

FY 2019

***VILLAGE OF PALOS PARK
ANNUAL BUDGET***



VILLAGE OF
PALOS PARK

*"Service to Our Residents and Dedication to
the Preservation of Palos Park, Illinois"*

*Fiscal Year Ending
April 30, 2019*

The Government Finance Officers Association
of the United States and Canada (GFOA)
presented a Distinguished Budget Presentation Award
to the Village of Palos Park, Illinois for the
Annual Budget beginning
May 1, 2017

In order to receive this award, a government unit must
publish a budget document that meets program criteria
as a policy document, as an operations guide,
as a financial plan, and as a communications device.

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



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Village of Palos Park
Illinois**

For the Fiscal Year Beginning

May 1, 2017

Christopher P. Morill

Executive Director

VILLAGE OF PALOS PARK

FISCAL YEAR 2019 ANNUAL BUDGET

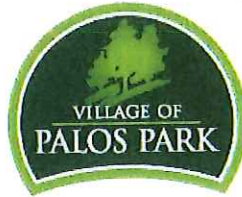
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**FINANCE
DEPARTMENT**
8999 West 123rd Street
Palos Park, IL 60464



Phone: (708) 671-3715
Fax: (708) 448-9542

MEMORANDUM

TO: MAYOR MAHONEY, CLERK ARRIGONI, COMMISSIONER REED,
COMMISSIONER POLK, COMMISSIONER MILOVICH-WALTERS,
AND COMMISSIONER PAVLATOS

FROM: *BARBARA MAZIAREK, FINANCE DIRECTOR AND
RICK BOEHM, VILLAGE MANAGER*

DATE: APRIL 23, 2018

SUBJECT: *FISCAL YEAR 2019 ANNUAL BUDGET
FOR COUNCIL APPROVAL*

We respectfully present to the Mayor and the Village Commissioners the attached Budget for the Fiscal Year of May 1, 2018 through April 30, 2019 (FY2019) for the Village of Palos Park. This document represents the collaborative efforts of Department Directors and Village Staff to produce a balanced budget which will serve as the primary planning and financial tool to accomplish many objectives and policies. As presented, the proposed budget reflects the priorities of the Village Board, which are to reduce the residential tax burden; maintain a safe community; provide adequate infrastructure; provide government transparency and accountability; to foster intergovernmental coordination and consolidation; and to stimulate the business community.

While many financial challenges have been addressed by the Village of Palos Park over the last several years, expenditure limitations and control have been continually focused upon to ensure that the Village operates within our resources. Staff continues to work to hold down and reduce operating costs where possible. This upcoming budget is based on focusing dollars on the core service functions, overall Village goals and objectives, limited investment in capital equipment, long-term financial re-investment to the general fund, and capital contributions to the Village infrastructure.

The Village of Palos Park faces a number of significant challenges that are not unlike those faced by many other municipalities. By identifying those challenges, Department Directors are given the opportunity to be innovative in developing solutions and improving processes. The Department Directors responded to observed financial trends and those challenges. However, based on ambiguity and conflicting economic forecasts, the Village continues to take an extremely conservative approach with a critical eye on both expenditure and revenue

projections in the majority of Village funds for this fiscal budget year to insure our financial reserves remain strong and our current service levels remain intact.

One of the imminent threats to the Village's financial stability is the fiscal instability of the State of Illinois. Not only is the Village concerned about unfunded mandates, but also the threat of the withdrawal or reduction in State shared revenues due to the State's financial issues. Over the course of the last few fiscal years, a major concern for the Village and other municipalities has been the administration and payment of vouchers owed under state law, specifically the Local Government Distributive Fund (Income Tax). The Village continues to experience delayed payments from the state shared revenue collections in the past, however, the state is currently up-to-date in their payment to the Village.

FY2019 BUDGET ASSUMPTIONS

In compiling the budget, we use several assumptions. Significant assumptions are detailed below. We conservatively estimate our revenues when uncertain, and use actual revenue amounts when known. Expenditures are based on real or actual costs, when known. We estimate operational costs on historical trends, and do not inflate expenditures when unwarranted. We have concentrated on making sure that fixed expenses; such as, payroll and benefits are accurate numbers.

EXPENSE	FY2019 BUDGET
Wages for non-union employees	2.5% Increase
Health and Dental Insurance	21.08% Increase or \$293,496 Total Amount
IMRF Contributions	12.50% of employee wages
Police Pension Contributions	\$250,000 Total Amount
SLEP Pension Contributions (Chief of Police)	16.75% of employee wages
IRMA Contribution	\$75,027 Total Amount less a \$45,000 reserves reduction

BUDGET POLICIES

The budget is an annual plan of estimated expenditures and the proposed means of financing them. It is the method by which the Village delivers its goods and programs to the residents. However, a budget document is only part of an extensive and on-going process of financial review and control that ensures accountability of public funds and the protection of public interest.

This budget generally conforms to the Village's long established budget policies. Most notably, the budget uses only current revenues to match current expenditures, while striving to maintain a fund balance surplus. This has been difficult over the past few years, as many of our state shared revenues have been declining.

FISCAL YEAR 2019 OVERVIEW

There are a number of indicators that the regional economy is growing, unfortunately very slowly. The Village continues to take a conservative approach in revenue projections in the majority of Village funds for this coming fiscal year. Even though the Village budgets revenue in a conservative manner, the Village also budgets realistically. Typically, revenue not reasonably expected to be received is not yet budgeted. The Village is projecting an increase in a few revenue sources; as well as, some revenue sources will experience declines. Total Revenue collections in the coming fiscal year are projected to increase 2.40% over the prior budgeted fiscal year. This increase is due to increased sales tax collections and departmental revenue collections.

Just as revenues are estimated conservatively, the spending levels for operational expenses are in line again with flat spending from the previous fiscal year. The Village's expenses continue to grow, largely related to personnel costs. This is expected for a service-based governmental organization for which personnel related costs make up 71.08% of its operating expenses in the General Fund and 24.43% of the expenses in the Water and Sewer Utility Fund. There is sufficient revenue projected for the FY2019 Budget to cover the expenses in all funds, including the use of fund balance where applicable.

ALL FUNDS

- Total budgeted revenues for FY2019 are estimated at **\$8,588,069** which is an increase of **\$478,047** or 5.89% from the previous budgeted fiscal year revenues. This increase is the result of an increase in the anticipated revenues; such as, rental income, interest income, fees, utility taxes, water, and sewer collections.
- Total budgeted expenditures for FY2019 are projected to be **\$9,203,165** which is an increase of **\$711,696,390** or **8.38%** more than the budgeted FY2018 expenses. Salaries, employee benefits, capital expenses, and contractual services are the main causes for the overall increase in expenditures in the upcoming budget year.

OVERVIEW OF THE FISCAL YEAR 2019 BUDGET

FUND	ESTIMATED REVENUE	ESTIMATED OPERATING EXPENSES	ESTIMATED CAPITAL EXPENSES
<i>General Fund</i>	\$ 4,607,370	\$ 4,570,095	\$ 2,750
<i>Water Fund</i>	1,925,120	2,139,850	216,000
<i>Sewer Fund</i>	501,500	549,326	255,000
<i>Refuse Fund</i>	356,378	356,378	-
<i>1/2% Sales Tax Fund</i>	369,100	-	400,000
<i>MFT Fund</i>	127,560	110,550	180,000
<i>Commuter Lot Fund</i>	85,200	104,750	-
<i>Police Pension Fund</i>	510,125	182,750	
<i>Asset Forfeiture Fund</i>	-	-	30,000
<i>Other Funds</i>	105,716	105,716	
TOTAL FUNDS	\$ 8,588,069	\$ 8,119,415	\$ 1,083,750

GENERAL FUND

- General Fund budgeted revenues of **\$4,607,370** for FY2019 are projected to come in about 2.4% more than the previous fiscal year budgeted revenue. The most significant increases are rental income, fees, interest, and reimbursements; while sales tax revenue decreases for the coming fiscal year; however, property tax revenue and most other sources of revenues are projected to be flat in the upcoming fiscal.
- General Fund budgeted expenditures are projected to be **\$4,572,845** as compared to \$4,425,921 in the previous fiscal year. This is a 3.32% increase in spending from FY2018. Increased cost of personnel salary and benefits, computer upgrades, legal fees, building maintenance, and overall operating costs will most likely contribute significantly to spending in this fund.
- The General Fund budget for the coming fiscal year is a balanced budget, with a possible \$34,525 surplus expected in the coming fiscal year.
- The ending fund balance of the General Fund, at the close of Fiscal Year 2019, is estimated to be 31.97% of the annual General Fund budgeted expenditures. This estimated amount will adhere to the Village's Fund Balance Policy requiring the ending fund balance to be 25% to 40% of annual General Fund expenditures. The Village continues to have healthy financial reserves with a projection of \$1,462,001 in the General Fund balance at April 30, 2019. The Village's Reserve Policy will require us to maintain fund balance equal to 25% of the General Fund budgeted expenditures for emergencies and unforeseen circumstances to meet operational needs.

GENERAL FUND REVENUE			
DEPARTMENT	FY2019 REVENUE	FY2018 BUDGET	BUDGET DIFFERENCE
ADMINISTRATION	4,011,920	3,936,070	75,850
POLICE DEPARTMENT	241,750	221,166	20,584
PUBLIC AFFAIRS	-	-	-
BUILDING DEPT	184,350	173,750	10,600
PUBLIC WORKS	-	-	-
RECREATION	152,650	150,600	2,050
SLUIS	-	-	-
FESTIVALS	16,700	17,950	(1,250)
TOTAL REVENUE	4,607,370	4,499,536	107,834

GENERAL FUND EXPENDITURES			
DEPARTMENT	FY2019 EXPENDITURES	FY2018 BUDGET	BUDGET DIFFERENCE
ADMINISTRATION	533,426	511,738	21,688
POLICE DEPARTMENT	2,191,025	2,160,663	30,362
PUBLIC AFFAIRS	119,950	73,765	46,185
BUILDING DEPT	410,228	312,332	97,896
PUBLIC WORKS	543,026	548,288	(5,262)
RECREATION	424,172	431,496	(7,324)
SLUIS	2,500	500	2,000
PUBLIC GROUNDS	109,490	125,345	(15,855)
FINANCE	222,354	236,844	(14,490)
CAPITAL EXPENDITURES	2,750	-	2,750
FESTIVALS	11,925	22,950	(11,025)
VOPP DEBT	2,000	2,000	-
TOTAL EXPENSES	4,572,845	4,425,922	146,924

POSSIBLE SURPLUS / (DEFICIT)	\$	34,525	\$	73,614	\$	(39,090)
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WATER FUND

- Water Fund revenues are budgeted to be **\$1,925,120** and projected to be **\$97,650** or **5.34%** more than the prior fiscal year. This increase in revenue is a result of an increase in the Village's water usage relating to seasonal weather influences; as well as, increased water rates residents are paying.

- Budgeted Water Fund expenditures of **\$2,355,850** are projected to be only **\$269,667** more than the prior fiscal year expenses. Upcoming expenses are higher, with overall increases in salaries, personnel benefits, maintenance, and utility improvements which impact the overall operating expenses of the Water Fund; as well as, the increase in the cost of purchasing water from Oak Lawn through the City of Chicago.
- The Water Fund is projecting to produce a deficit, and a reduction of the prior year's cash reserves in the amount of **\$430,730** for the coming fiscal year; however, the water fund will maintain a healthy fund balance at the close of the fiscal year.

SEWER FUND

- Sewer Fund revenues are budgeted to be **\$501,500** and is only **\$600** less than the prior fiscal year budgeted amount of \$500,900. The decrease is due to reduced residential collections based on historical trends.
- Sewer Fund expenditures are projected to be **\$804,326** and are **\$120,750** or 17.66% more than the prior fiscal year budgeted amount of \$683,576. Contributing to the increase is an increase of commodities purchases and increased utility improvement capital improvement expenditures for the coming fiscal year.
- The Sewer Fund is projecting to produce a deficit, in the amount of \$302,826 for the coming fiscal year; however, the sewer fund will maintain a healthy fund balance at the close of the fiscal year.

1 / 2% SALES TAX FUND

- Revenues in the ½% Sales Tax Fund are estimated to be **\$194,100** or 5.39% more than the prior fiscal year collections. Minor growth in revenue is projected for this fund for the coming fiscal year, but will match the current year trend in consumer spending.
- Expenditures in the ½% Sales Tax Fund are estimated to be **\$400,000** which are \$88,000 more than the prior fiscal year budgeted amount of \$312,000. Increased expenditures in this fund for street resurfacing and drainage repairs are expected for the coming year.
- The ½% Sales Tax Fund is projected to produce a deficit, and a reduction of the prior year's cash surplus balance, in the amount of **\$30,900** for the coming fiscal year. In addition, this fund will still maintain a healthy fund balance at the end of the coming fiscal year.

MOTOR FUEL TAX FUND

- Motor fuel tax revenue of **\$124,810** is only **\$1,390** less than budgeted amount in the prior fiscal year. The IML Estimates are used to project this revenue for the coming fiscal year.

- Expenditures in the MFT Fund are expected to be **\$290,550** or **\$72,000** more than the prior fiscal year budget amount. The MFT program includes the engineering and resurfacing for local street maintenance in the Village; along with maintenance and materials costs and snow/ice control.
- The MFT Fund is projecting to produce a deficit, and a reduction of the prior year's cash surplus balance, in the amount of **\$162,990** for the coming fiscal year. In addition, this fund will still maintain a healthy cash reserve balance at the end of the coming fiscal year.

COMMUTER LOT FUND

- Commuter Lot Fund revenues are expected to be **\$85,200** which is a \$10,000 increase as compared to the previous fiscal year's budgeted revenue. Growth in revenue is projected due to the increased ridership on the commuter line.
- Commuter Lot Fund expenditures are expected to be **\$104,750** which is **\$453** more than the budgeted expenditures in the previous fiscal year. Operating expenses include maintenance for public grounds, which includes crack filling, sealcoat, and striping of the lot for the Metra Station.
- The Commuter Lot is projecting to produce a deficit of **\$19,550** for the coming fiscal year.

CONCLUSION

The Fiscal Year 2019 Budget, as presented, continues the fiscally conservative practices of the previous budgets. It is this practice of maintaining fund balances and conservatively estimating revenues and expenditures; as well as, operating within those limits that allows the Village of Palos Park to continue the level of service in tough economic times. While maintaining emphasis on fiscal conservatism, the Fiscal Year 2019 Budget plans to accomplish the following goals:

- ***Balance the General Fund budget with revenues more than expenses;***
- ***Improved use of fund balances and reserves;***
- ***No significant cuts, reductions in staff, or eliminations to existing programs or service levels; and***
- ***Continue to invest in needed infrastructure improvements using funds from dedicated revenue sources.***

The Fiscal Year 2019 Budget produces a balanced General Fund budget that still advances the goals and objectives of the Village Officials, and is responsible to the Village's residents. A balanced budget was achieved by a careful prioritization of the vital services and programs necessary to meet the expectations of the Village residents and businesses. While other funds are projected to generate deficits in the upcoming fiscal year, these deficits will only reduce existing fund balance reserves to offset the projected higher expenditures in the coming fiscal year.

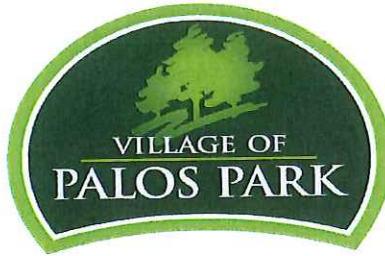
We wish to thank the Mayor and each of the Village Commissioners for their early guidance in developing this budget. The budget document reflects the hard work and commitment to our organization, and is the result of many long hours of work. Our warmest appreciation to the Department Directors and staff of the Village of Palos Park who submitted and revised their budgets in a timely manner; as well as, staying within spending guidelines to produce a balanced budget. The Village of Palos Park is indeed fortunate to have a group of consummate professionals, each of whom not only runs his/her department well, but also is able to stretch effectively the resources of a primarily stagnant financial base to provide the residents of the Village an exceptionally high level of service. As a result, the Village is positioned for a successful Fiscal Year 2019, and continued financial health in the coming years. We are pleased to provide the Fiscal Year 2019 Budget for the Village of Palos Park.



Barbara Maziarek
Finance Director / Treasurer



Richard B. Boehm
Village Manager



VILLAGE OF PALOS PARK
PRINCIPAL OFFICIALS
May 1, 2018

JOHN F. MAHONEY

Mayor

MARIE ARRIGONI

Village Clerk

BOARD OF COMMISSIONERS

James Pavlatos - *Commissioner of Accounts and Finance*
Nicole Milovich-Walters - *Commissioner of Public Works and Streets, and Recreation*
Daniel Polk - *Commissioner of Public Health and Safety*
G. Darryl Reed - *Commissioner of Building and Public Property*

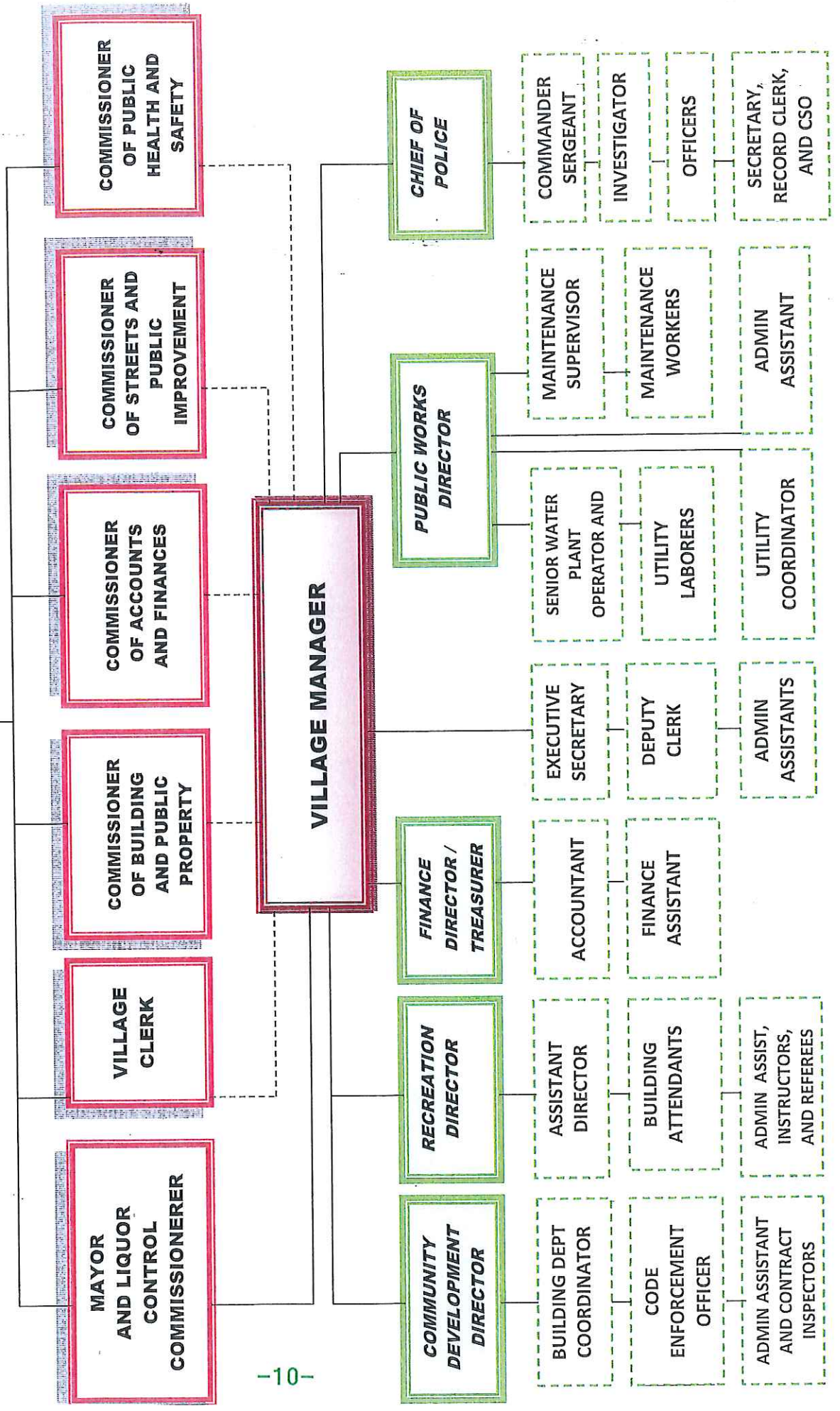
ADMINISTRATION

Richard B. Boehm - *Village Manager*

DEPARTMENT DIRECTORS

Barbara Maziarek - *Finance Director / Treasurer*
Joseph Miller - *Chief of Police*
Mose Ricky - *Recreation Director*
Michael Sibrava - *Public Works Director*
Lauren Pruss - *Community Development Director*

VILLAGE RESIDENTS



VILLAGE OF PALOS PARK

VISION STATEMENT AND ORGANIZATIONAL GOALS

The purpose of the Palos Park Strategic Plan is to identify areas of concern that are considered most important to Village residents and establish specific goals and objectives that provide the detailed guidance the Village needs to begin addressing and improving those components that contribute to the overall quality of life in Palos Park. Designed to be focused and implementation-oriented, the Strategic Plan identifies immediate, short-term, long-term, and on-going actions to be taken. Recommendations include administrative actions, creation of new Village employee position, and actions that will require capital expenditure and the allocation of funding. The overall objective of the Strategic Plan can be summarized in the following Mission Statement:

*To preserve and maintain the natural environment,
develop attractive and unique commercial shopping and
service areas that enhance and contribute
to the Village's historical and rural character,
while improving the quality of residential life.*

An assessment of the issues, concerns, projects, and priorities identified throughout the strategic planning process has resulted in the establishment of eight community focus areas. These focus areas represent "umbrella" categories in which all of the identified issues and concerns are organized. The eight community focus areas include:

1. Zoning and Land Use
2. Economic Development / Commercial Areas
3. Traffic and Infrastructure
4. Village Services
5. Open Space and Natural Environment
6. Village Character
7. Parks and Recreation
8. Communications

The Palos Park Strategic Plan contains the above eight community focus areas; eight goals (one for each focus area); 61 objectives; and more than 100 preliminary implementation steps. Together, these components establish the Strategic Plan as the plan that provides guidance and direction to the Village on future decision-making and resource allocation. It is the intention of the Village to honor this community commitment by actively using the Strategic Plan to improve the quality of life for the Village of Palos Park's residents.

VILLAGE OF PALOS PARK
ANNUAL OPERATING BUDGET
FOR THE YEAR ENDING APRIL 30, 2019
PERSONNEL SUMMARY
FULL TIME EQUIVALENTS

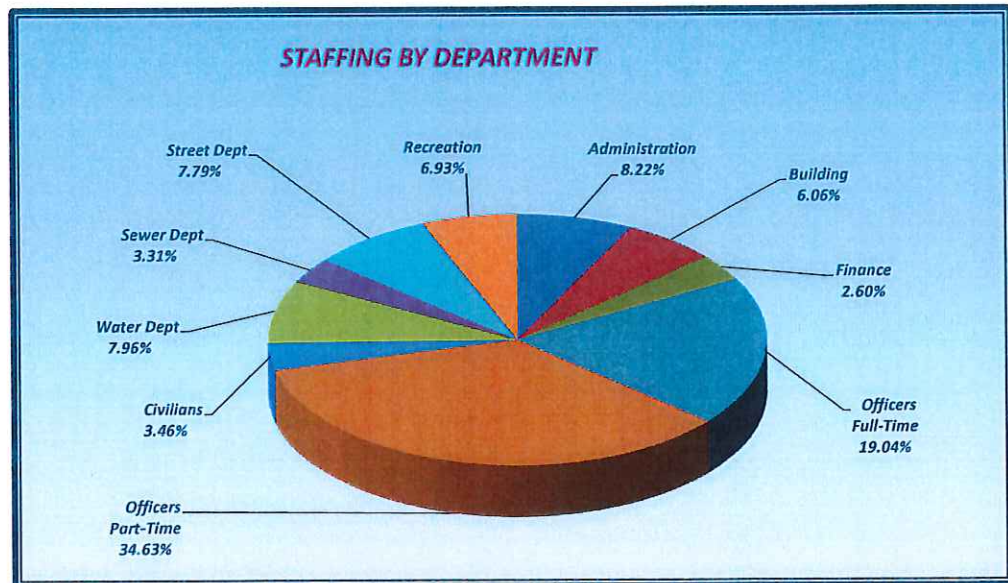
DEPARTMENT	FY2019 BUDGET	FY2018	FY2017	FY2016	FY2015	FY2014	FY2013	FY2012
ADMINISTRATION								
Village Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Executive Secretary	1.00	1.00	1.00	0.70	0.70	0.70	0.70	0.70
Administrative Anlayst	0.75	0.75	0.75	0.60	0.60	0.60	0.60	0.60
Deputy Clerk	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Administrative Assistants (2)	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
TOTAL ADMINISTRATION	4.75	4.75	4.75	4.30	4.30	4.30	4.30	4.30
COMMUNITY DEVELOPMENT								
Director of Community Development	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Building Inspector	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Office Associate	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
TOTAL COMMUNITY DEVELOPMENT	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50
FINANCE								
Director of Finance	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Accountant	0.50	0.50	0.50	-	-	0.50	0.50	0.50
Fiscal Assistant	-	-	0.50	0.50	0.50	0.50	0.50	0.50
TOTAL FINANCE	1.50	1.50	2.00	1.50	1.50	2.00	2.00	2.00
POLICE								
Chief of Police	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Commander	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Sergeant	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Officers Full Time	8.00	7.00	8.00	7.00	7.00	7.00	7.00	7.00
Officers Part Time	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00
Records Assistant	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Community Service Officer	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
TOTAL POLICE	33.00	32.00	33.00	32.00	32.00	32.00	32.00	32.00

VILLAGE OF PALOS PARK
ANNUAL OPERATING BUDGET
FOR THE YEAR ENDING APRIL 30, 2019
PERSONNEL SUMMARY
FULL TIME EQUIVALENTS

PUBLIC WORKS								
Director of Public Works	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
PW Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Utility Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Crewleader	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
PW Operator	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Mechanic	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Maintenance Worker I	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Utility Operator	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Maintenance Worker II	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Office Associate	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.50
TOTAL PUBLIC WORKS	11.00	11.00	11.00	11.00	11.00	11.00	11.00	10.50
RECREATION								
Director of Recreation	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Director of Recreation	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Athletic Supervisor	1.00	1.00	1.00	1.00	0.50	0.50	0.50	0.50
Office Associate	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Marketing Associate	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
TOTAL RECREATION	4.00	4.00	4.00	4.00	3.50	3.50	3.50	3.50

VILLAGE OF PALOS PARK
PERSONNEL REQUIREMENTS
FULL TIME EQUIVALENTS

DEPARTMENT	FISCAL YEAR								
	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012 - 2013	2011 - 2012	2010 - 2011
Administration	4.75	4.75	4.75	4.30	4.30	4.30	4.30	4.30	4.30
Building	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50
Finance	1.50	1.50	1.50	1.50	1.50	1.50	2.00	2.00	2.00
Police									
<i>Officers FT</i>	11.00	10.00	11.00	11.00	11.00	11.00	11.00	10.00	10.00
<i>Officers PT</i>	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00
<i>Civilians</i>	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Public Works									
<i>Water Department</i>	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60
<i>Sewer Department</i>	1.91	1.91	1.91	1.91	1.91	1.91	1.91	1.40	1.40
<i>Street Maintenance</i>	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50
Recreation	4.00	4.00	4.00	4.00	3.50	3.50	3.50	3.50	3.50
TOTAL	57.76	56.76	59.76	57.31	56.81	56.81	57.31	55.80	55.80



**VILLAGE OF PALOS PARK
PERSONNEL SUMMARY
SALARIES AND BENEFITS**

DEPARTMENT OR FUND	FY2019 BUDGET SALARIES	FY2018 BUDGET SALARIES	DOLLAR CHANGE SALARIES	PERCENTAGE INCREASE OR DECREASE
General Fund				
Administration	284,025	300,535	(16,510)	-5.49%
Building	195,800	185,600	10,200	5.50%
Finance	87,115	85,005	2,110	2.48%
Police	1,331,500	1,281,691	49,809	3.89%
Public Works	247,500	260,265	(12,765)	-4.90%
Recreation	230,775	228,455	2,320	1.02%
Water Fund	413,012	389,269	23,743	6.10%
Sewer Fund	156,202	141,567	14,635	10.34%
TOTAL	2,945,929	2,872,387	73,542	2.56%

DEPARTMENT OR FUND	FY2019 BUDGET BENEFITS	FY2018 BUDGET BENEFITS	DOLLAR CHANGE BENEFITS	PERCENTAGE INCREASE OR DECREASE
General Fund				
Administration	114,181	72,873	41,308	56.68%
Building	54,928	48,426	6,502	13.43%
Finance	24,513	24,531	(18)	-0.07%
Police	507,150	512,901	(5,751)	-1.12%
Public Works	109,101	96,208	12,893	13.40%
Recreation	63,907	60,848	3,059	5.03%
Water Fund	149,745	125,295	24,450	19.51%
Sewer Fund	52,991	47,550	5,441	11.44%
TOTAL	1,076,516	988,632	87,884	8.89%

VILLAGE OF PALOS PARK

SUMMARY OF SIGNIFICANT

ACCOUNTING POLICIES

1. ACCOUNTING ENTITY AND POLICIES

The accounting policies of the Village of Palos Park, Illinois conform to generally accepted accounting principles as applicable to government units. The following is a summary of the more significant accounting policies and information the reporting entity.

A. Reporting Entity and Services

Budgets have been adopted for the Village of Palos Park; however, the Illinois Municipal Code requires the Village to pass an annual Appropriation Ordinance within the first quarter of each fiscal year. The Appropriations Ordinance establishes the maximum legal spending level for the fiscal year. While State law requires the Appropriation Ordinance, it is not our working document. The fiscal budget sets the real spending limit.

The Village operates under a Commission form of government, and provides the following services to its residents and businesses: public safety, street maintenance, building and zoning, water distributions, sewer maintenance, waste disposal, and administrative services.

B. Basis of Presentation – Fund Accounting

The accounts for the Village are organized on the basis of funds, each of which is considered a separate set of self-balancing accounts that comprise assets, liabilities, fund equity or retained earnings, revenues, and expenditures or expenses as appropriate. Government resources are allocated to and are accounted for in individual funds based on the purpose for which they are to be spent and the means by which spending activities are controlled. The budget document includes fund equity or working cash and revenue projections, and approved expenditure appropriations by line item.

Fund Balance is described throughout the document is defined as the assets of a fund less liabilities as determined at the end of each fiscal year. Any reservations of fund balance are deducted to result in an "unreserved fund balance."

2. GOVERNMENTAL FUNDS

A. General Fund

The General Fund is the general operating fund of the Village. It is used to account for all financial resources, except those required to be accounted for in another fund.

B. Special Revenue Fund

Special Revenue Fund is used to account for the proceeds of specific revenue sources (other than special assessments or major capital projects) that are legally restricted to expenditures for specified purposes. The Village has five Special Revenue Funds that are budgeted for: 1) Motor Fuel Tax Fund; 2) Police Forfeiture Fund; 3) Exaction Fee Fund; 4) Fine Arts Fund; and 5) Land Acquisition and Recreation Fund.

C. Capital Projects Fund

Capital Projects Fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds, special assessment funds, and trust funds.) In addition, capital project funds are used when a capital acquisition is financed by several funds. The Village has two Capital Projects Funds: the Capital Projects Fund and the ½% Sales Tax Fund.

3. PROPRIETARY FUND

The Enterprise Fund is used to account for operations that are financed and operated in a manner similar to private business enterprises; where the intent of the governing body is that the costs (expenses, including depreciation) of providing the goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. The Village has four Enterprise Funds: Water, Sewer, Refuse, and Commuter Parking Lot Funds.

4. FIDUCIARY FUNDS

A. Trust Funds

Trust Funds are used to account for assets held by the Village in a trustee capacity. Pension trust funds are accounted for in essentially the same manner as proprietary funds. The police pension fund is the only trust fund within the Village.

B. Agency Funds

Agency funds are used to account for assets held by the Village as an agent for individual, private organizations, other governments, and/or other funds. These funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The Village has an agency fund established for the accounting of special assessments.

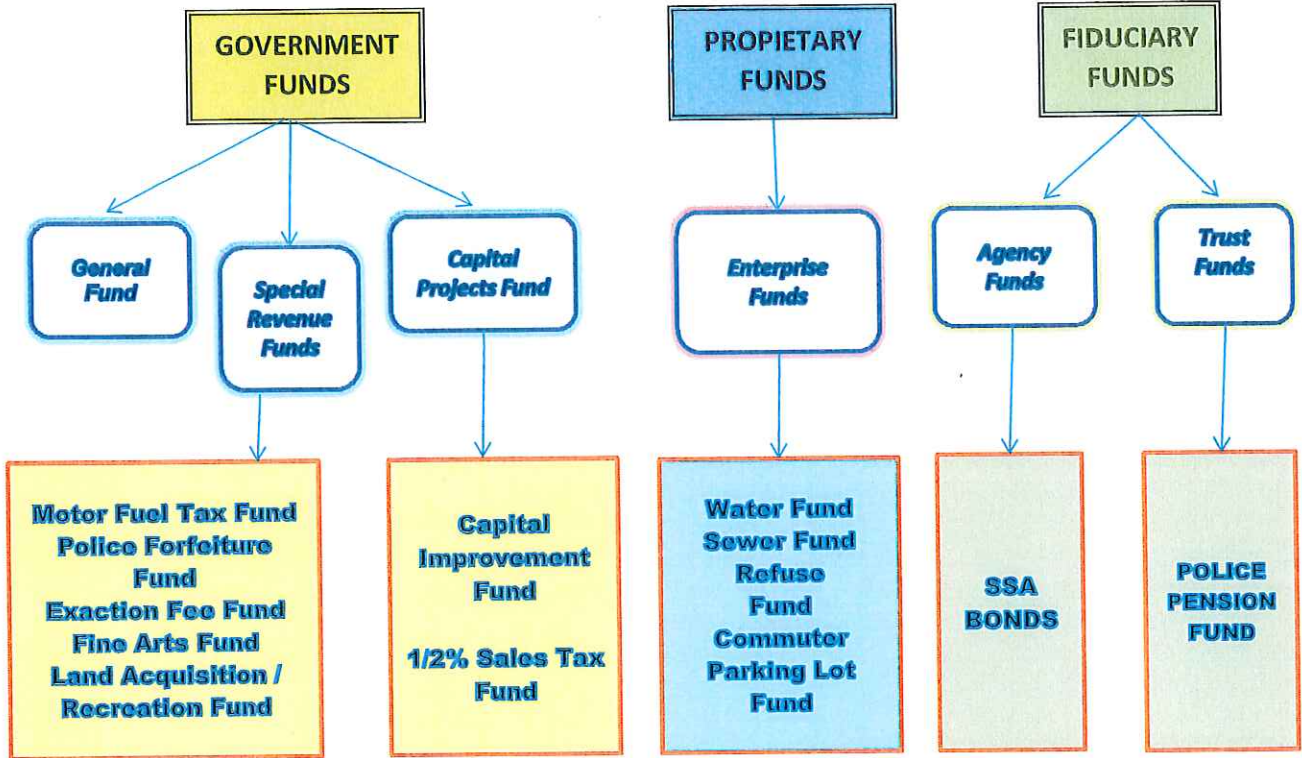
5. BASIS OF ACCOUNTING

Basis of accounting refers to when the revenues and expenditures or expenses are recognized in the accounts and reported in the annual audit financial report.

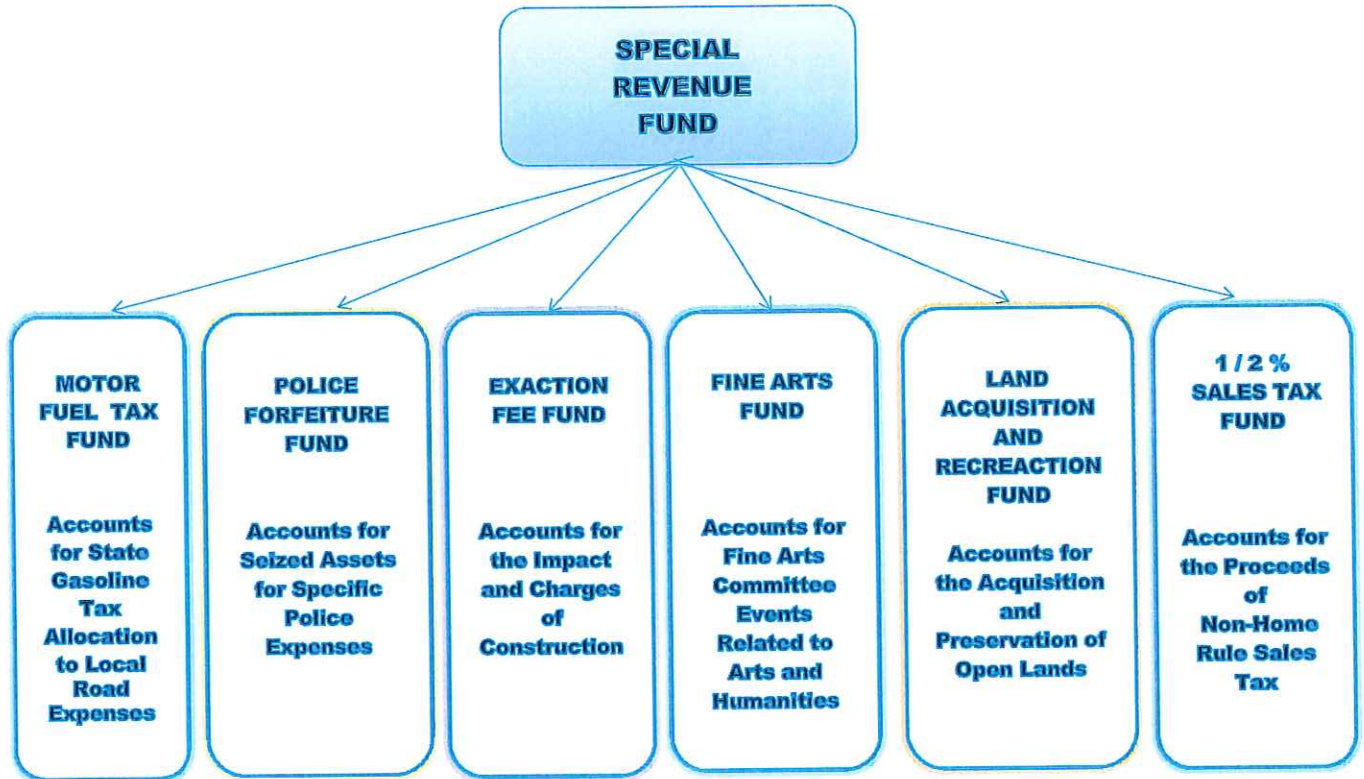
All governmental funds are accounted for using the modified accrual basis of accounting for financial reporting purposes. Their revenues are recognized when they become measurable and available as net current assets. The Village's share of State-assessed income taxes, gross receipts, and sales taxes are considered "measurable" when in the hands of the intermediary collecting governments and are recognized as revenue at that time. Anticipated refunds of such taxes are recorded as liabilities and reductions of revenue when they are measurable and their validity seems certain. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

All proprietary funds and pension trust funds are accounted for using the accrual basis of accounting except for budgeting purposes. Their revenues are recognized when they are earned, and their expenses are recognized when they are incurred. Unbilled water utility receivables are recorded at year-end in the water fund; however, the water fund budget includes capital improvements and equipment as expenses. For accounting purposes, capital improvements in excess of \$10,000 are capitalized as fixed assets on the balance sheet and are not expensed.

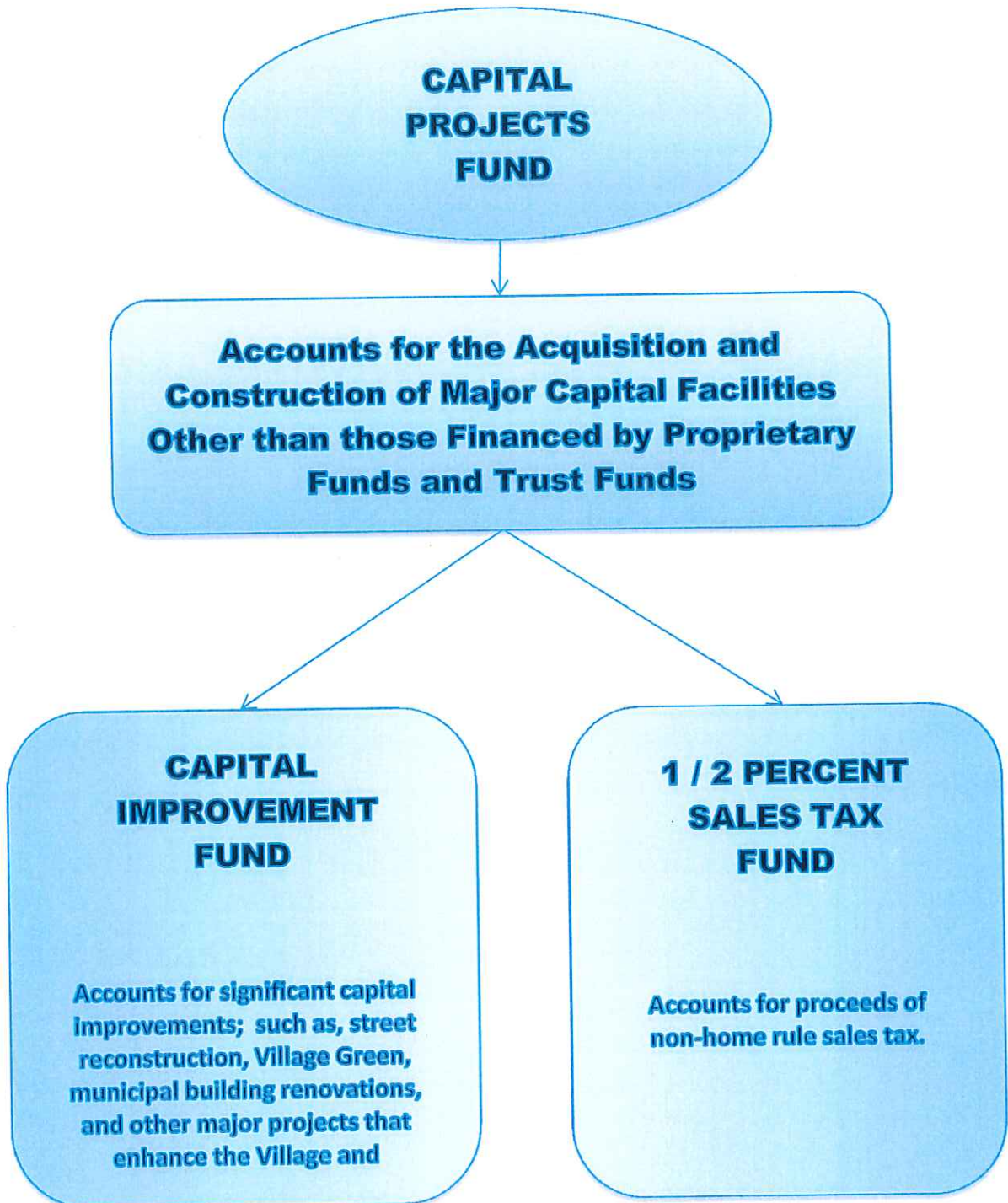
VILLAGE OF PALOS PARK FUND STRUCTURE



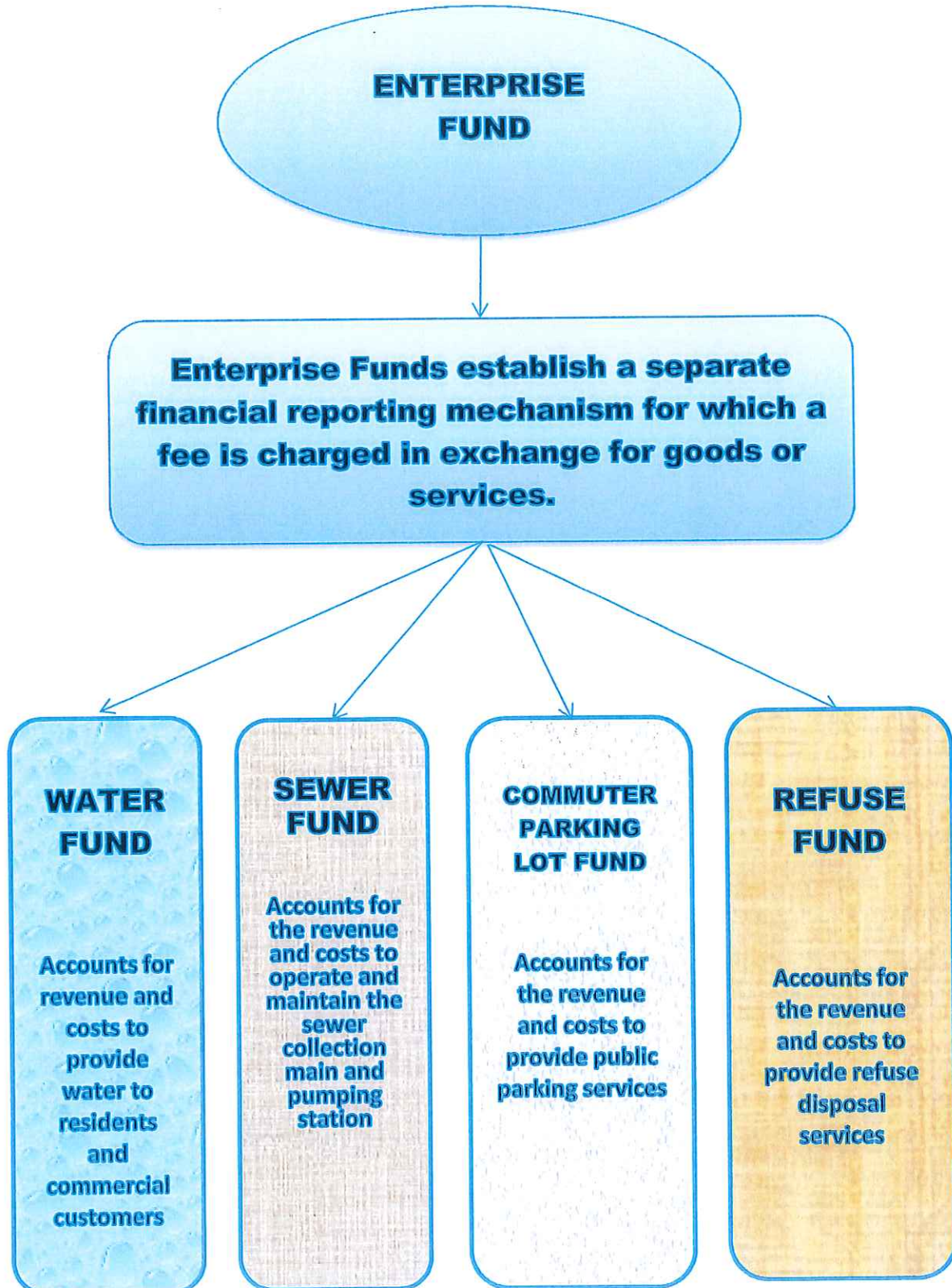
**VILLAGE OF PALOS PARK
SPECIAL REVENUE FUNDS**



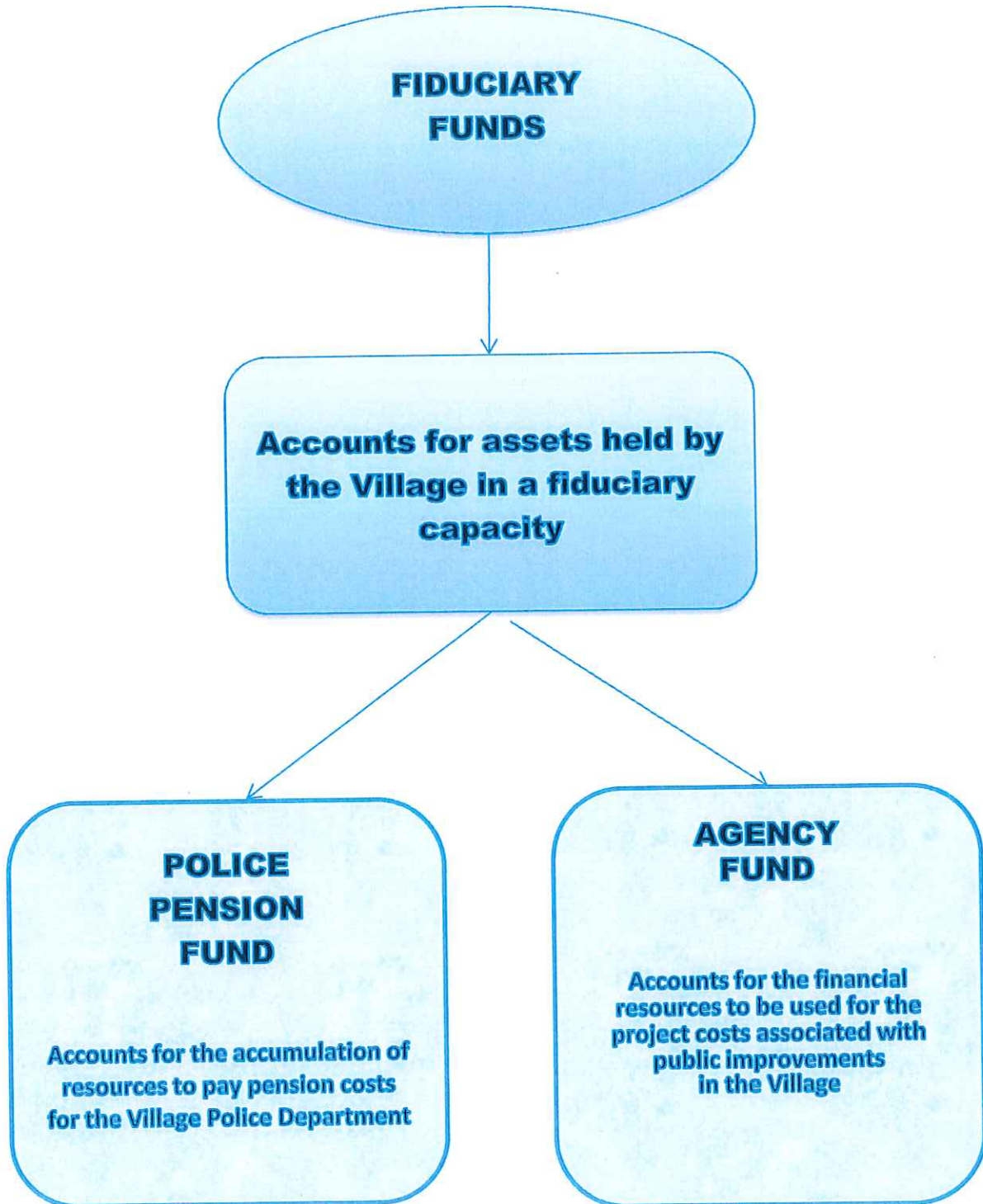
VILLAGE OF PALOS PARK CAPITAL PROJECTS FUNDS



VILLAGE OF PALOS PARK PROPRIETARY FUNDS



**VILLAGE OF PALOS PARK
FIDUCIARY FUNDS**



BASIS OF ACCOUNTING AND BUDGETARY INFORMATION

MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND BASIS OF PRESENTATION

The accounts of the Village are organized and operated on the basis of funds and account groups. 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 accounting for resources. The minimum number of funds that is practical is maintained by the Village. Account groups are a reporting device to account for certain assets and liabilities of the government funds not recorded directly in those funds.

The Village has the following fund types and account groups:

A. GOVERNMENT FUNDS

Governmental funds are used to account for the Village's general governmental activities. Governmental fund types use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting revenues are recognized when measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means that the revenues are collectable within the current period or soon enough thereafter to pay liabilities of the current period. The Village considers property taxes available if they are collected within 60 days after year end. A one year availability period is used for all other governmental fund revenues. Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on general long-term debt which is recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources.

Property taxes, licenses, investment income and charges for services are susceptible to accrual. Sales taxes, road and bridge taxes, motor fuel taxes, income taxes and fines collected and held by state and county at 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.

Entitlements and shared revenues are recorded at the time of receipt or earlier if the susceptible to accrual criteria are met. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met.

The general fund is the Village's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Special revenue funds account for revenue sources that are legally restricted to expenditure for specific purposes (not including expendable trusts or major capital projects). The Village uses the following special revenue funds:

- **Motor Fuel Tax Fund:** Used to account for Motor Fuel Tax (MFT) funds received from the state and used for road repair and related purposes. MFT funds are allocated to the Village from the State on the basis of population.
- **Business District Development Fund:** Used to account for development of the Village's Business District, which includes the Shoppes at Mill Creek, the Mill Creek Center, and Gas City. The Village had entered into an agreement with these commercial entities to refund a portion of the tax dollars generated by these complexes for a period of time to reimburse these entities for the cost of certain improvements associated with the developments.
- **Exaction Fee Fund:** This fund is used to account for exaction fees received from developers of new construction. Use of exaction fee revenues is limited to the purpose for which it was levied. For instance, Recreation exaction fees can only be used for improvement of the Village's recreational facilities.
- **Fine Arts Fund:** This fund is use to account for the activities of the Fine Arts Association, a committee of the Village.

The capital project fund accounts for the acquisition of fixed assets or construction of major capital projects not being financed by proprietary or non-expendable trust funds.

B. 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 at the time liabilities are incurred. This method of accounting is more similar to those utilized by private enterprise. Proprietary funds include the Enterprise Fund and Internal Service Fund.

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 has decided that the determination of revenues earned, costs incurred and/or net income is necessary for management accountability. The Village operates the following enterprise funds:

- **Water Fund:** Used to account for the activities of the Village's water utility.
- **Refuse / Recycling Fund:** Used to account for the activities of solid waste disposal in the Village.
- **Sewer Fund:** Used to account for the activities of the Village's sewer utility.
- **Commuter Parking Lot Fund:** Used to account for the activities of the Village's Metra commuter parking lot.
- **McCord House Fund:** Used to account for the activities of the historic McCord Home.

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. The Village currently does not utilize any internal service funds.

C. FIDUCIARY FUNDS

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

Agency Funds are custodial in nature and do not present results of operations or have measurement focus. Agency funds are accounted for using the modified accrual basis of accounting. Agency funds are used to account for assets that the government holds for others in an agency capacity. The Village maintains a number of agency funds to account for the special assessments being used to construct a number of sewer and water projects in the Village.

D. TRUST FUNDS

Trust funds are commonly used to account for locally administered pension plans. The Village's only locally controlled pension fund is for covered Police Officers. Eligible Village employees that are not covered by the Police Pension Fund are part of the Illinois Municipal Retirement Fund.

- **Police Pension Fund:** This fund is used to account for the pension for full-time police officers. Monies in the Police Pension Fund are controlled by the Police Pension Board of Trustees, and the Village Treasurer is charged with making investments and disbursements at the direction of the Pension Board.

E. ACCOUNT GROUPS

The general fixed assets account group is used to account for fixed assets not accounted for in proprietary or trust funds. The general long-term debt account group is used to account for general long-term debt and certain other liabilities that are not specific liabilities of propriety or trust funds.

ASSETS, LIABILITIES, AND EQUITY

Deposits and Investments

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

State statute authorizes the Village and its component unit to invest in obligations of the U.S. Treasury, commercial paper, corporate bonds, repurchase agreements, and the Illinois Funds Investment Pool.

Investments are stated at cost or amortized cost, except for investments in the deferred compensation agency fund which are reported at market value.

Receivables and Payables

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

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

Water and sewerage services are billed on a bi-monthly basis. This amount is included in accounts receivable – water customers.

Inventories and Prepaid Items

Inventories are valued at cost using the first-in/first-out (FIFO) method.

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

Restricted Assets

Proceeds from debt and other funds set aside for payment of enterprise fund general obligation debt, revenue bonds, repair, replacement and extension of the Village's water and sewer system are classified as restricted assets since their use is limited by provisions within the bond indentures and by ordinance.

Fixed Assets

Fixed Assets used in governmental fund types of the Village are recorded in the general fixed assets account group at cost or estimated historical cost if purchased or constructed. Donated fixed assets are recorded at their estimated fair value at the date of donation. Assets in the general fixed assets account group are not depreciated. Interest accrued during construction is not capitalized on general fixed assets.

Public domain (infrastructure) general fixed assets (e.g. roads, bridges, sidewalks, and other assets that are immovable and of value only to the Village) are capitalized.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not included in the general fixed assets account group or capitalized in the proprietary funds.

Property and equipment in the proprietary funds of the Village are recorded at cost. Property and equipment donated to these proprietary fund type operations are recorded at their estimated fair value at the date of donation.

Major outlays for capital assets and improvements are capitalized in proprietary funds as projects are constructed. Interest incurred during the construction phase of proprietary fund fixed assets is reflected in the capitalized value of the asset constructed.

Property and equipment are depreciated in the proprietary funds of the Village using the straight line method over the following estimated useful lives.

<u>ASSETS</u>	<u>YEARS</u>
Buildings	50
Water and Sewer System	20 – 100
Machinery and Equipment	15 – 20
Office Furniture and Equipment	3 – 7
Vehicles	3 – 20

Compensated Absences

It is the Village's policy to permit employees to accumulate earned but unused vacation and sick and pay benefits. No liability is reported for unpaid accumulated sick leave. Vacation pay is accrued when incurred when incurred in the proprietary funds and reported as a fund liability. Vacation pay that is expected to be liquidated with expendable available financial resources is reported as expenditure and a fund liability of the governmental fund that will pay it. Amounts not expected to be liquidated with expendable available financial resources are reported in the general long-term debt account group. No expenditure is reported for these amounts.

Long-term Obligations

The Village reports long-term debt of government funds at face value in the general long-term debt account group. Certain other governmental fund obligations not expected to be financed with current available financial resources are also reported in the general long-term debt account group. Long-term debt and other obligations financed by proprietary funds are reported as liabilities in the appropriate funds.

Fund Equity

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

Budgetary Information

Annual budgets are adopted on a cash basis for all appropriated funds. Procedures for adopting the budget are covered in the Budget Message. The following points apply to the budget:

- The budget is adopted on a cash basis. Village records are also checked at the end of the year as part of the auditing and comprehensive annual financial report production process in order to make sure all actuals have been accrued, as appropriate. The difference is that a cash basis only records receipts and disbursements as they are actually made, whereas the modified accrual basis recognizes revenue when it is earned and reasonably available and recognizes expenditures when the expense is incurred. Thus, there will be some differences between figures that appear in this budget document and those that appear in the financial report for the same period.
- The level of control is the fund.
- Appropriations lapse at the end of the fiscal year.

VILLAGE OF PALOS PARK

BUDGET POLICIES

SIGNIFICANT BUDGET POLICIES

Budget policies of the Village of Palos Park are based on the need to address certain economic trends to guide us to a long-term sustainable economic position. These budget policies are designed to address, not necessarily to solve, these trends and challenges; as well as, provide guidance to staff in preparing the spending plan.

The Budget is prepared on a basis consistent with generally accepted accounting principles (GAAP). Budget appropriations lapse at fiscal year-end and encumbrance accounting is not used by the Village; therefore, expenditures that are not substantially incurred by the end of the fiscal year must be reappropriated in the next fiscal year budget. The Village has an April 30 fiscal year-end.

The budget uses only current revenues to match current expenditures, while striving to maintain a fund balance surplus. The General Fund balance reserve is targeted to be 90 days operating expense or 25% of operating budget. The Special Revenue Funds are targeted to be a level consistent with future expenditure expectations.

Expenditures may not legally exceed the appropriated amounts at the fund level. Budget transfers between line items are not normally performed. Purchases greater than \$2,500 are approved by the Village Board for consulting services and \$5,000 for goods. The Village Council has the ability to approve additional appropriations throughout the year.

In accordance with Generally Accepted Accounting Principles, the Village records changes in market value for the applicable Village investments; however, changes in market values are not included in the Village operating budget.

BUDGET PREPARATION POLICIES

1. The Village will produce annually, a general fund budget that is balanced and that is within the Village's ability to pay. A balanced budget is defined as the revenues reported in the fiscal year will be equal or be greater than total expenditures in that fiscal year. In the case of an unforeseen event, the use of fund balance reserves may be utilized to maintain existing service levels. A plan to replenish reserves will be developed within the year following the planned drawdown of reserves.
2. Budgetary revenues will be conservatively and realistically projected.
 - Revenues impacted by the national economic crisis are considered to be reset at the level to which they have fallen over the past 12-24 months. The economic

downturn is not anticipated to result in fully rebounded revenue in the immediate future.

- Revenues derived from property taxes are reliable. The tax levy will maximize available dollars within the property tax extension limitation law (PTELL).
 - Sales and other sales based tax projections are based on an analysis of historic trends coupled with known changes.
 - Revenues derived from intergovernmental sources are projected based upon consultation with the Illinois Municipal League or appropriate State or County agencies
 - Revenues derived from “fee for service” budgetary categories are conservatively estimated. Fees may be adjusted based on an evaluation of the costs to provide said services. Fees generated for services are used to fund those services.
3. Budgetary expenditures will be paid with current revenues and available fund balances where appropriate.
 4. The budget is flexible within departments. Over-expenditures on one line item must be compensated for with the department budget. However, departments may not overspend their total departmental budget without a budget amendment.
 5. A budgetary monitory and control system will be maintained. Budget performance will be measured on a monthly basis, and an analysis of the results will be proved to the Village Board. The Board will receive monthly financial statements, and detailed statements on overall operating results.
 6. All Governmental Accounting Standards Pronouncement will be implemented. The Village will strive for the Certificate of Achievement for Excellence in Financial Reporting.

OPERATING BUDGET PROCESS

The Village of Palos Park follows a formal procedure each year for constructing its operating budget. The budget schedule for FY2019 is outlined below:

November, 2017 – January 2018: Making Requests and Submitting Department Goals: Department Directors are responsible for formulating department budgets and working with the department’s commissioner and employees to formulate departmental goals. The proposed budget, goals, and cover memo are submitted to the Finance Director.

January – March, 2018: Executive Review of the Budget Requests: The Village Manager and Finance Director/Treasurer reviews all submittals with the department director and respective commissioner. After any changes are made, the complete submittal is forwarded to the Finance Department for compilation into a complete document.

March, 2018: Review of the Budget: The Village Finance Director/Treasurer and Mayor review the budget. The Village Manager and Finance Director/Treasurer conduct individual meetings with the Commissioners with their respective Department Director to review and make any necessary corrections, additions, or deletions. After all individual meetings are conducted, and the document is updated with any corrections, the Treasurer forwards the document to the Village Council for review and adoption

April, 2018: Public Review: The budget document is available for public inspection at the Kaptur Administrative Center and at the Palos Park Library prior to the public hearing.

April, 2018: Public Hearing and Adoption by Village Council: The Village provides a period for public review of the budget. After public input has been taken and the Council has reviewed the budget, the budget is adopted.

CAPITAL BUDGETING PROCESS

The Village of Palos Park follows a formal procedure each year for constructing its capital budget and capital improvement plan (CIP). The capital budget is the actual spending plan for capital items for a given fiscal year. The CIP is a plan that projects capital spending five years into the future which facilitates better financial planning for the Village. This process is fully discussed in the Village of Palos Park Capital Budget Manual and is summarized here.

Capital Improvement Plan

January, 2018 – Capital Purchase Requests: The various departments of the Village obtain preliminary cost estimates and assign priorities to various projects deemed necessary by the department. Supporting documentation is submitted to the Administration Department for consideration.

January, 2018 – March, 2018 – Review of Capital Expenditure Requests: All requests are reviewed initially by staff members. A recommended CIP is forwarded to the Treasurer for review.

April, 2018 – Final Approval: The Village Council reviews and approves the plan.

Capital Budget

The Capital Budgeting process demands that proposed projects take into consideration the project's effect on the operating budget (i.e. on-going maintenance). These costs are not included in the cost of the project, but are a factor in deciding whether or not to proceed with the project. A summary of the Capital Budgeting process is provided below.

December, 2017 – Determine Precise Project Costs and Funding: The requesting department obtains a detailed project costs estimate. The funding source of the project must be determined exactly. Also, any special action required to obtain special funding should be taken into account.

January – March, 2018 – Review: Staff and the Treasurer review capital expenditure requests.

April, 2018 – Final Approval by Village Council: The Village Council reviews and approves the plan.

Continuous – Evaluation of Capital Project: Evaluation allows the Village to gain insight into how future capital project efforts may be improved.

PROCEDURE FOR AMENDING THE BUDGET

The following points relate to amendments to the budget document:

1. Budget transfers between line-item accounts within a department require the Manager's recommendation and the Treasurer's approval.
2. Budget transfers between departments in the same fund require the Manager's recommendation and the Treasurer's approval.
3. Budget transfers between funds require the Manager's Recommendation and the Treasurer's approval.

BASIS FOR BUDGETING

We budget on a cash basis. This means that revenues and expenditures are considered received or expended when the money actually is received or processed for payment. For example, if an item is purchased near the end of a fiscal year and the payment is processed in the next, the budget considers the money spent in the latter fiscal year. The Cash Basis of Budgeting is used for all budgeted and appropriated funds, including Enterprise and Special Revenue Funds.

This basis of budgeting contrasts with the Village's modified accrual basis for accounting. In modified accrual accounting, more emphasis is placed on when revenues and expenditures are measurable and available. This type of accounting is reflected in the Village's audited financial statements, located in the Comprehensive Annual Financial Report.

BUDGET SCHEDULE FOR FISCAL YEAR 2019

<i>November 16, 2017</i>	FY2018 Six Month Budget Status Review – Presentation of Multi-Year Budget Projection
<i>January 8, 2018</i>	Distribute Budget Preparation (Capital and Operating) Materials to Departments
<i>February 23, 2018</i>	Operating and Capital Budget Requests Due to Finance Department
<i>March 2, 2018</i>	Finance Department Prepares First Draft of Capital and Operating Budget for Executive Review
<i>April 6, 2018</i>	Budget Goals Due to Administration Department
<i>February – March, 2018</i>	Treasurer and Administration Executive Review and Meetings of Capital and Operating Budgets
<i>April 9, 2018</i>	Distribution of Final Budgets Requests to Mayor and Commissioners
<i>April 23, 2018</i>	Public Hearing and Adoption of Capital and Operating Budget
<i>May 1, 2018</i>	Beginning of Fiscal Year 2019

VILLAGE OF PALOS PARK BUDGET ASSUMPTIONS

GENERAL FUND REVENUES

- Revenues are conservatively estimated.
- Staff used past historical trends to estimate the current fiscal year totals, and also any revenue that will be expected in FY2019. General tax revenue (property, sales, etc.) were increased minimally and based primarily on historical data; as well as, a projected conservative increase.
- **Per capita revenues (Income Tax, Use Tax, etc.)** were based on Illinois Municipal League projections (as revised in January, 2018) for the upcoming fiscal year, multiplied by the current number of residents in Palos Park (4,847).
- Whenever possible, actual projections are used to budget revenue. For example, T-Mobile, Verizon, and Sprint will pay the Village a pre-determined dollar amount for leases which are currently in place.
- **Interest Income.** We have projected a minor amount of interest income in Custodial, Illinois Funds, and IMET Accounts. The interest revenue that is budgeted is in those accounts have little significant balances. Several Funds that have small cash balance reserves, and do not expect much investment interest. Interest income have been budgeted at an estimated \$5,000, as a conservative budget figure.
- **Transfers from Assessment Funds** were recalculated based on numbers from S.A. roles, amount for making and levying minus legal fees and prior year transfers, and divided over a period of 20 years total. For the Special Assessments that were implemented in 1999 and 2000, we have weighted the transfers to the General Fund for the next seven years as there will be more general administrative work in the earlier years. (Special Assessment 13-B began in FY1999, so the weighted period ends in Fiscal Year 2019, and the final transfer to the General Fund will take place in FY2019, one year before Special Assessments 13-A, 96 1A, and 96 1B will be paid in full.)
- **Transfers From Other Funds (Commuter Lot, Sewer, Refuse, and Water)** remain the same and are used to cover costs incurred in the general fund that are incurred to support these enterprises.

BENEFITS – GENERALLY

- **Health and Dental Insurance (21.00% increase in premium).** To calculate the health and dental costs for FY2019, we used the current billing statement and projected that cost for the first two months of the fiscal year (payments in May and June for June and July premiums). Our Health and Dental Insurance premiums will increase as of August, which is our annual renewal date. We have included the cost for known new hires at an estimated “Family” rate.
- **Life Insurance (no increase in premium).** Budget based on no increase in premium (\$10.55 per full time employee). Our life insurance carrier does not anticipate an increase in premium in the next year.
- **IMRF and Police Pension Fund Contribution.** The Villages’ current contribution rate (CY2018) is 12.39% of participant wages. We have estimated that our IMRF rate will be 12.50% after January 1, 2019, anticipating the IMRF’s 5-year “smoothing” to end the increasing contribution rates. The line item for Police Pension Fund is 01-22-50-5335, and we have budgeted \$250,000.
- **Employee Assistance Program (no increase in premium).** The Village’s EAP program has been at \$10.55 per full time employee for the past several years. The Village budgets \$11 for each full time employee, broken down by the departments (and funds) where their salaries are paid from.
- **Social Security and Medicare.** Social Security and Medicare are based on 7.65% of all employees’ wages for the employer’s tax. Therefore, we budget 7.65% of all wages (FT, PT, OT, etc.) for each department for all employees.
- **Unemployment Insurance.** The Unemployment Insurance contributions rate for CY2018 is 0.525%, of which the taxable wage base of \$12,960 is applied. This line item is based on the number of employees that will be paid throughout the year and the Village’s experience rating.
- **Work Comp Insurance.** The Village’s insurance provider, Intergovernmental Risk Management Agency (IRMA), covers the Village’s Work Comp Insurance through the IRMA Contribution. The decrease in premium is estimated to be 4.50%; in addition, a reduction of premium is due to a reserves reduction with the Agency.

SALARY ASSUMPTIONS – GENERALLY

- Current wages were estimated to be increased by 2.5% in order that we may budget for a cost of living increase. This wage increase is currently on hold due to the current State of Illinois budget problems and the possibility of reduced or lost revenue.

- Costs for some employees are split between departments and/or funds. Benefits for these employees are broken down in the same manner. Breakdowns are detailed below:
 - *Barbara Maziarek, Finance Director* – 75% in General Fund, Finance Department and 25% in the Water Fund;
 - *Michael Sibrava, Public Works Director* – 34% in General Fund, Public Works, 33% in Sewer Fund, and 33% in Water Fund;
 - *Dan Foster, Water Plant Operator*– 33% in Sewer Fund and 67% in Water Fund;
 - *Richard Boehm, Village Manager* – 85% in General Fund, Administration Department, and 15% in the Water Fund.

NOTES ON EXPENDITURES

- **Legal Fees.** Legal Fees were budgeted based on recent historical trends. In Fiscal Year 2018, our legal fees expenditures were approximately \$232,772. For Fiscal Year 2019, we are decreasing our total legal budget to \$162,200, which is a decrease of 69.60% from the FY2018 actual expenditure due to the finalizing of several legal matters.
- **IRMA Contributions.** IRMA contributions are distributed among departments and fund based on the Village's liability and work comp distributions from the past years. This year, we have estimated a 3.96% increase in our contributions; plus the Village is utilizing a \$45,000 agency reserves reduction for FY2019.

NOTES ON CAPITAL PROJECTS

Capital expenditures in the amount of \$863,750 are budgeted for Fiscal Year 2019. Some of these capital projects include: road resurfacing, drainage repairs, public works equipment, and one vehicles for the Police Department. Major capital expenditures in the General Fund are again deferred for another fiscal year. Hopefully in fiscal year 2020, when the fund balances increase, we can start looking at major projects and expenditures.

OPERATING BUDGET POLICIES AND FISCAL PERFORMANCE GOALS

The Operating Budget Policies and Fiscal Performance Goals represent an effort to establish written policies for guiding the Village's financial management practices. While some of the performance goals are specific and will limit certain types of financial activity, the goal statements are not intended to restrict the Village Council's ability and responsibility to respond to emergency or service delivery needs above and beyond the limitations established by the Fiscal Performance Goals.

I. OPERATING BUDGET POLICIES AND GOALS

- A. **Scope:** The operating budget includes the Village of Palos Park General Fund, Enterprise Funds, and Special Revenue Funds.
- B. **Budgetary Balance:** The Village of Palos Park will always adopt a balanced operating budget. The Village will make all current expenditures with current revenues, avoiding procedures that balance current budgets by postponing needed expenditures, accruing future revenue, or rolling over short-term debt. Surplus revenue from any given fiscal year will be placed into the Village's reserve funds.
- C. **Budget Reserves:** To protect against unforeseen events or to accumulate money for future purposes, the Village maintains the following reserves:
 - 1. *Cash flow requirement reserves:* The Village will maintain sufficient cash on hand to cover disbursements for 60 days.
 - 2. *Unforeseen contingencies:* The Village will maintain a reserve equal to at least 25% of the general fund estimated revenues, water fund estimated revenues, and sewer fund estimated revenues for extraordinary purposes. This reserve will only be used upon the recommendation of the Manager and approval of the Village Council.
- D. **Assignment of Responsibilities:** The Village Treasurer is responsible for the preparation of the Village budget. The Village Treasurer may standardize budget documentation, prepare the budget calendar, and review all departmental requests. The Village Treasurer will also be responsible for forecasting revenues. Finally, the Village Treasurer is responsible for budget implementation; reviewing interim financial reports from the Finance Department, monitoring revenues, reviewing departmental spending requests for conformity with the budget, and recommending transfers across accounts or departments.

E. Budget Flexibility

1. Budget transfers between line-item accounts within a department require the Village Manager's recommendation and the Treasurer's approval.
2. Budget transfers between departments in the same fund require the Village Manager's recommendation and the Treasurer's approval.
3. Budget transfers between funds require the Village Manager's Recommendation and the Treasurer's approval.

II. REVENUE PERFORMANCE POLICIES AND GOALS

- A. ***Revenue Diversification:*** The Village of Palos Park will maintain a diversified and stable revenue system as protection from short-run fluctuations.
- B. ***Estimates of Revenue:*** The Village of Palos Park will estimate annual revenues on an objective and reasonable basis. The Village of Palos Park will develop a method to project revenues on a multi-year basis.
- C. ***One-Time Revenues:*** The Village of Palos Park will use one-time or special purpose revenue for capital expenditures or for expenditures required by the revenue; and not to subsidize recurring personnel, operation, and maintenance costs.
- D. ***Review of Fees:*** The Village of Palos Park will establish and annually re-evaluate, all user charges and set fees at a level related to the cost of providing the service or establish new fees where necessary. All annual evaluation will be turned in to the Village Manager:
 - The Building Department shall strive to cover at least 90% of its costs through user fees; and
 - The Recreation Department shall strive to cover at least 90% of its costs through user fees.
- E. ***Tax Rates:*** The Village of Palos Park will endeavor to keep the property tax rate stable, or reduce reliance on the property tax if possible by:
 1. Expanding and diversifying the Village tax base with development as outlined by the Village's Comprehensive Land Use Plan.

2. Seeking and developing additional revenue sources.
 3. Seeking legislative support for local option taxes.
- F. **Enterprise Funds:** The Enterprise Funds of the Village of Palos Park will maintain revenue which will support the full direct and indirect costs of the fund, including costs of operation and maintenance, depreciation and debt service. Also, Enterprise Fund revenues will not be used to subsidize unrelated General Fund activities.

III. OPERATIONAL EXPENDITURES PERFORMANCE POLICIES AND GOALS

- A. **Budgetary Balance:** The Village will adopt and maintain a balanced budget in which expenditures will not be allowed to exceed reasonable estimated resources and revenue.
- B. **Current Expenditures:** The Village of Palos Park will pay for all current operation and maintenance expenses from current revenue sources.
- C. **Capital Equipment Maintenance:** The operating budget will provide for the adequate maintenance of capital assets and equipment.
- D. **Full-Funding of Pension Systems:** The budget will provide for adequate (full) funding of all employee benefit programs and retirement systems.
- E. **Budgetary Control:** The Village of Palos Park will maintain a budgetary control system which will enable it to adhere to the adopted budget. This includes a centralized record keeping system to be adhered to by all programs and activities receiving annual appropriations. Proposed major budgeted expenditures such as new positions, equipment acquisitions, and capital improvements will have prior board approval.
- F. **Monthly Reports:** The Village of Palos Park will prepare and maintain a system of regular monthly financial reports comparing actual revenues and expenditures to budgeted amounts.
- G. **Risk Management:** The Village of Palos Park will develop and implement an effective risk management program to minimize losses and reduce costs. The Village Council will ensure that adequate insurance programs are in place. This shall include unemployment and worker's compensation costs.
- H. **Privatization:** The Village of Palos Park will encourage delivery of services by other public and private organizations whenever and wherever greater efficiency and effectiveness can be expected; as well

as, develop and internally use technology and productivity advancements that will help reduce or avoid increasing personnel costs. The intent is to control personnel costs as a proportion of the total budget, to more productively and creatively use available resources, and to avoid duplication of effort and resources.

IV. RESERVE PERFORMANCE POLICIES AND GOALS

- A. **Purpose of Reserves:** The Village of Palos Park will establish annually in the operating budget a Budget Reserve to:
1. Provide for temporary funding of unforeseen needs of an emergency or non-recurring nature.
 2. Permit orderly budgetary adjustments when revenues are lost through actions of other governmental bodies or other unanticipated causes.
 3. Provide the local match for public or private grants.
 4. Meet unexpected small increases in service delivery costs.
- B. **Amount of Budget Reserve:** The Budget Reserve will be budgeted at a level of at least one percent (1%) of the proposed budget. The Village of Palos Park's budget will be amended at the time such contingency funds are committed. The Budget Reserve shall be separate from the carryover fund balance.
- C. **Amount of Carry-Over Fund Balance:** The Village of Palos Park will maintain a year-to-year "carry-over fund balance" in an amount necessary to maintain adequate cash flow and to prevent the demand for short-term borrowing. The "carry-over fund balance" should be at least twenty-five percent (25%) of the general fund estimated revenues, and shall be separate from the Budget Reserve. The excess of revenues shall be used as the "carry-over fund balance" and then shall be used for balancing the proposed operating tax budget in the succeeding fiscal year.
- D. **Road Improvement Fund:** The Village of Palos Park will maintain a permanent Road Improvement Fund in an amount necessary to fund the ongoing demand of any major street and road improvements and to prevent the need for short and long term borrowing to fund these projects. The level of this reserve is to be determined by the demands set forth in the Road Improvement Program. The Treasurer shall ensure that this reserve is adequately funded.

V. **INVESTMENT PERFORMANCE POLICIES AND GOALS**

- A. **Cash Flow:** The Village of Palos Park will develop a cash flow analysis of all funds on a regular basis. Collections, deposits, and disbursements of all funds will be scheduled to ensure maximum cash availability.
- B. **Return on Cash Investments:** The Village of Palos Park will obtain the maximum possible return on all cash investments through a conservative investment strategy. Returns on any Village investment should be at least equal to what is available through the Illinois Treasurers' Investment Pool (IL Funds).
- C. **Pooling Funds:** Where permitted by law, cash from several separate funds and sources will be pooled to maximize investment yields. Interest will be credited to the source of the invested monies.
- D. **Reporting Returns:** The Finance Department will provide monthly information to the Village Council concerning investment performance.

VI. **CAPITAL IMPROVEMENT PERFORMANCE POLICIES AND GOALS**

- A. **Long-Range Planning:** Capital improvements will be based on long-range projected needs rather than on immediate needs in order to minimize future maintenance, replacement, and capital costs.
- B. **Capital Improvement Plan:** The Village of Palos Park shall develop a five year capital improvement program and all capital improvements will be made in accordance with this plan. The capital improvement program shall be updated annually.
- C. **Coordination with Operating Budget:** The development of the capital improvements program will be coordinated with the operating budget in order to maintain a reasonably stable tax levy.
- D. **Estimation of Costs:** The Village of Palos Park will identify the estimated cost and potential funding sources for each capital project proposed before submission to review bodies and the Village Council. Future operating costs associated with a proposed capital improvement will be estimated before a decision is made to implement a project.

- E. **Grant Funding:** Federal, State, and other intergovernmental and private funding sources of a Special Revenue nature shall be sought out and used as available to assist in financing capital improvements.

VII. DEBT PERFORMANCE POLICIES AND GOALS

- A. **Use of Debt:** The Village of Palos Park will limit long-term debt to only those capital improvements that cannot be financed from current revenue.
- B. **Terms of Debt:** The maturity date for any debt will not exceed the reasonable expected useful life of the project so financed.
- C. **Amount of Debt:** The total direct general obligation debt shall not exceed 8.625% of the full equalized assessment value of taxable property in the Village.
- D. **Impact of Debt:** As a means of minimizing the impact of debt obligation on the Village of Palos Park taxpayers:
 - 1. Long-term generally applicable net debt shall not exceed \$1,000 per capita.
 - 2. These limitations shall not apply to any debt incurred for emergency purposes.
- E. **Short-Term Debt:** The Village of Palos Park will avoid the issuance of Budget, Tax and Revenue Anticipation Notes.
- F. **Self-Liquidating Debt:** The Village of Palos Park will use special assessments, revenue bonds, and/or any other available self-liquidating debt measures instead of general obligation bonds where and when possible, applicable and practical.
- G. **Annual Statement:** The Village of Palos Park will annually prepare an official statement and an annual information statement to be used in connection with all sales of bonds and notes.
- H. **Open Disclosure:** The Village of Palos Park shall encourage and maintain good relations with financial and bond rating agencies, and will follow a policy of full and open disclosure on every financial report and bond prospectus.

VIII. FINANCIAL REPORTING PERFORMANCE POLICIES AND GOALS

- A. **Open Government:** The Village of Palos Park will adhere to a policy of full and open public discourse of all financial activity. The proposed tax budget will be prepared in a manner to maximize its understanding by citizens and elected officials. Copies of financial documents will be made available to all interested parties. Opportunities will be provided for full citizen participation prior to final decisions on adopting the budget. Line item budgets will be available to the public and elected officials.
- B. **Internal Accounting:** The Village of Palos Park's accounting system will maintain records on a basis consistent with accepted municipal accounting standards; as well as, maintain a strong internal audit capability
- C. **Reporting:** The Finance Department will prepare regular monthly and annual financial reports presenting a summary of financial activity by major types of funds and programs.
- D. **CAFR:** The Village of Palos Park will prepare a Comprehensive Annual Financial Report in conformity with generally accepted governmental accounting principals and financial reporting principles.
- E. **Independent Audit:** The Village of Palos Park will employ an independent public accounting firm to perform an annual audit of all funds, authorities, agencies, and grant programs, and will make the annual audited report available to the general public, bond and financial consultants and other interested citizens and organizations. The audit shall be completed and submitted to the Village Council within 180 days of the close of the Village of Palos Park's fiscal year.

VILLAGE OF PALOS PARK

DEBT SERVICE POLICY AND SUMMARY

DEBT MANAGEMENT

The Village has a policy of financing expenditures through current revenue whenever possible. Occasionally, a project will be of such magnitude that it requires the Village to borrow the money for its completion. When this happens, the Village attempts to fix the cost of borrowing on the beneficiaries of the improvement where practical. Of course, the current level of debt affects the Village's ability to issue debt in the future. Some long-term debt service will be required for significant projects the Village has undertaken.

The Village's legal debt limit and authority to issue bonds is granted by State Statute. Although the limit is 8.625% of the Equalized Assessed Valuation (EAV), the Village is precluded from issuing general obligation debt in excess of the Property Tax Limitation Act without voter referendum. There are specific laws that limit the Village's borrowing power by imposing backdoor referendums or petitions to provide for interaction.

The most recent EAV data (2017 tax year) is \$253,349,367. The Village presently has no General Obligation Debt, so there is legally no debt against the legal debt limit. The current outstanding debt has been structured through an issued debt certificate totaling \$305,000 or 0.12% of EAV (as of April 30, 2018). These debt instruments, currently outstanding, do not fall under the 8.625% limitation of the Village's Equalized Assessed Valuation.

LEGAL DEBT LIMIT	
Equalized Assessed Valuation (EAV 2017)	253,349,367
Bond Debt Limit 8.625% of EAV	21,851,383
Amount Applicable to Debt Limit	<u>305,000</u>
Legal Debt Margin at 4/30/2018	<u>\$ 21,546,383</u>
General Debt as a Percentage of Debt Limit	<u>1.42%</u>

	FY2013	FY2014	FY2015	FY2016	FY2017
EAV	241,134,954	211,138,166	203,028,808	197,028,709	205,826,066
LEGAL DEBT LIMIT	19,326,057	18,210,667	17,511,235	16,993,726	17,752,498
GENERAL DEBT	2,055,000	1,925,000	1,790,000	365,000	335,000
DEBT PERCENTAGE OF DEBT LIMIT	10.63%	10.57%	10.22%	2.15%	1.92%

GENERAL DEBT

Decision regarding the use of debt are based on a number of factors including, but not limited to, the long-term needs of the Village and the amount of resources available to repay the debt. General Debt is debt the Village has issued to pay for projects that are of benefit to the whole community. This debt may be retired using general revenue or, in some cases may be financed with user fees.

Installment Contracts

In October, 2006 the Village entered into an installment purchase contract in the amount of \$570,000 for the purchase of property to development a public park. The coupon rate through the entire debt services is in the range of 3.88% to 4.35%. This loan is payable through December, 2025. As of May 1, 2018, the outstanding principal was \$305,000.

Promissory Notes

Currently, there are no outstanding promissory notes as of this date.

Capital Lease

Currently, there are no outstanding capital leases as of this date.

PROPRIETARY DEBT

This is debt that has been incurred by the enterprise funds of the Village. This debt is always financed by user fees collected by the enterprise fund.

Special Assessment Public Benefit Debt

For the two special assessment projects (96-1A and 96-1B), the Village committed a public benefit portion of these assessments. The total public benefit associated with 96-1A was \$4,102 and for 96-1B was \$15,130. Current principal outstanding is \$19,232. This debt will be paid in full by water fund usage charges in fiscal year 2019.

GENERAL DEBT	
<u>Liability</u>	<u>Balance as of April 30, 2018</u>
Debt Certificates	\$ 305,000
Capital Leases	\$ 0
Total	<u>\$ 305,000</u>

PROPRIETARY DEBT	
<u>Liability</u>	<u>Balance as of April 30, 2018</u>
Special Assessment Public Benefit	\$ 19,232
Alternate Revenue Bonds	\$ 1,360,000
Total	<u>\$ 1,379,232</u>

Alternate Revenue Bonds

During FY2005, the Village authorized \$900,000 in Alternate Revenue Bonds (ARBs) to fund three water and sewer capital projects started in FY2005 and to be finalized in FY2006. In FY2005, the Village issued \$450,000 of ARBs for two of the projects (water and sewer at 131st Street and Wolf Road, and sewer along LaGrange Road.) However, one project (water and sewer extension to the new subdivision east of Black Walnut Trail) was delayed until FY2006. As of May 1, 2018, the Water and Sewer Enterprise Funds had **\$145,000** in principal remaining on the issued ARBs.

During FY2010, the Village authorized \$1,750,000 in Alternate Revenue Bonds (ARBs) to fund the construction of an underground water reservoir. The coupon rate through the entire debt services is in the range of 2.50% to 4.30%. This loan is payable through December, 2029. As of May 1, 2018, the outstanding principal was **\$1,215,000**.

More detailed information on the Village's various debt issues can be found in the Village Comprehensive Annual Financial Report. The above table summarizes the Village's general and proprietary debt issues.

VILLAGE OF PALOS PARK DEBT PAYMENTS



VILLAGE OF PALOS PARK
DEBT SERVICE REQUIREMENTS TO MATURITY
AS OF APRIL 30, 2018

FISCAL YEAR ENDING	INSTALLMENT CONTRACTS			PROPRIETARY DEBT			TOTAL VILLAGE DEBT		
	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL
2019	30,000	12,964	42,964	169,231	56,416	225,647	199,231	69,380	268,611
2020	35,000	11,728	46,728	160,000	49,678	209,678	195,000	61,406	256,406
2021	35,000	10,272	45,272	85,000	43,390	128,390	120,000	53,662	173,662
2022	35,000	8,802	43,802	90,000	40,160	130,160	125,000	48,962	173,962
2023	40,000	7,323	47,323	95,000	36,560	131,560	135,000	43,883	178,883
2024	40,000	5,617	45,617	100,000	32,760	132,760	140,000	38,377	178,377
2025	45,000	3,901	48,901	105,000	28,760	133,760	150,000	32,661	182,661
2026	45,000	1,957	46,957	105,000	24,403	129,403	150,000	26,360	176,360
2027				110,000	20,045	130,045	110,000	20,045	130,045
2028				115,000	15,480	130,480	115,000	15,480	130,480
2029				120,000	10,535	130,535	120,000	10,535	130,535
2030				125,000	5,375	130,375	125,000	5,375	130,375
TOTAL	305,000	62,564	367,564	1,379,231	363,562	1,742,793	1,684,231	426,126	2,110,357

SCHEDULE OF PROPRIETARY DEBT

SERIES 2004 - FUND 52 ALTERNATE REVENUE BONDS			
Fiscal Year	Principal	Interest	Water Fund 3.64% Avg
2019	14,000	1,216	15,216
2020	16,000	656	16,656
TOTAL	30,000	1,872	\$ 31,872

SERIES 2004 - FUND 51 ALTERNATE REVENUE BONDS			
Principal	Interest	Sewer Fund 3.64% Avg	
21,000	1,824	22,824	
24,000	984	24,984	
45,000	2,808	\$ 47,808	

SERIES 2005 - FUND 52 ALTERNATE REVENUE BONDS			
Fiscal Year	Principal	Interest	Water Fund 3.65% Avg
2019	16,800	1,353	18,153
2020	16,800	680	17,480
TOTAL	33,600	2,033	\$ 35,633

SERIES 2005 - FUND 51 ALTERNATE REVENUE BONDS			
Principal	Interest	Sewer Fund 3.65% Avg	
18,200	1,465	19,665	
18,200	737	18,937	
36,400	2,202	\$ 38,602	

SPECIAL ASSESSMENT - FUND 52 SERIES 96-1A PUBLIC BENEFIT			
Fiscal Year	Principal	Interest	Water Fund
2019	1,584	84	1,668
TOTAL	1,584	84	\$ 1,668

SPECIAL ASSESSMENT - FUND 52 SERIES 96-1B PUBLIC BENEFIT			
Principal	Interest	Water Fund	
17,648	847	18,495	
17,648	847	\$ 18,495	

WATER RESERVOIR - FUND 52			
Fiscal Year	Principal	Interest 3.480% Avg	TOTAL
2019	80,000	49,180	129,180
2020	85,000	46,620	131,620
2021	85,000	43,390	128,390
2022	90,000	40,160	130,160
2023	95,000	36,560	131,560
2024	100,000	32,760	132,760
2025	105,000	28,760	133,760
2026	105,000	24,403	129,403
2027	110,000	20,045	130,045
2028	115,000	15,480	130,480
2029	120,000	10,535	130,535
2030	125,000	5,375	130,375
TOTAL	1,215,000	353,268	\$ 1,568,268

TOTAL PROPRIETARY DEBT			
Fiscal Year	Principal	Interest	TOTAL
2019	169,232	55,969	225,201
2020	160,000	49,677	209,677
2021	85,000	43,390	128,390
2022	90,000	40,160	130,160
2023	95,000	36,560	131,560
2024	100,000	32,760	132,760
2025	105,000	28,760	133,760
2026	105,000	24,403	129,403
2027	110,000	20,045	130,045
2028	115,000	15,480	130,480
2029	120,000	10,535	130,535
2030	125,000	5,375	130,375
TOTAL	1,379,232	363,114	1,742,344

SCHEDULE OF OTHER DEBT

LAND ACQUISITION - FUND 10			
Fiscal Year	WEST END PARK DEBT		
	<i>Principal</i>	<i>Interest 4.0% Avg</i>	<i>TOTAL</i>
2019	30,000	12,964	42,964
2020	35,000	11,728	46,728
2021	35,000	10,272	45,272
2022	35,000	8,802	43,802
2023	40,000	7,322	47,322
2024	40,000	5,618	45,618
2025	45,000	3,902	48,902
2026	45,000	1,958	46,958
TOTAL	305,000	62,564	\$ 367,564

Fiscal Year	TOTAL OTHER DEBT		
	Principal	Interest	TOTAL
2019	30,000	12,964	42,964
2020	35,000	11,728	46,728
2021	35,000	10,272	45,272
2022	35,000	8,802	43,802
2023	40,000	7,322	47,322
2024	40,000	5,618	45,618
2025	45,000	3,902	48,902
2026	45,000	1,958	46,958
TOTAL	305,000	62,564	\$ 367,564

VILLAGE OF PALOS PARK
 SCHEDULE OF DIRECT AND OVERLAPPING
 GENERAL OBLIGATION BONDED DEBT
 AS OF APRIL 30, 2017

TAXING UNIT	2016 EQUALIZED ASSESSED VALUATION ⁽¹⁾	OUTSTANDING BONDS	APPLICABLE TO VILLAGE	
			PERCENT ⁽²⁾	AMOUNT
VILLAGE OF PALOS PARK	\$ 205,826,066	\$ 335,000 ⁽²⁾	100.00%	\$ 335,000
<u>Overlapping Districts:</u>				
Cook County	143,483,256,019	3,213,141,750	0.144%	4,617,285
Cook County Forest Preserve	143,483,256,019	159,440,240	0.144%	229,116
Metropolitan Water Reclamation District	140,752,201,171	2,583,922,748 ⁽³⁾	0.147%	3,785,447
South Palos Township Sanitary District	52,242,028	510,000	6.145%	31,342
Lemont Park District	811,154,582	11,151,000	0.013%	1,450
School Districts:				
Community Consolidated Dist #118	731,553,103	7,625,000	28.116%	2,143,830
School District #113A	1,037,072,788	9,159,864	0.010%	925
High School District #210	1,048,753,026	73,760,000	0.010%	7,376
High School District #230	4,361,345,133	17,620,000	4.715%	830,853
Community College #525	18,937,765,864	76,660,000	0.001%	460
Community College #524	9,059,427,914	62,565,000	2.275%	1,423,103
TOTAL DIRECT AND OVERLAPPING GENERAL OBLIGATION BONDED DEBT				\$ 13,406,186

⁽¹⁾ Most recent values available as of 8-31-17

⁽²⁾ Determined by ratio of assessed valuation of property subject to taxation in the Village to valuation of property subject to taxation in overlapping unit

⁽³⁾ Excludes principal amounts of outstanding General Obligation Alternate Revenue Source Bonds

DATA SOURCE: Offices of Cook County Clerk, Comptroller of the State of Illinois, and Treasurer of the Metropolitan Water Reclamation District

VILLAGE OF PALOS PARK

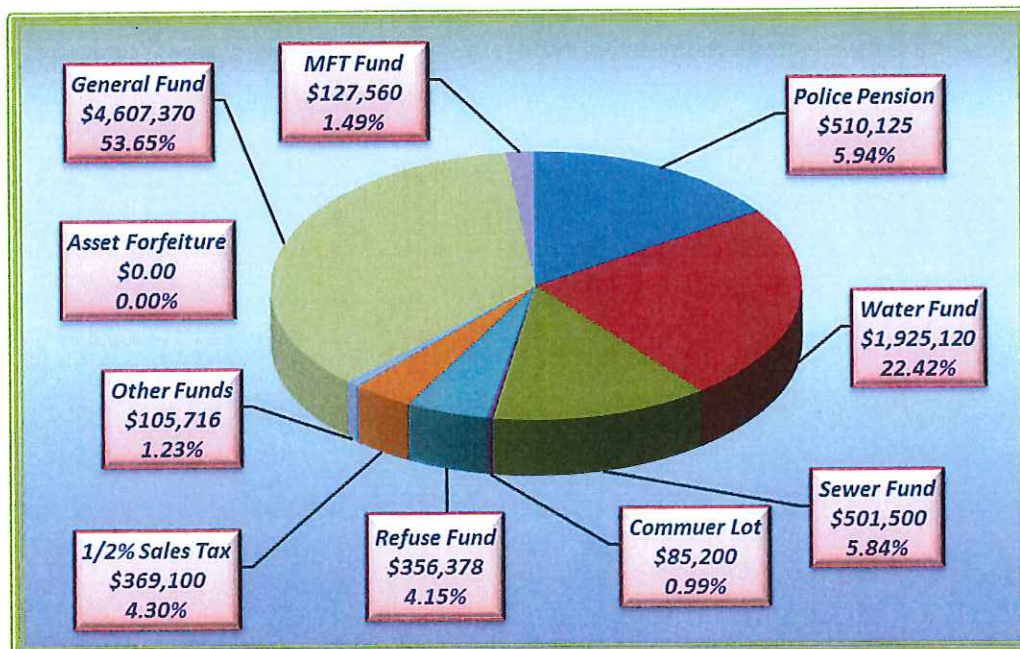
FINANCIAL SUMMARY

OVERVIEW OF ALL FUNDS

The Village's accounting system is organized on a fund accounting basis as required by the governmental accounting standards board and state law. A fund is a self-balancing set of accounts, which records all assets, liabilities, revenues, expenditures, and balances that are segregated for the purpose of carrying on specific activities or attaining certain objectives. In many cases, there are legal requirements or limitations that require certain revenues and expenditures be accounted for separately from all other financial activity. Funds are differentiated into three types. First is the Governmental Funds which includes the General Fund, Special Revenue Fund, Debt Service Fund, and the Capital Projects Fund. Second is the Proprietary Funds which include the Water Fund, Sewer Fund, and Commuter Parking Lot Fund; these funds are also known as the Enterprise Fund. Third is the Fiduciary Fund which includes the trust and agency funds which is dominated by the Police Pension Fund.

For Fiscal Year 2019, the combined budget of all funds reflects \$8,588,069 of estimated revenues, and \$9,205,165 of expenditures. Overall Revenue is increasing \$478,047, and expenditures are expected to also increase \$713,696. Budgeted revenues for all funds is somewhat misleading to compare total revenues and expenditures for all funds since some of the funds utilize fund balance or reserves; such as the Water Fund for operations and transfers, or the Police Pension Fund which accumulates dollars for future benefits.

OVERALL FISCAL YEAR 2019 REVENUE PROJECTIONS



VILLAGE OF PALOS PARK
ESTIMATED FUND BALANCE ANALYSIS

FUND	ESTIMATED FY2018 FUND BALANCE	ESTIMATED REVENUE	ESTIMATED OPERATING EXPENSES	ESTIMATED CAPITAL EXPENSES	ESTIMATED FY2019 FUND BALANCE
<i>General Fund</i>	\$ 1,427,476	\$ 4,607,370	\$ 4,570,095	\$ 2,750	\$ 1,462,001
<i>Water Fund</i>	1,914,857	1,925,120	2,139,850	216,000	1,484,127
<i>Sewer Fund</i>	1,248,998	501,500	549,326	255,000	946,172
<i>Refuse Fund</i>	(1,642)	356,378	356,378	-	(1,642)
<i>1/2% Sales Tax Fund</i>	503,903	369,100		400,000	473,003
<i>MFT Fund</i>	346,460	127,560	110,550	180,000	183,470
<i>Commuter Lot Fund</i>	91,316	85,200	104,750		71,766
<i>Asset Forfeiture Fund</i>	144,240	-	4,000	30,000	110,240
<i>Police Pension Fund</i>	3,024,724	510,125	182,750		3,352,099
<i>Other Funds</i>	148,040	105,716	103,716		150,040
TOTAL FUNDS	\$ 8,848,372	\$ 8,588,069	\$ 8,121,415	\$ 1,083,750	\$ 8,231,276

The proposed overall budget revenues are projected to be \$8,588,069 which is \$478,047 more than the previous fiscal year budgeted revenue estimations. This is a 5.89% increase over the fiscal year 2018 revenue projection, and a \$505,261 increase over fiscal year 2017 actual revenue collections. The increase in overall revenue projections are the result of increases in most funds except the MFT, and Water and Sewer Funds. Overall increased in General Fund revenue is the result of larger estimated collections of property tax, income taxes, rental income, and department revenue. Overall decreases in the Refuse are the result of decreased collection of utility billing payments.

The proposed overall budget expenditures are projected to be \$9,205,165 which is \$713,696 or 8.40% more than the previous fiscal year budgeted expenditures. These expenditures are \$1,299,597 more than the fiscal year 2017 actual expenditures. Overall increases in the Capital Expenses and Other Funds expenditures make up the majority of overall increased expenditures. Increases in General Fund expenditures are the result of health insurance increases, salary increase, personnel costs, and pension costs.

**VILLAGE OF PALOS PARK
ALL FUNDS COMPARISON**

FUND	FY2019 BUDGET REVENUE	FY2018 ACTUAL REVENUE	FY2017 ACTUAL REVENUE	FY2016 ACTUAL REVENUE	FY2015 ACTUAL REVENUE	FY2014 ACTUAL REVENUE	FY2013 ACTUAL REVENUE	FY2012 ACTUAL REVENUE	FY2011 ACTUAL REVENUE	FY2010 ACTUAL REVENUE	FY2009 ACTUAL REVENUE
General Fund	4,607,370	4,503,431	4,374,281	4,546,273	4,435,935	4,263,555	4,372,166	\$ 4,533,805	\$ 4,321,782	\$ 4,140,445	\$ 4,308,624
Water Fund	1,925,120	2,015,260	1,917,458	1,896,266	1,810,567	1,927,072	1,848,835	1,714,758	1,639,982	1,465,267	1,134,916
Sewer Fund	501,500	561,830	532,859	505,681	521,951	577,949	538,529	519,743	483,617	465,038	328,796
1/2% Sales Tax Fund	369,100	201,229	199,174	265,208	171,262	172,846	199,409	162,165	176,213	160,503	171,926
MFT Fund	127,560	117,374	115,492	124,418	157,210	139,484	137,042	142,500	139,208	118,467	123,115
Commuter Lot Fund	85,200	87,880	96,717	91,774	82,805	81,816	74,482	72,100	82,105	82,303	93,253
Asset Forfeiture Fund	-	215,148	12,479	8,600	88,356	61,556	47,380	84,220	764,166	96,363	30,907
Police Pension Fund	510,125	436,980	367,835	327,450	320,701	248,282	307,891	278,850	245,037	209,571	271,521
Refuse Recycling Fund*	356,378	354,737	344,284	339,216	332,880	328,048	318,273	15,800	94,842	131,346	13,438
Other Funds	105,716	126,360	122,229	124,381	150,087	48,836	107,710				
TOTAL FUNDS	8,588,069	8,620,229	8,082,808	8,229,266	8,071,754	7,849,443	7,951,717	\$ 7,523,941	\$ 7,946,952	\$ 6,869,303	\$ 6,476,496

(1,750,000.00) LESS WATER BOND REVENUE

6,196,952.00 TOTAL

FUND	FY2019 BUDGET EXPENSES	FY2018 ACTUAL EXPENSES	FY2017 ACTUAL EXPENSES	FY2016 ACTUAL EXPENSES	FY2015 ACTUAL EXPENSES	FY2014 ACTUAL EXPENSES	FY2013 ACTUAL EXPENSES	FY2012 ACTUAL EXPENSES	FY2011 ACTUAL EXPENSES	FY2010 ACTUAL EXPENSES	FY2009 ACTUAL EXPENSES
General Fund	4,572,845	4,394,332	4,494,699	4,654,178	4,388,416	4,307,728	4,105,817	\$ 4,425,956	\$ 4,168,685	\$ 4,264,321	\$ 4,442,656
Water Fund	2,355,850	1,899,560	2,043,204	1,803,116	1,872,792	1,837,592	1,711,781	1,559,036	3,088,660	2,138,112	1,130,389
Sewer Fund	804,326	359,978	378,849	384,959	454,307	479,949	472,522	515,410	370,396	553,416	499,904
1/2% Sales Tax Fund	400,000	112,628	86,676	235,484	258,344	142,581	110,501	162,165	110,741	73,433	11,151
MFT Fund	290,550	60,238	34,451	173,164	174,045	172,458	34,946	142,500	91,918	88,121	117,190
Commuter Lot Fund	104,750	77,199	92,350	80,856	88,124	84,603	90,431	68,026	76,703	72,485	107,188
Asset Forfeiture Fund	34,000	38,651	63,527	113,789	159,500	145,125	169,421	234,365	79,740	36,363	46,584
Police Pension Fund	182,750	187,307	139,663	118,953	116,109	111,471	98,328	93,000	115,950	62,068	81,503
Refuse Recycling Fund*	356,378	356,379	353,329	345,793	344,525	362,443	296,217	11,450	61,040	175,233	21,260
Other Funds	103,716	133,946	218,820	125,642	149,030	65,222	126,567				
TOTAL FUNDS	9,205,165	7,620,218	7,905,568	8,035,933	8,005,193	7,709,172	\$ 7,216,631	\$ 7,211,908	\$ 8,163,833	\$ 7,463,552	\$ 6,457,825

(1,984,397.00) LESS WATER RESERVOIR EXP

\$ 6,179,436.00 TOTAL

*Refuse Recycling Fund adopted in FY2013; prior revenue and expenses were recorded in the General Fund.

VILLAGE OF PALOS PARK
SUMMARY OF REVENUE FOR ALL FUNDS

OPERATING REVENUE	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 PROJECTION
FUND 01 -- GENERAL FUND			
Property Tax	1,311,952	1,340,768	1,432,925
Personal Property Replacement Tax	12,737	9,563	13,000
State Income Tax	461,496	513,420	464,343
Use Tax	118,424	125,737	127,476
Sales Tax	662,666	669,903	656,850
Utility Tax	444,994	423,001	414,320
Place for Eating Tax	147,503	198,652	203,630
Licenses and Fees	145,201	143,248	166,750
Grants		-	-
Rental Income	245,002	256,345	285,088
Utility Income	10,353	10,264	10,250
Misc Reimbursements & Income	13,999	15,442	38,100
Interest Income	14,201	28,866	30,000
Transfers	169,188	159,188	169,188
Police Department Revenues	223,363	241,091	241,750
Building Department Revenues	219,326	193,102	184,350
Recreation Revenues	166,048	156,395	152,650
Festivals	7,824	18,446	16,700
Sluis Property	-		-
TOTAL GENERAL FUND REVENUE	4,374,281	4,503,431	4,607,370
FUND 23 -- 1/2% SALES TAX FUND			
Taxes	196,323	193,234	190,100
Transfer			175,000
Miscellaneous Income	1,207	2,739	
Interest Income	1,644	5,255	4,000
TOTAL 1/2% SALES TAX FUND REVENUE	199,174	201,228	369,100
FUND 24 -- MFT FUND			
Taxes	114,387	113,858	124,810
Interest Income	1,105	3,517	2,750
TOTAL FUND REVENUE	115,492	117,375	127,560
FUND 27 -- ASSET FOREFEITURE FUND			
Interest Income	23	7	-
Miscellaneous Income	1,745		
Transfers In			
Fines and Forfeitures	10,711	214,781	
TOTAL FUND REVENUE	12,479	214,788	-

SUMMARY OF REVENUE FOR ALL FUNDS

FUND 50 -- REFUSE FUND			
Refuse Income	344,284	354,737	356,378
FUND 51 -- SEWER FUND			
Utility Income	470,333	492,068	470,700
Reimbursements			-
Miscellaneous Income		700	-
Interest Income	326	404	-
Transfers In	30,000	30,000	30,000
Permits	32,200	38,658	800
TOTAL FUND REVENUE	532,859	561,830	501,500
FUND 52 -- WATER FUND			
Rental Income	19,867	19,000	20,000
Utility Income	1,851,787	1,955,932	1,899,120
Miscellaneous Reimbursements	6,500	-	
Miscellaneous Income	300	100	200
Interest Income	908	1,713	1,500
Permits	38,097	38,515	4,300
TOTAL FUND REVENUE	1,917,459	2,015,260	1,925,120
FUND 53 -- COMMUTER LOT FUND			
Parking Fees	96,513	87,634	85,000
Interest Income	204	246	200
TOTAL FUND REVENUE	96,717	87,880	85,200
FUND 84 -- POLICE PENSION FUND			
Employee Contributions	75,391	65,873	65,125
Employer Contributions	200,000	250,000	250,000
Investment Income	92,443	121,107	195,000
TOTAL FUND REVENUE	367,834	436,980	510,125
OTHER FUNDS	121,446	108,768	105,716
TOTAL FUNDS REVENUE	\$ 8,082,025	\$ 8,602,277	\$ 8,588,069

VILLAGE OF PALOS PARK
SUMMARY OF EXPENDITURES FOR ALL FUNDS

OPERATING EXPENDITURES	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 PROJECTION
FUND 01 -- GENERAL FUND			
Administration	496,676	519,364	533,426
Public Affairs	246,541	155,105	119,950
Police	2,109,326	2,165,429	2,191,025
Public Works Department	506,473	511,704	543,026
Building Department	295,352	296,168	410,228
Recreation Department	432,015	379,777	424,172
Public Grounds	170,108	105,582	109,490
Capital Expenditures	-	19,305	2,750
Finance	211,201	217,506	222,354
Festivals	21,271	18,015	11,925
Sluis Property	3,336	4,396	2,500
Debt Obligations	2,400	2,000	2,000
TOTAL GENERAL FUND EXPENDITURES	4,494,699	4,394,331	4,572,846
1/2% SALES TAX FUND			
Debt Service		2,737	
Contractual		1,420	
Commodities	1,124	33,851	320,000
Capital Expenses	34,704	74,619	80,000
Capital Expenses - Public Works	50,848		
TOTAL 1/2% SALES TAX	86,676	112,627	400,000
MFT FUND			
Contractual			
Commodities	34,451	60,238	110,550
Capital Expenses	-		180,000
TOTAL MFT FUND	34,451	60,238	290,550
FUND 27 -- ASSET FOREFEITURE FUND			
Contractual	8,512	5,935	
Commodities	2,690	2,689	
Capital Expenses	52,326	30,027	34,000
Transfers Out			
TOTAL FORFEITURE FUND	63,528	38,651	34,000

SUMMARY OF EXPENDITURES FOR ALL FUNDS

FUND 50 -- REFUSE FUND			
Contractual	328,329	341,379	341,378
Transfers Out	25,000	15,000	15,000
TOTAL REFUSE FUND	353,329	356,379	356,378
FUND 51 -- SEWER FUND			
Salaries	126,398	127,347	156,202
Benefits	44,160	43,541	52,991
Debt Service	46,323	44,898	44,483
Contractual	86,655	84,958	123,600
Commodities	25,349	24,235	62,050
Capital Expenditures	14,964	-	255,000
Transfers Out	35,000	35,000	110,000
TOTAL SEWER FUND	378,849	359,979	804,326
FUND 52 -- WATER FUND			
Salaries	357,944	369,191	413,012
Benefits	117,271	123,509	149,745
Debt Service	243,192	258,745	260,043
Contractual	396,156	238,929	299,450
Commodities	738,193	809,186	817,600
Capital Expenditures	90,448	-	216,000
Transfers Out	100,000	100,000	200,000
TOTAL WATER FUND	2,043,205	1,899,561	2,355,850
FUND 53 -- COMMUTER LOT FUND			
Contractual	48,627	46,262	31,950
Commodities	13,724	938	32,800
Transfers Out	30,000	30,000	40,000
TOTAL COMMUTER LOT FUND	92,351	77,200	104,750
FUND 84 -- POLICE PENSION FUND			
Pension Disbursements	129,044	167,127	170,750
Contractual	10,620	10,481	11,000
Commodities		9,699	1,000
TOTAL PENSION FUND	139,664	187,307	182,750
OTHER FUNDS	121,161	133,946	134,716
TOTAL FUND EXPENDITURES	\$ 7,807,913	\$ 7,620,219	\$ 9,236,166

**SUMMARY OF REVENUES AND EXPENDITURES
BY FUND AND TYPE**

REVENUES	Total General Government	Total Special Revenue Funds	Total Enterprise Funds	Police Pension	VILLAGE WIDE TOTAL ALL FUNDS	
State and Local Taxes	3,312,544	314,910	-	-	3,627,454	42.2%
Loan / Bond Proceeds	-	-	-	-	-	0.0%
Utility Revenue	10,250	-	2,726,198	-	2,736,448	31.9%
Permits & Inspections	94,000	-	5,100	-	99,100	1.2%
Transfers In	171,688	226,466	30,000	-	428,154	5.0%
Fines and Forfeitures	86,500	-	-	-	86,500	1.0%
Fees & Licenses	401,600	-	-	-	401,600	4.7%
Misc. Reimbursements	35,525	-	-	-	35,525	0.4%
Pension Contributions	-	-	-	315,125	315,125	3.7%
Misc. Income	34,925	37,250	85,200	-	157,375	1.8%
Rental Income	315,088	-	20,000	-	335,088	3.9%
Recreation Programs	122,250	-	-	-	122,250	1.4%
Interest Income	30,000	6,750	1,700	195,000	233,450	2.7%
Donations	-	10,000	-	-	10,000	0.1%
State and Federal Grants	-	-	-	-	-	0.0%
VILLAGE WIDE TOTAL	\$ 4,614,371	\$ 595,376	\$ 2,868,198	\$ 510,125	\$ 8,588,069	100%
<i>Percent of Total</i>	<i>53.7%</i>	<i>6.9%</i>	<i>33.4%</i>	<i>5.9%</i>	<i>100.0%</i>	

EXPENSES	Total General Government	Total Special Revenue Funds	Total Enterprise Funds	Police Pension	VILLAGE WIDE TOTAL ALL FUNDS	
Salaries and Benefits	3,284,295	-	771,950	-	4,056,245	44.1%
Contractual	1,012,400	46,700	796,378	11,000	1,866,478	20.3%
Capital Expenditures	-	540,550	471,000	-	1,011,550	11.0%
Commodities	227,185	191,050	912,450	1,000	1,331,685	14.5%
Transfers Out	53,966	-	365,000	-	418,966	4.6%
Debt Service	2,000	44,966	304,526	-	351,492	3.8%
Pension Disbursements	-	-	-	170,750	170,750	1.9%
Contractual Obligations	-	-	-	-	-	0.0%
VILLAGE WIDE TOTAL	\$ 4,579,846	\$ 823,266	\$ 3,621,304	\$ 182,750	\$ 9,207,166	100%
<i>Percent of Total</i>	<i>49.7%</i>	<i>8.9%</i>	<i>39.3%</i>	<i>2.0%</i>	<i>100.0%</i>	

FUND SURPLUS (DEFICIT)	\$ 34,525	\$ (227,890)	\$ (753,106)	\$ 327,375	\$ (619,097)
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**VILLAGE OF PALOS PARK
OVERVIEW OF ALL FUNDS INCLUDING
BEGINNING AND ENDING FUND BALANCE**

	BEGINNING FUND BALANCE AT MAY 1, 2018	BUDGETED REVENUES	BUDGETED EXPENSES	ENDING FUND BALANCE AT APRIL 30, 2019
<i>General Government Funds</i>	\$ 1,427,949 16.1%	\$ 4,614,370 53.7%	\$ 4,579,845 49.7%	\$ 1,462,474 17.8%
<i>Enterprise Funds</i>	\$ 3,253,529 36.8%	\$ 2,868,198 33.4%	\$ 3,621,304 39.3%	\$ 2,500,423 30.4%
<i>Special Revenue Funds</i>	\$ 1,142,171 12.9%	\$ 595,376 6.9%	\$ 823,266 8.9%	\$ 914,281 11.1%
<i>Police Pension Fund</i>	\$ 3,024,724 34.2%	\$ 510,125 5.9%	\$ 182,750 2.0%	\$ 3,352,099 40.7%
TOTAL BUDGETED FUNDS	\$ 8,848,372	\$ 8,588,069	\$ 9,207,164	\$ 8,229,276

**VILLAGE OF PALOS PARK
GENERAL GOVERNMENT FUNDS
FUND BALANCE FOR FY2018**

FUND DESCRIPTION	FY2019 BUDGET	FY2018 ACTUAL	FY2017 ACTUAL	FY2016 ACTUAL	FY2015 ACTUAL	FY2014 ACTUAL	FY2013 ACTUAL	FY2012 ACTUAL	FY2011 ACTUAL	FY2010 ACTUAL
General Fund Revenues	4,607,370	4,503,431	4,374,281	4,546,273	4,435,935	4,255,044	4,372,166	4,538,965	4,483,070	4,269,546
General Fund Expenditures	4,572,845	4,394,331	4,494,699	4,654,178	4,388,416	4,302,488	4,105,817	4,351,548	4,285,102	4,508,865
<i>Surplus (Deficit)</i>	34,525	109,100	(120,418)	(107,908)	47,519	(47,444)	266,349	187,417	197,968	(239,319)
<i>FY18 Ending Fund Balance</i>		1,427,476								
<i>Projected FY19 Ending Fund Balance</i>	1,462,001									
Beautification Fund Revenues	4,500	6,445	4,275	9,070	5,417	6,005	4,362	9,070	3,260	5,394
Beautification Fund Expenditures	4,500	5,972	3,769	11,252	5,400	3,500	5,792	8,926	3,637	5,797
<i>Surplus (Deficit)</i>	-	473	506	(2,182)	17	2,505	(1,430)	144	(377)	(403)
<i>FY18 Ending Fund Balance</i>		473								
<i>Projected FY19 Ending Fund Balance</i>	473									
McCord Fund Revenues	2,500	21,475	2,500	2,500	2,701	2,505	4,688	7,100	2,895	6,228
McCord Fund Expenditures	2,500	21,475	2,593	1,928	2,943	1,740	4,688	7,100	2,895	6,228
<i>Surplus (Deficit)</i>		-	(93)	572	(242)	765	-	-	-	-
<i>FY18 Ending Fund Balance</i>										
<i>Projected FY19 Ending Fund Balance</i>	-	-								
TOTAL GENERAL GOV REVENUES	4,614,370	4,531,351	4,381,056	4,557,843	4,444,053	4,263,554	4,381,216	4,555,135	4,489,225	4,281,168
TOTAL GENERAL GOV EXPENDITURES	4,579,845	4,421,779	4,501,061	4,667,358	4,396,759	4,307,728	4,116,297	4,367,574	4,291,634	4,520,890
<i>Surplus (Deficit)</i>	34,525	109,573	(120,005)	(109,516)	47,294	(44,174)	264,919	187,561	197,591	(239,722)
<i>FY18 Ending Fund Balance (Estimated)</i>		1,427,949	-							
<i>Projected FY19 Ending Fund Balance</i>	1,462,474									

**VILLAGE OF PALOS PARK
FISCAL YEAR 2019
ALL FUNDS EXPENDITURE SUMMARY**

FUND SUMMARY		FISCAL YEAR 2019 BUDGET AMOUNT
GENERAL FUND	DEPT #	
ADMINISTRATION	20	533,426.00
PUBLIC AFFAIRS	21	119,950.00
POLICE	22	2,191,025.00
PUBLIC WORKS	24	543,026.00
BUILDING	25	410,228.00
RECREATION	26	424,172.00
PUBLIC GROUNDS	27	109,490.00
CAPITAL EXPENDITURES	28	2,750.00
FINANCE	29	222,354.00
SLUIS PROPERTY	30	2,500.00
VOPP - DEBT OBLIGATIONS	31	2,000.00
FESTIVALS	32	11,925.00
GENERAL FUND EXPENDITURE TOTAL		\$ 4,572,845.00
OTHER FUNDS	FUND #	
SPECIAL EVENTS FUND	3	53,750.00
OPEN LANDS FUND	10	44,966.00
EXACTION FUND	20	-
1/2% SALES TAX FUND	23	400,000.00
MFT FUND	24	290,550.00
BEAUTIFICATION FUND	26	3,500.00
POLICE ASSET FORFEITURE FUND	27	34,000.00
CAPITAL PROJECTS FUND	44	-
REFUSE / RECYCLING FUND	50	356,378.00
SEWER FUND	51	804,326.00
WATER FUND	52	2,355,850.00
COMMUTER LOT FUND	53	104,750.00
MCCORD FUND	54	2,500.00
POLICE PENSION FUND	84	182,750.00
TOTAL OTHER FUNDS EXPENDITURES		4,633,320.00
GRAND TOTAL ALL FUNDS EXPENDITURES		\$ 9,206,165.00

VILLAGE OF PALOS PARK

OPERATIONAL DEPARTMENTS

GENERAL GOVERNMENT DEPARTMENTS

All of the general government departments are supported by revenue from the General Fund. The Building and Recreation Departments charge user fees which contribute to General Fund revenue.

Department 20 – Administration: The Administration Department directs activities of the Village. The Department also performs as Human Resources, record keeping, risk management, community development, and budgeting and reporting functions.

Department 21 – Public Affairs: This department accounts for the projects of the Mayor.

Department 22 – Police: The Police Department is responsible for general public safety in the Village. The Police Department contributes revenues to the Village through tickets, violations, fines, court fines, reports, and other activities.

Department 24 – Public Works: The General Fund portion of the Public Works Department encompasses the Street Maintenance Division as well as a portion of the salary of the Director of Public Works. The Street Maintenance Division is responsible for repair of Village-owned streets, the branch pick-up program, snow plowing, and public grounds maintenance.

Department 25 – Community Development: The Community Development Department is responsible issuance of contractors' permits and licenses, plans examination and inspections, and code enforcement of building projects to ensure the public health and welfare.

Department 26 – Recreation: This department provides leisure programs for the enjoyment and enrichment of the residents of the Village.

Department 27 – Building and Grounds: The Building and Grounds Department maintains the municipal facilities and grounds.

Department 28 – Capital Expenditures: The Capital Expenditures Department accounts for the capital expenditures paid through the General Fund. This department accounts separately for Administration, Police, Public Works, and other departments of the General Fund.

Department 29 – Finance: This department tracks all funds and account groups in order to maintain accurate financial records and accounting of public funds. Additionally, the Finance Department performs Accounts Payable, Accounting, Payroll, and Budgeting functions.

Department 30 – Sluis House: This department tracks the costs associated with maintenance and upkeep of the Village property just south of the Kaptur Administrative Center. The debt payments associated with this purchase had originally been paid from this department, but have since been moved to Department 31.

Department 31 – Debt Service / Contractual: All debt service and contractual obligations from the General Fund are paid from this department.

Department 32 – Palos Park Festivals: This department tracks the organized festivals and community events for the Village. Revenue collections and expenditures for the events are paid through this department.

ENTERPRISE FUNDS

Fund 50 – Refuse / Recycling. This fund tracks all the refuse recycling revenue and expenses of the management of solid waste disposal.

Fund 51 – Sewer: The Sewer Division of the Public Works Department is responsible for maintenance of the Village's central sewer system.

Fund 52 – Water: The Water Division of the Public Works Department is responsible for operation and maintenance of the Village's central water system.

Fund 53 – Commuter Lot: The Commuter Lot Division of the Public Works Department is responsible for the maintenance of the Village's Metra Commuter lot.

VILLAGE OF PALOS PARK

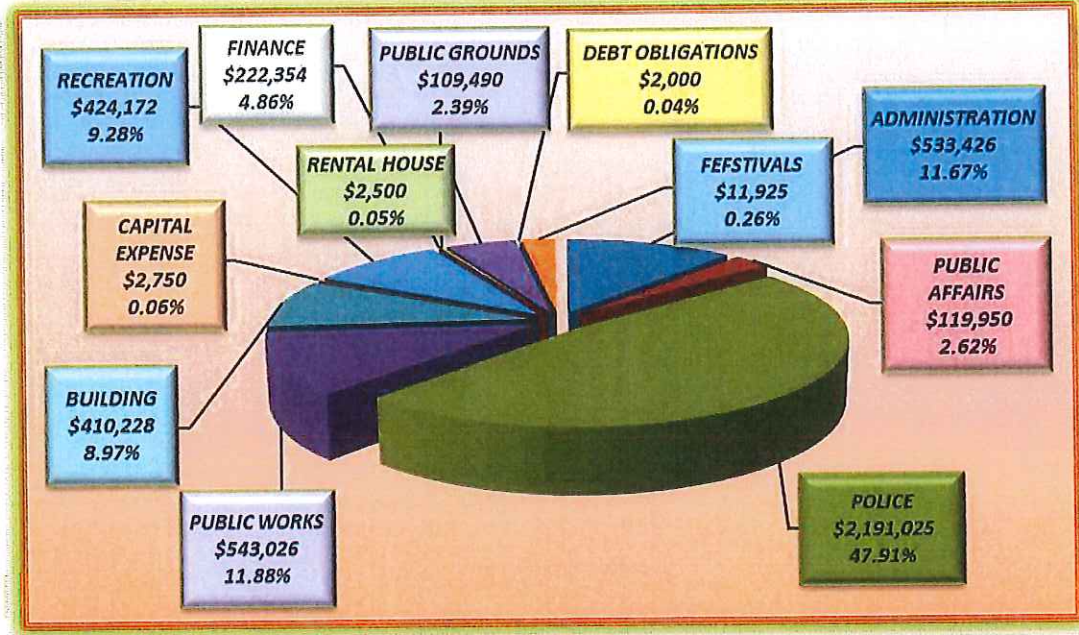
EXPENDITURE SUMMARY BY DEPARTMENT

SUMMARY INFORMATION

The section contains the budgetary goals and allocations for FY2019. As mentioned, the Village is composed of a number of departments and the Village's financial structure is composed of a number of funds. Each of the various departments makes use of various funds. The table below summarizes how each department and various funds are related. Neither capital improvement funds, nor debt service funds are considered as these funds are typically used to account for very large projects that take the combined effort of many departments.

OPERATIONAL DEPARTMENT	FUND (NUMBER)	BUDGETARY DEPARTMENT IF APPLICABLE (DEPT #)	FY19 BUDGET	FY18 ACTUAL	FY18 BUDGET
<i>Administration</i>	General (01)	Administration (20)	533,426	519,364	511,738
	General (01)	Capital Improvements (28)	2,750	0	0
		TOTAL ADMINISTRATION	\$ 536,176	\$ 519,364	\$ 511,738
<i>Public Affairs</i>	General (01)	Public Affairs (21)	\$ 119,950	\$ 155,105	\$ 73,765
<i>Police</i>	General (01)	Police (22)	2,191,025	2,165,429	2,160,664
	Asset Forfeiture (27)	Capital Improvements (28)	30,000	38,651	32,700
		TOTAL POLICE	\$ 2,221,025	\$ 2,204,080	\$ 2,193,364
<i>Public Works</i>	General (01)	Street (24)	543,026	511,704	548,288
	General (01)	Capital Improvements (28)	0	0	0
	½% Sales Tax (23)	Capital Improvements (28)	400,000	112,628	312,000
	Motor Fuel Tax (24)	N/A	290,550	60,238	218,550
	Refuse/Recycling (50)	N/A	356,378	356,379	360,000
	Water (52)	N/A	2,355,850	2,015,260	1,827,470
	Sewer (51)	N/A	804,326	359,978	683,576
	Commuter Lot (53)	N/A	104,750	77,199	104,297
	TOTAL PUBLIC WORKS	\$ 4,854,880	\$ 3,493,386	\$ 4,054,181	
<i>Building</i>	General (01)	Building (25)	410,228	296,168	312,332
	General (01)	Capital Improvements (28)	0	0	0
		TOTAL BUILDING	\$ 410,228	\$ 296,168	\$ 312,332
<i>Recreation</i>	General (01)	Recreation (26)	424,172	379,777	431,496
	General (01)	Festivals (32)	11,925	18,015	22,950
	General (01)	Capital Improvements (28)	0	19,305	0
	Special Events (03)	N/A	53,750	51,859	60,150
		TOTAL RECREATION	\$ 489,847	\$ 468,956	\$ 514,596
<i>Public Grounds</i>	General (01)	Public Grounds (27)	109,490	105,582	124,345
	General (01)	Capital Improvements (30)	0	4,396	500
		TOTAL PUBLIC GROUNDS	\$ 109,490	\$ 109,978	\$ 125,845
<i>Finance</i>	General (01)	Finance (29)	\$ 222,354	\$ 217,506	\$ 236,844

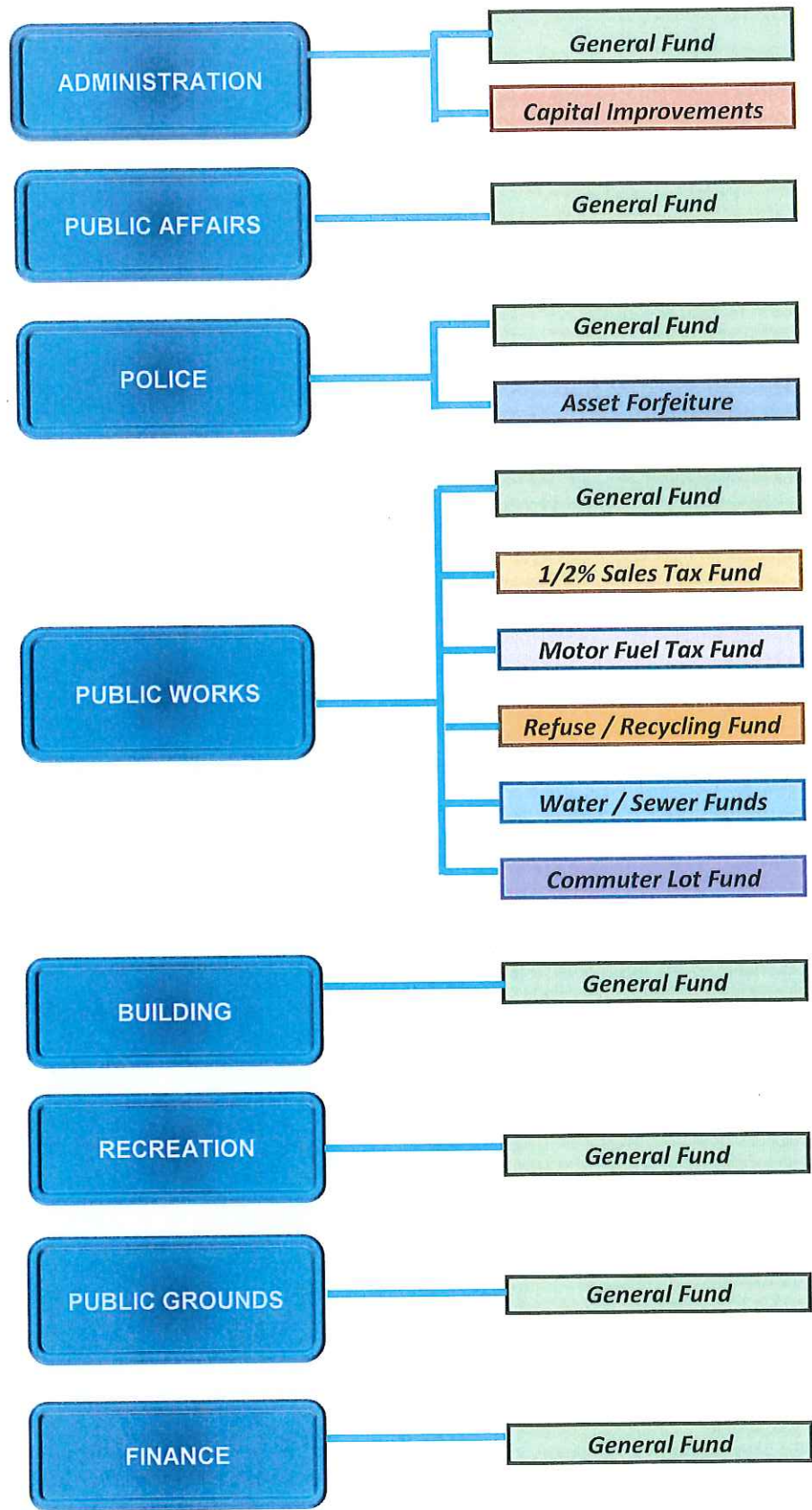
VILLAGE WIDE BUDGET BY DEPARTMENT



PRESENTATION

The budgetary presentation is divided into two basic sections: Department budget messages and budget numbers. Department budget messages contain a description of the department and their goals for Fiscal Year 2019. The budget numbers contain the FY19 budget figures and comparison data from FY18 (Budget and Actual), FY17 Actual, and FY16 Actual.

The budget numbers are presented by budgetary fund and department. The table on following page can be used to relate the operational departments of the Village to the budget numbers. The budget is presented in this way to retain the integrity of the various funds for the purpose of showing total fund expenditures, revenues, and balances. It may be useful to the reader to have an understanding of the Village's account number structure. Each account number consists of 10 numbers in the form FF-DD-CC-AAAA, with "F" representing fund number, "D" department number, "C" class number, and "A" account. For example, the account number 01-26-70-7010 is in the General Fund (01), Recreation Department (26), Commodities Class (70), and office supplies account (7010). The Chart of Accounts in *Appendix I* provides further guidance.

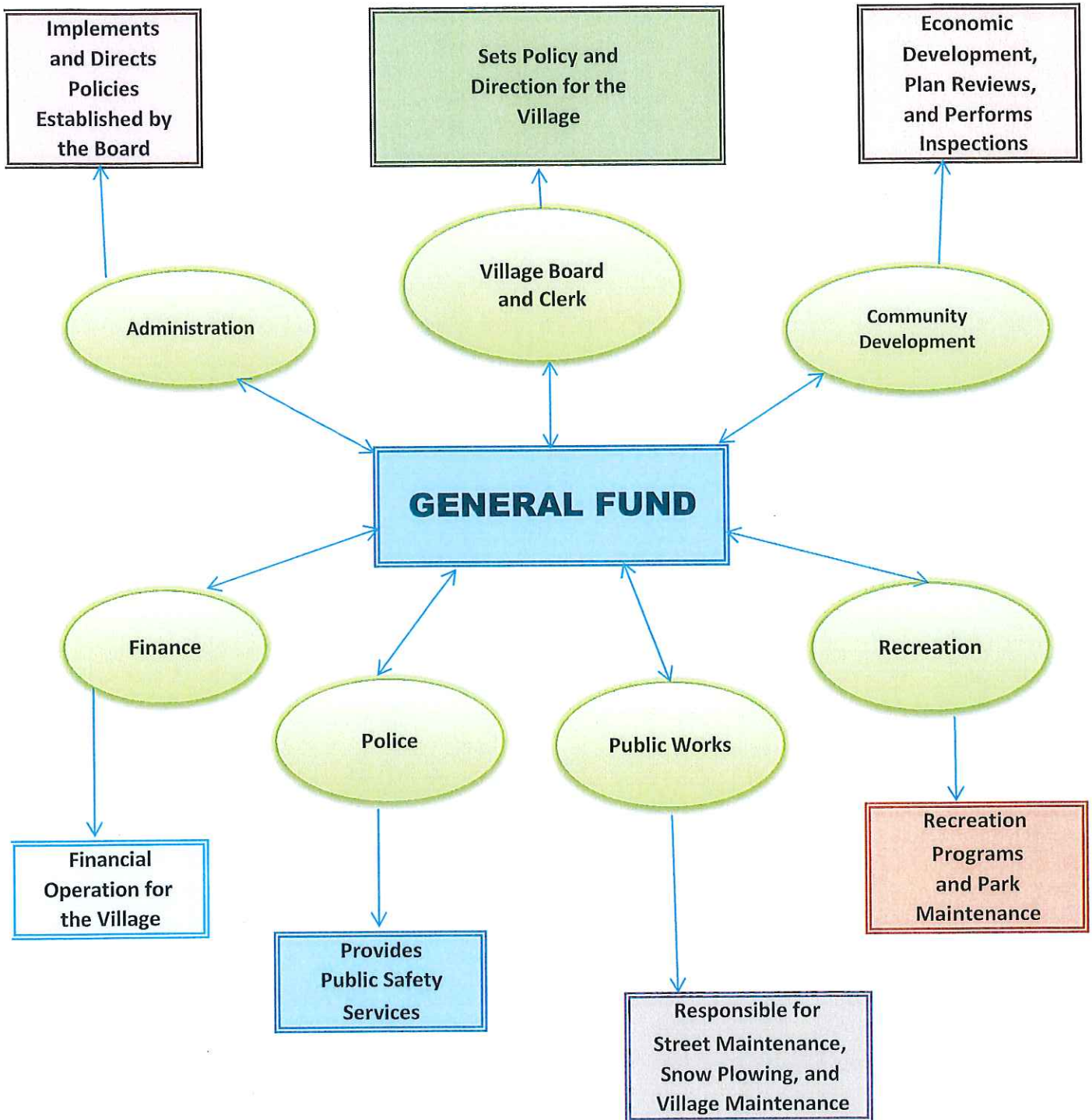


This table illustrates the relationship between the Village's operating departments (in blue) and the fund appropriations.

VILLAGE OF PALOS PARK CHART OF ACCOUNTS

<i>FUND #</i>	<i>DESCRIPTION</i>	<i>DEPT. #</i>	<i>DESCRIPTION</i>
01	GENERAL FUND	EXPENDITURES	
10	OPEN SPACE FUND	06	RECREATION
11	LIBRARY FUND	07	RENTAL HOUSE PROPERTY
12	FINE ARTS FUND	20	ADMINISTRATION DEPARTMENT
20	EXACTION FEE FUND	21	PUBLIC AFFAIRS DEPARTMENT
23	½% SALES TAX FUND	22	POLICE DEPARTMENT
24	MFT FUND	24	PUBLIC WORKS DEPARTMENT
26	BEAUTIFICATION FUND	25	BUILDING DEPARTMENT
27	POLICE ASSET FORFEITURE FUND	26	RECREATION DEPARTMENT
28	POLICE SPECIAL ACCOUNT	27	PUBLIC GROUNDS
29	BENEVOLENT FUND	28	CAPITAL EXPENDITURE DEPT
41	13-A SEWER CONSTRUCTION FUND	29	FINANCE DEPARTMENT
42	13-B SEWER CONSTRUCTION FUND	30	RENTAL HOUSE PROPERTY
43	96-1A WATER CONSTRUCTION FD	31	DEBT SERVICE DEPARTMENT
44	CAPITAL PROJECTS FUND	32	PALOS PARK FESTIVALS
45	96-1B WATER CONSTRUCTION FD	CLASS #	DESCRIPTION
46	VILLAGE PROJECT FUND	10	TAXES
50	REFUSE / RECYCLING FUND	11	LOAN OR BOND PROCEEDS
51	SEWER FUND	12	MISC FEES & LICENSES
52	WATER FUND	14	GRANTS
53	COMMUTER LOT FUND	16	RENTAL INCOME
54	MCCORD FUND	17	UTILITY & ON-SITE (SEPTIC)
61	13-A SEWER ASSESSMENT FUND	18	MISC REIMBURSEMENTS
62	13-B SEWER ASSESSMENT FUND	19	MISC INCOME
63	96-1A WATER ASSESSMENT FUND	20	INTEREST INCOME
64	93-1 ASSESSMENT FUND	21	TRANSFERS IN
65	96-1B ASSESSMENT FUND	22	VEHICLE AND ANIMAL LICENSES
68	SEWER #9 ASSESSMENT FUND	23	FINES & FORFEITURES
69	SEWER #10 ASSESSMENT FUND	24	MISC POLICE REVENUE
70	SEWER #11 ASSESSMENT FUND	30	PERMITS
71	90-1 ASSESSMENT FUND	31	INSPECTION AND REVIEW FEES
72	ASSESSMENT FUND #12	32	DONATIONS
80	ESCROW FUND	35	RECREATION PROGRAMS
84	POLICE PENSION FUND	40	SALARIES
		50	BENEFITS
DEPT. #	DESCRIPTION	58	DEBT SERVICE
REVENUE		60	CONTRACTUAL
00	GENERAL REVNUUE	70	COMMODITIES
02	POLICE DEPARTMENT	80	CAPITAL EXPENDITURES
05	BUILDING DEPARTMENT	90	TRANSFERS OUT

VILLAGE OF PALOS PARK

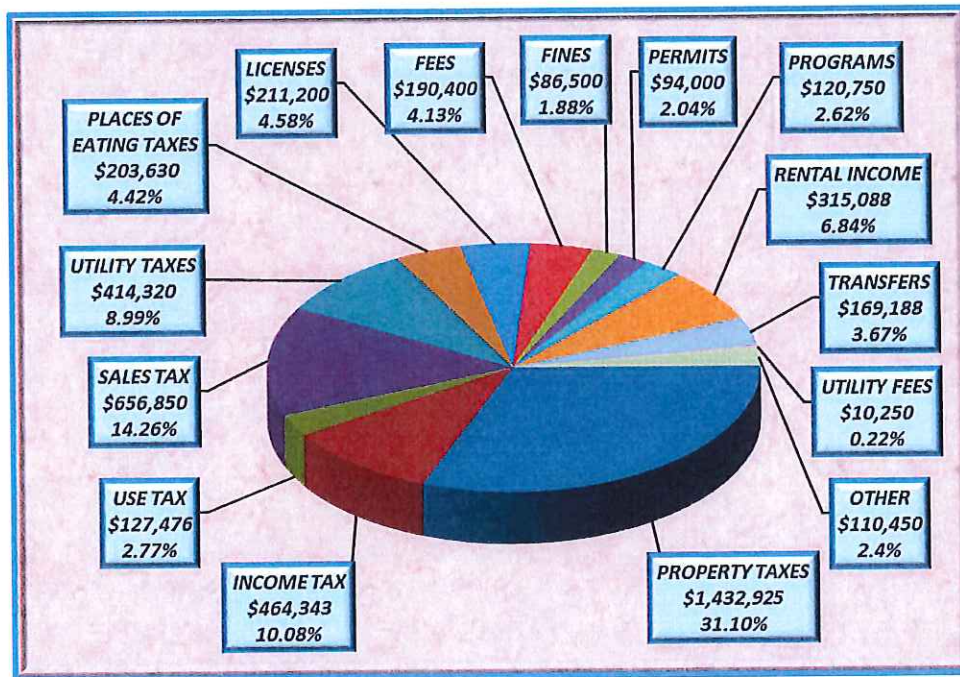


VILLAGE OF PALOS PARK

GENERAL FUND REVENUE

OVERVIEW

The General Fund is a governmental fund that is used to account for governmental activities of a general nature; and include: Administration, Finance, Building, Recreation, and the Road Maintenance Division of the Public Works Department. The Building and Recreation Departments are responsible for generating a significant portion of revenue through user fees. In addition, the revenues that these departments are responsible for generating are placed in separate departmental classifications. In this way, it is possible to monitor how well these departments are covering their costs through user fees. Other departments also are responsible for generating revenue for the Village as well. The Police and Administration Departments each generate a significant amount of revenue through taxes, fees, and fines.



PROPERTY TAXES

Taxes are the most significant source of revenue for the Village of Palos Park's General Fund. The property tax is the single most important source of revenue at \$1,405,400 (not including the \$27,525 for Road and Bridge Property Tax.) The Village limiting tax rate for tax year 2017 was \$0.740 per \$100 of assessed valuation, which includes the Village rate of \$0.558 and \$0.182 for

the Library rate. Over time, the Village has maintained a stable property tax rate that compares favorably to nearby municipalities. The Village property tax revenues have generally increased over the last five years, due to a steadily increasing Equalized Assessed Valuation (EAV). The Village has seen decreases in its EAV amounts, with decreases of 3.84% and 2.96% respectively for Tax Years 2014 and 2015. However, the EAV has increased in Tax Year 2016 and Tax Year 2017 due to the annexing of new property into the Village boundaries. The increase for Tax Year 2017 is \$47,523,301 or 23.09% in our EAV amount for the Village.

According to the Illinois Compiled Statutes' Property Tax Code (35 ILCS 200/18-18-195), non-home rule municipalities, in Tax Cap counties, are subject to a property tax limiting rate. The Village's limiting rate, in a given year, is calculated by a division, the numerator of which is the prior year's aggregate extension times one (1) plus 5% or CPI, whichever is less, and the denominator of which is the year's actual EAV minus new property, annexations, TIF, and plus disconnection. The CPI for the tax levy calculation was 2.10%.

SALES TAXES

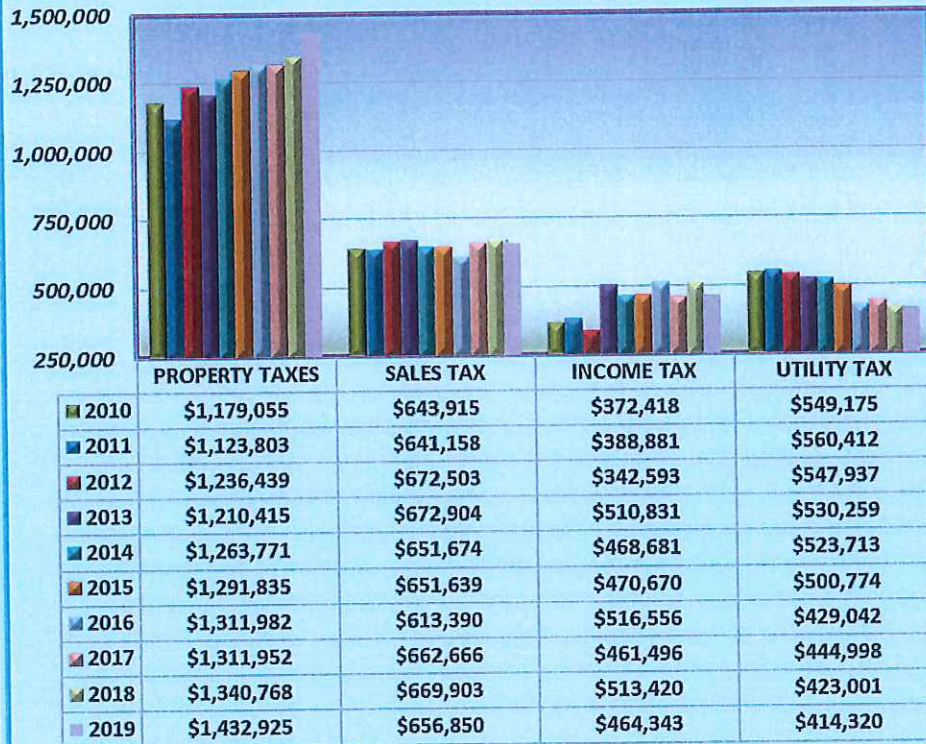
The second most important source of revenue for the Village of Palos Park is the Sales Taxes at \$656,850. As a non-home rule municipality, the Village receives a 1% tax on the gross receipts of retailers located in the Village. There are many retail establishments located throughout the community, and the Village is being proactive to shore up its commercial base through increased economic development efforts.

Sales Tax revenues are used to pay day-to-day expenses in the General Fund. In Palos Park, sales tax revenue is approximately 14.26% of the total General Fund Revenue. Unfortunately, this revenue source decreased as the nation-wide economic recession impacted sales tax collections. In addition, in a neighboring municipality a major grocery chain added a store location which attracted shoppers to that store rather than shop within the Village. Fiscal Year 2018 revenue collections were up slightly only 1.09% or \$7,237 as compared to the prior fiscal year. Since FY2014 Sales Tax collections have slowly increase each year with small increases for each fiscal year. Based on the current analysis and the result of the current conditions and concerns of consumer confidence, which has a direct correlation to discretionary spending, it appears that the Sales Tax revenue in the coming fiscal year hopefully will also steadily increase.

UTILITY TAXES

The third most important source of revenue in the General Fund is the utility taxes, which is estimated to be \$414,320 for the coming fiscal year. Revenue streams for Utility Tax collections are projected to decrease 2.05% or \$8,681 in the coming fiscal year FY2019. The State of Illinois allowed taxes on electricity, natural gas, and telephones, and are a general fund revenue stream to help pay for day-to-day expenses and municipal services the residents have come to expect. The Village receives a tax on utilities in order to compensate the Village for the utility companies' use of the public right-of-way. Electric utility taxes have been decreasing since FY2013, the last fiscal year showing a slight increase of 2.62%. In addition, natural gas utility tax revenue collections reflect a significant increase of 6.65% in FY2018 as compared to the prior fiscal year. Telecommunications tax collections also have continued to decrease for the past several fiscal years, fiscal year 2018 was down 12.22% or \$18,645 as compared to the prior fiscal year.

MAJOR GENERAL FUND REVENUE SOURCE TRENDS



STATE SHARED REVENUE

The Village receives various sources of revenue through the state, often referred to as the state shared revenue. The three significant state shared revenues are Income Tax, Motor Fuel Tax, and Local Use Tax. These taxes are collected by the state and distributed to municipalities on the basis of population. Of these taxes the Village's allocation of state income tax is another important revenue source for the General Fund, and is projected to be \$464,343 for FY2019. Based on the information from the Illinois Municipal League, the Village is estimating a per-capita distribution of \$95.8 for Fiscal Year 2019. Unfortunately, this is a \$5.20 per-capita decrease for the coming fiscal year. This group's information has served the budgeting process well for estimating this revenue in the past, and is continued to be utilized for Fiscal Year 2019.

OTHER GENERAL FUND REVENUE SOURCES

The Village is committed to covering the cost of services through user fees where applicable and appropriate. The Village collects full-cost fees for garbage collection and on-site sewerage system inspections. Total collection of fees is expected to be \$190,400. The Village is permitted

by law to charge permit fees for certain activities. Examples include building and sign permits, and is projected to be \$94,000 in the coming fiscal year. The Village continues to take a conservative approach to budgeting revenue sources; such as permit fees that are volatile in nature. Time will tell how much the current economic conditions affect this important General Fund revenue source.

A 2% Places of Eating Tax has been assessed to businesses in the Village that sell food and beverages at retail and contain indoor seating for food consumption on the premises. The tax is passed onto the consumer and is charged on the gross receipts charged. There are currently 15 establishments that are assessed this tax. For the coming fiscal year, the Places of Eating Tax collections estimated amount is projected again to be \$203,630 or 4.42% of the General Fund revenue.

The Village's park and recreation programs are structured as a department within the Village, and not a park district taxing body. Revenues are comprised of the recreation center rental fees and program fees for seasonal programs for residents and non-residents of all ages. The department also provides several programs for senior members of the community. Total Recreation Department revenue for the coming programs is estimated to be \$120,750 or 2.62% of the General Fund revenue in FY2019.

Interfund transfers from the Commuter Lot Fund, Sewer and Water Funds to the General Fund are completed in order to offset administrative and general building maintenance costs incurred by the General Fund departments to service the Fund. Services provided include police services, equipment, payroll, personnel, accounting, legal, insurance, engineering, and data processing. Interfund transfer from those Funds amount to \$169,188 or 3.67% of the General Fund revenue.

Other sources of revenue for the General Fund include:

- License revenue in the amount of \$211,200 for liquor licenses, business licenses, contractor licenses, cable and AT&T franchise fees, and vehicle license fees;
- Rental income revenue in the amount of \$315,088 for cell tower lease fees and recreation center rental fees;
- Fine income in the amount of \$86,500 is received by the Village for local ordinance violations and traffic court fines; and
- Other sources of revenue in the amount of \$110,450 include, but are not limited to: reimbursements; state grants; donations; newsletter advertising; interest; recording and filing fees; police reports; inspections; and building plan review fees.

VILLAGE OF PALOS PARK
GENERAL FUND REVENUE FOR FISCAL YEAR 2019
WITH COMPARISONS TO FISCAL YEARS 2009 THROUGH 2018

OPERATING REVENUE	2009 ACTUAL	2010 ACTUAL	FY2011 ACTUAL	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 BUDGET
Property Tax	\$ 1,053,410	\$ 1,179,055	\$ 1,190,858	607,895	1,236,439	1,210,415	1,263,771	1,291,835	1,311,982	1,311,952	1,340,768	1,432,925
Personal Property Replacement Tax	11,225	9,936	11,045	12,604	9,963	14,868	12,025	12,943	11,587	12,737	9,563	13,000
State Income Tax	427,237	372,418	401,234	281,319	342,593	510,831	468,681	474,689	517,553	461,496	513,420	464,343
Use Tax	67,998	56,049	64,606	45,920	71,058	77,206	82,743	99,971	111,545	118,424	125,737	127,476
Sales Tax	690,060	634,006	641,158	471,363	672,503	672,904	651,675	666,363	649,184	662,666	669,903	656,850
Utility Tax	620,803	554,177	560,412	414,348	547,937	530,259	523,713	483,281	429,042	444,998	423,001	414,320
Place for Eating Tax	75,601	98,705	162,577	124,433	160,978	148,071	140,154	139,204	148,754	147,503	198,652	203,630
Licenses and Fees	81,857	84,256	90,081	45,342	103,193	82,742	93,405	144,130	138,086	145,201	143,248	166,750
Grants	10,922	20,000	913	-	58,470	55,205	-	-	-	-	-	-
Rental Income	127,326	150,316	167,561	125,205	169,324	177,360	196,629	220,902	257,724	245,002	256,345	285,088
Utility Income	258,304	273,883	310,019	231,296	325,339	13,264	13,071	11,936	11,179	10,353	10,264	10,250
Loan/Bond Proceeds	-	30,000	-	-	-	-	-	-	-	-	-	-
Misc Reimbursements & Income	37,531	22,610	12,636	11,478	13,256	12,706	19,957	30,537	26,262	13,998	15,442	38,100
Interest Income	6,280	521	597	433	440	873	(3,642)	2,862	3,294	14,201	28,866	30,000
Transfers	140,022	198,164	210,688	-	226,188	200,000	224,188	229,188	224,188	169,188	159,188	169,188
Fines & Forfeitures	13,250	-	-	-	-	-	-	-	-	-	-	-
Police Department Revenues	213,866	249,097	260,052	231,371	228,574	255,287	251,785	261,707	279,293	223,363	241,091	241,750
Building Department Revenues	289,779	244,904	230,715	185,482	211,160	242,471	152,048	230,200	225,127	219,326	193,102	184,350
Recreation Revenues	132,193	135,971	137,919	111,556	131,550	137,705	143,352	144,013	159,198	166,048	156,395	152,650
Sluis Property	11,700	20,000	30,000	22,500	30,000	30,000	30,000	30,000	10,000	4,370	7,824	16,700
Palos Park Festivals	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL OPERATING REVENUE	4,269,365	4,334,069	4,463,071	2,922,544	4,538,965	4,372,166	4,263,555	4,473,761	4,518,369	4,374,280	4,503,431	4,607,370
<i>PROJECTED REVENUE INCREASE FROM FY2018</i>												2.31%

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2019 BUDGET PROJECTION	FY2018 BUDGET	FY2017 ACTUAL	FY2016 ACTUAL	FY2015 ACTUAL	FY2014 ACTUAL
GENERAL FUND REVENUE -- FUND 01							
TAXES							
01-00-10-1000	PROPERTY TAX	1,405,400	1,405,400	1,286,340	1,288,398	1,266,477	1,239,382
01-00-10-1005	POLICE PENSION PROPERTY TAX	-	-	-	-	-	-
01-00-10-1010	ROAD & BRIDGE PROPERTY TAX	27,525	27,525	25,612	23,584	25,358	24,389
01-00-10-1020	PERSONAL PROPERTY REPLACEMENT	13,000	13,950	12,737	11,587	7,233	12,025
01-00-10-1030	INCOME TAX \$95.80 x 4847	484,343	489,547	461,498	516,556	470,670	468,681
01-00-10-1032	USE TAX \$26.30 x 4847	127,476	122,630	118,424	102,932	93,339	82,743
01-00-10-1050	COM ED UTILITY TAX	203,925	208,950	207,624	201,936	204,141	207,694
01-00-10-1051	NICOR UTILITY TAX	77,875	73,500	84,789	72,236	132,406	117,696
01-00-10-1052	PHONE UTILITY TAX	132,720	156,000	152,585	154,869	164,227	198,323
01-00-10-1070	SALES TAX	656,850	675,250	662,666	576,518	651,639	651,675
01-00-10-1080	PLACES FOR EATING TAX	203,630	166,750	147,503	148,340	137,990	140,154
TOTAL TAXES		3,312,544	3,339,502	3,159,776	3,096,956	3,153,479	3,142,761
01-00-11-1110	LOAN / BOND PROCEEDS						
MISCELLANEOUS FEES & LICENSES							
01-00-12-1200	LIQUOR LICENSE	25,775	20,000	23,000	18,350	22,700	13,250
01-00-12-1210	BUSINESS LICENSE	15,750	20,000	17,534	23,032	16,018	20,752
01-00-12-1211	BRING YOUR OWN BOTTLE LICENSE	75	75	75			
01-00-12-1213	SOLICITORS LICENSE	100	100	80	140	80	40
01-00-12-1214	VENDING MACHINE LICENSE	-	-	-	-	-	-
01-00-12-1230	CABLE TV FRANCHISE FEE	82,950	63,000	63,280	73,584	63,087	47,321
01-00-12-1231	AT&T - PHONE FRANCHISE FEES	42,000	40,000	41,181	48,117	15,654	11,992
01-00-12-1241	RAFFLE PERMIT FEE	100	40	50	40	70	50
01-00-12-1730	REIMBURSABLE EXPENSES	-	-	-	-	662	-
TOTAL MISCELLANEOUS FEES & LICENSES		166,750	143,215	145,201	163,263	118,271	93,405
GRANTS							
01-00-14-1400	STATE GRANTS						
01-00-14-1401	FEDERAL GRANTS						
TOTAL GRANTS		-	-	-	-	-	-
RENTAL INCOME							
01-00-16-1600	AT&T TOWER RENTAL	28,850	28,000	25,884	26,713	23,132	14,800
01-00-16-1601	CROWN CASTLE TOWER RENTAL AT KAC	29,528	26,725	13,648	61,701	33,078	36,139
01-00-16-1604	SPRINT AT SHADOW RIDGE	38,750	35,645	34,800	37,311	6,000	-
01-00-16-1605	SPRINT PCS LAND LEASE AT KAC	29,860	29,860	29,860	29,860	29,860	29,860
01-00-16-1606	T-MOBILE MONOPOLE AT SHADOW RIDGE	27,375	27,375	27,376	27,158	23,805	23,805
01-00-16-1607	T-MOBILE MONOPOLE AT GARAGE	22,575	21,920	21,920	21,282	20,662	20,060
01-00-16-1620	CROWN CASTLE CO-LOCATES AT KAC	44,000	44,000	45,075	10,797	43,509	37,177
01-00-16-1625	VERIZON AT PW GARAGE	14,400	0	-	-	-	-
01-00-16-1626	VERIZON CO-LOCATE AT SHADOW RIDGE	49,750	49,750	46,440	43,200	40,657	34,788
TOTAL RENTAL INCOME		285,088	263,275	245,002	258,022	220,903	196,629
UTILITY & ON-SITE (SEPTIC)							
01-00-17-1700	REFUSE INCOME	0	0	0	0	0	0
01-00-17-1710	ON-SITE (SEPTIC MAINTENANCE)	9,250	9,750	9,273	9,551	9,407	9,831
01-00-17-1711	SEPTIC FINES (ON SITE) - COURT	-	-	-	-	-	-
01-00-17-1712	ON-SITE SYSTEM REINSPECTION	-	-	-	454	1,477	1,897
01-00-17-1713	UTILITY LIEN REIMBURSEMENT	-	-	-	-	-	-
01-00-17-1799	REFUSE / ON SITE PENALTY	1,000	1,000	1,080	1,174	1,051	1,343
TOTAL UTILITY & ON-SITE (SEPTIC)		10,250	10,750	10,353	11,179	11,935	13,071

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2019 BUDGET PROJECTION	FY2018 BUDGET	FY2017 ACTUAL	FY2016 ACTUAL	FY2015 ACTUAL	FY2014 ACTUAL
MISCELLANEOUS REIMBURSEMENTS							
01-00-18-1801	COUNCIL INSURANCE REIMBURSEMENTS	31,050					
01-00-18-1802	WORKMEN COMP INS REIMBURSEMENTS	0					
01-00-18-1803	LIABILITY INSURANCE REIMBURSEMENTS	0			9,065	11,941	
01-00-18-1820	GAS TAX REBATE	375	350	365	439	372	350
01-00-18-1825	FEMA REIMBURSEMENTS	0					
01-00-18-1828	NSF FEE REIMBURSEMENTS	100	100	105	70	35	35
01-00-18-1829	MISCELLANEOUS REIMBURSEMENTS	4,000	4,000	5,800	16,689	4,000	4,127
01-00-18-1830	OPERATING SERVICE REIMBURSEMENTS	0					
01-00-18-1831	LEGAL / ENGR FEE REIMBURSEMENTS	0	0	0		895	3,146
TOTAL MISCELLANEOUS REIMBURSEMENTS		35,525	4,450	6,270	26,263	17,243	7,658
MISCELLANEOUS INCOME							
01-00-19-1900	DONATIONS	0		2,500			
01-00-19-1901	HPC - GRANCKI - BOOK REVENUE	-		-	25	25	100
01-00-19-1920	COPIES - FOIA	25	50	159	75	19	108
01-00-19-1921	RECORDING FEES	50	40	263	531	346	
01-00-19-1922	FARMERS MARKET FEES	650	600	619	580	500	1,365
01-00-19-1924	MAPS / ORDINANCES / BOOKS / BID PKTS	-		-		350	
01-00-19-1926	NEWSLETTER ADVERTISING	250	100	160	250	75	1,975
01-00-19-1930	SALES / REIMBURSABLE EXPENSES	450	500	538	430	3,774	7,829
01-00-19-1931	SALE OF VILLAGE EQUIPMENT	650	-	2,125	5,217	7,567	400
01-00-19-1955	CULVERTS INCOME	-		1,260	1,142		
01-00-19-1959	MISCELLANEOUS INCOME	500	500	104	23,223	637	525
TOTAL MISCELLANEOUS INCOME		2,575	1,790	7,728	31,473	13,293	12,300
INTEREST INCOME							
01-00-20-2000	CHECKING ACCOUNT INTEREST						5
01-00-20-2001	ILLINOIS FUNDS INTEREST	17,000	8,500	8,827	3,323	363	385
01-00-20-2002	INVESTMENT INCOME	13,000	5,400	5,374	864	314	14
01-00-20-2114	INCOME / LOSS - DEAN WITTER INVESTMENT					2,087	(4,046)
TOTAL INTEREST INCOME		30,000	13,900	14,201	4,187	2,764	(3,642)
TRANSFER IN							
01-00-21-2100	TRANSFER FROM MFT FUNDS						
01-00-21-2110	TRANSFER FROM ASSESSMENT FUNDS	9,188	9,188	9,188	9,188	9,188	9,188
01-00-21-2121	TRANSFER FROM COMMUTER LOT	40,000	30,000	30,000	30,000	30,000	25,000
01-00-21-2123	TRANSFER FROM SEWER FUND	35,000	35,000	35,000	35,000	35,000	35,000
01-00-21-2124	TRANSFER FROM WATER FUND	70,000	70,000	70,000	70,000	70,000	70,000
01-00-21-2126	TRANSFER FROM REFUSE FUND	15,000	15,000	25,000	30,000	35,000	35,000
01-00-21-2700	TRANSFER FROM POLICE FORFEITURE			-	50,000	50,000	50,000
TOTAL TRANSFER-IN		169,188	159,188	169,188	224,188	229,188	224,188
FINES & FORFEITURES							
01-00-23-2300	TREE REPLACEMENT REIMBURSEMENT	-	-	-	-	-	-
01-00-23-2310	VILLAGE CODE VIOLATIONS	-	-	-	-	-	-
TOTAL FINES & FORFEITURES							
TOTAL ADMINISTRATIVE DEPARTMENT REVENUE		4,011,920	3,936,070	3,757,719	3,815,531	3,767,080	3,686,369

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2019 BUDGET PROJECTION	FY2018 BUDGET	FY2017 ACTUAL	FY2016 ACTUAL	FY2015 ACTUAL	FY2014 ACTUAL
POLICE DEPARTMENT REVENUE							
VEHICLE & ANIMAL LICENSES							
01-02-22-2200	VEHICLE STICKERS	140,000	142,000	142,733	133,805	138,940	140,970
01-02-22-2201	VEHICLE STICKER - LATE PENALTY	1,500	1,500	1,670	2,030	1,520	3,070
01-02-22-2210	ANIMAL LICENSES	3,000	3,000	3,080	2,727	2,700	2,770
TOTAL LICENSE REVENUE		144,500	146,500	147,483	138,562	143,160	146,810
FINES & FORFEITURES							
01-02-23-2301	POLICE TICKETS / FINES	60,000	35,000	38,952	60,405	58,737	59,986
01-02-23-2302	COURT FINES / BOND FORFEITURES	13,000	10,000	9,479	7,649	12,999	16,845
01-02-23-2303	D.U.I. FINES - 5TH DISTRICT COURT	3,500	7,000	8,191	15,543	10,750	4,346
01-02-23-2304	TOWING FEE	10,000	7,000	6,600	16,950	14,250	10,060
01-02-23-2305	SALE OF SEIZED PROPERTY					1,924	
TOTAL FINES & FORFEITURES		86,500	59,000	63,222	100,547	99,660	91,336
MISCELLANEOUS REVENUE							
01-02-24-2400	MISCELLANEOUS REVENUE	-	8,166	-	24,300	2,380	2,574
01-02-24-2401	POLICE REPORTS	4,000	3,000	3,914	2,928	1,245	2,224
01-02-24-2420	POLICE PROTECTION SERVICES	6,750	4,500	4,357		5,344	8,841
01-02-24-2435	POLICE GRANTS	-	-	-			
01-02-24-2440	FEDERAL TASK FORCE O/T REIMBURSEMENT	-	-	4,387	12,957	12,536	
01-02-24-2445	HOMELAND SECURITY ASSET SEIZURES	-	-				
TOTAL MISCELLANEOUS REVENUE		10,750	15,666	12,658	40,185	21,505	13,639
TOTAL POLICE DEPARTMENT REVENUE		241,750	221,166	223,363	279,294	264,325	251,785

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2019 BUDGET PROJECTION	FY2018 BUDGET	FY2017 ACTUAL	FY2016 ACTUAL	FY2015 ACTUAL	FY2014 ACTUAL
BUILDING DEPARTMENT REVENUE							
LICENSES							
01-05-12-1220	CONTRACTOR LICENSE	25,000	20,000	24,630	31,050	31,285	28,457
PERMITS							
01-05-30-3000	BUILDING PERMITS	92,500	90,000	107,326	115,753	120,331	70,449
01-05-30-3004	SITE DEVELOPMENT PERMIT						
01-05-30-3010	SIGN PERMITS						
01-05-30-3011	ZONE VARIATIONS	1,500	900	2,109	900	2,160	600
01-05-30-3019	MISCELLANEOUS PERMIT FEES						
01-05-30-3050	PUBLIC WORKS PERMIT FEES						
TOTAL PERMITS		94,000	90,900	109,435	116,653	122,491	71,049
INSPECTION & REVIEW FEES							
01-05-31-3100	CONSTRUCTION INSPECTIONS	38,500	36,000	47,760	42,819	42,940	24,560
01-05-31-3102	PLAN COMMISSION REVIEW FEES		-	-		4,411	1,513
01-05-31-3110	BLDG PLAN REVIEW FEE	20,000	20,000	20,861	20,891	22,261	20,755
01-05-31-3111	GRADING PLAN REV / INSPECT FEE	5,000	5,000	13,185	8,991	5,900	3,600
01-05-31-3112	ATTORNEY / LEGAL REVIEW FEES	1,500	1,500	3,454	3,543	50	1,242
01-05-31-3120	BLDG CODE VIOLATION PENALTY	350	350	-	1,180	850	350
01-05-31-3190	MISCELLANEOUS REIMBURSEMENTS						522
TOTAL INSPECTION & REVIEW FEES		65,350	62,850	85,260	77,424	76,412	52,543
TOTAL BUILDING DEPARTMENT REVENUE		184,350	173,750	219,325	225,127	230,200	152,049

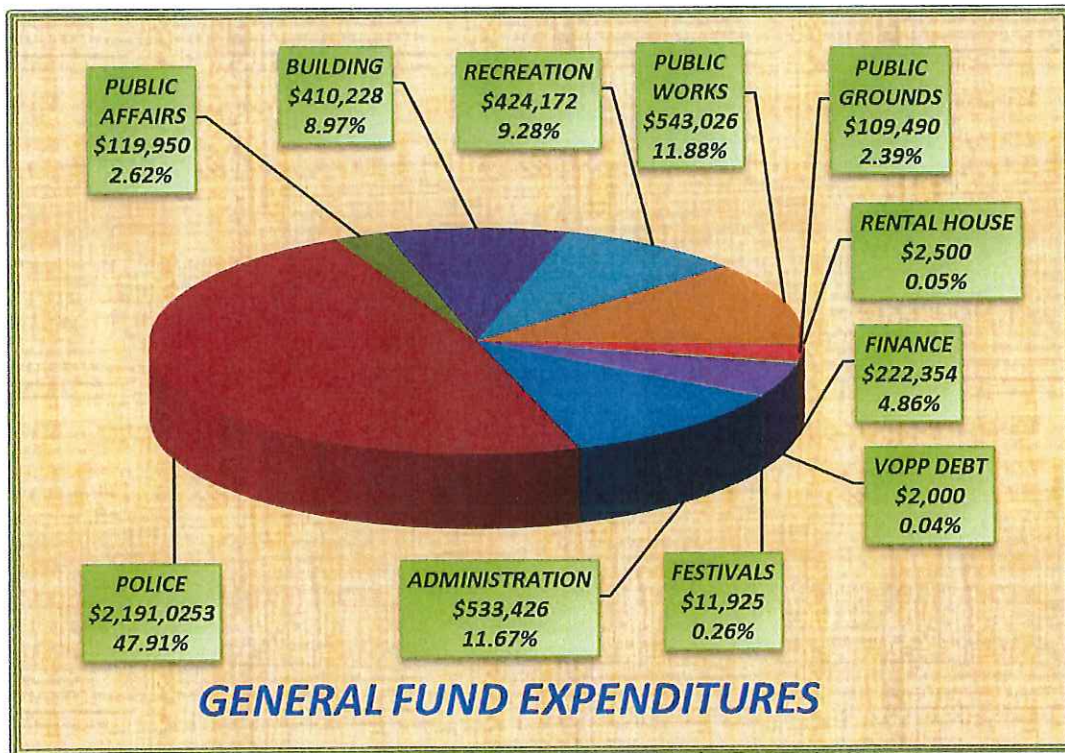
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2019 BUDGET PROJECTION	FY2018 BUDGET	FY2017 ACTUAL	FY2016 ACTUAL	FY2015 ACTUAL	FY2014 ACTUAL
RECREATION DEPARTMENT REVENUE							
GRANTS							
01-06-14-1400	STATE GRANTS	-	-	-	-	18	
RENTAL INCOME							
01-06-16-1620	RECREATION CENTER RENTAL FEE	28,000	28,000	30,007	25,047	20,133	21,483
01-06-16-1621	CENTENNIAL PARK FIELD - RENTAL	2,000	1,000	1,077	460	169	
TOTAL RENTAL INCOME		30,000	29,000	31,084	25,507	20,302	21,483
MISC INCOME							
01-06-19-1900	MISCELLANEOUS INCOME	100	500	413	1,384	405	
01-06-19-1911	POP REVENUE						
01-06-19-1912	CHILI IN THE PARK REGISTRATION					440	
01-06-19-1914	CHILI IN THE PARK TASTING SALES						
01-06-19-1926	BROCHURE ADVERTISING	100	1,000	1,080	510		
01-06-19-1930	JOINT PROGRAM REIMBURSEMENTS	200	3,500	4,670	288	2,454	1,844
TOTAL MISCELLANEOUS INCOME		400	5,000	6,163	2,192	3,299	1,844
DONATIONS							
01-06-32-3230	SPONSORSHIPS & DONATIONS	1,500	1,100	8,983	525	2,650	1,437
RECREATION PROGRAM REVENUE							
01-06-35-3502	ADULT PROGRAM FEES	22,500	32,750	21,723	30,091	31,405	31,982
01-06-35-3504	YOUTH PROGRAM FEES	91,750	79,750	91,672	92,731	77,694	76,334
01-06-35-3520	SPECIAL EVENT FEES	6,500	3,000	6,421	8,152	8,961	10,272
TOTAL PROGRAM REVENUE		120,750	115,500	119,816	130,974	118,060	118,588
TOTAL RECREATION DEPARTMENT REVENUE		152,650	150,600	166,046	159,198	144,329	143,352
SLUIS PROPERTY REVENUE							
01-07-19-3001	RENTAL INCOME - SLUIS PROPERTY	0	0	0		30,000	30,000
01-07-19-3002	MISCELLANEOUS REIMBURSEMENTS				10,000		
TOTAL SLUIS PROPERTY REVENUE		0	0	0	10,000	30,000	30,000
PALOS PARK FESTIVALS							
MISC INCOME							
01-08-19-1912	CHILI IN THE PARK VENDORS	650	440	440			
01-08-19-1914	CHILI IN THE PARK SALES	400	500	500			
01-08-19-1916	HOT DOG DAY SALES	2,000	1,400	-			
01-08-19-1918	CONCERT IN THE PARK, CLIFF SALES		-	449			
01-08-19-1920	HOLIDAY MARKET VENDORS	650	1,200	-			
01-08-19-1922	HOLIDAY MARKET OTHER INCOME		150	-			
01-08-19-1924	ART FAIR VENDORS	5,000	5,000	1,585	4,370		
01-08-19-1926	ART FAIR OTHER INCOME	500	760	-			
TOTAL MISCELLANEOUS INCOME		9,200	9,450	2,974	4,370		
DONATIONS							
01-08-32-3230	SPONSORSHIPS & DONATIONS	7,500	8,600	4,850			
TOTAL PALOS FESTIVALS REVENUE		16,700	17,950	7,824	4,370	0	0
TOTAL GENERAL FUND REVENUE		4,607,370	4,499,536	4,374,281	4,493,520	4,405,935	4,233,555

VILLAGE OF PALOS PARK

GENERAL FUND EXPENDITURES

OVERVIEW

The General Fund for the Village of Palos Park accounts for the day-to-day operations of the village which pertain to the general administration and services traditionally provided to its residents, except for those specifically accounted for elsewhere. The General Fund accounts for all of the expenditures for the operating departments; including: administration, police, public services, building, recreation, finance, public affairs, public grounds, rental house, and debt. The Villages expenditures in the General Fund have been controlled in an effort to operate in a lower revenue environment during the continued economic slowdown. The Village Council and staff's objective is to maintain an acceptable level of service for the Village's residents within the limitations of revenue sources that are available to support these activities which are accounted for in the General Fund.

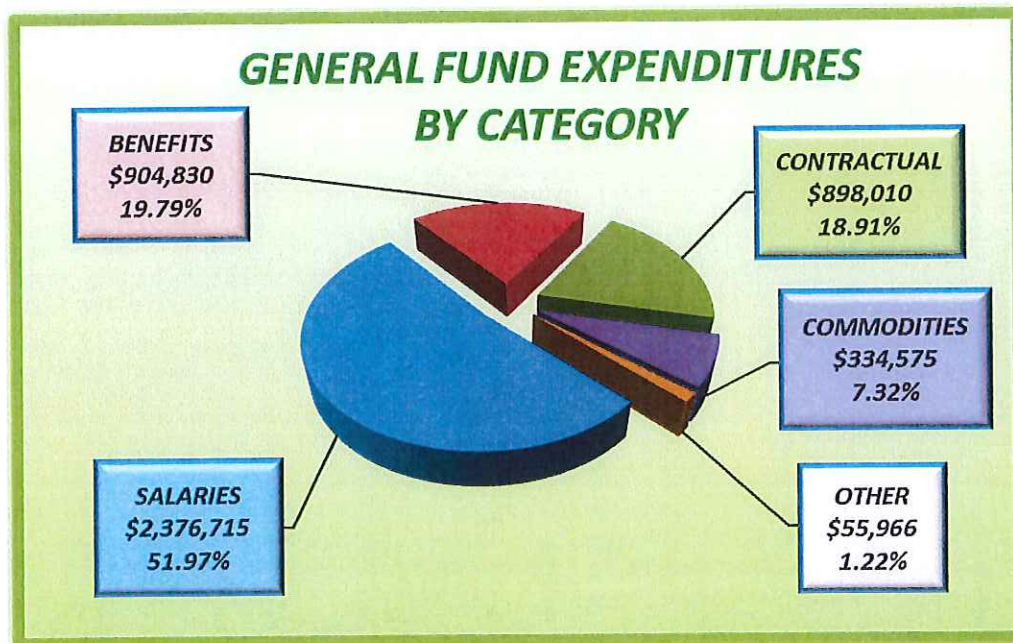


Total General Fund budgeted expenditures for Fiscal Year 2019 are \$4,572,845 and this amount is a \$146,924 or a 3.32% increase in expenditures over the prior budgeted fiscal year expenses. Salaries, Commodities, and Contractual expenses increase contribute largely to the overall increase. The Police Department has traditionally been the area of largest expenditure in the General Fund. For this coming fiscal year, the Village has budgeted \$2,191,025 for the Police Department, representing a \$30,362 increase from the prior budgeted fiscal year expenses. This increase is result of the addition of a full-time sworn officer, which the department has been down in personnel the last fiscal year.

The second largest area of budgeted expenditures in the General Fund is the Public Works Department (Road Division) at \$543,026 for the coming fiscal year, or a \$5,262 decrease from the prior budgeted fiscal year expense. The decreased expenses for contractual services account for the overall decrease in this department. The Public Works Department also maintains the operations of the Water and Sewer Fund

The third most significant area of budgeted expenditures is the Administration Department with projected budgeted expenditures in the amount of \$533,426; and represents a \$21,688 or 4.24% increase in expenses in the upcoming fiscal year. This significant increase is due to the health and dental insurance for two employees who moved to full-time employment status.

There are several expenditures relating to employee benefits, the most significant area of expenditure for the Village of Palos Park. Most notable, Salary increases of 2.5% for non-union employees; as well as, Health and Dental insurance costs are projected to increase by 21.08% annually for covered full-time employees of the Village. In addition, we are anticipating an increase in our IMRF employer contribution rate for FY2019 to increase from 12.39% to 12.50% in calendar year 2019. We have budgeted \$250,000 for employer contributions to the Police Pension Fund based on actuarial valuations.

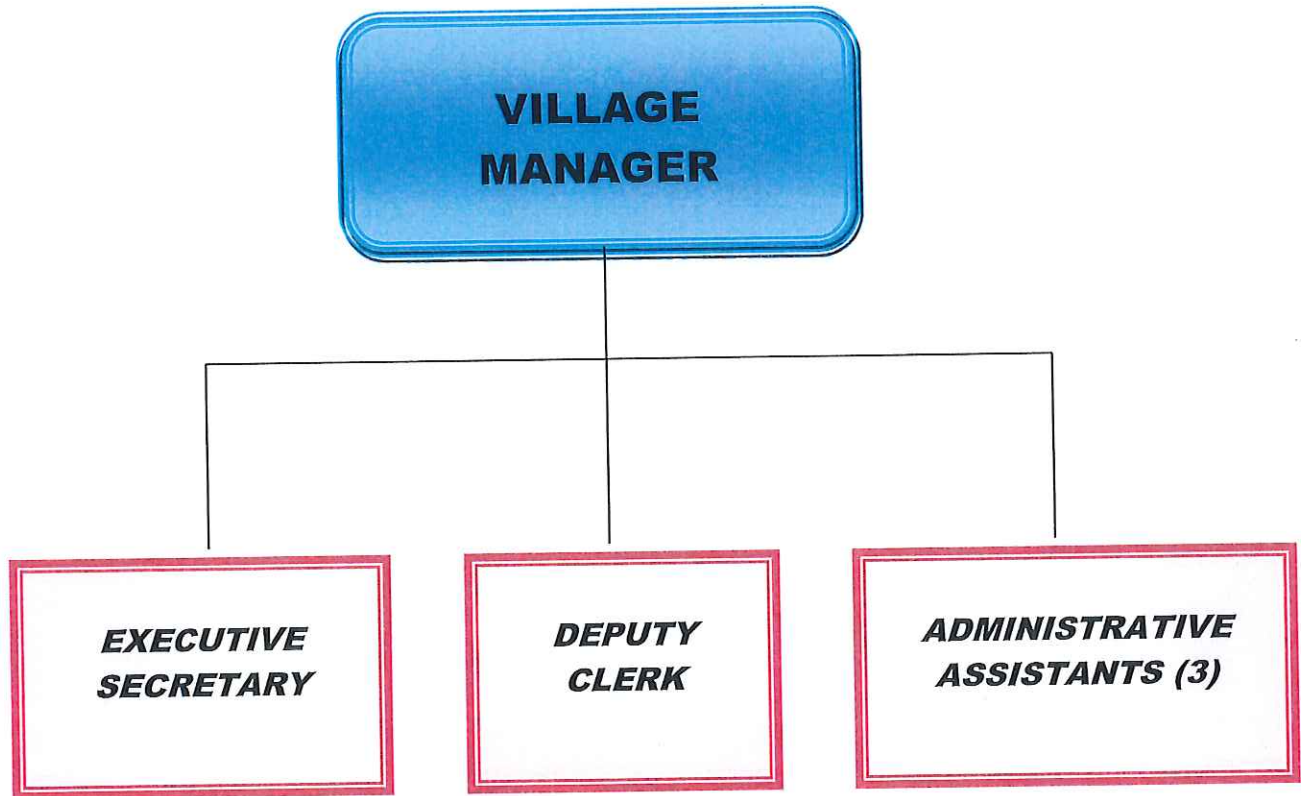


GENERAL FUND EXPENDITURES FOR FISCAL YEAR 2019
WITH COMPARISONS TO FISCAL YEARS 2009 THROUGH 2018

OPERATING EXPENDITURES	2009 ACTUAL	2010 ACTUAL	FY2011 ACTUAL	FY2011 YTD	FY2012 ACTUAL	FY 2013 ACTUAL	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 BUDGET	
Administration	515,158	527,729	538,574	403,023	509,731	478,566	512,194	519,651	544,304	496,676	519,364	533,426	
Public Affairs	33,694	16,680	18,631	17,757	11,175	19,764	14,302	14,244	306,059	246,541	155,105	119,950	
Police	1,802,264	1,771,685	1,801,923	1,156,305	1,805,006	1,892,902	1,991,513	2,031,973	2,155,293	2,109,326	2,165,429	2,191,025	
Public Works Department	453,523	459,247	417,725	302,964	442,268	475,381	543,608	528,122	509,177	506,473	511,704	543,026	
Building Department	390,763	398,117	352,315	266,945	419,976	286,610	286,772	293,640	291,195	295,352	296,168	410,228	
Recreation Department	287,671	271,164	254,093	184,740	255,368	274,181	329,027	374,003	438,270	432,015	379,777	424,172	
Public Grounds	111,741	115,159	98,833	70,598	128,435	150,493	136,176	116,676	162,061	170,108	105,582	109,490	
Capital Expenditures	21,972	-	-	-	-	-	25,033	47,301	33,343	-	19,305	2,750	
Finance	608,689	596,115	530,797	367,950	500,676	234,453	207,569	224,064	322,675	211,201	217,506	222,354	
Sluis Property	5,227	35,294	1,689	657	4,011	19,424	1,001	621	1,548	3,336	4,396	2,500	
Debt Obligations	352,842	317,566	270,521	264,803	274,906	272,543	260,533	312,565	2,400	2,400	2,000	2,000	
Palos Park Festival	-	117	200	-	-	1,500	-	-	-	21,271	18,015	11,925	
TOTAL FUND EXPENDITURES	4,583,544	4,508,875	4,285,301	3,035,742	4,351,551	4,105,817	4,307,728	4,462,061	4,766,327	4,494,699	4,394,349	4,572,846	
											<i>PROJECTED EXPENSE INCREASE FROM FY2018</i>		4.06%

ESTIMATED NET FUND INCREASE (DECREASE)	(192,026)	(90,147)	203,097	(113,198)	187,413	266,349	(44,173)	10,900	(247,958)	(120,419)	109,082	34,524
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VILLAGE OF PALOS PARK



The Village Manager provides overall direction and administration of policies and procedures established by the Village Council. The Manager coordinates the day to day activities of all the Village departments, and formulates policies, goals, and objectives in conjunction with the department directors. Services provided include: executing Council policies and objectives, agendas, research and intergovernmental relations; formulating, monitoring, and coordinating communication programs; responding to citizens requests for information and assistance; and, developing programs that increase employee morale, motivation, and productivity.

VILLAGE OF PALOS PARK
Administration / Village Manager's Office
Goals and Projects FY 2019

A. PERSONNEL

- Continue to evaluate staffing levels in all departments
- Put in place a Village wide employee performance evaluation system
- Continue to identify professional development for staff
- Continue to look for reorganization and consolidation of duty opportunities within departments/cross training
- Establish a working Employee Safety Committee
- Work with employee committee to increase visibility and programming, continue to participate as a member - ongoing activity
- Look for opportunities to conduct a meaningful employee Fitness and Wellness Program – ongoing activity
- Continue to update the Village's Manual of Personnel Policies – an ongoing annual activity
- Create a fraud prevention and whistleblower policy

B. COMMUNICATIONS

- Continue to improve communications and build on positive relationships with surrounding municipalities, and its staff
- Continue weekly Department Director meetings
- Improve communications with residents through newsletter (combined publication), website, Facebook, Twitter, Constant Contact and other means
- Continue to encourage departments to work together for the good of all
- Work with different groups and organizations in the community to assist them in meeting their objectives in service to the community
- Recognize and promote the organizations that make Palos Park a better place
- Keep employee intranet site active and engaging

C. ANNEXATIONS

- Conduct studies, including impact analysis, needed to negotiate development agreements that are in the best interest of the Village
- Work with consultants to develop plans, design guidelines and Com Plan amendment for western annexed areas
- Continue the evaluation and planning for extension of utility services to new territories
- Continue discussions with Equestrian Estates HOA members
- Work to negotiate an agreement and annex 131st Street First Midwest Bank annexation
- Work to negotiate an agreement and annex Peace Church and Peace Village properties

- Work to annex SD 188 Palos West property

D. LEGAL

- Track legal expenses of the Village
- Continue to work to limit our litigation exposure
- Work with the various attorneys on litigation matters involving the newly annexed properties
- Monitor the State's Attorney Quo Warranto suit

E. PUBLIC PROPERTY

- Continue working with other communities to improve the experience of being on the Palos Park portion of the Cal-Sag Trail through the Cal Sag Trail Coalition
- Plan for further improvements at Centennial Park
- Plan next phases of improvements on the Village Green – make more accessible, find money to start the program
- Continue to implement improvements at Kaptur Center, Recreation Center (Community House)
- Look to upgrade and provide additional security cameras at key locations
- Work with Cal Sag Coalition to implement a trailhead amenity program
- Work with the Beautification Committee and Public Works Department to improve public areas in the Village

F. PROCEDURAL/OPERATIONS

- Administer the Municipal Electric Aggregation Program – ongoing activity
- Improve the retrieval process of Village records by examining the feasibility of implementing document management thru GIS or other means
- Continue to upgrade the Village's hardware and software systems

G. PUBLIC WORKS/INFRASTRUCTURE

- Plan for maintenance program of LaGrange Road landscaping following
- Continue to promote bike and trail plans in Village of Palos Park. Plan and coordinate connections with the Cal Sag Trail and the Village trailhead.
- Continue to study and finalize utility extension routes
- Serve on the Management Committee of the Regional Water System
- Work with the Palos Fine Arts Committee to identify locations for public art

H. ECONOMIC DEVELOPMENT

- Work with commercial ownership to fill space with tenants the Village desires
- Feature businesses on website and in newsletter – Village promotes business using links from our website and FB page
- Create an improved economic development portion of website
- Continue support of businesses through Palos Area Chamber of Commerce

- Outreach efforts to other business organizations and groups
- Continue outreach and communications with businesses
- Consider development on 'no cash bid' parcels, Schroeder Property, re-development around Metra Station and along LaGrange Road
- Look for opportunities to plan/coordinate development on properties that were annexed

I. FINANCE

- Adhere to Budget categories within budget, expense where appropriate, not where convenient
- Develop strategy to fund Police Pension Program
- Develop road improvement funding strategies
- Document costs of special events
- Expand use of credit cards and on-line payments
- Look into new, more user friendly financial software packages

J. INSURANCE / LIABILITY

- Manager is the delegate to IRMA
Finance Director is the alternate delegate to IRMA
- Continue compliance with IRMA programs, i.e. risk assessments, IMAP, and Safety Compliance
- Work with broker to finalize annual health care package for employees
- Work Comp Claims Management
- Review and update the written Risk Management Plan
- Establish accident investigation protocol
- Combine our various policies into singular documents

K. SPECIAL EVENTS

- Work with Palos Fine Arts and staff in planning and hosting the annual *Concert in The Park* event
- Continue to work on all aspects of the *Autumn In The Park Festival* is scheduled for September 14-15, 2018
- Look for more opportunities to provide additional summer community activities on the Village Green, more concerts, and community events

FY18 Accomplishments

- Completed the consultant led (through LTA Grant) Bikeways and Trailways planning process
- Added another payment option for daily fee Metra commuters - Passport
- Analyzed the cost/benefit of annexing Equestrian Estates
- Recognized and promoted organizations that make Palos Park a better place – Garden Guild I and Beatification in FY 18
- Improved communications with residents through newsletter (combined publication), website, Facebook, Twitter, Constant Contact and other means – 943 FB followers and 1,366 Twitter followers
- Kept business and residents on and near LaGrange Road advised of the LaGrange Road reconstruction project

- Update the Village's Manual of Personnel Policies last updated 2/26/18
- Continue to update Village website to keep current
- Worked with businesses on LaGrange Road and Village Council to extend time period for additional signage
- Continue as a member of the Cal Sag Trail Coalition and seek to make more improvements
- Continued work with the Employee Committee
- Administered the Municipal Electric Aggregation Program
- Hired several new employees in key positions including the Director of Community Development, and Facilities and Athletic Supervisor
- Village continued its wellness and employee activity programs through a series of educational initiatives
- Renewed health insurance programs with broker
- Participate on the Steering Committee for the Autumn In The Park Festival annual event
- Coordinate the BBQ competitions, judging, and public tasting at Autumn In The Park Festival
- Monitored all litigation work by outside counsel, provided information as needed for 7-1-2 litigation as well as State's Attorney Quo Warranto litigation
- Work with Palos Fine Arts and staff for the annual Concert in the Park
- Several new businesses occupied space in the Commercial area
- Served as a member of the Regional Water System management team
- Monitor the long term water contract with the Village of Oak Lawn and other communities
- Worked with staff and oversaw special events that included Fine Arts Fair, Concert In The Park, Hot Dog Day, Autumn In The Park Festival and the expanded Holiday Market
- Produced a 2018 Special Events program
- Added new security cameras at the Metra Station, and Recreation center
- Saw completion of signalized intersection of Creek Road at LaGrange Road and completed with US 45 roadway widening project including restoration, and landscaping

VILLAGE OF PALOS PARK

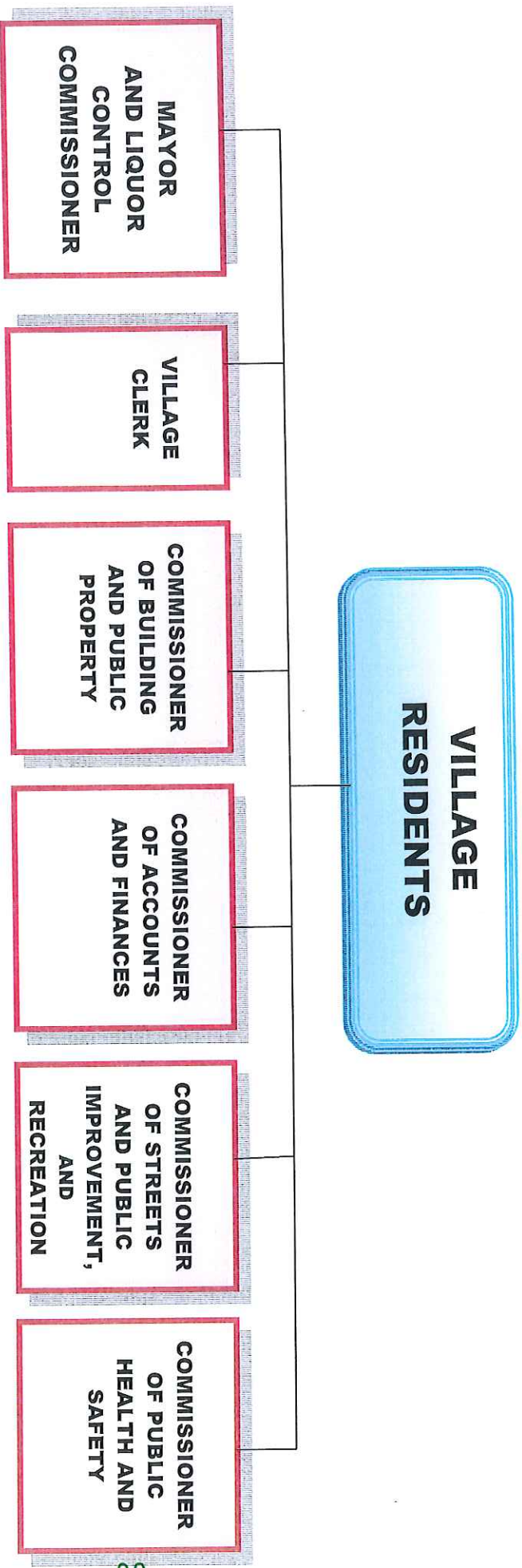
GENERAL FUND
 ADMINISTRATION DEPARTMENT
 PERFORMANCE MEASURES
 FISCAL YEAR 2019

MEASURE	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ESTIMATE
100% Meeting minutes prepared within 10 working days of meeting and 100% approved without change (output)	Achieved	Achieved	Achieved	Achieved	Achieved	Achieved	Achieved	Achieved	Achieve
80% Satisfaction rate on timeliness and quality indicators on citizen surveys (outcome)	Surveys were not conducted	Achieved	Achieved	Achieved	Achieved	Achieved	Surveys were not conducted	Surveys were not conducted	Achieve
Freedom of Information requests fulfilled (output)	72	46	80	46	76	75	110	110	77
Resolutions Prepared (output)	16	21	5	3	7	9	4	6	9
Ordinances reviewed and coordinated (output)	41	38	33	29	34	42	24	36	35
Actual Revenues as a % of Budget (efficiency)	106.38%	101.94%	93.90%	98.78%	99.40%	99.30%	93.50%	98.90%	100%
Actual Expenditures as a % of Budget (efficiency)	110.42%	97.49%	83.70%	93.76%	133.00%	104.60%	96.90%	101.40%	98.00%

ADMINISTRTRION DEPARTMENT FISCAL YEAR EXPENSES	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 BUDGET
SALARIES	274,450	252,756	260,382	276,578	280,777	282,356	287,295	300,179	284,025
BENEFITS	79,619	75,711	70,990	76,063	75,989	83,485	70,521	79,399	114,181
CONTRACTUAL	123,805	120,778	78,660	88,717	100,797	134,373	97,792	97,743	98,170
COMMODITIES	56,781	57,061	68,535	70,836	55,883	44,089	41,068	42,043	37,050
TOTAL ADMINISTRATION DEPARTMENT EXPENSES	\$ 534,655	\$ 506,306	\$ 478,567	\$ 512,194	\$ 513,446	\$ 544,304	\$ 496,676	\$ 519,364	\$ 533,426
FY2019 PERCENTAGE DIFFERENCE									2.71%

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2019 BUDGET PROJECTION	FY2018 BUDGET	FY2017 ACTUAL	FY2016 ACTUAL	FY2015 ACTUAL	FY2014 ACTUAL
ADMINISTRATION DEPARTMENT EXPENSES							
SALARIES							
01-20-40-4100	SALARIES FULL TIME	236,750	218,690	195,328	164,764	163,981	160,696
01-20-40-4150	SALARIES PART TIME	29,275	63,845	73,967	100,794	98,761	97,860
01-20-40-4170	SALARIES ELECTED OFFICIALS	18,000	18,000	18,000	18,150	18,000	18,006
01-20-40-4200	SALARIES OVERTIME	-	-	-	-	35	17
TOTAL SALARIES		284,025	300,535	287,295	283,708	280,777	276,578
BENEFITS							
01-20-50-5310	HEALTH - DENTAL INSURANCE	61,125	14,010	14,622	28,075	21,504	21,570
01-20-50-5320	LIFE INSURANCE	466	215	288	197	222	248
01-20-50-5330	IMRF	30,550	32,933	33,636	33,067	33,663	33,612
01-20-50-5340	EMPLOYEE ASSISTANCE PROGRAM	115	87	241	116	116	116
01-20-50-5350	SOCIAL SECURITY & MEDICARE	21,100	22,991	19,780	19,552	19,140	19,207
01-20-50-5360	UNEMPLOYMENT INSURANCE	825	2,637	1,954	2,479	1,346	1,310
TOTAL BENEFITS		114,181	72,873	70,521	83,486	75,991	76,063
CONTRACTUAL							
01-20-60-6000	IRMA CONTRIBUTIONS	3,150	3,830	3,150	4,502	4,102	10,765
01-20-60-6540	LEGAL FEES - MISCELLANEOUS	50,000	55,000	46,544	63,482	50,397	44,178
01-20-60-6570	RECORDING FEES	750	1,000	398	1,540	1,318	1,036
01-20-60-6580	ORDINANCE CODIFICATION	2,000	1,500	1,578	2,199	1,686	1,767
01-20-60-6590	PUBLISHING / RECORDING	350	350	333	1,383	472	215
01-20-60-6600	PLANNING	0	7,000	7,034	17,608		86
01-20-60-6605	ENGINEERING	0					5,607
01-20-60-6610	ECONOMIC DEVELOPMENT	0	100	0		180	266
01-20-60-6640	GRANT EXPENSES	0					
01-20-60-6705	OFFICE EQUIP MAINTENANCE - SUPPLIES	100	500	0		15	233
01-20-60-6810	PROFESSIONAL DEVELOPMENT	4,500	3,500	2,278	3,447	2,753	5,178
01-20-60-6990	OTHER CONTRACTUAL SERVICES	37,320	30,000	36,478	37,706	39,873	19,386
TOTAL CONTRACTUAL		98,170	102,780	97,793	131,867	100,797	88,717
COMMODITIES							
01-20-70-7010	OFFICE SUPPLIES	5,000	5,000	6,149	6,110	10,777	10,340
01-20-70-7011	COMPUTER SUPPLIES	3,500	3,500	6,609	7,573	3,576	5,781
01-20-70-7020	PRINTING	500	1,500	1,822	1,309	1,091	9,921
01-20-70-7030	NEWSLETTER	4,500	4,500	4,462	6,153	18,039	19,993
01-20-70-7035	PUBLICATIONS	1,800	1,500	1,422	1,257	1,247	1,611
01-20-70-7040	POSTAGE	6,000	6,500	6,368	8,440	5,306	3,890
01-20-70-7060	TRAVEL	250	250	306	240	209	278
01-20-70-7080	FUEL PURCHASES	0	0	0	28	603	516
01-20-70-7200	PHONE EXPENSE	7,500	6,000	6,457	6,022	5,710	7,785
01-20-70-7210	MOBILE TELECOMMUNICATIONS	2,500	2,600	2,569	2,087	2,237	921
01-20-70-7500	SM OFFICE EQUIPMENT	0	200	0	654	19	222
01-20-70-7920	MEDICAL FEES - SUPPLIES	0	0	0			107
01-20-70-7990	MISCELLANEOUS COMMODITIES	5,500	4,000	4,903	5,164	7,068	9,470
TOTAL COMMODITIES		37,050	35,550	41,067	45,037	55,883	70,836
TOTAL ADMINISTRATION DEPARTMENT EXPENSES		533,426	511,738	496,676	544,099	513,446	512,194

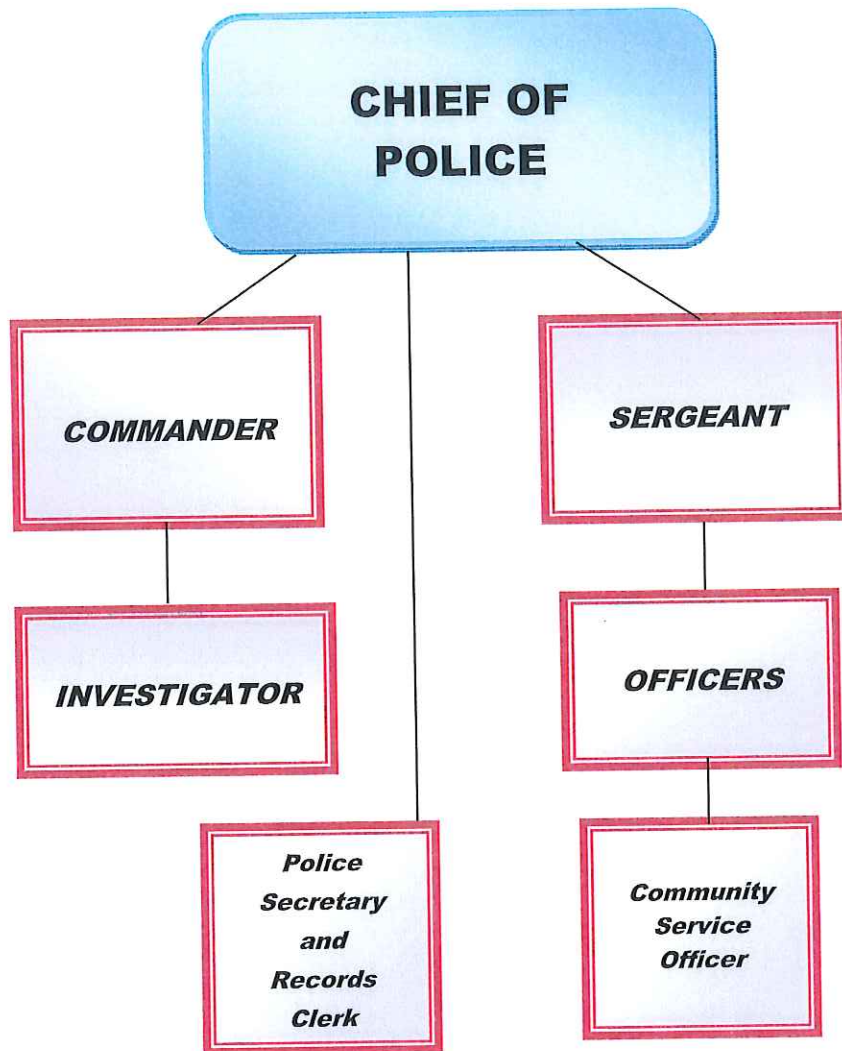
VILLAGE OF PALOS PARK



The Village Council establishes policies and procedures for the Village and is responsible for all legislative matters of the Village. The Mayor serves as the chairperson at the Council Meetings and appoints various Committee Members. The four member Board of Commissioners are elected at large for a four year concurrent terms. The Village Clerk is an elected position that is responsible for maintaining records for the Village.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2019 BUDGET PROJECTION	FY2018 BUDGET	FY2017 ACTUAL	FY2016 ACTUAL	FY2015 ACTUAL	FY2014 ACTUAL
PUBLIC AFFAIRS DEPARTMENT EXPENSES							
BENEFITS							
01-21-50-5310	HEALTH - DENTAL INSURANCE	31,050					
CONTRACTUAL							
01-21-60-6000	IRMA CONTRIBUTIONS	300	365	300	400	340	975
01-21-60-6540	LEGAL FEES - MISCELLANEOUS	70,000	40,000	209,760	280,652		
01-21-60-6590	PUBLISHING / RECORDING	-		12,700		156	
01-21-60-6600	PLANNING	5,000	20,000	12,323			118
01-21-60-6810	PROFESSIONAL DEVELOPMENT	9,000	7,500	7,002	5,574	8,783	6,410
01-21-60-6990	OTHER CONTRACTUAL SERVICES	2,600	2,600	1,605	1,588	1,128	3,291
TOTAL CONTRACTUAL		86,900	70,465	243,690	298,214	10,407	10,793
COMMODITIES							
01-21-70-7010	OFFICE SUPPLIES						
01-21-70-7020	PRINTING				93	160	365
01-21-70-7040	POSTAGE						1
01-21-70-7060	TRAVEL		300				54
01-21-70-7990	MISCELLANEOUS COMMODITIES	2,000	3,000	2,853	7,752	2,846	3,089
TOTAL COMMODITIES		2,000	3,300	2,853	7,845	3,006	3,509
TOTAL PUBLIC AFFAIRS DEPARTMENT EXPENSES		119,950	73,765	246,543	306,059	13,413	14,302

VILLAGE OF PALOS PARK



The responsibility of the Police Department is to provide law enforcement services to the residents and visitors of the Village of Palos Park. The Police Department provides these services both through the enforcement of local, state, and federal laws; along with the education of citizens on law enforcement issues.

VILLAGE OF PALOS PARK

POLICE DEPARTMENT FISCAL YEAR 2019 GOALS

We are here to protect the quality of life in our community through four core values each member of the Palos Park Police Department shares:

HONOR, EXCELLENCE, LOYALTY, and PROFESSIONALISM

- The Palos Park Police Department will strive to provide the citizens of Palos Park with the most community focused, efficient and effective police service available within the confines of existing resources.
- Have innovative, honest, responsive leadership. The staff should never be satisfied with the status quo, but always seek ways to improve all of the department's operations. The staff will set the tone of professionalism, integrity, hard work, and receptivity to change. Perfection will be expected.
- Provide realistic departmental guidelines and policies.
- Recruit and retain the best possible police officers.
- Provide quality training for every entry level of the organization.
- Promote police conduct that is responsive and sensitive to the needs of the community.
- Provide crime fighting tools to improve the utilization of patrol and investigative resources in the identification, arrest, and conviction of individuals committing criminal activity within our jurisdiction.
- Require a professional work ethic and professional work product by officers engaged in routine police duties, and preliminary and follow-up investigations.
- Enhance the role of department personnel in the planning and development process.
- Recognize exceptional work by police employees.
- Stress the responsibility of all employees to be accountable to the department and the community for all his/her actions.

VILLAGE OF PALOS PARK

POLICE DEPARTMENT

GOALS FOR FISCAL YEAR 2019

The Palos Park Police Department's commitment to operational efficiency, is not found exclusively in financial austerity. The size and style of our police department and the type of services we provide are a reflection of the character and demands of the community. The goal of the Palos Park Police Department is ensuring that the residents, business people, and visitors feel safe in their neighborhoods, commercial areas, and all public spaces. In the current year, we delve in depth into our Accountability!

The following goals help provide a true picture of what the Village of Palos Park's Police Department's real mission is:

- Goal 1: Reduce crime and the perception of crime**
- Goal 2: Strengthen relationships**
- Goal 3: Maximize operational effectiveness**
- Goal 4: Law enforcement employer of choice**

The reality of ensuring a safe community requires, what we feel are our three core focuses; staffing, equipment, and training. All essential to supporting our efforts to not only making people feel safe, but in fact making Palos Park a safe place. We realize we must work smart and utilize our resources to the maximum.

We look at our field staff as the practitioners of our core commitment as a public safety agency that forms the basis for how the men and women of the Palos Park Police Department address the policing challenges they face. Our officers form the basis of a policing policy, providing guidance in defining acceptable choices when addressing problems and exercising discretionary authority. We believe it is important to note that process always trumps outcomes. For example, it is never acceptable to violate the law when seeking to achieve a police objective.

The men and women of the Palos Park Police Department are driven by a set of clear performance expectations collectively held by of all members of the department:

1. Teamwork – We work together as one organization in carrying out the mission of the department; our respective shifts or units do not act as distinct “silos” from one another. As individual members of the department, we are respectful of each other and work collectively to solve problems and serve the community.

2. Integrity/High Ethical Standards – We are committed to the enforcement of laws and the preservation of order and property. We personify high ethical standards, honesty, truthfulness, and consistency in

our words and actions. This is how we prove ourselves to be worthy of the public's trust. We exercise discretion in a manner that is beyond reproach.

3. Professionalism – We treat the public and our colleagues with courtesy and respect. We understand that our appearance, words, and demeanor contribute to the public's confidence in us. We are responsive to the Community, and deliver services promptly and efficiently.

4. Fairness and Impartiality – We act with fairness, restraint, and impartiality in carrying out our duties. We work with the community to continually understand and overcome cultural influences and unconscious biases. We understand that our actions, combined with the way we treat members of the community, contributes to our "legitimacy" in the eyes of the public.

5. Efficiency – We keep abreast of standard procedures, legal issues, and innovative topics in modern policing through regular training. We exercise rigor in thinking strategically about identifying trends, exploring alternative solutions, and solving problems.

6. Advocacy and Empathy – We have compassion for victims of crime. As members of the community, we have respect for and promote the diversity of the community. We advocate for social and other supportive services for victims, youth, and others involved in the criminal justice system.

Palos Park Police: Accountabilities by Rank

All police officers are responsible for addressing a wide range of public safety situations affecting the quality of life within the community. In performing their duties, they are accountable for:

- The quality of their problem-solving, decision-making, and judicial use of discretionary authority;
- The quality and professionalism of their communication and interactions with the community, treating everyone with whom they have contact with respect and dignity, regardless of their position in life;
- Exercising judgment in a manner that is reassuring and responsive to the community. The treatment of victims and those in need of assistance in a manner that reflects the department's values;
- The type of relationship the department has with the community; and
- The level of communication, cooperation, and coordination with their fellow officers. Conducting themselves in a way that leads citizens to perceive their actions as legitimate and procedurally fair.

Metrics for Police Effectiveness

A comprehensive accountability system requires the police to report to governments on their plans for achieving policy goals; as well as, the results obtained. We must also report on the way they deliver these services to the community and how we use public funds.

Enforcement and crime numbers must continue to be considered when measuring performance. However, these numbers will only paint part of the picture. Examining police effectiveness in gaining the public trust is a part of unreported or under-reported crimes to the department.

Service-oriented metrics; such as, assistance rendered, safety and education talks, neighborhood and business checks and other community-oriented activities can be included and encouraged in performance measures.

VILLAGE OF PALOS PARK

POLICE DEPARTMENT GOALS FISCAL YEAR 2019

The Palos Park Police Department police as community problems solvers through reducing crime, building and maintain a safe community and being a progressive police force. We do this by accountability-driven leadership and essential components enhancing residents' quality of life, and embracing the community policing philosophy.

We utilize measurement as the first step that leads to control and eventually to improvement. If you can't measure something, you can't understand it. If you can't understand it, you can't control it. If you can't control it, you can't improve it.

DEPARTMENT QUANTITATIVE:

➤ <i>Service Calls / Incidents</i>	31,007
➤ <i>Arrest</i>	Adult 145 / Juvenile 3
➤ <i>Local Adjudication Violations</i>	1,081
➤ <i>Patrol – Initiated Incidents/Reports</i>	478
➤ <i>Moving Violations</i>	542
➤ <i>Efficiency and Accountability</i>	Daily
➤ <i>Active Partnerships South Suburban Chiefs, Fifth District Detectives, FBI Law Enforcement Executive Development, SSERT, ILEAS, Region 4 MFF, SSMCT, SWMCT, SWCD and SSFITF</i>	

DEPARTMENT QUALITATIVE:

- *Levels of Fear*
- *Levels of Satisfaction*
- *Fairness*
- *Courteousness*

The Palos Park Police Department and our partner, Southwest Central Dispatch (SWCD) records response times from the time the call is received until the first police officer arrives on scene using a Computer Aided-Dispatch system. A key factor in response time is the number officers in field. Our staffing varies predicated on peak times and historical data on demands, between a low of two officers to a high of four officers.

▪ FY2014:	High 5:19	Low 2:16
▪ FY2015:	High 5:59	Low 3:11
▪ FY2016:	High 7.23	Low 1:23
▪ FY2017:	High 9:09	Low 3:47
▪ FY2018:	High 11:35	Low 3:31

UNIFORM CRIME REPORTING STATISTICS

Part One Crime Per 1,000 Residents:

❖ FY2013:	0 Robbery	8 Burglary	13 Thefts	31 Part one offenses
❖ FY2014:	0 Robbery	1 Burglary	29 Thefts	30 Part one offenses
❖ FY2015:	0 Robbery	4 Burglary	31 Thefts	35 Part one offenses
❖ FY2016:	0 Robbery	1 Burglary	26 Thefts	27 Part one offenses
❖ FY2017:	1 Robbery	2 Burglary	30 Thefts	33 Part one offenses
❖ FY2018:	1 Robbery	9 Burglary	28 Thefts	39 Part one offenses

SWORN PERSONNEL "AVAILABLE" STAFFING

The work of sworn police officers in crime fighting is labor intensive. As in any kind of business providing a service, the delivery of that service is directly related to the availability of trained available personnel to provide the service. Deploying staff at statistical key times for demand is an important tool in meeting our available staffing goals. We staff predicated on "peak times" and historical data on demands, between a low of two officers to a high of four officers when the chief is on patrol. We look to give us coverage of three officer for three patrol beats. While not populous, our patrol beats cover large geo-graphic areas: 7800 East to 13500 West; and the Canal on the North, to 131st Street South.

THE 2019 PRESIDENT'S TASK FORCE ON 21st CENTURY POLICING

Department wide review and applicability study. Our goal is to commit and seek compliance within the framework set forth by the President's Task Force Report and the Palos Park Police Department. The President's Task Force brings to the forefront a renewed focus on law enforcement accountability, public safety, and building better relationships with the communities they serve.

CITIZEN COMPLAINTS: EXAMINE, REVIEW, ADDRESS, AND SEEK LONG TERM CORRECTIONS RELATED TO CITIZEN COMPLAINTS

Most complaints relate to an officers demeanor and accusatory verbiage during an interaction. Officer situational awareness and driving skills /ability area paramount in our commitment to reviewing patterns of behavior. Policy revision has just been completed and explored to make sure they are germane to our mission and policing in 2019. We do many calls, letters, e mails, and comments from the public on the level of professional, quality, and caring service our officers provide.

***PALOS PARK POLICE DEPARTMENT
"BLOCK WATCH" PROGRAM***

The new program, Block Watch purpose is to enlist the help of the residents who have home mounted cameras and seek to review and check the when a crimes occurs in the area and seek to solve the crime.

***PALOS PARK POLICE COMPLY
THEN COMPLAIN PROGRAM***

As we search for new ways to gain public trust in a time of un-precedent scrutiny and question of all facets of police tactics and processed, we want the prevailing message to be that anyone who feels they've been treated improperly by an officer should initially comply with the officer's instruction, but should not hesitate to subsequently complain about that treatment.

***PALOS PARK POLICE PROGRAM ON
INTERACTION WITH THE MENTALLY ILL***

All staff, all the time situations support, guidance and procedures to use when interacting with people who are suspected to be mentally ill and/or in need of mental health treatment. Police officers are often called upon to respond to incidents involving persons who are known to be or suspected of suffering from a mental illness. In non-emergency situations police intervention may be required to help calm a person in crisis, provide information, and whenever appropriate, link the person with mental health professionals or organizations for treatment.

***PALOS PARK POLICE DEPARTMENTS POLICIES
AND PROCEDURES (TOTAL REVIEW)***

Every three years we conduct a total review of all Palos Park Police Departments policies and procedures that serve as the governing organizational system in place to guide the most common, duties, practices and interactions an officer has with suspects, victims, witnesses and citizens.

The triennial review allows for updates and reviews to ensure clear guidelines, policy, discussion, implementation and direction. The process involves a review of existing policies and procedures as a tool to look for ambiguity, ineffective or impractical language, as well as seek specific recommendations to strengthen policies.

VILLAGE OF PALOS PARK

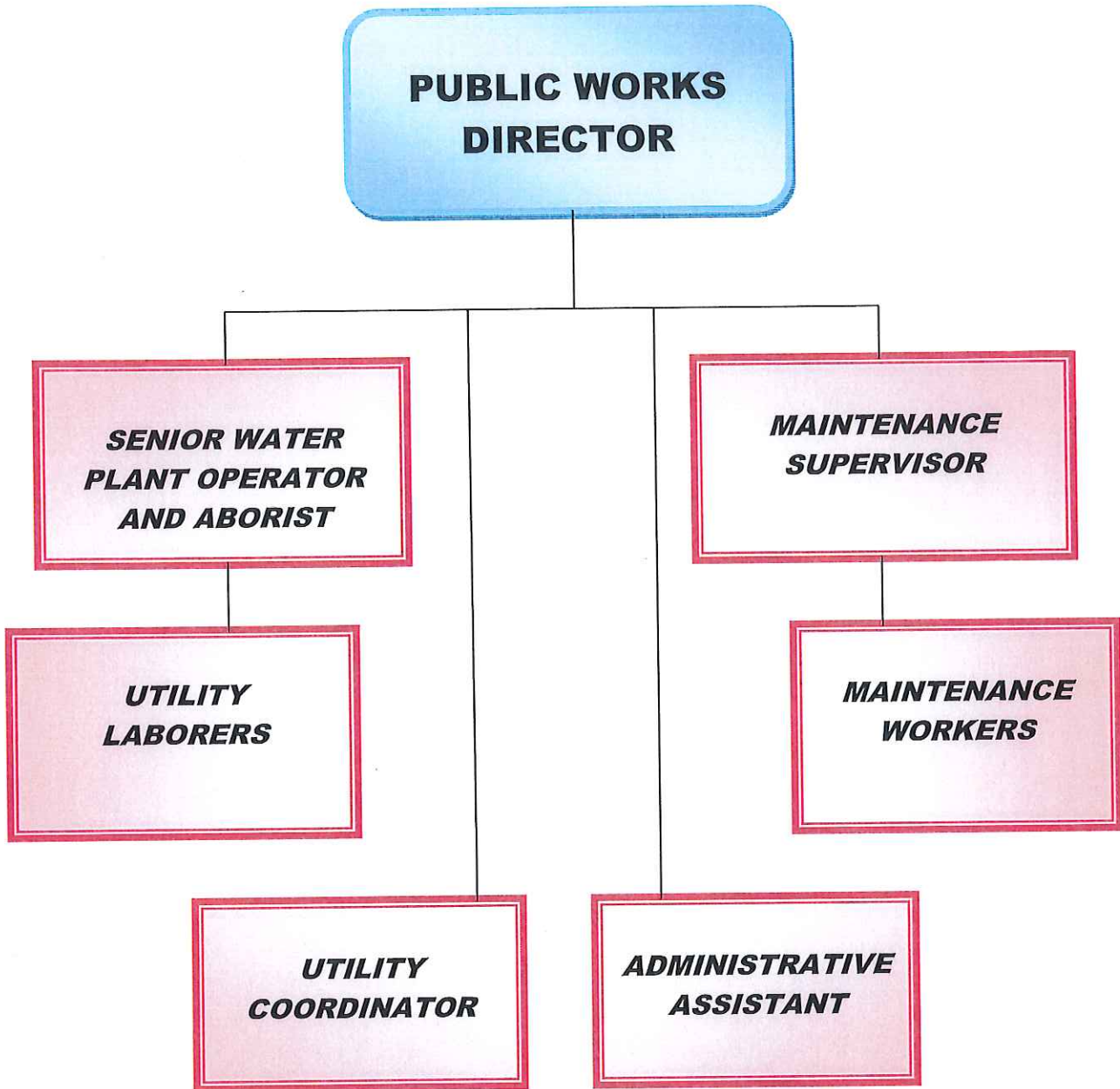
GENERAL FUND
POLICE DEPARTMENT
PERFORMANCE MEASURES
FISCAL YEAR 2019

MEASUREMENT	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ESTIMATE
Physical Arrests	217	186	183	175	192	270	152	220	199
Parking Violations	1,307	987	982	918	1,095	1,031	726	1358	1,051
Traffic Violations	1,383	885	953	741	684	857	469	687	832
Calls Responded to	10,496	10,439	12,826	14,453	17,741	26,491	28,496	32,202	19,143
Total DUI Arrests	32	29	36	32	19	28	10	12	25
Total Crashes	226	242	237	251	241	270	303	277	256
Battery Charges	12	8	11	5	5	7	5	7	8
Illegal Possession / Consumption	30	31	29	46	37	97	48	62	48
Retail Theft	2	8	3	1	6	11	17	19	8

POLICE DEPARTMENT FISCAL YEAR EXPENSES	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 BUDGET
SALARIES	1,022,955	1,076,916	1,116,985	1,198,585	1,198,934	1,359,458	1,323,277	1,274,557	1,331,500
BENEFITS	474,181	366,833	400,351	405,578	438,619	458,199	437,923	475,830	507,150
CONTRACTUAL	219,972	254,041	239,252	265,647	268,657	235,923	258,886	321,462	261,050
COMMODITIES	97,915	111,351	136,315	121,703	108,356	89,837	89,240	93,581	91,325
TOTAL POLICE DEPARTMENT EXPENSES	\$ 1,815,022	\$ 1,809,141	\$ 1,892,903	\$ 1,991,513	\$ 2,014,566	\$ 2,143,417	\$ 2,109,326	\$ 2,165,430	\$ 2,191,025
FY2019 PERCENTAGE DIFFERENCE									1.18%

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2019 BUDGET PROJECTION	FY2018 BUDGET	FY2017 ACTUAL	FY2016 ACTUAL	FY2015 ACTUAL	FY2014 ACTUAL
POLICE DEPARTMENT EXPENSES							
SALARIES							
01-22-40-4100	SALARIES FULL TIME	189,250	184,035	217,666	173,210	165,689	147,775
01-22-40-4110	SALARIES FULL TIME SWORN POLICE	767,125	742,876	768,215	783,773	663,035	676,684
01-22-40-4111	SALARIES PART TIME SWORN	275,000	250,000	244,482	302,950	282,478	287,823
01-22-40-4150	SALARIES PART TIME	40,125	44,780	41,803	34,858	42,828	40,365
01-22-40-4200	SALARIES OVERTIME	60,000	60,000	51,090	77,447	44,903	45,938
TOTAL SALARIES		1,331,500	1,281,691	1,323,276	1,372,238	1,198,933	1,198,585
BENEFITS							
01-22-50-5310	HEALTH - DENTAL INSURANCE	123,695	128,055	101,624	117,210	142,067	119,453
01-22-50-5320	LIFE INSURANCE	1,296	1,296	1,175	1,124	1,229	1,366
01-22-50-5330	IMRF	29,025	27,938	27,702	26,691	24,668	23,429
01-22-50-5335	POLICE PENSION	250,000	250,000	200,000	200,000	175,000	165,499
01-22-50-5340	EMPLOYEE ASSISTANCE PROGRAM	267	267	480	355	355	355
01-22-50-5350	SOCIAL SECURITY & MEDICARE	100,317	98,050	99,604	102,163	89,980	90,050
01-22-50-5360	UNEMPLOYMENT INSURANCE	2,550	7,296	7,339	10,656	5,320	5,406
TOTAL BENEFITS		507,150	512,901	437,924	458,199	438,619	405,578
CONTRACTUAL							
01-22-60-6000	IRMA CONTRIBUTIONS	12,300	14,957	12,300	26,274	23,766	47,082
01-22-60-6540	LEGAL FEES - MISCELLANEOUS	20,000	22,500	20,753	23,563	45,210	46,318
01-22-60-6590	PUBLISHING / RECORDING						
01-22-60-6700	VEHICLE MAINTENANCE & SUPPLIES	30,000	30,000	36,037	40,692	49,234	39,245
01-22-60-6705	OFFICE EQUIPMENT MAINTENANCE	0	250	0	93		600
01-22-60-6708	OPERATING EQUIPMENT MAINTENANCE	2,500	2,500	5,016	2,263	3,866	1,452
01-22-60-6711	BLDG MAINTENANCE - SUPPLIES	250	3,000	2,068.00	3,898.00	1,748	
01-22-60-6800	DISPATCH - \$16,183 X 12 MONTHS	164,000	164,464	154,451	104,271	101,728	107,316
01-22-60-6810	PROFESSIONAL DEVELOPMENT	10,000	10,000	6,038	9,669	7,035	7,139
01-22-60-6840	ANIMAL CONTROL	300	300	63	254	106	418
01-22-60-6920	CREDIT CARD FEES	1,200	1,500	1,315	1,485	985	953
01-22-60-6990	OTHER CONTRACTUAL SERVICES	20,500	20,500	20,846	22,471	34,976	15,126
TOTAL CONTRACTUAL		261,050	269,971	258,887	234,933	268,656	265,647
COMMODITIES							
01-22-70-7010	OFFICE SUPPLIES	5,500	6,500	6,602	6,425	6,511	7,985
01-22-70-7011	COMPUTER EQUIPMENT - MAINTENANCE	3,500	5,500	1,948	772	3,158	6,957
01-22-70-7020	PRINTING	2,400	2,400	2,167	3,006	3,585	3,157
01-22-70-7035	PUBLICATIONS	1,000	500	510	1,917	1,876	2,364
01-22-70-7040	POSTAGE	1,500	300	241	2,523	319	1,062
01-22-70-7060	TRAVEL	50	0				
01-22-70-7080	VEHICLE FLUIDS	48,000	53,000	49,185	48,969	65,656	76,309
01-22-70-7090	CRIME PREVENTION MATERIALS	1,800	1,800	2,404	1,085	1,302	606
01-22-70-7110	FIREARMS & AMMUNITION	3,500	3,500	4,462		3,894	801
01-22-70-7200	PHONE EXPENSE	5,000	3,000	3,302	2,893	3,125	4,609
01-22-70-7210	MOBILE TELECOMMUNICATIONS	4,575	3,500	3,998	3,716	3,836	2,504
01-22-70-7300	UNIFORMS / BODY ARMOR	11,000	11,000	9,481	11,228	10,544	11,528
01-22-70-7340	PHOTO SUPPLIES - MAINTENANCE	0	100	0	457		
01-22-70-7400	REFUNDS	-					
01-22-70-7500	OFFICE EQUIPMENT / COPIER				80	10	
01-22-70-7510	EQUIPMENT	1,000	1,500	1,125	3,704	887	84
01-22-70-7760	JANITORIAL SUPPLIES	0		0			
01-22-70-7920	MEDICAL FEES / SUPPLIES	1,500	2,000	2,236	1,228	2,473	2,766
01-22-70-7990	MISCELLANEOUS COMMODITIES	1,000	1,500	1,580	1,918	1,180	970
TOTAL COMMODITIES		91,325	96,100	89,241	89,921	108,356	121,703
TOTAL POLICE DEPARTMENT EXPENSES		2,191,025	2,160,663	2,109,328	2,155,290	2,014,565	1,991,513

VILLAGE OF PALOS PARK



The Public Works Department is responsible for delivering public works services to residents and businesses in order to enhance the living and working environment of the community. Services provided include: construction, planning, ongoing maintenance, and supervision of all public property including streets, parks, parkways, trees and plantings, municipal buildings, vehicles and equipment, public drainage systems water mains, and sanitary sewer.

**FISCAL YEAR 2019
DEPARTMENT GOALS**

**FUND 01 – GENERAL FUND
DEPARTMENT 24 – Public Works**

	2019 MEASUREMENT
1	<ul style="list-style-type: none"> • Continue to develop a long term capital improvement program for repair and replacement and improving roadway safety and drivability Village wide. • Create a priority list for required roadway work. • Identify all funding sources and set up a yearly work plan based on available funding. • Evaluate if additional sources of revenue must be located to make sure the improvements can be made in a timely manner.
2	Continue implementing sign replacement program to meet new state mandated requirements.
3	Continue to Work with the Tree Body to update Village Ordinances and maintain Tree City USA status.
4	<ul style="list-style-type: none"> • Continue efforts to alleviate storm water conveyance system inadequacies. • Complete work identified in previous year through inspection, resident complaints, and actual flooding. • Continue efforts to determine additional locations where improvement are needed. • Improve equipment and operational response.
5	Identify additional equipment needed to perform required maintenance.
6	Identify equipment upgrades due to age of equipment or lack of performance.
7	Continue training for professional development of PW Staff.
8	Offer training opportunities to staff to sharpen skills and acquire additional skills.
9	Continue to stress the importance of working productively in a safe working environment with tool box talks and training.

**FISCAL YEAR 2019
DEPARTMENT GOALS**

**FUND 01 – GENERAL FUND
DEPARTMENT 27 -- Public Grounds / Public Buildings**

	2019 MEASUREMENT
1	Continue to maintain public grounds and buildings.

VILLAGE OF PALOS PARK

GENERAL FUND
PUBLIC WORKS DEPARTMENT
PERFORMANCE MEASURES
FISCAL YEAR 2019

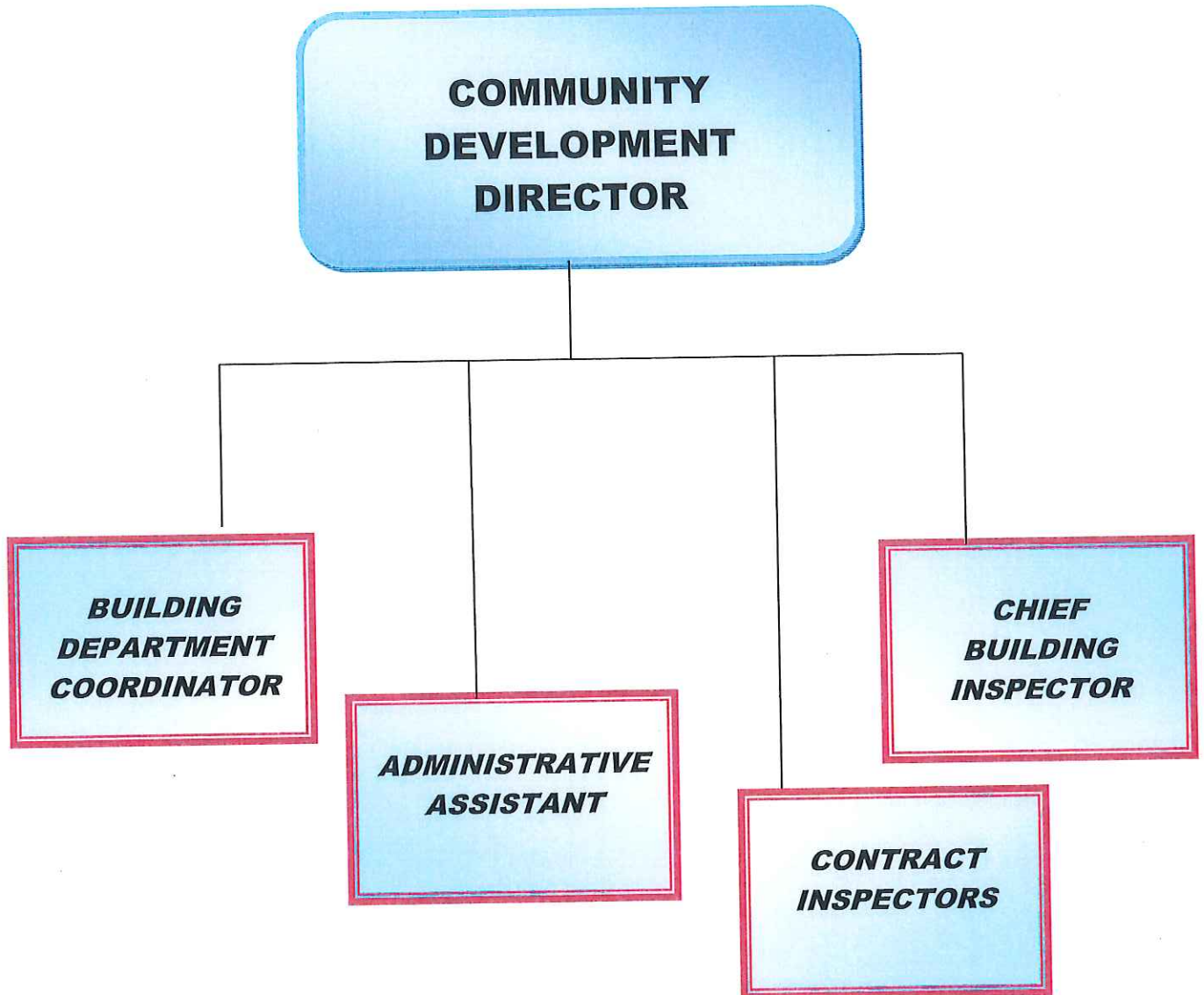
MEASURE	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ESTIMATE
Maintain lowest possible unaccounted for water flow - (output)	2.48%	-1.34%	3.37%	6.68%	7.81%	15.00% (see note below)	14.50%	14.30%	12.00%
Maintain Tree City USA and Tree City Growth Awards (outcome)	Tree City Received	Both Awards Received	Both Awards Received	Tree City Received	Tree City Received	Tree City Received	Tree City Received	Tree City Received	Tree City Award
Continue to replace 20-year old water meters with new low flow accurate meters (output)	6% Replaced	7% Replaced	6% Replaced	6% Replaced	10% Replaced	10% Replaced	100% of 1993 Meters Replaced	4% Replaced	As Needed
Continue to eliminate storm water infiltration through sanitary system (output)	2% Achieved	2% Achieved	3% Achieved	2% Achieved	2% Achieved	4% Achieved	10% Achieved	3% Achieved	4% Achieved
Actual Expenditures as a % of Budget (efficiency)	88.57%	93.08%	91.50%	103.02%	104.10%	91.10%	96.00%	93.30%	98.00%

NOTE: IL Department of Natural Resources established new water flow formulas which accounts of the Increase In unaccountable flow.

PUBLIC WORKS DEPARTMENT FISCAL YEAR EXPENSES	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 BUDGET
SALARIES	181,540	199,992	200,990	234,836	234,763	228,011	238,124	244,962	260,265
BENEFITS	103,725	103,094	89,012	93,192	103,233	91,699	89,289	93,673	96,208
CONTRACTUAL	102,567	107,941	138,375	150,546	146,679	156,226	143,248	139,746	153,365
COMMODITIES	34,173	32,501	47,004	65,034	37,654	33,242	35,811	33,323	38,450
PUBLIC WORKS DEPARTMENT EXPENSES	\$ 422,005	\$ 443,528	\$ 475,381	\$ 543,608	\$ 522,329	\$ 509,178	\$ 506,472	\$ 511,704	\$ 548,288
								FY2019 PERCENTAGE DIFFERENCE	7.15%

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2019 BUDGET PROJECTION	FY2018 BUDGET	FY2017 ACTUAL	FY2016 ACTUAL	FY2015 ACTUAL	FY2014 ACTUAL
PUBLIC WORKS DEPARTMENT EXPENSES							
SALARIES							
01-24-40-4100	SALARIES FULL TIME	220,750	235,150	210,147	207,898	199,543	172,590
01-24-40-4150	SALARIES PART TIME	12,750	10,115	18,844	7,288	18,265	32,232
01-24-40-4200	SALARIES OVERTIME	14,000	15,000	9,333	13,016	16,955	30,015
TOTAL SALARIES		247,500	260,265	238,124	228,010	234,763	234,836
BENEFITS							
01-24-50-5310	HEALTH - DENTAL INSURANCE	60,086	42,879	40,190	42,448	54,453	43,777
01-24-50-5320	LIFE INSURANCE	215	250	228	212	345	470
01-24-50-5330	IMRF	29,585	30,470	27,861	20,085	27,986	29,259
01-24-50-5340	EMPLOYEE ASSISTANCE PROGRAM	91	68	218	91	91	91
01-24-50-5350	SOCIAL SECURITY & MEDICARE	18,094	19,424	17,594	16,880	18,266	17,514
01-24-50-5360	UNEMPLOYMENT INSURANCE	1,050	3,117	3,201	4,183	2,090	2,882
TOTAL BENEFITS		109,101	96,208	89,290	91,699	103,233	93,192
CONTRACTUAL							
01-24-60-6000	IRMA CONTRIBUTIONS	3,300	4,015	3,300	9,743	5,214	13,690
01-24-60-6420	STREET LIGHTING	15,000	15,000	16,700	14,806	15,240	14,952
01-24-60-6540	LEGAL FEES - MISCELLANEOUS	500	1,000	103	1,688	805	
01-24-60-6590	PUBLISHING / RECORDING	150	150	0		123	
01-24-60-6605	ENGINEER REVIEW - INSPECTION	1,000	2,000	0			2,250
01-24-60-6620	LAB TESTING FEES	2,000	4,500	2,166	2,091	2,898	4,975
01-24-60-6640	GRANT EXPENSES						15,272
01-24-60-6645	SURVEYOR EQUIPMENT MAINTENANCE	500	500	187	204	291	356
01-24-60-6700	VEHICLE MAINTENANCE & SUPPLIES	24,000	24,000	22,748	31,581	30,852	19,570
01-24-60-6705	OFFICE EQUIPMENT MAINTENANCE	360	360	512	568	371	655
01-24-60-6708	OPERATING EQUIPMENT MAINT	20,000	20,000	20,422	17,402	21,738	17,944
01-24-60-6730	STREET LIGHT MAINTENANCE - SUPPLIES	0	350	0	305		
01-24-60-6731	TRAFFIC LIGHT MAINTENANCE	4,250	2,500	1,385	2,348	808	2,350
01-24-60-6786	TREE TRIMMING / REMOVAL	40,000	45,000	41,971	47,120	35,292	33,575
01-24-60-6787	TREE SUPPLY / PLANTING	10,000	10,500	10,444	9,045	8,227	4,782
01-24-60-6788	MISCELLANEOUS - TREE EXPENSES	500	1,000	586	690	413	873
01-24-60-6791	TREE BODY TREE EXPENSES / FORESTRY	0	200	0			
01-24-60-6810	PROFESSIONAL DEVELOPMENT	4,000	4,000	2,930	2,295	2,220	3,685
01-24-60-6830	EQUIPMENT RENTAL	500	1,000	250	327		
01-24-60-6990	OTHER CONTRACTUAL SERVICES	18,500	17,300	19,542	16,214	22,366	15,410
TOTAL CONTRACTUAL		144,550	153,365	143,247	156,225	146,678	150,547
COMMODITIES							
01-24-70-7010	OFFICE SUPPLIES	250	250	38	205	592	697
01-24-70-7011	COMPUTER SUPPLIES / EQUIPMENT	5,000	3,500	1,630	1,588	1,461	1,409
01-24-70-7020	PRINTING	50	100	50	50	70	
01-24-70-7040	POSTAGE	50	100	48	13	38	61
01-24-70-7080	VEHICLE FLUIDS	10,000	10,000	9,060	9,364	12,017	22,705
01-24-70-7200	PHONE EXPENSE	3,525	1,800	1,880	1,109	1,090	2,405
01-24-70-7210	MOBILE TELECOMMUNICATIONS	4,250	4,000	4,287	2,962	2,142	2,017
01-24-70-7300	UNIFORMS / PPE	6,000	6,000	6,590	6,515	5,194	5,275
01-24-70-7510	OPERATING EQUIPMENT	4,000	4,000	4,215	6,659	3,478	9,137
01-24-70-7700	STREET MAINTENANCE - SUPPLIES	3,000	3,000	2,030	328	2,764	3,416
01-24-70-7710	STREET SIGN MAINTENANCE / SUPPLIES	3,500	3,500	4,242	2,901	6,583	16,464
01-24-70-7760	JANITORIAL SUPPLIES						
01-24-70-7920	MEDICAL FEES-SUPPLIES	250	700	430	330	777	476
01-24-70-7990	MISCELLANEOUS COMMODITIES	2,000	1,500	1,311	1,218	1,427	2,030
TOTAL COMMODITIES		41,875	38,450	35,811	33,242	37,653	65,034
TOTAL PUBLIC WORKS DEPARTMENT EXPENSES		543,026	548,288	506,472	509,176	522,330	543,608

VILLAGE OF PALOS PARK



The Community Development Department administers codes for zoning, building, landscaping, trees, grading, erosion, flood zones, and property maintenance; as well as, oversees building, permitting, planning and zoning aspects in the Village of Palos Park to ensure a sustainable community for all residents. The primary responsibilities are long-range planning, growth management, plan review, permitting, economic development, bikeway and park development, and public building maintenance.



VILLAGE OF PALOS PARK

FY2019 DEPARTMENT GOALS

This form is part of the Budget Proposal Package that each Department prepares for review and comment. The purpose of this form is to present a description of the service programs that the department administers, any changes for next year, and goals in terms of measurable accomplishments proposed. After approval, these goals will be used to evaluate progress in the future.

DEPARTMENT: *BUILDING*
REPORT AUTHOR: *Lauren Pruss, Director of Community Development*

PROGRAM

GOALS

- A. Planning/Zoning
1. Coordinate and pursue adoption of the west area amendment to the Comprehensive Plan with Houseal Lavigne and Associates.
 2. Continue to amend Zoning Regulations as needed.
 3. Coordinate and pursue adoption of the Village Bikeways and Trails Plan.
 4. Provide a high level of service to customers requiring special approvals through the Zoning Board of Appeals or Plan Commission.
- B. Annexations
1. Assist in negotiating development agreements and coordinating public hearings.
- C. Development Assistance
1. Assist customers with information on construction, remodeling, and upgrades.
 2. Promote available land and building space to prospective new businesses.
 3. Promote available vacant residential land for new homes.
- D. Grants
1. Manage the CMAP grant for the Bikeways and Trails Plan.
 2. Continue to look for grant opportunities for the Village.
- E. Commissions
1. Support the Plan Commission.
 2. Support the Zoning Board of Appeals.
 3. Support the Historic Preservation Commission.
- F. Code Administration
1. Consider adoption of the International Property Maintenance Code.
 2. Increase the fee for contractor registration. Conduct a comprehensive fee analysis and update if necessary.
 3. Review the Building Code and other construction related codes for possible amendments.
 4. Continue functions of construction and property maintenance code compliance, including contractor registration, plan review, permitting, inspection, and code enforcement.
 5. Continue to provide informational aides, and educational assistance to homeowners and contractors.
 6. Continue to upgrade staff capabilities through training, seminars, and certifications.
 7. Continue Business License Yearly Inspections and Education.
- H. Public Grounds
1. Coordinate property safety inspections on Village Buildings.
 2. In coordination with Public Works, monitor structural conditions at the Kaptur Center, McCord House, and rental house to arrange for repairs as needed.

VILLAGE OF PALOS PARK

GENERAL FUND
 BUILDING DEPARTMENT
 PERFORMANCE MEASURES
 FISCAL YEAR 2019

MEASURE	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ESTIMATE
Building Permits Issued - Residential - <i>New Single Family</i>	4	4	1	2	5	5	0	2	3
Building Permits Issued - Residential - <i>Other</i>	197	181	162	124	273	227	250	273	150
Building Permits Issued - <i>Commercial</i>	29	32	24	26	37	28	25	25	25
Construction Inspections - <i>Electrical</i>	150	130	98	53	97	74	78	89	100
Construction Inspections - <i>Plumbing</i>	92	80	76	33	80	66	55	71	70
Construction Inspections - <i>Structural</i>	388	384	203	169	361	64	469	416	200
Code Enforcement Inspections - <i>Building Code Violations</i>	14	3	4	9	47	22	49	51	25
Code Enforcement Inspections - <i>Construction Inspections</i>	330	272	229	182	251	150	110	150	150

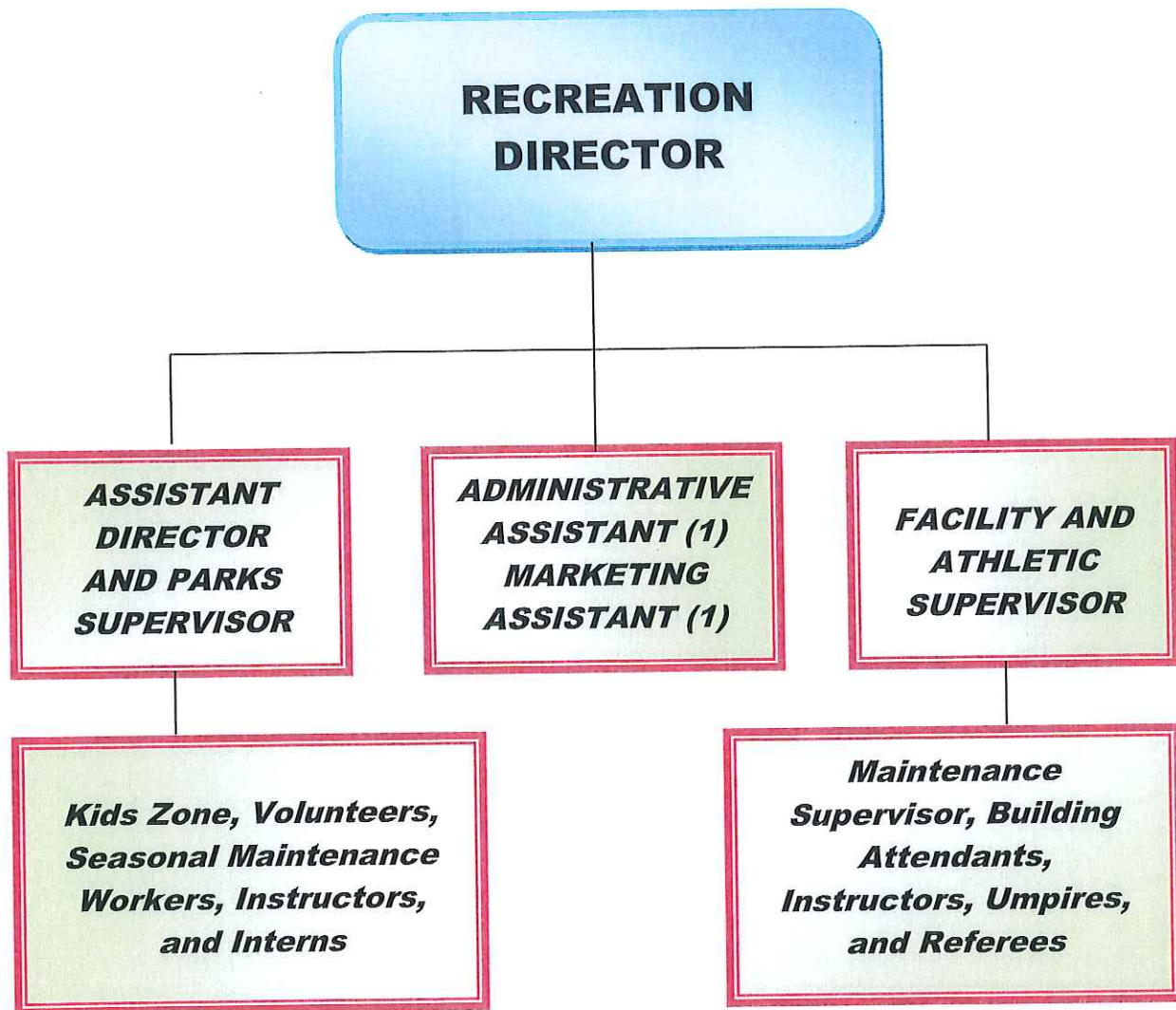
BUILDING DEPARTMENT FISCAL YEAR EXPENSES	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 BUDGET
SALARIES	195,659	191,159	166,119	150,816	161,648	172,662	167,517	166,730	195,800
BENEFITS	80,986	70,705	59,220	42,770	42,303	41,026	40,346	43,410	54,928
CONTRACTUAL	67,865	159,800	53,220	89,709	66,290	61,745	82,088	80,018	151,350
COMMODITIES	5,465	4,765	8,052	3,477	8,188	10,050	5,402	6,011	8,150
	\$ 349,976	\$ 426,429	\$ 286,611	\$ 286,772	\$ 278,429	\$ 285,483	\$ 295,353	\$ 296,168	\$ 410,228
	FY2019 PERCENTAGE DIFFERENCE								38.51%

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2019 BUDGET PROJECTION	FY2018 BUDGET	FY2017 ACTUAL	FY2016 ACTUAL	FY2015 ACTUAL	FY2014 ACTUAL
BUILDING DEPARTMENT EXPENSES							
SALARIES							
01-25-40-4100	SALARIES FULL TIME	187,500	146,790	141,108	143,682	134,820	136,981
01-25-40-4150	SALARIES PART TIME	8,300	38,810	26,409	27,104	26,828	13,835
01-25-40-4200	SALARIES OVERTIME						
TOTAL SALARIES		195,800	185,600	167,517	170,786	161,648	150,816
BENEFITS							
01-25-50-5310	HEALTH - DENTAL INSURANCE	15,869	11,696	5,636	6,059	8,283	11,591
01-25-50-5320	LIFE INSURANCE	250	212	228	212	250	277
01-25-50-5330	IMRF	23,443	21,299	20,498	21,678	20,739	18,701
01-25-50-5340	EMPLOYEE ASSISTANCE PROGRAM	83	62	208	83	83	83
01-25-50-5350	SOCIAL SECURITY & MEDICARE	14,983	14,198	12,826	13,318	12,168	11,409
01-25-50-5360	UNEMPLOYMENT INSURANCE	300	989	950	1,156	779	710
TOTAL BENEFITS		54,928	48,426	40,346	42,506	42,302	42,770
CONTRACTURAL							
01-25-60-6000	IRMA CONTRIBUTIONS	1,650	2,006	1,650	1,980	1,871	5,351
01-25-60-6540	LEGAL FEES - MISCELLANEOUS	20,000	20,000	39,196	32,165	19,255	12,431
01-25-60-6590	PUBLISHING / RECORDING	1,500	1,500	1,313	1,113	1,704	289
01-25-60-6660	PLANNER REVIEW - INSPECTION	16,000	16,000	12,557	15,093	18,048	18,095
01-25-60-6605	ENGINEER REVIEW - INSPECTION	2,500	2,500	1,466	3,797	4,276	2,794
01-25-60-6620	PLANNING	85,000	0	0		600	16,275
01-25-60-6830	CONSTRUCTION INSPECTIONS	4,500	5,600	5,160	4,005	5,250	3,560
01-25-60-6640	GRANT EXPENSES			2,029.00			19,343.38
01-25-60-6700	VEHICLE MAINTENANCE & SUPPLIES	500	1,000	595	1,011	100	733
01-25-60-6705	OFFICE EQUIPMENT MAINTENANCE	-	250	1,100	1,100	1,100	
01-25-60-6711	BUILDING MAINTENANCE SUPPLIES						
01-25-60-6610	PROFESSIONAL DEVELOPMENT	2,000	1,500	1,004	909	1,536	1,295
01-25-60-6920	CREDIT CARD FEES	200	250	186	335	227	319
01-25-60-6990	OTHER CONTRACTUAL SERVICES	17,500	17,800	15,632	10,899	12,323	8,196
TOTAL CONTRACTUAL		151,350	68,006	82,088	72,408	66,290	89,709
COMMODITIES							
01-25-70-7010	OFFICE SUPPLIES	0	100	0	51	204	296
01-25-70-7011	COMPUTER SUPPLIES	1,000	3,500	1,352		2,922	
01-25-70-7020	PRINTING	750	1,360	325	1,412	1,404	20
01-25-70-7035	PUBLICATIONS	350	350	0	282	69	212
01-25-70-7040	POSTAGE	0	0	0			8
01-25-70-7060	TRAVEL	1,100	1,100	0			0
01-25-70-7080	FUEL PURCHASES	1,200	1,000	1,204	1,073	671	508
01-25-70-7200	PHONE EXPENSE	2,500	1,200	1,266	768	752	1,403
01-25-70-7210	MOBILE TELECOMMUNICATIONS	1,000	1,500	1,265	1,598	1,835	906
01-25-70-7400	REFUNDS		-				
01-25-70-7510	OPERATING EQUIPMENT		-				
01-25-70-7990	MISCELLANEOUS COMMODITIES	250	250	0	321	129	122
TOTAL COMMODITIES		8,150	10,300	5,402	5,495	8,189	3,477
TOTAL BUILDING DEPARTMENT EXPENSES		410,228	312,332	295,353	291,195	278,429	286,772

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2019 BUDGET PROJECTION	FY2018 BUDGET	FY2017 ACTUAL	FY2016 ACTUAL	FY2015 ACTUAL	FY2014 ACTUAL
BUILDING EXPENSES -- KAPTUR CENTER							
CONTRACTUAL / COMMODITIES							
01-27-91-6000	IRMA CONTRIBUTIONS	900	1,095	900	1,080	1,020	2,924
01-27-91-6410	NI-GAS	1,750	3,500	3,394	3,132	5,677	4,495
01-27-91-6708	EQUIPMENT MAINTENANCE - SUPPLIES		0	0	126		45
01-27-91-6710	BUILDING MAINTENANCE CONTRACTS	10,000	5,000	0	8,036	10,398	15,451
01-27-91-6711	BUILDING - MAINTENANCE - SUPPLIES	5,000	5,000	10,465	1,454	6,781	1,038
01-27-91-6712	BUILDING - SERVICE CALLS - REPAIRS	12,250	15,000	5,802	15,253	9,795	12,634
01-27-91-6780	PUBLIC GROUNDS MAINT - SUPPLIES	5,000	8,500	11,291	13,807	4,865	5,087
01-27-91-6890	OTHER CONTRACTUAL SERVICES	15,500	15,500	3,063	15,905	17,252	14,227
01-27-91-7051	WATER PAYMENTS	1,600	1,600	21,904	1,564	1,554	1,482
01-27-91-7200	PHONE EXPENSE			1,375			
01-27-91-7760	JANITORIAL SUPPLIES	100		70			
01-27-91-7890	MISCELLANEOUS COMMODITIES	250	275	252	275	2,752	1,582
TOTAL CONTRACTUAL / COMMODITIES		52,350	55,470	58,516	60,632	60,095	58,955
BUILDING EXPENSES -- RECREATION CENTER							
CONTRACTUAL / COMMODITIES							
01-27-92-6410	NI-GAS	1,500	1,000	2,176	813	3,559	2,911
01-27-92-6708	EQUIPMENT MAINTENANCE - SUPPLIES	0	150			366	
01-27-92-6710	BUILDING MAINTENANCE CONTRACTS	3,500	5,230	3,511	9,843	4,949	6,768
01-27-92-6711	BUILDING MAINTENANCE - SUPPLIES	2,000	2,600	2,510	2,312	2,190	1,659
01-27-92-6780	PUBLIC GROUNDS MAINT - SUPPLIES	4,100	3,000	1,919	3,604	3,182	3,683
01-27-92-6990	OTHER CONTRACTUAL SERVICES	1,950	9,500	14,195	19,651	11,704	11,020
01-27-92-7051	WATER PAYMENTS	1,500	1,200	2,582	1,120	828	1,168
01-27-92-7200	PHONE EXPENSE						
01-27-92-7760	JANITORIAL SUPPLIES	2,600	2,800	2,692	2,613	2,444	2,801
01-27-92-7890	MISCELLANEOUS COMMODITIES	2,240	7,140	1,695	3,468	441	704
TOTAL CONTRACTUAL / COMMODITIES		19,290	32,520	31,280	43,324	29,663	30,714
BUILDING EXPENSES -- PUBLIC WORKS GARAGE							
CONTRACTUAL / COMMODITIES							
01-27-93-6410	NI-GAS	750	500	641	1,103	827	2,352
01-27-93-6708	EQUIPMENT MAINTENANCE - SUPPLIES	600	600	595	553	205	111
01-27-93-6710	BUILDING MAINTENANCE CONTRACTS	7,600	5,000	8,470	5,295	7,511	6,387
01-27-93-6711	BUILDING MAINTENANCE - SUPPLIES	3,000	3,000	2,115	1,398	1,840	1,501
01-27-93-6780	PUBLIC GROUNDS MAINT - SUPPLIES	2,000	1,500	211	1,595	309	2,558
01-27-93-6990	OTHER CONTRACTUAL SERVICES	3,500	3,775	0	(487)		3,330
01-27-93-7051	WATER PAYMENTS				124		
01-27-93-7760	JANITORIAL SUPPLIES	400	500	398	455	494	823
01-27-93-7890	MISCELLANEOUS COMMODITIES		0			31	92
TOTAL CONTRACTUAL / COMMODITIES		17,750	14,875	12,431	10,036	11,217	17,132
PROPERTY EXPENSES -- SW & NW CORNER 123rd / 86th							
CONTRACTUAL / COMMODITIES							
01-27-94-6780	PUBLIC GROUNDS MAINTENANCE - SUPPLIES				685		147
01-27-94-6990	OTHER CONTRACTUAL SERVICES				147		
01-27-94-7990	MISCELLANEOUS COMMODITIES						
TOTAL CONTRACTUAL / COMMODITIES		-	-	-	832		147
PROPERTY EXPENSES -- CENTENNIAL PARK							
CONTRACTUAL / COMMODITIES							
01-27-95-6780	PUBLIC GROUNDS MAINTENANCE - SUPPLIES	2,300	2,365	263	5,610	49.00	
01-27-95-6990	OTHER CONTRACTUAL SERVICES	3,400	3,465	2,017	553	595	
01-27-95-7990	MISCELLANEOUS COMMODITIES	4,000	3,330	8,181	2,836	717	
TOTAL CONTRACTUAL / COMMODITIES		9,700	9,160	10,461	8,999	1,351	
PROPERTY EXPENSES -- PALOS WEST / SOUTH							
CONTRACTUAL / COMMODITIES							
01-27-96-6780	PUBLIC GROUNDS MAINTENANCE - SUPPLIES						29,071
01-27-96-6990	OTHER CONTRACTUAL SERVICES			118			147
01-27-96-7890	MISCELLANEOUS COMMODITIES						
TOTAL CONTRACTUAL / COMMODITIES		-	-	118	-		29,218

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2019 BUDGET PROJECTION	FY2018 BUDGET	FY2017 ACTUAL	FY2016 ACTUAL	FY2015 ACTUAL	FY2014 ACTUAL
PROPERTY EXPENSES -- VILLAGE GREEN							
CONTRACTUAL / COMMODITIES							
01-27-97-6780	PUBLIC GROUNDS MAINTENANCE - SUPPLIES	3,600	3,585	2,247	6,735	1,604	
01-27-97-6990	OTHER CONTRACTUAL SERVICES	5,200	6,065	48,816	29,791		
01-27-97-7990	MISCELLANEOUS COMMODITIES	1,500	3,170	5,067	992		
TOTAL CONTRACTUAL / COMMODITIES		10,300	12,820	56,130	37,518	1,604	
PROPERTY EXPENSES -- OTHER							
CONTRACTUAL / COMMODITIES							
01-27-98-6780	PUBLIC GROUNDS MAINTENANCE - SUPPLIES			255			
01-27-98-6990	OTHER CONTRACTUAL SERVICES						
01-27-98-7990	MISCELLANEOUS COMMODITIES	100	500	917	721		
TOTAL CONTRACTUAL / COMMODITIES		100	500	1,172	721		
PROPERTY EXPENSES -- 80th AVENUE TRIANGLE							
CONTRACTUAL / COMMODITIES							
01-27-99-6780	PUBLIC GROUNDS MAINTENANCE - SUPPLIES						
01-27-99-6990	OTHER CONTRACTUAL SERVICES						192
01-27-99-7990	MISCELLANEOUS COMMODITIES						
TOTAL CONTRACTUAL / COMMODITIES		-	-	-	0	192	
TOTAL PUBLIC GROUNDS EXPENSES		109,490	125,345	170,108	162,061	104,122	136,176
CAPITAL EXPENDITURE DEPARTMENT EXPENSES							
CAPITAL EXPENDITURES -- ADMINISTRATION							
01-28-80-8010	COMPUTER EQUIPMENT						12,102
01-28-80-8011	EQUIPMENT						7,508
01-28-80-8012	COUNCIL ROOM TECH EQUIPMENT					2,064	
01-28-80-8013	SOFTWARE						
01-28-80-8040	STORM SEWERS						
01-28-80-8050	CULVERT IMPROVEMENTS						
01-28-80-8110	BUILDING IMPROVEMENTS	2,750			7,552	22,687	5,424
01-28-80-8140	UTILITY IMPROVEMENTS						
TOTAL CAPITAL EXPENSE - ADMN		2,750	-	-	7,552	24,771	25,033
CAPITAL EXPENDITURES -- PUBLIC GROUNDS							
01-28-81-8120	LAND ACQUISITIONS FOR PARKS						
CAPITAL EXPENDITURES -- POLICE							
01-28-82-8010	COMPUTER SYSTEM						
01-28-82-8011	EQUIPMENT						
01-28-82-8014	COPIER						
01-28-82-8018	PERSONAL RADIOS						
01-28-82-8019	BULLET PROOF VESTS						
01-28-82-8030	POLICE VEHICLES						
01-28-82-8033	OPTICOM - VEHICLE LIGHTS						
01-28-82-8200	LOCAL ADJUDICATION - COURT SYSTEM						
TOTAL CAPITAL EXPENSE - POLICE		-	-	-	-	-	-
CAPITAL EXPENDITURES -- PUBLIC WORKS							
01-28-84-8040	VEHICLES AND EQUIPMENT						
01-28-84-8010	COMPUTER						
01-28-84-8110	BUILDING IMPROVEMENTS						
TOTAL CAPITAL EXPENSE - PUBLIC WORKS		-	-	-	-	-	-
CAPITAL EXPENDITURES -- BUILDING							
01-28-85-8011	EQUIPMENT						
01-28-85-8030	VEHICLES						
01-28-85-8110	BUILDING IMPROVEMENTS						
TOTAL CAPITAL EXPENSE - BUILDING		-	-	-	-	-	-
CAPITAL EXPENDITURES -- RECREATION							
01-28-86-8011	EQUIPMENT				3,457	22,072	
01-28-86-8110	BUILDING IMPROVEMENTS	0			22,334	2,542	
TOTAL CAPITAL EXPENSE - RECREATION		-	-	-	25,791	24,614	
TOTAL CAPITAL EXPENDITURES		2,750	-	-	33,343	49,385	25,033

VILLAGE OF PALOS PARK



The Recreation Department is responsible for the administration of the recreational activities offered by the Village of Palos Park, the coordination of maintenance of the Village park facilities, and for the planning of future recreational facilities and services.



VILLAGE OF PALOS PARK

FY2019 DEPARTMENT GOALS

This form is part of the Budget Proposal Package that each Department prepares for review and comment. The purpose of this form is to present a description of the service programs that the department administers, any changes for next year, and goals in terms of measurable accomplishments proposed. After approval, these goals will be used to evaluate progress in the future.

DEPARTMENT: **RECREATION**
REPORT AUTHOR: **PAUL MOSE RICKEY, DIRECTOR OF RECREATION**

PROGRAM GOALS

Director will apply for other grants to meet recreation needs (i.e. Trees, Pathways, Programming, Preschool, Athletics, etc.)

Director complete renovations to the Community Room within budget and in "First-class fashion".

Director will attend more community functions and have an increased "community presence".

Director will train and work with staff to have at least one other staff person certified in Playground Inspection.

Recreation Department will conduct monthly safety training meetings on safety procedures and IRMA safety documentation.

Staff will provide to the public top-notch athletic fields and playground equipment / areas.

Staff will provide upgraded brochure and construct a cost saving initiative.

Staff will continue a working relationship with the Village Police and Fire Department regarding Recreation Center safety and emergency plans.

Staff will offer health and fitness workshops for local businesses.

Staff will offer a children's fitness program designed to improve the health and fitness which can curb obesity in children.

Staff will design a community fitness program that encourages Palos Park residents to walk and bike the paths of Palos Park.

Staff will develop a practical Training Guide to aid new basketball and soccer volunteers in coaching youth sports teams.

Staff will develop an annual event that recognizes value and contribution of department volunteers to the success of program and special events.

Staff will create a professional quality "Kidzone Informational Pamphlet" for interested parents.

Staff will create a plan to improve the Kidzone program curriculum and guidelines.

Staff will revamp Summer Day Camp.

Staff will expand the Dance Program by increasing the variety of dance curriculum and hiring additional qualified instructors.

Staff will hire, train, orientate, and supervise new Building Attendant(s) for effective center maintenance, room set-ups and take-downs.

Staff will develop a system for notifying the public of the facility hours within each program period and of any changes in those facility hours.

Staff will develop two front desk manuals:

- 1.) A guide of effective systems, processes, and procedures regarding Front Desk Operations.
- 2.) A guide of training processes for Front Desk Attendants.

Increase advertising revenue by soliciting ads for the seasonal brochure.

Continue to strengthen and expand community partnerships with the Library, the Center, and local Civic Groups.

Power wash and stain the Recreation Center shed.

Improve effective drainage to the Centennial Park center field

Develop and implement a variety of environmental education classes for youth and adults.

Seek out opportunities with Moraine Valley to offer fitness initiatives to residents at discounted prices.

Inclusion into "The Center" monthly newsletter for upcoming special events.

Inclusion into the Library monthly newsletter for upcoming special events.

VILLAGE OF PALOS PARK

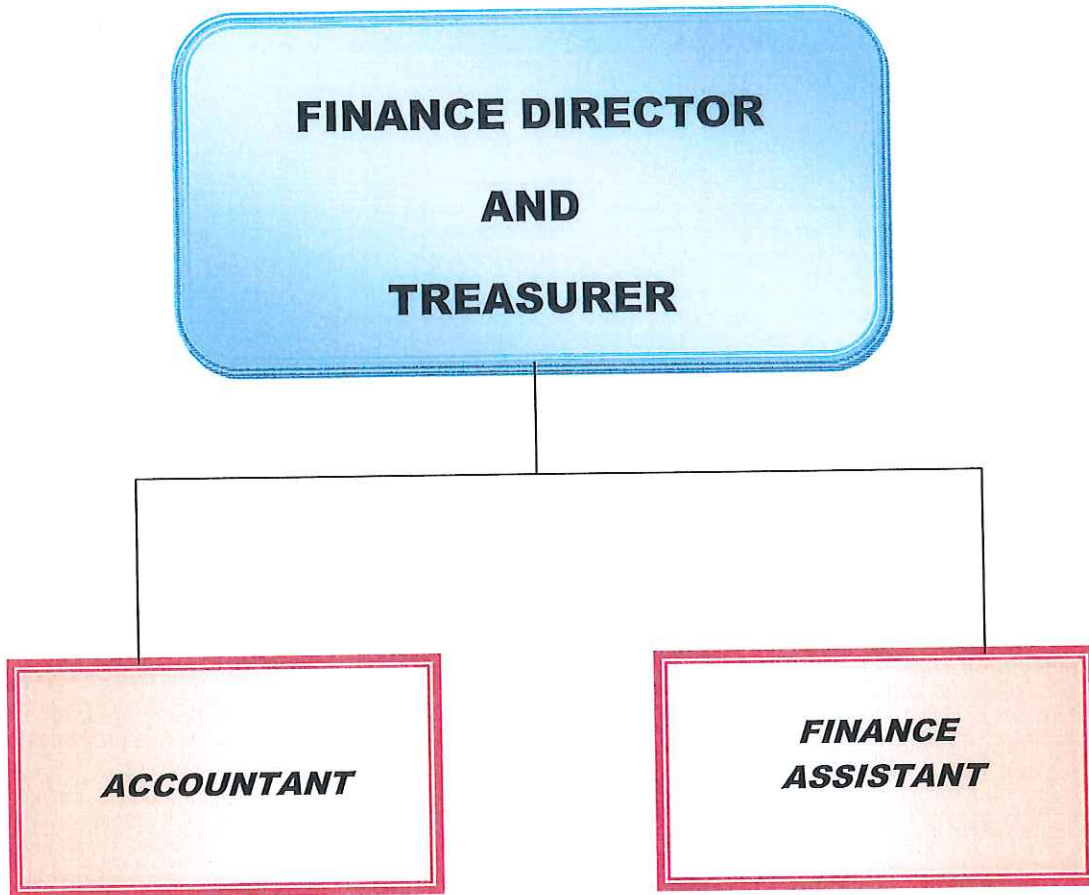
GENERAL FUND
RECREATION DEPARTMENT
PERFORMANCE MEASURES
FISCAL YEAR 2019

MEASUREMENT		FY2011 RESULTS	FY2012 RESULTS	FY2013 RESULTS	FY2014 RESULTS	FY2015 RESULTS	FY2016 RESULTS	FY2017 RESULTS	FY2018 RESULTS	FY2019 ESTIMATE
<i>Satisfaction rate on program survey with regard to:</i>										
1	Good value for the money	97%	92%	95%	95%	98%	92%	95%	94%	99%
2	Length of class	95%	96%	96%	99%	98%	96%	97%	95%	99%
3	Class size	93%	92%	95%	98%	97%	92%	95%	93%	98%
4	Condition of facility/equipment	89%	88%	95%	95%	100%	88%	93%	90%	100%
5	Instructor communicates effectively	99%	92%	92%	95%	100%	92%	95%	93%	100%
6	Instructor organization and knowledge	99%	96%	97%	97%	100%	96%	98%	95%	100%
7	Ease of registration (on-line)	98%	96%	97%	90%	100%	96%	96%	95%	100%
8	Customer service by recreation office staff	97%	92%	95%	96%	100%	92%	95%	96%	100%
9	Overall rating of class	95%	93.75%	95%	95.62%	98%	96%	96%	94%	99%

RECREATION DEPARTMENT FISCAL YEAR EXPENSES	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 BUDGET
SALARIES	123,315	126,907	139,659	155,035	169,528	232,614	237,938	215,404	228,455
BENEFITS	38,239	37,289	31,632	34,806	61,432	66,984	48,389	46,588	60,848
CONTRACTUAL	61,035	62,563	65,364	97,908	88,317	104,386	107,894	84,378	104,945
COMMODITIES	31,023	34,774	37,526	41,277	39,216	34,286	37,794	33,407	37,248
TOTAL RECREATION DEPARTMENT EXPENSES	\$ 253,612	\$ 261,533	\$ 274,181	\$ 329,026	\$ 358,493	\$ 438,271	\$ 432,015	\$ 379,777	\$ 431,496
<i>FY2019 PERCENTAGE DIFFERENCE</i>									13.62%

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2019 BUDGET PROJECTION	FY2018 BUDGET	FY2017 ACTUAL	FY2016 ACTUAL	FY2015 ACTUAL	FY2014 ACTUAL
RECREATION DEPARTMENT EXPENSES							
SALARIES							
01-26-40-4100	SALARIES FULL TIME	140,875	141,750	156,198	161,856	108,226	95,672
01-26-40-4150	SALARIES PART TIME	89,900	86,705	81,741	70,689	61,302	59,363
01-26-40-4200	SALARIES OVERTIME	0	0		69		
TOTAL SALARIES		230,775	228,455	237,937	232,614	169,528	155,035
BENEFITS							
01-26-50-5310	HEALTH - DENTAL INSURANCE	23,920	19,730	5,694	22,856	30,146	6,610
01-26-50-5302	LIFE INSURANCE	275	320	304	319	279	223
01-26-50-5330	IMRF	20,960	20,142	21,426	23,694	17,081	15,240
01-26-50-5340	EMPLOYEE ASSISTANCE PROGRAM	62	62	175	50	50	50
01-26-50-5350	SOCIAL SECURITY & MEDICARE	17,650	17,477	18,035	17,443	12,485	11,663
01-26-50-5360	UNEMPLOYMENT INSURANCE	1,050	3,117	2,756	2,623	1,360	1,021
TOTAL BENEFITS		63,907	60,848	48,390	66,965	61,433	34,807
CONTRACTUAL							
01-26-60-6000	IRMA CONTRIBUTIONS	2,400	2,918	2,400	3,446	2,721	18,935
01-26-60-6200	UMPIRES - REFEREES - SCOREKEEPERS	1,500	3,208	6,385	5,047	2,700	839
01-26-60-6220	CONTRACTUAL PERSONNEL	21,640	20,970	10,952	15,290	12,718	20,710
01-26-60-6500	CREDIT CARD / RECNET FEES	11,000	11,000	10,666	9,091	7,753	5,539
01-26-60-6540	LEGAL FEES - MISCELLANEOUS	250	500	2,724	225	78	156
01-26-60-6590	PUBLISHING / RECORDING				(78)	243	
01-26-60-6600	TRANSPORTATION - BUSES	1,500	2,500	2,543		1,073	
01-26-60-6700	VEHICLE MAINTENANCE & SUPPLIES	1,000	1,000	735	1,064	684	398.90
01-26-60-6705	OFFICE EQUIPMENT MAINTENANCE				78	37	30
01-26-60-6708	OPERATING EQUIPMENT MAINT	300	300	0	446	176	
01-26-60-6810	PROFESSIONAL DEVELOPMENT	2,500	3,500	2,950	1,220	1,735	865
01-26-60-6830	EQUIPMENT RENTAL	500	950	498	319	506	
01-26-60-6880	FACILITY RENTAL	200	5,500	5,828	3,446	4,670	6,404
01-26-60-6890	OTHER CONTRACTUAL SERVICES	18,000	13,000	14,951	10,406	11,051	5,365
01-26-60-6991	CONTRACTUAL PROGRAMS	35,000	39,607	47,261	54,386	41,892	36,676
TOTAL CONTRACTUAL		93,790	104,945	107,893	104,366	86,317	97,907
COMMODITIES							
01-26-70-7010	OFFICE SUPPLIES	1,000	1,000	1,209	884	918	727
01-26-70-7011	COMPUTER SUPPLIES	1,000	1,000	8	1,862	2,244	2,614
01-26-70-7020	PRINTING	1,000	2,000	896	1,406	100	157
01-26-70-7030	REC PROGRAM BOOKLET	6,500	7,100	6,574	4,657	8,053	7,207
01-26-70-7040	POSTAGE	1,500	1,600	1,389	1,607	2,108	2,110
01-26-70-7060	TRAVEL	400	400	383	539	180	
01-26-70-7080	VEHICLE FLUIDS	350	650	542	577	100	
01-26-70-7200	PHONE EXPENSE	2,500	750	832	468	312	611
01-26-70-7210	MOBILE TELECOMMUNICATIONS	1,800	1,900	1,823	1,716	1,469	1,054
01-26-70-7300	UNIFORMS	1,500	2,265	2,513	1,101	2,860	5,352
01-26-70-7310	TROPHIES	1,000	1,520	2,267	985	1,315	1,780
01-26-70-7340	PHOTO SUPPLIES	0	0	6			393
01-26-70-7500	SM OFFICE EQUIPMENT	250	460	241	263	311	292
01-26-70-7510	OPERATING EQUIPMENT					106	
01-26-70-7520	RECREATION EQUIPMENT	4,000	4,700	4,438	1,559	3,835	4,019
01-26-70-7522	CLASS / SPECIAL EVENT SUPPLIES	10,400	9,588	12,856	14,856	12,347	14,304
01-26-70-7920	MEDICAL FEES & SUPPLIES	500	575	849	144	107	109
01-26-70-7930	SODA POP PURCHASES						
01-26-70-7990	MISCELLANEOUS COMMODITIES	2,000	1,750	968	1,661	2,633	550
TOTAL COMMODITIES		35,700	37,248	37,794	34,285	39,216	41,277
TOTAL RECREATION DEPARTMENT EXPENSES		424,172	431,496	432,014	438,270	358,494	329,026

VILLAGE OF PALOS PARK



The Finance Department is responsible for coordinating and directing the financial activities of the Village including: maintaining the accounting system and related financial controls; managing revenue collections; accounts payable; payroll; cash management and investing funds; financial reporting; establishing and maintaining proper internal controls to safeguard Village assets; prepares the annual budget along with the Department Directors; and the coordination of the annual independent audit.

VILLAGE OF PALOS PARK
FINANCE DEPARTMENT
GOALS FOR FY2019

FINANCE DEPARTMENT

- Receive the Government Finance Officers Association's (GFOA) Certificate of Achievement for Excellence in Financial Reporting for the Comprehensive Annual Financial Report (CAFR) for FY2018.
- Prepare document for GFOA's Distinguished Budget Presentation Award for Fiscal Year 2019.
- Institute a program in which each department head works with his or her commissioner to define goals for the upcoming fiscal year and then present the report to the full Council.
- Institute a program in which each department head takes the previous year's goals and describes what was or was not accomplished on each item.
- Increase information in Quarterly Treasurer's Report and monthly financial cash position.
- Revamp the utility billing procedure and possibly the utility billing section of the Village Code to increase both efficiency and account receivables, with the longer-term goal of having the utility billing section of the Finance Department fund itself.
- Create a process for tracking sales receipts of businesses in sales tax rebate agreements and bring the accounts payable in these accounts current.
- Research all closed Special Assessments that still have positive fund balances to see if there were any receipts that were not properly attributed to that fund in an effort to reduce the fund balance and bring the monies into the General Fund, Sewer Fund, or Water Fund.
- Examine inconsistencies between the personnel manual and the Village Code with respect to work week hours, overtime, and comp time. Work with the Village Manager to make a recommendation to the Village Council to upgrade these documents to both resolve these differences and to reflect current trends.
- Make a new timesheet spreadsheet for all employees to enable more accurate and uniform recording of hours worked and to reduce internal payroll processing time.
- Create a new comp time tracking spreadsheet for full-time exempt employees to more accurately track hours that may roll off due to the 35 hour or 90 day maximums.
- Continue to receive an unqualified audit opinion and minimal management letter comments.

VILLAGE OF PALOS PARK

GENERAL FUND
FINANCE DEPARTMENT
PERFORMANCE MEASURES
FISCAL YEAR 2019

MEASURE	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2018 ESTIMATE
Complete 100% of bank reconciliations by end of the month received (<i>efficiency</i>)	100% Achieved	100% Achieved	100% Achieved	100% Achieved	100% Achieved	100% Achieved	100% Achieved	100% Achieved	100% <i>Estimate</i>
Prepare budget for Council approval prior to start of the Fiscal Year (<i>efficiency</i>)	100% Achieved	100% Achieved	100% Achieved	100% Achieved	100% Achieved	100% Achieved	100% Achieved	100% Achieved	100% <i>Achieve</i>
Obtain GFOA Certificate of Achievement Award for Financial Reporting (<i>outcome</i>)	100% Achieved	100% Achieved	100% Achieve	100% Achieve	100% Achieve	100% Achieve	100% Achieve	100% Achieve	100% <i>Achieve</i>
Obtain GFOA Certificate of Achievement Award for Budget Reporting (<i>outcome</i>)	Not Submitted	100% Achieved	100% Achieved	100% Achieved	100% Achieved	100% Achieved	100% Achieved	100% Achieved	100% <i>Achieve</i>
Actual Expenditures as a % of Budget (<i>efficiency</i>)	100.20%	94.52%	44.30%	95.40%	80.80%	92.10%	90.10%	91.80%	95% <i>Estimate</i>
Number of Payroll checks issued (<i>output</i>)	597	606	610	398	393	514	301	300	250
Number of Payroll direct deposits issued (<i>output</i>)	1,199	1,245	1,240	1,523	1,538	1,531	1,731	1,710	1,750
Number of Accounts Payable checks issued (<i>output</i>)	2,091	2,132	2,175	2,150	2,044	2,023	1,952	1,857	1,850

FINANCE DEPARTMENT FISCAL YEAR EXPENSES	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 BUDGET
SALARIES	125,397	110,355	110,355	77,712	79,274	80,531	81,975	84,577	87,115
BENEFITS	37,771	32,120	29,221	22,374	22,689	22,036	22,860	22,387	24,513
CONTRACTUAL	322,507	333,138	47,788	48,062	49,571	43,391	51,061	52,513	53,675
COMMODITIES	2,468	1,652	6,670	2,312	4,435	1,934	3,024	3,706	3,085
TRANSFERS OUT	42,895	49,560	48,798	57,110	64,932	174,731	52,280	54,323	53,966
TOTAL FINANCE DEPARTMENT EXPENSES	\$ 531,038	\$ 526,825	\$ 242,832	\$ 207,570	\$ 220,901	\$ 322,623	\$ 211,201	\$ 217,507	\$ 222,354
FY2019 PERCENTAGE DIFFERENCE									2.23%

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2019 BUDGET PROJECTION	FY2018 BUDGET	FY2017 ACTUAL	FY2016 ACTUAL	FY2015 ACTUAL	FY2014 ACTUAL
FINANCE DEPARTMENT EXPENSES							
SALARIES							
01-29-40-4100	SALARIES FULL TIME	71,250	69,525	67,768	66,425	64,872	63,600
01-29-40-4150	SALARIES PART TIME	15,865	15,480	14,210	14,471	14,402	14,112
01-29-40-4200	SALARIES OVERTIME						
TOTAL SALARIES		87,115	85,005	81,978	80,896	79,274	77,712
BENEFITS							
01-29-50-5310	HEALTH - DENTAL INSURANCE	6,703	7,189	4,922	5,093	5,969	5,664
01-29-50-5320	LIFE INSURANCE	80	108	85	80	98	101
01-29-50-5330	IMRF	10,875	10,201	10,656	10,410	10,655	10,468
01-29-50-5340	EMPLOYEE ASSISTANCE PROGRAM	50	50	175	50	50	50
01-29-50-5350	SOCIAL SECURITY & MEDICARE	6,685	6,503	6,491	5,780	5,579	5,737
01-29-50-5360	UNEMPLOYMENT INSURANCE	140	480	530	623	341	356
TOTAL BENEFITS		24,513	24,531	22,859	22,036	22,689	22,314
CONTRACTUAL							
01-29-60-6000	IRMA CONTRIBUTIONS	1,050	1,277	1,050	1,260	1,190	3,411
01-29-60-6540	LEGAL FEES-MISCELLANEOUS	250	2,000	2,013		980	545
01-29-60-6560	AUDITING SERVICES	25,000	24,665	22,760	20,725	24,950	26,550
01-29-60-6565	ACCOUNTING SERVICES			675	2,300		1,500
01-29-60-6570	PAYROLL SERVICES	6,850	7,800	8,721	6,582	6,096	5,843
01-29-60-6590	PUBLISHING / RECORDING	900	990	996	976	1,009	682
01-29-60-6705	OFFICE EQUIPMENT MAINTENANCE						500
01-29-60-6810	PROFESSIONAL DEVELOPMENT	2,000	1,800	1,861	1,135	1,662	1,543
01-29-60-6910	BANK FEES	-	250	-	290	2,644	20
01-29-60-6920	CREDIT CARD FEES	350	350	346	325	662	302
01-29-60-6990	OTHER CONTRACTUAL SERVICES	17,275	17,000	14,520	9,778	10,377	7,065
TOTAL CONTRACTUAL		53,675	55,242	51,062	43,371	49,570	48,062
COMMODITIES							
01-29-70-7010	OFFICE SUPPLIES	200	450	853		376	1,048
01-29-70-7011	COMPUTER SUPPLIES	-	100	40	389	3,092	
01-29-70-7020	PRINTING	500	750	486	374	445	330
01-29-70-7035	PUBLICATIONS						157
01-29-70-7040	POSTAGE				7	13	7
01-29-70-7080	TRAVEL	285	200	353	82	26	159
01-29-70-7200	PHONE EXPENSE	2,000	850	1,312	788	312	611
01-29-70-7500	OFFICE EQUIPMENT		150	-		139	
01-29-70-7990	MISCELLANEOUS COMMODITIES	100	100	-		32	
TOTAL COMMODITIES		3,085	2,600	3,024	1,640	4,435	2,312
TRANSFER OUT							
01-29-90-9003	TRANSFER TO SPECIAL EVENT FUND	6,500	3,500	3,043	16,000	10,500	10,500
01-29-90-9030	TRANSFER TO 1/2% SALES TAX FUND			-	100,000		
01-29-90-9040	TRANSFER TO LAND ACQUISITION	44,966	44,966	38,737	37,231	11,732	4,110
01-29-90-9044	TRANSFER TO CAPITAL PROJECTS FUND			10,000	20,000	40,000	40,000
01-29-90-9054	TRANSFER TO MCCORD FUND	2,500	21,000	2,500	2,600	2,700	2,500
TOTAL TRANSFER OUT		53,966	69,466	52,280	174,731	64,932	57,110
TOTAL FINANCE DEPARTMENT EXPENSES		222,354	236,844	211,201	322,674	220,901	207,569

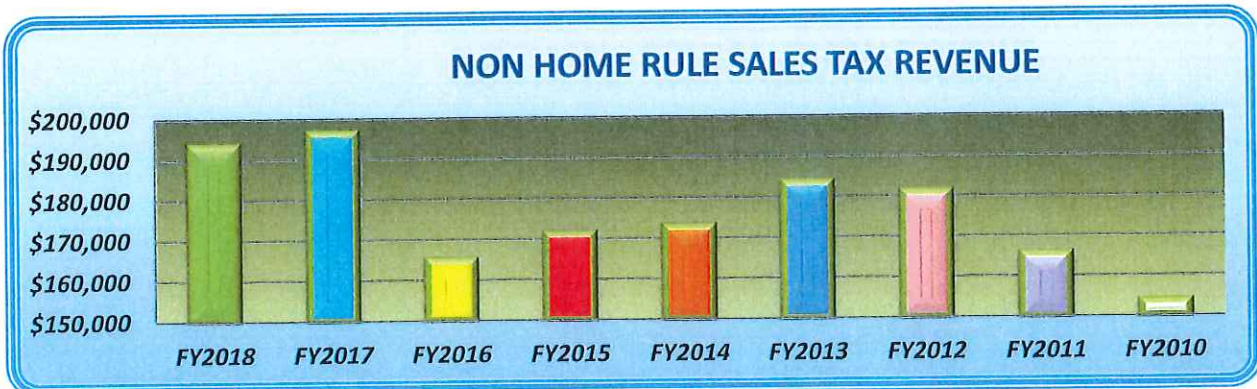
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2019 BUDGET PROJECTION	FY2018 BUDGET	FY2017 ACTUAL	FY2016 ACTUAL	FY2015 ACTUAL	FY2014 ACTUAL
SLUIS PROPERTY EXPENSES							
CONTRACTUAL							
01-30-60-6540	LEGAL FEES - MISCELLANEOUS						
01-30-60-6990	OTHER CONTRACTUAL SERVICES	2,500	500	3,336	1,526	676	827
TOTAL CONTRACTUAL		2,500	500	3,336	1,526	676	827
COMMODITIES							
01-30-70-7990	MISCELLANEOUS COMMODITIES			0	22	90	174
MISCELLANEOUS COMMODITIES		0	0	0	22	90	174
TOTAL SLUIS PROPERTY EXPENSES		2,500	500	3,336	1,548	766	1,001
VOPP-DEBT OBLIGATIONS							
L/T DEBT OBLIGATIONS							
01-31-58-5800	L/T DEBT- SERVICE ISSUANCE FEE						
01-31-58-5820	K.A.C. INTALL CONTRACT - PRINCIPAL					225,000	215,000
01-31-58-5821	K.A.C. INSTALL CONTRT - INTEREST					6,750	12,125
01-31-58-5822	K.A.C. ANNUAL ADMN FEE						428
01-31-58-5823	SLUIS HOUSE - PRINCIPAL					75,000	23,000
01-31-58-5824	SLUIS HOUSE - INTEREST					3,415	4,807
01-31-58-5825	SLUIS HOUSE - ADMN FEE						428
01-31-58-5840	PW VEHICLE LEASE - PRINCIPAL						
01-31-58-5841	PW VEHICLE LEASE - INTEREST						
01-31-58-5842	PW VEHICLE LEASE - DOCUMENT FEE						
01-31-58-5843	CHIPPER LEASE / PURCHASE - PRINCIPAL						2,321
01-31-58-5844	CHIPPER LEASE / PURCHASE - INTEREST						23
01-31-58-5845	CHIPPER LEASE / PURCHASE - DOC FEE						
01-31-58-5850	WEP INSTALLMENT CONTRACT - PRINCIPAL						
01-31-58-5851	WEP INSTALLMENT CONTRACT - INTEREST						
01-31-58-5852	COMPUTER LEASE - PRINCIPAL						
01-31-58-5853	COMPUTER LEASE - INTEREST						
TOTAL LONG TERM DEBT OBLIGATIONS		-	-	-	-	310,165	258,133
CONTRACTUAL							
01-31-60-6002	T-MOBILE / OAK HILL CEM AGREEMENT	2,000	2,000	2,400	2,400	2,400	2,400
TOTAL CONTRACTUAL		2,000	2,000	2,400	2,400	2,400	2,400
TOTAL VOPP DEBT EXPENSES		2,000	2,000	2,400	2,400	312,565	260,533
PALOS PARK FESTIVALS							
CONTRACTUAL							
01-32-60-6000	ENTERTAINMENT EXPENSE	3,000	4,400	4,075			
01-32-60-6001	CHILDREN'S ACTIVITIES	750	1,000	1,019			
01-32-60-6002	EQUIPMENT EXPENSE	0	1,925	10,822			
01-32-60-6003	INSURANCE AND LIQUOR LICENSE	175	175	275			
01-32-60-6004	ADVERTISING AND PRINTING EXP	4,600	4,600	2,175			
TOTAL CONTRACTUAL		8,525	12,100	18,366			
COMMODITIES							
01-32-70-7000	BANNER AND SIGN EXPENSE	-	500	-			
01-32-70-7001	SUPPLIES AND PRIZE EXPENSE	3,000	9,950	2,559			
01-32-70-7002	LIQUOR EXPENSE	400	400	345			
TOTAL COMMODITIES		3,400	10,850	2,904			
TOTAL PALOS PARK FESTIVALS		11,925	22,950	21,270			
TOTAL GENERAL FUND EXPENDITURES		4,572,845	4,425,921	4,494,699	4,766,116	4,388,416	4,307,727
GENERAL FUND SURPLUS (DEFICIT)		34,525	73,614	(120,418)	(272,599)	17,519	(74,172)

VILLAGE OF PALOS PARK

NON-HOME RULE ½% SALES TAX FUND

The Non-Home Rule Sales Tax was approved via voter referendum in November, 2004. The additional sales tax revenues are restricted according to state law to *public infrastructure*. The revenues are used for projects; such as, paving shoulders along major streets in the Village or resurfacing a greater number of streets in conjunction with the annual Motor Fuel Tax resurfacing program.

NON HOME RULE SALES TAX REVENUE COLLECTIONS										
MONTH REVENUE RECEIVED	FY2019 AMOUNT PROJECTION	FY2018 AMOUNT RECEIVED	FY2017 AMOUNT RECEIVED	FY2016 AMOUNT RECEIVED	FY2015 AMOUNT RECEIVED	FY2014 AMOUNT RECEIVED	FY2013 AMOUNT RECEIVED	FY2012 AMOUNT RECEIVED	FY2011 AMOUNT RECEIVED	FY2010 AMOUNT RECEIVED
MAY	15,841.67	12,632.49	12,518.11	11,910.63	10,997.29	13,704.50	13,863.66	12,317.21	11,514.50	10,126.54
JUNE	15,841.67	12,982.68	15,395.57	12,937.73	14,030.65	14,259.61	14,547.35	17,024.68	10,754.69	12,487.01
JULY	15,841.67	14,102.79	13,598.53	16,351.78	17,148.00	14,375.30	16,901.58	15,591.00	12,269.83	13,770.31
AUGUST	15,841.67	16,465.55	18,066.14	13,174.49	14,967.05	14,591.27	15,853.79	15,619.00	14,800.36	13,671.03
SEPTEMBER	15,841.67	14,252.07	16,092.68	14,443.85	14,175.16	14,458.11	15,185.23	16,739.37	15,404.54	14,095.81
OCTOBER	15,841.67	16,286.30	18,062.55	15,625.52	14,982.06	13,901.69	15,051.74	15,072.05	13,966.17	14,047.84
NOVEMBER	15,841.67	21,205.05	18,032.34	12,495.61	17,302.44	13,586.59	14,660.89	15,691.86	13,882.48	12,643.95
DECEMBER	15,841.67	15,554.57	15,802.23	12,926.01	13,590.27	14,399.78	15,025.08	14,137.27	13,881.40	12,639.59
JANUARY	15,841.66	16,124.39	14,358.90	13,379.00	13,406.40	13,543.86	16,387.67	13,989.71	13,572.85	14,226.36
FEBRUARY	15,841.66	17,478.06	14,393.45	12,110.18	14,342.84	14,460.05	12,876.84	15,009.79	14,671.53	11,133.66
MARCH	15,841.66	19,344.32	27,266.47	17,131.60	14,609.95	16,404.00	18,967.04	16,347.61	16,994.12	14,261.99
APRIL	15,841.66	16,805.61	12,738.37	12,368.85	11,756.85	15,099.08	14,113.35	13,450.51	13,740.77	10,596.37
TOTAL	190,100.00	193,233.88	196,323.32	164,855.25	171,208.96	172,783.84	183,434.22	180,990.06	165,453.24	153,700.46



**FISCAL YEAR 2019
DEPARTMENT GOALS**

FUND 23 – ½% SALES TAX FUND

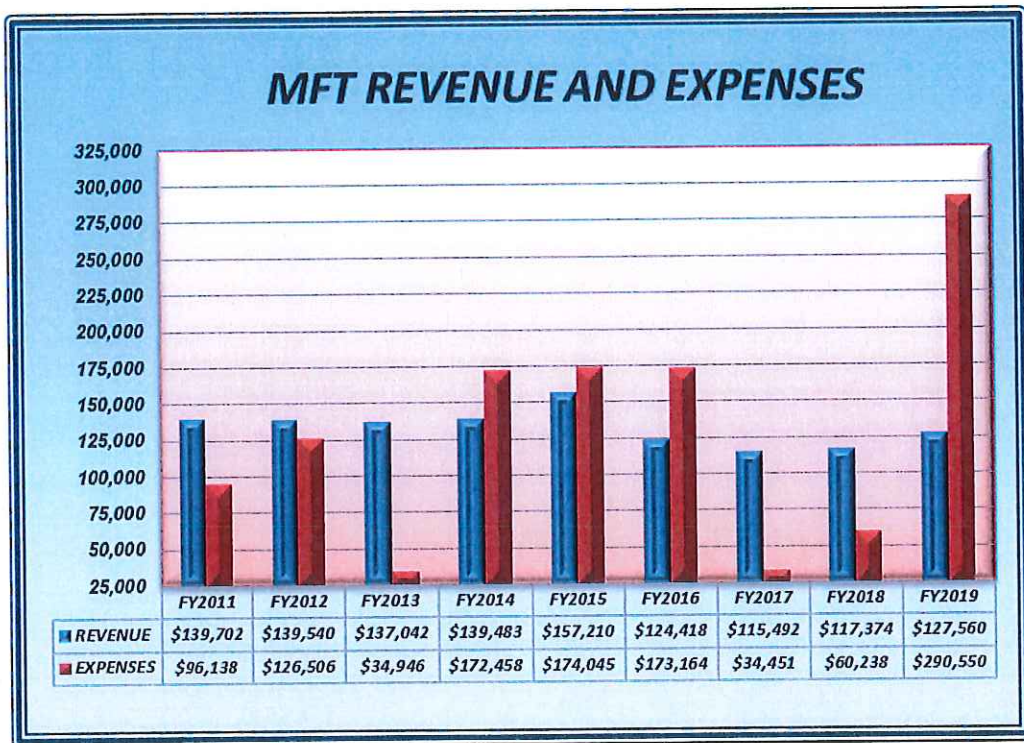
	2019 MEASUREMENT
1	Complete schedule drainage projects
2	Purchase equipment and tools necessary for street repairs and drainage projects.
3	Design and implement a paving program. ½% Sales Tax Funds will be used along with MFT Funds for the 19-00000-01GM Paving Project. The paving project will include the paving of 2.8885 miles (15,251 feet of roadway.)

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2019 BUDGET PROJECTION	FY2018 BUDGET	FY2017 ACTUAL	FY2016 ACTUAL	FY2015 ACTUAL	FY2014 ACTUAL
1/2% SALES TAX FUND -- FUND 23							
TAXES							
23-00-10-1701	SALES TAX FOR INFRASTRUCTURE	190,100	182,350	196,323	151,569	171,209	172,784
LOANS							
23-00-11-1110	LOAN / BOND PROCEEDS						
23-00-14-1400	STATE GRANTS						
23-00-14-1401	FEDERAL GRANTS						
23-00-19-1950	STREET REPAIR OR DAMAGE REIMB			1,207			
INTEREST							
23-00-20-2001	ILLINOIS FUNDS INTEREST	4,000	1,825	1,644	421	54	61
TRANSFER-IN							
	TRANSFER FROM SEWER FUND	75,000					
	TRANSFER FROM WATER FUND	100,000					
23-00-21-2300	TRANSFER FROM GENERAL FUND				100,000		
TOTAL 1/2% SALES TAX REVENUE		369,100	184,175	199,174	251,990	171,263	172,784
DEBT SERVICE							
23-24-58-5800	PRINCIPAL PAYMENT				4,042	3,915	11,441
23-24-58-5801	INTEREST PAYMENT				82	243	1,032
TOTAL DEBT SERVICE PAYMENTS		-	-	-	4,124	4,158	12,473
CONTRACTUAL							
23-24-60-6605	ENGINEER REVIEW AND INSPECTION		3,000		1,000		1,005
TOTAL CONTRACTUAL		-	3,000	-	1,000	-	1,005
COMMODITIES							
23-24-70-7510	OPERATING EQUIPMENT		4,000	1,125	2,741	4,657	
23-24-70-7990	MISCELLANEOUS COMMODITIES					500	
TOTAL COMMODITIES		-	4,000	1,125	2,741	5,157	-
CAPITAL EXPENDITURES							
23-28-80-8010	OPERATING EQUIPMENT		15,000	34,704	9,347	9,132	
23-28-80-8040	VEHICLES					5,661	
23-28-80-8060	STREETS - ROAD RESURFACE	320,000	200,000	-	158,230	161,478	79,021
TOTAL CAPITAL EXPENDITURES		320,000	215,000	34,704	167,577	176,271	79,021
CAPITAL EXPENDITURES -- PUBLIC WORKS							
23-28-84-8110	BUILDING IMPROVEMENTS	15,000	10,000				11,703
23-28-84-8020	DRAINAGE	30,000	35,000	28,292	29,945	27,080	28,119
23-28-84-8060	STREETS	35,000	45,000	22,556	28,489	45,678	10,260
TOTAL CAPITAL EXPENDITURES - PUBLIC WORKS		80,000	90,000	50,848	58,434	72,758	50,082
TOTAL 1/2% SALES TAX EXPENDITURES		400,000	312,000	86,677	233,875	258,344	142,582
1/2% SALES TAX SURPLUS (DEFICIT)		(30,900)	(127,825)	112,497	18,115	(87,081)	30,203

VILLAGE OF PALOS PARK

MOTOR FUEL TAX FUND

The Motor Fuel Tax Fund (MFT) is established in accordance with State Law as a means of accounting for maintenance and construction costs for street, roads and transportation projects; subject to approval by the Illinois Department of Transportation. Its primary source of revenue is the Village's pro-rata share of the State's Motor Fuel Tax. The purpose of this fund is to provide essential maintenance operations and capital improvement of the Village's public street system and related infrastructure.



**FISCAL YEAR 2019
DEPARTMENT GOALS**

FUND 24 - MOTOR FUEL TAX FUND (MFT)

	2019 MEASUREMENT
1	Continue to maximize MFT Fund for eligible maintenance items.
2	Purchase of salt and Therma Point to provide snow and ice control.
3	Purchase hot mix and cold mix bituminous materials for street patching.
4	Purchase street signs to meet new FHWA requirements.
5	Implement pavement rehab program including crack sealing and minor surface improvements.

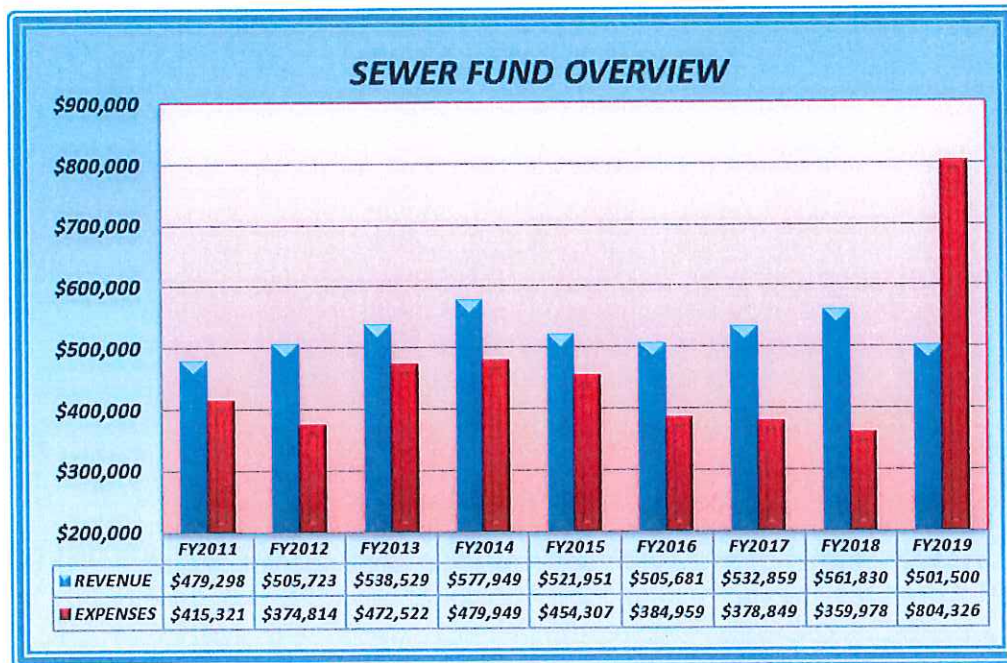
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2019 BUDGET PROJECTION	FY2018 BUDGET	FY2017 ACTUAL	FY2016 ACTUAL	FY2015 ACTUAL	FY2014 ACTUAL
MFT FUND -- FUND 24							
TAXES							
24-00-10-1040	MOTOR FUEL TAX -- \$25.75 X 4847	124,810	125,000	114,387	117,481	157,175	139,425
REIMBURSEMENTS							
24-00-18-1829	MISCELLANEOUS REIMBURSEMENTS						
INTEREST							
24-00-20-2001	ILLINOIS FUNDS INTEREST	2,750	1,200	1,105	244	36	59
TRANSFER IN							
24-00-21-2000	TRANSFER FROM EXACTION FEE FUND	-	-	-	-	-	-
24-00-21-2101	TRANSFER FROM GENERAL FUND	-	-	-	-	-	-
24-00-21-2300	TRANSFER FROM 1/2% SALES TAX FUND	-	-	-	-	-	-
TOTAL MFT FUND REVENUE		127,560	126,200	115,492	117,725	157,211	139,483
CONTRACTUAL							
24-24-60-6605	ENGINEER REVIEW & INSPECTION			0			
24-24-60-6990	OTHER CONTRACTUAL SERVICES						
TOTAL CONTRACTUAL		-	-	-	0	-	-
COMMODITIES							
24-24-70-7700	STREET MAINTENANCE & SUPPLIES	100,550	108,550	34,451	68,551	72,308	92,458
24-24-70-7710	STREET SIGN MAINT & SUPPLIES	10,000	10,000	-	3,797	6,518	10,000
24-24-70-7980	MISCELLANEOUS COMMODITIES						
TOTAL COMMODITIES		110,550	118,550	34,451	72,348	78,826	102,458
CAPITAL EXPENDITURES							
24-24-80-8040	STORM SEWERS						
24-24-80-8060	STREETS	180,000	100,000	-	101,500	95,219	70,000
TOTAL CAPITAL EXPENDITURES		180,000	100,000	-	101,500	95,219	70,000
TRANSFER OUT							
24-24-90-9010	TRANSFER TO GENERAL FUND	-	-	-	-	-	-
TOTAL MFT FUND EXPENDITURES		290,550	218,550	34,451	173,848	174,045	172,458
MFT FUND SURPLUS (DEFICIT)		(162,990)	(92,350)	81,041	(56,123)	(16,834)	(32,975)

VILLAGE OF PALOS PARK

SEWER FUND

The Sewer Fund is an enterprise fund that accounts for the income, expense, assets, and liabilities of financing specific services to the public, where the Village intends to recover the costs of providing this service through user charges; this means, user fees are collected which in turn are used to fund costs associated with its operation and maintenance. The Sewer Department operates and maintains sanitary sewer collection mains, and the pumping stations in the Village. Money in this Fund shall be used solely to pay the administrative and operations costs of the department.

The Sewer Fund is budgeted for \$501,500 in revenues and \$804,326 in expenditures, with a projected \$302,826 reserves reduction at the end of Fiscal Year 2019. The Sewer Fund will be investing in some capital expenditures for utility improvements for the coming fiscal year; which will include the replacement of a sewer line, controls replacements, and retro-fitting cameras to catch sight of needed repairs in the sewer lines.



**FISCAL YEAR 2019
DEPARTMENT GOALS**

FUND 51 – SEWER FUND

	2019 MEASUREMENT
1	Continue monitoring of sewer system to locate infiltration issues and implement long term plan for repair or elimination to stay ahead of new limitations proposed by IEPA and MWRDGC.
2	Begin televising in areas where infiltration has been identified (10% of area.)
3	Continue to find permanent solutions to continual problems with sewage lift stations including retrofitting existing pumps to be more efficient and handle larger solids, pump replacement, trash collection systems, and installation of on-site natural gas generators.
4	Continue to monitor on-site sanitary systems in compliance with IEPA regulations.
5	Offer training opportunities to staff to sharpen skills and acquire additional skills.
6	Continue to stress the importance of working productively in a safe working environment with tool box talks and training.
7	<ul style="list-style-type: none"> • Improve Communication with private sewage disposal system owners. • Stress importance of maintaining system to avoid discharging contaminants into waterways. • Work with owners to complete necessary repairs.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2019 BUDGET PROJECTION	FY2018 BUDGET	FY2017 ACTUAL	FY2016 ACTUAL	FY2015 ACTUAL	FY2014 ACTUAL
SEWER FUND -- FUND 51							
LOAN PROCEEDS							
51-00-11-1110	LOAN / BOND PROCEEDS						
UTILITY INCOME							
51-00-17-1730	SEWER RECEIPTS	340,000	340,000	338,070	336,779	358,976	383,231
51-00-17-1770	BOND COLLECTION FEE	130,000	130,000	132,100	132,701	131,953	132,185
51-00-17-1799	LATE PAYMENT PENALTY	700	150	163	189	304	
TOTAL UTILITY INCOME		470,700	470,150	470,333	469,669	491,233	515,416
MISCELLANEOUS REIMBURSEMENTS							
51-00-18-1829	MISCELLANEOUS REIMBURSEMENTS	0	0	0			
MISCELLANEOUS INCOME							
51-00-19-1931	SALE OF VILLAGE EQUIPMENT	0	0	0			
51-00-19-1959	MISCELLANEOUS INCOME	0	0	0			
51-00-19-1975	CONTRIBUTED REVENUE	0	0	0			
TOTAL MISCELLANEOUS INCOME		-	-	-			
INTEREST INCOME							
51-00-20-2001	ILLINOIS FUNDS INTEREST		350	326	162	18	44
51-00-20-2114	INCOME / LOSS - DEAN WITTER INVEST	0	0	0			
TOTAL INTEREST INCOME		-	350	326	162	18	44
TRANSFER IN							
51-00-21-2152	TRANSFER FROM WATER FUND	30,000	30,000	30,000	30,000	30,000	30,000
TOTAL TRANSFER IN		30,000	30,000	30,000	30,000	30,000	30,000
PERMITS							
51-00-30-3000	SEWER PERMIT	800	400	750	800	700	1,200
51-00-30-3060	SEWER TAP IN FEE			31,450	6,373		31,289
TOTAL PERMITS		800	400	32,200	7,173	700	32,489
TOTAL SEWER FUND REVENUE		501,500	500,900	532,859	507,004	521,951	577,949

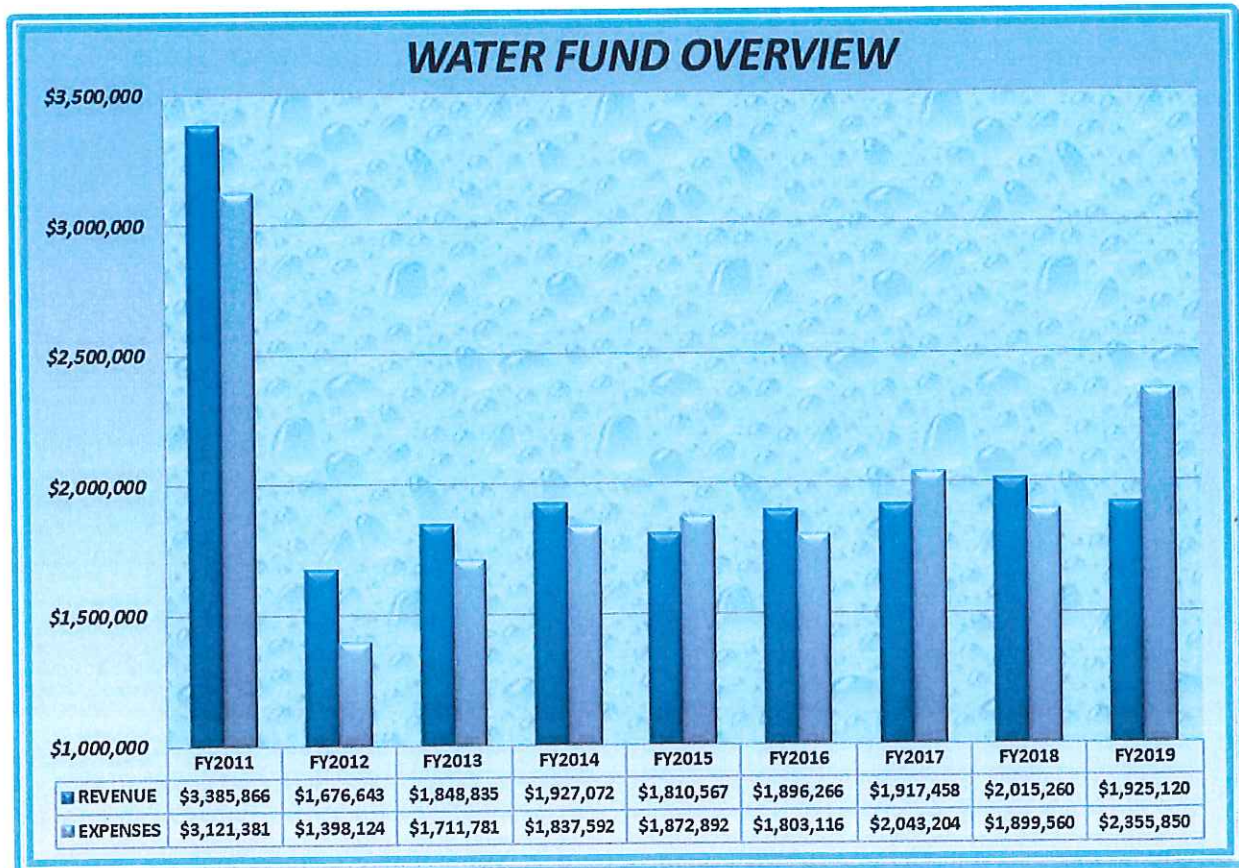
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2019 BUDGET PROJECTION	FY2018 BUDGET	FY2017 ACTUAL	FY2016 ACTUAL	FY2015 ACTUAL	FY2014 ACTUAL
SALARIES							
51-24-40-4100	SALARIES FULL TIME	129,913	115,052	103,855	109,560	85,139	78,197
51-24-40-4150	SALARIES PART TIME	11,289	11,515	8,145	987	6,732	25,862
51-24-40-4200	SALARIES OVERTIME	15,000	15,000	14,399	12,716	11,984	13,132
TOTAL SALARIES		156,202	141,567	126,399	123,263	103,855	117,192
BENEFITS							
51-24-50-5310	HEALTH - DENTAL INSURANCE	22,179	20,107	18,516	17,346	23,746	26,002
51-24-50-5320	LIFE INSURANCE	0	200	0	0	189	200
51-24-50-5330	IMRF	19,095	16,618	16,267	15,312	13,957	15,531
51-24-50-5340	EMPLOYEE ASSISTANCE PROGRAM	31	31	41	41	42	42
51-24-50-5350	SOCIAL SECURITY & MEDICARE	11,686	10,594	9,335	8,972	7,563	8,601
TOTAL BENEFITS		52,991	47,550	44,159	41,671	45,497	50,375
DEBT SERVICE							
51-24-58-5800	PRINCIPAL PAYMENT	39,200	39,200	39,200		36,200	36,200
51-24-58-5801	INTEREST PAYMENT	4,505	4,827	6,345	7,833	9,182	10,504
51-24-58-5803	PRINCIPAL PAYMENT				2,021	1,957	5,721
51-24-58-5804	INTEREST PAYMENT				41	122	516
51-24-58-5810	FISCAL AGENT FEES	778	778	778	716	778	428
TOTAL DEBT SERVICE		44,483	44,805	46,323	10,611	48,239	53,368
CONTRACTUAL							
51-24-60-6000	IRMA CONTRIBUTIONS	2,100	2,554	2,100	2,520	2,381	7,756
51-24-60-6100	NPDES PHASE II COMPLIANCE	2,000	2,000	0		13	1,000
51-24-60-6400	ELECTRIC	15,000	16,000	16,665	16,218	15,950	14,606
51-24-60-6410	NICOR	2,500	2,500	2,211	1,987	1,408	2,180
51-24-60-6540	LEGAL FEES - MISCELLANEOUS	500					
51-24-60-6590	PUBLISHING						100
51-24-60-6600	PLAN & REVIEW INSPECTION	2,500	2,500	0			
51-24-60-6605	ENGINEER REVIEW & INSPECTION	2,000	2,000	0	480	1,600	198
51-24-60-6630	SEWER CONNECTION INSPECTIONS						
51-24-60-6708	OPERATING EQUIPMENT MAINT	20,000	20,000	16,433	7,528	9,251	7,971
51-24-60-6720	PUMP MAINTENANCE & SUPPLIES	35,000	50,000	24,519	58,411	67,918	38,755
51-24-60-6740	SEWER / DRAINAGE MAINT - SUPPLIES	20,000	20,000	11,113	3,828	2,647	24,395
51-24-60-6810	PROFESSIONAL DEVELOPMENT	1,500	1,500	0		1,818	
51-24-60-6990	OTHER CONTRACTUAL SERVICES	20,500	15,000	13,614	12,144	10,043	8,892
TOTAL CONTRACTUAL		123,600	134,054	86,655	103,117	113,029	106,052
COMMODITIES							
51-24-70-7010	OFFICE SUPPLIES	200		0			
51-24-70-7011	COMPUTER SUPPLIES	3,500	2,000	0		1,222	
51-24-70-7020	PRINTING	1,000	1,000	462	456	459	3,157
51-24-70-7040	POSTAGE	0		0			
51-24-70-7080	VEHICLE FLUIDS	2,000	2,000	1,868	2,232	2,557	3,969
51-24-70-7200	PHONE EXPENSE	9,100	9,100	9,983	7,028	6,538	6,145
51-24-70-7210	MOBILE TELECOMMUNICATIONS	2,250	1,500	1,565	1,146	936	1,166
51-24-70-7300	UNIFORMS / PPE	2,000	2,000	1,902	772	1,495	611
51-24-70-7400	REFUNDS	0					
51-24-70-7510	OPERATING EQUIPMENT	7,000	7,000	3,303	3,364	801	3,213
51-24-70-7520	OPERATING SERVICES	5,000	6,000	6,268	7,404	181	145
51-24-70-7990	MISCELLANEOUS COMMODITIES	30,000	35,000	0			80
TOTAL COMMODITIES		62,050	65,600	25,351	22,402	14,189	18,486
CAPITAL EXPENDITURES							
51-24-80-7710	DEPRECIATION EXPENSE	-	-	-			
51-24-80-8010	OPERATING EQUIPMENT	10,000	20,000	103	142		
51-24-80-8011	EQUIPMENT (SCADA SYSTEM)	95,000	45,000	-			
51-24-80-8030	VEHICLES						14,084
51-24-80-8040	VEHICLES					5,661	
51-24-80-8110	BUILDING IMPROVEMENTS						
51-24-80-8140	UTILITY IMPROVEMENTS	150,000	150,000	14,861	32,837	88,838	83,337
TOTAL CAPITAL EXPENDITURES		255,000	215,000	14,964	32,979	94,499	97,421
TRANSFER OUT							
51-24-90-9010	TRANSFER TO GENERAL FUND	35,000	35,000	35,000	35,000	35,000	35,000
51-24-90-9030	TRANSFER TO 1/2% TAX FUND	75,000					
51-24-90-9027	TRANSFER TO ASSET FORFEITURE						2,055
51-24-90-9052	TRANSFER TO WATER FUND						
TOTAL TRANSFERS OUT		110,000	35,000	35,000	35,000	35,000	37,055
TOTAL SEWER FUND EXPENDITURES		804,326	683,576	378,850	369,043	454,308	479,949
SEWER FUND SURPLUS (DEFICIT)		(302,826)	(182,676)	154,009	137,959	67,643	98,000

VILLAGE OF PALOS PARK

WATER FUND

The Water Fund is an Enterprise Fund that establishes a separate financial reporting mechanism for which a fee is charged in exchange for goods or services, and in this particular fund water is provided for a fee. The Water Fund accounts for activities relating to operations of the Village's water system, and this fund is used to account for operational costs and maintenance associated with the water distribution system within the Village boundaries. Water supply, water purification, and water distribution are funded through user fees in this Fund. In addition to daily operations and routine maintenance, user fees fund capital improvement projects and debt service.

The Water Fund is budgeted for \$1,925,120 in revenue and \$2,355,850 in expenses in Fiscal Year 2019. The Water Fund expenses will exceed the projected revenue and is expected to reduce cash reserves to compensate for the deficit in FY2019. Although cash reserves will be utilized in this fiscal year, the Water Fund is financially viable and stable, and should have financial resources to continue operations well into the future. The Water Fund is projecting to spend \$216,000 for capital expenditures in this fiscal year. Capital Expenditures include infrastructure improvements in the Edelweiss Subdivision within the Village. In addition, various replacement pumps and a new SCADA computer server for improved water flow at the water reservoir station will be purchased in the coming fiscal year.



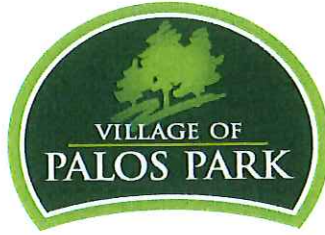
**FISCAL YEAR 2019
DEPARTMENT GOALS**

FUND 52 – WATER FUND

	2019 MEASUREMENT
1	Maintain and improve capability of Village water distribution system.
2	Continue to maintain and update information to GIS System.
3	Continue to replace or repair MXU reading devices as needed to maintain an efficient meter reading system.
4	Continue Fire Hydrant maintenance program.
5	Utilize the information provided in the water distribution study to plan for long term improvements to our system and provide data for the next water rate study,
6	Utilize the information provided in the water distribution study to engineer and plan for possible expansion.
7	Continue to utilize PW staff to identify and complete needed repairs when possible.
8	Offer training opportunities to staff to sharpen skills and acquire additional skills.
9	Continue to stress the importance of working productively in a safe working environment with tool box talks and training.
10	<ul style="list-style-type: none"> • Increase accountability for water usage. • Continue to replace older meters with newer meters that do a better job of reading low flows. • Continue replacing non-working reading devices.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2019 BUDGET PROJECTION	FY2018 BUDGET	FY2017 ACTUAL	FY2016 ACTUAL	FY2015 ACTUAL	FY2014 ACTUAL
WATER FUND -- FUND 52							
Water Fund Reserves		773,207	405,000	405,000	405,000	405,000	405,000
LOAN PROCEEDS							
52-00-11-1110	LOAN / BOND PROCEEDS	-	-	-	-	-	-
RENTAL INCOME							
52-00-16-1602	U.S. CELLULAR @ WATER TOWER						20,736
52-00-16-1603	AT&T / CINGULAR @ WATER TOWER	20,000	20,000	19,867	29,392	25,423	34,979
TOTAL RENTAL INCOME		20,000	20,000	19,867	29,392	25,423	55,715
UTILITY INCOME							
52-00-17-1760	WATER SALE RECEIPTS	1,750,000	1,650,000	1,691,228	1,711,221	1,608,645	1,656,967
52-00-17-1770	BOND COLLECTION FEES	125,620	125,620	136,251	135,904	136,043	135,547
52-00-17-1780	WATER SALES - PORTABLE HYDRANTS					500	
52-00-17-1790	CONSTRUCTION WATER SALES	500	400	800	800	600	
52-00-17-1799	LATE PAYMENT PENALTY	23,000	25,000	23,508	23,548	25,755	24,471
TOTAL UTILITY INCOME		1,899,120	1,801,020	1,851,787	1,871,473	1,771,543	1,816,985
MISCELLANEOUS REIMBURSEMENTS							
52-00-18-1815	UTILITY EXT REIMBURSEMENT					962	5,541
52-00-18-1816	HYDRANT CLAIM REIMBURSEMENT						1,000
52-00-18-1819	MISCELLANEOUS REIMBURSEMENTS			6,500			
TOTAL MISCELLANEOUS REIMBURSEMENTS		-	-	6,500	962		6,541
MISCELLANEOUS INCOME							
52-00-19-1931	SALE OF VILLAGE EQUIPMENT						
52-00-19-1959	MISCELLANEOUS INCOME			200	100		
52-00-19-1960	TURN ON - TURN OFF FEE	200	200	100	100	400	200
52-00-19-1975	CONTRIBUTED REVENUE						
TOTAL MISCELLANEOUS INCOME		200	200	300	200	400	200
INTEREST INCOME							
52-00-20-2001	ILLINOIS FUNDS INTEREST	1,500	900	909	409	52	63
52-00-20-2114	INC/LOSS - DEAN WITTER INVESTMENT	-	-	-	-	895	(1,734)
TOTAL INTEREST INCOME		1,500	900	909	409	947	(1,671)
PERMITS							
52-00-30-3040	WATER PERMITS	400	150	375	650	1,620	600
52-00-30-3045	IRRIGATION SYSTEM PERMITS	200	200	250	300	150	50
52-00-30-3050	WATER METER PURCHASES	3,500	5,000	7,576	5,190	5,484	4,445
52-00-30-3055	HYDRANT WATER SALES	200		0			
52-00-30-3060	WATER TAP IN FEE			29,896	2,803	5,000	44,217
TOTAL PERMITS		4,300	5,350	38,097	8,943	12,264	49,312
TOTAL WATER FUND REVENUE		1,925,120	1,827,470	1,917,459	1,911,379	1,810,567	1,927,072
SALARIES							
52-24-40-4100	SALARIES FULL TIME	354,194	330,269	307,639	312,787	272,053	259,666
52-24-40-4150	SALARIES PART TIME	22,818	23,233	16,538	7,555	15,061	40,848
52-24-40-4200	SALARIES OVERTIME	36,000	36,000	33,767	32,550	32,213	39,738
TOTAL SALARIES		413,012	389,502	357,944	352,892	319,327	340,251
BENEFITS							
52-24-50-5310	HEALTH - DENTAL INSURANCE	67,395	49,830	45,156	48,343	65,044	66,245
52-24-50-5320	LIFE INSURANCE	950	591	916	864	687	592
52-24-50-5330	IMRF	50,477	45,706	45,093	44,851	41,654	45,067
52-24-50-5340	EMPLOYEE ASSISTANCE PROGRAM	31	31	41	41	42	42
52-24-50-5350	SOCIAL SECURITY & MEDICARE	30,892	29,137	26,064	24,520	22,821	24,832
52-24-50-5360	UNEMPLOYMENT INSURANCE						
TOTAL BENEFITS		149,745	125,295	117,270	118,619	130,248	136,777
DEBT SERVICE							
52-24-58-5800	PRINCIPAL PAYMENT	30,800	30,800	30,800	6,144	28,800	28,800
52-24-58-5801	INTEREST PAYMENT	2,589	3,778	4,972	2,693	7,220	8,276
52-24-58-5802	FISCAL AGENT FEES	2,331	2,331	3,080	2,021	2,331	856
52-24-58-5803	PRINCIPAL PAYMENT					1,957	5,721
52-24-58-5804	INTEREST PAYMENT					41	516
52-24-58-5810	CONTRACTUAL AGREEMENT--OAK LAWN WATER AGREEMENT	75,000	15,850	7,565	15,849	10,730	20,814
52-24-58-5820	PRINCIPAL	1,584	10,560	10,560	10,560	10,560	10,560
52-24-58-5821	INTEREST	84	644	1,207	1,763	2,322	2,396
52-24-58-5822	PRINCIPAL	17,648	27,150	27,150	27,150	27,150	27,150
52-24-58-5823	INTEREST	847	2,150	3,463	4,757	6,060	7,363
52-24-58-5842	WATER RESERVOIR BOND - PRINCIPAL	80,000	75,000	75,000	70,000	70,000	65,000
52-24-58-5843	WATER RESERVOIR BOND - INTEREST	49,180	51,580	79,395	55,495	57,385	59,140
TOTAL DEBT SERVICE		260,043	219,843	243,192	196,473	224,637	236,592

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2019 BUDGET PROJECTION	FY2018 BUDGET	FY2017 ACTUAL	FY2016 ACTUAL	FY2015 ACTUAL	FY2014 ACTUAL
CONTRACTUAL							
52-24-60-6000	IRMA CONTRIBUTIONS	2,400	2,918	2,400	2,950	2,721	15,462
52-24-60-6400	COM ED / ELECTRICAL	26,000	27,000	30,375	28,415	31,239	29,629
52-24-60-6410	NI-GAS	2,500	2,500	2,985	2,219	2,965	2,949
52-24-60-6540	LEGAL FEES - MISCELLANEOUS	700	500	204	463	240	137
52-24-60-6590	PUBLISHING	1,000	1,000	527	520		
52-24-60-6600	PLAN REVIEW & INSPECTION			0	0	545	
52-24-60-6605	ENGINEER REVIEW & INSPECTION	3,500	1,000	0	396	1,597	3,923
52-24-60-6620	LAB INSPECTION FEES	3,000	3,000	1,554	1,496	1,134	1,195
52-24-60-6700	VEHICLE MAINTENANCE & SUPPLIES	5,000	5,000	3,381	4,676	4,426	3,448
52-24-60-6705	OFFICE EQUIPMENT MAINTENANCE	200	0	0	0		0
52-24-60-6708	OPERATING EQUIPMENT MAINT	12,000	10,000	6,320	2,379	2,911	12,340
52-24-60-6710	BUILDING MAINTENANCE - CONTRACTS	4,000	4,000	9,665	973	6,939	4,766
52-24-60-6711	BUILDING MAINTENANCE - SUPPLIES	2,000	2,500	1,259	1,880	2,233	6,010
52-24-60-6712	WATER TOWER MAINTENANCE - SUPPLIES	42,000	36,000	32,199	31,400	32,969	28,236
52-24-60-6720	PUMP MAINTENANCE & SUPPLIES	12,000	15,000	4,407	1,509	1,545	51,103
52-24-60-6750	WATER LINE MAINTENANCE & SUPPLIES	85,000	125,000	197,222	63,356	104,540	48,489
52-24-60-6752	WATER METER MAINTENANCE & SUPPLIES	12,750	3,200	14,334	12,116	7,506	9,617
52-24-60-6755	HYDRANT MAINTENANCE SUPPLIES	25,000	26,000	37,660	29,038	16,847	15,304
52-24-60-6756	HYDRANT CLAIM - REPAIR EXPENSE			0			4,802
52-24-60-6780	PUBLIC GROUNDS MAINTENANCE - SUPPLIES	3,500	5,000	1,736	147	970	625
52-24-60-6810	PROFESSIONAL DEVELOPMENT	3,500	3,500	348	259		195
52-24-60-6830	EQUIPMENT RENTAL						
52-24-60-6920	CREDIT CARD BANK FEES	5,000	10,150	8,483	7,283	5,577	5,173
52-24-60-6990	OTHER CONTRACTUAL SERVICES	48,400	36,000	41,097	28,366	29,694	22,517
TOTAL CONTRACTUAL		299,450	319,268	396,156	219,841	256,598	265,918
COMMODITIES							
52-24-70-7010	OFFICE SUPPLIES	0	500	0	350	102	
52-24-70-7011	COMPUTER SUPPLIES	2,500	2,400	549	1,259	2,267	1,526
52-24-70-7020	PRINTING	1,750	2,775	998	1,132	1,329	7,374
52-24-70-7035	PUBLICATIONS	500	500	0	274	505	
52-24-70-7040	POSTAGE	5,700	5,700	5,565	5,595	5,620	5,204
52-24-70-7051	WATER PURCHASES	700,000	675,000	676,482	663,441	621,377	605,260
52-24-70-7060	TRAVEL	250	400	181	53	107	202
52-24-70-7080	VEHICLE FLUIDS	8,000	6,500	5,467	7,896	11,399	9,378
52-24-70-7200	PHONE EXPENSE	7,000	7,000	6,903	5,279	5,605	6,297
52-24-70-7210	MOBILE TELECOMMUNICATIONS	4,750	4,500	4,285	3,768	2,500	2,157
52-24-70-7300	UNIFORMS	3,000	3,000	2,132	2,284	2,091	2,379
52-24-70-7340	PHOTO SUPPLIES - MAINTENANCE						
52-24-70-7400	REFUNDS	-		27.00	138.00	1,771	84
52-24-70-7500	SM OFFICE EQUIPMENT						1,179
52-24-70-7510	OPERATING EQUIPMENT	19,000	15,000	7,747	28,987	4,262	4,576
52-24-70-7515	WATER METERS	15,000	18,000	18,786	38,464	65,486	30,109
52-24-70-7520	OPERATING SERVICES					77	235
52-24-70-7760	JANITORIAL SUPPLIES			0			24
52-24-70-7920	MEDICAL FEES & SUPPLIES	150		0	34	409	100
52-24-70-7990	MISCELLANEOUS COMMODITIES	50,000	35,000	9,071	19,108	5,024	25,955
TOTAL COMMODITIES		817,600	776,275	738,193	778,062	729,829	702,041
CAPITAL EXPENDITURES							
52-24-80-8011	EQUIPMENT	75,000	15,000	0	2,598		
52-24-80-8020	OFFICE FURNITURE	6,000	6,000				
52-24-80-8040	VEHICLES			58,952		81,449	28,169
52-24-80-8110	BUILDING IMPROVEMENTS			18,640			0
52-24-80-8140	UTILITY IMPROVEMENTS	100,000	100,000	12,856	5,000	30,707	22,624
52-24-80-8142	RESERVOIR	35,000	35,000	0	15,210		3,166
TOTAL CAPITAL EXPENDITURES		216,000	156,000	90,448	22,808	112,156	53,959
52-24-90-9010	TRANSFER TO GENERAL FUND	70,000	70,000	70,000	70,000	70,000	70,000
52-24-90-9040	TRANSFER TO ASSET FORFEITURE						2,055
52-24-90-9030	TRANSFER TO 1/2% TAX FUND	100,000					
52-24-90-9051	TRANSFER TO SEWER FUND	30,000	30,000	30,000	30,000	30,000	30,000
TOTAL TRANSFER OUT		200,000	100,000	100,000	100,000	100,000	102,055
TOTAL WATER FUND EXPENDITURES		2,355,850	2,086,183	2,043,204	1,788,695	1,872,795	1,837,593
WATER FUND SURPLUS (DEFICIT)		(430,730)	(258,713)	(125,746)	122,686	(62,228)	89,479



VILLAGE OF PALOS PARK

OTHER FUNDS

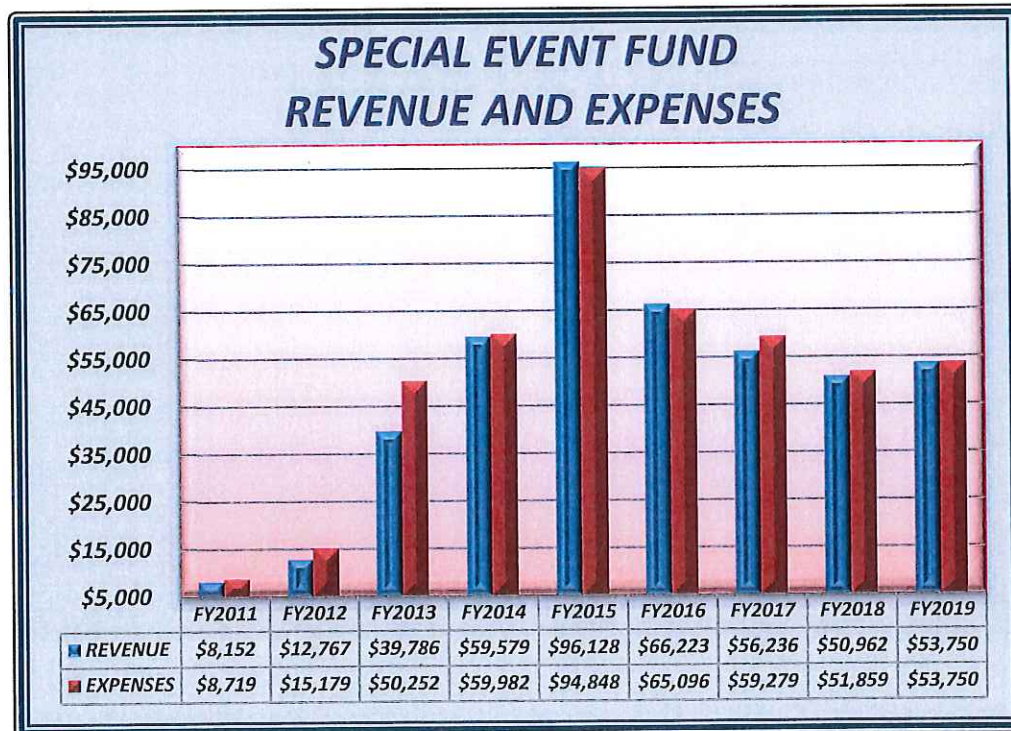
FUND 03	SPECIAL EVENTS FUND
FUND 10	LAND ACQUISITION and OPEN SPACES FUND
FUND 20	EXACTION FEE FUND
FUND 26	BEAUTIFICATION FUND
FUND 27	ASSET FORFEITURES FUND
FUND 44	CAPITAL PROJECTS FUND
FUND 50	REFUSE and RECYCLING FUND
FUND 53	COMMUTER PARKING LOT FUND
FUND 54	McCORD FUND
FUND 84	POLICE PENSION FUND

VILLAGE OF PALOS PARK

SPECIAL EVENT FUND

Many events are held throughout the year in the Village of Palos Park. Some of these events include: Autumn in the Park Festival; Concert in the Park; Hot Dog Day; Love the Park Art Fair; Concert at the Cliff; and the Holiday Market Tree Lighting Event. However, only the **Autumn in the Park Festival** is accounted for in the Special Event Fund. All of these events benefit the residents of Palos Park and the surrounding communities; in addition, these events are free to attend for the public and Village residents.

The Special Event Fund's primary source of revenue is generated at Autumn in the Park Festival through beverage sales, entry fees, event activity fees, and sponsors donations that cover a major portion the cost of the events. Expenses related to this fund include: entertainment, beverage purchases, supplies, prizes, and event activity expenses.

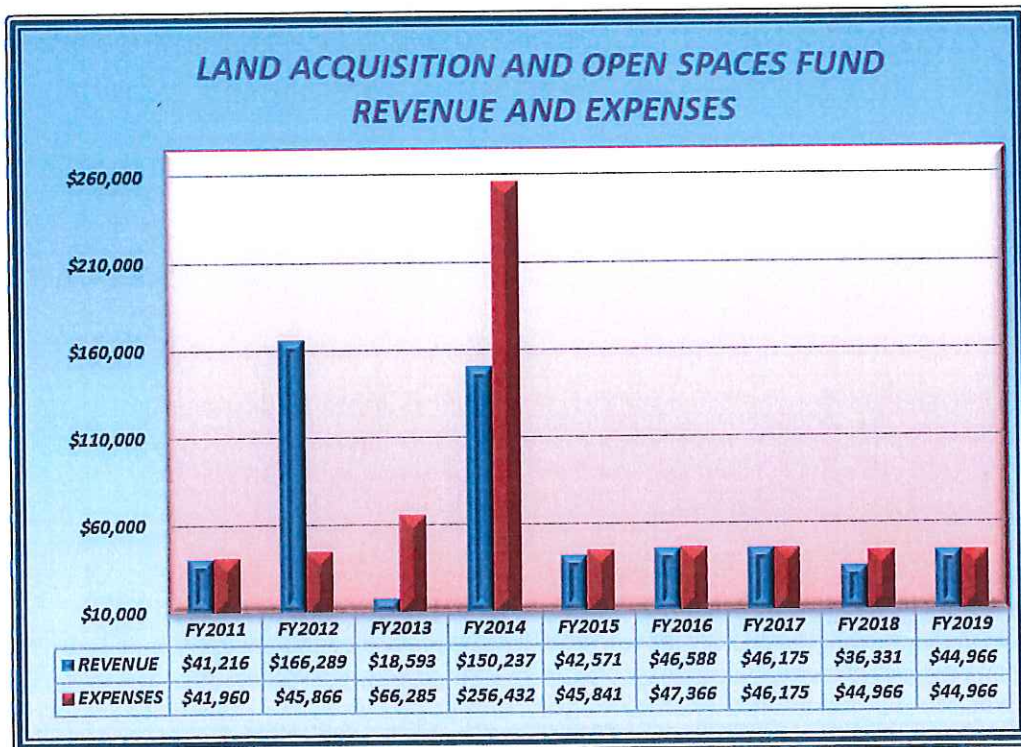


ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2019 BUDGET PROJECTION	FY2018 BUDGET	FY2017 ACTUAL	FY2016 ACTUAL	FY2015 ACTUAL	FY2014 ACTUAL
SPECIAL EVENT FUND -- FUND 03							
MISCELLANEOUS INCOME							
03-00-00-2112	GALA EVENT PAYMENTS					19,400	
03-00-19-1900	SPONSORS / DONATIONS / FUNDRAISERS	10,000	18,000	18,250	18,750	30,212	18,210
03-00-19-1901	VENDOR / MERCHANT FEES	3,000	3,000	3,000	2,280	2,150	2,725
03-00-19-1902	BEVERAGE SALES	25,000	24,000	23,564	20,634	23,814	13,469
03-00-19-1903	CHILI SALES	450	450	345	445	905	1,800
03-00-19-1904	CHILI ENTRY FEE	350	350	280	340	560	1,907
03-00-19-1905	YOUTH EVENTS	4,000	6,000	5,836	6,030		5,648
03-00-19-1906	YOUTH TICKET SALES					4,717	2,032
03-00-19-1907	BBQ RIB SALES	2,500	2,800	2,681	1,605	1,860	1,770
03-00-19-1908	BBQ ENTRY SALES	1,750	1,950	2,186	1,105	1,755	1,290
03-00-19-1909	WINE TASTING SALES						
03-00-19-1910	FALL FESTIVAL INCOME						
03-00-19-1959	MISCELLANEOUS INCOME	200	100	95	34	255	228
TOTAL MISCELLANEOUS INCOME		47,250	56,650	56,237	51,223	85,628	49,079
INTEREST INCOME							
03-00-20-2001	ILLINOIS FUND INTEREST	0	0	0	0		
TRANSFER IN							
03-00-21-0100	TRANSFER FROM GENERAL FUND	6,500	3,500	3,043	15,000	10,500	10,500
TOTAL SPECIAL EVENT FUND REVENUE		53,750	60,150	59,280	66,223	96,128	59,579
CONTRACTUAL							
03-24-60-6000	ENTERTAINMENT EXPENSE	13,000	11,450	10,150	19,850	15,775	16,600
03-24-60-6001	CHILDREN'S ACTIVITIES	1,000	8,100	8,148	7,414	6,449	2,258
03-24-60-6002	EQUIPMENT EXPENSE		150	120	435	445	874
03-24-60-6003	INSURANCE AND LIQUOR LICENSE	850	1,200	1,157	475	475	475
03-24-60-6004	ADVERTISING AND PRINTING	1,500	2,500	2,036	3,077	3,503	3,213
03-24-60-6005	CHILI COOK-OFF FEES	250	300	243	517	994	592
03-24-60-6006	DONATION						
03-24-60-6007	MOVIES IN THE PARK					376	
03-24-60-6009	EUROBUNGY EXPENSE					32,521	
03-24-60-6010	FALL FESTIVAL EXPENSES	4,500	4,500	4,495	6,727	17,194	6,790
03-24-60-6011	BBQ RIB EXPENSES	2,300	2,500	2,456	1,431	1,959	1,556
03-24-60-6830	EQUIPMENT RENTAL	23,300	22,000	23,549	17,296	6,529	12,985
TOTAL CONTRACTUAL		46,700	52,700	52,354	57,222	86,221	45,343
COMMODITIES							
03-24-70-7000	BANNER AND SIGNS	300	300	260	357		1,310
03-24-70-7001	SUPPLIES AND PRIZES	250	650	628	399	1,462	4,276
03-24-70-7002	LIQUOR PURCHASES	6,500	6,500	6,038	6,202	7,039	4,747
03-24-70-7003	POSTAGE						
03-24-70-7510	OPERATING EQUIPMENT					96	4,153
03-24-70-7990	MISC COMMODITIES			0	915	30	153
TOTAL COMMODITIES		7,050	7,450	6,926	7,873	8,627	14,639
TOTAL SPECIAL EVENT FUND EXPENDITURES		53,750	60,150	59,280	65,095	94,848	59,982
SPECIAL EVENT FUND SURPLUS (DEFICIT)		-	-	-	1,128	1,280	(403)

VILLAGE OF PALOS PARK

LAND ACQUISITION AND OPEN SPACES FUND

Open spaces in the Village of Palos Park, Cook County, and surrounding communities is rapidly dwindling. Open spaces buffers noise, reduces storm water runoff, provides a wildlife habitation, supports recreational activities, and improves the air and water quality. Open spaces also requires limited infrastructure and county services, so it contains the cost of a local government. The Land Acquisition and Open Spaces Fund gives residents a way to take direct, personal action to conserve the county's shrinking open space. Contributors gain the satisfaction of knowing that they are helping to guarantee a legacy of open space and parks in the Village of Palos Park for future generations to appreciate and enjoy. The primary source of revenue for this fund is through grants, donations, and sale of easement property owned by the Village. Expenses include the debt payments on the purchase of the property for the purpose of providing a park and open space to the village residents.



ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2019 BUDGET PROJECTION	FY2018 BUDGET	FY2017 ACTUAL	FY2016 ACTUAL	FY2015 ACTUAL	FY2014 ACTUAL
LAND ACQUISITION & OPEN SPACES FUND -- FUND 10							
BEGINNING BALANCE							
10-00-14-1400	STATE GRANTS						150,233
10-00-14-1401	FEDERAL GRANTS						
TOTAL GRANTS		-	-	-	-	-	150,233
MISCELLANEOUS INCOME							
10-00-19-1900	SALE OF VILLAGE LAND						
10-00-19-1901	DONATIONS						
TOTAL MISCELLANEOUS INCOME		-	-	-	-	-	
INTEREST INCOME							
10-00-20-2001	ILLINOIS FUNDS INTEREST	0	0	0			3.72
TRANSFER IN							
10-00-21-2000	TRANSFER FROM EXACTION FUND			9,438	9,357	30,839	
10-00-21-2000	TRANSFER FROM GENERAL FUND	44,966	44,966	36,737	37,231	11,732	
TOTAL LAND FUND REVENUE		44,966	44,966	46,175	46,588	42,571	150,237
L/T DEBT OBLIGATIONS							
10-00-58-5800	WEP DEBT CERT 2006 - PRINCIPAL	30,000	30,000	30,000	30,000	25,000	25,000
10-00-58-5801	WEP DEBT CERT 2006 - INTEREST	14,188	14,188	15,397	16,588	17,571	18,541
10-00-58-5802	WEP DEBT CERT 2006 - ADMN FEE	778	778	778	778	778	428
TOTAL LONG TERM DEBT EXPENSE		44,966	44,966	46,175	47,366	43,349	43,969
CONTRACTUAL							
10-00-60-6640	GRANT EXPENSE						212,463
10-00-60-6780	PUBLIC GROUNDS MAINT - SUPPLIES					2,493	
10-00-60-7990	MISC COMMODITIES						
TOTAL CONTRACTUAL		-	-	-	-	2,493	212,463
CAPITAL EXPENDITURES							
10-10-80-1000	LAND ACQUISITIONS						
TOTAL LAND FUND EXPENDITURES		44,966	44,966	46,175	47,366	45,842	256,432
LAND FUND SURPLUS (DEFICIT)		-	-	-	(778)	(3,271)	(106,195)
LAND FUND ENDING BALANCE				-	(778)	(3,271)	(106,195)

VILLAGE OF PALOS PARK

EXACTION FEE FUND

An exaction fee or impact fee is a fee that is imposed by the Village of Palos Park on a new residence or proposed development project to pay for all or a portion of the costs of providing public serves to the new development. Exaction fees are considered to be a charge on the new project or residence to help fund and pay for construction or needed expansion of offsite capital improvements. These fees are usually implemented to help reduce the economic burden on the local jurisdictions that are trying to deal with population growth within the Village of Palos Park. Exaction fees received are spent specifically on transportation or recreation improvements. The Village also receives exaction fees to support both grammar and high schools; as well as, the Village Library. These fees are forwarded directly to these organization when received by the resident or development.

FUND 20 -- EXACTION FEES				
REVENUE				
FISCAL YEAR	INTEREST EARNED	PARK DONATIONS	TRANSIT DONATIONS	TOTAL REVENUE
FY2010	149.37	2,129.60	1,996.50	4,275.47
FY2011	64.03	-	-	64.03
FY2012	-	4,664.47	2,657.37	7,321.84
FY2013	-	-	-	-
FY2014	-	-	-	-
FY2015	-	12,245.87	5,866.42	18,112.29
FY2016	-	9,357.00	-	9,357.00
FY2017	-	9,437.82	-	9,437.82
FY2018	-	9,673.76	-	9,673.76

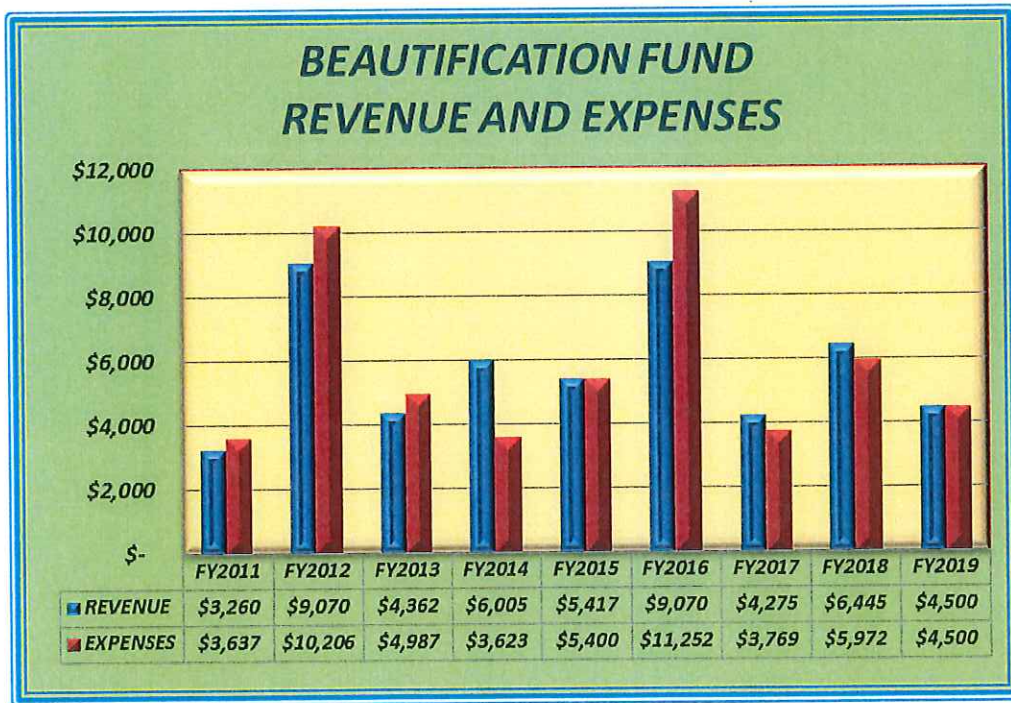
FUND 20 -- EXACTION FEES				
EXPENSES				
FISCAL YEAR	TRANSFER TO GENERAL FUND	TRANSFER TO OPEN LANDS FUND	TRANSFER TO MFT FUND	TOTAL REVENUE
FY2010	-	41,918.00	21,000.00	62,918.00
FY2011	-	41,182.00	-	41,182.00
FY2012	-	-	-	-
FY2013	-	-	-	-
FY2014	-	-	-	-
FY2015	-	30,838.66	-	30,838.66
FY2016	-	9,357.47	-	9,357.47
FY2017	-	9,437.82	-	9,437.82
FY2018	-	9,673.76	-	9,673.76

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2019 BUDGET PROJECTION	FY2018 BUDGET	FY2017 ACTUAL	FY2016 ACTUAL	FY2015 ACTUAL	FY2014 ACTUAL
EXACTION FEE FUND -- FUND 20							
<i>PRIOR YR EXACTION FUND SURPLUS CONTRIBUTED</i>		-	-	-			
<i>MISCELLANEOUS INCOME</i>							
20-00-19-1959	MISCELLANEOUS INCOME						
<i>INTEREST INCOME</i>							
20-00-20-2001	ILLINOIS FUNDS INTEREST	-	-	-			
<i>TRANSFER IN</i>							
20-00-21-2122	TRANSFER FROM CAPITAL PROJECTS FUND	-	-	-			
<i>DONATIONS RECEIVED</i>							
20-00-32-3203	PARK DONATIONS	-	-	-	6,351		
20-00-32-3205	TRANSIT SYSTEM DONATION	-	-	-	3,007		
TOTAL DONATIONS		-	-	-	9,358		
TOTAL EXACTION FUND REVENUE		-	-	-	9,358		
<i>CONTRACTUAL</i>							
20-30-60-6540	LEGAL FEES - MISCELLANEOUS	-	-	-			
20-30-60-6710	RECREATION CENTER BLDG EQUIP	-	-	-			
20-30-60-6711	BUILDING MAINTENANCE & SUPPLIES	-	-	-			
TOTAL CONTRACTUAL		-	-	-			
<i>COMMODITIES</i>							
20-30-70-7990	MISCELLANEOUS COMMODITIES						
<i>CAPITAL EXPENDITURES</i>							
20-30-80-8012	PARK IMPROVEMENTS	-	-	-			
20-30-80-8015	RECREATION EQUIPMENT	-	-	-			
20-30-80-8060	STREETS	-	-	-			
20-30-80-8064	DRAINAGE IMPROVEMENTS	-	-	-			
20-30-80-8130	TRANSPORTATION IMPROVEMENTS	-	-	-			
TOTAL CAPITAL EXPENDITURES		-	-	-			
<i>TRANSFER OUT</i>							
20-30-90-9001	TRANSFER TO GENERAL FUND	-	-	-			
20-30-90-9010	TRANSFER TO OPEN LANDS FUND	-	-	-	9,358		
20-30-90-9024	TRANSFER TO MFT FUND	-	-	-			
20-30-90-9044	TRANSFER TO CAPITAL PROJECTS FUND	-	-	-			
TOTAL TRANSFER OUT		-	-	-	9,358		
TOTAL EXACTION FUND EXPENDITURES		-	-	-	9,358		
EXACTION FUND SURPLUS (DEFICIT)		-	-	-	-		

VILLAGE OF PALOS PARK

BEAUTIFICATION FUND

The Beautification Fund helps maintain, improve and enhance public parks and public spaces with its beautification projects in the Village of Palos Park. The Village's Beautification Committee offers mailbox installation at a discounted price; as well as, memorial benches. Profits generated are used for other projects throughout the Village. This fund has paid for the recreation field improvements, seasonal flowers at the Village's boundary welcome signs, and other flower beds throughout the Village. The primary source of revenue for this fund is its sales of mailbox, benches, and donations. The expenses for this fund are related to the projects the Beautification Committee completes within the Village of Palos Park.

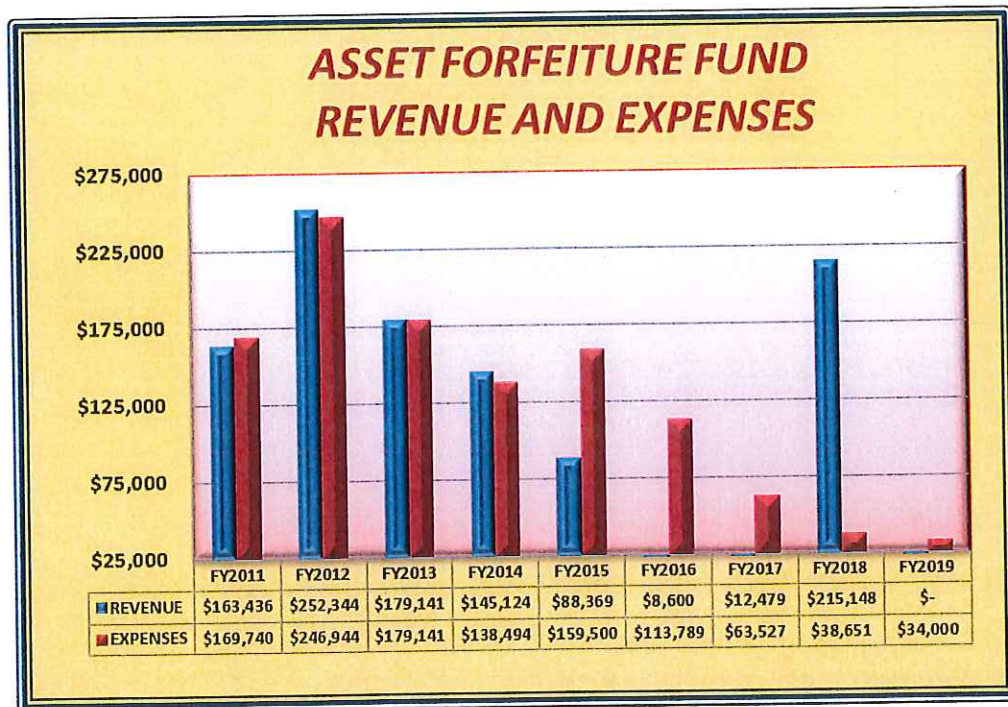


ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2019 BUDGET PROJECTION	FY2018 BUDGET	FY2017 ACTUAL	FY2016 ACTUAL	FY2015 ACTUAL	FY2014 ACTUAL
BEAUTIFICATION FUND -- FUND 26							
MISCELLANEOUS							
26-00-19-1900	DONATIONS	-	-	-			
INTEREST							
26-00-20-2001	ILLINOIS FUNDS INTEREST	-	-	-			
PURCHASES							
26-00-32-3220	MAILBOX PURCHASES	3,500	3,000	4,275	6,470	4,217	4,970
26-00-32-3230	MEMORIAL BENCH PROGRAM	1,000	1,000		2,600	1,200	1,035
TOTAL BEAUTIFICATION FUND REVENUE		4,500	4,000	4,275	9,070	5,417	6,005
COMMODITIES							
26-24-60-6900	MISCELLANEOUS EXPENSE	500	0	286	3,100	285	270
26-24-60-6991	MAILBOX INSTALLATION	3,000	3,000	2,510	5,657	5,105	2,510
26-24-60-6992	MISCELLANEOUS REFUND			-			
26-24-60-6993	MEMORIAL BENCH PROGRAM	1,000	1,000	973	2,420		720
TOTAL COMMODITIES		3,500	3,000	3,769	11,177	5,400	3,500
TOTAL BEAUTIFICATION FUND EXPENDITURES		4,500	4,000	3,769	11,177	5,400	3,500
BEAUTIFICATION FUND SURPLUS (DEFICIT)		-	-	506	(2,107)	17	2,505

VILLAGE OF PALOS PARK

ASSET FORFEITURES FUND

The Asset Forfeitures Fund accounts for the monies received as a participant in the U.S. Department of Homeland securities Immigration and Customs Enforcement Agency. The Village of Palos Park's Police Department has dedicated one patrol officer to participate in joint investigations with federal, state, and local law enforcement agencies to enforce federal criminal laws. Joint investigations may originate from participation on a federal task force or a formation task force comprised of state and local investigations that are developed into federal cases. The equitable shared funds shall be used by law enforcement agencies for law enforcement purposes only. Permissible used include law enforcement investigations, law enforcement training, law enforcement and detention facilities, and law enforcement equipment as listed in the Guide to Equitable Sharing. As the Village receives funds, they will be accounted for in this fund.

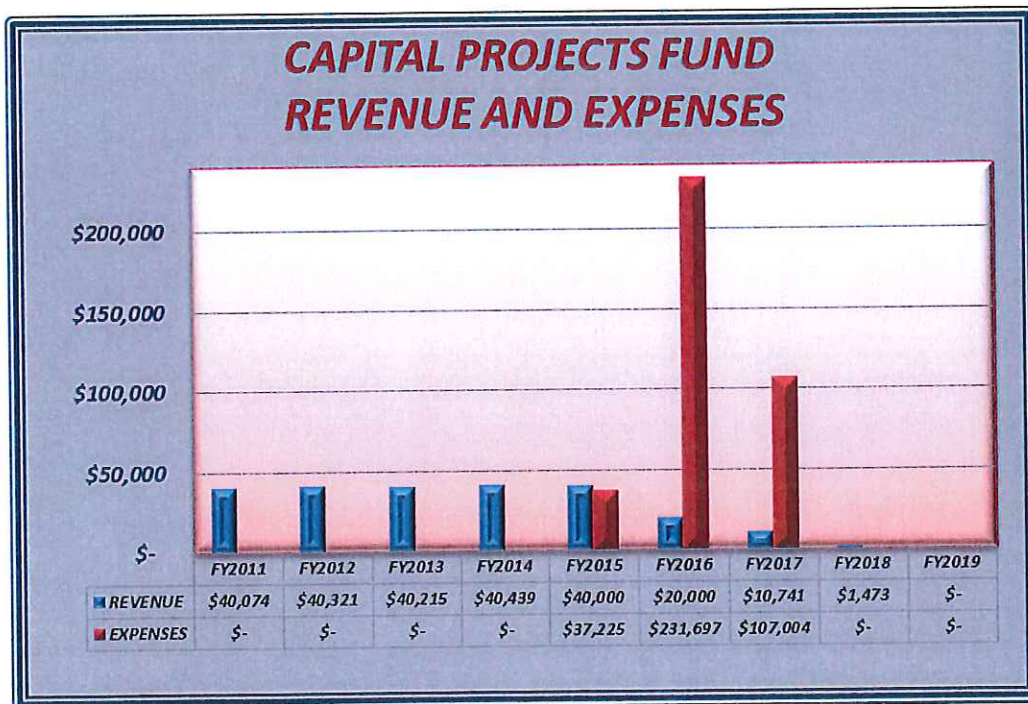


ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2019 BUDGET PROJECTION	FY2018 BUDGET	FY2017 ACTUAL	FY2016 ACTUAL	FY2015 ACTUAL	FY2014 ACTUAL
POLICE ASSET FORFEITURES FUND							
MISCELLANEOUS							
27-02-18-1829	MISC REFUNDS / REIMBURSEMENTS	-	-	-			3,086
27-02-19-1900	BULLETPROOF VEST REIMBURSEMENTS				1,852		
27-02-19-1959	MISCELLANEOUS INCOME	-	-	1,745	1,000		
INTEREST							
27-02-20-2002	INVESTMENT INTEREST			23	200	340	856
TRANSFERS							
27-02-21-2101	TRANSFER FROM GENERAL FUND						4,110
27-02-21-2151	TRANSFER FROM SEWER FUND						2,055
27-02-21-2152	TRANSFER FROM WATER FUND						2,055
FINES/FORFEITURES							
27-02-23-2310	D.E.A. FORFEITURES			490	110,793	88,029	132,962
27-02-23-2311	STATE / LOCAL FORFEITURES			10,221	104		
TOTAL ASSET FORFEITURE REVENUE		-	-	12,479	113,949	88,369	145,124
CONTRACTUAL							
27-22-60-6700	VEHICLE MAINTENANCE & SUPPLIES			1,942	9,542	2,413	2,270
27-22-60-6810	PROFESSIONAL DEVELOPMENT			3,041	4,024	18,940	23,520
27-22-60-6910	BANK FEES OR ADJUSTMENTS			0		3,062	
27-22-60-6990	OTHER CONTRACTUAL SERVICES			3,529	3,329	36,547	4,861
TOTAL CONTRACTUAL		-	-	8,512	16,895	60,962	30,651
COMMODITIES							
27-22-70-7011	COMPUTER SUPPLIES			2,690	2,690	5,965	2,690
27-22-70-7090	CRIME PREVENTION MATERIALS						
27-22-70-7210	MOBILE TELECOMMUNICATIONS			0	1,000		500
27-22-70-7300	UNIFORM EXPENSE			0	4,125	3,440	(1,980)
27-22-70-7500	SMALL OFFICE EQUIPMENT						
27-22-70-7990	MISCELLANEOUS COMMODITIES					482	476
TOTAL COMMODITIES		-	-	2,690	7,815	9,887	1,686
TRANSFER OUT							
27-22-90-9001	TRANSFER TO GENERAL FUND	0	0	0	50,000	50,000	50,000
CAPITAL EXPENDITURES							
27-28-82-8010	COMPUTER SUPPLIES				1,273	12,151	
27-28-82-8011	EQUIPMENT			934	2,598		7,805
27-28-82-8019	BULLET PROOF VESTS	4,000	2,200				
27-28-82-8030	POLICE VEHICLES	30,000	30,500	51,392	35,208	26,500	48,353
TOTAL CAPITAL EXPENDITURES		34,000	32,700	52,326	39,079	38,651	56,158
TOTAL ASSET FORFEITURE EXPENDITURES		34,000	32,700	63,528	113,789	159,500	138,494
ASSET FORFEITURE SURPLUS (DEFICIT)		(34,000)	(32,700)	(51,049)	160	(71,131)	6,630

VILLAGE OF PALOS PARK

CAPITAL PROJECTS FUND

The Capital Projects Fund is used exclusively to finance the acquisition, construction, and completion of permanent public improvements to the Village of Palos Park; as well as, the costs of acquiring land and permanent improvements. This fund is used to track significant projects; such as, roadway improvements or sizeable grant improvements. The primary objective of the Capital Projects Fund is to provide funding for capital projects in a manner which does not create significant funding fluctuations from year to year. A further objective of the Fund is to provide a basis for long-term financial planning. Its primary source is revenue is from money transfers from the General Fund to support capital projects. Funding has been available of annual capital projects without overburdening the Village's budget in any one year. For the upcoming fiscal year, there are no current projects scheduled.

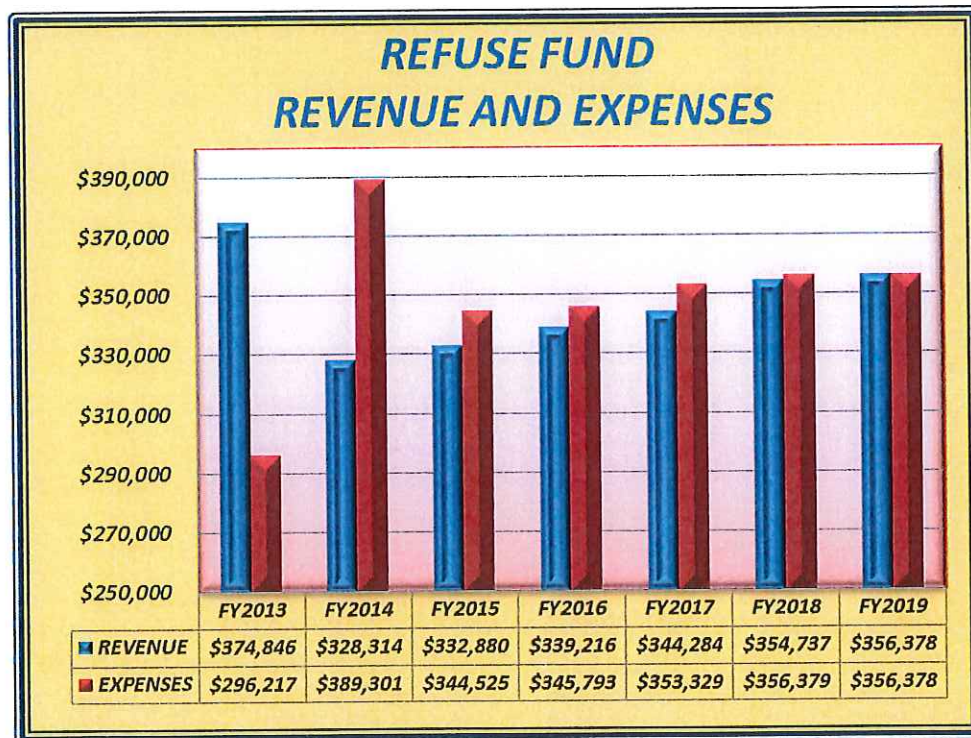


ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2019 BUDGET PROJECTION	FY2018 BUDGET	FY2017 ACTUAL	FY2016 ACTUAL	FY2015 ACTUAL	FY2014 ACTUAL
CAPITAL PROJECT FUND -- FUND 44							
REIMBURSEMENTS							
44-00-18-1800	MISCELLANEOUS REIMBURSEMENTS						
MISCELLANEOUS							
44-00-19-1901	PROP PURCHASE / COUNTY TAX REIM						
INTEREST							
44-00-20-2001	ILLINOIS FUNDS INTEREST			741	487	50	69
TRANSFER IN							
44-00-21-2105	TRANSFER FROM GENERAL FUND			10,000	20,000	40,000	40,000
44-00-21-2120	TRANSFER FROM EXACTION FEE FUND	-	-	-	-	-	-
44-00-21-2123	TRANSFER FROM 1/2% SALES TAX FUND	-	-	-	-	-	-
TOTAL TRANSFER IN		-	-	10,000	20,000	40,000	40,000
TOTAL CAPITAL PROJECTS REVENUE		-	-	10,741	20,487	40,050	40,069
CONTRACTUAL							
44-28-60-6605	ENGINEER REVIEW & INSPECTION	0	0	0			
44-28-60-6990	OTHER CONTRACTUAL SERVICES	0	0	107,004	231,346	37,225	
TOTAL CONTRACTUAL		-	-	107,004	231,346	37,225	-
COMMODITIES							
44-28-70-7990	MISCELLANEOUS COMMODITIES	0	0	0			
CAPITAL EXPENDITURES							
44-28-80-8064	MULTI-USE PATH / OTHER PROJECTS	0	0	0	351		
TOTAL CAPITAL EXPENDITURES		-	-	-	351	-	-
TRANSFER OUT							
44-28-90-9010	TRANSFER TO GENERAL FUND	0	0	0			
TOTAL TRANSFER OUT		-	-	-			
TOTAL CAPITAL PROJECTS EXPENDITURES		-	-	107,004	231,697	37,225	-
CAPITAL PROJECTS FUND SURPLUS (DEFICIT)		-	-	(96,263)	(211,210)	2,825	40,069

VILLAGE OF PALOS PARK

REFUSE and RECYCLING FUND

Established in Fiscal Year 2013, the Refuse and Recycling Fund accounts for the weekly pick-up and disposal of all residential garbage and refuse fees for all Village of Palos Park's single family residents; as well as, curbside recycling materials disposal pick-up. The Village's program is a comprehensive attempt to reduce overall refuse volumes by offering residents the opportunity to recycle their waste through curbside recycling. Additionally, the contractor provides the refuse and recycling totes for the curbside pick-up. The primary source of revenue for this fund is user fees to offset the contractor fees to provide this service to the Village residents.

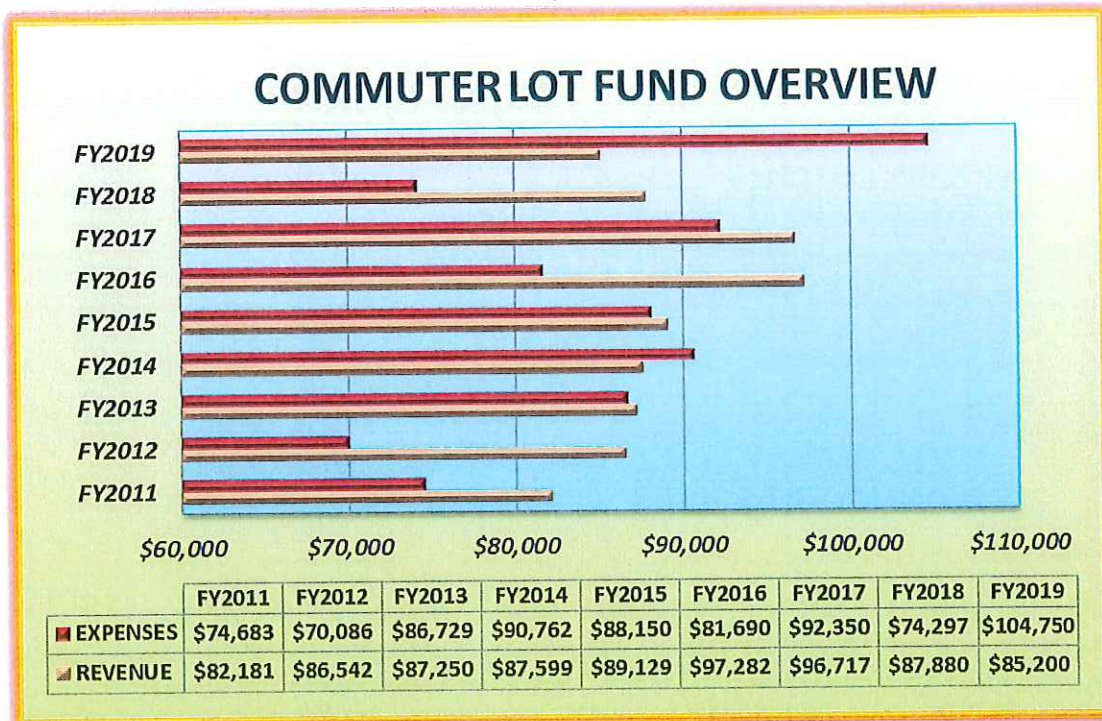


ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2019 BUDGET PROJECTION	FY2018 BUDGET	FY2017 ACTUAL	FY2016 ACTUAL	FY2015 ACTUAL	FY2014 ACTUAL
REFUSE FUND -- FUND 50							
REFUSE INCOME							
50-00-17-1700	REFUSE INCOME	356,378	360,000	344,284	339,892	332,880	328,314
	(Chipping Service Fee)						
50-00-17-1770	BOND COLLECTION FEE						
50-00-17-1799	REFUSE PENALTY						
TOTAL REFUSE FUND REVENUE		356,378	360,000	344,284	339,892	332,880	328,314
CONTRACTUAL							
50-24-60-6850	GARBAGE DISPOSAL SERVICE	341,378	345,000	328,329	316,838	309,525	354,301
COMMODITIES							
50-24-70-7400	REFUNDS						
TRANSFER OUT							
50-24-90-9010	TRANSFER TO GENERAL FUND	15,000	15,000	25,000	30,000	35,000	35,000
TOTAL REFUSE FUND EXPENDITURES		356,378	360,000	353,329	346,838	344,525	389,301
REFUSE FUND SURPLUS (DEFICIT)		-	-	(9,045)	(6,946)	(11,645)	(60,987)

VILLAGE OF PALOS PARK

COMMUTER LOT FUND

The Commuter Parking Lot fund is a Non-Major Enterprise Fund which accounts for the provision of public parking services at the Metra Commuter Parking Lot located within the Village. All activities are accounted for in this fund, including, but not limited to, administration, operations, capital construction, and revenue collection. Currently, there are 357 available parking spaces on the lot which monthly, semi-monthly, and annual parking fees can be purchased at the Village.

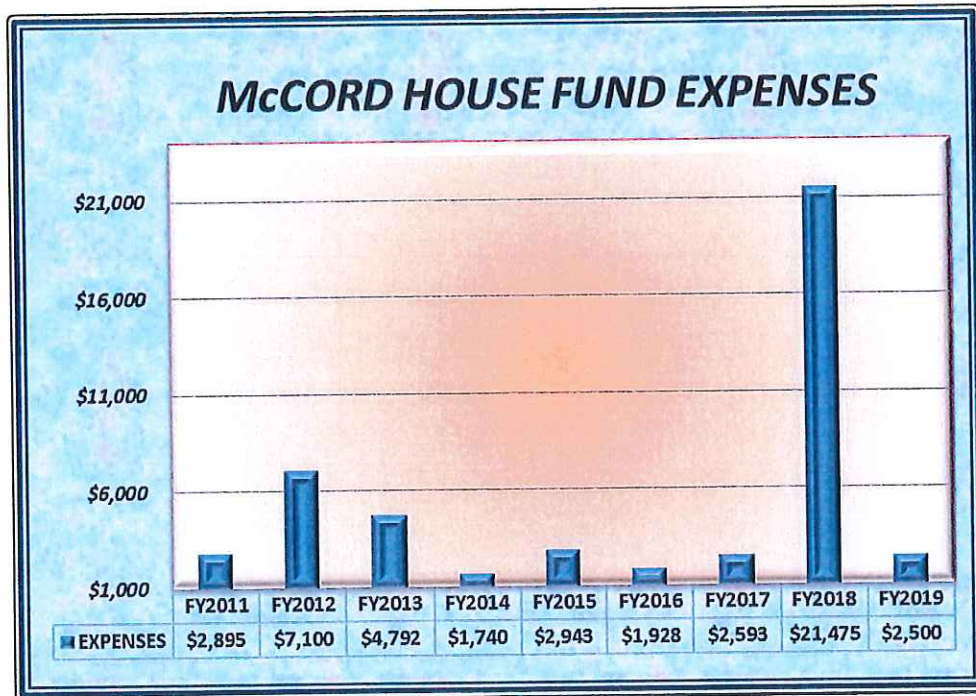


ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2019 BUDGET PROJECTION	FY2018 BUDGET	FY2017 ACTUAL	FY2016 ACTUAL	FY2015 ACTUAL	FY2014 ACTUAL
COMMUTER LOT FUND							
GRANTS							
53-00-14-1401	FEDERAL GRANT	-	-	-			
MISCELLANEOUS INCOME							
53-00-19-1950	METRA STATION EVENT RENTAL FEE			-			
53-00-19-1955	COMMUTER LOT PARKING	85,000	95,000	86,512	97,095	88,986	87,443
53-00-19-1959	MISCELLANEOUS INCOME			10,000			
53-00-19-1960	VENDOR SPACE RENTAL	-	-	-			
TOTAL MISCELLANEOUS INCOME		85,000	95,000	96,512	97,095	88,986	87,443
INTEREST INCOME							
53-00-20-2001	BANK INTEREST	200	200	204	187	143	156
TOTAL COMMUTER LOT FUND REVENUE		85,200	95,200	96,716	97,282	89,129	87,599
CONTRACTUAL							
53-24-58-5810	CONTRACTUAL AGREEMENT	-	-	-			
CONTRACTUAL							
53-24-60-6000	IRMA CONTRIBUTIONS	450	547	450	540	510	1,621
53-24-60-6240	SNOWPLOWING	5,000	5,000	-		4,500	4,500
53-24-60-6400	COM ED / ELECTRIC	8,500	6,000	7,199	7,514	6,867	7,738
53-24-60-6410	NI-GAS	1,200	1,700	1,709	899	1,526	1,346
53-24-60-6420	U.B. PAYMENTS	750	1,000	700	5,756	8,018	659
53-24-60-6540	LEGAL FEES - MISCELLANEOUS	1,000					
53-24-60-6605	ENGINEERING						
53-24-60-6780	PUBLIC GROUNDS MAINT - SUPPLIES	750	6,500	5,857	138		1,511
53-24-60-6900	GROUND MAINT - REIMBURSEMENT					83	
53-24-60-6901	PUBLIC GROUNDS - FUEL REIMBURSEMENT						
53-24-60-6902	PUBLIC GROUNDS - SALT PURCHASE	2,000	2,000	-	1,912	2,000	417
53-24-80-6910	BANK FEES	300	750	655	459	256	253
53-24-60-6990	OTHER CONTRACTUAL SERVICES	12,000	10,000	32,057	12,313	10,344	11,433
TOTAL CONTRACTUAL		31,950	33,497	48,627	29,531	34,205	29,478
COMMODITIES							
53-24-70-7400	PARKING STICKER REFUND				50.00		
53-24-70-7510	OPERATING EQUIPMENT	800	800	256	11	2,296	4,000
53-24-70-7520	OPERATING SERVICES		-	50	-		
53-24-70-7701	LOT MAINTENANCE & SUPPLIES	32,000	40,000	13,417	6,339	13,911	14,540
53-24-70-7990	MISCELLANEOUS COMMODITIES				15,759	7,739	17,744
TOTAL COMMODITIES		32,800	40,800	13,723	22,159	23,946	36,284
TRANSFER OUT							
53-24-90-9010	TRANSFER TO GENERAL FUND	40,000	30,000	30,000	30,000	30,000	25,000
TOTAL COMMUTER LOT FUND EXPENDITURES		104,750	104,297	92,350	81,690	88,151	90,762
COMMUTER LOT FUND SURPLUS (DEFICIT)		(19,550)	(9,097)	4,366	15,592	978	(3,163)

VILLAGE OF PALOS PARK

McCORD HOUSE FUND

In 1834, the McCord Family inhabited the property what is now called Palos Park. The Village acquired the historic home as part of an annexation agreement with a developer. A committee of residents has organized to raise funds and support for an art gallery and cultural center. The McCord Gallery and Cultural center was formed through the interests of the local community, and determined the house to be an arts center. The Village wishes to maintain this local landmark without a financial drain on the Village resources. This fund was established not for its operations, but for the Village's maintenance and upkeep activities of the historic McCord House located on Creek and LaGrange Roads.

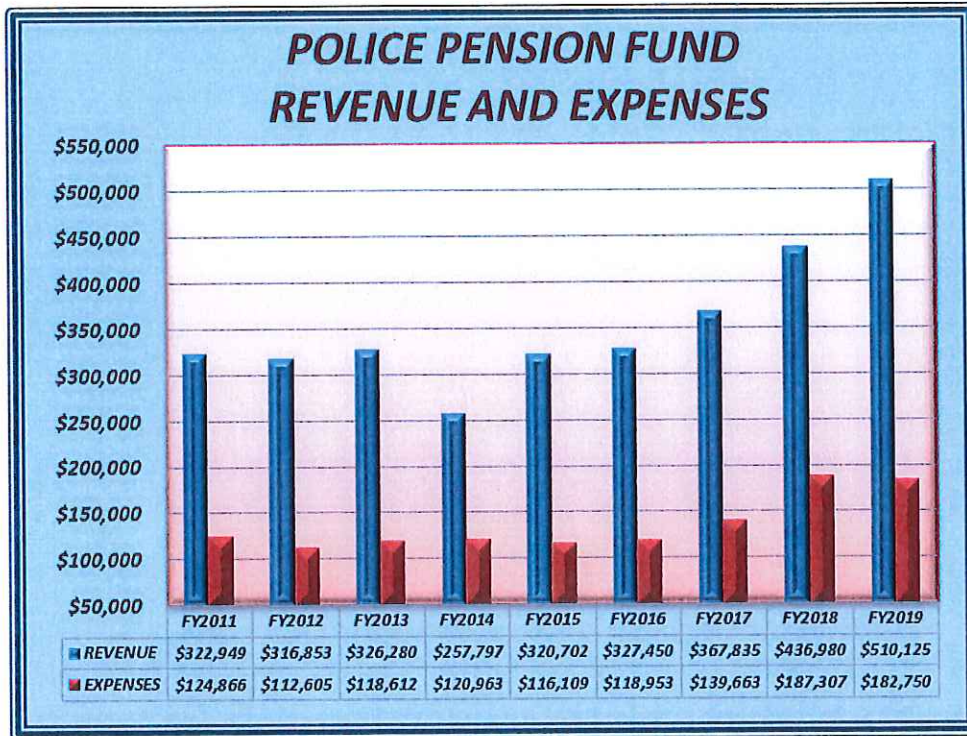


ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2019 BUDGET PROJECTION	FY2018 BUDGET	FY2017 ACTUAL	FY2016 ACTUAL	FY2015 ACTUAL	FY2014 ACTUAL
McCord Fund -- Fund 54							
RENTAL INCOME							
54-00-16-1620	USE FEE						
54-00-16-1654	RENTAL INCOME					1	
MISCELLANEOUS							
54-00-19-1900	DONATIONS						
54-00-19-1959	MISCELLANEOUS INCOME						
INTEREST							
54-00-20-2001	ILLINOIS FUNDS INTEREST						
TRANSFER IN							
54-00-21-0100	TRANSFER FROM GENERAL FUND	2,500	21,000	2,500	2,500	2,700	2,500
54-00-21-4400	TRANSFER FROM CAPITAL PROJECTS FUND						
TOTAL McCord Fund Revenue		2,500	21,000	2,500	2,500	2,701	2,500
CONTRACTUAL							
54-20-60-6400	ELECTRIC BILL PMTS						
54-20-60-6410	NI-GAS						
54-25-60-6540	LEGAL FEES						
54-20-60-6711	BUILDING MAINTENANCE - SUPPLIES	500	500	451	77	1,811	647
54-20-60-6780	PUBLIC GROUNDS MAINTENANCE - SUPPLIES	500	500	468	468	492	468
54-20-60-7051	WATER BILL PAYMENTS	1,500	1,500	965	1,383	640	624
TOTAL CONTRACTUAL		2,500	2,500	1,884	1,928	2,943	1,740
COMMODITIES							
54-20-70-7900	MISCELLANEOUS EXPENSES						
54-20-70-7990	COMMITTEE EXPENSES			708			
TOTAL COMMODITIES				708			
CAPITAL EXPENDITURES							
54-20-80-8110	BUILDING IMPROVEMENTS		18,470				
TOTAL McCord Fund Expenditures		2,500	20,970	2,592	1,928	2,943	1,740
McCord Fund Surplus (Deficit)		0	30	(92)	572	(242)	760

VILLAGE OF PALOS PARK

POLICE PENSION FUND

The Police Pension Fund was established as a result of voter referendum in November, 2002. The pension fund is established under Article III of the Illinois Pension Code, and provides pension benefits for full-time sworn police officers. Police Pension fund participants are required to make contributions of 9.91% of their regular wages. The employer contributions are actuarially determined. The money collected in the Police Pension Fund is controlled by the Police Pension Board of Trustees, but is administered by the Village Treasurer. As such, the Village budgets for the Police Pension Fund only as a matter of accounting. The Pension Board of Trustees make all investment decisions.



ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2019 BUDGET PROJECTION	FY2018 BUDGET	FY2017 ACTUAL	FY2016 ACTUAL	FY2015 ACTUAL	FY2014 ACTUAL
POLICE PENSION FUND -- FUND 84							
CONTRIBUTIONS							
84-00-13-1300	PENSION CONTRIBUTIONS - EMPLOYEE	65,125	76,425	75,391	74,670	63,574	64,995
84-00-13-1301	PENSION CONTRIBUTIONS - EMPLOYER	250,000	250,000	200,000	200,000	175,000	165,000
	TOTAL CONTRIBUTIONS	315,125	326,425	275,391	274,670	238,574	229,995
INTEREST INCOME							
84-00-20-0020	INVESTMENT INCOME	195,000	60,000	92,443	58,214	82,127	27,802
	TOTAL POLICE PENSION FUND REVENUE	510,125	386,425	367,834	332,884	320,701	257,797
PENSION DISBURSEMENTS							
84-84-55-0055	PENSION DISBURSEMENTS	170,750	158,158	129,044	118,504	105,974	112,104
CONTRACTUAL							
84-84-60-6040	LEGAL FEES - MISCELLANEOUS						
84-84-60-6060	AUDITING SERVICES						
84-84-60-6065	ACCOUNTING SERVICES						
84-84-60-6070	INVESTMENT MGMT FEES	11,000	10,000	10,620	10,820	10,136	8,860
	TOTAL CONTRACTUAL	11,000	10,000	10,620	10,820	116,110	8,860
COMMODITIES							
84-84-70-7400	CONTRIBUTION REFUNDS AND TAXES						
84-84-70-7990	MISCELLANEOUS EXPENSES	1,000					
	TOTAL COMMODITIES	1,000	-	-	-	-	-
	TOTAL POLICE PENSION EXPENDITURES	182,750	168,156	139,664	129,324	116,110	120,963
	POLICE PENSION SURPLUS (DEFICIT)	327,375	218,269	228,170	203,560	204,591	136,832.69

VILLAGE OF PALOS PARK

CAPITAL EXPENDITURE ANALYSIS

In order to better track projects that involve a significant amount of expense and / or have a long life span the Village utilizes a separate capital budget. The capital budget is the actual spending plan for capital items in the upcoming fiscal year. While the Capital Improvements Plan anticipates expenditures over a five-year period, the immediate focus is on Fiscal Year 2019, which is referred to as the Capital Expenses Budget. These projects will become part of the operating budget. The proposed Capital Expenses Budget for Fiscal Year 2019 is \$1,287,750.

The largest outlay for capital expenditures is the annual street maintenance project. This work is carefully scheduled so that maintenance and resurfacing activities can be accomplished before more costly road reconstruction becomes necessary. It is imperative that the Village maintain this program. A more severely deteriorated or failed road is much more costly to replace than performing periodic maintenance. The cost of reconstruction can be as much as three times the amount of timely maintenance. The operating budgets for road repairs and emergency maintenance activities can remain low as the Village continues to maintain a minimum average pavement condition.

The Village will make needed upgrades, repairs, and maintenance to water facilities, water mains, sanitary sewer systems, and storm sewer systems. These capital outlays are ongoing, and as these systems are very expensive to maintain. The Village assesses the system and plans upgrades and replacements. These assessments allow the Village to avoid incurring excess costs due to breaks and failures within the system as those items most in need of repair or replacement are done so prior to a failure.

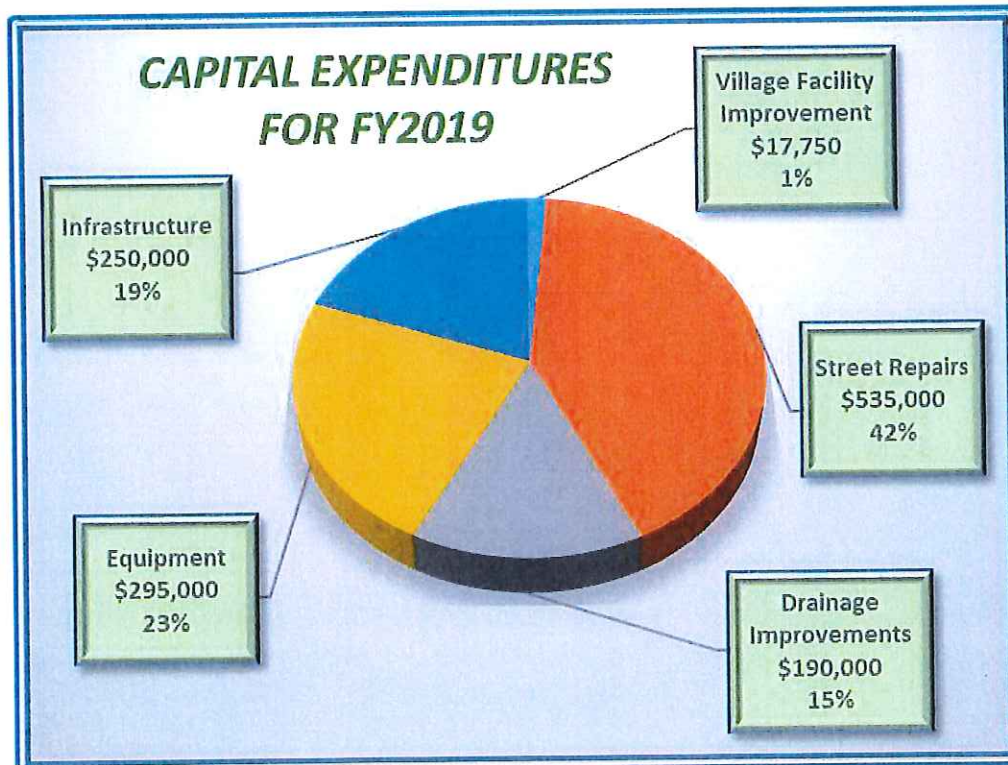
The Village prepares a five-year capital improvement plan that allows for the careful planning, prioritizing, and funding of future projects. The plan is updated each year as part of the budgeting process and new projects, changes in goals and priorities; as well as, available funding play a key role in the development of the program. The Village's capital budget is broken down by individual projects and projects are grouped by appropriate department and fund. This is done so that the Village may better track the expenses associated with individual projects and thereby control current costs and learn how projects may be better managed in the future.

The Fiscal Year 2019 budget maintains the Village's commitment to important infrastructure improvements throughout the community. This effort is critical, as postponing important capital projects only places an additional burden on future budgets. In addition, the projects can become more costly if the infrastructure is allowed to decline. The Village accumulates cash reserves in capital funds in order to save money over several years to fund more expensive projects; as well as, to have funding available during times of slow or declined revenue collections.

Project Descriptions

Each project that appears in the current year Capital Budget is described briefly below. The description includes the reason for the project, the location, and the effect on the operating budget. If a project does not have direct quantifiable effect, but has a less tangible effect it will be so indicated. These less tangible effects are still important because they can still eventually affect the budget. For instance, items that increase safety can help control the Village's risk, thereby controlling insurance premiums. Items that increase productivity can help control personnel costs. Below is the capital budget for this fiscal year.

CAPITAL EXPENDITURES	FY2019 CAPITAL EXPENDITURES
Village Facility Improvement	\$ 17,750.00
Street Repairs	535,000.00
Drainage Improvements	190,000.00
Equipment	295,000.00
Infrastructure	250000
TOTAL	\$ 1,287,750.00



**VILLAGE OF PALOS PARK
OVERVIEW OF CAPITAL PROJECT EXPENDITURES
FISCAL YEAR 2019**

FUNDING SOURCE	DEPARTMENT	AMOUNT	DESCRIPTION
General Fund	Administration	\$ 2,750	Security Camera
1/2% Sales Taxes	Public Works	320,000	Road resurface
1/2% Sales Taxes	Public Works	30,000	Drainage
1/2% Sales Taxes	Public Works	35,000	Streets
1/2% Sales Taxes	Public Works	15,000	Building Improvements
MFT Taxes	Public Works	180,000	Street resurfacing and supplies
Asset Forfeiture	Police	30,000	Police Vehicles
Asset Forfeiture	Police	4,000	Bullet Proof Vests
Sewer Revenue	Public Works	95,000	Replace and upgrade controls at 93rd Street
Sewer Revenue	Public Works	10,000	Television and smoke test sewer lines
Sewer Revenue	Public Works	150,000	Utility Improvements
Water Revenue	Public Works	125,000	Upgrade Alarm/Scada equipment
Water Revenue	Public Works	6,000	Large printer
Water Revenue	Public Works	250,000	Upgrade water main at Edelweiss Subdivision
Water Revenue	Public Works	35,000	Replace 1000 GPM pump
TOTAL		\$ 1,287,750	

**GENERAL FUND (FUND 01)
CAPITAL DEPARTMENT (01-28)**

Administration Department

- **Security Camera:** Security camera to be added at the front desk of the Administration Building where residents come into the building to pay various bills or talk with staff.
Location: Kaptur Administration Building
Estimated Cost: \$2,750

**½% SALES TAX FUND
CAPITAL DEPARTMENT (FUND 23)**

- **Road Resurfacing:** Various asphalt street patching and rehabilitation of deteriorated streets within the Village boundaries.
Location: Various streets within the Village
Estimated Cost: \$320,000
- **Drainage Improvements:** Drainage projects and repairs to various streets to improve water flow.
Location: Various streets within the Village
Estimated Cost: \$30,000
- **Street Improvements:** Asphalt street resurfacing and roadway rehabilitation of deteriorated streets within the Village boundaries.
Location: Various streets within the Village
Estimated Cost: \$35,000
- **Building Improvements:** Replacement of the garage door and the associated hardware for the installation
Location: Public Works Garage
Estimated Cost: \$15,000

**MOTOR FUEL TAX FUND
CAPITAL DEPARTMENT (FUND 24)**

- **Street Resurfacing:** Asphalt street resurfacing and roadway rehabilitation of deteriorated streets within the Village boundaries. The resurfacing process of asphalt streets includes removing the surface layer of pavement and installing a new surface layer. Resurfacing roadways helps to prevent degradation of pavement to the point where reconstruction of the roadway becomes necessary.
Location: Various streets within the Village
Estimated Cost: \$180,000

**ASSET FORFEITURE FUND
CAPITAL DEPARTMENT (FUND 27)**

- **Vehicle Replacement:** Purchase one Ford SUV with the police package equipment, lights, radio, and graphics for use in the department which must be replaced on a rotating basis.
Location: Police Department, Police Officers
Estimated Cost: **\$30,000 for Vehicle**

- **Bullet Proof Vests:** Purchase of bullet proof vests for use in the department which must be replaced on a rotating basis.
Location: Police Department, Police Officers
Estimated: **\$4,000**

**SEWER FUND
CAPITAL DEPARTMENT (FUND 51)**

- **Lift Station Controls:** Upgrade and replace the SCADA lift station control panel and access hatch for the pump control of sewage systems, wastewater lift stations, and pump house within the Village to extend the useful life of the equipment.
Location: Public Works Department, 93rd Avenue Pumping Station
Estimated Cost: **\$95,000**

- **Television of Sewer Lines:** Televising and smoke testing sewer lines has been an invaluable way of assessing the condition of a sewer line in real time. It can reveal blockages from debris to roots to grease; show cracks, breaks or deterioration of a pipe. It allows for this kind of detailed diagnosis without the need for excavation, saving time and money.
Location: Public Works Department, 93rd Avenue Area
Estimated Cost: **\$10,000**

- **Utility Improvements:** Maintenance and repairs to the existing sanitary sewer line on some properties on SW Highway within the Village boundaries. Sewer has been found to have many cracks and root intrusions that cannot be cleaned out.
Location: Public Works Department,
Village Street on SW Highway, North of 121st Street
Estimated Cost: **\$150,000**

**WATER FUND
CAPITAL DEPARTMENT (FUND 52)**

- **Pump Station Improvements:** Upgrade the alarm system at the reservoir and pump station so that the alarm is coordinated through the SCADA system. Alarms are used to alert operators of conditions that need attention (e.g., high well level, pump didn't start when called to run, station is offline). Replacement of the SCADA server, and replacement of the control panel plus necessary electrical work of the upgrade.
Location: Public Works Department, Water Reservoir
Estimated Cost: **\$125,000**

- **Printer:** Replacement of the large format printer. Wide format printers (large format printers) is a printer that support a maximum print roll width of between 18 and 100 inches. The printer is used to print banners, posters, vehicle image wraps, electronic circuit schematics, architectural drawings, construction plans, and any other large format artwork or signage. The existing printer has reached the age where replacement parts are no longer available.
Location: Public Works Department
Estimated Cost: **\$6,000**

- **Upgrade Water Main:** Upgrading the water main to provide a second water feed to the water distribution network. The smaller water lines, known as secondary feeders, expand the reach of the water in the distribution network to avoid interrupting the supply of water to the Village residents.
Location: Public Works Department,
Village Boundary, Edelweiss Subdivision
Estimated Cost: **\$250,000**

- **Pumping Station Improvements:** Replacement of one 1000 GPM pump at the reservoir and pumping station to accommodate growth and expansion and improve station monitoring.
Location: Public Works Department, Pumping Station
Estimated Cost: **\$35,000**

VILLAGE OF PALOS PARK

LONG TERM PLANNING

The Capital Improvement Plan (CIP) is a statement of the Village of Palos Park's long range vision of infrastructure improvements and capital purchases covering a variety of operational areas. This planning document highlights five years of projects that, after Board and Staff collaboration as part of a public process, will improve vital infrastructure necessary for safe conveyance of traffic, drinking water, and storm water runoff and will help maintain the vitality of internal Village functions through improvements to operational systems and equipment.

One of the most vital functions of local government is to construct and maintain the public infrastructure on which its citizens and businesses depend. Without an adequate and efficient network of roadways, parks, sanitary sewers, water mains, and other public facilities, problems result for residents and for commercial enterprises which rely on local government for their physical well being and economic prosperity. In general, a sound capital facilities planning and budgeting program is essential to promote public objectives.

Capital planning requires that infrastructure needs be examined on a regular basis and repair and replacement schedules be planned over a multi-year five year period. The Village's Capital Plan provides the basis for planning large capital expenditures over a five year period. Naturally, the key factor regulating the spending for these capital items is the availability of funding; therefore, the Capital Plan is a needs analysis. Ability to purchase specific items will be determined with the overall budget preparation.

The Village Council has endeavored to take a long-term perspective on Village activities. As such, the Village prepares 5-year budget projections to anticipate future revenues and expenditures. In addition, the Village Council completed a thorough Strategic Planning process that incorporated resident, committee, staff, and of course council opinions. The 5-year budget projections are an attempt to plan for future service provisions in the immediate future. These budget projections consist of anticipating revenues and expenditures, and incorporating known future revenues and expenditures; such as, the 5-year capital improvement plan.

VILLAGE OF PALOS PARK

SUMMARY OF REVENUE AND EXPENSES FOR ALL FUNDS

FUND NUMBER	FUND DESCRIPTION	FY2018 ACTUAL	FY2019 PROJECTION	FY2020 PROJECTION	FY2021 PROJECTION	FY2022 PROJECTION	FY2023 PROJECTION
	<u>REVENUES</u>						
1	GENERAL FUND	4,503,431	4,607,370	4,791,665	4,983,331	5,182,665	5,359,972
3	SPECIAL EVENT FUND	50,962	53,750	67,327	68,000	70,000	71,400
10	OPEN LANDS FUND	44,966	44,966	45,000	45,000	45,000	45,900
20	EXACTION FUND	-	-	-	-	-	-
23	1/2% SALES TAX FUND	201,229	369,100	249,949	253,781	257,690	261,677
24	MFT FUND	117,374	127,560	131,387	133,924	136,603	139,335
26	BEAUTIFICATION FUND	6,445	4,000	2,000	2,050	2,100	2,150
27	POLICE ASSET FORFEITURE FUND	215,148	-	750	750	750	765
44	CAPITAL PROJECTS FUND	1,473	-	-	-	-	-
50	REFUSE / RECYCLING FUND	354,737	356,378	361,000	361,500	361,750	368,985
51	SEWER FUND	561,830	501,500	521,136	531,559	542,190	553,034
52	WATER FUND	2,015,260	1,925,120	1,944,312	1,969,364	2,028,445	2,069,014
53	COMMUTER LOT FUND	87,880	85,200	99,046	101,027	103,868	105,945
54	MCCORD FUND	21,475	2,500	3,500	3,500	4,000	4,000
84	POLICE PENSION FUND	436,980	510,125	525,429	541,192	557,427	574,150
TOTAL REVENUE		8,619,190	8,587,569	8,742,501	8,994,979	9,292,488	9,556,327
	<u>EXPENDITURES</u>						
1	GENERAL FUND	4,402,967	4,572,845	4,781,173	4,908,362	5,007,326	5,171,894
3	SPECIAL EVENT FUND	51,859	53,750	62,000	65,000	68,000	69,360
10	OPEN LANDS FUND	44,966	44,966	46,728	45,272	43,802	44,678
20	EXACTION FUND	-	-	-	-	-	-
23	1/2% SALES TAX FUND	112,628	400,000	118,950	121,330	123,757	126,232
24	MFT FUND	60,238	290,550	109,000	112,000	117,000	123,000
26	BEAUTIFICATION FUND	5,972	4,000	2,000	2,050	2,100	2,150
27	POLICE ASSET FORFEITURE FUND	38,651	34,000	36,000	36,500	37,000	37,740
44	CAPITAL PROJECTS FUND	-	-	-	-	-	-
50	REFUSE / RECYCLING FUND	356,379	356,378	336,320	343,046	349,907	356,905
51	SEWER FUND	359,978	804,326	520,970	509,686	513,956	522,051
52	WATER FUND	1,899,560	2,355,850	1,933,778	1,951,698	2,020,364	2,060,018
53	COMMUTER LOT FUND	77,199	104,750	92,659	97,750	101,500	102,140
54	MCCORD FUND	21,475	2,500	3,500	3,500	4,000	4,000
84	POLICE PENSION FUND	187,307	182,750	188,373	194,149	200,084	206,182
TOTAL EXPENDITURES		7,619,179	9,206,666	8,231,451	8,390,343	8,588,795	8,826,350
OVERALL VILLAGE SURPLUS / DEFICIT		1,000,011	(619,097)	511,050	604,636	703,693	729,975

VILLAGE OF PALOS PARK
GENERAL FUND FIVE YEAR PROJECTION

DESCRIPTION	FY2019 BUDGET PROJECTION	FY2020 BUDGET PROJECTION	FY2021 BUDGET PROJECTION	FY2022 BUDGET PROJECTION	FY2023 BUDGET PROJECTION
REVENUES					
GENERAL REVENUES					
<i>Taxes</i>	3,312,544	3,417,787	3,548,630	3,654,380	3,770,662
<i>Misc Fees and Licenses</i>	166,750	172,753	179,935	188,333	194,120
<i>Grants</i>	-	-	-	-	-
<i>Rental Income</i>	285,088	292,790	300,646	307,658	314,812
<i>Utility and On-Site (septic)</i>	10,250	13,700	12,953	13,746	16,020
<i>Misc Reimbursements</i>	35,525	40,853	46,981	60,028	69,032
<i>Misc Income</i>	2,575	4,850	4,850	8,106	11,646
<i>Interest Income</i>	30,000	32,745	33,727	39,740	40,932
<i>Transfers-In</i>	169,188	169,188	169,188	169,188	169,188
TOTAL REVENUES	4,011,920	4,144,665	4,296,910	4,441,179	4,586,412
POLICE DEPARTMENT					
<i>License Revenue</i>	144,500	147,300	151,049	158,310	165,636
<i>Fines and Forfeitures</i>	86,500	96,400	102,500	111,500	113,520
<i>Misc Income</i>	10,750	14,250	12,750	13,250	15,750
TOTAL REVENUES	241,750	257,950	266,299	283,060	294,906
BUIDING DEPARTMENT					
<i>Licenses</i>	25,000	27,000	32,000	37,000	39,500
<i>Permits</i>	94,000	105,850	115,800	124,000	132,000
<i>Inspection and Review Fees</i>	65,350	70,750	75,873	80,150	82,555
TOTAL REVENUES	184,350	203,600	223,673	241,150	254,055
RECREATION DEPARTMENT					
<i>Rental Income</i>	30,000	32,700	35,200	39,750	42,250
<i>Misc Income</i>	400	2,500	3,750	4,525	6,250
<i>Donations</i>	1,500	3,500	5,500	7,550	7,601
<i>Recreation Programs</i>	120,750	126,750	133,100	142,750	146,750
TOTAL REVENUES	152,650	165,450	177,550	194,575	202,851
PALOS PARK FESTIVALS					
<i>Donations</i>	7,500	8,750	9,350	11,100	12,100
<i>Miscellaneous Income</i>	9,200	11,250	9,550	11,600	9,650
TOTAL REVENUES	16,700	20,000	18,900	22,700	21,750
TOTAL GENERAL FUND REVENUE	\$ 4,607,370	\$ 4,791,665	\$ 4,983,331	\$ 5,182,665	\$ 5,359,971

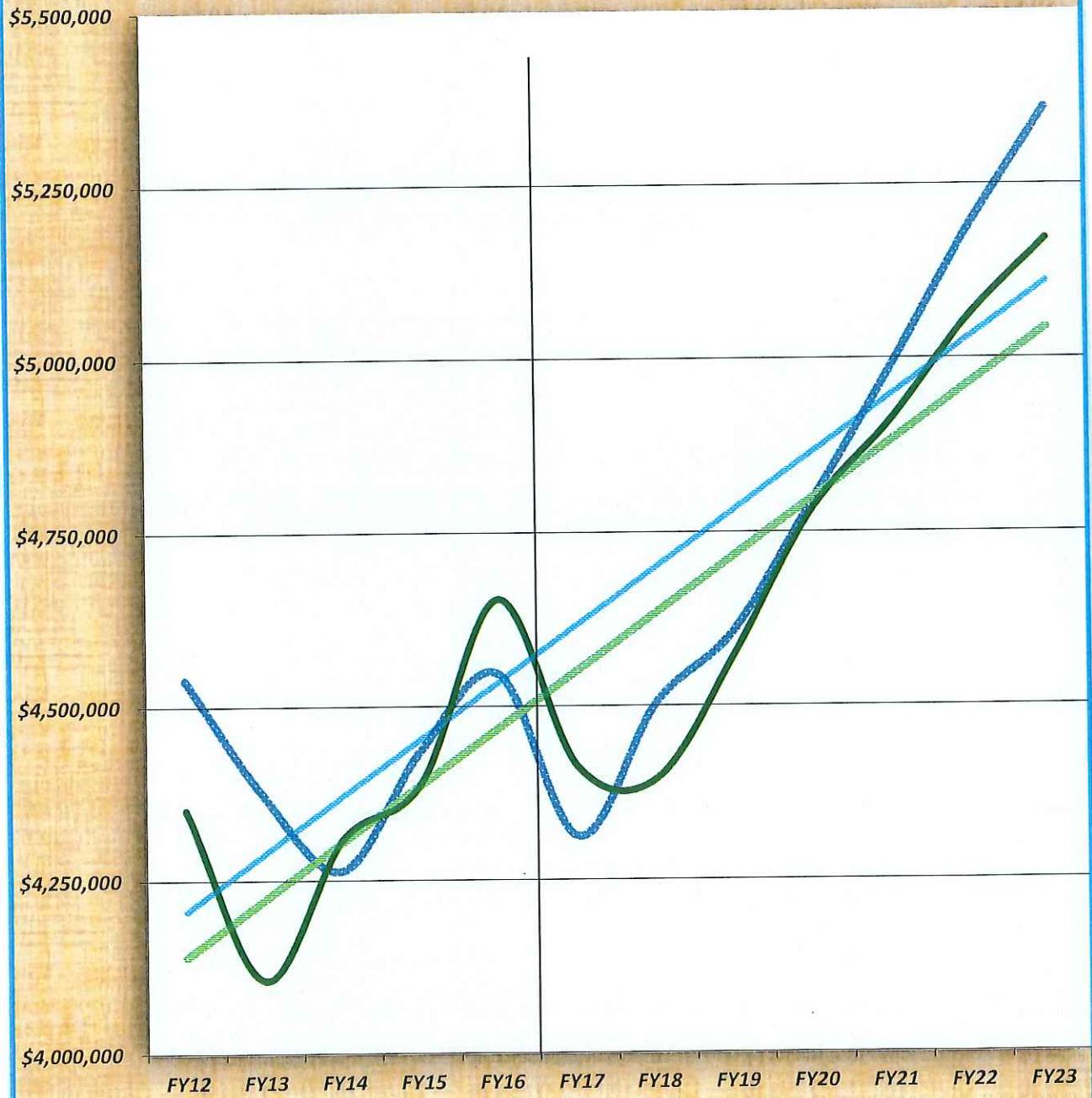
VILLAGE OF PALOS PARK
GENERAL FUND FIVE YEAR PROJECTION

DESCRIPTION	FY2019 BUDGET PROJECTION	FY2020 BUDGET PROJECTION	FY2021 BUDGET PROJECTION	FY2022 BUDGET PROJECTION	FY2023 BUDGET PROJECTION
EXPENDITURES					
ADMINISTRATION DEPARTMENT					
Salaries	284,025	291,126	296,948	302,887	308,945
Benefits	114,181	131,308	139,187	147,538	154,915
Contractual	98,170	99,280	101,266	103,291	105,357
Commodities	37,050	42,100	43,363	44,664	45,557
TOTAL EXPENSES	533,426	563,814	580,762	598,380	614,774
PUBLIC AFFAIRS DEPARTMENT					
Benefits	31,050	35,708	37,850	40,121	42,127
Contractual	86,900	43,700	14,550	14,841	14,550
Commodities	2,000	4,750	4,800	4,896	4,750
TOTAL EXPENSES	119,950	84,158	57,200	59,858	61,427
POLICE DEPARTMENT					
Salaries	1,331,500	1,371,445	1,405,731	1,440,874	1,472,574
Benefits	507,150	594,144	629,793	667,580	700,959
Contractual	261,050	239,776	243,687	245,560	247,500
Commodities	91,325	122,918	125,232	127,737	127,900
TOTAL EXPENSES	2,191,025	2,328,283	2,404,443	2,481,752	2,548,933
PUBLIC WORKS DEPARTMENT					
Salaries	247,500	253,688	258,761	263,936	269,215
Benefits	109,101	125,466	132,994	140,974	145,203
Contractual	144,550	148,887	151,864	154,902	158,000
Commodities	41,875	43,969	45,288	46,646	47,579
TOTAL EXPENSES	543,026	572,010	588,908	606,459	619,997
BUILDING DEPARTMENT					
Salaries	195,800	200,695	204,709	208,803	212,979
Benefits	54,928	63,167	66,957	70,975	74,523
Contractual	151,350	155,891	159,008	162,188	165,432
Commodities	8,150	8,558	8,814	9,079	9,260
TOTAL EXPENSES	410,228	428,310	439,490	451,045	462,195
RECREATION DEPARTMENT					
Salaries	230,775	236,544	241,275	246,101	251,023
Benefits	63,907	73,493	77,903	82,577	86,705
Contractual	93,790	96,604	99,502	102,487	105,560
Commodities	35,700	37,485	38,610	39,768	40,562
TOTAL EXPENSES	424,172	444,126	457,289	470,932	483,851
PUBLIC GROUNDS DEPARTMENT					
Contractual / Commodities	109,490	114,965	117,264	119,609	122,000
TOTAL EXPENSES	109,490	114,965	117,264	119,609	122,000
CAPITAL EXPENDITURES					
Debt Service	-	-	-	-	-
Administration	2,750	-	-	-	-
Police	-	-	-	-	-
Public Works	-	-	-	-	-
Building	-	-	-	-	-
Recreation	-	10,000	10,000	10,000	-
Transfers-Out	-	-	-	-	-
TOTAL EXPENSES	2,750	10,000	10,000	10,000	-

VILLAGE OF PALOS PARK
GENERAL FUND FIVE YEAR PROJECTION

DESCRIPTION	FY2019 BUDGET PROJECTION	FY2020 BUDGET PROJECTION	FY2021 BUDGET PROJECTION	FY2022 BUDGET PROJECTION	FY2023 BUDGET PROJECTION
FINANCE DEPARTMENT					
<i>Salaries</i>	87,115	89,293	91,079	92,900	94,758
<i>Benefits</i>	24,513	28,190	29,881	31,674	33,258
<i>Contractual</i>	53,675	55,285	56,944	58,652	59,825
<i>Commodities</i>	3,085	3,239	3,401	3,571	3,750
<i>Transfers Out</i>	53,966	55,000	55,000	55,000	55,000
TOTAL EXPENSES	222,354	231,008	236,305	241,798	246,591
SLUIS PROPERTY					
<i>Contractual</i>	2,500	2,500	2,500	2,500	2,500
<i>Commodities</i>					
TOTAL EXPENSES	2,500	2,500	2,500	2,500	2,500
DEBT SERVICE					
<i>Debt Service</i>	-			-	-
<i>Contractual</i>	2,000	2,000	2,000	2,000	2,000
TOTAL EXPENSES	2,000	2,000	2,000	2,000	2,000
PALOS PARK FESTIVALS					
<i>Contractual</i>	8,525	8,653	8,700	8,825	3,875
<i>Commodities</i>	3,400	3,451	3,500	3,750	3,750
TOTAL EXPENSES	11,925	12,104	12,200	12,575	7,625
TOTAL GENERAL FUND EXPENDITURES	\$ 4,572,846	\$ 4,781,173	\$ 4,908,362	\$ 5,056,909	\$ 5,171,894
TOTAL GENERAL FUND REVENUE	\$ 4,607,371	\$ 4,791,666	\$ 4,983,332	\$ 5,182,666	\$ 5,359,972
FUND SURPLUS	\$ 34,525	\$ 10,493	\$ 74,970	\$ 125,758	\$ 188,078

VILLAGE OF PALOS PARK GENERAL FUND PROJECTIONS WITH FIVE YEAR HISTORY



—●— Total Revenues
 —●— Total Expenditures
 - - - - - Linear (Total Revenues)
 - - - - - Linear (Total Expenditures)

VILLAGE OF PALOS PARK
OTHER FUNDS
FIVE YEAR PROJECTION

DESCRIPTION	FY2019 BUDGET PROJECTION	FY2020 BUDGET PROJECTION	FY2021 BUDGET PROJECTION	FY2022 BUDGET PROJECTION	FY2023 BUDGET PROJECTION
SPECIAL EVENTS FUND #3					
Total Revenue	53,750	67,327	68,000	70,000	71,400
<i>Contractual</i>	46,700	50,000	51,000	53,500	54,500
<i>Commodities</i>	7,050	12,000	14,000	14,500	14,860
Total Expenditures	53,750	62,000	65,000	68,000	69,360
SURPLUS (DEFICIT)	-	5,327	3,000	2,000	2,040
OPEN LANDS FUND #10					
Total Revenue	44,966	45,000	45,000	45,000	45,900
Total Expenditures	44,966	46,728	45,272	43,802	44,678
SURPLUS (DEFICIT)	-	(1,728)	(272)	1,198	1,222
EXACTION FUND #20					
Total Revenue	-	-	-	-	-
Total Expenditures	-	-	-	-	-
SURPLUS (DEFICIT)	-	-	-	-	-
1/2% SALES TAX FUND #23					
Total Revenue	369,100	249,949	253,781	257,690	261,677
<i>Debt Service Payments</i>	-	-	-	-	-
<i>Contractual</i>	-	3,450	3,000	3,500	2,000
<i>Commodities</i>	-	5,500	3,330	4,557	4,232
<i>Capital Projects</i>	400,000	110,000	115,000	115,700	120,000
Total Expenditures	400,000	118,950	121,330	123,757	126,232
SURPLUS (DEFICIT)	(30,900)	130,999	132,451	133,933	135,445
MFT FUND #24					
Total Revenue	127,560	131,387	133,924	136,603	139,335
<i>Contractual</i>	-	-	-	-	-
<i>Commodities</i>	110,550	24,000	25,000	27,000	30,000
<i>Capital Projects</i>	180,000	85,000	87,000	90,000	93,000
Total Expenditures	290,550	109,000	112,000	117,000	123,000
SURPLUS (DEFICIT)	(162,990)	22,387	21,924	19,603	16,335
BEAUTIFICATION FUND #26					
Total Revenue	4,000	2,000	2,050	2,100	2,150
Total Expenditures	4,000	2,000	2,050	2,100	2,150
SURPLUS (DEFICIT)	-	-	-	-	-
ASSET FORFEITURE FUND #27					
Total Revenue	-	750	750	750	750
<i>Contractual</i>	0	-	-	-	-
<i>Commodities</i>	4,000	4,000	4,000	4,000	4,240
<i>Capital Projects</i>	30,000	32,000	32,500	33,000	33,500
<i>Transfers</i>	0	-	-	-	-
Total Expenditures	34,000	36,000	36,500	37,000	37,740
SURPLUS (DEFICIT)	(34,000)	(35,250)	(35,750)	(36,250)	(36,990)
CAPITAL PROJECTS FUND #44					
Total Transfer Revenue	-	-	-	-	-
Total Expenditures	-	-	-	-	-
SURPLUS (DEFICIT)	-	-	-	-	-
REFUSE / RECYCLING FUND #50					
Total Revenue	356,378	361,000	361,500	361,750	368,985
Total Expenditures	356,378	336,320	343,046	349,907	356,905
SURPLUS (DEFICIT)	-	24,680	18,454	11,843	12,080

VILLAGE OF PALOS PARK
OTHER FUNDS
FIVE YEAR PROJECTION

DESCRIPTION	FY2019 BUDGET PROJECTION	FY2020 BUDGET PROJECTION	FY2021 BUDGET PROJECTION	FY2022 BUDGET PROJECTION	FY2023 BUDGET PROJECTION
SEWER FUND #51					
Total Revenue	501,500	521,136	531,559	542,190	553,034
Salaries	156,202	160,107	164,110	168,212	172,418
Benefits	52,991	54,316	55,674	57,066	61,631
Debt Service Payments	44,483	50,995	47,253	47,029	47,970
Contractual	123,600	140,000	140,000	150,000	150,000
Commodities	62,050	47,552	49,650	44,150	45,033
Capital Projects	255,000	33,000	18,000	12,500	10,000
Transfers	110,000	35,000	35,000	35,000	35,000
Total Expenditures	804,325	520,970	509,686	513,956	522,051
SURPLUS (DEFICIT)	(302,825)	166	21,873	28,232	30,981
WATER FUND #52					
Total Revenue	1,925,120	1,944,312	1,969,364	2,028,445	2,069,014
Salaries	413,012	423,337	433,921	444,769	455,888
Benefits	149,745	153,489	157,326	161,259	165,290
Debt Service Payments	260,043	227,371	235,451	229,578	234,170
Contractual	299,450	250,720	225,000	254,757	259,669
Commodities	817,600	703,861	700,000	720,000	735,000
Capital Projects	216,000	75,000	100,000	110,000	110,000
Transfers	200,000	100,000	100,000	100,000	100,000
Total Expenditures	2,355,850	1,933,778	1,951,698	2,020,364	2,060,018
SURPLUS (DEFICIT)	(430,730)	10,534	17,665	8,082	8,997
COMMUTER LOT FUND #53					
Total Revenue	85,200	99,046	101,027	103,868	105,945
Contractual	31,950	32,909	35,000	37,000	35,150
Commodities	32,800	19,750	22,750	24,500	26,990
Transfers	40,000	40,000	40,000	40,000	40,000
Total Expenditures	104,750	92,659	97,750	101,500	102,140
SURPLUS (DEFICIT)	(19,550)	6,388	3,277	2,368	3,805
McCORD FUND #54					
Total Transfer Revenue	2,500	3,500	3,500	4,000	4,000
Total Expenditures	2,500	3,500	3,500	4,000	4,000
SURPLUS (DEFICIT)	-	-	-	-	-
POLICE PENSION FUND #84					
Total Revenue	510,125	525,429	541,192	557,427	574,150
Pension Disbursements	170,750	175,874	181,150	186,584	192,182
Contractual	11,000	11,500	12,000	12,500	13,000
Commodities	1,000	1,000	1,000	1,000	1,000
Total Expenditures	182,750	188,373	194,149	200,084	206,182
SURPLUS (DEFICIT)	327,375	337,056	347,044	357,343	367,968
TOTAL ALL FUNDS SURPLUS (DEFICIT)	\$ (653,620)	\$ 500,558	\$ 529,666	\$ 528,352	\$ 541,884

FISCAL YEAR 2019 BUDGET APPENDIX

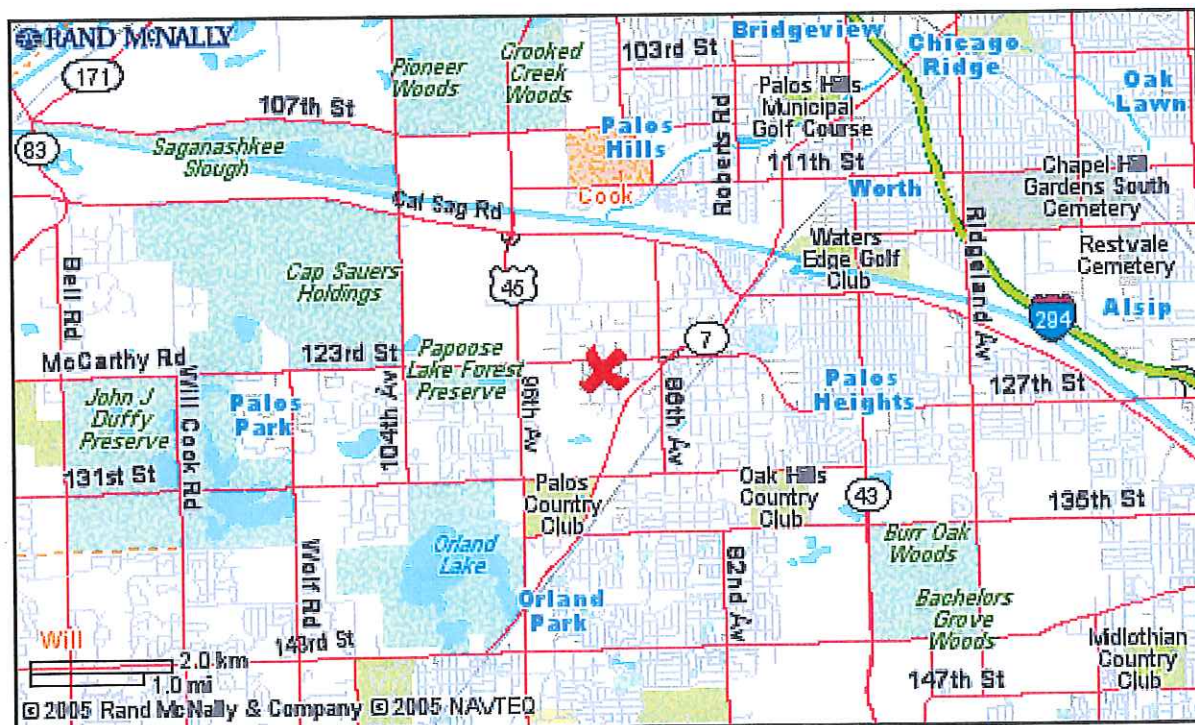
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VILLAGE LOCATION MAP



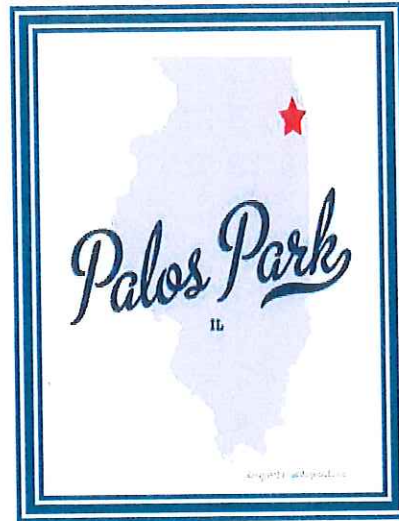
The Village of Palos Park is located in the southwest suburbs of Chicago, Illinois.



Surrounding communities include Palos Hills, Palos Heights, and Orchard Park.

Maps downloaded from the Rand McNally Website: www.randmcnally.com.

COMMUNITY AND GOVERNMENT PROFILE



COMMUNITY PROFILE

The Village of Palos Park is a small residential suburb 25 miles southwest of Chicago, nestled among Cook County's largest single Forest Preserve holdings. Although Palos Park is located in Palos Township in the southwestern portion of Cook County, and is part of the Chicago metropolitan area, the Cook County Forest Preserves, which surround Palos Park on three sides, have insulated the village of suburban sprawl, giving it a timeless look. Geography played an important role in the settling and shaping of Palos Park. Glaciers left behind forested ravines, freshwater springs, and fertile farmland, which became home to the Potawatomi and other Native American tribes before French explorers passed through the area.

The arrival of the Wabash Railroad in the 1890's opened the remote rural community of Palos Park to new people and a new purpose. With 8 to 12 trains arriving daily from Chicago to Palos Park, residents had a new accessibility to the city and its opportunities. Locals were no longer strictly dependent of the land for their living and could travel to the city for work, creating a shift from a primarily agrarian lifestyle. Farmers began subdividing their land for development.

The Sharpshooter's Club opened in 1894 as the first recreational development in the area. The forest preserves were formed, attracting weekend Prairie Club hikers and outdoor enthusiasts to the trails and the Swallow Cliff toboggan slides. As the population grew, the community felt the need for a local government, and in 1914 the Village of Palos Park was incorporated with a commission form of government. Village officials recognized the value of the natural beauty of the land and created laws

requiring one-acre residential lots and limiting industrial and business development. Chicagoans seeking relief from the crowded urban conditions traveled to Palos Park for fresh water from the natural springs and outdoor recreation. The peaceful life in the country also attracted artists seeking inspiration from the natural beauty.

Postwar Palos Park was still predominately residential. The population grew sharply after World War II, creating the need for larger schools. Since then the community has grown to a population of approximately 4,847 people who make the small Village their permanent home. Palos Park remains a small, mostly residential village, cushioned by the green belt of forest preserves from the bustle of life in the larger neighboring suburbs and the city. It is a Village defined by the independent spirit of those who settle the land and worked together to build a community with a shared sense of pride.

The Village of Palos Park is an upscale community that prides itself on its semi-rural character. One of the most important factors in maintaining the Village's semi-rural character is an ordinance requiring a full acre in order to build a home. The one-acre ordinance originated as a way to ensure the safety of well and septic systems and has served as a mechanism to preserve the spacing between houses for which the Village of Palos Park is famous.

Palos Park does not fit the traditional stereotype of the well-to-do suburb with expanses of rolling green lawns and wrought iron fences separating property. In fact, there is an ordinance against wrought iron fences in the Village! Rather, each home is typically nestled amongst the trees and it is often difficult, if not impossible, to see the homes from the street, as one's view is obscured by groves of intervening trees. Usually, mere space or at most a post-and-rail fence separates a neighbor's home. Also, one will notice, there are no sidewalks or curbs in the Village, further contributing to its distinctive character and pastoral setting.

There are three areas of commercial establishments in the Village. The area around 131st Street and LaGrange Road is the home of the Shoppes of Mill Creek, Mill Creek Center, and individual developments on the northeast corner of the intersection. Several retail stores and office buildings are in the area around Southwest Highway and Route 83. Establishments are also located along 123rd Street (McCarthy Road), primarily between 80th Avenue and 86th Avenue. There is limited industrial property in the Village, and the major employer in the community is Jewel/Osco. Immediately adjacent to the Village at 123rd Street and 80th Avenue is Palos Community Hospital (in Palos Heights) and serves as another major employer in the area.

VILLAGE GOVERNMENT PROFILE

The Village of Palos Park operates under a Commission form of government wherein a Mayor, four Commissioners, and Village Clerk are elected at-large every four years serving concurrent terms. The Mayor and Commissioners are the legal department heads in the following statutorily defined areas of responsibility:

- Mayor: Commissioner of Public Affairs
- Commissioner of Accounts and Finances
- Commissioner of Public Health and Safety
- Commissioner of Public Property and Building
- Commissioner of Streets and Public Improvements

In 1998, voters approved an advisory referendum to “investigate” whether a change in form of government would be beneficial to the Village of Palos Park. In 2002, the Village held informational meetings discussing the possible change in form of government, and sent information to each resident in the Village. In November, 2002, voters elected to retain the Commission Form of government.

The Village of Palos Park provides many services including a Police Department, Public Works Department, Building Department, Finance Department, Administration Department Recreation Department, Sewer and Water Utilities, and a Village Library component unit. The Palos Fire Protection District provides fire protection and ambulance services

**VILLAGE OF PALOS PARK
STATISTICAL INFORMATION
(YEAR OF DATA'S ORIGIN IN PARENTHESIS)**

ORGANIZATION CHARACTERISTICS

- Form of Government: *Commission*
- Incorporation Date: *November 9, 1914*
- Village Board Structure: *1 Mayor and 4 Commissioners, all elected at large to 4-year concurrent terms; Village Clerk also elected to 4-year concurrent term*

POPULATION CHARACTERISTICS

- Population as of 2010 Census: *4,847*
- Population as of 2000 Census: *4,689*
- Number of Households as of 2010: *2,030*
- Number of Households as of 2000: *1,399*
- Family/Non-Family Households (2010): *1,335 / 635*
- Average Per Household (2010): *2.40*
- Number of Male / Female Residents (2010): *2,273 / 2,574*
- Racial Characteristics (2010):
 - White *92.20%*
 - Black *0.70%*
 - Native American *0.10%*
 - Asian or Pacific Islander *1.70%*
 - Other *1.20%*
 - Hispanic or Latino *4.10%*
- Median Age (2010): *52.7*
- Median Family Income (2010): *\$109,688*
- Median Household Income (2010): *\$85,200*
- Per Capita Income (2010): *\$48,793*
- Individuals below poverty level (2010): *1.0%*

BUILDING CHARACTERISTICS

- Total EAV of the Village (2012): \$224,070,224
- Median Housing Value (2009): \$435,380
- Median Monthly Rent (2009): \$1,022
- % Owner Occupied Housing (2010): 95.2%
- % Renter Occupied Housing (2010): 4.8%
- % Housing Vacant (2010): 5.9%

MISCELLANEOUS STATISTICS

- Area of Village (2000): 3.6 square miles
- Miles of Municipal Roads: 27 miles
- Current Crime Rate in Village: 10.94 per 1,000 residents
- Average Winter Temperature: 39.80 degrees F
- Average Summer Temperature: 82.23 degrees F
- Average Annual Rainfall: 38.18 inches
- Average Annual Snowfall: 38.00 inches

- Grade School District: SD 118. Palos West Elementary
Palos East Elementary
Palos South Middle School.
- High School District: SD 230. The Village is served by
A.A. Stagg High School, Palos Hills
- Community College: Moraine Valley Community College,
Palos Hills.
- Largest employer in the Village: Jewel/Osco Food Center
- Resident Work Force (2000 Census): 47.4% Management, Professional
and Related; 30.2% Sales and
Office Occupations; and 7.9%
Service
- Resident Employer Industry (2000): 22.5% Educational, Health and
Social Services; 12.3% Manufacturing;
11.9% Professional, Scientific,
Management, and Administrative;
and 11.0% Retail Trade

- *Fire Protection: The Village is served by the Palos Fire Protection District, that has one fire station within the Village limits (123rd Street and Forest Glen Boulevard) and another station in unincorporated Palos Park (104th Avenue and 131st Street).*
- *Public Transportation: The Village is home to a Metra Commuter Rail Station along the Metra Southwest Service line, and Pace Suburban Bus system.*
- *Highways: Palos Park has three State and Federal highways through its boundaries, including:*
 - *State Route 83 (Calumet Sag Road)*
 - *U.S. Route 45, 12, 20 (LaGrange Road)*
 - *U.S. Route 7 (Southwest Highway)*
 - *In addition, Interstate Highways 80, 55, 57, and 294 are within a short distance from the village's borders.*

**VILLAGE OF PALOS PARK
PRINCIPAL PROPERTY TAX PAYERS
AS OF APRIL 30, 2017**

TAXPAYER	TYPE OF BUSINESS	TAX LEVY YEAR 2016 TAXABLE ASSESSED VALUE	PERCENTAGE OF TOTAL VILLAGE TAXABLE ASSESSED VALUE
IRC	Supermarket	6,112,916.00	3.10%
SUNRISE SENIOR LIVING	Commercial property with special improvements	5,821,565.00	2.95%
JAMES MARTH	Shopping Center (Mill Creek Center)	19,902,660.00	1.01%
RDK VENTURES	Gasoline Station	1,942,049.00	0.99%
INTER CONTINENTAL	Shopping Center	1,324,633.00	0.67%
WALGREENS	One-Story Retail Store	1,160,017.00	0.59%
HACKNEY'S ON THE LAKE	Restaurant	829,509.00	0.42%
SOUTHWEST HYW, LLC	Shopping Center	766,448.00	0.39%
ALFREDO VELTRI	Residence	696,158.00	0.35%
TAXPAYER	Residence	636,231.00	0.32%
TOTAL		39,192,186.00	10.79%

DATA SOURCE: Cook County Clerk's and Assessor's Office

NOTE: Every effort has been made to seek out and report the largest taxpayers; however, many of the taxpayers contain multiple parcels, and it is possible that some parcels and their valuations have been overlooked. The most recent information available is from the 2013 Tax Levy Year

**PRINCIPAL SALES TAX CONTRIBUTORS
AS OF APRIL 30, 2017
(In Alphabetical Order)**

- * Jewel Food Stores
- * Osco Drug Store
- * Shell Oil
- * Walgreens

DATA SOURCE: Office of the County Clerk

STRATEGIC PLANNING GOALS

ADOPTED JUNE 28, 2004

COMMUNITY FOCUS AREAS

An assessment of the issues, concerns, projects, and priorities identified throughout the Community Outreach components of the strategic planning process has resulted in the establishment of eight (8) Community Focus Areas. These Focus Areas represent "umbrella" categories in which all of the identified issues and concerns are organized. The eight Community Focus Areas include:

- 1. *Economic Development / Commercial Areas***
- 2. *Open Space and Natural Environment***
- 3. *Village Services***
- 4. *Traffic and Infrastructure***
- 5. *Communications***
- 6. *Parks and Recreation***
- 7. *Zoning and Land Use***
- 8. *Village Character***

ECONOMIC DEVELOPMENT / COMMERCIAL AREAS

Economic development was consistently rated throughout the community outreach activities as one of the highest priorities for the Village to address. Several concerns relate to increasing tax revenue for the Village, providing goods and services that are currently not available in Palos Park, ensuring that existing and new commercial areas reflect the unique character and appearance of Palos Park, and protecting the Village's character and charm as new commercial development is considered. Over-development was cited as a concern by many residents, so new commercial development must be well planned, appropriately located, and appropriated scaled and designed.

Goal: *Provide a diverse mix of attractive, successful and appropriate commercial uses in select locations throughout the Village that provide desired goods and services for residents, provide a strong revenue source for the Village, and contribute to the Village's overall character and quality.*

Objective 1: *Generate additional tax revenue for the Village through the successful establishment and development of retail and other appropriate commercial uses.*

Objective 2: *Adopt and implement a Commercial Areas "Master Plan" for existing and potential future commercial areas of the Village, including retail, restaurant, office, service, and other commercial uses.*

Objective 3: *Improve the appearance and overall character of existing and future commercial development to ensure that it is more reflective of the Village's overall desired character.*

Objective 4: *Develop a "Village Center" pedestrian shopping, dining, and/or, mixed-use area within the Metra "triangle" area or elsewhere within the Village.*

Objective 5: *Organize and hold more community events that involve local businesses and commercial areas (examples include holiday events, farmers markets, and cultural/civic celebrations).*

Objective 6: *Establishment of a Palos Park Business Association that meets on a regular basis and has a Village representative as a member.*

Objective 7: *Establish an Economic Development Director position to oversee, coordinate, manage and focus the Village's economic development efforts.*

Objective 8: *As a follow-up to or as part of the Commercial Development Master Plan, conduct an overview of the Village's commercial zoning districts.*

OPEN SPACE AND NATURAL ENVIRONMENT

The trees, natural environment, open space, and overall forested setting were consistently cited as the most important components contributing the Village's character, charm, and identity, and were primarily responsible for distinguishing the Village from neighboring communities. Although there was great clarity as to the importance of the trees, environment, and open space, there was little consensus as to what specifically to do about it, other than preserve and protect these resources.

Goal: *Preserve and protect the natural features, open space, and wooded areas that contribute significantly to the Village's overall character, setting, and uniqueness.*

Objective 1: *Adopt an appropriately scaled back Environmental Features Protection Ordinance aimed at protecting natural features during commercial and residential construction activity and that protects features that impact larger environmental systems, such as drainage, storm water, and other water basin systems.*

Objective 2: *Develop and adopt a tree preservation and protection ordinance that requires additional trees to be planted on sites where mature trees are proposed for removal.*

Objective 3: *Provide access to open space and environmental areas in order to accommodate appropriate interaction with the outdoors and help foster a sense of stewardship for the environment.*

Objective 4: *Better address the leaf burning issue.*

VILLAGE SERVICES

Although the majority of residents believe Village staff and official are doing an excellent job, concerns regarding the Building Department and its various functions were noted as an area in need of improvement. The Library was also frequently cited as a Village facility in need of improvement. Service items and facilities related to parks and recreation, and zoning related matters are covered in separate sections of this report. With limited revenue sources and a fairly modest annual budget, the Village provides a variety of quality services in a professional manner. The goals identified below seek to further improve the service offered to residents by the Village.

Goal: *Improve the quality and range of Village services provided to residents and businesses within the Palos Park Community, while continuing the existing high level of professionalism, fiscal responsibility, and efficiency.*

Objective 1: *Improve the usability of the Village's web page as a tool for residents to research Village information such as rules, regulations, and ordinances; communicate thoughts and concerns to Village staff and officials; and conduct transactions such as paying Village bills and fees on-line.*

Objective 2: *Improve the Village building permit process.*

Objective 3: *Develop "how to" hand outs to assist residents and builders with navigating the Village's building permit process, variance process, and other processes.*

Objective 4: *Purchase and implement appropriate permit tracking software for the Building Department.*

Objective 6: *Improve Village code enforcement through the establishment of a full-time Code Enforcement Officer and other departmental improvements.*

Objective 7: *Improve the Building Department area within Village Hall by providing a plan review area away from the service counter for department officials, residents, and builders to sit down and review plan drawings and other submittal information.*

Objective 8: *Provide training for Building Department staff on "how to deal with residents."*

Objective 9: *Establish more programs to assist seniors with property maintenance and upkeep.*

Objective 10: *Improve and expand library services and facilities.*

Objective 11: *Continue to improve the Village's disaster preparedness program and procedures to ensure sufficient resources and planning are in place to accommodate residents in time of need.*

TRAFFIC AND INFRASTRUCTURE

The poor condition of several roads within the Village was cited throughout the strategic planning process as a priority issue, particularly 123rd Street and 119th Street, but also Village roads in general. Although some residents prefer not having sidewalks, there does seem to be a stronger desire to see sidewalks or wider paved shoulders along major roads within the Village. More bicycle paths connecting to the forest preserves and other areas of the Village were noted throughout the planning process. Traffic and bicycle safety was often cited as an issue due to the combination of poor roads, no sidewalks, and speeding cars. Other than traffic, bicycle and road issues, storm water concerns were cited as recurring issue in some areas. The objectives identified below seek to improve the condition and safety of circulation throughout the Village and improve certain infrastructure conditions.

Goal: *Improve the quality and safety of the Village's infrastructure to ensure the safe and efficient movement of vehicles, bicycles, pedestrians, and equestrians throughout all areas of the Village and secure the proper design and implementation of other infrastructure systems.*

Objective 1: *Repair and/or resurface Village roads and work with IDOT to improve the condition of 123rd and 119th Streets.*

Objective 2: *Provide sidewalks or wider paved shoulders on major roads to safely accommodate bicycle and pedestrian traffic.*

Objective 3: *Improve greater speed limit compliance through improved or increased police enforcement, signage, and public awareness campaigns.*

Objective 4: *Establish a better bicycle and pedestrian trail system linking forest preserve and other areas of the Village.*

Objective 5: *Bury utility lines along major streets any anywhere else possible.*

Objective 6: *Monitor and improve the storm water drainage systems within the Village and implement sound storm water and water basin management techniques for all new development.*

COMMUNICATIONS

Improved communication can improve almost all facets of the Village. Improved communications can result in better service to residents, allow residents to more effectively inform the Village about concerns and issues, help keep in touch with and respond to the Palos Park business community, and improve coordination and efficiencies within the Village organization. The objectives identified below are intended to improve communications on many different levels.

Goal: *Improve communications with Village residents, businesses, other organizations, and within and between the Village's different departments and boards and commissions.*

Objective 1: *Have annual or biannual meetings with the Village Board, Planning Commission, and Zoning Board of Appeals to allow a regular and open dialogue to discuss procedural, organizational and substantive issues that each or all groups may be dealing with in their respective roles as Village officials.*

Objective 2: *Create a master list of email addresses for all ZBA, PC, and Board members and distribute the list to every member.*

Objective 3: *Develop and distribute a "new resident" packet for distribution to all new residents that would contain helpful information regarding Village services, rules and regulations, important or frequently requested phone numbers, information on local businesses, community amenities (library, recreation, McCord House, etc.)*

Objective 4: *Improve the Village's newsletter as communication tool for local residents and businesses.*

Objective 5: *Continue to use cable as a communication tool and work to improve the frequency, quality, and content of cable as a medium to assist and inform residents.*

Objective 6: *Establish citizen advisory committees on an as needed basis to assist the Village staff, boards, and commissions in assessing community concerns and developing potential solutions for consideration.*

Objective 7: *Improve the Village's web site as noted in Section 3: Village Services.*

PARKS AND RECREATION

Throughout the community outreach activities, residents consistently cited a desire for improved park and recreational facilities within the Village. Limitations on available land, funding, staffing, and other resources currently limit the availability of parks and recreation sites; as well as, programs and activities for Village residents. While some improvement can be made through revised programming, most improvements needed for parks and recreation will require moderate to substantial funds.

Goal: *Provide a system of parks and recreations facilities and services that meets the needs of the Palos Park community.*

Objective 1: *Establish additional park sites throughout the community (including west of LaGrange Road) that are of sufficient size to accommodate programmable needs for organized sports, including soccer, softball, and baseball.*

Objective 2: *Create a full-time Recreation Department grounds keeper and maintenance staff position that would report directly to the Recreation Department Director.*

Objective 3: *Renovate the existing recreation building (old Village Hall), including improvements and upgrades for air conditioning, bathrooms, noise proofing, converting the old board room into a movie room, etc., making it better suited for its new sole use as a recreation facility.*

Objective 4: *Look into the purchase of a bus or van for trips and activities.*

Objective 5: *Better utilize existing facilities available for recreational purposes by improving coordination and resource sharing with schools, the forest preserve, and neighboring communities.*

Objective 6: *Construct outdoor public restrooms at appropriate locations to improve park facilities and user friendliness.*

Objective 7: *Explore the opportunity to provide a daycare center as part of the program offerings by the Recreation Department.*

Objective 8: *Examine programming needs to ensure appropriate and desired programs are being offered to meet the needs of Village residents, including children, teens, adults, and seniors.*

ZONING AND LAND USE

Zoning and land use related concerns were frequently mentioned throughout the outreach process. Concerns related to zoning include: enforcement, standards for new construction, regulations for smaller residential lots, issuing fewer variances, training for the Plan Commission and Zoning Board of Appeals, and more staff support at ZBA meetings. The objectives identified below should collectively improve all aspects of zoning and zoning related matters in the Village.

Goal: *Improve the Zoning Ordinance, its enforcement, its application, its administration, its appropriateness, and its interpretation as it is applied to properties within the Village of Palos Park.*

Objective 1: *Amend the Zoning Ordinance to establish more appropriate standards for new residential construction to ensure compatibility with the existing and desired character of the Village.*

Objective 2: *Amend the Zoning Ordinance to create more appropriate regulations for residential development and construction on smaller lots (less than 1 acre).*

Objective 3: *Train the Zoning Board of Appeals and the Plan Commission on hardship standards and other zoning factors, in conjunction with proposed text amendments, in an effort to reduce the frequency of granting variances.*

Objective 4: *Develop and enforce a property maintenance code to address the problem of dilapidated and neglected properties throughout the Village.*

Objective 5: *In addition to the above noted amendments, conduct a complete overview of Zoning Ordinance to assess its appropriateness and effectiveness.*

Objective 6: *Improve code enforcement throughout the Village.*

Objective 7: *Establish a regular process to achieve better staff support for the ZBA.*

Objective 8: *Maintain 1-acre zoning requirements for all new single-family residential developments*

Objective 9: *Develop a "Master Plan" for the Village to guide Village zoning and development efforts and to identify needed changes to the Zoning Ordinance and Comprehensive Plan Land Use Map.*

Objective 10: *Annex, zone, and plan areas to the west of the Village.*

Objective 11: *Develop boundary agreements with adjacent communities.*

VILLAGE CHARACTER

Most residents overwhelmingly agree that the Village's overall character is primarily established by the natural environment, abundance of trees, and overall wooded/park-like setting. However, other issues related to the character and the appearances of the Village were also noted.

Goal: *In coordination with preserving and protecting the open space, wooded areas, and overall forested character of the Village, undertake improvements and policies that continue to establish the overall attractive appearance, character, ambiance, and image of the community.*

Objective 1: *Maintain the Village as "horse friendly" community.*

Objective 2: *Improve the appearance on major streets through improved streetscaping, signage, lighting, maintenance.*

Objective 3: *Establish "Historic Preservation" to assist with the identification and preservation of historically significant structures within the Village.*

PERFORMANCE MEASURES

The Village has instituted a system of performance measurement to track the results of the Village efforts. Each performance measurement is labeled with the type of measurement. Each measurement is identified as:

- ***Input Measure***
- ***Output Measure***
- ***Outcome Measure***
- ***Efficiency Measure***

In planning, management, and budgeting, policy makers and administration will want to evaluate various aspects of performance. Different measures can be used to provide specific information about the programs and activities undertaken by the government. Among the types of measures most frequently employed by state and local governments are input, output, outcome, and efficiency measures. Each of these types of measures is designed to answer different questions about a publicly provided service or activity.

Input Measures

Input measures address the question of what amounts of resources are needed to provide a particular program or service. Examples of input measures are:

- Number of full-time equivalent personnel
- Total employee-hours worked
- Total operating expenditures
- Total capital expenditures

Non-personnel inputs such as vehicles, equipment, or property can also be measured. Input measures are useful in showing the total cost of providing a service, the mix of resources used to provide the service, and the amount of resources used for one service in relation to other services.

Output Measures

Output measures focus on the level of activity in providing a particular program or service. Workload measures, which are designed to show how staff time will be allocated to respond to service demand, are most commonly reported. Examples of such measures include the following:

- Number of fire alarms answered (Fire Suppression Program)
- Number of patrol hours (Police Services)
- Number of water pipe leaks repaired (Water/Wastewater Treatment Services)
- Number of public assistance applications reviewed (Public Assistance Programs)
- Number of pavement miles resurfaced (Road Repair Program)

Other types of output measures are concerned with the processes used in providing the activity. An example of this type of indicator is the amount of time required to review an application for financial assistance (Economic Development Program). Output measures are useful in defining the activities or units of service provided by the government. A significant drawback, however, is that they provide no indication of whether the goals established for the service are being met, nor can they be used to assess the quality of a program or service. A city's police department may point to an increase in the number of patrol hours as one of its accomplishments for the year. However, the public is more likely to be interested in the number of crimes committed. If patrol hours have increased and there has been no corresponding reduction in crime, an important objective of police services has not been achieved. Thus, output measures may be of limited interest to elected officials and citizens.

Outcome Measures

Outcome measures focus on the question of whether or not the service is meeting its proposed goals. They are used to evaluate the quality or effectiveness of public programs. Examples of outcome measures include the following:

- Number of fires (Fire Prevention Program)
- Number of crimes committed per 100,000 population (Police Services)
- Number of calls about interrupted service (Water/Wastewater Treatment Services)
- Percentage of grants reduced due to employment (Public Assistance Program)
- Percentage of lane miles in satisfactory condition (Road Repair Services)

Outcomes can be evaluated using both intermediate and long-term measures. Intermediate outcome measures are designed to assess the early results of a program, and are particularly useful when the primary objectives of the program will not be achieved until years into the future. For example, economic development programs may have a long-term objective of increasing the dollar volume of export sales of their clients. An intermediate outcome measures for this program would be number of firms that have increased their interest in exporting as a result of assistance. [Hatry *et al.*, 1990, p. 93] While outcome indicators are of the most interest among policy makers and citizens, they also tend to be the least utilized. This is due in part to the cost of collecting the information needed to produce the measures and to the difficulty of ascertaining the relationship between the government program and the intended outcome. These problems are discussed more fully in the section below describing obstacles to performance measurement.

Efficiency Measures

Efficiency indicators measure the cost (either in term of dollars or personnel hours) per unit of output or outcome. Examples include the following:

- Expenditures per \$100,000 of property protected (Fire Services)
- Employee hours per crime solved (Police Services)
- Number of accurate case actions processed per worker (Public Assistance)
- Required subsidy per passenger (Mass Transit)

These measures are used to determine productivity trends in the provision of public programs and services. They are also used to provide an indication of the cost-effectiveness of a program.

Information taken from:

Tigue, Patricia and James Green Jr., Performance Measurement: The Link to Effective Government (The Government Finance Officers Association Research Bulletin, April, 1994.)

GLOSSARY OF TERMS

ACCOUNT:

A term used to identify an individual asset, liability, expenditure control revenue control, or fund balance. All budgetary transactions are recorded in accounts, which are the smallest budgetary unit of division. Other budgetary units of division include FUNDS, DEPARTMENTS, and CLASSES. See also FUND, CHART OF ACCOUNTS.

ACCOUNTING SYSTEM:

The total structure of records and procedures which discover, record, classify, summarize, and report information on the financial position and results of operations of a government or any of its funds, fund types, balanced account groups, or organizational components.

ACCRUAL A transaction, revenue or expenditure, that is recorded in the books of accounts as they occur even if the payment for that particular product or service has not been received or made

ADA Americans with Disabilities Acts

AIP Autumn in the Park Festival

APPROPRIATION:

An authorization granted by a legislative body to make expenditures and incur obligations for specific purposes. An appropriation is limited to the time it may be expended. The appropriation provides the legal authorization for corporate authorities to expend funds.

ASSETS: Property owned by a government that has a monetary value.

ASSESSED VALUATION:

A valuation set upon real estate or other property by the County Assessor as a basis for levying taxes.

AUDIT: An examination, usually by a private firm retained by the Village Council, which reports on the accuracy of the annual financial report prepared by the Village.

AYSO American Youth Soccer Organization

BALANCED BUDGET:

A balanced budget, typically founded in governmental budgeting, is a financial plan that stipulates expenditures should equal revenues and not create a deficit for the entity.

GLOSSARY OF TERMS

- BOND:** A written promise, generally, under seal, to pay a specified sum of money (face value), at a fixed time in the future (date of maturity), and carrying interest at a fixed rate, usually payable periodically.
- BONDED DEBT:**
That portion of indebtedness represented by outstanding bonds.
- BUDGET:** A one year financial document embodying an estimate of proposed revenue and expenditures for the year. This is the actual working document for Village operations.
- BUDGET ADJUSTMENT:**
A procedure for the Village Council to revise a budget after the budget has been approved.
- BUDGET DOCUMENT:**
The instrument used to present a comprehensive financial plan of operations of the Village Board.
- BUDGET MESSAGE (LETTER OF TRANSMITTAL):**
A general discussion of the proposed budget as presented in writing by the budget-making authority to the legislative body.
- COMPREHENSIVE ANNUAL FINANCIAL REPORT. (C.A.F.R.):**
Document containing the Village's financial statements as audited in Village's annual audit. CAFR contains an in-depth analysis of those statements.
- CAPITAL ASSETS:**
Assets of significant value and having a useful life of several years. Capital assets are also called fixed assets.
- CAPITAL BUDGET:**
A plan of proposed capital outlays and the means of financing them for the current fiscal period.
- CAPITAL IMPROVEMENT PLAN (C.I.P.):**
A five year plan that projects proposed capital expenditures. Year one of the plan becomes the capital budget.
- CAPITAL OUTLAY:**
Expenditures which result in the acquisition of or addition to fixed assets.

GLOSSARY OF TERMS

CHART OF ACCOUNTS:

The classification system used by the Village to organize the accounting for various funds.

CLASS: Budgetary unit of division with accounts which are similar in nature, such as Rental Income, Interest Income, Salaries, and Benefits. Other budgetary units of division include FUNDS, DEPARTMENTS, and ACCOUNTS.

CO-ED Co-educational

COMMODITIES:

Budgetary class of consumable items used by Village departments. Examples include office supplies, replacement parts for equipment, and gasoline.

CONTINGENCY:

A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted for.

CONTRACTUAL SERVICES:

Services rendered to Village departments and agencies by private firms, individuals, or other government agencies.

CSCVB Chicago Southland Convention and Visitors Bureau

DEPARTMENT:

A major administrative organizational unit of the Village, which indicates overall management responsibility for one or more activities.

ALSO: A budgetary unit of division used to separate revenues or expenditures by Village operating departments, such as Administration, Police Department, and Recreation Department. Other units of division include FUND, CLASS, and ACCOUNTS.

ENTERPRISE FUND:

A separate fund used to account for services supported primarily by service charges. The Village's sewer and water funds are examples of an enterprise funds.

ESTIMATED REVENUE:

The amount of projected revenue to be collected during the fiscal year.

EXPENDITURES: The use of resources by governmental funds.

EXPENSES: The use of resources by proprietary funds.

FPCC Forest Preserves of Cook County

GLOSSARY OF TERMS

FISCAL YEAR:

A designated twelve-month period for budgeting and record-keeping purposes.

FIXED ASSETS: See Capital Assets.

FULL ACCRUAL ACCOUNTING:

Accrual accounting requires income and expenditure to be brought to account as and when they are earned or incurred and not when money is received or paid. This is usually the time when an asset or liability is recognized and when an amount can be reliably measured.

FULL-TIME EQUIVALENT:

A full-time equivalent, abbreviated as **FTE**, is an employed person, in a way that makes them comparable although they may work a different number of hours per week. The unit of hour worked is obtained by comparing an employee's average number of hours worked to the average number of hours of a full-time worker. A full-time person is counted as one FTE, while a part-time worker gets a score in proportion to the hours they work.

FUND:

A self-balancing set of accounts. Funds are segregated for the purpose of carrying out specific activities. Examples of Funds include General Fund, Capital Improvement Fund, Water Fund and Sewer Fund. A Fund is the largest budgetary unit of division and is used to account for significant projects or non-governmental type activity, such as Special Revenue or Proprietary Funds. Other budgetary units of division include DEPARTMENTS, CLASSES, and ACCOUNTS.

FUND BALANCE:

The excess of a fund's assets over its liabilities and reserves, which is held in reserve for future emergency spending.

GOVERNMENTAL ACCOUNTING STANDARDS BOARD. (G.A.S.B.):

Oversight board responsible for establishing financial reporting requirements for governmental and public agencies.

GENERAL FUND:

The fund that is available for any legal authorized purposes and which is typically used to account for all revenue and all activities except those required to be accounted for in another fund.

GENERAL OBLIGATION BONDS:

Bonds for whose payments the full faith and credit of the municipality are pledged.

GLOSSARY OF TERMS

GOVERNMENT FINANCE OFFICERS ASSOCIATION OF THE UNITED STATES AND CANADA. (G.F.O.A.):

GFOA is an association of finance professional for governmental agencies, who has set standards for preparing public budget documents. The GFOA evaluates governmental budget document on their value as a communication device, policy document, financial plan, and operations guide.

GOVERNMENTAL FUND:

Governmental funds are typically used to account for most of a government's activities, including those that are tax-supported, which are used to record and balance cash, data, and liability for all the activities.

HVAC Heating, Venting, and Air Conditioning

LETTER OF TRANSMITTAL: See Budget Message

LINE-ITEM BUDGET:

A budget format in which departmental outlays are grouped according to the items that will be purchased.

MODIFIED ACCRUAL ACCOUNTING:

Accounting methodology wherein revenues are recorded when available and measurable and expenditures are recorded when the liability is incurred.

OPERATING BUDGET:

The portion of the budget that pertains to daily operations that provide basic government services.

ORDINANCE: A formal legislative enactment by the governing board of a municipality.

PBO Palos Baseball Organization

PERFORMANCE BUDGET:

A budget format that includes: (1) performance goals and objectives; and (2) demand, workload, efficiency, and effectiveness measures for various municipal functions.

PERFORMANCE MEASURES:

Objective and/or quantitative indicators used in the budget to show, for example: (1) the amount of work accomplished; (2) the efficiency with which tasks were completed; and (3) the effectiveness of a department or program.

GLOSSARY OF TERMS

RETAINED EARNINGS:

An equity account reflecting the accumulated earnings of the Village's enterprise funds.

REVENUE BOND:

A bond backed by the revenues from the project that the borrowed money was used to create, expand, or improve.

REVENUES: Funds that the government receives as income.

SSPRPA: South Suburban Parks and Recreation Professional Association

SPECIAL REVENUE FUND:

A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes.

TAX LEVY: The total amount to be raised by general property taxes for operating and debt service purposes specified in the Tax Levy Ordinance.

TAX LEVY ORDINANCE:

The annual ordinance that identifies and type and amount of property taxes to be levied.

USER FEES: Fees that are levied by the municipality on the users of a service. User fees are designed to place the cost of a municipal service or program on the beneficiaries (users) of that service. User fees are similar to any other charges for service that might be made by a private business.