

FY 2020

***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, 2020*



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

Village of Palos Park

Illinois

For the Fiscal Year Beginning

May 1, 2018

Christopher P. Morrill

Executive Director

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, 2018

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.

VILLAGE OF PALOS PARK

FISCAL YEAR 2020 ANNUAL BUDGET

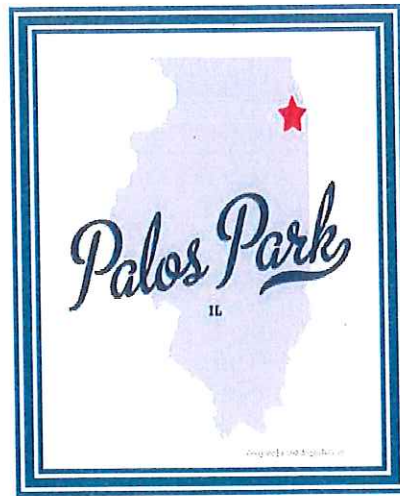
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COMMUNITY AND GOVERNMENT PROFILE



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.

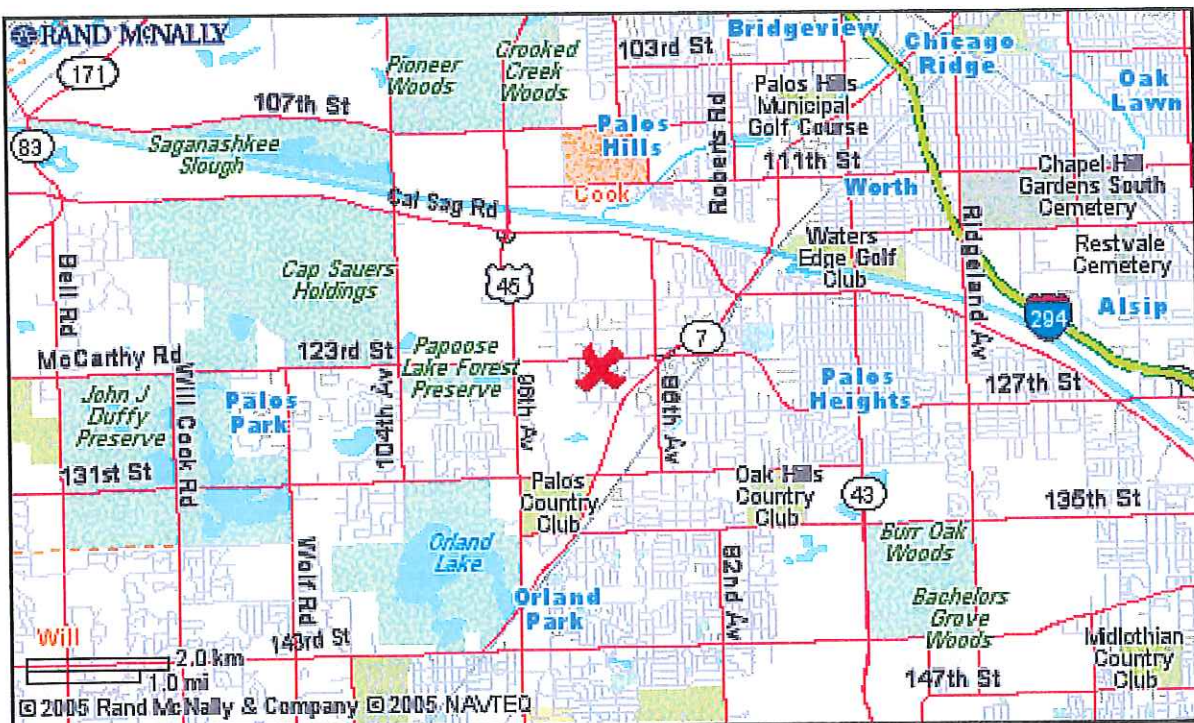
Palos Park does not fit the traditional stereotype of the well-to-do suburb with expanses of rolling green lawns and wrought iron fences separating property. In fact, there is an ordinance against wrought iron fences in the Village! Rather, each home is typically nestled amongst the trees and it is often 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 OF PALOS PARK LOCATION MAP



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



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

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

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.*

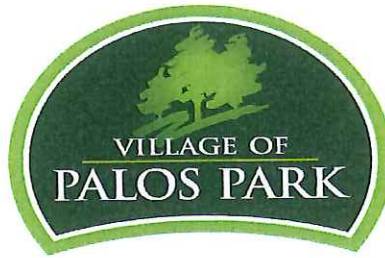
VILLAGE GOVERNMENT PROFILE

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

PRINCIPAL OFFICIALS

May 1, 2019

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*

Paul Mose Rickey - *Recreation Director*

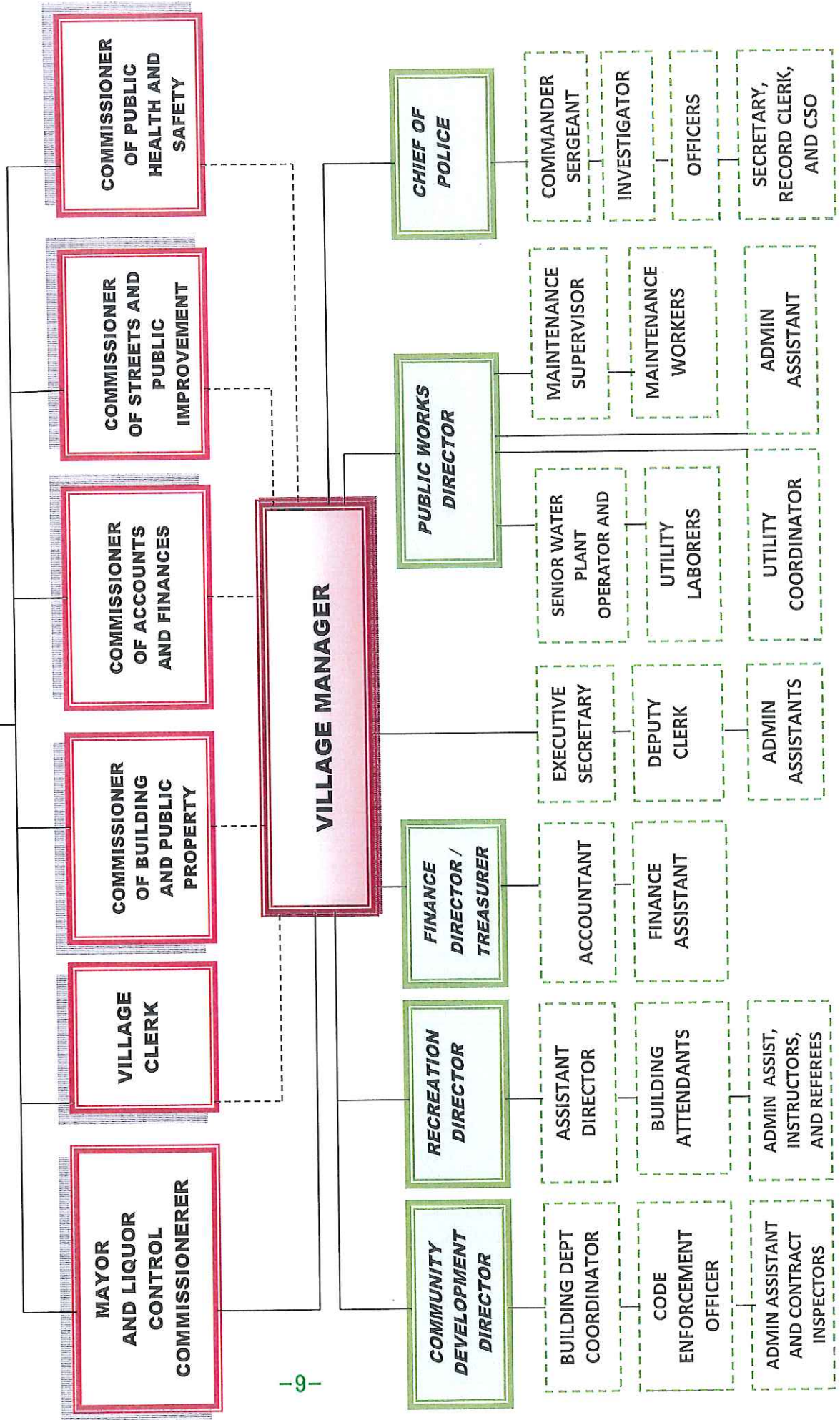
Michael Sibrava - *Public Works Director*

Lauren Pruss - *Community Development Director*

ORGANIZATIONAL CHART

VILLAGE OF PALOS PARK

VILLAGE RESIDENTS



VILLAGE OF PALOS PARK

PRINCIPAL PROPERTY TAX PAYERS

AS OF APRIL 30, 2018

TAXPAYER	TYPE OF BUSINESS	TAX LEVY YEAR 2017 TAXABLE ASSESSED VALUE	PERCENTAGE OF TOTAL VILLAGE TAXABLE ASSESSED VALUE
IRC	Supermarket	7,036,413.00	2.78%
SUNRISE SENIOR LIVING	Commercial property with special improvements	6,431,462.00	2.54%
COG HILL GOLF PROPERTIES	Golf Course	5,848,468.00	2.31%
JAMES MARTH	Shopping Center (Mill Creek Center)	2,346,876.00	0.93%
RDK VENTURES	Gasoline Station	2,218,159.00	0.88%
GLEN EAGLES COUNTRY CLUB	Golf Course	2,039,292.00	0.80%
INTER CONTINENTAL	Shopping Center	1,584,515.00	0.63%
WALGREENS	One-Story Retail Store	1,248,316.00	0.49%
SOUTHWEST HYW, LLC	Shopping Center	833,186.00	0.33%
TAXPAYER	Residence	813,380.00	0.32%
TOTAL		30,400,067.00	12.00%

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, 2018

(In Alphabetical Order)

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

DATA SOURCE: Office of the County Clerk

**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 22, 2019*

SUBJECT: *FISCAL YEAR 2020 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, 2019 through April 30, 2020 (**FY2020**) 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.

FY2020 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	FY2020 BUDGET
Wages for non-union employees	2.5% Increase
Health and Dental Insurance	10.00% Increase or \$333,284 Total Amount
IMRF Contributions	11.00% of employee wages
Police Pension Contributions	\$325,000 Total Amount
SLEP Pension Contributions (Chief of Police)	17.00% of employee wages
IRMA Contribution	\$78,750 Total Amount less a \$48,750 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 2020 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 1.26% 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 70.93% of its operating expenses in the General Fund and 27.59% of the expenses in the Water and Sewer Utility Fund. There is sufficient revenue projected for the FY2020 Budget to cover the expenses in all funds, including the use of fund balance where applicable.

ALL FUNDS

- Total budgeted revenues for FY2020 are estimated at **\$8,696,081** which is an increase of **\$108,012** or 1.26% 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 FY2020 are projected to be **\$8,687,404** which is a decrease of **\$515,761** or 5.60% more than the budgeted FY2019 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 2020 BUDGET

FUND	ESTIMATED REVENUE	ESTIMATED OPERATING EXPENSES	ESTIMATED CAPITAL EXPENSES
<i>General Fund</i>	\$ 4,764,861	\$ 4,674,790	\$ 75,000
<i>Water Fund</i>	1,942,720	2,105,457	139,500
<i>Sewer Fund</i>	508,450	462,426	179,000
<i>Refuse Fund</i>	370,250	370,250	-
<i>1/2% Sales Tax Fund</i>	313,000	-	115,000
<i>MFT Fund</i>	131,000	114,000	-
<i>Commuter Lot Fund</i>	99,200	116,550	-
<i>Police Pension Fund</i>	478,200	187,125	-
<i>Asset Forfeiture Fund</i>	-	-	36,400
<i>Other Funds</i>	88,400	111,906	-
TOTAL FUNDS	\$ 8,696,081	\$ 8,142,504	\$ 544,900

GENERAL FUND

- General Fund budgeted revenues of **\$4,764,861** for FY2020 are projected to come in about 3.42% more than the previous fiscal year budgeted revenue. The most significant increases are rental income, fees, interest, sales taxes, and reimbursements; 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 **\$4,749,790** or \$176,945 higher than the previous budget amount in the last fiscal year. This is a 3.87% increase in spending from FY2019. 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 \$15,072 surplus expected in the coming fiscal year.
- The ending fund balance of the General Fund, at the close of Fiscal Year 2020, is estimated to be 38.05% 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 \$1,778,556 in the General Fund balance at April 30, 2020. 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	FY2020 REVENUE	FY2019 BUDGET	BUDGET DIFFERENCE
ADMINISTRATION	4,128,611	4,011,920	116,691
POLICE DEPARTMENT	273,150	241,750	31,400
PUBLIC AFFAIRS	-	-	-
BUILDING DEPT	201,000	184,350	16,650
PUBLIC WORKS	-	-	-
RECREATION	139,300	152,650	(13,350)
SLUIS	-	-	-
FESTIVALS	22,800	16,700	6,100
TOTAL REVENUE	4,764,861	4,607,370	157,491

GENERAL FUND EXPENDITURES			
DEPARTMENT	FY2020 EXPENDITURES	FY2019 BUDGET	BUDGET DIFFERENCE
ADMINISTRATION	538,023	533,426	4,597
POLICE DEPARTMENT	2,394,124	2,191,025	203,099
PUBLIC AFFAIRS	55,711	119,950	(64,239)
BUILDING DEPT	393,213	410,228	(17,015)
PUBLIC WORKS	537,093	543,026	(5,933)
RECREATION	393,744	424,172	(30,428)
SLUIS	2,500	2,500	-
PUBLIC GROUNDS	126,000	109,490	16,510
FINANCE	206,282	222,354	(16,072)
CAPITAL EXPENDITURES	75,000	2,750	72,250
FESTIVALS	26,100	11,925	14,175
VOPP DEBT	2,000	2,000	-
TOTAL EXPENSES	4,749,790	4,572,845	176,944
POSSIBLE SURPLUS / (DEFICIT)	\$ 15,072	\$ 34,525	\$ (19,452)

WATER FUND

- Water Fund revenues are budgeted to be **\$1,942,720** and projected to be **\$17,600** or 0.91% 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 **\$2,244,957** are projected to be **\$212,036** 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 **\$302,237** 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 **\$508,450** and is **\$6,950** more than the prior fiscal year budgeted amount of \$501,500. The increase is due to increased residential collections based on historical trends.
- Sewer Fund expenditures are projected to be **\$641,426** and are **\$162,900** or 20.25% less than the prior fiscal year budgeted amount of \$804,326. Contributing to the decrease is a reduction in debt service payments and capital improvement expenditures for the coming fiscal year.
- The Sewer Fund is projecting to produce a deficit, in the amount of \$132,976 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 **\$313,000** or 61.26% more than the prior fiscal year collections. Actual tax revenue collections, in the amount of \$215,000, is projected for this fund for the coming fiscal year, and will match the current year trend in consumer spending. However, an additional \$90,000 for transfer-in revenue in this fund is expected to repay the fund for prior year capital expenses of road repairs paid from this sale tax fund.
- Expenditures in the ½% Sales Tax Fund are estimated to be **\$115,000** which are \$285,000 less than the prior fiscal year budgeted amount of \$400,000. Decreased expenditure amounts for street resurfacing and drainage repairs are expected for the coming year.
- The ½% Sales Tax Fund is projected to produce a surplus in the amount of **\$198,000** 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 **\$131,000** is only \$6,190 more 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 **\$114,000** or \$176,550 less 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 small surplus balance, in the amount of **\$17,000** 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 **\$99,200** which is a \$14,000 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 **\$116,550** which is \$11,800 more than the budgeted expenditures in the previous fiscal year. Operating expenses include maintenance for public grounds, which repairs to the storm manhole, block wall, and parking bumpers for the Metra Station.
- The Commuter Lot is projecting to produce a deficit of **\$17,350** for the coming fiscal year.

CONCLUSION

The Fiscal Year 2020 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 2020 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 2020 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 2020, and continued financial health in the coming years. We are pleased to provide the Fiscal Year 2020 Budget for the Village of Palos Park.


Barbara Maziarek
Finance Director / Treasurer


Richard B. Boehm
Village Manager

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*

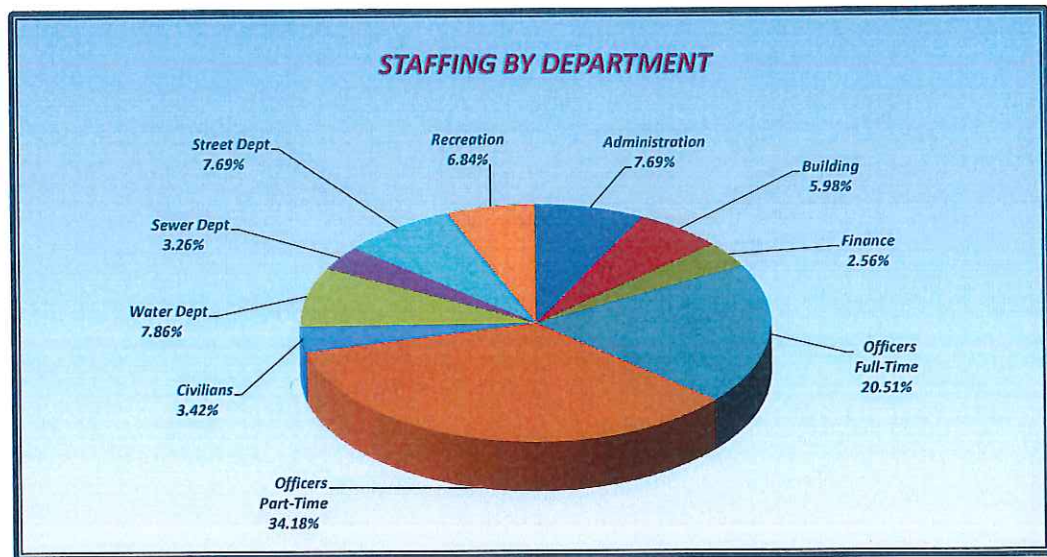
The Palos Park Strategic Plan contains the above eight community focus areas; eight goals (one for each focus area); 61 objectives; and more than 100 preliminary implementation steps. Together, these components establish the Strategic Plan as the plan that provides guidance and direction to the Village 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, 2020
PERSONNEL SUMMARY
FULL TIME EQUIVALENTS

DEPARTMENT	FY2020 BUDGET	FY2019	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	1.00
Executive Secretary	1.00	1.00	1.00	1.00	0.70	0.70	0.70	0.70	0.70
Administrative Anlayst	0.50	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	1.00
Administrative Assistants (2)	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
TOTAL ADMINISTRATION	4.50	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	1.00
Building Inspector	1.00	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	1.00
Office Associate	0.50	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	3.50
FINANCE									
Director of Finance	1.00	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	0.50
Fiscal Assistant	-	-	-	0.50	0.50	0.50	0.50	0.50	0.50
TOTAL FINANCE	1.50	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	1.00
Commander	1.00	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	1.00
Officers Full Time	9.00	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	20.00
Records Assistant	1.00	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	1.00
TOTAL POLICE	34.00	33.00	32.00	33.00	32.00	32.00	32.00	32.00	32.00
PUBLIC WORKS									
Director of Public Works	1.00	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	1.00
PW Supervisor	1.00	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	1.00
Crewleader	1.00	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	1.00
Mechanic	1.00	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	1.00
Utility Operator	1.00	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	1.00
Office Associate	1.00	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	11.00	10.50
RECREATION									
Director of Recreation	1.00	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	1.00
Athletic Supervisor	1.00	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	0.50
Marketing Associate	0.50	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	4.00	3.50	3.50	3.50	3.50

VILLAGE OF PALOS PARK
PERSONNEL REQUIREMENTS
FULL TIME EQUIVALENTS

DEPARTMENT	FISCAL YEAR									
	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012 - 2013	2011 - 2012	2010 - 2011
Administration	4.50	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	3.50
Finance	1.50	1.50	1.50	1.50	1.50	1.50	1.50	2.00	2.00	2.00
Police										
Officers FT	12.00	11.00	10.00	11.00	11.00	11.00	11.00	11.00	10.00	10.00
Officers PT	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00
Civilians	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Public Works										
Water Department	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60
Sewer Department	1.91	1.91	1.91	1.91	1.91	1.91	1.91	1.91	1.40	1.40
Street Maintenance	4.50	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	4.00	3.50	3.50	3.50	3.50	3.50
TOTAL	58.51	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 ACTUAL SALARIES	FY2020 BUDGET SALARIES	DOLLAR CHANGE SALARIES	PERCENTAGE INCREASE OR DECREASE
General Fund				
Administration	311,435	300,546	(10,889)	-3.62%
Building	197,514	200,702	3,188	1.59%
Finance	86,707	91,096	4,389	4.82%
Police	1,320,572	1,392,572	72,000	5.17%
Public Works	270,588	260,265	(10,323)	-3.97%
Recreation	198,986	215,728	16,742	7.76%
Water Fund	342,839	386,191	43,352	11.23%
Sewer Fund	130,642	159,003	28,361	17.84%
TOTAL	2,859,283	3,006,103	146,820	4.88%

DEPARTMENT OR FUND	FY2019 ACTUAL BENEFITS	FY2020 BUDGET BENEFITS	DOLLAR CHANGE BENEFITS	PERCENTAGE INCREASE OR DECREASE
General Fund				
Administration	90,639	93,802	3,163	3.37%
Building	50,402	50,936	534	1.05%
Finance	22,441	22,911	470	2.05%
Police	482,490	592,552	110,062	18.57%
Public Works	76,827	96,208	19,381	20.14%
Recreation	55,022	60,194	5,172	8.59%
Water Fund	120,974	129,997	9,023	6.94%
Sewer Fund	42,550	47,423	4,873	10.28%
TOTAL	941,345	1,094,023	152,678	13.96%

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.

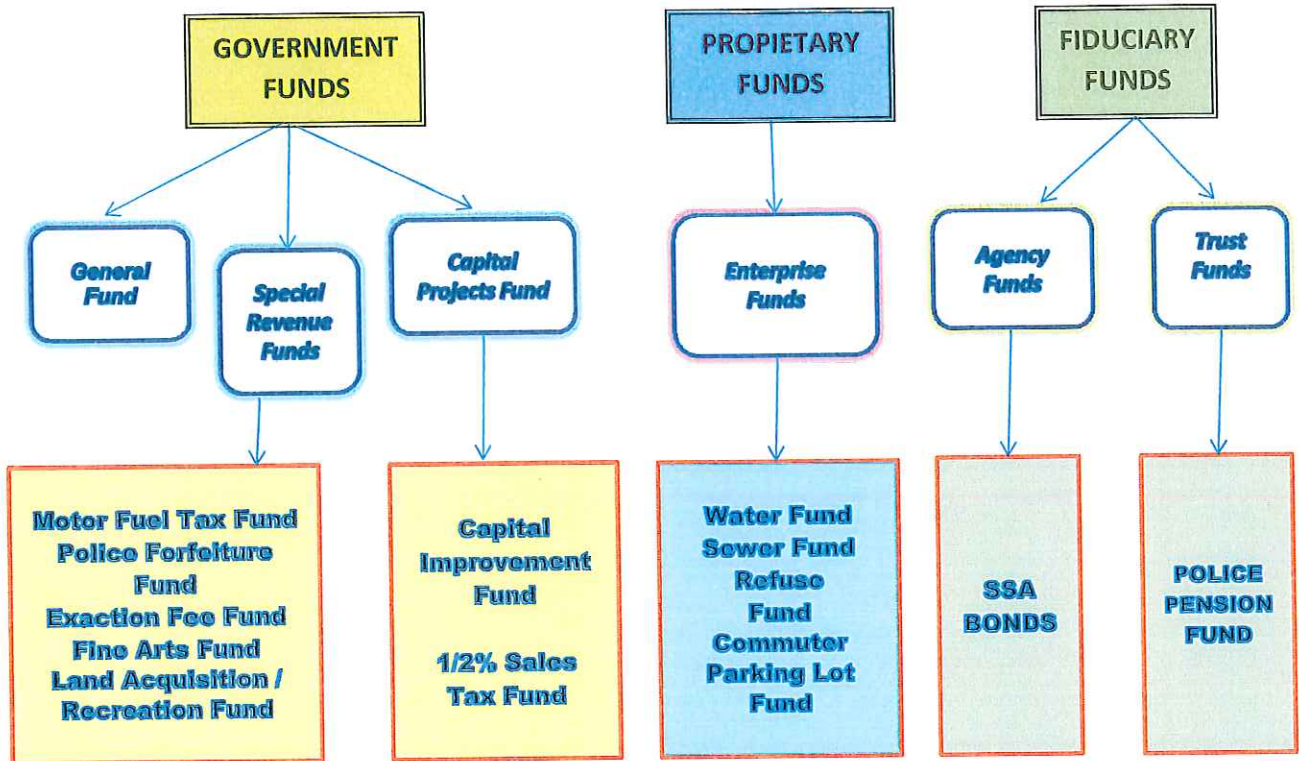
5. BASIS OF ACCOUNTING

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.

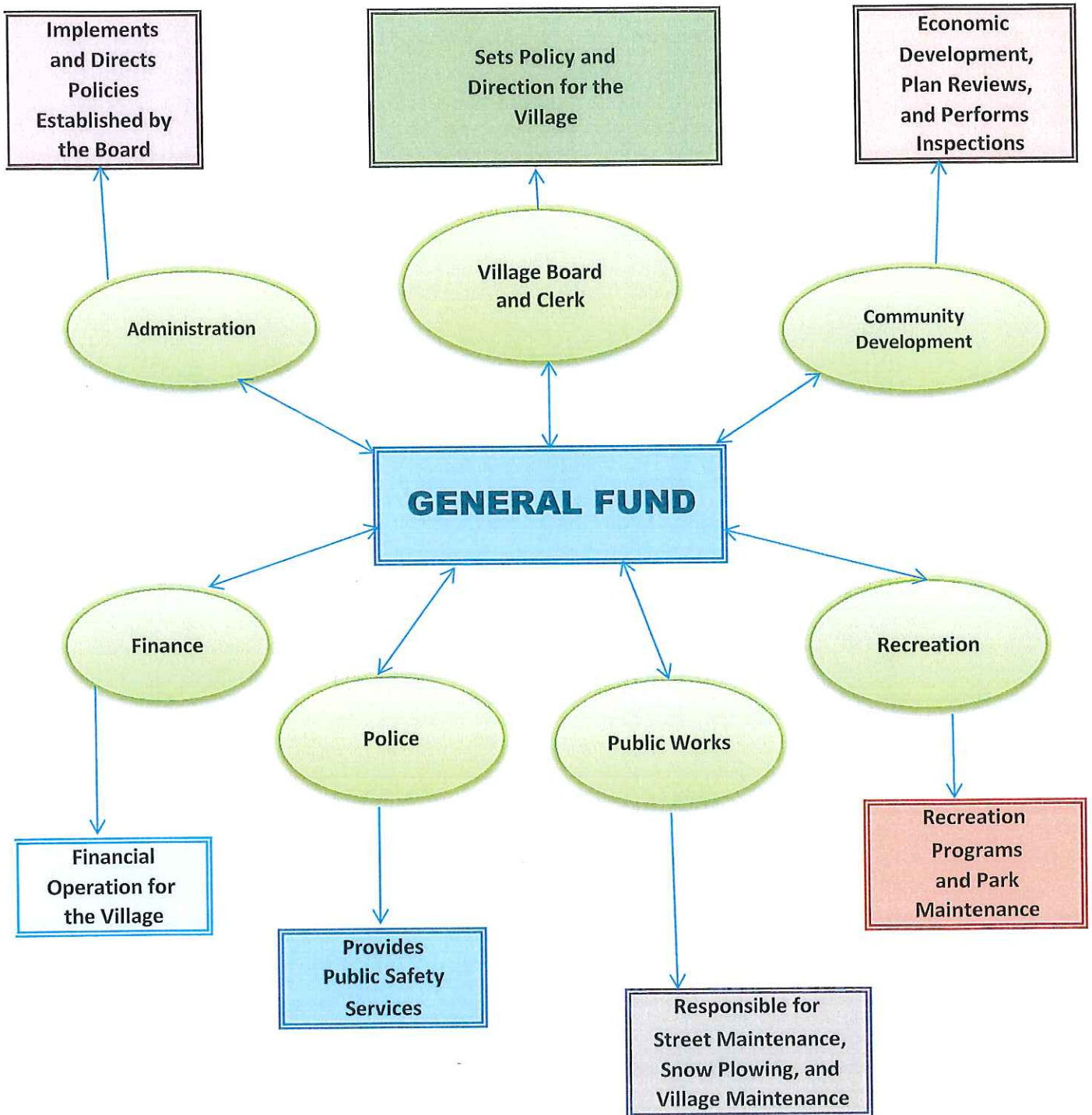
All governmental funds are accounted for using the modified accrual basis of accounting for financial reporting purposes. Their revenues are recognized when they become measurable and available as net current assets. The Village's share of State-assessed income taxes, gross receipts, and sales taxes 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.

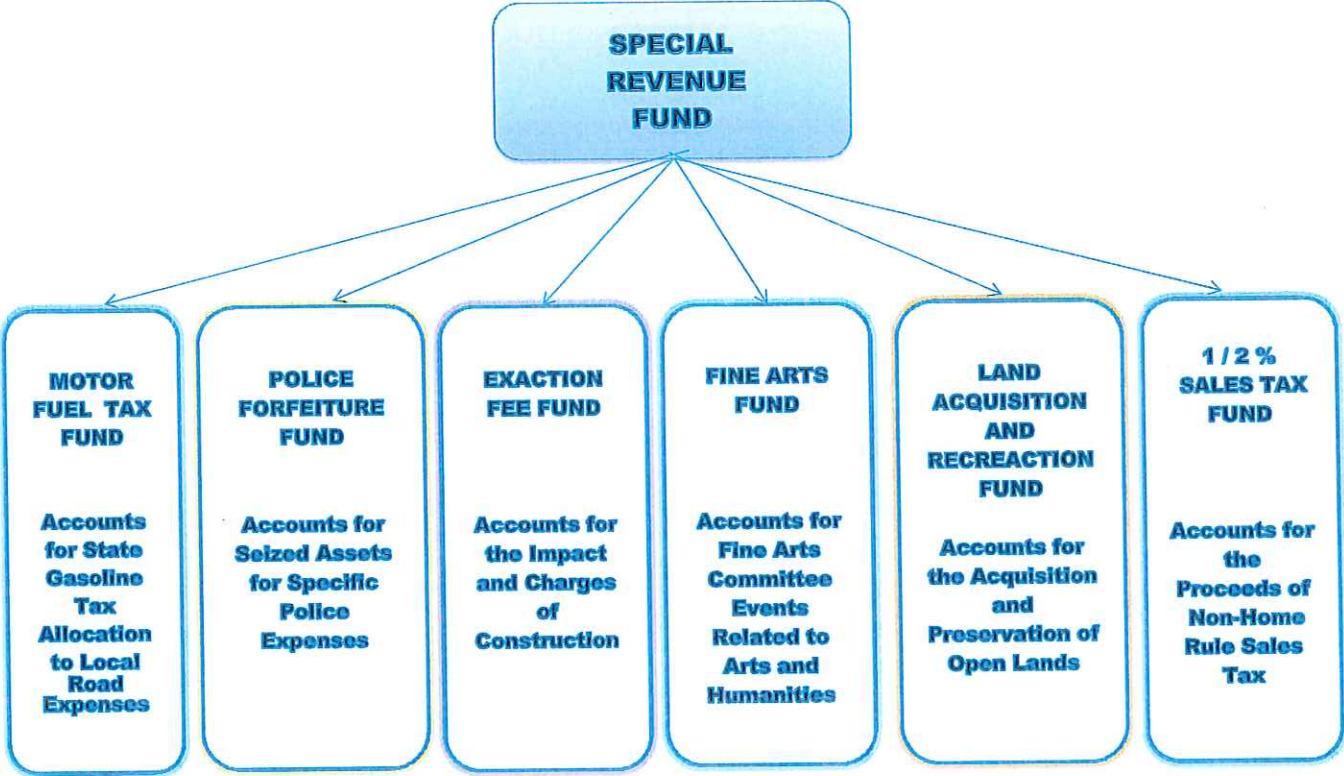
VILLAGE OF PALOS PARK FUND STRUCTURE



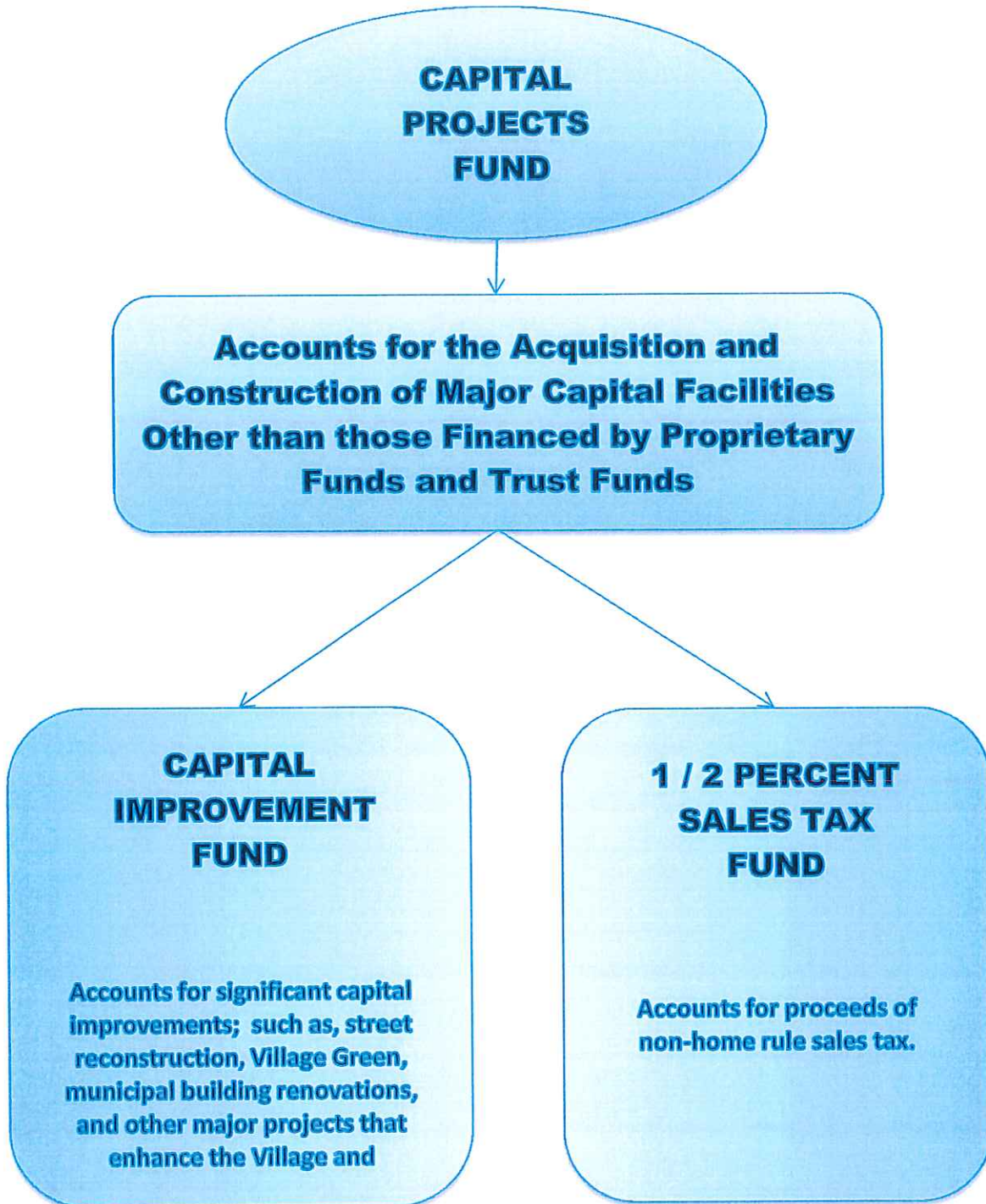
VILLAGE OF PALOS PARK



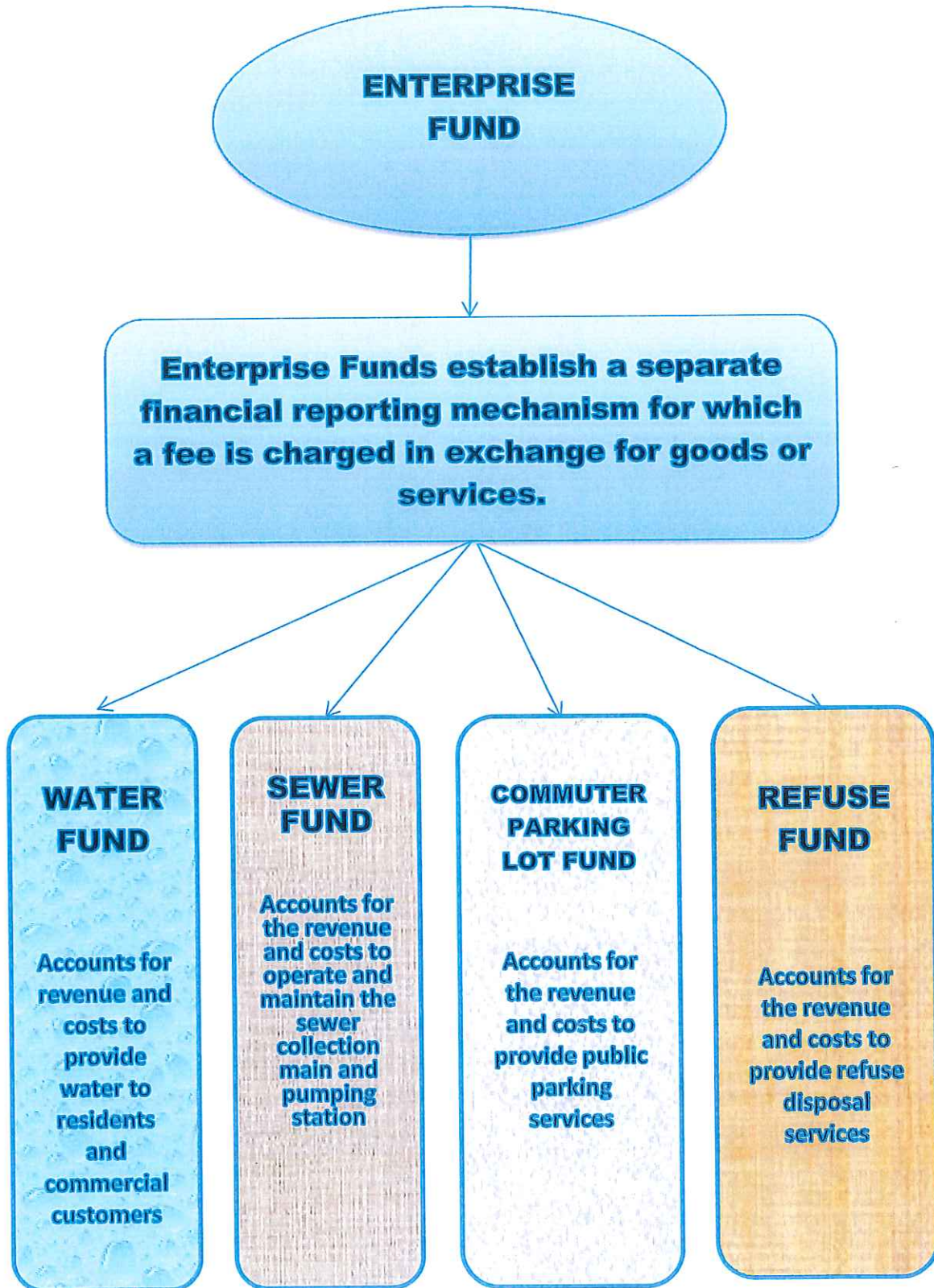
**VILLAGE OF PALOS PARK
SPECIAL REVENUE FUNDS**



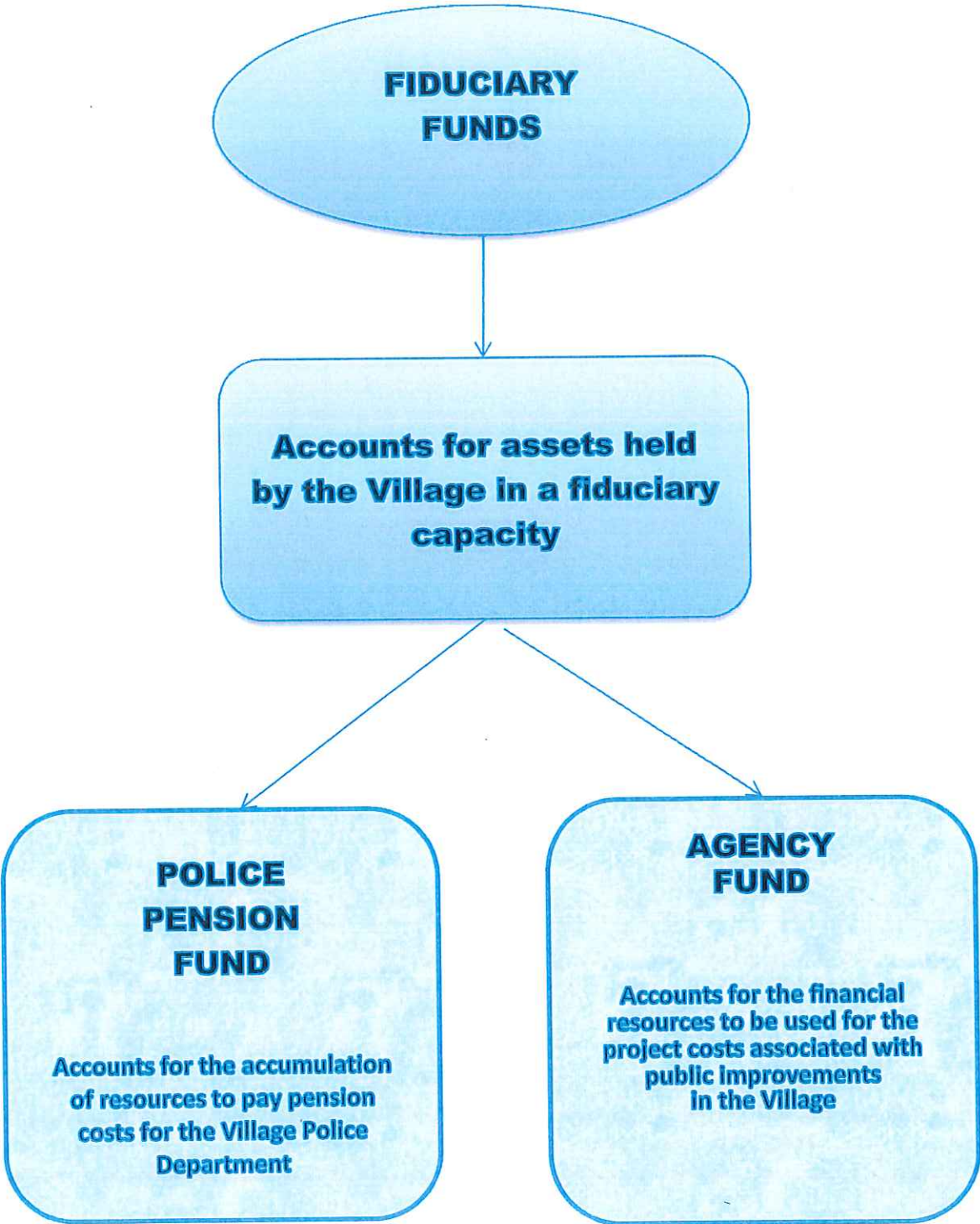
VILLAGE OF PALOS PARK CAPITAL PROJECTS FUNDS



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 monitoring and control system will be maintained. Budget performance will be measured on a monthly basis, and an analysis of the results will be provided 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 FY2020 is outlined below:

November, 2018 – January 2019: 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, 2019: 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, 2019: 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, 2019: 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, 2019: 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, 2019 – 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, 2019 – March, 2019 – Review of Capital Expenditure Requests: All requests are reviewed initially by staff members. A recommended CIP is forwarded to the Treasurer for review.

April, 2019 – 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, 2018 – 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, 2019 – Review: Staff and the Treasurer review capital expenditure requests.

April, 2019 – 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 2020

<i>November 16, 2018</i>	FY2018 Six Month Budget Status Review – Presentation of Multi-Year Budget Projection
<i>January 11, 2019</i>	Distribute Budget Preparation (Capital and Operating) Materials to Departments
<i>February 22, 2019</i>	Operating and Capital Budget Requests Due to Finance Department
<i>March 1, 2019</i>	Finance Department Prepares First Draft of Capital and Operating Budget for Executive Review
<i>April 5, 2019</i>	Budget Goals Due to Administration Department
<i>February – March, 2019</i>	Treasurer and Administration Executive Review and Meetings of Capital and Operating Budgets
<i>April 8, 2019</i>	Distribution of Final Budgets Requests to Mayor and Commissioners
<i>April 22, 2019</i>	Public Hearing and Adoption of Capital and Operating Budget
<i>May 1, 2019</i>	Beginning of Fiscal Year 2020

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 FY2020. 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, 2019) 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 an increase in the amount of interest income in Custodial, Illinois Funds, Republic Bank, and IMET Accounts. While some of these accounts have small balances and earn very little interest, the Village's account holding Real Estate Taxes earns the most interest revenue. Interest income have been budgeted at an estimated \$22,250, 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 2020, and the final transfer to the General Fund will take place in FY2020.
- **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 (10.00% increase in premium).** To calculate the health and dental costs for FY2020, 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 (\$9.75 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 (CY2019) is 10.47% of participant wages. We have estimated that our IMRF rate will be 11.00% after January 1, 2020, 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 \$325,000.
- **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 CY2019 is 0.675%, 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.

- 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 2019, our legal fees expenditures were approximately \$156,720. The Village is decreasing our total legal budget for Fiscal Year 2020 to \$134,525, which is a decrease of 14.16% from the FY2019 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 5.00% increase in our contributions; plus the Village is utilizing a \$45,000 agency reserves reduction for FY2020.

NOTES ON CAPITAL PROJECTS

Capital expenditures in the amount of \$544,900 are budgeted for Fiscal Year 2020. Some of these capital projects include: building improvements, 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 2021, 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 (2018 tax year) is **\$254,642,041**. 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 **\$275,000** or 0.11% of EAV (as of April 30, 2019). 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 2018)	254,642,041
Bond Debt Limit 8.625% of EAV	21,962,876
Amount Applicable to Debt Limit	<u>275,000</u>
Legal Debt Margin at 4/30/2019	<u>21,687,876</u>
General Debt as a Percentage of Debt Limit	<u>1.27%</u>

	FY2014	FY2015	FY2016	FY2017	FY2018
EAV	211,138,166	203,028,808	197,028,709	205,826,066	253,349,367
LEGAL DEBT LIMIT	18,210,667	17,511,235	16,993,726	17,752,498	21,851,383
GENERAL DEBT	1,925,000	1,790,000	365,000	335,000	305,000
DEBT PERCENTAGE OF DEBT LIMIT	10.57%	10.22%	2.15%	1.92%	1.42%

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, 2019, the outstanding principal was **\$275,000**.

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. This debt was paid in full by water fund usage charges in fiscal year 2019. Currently, there is no outstanding special assessments public benefit debt.

GENERAL DEBT	
<u>Liability</u>	<u>Balance as of April 30, 2019</u>
Debt Certificates	\$ 275,000
Capital Leases	\$ 0
Total	<u>\$ 275,000</u>

PROPRIETARY DEBT	
<u>Liability</u>	<u>Balance as of April 30, 2019</u>
Special Assessment Public Benefit	\$ 0
Alternate Revenue Bonds	\$ 1,210,000
Total	<u>\$ 1,210,000</u>

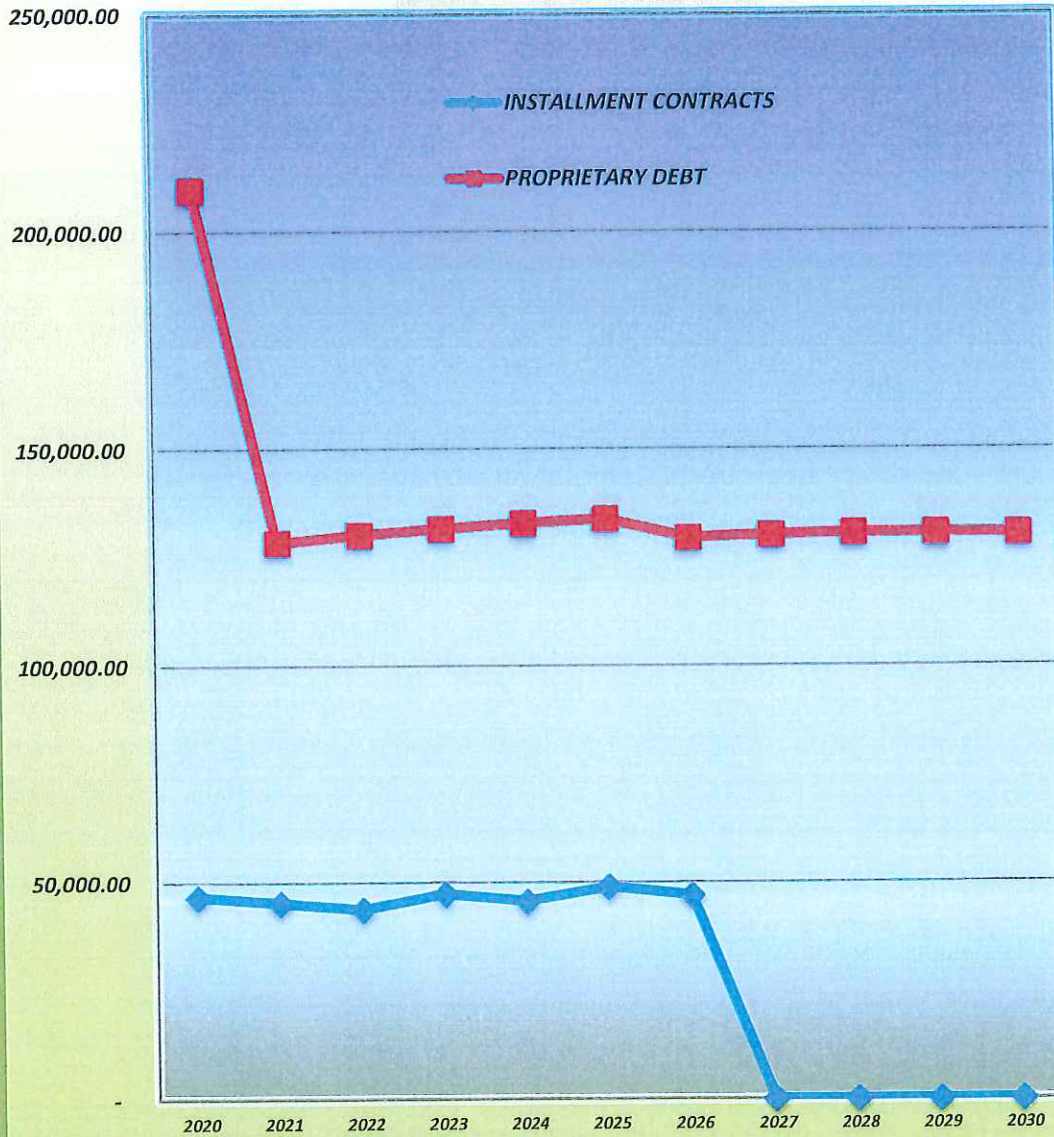
Alternate Revenue Bonds

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, 2019, the Water and Sewer Enterprise Funds had **\$75,000** 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, 2019, the outstanding principal was **\$1,135,000**.

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, 2019**

FISCAL YEAR ENDING	INSTALLMENT CONTRACTS			PROPRIETARY DEBT			TOTAL VILLAGE DEBT		
	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL
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	275,000	49,600	324,600	1,210,000	307,146	1,517,146	1,485,000	356,746	1,841,746

SCHEDULE OF PROPRIETARY DEBT

SERIES 2004 - FUND 52 ALTERNATE REVENUE BONDS			
Fiscal Year	Principal	Interest	<i>Water Fund</i> 3.64% Avg
2020	16,000	656	16,656
TOTAL	16,000	656	\$ 16,656

SERIES 2004 - FUND 51 ALTERNATE REVENUE BONDS			
Principal	Interest	<i>Sewer Fund</i> 3.64% Avg	
24,000	984	24,984	
24,000	984	\$ 24,984	

SERIES 2005 - FUND 52 ALTERNATE REVENUE BONDS			
Fiscal Year	Principal	Interest	<i>Water Fund</i> 3.65% Avg
2020	16,800	680	17,480
TOTAL	16,800	680	\$ 17,480

SERIES 2005 - FUND 51 ALTERNATE REVENUE BONDS			
Principal	Interest	<i>Sewer Fund</i> 3.65% Avg	
18,200	737	18,937	
18,200	737	\$ 18,937	

WATER RESERVOIR - FUND 52			
Fiscal Year	<i>Principal</i>	<i>Interest</i> 3.480% Avg	<i>TOTAL</i>
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	1,135,000	304,088	\$ 1,439,088

TOTAL PROPRIETARY DEBT			
Fiscal Year	<i>Principal</i>	<i>Interest</i>	<i>TOTAL</i>
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	1,210,000	307,145	1,517,144

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>
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	275,000	49,600	\$ 324,600

Fiscal Year	TOTAL OTHER DEBT		
	Principal	Interest	TOTAL
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	275,000	49,600	\$ 324,600

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
<i>Overlapping Districts:</i>				
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

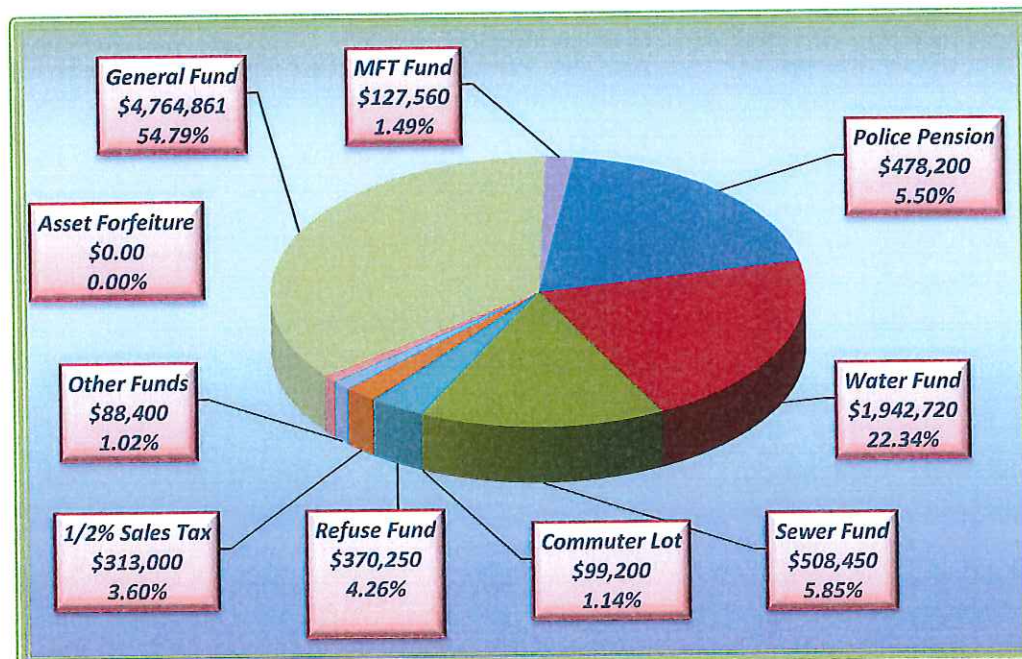
FINANCIAL SUMMARY

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 2020, the combined budget of all funds reflects \$8,696,081 of estimated revenues, and \$8,687,404 of expenditures. Overall Revenue is decreasing \$105,222, and expenditures are expected to increase \$84,071, as compared to prior year actual amounts. 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 REVENUE PROJECTIONS FISCAL YEAR 2020



VILLAGE OF PALOS PARK
ESTIMATED FUND BALANCE ANALYSIS

FUND	ESTIMATED FY2019 FUND BALANCE	ESTIMATED REVENUE	ESTIMATED OPERATING EXPENSES	ESTIMATED CAPITAL EXPENSES	ESTIMATED FY2020 FUND BALANCE
<i>General Fund</i>	\$ 1,763,485	\$ 4,764,861	\$ 4,674,790	\$ 75,000	\$ 1,778,556
<i>Water Fund</i>	1,907,722	1,942,720	2,105,457	139,500	1,605,485
<i>Sewer Fund</i>	1,349,240	508,450	462,426	179,000	1,216,264
<i>Refuse Fund</i>	-	370,250	370,250		-
<i>1/2% Sales Tax Fund</i>	304,849	313,000		115,000	502,849
<i>MFT Fund</i>	180,185	131,000	114,000		197,185
<i>Commuter Lot Fund</i>	104,208	99,200	116,550		86,858
<i>Asset Forfeiture Fund</i>	82,526	-	-	36,400	46,126
<i>Police Pension Fund</i>	3,272,091	478,200	187,125		3,563,166
<i>Other Funds</i>	158,771	88,400	111,906		135,265
TOTAL FUNDS	\$ 9,123,077	\$ 8,696,081	\$ 8,142,504	\$ 544,900	\$ 9,131,754

The proposed overall budget revenues are projected to be \$8,696,081 which is \$108,012 more than the previous fiscal year budgeted revenue estimations. This is only a 1.26% increase over the fiscal year 2019 revenue projection, and a \$70,446 increase over fiscal year 2018 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 \$8,687,404 which is \$517,716 or 5.62% less than the previous fiscal year budgeted expenditures. These expenditures are \$1,089,843 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, pension costs, and capital expenses.

**VILLAGE OF PALOS PARK
ALL FUNDS COMPARISON**

FUND	FY2020 BUDGET REVENUE	FY2019 ACTUAL 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
General Fund	4,764,861	4,707,887	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
Water Fund	1,942,720	1,988,251	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
Sewer Fund	508,450	531,407	561,830	532,859	505,681	521,951	577,949	538,529	519,743	483,617	465,038
1/2% Sales Tax Fund	313,000	396,032	201,229	199,174	265,208	171,262	172,846	199,409	162,165	176,213	160,503
MFT Fund	131,000	121,224	117,374	115,492	124,418	157,210	139,484	137,042	142,500	139,208	118,467
Commuter Lot Fund	99,200	99,770	87,880	96,717	91,774	82,805	81,816	74,482	72,100	82,105	82,303
Asset Forfeiture Fund	-	3,069	215,148	12,479	8,600	88,356	61,556	47,380	84,220	764,166	96,363
Police Pension Fund	478,200	458,017	436,980	367,835	327,450	320,701	248,282	307,891	278,850	245,037	209,571
Refuse Recycling Fund*	370,250	359,625	354,737	344,284	339,216	332,880	328,048	318,273			131,346
Other Funds	88,400	131,766	131,766	122,229	124,381	150,087	48,836	107,710	15,800	94,842	
TOTAL FUNDS	8,696,081	8,797,048	8,625,635	8,082,808	8,229,266	8,071,754	7,849,443	7,951,717	\$ 7,523,941	\$ 7,946,952	\$ 6,869,303

(1,750,000.00) LESS WATER BOND

6,196,952.00 TOTAL

FUND	FY2020 BUDGET EXPENSES	FY2019 ACTUAL 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
General Fund	4,749,790	4,549,241	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
Water Fund	2,244,957	2,032,922	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
Sewer Fund	641,426	538,111	359,978	378,849	384,959	454,307	479,949	472,522	515,410	370,396	553,416
1/2% Sales Tax Fund	115,000	387,633	112,628	86,676	235,484	258,344	142,581	110,601	162,165	110,741	73,433
MFT Fund	114,000	284,556	60,238	34,451	173,164	174,045	172,458	34,946	142,500	91,918	88,121
Commuter Lot Fund	116,550	87,525	77,199	92,350	80,856	88,124	84,603	90,431	68,026	76,703	72,485
Asset Forfeiture Fund	36,400	68,724	38,651	63,527	113,789	159,500	145,125	169,421	234,365	79,740	36,363
Police Pension Fund	187,125	183,907	187,307	139,663	118,953	116,109	111,471	98,328	93,000	115,950	62,068
Refuse Recycling Fund*	370,250	359,625	356,379	353,329	345,793	344,525	362,443	296,217			
Other Funds	111,906	111,289	111,289	218,820	125,642	149,030	65,222	126,567	11,450	61,040	175,233
TOTAL FUNDS	8,687,404	8,603,533	7,597,561	7,905,568	8,035,933	8,005,193	7,709,172	\$ 7,216,631	\$ 7,211,908	\$ 8,163,833	\$ 7,463,552

(1,984,397.00) LESS WATER RESERVE

\$ 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	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 PROJECTION
FUND 01 -- GENERAL FUND			
Property Tax	1,340,768	1,415,390	1,428,025
Personal Property Replacement Tax	9,563	9,870	13,000
State Income Tax	513,420	470,590	477,430
Use Tax	125,737	143,311	158,739
Sales Tax	669,903	693,586	710,925
Utility Tax	423,001	429,832	443,000
Place for Eating Tax	198,652	199,231	210,000
Licenses and Fees	143,248	148,107	166,050
Grants	-		-
Rental Income	256,345	255,285	287,228
Utility Income	10,264	9,660	10,250
Misc Reimbursements & Income	15,442	111,451	27,026
Interest Income	28,866	26,241	27,750
Transfers	159,188	158,868	169,188
Police Department Revenues	241,091	280,159	273,150
Building Department Revenues	193,102	228,820	201,000
Recreation Revenues	156,395	112,178	139,300
Festivals	18,446	15,308	22,800
Sluis Property			-
TOTAL GENERAL FUND REVENUE	4,503,431	4,707,887	4,764,861
FUND 23 -- 1/2% SALES TAX FUND			
Taxes	193,234	211,332	215,000
Transfer		175,000	90,000
Miscellaneous Income	2,739	1,431	
Interest Income	5,255	8,269	8,000
TOTAL 1/2% SALES TAX FUND REVENUE	201,228	396,032	313,000
FUND 24 -- MFT FUND			
			6,000
Taxes	113,858	114,260	125,000
Interest Income	3,517	6,964	6,000
TOTAL FUND REVENUE	117,375	121,224	131,000
FUND 27 -- ASSET FOREFEITURE FUND			
Interest Income	7	34	-
Miscellaneous Income		3,220	
Transfers In			
Fines and Forfeitures	214,781	(185)	
TOTAL FUND REVENUE	214,788	3,069	-

SUMMARY OF REVENUE FOR ALL FUNDS

FUND 50 -- REFUSE FUND			
Refuse Income	354,737	359,625	370,250
FUND 51 -- SEWER FUND			
Utility Income	492,068	476,401	470,400
Reimbursements			-
Miscellaneous Income	700	100	-
Interest Income	404	292	350
Transfers In	30,000	30,000	30,000
Permits	38,658	24,614	7,700
TOTAL FUND REVENUE	561,830	531,407	508,450
FUND 52 -- WATER FUND			
Rental Income	19,000	19,000	20,000
Utility Income	1,955,932	1,929,025	1,901,420
Miscellaneous Reimbursements	-		-
Miscellaneous Income	100		-
Interest Income	1,713	1,696	1,500
Permits	38,515	38,530	19,800
TOTAL FUND REVENUE	2,015,260	1,988,251	1,942,720
FUND 53 -- COMMUTER LOT FUND			
Parking Fees	87,634	89,802	90,000
Miscellaneous Income		9,790	9,000
Interest Income	246	178	200
TOTAL FUND REVENUE	87,880	99,770	99,200
FUND 84 -- POLICE PENSION FUND			
Employee Contributions	65,873	77,130	90,450
Employer Contributions	250,000	250,000	325,000
Investment Income	121,107	130,888	62,750
TOTAL FUND REVENUE	436,980	458,018	478,200
OTHER FUNDS	108,768	136,021	88,400
TOTAL FUNDS REVENUE	\$ 8,602,277	\$ 8,801,303	\$ 8,696,081

VILLAGE OF PALOS PARK
SUMMARY OF EXPENDITURES FOR ALL FUNDS

OPERATING EXPENDITURES	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 PROJECTION
FUND 01 -- GENERAL FUND			
Administration	519,364	538,640	538,023
Public Affairs	155,105	77,115	55,711
Police	2,165,429	2,253,981	2,394,124
Public Works Department	511,704	560,829	537,093
Building Department	296,168	413,986	393,213
Recreation Department	379,777	358,324	393,744
Public Grounds	105,582	141,678	126,000
Capital Expenditures	19,305	3,641	75,000
Finance	217,506	170,371	206,282
Festivals	18,015	26,018	26,100
Sluis Property	4,396	2,659	2,500
Debt Obligations	2,000	2,000	2,000
TOTAL GENERAL FUND EXPENDITURES	4,394,331	4,549,242	4,749,790
1/2% SALES TAX FUND			
Contractual	2,737		
Commodities	1,420	400	
Capital Expenses	33,851	311,200	30,000
Capital Expenses - Public Works	74,619	76,033	85,000
TOTAL 1/2% SALES TAX	112,627	387,633	115,000
MFT FUND			
Contractual			
Commodities	60,238	104,556	114,000
Capital Expenses		180,000	-
TOTAL MFT FUND	60,238	284,556	114,000
FUND 27 -- ASSET FOREFEITURE FUND			
Contractual	5,935	4,020	
Commodities	2,689	7,588	
Capital Expenses	30,027	57,116	36,400
Transfers Out			
TOTAL FORFEITURE FUND	38,651	68,724	36,400

SUMMARY OF EXPENDITURES FOR ALL FUNDS

FUND 50 -- REFUSE FUND			
Contractual	341,379	354,945	355,250
Transfers Out	15,000	4,680	15,000
TOTAL REFUSE FUND	356,379	359,625	370,250
FUND 51 -- SEWER FUND			
Salaries	127,347	130,642	159,003
Benefits	43,541	42,550	47,423
Debt Service	44,898	43,267	-
Contractual	84,958	109,438	114,100
Commodities	24,235	32,682	76,900
Capital Expenditures	-	69,532	179,000
Transfers Out	35,000	110,000	65,000
TOTAL SEWER FUND	359,979	538,111	641,426
FUND 52 -- WATER FUND			
Salaries	369,191	342,839	386,191
Benefits	123,509	120,974	129,997
Debt Service	258,745	261,450	251,344
Contractual	238,929	301,817	319,450
Commodities	809,186	805,842	858,475
Capital Expenditures	-		139,500
Transfers Out	100,000	200,000	160,000
TOTAL WATER FUND	1,899,561	2,032,922	2,244,957
FUND 53 -- COMMUTER LOT FUND			
Contractual	46,262	41,283	38,250
Commodities	938	6,242	38,300
Transfers Out	30,000	40,000	40,000
TOTAL COMMUTER LOT FUND	77,200	87,525	116,550
FUND 84 -- POLICE PENSION FUND			
Pension Disbursements	167,127	156,444	173,475
Contractual	10,481	13,079	13,650
Commodities	9,699	14,384	-
TOTAL PENSION FUND	187,307	183,907	187,125
OTHER FUNDS	133,946	111,089	111,906
TOTAL FUND EXPENDITURES	\$ 7,620,219	\$ 8,603,333	\$ 8,687,404

**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	3,441,119	340,000			3,781,119	43.5%
Loan / Bond Proceeds	-		-		-	0.0%
Utility Revenue	10,250		2,742,070		2,752,320	31.7%
Permits & Inspections	94,500		27,500		122,000	1.4%
Transfers In	171,688	120,500	30,000		322,188	3.7%
Fines and Forfeitures	133,250	-			133,250	1.5%
Fees & Licenses	407,950				407,950	4.7%
Misc. Reimbursements	24,676		-		24,676	0.3%
Pension Contributions	-			415,450	415,450	4.8%
Misc. Income	35,950	36,900	99,000		171,850	2.0%
Rental Income	318,728		20,000		338,728	3.9%
Recreation Programs	107,500				107,500	1.2%
Interest Income	27,750	14,000	2,050	62,750	106,550	1.2%
Donations	-	12,500			12,500	0.1%
State and Federal Grants	-	-			-	0.0%
VILLAGE WIDE TOTAL	\$ 4,773,362	\$ 523,900	\$ 2,920,620	\$ 478,200	\$ 8,696,081	100%
<i>Percent of Total</i>	<i>54.9%</i>	<i>6.0%</i>	<i>33.6%</i>	<i>5.5%</i>	<i>100.0%</i>	

EXPENSES	Total General Government	Total Special Expense Funds	Total Enterprise Funds	Police Pension	VILLAGE WIDE TOTAL ALL FUNDS	
Salaries and Benefits	3,389,393	-	722,614		4,112,007	47.3%
Contractual	1,086,762	48,450	827,050	13,650	1,975,912	22.7%
Capital Expenditures	-	263,200	318,500		581,700	6.7%
Commodities	247,135	9,650	973,675	-	1,230,460	14.2%
Transfers Out	33,000	-	280,000		313,000	3.6%
Debt Service	2,000	47,506	251,344		300,850	3.5%
Pension Disbursements	-	-	-	173,475	173,475	2.0%
Contractual Obligations	-	-	-		-	0.0%
VILLAGE WIDE TOTAL	\$ 4,758,290	\$ 368,806	\$ 3,373,183	\$ 187,125	\$ 8,687,404	100%
<i>Percent of Total</i>	<i>54.8%</i>	<i>4.2%</i>	<i>38.8%</i>	<i>2.2%</i>	<i>100.0%</i>	

FUND SURPLUS (DEFICIT)	\$ 15,072	\$ 155,094	\$ (452,563)	\$ 291,075	\$ 8,677
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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>	\$ 1,766,870 19.4%	\$ 4,773,361 54.9%	\$ 4,758,290 54.8%	\$ 1,781,941 19.5%
<i>Enterprise Funds</i>	\$ 3,361,170 36.8%	\$ 2,920,620 33.6%	\$ 3,373,183 38.8%	\$ 2,908,607 31.9%
<i>Special Revenue Funds</i>	\$ 722,946 7.9%	\$ 523,900 6.0%	\$ 368,807 4.2%	\$ 878,039 9.6%
<i>Police Pension Fund</i>	\$ 3,272,091 35.9%	\$ 478,200 5.5%	\$ 187,125 2.2%	\$ 3,563,166 39.0%
TOTAL BUDGETED FUNDS	\$ 9,123,077	\$ 8,696,081	\$ 8,687,404	\$ 9,131,754

VILLAGE OF PALOS PARK

GENERAL GOVERNMENT FUNDS
FUND BALANCE FOR FY2020

FUND DESCRIPTION	FY2020 BUDGET	FY2019 ACTUAL	FY2018 ACTUAL	FY2017 ACTUAL	FY2016 ACTUAL	FY2015 ACTUAL	FY2014 ACTUAL	FY2013 ACTUAL	FY2012 ACTUAL	FY2011 ACTUAL	FY2010 ACTUAL
General Fund Revenues	4,764,861	4,707,887	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	4,749,790	4,549,241	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>	15,072	158,646	109,100	(120,418)	(107,906)	47,519	(47,444)	266,349	187,417	197,968	(239,319)
<i>FY19 Ending Fund Balance</i>		1,763,485									
<i>Projected FY20 Ending Fund Balance</i>	1,778,557										
Beautification Fund Revenues	6,000	6,630	6,445	4,275	9,070	5,417	6,005	4,362	9,070	3,260	5,394
Beautification Fund Expenditures	6,000	6,504	5,972	3,769	11,252	5,400	3,500	5,792	8,926	3,637	5,797
<i>Surplus (Deficit)</i>	-	126	473	506	(2,182)	17	2,505	(1,430)	144	(377)	(403)
<i>FY19 Ending Fund Balance</i>		3,146									
<i>Projected FY20 Ending Fund Balance</i>	3,146										
McCord Fund Revenues	2,500	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	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>FY19 Ending Fund Balance</i>		239									
<i>Projected FY20 Ending Fund Balance</i>	239										
TOTAL GENERAL GOV REVENUES	4,773,361	4,707,887	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	4,758,290	4,549,241	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>	15,072	158,722	109,573	(120,005)	(109,516)	47,294	(44,174)	264,919	187,561	197,591	(239,722)
<i>FY19 Ending Fund Balance (Estimated)</i>		1,766,870		-							
<i>Projected FY20 Ending Fund Balance</i>	1,781,941.00										

VILLAGE OF PALOS PARK

FISCAL YEAR 2020 ALL FUNDS EXPENDITURE SUMMARY

FUND SUMMARY		FISCAL YEAR 2020 BUDGET AMOUNT
GENERAL FUND	DEPT #	
ADMINISTRATION	20	538,023.00
PUBLIC AFFAIRS	21	55,711.00
POLICE	22	2,394,124.00
PUBLIC WORKS	24	537,093.00
BUILDING	25	393,213.00
RECREATION	26	393,744.00
PUBLIC GROUNDS	27	126,000.00
CAPITAL EXPENDITURES	28	75,000.00
FINANCE	29	206,282.00
SLUIS PROPERTY	30	2,500.00
VOPP - DEBT OBLIGATIONS	31	2,000.00
FESTIVALS	32	26,100.00
GENERAL FUND EXPENDITURE TOTAL		\$ 4,749,790.00
OTHER FUNDS	FUND #	
SPECIAL EVENTS FUND	3	55,900.00
OPEN LANDS FUND	10	47,506.00
EXACTION FUND	20	
1/2% SALES TAX FUND	23	115,000.00
MFT FUND	24	114,000.00
BEAUTIFICATION FUND	26	6,000.00
POLICE ASSET FORFEITURE FUND	27	36,400.00
CAPITAL PROJECTS FUND	44	
REFUSE / RECYCLING FUND	50	370,250.00
SEWER FUND	51	641,426.00
WATER FUND	52	2,244,957.00
COMMUTER LOT FUND	53	116,550.00
MCCORD FUND	54	2,500.00
POLICE PENSION FUND	84	187,125.00
TOTAL OTHER FUNDS EXPENDITURES		3,937,614.00
GRAND TOTAL ALL FUNDS EXPENDITURES		\$ 8,687,404.00

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

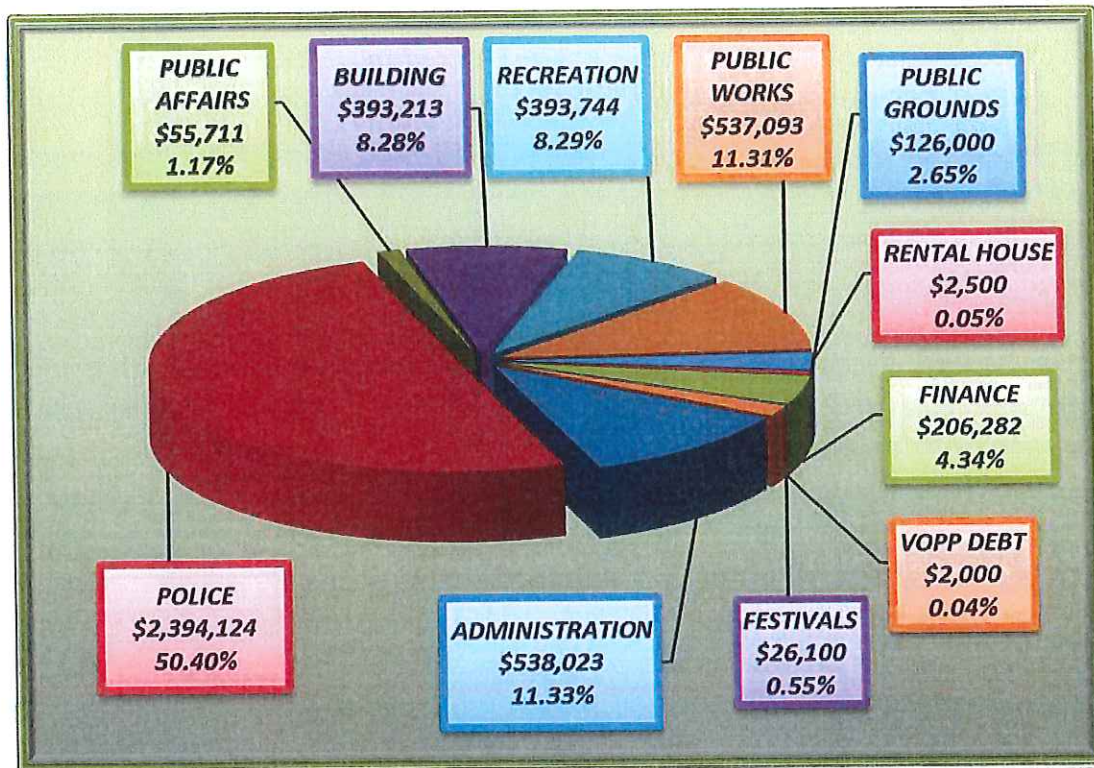
EXPENDITURE SUMMARY BY DEPARTMENT

SUMMARY INFORMATION

The section contains the budgetary goals and allocations for FY2020. 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 #)	FY2019 BUDGET	FY2019 ACTUAL	FY2020 BUDGET
<i>Administration</i>	General (01)	Administration (20)	533,426	538,640	538,023
	General (01)	Capital Improvements (28)	2,750	0	40,000
	TOTAL ADMINISTRATION		\$ 536,176	\$ 538,640	\$ 578,023
<i>Public Affairs</i>	General (01)	Public Affairs (21)	\$ 119,950	\$ 7,115	\$ 55,711
<i>Police</i>	General (01)	Police (22)	2,191,025	2,253,981	2,394,123
	Asset Forfeiture (27)	Capital Improvements (28)	30,000	68,724	36,400
	TOTAL POLICE		\$ 2,221,025	\$ 2,399,820	\$ 2,430,524
<i>Public Works</i>	General (01)	Street (24)	543,026	560,829	537,093
	General (01)	Capital Improvements (28)	0	0	0
	1/2% Sales Tax (23)	Capital Improvements (28)	400,000	387,633	115,000
	Motor Fuel Tax (24)	N/A	290,550	284,556	114,000
	Refuse/Recycling (50)	N/A	356,378	359,625	370,250
	Water (52)	N/A	2,355,850	2,032,922	2,244,957
	Sewer (51)	N/A	804,326	538,111	641,426
	Commuter Lot (53)	N/A	104,750	87,525	116,550
	TOTAL PUBLIC WORKS		\$ 4,854,880	\$ 4,251,201	\$ 4,139,276
<i>Building</i>	General (01)	Building (25)	410,228	413,986	393,213
	General (01)	Capital Improvements (28)	0	0	0
	TOTAL BUILDING		\$ 410,228	\$ 413,986	\$ 393,213
<i>Recreation</i>	General (01)	Recreation (26)	424,172	358,324	393,744
	General (01)	Festivals (32)	11,925	26,018	26,100
	General (01)	Capital Improvements (28)	0	2,636	35,000
	Special Events (03)	N/A	53,750	53,793	55,900
	TOTAL RECREATION		\$ 489,847	\$ 440,771	\$ 510,744
<i>Public Grounds</i>	General (01)	Public Grounds (27)	109,490	141,678	126,000
	General (01)	Capital Improvements (30)	0	0	0
	TOTAL PUBLIC GROUNDS		\$ 109,490	\$ 141,678	\$ 126,000
<i>Finance</i>	General (01)	Finance (29)	\$ 222,354	\$ 170,371	\$ 206,282

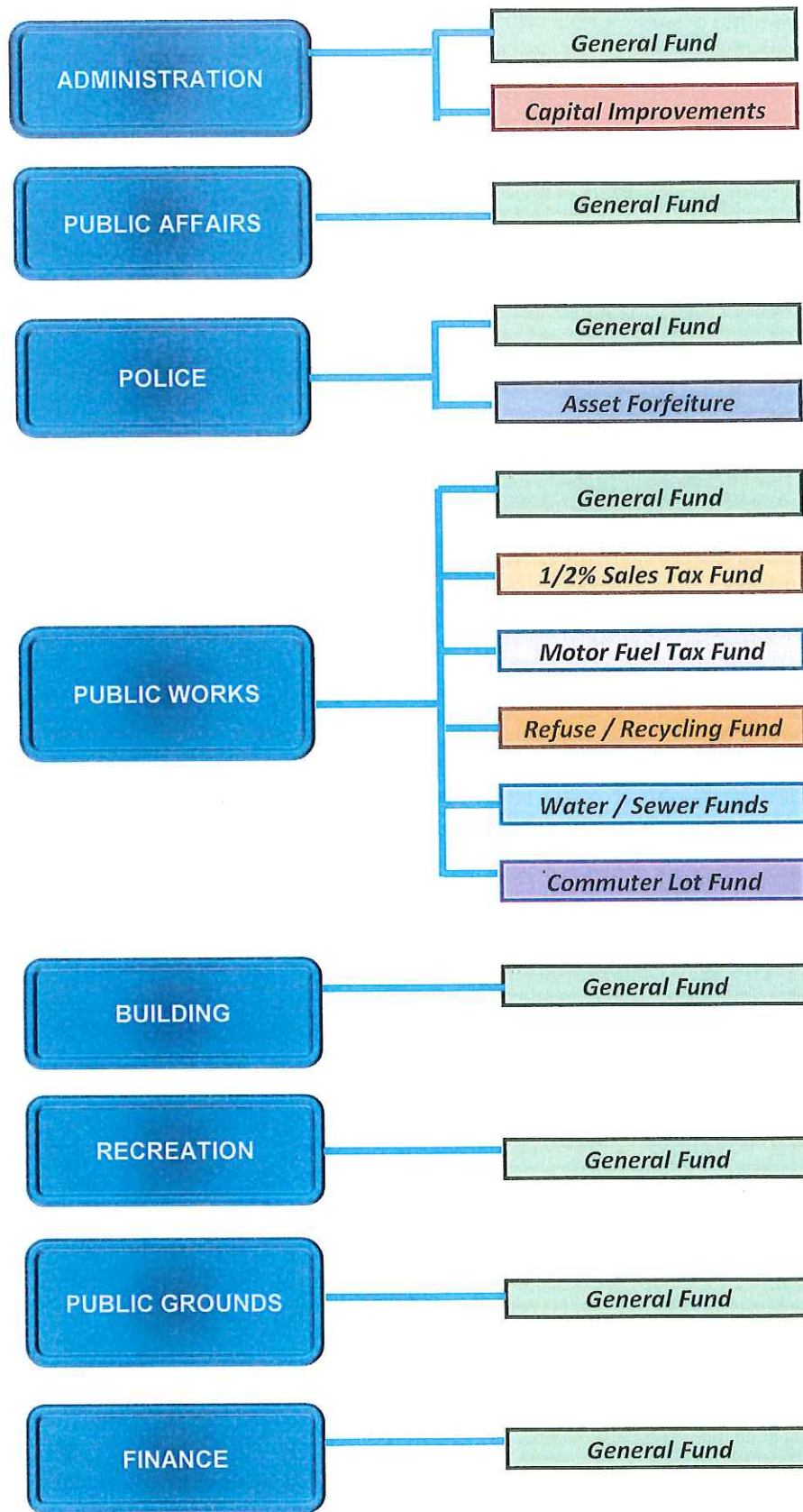
VILLAGE WIDE BUDGET BY DEPARTMENT



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 2020. The budget numbers contain the FY20 budget figures and comparison data from FY19 (Budget and Actual), FY18 Actual, and FY17 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 is in the Financial Summary section of this document and 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

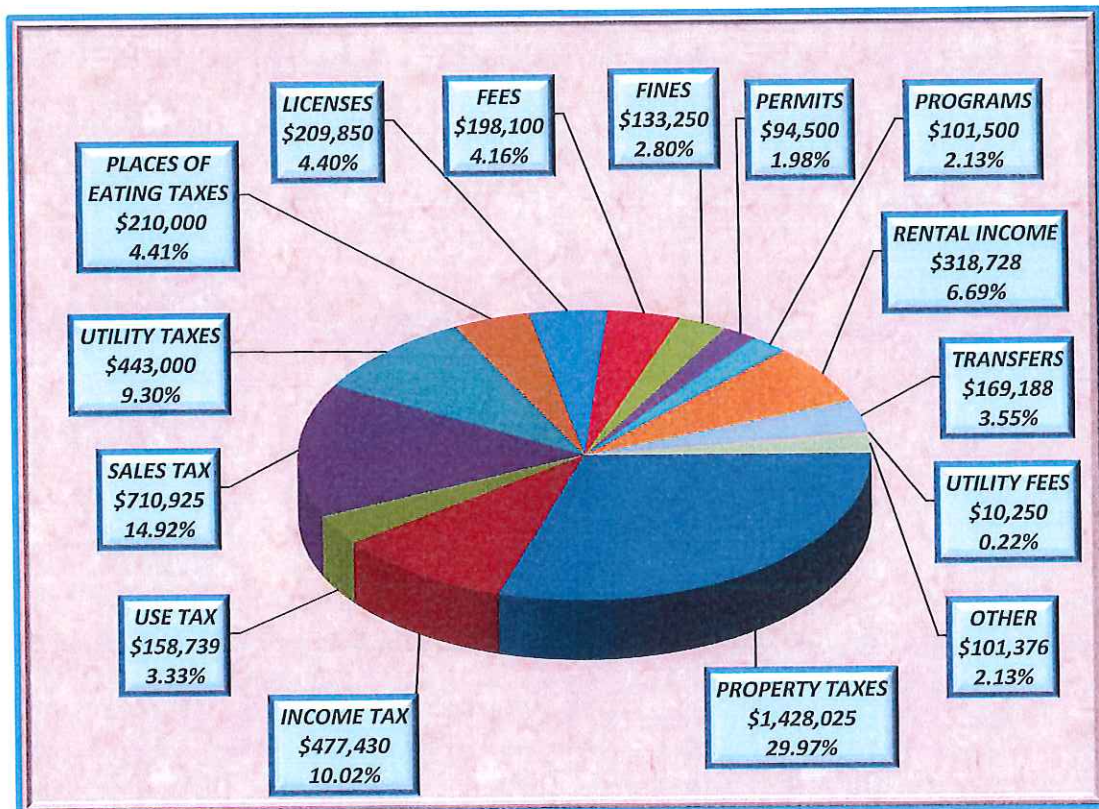
<i>FUND #</i>	<i>DESCRIPTION</i>	<i>DEPT. #</i>	<i>DESCRIPTION</i>
01	GENERAL FUND	EXPENDITURES	
10	OPEN SPACE FUND	06	RECREATION
11	LIBRARY FUND	07	RENTAL HOUSE PROPERTY
12	FINE ARTS FUND	20	ADMINISTRATION DEPARTMENT
20	EXACTION FEE FUND	21	PUBLIC AFFAIRS DEPARTMENT
23	½% SALES TAX FUND	22	POLICE DEPARTMENT
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
		58	DEBT SERVICE
DEPT. #	DESCRIPTION	60	CONTRACTUAL
REVENUE		70	COMMODITIES
00	GENERAL REVNUUE	80	CAPITAL EXPENDITURES
02	POLICE DEPARTMENT	90	TRANSFERS OUT
05	BUILDING DEPARTMENT		

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. 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 2018 was \$0.784 per \$100 of assessed valuation, which includes the Village rate of \$0.592 and \$0.193 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 year, 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 2018 and Tax Year 2017 due to the annexing of new property into the Village boundaries. Once again, in Tax Year 2018 the EAV has increased to \$254,642,041 or 0.51% 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

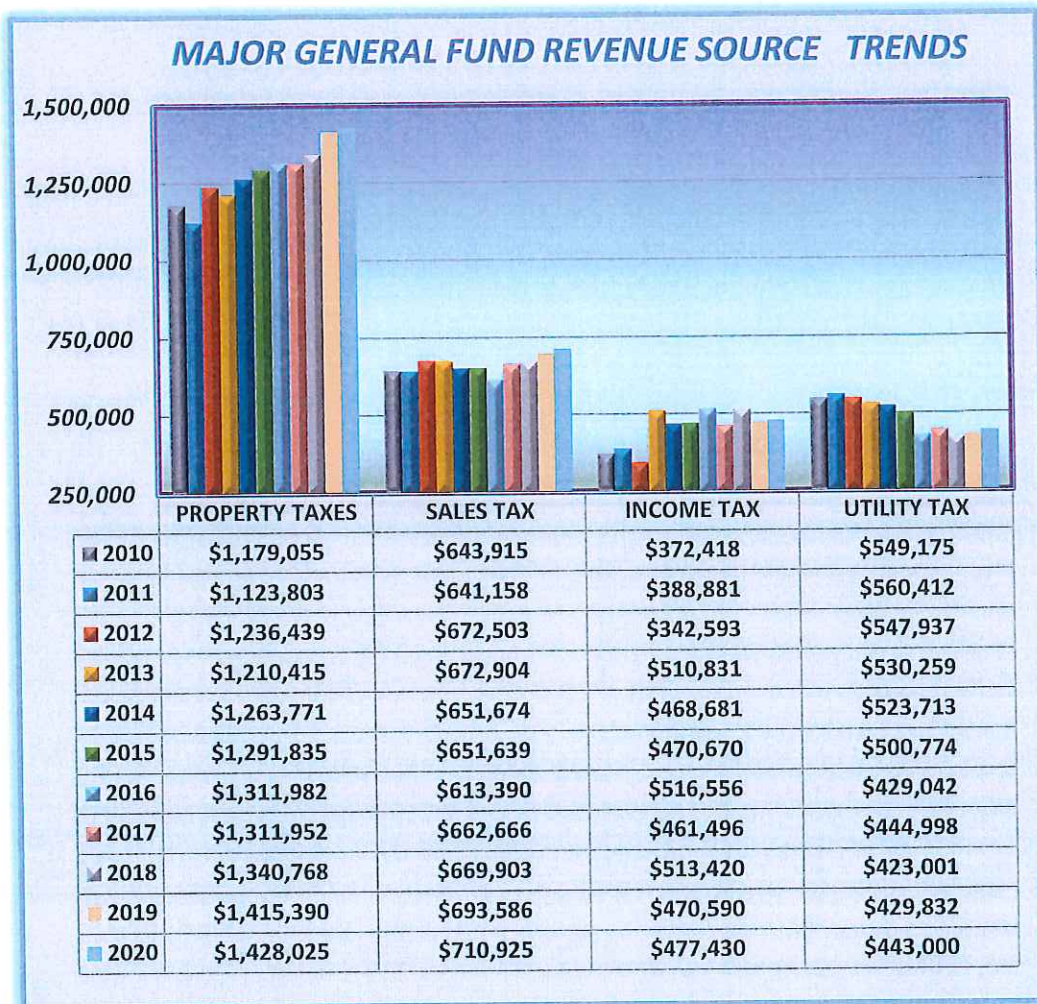
The second most important source of revenue for the Village of Palos Park is the Sales Taxes at \$710,925. As a non-home rule municipality, the Village receives a 1% tax on the gross receipts of retailers located in the Village. There are many retail establishments located throughout the community, and 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 14.97% 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 2019 revenue collections were up 3.36% or \$22,540 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 \$443,000 for the coming fiscal year. Revenue streams for Utility Tax collections are projected to increase 6.92% or \$28,680 in the coming fiscal year FY2020. 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; however,

the last fiscal year showed a slight increase of \$5,428 or 2.65%. In addition, natural gas utility tax revenue collections reflect a minor increase of 0.62% in FY2019 as compared to the prior fiscal year. Telecommunications tax collections also have continued to decrease for the past several fiscal years; fiscal year 2019 was down 10.58% or \$13,972 as compared to the prior fiscal year.



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 \$477,430 for FY2020. Based on the information from the Illinois Municipal League, the Village is estimating a per-capita distribution of \$98.50 for Fiscal Year 2020; which is a \$2.70 per-capita increase 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 2020.

OTHER GENERAL FUND REVENUE SOURCES

The Village is committed to covering the cost of services through user fees where applicable and appropriate. Total collection of fees is expected to be \$198,100. The Village is permitted by law to charge permit fees for certain activities. Examples include building and sign permits, and is projected to be \$94,500 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 \$210,000 or 4.41% 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 \$101,500 or 2.13% of the General Fund revenue in FY2020.

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 3.55% of the General Fund revenue.

Other sources of revenue for the General Fund include:

- License revenue in the amount of \$209,850 for liquor licenses, business licenses, contractor licenses, cable and AT&T franchise fees, and vehicle license fees;
- Rental income revenue in the amount of \$318,728 for cell tower lease fees and recreation center rental fees;
- Fine income in the amount of \$133,250 is received by the Village for local ordinance violations and traffic court fines; and
- Other sources of revenue in the amount of \$101,376 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 2020
 WITH COMPARISONS TO FISCAL YEARS 2010 THROUGH 2019

OPERATING REVENUE	2010 ACTUAL	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 BUDGET
Property Tax	\$ 1,179,055	\$ 1,190,858	1,236,439	1,210,415	1,263,771	1,291,835	1,311,982	1,311,952	1,340,768	1,415,390	1,428,025
Personal Property Replacement Tax	9,936	11,045	9,963	14,868	12,025	12,943	11,587	12,737	9,563	9,870	13,000
State Income Tax	372,418	401,234	342,593	510,831	468,681	474,689	517,553	461,496	513,420	470,590	477,430
Use Tax	56,049	64,606	71,058	77,206	82,743	99,971	111,545	118,424	125,737	143,311	158,739
Sales Tax	634,006	641,158	672,503	672,904	651,675	666,363	649,184	662,666	669,903	693,586	710,925
Utility Tax	554,177	560,412	547,937	530,259	523,713	483,281	429,042	444,998	423,001	429,832	443,000
Place for Eating Tax	98,705	162,577	160,978	148,071	140,154	139,204	148,754	147,503	198,652	199,231	210,000
Licenses and Fees	84,256	90,081	103,193	82,742	93,405	144,130	138,086	145,201	143,248	148,107	166,050
Grants	20,000	913	58,470	55,205	-	-	-	-	-	-	-
Rental Income	150,316	167,561	169,324	177,360	196,629	220,902	257,724	245,002	256,345	255,285	287,228
Utility Income	273,883	310,019	325,339	13,264	13,071	11,936	11,179	10,353	10,264	9,660	10,250
Loan/Bond Proceeds	30,000	-	-	-	-	-	-	-	-	-	-
Misc Reimbursements & Income	22,610	12,636	13,256	12,706	19,957	30,537	26,262	13,998	15,442	110,750	27,026
Interest Income	521	597	440	873	(3,642)	2,862	3,294	14,201	28,866	26,241	27,750
Transfers	198,164	210,688	226,188	200,000	224,188	229,188	224,188	169,188	159,188	158,868	169,188
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	700	-
Police Department Revenues	249,097	260,052	228,574	255,287	251,785	261,707	279,293	223,363	241,091	280,159	273,150
Building Department Revenues	244,904	230,715	211,160	242,471	152,048	230,200	225,127	219,326	193,102	228,820	201,000
Recreation Revenues	135,971	137,919	131,550	137,705	143,352	144,013	159,198	166,048	156,395	112,178	139,300
Sluis Property	20,000	30,000	30,000	30,000	30,000	30,000	10,000	-	-	-	-
Palos Park Festivals	-	-	-	-	-	-	4,370	7,824	18,446	15,308	22,800
TOTAL OPERATING REVENUE	4,334,069	4,483,071	4,538,965	4,372,166	4,263,555	4,473,761	4,518,369	4,374,280	4,503,431	4,707,887	4,764,861
<i>PROJECTED REVENUE INCREASE FROM FY2019</i>											1.21%

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2020 BUDGET PROJECTION	FY2019 BUDGET	FY2018 ACTUAL	FY2017 ACTUAL	FY2016 ACTUAL	FY2015 ACTUAL
GENERAL FUND REVENUE -- FUND 01							
TAXES							
01-00-10-1000	PROPERTY TAX	1,400,500	1,405,400	1,316,805	1,286,340	1,288,398	1,266,477
01-00-10-1005	POLICE PENSION PROPERTY TAX		-	-	-	-	-
01-00-10-1010	ROAD & BRIDGE PROPERTY TAX	27,525	27,525	23,963	25,612	23,584	25,358
01-00-10-1020	PERSONAL PROPERTY REPLACEMENT	13,000	13,000	9,563	12,737	11,587	7,233
01-00-10-1030	INCOME TAX \$98.50 x 4847	477,430	464,343	506,012	461,496	516,556	470,670
01-00-10-1032	USE TAX \$32.75 x 4847	158,739	127,476	126,883	118,424	102,932	93,339
01-00-10-1050	COM ED UTILITY TAX	216,500	203,925	204,910	207,624	201,936	204,141
01-00-10-1051	NICOR UTILITY TAX	105,250	77,675	100,746	84,789	72,236	132,406
01-00-10-1052	PHONE UTILITY TAX	121,250	132,720	132,095	152,585	154,869	164,227
01-00-10-1070	SALES TAX	710,925	656,850	671,047	662,666	576,518	651,639
01-00-10-1080	PLACES FOR EATING TAX	210,000	203,630	197,458	147,503	148,340	137,990
TOTAL TAXES		3,441,119	3,312,544	3,289,481	3,159,776	3,096,956	3,153,479
01-00-11-1110	LOAN / BOND PROCEEDS						
MISCELLANEOUS FEES & LICENSES							
01-00-12-1200	LIQUOR LICENSE	25,775	25,775	25,775	23,000	18,350	22,700
01-00-12-1210	BUSINESS LICENSE	16,000	15,750	15,349	17,534	23,032	16,018
01-00-12-1211	BRING YOUR OWN BOTTLE LICENSE	75	75		75		
01-00-12-1213	SOLICITORS LICENSE	100	100	80	80	140	80
01-00-12-1214	VENDING MACHINE LICENSE		-			-	
01-00-12-1230	CABLE TV FRANCHISE FEE	82,000	82,950	81,621	63,280	73,584	63,087
01-00-12-1231	AT&T - PHONE FRANCHISE FEES	42,000	42,000	30,016	41,181	48,117	15,654
01-00-12-1241	RAFFLE PERMIT FEE	100	100	70	50	40	70
01-00-12-1730	REIMBURSABLE EXPENSES		-			-	662
TOTAL MISCELLANEOUS FEES & LICENSES		166,050	166,750	152,911	145,201	163,263	118,271
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	30,835	28,850	29,064	25,884	26,713	23,132
01-00-16-1601	CROWN CASTLE TOWER RENTAL AT KAC	29,528	29,528	29,815	13,648	61,701	33,078
01-00-16-1604	SPRINT AT SHADOW RIDGE	38,750	38,750	35,844	34,800	37,311	6,000
01-00-16-1605	SPRINT PCS LAND LEASE AT KAC	35,850	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	27,376	27,158	23,805
01-00-16-1607	T-MOBILE MONOPOLE AT GARAGE	22,575	22,575	22,578	21,920	21,282	20,662
01-00-16-1620	CROWN CASTLE CO-LOCATES AT KAC	29,315	44,000	32,129	45,075	10,797	43,509
01-00-16-1625	VERIZON AT PW GARAGE	23,250	14,400	0			
01-00-16-1626	VERIZON CO-LOCATE AT SHADOW RIDGE	49,750	49,750	49,680	46,440	43,200	40,857
TOTAL RENTAL INCOME		287,228	285,088	256,346	245,002	258,022	220,903
UTILITY & ON-SITE (SEPTIC)							
01-00-17-1700	REFUSE INCOME		0				
01-00-17-1710	ON-SITE (SEPTIC MAINTENANCE)	9,250	9,250	9,071	9,273	9,551	9,407
01-00-17-1711	SEPTIC FINES (ON SITE) - COURT		-				
01-00-17-1712	ON-SITE SYSTEM REINSPECTION		-	113	-	454	1,477
01-00-17-1713	UTILITY LIEN REIMBURSEMENT		-				
01-00-17-1799	REFUSE / ON SITE PENALTY	1,000	1,000	1,080	1,080	1,174	1,051
TOTAL UTILITY & ON-SITE (SEPTIC)		10,250	10,250	10,264	10,353	11,179	11,935

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2020 BUDGET PROJECTION	FY2019 BUDGET	FY2018 ACTUAL	FY2017 ACTUAL	FY2016 ACTUAL	FY2015 ACTUAL
MISCELLANEOUS REIMBURSEMENTS							
01-00-18-1801	COUNCIL INSURANCE REIMBURSEMENTS	21,226	31,050	8,675			
01-00-18-1802	WORKMEN COMP INS REIMBURSEMENTS		0				
01-00-18-1803	LIABILITY INSURANCE REIMBURSEMENTS		0	1,123		9,065	11,941
01-00-18-1820	GAS TAX REBATE	350	375	372	365	439	372
01-00-18-1825	FEMA REIMBURSEMENTS		0				
01-00-18-1828	NSF FEE REIMBURSEMENTS	100	100	105	105	70	35
01-00-18-1829	MISCELLANEOUS REIMBURSEMENTS	3,000	4,000	2,821	5,800	16,689	4,000
01-00-18-1830	OPERATING SERVICE REIMBURSEMENTS		0				
01-00-18-1831	LEGAL / ENGR FEE REIMBURSEMENTS		0		0		895
TOTAL MISCELLANEOUS REIMBURSEMENTS		24,676	35,525	13,097	6,270	26,263	17,243
MISCELLANEOUS INCOME							
01-00-19-1900	DONATIONS		0		2,500		
01-00-19-1901	HPC - GRANCKI - BOOK REVENUE	200	-		-	25	25
01-00-19-1920	COPIES - FOIA	100	25	27	159	75	19
01-00-19-1921	RECORDING FEES	500	50		263	531	346
01-00-19-1922	FILING FEES	250	650	300	619	580	500
01-00-19-1924	MAPS / ORDINANCES / BOOKS / BID PKTS	-	-	220	-		350
01-00-19-1926	NEWSLETTER ADVERTISING	-	250	240	160	250	75
01-00-19-1930	SALES / REIMBURSABLE EXPENSES	300	450	412	538	430	3,774
01-00-19-1931	SALE OF VILLAGE EQUIPMENT	-	650	685	2,125	5,217	7,567
01-00-19-1955	CULVERTS INCOME	500	-		1,260	1,142	
01-00-19-1959	MISCELLANEOUS INCOME	500	500	461	104	23,223	637
TOTAL MISCELLANEOUS INCOME		2,350	2,575	2,345	7,728	31,473	13,293
INTEREST INCOME							
01-00-20-2000	CHECKING ACCOUNT INTEREST						
01-00-20-2001	ILLINOIS FUNDS INTEREST	5,500	17,000	16,647	8,827	3,323	363
01-00-20-2002	INVESTMENT INCOME	22,250	13,000	14,307	5,374	864	314
01-00-20-2114	INCOME / LOSS - IMET			297			2,087
TOTAL INTEREST INCOME		27,750	30,000	31,251	14,201	4,187	2,764
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	40,000	30,000	30,000	30,000	30,000
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	15,000	25,000	30,000	35,000
01-00-21-2700	TRANSFER FROM POLICE FORFEITURE					50,000	50,000
TOTAL TRANSFER-IN		169,188	169,188	159,188	169,188	224,188	229,188
FINES & FORFEITURES							
01-00-23-2300	TREE REPLACEMENT REIMBURSEMENT	-	-	-	-	-	-
01-00-23-2310	VILLAGE CODE VIOLATIONS	-	-	-	-	-	-
TOTAL FINES & FORFEITURES		-	-	-	-	-	-
TOTAL ADMINSTRATIVE DEPT REVENUE		4,128,611	4,011,920	3,914,882	3,757,719	3,815,531	3,767,080

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2020 BUDGET PROJECTION	FY2019 BUDGET	FY2018 ACTUAL	FY2017 ACTUAL	FY2016 ACTUAL	FY2015 ACTUAL
POLICE DEPARTMENT REVENUE							
VEHICLE & ANIMAL LICENSES							
01-02-22-2200	VEHICLE STICKERS	130,000	140,000	133,302	142,733	133,805	138,940
01-02-22-2201	VEHICLE STICKER - LATE PENALTY	2,650	1,500	1,130	1,670	2,030	1,520
01-02-22-2210	ANIMAL LICENSES	2,750	3,000	2,905	3,080	2,727	2,700
TOTAL LICENSE REVENUE		135,400	144,500	137,337	147,483	138,562	143,160
FINES & FORFEITURES							
01-02-23-2301	POLICE TICKETS / FINES	80,000	60,000	66,612	38,952	60,405	59,737
01-02-23-2302	COURT FINES / BOND FORFEITURES	30,000	13,000	10,350	9,479	7,649	12,999
01-02-23-2303	D.U.I. FINES - 5TH DISTRICT COURT	3,750	3,500	4,147	8,191	15,543	10,750
01-02-23-2304	TOWING FEE	19,500	10,000	10,350	6,600	16,950	14,250
01-02-23-2305	SALE OF SEIZED PROPERTY					-	1,924
TOTAL FINES & FORFEITURES		133,250	86,500	91,459	63,222	100,547	99,660
MISCELLANEOUS REVENUE							
01-02-24-2400	MISCELLANEOUS REVENUE	-	-		-	24,300	2,380
01-02-24-2401	POLICE REPORTS	4,000	4,000	4,206	3,914	2,928	1,245
01-02-24-2420	POLICE PROTECTION SERVICES	500	6,750	6,567	4,357		5,344
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		4,500	10,750	10,773	12,658	40,185	21,505
TOTAL POLICE DEPARTMENT REVENUE		273,150	241,750	239,569	223,363	279,294	264,325

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2020 BUDGET PROJECTION	FY2019 BUDGET	FY2018 ACTUAL	FY2017 ACTUAL	FY2016 ACTUAL	FY2015 ACTUAL
BUILDING DEPARTMENT REVENUE							
<i>LICENSES</i>							
01-05-12-1220	CONTRACTOR LICENSE	32,500	25,000	25,845	24,630	31,050	31,295
<i>PERMITS</i>							
01-05-30-3000	BUILDING PERMITS	92,500	92,500	103,404	107,326	115,753	120,331
01-05-30-3004	SITE DEVELOPMENT PERMIT						
01-05-30-3010	SIGN PERMITS						
01-05-30-3011	ZONE VARIATIONS	2,000	1,500	1,891	2,109	900	2,160
01-05-30-3019	MISCELLANEOUS PERMIT FEES						
01-05-30-3050	PUBLIC WORKS PERMIT FEES						
TOTAL PERMITS		94,500	94,000	105,295	109,435	116,653	122,491
<i>INSPECTION & REVIEW FEES</i>							
01-05-31-3100	CONSTRUCTION INSPECTIONS	45,000	38,500	43,480	47,760	42,819	42,940
01-05-31-3102	PLAN COMMISSION REVIEW FEES				-		4,411
01-05-31-3110	BLDG PLAN REVIEW FEE	20,000	20,000	15,482	20,861	20,891	22,261
01-05-31-3111	GRADING PLAN REV / INSPECT FEE	5,000	5,000	3,000	13,185	8,991	5,900
01-05-31-3112	ATTORNEY / LEGAL REVIEW FEES	3,500	1,500		3,454	3,543	50
01-05-31-3120	BLDG CODE VIOLATION PENALTY	500	350		-	1,180	850
01-05-31-3190	MISCELLANEOUS REIMBURSEMENTS						
TOTAL INSPECTION & REVIEW FEES		74,000	65,350	61,962	85,260	77,424	76,412
TOTAL BUILDING DEPARTMENT REVENUE		201,000	184,350	193,102	219,325	225,127	230,200

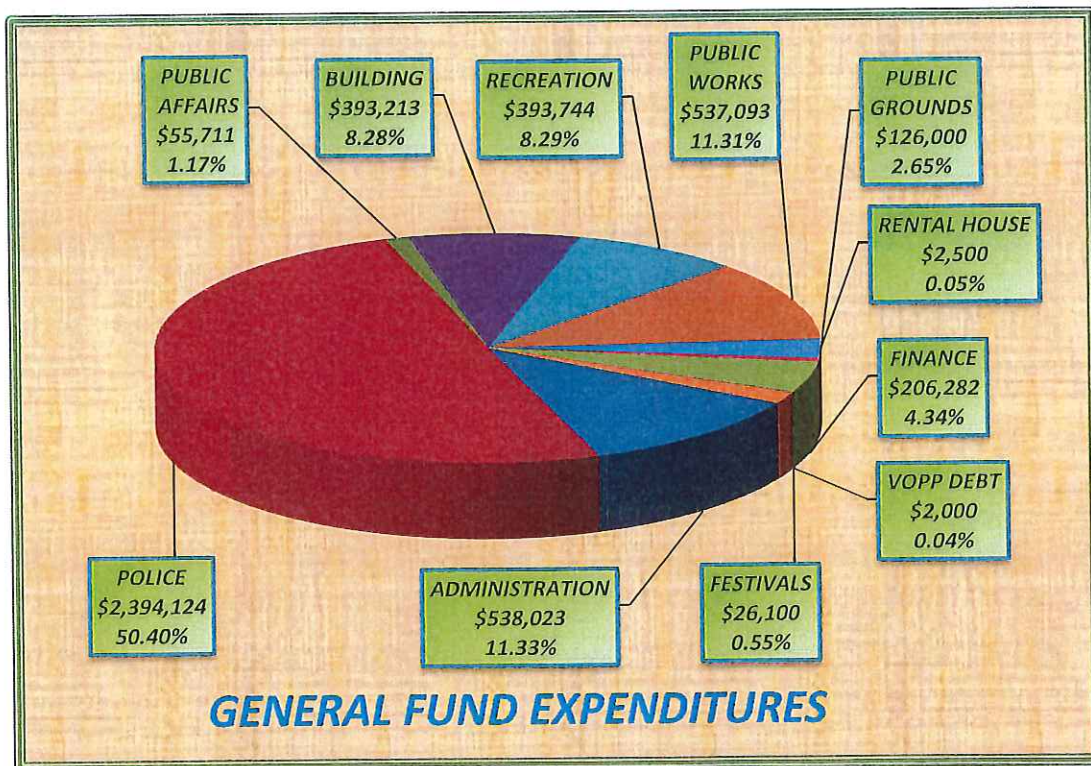
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2020 BUDGET PROJECTION	FY2019 BUDGET	FY2018 ACTUAL	FY2017 ACTUAL	FY2016 ACTUAL	FY2015 ACTUAL
RECREATION DEPARTMENT REVENUE							
GRANTS							
01-06-14-1400	STATE GRANTS	-	-	-	-	-	19
RENTAL INCOME							
01-06-16-1620	RECREATION CENTER RENTAL FEE	29,000	28,000	27,610	30,007	25,047	20,133
01-06-16-1621	CENTENNIAL PARK FIELD - RENTAL	2,500	2,000	1,807	1,077	460	169
TOTAL RENTAL INCOME		31,500	30,000	29,417	31,084	25,507	20,302
MISC INCOME							
01-06-19-1900	MISCELLANEOUS INCOME	100	100	77	413	1,394	405
01-06-19-1911	POP REVENUE						
01-06-19-1912	CHILI IN THE PARK REGISTRATION						
01-06-19-1914	CHILI IN THE PARK TASTING SALES						440
01-06-19-1926	BROCHURE ADVERTISING	100	100	100	1,080	510	
01-06-19-1930	JOINT PROGRAM REIMBURSEMENTS	100	200	103	4,670	288	2,454
TOTAL MISCELLANEOUS INCOME		300	400	280	6,163	2,192	3,299
DONATIONS							
01-06-32-3230	SPONSORSHIPS & DONATIONS	6,000	1,500	760	8,983	525	2,650
RECREATION PROGRAM REVENUE							
01-06-35-3502	ADULT PROGRAM FEES	21,500	22,500	21,149	21,723	30,091	31,405
01-06-35-3504	YOUTH PROGRAM FEES	75,000	91,750	101,461	91,672	92,731	77,694
01-06-35-3520	SPECIAL EVENT FEES	5,000	6,500	3,371	6,421	8,152	8,961
TOTAL PROGRAM REVENUE		101,500	120,750	125,981	119,816	130,974	118,060
TOTAL RECREATION DEPT REVENUE		139,300	152,650	156,438	166,046	159,198	144,329
SLUIS PROPERTY REVENUE							
01-07-19-3001	RENTAL INCOME - SLUIS PROPERTY	0	0	0	0		30,000
01-07-19-3002	MISCELLANEOUS REIMBURSEMENTS					10,000	
TOTAL SLUIS PROPERTY REVENUE		0	0	0	0	10,000	30,000
PALOS PARK FESTIVALS							
MISC INCOME							
01-08-19-1912	CHILI IN THE PARK VENDORS	450	650	650	440		
01-08-19-1914	CHILI IN THE PARK SALES	400	400	390	500		
01-08-19-1916	HOT DOG DAY SALES	1,250	2,000	1,886	-		
01-08-19-1918	CONCERT IN THE PARK, CLIFF SALES				449		
01-08-19-1920	HOLIDAY MARKET VENDORS	700	650	602	-		
01-08-19-1922	HOLIDAY MARKET OTHER INCOME				-		
01-08-19-1924	ART FAIR VENDORS	10,000	5,000	4,995	1,585	4,370	
01-08-19-1926	ART FAIR OTHER INCOME	-	500	422	-		
TOTAL MISCELLANEOUS INCOME		12,800	9,200	8,946	2,974	4,370	
DONATIONS							
01-08-32-3230	SPONSORSHIPS & DONATIONS	10,000	7,500	9,500	4,850		
TOTAL PALOS FESTIVALS REVENUE		22,800	16,700	18,446	7,824	4,370	0
TOTAL GENERAL FUND REVENUE		4,764,861	4,607,370	4,522,438	4,374,281	4,493,520	4,405,935

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.

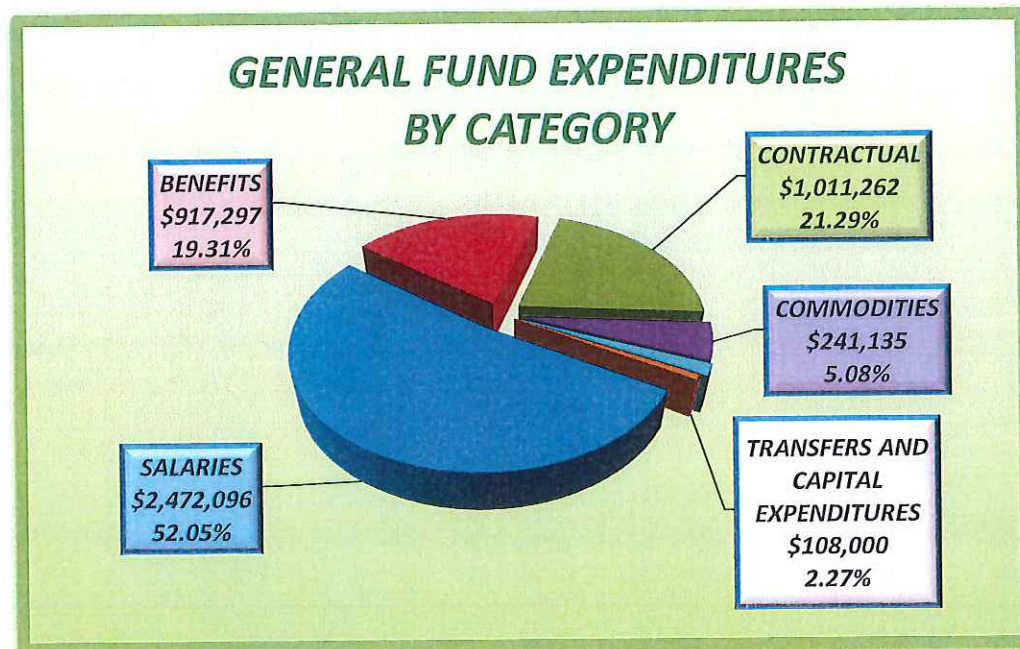


Total General Fund budgeted expenditures for Fiscal Year 2020 are \$4,749,790 and this amount is a \$176,945 or a 3.87% increase in expenditures over the prior budgeted fiscal year expenses. Salaries, Commodities, and Contractual expenses increase contribute largely to the overall increase. The Police Department has traditionally been the area of largest expenditure in the General Fund. For this coming fiscal year, the Village has budgeted \$2,394,124 for the Police Department, representing a \$203,099 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 most significant area of budgeted expenditures is the Administration Department with projected budgeted expenditures in the amount of \$538,023; and represents a \$4,597 or 0.86% increase in expenses in the upcoming fiscal year. This minor increase is due to the increase for salaries.

The third largest area of budgeted expenditures in the General Fund is the Public Works Department (Road Division) at \$537,093 for the coming fiscal year, or a \$5,933 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

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 11.00% annually for covered full-time employees of the Village. In addition, we are anticipating an increase in our IMRF employer contribution rate for FY2020 to increase from 10.47% to 11.00% in calendar year 2020. We have budgeted \$325,000 for employer contributions to the Police Pension Fund based on actuarial valuations.



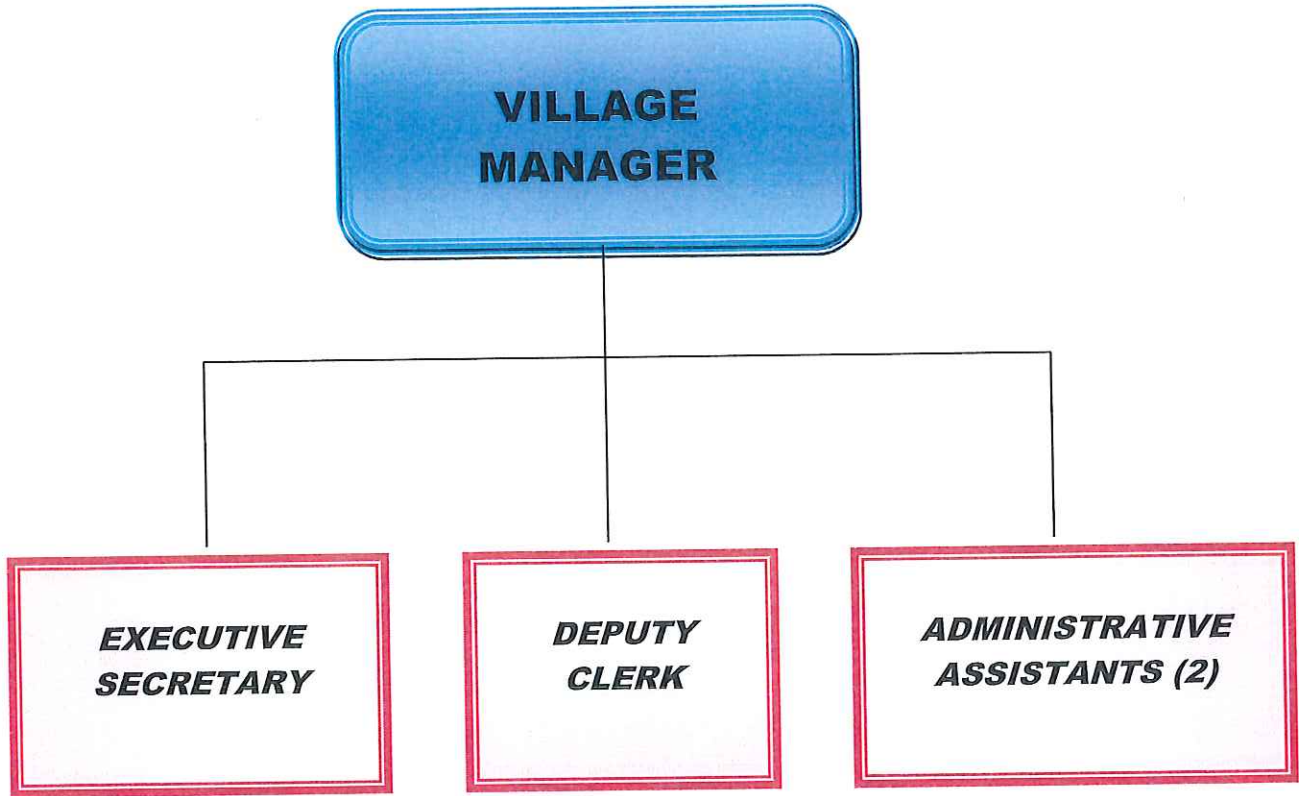
GENERAL FUND EXPENDITURES FOR FISCAL YEAR 2020
 WITH COMPARISONS TO FISCAL YEARS 2010 THROUGH 2019

OPERATING EXPENDITURES	2010 ACTUAL	FY2011 ACTUAL	FY2012 ACTUAL	FY 2013 ACTUAL	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 BUDGET
Administration	527,729	538,574	509,731	478,566	512,194	519,651	544,304	496,676	519,364	538,640	538,023
Public Affairs	16,680	18,631	11,175	19,764	14,302	14,244	306,059	246,541	155,105	77,115	55,711
Police	1,771,685	1,801,923	1,805,006	1,892,902	1,991,513	2,031,973	2,155,293	2,109,326	2,165,429	2,253,981	2,394,124
Public Works Department	459,247	417,725	442,268	475,381	543,608	528,122	509,177	506,473	511,704	560,829	537,093
Building Department	398,117	352,315	419,976	286,610	286,772	293,640	291,195	295,352	296,168	413,986	393,213
Recreation Department	271,164	254,093	255,368	274,181	329,027	374,003	438,270	432,015	379,777	358,324	393,744
Public Grounds	115,159	98,833	128,435	150,493	136,176	116,676	162,061	170,108	105,582	141,678	126,000
Capital Expenditures	-	-	-	-	25,033	47,301	33,343	-	19,305	3,641	75,000
Finance	596,115	530,797	500,676	234,453	207,569	224,064	322,675	211,201	217,506	170,371	206,282
Sluis Property	35,294	1,689	4,011	19,424	1,001	621	1,548	3,336	4,396	2,659	2,500
Debt Obligations	317,568	270,521	274,906	272,543	260,533	312,565	2,400	2,400	2,000	2,000	2,000
Palos Park Festival	117	200	-	1,500	-	-	-	21,271	18,015	26,018	26,100
TOTAL FUND EXPENDITURES	4,508,875	4,285,301	4,351,551	4,105,817	4,307,728	4,462,861	4,766,327	4,494,699	4,394,349	4,549,242	4,749,790
PROJECTED EXPENSE INCREASE FROM FY2019											4.41%

ESTIMATED NET FUND
 INCREASE (DECREASE)

(90,147)	203,097	187,413	266,349	(44,173)	10,900	(247,958)	(120,419)	109,082	158,645	15,072
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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
Fiscal Year 2020

A. PERSONNEL

- Continue to evaluate staffing levels in all departments
- Continue to identify professional development for staff
- Continue to look for reorganization and consolidation of duty opportunities within departments/cross training
- Work with employee committee to increase visibility and programming, and continue to participate as a member - ongoing activity
- Look for opportunities to conduct a meaningful employee Fitness and Wellness Program – an ongoing activity
- Continue to update the Village's Manual of Personnel Policies – an ongoing annual activity
- Create various new policies including vehicle use, and a fraud prevention and whistleblower policy

B. COMMUNICATIONS

- Coordinate a complete update to the Village website potentially including new modules
- 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

- Continue studies, including impact analysis, needed to negotiate agreements that are in the best interest of the Village
- Continue to work with consultants to develop plans, design guidelines, and Comp Plan amendment for western annexed areas
- Continue the evaluation and planning for extension of utility services to new territories
- Continue discussions with Equestrian Estates Home Owners Association Board 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 School District #188 Palos West property if able to annex Peace properties

D. LEGAL

- Track legal expenses of the Village
- Continue to work to limit our litigation exposure

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 – install patio to make area more accessible
- Continue to implement improvements at Kaptur Center and Recreation Center (Community House)
- Look to upgrade and provide additional security cameras at key locations e.g. Village Green
- 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 through the Laserfische software program
- Continue to upgrade the Village's hardware and software systems

G. PUBLIC WORKS/INFRASTRUCTURE

- Maintenance program of LaGrange Road landscaping
- 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 and/or others to identify locations, and funding 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 the Facebook 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 including support of legislative initiatives
- 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 and the 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 through Safety Committee
- 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 20-21, 2019
- Look for more opportunities to provide additional summer community activities on the Village Green, more concerts, and community events

FY19 ACCOMPLISHMENTS

- Improved communications with residents through newsletter (combined publication), website, Facebook, Twitter, Constant Contact, and other means
- Establish a working Employee Safety Committee
- Put in place a Village wide employee performance evaluation system
- Update the Village's Manual of Personnel Policies
- Continue to update Village website to keep current
- Installed new server, reduced number of servers from two to one
- 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
- Village continued its wellness and employee activity programs through a series of educational initiatives e.g lunch and learn programs
- Renewed health insurance programs with broker assistance
- 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; promote our contest at other BBQ events
- 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
- Added new security cameras at the Kaptur Center and Recreation Center

VILLAGE OF PALOS PARK

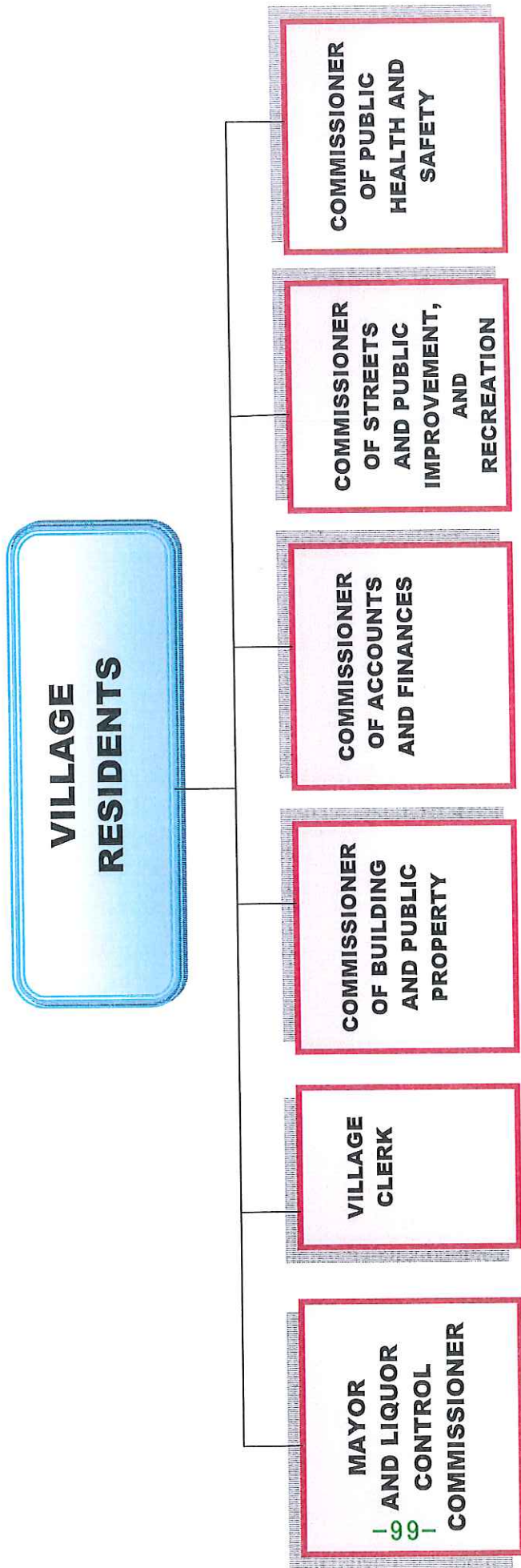
GENERAL FUND
ADMINISTRATION DEPARTMENT
PERFORMANCE MEASURES
FISCAL YEAR 2020

MEASURE	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 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	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	Achieved	Achieve
Freedom of Information requests fulfilled (output)	72	46	80	46	76	75	110	110	101	81
Resolutions Prepared (output)	16	21	5	3	7	9	4	6	9	8
Ordinances reviewed and coordinated (output)	41	38	33	29	34	42	24	36	54	36
Actual Revenues as a % of Budget (efficiency)	106.38%	101.94%	93.90%	98.78%	99.40%	99.30%	93.50%	98.90%	101.40%	100.00%
Actual Expenditures as a % of Budget (efficiency)	110.42%	97.49%	83.70%	93.76%	133.00%	104.60%	96.90%	101.40%	100.90%	100.00%

ADMINISTRATION DEPARTMENT FISCAL YEAR EXPENSES	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 BUDGET
SALARIES	274,450	252,756	260,382	276,578	280,777	282,356	287,295	300,179	311,435	300,546
BENEFITS	79,619	75,711	70,990	76,063	75,989	83,485	70,521	79,399	90,639	93,802
CONTRACTUAL	123,805	120,778	78,660	88,717	100,797	134,373	97,792	97,743	96,646	104,050
COMMODITIES	56,781	57,061	68,535	70,836	55,883	44,089	41,068	42,043	39,919	39,625
TOTAL ADMINISTRATION DEPARTMENT EXPENSES	\$ 534,655	\$ 506,306	\$ 478,567	\$ 512,194	\$ 513,446	\$ 544,304	\$ 496,676	\$ 519,364	\$ 538,640	\$ 538,023
									FY2020 PERCENTAGE DIFFERENCE	-0.11%

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2020 BUDGET PROJECTION	FY2019 BUDGET	FY2018 ACTUAL	FY2017 ACTUAL	FY2016 ACTUAL	FY2015 ACTUAL
ADMINISTRATION DEPARTMENT EXPENSES							
SALARIES							
01-20-40-4100	SALARIES FULL TIME	242,861	236,750	228,586	195,328	164,764	163,981
01-20-40-4150	SALARIES PART TIME	39,685	29,275	54,985	73,967	100,794	98,761
01-20-40-4170	SALARIES ELECTED OFFICIALS	18,000	18,000	18,000	18,000	18,150	18,000
01-20-40-4200	SALARIES OVERTIME	-	-	-	-	-	35
TOTAL SALARIES		300,546	284,025	301,571	287,295	283,708	280,777
BENEFITS							
01-20-50-5310	HEALTH - DENTAL INSURANCE	40,431	61,125	23,777	14,622	28,075	21,504
01-20-50-5320	LIFE INSURANCE	466	466	1,011	288	197	222
01-20-50-5330	IMRF	28,690	30,550	33,043	33,636	33,067	33,663
01-20-50-5340	EMPLOYEE ASSISTANCE PROGRAM	87	115	116	241	116	116
01-20-50-5350	SOCIAL SECURITY & MEDICARE	22,991	21,100	20,621	19,780	19,552	19,140
01-20-50-5360	UNEMPLOYMENT INSURANCE	1,137	825	984	1,954	2,479	1,346
TOTAL BENEFITS		93,802	114,181	79,552	70,521	83,486	75,991
CONTRACTUAL							
01-20-60-6000	IRMA CONTRIBUTIONS	3,150	3,150	3,150	3,150	4,502	4,102
01-20-60-6540	LEGAL FEES - MISCELLANEOUS	55,000	50,000	57,771	46,544	63,482	50,397
01-20-60-6570	RECORDING FEES	1,000	750	440	398	1,540	1,318
01-20-60-6580	ORDINANCE CODIFICATION	2,000	2,000	2,265	1,578	2,199	1,686
01-20-60-6590	PUBLISHING / RECORDING	300	350	353	333	1,383	472
01-20-60-6600	PLANNING	500	0	2,622	7,034	17,608	
01-20-60-6605	ENGINEERING		0				
01-20-60-6610	ECONOMIC DEVELOPMENT	500	0				180
01-20-60-6640	GRANT EXPENSES		0				
01-20-60-6705	OFFICE EQUIP MAINTENANCE - SUPPLIES	100	100	96			15
01-20-60-6810	PROFESSIONAL DEVELOPMENT	5,250	4,500	4,363	2,278	3,447	2,753
01-20-60-6990	OTHER CONTRACTUAL SERVICES	36,250	37,320	30,195	36,478	37,706	39,873
TOTAL CONTRACTUAL		104,050	98,170	101,255	97,793	131,867	100,797
COMMODITIES							
01-20-70-7010	OFFICE SUPPLIES	5,000	5,000	1,478	6,149	6,110	10,777
01-20-70-7011	COMPUTER SUPPLIES	5,000	3,500	9,624	6,609	7,573	3,576
01-20-70-7020	PRINTING	750	500	510	1,822	1,309	1,091
01-20-70-7030	NEWSLETTER	4,800	4,500	4,952	4,462	6,153	18,039
01-20-70-7035	PUBLICATIONS	1,800	1,800	1,746	1,422	1,257	1,247
01-20-70-7040	POSTAGE	5,000	6,000	7,451	6,368	8,440	5,306
01-20-70-7060	TRAVEL	275	250	294	306	240	209
01-20-70-7080	FUEL PURCHASES	-	-	0	0	28	603
01-20-70-7200	PHONE EXPENSE	8,500	7,500	8,195	6,457	6,022	5,710
01-20-70-7210	MOBILE TELECOMMUNICATIONS	2,500	2,500	2,262	2,569	2,087	2,237
01-20-70-7500	SM OFFICE EQUIPMENT	1,000.00	-		0	654	19
01-20-70-7920	MEDICAL FEES - SUPPLIES		-		0		
01-20-70-7990	MISCELLANEOUS COMMODITIES	5,000	5,500	6,223	4,903	5,164	7,068
TOTAL COMMODITIES		39,625	37,050	42,735	41,067	45,037	55,883
TOTAL ADMINISTRATION DEPT EXPENSES		538,023	533,426	525,112	496,676	544,099	513,446

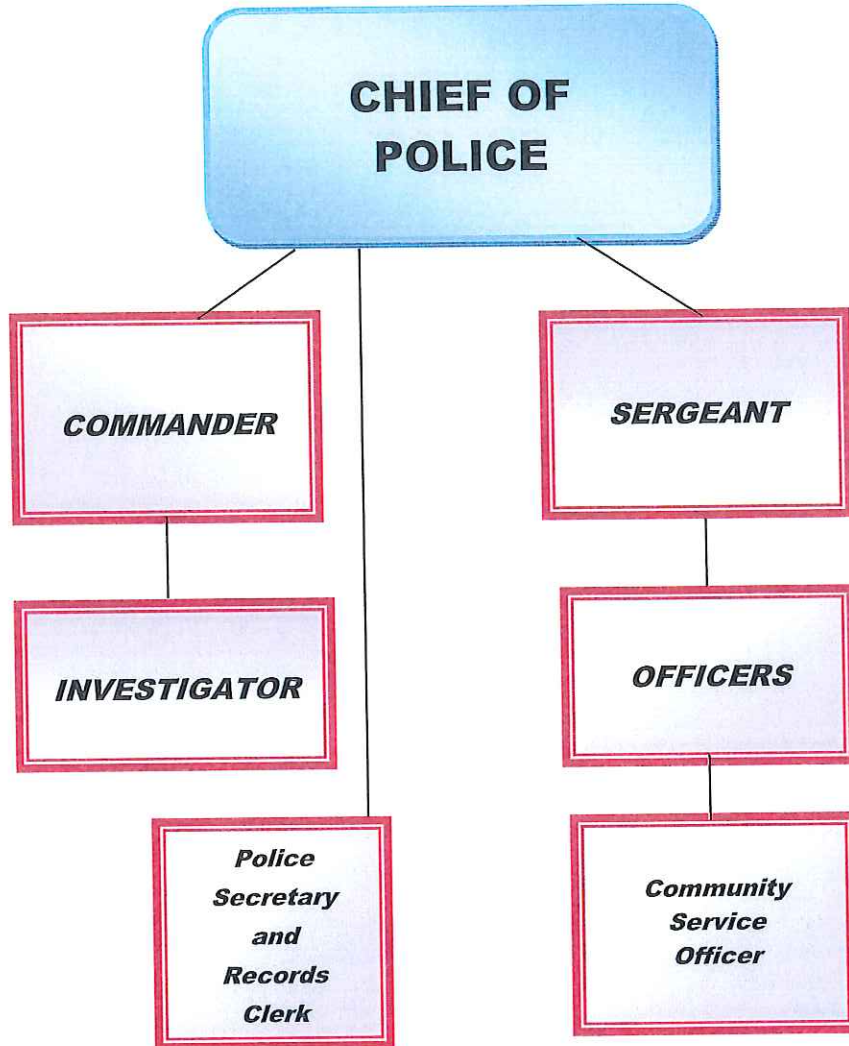
VILLAGE OF PALOS PARK



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	FY2020 BUDGET PROJECTION	FY2019 BUDGET	FY2018 ACTUAL	FY2017 ACTUAL	FY2016 ACTUAL	FY2015 ACTUAL
PUBLIC AFFAIRS DEPARTMENT EXPENSES							
BENEFITS							
01-21-50-5310	HEALTH - DENTAL INSURANCE	20,261	31,050	6,248			
CONTRACTUAL							
01-21-60-6000	IRMA CONTRIBUTIONS	300	300	300	300	400	340
01-21-60-6540	LEGAL FEES - MISCELLANEOUS	15,000	70,000	112,209	209,760	290,652	
01-21-60-6590	PUBLISHING / RECORDING		-		12,700		156
01-21-60-6600	PLANNING	5,000	5,000	31,824	12,323		
01-21-60-6810	PROFESSIONAL DEVELOPMENT	9,000	9,000	(4,569)	7,002	5,574	8,783
01-21-60-6990	OTHER CONTRACTUAL SERVICES	5,600	2,600	2,566	1,605	1,588	1,128
TOTAL CONTRACTUAL		34,900	86,900	142,330	243,690	298,214	10,407
COMMODITIES							
01-21-70-7010	OFFICE SUPPLIES					-	
01-21-70-7020	PRINTING				-	93	160
01-21-70-7040	POSTAGE				-		
01-21-70-7060	TRAVEL	50	-	50	-		
01-21-70-7990	MISCELLANEOUS COMMODITIES	500	2,000	2,080	2,853	7,752	2,846
TOTAL COMMODITIES		550	2,000	2,130	2,853	7,845	3,006
TOTAL PUBLIC AFFAIRS DEPT EXPENSES		55,711	119,950	150,708	246,543	306,059	13,413

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 2020 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 2020

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 2020

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:

➤ Service Calls / Incidents	34,923
➤ Arrest	Adult 246 / Juvenile 11
➤ Local Adjudication Violations	1,386
➤ Patrol – Initiated Incidents/Reports	1,164
➤ Moving Violations	705
➤ Verbal Warnings	865
➤ Efficiency and Accountability	Daily
➤ Active Partnerships South Suburban Chiefs, Fifth District Detectives, FBI Law Enforcement Executive Development, SSERT, ILEAS, Region 4 MFF, SSMCT, SWMCT, SWCD and SSFITF	

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
▪ FY2019:	High 6:58	Low 3:02

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
❖ FY2019:	0 Robbery	3 Burglary	40 Thefts	45 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-geographic areas: 7800 East to 13500 West; and the Canal on the North, to 131st Street South.

THE 2020 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

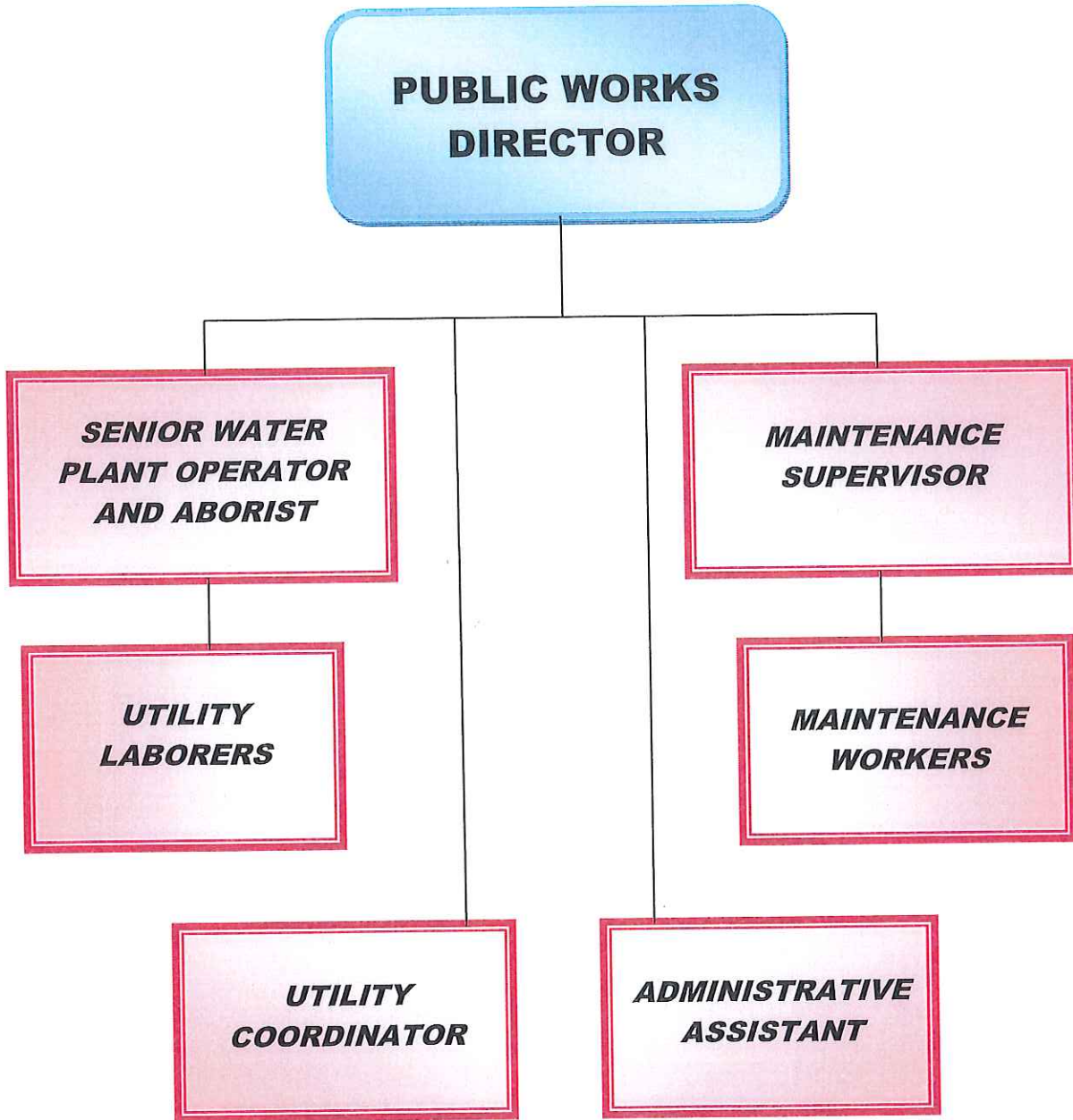
GENERAL FUND
POLICE DEPARTMENT
PERFORMANCE MEASURES
FISCAL YEAR 2020

MEASUREMENT	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ESTIMATE
Physical Arrests	217	186	183	175	192	270	152	220	178	197
Parking Violations	1,307	987	982	918	1,095	1,031	726	1358	1,155	1,062
Traffic Violations	1,383	885	953	741	684	857	469	687	527	798
Calls Responded to	10,496	10,439	12,826	14,453	17,741	26,491	28,496	32,202	35,378	20,947
Total DUI Arrests	32	29	36	32	19	28	10	12	10	23
Total Crashes	226	242	237	251	241	270	303	277	242	254
Battery Charges	12	8	11	5	5	7	5	7	3	7
Illegal Possession / Consumption	30	31	29	46	37	97	48	62	105	54
Retail Theft	2	8	3	1	6	11	17	19	11	9
Actual Revenue as a % of Budget (efficiency)	106.0%	89.7%	94.0%	97.2%	100.8%	107.1%	83.6%	108.3%	115.8%	100.0%
Actual Expenditures as a % of Budget (efficiency)	106.9%	103.6%	104.4%	105.4%	98.6%	101.0%	97.4%	100.4%	102.8%	100.0%

POLICE DEPARTMENT FISCAL YEAR EXPENSES	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 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	1,320,572	1,392,575
BENEFITS	474,181	366,833	400,351	405,578	438,619	458,199	437,923	475,830	482,490	592,552
CONTRACTUAL	219,972	254,041	239,252	265,647	268,657	235,923	258,886	321,462	344,137	308,700
COMMODITIES	97,915	111,351	138,315	121,703	108,356	89,837	89,240	93,581	106,782	100,300
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	\$ 2,253,981	\$ 2,394,127
FY2020 PERCENTAGE DIFFERENCE										6.22%

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2020 BUDGET PROJECTION	FY2019 BUDGET	FY2018 ACTUAL	FY2017 ACTUAL	FY2016 ACTUAL	FY2015 ACTUAL
POLICE DEPARTMENT EXPENSES							
SALARIES							
01-22-40-4100	SALARIES FULL TIME	194,604	189,250	186,283	217,686	173,210	165,689
01-22-40-4110	SALARIES FULL TIME SWORN POLICE	864,738	767,125	684,572	768,215	783,773	663,035
01-22-40-4111	SALARIES PART TIME SWORN	245,000	275,000	317,401	244,482	302,950	282,478
01-22-40-4150	SALARIES PART TIME	43,230	40,125	32,402	41,803	34,858	42,828
01-22-40-4200	SALARIES OVERTIME	45,000	60,000	55,331	51,090	77,447	44,903
TOTAL SALARIES		1,392,572	1,331,500	1,275,989	1,323,276	1,372,238	1,198,933
BENEFITS							
01-22-50-5310	HEALTH - DENTAL INSURANCE	127,235	123,695	96,175	101,624	117,210	142,067
01-22-50-5320	LIFE INSURANCE	1,520	1,296	1,115	1,175	1,124	1,229
01-22-50-5330	IMRF	29,175	29,025	28,037	27,702	26,691	24,668
01-22-50-5335	POLICE PENSION	325,000	250,000	250,000	200,000	200,000	175,000
01-22-50-5340	EMPLOYEE ASSISTANCE PROGRAM	267	267	355	480	355	355
01-22-50-5350	SOCIAL SECURITY & MEDICARE	106,555	100,317	95,581	99,604	102,163	89,980
01-22-50-5360	UNEMPLOYMENT INSURANCE	2,800	2,550	4,566	7,339	10,656	5,320
TOTAL BENEFITS		592,552	507,150	475,829	437,924	458,199	438,619
CONTRACTUAL							
01-22-60-6000	IRMA CONTRIBUTIONS	12,300	12,300	12,300	12,300	26,274	23,768
01-22-60-6540	LEGAL FEES - MISCELLANEOUS	35,000	20,000	37,084	20,753	23,563	45,210
01-22-60-6590	PUBLISHING / RECORDING	0					
01-22-60-6700	VEHICLE MAINTENANCE & SUPPLIES	35,550	30,000	45,620	36,037	40,692	49,234
01-22-60-6705	OFFICE EQUIPMENT MAINTENANCE	0	0		0	93	
01-22-60-6708	OPERATING EQUIPMENT MAINTENANCE	2,500	2,500	2,207	5,016	2,263	3,866
01-22-60-6711	BLDG MAINTENANCE - SUPPLIES	-	250	29	2,068.00	3,898.00	1,748
01-22-60-6800	DISPATCH - \$19,242 X 12 MONTHS	195,000	164,000	194,201	154,451	104,271	101,728
01-22-60-6810	PROFESSIONAL DEVELOPMENT	6,500	10,000	10,058	6,038	9,669	7,035
01-22-60-6840	ANIMAL CONTROL	750	300	165	63	254	106
01-22-60-6920	CREDIT CARD FEES	1,100	1,200	1,037	1,315	1,485	985
01-22-60-6990	OTHER CONTRACTUAL SERVICES	20,000	20,500	20,935	20,846	22,471	34,976
TOTAL CONTRACTUAL		308,700	261,050	323,636	258,887	234,933	268,656
COMMODITIES							
01-22-70-7010	OFFICE SUPPLIES	5,500	5,500	5,248	6,602	6,425	6,511
01-22-70-7011	COMPUTER EQUIPMENT - MAINTENANCE	5,000	3,500	1,667	1,948	772	3,158
01-22-70-7020	PRINTING	3,500	2,400	4,529	2,167	3,006	3,585
01-22-70-7035	PUBLICATIONS	1,000	1,000	1,443	510	1,917	1,876
01-22-70-7040	POSTAGE	1,000	1,500	1,568	241	2,523	319
01-22-70-7060	TRAVEL	200	50	55			
01-22-70-7080	VEHICLE FLUIDS	50,000	48,000	52,219	49,185	48,969	65,656
01-22-70-7090	CRIME PREVENTION MATERIALS	1,800	1,800	1,827	2,404	1,085	1,302
01-22-70-7110	FIREARMS & AMMUNITION	4,300	3,500	2,411	4,462		3,894
01-22-70-7200	PHONE EXPENSE	5,500	5,000	4,647	3,302	2,893	3,125
01-22-70-7210	MOBILE TELECOMMUNICATIONS	3,500	4,575	4,475	3,998	3,716	3,836
01-22-70-7300	UNIFORMS / BODY ARMOR	12,000	11,000	11,194	9,481	11,228	10,544
01-22-70-7340	PHOTO SUPPLIES - MAINTENANCE	0	0		0	457	
01-22-70-7400	REFUNDS	-	-				
01-22-70-7500	OFFICE EQUIPMENT / COPIER	100	-	43		80	-10
01-22-70-7510	EQUIPMENT	2,500	1,000	738	1,125	3,704	887
01-22-70-7760	JANITORIAL SUPPLIES	0	0		0		
01-22-70-7920	MEDICAL FEES / SUPPLIES	1,900	1,500	1,206	2,236	1,228	2,473
01-22-70-7990	MISCELLANEOUS COMMODITIES	2,500	1,000	1,023	1,580	1,918	1,180
TOTAL COMMODITIES		100,300	91,325	94,293	89,241	89,921	108,356
TOTAL POLICE DEPARTMENT EXPENSES		2,394,124	2,191,025	2,169,748	2,109,328	2,155,290	2,014,565

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 2020
DEPARTMENT GOALS**

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

	2020 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 2020
DEPARTMENT GOALS**

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

	2020 MEASUREMENT
1	Continue to maintain public grounds and buildings.

VILLAGE OF PALOS PARK

GENERAL FUND
PUBLIC WORKS DEPARTMENT
PERFORMANCE MEASURES
FISCAL YEAR 2020

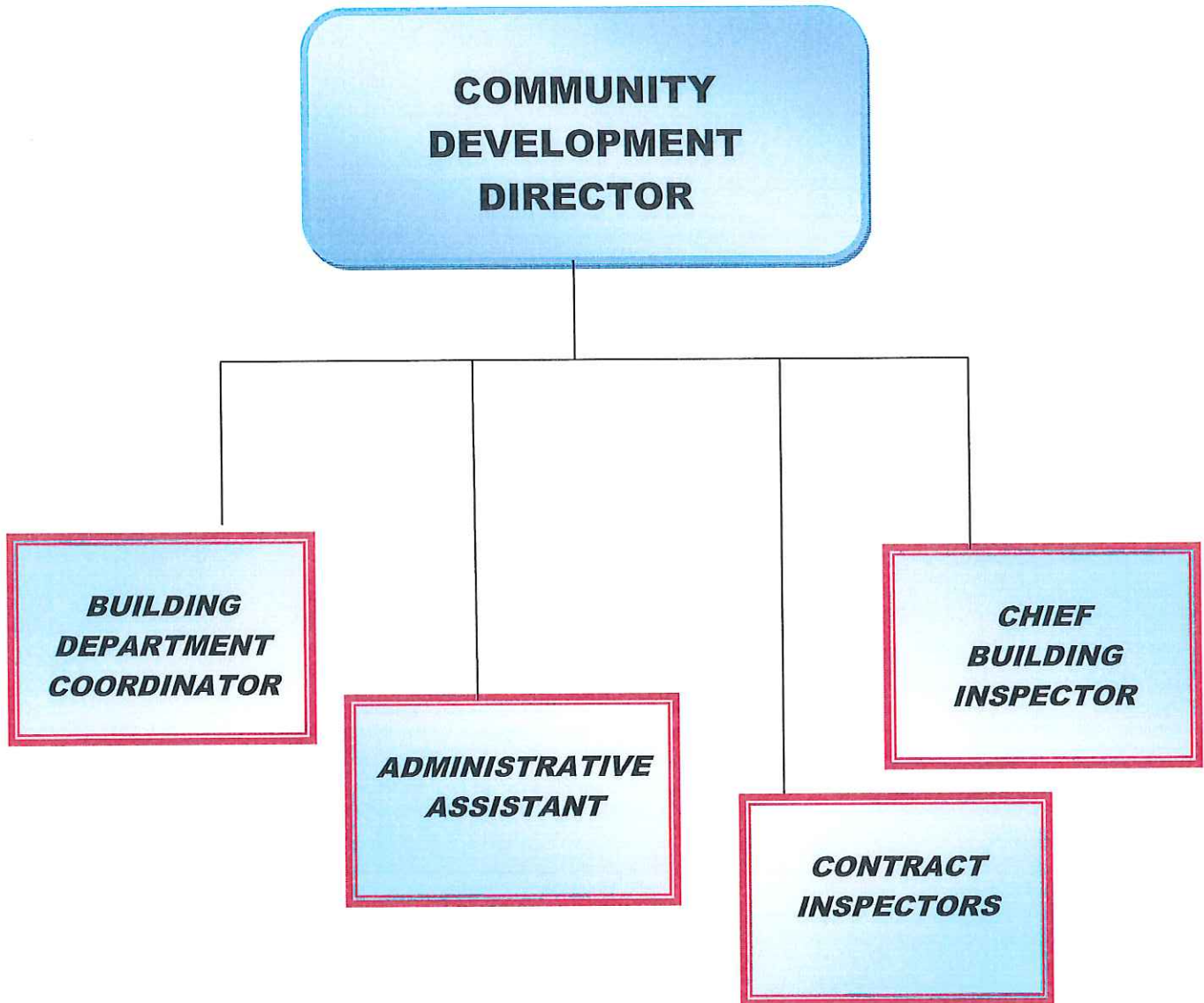
MEASURE	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ESTIMATE
Maintain lowest possible unaccounted for water flow - (output)	2.48%	-1.34%	3.37%	6.68%	7.81%	15.00% (see note below)	14.50%	14.30%	14.00%	12.00%
Maintain 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 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	3% 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	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%	103.20%	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 ACTUAL	FY2020 BUDGET
SALARIES	181,540	199,992	200,990	234,836	234,763	228,011	238,124	244,962	270,588	271,462
BENEFITS	103,725	103,094	89,012	93,192	103,233	91,699	89,289	93,673	76,827	76,641
CONTRACTUAL	102,567	107,941	138,375	150,546	146,679	156,226	143,248	139,746	173,684	143,350
COMMODITIES	34,173	32,501	47,004	65,034	37,654	33,242	35,811	33,323	39,731	45,650
PUBLIC WORKS DEPARTMENT EXPENSES	\$ 422,005	\$ 443,528	\$ 475,381	\$ 543,608	\$ 522,329	\$ 509,178	\$ 506,472	\$ 511,704	\$ 560,830	\$ 537,093
										FY2020 PERCENTAGE DIFFERENCE
										-4.23%

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2020 BUDGET PROJECTION	FY2019 BUDGET	FY2018 ACTUAL	FY2017 ACTUAL	FY2016 ACTUAL	FY2015 ACTUAL
PUBLIC WORKS DEPARTMENT EXPENSES							
SALARIES							
01-24-40-4100	SALARIES FULL TIME	238,537	220,750	219,913	210,147	207,696	199,543
01-24-40-4150	SALARIES PART TIME	12,915	12,750	9,876	18,644	7,298	18,265
01-24-40-4200	SALARIES OVERTIME	20,000	14,000	13,337	9,333	13,016	16,955
TOTAL SALARIES		271,452	247,500	243,126	238,124	228,010	234,763
BENEFITS							
01-24-50-5310	HEALTH - DENTAL INSURANCE	25,157	60,086	45,702	40,190	42,448	54,453
01-24-50-5320	LIFE INSURANCE	350	215	233	228	212	345
01-24-50-5330	IMRF	29,450	29,565	28,626	27,861	28,085	27,986
01-24-50-5340	EMPLOYEE ASSISTANCE PROGRAM	75	91	91	216	91	91
01-24-50-5350	SOCIAL SECURITY & MEDICARE	20,297	18,094	17,988	17,594	16,680	18,268
01-24-50-5360	UNEMPLOYMENT INSURANCE	1,312	1,050	1,034	3,201	4,183	2,090
TOTAL BENEFITS		76,641	109,101	93,674	89,290	91,699	103,233
CONTRACTUAL							
01-24-60-6000	IRMA CONTRIBUTIONS	3,300	3,300	3,300	3,300	9,743	5,214
01-24-60-6420	STREET LIGHTING	15,000	15,000	16,283	16,700	14,606	15,240
01-24-60-6540	LEGAL FEES - MISCELLANEOUS	1,000	500	1,107	103	1,686	805
01-24-60-6590	PUBLISHING / RECORDING	0	150				123
01-24-60-6605	ENGINEER REVIEW - INSPECTION	0	1,000				
01-24-60-6620	LAB TESTING FEES	2,000	2,000	1,041	2,166	2,091	2,898
01-24-60-6640	GRANT EXPENSES	-	-				
01-24-60-6645	SURVEYOR EQUIPMENT MAINTENANCE	250	500		187	204	291
01-24-60-6700	VEHICLE MAINTENANCE & SUPPLIES	30,000	24,000	33,765	22,748	31,581	30,652
01-24-60-6705	OFFICE EQUIPMENT MAINTENANCE	300	350	173	512	566	371
01-24-60-6708	OPERATING EQUIPMENT MAINT	25,000	20,000	19,993	20,422	17,402	21,738
01-24-60-6730	STREET LIGHT MAINTENANCE - SUPPLIES	-	0		0	305	
01-24-60-6731	TRAFFIC LIGHT MAINTENANCE	4,000	4,250	4,699	1,386	2,348	808
01-24-60-6786	TREE TRIMMING / REMOVAL	40,000	40,000	39,317	41,971	47,120	35,292
01-24-60-6787	TREE SUPPLY / PLANTING	-	10,000	9,510	10,444	9,046	8,227
01-24-60-6788	MISCELLANEOUS - TREE EXPENSES	500	500	408	586	690	413
01-24-60-6791	TREE BODY TREE EXPENSES / FORESTRY	-	0		0		
01-24-60-6810	PROFESSIONAL DEVELOPMENT	3,000	4,000	2,273	2,930	2,296	2,220
01-24-60-6830	EQUIPMENT RENTAL	500	500		250	327	
01-24-60-6990	OTHER CONTRACTUAL SERVICES	18,500	18,500	16,500	19,542	16,214	22,386
TOTAL CONTRACTUAL		143,350	144,550	148,369	143,247	156,225	146,678
COMMODITIES							
01-24-70-7010	OFFICE SUPPLIES	600	250	103	38	205	592
01-24-70-7011	COMPUTER SUPPLIES / EQUIPMENT	5,000	5,000	2,794	1,630	1,588	1,461
01-24-70-7020	PRINTING	0	50		50	50	70
01-24-70-7040	POSTAGE	50	50	25	48	13	38
01-24-70-7080	VEHICLE FLUIDS	11,000	10,000	11,958	9,060	9,364	12,017
01-24-70-7200	PHONE EXPENSE	3,000	3,525	2,982	1,880	1,109	1,090
01-24-70-7210	MOBILE TELECOMMUNICATIONS	5,000	4,250	4,366	4,287	2,962	2,142
01-24-70-7300	UNIFORMS / PPE	7,000	6,000	5,279	6,590	6,515	5,194
01-24-70-7510	OPERATING EQUIPMENT	4,000	4,000	3,032	4,215	6,659	3,478
01-24-70-7700	STREET MAINTENANCE - SUPPLIES	3,000	3,000	1,655	2,030	328	2,784
01-24-70-7710	STREET SIGN MAINTENANCE / SUPPLIES	3,500	3,500	3,610	4,242	2,901	6,583
01-24-70-7760	JANITORIAL SUPPLIES				-		
01-24-70-7920	MEDICAL FEES-SUPPLIES	1,500	250	100	430	330	777
01-24-70-7990	MISCELLANEOUS COMMODITIES	2,000	2,000	2,025	1,311	1,218	1,427
TOTAL COMMODITIES		45,650	41,875	37,929	35,811	33,242	37,653
TOTAL PUBLIC WORKS DEPT EXPENSES		537,093	543,026	523,097	506,472	509,176	522,330

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

FY2020 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:
REPORT AUTHOR:

COMMUNITY DEVELOPMENT DEPARTMENT
LAURENT 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, including the adoption of amendments related to the Village's SolSmart designation.
3. Begin work to undertake a comprehensive amendment to the Planning and Zoning Code including issuance of an RFP and selection of a consultant.
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 agreements with property owners and developers, and also 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. 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. Review and present for consideration the adoption of the International Property Maintenance Code.
2. Review the Building Code and other construction related codes for possible amendments.
4. Continue to provide informational aides and educational assistance to homeowners and contractors.
5. Continue to upgrade staff capabilities through training, seminars, and certifications.
6. Continue yearly business license inspections and education.

G. 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 the rental house and arrange for repairs as needed.

H. General

1. Work to digitize new, and existing records with Laserfische software.

VILLAGE OF PALOS PARK

GENERAL FUND
 BUILDING DEPARTMENT
 PERFORMANCE MEASURES
 FISCAL YEAR 2020

MEASURE	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ESTIMATE
Building Permits Issued - Residential - New Single Family	4	4	1	2	5	5	0	2	6	2
Building Permits Issued - Residential - Other	197	181	162	124	273	227	250	273	260	210
Building Permits Issued - Commercial	29	32	24	26	37	28	25	25	19	25
Construction Inspections - Electrical	150	130	98	53	97	74	78	89	53	95
Construction Inspections - Plumbing	92	80	76	33	80	66	55	71	75	70
Construction Inspections - Structural	388	384	203	169	361	64	469	416	506	300
Code Enforcement Inspections - Building Code Violations	14	3	4	9	47	22	49	51	25	25
Code Enforcement Inspections - Construction Inspections	330	272	229	182	251	150	110	150	121	150
Actual Revenue as a % of Budget (efficiency)	81.9%	89.1%	110.6%	94.2%	141.5%	119.4%	108.8%	111.1%	124.1%	100.00%
Actual Expenditure as a % of Budget (efficiency)	87.9%	98.0%	84.2%	92.5%	99.0%	100.7%	109.0%	93.4%	100.9%	100.00%

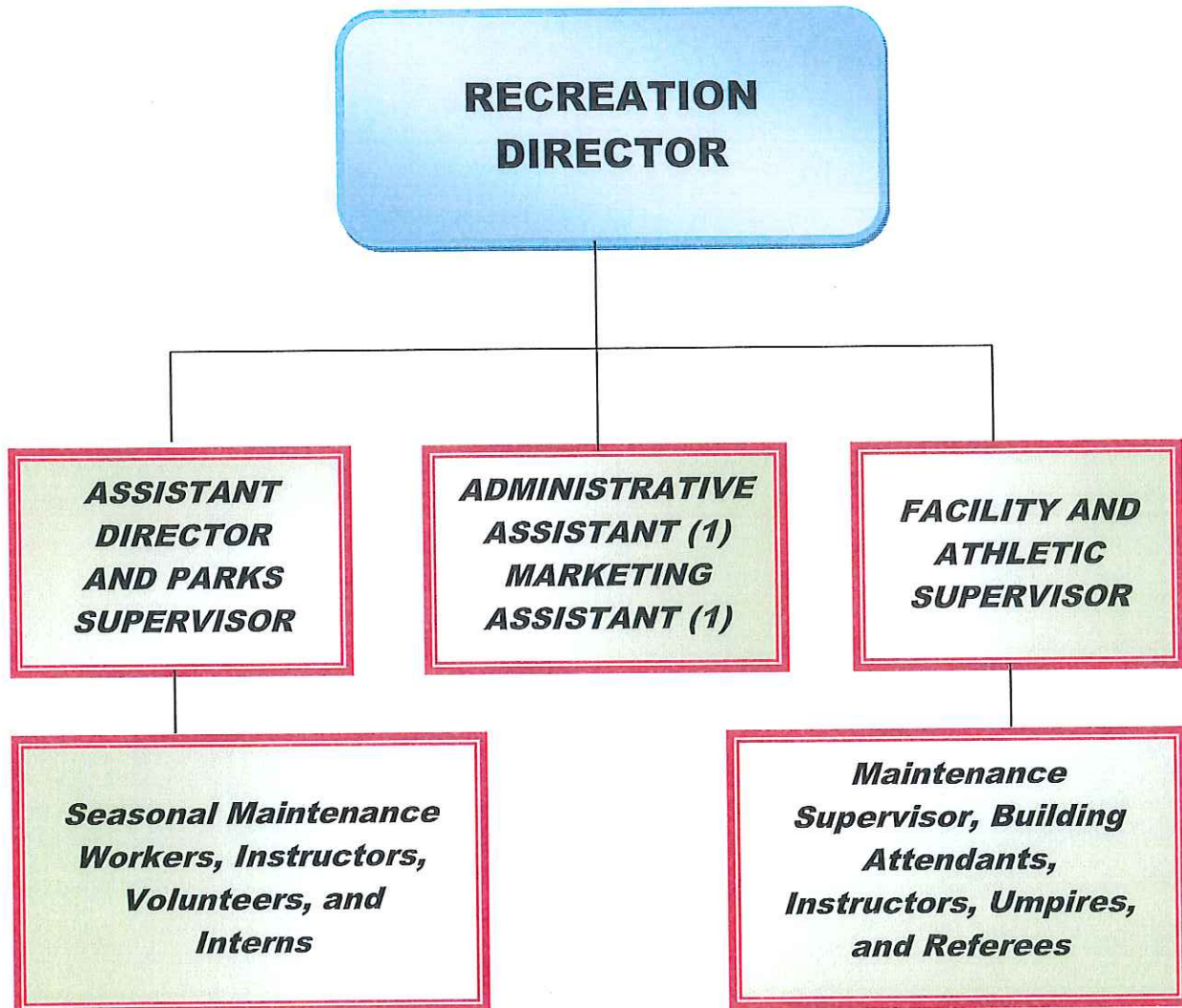
BUILDING DEPARTMENT FISCAL YEAR EXPENSES	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 BUDGET
SALARIES	195,659	191,159	166,119	150,816	161,648	172,662	167,517	166,730	197,514	200,702
BENEFITS	80,986	70,705	59,220	42,770	42,303	41,026	40,346	43,410	50,402	50,936
CONTRACTUAL	67,865	159,800	53,220	89,709	66,290	61,745	82,088	80,018	159,507	133,075
COMMODITIES	5,465	4,765	8,052	3,477	8,188	10,050	5,402	6,011	6,564	8,500
	\$ 349,976	\$ 426,429	\$ 286,611	\$ 286,772	\$ 278,429	\$ 285,483	\$ 295,353	\$ 296,168	\$ 413,987	\$ 393,213
	FY2020 PERCENTAGE DIFFERENCE									-5.02%

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2020 BUDGET PROJECTION	FY2019 BUDGET	FY2018 ACTUAL	FY2017 ACTUAL	FY2016 ACTUAL	FY2015 ACTUAL
BUILDING DEPARTMENT EXPENSES							
SALARIES							
01-25-40-4100	SALARIES FULL TIME	192,182	187,500	153,349	141,108	143,682	134,820
01-25-40-4150	SALARIES PART TIME	8,520	8,300	14,193	26,409	27,104	26,828
01-25-40-4200	SALARIES OVERTIME				-	-	
TOTAL SALARIES		200,702	195,800	167,542	167,517	170,786	161,648
BENEFITS							
01-25-50-5310	HEALTH - DENTAL INSURANCE	13,658	15,869	10,576	5,636	6,059	8,283
01-25-50-5320	LIFE INSURANCE	351	250	272	228	212	250
01-25-50-5330	IMRF	21,140	23,443	19,261	20,498	21,678	20,739
01-25-50-5340	EMPLOYEE ASSISTANCE PROGRAM	83	83	83	208	83	83
01-25-50-5350	SOCIAL SECURITY & MEDICARE	15,354	14,983	12,556	12,826	13,318	12,168
01-25-50-5360	UNEMPLOYMENT INSURANCE	350	300	662	950	1,156	779
TOTAL BENEFITS		50,936	54,928	43,410	40,346	42,506	42,302
CONTRACTURAL							
01-25-60-6000	IRMA CONTRIBUTIONS	1,650	1,650	1,650	1,650	1,980	1,871
01-25-60-6540	LEGAL FEES - MISCELLANEOUS	28,000	20,000	26,294	39,196	32,165	19,255
01-25-60-6590	PUBLISHING / RECORDING	1,500	1,500	1,704	1,313	1,113	1,704
01-25-60-6660	PLANNER REVIEW - INSPECTION	20,000	16,000	13,752	12,557	15,093	18,048
01-25-60-6605	ENGINEER REVIEW - INSPECTION	6,000	2,500	4,615	1,466	3,797	4,276
01-25-60-6620	PLANNING	17,250	85,000		0		600
01-25-60-6630	CONSTRUCTION INSPECTIONS	13,000	4,500	7,059	5,160	4,005	5,250
01-25-60-6640	GRANT EXPENSES				2,029.00		
01-25-60-6700	VEHICLE MAINTENANCE & SUPPLIES	1,000	500	268	595	1,011	100
01-25-60-6705	OFFICE EQUIPMENT MAINTENANCE		-		1,100	1,100	1,100
01-25-60-6711	BUILDING MAINTENANCE SUPPLIES						
01-25-60-6810	PROFESSIONAL DEVELOPMENT	2,000	2,000	2,234	1,004	909	1,536
01-25-60-6920	CREDIT CARD FEES	175	200	139	186	335	227
01-25-60-6990	OTHER CONTRACTUAL SERVICES	17,500	17,500	16,719	15,832	10,899	12,323
	CODE REVIEW	25,000					
TOTAL CONTRACTUAL		133,075	151,350	74,434	82,088	72,408	66,290
COMMODITIES							
01-25-70-7010	OFFICE SUPPLIES	0	0	53	0	51	204
01-25-70-7011	COMPUTER SUPPLIES	1,000	1,000	77	1,352		2,922
01-25-70-7020	PRINTING	750	750	670	325	1,412	1,404
01-25-70-7035	PUBLICATIONS	0	350	42		282	69
01-25-70-7040	POSTAGE	500	0				
01-25-70-7060	TRAVEL	1,100	1,100	298			
01-25-70-7080	FUEL PURCHASES	1,200	1,200	1,599	1,204	1,073	871
01-25-70-7200	PHONE EXPENSE	2,500	2,500	2,503	1,256	758	752
01-25-70-7210	MOBILE TELECOMMUNICATIONS	1,200	1,000	1,045	1,265	1,598	1,838
01-25-70-7400	REFUNDS						
01-25-70-7510	OPERATING EQUIPMENT						
01-25-70-7990	MISCELLANEOUS COMMODITIES	250	250	203		321	129
TOTAL COMMODITIES		8,500	8,150	6,490	5,402	5,495	8,189
TOTAL BUILDING DEPARTMENT EXPENSES		393,213	410,228	291,877	295,353	291,195	278,429

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2020 BUDGET PROJECTION	FY2019 BUDGET	FY2018 ACTUAL	FY2017 ACTUAL	FY2016 ACTUAL	FY2015 ACTUAL
BUILDING EXPENSES -- KAPTUR CENTER							
CONTRACTUAL / COMMODITIES							
01-27-91-6000	IRMA CONTRIBUTIONS	900	900	900	900	1,080	1,020
01-27-91-6410	NI-GAS	3,500	1,750	3,738	3,394	3,132	5,677
01-27-91-6708	EQUIPMENT MAINTENANCE - SUPPLIES				0	126	
01-27-91-6710	BUILDING MAINTENANCE CONTRACTS	10,000	10,000	11,275	0	8,036	10,398
01-27-91-6711	BUILDING - MAINTENANCE - SUPPLIES	3,000	5,000	975	10,465	1,454	6,781
01-27-91-6712	BUILDING - SERVICE CALLS - REPAIRS	20,000	12,250	11,046	5,802	15,253	9,795
01-27-91-6780	PUBLIC GROUNDS MAINT - SUPPLIES	6,500	5,000	3,895	11,291	13,807	4,865
01-27-91-6990	OTHER CONTRACTUAL SERVICES	20,000	15,500	16,456	3,063	15,905	17,252
01-27-91-7051	WATER PAYMENTS	1,250	1,600	1,266	21,904	1,564	1,554
01-27-91-7200	PHONE EXPENSE				1,375		
01-27-91-7760	JANITORIAL SUPPLIES	100	100	109	70		
01-27-91-7990	MISCELLANEOUS COMMODITIES	200	250		252	275	2,752
TOTAL CONTRACTUAL / COMMODITIES		65,450	52,350	49,660	58,516	60,632	60,095
BUILDING EXPENSES -- RECREATION CENTER							
CONTRACTUAL / COMMODITIES							
01-27-92-6410	NI-GAS	1,800	1,500	1,428	2,176	813	3,559
01-27-92-6708	EQUIPMENT MAINTENANCE - SUPPLIES	0	0	124			366
01-27-92-6710	BUILDING MAINTENANCE CONTRACTS	3,000	3,500	1,602	3,511	9,843	4,949
01-27-92-6711	BUILDING MAINTENANCE - SUPPLIES	1,500	2,000	2,564	2,510	2,312	2,190
01-27-92-6780	PUBLIC GROUNDS MAINT - SUPPLIES	3,500	4,100	3,331	1,919	3,604	3,182
01-27-92-6990	OTHER CONTRACTUAL SERVICES	20,000	1,950	18,795	14,195	19,551	11,704
01-27-92-7051	WATER PAYMENTS	1,500	1,500	3,798	2,582	1,120	828
01-27-92-7200	PHONE EXPENSE	-					
01-27-92-7760	JANITORIAL SUPPLIES	1,500	2,500	1,183	2,692	2,613	2,444
01-27-92-7990	MISCELLANEOUS COMMODITIES	3,000	2,240	6,641	1,695	3,468	441
TOTAL CONTRACTUAL / COMMODITIES		35,800	19,290	39,466	31,280	43,324	29,663
BUILDING EXPENSES -- PUBLIC WORKS GARAGE							
CONTRACTUAL / COMMODITIES							
01-27-93-6410	NI-GAS	600	750	1,474	641	1,103	827
01-27-93-6708	EQUIPMENT MAINTENANCE - SUPPLIES	250	600		596	553	205
01-27-93-6710	BUILDING MAINTENANCE CONTRACTS	7,500	7,500	4,415	8,470	5,295	7,511
01-27-93-6711	BUILDING MAINTENANCE - SUPPLIES	3,000	3,000	1,080	2,115	1,398	1,840
01-27-93-6780	PUBLIC GROUNDS MAINT - SUPPLIES	1,500	2,000	2,340	211	1,595	309
01-27-93-6990	OTHER CONTRACTUAL SERVICES	3,500	3,500		0	(487)	
01-27-93-7051	WATER PAYMENTS					124	
01-27-93-7760	JANITORIAL SUPPLIES	400	400	459	398	455	494
01-27-93-7990	MISCELLANEOUS COMMODITIES						31
TOTAL CONTRACTUAL / COMMODITIES		16,750	17,750	9,768	12,431	10,036	11,217
PROPERTY EXPENSES -- SW & NW CORNER 123rd / 86th							
CONTRACTUAL / COMMODITIES							
01-27-94-6780	PUBLIC GROUNDS MAINTENANCE - SUPPLIES	-	-	-	-	685	
01-27-94-6990	OTHER CONTRACTUAL SERVICES					147	
01-27-94-7990	MISCELLANEOUS COMMODITIES						
TOTAL CONTRACTUAL / COMMODITIES		-	-	-	-	832	

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2020 BUDGET PROJECTION	FY2019 BUDGET	FY2018 ACTUAL	FY2017 ACTUAL	FY2016 ACTUAL	FY2015 ACTUAL
PROPERTY EXPENSES -- CENTENNIAL PARK							
<i>CONTRACTUAL / COMMODITIES</i>							
01-27-95-6780	PUBLIC GROUNDS MAINTENANCE - SUPPLIES	3,500	2,300	98	263	5,610	49.00
01-27-95-6990	OTHER CONTRACTUAL SERVICES		3,400	1,001	2,017	553	585
01-27-95-7990	MISCELLANEOUS COMMODITIES		4,000	472	8,181	2,836	717
TOTAL CONTRACTUAL / COMMODITIES		3,500	9,700	1,571	10,461	8,999	1,351
PROPERTY EXPENSES -- PALOS WEST / SOUTH							
<i>CONTRACTUAL / COMMODITIES</i>							
01-27-96-6780	PUBLIC GROUNDS MAINTENANCE - SUPPLIES						
01-27-96-6990	OTHER CONTRACTUAL SERVICES				118		
01-27-96-7990	MISCELLANEOUS COMMODITIES	-	-	-	-		
TOTAL CONTRACTUAL / COMMODITIES		-	-	-	118	-	
PROPERTY EXPENSES -- VILLAGE GREEN							
<i>CONTRACTUAL / COMMODITIES</i>							
01-27-97-6780	PUBLIC GROUNDS MAINTENANCE - SUPPLIES	2,000	3,600	1,604	2,247	6,735	1,604
01-27-97-6990	OTHER CONTRACTUAL SERVICES	1,500	5,200	4,389	48,816	29,791	
01-27-97-7990	MISCELLANEOUS COMMODITIES	1,000	1,500	3,887	5,067	992	
TOTAL CONTRACTUAL / COMMODITIES		4,500	10,300	9,880	56,130	37,518	1,604
PROPERTY EXPENSES -- OTHER							
<i>CONTRACTUAL / COMMODITIES</i>							
01-27-98-6780	PUBLIC GROUNDS MAINTENANCE - SUPPLIES				255		
01-27-98-6990	OTHER CONTRACTUAL SERVICES					721	
01-27-98-7990	MISCELLANEOUS COMMODITIES		100		917		
TOTAL CONTRACTUAL / COMMODITIES		-	100	-	1,172	721	
PROPERTY EXPENSES -- 80th AVENUE TRIANGLE							
<i>CONTRACTUAL / COMMODITIES</i>							
01-27-99-6780	PUBLIC GROUNDS MAINTENANCE - SUPPLIES			63			
01-27-99-6990	OTHER CONTRACTUAL SERVICES						192
01-27-99-7990	MISCELLANEOUS COMMODITIES					0	192
TOTAL CONTRACTUAL / COMMODITIES		-	-	63	-	0	192
TOTAL PUBLIC GROUNDS EXPENSES		126,000	109,490	110,406	170,108	162,061	104,122

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 FY2020 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*
REPORT DATE: *4/13/2019*
PROGRAM GOALS

- Director will apply for further grants to meet recreation needs (i.e. Trees, Pathways, Programming, HVAC, Athletics, etc.)
- Director will attain train the trainer certifications from IRMA where applicable for the Recreation Department.
- Director will attend more community functions and have an increased "community presence."
- Director will increase recreation revenue streams.
- Recreation Department will conduct monthly safety training meetings on safety procedures and IRMA safety documentation.
- Staff will establish pollinator garden at Centennial Park.
- Staff will continue to upgrade brochure.
- Staff will continue a working relationship with the Village Police and Fire Departments regarding Recreation Center safety and emergency plans.
- Staff will offer further collaborative classes with the Cook County Forrest Preserve.
- Staff will provide the community with classes on less chemically invasive weed and pest control.
- Staff will continue to expand our cultural arts programs.
- Staff will continue to expand our senior programs.
- Staff will develop an annual event that recognizes value and contribution of department volunteers for the success of programs and special events.
- Staff will expand Summer Day Camp to include a teen component.
- Staff will work to increase the social media platforms and our reach to community members on each platform.
- Staff will hire, train, orientate, and supervise new Building Attendant(s) for effective center maintenance, room set-ups/take-downs, and supervision.
- Staff will seal tennis court cracks.
- Staff will develop two front desk manuals:
 - 1) *A guide of effective systems, processes, and procedures regarding Front Desk Operations; and*
 - 2) *A guide of training processes for Front Desk Attendants.*
- Staff will continue to replace wooden community picnic tables with galvanized steel framed tables.
- Continue to strengthen and expand community partnerships with Library, Center and local Civic Groups.
- Power wash and "freshen up" the front of the recreation center building.
- Improve effective drainage to the Village Green.
- Staff will create and add three new community special events.
- Seek out opportunities with the Palos Heights Recreation Department to offer residents aquatic opportunities at discounted prices.
- Inclusion into the "Center's" monthly newsletter for upcoming special events.
- Inclusion into the Library monthly newsletter for upcoming special events.
- Staff will update the grass area in front of the recreation building to be aesthetically pleasing and functional.

VILLAGE OF PALOS PARK

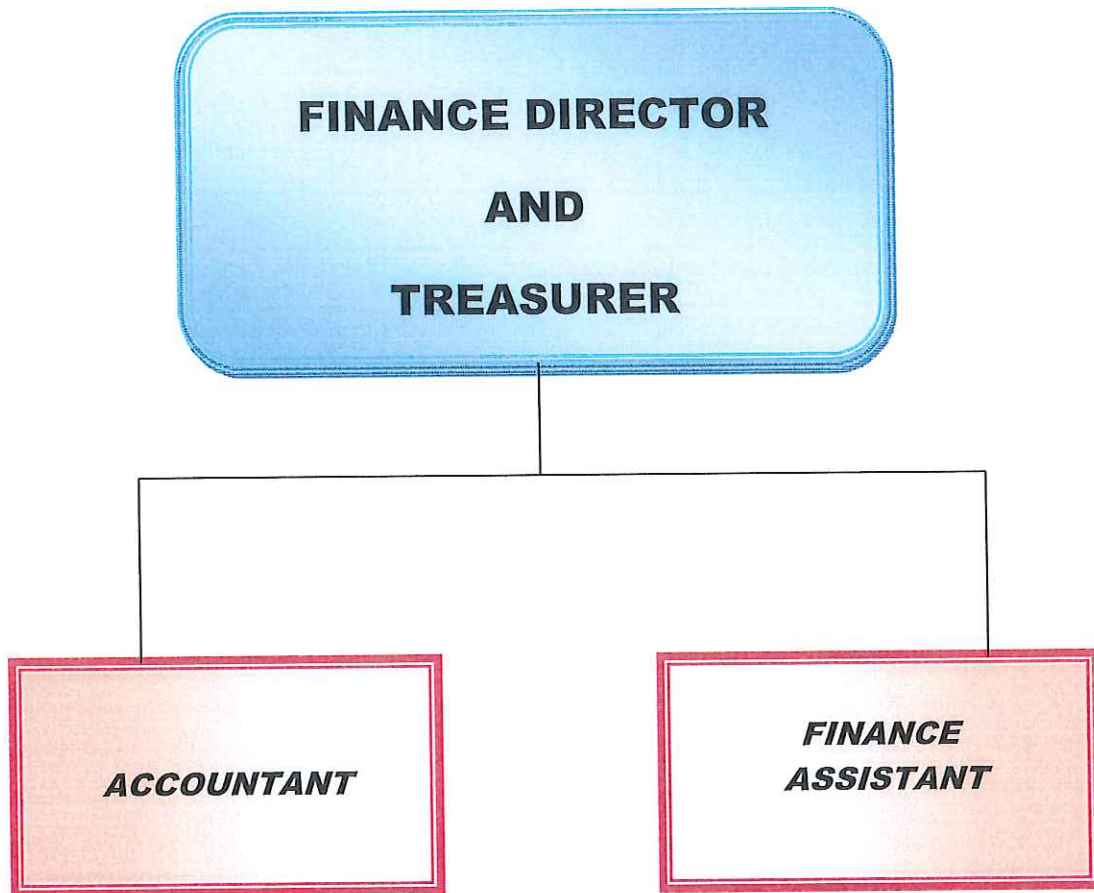
GENERAL FUND
RECREATION DEPARTMENT
PERFORMANCE MEASURES
FISCAL YEAR 2020

MEASUREMENT	FY2011 RESULTS	FY2012 RESULTS	FY2013 RESULTS	FY2014 RESULTS	FY2015 RESULTS	FY2016 RESULTS	FY2017 RESULTS	FY2018 RESULTS	FY2019 RESULTS	FY2020 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%	95%	99%
2	Length of class	95%	96%	98%	99%	98%	96%	97%	95%	95%	99%
3	Class size	93%	92%	95%	98%	97%	92%	95%	93%	92%	98%
4	Condition of facility/equipment	89%	88%	95%	95%	100%	88%	93%	90%	90%	100%
5	Instructor communicates effectively	99%	92%	92%	95%	100%	92%	95%	93%	95%	100%
6	Instructor organization and knowledge	99%	96%	97%	97%	100%	96%	98%	95%	95%	100%
7	Ease of registration (on-line)	98%	96%	97%	90%	100%	96%	96%	95%	90%	100%
8	Customer service by recreation office staff	97%	92%	95%	96%	100%	92%	95%	96%	96%	100%
9	Overall rating of class	95%	93.75%	95%	95.62%	98%	96%	96%	94%	95%	99%
10	<i>Actual Revenue as a % of Budget (efficiency)</i>	89.3%	92.8%	93.9%	99.0%	100.1%	110.3%	64.0%	103.8%	73.4%	100%
11	<i>Actual Expenditures as a % of Budget (efficiency)</i>	95.5%	95.0%	101.1%	105.2%	107.6%	100.0%	77.8%	86.8%	84.4%	100%

RECREATION DEPARTMENT FISCAL YEAR EXPENSES	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 BUDGET
SALARIES	123,315	126,907	139,659	155,035	169,528	232,614	237,938	215,404	198,986	215,728
BENEFITS	38,239	37,289	31,632	34,806	61,432	66,984	48,389	46,588	55,021	60,194
CONTRACTUAL	61,035	62,563	65,364	97,908	88,317	104,386	107,894	84,378	74,538	84,162
COMMODITIES	31,023	34,774	37,526	41,277	39,216	34,286	37,794	33,407	29,778	33,660
TOTAL RECREATION DEPARTMENT EXPENSES	\$ 253,612	\$ 261,533	\$ 274,181	\$ 329,026	\$ 358,493	\$ 438,271	\$ 432,015	\$ 379,777	\$ 358,323	\$ 393,744
<i>FY2020 PERCENTAGE DIFFERENCE</i>										9.89%

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2020 BUDGET PROJECTION	FY2019 BUDGET	FY2018 ACTUAL	FY2017 ACTUAL	FY2016 ACTUAL	FY2015 ACTUAL
RECREATION DEPARTMENT EXPENSES							
SALARIES							
01-26-40-4100	SALARIES FULL TIME	145,397	140,875	130,078	156,196	161,856	108,226
01-26-40-4150	SALARIES PART TIME	70,331	89,900	82,418	81,741	70,689	61,302
01-26-40-4200	SALARIES OVERTIME		0			69	
TOTAL SALARIES		215,728	230,775	212,496	237,937	232,614	169,528
BENEFITS							
01-26-50-5310	HEALTH - DENTAL INSURANCE	23,914	23,920	12,642	5,694	22,856	30,148
01-26-50-5302	LIFE INSURANCE	351	275	262	304	319	279
01-26-50-5330	IMRF	18,314	20,950	15,768	21,426	23,694	17,081
01-26-50-5340	EMPLOYEE ASSISTANCE PROGRAM	62	62	50	175	50	50
01-26-50-5350	SOCIAL SECURITY & MEDICARE	16,503	17,650	16,243	18,035	17,443	12,495
01-26-50-5360	UNEMPLOYMENT INSURANCE	1,050	1,050	1,624	2,756	2,623	1,380
TOTAL BENEFITS		60,194	63,907	46,589	48,390	66,985	61,433
CONTRACTUAL							
01-26-60-6000	IRMA CONTRIBUTIONS	2,400	2,400	2,400	2,400	3,446	2,721
01-26-60-6200	UMPIRES - REFEREES - SCOREKEEPERS	2,000	1,500	2,377	6,385	5,047	2,700
01-26-60-6220	CONTRACTUAL PERSONNEL	15,212	21,640	10,632	10,952	15,290	12,718
01-26-60-6500	CREDIT CARD / RECNET FEES	10,000	11,000	10,971	10,666	9,091	7,753
01-26-60-6540	LEGAL FEES - MISCELLANEOUS	250	250		2,724	225	78
01-26-60-6590	PUBLISHING / RECORDING	-		78	-	(78)	243
01-26-60-6600	TRANSPORTATION - BUSES	1,200	1,500	1,060	2,543		1,073
01-26-60-6700	VEHICLE MAINTENANCE & SUPPLIES	1,500	1,000	1,541	735	1,064	684
01-26-60-6705	OFFICE EQUIPMENT MAINTENANCE			336		78	37
01-26-60-6708	OPERATING EQUIPMENT MAINT		300		0	446	176
01-26-60-6810	PROFESSIONAL DEVELOPMENT	1,500	2,500	933	2,950	1,220	1,735
01-26-60-6830	EQUIPMENT RENTAL	-	500	80	498	319	586
01-26-60-6980	FACILITY RENTAL	2,100	200	2,550	5,828	3,446	4,870
01-26-60-6990	OTHER CONTRACTUAL SERVICES	16,000	16,000	18,770	14,951	10,406	11,051
01-26-60-6991	CONTRACTUAL PROGRAMS	32,000	35,000	31,398	47,261	54,386	41,892
TOTAL CONTRACTUAL		84,162	93,790	83,127	107,893	104,386	88,317
COMMODITIES							
01-26-70-7010	OFFICE SUPPLIES	750	1,000	444	1,209	884	918
01-26-70-7011	COMPUTER SUPPLIES	800	1,000	55	6	1,862	2,244
01-26-70-7020	PRINTING	1,000	1,000	345	896	1,406	100
01-26-70-7030	REC PROGRAM BOOKLET	7,500	6,500	6,338	6,574	4,657	8,053
01-26-70-7040	POSTAGE	1,000	1,500	962	1,369	1,607	2,106
01-26-70-7060	TRAVEL	100	400	87	383	539	180
01-26-70-7080	VEHICLE FLUIDS	750	350	407	542	577	100
01-26-70-7200	PHONE EXPENSE	2,500	2,500	2,075	832	468	312
01-26-70-7210	MOBILE TELECOMMUNICATIONS	2,750	1,800	1,729	1,823	1,716	1,469
01-26-70-7300	UNIFORMS	1,750	1,500	2,134	2,513	1,101	2,880
01-26-70-7310	TROPHIES	700	1,000	672	2,267	985	1,315
01-26-70-7340	PHOTO SUPPLIES	-	0		6		
01-26-70-7500	SM OFFICE EQUIPMENT	-	250		241	263	311
01-26-70-7510	OPERATING EQUIPMENT	-	-				106
01-26-70-7520	RECREATION EQUIPMENT	3,310	4,000	3,126	4,438	1,559	3,835
01-26-70-7522	CLASS / SPECIAL EVENT SUPPLIES	9,000	10,400	13,157	12,858	14,856	12,347
01-26-70-7920	MEDICAL FEES & SUPPLIES	250	500	208	849	144	107
01-26-70-7930	SODA POP PURCHASES	-					
01-26-70-7990	MISCELLANEOUS COMMODITIES	1,500	2,000	690	968	1,661	2,833
TOTAL COMMODITIES		33,660	35,700	32,429	37,794	34,285	39,216
TOTAL RECREATION DEPARTMENT EXPENSES		393,744	424,172	374,641	432,014	438,270	358,494

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 FY2020

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 FY2019.
- Prepare document for GFOA's Distinguished Budget Presentation Award for Fiscal Year 2020.
- 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 2020

MEASURE	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ESTIMATE
Complete 100% of bank reconciliations by end of the month received (efficiency)	100% Achieved	100% Achieved	100% Achieved	100% Achieved	100% Achieved	100% Achieved	100% Achieved	100% Achieved	100% Achieved	100% Estimate
Prepare budget for Council approval prior to start of the Fiscal Year (efficiency)	100% Achieved	100% Achieved	100% Achieved	100% Achieved	100% Achieved	100% Achieved	100% Achieved	100% Achieved	100% Achieved	100% Achieve
Obtain GFOA Certificate of Achievement Award for Financial Reporting (outcome)	100% Achieved	100% Achieved	100% Achieve	100% Achieve	100% Achieve	100% Achieve	100% Achieve	100% Achieve	100% Achieve	100% Achieve
Obtain GFOA Certificate of Achievement Award for Budget Reporting (outcome)	Not Submitted	100% Achieved	100% Achieved	100% Achieved	100% Achieved	100% Achieved	100% Achieved	100% Achieved	100% Achieved	100% Achieve
Actual Expenditures as a % of Budget (efficiency)	100.20%	94.52%	44.30%	95.40%	80.80%	92.10%	90.10%	91.80%	76.60%	95% Estimate
Number of Payroll checks issued (output)	597	606	610	398	393	514	301	300	236	240
Number of Payroll direct deposits issued (output)	1,199	1,245	1,240	1,523	1,538	1,531	1,731	1,710	1,754	1,755
Number of Accounts Payable checks issued (output)	2,091	2,132	2,175	2,150	2,044	2,023	1,952	1,857	1,828	1,850

FINANCE DEPARTMENT FISCAL YEAR EXPENSES	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 BUDGET
SALARIES	125,397	110,355	110,355	77,712	79,274	80,531	81,975	84,577	86,707	91,096
BENEFITS	37,771	32,120	29,221	22,374	22,689	22,036	22,860	22,387	22,441	22,911
CONTRACTUAL	322,507	333,138	47,788	48,062	49,571	43,391	51,061	52,513	52,920	50,325
COMMODITIES	2,468	1,652	6,670	2,312	4,435	1,934	3,024	3,706	5,040	8,950
TRANSFERS OUT	42,895	49,560	48,798	57,110	64,932	174,731	52,280	54,323	3,263	33,000
TOTAL FINANCE DEPARTMENT EXPENSES	\$ 531,038	\$ 526,825	\$ 242,832	\$ 207,570	\$ 220,901	\$ 322,623	\$ 211,201	\$ 217,507	\$ 170,372	\$ 206,282
FY2020 PERCENTAGE DIFFERENCE										21.08%

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2020 BUDGET PROJECTION	FY2019 BUDGET	FY2018 ACTUAL	FY2017 ACTUAL	FY2016 ACTUAL	FY2015 ACTUAL
FINANCE DEPARTMENT EXPENSES							
SALARIES							
01-29-40-4100	SALARIES FULL TIME	74,830	71,250	69,525	67,766	66,425	64,872
01-29-40-4150	SALARIES PART TIME	16,266	15,865	15,131	14,210	14,471	14,402
01-29-40-4200	SALARIES OVERTIME						
TOTAL SALARIES		91,096	87,115	84,656	81,976	80,896	79,274
BENEFITS							
01-29-50-5310	HEALTH - DENTAL INSURANCE	5,619	6,703	5,387	4,922	5,093	5,969
01-29-50-5320	LIFE INSURANCE	117	80	87	85	80	96
01-29-50-5330	IMRF	10,020	10,875	10,239	10,656	10,410	10,655
01-29-50-5340	EMPLOYEE ASSISTANCE PROGRAM	50	50	50	175	50	50
01-29-50-5350	SOCIAL SECURITY & MEDICARE	6,969	6,665	6,376	6,491	5,780	5,579
01-29-50-5360	UNEMPLOYMENT INSURANCE	136	140	248	530	623	341
TOTAL BENEFITS		22,911	24,513	22,387	22,859	22,036	22,689
CONTRACTUAL							
01-29-60-6000	IRMA CONTRIBUTIONS	1,050	1,050	1,050	1,050	1,260	1,190
01-29-60-6540	LEGAL FEES-MISCELLANEOUS	275	250	382	2,013		980
01-29-60-6560	AUDITING SERVICES	21,000	25,000	23,900	22,780	20,725	24,950
01-29-60-6565	ACCOUNTING SERVICES	0			675	2,300	
01-29-60-6570	PAYROLL SERVICES	7,000	6,850	6,737	6,721	6,582	6,096
01-29-60-6590	PUBLISHING / RECORDING	1,000	900	1,022	996	976	1,009
01-29-60-6705	OFFICE EQUIPMENT MAINTENANCE						
01-29-60-6810	PROFESSIONAL DEVELOPMENT	1,750	2,000	1,889	1,961	1,135	1,662
01-29-60-6910	BANK FEES		-		-	290	2,644
01-29-60-6920	CREDIT CARD FEES	750	350	289	346	325	662
01-29-60-6990	OTHER CONTRACTUAL SERVICES	17,500	17,275	16,574	14,520	9,778	10,377
TOTAL CONTRACTUAL		50,325	53,675	51,843	51,062	43,371	49,570
COMMODITIES							
01-29-70-7010	OFFICE SUPPLIES	2,000	200	11	853		376
01-29-70-7011	COMPUTER SUPPLIES	2,200	-	888	40	389	3,092
01-29-70-7020	PRINTING	500	500	593	466	374	445
01-29-70-7035	PUBLICATIONS						
01-29-70-7040	POSTAGE					7	13
01-29-70-7060	TRAVEL	500	285	232	353	82	26
01-29-70-7200	PHONE EXPENSE	3,750	2,000	2,405	1,312	788	312
01-29-70-7500	OFFICE EQUIPMENT				-		139
01-29-70-7990	MISCELLANEOUS COMMODITIES		100	(62)	-		32
TOTAL COMMODITIES		8,950	3,085	4,067	3,024	1,640	4,435
TRANSFER OUT							
01-29-90-9003	TRANSFER TO SPECIAL EVENT FUND	6,500	6,500	6,191	3,043	15,000	10,500
01-29-90-9030	TRANSFER TO 1/2% SALES TAX FUND				-	100,000	
01-29-90-9040	TRANSFER TO LAND ACQUISITION	24,000	44,966	26,657	36,737	37,231	11,732
01-29-90-9044	TRANSFER TO CAPITAL PROJECTS FUND				10,000	20,000	40,000
01-29-90-9054	TRANSFER TO MCCORD FUND	2,500	2,500	21,475	2,500	2,500	2,700
TOTAL TRANSFER OUT		33,000	53,966	54,323	52,280	174,731	64,932
TOTAL FINANCE DEPARTMENT EXPENSES		206,282	222,354	217,276	211,201	322,674	220,901

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2020 BUDGET PROJECTION	FY2019 BUDGET	FY2018 ACTUAL	FY2017 ACTUAL	FY2016 ACTUAL	FY2015 ACTUAL
CAPITAL EXPENDITURE DEPARTMENT EXPENSES							
CAPITAL EXPENDITURES -- ADMINISTRATION							
01-28-80-8010	COMPUTER EQUIPMENT						
01-28-80-8011	EQUIPMENT						
01-28-80-8012	COUNCIL ROOM TECH EQUIPMENT			-			2,084
01-28-80-8013	SOFTWARE						
01-28-80-8040	STORM SEWERS						
01-28-80-8050	CULVERT IMPROVEMENTS						
01-28-80-8110	BUILDING IMPROVEMENTS	40,000	2,750			7,552	22,687
01-28-80-8140	UTILITY IMPROVEMENTS						
TOTAL CAPITAL EXPENSE - ADMN		40,000	2,750	-	-	7,552	24,771
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 SYSTM						
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	35,000	0	19,305		22,334	2,542
TOTAL CAPITAL EXPENSE - RECREATION		35,000	-	19,305	-	25,791	24,614
TOTAL CAPITAL EXPENDITURES		75,000	2,750	19,305	-	33,343	49,385

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2020 BUDGET PROJECTION	FY2019 BUDGET	FY2018 ACTUAL	FY2017 ACTUAL	FY2016 ACTUAL	FY2015 ACTUAL
SLUIS PROPERTY EXPENSES							
CONTRACTUAL							
01-30-60-6540	LEGAL FEES - MISCELLANEOUS						
01-30-60-6990	OTHER CONTRACTUAL SERVICES	2,500	2,500	4,153	3,336	1,526	676
TOTAL CONTRACTUAL		2,500	2,500	4,153	3,336	1,526	676
COMMODITIES							
01-30-70-7990	MISCELLANEOUS COMMODITIES				0	22	90
MISCELLANEOUS COMMODITIES		0	0	0	0	22	90
TOTAL SLUIS PROPERTY EXPENSES		2,500	2,500	4,153	3,336	1,548	766
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
01-31-58-5821	K.A.C. INSTALL CONTRT - INTEREST						6,750
01-31-58-5822	K.A.C. ANNUAL ADMN FEE						
01-31-58-5823	SLUIS HOUSE - PRINCIPAL						75,000
01-31-58-5824	SLUIS HOUSE - INTEREST						3,415
01-31-58-5825	SLUIS HOUSE - ADMN FEE						
01-31-58-5843	CHIPPER LEASE / PURCHASE - PRINCIPAL						
01-31-58-5844	CHIPPER LEASE / PURCHASE - INTEREST						
01-31-58-5845	CHIPPER LEASE / PURCHASE - DOC FEE						
TOTAL LONG TERM DEBT OBLIGATIONS		-	-	-	-	-	310,165
CONTRACTUAL							
01-31-60-6002	T-MOBILE / OAK HILL CEM AGREEMENT	2,000	2,000	2,000	2,400	2,400	2,400
TOTAL CONTRACTUAL		2,000	2,000	2,000	2,400	2,400	2,400
TOTAL VOPP DEBT EXPENSES		2,000	2,000	2,000	2,400	2,400	312,565
PALOS PARK FESTIVALS							
CONTRACTUAL							
01-32-60-6000	ENTERTAINMENT EXPENSE	8,500	3,000	6,283	4,075		
01-32-60-6001	CHILDREN'S ACTIVITIES	750	750	600	1,019		
01-32-60-6002	EQUIPMENT EXPENSE	250	0	165	10,822		
01-32-60-6003	INSURANCE AND LIQUOR LICENSE	300	175	275	275		
01-32-60-6004	ADVERTISING AND PRINTING EXP	2,400	4,600	6,260	2,175		
01-32-60-6991	OTHER CONTRACTUAL SERVICES (Star Events)	10,000					
TOTAL CONTRACTUAL		22,200	8,525	13,583	18,366		
COMMODITIES							
01-32-70-7000	BANNER AND SIGN EXPENSE	-	-		-		
01-32-70-7001	SUPPLIES AND PRIZE EXPENSE	3,500	3,000	3,211	2,559		
01-32-70-7002	LIQUOR EXPENSE	400	400	1,215	345		
TOTAL COMMODITIES		3,900	3,400	4,426	2,904		
TOTAL PALOS PARK FESTIVALS		26,100	11,925	18,009	21,270		
TOTAL GENERAL FUND EXPENDITURES		4,749,790	4,572,845	4,406,332	4,494,699	4,766,116	4,388,416
GENERAL FUND SURPLUS (DEFICIT)		15,072	34,525	116,108	(120,418)	(272,599)	17,519

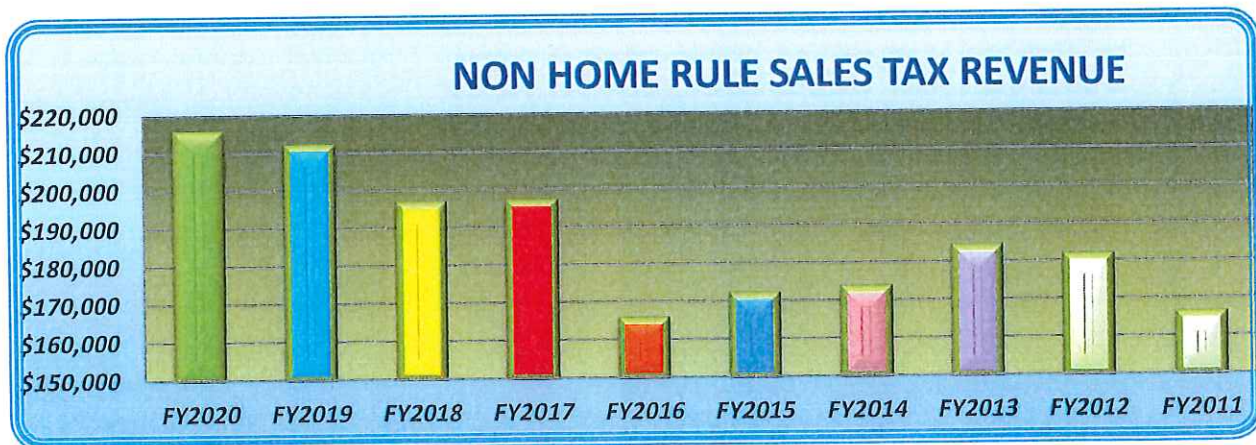
VILLAGE OF PALOS PARK

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	FY2020 AMOUNT PROJECTED	FY2019 AMOUNT RECEIVED	FY2018 AMOUNT RECEIVED	FY2017 AMOUNT RECEIVED	FY2016 AMOUNT RECEIVED	FY2015 AMOUNT RECEIVED	FY2014 AMOUNT RECEIVED	FY2013 AMOUNT RECEIVED	FY2012 AMOUNT RECEIVED	FY2011 AMOUNT RECEIVED
MAY	17,916.67	15,360.98	12,632.49	12,518.11	11,910.63	10,997.29	13,704.50	13,863.66	12,317.21	11,514.50
JUNE	17,916.67	15,680.70	12,982.68	15,395.57	12,937.73	14,030.65	14,259.61	14,547.35	17,024.68	10,754.69
JULY	17,916.67	15,373.79	14,102.79	13,598.53	16,351.78	17,148.00	14,375.30	16,901.58	15,591.00	12,269.83
AUGUST	17,916.67	20,698.73	16,465.55	18,066.14	13,174.49	14,967.05	14,591.27	15,853.79	15,519.00	14,800.36
SEPTEMBER	17,916.67	19,050.36	14,252.07	16,092.66	14,443.85	14,175.16	14,458.11	15,185.23	16,739.37	15,404.54
OCTOBER	17,916.67	18,065.19	16,286.30	18,062.55	15,625.52	14,982.06	13,901.69	15,051.74	15,072.05	13,966.17
NOVEMBER	17,916.67	20,709.20	21,205.05	18,032.34	12,495.61	17,302.44	13,586.59	14,660.89	15,691.86	13,882.48
DECEMBER	17,916.67	18,560.91	15,554.57	15,802.23	12,926.01	13,590.27	14,399.78	15,025.08	14,137.27	13,881.40
JANUARY	17,916.67	17,463.39	16,124.39	14,358.90	13,379.00	13,406.40	13,543.86	16,387.67	13,989.71	13,572.85
FEBRUARY	17,916.67	16,383.60	17,478.06	14,393.45	12,110.18	14,342.84	14,460.05	12,876.84	15,009.79	14,671.53
MARCH	17,916.67	19,188.71	19,344.32	27,266.47	17,131.60	14,509.95	16,404.00	18,967.04	16,347.61	16,994.12
APRIL	17,916.67	14,796.55	19,533.90	12,736.37	12,368.85	11,756.85	15,099.08	14,113.35	13,450.51	13,740.77
TOTAL	215,000.00	211,332.11	195,962.17	196,323.32	164,855.25	171,208.96	172,783.84	183,434.22	180,990.06	165,453.24



**FISCAL YEAR 2020
DEPARTMENT GOALS**

FUND 23 – ½% SALES TAX FUND

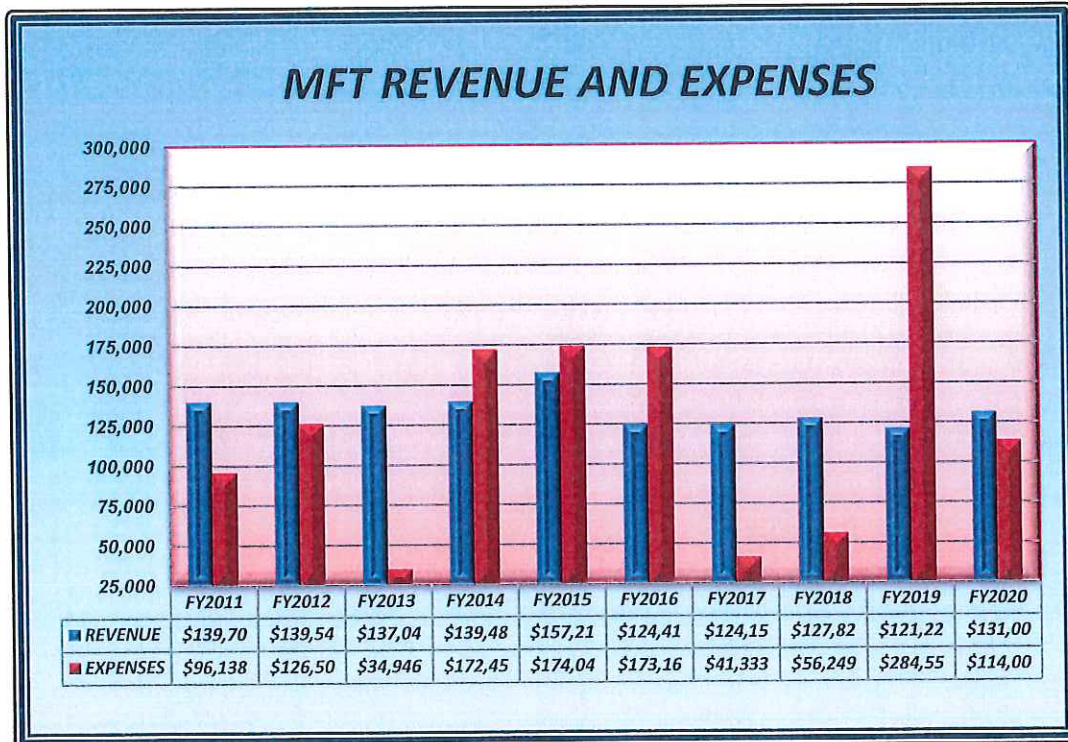
	2020 MEASUREMENT
1	Complete schedule drainage projects
2	Purchase equipment and tools necessary for street repairs and drainage projects.
3	Design and implement a paving program. ½% Sales Tax Funds will be used along with MFT Funds for the 19-00000-01GM Paving Project. The paving project will include the paving of 2.8885 miles (15,251 feet of roadway.)

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2020 BUDGET PROJECTION	FY2019 BUDGET	FY2018 ACTUAL	FY2017 ACTUAL	FY2016 ACTUAL	FY2015 ACTUAL
1/2% SALES TAX FUND -- FUND 23							
TAXES							
23-00-10-1701	SALES TAX FOR INFRASTRUCTURE	215,000	190,100	195,962	196,323	151,569	171,209
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			2,739	1,207		
INTEREST							
23-00-20-2001	ILLINOIS FUNDS INTEREST	8,000	4,000	6,013	1,644	421	54
TRANSFER-IN							
23-00-21-2123	TRANSFER FROM SEWER FUND	30,000	75,000				
23-00-21-2124	TRANSFER FROM WATER FUND	60,000	100,000				
23-00-21-2300	TRANSFER FROM GENERAL FUND					100,000	
TOTAL 1/2% SALES TAX REVENUE		313,000	369,100	204,714	199,174	251,990	171,263
DEBT SERVICE							
23-24-58-5800	PRINCIPAL PAYMENT					4,042	3,915
23-24-58-5801	INTEREST PAYMENT					82	243
TOTAL DEBT SERVICE PAYMENTS		-	-	-	-	4,124	4,158
CONTRACTUAL							
23-24-60-6605	ENGINEER REVIEW AND INSPECTION			2,737		1,000	
TOTAL CONTRACTUAL		-	-	2,737	-	1,000	-
COMMODITIES							
23-24-70-7510	OPERATING EQUIPMENT			1,420	1,125	2,741	4,657
23-24-70-7990	MISCELLANEOUS COMMODITIES						500
TOTAL COMMODITIES		-	-	1,420	1,125	2,741	5,157
TRANSFER OUT							
23-24-90-9052	TRANSFER TO WATER FUND						
CAPITAL EXPENDITURES							
23-28-80-8010	OPERATING EQUIPMENT			14,928	34,704	9,347	9,132
23-28-80-8040	VEHICLES	30,000					5,661
23-28-80-8060	STREETS - ROAD RESURFACE		320,000	18,923	-	158,230	161,478
TOTAL CAPITAL EXPENDITURES		30,000	320,000	33,851	34,704	167,577	176,271
CAPITAL EXPENDITURES -- PUBLIC WORKS							
23-28-84-8110	BUILDING IMPROVEMENTS	12,500	15,000	4,675			
23-28-84-8020	DRAINAGE	32,500	30,000	30,369	28,292	29,945	27,080
23-28-84-8060	STREETS	40,000	35,000	33,791	22,556	28,489	45,678
TOTAL CAPITAL EXPENDITURES - PUBLIC WORKS		85,000	80,000	68,835	50,848	58,434	72,758
TOTAL 1/2% SALES TAX EXPENDITURES		115,000	400,000	106,843	86,677	233,875	258,344
1/2% SALES TAX SURPLUS (DEFICIT)		198,000	(30,900)	97,871	112,497	18,115	(87,081)

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 2020
DEPARTMENT GOALS**

FUND 24 – MOTOR FUEL TAX FUND (MFT)

	2020 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.

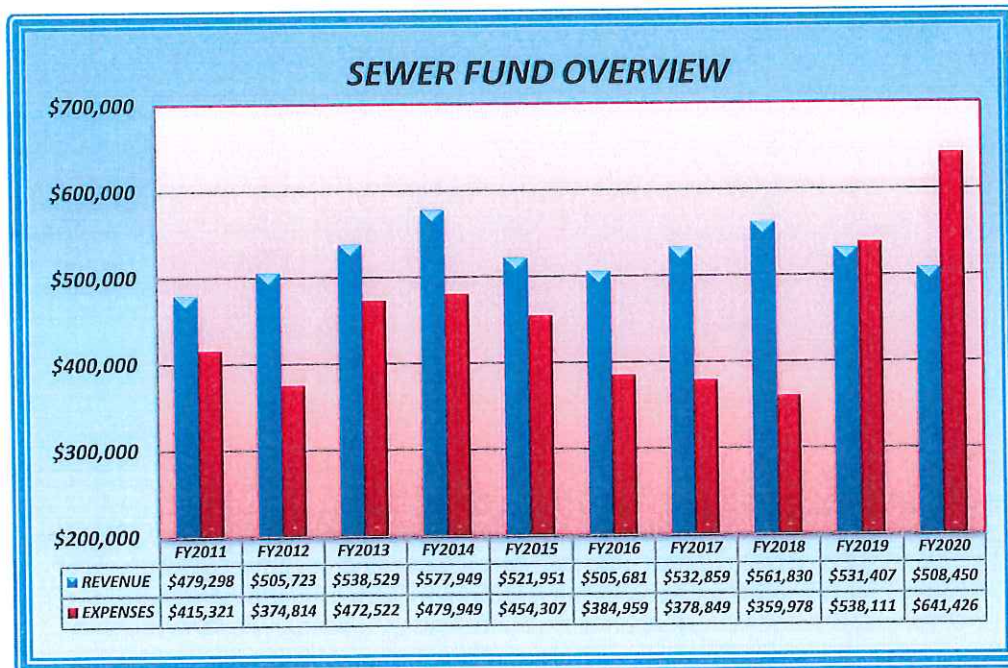
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2020 BUDGET PROJECTION	FY2019 BUDGET	FY2018 ACTUAL	FY2017 ACTUAL	FY2016 ACTUAL	FY2015 ACTUAL
MFT FUND -- FUND 24							
TAXES							
24-00-10-1040	MOTOR FUEL TAX -- \$25.75 X 4847	125,000	124,810	123,759	114,387	117,481	157,175
REIMBURSEMENTS							
24-00-18-1829	MISCELLANEOUS REIMBURSEMENTS						
INTEREST							
24-00-20-2001	ILLINOIS FUNDS INTEREST	6,000	2,750	4,081	1,105	244	36
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		131,000	127,560	127,820	115,492	117,725	157,211
CONTRACTUAL							
24-24-60-6605	ENGINEER REVIEW & INSPECTION						
24-24-60-6990	OTHER CONTRACTUAL SERVICES						
TOTAL CONTRACTUAL		-	-	-	-	-	-
COMMODITIES							
24-24-70-7700	STREET MAINTENANCE & SUPPLIES	101,000	100,550	47,302	34,451	68,551	72,308
24-24-70-7710	STREET SIGN MAINT & SUPPLIES	13,000	10,000	8,947	-	3,797	6,518
24-24-70-7990	MISCELLANEOUS COMMODITIES						
TOTAL COMMODITIES		114,000	110,550	56,249	34,451	72,348	78,826
CAPITAL EXPENDITURES							
24-24-80-8040	STORM SEWERS						
24-24-80-8060	STREETS		180,000		-	101,500	95,219
TOTAL CAPITAL EXPENDITURES		-	180,000	-	-	101,500	95,219
TRANSFER OUT							
24-24-90-9010	TRANSFER TO GENERAL FUND	-	-				
TOTAL MFT FUND EXPENDITURES		114,000	290,550	56,250	34,451	173,848	174,045
MFT FUND SURPLUS (DEFICIT)		17,000	(162,990)	71,570	81,041	(56,123)	(16,834)

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 \$508,450 in revenues and \$641,426 in expenditures, with a projected \$132,976 reserves reduction at the end of Fiscal Year 2020. The Sewer Fund will be investing in some capital expenditures for utility improvements for the coming fiscal year; which will include the lift station upgrades, utility and drainage improvements, retro-fitting cameras to catch sight of needed repairs in the sewer lines. In addition, a new utility van will be purchased, which the expense will be allocated between the Sewer and Water Funds.



**FISCAL YEAR 2020
DEPARTMENT GOALS**

FUND 51 – SEWER FUND

	2020 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	FY2020 BUDGET PROJECTION	FY2019 BUDGET	FY2018 ACTUAL	FY2017 ACTUAL	FY2016 ACTUAL	FY2015 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	358,873	338,070	336,779	358,976
51-00-17-1770	BOND COLLECTION FEE	130,000	130,000	134,021	132,100	132,701	131,953
51-00-17-1799	LATE PAYMENT PENALTY	400	700	659	163	189	304
TOTAL UTILITY INCOME		470,400	470,700	493,553	470,333	469,669	491,233
MISCELLANEOUS REIMBURSEMENTS							
51-00-18-1829	MISCELLANEOUS REIMBURSEMENTS	-	-	-	-	-	-
MISCELLANEOUS INCOME							
51-00-19-1931	SALE OF VILLAGE EQUIPMENT	-	-	-	-	-	-
51-00-19-1959	MISCELLANEOUS INCOME	-	-	700	-	-	-
51-00-19-1975	CONTRIBUTED REVENUE	-	-	-	-	-	-
TOTAL MISCELLANEOUS INCOME		-	-	700	-	-	-
INTEREST INCOME							
51-00-20-2001	ILLINOIS FUNDS INTEREST	350	-	404	326	162	18
51-00-20-2114	INCOME / LOSS - DEAN WITTER INVEST	-	-	-	-	-	-
TOTAL INTEREST INCOME		350	-	404	326	162	18
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	700	800	932	750	800	700
51-00-30-3060	SEWER TAP IN FEE	7,000	-	37,726	31,450	6,373	-
TOTAL PERMITS		7,700	800	38,658	32,200	7,173	700
TOTAL SEWER FUND REVENUE		508,450	501,500	563,316	532,859	507,004	521,951

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2020 BUDGET PROJECTION	FY2019 BUDGET	FY2018 ACTUAL	FY2017 ACTUAL	FY2016 ACTUAL	FY2015 ACTUAL
SALARIES							
51-24-40-4100	SALARIES FULL TIME	133,515	129,913	107,818	103,855	109,560	85,139
51-24-40-4150	SALARIES PART TIME	11,488	11,289	6,483	8,145	987	6,732
51-24-40-4200	SALARIES OVERTIME	14,000	15,000	13,135	14,399	12,716	11,984
TOTAL SALARIES		159,003	156,202	127,437	126,399	123,263	103,855
BENEFITS							
51-24-50-5310	HEALTH - DENTAL INSURANCE	18,398	22,179	18,661	18,516	17,346	23,746
51-24-50-5320	LIFE INSURANCE		0		0	0	189
51-24-50-5330	IMRF	17,101	19,095	15,431	16,267	15,312	13,957
51-24-50-5340	EMPLOYEE ASSISTANCE PROGRAM	31	31	41	41	41	42
51-24-50-5350	SOCIAL SECURITY & MEDICARE	11,893	11,686	9,408	9,335	8,972	7,563
TOTAL BENEFITS		47,423	52,991	43,541	44,159	41,671	45,497
DEBT SERVICE							
51-24-58-5800	PRINCIPAL PAYMENT		39,200		39,200		36,200
51-24-58-5801	INTEREST PAYMENT		4,505	4,827	6,345	7,833	9,182
51-24-58-5803	PRINCIPAL PAYMENT					2,021	1,957
51-24-58-5804	INTEREST PAYMENT					41	122
51-24-58-5810	FISCAL AGENT FEES		778	871	778	716	778
TOTAL DEBT SERVICE		-	44,483	5,698	46,323	10,611	48,239
CONTRACTUAL							
51-24-60-6000	IRMA CONTRIBUTIONS	2,100	2,100	2,100	2,100	2,520	2,381
51-24-60-6100	NPDES PHASE II COMPLIANCE	1,000	2,000	1,000	0		13
51-24-60-6400	ELECTRIC	17,000	15,000	16,805	16,665	16,218	15,950
51-24-60-6410	NICOR	3,000	2,500	2,446	2,211	1,987	1,408
51-24-60-6540	LEGAL FEES - MISCELLANEOUS		500				
51-24-60-6590	PUBLISHING						
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
51-24-60-6630	SEWER CONNECTION INSPECTIONS						
51-24-60-6708	OPERATING EQUIPMENT MAINT	20,000	20,000	13,861	16,433	7,528	9,251
51-24-60-6720	PUMP MAINTENANCE & SUPPLIES	35,000	35,000	29,135	24,519	58,411	67,918
51-24-60-6740	SEWER / DRAINAGE MAINT - SUPPLIES	10,000	20,000	3,309	11,113	3,828	2,647
51-24-60-6810	PROFESSIONAL DEVELOPMENT	1,500	1,500	1,312	0		1,818
51-24-60-6990	OTHER CONTRACTUAL SERVICES	20,000	20,500	6,489	13,614	12,144	10,043
TOTAL CONTRACTUAL		114,100	123,600	76,457	86,655	103,117	113,029
COMMODITIES							
51-24-70-7010	OFFICE SUPPLIES	200	200	24	0		
51-24-70-7011	COMPUTER SUPPLIES	2,000	3,500		0		1,222
51-24-70-7020	PRINTING	1,000	1,000	476	462	456	459
51-24-70-7040	POSTAGE	-	-		0		
51-24-70-7080	VEHICLE FLUIDS	2,500	2,000	2,949	1,868	2,232	2,557
51-24-70-7200	PHONE EXPENSE	12,500	9,100	10,399	9,983	7,028	6,538
51-24-70-7210	MOBILE TELECOMMUNICATIONS	2,000	2,250	2,032	1,565	1,146	936
51-24-70-7300	UNIFORMS / PPE	1,200	2,000	1,548	1,902	772	1,495
51-24-70-7400	REFUNDS		0				
51-24-70-7510	OPERATING EQUIPMENT	5,000	7,000	2,127	3,303	3,364	801
51-24-70-7520	OPERATING SERVICES	5,000	5,000	235	6,266	7,404	181
51-24-70-7990	MISCELLANEOUS COMMODITIES	45,500	30,000	3,177	0		
TOTAL COMMODITIES		76,900	62,050	22,967	25,351	22,402	14,189

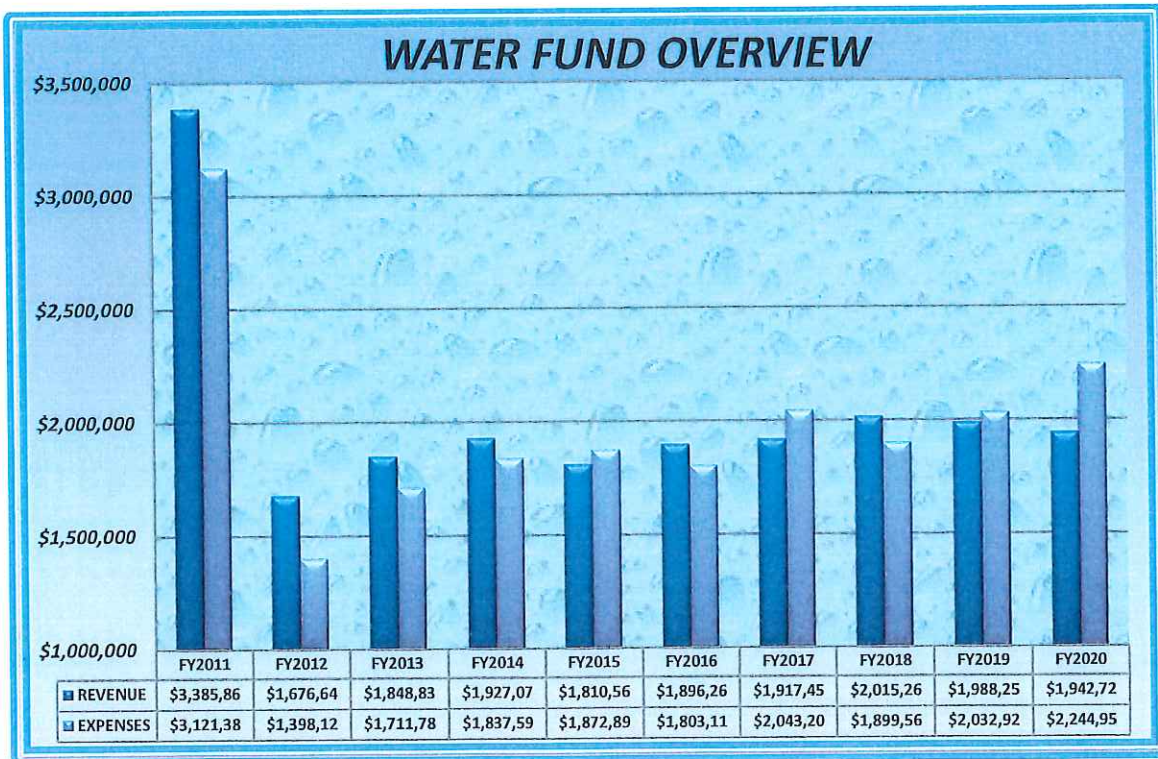
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2020 BUDGET PROJECTION	FY2019 BUDGET	FY2018 ACTUAL	FY2017 ACTUAL	FY2016 ACTUAL	FY2015 ACTUAL
CAPITAL EXPENDITURES							
51-24-80-7710	DEPRECIATION EXPENSE	-	-		-		
51-24-80-8010	OPERATING EQUIPMENT	25,000	10,000		103	142	
51-24-80-8011	EQUIPMENT (SCADA SYSTEM)	50,000	95,000		-		
51-24-80-8030	VEHICLES	19,000					
51-24-80-8040	VEHICLES	15,000					5,661
51-24-80-8110	BUILDING IMPROVEMENTS						
51-24-80-8140	UTILITY IMPROVEMENTS	70,000	150,000		14,861	32,837	88,838
TOTAL CAPITAL EXPENDITURES		179,000	255,000	-	14,964	32,979	94,499
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	30,000	75,000				
51-24-90-9027	TRANSFER TO ASSET FORFEITURE						
51-24-90-9052	TRANSFER TO WATER FUND		-	-	-		
TOTAL TRANSFERS OUT		65,000	110,000	35,000	35,000	35,000	35,000
TOTAL SEWER FUND EXPENDITURES		641,426	804,326	311,102	378,850	369,043	454,308
SEWER FUND SURPLUS (DEFICIT)		(132,976)	(302,826)	252,214	154,009	137,959	67,643

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 \$1,942,720 in revenue and \$2,244,957 in expenses in Fiscal Year 2020. The Water Fund expenses will exceed the projected revenue and is anticipated to reduce cash reserves in the amount of \$302,237 in the coming fiscal year. 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 \$139,500 for capital expenditures in this fiscal year. Capital Expenditures include infrastructure improvements within the Village, an enclosure for the generator, and Scada utility improvements. In addition, a new utility van will be purchased, which the expense will be allocated to the Sewer and Water Funds.



**FISCAL YEAR 2020
DEPARTMENT GOALS**

FUND 52 – WATER FUND

	2020 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	FY2020 BUDGET PROJECTION	FY2019 BUDGET	FY2018 ACTUAL	FY2017 ACTUAL	FY2016 ACTUAL	FY2015 ACTUAL
WATER FUND -- FUND 52							
Water Fund Reserves			773,207	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						
52-00-16-1603	AT&T / CINGULAR @ WATER TOWER	20,000	20,000	19,000	19,867	29,392	25,423
TOTAL RENTAL INCOME		20,000	20,000	19,000	19,867	29,392	25,423
UTILITY INCOME							
52-00-17-1760	WATER SALE RECEIPTS	1,750,000	1,750,000	1,806,772	1,691,228	1,711,221	1,608,645
52-00-17-1770	BOND COLLECTION FEES	125,620	125,620	137,615	136,251	135,904	136,043
52-00-17-1780	WATER SALES - PORTABLE HYDRANTS						500
52-00-17-1790	CONSTRUCTION WATER SALES	800	500	600	800	800	600
52-00-17-1799	LATE PAYMENT PENALTY	25,000	23,000	22,676	23,508	23,548	25,755
TOTAL UTILITY INCOME		1,901,420	1,899,120	1,967,663	1,851,787	1,871,473	1,771,543
MISCELLANEOUS REIMBURSEMENTS							
52-00-18-1815	UTILITY EXT REIMBURSEMENT						
52-00-18-1816	HYDRANT CLAIM REIMBURSEMENT					962	
52-00-18-1819	MISCELLANEOUS REIMBURSEMENTS				6,500		
TOTAL MISCELLANEOUS REIMBURSEMENTS		-	-	-	6,500	962	
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	100	100	100	400
52-00-19-1975	CONTRIBUTED REVENUE						
TOTAL MISCELLANEOUS INCOME		-	200	100	300	200	400
INTEREST INCOME							
52-00-20-2001	ILLINOIS FUNDS INTEREST	1,500	1,500	1,868	909	409	52
52-00-20-2114	INC/LOSS - DEAN WITTER INVESTMENT	-	-	-	-	-	895
TOTAL INTEREST INCOME		1,500	1,500	1,868	909	409	947
PERMITS							
52-00-30-3040	WATER PERMITS	1,000	400	740	375	650	1,620
52-00-30-3045	IRRIGATION SYSTEM PERMITS	300	200	183	250	300	150
52-00-30-3050	WATER METER PURCHASES	3,500	3,500	3,810	7,576	5,190	5,484
52-00-30-3055	HYDRANT WATER SALES	0	200	154	0		
52-00-30-3060	WATER TAP IN FEE	15,000		33,629	29,896	2,803	5,000
TOTAL PERMITS		19,800	4,300	38,516	38,097	8,943	12,254
TOTAL WATER FUND REVENUE		1,942,720	1,925,120	2,027,147	1,917,459	1,911,379	1,810,567

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2020 BUDGET PROJECTION	FY2019 BUDGET	FY2018 ACTUAL	FY2017 ACTUAL	FY2016 ACTUAL	FY2015 ACTUAL
SALARIES							
52-24-40-4100	SALARIES FULL TIME	332,969	354,194	321,673	307,639	312,787	272,053
52-24-40-4150	SALARIES PART TIME	23,222	22,818	13,166	16,538	7,555	15,061
52-24-40-4200	SALARIES OVERTIME	30,000	36,000	34,023	33,767	32,550	32,213
TOTAL SALARIES		386,191	413,012	368,862	357,944	352,892	319,327
BENEFITS							
52-24-50-5310	HEALTH - DENTAL INSURANCE	58,612	67,395	51,239	45,156	48,343	65,044
52-24-50-5320	LIFE INSURANCE	950	950	947	916	864	687
52-24-50-5330	IMRF	41,525	50,477	46,362	45,093	44,851	41,654
52-24-50-5340	EMPLOYEE ASSISTANCE PROGRAM	31	31	41	41	41	42
52-24-50-5350	SOCIAL SECURITY & MEDICARE	28,879	30,892	24,919	26,064	24,520	22,821
52-24-50-5360	UNEMPLOYMENT INSURANCE						
TOTAL BENEFITS		129,997	149,745	123,509	117,270	118,619	130,248
DEBT SERVICE							
52-24-58-5800	PRINCIPAL PAYMENT	42,200	30,800		30,800	6,144	28,800
52-24-58-5801	INTEREST PAYMENT	1,721	2,569	3,778	4,972	2,693	7,220
52-24-58-5802	FISCAL AGENT FEES	803	2,331	2,537	3,080	2,021	2,331
52-24-58-5803	PRINCIPAL PAYMENT						1,957
52-24-58-5804	INTEREST PAYMENT					41	122
52-24-58-5810	CONTRACTUAL AGREEMENT--OAK LAWN WATER AGR	75,000	75,000	80,336	7,565	15,849	10,730
52-24-58-5820	PRINCIPAL		1,584	10,560	10,560	10,560	10,560
52-24-58-5821	INTEREST		84	644	1,207	1,763	2,322
52-24-58-5822	PRINCIPAL		17,648	27,150	27,150	27,150	27,150
52-24-58-5823	INTEREST		847	2,150	3,463	4,757	6,060
52-24-58-5842	WATER RESERVOIR BOND - PRINCIPAL	85,000	80,000	75,000	75,000	70,000	70,000
52-24-58-5843	WATER RESERVOIR BOND - INTEREST	46,620	49,180	25,790	79,395	55,495	57,385
TOTAL DEBT SERVICE		251,344	260,043	227,945	243,192	196,473	224,637

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2020 BUDGET PROJECTION	FY2019 BUDGET	FY2018 ACTUAL	FY2017 ACTUAL	FY2016 ACTUAL	FY2015 ACTUAL
CONTRACTUAL							
52-24-60-6000	IRMA CONTRIBUTIONS	2,400	2,400	2,400	2,400	2,950	2,721
52-24-60-6400	COM ED / ELECTRICAL	31,750	26,000	28,754	30,375	28,415	31,239
52-24-60-6410	NI-GAS	3,100	2,500	2,976	2,985	2,219	2,985
52-24-60-6540	LEGAL FEES - MISCELLANEOUS	3,000	700	658	204	463	240
52-24-60-6590	PUBLISHING	1,000	1,000	100	527	520	
52-24-60-6600	PLAN REVIEW & INSPECTION	1,500			0	0	545
52-24-60-6605	ENGINEER REVIEW & INSPECTION	3,000	3,500		0	396	1,597
52-24-60-6620	LAB INSPECTION FEES	2,000	3,000	1,787	1,554	1,496	1,134
52-24-60-6700	VEHICLE MAINTENANCE & SUPPLIES	4,000	5,000	4,932	3,381	4,676	4,426
52-24-60-6705	OFFICE EQUIPMENT MAINTENANCE	1,500	200	7	0	0	
52-24-60-6708	OPERATING EQUIPMENT MAINT	10,000	12,000	3,215	6,320	2,379	2,911
52-24-60-6710	BUILDING MAINTENANCE - CONTRACTS	2,500	4,000	2,995	9,665	973	6,939
52-24-60-6711	BUILDING MAINTENANCE - SUPPLIES	1,700	2,000	2,344	1,259	1,880	2,233
52-24-60-6712	WATER TOWER MAINTENANCE - SUPPLIES	42,000	42,000	36,221	32,199	31,400	32,969
52-24-60-6720	PUMP MAINTENANCE & SUPPLIES	15,000	12,000	554	4,407	1,509	1,545
52-24-60-6750	WATER LINE MAINTENANCE & SUPPLIES	85,000	85,000	84,804	197,222	63,356	104,540
52-24-60-6752	WATER METER MAINTENANCE & SUPPLIES	10,000	12,750	8,796	14,334	12,116	7,506
52-24-60-6755	HYDRANT MAINTENANCE SUPPLIES	25,000	25,000	17,750	37,660	29,038	16,847
52-24-60-6756	HYDRANT CLAIM - REPAIR EXPENSE				0		
52-24-60-6780	PUBLIC GROUNDS MAINTENANCE - SUPPLIES	2,000	3,500	664	1,736	147	970
52-24-60-6810	PROFESSIONAL DEVELOPMENT	3,000	3,500	2,160	348	259	
52-24-60-6830	EQUIPMENT RENTAL						
52-24-60-6920	CREDIT CARD BANK FEES	5,000	5,000	4,963	8,483	7,283	5,577
52-24-60-6990	OTHER CONTRACTUAL SERVICES	65,000	48,400	44,026	41,097	28,366	29,694
TOTAL CONTRACTUAL		319,450	299,450	250,106	396,156	219,841	256,598
COMMODITIES							
52-24-70-7010	OFFICE SUPPLIES		0		0	350	102
52-24-70-7011	COMPUTER SUPPLIES	3,800	2,500	179	549	1,259	2,267
52-24-70-7020	PRINTING	1,500	1,750	1,370	998	1,132	1,329
52-24-70-7035	PUBLICATIONS	500	500		0	274	505
52-24-70-7040	POSTAGE	6,000	5,700	5,380	5,565	5,595	5,520
52-24-70-7051	WATER PURCHASES	715,000	700,000	737,708	676,482	663,441	621,377
52-24-70-7060	TRAVEL	225	260	93	181	53	107
52-24-70-7080	VEHICLE FLUIDS	11,250	8,000	9,501	5,467	7,896	11,399
52-24-70-7200	PHONE EXPENSE	7,000	7,000	6,694	6,803	5,279	5,605
52-24-70-7210	MOBILE TELECOMMUNICATIONS	4,900	4,750	3,728	4,285	3,768	2,500
52-24-70-7300	UNIFORMS	2,000	3,000	1,503	2,132	2,284	2,091
52-24-70-7340	PHOTO SUPPLIES - MAINTENANCE						
52-24-70-7400	REFUNDS		-	532.00	27.00	138.00	1,771
52-24-70-7500	SM OFFICE EQUIPMENT						
52-24-70-7510	OPERATING EQUIPMENT	4,200	19,000	10,229	7,747	28,987	4,262
52-24-70-7515	WATER METERS	6,500	15,000	12,091	18,786	38,464	65,486
52-24-70-7520	OPERATING SERVICES			58			77
52-24-70-7760	JANITORIAL SUPPLIES				0		
52-24-70-7920	MEDICAL FEES & SUPPLIES	600	150	107	0	34	409
52-24-70-7990	MISCELLANEOUS COMMODITIES	95,000	50,000	26,020	9,071	19,108	5,024
TOTAL COMMODITIES		858,475	817,600	815,193	738,193	778,062	729,829

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2020 BUDGET PROJECTION	FY2019 BUDGET	FY2018 ACTUAL	FY2017 ACTUAL	FY2016 ACTUAL	FY2015 ACTUAL
CAPITAL EXPENDITURES							
52-24-80-8011	EQUIPMENT	30,000	75,000		0	2,598	
52-24-80-8020	OFFICE FURNITURE	5,500	6,000				
52-24-80-8040	VEHICLES	19,000			58,952		81,449
52-24-80-8040	VEHICLES	15,000					
52-24-80-8110	BUILDING IMPROVEMENTS				18,640		
52-24-80-8140	UTILITY IMPROVEMENTS	70,000	100,000		12,856	5,000	30,707
52-24-80-8142	RESERVOIR		35,000		0	15,210	
TOTAL CAPITAL EXPENDITURES		139,500	216,000	-	90,448	22,808	112,156
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						
52-24-90-9030	TRANSFER TO 1/2% TAX FUND	60,000	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		160,000	200,000	100,000	100,000	100,000	100,000
TOTAL WATER FUND EXPENDITURES		2,244,957	2,355,850	1,885,618	2,043,204	1,788,695	1,872,795
WATER FUND SURPLUS (DEFICIT)		(302,237)	(430,730)	141,528	(125,746)	122,686	(62,228)



VILLAGE OF PALOS PARK

OTHER FUNDS

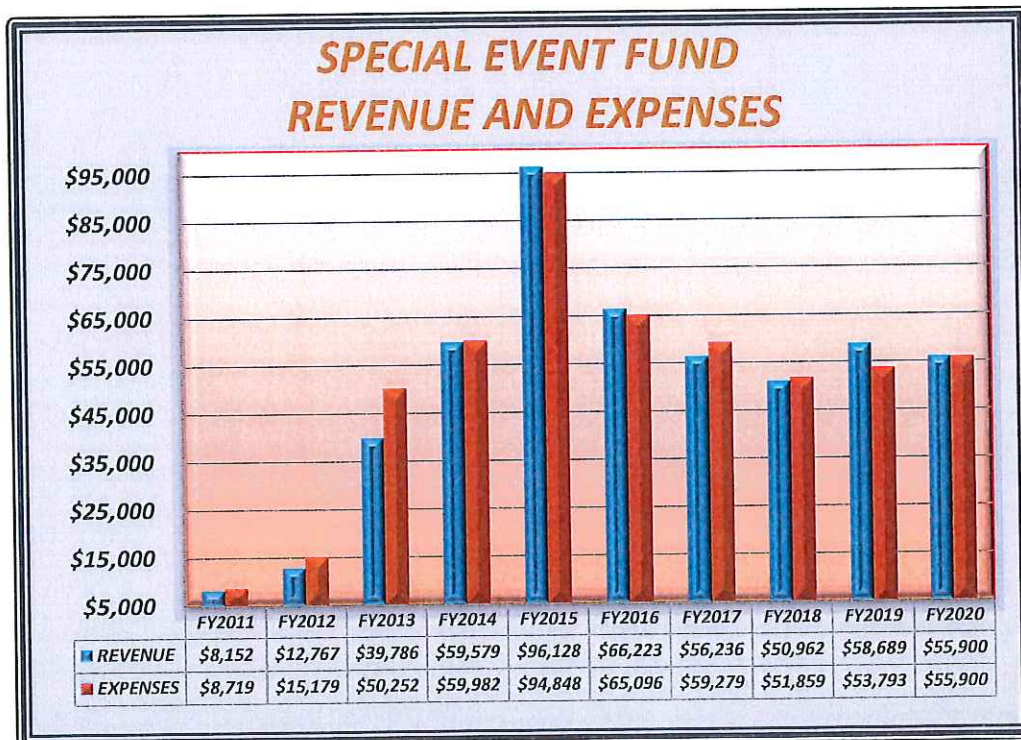
FUND 03	SPECIAL EVENTS FUND
FUND 10	LAND ACQUISITION and OPEN SPACES FUND
FUND 20	EXACTION FEE FUND
FUND 26	BEAUTIFICATION FUND
FUND 27	ASSET FORFEITURES FUND
FUND 44	CAPITAL PROJECTS FUND
FUND 50	REFUSE and RECYCLING FUND
FUND 53	COMMUTER PARKING LOT FUND
FUND 54	McCORD FUND
FUND 84	POLICE PENSION FUND

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.

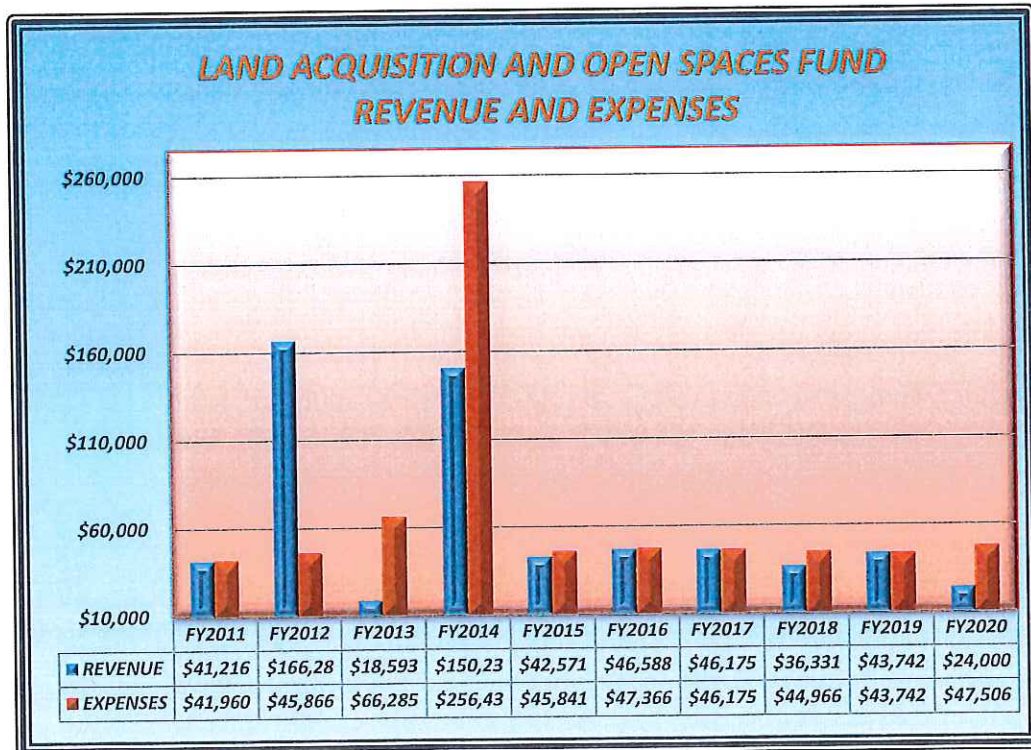


ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2020 BUDGET PROJECTION	FY2019 BUDGET	FY2018 ACTUAL	FY2017 ACTUAL	FY2016 ACTUAL	FY2015 ACTUAL
SPECIAL EVENT FUND -- FUND 03							
MISCELLANEOUS INCOME							
03-00-00-2112	GALA EVENT PAYMENTS						19,400
03-00-19-1900	SPONSORS / DONATIONS / FUNDRAISERS	12,500	10,000	10,740	18,250	18,750	30,212
03-00-19-1901	VENDOR / MERCHANT FEES	3,000	3,000	2,200	3,000	2,280	2,150
03-00-19-1902	BEVERAGE SALES	25,500	25,000	23,270	23,564	20,634	23,814
03-00-19-1903	CHILI SALES		450	415	345	445	905
03-00-19-1904	CHILI ENTRY FEE		350	285	280	340	560
03-00-19-1905	YOUTH EVENTS	4,000	4,000	3,510	5,836	6,030	
03-00-19-1906	YOUTH TICKET SALES						4,717
03-00-19-1907	BBQ RIB SALES	2,300	2,500	2,247	2,681	1,605	1,860
03-00-19-1908	BBQ ENTRY SALES	2,000	1,750	1,829	2,186	1,105	1,755
03-00-19-1909	WINE TASTING SALES						
03-00-19-1910	FALL FESTIVAL INCOME						
03-00-19-1959	MISCELLANEOUS INCOME	100	200	275	95	34	255
TOTAL MISCELLANEOUS INCOME		49,400	47,250	44,771	56,237	51,223	85,628
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	6,500	6,191	3,043	15,000	10,500
TOTAL SPECIAL EVENT FUND REVENUE		55,900	53,750	50,962	59,280	66,223	96,128
CONTRACTUAL							
03-24-60-6000	ENTERTAINMENT EXPENSE	14,000	13,000	12,800	10,150	19,850	15,775
03-24-60-6001	CHILDREN'S ACTIVITIES	1,000	1,000	450	8,148	7,414	6,449
03-24-60-6002	EQUIPMENT EXPENSE				120	435	445
03-24-60-6003	INSURANCE AND LIQUOR LICENSE	1,200	850	1,157	1,157	475	475
03-24-60-6004	ADVERTISING AND PRINTING	1,500	1,500	1,516	2,036	3,077	3,503
03-24-60-6005	CHILI COOK-OFF FEES		250	200	243	517	994
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	4,521	4,495	6,727	17,194
03-24-60-6011	BBQ RIB EXPENSES	2,500	2,300	2,155	2,456	1,431	1,959
03-24-60-6830	EQUIPMENT RENTAL	23,750	23,300	22,082	23,549	17,296	6,529
TOTAL CONTRACTUAL		48,450	46,700	44,883	52,354	57,222	86,221
COMMODITIES							
03-24-70-7000	BANNER AND SIGNS	500	300	530	260	357	
03-24-70-7001	SUPPLIES AND PRIZES	250	250	234	628	399	1,462
03-24-70-7002	LIQUOR PURCHASES	6,700	6,500	6,212	6,038	6,202	7,039
03-24-70-7003	POSTAGE						96
03-24-70-7510	OPERATING EQUIPMENT						
03-24-70-7990	MISC COMMODITIES				0	915	30
TOTAL COMMODITIES		7,450	7,050	6,976	6,926	7,873	8,627
TOTAL SPECIAL EVENT FUND EXPENDITURES		55,900	53,750	51,859	59,280	65,095	94,848
SPECIAL EVENT FUND SURPLUS (DEFICIT)		-	-	(897)	-	1,128	1,280

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	FY2020 BUDGET PROJECTION	FY2019 BUDGET	FY2018 ACTUAL	FY2017 ACTUAL	FY2016 ACTUAL	FY2015 ACTUAL
LAND ACQUISITION & OPEN SPACES FUND -- FUND 10							
BEGINNING BALANCE							
10-00-14-1400	STATE GRANTS						
10-00-14-1401	FEDERAL GRANTS						
TOTAL GRANTS		-	-	-	-	-	-
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	0		
TRANSFER IN							
10-00-21-2000	TRANSFER FROM EXACTION FUND			9,674	9,438	9,357	30,839
10-00-21-2000	TRANSFER FROM GENERAL FUND	24,000	44,966	26,657	36,737	37,231	11,732
TOTAL LAND FUND REVENUE		24,000	44,966	36,331	46,175	46,588	42,571
L/T DEBT OBLIGATIONS							
10-00-58-5800	WEP DEBT CERT 2006 - PRINCIPAL	35,000	30,000	30,000	30,000	30,000	25,000
10-00-58-5801	WEP DEBT CERT 2006 - INTEREST	11,728	14,188	14,188	15,397	16,588	17,571
10-00-58-5802	WEP DEBT CERT 2006 - ADMN FEE	778	778	778	778	778	778
TOTAL LONG TERM DEBT EXPENSE		47,506	44,966	44,966	46,175	47,366	43,349
CONTRACTUAL							
10-00-60-6640	GRANT EXPENSE						
10-00-60-6780	PUBLIC GROUNDS MAINT - SUPPLIES						2,493
10-00-60-7990	MISC COMMODITIES						
TOTAL CONTRACTUAL		-	-	-	-	-	2,493
CAPITAL EXPENDITURES							
10-10-80-1000	LAND ACQUISITIONS						
TOTAL LAND FUND EXPENDITURES		47,506	44,966	44,966	46,175	47,366	45,842
LAND FUND SURPLUS (DEFICIT)		(23,506)	-	(8,635)	-	(778)	(3,271)

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	-	6,350.00	3,007.00	9,357.00
FY2017	-	6,356.12	3,081.70	9,437.82
FY2018	-	6,515.02	3,158.74	9,673.76
FY2019	-	14,195.74	6,720.27	20,916.01

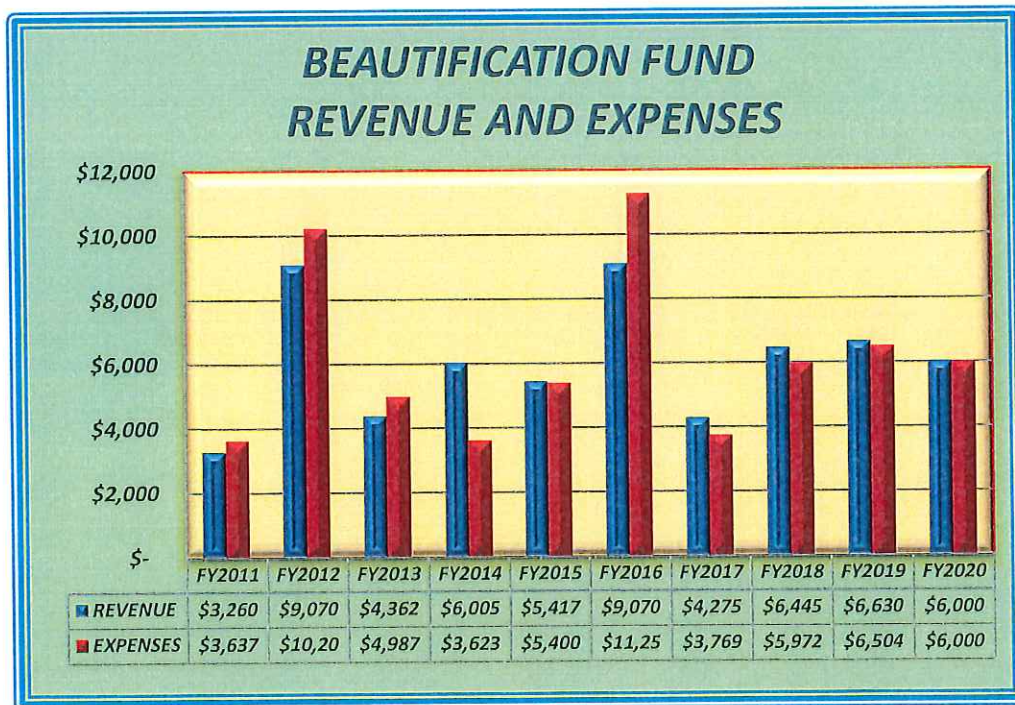
FUND 20 -- EXACTION FEES				
EXPENSES				
FISCAL YEAR	TRANSFER TO GENERAL FUND	TRANSFER TO OPEN LANDS FUND	TRANSFER TO MFT FUND	TOTAL EXPENSES
FY2010	-	41,918.00	21,000.00	62,918.00
FY2011	-	41,182.00	-	41,182.00
FY2012	-	-	-	-
FY2013	-	-	-	-
FY2014	-	-	-	-
FY2015	-	30,838.66	-	30,838.66
FY2016	-	9,357.47	-	9,357.47
FY2017	-	9,437.82	-	9,437.82
FY2018	-	9,673.76	-	9,673.73
FY2019	-	3,742.00	-	3,742.00

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2020 BUDGET PROJECTION	FY2019 BUDGET	FY2018 ACTUAL	FY2017 ACTUAL	FY2016 ACTUAL	FY2015 ACTUAL
EXACTION FEE FUND -- FUND 20							
PRIOR YR EXACTION FUND SURPLUS CONTRIBUTED		-	-				
MISCELLANEOUS INCOME							
20-00-19-1959	MISCELLANEOUS INCOME						
INTEREST INCOME							
20-00-20-2001	ILLINOIS FUNDS INTEREST	-	-				
TRANSFER IN							
20-00-21-2122	TRANSFER FROM CAPITAL PROJECTS FUND	-	-				
DONATIONS RECEIVED							
20-00-32-3203	PARK DONATIONS	-	-	6,515		6,351	
20-00-32-3205	TRANSIT SYSTEM DONATION	-	-	3,159		3,007	
TOTAL DONATIONS		-	-	9,674	-	9,358	
TOTAL EXACTION FUND REVENUE		-	-	9,674	-	9,358	
CONTRACTUAL							
20-30-60-6540	LEGAL FEES - MISCELLANEOUS	-	-				
20-30-60-6710	RECREATION CENTER BLDG EQUIP	-	-				
20-30-60-6711	BUILDING MAINTENANCE & SUPPLIES	-	-				
TOTAL CONTRACTUAL		-	-	-	-		
COMMODITIES							
20-30-70-7990	MISCELLANEOUS COMMODITIES						
CAPITAL EXPENDITURES							
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		-	-	-	-		
TRANSFER OUT							
20-30-90-9001	TRANSFER TO GENERAL FUND	-	-				
20-30-90-9010	TRANSFER TO OPEN LANDS FUND	-	-	9,674		9,358	
20-30-90-9024	TRANSFER TO MFT FUND	-	-				
20-30-90-9044	TRANSFER TO CAPITAL PROJECTS FUND	-	-				
TOTAL TRANSFER OUT		-	-	9,674	-	9,358	
TOTAL EXACTION FUND EXPENDITURES		-	-	9,674	-	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.

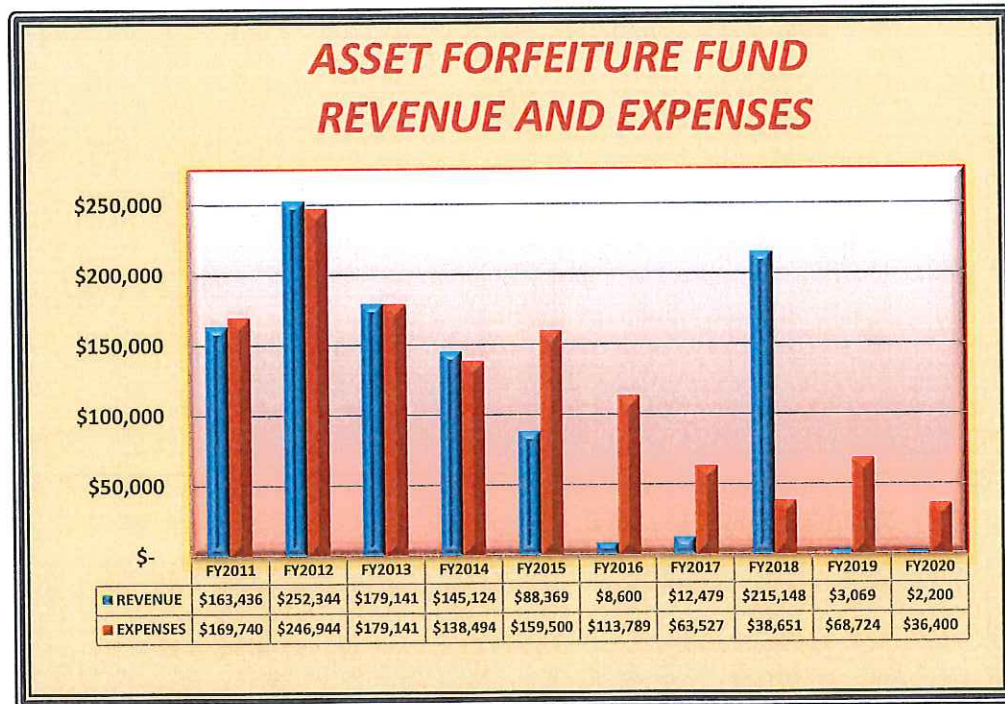


ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2020 BUDGET PROJECTION	FY2019 BUDGET	FY2018 ACTUAL	FY2017 ACTUAL	FY2016 ACTUAL	FY2015 ACTUAL
BEAUTIFICATION FUND -- FUND 26							
MISCELLANEOUS							
26-00-19-1900	DONATIONS	-	-	250	-		
INTEREST							
26-00-20-2001	ILLINOIS FUNDS INTEREST	-	-		-		
PURCHASES							
26-00-32-3220	MAILBOX PURCHASES	5,000	3,500	6,195	4,275	6,470	4,217
26-00-32-3230	MEMORIAL BENCH PROGRAM	1,000	1,000			2,600	1,200
TOTAL BEAUTIFICATION FUND REVENUE		6,000	4,500	6,445	4,275	9,070	5,417
COMMODITIES							
26-24-60-6900	MISCELLANEOUS EXPENSE	500	500	642	286	3,100	295
26-24-60-6991	MAILBOX INSTALLATION	4,500	3,000	4,455	2,510	5,657	5,105
26-24-60-6992	MISCELLANEOUS REFUND				-		
26-24-60-6993	MEMORIAL BENCH PROGRAM	1,000	1,000		973	2,420	
TOTAL COMMODITIES		6,000	3,500	5,097	3,769	11,177	5,400
TOTAL BEAUTIFICATION FUND EXPENDITURES		6,000	4,500	5,097	3,769	11,177	5,400
BEAUTIFICATION FUND SURPLUS (DEFICIT)		-	-	1,348	506	(2,107)	17

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.

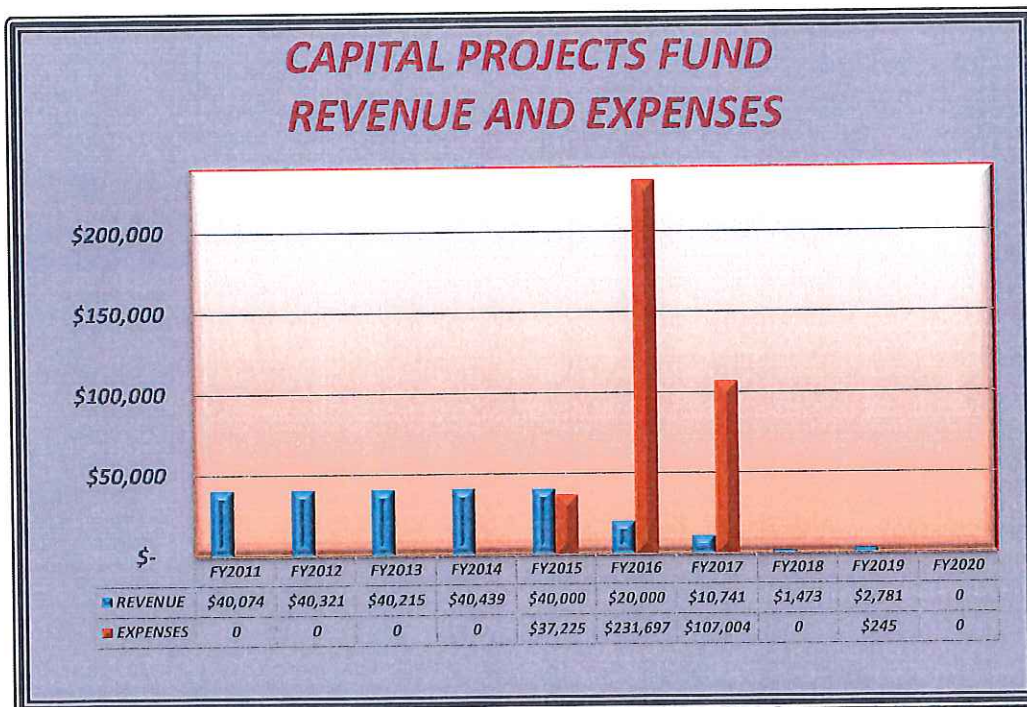


ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2020 BUDGET PROJECTION	FY2019 BUDGET	FY2018 ACTUAL	FY2017 ACTUAL	FY2016 ACTUAL	FY2015 ACTUAL
POLICE ASSET FORFEITURES FUND							
MISCELLANEOUS							
27-02-18-1829	MISC REFUNDS / REIMBURSEMENTS	-	-	-	-	1,852	
27-02-19-1900	BULLETPROOF VEST REIMBURSEMENTS	2,200					
27-02-19-1959	MISCELLANEOUS INCOME	-	-	360	1,745	1,000	
INTEREST							
27-02-20-2002	INVESTMENT INTEREST			11	23	200	340
TRANSFERS							
27-02-21-2101	TRANSFER FROM GENERAL FUND						
27-02-21-2151	TRANSFER FROM SEWER FUND						
27-02-21-2152	TRANSFER FROM WATER FUND						
FINES/FORFEITURES							
27-02-23-2310	D.E.A. FORFEITURES			39,305	490	110,793	88,029
27-02-23-2311	STATE / LOCAL FORFEITURES			(1,210)	10,221	104	
TOTAL ASSET FORFEITURE REVENUE		2,200	-	38,466	12,479	113,949	88,369
CONTRACTUAL							
27-22-60-6700	VEHICLE MAINTENANCE & SUPPLIES			5,600	1,942	9,542	2,413
27-22-60-6810	PROFESSIONAL DEVELOPMENT			335	3,041	4,024	18,940
27-22-60-6910	BANK FEES OR ADJUSTMENTS				0		3,082
27-22-60-6990	OTHER CONTRACTUAL SERVICES				3,529	3,329	36,547
TOTAL CONTRACTUAL		-	-	5,935	8,512	16,895	60,962
COMMODITIES							
27-22-70-7011	COMPUTER SUPPLIES			2,689	2,690	2,690	5,965
27-22-70-7090	CRIME PREVENTION MATERIALS						
27-22-70-7210	MOBILE TELECOMMUNICATIONS				0	1,000	
27-22-70-7300	UNIFORM EXPENSE				0	4,125	3,440
27-22-70-7500	SMALL OFFICE EQUIPMENT						
27-22-70-7990	MISCELLANEOUS COMMODITIES						482
TOTAL COMMODITIES		-	-	2,689	2,690	7,815	9,887
TRANSFER OUT							
27-22-90-9001	TRANSFER TO GENERAL FUND	0	0	0	0	50,000	50,000
CAPITAL EXPENDITURES							
27-28-82-8010	COMPUTER SUPPLIES			1,019		1,273	12,151
27-28-82-8011	EQUIPMENT				934	2,598	
27-28-82-8019	BULLET PROOF VESTS	2,200	4,000				
27-28-82-8030	POLICE VEHICLES	34,200	30,000	29,008	51,392	35,208	28,500
TOTAL CAPITAL EXPENDITURES		36,400	34,000	30,027	52,326	39,079	38,651
TOTAL ASSET FORFEITURE EXPENDITURES		36,400	34,000	38,651	63,528	113,789	159,500
ASSET FORFEITURE SURPLUS (DEFICIT)		(34,200)	(34,000)	(185)	(51,049)	160	(71,131)

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.

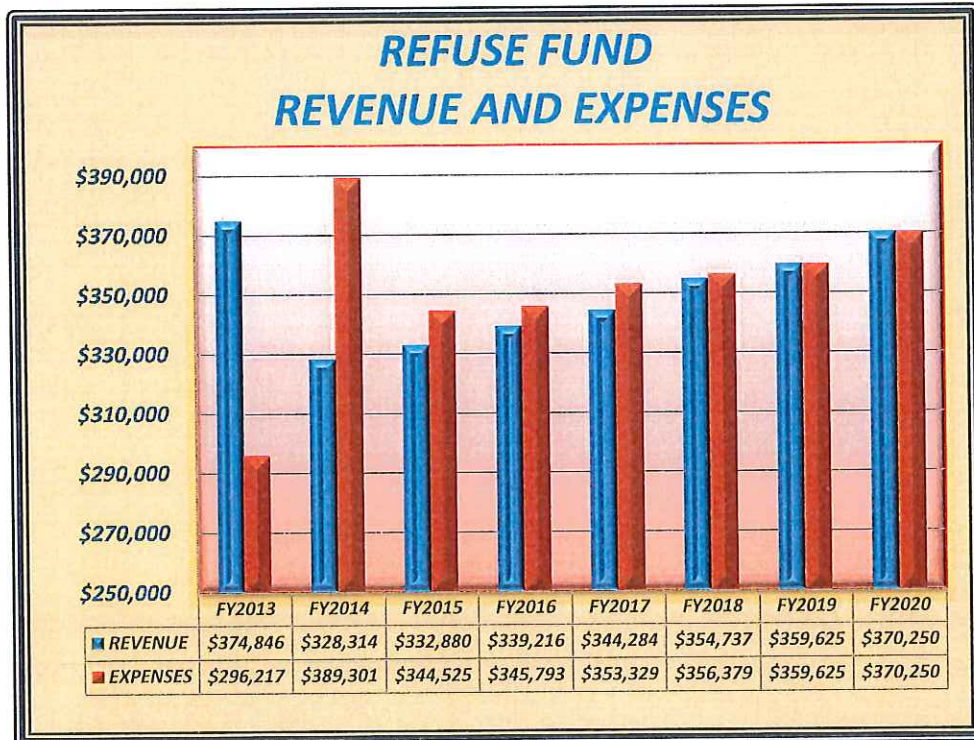


ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2020 BUDGET PROJECTION	FY2019 BUDGET	FY2018 ACTUAL	FY2017 ACTUAL	FY2016 ACTUAL	FY2015 ACTUAL
CAPITAL PROJECT FUND -- FUND 44							
REIMBURSEMENTS							
44-00-18-1800	MISCELLANEOUS REIMBURSEMENTS						
MISCELLANEOUS							
44-00-19-1901	PROP PURCHASE / COUNTY TAX REIM						
INTEREST							
44-00-20-2001	ILLINOIS FUNDS INTEREST			1,678	741	487	50
TRANSFER IN							
44-00-21-2105	TRANSFER FROM GENERAL FUND				10,000	20,000	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
TOTAL CAPITAL PROJECTS REVENUE		-	-	1,678	10,741	20,487	40,050
CONTRACTUAL							
44-28-60-6605	ENGINEER REVIEW & INSPECTION	-	0				
44-28-60-6990	OTHER CONTRACTUAL SERVICES	-	0		107,004	231,346	37,225
TOTAL CONTRACTUAL		-	-	-	107,004	231,346	37,225
COMMODITIES							
44-28-70-7990	MISCELLANEOUS COMMODITIES	-	0				
CAPITAL EXPENDITURES							
44-28-80-8064	MULTI-USE PATH / OTHER PROJECTS	-	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)		-	-	1,678	(96,263)	(211,210)	2,825

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.

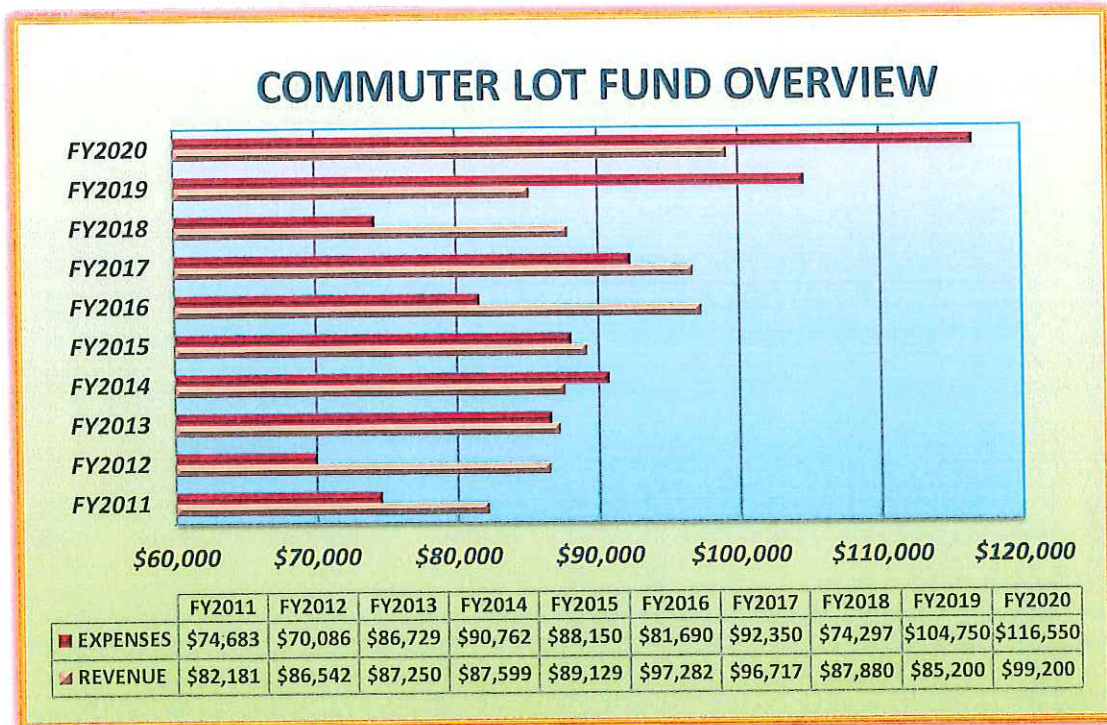


ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2020 BUDGET PROJECTION	FY2019 BUDGET	FY2018 ACTUAL	FY2017 ACTUAL	FY2016 ACTUAL	FY2015 ACTUAL
REFUSE FUND -- FUND 50							
REFUSE INCOME							
50-00-17-1700	REFUSE INCOME (Chipping Service Fee)	370,250	356,378	356,056	344,284	339,892	332,880
50-00-17-1770	BOND COLLECTION FEE						
50-00-17-1799	REFUSE PENALTY						
TOTAL REFUSE FUND REVENUE		370,250	356,378	356,056	344,284	339,892	332,880
CONTRACTUAL							
50-24-60-6850	GARBAGE DISPOSAL SERVICE	355,250	341,378	342,510	328,329	316,838	309,525
COMMODITIES							
50-24-70-7400	REFUNDS						
TRANSFER OUT							
50-24-90-9010	TRANSFER TO GENERAL FUND	15,000	15,000	15,000	25,000	30,000	35,000
TOTAL REFUSE FUND EXPENDITURES		370,250	356,378	357,510	353,329	346,838	344,525
REFUSE FUND SURPLUS (DEFICIT)		-	-	(1,454)	(9,045)	(6,946)	(11,645)

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.

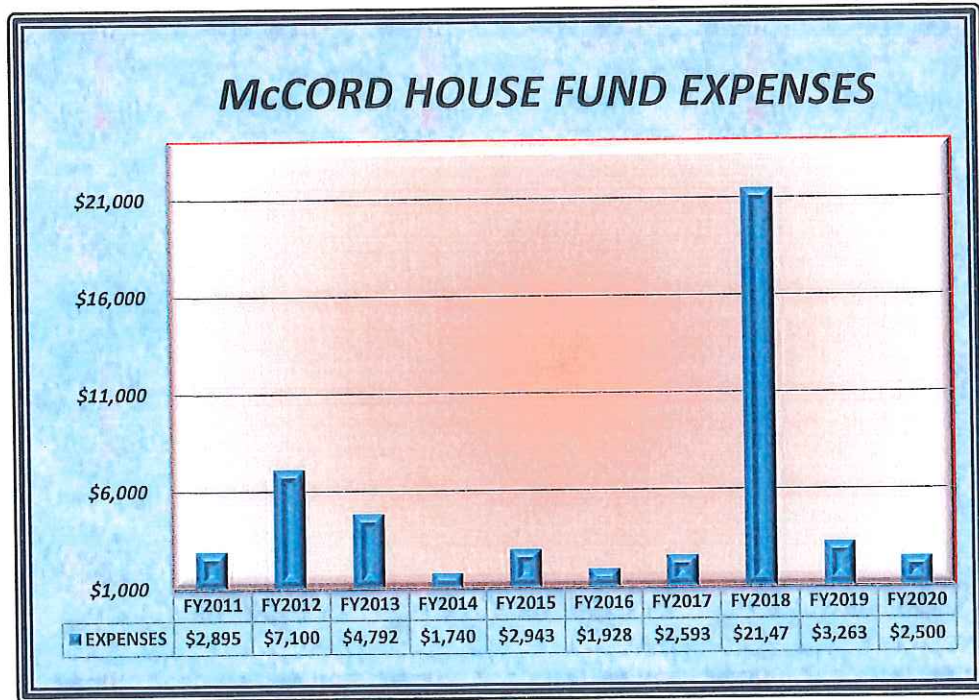


ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2020 BUDGET PROJECTION	FY2019 BUDGET	FY2018 ACTUAL	FY2017 ACTUAL	FY2016 ACTUAL	FY2015 ACTUAL
COMMUTER LOT FUND							
GRANTS							
53-00-14-1401	FEDERAL GRANT	-	-	-	-		
MISCELLANEOUS INCOME							
53-00-19-1950	METRA STATION EVENT RENTAL FEE						
53-00-19-1955	COMMUTER LOT PARKING	90,000	85,000	91,885	86,512	97,095	88,986
53-00-19-1958	CONCESSION SALES INCOME	9,000					
53-00-19-1959	MISCELLANEOUS INCOME				10,000		
53-00-19-1960	VENDOR SPACE RENTAL	-	-	-	-		
TOTAL MISCELLANEOUS INCOME		99,000	85,000	91,885	96,512	97,095	88,986
INTEREST INCOME							
53-00-20-2001	BANK INTEREST	200	200	271	204	187	143
TOTAL COMMUTER LOT FUND REVENUE		99,200	85,200	92,156	96,716	97,282	89,129
CONTRACTUAL							
53-24-58-5810	CONTRACTUAL AGREEMENT	-	-	-	-		
CONTRACTUAL							
53-24-60-6000	IRMA CONTRIBUTIONS	450	450	450	450	540	510
53-24-60-6240	SNOWPLOWING	5,000	5,000	4,826	-		4,500
53-24-60-6400	COM ED / ELECTRIC	7,500	8,500	7,575	7,199	7,514	6,967
53-24-60-6410	NI-GAS	1,200	1,200	1,012	1,709	899	1,526
53-24-60-6420	U.B. PAYMENTS	4,000	750	661	700	5,756	8,018
53-24-60-6540	LEGAL FEES - MISCELLANEOUS	250	1,000	3,927			
53-24-60-6605	ENGINEERING	0					
53-24-60-6780	PUBLIC GROUNDS MAINT - SUPPLIES	1,500	750	809	5,857	138	
53-24-60-6900	GROUNDS MAINT - REIMBURSEMENT						83
53-24-60-6901	PUBLIC GROUNDS - FUEL REIMBURSEMENT						
53-24-60-6902	PUBLIC GROUNDS - SALT PURCHASE	2,000	2,000	2,000	-	1,912	2,000
53-24-80-6910	BANK FEES	350	300	380	655	459	258
53-24-60-6990	OTHER CONTRACTUAL SERVICES	16,000	12,000	20,824	32,057	12,313	10,344
TOTAL CONTRACTUAL		38,250	31,950	42,464	48,627	29,531	34,205
COMMODITIES							
53-24-70-7400	PARKING STICKER REFUND					50	
53-24-70-7510	OPERATING EQUIPMENT	800	800		256	11	2,296
53-24-70-7520	OPERATING SERVICES				50	-	
53-24-70-7701	LOT MAINTENANCE & SUPPLIES	25,000	32,000		13,417	6,339	13,911
53-24-70-7720	CONCESSION SALES EXPENSES	9,000					
53-24-70-7990	MISCELLANEOUS COMMODITIES	3,500		(7,571)		15,759	7,739
TOTAL COMMODITIES		38,300	32,800	(7,571)	13,723	22,159	23,946
TRANSFER OUT							
53-24-90-9010	TRANSFER TO GENERAL FUND	40,000	40,000	30,000	30,000	30,000	30,000
TOTAL COMMUTER LOT FUND EXPENDITURES		116,550	104,750	64,893	92,350	81,690	88,151
COMMUTER LOT FUND SURPLUS (DEFICIT)		(17,350)	(19,550)	27,263	4,366	15,592	978

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 was 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.

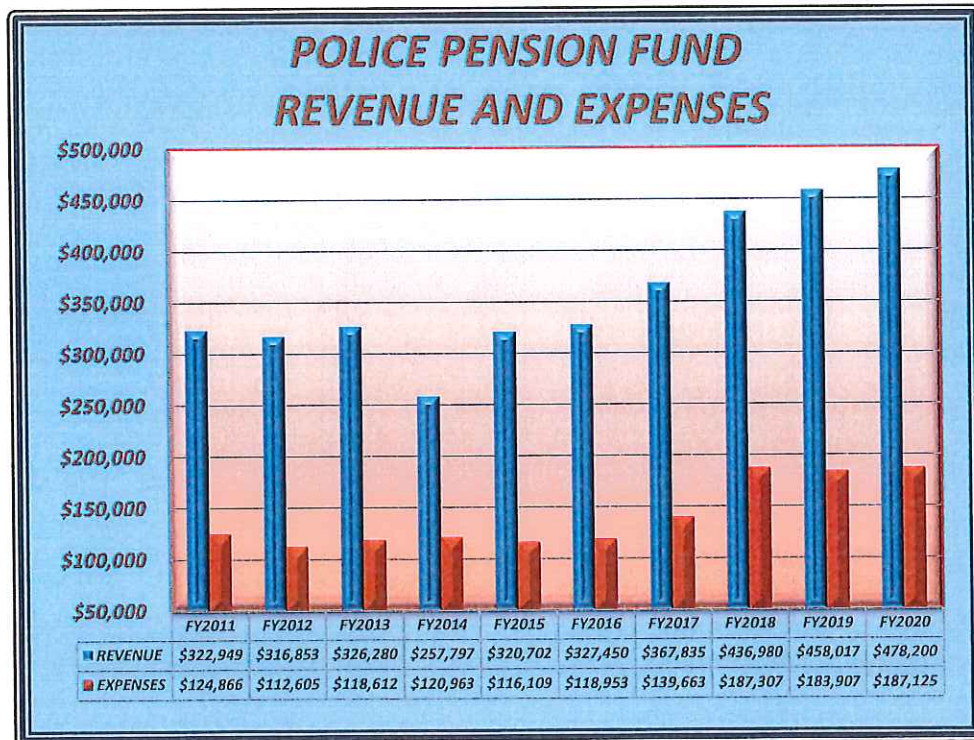


ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY2020 BUDGET PROJECTION	FY2019 BUDGET	FY2018 ACTUAL	FY2017 ACTUAL	FY2016 ACTUAL	FY2015 ACTUAL
McCord Fund -- Fund 54							
RENTAL INCOME							
54-00-16-1620	USE FEE						
54-00-16-1654	RENTAL INCOME						1
MISCELLANEOUS							
54-00-19-1900	DONATIONS						
54-00-19-1959	MISCELLANEOUS INCOME						
INTEREST							
54-00-20-2001	ILLINOIS FUNDS INTEREST						
TRANSFER IN							
54-00-21-0100	TRANSFER FROM GENERAL FUND	2,500	2,500	21,475	2,500	2,500	2,700
54-00-21-4400	TRANSFER FROM CAPITAL PROJECTS FUND						
TOTAL McCord Fund Revenue		2,500	2,500	21,475	2,500	2,500	2,701
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	575	451	77	1,811
54-20-60-6780	PUBLIC GROUNDS MAINTENANCE - SUPPLIES	500	500		468	468	492
54-20-60-7051	WATER BILL PAYMENTS	1,500	1,500	2,671	965	1,383	640
TOTAL CONTRACTUAL		2,500	2,500	3,246	1,884	1,928	2,943
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			18,230			
TOTAL McCord Fund Expenditures		2,500	2,500	21,476	2,592	1,928	2,943
McCord Fund Surplus (Deficit)		0	0	0	(92)	572	(242)

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	FY2020 BUDGET PROJECTION	FY2019 BUDGET	FY2018 ACTUAL	FY2017 ACTUAL	FY2016 ACTUAL	FY2015 ACTUAL
POLICE PENSION FUND -- FUND 84							
CONTRIBUTIONS							
84-00-13-1300	PENSION CONTRIBUTIONS - EMPLOYEE	90,450	65,125	65,873	75,391	74,670	63,574
84-00-13-1301	PENSION CONTRIBUTIONS - EMPLOYER	325,000	250,000	250,000	200,000	200,000	175,000
TOTAL CONTRIBUTIONS		415,450	315,125	315,873	275,391	274,670	238,574
INTEREST INCOME							
84-00-20-0020	INVESTMENT INCOME	62,750	195,000	119,844	92,443	58,214	82,127
TOTAL POLICE PENSION FUND REVENUE		478,200	510,125	435,717	367,834	332,884	320,701
PENSION DISBURSEMENTS							
84-84-55-0055	PENSION DISBURSEMENTS	173,475	170,750	167,127	129,044	118,504	105,974
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	13,650	11,000	10,481	10,620	10,820	10,136
TOTAL CONTRACTUAL		13,650	11,000	10,481	10,620	10,820	116,110
COMMODITIES							
84-84-70-7400	CONTRIBUTION REFUNDS AND TAXES	-	-	8,904	-	-	-
84-84-70-7990	MISCELLANEOUS EXPENSES	-	1,000	795	-	-	-
TOTAL COMMODITIES		-	1,000	9,699	-	-	-
TOTAL POLICE PENSION EXPENDITURES		187,125	182,750	187,307	139,664	129,324	116,110
POLICE PENSION SURPLUS (DEFICIT)		291,075	327,375	248,409	228,170	203,560	204,591

VILLAGE OF PALOS PARK

OPERATING BUDGET IMPACT OF CAPITAL EXPENDITURES

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 2020, 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 2020 is \$544,900.

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.

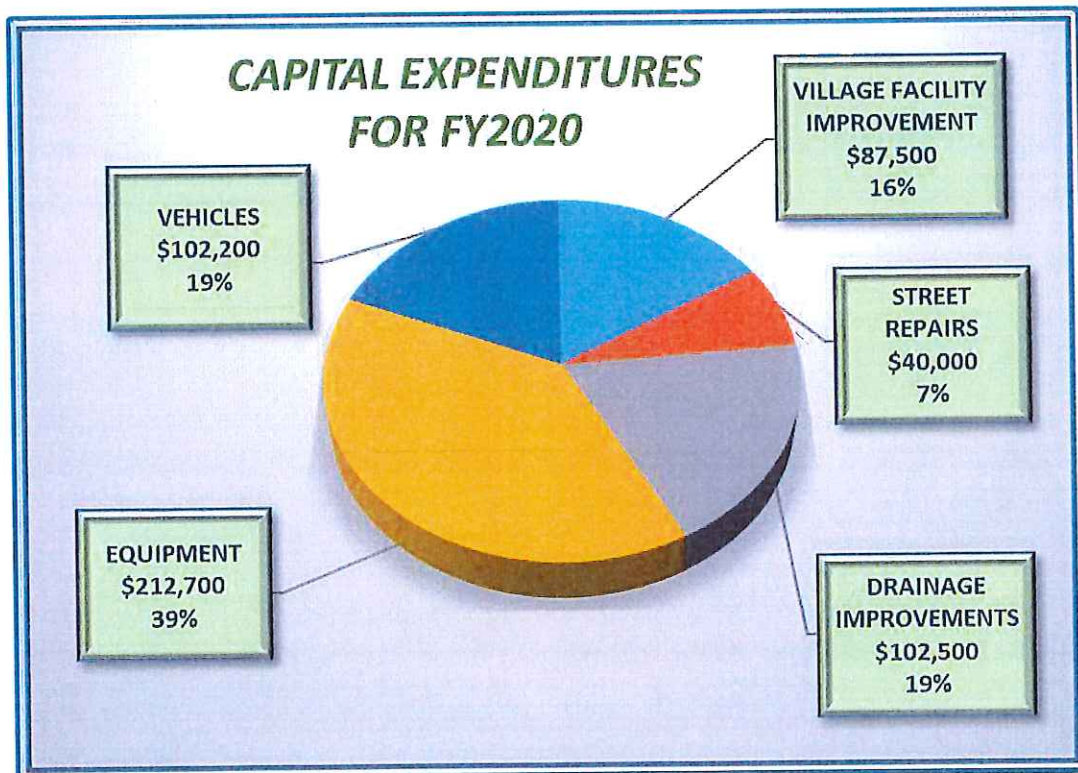
The Village will make needed upgrades, repairs, and maintenance to water facilities, water mains, sanitary sewer systems, and storm sewer systems. These capital outlays are ongoing, and as these systems are very expensive to maintain. The Village assesses the system and plans upgrades and replacements. 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 Village makes every effort to meet its capital needs each year. The Village's intention is to fund capital expenditures with current revenue sources or available fund balances. It is the Village's goal not to incur debt when possible. If available resources are not sufficient to pay for capital spending, the Village determines if a project can be delayed until future years. The cost of a project is weighted against the impact that doing nothing would have on public safety and services.

The Fiscal Year 2020 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.

CAPITAL EXPENDITURES	FY2020 CAPITAL EXPENDITURES
<i>Village Facility Improvement</i>	\$ 87,500
<i>Street Repairs</i>	\$ 40,000
<i>Drainage Improvements</i>	\$ 102,500
<i>Equipment</i>	\$ 212,700
<i>Vehicles</i>	\$ 102,200
TOTAL	\$ 544,900



**VILLAGE OF PALOS PARK
OVERVIEW OF CAPITAL PROJECT EXPENDITURES
FISCAL YEAR 2020**

FUNDING SOURCE	DEPARTMENT	AMOUNT	DESCRIPTION
General Fund	Administration	\$ 40,000	HVAC Control Board Replacement
General Fund	Recreation	35,000	Portico Pavers Improvement
1/2% Sales Taxes	Public Works	30,000	New Utility Vehicle Equipment
1/2% Sales Taxes	Public Works	12,500	Building Improvements
1/2% Sales Taxes	Public Works	32,500	Drainage Improvements
1/2% Sales Taxes	Public Works	40,000	Streets Improvements
Asset Forfeiture	Police	34,200	Police Vehicle
Asset Forfeiture	Police	2,200	Bullet Proof Vests
Sewer Revenue	Public Works	25,000	Camera and Equipment for New Vehicle
Sewer Revenue	Public Works	50,000	Upgrade Partridge Lift Station
Sewer Revenue	Public Works	34,000	New Utility Vehicle
Sewer Revenue	Public Works	70,000	Utility Improvements
Water Revenue	Public Works	30,000	Enclosure for Generator
Water Revenue	Public Works	5,500	Large Format Printer
Water Revenue	Public Works	34,000	New Utility Vehicle
Water Revenue	Public Works	70,000	Scada Utility Improvements
TOTAL		\$ 544,900	

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.

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

Administration Department

- **HVAC Control Board:** Heating, ventilation and air conditioning (HVAC) control board/panel is the system that manage the temperature and air flow in the Village Hall building. Replacement is needed due to the numerous malfunctions over the past few year.

Location: Kaptur Administration Building
Estimated Cost: \$40,000

Recreation Department

- **Portico Pavers:** The portico area at the Recreation Building is sometime rented out for private parties; as well as, the area is used in various events of the department. To improve and enlarge the patio area around the Recreation Department Building Portico, brick pavers will be installed.

Location: Recreation Building Portico
Estimate Cost: \$35,000

½% SALES TAX FUND CAPITAL DEPARTMENT (FUND 23)

- **Utility Van Equipment:** Computer and televising equipment to be installed on a new vehicle for the Utility Department.

Location: Utility Department Van
Estimated Cost: \$30,000

- **Drainage Improvements:** Drainage projects and repairs to various streets to improve water flow.
Location: Various streets within the Village
Estimated Cost: **\$32,500**

- **Street Improvements:** Asphalt street resurfacing and roadway rehabilitation of deteriorated streets within the Village boundaries.
Location: Various streets within the Village
Estimated Cost: **\$40,000**

- **Building Improvements:** Replacement of the garage door and the associated hardware for the installation
Location: Public Works Garage
Estimated Cost: **\$12,500**

**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: **\$34,200 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: **\$2,200**

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

- **Lift Station Upgrade:** Upgrade the SCADA lift station control panel and access hatch for the pump control of sewage system, wastewater lift station, and pump house within the Village to extend the useful life of the equipment.
Location: Public Works Department, Partridge Avenue Lift Station
Estimated Cost: **\$50,000**

- **Camera and Equipment:** Televising camera for sewer lines and equipment for the new utility van to allow for this sewer line diagnosis without the need for excavation, saving time and money.
Location: Public Works Department, 93rd Avenue Area
Estimated Cost: **\$25,000**

- **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, Various Village Street

Estimated Cost: \$70,000

- **Utility Van:** Purchase of a new utility van that will contain the televising camera and other equipment necessary to diagnose water main breaks and sewer line complications within the Village. Cost sharing of vehicle with Water Fund.

Location: Public Works Department

Estimate Cost: \$34,000

WATER FUND

CAPITAL DEPARTMENT (FUND 52)

- **Pump Station Improvements:** Replacement of the SCADA server, and replacement of the control panel plus necessary electrical work of the upgrade. Improvement also includes the Communication Line upgrade for the SCADA system.

Location: Public Works Department, Water Reservoir

Estimated Cost: \$70,000

- **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: \$5,000

- **Enclosure for Generator:** Housing to protect the outside generator from the harsh weather elements to insure its safety and prolong the useful life of the equipment.

Location: Public Works Department, Booster Station

Estimated Cost: \$30,000

- **Utility Van:** Purchase of a new utility van that will contain the televising camera and other equipment necessary to diagnose water main breaks and sewer line complications within the Village. Cost sharing of vehicle with Water Fund.

Location: Public Works Department

Estimate Cost: \$34,000

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	FY2019 ACTUAL	FY2020 PROJECTION	FY2021 PROJECTION	FY2022 PROJECTION	FY2023 PROJECTION	FY2024 PROJECTION
	<u>REVENUES</u>						
1	GENERAL FUND	4,707,887	4,764,861	4,907,807	5,055,041	5,206,692	5,310,826
3	SPECIAL EVENT FUND	58,689	55,900	56,459	57,024	57,594	58,746
10	OPEN LANDS FUND	43,742	24,000	45,000	45,000	45,000	45,900
20	EXACTION FUND	20,916	-	-	-	-	-
23	1/2% SALES TAX FUND	396,032	313,000	319,260	325,645	332,158	338,801
24	MFT FUND	121,224	131,000	131,387	133,924	136,603	139,335
26	BEAUTIFICATION FUND	6,630	6,000	6,000	6,000	6,000	6,000
27	POLICE ASSET FORFEITURE FUND	3,069	-	750	750	750	765
44	CAPITAL PROJECTS FUND	2,781	-	-	-	-	-
50	REFUSE / RECYCLING FUND	359,625	370,250	373,950	377,690	381,470	389,100
51	SEWER FUND	531,407	508,450	521,136	531,559	542,190	553,034
52	WATER FUND	1,988,251	1,942,720	1,944,312	1,969,364	2,028,445	2,069,014
53	COMMUTER LOT FUND	99,770	99,200	100,046	101,047	102,057	103,078
54	MCCORD FUND	3,263	2,500	3,500	3,500	4,000	4,000
84	POLICE PENSION FUND	458,017	478,200	525,429	541,192	557,427	564,150
	TOTAL REVENUE	8,801,303	8,696,081	8,935,036	9,147,736	9,400,386	9,582,749
	<u>EXPENDITURES</u>						
1	GENERAL FUND	4,549,241	4,749,790	4,844,875	4,969,976	5,135,439	5,268,678
3	SPECIAL EVENT FUND	53,593	55,900	56,459	57,024	57,594	58,746
10	OPEN LANDS FUND	43,742	47,506	46,728	45,272	43,802	44,678
20	EXACTION FUND	3,742	-	-	-	-	-
23	1/2% SALES TAX FUND	387,633	115,000	118,950	121,330	123,757	126,232
24	MFT FUND	284,556	114,000	110,000	112,000	117,000	120,000
26	BEAUTIFICATION FUND	6,504	6,000	6,000	6,000	6,000	6,000
27	POLICE ASSET FORFEITURE FUND	68,724	36,400	36,000	36,500	37,000	37,750
44	CAPITAL PROJECTS FUND	245	-	-	-	-	-
50	REFUSE / RECYCLING FUND	359,625	370,250	373,950	377,690	381,470	389,100
51	SEWER FUND	538,111	641,426	520,970	509,686	513,956	522,051
52	WATER FUND	2,032,922	2,244,957	2,244,956	2,312,305	2,381,674	2,453,124
53	COMMUTER LOT FUND	87,525	116,550	92,659	97,750	101,500	102,140
54	MCCORD FUND	3,263	2,500	3,500	3,500	4,000	4,000
84	POLICE PENSION FUND	183,907	187,125	192,739	198,521	204,477	210,611
	TOTAL EXPENDITURES	8,603,333	8,687,404	8,647,786	8,847,553	9,107,667	9,343,110
	OVERALL VILLAGE SURPLUS / DEFICIT	197,970	8,677	287,251	300,183	292,719	239,637

VILLAGE OF PALOS PARK
GENERAL FUND FIVE YEAR PROJECTION

DESCRIPTION	FY2020 BUDGET PROJECTION	FY2021 BUDGET PROJECTION	FY2022 BUDGET PROJECTION	FY2023 BUDGET PROJECTION	FY2024 BUDGET PROJECTION
REVENUES					
GENERAL REVENUES					
<i>Taxes</i>	3,441,119	3,544,353	3,652,820	3,763,096	3,848,554
<i>Misc Fees and Licenses</i>	166,050	171,032	178,162	186,507	188,240
<i>Grants</i>	-	-	-	-	-
<i>Rental Income</i>	287,228	292,973	300,832	307,849	310,006
<i>Utility and On-Site (septic)</i>	10,250	13,700	12,953	13,746	16,020
<i>Misc Reimbursements</i>	24,676	24,923	28,661	38,960	40,804
<i>Misc Income</i>	2,350	2,450	2,700	2,750	2,800
<i>Interest Income</i>	27,750	30,428	31,340	33,750	34,763
<i>Transfers-In</i>	169,188	169,188	169,188	169,188	169,188
TOTAL REVENUES	4,128,611	4,249,045	4,376,657	4,515,846	4,610,374
POLICE DEPARTMENT					
<i>License Revenue</i>	135,400	140,300	143,049	145,250	149,250
<i>Fines and Forfeitures</i>	133,250	136,912	140,335	144,545	146,604
<i>Misc Income</i>	4,500	5,000	5,250	5,500	6,250
TOTAL REVENUES	273,150	282,212	288,634	295,295	302,104
BUIDING DEPARTMENT					
<i>Licenses</i>	32,500	32,500	32,500	32,500	32,500
<i>Permits</i>	94,500	101,850	110,800	114,000	116,000
<i>Inspection and Review Fees</i>	74,000	76,750	78,500	79,000	78,000
TOTAL REVENUES	201,000	211,100	221,800	225,500	226,500
RECREATION DEPARTMENT					
<i>Rental Income</i>	31,500	32,700	35,200	39,750	40,250
<i>Misc Income</i>	300	500	750	1,000	1,250
<i>Donations</i>	6,000	6,500	6,500	7,550	7,600
<i>Recreation Programs</i>	101,500	105,750	105,250	105,750	106,750
TOTAL REVENUES	139,300	145,450	147,700	154,050	155,850
PALOS PARK FESTIVALS					
<i>Donations</i>	10,000	10,000	10,250	11,000	11,000
<i>Miscellaneous Income</i>	12,800	10,000	10,000	5,000	5,000
TOTAL REVENUES	22,800	20,000	20,250	16,000	16,000
TOTAL GENERAL FUND REVENUE	\$ 4,764,861	\$ 4,907,807	\$ 5,055,041	\$ 5,206,692	\$ 5,310,826

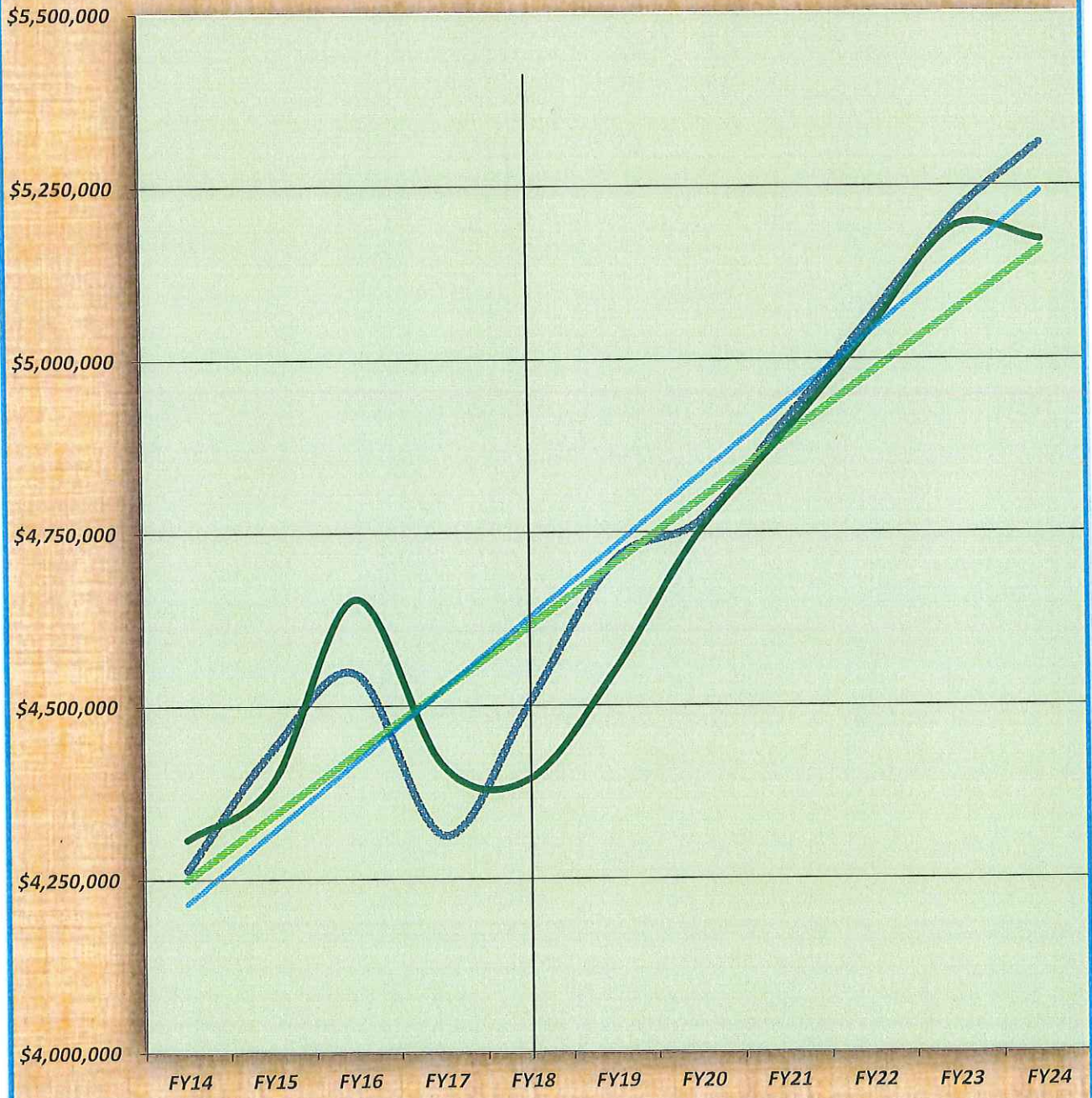
VILLAGE OF PALOS PARK
GENERAL FUND FIVE YEAR PROJECTION

DESCRIPTION	FY2020 BUDGET PROJECTION	FY2021 BUDGET PROJECTION	FY2022 BUDGET PROJECTION	FY2023 BUDGET PROJECTION	FY2024 BUDGET PROJECTION
EXPENDITURES					
ADMINISTRATION DEPARTMENT					
Salaries	300,546	308,060	314,221	320,505	326,915
Benefits	93,802	107,872	114,345	121,205	127,266
Contractual	104,050	99,280	101,266	103,291	105,357
Commodities	39,625	42,100	43,363	44,664	45,557
TOTAL EXPENSES	538,023	557,312	573,193	589,665	605,096
PUBLIC AFFAIRS DEPARTMENT					
Benefits	20,261	23,300	24,698	26,180	27,489
Contractual	34,900	33,700	14,550	14,841	14,550
Commodities	550	2,000	2,800	2,896	2,750
TOTAL EXPENSES	55,711	59,000	42,048	43,917	44,789
POLICE DEPARTMENT					
Salaries	1,392,572	1,434,349	1,470,208	1,506,963	1,540,116
Benefits	592,552	594,144	629,793	667,580	700,959
Contractual	308,700	309,776	313,687	325,560	337,500
Commodities	100,300	102,918	105,232	107,737	107,900
TOTAL EXPENSES	2,394,124	2,441,187	2,518,920	2,607,840	2,686,475
PUBLIC WORKS DEPARTMENT					
Salaries	271,452	278,238	283,803	289,479	295,269
Benefits	76,641	88,137	93,425	99,031	102,002
Contractual	143,350	147,651	150,604	153,616	156,688
Commodities	45,650	47,933	49,370	50,852	51,869
TOTAL EXPENSES	537,093	561,959	577,203	592,978	605,827
BUILDING DEPARTMENT					
Salaries	200,702	205,720	209,834	214,031	218,311
Benefits	50,936	58,576	62,091	65,816	69,107
Contractual	133,075	137,067	139,809	142,605	145,457
Commodities	8,500	8,925	9,193	9,469	9,658
TOTAL EXPENSES	393,213	410,288	420,927	431,920	442,533
RECREATION DEPARTMENT					
Salaries	215,728	221,121	225,544	230,054	234,656
Benefits	60,194	69,223	73,376	77,779	81,667
Contractual	84,162	86,687	89,287	91,966	94,724
Commodities	33,660	35,343	36,403	37,495	38,244
TOTAL EXPENSES	393,744	412,374	424,611	437,295	449,292
PUBLIC GROUNDS DEPARTMENT					
Contractual / Commodities	126,000	132,300	134,946	137,645	140,397

VILLAGE OF PALOS PARK
GENERAL FUND FIVE YEAR PROJECTION

DESCRIPTION	FY2020 BUDGET PROJECTION	FY2021 BUDGET PROJECTION	FY2022 BUDGET PROJECTION	FY2023 BUDGET PROJECTION	FY2024 BUDGET PROJECTION
TOTAL EXPENSES	126,000	132,300	134,946	137,645	140,397
CAPITAL EXPENDITURES					
<i>Debt Service</i>	-	-	-	-	-
<i>Administration</i>	40,000	-	-	-	-
<i>Police</i>	-	-	-	-	-
<i>Public Works</i>	-	-	-	-	-
<i>Building</i>	-	-	-	-	-
<i>Recreation</i>	35,000	30,000	20,000	30,000	30,000
<i>Transfers-Out</i>	-	-	-	-	-
TOTAL EXPENSES	75,000	30,000	20,000	30,000	30,000
FINANCE DEPARTMENT					
<i>Salaries</i>	91,096	93,373	95,241	97,146	99,089
<i>Benefits</i>	22,911	26,348	27,929	29,604	31,084
<i>Contractual</i>	50,325	51,835	53,390	54,991	56,091
<i>Commodities</i>	8,950	9,398	9,867	10,361	10,879
<i>Transfers Out</i>	33,000	55,000	55,000	55,000	55,000
TOTAL EXPENSES	206,282	235,954	241,427	247,102	252,143
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>	22,200	22,533	8,700	8,825	3,875
<i>Commodities</i>	3,900	3,959	3,500	3,750	3,750
TOTAL EXPENSES	26,100	26,492	12,200	12,575	7,625
TOTAL GENERAL FUND EXPENDITURES	\$ 4,749,790	\$ 4,844,875	\$ 4,969,976	\$ 5,135,439	\$ 5,268,678
TOTAL GENERAL FUND REVENUE	\$ 4,764,861	\$ 4,907,808	\$ 5,055,042	\$ 5,206,693	\$ 5,310,827
FUND SURPLUS	\$ 15,072	\$ 62,933	\$ 85,066	\$ 71,254	\$ 42,149

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	FY2020 BUDGET PROJECTION	FY2021 BUDGET PROJECTION	FY2022 BUDGET PROJECTION	FY2023 BUDGET PROJECTION	FY2024 BUDGET PROJECTION
SPECIAL EVENTS FUND #3					
Total Revenue	55,900	56,459	57,024	57,594	58,746
<i>Contractual</i>	46,850	48,750	49,724	50,000	51,500
<i>Commodities</i>	9,050	7,709	7,300	7,594	7,246
Total Expenditures	55,900	56,459	57,024	57,594	58,746
SURPLUS (DEFICIT)	-	-	-	-	-
OPEN LANDS FUND #10					
Total Revenue	24,000	45,000	45,000	45,000	45,900
Total Expenditures	47,506	46,728	45,272	43,802	44,678
SURPLUS (DEFICIT)	(23,506)	(1,728)	(272)	1,198	1,222
EXACTION FUND #20					
Total Revenue	-	-	-	-	-
Total Expenditures	-	-	-	-	-
SURPLUS (DEFICIT)	-	-	-	-	-
1/2% SALES TAX FUND #23					
Total Revenue	313,000	319,260	325,645	332,158	338,801
<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>	115,000	110,000	115,000	115,700	120,000
Total Expenditures	115,000	118,950	121,330	123,757	126,232
SURPLUS (DEFICIT)	198,000	200,310	204,315	208,401	212,569
MFT FUND #24					
Total Revenue	131,000	131,387	133,924	136,603	139,335
<i>Contractual</i>	-	-	-	-	-
<i>Commodities</i>	-	5,000	7,000	7,000	5,000
<i>Capital Projects</i>	114,000	105,000	105,000	110,000	115,000
Total Expenditures	114,000	110,000	112,000	117,000	120,000
SURPLUS (DEFICIT)	17,000	21,387	21,924	19,603	19,335
BEAUTIFICATION FUND #26					
Total Revenue	6,000	6,000	6,000	6,000	6,000
Total Expenditures	6,000	6,000	6,000	6,000	6,000
SURPLUS (DEFICIT)	-	-	-	-	-
ASSET FORFEITURE FUND #27					
Total Revenue	-	750	750	750	750
<i>Contractual</i>	-	-	-	-	-
<i>Commodities</i>	2,400	-	-	-	-
<i>Capital Projects</i>	34,000	36,000	36,500	37,000	37,750
<i>Transfers</i>	-	-	-	-	-
Total Expenditures	36,400	36,000	36,500	37,000	37,750
SURPLUS (DEFICIT)	(36,400)	(35,250)	(35,750)	(36,250)	(37,000)
CAPITAL PROJECTS FUND #44					
Total Transfer Revenue	-	-	-	-	-
Total Expenditures	-	-	-	-	-
SURPLUS (DEFICIT)	-	-	-	-	-
REFUSE / RECYCLING FUND #50					
Total Revenue	370,250	373,950	377,690	381,470	389,100
Total Expenditures	370,250	373,950	377,690	381,470	389,100
SURPLUS (DEFICIT)	-	-	-	-	-

VILLAGE OF PALOS PARK

OTHER FUNDS

FIVE YEAR PROJECTION

DESCRIPTION	FY2020 BUDGET PROJECTION	FY2021 BUDGET PROJECTION	FY2022 BUDGET PROJECTION	FY2023 BUDGET PROJECTION	FY2024 BUDGET PROJECTION
SEWER FUND #51					
Total Revenue	508,450	521,136	531,559	542,190	553,034
Salaries	159,003	162,978	167,053	171,229	175,510
Benefits	47,423	51,217	55,314	59,739	64,518
Debt Service Payments	-	-	-	-	-
Contractual	114,100	140,000	140,000	150,000	150,000
Commodities	76,900	31,775	62,319	47,989	47,023
Capital Projects	179,000	100,000	50,000	50,000	50,000
Transfers	65,000	35,000	35,000	35,000	35,000
Total Expenditures	641,426	520,970	509,686	513,956	522,051
SURPLUS (DEFICIT)	(132,976)	166	21,873	28,232	30,981
WATER FUND #52					
Total Revenue	1,942,720	1,944,312	1,969,364	2,028,445	2,069,014
Salaries	386,191	395,846	405,742	415,885	426,283
Benefits	129,997	140,397	151,629	163,759	176,859
Debt Service Payments	251,344	258,884	266,651	274,650	282,890
Contractual	319,450	348,430	341,815	323,586	313,609
Commodities	858,475	901,399	946,469	993,792	1,043,482
Capital Projects	139,500	100,000	100,000	110,000	110,000
Transfers	160,000	100,000	100,000	100,000	100,000
Total Expenditures	2,244,957	2,244,956	2,312,305	2,381,674	2,453,124
SURPLUS (DEFICIT)	(302,237)	(300,644)	(342,942)	(353,228)	(384,109)
COMMUTER LOT FUND #53					
Total Revenue	99,200	100,046	101,047	102,057	103,078
Contractual	38,250	32,909	35,000	37,000	35,150
Commodities	38,300	19,750	22,750	24,500	26,990
Transfers	40,000	40,000	40,000	40,000	40,000
Total Expenditures	116,550	92,659	97,750	101,500	102,140
SURPLUS (DEFICIT)	(17,350)	7,387	3,297	557	938
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	478,200	525,429	541,192	557,427	564,150
Pension Disbursements	173,475	178,680	184,041	189,562	195,249
Contractual	12,650	13,060	13,481	13,915	14,362
Commodities	1,000	1,000	1,000	1,000	1,000
Total Expenditures	187,125	192,739	198,521	204,477	210,611
SURPLUS (DEFICIT)	291,075	332,690	342,672	352,950	353,539
TOTAL ALL FUNDS SURPLUS (DEFICIT)	\$ (6,394)	\$ 224,317	\$ 215,118	\$ 221,463	\$ 197,477

FISCAL YEAR 2020 BUDGET APPENDIX

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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.