illinois American Water as well as the payment to the Village's garbage collection contractor.

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)	Notes
Expense Objects						
Personnel Services		\$761,235	\$947,570	\$936,900	-1.1%	
Employee Benefits		\$324,435	\$402,115	\$373,300	-7.2%	
Professional Services		\$545,522	\$899,557	\$407,955	-54.6%	
Purchased Services		\$16,206,300	\$18,060,341	\$17,335,269	-4%	
Insurance		\$1,174	\$13,559	\$0	-100%	
Supplies		\$20,600	\$18,500	\$33,000	78.4%	
Debt Service		\$3,311,344	\$2,947,980	\$4,176,355	41.7%	
Transfers & Miscellaneous		\$125	\$0	\$100	N/A	
Total Expense Objects:		\$21,170,735	\$23,289,622	\$23,262,878	-0.1%	

Organizational Chart

In 2021, the Finance Department contracted with Lauterbach & Amen, LLC to outsource the Payroll and Accounts Payable Coordinators positions. In the past, the Finance Department has used temporary associates to help with vehicle sticker purchases. In 2022, the Finance Department will use temporary associates to help with the implementation of the new ERP software system.

Finance Department Organizational Chart



LEGEND
 Grey = Department Head
 Green = Management
 Dark Blue = Full-Time
 Light Blue = Part-Time

Note: Utility Billing staff salaries are paid from the Water & Sewer Fund. All other Village and L&A employees are paid from the General Fund.





Village Board Strategic Goal: Economic Development

Village Board Strategic Goal: Economic Development						
Department Objective	Performance Measure	FY20 Actual	FY21 Actual	FY22 Target	FY22 Actual	FY23 Target
Track and analyze the financial impact of the redevelopment projects within the Main Street Triangle TIF District	TIF tax increment revenue received	\$1,201,153	\$1,307,894	\$1,307,858	\$1,360,000	\$1,431,000

Village Board Strategic Goal: Quality of Life

Village Board Strategic Goal: Quality of Life						
Department Objective	Performance Measure	FY20 Actual	FY21 Actual	FY22 Target	FY22 Actual	FY23 Target
Plan for sufficient resources to support the capital needs of the Village in a financially responsible manner	Debt per capita	\$1,303	\$793*	\$934	\$1,464	\$1,608

*Increase in population from 56,767 to 58,703 as of 2020 Census.

Village Board Strategic Goal: Fiscal Stewardship, Planning & Stability

Village Board Strategic Goal: Fiscal Stewardship, Planning & Stability						
Department Objective	Performance Measure	FY20 Actual	FY21 Actual	FY22 Target	FY22 Actual	FY23 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
	Receive the GFOA Popular Annual Financial Reporting Award	Yes	Yes	Yes	Yes	Yes
Continue to provide comprehensive financial management	Percent of operating revenue vs. budgeted operating revenue	95%	107%**	100%	105%***	>100%
	Percent of actual operating expenditures vs. budgeted operating expenditures	79%	102%**	100%	111.6%***	<100

** Subject to change based on final FY2021 audited amounts

***Subject to change based on final FY2022 audited amounts



Village Board Strategic Goal: Adaptation, Innovation Technology & Effectiveness

Village Board Strategic Goal: Adaptation, Innovation Technology & Effectiveness						
Department Objective	Performance Measure	FY20 Actual	FY21 Actual	FY22 Target	FY22 Actual	FY23 Target
Improve operational efficiency by increasing the number of transactions processed electronically.	Number of electronic AP vendor payments	2,419	2,035	2,400	2,273	2,400
	Number of online water bill and vehicle sticker payments	30,485	41,614*	31,000	35,942	42,100*
	Percent of payroll checks direct deposited	99%	99%	99%	99%	100%

* Vehicle sticker sales occur every two years.



Department of Information Technology

David Buwick

Director of Information Technology

DEPARTMENT MISSION:

The mission of the Department of Information Technology is to support Village services by providing innovative, reliable, cost effective, and secure technology that enables Village residents and staff to quickly, effortlessly, access accurate information.

DEPARTMENT FUNCTIONS:

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

2023 Proposed Budget Details

The Proposed Budget Detail sheets combine the General Ledger account number, account description, description, and justifications. Descriptions and Justifications are associated with individual items that are added together to arrive at that line's total budget request. Not all lines have justifications.

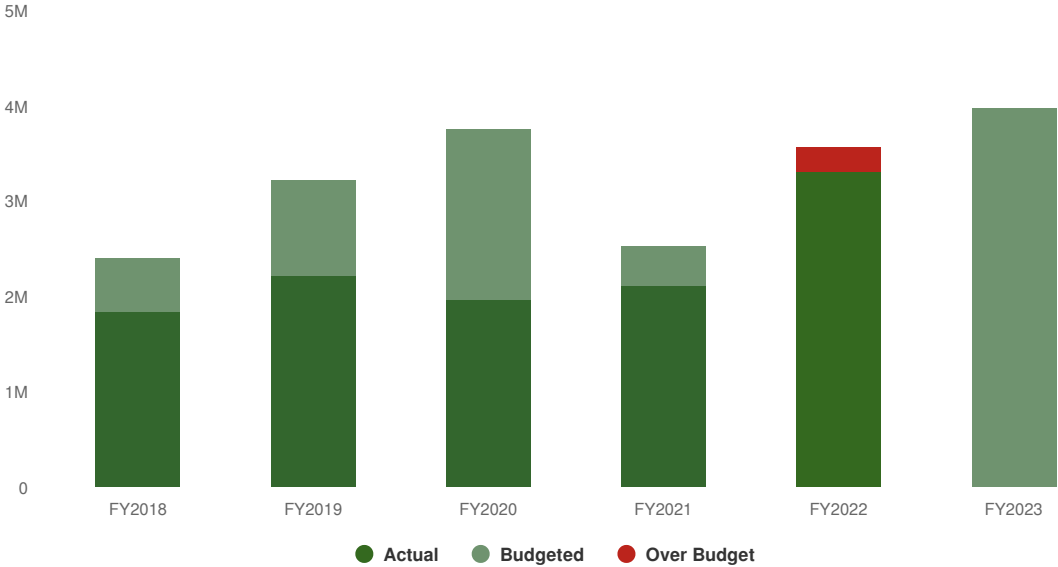
- Munis presents raw revenue data as a credit (negative) number. On most other schedules, we have reversed the sign because it is easier to read.
- The Description and Justification will have a dollar amount in the "Justification Amount" column, which is associated only with that item.
- The total of all justifications will total the 2023 Budget amount for that GL Account.
- Other columns include comparisons and totals and do not have justifications for other years.

Expenditures Summary

\$3,976,371 **\$668,392**
(20.21% vs. prior year)

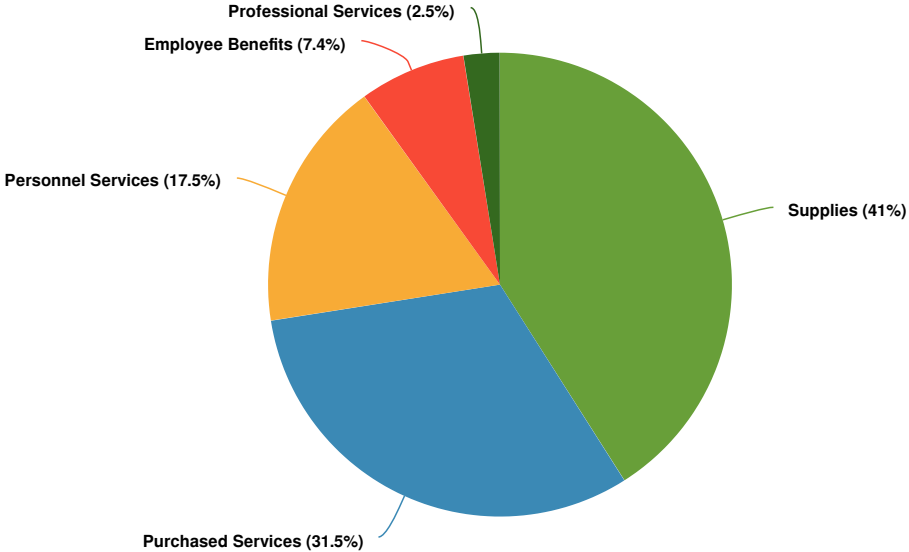


Department of Information Technology Proposed and Historical Budget vs. Actual

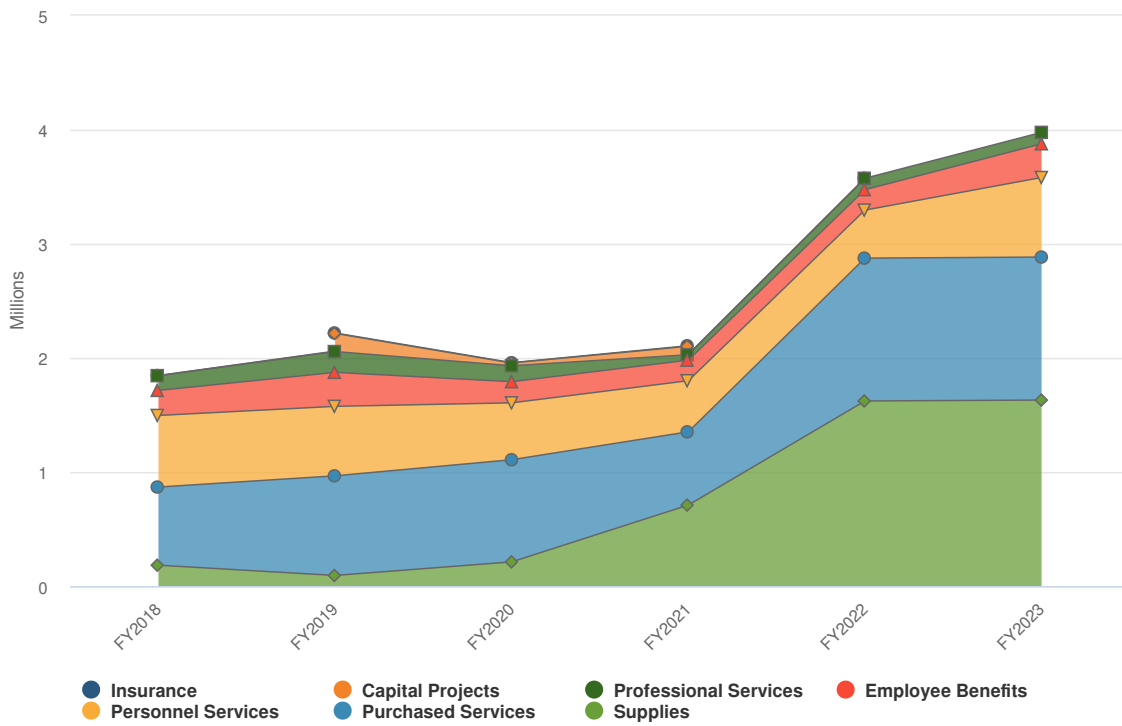


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type

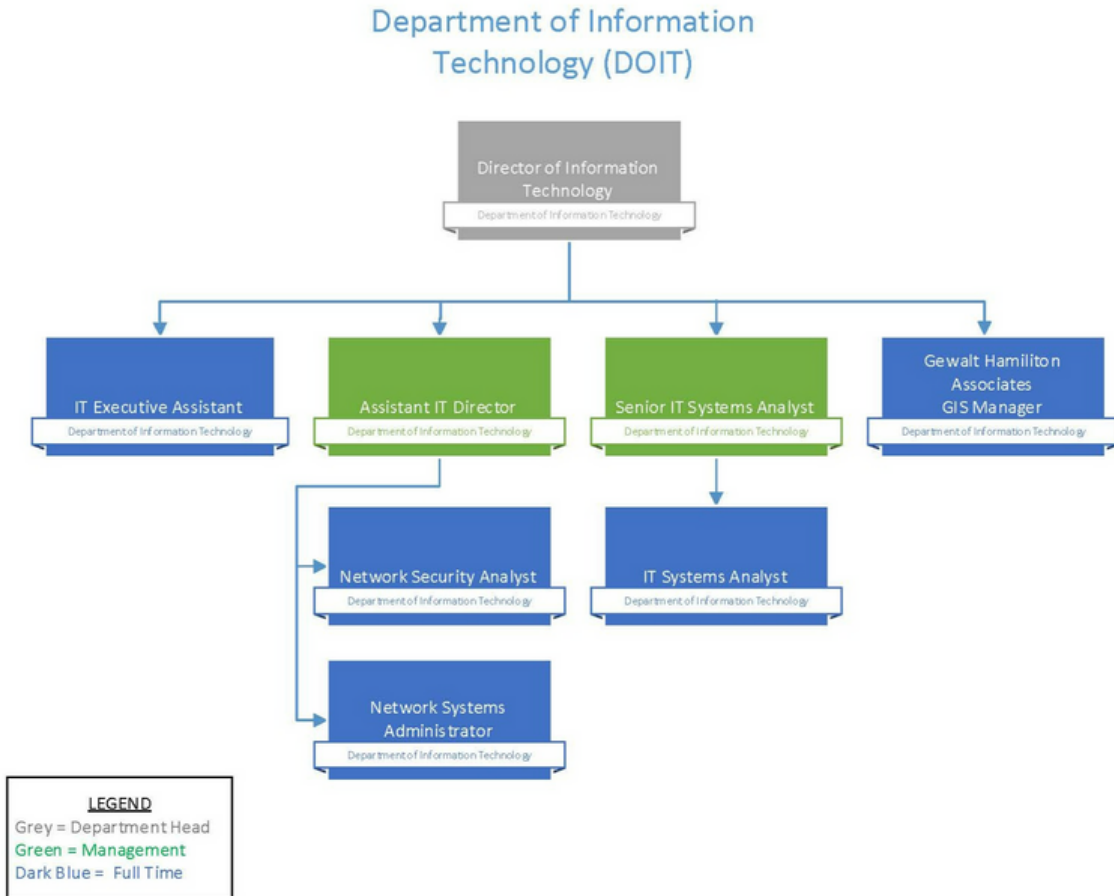


Name	Account ID	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)	Notes
Expense Objects						
Personnel Services		\$421,000	\$561,456	\$697,500	24.2%	
Employee Benefits		\$178,950	\$233,659	\$295,350	26.4%	
Professional Services		\$100,000	\$100,000	\$100,000	0%	
Purchased Services		\$1,252,200	\$819,227	\$1,253,500	53%	
Insurance		\$618	\$6,248	\$0	-100%	
Supplies		\$1,622,025	\$1,369,889	\$1,630,021	19%	
Capital Projects		\$0	\$217,500	\$0	-100%	
Total Expense Objects:		\$3,574,793	\$3,307,979	\$3,976,371	20.2%	



Organizational Chart

While the GFOA does not require organizational charts for individual units, they are a recommended best practice. Organizational charts for individual units should be presented in such a way as to underscore the link between the individual unit and the overall entity.



Village Board Strategic Goal: Adaptation, Innovation Technology & Effectiveness

Village Board Strategic Goal: Adaptation, Innovation Technology & Effectiveness						
Department Objective	Performance Measure	FY120 Actual	FY21 Actual	FY22 Target	FY22 Actual	FY23 Target
Implement integrated, adaptable and user-friendly technology/ improvements	Number of technology/ installations and implementations	18	20	15	18	24



Development Services

Steve Marciani

Director of Development Services

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, 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 economic development, planning, and building functions of the Village. To efficiently and effectively manage and operate these functions, the Department is organized into four divisions: Administration, Building, Planning, and Economic Development.

Administration Division

The Administration Division provides 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 Administration Division is in charge of creating and maintaining all permits, licenses, files, and records for the department, including:

- Issuing permits for new construction, additions, alterations, and renovations on both commercial and residential properties.
- Issuing licenses for all businesses, vending machines, amusement devices, billiard parlor operators, and tobacco distributors.
- Ensuring contractor licensing of trades per Village Code.
- Issuing Certificates of Occupancy for all new residential and commercial structures and change of ownership of existing businesses.
- Maintaining and renewing Electrical Licenses previously issued by the Village.
- Reviewing and issuing special event permits on private property.
- Recommending process improvements and code updates.
- Issuing permits for elevators and signs before construction and placement.

Building Division

The Building Division inspects all buildings and some site construction within the Village to insure compliance with municipal building codes, 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.
- Inspecting existing structures for compliance with the Village's Building Codes and Environmental Health Standards.
- Evaluating building damage resulting from fires, vehicle accidents, weather and storm damage, and fire sprinkler activations to determine occupancy approval.
- Investigating accessibility complaints and verifying compliance under previous standards or regulating compliance to existing standards.

Planning Division

The Planning Division supports the Village's long-term vision of guiding growth while protecting and enhancing the natural and built environment through professional guidance, including:



- Maintaining 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, by evaluating the site design and architecture to ensure that the project will fit within the Village's standards for high quality development.
- Conducting hearings for variances and appeals to building and zoning codes and staffing the Plan Commission.
- 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.
- Researching and applying for grants and alternative funding sources, and overseeing their administration and implementation.

Economic Development Division

The Economic Development Division strives to increase the Village's economic base and help diversify the local economy by assisting with business attraction, expansion, and retention. The Village seeks to offer high quality employment opportunities, thriving commercial areas, and an unforgettable sense of place by:

- Accessing and maintain statistics and available sites to assist in business attraction and facilitate pre-entitlement communication between Development Services and prospective business.
- Developing partnerships with outside agencies to help institute local and regional economic development strategies, including the Orland Park Area Chamber of Commerce, Chicago Southland Economic Development Corporation, and Will County Center for Economic Development.
- Serving as staff liaison to Economic Development Advisory Board.
- Meeting with existing businesses to identify areas of improvement for economic development through the Village's Business Retention and Expansion program.
- Gathering information to advise the Village Board about utilities, taxes, zoning, transportation, financing tools, and incentives to help the Village achieve their economic development goals.
- Continuing to develop relationships with development professionals to attract new businesses to the Village and stay up to date on industry trends.
- Creating and implement a Strategic Economic Development Plan.
- Working toward developing a vibrant downtown at the Main Street Triangle by continuing to negotiate and execute a Master Development Agreement.

2023 Proposed Budget Details

The Proposed Budget Detail sheets combine the General Ledger account number, account description, description, and justifications. Descriptions and Justifications are associated with individual items that are added together to arrive at that line's total budget request. Not all lines have justifications.

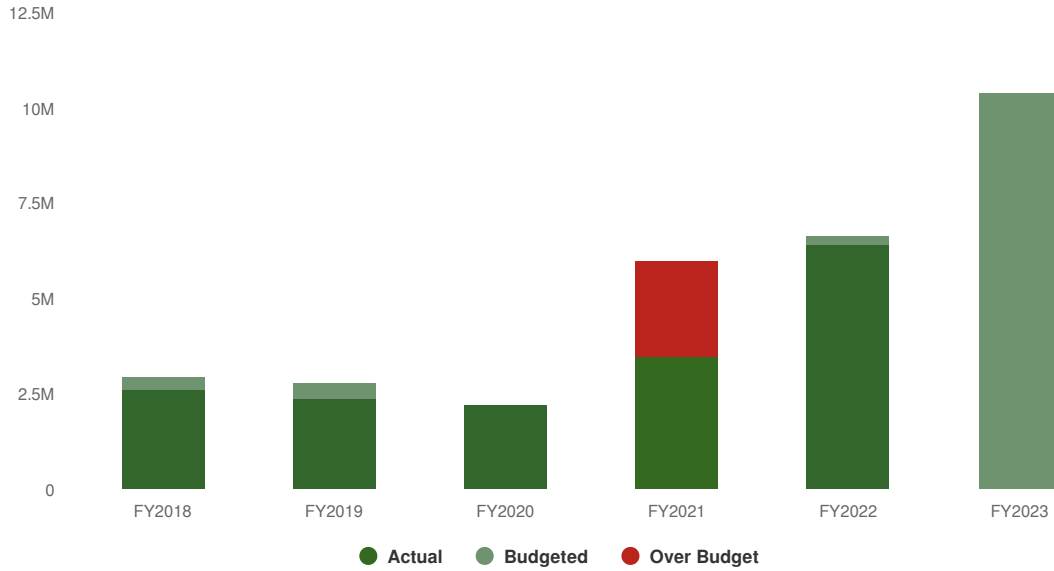
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Expenditures Summary

\$10,362,806 **\$3,719,726**
 (55.99% vs. prior year)



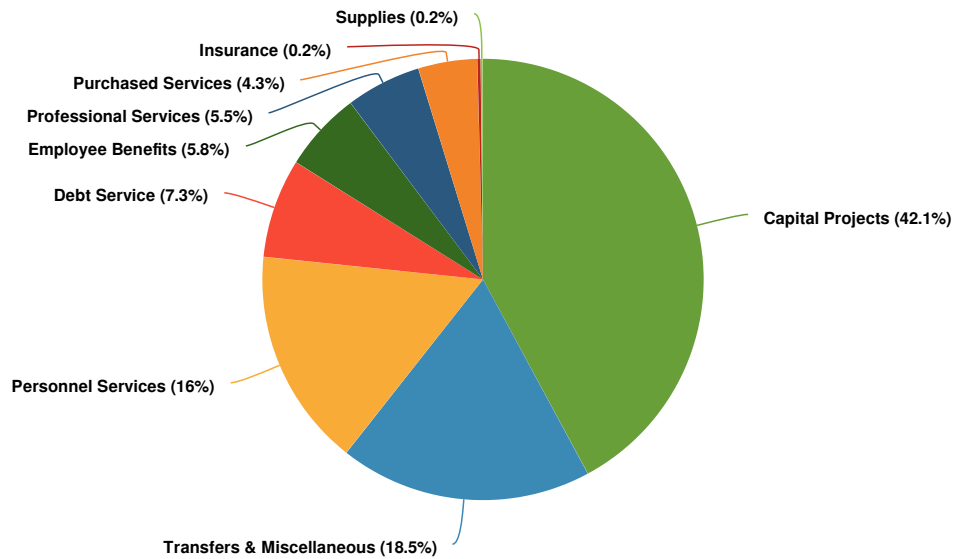
Development Services Proposed and Historical Budget vs. Actual



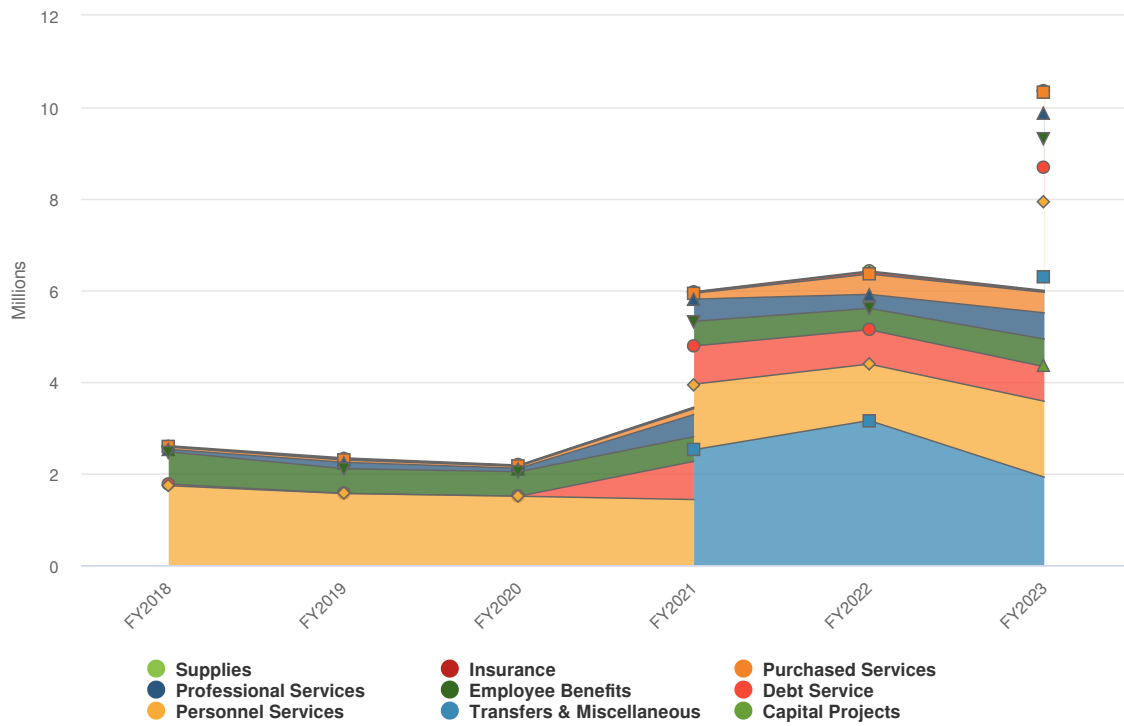
Expenditures by Expense Type

The Intergovernmental Transfers category include sales tax reimbursement payments pursuant to performance based incentive agreements.

Budgeted Expenditures by Expense Type



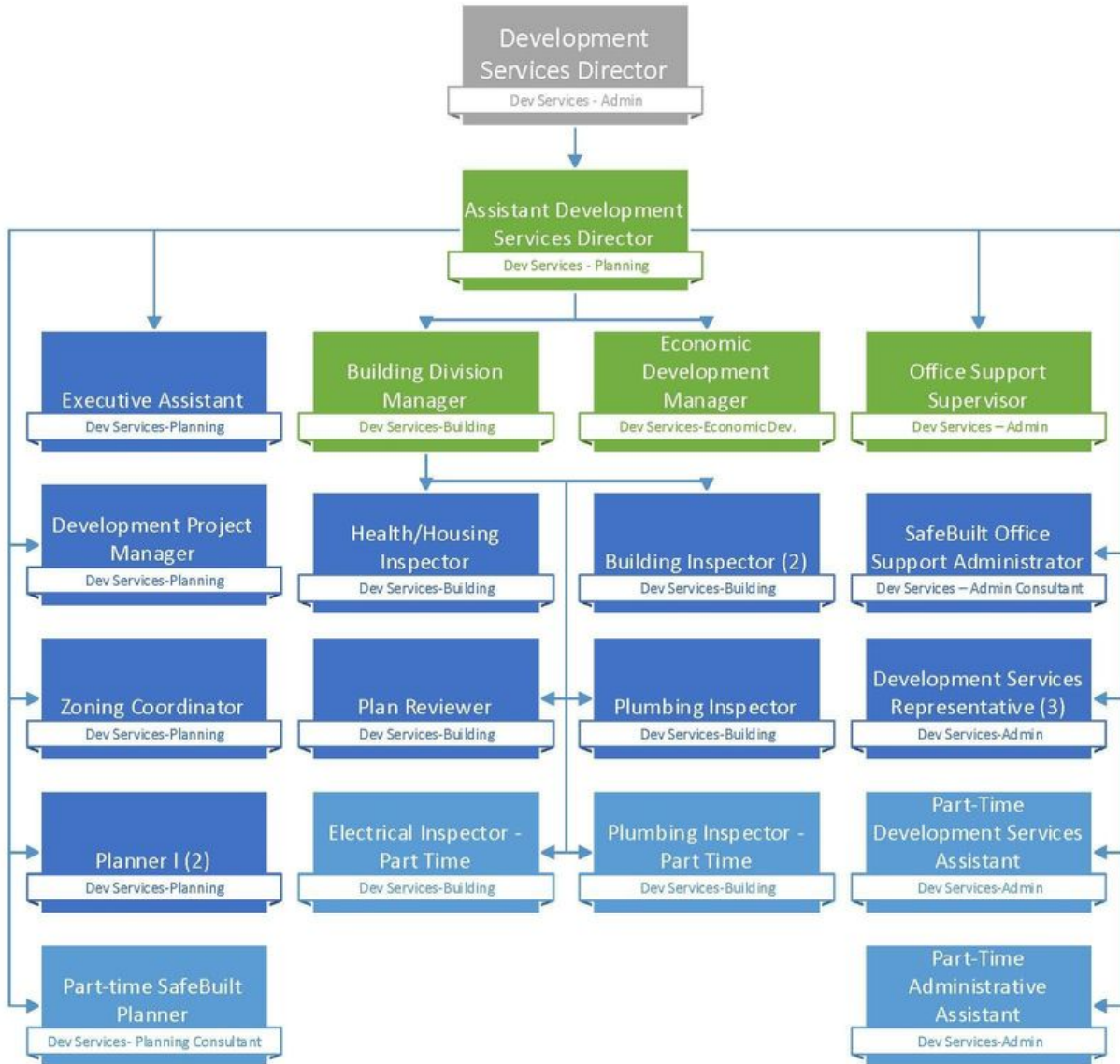
Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)	Notes
Expense Objects						
Personnel Services		\$1,232,420	\$1,510,413	\$1,658,400	9.8%	
Employee Benefits		\$465,471	\$635,558	\$604,501	-4.9%	
Professional Services		\$307,300	\$664,105	\$572,105	-13.9%	
Purchased Services		\$442,879	\$414,941	\$448,541	8.1%	
Insurance		\$50,406	\$50,967	\$23,597	-53.7%	
Supplies		\$17,080	\$19,260	\$17,580	-8.7%	
Capital Projects		\$0	\$0	\$4,365,500	N/A	
Debt Service		\$750,492	\$88,788	\$753,966	749.2%	
Transfers & Miscellaneous		\$3,156,279	\$3,259,048	\$1,918,616	-41.1%	
Total Expense Objects:		\$6,422,327	\$6,643,080	\$10,362,806	56%	

Organizational Chart

Development Services Organizational Chart



LEGEND
 Grey = Department Head
 Green = Management
 Dark Blue = Full-Time
 Light Blue = Part-Time



Village Board Strategic Goal: Organizational Development & Service Delivery

Village Board Strategic Goal: Organizational Development & Service Delivery					
Department Objective	Performance Measure	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Target
Reduce commercial permit approval time. (Building/Admin)	Commercial permit review time (Submittal to Issuance; includes Village and outside time)	9.4 Weeks	7.2 Weeks	5.6 Weeks	4 Weeks
Reduce the time from planning petition submission to review letter. (Planning)	Percentage of review letters released within 22 days	42%	50%	17%*	56% (24 day Average)
Perform all inspections in 24-hour time period. (Building)	Average calendar days from request to inspection	1	1	1	1

Village Board Strategic Goal: Economic Development

Village Board Strategic Goal: Economic Development					
Department Objective	Performance Measure	FY20 Actual	FY21 Actual	FY22 Actual	FY23 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	0	3	3	3
Conduct the Village's Business Retention Program. (Admin)	Number of business retention visits	0	15	5	15
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	0	0	0	1

Public Works

Joel Van Essen

Public Works Director

DEPARTMENT MISSION:

The mission of the Public Works department is to ensure the integrity and safety of the Village's infrastructure, such as facilities, parks, pool, forestry, roads, bridges, sidewalks, water distribution, sanitary sewer, storm water collection systems, vehicles and equipment, and transportation; utilizing safe and well maintained equipment; executing in a cost effective manner, and preserving natural resources for present and future generations.

DEPARTMENT FUNCTIONS:

The Department of Public Works' primary function is to maintain the Village's infrastructure. This includes maintenance of Village-owned facilities, parks, pool, forestry, maintenance of roadway systems, and the operation and maintenance of the infrastructure and equipment within water, sanitary sewer and storm sewer systems. The department continues to operate 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 functions are separated into four(4) divisions: Natural Resources and Facilities, Streets, Utilities, and Vehicles & Equipment, with administrative staff to support the divisions. Functions of these divisions include, but are not limited to, the following:

- maintenance and operations of Facilities
- maintenance and operations of Centennial Park Aquatic Center (CPAC)
- maintenance and operations of Parks and Playgrounds
- Forestry management
- mowing, fertilization, landscape and natural area maintenance
- Refuse management at Village properties
- parkway and median maintenance
- maintenance of grounds at all Village owned properties
- maintenance of Village roads
- maintenance of pedestrian pathways, including sidewalks
- maintenance of roadway lighting and signage
- snow plowing of streets, village properties, and Metra stations
- street sweeping
- 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
- operate Village ADA Transit service

While the majority of the functions of the Public Works relate to General Fund, this department is also responsible for functions related within Recreational Fund, Commuter Parking Fund, and Capital Fund.

In addition, the Public Works Utilities Division operates and maintains the water distribution, sanitary sewer collection and storm water systems, including shoreline restoration projects, 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.



2023 Proposed Budget Details

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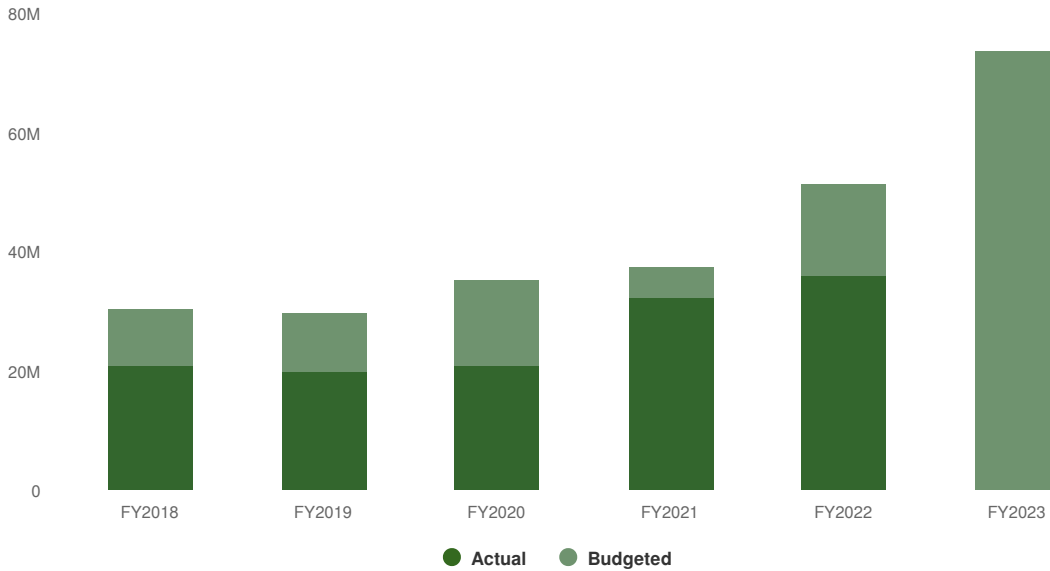
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Expenditures Summary

From a staffing perspective, all existing staffing levels currently remain unchanged, but a staffing study was completed in 2022 that identified additional needs to support requirements. Within the Streets Division, the budget reflects a traffic sign program, a street sign program, a sidewalk replacement program, and a road improvement program, along with an improved snow operation plan, which utilizes CDL drivers in street routes, and contractor support in parking lots. Due to the age of holiday lights, parking lot lights, and ballfield lights, the Street Division will continue focusing on lighting in 2023. In Natural Resources & Facilities (NRF), following the 2019 Playground Assessment, six (6) playgrounds will be replaced, as well as six (6) pavilions. In addition, parkway trees will be pruned and/or replaced following the 2022 assessments, and the Humphrey Woods restoration project continues. With the completion of the facility assessment, various repair projects will help restore and modernize facilities. Included are major new facilities planned, and removal of old buildings. Vehicles & Equipment have developed a long-range plan to replace vehicles at their optimal replacement cycle.

\$73,831,648
\$22,509,037
(43.86% vs. prior year)

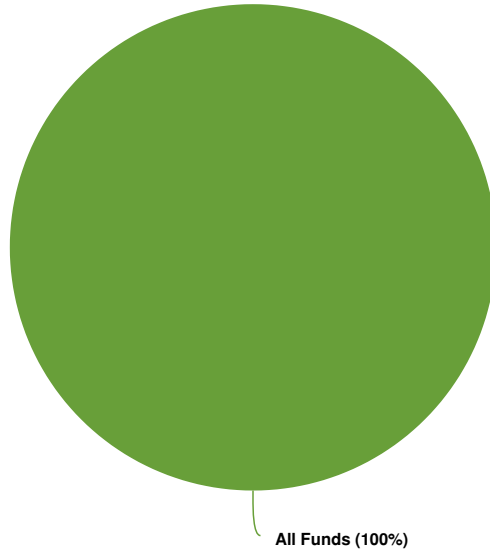
Public Works Proposed and Historical Budget vs. Actual



Expenditures by Fund

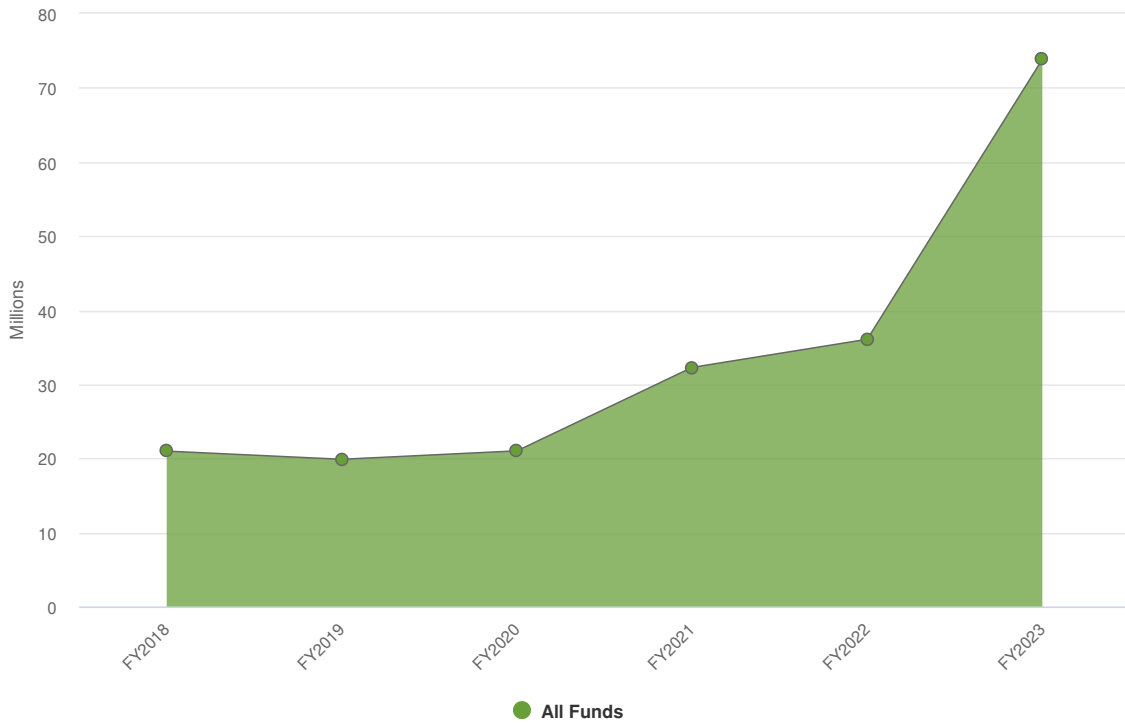
General Funding is obtained through tax levies.

2023 Expenditures by Fund



The Public Works Department is home to significant operational spending in Natural Resources and Facilities (General Fund) that was formerly capital, and increased water and sewer (Proprietary Funds) capital projects.

Budgeted and Historical 2023 Expenditures by Fund



Name	Account ID	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)	Notes
All Funds						
Governmental						
General Fund						
FULL TIME	1008000-410100	\$489,000	\$432,209	\$462,000	6.9%	
PART TIME	1008000-410130	\$3,000	\$15,360	\$16,000	4.2%	
OVER TIME	1008000-410200	\$200	\$0	\$200	N/A	
FULL TIME	1008010-410100	\$1,156,258	\$1,213,964	\$1,473,000	21.3%	
PART TIME	1008010-410130	\$229,500	\$211,439	\$239,000	13%	
OVER TIME	1008010-410200	\$180,000	\$40,000	\$180,000	350%	
LONGEVITY	1008010-410300	\$9,454	\$12,200	\$10,800	-11.5%	
FULL TIME	1008020-410100	\$1,391,600	\$1,482,843	\$1,555,000	4.9%	
PART TIME	1008020-410130	\$67,800	\$41,208	\$42,000	1.9%	
OVER TIME	1008020-410200	\$130,000	\$100,000	\$130,000	30%	
LONGEVITY	1008020-410300	\$13,430	\$13,200	\$13,430	1.7%	
PART TIME	1008030-410130	\$28,300	\$26,141	\$33,500	28.2%	
FULL TIME	1008040-410100	\$357,500	\$405,727	\$427,000	5.2%	
PART TIME	1008040-410130	\$7,500	\$0	\$0	0%	
OVER TIME	1008040-410200	\$20,000	\$14,000	\$20,000	42.9%	
SOCIAL SECURITY	1008000-420100	\$30,900	\$28,350	\$30,000	5.8%	



Name	Account ID	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)	Notes
IMRF	1008000-420200	\$75,600	\$67,941	\$71,500	5.2%	
GROUP INSURANCE	1008000-420300	\$82,600	\$78,717	\$130,200	65.4%	
MEDICARE	1008000-420500	\$7,120	\$6,633	\$7,000	5.5%	
TRAINING & EDUCATION	1008000-429100	\$3,500	\$5,500	\$8,400	52.7%	
DUES & LICENSES	1008000-429200	\$2,650	\$1,840	\$2,650	44%	
SUBSCRIPTIONS & PUBLICATIONS	1008000-429300	\$350	\$0	\$375	N/A	
AUTO ALLOWANCE & EXPENSE	1008000-429700	\$4,320	\$4,320	\$4,320	0%	
SOCIAL SECURITY	1008010-420100	\$96,000	\$90,194	\$91,100	1%	
IMRF	1008010-420200	\$217,000	\$206,309	\$246,900	19.7%	
GROUP INSURANCE	1008010-420300	\$229,700	\$217,478	\$187,100	-14%	
MEDICARE	1008010-420500	\$23,300	\$20,857	\$25,500	22.3%	
TRAINING & EDUCATION	1008010-429100	\$12,000	\$20,000	\$20,000	0%	
DUES & LICENSES	1008010-429200	\$8,500	\$6,500	\$8,500	30.8%	
MISCELLANEOUS EMPLOYEE EXPENSE	1008010-429990	\$0	\$0	\$1,000	N/A	
SOCIAL SECURITY	1008020-420100	\$99,500	\$95,385	\$99,000	3.8%	
IMRF	1008020-420200	\$238,000	\$236,951	\$247,000	4.2%	
GROUP INSURANCE	1008020-420300	\$290,500	\$308,121	\$301,900	-2%	
MEDICARE	1008020-420500	\$23,300	\$23,762	\$25,000	5.2%	
TRAINING & EDUCATION	1008020-429100	\$500	\$1,000	\$11,000	1,000%	
DUES & LICENSES	1008020-429200	\$300	\$0	\$3,500	N/A	
SOCIAL SECURITY	1008030-420100	\$1,800	\$1,621	\$2,100	29.5%	
MEDICARE	1008030-420500	\$520	\$379	\$500	31.9%	
SOCIAL SECURITY	1008040-420100	\$22,500	\$26,023	\$27,500	5.7%	
IMRF	1008040-420200	\$57,500	\$65,812	\$69,000	4.8%	
GROUP INSURANCE	1008040-420300	\$32,932	\$46,255	\$35,800	-22.6%	
MEDICARE	1008040-420500	\$5,420	\$6,087	\$6,500	6.8%	
TRAINING & EDUCATION	1008040-429100	\$3,000	\$3,000	\$4,500	50%	
DUES & LICENSES	1008040-429200	\$90	\$50	\$90	80%	
SUBSCRIPTIONS & PUBLICATIONS	1008040-429300	\$3,000	\$3,150	\$8,900	182.5%	
AUTO ALLOWANCE & EXPENSE	1008040-429700	\$1,200	\$2,000	\$2,000	0%	
ENGINEERING SERVICES	1008010-432500	\$350,000	\$0	\$360,000	N/A	
CONSULTING SERVICES	1008010-432800	\$33,000	\$338,500	\$135,000	-60.1%	
PEST CONTROL SERVICES	1008010-432910	\$15,000	\$12,000	\$15,000	25%	



Name	Account ID	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)	Notes
MISCELLANEOUS SERVICES	1008010-432990	\$1,200	\$6,000	\$6,000	0%	
CONSULTING SERVICES	1008040-432800	\$150,000	\$275,000	\$160,000	-41.8%	
TELEPHONE	1008000-441100	\$0	\$0	\$22,896	N/A	
POSTAGE/SHIPPING	1008000-441600	\$2,000	\$320	\$2,000	525%	
ONLINE SERVICES	1008000-442850	\$2,500	\$1,200	\$2,000	66.7%	
OTHER SERVICES	1008000-442990	\$2,200	\$2,000	\$2,200	10%	
MACHINERY & EQUIPMENT - MAINT	1008000-443200	\$3,000	\$3,000	\$5,000	66.7%	
OFFICE EQUIPMENT - MAINTENANCE	1008000-443600	\$0	\$200	\$200	0%	
TELEPHONE	1008010-441100	\$0	\$200	\$2,160	980%	
ELECTRICITY	1008010-441300	\$82,915	\$35,100	\$87,000	147.9%	
POSTAGE/SHIPPING	1008010-441600	\$550	\$500	\$500	0%	
NATURAL & PROPANE GAS	1008010-441700	\$211,400	\$55,000	\$222,000	303.6%	
ENVIRONMENTAL DISPOSAL SVCS	1008010-442700	\$800	\$0	\$800	N/A	
SECURITY SYSTEM SERVICES	1008010-442800	\$0	\$4,000	\$4,925	23.1%	
FIRE ALARM SYSTEM SERVICES	1008010-442810	\$0	\$40,000	\$61,650	54.1%	
ELEVATOR MAINTENANCE SERVICES	1008010-442910	\$16,000	\$16,000	\$16,000	0%	
WINDOW CLEANING	1008010-442920	\$7,000	\$7,000	\$7,000	0%	
GENERAL CLEANING	1008010-442930	\$186,000	\$342,596	\$215,000	-37.2%	
OTHER SERVICES	1008010-442990	\$187,000	\$454,500	\$161,227	-64.5%	
BUILDINGS - MAINTENANCE	1008010-443100	\$327,450	\$415,000	\$425,000	2.4%	
MACHINERY & EQUIPMENT - MAINT	1008010-443200	\$0	\$377,000	\$333,625	-11.5%	
PARKS - MAINTENANCE	1008010-443250	\$48,500	\$60,000	\$60,000	0%	
GROUNDS - MAINTENANCE	1008010-443500	\$1,183,100	\$1,502,148	\$1,248,512	-16.9%	
MOWING	1008010-443510	\$384,000	\$600,000	\$384,000	-36%	
COMPUTER MAINTENANCE	1008010-443610	\$25,000	\$24,829	\$24,829	0%	
MACHINERY & EQUIPMENT RENTAL	1008010-444500	\$8,000	\$13,000	\$13,000	0%	
ELECTRICITY	1008020-441300	\$138,400	\$151,506	\$145,000	-4.3%	
SNOW REMOVAL SERVICES	1008020-442200	\$550,000	\$498,750	\$598,750	20.1%	
OTHER SERVICES	1008020-442990	\$22,000	\$24,000	\$29,000	20.8%	
MACHINERY & EQUIPMENT - MAINT	1008020-443200	\$197,000	\$196,750	\$2,750	-98.6%	



Name	Account ID	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)	Notes
STREETS/RIGHT OF WAY - MAINT	1008020-443300	\$110,000	\$465,000	\$300,000	-35.5%	
MOWING	1008020-443510	\$75,000	\$0	\$72,864	N/A	
TRAFFIC SIGNAL/STREET LIGHTS - MAINT	1008020-443700	\$445,500	\$247,500	\$316,700	28%	
MACHINERY & EQUIPMENT RENTAL	1008020-444500	\$6,500	\$5,000	\$6,000	20%	
TELEPHONE	1008030-441100	\$0	\$0	\$432	N/A	
FIRE ALARM SYSTEM SERVICES	1008030-442810	\$35	\$35	\$35	0%	
ONLINE SERVICES	1008030-442850	\$0	\$200	\$0	-100%	
AUTOS & TRUCKS - MAINTENANCE	1008030-443400	\$0	\$50	\$60	20%	
MACHINERY & EQUIPMENT RENTAL	1008030-444500	\$1,200	\$1,200	\$1,200	0%	
POSTAGE/SHIPPING	1008040-441600	\$35	\$40	\$60	50%	
TOWING SERVICES	1008040-442400	\$500	\$1,500	\$1,500	0%	
OUTSOURCING	1008040-442500	\$50,000	\$150,000	\$75,000	-50%	
ENVIRONMENTAL DISPOSAL SVCS	1008040-442700	\$450	\$1,200	\$1,500	25%	
FIRE ALARM SYSTEM SERVICES	1008040-442810	\$25	\$25	\$25	0%	
ONLINE SERVICES	1008040-442850	\$63,000	\$42,000	\$63,000	50%	
MACHINERY & EQUIPMENT - MAINT	1008040-443200	\$24,000	\$50,000	\$50,000	0%	
AUTOS & TRUCKS - MAINTENANCE	1008040-443400	\$27,000	\$45,000	\$45,000	0%	
WORKER'S COMPENSATION PREMIUMS	1008000-452500	\$1,269	\$1,269	\$0	-100%	
INSURANCE BROKER FEES	1008000-452950	\$0	\$7,882	\$0	-100%	
AUTO LIABILITY PREMIUMS	1008010-452100	\$0	\$27,912	\$0	-100%	
WORKER'S COMPENSATION PREMIUMS	1008010-452500	\$60,713	\$60,713	\$0	-100%	
INSURANCE BROKER FEES	1008010-452950	\$0	\$14,637	\$0	-100%	
AUTO LIABILITY PREMIUMS	1008020-452100	\$0	\$40,671	\$0	-100%	
WORKER'S COMPENSATION PREMIUMS	1008020-452500	\$3,256	\$2,356	\$0	-100%	
INSURANCE BROKER FEES	1008020-452950	\$0	\$21,393	\$0	-100%	

Name	Account ID	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)	Notes
WORKER'S COMPENSATION PREMIUMS	1008030-452500	\$101,557	\$101,557	\$0	-100%	
INSURANCE BROKER FEES	1008030-452950	\$0	\$2,252	\$0	-100%	
AUTO LIABILITY PREMIUMS	1008040-452100	\$0	\$4,785	\$0	-100%	
WORKER'S COMPENSATION PREMIUMS	1008040-452500	\$8,778	\$8,778	\$0	-100%	
INSURANCE BROKER FEES	1008040-452950	\$0	\$4,504	\$0	-100%	
OFFICE SUPPLIES	1008000-460100	\$500	\$500	\$500	0%	
PRINTING & STATIONERY	1008000-460140	\$300	\$300	\$300	0%	
DOMESTIC SUPPLIES	1008000-460150	\$800	\$1,000	\$1,000	0%	
UNIFORMS	1008000-460190	\$0	\$0	\$1,200	N/A	
BUILDING & ELECTRICAL SUPPLIES	1008000-461150	\$4,000	\$0	\$0	0%	
MACHINERY & EQUIPMENT PARTS	1008000-461450	\$0	\$500	\$500	0%	
MISCELLANEOUS SUPPLIES	1008000-461990	\$6,200	\$0	\$6,000	N/A	
OFFICE SUPPLIES	1008010-460100	\$2,200	\$2,000	\$2,000	0%	
ELECTRONIC EQUIP & SUPPLIES	1008010-460120	\$3,500	\$800	\$800	0%	
PRINTING & STATIONERY	1008010-460140	\$1,800	\$1,000	\$1,500	50%	
DOMESTIC SUPPLIES	1008010-460150	\$58,000	\$55,000	\$60,000	9.1%	
MEDICAL/SAFETY SUPPLIES	1008010-460160	\$26,000	\$27,700	\$33,015	19.2%	
TOOLS	1008010-460170	\$26,500	\$24,000	\$27,000	12.5%	
EQUIPMENT	1008010-460180	\$83,000	\$57,500	\$97,500	69.6%	
UNIFORMS	1008010-460190	\$12,200	\$15,675	\$6,400	-59.2%	
TRAINING SUPPLIES	1008010-460240	\$1,500	\$1,500	\$1,000	-33.3%	
OTHER GENERAL SUPPLIES	1008010-460990	\$11,500	\$6,600	\$10,000	51.5%	
CUSTODIAL & CLEANING SUPPLIES	1008010-461100	\$22,000	\$25,500	\$25,500	0%	
BUILDING & ELECTRICAL SUPPLIES	1008010-461150	\$0	\$81,000	\$127,500	57.4%	
SIGNS	1008010-461300	\$22,000	\$35,000	\$25,000	-28.6%	
PLAYGROUND & FIELD EQUIP/SPLS	1008010-461350	\$21,000	\$30,000	\$30,000	0%	
MACHINERY & EQUIPMENT PARTS	1008010-461450	\$130,000	\$200,000	\$130,000	-35%	
TREES/PLANTS/FLOWERS	1008010-461650	\$27,000	\$27,000	\$27,000	0%	
OFFICE FURNITURE	1008010-461750	\$112,000	\$112,400	\$60,000	-46.6%	
MISCELLANEOUS SUPPLIES	1008010-461990	\$26,000	\$19,750	\$15,000	-24.1%	



Name	Account ID	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)	Notes
FUEL	1008010-462100	\$300	\$300	\$300	0%	
OIL & AUTOMOTIVE FLUIDS	1008010-462200	\$0	\$1,500	\$1,500	0%	
SALT & DE-ICING MATERIALS	1008010-462600	\$20,000	\$20,000	\$20,000	0%	
BUILDING MATERIAL	1008010-462650	\$28,000	\$25,000	\$25,000	0%	
CONCRETE	1008010-462900	\$15,000	\$6,000	\$15,000	150%	
RESTORATION & GROUNDS SUPPLIES	1008010-463200	\$27,500	\$27,500	\$27,500	0%	
ELECTRONIC EQUIP & SUPPLIES	1008020-460120	\$0	\$0	\$10,000	N/A	
MEDICAL/SAFETY SUPPLIES	1008020-460160	\$0	\$6,000	\$15,150	152.5%	
TOOLS	1008020-460170	\$12,000	\$5,500	\$5,500	0%	
EQUIPMENT	1008020-460180	\$0	\$0	\$170,000	N/A	
UNIFORMS	1008020-460190	\$11,000	\$10,850	\$5,300	-51.2%	
OTHER GENERAL SUPPLIES	1008020-460990	\$5,000	\$4,500	\$4,500	0%	
STREET LIGHTS	1008020-461250	\$25,000	\$25,000	\$45,000	80%	
SIGNS	1008020-461300	\$75,000	\$64,000	\$75,000	17.2%	
MACHINERY & EQUIPMENT PARTS	1008020-461450	\$250	\$4,000	\$4,000	0%	
MISCELLANEOUS SUPPLIES	1008020-461990	\$20,000	\$31,000	\$20,000	-35.5%	
FUEL	1008020-462100	\$300	\$100	\$100	0%	
STONE & SAND	1008020-462300	\$8,000	\$8,000	\$8,000	0%	
SALT & DE-ICING MATERIALS	1008020-462600	\$454,000	\$408,000	\$671,000	64.5%	
PAVEMENT MARKING MATERIAL	1008020-462700	\$0	\$500	\$3,000	500%	
ASPHALT & PAVING MATERIAL	1008020-462800	\$35,000	\$30,000	\$30,000	0%	
CONCRETE	1008020-462900	\$11,500	\$7,000	\$12,000	71.4%	
RESTORATION & GROUNDS SUPPLIES	1008020-463200	\$15,000	\$6,000	\$14,000	133.3%	
SIDEWALK SUPPLIES	1008020-463250	\$3,000	\$3,000	\$3,000	0%	
OFFICE SUPPLIES	1008030-460100	\$0	\$100	\$100	0%	
UNIFORMS	1008030-460190	\$150	\$500	\$500	0%	
CUSTODIAL & CLEANING SUPPLIES	1008030-461100	\$0	\$100	\$100	0%	
FUEL	1008030-462100	\$800	\$2,500	\$2,600	4%	
DOMESTIC SUPPLIES	1008040-460150	\$0	\$150	\$0	-100%	
MEDICAL/SAFETY SUPPLIES	1008040-460160	\$0	\$100	\$6,450	6,350%	
TOOLS	1008040-460170	\$2,250	\$2,200	\$14,250	547.7%	
EQUIPMENT	1008040-460180	\$750	\$1,000	\$1,000	0%	



Name	Account ID	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)	Notes
UNIFORMS	1008040-460190	\$2,000	\$2,150	\$4,200	95.3%	
VEHICLE LICENSE & TITLE	1008040-460290	\$1,000	\$3,000	\$3,000	0%	
OTHER GENERAL SUPPLIES	1008040-460990	\$2,600	\$1,000	\$1,000	0%	
CUSTODIAL & CLEANING SUPPLIES	1008040-461100	\$750	\$500	\$1,500	200%	
MACHINERY & EQUIPMENT PARTS	1008040-461450	\$30,000	\$30,000	\$40,000	33.3%	
SNOW & ICE CONTROL PARTS	1008040-461500	\$22,000	\$17,000	\$40,000	135.3%	
AUTO & TRUCK PARTS	1008040-461550	\$90,000	\$74,000	\$90,000	21.6%	
TIRES	1008040-461600	\$65,000	\$40,000	\$70,000	75%	
MISCELLANEOUS SUPPLIES	1008040-461990	\$10,500	\$5,000	\$9,000	80%	
FUEL	1008040-462100	\$730,000	\$530,000	\$770,000	45.3%	
OIL & AUTOMOTIVE FLUIDS	1008040-462200	\$18,000	\$12,000	\$20,000	66.7%	
PLAYGROUND & PARK EQUIPMENT	1008010-470250	\$1,075,000	\$0	\$1,355,000	N/A	
BUILDINGS & BUILDING IMPROVE	1008010-570100	\$435,000	\$1,124,070	\$566,000	-49.6%	
MACHINERY & EQUIPMENT	1008010-570300	\$135,000	\$192,500	\$95,000	-50.6%	
LAND & LAND IMPROVEMENTS	1008010-570700	\$0	\$1,150,000	\$0	-100%	
STREET LIGHTS	1008020-470300	\$30,000	\$30,000	\$0	-100%	
SIDEWALK REPLACEMENT	1008020-470400	\$0	\$0	\$900,000	N/A	
INFRASTRUCTURE	1008020-571250	\$340,000	\$350,000	\$420,000	20%	
AUTOS & TRUCKS	1008040-570200	\$192,000	\$200,141	\$0	-100%	
MACHINERY & EQUIPMENT	1008040-570300	\$0	\$0	\$60,000	N/A	
Total General Fund:		\$15,316,627	\$17,532,568	\$18,310,430	4.4%	
Special Revenue						
TRANSFERS-GENERAL FUND	2300000-491100	\$1,500,000	\$1,500,000	\$1,500,000	0%	
TRANSFERS-CAPITAL PROJECT FD	2300000-491300	\$2,494,169	\$2,494,169	\$0	-100%	
Total Special Revenue:		\$3,994,169	\$3,994,169	\$1,500,000	-62.4%	
Capital Projects						
ENGINEERING SERVICES	3008010-432500	\$0	\$0	\$1,110,000	N/A	
ENGINEERING SERVICES	3008020-432500	\$0	\$0	\$1,010,000	N/A	



Name	Account ID	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)	Notes
BUILDINGS & BUILDING IMPROVE	3008010-570100	\$0	\$0	\$7,662,500	N/A	
LAND & LAND IMPROVEMENTS	3008010-570700	\$0	\$0	\$170,000	N/A	
INFRASTRUCTURE	3008020-571250	\$0	\$0	\$5,775,000	N/A	
INFRASTRUCTURE	3008020-571250-ROADS	\$0	\$0	\$7,000,000	N/A	
STREET/BALLFIELD LIGHTS	3008020-571300	\$0	\$0	\$130,000	N/A	
AUTOS & TRUCKS	3008040-570200	\$0	\$0	\$2,560,500	N/A	
TRANSFERS-CAPITAL PROJECTS FND	2500000-491300	\$0		\$1,000,000	N/A	
Total Capital Projects:		\$0	\$0	\$26,418,000	N/A	
Total Governmental:		\$19,310,795	\$21,526,737	\$46,228,430	114.7%	
Proprietary Funds						
Enterprise						
FULL TIME	5008100-410100	\$1,332,000	\$1,638,467	\$2,087,200	27.4%	
PART TIME	5008100-410130	\$41,300	\$115,416	\$43,000	-62.7%	
OVER TIME	5008100-410200	\$124,000	\$90,000	\$124,000	37.8%	
LONGEVITY	5008100-410300	\$14,691	\$12,900	\$16,000	24%	
SOCIAL SECURITY	5008100-420100	\$90,500	\$115,449	\$130,000	12.6%	
IMRF	5008100-420200	\$258,000	\$276,844	\$330,500	19.4%	
GROUP INSURANCE	5008100-420300	\$352,250	\$300,111	\$328,300	9.4%	
MEDICARE	5008100-420500	\$21,150	\$27,000	\$30,500	13%	
TRAINING & EDUCATION	5008100-429100	\$9,200	\$12,750	\$12,000	-5.9%	
DUES & LICENSES	5008100-429200	\$8,675	\$4,820	\$9,175	90.4%	
SUBSCRIPTIONS & PUBLICATIONS	5008100-429300	\$0	\$850	\$850	0%	
BUSINESS TRAVEL	5008100-429400	\$0	\$850	\$850	0%	
AUTO ALLOWANCE & EXPENSE	5008100-429700	\$3,380	\$3,380	\$3,380	0%	
ENGINEERING SERVICES	5008100-432500	\$0	\$316,000	\$16,000	-94.9%	
CONSULTING SERVICES	5008100-432800	\$3,000	\$3,000	\$3,000	0%	
ENGINEERING SERVICES	5008150-432500	\$666,000	\$0	\$832,775	N/A	
CONSULTING SERVICES	5008150-432800	\$35,000	\$35,000	\$0	-100%	
ENGINEERING SERVICES	5008160-432500	\$0	\$0	\$50,000	N/A	
MISCELLANEOUS SERVICES	5008160-432990	\$93,000	\$100,000	\$100,000	0%	
ENGINEERING SERVICES	5008170-432500	\$126,000	\$20,000	\$30,000	50%	
CONSULTING SERVICES	5008170-432800	\$0	\$0	\$5,000	N/A	
PEST CONTROL SERVICES	5008170-432910	\$6,000	\$6,000	\$6,000	0%	



Name	Account ID	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)	Notes
MISCELLANEOUS SERVICES	5008170-432990	\$23,000	\$20,000	\$20,000	0%	
TELEPHONE	5008100-441100	\$0	\$0	\$13,392	N/A	
POSTAGE/SHIPPING	5008100-441600	\$350	\$140	\$200	42.9%	
ADS & PUBLICATIONS	5008100-442300	\$0	\$150	\$300	100%	
VEHICLE & EQUIPMENT TRANSFER	5008100-442550	\$0	\$73,720	\$0	-100%	
FIRE ALARM SYSTEM SERVICES	5008100-442810	\$1,700	\$477	\$2,000	319.3%	
ONLINE SERVICES	5008100-442850	\$22,000	\$5,300	\$22,200	318.9%	
OTHER SERVICES	5008100-442990	\$22,000	\$20,000	\$20,000	0%	
OFFICE EQUIPMENT - MAINTENANCE	5008100-443600	\$0	\$11,000	\$0	-100%	
COMPUTER MAINTENANCE	5008100-443610	\$36,000	\$4,100	\$36,000	778%	
LAND LEASES	5008100-444100	\$3,000	\$1,090	\$3,000	175.2%	
TELEPHONE	5008150-441100	\$0	\$6,944	\$0	-100%	
ELECTRICITY	5008150-441300	\$159,800	\$205,334	\$168,000	-18.2%	
WIRELESS DATA COMM SVCS	5008150-441450	\$7,900	\$7,880	\$7,900	0.3%	
NATURAL & PROPANE GAS	5008150-441700	\$31,600	\$18,968	\$34,700	82.9%	
EQUIPMENT TESTING SERVICE	5008150-442750	\$90,000	\$77,000	\$77,000	0%	
FIRE ALARM SYSTEM SERVICES	5008150-442810	\$35,000	\$1,914	\$3,500	82.9%	
OTHER SERVICES	5008150-442990	\$83,500	\$77,500	\$88,000	13.5%	
BUILDINGS - MAINTENANCE	5008150-443100	\$45,000	\$700	\$1,000	42.9%	
MACHINERY & EQUIPMENT - MAINT	5008150-443200	\$29,000	\$77,600	\$31,600	-59.3%	
STREETS/RIGHT OF WAY - MAINT	5008150-443300	\$37,000	\$40,000	\$40,000	0%	
UNDERGROUND WATER/SEWER LINES	5008150-443800	\$82,000	\$115,000	\$240,000	108.7%	
WELL & STORAGE FCLTS - MAINT	5008150-443900	\$241,000	\$0	\$0	0%	
MACHINERY & EQUIPMENT RENTAL	5008150-444500	\$4,000	\$4,000	\$4,000	0%	
OTHER SERVICES	5008160-442990	\$4,000	\$8,000	\$7,500	-6.2%	
BUILDINGS - MAINTENANCE	5008160-443100	\$1,800	\$700	\$2,000	185.7%	
MACHINERY & EQUIPMENT - MAINT	5008160-443200	\$32,000	\$40,000	\$40,000	0%	
STREETS/RIGHT OF WAY - MAINT	5008160-443300	\$0	\$20,000	\$20,000	0%	
UNDERGROUND WATER/SEWER LINES	5008160-443800	\$141,000	\$75,000	\$125,000	66.7%	



Name	Account ID	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)	Notes
MACHINERY & EQUIPMENT RENTAL	5008160-444500	\$0	\$1,000	\$1,000	0%	
WEED CONTROL & DEBRIS REMOVAL	5008170-442210	\$50,000	\$50,000	\$50,000	0%	
OTHER SERVICES	5008170-442990	\$22,000	\$28,000	\$28,000	0%	
MACHINERY & EQUIPMENT - MAINT	5008170-443200	\$500	\$2,000	\$0	-100%	
STREETS/RIGHT OF WAY - MAINT	5008170-443300	\$2,500	\$8,500	\$8,500	0%	
GROUNDS - MAINTENANCE	5008170-443500	\$730,000	\$808,000	\$600,000	-25.7%	
MOWING	5008170-443510	\$180,000	\$161,756	\$178,279	10.2%	
STORMWATER SITE MAINTENANCE	5008170-443550	\$0	\$4,500	\$4,000	-11.1%	
UNDERGROUND WATER/SEWER LINES	5008170-443800	\$2,000	\$5,000	\$5,000	0%	
AUTO LIABILITY PREMIUMS	5008100-452100	\$0	\$20,734	\$0	-100%	
GENERAL LIABILITY PREMIUMS	5008100-452300	\$682,840	\$490,213	\$682,840	39.3%	
WORKER'S COMPENSATION PREMIUMS	5008100-452500	\$60,492	\$60,492	\$65,308	8%	
INSURANCE BROKER FEES	5008100-452950	\$0	\$22,519	\$0	-100%	
OFFICE SUPPLIES	5008100-460100	\$10,000	\$11,600	\$10,000	-13.8%	
ELECTRONIC EQUIP & SUPPLIES	5008100-460120	\$100	\$100	\$100	0%	
PRINTING & STATIONERY	5008100-460140	\$2,600	\$2,500	\$2,500	0%	
DOMESTIC SUPPLIES	5008100-460150	\$500	\$0	\$500	N/A	
MEDICAL/SAFETY SUPPLIES	5008100-460160	\$0	\$0	\$5,550	N/A	
EQUIPMENT	5008100-460180	\$0	\$500	\$500	0%	
UNIFORMS	5008100-460190	\$11,750	\$11,750	\$6,500	-44.7%	
MISCELLANEOUS SUPPLIES	5008100-461990	\$45	\$0	\$0	0%	
OTHER OPERATING SUPPLIES	5008100-463990	\$7,500	\$10,000	\$10,000	0%	
PRINTING & STATIONERY	5008150-460140	\$1,400	\$1,300	\$1,500	15.4%	
MEDICAL/SAFETY SUPPLIES	5008150-460160	\$3,200	\$1,500	\$3,000	100%	
TOOLS	5008150-460170	\$4,000	\$3,000	\$5,000	66.7%	
EQUIPMENT	5008150-460180	\$4,000	\$6,000	\$6,000	0%	
OTHER GENERAL SUPPLIES	5008150-460990	\$8,000	\$8,000	\$8,000	0%	
BUILDING & ELECTRICAL SUPPLIES	5008150-461150	\$2,500	\$1,500	\$2,000	33.3%	
SIGNS	5008150-461300	\$0	\$500	\$500	0%	



Name	Account ID	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)	Notes
MACHINERY & EQUIPMENT PARTS	5008150-461450	\$6,000	\$16,500	\$12,000	-27.3%	
WATER METER REPAIR PARTS	5008150-461800	\$22,000	\$6,500	\$6,500	0%	
HYDRANT REPAIR PARTS	5008150-461850	\$50,500	\$72,500	\$66,500	-8.3%	
FUEL	5008150-462100	\$2,200	\$2,300	\$2,600	13%	
STONE & SAND	5008150-462300	\$13,000	\$15,000	\$15,000	0%	
WATER MAINS	5008150-462400	\$52,000	\$50,000	\$50,000	0%	
CHEMICALS	5008150-462500	\$3,500	\$3,500	\$7,500	114.3%	
ASPHALT & PAVING MATERIAL	5008150-462800	\$2,500	\$5,000	\$5,000	0%	
CONCRETE	5008150-462900	\$6,000	\$6,000	\$6,000	0%	
RESTORATION & GROUNDS SUPPLIES	5008150-463200	\$5,000	\$5,000	\$5,000	0%	
WATER METERS	5008150-463350	\$235,000	\$50,000	\$5,000,000	9,900%	
MEDICAL/SAFETY SUPPLIES	5008160-460160	\$3,750	\$3,750	\$4,000	6.7%	
OTHER GENERAL SUPPLIES	5008160-460990	\$2,500	\$2,000	\$2,000	0%	
BUILDING & ELECTRICAL SUPPLIES	5008160-461150	\$4,200	\$800	\$1,000	25%	
MACHINERY & EQUIPMENT PARTS	5008160-461450	\$5,000	\$10,000	\$6,000	-40%	
FUEL	5008160-462100	\$2,500	\$2,200	\$2,500	13.6%	
STONE & SAND	5008160-462300	\$24,000	\$7,500	\$15,000	100%	
CHEMICALS	5008160-462500	\$300	\$300	\$300	0%	
CONCRETE	5008160-462900	\$500	\$2,500	\$2,500	0%	
SANITARY SEWER SUPPLIES	5008160-463100	\$9,000	\$11,500	\$11,500	0%	
RESTORATION & GROUNDS SUPPLIES	5008160-463200	\$2,500	\$6,200	\$6,000	-3.2%	
TOOLS	5008170-460170	\$500	\$2,000	\$2,000	0%	
EQUIPMENT	5008170-460180	\$0	\$0	\$175,000	N/A	
OTHER GENERAL SUPPLIES	5008170-460990	\$0	\$1,500	\$1,000	-33.3%	
BUILDING & ELECTRICAL SUPPLIES	5008170-461150	\$0	\$1,000	\$500	-50%	
SIGNS	5008170-461300	\$0	\$2,000	\$5,000	150%	
MACHINERY & EQUIPMENT PARTS	5008170-461450	\$0	\$6,000	\$4,000	-33.3%	
FISH	5008170-461700	\$16,500	\$20,000	\$5,000	-75%	
ASPHALT & PAVING MATERIAL	5008170-462800	\$3,000	\$5,000	\$5,000	0%	
CONCRETE	5008170-462900	\$22,000	\$10,000	\$15,000	50%	
STORM SEWER SUPPLIES	5008170-463150	\$1,000	\$3,500	\$2,000	-42.9%	
RESTORATION & GROUNDS SUPPLIES	5008170-463200	\$9,000	\$17,000	\$15,000	-11.8%	



Name	Account ID	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)	Notes
AUTOS & TRUCKS	5008100-570200	\$25,000	\$0	\$450,000	N/A	
BUILDINGS & BUILDING IMPROVE	5008150-470100	\$610	\$0	\$0	0%	
AUTOS & TRUCKS	5008150-570200	\$158,754	\$0	\$0	0%	
MACHINERY & EQUIPMENT	5008150-570300	\$0	\$600,000	\$500,000	-16.7%	
UNDERGROUND WATER & SEWER LINES	5008150-570500	\$5,711,000	\$5,400,000	\$5,075,000	-6%	
WELL & STORAGE FACILITIES	5008150-570600	\$2,300,000	\$2,380,000	\$2,300,000	-3.4%	
INFRASTRUCTURE	5008150-571250	\$28,000	\$0	\$0	0%	
MACHINERY & EQUIPMENT	5008160-570300	\$163,000	\$380,000	\$50,000	-86.8%	
UNDERGROUND WATER & SEWER LINES	5008160-570500	\$750,000	\$700,000	\$700,000	0%	
UNDERGROUND WATER & SEWER LINES	5008170-570500	\$955,601	\$2,350,000	\$3,623,419	54.2%	
LAND & LAND IMPROVEMENTS	5008170-570700	\$0	\$6,547,506	\$2,505,000	-61.7%	
AUTOS & TRUCKS DEPRECIATION	5008100-481200	\$0	\$800,000	\$0	-100%	
MACHINERY & EQUIP DEPRECIATION	5008100-481300	\$0	\$74,000	\$0	-100%	
CONTINGENCY	5008100-484950	\$0	\$0	\$43,000	N/A	
WATER DISTRB. SYS DEPRECIATION	5008150-481530	\$0	\$2,300,000	\$0	-100%	
LAND & IMPROVMTS. DEPRECIATION	5008150-481700	\$0	\$300,000	\$0	-100%	
SANITARY SEWERSYS DEPRECIATION	5008160-481510	\$0	\$705,000	\$0	-100%	
STORM SEWER SYS DEPRECIATION	5008170-481520	\$0	\$1,200,000	\$0	-100%	
PENSION EXPENSE	5000000-491000	\$50,000	\$0	\$50,000	N/A	
Total Enterprise:		\$16,748,638	\$29,795,874	\$27,603,218	-7.4%	
Total Proprietary Funds:		\$16,748,638	\$29,795,874	\$27,603,218	-7.4%	
Total All Funds:		\$36,059,434	\$51,322,611	\$73,831,648	43.9%	

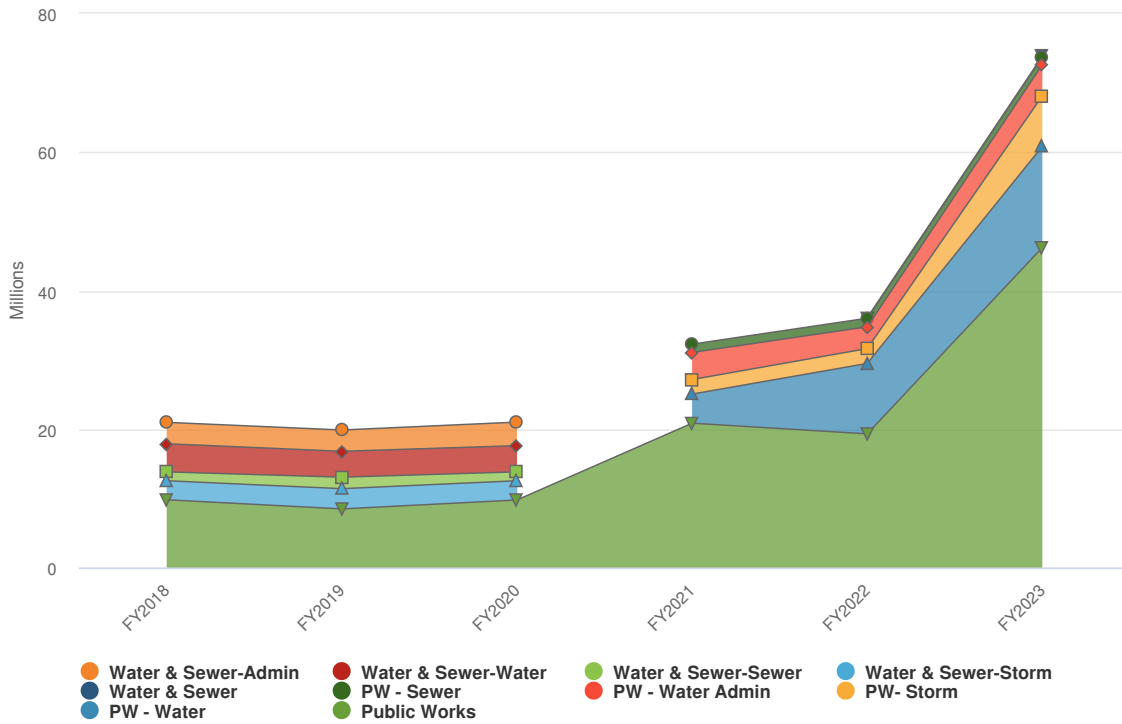
Expenditures by Function

Within the Streets Division, there are increases in expenditures for signage, sidewalk, snow operations, and lighting. In Natural Resources & Facilities (NRF), an emphasis on forestry management, contractor support, and investment into facilities have increased the budget this year.

By utilizing assessments, it better positions the Village to plan out large expenditures across the Public Works divisions.



Budgeted and Historical Expenditures by Function



Name	Account ID	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)	Notes
Expenditures						
Public Works						
Public Works - Administration		\$722,009	\$659,040	\$776,441	17.8%	
PW-Nat. Resources & Facilities		\$7,611,340	\$9,714,870	\$9,050,643	-6.8%	
PW - Streets		\$4,847,636	\$4,948,846	\$6,314,444	27.6%	
PW- Pace		\$134,362	\$136,635	\$41,127	-69.9%	
PW - Vehicles & Equipment		\$2,001,280	\$2,073,176	\$2,127,775	2.6%	
Motor Fuel		\$3,994,169	\$3,994,169	\$1,500,000	-62.4%	
Road Exaction		\$0	\$0	\$1,000,000	N/A	
CPF - NRF		\$0	\$0	\$8,942,500	N/A	
CPF - Streets		\$0	\$0	\$13,915,000	N/A	
CPF-PW Vehicles & Equipment		\$0	\$0	\$2,560,500	N/A	
Total Public Works:		\$19,310,795	\$21,526,737	\$46,228,430	114.7%	
Water & Sewer						
Water & Sewer		\$50,000	\$0	\$50,000	N/A	

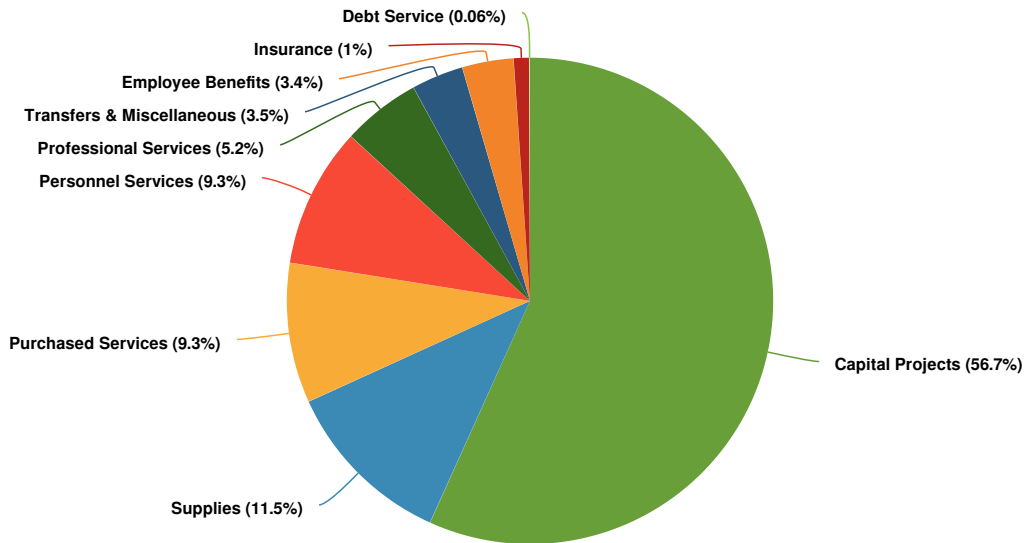


Name	Account ID	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)	Notes
PW - Water Admin		\$3,144,023	\$4,538,222	\$4,508,645	-0.7%	
PW - Water		\$10,165,964	\$11,901,940	\$14,605,575	22.7%	
PW - Sewer		\$1,239,050	\$2,076,450	\$1,146,300	-44.8%	
PW- Storm		\$2,149,601	\$11,279,262	\$7,292,698	-35.3%	
Total Water & Sewer:		\$16,748,638	\$29,795,874	\$27,603,218	-7.4%	
Total Expenditures:		\$36,059,434	\$51,322,611	\$73,831,648	43.9%	

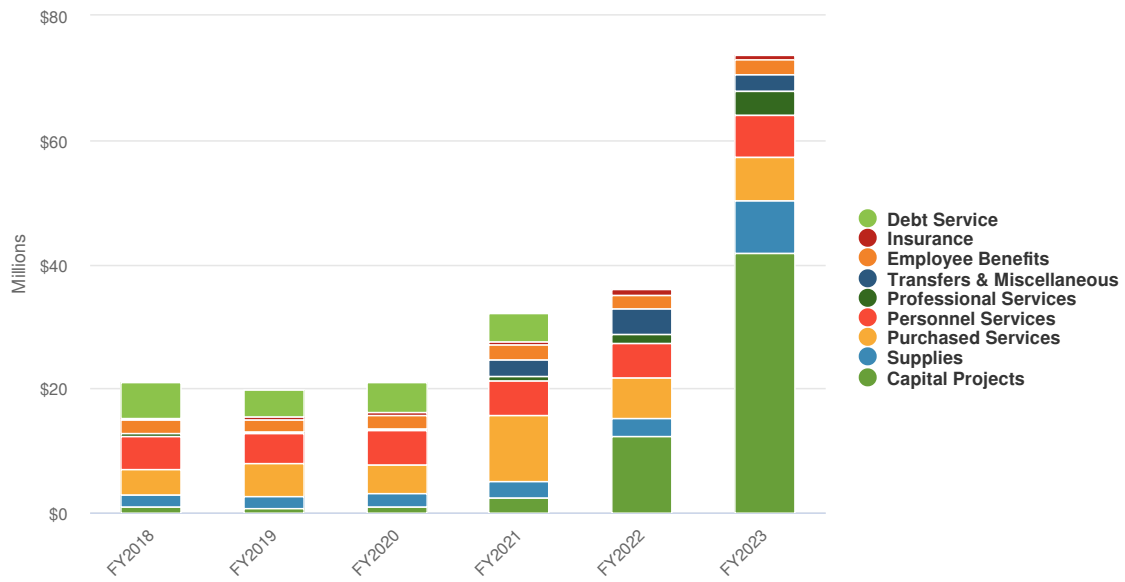
Expenditures by Expense Type

From a staffing perspective, all existing staffing levels currently remain unchanged, but a staffing study was completed in 2022 that identified additional needs to support requirements. Within the Streets Division, the budget reflects a traffic sign program, a street sign program, a sidewalk replacement program, and a road improvement program, along with an improved snow operation plan, which utilizes CDL drivers in street routes, and contractor support in parking lots. Due to the age of holiday lights, parking lot lights, and ballfield lights, the Street Division will continue focusing on lighting in 2023. In Natural Resources & Facilities (NRF), following the 2019 Playground Assessment, six (6) playgrounds will be replaced, as well as six (6) pavilions. In addition, parkway trees will be pruned and/or replaced following the 2022 assessments, and the Humphrey Woods restoration project continues. With the completion of the facility assessment, various repair projects will help restore and modernize facilities. Included are major new facilities planned, and removal of old buildings. Vehicles & Equipment have developed a long-range plan to replace vehicles at their optimal replacement cycle.

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



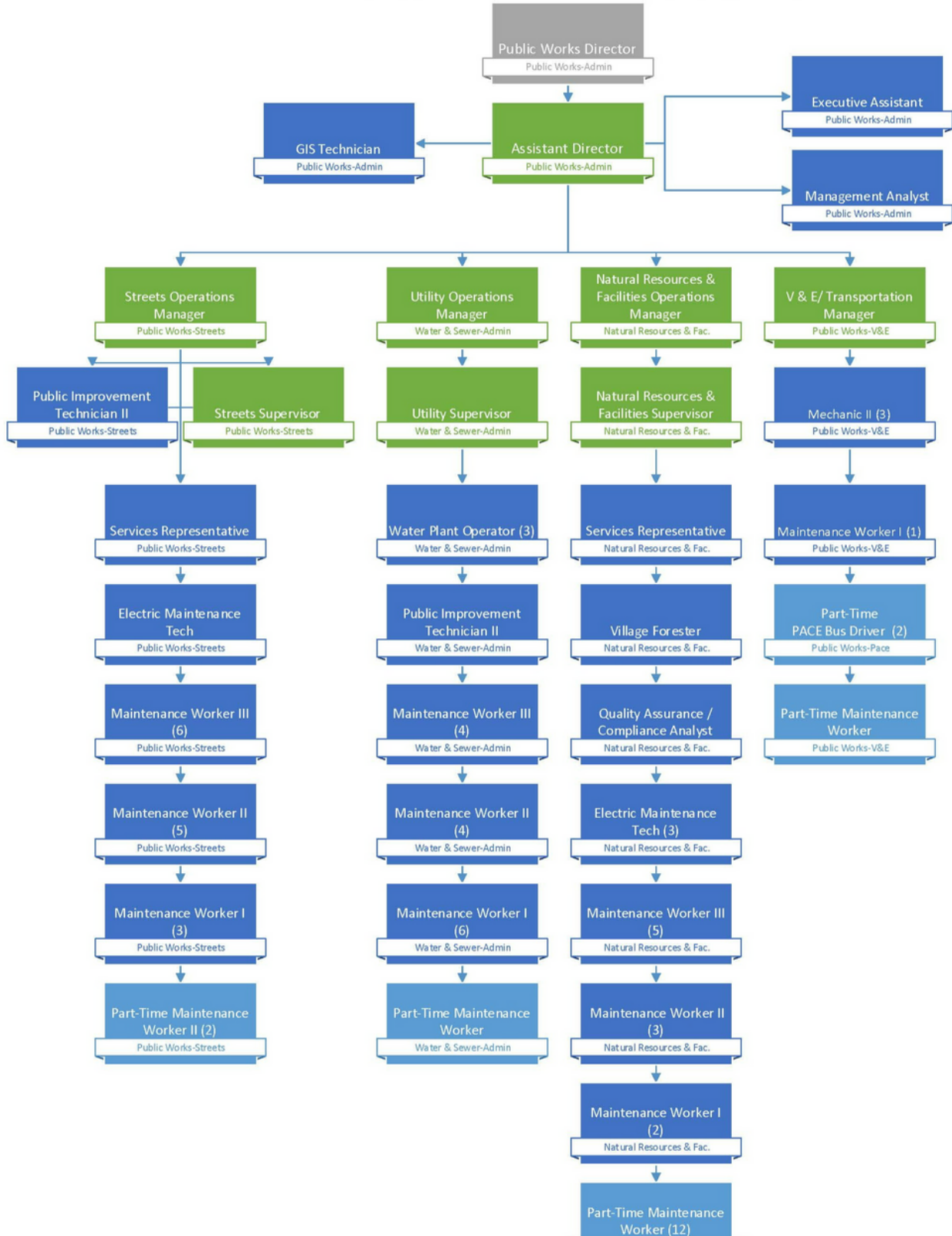
Name	Account ID	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)	Notes
Expense Objects						
Personnel Services		\$5,595,533	\$5,865,074	\$6,872,130	17.2%	
Employee Benefits		\$2,316,757	\$2,316,289	\$2,524,390	9%	
Professional Services		\$1,501,200	\$1,131,500	\$3,858,775	241%	
Purchased Services		\$6,484,710	\$7,794,622	\$6,872,471	-11.8%	
Insurance		\$918,905	\$892,665	\$748,148	-16.2%	
Supplies		\$2,899,195	\$2,545,075	\$8,465,315	232.6%	
Capital Projects		\$12,298,965	\$21,404,217	\$41,897,419	95.7%	
Debt Service		\$0	\$5,379,000	\$43,000	-99.2%	
Transfers & Miscellaneous		\$4,044,169	\$3,994,169	\$2,550,000	-36.2%	
Total Expense Objects:		\$36,059,434	\$51,322,611	\$73,831,648	43.9%	



Organizational Chart

While the GFOA does not require organizational charts for individual units, they are a recommended best practice. Organizational charts for individual units should be presented in such a way as to underscore the link between the individual unit and the overall entity.

Public Works Department Organizational Chart



LEGEND
Grey = Department Head
Green = Management
Dark Blue = Full-Time
Light Blue = Part-Time



Goal #1

Execute projects on time, under budget, and with good quality.

Goal #2

Upgrade infrastructure to improve resident experiences.
Protect natural, cultural, and physical assets.

Village Board Strategic Goal: Quality of Life

Village Board Strategic Goal: Quality of Life						
Department Objective	Performance Measure	FY20 Actual	FY21 Actual	FY22 Target	FY22 Actual	FY23 Target
Report monthly activity, recapping the potholes reported and repaired, as well as other pavement issues reported but unresolved.	Average pothole repair response time	5 days	3 days	3 days	3 days	3 days
	Number of potholes filled	1,495	2,006	1,750	3,100	2,100
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	7	9	9	6	7

Village Board Strategic Goal: Organizational Development & Service Delivery

Village Board Strategic Goal: Organizational Development & Service Delivery						
Department Objective	Performance Measure	FY20 Actual	FY21 Actual	FY22 Target	FY22 Actual	FY23 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)	83	95	107	104	96
	Average age of light duty vehicles (months)	105	117	129	129	96
	Average age of police vehicles (months)	88	88	87	67	65
	Preventative maintenance expenditures per vehicle: medium duty / light duty	\$42.00	\$83.00	\$95.00	\$110.00	\$110.00
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	\$43.00	\$48.00	\$55.00	\$75.00	\$85.00
	Number of scheduled preventive maintenance repairs	2,468	1,373	1,400	2,232	2,300
	Percent of non-scheduled repairs	33%	18%	20%	17%	15%



Police

E. Eric Rossi

Chief of Police

The Orland Park Police Department has seen immense growth and modernization through its decorated history. Long gone are the days of lighting the street lamps, powering up the water pumps, and borrowing part-time Chief Olsen's personal vehicle to patrol the streets if one of the two squad cars was in for repair. Today, the Orland Park Police Department has a Chief of Police, a Deputy Chief, three Commanders (Administration and Technical Services, Investigations, and Patrol), six Lieutenants, nine Sergeants, and three civilian supervisors who oversee 189 civilians and sworn personnel. With an authorized strength of 101 full-time sworn officers and 20 part-time officers, the department is capable of answering the community's needs efficiently and effectively through the three divisions, many specialized units, and community-based programs (Trailer in the Parks, D.A.R.E, beat meetings, Citizen Police Academy, Night Out Against Crime, and yearly crime prevention seminars hosted by the Department and the F.B.I. for financial institutions).

On May 1, 2007, the new Orland Park Police Department located at 15100 S. Ravina Ave was dedicated. The 63,000 square-foot facility is an environmentally friendly structure engineered to meet the needs of the community and department. The primary focus of the design of the facility was effective function and energy efficiency. The building was the first nationally recognized LEED Gold certified police department.

On October 18, 2010, the Orland Park Police Department began the replacement of an antiquated CAD system with a new and improved New World System. This state of the art system, which includes not only CAD but also records and a report-writing module, has allowed the Orland Park Police Department to transform the way in which the agency interprets and searches data from calls for service, officer initiated activities, generated reports, and arrest histories.

The Orland Park Police Department is a Tier II accredited police department, the highest level attainable, through the Illinois Chiefs of Police's Illinois Law Enforcement Accreditation Program.

Orland Park was named the Safest City in Illinois for 2021 by Safety.com, a leading home security and safety advocacy website. In 2020, the Orland Park Police Department had the lowest number of Index Crimes in over 26 years.

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:

ADMINISTRATIVE DIVISION

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.

The Administration Division is responsible for budgeting, planning, inspecting, training, and internal affairs; coordination and direction of all facets of the five divisions of the Police Department to ensure that consistent and quality police services are delivered to the residents, businesses, and visitors of the Village of Orland Park. In addition, the Administration Division is also responsible for the management of emergency services and disaster response for natural and man-made disasters by police and ESDA personnel.

ADMINISTRATIVE/TECHNICAL SERVICES DIVISION - TELECOMMUNICATIONS UNIT, RECORDS UNIT, CSO UNIT, EVIDENCE UNIT, ANIMAL CONTROL UNIT, DETENTION AIDES

The function of the Administrative/Technical Services Division is to provide the highest level of response to crisis and non-crisis requests from the general public, department members and related agencies through the Orland Park Enhanced 9-1-1 Emergency Telecommunication System. The primary responsibilities of the Administrative/Technical Services Division are:

- Manage department-wide record keeping.
- Manage the department-wide vehicle purchasing and maintenance.
- Manage all radio and communications purchasing and scheduling of repairs and maintenance.
- Acquire training needs for personnel and schedule training division-wide.
- Manage the MSI Parking and compliance ticket program.
- Manage the Municipal Adjudication Ordinance Violation Program.
- Manage the Community Service Officer program.
- Manage the evidence and recovered property room.
- Provide animal control of domestic and wild animals.
- Manage the Detention Aide program for the lock-up facility.

2023 Proposed Budget Details

The Proposed Budget Detail sheets combine the General Ledger account number, account description, description, and justifications. Descriptions and Justifications are associated with individual items that are added together to arrive at that line's total budget request. Not all lines have justifications.

- Munis presents raw revenue data as a credit (negative) number. On most other schedules, we have reversed the sign because it is easier to read.
- The Description and Justification will have a dollar amount in the "Justification Amount" column, which is associated only with that item.
- The total of all justifications will total the 2023 Budget amount for that GL Account.
- Other columns include comparisons and totals and do not have justifications for other years.
 - Response to Criminal and Quasi-Criminal Activity.

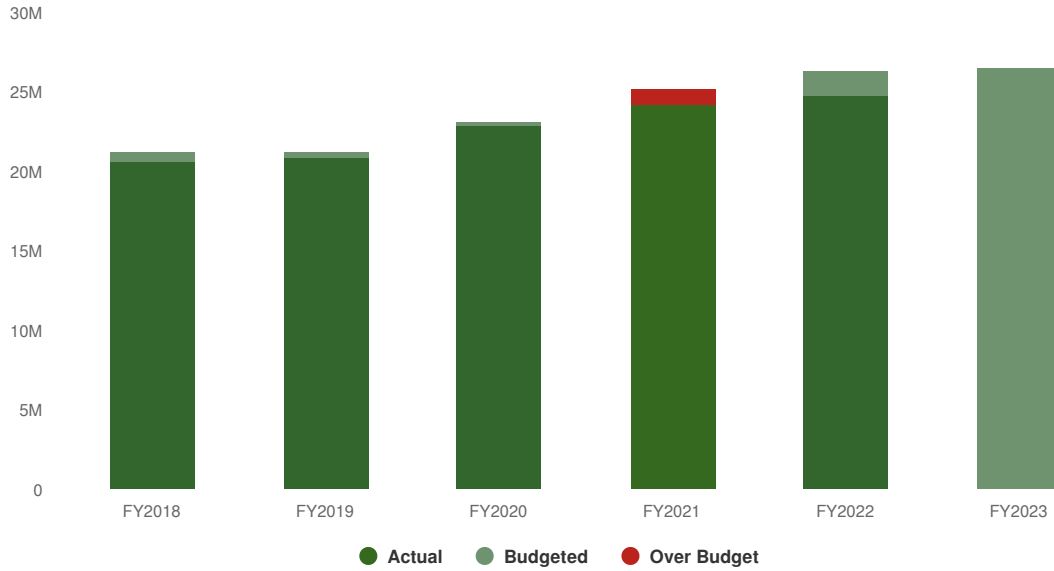
Expenditures Summary

The Orland Park Police Department continues to be fiscally conservative and good stewards of the taxpayer's money. In 2023, the budget of the Orland Park Police Department will increase slightly despite the expanding role of code enforcement. The new Code Enforcement Unit began in FY22 and budgeted for three(3) full-time employees, coupled with an increase in allocated funds for training and equipment. Additionally, the Department will spend over \$189,000.00 in funds to equip the entire sworn staff with body and in-car cameras. Last, the FY23 budget request includes the addition of (3) of these positions that are designed to meet the District 135 request for school resource officers at (3) of their campuses. These positions would be fully funded by District 135.

\$26,517,834 **\$227,739**
(0.87% vs. prior year)



Police Proposed and Historical Budget vs. Actual



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Expenditures by Fund

Revenue trends continue to be flat or decrease slightly due to environmental factors including Covid which leads to more working from home and less roadway traffic. The Illinois Chiefs of Police Association also provided a thorough explanation of how a recent Illinois Supreme Court ruling based on the Illinois Quota Act will affect revenue:

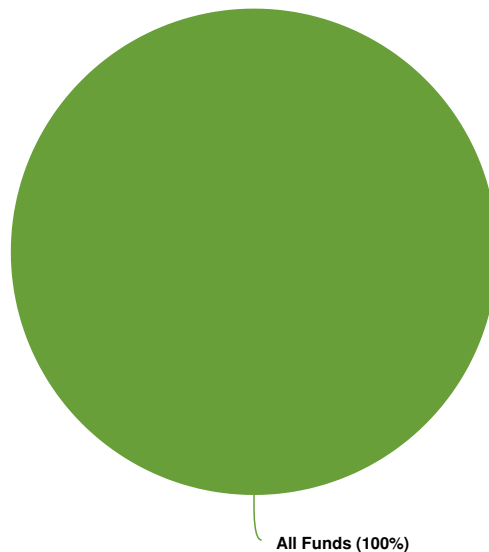
"On November 19, 2020, the Illinois Supreme Court ruled that under the Illinois Quota Act, it is unlawful to include the issuance of citations within any activity points evaluation system, regardless of whether officers are required to write citations in order to meet the standard.

After the Illinois Quota Act became effective on January 1, 2015, numerous law enforcement agencies streamlined their performance standards to ensure that officers could be held accountable during their unassigned time while avoiding a requirement for the issuance of a certain number of citations (e.g. quota). Striking this balance, numerous agencies adopted policies related to activity points. Under such a system, officers could earn a cumulative number of quantifiable "points" for engaging in a diverse range of activities (e.g. arrests, traffic stops, writing reports, issuing citations, etc.). Because officers typically could satisfy these sorts of performance standards without writing a single ticket, it was believed that such a system was lawful.

Unfortunately, the Supreme Court took a literal interpretation of one sentence of the statute to rule that activity points that consider the issuance of citations in any manner are unlawful. "

The inability to evaluate the officer, despite a requirement of his or her job description, on the number of issued traffic tickets will have an impact on revenues.

2023 Expenditures by Fund



Revenue trends continue to be flat or decrease slightly due to environmental factors including Covid which leads to more working from home and less roadway traffic. The Illinois Chiefs of Police Association also provided a thorough explanation of how a recent Illinois Supreme Court ruling based on the Illinois Quota Act will affect revenue:

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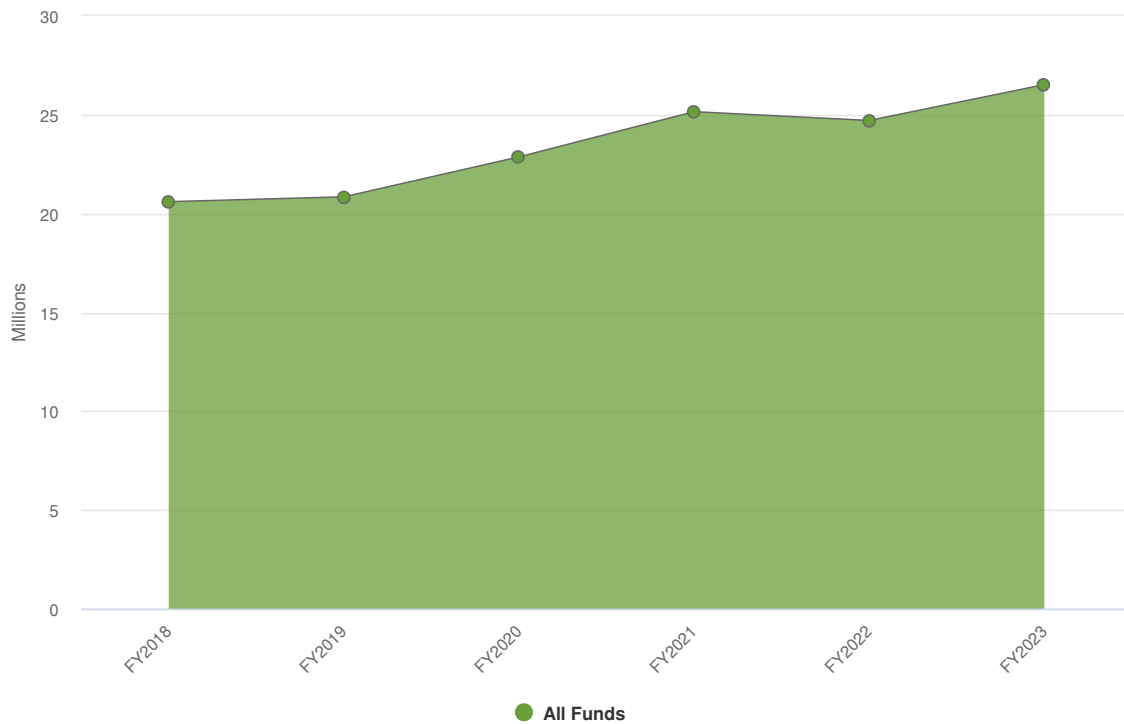
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Budgeted and Historical 2023 Expenditures by Fund



Revenue trends continue to be flat or decrease slightly due to environmental factors including Covid which leads to more working from home and less roadway traffic. The Illinois Chiefs of Police Association also provided a thorough explanation of how a recent Illinois Supreme Court ruling based on the Illinois Quota Act will affect revenue:

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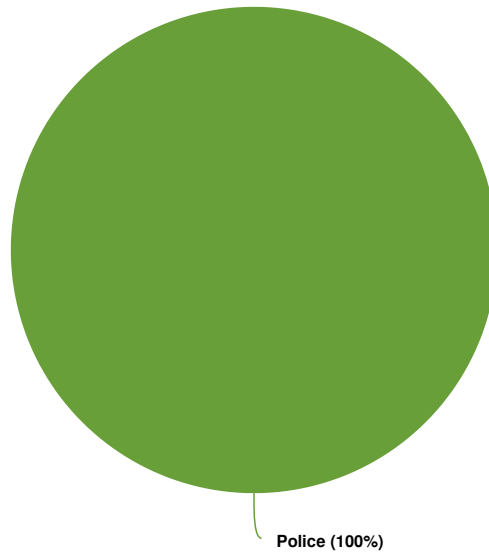
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The inability to evaluate the officer on the number of issued traffic tickets will have an impact on revenues.

Name	Account ID	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)	Notes
All Funds		\$24,702,793	\$26,290,095	\$26,517,834	0.9%	
Total All Funds:		\$24,702,793	\$26,290,095	\$26,517,834	0.9%	

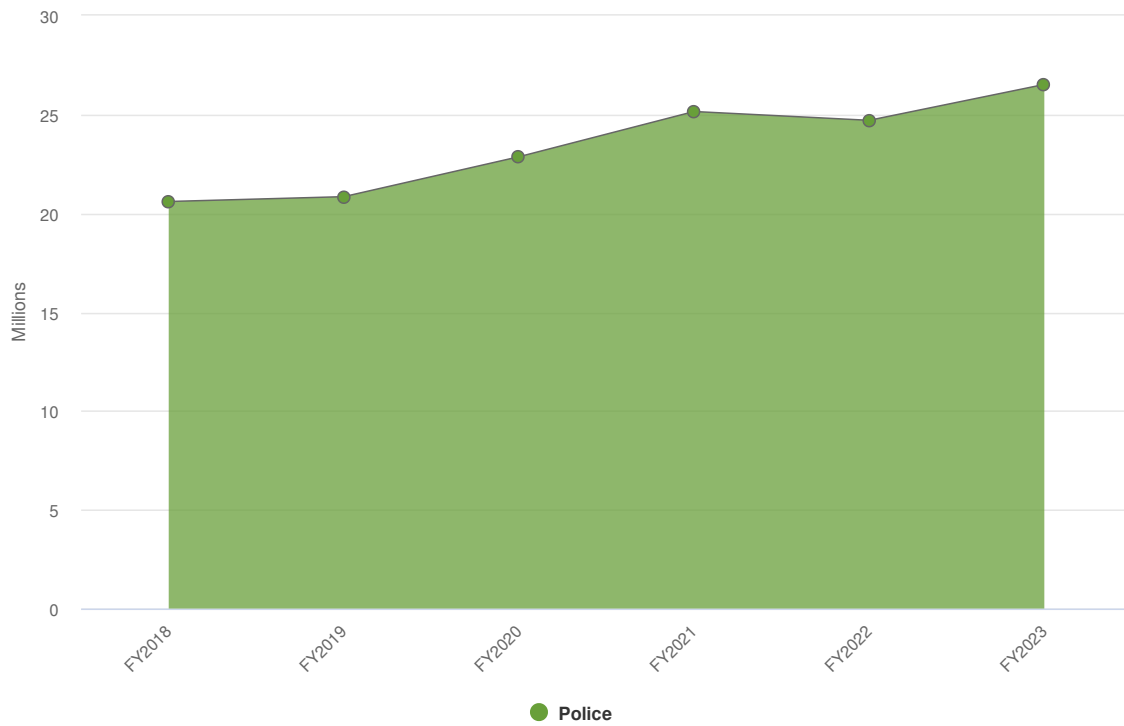
Expenditures by Function

Budgeted Expenditures by Function



The Village Board approved all union contracts with unionized employees of the Department, which will drive the increase in expenditures by approximately three (3) percent annually. Supply chain issues resulting in Covid related issues and a substantial number of businesses seeking additional employment has and will continue to drive the cost of products higher. This is evident, according to the U.S. Bureau of Labor Statistics, the CPI for the Midwest region has increased 8.1 percent.

Budgeted and Historical Expenditures by Function



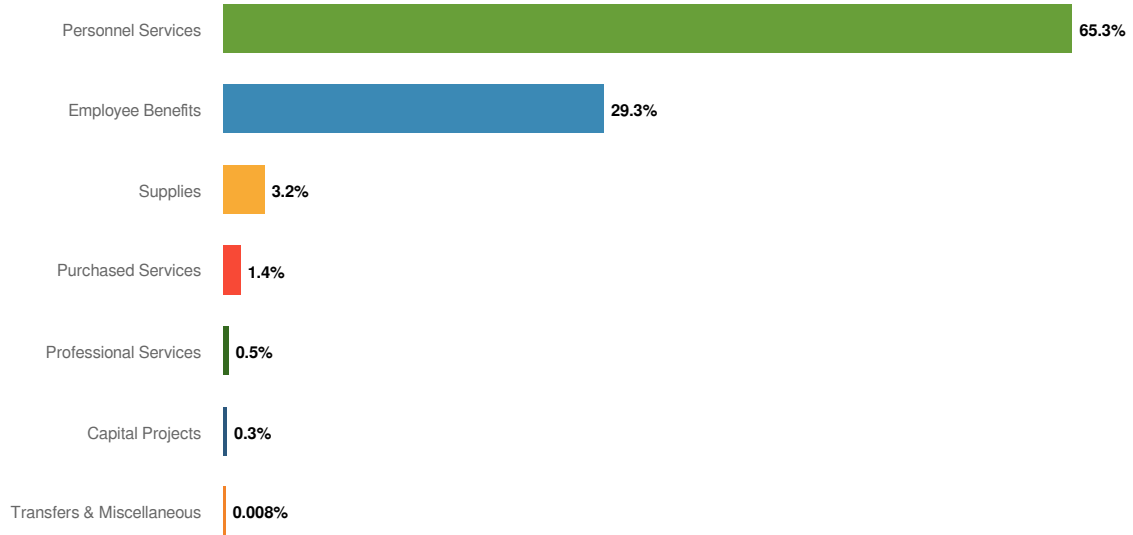
Despite the annual increase in employee-related salaries and benefits, which equates to over 94% of the Department's budget, the purchasing of body-worn cameras and the outfitting of over forty-four (44) marked police units with in-car cameras and upgrade in the records management system, the Orland Park Police Department's FY23 budget is targeted to be slightly more than that of FY22.

Name	Account ID	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)	Notes
Expenditures						
Police						
State Seizure		\$50,000	\$0	\$50,000	N/A	
Federal Forfeiture		\$198,000	\$0	\$100,000	N/A	
Police		\$23,985,115	\$25,869,546	\$25,803,889	-0.3%	
ESDA		\$45,529	\$93,289	\$82,980	-11.1%	
Police IT		\$413,249	\$327,260	\$469,665	43.5%	
911		\$10,900	\$0	\$11,300	N/A	
Total Police:		\$24,702,793	\$26,290,095	\$26,517,834	0.9%	
Total Expenditures:		\$24,702,793	\$26,290,095	\$26,517,834	0.9%	

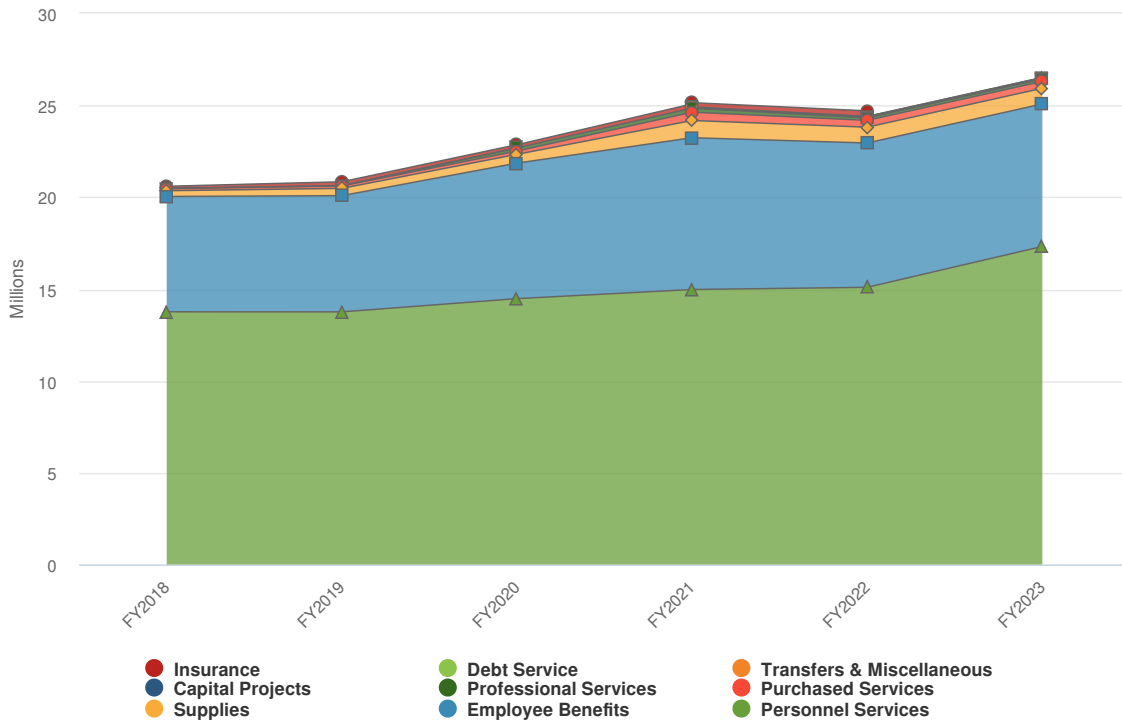
Expenditures by Expense Type

The Village Board recently approved all union contracts with unionized employees of the Department, which is the largest fixed cost category, and will drive the increase in expenditures by approximately three (3) percent annually when compared to FY22 budget.

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type

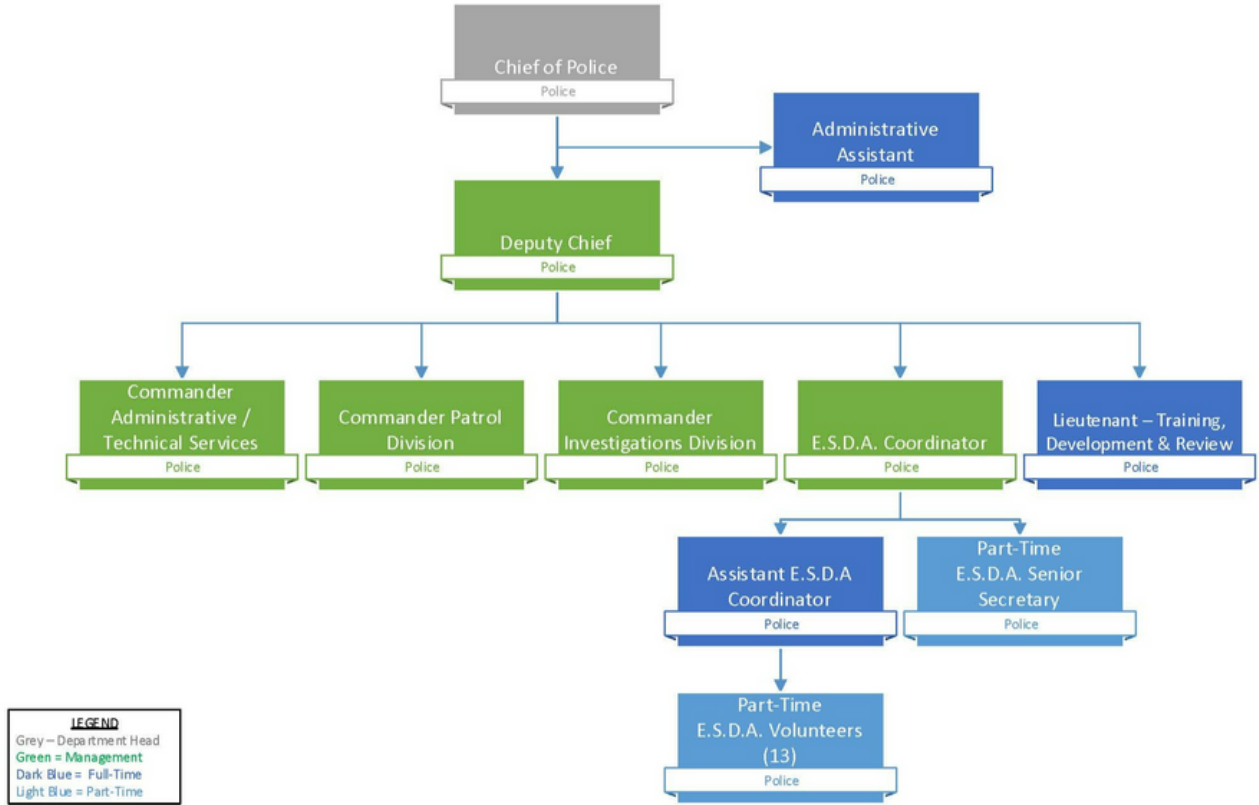


Name	Account ID	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)	Notes
Expense Objects						
Personnel Services		\$15,092,990	\$15,924,092	\$17,319,050	8.8%	
Employee Benefits		\$7,858,705	\$8,423,242	\$7,759,135	-7.9%	
Professional Services		\$133,900	\$351,750	\$134,300	-61.8%	
Purchased Services		\$371,539	\$398,935	\$371,619	-6.8%	
Insurance		\$305,545	\$514,776	\$0	-100%	
Supplies		\$860,792	\$540,626	\$854,408	58%	
Capital Projects		\$77,323	\$134,675	\$77,323	-42.6%	
Transfers & Miscellaneous		\$2,000	\$2,000	\$2,000	0%	
Total Expense Objects:		\$24,702,793	\$26,290,095	\$26,517,834	0.9%	

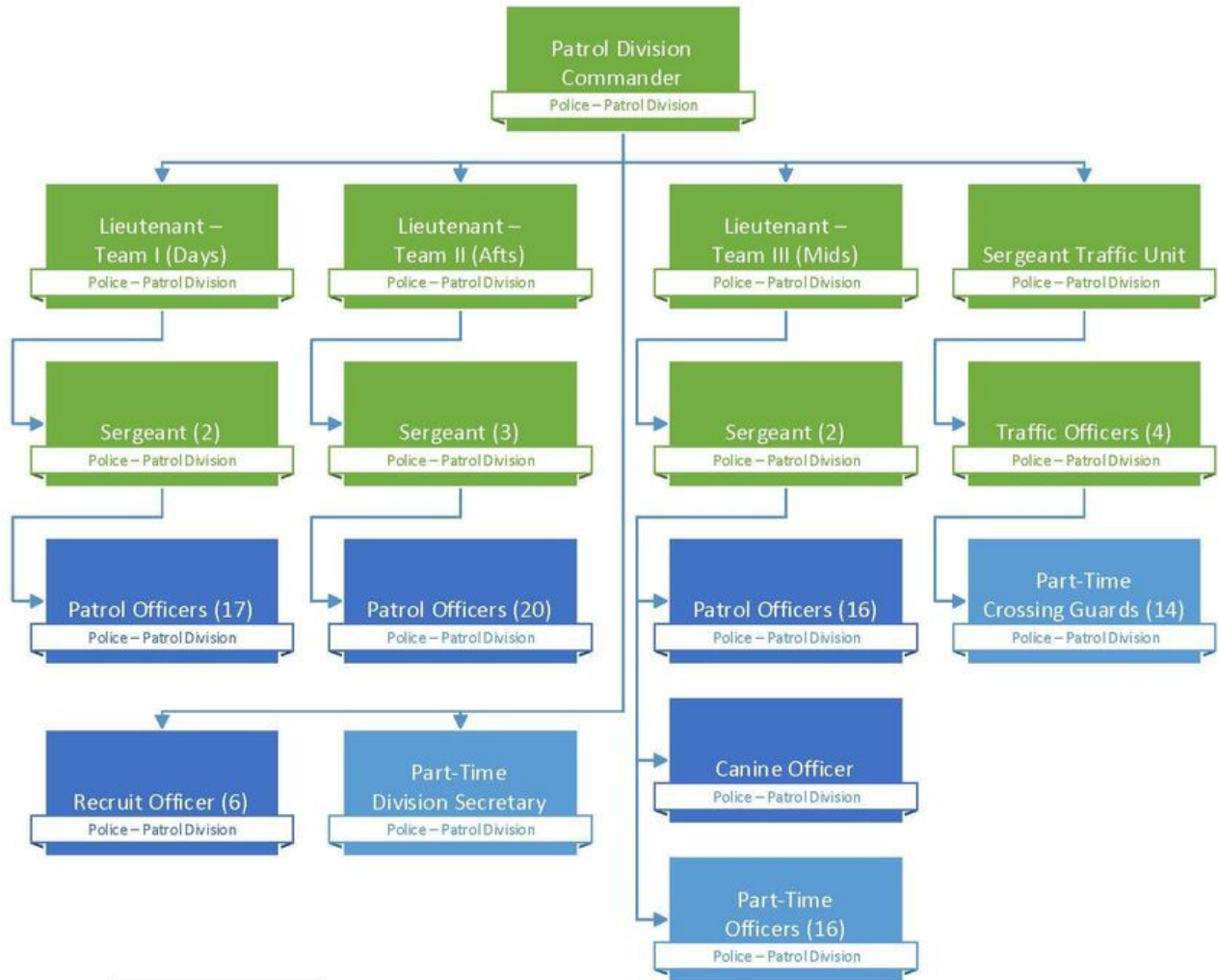
Organizational Chart

While the GFOA does not require organizational charts for individual units, they are a recommended best practice. Organizational charts for individual units should be presented in such a way as to underscore the link between the individual unit and the overall entity.

Police Department Organization Chart

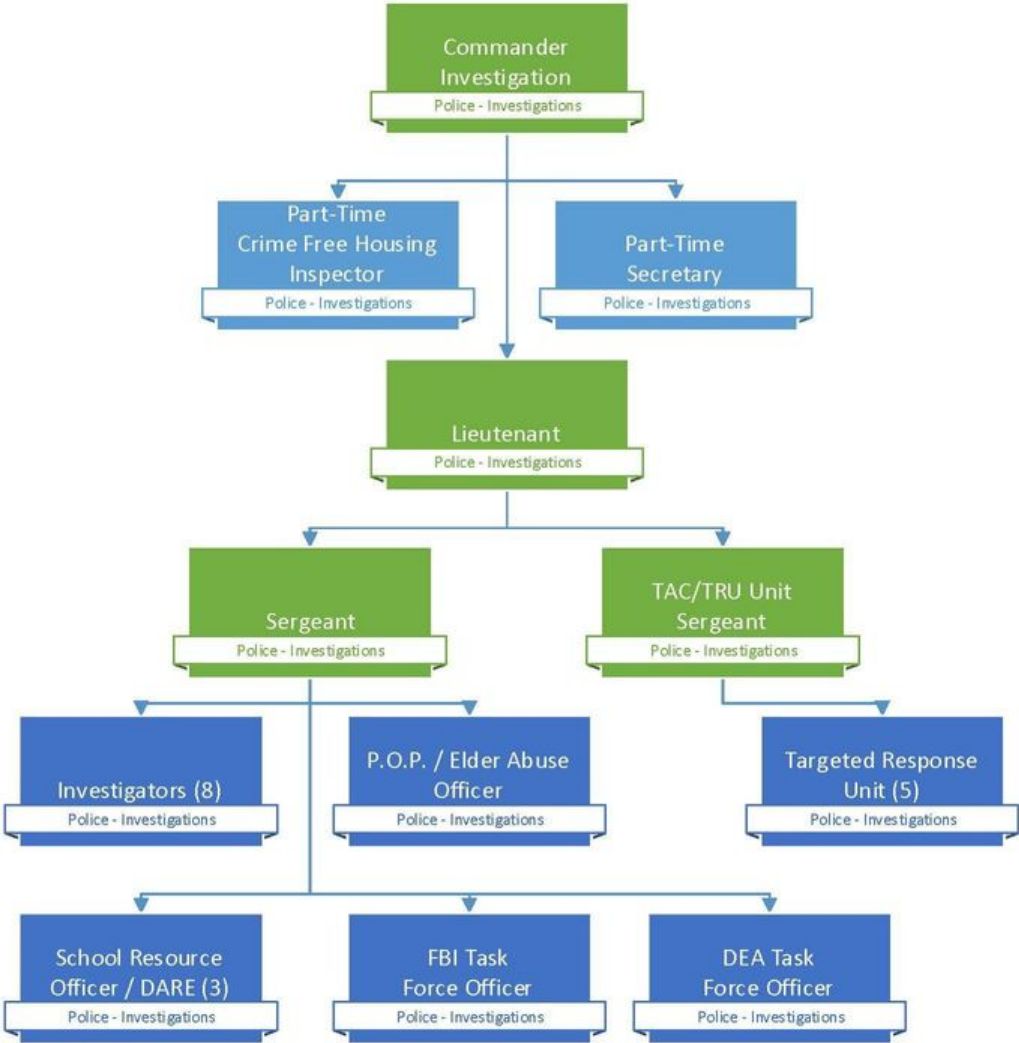


Police Department Organizational Chart



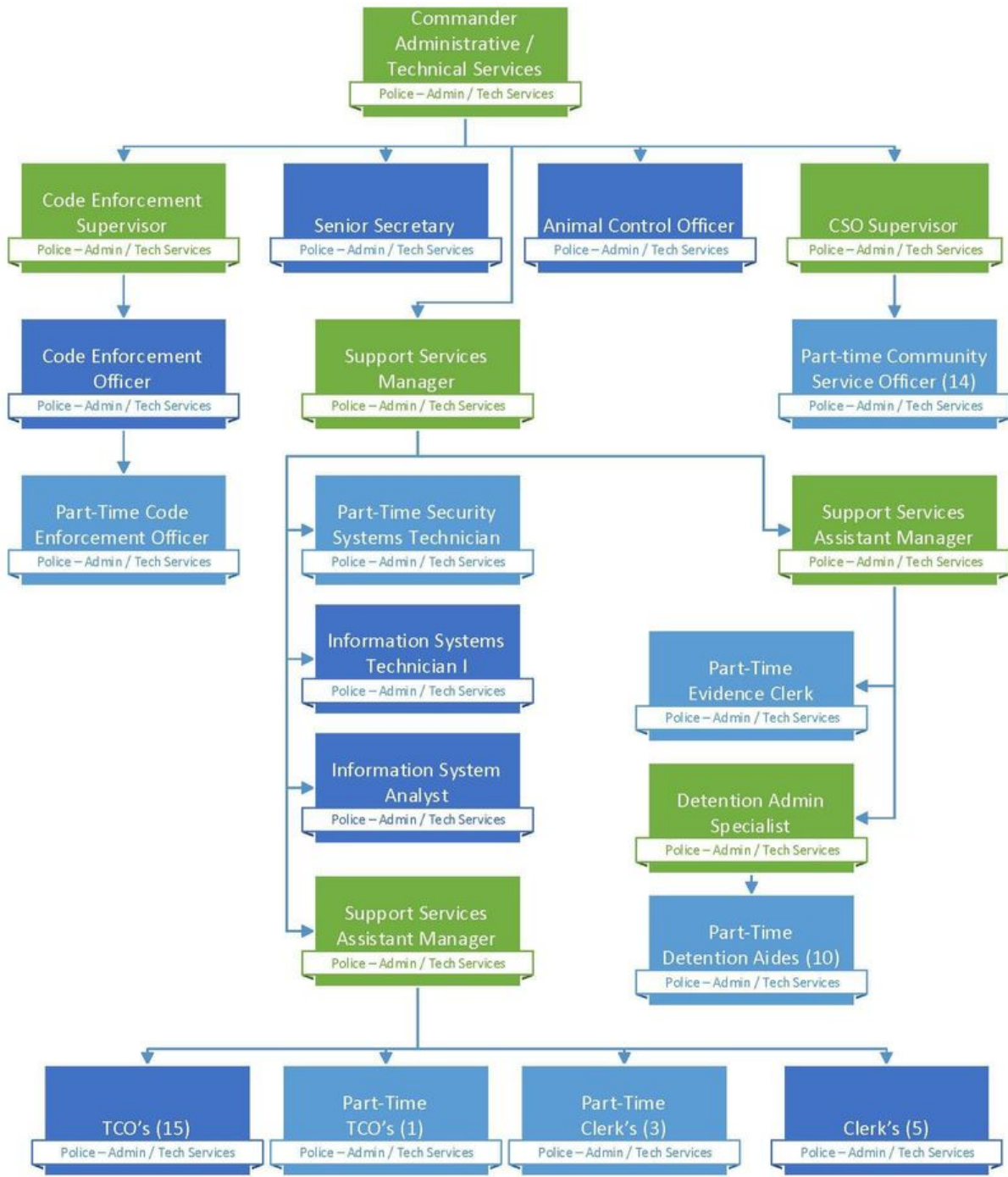
LEGEND
 Green = Management
 Dark Blue = Full-Time
 Light Blue = Part-Time

Police Department Organizational Chart



LEGEND
 Green = Management
 Dark Blue = Full Time
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Police Department Organizational Chart



LEGEND
 Green = Management
 Dark Blue = Full-Time
 Light Blue = Part-Time



Administrative/Technical Services Division - Strategic Plan Goal: Organizational Development and Service Delivery

GOAL NO. 1: Implement the Tyler Brazos eCitation and Incode Court systems for parking, municipal and code enforcement violations.

OBJECTIVE 1: Replace current system software and train staff on new eCitation and court management software.

PURPOSE: The Tyler Brazos/Incode Court system combines all activity into a singular system, saving staff hours, reducing human errors and the printing of citation books.

COMPLETION DATE: Third Quarter 2022

Patrol Division - Strategic Plan Goal: Quality Of Life

GOAL NO. 1: To dedicate part-time police officers to Orland Square Mall on Friday and Saturday nights to support the Youth Supervision Program enacted in cooperation with Simon Properties in 2021.

OBJECTIVE 1: To maintain current staffing levels of part time police personnel while actively recruiting additional officers utilizing recruiting tools in coordination with the Village of Orland Park Human Resources Staff.

PURPOSE: To ensure adequate staffing of the Youth Supervision Program while limiting or eliminating the usage of full time police personnel.

COMPLETION DATE: Fourth quarter of FY22

Administration Division - Strategic Plan Goal: Quality Of Life

GOAL NO. 1 - Align training of all sworn officers with the Illinois SAFE-T Act

OBJECTIVE 1 – Develop and implement a training schedule that satisfies all of the training mandates set forth in the Illinois SAFE-T Act.

PURPOSE – To provide all sworn officers with training and skills to better perform their job and also ensure that the Orland Park Police Department is compliant with the training mandates set forth in the Illinois SAFE-T Act.

COMPLETION DATE – The end of 4th quarter FY2022

GOAL No. 2. Implement the Power DMS program's training platform.



OBJECTIVE 1 – Enter and track all sworn officer training in the Power DMS training platform.

PURPOSE – To ensure that all officers receive the required training on a timely basis and that the Orland Park Police Department is compliant with the training mandates set forth in the Illinois SAFE-T Act.

COMPLETION DATE – The end of 4th quarter FY2022

Investigative Services Division - Strategic Plan Goal: Quality of Life

GOAL NO. 1 – Enhancement of the Computer Forensics Unit. With each passing year, the role of digital forensic evidence in law enforcement has grown at an ever increasing rate. Technology is in every aspect of everyday life, including committing crimes. Computer forensics, cell phone extractions, cell tower data, vehicle historical data and the like are playing a role in almost every criminal investigation. The ability to analyze digital forensic data has been the difference between proving a case and not having the ability to establish probable cause.

Objective 1 – Continue to purchase equipment and licenses along with training a variety of investigators on the techniques and capabilities of the Computer Forensics Unit.

Purpose – Currently there are two investigators assigned to the unit. New technology and new investigative techniques are constantly emerging in the field. This technology needs to be continuously researched and vetted for its applicability to the types of investigations the Orland Park Police Department conducts. Additionally, each investigator has used resources in the unit to investigate their respective cases. Each investigator needs to know the capabilities and limitations with the technology and how emerging technology might help solve those cases in the future.

COMPLETION DATE: Fourth quarter of FY22



Village Board Strategic Goal: Quality of Life

Village Board Strategic Goal: Quality of Life						
Department Objective	Performance Measure	FY20 Actual	FY21 Actual	FY22 Target	FY22 Actual	FY23 Target
Increase safety within the Village.	Crime Rate per 1,000 population	12.00 Due to Covid	10.85	16.50 Return from COVID and the only mall in the South Suburbs	9.71 (YTD)	12.00

Village Board Strategic Goal: Organizational Development & Service Delivery

Village Board Strategic Goal: Organizational Development & Service Delivery						
Department Objective	Performance Measure	FY20 Actual	FY21 Actual	FY22 Target	FY22 Actual	FY23 Target
Serve the community with a professional and highly trained work force.	Employee training hours	10,445 Due to Covid	17,223	14,000 Due to New State Mandates	14,672 (YTD)	14,000
	Sustained Citizen Complaint Investigations	7	1	7	0 (YTD)	7
Increase the productivity of the Patrol Division in arrests and the enforcement of the Illinois Vehicle Code.	Increase the number of traffic stops	11,500 Due to Covid	10,834	12,000	9,014 (YTD)	12,000

Engineering Programs and Services



S. Khurshid Hoda
Director of Engineering Programs and Services

DEPARTMENT MISSION:

The mission of the Engineering Programs and Services (Engineering) department is to enhance the health, safety, transportation, infrastructure, and welfare of residents and Village assets by providing economical, responsive, and effective professional engineering and consulting services.

DEPARTMENT FUNCTION:

The Engineering Department oversees the design, construction, and inspections of the Village's engineering, multi-modal transportation, grant applications, and infrastructure programs, including water, stormwater, sanitary sewer, utilities, and telecommunication services.

The Engineering team provides quality control for site work within the Village, including utilities, streets, grading, and inspection/enforcement of soil erosion control for public and private development projects. The Village's engineering and technical staff works closely with the Development Services and Public Works teams, and the Village's engineering consultants to coordinate the review and approval of new development projects presented to the Village of Orland Park. Engineering staff also respond to inquiries from residents, developers, project engineers and other government agencies regarding engineering-related issues associated with developments within the Village. The Engineering Department is responsible for the following primary functions:

- Engineering designs, reviews, permits, and inspections of public and private developments
- Planning, design, engineering, and inspection of transportation, utilities, pedestrian and multi-use pathways
- Vehicular, pedestrian and utility masterplans
- Lead and coordinate the Parking and Traffic Advisory Committee (PTAC)

2023 Proposed Budget Details

The Proposed Budget Detail sheets combine the General Ledger account number, account description, description, and justifications. Descriptions and Justifications are associated with individual items that are added together to arrive at that line's total budget request. Not all lines have justifications.

- Munis presents raw revenue data as a credit (negative) number. On most other schedules, we have reversed the sign because it is easier to read.
- The Description and Justification will have a dollar amount in the "Justification Amount" column, which is associated only with that item.
- The total of all justifications will total the 2023 Budget amount for that GL Account.
- Other columns include comparisons and totals and do not have justifications for other years.

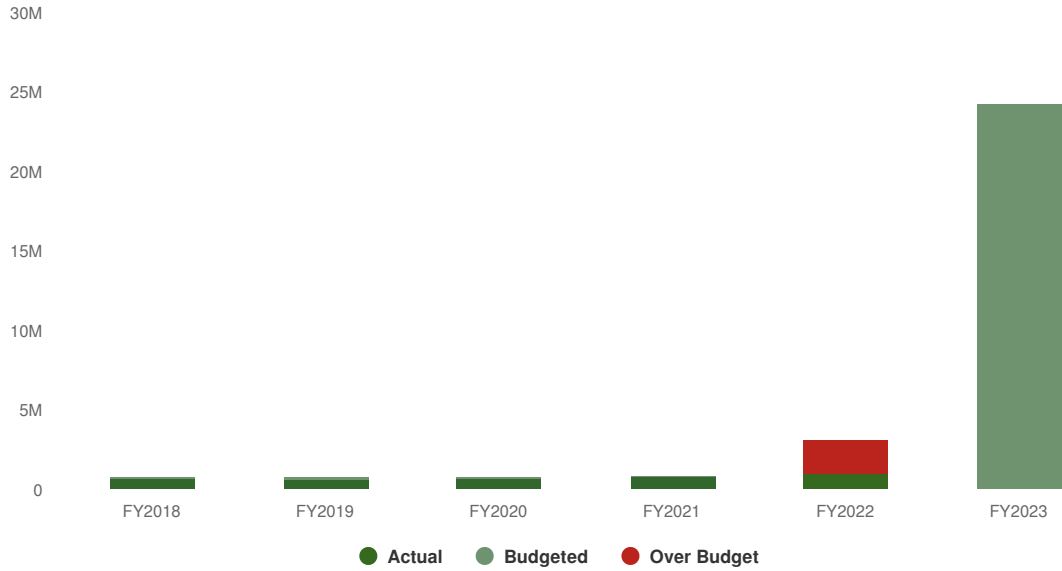
Expenditures Summary

The Engineering Programs and Services Department was established in 2019. In 2021, the department began performing engineering development reviews in-house and established other additional costs related to the needs of the growing Village. The Engineering Department handles administrative duties, contracts, budgets and other related tasks. The 2023 budget is a reflection that the budget has been stabilized for the department and its workload.

\$24,206,380 **\$23,245,964**
(2,420.40% vs. prior year)



Engineering Programs & Services Proposed and Historical Budget vs. Actual

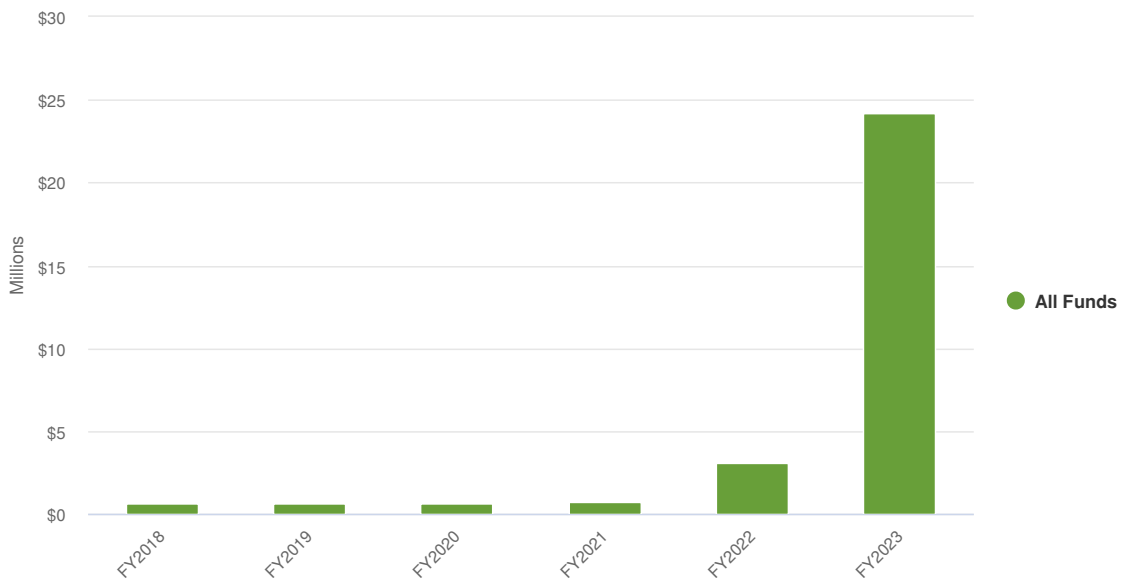


The engineering reviews are paid for by pass-through costs to the developers. The increased budget is to support anticipated projects for 2023 and targeted engineering reviews such as traffic and pedestrian safety. The potential 2023 projects include the downtown Triangle, Duly (healthcare facility), and other large projects along La Grange Road and 159th Street.

Expenditures by Fund

The budget reflects an estimation of costs for additional, as needed, consulting engineering and field inspection services for civil engineering and wetland/landscaping reviews as it relates to development within the Village. The key budget items are related to the major infrastructure expansion or improvement projects.

Budgeted and Historical 2022 Expenditures by Fund

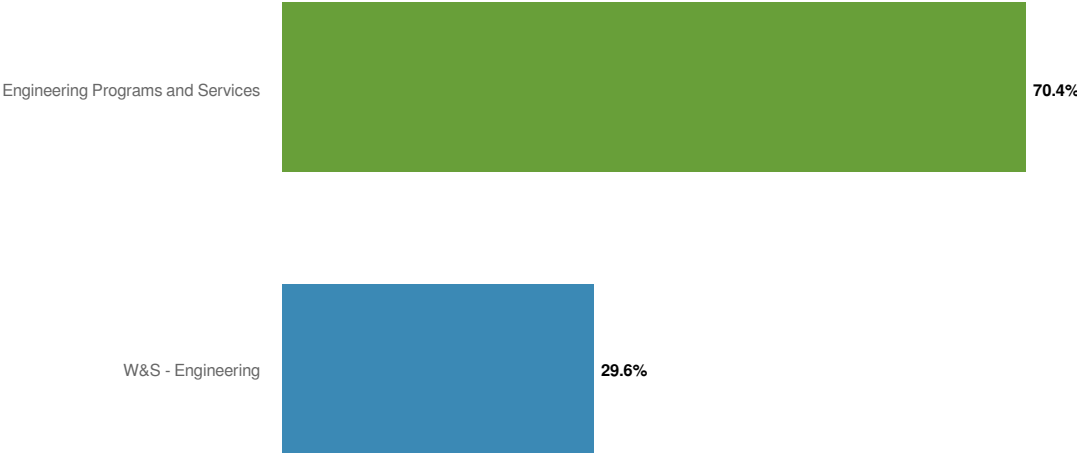


Name	Account ID	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)	Notes
All Funds						
Governmental						
General Fund		\$818,928	\$960,416	\$939,967	-2.1%	
Capital Projects		\$2,041,718	\$0	\$16,111,447	N/A	
Total Governmental:		\$2,860,646	\$960,416	\$17,051,414	1,675.4%	
Proprietary Funds						
Enterprise		\$263,383	\$0	\$7,154,966	N/A	
Total Proprietary Funds:		\$263,383	\$0	\$7,154,966	N/A	
Total All Funds:		\$3,124,029	\$960,416	\$24,206,380	2,420.4%	

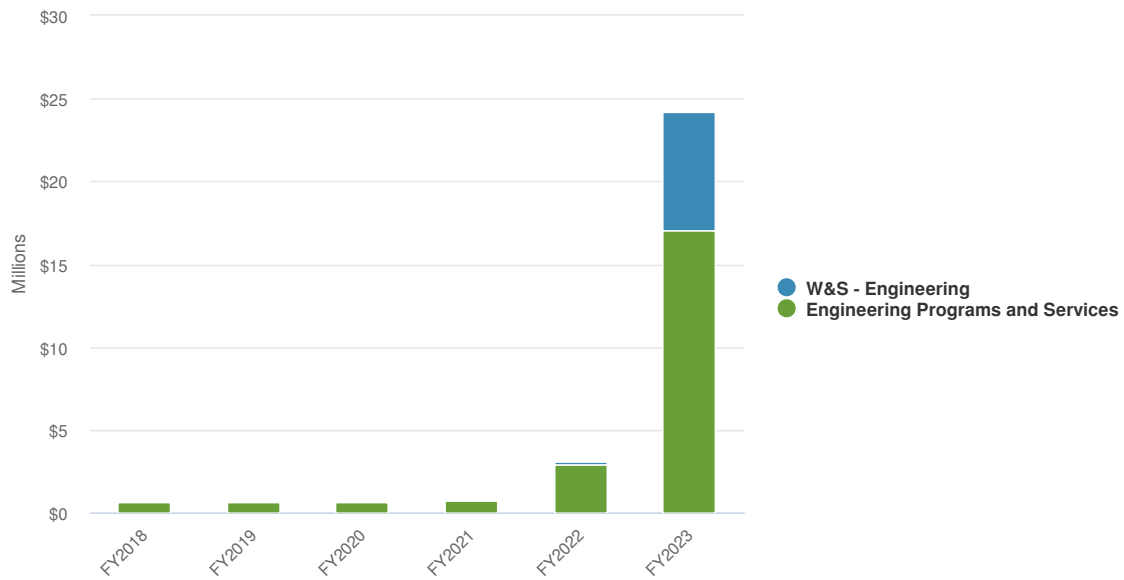
Expenditures by Function

The operating budget from FY2022 to FY2023 has increased by approximately 9% for reasons mentioned above.

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



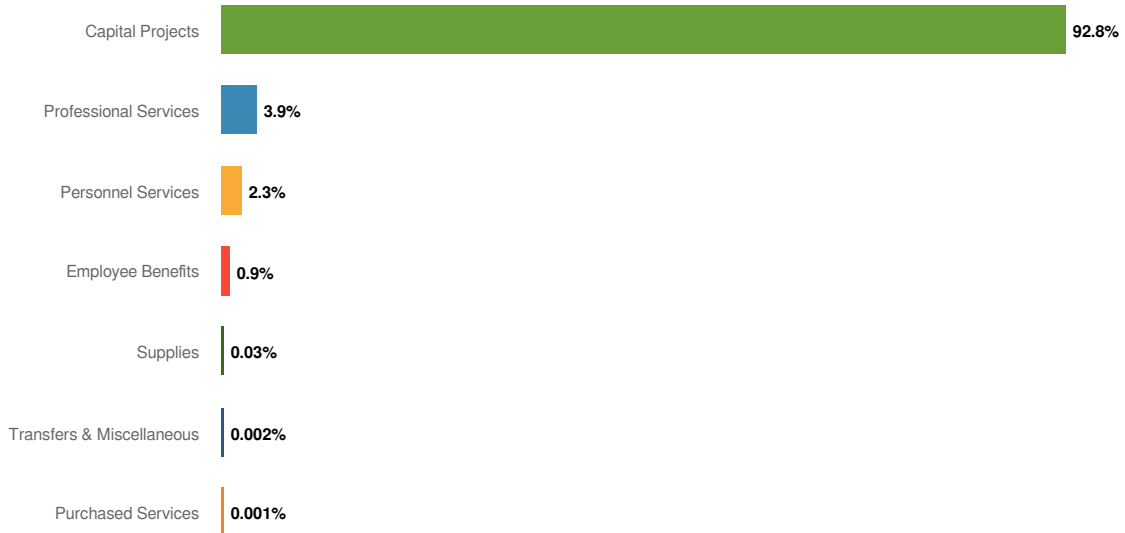
As with any other departments and organizations, the highest budget items are salaries and employee benefits.

Name	Account ID	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)	Notes
Expenditures						
Engineering Programs and Services						
Engineering		\$818,928	\$960,416	\$939,967	-2.1%	
CPF - Engineering		\$2,041,718	\$0	\$16,111,447	N/A	
Total Engineering Programs and Services:		\$2,860,646	\$960,416	\$17,051,414	1,675.4%	
Water & Sewer						
W&S - Engineering		\$263,383	\$0	\$7,154,966	N/A	
Total Water & Sewer:		\$263,383	\$0	\$7,154,966	N/A	
Total Expenditures:		\$3,124,029	\$960,416	\$24,206,380	2,420.4%	

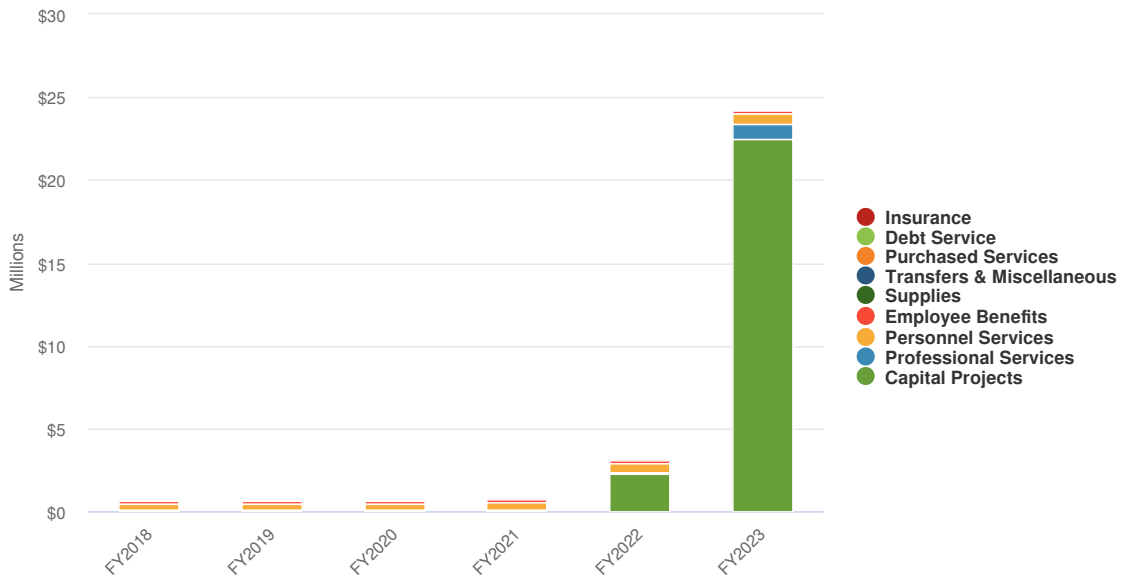
Expenditures by Expense Type

The department provides many additional professional services without incurring increased staffing costs between FY2022 and FY2023.

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



The department provides many additional professional services without incurring increased staffing costs between FY2022 and FY2023.

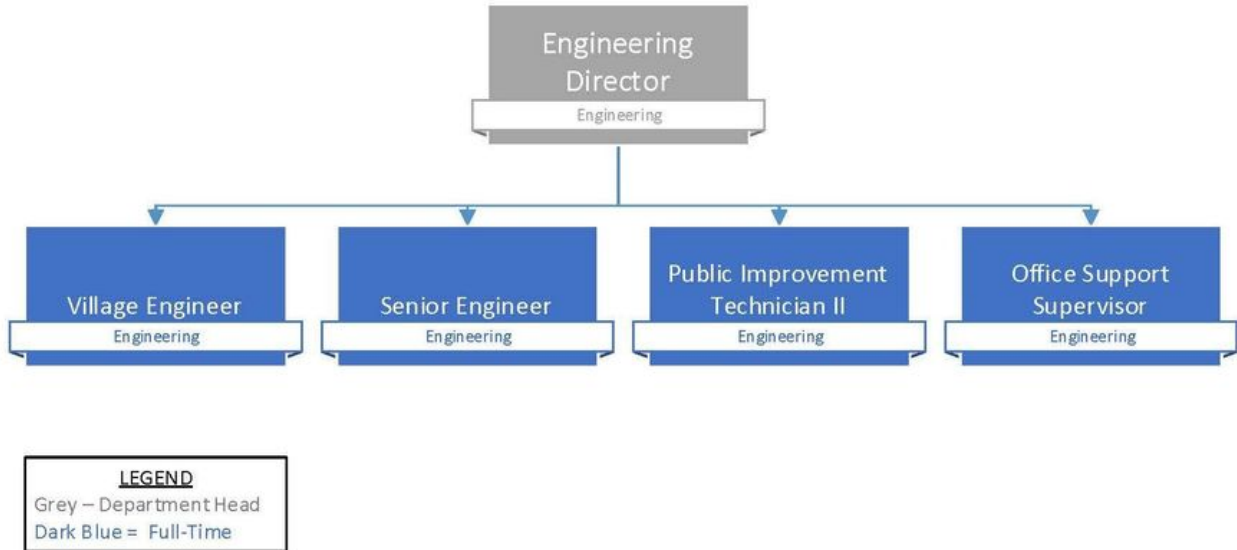


Name	Account ID	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)	Notes
Expense Objects						
Personnel Services		\$497,000	\$540,538	\$558,000	3.2%	
Employee Benefits		\$205,150	\$260,378	\$223,737	-14.1%	
Professional Services		\$95,000	\$124,000	\$945,000	662.1%	
Purchased Services		\$300	\$300	\$300	0%	
Insurance		\$20,128	\$28,150	\$0	-100%	
Supplies		\$5,750	\$6,450	\$7,330	13.6%	
Capital Projects		\$2,300,101	\$0	\$22,471,413	N/A	
Transfers & Miscellaneous		\$600	\$600	\$600	0%	
Total Expense Objects:		\$3,124,029	\$960,416	\$24,206,380	2,420.4%	

Organizational Chart

While the GFOA does not require organizational charts for individual units, they are a recommended best practice. Organizational charts for individual units should be presented in such a way as to underscore the link between the individual unit and the overall entity.

Engineering Program and Services Organizational Chart



Goal #1

Continue to keep Capital Improvement Projects progressing through the engineering and design stages and actively pursue Federal, State and local funding and grants to support the Village's commitment to infrastructure improvements and expansions.

Goal #2

Perform in-house development reviews and oversight in a timely and cost-effective manner to ensure developments conform with Village Codes and requirements of outside agencies.

Village Board Strategic Goal: Economic Development

Village Board Strategic Goal: Economic Development						
Department Objective	Performance Measure	FY20 Actual	FY21 Actual	FY22 Target	FY22 Actual	FY23 Target
Continue to support Orland Park as a prime location for development by providing engineering reviews and services	Number of projects reviewed	18	21	*	19	*
Continue to support Orland Park as a prime location for development by providing engineering reviews and services	Number of small permit reviews	389	381	*	172	*

*Depends on the number of projects submitted to the Village

Village Board Strategic Goal: Quality of Life

Village Board Strategic Goal: Quality of Life						
Department Objective	Performance Measure	FY20 Actual	FY21 Actual	FY22 Target	FY22 Actual	FY23 Target
Continue to provide improvements to the Village transportation system	Number of transportation related projects	8	10	4	11	*

Recreation & Parks



Ray Piattoni
Director of Recreation & Parks

Recreation & Parks Department Mission

The mission of the Recreation & Parks Department 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.

The Recreation and Parks Department is comprised of several divisions:

- Administration
- Programs
- Parks – Athletics
- Centennial Park Aquatic Center
- Sportsplex
- Special Recreation
- Special Events
- Civic Center
- Heritage Sites
 - Orland Park History Museum
 - Humphrey House
 - Stellwagen Farm
 - Boley Farm

With the exception of the Orland Park Health & Fitness Center, which is independently managed, each of the Recreation divisions listed above has defined functions and formulated department objectives that are reflected below.

RECREATION AND PARKS 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, dog park and Sportsplex memberships and theatre and other event tickets, renting facilities, issuing park permits, designing and marketing promotional pieces, formulating contracts in Bidnet, 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 media 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.

Parks – Athletics

Under Recreation & Parks, the Athletics Division maintains athletic fields and surfaces throughout the community. Additionally, the Athletics Division is responsible for all athletic fields preparations for practices, games and tournaments, as well as for providing support to Village and Recreation & Parks special events. The Athletics Division maintains the DogOut Dog Park, Winter Wonderland Ice Rink, Grinding Edge skate park and dock/pier areas of Lake Sedgewick. Some functions (i.e. snow removal), overlap with the newly formed Natural Resources Division under Public Works.

Centennial Park Aquatic Center (CPAC)

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 and two speed slides the T-pool with platform jump and three slides, plus ,a lazy river, body slide and tube slide. The pool contains rental and party pavilions, sand volleyball courts, concessions, and locker rooms. Private and group swim lessons are also offered.



Orland Park Health & 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 and conference room. 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 Village leases 4,439 sq. ft. to Northwestern Medicine Palos Hospital for rehabilitation services. The facility is managed and operated on behalf of the Village through a third party, with Recreation & Parks 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. Sportsplex supports Orland Park youth organizations (OYA, OPSC) through the rental of the gyms and soccer field.

Special Recreation

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

Special Events - 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 led by the Recreation and Parks department with the support of all Village Departments.

Special Events – Seasonal Events

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

Civic Center 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.

CIVIC CENTER DEPARTMENT FUNCTIONS:

The Civic Center and its surrounding grounds serve as the location of various Village events including the Taste of Orland. 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 weddings, business seminars, real estate classes, training sessions, private parties, charitable and fundraising events, events for veterans, current members of the military, civic and community group events, public medical testing, screenings, and trade and special interest shows and exhibits.

Overall Departmental Philosophy for 2023 Budget

Enrollments in activities in 2022 are at almost 100% compared to the pre-pandemic year of 2019. For 2023, activity revenues and expenses are being budgeted with the expectation that enrollment levels will be equal to, or higher than enrollment before the pandemic.



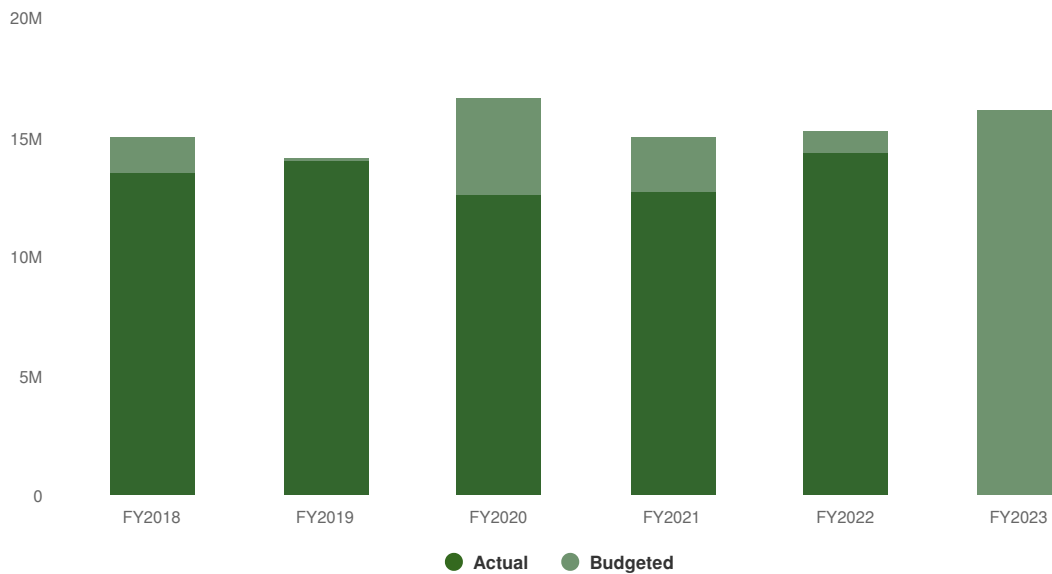
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Expenditures Summary

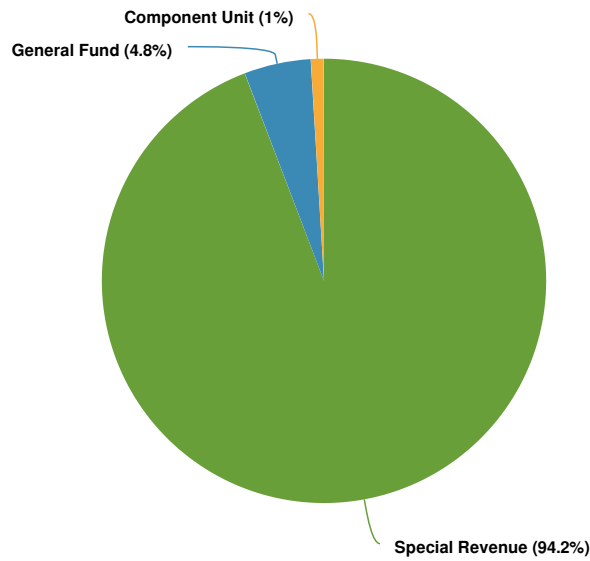
\$16,150,641 **\$848,606**
 (5.55% vs. prior year)

Recreation Proposed and Historical Budget vs. Actual

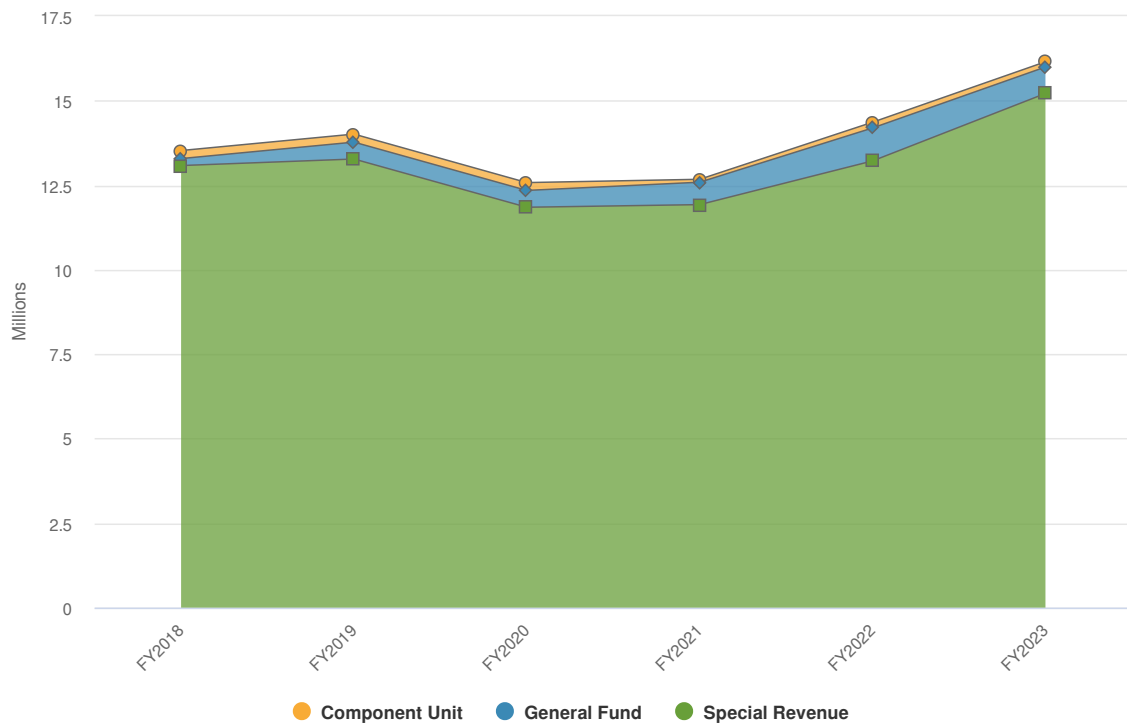


Expenditures by Fund

2023 Expenditures by Fund



Budgeted and Historical 2023 Expenditures by Fund



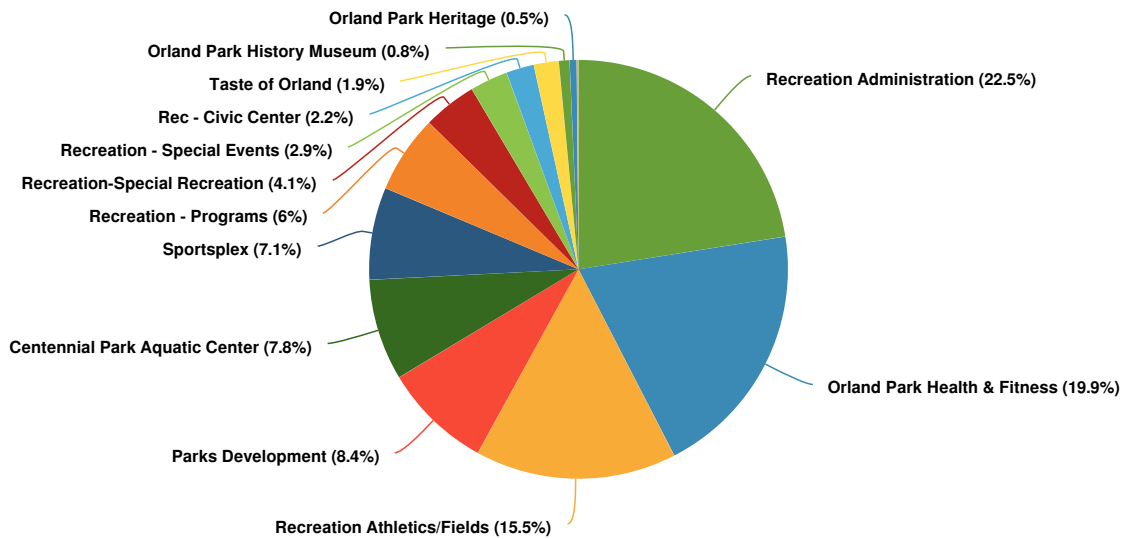
Name	Account ID	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)	Notes
General Fund		\$974,827	\$990,512	\$783,206	-20.9%	



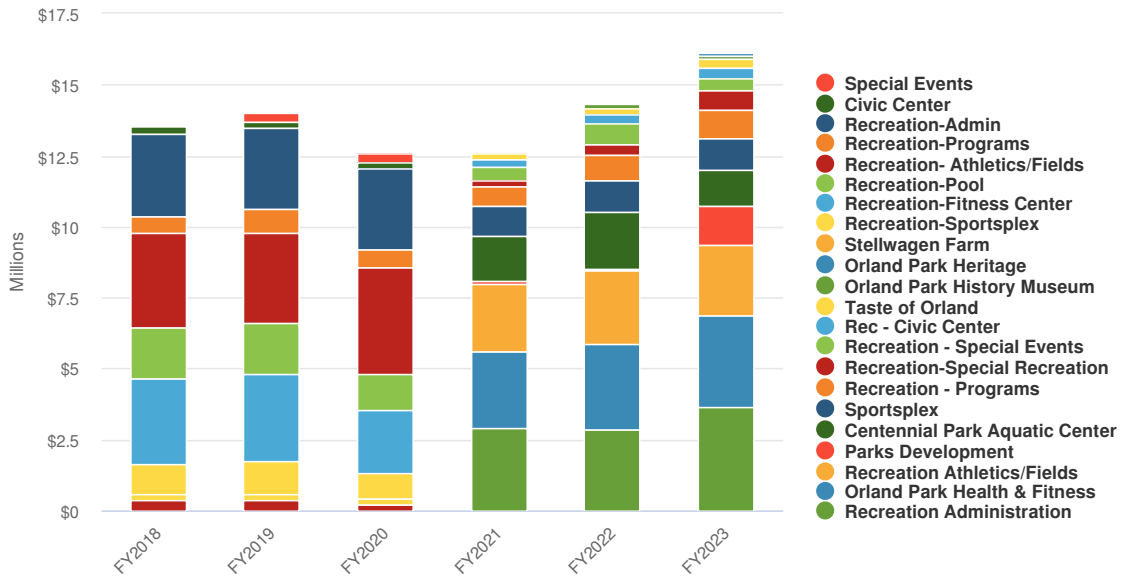
Name	Account ID	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)	Notes
Component Unit		\$170,410	\$197,500	\$153,879	-22.1%	
Special Revenue		\$13,217,311	\$14,114,023	\$15,213,556	7.8%	
Total:		\$14,362,548	\$15,302,035	\$16,150,641	5.5%	

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function

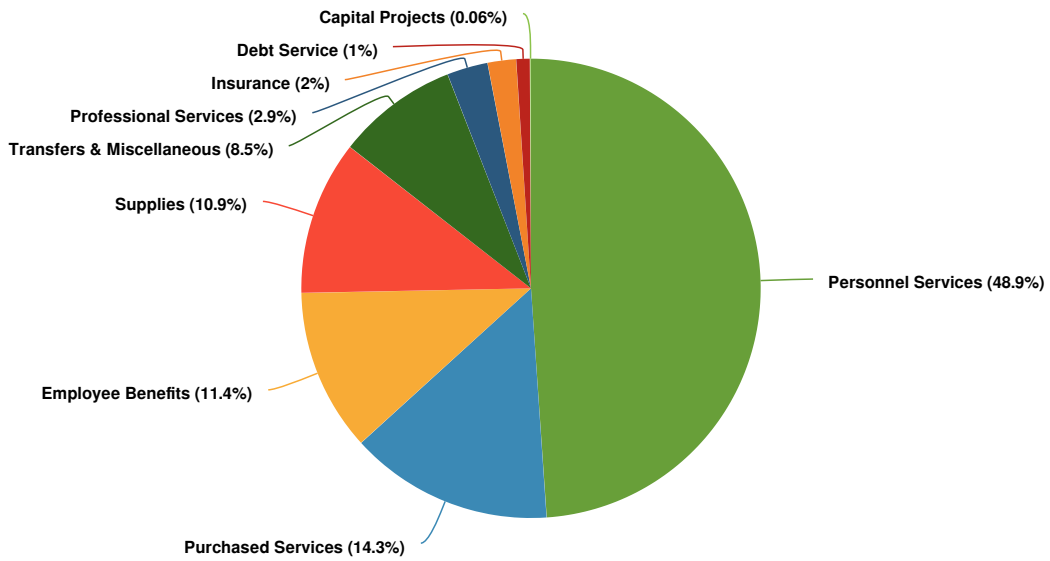


Name	Account ID	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)	Notes
Expenditures						
Recreation						
Taste of Orland		\$253,501	\$231,701	\$312,305	34.8%	
Recreation-Special Recreation		\$362,759	\$655,395	\$667,885	1.9%	
Recreation - Special Events		\$721,326	\$758,811	\$470,901	-37.9%	
Recreation Administration		\$2,831,572	\$2,921,407	\$3,633,391	24.4%	
Recreation Athletics/Fields		\$2,625,394	\$2,787,425	\$2,509,815	-10%	
Recreation - Programs		\$927,441	\$1,011,118	\$973,000	-3.8%	
Centennial Park Aquatic Center		\$2,014,542	\$1,890,259	\$1,264,330	-33.1%	
Orland Park Health & Fitness		\$3,027,213	\$3,003,699	\$3,221,875	7.3%	
Sportsplex		\$1,113,520	\$1,444,707	\$1,151,570	-20.3%	
Rec - Civic Center		\$306,869	\$399,013	\$348,150	-12.7%	
Orland Park Heritage		\$0	\$0	\$87,540	N/A	
Parks Development		\$8,000	\$1,000	\$1,356,000	135,500%	
Orland Park History Museum		\$138,322	\$171,205	\$132,360	-22.7%	
Stellwagen Farm		\$32,088	\$26,295	\$21,519	-18.2%	
Total Recreation:		\$14,362,548	\$15,302,035	\$16,150,641	5.5%	
Total Expenditures:		\$14,362,548	\$15,302,035	\$16,150,641	5.5%	

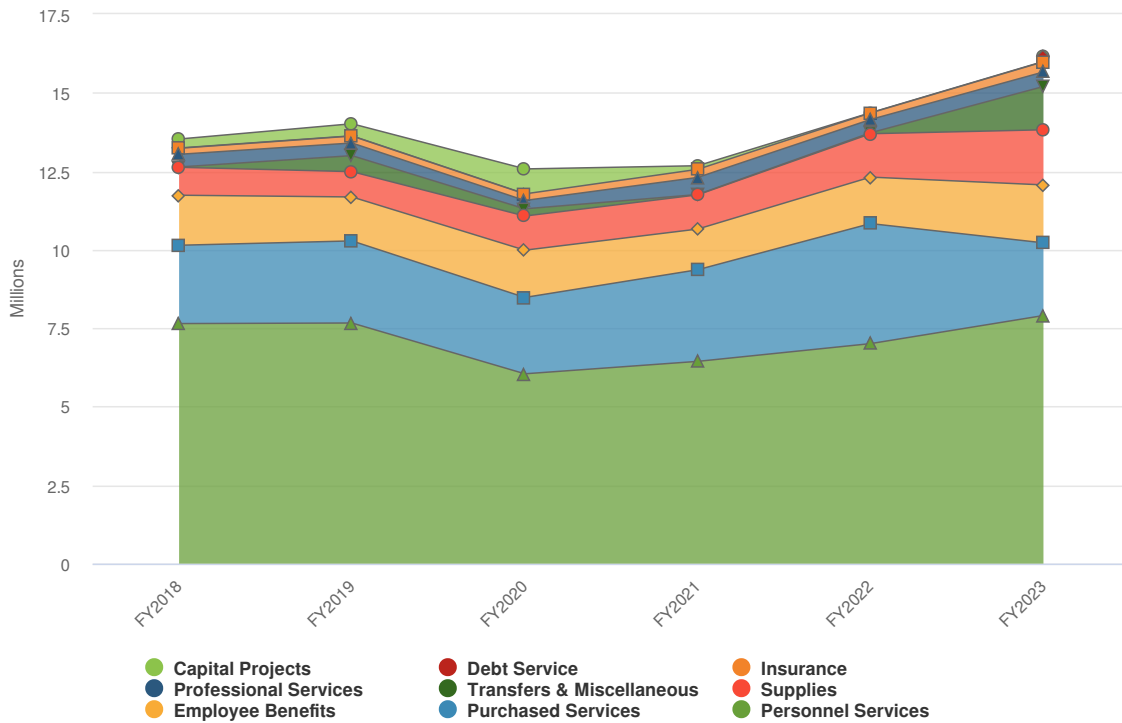


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



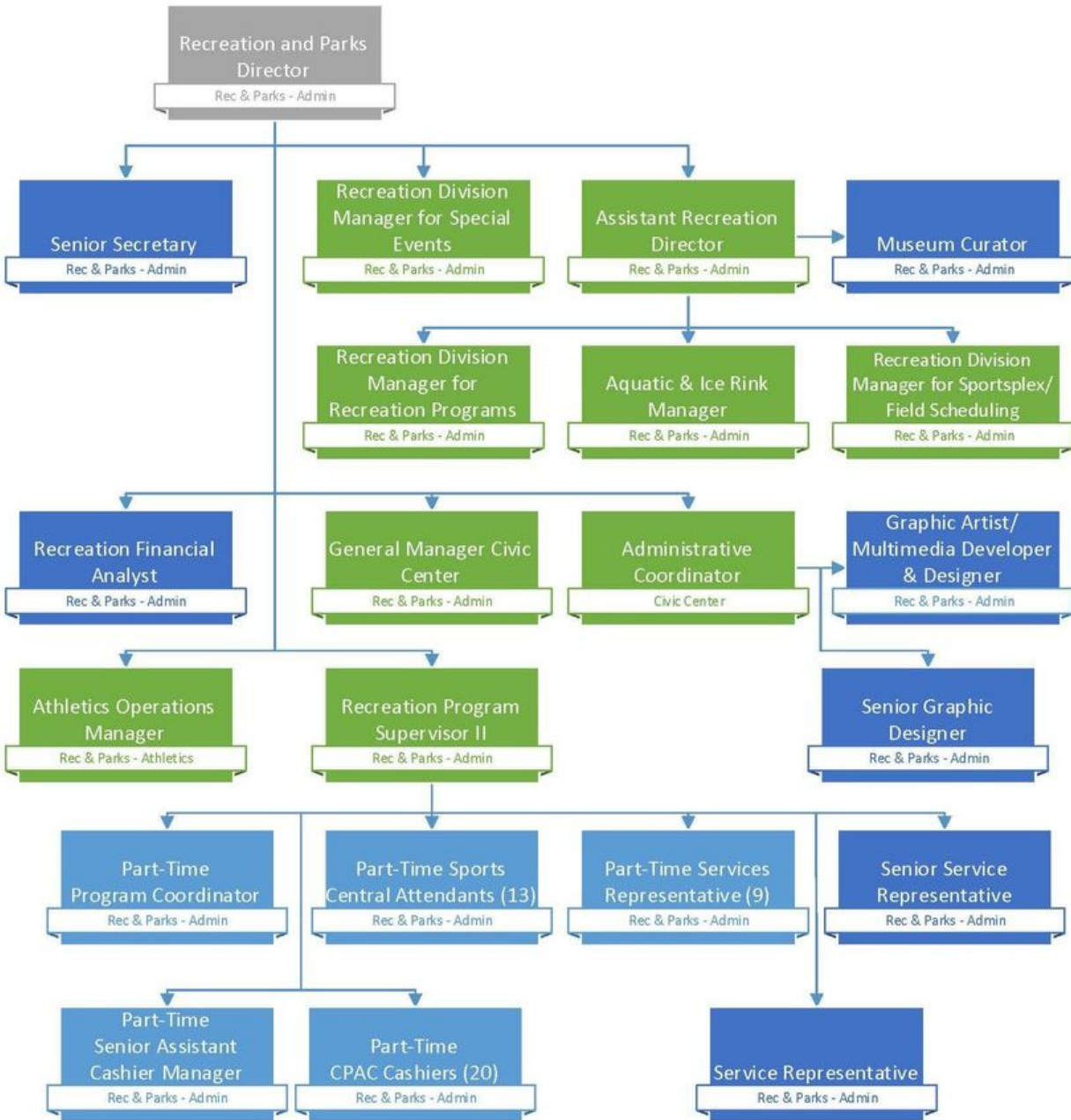
Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)	Notes
Expense Objects						
Personnel Services		\$7,007,363	\$7,746,877	\$7,901,865	2%	
Employee Benefits		\$1,480,404	\$1,442,575	\$1,845,215	27.9%	
Professional Services		\$422,863	\$414,505	\$463,560	11.8%	
Purchased Services		\$3,823,475	\$3,949,754	\$2,315,584	-41.4%	
Insurance		\$209,017	\$263,671	\$325,314	23.4%	
Supplies		\$1,381,716	\$1,453,113	\$1,755,933	20.8%	
Capital Projects		\$7,000	\$0	\$10,000	N/A	
Debt Service		\$0	\$0	\$155,000	N/A	
Transfers & Miscellaneous		\$30,710	\$31,540	\$1,378,170	4,269.6%	
Total Expense Objects:		\$14,362,548	\$15,302,035	\$16,150,641	5.5%	

Organizational Chart

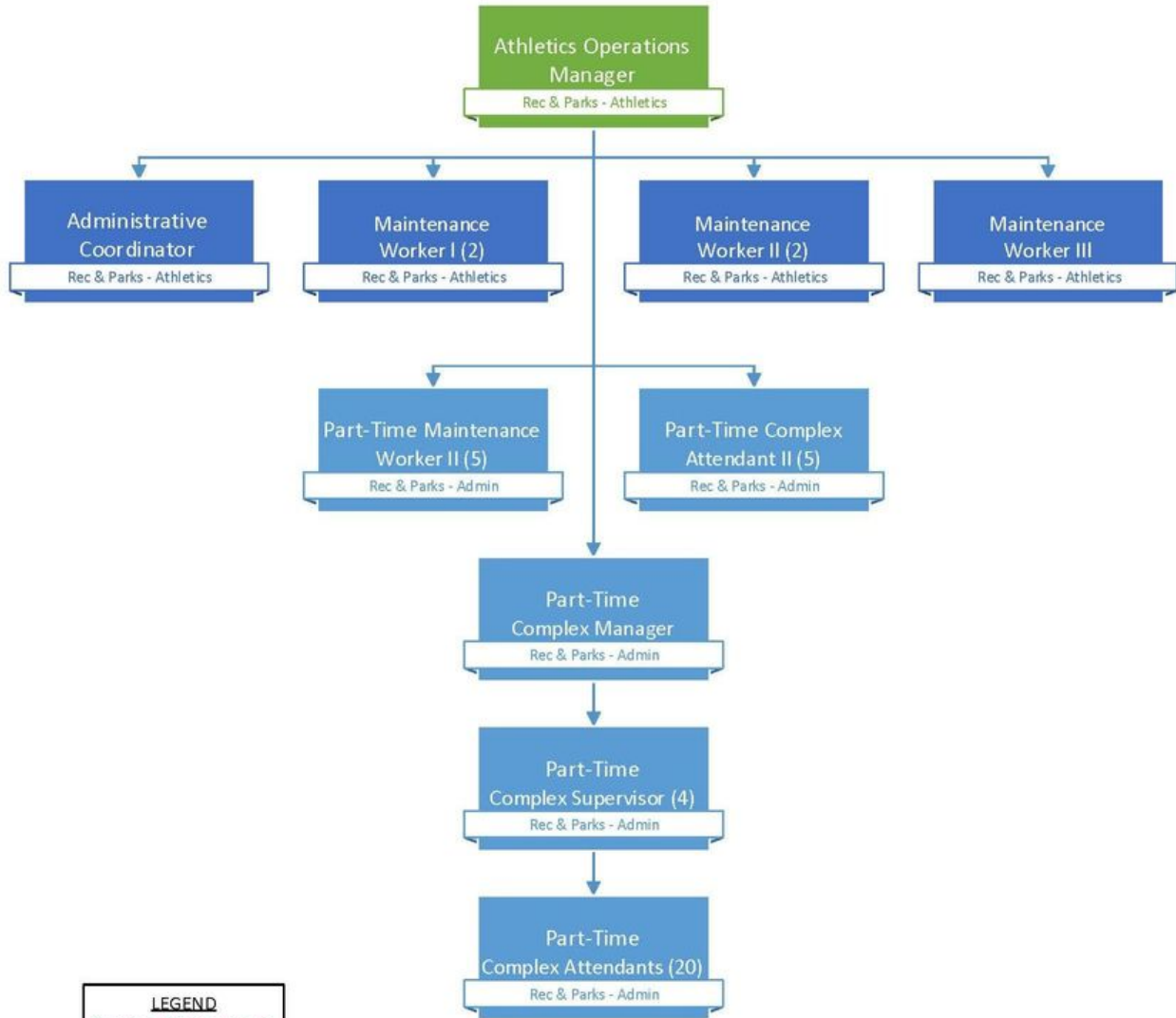
Recreation and Parks Department Administration



LEGEND
 Grey – Department Head
 Green = Management
 Dark Blue = Full-Time
 Light Blue = Part-Time

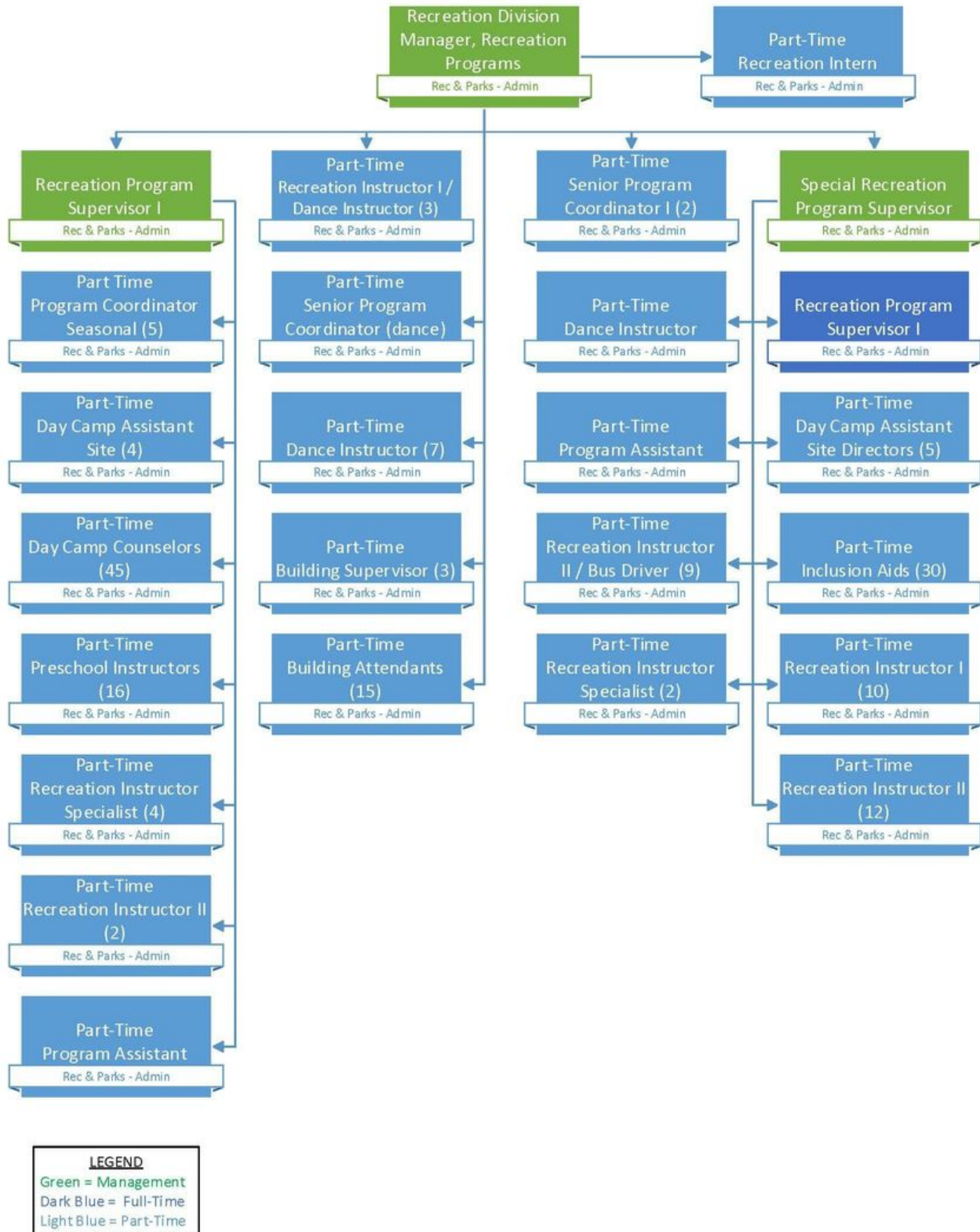


Recreation and Parks Department Athletics



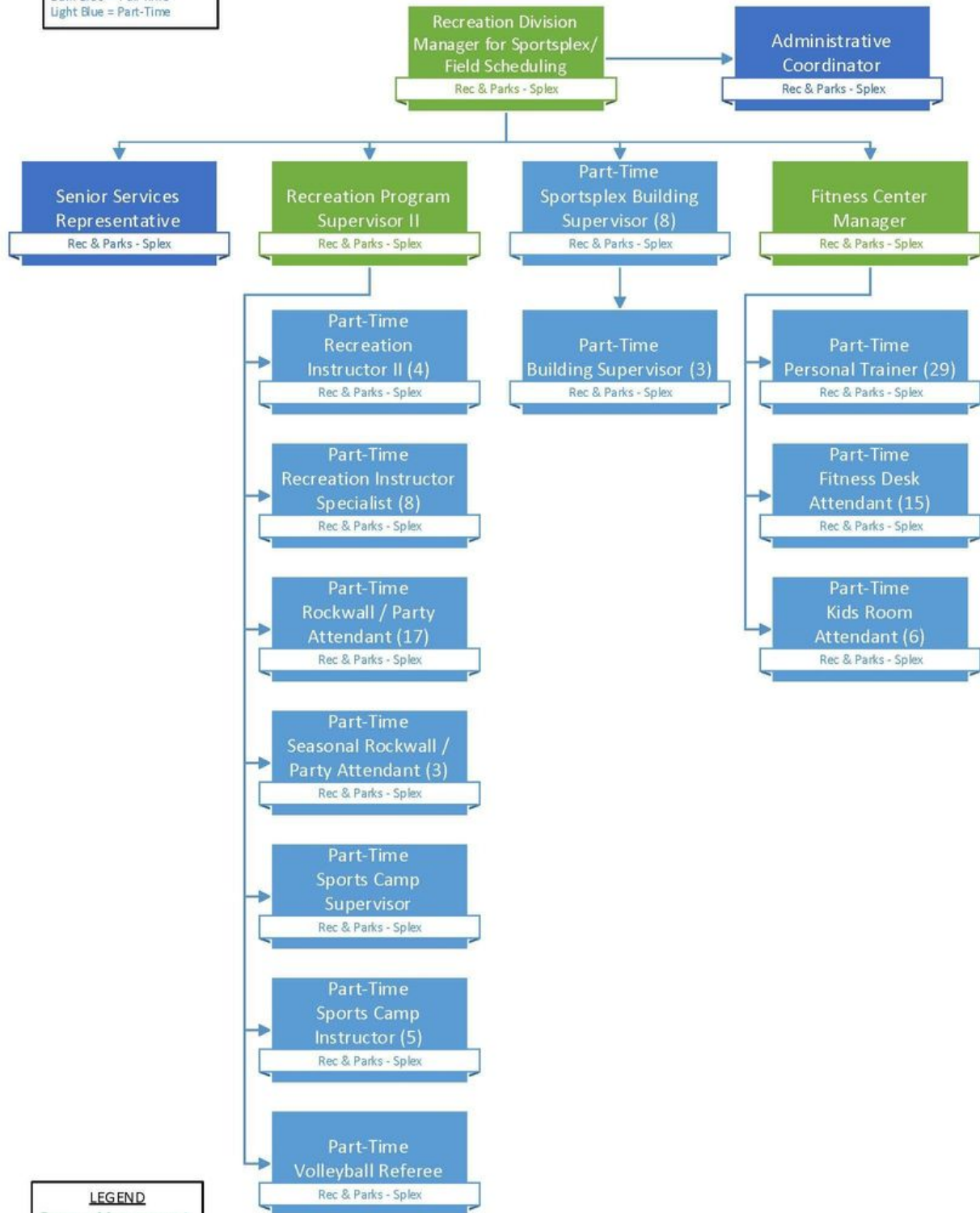
LEGEND
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 Dark Blue = Full-Time
 Light Blue = Part-Time

Recreation and Parks Department Programs



Recreation and Parks Department Sportsplex

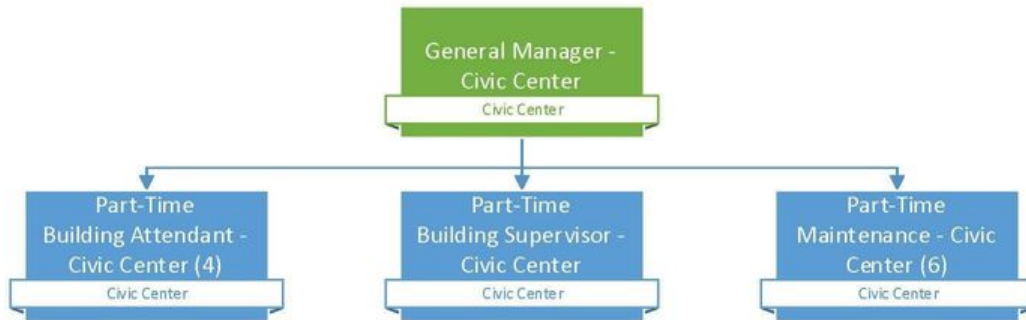
LEGEND
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 Light Blue = Part-Time



LEGEND
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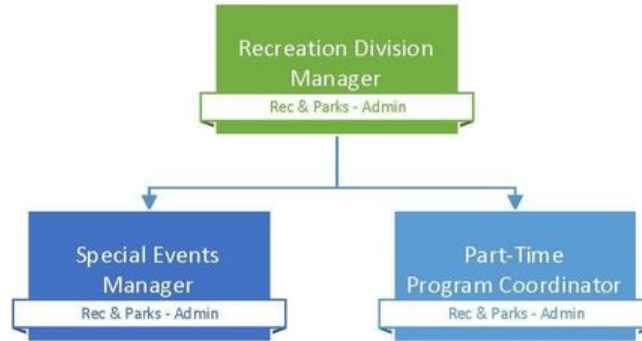


Recreation and Parks Department Civic Center



LEGEND
Green = Management
Light Blue = Part-Time

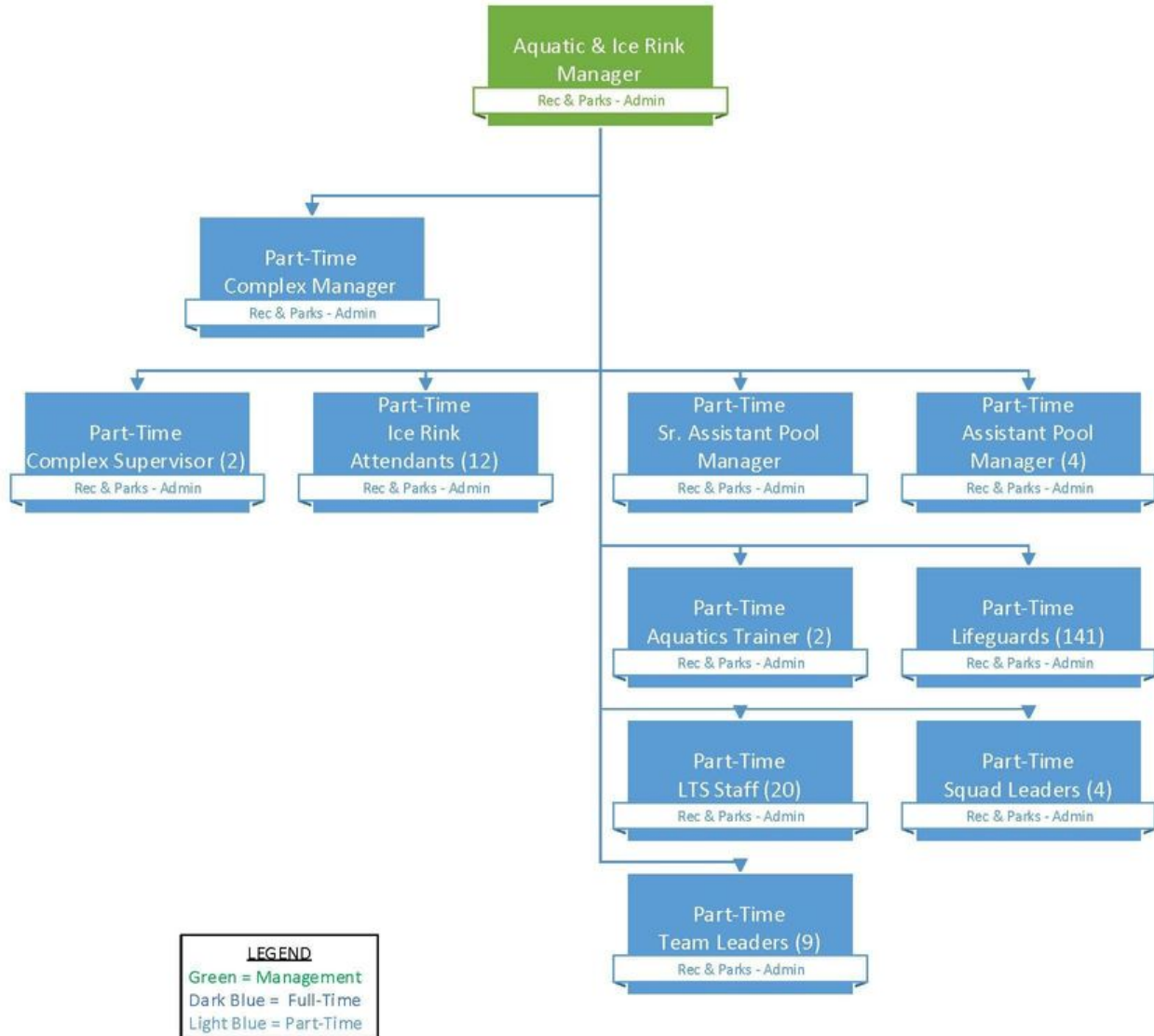
Recreation and Parks Department Special Events



LEGEND
Green = Management
Dark Blue = Full-Time
Light Blue = Part-Time

LEGEND
 Green = Management
 Light Blue = Part-Time

Recreation and Parks Department Aquatics



Village Board Strategic Goals: Quality of Life

Village Board Strategic Goal: Quality of Life						
Department Objective	Performance Measure	FY20 Actual	FY21 Actual *	FY22 Target *	FY22 Actual *	FY23 Target
Increase Overall Program Enrollment	Program Enrollment	12,000	18,960	19,200	19,500	19,800
Provide a safe and enjoyable experience atCPAC	Starfish Aquatic Institute Ratings	5-star	5-star	5-star	5-star	5-star
Facilitate Sportsplex membership growth	Number of Sportsplex memberships	3,155	3,200	3,300	2,910	3,210
Maintain and improve upon the quality of the facility, services and programming at Sportsplex	Equipment additions	6	4	4	4	4
	Fitness assessments conducted	200	185	200	187	225
Evaluate programs & events offered for participant interest and overall viability	Number of new / discontinued programs	60/30	111/15	100/20	111/15	100/20
Increase Orland Park Health & Fitness Center members	Number of Fitness Center memberships	3209	3380	3,784	3,380	4,035
Maintain efficient response times to resident park & athletic surface inquiries	Time to return call/set meeting	Same Day	1 day	1 day	1 day	1 day
Increase revenues earned from athletic field rentals.	Total gross revenue earned	\$114,431	\$241,843	\$212,000	\$241,843	\$245,160

*Some number are lower due to Covid 19

Village Board Strategic Goals: Economic Development

Village Board Strategic Goal: Economic Development						
Department Objective	Performance Measure	FY20 Actual	FY21 Actual *	FY22 Target	FY22 Actual	FY23 Target
Prospect corporate businesses to increase the Civic Center's economic base by adding new key program accounts. Offer all-inclusive packages to attract more business functions and seminars while increasing revenue.	New Events Held	6	15	15	28	35
	Key Accounts	15	15	15	20	20
	Private Events Held	60	250	250	370	400

Goal #1

Department: Centennial Park Aquatic Center

Enhance Staff Training

Promote staff training and safety by purchasing new, updated training equipment including trainer AEDs, backboards, and lifeguard tubes.



Goal #2

Department: Centennial Park Aquatic Center

Retain Staff

Increase staff retention and morale by creating a supportive culture. This will be accomplished through early training bonuses, retention bonuses, and various incentivizing tools including gift cards and challenge coins.



Goal #3

Department: Centennial Park Aquatic Center

Replace Chairs

Provide to patrons a quality leisure experience with the continued replacement plan for CPAC lounge chairs.



Goal #4

Department: Parks - Athletics

Replace Equipment on Life Cycle Schedule

In 2023, athletic field maintenance equipment which is 20 years old will be replaced. This includes one Toro utility cart, and two field draggers. The new equipment will allow staff to tine, level and finish drag infields all at the same time thereby improving staff efficiency. Currently, this is done in three separate steps. New design and technology of athletic field draggers will result in better fields conditions and give staff additional tools that can be utilized in field maintenance.



Goal #5

Department: Parks - Athletics

Replace backstops at Centennial Park

The 25+ year old dome style backstops in Centennial Park are out dated, in disrepair. The dome style design negatively impacts play by taking pop-up balls out of play. The replacement of backstops on C 1-5 with the vertical netting similar to the John Humphrey Complex will elevate the playing experience at Centennial Park.



Goal # 6

Department: Parks / Athletics

Master Plan Update

Schussler Park

Apply for funding of Schussler Park by applying for an OSLAD grant to assist with Phase II of the Schussler Park Master Plan.

If awarded an OSLAD grant by the IDNR, initiate architecture / engineering services for the design, engineering, permitting and construction documents for Schussler Park Phase II improvements. The Park would include a new playground, ½ basketball court, pavilion, restrooms, maintenance building, and landscape enhancements.

Break ground in early 2023 after awarding contract(s) for residential engineering oversight and construction. Complete all Phase I improvements by fall 2023.

Centennial Park West

Complete the construction of Centennial Park West prior to the end of 2023.



Goal #7

Department: Programs

Add Popular Theatre Offerings

Building upon the momentum of 2022, theatre will be enhanced in 2023 with an adult production. A number of new offerings will be added to the performance arts including: Junior Jokesters, Theatre Reading for Children, Acting, Intro to Musical Theater and Monologues and Motivation.



Goal #8

Department: Programs

Add Specialty Camps

Special interest camps and programs will be offered for children. These camps will emphasize particular interests and subjects such as STEM, cooking, art, robotics, space, dinosaurs, coding/gaming geared towards children K – 7th grade. By combining camps with educational programming, these camps will offer more enriching experiences than traditional day camps.



Goal #9

Department: Special Recreation

Create an Adaptive Sports Category of Programming

Adaptive Sports will offer a new category of programming for Special Recreation, serving individuals with physical disabilities. This service will benefit individuals by developing: independence, physical capabilities, and by providing an opportunity for social interaction.



Goal #10

Department: Special Recreation

Increase Youth Program Services

Based on the family survey sent out in early 2022, the Orland Park community would like to see an increase in youth program offerings.

More youth services will not only meet the needs of the community, but will also enhance the growth of a younger population to the Special Recreation Division and long term participation in this division.



Goal #11

Department: Sportsplex

New Fitness Equipment

The fitness equipment replacement plan evaluates the condition, age and use of each piece of equipment on a yearly basis. Those which are at end of life, in the poorest shape and are in high demand are targeted for replacement. The 2023 replacement plan includes 5 pieces:

- Precor AMT Elliptical- (1)- Unique equipment includes both a stepper and elliptical motion combined in one.
- Precor Elliptical with TV- (2)- Popular among female members, this total body workout machines offers a TV and personal audio communications among other popular user features.
- Stepmill- (1)- Stepmills are a mainstay of fitness centers providing a full leg and cardio workout. This heavily used piece is popular among more conditioned clientele.
- Pilates Reformer PPS Deluxe- (1)- Pilates Deluxe Reformers generate additional revenue through group classes, private, duo, and trio training sessions. Reformers provide full body conditioning, enhanced flexibility as well as rehab training.



Goal #12

Department: Special Events

Celebrate 20 years of Taste of Orland

The Taste of Orland Park will celebrate 20 years in 2023. To commemorate the 20th anniversary, higher caliber headliners will be featured all three nights, culminating in a fireworks display on the Sunday of Taste weekend. Staff hopes to build upon this momentum in 2024 when the Taste moves to Centennial Park West and the Taste potentially undergoes some modifications.



Goal #13

Department: Special Events

Centennial Park West - Free Concerts

Three free Centennial Park West concerts will be held in the parking lot during the Park construction to build momentum for the 2024 Park opening and test the new “no outside alcohol” policy.

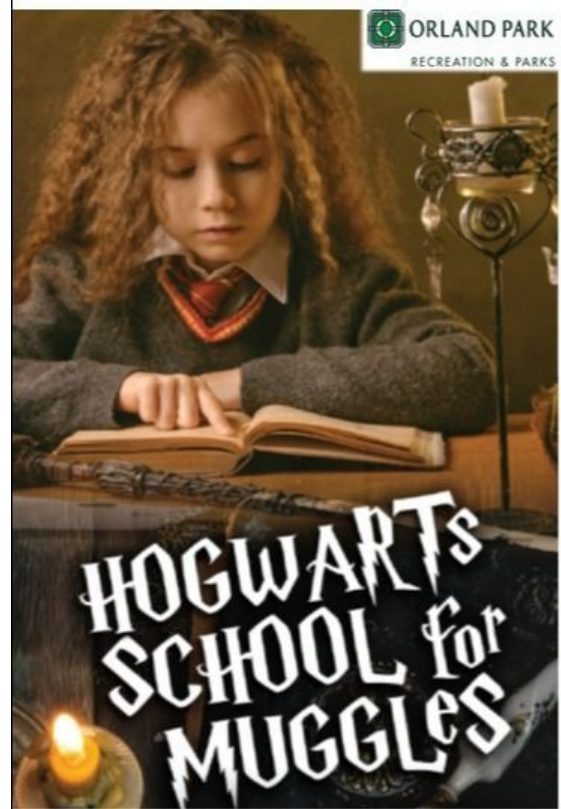


Goal #14

Department: Special Events

Pop Up Event

The Pop-Up Events will continue in 2023 with a focus on a current trend to keep event offerings different year to year and relevant to the time.



Goal #15

Department: [Heritage Sites](#)

Expand Children's Themed Camps at Museum

Expand the number of summer camp offerings at the Heritage Sites through themed camps like art and agriculture.



Goal #16

Department: Heritage Sites

Find Funding Sources for Archival Supplies at Museum

Fund the purchase of more archival supplies with the Village of Orland Park newly acquiring the Humphrey House and its contents. The additional artifacts will continue to be archived along with artifacts from the Museum and other Village historic sites.



Goal #17

Department: Heritage Sites

Increase Number of Outdoor Programs at Historic Sites

Continue exposing the newly acquired Humphrey House to new visitors by hosting 12 programs at the Humphrey House including the addition of outdoor programming during the spring, summer, and early fall months. These programs will increase the interest in the historical home and provide more of an opportunity for patrons to see the house and learn local history.



Goal #18

Department: Heritage Sites

Expand programming options at Stellwagen Farm

Expand Stellwagen Farm programming through special events and programs. Maintain the current special event mainstays, 1860s and Vintage Baseball, and expand the special event offerings while increasing programs such as summer camps, yoga, and one-day events.



Goal #19

Department: Civic Center

Market New Audio / Visual Equipment

Develop a marketing and prospecting strategy to increase day-time rental use of the Civic Center promoting the Center's new AV capabilities.

New audio visual equipment was installed at the Civic Center in the Fall of 2022. Staff from the Civic Center will be prospecting for new key accounts to introduce them to the new state of the audio visual equipment. Staff will also reach out to existing customers and introduce and inform them of the new system to attract additional rentals.



Goal #20

Department: Civic Center

Streamline cleaning process

The Civic Center would streamline the process of cleaning and pressing linens. Currently, the process outsources the cleaning of linens, and the ironing of linens is a time-consuming process.

The purchase and installation of a washing machine and dryer at the Civic Center would bring the cleaning process in-house. In addition, the purchase of an ironing press would allow for a more efficient, stream lined process of washing and ironing tablecloths on site for events.

The revenue generated from the linen rentals and bringing the operation in house would contribute to the overall rental of the facility.



Goal #21

Facility Usage

Complete a comprehensive usage analysis of the Cultural Center, Franklin Loebe Center and the Civic Center in preparation for the decommissioning of the Cultural Center in 2024. As a part of this, facility modifications will be proposed in preparation of hosting programs at Franklin Loebe Center and the Civic Center.



Component Units - E-911, Open Lands, History Museum & Stellwagen Farm

Orland Park History Museum

Department Mission

The Village of Orland Park History Museum aims to inspire a sense of community by offering engaging and educational exhibits and programs and by collecting and preserving artifacts that document the history of the Orland area and its relationship to local, state, and national history.

The Museum is a not-for-profit corporation, incorporated in 2016. The members of its governing board are appointed by the Village's Mayor. The Orland Park History Museum actively collects artifacts from the area and displays the items throughout the year in themed exhibits. Currently, it has a large collection of artifacts pertaining to the history of the Orland area. The archival collection includes letters, documents, maps, blueprints, diaries, books, and photographs. The museum's 3-dimensional and textile collections consist of historical clothing, uniforms, quilts, and household textiles, such as doilies, and furniture, china and glassware, sports memorabilia, and farming equipment. The Museum offers membership, historic programming and presentations for all ages, as well as a variety of special interest events.

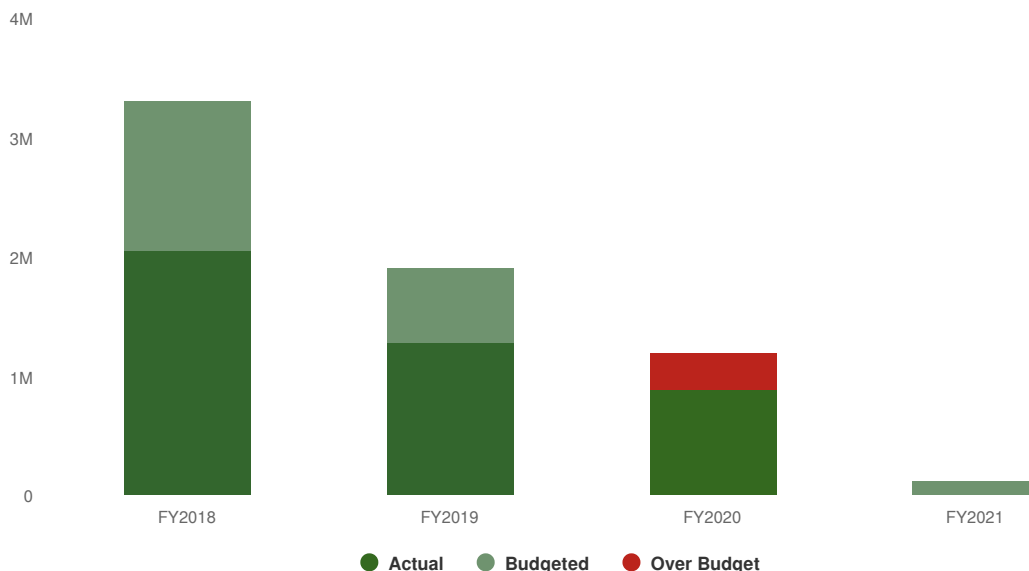
Orland Park Stellwagen Family Farm Foundation

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 mission is to preserve, restore, and interpret the Farm, its structures, artifacts and history. The Family Farm is also a place that preserves the agricultural and cultural heritage of rural Cook County's past. The Farm offers programs and special events reflective of the period, as well as current-day trends.

Expenditures Summary

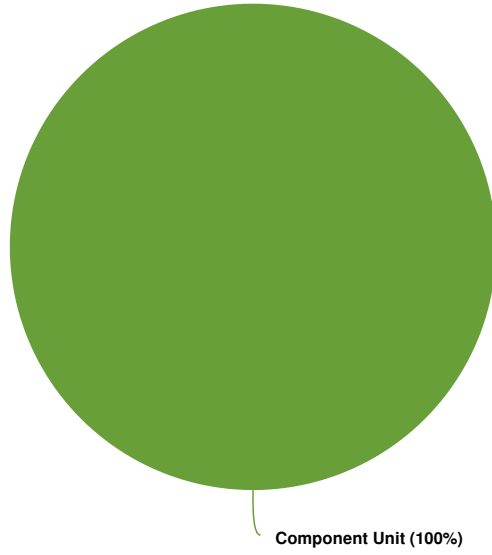
\$0 **\$0**
(% vs. prior year)

Component Units Proposed and Historical Budget vs. Actual

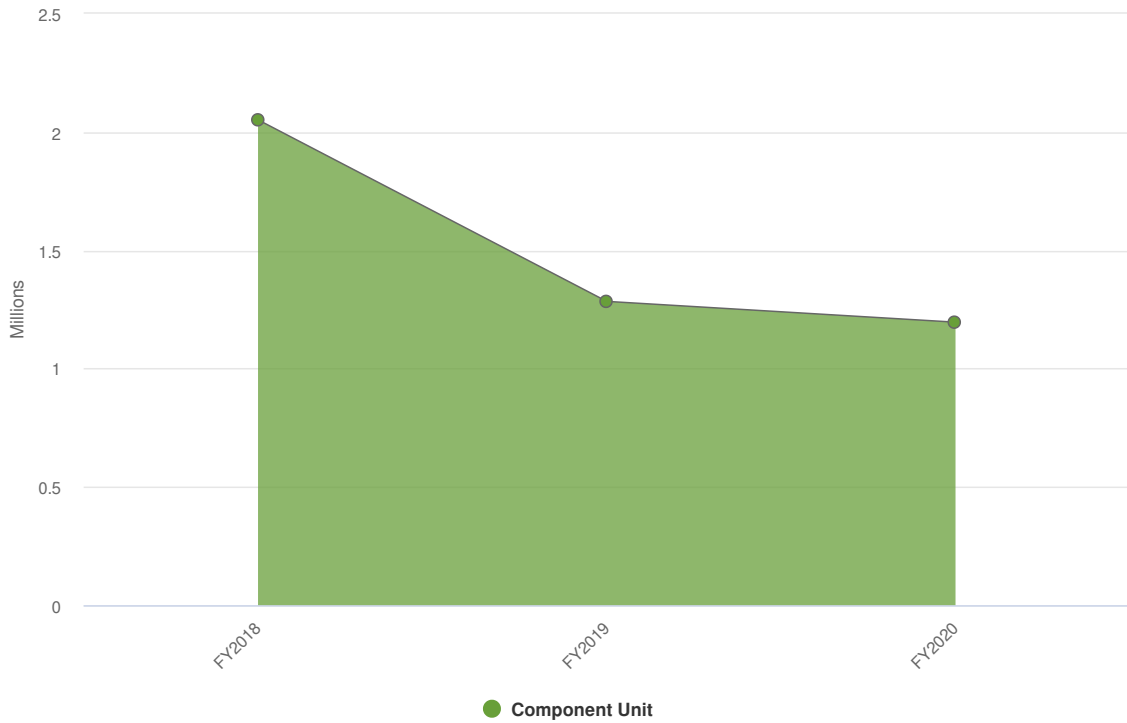


Expenditures by Fund

2023 Expenditures by Fund



Budgeted and Historical 2023 Expenditures by Fund



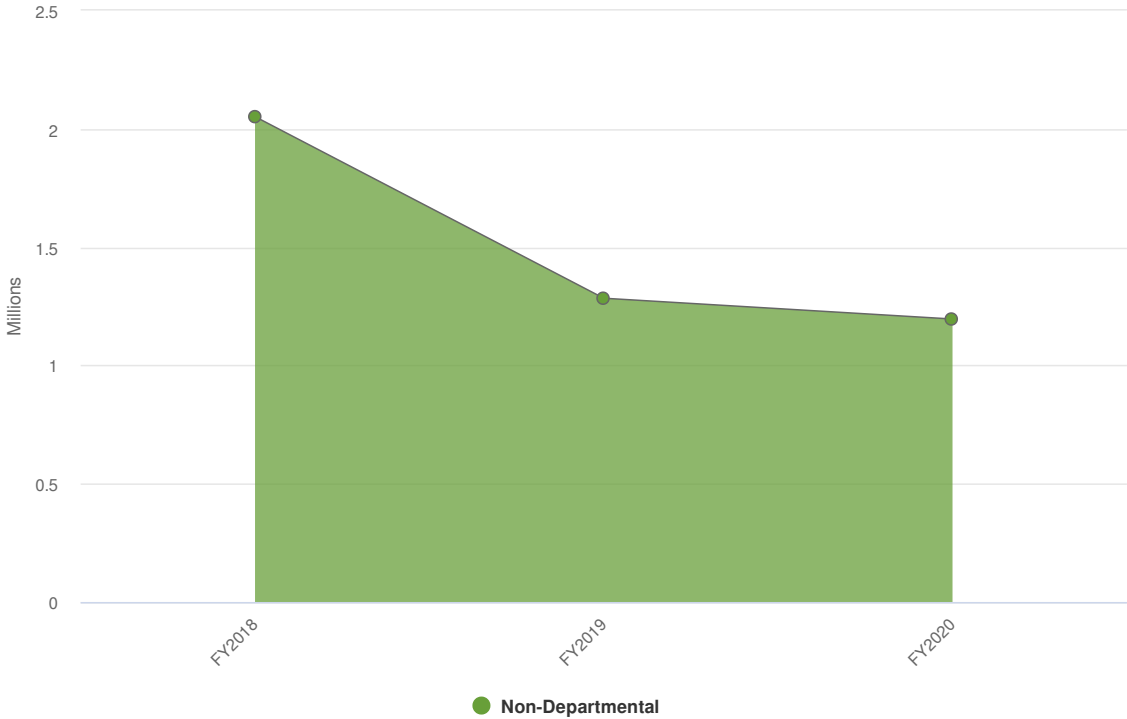
Name	Account ID	FY2022 undefined vs. FY2023 Budgeted (% Change)	Notes
No Data To Display			

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



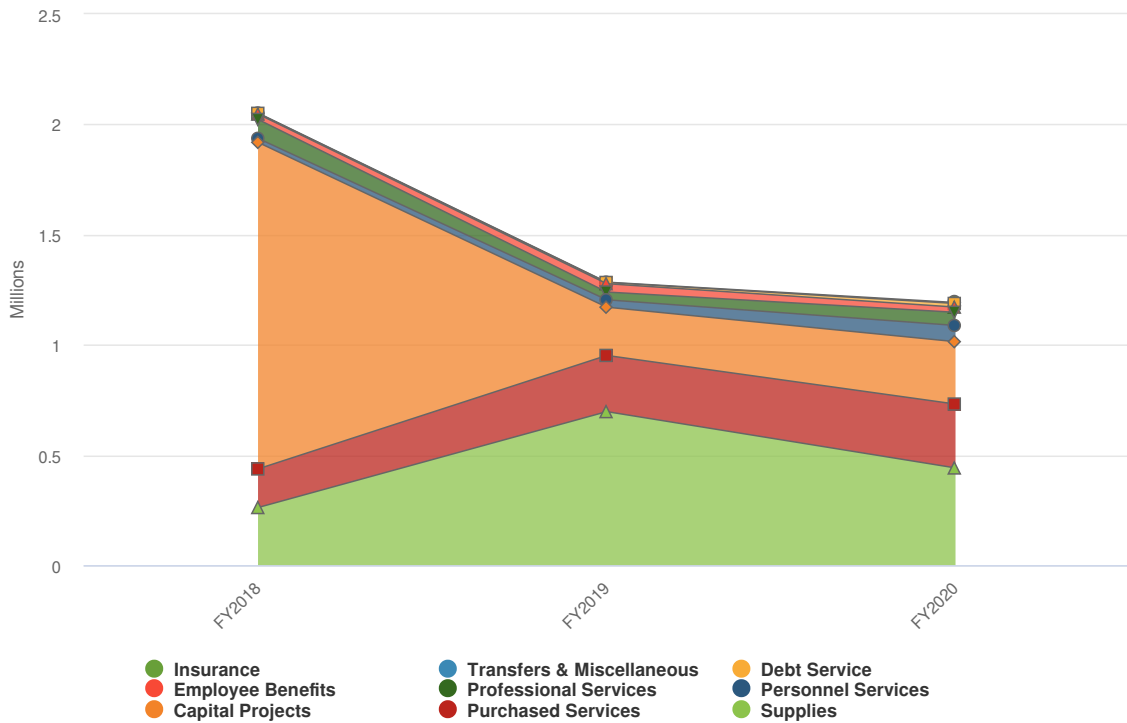
Name	Account ID	FY2022 undefined vs. FY2023 Budgeted (% Change)	Notes
No Data To Display			



Expenditures by Expense Type

Budgeted Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2022 undefined vs. FY2023 Budgeted (% Change)	Notes
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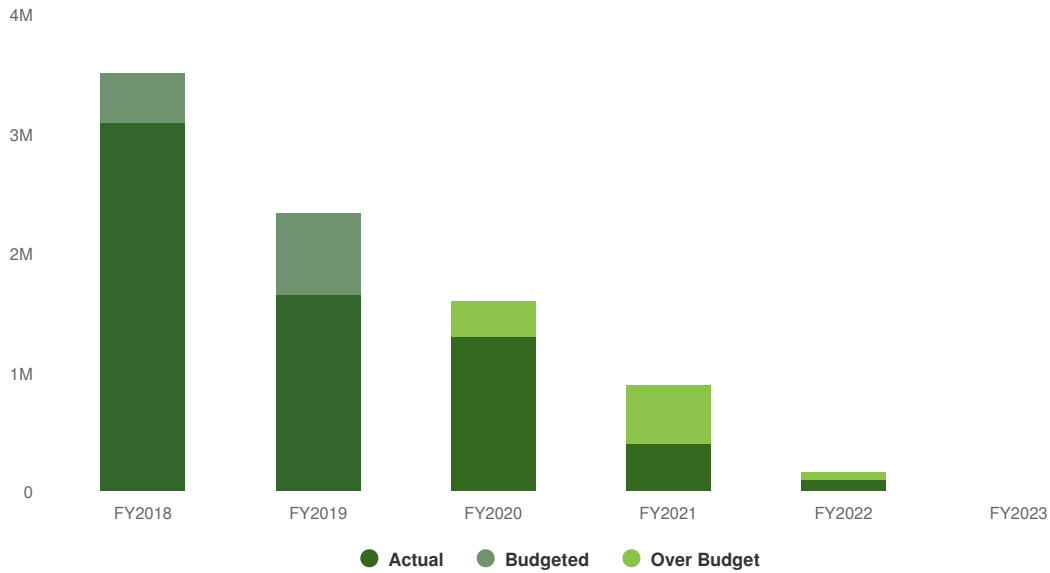


Name	Account ID	FY2022 undefined vs. FY2023 Budgeted (% Change)	Notes
No Data To Display			

Revenues Summary

\$0 -\$103,766
 (-100.00% vs. prior year)

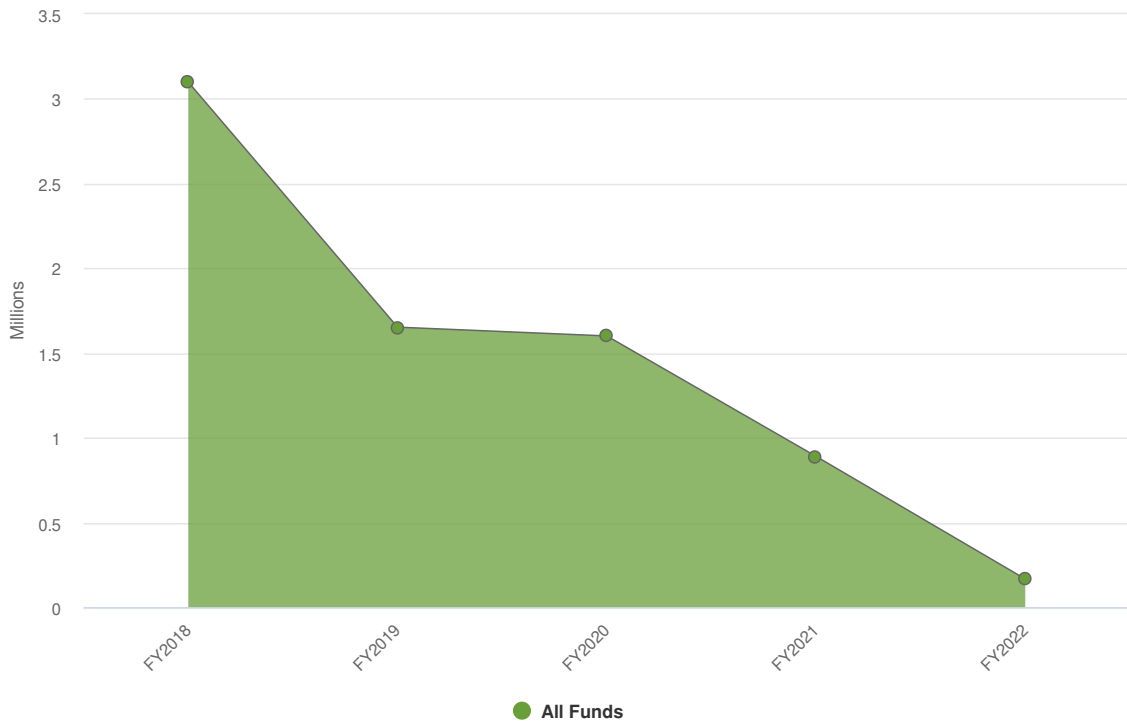
Component Units Proposed and Historical Budget vs. Actual



Revenue by Fund

2023 Revenue by Fund

Budgeted and Historical 2023 Revenue by Fund



Name	Account ID	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)	Notes



Name	Account ID	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)	Notes
All Funds						
Governmental						
Component Unit						
MISCELLANEOUS RENTAL	720-337100	\$0	\$3,125	\$0	-100%	
SALE OF MERCH/EQUIP/MATERIAL	710-380050	\$100	\$100	\$0	-100%	
GIFTS & DONATIONS	710-370100	\$750	\$1,000	\$0	-100%	
GIFTS & DONATIONS - OPEN LANDS	720-370150	\$0	\$2,100	\$0	-100%	
PARTY FEES	710-335060	\$0	\$200	\$0	-100%	
TRANSFERS IN - HRST FUND	710-395210	\$150,000	\$80,141	\$0	-100%	
MISCELLANEOUS GRANTS	710-320900	\$21	\$0	\$0	0%	
MISCELLANEOUS EVENT FEES	710-334250	\$13,610	\$16,000	\$0	-100%	
MISCELLANEOUS FEES	710-339100	\$200	\$100	\$0	-100%	
MEMBERSHIPS - MUSEUM	710-333100	\$1,200	\$1,000	\$0	-100%	
Total Component Unit:		\$165,881	\$103,766	\$0	-100%	
Total Governmental:		\$165,881	\$103,766	\$0	-100%	
Total All Funds:		\$165,881	\$103,766	\$0	-100%	



Revenues by Source

Projected 2023 Revenues by Source

Budgeted and Historical 2023 Revenues by Source



Name	Account ID	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)	Notes



Name	Account ID	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)	Notes
Revenue Source						
State Income Tax						
MISCELLANEOUS RENTAL	720-337100	\$0	\$3,125	\$0	-100%	
Total State Income Tax:		\$0	\$3,125	\$0	-100%	
Water Sales and Services						
SALE OF MERCH/EQUIP/MATERIAL	710-380050	\$100	\$100	\$0	-100%	
Total Water Sales and Services:		\$100	\$100	\$0	-100%	
Gifts & Dontations						
GIFTS & DONATIONS	710-370100	\$750	\$1,000	\$0	-100%	
GIFTS & DONATIONS - OPEN LANDS	720-370150	\$0	\$2,100	\$0	-100%	
Total Gifts & Dontations:		\$750	\$3,100	\$0	-100%	
Property Taxes						
PARTY FEES	710-335060	\$0	\$200	\$0	-100%	
Total Property Taxes:		\$0	\$200	\$0	-100%	
Interfund Transfers						
TRANSFERS IN - HRST FUND	710-395210	\$150,000	\$80,141	\$0	-100%	
Total Interfund Transfers:		\$150,000	\$80,141	\$0	-100%	
Grants & Reimbursements						
MISCELLANEOUS GRANTS	710-320900	\$21	\$0	\$0	0%	
MISCELLANEOUS EVENT FEES	710-334250	\$13,610	\$16,000	\$0	-100%	
Total Grants & Reimbursements:		\$13,631	\$16,000	\$0	-100%	
Miscellaneous						
MISCELLANEOUS FEES	710-339100	\$200	\$100	\$0	-100%	
Total Miscellaneous:		\$200	\$100	\$0	-100%	
Recreation Fees						
MEMBERSHIPS - MUSEUM	710-333100	\$1,200	\$1,000	\$0	-100%	
Total Recreation Fees:		\$1,200	\$1,000	\$0	-100%	
Total Revenue Source:		\$165,881	\$103,766	\$0	-100%	



Revenue by Department

Projected 2023 Revenue by Department

Budgeted and Historical 2023 Revenue by Department



Name	Account ID	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)	Notes



Name	Account ID	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)	Notes
Revenue						
Component Unit						
MISCELLANEOUS RENTAL	720-337100	\$0	\$3,125	\$0	-100%	
SALE OF MERCH/EQUIP/MATERIAL	710-380050	\$100	\$100	\$0	-100%	
GIFTS & DONATIONS	710-370100	\$750	\$1,000	\$0	-100%	
GIFTS & DONATIONS - OPEN LANDS	720-370150	\$0	\$2,100	\$0	-100%	
PARTY FEES	710-335060	\$0	\$200	\$0	-100%	
TRANSFERS IN - HRST FUND	710-395210	\$150,000	\$80,141	\$0	-100%	
MISCELLANEOUS GRANTS	710-320900	\$21	\$0	\$0	0%	
MISCELLANEOUS EVENT FEES	710-334250	\$13,610	\$16,000	\$0	-100%	
MISCELLANEOUS FEES	710-339100	\$200	\$100	\$0	-100%	
MEMBERSHIPS - MUSEUM	710-333100	\$1,200	\$1,000	\$0	-100%	
Total Component Unit:		\$165,881	\$103,766	\$0	-100%	
Total Revenue:		\$165,881	\$103,766	\$0	-100%	

Organizational Chart



Goal #1

Department: History Museum

Increase museum programming for 2022. Adding camps, seminars, and special events for children, adults and seniors will expand opportunities to learn about the local history of the community.



Goal #2

Department: History Museum

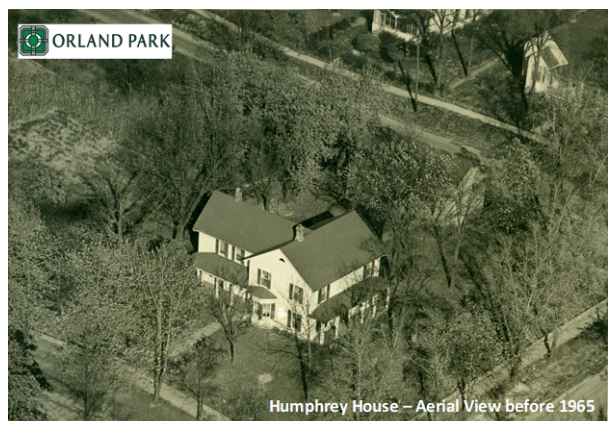
Transition the ownership of the John Humphrey House and Hostert Cabins from the Orland Park Historical Society to the Village of Orland Park.



Goal #3

Department: History Museum

Produce a gala fund raiser event in support of the John Humphrey House in 2022.



Goal #4

Department: History Museum

Initiate repairs, renovation and interpretation of the John Humphrey House, Hostert Cabins and Slaughter House in 2022.



Goal #5

Department: Stellwagen Farm Foundation

Renovate and interpret the Stellwagen Farmhouse for programming and special event use.



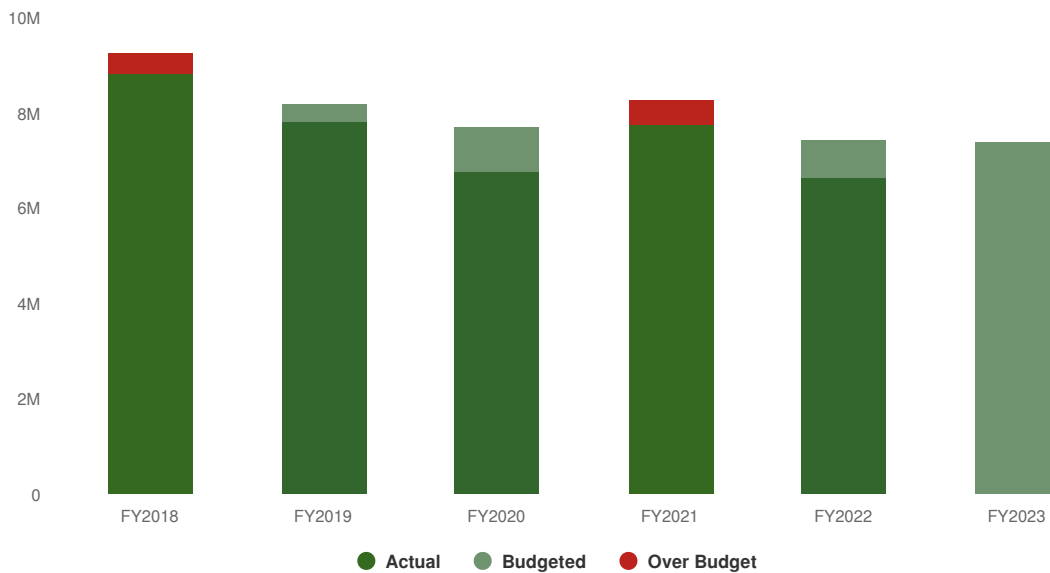
Internal Service - Insurance Fund

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.

Expenditures Summary

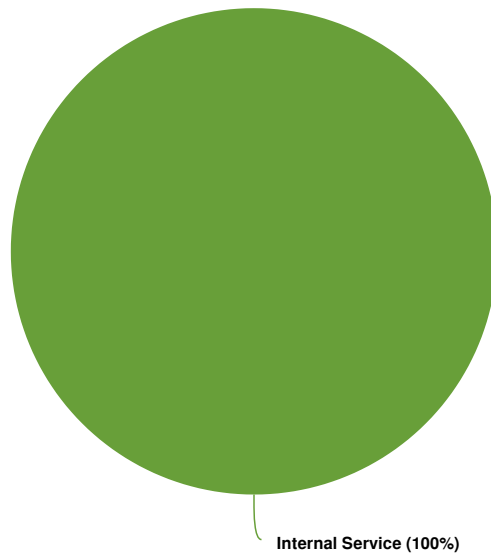
\$7,394,401 **-\$17,096**
(-0.23% vs. prior year)

Internal Service - Insurance Fund Proposed and Historical Budget vs. Actual

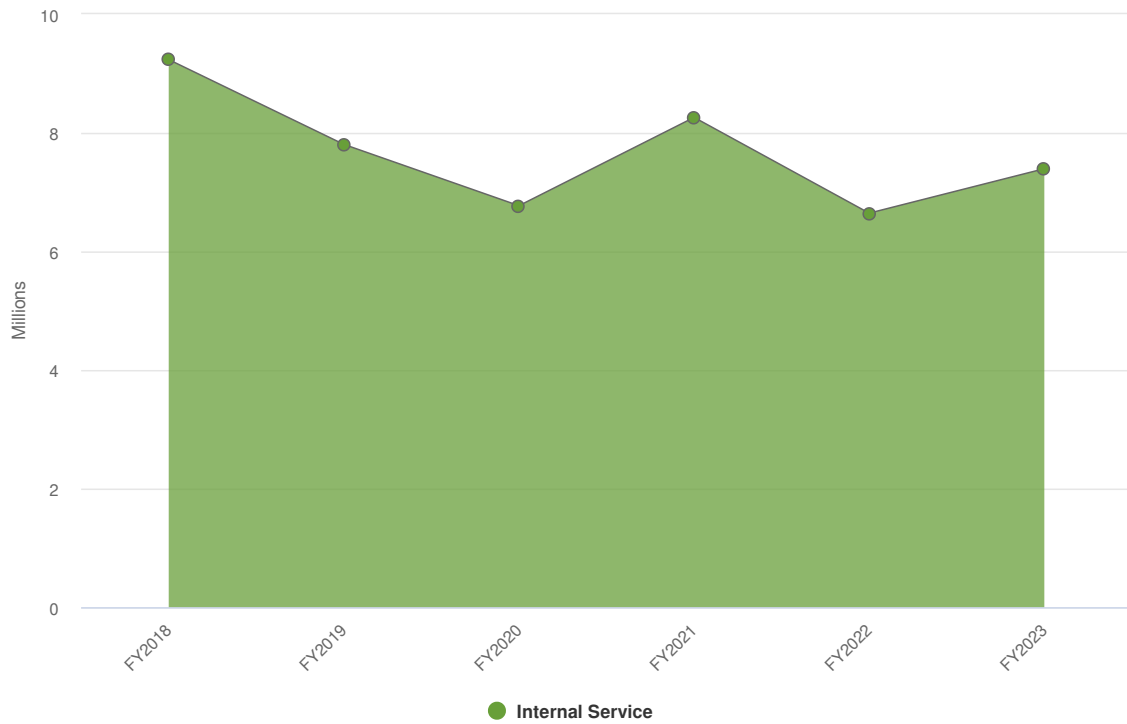


Expenditures by Fund

2023 Expenditures by Fund



Budgeted and Historical 2023 Expenditures by Fund



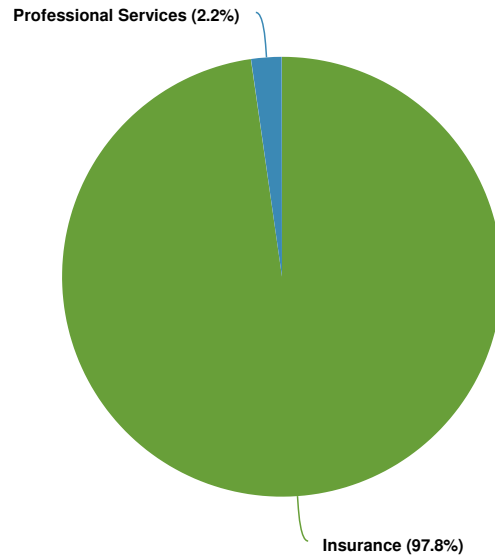
Name	Account ID	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)	Notes
Internal Service		\$6,644,786	\$7,411,497	\$7,394,401	-0.2%	



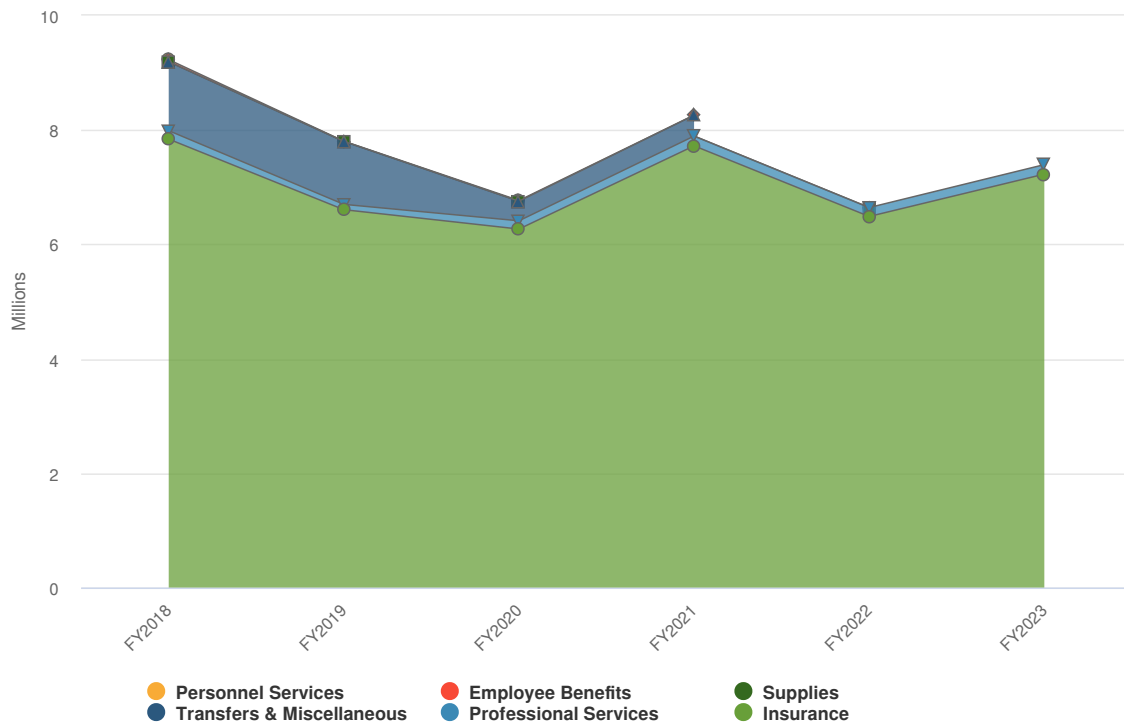
Name	Account ID	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)	Notes
Total Internal Service:		\$6,644,786	\$7,411,497	\$7,394,401	-0.2%	

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



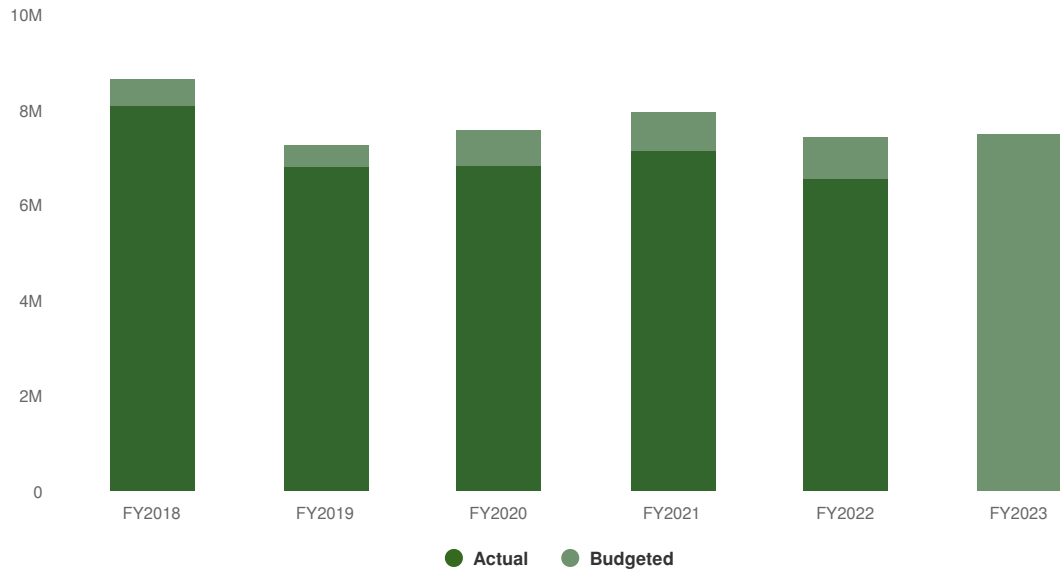
Name	Account ID	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)	Notes
Expense Objects		\$6,644,786	\$7,411,497	\$7,394,401	-0.2%	
Total Expense Objects:		\$6,644,786	\$7,411,497	\$7,394,401	-0.2%	

Revenues Summary

\$7,475,000 **\$43,115**
 (0.58% vs. prior year)

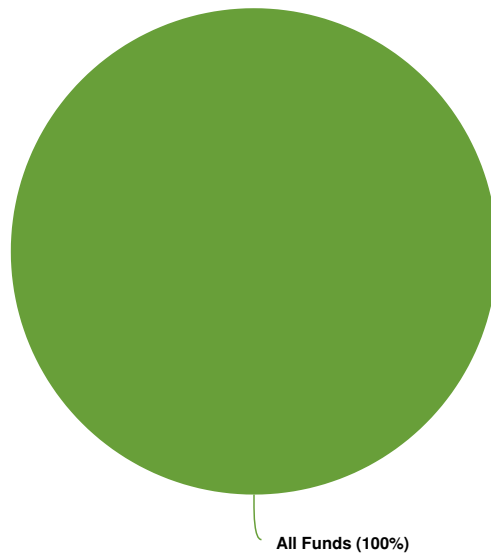


Internal Service - Insurance Fund Proposed and Historical Budget vs. Actual

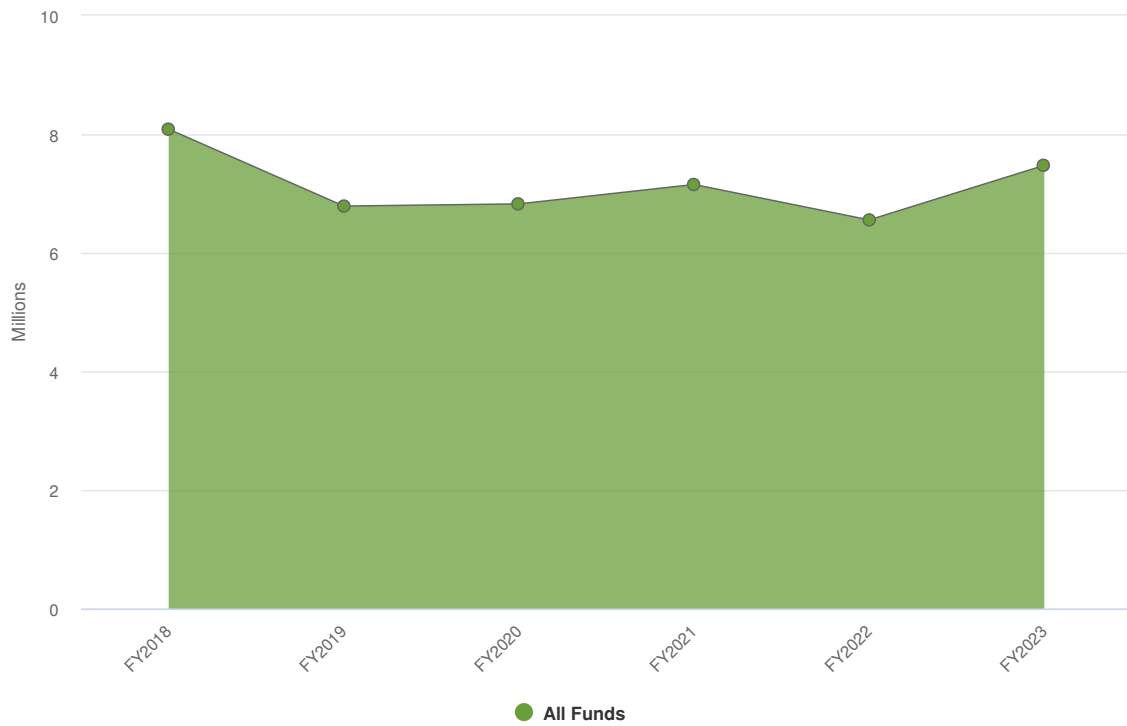


Revenue by Fund

2023 Revenue by Fund



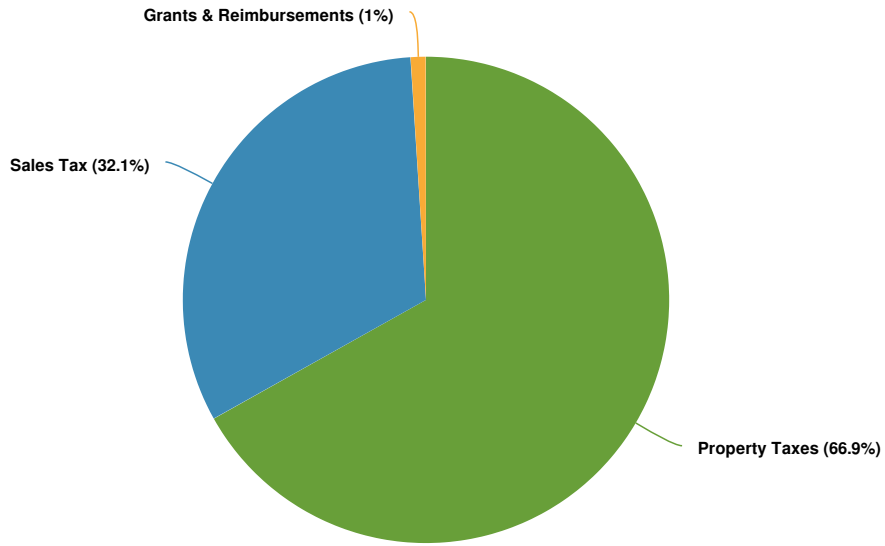
Budgeted and Historical 2023 Revenue by Fund



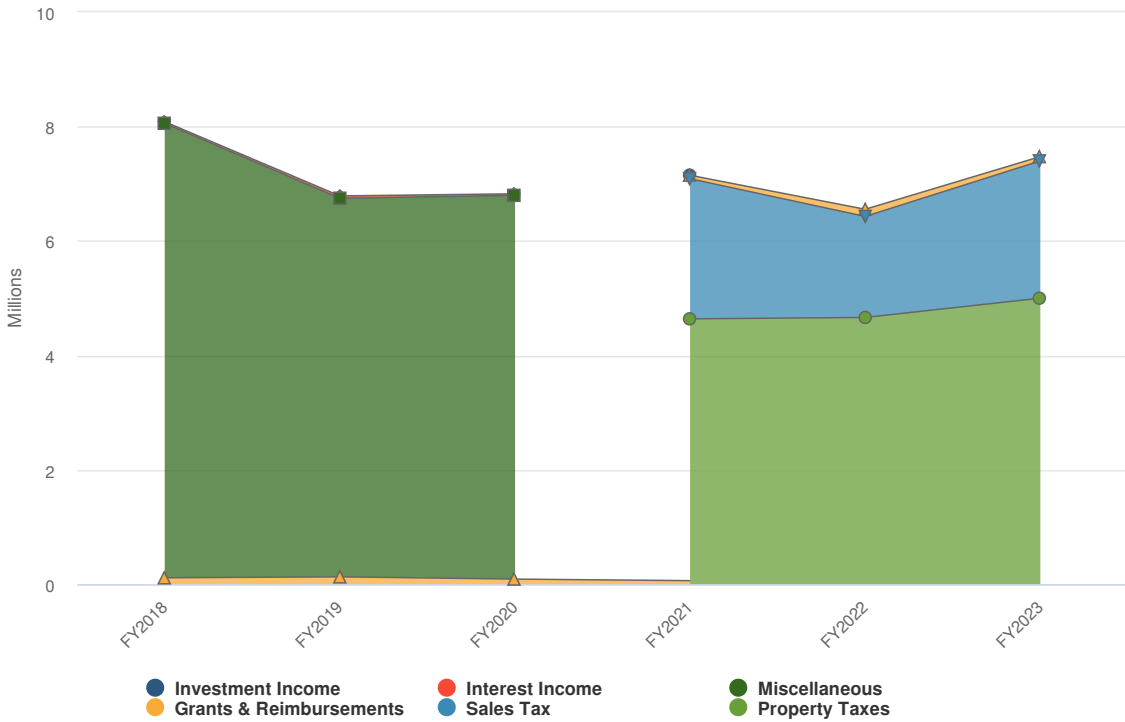
Name	Account ID	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)	Notes
All Funds						
Proprietary Funds						
Internal Service						
INVESTMENT INCOME	610-350000	\$0	\$9,000	\$0	-100%	
INTEREST INCOME	610-350100	\$0	\$175	\$0	-100%	
EE & ER CONTRIBUTIONS	610-335400	\$4,662,710	\$4,662,710	\$5,000,000	7.2%	
INSURANCE SRVC/LIABILITY FEE	610-336200	\$1,766,753	\$2,700,000	\$2,400,000	-11.1%	
MISCELLANEOUS REIMBURSEMENTS	610-320500	\$125,000	\$60,000	\$75,000	25%	
Total Internal Service:		\$6,554,463	\$7,431,885	\$7,475,000	0.6%	
Total Proprietary Funds:		\$6,554,463	\$7,431,885	\$7,475,000	0.6%	
Total All Funds:		\$6,554,463	\$7,431,885	\$7,475,000	0.6%	

Revenues by Source

Projected 2023 Revenues by Source



Budgeted and Historical 2023 Revenues by Source



Name	Account ID	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)	Notes

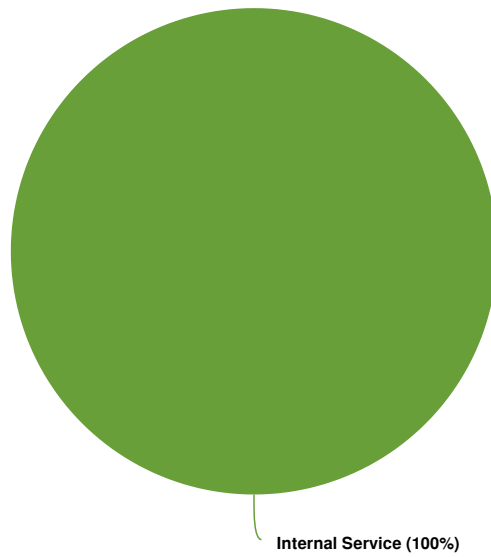


Name	Account ID	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)	Notes
Revenue Source						
Investment Income						
INVESTMENT INCOME	610-350000	\$0	\$9,000	\$0	-100%	
INTEREST INCOME	610-350100	\$0	\$175	\$0	-100%	
Total Investment Income:		\$0	\$9,175	\$0	-100%	
Property Taxes						
EE & ER CONTRIBUTIONS	610-335400	\$4,662,710	\$4,662,710	\$5,000,000	7.2%	
Total Property Taxes:		\$4,662,710	\$4,662,710	\$5,000,000	7.2%	
Sales Tax						
INSURANCE SRVC/LIABILITY FEE	610-336200	\$1,766,753	\$2,700,000	\$2,400,000	-11.1%	
Total Sales Tax:		\$1,766,753	\$2,700,000	\$2,400,000	-11.1%	
Grants & Reimbursements						
MISCELLANEOUS REIMBURSEMENTS	610-320500	\$125,000	\$60,000	\$75,000	25%	
Total Grants & Reimbursements:		\$125,000	\$60,000	\$75,000	25%	
Total Revenue Source:		\$6,554,463	\$7,431,885	\$7,475,000	0.6%	

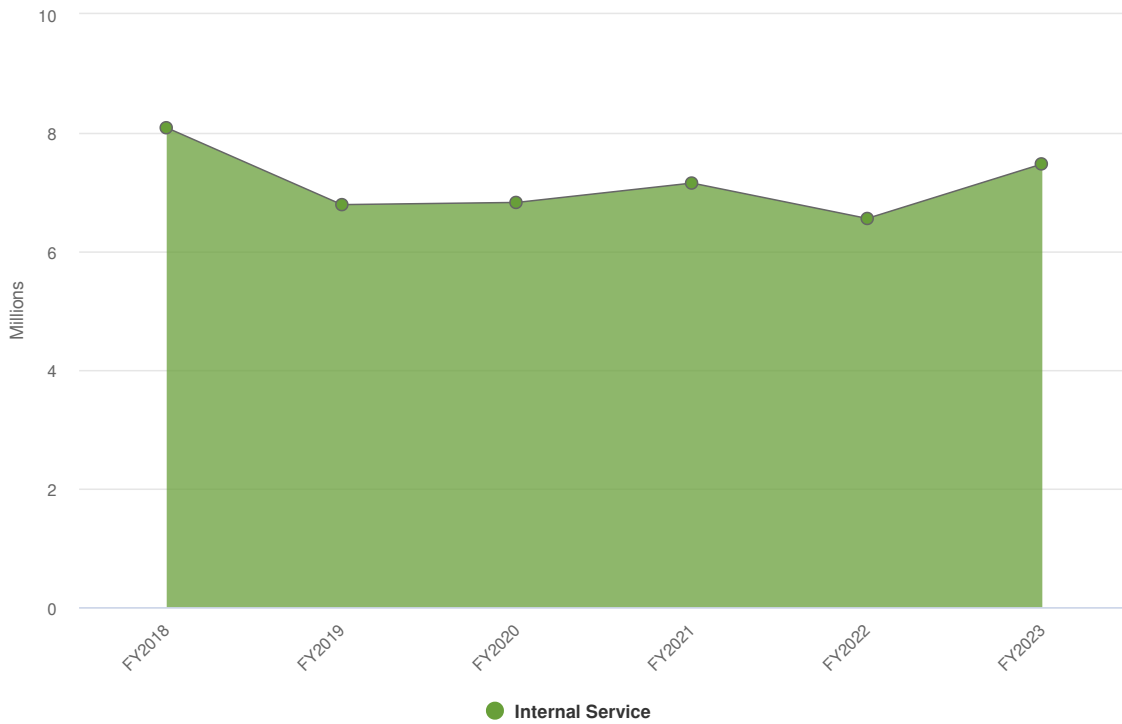


Revenue by Department

Projected 2023 Revenue by Department



Budgeted and Historical 2023 Revenue by Department



Name	Account ID	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)	Notes



Name	Account ID	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)	Notes
Revenue						
Internal Service						
INVESTMENT INCOME	610-350000	\$0	\$9,000	\$0	-100%	
INTEREST INCOME	610-350100	\$0	\$175	\$0	-100%	
EE & ER CONTRIBUTIONS	610-335400	\$4,662,710	\$4,662,710	\$5,000,000	7.2%	
INSURANCE SRVC/LIABILITY FEE	610-336200	\$1,766,753	\$2,700,000	\$2,400,000	-11.1%	
MISCELLANEOUS REIMBURSEMENTS	610-320500	\$125,000	\$60,000	\$75,000	25%	
Total Internal Service:		\$6,554,463	\$7,431,885	\$7,475,000	0.6%	
Total Revenue:		\$6,554,463	\$7,431,885	\$7,475,000	0.6%	

Capital Projects Funds

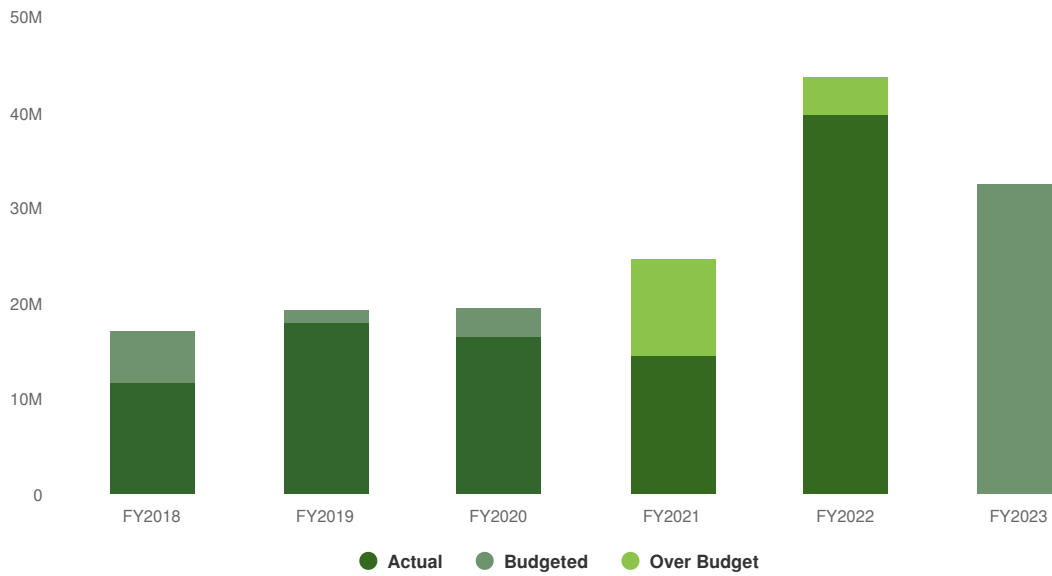
Jim Culotta
Assistant Village Manager

Capital projects are undertaken by the Public Works, Engineering, IT, and Recreation Departments. These projects are new investments for the Village that support strategic goals of the Village Board. For additional information on capital projects, visit the [Capital Projects section](#) of the budget

Revenues Summary

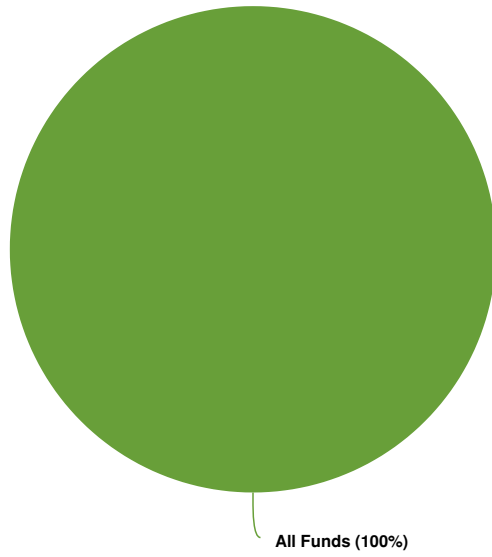
\$32,623,000 **-\$7,141,488**
(-17.96% vs. prior year)

Capital Projects Funds Proposed and Historical Budget vs. Actual

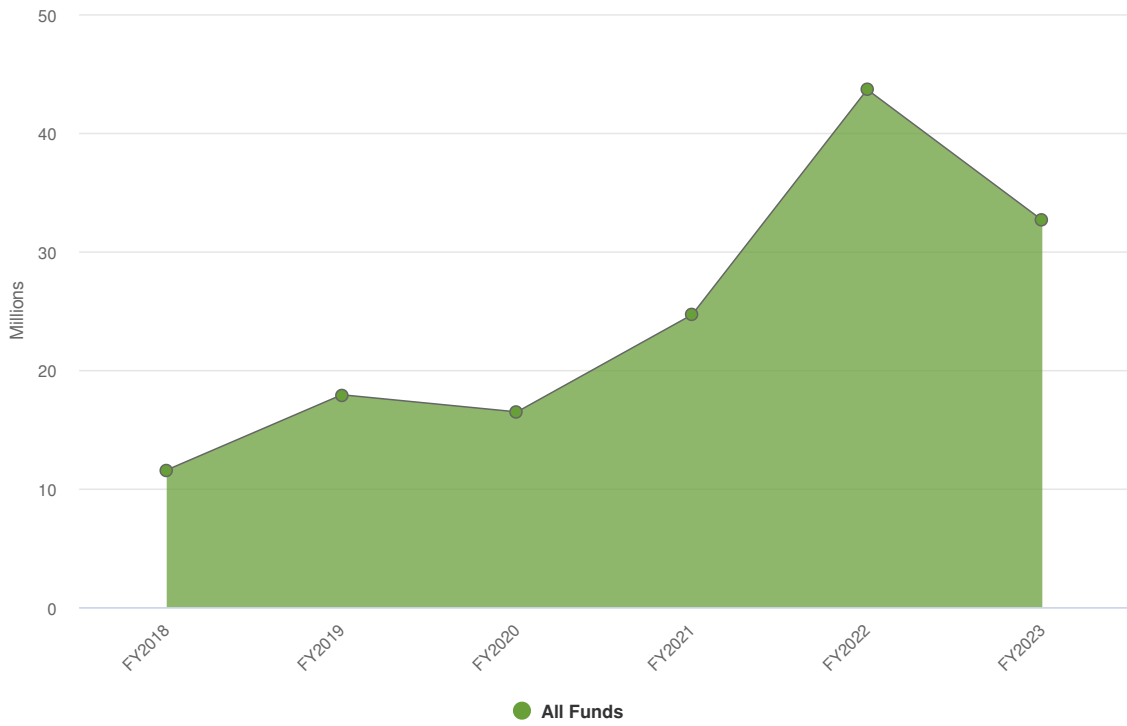


Revenue by Fund

2023 Revenue by Fund



Budgeted and Historical 2023 Revenue by Fund



Name	Account ID	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)	Notes

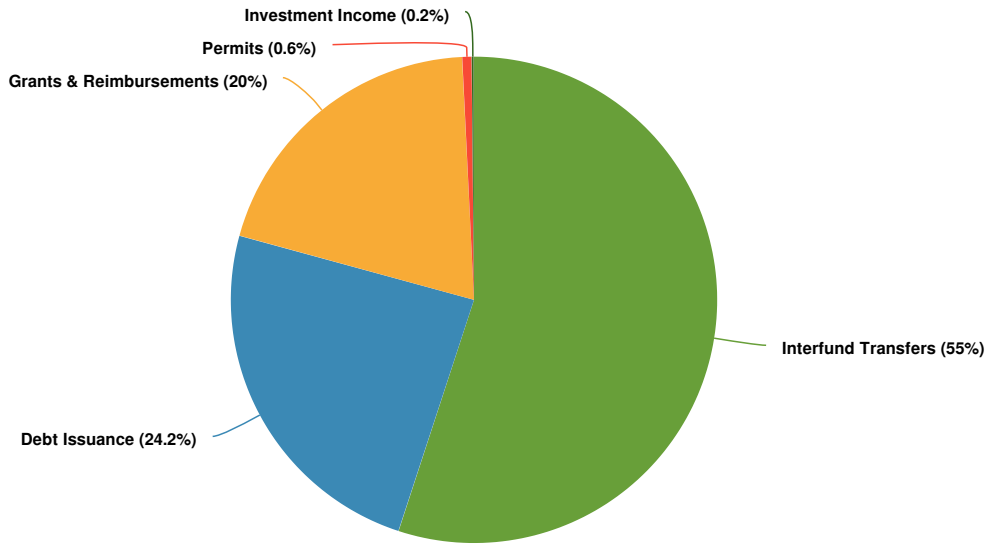


Name	Account ID	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)	Notes
All Funds						
Governmental						
Capital Projects						
INVESTMENT INCOME	300-350000	\$10,000	\$55,933	\$50,000	-10.6%	
INTEREST INCOME	300-350100	\$0	\$2,416	\$0	-100%	
BOND PROCEEDS	300-355000	\$22,867,800	\$12,500,000	\$7,900,000	-36.8%	
TRANSFERS IN - GENERAL	300-395100	\$8,900,000	\$10,403,101	\$9,460,000	-9.1%	
TRANSFERS IN - HRST FUND	300-395210	\$9,000,000	\$9,200,000	\$6,150,000	-33.2%	
TRANSFERS IN - PARK DEV FUND	300-395220	\$0		\$1,345,000	N/A	
TRANSFERS IN -MFT FUND	300-395230	\$2,494,169	\$2,494,169	\$0	-100%	
TRANSFERS IN- ROAD EXACTION FD	300-395250	\$0		\$1,000,000	N/A	
ROAD EXACTION FEES	250-331800	\$300,000	\$200,000	\$200,000	0%	
MISCELLANEOUS REIMBURSEMENTS	300-320500	\$75,000	\$486,500	\$0	-100%	
STATE GRANTS	300-320600	\$0	\$80,000	\$680,000	750%	
FEDERAL GRANTS	300-320700	\$0	\$4,342,369	\$2,840,000	-34.6%	
MISCELLANEOUS GRANTS	300-320900	\$0	\$0	\$2,998,000	N/A	
Total Capital Projects:		\$43,646,969	\$39,764,488	\$32,623,000	-18%	
Total Governmental:		\$43,646,969	\$39,764,488	\$32,623,000	-18%	
Total All Funds:		\$43,646,969	\$39,764,488	\$32,623,000	-18%	

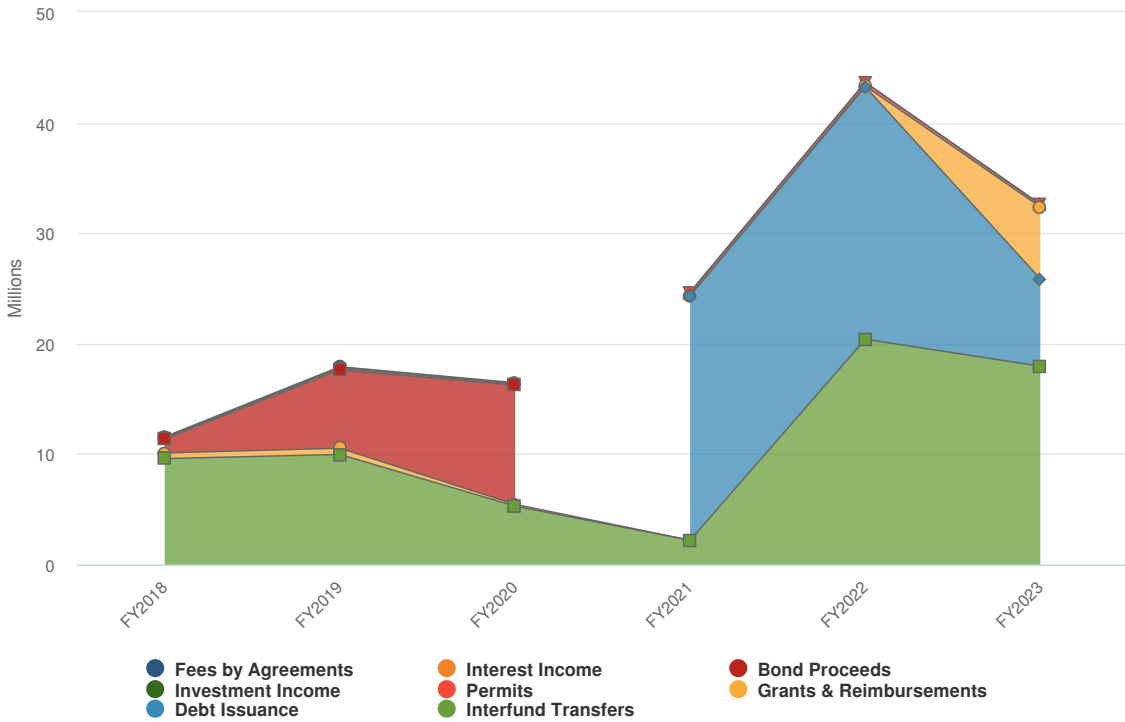


Revenues by Source

Projected 2023 Revenues by Source



Budgeted and Historical 2023 Revenues by Source



Name	Account ID	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)	Notes

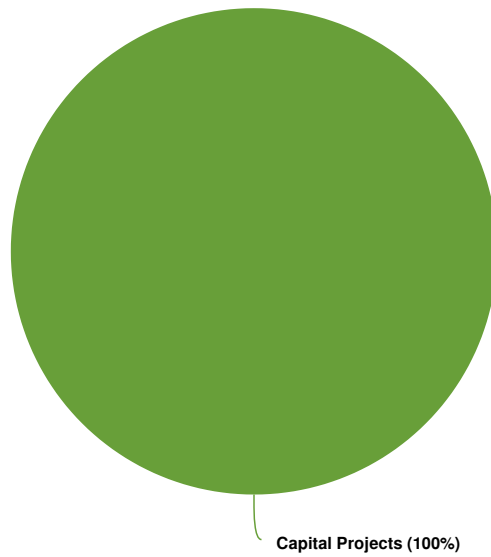


Name	Account ID	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)	Notes
Revenue Source						
Investment Income						
INVESTMENT INCOME	300-350000	\$10,000	\$55,933	\$50,000	-10.6%	
INTEREST INCOME	300-350100	\$0	\$2,416	\$0	-100%	
Total Investment Income:		\$10,000	\$58,349	\$50,000	-14.3%	
Debt Issuance						
BOND PROCEEDS	300-355000	\$22,867,800	\$12,500,000	\$7,900,000	-36.8%	
Total Debt Issuance:		\$22,867,800	\$12,500,000	\$7,900,000	-36.8%	
Interfund Transfers						
TRANSFERS IN - GENERAL	300-395100	\$8,900,000	\$10,403,101	\$9,460,000	-9.1%	
TRANSFERS IN - HRST FUND	300-395210	\$9,000,000	\$9,200,000	\$6,150,000	-33.2%	
TRANSFERS IN - PARK DEV FUND	300-395220	\$0		\$1,345,000	N/A	
TRANSFERS IN -MFT FUND	300-395230	\$2,494,169	\$2,494,169	\$0	-100%	
TRANSFERS IN- ROAD EXACTION FD	300-395250	\$0		\$1,000,000	N/A	
Total Interfund Transfers:		\$20,394,169	\$22,097,270	\$17,955,000	-18.7%	
Permits						
ROAD EXACTION FEES	250-331800	\$300,000	\$200,000	\$200,000	0%	
Total Permits:		\$300,000	\$200,000	\$200,000	0%	
Grants & Reimbursements						
MISCELLANEOUS REIMBURSEMENTS	300-320500	\$75,000	\$486,500	\$0	-100%	
STATE GRANTS	300-320600	\$0	\$80,000	\$680,000	750%	
FEDERAL GRANTS	300-320700	\$0	\$4,342,369	\$2,840,000	-34.6%	
MISCELLANEOUS GRANTS	300-320900	\$0	\$0	\$2,998,000	N/A	
Total Grants & Reimbursements:		\$75,000	\$4,908,869	\$6,518,000	32.8%	
Total Revenue Source:		\$43,646,969	\$39,764,488	\$32,623,000	-18%	



Revenue by Department

Projected 2023 Revenue by Department



Budgeted and Historical 2023 Revenue by Department



Name	Account ID	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)	Notes



Name	Account ID	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)	Notes
Revenue						
Capital Projects						
INVESTMENT INCOME	300-350000	\$10,000	\$55,933	\$50,000	-10.6%	
INTEREST INCOME	300-350100	\$0	\$2,416	\$0	-100%	
BOND PROCEEDS	300-355000	\$22,867,800	\$12,500,000	\$7,900,000	-36.8%	
TRANSFERS IN - GENERAL	300-395100	\$8,900,000	\$10,403,101	\$9,460,000	-9.1%	
TRANSFERS IN - HRST FUND	300-395210	\$9,000,000	\$9,200,000	\$6,150,000	-33.2%	
TRANSFERS IN - PARK DEV FUND	300-395220	\$0		\$1,345,000	N/A	
TRANSFERS IN -MFT FUND	300-395230	\$2,494,169	\$2,494,169	\$0	-100%	
TRANSFERS IN- ROAD EXACTION FD	300-395250	\$0		\$1,000,000	N/A	
ROAD EXACTION FEES	250-331800	\$300,000	\$200,000	\$200,000	0%	
MISCELLANEOUS REIMBURSEMENTS	300-320500	\$75,000	\$486,500	\$0	-100%	
STATE GRANTS	300-320600	\$0	\$80,000	\$680,000	750%	
FEDERAL GRANTS	300-320700	\$0	\$4,342,369	\$2,840,000	-34.6%	
MISCELLANEOUS GRANTS	300-320900	\$0	\$0	\$2,998,000	N/A	
Total Capital Projects:		\$43,646,969	\$39,764,488	\$32,623,000	-18%	
Total Revenue:		\$43,646,969	\$39,764,488	\$32,623,000	-18%	

Goal #1

Execute projects on time, under budget, and with good quality.



Special Revenue Funds

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.

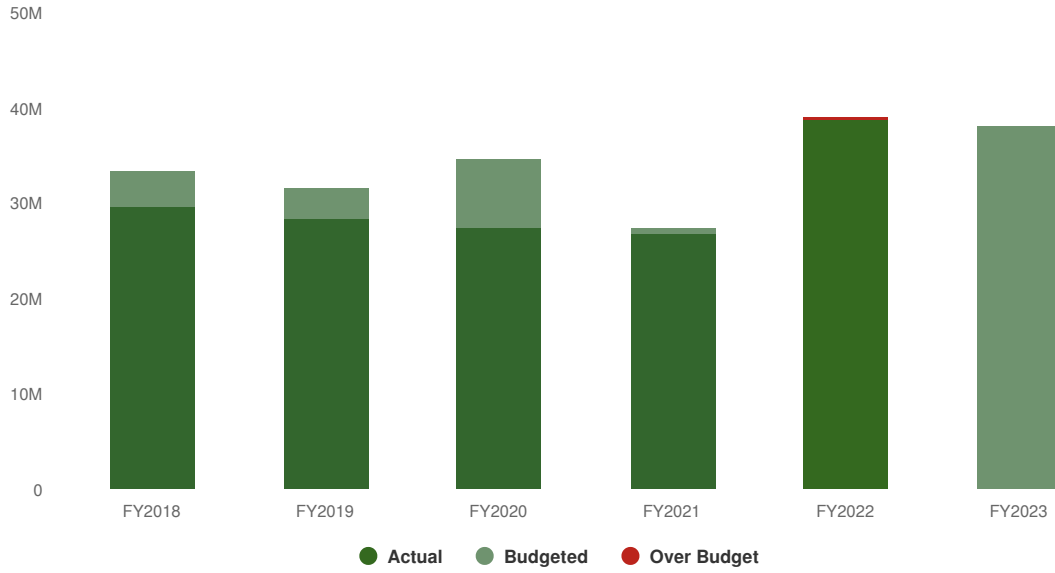
Expenses of the Motor Fuel Tax Fund are recorded on a monthly basis as departmental cost transfers to reimburse the Village's General Fund for IDOT approved expenditures for road maintenance and improvement programs charged to the General Fund's Public Works – Streets Division.

Expenditures Summary

\$38,038,699 **-\$711,908**
(-1.84% vs. prior year)

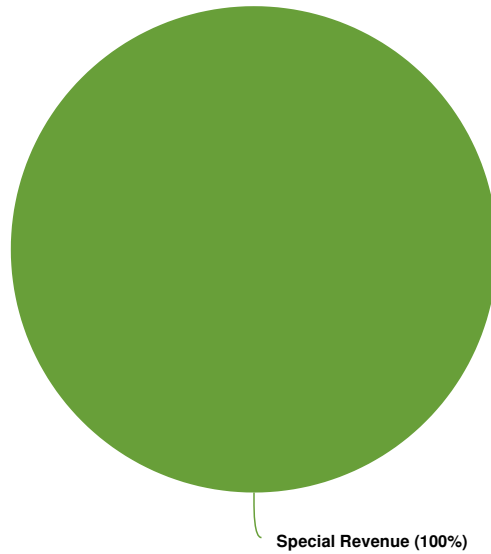


Special Revenue Funds Proposed and Historical Budget vs. Actual

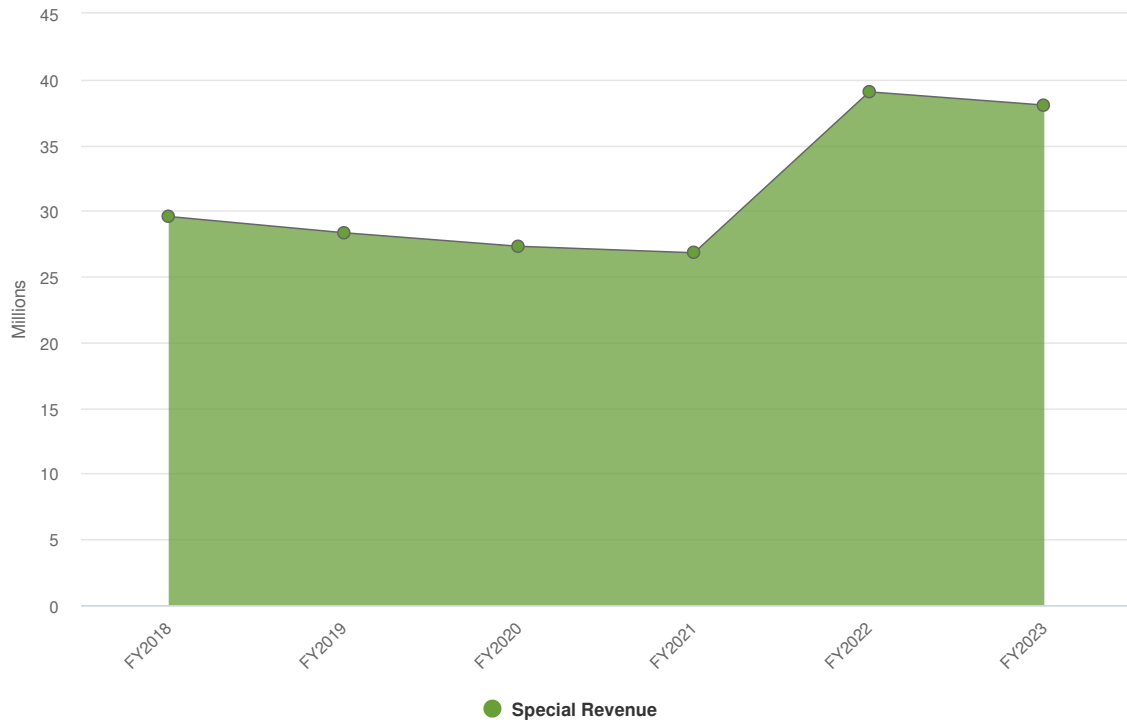


Expenditures by Fund

2023 Expenditures by Fund



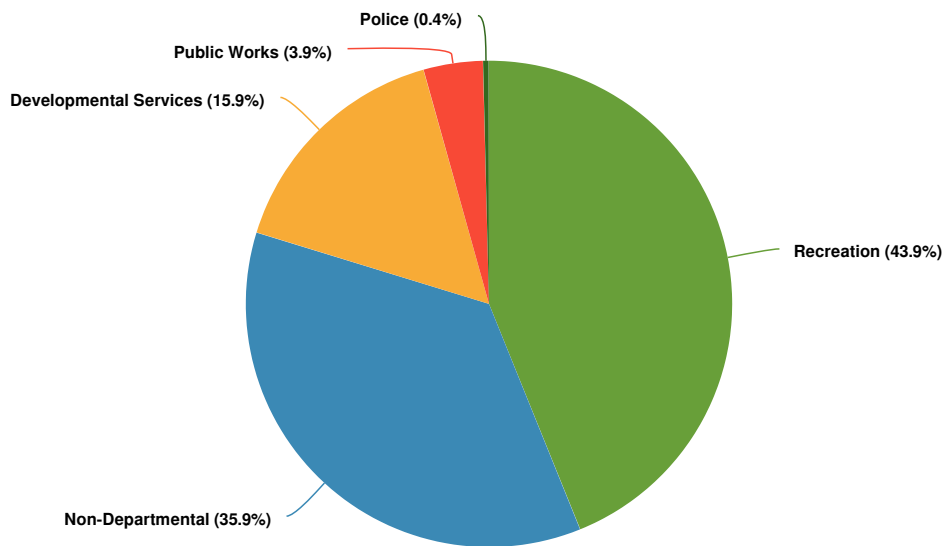
Budgeted and Historical 2023 Expenditures by Fund



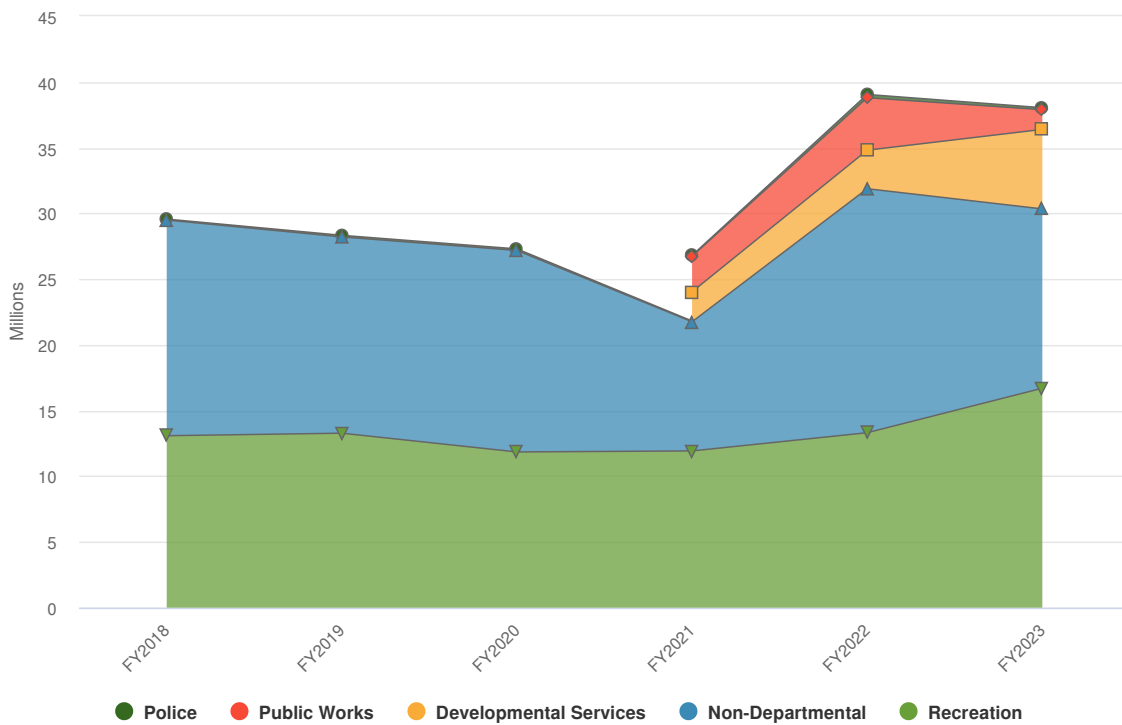
Name	Account ID	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)	Notes
Special Revenue		\$39,047,960	\$38,750,607	\$38,038,699	-1.8%	
Total Special Revenue:		\$39,047,960	\$38,750,607	\$38,038,699	-1.8%	

Expenditures by Function

Budgeted Expenditures by Function



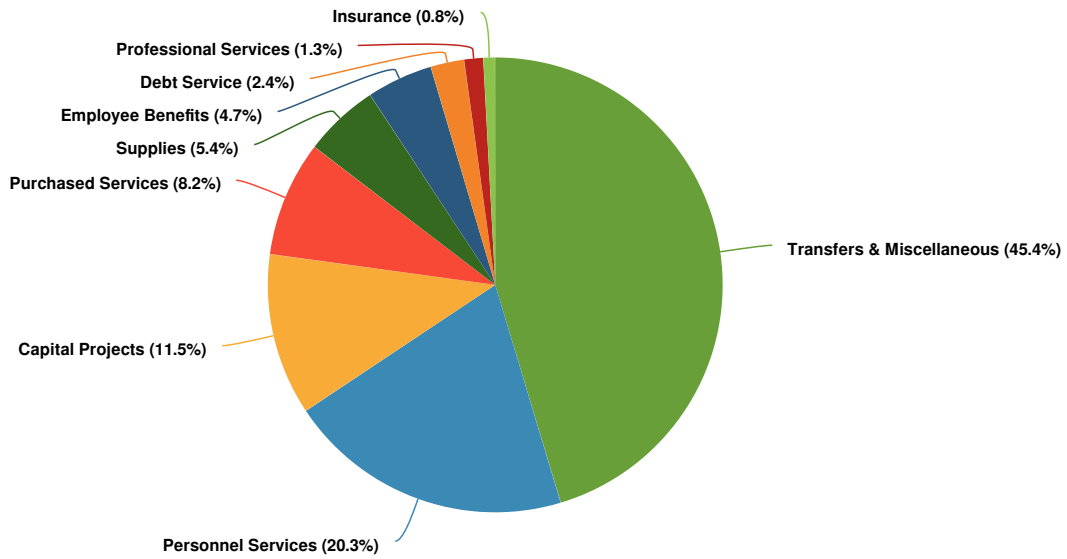
Budgeted and Historical Expenditures by Function



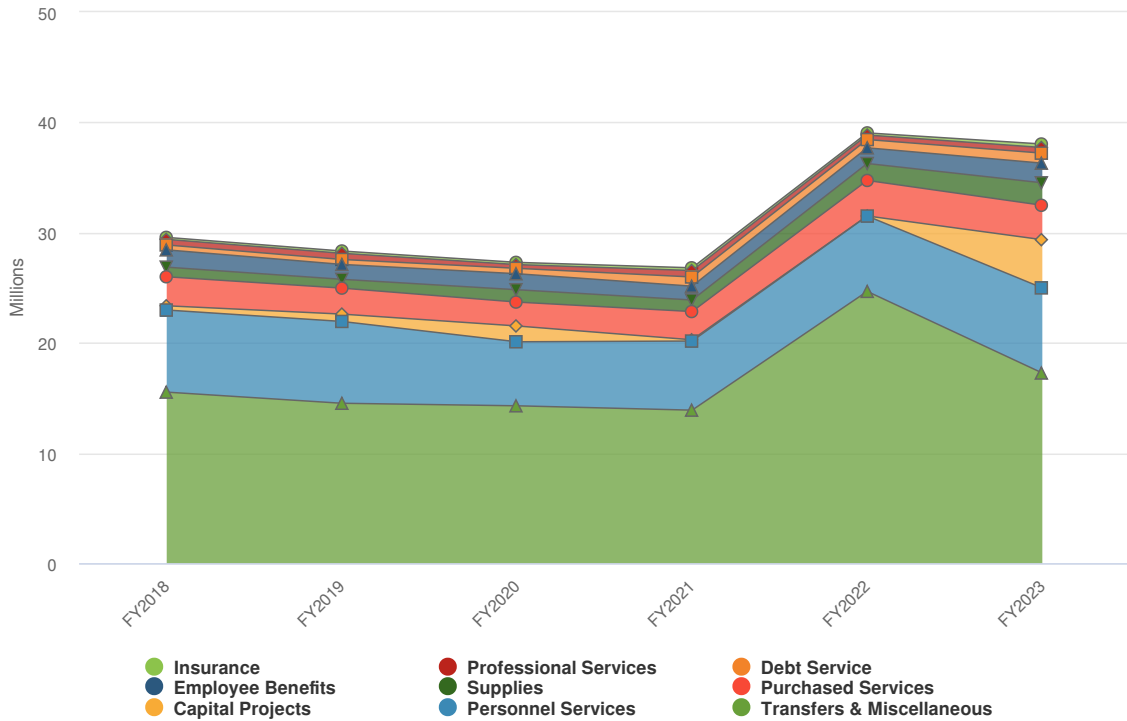
Name	Account ID	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)	Notes
Expenditures						
Developmental Services						
Main Street Triangle		\$2,931,940	\$2,405,541	\$6,050,105	151.5%	
Total Developmental Services:		\$2,931,940	\$2,405,541	\$6,050,105	151.5%	
Police						
State Seizure		\$50,000	\$0	\$50,000	N/A	
Federal Forfeiture		\$198,000	\$0	\$100,000	N/A	
Total Police:		\$248,000	\$0	\$150,000	N/A	
Public Works						
Motor Fuel		\$3,994,169	\$3,994,169	\$1,500,000	-62.4%	
Total Public Works:		\$3,994,169	\$3,994,169	\$1,500,000	-62.4%	
Recreation						
Recreation-Special Recreation		\$362,759	\$655,395	\$667,885	1.9%	
Rec - IT		\$91,322	\$0	\$93,818	N/A	
Rec - NRF		\$0	\$0	\$1,388,220	N/A	
Recreation Administration		\$2,831,572	\$2,921,407	\$3,633,391	24.4%	
Recreation Athletics/Fields		\$2,625,394	\$2,787,425	\$2,509,815	-10%	
Recreation - Programs		\$927,441	\$1,011,118	\$973,000	-3.8%	
Centennial Park Aquatic Center		\$2,014,542	\$1,890,259	\$1,264,330	-33.1%	
Orland Park Health & Fitness		\$3,027,213	\$3,003,699	\$3,221,875	7.3%	
Sportsplex		\$1,113,520	\$1,444,707	\$1,151,570	-20.3%	
Rec - Civic Center		\$306,869	\$399,013	\$348,150	-12.7%	
Orland Park Heritage		\$0	\$0	\$87,540	N/A	
Parks Development		\$8,000	\$1,000	\$1,356,000	135,500%	
Total Recreation:		\$13,308,633	\$14,114,023	\$16,695,594	18.3%	
Non-Departmental						
Home Rule Sales Tax		\$18,565,219	\$18,236,875	\$13,643,000	-25.2%	
Total Non-Departmental:		\$18,565,219	\$18,236,875	\$13,643,000	-25.2%	
Total Expenditures:		\$39,047,960	\$38,750,607	\$38,038,699	-1.8%	

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type

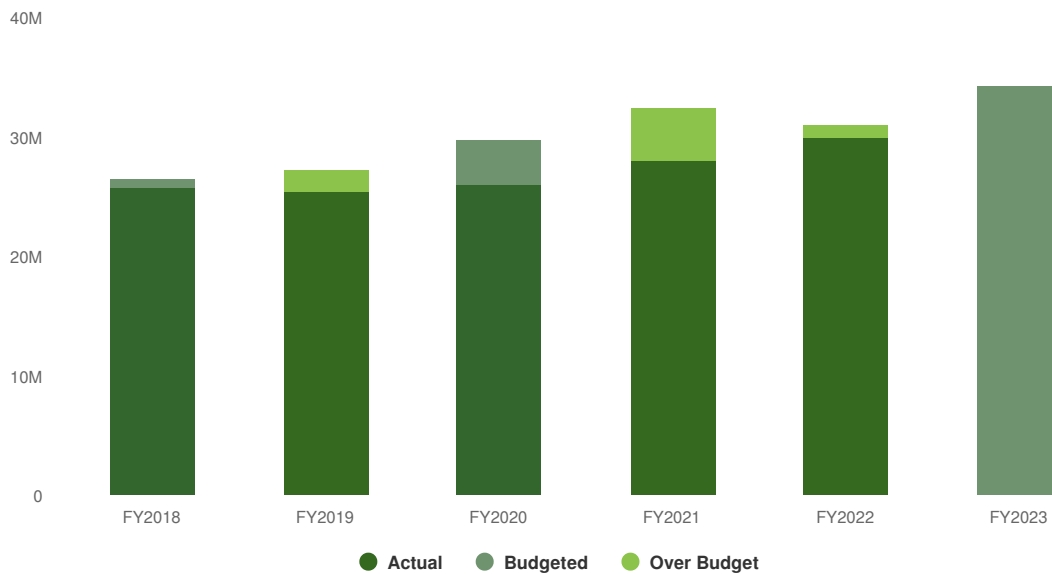


Name	Account ID	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)	Notes
Expense Objects						
Personnel Services		\$6,839,597	\$7,568,232	\$7,725,429	2.1%	
Employee Benefits		\$1,423,236	\$1,397,745	\$1,785,255	27.7%	
Professional Services		\$412,732	\$556,865	\$510,465	-8.3%	
Purchased Services		\$3,223,389	\$3,271,088	\$3,123,210	-4.5%	
Insurance		\$192,532	\$246,060	\$319,314	29.8%	
Supplies		\$1,537,447	\$1,290,488	\$2,038,616	58%	
Capital Projects		\$7,000	\$0	\$4,375,500	N/A	
Debt Service		\$750,492	\$88,788	\$908,966	923.7%	
Transfers & Miscellaneous		\$24,661,535	\$24,331,341	\$17,251,945	-29.1%	
Total Expense Objects:		\$39,047,960	\$38,750,607	\$38,038,699	-1.8%	

Revenues Summary

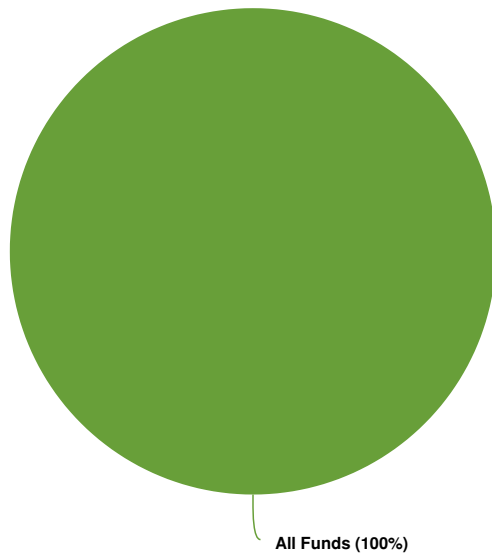
\$34,313,507 **\$4,350,394**
 (14.52% vs. prior year)

Special Revenue Funds Proposed and Historical Budget vs. Actual

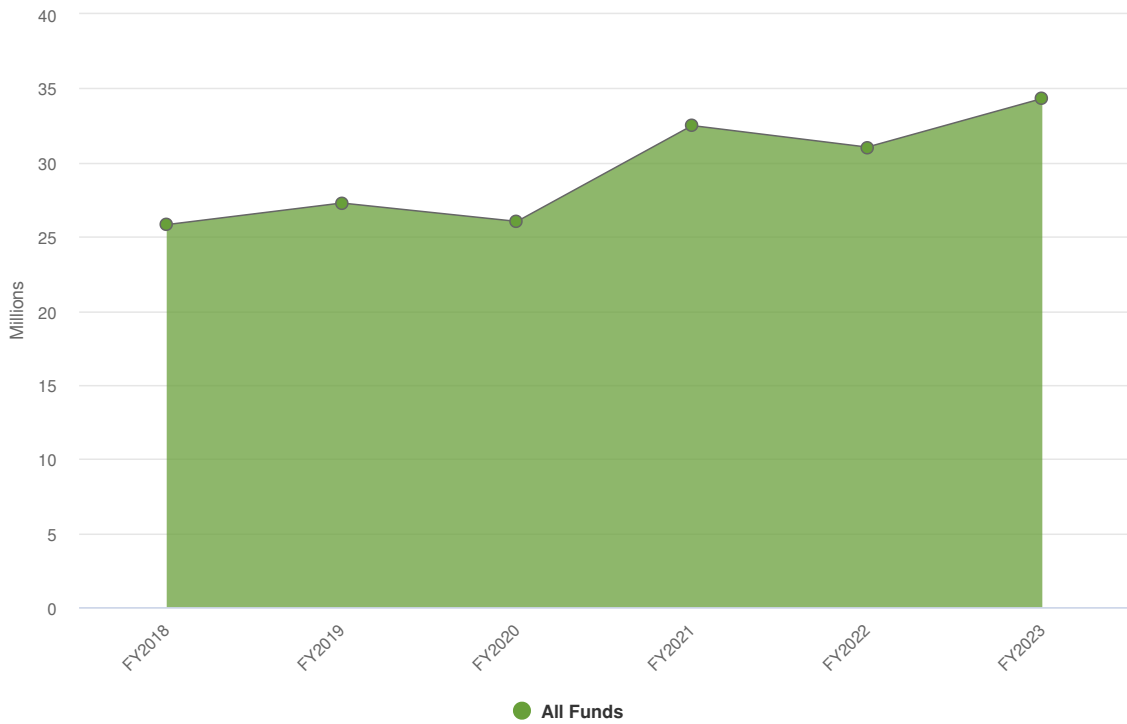


Revenue by Fund

2023 Revenue by Fund



Budgeted and Historical 2023 Revenue by Fund



Name	Account ID	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)	Notes



Name	Account ID	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)	Notes
All Funds						
Governmental						
Special Revenue						
HOME RULE SALES TAX	210-310000	\$13,054,000	\$12,402,474	\$13,315,000	7.4%	
MOTOR FUEL TAX	230-311600	\$2,393,492	\$2,533,081	\$2,522,016	-0.4%	
CIVIC CENTER RENTAL	200-337100	\$190,000	\$185,000	\$185,000	0%	
BUILDING RENTAL	2009200-337000	\$92,475	\$65,000	\$65,000	0%	
FIELD RENTAL	2009200-337020	\$247,000	\$212,000	\$240,000	13.2%	
SKI & SKATE RENTAL	2009200-337030	\$23,480	\$20,000	\$20,000	0%	
KAYAK & PADDLEBOAT	2009200-337040	\$7,900	\$4,000	\$5,000	25%	
EQUIPMENT/LOCKER RENTAL	2009200-337050	\$1,300	\$4,000	\$4,000	0%	
BUILDING RENTAL	2009300-337000	\$19,100	\$12,000	\$12,000	0%	
EQUIPMENT/LOCKER RENTAL	2009300-337050	\$1,540	\$1,500	\$1,500	0%	
EQUIPMENT/LOCKER RENTAL	2009310-337050	\$2,615	\$2,496	\$2,496	0%	
BUILDING RENTAL	2009320-337000	\$212,900	\$203,000	\$215,000	5.9%	
GROUND LEASE PAYMENTS	310-337090	\$770,000	\$770,000	\$770,000	0%	
STATE SEIZURES	240-360250	\$0	\$2,000	\$0	-100%	
STATE FORFEITURES	240-360300	\$50,000	\$17,000	\$50,000	194.1%	
FEDERAL FORFEITURES	240-360400	\$100,000	\$10,000	\$150,000	1,400%	
CONCESSIONS PROCEEDS	2009200-380150	\$5,100	\$7,950	\$7,950	0%	
NON-RESIDENT TO RESIDENT FEE	2009200-380200	\$7,200	\$10,000	\$10,000	0%	
NON-RESIDENT ATHLETIC FEE	2009200-380250	\$15,720	\$32,000	\$32,000	0%	
SALE OF MERCH/EQUIP/MATERIAL	2009300-380050	\$600	\$700	\$700	0%	
CONCESSIONS PROCEEDS	2009300-380150	\$10,000	\$18,500	\$10,000	-45.9%	
SALE OF MERCH/EQUIP/MATERIAL	2009310-380050	\$46,344	\$53,577	\$43,977	-17.9%	
SALE OF MERCH/EQUIP/MATERIAL	2009320-380050	\$40	\$150	\$150	0%	
CONCESSIONS PROCEEDS	2009320-380150	\$150	\$400	\$400	0%	
NON-RESIDENT ATHLETIC FEE	2009320-380250	\$9,170	\$22,000	\$25,000	13.6%	
SALE OF MERCH/EQUIP/MATERIAL	2009340-380050	\$0	\$0	\$100	N/A	



Name	Account ID	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)	Notes
INVESTMENT INCOME	210-350000	\$10,000	\$35,782	\$0	-100%	
INTEREST INCOME	210-350100	\$0	\$9,372	\$0	-100%	
INVESTMENT INCOME	230-350000	\$0	\$3,255	\$0	-100%	
REVOLVING LOANS INTEREST	310-350500	\$0	\$3,652	\$0	-100%	
GIFTS & DONATIONS	2009200-370100	\$8,400	\$16,000	\$16,000	0%	
GIFTS & DONATIONS	2009210-370100	\$7,100	\$20,000	\$18,360	-8.2%	
GIFTS & DONATIONS	2009320-370100	\$2,525	\$2,000	\$2,000	0%	
GIFTS & DONATIONS	2009340-370100	\$0	\$0	\$2,000	N/A	
GIFTS & DONATIONS	220-370100	\$500	\$500	\$500	0%	
REC & PARKS PROPERTY TAX	200-312200	\$1,100,000	\$1,100,000	\$1,100,000	0%	
DOG PARK FEES	2009200-335080	\$6,570	\$7,000	\$7,000	0%	
SPA SERVICES	2009310-335010	\$70,273	\$47,307	\$54,585	15.4%	
MEDICAL INTEGRATION	2009310-335020	\$17,214	\$22,500	\$13,500	-40%	
HEALTH ASSESSMENTS	2009310-335030	\$9,230	\$15,000	\$15,000	0%	
PERSONAL TRAINING FEES	2009310-335040	\$188,876	\$246,225	\$124,200	-49.6%	
CHILDCARE FEES	2009310-335050	\$26,183	\$26,605	\$32,337	21.5%	
PERSONAL TRAINING FEES	2009320-335040	\$85,000	\$88,500	\$88,500	0%	
CHILDCARE FEES	2009320-335050	\$3,850	\$3,000	\$3,000	0%	
PARTY FEES	2009320-335060	\$13,570	\$15,000	\$25,000	66.7%	
PARTY FEES	2009340-335060	\$0	\$0	\$200	N/A	
TIF INCREMENTAL PROPERTY TAX	310-312700	\$1,360,000	\$1,307,858	\$1,431,000	9.4%	
TRANSFERS IN - HRST FUND	200-395210	\$4,700,000	\$4,500,000	\$7,300,000	62.2%	
SPECIAL EVENTS PERMITS	200-331400	\$500	\$0	\$5,000	N/A	
REC-LAND/FCLTIESFEES BY AGMT	220-331650	\$55,000	\$62,813	\$55,000	-12.4%	
REC-CASH IN LIEU FEES BY AGREE	220-331700	\$80,000	\$87,919	\$80,000	-9%	
MISCELLANEOUS REIMBURSEMENTS	2009200-320500	\$25,780	\$35,250	\$39,250	11.3%	
PROGRAM FEES	2009200-334050	\$851,636	\$819,180	\$866,205	5.7%	

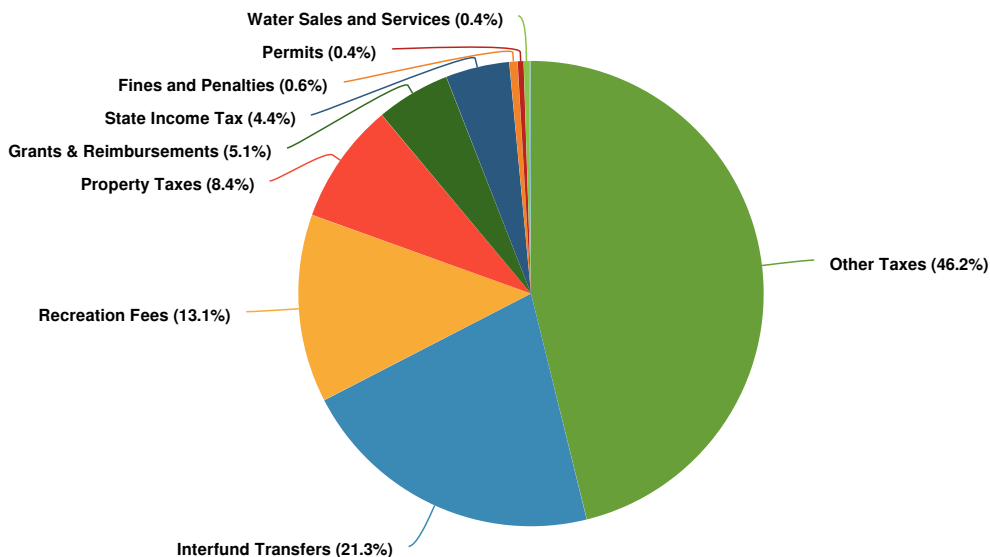
Name	Account ID	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)	Notes
MISCELLANEOUS EVENT FEES	2009200-334250	\$42,145	\$32,005	\$36,800	15%	
THEATER TICKET SALES	2009200-334400	\$2,200	\$12,000	\$18,000	50%	
THEATER REGISTRATION FEES	2009200-334450	\$2,000	\$4,220	\$4,220	0%	
THEATER MISCELLANEOUS FEES	2009200-334500	\$900	\$3,900	\$3,900	0%	
PROGRAM FEES	2009210-334050	\$151,830	\$225,815	\$230,360	2%	
MISCELLANEOUS EVENT FEES	2009210-334250	\$500	\$900	\$920	2.2%	
MISCELLANEOUS REIMBURSEMENTS	2009300-320500	\$4,310	\$6,000	\$5,000	-16.7%	
PROGRAM FEES	2009300-334050	\$76,300	\$90,000	\$70,000	-22.2%	
MISCELLANEOUS EVENT FEES	2009300-334250	\$230	\$825	\$0	-100%	
SPECIAL PROGRAMS	2009310-334000	\$79,469	\$97,500	\$71,600	-26.6%	
MISCELLANEOUS REIMBURSEMENTS	2009320-320500	\$2,070	\$2,500	\$2,000	-20%	
PROGRAM FEES	2009320-334050	\$392,790	\$372,500	\$399,500	7.2%	
MISCELLANEOUS EVENT FEES	2009320-334250	\$1,500	\$100	\$100	0%	
MISCELLANEOUS EVENT FEES	2009340-334250	\$0	\$0	\$19,000	N/A	
MISCELLANEOUS FEES	2009200-339100	\$1,225	\$1,000	\$1,000	0%	
MISCELLANEOUS FEES	2009210-339100	\$5	\$0	\$0	0%	
MISCELLANEOUS FEES	2009300-339100	\$400	\$50	\$50	0%	
MISCELLANEOUS FEES	2009320-339100	\$5,640	\$2,000	\$2,000	0%	
MISCELLANEOUS FEES	2009340-339100	\$0	\$0	\$100	N/A	
MEMBER FEES - RESIDENT	2009300-333000	\$243,600	\$195,000	\$225,000	15.4%	
MEMBER FEES - NON-RESIDENT	2009300-333050	\$101,650	\$78,000	\$90,000	15.4%	
DAILY ADMISSION FEES-RESIDENT	2009300-333150	\$112,900	\$100,000	\$100,000	0%	
DAILY ADMISSION FEES - NON-RES	2009300-333200	\$488,400	\$310,000	\$310,000	0%	
PASSES	2009300-333450	\$102,400	\$70,000	\$75,000	7.1%	
GROUP RATES	2009300-333600	\$4,700	\$5,000	\$1,000	-80%	



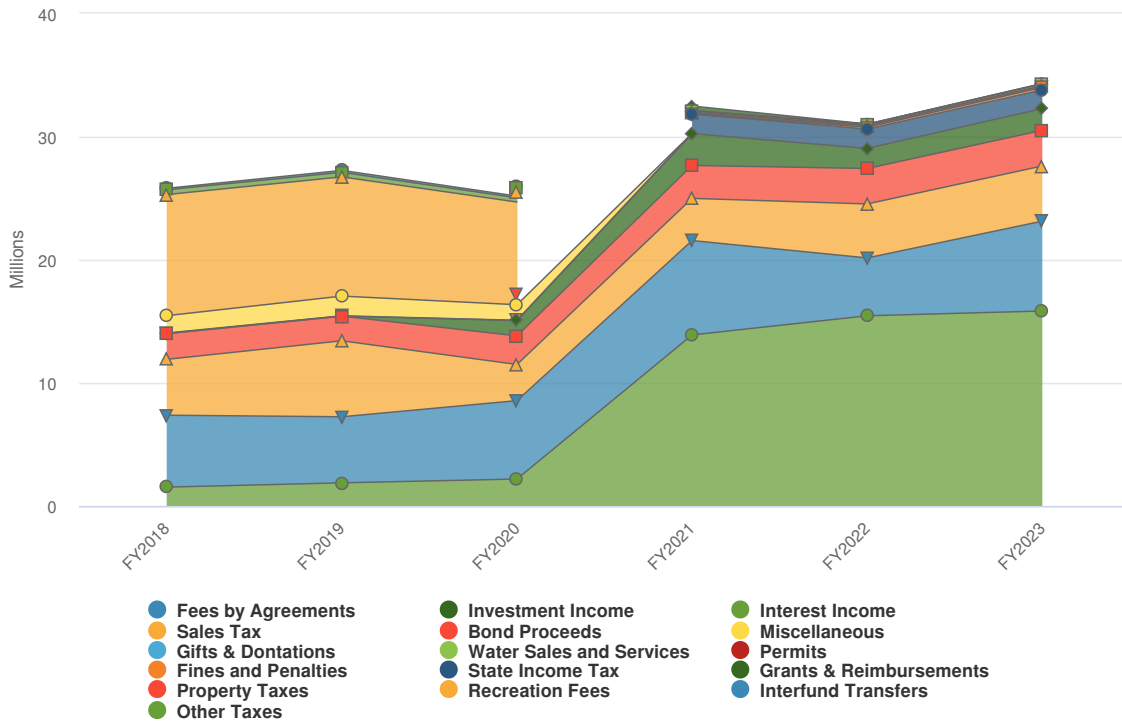
Name	Account ID	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)	Notes
MEMBER FEES - RESIDENT	2009310-333000	\$1,630,553	\$1,578,047	\$1,990,419	26.1%	
MEMBER FEES - NON-RESIDENT	2009310-333050	\$832,259	\$875,705	\$794,262	-9.3%	
PASSES	2009310-333450	\$62,005	\$56,000	\$60,000	7.1%	
MEMBER FEES - RESIDENT	2009320-333000	\$441,630	\$482,000	\$465,000	-3.5%	
MEMBER FEES - NON-RESIDENT	2009320-333050	\$178,900	\$162,000	\$182,000	12.3%	
ROCK CLIMBING FEES - RESIDENT	2009320-333250	\$6,555	\$3,800	\$6,350	67.1%	
ROCK CLIMBING FEES- NON-RES	2009320-333300	\$4,080	\$3,900	\$4,000	2.6%	
OPEN GYM FEES - RESIDENT	2009320-333350	\$69,160	\$57,500	\$70,000	21.7%	
OPEN GYM FEES - NON-RESIDENT	2009320-333400	\$105,430	\$66,200	\$107,000	61.6%	
PASSES	2009320-333450	\$1,920	\$5,100	\$2,000	-60.8%	
MEMBERSHIPS - MUSEUM	2009340-333100	\$0	\$0	\$1,000	N/A	
Total Special Revenue:		\$31,031,989	\$29,963,113	\$34,313,507	14.5%	
Total Governmental:		\$31,031,989	\$29,963,113	\$34,313,507	14.5%	
Total All Funds:		\$31,031,989	\$29,963,113	\$34,313,507	14.5%	

Revenues by Source

Projected 2023 Revenues by Source



Budgeted and Historical 2023 Revenues by Source



Name	Account ID	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)	Notes
Revenue Source						
Other Taxes						
HOME RULE SALES TAX	210-310000	\$13,054,000	\$12,402,474	\$13,315,000	7.4%	
MOTOR FUEL TAX	230-311600	\$2,393,492	\$2,533,081	\$2,522,016	-0.4%	
Total Other Taxes:		\$15,447,492	\$14,935,555	\$15,837,016	6%	
State Income Tax						
CIVIC CENTER RENTAL	200-337100	\$190,000	\$185,000	\$185,000	0%	
BUILDING RENTAL	2009200-337000	\$92,475	\$65,000	\$65,000	0%	
FIELD RENTAL	2009200-337020	\$247,000	\$212,000	\$240,000	13.2%	
SKI & SKATE RENTAL	2009200-337030	\$23,480	\$20,000	\$20,000	0%	
KAYAK & PADDLEBOAT	2009200-337040	\$7,900	\$4,000	\$5,000	25%	
EQUIPMENT/LOCKER RENTAL	2009200-337050	\$1,300	\$4,000	\$4,000	0%	
BUILDING RENTAL	2009300-337000	\$19,100	\$12,000	\$12,000	0%	
EQUIPMENT/LOCKER RENTAL	2009300-337050	\$1,540	\$1,500	\$1,500	0%	



Name	Account ID	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)	Notes
EQUIPMENT/LOCKER RENTAL	2009310-337050	\$2,615	\$2,496	\$2,496	0%	
BUILDING RENTAL	2009320-337000	\$212,900	\$203,000	\$215,000	5.9%	
GROUND LEASE PAYMENTS	310-337090	\$770,000	\$770,000	\$770,000	0%	
Total State Income Tax:		\$1,568,310	\$1,478,996	\$1,519,996	2.8%	
Fines and Penalties						
STATE SEIZURES	240-360250	\$0	\$2,000	\$0	-100%	
STATE FORFEITURES	240-360300	\$50,000	\$17,000	\$50,000	194.1%	
FEDERAL FORFEITURES	240-360400	\$100,000	\$10,000	\$150,000	1,400%	
Total Fines and Penalties:		\$150,000	\$29,000	\$200,000	589.7%	
Water Sales and Services						
CONCESSIONS PROCEEDS	2009200-380150	\$5,100	\$7,950	\$7,950	0%	
NON-RESIDENT TO RESIDENT FEE	2009200-380200	\$7,200	\$10,000	\$10,000	0%	
NON-RESIDENT ATHLETIC FEE	2009200-380250	\$15,720	\$32,000	\$32,000	0%	
SALE OF MERCH/EQUIP/MATERIAL	2009300-380050	\$600	\$700	\$700	0%	
CONCESSIONS PROCEEDS	2009300-380150	\$10,000	\$18,500	\$10,000	-45.9%	
SALE OF MERCH/EQUIP/MATERIAL	2009310-380050	\$46,344	\$53,577	\$43,977	-17.9%	
SALE OF MERCH/EQUIP/MATERIAL	2009320-380050	\$40	\$150	\$150	0%	
CONCESSIONS PROCEEDS	2009320-380150	\$150	\$400	\$400	0%	
NON-RESIDENT ATHLETIC FEE	2009320-380250	\$9,170	\$22,000	\$25,000	13.6%	
SALE OF MERCH/EQUIP/MATERIAL	2009340-380050	\$0	\$0	\$100	N/A	
Total Water Sales and Services:		\$94,324	\$145,277	\$130,277	-10.3%	
Investment Income						
INVESTMENT INCOME	210-350000	\$10,000	\$35,782	\$0	-100%	
INTEREST INCOME	210-350100	\$0	\$9,372	\$0	-100%	
INVESTMENT INCOME	230-350000	\$0	\$3,255	\$0	-100%	
REVOLVING LOANS INTEREST	310-350500	\$0	\$3,652	\$0	-100%	
Total Investment Income:		\$10,000	\$52,061	\$0	-100%	
Gifts & Dontations						

Name	Account ID	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)	Notes
GIFTS & DONATIONS	2009200-370100	\$8,400	\$16,000	\$16,000	0%	
GIFTS & DONATIONS	2009210-370100	\$7,100	\$20,000	\$18,360	-8.2%	
GIFTS & DONATIONS	2009320-370100	\$2,525	\$2,000	\$2,000	0%	
GIFTS & DONATIONS	2009340-370100	\$0	\$0	\$2,000	N/A	
GIFTS & DONATIONS	220-370100	\$500	\$500	\$500	0%	
Total Gifts & Dontations:		\$18,525	\$38,500	\$38,860	0.9%	
Property Taxes						
REC & PARKS PROPERTY TAX	200-312200	\$1,100,000	\$1,100,000	\$1,100,000	0%	
DOG PARK FEES	2009200-335080	\$6,570	\$7,000	\$7,000	0%	
SPA SERVICES	2009310-335010	\$70,273	\$47,307	\$54,585	15.4%	
MEDICAL INTEGRATION	2009310-335020	\$17,214	\$22,500	\$13,500	-40%	
HEALTH ASSESSMENTS	2009310-335030	\$9,230	\$15,000	\$15,000	0%	
PERSONAL TRAINING FEES	2009310-335040	\$188,876	\$246,225	\$124,200	-49.6%	
CHILDCARE FEES	2009310-335050	\$26,183	\$26,605	\$32,337	21.5%	
PERSONAL TRAINING FEES	2009320-335040	\$85,000	\$88,500	\$88,500	0%	
CHILDCARE FEES	2009320-335050	\$3,850	\$3,000	\$3,000	0%	
PARTY FEES	2009320-335060	\$13,570	\$15,000	\$25,000	66.7%	
PARTY FEES	2009340-335060	\$0	\$0	\$200	N/A	
TIF INCREMENTAL PROPERTY TAX	310-312700	\$1,360,000	\$1,307,858	\$1,431,000	9.4%	
Total Property Taxes:		\$2,880,766	\$2,878,995	\$2,894,322	0.5%	
Interfund Transfers						
TRANSFERS IN - HRST FUND	200-395210	\$4,700,000	\$4,500,000	\$7,300,000	62.2%	
Total Interfund Transfers:		\$4,700,000	\$4,500,000	\$7,300,000	62.2%	
Permits						
SPECIAL EVENTS PERMITS	200-331400	\$500	\$0	\$5,000	N/A	
REC-LAND/FCLTIESFEES BY AGMT	220-331650	\$55,000	\$62,813	\$55,000	-12.4%	
REC-CASH IN LIEU FEES BY AGREE	220-331700	\$80,000	\$87,919	\$80,000	-9%	



Name	Account ID	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)	Notes
Total Permits:		\$135,500	\$150,732	\$140,000	-7.1%	
Grants & Reimbursements						
MISCELLANEOUS REIMBURSEMENTS	2009200-320500	\$25,780	\$35,250	\$39,250	11.3%	
PROGRAM FEES	2009200-334050	\$851,636	\$819,180	\$866,205	5.7%	
MISCELLANEOUS EVENT FEES	2009200-334250	\$42,145	\$32,005	\$36,800	15%	
THEATER TICKET SALES	2009200-334400	\$2,200	\$12,000	\$18,000	50%	
THEATER REGISTRATION FEES	2009200-334450	\$2,000	\$4,220	\$4,220	0%	
THEATER MISCELLANEOUS FEES	2009200-334500	\$900	\$3,900	\$3,900	0%	
PROGRAM FEES	2009210-334050	\$151,830	\$225,815	\$230,360	2%	
MISCELLANEOUS EVENT FEES	2009210-334250	\$500	\$900	\$920	2.2%	
MISCELLANEOUS REIMBURSEMENTS	2009300-320500	\$4,310	\$6,000	\$5,000	-16.7%	
PROGRAM FEES	2009300-334050	\$76,300	\$90,000	\$70,000	-22.2%	
MISCELLANEOUS EVENT FEES	2009300-334250	\$230	\$825	\$0	-100%	
SPECIAL PROGRAMS	2009310-334000	\$79,469	\$97,500	\$71,600	-26.6%	
MISCELLANEOUS REIMBURSEMENTS	2009320-320500	\$2,070	\$2,500	\$2,000	-20%	
PROGRAM FEES	2009320-334050	\$392,790	\$372,500	\$399,500	7.2%	
MISCELLANEOUS EVENT FEES	2009320-334250	\$1,500	\$100	\$100	0%	
MISCELLANEOUS EVENT FEES	2009340-334250	\$0	\$0	\$19,000	N/A	
Total Grants & Reimbursements:		\$1,633,660	\$1,702,695	\$1,766,855	3.8%	
Miscellaneous						
MISCELLANEOUS FEES	2009200-339100	\$1,225	\$1,000	\$1,000	0%	
MISCELLANEOUS FEES	2009210-339100	\$5	\$0	\$0	0%	
MISCELLANEOUS FEES	2009300-339100	\$400	\$50	\$50	0%	
MISCELLANEOUS FEES	2009320-339100	\$5,640	\$2,000	\$2,000	0%	
MISCELLANEOUS FEES	2009340-339100	\$0	\$0	\$100	N/A	
Total Miscellaneous:		\$7,270	\$3,050	\$3,150	3.3%	

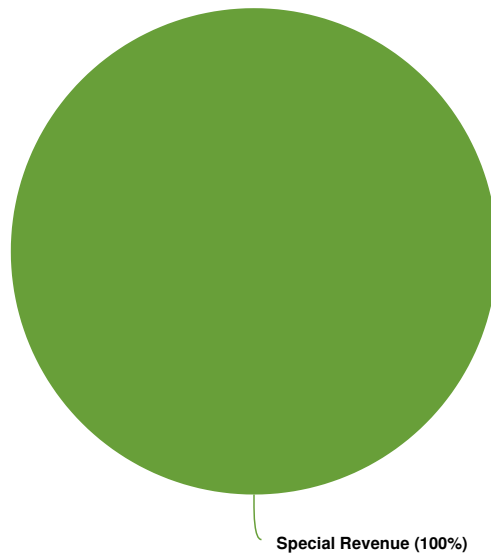


Name	Account ID	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)	Notes
Recreation Fees						
MEMBER FEES - RESIDENT	2009300-333000	\$243,600	\$195,000	\$225,000	15.4%	
MEMBER FEES - NON-RESIDENT	2009300-333050	\$101,650	\$78,000	\$90,000	15.4%	
DAILY ADMISSION FEES-RESIDENT	2009300-333150	\$112,900	\$100,000	\$100,000	0%	
DAILY ADMISSION FEES - NON-RES	2009300-333200	\$488,400	\$310,000	\$310,000	0%	
PASSES	2009300-333450	\$102,400	\$70,000	\$75,000	7.1%	
GROUP RATES	2009300-333600	\$4,700	\$5,000	\$1,000	-80%	
MEMBER FEES - RESIDENT	2009310-333000	\$1,630,553	\$1,578,047	\$1,990,419	26.1%	
MEMBER FEES - NON-RESIDENT	2009310-333050	\$832,259	\$875,705	\$794,262	-9.3%	
PASSES	2009310-333450	\$62,005	\$56,000	\$60,000	7.1%	
MEMBER FEES - RESIDENT	2009320-333000	\$441,630	\$482,000	\$465,000	-3.5%	
MEMBER FEES - NON-RESIDENT	2009320-333050	\$178,900	\$162,000	\$182,000	12.3%	
ROCK CLIMBING FEES - RESIDENT	2009320-333250	\$6,555	\$3,800	\$6,350	67.1%	
ROCK CLIMBING FEES- NON-RES	2009320-333300	\$4,080	\$3,900	\$4,000	2.6%	
OPEN GYM FEES - RESIDENT	2009320-333350	\$69,160	\$57,500	\$70,000	21.7%	
OPEN GYM FEES - NON-RESIDENT	2009320-333400	\$105,430	\$66,200	\$107,000	61.6%	
PASSES	2009320-333450	\$1,920	\$5,100	\$2,000	-60.8%	
MEMBERSHIPS - MUSEUM	2009340-333100	\$0	\$0	\$1,000	N/A	
Total Recreation Fees:		\$4,386,142	\$4,048,252	\$4,483,031	10.7%	
Total Revenue Source:		\$31,031,989	\$29,963,113	\$34,313,507	14.5%	

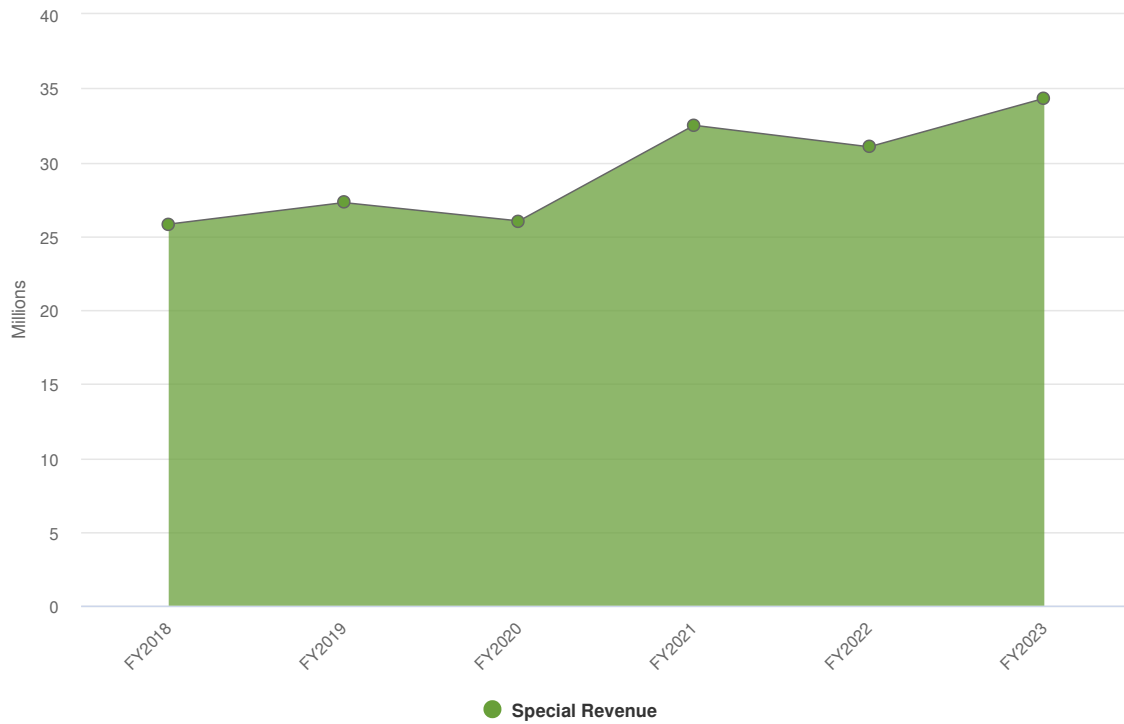


Revenue by Department

Projected 2023 Revenue by Department



Budgeted and Historical 2023 Revenue by Department



Name	Account ID	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)	Notes



Name	Account ID	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)	Notes
Revenue						
Special Revenue						
HOME RULE SALES TAX	210-310000	\$13,054,000	\$12,402,474	\$13,315,000	7.4%	
MOTOR FUEL TAX	230-311600	\$2,393,492	\$2,533,081	\$2,522,016	-0.4%	
CIVIC CENTER RENTAL	200-337100	\$190,000	\$185,000	\$185,000	0%	
BUILDING RENTAL	2009200-337000	\$92,475	\$65,000	\$65,000	0%	
FIELD RENTAL	2009200-337020	\$247,000	\$212,000	\$240,000	13.2%	
SKI & SKATE RENTAL	2009200-337030	\$23,480	\$20,000	\$20,000	0%	
KAYAK & PADDLEBOAT	2009200-337040	\$7,900	\$4,000	\$5,000	25%	
EQUIPMENT/LOCKER RENTAL	2009200-337050	\$1,300	\$4,000	\$4,000	0%	
BUILDING RENTAL	2009300-337000	\$19,100	\$12,000	\$12,000	0%	
EQUIPMENT/LOCKER RENTAL	2009300-337050	\$1,540	\$1,500	\$1,500	0%	
EQUIPMENT/LOCKER RENTAL	2009310-337050	\$2,615	\$2,496	\$2,496	0%	
BUILDING RENTAL	2009320-337000	\$212,900	\$203,000	\$215,000	5.9%	
GROUND LEASE PAYMENTS	310-337090	\$770,000	\$770,000	\$770,000	0%	
STATE SEIZURES	240-360250	\$0	\$2,000	\$0	-100%	
STATE FORFEITURES	240-360300	\$50,000	\$17,000	\$50,000	194.1%	
FEDERAL FORFEITURES	240-360400	\$100,000	\$10,000	\$150,000	1,400%	
CONCESSIONS PROCEEDS	2009200-380150	\$5,100	\$7,950	\$7,950	0%	
NON-RESIDENT TO RESIDENT FEE	2009200-380200	\$7,200	\$10,000	\$10,000	0%	
NON-RESIDENT ATHLETIC FEE	2009200-380250	\$15,720	\$32,000	\$32,000	0%	
SALE OF MERCH/EQUIP/MATERIAL	2009300-380050	\$600	\$700	\$700	0%	
CONCESSIONS PROCEEDS	2009300-380150	\$10,000	\$18,500	\$10,000	-45.9%	
SALE OF MERCH/EQUIP/MATERIAL	2009310-380050	\$46,344	\$53,577	\$43,977	-17.9%	
SALE OF MERCH/EQUIP/MATERIAL	2009320-380050	\$40	\$150	\$150	0%	
CONCESSIONS PROCEEDS	2009320-380150	\$150	\$400	\$400	0%	
NON-RESIDENT ATHLETIC FEE	2009320-380250	\$9,170	\$22,000	\$25,000	13.6%	
SALE OF MERCH/EQUIP/MATERIAL	2009340-380050	\$0	\$0	\$100	N/A	
INVESTMENT INCOME	210-350000	\$10,000	\$35,782	\$0	-100%	



Name	Account ID	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)	Notes
INTEREST INCOME	210-350100	\$0	\$9,372	\$0	-100%	
INVESTMENT INCOME	230-350000	\$0	\$3,255	\$0	-100%	
REVOLVING LOANS INTEREST	310-350500	\$0	\$3,652	\$0	-100%	
GIFTS & DONATIONS	2009200-370100	\$8,400	\$16,000	\$16,000	0%	
GIFTS & DONATIONS	2009210-370100	\$7,100	\$20,000	\$18,360	-8.2%	
GIFTS & DONATIONS	2009320-370100	\$2,525	\$2,000	\$2,000	0%	
GIFTS & DONATIONS	2009340-370100	\$0	\$0	\$2,000	N/A	
GIFTS & DONATIONS	220-370100	\$500	\$500	\$500	0%	
REC & PARKS PROPERTY TAX	200-312200	\$1,100,000	\$1,100,000	\$1,100,000	0%	
DOG PARK FEES	2009200-335080	\$6,570	\$7,000	\$7,000	0%	
SPA SERVICES	2009310-335010	\$70,273	\$47,307	\$54,585	15.4%	
MEDICAL INTEGRATION	2009310-335020	\$17,214	\$22,500	\$13,500	-40%	
HEALTH ASSESSMENTS	2009310-335030	\$9,230	\$15,000	\$15,000	0%	
PERSONAL TRAINING FEES	2009310-335040	\$188,876	\$246,225	\$124,200	-49.6%	
CHILDCARE FEES	2009310-335050	\$26,183	\$26,605	\$32,337	21.5%	
PERSONAL TRAINING FEES	2009320-335040	\$85,000	\$88,500	\$88,500	0%	
CHILDCARE FEES	2009320-335050	\$3,850	\$3,000	\$3,000	0%	
PARTY FEES	2009320-335060	\$13,570	\$15,000	\$25,000	66.7%	
PARTY FEES	2009340-335060	\$0	\$0	\$200	N/A	
TIF INCREMENTAL PROPERTY TAX	310-312700	\$1,360,000	\$1,307,858	\$1,431,000	9.4%	
TRANSFERS IN - HRST FUND	200-395210	\$4,700,000	\$4,500,000	\$7,300,000	62.2%	
SPECIAL EVENTS PERMITS	200-331400	\$500	\$0	\$5,000	N/A	
REC-LAND/FCLTIESFEES BY AGMT	220-331650	\$55,000	\$62,813	\$55,000	-12.4%	
REC-CASH IN LIEU FEES BY AGREE	220-331700	\$80,000	\$87,919	\$80,000	-9%	
MISCELLANEOUS REIMBURSEMENTS	2009200-320500	\$25,780	\$35,250	\$39,250	11.3%	
PROGRAM FEES	2009200-334050	\$851,636	\$819,180	\$866,205	5.7%	
MISCELLANEOUS EVENT FEES	2009200-334250	\$42,145	\$32,005	\$36,800	15%	



Name	Account ID	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)	Notes
THEATER TICKET SALES	2009200-334400	\$2,200	\$12,000	\$18,000	50%	
THEATER REGISTRATION FEES	2009200-334450	\$2,000	\$4,220	\$4,220	0%	
THEATER MISCELLANEOUS FEES	2009200-334500	\$900	\$3,900	\$3,900	0%	
PROGRAM FEES	2009210-334050	\$151,830	\$225,815	\$230,360	2%	
MISCELLANEOUS EVENT FEES	2009210-334250	\$500	\$900	\$920	2.2%	
MISCELLANEOUS REIMBURSEMENTS	2009300-320500	\$4,310	\$6,000	\$5,000	-16.7%	
PROGRAM FEES	2009300-334050	\$76,300	\$90,000	\$70,000	-22.2%	
MISCELLANEOUS EVENT FEES	2009300-334250	\$230	\$825	\$0	-100%	
SPECIAL PROGRAMS	2009310-334000	\$79,469	\$97,500	\$71,600	-26.6%	
MISCELLANEOUS REIMBURSEMENTS	2009320-320500	\$2,070	\$2,500	\$2,000	-20%	
PROGRAM FEES	2009320-334050	\$392,790	\$372,500	\$399,500	7.2%	
MISCELLANEOUS EVENT FEES	2009320-334250	\$1,500	\$100	\$100	0%	
MISCELLANEOUS EVENT FEES	2009340-334250	\$0	\$0	\$19,000	N/A	
MISCELLANEOUS FEES	2009200-339100	\$1,225	\$1,000	\$1,000	0%	
MISCELLANEOUS FEES	2009210-339100	\$5	\$0	\$0	0%	
MISCELLANEOUS FEES	2009300-339100	\$400	\$50	\$50	0%	
MISCELLANEOUS FEES	2009320-339100	\$5,640	\$2,000	\$2,000	0%	
MISCELLANEOUS FEES	2009340-339100	\$0	\$0	\$100	N/A	
MEMBER FEES - RESIDENT	2009300-333000	\$243,600	\$195,000	\$225,000	15.4%	
MEMBER FEES - NON-RESIDENT	2009300-333050	\$101,650	\$78,000	\$90,000	15.4%	
DAILY ADMISSION FEES-RESIDENT	2009300-333150	\$112,900	\$100,000	\$100,000	0%	
DAILY ADMISSION FEES - NON-RES	2009300-333200	\$488,400	\$310,000	\$310,000	0%	
PASSES	2009300-333450	\$102,400	\$70,000	\$75,000	7.1%	
GROUP RATES	2009300-333600	\$4,700	\$5,000	\$1,000	-80%	
MEMBER FEES - RESIDENT	2009310-333000	\$1,630,553	\$1,578,047	\$1,990,419	26.1%	



Name	Account ID	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)	Notes
MEMBER FEES - NON-RESIDENT	2009310-333050	\$832,259	\$875,705	\$794,262	-9.3%	
PASSES	2009310-333450	\$62,005	\$56,000	\$60,000	7.1%	
MEMBER FEES - RESIDENT	2009320-333000	\$441,630	\$482,000	\$465,000	-3.5%	
MEMBER FEES - NON-RESIDENT	2009320-333050	\$178,900	\$162,000	\$182,000	12.3%	
ROCK CLIMBING FEES - RESIDENT	2009320-333250	\$6,555	\$3,800	\$6,350	67.1%	
ROCK CLIMBING FEES-NON-RES	2009320-333300	\$4,080	\$3,900	\$4,000	2.6%	
OPEN GYM FEES - RESIDENT	2009320-333350	\$69,160	\$57,500	\$70,000	21.7%	
OPEN GYM FEES - NON-RESIDENT	2009320-333400	\$105,430	\$66,200	\$107,000	61.6%	
PASSES	2009320-333450	\$1,920	\$5,100	\$2,000	-60.8%	
MEMBERSHIPS - MUSEUM	2009340-333100	\$0	\$0	\$1,000	N/A	
Total Special Revenue:		\$31,031,989	\$29,963,113	\$34,313,507	14.5%	
Total Revenue:		\$31,031,989	\$29,963,113	\$34,313,507	14.5%	

Organizational Chart

Goal #1

Goal #2

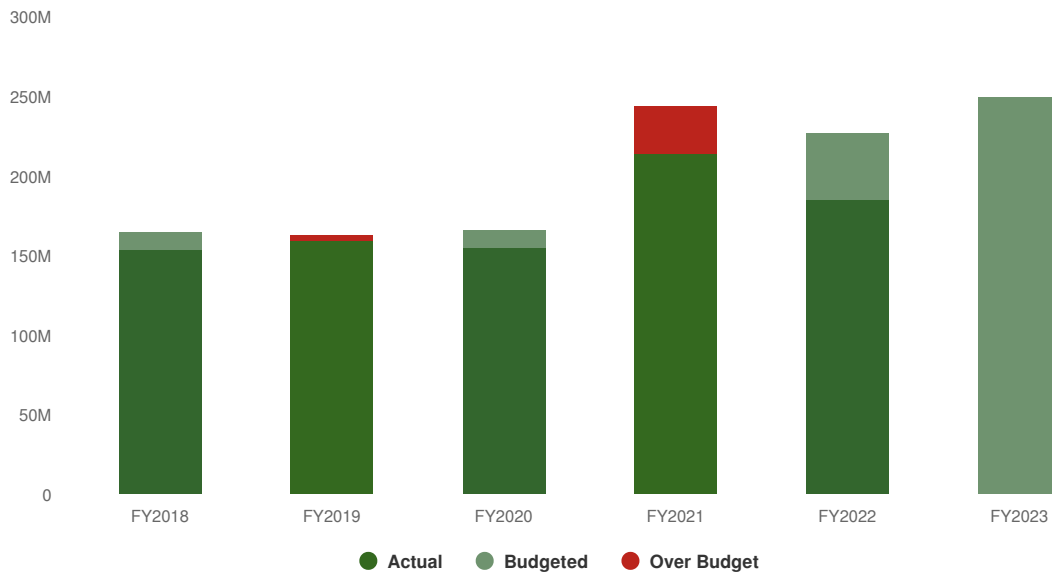


Debt Service Fund

Expenditures Summary

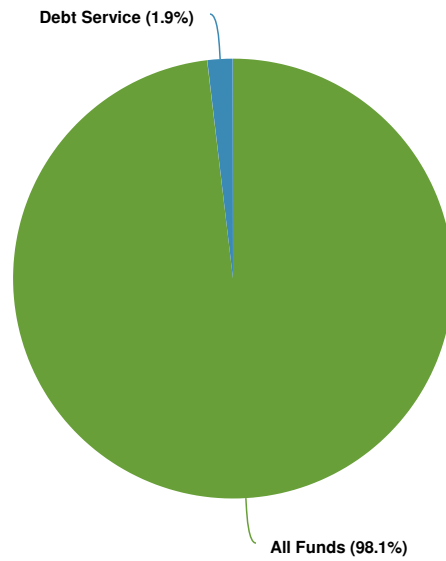
\$249,998,517 **\$23,028,248**
(10.15% vs. prior year)

Debt Service Funds Proposed and Historical Budget vs. Actual

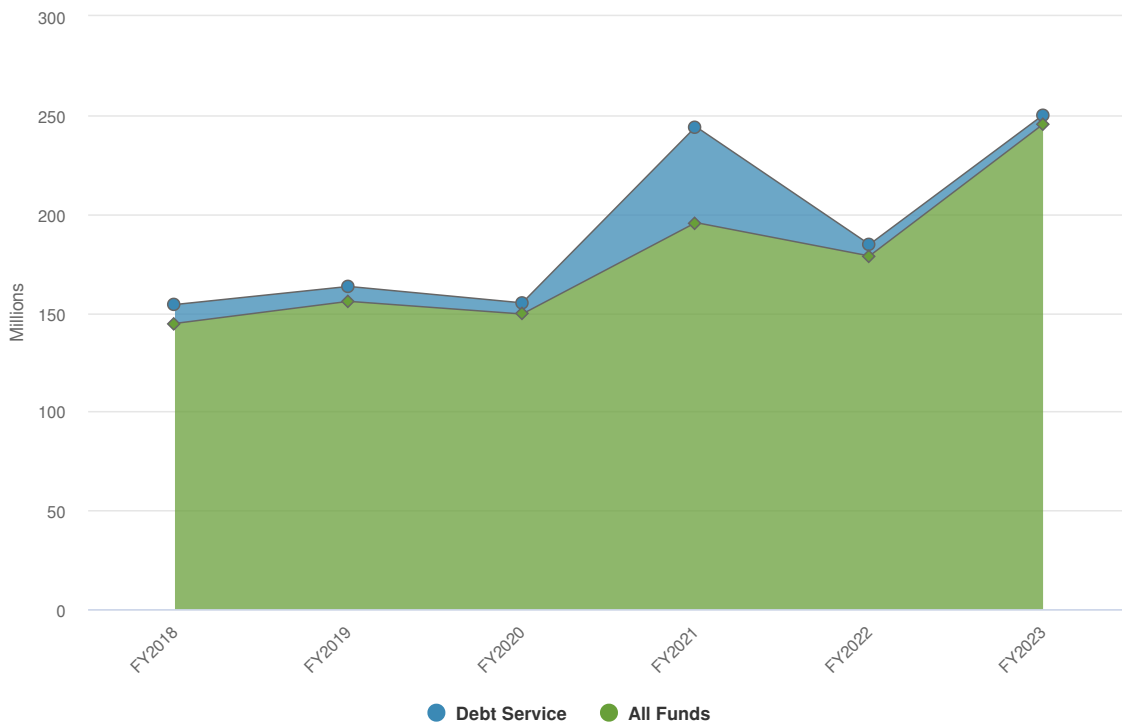


Expenditures by Fund

2023 Expenditures by Fund



Budgeted and Historical 2023 Expenditures by Fund

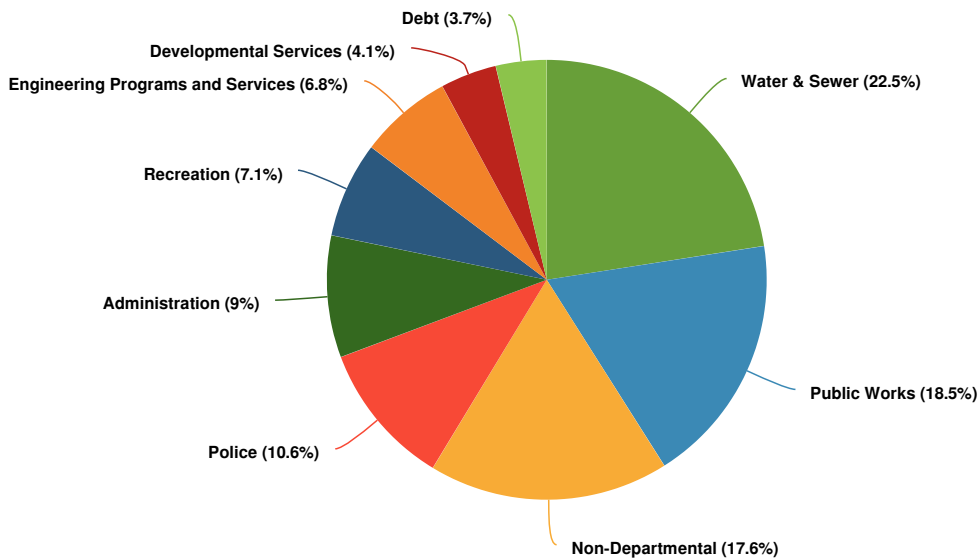


Name	Account ID	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)	Notes

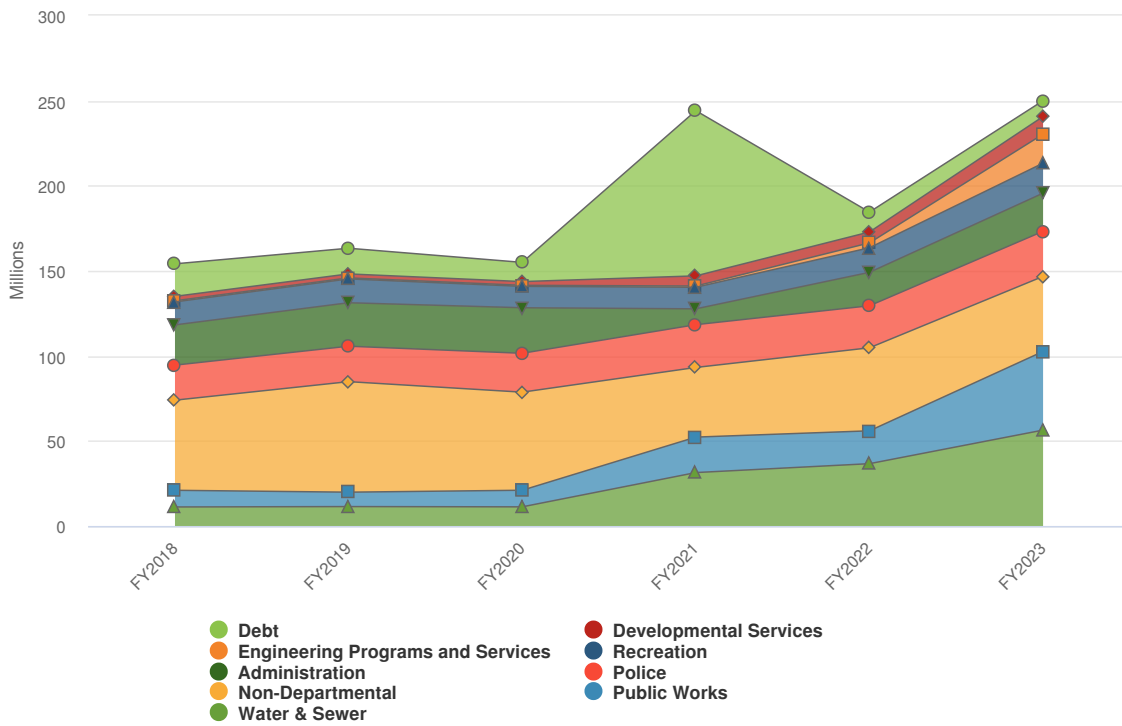
Name	Account ID	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)	Notes
All Funds						
Governmental						
General Fund		\$64,688,833	\$70,851,887	\$73,116,397	3.2%	
Component Unit		\$181,310	\$197,500	\$165,179	-16.4%	
Special Revenue		\$39,047,960	\$38,750,607	\$38,038,699	-1.8%	
Debt Service		\$5,852,367	\$4,882,111	\$4,656,707	-4.6%	
Capital Projects		\$24,480,005	\$47,362,923	\$64,576,484	36.3%	
Total Governmental:		\$134,250,476	\$162,045,029	\$180,553,466	11.4%	
Proprietary Funds						
Enterprise		\$36,780,149	\$51,757,231	\$56,530,443	9.2%	
Internal Service		\$6,644,786	\$7,411,497	\$7,394,401	-0.2%	
Total Proprietary Funds:		\$43,424,935	\$59,168,728	\$63,924,844	8%	
Fiduciary Funds						
Trust		\$998,716	\$874,401	\$863,500	-1.2%	
Total Fiduciary Funds:		\$998,716	\$874,401	\$863,500	-1.2%	
Total All Funds:		\$178,674,127	\$222,088,158	\$245,341,810	10.5%	

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



Name	Account ID	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)	Notes
Expenditures						
Administration						
Boards & Commissions		\$19,750	\$2,500	\$55,750	2,130%	
Veterans Commission		\$107,625	\$68,525	\$114,075	66.5%	
Human Resources		\$883,112	\$1,056,591	\$890,525	-15.7%	
Communications & Marketing		\$419,988	\$724,817	\$787,817	8.7%	
Finance		\$1,603,614	\$1,569,421	\$1,709,824	8.9%	
Officials		\$336,271	\$302,640	\$293,355	-3.1%	
General Fund		\$11,055,120	\$12,030,020	\$12,912,697	7.3%	
Village Manager's Office		\$1,776,220	\$1,778,264	\$1,813,464	2%	
Information Technology		\$3,442,471	\$3,307,979	\$3,836,053	16%	
Total Administration:		\$19,644,171	\$20,840,756	\$22,413,560	7.5%	
Developmental Services						
Dev Services Administration		\$760,493	\$900,664	\$901,588	0.1%	
Development Services-Building		\$1,082,422	\$1,275,482	\$1,229,316	-3.6%	
Development Services-Planning		\$408,341	\$726,223	\$809,272	11.4%	



Name	Account ID	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)	Notes
Development Services-Econ Dev		\$1,239,131	\$1,335,170	\$1,372,525	2.8%	
Main Street Triangle		\$2,931,940	\$2,405,541	\$6,050,105	151.5%	
Total Developmental Services:		\$6,422,327	\$6,643,080	\$10,362,806	56%	
Engineering Programs and Services						
Engineering		\$818,928	\$960,416	\$939,967	-2.1%	
CPF - Engineering		\$2,041,718	\$0	\$16,111,447	N/A	
Total Engineering Programs and Services:		\$2,860,646	\$960,416	\$17,051,414	1,675.4%	
Police						
State Seizure		\$50,000	\$0	\$50,000	N/A	
Federal Forfeiture		\$198,000	\$0	\$100,000	N/A	
Police		\$23,985,115	\$25,869,546	\$25,803,889	-0.3%	
ESDA		\$45,529	\$93,289	\$82,980	-11.1%	
Police IT		\$413,249	\$327,260	\$469,665	43.5%	
911		\$10,900	\$0	\$11,300	N/A	
Total Police:		\$24,702,793	\$26,290,095	\$26,517,834	0.9%	
Public Works						
Public Works - Administration		\$722,009	\$659,040	\$776,441	17.8%	
PW-Nat. Resources & Facilities		\$7,611,340	\$9,714,870	\$9,050,643	-6.8%	
PW - Streets		\$4,847,636	\$4,948,846	\$6,314,444	27.6%	
PW- Pace		\$134,362	\$136,635	\$41,127	-69.9%	
PW - Vehicles & Equipment		\$2,001,280	\$2,073,176	\$2,127,775	2.6%	
Motor Fuel		\$3,994,169	\$3,994,169	\$1,500,000	-62.4%	
Road Exaction		\$0	\$0	\$1,000,000	N/A	
CPF - NRF		\$0	\$0	\$8,942,500	N/A	
CPF - Streets		\$0	\$0	\$13,915,000	N/A	
CPF-PW Vehicles & Equipment		\$0	\$0	\$2,560,500	N/A	
Total Public Works:		\$19,310,795	\$21,526,737	\$46,228,430	114.7%	
Recreation						
Taste of Orland		\$253,501	\$231,701	\$312,305	34.8%	
Recreation-Special Recreation		\$362,759	\$655,395	\$667,885	1.9%	
Recreation - Special Events		\$721,326	\$758,811	\$470,901	-37.9%	
Rec - IT		\$91,322	\$0	\$93,818	N/A	
Rec - NRF		\$0	\$0	\$1,388,220	N/A	
Recreation Administration		\$2,831,572	\$2,921,407	\$3,633,391	24.4%	
Recreation Athletics/Fields		\$2,625,394	\$2,787,425	\$2,509,815	-10%	
Recreation - Programs		\$927,441	\$1,011,118	\$973,000	-3.8%	

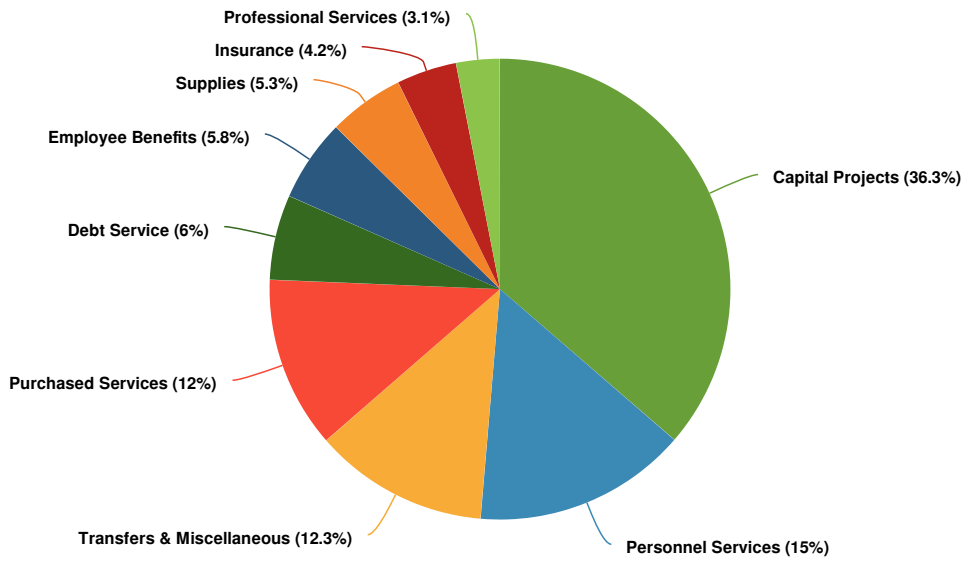


Name	Account ID	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)	Notes
Centennial Park Aquatic Center		\$2,014,542	\$1,890,259	\$1,264,330	-33.1%	
Orland Park Health & Fitness		\$3,027,213	\$3,003,699	\$3,221,875	7.3%	
Sportsplex		\$1,113,520	\$1,444,707	\$1,151,570	-20.3%	
Rec - Civic Center		\$306,869	\$399,013	\$348,150	-12.7%	
Orland Park Heritage		\$0	\$0	\$87,540	N/A	
Parks Development		\$8,000	\$1,000	\$1,356,000	135,500%	
Orland Park History Museum		\$138,322	\$171,205	\$132,360	-22.7%	
Stellwagen Farm		\$32,088	\$26,295	\$21,519	-18.2%	
Total Recreation:		\$14,453,870	\$15,302,035	\$17,632,679	15.2%	
Water & Sewer						
Water & Sewer		\$50,000	\$0	\$50,000	N/A	
W&S - Finance		\$19,567,121	\$21,720,202	\$21,553,055	-0.8%	
W&S - IT		\$41,000	\$0	\$46,500	N/A	
W&S - Engineering		\$263,383	\$0	\$7,154,966	N/A	
PW - Water Admin		\$3,144,023	\$4,538,222	\$4,508,645	-0.7%	
PW - Water		\$10,165,964	\$11,901,940	\$14,605,575	22.7%	
PW - Sewer		\$1,239,050	\$2,076,450	\$1,146,300	-44.8%	
PW- Storm		\$2,149,601	\$11,279,262	\$7,292,698	-35.3%	
Total Water & Sewer:		\$36,620,142	\$51,516,076	\$56,357,739	9.4%	
Debt Service Fund		\$5,852,367	\$4,882,111	\$4,656,707	-4.6%	
Total Debt Service Fund:		\$5,852,367	\$4,882,111	\$4,656,707	-4.6%	
Non-Departmental						
Home Rule Sales Tax		\$18,565,219	\$18,236,875	\$13,643,000	-25.2%	
Capital Improvement		\$22,438,287	\$47,362,923	\$22,047,037	-53.5%	
Commuter Parking		\$160,007	\$241,155	\$172,704	-28.4%	
Retiree Medical & OPEB		\$998,716	\$874,401	\$863,500	-1.2%	
Insurance		\$6,644,786	\$7,411,497	\$7,394,401	-0.2%	
Total Non-Departmental:		\$48,807,015	\$74,126,851	\$44,120,642	-40.5%	
Total Expenditures:		\$178,674,127	\$222,088,158	\$245,341,810	10.5%	

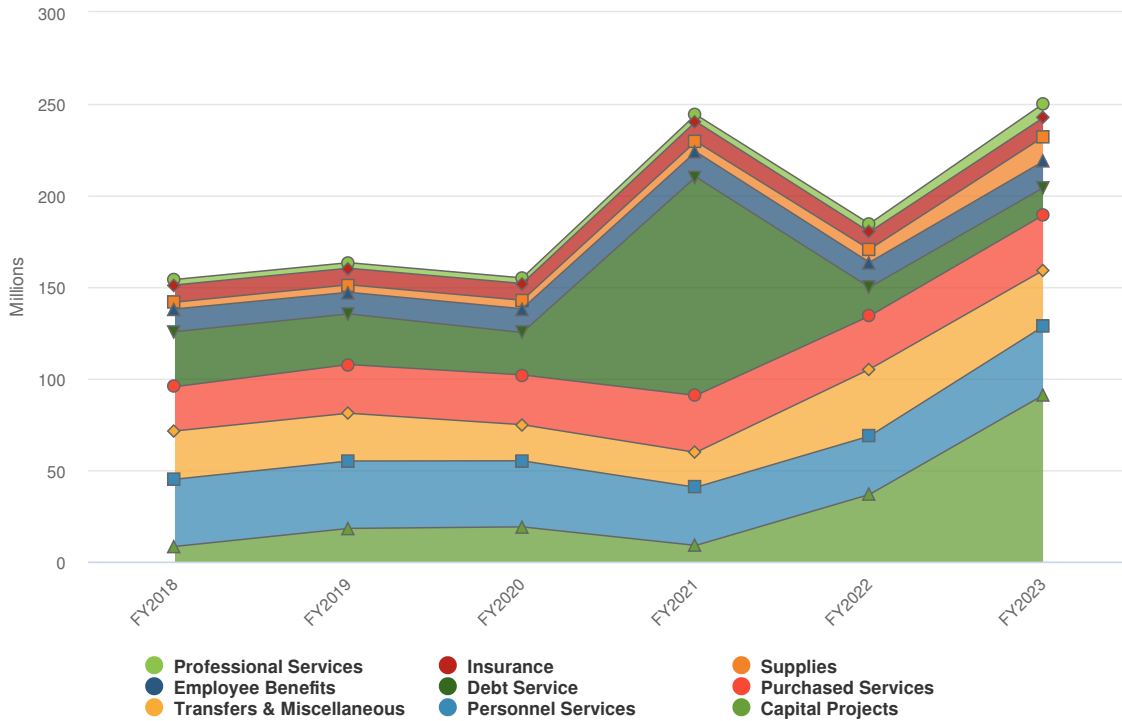


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type

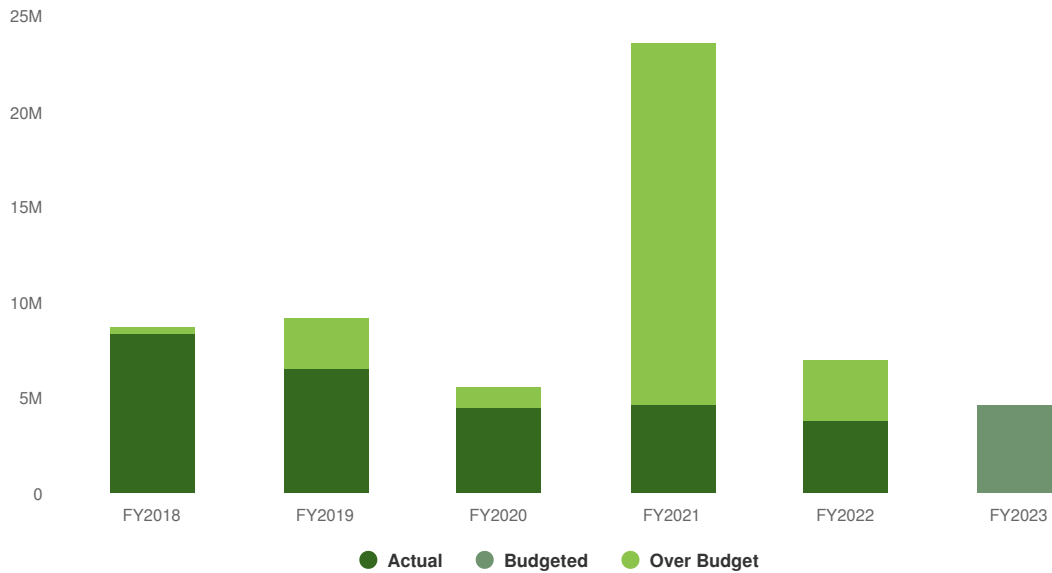


Name	Account ID	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)	Notes
Expense Objects		\$178,674,127	\$222,088,158	\$245,341,810	10.5%	
Total Expense Objects:		\$178,674,127	\$222,088,158	\$245,341,810	10.5%	

Revenues Summary

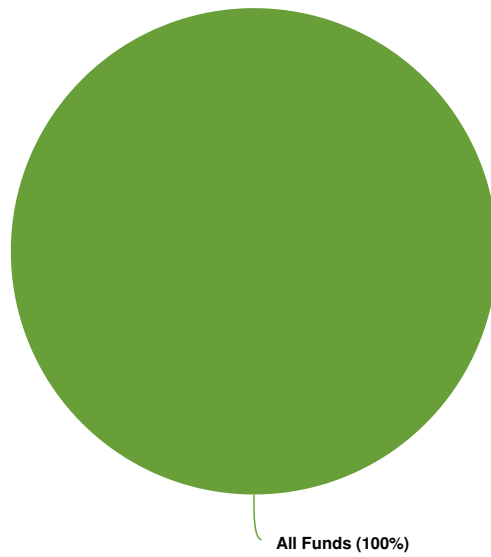
\$4,654,332
\$877,322
 (23.23% vs. prior year)

Debt Service Funds Proposed and Historical Budget vs. Actual

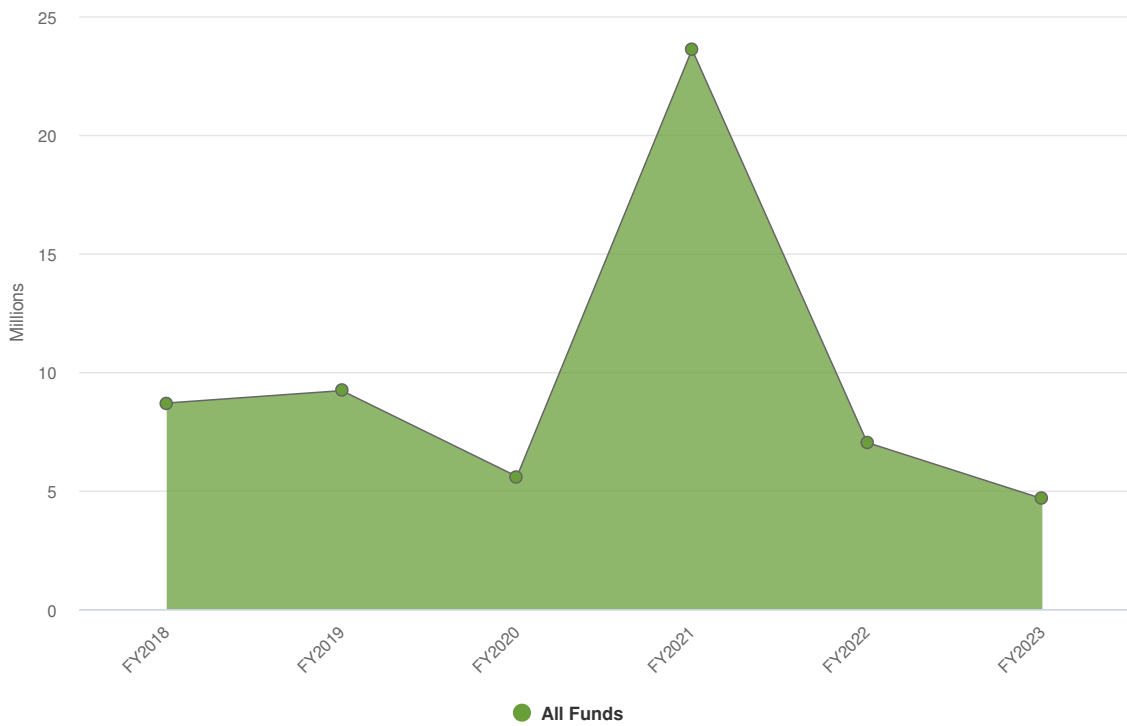


Revenue by Fund

2023 Revenue by Fund



Budgeted and Historical 2023 Revenue by Fund



Name	Account ID	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)	Notes

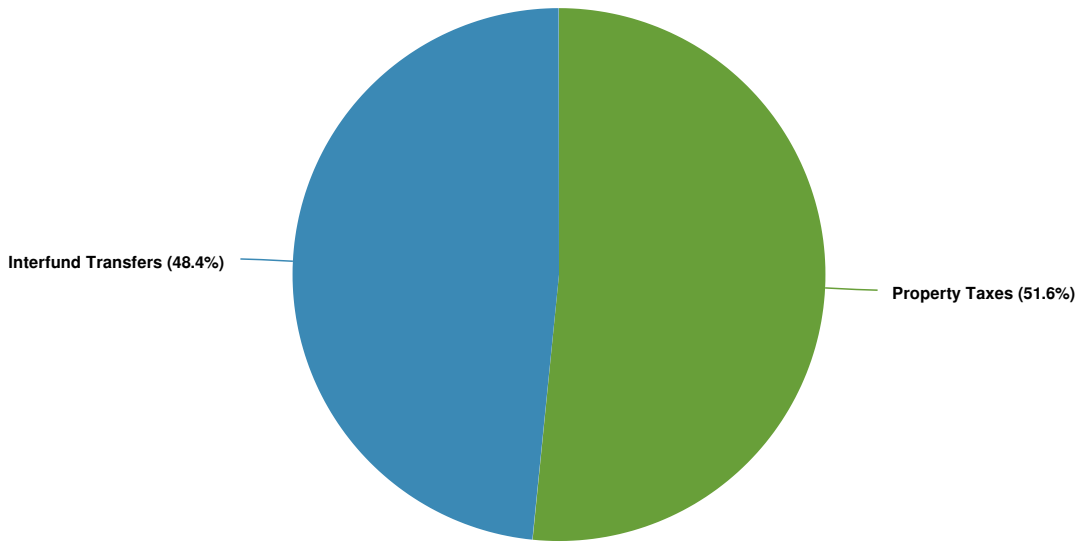


Name	Account ID	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)	Notes
All Funds						
Governmental						
Debt Service						
BOND PROCEEDS	800-355000-2022	\$759,188		\$0	N/A	
BOND PROCEEDS	800-355000-2022A	\$1,173,666	\$0	\$0	0%	
DEBT SERVICE PROPERTY TAX	800-312800-2021A	\$812,400	\$812,400	\$1,787,400	120%	
DEBT SERVICE PROPERTY TAX	800-312800-2022	\$0	\$0	\$614,000	N/A	
TRANSFERS IN - GENERAL	800-395100	\$1,103,101	\$0	\$1,080,447	N/A	
TRANSFERS IN - HRST FUND	800-395210-2022A	\$210,219		\$437,450	N/A	
TRANSFERS IN - MST TIF	800-395310	\$0	\$2,075,698	\$0	-100%	
TRANSFERS IN - MST TIF	800-395310-2021B	\$369,948		\$364,285	N/A	
TRANSFERS IN - MST TIF	800-395310-2021C	\$1,705,750		\$370,750	N/A	
LIBRARY REIMBURSEMENT	800-320400-2019	\$888,913	\$888,913	\$0	-100%	
Total Debt Service:		\$7,023,183	\$3,777,010	\$4,654,332	23.2%	
Total Governmental:		\$7,023,183	\$3,777,010	\$4,654,332	23.2%	
Total All Funds:		\$7,023,183	\$3,777,010	\$4,654,332	23.2%	

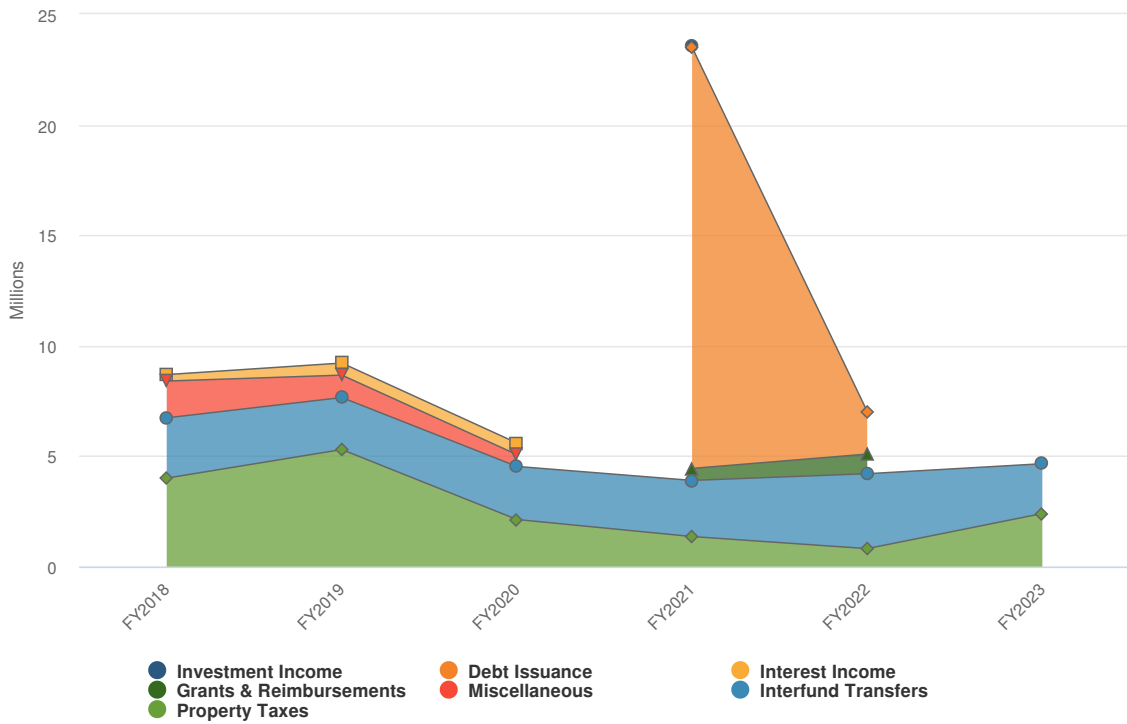


Revenues by Source

Projected 2023 Revenues by Source



Budgeted and Historical 2023 Revenues by Source



Name	Account ID	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)	Notes

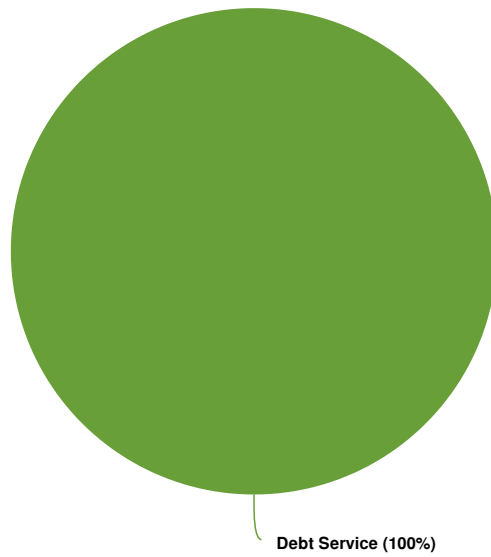


Name	Account ID	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)	Notes
Revenue Source						
Debt Issuance						
BOND PROCEEDS	800-355000-2022	\$759,188		\$0	N/A	
BOND PROCEEDS	800-355000-2022A	\$1,173,666	\$0	\$0	0%	
Total Debt Issuance:		\$1,932,854	\$0	\$0	0%	
Property Taxes						
DEBT SERVICE PROPERTY TAX	800-312800-2021A	\$812,400	\$812,400	\$1,787,400	120%	
DEBT SERVICE PROPERTY TAX	800-312800-2022	\$0	\$0	\$614,000	N/A	
Total Property Taxes:		\$812,400	\$812,400	\$2,401,400	195.6%	
Interfund Transfers						
TRANSFERS IN - GENERAL	800-395100	\$1,103,101	\$0	\$1,080,447	N/A	
TRANSFERS IN - HRST FUND	800-395210-2022A	\$210,219		\$437,450	N/A	
TRANSFERS IN - MST TIF	800-395310	\$0	\$2,075,698	\$0	-100%	
TRANSFERS IN - MST TIF	800-395310-2021B	\$369,948		\$364,285	N/A	
TRANSFERS IN - MST TIF	800-395310-2021C	\$1,705,750		\$370,750	N/A	
Total Interfund Transfers:		\$3,389,017	\$2,075,698	\$2,252,932	8.5%	
Grants & Reimbursements						
LIBRARY REIMBURSEMENT	800-320400-2019	\$888,913	\$888,913	\$0	-100%	
Total Grants & Reimbursements:		\$888,913	\$888,913	\$0	-100%	
Total Revenue Source:		\$7,023,183	\$3,777,010	\$4,654,332	23.2%	

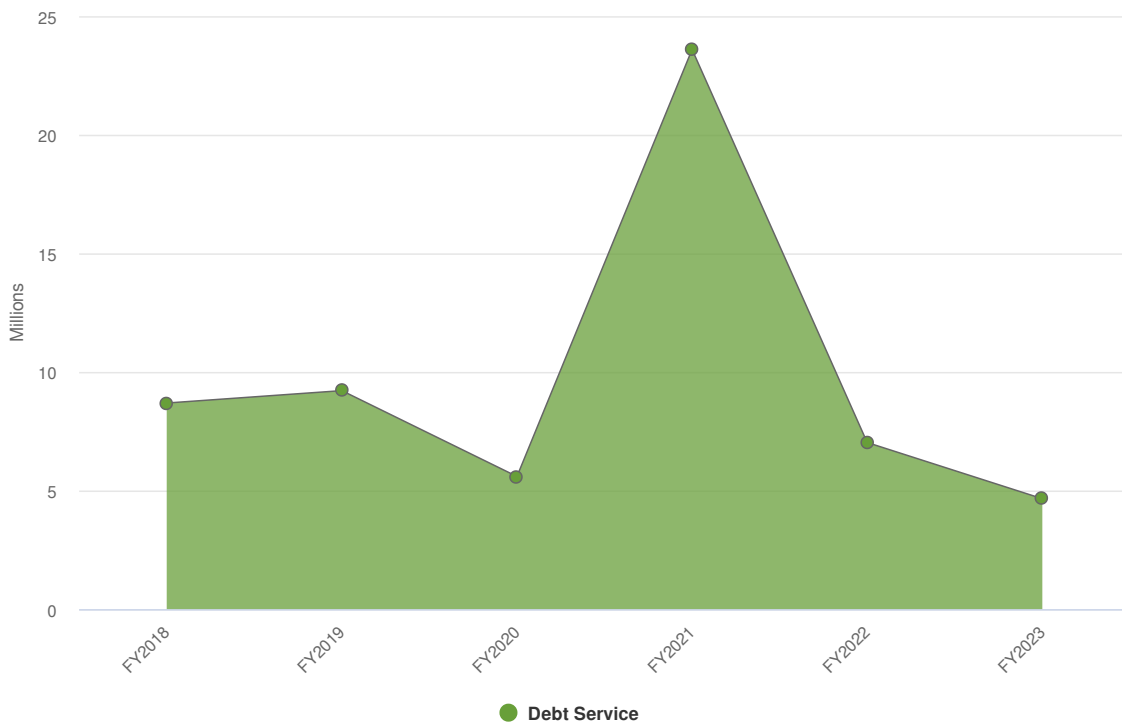


Revenue by Department

Projected 2023 Revenue by Department



Budgeted and Historical 2023 Revenue by Department



Name	Account ID	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)	Notes



Name	Account ID	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)	Notes
Revenue						
Debt Service						
BOND PROCEEDS	800-355000-2022	\$759,188		\$0	N/A	
BOND PROCEEDS	800-355000-2022A	\$1,173,666	\$0	\$0	0%	
DEBT SERVICE PROPERTY TAX	800-312800-2021A	\$812,400	\$812,400	\$1,787,400	120%	
DEBT SERVICE PROPERTY TAX	800-312800-2022	\$0	\$0	\$614,000	N/A	
TRANSFERS IN - GENERAL	800-395100	\$1,103,101	\$0	\$1,080,447	N/A	
TRANSFERS IN - HRST FUND	800-395210-2022A	\$210,219		\$437,450	N/A	
TRANSFERS IN - MST TIF	800-395310	\$0	\$2,075,698	\$0	-100%	
TRANSFERS IN - MST TIF	800-395310-2021B	\$369,948		\$364,285	N/A	
TRANSFERS IN - MST TIF	800-395310-2021C	\$1,705,750		\$370,750	N/A	
LIBRARY REIMBURSEMENT	800-320400-2019	\$888,913	\$888,913	\$0	-100%	
Total Debt Service:		\$7,023,183	\$3,777,010	\$4,654,332	23.2%	
Total Revenue:		\$7,023,183	\$3,777,010	\$4,654,332	23.2%	

Organizational Chart

Goal #1

Goal #2



Enterprise Funds - Water & Commuter Parking Lot

Joel Van Essen
Public Works Director

The Public Works functions are separated into four(4) divisions: Natural Resources and Facilities, Streets, Utilities, and Vehicles & Equipment, with administrative staff to support the divisions. NRF, Streets, and V&E are reported by a separate category. Each division is responsible for different aspects of the Village of Orland Park's infrastructure.

The Utilities division is responsible for the systems involved in water distribution, sanitary sewer, and storm water collection.

All divisions strive to ensure the safety and integrity of the Village's infrastructure, utilizing safe and well-maintained equipment to accomplish their tasks in a cost-effective manner.

The Commuter Parking Lots offer residents convenient access to Metra transportation to downtown Chicago. The maintenance of these lots and facilities fall under the Natural Resources and Facilities division.

Expenditures Summary

From a staffing perspective, all existing staffing levels currently remain unchanged, but a staffing study was completed in 2022 that identified additional needs to support requirements. Within the Utilities Division, three (3) focus areas are Water, Sanitary Sewer, and Storm Sewer. In order to account for the costs to operate and maintain these systems, the Village completed a rate study, so that new rates can be posted in January 2023. A water meter replacement program will begin in 2023. Water Division will be ordering vehicles for the year in advance, due to the long lead time of deliveries.

In Water, the budget has increased to expand to two (2) elevated tanks for improvements to aesthetics and modernization, as well as water main replacement due to a backlog of water main projects, and pump station repairs.

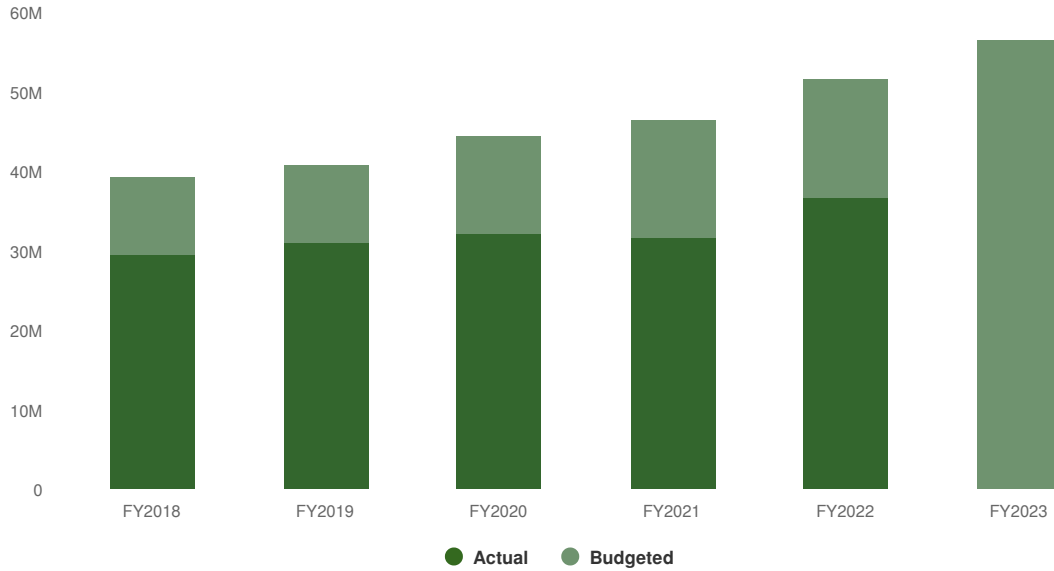
In Sanitary Sewer, by State mandate, we are required to reduce our infiltration and inflow into our sanitary sewers. Repair projects are planned to meet this goal, along with lift station improvements.

In Storm Sewer, with the completion of the basin assessment, improvements will be made to wet basins. With MWRD funding assistance, the Tinley Creek Bank will undergo a stabilization project. Work in Laguna Woods will begin, similar to that of the Fernway project over the last several years. These projects will help to reduce stormwater hazards to residents.

\$56,530,443 **\$4,773,212**
(9.22% vs. prior year)



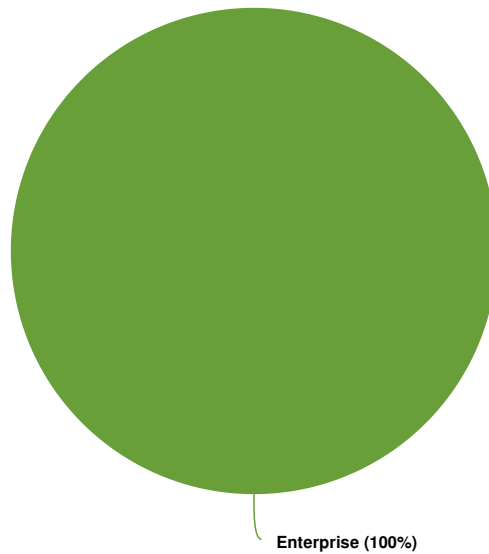
Enterprise Funds - Water & Commuter Parking Lot Proposed and Historical Budget vs. Actual



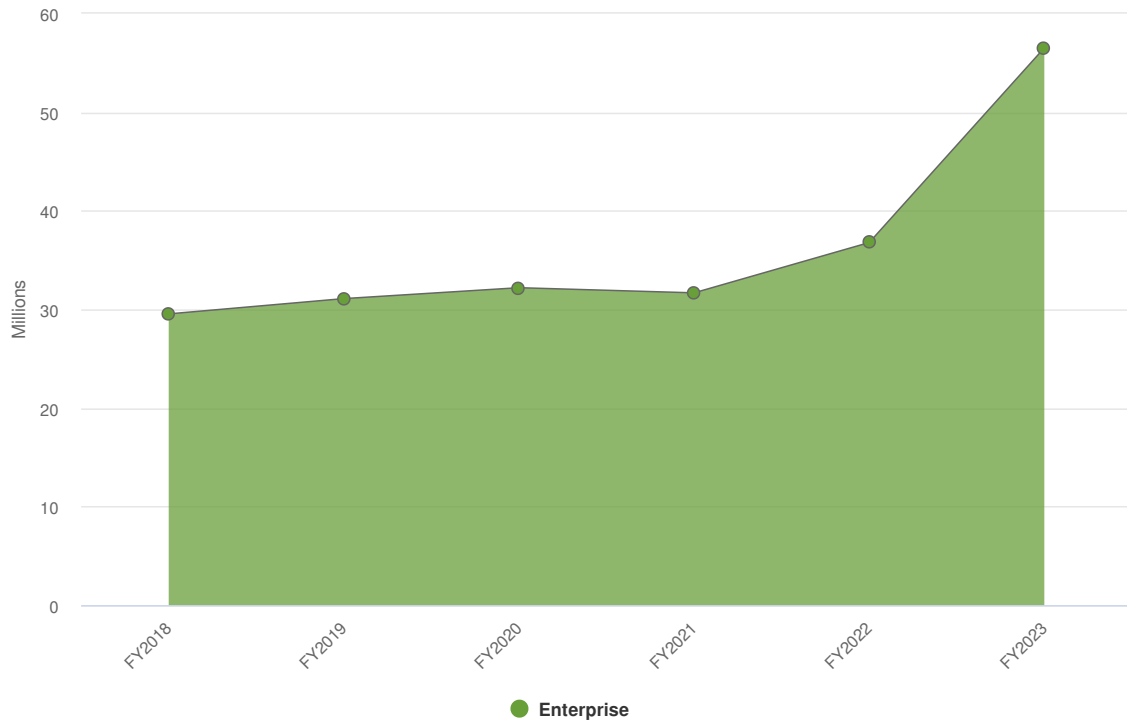
Expenditures by Fund

Revenues are generated by Utility bills for the Water Fund, and by daily commuter parking fees for the Commuter Parking Lot Fund. Expectations for the Commuter Lot remain low for 2023 due to impacts of the COVID pandemic on commuter transport.

2023 Expenditures by Fund



Budgeted and Historical 2023 Expenditures by Fund



Name	Account ID	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)	Notes
Enterprise		\$36,780,149	\$51,757,231	\$56,530,443	9.2%	
Total Enterprise:		\$36,780,149	\$51,757,231	\$56,530,443	9.2%	

Expenditures by Function

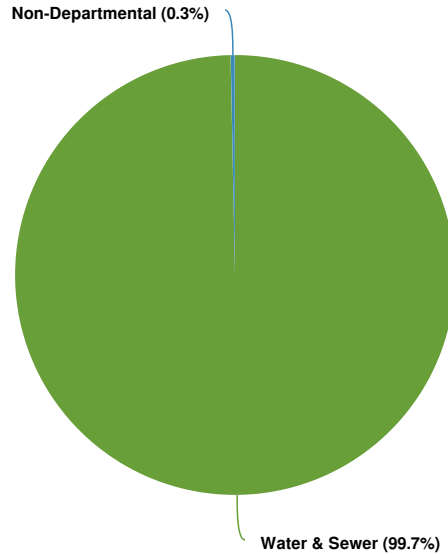
From a staffing perspective, all existing staffing levels currently remain unchanged, but a staffing study was completed in 2022 that identified additional needs to support requirements. Within the Utilities Division, three (3) focus areas are Water, Sanitary Sewer, and Storm Sewer. In order to account for the costs to operate and maintain these systems, the Village completed a rate study, so that new rates can be posted in January 2023. A water meter replacement program will begin in 2023. Water Division will be ordering vehicles for the year in advance, due to the long lead time of deliveries.

In Water, the budget has increased to expand to two (2) elevated tanks for improvements to aesthetics and modernization, as well as water main replacement due to a backlog of water main projects, and pump station repairs.

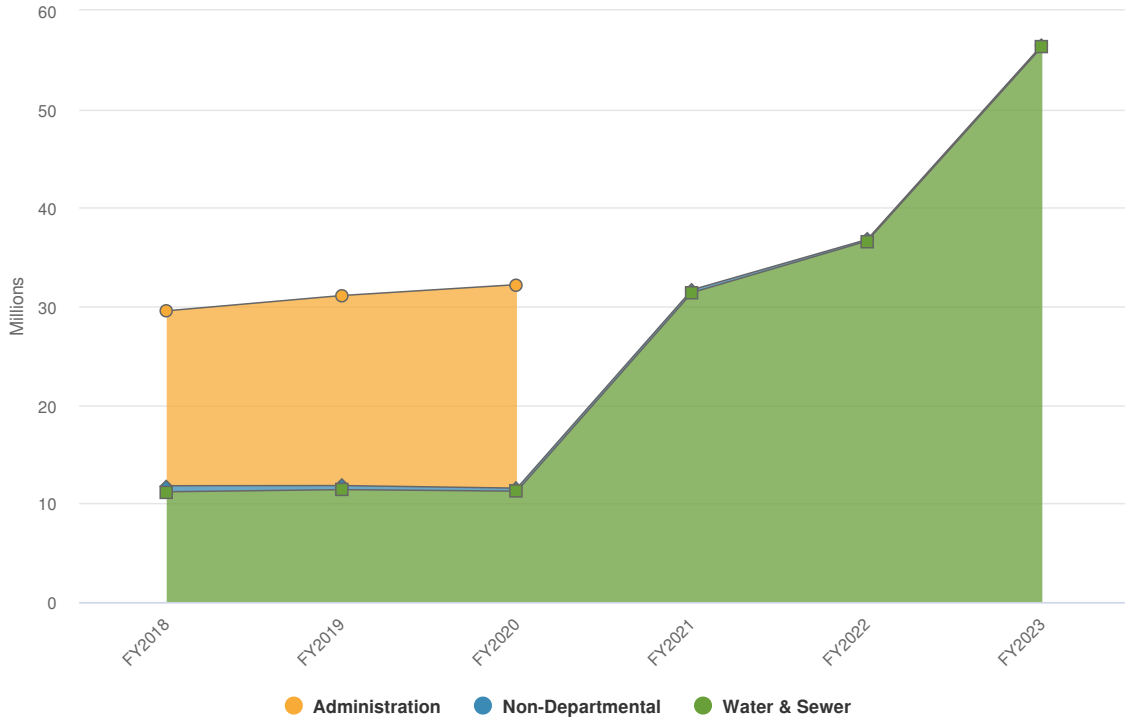
In Sanitary Sewer, by State mandate, we are required to reduce our infiltration and inflow into our sanitary sewers. Repair projects are planned to meet this goal, along with lift station improvements.

In Storm Sewer, with the completion of the basin assessment, improvements will be made to wet basins. With MWRD funding assistance, the Tinley Creek Bank will undergo a stabilization project. Work in Laguna Woods will begin, similar to that of the Fernway project over the last several years. These projects will help to reduce stormwater hazards to residents.

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



Name	Account ID	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)	Notes
Expenditures						
Water & Sewer						
Water & Sewer		\$50,000	\$0	\$50,000	N/A	
W&S - Finance		\$19,567,121	\$21,720,202	\$21,553,055	-0.8%	
W&S - IT		\$41,000	\$0	\$46,500	N/A	
W&S - Engineering		\$263,383	\$0	\$7,154,966	N/A	
PW - Water Admin		\$3,144,023	\$4,538,222	\$4,508,645	-0.7%	
PW - Water		\$10,165,964	\$11,901,940	\$14,605,575	22.7%	
PW - Sewer		\$1,239,050	\$2,076,450	\$1,146,300	-44.8%	
PW- Storm		\$2,149,601	\$11,279,262	\$7,292,698	-35.3%	
Total Water & Sewer:		\$36,620,142	\$51,516,076	\$56,357,739	9.4%	
Non-Departmental						
Commuter Parking		\$160,007	\$241,155	\$172,704	-28.4%	
Total Non-Departmental:		\$160,007	\$241,155	\$172,704	-28.4%	
Total Expenditures:		\$36,780,149	\$51,757,231	\$56,530,443	9.2%	



Expenditures by Expense Type

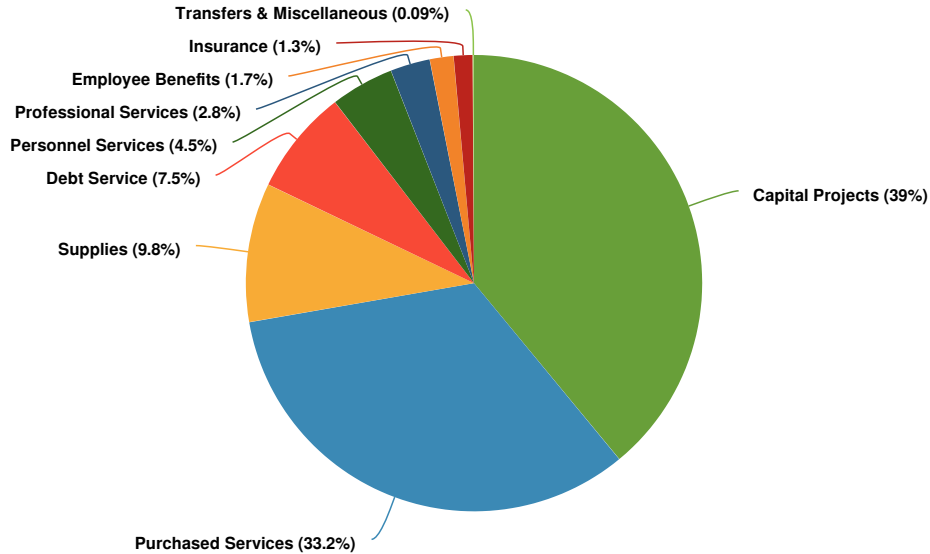
From a staffing perspective, all existing staffing levels currently remain unchanged, but a staffing study was completed in 2022 that identified additional needs to support requirements. Within the Utilities Division, three (3) focus areas are Water, Sanitary Sewer, and Storm Sewer. In order to account for the costs to operate and maintain these systems, the Village completed a rate study, so that new rates can be posted in January 2023. A water meter replacement program will begin in 2023. Water Division will be ordering vehicles for the year in advance, due to the long lead time of deliveries.

In Water, the budget has increased to expand to two (2) elevated tanks for improvements to aesthetics and modernization, as well as water main replacement due to a backlog of water main projects, and pump station repairs.

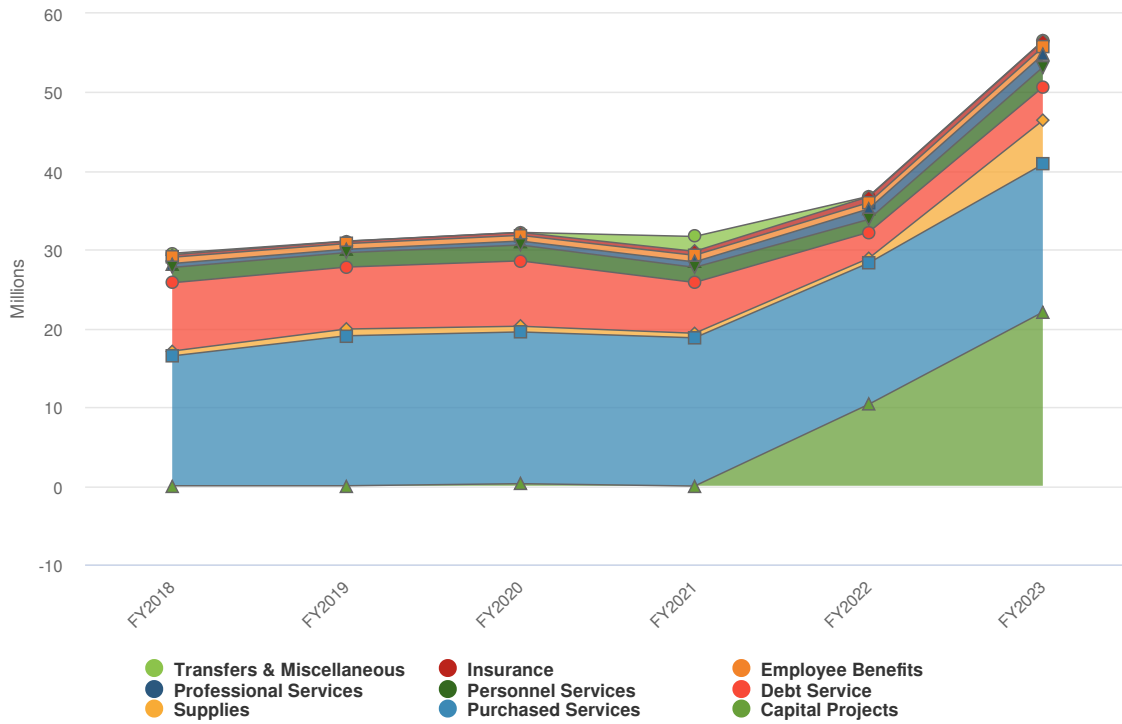
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In Storm Sewer, with the completion of the basin assessment, improvements will be made to wet basins. With MWRD funding assistance, the Tinley Creek Bank will undergo a stabilization project. Work in Laguna Woods will begin, similar to that of the Fernway project over the last several years. These projects will help to reduce stormwater hazards to residents.

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



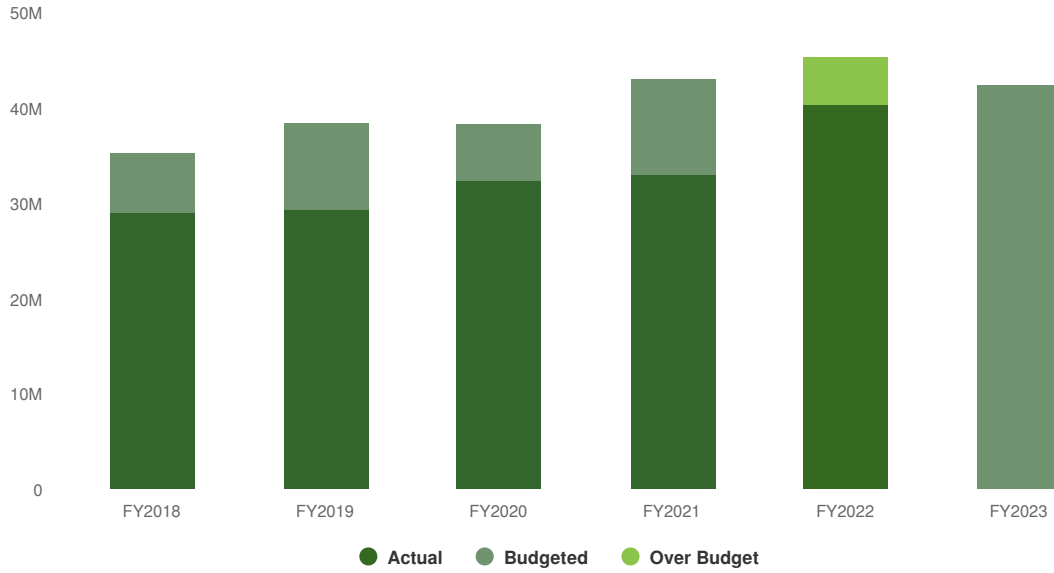
Name	Account ID	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)	Notes
Expense Objects		\$36,780,149	\$51,757,231	\$56,530,443	9.2%	
Total Expense Objects:		\$36,780,149	\$51,757,231	\$56,530,443	9.2%	

Revenues Summary

\$42,378,586 **\$1,969,613**
 (4.87% vs. prior year)

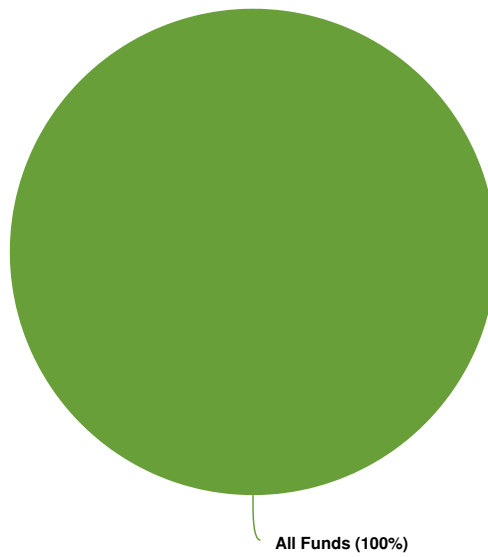


Enterprise Funds - Water & Commuter Parking Lot Proposed and Historical Budget vs. Actual

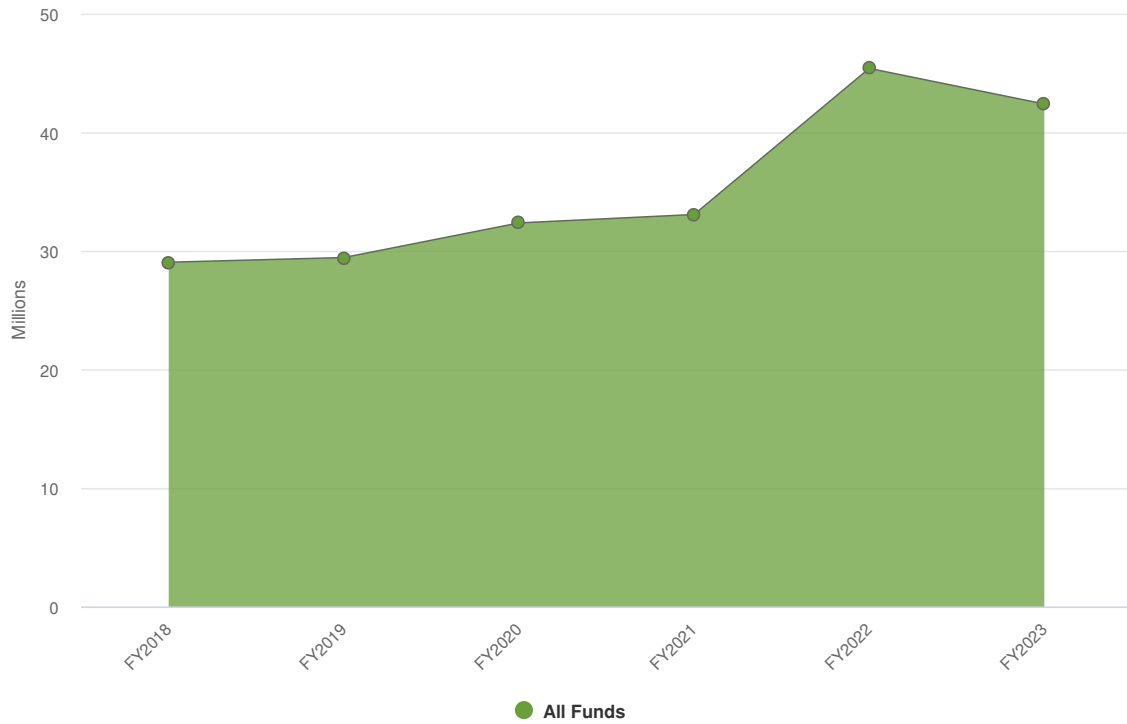


Revenue by Fund

2023 Revenue by Fund



Budgeted and Historical 2023 Revenue by Fund



Name	Account ID	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)	Notes
All Funds						
Proprietary Funds						
Enterprise						
INVESTMENT INCOME	500-350000	\$0	\$26,000	\$0	-100%	
INVESTMENT INCOME	550-350000	\$0	\$110	\$0	-100%	
BOND PROCEEDS	500-355000	\$9,150,000	\$0	\$4,000,000	N/A	
SOLID WASTE FEES	500-335200	\$6,658,825	\$6,460,000	\$6,919,000	7.1%	
TRANSFERS IN - HRST FUND	500-395210	\$4,300,000	\$4,300,000	\$0	-100%	
TRANSFERS IN - HRST FUND	550-395210	\$135,000	\$86,734	\$123,000	41.8%	
CONNECTIONS FEES	500-331750	\$412,000	\$412,189	\$412,000	0%	
MONTHLY PARKING PERMITS	550-331900-153RD	\$2,500	\$5,000	\$5,000	0%	
DAILY PARKING FEES	550-331950	\$500	\$0	\$500	N/A	
DAILY PARKING FEES	550-331950-143RD	\$7,000	\$6,000	\$7,500	25%	
DAILY PARKING FEES	550-331950-153RD	\$7,500	\$6,000	\$8,000	33.3%	
DAILY PARKING FEES	550-331950-179TH	\$4,000	\$3,500	\$4,000	14.3%	

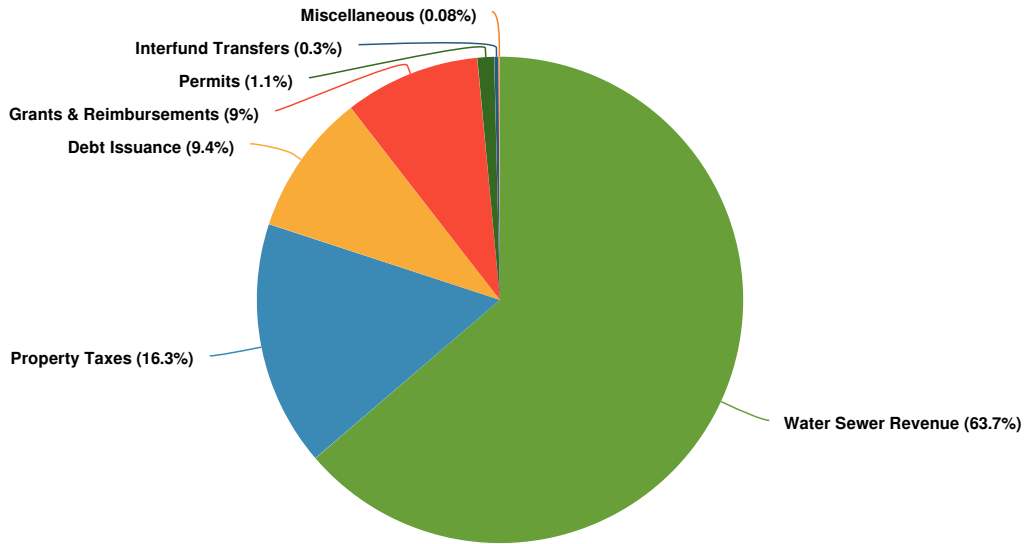


Name	Account ID	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)	Notes
DAILY PARKING FEES	550-331950-FRCRD	\$12,000	\$0	\$12,000	N/A	
DAILY PARKING FEES	550-331950-MBLPK	\$0	\$20,000	\$20,000	0%	
MISCELLANEOUS REIMBURSEMENTS	500-320500	\$489,150	\$2,500	\$1,000	-60%	
STATE GRANTS	500-320600	\$0	\$100,000	\$100,000	0%	
MISCELLANEOUS GRANTS	500-320900	\$75,000	\$3,800,000	\$3,725,000	-2%	
MISCELLANEOUS FEES	500-339100	\$35,000	\$32,000	\$35,000	9.4%	
WATER REVENUE	500-338000-BULK	\$140,000	\$141,075	\$140,446	-0.4%	
WATER REVENUE	500-338000-INCRP	\$14,411,345	\$15,373,903	\$15,413,156	0.3%	
WATER REVENUE	500-338000-PRECN	\$13,600	\$5,100	\$13,600	166.7%	
WATER REVENUE	500-338000-SALES	\$24,200	\$48,070	\$24,200	-49.7%	
WATER REVENUE	500-338000-UNINC	\$1,611,694	\$1,556,528	\$1,756,747	12.9%	
SEWER REVENUE	500-338100-INCRP	\$2,069,500	\$2,095,350	\$2,121,200	1.2%	
SEWER REVENUE	500-338100-UNINC	\$285,965	\$335,168	\$293,100	-12.6%	
STORMWATER REVENUE	500-338200-INCRP	\$3,364,796	\$3,413,568	\$4,882,468	43%	
STORMWATER REVENUE	500-338200-UNINC	\$176,323	\$225,043	\$255,669	13.6%	
MONTHLY SERVICE CHARGES	500-338300	\$1,695,134	\$1,695,135	\$1,800,000	6.2%	
LATE CHARGES	500-338310	\$300,000	\$260,000	\$305,000	17.3%	
FIRE HYDRANT FLOW TEST FEES	500-338350	\$1,000	\$0	\$1,000	N/A	
Total Enterprise:		\$45,382,032	\$40,408,973	\$42,378,586	4.9%	
Total Proprietary Funds:		\$45,382,032	\$40,408,973	\$42,378,586	4.9%	
Total All Funds:		\$45,382,032	\$40,408,973	\$42,378,586	4.9%	

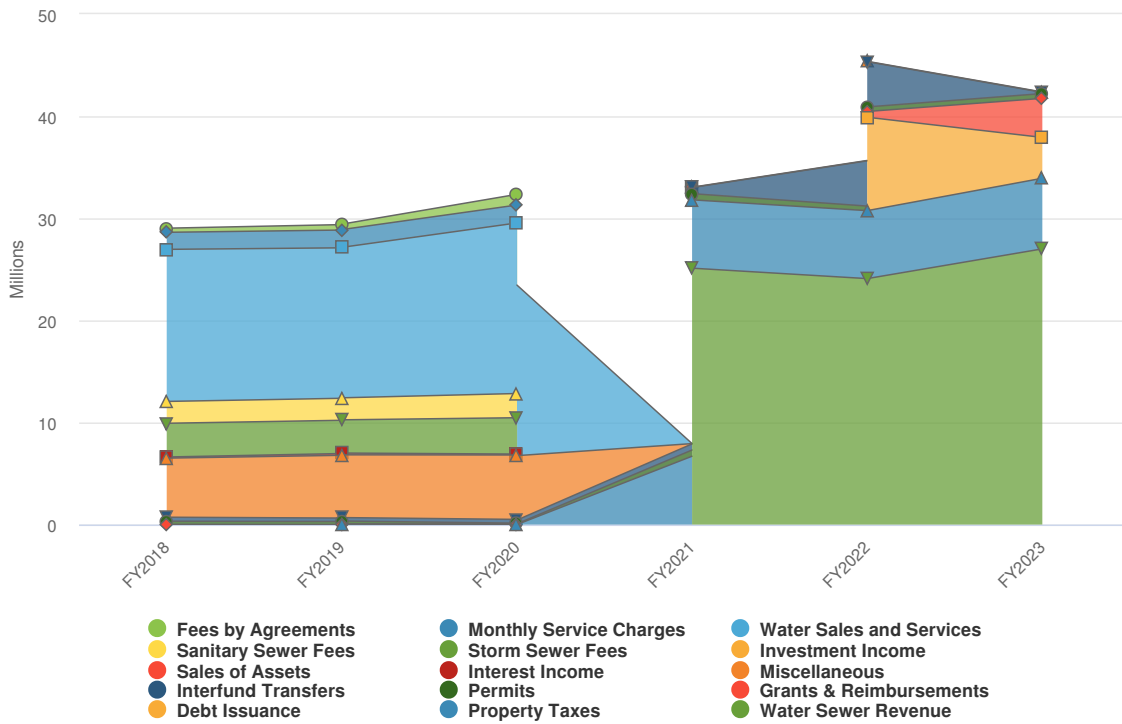


Revenues by Source

Projected 2023 Revenues by Source



Budgeted and Historical 2023 Revenues by Source



Name	Account ID	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)	Notes



Name	Account ID	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)	Notes
Revenue Source						
Investment Income						
INVESTMENT INCOME	500-350000	\$0	\$26,000	\$0	-100%	
INVESTMENT INCOME	550-350000	\$0	\$110	\$0	-100%	
Total Investment Income:		\$0	\$26,110	\$0	-100%	
Debt Issuance						
BOND PROCEEDS	500-355000	\$9,150,000	\$0	\$4,000,000	N/A	
Total Debt Issuance:		\$9,150,000	\$0	\$4,000,000	N/A	
Property Taxes						
SOLID WASTE FEES	500-335200	\$6,658,825	\$6,460,000	\$6,919,000	7.1%	
Total Property Taxes:		\$6,658,825	\$6,460,000	\$6,919,000	7.1%	
Interfund Transfers						
TRANSFERS IN - HRST FUND	500-395210	\$4,300,000	\$4,300,000	\$0	-100%	
TRANSFERS IN - HRST FUND	550-395210	\$135,000	\$86,734	\$123,000	41.8%	
Total Interfund Transfers:		\$4,435,000	\$4,386,734	\$123,000	-97.2%	
Permits						
CONNECTIONS FEES	500-331750	\$412,000	\$412,189	\$412,000	0%	
MONTHLY PARKING PERMITS	550-331900-153RD	\$2,500	\$5,000	\$5,000	0%	
DAILY PARKING FEES	550-331950	\$500	\$0	\$500	N/A	
DAILY PARKING FEES	550-331950-143RD	\$7,000	\$6,000	\$7,500	25%	
DAILY PARKING FEES	550-331950-153RD	\$7,500	\$6,000	\$8,000	33.3%	
DAILY PARKING FEES	550-331950-179TH	\$4,000	\$3,500	\$4,000	14.3%	
DAILY PARKING FEES	550-331950-FRCRD	\$12,000	\$0	\$12,000	N/A	
DAILY PARKING FEES	550-331950-MBLPK	\$0	\$20,000	\$20,000	0%	
Total Permits:		\$445,500	\$452,689	\$469,000	3.6%	
Grants & Reimbursements						
MISCELLANEOUS REIMBURSEMENTS	500-320500	\$489,150	\$2,500	\$1,000	-60%	
STATE GRANTS	500-320600	\$0	\$100,000	\$100,000	0%	
MISCELLANEOUS GRANTS	500-320900	\$75,000	\$3,800,000	\$3,725,000	-2%	
Total Grants & Reimbursements:		\$564,150	\$3,902,500	\$3,826,000	-2%	

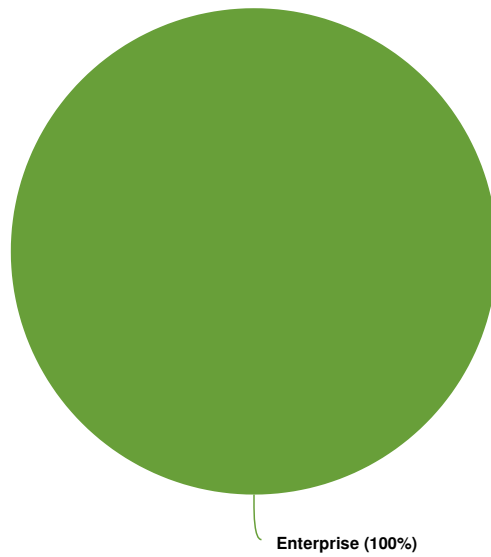


Name	Account ID	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)	Notes
Miscellaneous						
MISCELLANEOUS FEES	500-339100	\$35,000	\$32,000	\$35,000	9.4%	
Total Miscellaneous:		\$35,000	\$32,000	\$35,000	9.4%	
Water Sewer Revenue						
WATER REVENUE	500-338000-BULK	\$140,000	\$141,075	\$140,446	-0.4%	
WATER REVENUE	500-338000-INCRP	\$14,411,345	\$15,373,903	\$15,413,156	0.3%	
WATER REVENUE	500-338000-PRECEN	\$13,600	\$5,100	\$13,600	166.7%	
WATER REVENUE	500-338000-SALES	\$24,200	\$48,070	\$24,200	-49.7%	
WATER REVENUE	500-338000-UNINC	\$1,611,694	\$1,556,528	\$1,756,747	12.9%	
SEWER REVENUE	500-338100-INCRP	\$2,069,500	\$2,095,350	\$2,121,200	1.2%	
SEWER REVENUE	500-338100-UNINC	\$285,965	\$335,168	\$293,100	-12.6%	
STORMWATER REVENUE	500-338200-INCRP	\$3,364,796	\$3,413,568	\$4,882,468	43%	
STORMWATER REVENUE	500-338200-UNINC	\$176,323	\$225,043	\$255,669	13.6%	
MONTHLY SERVICE CHARGES	500-338300	\$1,695,134	\$1,695,135	\$1,800,000	6.2%	
LATE CHARGES	500-338310	\$300,000	\$260,000	\$305,000	17.3%	
FIRE HYDRANT FLOW TEST FEES	500-338350	\$1,000	\$0	\$1,000	N/A	
Total Water Sewer Revenue:		\$24,093,557	\$25,148,940	\$27,006,586	7.4%	
Total Revenue Source:		\$45,382,032	\$40,408,973	\$42,378,586	4.9%	

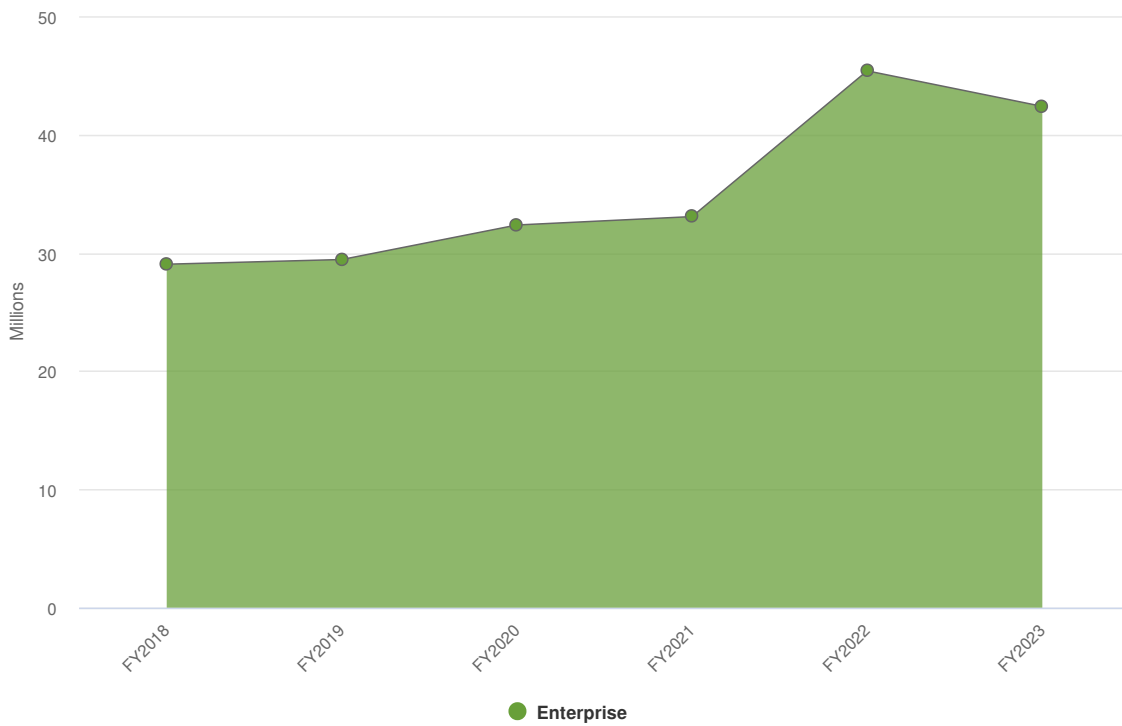


Revenue by Department

Projected 2023 Revenue by Department



Budgeted and Historical 2023 Revenue by Department



Name	Account ID	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)	Notes



Name	Account ID	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)	Notes
Revenue						
Enterprise						
INVESTMENT INCOME	500-350000	\$0	\$26,000	\$0	-100%	
INVESTMENT INCOME	550-350000	\$0	\$110	\$0	-100%	
BOND PROCEEDS	500-355000	\$9,150,000	\$0	\$4,000,000	N/A	
SOLID WASTE FEES	500-335200	\$6,658,825	\$6,460,000	\$6,919,000	7.1%	
TRANSFERS IN - HRST FUND	500-395210	\$4,300,000	\$4,300,000	\$0	-100%	
TRANSFERS IN - HRST FUND	550-395210	\$135,000	\$86,734	\$123,000	41.8%	
CONNECTIONS FEES	500-331750	\$412,000	\$412,189	\$412,000	0%	
MONTHLY PARKING PERMITS	550-331900-153RD	\$2,500	\$5,000	\$5,000	0%	
DAILY PARKING FEES	550-331950	\$500	\$0	\$500	N/A	
DAILY PARKING FEES	550-331950-143RD	\$7,000	\$6,000	\$7,500	25%	
DAILY PARKING FEES	550-331950-153RD	\$7,500	\$6,000	\$8,000	33.3%	
DAILY PARKING FEES	550-331950-179TH	\$4,000	\$3,500	\$4,000	14.3%	
DAILY PARKING FEES	550-331950-FRCRD	\$12,000	\$0	\$12,000	N/A	
DAILY PARKING FEES	550-331950-MBLPK	\$0	\$20,000	\$20,000	0%	
MISCELLANEOUS REIMBURSEMENTS	500-320500	\$489,150	\$2,500	\$1,000	-60%	
STATE GRANTS	500-320600	\$0	\$100,000	\$100,000	0%	
MISCELLANEOUS GRANTS	500-320900	\$75,000	\$3,800,000	\$3,725,000	-2%	
MISCELLANEOUS FEES	500-339100	\$35,000	\$32,000	\$35,000	9.4%	
WATER REVENUE	500-338000-BULK	\$140,000	\$141,075	\$140,446	-0.4%	
WATER REVENUE	500-338000-INCRP	\$14,411,345	\$15,373,903	\$15,413,156	0.3%	
WATER REVENUE	500-338000-PRECN	\$13,600	\$5,100	\$13,600	166.7%	
WATER REVENUE	500-338000-SALES	\$24,200	\$48,070	\$24,200	-49.7%	
WATER REVENUE	500-338000-UNINC	\$1,611,694	\$1,556,528	\$1,756,747	12.9%	
SEWER REVENUE	500-338100-INCRP	\$2,069,500	\$2,095,350	\$2,121,200	1.2%	
SEWER REVENUE	500-338100-UNINC	\$285,965	\$335,168	\$293,100	-12.6%	
STORMWATER REVENUE	500-338200-INCRP	\$3,364,796	\$3,413,568	\$4,882,468	43%	
STORMWATER REVENUE	500-338200-UNINC	\$176,323	\$225,043	\$255,669	13.6%	
MONTHLY SERVICE CHARGES	500-338300	\$1,695,134	\$1,695,135	\$1,800,000	6.2%	



Name	Account ID	FY2022 Projected Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)	Notes
LATE CHARGES	500-338310	\$300,000	\$260,000	\$305,000	17.3%	
FIRE HYDRANT FLOW TEST FEES	500-338350	\$1,000	\$0	\$1,000	N/A	
Total Enterprise:		\$45,382,032	\$40,408,973	\$42,378,586	4.9%	
Total Revenue:		\$45,382,032	\$40,408,973	\$42,378,586	4.9%	

Organizational Chart

Goal #1

Execute projects on time, under budget, and with good quality.

Goal #2

Upgrade infrastructure to provide quality drinking water, conveyance of sanitary services, and stormwater management.

CAPITAL IMPROVEMENTS



2023-2027 Capital Improvement Plan and Five Year Financial Plan

[Approved by the Village Board on June 5, 2023]

The Village utilizes two forward looking documents to ensure that the Village continues to maintain its financial health while fulfilling its mission:

- Capital Improvement Plan (CIP)
- Five-Year Financial Plan

The Capital Improvement Plan and the Five-Year Financial Plan will be guiding documents used to ensure that the Village systematically proceeds with continuing to provide first class public services. They also provide important data points that guide both expenditure and revenue options.

Capital Improvement Plan (CIP) Summary

A budget document is split into two main parts: (1) The Operating Budget, and (2) the Capital Improvement Budget. The Operating Budget provides access to general financial information for the Village. It contains estimates of the total resources expected to come into the Village and the total appropriations to fund Village services. Each fund and anticipated revenue and expenditure budget are described within the Operating Budget, including explanations of any major increases and decreases of budgeted amounts.

The Capital Improvement Budget contains cost estimates and details regarding capital improvement projects. Examples of capital improvement projects include Village infrastructure projects, information technology improvements and rolling stock. The Capital Improvement Budget also displays the anticipated funding sources and the financing plan of the project.

Five-Year Financial Plan Summary

The Five-Year Financial Plan is a tool to help the Village Board and the community better understand the Village's fiscal outlook and engage in long-term strategic resource planning. Similar to all municipalities, Orland Park has difficult decisions to make every budget year. The Five-Year Financial Plan will help provide context for these decisions and illustrates the fiscal consequences of each policy choice.

The Five-Year Financial Plan presents the causes of projected imbalances and provides a tool for examining various policy options and facilitating dialogue about those choices. The purpose of this Plan is to begin to identify and examine some of the major issues leading up to the budget process and provide a tool for planning to address those issues over a multi-year timeframe.

Click Here to view a full copy of the Orland Park Capital Improvement Plan and Five-Year Financial Plan. [🔗](#)



DEBT



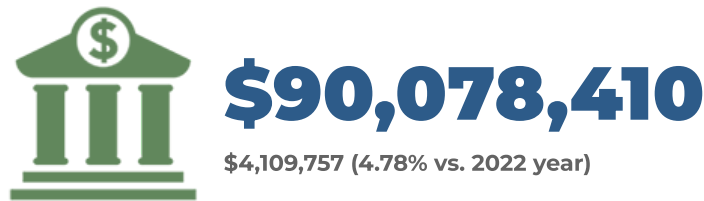
Government-wide Debt Overview

The Village's policy for issuance of long-term debt confines borrowing to significant capital improvements only if current revenue sources are not available. The fiscal year 2022 budget included borrowing of \$12,500,000 which will be used towards the Village's road resurfacing program, Fernway Rehabilitation Program, and other projects. Because of the rising interest rates, the Village borrowed Series 2022A to fund water meter replacement, Schussler Park stormwater and park improvements, and improvements at Centennial Park West in the amount of \$21,600,000.

In 2021, the Village issued three bond series and will be making an early payment for the final balloon payment for Main Street TIF debt. The 2021A bonds were issued to refund 2020 lines of credit in the amount of \$17,768,469 (which was used to pay for 2019 and 2020 capital project) and also to provide \$16,050,000 in new funds for capital projects. The 2021B and 2021C bonds refunded other debt related to the Main Street Triangle TIF to structure payments with existing revenue sources.

Considering low interest rates, now is a good time to take advantage of borrowing costs in order to address a number of needed capital improvements. Cost increases for these capital improvement will outpace borrowing costs. In regard to interest rates, depending on length and structure, interest rates are approximately 2% for a 20-year term general obligation bond. The 2023 budget includes borrowing \$7,900,000 for governmental capital and \$4,000,000 for Water & Sewer fund infrastructure.

The Village continues to maintain its AA+ bond rating with Standard & Poor's, which was affirmed twice in 2021 and twice in 2022. As a home-rule unit, no legal limit exists on the amount of debt that can be outstanding at any given time. 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. You may visit the Village's [MSRB Electronic Municipal Market Access](#) page, or view rating information in the Bond Rating section of [this page](#).



With the anticipated bonds issued in 2022, the Village's total debt portfolio (excluding Regional Water System contributions) will be approximately \$65.3M

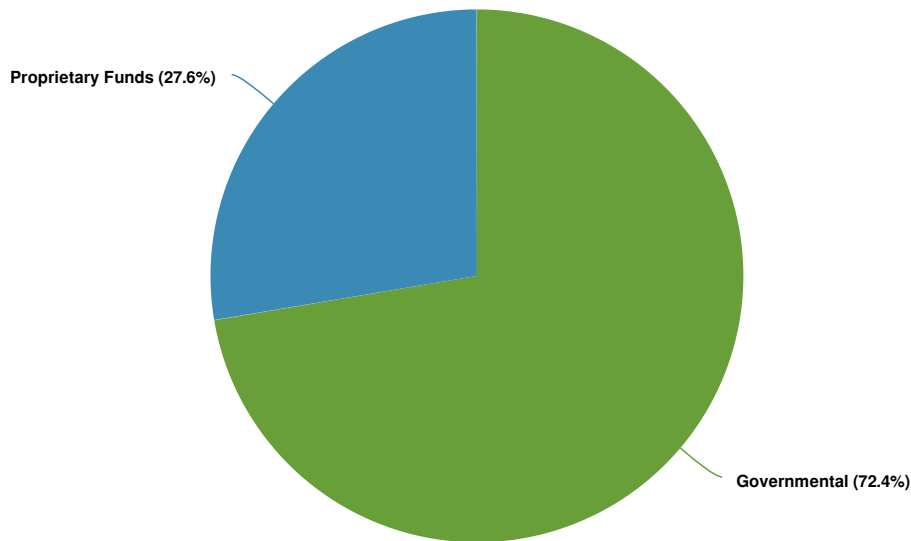
Annual Debt service payments are as follows:

	Principal	Interest	P & I Contribution*	Total
2022	\$ 4,893,285	\$ 1,582,215	\$ 1,182,272	\$ 7,657,772
2023	3,307,285	1,462,747	2,165,800	6,905,832
2024	2,812,285	1,369,859	3,407,936	7,590,080
2025	2,309,083	1,301,160	3,421,291	7,031,534
2026	1,880,000	1,243,435	3,479,298	6,602,733
2027	2,990,000	1,187,775	3,479,298	7,657,073
2028	3,050,000	1,125,700	3,479,298	7,654,998
2029	1,600,500	653,205	3,479,298	5,733,003
2030	1,590,900	588,688	3,479,298	5,658,886
2031	1,583,500	597,963	3,479,298	5,660,761
2032	1,555,300	611,000	3,479,298	5,645,598

2033	1,535,900	603,130	3,479,298	5,618,328
2034	1,276,350	609,640	3,479,298	5,365,288
2035	1,256,200	613,000	3,479,298	5,348,498
2036	1,235,600	609,200	3,479,298	5,324,098
2037	1,214,700	2,285,550	3,250,547	6,750,797
2038-2046	23,676,050	5,087,050	23,284,257	52,047,357
Total	\$ 57,766,938	\$21,531,316	\$ 74,984,381	\$154,252,635

*Village Contributions to the Village of Oak Lawn for the Village's share of Regional Water System debt

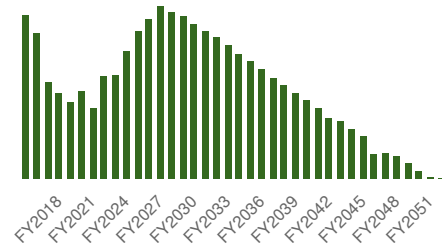
Debt by Fund



	FY2022	FY2023	% Change
All Funds	Actual	Projection	
Governmental	\$64,173,653	\$65,173,410	1.6%
Proprietary Funds	\$21,795,000	\$24,905,000	14.3%
Total All Funds:	\$85,968,653	\$90,078,410	4.8%

Governmental

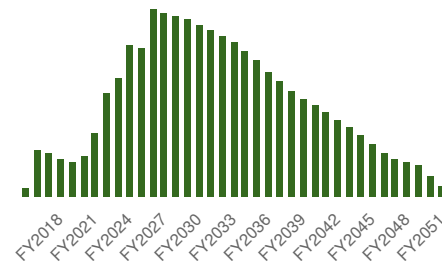
Governmental debt include General Obligation Bonds, TIF related debt, payments on lines of credit and term loans.



	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	Change
Governmental	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	FY2022 vs FY2015
Debt Service	\$98,120,448	\$86,222,872	\$55,045,000	\$47,510,000	\$40,290,000	\$35,745,000	\$40,920,000	\$61,655,000	50.7%
Capital Projects	\$4,651,000	\$5,329,000	\$5,501,458	\$6,107,133	\$8,090,383	\$19,362,722	\$3,555,938	\$2,518,653	-29.2%
Total Governmental:	\$102,771,448	\$91,551,872	\$60,546,458	\$53,617,133	\$48,380,383	\$55,107,722	\$44,475,938	\$64,173,653	44.3%

Proprietary Funds

Water & Sewer fund debt includes General Obligation Bonds and Term Loans



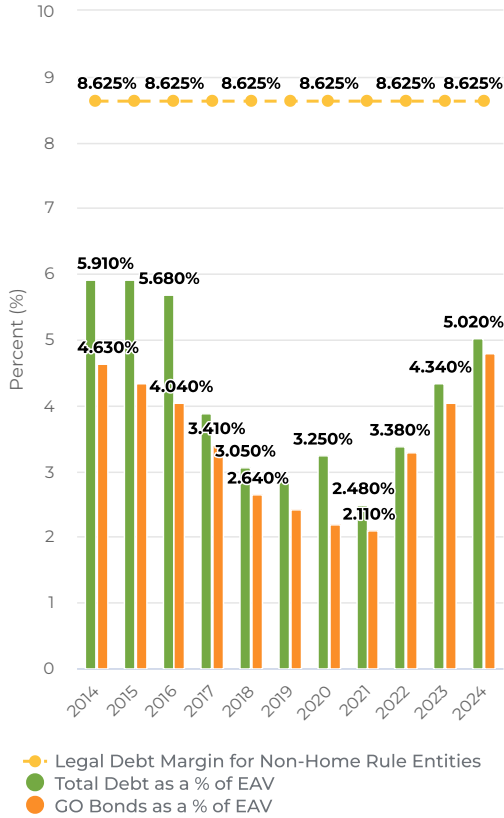
	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	% Change
Proprietary Funds	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	FY2022 vs FY2015
Enterprise	\$2,090,000	\$9,905,000	\$9,234,500	\$8,065,500	\$7,354,000	\$8,665,000	\$13,261,000	\$21,795,000	64.4%
Total Proprietary Funds:	\$2,090,000	\$9,905,000	\$9,234,500	\$8,065,500	\$7,354,000	\$8,665,000	\$13,261,000	\$21,795,000	64.4%



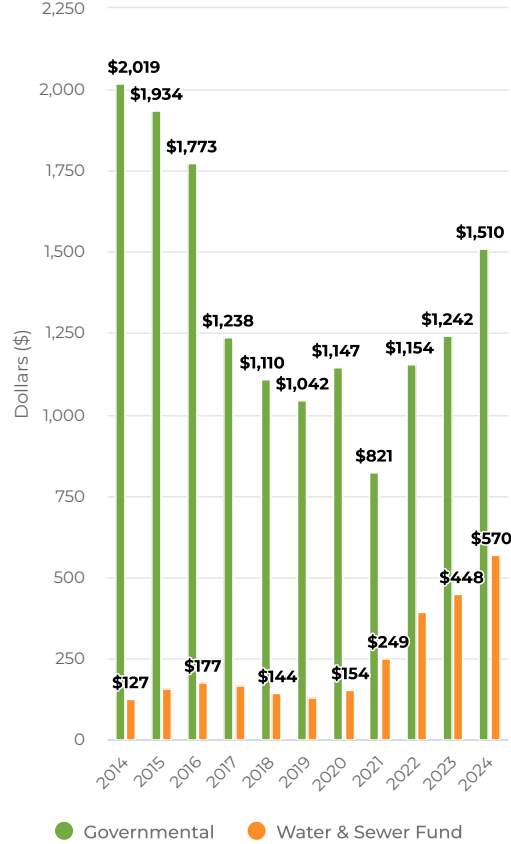
Legal Debt Limit

As a home rule government, the Village has no legal debt limit. Non-home rule governmental entities have a legal debt limit of 8.625% of EAV. For Orland Park, that limit would be \$219,605,402 (8.625% of \$2,546,149,583).

Debt as a % of Equalized Assessed Valuation



Total outstanding debt per capita



Debt Snapshot

Current debt portfolio

The Village currently has three (3) term loans, five (5) General Obligation bonds and is required to contribute a portion of debt incurred by the Village of Oak Lawn on behalf of the Regional Water System to improve the water distribution system and extend a redundant water supply. Village obligations, with the exception of the Regional Water System contribution, are detailed below.

Issue	Outstanding at January 1, 2021	Issuances	Retirements	Outstanding at January 1, 2022
G.O. Bond Series 2012A*	\$ 4,215,000	\$ -	\$ 4,215,000	\$ -
G.O. Bond Series 2012B**	15,850,000	-	15,850,000	-
G.O. Bond Series 2013A***	15,850,000	-	15,850,000	-
G.O. Bond Series 2013C****	7,525,000	-	7,525,000	-
G.O. Bond Series 2016A	4,525,000	-	520,000	4,005,000
G.O. Bond Series 2017A	665,000	-	665,000	-
G.O. Bond Series 2019	1,395,000	-	520,000	875,000
G.O. Bond Series 2021A	-	34,580,000	-	34,580,000
G.O. Bond Series 2021B	-	8,315,000	-	8,315,000
G.O. Bond Series 2021C	-	5,980,000	-	5,980,000
G.O. Bond Subtotal	50,025,000	48,875,000	45,145,000	53,755,000
Term Loans	5,733,223	-	1,721,285	4,011,938
Lines of Credit	17,769,499	-	17,769,499	-
TOTAL DEBT	\$ 73,527,722	\$ 48,875,000	\$ 64,635,784	\$ 57,766,938

*Refunded by 2021A bonds

**Final maturity that was due 12/01/2022 was paid off in 2021

***Refunded by 2021B bonds

****Refunded by 2021C bonds

Term Loans

As of January 1, 2022, the Village has three term loans in place; these term loans are from previous draws on the established lines of credit. A summary of the term loans is provided below.

Road Reconstruction Project

Original Issue Amount – \$5,329,000

Term – 8 years

Issued – 2017

Final payment – August 2025

Principal Balance @ January 1, 2021 – \$3,108,583

Water Main and Storm Sewer Improvements

Original Issue Amount – \$3,420,000

Term – 5 years

Issued – 2017

Final payment – August 2022

Balance @ January 1, 2021 – \$1,140,000

Open Space Improvements

Original Issue Amount – \$1,855,800

Term – 5 years

Issued – 2019

Final payment – December 2024

Balance @ January 1, 2021 – \$1,484,640



General Obligation Bonds

The Village of Orland Park received outstanding bond ratings during its 2021 general obligation bond issuances by Standard and Poor's, who reaffirmed the Village an AA+ rating. The current population of the Village per the 2020 census is 58,703 which results in a gross G.O. debt per capita as of January 1, 2022 of \$984.

Summary of Current G.O. Debt Issues as of January 1, 2022

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. The original 2008 bonds were issued to partially fund the east reservoir addition.

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. The 2009 bonds were originally issued to fund the purchase of open land, as well as road improvements in the I-80 corridor.

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. The 2010 bonds refunded 2002A bonds, which were originally issued to fund construction of the Orland Park Public Library building.

General Obligation Corporate Purpose Bonds – Series 2021A

Original Issue Amount: \$34,580,000

Original Issue Date: March 9, 2021

Description: Bonds were issued for current capital projects, to refund the 2012A Bonds (which were originally issued for the construction of the Police Station), and refunding outstanding lines of credit that were used for previous capital projects.

General Obligation Corporate Purpose Bonds – Series 2021B

Original Issue Amount: \$8,315,000

Original Issue Date: March 9, 2021

Description: Bonds were issued to partially refund the Village's outstanding General Obligation Bonds, Series 2013A. The original 2013A bonds were issued in relation to the mixed use development in the Main Street Triangle TIF.

General Obligation Corporate Purpose Bonds – Series 2021C

Original Issue Amount: \$5,980,000

Original Issue Date: October 29, 2021

Description: Bonds were issued to refund the Village's outstanding General Obligation Bonds, Series 2013C. The original 2013C bonds were issued for land acquisition and infrastructure improvements within the Village's Main Street Triangle TIF district.

NEW 2022 BOND ISSUE

General Obligation Corporate Purpose Bonds – Series 2022

Original Issue Amount: \$11,970,000

Original Issue Date: March 16, 2022

Description: Bonds were issued for current capital projects, including roads, land acquisition, and facility improvements.



\$90,078,410

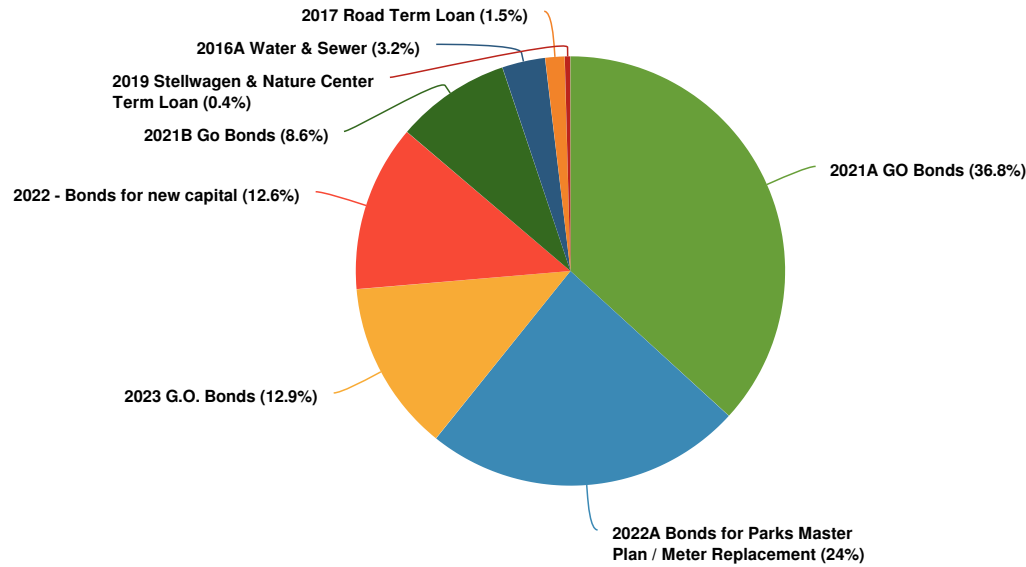
\$4,109,757 (4.78% vs. 2022 year)

Outstanding debt by type, as of the end of 2022. 2019 GO Bonds (funded by the Orland Park Public Library) will be paid in full during 2022.

In 2021, several bonds were paid off or fully refunded (2012A, 2012B, 2013A, 2013C, 2017, Lines of Credit) and three new bonds were issued (2021A, 2021B, 2021C). These transaction cause the Mountain Chart to appear inconsistent during this period.



Debt by Type



	FY2018	FY2019	FY2020	FY2021	FY2022	% Change
Debt	Actual	Actual	Actual	Actual	Actual	FY2022 vs FY2023
2021A GO Bonds	\$0	\$0	\$0	\$34,580,000	\$34,355,000	-0.7%
2021B Go Bonds	\$0	\$0	\$0	\$8,315,000	\$8,050,000	-3.2%
2021C GO Bonds	\$0	\$0	\$0	\$5,950,000	\$4,450,000	-25.2%
2016A Water & Sewer	\$5,530,000	\$5,035,000	\$4,525,000	\$4,005,000	\$3,470,000	-13.4%
2019 Library Bonds	\$0	\$1,895,000	\$1,395,000	\$875,000	\$0	-100%
2017 Stormwater Term Loan	\$2,535,500	\$1,824,000	\$1,140,000	\$456,000	\$0	-100%
2017 Road Term Loan	\$4,440,833	\$3,108,583	\$3,108,583	\$2,442,458	\$1,776,333	-27.3%
2019 Stellwagen & Nature Center Term Loan	\$0	\$1,855,800	\$1,484,640	\$1,113,480	\$742,320	-33.3%
2013C - MST TIF	\$0	\$2,315,000	\$1,175,000	\$0	\$0	0%
2013A - MST TIF	\$17,300,000	\$16,575,000	\$15,850,000	\$0	\$0	0%
2012B - MST TIF	\$17,300,000	\$16,575,000	\$15,850,000	\$0	\$0	0%
2012A - Refunding Police Station Bonds	\$5,780,000	\$1,600,000	\$810,000	\$0	\$0	0%
Line of Credit	\$1,666,300	\$3,621,000	\$17,769,499	\$0	\$0	0%
2017 - Open Lands, I-80 Corridor	\$0	\$1,330,000	\$665,000	\$0	\$0	0%
2022 - Bonds for new capital	\$0	\$0	\$0	\$0	\$11,520,000	0%
2010 GO	\$2,770,000	\$0	\$0	\$0	\$0	0%
2011 GO	\$1,400,000	\$0	\$0	\$0	\$0	0%
2012D Refunding Bonds	\$0	\$0	\$0	\$0	\$0	0%
2015A GO Refunding Bonds	\$965,000	\$0	\$0	\$0	\$0	0%
2017A GO Refunding Bonds	\$1,995,000	\$0	\$0	\$0	\$0	0%
2008 GO	\$0	\$0	\$0	\$0	\$0	0%
2009 GO	\$0	\$0	\$0	\$0	\$0	0%
Total Debt:	\$61,682,633	\$55,734,383	\$63,772,722	\$57,736,938	\$85,968,653	48.9%



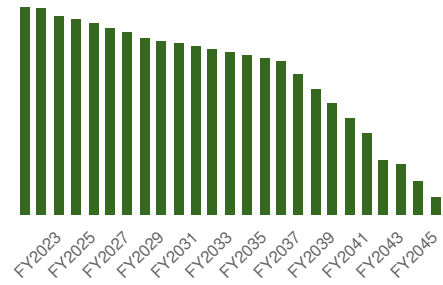
	FY2018	FY2019	FY2020	FY2021	FY2022	% Change
2013B GO	\$0	\$0	\$0	\$0	\$0	0%
2022A Bonds for Parks Master Plan / Meter Replacement	\$0	\$0	\$0	\$0	\$21,605,000	0%
2023 G.O. Bonds	\$0	\$0	\$0	\$0	\$0	0%
2024 Planned Borrowing	\$0	\$0	\$0	\$0	\$0	0%
2025 Planned Borrowing	\$0	\$0	\$0	\$0	\$0	0%
2026 Planned Borrowing	\$0	\$0	\$0	\$0	\$0	0%
2027 Planned Borrowing	\$0	\$0	\$0	\$0	\$0	0%
Total Debt:	\$61,682,633	\$55,734,383	\$63,772,722	\$57,736,938	\$85,968,653	48.9%

2021A GO Bonds

Original Issue Amount: \$34,580,000

Original Issue Date: March 9, 2021

Description: Bonds were issued for current capital projects, to refund the 2012A Bonds (which were originally issued for the construction of the Police Station), and refunding outstanding lines of credit that were used for previous capital projects.



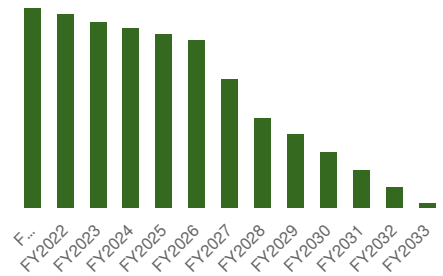
	FY2022	FY2023	% Change
2021A GO Bonds	Actual	Projection	
2021A GO Bonds	\$34,355,000	\$33,150,000	-3.5%
Total 2021A GO Bonds:	\$34,355,000	\$33,150,000	-3.5%

2021B Go Bonds

Original Issue Amount: \$8,315,000

Original Issue Date: March 9, 2021

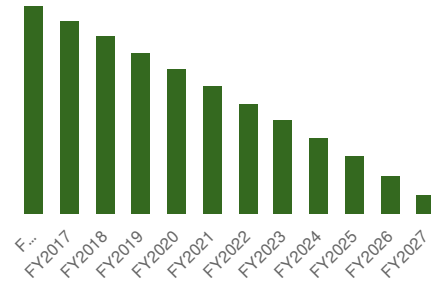
Description: Bonds were issued to partially refund the Village's outstanding General Obligation Bonds, Series 2013A. The original 2013A bonds were issued in relation to the mixed use development in the Main Street Triangle TIF.



	FY2022	FY2023	% Change
2021B Go Bonds	Actual	Projection	
2021B Go Bonds	\$8,050,000	\$7,790,000	-3.2%
Total 2021B Go Bonds:	\$8,050,000	\$7,790,000	-3.2%

2016A Water & Sewer

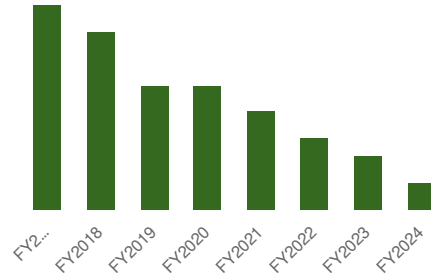
Original Issue Amount: \$6,535,000
 Original Issue Date: April 18, 2016
 Description: Bonds were issued to partially refund the Village's outstanding General Obligation Bonds, Series 2008. The original 2008 bonds were issued to partially fund the east reservoir addition.



	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	% Change
2016A Water & Sewer	Actual	Actual	Actual	Actual	Actual	Actual	Actual	FY2022 vs FY2023
2016A Water & Sewer	\$6,485,000	\$6,015,000	\$5,530,000	\$5,035,000	\$4,525,000	\$4,005,000	\$3,470,000	-13.4%
Total 2016A Water & Sewer:	\$6,485,000	\$6,015,000	\$5,530,000	\$5,035,000	\$4,525,000	\$4,005,000	\$3,470,000	-13.4%

2017 Road Term Loan

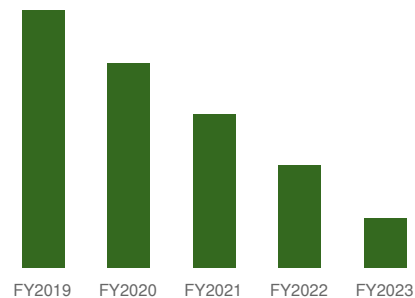
Original Issue Amount – \$5,329,000
 Term – 8 years
 Issued – 2017
 Final payment – August 2025
 Principal Balance @ January 1, 2021 – \$2,444,458



	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	% Change
2017 Road Term Loan	Actual	Actual	Actual	Actual	Actual	Actual	FY2022 vs FY2023
2017 Road Term Loan	\$5,106,958	\$4,440,833	\$3,108,583	\$3,108,583	\$2,442,458	\$1,776,333	-27.3%
Total 2017 Road Term Loan:	\$5,106,958	\$4,440,833	\$3,108,583	\$3,108,583	\$2,442,458	\$1,776,333	-27.3%

2019 Stellwagen & Nature Center Term Loan

Original Issue Amount – \$1,855,800
 Term – 5 years
 Issued – 2019
 Final payment – December 2024
 Balance @ January 1, 2022 – \$1,113,480

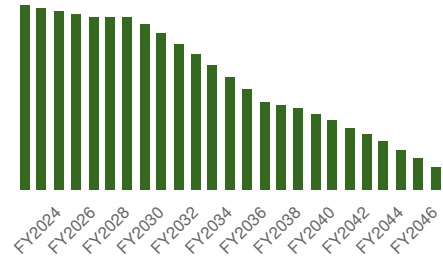


	FY2019	FY2020	FY2021	FY2022	% Change
2019 Stellwagen & Nature Center Term Loan	Actual	Actual	Actual	Actual	FY2022 vs FY2023
2019 Stellwagen & Nature Center Term Loan	\$1,855,800	\$1,484,640	\$1,113,480	\$742,320	-33.3%
Total 2019 Stellwagen & Nature Center Term Loan:	\$1,855,800	\$1,484,640	\$1,113,480	\$742,320	-33.3%



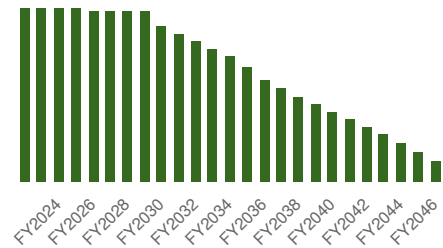
2022 - Bonds for new capital

The Village's policy for issuance of long-term debt confines borrowing to significant capital improvements only if current revenue sources are not available. The proposed fiscal year 2022 budget includes borrowing of \$12,500,000 which will be used towards the Village's road resurfacing program, Fernway Rehabilitation Program, and other projects.



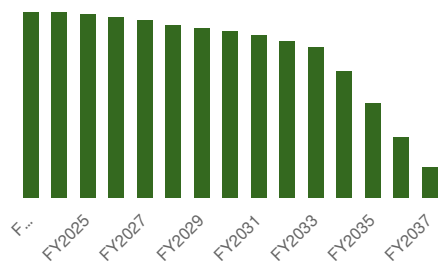
	FY2022	FY2023	% Change
2022 - Bonds for new capital	Actual	Projection	
2022 - Bonds for new capital	\$11,520,000	\$11,320,000	-1.7%
Total 2022 - Bonds for new capital:	\$11,520,000	\$11,320,000	-1.7%

2022A Bonds for Parks Master Plan / Meter Replacement



	FY2022	FY2023	% Change
2022A Bonds for Parks Master Plan / Meter Replacement	Actual	Projection	
2022A Bonds for Parks Master Plan / Meter Replacement	\$21,605,000	\$21,605,000	0%
Total 2022A Bonds for Parks Master Plan / Meter Replacement:	\$21,605,000	\$21,605,000	0%

2023 G.O. Bonds



	FY2023	FY2037
2023 G.O. Bonds	Projection	Projection
2023 G.O. Bonds	\$11,590,000	\$1,990,000
Total 2023 G.O. Bonds:	\$11,590,000	\$1,990,000





Village Contributions to RWS System Debt

The Village of Orland Park receives water from the Village of Oak Lawn as part of the Regional Water System (RWS). The RWS has embarked on a multi-year project to bring a redundant water supply from the City of Chicago, through the Village of Oak Lawn to all of the RWS customer communities.

While this is not considered debt to the Village of Orland Park, there is a contractual obligation to make contributions to fund RWS debt service payments. The chart to the right illustrates annual contributions that will be needed to fund the Village portion of RWS debt.

Annual Debt Service Costs	
	Orland Park
2016	\$28,186
2017	\$238,042
2018	\$613,533
2019	\$803,289
2020	\$1,003,794
2021	\$1,023,454
2022	\$1,168,472
2023	\$2,360,131
2024	\$3,995,207
2025	\$4,059,326
2026	\$4,168,096
2027	\$4,168,097
2028	\$4,168,097
2029	\$4,168,097
2030	\$4,168,097
2031	\$4,168,097
2032	\$4,168,097
2033	\$4,168,097
2034	\$4,168,097
2035	\$4,168,098
2036	\$4,168,098
2037	\$3,984,360
2038	\$3,531,774
2039	\$3,189,296
2040	\$3,189,296
2041	\$3,189,296
2042	\$3,189,296
2043	\$3,049,620
2044	\$2,882,600
2045	\$2,883,502
2046	\$1,597,536
2047	\$1,597,310
2048	\$1,598,156
Total	\$95,024,546



APPENDIX



Glossary

Abatement: A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

Accounting System: The total structure of records and procedures that identify record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

Accrued Interest: The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

Amortization: The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

Appropriation: A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

Arbitrage: As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

Assessed Valuation: A value assigned to real estate or other property by a government as the basis for levying taxes.

Audit: An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

Audit Report: Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

Available Funds: Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

Balance Sheet: A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

Betterments (Special Assessments): Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the betterment, one year's apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

Bond: A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

Bond and Interest Record: (Bond Register) – The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

Bonds Authorized and Unissued: Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by the community's legislative body to be removed from community's books.

Bond Issue: Generally, the sale of a certain number of bonds at one time by a governmental unit.



Bond Rating (Municipal): A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

Budget: A plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See Performance Budget, Program Budget)

Capital Assets: All real and tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful life extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

Capital Budget: An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

Cash: Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

Cash Management: The process of monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short- term borrowing and investment of idle cash.

Certificate of Deposit (CD): A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

Classification of Real Property: Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

Collective Bargaining: The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union. regarding wages, hours and working conditions.

Consumer Price Index: The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

Cost-Benefit Analysis: A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

Debt Burden: The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

Debt Service: The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

Encumbrance: A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

Enterprise Funds: An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery--direct, indirect, and capital costs—are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the

"surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

Equalized Valuations (EQVs): The determination of the full and fair cash value of all property in the community that is subject to local taxation.

Estimated Receipts: A term that typically refers to anticipated local revenues often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget. (See Local Receipts)

Exemptions: A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

Expenditure: An outlay of money made by municipalities to provide the programs and services within their approved budget.

Fiduciary Funds: Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private- purpose trust funds, and agency funds.

Fixed Assets: Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

Fixed Costs: Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

Float: The difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

Full Faith and Credit: A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

Fund: An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

Fund Accounting: Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

GASB 34: A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement the government's financial performance, trends and prospects for the future.

GASB 45: This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other postemployment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

General Fund: The fund used to account for most financial resources and activities governed by the normal appropriation process.

General Obligation Bonds (G.O. Bonds): Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

GFOA: The Government Finance Officers Association of the United States and Canada (www.gfoa.org)



Governing Body: A board, committee, commission, or other executive or policymaking body of a municipality or school district.

Indirect Cost: Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

Interest: Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

Interest Rate: The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

Investments: Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

Line Item Budget: A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

Local Aid: Revenue allocated by the state or counties to municipalities and school districts.

Maturity Date: The date that the principal of a bond becomes due and payable in full.

Municipal(s): (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties but also bonds of the state and agencies of the state.

Note: A short-term loan, typically with a maturity date of a year or less.

Objects of Expenditures: A classification of expenditures that is used for coding any department disbursement, such as "personal services," "expenses," or "capital outlay."

Official Statement: A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

Operating Budget: A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

Overlapping Debt: A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

Performance Budget: A budget that stresses output both in terms of economy and efficiency.

Principal: The face amount of a bond, exclusive of accrued interest.

Program: A combination of activities to accomplish an end.

Program Budget: A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

Purchased Services: The cost of services that are provided by a vendor.

Refunding of Debt: Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

Reserve Fund: An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.



Revaluation: The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

Revenue Anticipation Note (RAN): A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

Revenue Bond: A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

Revolving Fund: Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

Sale of Real Estate Fund: A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

Stabilization Fund: A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

Surplus Revenue: The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

Tax Rate: The amount of property tax stated in terms of a unit of the municipal tax base; for example, \$14.80 per \$1,000 of assessed valuation of taxable real and personal property.

Tax Title Foreclosure: The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.

Trust Fund: In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

Uncollected Funds: Recently deposited checks included in an account's balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be loaned or used as part of the bank's reserves and they are not available for disbursement.)

Undesignated Fund Balance: Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

Unreserved Fund Balance (Surplus Revenue Account): The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)

Valuation (100 Percent): The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.

