

BUDGET FISCAL YEAR 2021

January 1, 2021 - December 31, 2021

COOK AND WILL COUNTIES, IL



**ORLAND
PARK**

This page is intentionally blank.

ADOPTED BUDGET
FY 2021
January 1, 2021 – December 31, 2021

	<u>Page</u>
Distinguished Budget Presentation Award	1
Elected Officials	2
Community Information	3
Organization Chart.....	5
Village Strategic Initiatives.....	6
Budget Message	7
 GENERAL INFORMATION AND SUMMARIES	
Budget Process and Schedule.....	22
Long Term Financial Planning	25
Financial Structure.....	26
Financial Management Policies.....	34
 Fund Balance	
Fund Balance Analysis.....	40
Fund Balance Summary.....	41
Fund Balance History of Major Funds.....	42
 Revenue and Expenditure Summaries	
Revenues, Expenditures, and Changes in Fund Balance	44
Summary of Revenues, Expenditures, and Changes in Fund Balance	46

Revenues and Expenditures by Major Type Graphs	47
Revenues and Expenditure Comparison Summary	48
Debt	
Outstanding Debt	49
REVENUE SUMMARIES	
Revenue Graph by Fund	54
Revenue Summary by Fund	55
Tax Levy - 2020	56
Tax Levy, EAV, and Tax Rate Graphs	57
Revenue Sources, Assumptions and Trends	58
EXPENDITURE SUMMARIES	
Expenditures Graph by Fund	64
Expenditure Summary by Fund	65
Capital Improvements	
Capital Expenditure Analysis	66
Budgeted Capital Improvement Projects	68
Description of Major Capital Projects	73
Personnel	
Personnel Changes and Estimates	88
Full-time Personnel Schedule	90

Part-time Personnel Schedule.....	91
Salary and Benefit Costs Summary.....	92
GENERAL FUND	
General Fund Description.....	94
Revenue Summary.....	95
Expenditure Summary by Function.....	96
Expenditure Summary by Department.....	97
Expenditure Summary by Type.....	98
Non-Departmental.....	99
Village Manager.....	100
Village Clerk.....	105
Communications & Marketing.....	108
Human Resources.....	111
Finance.....	116
Officials.....	122
Commissions & Special Events.....	125
Information Technology.....	128
Development Services.....	132
Engineering Programs & Services.....	146
Public Works.....	151
Natural Resources & Facilities.....	166

Grounds Maintenance.....	168
Police	170
Emergency Services and Disaster Agency	180
SPECIAL REVENUE FUNDS	
Motor Fuel Tax Fund	184
Park Development Fund.....	186
Seizure/Forfeiture Fund	188
Home Rule Sales Tax Fund.....	189
Main Street Triangle TIF Fund	191
Recreation and Parks Fund.....	194
Civic Center.....	211
ENTERPRISE FUNDS	
Water & Sewer Fund.....	218
Commuter Parking Fund.....	225
DEBT SERVICE FUNDS	
Long-Term Debt Requirements.....	230
General Obligation Bonded Debt	232
Revenue Summary	236
Expenditure Summaries.....	237

CAPITAL PROJECT FUNDS

Capital Project Funds Description 240

Road Exaction Fund 241

Capital Improvement Fund..... 242

INTERNAL SERVICE FUND

Insurance Fund 246

FIDUCIARY FUND

Retiree Medical & OPEB Fund..... 250

COMPONENT UNITS

Component Units Description..... 254

Open Lands Corporation 255

Stellwagen Family Farm Foundation 257

History Museum Fund..... 259

STATISTICAL INFORMATION

Population Statistics..... 264

Population Growth..... 271

Principal Employers..... 272

Principal Cook and Will County Taxpayer 273

APPENDIX AND GLOSSARY

Budget Ordinance 276

Glossary of Terms 280

This page is intentionally blank.



The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Village of Orland Park, Illinois for its Annual Budget for the fiscal year beginning January 1, 2020. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

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



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

Village of Orland Park

Illinois

For the Fiscal Year Beginning

January 1, 2020

Executive Director



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

Keith Pekau
Village President / Mayor
2017 - present



John C. Mehalek
Village Clerk
2013 - present



Kathleen M. Fenton
Trustee from 1993 - present



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



Daniel T. Calandriello
Trustee from 2013 - present



William Healy
Newly Elected Trustee 2019



Cynthia Nelson Katsenes
Newly Elected Trustee 2019



Michael R. Milani
Newly Elected Trustee 2019





From the 1880's to the 1950's, the Village of Orland Park was a small Midwest farm community. The Village began to grow when suburban residential development extended from Chicago to the southwest and reached the LaGrange Road corridor. Located 25 miles southwest of downtown Chicago, the Village has grown into a dynamic community of approximately 58,000 residents, with full build-out population expected to peak at approximately 75,000.



The Village utilizes the "Council-Manager" form of government and is directed by a board of six Trustees and a President. The Council-Manager form of government has been adopted by many local communities and governs more than 3,000 cities and villages in the United States.

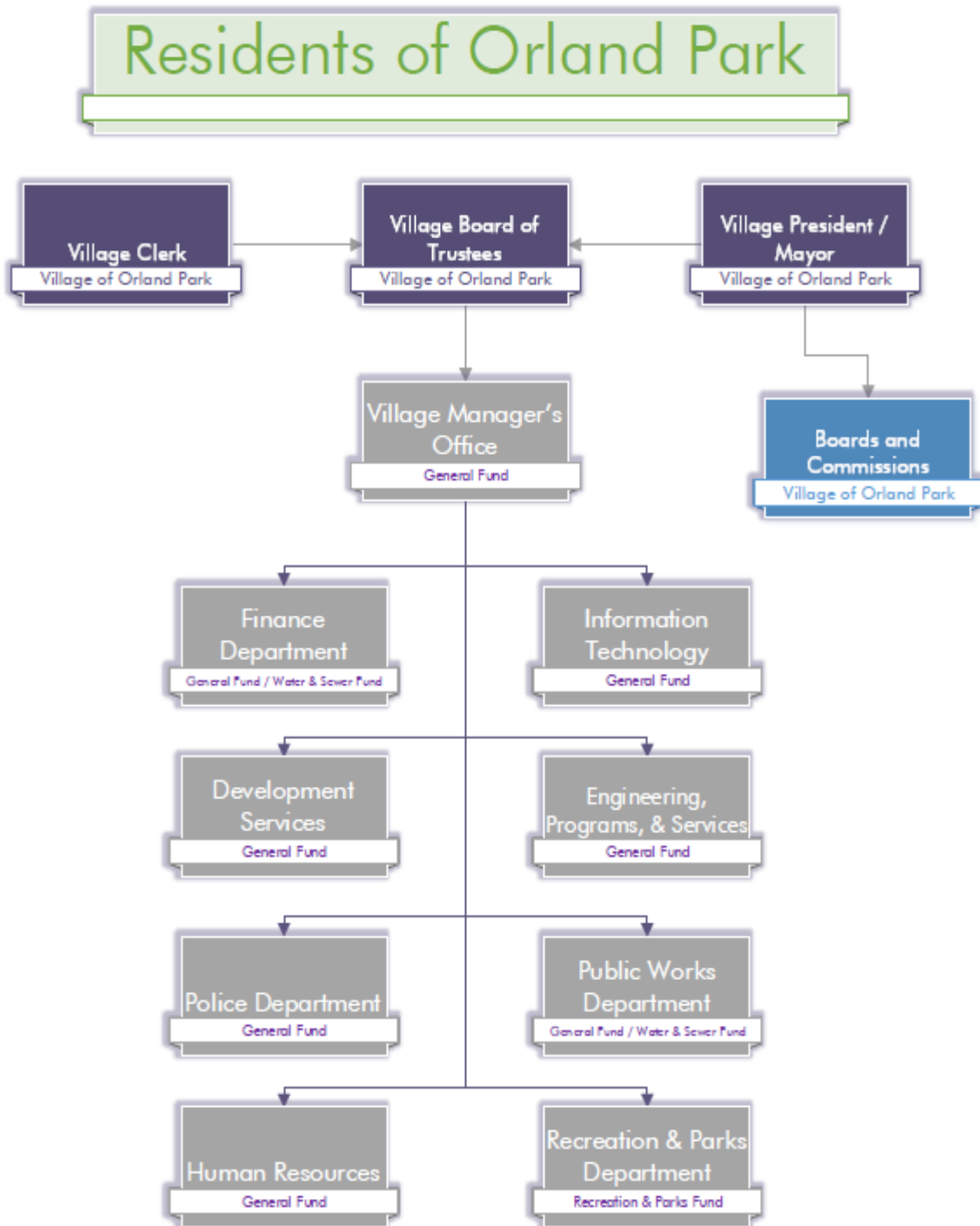
The Board of Trustees constitutes the primary policy making body of the Village. The Board determines Village policy, approves the annual budget, levies taxes, authorizes the payment of bills, approves bids and contracts involving Village business, and adopts Village ordinances.

Since 1984, when home rule status was obtained, a Village Manager has been appointed as the Chief Administrative Officer of the Village. The Village Manager is directly responsible to the Board of Trustees for the proper administration of all day-to-day affairs of the Village. He is vested with the enforcement of all Village laws and ordinances, and has the authority to appoint and direct all employees.

With the exception of fire protection and ambulance services, the Village provides a full range of municipal services including public safety, highway and street maintenance and reconstruction, code enforcement, public improvements, economic development, planning and zoning, transportation, water and sewer, parks and recreation, and general administrative services. A separate Fire Protection District that



encompasses a geographic area larger than the Village's corporate boundaries provides fire protection and ambulance services. The Village supports and maintains more than 800 acres of public space, 64 park properties, over 100 athletic fields and courts, an outdoor ice arena, a 25,000 square foot outdoor water park, including multiple pools and slides, a 90,000 square foot sports recreation and fitness center, a 78,000 square foot health and fitness center, over 63 miles of walking/bicycle paths, and a stocked man-made lake for water-related activities.





The FY2021 Annual Budget is based upon Strategic Priority Areas defined by the Village Board of Trustees. These strategic areas focus on fiscal stewardship, planning & stability, economic development, adaptation, innovation technology & effectiveness, organizational development and service delivery and quality of life.

STRATEGIC PRIORITY AREAS



Based upon the strategic priority areas approved by the Village Board of Trustees, village staff compiled specific goals and objectives that will help to achieve the Village’s priorities. Details about department goals and objectives can be found in the strategic plans of the Village’s operating departments, as reflected throughout the FY2021 Annual Budget document.



ORLAND PARK

Date: December 21, 2020
To: Mayor Keith Pekau and Members of the Village Board
From: George Koczwarra (Village Manager)
Kevin Wachtel (Finance Director)
Subject: Proposed Fiscal Year 2021 Budget

The attached draft budget maintains the high quality Village services offered to residents while allowing for capital investment in facilities and improvements, as well as the development of other initiatives to help establish a solid foundation for the community for years to come all while facing the economic challenges posed by the pandemic.

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

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

The proposed budget continues the funding of General Fund services without the use of a General Fund property tax. As a result, Village residents enjoy one of the lowest municipal tax rates in the area.

Budgeted expenditures and other uses for all funds in fiscal 2021 total \$179,243,122 (including interfund transfers) an increase of 19.33% from the 2020 Budget of \$150,213,119 (156,127,231 includes Police Pension). On an operating basis, Village-wide budgeted expenditures total \$136,065,599, a \$5,706,993, or 4.3% decrease from the 2020 original adopted budget.

Changes included relate to higher anticipated grant revenue (\$4,204,000 in the Water & Sewer Fund and \$2,850,000 in the Capital Projects Fund) and additional revenue from bond proceeds (\$1,300,000 in the Water & Sewer Fund, \$1,581,531 in the Capital Projects Fund). The only other notable increase relates to Water & Sewer usage fees, which have anticipated a 4% rate increase. Apart from these increases, overall revenue decrease is related to the negative economic conditions as a result of the pandemic. The difference between expenditures, other uses, revenues and other sources are the planned use of fund balance to provide for improvements to roads and other capital infrastructure, as well as paying down the first of two years of balloon payments related to the MST TIF bonds.

No new revenue sources were incorporated in the fiscal year 2021 budget. Instead, the Village will continue to examine municipal services for efficiency, effectiveness, usefulness and sustainability, and develop options and strategies that enable the Village to match resources (financial, physical and human) to the desired level of service.

Strategic workforce reduction is one path that Village staff will continue to include for a sustainable budget model. Other elements will include further cost cutting, increased economic development, further outsourcing options, investing in appropriate technology and equipment to improve overall efficiency, and additional examination of government consolidation/cooperation.

The fiscal year 2021 budget reflects capital expenditures, capitalized lease costs and lease payments of \$38,741,052 million. In addition to resurfacing and roadway improvements, other major capital expenditures reflected in this budget are found under the Capital tab in of the proposed budget binder.

With the challenges posed by the pandemic, a number of adjustments were made to balance the budget. These adjustments include:

- Personnel Cuts - For the past few years, the Village has eliminated a number of positions. None of the eliminated positions have been sworn police personnel. The original fiscal year 2020 budget included 281 full-time positions which was a decrease of 5 positions from the fiscal year 2019 budget. As part of mid-year fiscal year 2020 budget amendments that were made in response to the pandemic, additional positions were eliminated. Two additional positions are proposed to be eliminated in the proposed fiscal year 2021 budget.

Additional personnel changes include one new position in the Engineering Programs and Services Department. The Village pays a retainer to an engineering firm for engineering development review services. The services under retainer will be eliminated and instead will be insourced utilizing a newly created engineering position. The revenue that previously was utilized for the retainer will instead be used for the new position. Also, a part-time Development Services Technician and a part-time Communication and Marketing Assistant were made full-time

With these changes, the total number of full-time positions eliminated since fiscal year 2018 is 26 positions or 8.9%.

- Use of Fund Balance - The Village's General Fund Balance Policy establishes a minimum level (target range) at which the projected end-of-year available fund balance should be maintained to provide financial stability, cash flow for operations, and the assurance that

the Village will be able to respond to emergencies with fiscal strength. This pandemic certainly meets the emergency threshold. A draw-down of fund balance is proposed.

- Borrowing for Capital – The Village’s policy for issuance of long-term debt confines borrowing to significant capital improvements only if current revenue sources are not available. The fiscal year 2020 budget included \$17,768,469 in borrowing for capital. The proposed fiscal year 2021 budget includes \$16,050,000 in borrowing for capital improvements. This new debt will be offset by the first of two \$18 million balloon payments for the Main Street TIF.

The first \$18 million balloon payment is due December, 2021 and the second is due December, 2022. Since the creation of the Main Street TIF, the increment that has been generated, Home Rule Sales Tax dollars, as well as the proceeds from the Ninety7Fifty property transaction have been used to pay annual debt service, with the balance set aside in preparation for these balloon payments. Unfortunately, not enough increment has been set aside to satisfy the \$36 million in balloon payments. It is anticipated that the Village will be short approximately \$9 million for the second balloon payment.

Considering low interest rates, now is a good time to take advantage of borrowing costs in order to address a number of needed capital improvements. Costs increases for these capital improvement will outpace the borrowing costs. In regard to interest rates, depending on length and structure, interest rates are approximately 2% for a 20-year term general obligation bond. This table provides additional details regarding the 2020 and 2021 borrowing.

PROPOSED BORROWING IN 2021

BORROWING FOR 2020 CAPITAL PROJECTS - LINE OF CREDIT

<u>Capital Projects Fund</u>		
Capital Projects	\$ 7,419,499	
Roads	6,000,000	
Capital Projects Fund Total	13,416,499	
<u>Other Funds</u>		
Open Lands	100,000	
General Fund	400,000	
Recreation Fund	850,000	
Water Fund	3,000,000	
Other Funds Total	4,350,000	
Borrowing for 2020 Projects		<u>\$ 17,769,499</u>

BORROWING FOR 2021 CAPITAL PROJECTS

Capital Projects Fund

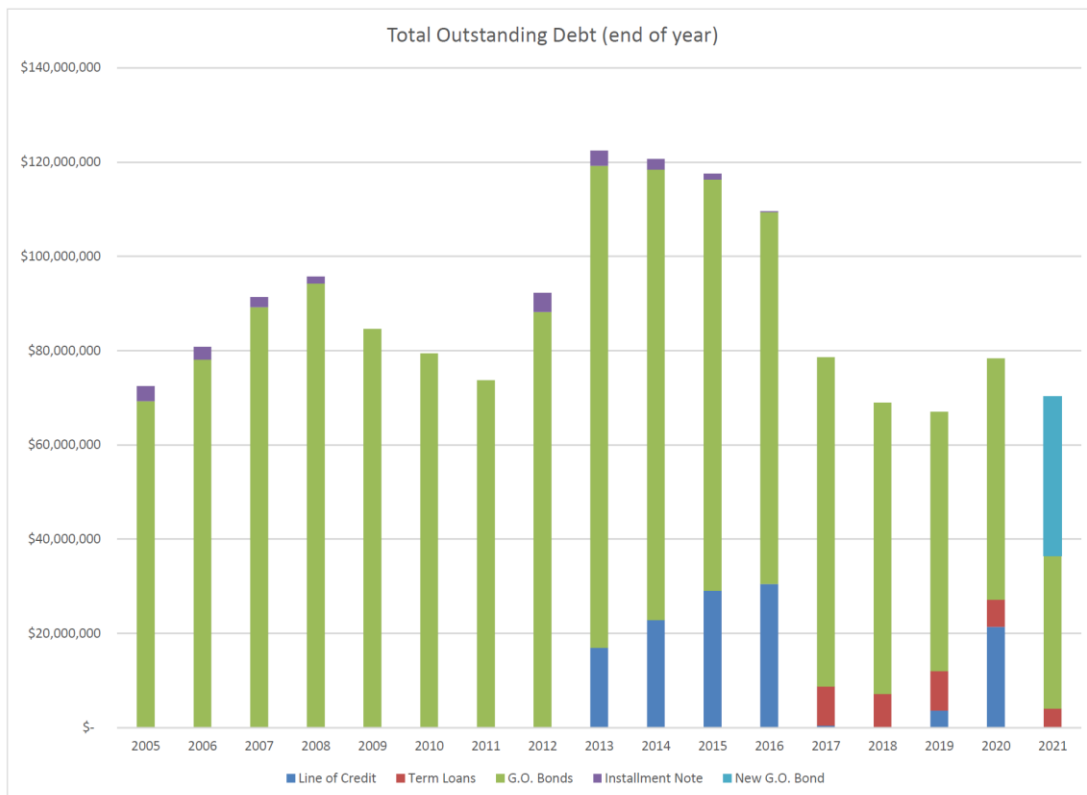
Information Technology	3,800,000
Roads	6,000,000
Capital Projects Fund Total	<u>9,800,000</u>

Water & Sewer Fund

Tinley Creek – Village share	2,750,000
Water & Sewer Projects	4,300,000
Total Water & Sewer Fund	<u>7,050,000</u>

Borrowing for 2021 Projects		<u>\$ 16,850,000</u>
-----------------------------	--	----------------------

Below is a graph of outstanding debt assuming the payment of the first balloon payment and the new borrowing as part of the proposed fiscal year 2021 budget.



Property Tax

Since 2012, the Village's overall property tax levy amount has remained flat at \$13.425 million. Earlier this year, the Village Board directed staff to reduce the overall property tax levy as part of the proposed fiscal year 2021 budget. This direction was made as a result of the financial burdens many residents are facing because of the economic challenges stemming from the pandemic. The proposed fiscal year 2021 budget reduces the overall property tax levy to \$13,033,536, a reduction of \$391,982. As a result of this 2.92% tax levy decrease, the tax rate is anticipated to decrease by 6.92% (based on a 1.05% equalized assessed valuation increase) from the Village's previous tax rate.

The Orland Park Public Library is requesting a 3.5% increase in their operating levy.

Capital Improvement Plan

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

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

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

The 2021 budget reflects \$8,050,000 for the Village's annual street resurfacing program with an additional \$1,247,000 in street resurfacing as a result of receipt of Rebuild Illinois grants. The annual street resurfacing program, combined with other roadway improvements total over \$13.5 million.

Water and Sewer User Fees

The Water and Sewer Fund is a self-supporting utility. Previously, the Village commissioned a water and sewer rate study, which was completed in January, 2016. Fiscal year 2020 is the last year of the five-year study. The fiscal year 2021 budget includes funding for a new water rate study. The fiscal year 2021 budget incorporates an increase of 4.0% which would go into effect

on January 1, 2021. This increase is less than the annual 5% increase that has occurred over the past few years. The increase in water and sewer rates provides a funding mechanism that allows the water and sewer fund to continue to be financially independent and allows for some capital investment in order to maintain water and sewer infrastructure systems.

Incorporating Best Practices

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

As part of the fiscal year 2021 budget, the organization will be undertaking a comprehensive approach to adopt best practices through accreditations. Accreditations are third-party verifications of quality. Accreditation provides a roadmap to continuous quality improvement through feedback. Ultimately, once the departments have incorporated their respective accreditations, the organization will seek ISO 9001 Quality Management Systems Certification. The International Organization for Standardization (ISO) is an independent, non-governmental entity comprised of subject matter experts that develop international standards to support innovation and facilitate solutions to global challenges.

Financial Plan

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

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

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

In 2021, the Village will undertake a strategic planning process that would set direction for Village policy, budgeting and program development for the next 10 years. This strategic plan will serve as a foundation for the establishment of a long-term financial plan. The long-term financial plan will be a tool to help the Village Board and the community better understand the Village's fiscal outlook and engage in long-term strategic resource planning.

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

Existing

- Road Maintenance and Reconstruction Program
- ADA Transition Plan
- Parks Assessment Report

New

- Strategic Plan (To be completed in 2021)
- Parks Master Plan (Humphrey, Schussler, Centennial and Centennial West) (To be completed in 2021)
- Storm Water Master Plan (To be completed in 2021)
- Water Rate Study (To be completed in 2021)
- Risk Management Plan (Commenced in 2020)
- Comprehensive Land Use Plan and Unified Development Ordinance Update (To be completed in 2021)
- National Citizen Survey and Community Assessment Survey for Older Adults (To be completed in 2021)
- Village Facilities-Space Utilization Study (To be completed in 2021)
- Public Works Site Master Plan (To be completed in 2021)
- Fleet Assessment Study (Commenced in 2020)
- Water Risk and Resiliency Assessment (Commenced in 2020)

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

Establishment of Comprehensive Staff Training and Development Program

Similar to the need for long-term planning for capital infrastructure, the proposed fiscal year 2021 budget includes human capital investment, specifically the establishment of a comprehensive staff training program. With all the changes that the organization has gone through during the past few years, as well as the challenges posed by the pandemic, training and development is an ever more indispensable function.

Training and development is often one of the lowest items on the priority list of many organizations. There is, however, enormous value in organizing proper training and development for employees. Training allows employees to acquire new skills, sharpen existing ones, perform better, increase productivity and be better leaders. Since an organization such as ours is the sum total of what employees achieve individually, our organization will be formalizing a comprehensive training and development program to ensure that our organization's employees perform at their peak.

The objective of the comprehensive training and development program will be to provide employees access to training and development opportunities necessary to perform official duties. The highest priority will be given to those programs that (1) add value for our residents by promoting efficiency, effectiveness and competency; and (2) develop the maximum performance of job duties. Some of this training and development has already commenced and will be further enhanced in 2021 as part of the proposed fiscal year 2021 budget.

Fund Accounting Primer

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

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

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

Governmental funds include the following:

- General fund. This fund is used to account for general operations and activities not requiring the use of other funds.
- Special revenue (or special) funds are required to account for the use of revenue earmarked by law for a particular purpose. An example would be a special revenue fund to record state and federal fuel tax revenues, since by federal and state law the tax revenue can only be spent on transportation uses.

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

Proprietary funds include the following:

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

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

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

Accounting Basis

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

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

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

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

Financial Reporting

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

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

Fund Balance Changes

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

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

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

Previously, a large amount of interfund payables and receivables related to the Main Street Triangle (MST) and related debt were factored into the Village’s fund balance. For all intents and purposes, these payables will not be paid back before the MST Tax Increment Financing (TIF) expires. As such, these payables have been stripped out of that portion of fund balance and have focused on available, or “unassigned” fund balance.

As part of the starting point for the proposed fiscal year 2021 budget, data from the most recent Comprehensive Annual Financial Report (CAFR) was extrapolated for purposes of establishing fund balances. Below are the sources of the fund balance data for each respective fund.

- General Fund - Unassigned Fund Balance plus \$575,946 for economic development
- Home Rule Sales Tax - Cash and Investments due to the large interfund transfer
- Main Street Triangle - Cash and Investments due to the large interfund transfer
- Recreation and Parks - Unassigned Fund Balance because a large portion of cash is tied-up in unearned revenue (i.e. registrations paid for in December for programs in January/February, for example)
- Capital Improvement Fund - Cash and Investments
- Debt Service Fund = Cash and Investments due to the large interfund transfer
- Non-Major Governmental Funds = Cash and Investments
- Water & Sewer Fund/ Commuter Parking Fund = Unrestricted Net Position
- Non-Major Governmental Funds = Cash and Investments
- Component Units = Total Net Position
- Civic Center Fund = Unrestricted Net Position
- Insurance Fund = Unrestricted Net Position

- Trust Fund = Cash and Investments
- Enterprise funds - Available cash is being used as a starting point

The Village budgets for depreciation in accordance with Generally Accepted Accounting Principles (GAAP). Depreciation is a non-cash transaction (we do not pay the depreciation to anyone), so this has been excluded for future fund balance calculations.

Budget Technical Changes

Changes in Budget Presentation – Accounts and Cost Centers

During this past year, there have been several changes in the department reporting structure of the Village, which will have an impact on several cost centers, but not an overall increase. Some of those changes are as follows:

- 283-4003 (Recreation & Parks Fund) was reporting to Recreation & Parks Director, and has been split into two divisions reporting to the Director of Public Works (010-1700) and Director of Recreation (283-4003). Several costs that had been paid from the Recreation & Parks Fund have been shifted to the General Fund, which has reduced the General Fund transfer into Recreation & Parks Fund.
- Cost centers have been added to clearly delineate costs for Human Resources, Communications and Marketing, Development Services-Economic Development, and Police IT. These were previously reported within other cost centers.
- Budgeted expenditures are being shifted from General Fund Non-Departmental to the operating departments that are responsible for those costs. As such, those operating Departments will see an increase in their budgets. Most of the spending in funds such as Capital Projects and other non-operating funds are accounted for in Non-Departmental accounts. Accounting for these funds will be moved to accounts that have a clear “owner” department to improve accountability and for better requisition and invoice workflows and internal controls.
- The Village no longer administers the Orland Park Police Pension Fund, and that fund is managed and governed by the Orland Park Police Pension Board as outlined and determined by State statute. As such, the pension board financial activity is no longer included in the Village’s budget. The financial statements will continue to be presented in the Village’s annual audit. The Village’s contribution to the Police Pension Fund will continue to be reflected as an expenditure in the General Fund, Police Department.

Future Changes

In addition to these cost center changes, Finance staff is continuing to modify the general ledger (GL) account reporting structure, which may require budget amendments during 2021. Examples include:

- Civic Center Fund will be closed because that is no longer a component unit. The financial activity will be moved into the Recreation Fund as its own division.
- Debt Service Funds will be consolidated into a single fund. All governmental debt will be accounted for in that debt service fund. Currently, some governmental debt is paid from the Capital Projects Fund. Revenue and expenses will continue to be tracked by different departments, but accounting for them in a single fund will reduce the need for internal fund transfers as bonds are retired.
- Changing GL Account structure to group capital projects by different project types, such as Sustainment of existing assets, Special Projects (Restoration, Modernization, and Energy Reduction), and Strategic Capital Projects.

Financial Stewardship

The Village takes its role as financial steward very seriously. The Government Finance Officers Association (GFOA) voted to award the Village of Orland Park's budget document the Distinguished Budget Presentation Award for the 2020 fiscal year, for the 26th year. This award is the highest form of recognition in governmental budgeting.

In late 2019, the Village received the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association. This is the 32nd year in a row the Village has received this award. We have submitted the 2019 CAFR for the award program and are awaiting results. We believe that document continues to meet the high standards set forth in the program

The Village is also one of only 250 municipalities nationwide to prepare and submit a Popular Annual Financial Report (PAFR) for award consideration. The Village has received this award, three years in a row, and will be submitting the 2019 PAFR for award consideration as soon as it is completed.

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

Acknowledgement

Our organizational culture is one in which each of the strategic commitments is not categorized by department, but rather requires contributions from all levels of the organization, departments, and elected and volunteer commissions. The Village of Orland Park team, working as one, collectively impacts each strategic commitment.

This budget is the culmination of a major effort by numerous members of the Village staff, the Mayor and Village Board, and the citizens of Orland Park whose input has been utilized to develop policy and spending priorities. We would like to especially thank the Department

Directors, Assistant Finance Director Marilyn Fumero, Financial Analyst Heather Davis, and the Finance and Administrative staff. On behalf of the Management Team, we are pleased to present the Fiscal Year 2021 Village Budget.

Respectively submitted,



George Koczvara
Village Manager



Kevin Wachtel
Finance Director

General Information and Summaries

**Budget
Fiscal Year 2021**



Budget Process

This year's budget process was different from the process in prior years. The overall process was changed as well as the sequence of public discussions. In addition to the change in the budget process, nearly the entire executive staff team was new in 2020. For many Department Directors, this was their first budget process with the Village of Orland Park, resulting in additional time spent learning the process as well as their role.

The Village Manager submits to the Board a proposed operating budget for the fiscal year commencing January 1. The budget includes proposed expenditures and the means of financing them for the upcoming year. Public hearings are then conducted by the Village to obtain taxpayer comments and, subsequently, the budget is adopted by the Board through the passage of a budget ordinance. In addition, budgetary integration is employed as a management device during the year for the general fund and for certain special revenue, debt service and capital projects funds. The Village amends the budget as needed, typically when there is a change in organizational structure or board priorities. In 2020, the budget was amended several times due to reorganization. The budget is prepared on a basis consistent with generally accepted accounting principles.

The Village's FY2021 budget process began in late July 2020, when instructions and directions were provided to the Village's Operating Departments. These instructions highlighted key items:

- Departments were instructed to enter their entire operating budget that was needed to maintain existing services and programs. In prior years, Departments would separately enter their Target budget and Discretionary budget requests.
- Departments were encouraged to invest in modernization.
- A sharp decline in revenues in 2020 due to the Coronavirus pandemic will impact resources available to provide services.
- Budget rollovers for in-progress projects will not be done in 2021. If projects or purchases are anticipated not to be completed by the end of the current year, they need to be re-budgeted for in 2021.
- New requests for staffing or other spending would be handled through separate submissions, with each department prioritizing such requests.

Budgets were prepared by departments and submitted in September. Throughout September and October, the budget team, including the Village Manager, Assistant Village Managers, Finance Director and Assistant Finance Director met with the Departments to review their budget requests. After several meetings and refinements, the Village Manager prepared a proposed budget consistent with board objectives.

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

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

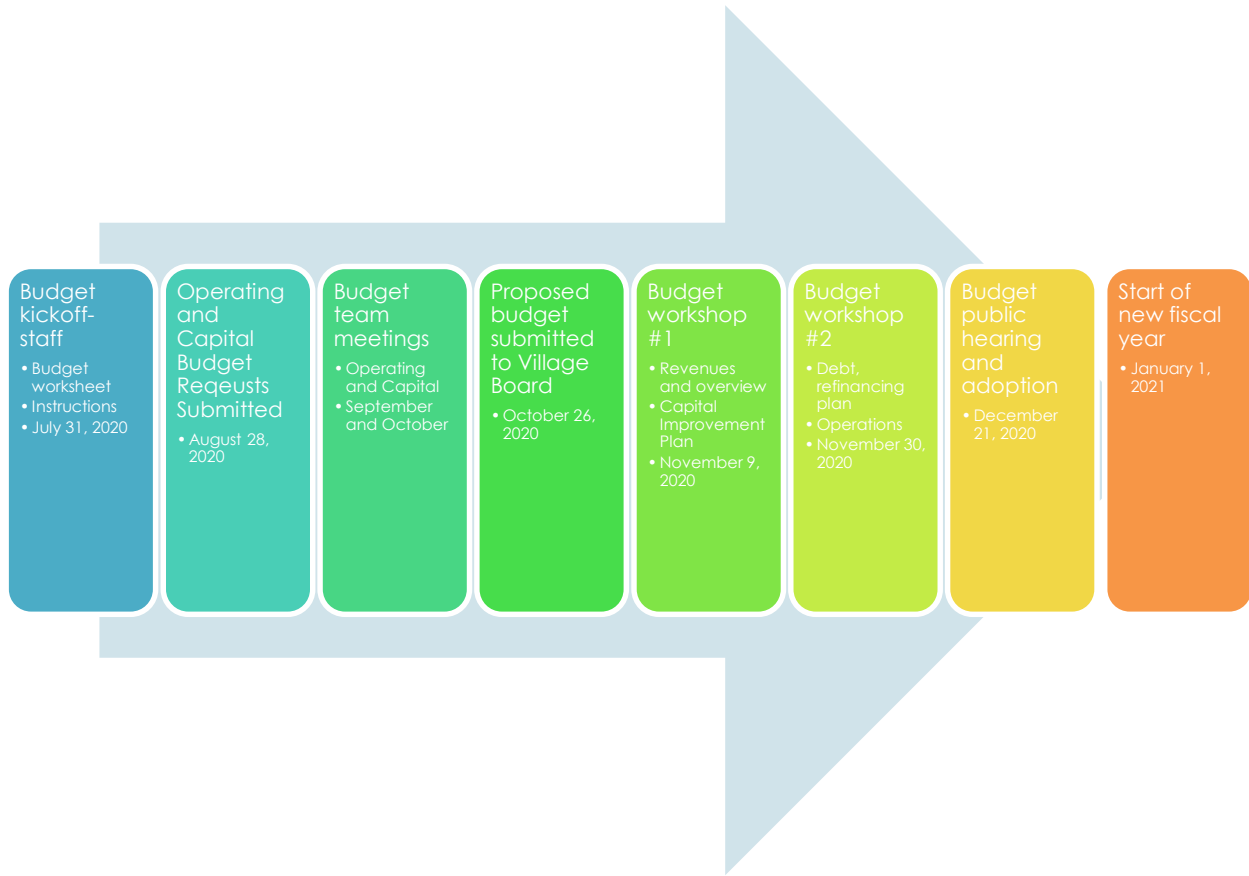
The Village Board held two budget workshops in November. The first workshop included a high level overview of the budget, including revenues, and a thorough review of the capital improvement plan. The second budget workshop included a review of the planned debt issuances, including bond refunding, as well as review of operations for each of the Village's departments. In December, the Village held the necessary budget public hearing, with final adoption on December 21, 2020.



The budget is legally enacted through passage of a budget ordinance. This ordinance also serves as an appropriation authorization. The budget for the year ended December 31, 2021 was adopted through the passage of ordinance number 5569 on December 21, 2020. This budget, as passed, was prepared in accordance with all applicable local, state and federal laws. This approved budget does not constitute a mandate to spend, only the authority to do so.

Although much of the time and effort in preparing the budget takes place during the months of July through December, the development, implementation, monitoring, and review of the Village's budget are part of a comprehensive process that occurs throughout the entire year. The Finance Department continually monitors the Village's revenues and expenditures and discusses and resolves any significant variances with each department. Throughout Fiscal Year 2021, quarterly budget adjustments, if needed, will be reviewed and approved by the Village Board.

The Village's current budgetary control is at the fund level and a budget is adopted for each fund. Total expenditures may not exceed the total amount approved for each fund unless a budget amendment is approved by the Village Board of Trustees. The Village Manager is authorized to transfer budgeted amounts between departments within any fund.



Budget Methodology

The Village's policy is to estimate revenues conservatively and to maintain a spending level less than or equal to current year resources. The FY2021 revenue projections were made on the assumption that major revenue sources would remain relatively flat after factoring adjustments of the global pandemic, and that no new revenue sources would be implemented. At the beginning of the 2021 budget process, the Village Board also directed staff to continue the practice of maintaining a fund balance in the General Fund that would ensure a fund balance of at least 20% in the long term.

Any departmental expenditure requests that did not fit into the department's operating budget were submitted as additional requests. These requests reflected additional amounts needed to fund existing programs, services and technology and/or the department's desire to implement additional programs, services and technology.

Capital expenditure requests were submitted separately from the departmental operating budgets and were presented to the Village Board for review. The main focus of the FY2021 capital budget is continued infrastructure maintenance and construction.



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

The Village's long-term financial forecast is typically presented to the Village Board each year as we begin the next year's budget process. This forecast reports on the previous year's audited results, the current year's preliminary results, the projected budget year, and projections for four (4) additional years. In addition, the long-term financial forecast is periodically presented to the Village Board throughout the fiscal year as additional information becomes available.

In 2020, the Village experienced significant change, with all department directors being new to the organization or their roles within the prior year to 18 months. This resulted in an opportunity to reorganize operating departments into more lean functional units. In addition, the impacts of the global pandemic causes significant uncertainties in future years.

As a result, the Village has identified the need to update or implement many major plans, reviews and analysis, which will all be incorporated into a thorough and more complete multi-year planning document. Several planning efforts are completed, underway, or planned for 2021, including:

- Strategic Plan,
- Long term financial plan,
- Facility assessments,
- Utility rate studies,
- Fleet review and assessment, and
- Parks master plan.

Village policies state that a 20% fund balance reserve must be maintained within operating funds. During the 2018, 2019 and 2020 budget processes, staff was tasked with identifying operating efficiencies and expenditure reductions that would allow the Village to maintain that threshold within the upcoming budget year, as well as the following four years, without impacting resident services. As part of this effort, the Village Board approved two separate early retirement incentive (ERI) programs. The first program ran from June 30, 2018 – June 30, 2019; the second program ran from June 30, 2019 – June 30, 2020. 46 employees retired under the programs. Offering these programs allowed the Village to make significant reductions to its work force with the elimination of eighteen full-time positions and reorganize based on functional units. The offering of these programs will have a significant effect on the Village's long-term financial forecast.

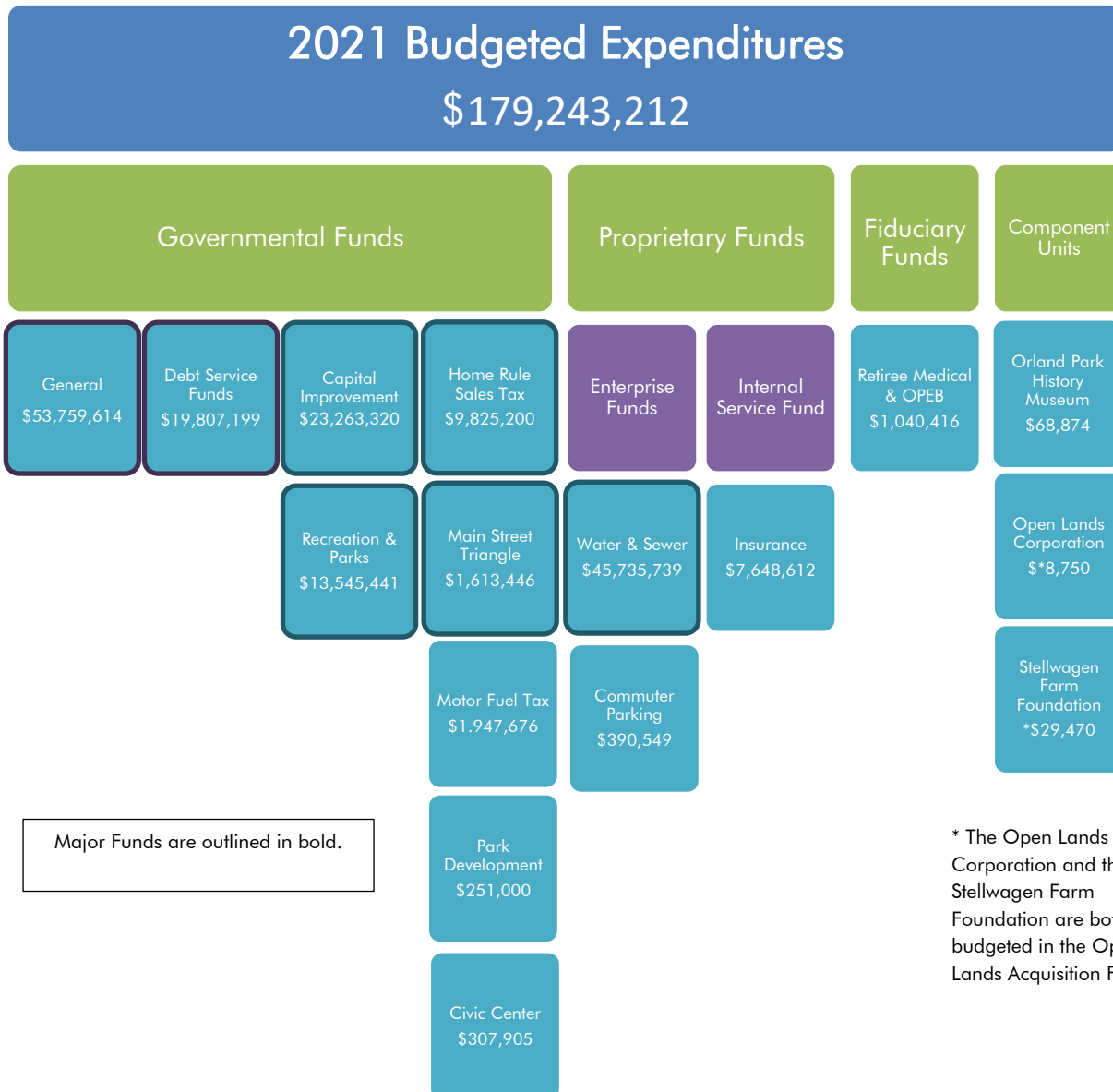
During each years' budget process, staff also identifies a variety of other cost cutting measures that were incorporated into the budget presented to and approved by the Village Board. In addition, the Village has been investing in technology, equipment, and outsourcing in an effort to reduce long-term operational costs. In recent years, the budgets have been approved without any significant new revenue sources.

Because of the changes noted above, a long-term forecast was not updated during the budget process. The long-term financial plan will incorporate the results of other major planning efforts that are currently underway, many of which will identify the needed financial investment in the Village's parks, fleet, and facilities in the years to come. When that forecast is updated, assumptions will be reviewed and modified to reflect current trends and knowledge of events at that time.



MEASUREMENT FOCUS, BASIS OF ACCOUNTING AND BASIS OF PRESENTATION

The finances of the Village are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds maintained is consistent with legal and managerial requirements. The Village fund structure is illustrated below:





Governmental Funds

Governmental funds are used to account for the Village's general government activities. Governmental fund types use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when "measurable and available". Measurable means knowing or being able to reasonably estimate the amount. Available means collectible within the current period or within sixty days after fiscal year-end. The Village recognizes property taxes when they become both measurable and available. For all other governmental fund revenues, a one-year availability period is used for revenue recognition. Expenditures (including capital outlay) are recorded when the related fund liability is incurred, except for general obligation bond principal and interest which are recognized when due.

Property taxes, licenses, investment income and charges for services are susceptible to accrual. Sales taxes, road and bridge taxes, franchise taxes, motor fuel taxes, income taxes and fines collected and held by the state or county at fiscal year-end on behalf of the Village are also recognized as revenue. Other receipts and taxes become measurable and available when cash is received by the Village and are recognized as revenue at that time.

Governmental funds include the following fund types:

- ❖ The General Fund is the Village's primary operating fund. It accounts for all financial resources of the Village, except those required to be accounted for in another fund, and is therefore used to maintain the majority of the Village's accounting activity.
- ❖ Special revenue funds account for revenue sources that are restricted to expenditures for a specific purpose (not including expendable trusts or major capital projects).
 - *Motor Fuel Tax Fund* — accounts for funds received from the State of Illinois Motor Fuel Tax to be used for operating and maintaining local streets and roads.
 - *Park Development Fund* — accounts for contributions received from developers for future recreational purposes as well as the expenditure of these contributions.
 - *Seizure and Forfeiture Fund* — accounts for federal and state funds received for the enhancement of drug law enforcement and the subsequent expenditure of these funds.
 - *Home Rule Sales Tax Fund* — accounts for revenue received from the Village's Home Rule Sales Tax which in turn pays for business rebates and the funding of various construction projects and Village operations.
 - *Main Street Triangle TIF Fund* — accounts for incremental real estate taxes and all TIF related expenditures of the Main Street Triangle development area.
 - *Recreation and Parks Fund* — accounts for the revenue and expenses incurred for the recreational functions that include administration, programs, parks, Orland Park Health and Fitness Center, Sportsplex, Centennial Pool, and special recreation.
 - *Civic Center* — accounts for the revenues received and expenditures incurred in the operation of the Civic Center facility.
- ❖ Debt service funds account for the servicing of general long-term debt not being financed by



proprietary or nonexpendable trust funds, including accounting for property taxes levied for the payment of principal and interest on all general obligation debt, as well as the payment of these obligations.

- ❖ Capital project funds account for the acquisition of fixed assets or construction of major capital projects not being financed by proprietary or nonexpendable trust funds.
 - *Road Exaction Fund* — accounts for road improvements funded by road exaction fees.
 - *Capital Improvement Fund* – accounts for public improvements and large multi-year projects that are funded by various sources. In recent years, Lines of Credit and Term Loan repayments (up to 8 years) have been accounted for in this fund.

Proprietary Funds

Proprietary funds are accounted for on the flow of economic resources measurement focus and use the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

Proprietary funds include the following fund types:

- ❖ Enterprise funds are used to account for those operations that are financed and operated in a manner similar to private business or where the Village Board has decided that the determination of revenues earned, costs incurred and/or net income is necessary for management accountability.
 - *Water and Sewer Fund* – accounts for the provision of water, sewer, storm water and refuse services to residents and businesses of the Village and various unincorporated areas. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operations, maintenance, financing and related debt service, and billing and collecting.
 - *Commuter Parking Fund* – accounts for revenues received from the public for use of the Village’s commuter parking lots and expenses used to maintain and operate the lots.
- ❖ Internal service funds account for operations that provide services to other departments or agencies of the Village, or to other governments, on a cost-reimbursement basis.
 - *Insurance Fund* – accounts for costs associated with the Village’s health, dental, vision and life insurance, workers’ compensation program and the Village’s comprehensive liability program. The Village is self-insured for the majority of its risk.

Fiduciary Funds

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

- ❖ Trust Funds are accounted for in essentially the same manner as the proprietary funds, using the same measurement focus and basis of accounting.
 - *Retiree Medical and OPEB Fund* – accounts for the accumulation of resources to be used for post-employment benefits for retired Village employees.



Component Units

Component units are legally separate organizations for which the Village is financially accountable. The component units include the following funds:

- ❖ Open Lands Acquisition – accounts for the activities of two entities –
 - Open Lands Corporation – review, evaluate and identify the open land needs in Orland Park, and to acquire and preserve those lands.
 - Stellwagen Family Farm Foundation – oversee the maintenance and operation of the Stellwagen Farm property, in its mission to educate the public regarding farming and its relationship with the history of the Village of Orland Park
- ❖ Orland Park History Museum – accounts for the operation of the Orland Park History Museum.
- ❖ Orland Joint Emergency Telephone System – accounts for the operation of the 911 police phone system, but is not included in the yearly budget as it is administered by an independent board.



Department / Fund Relationship

The following chart summarizes the relationship between operating departments and fund spending.

Operating Departments														
Fund	Village Manager	Village Clerk	Communications & Marketing	Human Resources	Finance	Officials	Department of Information Technology	Development Services	Engineering Programs & Services	Public Works	Natural Resources & Facilities Operations	Police / ESDA	Recreation & Parks	Civic Center
General	X	X	X	X	X	X	X	X	X	X	X	X	X	X
Debt Service					X									
Capital Improvement								X		X	X			
Road Exaction										X				
Home Rule Sales Tax					X									
Main Street Triangle					X			X		X				
Recreation & Parks													X	
Motor Fuel Tax					X					X				
Park Development								X						
Seizure & Forfeiture												X		
Water & Sewer					X					X				
Commuter Parking					X									
Insurance	X				X									
Retiree Medical & OPEB	X				X									
Police Pension					X							X		
Civic Center														X
Open Lands Acquisition					X			X						
History Museum						X		X						



Assets, Liabilities and Equity

Deposits and Investments

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

State statutes authorize the Village and its component units to invest in obligations of the U.S. Treasury, commercial paper, corporate bonds, repurchase agreements and money market and/or mutual funds consisting of individual investment instruments allowed for by state statute.

Investments are reported at fair value. Short-term investments are reported at cost, which approximates fair value. Securities traded on national exchanges are valued at the last reported sales price. Investments that do not have any established market are reported at estimated fair value.

Receivables and Payables

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

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

Water and sewerage services are billed on a bi-monthly basis. This amount is included in the Water & Sewer Fund Accounts Receivable accounts.

Other receivables and/or payables that may arise include charges to developers for engineering services and legal fees, charges for damage to Village property, and retainage owed to a contractor of a construction project. The retainage is held back as assurance of the quality of the contractors work.

Prepaid Items

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

Capital Assets

Capital assets purchased or acquired with an original cost of \$10,000 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Donated capital assets are capitalized at estimated fair market value on the date donated. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred.

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. General capital assets are long-lived assets of the Village as a whole. Infrastructure such as streets



and traffic signals are capitalized. The valuation basis for general capital assets are historical cost, or where historical cost is not available, estimated historical costs based on replacement costs. Capital assets in the proprietary funds are capitalized in the fund in which they are utilized. The valuation basis for proprietary fund capital assets are the same as those used for the general capital assets.

Depreciation on all assets is computed and recorded using the straight-line method of depreciation over the following estimated useful lives:

Land Improvements	20 Years
Buildings	50 Years
Vehicles, Machinery and Equipment	4 – 15 Years
Water and Sewerage System	30 – 50 Years
Other Infrastructure	15 – 50 Years

Compensated Absences

The Village accrues accumulated unpaid vacation and associated employee-related costs when earned (or estimated to be earned) by the employee. In accordance with GASB Statement No. 16, no liability is recorded for non-vesting accumulation rights to receive sick pay benefits. However, a liability is recognized for that portion of accumulated sick leave that is estimated to be taken as "terminal leave" prior to retirement.

Long-term Obligations

Long term debt and other long-term obligations are reported as liabilities in the applicable statement of net assets. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Fund Equity

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

Basis of Budgeting

Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP) for all funds except the Special Assessment funds which are not budgeted. Budgets are adopted on the modified accrual basis of accounting for governmental funds which is the same basis that is used for the Village's audited financial statements. The enterprise, internal service and fiduciary funds budget on the accrual basis except for the receipt of long term debt proceeds, capital outlays and debt service principal payments that are included in the operational budgets. The Village's audited financial statements using the GAAP basis of accounting, includes allocations for depreciation and amortization expenses. The Village considers a budget balanced when the sum of estimated revenues and projected fund balances exceed or equal the budgeted expenditures. While some revenues and expenditures are reported, the Village does



not legally adopt the budget for component units, as those funds are controlled by their respective boards.

The Village employs encumbrance accounting, under which purchase orders, contracts and other commitments for expenditures are recorded in order to reserve that portion of the applicable appropriation. Outstanding encumbrances at the end of the year are reported as reservations of fund balances and do not constitute expenditures or liabilities because the commitments will be re-appropriated and honored during the subsequent year.



This section contains the financial policies of the Village which assist in structuring the operations of the Village. The Finance Department will continually review each of the Village's financial policies and may periodically recommend new policies or changes to existing policies for approval by the Village Board.

FUND BALANCE (RESERVE) POLICIES

The Village of Orland Park established a fund balance reserve policy for its General Fund that was formally approved by the Village Board. In addition, fund balance policies exist for a number of the Village's other funds, as approved by the Village Board.

General Fund -

The fund balance policy for the Village's General Fund, as formally approved by the Village Board, is as follows:

Purpose of Policy -

- To establish guidelines in providing for an unrestricted fund (reserve) balance in the Village's General Fund.

Policy Considerations -

- The General Fund is the primary operating fund of the Village. The fund balance of this fund is intended to serve as a measure of the financial resources available to the Village. An adequate fund balance may ensure that the Village can mitigate current and future revenues shortfalls and/or unanticipated expenditures.
- Fund balance is an important consideration in long-term financial planning. In addition, credit rating agencies utilize fund balance levels to evaluate a government's continued creditworthiness.
- The designations of fund balance included in this policy will be reflected in year-end financial statement footnotes in the Summary of Significant Accounting Policies section.
- The policy is intended to address two primary considerations: (1) provide for emergency and contingency needs and (2) assist the Village in meeting unanticipated short-term cash flow needs.

Policy Statements -

- The General Fund's unrestricted fund balance shall be designated for the purposes and amounts as follows:
 - *To provide for emergencies or contingencies, such as revenue shortfalls or unanticipated expenditures that the Village may encounter as part of its operations -* This reserve shall be set at 5% of the ensuing year's General Fund expenditure budget. This item should be identified on the Village's financial statements as "Contingency Reserve".
 - *To meet excess cash flow needs of the Village -* this reserve shall be set at not less than 15% of the ensuing year's General Fund expenditure budget. This item should be identified on the Village's financial statements as "Unreserved".
 - *"Contingency Reserve" and "Unreserved" designations amount to the minimum fund balance requirement -* the Village's goal is to maintain a fund balance of approximately 25% of the ensuing year's General Fund expenditure budget.
- As part of the annual budget process, both the minimum requirements, as well as the target goal, shall be considered when analyzing fund balance. Prior year actual fund balance (based on audited financial statements) and projections of fund balance for the current year will also be considered.



- Shortages from the requirements of this policy shall be built up through the budget process. Shortage is defined as having less than the minimum policy requirements at fiscal year-end. Shortage may also be defined as a projection at budget time that would indicate the policy requirements will not be met at the current year-end.
- Any excess fund balance shall be included in the next fiscal year budget, if necessary to cover budgeted expenditures above budgeted revenues. Excess fund balance under this policy is actual undesignated fund balance amounts available on the year-end financial statements.
- The Finance Director shall, as part of the annual audit and financial statement preparation process, ensure that the designations are made as required by this policy.

Water & Sewer Fund -

The Village Board formally adopted a fund balance reserve policy for the Water & Sewer Fund that established two types of reserves for the water, sewer and storm water system: an Operating and Maintenance (“O&M”) Reserve and a Repair, Renewal, and Rehabilitation (“3R”) Reserve.

An operating and maintenance reserve is important to provide funds for unplanned minor repairs or fluctuations in the budget. This type of reserve is also valuable during unusually wet or dry years, which could result in fluctuating revenues from year to year due to unanticipated consumption levels. As these reserves are accumulated, they can be used in future years to offset, decrease or defer rate increases. The Village has established a ninety (90) day operating and maintenance reserve target balance (one fourth of current annual O&M expenses.) Annual budgets will be adopted in a manner that will replenish reserve balances to appropriate levels after any drawdown.

The Repair, Replacement and Rehabilitation (“3R”) reserve was established to provide funds to pay for unexpected major repairs and planned replacement or rehabilitation of equipment or other major capital assets. This reserve can be used to pay for capital costs in order to avoid or minimize the amount that would otherwise be recovered through user fees and possibly result in a significant rate increase. The “3R” reserve is calculated by using a percentage based upon the useful life of each asset class applied to the original cost of each asset class. The “3R” reserve is offset by the actual amount of investment in each asset class during the fiscal year.

Debt Service Fund -

The Village will maintain cash reserve balances in its Debt Service Fund sufficient to meet all principal and interest payment obligations for the following fiscal year. The purpose of this policy is to allow for timely payments of debt obligations regardless of when distributions of property taxes are received.

Insurance Fund -

Village policy is to set aside a reserve fund balance for liability and health insurance, as the Village is partially self-insured. These reserve levels will provide sufficient funds to pay liability and health claims, which can fluctuate significantly on an annual basis, and assist the Village in the payment of a catastrophic claim, should one occur.

Home Rule Sales Tax Fund -

The fund balance policy in the Home Rule Sales Tax Fund is to maintain a reserve fund balance of no less than 25% of annual revenues in the fund. This reserve balance will be utilized on an as needed basis to fund unanticipated capital projects. In the case of a drawdown of the reserve balance, the subsequent year’s budget will be structured to bring the reserve balance up to 25% of the current fiscal year’s revenue.

Park Development Fund -

The Village Board adopted policy for the Park Development Fund is to maintain a \$500,000 reserve fund balance for unexpected capital improvement projects necessary for park development. If a drawdown to the reserve occurs, the subsequent year’s budget will be structured to return the reserve balance to \$500,000.



Road Exaction Fund –

The Village Board adopted policy for the Road Exaction Fund is to maintain a \$1,000,000 reserve fund balance for unexpected capital improvement projects. If a drawdown to the reserve occurs, the subsequent year's budget will be structured to return the reserve balance to \$1,000,000.

Capital Improvement Fund –

The Village Board adopted policy for the Capital Improvement Fund is to maintain a \$1,000,000 reserve fund balance for unexpected capital improvement projects. If a drawdown to the reserve occurs, the subsequent year's budget will be structured to return the reserve balance to \$1,000,000.

While not all of the Village's funds are listed above, the Village will continue to establish reserve policies for each of its funds, if deemed appropriate.

CAPITAL ASSETS POLICIES

The Village's capital assets policies are meant to ensure compliance with various accounting and financial reporting standards including generally accepted accounting principles (GAAP), Governmental Accounting, Auditing and Financial Reporting (GAAFR) and the Governmental Accounting Standards Board (GASB), as well as to meet any applicable state or federal regulatory and reporting requirements related to property. In addition, these policies are meant to reflect the requirements set forth in Statement No. 34 of the Governmental Accounting Standard Board, Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments. The Village's fixed asset policies are as follows:

- Capital assets shall include land, improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, infrastructure, and all other tangible and intangible assets that are used in operations and have initial useful lives extending beyond a single reporting period.
- Infrastructure assets, including roads, bridges, tunnels, drainage systems, water and sewer systems, dams and lighting systems, are long-lived capital assets that normally are stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets.
- For financial reporting purposes, an item must be at or above the capitalization threshold of \$10,000 per unit to be considered a capital asset. This capitalization threshold includes improvements to buildings and infrastructure; however, repairs and most renovations will be expensed within the reporting period.
- The Finance Director will ensure that accounting for capital assets is being exercised by establishing a capital asset inventory, both initially and periodically in subsequent years. The Finance Director will further ensure that the capital assets report is updated annually to reflect additions, retirements and transfers and to reflect the new annual capital assets balance, as well as annual and accumulated depreciation, for financial reporting purposes.
- Day to day ownership and control of items below the capitalization threshold is the express responsibility of the operating department utilizing the asset.
- Capital assets below the capitalization threshold of \$10,000 on a unit basis but warranting control shall be inventoried at the department level and an appropriate list will be maintained. Data elements are to include asset description, location, make, model, serial number, and other information that assists control or is deemed relevant. Further, assets below the capitalization threshold but considered *sensitive* may include, for example, weapons and radios within the Police Department, computers and printers within the BIS Division, and chain saws and small power tools within the Public Works Department. These minor but sensitive items shall be inventoried and controlled at the department level.



- For maintenance of the capital assets accounting report, the operating departments have the responsibility to report additions, retirements, and transfers in detail to the Finance Department. Detail includes such data elements as asset description, location, make, model, serial number, date of acquisition, cost, and other information deemed relevant. It is expected that this reporting will be in a timely manner, as the capital assets record must be updated annually.
- The Finance Director shall determine appropriate means, level of detailed data elements, and the system to be utilized, to effectively track the Village's capital assets. Finally, the Finance Director has the right to request copies of the inventory of controllable items and is reserved to periodically review the information and adherence to the policy.

REVENUE AND EXPENDITURE POLICIES

Revenue –

The Village strives to maintain a diversified and stable revenue base to reduce the impacts of fluctuations of any one revenue source. The Village's revenue mix combines elastic and inelastic revenue sources to minimize the effects of an economic downturn.

The Village also incorporates the following principles related to revenues as it furthers its financial planning and fulfills its fiscal responsibilities:

- Through economic development, the Village will strive to strengthen its revenue base.
- Through the annual budget process, the Village will project each major revenue source for the next two fiscal years, at a minimum, and additional years if it appears that a reasonable estimate can be made.
- The Village will maintain a revenue monitoring system to assist in trend analysis and revenue forecasting.
- The Village follows a "cost of service" approach for some of its user fees, rates and customer charges, whereas charges are sufficient to cover appropriate costs. These fees will be evaluated periodically.
- The Village will set fees and user charges for its Water & Sewer Fund and Commuter Parking Fund at a level that fully supports the total direct and indirect cost of the services provided.

Expenditures –

- The Village will consistently budget the minimum level of expenditures necessary to provide for the public well-being and safety of the residents and businesses of the community.
- Reserve balances will only be used to fund emergency or unanticipated spending; should this use of reserve balance occur, the subsequent year's annual budget will be structured to replenish this drawdown of reserves.
- Through the annual budget process, the Village will forecast major expenditures for the next two fiscal years, at a minimum, and additional years if it appears that a reasonable estimate can be made.
- The Village will not use one-time revenues to fund operating expenditures.

BUDGETING, ACCOUNTING, AUDITING AND REPORTING POLICIES

The Village will strive to maintain a high level of financial professionalism through the following policies:

- The Village's accounting records for general government operations are maintained on the modified accrual basis of accounting, with revenues recorded when measurable and available and expenditures recorded when the services of goods are received and liabilities incurred. Accounting records for the Village's enterprise and trust funds are maintained on an accrual basis of accounting with revenues recorded when earned and expenses recorded when the



liabilities are incurred. Internal controls are designed and implemented to provide reasonable but not absolute assurance that assets are safe guarded and financial records reliable.

- The Village will establish and maintain a high standard of accounting practices in conformance with Generally Accepted Accounting Principles (GAAP) for governmental entities as promulgated by the Governmental Accounting Standards Board (GASB).
- The Village's accounting system will maintain records on a basis consistent with accepted standards for local government accounting (according to GASB).
- The Village's reporting system will provide monthly information on the total cost of services by type of expenditure and by fund.
- An independent firm of certified public accountants will perform an annual financial and compliance audit of the Village's financial statements according to Generally Accepted Auditing Standards (GAAS) and will publicly issue an opinion which will be incorporated in the Village's Comprehensive Annual Financial Report (CAFR).
- The Village will annually seek the GFOA Certificate of Achievement for Excellence in Financial Reporting Award, Popular Annual Financial Report Award and the GFOA Distinguished Budget Award.
- The Village will promote full disclosure in its CAFR and its bond presentations.
- The Village will comply with all financial reporting requirements, including all annual reports to be filed with the State of Illinois and all annual debt disclosures filed with respective agencies.

CAPITAL BUDGET POLICIES

The following policies will allow the Village to provide its residents with optimal public infrastructure and services:

- The Village will develop a multi-year plan for enterprise fund capital improvements as well as general infrastructure improvements updated annually through the budget process and will attempt to budget all capital improvements in accordance with the plan. The Village will utilize its existing revenue sources to fund these capital improvements. Long-term debt borrowing for specific projects will be considered only if existing revenue sources are not available.
- The Village will maintain its physical assets at a level adequate to protect its investment in capital and to minimize future maintenance and replacement costs.
- Capital investment objectives will be prioritized by the Village Board as part of the annual budget process.

CASH MANAGEMENT & INVESTMENT POLICIES

As required by State statute, an investment policy has been formally adopted by the Village Board. The investment policy provides guidelines for the prudent investment of Village funds and outlines the policies for maximizing the efficiency of the Village's cash management practices.

It is the policy of the Village of Orland Park to invest public funds in a manner which will provide the highest investment return with the maximum security while meeting the daily cash flow demands of the entity and conforming to all state and local statutes governing the investment of public funds.

DEBT POLICIES

The Village of Orland Park is a home rule municipality. All municipalities in the State of Illinois with a population greater than 25,000 are automatically granted home rule status unless this designation is



removed by the voters through a referendum. Municipalities with a population under 25,000 may achieve home rule status if approved by the voters through a referendum.

Debt restrictions in the State of Illinois differ for home rule municipalities and non-home rule municipalities. Currently, there are no substantive legal restrictions or limits imposed by the State of Illinois on the amount of debt that a home rule municipality can incur. However, non-home-rule municipalities are limited in the amount of debt they can incur to 8.625% of the community's equalized assessed valuation. Home rule municipalities are also not required to submit a referenda question to voters regarding the issuance of debt whereas non-home-rule municipalities under most circumstances may not issue debt unless a referendum has been approved by the voters authorizing the issuance of said debt.

Although the Village is not legally restricted to the amount of debt that it may incur, policy dictates that the Village's outstanding debt will at no time exceed the 8.625% limit placed on non-home rule municipalities. The Village's equalized assessed valuation (EAV) for the 2019 calendar year was \$2,277,224,924. Using the current debt limit restriction for non-home-rule municipalities, 8.625% of the Village's EAV would yield a maximum debt limit amount of \$196,410,650. As of January 1, 2021, the Village had \$73,993,759 in outstanding debt, including general obligation bonds, term loans and lines of credit, which is 3.25% of the Village's EAV. The Village had a total of \$50,025,000 of outstanding General Obligation Bond debt as of January 1, 2021, which is 2.20% of the Village's EAV.

The Village will confine long-term borrowing to fund significant capital improvements and moral obligations only if current revenue sources are not available. The Village will follow a policy of full disclosure on every financial report and bond prospectus.

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



	*				
	Projected Total Fund Balance 12/31/2020	Budgeted Revenues FY2021	Budgeted Expenditures FY2021	Net FY2021	Projected Total Fund Balance 12/31/2021
General Operation Funds					
General Fund	\$ 15,689,307	\$ 51,522,686	\$ 53,759,614	\$ (2,236,928)	\$ 13,452,378
Special Revenue Funds					
Motor Fuel Tax	559,176	3,489,434	1,947,676	1,541,758	2,100,935
Park Development	1,173,423	151,232	251,000	(99,768)	1,073,655
Seizure and Forfeiture	272,858	29,000	-	29,000	301,858
Home Rule Sales Tax	3,099,878	7,634,980	9,825,200	(2,190,220)	909,658
Civic Center	(34,902)	307,034	307,905	(871)	(35,773)
Recreation and Parks	(1,201,785)	14,793,130	13,545,441	1,247,689	45,904
Main St. Triangle TIF	1,204,791	1,993,812	1,613,446	380,366	1,585,157
Enterprise Funds					
Water and Sewer	906,466	42,504,988	45,735,739	(3,230,751)	(2,324,285)
Commuter Parking	-	389,826	390,549	(723)	(723)
Construction Funds					
Road Exaction	268,595	118,916	-	118,916	387,511
Capital Improvement	14,550,886	14,352,342	23,263,320	(8,910,978)	5,639,908
Internal Service Fund					
Insurance	2,410,104	7,967,305	7,648,612	318,693	2,728,797
Component Units					
History Museum	(1,684)	70,738	68,874	1,864	180
Open Lands Acquisition	5,176,824	20,985	38,220	(17,235)	5,159,589
Debt Service Funds					
Bond Funds Combined	23,779,710	4,807,280	19,807,199	(14,999,920)	8,779,791
Trust Funds					
Retiree Medical & OPEB	1,639,254	1,047,087	1,040,416	6,671	1,645,925
TOTAL ALL FUNDS	\$ 69,492,901	\$ 151,200,775	\$ 179,243,212	\$ (28,042,437)	\$ 41,450,465

** Fund Balance is provided using projected (Forecast) \$ amounts for 2020



Fund Balance Summary

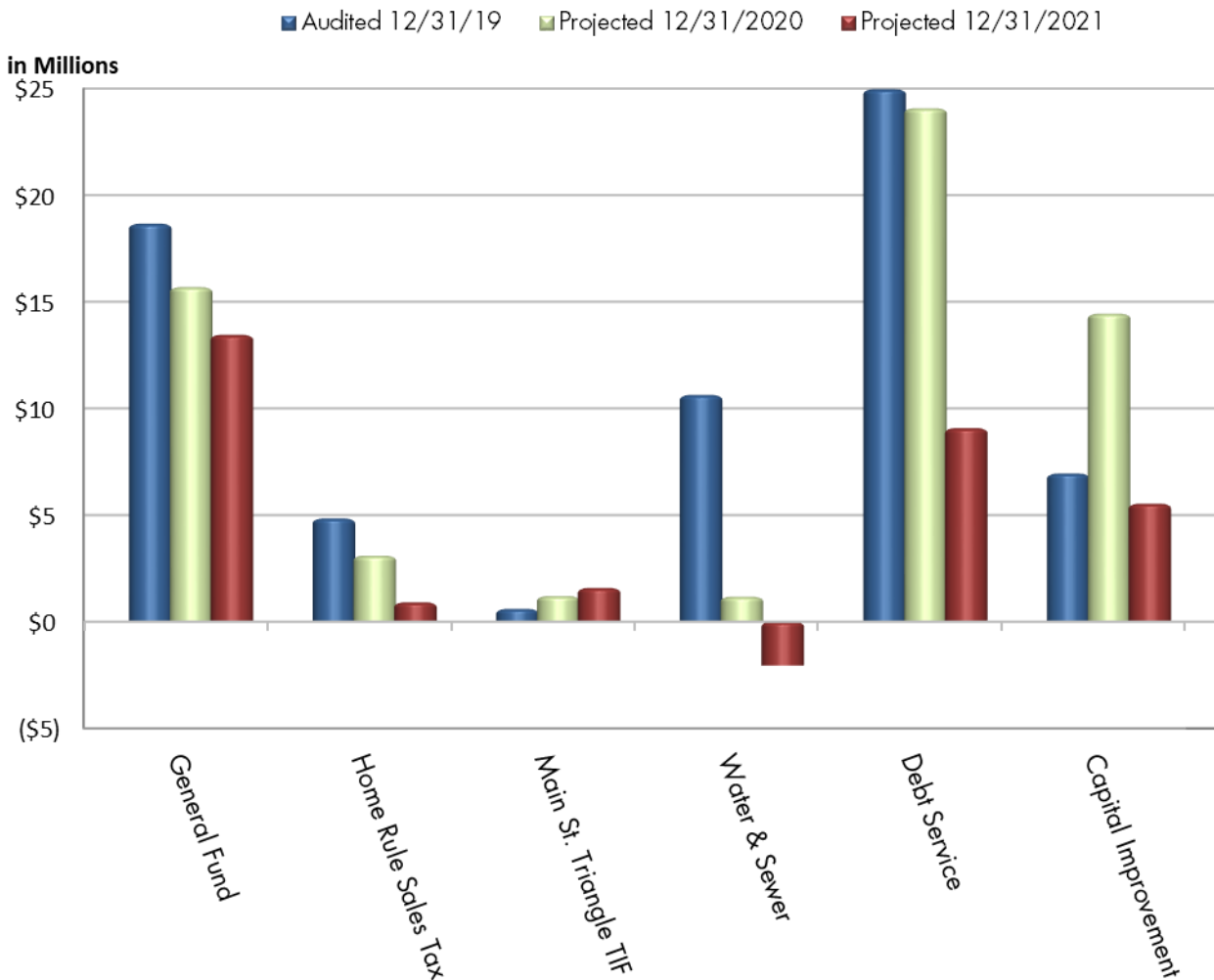
	Audited *	Projected *	Projected *
	12/31/2019	12/31/2020	12/31/2021
General Operation Funds			
General Fund	\$ 18,664,969	\$ 15,689,307	13,452,377
Special Revenue Funds			
Motor Fuel Tax	1,247,250	559,176	2,100,935
Park Development	1,239,878	1,173,423	1,073,655
Seizure and Forfeiture	289,632	272,858	301,858
Recreation and Parks	(77,264)	3,099,878	909,658
Civic Center	(44,438)	(34,902)	(35,773)
Home Rule Sales Tax	4,842,757	(1,201,785)	45,904
Main St. Triangle TIF	600,337	1,204,791	1,585,157
Enterprise Funds			
Water and Sewer	5,547,705	906,466	(2,324,285)
Commuter Parking	(2,570)	-	(723)
Construction Funds			
Road Exaction	163,853	268,595	387,511
Capital Improvement	6,946,823	14,550,886	5,639,908
Internal Service Fund			
Insurance	2,760,896	2,410,104	2,728,797
Component Units			
History Museum	6,747	(1,684)	180
Open Lands Acquisition	5,997,552	5,176,824	5,159,589
Debt Service Funds			
Bond Funds Combined	24,968,662	23,779,710	8,779,791
Trust Funds			
Retiree Medical & OPEB	1,794,093	1,639,254	1,645,925
TOTAL ALL FUNDS	\$ 74,946,882	\$ 69,492,901	\$ 41,450,465

* Includes Unassigned, Cash & Unrestricted Net Position

** Fund Balance is provided using projected (Forecast) \$ amounts for 2020



The following graph reflects fund balances, including reserves, for each of the Village's major funds for the fiscal years ending December 31, 2019, 2020, and 2021.



GENERAL FUND – The total FY2021 available fund balance (excluding non-spendable and restricted fund balance) for the General Fund is projected to have an approximate decrease of \$2,236,928, as General operating expenditures exceed operating revenues, primarily due to the global pandemic and civil unrest incidents. The available fund balance for FY2021 is estimated at \$13,452,378, which excludes approximately \$14,982,000 which is the amount due from the Main Street Triangle TIF Fund. This amount will be reimbursed if the TIF Fund receives sufficient incremental property taxes or other development related revenues. The remainder of the reserve includes \$389,105 that is being used for economic development and property tax levy reduction, \$87,141 for future police expenditures related to DUI fines collected, a contingency reserve of 5% of budgeted operating expenditures equaling \$2,687,981 and an excess cash reserve of 15% of budgeted operating expenditures, totaling \$8,063,964, leaving an additional unassigned fund balance of \$2,613,314.

HOME RULE SALES TAX FUND – The total FY2021 fund balance for the Home Rule Sales Tax Fund is projected to decrease by approximately \$2,190,220. The decrease is primarily due to an increase in the fund balance reserve due to increased support for capital projects and transfers to other funds, such as Recreation and Parks.



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

WATER AND SEWER FUND – The fund balance is projected to decrease by \$3,230,751. The Village reviews its water, sewer, and stormwater rates that are charged to customers annually, and adjusts rates to a level necessary to fund operating and capital expenditures, as well as to maintain an operation reserve and a reserve for repair and replacement of system assets. A rate study is planned to be completed in 2021. The total reserve for FY2021 is -\$2,325,008. Excluding depreciation, the Water and Sewer Fund will end 2021 with an available balance of \$2,493,992.

DEBT SERVICE FUNDS – The fund balance is projected to decrease significantly in FY2021 due to the reduction of G.O. bond debt as principal payments are made, particularly approximately \$16 million in payments related to MST bonds using liquidation event proceeds as previously planned. Funds are available in the Debt Service Funds for future principal and interest payments.

CAPITAL IMPROVEMENT FUND – The fund balance will decrease in FY2021 due to large capital project investments. This fund continues to be the source of funding for several major road construction projects, including the 151st Street from Ravinia to West Avenue, 143rd Street from Wolf to Southwest Highway.



Village of Orland Park

Revenues, Expenditures and Changes in Fund Balance

	<u>General</u>	<u>Debt Service</u>	<u>Capital Improvement</u>	<u>Main Street Triangle TIF</u>	<u>Recreation and Parks</u>
Revenues:					
Taxes	\$ 39,726,569	\$ 1,585,900		\$ 1,221,812	\$ 1,100,000
Licenses & Permits	3,252,011				
Intergovernmental	572,121		3,565,000		
Charges for Services	3,395,293				6,333,130
Investment Income	240,716	138,449	37,342	2,000	
Fines & Forfeitures	1,075,000				
Miscellaneous	649,000	542,181	9,800,000	770,000	-
Total Revenues	<u>48,910,710</u>	<u>2,266,530</u>	<u>13,402,342</u>	<u>1,993,812</u>	<u>7,433,130</u>
Expenditures:					
General Government	10,447,411		-	271,986	
Public Safety	24,096,925				
Planning & Development	4,367,999				
Public Works	13,532,279			710	
Culture & Recreation					13,853,346
Water & Sewerage					
Commuter Parking					
Capital Outlay	-		22,079,092		
Debt Service:					
Principal	-	19,807,200	1,037,285		
Interest & Fiscal Charges			146,943		
Total Expenditures *	<u>52,444,614</u>	<u>19,807,200</u>	<u>23,263,320</u>	<u>272,696</u>	<u>13,853,346</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,533,904)	(17,540,670)	(9,860,978)	1,721,116	(6,420,216)
Other Financing Sources (Uses):					
Operating Transfers In	2,611,976	2,540,750	950,000	-	7,667,034
Operating Transfers Out	(1,315,000)	-		(1,340,750)	
Total Other Financing Sources (Uses)	<u>1,296,976</u>	<u>2,540,750</u>	<u>950,000</u>	<u>(1,340,750)</u>	<u>7,667,034</u>
Net Change in Fund Balance	(2,236,928)	(14,999,920)	(8,910,978)	380,366	1,246,818
Projected Fund Balance at 1/1/2021	<u>15,689,307</u>	<u>23,779,710</u>	<u>14,550,886</u>	<u>1,204,791</u>	<u>(1,201,785)</u>
Projected Fund Balance 12/31/2021	<u>\$ 13,452,378</u>	<u>\$ 8,779,790</u>	<u>\$ 5,639,908</u>	<u>\$ 1,585,157</u>	<u>\$ 45,033</u>

* Depreciation is not included in this report

Fiscal Year 2021

Home Rule Sales Tax	Other Governmental Funds	Enterprise	Component Units	Internal Service	Trust	Total FY2021 Budget
\$ 7,601,913	\$ 2,236,225					\$ 53,472,419
	1,247,056	3,800,000				3,252,011
		31,359,071	7,500			9,184,177
33,067	6,153	88,115		6,300	9,193	41,094,994
	299,148	7,050,000	22,985	7,961,005	672,409	561,335
7,634,980	3,788,582	42,297,186	30,485	7,967,305	681,602	1,075,000
						27,766,728
	251,000		38,220	7,283,127	1,040,416	136,406,664
-	-					19,332,160
-						24,096,925
-						4,367,999
-			68,874			13,532,989
-		45,735,739				13,922,220
-		390,549				45,735,739
-						390,549
-						22,079,092
-						20,844,485
-						146,943
-	251,000	46,126,288	107,094	7,283,127	1,040,416	164,449,101
7,634,980	3,537,582	(3,829,102)	(76,609)	684,178	(358,814)	(28,042,437)
		597,628	61,238	-	365,485	14,794,111
(9,825,200)	(1,947,676)	-	-	(365,485)		(14,794,111)
(9,825,200)	(1,947,676)	597,628	61,238	(365,485)	365,485	-
(2,190,220)	1,589,906	(3,231,474)	(15,371)	318,693	6,671	(28,042,437)
3,099,878	2,274,052	906,466	5,140,239	2,410,104	1,639,254	69,492,902
\$ 909,658	\$ 3,863,958	\$ (2,325,008)	\$ 5,124,868	\$ 2,728,797	\$ 1,645,925	\$ 41,450,465



Summary of Revenues, Expenditures and Changes in Fund Balance

	FY2019 Actual	FY2020 * Projected Budget	FY2021 Proposed Budget
Revenues:			
Taxes	\$ 58,266,238	\$ 53,717,814	62,656,596
Licenses & Permits	2,921,943	1,447,106	3,252,011
Charges for Services	47,475,039	45,720,804	41,094,994
Investment Income	3,347,365	604,920	561,335
Fines & Forfeitures	1,182,537	1,429,000	1,075,000
Miscellaneous	1,459,370	3,840,141	27,766,728
Total Revenues	\$ 114,652,492	\$ 106,759,785	\$ 136,406,664
Expenditures:			
General Government	22,817,960	24,923,684	19,332,160
Public Safety	20,775,489	22,748,866	24,096,925
Planning & Development	2,943,350	3,021,203	4,367,999
Public Works	7,049,776	5,583,636	13,532,989
Culture & Recreation	12,910,626	15,716,116	13,922,220
Water & Sewerage	25,647,424	30,195,987	45,735,739
Commuter Parking	258,284	350,022	390,549
Capital Outlay	11,291,020	19,129,570	22,079,092
Debt Service			
- Principal	8,789,425	6,547,039	20,844,485
- Interest & Fiscal Charges	1,641,635	1,437,591	146,943
Total Expenditures **	\$ 114,124,989	\$ 129,653,714	\$ 164,449,101
Excess (Deficiency) of Revenues Over (Under) Expenditures	527,503	(22,893,930)	(28,042,437)
Other Financing Sources (Uses):			
Operating Transfers In	22,330,001	22,078,917	14,794,111
Operating Transfers Out	(22,330,001)	(22,408,463)	(14,794,111)
Line of Credit Proceeds	5,238,000	17,769,499	-
Total Other Financing Sources (Uses)	\$ 5,238,000	\$ 17,439,953	\$ -
Net Change in Fund Balance	5,765,503	(5,453,977)	(28,042,437)
Fund Balance Beginning of Period	69,181,379	74,946,878	69,492,902
Fund Balance End of Period	\$ 74,946,882	\$ 69,492,901	\$ 41,450,465

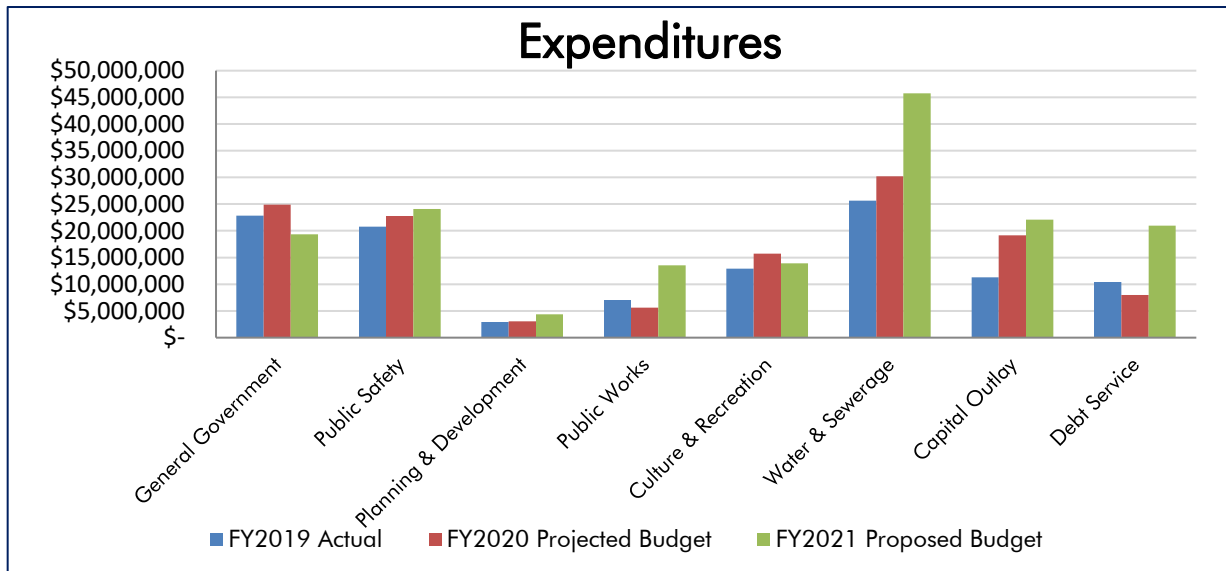
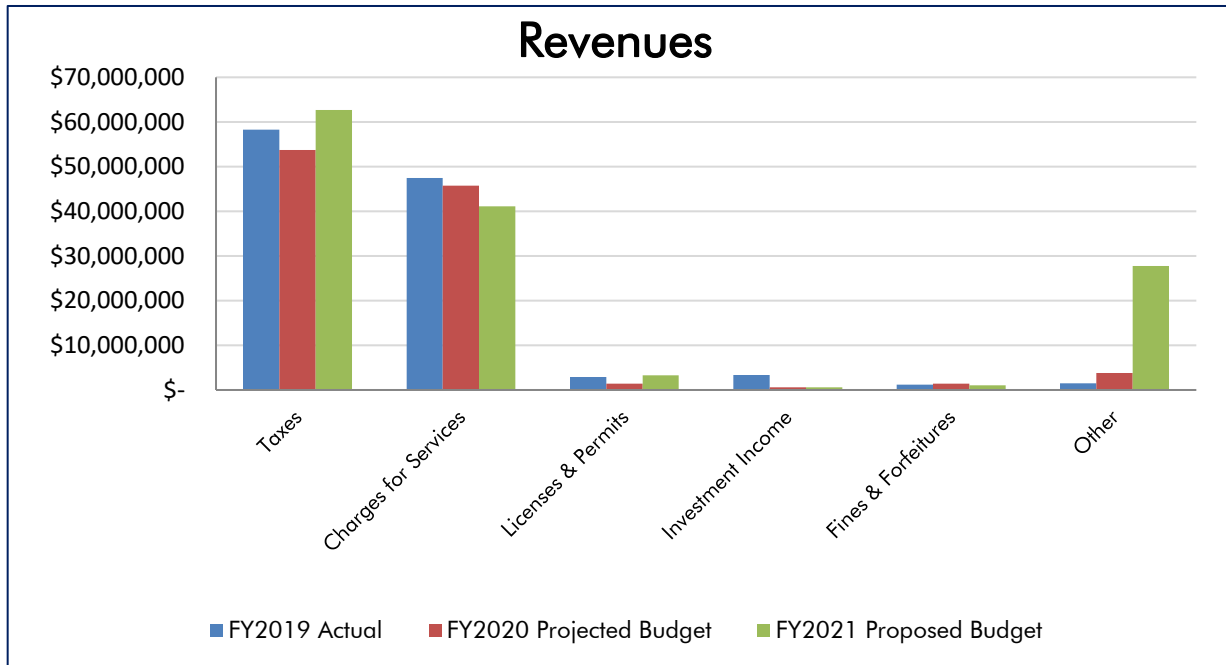
* Revenues & Expenditures are Projected (Forecast) \$

** Depreciation is not included in this report.



Revenues & Expenditures by Major Type

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





Revenue and Expenditures Comparison Summary

Fund	Budgeted Revenues	Budgeted Expenditures	Variance
General Fund	\$ 51,522,686	\$ 53,759,614	\$ (2,236,928)
Special Revenue Funds			
Motor Fuel Tax	3,489,434	1,947,676	1,541,758
Park Development	151,232	251,000	(99,768)
Seizure/Forfeiture	29,000	-	29,000
Home Rule Sales Tax	7,634,980	9,825,200	(2,190,220)
Main St. Triangle TIF	1,993,812	1,613,446	380,366
Recreation & Parks	14,793,130	13,545,441	1,247,689
Enterprise Funds			
Water & Sewer	42,504,988	45,735,739	(3,230,751)
Commuter Parking	389,826	390,549	(723)
Debt Service Funds			
2006 G.O. Bond Refunding	-	-	-
2010 G.O. Bond Refunding	-	525	(525)
2011 G.O. Bond Refunding	-	-	-
2012A G.O. Bond Refunding	894,650	894,775	(125)
2012B&C G.O. Bond Refunding	672,600	8,162,538	(7,489,938)
2012D G.O. Bond Refunding	-	-	-
2013C G.O. Bond Refunding	665,499	8,174,375	(7,508,876)
2013A&B G.O. Bond Refunding	1,340,750	1,340,731	19
2015 G.O. Bond Refunding	-	-	-
2017 G.O. Bond Refunding	691,600	692,075	(475)
2019 G.O. Bond Refunding	542,181	542,181	-
Construction Funds			
Road Exaction	118,916	-	118,916
Capital Improvement	14,352,342	23,263,320	(8,910,978)
Trust Funds			
Retiree Medical & OPEB	1,047,087	1,040,416	6,671
Internal Service Funds			
Insurance	7,967,305	7,648,612	318,693
Component Units			
Civic Center	307,034	307,905	(871)
History Museum	70,738	68,874	1,864
Open Lands Acquisition	20,985	38,220	(17,235)
TOTAL ALL FUNDS	\$ 151,200,775	\$ 179,243,212	\$ (28,042,437)



Line of Credit

In recent years, the Village used lines of credit established with its banking services provider. Most recently, the Village had two lines of credit in the maximum amounts of \$10,100,000 (revolving line of credit) and \$9,000,000 (non-revolving line of credit). The revolving line of credit was drawn on in FY2019 and FY2020 to fund improvements to open space within the Village, park improvements and road projects. The non-revolving line of credit funded water main projects and flood study projects in FY2019 and FY2020. As of January 1, 2021, the line of credit balances totaled approximately \$17,769,499. In 2021, these Lines of Credit will be refunded with the issuance of bonds, and will be closed with no further draws to occur.

Term Loans

As of January 1, 2021, the Village has three term loans in place; these terms loans are from previous draws on the established lines of credit. A summary of the terms loans is provided below

Term Loan – Road Reconstruction Project
Original Issue Amount – \$5,329,000
Term – 8 years
Issued – 2017
Final payment – August 2025
Principal Balance @ January 1, 2021 – \$3,108,583

Term Loan – Water Main and Storm Sewer Improvements
Original Issue Amount – \$3,420,000
Term – 5 years
Issued – 2017
Final payment – August 2022
Balance @ January 1, 2021 – \$1,140,000

Term Loan – Open Space Improvements
Original Issue Amount – \$1,855,800
Term – 5 years
Issued – 2019
Final payment – December 2024
Balance @ January 1, 2021 – \$1,484,640

General Obligation Bonds

The Village of Orland Park received outstanding bond ratings during its 2017 general obligation bond issuance, which was the most rated recent debt issuance for the Village. Moody's Investors Service issued the Village an Aa1 rating and Standard and Poor's issued the Village an AA+ rating. The current population of the Village per the 2010 census is 56,767 which results in a gross G.O. debt per capita as of January 1, 2021 of \$970.

Summary of Current G.O. Debt Issues as of January 1, 2021

General Obligation Corporate Purpose Bonds – Series 2012A
Original Issue Amount: \$9,005,000
Original Issue Date: September 5, 2012



Description: Bonds were issued to partially refund the Village's outstanding General Obligation Bonds, Series 2006. The original purpose of the 2006 bonds was to fund the construction of the Police Station.

General Obligation Corporate Purpose Bonds – Series 2012B

Original Issue Amount: \$18,000,000
Original Issue Date: November 19, 2012
Description: Bonds were issued to repay draws on a revolving line of credit in relation to the ongoing mixed use development project in the Main Street Triangle area.

General Obligation Corporate Purpose Bonds – Series 2013A

Original Issue Amount: \$18,000,000
Original Issue Date: April 15, 2013
Description: Bonds were issued to repay draws on a revolving line of credit in relation to the ongoing mixed use development project in the Main Street Triangle area.

General Obligation Corporate Purpose Bonds – Series 2013C

Original Issue Amount: \$9,430,000
Original Issue Date: April 15, 2013
Description: Bonds were issued to partially refund the Village's outstanding General Obligation Bonds, Series 2007. The original 2007 bonds were issued for land acquisition and infrastructure improvements within the Village's Main Street Triangle Tax Increment Financing District.

General Obligation Corporate Purpose Bonds – Series 2016A

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

General Obligation Corporate Purpose Bonds – Series 2017A

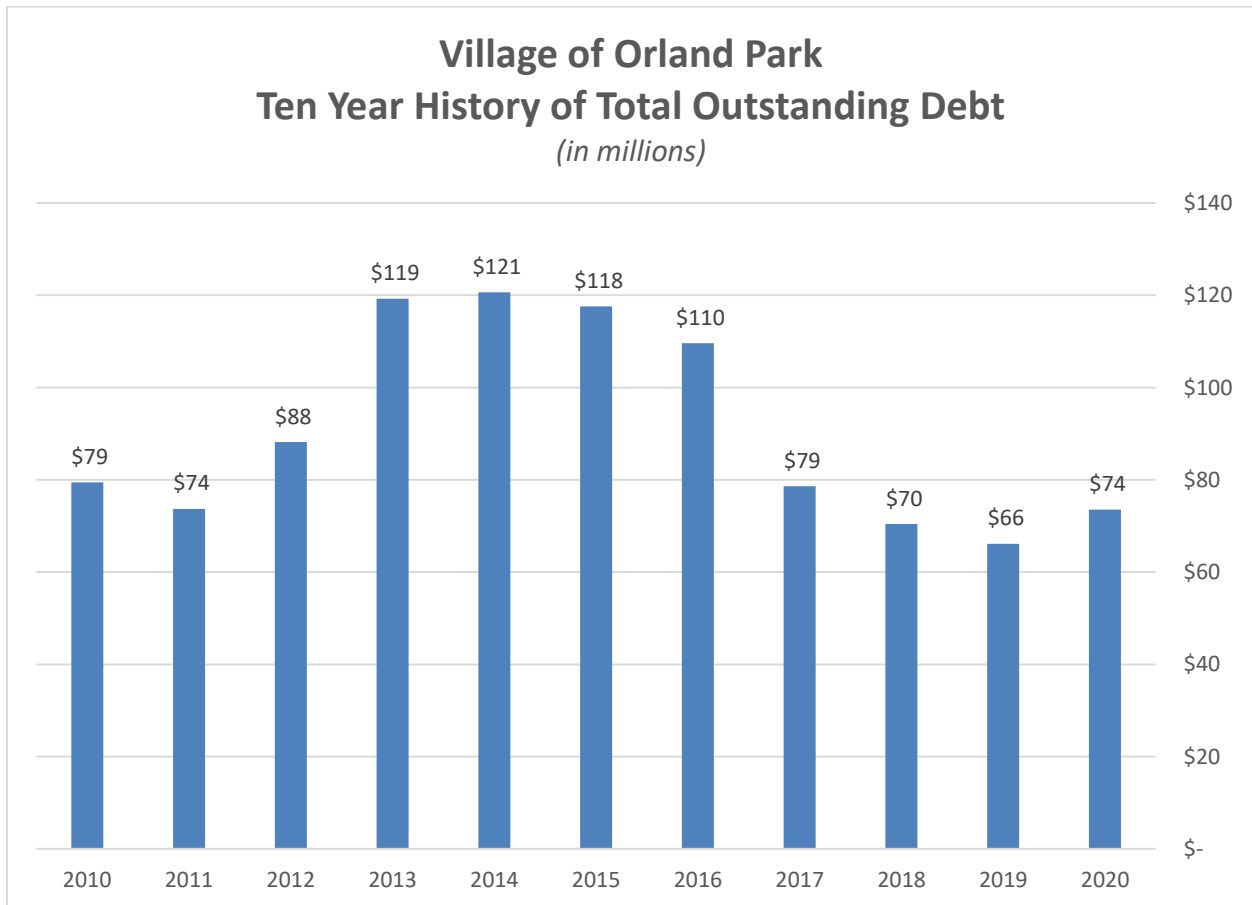
Original Issue Amount: \$2,645,000
Original Issue Date: September 5, 2017
Description: Bonds were issued to partially refund the Village's outstanding General Obligation Bonds, Series 2009. The 2009 bonds were originally issued to fund the purchase of open land, as well as road improvements in the I-80 corridor.

General Obligation Corporate Purpose Bonds – Series 2019

Original Issue Amount: \$1,895,000
Original Issue Date: September 19, 2019
Description: Bonds were issued to partially refund the Village's outstanding General Obligation Bonds, Series 2010. The 2010 bonds refunded 2002A bonds, which were originally issued to fund construction of the Orland Park Public Library building.



Issue	Outstanding at January 1, 2020	Issuances	Retirements	Outstanding at January 1, 2021
G.O. Bond Series 2012A	5,005,000	-	790,000	4,215,000
G.O. Bond Series 2012B	16,575,000	-	725,000	15,850,000
G.O. Bond Series 2013A	16,575,000	-	725,000	15,850,000
G.O. Bond Series 2013C	8,665,000	-	1,140,000	7,525,000
G.O. Bond Series 2016A	5,035,000	-	510,000	4,525,000
G.O. Bond Series 2017A	1,330,000	-	665,000	665,000
G.O. Bond Series 2019	1,895,000	-	500,000	1,395,000
G.O. Bond Subtotal	55,080,000	-	5,055,000	50,025,000
Term Loans	7,454,508	-	1,721,285	5,733,223
Lines of Credit	3,621,000	14,148,499	-	17,769,499
TOTAL DEBT	\$66,155,508	\$14,148,499	\$6,776,285	\$73,527,722



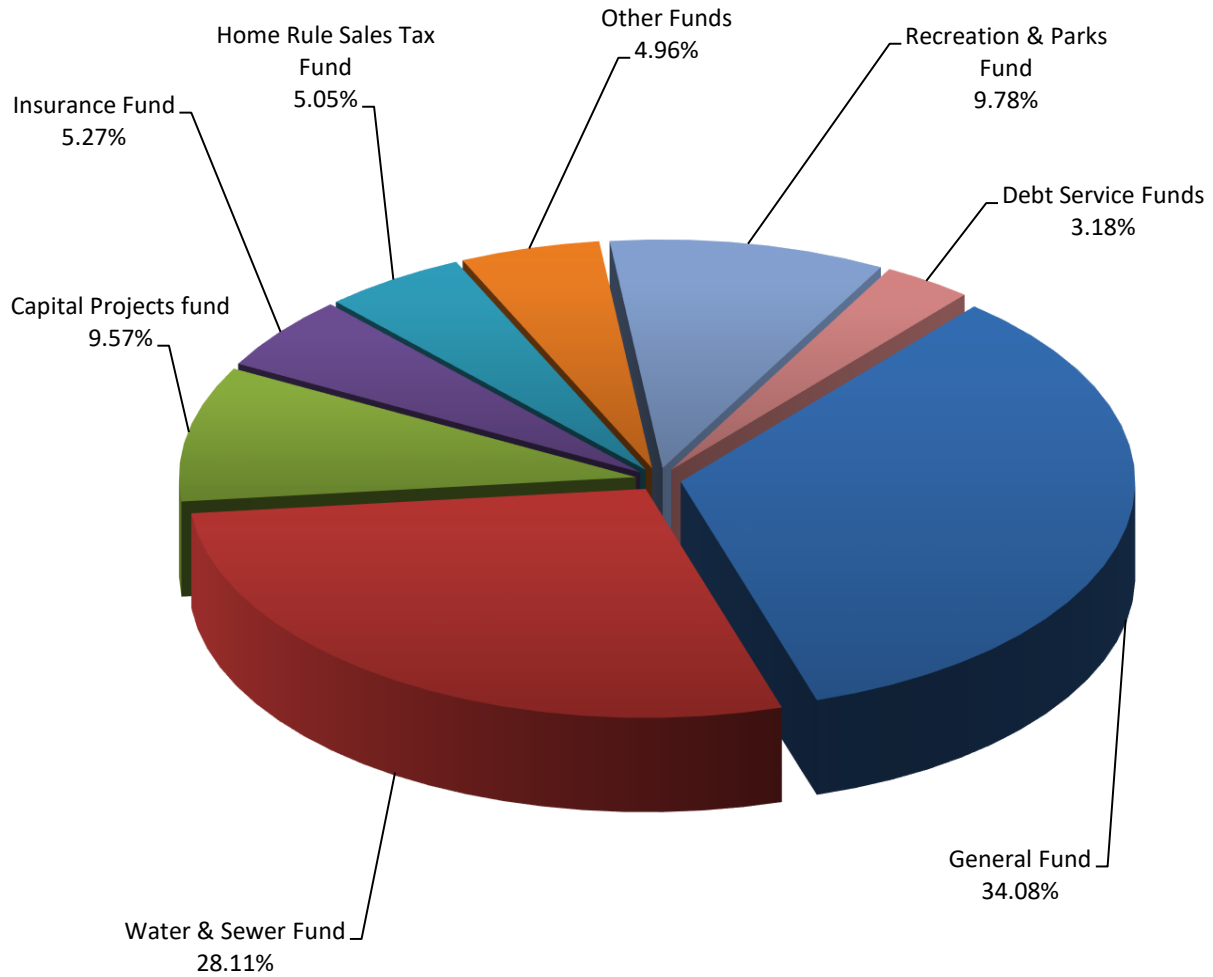
This page is intentionally blank.

Revenue Summaries

**Budget
Fiscal Year 2021**



Total Revenues \$151,200,775



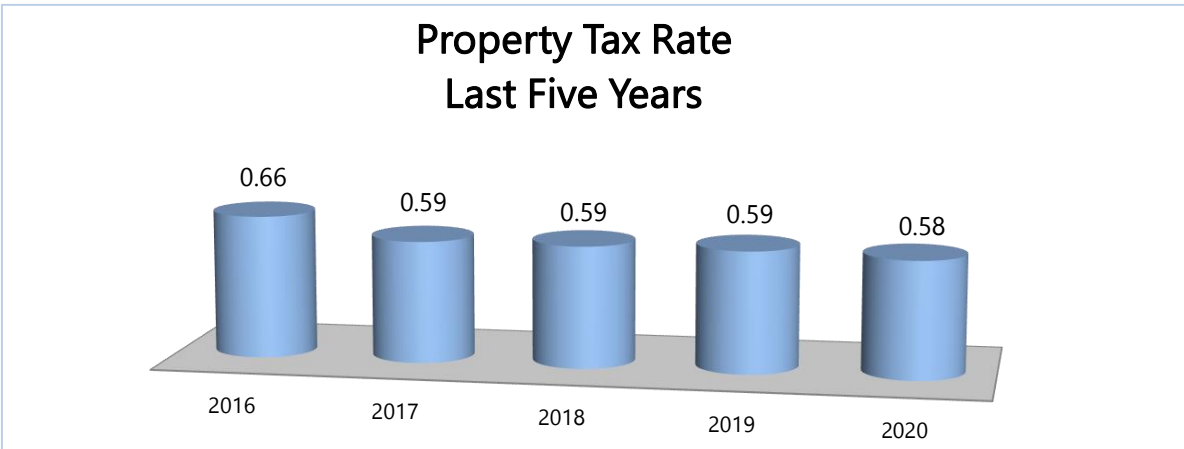
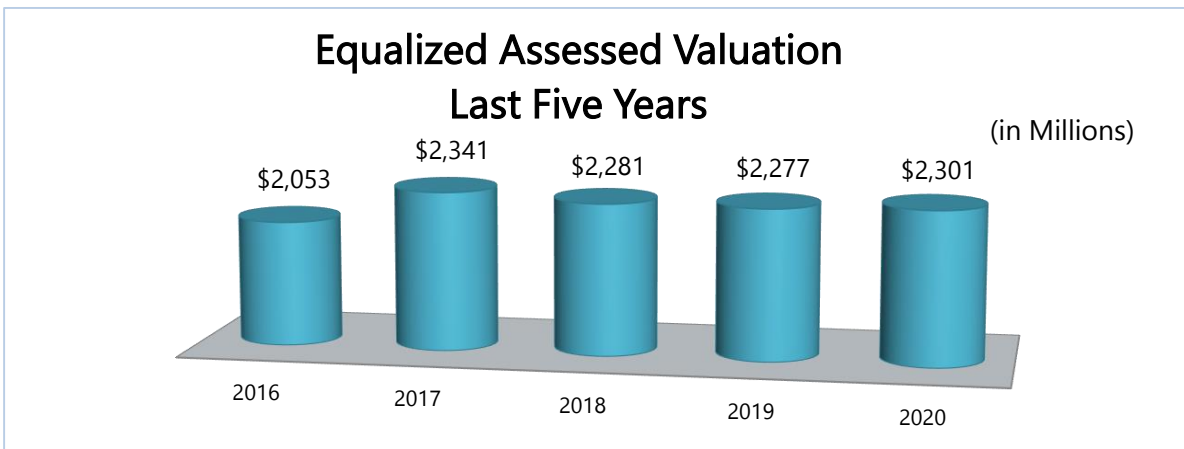
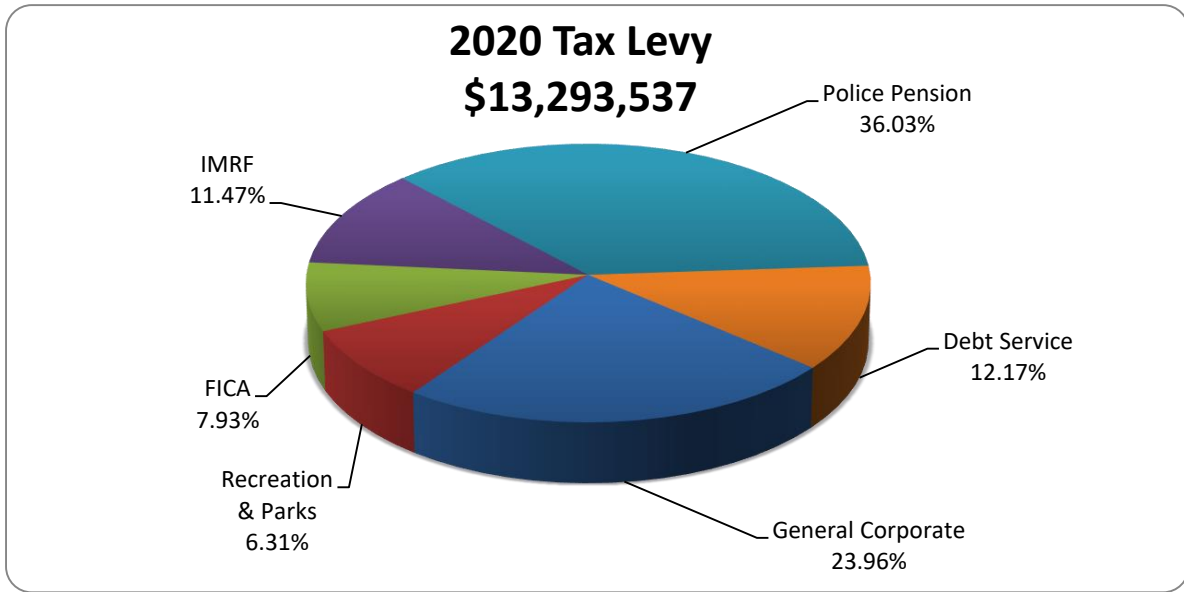
* Other Funds includes the following funds: Motor Fuel Tax, Park Development, Seizure & Forfeiture, Commuter Parking, Main Street Triangle, Civic Center, Orland Park History Museum and Open Lands Acquisition and Retiree Medical & OPEB Fund



	FY2019 Actual	FY2020 Adopted Budget	FY2020 Amended Budget	FY2021 Budget	% Change FY2020 - FY2021
REVENUES					
General Fund	\$ 53,817,099	\$ 55,126,580	\$ 55,518,499	\$ 51,522,686	-7.20%
Motor Fuel Tax Fund	1,883,097	1,950,931	3,197,987	3,489,434	9.11%
Park Development Fund	271,983	403,417	403,417	151,232	-62.51%
Seizure and Forfeiture Fund	27,259	20,000	20,000	29,000	45.00%
Home Rule Sales Tax Fund	10,042,097	9,614,739	9,614,739	7,634,980	-20.59%
Main Street Triangle Fund	1,955,625	1,993,200	1,993,200	1,993,812	0.03%
Recreation and Parks Fund	13,183,292	16,320,569	16,308,569	14,793,130	-9.29%
Water and Sewer Fund	29,135,103	31,955,442	38,037,442	42,504,988	11.75%
Commuter Parking Fund	295,066	304,110	304,110	389,826	28.19%
2006 G.O. Bond Refunding Fund	-	183	183	-	-100.00%
2010A G.O. Bond Refunding Fund	1,013,971	-	-	-	0.00%
2011 G.O. Bond Refunding Fund	1,437,531	-	-	-	0.00%
2012A G.O. Bond Refunding Fund	894,763	655,100	655,100	894,650	36.57%
2012B&C G.O. Bond Refunding Fund	872,496	654,062	654,062	672,600	2.83%
2012D G.O. Bond Refunding Fund	2,923	-	-	-	0.00%
2013A&B G.O. Bond Refunding Fund	258,706	674,763	674,763	665,499	-1.37%
2013C G.O. Bond Refunding Fund	871,627	1,217,600	1,217,600	1,340,750	10.11%
2015A G.O. Bond Refunding Fund	895,143	-	-	-	0.00%
2017A G.O. Bond Refunding Fund	761,481	724,850	724,850	691,600	-4.59%
2019 G.O. Bond Refunding Fund	-	536,816	536,816	542,181	1.00%
Road Exaction Fund	132,359	238,936	238,936	118,916	-50.23%
Capital Improvement Fund	15,845,319	12,326,888	19,717,163	14,352,342	-27.21%
Retiree Medical & OPEB Fund	1,400,826	914,911	917,711	1,047,087	14.10%
Insurance Fund	6,787,879	7,578,987	7,578,987	7,967,305	5.12%
Civic Center Fund	236,533	359,294	344,294	307,034	-10.82%
Orland Park History Museum Fund	54,466	63,837	63,837	70,738	10.81%
Open Lands Acquisition Fund	137,882	144,530	911,601	20,985	-97.70%
TOTAL REVENUES	\$142,214,523	\$143,779,745	\$159,633,866	\$ 151,200,775	-5.28%



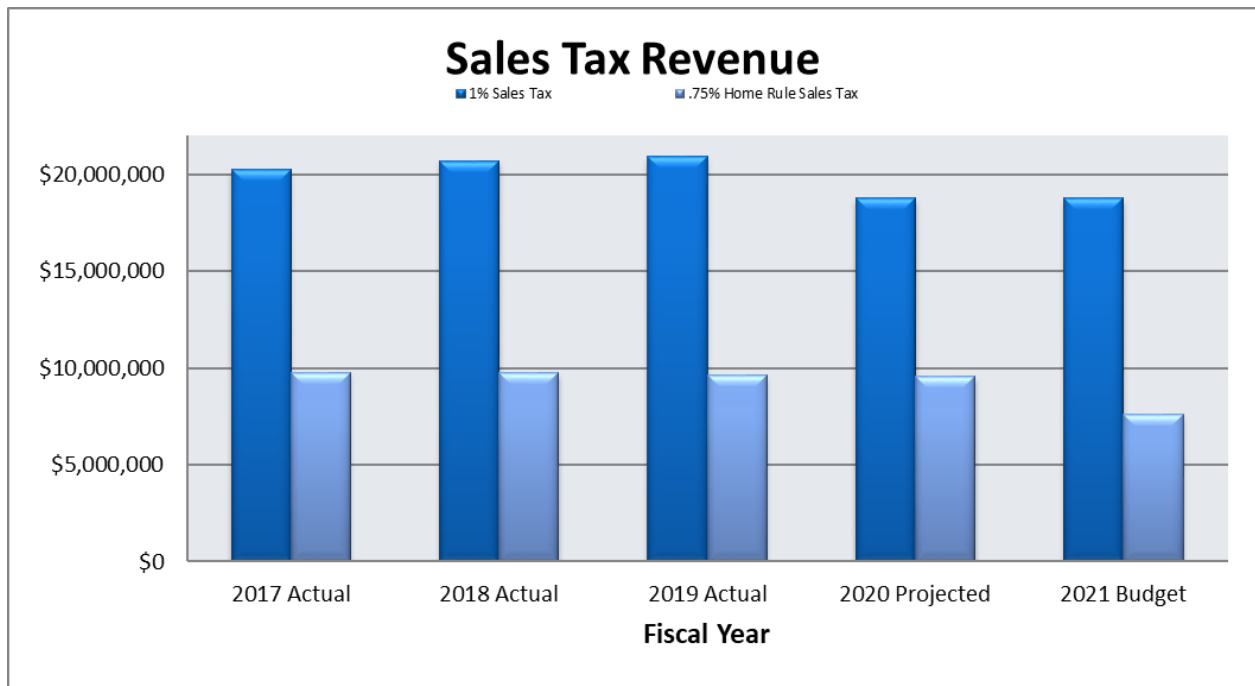
DESCRIPTION	Preliminary 2021 Levy 2020	Final 2020 Levy 2019	Final 2019 Levy 2018	Final 2018 Levy 2017
% Change			-2.57%	-2.57%
Equalized Assessed Valuation - Cook	\$ 2,281,000,570	\$ 2,257,223,365	\$ 2,260,896,500	\$ 2,320,497,450
Final Extended Rate - Village Only - Cook		0.609%	0.609%	0.595%
Equalized Assessed Valuation - Will	\$ 20,212,252	\$ 20,001,559	\$ 19,959,183	\$ 20,501,124
Final Extended Rate - Village Only - Will		0.5889%	0.552%	0.623%
Tax Rates:				
General Corporate	0.1369	0.1502	0.1351	0.1316
Recreation & Parks	0.0482	0.0505	0.0375	0.0365
FICA	0.0453	0.0728	0.0715	0.0697
IMRF	0.0656	0.0847	0.0744	0.0724
Police Pension	0.2059	0.1755	0.1371	0.1336
Debt Service	0.0695	0.0611	0.1383	0.1347
TOTAL VILLAGE RATE	0.5714	0.5948	0.5938	0.5938
Library	0.2613	0.2552	0.2449	0.2449
2019 G.O. Refunding Bonds (430)	0.0238	0.0240	0.0423	0.0423
TOTAL LIBRARY RATE	0.2851	0.2792	0.2872	0.2872
TOTAL RATE - VILLAGE & LIBRARY	0.8565	0.8740	0.8810	0.8810
Tax Extensions:				
General Corporate	3,122,414	3,391,331	3,054,470	3,054,470
Recreation & Parks	1,100,000	1,138,985	847,084	847,084
FICA	1,033,946	1,642,148	1,617,447	1,617,447
IMRF	1,495,410	1,911,596	1,681,023	1,681,023
Police Pension	4,695,866	3,961,509	3,099,295	3,099,295
Debt Service	1,585,900	1,379,950	3,126,200	3,126,200
TOTAL VILLAGE LEVY	\$ 13,033,536	\$ 13,425,519	\$ 13,425,519	\$ 13,425,519
Library	5,961,336	5,759,745	5,538,000	5,538,000
2019 G.O. Refunding Bonds (430)	542,181	536,817	980,568	980,568
TOTAL LIBRARY LEVY	\$ 6,503,517	\$ 6,296,562	\$ 6,518,568	\$ 6,518,568
TOTAL LEVY - VILLAGE & LIBRARY	\$ 19,537,053	\$ 19,722,080	\$ 19,944,086	\$ 19,944,086





The following is a summary of major revenue sources, trends and assumptions for fiscal year 2021.

SALES TAXES – The Village’s sales tax revenue consists of a 1% sales tax received from the State of Illinois, as well as a .75% sales tax imposed through the Village’s home rule status. In recent years, the Village’s sales tax revenue has remained relatively flat as four major retailers located in the Village of Orland Park went out of business in the first half of FY2018, including two mall anchor stores. The space vacated by one of the mall anchor stores was redeveloped by Von Maur and opened in November of 2019. Sales tax revenue in 2020 has been dramatically impacted by business shutdowns due to COVID-19. These shutdowns will continue to impact sales tax revenues in 2021. Sales tax estimates for FY2021 are estimated to decrease by approximately \$1,967,672, or 6.95%, as compared to FY2020 projected collections.





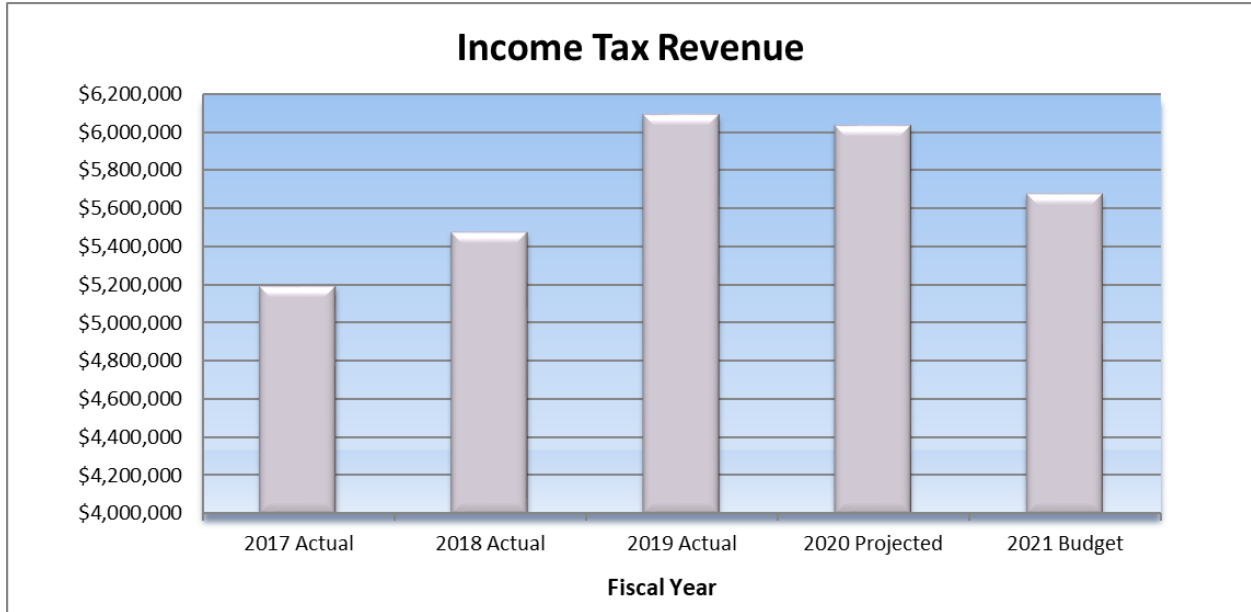
PROPERTY TAXES – The Village levies property taxes for the purposes of general corporate, recreation and Parks, IMRF, FICA and police pension, as well as to fund a portion of debt service payments due on the Village’s outstanding general obligation debt. Although the Village has kept its levy flat for the last nine tax years, actual collections vary from year to year based on when taxes are remitted to the county, as well as when the county distributes the collected taxes to the taxing agencies. The following chart and table represent the total property tax levy collections, as well as collections by category for tax years 2016 through 2020 (fiscal years 2017 – 2021).



	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Projected	FY2021 Budget
General Corporate	\$ 724,697	\$ 1,597,963	\$ 3,054,470	\$ 3,391,331	\$ 2,535,714
Recreation	964,058	972,004	847,084	1,138,985	1,100,000
IMRF	2,066,038	2,100,949	1,681,023	1,642,148	1,560,041
FICA	1,661,132	1,685,294	1,617,447	1,911,596	1,816,016
Police Pension	3,158,694	3,017,612	3,099,295	3,961,509	4,695,866
Debt Service	4,850,600	4,051,696	3,126,200	1,379,950	1,585,900
TOTAL	\$ 13,425,219	\$ 13,425,518	\$ 13,425,519	\$ 13,425,519	\$ 13,293,537

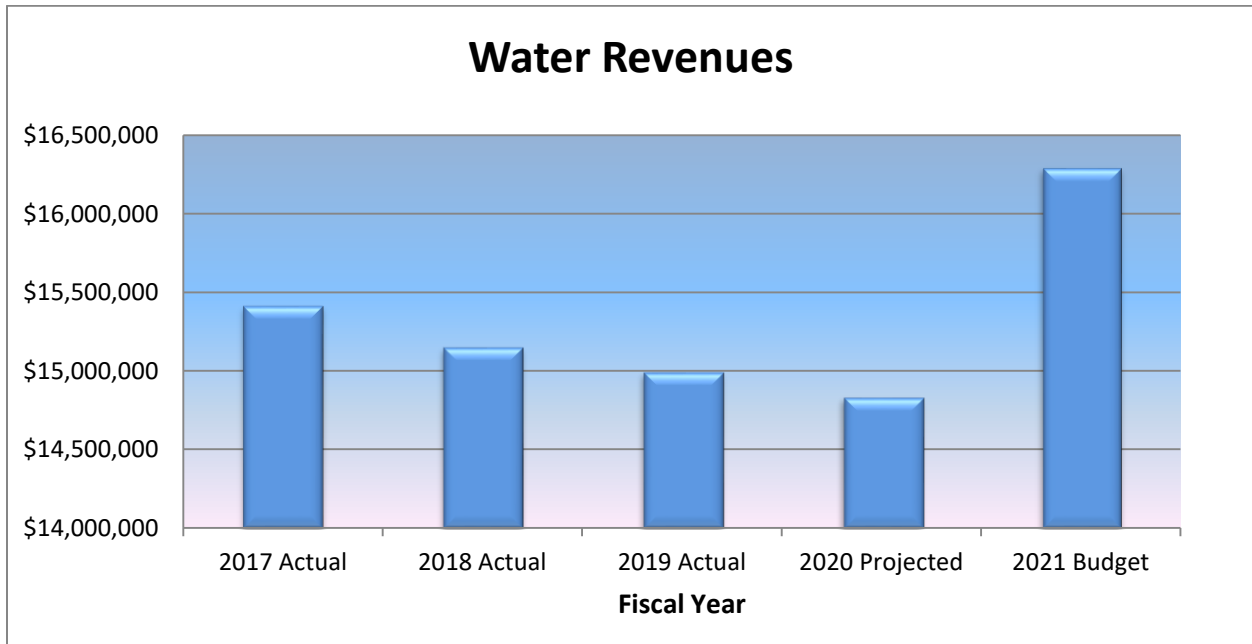


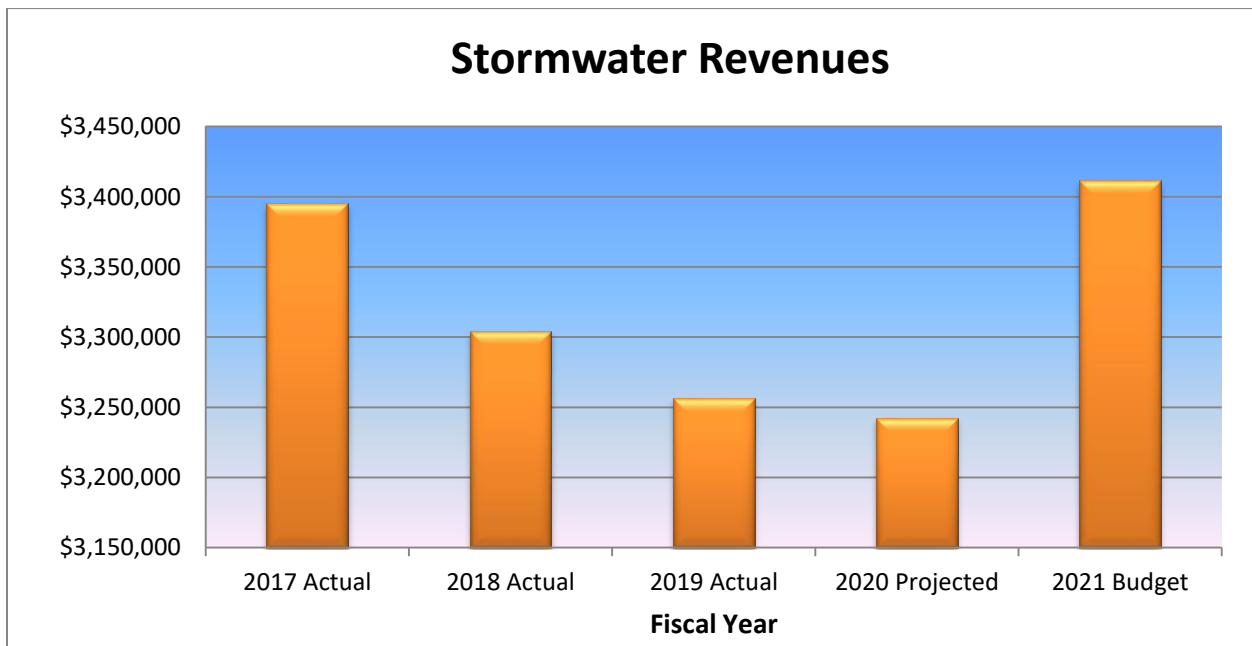
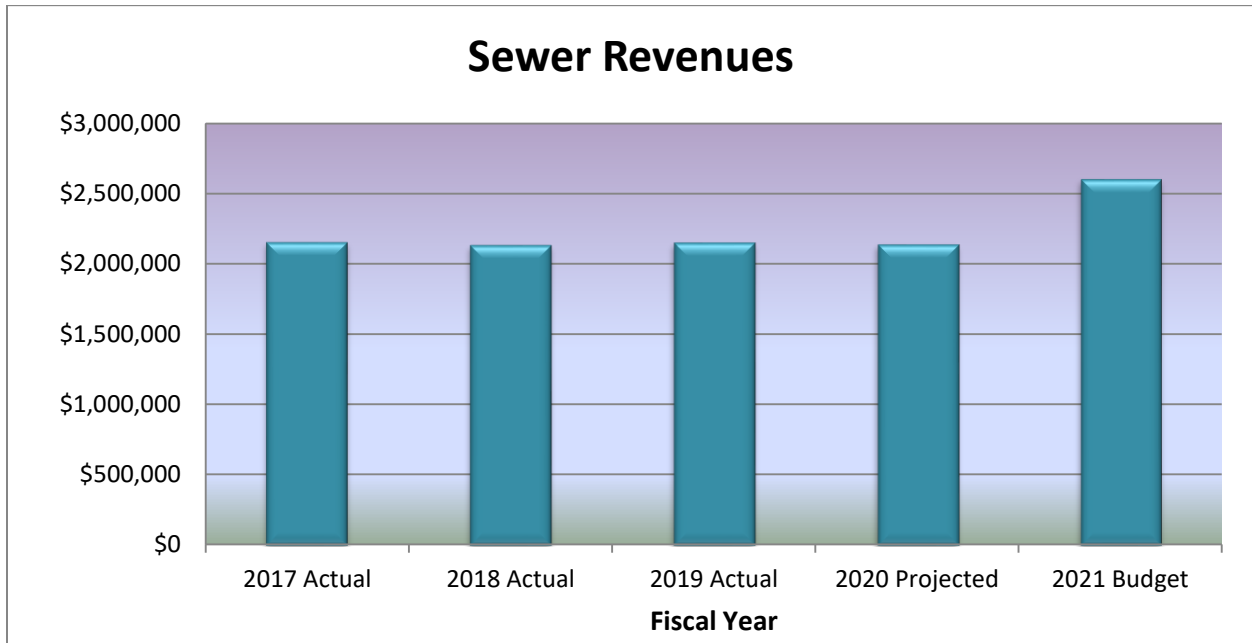
INCOME TAX – Income tax is state shared revenue that is distributed on a per capita basis through the Local Government Distributive Fund. The results of the 2010 census indicated that the Village’s population was 56,767. The income tax calculation for fiscal 2020 is based on the results from the 2010 census. The fiscal year 2020 estimate is based on \$106.30 per capita and the fiscal year 2021 budget is based on \$99.98 per capita. The per capita amounts utilized are published by the Illinois Municipal League.





WATER, SEWER, STORM WATER REVENUE – A comprehensive water, sewer, and storm rate study was completed early in FY2015. As part of this study, water, sewer and storm sewer rates were recommended for the next five fiscal years. A new water rate study is planned to be completed in 2021. Budgeted revenues, based on the recommended rates, are sufficient to cover the budgeted operating and capital expenditures in FY2021.



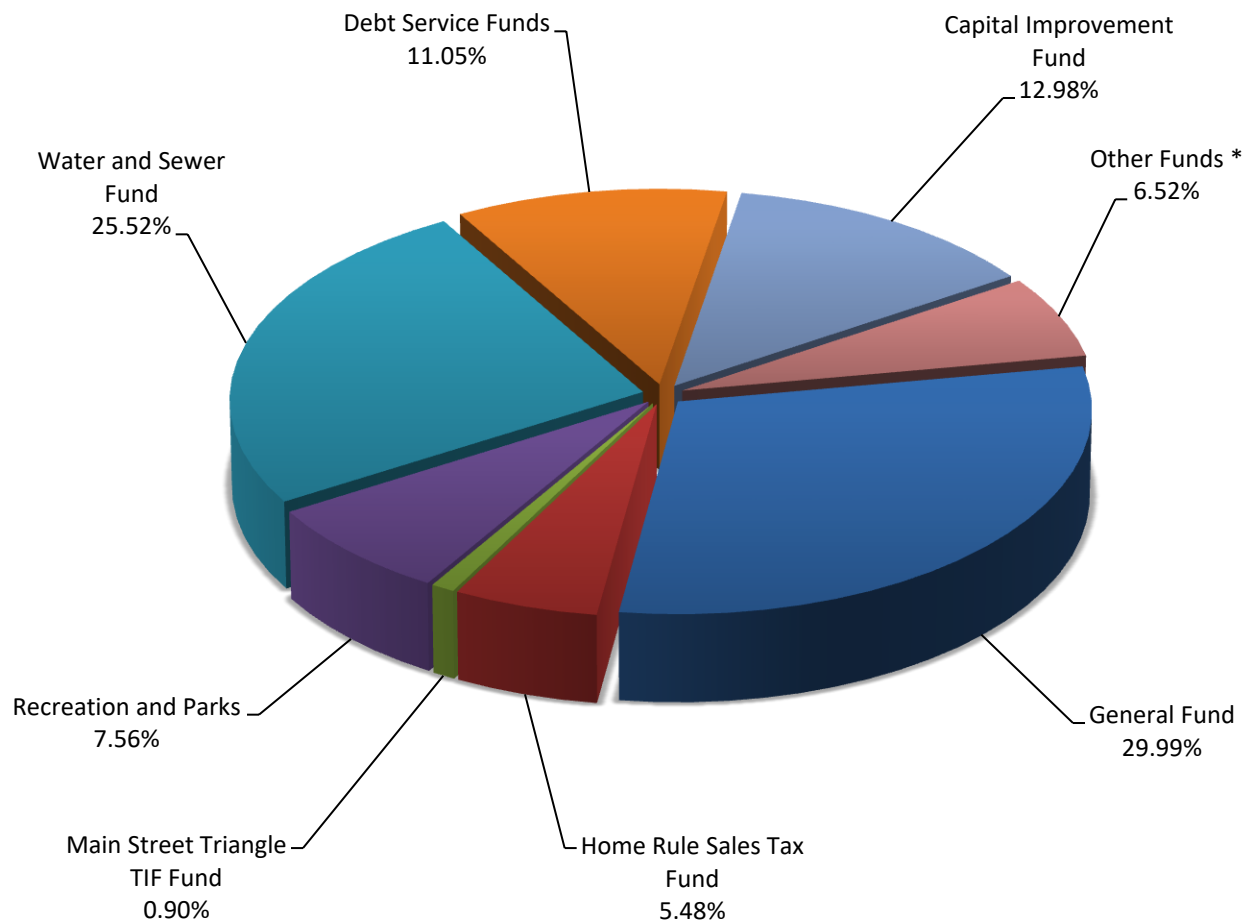


Expenditure Summaries

**Budget
Fiscal Year 2021**



Total Expenditures \$179,243,212



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

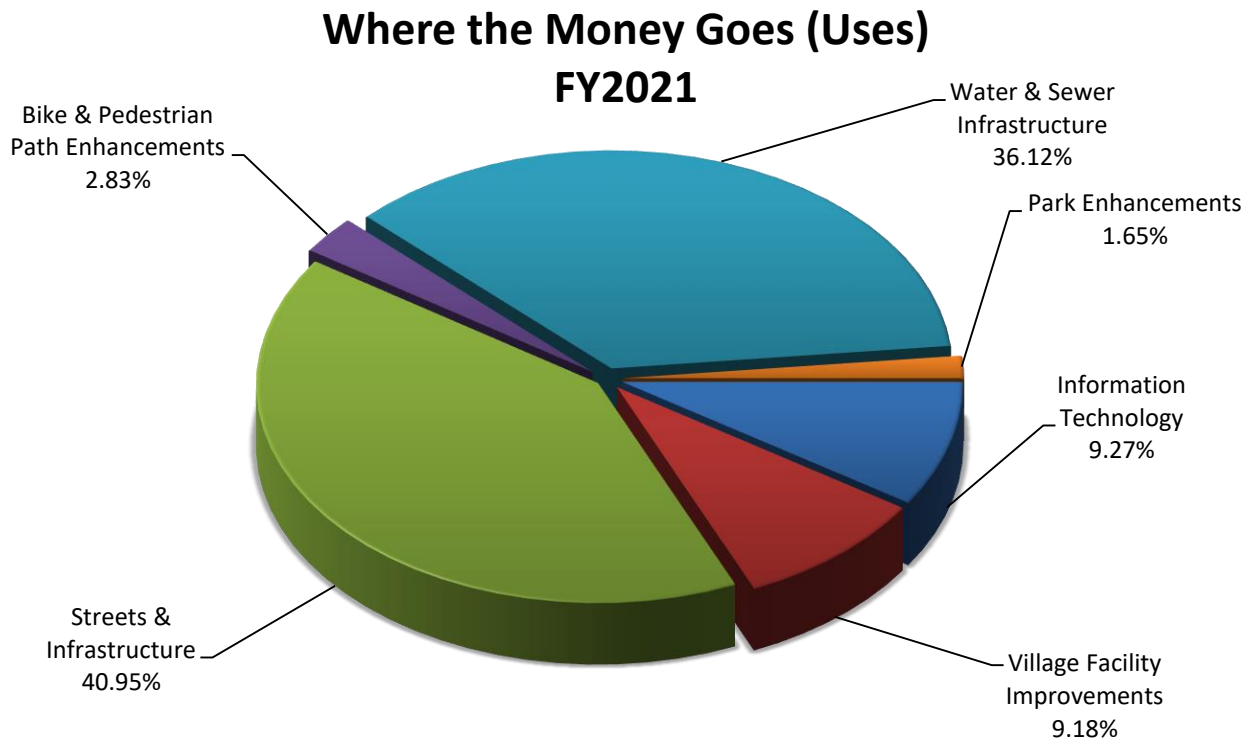


	FY 2019 Actual	FY2020 Adopted Budget	FY2020 Amended Budget	FY 2021 Approved	% Change FY 2021 - FY 2020
EXPENDITURES					
General Fund	\$ 50,653,073	\$ 54,373,814	\$ 56,491,688	\$ 53,759,614	-4.84%
Motor Fuel Tax Fund	1,433,935	2,697,676	3,944,732	1,947,676	-50.63%
Park Development Fund	303,110	255,100	996,342	251,000	-74.81%
Seizure and Forfeiture Fund	61,199			-	0.00%
Home Rule Sales Tax Fund	11,411,523	9,019,688	9,061,267	9,825,200	8.43%
Main St. Triangle TIF Fund	1,784,170	2,757,771	4,959,418	1,613,446	-67.47%
Recreation and Parks Fund	13,274,707	16,320,880	16,662,547	13,545,441	-18.71%
Water and Sewer Fund	30,289,030	36,977,625	47,567,145	45,735,739	-3.85%
Commuter Parking Fund	309,607	399,992	469,992	390,549	-16.90%
2010 G.O. Bond Fund	981,119	557,255	557,255	525	-99.91%
2011 G.O. Bond Fund	1,432,171	-	-	-	0.00%
2012A G.O. Bond Fund	891,367	890,575	890,575	894,775	0.47%
2012B & C G.O. Bond Fund	1,086,670	1,075,225	1,075,225	8,162,538	659.15%
2012D G.O. Bond Fund	250	-	-	-	0.00%
2013 A & B G.O. Bond Fund	1,099,859	1,088,150	1,088,150	8,174,375	0.92%
2013 C G.O. Bond Fund	290,625	1,328,531	1,328,531	1,340,731	651.22%
2015 G.O. Bond Fund	1,003,852	-	-	-	-100.00%
2017 G.O. Bond Fund	759,083	725,300	725,300	692,075	28.92%
2019 G.O. Bond Fund	-	536,817	536,817	542,181	0.00%
Road Exaction Fund	89	-	-	-	0.00%
Capital Improvement Fund	14,845,867	12,039,148	25,758,939	23,263,320	-9.69%
Retiree Medical & OPEB Trust Fund	774,171	1,050,722	1,348,517	1,040,416	-22.85%
Insurance Fund	7,804,832	7,555,560	7,705,860	7,648,612	-0.74%
Civic Center Fund	236,533	359,294	345,252	307,905	-10.82%
Orland Parks History Museum Fund	54,466	74,626	79,626	68,874	-13.50%
Open Lands Acquisition Fund	121,035	129,370	913,750	38,220	-95.82%
TOTAL EXPENDITURES	\$ 140,902,343	\$ 150,213,119	\$ 182,506,927	\$ 179,243,212	-1.79%



The total fiscal year 2021 capital improvement budget for the Village of Orland Park is \$38,741,052, a 33.88% increase from the fiscal year 2020 adopted capital budget of \$25,615,300. The increase is due to budgeting \$3,591,838 for Information Technology Improvements, an additional \$1,028,060 for Village Facilities, an additional \$4,641,092 in Road & Path Improvements, and an additional and \$6,680,000 in Water & Sewer Infrastructure Improvements. These improvements enhance the Village's infrastructure, roads and utilities providing long term benefit to the residents. The capital improvement budget for fiscal year 2021 represents approximately 21.61% of the total fiscal year 2021 budget. Detailed information related to all capital projects is included on the following pages.

<u>Uses</u>	<u>FY2021 Capital Expenditures</u>
Information Technology	\$ 3,591,838
Village Facility Improvements	3,556,360
Streets & Infrastructure	15,865,092
Bike & Pedestrian Path Enhancements	1,096,000
Water & Sewer Infrastructure	13,992,000
Park Enhancements	639,762
	<u>\$ 38,741,052</u>

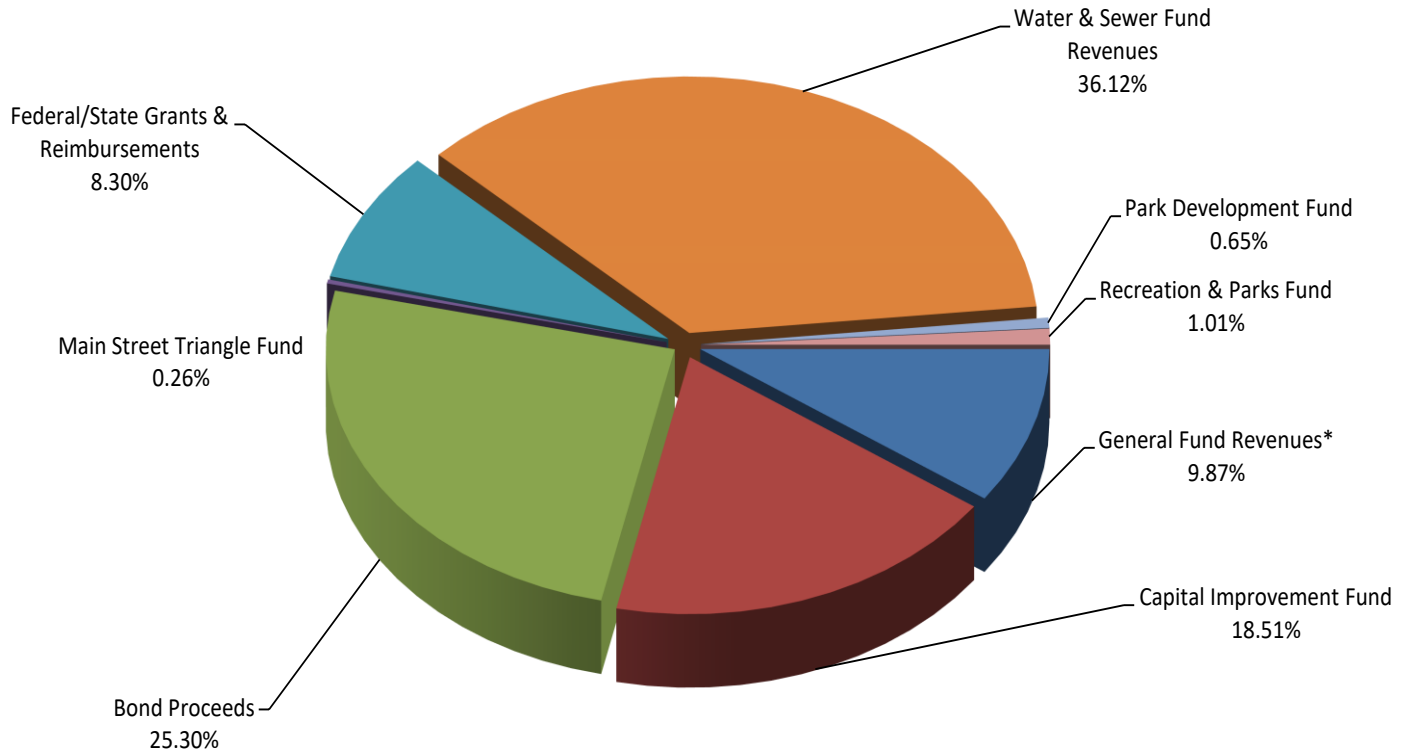




The FY2021 capital improvements will be funded through by using unassigned fund balances and revenue sources coupled with bond proceeds as outlined below.

<u>Sources</u>	<u>FY2021 Capital Expenditures</u>
General Fund Revenues*	\$ 3,825,198
Capital Improvement Fund	7,169,092
Bond Proceeds	9,800,000
Main Street Triangle Fund	100,000
Federal/ State Grants & Reimbursements	3,215,000
Water & Sewer Fund Revenues	13,992,000
Park Development Fund	250,000
Recreation & Parks Fund	389,762
	<u>\$ 38,741,052</u>

Where the Money Comes From (Sources) FY2021





Information Technology

Description	Funding Source	Budgeted	Amount
Password Management Software	General Fund		65,000
Tyler-Brazos Parking, MV and Code Enforcement Ticketing Software	General Fund		61,638
Email Security Service	General Fund		36,000
Anti-Ransomware/Business Continuity/Disaster Recover/Backup Platform	General Fund		35,200
NEOGOV - HR Software	General Fund		35,000
Help Desk Ticketing System to support IT/HR/VMO/Finance requests for service.	General Fund		30,000
Network Monitoring Software	General Fund		6,000
Enterprise Resource Planning (ERP) Software Replacement	Capital Improvement		1,050,000
Village Facilities - Data Network Cable Infrastructure Replacement	Capital Improvement		565,000
Network Communications System Replacement	Capital Improvement		500,000
Storage Computer Platform Replacement	Capital Improvement		283,000
Village Facilities - Telecommunications System Infrastructure Replacement	Capital Improvement		500,000
Village Wide Document Management	Capital Improvement		300,000
Civic Center AV System Upgrade	Capital Improvement		125,000
Information Technology Total		\$	3,591,838



Natural Resources & Facilities

Description	Funding Source	Budgeted Amount
Park Access, Site, Safety and Security Maintenance & Replacement (excluding Centennial Park)	General Fund	1,500,000
Village Facilities - Aluminum Soffits	General Fund	400,000
Village Hall Security and AV Upgrades	General Fund	400,000
Village Facilities - HVAC Control Integration (Hardware/Software)	General Fund	300,000
Public Works - Deicing Containment	General Fund	140,000
Village Facilities - HVAC Heating Boiler Replacement	General Fund	120,000
Purchase 432 Garbage Cans for Parks	General Fund	99,360
Splex - Running Track Surface Replacement	General Fund	85,000
Village Facilities - Improvements	General Fund	50,000
Park Stormwater Improvements	General Fund	48,000
Pavilions	General Fund	45,000
UPS Maintenance/Replacement with Lithium Batteries PD	General Fund	40,000
Boley Farmhouse	General Fund	35,000
Village Hall Finance Remodel	General Fund	35,000
Village Facilities - Space Utilization Study	General Fund	30,000
CAC, FLC, OPHFC, Splex-Floor Refinishing	General Fund	28,000
Public Works - HVAC	General Fund	28,000
Village Hall Campus	General Fund	25,000
UPS Maintenance/Replacement VH	General Fund	25,000
PD Generator Repairs	General Fund	18,000
Village Hall Window Replacement	General Fund	16,000
Village Facilities - Preventive Maintenance	General Fund	14,000
Public Works Site Master Plan	Capital Improvement	75,000
Natural Resources & Facilities Total		\$ 3,556,360



Engineering Programs & Services

Description	Funding Source	Budgeted	Amount
Consulting/Legal Services	Main Street Triangle TIF		100,000
151st Street Construction, Ravinia to West	Capital Improvement		2,059,122
143rd Street - Wolf to SWH	Capital Improvement		1,300,000
Road Improvements - John Humphrey Drive/143rd Street Intersection	Capital Improvement		560,000
Road Improvements - 159th - Ravinia to Will/Cook Road - Village Share	Capital Improvement		555,860
Multi use path along 167th street from Steeplechase Parkway to 104th Avenue	Capital Improvement		440,000
143rd Street Signal Interconnect	Capital Improvement		350,000
Wolf Road - 143rd to 167th	Capital Improvement		338,110
McGinnis Slough multi-use path through the Commonwealth Edison easement from LaGrange Road to Will-Cook Road	Capital Improvement		220,000
Multi-use path along 82nd Avenue from 143rd Street south to 151st Street	Capital Improvement		140,000
Grassland Flooding	Capital Improvement		130,000
Bike/Pedestrian Path Enhancements	Capital Improvement		100,000
Ravinia Avenue and 153rd Street intersection improvements	Capital Improvement		80,000
Dr. Marsh	Capital Improvement		66,000
ADA Transition plan and implementation	Capital Improvement		50,000
Engineering Programs & Services Total		\$	6,489,092



Public Works - Streets

Description	Funding Source	Budgeted Amount
Roadway Reconstruction Program	Capital Improvement	8,050,000
Road IL Rebuild Road	Capital Improvement	1,247,000
Harlem Ave Street Lighting Wire Replacement	Capital Improvement	580,000
Village Facility Parking Lot Repairs & Maintenance	Capital Improvement	300,000
Multi-Use Path Repairs & Maintenance	Capital Improvement	100,000
Sidewalk Gap & Repair Program	Capital Improvement	50,000
Streetlight Installation Program	Capital Improvement	50,000
STP Road Improvements - 151st Street Resurfacing - 94th Avenue to Harlem Avenue	Capital Improvement	40,000
Village-wide Signs Replacement	Capital Improvement	30,000
STP Road Improvements - 94th Avenue Reconstruction - 151st to 159th	Capital Improvement	15,000
Pavement Condition Evaluation Program	Capital Improvement	10,000
Public Works - Streets Total		\$ 10,472,000

Public Works - Utilities

Description	Funding Source	Budgeted Amount
Water Main Replacement in Conjunction w/Roadway Reconstruction Program	Water & Sewer	2,500,000
Tinley Creek Banks Stabilization	Water & Sewer	6,450,000
Water Tower Aesthetics and Modernization	Water & Sewer	900,000
PLC Replacements	Water & Sewer	900,000
Infiltration & Inflow (I&I) Evaluation & Reduction Improvements	Water & Sewer	825,000
Stormwater Improvements	Water & Sewer	600,000
Basin Best Practice Mgmt.-Ponds	Water & Sewer	600,000
Grassland Dam Expansion	Water & Sewer	552,000
Sanitary Sewer Televising	Water & Sewer	150,000
Doorstep Lane Water Main Replacement	Water & Sewer	130,000
Water Valve Exercising	Water & Sewer	65,000
Large Meter Testing	Water & Sewer	60,000
Install Bypass at Main Pump Station	Water & Sewer	60,000
Pump Station, SCADA Communications and Storage Improvements	Water & Sewer	50,000
Distribution System Improvements	Water & Sewer	50,000
Lift Station Improvements	Water & Sewer	50,000
Wolf Road - Spring Creek Lift Station Force Main Replacement	Water & Sewer	30,000
Water Main Leak Surveys	Water & Sewer	20,000
Public Works - Utilities Total		\$ 13,992,000



Recreation & Parks

Description	Funding Source	Budgeted	Amount
Park Master Plan Phase I Preliminary Plan (4 Parks: Humphrey, Schussler, Centennial, Centennial West)	Parks Development		250,000
Centennial Park Aquatic Center - VGBA Upgrades to Lazy river	Recreation & Parks		157,762
Centennial Park Aquatic Center - Vertical Turbine Replacements	Recreation & Parks		90,000
Centennial Park Aquatic Center - Elevated Walkway repairs	Recreation & Parks		85,000
Centennial Park Aquatic Center - Pool Caulking Zero Depth Pool Decking	Recreation & Parks		20,000
Centennial Park Aquatic Center - Sump Pit installation	Recreation & Parks		15,000
Centennial Park Aquatic Center - Zero Depth Leak Repair	Recreation & Parks		10,000
Centennial Park Aquatic Center - Fencing Replacement	Recreation & Parks		12,000
Recreation & Parks Total		\$	639,762
Total FY2020 Budgeted Capital Improvement Projects		\$	38,741,052

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



New Enterprise Resource Planning (ERP) Software

Description

Enterprise Resource Planning (ERP) is business process management software that enables an organization to use a system of integrated applications to manage and automate core business functions. This platform of applications typically focuses on automated workflows for financial processes. The Village’s present ERP software does not adequately provide the functionality required. ERP systems are significant investments and typically have a life span ranging from 10-20 years. An interdepartmental ERP Strategy Task Force was organized to evaluate the present system and to develop an integrated ERP strategy and approach. The ERP Strategy Task Force determined the present ERP system was no longer viable and recommended that it be replaced.



FINANCIAL SUMMARY

FY2021 Expenditure	\$1,050,000 (\$1,600,000 Total)
Funding Sources	Capital Improvement Fund, G.O. Bonds
Estimated Effect on Annual Operating Expenditures	Will create work process efficiencies and online functionality that will reduce manual in-person transactions. Annual maintenance costs are estimated at \$182,307.



Park Access, Site, Safety and Security Maintenance and Replacements

Description

In 2019, the Parks and Grounds Department commissioned a comprehensive assessment of all playgrounds and sports amenities within the Parks system. Parks were assessed based on 3 general categories: Security, Accessibility and General Conditions. Each category was given a score for the individual element and each amenity was scored on a scale of 1-5. Based on this assessment, the lowest scoring parks were prioritized for improvements. Work began in 2020 with the renovation of half of seven (7) different playgrounds, as well as improvements to paths, installation of pavilions, water fountains, landscaping and other site amenities (e.g. benches and tables).

The proposed plan for 2021 includes completing work at the other half of the playgrounds began in 2020 (Spring Creek, Discovery, Cameno Real, Wedgewood Estates, Village Square and Bill Young), as well as full renovation of 4 additional playgrounds (Cachey, Ishnala Woods, Marley Creek and Brown), the installation of 5 five new pavilions, and other improvements including safety surfacing, benches, tables, water fountains, fences, paver repairs, and general safety improvements. Proposed park improvements would be presented to the Recreation Advisory Committee before being finalized.



Cachey Park



Wedgewood Estate Park

FINANCIAL SUMMARY

FY2021 Expenditure

\$1,500,000 (\$500,000 of this is for Athletic Fields)

Funding Sources

General Fund Revenues

Estimated Effect on Annual Operating Expenditures

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



Roadway Reconstruction & Maintenance Programs

Description

The annual Road Improvement Program (“RIP”) provides for the periodic maintenance and reconstruction of distressed village-owned roads. The results produced from the pavement management system, accompanied by recommendations from the village’s pavement management consultant, Applied Research Associates Inc., provide the basis for the annual assessment and ranking of village subdivisions. This maintenance program includes the remediation all street pavement, the replacement of deteriorated road base underlayment, repairs to curbs, sidewalks and incidental driveway approaches. The RIP also addresses Americans with Disabilities Act (“ADA”) sidewalk compliance in a neighborhood-wide fashion.

The annual RIP is also the funding source for the ongoing preventive maintenance activities of recently rehabilitated village-owned roads, as well as the management of declining village-owned roads that are several years out from the RIP. These activities include pavement crack sealing, pavement rejuvenation, re-striping, sidewalk trip hazard correction, small curb repairs, parkway tree trimming and large scale pavement patching.



BEFORE



AFTER



Roadway Reconstruction & Maintenance Programs



BEFORE



AFTER

FINANCIAL SUMMARY

FY2021 Expenditure

\$8,050,000

Funding Sources

Capital Improvement Fund, G.O. Bonds

Estimated Effect on Annual Operating Expenditures

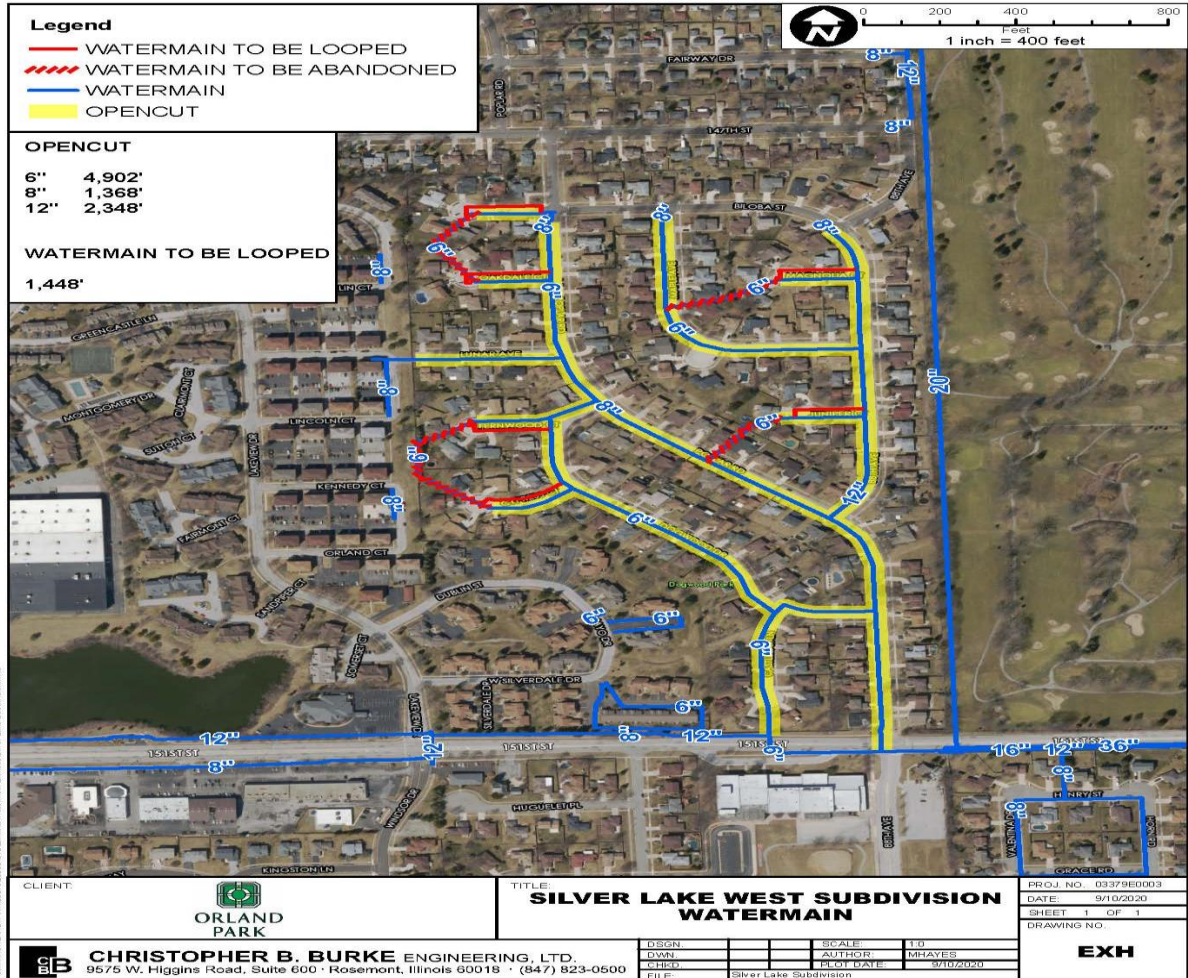
Reduced expenditures for pothole spot-patching, isolated curb and sidewalk repairs and other street maintenance in the near term.



Water Main Replacements

Description

The Village is in the process of replacing the oldest and most deteriorated water mains. In 2021, a portion of the Silver Lake West neighborhood is scheduled for replacement in preparation for future road work with the Roadway Maintenance Program.



Silver Lake West

FINANCIAL SUMMARY

FY2021 Expenditure	\$2,500,000
Funding Sources	Water & Sewer Fund Revenues, G.O. Bonds
Estimated Effect on Annual Operating Expenditures	Replacement of aging infrastructure reduces the number of emergency repairs needed.



Tinley Creek Banks Stabilization

Description

The purpose of this project is to address the erosion occurring along the banks of Tinley Creek and maintain water flow from 151st Street to just south of 159th Street.



Before



After

FINANCIAL SUMMARY

FY2021 Expenditure

\$6,450,000

Funding Sources

Water & Sewer Fund Revenues, MWRD Grant, G.O. Bonds

Estimated Effect on Annual Operating Expenditures

The Village will be establishing a Special Service Area agreement with property owners to fund all maintenance costs.



Water Tower Aesthetics and Modernization

Description

This is a multi-year program to modernize and repaint the Village’s water towers. The Village last repainted the elevated water towers 20 years ago. A new exterior paint scheme has been approved by the Village Board which will incorporate the Village’s new branding. The 2021 budget will provide for the painting of water tower 7, located in the north side of the Village, at 13600 Cherry Drive. In addition to repainting tower 7, other work to be completed as part of the project includes adding a corral to the top of the tower for safety and antennas; interior remodeling to create a conditioned space for various electronic equipment located inside the lower portion of the tower; and adding generator provisions to minimize the impacts of power failures.



Existing Condition of Water Tower



Exterior Painting & Modernization Concept

FINANCIAL SUMMARY

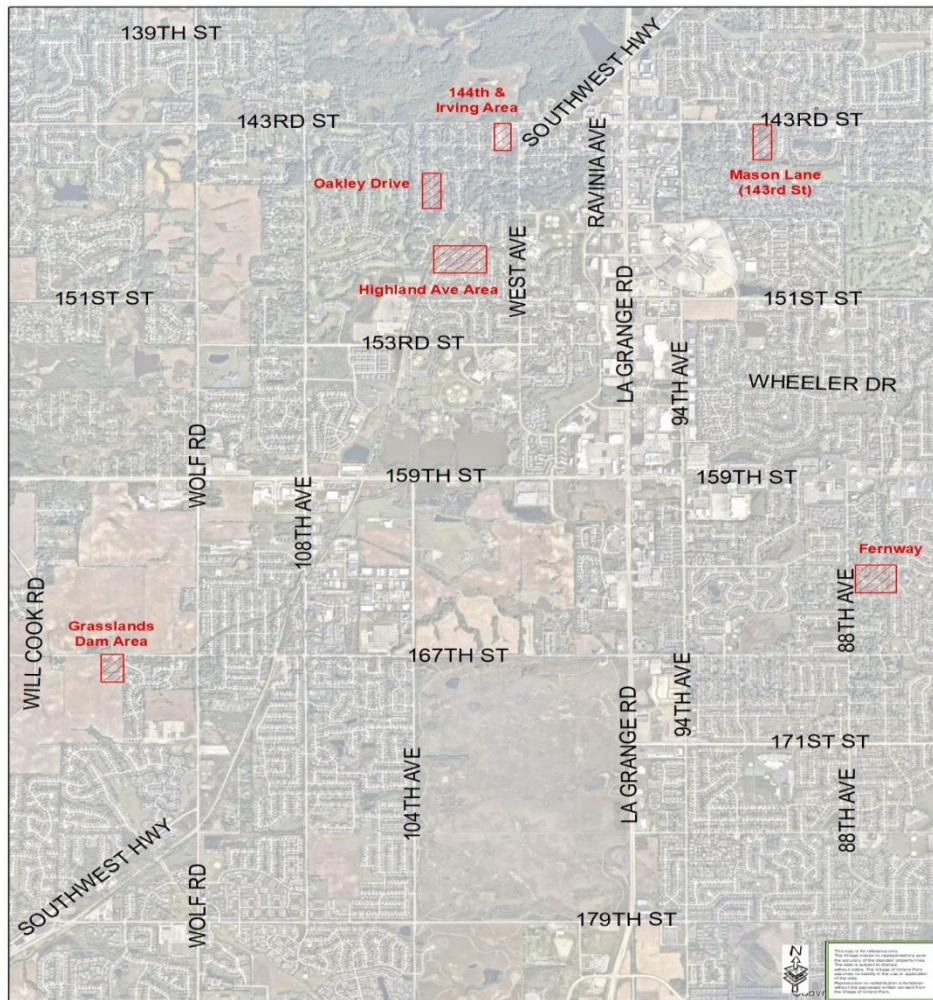
FY2021 Expenditure	\$900,000
Funding Sources	Water & Sewer Fund Revenues, G.O. Bonds
Estimated Annual Operating Expenditures	Reduced impact on operating expenditures for on-going maintenance cost



Flood Study Stormwater Management Improvements

Description

The stormwater improvements were identified as necessary through the 2004 flood study. Several areas have been completed to include "best practice" for ponds. Some of the remaining areas include Grasslands Dam, 144th & Irving and the Highland Avenue and Mason Lane areas. These improvements will help to relieve flooding and other stormwater issues in these areas. The Village will develop a comprehensive stormwater plan for future pond mitigation, creek restoration, and study trouble areas in order to develop a long range plan and design future projects.



Storm Water Study & Improvement Areas



Flood Study Stormwater Management Improvements

FINANCIAL SUMMARY

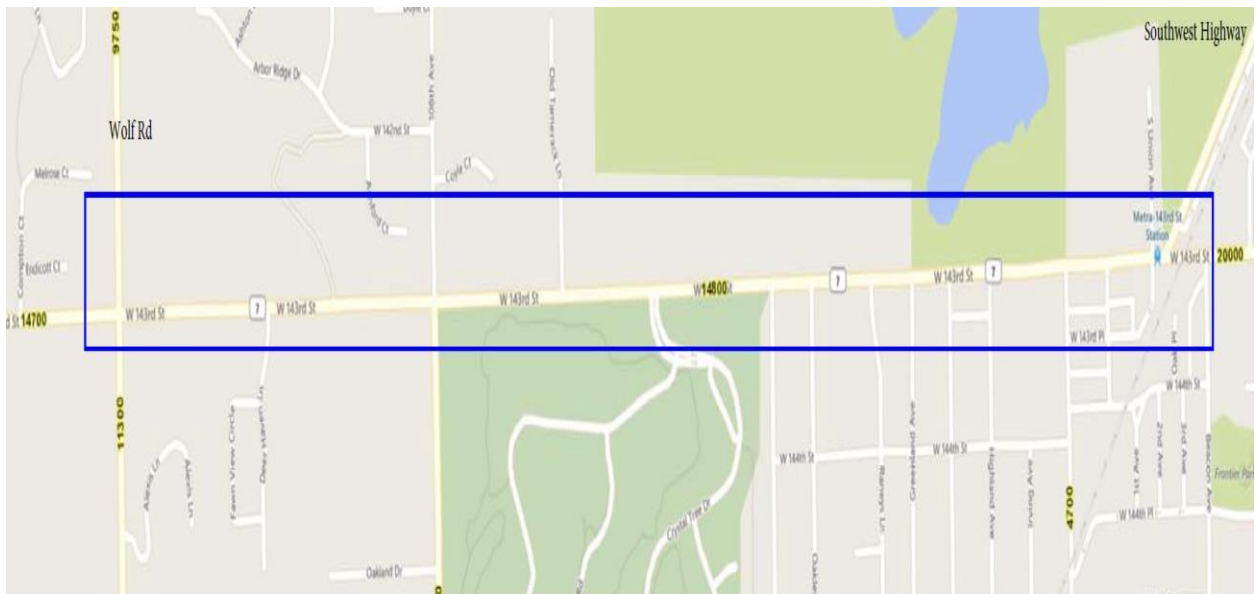
FY2021 Expenditure	\$600,000 Storm Projects \$600,000 Pond maintenance (Fernway PH 6, Oakley Ave) \$552,000 Grassland Dam Expansion
Funding Sources	Water & Sewer Fund
Estimated Effect on Annual Operating Expenditures	The village will be responsible for any additional storm water infrastructure maintenance within the improvement areas.



143rd Street from Wolf Road to Southwest Highway Improvements

Description

This project will reconstruct and widen the existing two-lane section of 143rd Street to provide two lanes in each direction separated by a median area to accommodate turning traffic. Phase I Preliminary Engineering will be completed in early 2021. Phase II Design Engineering will begin in 2021.



FINANCIAL SUMMARY

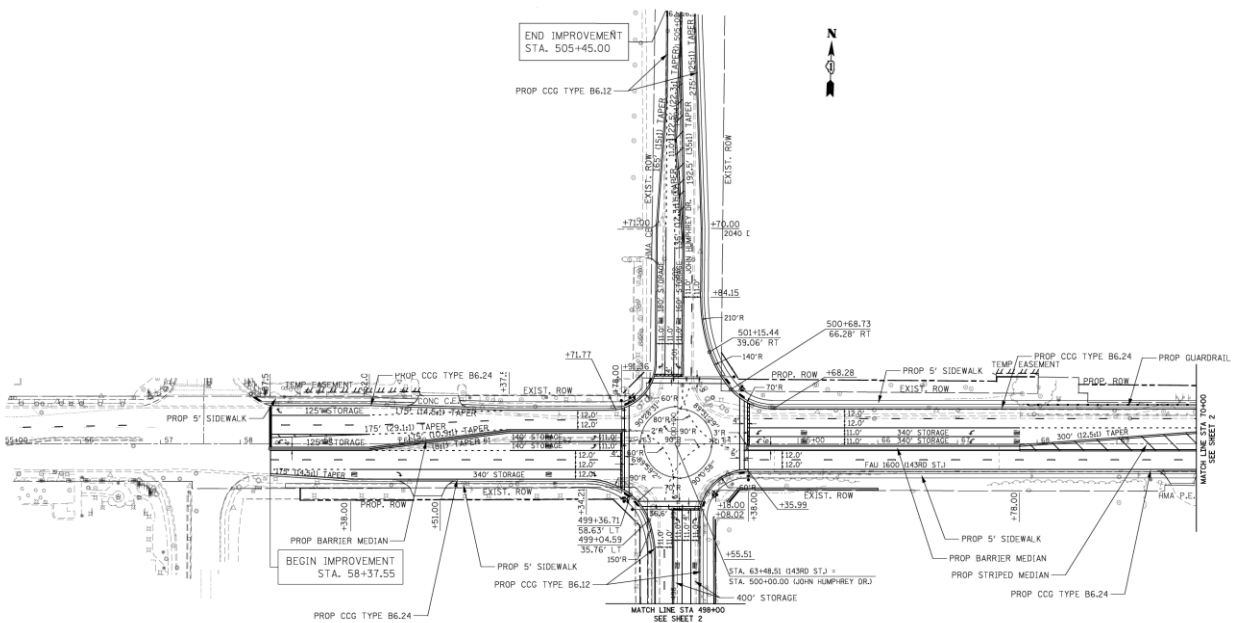
FY2021 Expenditure	\$ 1,300,000
FY2022 Expenditure	\$ 2,000,000
FY2023 Expenditure	\$ 700,000
FY2024 Expenditure	\$ 3,000,000
Funding Sources	Capital Improvement Fund & REBUILD Illinois (\$1 Million from STP & \$2.6 million from REBUILD IL)
Estimated Effect on Annual Operating Expenditures	IDOT maintained roadway but repair and maintenance costs for the roadway lighting and multi-use path will be the Village’s responsibility.



143rd Street and John Humphrey Drive Improvements

Description

The purpose of this project is to improve the intersection capacity at 143rd Street and John Humphrey Drive. The project will add left turn lanes on 143rd Street and right turn lanes on John Humphrey Drive. The land bridge under the eastern approach would be rebuilt to address the ongoing settlement issue on 143rd Street. Pedestrian facilities will be upgraded with the project as well. Phase I Preliminary Design Engineering will be completed by December 2020. Phase II Design Engineering will begin in 2021.



FINANCIAL SUMMARY

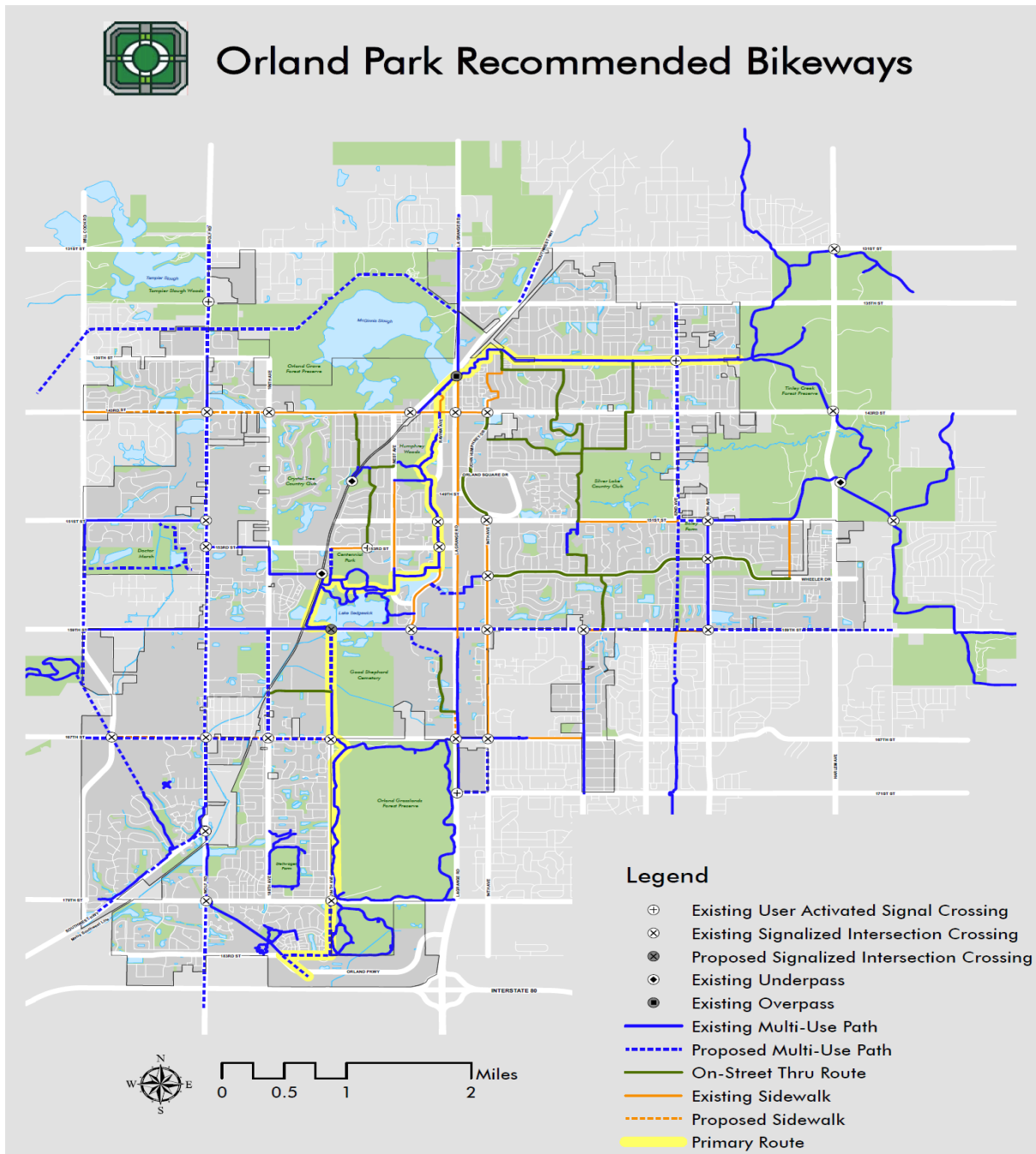
FY2021 Expenditure	\$560,000
FY2022 Expenditure	\$340,000
Funding Sources	Capital Improvement Fund (\$640,000 in STP-L funds)
Estimated Effect on Annual Operating Expenditures	Reduced impact on operating expenditures for on-going repair & maintenance costs for the roadway.



Bike/Pedestrian Path Enhancements

Description

Purpose of this project is to fund engineering design and construction for strategic multi-use path locations that will enhance the existing Village network.





Bike/Pedestrian Path Enhancements

FINANCIAL SUMMARY

FY2021 Expenditure	\$680,000
Funding Sources	Capital Improvement Fund (ITEP Funding Requested \$407,000)
Estimated Effect on Annual Operating Expenditures	Upon completion of construction the Village Public Works Department will maintain new multi-use paths.



Centennial Park Aquatic Center (CPAC) – Multiple Projects

Description

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



VGBA Upgrade to Lazy River: Modernize the drain and grate covers to comply with the Federal requirements outlined in the Virginia Graeme Baker Pool & Spa Safety Act (P&SS Act, also referred to as the VGBA). The aim of the VGBA upgrade program is to reduce the occurrences of entanglements and suction entrapments. This project will eliminate raised covers and install VGBA compliant covers. All drains will be converted to a flat drop in style which also reduces toe injuries. This project will also include new hydrostatic pressure relief valves. This is the third VGBA project the Village has planned for since 2019. Engineering plans are complete, contractor selection is being finalized, however the IDPH permit required to begin work has not yet been issued due to setbacks attributable to COVID-19. As such, work on this project is scheduled to be completed before CPAC opens in the spring 2021.

Sump Pit Installation off Zero Depth Pool: The existing sump pump is original to CPAC (30+ years old), is in poor condition and is in a continual state of needing repairs. The proposed new equipment would be an upgrade to a more efficient and reliable pump.

Zero Depth Leak Repair: Subsurface leaks are a frequent occurrence at CPAC, as the facility was constructed on unstable ground. A leak near the zero depth pool has been identified and is scheduled



to be repaired in 2021. Additional leaks may be located during the process. Any realized savings from the zero depth leak repair will be allocated to yet unidentified leak repairs.

Caulking of the Zero Depth Pool Decking: Caulk on the concrete deck of the zero depth pool at CPAC has never been replaced. The proposed project would remove and replace caulking between the expansions joints throughout the zero depth pool deck. In 2020, all (3) pools were re-caulked to ensure the integrity of the concrete decks, decrease water penetration that could cause tripping hazards, and to improve aesthetics. This project would complement and build off of the work complete in 2020.

Vertical Turbine Replacement: Replace vertical turbines. A vertical turbine pump is a specialized centrifugal pump designed to move water in a desired direction. Fully updated hydraulics and mechanical designs make these pumps highly efficient, cost effective and low maintenance. This project will improve efficiency of the pump system and reduce long-term maintenance issues. Engineering plans are complete, contractor selection is being finalized, however the IDPH permit required to begin work has not yet been issued due to setbacks attributable to COVID-19. As such, work on this project is scheduled to be completed before CPAC opens in the spring 2021.

Elevated Walkway Repairs over Lazy River: A structural report completed in 2017 advised repairs to be conducted, including replacement of all fiberglass stairs and platforms on the elevated walkway with concrete with an anti-slip finish. Work on this project began in the fall 2020, however the contractor encountered supply chain and scheduling issues attributable to COVID-19 and was unable to make substantial progress on the project. Work on the project will carry on through the winter, weather permitting; and is scheduled to be completed before CPAC opens in the spring 2021.

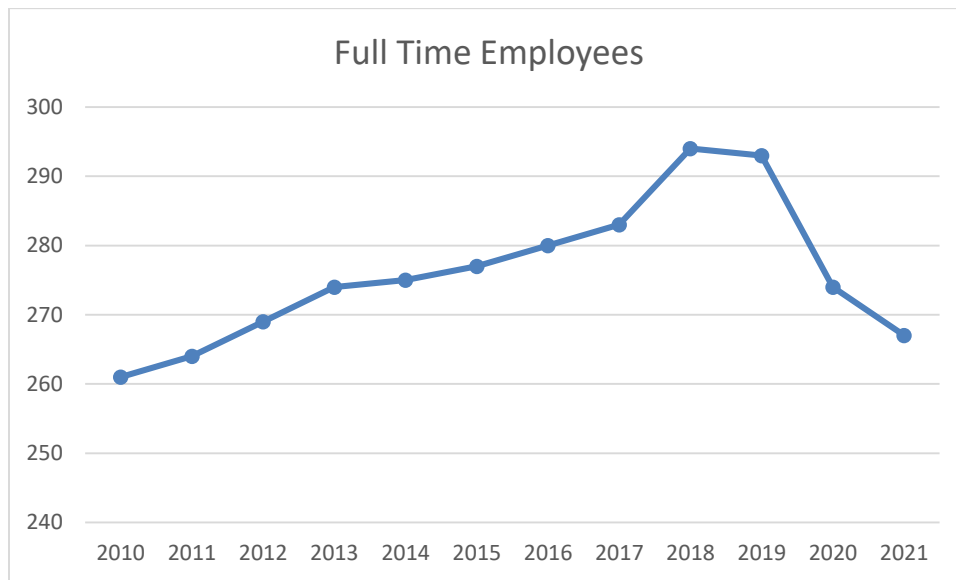


FINANCIAL SUMMARY

FY2021 Expenditure	\$377,762
Funding Sources	Recreation and Parks
Estimated Effect on Annual Operating Expenditures	Reduced impact on operating expenditures for on-going maintenance costs.



The Village's personnel and benefit costs increased significantly from FY2011 to FY2018 as full-time positions grew from 261 in FY2010 to 294 in FY2018 (see chart below). Annual salary, health insurance, and pension cost increases also contributed to the significant increase in personnel and benefit costs. Based upon these trends and their impact on the Village's long term financial health, the Village Board approved two separate early retirement incentive programs – the Voluntary Retirement Incentive Program and the IMRF ERI with Voluntary Retirement Incentive Program.



The Voluntary Retirement Incentive Program ran from June 30, 2018 thru June 30, 2019; the IMRF ERI with Voluntary Retirement Incentive Program ran from June 30, 2019 thru June 30, 2020. Twenty-eight (28) Village employees qualified for only the first program and forty-nine (49) Village employees qualified for the 2nd or both programs. A total of forty-six (46) employees took advantage of these programs.

In addition to offering the retirement incentives, the Village Board reduced the full-time head count by a total of seven (7) positions in FY2021 after a reduction during 2020 of nineteen (19) positions.

Employee Benefit Changes and Estimates

The Village's medical/RX plan is self-funded and is administered by an insurance carrier in order to provide the appropriate medical networks and administrative services. Proposals for the FY2021 medical/RX insurance renewal were based on the carriers' estimations of the Village's expected claims for the year, stop loss coverage, and run-in claims. BlueCross BlueShield of Illinois presented the most competitive proposal resulting in an 0.91% increase in premium equivalents. The BlueCross BlueShield proposal accounts for expected claims, stop loss coverage, Affordable Care Act (ACA) fees and a general health insurance reserve. The Village accepted the BlueCross BlueShield proposal and will continue maintaining the current HDHP/HSA, Silver PPO, Gold PPO and HMO plans for union employees, as well as adding a Blue Advantage HMO and eliminating the HMO Illinois and Gold PPO options for non-union employees. The total fiscal year 2021 budget for health, vision, dental, and life insurance is \$4,972,821, plus an additional \$365,485 for retiree health insurance for a total of \$5,338,306.

Effective January 1, 2012, employees belonging to the International Union of Operating Engineers, Local 399 (IUOE) no longer participate in the Village's medical insurance plan and instead participate in the



IUOE Local 399 Health and Welfare Fund. There are 26 employees in the IUOE bargaining unit. As outlined in the agreement, IUOE Local 399 Health and Welfare Trust Fund will invoice the Village on a monthly basis for covered members. The FY2021 budget includes \$364,975 for insurance expenses for the IUOE bargaining unit employees.

Non-union employee premium contributions continue to be based on a percentage of the overall premium cost and participation by the employee and their spouse in annual biometric screenings. These contributions are as follows for each medical plan offering: 8% for HDHP/HSA, 10% for Blue Advantage HMO, and 25% to 30% for PPO Silver.

Employees in the Metropolitan Alliance of Police will make contributions in 2021 depending on the insurance plan. Employees in HMO Advantage pay based on a fixed dollar amount, but will change to 10% in 2022 and 2023. Employees in PPO Silver will contribute 17% of premium rates in 2021, 19% in 2022, and 20% in 2023. Employees in the High Deductible Health Plan will contribute 6% in 2021, 7% in 2022, and 8% in 2023.

Employees in IBEW union will continue to pay 10% for HMO Blue Advantage, 25% for Employee PPO Silver coverage, 30% for employees plus dependents for PPO Silver, and 7% for High Deductible Health Plan (increasing in following years to 8.5%, 9.5% and 10%).

Employees in the AFSCME, Deputy Chief and Commanders (DCC), and Police Supervisors (OPPSA) groups will make employee contributions based on flat rates that are outlined in the collective bargaining agreements. These rates also include a wellness incentive rate for those employees that participate in the biometric screening. Each of the unions' collective bargaining agreements expired on April 30, 2019 and are currently being renegotiated. Adjustments to the employee share of premium costs will be proposed by the Village during negotiations.

In addition, employees who do not participate in the free biometric screening, the employee's monthly medical insurance premium share will be increased by a flat dollar amount, depending on the plan in which they participate as follows:

	HMO-IL	Blue Advantage HMO	HDHP	PPO Silver
AFSCME, DCC, OPPSA	\$60		\$55	\$75
Non-union, MAP, IBEW		\$36	\$55	\$75



<u>Department/Division</u>	<u>FY2019</u>	<u>FY2020</u>	<u>FY2021</u>
Village Manager	5	4	4
Village Clerk	3	1	1
Communications & Marketing	2	1	1
Human Resources	3	2	3
Finance *	10	9.5	8
Finance - Water	2	2	2
Officials	1.23	1.23	1.23
Department of Information Technology	6	5	4
Development Services - Administration	6	5	5
Development Services - Building	10	8	7
Development Services - Planning	4	4	3
Development Services - Economic Development	0	0	1
Engineering Programs & Services	3	3	4
Public Works - Administration	5.15	4.75	4.6
Public Works - Streets	19	19	20
Public Works - Transportation	1	0	0
Public Works - Vehicle and Equipment *	6	5.5	3
Public Works - Water and Sewer	21.85	21.25	21.4
Natural Resources & Facilities Operations	8	8	14
Police	128.5	129.5	129.5
ESDA	1.5	0.5	0.5
Recreation - Administration	23	21	20
Recreation - Parks	15.25	15.25	7
Recreation - Centennial Pool	0.75	0.75	1
Recreation - Special Recreation	0	0	0
Museum	0.77	0.77	0.77
Civic Center	1	1	1
TOTAL ALL DEPARTMENTS/DIVISIONS	287	273	267

* One position eliminated as of June 30, 2020

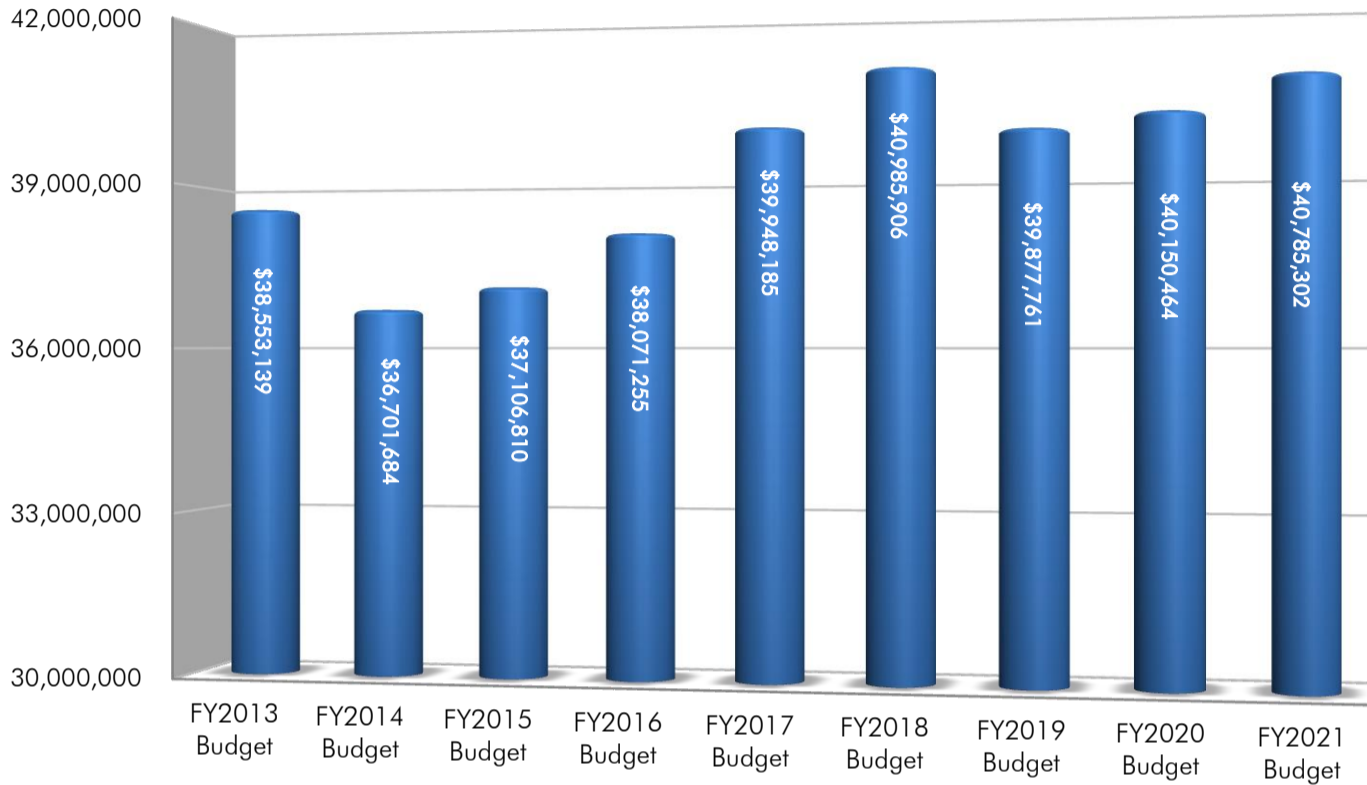


Department/Division	FY2019	FY2020	FY2021
Village Manager	0	1	1
Village Clerk	2	2	2
Communications & Marketing	0	0	2
Human Resources	1	1	1
Finance	5	4	4
Officials	2	2	1
Department of Information Technology	4	2	2
Development Services - Administration	0	0	2
Development Services - Building	4	4	2
Development Services - Planning	1	2	1
Development Services - Economic Development	0	0	0
Engineering Programs & Services	1	2	2
Public Works - Administration	1	1	0
Public Works - Streets	5	5	6
Public Works - Transportation	2	2	2
Public Works - Vehicle and Equipment	0	0	0
Public Works - Water and Sewer	12	12	12
Natural Resources & Facilities Operations	5	5	13
Police	65	65	62
Recreation - Administration	50	48	43
Recreation - Programs	106	106	91
Recreation - Athletics	59	58	49
Recreation - Centennial Pool	224	224	224
Recreation - Sportsplex	113	108	116
Recreation - Special Recreation	73	72	81
Museum	0	0	0
Civic Center	11	11	10
TOTAL ALL DEPARTMENTS/DIVISIONS	746	737	729



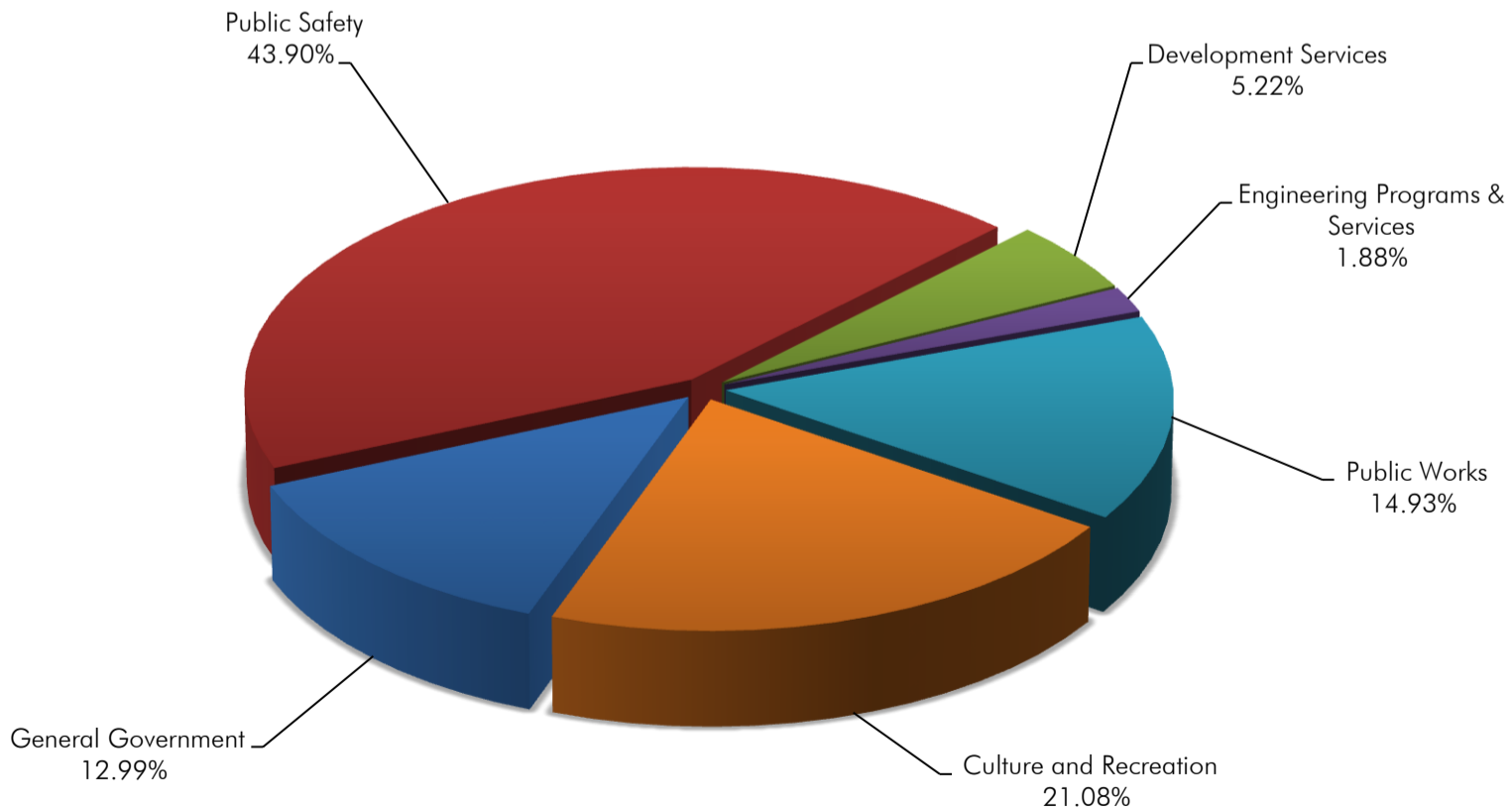
The following graph illustrates the Village's total budgeted salary and benefit costs for FY2013 - FY2021.

Total Salary and Benefit Costs



The following chart depicts the percentage of total budgeted salary and benefits by function for FY2021.

Salary and Benefit Costs by Function FY2021



General Fund

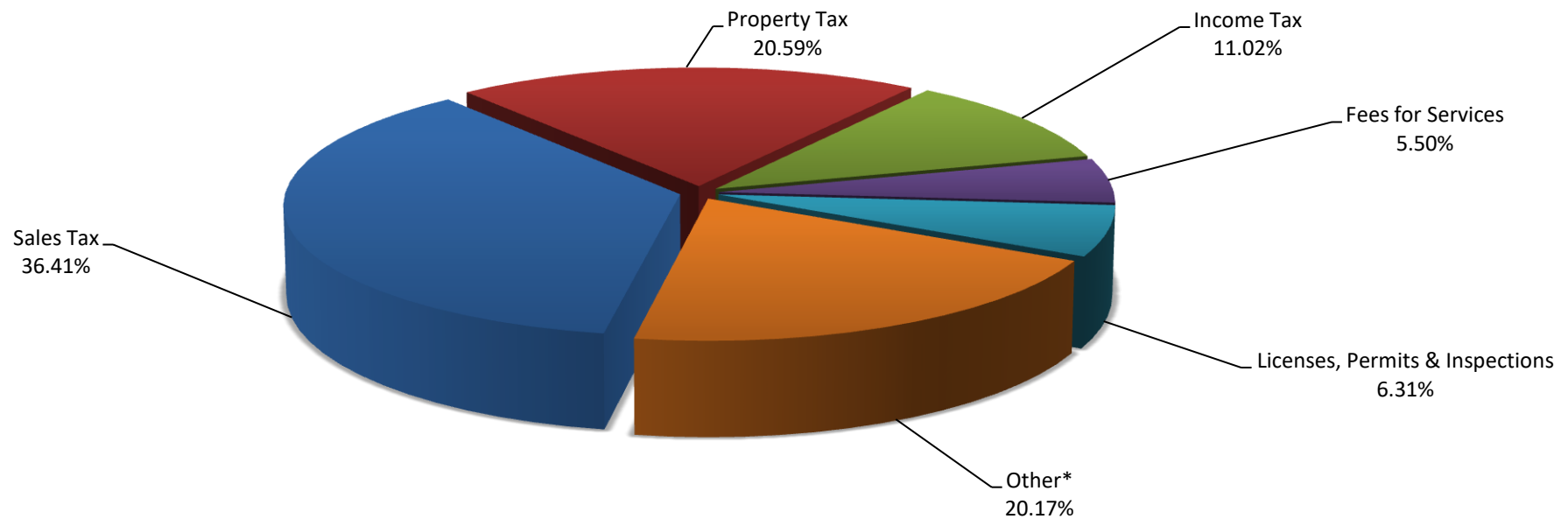
**Budget
Fiscal Year 2021**



The General Fund reflects the operations of the following departments:

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

The General Fund contributes \$51,522,686, or 34.08%, to the Village of Orland Park's total \$151,200,755 revenue budget and accounts for \$53,759,614, or approximately 29.96%, of the total \$179,243,212 expenditure budget.

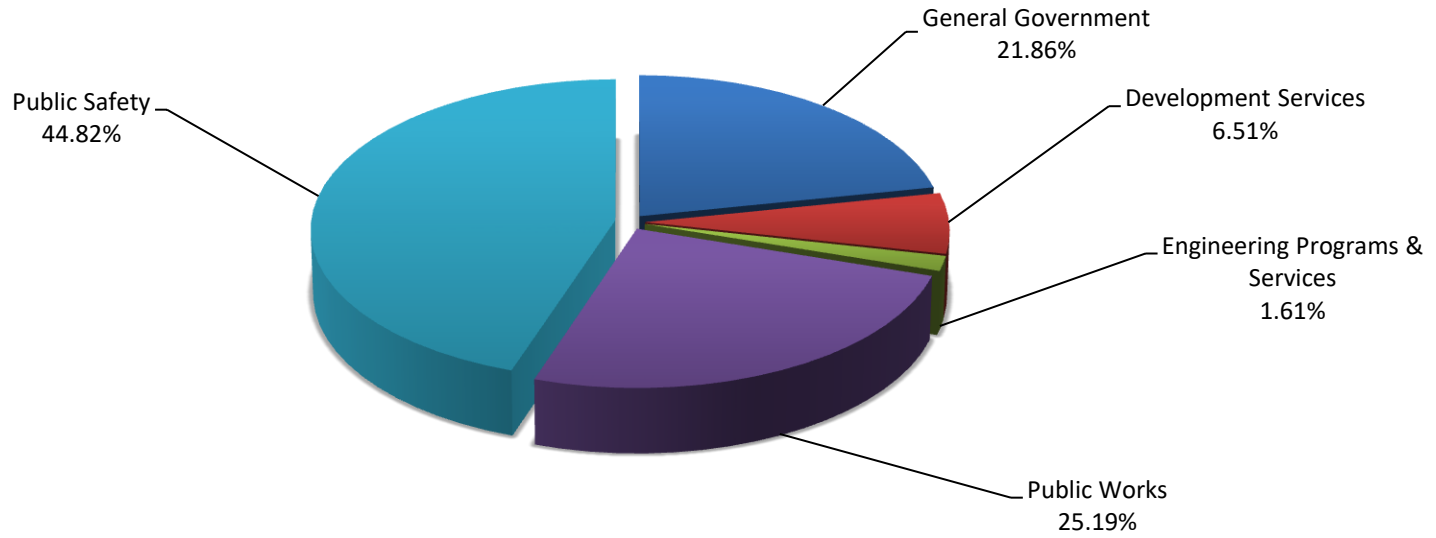


*Other category includes Fines & Penalties, Interest Income, Road & Bridge Tax, Fees by Agreement, Miscellaneous, Recreation Fees-Special Events, Other Taxes, Transfer from Other Funds and Grants & Reimbursements.

	FY2018 Actual	FY2019 Actual	FY2020 Adopted Budget	FY2020 Amended Budget	FY2021 Budget
Sales Tax	\$ 20,704,656	\$ 20,923,004	\$ 20,802,850	\$ 20,802,850	\$ 18,760,872
Property Tax	8,185,401	9,330,320	10,906,584	10,906,584	10,607,637
State Income Tax	7,209,066	6,090,733	8,138,360	8,138,360	5,675,700
Other Taxes	1,587,261	3,733,501	1,649,700	1,649,700	4,253,431
Road and Bridge Tax	367,594	385,378	424,682	424,682	428,929
Fees for Services	2,909,515	2,960,621	3,130,183	3,130,183	2,836,183
Licenses	827,136	1,687,886	952,350	952,350	1,792,850
Permits	663,963	658,647	580,431	580,431	771,431
Inspections	647,984	575,410	624,760	624,760	687,730
Grants & Reimbursements	299,858	347,883	348,380	713,499	572,121
Fines and Penalties	1,224,225	1,155,277	1,510,000	1,510,000	1,075,000
Interest Income	381,134	549,804	137,901	137,901	240,716
Fees by Agreement	16,600	20,400	20,000	20,000	18,000
Recreation Fees - Special Events	249,221	460,588	429,530	458,830	541,110
Miscellaneous	519,922	599,884	638,893	636,393	649,000
Line of Credit Proceeds	-	-	400,000	400,000	-
Interfund Transfer from Motor Fuel Tax Fund	1,404,021	1,433,367	1,947,676	1,947,676	1,947,676
Interfund Transfer from Home Rule Sales Tax Fund	3,191,910	2,806,919	2,484,300	2,484,300	664,300
Interfund Transfer from Insurance Fund	29,523	97,477	-	-	-
Total Revenue	\$ 50,418,990	\$ 53,817,099	\$ 55,126,580	\$ 55,518,499	\$ 51,522,686



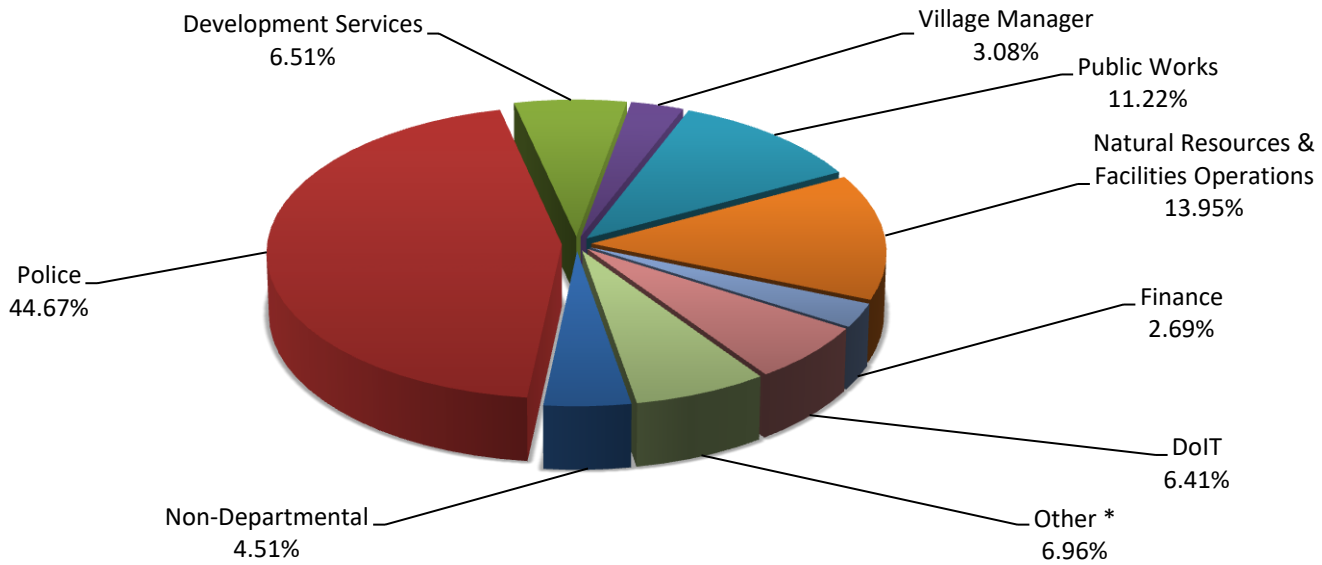
General Fund Expenditure Summary by Function



	FY2018 Actual	FY2019 Actual	FY2020 Adopted Budget	FY2020 Amended Budget	FY2021 Budget
General Government	\$ 16,452,555	\$ 18,527,468	\$ 21,797,794	\$ 18,835,563	\$ 11,751,211
Development Services	2,605,156	2,339,855	2,396,472	2,213,552	3,501,986
Engineering Programs & Services	641,166	603,492	624,731	751,878	866,013
Public Works	9,789,880	8,467,970	6,805,951	11,571,117	13,543,479
Public Safety	20,523,156	20,714,289	22,748,866	23,119,578	24,096,925
Total Expenditures	\$ 50,011,913	\$ 50,653,073	\$ 54,373,814	\$ 56,491,688	\$ 53,759,614



General Fund Expenditure Summary by Department

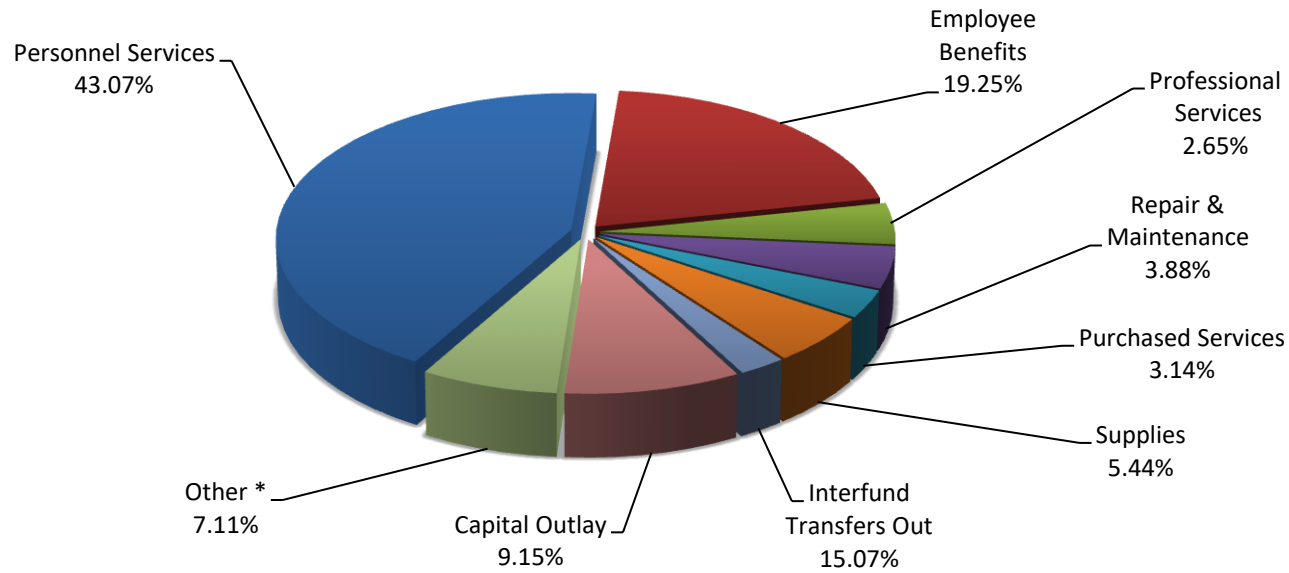


*Other includes Human Resources, Village Clerk, Communications & Marketing, Officials, Commissions & Special Events, Engineering Programs & Services, Grounds Maintenance and ESDA

	FY2019 Actual	FY2020 Adopted Budget	FY2020 Amended Budget	FY2021 Budget
Non-Departmental **	\$ 11,790,441	\$ 9,736,917	\$ 9,568,672	\$ 2,424,594
Village Manager	1,415,286	1,597,170	1,695,519	1,654,930
Village Clerk	381,472	178,366	175,546	179,758
Communications & Marketing	187,287	87,825	212,825	554,062
Human Resources ***	-	-	-	585,103
Finance	1,440,066	1,601,521	2,064,217	1,446,102
Officials	470,294	478,074	480,007	403,063
Commissions & Special Events	624,383	812,513	878,322	1,059,742
Department of Information Technology	2,218,239	3,149,495	3,760,455	3,443,857
Development Services	2,339,855	2,396,472	2,213,552	3,501,986
Engineering Programs & Services	603,492	624,731	751,878	866,013
Public Works	5,634,409	6,805,951	7,133,970	6,030,308
Natural Resources & Facilities Operations	2,681,686	4,013,094	4,255,826	7,501,971
Grounds Maintenance	151,874	142,819	181,321	11,200
Police	20,659,393	22,679,535	23,050,247	23,708,232
Police Information Technology **	-	-	-	307,558
ESDA	54,896	69,331	69,331	81,135
Total Expenditures	\$ 50,653,073	\$ 54,373,814	\$ 56,491,688	\$ 53,759,614

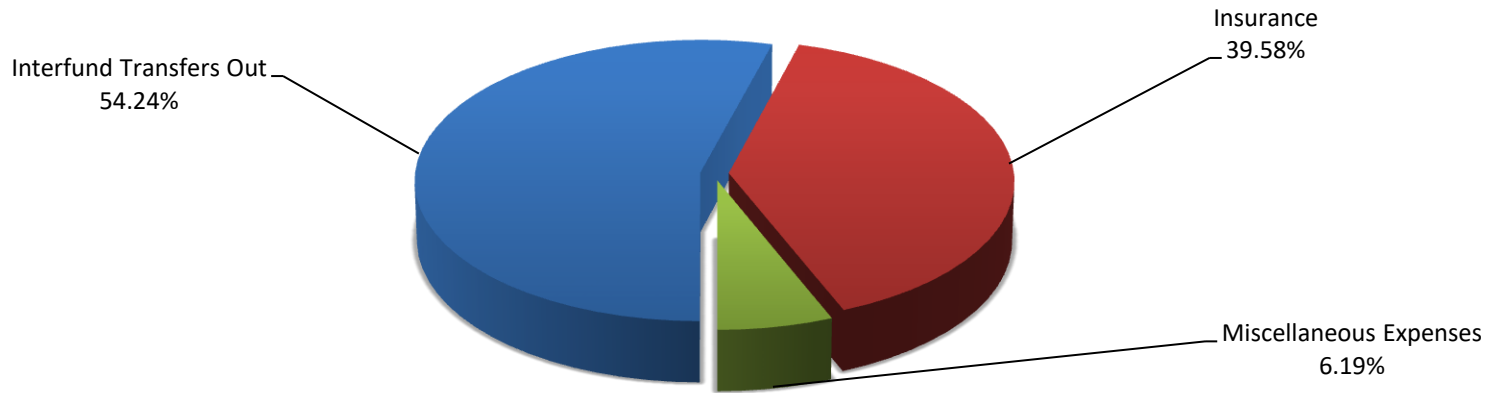
** Many budgeted expenditures were reallocated to the appropriate operating department in 2021

*** Broken out in 2021



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

	FY2018 Actual	FY2019 Actual	FY2020 Adopted Budget	FY2020 Amended Budget	FY2021 Budget
Personnel Services	\$ 22,791,160	\$ 22,220,056	\$ 23,141,936	\$ 23,064,232	\$ 23,152,214
Employee Benefits	9,588,507	9,343,527	10,589,646	10,353,694	10,952,517
Employee Reimbursements	331,426	307,668	419,745	441,324	474,209
Credit, Collection & Bank Charges	142,982	145,094	42,000	42,000	140,000
Professional Services	1,395,736	1,582,386	1,866,155	2,745,255	2,478,807
Utilities	449,917	446,820	444,131	443,131	662,757
Purchased Services	1,079,537	1,371,532	1,328,805	1,752,237	1,690,547
Repair and Maintenance	2,145,275	1,701,106	3,670,258	3,350,966	2,505,290
Rent	93,070	130,824	179,468	190,139	222,330
Insurance	1,035,663	1,129,828	1,070,470	1,070,470	1,335,142
Supplies	1,930,380	1,734,389	2,756,461	3,750,624	2,925,240
Capital Outlay	985,945	1,253,615	1,232,000	1,356,994	4,918,694
Miscellaneous Expenses	1,051,715	940,903	1,068,207	1,488,659	986,867
Interfund Transfers Out	6,990,600	8,345,325	6,564,532	6,441,963	1,315,000
Total Expenditures	\$ 50,011,913	\$ 50,653,073	\$ 54,373,814	\$ 56,491,688	\$ 53,759,614



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

	FY2018 Actual	FY2019 Actual	FY2020 Adopted Budget	FY2020 Amended Budget	FY2021 Budget
Professional Services	\$ 897,769	\$ 961,516	\$ 1,090,000	\$ 1,090,000	\$ -
Employee Reimbursements	46,874	40,767	83,743	83,743	-
Interfund Transfers Out	6,990,600	8,345,325	6,564,532	6,441,963	1,315,000
Insurance	830,415	770,057	764,503	764,503	959,594
Utilities	56,271	57,590	58,544	58,544	-
Miscellaneous Expenses	969,023	892,103	990,342	943,470.00	150,000.00
Purchased Services	116,182	127,127	143,253	144,449	-
Supplies	143,749	863	-	-	-
Capital Outlay	-	450,000	-	-	-
Credit, Collection & Bank Charges	142,944	145,094	42,000	42,000	-
Total Expenditures	\$ 10,193,827	\$ 11,790,441	\$ 9,736,917	\$ 9,568,672	\$ 2,424,594

Note: In 2021 many expenditures were reallocated to the appropriate operating department.



DEPARTMENT MISSION:

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

DEPARTMENT FUNCTIONS:

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

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

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

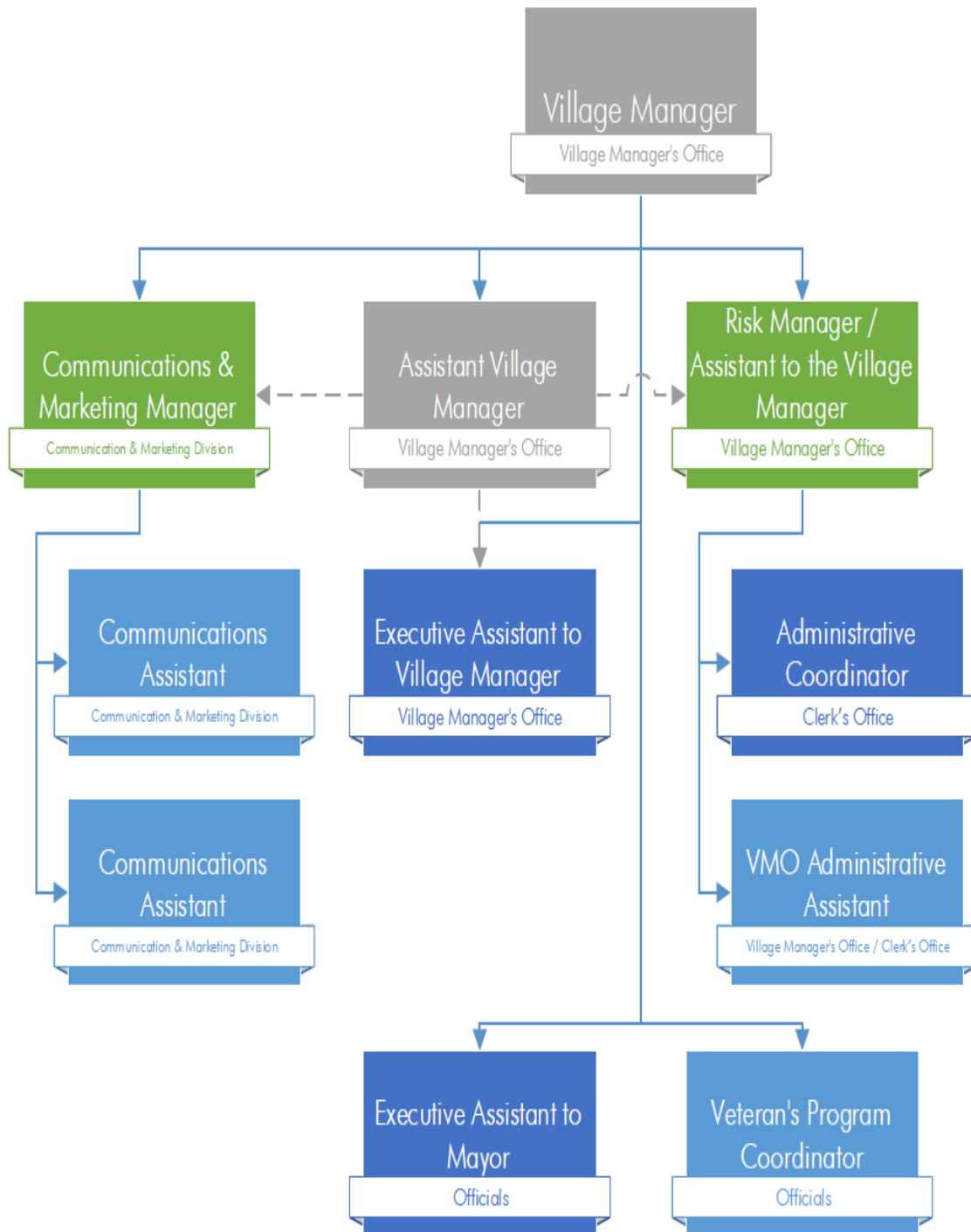
The Village Manager's office staff performs a variety of tasks in numerous specialty fields; some of these tasks are listed below.

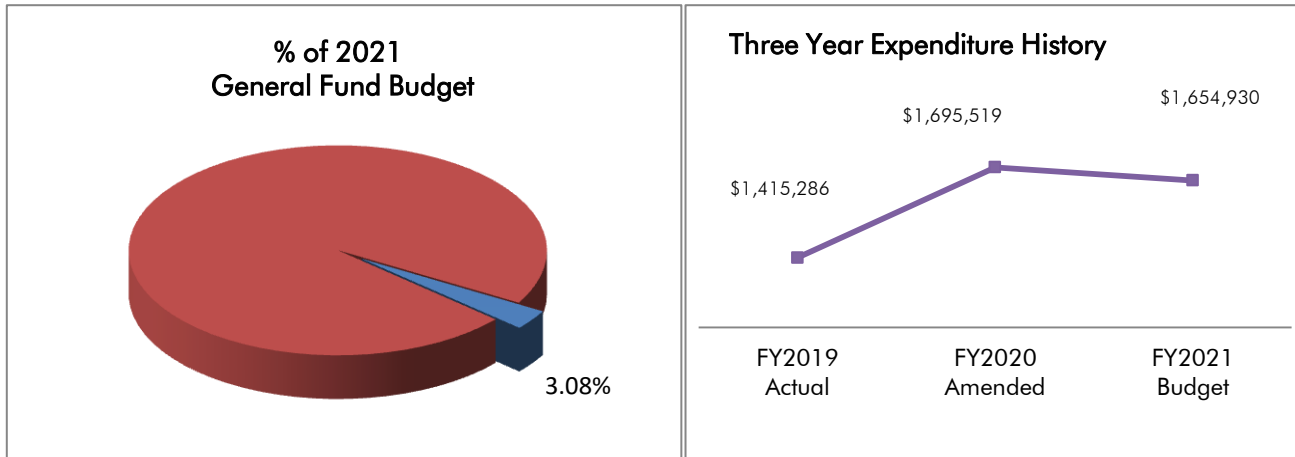
- Provides the Mayor and Board of Trustees relevant and timely information and advice, as necessary, to evaluate and make policy decisions.
- Directs and advises departments in order to meet service levels established by the Mayor and Board of Trustees.
- Oversees the communications of the Village through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



Village Board Strategic Goal: Quality of Life						
Department Objective	Performance Measure	FY18 Actual	FY19 Actual	FY20 Target	FY20 Actual	FY21 Target
Deliver responsive and efficient service to Village residents	Percent of inquiries or complaints closed within 48 hours	n/a**	n/a**	85%	90%	95%
Enhancement Project of Reginal Water System	Percent of completion of project	n/a**	15%	20%	30%	40%
Village Board Strategic Goal: Economic Development						
Department Objective	Performance Measure	FY18 Actual	FY19 Actual	FY20 Target	FY20 Actual	FY20 Target
Assist the Village Board with policy input and direction on local/regional Economic Development Initiatives	Percentage of identified policies that are adopted	n/a**	100%	100%	100%	100%

** Not available – new initiatives introduced



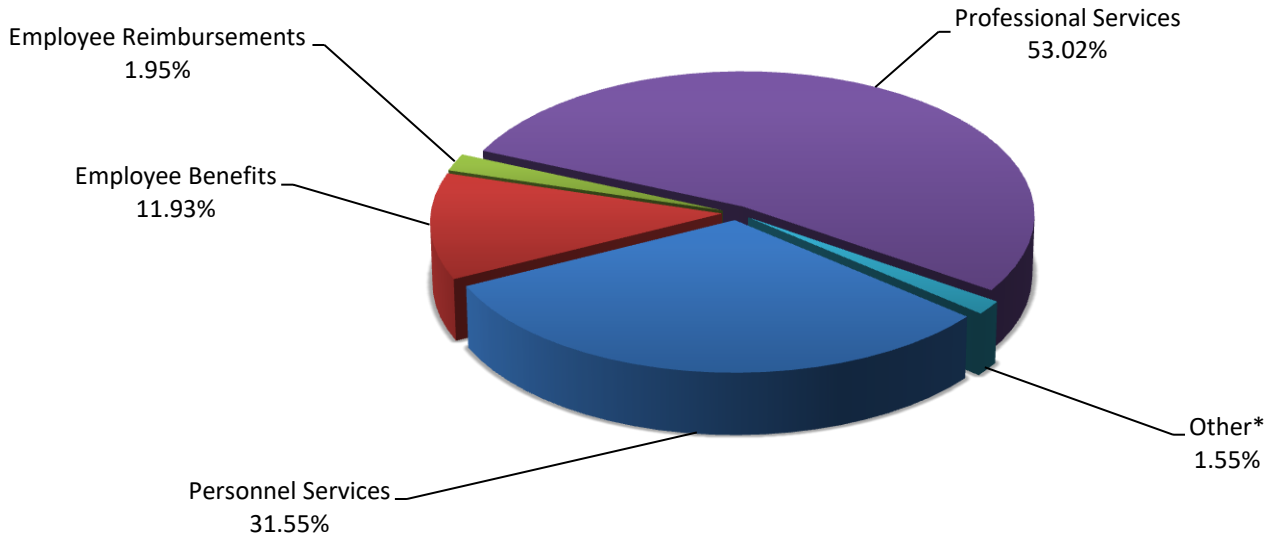


VILLAGE MANAGER BUDGETED POSITIONS

FULL TIME POSITION TITLE	FY2019	FY2020	FY2021
Village Manager	1	1	1
Assistant Village Manager	1	1	1
Assistant to the Village Manger & Risk Mangement	0	1	1
Assistant Village Manager/Development Services	1	0	0
Director *	1	1	1
Executive Assistant to Village Manager	1	0	0
Receptionist/Clerk Typist I	1	0	0
TOTAL FULL TIME PERSONNEL	5	4	4

PART TIME POSITION TITLE	FY2019	FY2020	FY2021
Administrative Assistant	0	0	1
Special Projects Manager	0	1	0
TOTAL PART TIME PERSONNEL	0	1	1

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



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

	FY2018 Actual	FY2019 Actual	FY2020 Adopted Budget	FY2020 Amended Budget	FY2021 Budget
Personnel Services	\$ 846,184	\$ 895,648	\$ 950,445	\$ 1,025,351	\$ 522,162
Employee Benefits	355,554	287,180	369,734	378,590	197,438
Employee Reimbursements	92,846	77,053	101,457	103,650	32,250
Professional Services	116,058	125,656	119,000	125,687	877,440
Utilities	9,362	3,930	7,181	7,181	3,160
Purchased Services	488	360	890	890	500
Repair and Maintenance	2,769	2,534	2,800	2,800	-
Rent	2,712	2,358	2,946	7,146	-
Insurance	4,246	12,060	7,617	7,617	6,930
Supplies	10,775	7,607	15,000	16,507	5,050
Miscellaneous Expenses	-	900	20,100	20,100	10,000
Total Expenditures	\$ 1,440,993	\$ 1,415,286	\$ 1,597,170	\$ 1,695,519	\$ 1,654,930



DEPARTMENT MISSION:

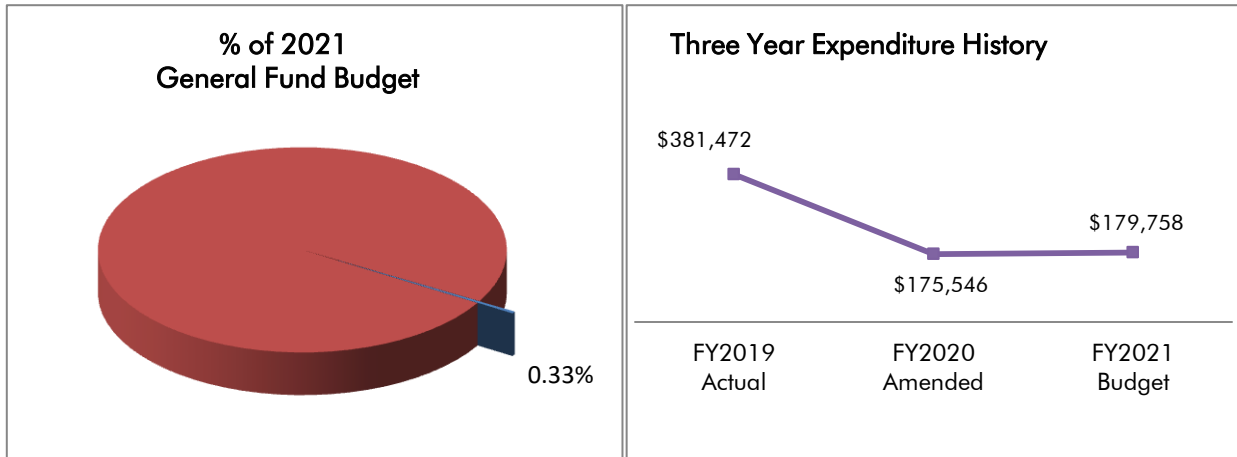
The mission of the Village Clerk’s Office is to serve the residents of the Village by ensuring complete governmental transparency and accessibility to municipal records in compliance with all state statutes, provide continued support to other Village departments by sharing information and resources and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

DEPARTMENT FUNCTIONS:

The Village Clerk’s Office is responsible for storing and preserving the original records and documents of the Village, which include, but are not limited to, recorded documents, Board and Committee minutes, ordinances, resolutions, contracts, and agreements. The Village Clerk attends all Board of Trustees and Board Committee meetings and keeps a full record of the proceedings. The Clerk’s Office publishes all ordinances and resolutions; certifies Village documents; handles bid openings and stores original bid documents; issues intersection solicitations, raffle permits and going-out-of-business licenses; processes Freedom of Information requests; updates the Village Code and Land Development Code; produces Board of Trustee and Board Committee agendas; maintains legislative tracking software; accepts voter registration, processes passport applications, conducts early voting, sends absentee applications to handicapped persons, students, and residents; and is the local election official for municipal and general elections.

Village Board Strategic Goal: Adaptation, Innovation Technology & Effectiveness						
Department Objective	Performance Measure	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Target	FY21 Target
Utilize technology to provide an efficient system for processing and archiving open records requests.	Number of FOIA requests received	1,682	1,717	1,867	1,900	2000
Utilize technology to provide an efficient system for processing and publishing agendas.	Number of Agendas Processed & Published for Board & Committee Meetings	101	105	101	55	55

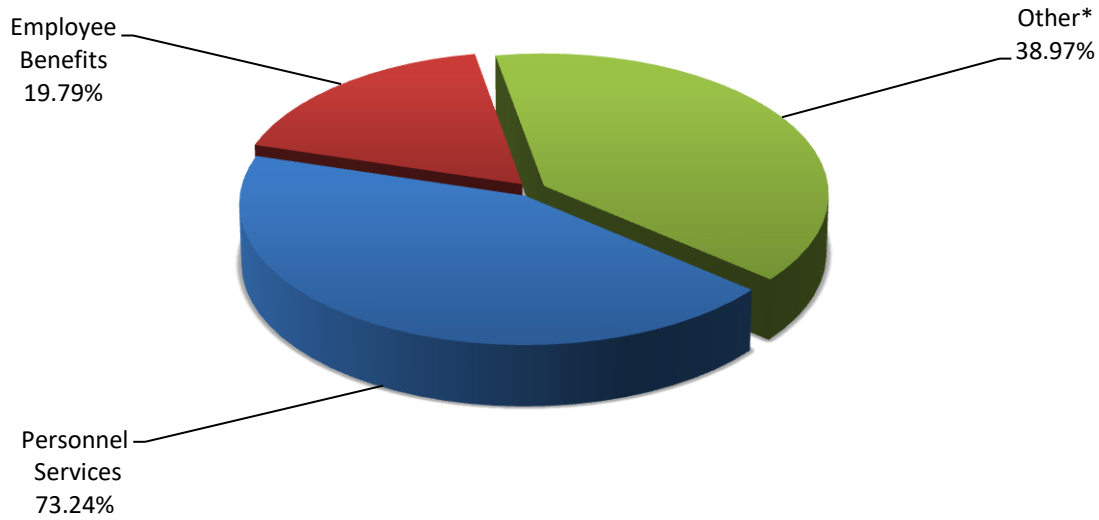
*As of December 2019 the committee structure changed from six committees to one committee decreasing the number of meetings and corresponding agendas.



VILLAGE CLERK BUDGETED POSITIONS

FULL TIME POSITION TITLE	FY2019	FY2020	FY2021
Deputy Village Clerk	1	0	0
Administrative Coordinator	1	1	1
Secretary II	1	0	0
TOTAL FULL TIME PERSONNEL	3	1	1

PART TIME POSITION TITLE			
Program Assistant/Clerk	1	1	1
Seasonal	1	1	1
TOTAL PART TIME PERSONNEL	2	2	2



* Other includes Employee Reimbursements, Utilities, Purchased Services, Insurance & Supplies

	FY2018 Actual	FY2019 Actual	FY2020 Adopted Budget	FY2020 Amended Budget	FY2021 Budget
Personnel Services	\$ 268,064	\$ 252,005	\$ 116,350	\$ 115,216	\$ 78,215
Employee Benefits	91,556	107,380	36,488	36,402	31,500
Employee Reimbursements	355	230	485	785	1,085
Utilities	3,011	3,078	4,183	4,183	500
Purchased Services	11,589	12,293	12,705	12,705	62,725
Rent	2,125	1,702	2,125	2,125	-
Repair and Maintenance	1,640	2,125	1,900	-	-
Insurance	404	1,592	360	360	1,963
Supplies	3,517	1,067	3,770	3,770	3,770
Total Expenditures	\$ 382,261	\$ 381,472	\$ 178,366	\$ 175,546	\$ 179,758



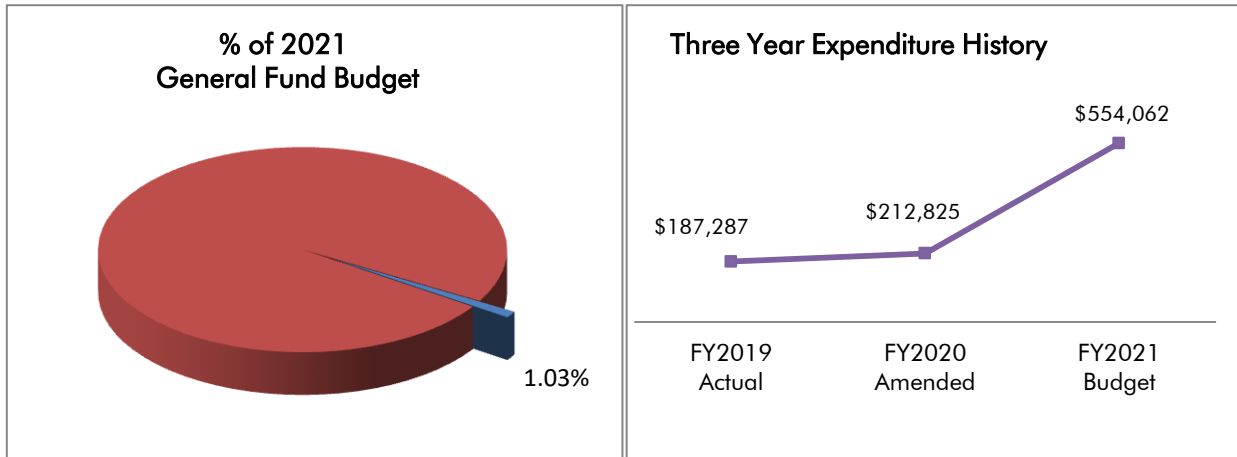
DEPARTMENT MISSION:

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

DEPARTMENT FUNCTIONS:

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

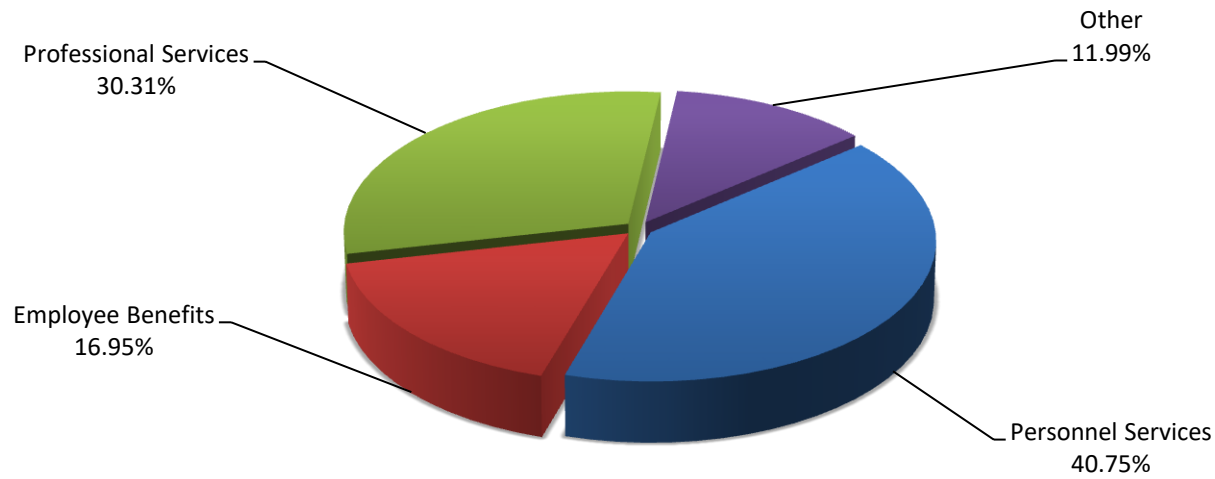
Village Board Strategic Goal: Quality of Life						
Department Objective	Performance Measure	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Target	FY21 Target
Provide timely information regarding Village initiatives and results to Village residents and stakeholders.	Number of Village publications distributed and available on-line	4	4	4	4	8
Engage residents through the use of various social engagement platforms.	Platforms utilized	5	5	5	5	6
	Number of online user engagements	50,000+	60,000+	60,000+	65,000+	70,000+



PUBLIC INFORMATION BUDGETED POSITIONS

FULL TIME POSITION TITLE	FY2019	FY2020	FY2021
Deputy Public Information Officer	1	0	0
Communications Manager	0	1	1
Communication Specialist	1	0	0
TOTAL FULL TIME PERSONNEL	2	1	1

PART TIME POSITION TITLE	FY2019	FY2020	FY2021
Communication & Marketing Assistant	0	0	2
TOTAL PART TIME PERSONNEL	0	0	2



* Other includes Employee Reimbursements and Insurance

	FY2018 Actual	FY2019 Actual	FY2020 Adopted Budget	FY2020 Amended Budget	FY2021 Budget
Personnel Services	\$ 144,923	\$ 110,118	\$ -	\$ -	\$ 148,549
Employee Benefits	72,475	53,092	-	-	61,796
Employee Reimbursements	183	1,384	250	1,450	5,650
Professional Services	7,616	18,720	76,000	144,036	110,500
Utilities	1,137	1,508	4,955	4,955	65,000
Purchased Services	109	467	340	40,840	37,100
Insurance	279	1,413	-	21,544	967
Supplies	6,931	586	6,280		124,500
Total Expenditures	\$ 233,654	\$ 187,287	\$ 87,825	\$ 212,825	\$ 554,062



DEPARTMENT MISSION:

The Human Resources Department is committed to professionally and responsibly managing the human capital of the Village. The Human Resources Department strives to recruit and retain a qualified and diverse workforce to meet the varied needs of the organization; to train and develop the workforce toward performance that exceeds community expectations; to administer the benefits provided to employees and to recognize and minimize the risk of loss associated with the provision of Village services.

DEPARTMENT FUNCTIONS:

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

The Human Resources Department includes the Human Resources Director, Assistant Director, Coordinator and a part-time seasonal intern.

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

- Plans, directs and reviews the employee resources and employee related risk management activities of the Village;
- Classifies positions, performs compensation analyses and administers the recruitment process;
- Works to modernize human resource functions and processes;
- Manages the employee benefits programs for all employees, including health, life, dental, vision and leave;
- Provides training and organizational development;
- Maintains labor relations and employee records for compliance;
- Provides leadership, participation, and support in the implementation of strategic initiatives;
- Reviews and implements standardized and systematic training programs to meet certification/safety and compliance needs, and develops guidelines for mandatory employee training;
- Develops and maintains employee policy and procedure manuals to ensure that Village procedures, policies, guidelines and programs are comprehensive, are effectively communicated, and are consistent with the Village's Value Statement and Strategic Priority Areas.



Village Board Strategic Goal: Organizational Development & Service Delivery						
Department Objective	Performance Measure	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Target	FY2021 Target
Develop efficient and effective onboarding program consistent with village strategic priority areas including a strong focus on employee values statement.	Average number of calendar days:					
	Vacancy to posting	10	10	10	10	10
	Posting to offer	36	31	37	36	36
	Offer to start date	21	21	22	21	21
Maintain positive and productive labor relations.	Turnover Rate: All full-time employees	6.73%	6.42%	14%**	6%	6%

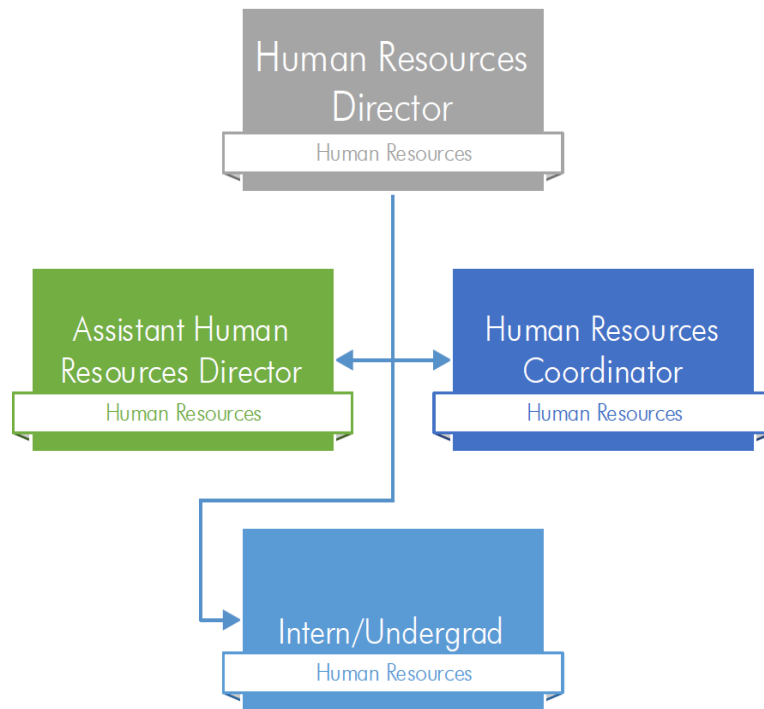
* New strategic priority introduced in 2017

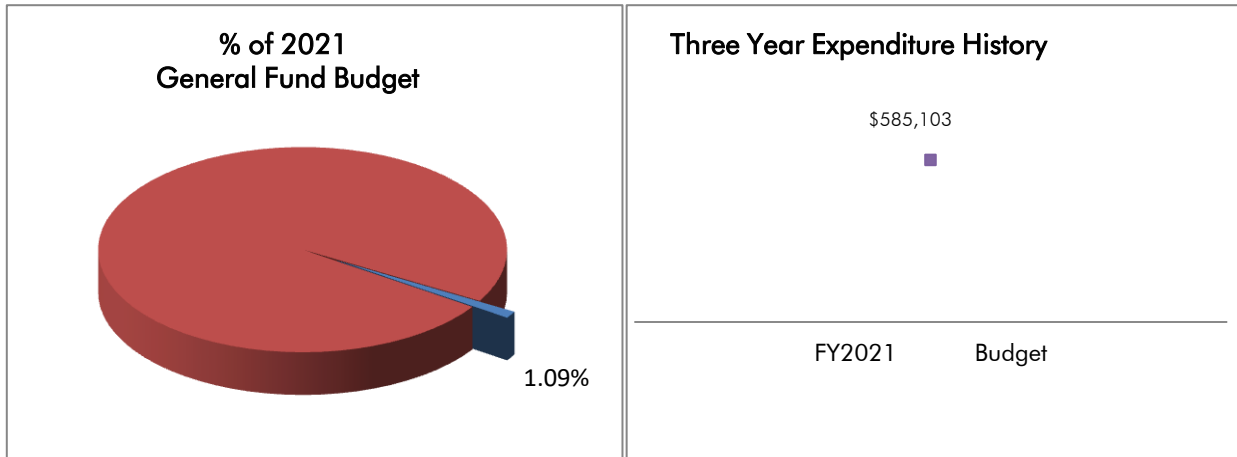
**Of the 38 full-time employees who resigned from the Village in 2019, 25 participated in the Early Retirement Incentive.

Village Board Strategic Goal: Quality of Life						
Department Objective	Performance Measure	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Target	FY21 Target
Continue employee benefit strategy of Choice, Consumerism, and Wellness.	% medical insurance premium equivalent increase / decrease	6%	-1.6%	-5.7	6%	6%
	HDHP/HSA participants	97	110	100	97	97
	Virgin Pulse Participants	116	141	150	145	145
	% of employees who participated in wellness screening to maintain wellness incentive	98%	100%	100%	100%	100%



Human Resources Organizational Chart



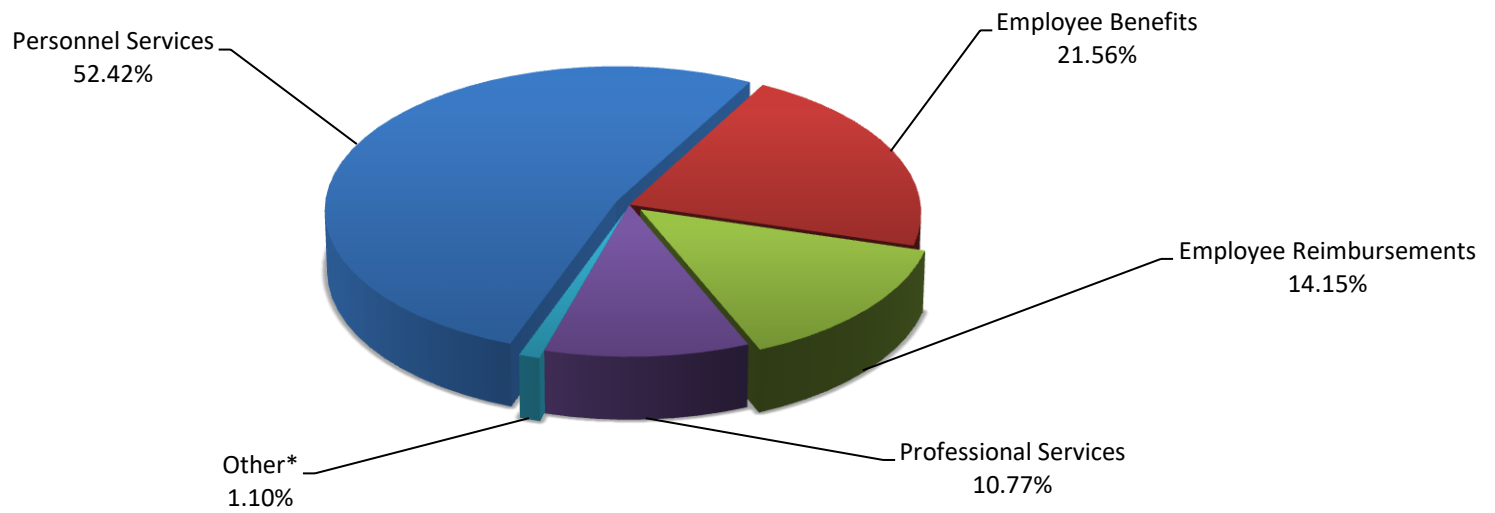


HUMAN RESOURCES BUDGETED POSITIONS

FULL TIME POSITION TITLE	FY2019	FY2020	FY2021
Human Resources Director	1	1	1
Human Resources Generalist	1	1	0
Assistant Human Resources Director	0	0	1
Human Resources Coordinator	1	0	1
TOTAL FULL TIME PERSONNEL	3	2	3

PART TIME POSITION TITLE			
Human Resources Assistant	1	1	0
Human Resources Intern	0	0	1
TOTAL PART TIME PERSONNEL	1	1	1

Note: Prior to the 2021 Budget, Human Resources was included in Village Manager.



* Other includes Supplies & Purchased Services

	FY2018 Actual	FY2019 Actual	FY2020 Adopted Budget	FY2020 Amended Budget	FY2021 Budget
Personnel Services					\$ 306,730
Employee Benefits					126,126
Employee Reimbursements					82,807
Professional Services					63,000
Purchased Services					390
Supplies					6,050
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 585,103

Note: Human Resources was broken out from Village Manager's Office starting with 2021 budget.



DEPARTMENT MISSION:

The Finance Department’s mission is to professionally and responsibly manage the financial affairs of the Village, to protect and further the Village’s strong financial reputation and to effectively and efficiently provide related support services to Village residents, as well as other operating departments of the Village. We commit to anticipate, meet and exceed the service needs of the community and fellow employees.

DEPARTMENT FUNCTIONS:

The Finance Department is the fiscal collection and control agency of the Village. The Department’s primary goal is proper management of the Village’s finances through the establishment and maintenance of effective accounting and internal control systems. The Department provides the framework for financial planning and analysis and participates in the development of sound fiscal policies.

The primary responsibilities of the Finance Department include, but are not limited to, the following:

- collection and deposit of all Village revenues,
- projecting and monitoring revenue and expenditure levels,
- paying all obligations incurred by the Village,
- administering the Village’s payroll system and processing bi-weekly payroll for Village employees,
- administering and monitoring the Village’s purchasing process,
- drafting and reviewing all Village contracts,
- maintaining the Village’s general ledger and reconciling Village bank accounts,
- providing for titles and licensing of all Village vehicles,
- compiling the Village’s annual operating and capital budgets,
- managing the Village’s funds through sound cash management and investment programs,
- adjusting various property and auto physical damage and liability claims,
- directing the annual financial statement audit,
- overseeing the issuance of Village debt, including general obligation bonds, and
- preparing the Comprehensive Annual Financial Report, the Popular Annual Financial Report and the Distinguished Budget Award Document, as well as any other regulatory financial reports that must be submitted to appropriate agencies on an annual basis.

The Water Billing/Cashiering Division of the Finance Department is responsible for the processing and distribution of accurate water/sewer/refuse bills to approximately 23,500 water/sewer/refuse customers. The customer base consists of residential and commercial, incorporated and unincorporated customers. This division is also responsible for providing friendly and prompt customer service to Village residents at the cashier’s window while receiving and processing a variety of payments, such as PACE bus passes, METRA commuter lot daily and permit parking fares, vehicle stickers, business licenses, liquor licenses, water bills, and police fines. Money owed to the Village from other agencies is also processed through the cashiers’ division. This division answers phone calls and provides customer information on an as-needed basis, and is responsible for notifying the Department of Public Works of any irregularities concerning water meters or meter readings.



Village Board Strategic Goal: Economic Development						
Department Objective	Performance Measure	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Target	FY21 Target
Track and analyze the financial impact of the redevelopment projects within the Main Street Triangle TIF District	TIF tax increment revenue received	\$1,164,100	\$1,142,400	\$1,168,266	\$1,217,600	\$1,221,812

Village Board Strategic Goal: Quality of Life						
Department Objective	Performance Measure	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Target	FY21 Target
Plan for sufficient resources to support the capital needs of the Village in a financially responsible manner	Debt per capita	\$1,385	\$1,239	\$1,110	\$1,046	\$1,070

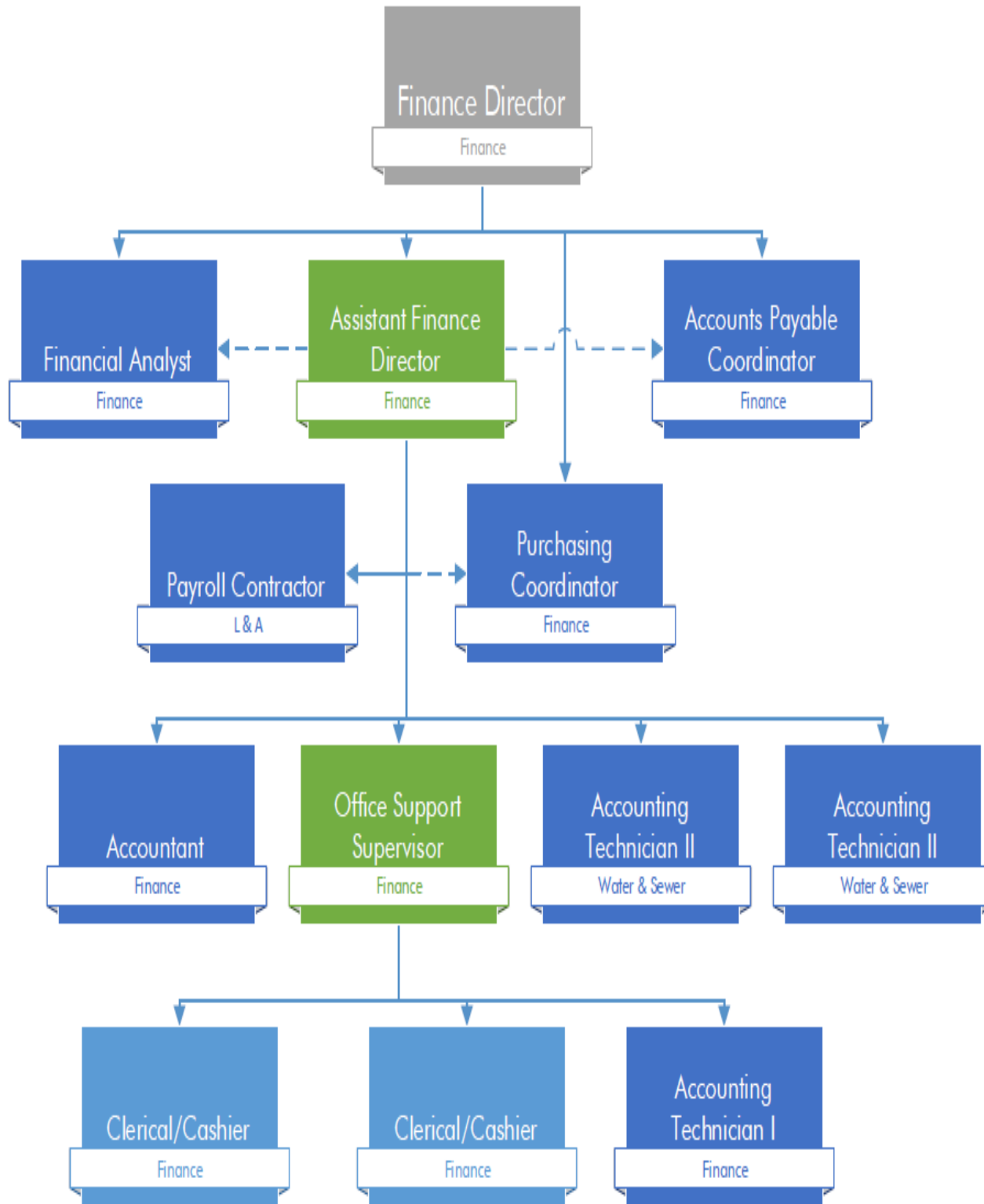
Village Board Strategic Goal: Adaptation, Innovation Technology & Effectiveness						
Department Objective	Performance Measure	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Target	FY21 Target
Improve operational efficiency by increasing the number of transactions processed electronically.	Number of electronic AP vendor payments	2,320	2,118	2,071	2,200	2,300
	Number of online water bill and vehicle sticker payments	27,814*	24,410	33,280*	29,081	36,132*
	Percent of payroll checks direct deposited	94%	98%	99% +	100%	100%

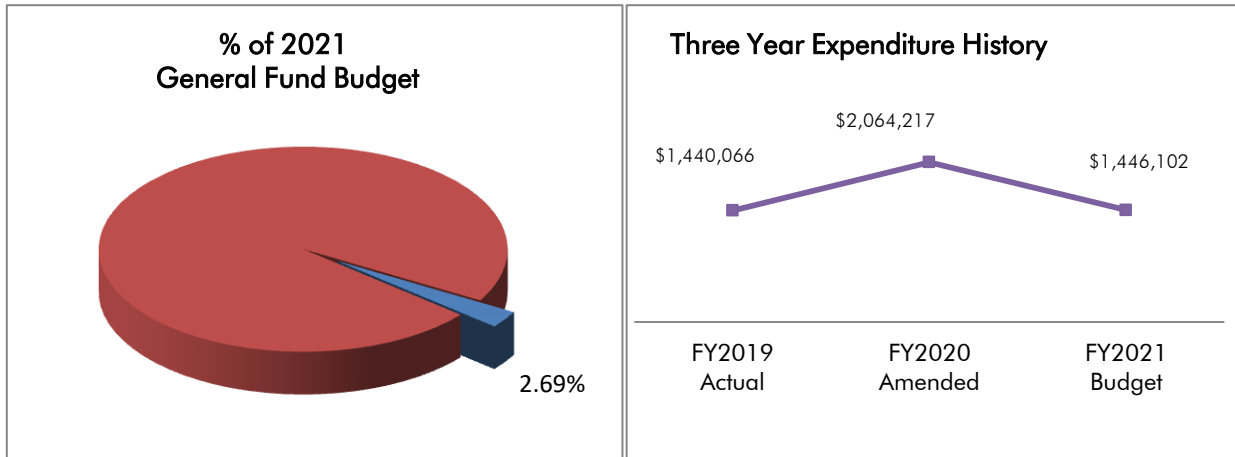
* Vehicle sticker sales occur every two years.



Village Board Strategic Goal: Fiscal Stewardship, Planning & Stability						
Department Objective	Performance Measure	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Target	FY21 Target
Continue to receive recognition for outstanding financial reporting	Receive the GFOA Certificate of Achievement for Excellence in Financial Reporting	Yes	Yes	Yes	Yes	Yes
	Receive the GFOA Distinguished Budget Presentation Award	Yes	Yes	Yes	Yes	Yes
	Receive the GFOA Popular Annual Financial Reporting Award	Yes	Yes	Yes	Yes	Yes
Continue to provide comprehensive financial management	Percent of operating revenue vs. budgeted operating revenue	98%	98%	98%	89%	>100%
	Percent of actual operating expenditures vs. budgeted operating expenditures	92%	90%	90%	92% (est) **	<100%

** Subject to change based on final FY2020 audited amounts

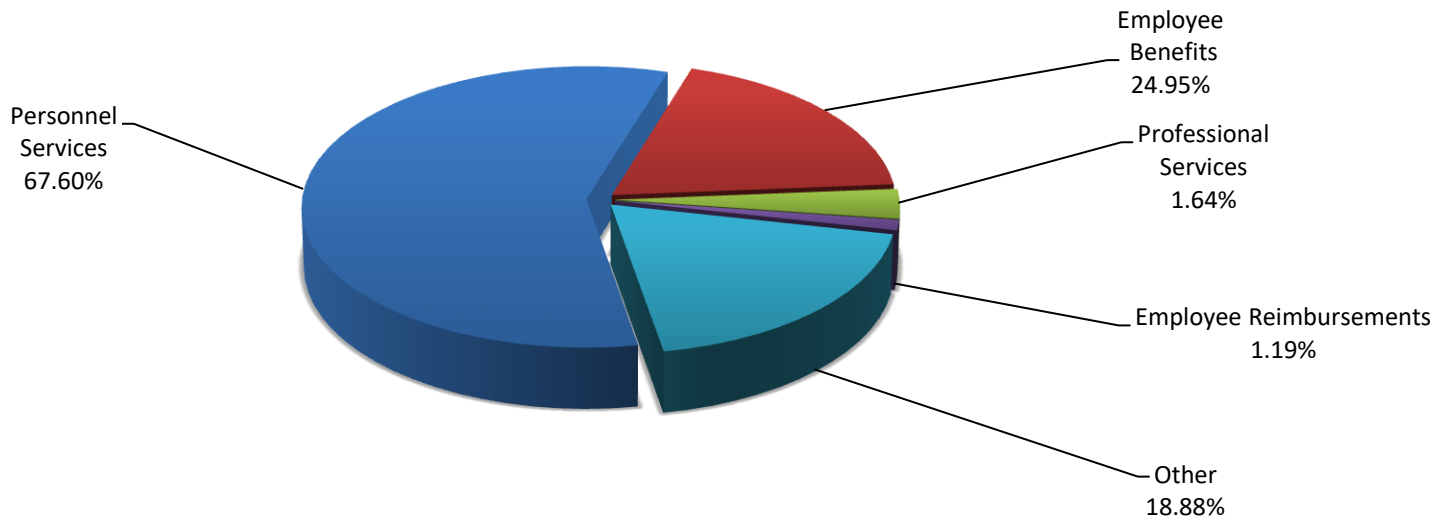




FINANCE DEPARTMENT BUDGETED POSITIONS

FULL TIME POSITION TITLE	FY2019	FY2020	FY2021
Director of Finance	1	1	1
Assistant Finance Director	1	1	1
Purchasing Administrator	1	1	0
Purchasing Coordinator	1	1	1
Office Support Supervisor	1	1	1
Financial Analyst	1	1	1
Payroll Administrator - Partial Year	1	0.5	0
Accounts Payable Coordinator	1	1	1
Accountant	1	1	1
Accounting Technician II	1	1	1
TOTAL FULL TIME PERSONNEL	10	9.5	8

PART TIME POSITION TITLE	FY2019	FY2020	FY2021
Finance Assistant	1	0	0
Financial Analyst	0	1	1
Clerical / Cashier	2	2	2
Seasonal	2	1	1
TOTAL PART TIME PERSONNEL	5	4	4



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

	<u>FY2018 Actual</u>	<u>FY2019 Actual</u>	<u>FY2020 Adopted Budget</u>	<u>FY2020 Amended Budget</u>	<u>FY2021 Budget</u>
Personnel Services	\$ 986,986	\$ 983,846	\$ 1,080,797	\$ 1,080,460	\$ 832,980
Employee Benefits	386,412	341,281	386,253	353,840	273,710
Employee Reimbursements	13,445	12,275	15,830	18,761	17,140
Professional Services	21,297	27,842	33,840	33,840	49,295
Utilities	7,375	23,147	6,704	6,704	17,000
Credit & Collection	-	-	-	-	140,000
Purchased Services	1,337	9,318	56,480	56,480	74,260
Repair & Maintenance	1,538	1,434	1,600	1,600	-
Rent	8,430	7,656	10,656	10,656	10,656
Insurance	2,057	9,351	4,861	4,861	4,861
Supplies	3,993	23,546	4,500	46,069	26,200
Miscellaneous Expenses	38	369	-	450,946	-
Total Expenditures	\$ 1,432,909	\$ 1,440,066	\$ 1,601,521	\$ 2,064,217	\$ 1,446,102

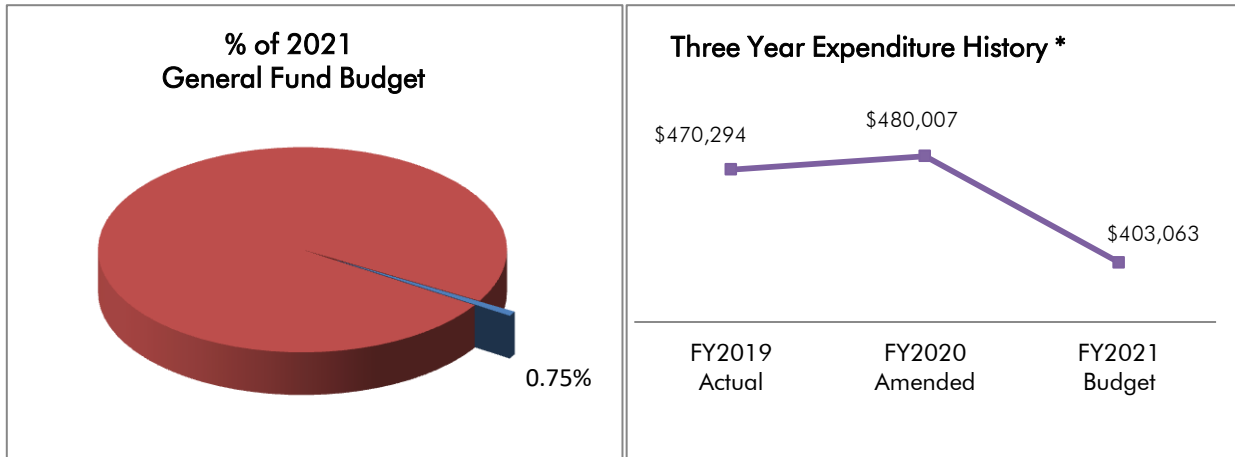


The Mayor and Trustees (Village Officials) are elected at large and constitutes the primary policy making body of the Village. The Board determines Village policy, approves the annual budget, levies taxes, authorizes the payment of bills, approves bids and contracts involving Village business, and adopts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

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

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

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



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

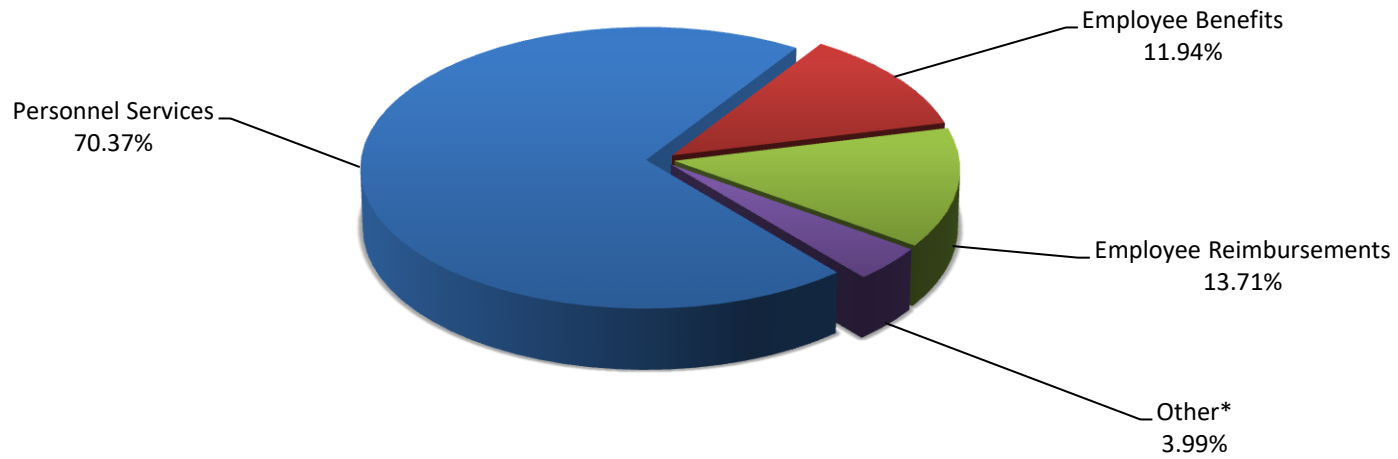
OFFICIALS BUDGETED POSITIONS

FULL TIME POSITION TITLE	FY2019	FY2020	FY2021
Executive Assistant to the Mayor	1	1	1
Museum Curator/Administrative Assistant *	0.23	0.23	0.23
TOTAL FULL TIME PERSONNEL	1.23	1.23	1.23

PART TIME POSITION TITLE	FY2019	FY2020	FY2021
Veteran Program Assistant	1	1	1
Seasonal	1	1	0
TOTAL PART TIME PERSONNEL	2	2	1

ELECTED OFFICIALS POSITION TITLE	FY2019	FY2020	FY2021
Mayor	1	1	1
Village Clerk	1	1	1
Trustees	6	6	6
TOTAL ELECTED OFFICIALS	8	8	8

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



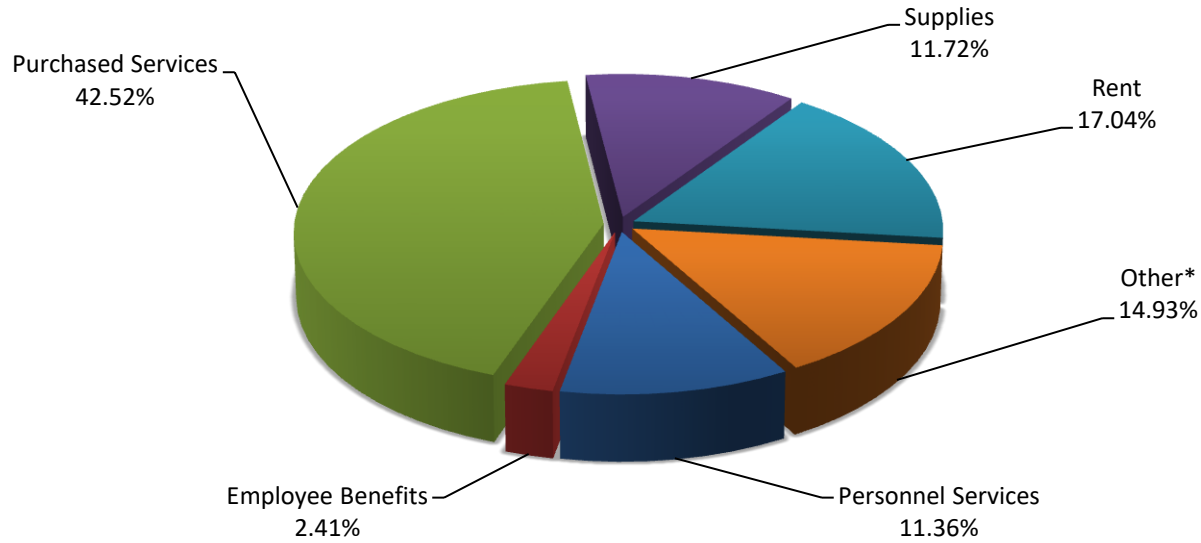
* Other includes Utilities, Insurance, Purchased Services, Supplies and Miscellaneous

	FY2018 Actual	FY2019 Actual	FY2021 Adopted Budget	FY2020 Amended Budget	FY2021 Budget
Personnel Services	\$ 372,996	\$ 369,842	\$ 377,883	\$ 379,507	\$ 283,647
Employee Benefits	65,372	59,669	61,432	61,741	48,107
Employee Reimbursements	17,886	14,404	16,956	15,719	55,244
Professional Services	-	10,000	-	2,865	-
Utilities	2,733	3,306	2,865	3,000	340
Purchased Services	23,435	1,385	3,000	550	3,000
Repair & Maintenance	484	742	550	1,409	-
Rent	1,409	1,409	1,409	309	-
Insurance	111	482	309	10,037	555
Supplies	14,450	7,591	8,800	4,870	8,300
Miscellaneous Expenses	29,130	1,463	4,870		3,870
Total Expenditures	\$ 528,005	\$ 470,294	\$ 478,074	\$ 480,007	\$ 403,063



The following commissions and special events were budgeted in FY2021.

- *Veteran's Commission*
The Veteran's Commission promotes awareness of veteran's issues through activities, school presentations and co-sponsorship of events with other local civic organizations, as well as hosting events to recognize and honor military veterans. The commission consists of nine members that serve for one year and are selected by the Mayor based on experience and/or knowledge of veteran affairs and concerns.
- *Board of Fire and Police Commission*
The Board of Fire and Police Commission oversees the testing and interviewing of all potential police officers for the Village of Orland Park Police Department. The Board is also involved with the hiring, promotion and disciplining of all police officers, with the exception of the Police Chief, who is appointed by the Village Manager. The Commission consists of three members that are appointed by the Mayor for terms of three years.
- *Plan Commission*
The Plan Commission is responsible for submitting to the Village Board recommendations relative to development review and land use planning. The Commission also hears reviews and makes recommendations to the Village Board regarding approval or disapproval of applications for major special use permits. All members of the Plan Commission are residents of the Village. Regular meetings of the Plan Commission are held twice a month. The Commission consists of seven members appointed by the Mayor who serve for one year terms.
- *Zoning Board of Appeals*
The Zoning Board of Appeals is responsible for holding hearings and making decisions in regards to applications for variances and appeals. The Board consists of four hearing officers who serve for one year terms.
- *Taste of Orland*
The Taste of Orland is an annual event held on the Village center grounds during the late summer. The community event brings together area restaurants, entertainment, and the residents of Orland Park and surrounding communities. The event is organized with the assistance of Village Trustees and various Village departments.
- *Special Events*
This division accounts for community wide special events such as the July 4th festivities, Centennial Park West concerts, and many other seasonal events. This includes all expenses related to those events, such as advertisement, marketing, supplies, and personnel costs.



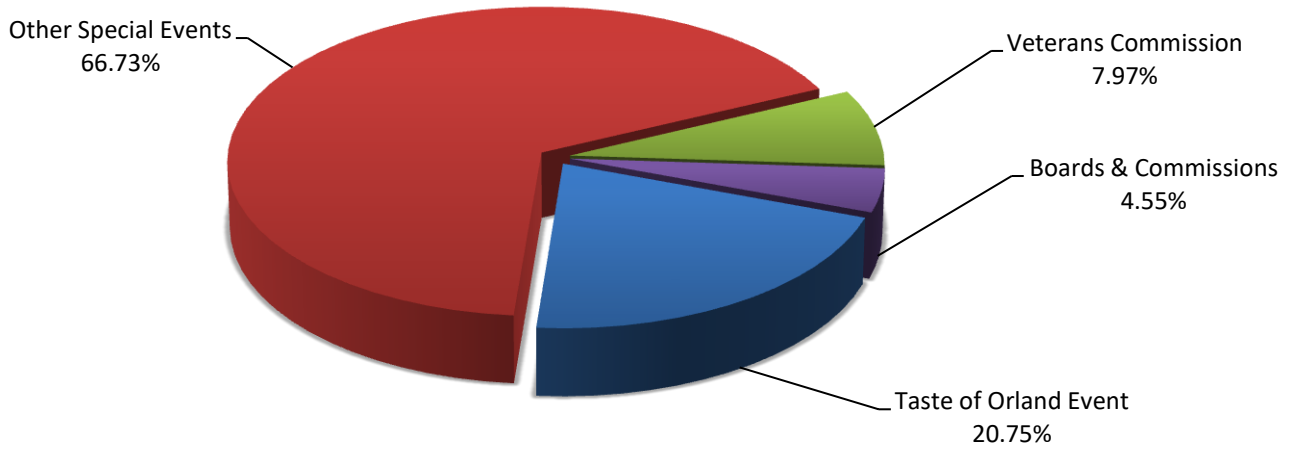
* Other includes Employee Reimbursements, Utilities, Professional Services, Miscellaneous Expense and Insurance

	FY2018 Actual	FY2019 Actual	FY2020 Adopted Budget	FY2020 Amended Budget	FY2021 Budget
Personnel Services	\$ 78,871	\$ 91,631	\$ 92,210	\$ 129,830	\$ 120,427
Employee Benefits	11,480	22,321	16,056	23,199	25,583
Employee Reimbursements	11,800	18,017	13,575	14,075	14,700
Professional Services	13,578	16,266	8,040	38,040	51,750
Credit & Collection	38	-	-	-	-
Utilities	10,974	12,974	12,525	12,525	13,625
Purchased Services	105,213	226,599	339,945	332,966	450,650
Rent	67,585	97,831	135,898	10,000	180,630
Repair & Maintenance	-	-	10,000	144,320	-
Insurance	5,534	8,615	11,800	11,800	14,850
Supplies	77,940	92,922	130,314	109,157	124,180
Miscellaneous Expense	12,737	37,208	42,150	52,410	63,347
Total Expenditures	\$ 395,750	\$ 624,383	\$ 812,513	\$ 878,322	\$ 1,059,742



Commissions & Special Events Expenditure Summary by Function

Commissions and Special Events department expenditures account for less than 2% of the total 2021 General Fund budget.



Taste of Orland Event	\$	219,861
Other Special Events		707,134
Veterans Commission		84,482
Boards & Commissions		48,265
		<hr/>
Total Expenditures	\$	<u><u>1,059,742</u></u>



DEPARTMENT MISSION:

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

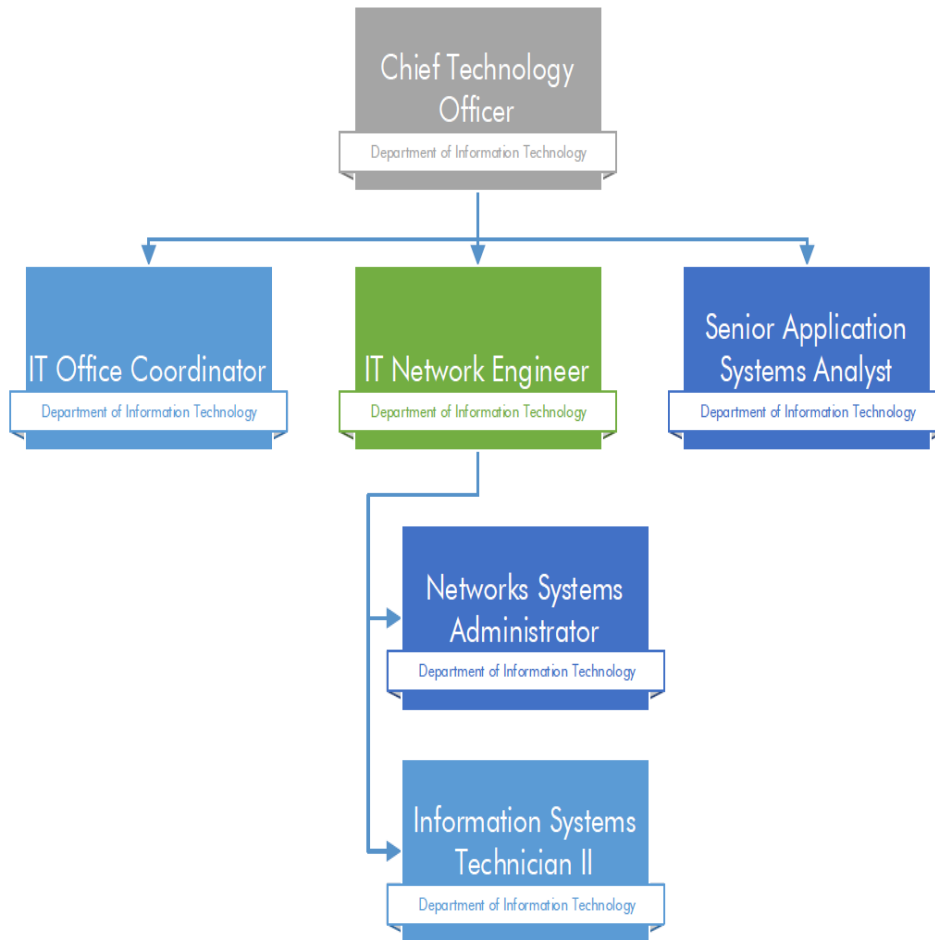
DEPARTMENT FUNCTIONS:

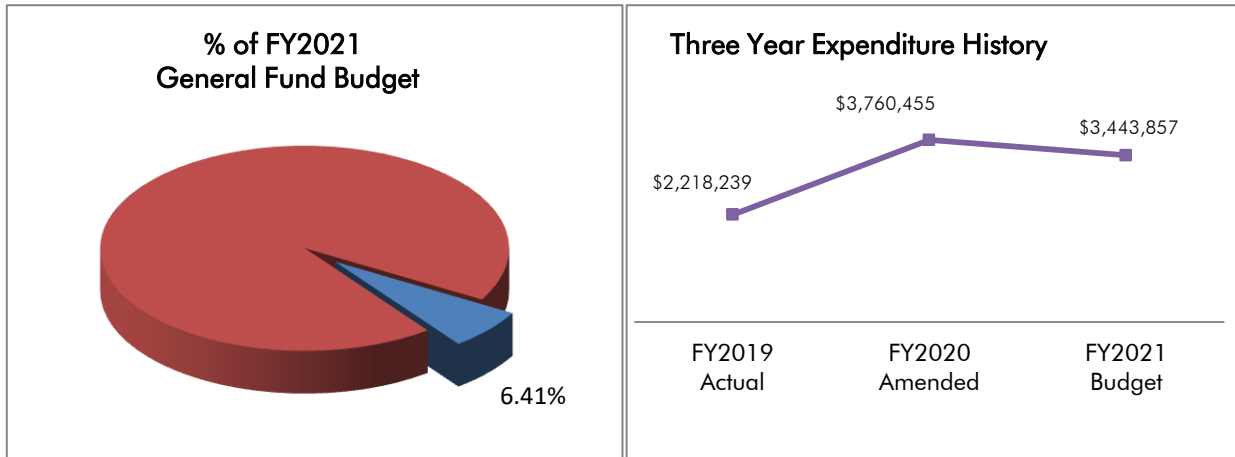
The Department of Information Technology manages the Village’s information technology infrastructure; provides IT project management, implementation, training, and support services to all Village departments; maintains the Village’s data networks, including telephone, wired, wireless, and cellular communications;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

Village Board Strategic Goal: Adaptation, Innovation Technology & Effectiveness						
Department Objective	Performance Measure	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Target	FY21 Target
Implement integrated, adaptable and user-friendly technology improvements	Number of technology installations and implementations	4	5	5	18	13



Department of Information Technology Organizational Chart

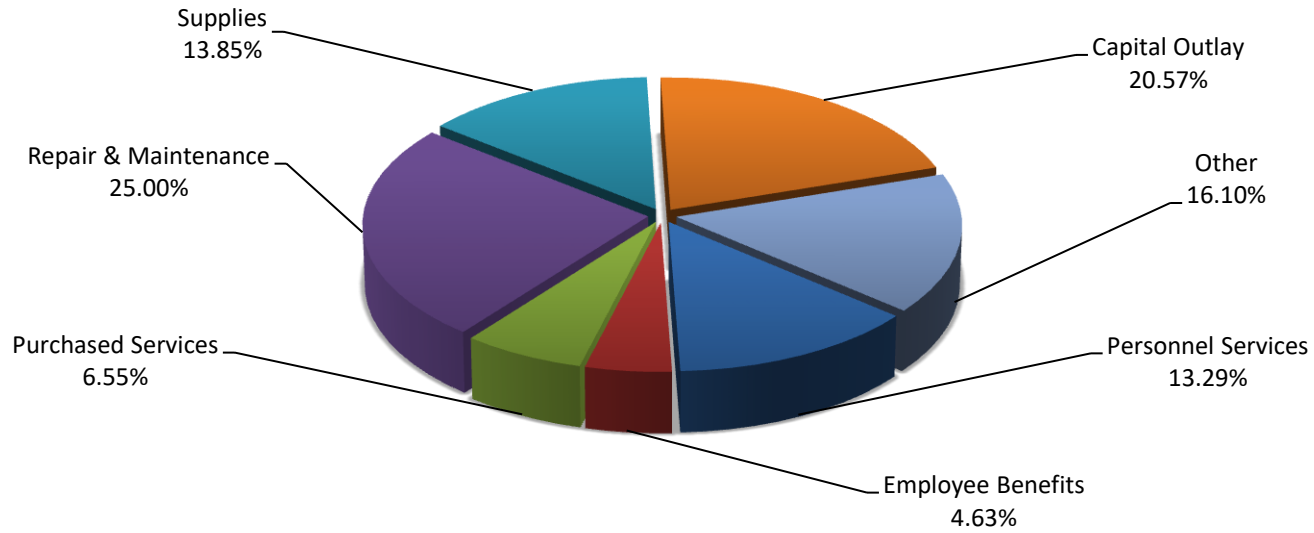




BUSINESS INFORMATION SYSTEMS BUDGETED POSITIONS

FULL TIME POSITION TITLE	FY2019	FY2020	FY2021
Chief Technology Officer	1	1	1
Information System Manager	1	0	0
Enterprise Technology Manager	1	0	0
GIS Manager	1	1	0
Senior Application Systems Analyst	0	1	1
Network Systems Administrator	0	1	1
Network Engineer	0	1	1
Information Systems Support Coordinator	1	0	0
Management Analyst	1	0	0
TOTAL FULL TIME PERSONNEL	6	5	4

PART TIME POSITION TITLE			
Information Systems Technician II	1	1	1
Web & Application Support Technician	1	1	0
IT Office Coordinator	0	0	1
Intern / Undergrad	2	0	0
TOTAL PART TIME PERSONNEL	4	2	2



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

	FY2018 Actual	FY2019 Actual	FY2020 Adopted Budget	FY2020 Amended Budget	FY2021 Budget
Personnel Services	\$ 627,556	\$ 609,178	\$ 578,220	\$ 507,131	\$ 457,704
Employee Benefits	208,427	273,477	204,003	179,294	159,531
Employee Reimbursements	11,006	24,331	26,655	26,084	10,000
Professional Services	129,590	182,416	343,500	517,569	266,200
Utilities	19,628	20,168	21,174	21,174	274,000
Purchased Services	395,431	602,564	301,627	747,112	225,727
Repair & Maintenance	269,951	250,487	861,020	513,520	861,020
Insurance	1,015	3,887	2,411	2,411	4,212
Supplies	182,552	92,644	810,885	1,246,160	476,998
Capital Outlay	-	159,086	-	-	708,465
Total Expenditures	\$ 1,845,156	\$ 2,218,239	\$ 3,149,495	\$ 3,760,455	\$ 3,443,857



DEPARTMENT MISSION:

The mission of the Development Services department is to enhance the quality of life in the community through long-term planning, development design review, and enforcement of building regulations and property maintenance, as well as to promote economic growth by encouraging neighborhood investment, business expansion, business retention and community revitalization.

DEPARTMENT FUNCTIONS:

The Development Services Department oversees the planning, building, private engineering, transportation and economic development functions of the Village. To efficiently and effectively manage and operate these functions, the Department is organized into three divisions: Administration, Building & Planning.

Administration Division

The Administration Division of the Development Services Department is charged with overseeing the activities of the department and providing support to developers, architects, contractors, business owners, residents, and staff in the various Village departments.

The Administration Division is the front line for all incoming calls, visitors, petitions, permits, and licenses, including business licenses, contractor licenses, electrical registrations, crime free rental housing registrations, elevator and escalator certificates, and minor permits. The Administrative Division is in charge of creating and maintaining all permits, licenses, files and records for the department. In this capacity, the Administration Division handles the following:

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

Building Division

The Building Division of the Development Services Department is charged with inspecting new residential, commercial, industrial and not-for-profit construction within the Village to insure compliance with municipal building codes. The Building Division conducts a large number of code enforcement operations, including:

- Reviewing construction and site plans for compliance with Village Code and consulting with architects and engineers as to any revisions necessary to ensure compliance.
- Conducting preliminary plan reviews to prevent costly construction errors in material quality, sizes and methods prior to any construction.



- Reviewing industry building standards and, where practical, recommending changes to Village Code.
- Conducting hearings for variances and appeals to building and zoning codes.
- Conducting supervisory electrician’s tests and issuing certificates.
- Inspecting existing structures for compliance with the Village’s Codes and Environmental Health Standards.
- Reviewing property maintenance of buildings and sites within the Village for compliance with adopted regulations and:
 - Responding to complaints received from the public,
 - Issuing citations for non-conformities,
 - And attending monthly local court hearings to establish fines.
- Licensing and inspecting new and existing rental housing units for conformance with the Village’s Rental Housing Code.
- Monitoring the Land Development Code for conformance of residential site plans in developments of six units or less.
- Implementing residential Village Code changes where the existing code is outdated or new standards are recommended.
- Evaluating building damage resulting from fires, vehicle accidents, weather and storm damage, and fire sprinkler activations to determine occupancy approval.
- Assisting other departments for ADA compliance and code related items due to inner governmental construction.
- Investigating accessibility complaints and verifying compliance under previous standards or regulating compliance to existing standards.

Planning Division

The Planning Division of the Development Services Department supports the Village’s long-term vision of guiding growth while protecting and enhancing the natural and physical environment through professional guidance, including the following activities:

- Providing continual maintenance and updating the Village’s Comprehensive Plan and Land Development Code, and implementing the Comprehensive Plan objectives.
- Providing professional review and processing of all new developments proposed in the Village, going beyond code compliance, to evaluating the site design and architecture to ensure that the project will fit within the Village’s standards for high quality development.
- Providing courteous and knowledgeable service to residents who call or stop in with inquiries about specific projects, code requirements and property disputes.
- Identifying locally significant buildings and sites in the community that contribute to the Village’s cultural heritage and history and protecting and assisting them through ordinance, code, and financial aid programs.



- Providing support to the Open Lands Corporation by coordinating bi-monthly and work meetings, assisting with grant preparation and administration, providing research and monitoring the budget.
- Providing support and oversight of the implementation of the master plan for a new nature center on the former Pebble Creek nursery site.
- Providing support for bi-monthly meetings, work meetings, research, grant administration and coordination activities for the Stellwagen Family Farm Foundation.
- Researching and applying for grants and alternative funding sources, and overseeing their administration and implementation.

Village Board Strategic Goal: Economic Development					
Department Objective	Performance Measure	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Target
Continue to market Orland Park as a prime location for development by attending trade shows, and partnering with regional economic development agencies. (Admin)	Trade shows attended	3	3	0	3
Conduct the Village’s Business Retention Program. (Admin)	Number of business retention visits	14	5	0	25

Please note: COVID-19 Restrictions impacted 2020 Numbers

Village Board Strategic Goal: Economic Development					
Department Objective	Performance Measure	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Target
Execute agreements with existing development prospects and continue infrastructure improvements to support Phase 3 of the Main Street Triangle. (Admin/Planning)	Number of development projects	2	1	0	1

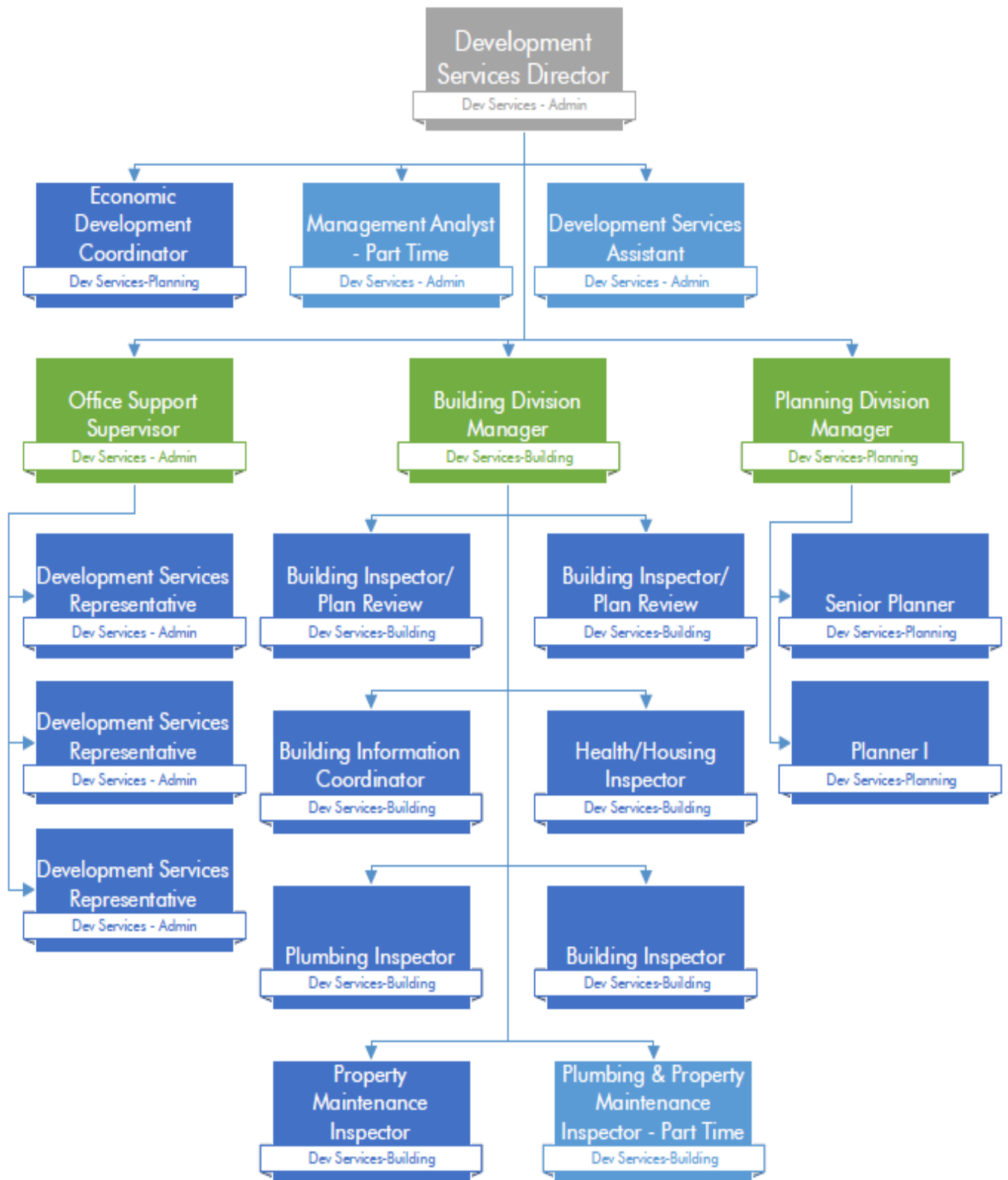


Village Board Strategic Goal: Organizational Development & Service Delivery					
Department Objective	Performance Measure	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Target
Reduce commercial permit approval time. (Building/Admin)	Commercial permit review time (Submittal to Issuance; includes Village and outside time)	7.6 Weeks	8.3 Weeks*	9.4 Weeks	7.5 Weeks
Reduce the time from planning petition submission to review letter. (Planning)	Percentage of review letters released within 22 days	61%	50%*	42%	50%
Perform all inspections in 24 hour time period. (Building)	Average calendar days from request to inspection	1	1	1	1
Continue training throughout divisions	Number of training seminars attended	40	25	31	35

* Changes in staff led to increased review time.

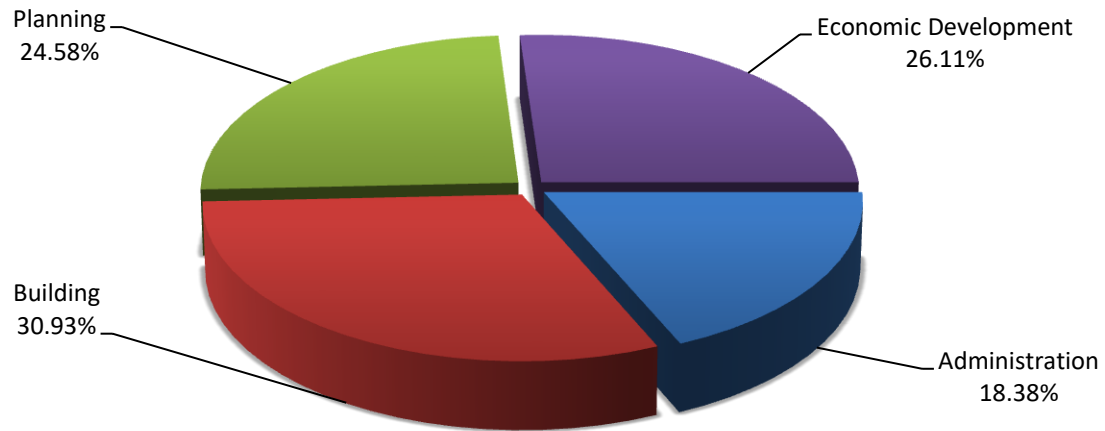


Development Services Organizational Chart



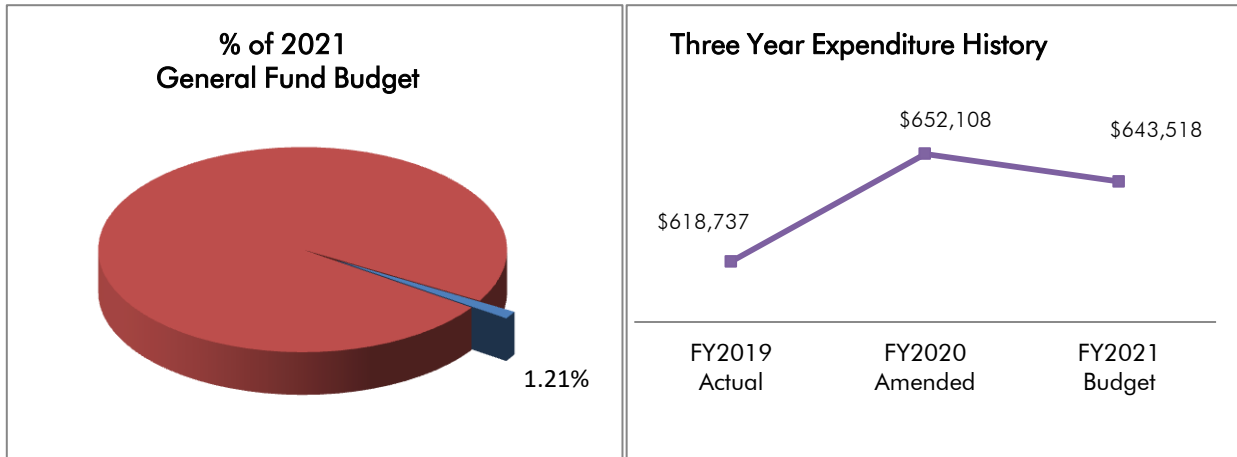


Development Services Expenditure Summary by Division



	FY2018 Actual	FY2019 Actual	FY2021 Adopted Budget	FY2020 Amended Budget	FY2021 Budget
Administration	\$ 637,137	\$ 618,737	\$ 603,344	\$ 652,108	\$ 643,518
Building	1,375,560	1,210,072	1,189,934	1,015,588	1,083,326
Planning	592,459	511,046	603,194	545,856	860,839
Economic Development	-	-	-	-	914,303
Total Expenditures	\$ 2,605,156	\$ 2,339,855	\$ 2,396,472	\$ 2,213,552	\$ 3,501,986

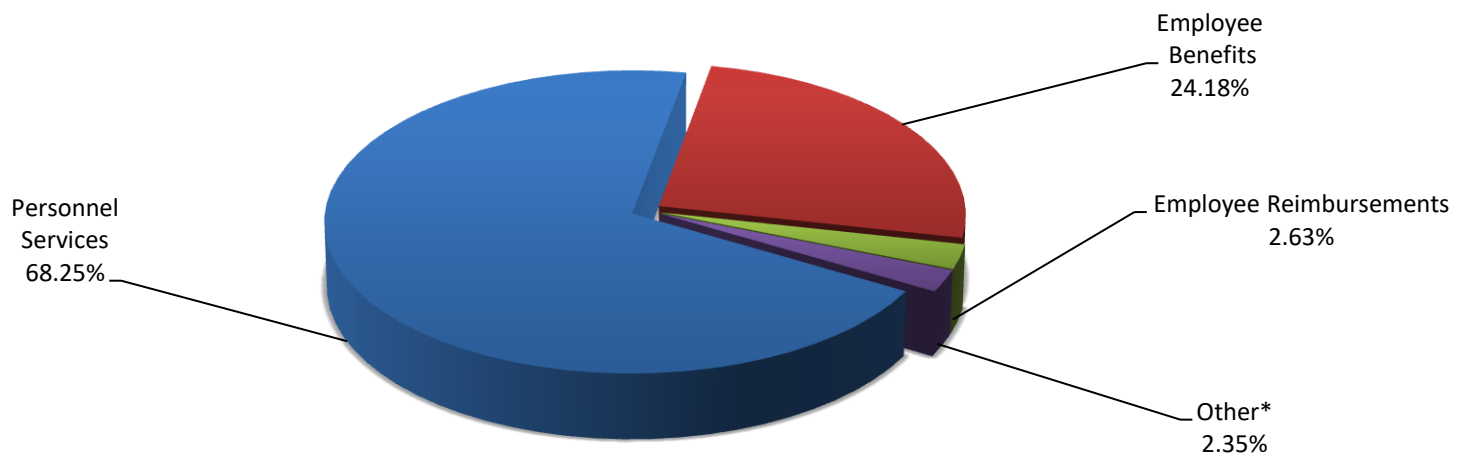
Note: Economic Development is a new department in 2021.



DEVELOPMENT SERVICES - ADMINISTRATION DIVISION BUDGETED POSITIONS

FULL TIME POSITION TITLE	FY2019	FY2020	FY2021
Development Services Director	1	1	1
Operations Manager	1	0	0
Office Support Supervisor	1	1	1
Development Services Representative	3	3	3
TOTAL FULL TIME PERSONNEL	6	5	5

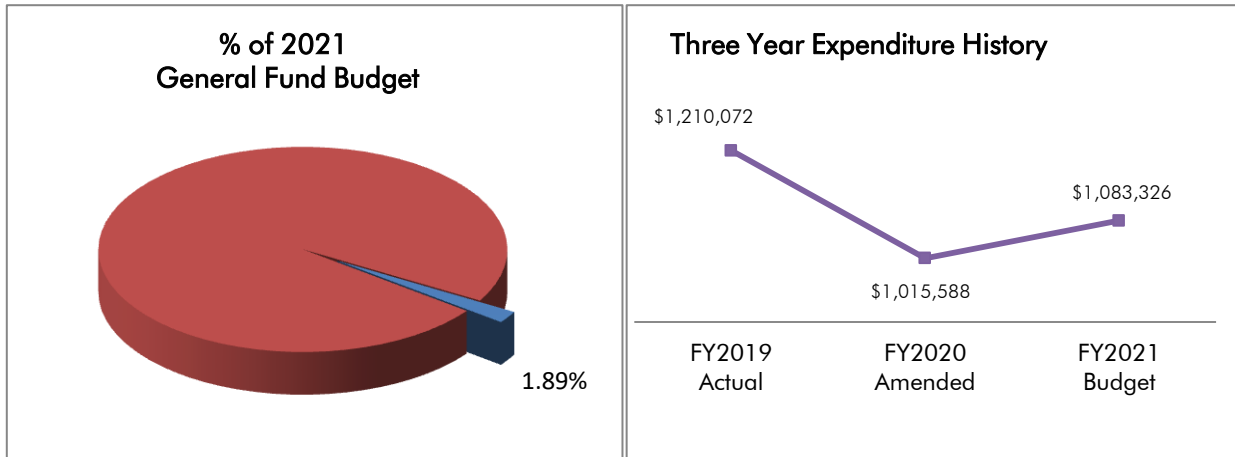
PART TIME POSITION TITLE	FY2019	FY2020	FY2021
Development Services Assistant	0	0	1
Management Analyst	0	0	1
TOTAL PART TIME PERSONNEL	0	0	2



* Other includes Utilities, Insurance & Supplies

	FY2018 Actual	FY2019 Actual	FY2021 Adopted Budget	FY2020 Amended Budget	FY2021 Budget
Personnel Services	\$ 438,055	\$ 379,067	\$ 407,253	\$ 443,174	\$ 447,884
Employee Benefits	159,689	124,577	156,026	169,945	163,541
Employee Reimbursements	10,664	3,918	11,065	10,266	16,940
Professional Services	-	74,827	-	-	-
Utilities	1,092	1,258	1,189	1,189	70
Purchased Services	105	-	-	-	-
Repair & Maintenance	10,799	10,964	12,000	12,000	-
Rent	3,581	1,492	3,240	3,240	-
Insurance	804	3,765	1,871	1,871	4,383
Supplies	12,348	18,869	10,700	10,423	10,700
Total Expenditures	\$ 637,137	\$ 618,737	\$ 603,344	\$ 652,108	\$ 643,518

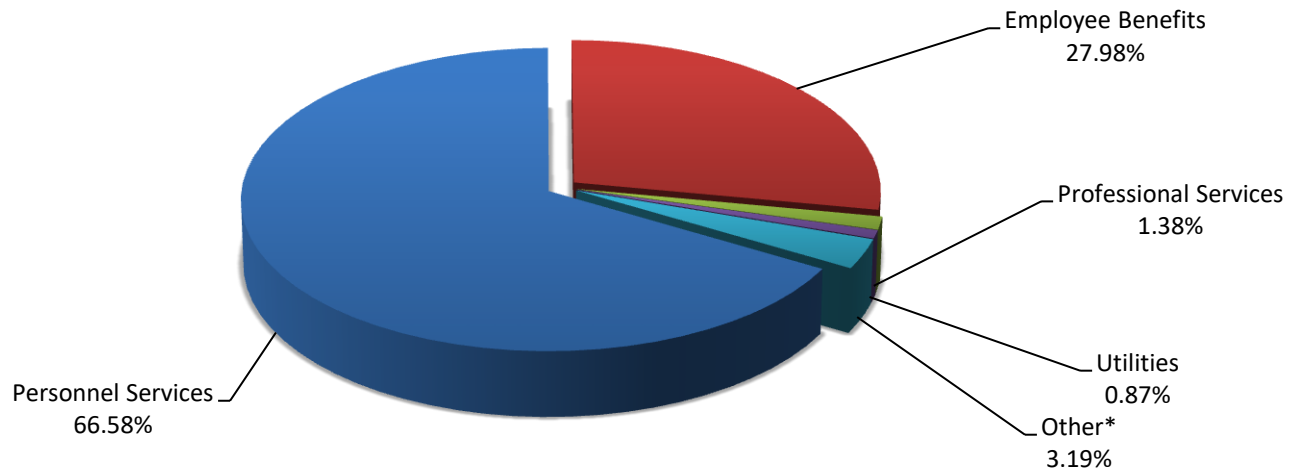
Note: Telephone (Utilities), copier lease (Rent) & copier maintenance (Repair & Maintenance) moved to Department of Information Technology in 2021.



DEVELOPMENT SERVICES - BUILDING DIVISION BUDGETED POSITIONS

FULL TIME POSITION TITLE	FY2019	FY2020	FY2021
Building Division Manager	1	1	1
Building Inspector & Plan Reviewer	3	3	2
Health / Housing Inspector	1	1	1
Senior Property Maintenance Inspector	1	0	1
Property Maintenance Inspector	1	1	0
Electrical Inspector	1	0	0
Building Information Coordinator	1	1	1
Plumbing / Building Inspector	1	1	1
TOTAL FULL TIME PERSONNEL	10	8	7

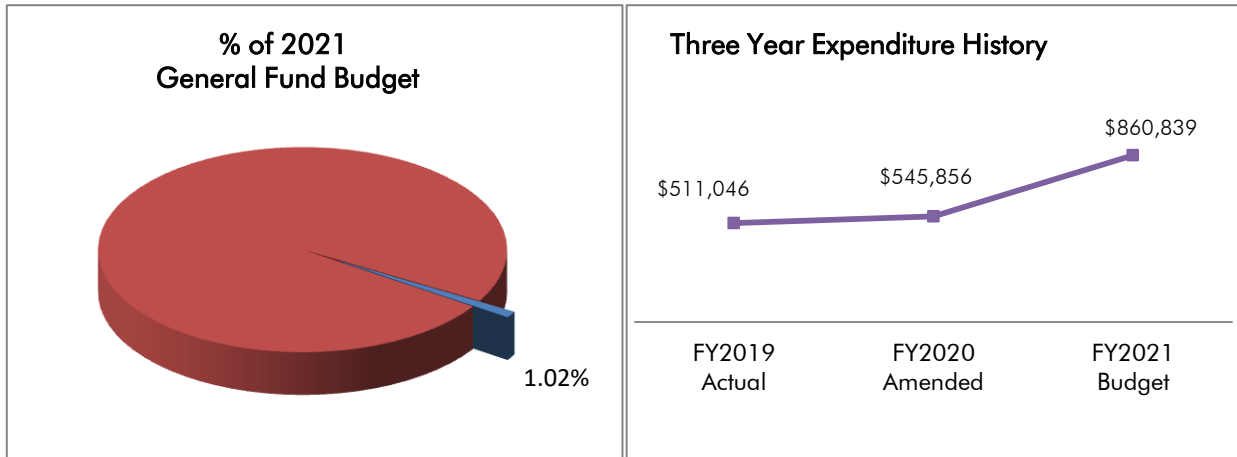
PART TIME POSITION TITLE			
Plumbing Inspector	1	1	0
Senior Property Maintenance Inspector	0	1	0
Property Maintenance Inspector	1	0	0
Plumbing/Property Maint Inspector	0	0	1
Building Inspector	2	1	1
Electrical Inspector	0	1	0
TOTAL PART TIME PERSONNEL	4	4	2



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

	FY2018 Actual	FY2019 Actual	FY2020 Adopted Budget	FY2020 Amended Budget	FY2021 Budget
Personnel Services	\$ 941,923	\$ 858,238	\$ 826,932	\$ 705,846	\$ 721,233
Employee Benefits	369,019	288,541	293,767	240,507	303,133
Employee Reimbursements	10,025	6,623	8,949	8,949	9,306
Professional Services	13,865	14,230	15,000	15,000	15,000
Utilities	20,885	22,467	21,387	21,387	9,450
Purchased Services	5,504	995	6,000	6,000	6,000
Insurance	11,649	18,292	14,499	14,499	16,204
Supplies	2,691	688	3,400	3,400	3,000
Total Expenditures	\$ 1,375,560	\$ 1,210,072	\$ 1,189,934	\$ 1,015,588	\$ 1,083,326

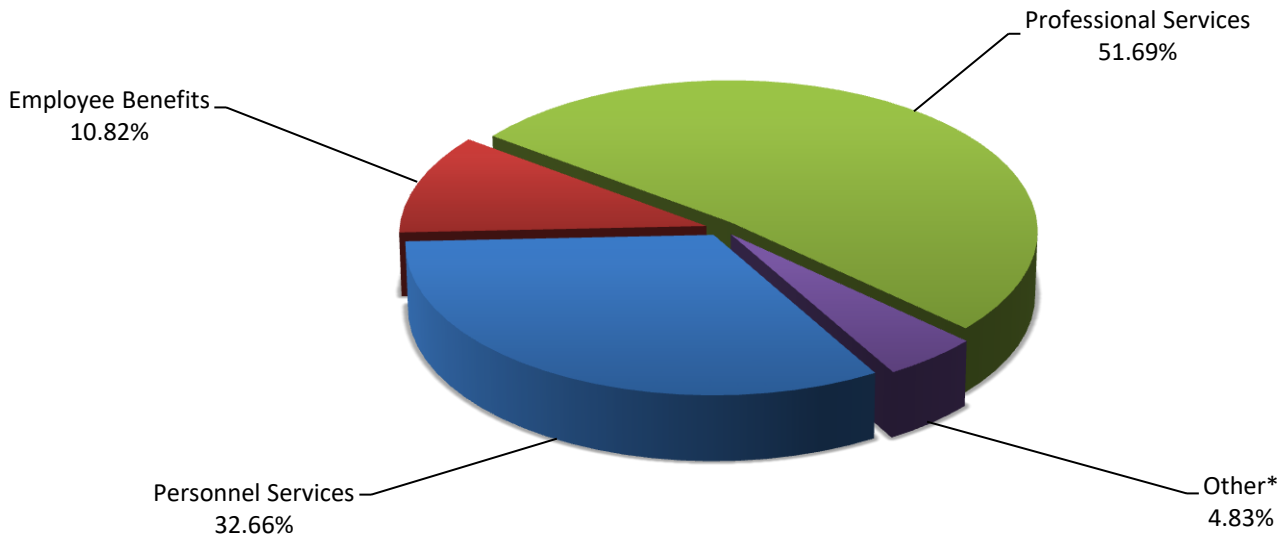
Note: Telephone (Utilities), moved to Department of Information Technology in 2021.



DEVELOPMENT SERVICES - PLANNING DIVISION BUDGETED POSITIONS

FULL TIME POSITION TITLE	FY2019	FY2020	FY2021
Planning Division Manager	0	1	1
Senior Planner/Project Manager	3	2	1
Planner I	1	1	1
TOTAL FULL TIME PERSONNEL	4	4	3

PART TIME POSITION TITLE	FY2019	FY2020	FY2021
Planner	1	0	1
Senior Planner/Project Manager	0	1	0
Development Services Assistant	0	1	0
TOTAL PART TIME PERSONNEL	1	2	1

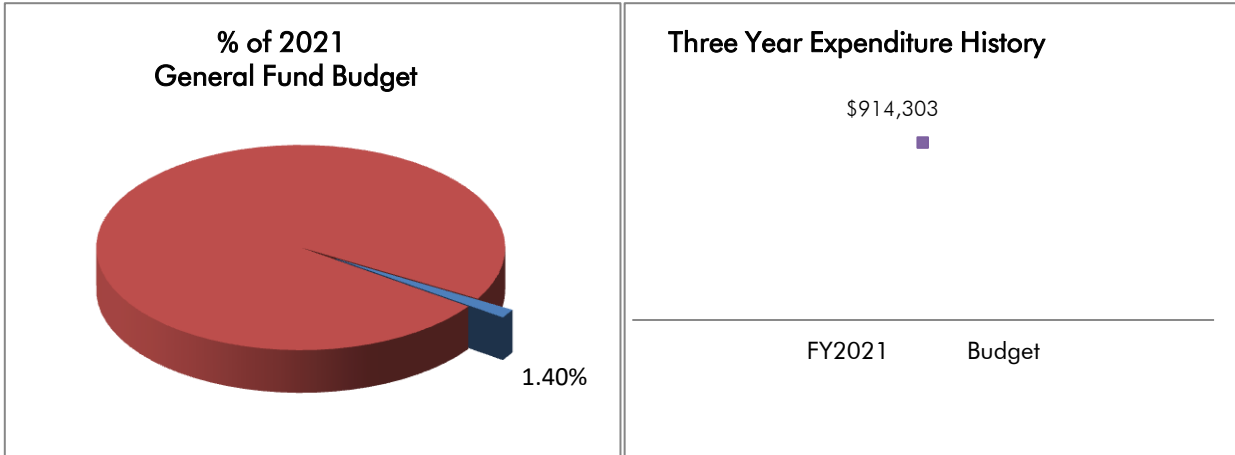


* Other includes Employee Reimbursements, Purchased Services, Insurance, Utilities and Miscellaneous Expense

	FY2018 Actual	FY2019 Actual	FY2020 Adopted Budget	FY2020 Amended Budget	FY2021 Budget
Personnel Services	\$ 352,597	\$ 323,559	\$ 401,279	\$ 339,227	\$ 281,144
Employee Benefits	144,505	108,365	115,097	110,043	93,156
Employee Reimbursements	12,186	7,423	12,615	11,928	12,260
Professional Services *	39,521	50,246	55,000	58,650	445,000
Utilities	663	1,847	1,153	1,153	400
Purchased Services	7,213	11,608	12,152	12,152	23,200
Insurance	651	4,327	1,103	1,103	3,479
Supplies	887	230	1,000	1,687	-
Miscellaneous Expense	34,235	3,440	3,795	9,913	2,200
Total Expenditures	\$ 592,459	\$ 511,046	\$ 603,194	\$ 545,856	\$ 860,839

Note: Telephone (Utilities), moved to Department of Information Technology in 2021.

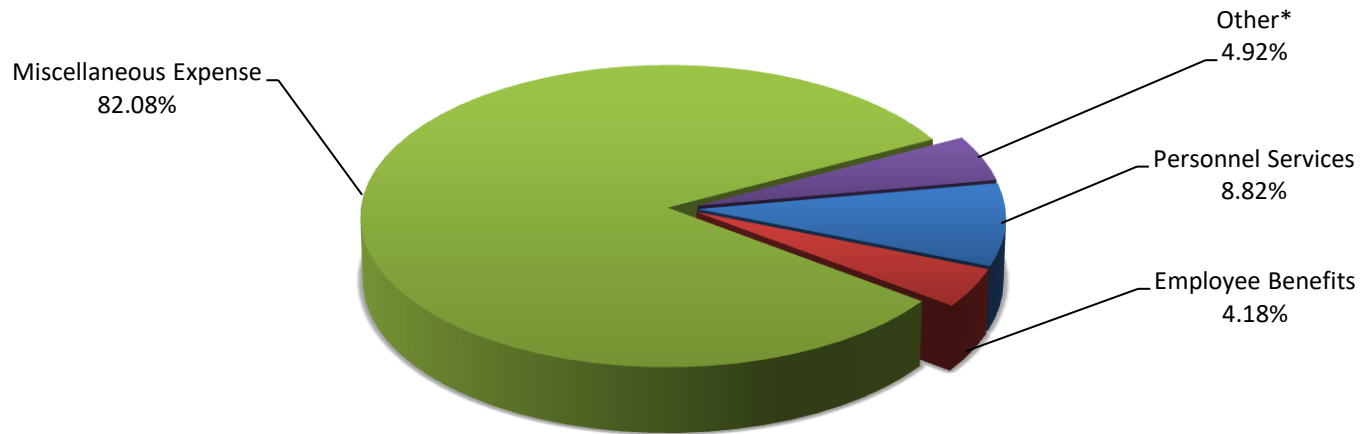
* Professional Services includes amount for Land Development Code rewrite and GIS consultant.



DEVELOPMENT SERVICES - ECONOMIC DEVELOPMENT DIVISION BUDGETED POSITIONS

FULL TIME POSITION TITLE	FY2019	FY2020	FY2021
Economic Development Coordinator	0	0	1
TOTAL FULL TIME PERSONNEL	0	0	1

Note: Economic Development is a new department in 2021.



* Other includes Employee Reimbursements, Insurance, Supplies and Utilities

	FY2018 Actual	FY2019 Actual	FY2020 Adopted Budget	FY2020 Amended Budget	FY2021 Budget
Personnel Services					\$ 80,600
Employee Benefits					38,208
Employee Reimbursements					15,995
Professional Services					5,000
Purchased Services					24,000
Miscellaneous Expense*					750,500
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 914,303

Note: Economic Development is a new department in 2021.

* Miscellaneous Expense includes Sales Tax Rebates which were previously included in Non-departmental.



DEPARTMENT MISSION:

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

DEPARTMENT FUNCTION:

The EPS Department employs and retains qualified and competent professionals, cultivates an innovative and collaborative work environment and strives for continuous improvements. The EPS Department oversees the design, construction, and inspections of Village's engineering, transportation, grant applications, and infrastructure programs including water, storm-water, sewer, utilities, and telecommunication services.

The EPS team provides quality control for all site work within the Village, including utilities, streets, grading, and inspection/enforcement of soil erosion control for all private development projects. Village engineers work closely with project planners, Public Works team, and the Village's engineering consultants to coordinate the review of all new development projects presented to the Village of Orland Park, both through the Village Board of Trustees' approval process and the final engineering process. Staff also responds to inquiries from residents, potential developers and/or project engineers regarding engineering-related issues associated with new developments within the Village. The regulation of required parcel plats (subdivision/consolidation, easement, dedication, etc.) is managed by the engineers and Village's legal counsel.

The Department is responsible for the following primary functions:

- Engineering designs, reviews, permits, and inspection of all private developments
- Engineering designs, reviews, permits, and inspections of all Village-owned projects
- Planning, design, engineering, and inspection of transportation, infrastructure, utilities, pedestrian, and multi-use pathways
- Vehicular and pedestrian masterplans

Village Board Strategic Goal: Economic Development						
Department Objective	Performance Measure	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Target	FY21 Target
Continue to support Orland Park as a prime location for development by providing engineering reviews and services	Number of projects reviewed	N/A	N/A	20	18 – To date	*



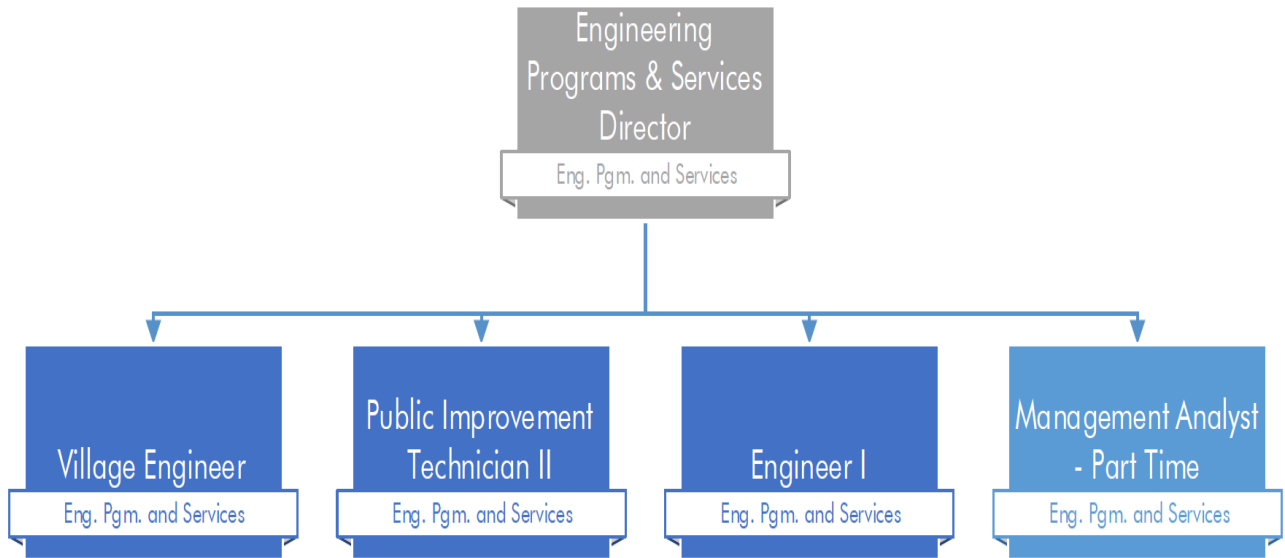
Village Board Strategic Goal: Economic Development						
Department Objective	Performance Measure	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Target	FY21 Target
Continue to support Orland Park as a prime location for development by providing engineering reviews and services	Number of small permit reviews	N/A	N/A	53	72 – To date	*

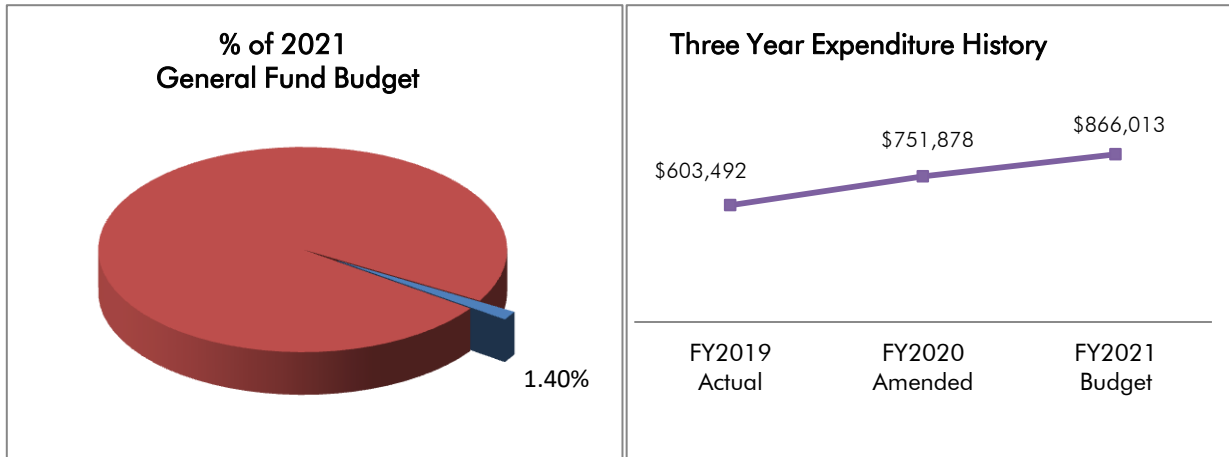
Village Board Strategic Goal: Quality of Life						
Department Objective	Performance Measure	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Target	FY21 Target
Continue to provide improvements to the Village transportation system	Number of transportation related projects	12	10	7	5	8

* Depends on the number of projects submitted to the Village



Engineering Programs & Services Organizational Chart

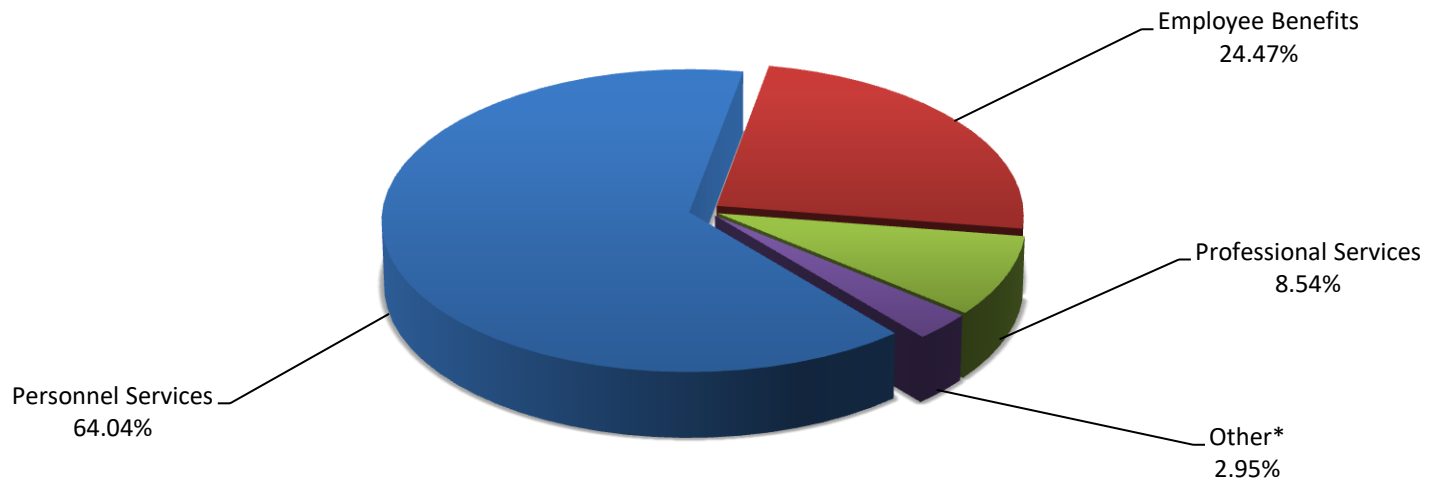




ENGINEERING PROGRAMS & SERVICES BUDGETED POSITIONS

FULL TIME POSITION TITLE	FY2019	FY2020	FY2021
Director Programs & Engineering Services	0	1	1
Engineer	0	0	1
Assistant Director/Transportation Engineer	1	0	0
Village Engineer	1	1	1
Public Improvement Technician II	1	1	1
TOTAL FULL TIME PERSONNEL	3	3	4

PART TIME POSITION TITLE	FY2019	FY2020	FY2021
Engineering Technician II	1	1	1
Management Analyst	0	1	1
TOTAL PART TIME PERSONNEL	1	2	2



* Other includes Employee Reimbursements, Insurance, Supplies and Utilities

	FY2018 Actual	FY2019 Actual	FY2020 Adopted Budget	FY2020 Amended Budget	FY2021 Budget
Personnel Services	\$ 370,084	\$ 347,228	\$ 368,571	\$ 371,399	\$ 554,594
Employee Benefits	146,224	160,510	149,011	149,549	211,906
Employee Reimbursements	5,786	7,700	6,965	6,298	13,740
Professional Services	113,257	80,040	93,000	215,455	74,000
Utilities	2,296	2,364	2,271	2,271	300
Purchased Services	11	5,411	-	4,713	-
Insurance	3,180	238	4,713	2,193	6,273
Supplies	329		200	-	5,200
Total Expenditures	\$ 641,166	\$ 603,492	\$ 624,731	\$ 751,878	\$ 866,013



DEPARTMENT MISSION:

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

DEPARTMENT FUNCTIONS:

The Department of Public Works primary function is to maintain the Village’s infrastructure. This includes maintenance of Village-owned facilities, parks, pool, forestry, maintenance of roadway systems, and the operation and maintenance of the infrastructure and equipment within water, sanitary sewer and storm sewer systems. The department continues to operate the Village’s ADA Transit service (replacing the Dial-a-Ride bus service), and manages the inventory and maintenance of the vehicles and equipment for all Village departments.

The Public Works function within the General Fund is separated into five divisions: Administration, Natural Resources and Facilities, Streets, Transportation, and Vehicles & Equipment. Functions of these divisions include, but are not limited to, the following:

- maintenance and operations of Facilities
- maintenance and operations of Centennial Park Aquatic Center (CPAC)
- maintenance and operations of Parks and Playgrounds
- Forestry management
- mowing, fertilization, landscape and natural area maintenance
- Refuse management at Village properties
- parkway and median maintenance
- maintenance of grounds at all Village owned properties
- maintenance of Village roads
- maintenance of pedestrian pathways, including sidewalks
- maintenance of roadway lighting and signage
- snow plowing of streets, village properties, and Metra stations
- street sweeping
- vehicle and equipment purchase and replacement and disposal via live and on-line auction venues
- vehicle and equipment repairs and preventative maintenance
- supplying fuel for village vehicles and equipment, Fire District and Library
- operate Village ADA Transit service

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

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



Village Board Strategic Goal: Quality of Life						
Department Objective	Performance Measure	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual *Sept	FY21 Target
Report monthly activity, recapping the potholes reported and repaired, as well as other pavement issues reported but unresolved.	Average pothole repair response time	4 days	4 days	2.5 days	5 days	3 days
	Number of potholes filled	4,900	3,826	2,443	1,495	2000
Maintain safe and aesthetically pleasing playgrounds and parks	Percent of play areas which are functional	100%	100%	100%	100%	100%
	Number of existing playgrounds updated	1- Veterans Park	1- Brentwood Park	0	7	7

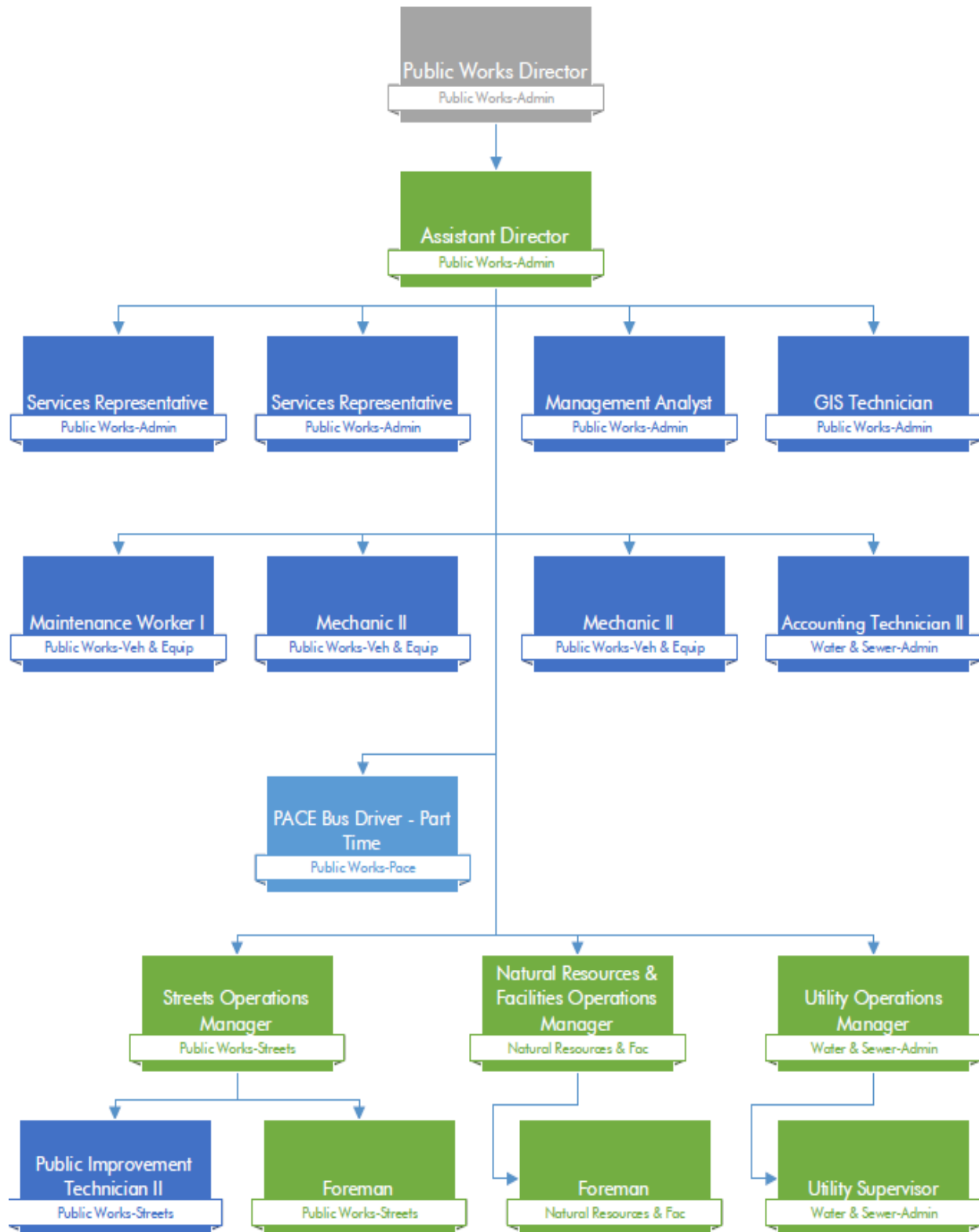
Village Board Strategic Goal: Organizational Development & Service Delivery						
Department Objective	Performance Measure	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual *Sept	FY21 Target
Reduce the frequency and customer impact of unscheduled repairs to an acceptable level given the age of the fleet.	Average age of medium duty vehicles (months)	80	81	82	83	83
	Average age of light duty vehicles (months)	102	103	104	105	105
	Average age of police vehicles (months)	85	86	87	88	88
	Preventative maintenance expenditures per vehicle: medium duty / light duty	\$39.00	\$44.00	\$41.00	\$42.00	\$40.00
Reduce the frequency and customer impact of unscheduled repairs to an acceptable level given the age of the fleet.	Preventative maintenance expenditures per vehicle: police vehicles	\$36.00	\$37	\$38	\$43	\$40
	Number of scheduled preventive maintenance repairs	3805	3758	3707	2468	3434
	Percent of non-scheduled repairs	21%	27%	21%	33%	25%

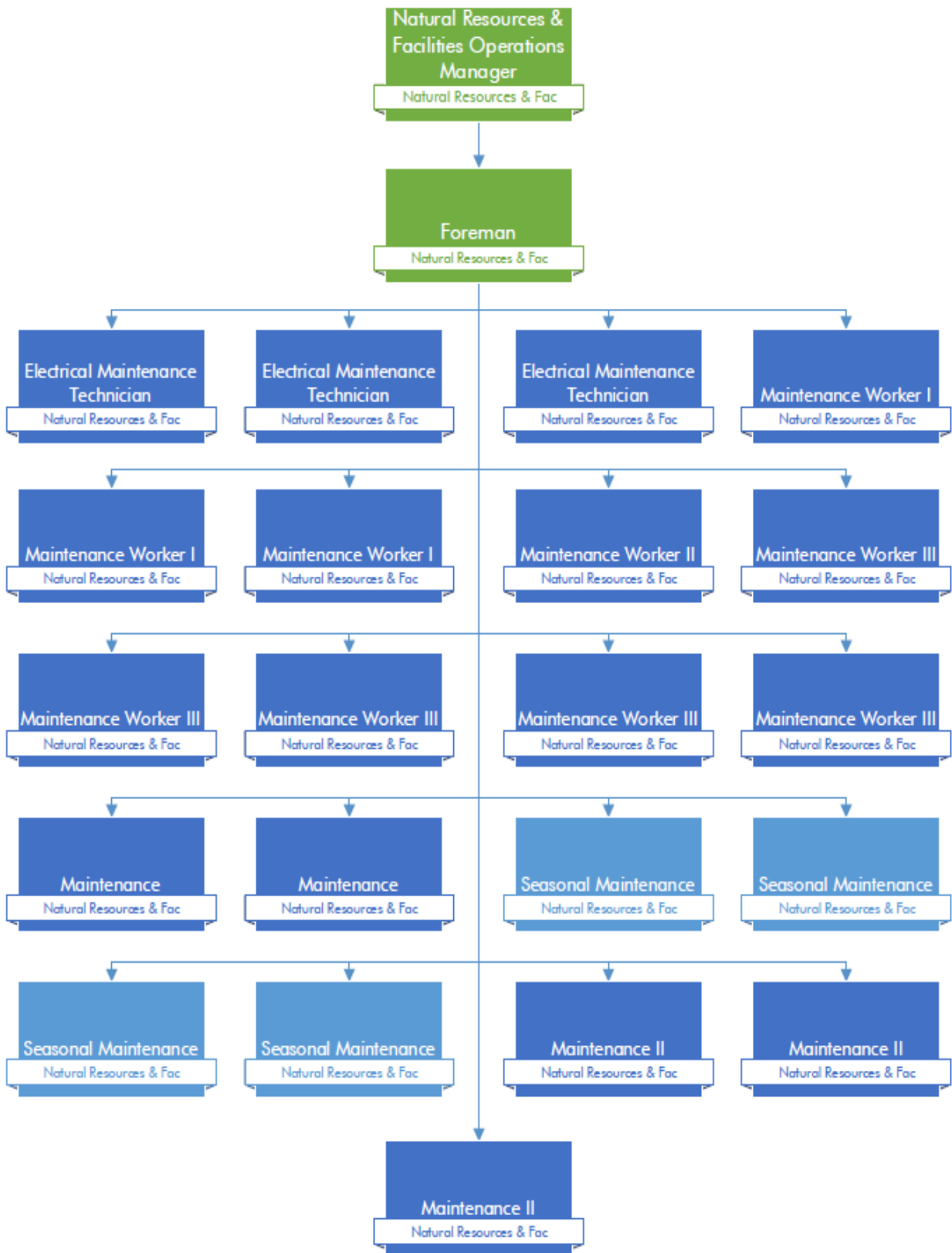


Village Board Strategic Goal: Adaptation, Innovation Technology & Effectiveness						
Department Objective	Performance Measure	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Target
Increase efficiency and response time of field staff through the use of technology	Time from call to service evaluation	N/A	N/A	2 days	1 day	1 day
	% of work orders stored digitally	20%	20%	50%	100%	100%



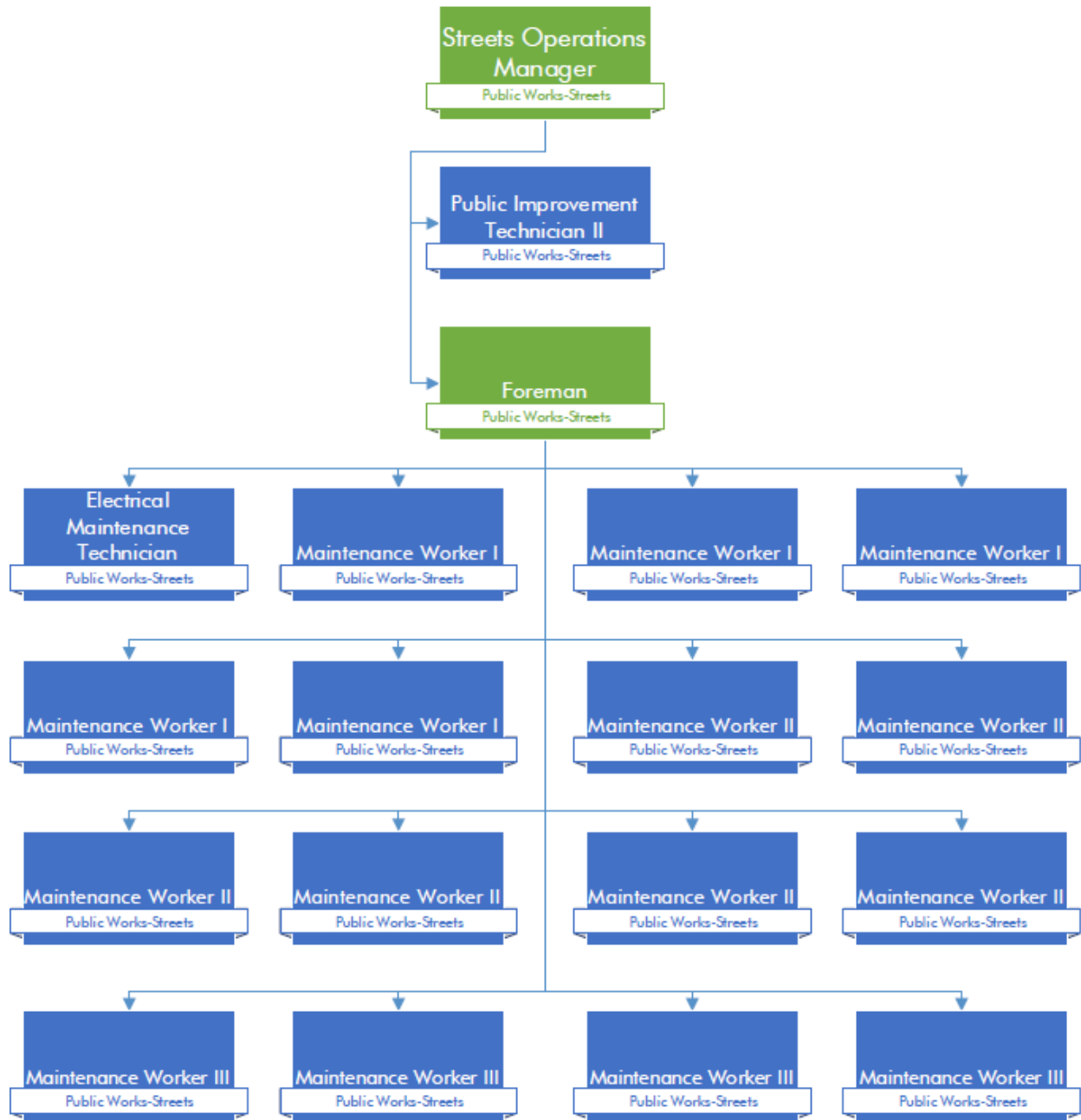
Public Works Department Organizational Chart

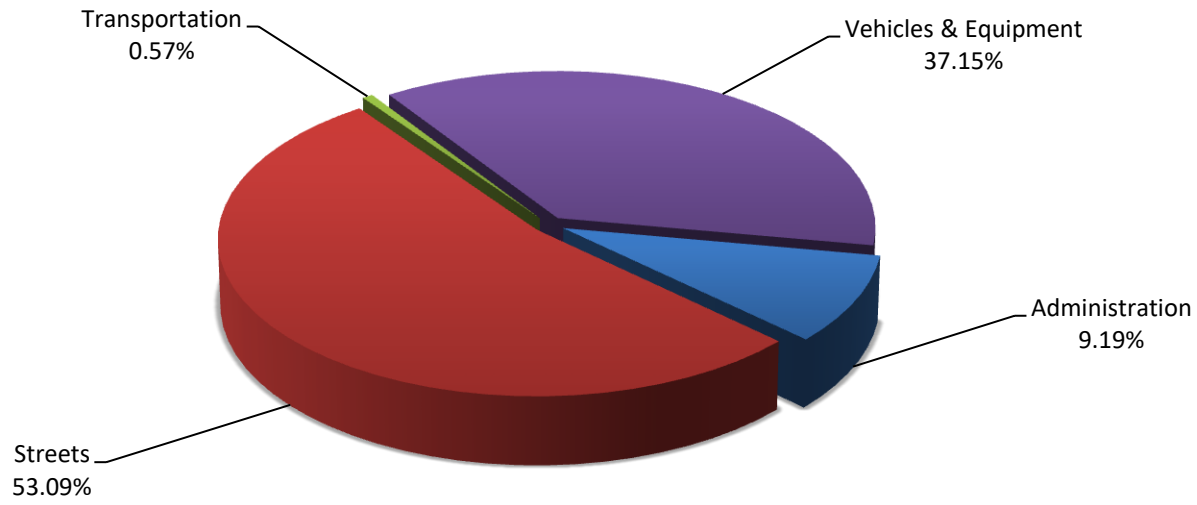




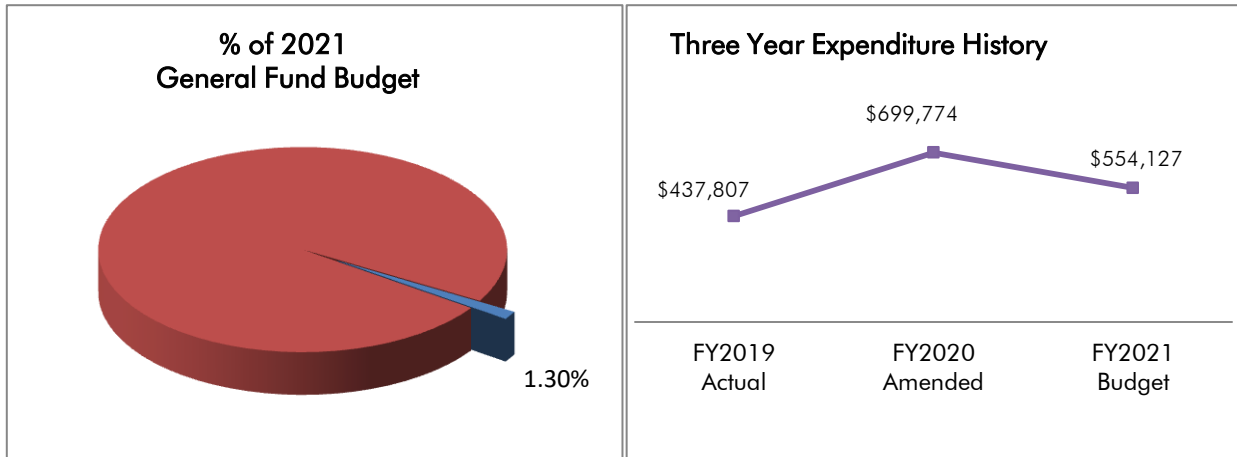


Public Works Department Organizational Chart





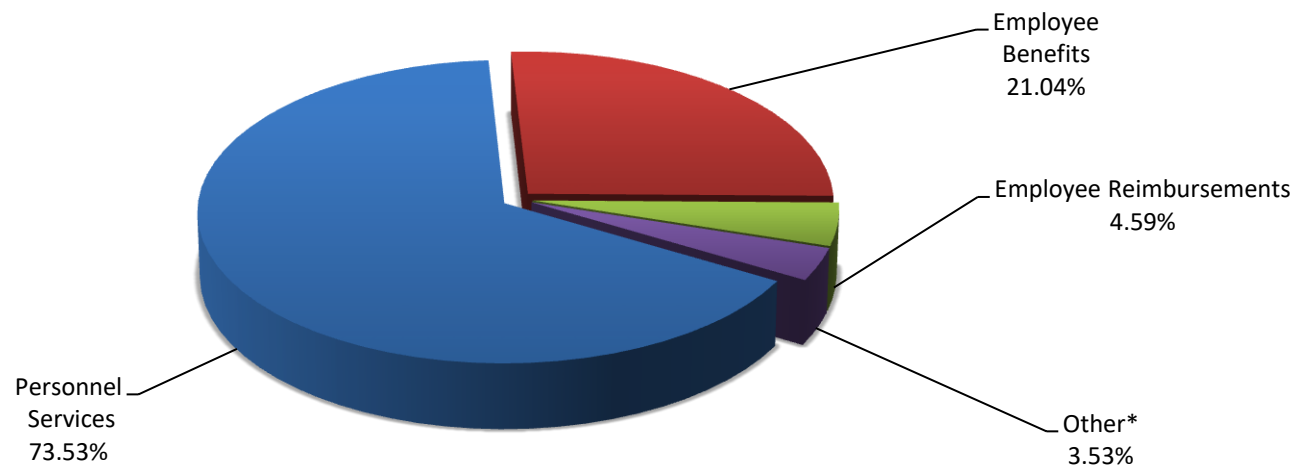
	<u>FY2018 Actual</u>	<u>FY2019 Actual</u>	<u>FY2020 Adopted Budget</u>	<u>FY2020 Amended Budget</u>	<u>FY2021 Budget</u>
Administration	\$ 460,790	\$ 437,807	\$ 555,020	\$ 699,774	554,127
Streets	3,311,067	3,016,874	3,448,414	3,368,554	3,201,584
Transportation	160,106	101,872	36,144	36,144	34,093
Vehicles & Equipment	2,507,469	2,077,856	2,766,373	3,029,498	2,240,504
Total Expenditures	\$ 6,439,432	\$ 5,634,409	\$ 6,805,951	\$ 7,133,970	\$ 6,030,308



PUBLIC WORKS ADMINISTRATION DIVISION BUDGETED POSITIONS

FULL TIME POSITION TITLE	FY2019	FY2020	FY2021
Public Works Director	0.60	0.60	0.60
Assistant Public Works Director	0.00	0.00	0.40
Project Manager	0.40	0.00	0.00
Assistant to the Director	0.55	0.55	0
GIS Technician	1	1	1
Management Analyst	0.60	0.60	0.60
Services Representative	2	2	2
TOTAL FULL TIME PERSONNEL	5.15	4.75	4.6

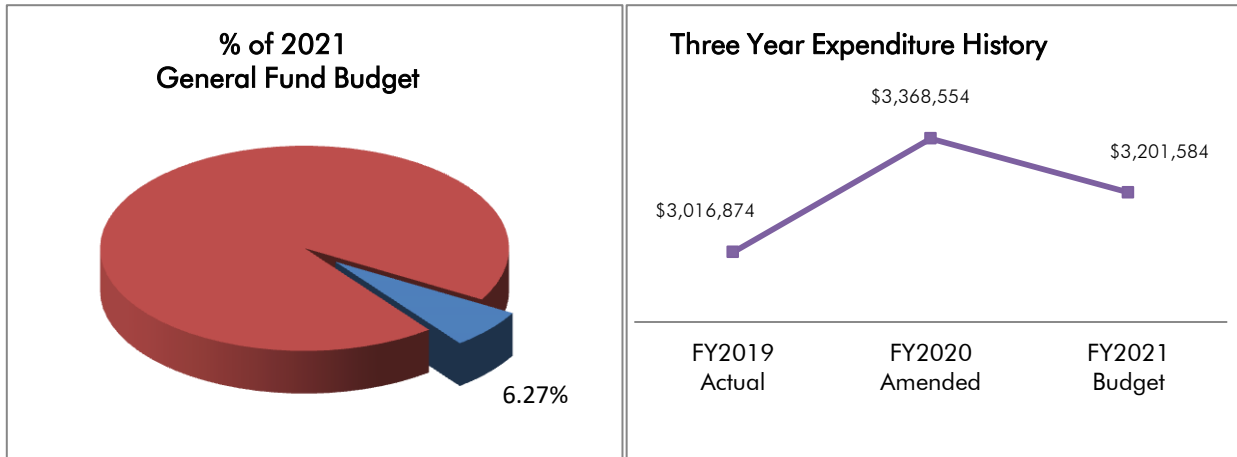
PART TIME POSITION TITLE			
Facility Attendant	1	1	0
TOTAL PART TIME PERSONNEL	1	1	0



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

	FY2018 Actual	FY2019 Actual	FY2020 Adopted Budget	FY2020 Amended Budget	FY2021 Budget
Personnel Services	\$ 314,629	\$ 251,168	\$ 378,646	\$ 403,447	\$ 364,378
Employee Benefits	105,066	145,183	138,058	145,811	144,755
Employee Reimbursements	10,549	6,864	15,885	15,885	25,460
Professional Services	-	5,000	500	112,700	4,000
Utilities	10,514	14,670	8,882	8,882	370
Purchased Services	5,610	4,141	5,500	5,500	5,500
Repair & Maintenance	4,422	5,016	3,200	3,200	3,000
Rent	178	74	-	1,699	-
Insurance	738	3,495	1,699	2,650	3,014
Supplies	8,683	2,198	2,650	-	3,650
Miscellaneous	400	-	-	-	-
Total Expenditures	\$ 460,790	\$ 437,807	\$ 555,020	\$ 699,774	\$ 554,127

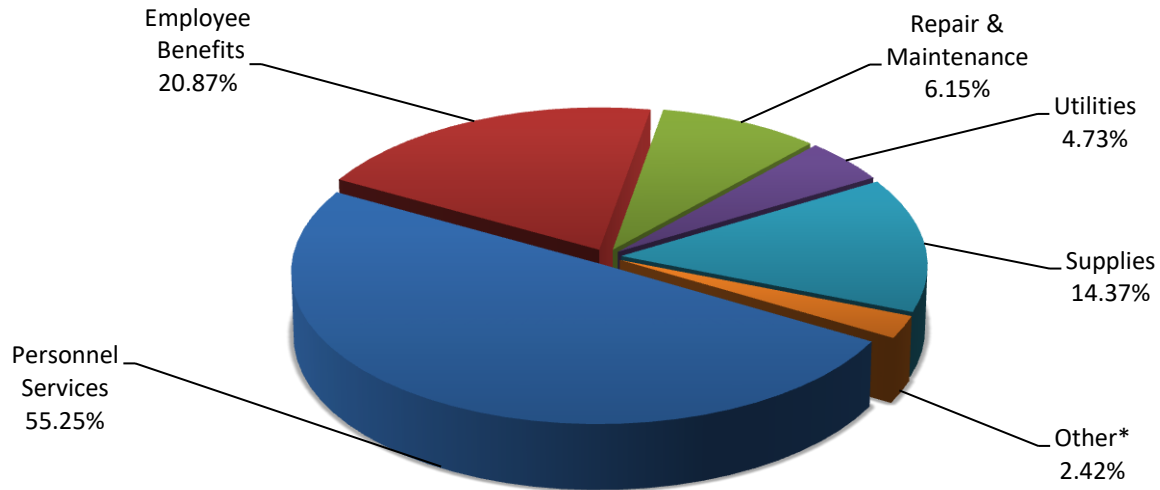
Note: Telephone (Utilities), moved to Department of Information Technology in 2021.



PUBLIC WORKS STREETS DIVISION BUDGETED POSITIONS

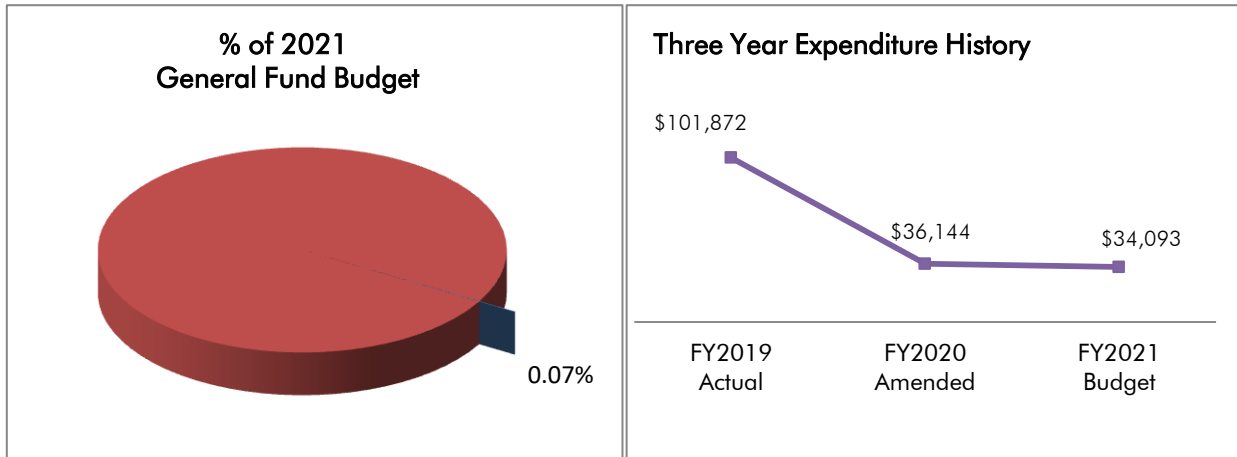
FULL TIME POSITION TITLE	FY2019	FY2020	FY2021
Streets Operations Manager	1	1	1
Streets Supervisor	0	0	1
Foreman	1	1	1
Public Improvement Technician II	1	1	1
Electrical Maintenance Technician	1	1	1
Maintenance Worker I	1	3	4
Maintenance Worker II	8	6	6
Maintenance Worker III	6	6	5
TOTAL FULL TIME PERSONNEL	19	19	20

PART TIME POSITION TITLE			
Sign Remover	1	1	1
Seasonal Maintenance	4	4	5
TOTAL PART TIME PERSONNEL	5	5	6



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

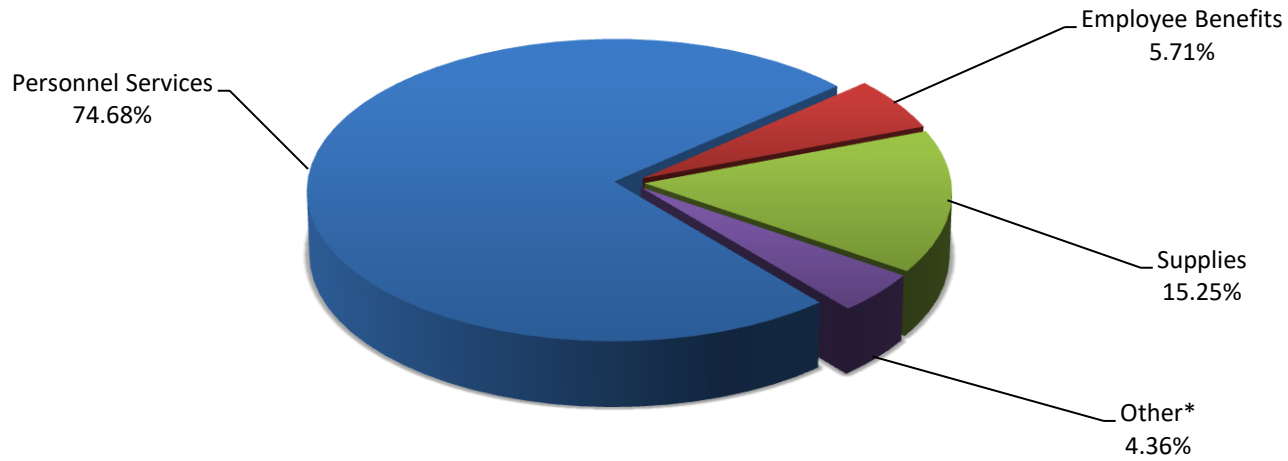
	FY2018 Actual	FY2019 Actual	FY2020 Adopted Budget	FY2020 Amended Budget	FY2021 Budget
Personnel Services	\$ 1,805,164	\$ 1,673,820	\$ 1,707,781	\$ 1,719,778	\$ 1,589,369
Employee Benefits	739,713	623,922	712,882	653,106	635,411
Employee Reimbursements	1,958	874	500	500	1,000
Professional Services	950	138,004	-	151,506	-
Utilities	160,074	67,339	151,506	25,789	151,506
Purchased Services	112,352	182,739	90,190	248,235	5,000
Repair & Maintenance	161,462	-	215,915	2,107	287,615
Rent	2,750	55,245	5,000	58,940	5,000
Insurance	42,826	274,961	58,940	508,593	66,583
Supplies	283,800	(30)	505,700	-	460,100
Miscellaneous Expenses	18	-	0	-	-
Total Expenditures	\$ 3,311,067	\$ 3,016,874	\$ 3,448,414	\$ 3,368,554	\$ 3,201,584



PUBLIC WORKS TRANSPORTATION DIVISION BUDGETED POSITIONS

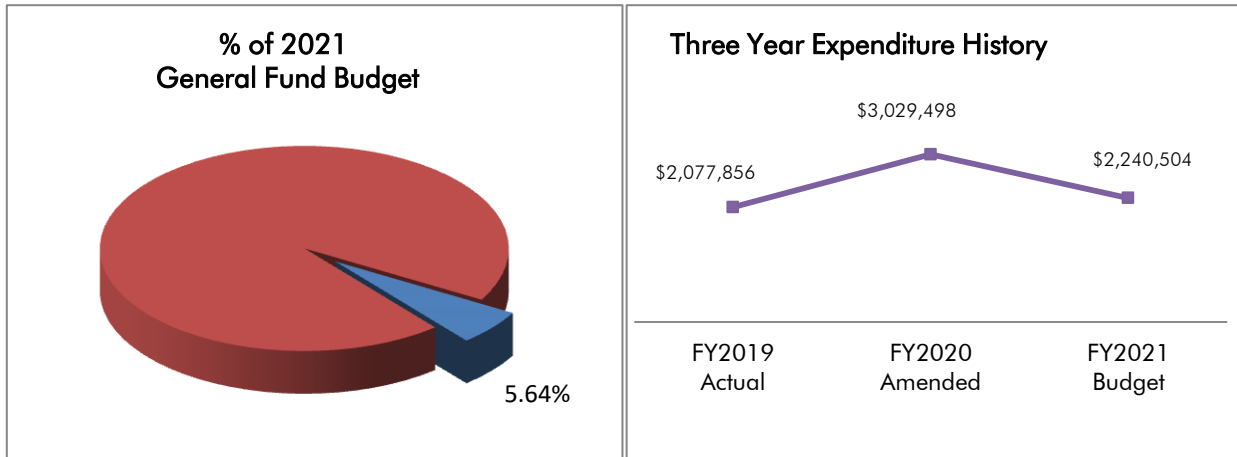
FULL TIME POSITION TITLE	FY2019	FY2020	FY2021
Bus Driver	1	0	0
TOTAL FULL TIME PERSONNEL	1	0	0

PART TIME POSITION TITLE			
Bus Driver	2	2	2
TOTAL PART TIME PERSONNEL	2	2	2



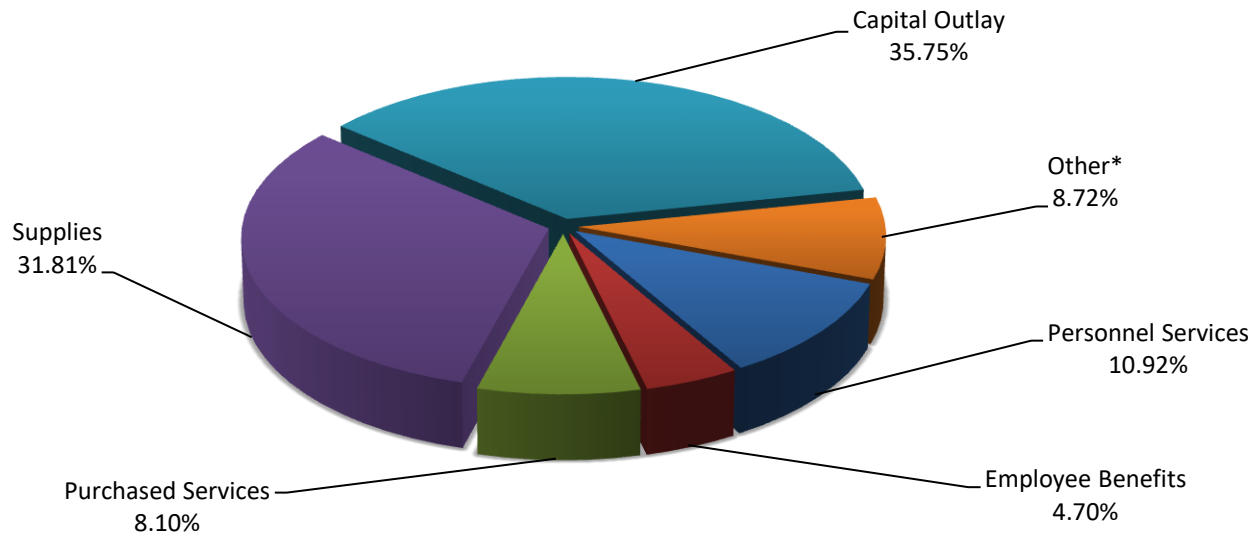
* Other includes Purchased Services, Rent and Repairs & Maintenance

	FY2018 Actual	FY2019 Actual	FY2020 Adopted Budget	FY2020 Amended Budget	FY2021 Budget
Personnel Services	\$ 109,319	\$ 57,922	\$ 27,900	\$ 27,900	\$ 25,460
Employee Benefits	36,872	38,466	2,134	2,134	1,948
Employee Reimbursements	60	65	-	-	-
Purchased Services	569	895	235	235	235
Rent	-	210	1,200	1,200	1,200
Repairs & Maintenance	-	33	50	50	50
Insurance	151	2,872	4,625	4,625	-
Supplies	13,134	1,408			5,200
Total Expenditures	\$ 160,106	\$ 101,872	\$ 36,144	\$ 36,144	\$ 34,093



PUBLIC WORKS VEHICLE & EQUIPMENT DIVISION BUDGETED POSITIONS

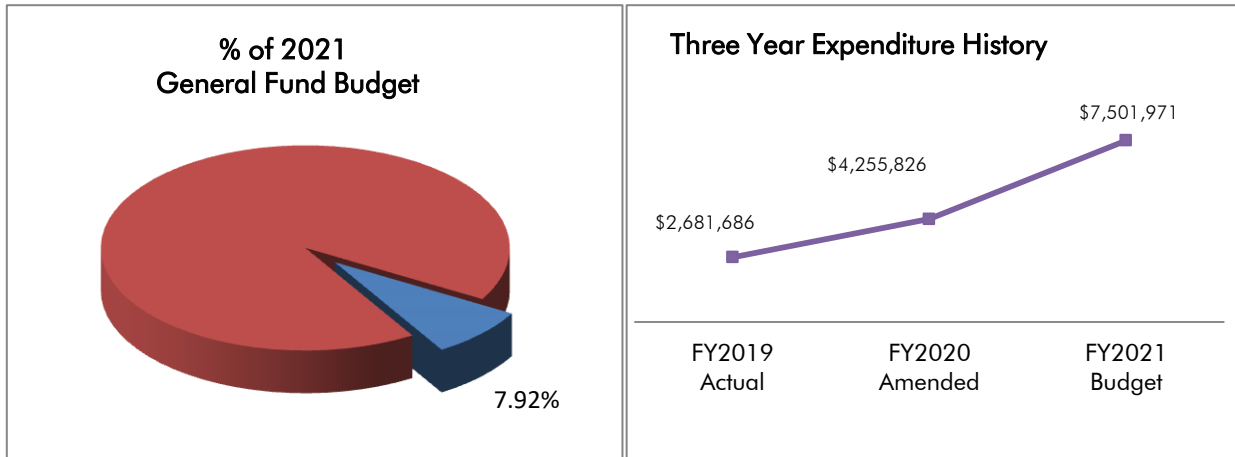
FULL TIME POSITION TITLE	FY2019	FY2020	FY2021
V&E / Transportation Operations Manager	1	1	0
Maintenance Worker I	1	1	1
Mechanic II	3	3	2
Inventory Control Technician - Partial Year	1	0.5	0
TOTAL FULL TIME PERSONNEL	6	5.5	3



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

	FY2018 Actual	FY2019 Actual	FY2020 Adopted Budget	FY2020 Amended Budget	FY2021 Budget
Personnel Services	\$ 539,337	\$ 529,716	\$ 479,756	\$ 513,837	\$ 244,579
Employee Benefits	225,110	206,144	202,801	166,323	105,209
Employee Reimbursements	4,412	2,850	4,180	13,880	4,180
Professional Services	-	-	-	95,470	110,000
Utilities	2,114	1,700	1,728	1,728	40
Purchased Services	27,235	22,682	66,495	66,495	181,495
Repair & Maintenance	56,062	54,482	58,300	113,658	67,300
Insurance	8,445	12,634	11,011	11,011	13,074
Supplies	658,809	636,809	709,352	689,352	712,802
Capital Outlay	985,945	610,839	1,232,000	1,356,994	801,075
Miscellaneous Expense	-	-	750	750	750
Total Expenditures	\$ 2,507,469	\$ 2,077,856	\$ 2,766,373	\$ 3,029,498	\$ 2,240,504

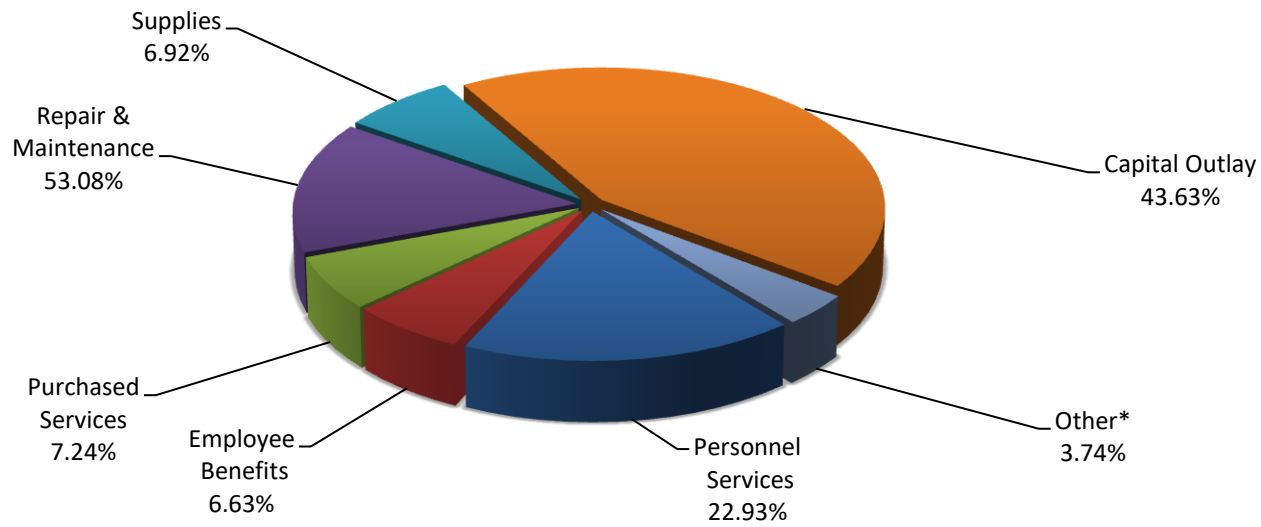
Note: Telephone (Utilities), moved to Department of Information Technology in 2021.



BUILDING MAINTENANCE BUDGETED POSITIONS

FULL TIME POSITION TITLE	FY2019	FY2020	FY2021
Building Maintenance Operations Manager	1	0	0
Natural Resources & Facilities Manager	0	0	1
Foreman	0	1	1
Forester Village	0	0	1
Maintenance Worker I	1	1	3
Maintenance Worker II	0	0	1
Maintenance Worker III	3	3	4
Electrical Maintenance Technician	3	3	3
TOTAL FULL TIME PERSONNEL	8	8	14

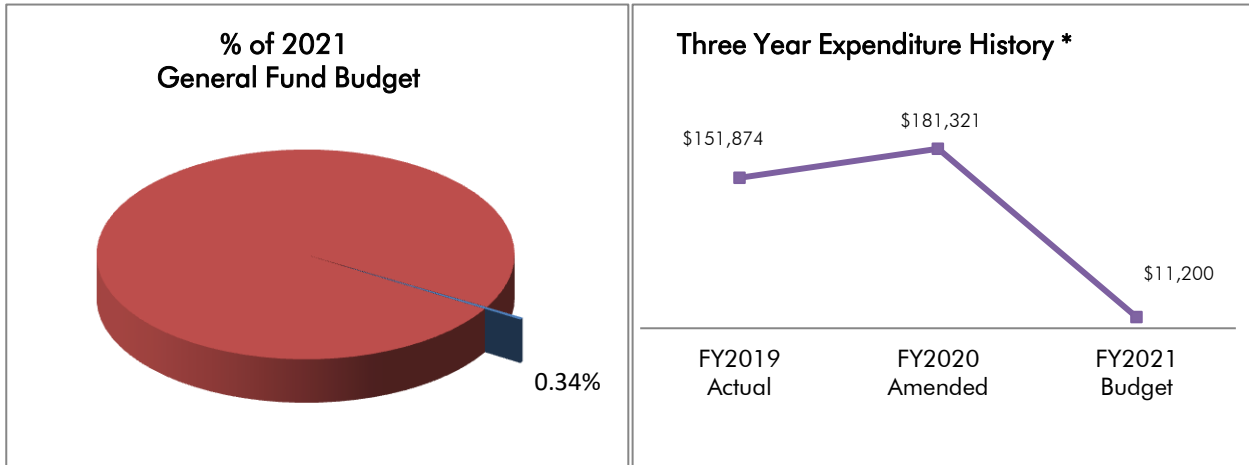
PART TIME POSITION TITLE	FY2019	FY2020	FY2021
Maintenance	2	2	2
Maintenance II	2	2	3
Seasonal Maintenance	1	1	8
TOTAL PART TIME PERSONNEL	5	5	13



* Other includes Employee Reimbursements, Professional Services and Utilities.

	FY2018 Actual	FY2019 Actual	FY2020 Adopted Budget	FY2020 Amended Budget	FY2021 Budget
Personnel Services	\$ 834,739	\$ 732,100	\$ 749,261	\$ 722,306	\$ 1,358,193
Employee Benefits	277,335	256,144	300,446	243,041	466,405
Employee Reimbursements	575	60	-	-	25,650
Professional Services	38,557	12,533	29,275	68,475	152,000
Utilities	112,808	105,719	109,134	109,134	90,170
Purchased Services	245,493	259,507	265,774	273,005	468,000
Repair & Maintenance	1,550,760	1,042,654	2,342,624	2,218,250	1,136,380
Rent	112	9,224	5,000	5,942	12,850
Insurance	9,446	13,487	13,630	13,630	-
Supplies	183,673	216,568	197,950	602,043	518,963
Capital Outlay	-	33,690	-	-	3,273,360
Total Expenditures	\$ 3,253,499	\$ 2,681,686	\$ 4,013,094	\$ 4,255,826	\$ 7,501,971

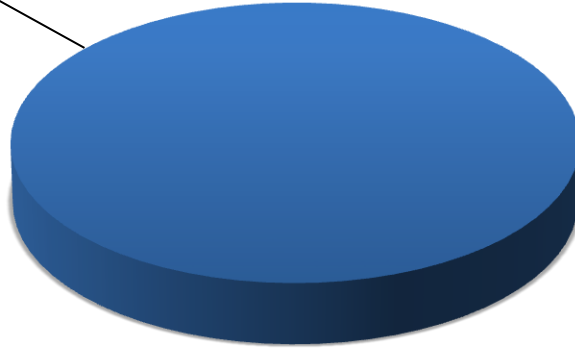
Note: For 2021 Park Grounds Maintenance merged with Building Maintenance to form Natural Resources & Facilities Operations.



The Grounds Maintenance department was created as part of the FY2018 budget to account for the maintenance of Village grounds by Parks Department staff. Personnel costs were accounted for in the Parks Department budget. In the 2021 budget, these personnel costs are now being accounted for in the Natural Resources & Facilities Division. More details about the Parks Department can be found in the Special Revenue section of this document.



Repair & Maintenance,
100.00%



	FY2018 Actual	FY2019 Actual	FY2020 Adopted Budget	FY2020 Amended Budget	FY2021 Budget
Repair & Maintenance	\$ 49,545	\$ 115,048	\$ 111,319	\$ 158,276	\$ 11,200
Supplies	47,404	36,826	31,500	23,045	-
Total Expenditures	\$ 96,949	\$ 151,874	\$ 142,819	\$ 181,321	\$ 11,200



DEPARTMENT MISSION:

The mission of the Orland Park Police Department is to enhance the quality of life for the people and families within our community by providing professional, high quality and effective police service in partnership with Village residents and businesses. The Orland Park Police Department has a vital impact on the quality of life in our community. To demonstrate our dedication to our profession and our community, we commit ourselves to the following values:

Integrity

Integrity is defined as being honest, moral, upright and sincere. We believe that integrity is the basis for community trust; therefore, we can only serve effectively to the extent that we are credible individually, as a department, and as a profession. We lead by example in both our professional and private lives and strive to serve as role models for the community. The high level of integrity of our employees is the very foundation of the Orland Park Police Department.

Community Partnership

We see the community in a partnership role; our citizens are our partners as well as our clients. Dedicated to professional service, we are constantly striving to work with the community to solve problems. We actively solicit citizen participation in the development of police activities and programs that impact their neighborhood. The department gives a high priority to crime prevention and community safety and is committed to implementing those practices that afford greater contact between the police and the community.

Community Problem Oriented Policing

The Orland Park Police Department is committed to an open and honest relationship with the community. Department members shall uphold laws in an ethical, impartial, courteous, and professional manner while respecting the rights and dignity of all persons. We shall strive to achieve a balance between enforcement and community needs that reflect both the spirit and the letter of the law.

Commitment to Employees

The department recognizes that its employees are the vital component to the successful delivery of police services. We believe we can achieve our highest potential by actively involving our employees in problem solving, and in the development and implementation of programs. We strive to achieve an environment of mutual respect and trust. The department recognizes and supports academic achievement of employees and promotes their pursuit of higher education.

Professionalism and Dedication

We are proud of the trust that the public places in us individually, as a department, and in our profession. We are committed to the development and maintenance of a force of well-trained, thoroughly professional employees that are dedicated to public service and protection to the people of the Village of Orland Park. The department shall continue to provide reinforcement and support to those employees who offer contributions to a work environment that reflects dedication to department values.

DEPARTMENT FUNCTIONS:

The Police Department's primary goal is to uphold and enforce the law impartially, and to protect life, liberty, property, human rights and the dignity of the members of the public.



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

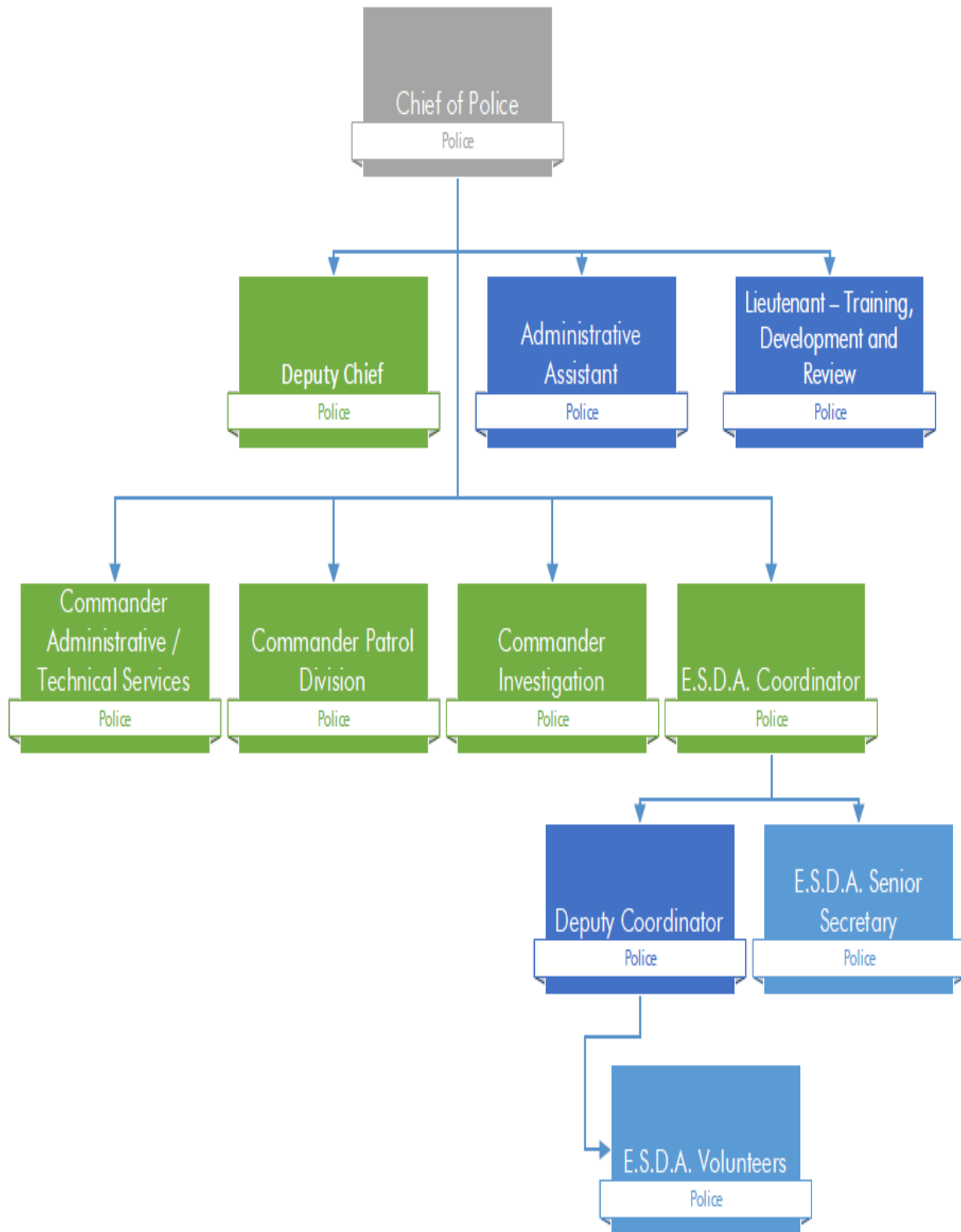
- Promote and preserve public order
- Create and maintain a feeling of security in the community and, as much as possible, prevent conflicts and promote goodwill
- Respond and provide assistance to people in situations arising out of natural or man-made disasters, and provide active assistance to other agencies
- Aid individuals who are in danger of physical harm to their person or property, and provide necessary help to people in distress situations
- Protect Village properties including roads, railways, bridges, vital installations and establishments against acts of vandalism or violence
- Prevent crimes and reduce the opportunities for the commission of crimes through preventive action and measures, along with aiding and cooperating with the private sector in implementing measures to prevent or reduce crimes
- Document and investigate all criminal offenses, apprehend suspects and provide assistance in the prosecution of offenders
- Facilitate orderly movement of people and vehicles, and control and regulate traffic on roads and highways
- Train, motivate and ensure the safety and welfare of all police personnel
- Register all complaints brought in person, received by telephone, e-mail or other means against a member of the department and take prompt follow-up action thereon, after duly acknowledging the receipt of the complaint
- Promote a positive work atmosphere for all members of the department that values their contribution to our mission

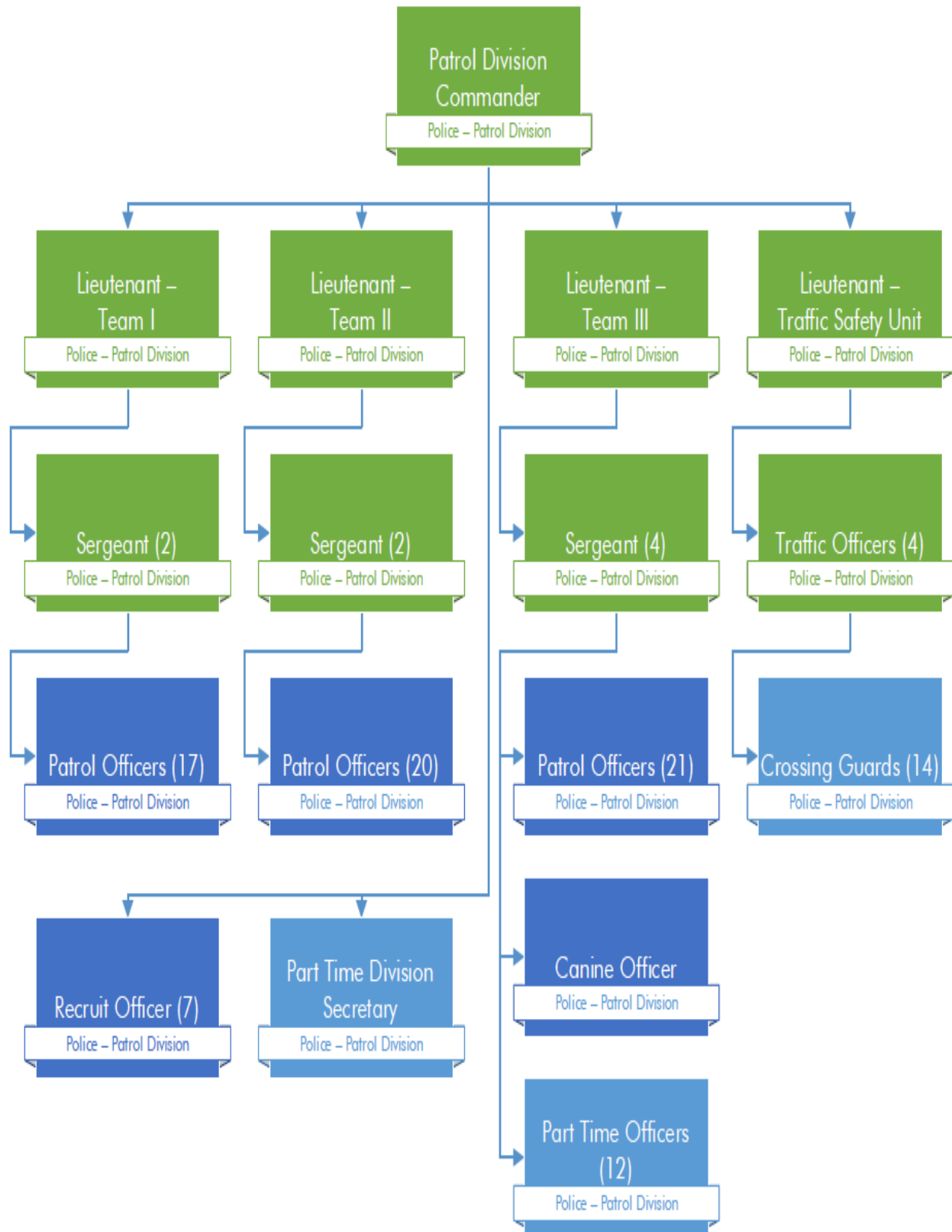
Village Board Strategic Goal: Quality of Life						
Department Objective	Performance Measure	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Target	FY21 Target
Increase safety within the Village.	Crime Rate per 1,000 population	19.18	17.35	16.32	12.00 Due to COVID	15.00 Due to COVID

Village Board Strategic Goal: Organizational Development & Service Delivery						
Department Objective	Performance Measure	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Target	FY21 Target
Serve the community with a professional and highly trained work force.	Employee training hours	20,884	15,221	13,350 * Lower due to Attrition	10,445 Due to COVID	11,000 Due to COVID
	Sustained Citizen Complaint Investigations	10	3	7	7	7
Increase the productivity of the Patrol Division in arrests and the enforcement of the Illinois Vehicle Code.	Increase the number of traffic stops	10,037	11,845	12,943	11,500 Due to COVID	12,000 Due to COVID



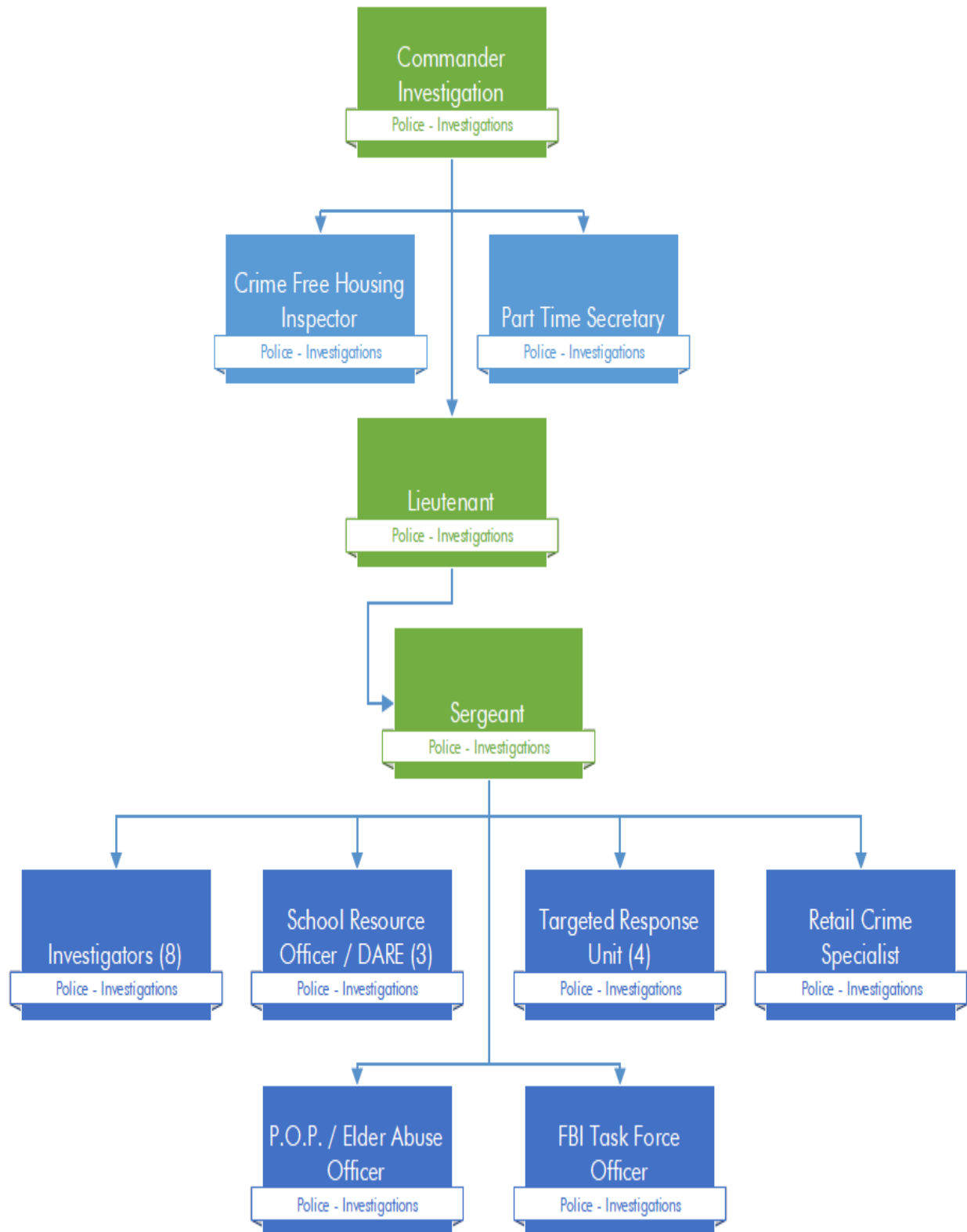
Police Department Organizational Chart





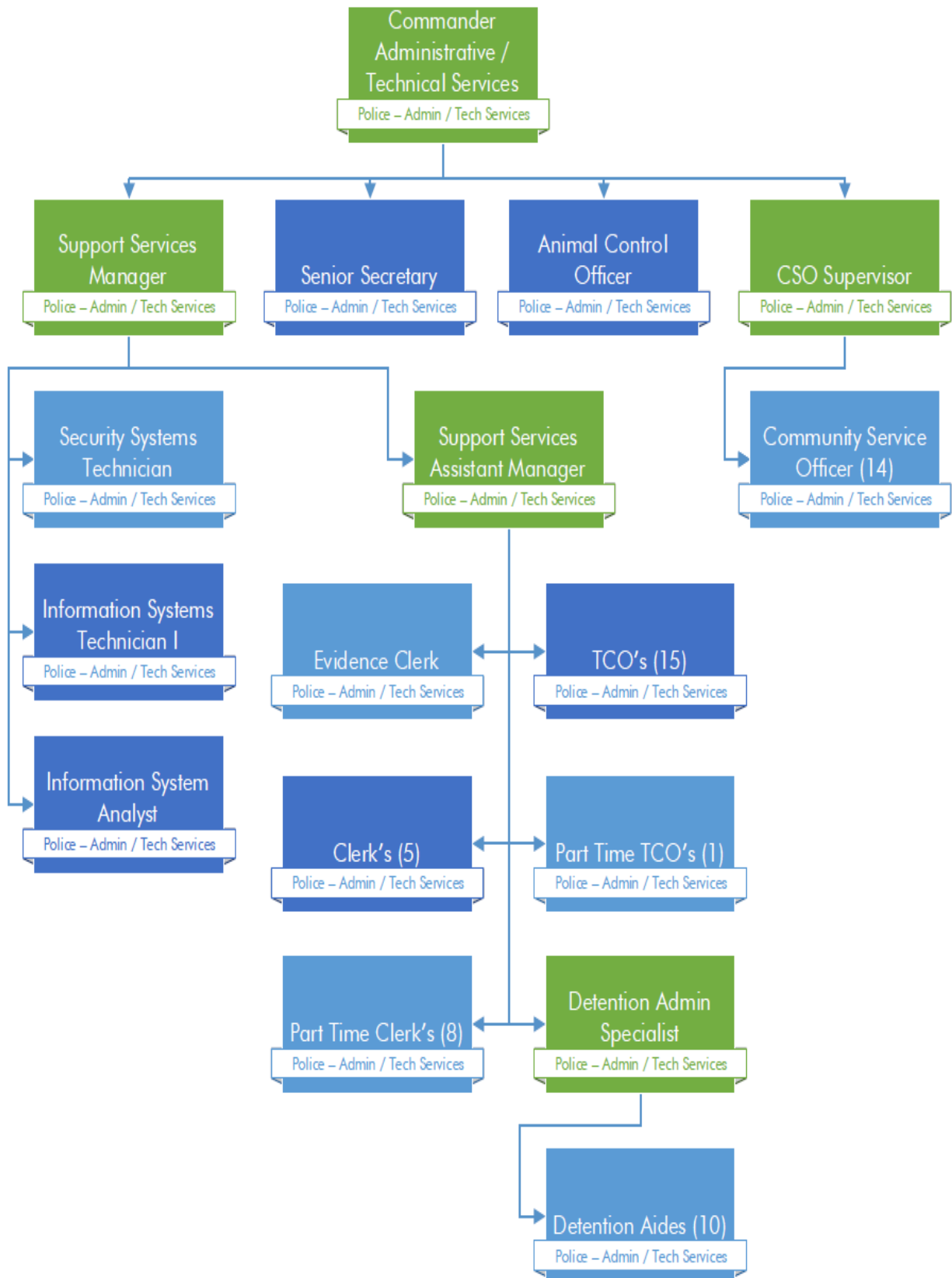


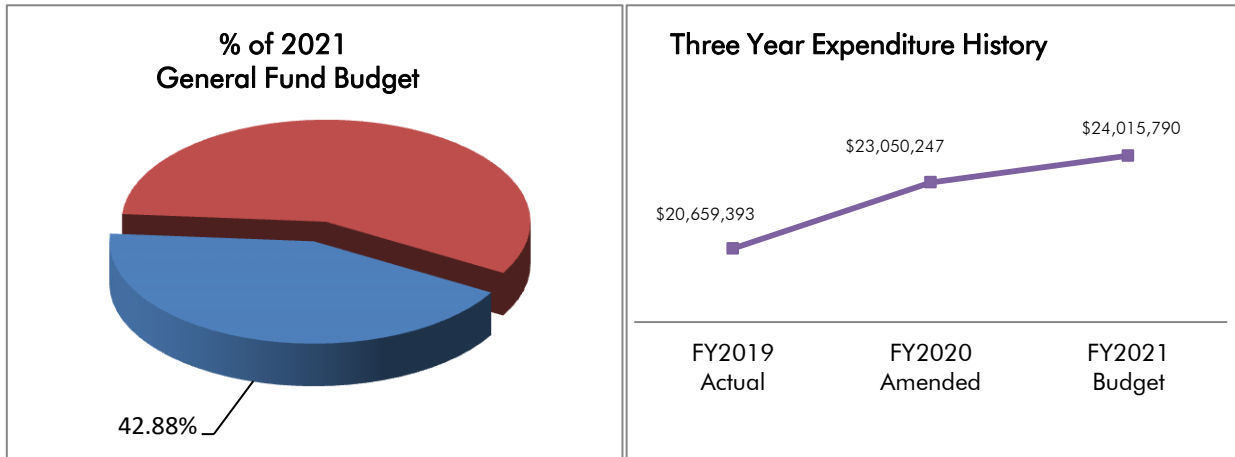
Police Department Organizational Chart





Police Department Organizational Chart



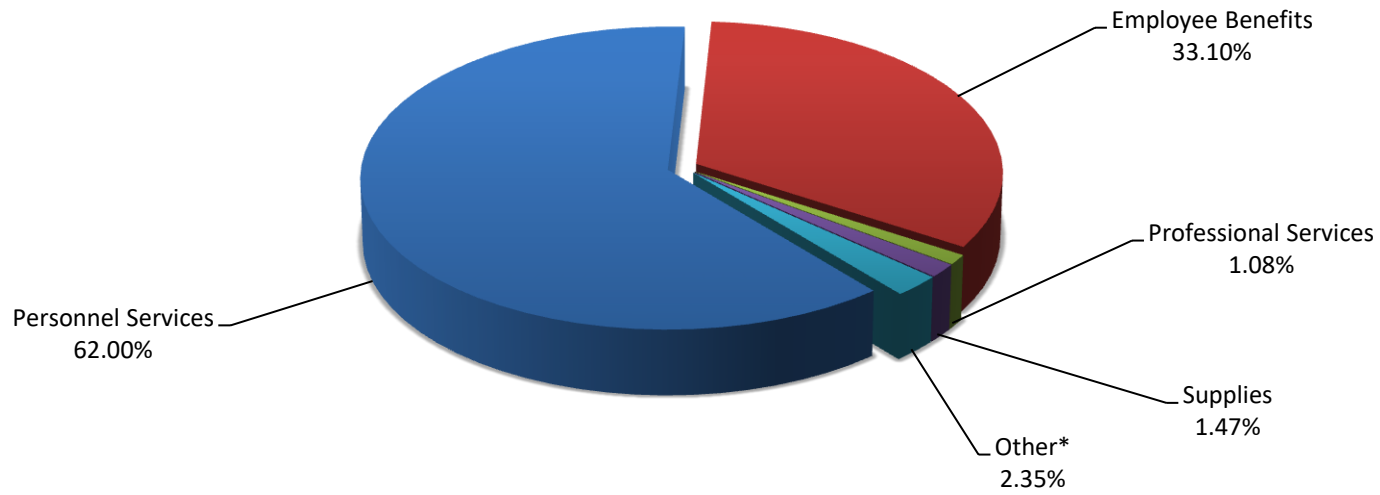


POLICE DEPARTMENT BUDGETED POSITIONS

FULL TIME POSITION TITLE	FY2019	FY2020	FY2021
Chief of Police	1	1	1
Deputy Chief of Police	1	1	1
Commanders	3	3	3
Lieutenants	6	6	5
Sergeants	9	9	10
Deputy Coordinator - ESDA	0	1	0
Support Services Manager	1	1	1
Information Systems Analyst	1	1	1
Support Services Assistant Manager	1.75	1.75	1.75
CSO Supervisor	1	1	1
Detention Aide/Adm Specialist	1	1	1
Administrative Assistant	1	1	1
Senior Secretary	0.75	0.75	0.75
Service Representative	5	5	5
Animal Control Officer	1	1	1
Telecommunicators	14	14	15
Patrol Officers	81	81	81
TOTAL FULL TIME PERSONNEL	128.5	129.5	129.5

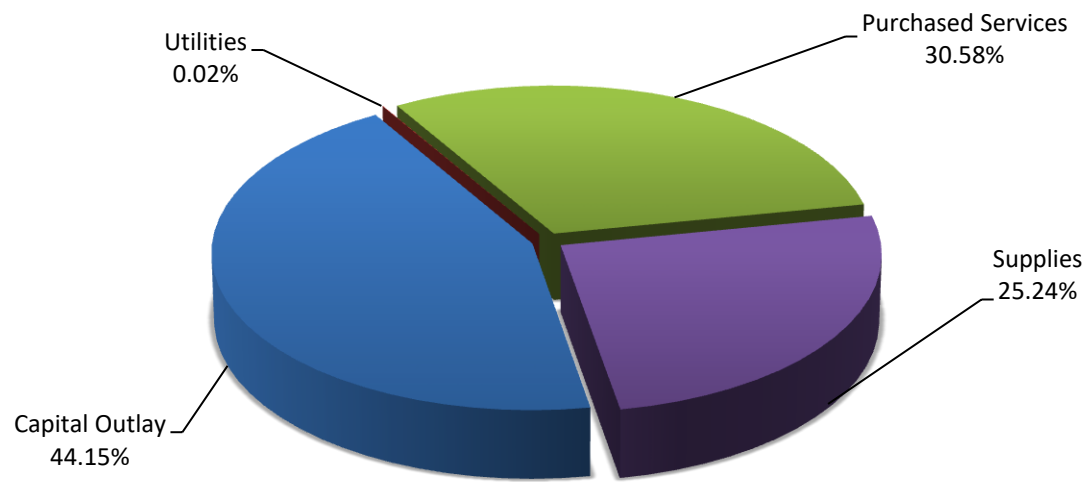


PART TIME POSITION TITLE			
Clerk Typist	8	8	4
Division Secretary	2	2	2
Evidence Clerk	1	1	1
IT Technican I	1	1	1
IT Technican II	1	1	0
Telecommunicator	1	1	1
Temporary Traffic Control Officer	0	0	1
Community Service Officer	14	14	14
Dentention Aides	10	10	10
Patrol	12	12	15
Crossing Guards	14	14	12
Crime Free Housing Coordinator	1	1	1
TOTAL PART TIME PERSONNEL	65	65	62



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

	FY2018 Actual	FY2019 Actual	FY2020 Adopted Budget	FY2020 Amended Budget	FY2021 Budget
Personnel Services	\$ 13,734,403	\$ 13,725,089	\$ 14,564,067	\$ 14,545,238	\$ 14,699,392
Employee Benefits	6,184,867	6,235,599	7,429,868	7,424,579	7,848,121
Employee Reimbursements	80,754	82,729	100,335	109,051	129,602
Professional Services	3,678	3,095	3,000	230,333	255,622
Utilities	28,976	32,170	28,670	27,670	36,670
Purchased Services	18,711	24,937	24,219	24,619	28,720
Repair & Maintenance	29,987	25,940	39,430	59,277	121,575
Rent	4,188	5,784	11,994	11,994	11,994
Insurance	108,953	200,637	165,467	165,467	222,352
Supplies	273,607	317,964	306,285	445,819	347,984
Miscellaneous Expenses	6,133	5,450	6,200	6,200	6,200
Total Expenditures	\$ 20,474,257	\$ 20,659,393	\$ 22,679,535	\$ 23,050,247	\$ 23,708,232



	FY2018 Actual	FY2019	FY2020 Adopted Budget	FY2020 Amended Budget	FY2021 Budget
Capital Outlay					\$ 135,794
Utilities					76
Purchased Services					94,045
Supplies					77,643
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 307,558

Note: In 2021, Police Department Information Technology is broken out into a separate department.



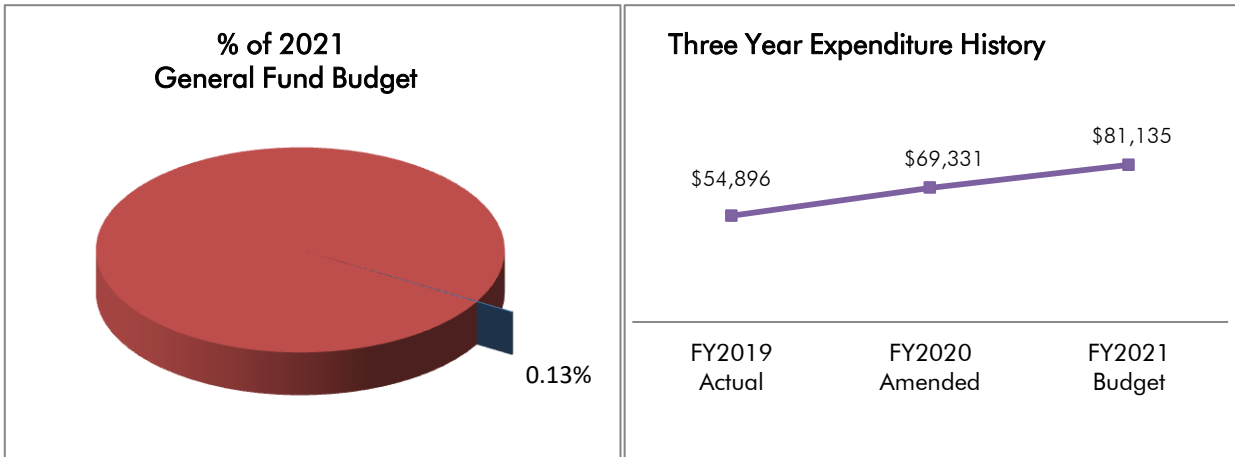
DEPARTMENT MISSION

To enhance the quality of life for the people and families within the Village by providing professional, high quality and effective emergency services in partnership with Village residents.

DEPARTMENT FUNCTIONS:

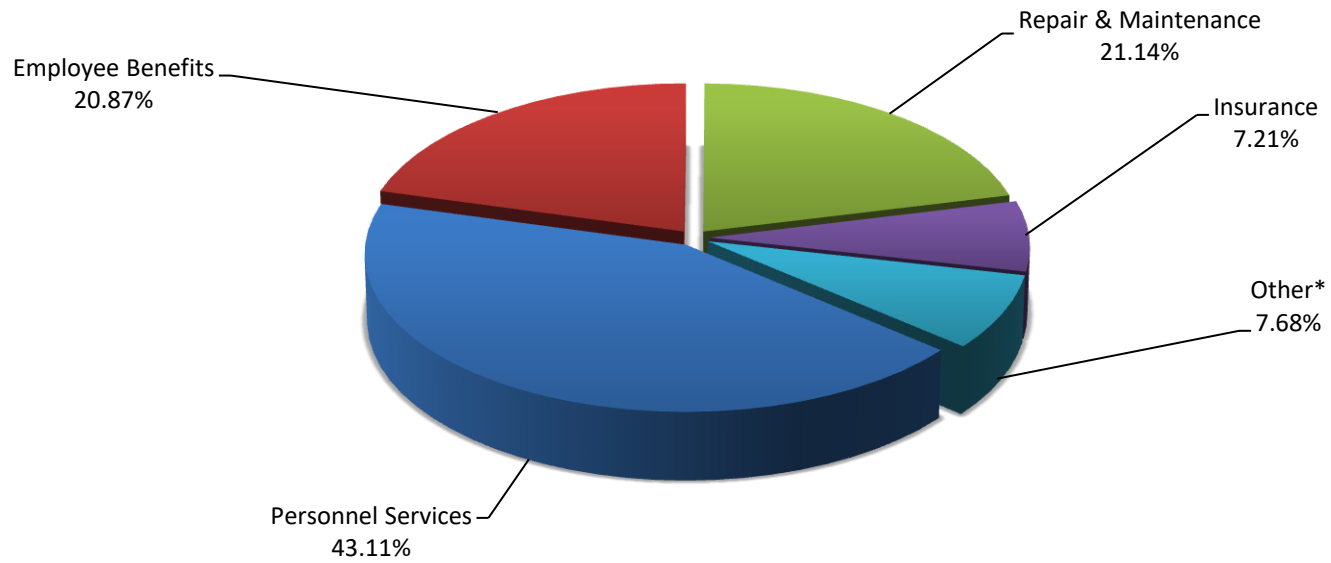
The Emergency Services Disaster Agency (ESDA) is a voluntary organization managed by a Coordinator who reports to the Deputy Chief of Police. The purpose of the Orland Park Emergency Services and Disaster Agency is to assist the Police Department and the Village in mitigating, preparing for, responding to, and recovering from natural, manmade and nuclear disasters. ESDA is a contingency planning and resource management agency under the direction of the Police Department that coordinates and oversees the writing and implementation of the Village Emergency Operations Plan. It acts as a liaison with other governmental agencies, such as the Illinois Emergency Management Agency (IEMA) and the Federal Emergency Management Agency (FEMA). It maintains and implements the siren alerting system for warning residents in an emergency, such as a tornado. It maintains the Emergency Operations Center (EOC) and provides other services as assigned by the Chief of Police. ESDA also provides supplemental personnel to the Police Department to assist in traffic control, crowd control, first aid and any other duties assigned by the Chief of Police.

ESDA provides emergency services to Village residents by providing trained volunteers to back up and assist other Village departments such as the Police and Public Works Departments. It also works in cooperation with the Orland, Palos and Mokena Fire Protection Districts. Additionally, ESDA provides non-emergency assistance for specific special events that are approved and supported by the Village.



EMERGENCY SERVICES DISASTER AGENCY BUDGETED POSITIONS

FULL TIME POSITION TITLE	FY2019	FY2020	FY2021
ESDA Coordinator	0.25	0.25	0.25
Deputy Coordinator	1	0	0
Senior Secretary	0.25	0.25	0.25
TOTAL FULL TIME PERSONNEL	1.5	0.5	0.5



* Other includes Employee Reimbursements, Utilities and Supplies

	FY2018 Actual	FY2019	FY2020 Adopted Budget	FY2020 Amended Budget	FY2021 Budget
Personnel Services	\$ 25,331	\$ 29,881	\$ 34,585	\$ 34,585	\$ 34,974
Employee Benefits	8,793	11,678	15,590	15,590	16,933
Employee Reimbursements	100	100	300	300	1,200
Utilities	2	26	80	80	80
Purchased Services	2,950	7,330	-	9,550	-
Repair & Maintenance	5,857	5,078	9,550	5,676	17,150
Insurance	4,759	803	5,676	3,550	5,848
Supplies	1,107	-	3,550	-	4,950
Total Expenditures	\$ 48,899	\$ 54,896	\$ 69,331	\$ 69,331	\$ 81,135

Special Revenue Funds

**Budget
Fiscal Year 2021**



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

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

Motor Fuel Tax revenues have fluctuated over the last 10 years for a number of reasons, including changes in the amount of Motor Fuel Tax allocated each year to municipalities, changes in the Village's population and changes in gasoline and diesel fuel demand.

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



Revenue Summary

	<u>FY 2018 Actual</u>	<u>FY 2019 Actual</u>	<u>FY2021 Adopted Budget</u>	<u>FY2020 Amended Budget</u>	<u>FY2021 Budget</u>
Motor Fuel Tax Allotment	\$ 1,527,317	\$ 1,874,597	\$ 1,947,676	\$ 1,947,676	\$ 2,236,225
Grants & Reimbursements				\$ 1,247,056	\$ 1,247,056
Interest	4,532	8,500	3,255	3,255	6,153
Total Revenue	\$ 1,531,850	\$ 1,883,097	\$ 1,950,931	\$ 3,197,987	\$ 3,489,434

Expenditure Summary

	<u>FY 2018 Actual</u>	<u>FY 2019 Actual</u>	<u>FY2021 Adopted Budget</u>	<u>FY2020 Amended Budget</u>	<u>FY2021 Budget</u>
Interfund Transfer Out to General Fund	\$ 1,404,021	\$ 1,433,367	\$ 2,697,676	\$ 1,947,676	\$ 1,947,676
Interfund Transfer Out to Capital Fund				\$ 1,997,056	
Credit, Collection & Bank Charges	158	568		-	
Total Expenditures	\$ 1,404,179	\$ 1,433,935	\$ 2,697,676	\$ 3,944,732	\$ 1,947,676

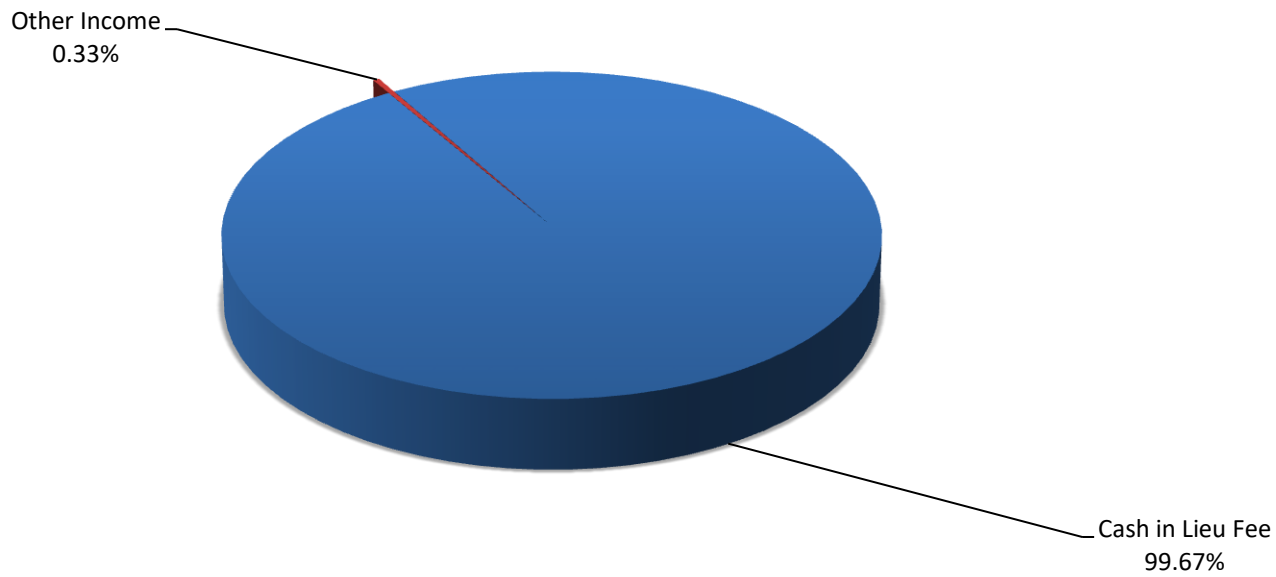


The Park Development Fund is funded by capital improvement fees from developers. The current capital improvement fee is \$90,000 per acre. Developers are required to make a cash contribution to the Village equal to the capital improvement fee for seven acres of park land for every 1,000 people anticipated to reside in the development. The Park Development Fund also receives cash contributions in lieu of land for park and recreation use. These contributions are received when the developer is unable to donate the required seven acres per 1,000 people anticipated to reside in the development. These cash contributions are solely used for the acquisition of land for parks and recreation or for the improvement of recreation facilities and other parks already existing within the Village.

The amount of park facilities provided for new residents is based on data and policy contained in the Village's Comprehensive Plan, which recommends a ratio of ten acres of active parks per 1,000 residents. Of the ten acres, five acres are designated for neighborhood parks and five acres are designated for community parks. New housing developments are required to pay 100% of the land and capital costs associated with neighborhood parks, which contain facilities for immediately surrounding residents while Community parks serve all residents, therefore new housing developments are required to pay 40% of the land and capital costs associated with community parks. This results in the seven acre per 1,000 resident requirement.



Revenue Summary



	FY 2018 Actual	FY 2019 Actual	FY2020 Adopted Budget	FY2020 Amended Budget	FY2021 Budget
Capital Improvement Fee	\$ 51,819	\$ 65,362		\$ 69,216	
Cash in Lieu Fee	63,567	90,728	148,217	79,001	150,732
Other Income	1,330	856	200	200	500
Interfund Transfers from Home Rule Sales Tax Fund	-	115,037	255,000	255,000	-
Total Revenue	\$ 116,716	\$ 271,983	\$ 403,417	\$ 403,417	\$ 151,232

Expenditure Summary

	FY 2018 Actual	FY 2019 Actual	FY2021 Budget	FY2020 Amended Budget	FY2021 Budget
Credit, Collection & Bank Charges	\$ 258	\$ 901	\$ 100	\$ 100	\$ 1,000
Professional Services		\$ 19,610	\$ 150,000	\$ 150,000	
Supplies				\$ 15,000	
Capital Outlay	9,929	282,599	105,000	831,242	250,000
Total Expenditures	\$ 10,187	\$ 303,110	\$ 255,100	\$ 996,342	\$ 251,000



Seizure and Forfeiture Fund Summary

The Village’s Police Department seizes funds due to drug related arrests and search warrants for drug related crimes. These funds are deposited into the Seizure and Forfeiture Fund. The Police Department then petitions the courts to deem the funds forfeited. Once deemed forfeited, the Village sends the funds to the Illinois State Police, who then disperses the funds to the appropriate agencies, depending on which agency participated in the seizure.

Expenditure of funds from the Seizure and Forfeiture Fund are used to support community policing activities, training, and law enforcement operations that result in further seizures and forfeitures.

Revenue Summary

	FY 2018 Actual	FY 2019 Actual	FY2020 Adopted Budget	FY2020 Amended Budget	FY2021 Budget
Fines & Forfeitures	\$ 41,225	\$ 27,259	\$ 20,000	\$ 20,000	\$ 29,000
Total Revenue	\$ 41,225	\$ 27,259	\$ 20,000	\$ 20,000	\$ 29,000

Expenditure Summary

	FY 2018 Actual	FY 2019 Actual	FY2020 Adopted Budget	FY2020 Amended Budget	FY2021 Budget
Supplies	\$ 38,202	\$ 38,424		\$ -	
Professional Services	4,060	3,250		-	
Employee Reimbursements	5,848			-	
Repair and Maintenance	-	-		-	
Miscellaneous	3,925	3,125		-	
Purchased Services	15,000	20,478		-	
Utilities	4,482	(4,482)		-	
Credit, Collection & Bank Charges	63	404		-	
Total Expenditures	\$ 71,580	\$ 61,199	\$ -	\$ -	\$ -



In September 2001, the Village passed an ordinance imposing a Home Rule Municipal Retailers' Occupation and Service Tax (Sales Tax) of three quarters (3/4) of one percent. The Illinois Department of Revenue began enforcing the tax on January 1, 2002. The purpose of the tax was to fund capital improvement projects within the Village, as well as property tax abatements and the property tax rebate program (if applicable).

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

Revenues collected from the Home Rule Sales Tax in FY2021 will be used to fund road improvement projects and to abate property taxes related to debt payments. Using the home rule sales tax revenues in this way will benefit Village residents by enabling the Village to maintain the property tax levy amount, which has not increased since 2011.



Village of Orland Park

Fiscal Year 2021

Home Rule Sales Tax Fund Summary

Revenue Summary

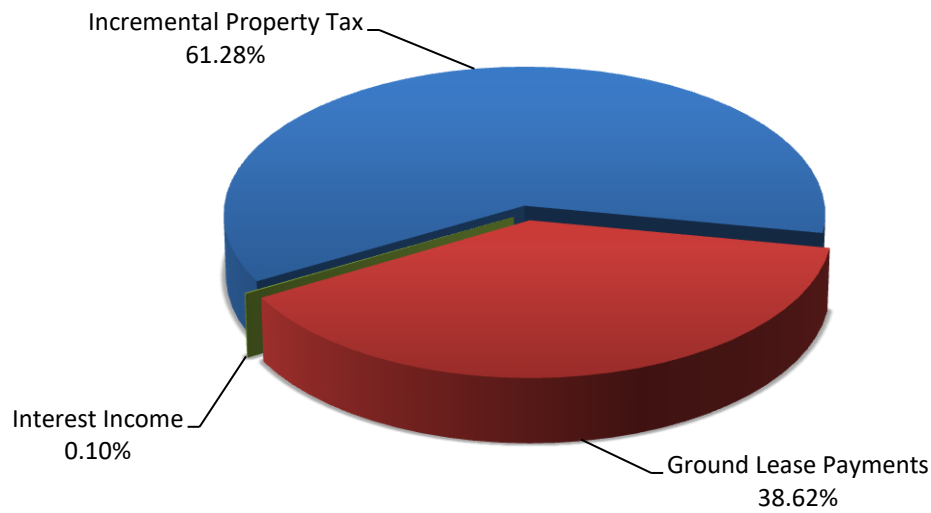
	FY 2018 Actual	FY 2019 Actual	FY2020 Adopted Budget	FY2020 Amended Budget	FY2021 Budget
Home Rule Sales Tax	\$ 9,838,148	\$ 9,685,990	\$ 9,569,585	\$ 9,569,585	\$ 7,601,913
Interest	381,835	356,107	45,154	45,154	33,067
Total Revenue	\$ 10,219,983	\$ 10,042,097	\$ 9,614,739	\$ 9,614,739	\$ 7,634,980

Expenditure Summary

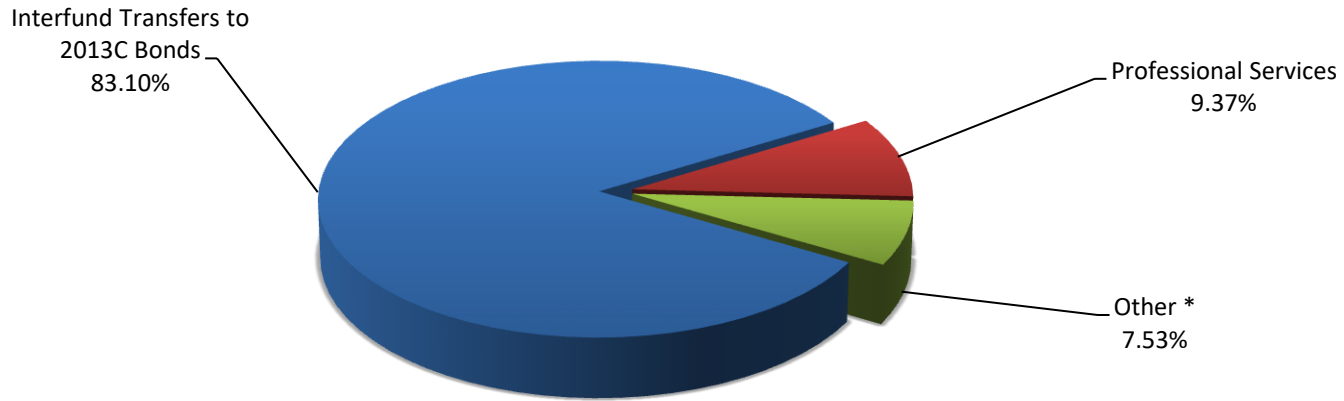
	FY 2018 Actual	FY 2019 Actual	FY2020 Adopted Budget	FY2020 Amended Budget	FY2021 Budget
Interfund Transfer to General Fund	\$ 3,191,910	\$ 2,806,919	\$ 2,484,300	2,484,300.00	\$ 664,300
Interfund Transfer to Commuter Parking Fund					232,628
Interfund Transfer to Civic Center Fund	-	-	100,000	85,000	122,034
Interfund Transfer to Museum Fund					61,238
Interfund Transfers to Capital Improvement Fund	8,580,336	7,288,806	2,759,388	2,827,967	
Interfund Transfer to Park Development Fund	-	115,037	255,000	255,000	
Interfund Transfer to Recreation & Parks Fund	-	-	2,130,000	2,118,000	7,545,000
Interfund Transfer to 2012B & C Taxable Bonds Fund	600,000	600,000	600,000	600,000	600,000
Interfund Transfer to 2013A & B Taxable Bonds Fund	600,000	600,000	600,000	600,000	600,000
Sales Tax Rebates				91,000	
Residential Property Tax Rebates	(1,415)	-	91,000	-	
Credit, Collection & Bank Charges	393	761	-	-	-
Total Expenditures	\$ 12,971,224	\$ 11,411,523	\$ 9,019,688	\$ 9,061,267	\$ 9,825,200



In October 2004, the Village Board approved an ordinance adopting tax increment financing within the area designated as the Main Street Triangle Redevelopment Project Area. Based upon adoption of this ordinance, the Village established the Main Street Triangle TIF Fund within which all revenues and expenditures related to the TIF activities are recorded. Currently, revenues recorded in the fund include incremental property tax and ground lease payments received. Expenditures include costs related to infrastructure improvements and other redevelopment related costs within the area.



	FY 2018 Actual	FY 2019 Actual	FY2020 Adopted Budget	FY2020 Amended Budget	FY2021 Budget
Incremental Property Tax	\$ 1,142,379	\$ 1,168,266	\$ 1,217,600	\$ 1,217,600	\$ 1,221,812
Ground Lease Payments	770,000	770,000	770,000	770,000	770,000
Interest Income	5,739	6,111	5,600	5,600	2,000
Reimbursements & Other Revenue	29	11,248	-	-	-
Total Revenue	\$ 1,918,147	\$ 1,955,625	\$ 1,993,200	\$ 1,993,200	\$ 1,993,812



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

	FY 2018 Actual	FY 2019 Actual	FY2020 Adopted Budget	FY2020 Amended Budget	FY2021 Budget
Capital Outlay	\$ 88,285	\$ 299	\$ 1,170,000	\$ 3,083,021	
Interfund Transfers to 2013C Bonds	171,771	258,706	1,217,600	1,217,600	1,340,750
Interfund Transfer to 2015 GO Bonds	960,929	895,127		-	
Professional Services	101,045	159,307	251,222	259,193	151,222
Miscellaneous	-		86,839	365,839	86,839
Utilities	22,830	116	22,260	22,260	22,260
Repair & Maintenance	26,416	15,367	710	710	710
Purchased Services	213,584	12,134	8,640	10,295	11,165
Supplies	-		500	500	500
Interest	442,436	442,436	-	-	-
Credit, Collection & Bank Charges	142	678	-	-	-
Total Revenue	\$ 2,027,437	\$ 1,784,170	\$ 2,757,771	\$ 4,959,418	\$ 1,613,446



The Recreation and Parks Fund is comprised of six divisions:

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

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



DEPARTMENT MISSION:

The Recreation & Parks Department mission is to enhance the quality of life for all participants and create memorable experiences by offering progressive, enriching recreation and leisure opportunities and preserving natural resources for present and future generations.

RECREATION FUNCTIONS:

Administration: The Administration Division provides clerical, secretarial, organizational, and technical support to all Recreation staff. This includes producing seasonal brochures (three per year), maintaining records and files, receiving and processing program registrations, selling pool and Sportsplex memberships and theatre and other event tickets, renting facilities, designing and marketing promotional pieces, assisting in the production and staffing of department special events, and maintaining the Recreation and Parks section of the Village website, in addition to several social mediums.

Programs: The Program Division devises, implements, and coordinates year-round seasonal recreational opportunities through programs, facilities, and special events for the residents of Orland Park. Early childhood, youth, adult, senior, athletic, fitness, theatre, cultural and dance programming is offered. Staff is responsible for coordination and staffing of Village recreational facilities and outdoor athletic spaces, and acts as a liaison to community athletic organizations.

Centennial Park Aquatic Center: The CPAC Division of the Recreation Department is responsible for staffing the day to day operations of the Centennial Park Aquatic Center. The facility offers a zero-depth pool with children’s play area, a T-pool with platform, seven slides, and a lazy river. The pool contains rental and party pavilions, sand volleyball courts, concessions, and locker rooms.

Fitness Center: The Orland Park Health and Fitness Center (OPHFC) is a medically integrated fitness center certified through the Medical Fitness Association (MFA). The MFA evaluates in detail, the provision of comprehensive services, medically integrated programming, physician referral processes, educating staff, and a providing a safe environment. OPHFC serves approximately 3,900 members and approximately 73% of the members reside in Orland Park.

OPHFC is a multi-purpose facility with state of the art equipment, multiple group exercise studios, a walking track, gymnasium, spa, lap and therapy pool, conference rooms, and outpatient therapy spaces. OPHFC programming consists of medically integrated programming, special population programming, traditional fitness programming (including approximately 100 exercise classes), and fee based programming such as personal training and spa services. The facility is managed and operated through a third party, with Recreation Department staff providing guidance and oversight.

Sportsplex: Sportsplex serves the special interests of the community through a variety of facility offerings. Primary to the Sportsplex is the membership-based fitness center comprising 10,000 square feet of the second floor. Membership includes approximately thirty group exercise classes per week and a variety of fitness opportunities at an additional fee (i.e. personal training, yoga, Pilates reformer etc.). Also provided with membership are the men’s and women’s locker rooms, family changing room, and a variety of member services (i.e. towel service, child care).

The first floor offers a variety of opportunities through program classes, drop-in opportunities and rentals. These offerings include basketball, volleyball, gymnastics, dance, pre-school, youth, teen and adult athletic programs, sports camps, rock climbing, birthday parties, soccer, batting/golf cages and a variety of special events.

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



Athletics Division

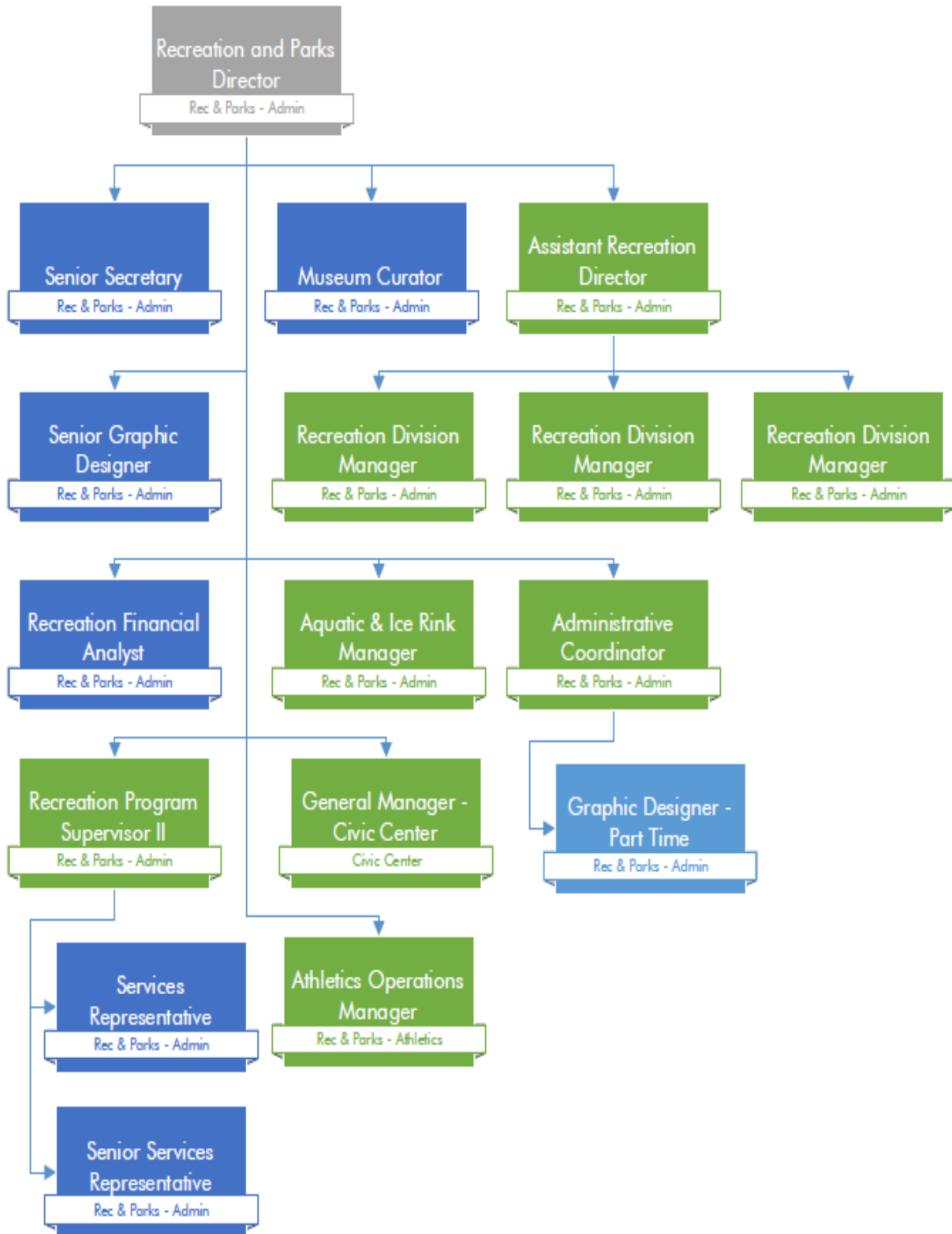
The Athletics Division was formed with the split of the former Parks Department to Recreation and Public works. Staff and resources were reallocated under the Recreation and Public Work Umbrellas.

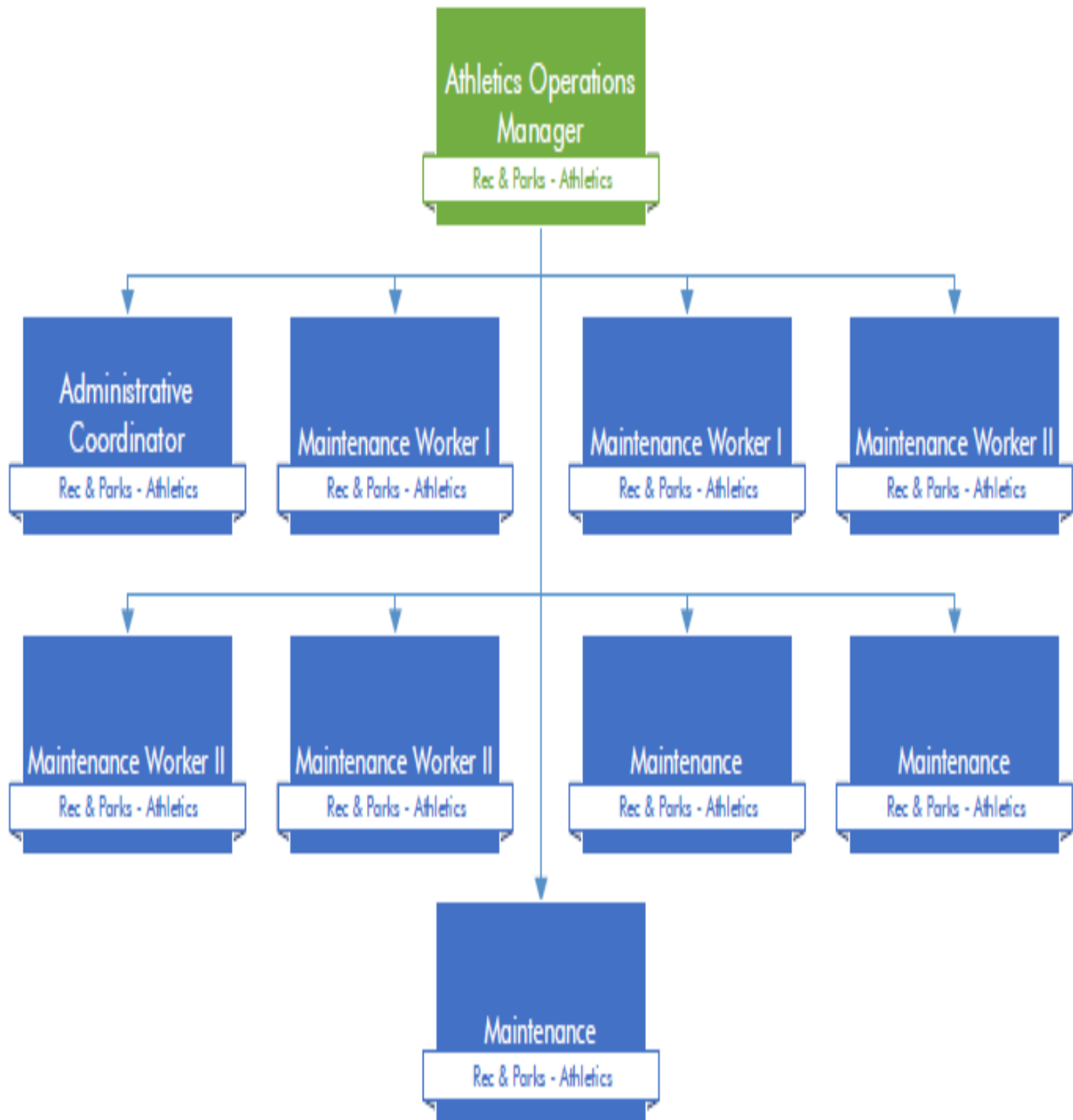
Under Recreation & Parks, the Athletics Division maintains athletic fields and surfaces throughout the community. Additionally, the Athletics Division is responsible for all athletic fields preparations for practices, games and tournaments, as well as for providing support to Village and Recreation &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

Village Board Strategic Goal: Quality of Life						
Department Objective	Performance Measure	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Target	FY21 Target
Increase Overall Program Enrollment	Program Enrollment	17,650	16,855	20,639	12,000	15,000
Provide a safe and enjoyable experience at CPAC	Starfish Aquatic Institute Ratings	5-star	5-star	5-star	5-star	5-star
Facilitate Sportsplex membership growth	Number of Sportsplex memberships	3,322	3,143	3,065	3,155	2950
Maintain and improve upon the quality of the facility, services and programming at Sportsplex	Equipment additions	8	6	4	6	4
	Fitness assessments conducted	347	330	250	200	295
Evaluate programs & events offered for participant interest and overall viability	Number of new / discontinued programs	58/40	62/29	84/17	60/30	60/30
Increase Orland Park Health & Fitness Center members	Number of Fitness Center memberships	3,343	3,662	3,911	3209	3294
Maintain efficient response times to resident park & athletic surface inquiries	Time to return call/set meeting	n/a	2 days	2 days	1 day	1 day
Increase revenues earned from athletic field rentals.	Total gross revenue earned	\$108,555	\$106,53	\$137,600	\$109,812	\$185,000



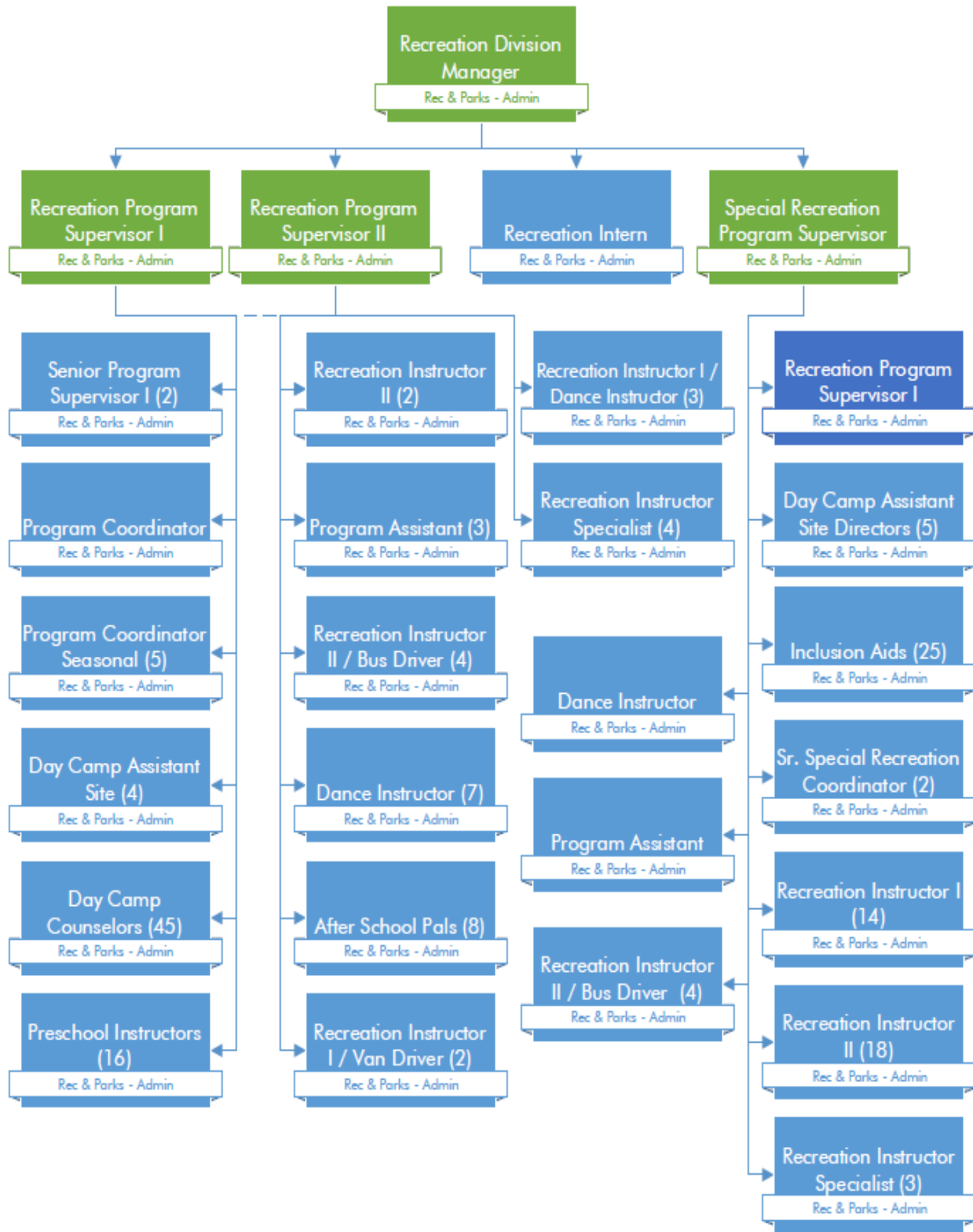
Recreation & Parks Department Organizational Chart





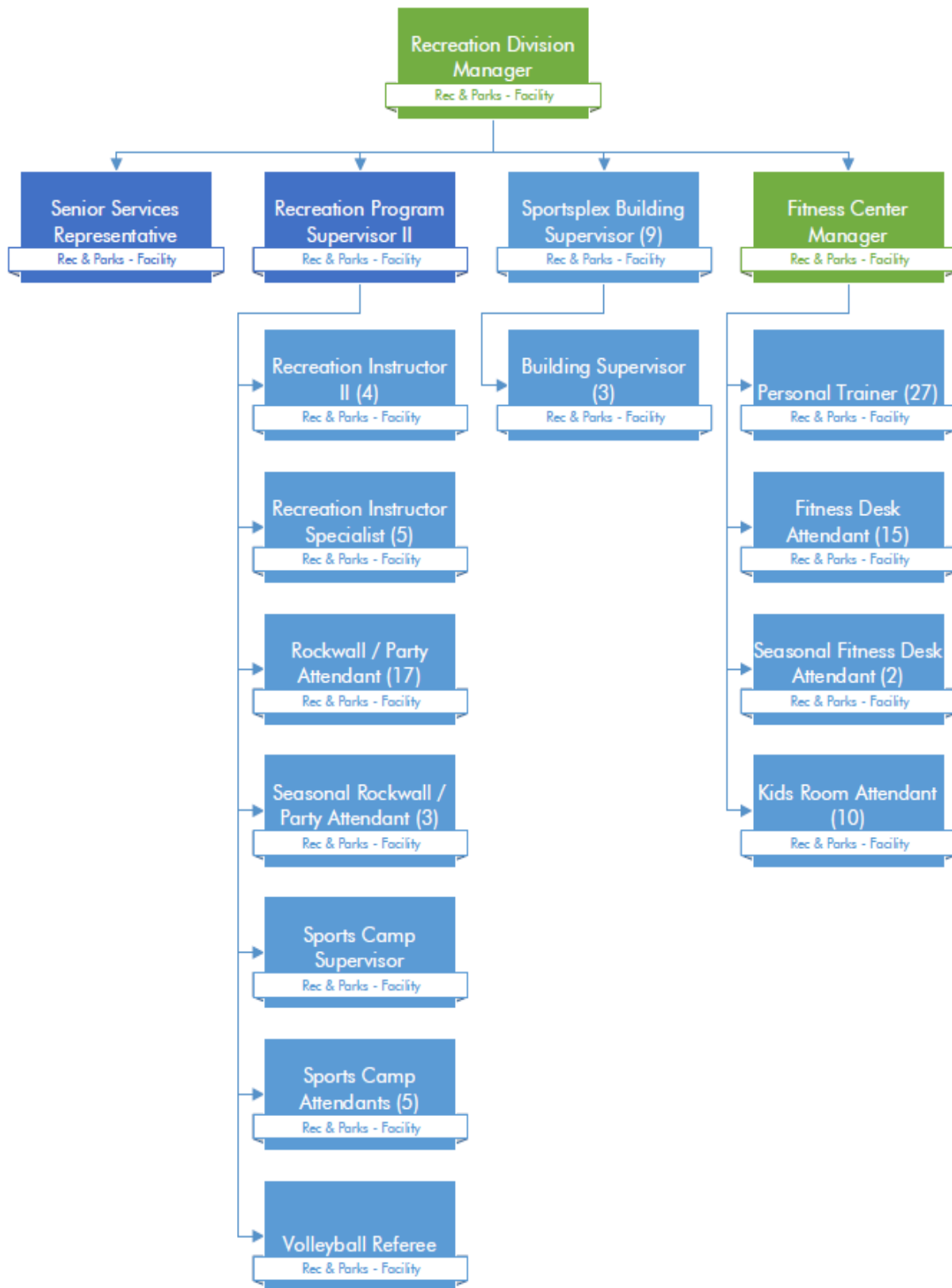


Recreation & Parks Department Organizational Chart





Recreation & Parks Department Organizational Chart





Recreation & Parks Department Organizational Chart





RECREATION ADMINISTRATION DIVISION BUDGETED POSITIONS

FULL TIME POSITION TITLE	FY2019	FY2020	FY2021
Recreation Director	1	1	1
Assistant Recreation Director	0	1	1
Recreation Division Manager	3	2	3
Special Recreation Program Supervisor	0	1	1
Administrative Coordinator	2	2	2
Fitness Center Manager	1	1	1
Aquatic & Ice Rink Manager *	1	1	0
Recreation Program Supervisor I	2	2	2
Recreation Program Supervisor II	4	3	2
Recreation Financial Analyst	1	1	1
Special Events Manager	1	1	1
Senior Graphic Designer	1	1	1
Senior Secretary	1	1	1
Service Representative	3	1	1
Senior Service Representative	2	2	2
TOTAL FULL TIME PERSONNEL	23	21	20

PART TIME POSITION TITLE			
Graphic Designer	1	1	1
Program Coordinator	1	1	1
Service Clerk	9	9	6
Building Attendant	17	15	15
Seasonal Building Attendant	2	2	0
Building Supervisor	4	4	4
Intern / Undergrad	1	1	1
Special Events Coordinator	1	1	0
Complex Supervisor - Ice Rink	2	2	2
Complex Manager - Ice Rink	0	0	1
Ice Rink Attendant	12	12	12
TOTAL PART TIME PERSONNEL	50	48	43

* Moved to Centennial Pool



RECREATION PROGRAMS DIVISION BUDGETED POSITIONS

PART TIME POSITION TITLE	FY2019	FY2020	FY2021
After School Pals Instructor	8	8	0
Senior Program Coordinator	2	2	1
Program Coordinator	1	1	2
Program Assistant	3	3	2
Program Coordinator (Seasonal)	5	5	5
Daycamp Assistant Site Directors (Seasonal)	4	4	4
Daycamp Instructors (Seasonal)	45	45	45
Recreation Instructor Specialist	4	4	0
Preschool Instructors	16	16	16
Recreation Instructor I / Dance Teacher Asst	3	3	3
Dance Instructor	7	7	7
Recreation Instructor II	2	2	1
Recreation Instructor I / Van Driver	2	2	1
Recreation Instructor II / Bus Driver	4	4	4
TOTAL PART TIME PERSONNEL	106	106	91



RECREATION ATHLETICS DIVISION BUDGETED POSITIONS

FULL TIME POSITION TITLE	FY2019	FY2020	FY2021
Parks & Grounds Director	1	1	0
Administrative Coordinator	1	1	1
Athletics Operations Manager	0	0	1
Parks Operation Manager	2	2	0
Maintenance Worker I	2	2	2
Maintenance Worker II	4	4	2
Maintenance Worker III	5	5	1
Electrical Maintenance Technician	0.25	0.25	0
TOTAL FULL TIME PERSONNEL	15.25	15.25	7

PART TIME POSITION TITLE			
Complex Manager	1	1	1
Complex Supervisor	3	2	5
Complex Attendant	1	1	0
Complex Attendant II	3	3	3
Complex Attendant (Seasonal)	16	16	17
Program Assistant	1	1	0
Maintenance Worker	6	6	6
Maintenance Worker II	2	2	2
Seasonal Maintenance	26	26	14
Seasonal Maintenance II	0	0	1
TOTAL PART TIME PERSONNEL	59	58	49



RECREATION - CENTENNIAL POOL BUDGETED POSITIONS

FULL TIME POSITION TITLE	FY2019	FY2020	FY2021
Aquatic & Ice Rink Manager *	0	0	1
Electrical Maintenance Technician	0.75	0.75	0
TOTAL FULL TIME PERSONNEL	0.75	0.75	1

PART TIME POSITION TITLE			
Senior Assistant Pool Manager	1	1	3
Assistant Manager - Pool	4	4	3
Senior Assistant Cashier Manager	1	1	0
Squad Leaders	4	4	4
Assistant Cashier Manager	3	3	3
Cashier	20	20	20
Lifeguards	150	150	150
Lifeguards/Team Leaders	9	9	9
Aquatics Trainer	2	2	2
Learn to Swim Instructor	30	30	30
TOTAL PART TIME PERSONNEL	224	224	224

* Position moved from Parks Administration



RECREATION - SPORTSPLEX BUDGETED POSITIONS

PART TIME POSITION TITLE	FY2019	FY2020	FY2021
Recreation Instructor Specialist	5	5	9
Recreation Instructor II	4	4	0
Personal Trainer	27	27	33
Fitness Desk Attendant	17	15	16
Kidz Room Desk Attendant	10	10	6
Rockwall/Party Attendant	20	17	20
Sports Central Attendant	11	11	13
Sports Camp Supervisor	1	1	1
Sports Camp Instructor (Seasonal)	5	5	5
Sportsplex Building Supervisor	9	9	9
Building Supervisor	3	3	3
Volleyball Referee	1	1	1
TOTAL PART TIME PERSONNEL	113	108	116

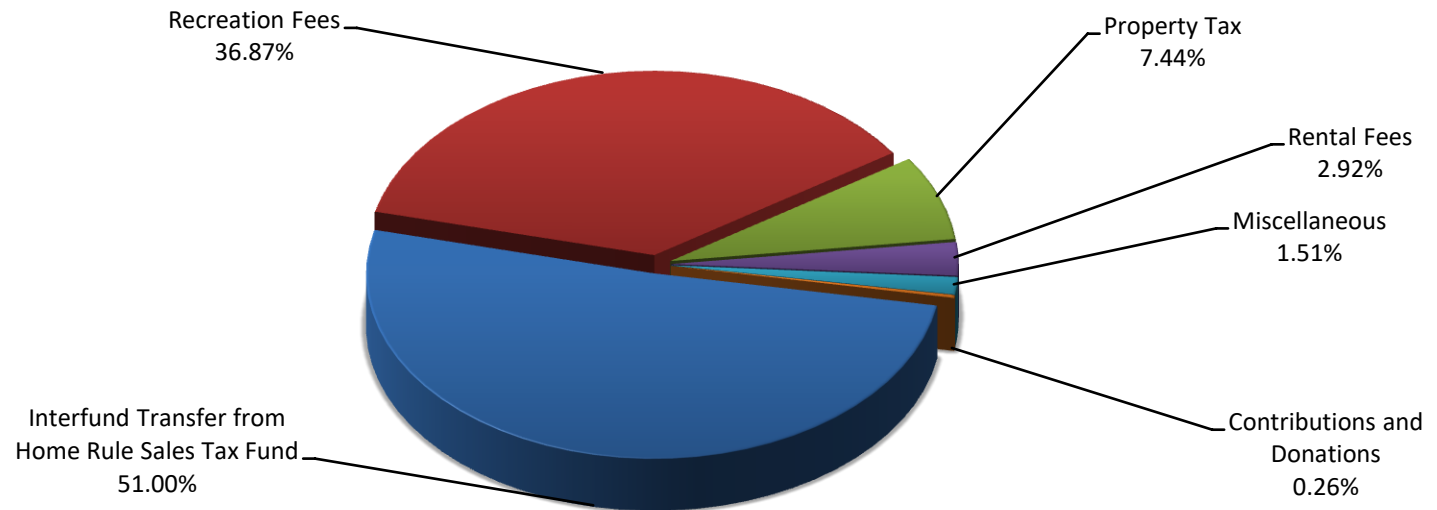


RECREATION - SPECIAL RECREATION DIVISION BUDGETED POSITIONS

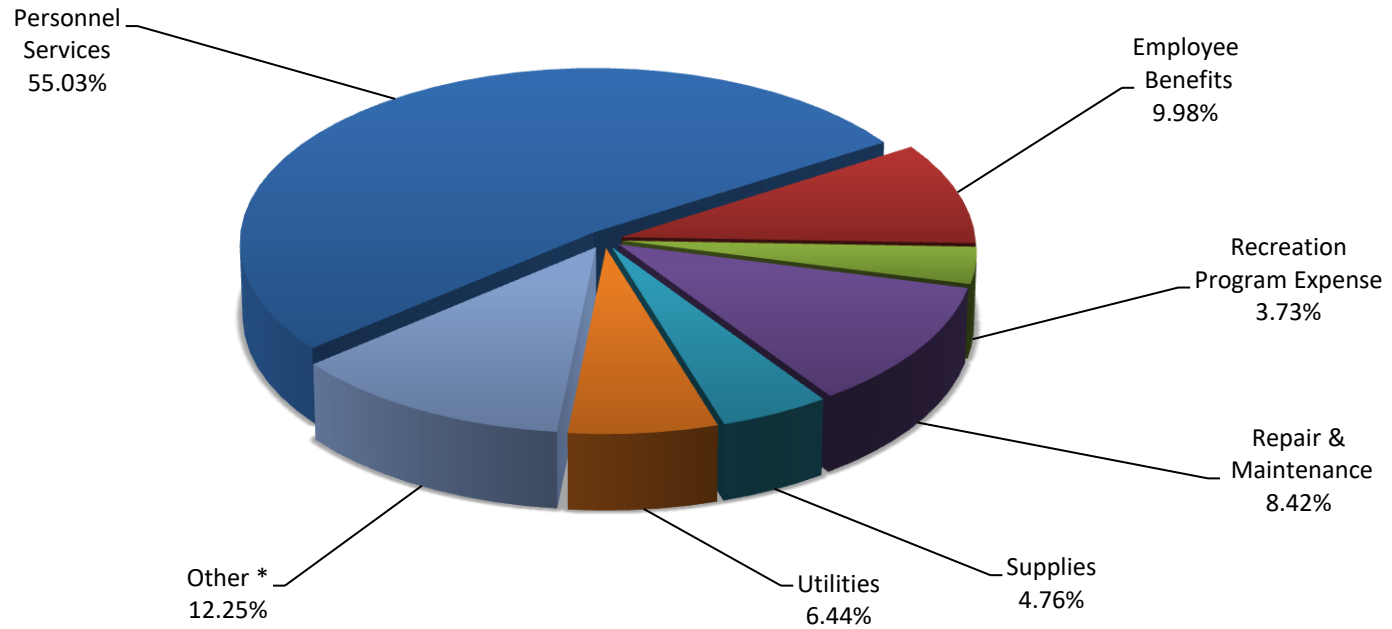
PART TIME POSITION TITLE	FY2019	FY2020	FY2021
Daycamp Assistant Site Director	4	4	5
Special Recreation Coordinator	2	2	2
Senior Prgram Coordinator	0	0	0
Recreation Instructor Specialist	4	3	2
Inclusion Aide	25	25	30
Rec Instructor I/Dance Teacher Assistant	0	0	0
Program Assistant	1	1	1
Dance Instructor	1	1	1
Recreation Instructor I	14	14	14
Recreation Instructor II	18	18	18
Recreation Instructor II / Bus Driver	4	4	8
TOTAL PART TIME PERSONNEL	73	72	81



Recreation and Parks Fund Revenue Summary



	FY2018 Actual	FY2019 Actual	FY2020 Adopted Budget	FY2020 Amended Budget	FY2021 Budget
Interfund Transfer from General Fund	\$ 5,842,409	\$ 5,253,303	\$ 5,093,981	\$ 5,093,981	\$ -
Interfund Transfer from Home Rule Sales Tax Fund	-	-	2,130,000	2,118,000	7,545,000
Recreation Fees	6,031,619	6,274,683	6,406,393	6,406,393	5,454,035
Property Tax	941,192	834,589	1,138,985	1,138,985	1,100,000
Rental Fees	431,758	522,606	404,500	404,500	432,000
Miscellaneous	246,119	253,379	264,660	264,660	223,945
Contributions and Donations	50,561	43,865	32,050	32,050	38,150
Other Financing Sources	-	-	850,000	850,000	-
Grants & Reimbursements	14,587	866	-	-	-
Investment Income	3	2	-	-	-
Total Revenue	\$ 13,558,248	\$ 13,183,292	\$ 16,320,569	\$ 16,308,569	\$ 14,793,130

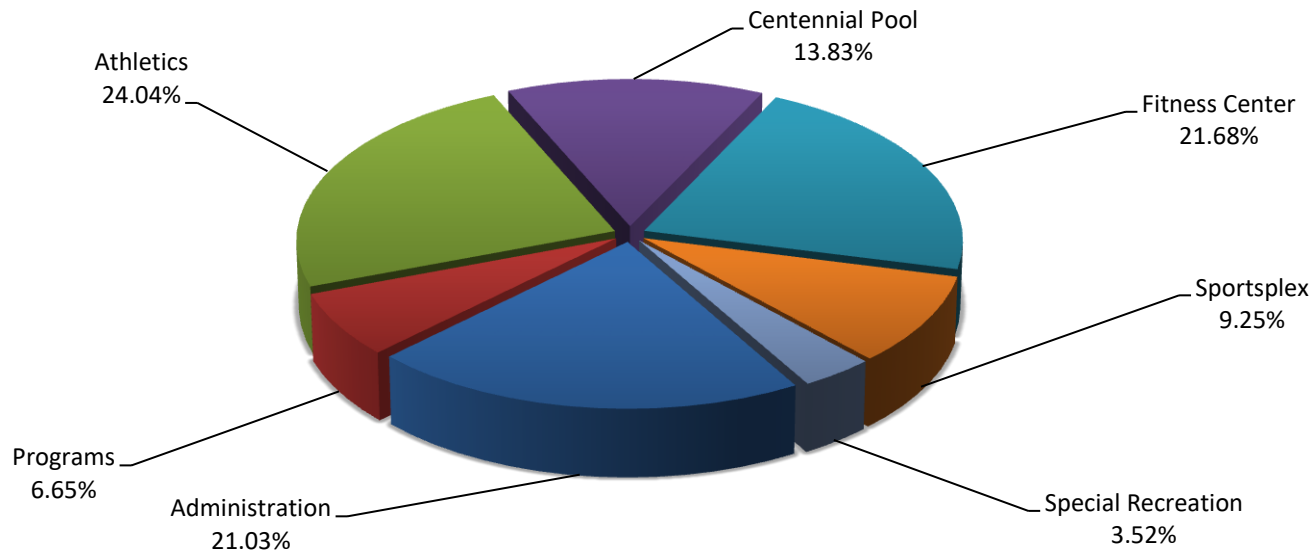


* Other includes Purchased Services, Miscellaneous, Credit, Collection & Bank Charges, Professional Services, Rent and Employee Reimbursements

	FY2018 Actual	FY2019 Actual	FY2020 Adopted Budget	FY2020 Amended Budget	FY2021 Budget
Personnel Services	\$ 7,452,612	\$ 7,426,184	\$ 7,887,463	\$ 7,768,610	\$ 7,061,760
Employee Benefits	1,483,359	1,276,621	1,477,417	1,405,963	1,290,305
Repair & Maintenance	1,202,664	1,089,013	3,112,191	3,163,967	1,554,667
Supplies	845,616	722,900	852,462	1,229,089	644,156
Utilities	823,510	795,757	882,932	881,932	872,777
Purchased Services	291,316	358,131	277,075	281,615	325,610
Miscellaneous	765	934	400	400	-
Credit, Collection & Bank Charges	138,273	153,176	155,201	155,201	154,900
Professional Services	261,711	236,568	792,700	827,945	837,100
Rent	36,683	37,061	52,996	55,284	56,186
Employee Reimbursements	79,750	75,538	74,310	74,310	42,522
Insurance	182,667	209,051	203,217	203,217	243,553
Recreation Program Expense	482,721	509,179	552,516	547,768	461,905
Capital Outlay	286,234	384,593	-	67,245	-
Total Expenditures	\$ 13,567,881	\$ 13,274,707	\$ 16,320,880	\$ 16,662,547	\$ 13,545,441



Recreation and Parks Fund Expenditure Summary by Division



	FY 2018 Actual	FY 2019 Actual	FY2020 Adopted Budget	FY2020 Amended Budget	FY2021 Budget
Administration	\$ 2,902,548	\$ 2,833,721	\$ 3,046,376	\$ 3,136,763	\$ 2,848,985
Programs	888,662	881,965	968,704	958,688	900,111
Athletics	3,351,113	3,150,143	5,665,974	5,865,969	3,256,596
Centennial Pool	1,748,259	1,805,813	1,793,702	1,898,924	1,872,797
Fitness Center	3,030,157	3,076,510	3,152,607	3,152,607	2,937,269
Sportsplex	1,184,233	1,148,009	1,213,807	1,177,822	1,252,688
Special Recreation	462,909	378,547	479,710	471,774	476,995
Total Expenditures	\$ 13,567,881	\$ 13,274,707	\$ 16,320,880	\$ 16,662,547	\$ 13,545,441



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

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

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



Department Mission

The mission of the Orland Park Civic Center is to provide a venue where the general public can hold business and community activities. The Civic Center staff adds to the overall quality of life in Orland Park by operating in an efficient and professional manner, ensuring that the building is maintained and operationally ready to meet the needs of its users, and assisting in the overall production and coordination of events.

Department Functions:

The Civic Center and its surrounding grounds serve as the location of various Village events including the Taste of Orland. These events draw hundreds of visitors, not only from the local community, but also from surrounding communities, and provide the opportunity to showcase not only the Civic Center, but the Village Center Complex as well.

The Civic Center hosts a variety of private events, such as weddings, business seminars, real estate classes, training sessions, private parties, charitable and fundraising events, events for veterans and current members of the military, civic and community group events, public medical testing and screenings, and trade and special interest shows and exhibits. The Civic Center also provides space free-of-charge or at discounted rates to eligible groups, referred to as community outreach.

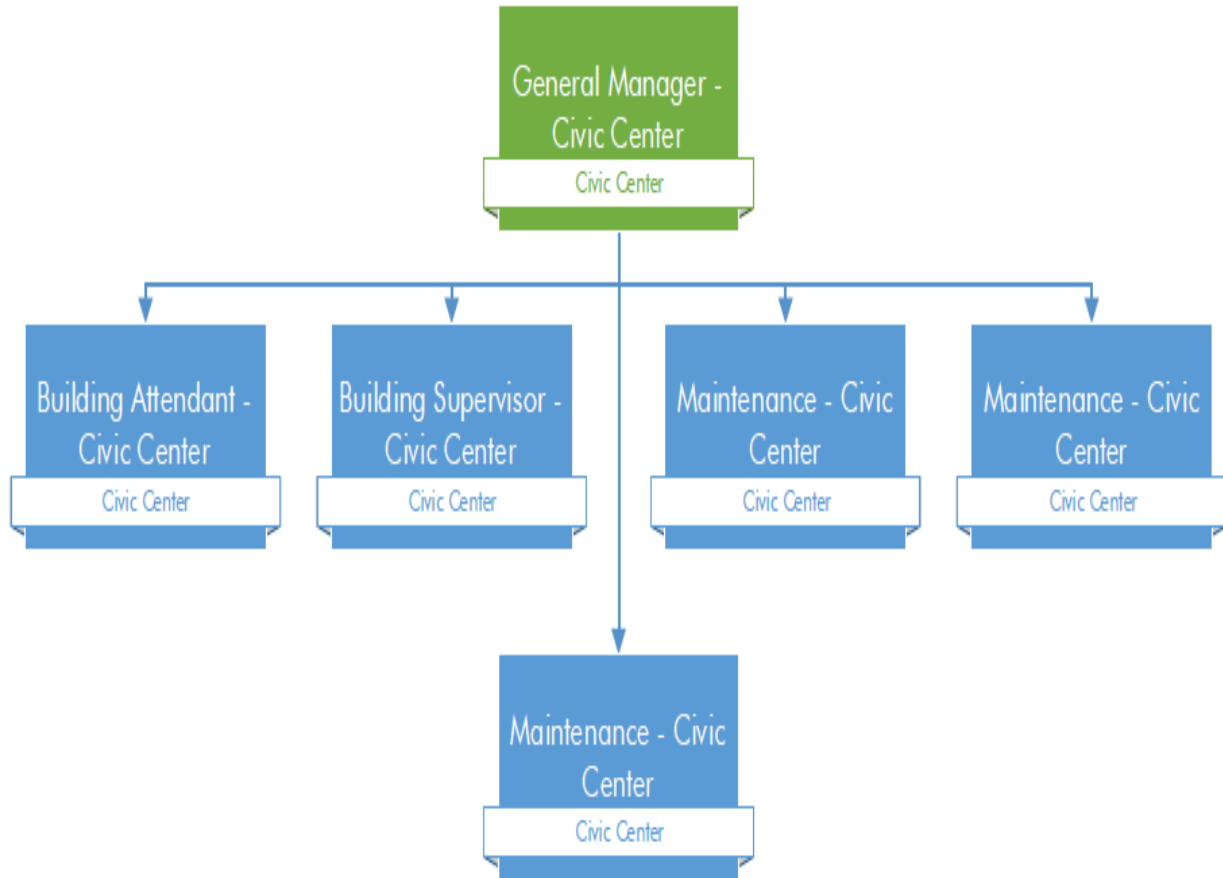
Village Board Strategic Goal: Economic Development						
Department Objective	Performance Measure	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Target *	FY21 Target *
Prospect corporate businesses to increase the Civic Center’s economic base by adding new key program accounts. Offer all-inclusive packages to attract more business functions and seminars while increasing revenue.	New events held	15	18	22	6	15
	Key Accounts	8	10	13	15	15
	Private Events Held	440	381	381	60	250

Village Board Strategic Goal: Quality of Life						
Department Objective	Performance Measure	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Target *	FY21 Target *
Offer affordable community outreach programs for residents, community groups and businesses	Number of Community Outreach Hours	350	266	200	80	100
Host Village Events	Events Held	97	94	99	48	50

*Decrease in event #'s due to COVID



Recreation & Parks Department Organizational Chart

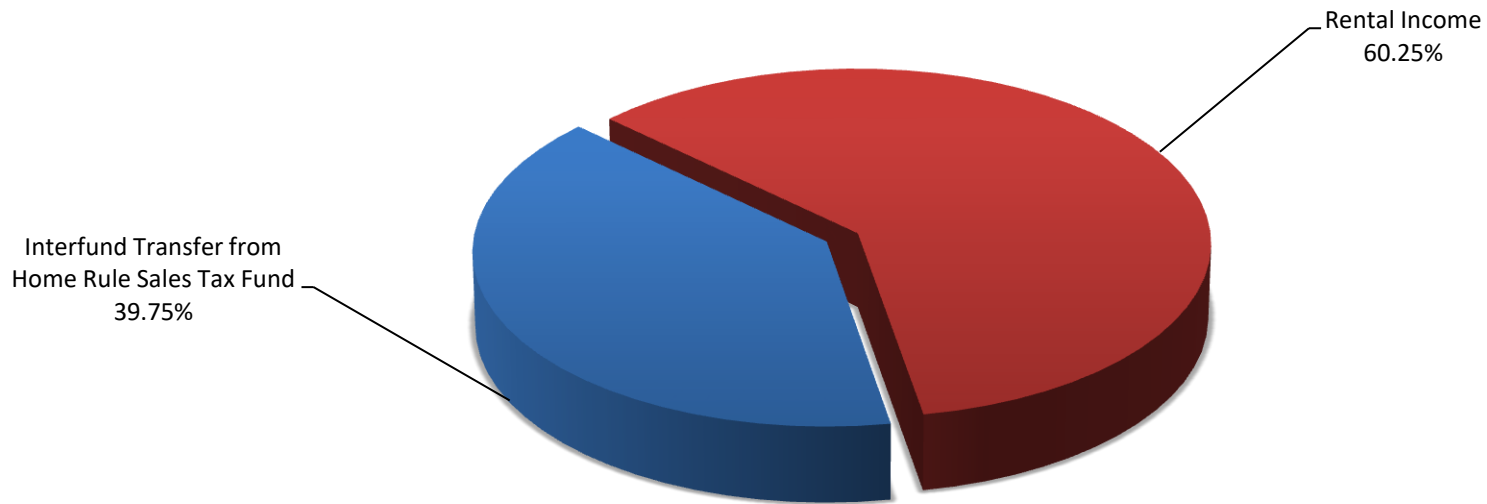




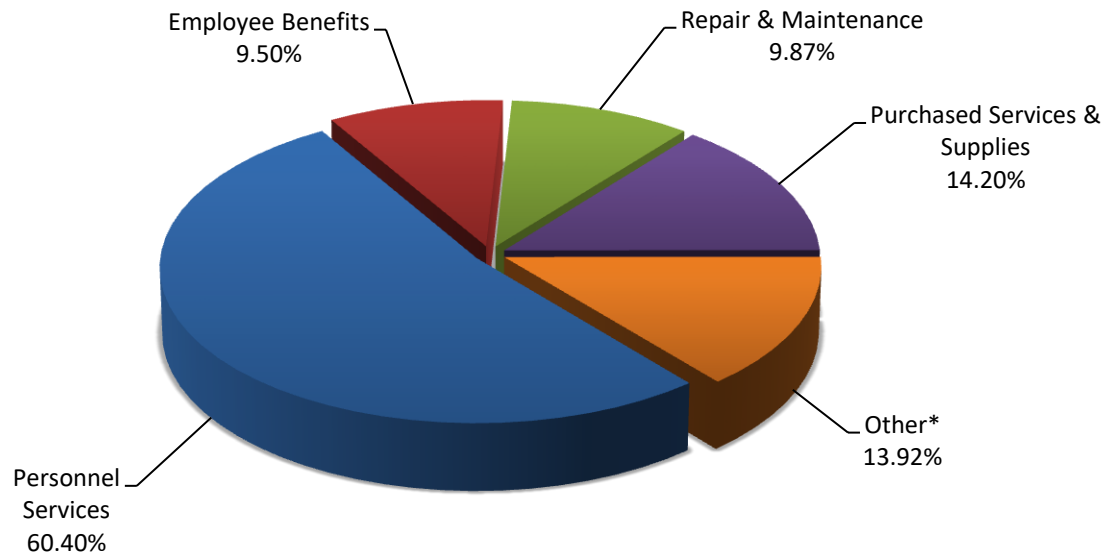
CIVIC CENTER BUDGETED POSITIONS

FULL TIME POSITION TITLE	FY2019	FY2020	FY2021
General Manager/Civic Center	1	1	1
TOTAL FULL TIME PERSONNEL	1	1	1

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



	FY 2018 Actual	FY 2019 Actual	FY2020 Adopted Budget	FY2020 Amended Budget	FY2021 Budget
Interfund Transfer from General Fund	\$ 38,574	\$ 52,322	\$ 74,294	\$ 74,294	\$ -
Interfund Transfer from Home Rule Sales Tax Fund			100,000	85,000	122,034
Rental Income	209,900	184,207	185,000	185,000	185,000
Interest	20	4	-	-	-
Total Revenues	\$ 248,494	\$ 236,533	\$ 359,294	\$ 344,294	\$ 307,034



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

	FY 2018 Actual	FY 2019 Actual	FY2020 Adopted Budget	FY2020 Amended Budget	FY2021 Budget
Personnel Services	\$ 140,985	\$ 147,852	\$ 152,384	\$ 150,952	\$ 161,655
Employee Benefits	23,794	23,072	24,822	24,712	29,262
Employee Reimbursements	500	500	500	500	-
Utilities	27,961	27,613	28,039	28,039	27,491
Supplies	9,480	6,474	29,498	14,498	23,926
Repair & Maintenance	3,676	1,621	90,300	92,800	30,400
Insurance	4,154	3,809	4,046	4,046	5,111
Professional Services	3,394	3,345	4,305	4,305	4,305
Purchased Services	18,756	19,102	19,532	19,532	19,805
Miscellaneous Expenses	5,331	3,145	5,868	5,868	5,950
Total Expenditures	\$ 238,031	\$ 236,533	\$ 359,294	\$ 345,252	\$ 307,905

Enterprise Funds

**Budget
Fiscal Year 2021**



DEPARTMENT MISSION:

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

DEPARTMENT DESCRIPTION:

The water and sewer utilities are accounted for and reported as an enterprise fund of the Village. The Water and Sewer Fund is financed and operated in a manner similar to private business enterprise; therefore, the intent of the Village is to have the cost (including depreciation) of providing water and sewer services to the general public on a continuing basis financed or recovered primarily through user charges.

In 2015, the Village contracted with a consulting firm to conduct a comprehensive water and sewer rate study. The purpose of the study was to determine annual water, sewer and storm water rates that would be sufficient to cover the overall cost of providing these services over a 5 year period beginning in 2016. The recommended rates were implemented on April 1, 2016. As part of the annual budget process, the Village determines if the rates indicated by the study are sufficient to cover the expenses that will be budgeted in the upcoming fiscal year. If it was determined that the rates were not sufficient to cover anticipated costs, the Village would formally amend the rates as part of the overall budget process.

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

The Water and Sewer Fund is divided into five divisions including: Finance, Administration, Water, Sewer, and Storm Water. The Finance Division functions and strategic goals are included with the Finance Department section of the General Fund. The Administration, Water, Sewer and Storm Water divisions operate as part of the Public Works department, as the Public Works Utilities Division. The Public Works Utilities Division has formulated department objectives which are listed below.

DEPARTMENT FUNCTIONS:

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

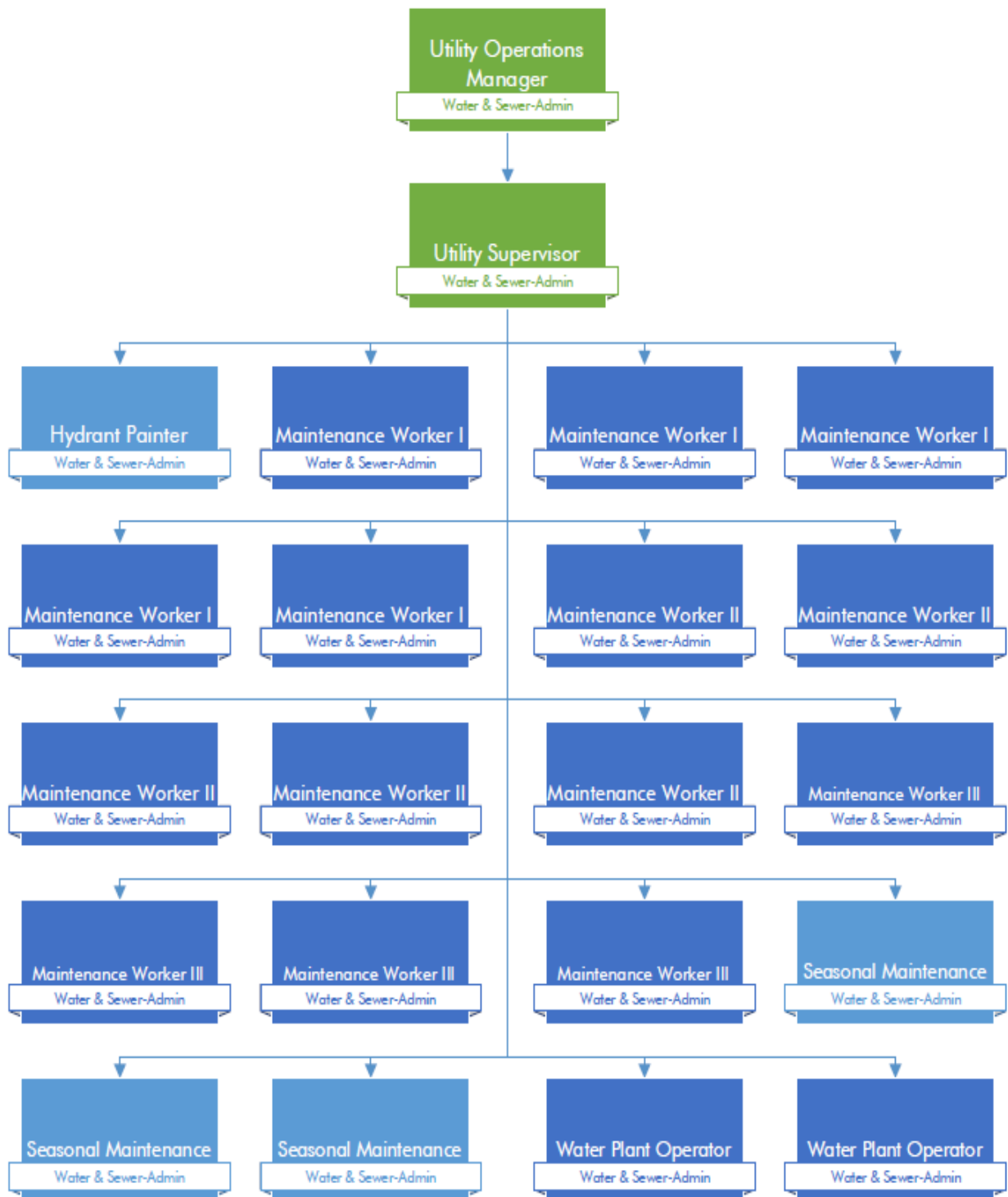
The primary responsibilities of the Utility Division include, but are not limited to, the following:

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



- Performing preventive maintenance and repairs to the village’s main pumping station
- Installation and maintenance of water meters
- Water sampling and preparation of the annual Consumer Confidence Report (water quality report)
- Maintenance of creek tributaries and storm water control structures
- Maintenance of all storm sewer lines and inlets on public easements and roadways
- Maintenance of sanitary lift stations
- Routine cleaning of sanitary lines and response to emergency blockages

Village Board Strategic Goal: Quality of Life						
Department Objective	Performance Measure	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual *Sept	FY21 Target
Evaluate and maintain the physical condition of existing infrastructure facilities and structures	Preventative maintenance sewer cleaning (in feet)	300,700	146,528	181,232	148,442	150,000
	Actual sewer blockage reported by customers	3	5	10	3	0
Implement flood study recommendations	Flood mitigation projects completed	3	3	2	2	3
	Completed storm inlet repairs	143	117	287	157	200
Improve distribution system efficiency and decrease the amount of unaccounted water loss	Percent of total unaccounted water flow (from LMO-2)	4.5%	5.0%	3.4%	3.0%	3.0%





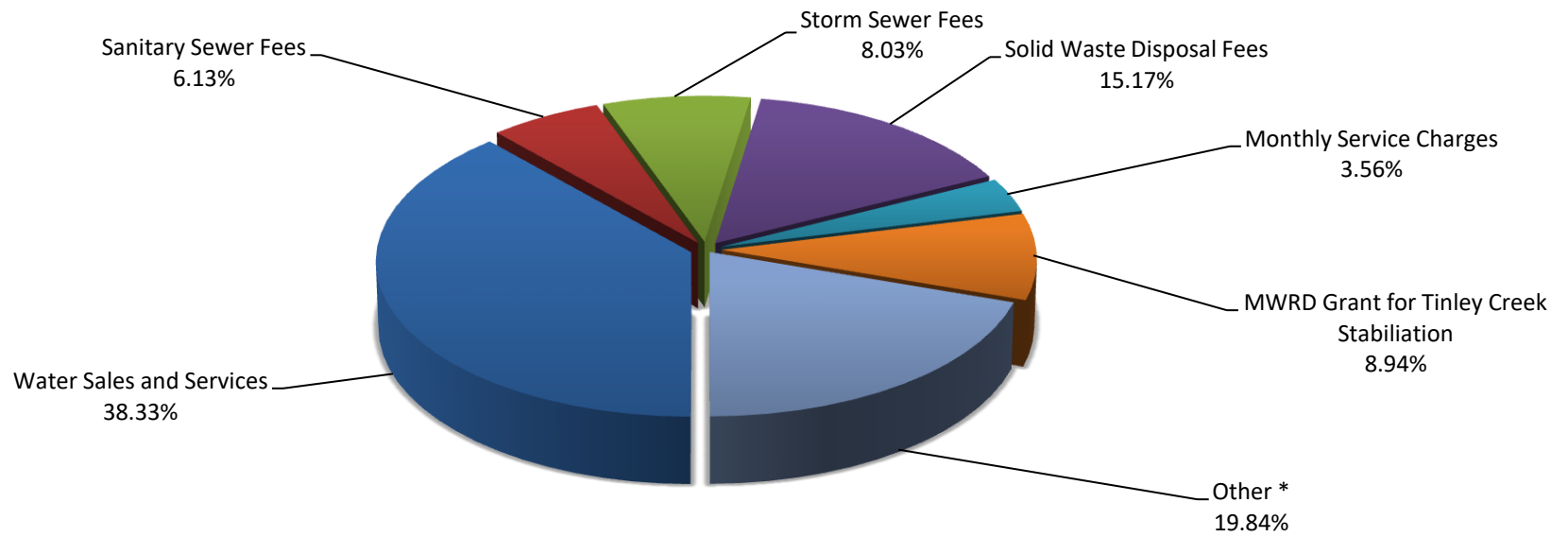
WATER & SEWER FUND - PUBLIC WORKS UTILITIES DIVISION BUDGETED POSITIONS

FULL TIME POSITION TITLE	FY2019	FY2020	FY2021
Public Works Director	0.40	0.40	0.40
Assistant Public Works Director	0	0	0.6
Project Manager	0.60	0.00	0.00
Assistant to the Director Public Works	0.45	0.45	0
Management Analyst	0.40	0.40	0.40
Utility Operations Manager	1	1	1
Utility Supervisor	1	1	1
Water Plant Operator	2	2	2
Maintenance Worker I	5	5	6
Maintenance Worker II	6	6	5
Maintenance Worker III	4	4	4
Accounting Technician II	1	1	1
TOTAL FULL TIME PERSONNEL	21.85	21.25	21.4

PART TIME POSITION TITLE			
Hydrant Painter	2	2	2
Seasonal Maintenance	10	10	10
TOTAL PART TIME PERSONNEL	12	12	12

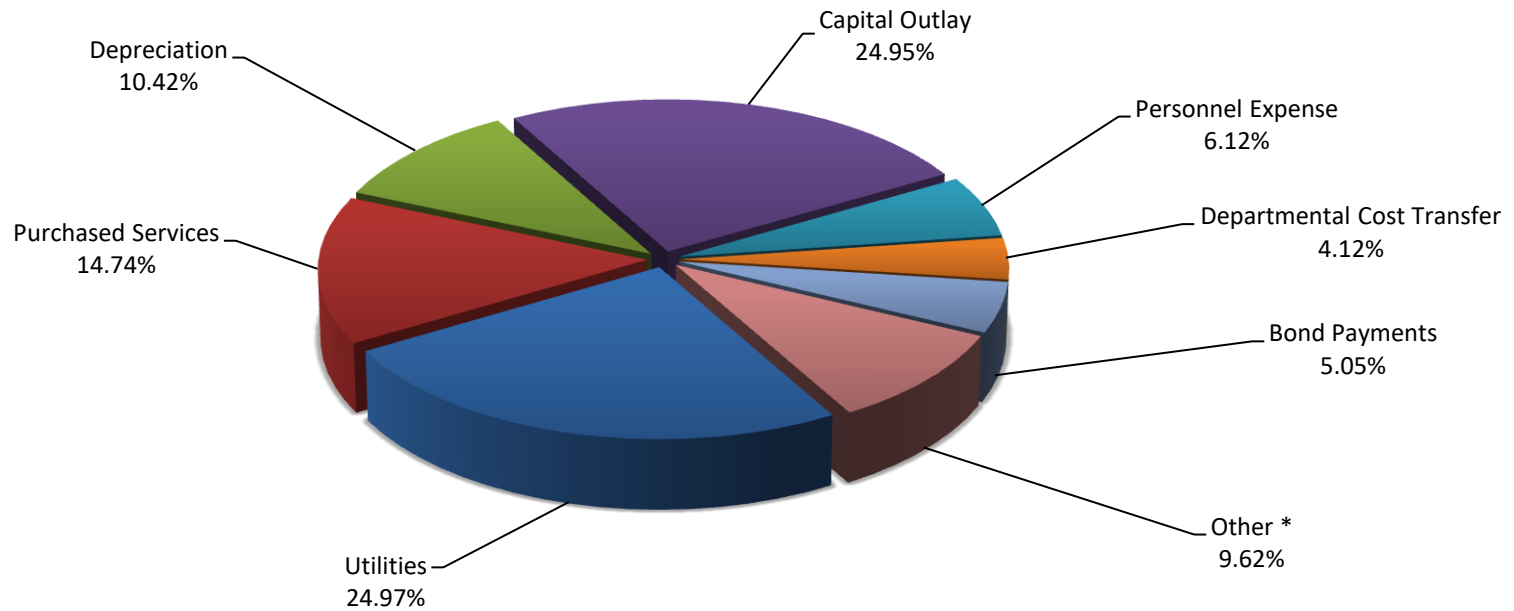
WATER & SEWER FUND - FINANCE DIVISION BUDGETED POSITIONS

FULL TIME POSITION TITLE	FY2019	FY2020	FY2021
Accounting Technician II	2	2	2
TOTAL FULL TIME PERSONNEL	2	2	2



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

	FY2018 Actual	FY2019 Actual	FY2020 Adopted Budget	FY2020 Amended Budget	FY2021 Budget
Water Sales and Services	\$ 15,153,992	\$ 14,996,783	\$ 14,835,474	14,835,474	16,292,388
Solid Waste Disposal Fees	5,677,917	6,109,416	6,273,696	6,273,696	6,449,688
Sanitary Sewer Fees	2,138,766	2,155,330	2,143,446	2,143,446	2,606,743
Storm Sewer Revenue	3,304,299	3,256,235	3,242,610	3,242,610	3,411,572
Monthly Service Charges	1,414,633	1,484,194	1,561,407	1,561,407	1,511,345
Bond Proceeds	-	-	-	-	7,050,000
Line of Credit Proceeds	-	-	3,000,000	9,082,000	-
Connection Fees	405,531	533,536	412,189	412,189	400,000
Interfund Transfer From General Fund	389,607	334,940	369,268	369,268	365,000
Property Tax - Debt Service	-	46,039	-	-	-
MWRD Grant for Tinley Creek Stabiliation	-	-	-	-	3,800,000
Miscellaneous Income	242,659	218,629	117,352	117,352	618,252
Total Revenues	\$ 28,727,404	\$ 29,135,103	\$ 31,955,442	\$ 38,037,442	\$ 42,504,988

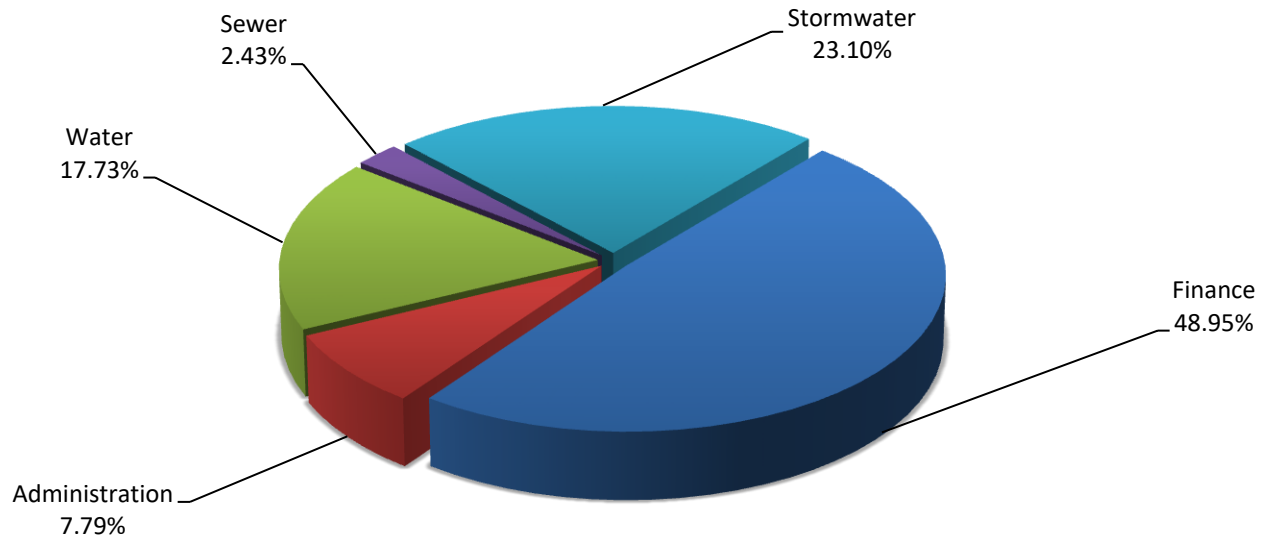


*Other includes Credit, Collection & Bank, Professional Services, Rent, Insurance, Supplies, Repair & Maintenance and Miscellaneous Expenses

	FY2018 Actual	FY2019 Actual	FY2020 Adopted Budget	FY2020 Amended Budget	FY2021 Budget
Personnel Services	\$ 1,944,826	\$ 1,838,406	\$ 2,004,364	\$ 1,961,288	\$ 1,948,441
Employee Benefits	768,342	711,398	821,184	787,744	828,969
Employee Reimbursements	27,340	7,679	22,310	22,310	22,650
Credit, Collection & Bank Charges	122,401	140,050	124,900	124,900	149,000
Professional Services	358,243	266,373	246,473	686,287	311,537
Utilities	8,990,989	9,765,717	9,090,325	9,090,325	11,420,962
Purchased Services	5,928,229	6,442,214	6,627,427	6,682,930	6,742,981
Repair & Maintenance	1,296,334	2,127,129	3,209,656	5,948,565	2,885,456
Rent	3,091	3,548	5,270	6,870	5,710
Insurance	319,892	292,053	374,332	374,332	502,606
Supplies	606,644	851,177	279,790	415,653	304,890
Capital Outlay	(1)	1	4,675,000	11,969,347	11,410,000
Depreciation	4,187,556	4,447,942	4,765,000	4,765,000	4,765,000
Debt Service	1,195,506	1,411,281	2,610,332	2,745,144	2,309,537
Miscellaneous Expenses	1,506,165	117,510	100,000	100,000	100,000
Interfund Transfers Out - Capital Improvement Fund	189,302	-	-	-	-
Other Financing Uses	(7,500)	25,000	134,812	-	141,550
Departmental Cost Transfer	1,734,450	1,841,553	1,886,450	1,886,450	1,886,450
Total Expenditures	\$ 29,171,809	\$ 30,289,030	\$ 36,977,625	\$ 47,567,145	\$ 45,735,739



Water and Sewer Fund Expenditure Summary by Division

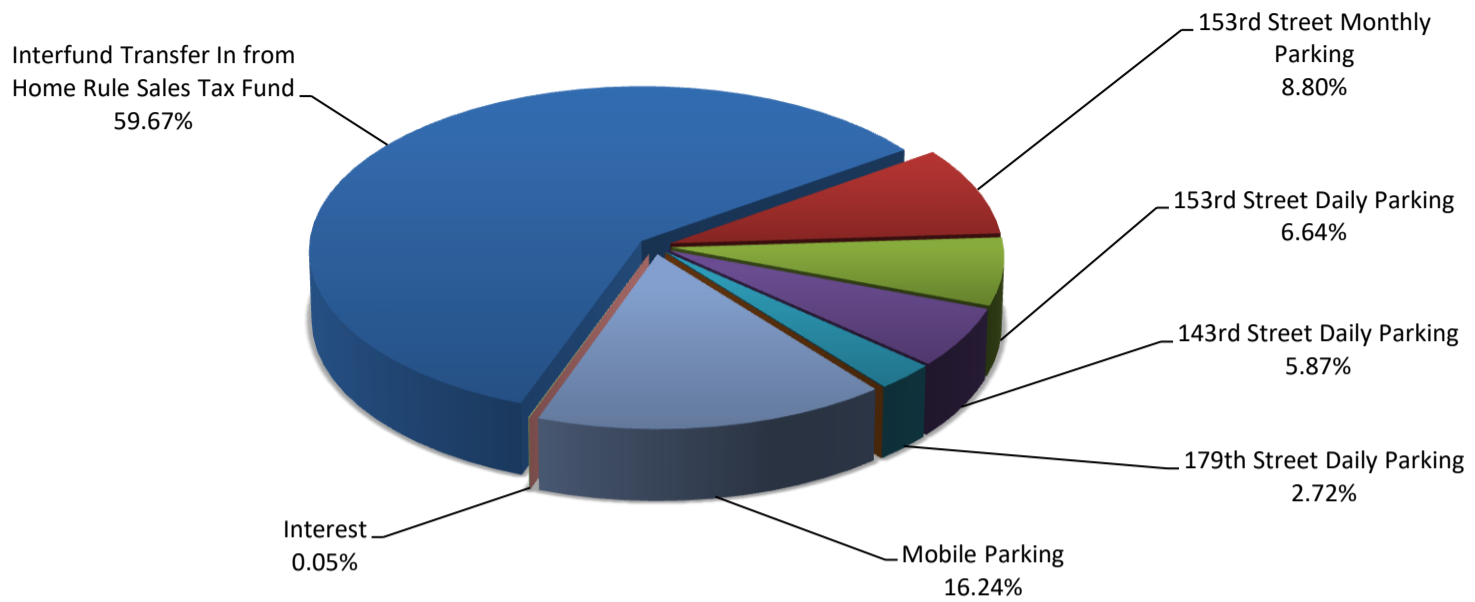


	FY 2018 Actual	FY 2019 Actual	FY2020 Adopted Budget	FY2020 Amended Budget	FY2021 Budget
Expense	\$ 244,930.00	\$ 103,063.00	\$ -	\$ -	\$ -
Finance	17,745,166	19,279,621	20,177,035	20,192,765	22,389,700
Administration	3,092,234	3,077,524	4,489,884	5,090,442	3,561,253
Water	4,061,764	3,734,502	7,147,060	12,614,459	8,108,540
Sewer	1,280,235	1,663,491	1,679,840	2,160,700	1,111,640
Stormwater	2,747,480	2,430,829	3,483,806	7,508,779	10,564,606
Total Expenditures	\$ 29,171,809	\$ 30,289,030	\$ 36,977,625	\$ 47,567,145	\$ 45,735,739

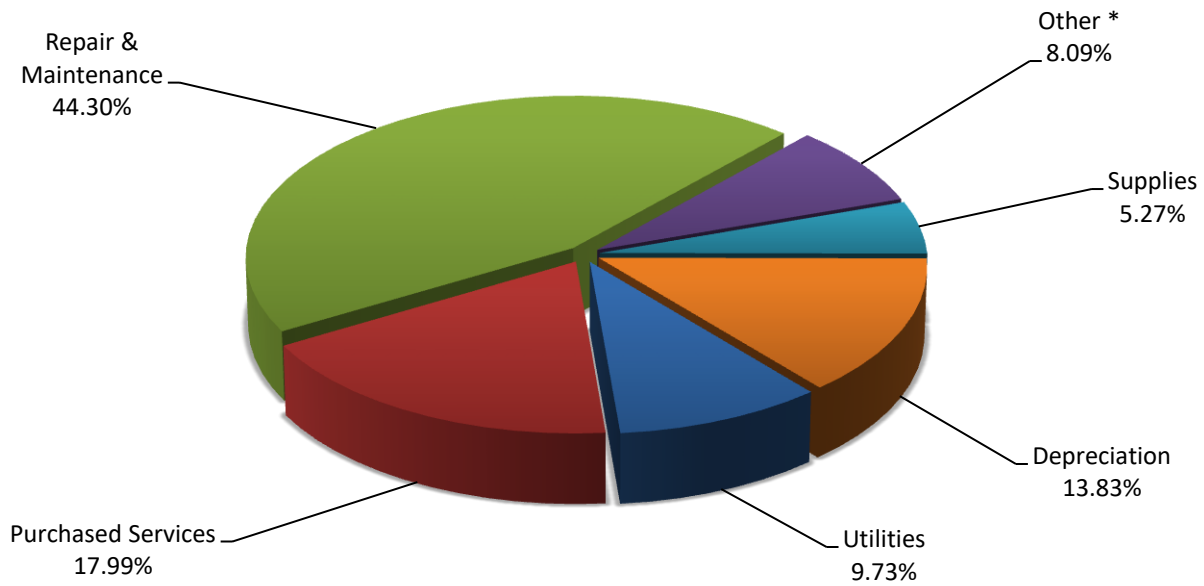


The Commuter Parking Fund receives daily and monthly permit fee revenues from three commuter parking lots located within the Village of Orland Park. Daily parking fees are set at \$1.50 and monthly permit fees are \$35. Automated systems for the collection of daily fees are installed at each of the commuter lots. In addition, commuters can register on-line, download a mobile application on their cellular phone, and pay the daily parking fee using the mobile application.

The 143rd Street commuter lot has a total of 168 monthly parking spaces in three separate locations. There are also 716 daily parking spaces available within the Main Street Triangle area at the 143rd Street station. The 153rd Street commuter lot has 170 monthly parking spaces and 1,310 daily parking spaces. The 179th Street commuter lot has 329 daily parking places.



	FY2018 Actual	FY2019 Actual	FY2020 Adopted Budget	FY2020 Amended Budget	FY2021 Budget
Interfund Transfer In from Home Rule Sales Tax Fund	\$ -	\$ -	\$ -	\$ -	\$ 232,628
153rd Street Monthly Parking	60,690	57,155	58,000	58,000	34,290.00
153rd Street Daily Parking	54,014	43,189	45,000	45,000	25,900.00
143rd Street Daily Parking	45,285	38,212	40,000	40,000	22,900.00
179th Street Daily Parking	20,632	17,664	18,000	18,000	10,600.00
Value Cards	252	(69)	-	-	-
Mobile Parking	104,251	105,553	108,000	108,000	63,300.00
Credit Card Payments	21,116	33,044	35,000	35,000	-
Interest	289	316	110	110	208
Total Revenues	\$ 306,529	\$ 295,066	\$ 304,110	\$ 304,110	\$ 389,826



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

	FY2018 Actual	FY2019 Actual	FY2020 Adopted Budget	FY2020 Amended Budget	FY2021 Budget
Utilities	\$ 50,315	\$ 46,553	\$ 48,559	\$ 48,559	\$ 38,000
Purchased Services	72,108	66,540	70,257	70,257	70,257
Repair & Maintenance	149,704	106,332	176,091	246,091	176,091
Credit, Collection & Bank Charges	20,305	21,259	20,000	20,000	20,000
Insurance	3,951	3,477	3,477	3,477	4,593
Professional Services	48	-	300	300	300
Rent	6,708	6,708	6,708	6,708	6,708
Supplies	10,390	7,416	20,600	20,600	20,600
Capital Outlay	-	-	-	-	-
Depreciation	55,378	51,322	54,000	54,000	54,000
Total Expenditures	\$ 368,907	\$ 309,607	\$ 399,992	\$ 469,992	\$ 390,549

This page is intentionally blank.

Debt Service Funds

Budget
Fiscal Year 2021



The following pages contain a summary of the Village's outstanding general obligation debt as of the beginning of the FY2021 budget year. The Village continues to maintain its bond rating with Standard & Poor's and Moody's. The current Moody's rating is Aa1, and the current Standard and Poor's rating is AA+. As a home-rule unit, no legal limit exists on the amount of debt that can be outstanding at any given time.

The total outstanding general obligation bond amounts, as well as the amounts due each year are as follows -

Total Principal	\$ 50,025,000
Total Interest	<u>2,449,137</u>
Grand Total	<u><u>\$ 52,474,137</u></u>

Year Ending Amounts:

Maturity Year	Total Principal	Total Interest	Grand Total
2021	\$ 19,340,000	\$ 1,080,850	\$ 20,420,850
2022	19,490,000	675,056	20,165,056
2023	2,630,000	244,707	2,874,707
2024	2,680,000	192,107	2,872,107
2024	2,750,000	135,344	2,885,344
2026	1,925,000	75,450	2,000,450
2027	595,000	30,250	625,250
2028	615,000	15,375	630,375
	<u>\$ 50,025,000</u>	<u>\$ 2,449,138</u>	<u>\$ 52,474,138</u>

In addition, as of the beginning of the FY2021 budget year, the Village has outstanding term loans and lines of credit at BMO Harris Bank that we issued to fund various infrastructure improvement projects. The outstanding amounts are as follows -

- 2019 Term Loan – Open Lands Projects – \$1,484,640
- 2017 Term Loan – Road Reconstruction Projects – \$3,330,625
- 2017 Term Loan – Storm Water Management Projects – \$1,140,000
- Line of Credit – Road Reconstruction Projects – \$12,567,087
- Line of Credit – Storm Water Management Projects – \$5,202,412

There are a number of limitations and restrictions contained in the various bond issue documents. The Village is in compliance with all significant limitations and restrictions.



2021 Debt Plan

In 2021, the Village plans on financing certain capital improvements as well as refunding outstanding Lines of Credit through the issuance of bonds. The borrowing plan was discussed with the Village's Financial Advisor, PMA Securities, LLC, at the November 30, 2020, Budget workshop.

These improvements include:

- **Information Technology Projects** - The Village is investing considerable dollars in updating the Village's IT infrastructure, phone system, server, and ERP financial software system. \$3,800,000 is being borrowed to fund these projects.
- **Road program** - The Village is continuing its significant investment in local roads. The Village is borrowing \$6,000,000 of the \$8,050,000 for local roads. In addition, the Village is investing \$1,247,000 in roads using Rebuild Illinois Funds, and another \$3,359,122 on State Roads (some of which is grant funded).
- **Village Share of Tinley Creek project** - The Village is borrowing \$2,750,000 to fund the Village's share of the Tinley Creek Bank Stabilization project. The remaining \$3,700,000 is being funded by a grant from the Metropolitan Water Reclamation District.
- **Water & Sewer Projects** - \$4,300,000 will be borrowed for Water & Sewer projects, including \$2,500,000 for water main replacement, \$900,000 for water tower aesthetics and modernization, and \$900,000 for PLC replacements.

In addition, the 2021A bonds will be refund the 2012A General Obligation Bonds (\$4,215,000 in principle outstanding). These bonds are currently callable, so they can be refunded on a tax-exempt basis. These bonds are being refunded to lower the interest rate and to facilitate the issuance of the new money portion of the 2021A Bonds.

General Obligation Bonds, Series 2021A

The bond plan for 2021 includes issuing \$16,850,000 for 2021 projects, \$17,769,499 in refinancing previously borrowed funds using lines of credit, and \$4,215,000 refinancing G.O. Series 2012A.

Taxable General Obligation Refunding Bonds, Series 2021B

Further, the Village plans to issue refunding bonds for the 2013A Bonds. These taxable bonds are callable on December 1, 2021, so these funds will be placed into escrow to defease our obligation.

The Village will also review market conditions towards the end 2021, when additional bonds become callable and eligible for current refunding, to determine if they Village can achieve sufficient savings to refinance.



General Obligation Bonded and Other Debt (Principal and Interest)

Fiscal Year Due 6/1 & 12/1	G.O. Series 2012A	G.O. Series 2012B	G.O. Series 2013A	G.O. Series 2013C	G.O. Series 2016 *
2021	894,300	8,162,063	8,173,900	1,340,256	616,550
2022	893,100	8,205,562	8,209,575	1,346,756	621,150
2023	896,600	-	-	1,352,657	625,450
2024	894,700	-	-	1,357,957	619,450
2025	892,500	-	-	1,369,494	623,350
2026	-	-	-	1,373,500	626,950
2027	-	-	-	-	625,250
2028	-	-	-	-	630,375
2029-2048					
Total	\$ 4,471,200	\$ 16,367,625	\$ 16,383,475	\$ 8,140,620	\$ 4,988,525

Maturity Date	12/1/2025	12/1/2022	12/1/2022	12/1/2026	12/1/2028
Call Date	12/1/2020	12/1/2121	12/1/2121	12/1/2020	12/1/2024

Project	Police Station Construction	MST TIF	MST TIF	MST TIF	East Reservoir addition
Repayment Source	Property Taxes	MST TIF / HRST	MST TIF / HRST	MST TIF Increment	Water & Sewer

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



General Obligation Bonded and Other Debt (Principal and Interest)

G.O. Series 2017	G.O. Series 2019	Term Loan 2017 SW	Term Loan 2017 Roads	Term Loan 2019	Oak Lawn RWS Debt	Total Outstanding
691,600	542,181	698,795	724,599	401,156	1,023,716	23,269,115
-	888,913	458,539	710,416	392,685	1,023,716	22,750,412
-	-	-	696,233	384,214	1,182,272	5,137,426
-	-	-	682,108	375,761	2,165,800	6,095,776
-	-	-	446,815	-	3,407,936	6,740,095
-	-	-	-	-	3,479,298	5,479,748
-	-	-	-	-	3,479,298	4,104,548
-	-	-	-	-	2,479,298	3,109,673
-	-	-	-	-	52,618,367	52,618,367
\$ 691,600	\$ 1,431,093	\$ 1,157,334	\$ 3,260,171	\$ 1,553,817	\$ 70,859,701	\$ 76,686,794
12/1/2021	12/1/2022	12/1/2022 n/a	12/1/2025 n/a	12/1/2024 n/a	2048	
Open Lands, I-80 corridor Property Taxes	Library Library Reimburse	Stormwater	Roads	Stellwagen and Nature Center	Redundant Water Supply Water & Sewer	



General Obligation Bonded and Other Debt (Principal)

Fiscal Year Due 6/1 & 12/1	G.O. Series 2012A	G.O. Series 2012B	G.O. Series 2013A	G.O. Series 2013C	G.O. Series 2016 *
2021	810,000	7,825,000	7,825,000	1,175,000	520,000
2022	825,000	8,025,000	8,025,000	1,205,000	535,000
2023	845,000	-	-	1,235,000	550,000
2024	860,000	-	-	1,265,000	555,000
2025	875,000	-	-	1,305,000	570,000
2026	-	-	-	1,340,000	585,000
2027	-	-	-	-	595,000
2028	-	-	-	-	615,000
Total	\$ 4,215,000	\$ 15,850,000	\$ 15,850,000	\$ 7,525,000	\$ 4,525,000

Maturity Date	12/1/2025	12/1/2022	12/1/2022	12/1/2026	12/1/2028
Call Date	12/1/2020	12/1/2121	12/1/2121	12/1/2020	12/1/2024

Project	Police Station Construction	MST TIF	MST TIF	MST TIF	East Reservoir addition
Repayment Source	Property Taxes	MST TIF / HRST	MST TIF / HRST	MST TIF Increment	Water & Sewer

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

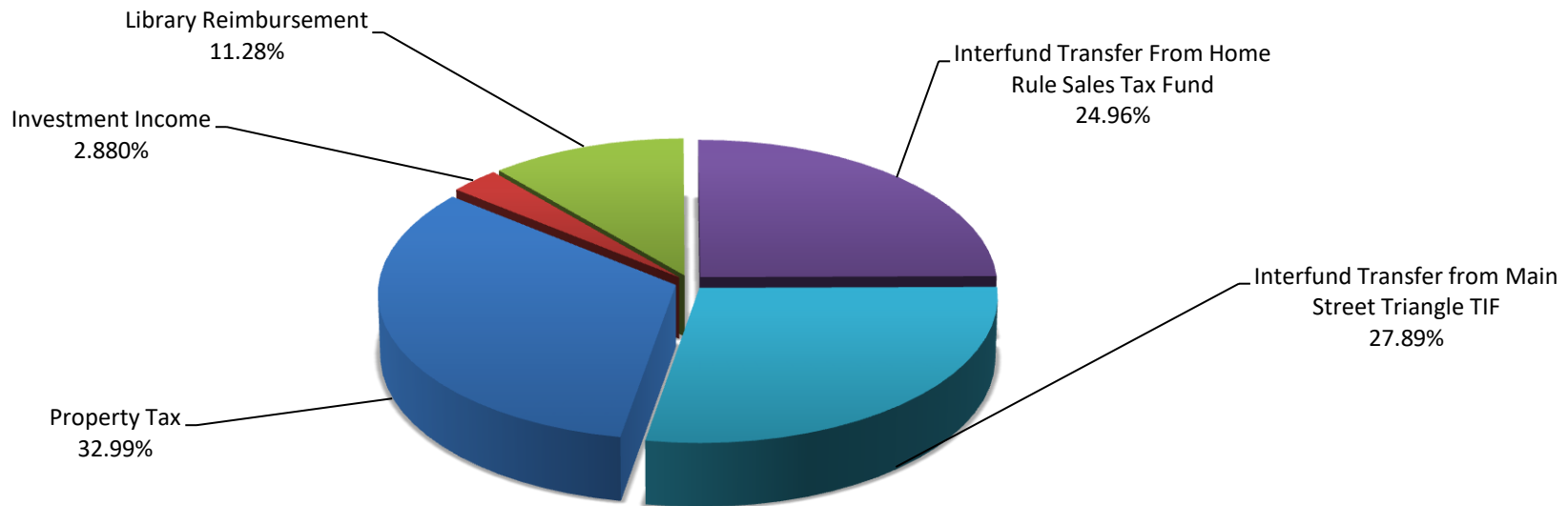


General Obligation Bonded and Other Debt (Principal)

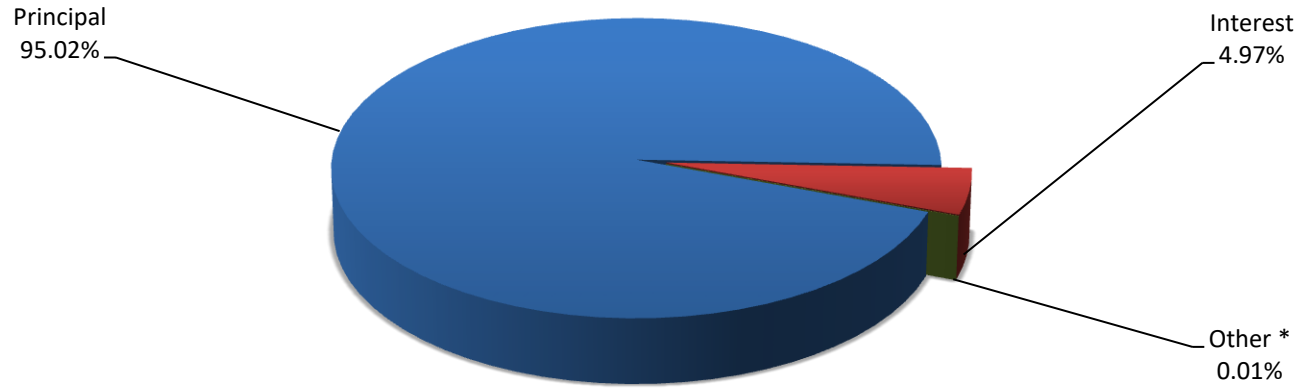
G.O. Series 2017	G.O. 2019	Term Loan 2017 SW	Term Loan 2017 Roads	Term Loan 2019	Oak Lawn RWS Debt	Total Outstanding
665,000	520,000	684,000	666,125	371,160		19,340,000
-	875,000	456,000	666,125	371,160		19,490,000
-	-	-	666,125	371,160		2,630,000
-	-	-	666,125	371,160		2,680,000
-	-	-	666,125	-		2,750,000
-	-	-	-	-		1,925,000
-	-	-	-	-		595,000
-	-	-	-	-		615,000
\$ 665,000	\$ 1,395,000	\$ 1,140,000	\$ 3,330,625	\$ 1,484,640	\$ -	\$ 50,025,000
12/1/2021	12/1/2022	12/1/2022 n/a	12/1/2025 n/a	12/1/2024 n/a	2048	
Open Lands, I-80 corridor	Library	Stormwater	Roads	Stellwagen and Nature Center	Redundant Water Supply	
Property Taxes	Library Reimburse				Water & Sewer	



Debt Service Funds Revenue Summary



	FY 2018 Actual	FY 2019 Actual	FY2020 Adopted Budget	FY2020 Amended Budget	FY2021 Budget
Property Tax	\$ 4,002,239	\$ 3,095,281	\$ 1,379,950	\$ 1,379,950	\$ 1,585,900
Investment Income	293,112	545,556	129,008	129,008	138,449
Library Reimbursement	1,664,968	1,013,970.00	536,816	536,816	542,181
Interfund Transfer From Home Rule Sales Tax Fund	1,200,000	1,200,000.00	1,200,000	1,200,000	1,200,000
Interfund Transfer from Main Street Triangle TIF	1,132,700	1,153,833.00	1,217,600	1,217,600	1,340,750
Total Revenues	\$ 8,293,018	\$ 7,008,640	\$ 4,463,374	\$ 4,463,374	\$ 4,807,280

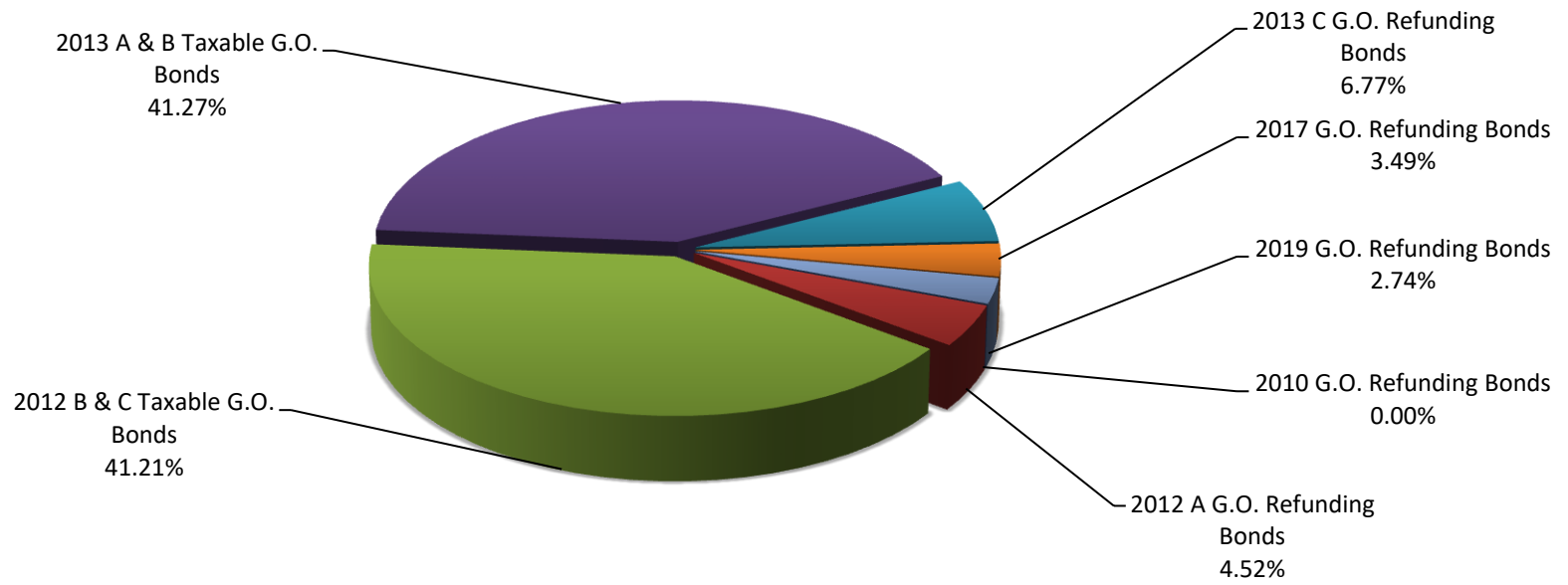


* Other includes Miscellaneous and Credit, Collection & Bank Charges

	FY 2018 Actual	FY 2019 Actual	FY2020 Adopted Budget	FY2020 Amended Budget	FY2021 Budget
Principal	\$ 7,635,000	\$ 6,240,000	\$ 5,035,000	\$ 5,035,000	\$ 18,820,000
Interest	1,527,070	1,265,921	1,164,053	1,164,053	984,299
Miscellaneous	4,476	4,421	2,800	2,800	2,825
Interfund Transfers Out	395,164	33,403	-	-	-
Credit, Collection & Bank Charges	418	1,252	-	-	75
Total Expenditures	\$ 9,562,127	\$ 7,544,997	\$ 6,201,853	\$ 6,201,853	\$ 19,807,199



Debt Service Funds Expenditure Summary by Fund



	FY 2018 Actual	FY 2019 Actual	FY2020 Adopted Budget	FY2020 Amended Budget	FY2021 Budget
2009 G. O. Refunding Bonds	\$ 65,091	\$ -	\$ -	\$ -	\$ -
2010 G.O. Refunding Bonds	1,995,907	981,119	557,255	557,255	525
2011 G.O. Refunding Bonds	1,432,985	1,432,171	-	-	-
2012 A G.O. Refunding Bonds	886,306	891,367	890,575	890,575	894,775
2012 B & C Taxable G.O. Bonds	1,069,556	1,086,670	1,075,225	1,075,225	8,162,538
2012 D G.O. Refunding Bonds	933,470	250	-	-	-
2013 A & B Taxable G.O. Bonds	292,637	1,099,859	1,088,150	1,088,150	8,174,375
2013 C G.O. Refunding Bonds	1,084,031	290,625	1,328,531	1,328,531	1,340,731
2015 G.O. Refunding Bonds	1,001,181	1,003,852	-	-	-
2017 G.O. Refunding Bonds	800,965	759,083	725,300	725,300	692,075
2019 G.O. Refunding Bonds	-	-	536,817	536,817	542,181
Total Expenditures	\$ 9,562,127	\$ 7,544,997	\$ 6,201,853	\$ 6,201,853	\$ 19,807,199

Capital Project Funds

**Budget
Fiscal Year 2021**



The Village's capital project funds (non-enterprise) consist of the Road Exaction Fund and the Capital Improvement Fund. Revenue sources of these funds consist of road impact fees assessed on all new construction within the Village, a significant portion of the Home Rule Sales Tax collected by the Village on an annual basis and reimbursements due to the Village from the State of Illinois and the County of Cook.

Expenses of the capital project funds consist of capital improvement project expenditures, such as roads, buildings, and other infrastructure improvements. Additional detailed information regarding the budgeted capital improvements can be found in the Capital Improvements Section of this document.

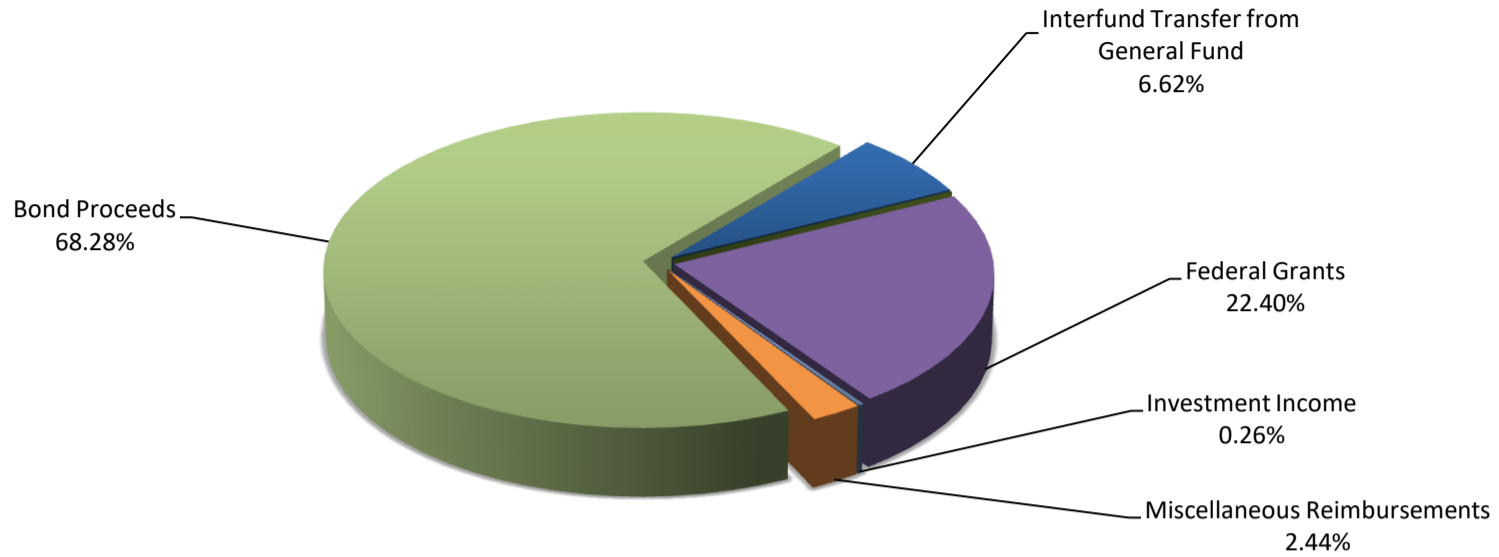


Revenue Summary

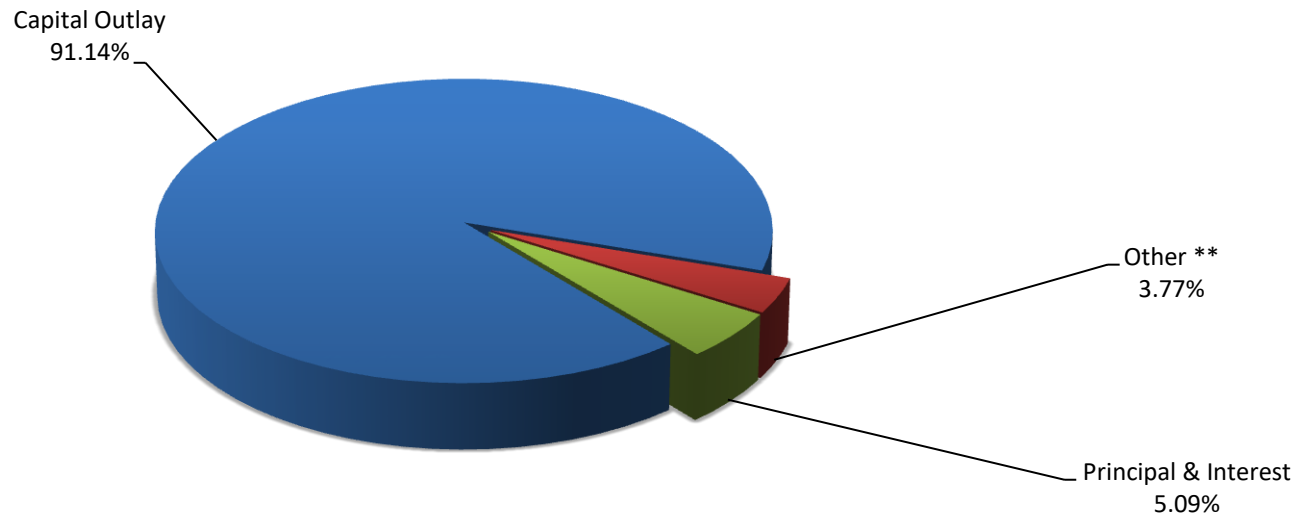
	FY 2018 Actual	FY 2019 Actual	FY2020 Adopted Budget	FY2020 Amended Budget	FY2021 Budget
Road Exaction Fees	\$ 127,576	\$ 132,948	\$ 238,936	\$ 238,936	\$ 118,916
Investment Income	1,413	(589)			
Total Revenue	\$ 128,988	\$ 132,359	\$ 238,936	\$ 238,936	\$ 118,916

Expenditure Summary

	FY 2018 Actual	FY 2019 Actual	FY2020 Adopted Budget	FY2020 Amended Budget	FY2021 Budget
Interfund Transfer Out	\$ 324,596	\$ -	\$ -	\$ -	\$ -
Credit, Collection & Bank Charges	14	89	-	-	-
Total Expenditures	\$ 324,610	\$ 89	\$ -	\$ -	\$ -



	FY 2018 Actual	FY 2019 Actual	FY2020 Adopted Budget	FY2020 Amended Budget	FY2021 Budget
Interfund Transfer from General Fund	\$ 499,372	\$ 2,646,319	\$ 940,682	\$ 540,682	\$ 950,000
Interfund Transfer from Motor Fuel Tax Fund			750,000	1,997,056	-
Interfund Transfer from Home Rule Sales Tax Fund	8,580,336	7,288,806	2,759,388	2,827,967	-
Interfund Transfer from Road Exaction Fund	324,596				
Interfund Transfer from Water & Sewer Fund	189,302				
Federal Grants					3,215,000
Investment Income	59,317	146,051	58,349	58,349	37,342
Miscellaneous Reimbursements	509,489	565,343	400,000	400,000	350,000
Bond Proceeds		242,000			9,800,000
Line of Credit Proceeds	1,271,800	3,101,000	7,418,469	13,893,109	
Term Loan Proceeds		1,855,800			
Total Revenues	\$ 11,434,212	\$ 15,845,319	\$ 12,326,888	\$ 19,717,163	\$ 14,352,342



** Other Includes Repair & Maintenance and Professional Services

	FY 2018 Actual	FY 2019 Actual	FY2020 Adopted Budget	FY2020 Amended Budget	FY2021 Budget
Capital Outlay	\$ 5,474,291	\$ 10,610,243	\$ 9,395,000	\$ 15,878,994	\$ 21,203,092
Intergovernmental Agreement *	720,169	504,374	900,000	6,112,341	-
Repair & Maintenance	1,682,877	865,728	930,000	1,717,951	800,000
Professional Services	293,947	25,810	10,000	374,723	76,000
Interest	149,739	144,341	123,022	158,004	146,943
Principal	666,125	693,625	666,126	1,037,286	1,037,285
Credit and Collection	245	1,084	-	-	-
Other Financing Uses	(7,500)	1,880,800	-	-	-
Interfund Transfers to Open Lands Fund	1,359,800	100,403	-	474,640	-
Supplies	63,886	19,459	15,000	5,000	-
Total Expenditures	\$ 10,403,578	\$ 14,845,867	\$ 12,039,148	\$ 25,758,939	\$ 23,263,320

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

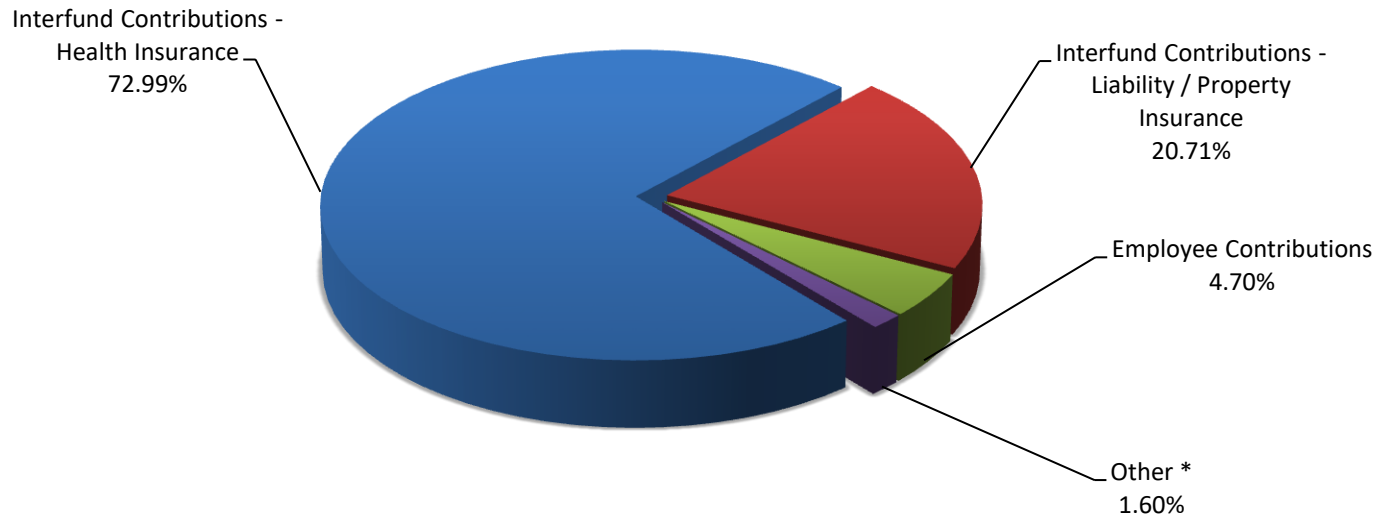
This page is intentionally blank.

Internal Service Fund

**Budget
Fiscal Year 2021**



The Village is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters. The Village utilizes its Insurance Fund, an internal service fund, to record transactions related to insurance provided by third party insurers, full self-insurance for employee benefits, as well as partial self-insurance for workers' compensation and general liability. Premiums are paid into the Insurance Fund by other funds and are available to pay third party premiums, claims, claim reserves and administrative costs of the Village's insurance program.



* Other includes Interest and Reimbursements.

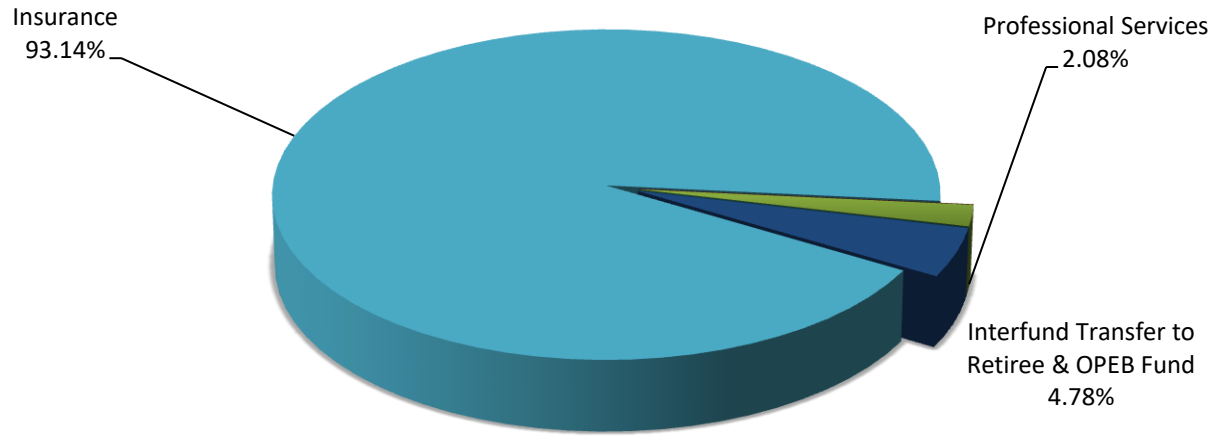
	FY 2018 Actual	FY 2019 Actual	FY2020 Adopted Budget	FY2020 Amended Budget	FY2021 Budget
Interfund Contributions - Health Insurance	\$ 5,200,944	\$ 4,605,170	\$ 5,354,777	\$ 5,354,777	\$ 5,815,190
Interfund Contributions - Liability / Property Insurance	1,559,579	1,629,603	1,650,221	1,650,221	1,650,000
Cobra Payments **	331,759	-	-	-	-
Library Contributions ***	487,037	-	-	-	-
Employee Contributions	367,955	385,239	490,061	490,061	374,387
Interest	27,223	40,681	23,928	23,928	27,023
Reimbursements	110,256	127,225	60,000	60,000	100,705
Miscellaneous Fees	40	(40)	-	-	-
Total Revenues	\$ 8,084,793	\$ 6,787,879	\$ 7,578,987	\$ 7,578,987	\$ 7,967,305

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

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



Insurance Fund Expenditure Summary



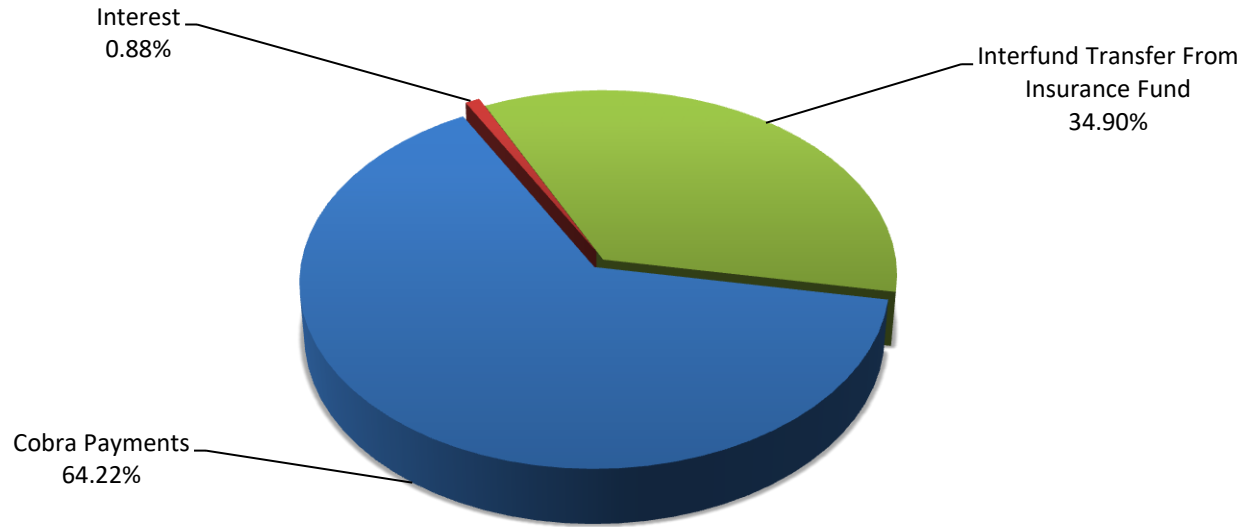
	FY 2018 Actual	FY 2019 Actual	FY2020 Adopted Budget	FY2020 Amended Budget	FY2021 Budget
Insurance	\$ 7,840,760	\$ 6,606,666	\$ 7,197,558	\$ 7,277,558	\$ 7,124,289
Credit, Collection & Bank Charges	21,961	2,691	-	-	-
Professional Services	125,830	90,344	115,500	183,000	158,838
Employee Benefits	36,007	4,351	-	-	-
Personnel Services	4,480	-	-	-	-
Supplies	907	34	-	-	-
Interfund Transfer to General Fund	29,523	97,477	-	-	-
Interfund Transfer to Retiree & OPEB Fund	1,175,390	1,003,268	242,502	245,302	365,485
Total Expenditures	\$ 9,234,858	\$ 7,804,832	\$ 7,555,560	\$ 7,705,860	\$ 7,648,612

Fiduciary Funds

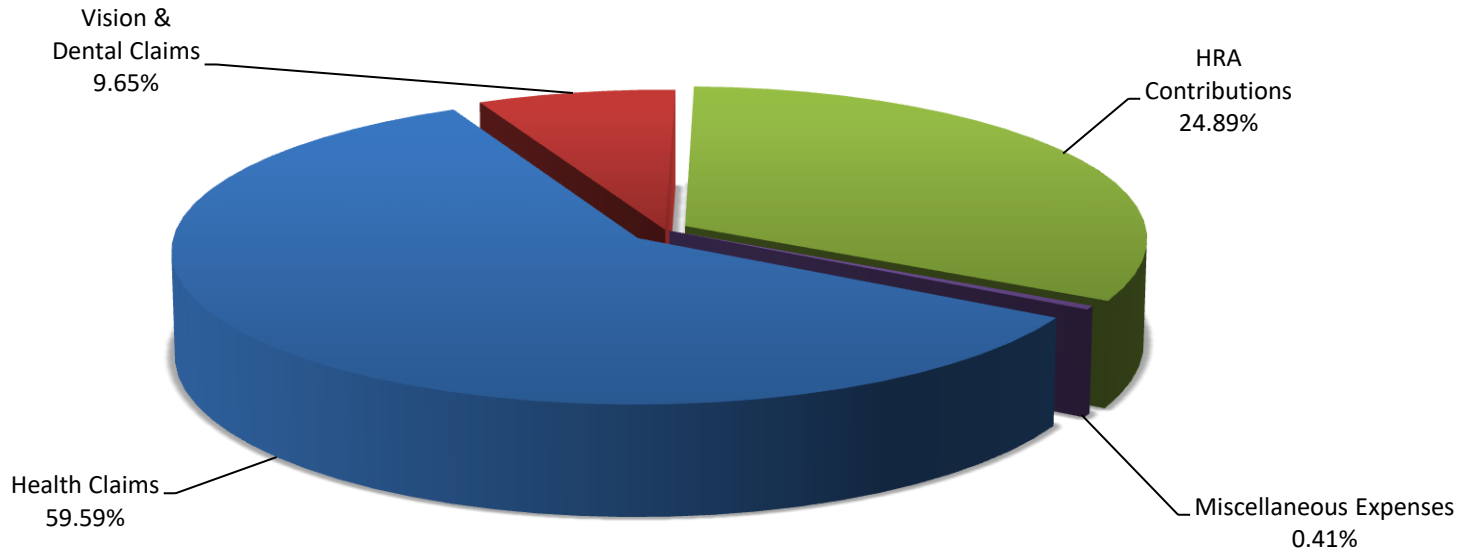
**Budget
Fiscal Year 2021**



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



	<u>FY 2018 Actual</u>	<u>FY 2019 Actual</u>	<u>FY2020 Adopted Budget</u>	<u>FY2020 Amended Budget</u>	<u>FY2021 Budget</u>
Cobra Payments	\$ -	\$ 389,037	\$ 672,409	\$ 672,409	\$ 672,409
Interest	378	8,521		-	9,193
Interfund Transfer From Insurance Fund	1,175,390	1,003,268	242,502	245,302	365,485
Total Revenues	\$ 1,175,768	\$ 1,400,826	\$ 914,911	\$ 917,711	\$ 1,047,087



	FY 2018* Actual	FY 2019 Actual	FY2020 Adopted Budget	FY2020 Amended Budget	FY2021 Budget
Health Claims			\$ 594,807	\$ 889,802	\$ 620,000
Vision & Dental Claims	-	-	77,602	77,602	77,602
HRA Contributions	7,277	768,755	376,813	376,813	338,514
Miscellaneous Expenses	1,051	5,417	1,500	4,300	4,300
Total Expenditures	\$ 8,328	\$ 774,171	\$ 1,050,722	\$ 1,348,517	\$ 1,040,416

Component Units

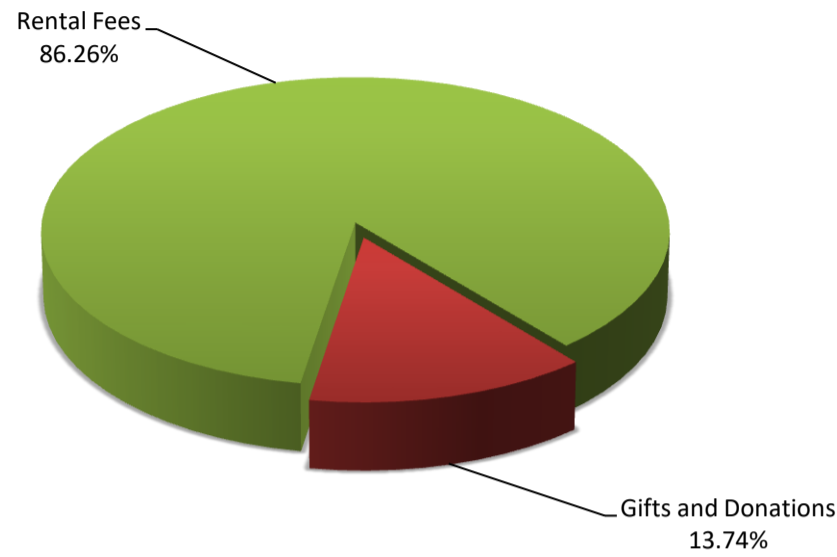
**Budget
Fiscal Year 2021**



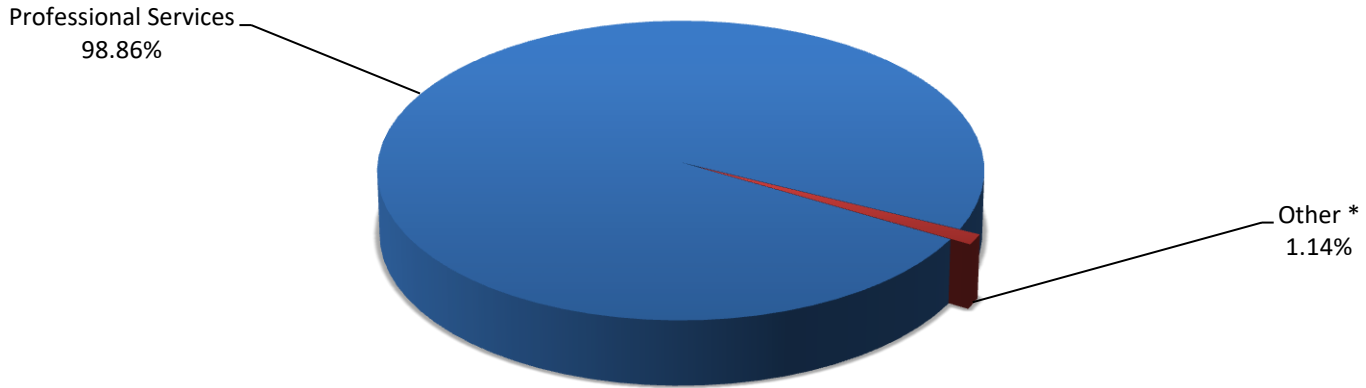
Orland Park Open Lands Corporation is a not-for-profit corporation. The members of its governing board are appointed by the Village's Mayor, subject to confirmation by the Village's Board of Trustees. The Corporation is presented as a governmental fund type.

The Orland Park Stellwagen Family Farm Foundation is a not-for-profit corporation. The members of its governing board are appointed by the Village's Mayor, subject to confirmation by the Village's Board of Trustees. The Foundation is presented as a governmental fund type.

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

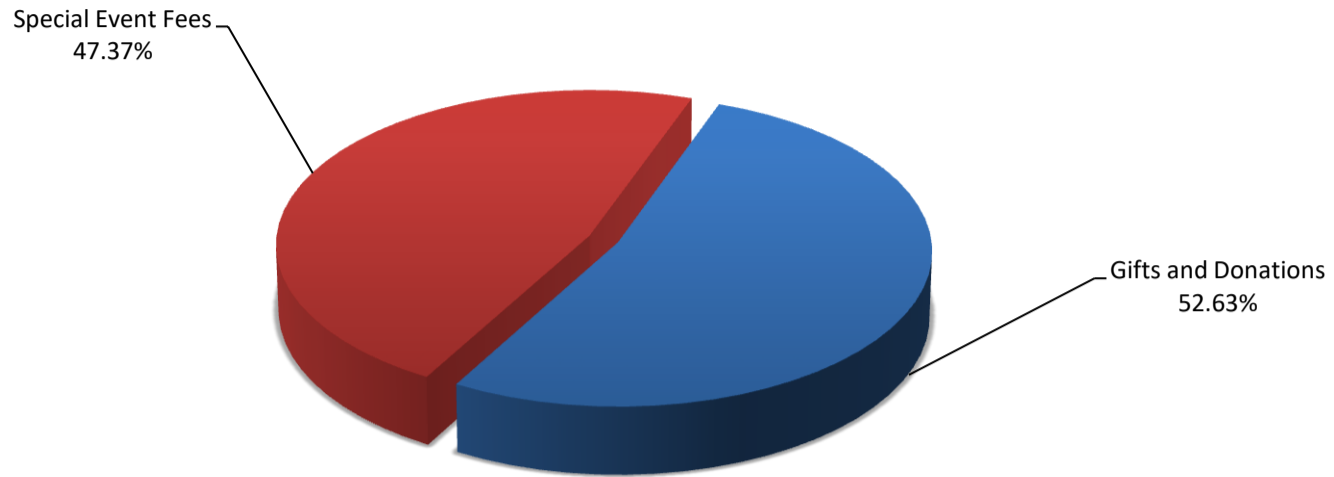


	FY 2018 Actual	FY 2019 Actual	FY2020 Adopted Budget	FY2020 Amended Budget	FY2021 Budget
Gifts and Donations	\$ 1,984	\$ 2,634	\$ 2,100	\$ 2,100	\$ 2,100
Rental Fees	3,171	8,902	10,060	10,060	13,185
Reimbursements	2,850		-	-	-
Interfund Transfer from General Fund	77,221	4,606	16,400	293,831	-
Interfund Transfer from Capital Improvement Fund	1,200,900	76,762	10,000	484,640	-
Total Revenues	\$ 1,286,126	\$ 92,903	\$ 38,560	\$ 790,631	\$ 15,285

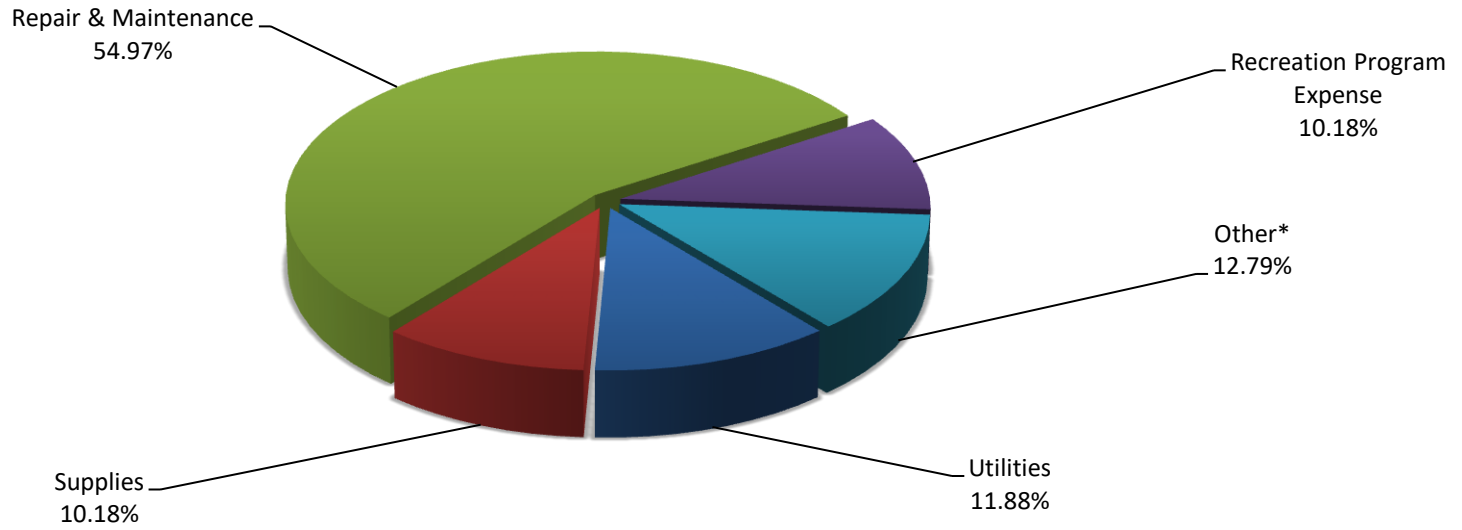


* Other includes Utilities, Supplies, Purchased Services, Repair & Maintenance and Miscellaneous.

	<u>FY 2018 Actual</u>	<u>FY 2019 Actual</u>	<u>FY2020 Adopted Budget</u>	<u>FY2020 Amended Budget</u>	<u>FY2021 Budget</u>
Capital Outlay	\$ 1,273,463	\$ 76,762	\$ 10,000	\$ 690,000	
Professional Services	3,409	3,015	10,800	10,800	8,650
Utilities	1,279	1,626	2,000	2,000	-
Supplies			1,000	1,000	
Purchased Services			500	500	
Repair & Maintenance		73	2,000	2,000	
Miscellaneous Expense	10	29	100	100	100
Total Expenditures	\$ 1,278,161	\$ 81,506	\$ 26,400	\$ 706,400	\$ 8,750



	FY 2018 Actual	FY 2019 Actual	FY2020 Adopted Budget	FY2020 Amended Budget	FY2021 Budget
Gifts and Donations	\$ 3,347	\$ 5,311	\$ 3,000	\$ 18,000	\$ 3,000
Special Event Fees					\$ 2,700
Interfund Transfer from General Fund	97,801	16,026	12,970	12,970	-
Interfund Transfer from Capital Improvement Fund	158,900	23,641	90,000	90,000	-
Total Revenues	\$ 260,048	\$ 44,978	\$ 105,970	\$ 120,970	\$ 5,700



* Other includes Professional Services, Purchased Services, Rent and Miscellaneous.

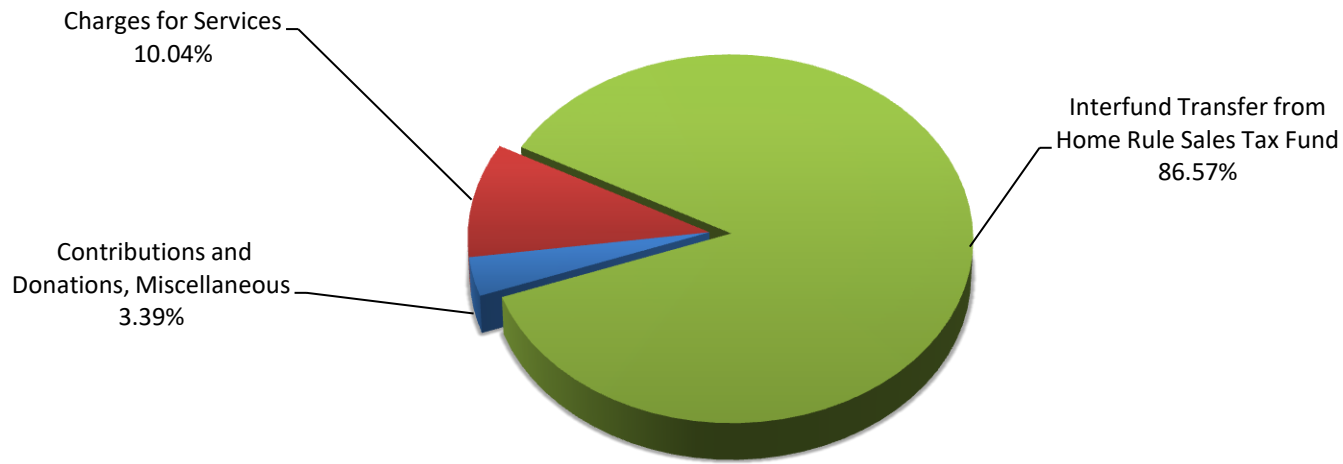
	FY 2018 Actual	FY 2019 Actual	FY2020 Adopted Budget	FY2020 Amended Budget	FY2021 Budget
Capital Outlay	\$ 193,560	\$ 23,641	\$ 90,000	\$ 179,380	\$ -
Professional Services	2,054	2,015	2,260	2,260	2,260
Utilities	2,926	2,846	3,500	3,500	3,500
Supplies	1,559	-	5,000	5,000	3,000
Purchased Services	-	-	1,000	1,000	1,000
Repair & Maintenance	300	11,028	1,200	16,200	16,200
Rent	-	-	-	-	500
Recreation Program Expense	-	-	-	-	3,000
Miscellaneous Expense	1,882	-	10	10	10
Total Expenditures	\$ 202,281	\$ 39,530	\$ 102,970	\$ 207,350	\$ 29,470



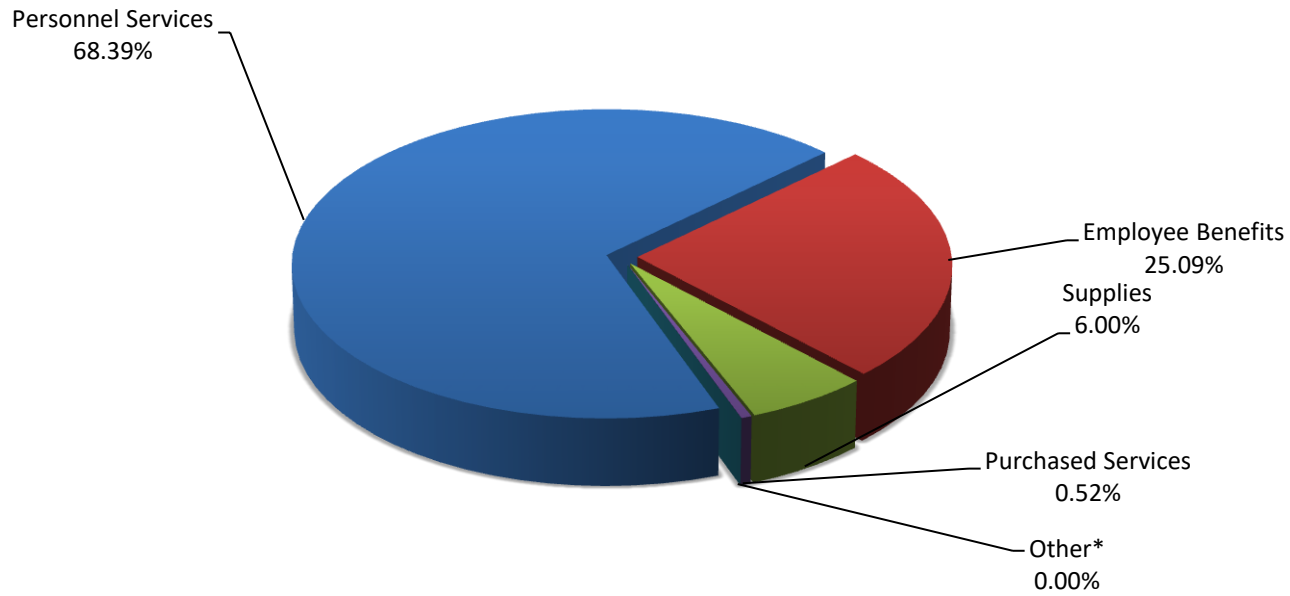
ORLAND PARK HISTORY MUSEUM BUDGETED POSITIONS

FULL TIME POSITION TITLE	FY2019	FY2020	FY2021
Museum Curator / Administrative Assistant *	1	0.77	0.77
TOTAL FULL TIME PERSONNEL	1	0.77	0.77

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



	FY 2018 Actual	FY 2019 Actual	FY2020 Adopted Budget	FY2020 Amended Budget	FY2021 Budget
Grants and Reimbursements	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions and Donations	5,754	10,960	50	50	2,000
Charges for Services	3,606	5,242	6,500	6,500	7,100
Miscellaneous	142	455	350	350	400
Interfund Transfer from General Fund	45,617	37,810	56,937	56,937	-
Interfund Transfer from Home Rule Sales Tax Fund					61,238
Total Revenues	\$ 55,119	\$ 54,466	\$ 63,837	\$ 63,837	\$ 70,738



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

	FY 2018 Actual	FY 2019 Actual	FY2020 Adopted Budget	FY2020 Amended Budget	FY2021 Budget
Personnel Services	\$ 30,442	\$ 33,467	\$ 34,545	\$ 34,545	\$ 41,005
Employee Benefits	9,035	11,186	12,372	12,372	15,040
Employee Reimbursements	358	584	500	500	500
Professional Services	2,859	2,090	2,400	2,400	2,400
Purchased Services	94	175	10,209	209	309
Utilities	563	627	572	572	60
Supplies	4,648	3,450	6,491	6,491	3,600
Program Expenses			2,000	2,500	2,250
Credit & Collection	3	0	-	-	
Insurance	-		2,787	2,787	2,960
Miscellaneous Expense	1,870	2,886	2,750	17,250	750
Total Expenditures	\$ 49,871	\$ 54,466	\$ 74,626	\$ 79,626	\$ 68,874

This page is intentionally blank.

Statistical Information

**Budget
Fiscal Year 2021**

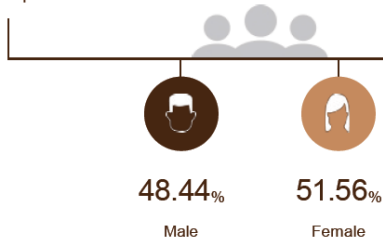


People

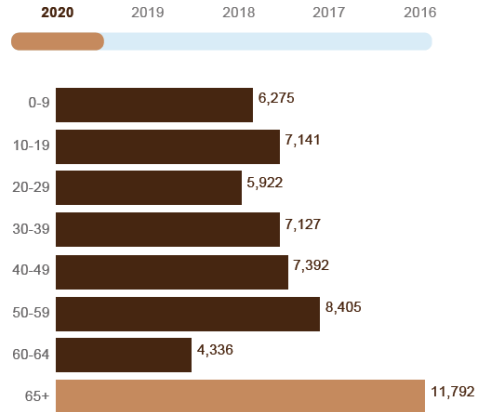
The total population of Orland Park is 58,393. The median age is 42.8

58,393

Total Population



Age Distribution

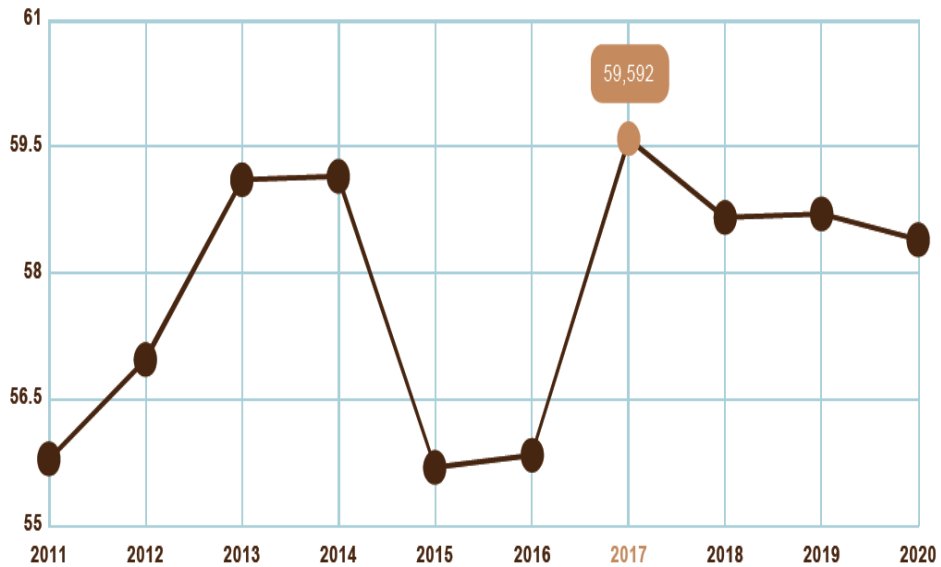


Median Age

43

Population Growth (in thousands)

Population Growth (in thousands)



Source: Orlandparksites.com



Educational Attainment



53.13% of the population in Orland Park have an Associate's degree or higher. 44.72% have a Bachelor's degree or higher.



< Grade 9

3.47%



Grade 9-12

3.03%



High School

22.59%



Some College

17.79%



Assoc Degree

8.41%



Bach Degree

26.43%



Grad Degree

18.29%



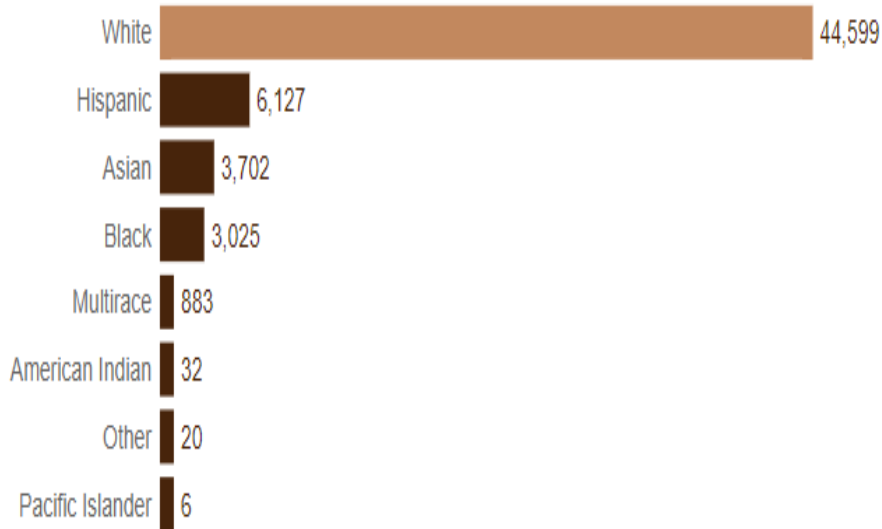
offer Associate's Degree or Certificate



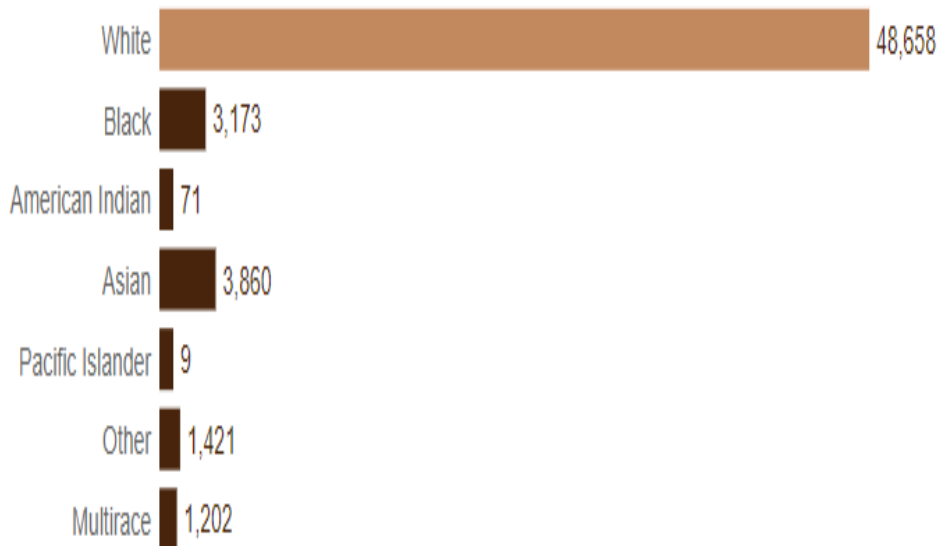
offer Bachelor's Degree or Higher



Ethnicity



Race





Labor Force

Orland Park has a labor force of 30,610 people, with an unemployment rate of 14.2%.

30,610

Labor Force

14.2%

Unemployment Rate

▲ 10.9%

Unemployment Rate Change (1 year)

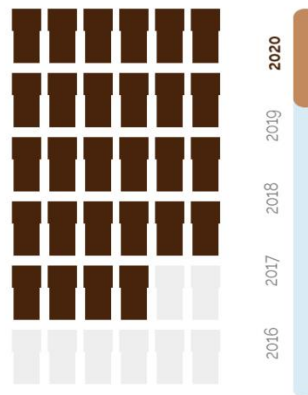
Talent

Where are the top jobs by occupation?



Total Employees

32,279



The work distribution of total employees in Orland Park is:



Total Establishments

2,934

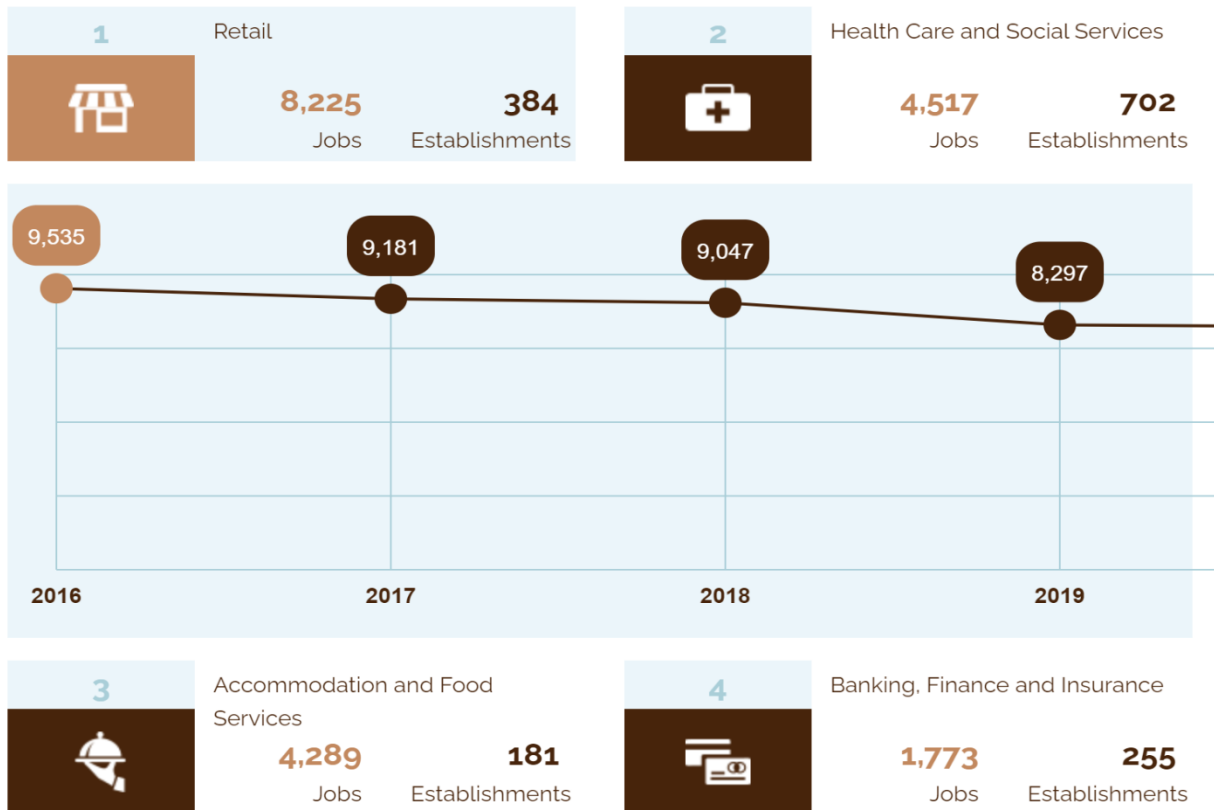




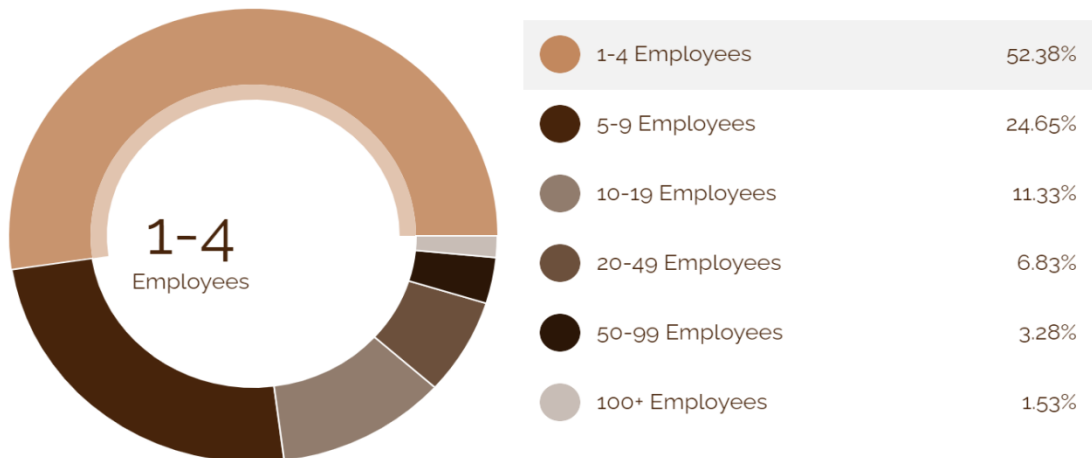
Businesses and Jobs

Orland Park has a total of 2,934 businesses. In 2019, the leading industries in Orland Park were Retail, Health Care and Social Services, Accommodation and Food Services, and Banking, Finance and Insurance.

What are the top industries by jobs?



How many employees do businesses in Orland Park have?



Source: Orlandparksites.com



Income and Spending



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



\$91,523

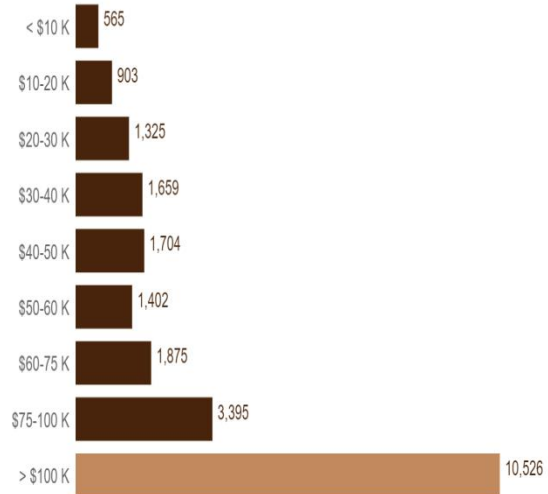
Median Household Income

39% more than the county

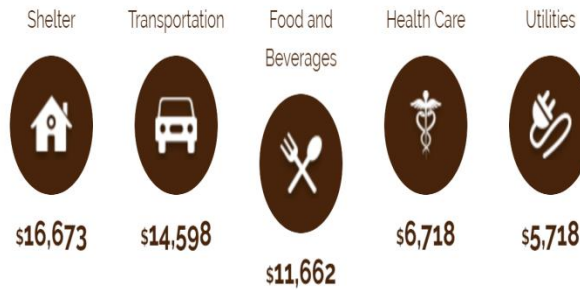
36% more than the state

44% more than the nation

Income Distribution



How do people spend most of their money?
PER HOUSEHOLD



\$80,067

Median Household Expenditure

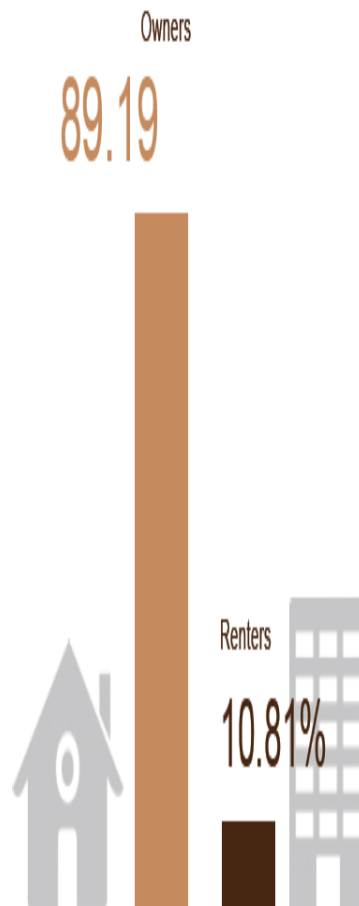


Housing



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

Owners vs. Renters





Year	Population	Percent Growth
1950	788	--
1960	2,592	228.9%
1970	6,391	146.6%
1980	23,045	260.6%
1990	35,720	55.0%
1997	47,583	33.2%
2000	51,077	7.3%
2004	56,876	11.4%
2008	59,339	4.3%
2010	56,767	-4.3%
2019 (est.)	57,857	1.9%

Data Source: U.S. Census Bureau, 1950, 1960, 1970, 1980, 1990 Censuses, 1997 Special Census, 2000 Census, 2004 Special Census, 2008 Special Census, 2010 Census, 2019 ACS Estimates.



Name	Type of Business	Approximate Number Employed As of December 31, 2019
School District #135	Elementary School	716
Village of Orland Park	Village Government including Recreation	542
High School District #230	Carl Sandburg High School	538
Jewel/Osco Food Store	Supermarket and Drug Store	500
Darvin Furniture	Furniture Dealer – Retail	300
Lowe’s Home Improvement	Home Improvement Center	300
Panduit	Manufactures Communications and Telecommunications Products	300
Robert Morris University	Private University	300
Georgios Banquets & Hotel	Events & Hotel Accommodations	275
Lifetime Fitness	Fitness Club	250
The Horton Group	Insurance Agents, Brokers & Service	246
Home Depot	Home Improvement Center	200

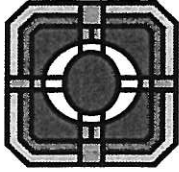


Taxpayers	Type of Business	2018 Equalized Assessed Valuation	Percentage of Total Equalized Assessed Valuation
Simon Property Group	Orland Square Mall	\$106,852,302	4.68%
IRC	Shopping Centers	38,783,273	1.70%
Metra Triangle LLC	Real Estate	13,035,831	.57%
Constance Oswald	Real Property	12,181,162	.53%
B & G Realty Legal Dept	Real Property	11,310,925	.50%
Edwards Realty Co	Real Property	10,639,563	.47%
Ryan PTS	Real Property	9,273,638	.41%
Cambridge Realty Capital	Real Property	8,952,493	.39%
Res of Orland Crossing	Real Property	8,897,377	.39%
Lifetime Fitness	Fitness Center	8,204,150	.36%
Totals		\$228,130,725	10.00%

This page is intentionally blank.

Appendix and Glossary

**Budget
Fiscal Year 2021**



VILLAGE OF ORLAND PARK
Certification

14700 Ravinia Avenue
Orland Park, IL 60462
(708) 463-6150
orlandpark.org

2020 DEC 23 PM 2: 03

FILED
WILL COUNTY CLERK
WILL COUNTY, ILLINOIS

STATE OF ILLINOIS
COUNTIES OF COOK AND WILL

I, John C. Mehalek, DO HEREBY CERTIFY that I am the duly elected and qualified Village Clerk of the Village of Orland Park, Illinois, and as such Village Clerk I am the keeper of the minutes and records of the proceedings of the Board of Trustees of said Village and have in my custody the minutes and books of the records of said Village.

I DO FURTHER CERTIFY that the attached and foregoing is a true and correct copy of:

Ordinance No. 5569

I DO FURTHER CERTIFY that the original Ordinance of which the foregoing is a true copy is entrusted to my care for safekeeping and that I am the lawful keeper of the same.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the corporate seal of the Village of Orland Park aforesaid, at the said Village, in the Counties and State aforesaid, this 21st day of December, 2020.

Handwritten signature of John C. Mehalek

John C. Mehalek, Village Clerk

CORPORATE SEAL

VILLAGE OF ORLAND PARK

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

Ordinance No: 5569

File Number: 2020-0829

AN ORDINANCE ADOPTING THE ANNUAL BUDGET FOR THE FISCAL YEAR COMMENCING ON JANUARY 1, 2021 AND ENDING ON DECEMBER 31, 2021 FOR THE VILLAGE OF ORLAND PARK, COOK AND WILL COUNTIES, ILLINOIS

FILED
2020 DEC 23 PM 2:03
WILL COUNTY CLERK
WILL COUNTY, ILLINOIS

VILLAGE OF ORLAND PARK

STATE OF ILLINOIS, COUNTIES OF COOK AND WILL

Published in pamphlet form this 22nd day of December, 2020 by authority of the President and Board of Trustees of the Village of Orland Park, Cook and Will Counties, Illinois.

VILLAGE OF ORLAND PARK

FILED

2020 DEC 23 PM 2:03

Ordinance No: 5569

WILL COUNTY CLERK
WILL COUNTY, ILLINOIS

AN ORDINANCE ADOPTING THE ANNUAL BUDGET FOR THE FISCAL YEAR COMMENCING ON JANUARY 1, 2021 AND ENDING ON DECEMBER 31, 2021 FOR THE VILLAGE OF ORLAND PARK, COOK AND WILL COUNTIES, ILLINOIS

BE IT ORDAINED by the President and Board of Trustees of the Village of Orland Park, Cook and Will Counties, Illinois, as follows:

SECTION 1

The annual budget for the Village of Orland Park, Cook and Will Counties, Illinois as set forth in that certain document entitled

VILLAGE OF ORLAND PARK ANNUAL BUDGET FOR FISCAL YEAR 2021

And incorporated herein as if fully set forth, be and the same is hereby adopted as the Annual Budget for the Village of Orland Park, Cook and Will Counties, Illinois, for the fiscal year commencing on January 1, 2021.

SECTION 2

REPEAL. That all ordinances or parts of ordinances in conflict with the provisions hereof are hereby repealed insofar as they conflict herewith.

SECTION 3

EFFECTIVE DATE. That this Ordinance shall be in full force and effect from and after its passage and approval.

PASSED this 21st day of December, 2020



John C. Mehalek, Village Clerk

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

Nay: 0

VILLAGE OF ORLAND PARK

Ordinance No: 5569

DEPOSITED in my office this 21st day of December, 2020




John C. Mehalek, Village Clerk

APPROVED this 21st day of December, 2020



Keith Pekau, Village President

PUBLISHED this 22nd day of December, 2020



John C. Mehalek, Village Clerk



ABATEMENT	A partial or complete cancellation of a tax levy imposed by the Village.
ACCOUNT	A term used to identify an individual asset, liability, expenditure control, revenue control, or fund balance.
ACCOUNTING SYSTEM	The total structure of records and procedures which discover, record, classify, summarize and report information on the financial position, and results of operations of a government or any of its funds, fund types, balanced account groups, or organizational components.
ACCRUAL BASIS	A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.
ACTIVITY	The smallest unit of budgetary accountability and control which encompassed specific and distinguishable lines of work performed by an organizational unit for the purpose of accomplishing a function for which the Village is responsible.
AFSCME	American Federation of State, County, and Municipal Employees
ANNUALIZE	Taking changes that occurred mid-year and calculating their cost for a full year, for the purpose of preparing an annual budget.
APPROPRIATION	An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is limited to the time it may be expended.
ASSETS	Property owned by a government which has a monetary value.
ASSESSED VALUATION	A valuation set upon real estate or other property by the County Assessor as a basis for levying taxes.
BALANCED BUDGET	The budget is balanced when the sum of estimated revenues and appropriated fund balances is equal to expenditures.
BOARD OF TRUSTEES	The governing body responsible for the oversight of the municipality.
BOND	A written promise, generally under a seal, to pay a specified sum of money, called the face value, at a fixed time in the future, called the date of maturity, and carrying interest at a fixed rate, usually payable periodically.
BONDED REFINANCING	The payoff and re-issuance of bonds, to obtain better interest rates and/or bond conditions.
BONDED DEBT	That portion of indebtedness represented by outstanding bonds.
BUDGET	A one-year financial document embodying an estimate of proposed revenues and expenditures for the year. The Village is required by State Statute to approve a budget, and the approved budget sets the legal spending limits of the Village. It is the primary means by which most of the expenditures and service levels of the Village are controlled.
BUDGET ADJUSTMENT	A legal procedure utilized by the Village staff and the Village board to revise a budget.
BUDGET DOCUMENT	The instrument used by the budget-making authority to present a comprehensive financial plan of operations of the Village Board.
BUDGET MESSAGE	A general discussion of the proposed budget as presented in writing by the budget-making authority to the legislative body.
BUDGETARY CONTROL	The control of management of a government or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.
CAFR	Comprehensive Annual Financial Report. A governmental unit's official annual report prepared and published as a matter of public record, according to governmental accounting standards.
CAPITAL ASSETS	Assets of significant value and having a useful life of at least one year with a value over \$10,000. Capital assets are also called fixed assets.



CAPITAL BUDGET	A plan of proposed capital outlays and the means of financing them for the current fiscal period.
CAPITAL OUTLAY	Expenditures which result in the acquisition of or addition to fixed assets.
CAPITAL PROJECTS FUND	A fund created to account for financial resources to be used for the acquisition or the construction of major capital facilities or equipment.
CBA	Collective Bargaining Agreements
CERTIFICATE OF EXCELLENCE IN FINANCIAL REPORTING	An award presented to Governmental units and public employee retirement systems whose comprehensive annual financial reports (CAFR's) are judged by the Government Finance Officer Association of the United States and Canada to substantially conform to certain program standards.
CHART OF ACCOUNTS	The classification system used by the Village to organize the accounting for various funds.
CIP	Capital Improvement Program. A plan of proposed capital expenditures and the means of financing them. Items in the capital budget are usually construction projects designed to improve the value of the government assets. The capital budget is usually enacted as part of the complete annual budget which includes both operating and capital outlays.
COMMODITIES	Consumable items used by Village departments. Examples include office supplies, replacement parts for equipment, and gasoline.
COMPONENT UNIT	A component unit is a legally separate organization that a primary government must include as part of its financial reporting entity for fair presentation in conformity with GAAP.
CONTINGENCY	A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted for.
CONTRACTUAL SERVICES	A fund established to finance and account for the accumulations of resources for, and the payment of, general long-term debt principal and interest.
DEBT SERVICE FUND	A fund established to finance and account for the accumulations of resources for, and the payment of, general long-term debt principal and interest.
DEBT SERVICE REQUIREMENTS	The amounts of revenue which must be provided for a debt service fund so that all principal and interest payments can be made in full on schedule.
DEFICIT	(1) The excess of an entity's liabilities over its assets (See Fund Balance). (2) The excess of expenditures or expenses over revenues during a single accounting period.
DEPARTMENT	A major administrative organizational unit of the Village which indicates overall management responsibility for one or more activities.
DEPRECIATION	(1) Expiration in service life of fixed assets, other than wasting assets, attributable to wear and tear through use and lapse of time, obsolescence, inadequacy, or other physical or functional cause. (2) The portion of the cost of a fixed asset charged as an expense during a particular period. NOTE: The cost of such asset prorated over the estimated service life of such asset and each period is charged with part of such cost so that ultimately the entire cost of the asset is charged off as an expense.
DISBURSEMENT	Payments for goods and services in cash or by check.
EAV	The value of property resulting from the multiplication of the assessed value by an equalization factor to make all property in Illinois equal to one third of its market value.
ENCUMBRANCE	The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a specified future expenditure.
ENTERPRISE FUND	A fund established to finance and account for operations (1) that are



	financed and operated in a manner similar to private business enterprises- where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (2) where the governing body has decided that periodic determination of revenue earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purpose. Examples of enterprise funds are those for utilities.
ESTIMATED REVENUE	The amount of projected revenue to be collected during the fiscal year. The amount of revenue budgeted is the amount approved by the Village Board.
EXPENDITURES	If the accounts are kept on the accrual basis this term designates total charges incurred, whether paid or unpaid, including expenses, provision for retirement of debt not reported as a liability of the fund from which retired, and capital outlays. If they are kept on the cash basis, the term covers only actual disbursements for these purposes.
EXPENDITURE BY CLASSIFICATION	A basis for distinguishing types of expenditures; the major classifications used by the Village are: Personal Services, Contractual Services, Commodities, Other Charges and Capital Outlay.
EXPENSES	Charges incurred, whether paid or unpaid, for operation, maintenance, and interest, and other charges which are presumed to benefit the current fiscal period.
FIDUCIARY FUNDS	Funds that are used when a government holds or manages financial resources in an agent or fiduciary capacity.
FISCAL YEAR	A twelve-month period of time to which the annual budget applies and at the end of which a municipality determines its financial position and results of operations. The Village of Orland Park has specified January 1 to December 31 as its fiscal year.
FIXED ASSETS	Assets of a long-term character in which the intent is to continue to be held or used, such as land, buildings, machinery, furniture and other equipment.
FULL FAITH & CREDIT	A pledge of the general taxing power of a government to repay debt obligations (typically used in reference to bonds.)
FUND	An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources, together with all related liabilities, obligations, reserves and equities which are segregated for the purpose of following special regulations, restrictions, or limitations.
FUND ACCOUNTS	All accounts necessary to set forth the financial operations and financial condition of a fund.
FUND BALANCE	The excess of a fund’s assets over its liabilities and reserves.
GAAFR	Governmental Accounting, Auditing and Financial Reporting. A comprehensive practice-oriented guide to accounting and auditing in the public sector.
GAAP	Generally Accepted Accounting Principles. Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.
GAAS	Generally Accepted Auditing Standards. A set of systematic guidelines used by auditors when conducting audits to ensure accuracy, consistency and verifiability of auditor’s actions and reports.
GASB	Governmental Accounting Standards Board. An independent organization which has ultimate authority over the establishment of Generally Accepted



	Accounting Principles (GAAP) for state and local government. GASB members are appointed by the Financial Accounting Foundation (FAF); however the GASB enjoys complete autonomy from the FAF in all technical and standard-setting activities.
GENERAL FUND	The fund that is available for any legal authorized purpose and which is therefore used to account for all revenues and all activities except those required to be accounted for in another fund. NOTE: The General Fund is used to finance the ordinary operations of a government unit.
GENERAL OBLIGATION BONDS	Bonds for whose payments the full faith and credit of the issuing body are pledged. More commonly, but not necessarily, general obligation bonds are considered to be those payable from taxes and other general revenues.
GFOA	Government Finance Officers Association. An organization representing municipal finance officers and other individuals and organizations associated with public finance.
GOAL	A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless; that is, it is not concerned with a specific achievement in a given period.
GRANT	A contribution by one government unit to another. The contribution is usually made to aid in the support of a specified function, but it is sometimes also for general purposes.
HOME RULE MUNICIPALITY	A home rule municipality may exercise any power and perform any function pertaining to its government and affairs including, but not limited to, the power to regulate for the protection of public health, safety, morals and welfare; to license; to tax; and to incur debt, unless preempted by the State of Illinois. A municipality is designated as a home rule municipality if its population reached 25,000 or if the designation of home rule is approved by voters via a referendum.
HRA (Health Reimbursement Arrangement)	An HRA is a tax-exempt irrevocable trust arrangement into which funds are deposited by the Village on behalf of the retiree. The funds can be used to pay for retiree and retiree’s dependent(s) healthcare costs even if the retiree does not continue on the Village’s employee benefits program.
IBEW	International Brotherhood of Electrical Workers
IDOT	Illinois Department of Transportation
INCOME	This term is used in accounting for governmental enterprises and represents the excess of the revenues earned over the expenses incurred in carrying on particular phases of an enterprise’s activities. As indicated elsewhere, the excess of the TOTAL revenues over the TOTAL expenses of the utility for a particular accounting period is called the “net income.”
INFRASTRUCTURE	The physical assets of a government (e.g., streets, water, sewer, public buildings and parks).
INTERFUND TRANSFERS	Amounts transferred from one fund to another fund.
INTERNAL SERVICE FUND	A fund established to finance and account for services and commodities furnished by a designated department or agency to other departments or agencies within a single governmental unit or to other governmental units. Amounts expended by the fund are reimbursed, either from operating earnings or by transfers from other funds, so that the original fund capital is kept intact.
IUOE	International Union of Operating Engineers
LIABILITIES	Debts or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date.
LONG TERM DEBT	Debt with a maturity of more than one year after the date of issuance.
MAP	Metropolitan Alliance of Police



MODIFIED ACCURAL ACCOUNTING	A basis of accounting used by Governmental Fund types in which revenues are recorded when collectable within the current period or soon enough thereafter to be used to pay liabilities of the current period, and, expenditures are recognized when the related liability is incurred.
OBLIGATIONS	Amounts which a government may be legally required to meet out of its resources. They include not only liabilities, but also encumbrances not yet paid.
OPEB (Other Post-Employment Benefits)	Benefits payable to retired employees and their eligible dependents which include medical, dental and vision insurance benefits.
OPERATING BUDGET	The portion of the budget that pertains to daily operations that provides the basic government services.
ORDINANCE	A formal legislative enactment by the governing board of a municipality.
PERSONAL SERVICES	Costs related to compensating Village employees, including salaries, wages, and benefits.
PPERS (Police Pension Employees Retirement System)	The PPERS is the retirement system for all of the Village’s sworn police employees. PPERS functions for the benefit of these employees and is governed by a five-member pension board.
PRIOR YEAR ENCUMBRANCES	Obligations from previous fiscal years in the form of purchase orders, contracts or salary commitments which are chargeable to an appropriation are reserved. They cease to be encumbrances when the obligations are paid or otherwise terminated.
PROPERTY TAX	Property taxes are levied on real property according to the property’s valuation and the tax rate
RFP (Request for Proposal)	Request for proposal is an invitation for providers of a product or service to bid on the right to supply that product or service to the entity that issued the proposal.
RIGHT OF WAY	Land dedicated to the public which affords primary access by pedestrians and vehicles to abutting properties.
RESERVE	An account used to indicate that a portion of a fund balance is restricted for a specific purpose.
RETAINED EARNINGS	An equity account used to indicate that a portion of a fund balance is restricted for a specific purpose.
REVENUES	Funds that the government receives as income.
SPECIAL REVENUE FUND	A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes.
TAXES	Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments.
TAX LEVY	The total amount to be raised by general property taxes for operating and debt services purposes specified in the Tax Levy Ordinance.
TAX LEVY ORDINANCE	An ordinance by means of which taxes are levied.
TIF	Tax Increment Financing or the act of capturing the amount of property taxes levied by a taxing unit for the year on the appraised value of real property located within a defined investment zone. The tax increments are paid into the TIF fund and used to pay project costs within the zone, including debt service obligations.
TRANSFER IN/OUT	Amounts transferred from one fund to another to assist in financing the services for the recipient fund.
WATER & SEWER FUND	A fund established to account for operations of the water and sewer system. It is operated in a manner similar to private business enterprises where the intent is cost recovery.