



VILLAGE OF SCHILLER PARK, ILLINOIS

**ADOPTED BUDGET**

May 1, 2016 – April 30, 2017

**ELECTED & APPOINTED OFFICIALS**

Barbara J. Piltaver  
President

Trustees

Richard Desecki  
Moses Diaz

Lawrence Fritz  
Catherine Gorzynski

Russel Klug  
Robert Lima

Village Clerk  
Claudia L. Irsuto

Corporation Counsel  
John P. Sullivan LLC

Village Manager  
Bradford J. Townsend

Finance Director  
Robert Romo

Police Chief  
Fire Chief  
Director Public Works  
Acting Director Community Dev  
Director of Parks & Recreation  
Treasurer

Tom Fragakis  
Peter Chiodo  
Eric Oscarson  
Eric Tison  
John Bealer  
Patrick J. Tutak

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**VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET**

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Village of Schiller Park Municipal Building

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## VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET

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May 1, 2016

Dear Citizens of Schiller Park:

I am pleased to submit to you the Annual Operating Budget for the Village of Schiller Park for the Fiscal Year Beginning May 1, 2016 and Ending April 30, 2017. This budget represents the tireless efforts of our Village Officials and Administrators in creating a financial plan that meets the needs of our community with today's resources, and I am confident this budget represents a very realistic and achievable plan for the upcoming fiscal year.

The FY 2017 budget totals \$31.9 million in spending across the whole organization and includes \$1.8 million in general capital improvements, \$3.6 million in water and sewer capital improvements, and the foundation for the Village's \$8.7 million five (5) year capital improvement plan. The budget also includes \$12.3 million in public safety in recognition of our ever present responsibility to provide for the protection of our community. Pursuant to the need to be ever mindful of the revenue challenges facing all levels of government, each area of spending has been closely scrutinized for opportunities for cost savings and productivity and efficiency enhancements in order to position our community for many years of sustainable community care and service.

Thank you for taking the time to review this extensive budget document. Four areas of immediate assistance is the **Readers' Guide to the Budget** that provides a simple yet valuable overview of the finances of the organization and of the document itself. Second, our Village Manager presents his **Transmittal Message** starting on Page 1 of this document. Third, we have included a **Summary of Revenues and Expenditures** across the whole of the organization and by individual fund category. Fourth, an Appendix to the Budget contains an overview of our community; a summary of key financial policies; a description of the budget process; an organization chart of the governmental body; a sample tax bill based on prevailing 2015 tax rates for all overlapping taxing bodies; and a glossary of terms and acronyms used in municipal financial budgeting and reporting.

I look forward to interacting with all members of our administration and citizens of Schiller Park in making this Village a community of continuing success.

Sincerely,



Barbara J. Piltaver  
Village President

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MISSION STATEMENT

Our Mission is first and foremost to serve the citizens and visitors of Schiller Park. We work for you. To provide residents, visitors and the business community with the highest quality municipal services in an efficient, courteous manner and to enhance the quality of life through planning and visionary leadership. To provide a safe, livable and sustainable community for our present and future citizens.

We value leadership, innovation, creativity and initiative. We strive to be fair, friendly, and helpful and stress excellence, integrity, accountability, and honesty. We recognize our most valuable resource, our people and businesses.

**A**ccountable for our Actions

**C**reativity with action in mind

**T**imely achievable goals

**I**ntegrity with a capital “I”

**O**vercome obstacles and take ownership for actions

**NOW!**

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## 2017 Budget Highlights

- **The Village of Schiller Park Maintains AA- (stable) Credit Rating by Standard and Poor's.** The credit rating of Schiller Park is considered high investment grade. The rating was affirmed August 26<sup>th</sup>, 2015 when the Village issued new Series 2015 Refunding Bonds. The Village Board is committed to examining the financial status of the Village each year prior to final adoption of the annual tax levy with a preference for abating debt service requirements for all or most of the annual debt service payments.
  - **Position vacancies will be strategically managed to enhance flexibility.** The budget maintains authorized positions to provide staffing capacity in the future, when service demands increase. However, to reduce costs in the short term and enhance flexibility in the event of revenue shortfalls, the village will strategically review vacant positions. If not deleted from the budget, vacant positions will be managed to minimize the impact on service delivery.
  - **Conservative revenue projections and multi-year trend analysis.** Consistent with the village's annual analysis of revenues, 2017 revenue projections follow a multi-year trend analysis of major sources, knowledge of local economic activities impacting revenue streams, projections provided by state economists, and certain assumptions detailed within this document. To provide some degree of protection against unfunded or underfunded service delivery, revenue projections lean on the side of caution.
  - **Enhanced Initiatives Following Constraints of the "Great Recession."** The 2017 Adopted Budget addresses programs and service levels that have been stable for several years due to the constrained economic conditions of the last several years and an enhanced capital program within the current year to help rebuild an aging infrastructure.
  - **Aggressive Infrastructure Improvements.** A quantifiable long-term program of replacing and maintaining the infrastructure of the Village has become a key priority. The 2017 budget includes aggressive infrastructure improvements on Village owned roads, storm sewers, recreation facilities, lift stations, water mains, as well as replacing an aging fleet of vehicles.
  - **Budget Addresses Unfunded Pension Liabilities.** The Village of Schiller Park implemented a local gasoline tax in late FY 2016, with 60% of anticipated revenues earmarked to improve the funding of the police and fire pension funds. As of the village's last actuarial report, the Police Pension was 47% funded and the fire pension 52% funded. Additional tax revenue combined with annual actuarially determined contributions will improve the funding level of both pension funds.
  - **Water and Sewer Capital Projects.** The 2017 budget earmarks \$3,388,850 for water and sewer capital projects.
  - **Focus on Comprehensive Plan.** The 2017 budget includes funds to help build a Comprehensive Plan that outlines the Village's vision for the future along with a strategy or philosophy for how it will achieve that vision.
  - **Rolling Seven Year Capital Project Funding Plan.** The 2017 Schiller Park Budget includes expenditures to create a rolling seven year funding model for the scheduling of village-wide capital improvements.
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## 2017 Budget Highlights

➤ **Major General Capital Improvements in 2017:**

- 25<sup>th</sup> Ave @ Crystal Creek Pedestrian improvements, east side of culvert crossing for Crystal Creek at 25<sup>th</sup> Avenue (\$330,000)
- Fire Ladder Truck non-refundable deposit (\$400,000)
- 2016 – 2017 Street Maintenance Program Street patching and resurfacing; construct off street parking, Old River, Cullom; Alley 25th-Ruby; Montrose Avenue, Wesley-River; Concrete patching, Rose St. (\$392,000)
- Irving Park Street Light Relocation for Irving Park Road widening between the Tollway and Emerson (\$147,000)

➤ **Major Water & Sewer Capital Projects:**

- Delta Lift Station - Replacement of undersized, failing sanitary sewer lift station at Mannheim Road and Delta Parkway (\$877,350)
- Soo Line Water Main - Water main replacement and roadway rehabilitation from Rose Street to Wesley Terrace (\$324,000)
- Seymour Avenue Water Main - Water main replacement on Seymour Avenue from the railroad to River Road (\$1,010,000)
- Water Tower Maintenance - Interior and exterior coating and miscellaneous maintenance/repairs (\$514,000)
- Area 5 Sewer Rehabilitation - Various sanitary sewer spot repairs and lining (\$350,000)

➤ **Balanced Budget.** The 2017 Adopted General Fund Budget is balanced, with projected revenues in excess of projected expenditures.

➤ **Priority Areas are sufficiently funded.** The Village President, Village Mayor and Board of Trustees identified four strategic priorities: protecting life and property through enhanced public safety; investing in infrastructure through improvements in streets, curbs, sidewalks, traffic signals, water and sewer lines and replacement of fully depreciated vehicles and equipment; enhancing the quality of life for youth, seniors and the disabled; and reducing operating costs through consolidations, cross-training, and the deferral of filling vacant positions, where possible.

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## Reader's Guide to the Annual Budget

For many interested observers of local government, the Village's Annual Budget can look most intimidating. Not every interested reviewer of the Village's budget and financial plans has the requisite knowledge of key accounting and budgeting principles, or an understanding of where financial resources originate and how they are used. For this reason, we have made every effort to provide descriptions of key revenues and expenditures, a record of past performance and future plans, highlighted by various graphs and tables to ease understanding and readability.

The information in the budget can be grouped into one of four main areas to facilitate an understanding of what the Village plans to do with its resources for the next budgeted year

**1. A Policy Document:** The Village's Annual Budget addresses two primary kinds of policies: policies that are under development (usually stated as goals to be accomplished) that may change how the Village operates in the future, and policies that are already in place. The Village Manager's Budget Message, found at the beginning of the document, provides the background, sets the stage for the specific work plan that will be accomplished during the coming budget period, and identifies the policy issues that are important in the community as identified by the Village's governing Board. New policy issues that have a fiscal impact are highlighted in this message. All of these policy issues have the potential to impact fees, taxes, and/or the allocation of existing staff or financial resources. Throughout the budget there will be notes about the financial impact of these policies.

**2. A Communications Device:** The Village's Annual Budget provides information about the priorities the Village Board has set to be accomplished during the next fiscal year, and includes information about the day-to-day activities the Village performs. The Budget Message provides a concise discussion of the major priorities of the Village; the financial and program information included in the Adopted Budget section of the budget provides more detailed information about the budget for the major priorities, but also provides a considerable amount of information about the day-to-day activities and the resources required to meet service demands. Performance measures are also included for each program to provide information on how efficient and effective the Village is with resources in pursuit of meeting Village Board goals and management objectives.

**3. A Financial Plan:** The Budget Document is foremost a financial plan, providing a numerical road map that matches resources available with the spending priorities defined by the Village Board. Each service area of the budget is comprised of specific programs and is summarized by the budget organization.

**The Budget by Type:** The Village's budget includes different types of revenues and expenditures which overlay the budget by fund and program. Comparing the budget by types can help a reader understand how major sources of revenue or major costs are treated across the organization. Operating revenues include types such as: Property Taxes, Licenses and Permits, Charges for Services, fees and charges for services, Intergovernmental Revenues, Fines and

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## VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET

Forfeitures, and Miscellaneous Revenues. Non-Operating Revenue types include Interfund Transfer Activity, Issuance of Long Term Debt, or Sale of Capital Assets.

Expenditure types include: Personnel Costs, which includes salaries and wages. Personnel Related Benefits, which includes health insurance premiums, pension costs, social security and Medicare tax. Contractual Services, which includes expenditures for services performed by outside contractors or vendors. Commodities consist of the cost of perishables consumed by departments in meeting departmental operating needs. Repair and Maintenance includes the cost of maintaining buildings, property, equipment, and vehicles. Capital outlay includes the acquisition costs of items that meet the eligibility requirement of a capital asset.

**4. An Operations Guide:** The Village's operations are defined through the budget document in each program's discussions. At the beginning of every service area section is a page showing the organizational structure within that service area. After every budget presentation by program is a narrative for that program detailing major accomplishments for the prior period, key objectives, goals and any significant changes for the upcoming year. The Budget Message and Summary also serve to drive operations by tying services and initiatives back to citizen needs and Village Board goals. The budget document as a whole is also used by staff operationally as both a guide for the work plan to be accomplished and as a reference tool, serving as a comprehensive source of historical information and projections based on current assumptions.

**Overview:** The 2017 Adopted Budget provides narrative discussion centered on objectives and outcomes within each of the Village's departments. Summary information regarding expenditures, revenues and positions for each Village service are presented. A detailed financial plan and a Village Profile are also included in the budget.

**The Village Organization** presents the Village's overall organization in hierarchical fashion from the residents, through the Village President and Village Board, to individual departments. It identifies elected Village Officials and appointed administrators by department, and provides a map of the Village.

**The Mission and Guiding Principles** section provides a description of the Villages Mission as developed by the Village President and Village Board and the Principles and Priorities at the center of the Annual Budget.

**The Budget Message** is a communication from the Village Manager to the Village President and Village Board. The letter serves as a brief synopsis of major budget and fiscal policies, highlights ways in which the budget addresses the goals and priorities set by the Village Board, summarizes major programs and the manner in which services are financed, and identifies major areas of concern for future planning.

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## VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET

**Department Highlights** serve to summarize the growth or decline of key expenditures.

**The Budget Process and Implementation** includes a discussion of how the budget is developed and presents a timeline of key stages of the budget process, along with a description of the process to amend the budget.

**Summary of Fund Structure** describes the manner in which the Village's thirty two million dollar budget is organized on the basis of seven specific and distinct fund categories. The funds are defined and organized by type, with a description of Major and Non-major Funds.

**The Village Profile** reports demographic information, as well as information on industry and employment. Selected measures and projections of community growth that have played a role in the budget process are also included in the Village Profile.

**The Financial Summaries** section includes a summary of revenues derived from all funds and expenditures by fund and category. The section first provides an overview of revenues and expenditures for all budgeted funds and then turns its focus to an in-depth discussion of the financial plan for the General Fund and includes on a section is included changes in Fund Balance for the actual balances at year-end 2015, forecasted balances at year-end 2016, and balances as projected within the 2017 Adopted Budget.

**Authorized Positions** are described by department as both full-time employees and the number of full-time equivalents.

**A Summary of Financial Policies** sets forth a summary of the financial policies that guided development of the 2017 Adopted Budget and the conduct of the financial affairs of the Village.

### Department Summaries

#### a. General Fund

This section describes all revenues and expenditures contained within the Village's General Fund. Each department is identified in terms of functional responsibilities, expenditure per classification in detailed format, performance measures, and staffing requirements, if any. The General Fund is the principal operating fund of the Village and is used to account for all financial resources except those required to be accounted for in another fund.

#### b. Special Revenue Funds

Special Revenue Funds account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or for major capital projects) that are legally restricted to expenditure for specified purposes. This section presents a description of each Special Revenue Fund and a budget of revenues and expenditures for the seven Special Revenue Funds.

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## VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET

### **c. Debt Service Funds**

This section presents a thorough overview of the Village's outstanding bonded indebtedness: Alternative Revenue Bonds; General Obligation Bonds; and General Obligation Tax Increment Financing Bonds. Retirement schedules and sources of financing are presented for each individual debt service fund.

### **d. Capital Project Funds**

This section identifies revenues and expenditures devoted to capital projects within the Village's general and specific capital project funds.

### **e. Waterworks & Sewerage Utility Fund**

Enterprise Funds are used to account for operations (a) 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 (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. This section describes the Waterworks and Sewerage Utility, identifies key performance measures and staffing levels, and records the budget for the current and prior fiscal years.

## **Appendix**

Village Organization

Staff Directory

Village Profile

Sample Property Tax Bill

Socioeconomic Information Demographics

Budget Process

Financial Policies

Authorized Positions

Supplemental Statistics

Glossary of Key Terms & Acronyms

**For additional information regarding the Village of Schiller Park, visit the Village's web site at <http://www.villageofschillerpark.com>.**

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**Table of Contents**

<u>PAGE</u>		<u>PAGE</u>	
	<b>INTRODUCTION</b>		
	Title Page and Mission Statement	62	General Administration
	Message from the Village President	67	Community Development
	Budget Highlights	72	Police Department
	Reader's Guide	79	Fire Department
	Table of Contents	87	Highways and Streets: Public Works
1	Budget Message of Village Manager	93	Fire and Police Commission
		96	Zoning, Planning & Appeals Commission
13	Schiller Park Timeline	98	Health Board
		100	Metra Station
15	Village Overview	102	Garbage Collection & Disposal
16	Summary of Fund Structure by Budgetary Basis	104	General Expenses
17	Funds Formation	109	<b>Special Revenue Funds</b>
19	Fund Accounting & Fund Descriptions		
24	Major & Non-Major Funds		
26	<b>FINANCIAL SUMMARIES</b>	113	Playground & Recreation
26	2017 All Funds Revenue and Expenditures	118	Swimming Pool
45	Fund Balance Summary – All Funds	119	Motor Fuel Tax Fund
47	Change in Fund Balance Greater than 10%	122	Emergency Telephone System Fund
		124	Foreign Fire Tax Fund
		126	Forfeited Assets Fund
		127	Video Gaming Fund
	<b>GENERAL FUND</b>	129	SSA #1
<b>52</b>	<b>General Fund Summaries</b>		
52	General Fund Revenues		
53	General Fund Expenditures	<b>130</b>	<b>DEBT SERVICE FUNDS</b>
54	Expenditures by Department		
55	Revenues, Expenditures, Fund Balance: 2013-2017	132	Debt Service Funds Summaries
56	Revenues Detailed		
60	Expenditures by Classification		
61	Expenditures by Department 2014-2017		

## VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET

### PAGE

138	General Obligation Bonds Series 2002 C & Series 2012 SSA #4-7
139	Bond & Interest Fund Series 2009 A & B Series 2011 Series 2014A Series 2014B Series 2015A Series 2015B
<b>142</b>	<b>CAPITAL PROJECT FUNDS</b>
<b>144</b>	<b>Capital Improvements &amp; the Operating Budget</b>
146	Density Reduction Program
147	SSA #8 – Kelvin Lane Maintenance Fund
148	SSA #9 – 9305 Irving Park Rd Parking Lot Fund
149	West Gateway TIF #1
151	Irving Park Rd/Kolze Ave TIF #2
152	Leland/Lawrence TIF #3
153	New West Gateway TIF #4
154	General Capital Improvement Fund
157	Five Year Capital Improvement Plan
159	Summary of 5 Yr CIP
161	Overview & Process of Capital Budgeting
162	Description and Funding of 5 Year Plan: FY 2016-17 - FY 2021-22
<b>207</b>	<b>ENTERPRISE FUNDS</b> <b>Waterworks &amp; Sewerage</b>
208	Water Operating Fund
208	Sewer Operating Fund
213	Water & Sewer Capital Projects
214	Storm Water Detention Project Fund

### PAGE

#### **Component Unit**

215	Schiller Park Library
<b>217</b>	<b>APPENDIX</b>
219	Village Organization
220	Staff Directory
221	2015 Sample Tax Bill
222	Community Profile
230	Socioeconomic & Demographic Information
234	Local retail Sales
235	General Fund Revenue Per Capita
236	Income Tax Revenue
237	Utility Tax Revenue
238	Pension & Retirement Fund Commitments
<b>239</b>	<b>Budget Process, Implementation &amp; Amendment</b>
<b>247</b>	<b>Summary of Financial Policies</b> Overview
247	2017 Budget Policy
249	Fund Balance Policy
250	Use of Surplus Policy
250	Revenue Policy
253	Expenditures Policy
253	Debt Management
254	Investment Policy
257	Financial Reporting
257	Replacement Policy
258	Accounting Policies
<b>261</b>	<b>Authorized Positions</b>
<b>264</b>	<b>GLOSSARY OF KEY TERMS</b>
<b>270</b>	<b>GLOSSARY OF ACRONYMS</b>



## BUDGET MESSAGE

May 1, 2016

Village President Barbara Piltaver  
And Members of the Village Board  
Village of Schiller Park, Illinois

Municipal government provides a wide range of basic services on which we all depend; police & fire protection, drinking water, recreational activities, snow plowing and building inspection to name a few. Thoughtful policy making and good management are requested to do all of this effectively and efficiently. The process of developing and adopting the annual budget provides all concerned an opportunity to plan how municipal resources will be used for the betterment of the community. The proposed Village Budget is a blue print of decisions made by the Village Board to continue providing exceptional services to residents for the fiscal year May 1<sup>st</sup> 2016 through April 30<sup>th</sup>, 2017.

Revenues for the budget for fiscal year 2017 total \$27,916,950, which includes all Village governmental and proprietary funds. There is also a transfer from the proprietary funds to the General Fund in the amount of \$301,435 to cover administrative expenses incurred by the proprietary funds and paid by the General Fund during the course of the year. Excluding this transfer, total revenues reflect a 4% or \$1,046,090 increase from the prior year's budget. The increases in revenue include items such as an increased collection of local gasoline tax of \$372,000 from prior year due to having the first full year of revenue to the newly implemented tax, a 2% increase from the prior year's levy which will result in an additional \$151,883 of property taxes and \$309,000 in more grant funds from the prior year.

The total expenditure budget for fiscal year 2017 is \$31,868,373, which includes all Village governmental and proprietary funds. There is also a transfer from the proprietary funds to the General Fund in the amount of \$301,435 to cover administrative expenses incurred by the proprietary funds and paid by the General Fund during the course of the year. Excluding this transfer, total expenditures reflect a 20% or \$5,275,389 increase from last year's budget, primarily due to increased funding of the Police and Fire Pensions of \$448,903 from prior year, increased spending from prior year on infrastructure and Vehicles within the General Capital Improvement fund of \$1,330,522 on Village vehicles, that also includes a fire truck, as well as construction on 25<sup>th</sup> Ave and Crystal Creek, Irving Park Road street light relocation and the 2016-2017 Street Maintenance Program, an additional increased spending of the prior year of \$2,808,850 of projects within the Water and Sewer Capital Improvement Fund which includes



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## VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET

projects such as Seymour Avenue Water Main, Painting of the Village Water Tower and repairs to the Delta Lift Station, as well as an increase of \$1,070,420 in additional personnel cost which is due to a 3.25% increase in full-time employee salary and a 12% anticipated increase in health benefits costs.

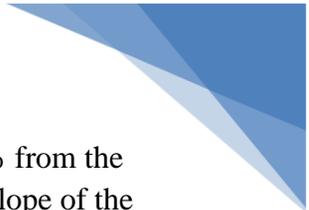
This budget addresses programs and service levels that have been stable for several years due to the constrained economic conditions of the last several years and an enhanced capital program within the current year to help rebuild an aging infrastructure. Reflecting the sluggish economic conditions locally & statewide, a stable population, the Village continues to provide a high level of service with minimal staffing. For several years the Village maintained vacancies and operated with a reduced workforce. This budget reflects the Village labor force at full strength as the Police Department, Public Works and Community Development are now at full strength.

### **PLANNING PROCESSES**

The Board has determined that a quantifiable long-term program of replacing and maintaining the infrastructure of the Village has become a key priority. One of the strategic long-term strategic goals of the Village Board is to take advantage of our close location to the airport and build a top notch infrastructure that helps attract business. This budget includes aggressive infrastructure improvements on Village owned roads, storm sewers, recreation facilities, lift stations, water mains as well as replacing an aging fleet of vehicles.

This year's budget will be the first step in implementing the Villages first seven-year rolling capital budget plan. In the current year the Village has earmarked dollars to conduct a pavement assessment of all Village owned roads in order to quantify in dollars what the Village will need to budget for future maintenance. The Village also budgeted a "water model study" which will include a leak detection survey and line location mapping which will be essential in evaluating the condition of the aging water mains in the Village and the cost it will be to eventually replace the system. The last leg of this study will be a vehicle replacement schedule that is currently being done by both public works and Finance staff to evaluate the current conditions of the Villages fleet and plan for future replacements.

Another major task the Village Board has decided to address is funding levels of both the fire and police pension funds. As of the Village's last actuarial reports the police pension was 47% funded and the fire pension was at 52%. This level of funding adds up to nearly \$30,000,000 of unfunded pensions. As the State of Illinois mandated, municipal pensions must be funded at 90% by the year 2040. The Board realized that the Village's levy alone would not be able to keep up with the annual rise of the actuarial required contributions. So late in fiscal year 2016, with the recommendation from Village staff, the Board authorized a local gasoline tax to generate revenue that would be strictly allocated 60% to the pensions and 40% for infrastructure improvements.



## VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET

The Village Board will still fund the pension actuary's required contribution at 100% from the levy. Staff estimates the additional dollars from the gasoline tax will decelerate the slope of the annual required contribution.

In the last few years the Village has raised water and sewer rates, not only to offset the expense of increased water cost from the City of Chicago, but to also address an aging water and sewer infrastructure as well. Prior to the last couple of years the Village went decades without raising rates and did little to address a water and sewer system that in some areas is well over 75 years old. Previous water rates barely covered operating expenses and did not generate enough cash reserves to deal with infrastructure problems. In the current budget year, the Village has budgeted \$3,388,850 in water and sewer capital projects, which will then leave the Water and Sewer fund with little to no cash. The water model study is likely to determine that there is a need for millions of dollars of additional work on the water mains. As of now, the Village is comfortable with the current water rates and has no immediate plans for the increase. After the long-term capital plan is completed, the Village will try to finance some of the infrastructure projects with IEPA Loans or another debt instrument such as bonds. As of the time this budget was written, the Village does not anticipate issuing debt in FY '17, but will mostly likely do so in FY '18 to address infrastructure needs.

The slow recovering economy throughout the country over the past several years certainly played a major role in the budget deliberations this year. Uncertainty about State of Illinois financial problems also hung over our budget meetings like a dark cloud. Nevertheless, conservative Schiller Park spending practices and a strong fund balance place the Village in a good financial condition. There is no need to implement the drastic personnel and program reductions that many local governments have found necessary. The Village has selectively filled open positions, implemented departmental reorganizations to gain efficiencies and has outsourced positions when economically practical. All of this has been done and will continue to be done while providing excellent community services.

The Village organizes its budget under several funds. Following are brief highlights of each major fund.

### **General Fund**

This is the basic operating fund of the Village, which includes revenues and expenditures of all governmental activities, except those funds that must be accounted for independently under Illinois Law or the Board of Schiller Park has self-imposed for specific reasons.

Revenues:                    The 2017 General Fund has projected revenues \$19,675,557, which is a \$395,908 or 2% increase over last year's budget. The Village raised the levy 2% across the board which will be an additional \$132,438 in property tax revenue for the General Fund. The sales tax reflects a relatively flat projection due to the evolving local economy and the uncertainty around

## VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET

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consumer spending. The Hotel Tax is budgeted 15% higher than last year's original budget as the leisure and O'Hare airport activity in the localized economy has continued to show strength. The State shared income tax is expected to be flat when compared to last year, however the State has also threatened to reduce or eliminate the municipality's share of this revenue for some time now. The gasoline tax reflects a 50% increase from the prior year since this will be the first year the new revenue stream will show 12 months of revenue. The State Local Use tax is projected to increase 6% according to projections from the Illinois Municipal League (IML). The telecom, natural gas and electricity utility taxes are expected to remain flat when compared to last year's figures. Overall, the revenues in the General Fund are sufficient to cover the operating costs of the fund.

### Expenditures:

Total expenditures for the General Fund are budgeted \$18,379,229 which is an increase of \$1,590,453 from the prior year budget. The General Fund has negative net transfers of \$446,562 – with most going to the Capital Improvement and Debt Service Funds. Most Village employees received a 3.25% raise, in which the Village historically ties most employee's raises to that of the Police Union collectively bargained contract. There is a budgeted 12% increase in health insurance costs. Thankfully, the Village secured a proposal for a 0% or flat insurance premium in 2017, so actual costs by year end should be less. A 19% increase in contribution to the police and fire pension is assumed. Capital outlay in the Fire Department is \$110,000 higher than prior's year's budget or 278% more. It will be spent on building improvements, communications equipment and firefighting equipment. Within the last few years the Village has been self-insured in terms of workers compensation insurance. With a few good years of recent claims history regarding workers comp, the Village thought it would be a good time to hedge their bets and purchase a fully-insured policy that would cover all claims. The budget also has an additional \$140,000 of general professional expenses from the prior year. This increase is due to the Village hiring a firm to assist in creating a comprehensive plan for the Villages future as well as some leftover money to hire additional professional service to help implement the result of the comprehensive plan. Highlights of the year's expenditures budget include:

- In fiscal year 2017 the Village has budgeted \$14,376,602 in General Fund personnel related costs, which is \$1,067,679 or 8% more than the prior year. This includes \$414,475 in increased wages from the 3.25% raise, \$204,301 in increased health care costs and \$448,903 in

## VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET

increased payments to the police and fire pensions. In total personnel costs represent 78% of General Fund expenditures.

- The 2017 budget includes Fire Department Capital outlay of \$149,500 which is a 278% increase from last year. The Village will be replacing the Exhaust Fan Apparatus Floor for \$15,000, purchasing portable radios for \$12,000, \$90,000 replacing half of the firefighters SCBA Cylinders and Air Packs, \$25,000 on Defibrillators and \$7,500 on Infant/Child Carrier Seats for the ambulances.
- The 2017 budget reflects a \$200,000 or 114% increase in last year's workers compensation expenditures due to the Village purchasing a 100% fully-insured this year as supposed to last years self-insured plan. Although this is a large increase from the prior year, the Village believes it leaves itself less exposed to risk and mitigates the chance of a catastrophic self-insured year.
- The Village has hired Ginkgo Planning and Design for a fee of \$95,000 as consultants on the Comprehensive Plan process. The final report will outline the Village's vision for the future along with a strategy or philosophy for how it will achieve that vision.

### **General Capital Improvement Fund**

The most obvious benefit of establishing a capital budget is the reinforcement of planning at all levels. It is an extremely valuable decision-making device used to 1) stabilize the volume of capital improvements at some relatively uniform level, and 2) coordinate the capital costs and their financing with the attendant debt service demands of the operating budget.

The rolling seven year funding plan that will be implemented in fiscal year 2017 will be extremely helpful both in scheduling major projects, replacing vehicles and in determining their financing. More than any part of the budget, capital expenditures warrant detailed discussion between Board and staff. Good financial management dictates that we review closely the major expenditures required in the future to maintain the community's infrastructure. Once long-range plans and projects are determined, priorities must be set and a funding program approved.

Historically the Village had transferred funds into the General Capital Improvement Fund on either an annual set amount from various funds or with a specific short-term project in mind. The current year budget transferred a set amount that was used in the past and will finance this fund according to the results of the long-term capital plan once it is finalized and approved.



## VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET

\$1,846,000 is budgeted in the General Capital Improvement Fund to cover capital expenditures for fiscal year 2017.

Major capital projects scheduled for 2017 include (costs shown are Village totals for the fiscal year):

- 25<sup>th</sup> Ave @ Crystal Creek Pedestrian improvements, east side of culvert crossing for Crystal Creek at 25<sup>th</sup> Avenue (\$330,000)
- Fire Ladder Truck non-refundable deposit (\$400,000)
- 2016 – 2017 Street Maintenance Program Street patching and resurfacing; construct off street parking, Old River, Cullom; Alley 25th-Ruby; Montrose Avenue, Wesley-River; Concrete patching, Rose St. (\$392,000)
- Irving Park Street Light Relocation for Irving Park Road widening between the Tollway and Emerson (\$147,000)

It will require the full attention of staff and engineering consultants to ensure that these projects are fully completed within budget estimates,

The Village Board has identified needed capital improvements as a high priority. This will encompass resurfacing or reconstruction of streets and roads plus replacing water and sewer system components in order to continue to have safe, reliable water. These improvements are definitely a matter of public safety and health. But there is also a strong economic development reason to reinvest in our infrastructure. Primary factors that influence business to expand or relocate are location, utilities, and proximity to transportation networks. O'Hare International Airport is a major asset driving much of the Schiller park economy.

### **Debt Service Fund**

As an Illinois Home Rule Community by referendum, the Village has no legal limit and is authorized to issue debt without any requirements for local referendum.

As of the beginning of the fiscal year 2017 the Village of Schiller Park currently has seven general obligation issuances, with two belonging and being paid out of the Debt Service Fund Special Service Area 4-7. With the refunding of debt in last year's budget the Debt Reserve Fund has five outstanding general obligation debt issues \$465,000 of the 2009A Series, \$5,640,000 of the 2014A, \$2,260,000 of the 2014B, \$2,565,000 of the 2015A and \$2,565,000 of the 2015B. As of April 30<sup>th</sup>, 2016 the Village has \$9,915,851 of general obligation debt, which includes \$686,851 of the 2002C Series and \$810,000 of the 2012 Series both belonging to the non-major debt service fund Special Service Area 4-7. Revenues to this fund are funded by a combination of property taxes and transfers from other funds responsible for the debt. As of April 30<sup>th</sup> Schiller Parks outstanding General Obligation Principal Debt is 5.4% (\$14,991,851 principal debt and 2015 EAV 281,343,951) of its total assessed valuation. When considering that, in Illinois, non-

## VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET

Home Rule communities are allowed a ratio of 8.6%, the Village, as a Home Rule Community, can highlight its low debt service.

Schiller Park currently has a AA- (stable) rating from Standard & Poor's, which is considered high investment grade. The rating was affirmed August 26<sup>th</sup>, 2015. The Village Board has indicated that it will examine the financial status of the Village each year prior to the final adoption of the annual tax levy with a preference for abating debt service requirements for all most debt service payments. The Village Board abated \$2,109,615 of the net required 2017 debt service payments of \$2,301,954. This tax abatement stops Cook County from placing a extra levy on property to pay debt service.

### **West Gateway TIF District # 1**

This fund was created to account for revenues and expenditures made to promote development of the West Gateway TIF District # 1. The project area was a built up area containing commercial and industrial developments that were constructed during the late 1950s and early 1960s. Typical of many mature suburban business areas, development in the project area occurred on a one-parcel, one building at a time basis, without the benefit or guidance of a comprehensive plan. Numerous manifestations of unplanned growth existed within the project area including obsolete platting of parcels, incomplete street system, and deteriorating or obsolete structures of limited utility and a mixture of incompatible uses. The Village had issued multiple general obligation bonds shortly after the creation of the TIF and the proceeds were spent on purchasing numerous parcels of land as well as making land and infrastructure improvements to the area in order to market them. As of 4/30/2016 the West Gateway TIF has \$7,563,750 of outstanding general obligation debt attached to it.

**Revenues:** The 2017 West Gateway TIF has projected revenues of \$45,000 and transfer in of \$500,000 which is \$481,980 2,261% increase over last year's budget. Property taxes received last year was \$24,009 and in the current year the Village is expecting it to nearly double to \$45,000. The Village feels that the EAV within the TIF area has bottomed out from the recent downturn and will be to rebound again over the next few years. There budgeted transfer from the contiguous New West Gateway TIF # 4 in the amount of \$500,000 is to help cover cost within the TIF.

**Expenses:** Total expenditures and transfers out are projected to be \$1,307,979, which is \$317,861 or 80% of the prior year. The decrease is due to 2015 general obligation debt service refunding of the 2011A general obligations bonds. The refunding was executed to refinance the debt over a longer period of time with a lower annual

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## VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET

payment. The debt service payments in fiscal year 2017 is \$1,306, 979, which is \$318,864 lower than the prior year. The reasoning behind the refunding was to provide cash relief to the General Fund. The West Gateway TIF has never been able to generate enough property tax increment to cover its own debt service payments, thus having to inter-fund borrow from the General Fund.

### **Water Operations and Maintenance Fund**

The Water and Sewer utility systems operated by Schiller Park are intended to be self-funding, based upon user charges for services. Revenues from operations are derived primarily from services furnished to utility customers.

**Revenues:** Water and Sewer revenues are projected to be \$4,757,300 up \$33,031 or 1% from the prior year's budget. 99% of the revenue generated from this fund is the direct sale and service of water and sewer to utility customers within the Village. The Village has last raised rates on January 1, 2015 and there is not an immediate plan to increase within the next fiscal year. However, as a part of the Villages "water model study", a price study will also be included to determine if the Village is properly pricing not only for present expenses, but as well as long-term capital planning.

**Expenses:** Expenses within the Water and Sewer Fund are projected to be \$3,570,930 which is \$165,014 or 5% higher than last year's budget. There are also transfers of \$200,825 to the General Fund to cover administrative costs, \$100,610 to the Bond and Interest Fund to cover debt services payments and \$1,250,000 to the Water Capital Improvement Fund for capital expenditures. Major expenditures within the fund are personnel costs of \$562,996 which are up \$37,755 or 7%, due to the current budget considering all positions being filled throughout the year. This budget is the first in quite a few years that the Village does not expect a large increase in water supply costs from the City of Chicago. Chicago raised the water bill 15% during the last few years. According to the West Central Municipal conference, we were told that the City of Chicago is anticipating to raise cost at 1%. Therefore the Village has raised budgeted water purchases to 1% from the prior year to \$2,121,000.

### **Water Capital Improvements Fund**

The Water Capital Improvement Fund was established to account for large capital expenses for the Villages Water and Sewer infrastructure. The two main sources of revenues for this fund are transfers from the Water Operations and Maintenance Fund as well as federal and state grants.

## VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET

**Revenues:** Revenues in this fund are projected to be \$1,550,000, which is \$300,000 or 24% greater than the prior year. The Village once again will make a transfer from the Water Operations and Maintenance Fund in the amount of \$1,250,000. This amount is what will be needed to cover all capital expenses within the current year. Going forward, the transfers will be based upon the results of the Village's rolling capital plan. This year the Village also budgeted for a grant of \$300,000 from D.C.E.O. to help pay for the cost of the rehabilitation of the Delta Lift Station. This is the first significant capital grant the Village has received in the Water Capital Improvement Fund in many years.

**Expenses:** The Village has budgeted \$3,388,850 in capital projects for fiscal year 2017, which will eventually be capitalized, an increase \$2,808,850 or 372% from the prior year. During the majority of fiscal year 2016 the Village was in-between engineering firms and most of the projects originally budgeted for were put on hold.

Major capital projects scheduled for 2017 include (costs shown are Village totals for the fiscal year):

- Delta Lift Station - Replacement of undersized, failing sanitary sewer lift station at Mannheim Road and Delta Parkway (\$877,350)
- Soo Line Water Main - Water main replacement and roadway rehabilitation from Rose Street to Wesley Terrace (\$324,000)
- Seymour Avenue Water Main - Water main replacement on Seymour Avenue from the railroad to River Road (\$1,010,000)
- Water Tower Maintenance - Interior and exterior coating and miscellaneous maintenance/repairs (\$514,000)
- Area 5 Sewer Rehabilitation - Various sanitary sewer spot repairs and lining (\$350,000)

The Village Board realizes the importance of providing clean water and safe sewer disposal to all of its customers. This is reflected in the current year's budgeted capital projects. The Board is also aware of the project costs and the effect it will have on the Funds Net Position and cash balances. After the Village receives the results of its water model study, staff will determine the need to apply for financing through State of Illinois EPA Wastewater & Drinking Water State Revolving Funds Loan.

### **Pension Funds**

For employees covered by the Illinois Municipal Retirement Fund, the Village contributed 14.24% (an increase from 13.22% in the prior year) of each employee's eligible pay plus the employer's contribution of 7.65% for Social Security and Medicare coverage. The employees contribute 4.5% for IMRF and 7.65% for Social Security and Medicare coverage. The employers

## VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET

share is expensed through the General Expenses Department within the General Fund and at the end of the year is reimbursed by the proper fund through a transfer that covers administrative expenses. The employers contribution to the Police and Fire Pension Funds is expensed through their respective departments and is financed through General Fund Revenues.

The contributions are actuarially determined as adequate for funding pension payments and for amortizing the actuarial reserve deficiency. Sworn Police covered by this fund contribute 9.91% and sworn fire personnel contribute 9.45% of their basic wages but do not participate in Social Security. Additional income is derived from investment earnings. In fiscal year 2016, an additional \$1,367,886 was contributed to the Police Pension Fund (41% of salaries) and in 2017 it is budgeted to contribute \$1,681,226 (48% of salaries). In fiscal year 2016, an additional \$1,024,530 was contributed to the Police Pension Fund (44% of salaries) and in 2017 it is budgeted to contribute \$1,160,093 (48% of salaries). We expect the near term contributions to increase slightly each year barring any large changes in investment results.

The Village is committed to making 100% of its annual required contribution to these funds via the property tax levy. Additional contributions, to offset large annual increases, are being made via 60% of the Village's Local Gasoline Tax revenue and are budgeted to provide both pensions a combined \$446,400 of additional contributions above the ARC. The purpose is to help accumulate enough funds over 20 years to meet State mandated 90% funding target for both pension programs.

### **Property Tax Levy**

The primary 2015 Property Tax Levy for the Village is \$7,741,472. This represents an increase of 2% from the 2014 Levy. The Village Board raised property taxes by 2% and reallocated a higher percentage to the General Fund to be able to fund the Police and Fire pensions at 100% of the annual required contribution all with property tax dollars. The annual required contribution increase for both pensions was greater than 2% of the levy, however due to the refunding on the 2015 A & B issues the Village did not have to levy as much as the prior year levy. This debt service cost reduction was a critical factor in helping produce a balanced General Fund budget for Fiscal Year 2016-2017.

**Assessed Valuation**

Over the past 10 years, the taxable assessed evaluations have changed as follows:

<u>Year</u>	<u>Amount</u>	<u>% Change</u>
2006	399,111,921	-0.8
2007	464,365,078	16.3
2008	480,443,199	3.5
2009	449,940,256	-6.3
2010	408,712,205	-9.2
2011	371,743,155	-9.0
2012	334,571,114	-10.0
2013	289,667,752	-13.4
2014	290,184,718	0.2
2015	281,343,951	-3.1

The Great recession of 2008 had an enormous negative effect on property values within the Village, as it did throughout Cook County, Illinois. The Village will continue to combat this decline in property value through an aggressive program of economic and urban redevelopment, sound financial planning and long-range budget initiatives.



Bradford J. Townsend  
Village Manager/Comptroller



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## Schiller Park Timeline

**Early 1800's** - Fields, trees, the Des Plaines River, and the Three Fires Nation. The Potawatomi, Ottawa, and Ojibwe Indian tribes inhabited the region around the River.

**1810's** - Battle of Fort Dearborn, Alexander Robinson, Chief of the Potawatomi tribe rescues military personnel taking them to safety at Mackinac Island.

**1820's** - The Prairie de Chen Treaty deeds to Robinson 1,280 acres on both sides of the River, which would later comprise a large portion of Schiller Park.

**1830's** - Robinson moves his family to the River. He leads a delegation of Chiefs to Washington D.C. to plead the cause of the tribes being pushed out of the lake region. Later he, along with Billy Caldwell and other Chiefs, would have the task of escorting the tribes westward.

**1840's** - John S. Everett buys 105 acres of Robinson land, in the general area of the present location of Irving Park Road and River Road. Ashley Gilbert buys land in what is now referred to as Fairview.

**1850's** - Immigrants arrive, taking up land all around Robinson's, most are German farmers coming to try their luck in the land of promise.

**1860's** - Civil War years, Robinson's son, David, serves in Union Army.

**1870's** - Robinson dies, 1872, the community grows, as more and more immigrants arrive, primarily Italian, Polish, and Spanish

**1880's** - William Kolze comes with family, buys land that Everett had bought from Robinson. Wisconsin-Central Railroad first run 1886.

**1890's** - Kolze builds his home, a large white house, which becomes a landmark. Railroad strikes rear their heads. A time of prosperity for some parts of the country, but life in the Kolze community is quiet and hardworking.

**1900's** - Statistics list nine homes, school, blacksmith shop, and two saloons. Also mud roads, backyard pumps, outhouses, gardens and various animals.

**1910's** - Population now 258 (180 are children). Movie era, Tom Mix, Farnums and others made movie in Village and along the Des Plaines River.

***Village of Schiller Park incorporated, 1914.***

**1920's** - Prohibition, Stock Market Crash - onset of hard times.

**1930's** - Depression, population about 700. Julia Marenga Kolze, daughter-in-law of William Kolze, becomes Mayor in 1932. She is the Village's first woman mayor and the first woman mayor in the State of Illinois.

**1940's** - War years, several young men taken into service. Population about 800.

**1950's** - Post-war boom, by mid 50's population reaches 5,000. New homes and businesses.

**1960's** - Tollway, O'Hare Airport, annexation of Fairview, FrogVillage, Indian Park subdivisions. Population 8,600.

**1970's** - Three public schools, two Catholic schools. Organizations such as Scouts, Sertoma, Legion, etc. flourish.

**1980's** - Continuing battle with O'Hare, population levels off at about 11,000.

**1990's** - Home rule for Village. Memorial Wall for veterans erected. Trees killed by Dutch Elm disease in 1960's begin to be replaced with young plantings. Plans begin for Metra Station and Senior Housing projects.

**2000's** - Senior Housing project is completed and first residents move in. Metra Station constructed. Grand opening of the Anna Montana Water Park and Memorial Pool.

**2010's** - Schiller Park celebrates its Centennial Anniversary. Reconstruction of Stalica Park.

VILLAGE OVERVIEW

The Village OF Schiller Park is located in Cook County (the “County”), approximately 18 miles northwest of the City of Chicago. The Village’s population at the 2010 Census was 11,793

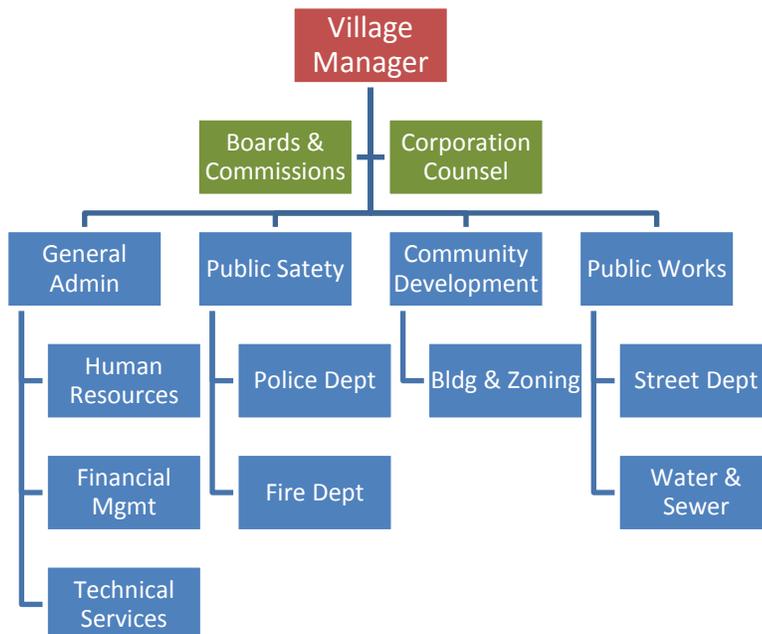
Incorporated in 1914, the Village encompasses 2.77 square mile area, with a population density of 4,257 per sq. mi.

Village Government and Services

The Village is governed by a Village President (commonly referred to as the Mayor) and a six-member Board of Trustees (collectively, the “Village Board”). The Village President and Trustees are the Corporate Authorities for the Village. The Trustees, Village President and Village Clerk are elected at large to four-year terms.

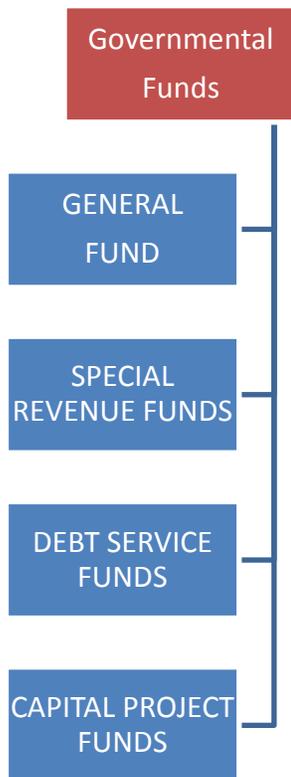
The Village President serves as Chairman of the Board of Trustees. The Village Board is responsible for setting all policies for the Village as well as enacting municipal laws that govern the Village. A salaried Village Manager/Comptroller, who oversees the Village's full-time and part-time employees, implements the policies established by the Village Board. The responsibilities of the Village Clerk are to process Village ordinances and resolutions and act as the primary record keeper for all records pertaining to the Village

The Village is a home rule unit of government pursuant to a referendum in 1994.

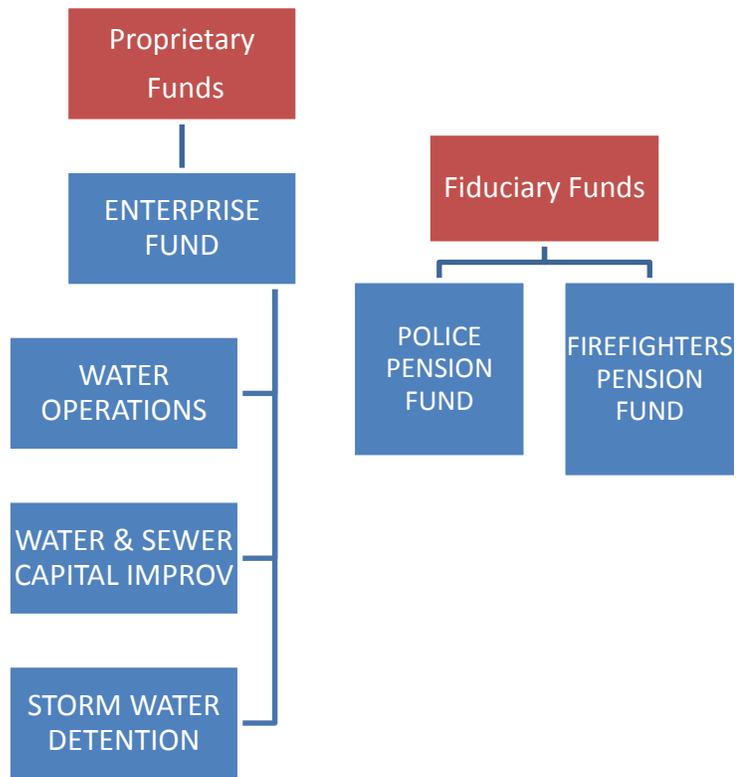


**Village of Schiller Park  
Summary of Fund Structure  
By Budgetary Basis**

**Modified Accrual Basis  
Of Budgeting**



**Accrual Basis of Budgeting**



**Modified Accrual Basis of Budgeting** is the method under which revenues and other financial resources are recognized when they become susceptible to accrual; that is, when they become both “measurable” and “available to finance expenditures of the current period.” “Available” means collectible in the current period or soon enough thereafter to be used to pay the liabilities of the current period. **The Village utilizes a sixty (60) day recognition period.**

**Accrual Basis of Budgeting** indicates revenues are recorded when they are earned (whether or not cash is received at the time) and expenditures are recorded when goods and services are received (whether cash disbursements are made at the time or not).

## Funds Formation

The financial structure of the Village consists of various funds, which operate just like separate businesses within the organization and have their own set of balanced books. Budgets are adopted separately for each of these types of funds. Funds are differentiated between major and non-major funds. Major funds represent the significant activities of the Village and basically include any fund where revenues or expenditures, excluding other financing sources and uses, constitute more than 10% of the revenues or expenditures of the appropriated budget. The breakdown of the Village's fund structure is as follows:

### Major Governmental Fund

Governmental fund financial statements focus on near-term inflows and outflows of spendable resources. The budgeting and accounting for Governmental Funds are recorded on a modified accrual basis. The main operating fund for the Village of Schiller Park, the General Fund is a major fund of the Village and is used to account for the resources devoted to funding services traditionally associated with local government. It has some limited interaction with many of the other funds. Other major governmental funds include the Westgate TIF District # 1 which accounts for revenues and expenditures made to promote the development of the New Westgate Area TIF # 1 and the General Capital Improvement Fund that was created to account for capital improvements in various areas around the Village including, but not limited to, park, building and street improvements.

### Major Proprietary Fund

This type of fund accounts for the acquisition, operation and maintenance of government facilities and services which are entirely self-supported by user charges. The Village has two major proprietary funds which are the Water Operations and Maintenance Fund which provides water and sewer utility services to the Village's 2,800 water and sewer customers and the Water Capital Improvement Fund that accounts for significant capital investments in the water and sewer systems. Proprietary funds are budgeted and accounted for on a full accrual basis.

### Non-major Special Revenue Funds

This type of fund is used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. Funds include the Playground and Recreation Fund, the Motor Fuel Tax Fund, the Forfeited Assets Fund, the Foreign Fire Tax Fund, the Video Gaming Tax Fund, the Emergency Telephone System Board and Special Service Area # 1 Fund. These funds are budgeted and accounted for on a modified accrual basis.

### Non-major Debt Service Funds

This type of fund is used to account for the accumulation of resources for, and the repayment of general long-term debt, interest and related costs. These funds are budgeted and accounted for on a modified accrual basis. Funds included in this category are SSA #4-7 and the Bond and Interest Fund.



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## VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET

### **Non-major Capital Projects Funds**

This type of fund is used to account for financial resources to be used for the acquisition or construction of capital facilities. These funds are budgeted and accounted for on a modified accrual basis. Funds in this category are the Density Reduction Fund, SSA # 8, SSA # 9, Irving/Grace TIF #2, Leland/Lawrence TIF # 3 and the New West Gateway TIF #4.

### **Non-major Proprietary Funds**

This type of fund accounts for the acquisition, operation and maintenance of government facilities and services which are entirely self-supported by user charges. These fund types are budgeted and accounted for on a full accrual basis. This category would include the Storm Water Detention Fund.

### **Pension Trust Funds**

Pension Trust Funds account for assets of the Police and Fire Retirement System, which is a pension plan held in trust for members and beneficiaries.

### **Component Units**

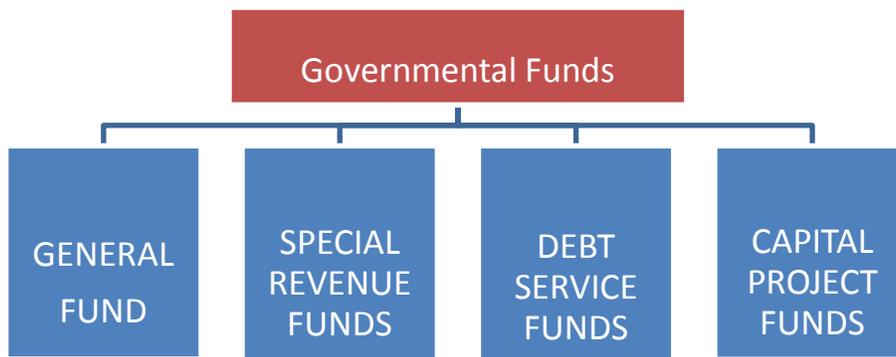
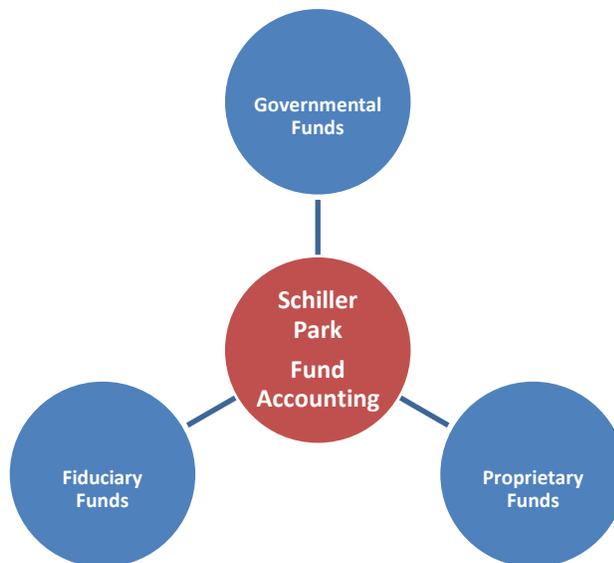
Component units are legally separate organizations for which the Village is financially accountable. A component unit can be another organization for which the nature and significance of its relationship is such that exclusion would cause the Village's financial statements to be misleading or incomplete. The sole organizations presented in this budget as a component unit of the Village is the Schiller Park Library.

The Village's FY '15 annual financial report contains funds that were eliminated within FY '16, thus not budgeted for in FY '17. All other funds of the Village are appropriated and budgeted for.

## Fund Accounting & Descriptions

The thirty two million dollar budget for the Village of Schiller Park is organized on the basis of seven specific and distinct fund categories. In accordance with Generally Accepted Accounting Principles (GAAP), and in accordance with specific rules, regulations, and pronouncements of the Governmental Accounting Standards Board (GASB), the Federal Accounting Standards Board (FASB), and the National Council on Governmental Accounting (NCGA).

A FUND, quite simply, is an independent fiscal and accounting entity. Each fund has a self-balancing set of accounts that records cash and/or other resources, related liabilities, obligations, reserves, and equities. Funds are segregated for the purpose of carrying on specific activities or attaining specific objectives in accordance with special regulations, restrictions, and limitations.



**General Fund** – to account for all activity traditionally associated with government operations which are not required to be accounted for in another fund.

**Special Revenue Funds** - intended to be used to report specific revenue sources that are limited to being used for a particular purpose, such as transportation aid and specific governmental grants. In practice, governments also use them to report: all of the financial activities associated with a single function and classes of revenues.

- **Motor Fuel Tax Fund** – to account for the operation of street maintenance programs and capital projects as authorized per the Illinois Department of Transportation. Financing is provided from a State of Illinois municipal allotment of gasoline tax revenues.
- **Emergency Telephone System Fund** – to account for revenues and expenditures for 911 emergency telephone service. Financing is provided by landline and wireless phone surcharges.
- **Parks and Recreation Fund** – to account for revenues and expenditures for the operations of the recreation department, including the Village’s pools and parks. Financing is provided through a portion of the Annual Tax Levy , transfers from the General Fund and various user fees
- **Foreign Fire Tax Fund** – to account for revenues and expenditures of the Foreign Fire Tax Board. Financing is provided by a tax on fire insurance issued by companies not incorporated in the State of Illinois equal to 2% of premium costs.
- **Forfeited Assets Fund** – The “assets” refers to property seized during drug arrests. Funds seized can only be used for purposes related to drug enforcement.
- **Video Gaming Fund** – Created in 2014 to account for funds received through the Village’s Video Gaming Tax.
- **Special Service Area # 1 Fund** – Established to account for taxes and payments that apply to Rose Street improvements.

**Capital Project Fund** – intended to be used to report specific revenues and expenditures related to various aspects of the Village’s Annual and Long-Term Capital Improvement programs.

## VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET

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- **Density Reduction Fund** - – Fund established for general uses to mitigate congestion, reduce population density and increase greenspace throughout the Village.
- **Special Service Area #8 – Kelvin Lane Maintenance Fund** – to account for revenues and expenditures related to publicly owned parking lots in the Kelvin Lane area, which are then transferred to the Density reduction Fund..
- **Special Service Area #9 – 9305 Irving Park Road Parking Lot Fund** – to reimburse Village for portion of parking lot construction fund.
- **West Gateway T.I.F. District #1** – to account for revenues and expenditures made to promote development of West Gateway T.I.F. District.
- **Irving Park Road TIF District #2** – to account for revenues and expenditures associated with the Irving Park senior housing development.
- **Leland/Lawrence TIF District #3** – to account for revenues and associated with development of the Leland/Lawrence TIF area.
- **West Gateway TIF District #4** – Fund created when original West Gateway TIF was split. This fund was created to account for revenues and expenditures related to the development of the new West Gateway TIF area.
- **General Capital Improvement Fund** – to account for capital projects not funded through special revenue or enterprise funds. Capital projects include, but are not limited to: long term improvements to public buildings, the paving of Village streets, and the improvement and development of recreation facilities. Financing is provided primarily by grants, general obligation bond proceeds, and transfers from the General Fund.

**Debt Service Funds** – to account for the repayment of debt. If a government is accumulating resources for the purpose of making debt service payments, it should report them in a debt service fund. In reality, some resources intended to finance debt service payments can be found in other governmental funds. Furthermore, debt transactions associated with proprietary and fiduciary activities are accounted for in those funds.

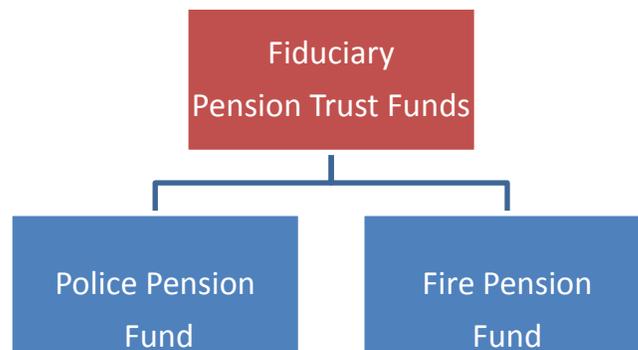
- **Special Service Area 4-7** – Bonds associated with the Kelvin Lane Development. Debt is to be paid directly from taxes raised exclusively on properties within the SSA.
- **West Gateway TIF District #4** – Fund established to account for collection of property taxes, transfers from other funds and debt service payments for the Village.

**Proprietary Funds**

The Water and Sewer Enterprise Fund accounts for financial activities related to the Village’s water/sewer utility, which generates its own revenues through water and sewer billings and meets its own financial obligations.

- **Water Operations and Maintenance Fund** – Fund established to provide water and sewer utility services to the Village’s 2,800 water and sewer customers.
- **Water and Sewer Capital Improvement Fund** – accounts for significant capital investments in the water and sewer systems. Revenue is primarily generated through transfers from the Water Operations and Maintenance Fund.
- **Storm Water Detention Project Fund** – Fund established to account for funds accumulated lieu of storm water management construction. Funds are to be used for future community storm water management projects.

**Fiduciary Funds**



- **Fire Pension Fund** – to account for the accumulation of resources to pay pension costs. Resources are contributed by sworn fire members at fixed rates as mandated by state statute and by the Village through an annual property tax levy as determined by an independent actuary.
- **Police Pension Fund** – to account for the accumulation of resources to pay pension costs. Resources are contributed by sworn police members at fixed rates as mandated by state statute and by the Village through an annual property tax levy as determined by an independent actuary.

**Component Unit**

**GASB Statement 14, Amended by Statement 39**

**The Schiller Park Library** is reported as a Component Unit of the Village of Schiller Park, the primary government.

Organizations that are legally separate, tax-exempt entities and that meet *all* of the following criteria should be discretely presented as component units. These criteria are:

1. The economic resources received or held by the separate organization are entirely or almost entirely for the direct benefit of the primary government, its component units, or its constituents.
2. The primary government, or its component units, is entitled to, or has the ability to otherwise access, a majority of the economic resources received or held by the separate organization
3. The economic resources received or held by an *individual organization* that the specific primary government, or its component units, is entitled to, or has the ability to otherwise access, are significant to that primary government

## Major Funds

To improve financial reporting for state and local units of government, The Governmental Accounting Standards Board (GASB) issued Statement 34, Basic Financial Statements –and Management’s Discussion and Analysis – for State and Local Governments, which requires the reporting of Major Funds in separate columns of financial statements. Statement 34 identified certain funds that are required to be reported as major:

- The General Fund or main operating fund;
- Funds with assets, liabilities, revenues, or expenditures equal to at least 10 percent of all governmental fund assets, liabilities, revenues, or expenditures, respectively, and 5 percent of all governmental and enterprise funds combined for the same element.

Governments may also report other governmental funds that do not meet these criteria as major funds if they believe it is important to do so for the benefit of their report users.

For the 2017 Fiscal Year, the Major Funds within Governmental Funds are the General Fund, the General Capital Improvement Fund and the West Gateway Tax Increment Financing District #1 Fund. Within Proprietary Funds, the Water Fund and the Water and Sewer Capital Improvements Fund are Major Funds.

VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET

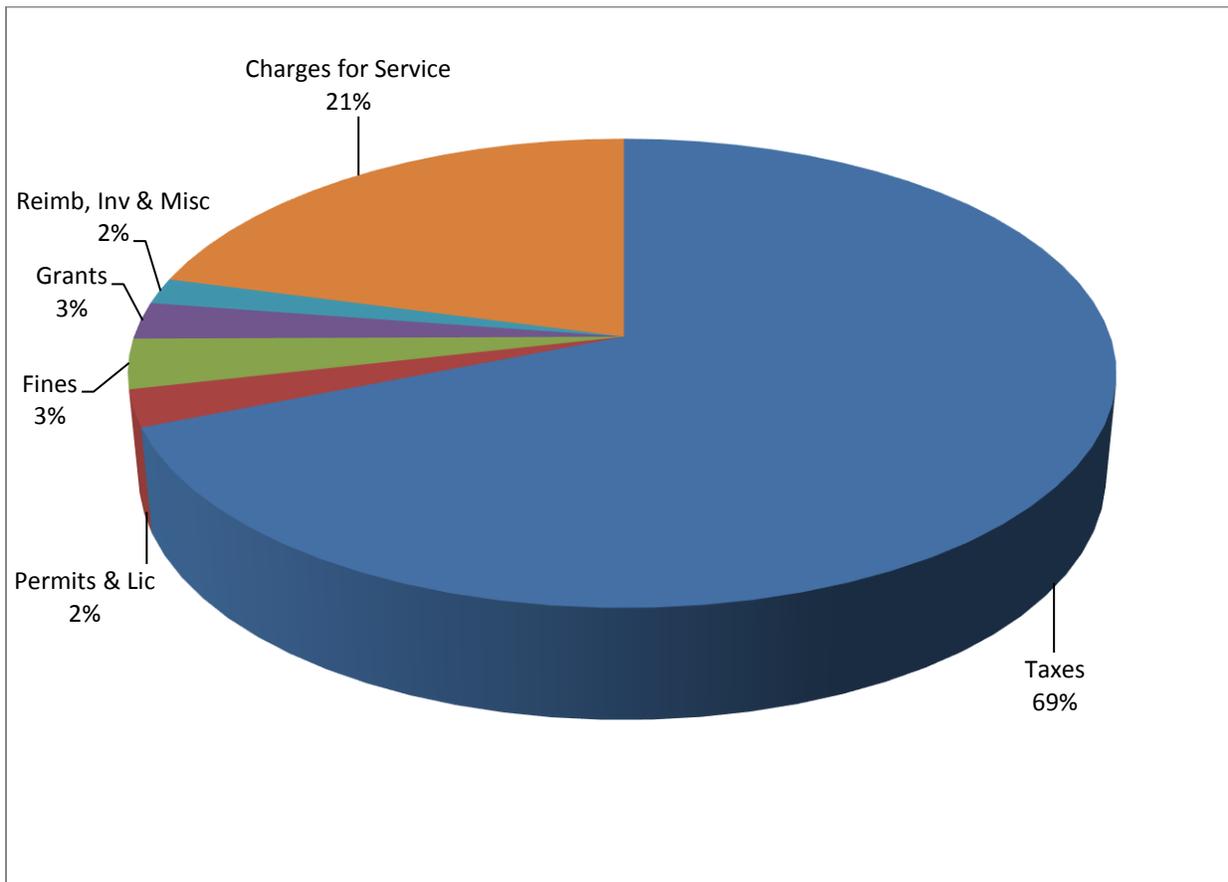
MAJOR and NON-MAJOR FUNDS

<u>Funds</u>	Major Funds	Nonmajor Funds
<b>General Fund</b>	✓	
<b>Special Revenue</b>		
Parks and Recreation Fund		✓
Motor Fuel Tax Fund		✓
Emergency Telephone System Fund		✓
Foreign Fire Tax Fund		✓
Forfeited Assets Fund		✓
Video Gaming Fund		✓
Special Service Area # 1		✓
<b>Capital Projects Fund</b>		
Density Reduction Fund		✓
Special Service Area #8		✓
Special Service Area #9		✓
West Gateway TIF District #1	✓	
Irving Park Road TIF District #2		✓
Leland/Lawrence TIF District #3		✓
West Gateway TIF District #4		✓
General Capital Improvement Fund	✓	
<b>Debt Service Funds</b>		
Special Service Area 4-7		✓
Bond and Interest Fund		✓
<b>Enterprise Fund</b>		
Water Operations and Maintenance Fund	✓	
Water and Sewer Capital Improvements Fund	✓	
Storm Water Detention Fund		✓

VILLAGE OVERVIEW

ALL FUNDS REVENUE AND EXPENDITURES

COMPOSITION OF THE VILLAGE OF SCHILLER PARK REVENUES  
ALL FUNDS 2017 ADOPTED BUDGET (\$27,916,950)

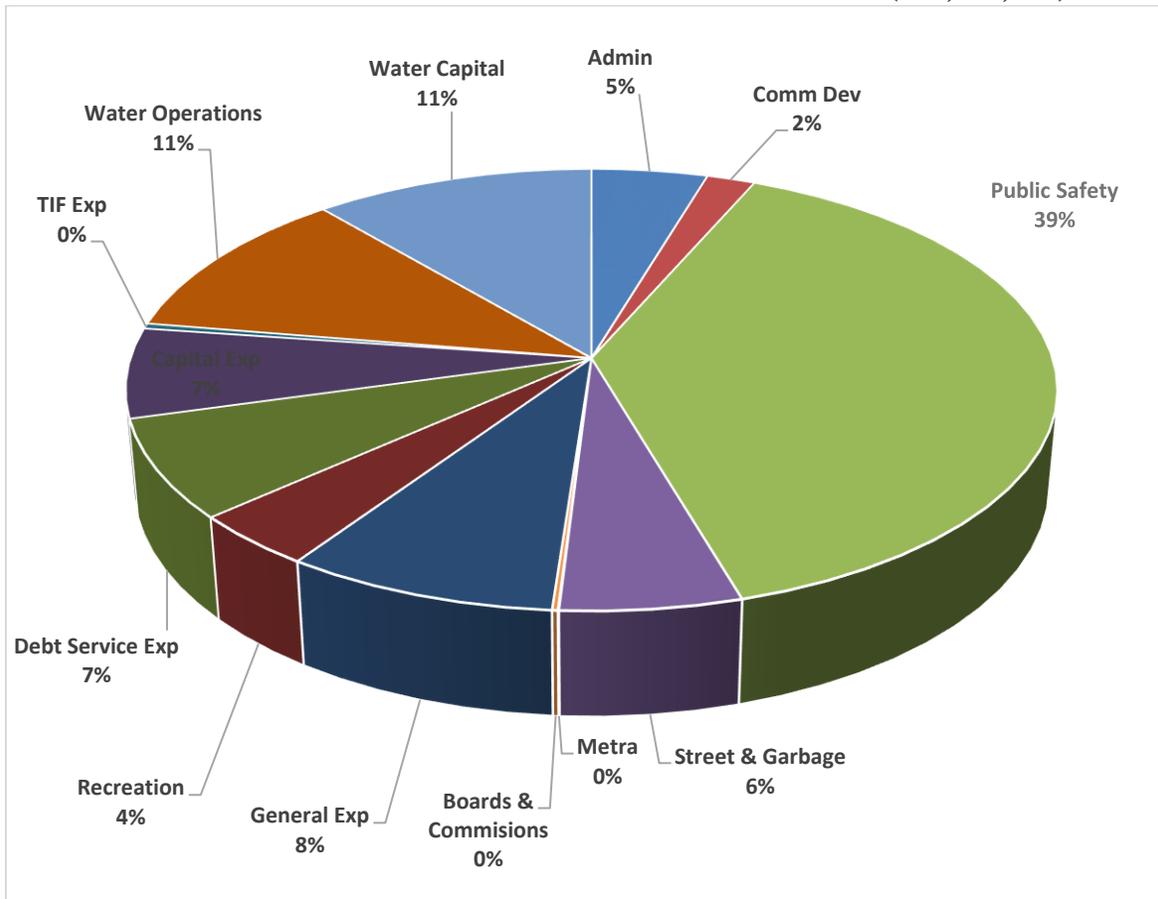


2017 Revenue by Type

Taxes	\$ 19,236,352
Permits & Licenses	704,800
Grants	707,300
Fines & Forfeitures	960,000
Reimb., Investment Income and Misc.	499,388
Charges for Services	5,809,110

ALL FUNDS REVENUE AND EXPENDITURES

WHERE THE VILLAGE OF SCHILLER PARK REVENUES GO  
2017 REVENUES AND AVAILABLE RESERVE FUNDS (\$31,865,123)



2017 Expenditures by Type

Public Safety	\$ 12,401,255	Wtr & Swr Operations	\$ 3,570,930
General Government	2,652,632	Wtr/Swr Capital Proj	3,563,850
Streets & Garbage	1,756,168	Gen Capital Projects	2,096,000
TIF Districts	123,500	Recreation	1,246,691
Community Development	612,537	General Admin	1,472,211
Debt Service	2,308,954	Metra	8,200
Boards & Commissions	55,445		

**VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET**

**REVENUES BY TYPE, EXPENDITURES BY CLASSIFICATION: ALL FUNDS  
FY 2015, FY 2016 Projected, FY 2017 Approved Budget**

	<b>2015 Actual</b>	<b>2016 Projected</b>	<b>2017 Approved Budget</b>
<b>Revenue</b>			
Taxes	17,224,580	18,849,545	19,236,352
Permits & Licenses	792,923	698,050	704,800
Grants	167,162	100,350	707,300
Fines and Forfeitures	594,376	1,015,081	960,000
Reimb., Misc. & Int	571,467	458,261	499,388
Charges for Services	5,497,902	5,749,573	5,809,110
	<b>24,848,410</b>	<b>26,870,860</b>	<b>27,916,950</b>
<b>Expenditures</b>			
General Government	2,057,083	2,277,933	2,652,632
Public Safety	10,693,718	11,203,903	12,401,255
Street & Garbage	1,489,297	1,635,276	1,756,168
Culture & Recreation	1,169,278	1,185,734	1,246,691
Community Development	541,751	585,959	612,537
Debt Service	3,837,680	3,188,258	2,308,954
Capital Outlay	922,838	515,478	2,096,000
General Administration	1,236,434	1,526,445	1,472,211
Water & Sewer Operations	3,518,711	3,320,416	3,570,930
Water & Sewer Capital Imprv	198,154	755,000	3,563,850
TIF Districts	560,002	256,378	123,500
Metra	9,398	7,000	8,200
Boards & Commissions	65,726	49,704	55,445
	<b>26,300,070</b>	<b>26,507,484</b>	<b>31,868,373</b>
Rev Over (Under) Exp	(1,451,660)	363,376	(3,951,422)
<b>Other Financing Sources (Uses)</b>			
Bond Proceeds	9,441,462	5,250,915	-
Payment to Escrow	(9,267,942)	-	-
Transfers In	6,801,225	3,766,759	4,494,334
Transfers Out	(6,801,225)	(3,766,759)	(4,494,234)
Payment to Refunding	-	(5,058,125)	-
Net Change	(1,927)	556,1666	(3,951,422)

**VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET**

**REVENUES BY TYPE, EXPENDITURES BY CLASSIFICATION: ALL FUNDS  
FY 2014, FY 2015, FY 2016 Projected, FY 2017 Approved Budget**

**GENERAL FUND**

	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Projected</b>	<b>2017 Approved Budget</b>
<b>Revenue</b>				
Taxes	15,586,653	15,801,361	16,827,919	17,311,807
Permits & Licenses	733,877	753,992	656,550	664,800
Grants	17,634	9,148	54,350	4,500
Fines and Forfeitures	897,863	594,376	1,015,080	960,000
Reimb., Misc. & Int.	475,518	548,417	437,950	443,400
Charges for Services	323,332	340,513	287,800	291,000
	<b>18,043,877</b>	<b>18,047,737</b>	<b>19,279,649</b>	<b>19,675,557</b>
<b>Expenditures</b>				
Administration	1,347,244	1,236,434	1,526,445	1,472,211
Public Safety	10,331,344	10,524,497	11,020,825	12,251,006
Streets & Garbage Collection	1,382,146	1,228,302	1,335,910	1,372,198
Community Development	608,198	541,751	585,959	612,537
Boards & Commissions	57,723	65,726	49,704	55,445
General Expenses	2,267,817	2,048,571	2,262,933	2,607,632
Metra Station	10,997	9,398	7,000	8,200
	<b>16,005,469</b>	<b>15,654,649</b>	<b>16,788,776</b>	<b>18,379,229</b>
Revenues Over (Under) Expenditures	2,038,408	2,393,088	2,490,873	1,296,328
Operating Transfers In	202,920	204,920	197,450	206,650
Operating Transfers Out	(1,949,463)	(2,035,467)	(669,400)	(653,212)
	<b>(1,746,543)</b>	<b>(1,830,547)</b>	<b>(471,950)</b>	<b>(446,562)</b>
Net Change in Fund Balance	291,850	562,541	2,018,923	849,766
<b>Fund Balance</b>				
Beginning of Year	<b>8,992,159</b>	<b>9,284,009</b>	<b>9,846,550</b>	<b>11,865,473</b>
End of Year	<b>9,284,009</b>	<b>9,846,550</b>	<b>11,865,473</b>	<b>12,715,239</b>
Fund Balance as Pct of Expenditures	58.01%	62.90%	70.68%	69.18%

**VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET**

**REVENUES BY TYPE, EXPENDITURES BY CLASSIFICATION: ALL FUNDS  
FY 2015, FY 2016 Projected, FY 2017 Approved Budget**

**SPECIAL REVENUE FUNDS**

Revenue	MOTOR FUEL TAX			E.T.S.B		
	2015 Actual	2016 Projected	2017 Budget	2015 Actual	2016 Projected	2017 Budget
Taxes	289,820	305,000	305,000	117,737	100,000	65,000
Interest Income	76	-	300	22	50	50
Intergovernmental	-	-	-	-	-	-
Other	102,922	-	-	-	-	-
	<b>392,818</b>	<b>305,000</b>	<b>305,300</b>	<b>117,759</b>	<b>100,050</b>	<b>65,050</b>
<b>Expenditures</b>						
Public Works	260,995	245,000	383,969	-	-	-
Public Safety	-	-	-	155,022	158,028	125,700
Capital Outlay	-	-	-	-	-	-
	<b>260,995</b>	<b>245,000</b>	<b>383,969</b>	<b>155,022</b>	<b>158,028</b>	<b>125,700</b>
Revenues Over (Under) Expend	131,823	60,000	(78,669)	(37,263)	(57,978)	(60,650)
Operating Transfers (Net)	(43,156)	(8,088)	(34,529)	(90,000)	-	(100,000)
Revenues & Other Sources Over (Under) Expenditures & Other Uses	88,667	51,912	(113,198)	(127,263)	(57,978)	39,350
<b>Fund Balance</b>						
Beginning of Year	430,388	519,055	570,967	58,609	(68,654)	(126,632)
End of Year	519,055	570,967	457,769	(68,654)	(126,632)	(87,282)

Revenue	PLAYGROUND & RECREATION			FOREIGN FIRE TAX		
	2015 Actual	2016 Projected	2017 Budget	2015 Actual	2016 Projected	2017 Budget
Taxes	391,805	370,727	384,675	21,287	20,000	20,000
Interest Income	-	-	-	2	-	-
Intergovernmental	-	-	-	-	-	-
Other	657,228	735,304	760,810	-	-	-
	<b>1,049,033</b>	<b>1,106,031</b>	<b>1,145,485</b>	<b>21,289</b>	<b>20,000</b>	<b>20,000</b>
<b>Expenditures</b>						
Public Safety	-	-	-	14,199	21,050	21,050
Culture & Recreation	1,169,278	1,185,734	1,246,691	-	-	-
	<b>1,169,278</b>	<b>1,185,734</b>	<b>1,246,691</b>	<b>14,199</b>	<b>21,050</b>	<b>21,050</b>
Revenues Over (Under) Expend	(120,245)	(79,703)	(101,206)	7,090	(1,050)	(1,050)
Operating Transfers In	87,500	87,500	87,500	-	-	-
Operating Transfers Out	(24,320)	(20,825)	(20,825)	-	-	-
	63,180	66,675	66,675	-	-	-
Revenues & Other Sources Over (Under) Exp & Other Uses	(57,065)	(13,028)	(34,531)	7,090	(1,050)	(1,050)
<b>Fund Balance</b>						
Beginning of Year	173,008	115,943	102,915	44,643	51,733	50,683
End of Year	115,943	102,915	68,384	51,733	50,683	49,633

**VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET**

**REVENUES BY TYPE, EXPENDITURES BY CLASSIFICATION: ALL FUNDS  
FY 2015, FY 2016 Projected, FY 2017 Approved Budget**

	FORFEITED ASSETS FUND			VIDEO GAMING TAX		
	2015 Actual	2016 Projected	2017 Budget	2015 Actual	2016 Projected	2017 Budget
<b>Revenue</b>						
Taxes	-	-	-	31,604	46,000	50,000
Interest Income	6	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Other	50,915	46,000	44,000	39,001	41,500	40,000
	<b>50,921</b>	<b>46,000</b>	<b>44,000</b>	<b>70,605</b>	<b>87,500</b>	<b>90,000</b>
<b>Expenditures</b>						
General Government	-	-	-	8,512	15,000	45,000
Public Safety	-	4,000	3,500	-	-	-
Capital Outlay	-	-	-	-	-	-
	<b>-</b>	<b>4,000</b>	<b>3,500</b>	<b>8,512</b>	<b>15,000</b>	<b>45,000</b>
<b>Revenues Over (Under) Expend</b>	50,921	42,000	40,500	62,093	72,500	45,000
<b>Operating Transfers Out</b>	(11,909)	-	-	-	-	-
<b>Revenues &amp; Other Sources Over (Under) Expenditures &amp; Other Uses</b>	39,012	42,000	40,500	62,093	72,500	45,000
<b>Fund Balance</b>						
Beginning of Year	78,088	117,100	159,100	4,500	66,593	139,093
End of Year	117,100	159,100	199,600	66,593	139,093	184,093

	SPECIAL SERVICE AREA #1		
	2015 Actual	2016 Projected	2017 Budget
<b>Revenue</b>			
Taxes	34,867	35,000	35,000
Interest Income	70	75	75
Other	-	-	-
	<b>34,937</b>	<b>35,075</b>	<b>35,075</b>
<b>Expenditures</b>			
Construction Exp	-	-	-
<b>Revenues Over (Under) Expend</b>	34,937	35,075	35,075
<b>Operating Transfers In</b>	-	-	-
<b>Operating Transfers Out</b>	(35,000)	(35,000)	(22,085)
<b>Revenues &amp; Other Sources Over (Under) Expenditures &amp; Other Uses</b>	(63)	75	12,990
<b>Fund Balance</b>			
Beginning of Year	60,358	60,295	60,370
End of Year	60,295	60,370	73,360

**VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET**

**REVENUES BY TYPE, EXPENDITURES BY CLASSIFICATION: ALL FUNDS  
FY 2015, FY 2016 Projected, FY 2017 Approved Budget**

<b>TOTAL SPECIAL REVENUE FUNDS</b>				
	<b>2015 Actual</b>	<b>2016 Projected</b>	<b>2017 Budget</b>	
<b>Revenue</b>				
<b>Taxes</b>	887,120	876,727	859,675	
<b>Interest Income</b>	176	125	425	
<b>Other</b>	850,066	822,804	844,810	
	<b>1,737,362</b>	<b>1,699,656</b>	<b>1,704,910</b>	
<b>Expenditures</b>				
	<b>1,608,006</b>	<b>1,628,812</b>	<b>1,825,910</b>	
<b>Rev Over (Under) Expend</b>	129,356	70,844	(121,000)	
<b>Other Financing Sources</b>				
	87,500	87,500	187,500	
<b>Other Financing (uses)</b>				
	(204,835)	(63,913)	(77,439)	
	(113,390)	23,587	110,061	
<b>Revenues &amp; Other Sources Over (Under) Expenditures &amp; Other Uses</b>	12,741	94,431	(10,939)	
<b>Fund Balance</b>				
<b>Beginning of Year</b>	<b>849,594</b>	<b>862,065</b>	<b>956,496</b>	
<b>End of Year</b>	<b>862,065</b>	<b>956,496</b>	<b>945,557</b>	

**VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET**

**REVENUES BY TYPE, EXPENDITURES BY CLASSIFICATION: ALL FUNDS  
FY 2015, FY 2016 Projected, FY 2017 Approved Budget**

**CAPITAL PROJECTS FUNDS**

Revenue	DENSITY REDUCTION FUND			SPECIAL SERVICE AREA # 8		
	2015 Actual	2016 Projected	2017 Budget	2015 Actual	2016 Projected	2017 Budget
Taxes	-	-	-	17,055	18,000	17,500
Interest Income	2,199	(750)	100	386	360	275
Other	-	-	-	-	-	-
<b>Expenditures</b>						
Purchase of Land	-	-	250,000	-	-	-
Contractual Services	-	-	-	-	54,366	-
Public Improvements	-	-	-	-	-	-
<b>Revenues Over (Under) Expend</b>	2,199	(750)	(249,900)	17,441	(36,006)	17,775
Operating Transfers (Net)	8,117	7,563	7,800	-	-	-
<b>Revenues &amp; Other Sources Over (Under) Expenditures &amp; Other Uses</b>	10,316	6,813	(242,100)	17,441	(36,006)	17,775
<b>Fund Balance</b>						
Beginning of Year	389,363	399,679	406,492	202,149	219,590	183,584
End of Year	399,679	406,492	164,392	219,590	183,584	201,359

Revenue	SPECIAL SERVICE # 9			WEST GATEWAY TIF # 1		
	2015 Actual	2016 Projected	2017 Budget	2015 Actual	2016 Projected	2017 Budget
Taxes	7,880	7,800	7,700	-	24,099	45,000
Interest Income	-	-	-	-	-	-
Other	-	-	-	-	-	-
<b>Expenditures</b>						
Purchase of Land	-	-	-	-	-	-
Contractual Services	-	-	-	-	12,228	1,000
Public Improvements	-	-	-	498	-	-
<b>Revenues Over (Under) Expend</b>	7,880	7,800	7,700	(498)	11,871	44,000
Operating Transfers (Net)	(8,117)	(7,563)	(7,800)	(1,341,215)	(1,625,840)	(806,979)
<b>Revenues &amp; Other Sources Over (Under) Exp &amp; Other Uses</b>	(237)	237	(100)	(1,341,713)	(1,613,969)	(762,979)
<b>Fund Balance</b>						
Beginning of Year	-	(237)	-	(2,423,431)	(3,765,144)	(5,379,113)
End of Year	(237)	-	(100)	(3,765,144)	(5,379,113)	(6,142,092)

**VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET**

**REVENUES BY TYPE, EXPENDITURES BY CLASSIFICATION: ALL FUNDS  
FY 2015, FY 2016 Projected, FY 2017 Approved Budget**

Revenue	IRVING/GRACE TIF # 2			LELAND/LAWRENCE TIF # 3		
	2015 Actual	2016 Projected	2017 Budget	2015 Actual	2016 Projected	2017 Budget
Taxes	25,680	103,000	115,000	452	-	-
Interest Income	12	18	25	14	13	5
Other	-	-	-	-	-	-
<b>Expenditures</b>						
Purchase of Land	-	-	-	-	-	-
Contractual Services	503	500	1,000	10,388	-	1,000
Public Improvements	-	-	-	-	-	70,000
<b>Revenues Over (Under) Expend</b>	25,189	102,518	114,025	(9,922)	13	(70,995)
<b>Operating Transfers (Net)</b>	(347,753)	(72,800)	(310,759)	(44,842)	(39,940)	(56,796)
<b>Revenues &amp; Other Sources Over (Under) Expenditures &amp; Other Uses</b>	(322,564)	29,718	(196,734)	(54,764)	(39,927)	(127,791)
<b>Fund Balance</b>						
Beginning of Year	(192,904)	(515,468)	(485,750)	155,422	100,658	60,731
End of Year	(515,468)	(485,750)	(682,484)	100,658	60,731	(67,060)

Revenue	NEW WEST GATEWAY TIF # 4			GENERAL CAPITAL IMPROVEMENT FUND		
	2015 Actual	2016 Projected	2017 Budget	2015 Actual	2016 Projected	2017 Budget
Taxes	23	500,000	600,000	-	-	-
Interest Income	-	200	300	240	650	300
Other	-	-	-	9,781	20	410,800
<b>Expenditures</b>						
Purchase of Land	-	-	-	-	-	-
Contractual Services	42,651	46,500	50,500	-	-	-
Public Improvements	505,962	197,150	-	922,838	515,478	1,846,000
<b>Revenues Over (Under) Expend</b>	(548,590)	256,550	549,800	(912,817)	(515,808)	(1,434,900)
<b>Operating Transfers (Net)</b>	-	(135,600)	(529,814)	627,986	140,000	315,000
<b>Revenues &amp; Other Sources Over (Under) Exp &amp; Other Uses</b>	(548,590)	120,950	19,986	(284,830)	(374,808)	(1,119,900)
<b>Fund Balance</b>						
Beginning of Year	(293,218)	(841,808)	(720,858)	2,859,660	2,574,830	2,200,022
End of Year	(841,808)	(720,858)	(700,872)	2,574,830	2,200,022	1,080,122

**VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET**

**REVENUES BY TYPE, EXPENDITURES BY CLASSIFICATION: ALL FUNDS  
FY 2015, FY 2016 Projected, FY 2017 Approved Budget**

<b>TOTAL CAPITAL PROJECTS FUNDS</b>			
	<b>2015 Actual</b>	<b>2016 Projected</b>	<b>2017 Budget</b>
<b>Revenue</b>			
<b>Taxes</b>	51,090	652,899	785,200
<b>Interest Income</b>	2,851	491	1,005
<b>Other</b>	9,781	20	410,800
<b>Expenditures</b>	1,482,840	826,222	2,219,500
<b>Rev Over (Under) Expend</b>	(1,419,118)	(172,812)	(1,022,495)
<b>Other Financing Sources</b>			
<b>Other Financing (uses)</b>	(1,105,824)	(1,734,180)	(1,389,348)
<b>Revenues &amp; Other Sources Over (Under) Expenditures &amp; Other Uses</b>	(2,524,942)	(1,906,992)	(2,411,843)
<b>Fund Balance</b>			
<b>Beginning of Year</b>	697,041	(1,827,900)	(3,734,892)
<b>End of Year</b>	(1,827,900)	(3,734,892)	(6,146,735)

**VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET**

**REVENUES BY TYPE, EXPENDITURES BY CLASSIFICATION: ALL FUNDS  
FY 2015, FY 2016 Projected, FY 2017 Approved Budget**

<b>TOTAL DEBT SERVICE FUNDS BOND AND INTEREST FUND AND SSA # 4-7 COMBINED</b>			
	<b>2015 Actual</b>	<b>2016 Projected</b>	<b>2017 Budget</b>
<b>Revenue</b>			
<b>Taxes</b>	485,032	492,000	279,670
<b>Interest Income</b>	2,215	2,200	2,408
<b>Other</b>	-	-	-
<b>Expenditures</b>			
<b>Bonds – Principal</b>	2,881,084	2,677,653	1,819,291
<b>Bonds - Interest</b>	944,805	507,198	484,301
<b>Bond Sundry</b>	10,511	4,936	5,078
<b>Rev Over (Under) Expend</b>			
	(3,355,714)	(2,695,587)	(2,028,514)
<b>Bond Proceeds</b>	9,441,462	5,250,915	-
<b>Operating Transfers In</b>	2,887,084	2,694,518	2,027,000
<b>Payment to Refunding</b>	(9,267,942)	(5,058,125)	-
<b>Bond Issuance Cost</b>	(173,520)	(192,790)	-
<b>Revenues &amp; Other Sources Over (Under) Expenditures &amp; Other Uses</b>	(463,349)	(1,069)	408
<b>Beginning of Year</b>	1,378,326	914,977	913,908
<b>End of Year</b>	914,977	913,908	914,316

**REVENUES BY SOURCE AND FUND**

<b>ALL FUNDS – Revenue Source by Type</b>	<b>2015 Actual</b>	<b>2016 Projected</b>	<b>2017 Budget</b>
<b>Taxes</b>	17,224,580	18,849,545	19,236,352
<b>Permits &amp; Licenses</b>	792,923	698,050	704,800
<b>Grants</b>	167,162	100,350	707,300
<b>Fines and Forfeitures</b>	594,376	1,015,081	960,000
<b>Reimb., Misc. &amp; Int</b>	571,457	458,261	499,388
<b>Charges for Services</b>	5,497,902	5,749,573	5,809,110
<b>TOTAL ALL FUNDS REVENUE</b>	24,848,410	26,870,860	27,916,950

<b>Revenue Source by Fund</b>	<b>2015 Actual</b>	<b>2016 Projected</b>	<b>2017 Budget</b>
<b>General Fund</b>	18,047,737	19,279,650	19,675,557
<b>Special Revenue</b>	1,737,362	1,699,656	1,704,910
<b>Capital Projects</b>	63,723	653,410	1,197,005
<b>Debt Service</b>	487,247	494,200	282,078
<b>Enterprise</b>	4,512,341	4,743,944	5,057,400
<b>TOTAL ALL FUNDS REVENUE</b>	24,848,410	26,870,860	27,916,950

**VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET**

**ALL FUNDS REVENUE BY SOURCE**

ALL FUNDS – Revenue Source by Type	2015 Actual	2016 Projected	2017 Budget	Pct of total FY 17
<b>Taxes</b>				
Property Taxes	7,613,340	8,348,545	8,419,002	30.16%
Sales Tax	3,971,868	4,100,000	4,141,000	14.83%
Income Tax	1,188,094	1,250,000	1,212,500	4.34%
Local Use Tax	238,272	260,000	275,600	0.99%
Utility Taxes	1,482,995	1,260,000	1,360,000	4.87%
Parking Tax	405,456	646,000	600,000	2.15%
Hotel-Motel Tax	1,312,450	1,550,000	1,600,000	5.73%
Village Gas Tax	-	372,000	744,000	2.67%
Other Taxes	1,012,105	1,063,000	885,250	3.17%
<b>Total Taxes</b>				<b>68.91%</b>
Permits & Licenses	792,823	698,050	704,800	2.52%
Grants	167,162	100,350	707,300	2.53%
Fines and Forfeitures	594,376	1,015,081	960,000	3.44%
Reimb., Misc. & Int	547,631	458,261	499,388	1.79%
Charges for Services	5,497,902	5,749,573	5,809,110	20.81%
<b>TOTAL ALL FUNDS REVENUE</b>				<b>100.00%</b>
	24,848,410	26,870,860	27,916,950	

**Revenue Sources By Type**

Revenues to the Village are divided into six broad categories. Each of these categories is reviewed below.

**Taxes: 68.91% of total revenue**

**General Property Taxes** – Property taxes account for 30.16 of total revenues. Property taxes are levied for general corporate purposes, playground and recreation, IMRF, social security and police and firefighter pensions. An additional sum is extended by the County in payment of the tax year’s principal and interest payments on the Village’s general outstanding bonded debt obligations. As a Home Rule unit of local government in Illinois, the Village has no statutory limit as to its annual levy or resulting tax. Levies are set based on actuarially determined pension contributions and unfunded requirements of specific programs dependent on property tax support, annually reviewed and established per the impact on local taxpayers.

**Incremental TIF Property Taxes** – TIF property taxes provide support to the village’s four tax increment financing districts, with each district’s tax base frozen at its valuation at the time of creation. Increases in each district’s tax base create additional property tax payments. These incremental increases are received by the Village and support economic redevelopment initiatives within the districts.

**Sales Tax** – Home Rule and State Sales Tax provide 14.83% of total revenues. The Village collects one percent of the State’s 6.25 percent sales tax rate on taxable retail sales and applies a home rule sales tax of 0.75% on eligible retail sales. Sales tax has provided a steady stream of revenue and has withstood recent downturns in the economy due to the diversified nature of village retailers.

## VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET

Total retail sales tax in Schiller Park is 9.75% as follows:

Illinois	6.25%
Cook County	2.75%
Schiller Park	0.75%
Total	9.75%

**State Income Tax** – Income tax in the State of Illinois is set at 3.75%, with a portion of the tax deposited into a Local Distributive Tax Fund to allocation to local units of government based on population. In 2015, income tax provided \$1.2 million, and amount that will hold steady through 2017. This revenue source is expected to generate \$1,212,500 in 2017, equal to 4.34% of total revenue. Although our long-term financial plan estimates annual increases of 1.5%, Illinois State Governor Bruce Rauner has tagged this stream of funds for a costly redistribution to the State. At this time the precise re-allocation, if any, is not known, but we anticipate a major modification to the Village’s financial plan sometime after the start of the State’s fiscal year on July 1<sup>st</sup>.

**State Use Tax** – Local Use Tax generates 1.0% of total village revenues. Use tax rates are 6.25% of the purchase price of general merchandise and 1% of the purchase price of qualifying food, drugs, and medical appliances. This tax is collected on out-of-state sales and is remitted to the local government in which the sale was initiated.

**Utility Tax** – Utility tax of 5.0% is applied on the gross charge for electric, gas, and telephone service in the Village of Schiller Park. This source provides \$1.4 million in revenue, equal to 4.9% of total revenues.

**Parking Tax** – With its close proximity to O’Hare International Airport, the Village is perfectly located to meet the needs of multiple parking garage operators. The village’s parking tax is budgeted to generate \$600,000 in 2017, or 2.15% of total revenues.

**Hotel Motel Tax** – With its close proximity to O’Hare International Airport and the City of Chicago business community, the village’s hotel-motel tax is budgeted to generate \$1.6 million in 2017, or 5.73% of total revenues

**Village Gas Tax** – As of FY ’16 the Village imposed a local gas tax of \$0.05 per gallon. With a major retailer located at the O’Hare Airport Oasis on Interstate 294 and another located at the drop off site for airport rental vehicles, this tax generates 2.67% of total revenues in 2017, or \$744,000.

**Other Taxes** – Other taxes provide 3.17% of total revenue and consist of such sources as auto rental tax, and a self-storage facility tax, cable franchise fees and personal property replacement tax.

### **PERMITS & LICENSES**

Permits & licenses services provide 2.52%, or \$704,800 of total revenues, with business licenses, vehicle stickers and building permits being responsible for the bulk of this revenue stream:

**Business Licenses** - Business license revenues are projected to take in \$155,000 in FY ’17. This license fee is paid by all business commercially located within the Village limits.

**Building Permits** - Building Permits & Inspections is a division of Community Development department. They review all permit applications to see that they meet the requirements and codes adopted by the Village. They are responsible for inspecting at the determined intervals, the construction as described in the permit to verify that it is built according to the approved plans. The Village’s building permit is budgeted for \$150,000 for FY ’17.

**Vehicle Stickers** – All vehicles registered with the Secretary of State with a Schiller Park address are required to have a vehicle sticker. The revenue generated from the sale of stickers helps subsidize the cost of maintaining Village roads. In FY ’17 the Village has budgeted \$195,950 for the sale of vehicle stickers.



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## VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET

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### **GRANTS:**

Grants are projected to bring in \$707,300 or 2.53% of Village revenue for FY '17. Throughout the course of every year Village staff is searching for federal and state grants to help offset costs within the Village. The Village has budgeted for two large grants in the current fiscal year.

**Water & Sewer Capital Improvements** – The Village has budgeted \$300,000 in intergovernmental support from the Illinois Department of Commerce and Economic Opportunity (DCEO) for water and sewer capital improvements in 2017.

**Road Paving** - The Village has budgeted \$358,000 in federal support to address various paving programs throughout the village.

### **FINES & FORFEITURES:**

Fines and forfeitures are projected to provide financial support equal to 3.44% of total revenues, equal to \$960,000. Chief among these are local fines and District Court fines.

**Local Fines** – The Village has budgeted \$750,000 for local fines. These fines include red light camera violations as well as local ordinance violations handled through the Village adjudication system.

**District Court Fines** – The Village has budgeted \$110,000 for District Court fines. These fines include State law violations, which supersede our local ordinances, and are handled through the 3<sup>rd</sup> District Cook County court system.

### **REIMBURSEMENTS, MISCELLANEOUS AND INVESTMENT INCOME:**

Reimbursements, Miscellaneous and Investment Income is equal to 1.79%, or \$499,388 of total revenue with rental income, employee/retiree insurance contributions and investment income being the bulk of the revenue stream.

**Rental Income** – The Village has budgeted \$135,000 for rental income. The majority of this revenue is derived from our contracted cell tower leases with national cell phone companies.

**Employee/retiree Insurance Contributions** – The Village has budgeted \$227,200 for employee/retiree insurance contributions. Current Village employees who receive PPO Health Insurance coverage from the Village are required to pay 10% of the total premium cost with the Village picking up the other 90%. Retirees pay 50% of the premium cost for both HMO and PPO coverage, with the Village paying the remaining 50%. In the future the Village will not count this as a revenue, but as a reduction in the expenditure of health insurance costs.

### **CHARGES FOR SERVICE:**

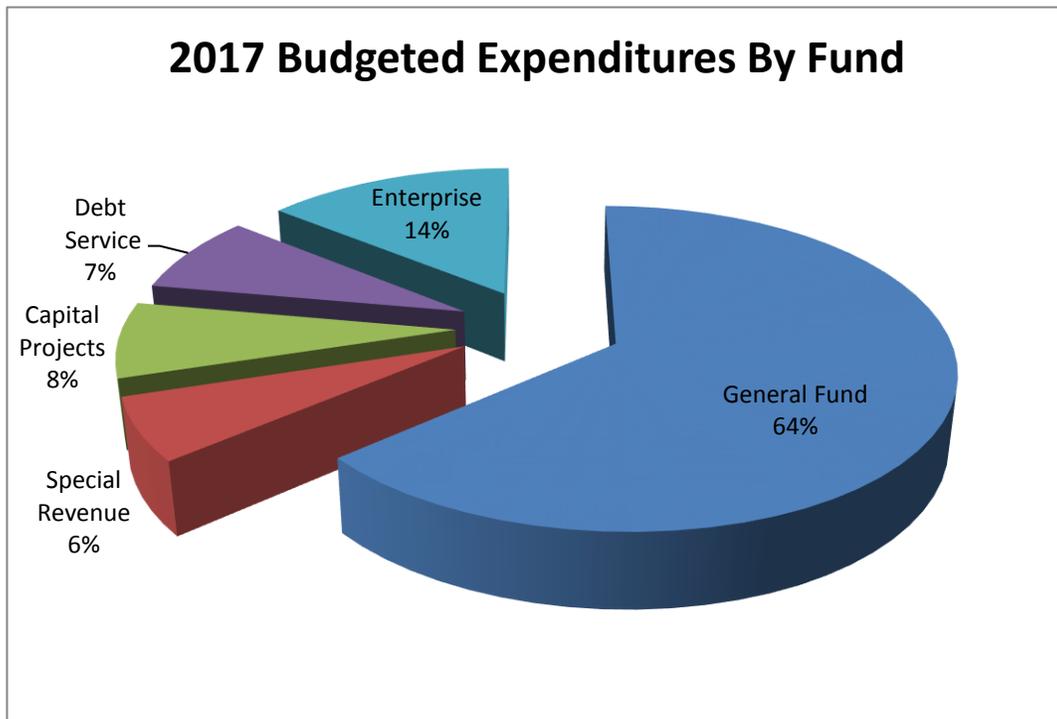
Charges for service is equal to 20.81%, or \$5,809,110 of total revenue with water & sewer charges and recreation fees being the two largest sources.

**Water & Sewer Fees** – The Village of Schiller Park purchases potable water from the City of Chicago and, in turn, distributes potable water to its metered accounts. 2017 projected revenue total \$4.7 million.

**Playground and Recreation Fees** - The Playground and Recreation Department provides programs for children and adults for which a fee is imposed for certain activities to cover the costs of materials and instruction. The 2017 budget includes a target of \$760,000 in program fees.

**EXPENDITURES BY FUND**

ALL FUNDS – Expenditures by Fund	2014 Actual	2015 Actual	2016 Projected	2017 Budget
GENERAL FUND	\$16,071,724	\$15,654,679	\$16,788,776	\$18,379,229
SPECIAL REVENUE	1,516,662	1,608,006	1,628,812	1,825,910
CAPITAL PROJECTS	723,257	1,482,840	826,222	2,219,500
DEBT SERVICE	3,840,685	3,837,680	3,188,258	2,308,954
ENTERPRISE	3,394,241	3,716,865	4,075,416	7,134,780
TOTAL ALL FUNDS EXPENDITURES	\$25,546,569	\$26,300,070	\$26,507,484	\$31,868,373



**EXPENDITURES BY FUND**

	2014	2015	2016 Projected	2017 Budget
<b>General Fund</b>				
Administration	1,347,244	1,236,434	1,526,445	1,472,211
Community Development	608,198	541,751	585,959	612,537
Police Department	6,033,921	6,225,355	6,504,518	7,228,838
Fire Department	4,297,423	4,299,142	4,516,307	5,022,167
Street Department	731,684	656,869	704,410	729,198
Boards & Commissions	57,723	65,726	49,704	55,445
Metra Station	10,997	9,398	7,000	8,200
Garbage Collection	650,462	571,433	631,000	643,000
General Expenses	2,334,072	2,048,571	2,262,933	2,607,632
	<b>16,071,724</b>	<b>15,654,679</b>	<b>16,788,776</b>	<b>18,379,229</b>
<b>Special Revenue Funds</b>				
Playground & Recreation	1,082,547	1,169,278	1,185,734	1,246,691
911 ETSB	171,979	155,022	158,028	125,700
Foreign Fire Tax	16,085	14,199	21,050	21,050
Forfeited Assets Fund	-	-	4,000	3,500
Video Gaming Tax Fund	-	8,512	15,000	45,000
Motor Fuel Tax Fund	246,051	260,995	245,000	383,969
SSA # 1	-	-	-	-
	<b>1,516,662</b>	<b>1,608,006</b>	<b>1,628,812</b>	<b>1,825,910</b>
<b>Debt Service Funds</b>				
SSA # 4-7	-	98,368	97,543	98,490
Bond & Interest Fund	3,840,685	3,739,312	3,090,715	2,210,464
	<b>3,840,685</b>	<b>3,837,680</b>	<b>3,188,258</b>	<b>2,308,954</b>
<b>Capital Project Funds</b>				
SSA #8	-	-	54,366	-
SSA #9	-	-	-	-
Density Reduction	-	-	-	250,000
West Gateway TIF #1	401	498	12,228	1,000
Irving/Grace TIF #2	400	503	500	1,000
Leland/Lawrence TIF #3	26,843	10,388	-	71,000
West Gateway TIF #4	147,519	548,613	243,650	50,500
General Capital Imprv	548,094	922,838	515,478	1,846,000
	<b>723,257</b>	<b>1,482,840</b>	<b>826,222</b>	<b>2,219,500</b>

VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET

ALL FUNDS EXPENDITURES BY INDIVIDUAL FUND

Fund	2014	2015	2016 Projected	2017 Budget
<b>Enterprise Funds</b>				
<b>Water &amp; Sewer Operations</b>	3,224,139	3,518,711	3,320,416	3,570,930
<b>Water &amp; Sewer Capital Proj</b>	170,102	198,154	755,000	3,563,850
<b>Storm Water Detention</b>	-	-	-	-
	<b>3,394,241</b>	<b>3,716,865</b>	<b>4,075,416</b>	<b>7,134,780</b>
<b>Total All Funds</b>	<b>25,546,569</b>	<b>26,300,070</b>	<b>26,507,484</b>	<b>31,868,373</b>



## VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET



### VILLAGE OF SCHILLER PARK PROPOSED BUDGET FOR FISCAL YEAR ENDING APRIL 30, 2017

#### SUMMARY OF ALL FUNDS BUDGET FY ENDING 4/30/17

<u>FUND NAME</u>	<u>REVENUES</u>	<u>EXPENSES</u>	<u>NET TRANSFER</u>	<u>CHANGE IN FUND BALANCE</u>
General Fund	19,675,557	18,379,229	(446,562)	849,766
Parks & Recreation	1,145,485	1,246,691	66,675	(34,531)
Motor Fuel Tax	305,300	383,969	(34,529)	(113,198)
Emergency Telephone System Fund	65,050	125,700	100,000	39,350
Foreign Fire Insurance Fund	20,000	21,050	0	(1,050)
Forfeited Assets Fund	44,000	3,500	0	40,500
Video Gaming Fund	90,000	45,000	0	45,000
Special Service Area # 1	35,075	0	(22,085)	12,990
Special Service Area 4-7	98,898	98,490	0	408
Bond and Interest Fund	183,180	2,210,464	2,027,284	0
Density Reduction Fund	100	250,000	7,800	(242,100)
Special Service Area # 8	17,775	0	0	17,775
Special Service Area # 9	7,700	0	(7,800)	(100)
West Gateway TIF District # 1	45,000	1,000	(806,979)	(762,979)
Irving/Grace TIF District # 2	115,025	1,000	(310,759)	(196,734)
Leland/Lawrence TIF District # 3	5	71,000	(56,796)	(127,791)
New West Gateway TIF District # 4	600,300	50,500	(529,814)	19,986
General Capital Improvement Fund	411,100	1,846,000	315,000	(1,119,900)
<b>Total Governmental Funds</b>	<b>22,859,550</b>	<b>24,733,593</b>	<b>301,435</b>	<b>(1,572,607)</b>
Water and Sewer Fund	4,757,300	3,570,930	(1,551,435)	(365,065)
Water and Sewer Capital Improvement Fund	300,000	3,563,850	1,250,000	(2,013,850)
Storm Water Detention Project Fund	100	0	0	100
<b>Total Proprietary Funds</b>	<b>5,057,400</b>	<b>7,134,780</b>	<b>(301,435)</b>	<b>(2,378,815)</b>
<b>Total Village</b>	<b>27,916,950</b>	<b>31,868,373</b>	<b>0</b>	<b>(3,951,422)</b>

**VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET**

**FUND BALANCE SUMMARY: 2015 - 2017 – ALL FUNDS**

Fund	2015	2016 Projected	2017 Budget
General Fund	9,846,550	11,865,473	12,715,239
Special Revenue			
Recreation	115,493	102,915	68,384
Foreign Fire Tax	51,733	50,683	49,633
Motor Fuel Tax	519,055	570,967	457,769
Forfeited Assets	117,100	159,100	199,600
ETSB	(68,654)	(126,632)	(87,282)
Video Gaming	66,593	139,093	184,093
SSA # 1	<u>60,295</u>	<u>60,370</u>	<u>73,360</u>
	861,655	956,496	945,557
Debt Service			
B and I Fund	77,855	73,269	71,707
SSA # 4-7	<u>837,122</u>	<u>840,279</u>	<u>840,687</u>
	914,977	913,908	912,394
Capital Projects			
Density Reduction.	399,679	406,492	164,392
SSA #8	219,590	183,584	201,359
SSA #9	(237)	---	(100)
TIF #1	(3,765,144)	(5,379,113)	(6,142,092)
TIF #2	(515,468)	(485,750)	(682,484)
TIF #3	100,658	60,731	(67,060)
TIF #4	(841,808)	(720,858)	(700,872)
General Cap	<u>2,574,830</u>	<u>2,200,022</u>	<u>1,080,122</u>
	(1,827,900)	(3,734,892)	(6,146,735)
Enterprise Fund			
Water Operations	2,307,876	1,864,255	1,499,190
Capital Improvement	3,374,815	3,869,815	1,855,965
Storm Water Detention	<u>149,885</u>	<u>169,560</u>	<u>169,660</u>
	5,832,576	5,903,630	3,524,815
<b>Total: All Funds</b>	<b><u>16,225,660</u></b>	<b><u>16,313,483</u></b>	<b><u>12,379,301</u></b>

CHANGES IN FUND BALANCE – ALL FUNDS

Fund	2016 Projected	2017 Budget	Change in Fund Balance	Percent Change
<b>General Fund</b>	<b>11,865,473</b>	<b>12,715,239</b>	<b>849,766</b>	<b>7.16</b>
<b>Special Revenue</b>				
<b>Recreation</b>	<b>102,915</b>	<b>68,384</b>	<b>(34,531)</b>	<b>(33.55%)</b>
<b>Foreign Fire Tax</b>	<b>50,683</b>	<b>49,633</b>	<b>(1,050)</b>	<b>(2.07%)</b>
<b>Motor Fuel Tax</b>	<b>570,967</b>	<b>457,769</b>	<b>(113,198)</b>	<b>(19.83%)</b>
<b>Forfeited Assets</b>	<b>159,100</b>	<b>199,600</b>	<b>40,500</b>	<b>25.46</b>
<b>ETSB</b>	<b>(126,632)</b>	<b>(87,282)</b>	<b>39,350</b>	<b>31.07%</b>
<b>Video Gaming</b>	<b>139,093</b>	<b>184,093</b>	<b>45,000</b>	<b>32.35%</b>
<b>SSA # 1</b>	<b>60,370</b>	<b>73,360</b>	<b>12,990</b>	<b>21.52%</b>
	<b>956,496</b>	<b>945,557</b>	<b>(10,939)</b>	<b>(1.14%)</b>
<b>Debt Service</b>				
<b>B &amp; I Fund</b>	<b>73,269</b>	<b>73,269</b>	<b>-</b>	<b>-</b>
<b>SSA # 4-7</b>	<b>840,279</b>	<b>840,687</b>	<b>408</b>	<b>.05%</b>
	<b>913,908</b>	<b>912,394</b>	<b>408</b>	<b>.05%</b>
<b>Capital Projects</b>				
<b>Density Reduction</b>	<b>406,496</b>	<b>164,392</b>	<b>(242,104)</b>	<b>(59.56%)</b>
<b>SSA #8</b>	<b>183,584</b>	<b>201,359</b>	<b>17,775</b>	<b>9.68%</b>
<b>SSA #9</b>	<b>-</b>	<b>(100)</b>	<b>(100)</b>	<b>(100%)</b>
<b>TIF #1</b>	<b>(5,379,113)</b>	<b>(6,142,092)</b>	<b>(762,979)</b>	<b>(14.18%)</b>
<b>TIF #2</b>	<b>(485,750)</b>	<b>(682,484)</b>	<b>(196,734)</b>	<b>(40.50%)</b>
<b>TIF #3</b>	<b>60,731</b>	<b>(67,060)</b>	<b>(127,791)</b>	<b>(210.42%)</b>
<b>TIF # 4</b>	<b>(720,858)</b>	<b>(700,872)</b>	<b>19,986</b>	<b>2.77%</b>
<b>General Cap</b>	<b>2,200,022</b>	<b>1,080,122</b>	<b>(1,119,900)</b>	<b>(50.90%)</b>
	<b>(3,734,892)</b>	<b>(6,146,735)</b>	<b>(2,411,843)</b>	<b>(64.58%)</b>
<b>Enterprise Fund</b>				
<b>Operations</b>	<b>1,864,255</b>	<b>1,499,190</b>	<b>(365,065)</b>	<b>(19.58%)</b>
<b>Capital Improvement</b>	<b>3,869,815</b>	<b>1,855,965</b>	<b>(2,013,850)</b>	<b>(52.04%)</b>
<b>Storm Water Detention</b>	<b>169,560</b>	<b>169,660</b>	<b>100</b>	<b>0.06%</b>
	<b>5,903,630</b>	<b>3,524,815</b>	<b>(2,378,815)</b>	<b>(40.29%)</b>
<b>Total: All Funds</b>	<b>16,668,386</b>	<b>12,715,041</b>	<b>(3,951,422)</b>	<b>(23.71%)</b>

**CHANGES IN FUND BALANCE GREATER THAN 10%**

<b>Fund</b>	<b>2016 Projected</b>	<b>2017 Budget</b>	<b>Change in Fund Balance</b>	<b>Percent Change</b>
<b>Special Revenue</b>				
<b>Recreation</b>	<b>102,915</b>	<b>68,384</b>	<b>(34,531)</b>	<b>(33.55%)</b>
<b>Motor Fuel Tax</b>	<b>570,967</b>	<b>457,769</b>	<b>(113,198)</b>	<b>(19.83%)</b>
<b>Forfeited Assets</b>	<b>159,100</b>	<b>199,600</b>	<b>40,500</b>	<b>25.46</b>
<b>ETSB</b>	<b>(126,632)</b>	<b>(87,282)</b>	<b>39,350</b>	<b>31.07%</b>
<b>Video Gaming</b>	<b>139,093</b>	<b>184,093</b>	<b>45,000</b>	<b>32.35%</b>
<b>SSA # 1</b>	<b>60,370</b>	<b>73,360</b>	<b>12,990</b>	<b>21.52%</b>
<b>Capital Projects</b>				
<b>Density Reduction.</b>	<b>406,496</b>	<b>164,392</b>	<b>(242,104)</b>	<b>(59.56%)</b>
<b>TIF #1</b>	<b>(5,379,113)</b>	<b>(6,142,092)</b>	<b>(762,979)</b>	<b>(14.18%)</b>
<b>TIF #2</b>	<b>(485,750)</b>	<b>(682,484)</b>	<b>(196,734)</b>	<b>(40.50%)</b>
<b>TIF #3</b>	<b>60,731</b>	<b>(67,060)</b>	<b>(127,791)</b>	<b>(210.42%)</b>
<b>General Cap</b>	<b>2,200,022</b>	<b>1,080,122</b>	<b>(1,119,900)</b>	<b>(50.90%)</b>
<b>Enterprise Fund</b>				
<b>Operations</b>	<b>1,864,255</b>	<b>1,499,190</b>	<b>(365,065)</b>	<b>(19.58%)</b>
<b>Capital Improvement</b>	<b>3,869,815</b>	<b>1,855,965</b>	<b>(2,013,850)</b>	<b>(52.04%)</b>

**CHANGES IN FUND BALANCE – GREATER THAN 10%**

**Special Revenue Funds**

**Recreation Fund.** Consisting of assorted park, recreational activities and supervised programs and operations of the Village swimming pool, the Playground and Recreation Department will experience a decrease in year-end fund balance of \$34,531, or 33.55% due to increased spending on recreation programs.

**Motor Fuel Tax.** Revenues of \$305,300 against expenditures of \$418,498 results in a decrease in fund balance of \$113,198, or 19.83%. Street Improvement Program costs of \$91,988 and an increase in traffic signal maintenance expenditures account for the increase in planned program costs, funded in part via a healthy fund balance.

**911 Emergency Telephone System Board (ETSB)** Year-end fund balance will show an improvement of \$39,350, or 31.07%, due in part to a General Fund transfer of \$100,000. ETSB shows planned expenditures to meet deferred maintenance costs.

**Forfeited Assets Fund.** The Forfeited Assets Fund will realize an improvement of \$40,500, or 25.46% in year-end fund balance due to projected revenues of \$44,000 and planned expenditures of \$3,500.

**Video Gaming Tax** The Video Gaming Tax Fund will see an increase in fund balance of \$45,000, or 32.35%. Revenues of \$90,000 exceed planned expenditures of \$45,000, creating a year-end fund balance of \$184,093 for future program costs and contributions.

**Special Service Area #1** SSA #1 will receive property taxes of \$35,075 and will transfer \$22,085 to cover debt service costs. Excess of revenues creates an increase in fund balance of \$12,990, or 21.52%.

**Capital Project Funds**

**Density Reduction Fund.** Available fund balance will be used for the purchase of land (\$250,000), reducing fund balance by \$242,104, or 59.56%

**Tax Increment Financing District #1.** Revenues and transfers in of \$545,000 are offset by transfers to debt service of \$1,306,979, reducing fund balance by 14.18%. This TIF is not generating enough increment to cover its debt service payments and will continue to lose fund balance until the bonds are paid off.

**Tax Increment Financing District #2** Revenues of \$115,025 offset by a transfer to debt service of \$310,759, reducing fund balance by 40.50%. This TIF is not generating enough increment to cover its debt service payments and will continue to lose fund balance until the bonds are paid off.

**Tax Increment Financing District #3** Park improvements of \$70,000 and a transfer to debt service of \$56,796, reduces fund balance by \$127,791, or 210.42%.

**General Capital Improvements.** This fund will expend \$1,846,000 on vehicles, park improvements, streetscape projects and street repairs, using both current revenues and available fund balance, reducing fund balance by \$1.1 million or 51%.

**Enterprise Fund**

**Water & Sewer Operations and Water & Sewer Capital Improvements** will realize a decrease in net assets of \$365,065 and \$2,013,850, respectively, yet maintain available net assets of \$3.3 million at year-end. Program enhancements and improvements to infrastructure will draw from available resources and net assets within the funds.



**GENERAL FUND**

*The General Fund is the principal operating fund of the Village. Generally Accepted Accounting Practices (GAAP) prescribes that the general fund be used to “account for all financial resources except those required to be accounted for in another fund.”*

*(GASB Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions, paragraph 29.)*

**GENERAL FUND DEPARTMENTS**

The General Fund is the principal operating fund of the Village. Generally Accepted Accounting Practices (GAAP) prescribes that the general fund be used to “account for all financial resources except those required to be accounted for in another fund.”

Departments accounted for within the General Fund include the following:

**Department**

General Administration

Community Development

Police Department

Fire Department

Street Department

Board of Police & Fire Commission

Zoning, Planning & Appeals Board

Health

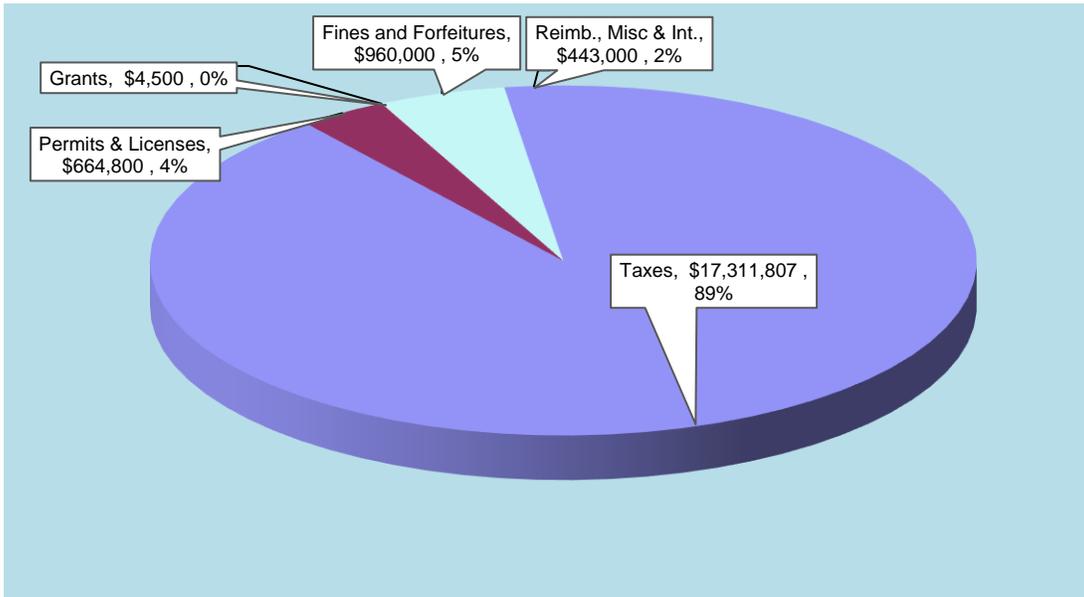
Metra Station

Garbage Collection

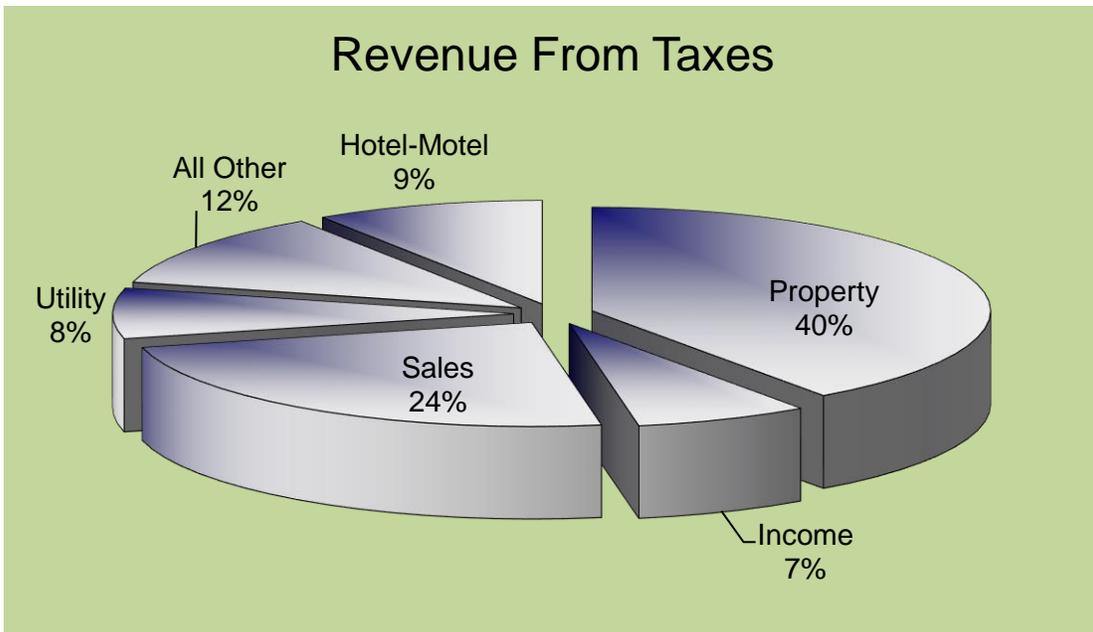
General Expenses

### GENERAL FUND REVENUES

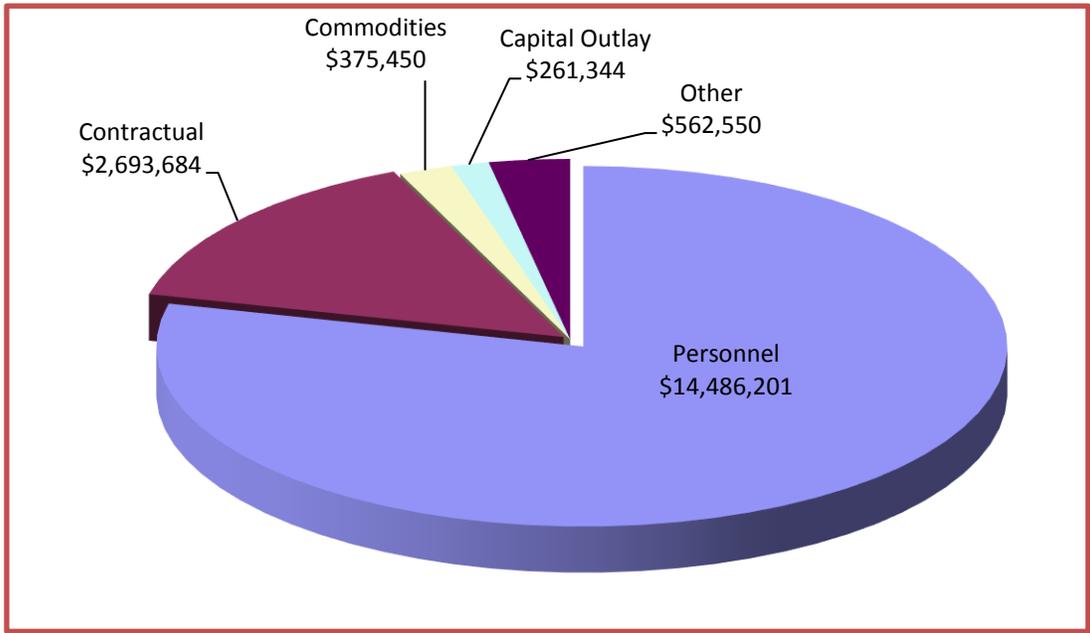
*Where General Fund Revenues Come From  
2017 Revenues & Other Financing Sources  
Total Funding Sources: \$19,675,557*



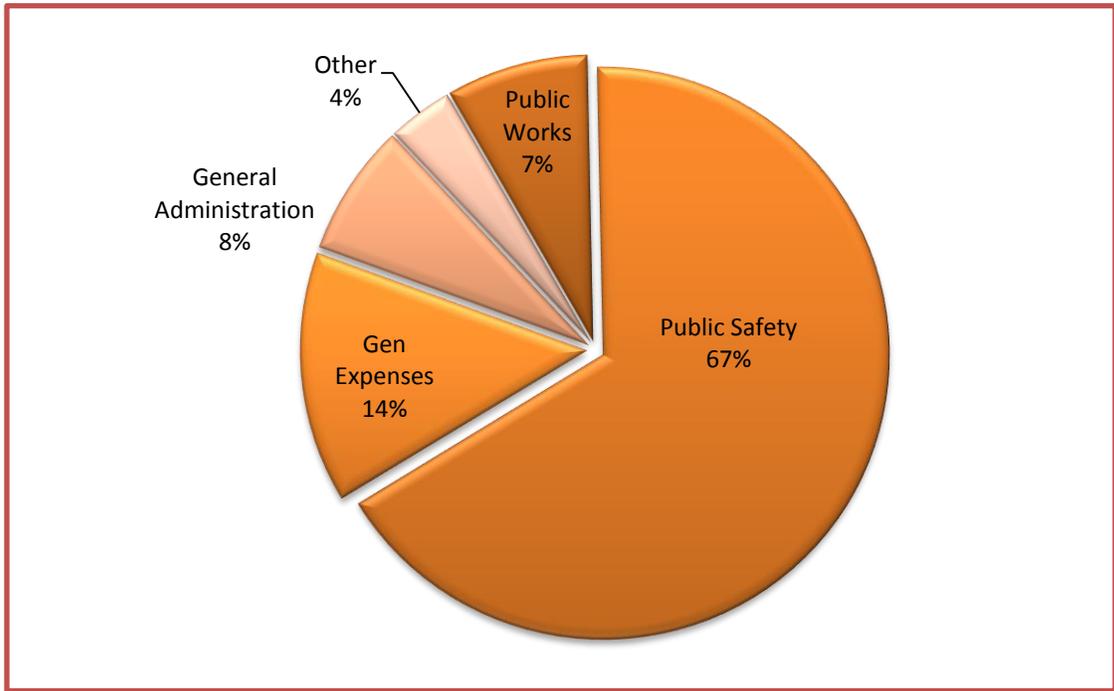
#### General Fund Tax Revenues \$17,311,807



**GENERAL FUND EXPENDITURES: \$ 18,375,979**



**General Fund Expenditures By Function  
\$18,375,979**



**GENERAL FUND EXPENDITURES BY DEPARTMENT**

Fund	2014	2015	2016 Projected	2017 Budget
<b>General Fund</b>				
<b>Administration</b>	1,347,244	1,236,434	1,526,445	1,472,211
<b>Community Development</b>	608,198	541,751	585,959	612,537
<b>Police Department</b>	6,033,921	6,225,355	6,504,518	7,228,838
<b>Fire Department</b>	4,297,423	4,299,142	4,516,307	5,018,917
<b>Street Department</b>	731,684	656,869	704,410	729,198
<b>Boards &amp; Commissions</b>	57,723	65,726	49,704	55,445
<b>Metra Station</b>	10,997	9,398	7,000	8,200
<b>Garbage Collection</b>	650,462	571,433	631,000	643,000
<b>General Expenses</b>	2,334,072	2,048,571	2,262,933	2,607,632
	<b>16,071,724</b>	<b>15,654,679</b>	<b>16,788,776</b>	<b>18,375,978</b>

**GENERAL FUND  
REVENUES, EXPENDITURES & CHANGES IN FUND BALANCE**

Revenue By Type Expenditures By Category	2014	2015	2016 Projected	2017 Budget
<b>REVENUES</b>				
Taxes	15,586,653	15,801,361	16,827,919	17,311,807
Permits and Licenses	733,877	753,992	656,550	664,800
Grants	17,634	9,148	54,350	4,500
Fines and Forfeitures	897,863	594,376	1,015,080	960,000
Reimb., Misc., and Investment	475,518	548,417	437,950	443,400
Charges for Service	323,332	340,513	287,800	291,000
<b>Total Revenues</b>	<b>18,043,877</b>	<b>18,047,737</b>	<b>19,279,649</b>	<b>19,675,557</b>
<b>EXPENDITURES</b>				
Administration	1,347,244	1,236,434	1,526,445	1,472,211
Public Safety	10,331,344	10,524,497	11,020,825	12,251,006
Streets & Garbage	1,382,146	1,228,302	1,335,910	1,372,198
Community Development	608,198	541,751	585,959	612,537
Boards & Commissions	57,723	65,726	49,704	55,445
General Expenditures	2,267,817	2,048,571	2,262,933	2,607,632
Metra Station	10,997	9,398	7,000	8,200
<b>Total Expenditures</b>	<b>16,005,469</b>	<b>15,654,649</b>	<b>16,788,776</b>	<b>18,375,979</b>
<b>Revenues Over (Under) Expenditures</b>	<b>2,038,408</b>	<b>2,393,088</b>	<b>2,490,873</b>	<b>1,296,328</b>
<b>Other Financing Sources (Uses)</b>				
Operating Transfers In	202,920	204,920	197,450	206,650
Operating Transfers Out	(1,949,463)	(2,035,467)	(669,400)	(653,212)
<b>Total Other Financing</b>	<b>(1,746,543)</b>	<b>(1,830,547)</b>	<b>(471,950)</b>	<b>(446,562)</b>
<b>Rev &amp; Other Sources Over (Under) Expend. &amp; Other Uses</b>	<b>291,850</b>	<b>562,541</b>	<b>2,018,923</b>	<b>849,766</b>
<b>Fund Balance</b>				
<b>Beginning of Year</b>	<b>8,992,159</b>	<b>9,284,009</b>	<b>9,846,550</b>	<b>11,865,473</b>
<b>End of Year</b>	<b>9,284,009</b>	<b>9,846,550</b>	<b>11,865,473</b>	<b>12,715,239</b>

**VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET**

**GENERAL FUND – DETAILED REVENUES**

	<b>Actual 2014</b>	<b>Actual 2015</b>	<b>Projected 2016</b>	<b>Budget 2017</b>
<b>TAXES</b>				
Real Estate Taxes	6,802,522	6,463,189	6,621,919	6,754,357
Road and Bridge Tax	198,362	216,157	205,000	209,100
Corp Pers Prop Repl Tax	272,842	256,736	262,000	260,000
State Income Tax	1,126,213	1,188,094	1,250,000	1,212,500
State Use Tax	206,503	238,272	260,000	275,600
Sales Tax (MROT)	3,812,637	3,971,868	4,100,000	4,141,000
Municipal Utility Electric Tax	631,549	617,873	600,000	600,000
Municipal Natural Gas Tax	479,006	452,546	285,000	400,000
Municipal Utility Comm Tax	461,412	412,576	375,000	360,000
Natural Gas Franchise Tax	18,445	-	-	-
Gas Tax	-	-	372,000	744,000
Auto Rental Leasing Tax	99,086	87,093	145,000	36,250
Parking Tax	160,650	405,456	646,000	600,000
Self-Storage Tax	43,955	45,345	48,000	45,000
Cable TV Franchise Tax	80,935	86,266	62,000	62,000
Motor Vehicle Leasing Tax	43,465	47,440	46,000	12,000
Hotel Room Taxes	1,149,071	1,312,450	1,550,000	1,600,000
	<b>15,586,653</b>	<b>15,081,361</b>	<b>16,827,919</b>	<b>17,311,807</b>
<b>LICENSES and PERMITS</b>				
Business License	139,353	112,984	155,000	155,000
Liquor License	66,714	51,340	55,000	55,000
Contractor License	11,522	27,900	42,000	45,000
Multi-Family Licensing Fee	38,929	38,299	39,500	38,000
Vehicle License	194,754	213,579	201,950	195,950
Dog License	1,879	1,889	1,800	1,850
Building Permits	202,953	202,257	92,000	150,000
Plumbing Permits	5,210	4,230	6,000	7,000
Electrical Permits	9,463	13,962	11,500	12,000
Sign Permits	49	47,970	-	-
Elevator Inspections	100	5,350	3,800	5,000
Zoning Revenue	4,522	-	-	-
Plan Review	58,429	34,162	48,000	-
	<b>738,877</b>	<b>753,922</b>	<b>656,550</b>	<b>664,800</b>

**VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET**

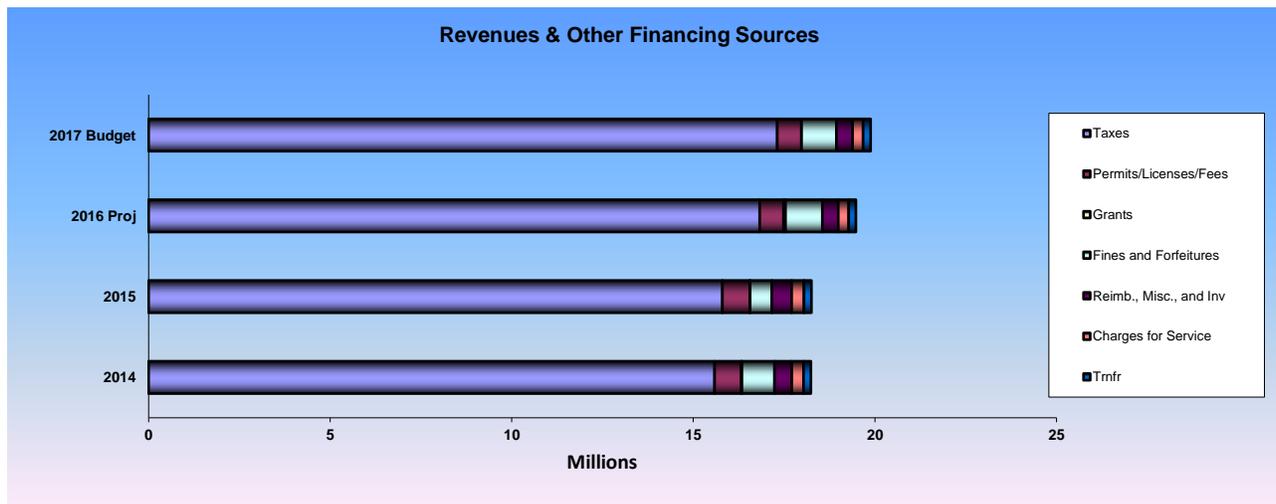
**GENERAL FUND – DETAILED REVENUES**

	Actual 2014	Actual 2015	Projected 2016	Budget 2017
<b>FEDERAL &amp; STATE GRANTS</b>				
Police Training Reimbursement	10,694	1,775	750	1,000
Fire Training Reimbursement	5,740	6,373	-	-
DARE Reimbursement	200	-	3,600	2,500
Misc Federal/State Grants	1,000	1,000	40,000	1,000
	<b>17,634</b>	<b>9,148</b>	<b>54,350</b>	<b>4,500</b>
<b>FINES</b>				
District Court Fines	100,307	119,344	105,000	110,000
Local Fines	769,169	435,428	740,000	750,000
Local Fines – IDROP Program	-	-	150,000	75,000
Fines – DUI	28,387	39,604	20,000	25,000
Housing Court	-	-	80	-
	<b>897,863</b>	<b>594,376</b>	<b>1,015,080</b>	<b>960,000</b>
<b>CHARGES FOR SERVICES</b>				
Police and Fire Test Fees	18,647	6,075	1,500	2,500
EMS Revenue	265,436	292,371	250,000	250,000
Fire Dept. Misc.	2,859	5,044	5,500	4,000
False Alarm Fees	2,450	2,725	500	2,500
Reimbursement – Police	3,044	4,014	1,800	2,500
Police and Fire Reports	3,407	2,820	2,500	2,500
Copies and Codes	54	124	-	-
Alarm Board Fees	25,320	24,990	25,000	25,000
Re-Inspection Fees	2,115	2,350	1,000	2,000
	<b>323,332</b>	<b>340,513</b>	<b>287,800</b>	<b>291,000</b>
<b>INVESTMENT INCOME</b>	<b>10,272</b>	<b>18,446</b>	<b>-</b>	<b>5,000</b>

## VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET

### GENERAL FUND – DETAILED REVENUES

	Actual 2014	Actual 2015	Projected 2016	Budget 2017
<b>REIMBURSEMENTS &amp; MISCELLANEOUS</b>				
Miscellaneous Revenue	79,261	63,870	18,000	20,000
Taxi Cab Coupos	2,395	3,130	2,200	250
Senior Snow Plow/Grass Cut	5,885	33,906	24,000	25,000
Sidewalk Repl Program	439	-	600	500
Metra Station Parking	9,432	9,793	11,500	10,500
Community Events	2,185	1,760	5,000	3,500
Insurance Reimbursements	3,366	64,060	3,650	10,000
Employee Ins Contributions	110,620	120,014	113,000	117,200
Retiree Ins Contributions	138,584	110,256	105,000	110,000
COBRA Ins Contributions	2,324	5,372	15,000	5,000
Sale of Village Prperty	392	3,440	3,000	1,500
Rental Income	110,363	114,370	137,000	135,000
	<b>465,246</b>	<b>529,971</b>	<b>437,950</b>	<b>438,450</b>
<b>TOTAL BEFORE TRANSFERS</b>	<b>18,043,877</b>	<b>18,047,737</b>	<b>19,279,649</b>	<b>19,675,557</b>
<b>OTHER FINANCING SOURCES</b>	202,920	204,920	197,450	206,650
<b>TOTAL REVENUE AND OTHER FINANCING SOURCES</b>	<b>18,246,797</b>	<b>18,252,657</b>	<b>19,477,099</b>	<b>19,882,207</b>

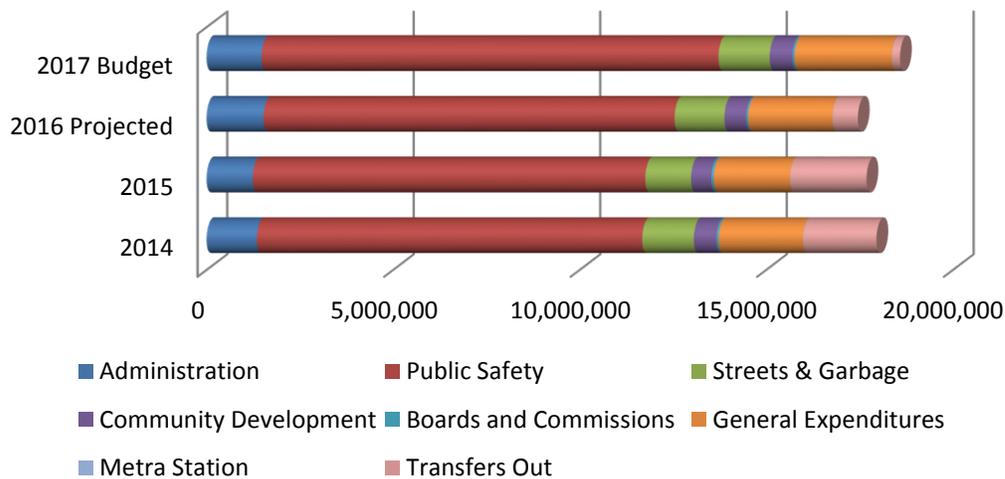


VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET

GENERAL FUND – EXPENDITURES & OTHER FINANCING USES

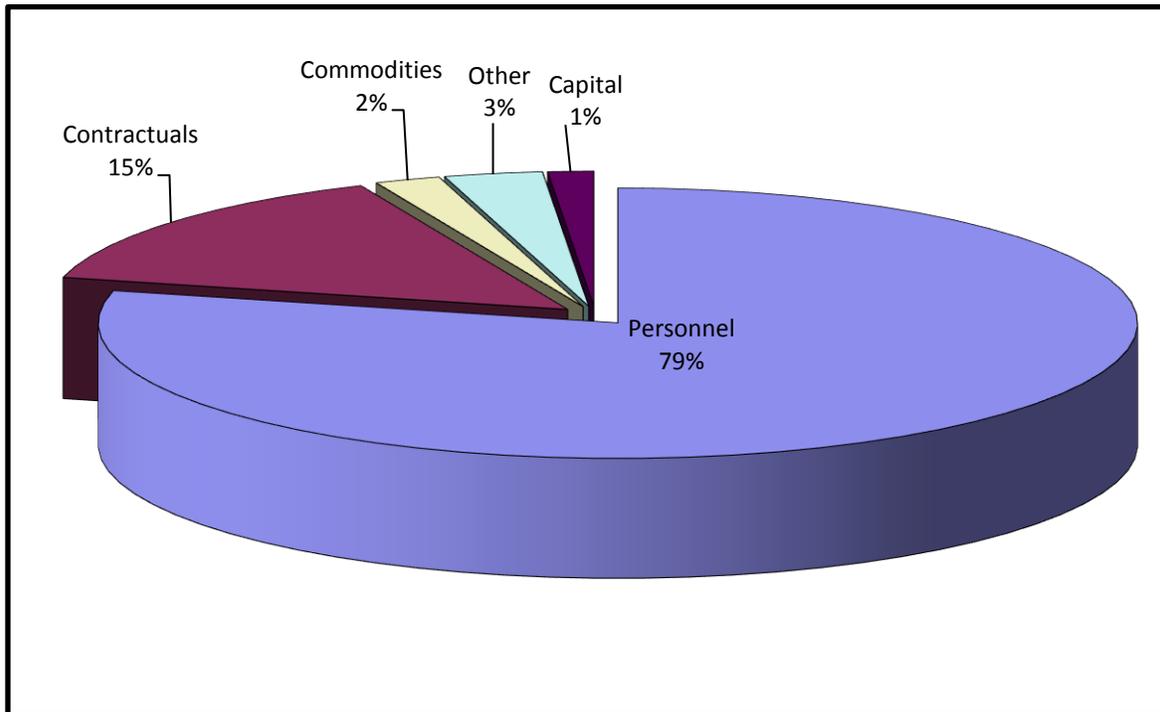
Expenditures By Department	2014 Actual	2015 Actual	2016 Projected	2017 Budget
<b>EXPENDITURES</b>				
Administration	1,347,244	1,236,434	1,526,45	1,472,211
Public Safety	10,331,344	10,524,497	11,020,825	12,251,006
Streets and Garbage	1,382,146	1,228,302	1,335,910	1,372,198
Community Development	608,198	541,751	585,959	612,537
Boards and Commissions	57,723	65,726	49,704	55,445
General Expenditures	2,267,817	2,048,571	2,262,933	2,607,632
Metra Station	10,997	9,398	7,000	8,200
<b>Total Expenditures</b>	<b>16,005,469</b>	<b>15,654,649</b>	<b>16,788,776</b>	<b>18,379,229</b>
<b>Other Financing Sources</b>				
Operating Transfers Out	1,949,463	2,035,467	669,400	653,212
<b>Transfers to Other Funds</b>	<b>1,949,463</b>	<b>2,035,467</b>	<b>669,400</b>	<b>653,212</b>
<b>Expenditures &amp; Other Financing Uses</b>	<b>17,954,932</b>	<b>17,690,116</b>	<b>17,458,176</b>	<b>19,032,441</b>

General Fund Expenditures and Other Financing Uses by Function



**GENERAL FUND – EXPENDITURES BY CATEGORY**

2017 Expenditures	Budget	Pct of Total
Personnel	14,486,201	78.82%
Contractual	2,693,684	14.66%
Commodities	375,450	2.04%
Other	562,550	3.06%
Capital Outlay	261,344	1.42%
<b>Total Expenditures</b>	<b>18,375,979</b>	<b>100.00%</b>



**VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET**



**GENERAL FUND EXPENDITURES BY DEPARTMENT : FY 2014 - FY 2017**

<u>DESCRIPTION</u>	<u>ACTUAL EXPENDITURES</u>		<u>FYE 4/30/16</u>		<u>FYE 4/17</u>
	<u>FYE 14</u>	<u>FYE 15</u>	<u>BUDGET</u>	<u>PROJECTED</u>	<u>REQUEST</u>
Administration	1,347,244	1,236,434	1,324,885	1,526,445	1,472,211
Community Development	608,198	541,751	529,534	585,959	612,537
Police Department	6,033,921	6,225,355	6,185,394	6,504,518	7,228,838
Fire Department	4,297,423	4,299,142	4,456,117	4,516,307	5,022,167
Street Department	731,684	656,869	701,400	704,410	729,198
Board of Police & Fire Comm.	33,849	43,974	35,585	30,256	34,085
Zoning, Planning & Appeals Bd.	14,430	11,993	14,225	12,230	14,100
Health	9,444	9,759	10,520	7,218	7,260
Metra Station	10,997	9,398	9,900	7,000	8,200
Garbage	650,462	571,433	628,600	631,500	643,000
General Expenses	2,267,817	2,048,571	2,585,760	2,262,933	2,607,632
<b>TOTAL EXPENSES</b>	<b>16,005,469</b>	<b>15,654,679</b>	<b>16,481,920</b>	<b>16,788,776</b>	<b>18,379,229</b>

**GENERAL ADMINISTRATION**

***Mission:*** *General Administration, consisting of the Office of the Village President, Villager Manager and Members of the Board of Trustees serves as the legislative and policy-making body of the municipal government with responsibilities for representing the community, enacting Village ordinances and resolutions, appropriating funds for the conduct of Village business and for providing policy direction to the various departments of Village governance.*



Under the direction of the Village Manager, this department is responsible for the management of all governmental operations and provides essential municipal activities, including village management, personnel, and public information. The Village Manager oversees the operations of all Village departments, directs human resource functions and receives direction from and provides recommendations to the Mayor and Board of Trustees. The Village Board of Trustees appoints the Village Manager.

In addition, the Administration Department includes the Finance Office. The Finance Office provides a financial system that preserves and enhances the financial condition of the Village; creates, implements and maintains an effective accounting system and financial reports; and collects all funds due to the Village. The Finance Office prepares the Village's budget documents, the working plan for the operation of the Village. The Board of Trustees determines the final budget document and the allocation of resources it represents.

**Service Description:** The Department of General Administration provides general guidance and management to all Village departments, establishes policy direction and executes policies of the Village Board.

**Goals**

- Establish policy direction for the Village of Schiller Park and all staff members
- Expand opportunities for effective citizen participation
- Promote the Village of Schiller Park through local and state partnerships
- Enhance economic growth and stability of the Village of Schiller Park
- Enhance marketing and community communication efforts
- Enhance educational and recreational opportunities in the community
- Seek opportunities to increase the Village's tax base by attracting office and commercial business development
- Oversee the recruitment, training and retention of the Village's human resource capital
- Ensure adherence to local, state, and federal laws and regulations
- Provide strong financial management and long-range planning to ensure the effective provision of municipal services

**GENERAL ADMINISTRATION**

**Strategies**

- Provide opportunities to promote citizen participation through boards, commissions and public workshops
- Create opportunities for cultural activities and remain an active member of professional associations
- Provide financial assistance to businesses to relocate, expand, or retain for the economic benefit of the Village of Schiller Park

<b>Revenue By Fund Expenditures By Category</b>	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Projected</b>	<b>2017 Budget</b>
Personnel	787,391	779,742	794,005	781,011
Contractual	535,987	440,160	716,350	674,100
Commodities	22,078	15,573	16,090	17,100
Capital Outlay	1,788	959	--	--
<b>Total Expenditures</b>	<b>1,347,244</b>	<b>1,236,434</b>	<b>1,526,445</b>	<b>1,472,211</b>
<b>Total Positions/FTE</b>			<b>9.50</b>	<b>8.50</b>

<b>Work Statistics</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017 est</b>
Village Bond Rating	AA	AA-	AA-	AA
Outstanding Debt per Capita	2,273	2,085	1,936	1,770
Water, sewer, and garbage bills issued	20,570	21,156	19,967	20,564
Checks processed	4,581	4,761	4,906	4,749
Vehicle licenses sold	9,884	10,022	9,997	9,968
Ordinances passed	36	41	44	40
Resolutions passed	20	32	36	29
Liquor licenses issued	40	38	35	38
Village Board Meetings	24	24	24	24
Board of Fire and Police Comm Meetings	12	12	12	12
Health Board meetings	12	12	12	12
Zoning Board of Appeals meetings	12	12	12	12

## VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET

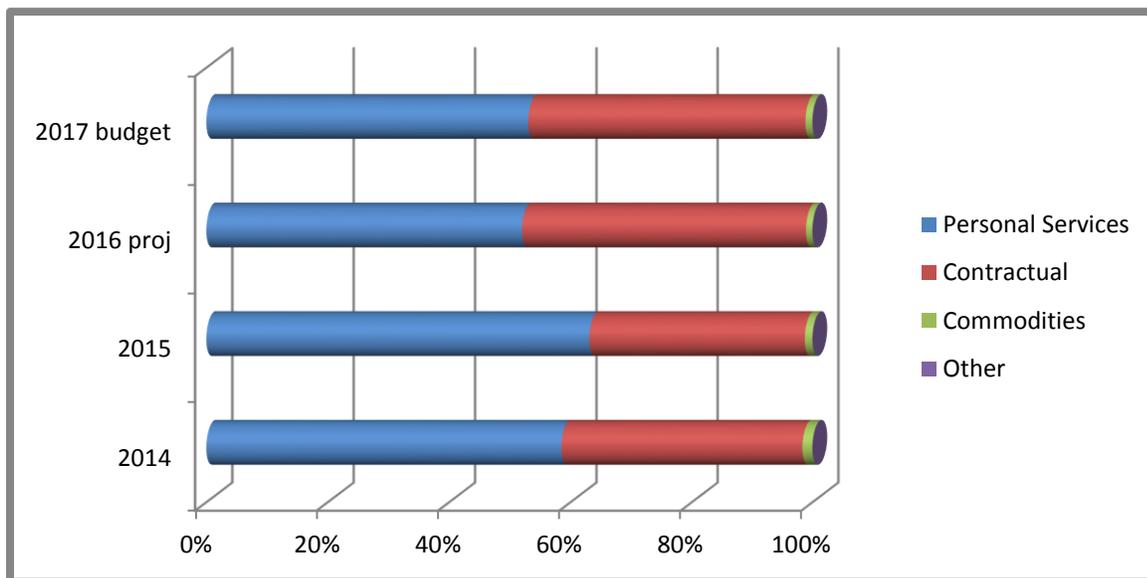
### VILLAGE OF SCHILLER PARK PROPOSED BUDGET FOR FISCAL YEAR ENDING APRIL 30, 2017

ACCT	DESCRIPTION	ACTUAL		FYE 4/30/16		FYE 4/17
		FYE 14	FYE 15	BUDGET	PROJECTED	REQUEST
<b>ADMINISTRATION:</b>						
501	Salaries - Elected Officials	98,031	94,467	95,250	95,250	90,850
511	Regular Salaries	566,592	550,697	594,155	550,000	500,924
512	Overtime	0	227	500	0	0
515	Unused Sick Days	3,917	269	3,000	1,500	1,500
518	Auto Allowance	5,261	4,584	5,400	3,487	5,400
520	Part-time & Temp. Services	16,548	19,856	35,130	18,000	25,962
580	Employee Insurance / Benefits	97,042	109,642	118,800	125,768	156,375
	<b>PERONNEL SERVICES</b>	<b>787,391</b>	<b>779,742</b>	<b>852,235</b>	<b>794,005</b>	<b>781,011</b>
601	Village Attorney	230,258	172,475	130,000	223,000	190,000
603	Contractual Legal Services	8,169	7,976	60,000	12,500	60,000
604	Engineering Services	103,122	22,175	57,000	95,000	100,000
607	Auditing Services	34,343	25,659	27,000	27,000	27,000
619	Other Professional Services	24,499	47,524	25,000	206,000	126,000
619.3	Employee Manual	0	0	0	0	0
623	Maintenance of Buildings	44,937	49,069	44,000	45,000	47,000
624	Maintenance of Grounds	22,743	29,270	30,000	42,000	42,000
625	Senior Bus Program	0	0	4,500	0	10,000
650	Advertising	3,080	2,569	2,500	3,500	3,000
651	Printing and Duplicating	11,048	15,584	12,000	7,600	9,000
652	Copy Machine	6,184	7,889	7,300	6,500	6,500
653	Computer	0	0	0	0	0
654	Programming Services	5,640	13,324	8,000	4,000	3,600
655	Postage	9,953	12,903	13,000	9,500	10,000
660	Training Expenses	1,037	1,210	1,000	2,300	4,000
661	Meeting & Conference Exp.	7,862	5,353	7,000	7,000	10,000
664	Dues & Membership Fees	15,280	15,801	15,500	15,000	15,500
667	Natural Gas	6,181	8,111	6,500	5,500	6,500
670	Codification Services	1,349	3,228	4,000	4,700	4,000
	<b>CONTRACTUAL</b>	<b>535,685</b>	<b>440,120</b>	<b>454,300</b>	<b>716,100</b>	<b>674,100</b>

## VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET

### VILLAGE OF SCHILLER PARK PROPOSED BUDGET FOR FISCAL YEAR ENDING APRIL 30, 2017

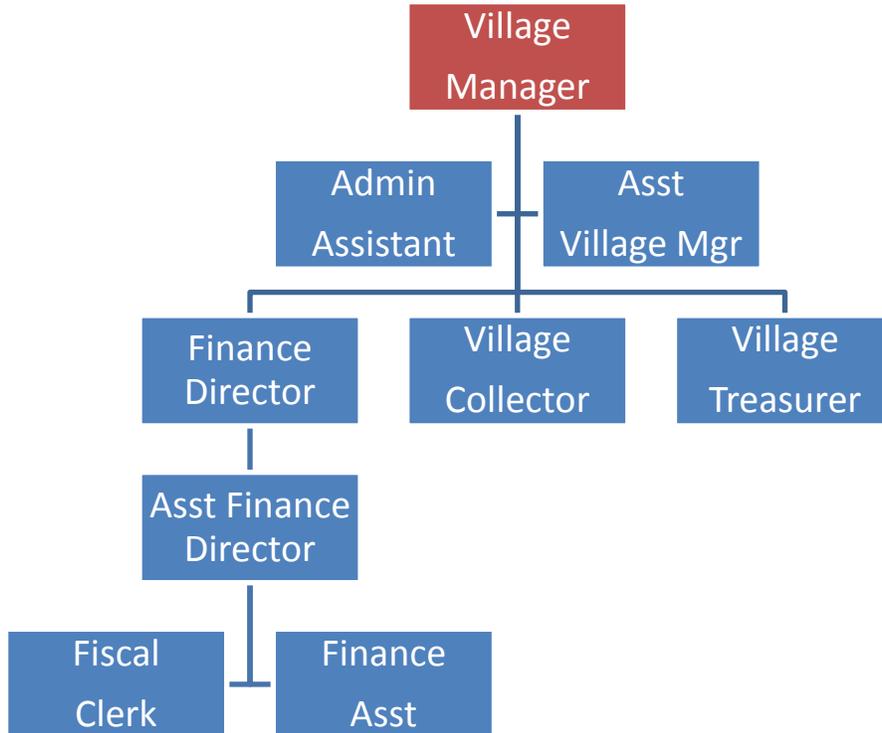
<u>ACCT</u>	<u>DESCRIPTION</u>	<u>ACTUAL</u>		<u>FYE 4/30/16</u>		<u>FYE 4/17</u>
		<u>FYE 14</u>	<u>FYE 15</u>	<u>BUDGET</u>	<u>PROJECTED</u>	<u>REQUEST</u>
<b>ADMINISTRATION:</b>						
701	Publications	93	499	500	565	500
702	Office Supplies	14,424	9,380	9,000	8,500	9,000
747	Janitorial Supplies	4,388	4,326	6,000	6,300	6,000
749	Minor Equip., Tools, & Hdwe.	2,443	605	1,000	0	500
750	Clothing	49	0	500	0	0
751	Safety Eq. & Med. Supplies	42	0	250	0	250
755	Food and Coffee Supplies	639	763	600	725	600
	<b>COMMODITIES</b>	<b>22,078</b>	<b>15,573</b>	<b>17,850</b>	<b>16,090</b>	<b>16,850</b>
805	Recording Fees	302	40	500	250	250
	<b>OTHER CHARGES</b>	<b>302</b>	<b>40</b>	<b>500</b>	<b>250</b>	<b>250</b>
998	Unfound Diff.	1,580	1	0	0	0
	<b>CAPITAL OUTLAY</b>	<b>1,580</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>DEPARTMENTAL TOTAL</b>	<b>1,347,244</b>	<b>1,236,434</b>	<b>1,324,885</b>	<b>1,526,445</b>	<b>1,472,211</b>



**VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET**

**Organizational Chart and Department Positions**

<b>VILLAGE PRESIDENT</b>	<b>VILLAGE CLERK</b>	<b>TRUSTEES</b>
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General Administration	2016	2017
Village Manager	1.00	1.00
Assistant Village Manager	1.00	1.00
Administrative Assistant	1.00	1.00
Village Treasurer	1.00	1.00
Finance Director	1.00	0.00
Assistant Finance Director	0.00	1.00
Finance Assistant	1.00	1.00
Fiscal Clerk	2.00	1.00
Department Secretary	1.00	1.00
Village Collector	0.50	0.50
<b>Full-Time FTE</b>	<b>9.50</b>	<b>8.50</b>

## COMMUNITY DEVELOPMENT

***Mission:*** To promote, enhance and ensure a safe, sanitary and healthy environment for every building in which we live, meet and work, and to promote and enhance strong, stable and healthy neighborhoods throughout the Village of Schiller Park.

The Community Development Department is responsible for administering zoning and building codes to ensure orderly development and redevelopment within the Village. The Community Development Department is divided into two divisions: Planning and Buildings & Safety.

The Planning Division reviews existing and proposed residential and economic projects to ensure consistency with overall development goals and interests of Village residents and business owners. Additionally, the Building & Safety Division staff reviews plans, issues permits and performs the necessary building inspections to adhere to proper construction and design codes. The department is further responsible for health, multi-family housing, and property maintenance inspections to protect the wellbeing of its residents, visitors, and business owners



**Service Description.** The Department of Community Development is responsible for the enforcement of the zoning ordinance while enforcing the various building codes to protect the health, safety, and welfare of all residents. Major responsibilities are mandates by the Village Board adoption and amendments to the zoning ordinance, as well as the adopted building codes. The Department of Community Development:

- Is responsible for the comprehensive review of all building permit applications, permit processing, inspections, and issuing certificates of zoning compliance and certificates of occupancy;
- Staffs the Zoning Board of Appeals for variations, special uses and appeals;
- Schedules hearing requests for planned developments, zoning map and text amendments

## VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET

The **Planning Division** follows the vision and goals set by the Village’s Comprehensive Plan. As individual developments are proposed, staff reviews them to ensure that they meet the guidelines set forth in the plan. To accomplish this, staff coordinates all aspects of the plan review including land use, engineering, landscaping, legal issues, and economic development.

The Planning Division also serves as staff liaison providing information to the Village Board and Commission. Other responsibilities include updating Village map, maintaining and updating the zoning and subdivision ordinances which set the standards for development in the Village, and assisting the public with various planning and zoning questions.

The goals of planning are accomplished through zoning, which is a legal tool consisting of rules that are adopted by the Village Code of Ordinance and designed to control the physical character of buildings and land use in Schiller Park.

The **Building & Safety Division** reviews building plans, issues permits, and provides inspectional services in the Village. The purpose of the division is to ensure that every residential and commercial property complies with all required building, health, and safety codes.

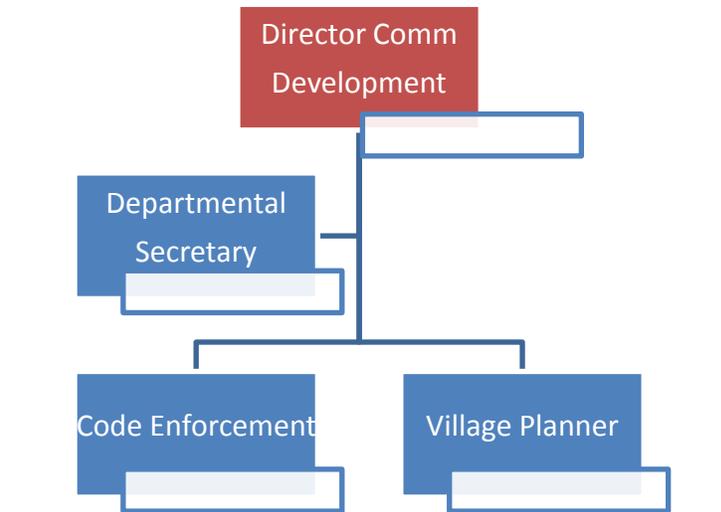
Performance Measures	2014	2015	2016 est	2017 est
Building Permits Issued	379	391	432	401
Inspections	895	760	1,299	985
Plan Reviews	689	950	702	780
Electrical Permits	28	13	30	24
Plumbing Permits	44	29	44	39
Sign Permits	3	21	32	19
Alarm Permits	0	5	5	3
Sprinkler Permits	0	6	7	4
Demo Permits	0	3	8	4
HVAC Permits	0	10	13	8
Code Enforcement Inspections	563	706	825	698

**VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET**

**COMMUNITY DEVELOPMENT**

Revenue By Fund Expenditures By Category	2014 Actual	2013 Actual	2016 Projected	2017 Budget
<b>COMMUNITY DEVELOPMENT</b>				
<b>Personnel</b>	461,056	406,537	426,214	402,687
<b>Contractual Services</b>	132,348	120,498	147,495	192,500
<b>Commodities</b>	13,617	14,284	10,250	12,350
<b>Other</b>	---	---	1,000	2,000
<b>Capital Outlay</b>	1,177	432	1,000	3,000
<b>Total Expenditures</b>	<b>608,198</b>	<b>541,751</b>	<b>585,959</b>	<b>612,537</b>
<b>Total Positions/FTE</b>				

Position Description	2016	2017
Community Development Dir.	1.00	1.00
Building Official	1.00	0.00
Code Enforcement	1.00	1.00
Village Planner	1.00	1.00
Departmental Secretary	1.00	1.00
Part-Time & Temporary FTE	2.50	2.00
<b>Full-Time</b>	<b>7.50</b>	<b>6.00</b>



## VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET

### VILLAGE OF SCHILLER PARK

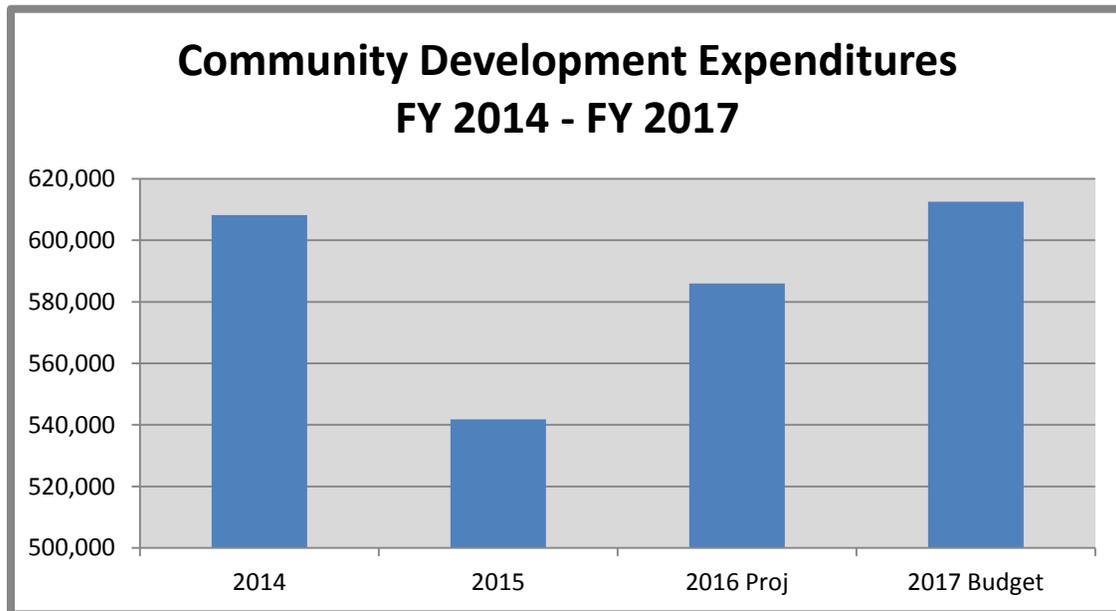
PROPOSED BUDGET FOR FISCAL YEAR ENDING APRIL 30, 2017

ACCT	DESCRIPTION	ACTUAL		FYE 4/30/16		FYE 4/17
		FYE 14	FYE 15	BUDGET	PROJECTED	REQUEST
<b>COMMUNITY DEVELOPMENT:</b>						
511	Regular Salaries	270,574	199,987	198,317	278,847	249,876
512	Overtime	0	0	600	450	500
515	Unused Sick Days	0	0	1,000	0	0
520	Part-time & Temp. Services	143,408	169,602	124,417	102,283	93,571
580	Employee Group Insurance	47,074	36,948	51,500	44,633	58,740
	<b>PERSONNEL SERVICES</b>	<b>461,056</b>	<b>406,537</b>	<b>375,834</b>	<b>426,214</b>	<b>402,687</b>
604	Engineering Services	5,309	9,249	12,000	8,000	0
605	Engineering Services (Reimb)	10,305	2,737	4,000	0	0
606	Planning Consultant Services	0	1,444	2,000	0	0
611	Plan Review Services	35,306	19,321	20,000	6,195	0
612	Elevator Inspections	5,475	8,030	8,000	8,000	9,000
619	Other Professional Services	23,024	15,263	24,000	60,000	114,000
621	Auto Equip. Maintenance	660	3,430	4,000	2,300	4,000
623	Maintenance of Buildings	17,380	17,334	18,500	18,500	18,500
629	Maintenance of Other Equip.	0	56	500	500	500
651	Printing and Duplicating	2,091	1,380	2,000	2,000	2,000
652	Copy Machine	2,265	2,632	2,400	5,000	1,500
653	Programming Services	5,000	7,500	10,000	10,000	10,000
655	Postage	844	312	1,000	800	1,000
660	Training Expenses	2,253	861	2,500	200	3,500
661	Meeting & Conference Exp.	118	6,022	2,000	2,000	2,500
664	Dues & Membership Fees	1,293	1,705	2,000	2,000	2,000
665	Telephone	6,135	7,302	6,000	6,000	6,000
667	Natural Gas	3,783	4,384	4,000	4,000	4,000
679	Rodent Control Services	11,107	11,536	12,000	12,000	14,000
	<b>CONTRACTUAL</b>	<b>132,348</b>	<b>120,498</b>	<b>136,900</b>	<b>147,495</b>	<b>192,500</b>
701	Publications	1,432	1,414	1,500	1,000	1,500
702	Office Supplies	4,458	4,094	3,500	2,500	3,000
705	Gas, Oil & Antifreeze	5,731	5,681	5,500	3,500	4,500
749	Minor Equip., Tools & Hdwe.	783	1,387	1,500	1,500	1,500
750	Clothing	1,077	1,144	1,150	1,150	1,200
751	Safety Eq. & Med. Supplies	0	180	250	200	250
755	Food & Coffee Supplies	136	384	400	400	400
	<b>COMMODITIES</b>	<b>13,617</b>	<b>14,284</b>	<b>13,800</b>	<b>10,250</b>	<b>12,350</b>

## VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET

### VILLAGE OF SCHILLER PARK PROPOSED BUDGET FOR FISCAL YEAR ENDING APRIL 30, 2017

ACCT	DESCRIPTION	ACTUAL		FYE 4/30/16		FYE 4/17
		FYE 14	FYE 15	BUDGET	PROJECTED	REQUEST
873	Business Promotion	0	0	1,000	1,000	2,000
880	Business Sign Replacement Program	0	0	1,000	0	0
	<b>OTHER CHARGES</b>	<b>0</b>	<b>0</b>	<b>2,000</b>	<b>1,000</b>	<b>2,000</b>
925	Office Furniture & Equip.	0	0	0	0	2,000
929	Other Machinery & Equip.	1,177	432	1,000	1,000	1,000
	<b>CAPITAL OUTLAY</b>	<b>1,177</b>	<b>432</b>	<b>1,000</b>	<b>1,000</b>	<b>3,000</b>
	<b>DEPARTMENTAL TOTAL</b>	<b>608,198</b>	<b>541,751</b>	<b>529,534</b>	<b>585,959</b>	<b>612,537</b>



POLICE DEPARTMENT

**Schiller Park Police  
Neighborhood Watch**  
*If You See Something... Say Something*



***Mission:*** The MISSION OF THE Schiller Park Police Department is to perform to the highest standards of ethical conduct while working in cooperation with the community to prevent crime and the fear of crime; to enhance public safety; and to improve the quality of life for the diverse community we serve.

***Service:*** We continuously strive to improve the quality of life for our citizens by seeking out innovative methods to deliver police services as expediently and efficiently as possible, and with individual attention.

***Professionalism:*** We are committed to serving the community with honor and integrity at all times, delivering police services with the highest ethical standards and with the highest standards of proficiency in all that we do.

***Partnership:*** We seek to strengthen relationships and build trust with those we serve in order to identify community problems and develop mutual solutions to improve the quality of life in the community we serve.

***Dedication:*** We pledge to serve the community, upholding the dignity of the law enforcement profession by remaining at the forefront of best police practices and devoting ourselves to training, education and fidelity.

**Patrol Division:** The Patrol Division is the backbone of the Schiller Park Police Department. They are the department's most visible unit, as well as the first line of defense in preventing crime and providing protection. The Patrol Division consists of 20 highly trained officers who are supervised by 4 Sergeants. The Patrol Division provides many police services that include responding to and investigating the following:

- 9-1-1 calls of service
- Traffic crashes
- Day-to-day complaints
- Traffic enforcement
- Preventative/deterrent patrol
- Preliminary criminal.

**Community Policing.** The cornerstone of many changes and improvements in the Police Department of the Village of Schiller Park is the Community Policing Initiative. Community Policing is a proactive strategy that encourages police officers to form partnerships with residents to reduce crime and improve quality of life

## POLICE DEPARTMENT

Programs that support the Community Policing Initiative include:

- Neighborhood Watch
- Bike Patrol
- D.A.R.E Program – Drug Abuse Resistance Education
- Crime Prevention Notices
- Citizen Assisted Radar Enforcement (C.A.R.E)
- Facebook Page

### **Other Community Policing Initiatives**

- Crime Free Housing Program. The Crime Free Rental Housing Program is a unique, three phase certification program for rental properties of all sizes, including single family rental homes. The first phase is completion of a seminar taught by police personnel. The second phase is an inspection of the property. The third phase is a police social with the tenants and management.
- Safe School Initiative
- Warrant Service Team
- St. Baldrick's Foundation
- Cop on Top
- School District 81 Picnic
- National Night Out

**Investigations Division.** The Schiller Park Police Department's Investigations Division consists of four detectives that are selected from sworn departmental personnel of the same rank. The objectives of their investigative efforts are to determine if a crime actually occurred, gather evidence of the crime, identify and arrest the person(s) responsible for criminal acts, recover stolen property, and aid in the prosecution of the arrestee.

**Departmental Training.** The Training Unit is responsible for comprehensive training for all department personnel, as determined by input from the command staff, an annual training needs assessment through the Chief of Police, and regulated by the Illinois Training and Standards Board through the Police Training Act. The Schiller Park Police Department recognizes that training is essential to complete its core mission and public services continues to be a top priority of the department.

### **Goals**

Build positive relationships between the community and law enforcement

Provide quality training for recruits and current officers

Responsibly manage the department's budget and appropriately maintain its capital assets

Enhance the efforts of criminal prosecution through thorough crime scene investigations and documentation

Reduce gang membership and gang activity community-wide through proactive policing strategies

Enhance the visibility of police with school age children and foster positive relationships

**Strategies**

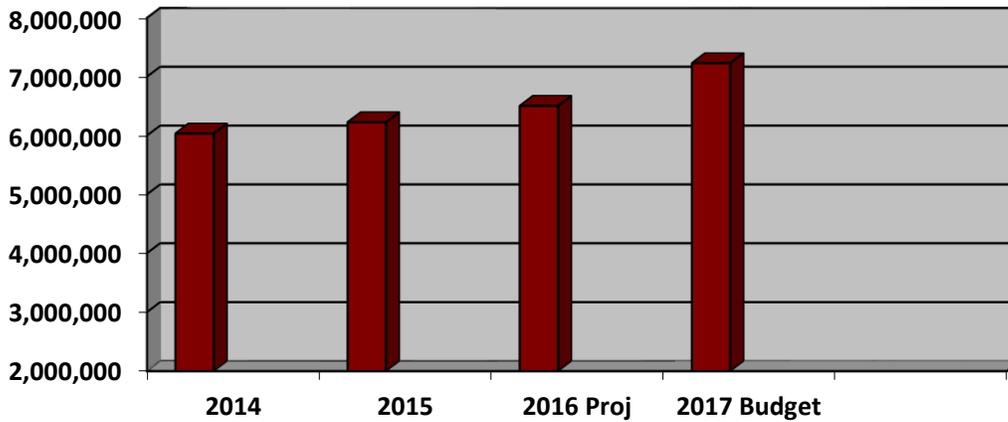
- Enhance the department’s community policing philosophy to increase visibility in the community
- Respond to budget challenges and opportunities facing the community and department
- Manage and coordinate appropriate department resources to provide a safe and secure community
- Seek to recruit, hire, and train a diverse workforce
- Reduce the amount of money spent for court overtime
- Ensure a safe and secure environment for students in Schiller Park Public Schools

<b>Performance Measures</b>	<b><u>2014</u></b>	<b><u>2015</u></b>	<b><u>2016</u></b>	<b><u>2017</u></b>
Calls requesting police services	14,547	15,657	14,475	14,893
Automobile accidents	773	802	849	808
Cases assigned to detective division	340	351	282	324
Criminal arrests	820	619	511	650
Traffic citations	3,699	2,832	1,903	2,811
No. Village Sticker citations issued	1,220	769	557	849
Vehicles impounded – citations issued	392	338	214	315
Parking citations issued	6,059	4,174	3,295	4,509
Compliance tickets issued	338	345	70	251
Overweight vehicle tickets issued	61	39	0	33

VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET

POLICE DEPARTMENT

Revenue By Fund Expenditures By Category	2014 Actual	2015 Actual	2016 Projected	2017 Budget
Personnel	5,611,597	5,764,327	6,126,260	6,821,344
Contractual Services	126,001	157,477	147,500	182,200
Commodities	163,699	158,217	145,100	193,350
Capital Outlay	132,624	145,335	85,658	31,944
<b>Total Expenditures</b>	<b>6,033,921</b>	<b>6,225,355</b>	<b>6,504,518</b>	<b>7,228,858</b>
<b>Uniformed Officers</b>	<b>33.00</b>	<b>33.00</b>	<b>33.00</b>	<b>34.00</b>
<b>Civilian Employees</b>	<b>8.00</b>	<b>8.00</b>	<b>8.0</b>	<b>8.00</b>



## VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET

### VILLAGE OF SCHILLER PARK PROPOSED BUDGET FOR FISCAL YEAR ENDING APRIL 30, 2017

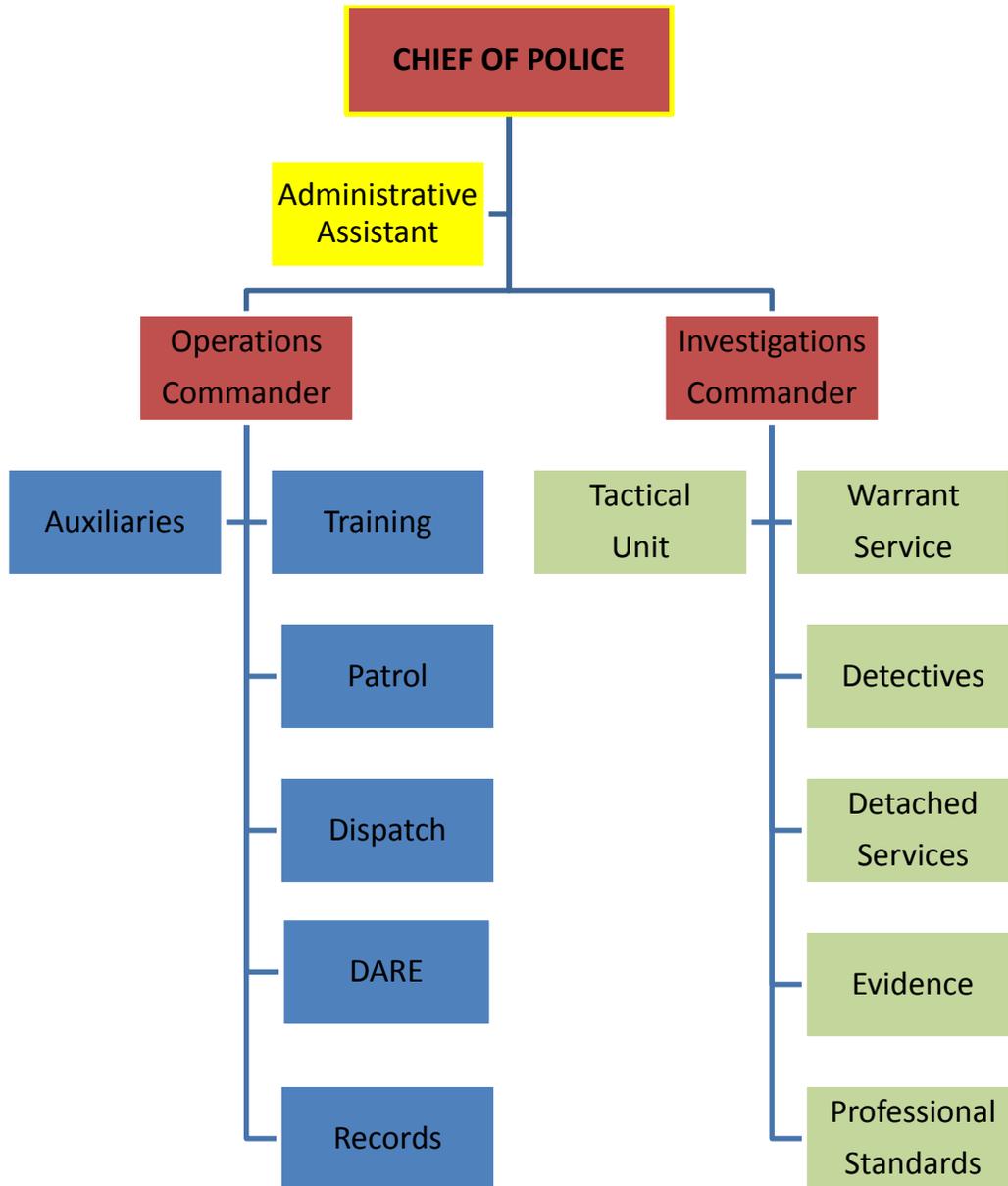
<u>ACCT</u>	<u>DESCRIPTION</u>	<u>ACTUAL</u>		<u>FYE 4/30/16</u>		<u>FYE 4/17</u>
		<u>FYE 14</u>	<u>FYE 15</u>	<u>BUDGET</u>	<u>PROJECTED</u>	<u>REQUEST</u>
<b>POLICE DEPARTMENT</b>						
511	Regular Salaries	3,179,474	3,157,065	3,050,123	3,302,073	3,468,787
512	Overtime	202,727	197,227	200,000	291,000	250,000
514	Extra Duty Pay	35,791	28,860	33,000	28,801	28,801
515	Unused Sick/Personal Days	75,635	90,696	87,000	87,000	90,000
520	Part-time & Temp. Salaries	411,439	399,971	400,000	340,000	400,000
574.1	Pension Contribution	1,087,237	1,175,129	1,253,186	1,367,886	1,681,226
580	Employee Group Insurance	619,294	715,379	733,000	709,500	792,931
	Proposed Additional Officer					109,600
<b>PERSONNEL SERVICES</b>		<b>5,611,597</b>	<b>5,764,327</b>	<b>5,756,309</b>	<b>6,126,260</b>	<b>6,821,344</b>
609	Medical & Hospital Services	480	4,280	6,000	6,000	8,000
619	Other Professional Services	6,939	10,499	10,000	9,000	14,200
620	Office Equipment Maint.	3,614	3,853	4,000	4,000	4,000
621	Auto Equip. Maintenance	22,383	16,163	20,000	20,000	20,000
622	Auto Equipment - Accident	3,776	24,965	14,000	14,000	14,000
625	Communications Maint.	3,511	6,897	10,000	4,000	11,000
629	Maintenance of Other Equip.	2,942	3,595	5,000	3,500	5,000
651	Printing	6,191	1,322	5,000	4,000	6,000
652	Copy Machine	6,318	7,868	8,000	8,000	8,000
653	Computer	4,648	2,000	5,000	5,500	13,500
654	Programming Services	0	258	500	0	0
655	Postage	3,303	881	2,000	2,000	2,500
660	Training Expenses	23,824	18,123	25,000	25,000	25,000
661	Meeting & Conference Exp.	4,246	6,091	6,000	5,000	6,000
664	Dues & Membership Fees	7,370	16,540	9,185	8,500	12,000
665	Telephone	24,616	31,332	28,000	27,000	28,000
671	Testing & Interviewing Fees	0	0	500	0	0
674	Fingerprint Checks	0	32	1,000	0	0
675	Animal Impound Fees	0	1,040	2,000	0	1,000
690	Rental Fees - Equipment	0	0	500	0	1,000
692	Rentals	390	238	1,000	0	0
693	Rental - Shooting Range	1,450	1,500	2,000	2,000	3,000
<b>CONTRACTUAL</b>		<b>126,001</b>	<b>157,477</b>	<b>164,685</b>	<b>147,500</b>	<b>182,200</b>

## VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET

### VILLAGE OF SCHILLER PARK PROPOSED BUDGET FOR FISCAL YEAR ENDING APRIL 30, 2017

ACCT	DESCRIPTION	ACTUAL		FYE 4/30/16		FYE 4/17
		FYE 14	FYE 15	Budget	Projected	REQUEST
701	Publications	39	449	1,000	1,000	1,000
702	Office Supplies	8,772	8,994	10,000	12,000	12,000
704	Photographic Supplies	0	0	500	0	1,350
705	Gas, Oil & Antifreeze	102,044	85,899	105,000	62,000	90,000
746	Ammunition	6,629	9,306	10,500	10,500	21,000
749	Minor Equip., Tools, & Hdwe.	3,081	9,968	7,000	5,500	7,000
750	Clothing	31,503	29,013	37,000	37,000	43,000
751	Safety Eq. & Med. Supplies	743	5,156	4,000	4,000	4,000
755	Food & Coffee Supplies	50	225	500	400	500
755.2	Meals - Prisoners	1,996	2,188	2,500	2,300	2,500
760	Training Supplies	5,566	2,158	5,500	5,000	5,000
761	Crime Prevention Supplies	330	1,601	2,000	2,000	2,500
763	D.A.R.E. Program	2,946	3,260	3,400	3,400	3,500
883	Youth Outreach Services	0	0	500	0	0
COMMODITIES		<b>163,699</b>	<b>158,217</b>	<b>189,400</b>	<b>145,100</b>	<b>193,350</b>
905	Buildings	6,335	1,691	3,500	7,000	10,000
920	Automotive Equipment	71,118	81,247	0	25,158	See Vehicle
921	Communications Equipment	3,088	6,763	9,000	9,000	0
925	Office Furniture & Equipment	1,097	4,617	2,500	2,500	2,500
929	Police Equipment	29,880	31,105	35,000	35,000	15,700
929.1	DUI Prevention Equipment	21,106	19,911	25,000	7,000	3,744
CAPITAL OUTLAY		<b>132,624</b>	<b>145,334</b>	<b>75,000</b>	<b>85,658</b>	<b>31,944</b>
DEPARTMENTAL TOTAL		<b>6,033,921</b>	<b>6,225,355</b>	<b>6,185,394</b>	<b>6,504,518</b>	<b>7,228,838</b>

Schiller Park Police Department  
Organizational Chart



## FIRE DEPARTMENT

***Mission:*** *The mission of the Fire Department is provide the community excellent, proactive fire and life safety services through prevention, education, and protection, delivered with compassion and integrity.*

The Schiller Park Fire Department is dedicated to rapid, reliable, compassionate professional service to the residents, taxpayers, and visitors of the Village of Schiller Park. The Department is committed to emergency medical care, saving lives and protecting property in our community.

All department members, resources and activities are dedicated to providing the highest quality fire suppression, emergency medical care and hazard abatement, together with aggressive code enforcement and effective public education.

The Fire Department will actively participate in our community, serve as role models, and strive to effectively and efficiently utilize all of the necessary resources at our command to provide a service deemed excellent by our community and our members.

### **VISION**

- It is the responsibility of each member to support the mission by subscribing to the following basic core values:
- We recognize that the community is the reason for our presence.
- We value the faith and trust of the community, and continually work to deserve that confidence through our attitude, conduct, and accomplishments.
- The safety of the public is of paramount importance, followed closely by the safety of our members.
- All persons and customers are entitled to our best efforts.
- Honesty, fairness, character and integrity will not be compromised.
- Unity and teamwork are stressed as being to our mutual advantage as individuals and as an organization.
- Members are continually encouraged to improve themselves as individuals and employees.
- The free exchange of ideas is encouraged.
- We will provide professional, courteous, and quality service at all times.

**FIRE DEPARTMENT**

**Schiller Park Fire Department Goals**

- Continued involvement and interaction with the community
- Train more personnel in all the disciplines of technical rescue.
- Certifying more Fire Prevention Inspectors
- Create a Disaster Preparedness Pamphlet for the residents and businesses as well as monthly disaster awareness messages for the village website
- Incorporate an After Incident Survey to residents for their feedback
- To promote company pride, have the members create a company logo for patches and shirts.
- Continue to work diligently to procure grant money to help offset the annual budget for much needed equipment replacement.
- Review and update our current Rules and Regulations

**OPERATIONS DIVISION**

The Schiller Park Fire Department is considered an “All Risk” Fire Department and the Operations Division, which consists of the Fire Chief and Battalion Chiefs Have the overall responsibility for providing the highest level of quality emergency services to the Village of Schiller Park. This division is charged with the responsibility of providing prompt and efficient emergency response to fires, hazardous conditions, rescue, illness, or any other condition where the health, safety and welfare of the public is in peril through constant review of current policy and creation of new policy when deemed necessary.

<u>Response Data</u>		<u>Response By Type</u>	<u>Past 3 Year Average</u>	<u>2015</u>
Average Incidents per day	<b>6</b>	<b>Total Incidents</b>	<b>1,907</b>	<b>1,983</b>
Average emergency response Time	<b>3:53</b>	<b>Fire/Non-EMS</b>	<b>606</b>	<b>844</b>
Avg Non-emergency response time	<b>5:26</b>	<b>EMS Incidents</b>	<b>1,061</b>	<b>1,139</b>
Average Total Incident Time	<b>29:30</b>			

**FIRE DEPARTMENT**

**FIRE PREVENTION/CODE ENFORCEMENT**

The Fire Prevention Bureau (FPB) annually conducts a commercial fire prevention inspection program. Through inspection, plan review and code enforcement, the department’s goals are to maintain a safe living, shopping, and work environment for the residents, employees and patrons of the village. In 2015 the department implemented a new computerized records management system to enhance both fire prevention and code enforcement activities.



<u>Activity</u>	<u>2015</u>
<u>New Inspections</u>	<u>404</u>
<u>Re-Inspections</u>	<u>537</u>
<u>Plan Reviews</u>	<u>17</u>
<u>Acceptance tests</u>	<u>11</u>

**TRAINING**

In 2015, the Illinois Office of the State Fire Marshall (OSFM) awarded 48 certifications to Schiller Park Fire Department personnel with completion of various firefighter and fire officer courses. Members averaged well beyond 225 hours of training for the year on a wide range of subjects through both in-house and outside training. Company officers, shift instructors and members of the Training Division contributed significantly to the successful administration and implementation of the Department’s training program.

<b>Training Hours By Activity</b>	<b>3 Year Average</b>	<b>2015</b>
<b>Number of Sworn Members</b>	28	28
<b>Avg Annual hours of Training/Sworn Member</b>	200	225
<b>Emergency Medical Services Avg per member</b>	30	30
<b>Fire Apparatus Engineer Avg per member</b>	20	25
<b>Firefighter II/Basic Average per member</b>	100	100
<b>Hazardous Materials Average per member</b>	150	160
<b>Technical Rescue Average per member</b>	10	10

**FIRE DEPARTMENT**

**EMERGENCY MEDICAL SERVICES**

In 2015 the Schiller Park Fire Department responded to 1,139 Emergency Medical Service and rescue Incidents. During those incidents, 1361 patients were attended to, with 896 of them being transported to the hospital. Additionally, services were provided 13 times for invalid or occupant assists.

The focus of emergency Medical Services is to provide and promote the continued development of an optimal system of emergency medical and trauma care, which provides the best possible patient outcome and to continually improve public health in the community of Schiller Park

EMS Activity	3 Year Average	2015
EMS Responses	<b>1,264</b>	<b>1,139</b>
Patients	<b>n/a</b>	<b>1,361</b>
ALS Transports	<b>577</b>	<b>588</b>
BLS Transports	<b>295</b>	<b>308</b>
Non-Transport	<b>n/a</b>	<b>339</b>
Average Responses per day	<b>3:46</b>	<b>4</b>

**OTHER DEPARTMENT OPERATIONS**

- **Hazardous Materials Team**
- **Technical rescue Team**
- **Fire Investigation Team**
- **Emergency Management**
- **Public Education**
- **Fire Suppression**
- **Code Enforcement**
- **Disaster Management**

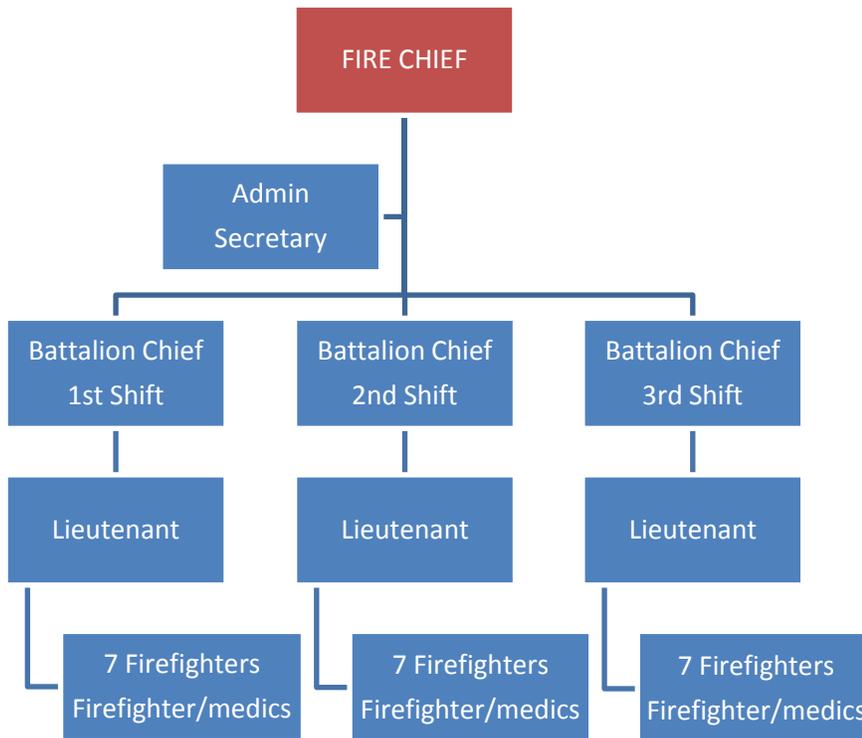


**FIRE DEPARTMENT**

**Public Education.** The Schiller Park Fire Department is committed to the education of residents to help insure their safety. Our public education program encompasses all aspects of total life safety and includes:

- Station Tours
- Pre-Fire Planning Programs for Business and Industry
- CPR Classes
- Block Party Visits
- School Fire Educations Programs
- Seniors Fire Education Programs
- Industrial Fire Education Programs
- Fire Extinguisher Training

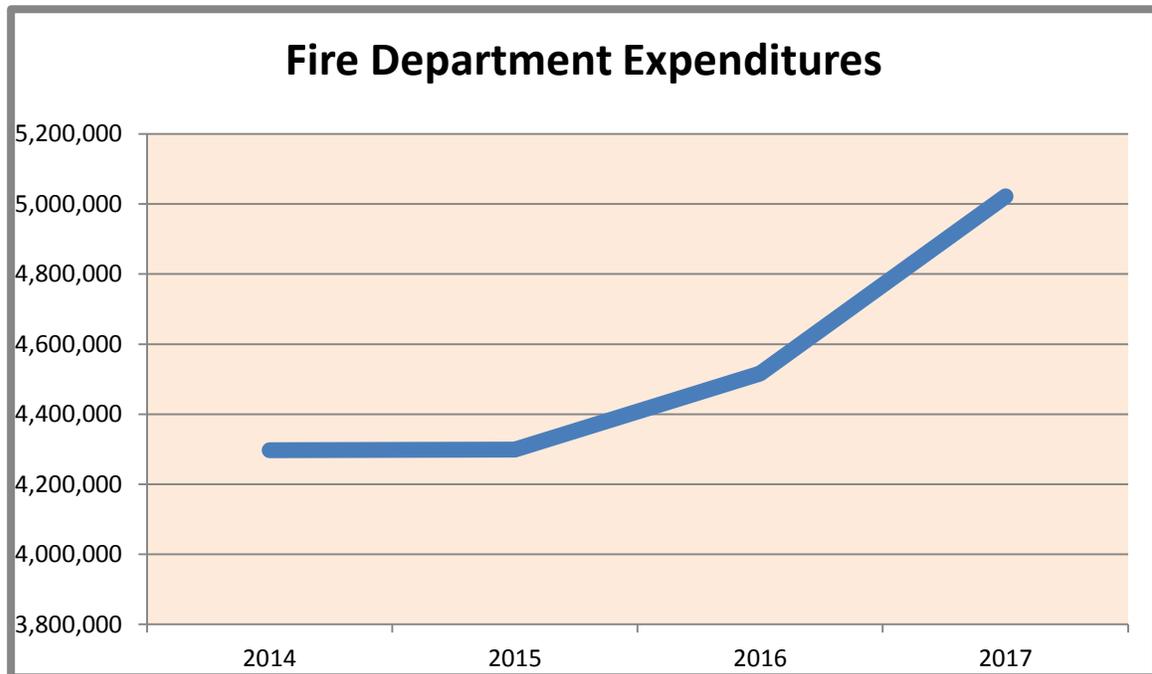
Position Description	2016	2017
Fire Chief	1.00	1.00
Battalion Chief	3.00	3.00
Lieutenant	3.00	3.00
Firefighters/medics	21.00	21.00
Administrative Secretary	1.00	1.00
Sworn Personnel	28.00	28.00
Civilians	1.00	1.00



VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET

**FIRE DEPARTMENT**

Expenditures By Category	2014 Actual	2015 Actual	2016 Projected	2017 Budget
<b>FIRE DEPARTMENT</b>				
<b>Salaries</b>	4,030,276	3,985,682	4,287,847	4,584,737
<b>Contractual Services</b>	125,838	142,395	96,110	165,430
<b>Commodities</b>	86,591	96,857	82,850	103,500
<b>Other</b>	11,135	15,483	10,000	19,000
<b>Capital Outlay</b>	43,583	58,725	39,500	149,500
<b>Total Expenditures</b>	<b>4,297,423</b>	<b>4,299,142</b>	<b>4,516,307</b>	<b>5,022,167</b>
<b>Total Positions/FTE Fire Pers</b>	<b>28.00</b>	<b>28.00</b>	<b>28.00</b>	<b>28.00</b>
<b>FTE Civilians</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>



## VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET

### VILLAGE OF SCHILLER PARK PROPOSED BUDGET FOR FISCAL YEAR ENDING APRIL 30, 2017

ACCT	DESCRIPTION	ACTUAL		FYE 4/30/16		FYE 4/17
		FYE 14	FYE 15	BUDGET	PROJECTED	REQUEST
<b>FIRE DEPARTMENT</b>						
511	Regular Salaries	2,228,400	2,211,821	2,261,000	2,305,610	2,423,388
512	Overtime	393,967	295,327	290,000	317,000	301,000
514	Extra Duty Pay	3,544	3,408	3,637	5,000	16,250
515	Unused Sick Days	22,543	19,160	22,450	20,500	22,500
520	Part-time & Temp. Services	167,235	162,740	169,000	158,005	163,150
574.2	Pension Contributions	808,861	834,885	953,230	1,024,530	1,160,093
580	Employee Group Insurance	405,726	458,341	425,000	457,202	498,356
	<b>PERSONNEL SERVICES</b>	<b>4,030,276</b>	<b>3,985,682</b>	<b>4,124,317</b>	<b>4,287,847</b>	<b>4,584,737</b>
609	Medical & Hospital Services	1,905	2,492	5,000	1,500	3,000
619	Other Professional Services	1,350	500	4,000	1,000	12,500
621	Auto Equipment Maintenance	54,121	57,989	51,000	27,900	51,000
622	Auto Equipment - Accident	1,197	5,126	5,000	1,000	5,000
623	Maintenance of Buildings	2,797	263	1,200	1,500	3,000
625	Communications Eq. Maint.	1,821	769	1,500	500	1,500
629	Maint. of Other Equip.	2,892	7,088	6,000	6,000	8,500
651	Printing and Duplicating	965	785	1,200	300	2,000
652	Copy Machine	2,061	2,029	2,000	1,800	2,000
653	Computer	849	2,090	3,500	2,500	3,500
654	Software / Programming	1,433	1,498	2,000	0	2,000
655	Postage	1,342	459	900	1,010	1,000
660	Training Expenses	32,010	40,316	41,200	32,000	43,000
661	Meeting & Conference Exp.	8,571	6,828	8,870	7,000	12,130
664	Dues & Membership Fees	6,113	4,814	5,930	2,500	5,500
665	Telephone	5,239	8,554	8,500	8,400	8,500
667	Natural Gas	1,172	795	1,300	1,200	1,300
	<b>CONTRACTUAL</b>	<b>125,838</b>	<b>142,395</b>	<b>149,100</b>	<b>96,110</b>	<b>165,430</b>
701	Publications	1,232	1,354	1,400	0	1,400
702	Office Supplies	4,551	2,556	4,200	4,200	4,200
705	Gas, Oil, and Anti-Freeze	29,126	18,366	20,000	16,000	19,000
745	Chemicals	492	1,996	1,400	0	1,400
747	Janitorial Supplies	1,447	1,849	1,800	2,500	2,500
749	Minor Equip., Tools, & Hdwe.	818	509	1,000	600	1,000
750	Clothing	22,024	27,759	25,800	24,200	26,600
751	Safety Equipment	10,649	32,492	28,900	26,100	28,500
752	Medical Supplies	1,062	2,961	2,500	500	2,500

## VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET

755	Food and Coffee Services	1,435	1,177	1,500	1,500	1,500
760	Training Supplies	7,231	424	8,500	5,250	9,000
762	Fire Prevention Supplies	2,246	449	1,500	800	1,500
797	Furnishings - Fire Station	4,278	4,965	4,400	1,200	4,400
<b>COMMODITIES</b>		<b>86,591</b>	<b>96,857</b>	<b>102,900</b>	<b>82,850</b>	<b>103,500</b>
843	Public Education Services	2,407	4,067	6,000	5,000	6,000
862	Infection Control Program	3,018	1,745	2,500	0	2,500
892	Hazardous Mat'l Program	2,200	2,200	2,500	0	2,500
892.1	Specialized Rescue Equip.	0	554	900	0	3,000
893	MABAS - Comm. Service	3,510	6,917	3,800	5,000	5,000
<b>OTHER</b>		<b>11,135</b>	<b>15,483</b>	<b>15,700</b>	<b>10,000</b>	<b>19,000</b>
905	Buildings	2,169	11,295	13,000	10,000	15,000
921	Communications Equipment	1734	1975	2000	2000	12,000
925	Office Furniture & Equip.	0	0	20,000	11,000	0
929	Other Equip. & Machinery	39,680	45,455	29,100	16,500	122,500
<b>CAPITAL OUTLAY</b>		<b>43,583</b>	<b>58,725</b>	<b>64,100</b>	<b>39,500</b>	<b>149,500</b>
<b>DEPARTMENTAL TOTAL</b>		<b>4,297,423</b>	<b>4,299,142</b>	<b>4,456,117</b>	<b>4,516,307</b>	<b>5,022,167</b>

<b>Work Statistics</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>
Fire service calls	218	240	200	219
EMS service calls	1,100	1,322	1,188	1,203
% response time 6 minutes or less (goal of 98%)	100%	100%	100%	100%
Mutual aid given	54	43	64	54
Mutual aid received	44	43	54	47
% of operational personnel meeting minimum training standards	100%	100%	100%	100%
Ambulance 461 responses	83	90	15	25
Ambulance 462 responses	257	256	267	260
Ambulance 463 responses	735	957	1,076	986
Squad 453 responses	268	289	352	303
Engine 455 responses	1,410	1,372	1,248	1,343
Battalion 451 responses	458	471	410	446
Ladder tower 454 responses	286	251	236	258
Fire prevention inspections	382	397	404	394
Fire prevention re-inspections	450	500	508	486

**HIGHWAY & STREETS  
PUBLIC WORKS**

The Village of Schiller Park's Public Works Department maintains, rehabilitates, and improves the Village's water system and sanitary and storm sewer system. The Department also provides the following services:

Parkway Tree Trimming  
Tree Branch Collection and Chipping  
Snow Plowing  
Street Sweeping

**Street Cleaning**

***Mission:*** *To provide clean and environmentally safe streets and public rights-of-way.*

All paved streets and alleys in the Village are cleaned once each week throughout the year, unless impeded by accumulated snow and ice. All streets posted with alternative parking signs are cleaned on a schedule established by the Village Board. Areas of high usage, such as business districts, are swept as needed as part of, regularly scheduled routes. Sidewalks in business districts, parking lots and viaducts are cleaned with hand equipment by a permanent crew.

**Snow and Ice Control**

***Mission:*** *To provide safe and efficient mobility for citizens and commerce during winter weather conditions, while prolonging the service life of the infrastructure.*

**Ice and Snow Removal**

Salt is spread on streets to prevent any accumulation of ice or minor amounts of snow. Streets are plowed to remove accumulations of snow of more than two inches in order to provide safe travel. Personnel involved in ice and snow control operations perform basic street maintenance throughout the year.

The Village's snow removal **GOALS** are as follows:

- To clear primary snow routes within twelve hours
- To clear the center lane of residential streets within twenty-four hours
- To clean sidewalks in the Village business area within forty-eight hours
- To remove snow from all municipal parking lots with forty-eight hours after the initial snowfall.

**VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET**

**Forestry: Parkway Tree Trimming and Tree Branch Collection and Chipping**

Maintenance of all trees, shrubs and planting features in Village right-of-ways and retention areas; treatment and maintenance of trees that are infested with various diseases; inspection, grooming, trimming and removal, as needed, of all forestry that is the responsibility of the Village; mowing and turf care of all large fields, retention areas, wells, Municipal Building grounds, and the right-of-ways under jurisdiction; commuter parking complex turf, trees, shrub and planting feature maintenance; tree planting programs; removing snow and salting at Municipal Building and Commuter Lot walkways and parking lots; repairs and maintenance of Forestry Department non-licensed equipment; rodent control, including baiting of fields, vacant lots, and problem breeding areas; resident assistance, answering questions and being helpful, regarding trees, shrubs and turf, residential assistance with recycling; creek bank mowing/maintenance; landscape planning; upgrades and reviews; assisting other departments with priority projects; Banner Program- banners and maintenance.

<b>Performance Measures/Workloads</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>
Streets swept (in miles)	704	704	704	704
Debris removed ( in cubic yards)	187	214	202	201
Pre-mix patching material used (in tons)	85	73	78	79
Snow and ice control (man hours)	105	148	102	118
Rock salt used (in tons)	875	850	800	842
Trees removed	9	5	9	8
Trees trimmed	18	15	24	20
Mowing (square feet)	25,000	25,000	25,000	25,000
Animal control traps set	30	29	32	30

<b>Expenditures By Category</b>	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Projected</b>	<b>2017 Budget</b>
<b>PUBLIC WORKS</b>				
Personnel	483,211	430,807	494,500	473,098
Contractual	187,984	184,653	150,410	177,900
Commodities	50,471	39,953	41,500	47,300
Capital Outlay	10,018	1,456	18,000	30,900
<b>Total Expenditures</b>	<b>731,684</b>	<b>656,869</b>	<b>704,410</b>	<b>729,198</b>
Full-time	<b>4.50</b>	<b>4.50</b>	<b>4.50</b>	<b>4.50</b>

**HIGHWAY & STREETS  
PUBLIC WORKS**

**2016– 17 Objectives**

**ADMINISTRATION**

- Communicate Public Works’ services, programs, policies, and procedures to citizens, the general public, and the media.
- Coordinate the activities of street cleaning, snow and ice removal, forestry
- Manage the department’s budget

**STREET CLEANING**

- Address the cleanliness of Schiller Park streets and alleyways through street sweeping operations, neighborhood cleanups, litter pickup, alley cleanups, and graffiti removal
- Expand use of technology to manage workflow, monitor assets and track equipment
- Implement sustainable practices of recycling street sweeper brooms and establish an effective and efficient replacement program for sweepers

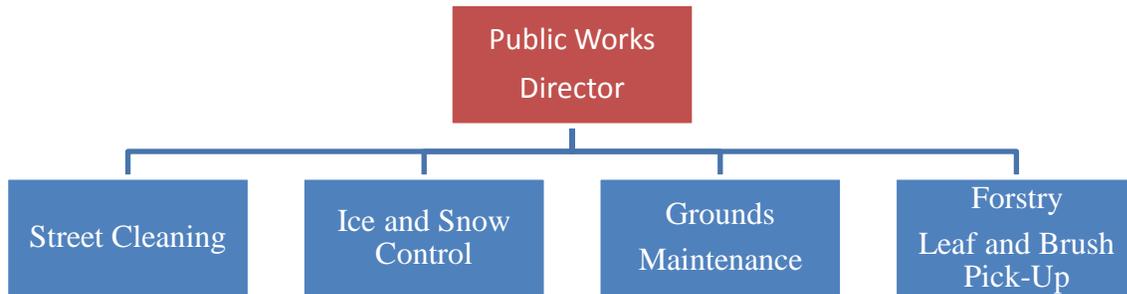
**SNOW AND ICE REMOVAL**

- Ensure crews respond to emergency situations in a timely fashion
- Conduct annual training sessions for inexperienced snow and ice personnel
- Apply anti-icing chemicals to bridges and selected streets prior to freezing
- Complete snow and ice removal on primary routes to a near bare pavement within 8 hours of cessation of the storm

Positions	2012	2013	2014	2015
<b>Public Works Director</b>	0.50	0.50	0.50	0.50
<b>Foreman</b>	1.00	1.00	1.00	1.00
<b>Maintenance Worker</b>	2.00	2.00	2.00	2.00
<b>Mechanic</b>	1.00	1.00	1.00	1.00
Full-Time FTE	<b>4.50</b>	<b>4.50</b>	<b>4.50</b>	<b>4.50</b>



**Organizational Chart and Position Description**



## VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET

### VILLAGE OF SCHILLER PARK PROPOSED BUDGET FOR FISCAL YEAR ENDING APRIL 30, 2017

ACCT	DESCRIPTION	ACTUAL		FYE 4/30/16		FYE 4/17
		FYE 14	FYE 15	BUDGET	PROJECTED	REQUEST
<b>STREET DEPARTMENT:</b>						
511	Regular Salaries	291,530	256,562	290,000	326,000	300,218
512	Overtime	31,938	23,850	25,000	23,000	26,000
515	Unused Sick Days	894	1,802	1,500	1,500	1,500
520	Part-Time & Temp. Salaries	80,472	74,013	70,000	70,000	62,500
580	Employees Group Insurance	78,377	74,580	75,000	74,000	82,880
<b>PERSONNEL SERVICES</b>		<b>483,211</b>	<b>430,807</b>	<b>461,500</b>	<b>494,500</b>	<b>473,098</b>
621	Auto Equipment Maint.	15,482	26,107	20,000	16,000	20,000
622	Auto – Accident	1,551	0	0	0	2,500
623	Maintenance of Buildings	8,569	6,008	10,000	10,000	10,000
624	Maintenance of Grounds	0	0	5,000	0	0
625	Communications Eq. Maint.	0	0	0	500	500
629	Maintenance of Other Equip.	7,998	8,950	7,500	4,500	6,500
630	Services to Maintain Streets	53,219	49,275	0	12,000	10,000
631	Services to Maint. Sidewalks	37,595	25,985	50,000	63,000	60,000
633	Street Lights – Accident	20,186	16,755	5,000	14,000	15,000
636	Services to Maintain Trees	33,465	35,190	35,000	22,000	35,000
638	Tree Planting	0	0	0	0	7,500
649	Clock Tower Park Maint.	0	178	0	0	0
653	Computer - Misc.	0	0	0	0	0
654	Computer - Programs, Software	0	314	0	0	0
660	Training Expenses	0	825	1,000	2,000	2,500
661	Meeting & Conf. Expenses	107	0	200	10	200
664	Dues and Memberships	40	371	300	500	500
665	Telephone	1,996	2,096	1,600	2,700	2,700
667	Natural Gas	3,486	4,369	3,300	2,200	3,000
690	Rental – Equipment	4,290	8,230	10,000	1,000	2,000
<b>CONTRACTUAL</b>		<b>187,984</b>	<b>184,653</b>	<b>148,900</b>	<b>150,410</b>	<b>177,900</b>

## VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET

### VILLAGE OF SCHILLER PARK PROPOSED BUDGET FOR FISCAL YEAR ENDING APRIL 30, 2017

ACCT	DESCRIPTION	ACTUAL		FYE 4/30/16		FYE 4/17
		FYE 14	FYE 15	BUDGET	PROJECTED	REQUEST
<b>STREET DEPARTMENT:</b>						
701	Publications	0	0	100	0	0
702	Office Supplies	830	880	900	800	900
705	Gas, Oil and Anti-Freeze	19,752	17,732	21,000	16,000	18,000
730	Materials to Maintain Streets	16,191	7,015	0	6,000	8,000
736	Horticultural Supplies	1,840	3,723	2,000	4,000	6,000
745	Chemicals	(179)	0	0	0	0
747	Janitorial Supplies	801	2,243	1,000	1,400	1,200
749	Minor Equip., Tools, Hdwe.	7,167	2,423	5,000	5,000	5,000
750	Clothing	2,991	4,062	4,000	6,000	6,000
751	Safety Eq. & Med. Supplies	1,046	1,668	1,000	2,000	2,000
755	Food & Coffee Supplies	32	207	200	300	200
<b>COMMODITIES</b>		<b>50,471</b>	<b>39,953</b>	<b>35,200</b>	<b>41,500</b>	<b>47,300</b>
905	Buildings	0	0	0	0	0
921	Communications Equipment	0	0	1,800	0	1,800
925	Office Machinery & Equipment	0	0	0	0	0
929	Other Machinery & Equip.	10,018	1,456	18,500	18,000	29,100
<b>CAPITAL OUTLAY</b>		<b>10,018</b>	<b>1,456</b>	<b>20,300</b>	<b>18,000</b>	<b>30,900</b>
<b>DEPARTMENTAL TOTAL</b>		<b>731,684</b>	<b>656,869</b>	<b>665,900</b>	<b>704,410</b>	<b>729,198</b>

## FIRE and POLICE COMMISSION

***Mission:*** *To foster professionalism in public safety through recruitment, testing, and promotions of sworn firefighters and police officers in the Village of Schiller Park.*

**Service Description:** The purpose of the Board of Fire and Police Commissioners is to hire sworn firefighters and police officers for the Schiller Park Fire and Police Departments, to promote members of these departments as vacancies arise, to conduct hearings, and to discipline or discharge members of these departments when warranted.

The goals of the Village of Schiller Park Board of Fire and Police Commissioners are to hire highly qualified sworn personnel for the Schiller Park Fire and Police Departments, ensure that employment opportunities exist for minorities and women in these departments, promote in a fair and equitable manner members of these departments who are most qualified to hold managerial positions, and to conduct hearings in a fair and impartial manner when called upon to do so.

### **2015-16 Accomplishments**

Conducted firefighter recruitment: posting, advertising, accepting applications, administering written examinations, psychological testing, individual interviews;

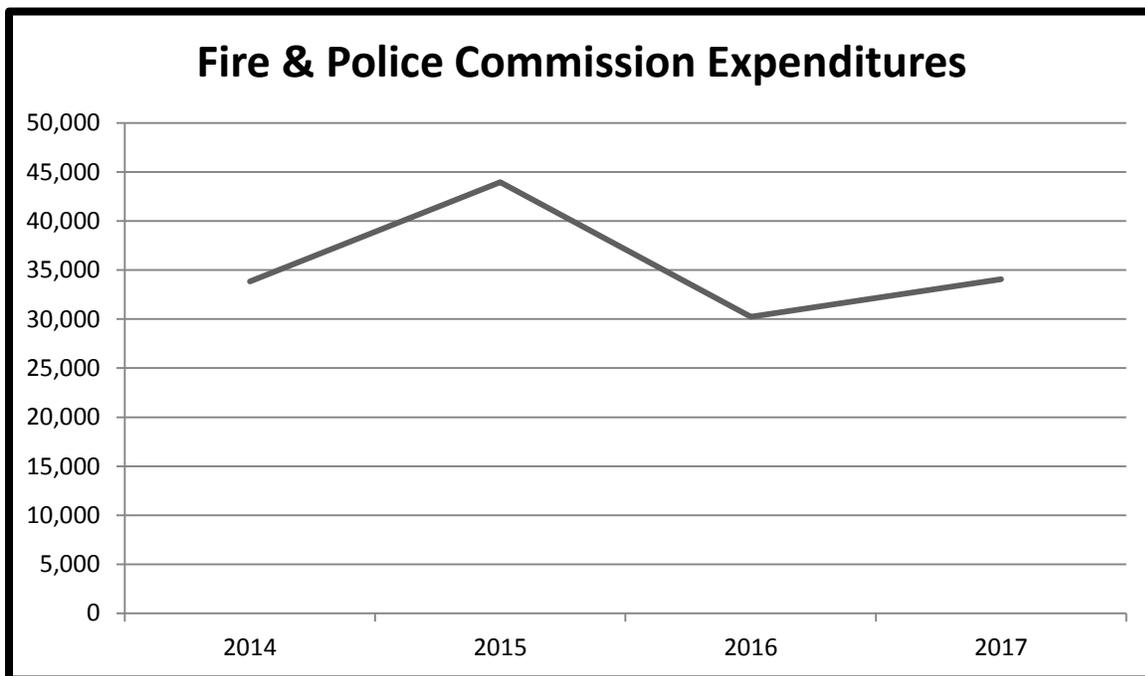
Conducted disciplinary/termination hearings for fire department and police department sworn

### **Strategies**

- Recruit, Test, and Hire Firefighters and Police Officers as Vacancies Occur to Ensure Adequate Public Safety Coverage
- Ensure Professional Leadership Through Promotional Examinations and Interviews of Eligible Personnel
- Adhere to all rules and regulations of Village Ordinances and Rules for the Conduct of Fire and Police Commissions

**FIRE and POLICE COMMISSION**

Expenditures By Category	2014 Actual	2015 Actual	2016 Projected	2017 Budget
<b>POLICE &amp; FIRE COMM</b>				
<b>Personnel</b>	20,170	19,970	20,035	19,970
<b>Contractual Services</b>	13,251	23,984	10,216	14,115
<b>Commodities</b>	428	20	-	-
<b>Other</b>	-	-	-	-
<b>Total Expenditures</b>	<b>33,849</b>	<b>43,974</b>	<b>30,256</b>	<b>34,085</b>
<b>Total Positions/FTE</b>	Board	Board	Board	Board



## VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET

### VILLAGE OF SCHILLER PARK PROPOSED BUDGET FOR FISCAL YEAR ENDING APRIL 30, 2017

ACCT	DESCRIPTION	ACTUAL		FYE 4/30/16		FYE 4/17
		FYE 14	FYE 15	BUDGET	PROJECTED	REQUEST
<b>BOARD OF FIRE &amp; POLICE COMMISSIONERS:</b>						
502	Salaries - Boards & Comm.	15,710	15,710	15,710	15,710	15,710
520	Part-Time & Temp. Salaries	4,460	4,260	4,260	4,325	4,260
	<b>PERSONNEL SERVICES</b>	<b>20,170</b>	<b>19,970</b>	<b>19,970</b>	<b>20,035</b>	<b>19,970</b>
603	Contractual Legal Services	500	0	150	0	150
609	Medical & Hospital Services	830	1,458	1,500	500	1,500
650	Advertising	2,574	5,238	3,000	3,000	3,000
655	Postage	67	28	50	40	50
661	Meeting & Conference Exp.	79	0	0	411	500
664	Dues and Memberships	754	765	765	765	765
665	Telephone	142	156	150	500	150
671	Testing & Interviewing Fees	8,305	16,339	10,000	5,000	8,000
677	Court Reporter	0	20	0	0	0
	<b>CONTRACTUAL</b>	<b>13,251</b>	<b>24,004</b>	<b>15,615</b>	<b>10,216</b>	<b>14,115</b>
702	Office Supplies	428	0	0	5	0
	<b>COMMODITIES</b>	<b>428</b>	<b>0</b>	<b>0</b>	<b>5</b>	<b>0</b>
	<b>DEPARTMENTAL TOTAL</b>	<b>33,849</b>	<b>43,974</b>	<b>35,585</b>	<b>30,256</b>	<b>34,085</b>

ZONING, PLANNING and APPEALS COMMISSION

Expenditures By Category	2014 Actual	2015 Actual	2016 Projected	2017 Budget
<b>Zoning, Planning &amp; Appeals</b>				
<b>Personnel</b>	12,230	11,928	12,230	12,230
<b>Contractual</b>	2,165	65	-	1,870
<b>Commodities</b>	35	-	-	-
<b>Total Expenditures</b>	<b>14,430</b>	<b>11,993</b>	<b>12,230</b>	<b>14,100</b>

**Function:** The Zoning Board of Appeals ("ZPA") exists under the Illinois Zoning Enabling Act and the state constitution of 1970. ZPA commissioners are appointed by the Mayor and Village Board. In most cases, the ZPA is an advisory board to the Village Board. Meetings are scheduled for the first Wednesday of every month at 7:00 PM at the Village Hall. However, the ZPA does not meet if there are no matters to consider so please check ahead before planning to attend.

**Plans:** The Village's current comprehensive plan dates to 1997, although it has been updated since, most recently in 2006. The ZPA considers all district plans and changes to the comprehensive plan.

**Zoning Map:** The ZPA hears all re-zoning requests for individual properties. When a number of changes have been made, the map is re-published in its entirety. Our current zoning map is from 2015 and can be found on the Village's web site by using the Document Archive.

**Zoning Text:** There are occasions when the Zoning Code needs clarification or updating to meet current land use situations. The ZPA is responsible for maintaining and modifying the zoning code text and recommending pertinent ordinances to the Village Board.

**Appeals:** In rare cases, a building permit is denied based on zoning code limitations. Residents may appeal this directly to the ZPA which is the final authority on the matter. This requires a petition and appearance before the ZPA on a meeting night.

**Variations:** Often, there is a need for relief from the strict interpretation of the zoning, subdivision, or sign code. One must complete a petition, which can be found on the Village's web site by using the Document Archive, and by appearing for public hearing at the ZPA meeting. The ZPA will make a recommendation to the village board concerning the matter.

**Subdivisions:** All subdivisions of land must be presented and approved at the ZPA with the standard petition

**Signs:** Variations to the sign code must be presented to the ZPA for recommendation to the Village Board.

## VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET

### VILLAGE OF SCHILLER PARK PROPOSED BUDGET FOR FISCAL YEAR ENDING APRIL 30, 2017

ACCT	DESCRIPTION	ACTUAL		FYE 4/30/16		FYE 4/17
		FYE 14	FYE 15	BUDGET	PROJECTED	REQUEST
<b>ZONING, PLANNING &amp; APPEALS COMMISSION:</b>						
502	Salaries - Boards & Comm.	11,020	10,718	11,020	11,020	11,020
520	Part-Time & Temp. Salaries	1,210	1,210	1,210	1,210	1,210
	<b>PERSONNEL SERVICES</b>	<b>12,230</b>	<b>11,928</b>	<b>12,230</b>	<b>12,230</b>	<b>12,230</b>
606	Consulting Services	850	0	500	0	500
650	Advertising	1,254	0	1,000	0	1,000
655	Postage	61	5	20	0	20
661	Meeting & Conference Exp.	0	0	350	0	350
670	Codification Services	0	60	0	0	0
677	Court Reporter	0	0	0	0	0
	<b>CONTRACTUAL</b>	<b>2,165</b>	<b>65</b>	<b>1,870</b>	<b>0</b>	<b>1,870</b>
702	Office Supplies	35	0	25	0	0
755	Food & Coffee Supplies	0	0	100	0	0
	<b>COMMODITIES</b>	<b>35</b>	<b>0</b>	<b>125</b>	<b>0</b>	<b>0</b>
	<b>DEPARTMENTAL TOTAL</b>	<b>14,430</b>	<b>11,993</b>	<b>14,225</b>	<b>12,230</b>	<b>14,100</b>

**HEALTH BOARD**

<b>Expenditures By Category</b>	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Projected</b>	<b>2017 Budget</b>
<b>Health Board</b>				
<b>Personnel</b>	9,098	9,735	7,218	6,310
<b>Contractual</b>	-	24	-	250
<b>Commodities</b>	-	-	-	100
<b>Other</b>	346	-	-	600
<b>Total Expenditures</b>	<b>9,444</b>	<b>9,759</b>	<b>7,218</b>	<b>7,260</b>

***Function:*** The Village Health Board meets every 1st Monday of the month at 7:00 PM in the Conference Room of the Community Development Department located at 4501 N. 25th Avenue. The Board is responsible for the general supervision of the health interests of the residents. By cooperating with and promoting the enforcement of Federal, State, County, and Village regulations related to sanitation and health, the board seeks to control the spread of communicable disease and to promote high standards of general health.

**VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET**

VILLAGE OF SCHILLER PARK

**PROPOSED BUDGET FOR FISCAL YEAR ENDING APRIL 30, 2017**

**HEALTH BOARD**

ACCT	DESCRIPTION	<u>ACTUAL</u>		FYE 4/30/16		FYE 4/17
		<u>FYE 14</u>	<u>FYE 15</u>	<u>BUDGET</u>	<u>PROJECTED</u>	<u>REQUEST</u>
502	Salaries - Boards & Comm.	9,098	9,735	10,070	7,218	6,310
	<b>PERSONNEL SERVICES</b>	<b>9,098</b>	<b>9,735</b>	<b>10,070</b>	<b>7,218</b>	<b>6,310</b>
619	Other Professional Services	0	0	0	0	2,000
661	Meeting & Conference Exp.	0	24	100	0	100
664	Dues & Memberships	0	0	150	0	150
	<b>CONTRACTUAL</b>	<b>0</b>	<b>24</b>	<b>250</b>	<b>0</b>	<b>250</b>
701	Publications	0	0	100	0	100
	<b>COMMODITIES</b>	<b>0</b>	<b>0</b>	<b>100</b>	<b>0</b>	<b>100</b>
863	Community Blood Program	346	0	100	0	600
864	Community Health Programs	0	0	0	0	0
	<b>OTHER CHARGES</b>	<b>346</b>	<b>0</b>	<b>100</b>	<b>0</b>	<b>600</b>
	<b>DEPARTMENTAL TOTAL</b>	<b>9,444</b>	<b>9,759</b>	<b>10,520</b>	<b>7,218</b>	<b>7,260</b>

**METRA STATION**



**Schiller Park Metra Station**

Metra trains make regular stops at the new Schiller Park Commuter Station on a Monday-Friday schedule. The opening of this new station is a welcomed addition to the transportation needs of the Village's residents and is expected to be of significant benefit to residents and businesses.

The station building is located on the west side of the tracks along Ruby Street between 25<sup>th</sup> Avenue and Lawrence Avenue. The building is open between the hours of 5:00 AM and 10:00 PM Monday-Friday. The building's doors lock and unlock automatically at those times and the building is locked throughout the weekend (because there are no trains running). The building is heated during the winter and there is both inside and outside seating available.

The Village has a monthly "Overnight Parking Pass" program that allows certain Metra station users to purchase a monthly "**Overnight Pass**". An "Overnight Pass" permits a patron to park their car in the lot overnight and/or over the weekend as long as they display a valid pass and park in the specially marked "Overnight Pass" parking spots. These passes cost \$30.00 per month and can be purchased for as many as 12 months at a time. However because only a small number of parking spaces are designated for "Overnight Pass" use there are a limited number of passes available.

**VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET**

**METRA STATION**

Expenditures By Category	2014 Actual	2015 Actual	2016 Projected	2017 Budget
<b>Metra Station</b>				
<b>Contractual</b>	10,997	9,398	7,000	8,200
<b>Total Expenditures</b>	<b>10,997</b>	<b>9,398</b>	<b>7,000</b>	<b>8,200</b>

**VILLAGE OF SCHILLER PARK**  
PROPOSED BUDGET FOR FISCAL YEAR ENDING APRIL 30, 2017

ACCT	DESCRIPTION	ACTUAL		FYE 4/30/16		FYE 4/17
		FYE 14	FYE 15	BUDGET	PROJECTED	REQUEST
<b>METRA STATION</b>						
623	Maintenance of Building	1,683	527	1,500	1,200	1,000
624	Maintenance of Grounds	3,478	1,609	2,500	2,500	2,500
629	Maintenance of Other Equip	2,567	2,632	2,000	1,000	1,500
666	Electric	2,033	3,140	2,500	1,500	2,000
667	Natural Gas	1,236	1,490	1,400	800	1,200
	<b>CONTRACTUAL</b>	<b>10,997</b>	<b>9,398</b>	<b>9,900</b>	<b>7,000</b>	<b>8,200</b>
	<b>DEPARTMENTAL TOTAL</b>	<b>10,997</b>	<b>9,398</b>	<b>9,900</b>	<b>7,000</b>	<b>8,200</b>

**GARBAGE COLLECTION & DISPOSAL**

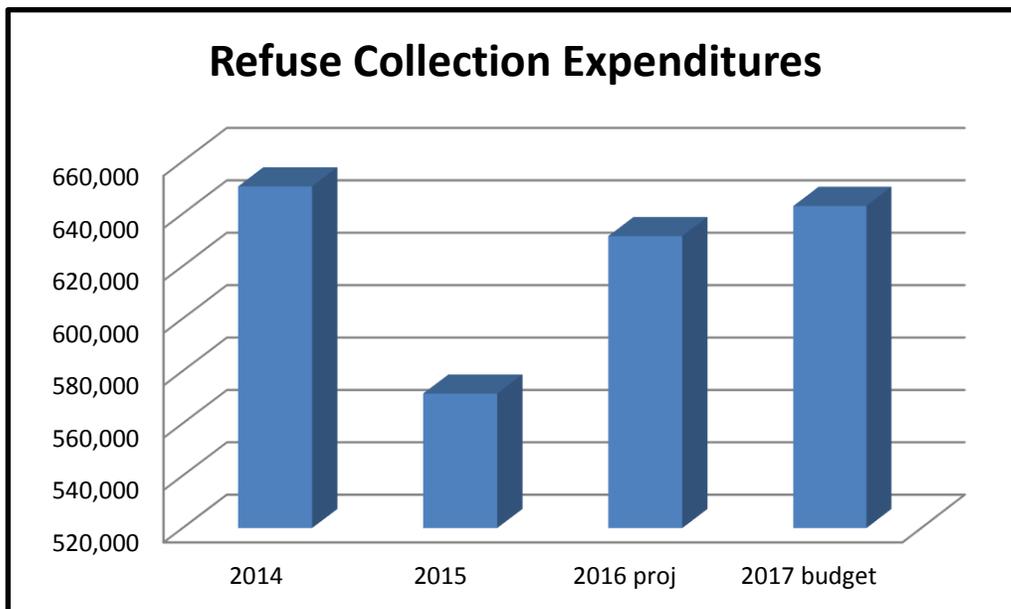
**Refuse Collection**

***Mission:** To provide the efficient and environmentally safe removal of solid waste from residential properties less than three units.*

**Refuse Collection & Disposal**

Full refuse-removal service is provided once per week to all residential one and two family unit residences under the program element. Properties of three units or greater contract for private service. Additional collections are available upon request.

Expenditures By Category	2014 Actual	2015 Actual	2016 Projected	2017 Budget
<b>Garbage Collection and Disposal</b>				
<b>Contractual</b>	650,462	571,433	631,500	643,000
<b>Total Expenditures</b>	<b>650,462</b>	<b>571,433</b>	<b>631,500</b>	<b>643,000</b>



**VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET**

**GARBAGE COLLECTION & DISPOSAL**

**VILLAGE OF SCHILLER PARK**  
 PROPOSED BUDGET FOR FISCAL YEAR ENDING APRIL 30, 2017

<u>ACCT</u>	<u>DESCRIPTION</u>	<u>ACTUAL</u>		<u>FYE 4/30/16</u>		<u>FYE 4/17</u>
		<u>FYE 14</u>	<u>FYE 15</u>	<u>BUDGET</u>	<u>PROJECTED</u>	<u>REQUEST</u>
<b>GARBAGE COLLECTION AND DISPOSAL:</b>						
684	Garbage Collection, Disposal and Recycling	618,196	539,530	595,600	600,000	611,000
686	Village Roll-Off Box	31,466	29,981	30,000	30,000	30,000
687	Dumping Fees	800	1,922	3,000	1,500	2,000
	<b>CONTRACTUAL</b>	<b>650,462</b>	<b>571,433</b>	<b>628,600</b>	<b>631,500</b>	<b>643,000</b>
	<b>DEPARTMENTAL TOTAL</b>	<b>650,462</b>	<b>571,433</b>	<b>628,600</b>	<b>631,500</b>	<b>643,000</b>

Notes:

(A) FYE '17 is based on a 2% rate increase.

**GENERAL EXPENSES**

**Service Description.** The function of this program is to record general overhead charges that are not easily assigned to one specific department. Included in this cost allocation are the following:

Personnel related benefit costs:

- Employee Assistance Program
- IMRF Expense
- Social Security Expense
- Medicare Expense
- Retiree Group Insurance
- Health Insurance – Deductible Reimbursement
- Workers Compensation Insurance
- Unemployment Compensation

Village-wide contractual services, commodities and miscellaneous charges, such as:

- Drug & Alcohol testing
- GIS Database Services
- Professional Services
- Programming Services
- Telephone Expense
- Street decoration
- Banners and flags
- Installation of street decorations
- Village newsletter
- Insurance premiums
- Insurance deductibles
- Insurance claims administration
- Historical Commission
- Promotional Projects
- Senior snow plowing and grass cutting
- Mosquito Abatement

Capital Project Expenditures:

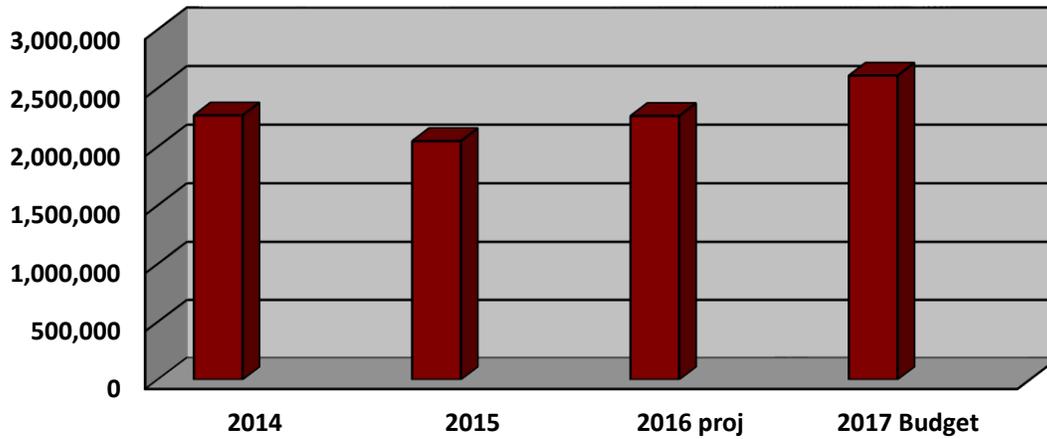
- Office machinery and equipment
- Computer hardware
- Streetscape projects

VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET

GENERAL EXPENSES

Expenditures By Category	2014 Actual	2015 Actual	2016 Projected	2017 Budget
<b>General Expenses</b>				
<b>Personnel Related costs</b>	1,509,914	1,253,544	1,140,616	1,384,814
<b>Contractual</b>	222,448	371,468	534,900	634,119
<b>Commodities</b>	5,098	4,792	11,008	2,000
<b>Capital Outlay</b>	35,416	47,394	49,500	56,000
<b>Other</b>	494,941	371,373	526,910	540,700
<b>Total Expenditures</b>	<b>2,267,817</b>	<b>2,048,571</b>	<b>2,269,933</b>	<b>2,607,633</b>

General Expenses - General Fund  
FY 2014 - FY 2017



## VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET

### VILLAGE OF SCHILLER PARK PROPOSED BUDGET FOR FISCAL YEAR ENDING APRIL 30, 2017

<u>ACCT</u>	<u>DESCRIPTION</u>	<u>ACTUAL</u>		<u>FYE 4/30/16</u>		<u>FYE 4/17</u>
		<u>FYE 14</u>	<u>FYE 15</u>	<u>BUDGET</u>	<u>PROJECTED</u>	<u>REQUEST</u>
<b>GENERAL EXPENSES:</b>						
530	Employee Assistance Prog.	2,818	2,835	2,850	3,000	3,000
575	IMRF Expense	306,340	306,464	326,510	258,772	275,192
576	Social Security Expense	196,660	193,353	207,000	182,163	178,000
577	Medicare Expense	108,201	111,489	119,000	113,680	110,000
581	Retirees Group Insurance	396,663	407,890	390,000	350,000	376,122
583	Health Insurance - Deductible Reimbursement	50,034	44,474	55,000	58,000	60,000
585	Workers Comp Insurance	423,104	185,380	375,000	175,000	375,000
590	Unemployment Comp.	26,094	1,659	7,500	0	7,500
<b>PERSONNEL SERVICES</b>		<b>1,509,914</b>	<b>1,253,544</b>	<b>1,482,860</b>	<b>1,140,615</b>	<b>1,384,814</b>
610	Drug & Alcohol Testing	1,065	805	1,100	1,500	1,200
616	GIS Database Services	0	32,375	41,600	56,600	40,419
619	Other Professional Services	171,628	228,916	390,000	360,000	500,000
629	Maint. Of Other Equip.	2,143	2,200	2,000	0	1,500
649	Clock Tower Park Maint.	882	3,277	15,000	35,800	1,500
654	Programming Services	38,470	85,216	70,000	70,000	75,000
665	Telephone	7,460	10,275	10,000	10,000	10,000
678	Record Destruction Services	800	800	1,000	1,000	1,000
697	Install Street Decorations	0	7,604	7,000	0	3,500
<b>CONTRACTUAL</b>		<b>222,448</b>	<b>371,468</b>	<b>537,700</b>	<b>534,900</b>	<b>634,119</b>
790	Banners & Flags	0	952	2,500	2,000	2,000
791	Holiday Decorations	5,098	3,840	5,000	9,008	0
<b>COMMODITIES</b>		<b>5,098</b>	<b>4,792</b>	<b>7,500</b>	<b>11,008</b>	<b>2,000</b>

## VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET

### VILLAGE OF SCHILLER PARK PROPOSED BUDGET FOR FISCAL YEAR ENDING APRIL 30, 2017

<u>ACCT</u>	<u>DESCRIPTION</u>	<u>ACTUAL</u>		<u>FYE 4/30/16</u>		<u>FYE 4/17</u>
		<u>FYE 14</u>	<u>FYE 15</u>	<u>BUDGET</u>	<u>PROJECTED</u>	<u>REQUEST</u>
<b>GENERAL EXPENSES:</b>						
840	Village Newsletter	26,212	25,521	28,000	30,510	30,000
842	Village Calendar	6,205	6,310	6,500	8,400	8,400
844	Public Relations	6,034	3,356	5,000	4,000	5,000
845	Awards & Recognition	225	18	500	500	500
846	Employee Relations	1,996	885	1,500	500	1,300
847	Community Grant Program	4,438	3,843	4,500	5,000	5,000
848	Wall of Honor	200	8,670	3,000	2,800	3,000
850	Employee Bonds	535	870	700	500	500
851	Insurance Premiums	304,877	176,470	300,000	295,000	300,000
853	Insurance Deductible	9,072	25,986	20,000	30,000	20,000
855	Ins. Claims Administration	24,389	19,468	25,000	25,000	25,000
861	Wellness Program	1,634	1,550	2,000	1,200	1,500
865	Tuition Reimbursement	7,296	4,680	6,000	1,000	2,500
871	Historical Commission	9,443	10,101	10,000	9,000	30,000
876	Promotional Projects	41,199	43,157	40,000	40,000	40,000
881	Senior Snow Plow/Grass Cut	45,585	35,750	30,000	40,000	40,000
885	Mosquito Abatement	0	0	0	22,000	22,000
887	Taxi Cab Subsidy Program	5,601	4,738	5,000	8,000	1,000
899	Contingencies	0	0	20,000	3,500	5,000
<b>OTHER CHARGES</b>		<b>494,941</b>	<b>371,373</b>	<b>507,700</b>	<b>526,910</b>	<b>540,700</b>
925	Office Machinery & Equipment	32,821	36,647	40,000	1,000	1,000
927	Computer Hardware	0	2,065	0	40,000	40,000
981	Streetscape Projects	2,595	8,682	10,000	8,500	5,000
<b>CAPITAL OUTLAY</b>		<b>35,416</b>	<b>47,394</b>	<b>50,000</b>	<b>49,500</b>	<b>46,000</b>
<b>DEPARTMENTAL TOTAL</b>		<b>2,267,817</b>	<b>2,048,571</b>	<b>2,585,760</b>	<b>2,262,933</b>	<b>2,607,632</b>



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## SPECIAL REVENUE FUNDS

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*Special Revenue Funds are used to report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.*

*(GASB Statement No. 54, paragraph 30)*

**SPECIAL REVENUE FUNDS**

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**DESCRIPTION**

Special Revenue Funds account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or for major capital projects) that are legally restricted to expenditure for specified purposes:

**Special Revenue Funds Budgeted in 2017**

Playground and Recreation Department

Motor Fuel Tax Fund

Emergency Telephone System Fund

Foreign Fire Tax Fund

Forfeited Assets Fund

Video Gaming Fund

Special Service Area #1

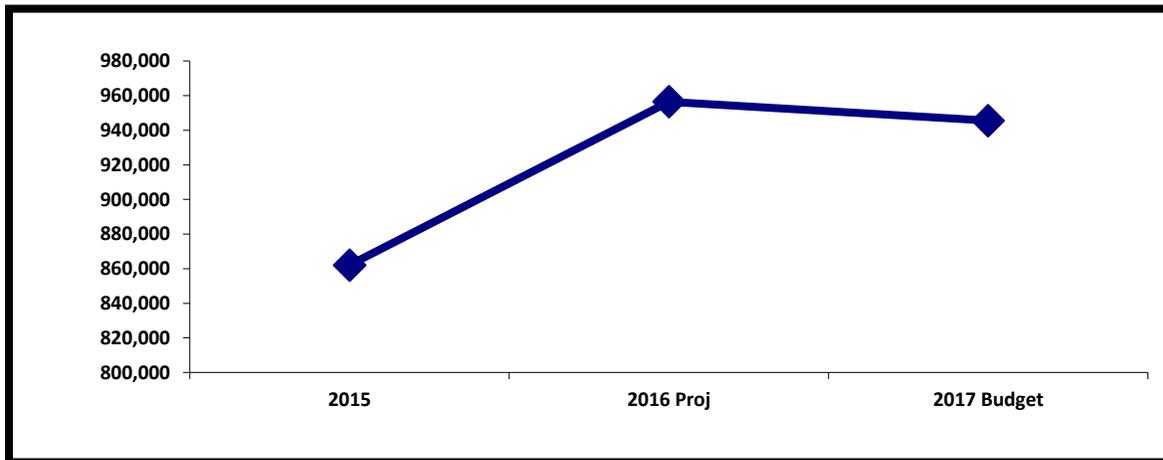


**Special Revenue Funds  
Fund Balance**

Fund Balance within the Special Revenue Funds budgeted in 2017 is projected to total \$945,557 at year-end, representing a slight decline of 3.1%.

Revenues, Expenditures & Changes to Fund Balance			
	2015	2016 Projected	2017 Budget
Revenues	1,737,362	1,699,656	1,704,910
Expenditures	1,608,006	1,628,656	1,825,910
Rev Over (Under) Exp	129,356	70,844	(10,939)
Other Financing Sources (Uses)	(113,390)	23,587	166,675
Rev & Other Sources Over (Under) Exp & Other Uses	12,741	94,431	(29,183)
Fund Balance			
Beginning of Year	849,594	862,065	956,496
End of Year	862,065	956,496	945,557

Change in Fund Balance





**Special Revenue Funds**  
**Expenditures by Fund: 2014 – 2017**

Expenditures	2015	2016 Projected	2017 Budget
<b>Playground &amp; Recreation</b>	1,169,278	1,185,734	1,246,691
<b>Motor Fuel Tax</b>	260,995	245,000	383,969
<b>911 ETSB</b>	155,022	158,028	125,700
<b>Foreign Fire Tax</b>	14,199	21,050	21,050
<b>Forfeited Asset Fund</b>	-	4,000	3,500
<b>Video Gaming Fund</b>	8,512	15,000	45,000
<b>SSA # 1</b>	-	-	-
<b>Totals</b>	<b>1,608,006</b>	<b>1,628,812</b>	<b>1,825,910</b>

**PLAYGROUND and RECREATION DEPARTMENT**



	<b>2015</b>	<b>2016</b>	<b>2017</b>
Playground & Recreation	957,296	997,926	1,039,191
Swimming Pool	211,982	187,808	207,500
	1,169,278	1,185,734	1,246,691

**VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET**

**VILLAGE OF SCHILLER PARK**  
 PROPOSED BUDGET FOR FISCAL YEAR ENDING APRIL 30, 2017

**PLAYGROUND AND RECREATION DEPARTMENT**

<u>ACCT</u>	<u>DESCRIPTION</u>	<u>ACTUAL</u>		<u>FYE 4/30/16</u>		<u>FYE 4/17</u>
		<u>FYE 14</u>	<u>FYE 15</u>	<u>BUDGET</u>	<u>PROJECTED</u>	<u>REQUEST</u>
<b>REVENUES:</b>						
311.1	Property Tax	429,940	363,028	429,940	341,727	355,675
314.3	Pers. Prop. Replacement Tax	29,502	28,777	26,000	29,000	29,000
361	Interest Income	6	0	0	0	0
370.1	Racquetball Revenue	3,036	2,640	3,000	2,500	2,600
370.4	Open Gym / Gym Rental	29,128	27,060	28,000	27,500	29,000
370.7	Soda Machine Revenue	937	138	800	200	200
370.9	Fitness Center	39,014	36,706	40,000	33,000	34,500
371	Instructional Programs	203,014	276,444	230,000	370,000	385,000
371.2	Preschool Programs	46,493	53,820	42,000	40,000	41,500
375	Athletic Leagues	39,565	38,050	38,000	38,000	38,000
377	Swimming Pool Revenue	134,805	144,061	140,000	152,421	160,000
377.1	Pool Concession Stand	33,112	37,141	35,000	38,712	40,000
378.8	Ticket Sales	13,200	12,476	12,000	19,871	15,000
378.9	Trips	0	1,358	1,200	100	250
380.1	Miscellaneous	3,595	17,262	6,000	3,900	5,000
381.5	Employee Ins. Contributions	4,544	5,607	6,500	5,800	6,260
384.1	Sale of Village Property	190	140	4,500	0	0
385.1	Activity Room Rental	6,030	4,325	6,000	3,300	3,500
<b>TOTAL BEFORE TRANSFERS</b>		<b>1,016,111</b>	<b>1,049,033</b>	<b>1,048,940</b>	<b>1,106,031</b>	<b>1,145,485</b>
<b>TRANSFERS FROM (TO) OTHER FUNDS:</b>						
391.01	From General Fund	87,500	87,500	87,500	87,500	87,500
810.01	To General Fund	(5,825)	(9,320)	(5,825)	(5,825)	(5,825)
810.49	To General Capital Improvement Fund	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)
<b>TOTAL TRANSFERS</b>		<b>66,675</b>	<b>63,180</b>	<b>66,675</b>	<b>66,675</b>	<b>66,675</b>
<b>TOTAL REVENUE (AFTER TRFRS.)</b>		<b>1,082,786</b>	<b>1,112,213</b>	<b>1,115,615</b>	<b>1,172,706</b>	<b>1,212,160</b>

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**VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET**

**VILLAGE OF SCHILLER PARK**  
PROPOSED BUDGET FOR FISCAL YEAR ENDING APRIL 30, 2017

**PLAYGROUND AND RECREATION DEPARTMENT**

<u>ACCT</u>	<u>DESCRIPTION</u>	<u>ACTUAL</u>		<u>FYE 4/30/16</u>		<u>FYE 4/17</u>
		<u>FYE 14</u>	<u>FYE 15</u>	<u>BUDGET</u>	<u>PROJECTED</u>	<u>REQUEST</u>
<b>EXPENSE SUMMARY:</b>						
	Playground & Recreation	886,145	957,296	971,025	997,926	1,039,191
	Swimming Pool	196,402	211,982	210,800	187,808	207,500
	TOTAL EXPENSES	<b>1,082,547</b>	<b>1,169,278</b>	<b>1,181,825</b>	<b>1,185,734</b>	<b>1,246,691</b>
	NET CHANGE	239	(57,065)	(66,210)	(13,028)	(34,531)
	FUND BALANCE	<b>173,008</b>	<b>115,943</b>	<b>49,733</b>	<b>102,915</b>	<b>68,384</b>

## VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET

### VILLAGE OF SCHILLER PARK PROPOSED BUDGET FOR FISCAL YEAR ENDING APRIL 30, 2017

ACCT	DESCRIPTION	ACTUAL		FYE 4/30/16		FYE 4/17
		FYE 14	FYE 15	BUDGET	PROJECTED	REQUEST
<b>PLAYGROUND AND RECREATION DEPARTMENT:</b>						
502	Salaries - Boards & Comm.	6,050	6,050	3,025	3,025	3,025
511	Regular Salaries	281,186	306,193	316,100	351,425	344,006
512	Overtime	3,975	770	2,500	2,500	2,500
515	Unused Sick Days	1,906	1,934	2,000	2,000	2,000
520	Part-time & Temp. Salaries	209,845	217,595	225,000	255,000	260,000
580	Employee Group Insurance	60,928	55,536	65,000	43,000	48,160
	<b>PERSONNEL SERVICES</b>	<b>563,890</b>	<b>588,078</b>	<b>613,625</b>	<b>656,950</b>	<b>659,691</b>
607	Auditing Services	4,696	3,614	5,000	5,000	5,000
617	Referees & Officiating	22,852	20,819	23,000	20,000	20,000
619	Other Professional Services	26,440	27,390	26,500	27,000	28,000
621	Auto Equipment Maint.	2,609	2,137	2,500	1,600	2,500
623	Maintenance of Buildings	26,630	30,916	25,000	19,000	23,000
624	Maintenance of Grounds	17,399	30,602	23,000	27,000	27,000
629	Maint. of Other Equip.	3,597	6,273	3,500	6,000	4,500
636	Service to Maintain Trees	0	385	500	0	0
650	Advertising	200	150	300	200	300
651	Printing	12,530	9,955	12,500	10,500	11,000
652	Copy Machine	2,054	2,689	2,000	2,700	2,700
653	Computer	1,805	2,923	2,500	2,000	2,500
655	Postage	3,741	2,656	3,500	3,000	3,000
660	Training Expense	0	957	500	120	500
661	Meeting & Conf. Expense	300	1,268	2,800	3,000	2,800
664	Dues & Membership Fees	1,018	711	800	900	800
665	Telephone	4,922	7,810	5,500	6,500	6,500
666	Electricity	8,044	11,741	9,000	6,300	9,000
667	Natural Gas	9,413	8,572	7,000	5,000	7,000
690	Rental - Equipment	5,697	6,297	6,000	9,000	7,000
	<b>CONTRACTUAL</b>	<b>153,947</b>	<b>177,865</b>	<b>161,400</b>	<b>154,820</b>	<b>163,100</b>

## VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET

### VILLAGE OF SCHILLER PARK PROPOSED BUDGET FOR FISCAL YEAR ENDING APRIL 30, 2017

ACCT	DESCRIPTION	ACTUAL		FYE 4/30/16		FYE 4/17
		FYE 14	FYE 15	BUDGET	PROJECTED	REQUEST
701	Publications	0	21	100	0	100
702	Office Supplies	2,155	2,354	2,200	1,500	1,800
704	Photographic Supplies	57	72	100	100	100
705	Gas, Oil, and Anti-freeze	8,229	7,302	8,000	6,500	7,500
736	Horticultural Supplies	497	855	1,000	1,000	1,000
747	Janitorial Supplies	8,617	9,052	8,300	8,000	8,000
749	Minor Equip, Tools, & Hdwe.	3,798	3,682	3,800	3,500	5,000
750	Clothing	797	1,180	1,500	1,200	1,500
751	Safety Equip & Med Supplies	361	1,214	750	600	750
755	Food & Coffee Supplies	1,248	2,042	1,500	1,600	1,600
755.1	Soda Machine Expenses	516	8	0	0	0
770	Recreation Supplies	11,760	13,750	10,500	8,000	8,500
771	Athletic Equipment	1,821	4,347	4,300	3,000	4,000
772	Park & Playground Equip.	645	917	1,000	1,800	1,200
COMMODITIES		<b>40,501</b>	<b>46,796</b>	<b>43,050</b>	<b>36,800</b>	<b>41,050</b>
845	Awards & Recognition	9,967	11,330	12,000	10,500	10,500
851	Insurance Premiums	14,454	10,993	13,000	13,000	13,000
855	Ins. Claims Administration	1,103	933	1,150	1,150	1,150
861	Wellness Program	75	75	100	0	100
884	Trip Expenses	5,456	10,761	8,000	13,000	12,000
888	Special Recreation Program	77,263	78,763	80,000	80,000	85,000
895	Recreation Tickets	12,900	13,503	12,000	21,406	18,000
899	Contingencies	0	700	2,500	0	2,500
OTHER CHARGES		<b>121,218</b>	<b>127,058</b>	<b>128,750</b>	<b>139,056</b>	<b>142,250</b>
905	Buildings	2,117	2,509	6,400	4,800	15,300
929	Other Machinery & Equip.	4,472	7,874	8,800	5,000	12,300
970	Park & Playground Improv.	0	7,116	9,000	500	5,500
CAPITAL OUTLAY		<b>6,589</b>	<b>17,499</b>	<b>24,200</b>	<b>10,300</b>	<b>33,100</b>
DEPARTMENTAL TOTAL		<b>886,145</b>	<b>957,296</b>	<b>971,025</b>	<b>997,926</b>	<b>1,039,191</b>

## VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET

### VILLAGE OF SCHILLER PARK PROPOSED BUDGET FOR FISCAL YEAR ENDING APRIL 30, 2017

ACCT	DESCRIPTION	ACTUAL		FYE 4/30/16		FYE 4/17
		FYE 14	FYE 15	BUDGET	PROJECTED	REQUEST
<b>SWIMMING POOL:</b>						
520	Part-time & Temp. Salaries	113,766	128,990	125,000	125,000	125,000
	PERSONNEL SERVICES	<b>113,766</b>	<b>128,990</b>	<b>125,000</b>	<b>125,000</b>	<b>125,000</b>
609	Hospital & Medical Services	0	0	250	0	250
623	Maintenance of Building	2,115	424	1,500	1,250	1,500
629	Maintenance of Other Equip.	2,087	6,667	4,000	4,000	4,000
648	Services to Maint. Pool	1,320	0	1,500	150	1,000
653	Computers - Misc	506	895	750	0	500
660	Training	1,093	2,365	2,500	1,500	2,500
664	Dues & Membership Fees	0	0	300	710	300
666	Electricity	9,013	12,288	12,000	10,000	12,000
667	Natural Gas	7,624	13,284	11,000	8,000	10,000
	CONTRACTUAL	<b>23,758</b>	<b>35,923</b>	<b>33,800</b>	<b>25,610</b>	<b>32,050</b>
702	Office Supplies	411	646	600	148	600
745	Chemicals	6,672	6,578	7,000	7,600	7,500
747	Janitorial Supplies	2,808	1,939	2,000	1,450	2,000
749	Minor Equip, Tools & Hdwe.	1,226	1,929	2,000	1,150	2,000
750	Clothing	2,219	1,765	2,000	1,600	2,000
751	Safety Equip & Med Supplies	413	111	600	200	600
755	Food & Coffee Supplies	47	0	250	0	250
755.1	Pool Concession Supplies	21,161	28,168	26,000	16,000	20,000
760	Training Materials	0	0	500	400	500
	COMMODITIES	<b>34,957</b>	<b>41,136</b>	<b>40,950</b>	<b>28,548</b>	<b>35,450</b>
851	Insurance Premiums	7,313	5,497	6,500	6,500	6,500
855	Ins. Claims Administration	413	436	450	450	450
	OTHER CHARGES	<b>7,726</b>	<b>5,933</b>	<b>6,950</b>	<b>6,950</b>	<b>6,950</b>
970	Pool Improvements	16,195	0	4,100	1,700	8,050
	CAPITAL OUTLAY	<b>16,195</b>	<b>0</b>	<b>4,100</b>	<b>1,700</b>	<b>8,050</b>
	DEPARTMENTAL TOTAL	<b>196,402</b>	<b>211,982</b>	<b>210,800</b>	<b>187,808</b>	<b>207,500</b>

**VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET**

**MOTOR FUEL TAX**

***Mission:*** To maintain local roadways, alleys, and street lighting in a safe manner to ensure vehicle and pedestrian safety and prolong the useful life of Village infrastructures.

**Service Description.** The purpose of the Motor Fuel Tax Fund is to utilize revenues from the State of Illinois and local motor fuel taxes to cost effectively maintain Village streets.

<u>ACCT</u>	<u>DESCRIPTION</u>	<u>ACTUAL</u>		<u>FYE 4/30/16</u>		<u>FYE 4/17</u>
		<u>FYE 14</u>	<u>FYE 15</u>	<u>BUDGET</u>	<u>PROJECTED</u>	<u>REQUEST</u>
<b>REVENUES:</b>						
331.1	Tax Allotments	290,951	289,820	262,600	305,000	305,000
334.47	CDBG Grants	0	0	0	0	0
334.48	CMAQ / STP Grants	0	0	0	0	0
334.49	IL Jobs Grant	51,461	102,922	0	0	0
361	Interest Income	75	76	75	0	300
	<b>TOTAL REVENUE</b>	<b>342,487</b>	<b>392,818</b>	<b>262,675</b>	<b>305,000</b>	<b>305,300</b>
<b>EXPENSES:</b>						
604	Engineering Services	0	642	3,870	1,500	0
630	Services to Maintain Streets	0	0	55,000	46,000	45,000
632	Street Light Maintenance	11,781	16,787	17,000	0	17,000
634	Traffic Signal Maintenance	15,035	13,545	16,000	6,500	24,000
666	Energy - Street Lights &	104,294	115,425	132,000	125,000	132,000
729	Salt	72,428	76,586	60,000	50,000	59,981
730	Materials to Maintain Streets	0	0	12,000	8,500	0
731	Street Signs	8,038	7,581	14,000	7,500	14,000
810.332	Trfr. to Bond & Interest Fund-2009A&B	42,950	43,156	8,088	8,088	34,529
930	Street Improvement Program	34,240	30,429	0	0	91,988
931.2	CMAQ / STP Projects Traffic Signals	235	0	0	0	0
	<b>TOTAL EXPENSES</b>	<b>289,001</b>	<b>304,151</b>	<b>317,958</b>	<b>253,088</b>	<b>418,498</b>
	<b>NET CHANGE</b>	<b>53,486</b>	<b>88,667</b>	<b>(55,283)</b>	<b>51,912</b>	<b>(113,198)</b>
	<b>FUND BALANCE</b>	<b>430,388</b>	<b>519,055</b>	<b>463,772</b>	<b>570,967</b>	<b>457,769</b>

## VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET

Capital Improvement Project Budget Sheet  
 Village of Schiller Park  
 FYE 2017

**Project Title:** MFT  
**Project No:** 4999.000  
**Department:** Public Works  
**Fund:** MFT  
**Account:**  
**Project Narrative:** Motor Fuel Tax Maintenance Activities  
**Impact on Operating Budget:** Operational and maintenance activities not using Village funds

Operation	Description	Unit	Quant.	Unit Price	Item Cost	Operation Cost
<b>1. Street Light Maintenance</b>	Labor for Utility Workers	Hours	75	73.60	5,520.00	
	Equipment (30FT height bucket truck)	Hours	55	45.09	2,479.95	
	Materials (HPS Lamps, screw, tape)	L.S.			9,000.00	17,000
<b>2. Traffic Signal Maintenance</b>	Traffic Signal Maintenance (IDOT)	Qtr.	4	4,000.00	16,000.00	
	Opticom Emer Vehicle Preemption (IDOT Reim)	L.S.			8,000.00	
						24,000
<b>3. Electrical Energy</b>	Energy Cost - Lights	Month	12	11,000.00	132,000.00	132,000
<b>4. Salt (State Purchase)</b>	Roadway Salt	Ton	1065	56.32	59,980.80	59,981
<b>5. Street Signs</b>	Sign Replacements	L.S.	1	14,000.00	14,000.00	14,000
<b>6. Pavement Patching</b>	HMA Surface Removal, 2"	Sq Yd	1550	8.50	13,175.00	
	Bituminous Materials (Prime Coat)	Gal	170	5.54	940.95	
	Aggregate Materials (Prime Coat)	Ton	3	30.00	84.00	
	HMA Replacement Over Patches	Sq Yd	1550	22.00	34,100.00	
	Class D Patches, Type II, 4"	Sq Yd	40	70.00	2,800.00	
	Class D Patches, Type III, 4"	Sq Yd	125	62.00	7,750.00	
	Class D Patches, Type IV, 4"	Sq Yd	125	52.00	6,500.00	
	Hot Mix Asphalt	Ton	30	100.00	3,000.00	
	Bituminous Patching Material (UPM)	Ton	60	100.00	6,000.00	
	Traffic Control and Protection	L.S.	1	4,650.00	4,650.00	79,000

**VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET**

Operation	Description	Unit	Quant.	Unit Price	Item Cost	Operation Cost
<b>7. Striping</b>	Paint Pvt Marking - Line 4" (Yellow)	Foot	19300	0.36	6,948.00	
	Paint Pvt Marking - Line 6"	Foot	1000	0.77	770.00	
	Paint Pvt Marking - Line 12"	Foot	400	1.55	620.00	
	Paint Pvt Marking - Line 24"	Foot	400	2.85	1,140.00	
	Paint Pvt Marking - Letters & Symbols	SqFt	170	3.00	510.00	
	Pavement Paint Material	LS	1	3,000.00	3,000.00	12,988
<b>8. Street Maintenance</b>	Contract Street Sweeping	L.S.	1	45,000.00	45,000.00	45,000
<b>Total Estimated Maintenance Operation Cost</b>						<b>383,968.70</b>

## VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET

### 9-1-1- EMERGENCY FUND

**Service Description:** The Village is responsible for the overall management of the Village's 9-1-1 Communications Center, including the physical plant, financial plan policies, procedures, rules, regulations and staffing necessary for the operation of the Village's 9-1-1 Communication Center.

FY 2017 Strategies – Objectives	
	Continue training personnel to be proficient with new technology
	Update and condense the training program
	Seek out additional cost effective training programs that will enhance professional development

2016 Highlights	
	Dispatched 219 Fire Calls and 1,203 EMS calls
	Dispatched 1,343 Engine 455 responses
	Dispatched 303 Squad 453 responses
	100% response time in six (6) minutes or less
	Provided 54 instances of Mutual Aid

Performance Measures	2014	2015	2016	2017
Fire Service Calls	218	240	200	219
EMS Service Calls	1,100	1,322	1,188	1,203
6 minute response time	100%	100%	100%	100%
Mutual Aid Given	54	43	64	54
Mutual Aid received	44	43	54	47
Operational personnel meeting minimum training requirements	100%	100%	100%	100%
Ambulance 461 responses	83	90	15	25
Ambulance 463 responses	735	957	1,076	986
Squad 453 responses	268	289	352	303
Engine 455 responses	1,410	1,372	1,248	1,343
Battalion 451 responses	458	471	410	446
Ladder Tower 454 responses	286	251	236	258

## VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET

### VILLAGE OF SCHILLER PARK PROPOSED BUDGET FOR FISCAL YEAR ENDING APRIL 30, 2017

#### EMERGENCY TELEPHONE SYSTEM FUND

<u>ACCT</u>	<u>DESCRIPTION</u>	<u>ACTUAL</u>		<u>FYE 4/30/16</u>		<u>FYE 4/17</u>
		<u>FYE 14</u>	<u>FYE 15</u>	<u>BUDGET</u>	<u>PROJECTED</u>	<u>REQUEST</u>
<b>REVENUES:</b>						
315.9	Telephone Surcharge	127,730	117,737	120,000	100,000	65,000
361	Interest Income	17	22	10	50	50
TOTAL REVENUES		<b>127,747</b>	<b>117,759</b>	<b>120,010</b>	<b>100,050</b>	<b>65,050</b>
<b>EXPENDITURES:</b>						
619	Other Professional Services	0	0	0	0	0
629	Maintenance of Equipment	16,945	94,055	25,000	95,753	105,000
661	Meetings & Conferences	0	0	0	0	0
664	Dues & Subscriptions	0	675	675	675	700
665	Telephone	15,961	18,692	20,000	20,000	20,000
699	Miscellaneous Expenses	0	0	0	0	0
CONTRACTUAL		<b>32,906</b>	<b>113,422</b>	<b>45,675</b>	<b>116,428</b>	<b>125,700</b>
921	Communications Equipment	139,073	41,600	0	41,600	0
CAPITAL OUTLAY		<b>139,073</b>	<b>41,600</b>	<b>0</b>	<b>41,600</b>	<b>0</b>
TOTAL EXPENDITURES		<b>171,979</b>	<b>155,022</b>	<b>45,675</b>	<b>158,028</b>	<b>125,700</b>
810.01	Trfr. To General Fund	(87,123)	(90,000)	0	0	0
391.01	Trfr. From General Fund	0	0	0	0	100,000
NET TRANSFERS		<b>(87,123)</b>	<b>(90,000)</b>	<b>0</b>	<b>0</b>	<b>100,000</b>
NET CHANGE		<b>(131,355)</b>	<b>(127,263)</b>	<b>74,335</b>	<b>(57,978)</b>	<b>39,350</b>
FUND BALANCE		<b>58,609</b>	<b>(68,654)</b>	<b>5,681</b>	<b>(126,632)</b>	<b>(87,282)</b>

Note: At the time of the budget, the Village was in a process of exploring options for 911 communication center consolidation.

**VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET**

**FOREIGN FIRE TAX FUND**

**Service Description:** Pursuant to 65 ILCS 5/11-10-1, each municipality or fire protection district, whether incorporated under a general or special law, which has a fire department established and maintained by municipal or fire protection district ordinances, shall receive a sum not exceeding 2% of the gross receipts received from the sale fire insurance upon property situated within the municipality or district by every corporation, company, and association which is not incorporated under the laws of the State of Illinois.

**Strategies – Objectives**

- To enhance firehouse furnishings for employee comfort and safety
- To acquire firefighter safety equipment outside normal departmental budget
- To manage Foreign Fire Tax funds in an efficient and appropriate manner

**Foreign Fire Tax Fund: 2014 - 2017**

	2015	2016 Projected	2017 Budget
<b>Revenues</b>			
Other Income	21,287	20,000	20,000
Interest	-	-	-
<b>Expenditures</b>			
Public Safety	14,199	21,050	21,050
<b>Rev Over (Under) Expend</b>	7,090	(1,050)	(1,050)
<b>Fund Balance</b>			
Beginning of Year	44,643	50,683	50,683
End of Year	51,733	50,683	49,633

## VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET

### VILLAGE OF SCHILLER PARK PROPOSED BUDGET FOR FISCAL YEAR ENDING APRIL 30, 2017

#### FOREIGN FIRE INSURANCE FUND

<u>ACCT</u>	<u>DESCRIPTION</u>	<u>ACTUAL</u>		<u>FYE 4/30/16</u>		<u>FYE 4/17</u>
		<u>FYE 14</u>	<u>FYE 15</u>	<u>BUDGET</u>	<u>PROJECTED</u>	<u>REQUEST</u>
<b>REVENUES:</b>						
318.3	Insurance Tax Receipts	21,122	21,287	20,000	20,000	20,000
361	Interest	0	2	0	0	0
TOTAL REVENUE		<b>21,122</b>	<b>21,289</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>
<b>EXPENDITURES:</b>						
625	Communications Equip. Maint.	0	1,020	0	0	0
653	Computers	0	3,551	500	500	500
664	Dues & Subscriptions	2,706	2,309	2,500	2,500	2,500
665	Telephone	447	178	500	500	500
701	Publications	0	759	600	600	600
749	Minor Equip., Tools & Hdwe.	0	0	800	800	800
751	Safety Equipment	5,220	0	5,000	5,000	5,000
755	Food & Coffee	215	411	500	500	500
797	Furnishings	5,066	3,401	8,000	8,000	8,000
929	Fire Fighting Equip.	2,431	2,570	2,500	2,500	2,500
950	Miscellaneous Expense	0	0	150	150	150
TOTAL EXPENDITURES		<b>16,085</b>	<b>14,199</b>	<b>21,050</b>	<b>21,050</b>	<b>21,050</b>
NET CHANGE		<b>5,037</b>	<b>7,090</b>	<b>(1,050)</b>	<b>(1,050)</b>	<b>(1,050)</b>
FUND BALANCE		<b>44,643</b>	<b>51,733</b>	<b>50,683</b>	<b>50,683</b>	<b>49,633</b>

**VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET**

**FORFEITED ASSET FUND**

**Service Description:** Used to account for monies received through the Schiller Park Police Department through its drug enforcement efforts and used for eligible expenditures to address drug enforcement efforts within the Village. Authority for the forfeiture of assets where such assets are derived from the sale and/or manufacture of controlled substances in violation of law and the disbursement of such assets to local units of government derives from legislative action found in 725 ILCS 150: Drug Asset Forfeiture Procedure Act.

<u>ACCT</u>	<u>DESCRIPTION</u>	<u>ACTUAL</u>		<u>FYE 4/30/16</u>		<u>FYE 4/17</u>
		<u>FYE 14</u>	<u>FYE 15</u>	<u>BUDGET</u>	<u>PROJECTED</u>	<u>REQUEST</u>
<b>REVENUES:</b>						
352	Forfeited Assets	2,078	505	1,000	0	1,000
352.1	Forfeited Assets - DEA Seizures	3,960	31,969	50,000	36,000	33,000
341.6	Police OT Reimbursement	17,964	18,441	10,000	10,000	10,000
361	Interest Income	0	6	5	0	0
384.1	Sale of Village Property	0	0	0	0	0
	<b>TOTAL REVENUE</b>	<b>24,002</b>	<b>50,921</b>	<b>61,005</b>	<b>46,000</b>	<b>44,000</b>
<b>EXPENDITURES:</b>						
699	Miscellaneous Expenses	0	0	0	1,500	1,000
899	Contingency	0	0	0	0	0
920	Automotive Equipment	0	0	93,000	0	0
929	Other Machinery & Equip.	0	0	0	2,500	2,500
810.01	Transfer to General Fund	3,960	11,909	10,000	0	0
	<b>TOTAL EXP &amp; OTHER USES</b>	<b>3,960</b>	<b>11,909</b>	<b>103,000</b>	<b>4,000</b>	<b>3,500</b>
	<b>NET CHANGE</b>	<b>20,042</b>	<b>39,012</b>	<b>(41,995)</b>	<b>42,000</b>	<b>40,500</b>
	<b>FUND BALANCE</b>	<b>78,088</b>	<b>117,100</b>	<b>75,105</b>	<b>159,100</b>	<b>199,600</b>

**VIDEO GAMING FUND**

**Description:** Pursuant to Illinois Statute, 230 ILCS 40/1, local units of government may enact a local Video Gaming Ordinance and allow gaming devices in eligible establishments. Tax revenues are split between the local unit and the State of Illinois, while the Village charges a fee of \$1,000 per device.

Taxes and fees generated may be used for any lawful corporate purpose. It has been the Village's practice to use funds generated to date for charitable contributions, holiday decorations, and support for human and family services.

230 ILCS 40/75

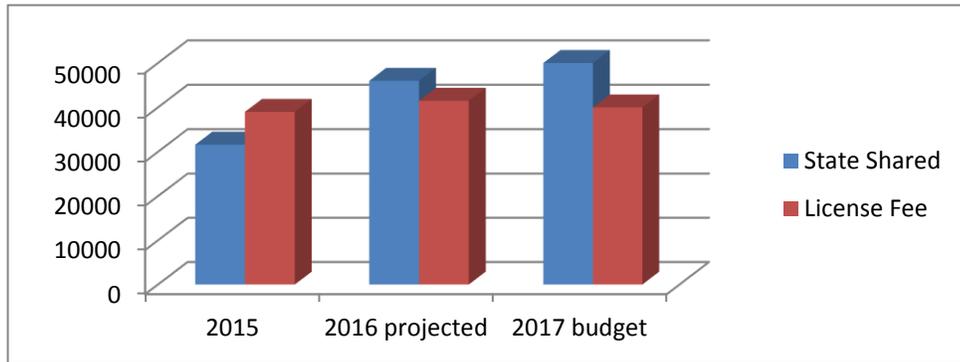
Sec. 75. Revenue sharing; Local Government Video Gaming Distributive Fund.

(a) As soon as may be after the first day of each month, the Department of Revenue shall allocate among those municipalities and counties of this State that have not prohibited video gaming pursuant to Section 27 or Section 70 the amount available in the Local Government Video Gaming Distributive Fund, a special fund in the State Treasury, as provided in Section 60. The Department shall then certify such allocations to the State Comptroller, who shall pay over to those eligible municipalities and counties the respective amounts allocated to them. The amount of such funds allocable to each such municipality and county shall be in proportion to the tax revenue generated from video gaming within the eligible municipality or county compared to the tax revenue generated from video gaming Statewide.

(b) The amounts allocated and paid to a municipality or county of this State pursuant to the provisions of this Section may be used for any general corporate purpose authorized for that municipality or county.

**VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET**

**Video Gaming Fund Revenues**



**VILLAGE OF SCHILLER PARK**  
PROPOSED BUDGET FOR FISCAL YEAR ENDING APRIL 30, 2017

**VIDEO GAMING FUND**

<u>ACCT</u>	<u>DESCRIPTION</u>	<u>ACTUAL</u>		<u>FYE 4/30/16</u>		<u>FYE 4/17</u>
		<u>FYE 14</u>	<u>FYE 15</u>	<u>BUDGET</u>	<u>PROJECTED</u>	<u>REQUEST</u>
<b>REVENUES:</b>						
314.6	State Shared Gaming Revenue	0	31,604	32,400	46,000	50,000
321.5	Video Gaming Licensing Fees	4,500	39,001	23,000	41,500	40,000
	<b>TOTAL REVENUE</b>	<b>4,500</b>	<b>70,605</b>	<b>55,400</b>	<b>87,500</b>	<b>90,000</b>
<b>EXPENSES:</b>						
699	Charitable Contributions	0	3,512	5,000	5,000	10,000
791	Holiday Decorations	0	0	0	0	20,000
889	Leyden Family Service	0	5,000	15,000	10,000	15,000
	<b>TOTAL EXPENSES</b>	<b>0</b>	<b>8,512</b>	<b>20,000</b>	<b>15,000</b>	<b>45,000</b>
	<b>SURPLUS ( DEFICIT)</b>	<b>4,500</b>	<b>62,093</b>	<b>35,400</b>	<b>72,500</b>	<b>45,000</b>
	<b>FUND BALANCE</b>	<b>4,500</b>	<b>66,593</b>	<b>101,993</b>	<b>139,093</b>	<b>184,093</b>

**VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET**

**Description:** Special Service Area # 1 was established to account for all activity within the SSA. This SSA applies to the improvements and maintenance of Rose Street.

**VILLAGE OF SCHILLER PARK**  
PROPOSED BUDGET FOR FISCAL YEAR ENDING APRIL 30, 2017

**DEBT SERVICE FUND - SPECIAL SERVICE AREA #1 BONDS**

<u>ACCT</u>	<u>DESCRIPTION</u>	<u>ACTUAL</u>		<u>FYE 4/30/16</u>		<u>FYE 4/17</u>
		<u>FYE 14</u>	<u>FYE 15</u>	<u>BUDGET</u>	<u>PROJECTED</u>	<u>REQUEST</u>
<b>REVENUES:</b>						
311.1	Property Tax	47,162	34,867	35,000	35,000	35,000
361	Interest Income	54	70	40	75	75
	<b>TOTAL REVENUE</b>	<b>47,216</b>	<b>34,937</b>	<b>35,040</b>	<b>35,075</b>	<b>35,075</b>
<b>EXPENDITURES:</b>						
810.336	Trfr. To Debt Service	35,000	35,000	35,000	35,000	22,085
		<b>35,000</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>	<b>22,085</b>
	<b>NET CHANGE</b>	<b>12,216</b>	<b>(63)</b>	<b>40</b>	<b>75</b>	<b>12,990</b>
	<b>FUND BALANCE</b>	<b>54,153</b>	<b>54,090</b>	<b>54,130</b>	<b>54,165</b>	<b>67,155</b>

**Debt Service Funds**

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*Debt Service Funds are used to account  
for and report financial resources that are restricted,  
Committed, or assigned to expenditure for principal and interest*

***GASB Statement 54***



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### **Financing Projects with Municipal Bonds**

Municipal bonds have been a way of financing public projects since 1812 when bonds were issued and sold for the financing of the Erie Canal. Since that time bond financing has become a common way of raising funds for long-term projects by the state and local units of governments, and have been used finance the construction of schools, hospitals, and assorted public buildings, as well as for the construction or rehabilitation of streets, highways, water and sewer systems, and the acquisition of expensive machinery and equipment that would not be possible simply with “funds on hand.” Similar to bank financing, the Village of Schiller Park sells bonds on the open market to secure enough proceeds to finance a project. With such a ready source of cash, the Village can accomplish more than would be possible using “pay-as-you-go.” Bonds thus issued are loans from investors that are paid overtime most often ranging from five to forty years, based on the type of project and amount of financing required.

Bond financing is an attractive source of capital. Municipal bonds carry lower risk for investors because the government pledges either its full faith or credit through its taxing powers to secure the debt or pledges specific revenue streams to ensure bond repayment. Municipal bonds are also attractive to investors because of potential favorable income tax treatments of bond interest payments. Since interest rates are fixed at the point of sale, the Village knows its annual debt service obligations into the future and such payments become part of the overall operating budget.

### **Bond Types**

#### **General Obligation Bonds**

General obligation bonds rely on property tax financing rather than current operating revenues, unless the government identifies an alternative source of revenue, at which time the annual tax extension would be abated and replaced with another revenue source. General obligation bonds are secured by the full faith and credit of the issuer.

#### **Revenue Bonds**

In many ways these bonds are similar to general obligation bonds except that they do not have the support of local property tax base for repayment. Instead, a source of revenue related to the project is pledged for repayment of the bonds. A typical type of revenue bond is a Water and Sewer revenue Bond, where bonds are issued for specific water and sewer projects, with repayment pledged from annual water and sewer charges. Interest rates tend to be slightly higher due to the more volatile nature of market conditions than seen with property tax backed issues. The Village currently does not have any revenue bonds outstanding; however, such measures can be used should the need arise.

**General Obligation Bonds Series 2015A**

The Village Board authorized the issuance of \$2,565,000 General Obligation Refunding Bonds, dated September 11, 2015 and maturing December 1, 2026 with interest rates ranging from 3.6% to 4.2% to advance refund a portion of the outstanding General Obligation Bonds Series 2011. The outstanding balance of the 2015A Bonds at April 30, 2016 is \$2,565,000.

**General Obligation Bonds Series 2015B**

The Village Board authorized the issuance of \$2,565,000 General Obligation Refunding Bonds, dated September 11, 2015 and maturing December 1, 2029 with interest rates ranging from 3.6% to 4.2% to advance refund a portion of the outstanding General Obligation Bonds Series 2008. The outstanding balance of the 2015A Bonds at April 30, 2016 is \$2,565,000.

**General Obligation Bonds Series 2014A**

The Village Board authorized the issuance of \$6,715,000 General Obligation Refunding Bonds, dated July 2, 2014 and maturing December 1, 2020 with interest rates ranging from 2.0% to 2.5% to advance refund a portion of the outstanding General Obligation Bonds Series 2005 and 2006B. The outstanding balance of the 2014A Bonds at April 30, 2016 is \$5,640,000.

**General Obligation Bonds Series 2014B**

The Village Board authorized the issuance of \$2,615,000 General Obligation Refunding Bonds, dated July 2, 2014 and maturing December 1, 2021 with the interest rate at 4% to advance refund a the outstanding General Obligation Bonds Series 2006A. The outstanding balance of the 2014B Bonds at April 30, 2016 is \$2,260,000.

**General Obligation Bonds Series 2012**

The Village Board authorized the issuance of \$810,000 General Obligation Refunding Bonds, dated October 25, 2012 and maturing December 1, 2031 with an interest rate of 2.9% to currently refund a portion of the outstanding General Obligation Bonds Series 2002C that was callable and carried an interest rate of 5%. The outstanding balance of the 2012 Bonds at April 30, 2016 is \$810,000.

**General Obligation Bonds Series 2009A**

The Village Board authorized the issuance of \$2,310,000 General Obligation Refunding Bonds, dated December 21, 2009 and maturing December 1, 2017 with interest rates ranging from 2.5% to 3.25% to current refund the entire outstanding General Obligation Refunding Bonds, Series 1998 and the entire outstanding General Obligation Bonds, Series 2002A. The outstanding balance of the 2009A Bonds at April 30, 2016 is \$465,000.

**General Obligation Bonds Series 2002C**

The Village Board authorized the issuance of \$3,580,000 General Obligation Bonds, dated July 15, 2002 and maturing December 1, 2031 with interest rates ranging from 4.0% to 5.00% to provide funding for capital projects. The outstanding balance of the 2002C Bonds at April 30, 2016 is \$524,863.

**Legal Debt Margin**

Chapter 65, Section 5/8-5-1 of the Illinois Compiled Statutes governs computation of the legal debt margin. “The General Assembly may limit by law the amount and require referendum approval of debt to be incurred by home rule municipalities, payable from ad valorem property tax receipts, only in excess of the following percentages of the assessed value of its property. If its population is more than 25,000 and less than 500,000 an aggregate of one percent: indebtedness which is outstanding on the effective date (July 1, 1971) of this constitution or which is thereafter approved by referendum... shall not be included in the foregoing percentage amounts.” To date the General Assembly has set no limits for home rule municipalities. The Village is a home rule municipality.

**Village of Schiller Park Debt: Lessening the Tax Burden**

The remaining debt by year for the Village,

FY Ending Apr 30,	Debt Outstanding
<b>2016</b>	14,991,851
<b>2017</b>	13,006,156
<b>2018</b>	11,365,311
<b>2019</b>	9,811,359
<b>2020</b>	8,225,141
<b>2021</b>	6,605,482
<b>2022</b>	6,143,250
<b>2023</b>	6,143,000
<b>2024</b>	5,479,750
<b>2025</b>	4,787,000
<b>2026</b>	4,059,250
<b>2027</b>	3,285,750
<b>2028</b>	2,481,250
<b>2029</b>	1,630,000
<b>2030</b>	555,000
<b>2031</b>	280,000

**Impact of Debt Service**

Debt service payments are paid from the same general revenues that are used for operations. For this reason, it is imperative that a balance be achieved between operational needs, debt requirements, and capital expenditures to stay within the limitations of annual and projected longer-term revenues.

The Village uses several indicators in maintaining an appropriate balance between operational needs, debt requirements and capital. These indicators include percentage of general obligation debt per Equalized Assessed Valuation (EAV), debt per capita, debt per personal income, and the Village’s bond rating.

The first three indicators measure the health of the local economy and provide a perspective of the Village’s ability to repay debt. Debt represents leverage against the local economy and these indicators show the health of the economy and its ability to bear responsibility for the retirement of the debt. The final indicator, the bond rating, utilizes each of the other indicators and provides an overall grade of the Village and its ability to assume debt.

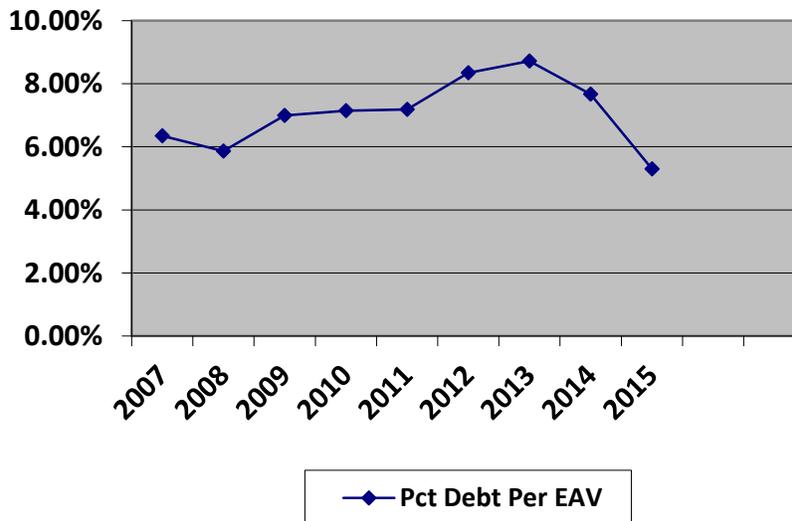
## VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET

### Debt Per Equalized Assessed Valuation

The Village of Schiller Park is a Home Rule Unit of Government in Illinois. As such, it has no legal debt limit whereas non-home rule unit communities have a debt limit of 8.625% (*ILCS Chapter 24/8-5-1*). The Village's current General Obligation as a percent of EAV is 5.30%, which is below the limit for non-home rule communities, but outside Moody's average range of 3.00 – 4.00%.

	<b>EAV</b>	<b>G.O. Supported</b>	<b>G.O. Debt Pct of EAV</b>
2007	464,365,078	29,471,804	6.35%
2008	480,443,199	28,162,501	5.86%
2009	449,940,256	31,449,042	6.99%
2010	408,712,205	29,178,361	7.14%
2011	371,743,155	26,692,441	7.185%
2012	334,571,114	27,899,321	8.34%
2013	289,667,752	25,265,914	8.72%
2014	290,341,388	22,260,588	7.67%
2015	281,343,951	14,911,851	5.30%

**General Obligation Debt As Percent of Equalized Assessed Valuation**



## VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET

### General Obligation and Total Debt Per Capita

The second major indicator is debt per capita. This indicator shows the ability of the Village to spread the cost of debt across the population. If the debt per person is too high, it would be difficult for the Village to carry the debt without additional revenue. Currently, the Village's General Obligation Debt per capita is \$1,271.

#### General Obligation and Total Debt Per Capita

	Gen Obl Debt	Population	G.O. Debt Per Capita
2007	29,471,804	11,850	2,487
2008	28,162,501	11,850	2,376
2009	31,449,042	11,850	2,653
2010	29,178,361	11,793	2,474
2011	26,692,441	11,793	2,389
2012	27,899,321	11,793	2,497
2013	25,265,914	11,793	2,142
2014	22,260,588	11,793	1,992
2015	14,991,851	11,793	1,271

Series	Outstanding 04/30/16
2002C	\$ 524,863
2009A	465,000
2012	810,000
2014A	5,640,000
2014B	2,260,000
2015A	2,565,000
2015B	2,565,000
	<b>\$ 14,826,863</b>

The Village's Debt Policy (see Financial Policies) states that:

Long-term borrowing should be limited to financing the costs of planning, design, land acquisition, buildings, permanent structures, attached fixtures or equipment, and movable pieces of equipment;

Where possible, the Village will use revenue or other self-supporting bonds instead of general obligation bonds;



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## VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET

The Village recognizes that net direct debt should be no more than 10% of operating revenues;

The Village will keep the maturity of general obligation bonds consistent with or less than the useful life of the project, with a goal of amortizing at least an average of 5% of project cost per year;

Short-term debt outstanding at year-end will not exceed 5% of operating revenues;

The Village shall consider refunding debt whenever an analysis indicates the potential for present value savings of no less than 5% of principal being refunded

### **Debt Outstanding at 04/30/16**

As of April 30, 2016, the Village of Schiller Park has nine (7) outstanding bond issues, with principal outstanding of \$ 14,826,863.

### **LEGAL DEBT MARGIN (LIMIT)**

The Village of Schiller Park is a Home Rule Municipality in the State of Illinois. Article VII, Section 6(k) of the 1970 Illinois Constitution governs the computation of the legal debt limit of local units of government, as follows:

“The General Assembly may limit by law the amount and require by referendum approval of debt to be incurred by home rule municipalities, payable from ad valorem property tax receipts, only in excess of the following percentages of the assessed value of its taxable property ... (2) if its population is more than 25,000 and less than 500,000, an aggregate of one percent; ... Indebtedness which is outstanding on the effective date (July 1, 1971) of this constitution of which is thereafter approved by referendum ... shall not be included in the foregoing percentage amounts.”

***To date, the Illinois General Assembly has set no debt limits for home rule municipalities.***

**VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET**

**VILLAGE OF SCHILLER PARK**  
 PROPOSED BUDGET FOR FISCAL YEAR ENDING APRIL 30, 2017

**DEBT SERVICE FUND - SERIES 2002 C & 2012- SPECIAL SERVICE AREA #4-7 BONDS**

<u>ACCT</u>	<u>DESCRIPTION</u>	<u>ACTUAL</u>		<u>FYE 4/30/16</u>		<u>FYE 4/17</u> <u>REQUEST</u>
		<u>FYE 14</u>	<u>FYE 15</u>	<u>BUDGET</u>	<u>PROJECTED</u>	
<b>REVENUES:</b>						
311.1	Property Tax	94,198	93,180	98,500	98,500	96,490
361	Interest Income	2,068	2,215	2,408	2,200	2,408
	<b>TOTAL REVENUE</b>	<b>96,266</b>	<b>95,395</b>	<b>100,908</b>	<b>100,700</b>	<b>98,898</b>
<b>EXPENDITURES:</b>						
830	Principal Retirement	38,893	36,084	37,653	37,653	39,291
831	Interest Expense	59,947	60,406	58,837	58,837	57,199
832	Sundry Bond Expense	1,068	1,878	2,400	1,053	2,000
	<b>TOTAL EXPENDITURES</b>	<b>99,908</b>	<b>98,368</b>	<b>98,890</b>	<b>97,543</b>	<b>98,490</b>
	<b>NET CHANGE</b>	<b>(3,642)</b>	<b>(2,973)</b>	<b>2,018</b>	<b>3,157</b>	<b>408</b>
	<b>FUND BALANCE</b> Excluding SLGs	<b>840,095</b>	<b>837,122</b>	<b>839,140</b>	<b>840,279</b>	<b>840,687</b>

<u>Bond Issue</u>	<u>Interest</u> <u>34-20-830</u>	<u>Principal</u> <u>34-20-831</u>
2002c	33,709	39,291
2012	23,490	-
<b>Total</b>	<b>57,199</b>	<b>39,291</b>

## VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET

### VILLAGE OF SCHILLER PARK PROPOSED BUDGET FOR FISCAL YEAR ENDING APRIL 30, 2017

#### BOND AND INTEREST FUND

<u>ACCT</u>	<u>DESCRIPTION</u>	<u>ACTUAL</u>		<u>FYE 4/30/16</u>		<u>FYE 4/17</u>
		<u>FYE 14</u>	<u>FYE 15</u>	<u>BUDGET</u>	<u>PROJECTED</u>	<u>REQUEST</u>
<b>REVENUES:</b>						
311.1	Property Tax	405,323	391,852	393,500	393,500	183,180
361	Interest Income	5	0	0	0	0
391.01	Transfer in - Corporate Fund	1,163,231	1,122,899	456,900	456,900	165,712
391.12	Transfer in - MFT	38,680	39,091	8,088	8,088	34,529
391.341	Transfer in - SSA # 1	50,682	50,767	72,532	35,000	22,085
391.471	Transfer in - TIF # 1	1,450,488	806,057	1,625,840	1,625,840	1,306,979
391.472	Transfer in - TIF # 2	348,123	351,818	72,800	72,800	310,759
391.473	Transfer in - TIF # 3	42,917	37,417	39,940	39,940	56,796
391.474	Transfer in - TIF # 4	27,188	247,763	135,600	135,600	29,814
391.51	Transfer in - Water and Sewer Fund	230,883	231,273	320,350	320,350	100,610
<b>TOTAL REVENUE</b>		<b>3,757,519</b>	<b>3,278,936</b>	<b>3,125,550</b>	<b>3,088,018</b>	<b>2,210,464</b>
<b>EXPENDITURES:</b>						
97-830	Principal 2005 & 2006B G.O. Bonds	885,000	930,000	0	0	0
97-831	Interest 2005 & 2006B G.O. Bonds	483,925	412,021	0	0	0
97-832	Sundry 2005 & 2006B G.O. Bonds	700	2,710	0	0	0
98-830	Principal 2006A G.O Bonds	300,000	310,000	0	0	0
98-831	Interest 2006A G.O Bonds	131,548	65,979	0	0	0
98-832	Sundry 2006A G.O. Bonds	300	2,331	0	0	0
99-830	Principal - 2011A G.O. Bonds	865,000	865,000	0	0	0
99-831	Interest - 2011A G.O. Bonds	34,600	17,300	0	0	0
99-832	Sundry- 2011A G.O. Bonds	2,280	1,043	0	0	0
01-830	Principal - 2009A&B	590,000	610,000	320,000	320,000	330,000
01-831	Interest - 2009A&B	56,253	41,603	23,887	23,888	14,288
01-831	Sundry - 2009A&B	428	7,829	3,000	803	1,000
02-830	Principal - 2011 G.O Bonds	0	0	435,000	435,000	0
02-831	Interest - 2011 G.O Bonds	108,750	108,750	104,400	77,313	0
02-832	Sundry - 2011 G.O Bonds	428	0	3,000	803	0
03-830	Principal -2008 G.O. Bonds	125,000	130,000	455,000	455,000	0
03-831	Interest -2008 G.O. Bonds	156,565	152,040	147,334	147,334	0
03-832	Sundry -2008 G.O. Bonds	0	1	2,100	0	0
04-830	Principal - 2014A Bonds	0	0	1,075,000	1,075,000	1,095,000
04-831	Interest - 2014A Bonds	0	59,202	143,040	143,038	121,538
04-832	Sundry- 2014A Bonds	0	0	1,000	0	1,000

## VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET

### VILLAGE OF SCHILLER PARK PROPOSED BUDGET FOR FISCAL YEAR ENDING APRIL 30, 2017

#### BOND AND INTEREST FUND

<u>ACCT</u>	<u>DESCRIPTION</u>	<u>ACTUAL</u>		<u>FYE 4/30/16</u>		<u>FYE 4/17</u>
		<u>FYE 14</u>	<u>FYE 15</u>	<u>BUDGET</u>	<u>PROJECTED</u>	<u>REQUEST</u>
5-830	Principal - 2014B Bonds	0	0	355,000	355,000	355,000
5-831	Interest - 2014B Bonds	0	23,504	56,788	56,788	49,688
5-832	Sundry - 2014B Bonds	0	0	1,000	750	1,000
6-830	Principal - 2015A Bonds	0	0	0	0	0
6-831	Interest - 2015A Bonds	0	0	0	0	118,255
6-832	Sundry - 2015A Bonds	0	0	0	0	1,000
7-830	Principal - 2015B Bonds	0	0	0	0	0
7-831	Interest - 2015B Bonds	0	0	0	0	121,695
7-832	Sundry - 2015B Bonds	0	0	0	0	1,000
0-500	Bond Issuance Cost	0	173,520	0	192,790	0
0-302	Bond Proceeds	0	(9,441,462)	0	(5,250,915)	0
0-501	Payment to Refunding Bonds	0	9,267,942	0	5,058,125	0
TOTAL EXPENDITURES		<b>3,740,777</b>	<b>3,739,312</b>	<b>3,125,549</b>	<b>3,090,715</b>	<b>2,210,464</b>
NET CHANGE		16,742	(460,376)	1	(2,697)	0
FUND BALANCE		<b>538,231</b>	<b>77,855</b>	<b>77,856</b>	<b>75,158</b>	<b>75,158</b>

**VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET**

**VILLAGE OF SCHILLER PARK**  
 PROPOSED BUDGET FOR FISCAL YEAR ENDING APRIL 30, 2017

**BOND AND INTEREST FUND**

		Principal Outstanding 4/30/2016	Principal FY 2017	Principal Outstanding 4/30/2017	
90% TIF # 2 and 10% MFT	2009A	465,000	330,000	135,000	Retire in 2018
100% TIF # 1	2014A	5,640,000	1,095,000	4,545,000	Retire in 2021
86% General and 14% TIF # 3	2014B	2,260,000	355,000	1,905,000	Retire in 2022
75% TIF # 1 and 25% TIF # 4	2015A	2,565,000	0	2,565,000	Retire in 2027
82% Water and 18% SSA # 1	2015B	2,565,000	0	2,565,000	Retire in 2030
				<u>11,715,000</u>	Principal Remaining from Bond and Interest Fund
Debt Owed From Each Fund					
Corporate Fund		1,638,300			
MFT Fund		13,500			
West Gateway TIF District # 1		6,468,750			
Irving/Grace TIF District # 2		121,500			
Leland/Lawrence TIF # 3		266,700			
New West Gateway TIF District # 4		641,250			
SSA # 1		461,700			
Water and Sewer Fund		<u>2,103,300</u>			
		11,715,000			

Note - 2002C and 2012 G.O. Bonds are not included above  
 they are paid 100% from SSA # 4-7 and outstanding principal  
 as of 4/30/17 is \$1,457,560

## CAPITAL PROJECT FUNDS

*Capital Project Funds account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary, special assessment, or trust funds.)*

*Capital Project Funds account for resources that are restricted, committed, or assigned to expenditure for capital outlays.*

(GASB Statement No. 54, paragraph 33)

**Density Reduction Fund**

**Special Services Area #8**

**Special Service Area #9**

**West Gateway TIF District #1**

**Irving/Grace TIF District #2**

**Leland/Lawrence TIF District #3**

**New West Gateway TIF District #4**

**General Capital Improvement and Replacement Fund**



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## IMPACT OF CAPITAL BUDGET ON OPERATING BUDGET

The operating budget for the Village of Schiller Park is directly affected by the Capital Improvement Program (CIP) budget. As a general rule, any new capital improvement will impact ongoing expenses on routine operation, repair, and maintenance, either positively or negatively. New facilities require additional maintenance staff, maintenance contracts, furnishings and upgrades as departments move into larger, updated suites. In the current year the Village does not anticipate any new nonrecurring capital expenditures to add to the Villages annual operating costs. The Village has budgeted for multiple water main replacements in which in turn should lead to less water main breaks during the year. The operating budget shows a small reduction in overtime in the Water Department to account for the new mains that should not bust during the budgeted fiscal year.

Financing of new capital through pay-as-you-go, grant fund, debt service, or other methods will also impact the operating budget depending upon the selected method and available financing capacity.

With the assistance of the finance department, each department maintains estimates of future costs associated with the operation and maintenance of capital assets. These estimates are updated on a periodic basis. Some of the current costs estimates are as follows:

Typical Schiller Park Street:

HMA Resurfacing (\$650,000 per mile)

HMA Rehabilitation (\$1,400,000)

HMA Reconstruction (\$1,800,000)

Curbs and Gutters

Each linear foot of curb costs \$50.00 per year to maintain

Capital improvement projects can serve to increase costs or decrease costs on the basis of whether they are capital or labor intensive. Installation of new technology may serve to decrease operating expenditures by reducing reliance upon labor.

Alternatively, new facilities and land acquisitions typically increase operating expenditures due to a high reliance upon labor. For instance, land acquisitions in anticipation of future needs result in vacant parcels that will likely require fencing security, weed control, etc., until the land is ready to be converted into a park, used for right-of-way, etc. Although it may be prudent to purchase land in advance of immediate need, such land bank practices increase operating costs.

Operating costs must be carefully considered in deciding which projects move forward in the CIP budget. Although it may be possible to pay for the capital costs of projects that will increase reliance upon labor, it is typically impossible to absorb many large increases in operating costs at once. Therefore, projects are programmed to prevent great shocks to operating budgets.



Operating and maintenance costs associated with capital projects are reviewed at the time of capital projects approval. Departments may be required to absorb increases in operating costs within their budgets. The Village has experienced such increases in department operating budgets with recent park expansions and renovations due to increased attendance at park events, additional labor costs required in hosting park festivals, and in contracting with outside vendors in providing entertainment and attractions.

## VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET

### VILLAGE OF SCHILLER PARK PROPOSED BUDGET FOR FISCAL YEAR ENDING APRIL 30, 2017

#### DENSITY REDUCTION PROGRAM

<u>ACCT</u>	<u>DESCRIPTION</u>	<u>ACTUAL</u>		<u>FYE 4/30/16</u>		<u>FYE 4/17</u>
		<u>FYE 14</u>	<u>FYE 15</u>	<u>BUDGET</u>	<u>PROJECTED</u>	<u>REQUEST</u>
REVENUES:						
361	Unrealized Gain (Loss)	977	2,199	500	(750)	100
TOTAL REVENUES		<b>977</b>	<b>2,199</b>	<b>500</b>	<b>(750)</b>	<b>100</b>
EXPENDITURES:						
391	Trfr from SSA # 9	7,833	8,117	7,500	7,563	7,800
500	Purchase of Land	0	0	0	0	250,000
810.01	Trfr. to General Fund	0	0	400,000	0	0
TOTAL EXPENDITURES		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>250,000</b>
NET CHANGE		<b>8,810</b>	<b>10,316</b>	<b>(392,000)</b>	<b>6,813</b>	<b>(242,100)</b>
FUND BALANCE		<b>389,363</b>	<b>399,679</b>	<b>7,679</b>	<b>406,492</b>	<b>164,392</b>

Note: The Density Reduction Fund was created as a depository of funds to be spent in various ways to reduce congestion, mitigate prior over-building, and create recreational, open space.

**VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET**



**VILLAGE OF SCHILLER PARK**

PROPOSED BUDGET FOR FISCAL YEAR ENDING APRIL 30, 2017

**SPECIAL SERVICE AREA # 8 - KELVIN LANE MAINTENANCE FUND**

<u>ACCT</u>	<u>DESCRIPTION</u>	<u>ACTUAL</u>		<u>FYE 4/30/16</u>		<u>FYE 4/17</u>
		<u>FYE 14</u>	<u>FYE 15</u>	<u>BUDGET</u>	<u>PROJECTED</u>	<u>REQUEST</u>
REVENUES:						
311.1	Property Tax	17,947	17,055	18,000	18,000	17,500
361	Interest Income	350	386	370	360	275
380.1	Miscellaneous Income	0	0	0	0	0
TOTAL REVENUES		<b>18,297</b>	<b>17,441</b>	<b>18,370</b>	<b>18,360</b>	<b>17,775</b>
EXPENDITURES:						
603	Contractual Legal Expense	0	0	0	0	0
619	Other Contractual Services	0	0	50,000	54,366	0
TOTAL EXPENDITURES		<b>0</b>	<b>0</b>	<b>50,000</b>	<b>54,366</b>	<b>0</b>
NET CHANGE		<b>18,297</b>	<b>17,441</b>	<b>(31,630)</b>	<b>(36,006)</b>	<b>17,775</b>
FUND BALANCE		<b>202,149</b>	<b>219,590</b>	<b>187,960</b>	<b>183,584</b>	<b>201,359</b>

Note: SSA #8 Fund is used to collect property taxes that are spent to maintain the parking lots serving the Kelvin Lane residential apartments and condominiums.

**VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET**



**VILLAGE OF SCHILLER PARK**

PROPOSED BUDGET FOR FISCAL YEAR ENDING APRIL 30, 2017

**SPECIAL SERVICE AREA # 9 - 9305 IRVING PARK ROAD PARKING LOT FUND**

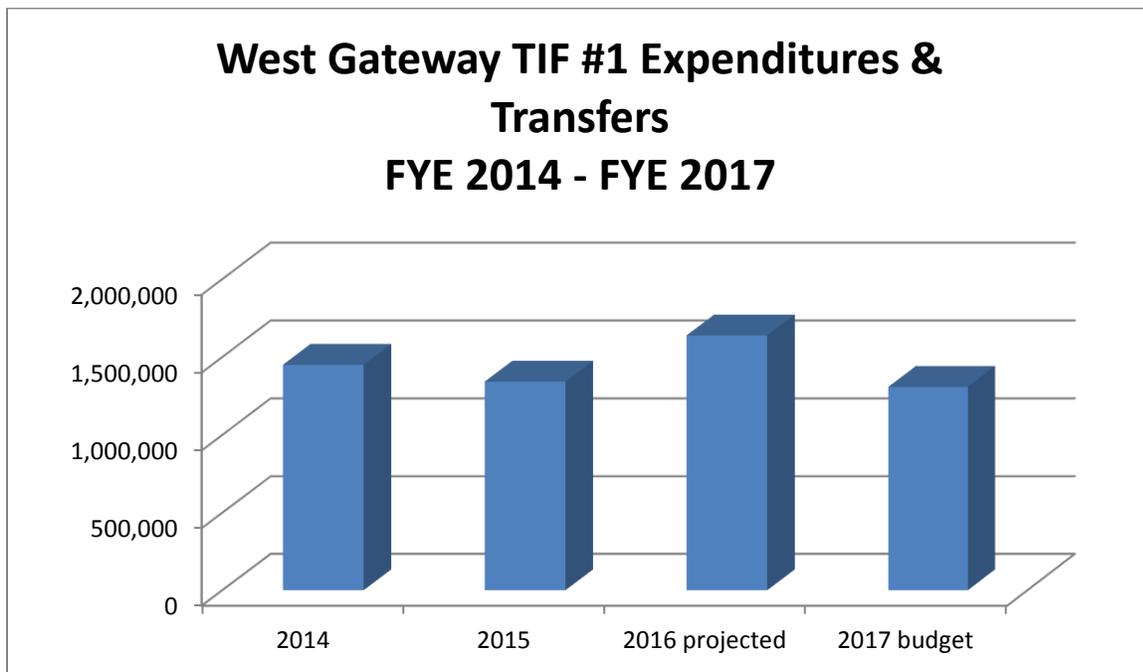
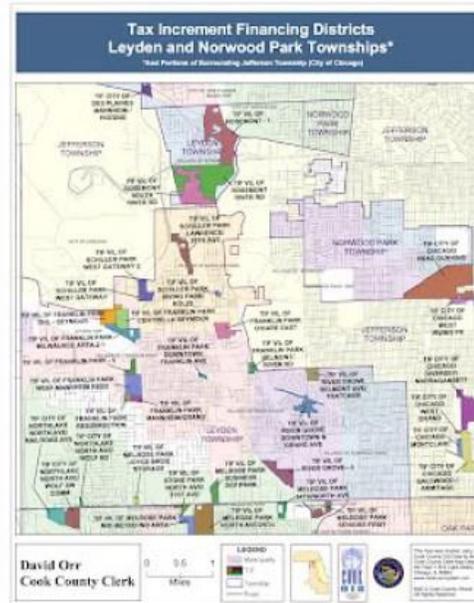
<u>ACCT</u>	<u>DESCRIPTION</u>	<u>ACTUAL</u>		<u>FYE 4/30/16</u>		<u>FYE 4/17</u>
		<u>FYE 14</u>	<u>FYE 15</u>	<u>BUDGET</u>	<u>PROJECTED</u>	<u>REQUEST</u>
REVENUES:						
311.1	Property Tax	7,883	7,880	7,500	7,800	7,700
		<b>7,883</b>	<b>7,880</b>	<b>7,500</b>	<b>7,800</b>	<b>7,700</b>
EXPENDITURES:						
810.42	Trfr to Density Reduction Fund	7,883	8,117	7,500	7,563	7,800
		<b>7,883</b>	<b>8,117</b>	<b>7,500</b>	<b>7,563</b>	<b>7,800</b>
	NET CHANGE	0	(237)	0	237	(100)
	FUND BALANCE	<b>0</b>	<b>(237)</b>	<b>(237)</b>	<b>0</b>	<b>(100)</b>

Note: SSA #9 Fund is used to collect property taxes that are spent to maintain the parking lots serving the 9307 Irving Park residential apartments and condominiums.

**WEST GATEWAY TIF #1**

**Description.** The West Gateway Redevelopment Project Area (the "Project Area") consists of 7 buildings situated on approximately 29.4 acres. The Project Area is located near the southwest corner of the Village, immediately across from O'Hare International Airport, and is generally bounded by Irving Park Road on the north, George Place and Interstate 294 on the east; Belle Plaine Avenue on the south; and Mannheim Road on the west.

The Project Area is now partially redeveloped with mini-mall, gas station, and airport parking deck. Water and sewer utilities, storm water detention, roadway access, and other utilities serve the area. The Village is in process of seeking additional business in adjacent New TIF District #4 based upon development plans for hotels, a conference center, and restaurants. This will be supported by new infrastructure in the form of water and sewer utilities: storm water management system, connecting roadway, and other utilities. (Cross-reference: see Description for New West Gateway TIF#4)



**VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET**

**WEST GATEWAY TIF #1**

**VILLAGE OF SCHILLER PARK**  
 PROPOSED BUDGET FOR FISCAL YEAR ENDING APRIL 30, 2017

**WEST GATEWAY T.I.F. DISTRICT #1**

<u>ACCT</u>	<u>DESCRIPTION</u>	<u>ACTUAL</u>		<u>FYE 4/30/16</u>		<u>FYE 4/17</u>
		<u>FYE 14</u>	<u>FYE 15</u>	<u>BUDGET</u>	<u>PROJECTED</u>	<u>REQUEST</u>
LOANS AND REVENUE:						
311.1	Property Taxes	114,119	0	80,000	24,099	45,000
361	Interest Income	0	0	0	0	0
391.15	Transfer TIF #4	928,000	0	50,000	0	500,000
TOTAL REVENUES		<b>1,042,119</b>	<b>0</b>	<b>130,000</b>	<b>24,099</b>	<b>545,000</b>
EXPENDITURES:						
603	Contractual Legal Services	401	498	500	2,500	500
607	Auditing	0	0	500	500	500
619	Consulting Services	0	0	0	2,000	0
699	Misc. Expense	0	0	0	7,228	0
831.36	Transfer to Bond and Interest Fund	1,449,507	1,341,215	1,625,840	1,625,840	1,306,979
TOTAL EXPENDITURES		<b>1,449,908</b>	<b>1,341,713</b>	<b>1,626,840</b>	<b>1,638,068</b>	<b>1,307,979</b>
NET CHANGE		<u>(407,789)</u>	<u>(1,341,713)</u>	<u>(1,496,840)</u>	<u>(1,613,969)</u>	<u>(762,979)</u>
FUND BALANCE		<b>(2,423,431)</b>	<b>(3,765,144)</b>	<b>(5,261,984)</b>	<b>(5,379,113)</b>	<b>(6,142,092)</b>

**VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET**

**IRVING PARK ROAD/KOLZE AVENUE TIF #2**

**Description.** The Irving Park/Kolze Avenue TIF #2 consists of 7 buildings situated on approximately 3.9 acres. The Project Area generally includes commercial uses along the Irving Park Road corridor between Grace Street and Kolze Avenue.

The Project Area is located along the Village’s primary and “historic” commercial corridor through the center of the Village. The Project Area includes a mix of commercial, office and residential uses as well as a number of vacant parcels and buildings. Many of the commercial properties along Irving Park Road were developed on frontage parcels originally intended for low-density residential uses. Consequently, a number of these buildings have been developed on inappropriately sized commercial parcels.

Development of the Irving Park Road corridor is encouraged in the Village’s Comprehensive Plan. Specifically, development or redevelopment which corrects deficiencies of parcel and building size and orientation along the Irving Park Road corridor is a primary objective in the Comprehensive Plan. It should continue to provide a range of retail, service and office type of uses.

**VILLAGE OF SCHILLER PARK**

PROPOSED BUDGET FOR FISCAL YEAR ENDING APRIL 30, 2017

**IRVING / GRACE T.I.F. DISTRICT #2**

<u>ACCT</u>	<u>DESCRIPTION</u>	<u>ACTUAL</u>		<u>FYE 4/30/16</u>		<u>FYE 4/17</u>
		<u>FYE 14</u>	<u>FYE 15</u>	<u>BUDGET</u>	<u>PROJECTED</u>	<u>REQUEST</u>
LOANS AND REVENUE:						
311.1	Property Taxes	97,915	25,680	15,000	103,000	115,000
361	Interest Income	14	12	10	18	25
<b>TOTAL REVENUES</b>		<b>97,929</b>	<b>25,692</b>	<b>15,010</b>	<b>103,018</b>	<b>115,025</b>
EXPENDITURES:						
603	Contractual Legal Services	400	503	500	0	500
607	Auditing Service	0	0	500	500	500
810.3 6	Transfer to Bond and Interest Fund	343,853	347,753	72,800	72,800	310,759
<b>TOTAL EXPENDITURES</b>		<b>344,253</b>	<b>348,256</b>	<b>73,800</b>	<b>73,300</b>	<b>311,759</b>
NET CHANGE		(246,324)	(322,564)	(58,790)	29,718	(196,734)
FUND BALANCE		(192,904)	(515,468)	(574,258)	(485,750)	(682,484)

**VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET**

**LELAND/LAWRENCE TIF #3**

**Description.** The Lawrence Avenue/25<sup>th</sup> Avenue Project Area is comprised primarily of commercial and industrial uses along Lawrence Avenue, 25<sup>th</sup> Avenue, Ruby Street and Leland Avenue. The generally multi-family residential frontage along Lawrence Court is excluded from the Project Area. The I-294 Tri-State Tollway crosses the Project Area via an overpass at Lawrence Avenue. O’Hare International Airport is located directly west of an airport parking lot in the Project Area. TIF #3 was envisioned to be a transit-oriented redevelopment area. The Metra commuter rail and train depot are to the east. A pending redevelopment of the adjacent Canadian Pacific railroad has renewed Village efforts on how to further improve the area.

**VILLAGE OF SCHILLER PARK  
PROPOSED BUDGET FOR FISCAL YEAR ENDING APRIL 30, 2017**

**LELAND / LAWRENCE T.I.F. DISTRICT #3**

<u>ACCT</u>	<u>DESCRIPTION</u>	<u>ACTUAL</u>		<u>FYE 4/30/16</u>		<u>FYE 4/17</u>
		<u>FYE 14</u>	<u>FYE 15</u>	<u>BUDGET</u>	<u>PROJECTED</u>	<u>REQUEST</u>
REVENUE:						
311.1	Property Taxes	196,942	452	0	0	0
361	Interest Income	2	14	10	13	5
TOTAL REVENUES		<b>196,944</b>	<b>466</b>	<b>10</b>	<b>13</b>	<b>5</b>
EXPENDITURES:						
603	Contractual Legal Services	14,088	6,840	7,500	0	500
607	Auditing	0	0	500	0	500
619	Consulting Services	0	2,230	1,000	0	0
800	Developer Reimbursement	8,437	0	18,000	0	0
810.36	Transfer to Bond and Interest Fund	41,774	44,842	39,940	39,940	56,796
901	Property Acquisitions	0	0	0	0	0
930	Public Improvement Projects	4,318	0	0	0	0
970	Park Improvements	0	1,318	50,000	0	70,000
TOTAL EXPENDITURES		<b>68,617</b>	<b>55,230</b>	<b>116,940</b>	<b>39,940</b>	<b>127,796</b>
NET CHANGE		<u>128,327</u>	<u>(54,764)</u>	<u>(116,930)</u>	<u>(39,927)</u>	<u>(127,791)</u>
FUND BALANCE		<b>155,422</b>	<b>100,658</b>	<b>(16,272)</b>	<b>60,731</b>	<b>(67,060)</b>

**VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET**

**NEW WEST GATEWAY TIF #4**

**Description.** To encourage new investment and development in the West Gateway Area, the Village established a tax increment financing district for the West Gateway area in 1997. The West Gateway site covers approximately 25 acres, at the northeast corner of Mannheim Road and Belle Plaine Avenue. With only very limited new investment, and commitment of substantial public funds to make sites ready for development through the clean-up of environmentally contaminated sites, and acquisition of property. The Village has determined it necessary to establish a new TIF District and prepare a new plan for the West Gateway Redevelopment Area that reflects current market opportunities and limitations. The new TIF District for the West Gateway Redevelopment Area will not include recently improved properties. These properties will remain in the existing TIF District. (Cross-reference: see Description for West Gateway TIF #1)

**VILLAGE OF SCHILLER PARK  
PROPOSED BUDGET FOR FISCAL YEAR ENDING APRIL 30, 2017**

**NEW WEST GATEWAY T.I.F. DISTRICT #4**

<u>ACCT</u>	<u>DESCRIPTION</u>	<u>ACTUAL</u>		<u>FYE 4/30/16</u>		<u>FYE 4/17</u>
		<u>FYE 14</u>	<u>FYE 15</u>	<u>BUDGET</u>	<u>PROJECTED</u>	<u>REQUEST</u>
LOANS AND REVENUE:						
311.1	Property Taxes	0	0	50,000	500,000	600,000
361	Interest Income	32	23	0	200	300
384.1	Sale of Village Property	925,000	0	0	0	0
385.1	Rental Income	3,000	0	0	0	0
<b>TOTAL REVENUES</b>		<b>928,032</b>	<b>23</b>	<b>50,000</b>	<b>500,200</b>	<b>600,300</b>
EXPENDITURES:						
603	Contractual Legal Services	34,270	23,701	10,000	18,000	25,000
607	Auditing	0	0	500	500	500
619	Consulting Services	1,344	18,950	10,000	28,000	25,000
810.360	Transfer to Bond and Interest Fund	28,168	0	135,600	135,600	29,814
810.471	Trfr. To TIF #1	928,000	0	0	0	500,000
930.5	Public Improvement	111,905	505,962	0	197,150	0
<b>TOTAL EXPENDITURES</b>		<b>1,103,687</b>	<b>548,613</b>	<b>156,100</b>	<b>379,250</b>	<b>580,314</b>
<b>NET CHANGE</b>		<b>(175,655)</b>	<b>(548,590)</b>	<b>(106,100)</b>	<b>120,950</b>	<b>19,986</b>
<b>FUND BALANCE</b>		<b>(293,218)</b>	<b>(841,808)</b>	<b>(947,908)</b>	<b>(720,858)</b>	<b>(700,872)</b>

**VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET**



**VILLAGE OF SCHILLER PARK**  
PROPOSED BUDGET FOR FISCAL YEAR ENDING APRIL 30, 2017

**GENERAL CAPITAL IMPROVEMENT FUND**

<u>ACCT</u>	<u>DESCRIPTION</u>	<u>ACTUAL</u>		<u>FYE 4/30/16</u>		<u>FYE 4/17</u>
		<u>FYE 14</u>	<u>FYE 15</u>	<u>BUDGET</u>	<u>PROJECTED</u>	<u>REQUEST</u>
REVENUE:						
391.01	Trfr. from General Fund	600,000	547,986	125,000	125,000	300,000
391.11	Trfr. from Rec Fund	15,000	15,000	15,000	15,000	15,000
391.51	Trfr. from Water Fund	115,000	65,000	65,000	0	0
334.40	Misc. State & Fed'l Grants	204,964	4,171	162,000	0	358,800
384.10	Sale of Village Property	9,866	5,610	13,500	0	52,000
361	Interest Income	176	240	200	650	300
380.1	Miscellaneous Income	245	1	500	20	0
		<b>945,251</b>	<b>638,008</b>	<b>381,200</b>	<b>140,670</b>	<b>726,100</b>
EXPENDITURES:						
604	Engineering Services	52,403	28,167	60,000	0	223,500
822	Utility Relocation Expense	65,533	0	0	0	0
823	Building Expense	43,370	131,249	0	0	0
824	Construction Expense	36,379	98,062	10,000	0	325,000
699	Miscellaneous Expenses	50	10,421	10,000	0	0
905	Buildings	47,332	0	32,800	32,800	0
920	Vehicles Purchased	0	270,711	30,000	55,645	661,000
970	Park Improvements	0	21,818	139,100	50,900	96,000
981	Streetscape Projects	75,335	44,072	45,000	57,795	22,500
983	Street Projects	318,338	318,338	318,338	318,338	518,000
EXPENDITURES		<b>638,740</b>	<b>922,838</b>	<b>645,238</b>	<b>515,478</b>	<b>1,846,000</b>
NET CHANGE		306,511	(284,830)	(264,038)	(374,808)	(1,119,900)
FUND BALANCE		<b>2,859,660</b>	<b>2,574,830</b>	<b>2,310,792</b>	<b>2,200,022</b>	<b>1,080,122</b>

## VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET

### VILLAGE OF SCHILLER PARK PROPOSED BUDGET FOR FISCAL YEAR ENDING APRIL 30, 2017

#### GENERAL CAPITAL IMPROVEMENT FUND CAPITAL OUTLAY DETAIL

604	<b><u>Engineering Services</u></b>	
	Village Pavement Assessment	30,000
	25th Ave @ Crystal Creek (HR 140061)	30,000
	Storm Sewer Improvement (Alley behind Rec Center)	5,000
	2016 - 17 Street Maintenance	42,000
	Irving Park & Old River Signal Improvements	84,000
	Lawrence and River Pedestrian Improvements	3,500
	25th and Irving Park Left Lane	10,000
	Irving Park Street Light Relocation	19,000
		\$ <b><u>223,500</u></b>
824	<b><u>Construction Expense:</u></b>	
	25th Ave @ Crystal Creek (HR 140061)	300,000
	Storm Sewer Improvement (Alley behind Rec Center)	25,000
		\$ <b><u>325,000</u></b>
920	<b><u>Purchase of Vehicle:</u></b>	
	Police - 3 Ford Explorers with Police Modifications	126,000
	Fire - Ladder Truck (1/2 FY'17 and 1/2 FY'18)	400,000
	Street - Medium Duty (1) (PW 20)	80,000
	Street - Plow Trucks (1) (PW 8)	55,000
		\$ <b><u>661,000</u></b>
970	<b><u>Park Improvements:</u></b>	
	Pool - Lift Station Repair	12,000
	Post Centennial Slide (1/2 FY'17 and 1/2 FY'18)	60,000
	Recreation Digital Sign Board	24,000
		\$ <b><u>96,000</u></b>

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**VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET**



**VILLAGE OF SCHILLER PARK**

PROPOSED BUDGET FOR FISCAL YEAR ENDING APRIL 30, 2017

**GENERAL CAPITAL IMPROVEMENT FUND  
CAPITAL OUTLAY DETAIL**

981	<b><u>Streetscape Projects:</u></b>	
	Ash Borer (Tree Removal)	12,500
	Ash Borer (Tree Replacement)	5,000
	Landscape Improvement Irving Park/River Road	5,000
		\$ <b><u>22,500</u></b>
983	<b><u>Street Projects</u></b>	
	2016 - 17 Street Maintenance	350,000
	Lawrence and River Pedestrian Improvements	40,000
	Irving Park Street Light Relocation	128,000
		\$ <b><u>518,000</u></b>



**DESCRIPTION & FUNDING OF CAPITAL IMPROVEMENTS:  
FIVE YEAR CAPITAL IMPROVEMENT PLAN  
2017 – 2021**



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**VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET**

**Summary of Five Year Capital Improvement Plan**

Title	Description	Project Cost
<b>25<sup>th</sup> Ave @ Crystal Creek- Significant nonrecurring item</b>	Pedestrian Improvements	\$ 330,000
<b>Water System Leak Detection</b>	Detect and locate unmetered leakage from water distribution system	12,000
<b>Sewer Cleaning &amp; Televising</b>	Cleaning Catch Basins; Televising lines	320,000
<b>Delta Lift Station- Significant nonrecurring item</b>	Rehab sanitary lift station at Delta Parkway and Mannheim Road	877,350
<b>Soreng Avenue Water Main- Significant nonrecurring item</b>	Water Main replacement	324,000
<b>Soo Line Water Main- Significant nonrecurring item</b>	Water main replacement	324,000
<b>Grace Avenue Water Main- Significant nonrecurring item</b>	Water main replacement	2,130,000
<b>Hartford Ct Water Main- Significant nonrecurring item</b>	Water main replacement	224,000
<b>Seymour Avenue Water Main- Significant nonrecurring item</b>	Water main replacement	1,010,000
<b>Water System Maintenance</b>	Hydrant and valve replacement; Chicago meter station replacement; pump house SCADA	85,800
<b>Water System Modeling</b>	Development of hydraulic model of water distribution system	10,000
<b>Chicago Foster Avenue</b>	Replacement of main connection to Chicago water supply	30,000
<b>Franklin Park Interconnect</b>	Emergency interconnect with Franklin Park water supply	170,000
<b>Area 5 Sewer Rehabilitation</b>	Sewer repair and lining	350,000
<b>Irving Park Utility Relocation</b>	Relocation of utilities to accommodate roadway widening, ramp to Emerson	49,500
<b>Water Tower Maintenance</b>	Painting and repairing of Village water tower	514,000
<b>Pool Grounds Lift Station</b>	Maintenance of pool facility lift station	6,000
<b>Recreation Center Drainage</b>	Storm drainage to address flooding	30,000
<b>Irving Park &amp; Old River Signal Improvements- Significant nonrecurring item</b>	Widening, channelization & new traffic signals at Old River & Irving Park Roads	1,137,000
<b>Lawrence &amp; River Pedestrian Improvements</b>	Pedestrian Crossing and signal west leg Lawrence/River	43,500
<b>25<sup>th</sup> &amp; Irving Park Left Turn Lane</b>	Preliminary engineering for addition of S/B left turn at 25 <sup>th</sup> & Irving Park	10,000
<b>Street Maintenance: 2016-2017</b>	Annual street maintenance	570,467
<b>Irving Park Street Light Relocation- Significant nonrecurring item</b>	Relocation of street lights	147,000
<b>Village Pavement Assessment</b>	Quantitative assessment of pavement condition on all village maintained streets	30,000
		<b>\$ 8,869,617</b>

**VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET**

**FIVE YEAR CAPITAL IMPROVEMENT PLAN SUMMARY**

	FY	2017	2018	2019	2020	2021	Total
<b>25<sup>th</sup> Ave @ Crystal Lake</b>		330,000					330,000
<b>Water System Leak Detection</b>			3,000	3,000	3,000	3,000	12,000
<b>Sewer Cleaning &amp; Televising</b>			80,000	80,000	80,000	80,000	320,000
<b>Delta Lift Station</b>		877,350					877,350
<b>Soreng Ave Water Main</b>			324,000				324,000
<b>Soo Line Water Main</b>		324,000					324,000
<b>Grace Ave Water Main</b>			2,130,000				2,130,000
<b>Hartford Ct Water Main</b>		224,000					224,000
<b>Seymour Ave Water Main</b>		1,010,000					1,010,000
<b>Water System Maintenance</b>		85,800					85,800
<b>Water System Modeling</b>			2,500	2,500	2,500	2,500	10,000
<b>Chicago Foster Avenue</b>		30,000					30,000
<b>Franklin Park Interconnect</b>		10,000	160,000				170,000
<b>Area 5 Sewer Rehab</b>		350,000					350,000
<b>Irving Park Utility Relocate</b>		49,500					49,500
<b>Water Tower Maintenance</b>		514,000					514,000
<b>Pool Grounds Lift Station</b>		6,000					6,000
<b>Recreation Center Drainage Imprv</b>		30,000					30,000
<b>Irving Park &amp; Old River Signal</b>		84,000	113,000		940,000		1,137,000
<b>Lawrence &amp; River Pedestrian Imp</b>		43,500					43,500
<b>25<sup>th</sup> &amp; Irving Park Left Turn Lane</b>		10,000					10,000
<b>2016-17 Street Maintenance</b>		570,467					570,467
<b>Irving Park Street Light Relocate</b>		147,000					147,000
<b>Village Pavement</b>		30,000					30,000
<b>Totals</b>		<b>4,725,617</b>	<b>2,812,500</b>	<b>85,500</b>	<b>1,025,500</b>	<b>85,500</b>	<b>8,869,617</b>

## **Overview**

The Five year Capital Improvement Plan is a comprehensive document that reflects the Village's priorities and realistically identifies the resources available to finance the acquisition of assets, improvement to existing facilities, and the long term care of village wide infrastructure. A complete and properly developed Capital Improvement Plan (CIP):

- **Facilitates coordination between capital needs and the operating budgets.**
- **Enhances the Village's credit rating, control its tax rate, and avoids sudden changes in its debt service requirements.**
- **Identifies the most economical means of financing capital projects.**
- **Increases opportunities for obtaining state and federal aid.**
- **Relates public facilities to other public and private development and redevelopment policies and plans.**
- **Focuses attention on community objectives and fiscal capacity.**
- **Keeps the public informed about future needs and projects.**
- **Coordinates the activities of neighboring and overlapping units of local government to reduce duplication.**
- **Encourages careful project planning and design to avoid costly mistakes and help a community reach desired goals.**

The information that follows is a summary of the Village of Schiller Park's five year Capital Improvement Program. Within this plan, projects have been identified that need to be addressed over the next five years. This plan provides information necessary for the Village to maintain its critical infrastructure as well as the equipment needed to carry out the delivery of services to the community. Please note that the in fiscal year 2017 the Village has budgeted dollars to create a new seven year capital improvement plan and will be drastically different from the current year.

## Projects within the 5 Year Capital Improvement Plan

**Project Title:** 25th Ave @ Crystal Creek (HR140061)  
**Project No:** 4999.009  
**Department:** Engineering  
**Fund:** Crystal Creek Project Fund  
**Account:** 0

**Project Narrative:** Pedestrian improvements for east side of 25th Avenue at Crystal Creek

**Impact on Operating Budget:** N/A

### 5-Year Project History

#### Funding Source Summary

	FY	FY	FY	FY	FY	Total
Source	16-17	17-18	18-19	19-20	20-21	Source
General Fund	\$ -	-	-	-	-	\$ -
Capital Fund	\$ 30,000	-	-	-	-	\$ 30,000
MFT	\$ -	-	-	-	-	\$ -
Water/Sewer	\$ -	-	-	-	-	\$ -
DCEO	\$ 300,000	-	-	-	-	\$ 300,000
<b>Subtotal</b>	<b>\$ 330,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 330,000</b>

**VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET**

**Capital Improvement Project Budget Sheet**

**Village of Schiller Park**

**FYE 2017**

**Project Title:** Water System Leak Detection  
**Project No:** 4999.000  
**Department:** Public Works  
**Fund:** Water & Sewer Operating  
**Account:** 604

**Project Narrative:** Vendor services to detect and locate unmetered leakage from the water distribution system. 2014 reported leakage was 500,000 and (\$700K/year)

	5-Year Project History					TOTAL
	FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16	
Budgeted Amount	\$ -	-	-	-	-	\$ -
Actual Expenditures	\$ -	-	-	-	-	\$ -

Expense Category	Project Cost Summary					Total CIP
	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	
Land	\$ -	-	-	-	-	\$ -
Engineering	\$ -	3,000	3,000	3,000	3,000	\$ 12,000
Construction	\$ -	-	-	-	-	\$ -
Equipment	\$ -	-	-	-	-	\$ -
Contingency	\$ -	-	-	-	-	\$ -
<b>Subtotal</b>	<b>\$ -</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>	<b>12,000</b>

Prior 5-Year Expenditures     \$ -  
Total Project Cost                     \$ 12,000

Source	Funding Source Summary					Total Source
	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	
General Fund	\$ -	-	-	-	-	\$ -
Capital Fund	\$ -	-	-	-	-	\$ -
MFT	\$ -	-	-	-	-	\$ -
Water/Sewer	\$ -	3,000	3,000	3,000	3,000	\$ 12,000
DCEO	\$ -	-	-	-	-	\$ -
<b>Subtotal</b>	<b>\$ -</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>	<b>\$ 12,000</b>

Prior 5-Year Expenditures     \$ -  
Total Project Cost                     \$ 12,000

**VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET**

**Capital Improvement Project Budget Sheet**  
**Village of Schiller Park**  
**FYE 2017**

**Project Title:** Sewer Cleaning & Televising  
**Project No:** 4999.000  
**Department:** Public Works  
**Fund:** Water & Sewer Operating  
**Account:** 642

**Project Narrative:** Cleaning catch basins, Televising Sanitary Lines & Repairs

	<b>5-Year Project History</b>					
	<b>FY</b>	<b>FY</b>	<b>FY</b>	<b>FY</b>	<b>FY</b>	<b>TOTAL</b>
	<b>11-12</b>	<b>12-13</b>	<b>13-14</b>	<b>14-15</b>	<b>15-16</b>	
Budgeted Amount	\$ -	-	-	-	80,000	\$ 80,000
Actual Expenditures	\$ -	-	-	-	-	\$ -

	<b>Project Cost Summary</b>					
<b>Expense Category</b>	<b>FY</b>	<b>FY</b>	<b>FY</b>	<b>FY</b>	<b>FY</b>	<b>Total CIP</b>
	<b>16-17</b>	<b>17-18</b>	<b>18-19</b>	<b>19-20</b>	<b>20-21</b>	
Land	\$ -	-	-	-	-	\$ -
Engineering	\$ -	-	-	-	-	\$ -
Construction	\$ -	-	-	-	-	\$ -
Contract Work	\$ -	80,000	80,000	80,000	80,000	\$ 320,000
Contingency	\$ -	-	-	-	-	\$ -
<b>Subtotal</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ -</b>

Prior 5-Year  
Expenditures \$ -  
Total Project Cost \$ 320,000

<b>Funding Source Summary</b>						
	<b>FY</b>	<b>FY</b>	<b>FY</b>	<b>FY</b>	<b>FY</b>	<b>Total Source</b>
<b>Source</b>	<b>16-17</b>	<b>17-18</b>	<b>18-19</b>	<b>19-20</b>	<b>20-21</b>	
General Fund	\$ -	-	-	\$ -	\$ -	\$ -
Capital Fund	\$ -	-	-	\$ -	\$ -	\$ -
MFT	\$ -	-	-	\$ -	\$ -	\$ -
Water/Sewer	\$ -	80,000	80,000	80,000	\$ 80,000	\$ 320,000
DCEO	\$ -	-	-	\$ -	\$ -	\$ -
<b>Subtotal</b>	<b>\$ -</b>	<b>80,000</b>	<b>80,000</b>	<b>80,000</b>	<b>80,000</b>	<b>\$ 320,000</b>

Prior 5-Year Expenditures \$ -  
Total Project Cost \$ 320,000

**Capital Improvement Project Budget Sheet**  
**Village of Schiller Park**  
**FYE 2017**

**Project Title:** Delta Lift Station (HR140062 )  
**Project No:** 4999.000  
**Department:** Public Works  
**Fund:** Water & Sewer Capital Improvements  
**Account:** 940

**Project Narrative:** Rehabilitation of the sanitary sewer lift station at Delta Parkway and Mannheim Road. The Village received a DCEO grant for engineering (\$50,000) and construction (\$250,000). Current estimates by HR Green are \$605-812K, dependent on easement acquisition.

**Impact on Operating Budget:** Reduced repair and maintenance costs, sewer backups.

	5-Year Project History					TOTAL
	FY	FY	FY	FY	FY	
	11-12	12-13	13-14	14-15	15-16	
Budgeted Amount	\$ -	-	-	-	300,000	\$300,000
Actual Expenditures	\$ -	-	-	-	-	\$ -

Expense Category	Project Cost Summary					Total CIP
	FY	FY	FY	FY	FY	
	16-17	17-18	18-19	19-20	20-21	
Land	\$ -	-	-	-	-	\$ -
Engineering	65,000	-	-	-	-	\$ 65,000
Construction	812,350	-	-	-	-	\$812,350
Equipment	\$ -	-	-	-	-	\$ -
Contingency	\$ -	-	-	-	-	\$ -
<b>Subtotal</b>	<b>877,350</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$877,350</b>
					Prior 5-Year Expenditures	\$ -
					Total Project Cost	\$877,350

## VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET

**Project Title:** Delta Lift Station (HR140062)  
**Project No:** 4999.000  
**Department:** Public Works  
**Fund:** Water & Sewer Capital Improvements  
**Account:** 940

### Funding Source Summary

Source	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	Total Source
General Fund	\$ -	-	-	-	-	\$ -
Capital Fund	\$ -	-	-	-	-	\$ -
MFT	\$ -	-	-	-	-	\$ -
Water/Sewer	\$577,350	-	-	-	-	\$ 577,350
DCEO	\$300,000	-	-	-	-	\$ 300,000
<b>Subtotal</b>	<b>\$877,350</b>	-	-	-	-	<b>\$ 877,350</b>
					Prior 5-Year Expenditures	\$ -
					Total Project Cost	\$ 877,350

**VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET**

**Capital Improvement Project Budget Sheet**  
**Village of Schiller Park**  
**FYE 2017**

**Project Title:** Soreng Avenue Water Main  
**Project No:** 4999.020  
**Department:** Public Works  
**Fund:** Water & Sewer Capital Improvements  
**Account:** 940

**Project Narrative:** Water main replacement due to break history (carryover)

**Impact on Operating Budget:** Reduced service interruption and repair costs

	<b>5-Year Project History</b>					
	<b>FY</b>	<b>FY</b>	<b>FY</b>	<b>FY</b>	<b>FY</b>	<b>TOTAL</b>
	<b>11-12</b>	<b>12-13</b>	<b>13-14</b>	<b>14-15</b>	<b>15-16</b>	
Budgeted Amount	\$ -	-	-	-	125,000	\$125,000
Actual Expenditures	\$ -	-	-	-	-	\$ -

	<b>Project Cost Summary</b>					
<b>Expense Category</b>	<b>FY</b>	<b>FY</b>	<b>FY</b>	<b>FY</b>	<b>FY</b>	<b>Total CIP</b>
	<b>16-17</b>	<b>17-18</b>	<b>18-19</b>	<b>19-20</b>	<b>20-21</b>	
Land	\$ -	-	-	-	-	\$ -
Engineering	\$ -	24,000	-	-	-	\$ 24,000
Construction	\$ -	00,000	-	-	-	\$300,000
Equipment	\$ -	-	-	-	-	\$ -
Contingency	\$ -	-	-	-	-	\$ -
<b>Subtotal</b>	<b>\$ -</b>	<b>24,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$324,000</b>

Prior 5-Year Expenditures	\$ -
Total Project Cost	\$324,000

**VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET**



**Project Title:** Soreng Avenue Water Main  
**Project No:** 4999.020  
**Department:** Public Works  
**Fund:** Water & Sewer Capital Improvements  
**Account:** 0

**Project Narrative:** Water main replacement due to break history (carryover)

**Impact on Operating Budget:** Reduced service interruption and repair costs

**5-Year Project History**

**Funding Source Summary**

<b>Source</b>	<b>FY 16-17</b>	<b>FY 17-18</b>	<b>FY 18-19</b>	<b>FY 19-20</b>	<b>FY 20-21</b>	<b>Total Source</b>
General Fund	\$ -	-	-	-	-	\$ -
Capital Fund	\$ -	-	-	-	-	\$ -
MFT	\$ -	-	-	-	-	\$ -
Water/Sewer	\$ -	324,000	-	-	-	\$324,000
DCEO	\$ -	-	-	-	-	\$ -
<b>Subtotal</b>	<b>\$ -</b>	<b>324,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$324,000</b>
					Prior 5-Year Expenditures	\$ -
					Total Project Cost	\$324,000

**Capital Improvement Project Budget Sheet**  
**Village of Schiller Park**  
**FYE 2017**

**Project Title:** Soo Line Water Main  
**Project No:** 4999.000  
**Department:** Public Works  
**Fund:** Water & Sewer Capital Improvements  
**Account:** 940

**Project Narrative:** Water main replacement due to break history (carryover)

**Impact on Operating Budget:** Reduced service interruption and repair costs

	5-Year Project History					
	FY	FY	FY	FY	FY	TOTAL
	11-12	12-13	13-14	14-15	15-16	
Budgeted Amount	\$ -	-	-	\$ -	275,000	\$275,000
Actual Expenditures	\$ -	-	-	\$ -	\$ -	\$ -

	Project Cost Summary					
Expense Category	FY	FY	FY	FY	FY	Total CIP
	16-17	17-18	18-19	19-20	20-21	
Land	\$ -	-	-	-	-	\$ -
Engineering	\$ 24,000	-	-	-	-	\$ 24,000
Construction	\$ 300,000	-	-	-	-	\$300,000
Equipment	\$ -	-	-	-	-	\$ -
Contingency	\$ -	-	-	-	-	\$ -
<b>Subtotal</b>	<b>\$ 324,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$324,000</b>

Prior 5-Year Expenditures	\$ -
Total Project Cost	\$324,000

## VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET

**Project Title:** Soo Line Water Main  
**Project No:** 4999.000  
**Department:** Public Works  
**Fund:** Water & Sewer Capital Improvements  
**Account:** 0

**Project Narrative:** Water main replacement due to break history (carryover)

**Impact on Operating Budget:** Reduced service interruption and repair costs

### 5-Year Project History

#### Funding Source Summary

Source	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	Total Source
General Fund	\$ -	-	-	-	-	\$ -
Capital Fund	\$ -	-	-	-	-	\$ -
MFT	\$ -	-	-	-	-	\$ -
Water/Sewer	\$ 324,000	-	-	-	-	\$324,000
DCEO	\$ -	-	-	-	-	\$ -
<b>Subtotal</b>	<b>\$ 324,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$324,000</b>
				Prior 5-Year Expenditures		\$ -
				Total Project Cost		\$324,000

**VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET**

**Capital Improvement Project Budget Sheet**  
**Village of Schiller Park**  
**FYE 2017**

**Project Title:** Grace Avenue Water Main  
**Project No:** 4999.000  
**Department:** Public Works  
**Fund:** Water & Sewer Capital Improvements  
**Account:** 940

**Project Narrative:** Water main replacement due to break history

**Impact on Operating Budget:** Reduced service interruption and repair costs

	<b>5-Year Project History</b>					
	<b>FY</b>	<b>FY</b>	<b>FY</b>	<b>FY</b>	<b>FY</b>	<b>TOTAL</b>
	<b>11-12</b>	<b>12-13</b>	<b>13-14</b>	<b>14-15</b>	<b>15-16</b>	
Budgeted Amount	\$ -	-	-	-	-	\$ -
Actual Expenditures	\$ -	-	-	-	-	\$ -

	<b>Project Cost Summary</b>					
<b>Expense Category</b>	<b>FY</b>	<b>FY</b>	<b>FY</b>	<b>FY</b>	<b>FY</b>	<b>Total CIP</b>
	<b>16-17</b>	<b>17-18</b>	<b>18-19</b>	<b>19-20</b>	<b>20-21</b>	
Land	\$ -	-	-	-	-	\$ -
Engineering	\$ -	\$230,000	-	-	-	\$ 230,000
Construction	\$ -	1,900,000	-	-	-	\$1,900,000
Equipment	\$ -	-	-	-	-	\$ -
Contingency	\$ -	-	-	-	-	\$ -
<b>Subtotal</b>	<b>\$ -</b>	<b>2,130,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$2,130,000</b>

Prior 5-Year Expenditures	\$ -
Total Project Cost	\$2,130,000

## VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET

**Project Title:** Grace Avenue Water Main  
**Project No:** 4999.000  
**Department:** Public Works  
**Fund:** Water & Sewer Capital Improvements  
**Account:** 0

**Project Narrative:** Water main replacement due to break history

**Impact on Operating Budget:** Reduced service interruption and repair costs

### 5-Year Project History

#### Funding Source Summary

Source	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	Total Source
General Fund	\$ -	-	-	-	-	\$ -
Capital Fund	\$ -	-	-	-	-	\$ -
MFT	\$ -	-	-	-	-	\$ -
Water/Sewer	\$ -	2,130,000	-	-	-	\$2,130,000
DCEO	\$ -	-	-	-	-	\$ -
<b>Subtotal</b>	<b>\$ -</b>	<b>2,130,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$2,130,000</b>
					Prior 5-Year Expenditures	\$ -
					Total Project Cost	\$2,130,000

**VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET**

**Capital Improvement Project Budget Sheet**

**Village of Schiller Park**

**FYE 2017**

**Project Title:** Hartford Ct Water Main  
**Project No:** 4999.000  
**Department:** Public Works  
**Fund:** Water & Sewer Capital Improvements  
**Account:** 940

**Project Narrative:** Water main replacement due to break history  
[MAP](#)

**Impact on Operating Budget:** Reduced service interruption and repair costs

	<b>5-Year Project History</b>					
	<b>FY</b>	<b>FY</b>	<b>FY</b>	<b>FY</b>	<b>FY</b>	
	<b>11-12</b>	<b>12-13</b>	<b>13-14</b>	<b>14-15</b>	<b>15-16</b>	<b>TOTAL</b>
Budgeted Amount	\$ -	-	-	-	-	\$ -
Actual Expenditures	\$ -	-	-	-	-	\$ -

	<b>Project Cost Summary</b>					
	<b>FY</b>	<b>FY</b>	<b>FY</b>	<b>FY</b>	<b>FY</b>	
<b>Expense Category</b>	<b>16-17</b>	<b>17-18</b>	<b>18-19</b>	<b>19-20</b>	<b>20-21</b>	<b>Total CIP</b>
Land	\$ -	-	-	-	-	\$ -
Engineering	\$ 24,000	-	-	-	-	\$ 24,000
Construction	\$200,000	-	-	-	-	\$200,000
Equipment	\$ -	-	-	-	-	\$ -
Contingency	\$ -	-	-	-	-	\$ -
<b>Subtotal</b>	<b>\$224,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$224,000</b>

Prior 5-Year Expenditures	\$ -
Total Project Cost	\$224,000

## VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET

**Project Title:** Hartford Ct Water Main  
**Project No:** 4999.000  
**Department:** Public Works  
**Fund:** Water & Sewer Capital Improvements  
**Account:** 940

**Project Narrative:** Water main replacement due to break history

**Impact on Operating Budget:** Reduced service interruption and repair costs

### 5-Year Project History

#### Funding Source Summary

Source	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	Total Source
General Fund	\$ -	-	-	-	-	\$ -
Capital Fund	\$ -	-	-	-	-	\$ -
MFT	\$ -	-	-	-	-	\$ -
Water/Sewer	\$224,000	-	-	-	-	\$224,000
DCEO	\$ -	-	-	-	-	\$ -
<b>Subtotal</b>	<b>\$224,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$224,000</b>
				Prior 5-Year Expenditures		\$ -
				Total Project Cost		\$224,000

**VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET**

**Capital Improvement Project Budget Sheet**  
**Village of Schiller Park**  
**FYE 2017**

**Project Title:** Seymour Avenue Water Main  
**Project No:** 4999.000  
**Department:** Public Works  
**Fund:** Water & Sewer Capital Improvements  
**Account:** 940

**Project Narrative:** Water main replacement due to break history

**Impact on Operating Budget:** Reduced service interruption and repair costs

	<b>5-Year Project History</b>					<b>TOTAL</b>
	<b>FY 11-12</b>	<b>FY 12-13</b>	<b>FY 13-14</b>	<b>FY 14-15</b>	<b>FY 15-16</b>	
Budgeted Amount	\$ -	-	-	-	-	\$ -
Actual Expenditures	\$ -	-	-	-	-	\$ -

<b>Expense Category</b>	<b>Project Cost Summary</b>					<b>Total CIP</b>
	<b>FY 16-17</b>	<b>FY 17-18</b>	<b>FY 18-19</b>	<b>FY 19-20</b>	<b>FY 20-21</b>	
Land	\$ -	-	-	-	-	\$ -
Engineering	\$ 110,000	-	-	-	-	\$ 110,000
Construction	\$ 900,000	-	-	-	-	\$ 900,000
Equipment	\$ -	-	-	-	-	\$ -
Contingency	\$ -	-	-	-	-	\$ -
<b>Subtotal</b>	<b>\$1,010,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$1,010,000</b>

Prior 5-Year Expenditures	\$ -
Total Project Cost	\$1,010,000

## VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET

**Project Title:** Seymour Avenue Water Main  
**Project No:** 4999.000  
**Department:** Public Works  
**Fund:** Water & Sewer Capital Improvements  
**Account:** 940  
  
**Project Narrative:** Water main replacement due to break history  
  
**Impact on Operating Budget:** Reduced service interruption and repair costs

### 5-Year Project History

#### Funding Source Summary

Source	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	Total Source
General Fund	\$ -	-	-	-	-	\$ -
Capital Fund	\$ -	-	-	-	-	\$ -
MFT	\$ -	-	-	-	-	\$ -
Water/Sewer	\$1,010,000	-	-	-	-	\$1,010,000
DCEO	\$ -	-	-	-	-	\$ -
<b>Subtotal</b>	<b>\$1,010,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$1,010,000</b>
					Prior 5-Year Expenditures	\$ -
					Total Project Cost	\$1,010,000

**VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET**

**Capital Improvement Project Budget Sheet**  
**Village of Schiller Park**  
**FYE 2017**

**Project Title:** Water System Maintenance  
**Project No:** 4999.000  
**Department:** Public Works  
**Fund:** Water & Sewer Capital Improvements  
**Account:** 940

**Project Narrative:** Hydrant and valve replacement, Chicago meter station maintenance, pump house SCADA, seepage and security improvements

	<b>5-Year Project History</b>					
	<b>FY</b>	<b>FY</b>	<b>FY</b>	<b>FY</b>	<b>FY</b>	
	<b>11-12</b>	<b>12-13</b>	<b>13-14</b>	<b>14-15</b>	<b>15-16</b>	<b>TOTAL</b>
Budgeted Amount	\$ -	-	-	-	10,000	\$10,000
Actual Expenditures	\$ -	-	-	-	-	\$ -

	<b>Project Cost Summary</b>					
	<b>FY</b>	<b>FY</b>	<b>FY</b>	<b>FY</b>	<b>FY</b>	
<b>Expense Category</b>	<b>16-17</b>	<b>17-18</b>	<b>18-19</b>	<b>19-20</b>	<b>20-21</b>	<b>Total CIP</b>
Land	\$ -	-	-	-	-	\$ -
Engineering	\$ 7,800	-	-	-	-	\$ 7,800
Construction	\$ 78,000	-	-	-	-	\$78,000
Equipment	\$ -	-	-	-	-	\$ -
Contingency	\$ -	-	-	-	-	\$ -
<b>Subtotal</b>	<b>\$ 85,800</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$85,800</b>

Prior 5-Year Expenditures	\$ -
Total Project Cost	\$85,800

## VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET

**Project Title:** Water System Maintenance  
**Project No:** 4999.000  
**Department:** Public Works  
**Fund:** Water & Sewer Capital Improvements  
**Account:** 940

**Project Narrative:** Hydrant and valve replacement, Chicago meter station maintenance, pump house SCADA, seepage and security improvements

### 5-Year Project History

#### Funding Source Summary

Source	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	Total Source
General Fund	\$ -	-	-	-	-	\$ -
Capital Fund	\$ -	-	-	-	-	\$ -
MFT	\$ -	-	-	-	-	\$ -
Water/Sewer	\$ 85,800	-	-	-	-	\$85,800
DCEO	\$ -	-	-	-	-	\$ -
<b>Subtotal</b>	<b>\$ 85,800</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$85,800</b>
				Prior 5-Year Expenditures		\$ -
				Total Project Cost		\$85,800

**VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET**

**Capital Improvement Project Budget Sheet**  
**Village of Schiller Park**  
**FYE 2017**

**Project Title:** Water System Modeling  
**Project No:** 4999.000  
**Department:** Public Works  
**Fund:** Water & Sewer Capital Improvements  
**Account:** 940

**Project Narrative:** Development of hydraulic model of water distribution system to identify future system improvements including planned supply/interconnect improvements.

	<b>5-Year Project History</b>					
	<b>FY</b>	<b>FY</b>	<b>FY</b>	<b>FY</b>	<b>FY</b>	
	<b>11-12</b>	<b>12-13</b>	<b>13-14</b>	<b>14-15</b>	<b>15-16</b>	<b>TOTAL</b>
Budgeted Amount	\$ -	-	-	-	-	\$ -
Actual Expenditures	\$ -	-	-	-	-	\$ -

	<b>Project Cost Summary</b>					
	<b>FY</b>	<b>FY</b>	<b>FY</b>	<b>FY</b>	<b>FY</b>	
<b>Expense Category</b>	<b>16-17</b>	<b>17-18</b>	<b>18-19</b>	<b>19-20</b>	<b>20-21</b>	<b>Total CIP</b>
Land	\$ -	-	-	-	-	\$ -
Engineering	\$ -	2,500	2,500	2,500	2,500	\$10,000
Construction	\$ -	-	-	-	-	\$ -
Equipment	\$ -	-	-	-	-	\$ -
Contingency	\$ -	-	-	-	-	\$ -
<b>Subtotal</b>	<b>\$ -</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>	<b>\$10,000</b>

Prior 5-Year Expenditures	\$ -
Total Project Cost	\$10,000

## VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET

**Project Title:** Water System Modeling  
**Project No:** 4999.000  
**Department:** Public Works  
**Fund:** Water & Sewer Capital Improvements  
**Account:** 940

**Project Narrative:** Development of hydraulic model of water distribution system to identify future system improvements including planned supply/interconnect improvements.

### 5-Year Project History

#### Funding Source Summary

Source	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	Total Source
General Fund	\$ -	-	-	-	-	\$ -
Capital Fund	\$ -	-	-	-	-	\$ -
MFT	\$ -	-	-	-	-	\$ -
Water/Sewer	\$ -	2,500	2,500	2,500	2,500	\$10,000
DCEO	\$ -	-	-	-	-	\$ -
<b>Subtotal</b>	<b>\$ -</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>	<b>\$10,000</b>
					Prior 5-Year Expenditures	\$ -
					Total Project Cost	\$10,000

**VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET**

**Capital Improvement Project Budget Sheet**  
**Village of Schiller Park**  
**FYE 2017**

**Project Title:** Chicago Foster Ave Interconnect  
**Project No:** 4999.013  
**Department:** Public Works  
**Fund:** Water & Sewer Capital Improvements  
**Account:** 940

**Project Narrative:** Replacement of main connection to Chicago water supply

	5-Year Project History					
	FY	FY	FY	FY	FY	TOTAL
	11-12	12-13	13-14	14-15	15-16	
Budgeted Amount	\$ -	-	-	-	165,000	\$165,000
Actual Expenditures	\$ -	-	-	-	-	\$ -

	Project Cost Summary					
Expense Category	FY	FY	FY	FY	FY	Total CIP
	16-17	17-18	18-19	19-20	20-21	
Land	\$ -	-	-	-	-	\$ -
Engineering	\$ 30,000	TBD	-	-	-	\$ 30,000
Construction	\$ -	TBD	-	-	-	\$ -
Equipment	\$ -	-	-	-	-	\$ -
Contingency	\$ -	-	-	-	-	\$ -
<b>Subtotal</b>	<b>\$ 30,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 30,000</b>

Prior 5-Year Expenditures	\$ -
Total Project Cost	\$ 30,000

## VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET

**Project Title:** Chicago Foster Ave  
**Project No:** Interconnect  
**Project No:** 4999.013  
**Department:** Public Works  
**Fund:** Water & Sewer Capital Improvements  
**Account:** 940

**Project Narrative:** Replacement of main connection to Chicago water supply

### 5-Year Project History

#### Funding Source Summary

Source	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	Total Source
General Fund	\$ -	-	-	-	-	\$ -
Capital Fund	\$ -	-	-	-	-	\$ -
MFT	\$ -	-	-	-	-	\$ -
Water/Sewer	\$ 30,000	TBD	-	-	-	\$30,000
DCEO	\$ -	-	-	-	-	\$ -
<b>Subtotal</b>	<b>\$ 30,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$30,000</b>
				Prior 5-Year Expenditures		\$ -
				Total Project Cost		\$30,000

**VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET**

**Capital Improvement Project Budget Sheet**  
**Village of Schiller Park**  
**FYE 2017**

**Project Title:** Franklin Park Interconnect  
**Project No:** 4999.013  
**Department:** Public Works  
**Fund:** Water & Sewer Capital Improvements  
**Account:** 940

**Project Narrative:** Emergency interconnect with Franklin Park water supply

	<b>5-Year Project History</b>					<b>TOTAL</b>
	<b>FY</b>	<b>FY</b>	<b>FY</b>	<b>FY</b>	<b>FY</b>	
	<b>11-12</b>	<b>12-13</b>	<b>13-14</b>	<b>14-15</b>	<b>15-16</b>	
Budgeted Amount	\$ -	-	-	-	165,000	\$ 165,000
Actual Expenditures	\$ -	-	-	-	-	\$ -

<b>Expense Category</b>	<b>Project Cost Summary</b>					<b>Total CIP</b>
	<b>FY</b>	<b>FY</b>	<b>FY</b>	<b>FY</b>	<b>FY</b>	
	<b>16-17</b>	<b>17-18</b>	<b>18-19</b>	<b>19-20</b>	<b>20-21</b>	
Land	\$ -	-	-	-	-	\$ -
Engineering	\$ 10,000	10,000	-	-	-	\$ 20,000
Construction	\$ -	150,000	-	-	-	\$ 150,000
Equipment	\$ -	-	-	-	-	\$ -
Contingency	\$ -	-	-	-	-	\$ -
<b>Subtotal</b>	<b>\$ 10,000</b>	<b>160,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 170,000</b>
Prior 5-Year Expenditures						\$ -
Total Project Cost						\$ 170,000

## VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET

**Project Title:** Franklin Park Interconnect  
**Project No:** 4999.013  
**Department:** Public Works  
**Fund:** Water & Sewer Capital Improvements  
**Account:** 940

**Project Narrative:** Emergency interconnect with Franklin Park water supply

### 5-Year Project History

#### Funding Source Summary

Source	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	Total Source
General Fund	\$ -	-	-	-	-	\$ -
Capital Fund	\$ -	-	-	-	-	\$ -
MFT	\$ -	-	-	-	-	\$ -
Water/Sewer	\$ 10,000	160,000	-	-	-	\$170,000
DCEO	\$ -	-	-	-	-	\$ -
<b>Subtotal</b>	<b>\$ 10,000</b>	<b>160,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$170,000</b>
					Prior 5-Year Expenditures	\$ -
					Total Project Cost	\$170,000

**VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET**

**Capital Improvement Project Budget Sheet**

**Village of Schiller Park  
FYE 2017**

**Project Title:** Area 5 Sewer Rehabilitation  
**Project No:** 4999.000  
**Department:** Public Works  
**Fund:** Water & Sewer Capital Improvements  
**Account:** 940

**Project Narrative:** Sewer repair and lining, Area #5 (carryover)

**Impact on Operating Budget:** N/A

	<b>5-Year Project History</b>					
	<b>FY</b>	<b>FY</b>	<b>FY</b>	<b>FY</b>	<b>FY</b>	
	<b>11-12</b>	<b>12-13</b>	<b>13-14</b>	<b>14-15</b>	<b>15-16</b>	<b>TOTAL</b>
Budgeted Amount	\$ -	-	-	-	350,000	\$350,000
Actual Expenditures	\$ -	-	-	-	-	\$ -

	<b>Project Cost Summary</b>					
	<b>FY</b>	<b>FY</b>	<b>FY</b>	<b>FY</b>	<b>FY</b>	
<b>Expense Category</b>	<b>16-17</b>	<b>17-18</b>	<b>18-19</b>	<b>19-20</b>	<b>20-21</b>	<b>Total CIP</b>
Land	\$ -	-	-	-	-	\$ -
Engineering	\$ 37,000	-	-	-	-	\$ 37,000
Construction	\$313,000	-	-	-	-	\$313,000
Equipment	\$ -	-	-	-	-	\$ -
Contingency	\$ -	-	-	-	-	\$ -
<b>Subtotal</b>	<b>\$350,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$350,000</b>

Prior 5-Year Expenditures	\$ -
Total Project Cost	\$350,000

**Project Title:** Area 5 Sewer Rehabilitation



**VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET**

**Capital Improvement Project Budget Sheet**

**Village of Schiller Park**

**FYE 2017**

**Project Title:** Irving Park Utility Relocation  
**Project No:** 4999.000  
**Department:** Public Works  
**Fund:** Water & Sewer Capital Improvements  
**Account:** 940

**Project Narrative:** Relocation of utilities to accommodate roadway widening, ramp to Emerson

**5-Year Project History**

	<b>FY 11-12</b>	<b>FY 12-13</b>	<b>FY 13-14</b>	<b>FY 14-15</b>	<b>FY 15-16</b>	<b>TOTAL</b>
Budgeted Amount	\$ -	-	-	-	350,000	\$350,000
Actual Expenditures	\$ -	-	-	-	-	\$ -

**Project Cost Summary**

<b>Expense Category</b>	<b>FY 16-17</b>	<b>FY 17-18</b>	<b>FY 18-19</b>	<b>FY 19-20</b>	<b>FY 20-21</b>	<b>Total CIP</b>
Land	\$ -	-	-	-	-	\$ -
Engineering	\$ 6,500	-	-	-	-	\$ 6,500
Construction	\$ 43,000	-	-	-	-	\$ 43,000
Equipment	\$ -	-	-	-	-	\$ -
Contingency	\$ -	-	-	-	-	\$ -
<b>Subtotal</b>	<b>\$ 49,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 49,500</b>
						Prior 5-Year Expenditures \$ -
						Total Project Cost \$ 49,500

## VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET

**Project Title:** Irving Park Utility Relocation  
**Project No:** 4999.000  
**Department:** Public Works  
**Fund:** Water & Sewer Capital Improvements  
**Account:** 940

**Project Narrative:** Relocation of utilities to accommodate roadway widening, ramp to Emerson

### 5-Year Project History

#### Funding Source Summary

Source	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	Total Source
General Fund	\$ -	-	-	-	-	\$ -
Capital Fund	\$ -	-	-	-	-	\$ -
MFT	\$ -	-	-	-	-	\$ -
Water/Sewer	\$ 49,500	-	-	-	-	\$49,500
DCEO	\$ -	-	-	-	-	\$ -
<b>Subtotal</b>	<b>\$ 49,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$49,500</b>
				Prior 5-Year Expenditures		\$ -
				Total Project Cost		\$49,500

**VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET**

**Capital Improvement Project Budget Sheet**  
**Village of Schiller Park**  
**FYE 2017**

**Project Title:** Water Tower Maintenance  
**Project No:** 4999.000  
**Department:** Public Works  
**Fund:** Water & Sewer Capital Improvements  
**Account:** 940

**Project Narrative:** Painting and repairing of Village water tower

	5-Year Project History					TOTAL
	FY	FY	FY	FY	FY	
	11-12	12-13	13-14	14-15	15-16	
Budgeted Amount	\$ -	-	-	-	-	\$ -
Actual Expenditures	\$ -	-	-	-	-	\$ -

Expense Category	Project Cost Summary					Total CIP
	FY	FY	FY	FY	FY	
	16-17	17-18	18-19	19-20	20-21	
Land	\$ -	-	-	-	-	\$ -
Engineering	\$ 67,200	-	-	-	-	\$67,200
Construction	\$446,800	-	-	-	-	\$446,800
Equipment	\$ -	-	-	-	-	\$ -
Contingency	\$ -	-	-	-	-	\$ -
<b>Subtotal</b>	<b>\$514,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$514,000</b>
						Prior 5-Year Expenditures \$ -
						Total Project Cost \$514,000

## VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET

**Project Title:** Water Tower Maintenance  
**Project No:** 4999.000  
**Department:** Public Works  
**Fund:** Water & Sewer Capital Improvements  
**Account:** 940

**Project Narrative:** Painting and repairing of Village water tower

**Impact on Operating Budget:** N/A

### 5-Year Project History

#### Funding Source Summary

Source	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	Total Source
General Fund	\$ -	-	-	-	-	\$ -
Capital Fund	\$ -	-	-	-	-	\$ -
MFT	\$ -	-	-	-	-	\$ -
Water/Sewer	\$514,000	-	-	-	-	\$514,000
DCEO	\$ -	-	-	-	-	\$ -
<b>Subtotal</b>	<b>\$514,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$514,000</b>
						Prior 5-Year Expenditures \$ -
						Total Project Cost \$514,000

**VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET**

**Capital Improvement Project Budget Sheet**  
**Village of Schiller Park**  
**FYE 2017**

**Project Title:** Pool Grounds Lift Station Maintenance  
**Project No:** 4999.000  
**Department:** Playground and Recreation  
**Fund:** Park Improvements  
**Account:** 970

**Project Narrative:** Maintenance and repair of pool facility lift station

**5-Year Project History**

	<b>FY</b>	<b>FY</b>	<b>FY</b>	<b>FY</b>	<b>FY</b>	<b>TOTAL</b>
	<b>11-12</b>	<b>12-13</b>	<b>13-14</b>	<b>14-15</b>	<b>15-16</b>	
Budgeted Amount	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Actual Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Project Cost Summary**

<b>Expense Category</b>	<b>FY</b>	<b>FY</b>	<b>FY</b>	<b>FY</b>	<b>FY</b>	<b>Total CIP</b>
	<b>16-17</b>	<b>17-18</b>	<b>18-19</b>	<b>19-20</b>	<b>20-21</b>	
Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ 1,000
Construction	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Subtotal</b>	<b>\$ 6,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,000</b>
						Prior 5-Year Expenditures \$ -
						Total Project Cost \$ 6,000

## VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET

**Project Title:** Pool Grounds Lift Station Maintenance  
**Project No:** 4999.000  
**Department:** Playground and Recreation  
**Fund:** Park Improvements  
**Account:** 940

**Project Narrative:** Maintenance and repair of pool facility lift station

### 5-Year Project History

#### Funding Source Summary

Source	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	Total Source
General Fund	\$ -	-	-	-	-	\$ -
Capital Fund	\$ -	-	-	-	-	\$ -
MFT	\$ -	-	-	-	-	\$ -
Water/Sewer	\$ -	-	-	-	-	\$ -
Parks & Rec	\$ 6,000	-	-	-	-	\$ 6,000
<b>Subtotal</b>	<b>\$ 6,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 6,000</b>
						Prior 5-Year Expenditures \$ -
						Total Project Cost \$ 6,000

**VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET**

**Capital Improvement Project Budget Sheet**  
**Village of Schiller Park**  
**FYE 2017**

**Project Title:** Recreation Center Drainage Improvements  
**Project No:** 4999.000  
**Department:** Playground and Recreation  
**Fund:** Park Improvements  
**Account:** 970

**Project Narrative:** Storm Drainage to address recurring flooding

	<b>5-Year Project History</b>					<b>TOTAL</b>
	<b>FY</b>	<b>FY</b>	<b>FY</b>	<b>FY</b>	<b>FY</b>	
	<b>11-12</b>	<b>12-13</b>	<b>13-14</b>	<b>14-15</b>	<b>15-16</b>	
Budgeted Amount	\$ -	-	-	-	-	\$ -
Actual Expenditures	\$ -	-	-	-	-	\$ -

<b>Expense Category</b>	<b>Project Cost Summary</b>					<b>Total CIP</b>
	<b>FY</b>	<b>FY</b>	<b>FY</b>	<b>FY</b>	<b>FY</b>	
	<b>16-17</b>	<b>17-18</b>	<b>18-19</b>	<b>19-20</b>	<b>20-21</b>	
Land	\$ -	-	-	-	-	\$ -
Engineering	\$ 5,000	-	-	-	-	\$ 5,000
Construction	\$ 25,000	-	-	-	-	\$25,000
Equipment	\$ -	-	-	-	-	\$ -
Contingency	\$ -	-	-	-	-	\$ -
<b>Subtotal</b>	<b>\$ 30,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$30,000</b>

Prior 5-Year  
Expenditures \$ -  
 Total Project Cost \$30,000  
 Assumes no cost for easement

**VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET**

**Project Title:** Recreation Center Drainage Improvements  
**Project No:** 4999.000  
**Department:** Playground and Recreation  
**Fund:** Park Improvements  
**Account:** 970

**Project Narrative:** Storm Drainage to address recurring flooding

**Funding Source Summary**

<b>Source</b>	<b>FY 16-17</b>	<b>FY 17-18</b>	<b>FY 18-19</b>	<b>FY 19-20</b>	<b>FY 20-21</b>	<b>Total Source</b>
General Fund	\$ -	-	-	-	-	\$ -
Capital Fund	\$ -	-	-	-	-	\$ -
MFT	\$ -	-	-	-	-	\$ -
Water/Sewer	\$ -	-	-	-	-	\$ -
Parks & Rec	\$ 30,000	-	-	-	-	\$ 30,000
<b>Subtotal</b>	<b>\$ 30,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 30,000</b>
					Prior 5-Year Expenditures	\$ -
					Total Project Cost	\$ 30,000

**VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET**

**Capital Improvement Project Budget Sheet**  
**Village of Schiller Park**  
**FYE 2017**

**Project Title:** Irving Park & Old River Signal Improvements  
**Project No:** 4999.010  
**Department:** Public Works  
**Fund:** General Capital Improvement Fund  
**Account:** 983

**Project Narrative:** Widening, channelization & new traffic signal at Old River & Irving Park Roads

	<b>5-Year Project History</b>					
	<b>FY</b>	<b>FY</b>	<b>FY</b>	<b>FY</b>	<b>FY</b>	<b>TOTAL</b>
	<b>11-12</b>	<b>12-13</b>	<b>13-14</b>	<b>14-15</b>	<b>15-16</b>	
Budgeted Amount	\$ -	-	-	-	-	\$ -
Actual Expenditures	\$ -	-	-	-	-	\$ -

	<b>Project Cost Summary</b>					
<b>Expense Category</b>	<b>FY</b>	<b>FY</b>	<b>FY</b>	<b>FY</b>	<b>FY</b>	<b>Total CIP</b>
	<b>16-17</b>	<b>17-18</b>	<b>18-19</b>	<b>19-20</b>	<b>20-21</b>	
Land	\$ -	-	TBD	-	-	\$ -
Engineering	\$ 84,000	113,000	-	112,800	-	\$ 309,800
Construction	\$ -	-	-	827,200	-	\$ 827,200
Equipment	\$ -	-	-	-	-	\$ -
Contingency	\$ -	-	-	-	-	\$ -
<b>Subtotal</b>	<b>\$ 84,000</b>	<b>113,000</b>	<b>-</b>	<b>940,000</b>	<b>-</b>	<b>\$1,137,000</b>

Prior 5-Year Expenditures	\$ -
Total Project Cost	\$ 1,137,000

(Does not include ROW)

**VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET**

**Project Title:** Irving Park & Old River Signal Improvements  
**Project No:** 4999.010  
**Department:** Public Works  
**Fund:** General Capital Improvement Fund  
**Account:** 983

**Project Narrative:** Widening, channelization & new traffic signal at Old River & Irving Park Roads

**Funding Source Summary**

<b>Source</b>	<b>FY 16-17</b>	<b>FY 17-18</b>	<b>FY 18-19</b>	<b>FY 19-20</b>	<b>FY 20-21</b>	<b>Total Source</b>
General Fund	\$ -	-	-	-	-	\$ -
Capital Fund	\$ 25,200	33,900	TBD	112,800	-	\$ 171,900
MFT	\$ -	-	-	-	-	\$ -
Water/Sewer	\$ -	-	-	-	-	\$ -
STP (Federal)	\$ 58,800	79,100	N/A	827,200	-	\$ 965,100
<b>Subtotal</b>	<b>\$ 84,000</b>	<b>113,000</b>	<b>-</b>	<b>940,000</b>	<b>-</b>	<b>\$1,137,000</b>
					Prior 5-Year Expenditures	\$ -
					Total Project Cost	\$1,137,000

**VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET**

**Capital Improvement Project Budget Sheet**  
**Village of Schiller Park**  
**FYE 2017**

**Project Title:** Lawrence & River Pedestrian Improvements  
**Project No:** 4999.011  
**Department:** Public Works  
**Fund:** General Capital Improvement Fund  
**Account:** 983

**Project Narrative:** Pedestrian crossing and signal west leg Lawrence/River

	<b>5-Year Project History</b>					
	<b>FY</b>	<b>FY</b>	<b>FY</b>	<b>FY</b>	<b>FY</b>	
	<b>11-12</b>	<b>12-13</b>	<b>13-14</b>	<b>14-15</b>	<b>15-16</b>	<b>TOTAL</b>
Budgeted Amount	\$ -	-	-	-	-	\$ -
Actual Expenditures	\$ -	-	-	-	-	\$ -

	<b>Project Cost Summary</b>					
	<b>FY</b>	<b>FY</b>	<b>FY</b>	<b>FY</b>	<b>FY</b>	
<b>Expense Category</b>	<b>16-17</b>	<b>17-18</b>	<b>18-19</b>	<b>19-20</b>	<b>20-21</b>	<b>Total CIP</b>
Land	\$ -	-	-	-	-	\$ -
Engineering	\$ 3,500	-	-	-	-	\$ 3,500
Construction	\$ 40,000	-	-	-	-	\$ 40,000
Equipment	\$ -	-	-	-	-	\$ -
Contingency	\$ -	-	-	-	-	\$ -
<b>Subtotal</b>	<b>\$ 43,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 43,500</b>

Prior 5-Year  
Expenditures \$ -  
Total Project Cost \$ 43,500  
(Does not include ROW)

## VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET

**Project Title:** Lawrence & River Pedestrian Improvements  
**Project No:** 4999.011  
**Department:** Public Works  
**Fund:** General Capital Improvement Fund  
**Account:** 983

**Project Narrative:** Pedestrian crossing and signal west leg Lawrence/River

### Funding Source Summary

Source	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	Total Source
General Fund	\$ -	-	-	-	-	\$ -
Capital Fund	\$ 43,500	-	-	-	-	\$ 43,500
MFT	\$ -	-	-	-	-	\$ -
Water/Sewer	\$ -	-	-	-	-	\$ -
STP (Federal)	\$ -	-	-	-	-	\$ -
<b>Subtotal</b>	<b>\$ 43,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 43,500</b>
				Prior 5-Year Expenditures		\$ -
				Total Project Cost		\$ 43,500

**VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET**

**Capital Improvement Project Budget Sheet**  
**Village of Schiller Park**  
**FYE 2017**

**Project Title:** 25th & Irving Park Left Turn Lane  
**Project No:** 4999.011  
**Department:** Public Works  
**Fund:** General Capital Improvement Fund  
**Account:** 983

**Project Narrative:** Preliminary engineering for addition of S/B left turn at 25th & Irving Park

	<b>5-Year Project History</b>					
	<b>FY</b>	<b>FY</b>	<b>FY</b>	<b>FY</b>	<b>FY</b>	
	<b>11-12</b>	<b>12-13</b>	<b>13-14</b>	<b>14-15</b>	<b>15-16</b>	<b>TOTAL</b>
Budgeted Amount	\$ -	-	-	-	-	\$ -
Actual Expenditures	\$ -	-	-	-	-	\$ -

	<b>Project Cost Summary</b>					
	<b>FY</b>	<b>FY</b>	<b>FY</b>	<b>FY</b>	<b>FY</b>	
<b>Expense Category</b>	<b>16-17</b>	<b>17-18</b>	<b>18-19</b>	<b>19-20</b>	<b>20-21</b>	<b>Total CIP</b>
Land	\$ -	-	TBD	-	-	\$ -
Engineering	\$ 10,000	TBD	-	-	-	\$ 10,000
Construction	\$ -	-	-	TBD	-	\$ -
Equipment	\$ -	-	-	-	-	\$ -
Contingency	\$ -	-	-	-	-	\$ -
<b>Subtotal</b>	<b>\$ 10,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 10,000</b>

Prior 5-Year Expenditures	\$ -
Total Project Cost	\$ 10,000

## VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET

**Project Title:** 25th & Irving Park Left Turn Lane  
**Project No:** 4999.011  
**Department:** Public Works  
**Fund:** General Capital Improvement Fund  
**Account:** 983

**Project Narrative:** Preliminary engineering for addition of S/B left turn at 25th & Irving Park

### Funding Source Summary

Source	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	Total Source
General Fund	\$ -	-	-	-	-	\$ -
Capital Fund	\$ 10,000	TBD	TBD	TBD	-	\$ 10,000
MFT	\$ -	-	-	-	-	\$ -
Water/Sewer	\$ -	-	-	-	-	\$ -
STP (Federal)	\$ -	-	-	-	-	\$ -
<b>Subtotal</b>	<b>\$ 10,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 10,000</b>
					Prior 5-Year Expenditures	\$ -
					Total Project Cost	\$ 10,000

**VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET**

**Capital Improvement Project Budget Sheet**  
**Village of Schiller Park**  
**FYE 2017**

**Project Title:** 2016-17 Street Maintenance  
**Project No:** 4999.025  
**Department:** Public Works  
**Fund:** General Capital Improvement Fund  
**Account:** 983

**Project Narrative:** 2016-17 Street patching and resurfacing; construct off street parking, Old River, Cullom; Alley 25th-Ruby; Montrose Avenue, Wesley-River; Concrete patching, Rose St.

	<b>5-Year Project History</b>					
	<b>FY</b>	<b>FY</b>	<b>FY</b>	<b>FY</b>	<b>FY</b>	
	<b>11-12</b>	<b>12-13</b>	<b>13-14</b>	<b>14-15</b>	<b>15-16</b>	<b>TOTAL</b>
Budgeted Amount	\$ -	-	-	-	380,000	\$ 380,000
Actual Expenditures	\$ -	-	-	-	178,467	\$ 178,467

	<b>Project Cost Summary</b>					
	<b>FY</b>	<b>FY</b>	<b>FY</b>	<b>FY</b>	<b>FY</b>	
<b>Expense Category</b>	<b>16-17</b>	<b>17-18</b>	<b>18-19</b>	<b>19-20</b>	<b>20-21</b>	<b>Total CIP</b>
Land	\$ -	-	-	-	-	\$ -
Engineering	\$ 42,000	-	-	-	-	\$ 42,000
Construction	\$ 350,000	-	-	-	-	\$ 350,000
Equipment	\$ -	-	-	-	-	\$ -
Contingency	\$ -	-	-	-	-	\$ -
<b>Subtotal</b>	<b>\$ 392,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 392,000</b>

Prior 5-Year Expenditures	\$ 178,467
Total Project Cost	\$ 570,467

## VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET

**Project Title:** 2016-17 Street Maintenance  
**Project No:** 4999.025  
**Department:** Public Works  
**Fund:** General Capital Improvement Fund  
**Account:** 983

**Project Narrative:** 2016-17 Street patching and resurfacing; construct off street parking, Old River, Cullom; Alley 25th-Ruby; Montrose Avenue, Wesley-River; Concrete patching, Rose St.

### Funding Source Summary

Source	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	Total Source
General Fund	\$ -	-	-	-	-	\$ -
Capital Fund	\$ 392,000	-	-	-	-	\$ 392,000
MFT	\$ -	-	-	-	-	\$ -
Water/Sewer	\$ -	-	-	-	-	\$ -
STP (Federal)	\$ -	-	-	-	-	\$ -
<b>Subtotal</b>	<b>\$ 392,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 392,000</b>
					Prior 5-Year Expenditures	\$178,467.07
					Total Project Cost	\$ 570,467

**VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET**

**Capital Improvement Project Budget Sheet**  
**Village of Schiller Park**  
**FYE 2017**

**Project Title:** Irving Park Street Light Relocation  
**Project No:** 4999.025  
**Department:** Public Works  
**Fund:** General Capital Improvement Fund  
**Account:** 983

**Project Narrative:** Relocation of street lights to accommodate roadway widening, ramp to Emerson

**5-Year Project History**

	<b>FY</b>	<b>FY</b>	<b>FY</b>	<b>FY</b>	<b>FY</b>	
	<b>11-12</b>	<b>12-13</b>	<b>13-14</b>	<b>14-15</b>	<b>15-16</b>	<b>TOTAL</b>
Budgeted Amount	\$ -	-	-	-	150,000	\$150,000
Actual Expenditures	\$ -	-	-	-	-	\$ -

**Project Cost Summary**

<b>Expense Category</b>	<b>FY</b>	<b>FY</b>	<b>FY</b>	<b>FY</b>	<b>FY</b>	<b>Total CIP</b>
	<b>16-17</b>	<b>17-18</b>	<b>18-19</b>	<b>19-20</b>	<b>20-21</b>	
Land	\$ -	-	-	-	-	\$ -
Engineering	\$ 19,000	-	-	-	-	\$ 19,000
Construction	\$ 128,000	-	-	-	-	\$128,000
Equipment	\$ -	-	-	-	-	\$ -
Contingency	\$ -	-	-	-	-	\$ -
<b>Subtotal</b>	<b>\$ 147,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$147,000</b>

Prior 5-Year  
Expenditures \$ -  
Total Project Cost \$147,000

## VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET

**Project Title:** Irving Park Street Light Relocation  
**Project No:** 4999.025  
**Department:** Public Works  
**Fund:** General Capital Improvement Fund  
**Account:** 983

**Project Narrative:** Relocation of street lights to accommodate roadway widening, ramp to Emerson

### Funding Source Summary

Source	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	Total Source
General Fund	\$ -	-	-	-	-	\$ -
Capital Fund	147,000	-	-	-	-	\$147,000
MFT	\$ -	-	-	-	-	\$ -
Water/Sewer	\$ -	-	-	-	-	\$ -
STP (Federal)	\$ -	-	-	-	-	\$ -
<b>Subtotal</b>	<b>\$147,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$147,000</b>
				Prior 5-Year Expenditures		\$ -
				Total Project Cost		\$147,000

**VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET**

**Capital Improvement Project Budget Sheet**  
**Village of Schiller Park**  
**FYE 2017**

**Project Title:** Village Pavement Assessment  
**Project No:** 4999.025  
**Department:** Public Works  
**Fund:** General Capital Improvement Fund  
**Account:** 983

**Project Narrative:** Quantitative assessment of pavement condition on all Village-maintained streets

	<b>5-Year Project History</b>					<b>TOTAL</b>
	<b>FY</b>	<b>FY</b>	<b>FY</b>	<b>FY</b>	<b>FY</b>	
	<b>11-12</b>	<b>12-13</b>	<b>13-14</b>	<b>14-15</b>	<b>15-16</b>	
Budgeted Amount	\$ -	-	-	-	-	\$ -
Actual Expenditures	\$ -	-	-	-	-	\$ -

<b>Expense Category</b>	<b>Project Cost Summary</b>					<b>Total CIP</b>
	<b>FY</b>	<b>FY</b>	<b>FY</b>	<b>FY</b>	<b>FY</b>	
	<b>16-17</b>	<b>17-18</b>	<b>18-19</b>	<b>19-20</b>	<b>20-21</b>	
Land	\$ -	-	-	-	-	\$ -
Engineering	\$ 30,000	-	-	-	-	\$ 30,000
Construction	\$ -	-	-	-	-	\$ -
Equipment	\$ -	-	-	-	-	\$ -
Contingency	\$ -	-	-	-	-	\$ -
<b>Subtotal</b>	<b>\$ 30,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 30,000</b>

Prior 5-Year Expenditures	\$ -
Total Project Cost	\$ 30,000

## VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET

**Project Title:** Village Pavement Assessment  
**Project No:** 4999.025  
**Department:** Public Works  
**Fund:** General Capital Improvement Fund  
**Account:** 983

**Project Narrative:** Quantitative assessment of pavement condition on all Village-maintained streets

### Funding Source Summary

Source	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	Total Source
General Fund	\$ -	-	-	-	-	\$ -
Capital Fund	\$ 30,000	-	-	-	-	\$ 30,000
MFT	\$ -	-	-	-	-	\$ -
Water/Sewer	\$ -	-	-	-	-	\$ -
STP (Federal)	\$ -	-	-	-	-	\$ -
<b>Subtotal</b>	<b>\$ 30,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 30,000</b>
					Prior 5-Year Expenditures	\$ -
					Total Project Cost	\$ 30,000

**Waterworks & Sewerage Enterprise Fund**

**Service Description.** The Village of Schiller Park operates its own water system without any encumbrances, which supplies Lake Michigan water purchased through the City of Chicago. This fund accounts for operations (a) 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 (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes



**The Water Division** pumps an average of 1.4 MGD (million gallons per day) into the water distribution system. There are approximately 2,884 service connections, which are metered and billed monthly, consisting of 2,228 residential and 686 commercial accounts. Water Division personnel are responsible for monthly billing of residential and commercial accounts, maintenance of two pumping stations, chemical feeding, building and ground maintenance, water sampling, water meter installation and repair, handling customer complaint calls, water meter reading and service disconnections.

<b>Work Statistics</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>
Water meters replaced	7	5	6	6
Water meters repaired	8	4	13	20
Water main breaks	28	25	27	30
B-box repairs	7	10	9	9
Pump station repairs	10	8	12	10
Sewer back-ups	11	12	12	12
Lift station repairs	3	4	7	8
Sewer cleaning (feet)	12,000	11,500	15,000	15,000

## VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET

PROPOSED BUDGET FOR FISCAL YEAR ENDING APRIL 30, 2017

ACCT	DESCRIPTION	ACTUAL		FYE 4/30/16		FYE 4/17
		FYE 14	FYE 15	BUDGET	PROJECTED	REQUEST
<b>WATER AND SEWER FUND</b>						
<b>WATER FUND REVENUES:</b>						
344.1	Water Revenues	3,483,028	3,978,355	4,300,000	4,170,000	4,200,000
344.2	Construction Water Fees	0	3,022	500	3,300	2,000
344.4	Water Meters	2,110	836	1,500	1,100	1,000
345.1	Sewer Revenue	442,052	511,321	560,000	540,000	550,000
347.1	Water Taps	3,725	2,680	1,000	1,600	1,800
347.3	Sewer Taps	1,800	0	1,500	700	500
380.1	Miscellaneous Income	4,228	3,509	4,000	5,835	2,000
381	Insurance Reimbursements	12,135	0	0	0	0
381.5	Employee Ins. Contributions	1,907	378	1,500	0	0
384.1	Sale of Village Property	0	60	0	1,734	0
		<b>3,950,985</b>	<b>4,500,161</b>	<b>4,870,000</b>	<b>4,724,269</b>	<b>4,757,300</b>
<b>TRANSFERS FROM (TO) OTHER FUNDS:</b>						
810.01	Trfr. to Gen'l Fund -Admin.	(193,600)	(195,600)	(191,625)	(191,625)	(200,825)
810.336	Trfr. to Bond and Interest Fund	(148,976)	(149,451)	(320,350)	(320,350)	(100,610)
810.490	Trfr. to Capital Improvement Fund	(115,000)	(65,000)	(65,000)	0	0
810.54	Trfr. to W/S Capital Improve.	(500,000)	(500,000)	(2,500,000)	(1,250,000)	(1,250,000)
TOTAL TRANSFERS		<b>(957,576)</b>	<b>(910,051)</b>	<b>(3,076,975)</b>	<b>(1,761,975)</b>	<b>(1,551,435)</b>
REVENUE & TRANSFERS		<b>2,993,409</b>	<b>3,590,110</b>	<b>1,793,025</b>	<b>2,962,294</b>	<b>3,205,865</b>
<b>SUMMARY OF EXPENSES:</b>						
Water Department		3,123,900	3,392,223	3,624,265	3,247,916	3,419,930
Sewer Department		100,239	126,488	157,250	158,000	151,000
		<b>3,224,139</b>	<b>3,518,711</b>	<b>3,781,515</b>	<b>3,405,916</b>	<b>3,570,930</b>
NET CHANGE		<b>(230,730)</b>	<b>71,399</b>	<b>(1,988,490)</b>	<b>(443,621)</b>	<b>(365,065)</b>
FUND BALANCE		<b>2,236,477</b>	<b>2,307,876</b>	<b>319,386</b>	<b>1,864,255</b>	<b>1,499,190</b>

**VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET**

**WATER OPERATING FUND EXPENSES**

<u>ACCT</u>	<u>DESCRIPTION</u>	<u>ACTUAL</u>		<u>FYE 4/30/16</u>		<u>FYE 4/17</u>
		<u>FYE 14</u>	<u>FYE 15</u>	<u>BUDGET</u>	<u>PROJECTED</u>	<u>REQUEST</u>
511	Regular Salaries	330,187	293,855	334,225	290,000	327,029
512	Overtime	56,570	46,508	40,000	52,000	45,000
515	Unused Sick Days	1,710	260	2,000	2,400	2,000
575	IMRF	51,854	48,111	55,000	50,000	47,000
576	Social Security	22,126	21,378	24,000	21,353	20,200
577	Medicare	5,175	5,000	5,350	4,988	4,727
580	Employee Group Insurance	86,541	100,294	100,000	104,500	117,040
<b>PERSONNEL SERVICES</b>		<b>554,163</b>	<b>515,406</b>	<b>560,575</b>	<b>525,241</b>	<b>562,996</b>
604	Engineering Services	32,131	22,243	20,000	35,000	80,000
607	Auditing Services	8,924	6,867	9,200	9,200	9,200
616	GIS Database Services	0	35,405	41,600	56,600	40,419
619	Other Professional Services	8,732	8,959	9,000	11,000	10,000
621	Auto Equipment Maintenance	9,585	15,508	8,000	7,000	8,000
622	Auto - Accident	130	0	0	0	0
623	Maintenance of Building	6,910	4,572	4,000	4,500	4,000
625	Communications Eq. Maint.	0	3,544	200	0	200
629	Maintenance of Other Equip.	1,125	0	4,000	5,000	5,000
640	Services to Maint. Water Sys.	144,452	120,917	100,000	130,000	130,000
641	Fire Hydrants - Accidents	1,200	1,256	1,300	0	1,000
649	Services to Maint. Meters	3,730	0	6,000	0	10,000
650	Advertising	0	362	0	0	0
651	Printing & Duplicating	7,888	6,773	8,000	8,000	8,000
654	Programming Services	5,535	6,629	5,000	3,000	5,000
655	Postage	8,039	9,142	8,000	8,200	8,000
660	Training Expenses	985	1,220	1,000	2,500	2,500
661	Meeting & Conf. Expenses	0	777	1,000	1,800	2,000
664	Dues & Membership Fees	675	170	500	660	700
665	Telephone	2,874	3,582	2,500	2,000	2,200
666	Electricity	43,049	43,749	36,000	30,000	36,000
667	Natural Gas	4,938	980	5,000	0	0
672	Leak Detection Services	5,810	2,980	6,000	4,500	6,000
676	Laboratory Tests	2,617	8,727	6,000	4,500	6,000
687	Dumping Fees	9,890	20,222	15,000	16,000	15,000
690	Rental – Equipment	331	0	500	500	500
<b>CONTRACTUAL</b>		<b>309,550</b>	<b>324,584</b>	<b>297,800</b>	<b>339,960</b>	<b>389,719</b>

## VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET

ACCT	DESCRIPTION	ACTUAL		FYE 4/30/16		FYE 4/17
		FYE 14	FYE 15	BUDGET	PROJECTED	REQUEST
702	Office Supplies	22	645	500	500	500
705	Gas, Oil, & Anti-freeze	17,189	15,422	17,000	11,000	17,000
740	Mat'ls to Maint. Water System	38,510	48,749	50,000	35,000	50,000
741	Mat'ls to Maint. Water Meters	3,011	4,848	4,000	6,000	5,000
745	Chemicals	4,723	443	2,500	1,000	1,500
747	Janitorial Supplies	195	26	300	0	300
749	Minor Equip., Tools, & Hdwe.	2,970	4,008	3,000	8,200	3,000
750	Clothing	2,381	4,423	3,000	4,000	3,000
751	Safety Equip./Med. Supplies	426	1,448	1,000	1,200	1,000
780	Water Purchases	1,963,061	2,224,471	2,400,000	2,100,000	2,121,000
<b>COMMODITIES</b>		<b>2,032,488</b>	<b>2,304,483</b>	<b>2,481,300</b>	<b>2,166,900</b>	<b>2,202,300</b>
851	Insurance Premiums	34,653	30,076	25,000	25,000	25,000
853	Insurance Deductible / Claims	0	0	0	1,000	500
855	Ins. Claims Administration	2,135	2,018	1,600	1,600	1,600
861	Wellness Program	41	41	75	0	100
868	IEPA Fees	6,000	6,000	6,000	6,000	6,000
870	Depreciation	177,715	177,715	177,715	177,715	177,715
899	Contingencies	0	0	10,000	0	1,000
<b>OTHER CHARGES</b>		<b>220,544</b>	<b>215,850</b>	<b>220,390</b>	<b>211,315</b>	<b>211,915</b>
905	Buildings	0	0	46,000	0	46,000
925	Office Machinery & Equip.	601	16,040	7,200	2,000	0
928	Water Meters	1,248	3,124	9,000	1,500	5,000
929	Other Machinery & Equip.	5,306	12,736	2,000	1,000	2,000
<b>CAPITAL OUTLAY</b>		<b>7,155</b>	<b>31,900</b>	<b>64,200</b>	<b>4,500</b>	<b>53,000</b>
<b>TOTAL EXPENSES</b>		<b>3,123,900</b>	<b>3,392,223</b>	<b>3,624,265</b>	<b>3,247,916</b>	<b>3,419,930</b>

## VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET

### VILLAGE OF SCHILLER PARK

PROPOSED BUDGET FOR FISCAL YEAR ENDING APRIL 30, 2017

<u>ACCT</u>	<u>DESCRIPTION</u>	<u>ACTUAL</u>		<u>FYE 4/30/16</u>		<u>FYE 4/17</u>
		<u>FYE 14</u>	<u>FYE 15</u>	<u>BUDGET</u>	<u>PROJECTED</u>	<u>REQUEST</u>
<b>SEWER OPERATING FUND EXPENSES:</b>						
604	Engineering Services	17,354	13,698	10,000	20,000	10,000
621	Vehicle Maintenance	0	123	750	1,000	1,000
642	Services to Maint. Sewer Sys.	46,246	49,945	80,000	20,000	80,000
643	Serv. to Maint. Lift Stations	12,201	28,443	25,000	3,500	25,000
644	Services to Maint. Creeks & Ditches	0	0	1,500	0	0
	<b>CONTRACTUAL</b>	<b>75,801</b>	<b>92,209</b>	<b>117,250</b>	<b>44,500</b>	<b>116,000</b>
742	Material to Maint. Sewer Sys.	9,854	17,694	15,000	20,000	20,000
	<b>COMMODITIES</b>	<b>9,854</b>	<b>17,694</b>	<b>15,000</b>	<b>20,000</b>	<b>20,000</b>
928	Resident Grant Program	14,584	16,585	25,000	8,000	15,000
	<b>CAPITAL OUTLAY</b>	<b>14,584</b>	<b>16,585</b>	<b>25,000</b>	<b>8,000</b>	<b>15,000</b>
	<b>TOTAL SEWER</b>	<b>100,239</b>	<b>126,488</b>	<b>157,250</b>	<b>72,500</b>	<b>151,000</b>
	<b>TOTAL WATER/SEWER</b>	<b>3,224,139</b>	<b>3,518,711</b>	<b>3,781,515</b>	<b>3,320,416</b>	<b>3,570,930</b>

## VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET

**VILLAGE OF SCHILLER PARK+C2072**  
 PROPOSED BUDGET FOR FISCAL YEAR ENDING APRIL 30, 2017

### WATER & SEWER CAPITAL IMPROVEMENTS FUND

<u>ACCT</u>	<u>DESCRIPTION</u>	<u>ACTUAL</u>		<u>FYE 4/30/16</u>		<u>FYE 4/17</u>
		<u>FYE 14</u>	<u>FYE 15</u>	<u>BUDGET</u>	<u>PROJECTED</u>	<u>REQUEST</u>
<b>REVENUES:</b>						
381.1	Federal Grant	0	0	0	0	300,000
391.51	Trfr. from Water & Sewer Operating Fund	500,000	500,000	2,500,000	1,250,000	1,250,000
		<b>500,000</b>	<b>500,000</b>	<b>2,500,000</b>	<b>1,250,000</b>	<b>1,550,000</b>
<b>EXPENSES:</b>						
699	Miscellaneous Expenses	0	10,000	10,000	0	0
870	Depreciation	140,450	143,914	140,450	145,000	175,000
920	Automotive Equipment	0	0	165,000	35,000	0
940	Water & Sewer Improvements	29,652	44,240	3,496,000	575,000	3,388,850
941	Meter Replacement Program	0	0	0	0	0
944.1	Valve Replacement / Additions	0	0	0	0	0
		<b>170,102</b>	<b>198,154</b>	<b>3,811,450</b>	<b>755,000</b>	<b>3,563,850</b>
NET CHANGE		329,898	301,846	(1,311,450)	495,000	(2,013,850)
FUND BALANCE		<b>3,072,969</b>	<b>3,374,815</b>	<b>2,063,365</b>	<b>3,869,815</b>	<b>1,855,965</b>



**WATER & SEWER CAPITAL IMPROVEMENT FUND**

<u>Water &amp; Sewer Improvements</u>	<u>Amount</u>
Delta Lift Station (HR140062)	877,350
Soo Line Water Main	324,000
Hartford Ct Water Main	224,000
Seymour Avenue Water Main	1,010,000
Chicago Foster Interconnect	30,000
Franklin Park Interconnect	10,000
Irving Park Utility Relocation	49,500
Water Tower Maintenance	514,000
Area 5 Sewer Rehabilitation	350,000
	<b><u>3,388,850</u></b>

**VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET**



**VILLAGE OF SCHILLER PARK**

PROPOSED BUDGET FOR FISCAL YEAR ENDING APRIL 30, 2017

**STORM WATER DETENTION PROJECT FUND**

<u>ACCT</u>	<u>DESCRIPTION</u>	<u>ACTUAL</u>		<u>FYE 4/30/16</u>		<u>FYE 4/17</u>
		<u>FYE 14</u>	<u>FYE 15</u>	<u>BUDGET</u>	<u>PROJECTED</u>	<u>REQUEST</u>
<b>BEGINNING BALANCE:</b>		<b>125,374</b>	<b>137,574</b>	<b>149,754</b>	<b>149,754</b>	<b>169,429</b>
<b>REVENUES:</b>						
318.6	Storm Water Detention Fees	12,081	12,049	0	19,575	0
361	Interest Income	119	131	125	100	100
		<b>12,200</b>	<b>12,180</b>	<b>125</b>	<b>19,675</b>	<b>100</b>
<b>EXPENSES:</b>						
930	Village Improvements	0	0	0	0	0
		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET CHANGE</b>		<b>12,200</b>	<b>12,180</b>	<b>125</b>	<b>19,675</b>	<b>100</b>
<b>FUND BLANCE</b>		<b>137,574</b>	<b>149,754</b>	<b>149,879</b>	<b>169,429</b>	<b>169,529</b>

**COMPONENT UNIT  
SCHILLER PARK PUBLIC LIBRARY**

VILLAGE OF SCHILLER PARK  
PROPOSED BUDGET FOR FISCAL YEAR ENDING APRIL 30,2017

**LIBRARY - GENERAL OPERATIONS**

ACCT	DESCRIPTION	ACTUAL		FYE 4/30/16		FYE 4/17
		FYE 14	FYE 15	BUDGET	PROJECTED	REQUEST
<b>REVENUE:</b>						
	Property Tax	994,168	939,312	957,800	986,000	1,006,361
	PERSONNEL Prop. Repl. Tax	65,469	53,775	50,000	62,000	61,000
	Fines	20,207	18,411	22,000	15,200	17,000
	Copy Machine	1,586	1,830	1,500	1,750	1,675
	Interest Income	723	310	1,500	260	275
	Used Book Sales	659	617	1,000	700	650
	Per Capita Grants	12,119	14,741	15,000	14,471	15,000
	Miscellaneous	9,262	11,082	15,000	2,000	5,000
		<b>1,104,193</b>	<b>1,040,078</b>	<b>1,063,800</b>	<b>1,082,381</b>	<b>1,106,961</b>

**EXPENDITURES:**

	Regular Salaries	347,387	308,489	325,000	342,000	353,115
	Part-time & Temp. Salaries	93,527	100,640	160,500	106,500	116,900
	IMRF, FICA, Medicare Exp.	89,368	89,969	95,600	94,000	103,440
	Unemployment Insurance	0	0	2,100	0	2,000
	Library Materials	91,180	83,950	114,700	98,589	111,021
	Professional Services	265	265	500	265	500
	Building Maintenance	30,434	78,298	83,400	34,000	35,100
	Furniture and Equipment	12,104	28,042	63,200	8,000	46,400
	Auditing Services	3,300	3,300	4,000	3,300	4,000
	Travel and Education	5,206	6,737	7,800	6,000	7,300
	Telephone	12,248	7,611	3,100	3,900	6,000
	Utilities	9,143	7,230	9,900	6,500	8,000
	Insurance	45,852	41,508	58,300	38,000	77,385
	Liability Insurance	9,294	13,175	13,000	13,200	14,600
	Postal Charges	558	536	700	400	700
	Supplies	7,914	10,492	11,300	10,500	9,900
	Legal Fees	0	0	1,000	0	1,000
	Printing & Advertising	1,117	637	1,500	400	2,000
	Bank Charges	559	712	0	660	500
	Educational Programs	5,842	3,349	6,000	5,200	8,000
	Advertising & Marketing	2,108	2,404	3,500	3,200	4,000

## VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET

VILLAGE OF SCHILLER PARK  
PROPOSED BUDGET FOR FISCAL YEAR ENDING APRIL 30,2017

### LIBRARY - GENERAL OPERATIONS

	<u>ACTUAL</u>		<u>FYE 4/30/16</u>		<u>FYE 4/17</u>
	<u>FYE 14</u>	<u>FYE 15</u>	<u>BUDGET</u>	<u>PROJECTED</u>	<u>REQUEST</u>
Computer Library Service	24,351	18,727	18,000	18,000	20,000
System Infrastructure	15,719	18,398	22,700	18,500	23,600
Bond Principal, Interest & Fees	102,142	99,099	110,000	103,000	104,000
Contingency Fund	1,465	741	2,000	2,200	2,500
Capital Projects	0	0	0	0	45,000
<b>TOTAL EXPENDITURES</b>	<b>911,083</b>	<b>924,309</b>	<b>1,117,800</b>	<b>916,314</b>	<b>1,106,961</b>
<b>NET CHANGE</b>	<b>193,110</b>	<b>115,769</b>	<b>(54,000)</b>	<b>166,067</b>	<b>(0)</b>
<b>FUND BALANCE</b>	<b>1,106,510</b>	<b>1,222,279</b>	<b>1,168,279</b>	<b>1,388,346</b>	<b>1,388,346</b>



***VILLAGE OF SCHILLER PARK, IL  
2017 ADOPTED BUDGET***

***APPENDIX***

***Village Organization***

***Village Profile***

***Sample Property Tax Bill***

***Socioeconomic Information***

***Demographics***

***Budget Process***

***Financial Policies***

***Authorized Positions***

***Supplemental Statistics***

***Glossary of Key Terms & Acronyms***

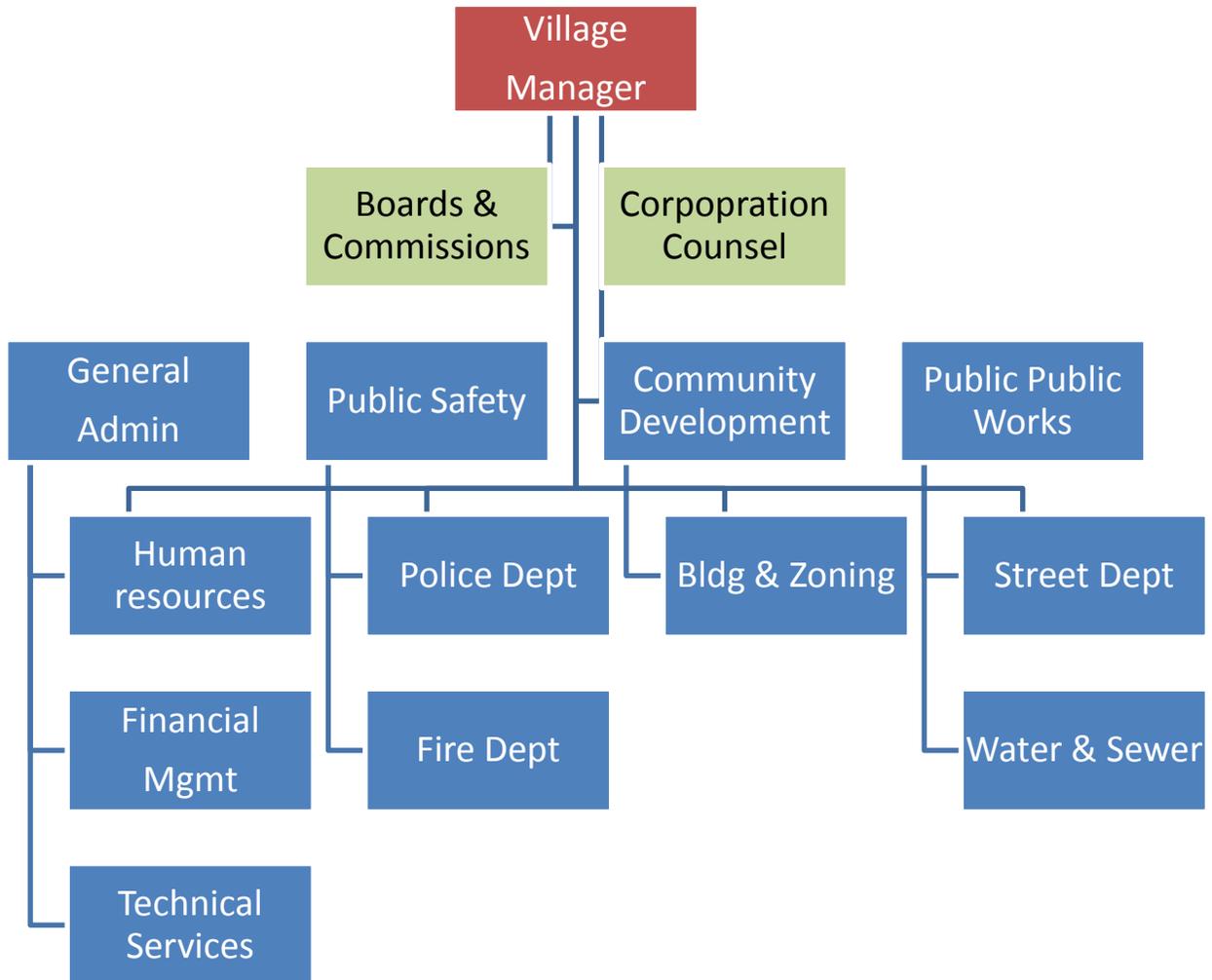


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## CITIZENS OF SCHILLER PARK, ILLINOIS

### Legislative Board President/Mayor & Board of Trustees/Clerk



Directory

**Municipal Building**                      **9526 W. Irving Park Rd 60176**                      **847-678-2550**

**Elected Officials –**

<i>Barbara Piltaver</i>	Village President	847-678-2550
<i>Claudia L. Irsuto</i>	Village Clerk	847-678-2550
<i>Lawrence Fritz</i>	Trustee	847-678-2550
<i>Richard W. Desecki</i>	Trustee	847-678-2550
<i>Russell Klug</i>	Trustee	847-678-2550
<i>Moses Diaz</i>	Trustee	847-678-2550
<i>Catherine Gorzynski</i>	Trustee	847-678-2550
<i>Robert Lima</i>	Trustee	847-678-2550

**Adminsitration**

Bradford Townsend	Village Manager/Comptroller	847-678-2550
Tom Fragakis	Police Chief	847-678-4794
Peter Chiodo	Fire Chief	847-678-5136
Eric Tison	Acting Director of Community Development	847-671-8555
John Bealer	Director of Parks & Recreation	847-671-8580
Eric Oscarson	Public Works Director	847-671-8554
Patrick J. Tutak	Treasurer	847-678-2550
Robert Romo	Finance Director	847-671-8506
John P. Sullivan, LLC	Corporation Counsel	847-678-2550
Gewalt Hamilton Assoc, Inc.	Village Engineer	847-478-9700





**VILLAGE OF SCHILLER PARK  
SAMPLE PROPERTY TAX BILL: 2015**

Taxing Body	2015 Tax Rate	Sample Tax Due
<b>Education Taxes</b>		
District 81	5.038	\$ 1,806.02
Community High School District 212	3.471	\$ 1,244.28
Triton Community College 504	0.352	\$ 126.18
School Taxes	8.861	\$ 3,176.48
<b>Municipality/Township Taxes</b>		
Schiller Park Public Library	0.358	\$ 128.34
Village of Schiller Park	2.752	\$ 986.54
Road & Bridge Leyden	0.183	\$ 65.60
General Assistance Leyden	0.007	\$ 2.51
Township of Leyden	0.133	\$ 47.68
	3.433	\$ 1,230.67
<b>Cook County Taxes</b>		
Cook County Forest Preserve	0.069	\$ 24.74
Consolidation Elections	0.034	\$ 12.19
County Of Cook	0.289	\$ 103.60
Cook County Public Safety	0.147	\$ 52.70
Cook County Health Facilities	0.116	\$ 41.58
	0.655	\$ 234.81
<b>Other Miscellaneous Taxes</b>		
Metropolitan Water Reclamation District	0.426	\$ 152.71
<b>Composite Tax Rate</b>	<b>13.375</b>	<b>\$ 4,794.67</b>

Sample Tax Bill

Home Value	160,570
Assessed Value (at 10%)	16,057
State Equalization Factor	2.6685
Equalized Assessed Value	42,848
Times Local Tax Rate	13.375%
2015 Total Tax Before Exemptions	5,730.92
Minus Homeowner's Exception	(936.25)
Taxes Due	\$ 4,794.67

COMMUNITY PROFILE



GENERAL DATA

Village Facts

Metro Area .....	Chicago-Naperville-Joliet
County/State .....	Cook County, Illinois
Population .....	11,793
Incorporation Date .....	1914
Form of Government .....	President-Trustees
Number of Full-Time Employees .....	99.50
Number of Additional Full-Time Equivalents (FTE) .....	40.50
Area of Village .....	2.77 Square Miles
Population Density per Square Mile .....	4,257
Number of Occupied Housing Units .....	4,397
S & P Credit Rating .....	AA-
2015 Retail Sales .....	252.8 million
Outstanding Bonded Indebtedness at April 31, 2016 .....	\$14,991,851

PUBLIC SAFETY

Fire

Number of Stations .....	2
Number of Sworn Firefighters/Paramedics.....	28
Calendar Year 2015	
Total Incidents .....	1,983
Fire/Non EMS Incidents .....	844
EMS Incidents .....	1,139
Avg Number Incidents per day .....	6
Average emergency response Time .....	3:53
Average Non Emergency Response Time .....	5:26
Average Total Incident Time .....	29:30
New Inspections – Fire Prevention .....	404
Average Annual Training Hours per Sworn Member .....	225
LS Transports .....	588
School Programs .....	8
CPR Classes/Number Taught .....	39/184



PUBLIC SAFETY

Police

Sworn Police Officers ..... 32

Calendar Year 2015

Calls Requiring Police Service .....15,596

Traffic Crash Reports ..... 858

Cases Investigated .....311

Total Criminal Arrests .....526

Traffic Citations .....1,499

Photo Citations Issued .....7,153

Percent Photo Citations – Non Schiller Park residents .....95%

Overall Training Hours for 2015 .....2,568

In-House Training Hours .....486.5

Outside Training Hours .....875.5

Memberships:

.....Northern Illinois Police Alarm System (NIPAS)

.....Illinois Law Enforcement Alarm System (ILEAS)

.....West Suburban Major Crime Task Force (WESTAF)

.....Drug Enforcement Agency Task Force (DEA)



PARKS & RECREATION

Number of Parks .....	7
Number of Public Pools .....	1
Recreation Center .....	1
Number of Playgrounds .....	5
Number of Basketball Courts .....	4
Number of Baseball and Softball Fields .....	2
Racquetball and Fitness Center .....	Yes
Programs for Preschoolers and People With Disabilities .....	Yes
Dog Park Available .....	Yes
Activities for Children and Adults .....	Yes
Programs for Seniors .....	Yes

EDUCATION

Number of Public Schools .....	3
Number of Private Schools .....	2
Student/Teacher Ratio .....	13:1
Percent of residents who completed high school .....	80.3%
Percent of residents who have completed a bachelor's degree .....	20.6%



## SCHILLER PARK

Metro Area: Chicago – Naperville  
Joliet Metro Area

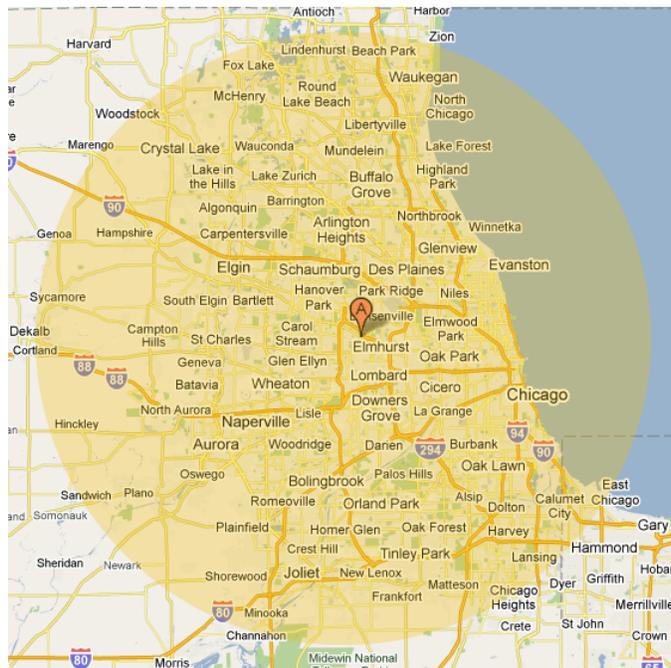
County: Cook County

Zip Code: 60176

### Demographics

- Population  
11,793
- Occupied Housing Units  
4,359
- Population Density Per Square Mile  
4,257
- Median Family Income  
\$53,378
- Median Household Income  
\$41,813
- Households With Income  
\$75,000 Plus 1,143
- Median Home Value  
\$202,000
- Total Retail Expenditures  
\$252.81 Million

Source  
2010 Census  
IL Dept. of Revenue (2015 Retail Sales)



## Our Community

### Village Facts

Land Area	2.77 Sq. Miles
Year of Incorporation	1914
Form of Government	President – Trustees
Full-Time Employees	106.00
Full-Time Equivalents	50.96

### Public Works Services

Water, sanitary and storm sewer maintenance
Parkway tree trimming
Tree branch collection and chipping
Snow plowing
Street sweeping

### Public Schools

Population 3 years and over enrolled in school	2,814
Nursery School, preschool	189
Kindergarten to 12 <sup>th</sup> grade	1,819
Kindergarten	194
Grade 1 to Grade 4	525
Grade 5 to Grade 8	704
High School (9 <sup>th</sup> – 12 <sup>th</sup> )	396
College, Undergraduate	659
Graduate, professional school	147

### Housing Characteristics

Total Housing Units	4,698
Occupied Housing Units	4,359
Owner Occupied Units	2,539
Renter Occupied Units	1,820
Vacant Housing Units	339
Median Home Value	\$ 202,000

### Social Characteristics

Population 25 years and over	8,565
Median Age	35.2
Higher School Graduate	80.5%
Bachelor's Degree or Higher	20.3%

### Income (2010 Census)

Per Capita Income	\$23,232
Median Household	\$45,646
Median Family	\$49,688
Unemployment Rate 2015	
United States	5.3%
State of Illinois	5.9%
Cook County, Illinois	6.1%
Village of Schiller Park, Illinois	5.7%

### Parks

Number of Parks	7
Number of Public Pools	1
Number of Playgrounds	5

### Library

Number of Libraries	1
Service Population	11,793
Annual Circulation	105,097
Mobile Apps	

### Public Safety

Fire Stations	2
Sworn Firefighters	28
I.S.O. Rating	4
Sworn Police Officers	41

### Employment Occupations 16 Years and Over

Management, Professional	20.3%
Service Occupations	27.9%
Sales and Office	20.1%
Construction	9.8%
Production, Transportation	22.0%

## VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET

### Transportation

The Village offers ready access to many transportation options including airplane, train, bus, and car. The Village maintains a Metra Commuter Train Station on Metra's North-Central Service between Antioch and Chicago and is conveniently located within minutes of Chicago O'Hare Airport. I-294 (the Tri-State Tollway) also passes through Schiller Park and the Tri-State Tollway's O'Hare Oasis is located within the Village.



Schiller Park Metra Station

Local recreation options include the Anna Montana Water Park & Memorial Pool and the Village fitness center and gym located at the Edward E. Bluthardt Recreation Center. Additional, nearby attractions include the Donald E. Stephens Convention Center and Brookfield Zoo.

Village residents also have access to Cook County Forest Preserve District's outdoor areas, which are located within the Village and are available for recreational activities such as camping, picnicking, bike riding, and others.



### Recreation

The Schiller Park Recreation Department (the "Department") offers a wide variety of recreational opportunities and leisure activities for residents of all ages. The Department oversees the operation of the waterpark, recreation center and activity center. Additionally the Department maintains the Village's seven parks and school athletic fields within the corporate limits of the Village. The Recreation Board consists of five members appointed by the Mayor who serve three year terms. The Recreation Board reviews policies, fees, and programs that affect our public parks, waterpark, activity center, and recreation center.



## VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET

### Education

The Village is primarily served by the Schiller Park School District No. 81 (the “School District 81”). School District 81 serves preschool through eighth grade students.

John F. Kennedy School has a student population of 751 children, with students in preschool through 3rd grade.

Washington Elementary School has 290 fourth and fifth graders, and Lincoln Middle School has 360 students in attendance.

School District 81 offers a variety of programs and services for our students and their families.



Kennedy Elementary K – 3<sup>rd</sup> (751 students)



Washington Elementary 4<sup>th</sup> & 5<sup>th</sup> (290 students)



Lincoln Middle School 6<sup>th</sup> – 8<sup>th</sup> (360 students)

Leyden High School District 212 is also located in the Village and has approximately 3,545 students enrolled in two high schools.



East Leyden High School

Higher education for Village residents includes Triton Community College District No. 504 and numerous institutions throughout the Chicago area.



**SOCIOECONOMIC INFORMATION**

**Employment**

The following list identifies large employers located in the Village and in the surrounding area.

**Major Village Employers (1)**

<u>Name</u>	<u>Product or Service</u>	<u>Approximate Employment</u>
Bretford Manufacturing	Office Furniture & Fixtures	350
Village of Schiller Park	Government	266 (2)
Schiller Park school District 81	Education	256
Advanced Security solutions	Security guard services	250
ARPAC	Packaging machinery	200
Atlas Toyota Material Handling	Construction and Mining Machinery	163
MJ Celco, Inc.	Metal Stamping	140
Shale-Inland Stamping	Metal Products & Fabrication	135
Soldy Manufacturing Company	Custom Zinc & aluminum Die Casting	125
E.J. Basler Co.	Screw Machine Products	115
RT Wholesale LLC	Custom Food Production	100
Four Points By Sheraton	Hotels and Motels	93
Hi-Tech Manufacturing, LLC	Industrial Machinery	90
Craftsman Custom Metals	Sheet Metal Work	85
Chicago Powdered Metal Products Co	Powdered Metal Parts	80

Note: (1) Source: 2015 Illinois Manufacturing Directory, 2015 Illinois Services Directory, the Village  
 (2) Includes full-time, part-time and seasonal employees

**Employment By Occupation (1)**

	<b>The Village</b>		<b>The County</b>		<b>The State</b>	
	<b>Number</b>	<b>Percent</b>	<b>Number</b>	<b>Percent</b>	<b>Number</b>	<b>Percent</b>
Management, Business	1,277	22.9%	912,483	37.8%	2,183,077	36.4%
Service	1,462	26.2%	437,136	18.1%	1,036,503	17.3%
Sales and Office	1,169	20.9%	601,021	24.9%	1,509,578	25.2%
Natural Resources	598	10.7%	149,865	6.2%	444,958	7.4%
Production, Transp	1,076	19.3%	313,933	13.0%	824,204	13.7%
Total	5,582	100.0%	2,414,798	100.0%	5,998,320	100.0%

Note: (1) Source: U.S. Bureau of the Census. 2009-2013 American Community Survey

**VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET**

**Major Taxpayers (1)**

<b>Taxpayer Name</b>	<b>Business/Service</b>	<b>2014 EAV(2)</b>
Prologis USLV R1 LLC (3)	Real Property	\$13,583,680
Public Storage IL22308	Storage Facility	6,231,908
Individual	Real Property	6,055,066
Saga Chicago Co LTD	Motels	5,122,013
Schiller Park Hotel	Hotel	5,032,386
O'Hare Aerospace Center	Real Property	3,766,343
Schiller Park Village	Real Property	3,353,103
G6 Hospitality Property	Real Property	3,304,862
Deloitte PTS	Financial Services	3,082,919
ARPAC LTD Partnership	Real Property	3,071,961
<b>Total</b>		<b>\$52,604,241</b>
Ten largest (Village's 2014 EAV (\$290,184,718))		18.13%

Note: (1) Source: Cook County Clerk

(2) Every effort has been made to seek and report the largest taxpayers. However, many of the Taxpayers listed contain multiple parcels and it is possible that some parcels and their Valuations have been overlooked. The 2014 EAV is the most recent available.

(3) Previously KTA Capital Partners

**Detailed Overlapping Bonded Debt (1)  
As of July 14, 2015**

	<b>Outstanding Debt</b>	<b>Applicable to Village</b>	
		<b>Percent (2)</b>	<b>Amount</b>
School District Number78	\$ 285,000	1.30	\$ 3,705
School District Number81	20,935,425	88.71	18,571,816
School District Number83	42,650,000	2.61	1,113,165
High School District Number 212	11,210,000	15.88	1,780,148
Triton Community College District Number 504	48,425,000	3.79	1,835,308
<b>Total Schools</b>			<b>\$ 23,304,141</b>
<b>Others:</b>			
Cook County	\$ 3,466,835,000	0.22	7,627,037
Cook County Forest Preserve District	172,535,000	0.22	379,577
Metropolitan Water Reclamation District	2,642,374,005	0.23	6,077,460
Schiller Park Library District	0	99.10	\$ 52,604,2410
<b>Total Others</b>			<b>\$ 14,084,074</b>
<b>Total schools and Other Overlapping Debt</b>			<b>\$ 37,388,215</b>

Notes (1) Cook County Clerk

(2) Overlapping debt percentages based on 2014 EAV, the most current available.

## VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET

### Unemployment Rates

The following shows the annual average unemployment rates for the Village, the County, the State, and the Nation.

#### Annual Average Unemployment Rates (1)

<u>Calendar Year</u>	<u>The Village</u>	<u>The County</u>	<u>The State</u>	<u>The Nation</u>
2006	4.7	4.7	4.5	4.5
2007	5.2	5.1	5.0	4.6
2008	6.6	6.5	6.5	5.8
2009	10.8	11.0	10.5	9.3
2010	10.9	10.5	10.3	9.6
2011	10.5	10.4	9.3	8.9
2012	9.3	9.3	8.1	8.1
2013	8.8	9.6	9.1	7.4
2014	6.6	7.4	7.1	6.2
2015	5.7	6.1	5.9	5.3

Note: (1) Source: Illinois Department of Employment Security

#### Median Home Value, Family Income, Household Income

	<u>Village</u>	<u>County</u>	<u>State</u>
Median Home Value	\$ 202,000	\$ 231,200	\$ 182,300
Median Family Income	\$ 53,378	\$ 66,187	\$ 70,344
Median Household Income	\$ 41,813	\$ 54,548	\$ 56,797

Source: U. S. Census Bureau, 5 Year Average, 2009-2013, American Community Survey

#### Retail Activity

#### Village Sales Tax Receipts as Collected and Disbursed by the State: 2006 - 2015

<u>FY Ending June 30</u>	<u>Sales Tax Distributed</u>	<u>Percent Change + (-)</u>
2006	1,859,420	13.05%
2007	2,084,878	12.13%
2008	2,272,975	9.02%
2009	2,160,380	(4.95%)
2010	1,771,599	(18.00%)
2011	2,018,474	13.94%
2012	2,224,112	10.19%
2013	2,457,888	10.51%
2014	2,413,030	(1.83%)
2015	2,542,201	5.35%

Source: Illinois Department of Revenue

## VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET

### Village of Schiller Park Population Growth

<u>Year</u>	<u>Population</u>	<u>% Change</u>
1920	390	---
1930	709	81.8%
1940	804	13.4%
1950	1,384	72.1%
1960	5,687	310.9%
1970	12,712	123.5%
1980	11,458	(9.9%)
1990	11,189	(2.3%)
2000	11,850	5.9%
2010	11,793	(0.5%)

\*Source: U.S. Bureau of the Census

Calendar Year	(1) Population	(2) Per Capita Personal Income	(3) Total Personal Income	(2) Median Age	(2) Education % of population with HS Diploma or Higher	(4) School Enrollment	(5) Unemployment Rate
2002	11,850	17,781	210,704,850	33.5	72.5%		
2003	11,850	17,781	210,704,850	33.5	72.5%		
2004	11,850	17,781	210,704,850	33.5	72.5%		
2005	11,850	17,781	210,704,850	33.5	72.5%		
2006	11,850	17,781	210,704,850	33.5	72.5%		
2007	11,850	17,781	210,704,850	33.5	72.5%	1,250	4.7
2008	11,850	17,781	210,704,850	33.5	72.5%	1,235	5.2
2009	11,850	17,781	210,704,850	33.5	72.5%	1,264	6.6
2010	11,793	23,232	273,974,976	35.2	80.5%	1,277	10.8
2011	11,793	23,232	273,974,976	35.2	80.5%	1,352	10.9
2012	11,793	23,232	273,974,976	35.2	80.5%	1,168	10.5
2013	11,793	23,232	273,974,976	35.2	80.5%		8.8
2014	11,793	23,232	273,974,976	35.2	80.5%		6.6

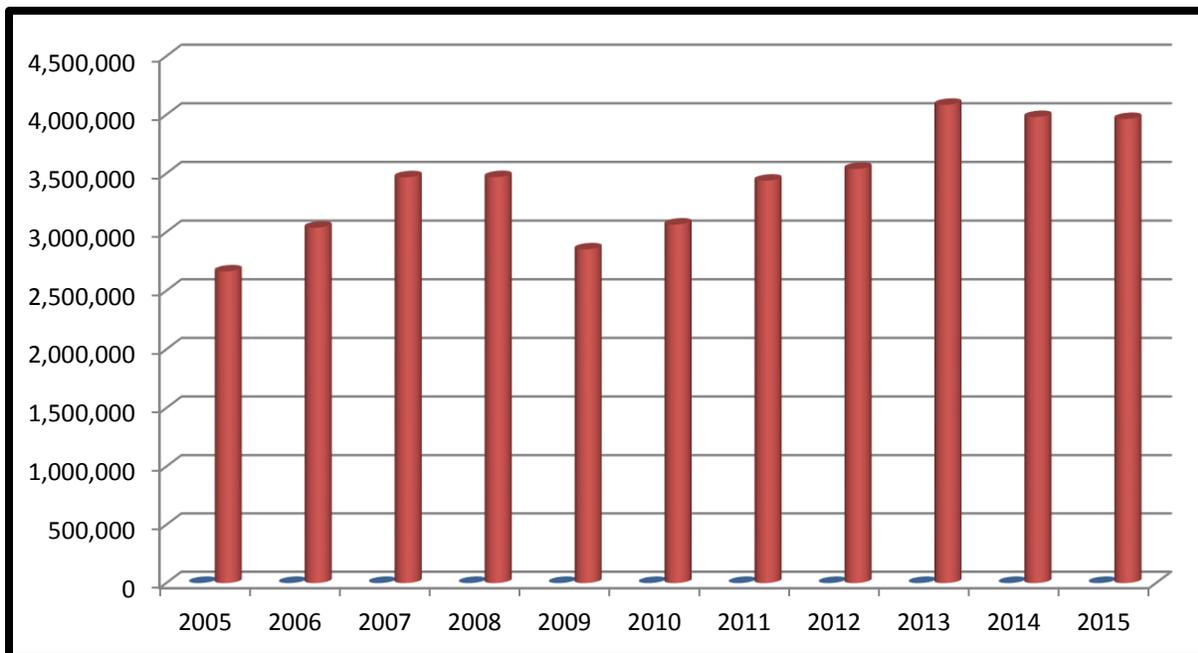
- (1) U.S. Department of Commerce, Bureau of the Census
- (2) 2000 Census (2000-2009); American Community Survey (2010-2012)
- (3) Column (2) times Column (1)
- (4) Illinois State Comptroller, Annual Audits1
- (5) Illinois Department of Employment Security

\*U.S. Department of Labor: Bureau of Labor Statistics  
Federal Reserve Bank of St. Louis

## VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET

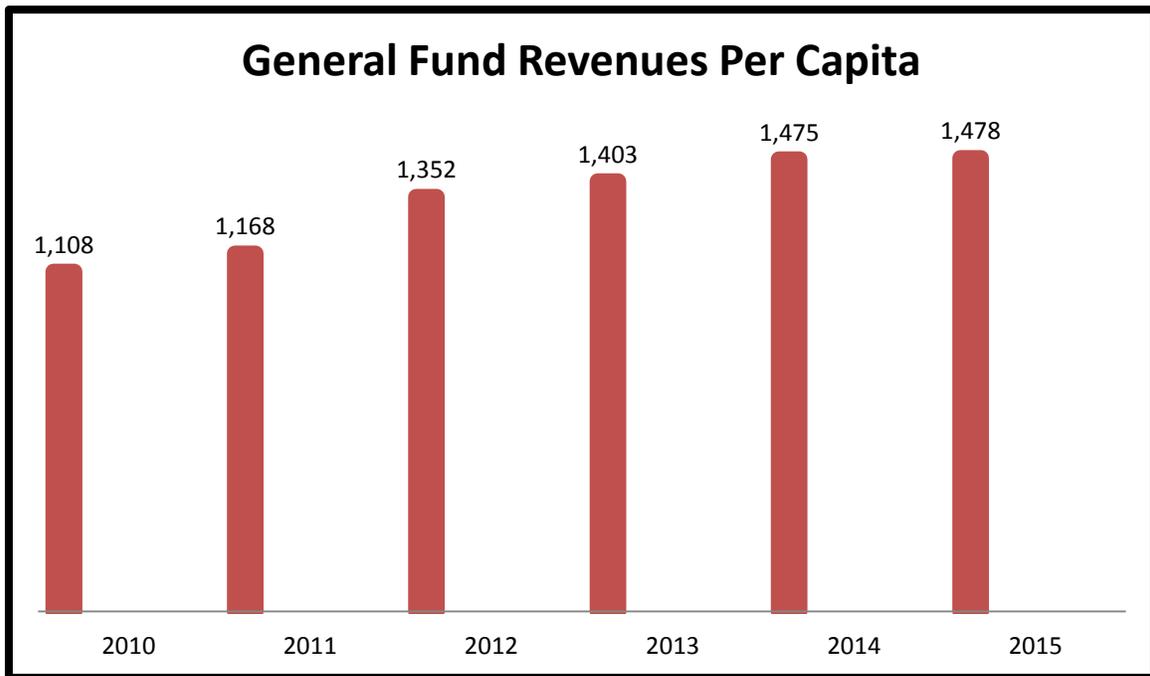
### Retail Sales Taxes

Calendar Year	State Sales Tax	Home Rule Sales Tax	Total Retail Sales Tax	Increase (Decrease)	Percent Change
2005	1,727,850	937,274	2,665,124		
2006	1,956,139	1,081,835	3,037,974	372,850	13.99%
2007	2,231,337	1,236,863	3,468,200	430,226	14.16%
2008	2,221,933	1,247,536	3,469,469	1,269	0.04%
2009	1,844,793	1,008,272	2,853,065	(616,404)	(17.77%)
2010	1,957,681	1,106,984	3,064,665	211,600	7.42%
2011	2,177,661	1,260,915	3,438,576	373,911	12.20%
2012	2,266,896	1,272,965	3,539,861	101,285	2.95%
2013	2,565,400	1,520,057	4,085,457	545,596	15.41%
2014	2,546,255	1,435,454	3,981,709	(103,748)	(2.54%)
2015	2,528,129	1,436,820	3,964,949	(16,760)	(0.42%)



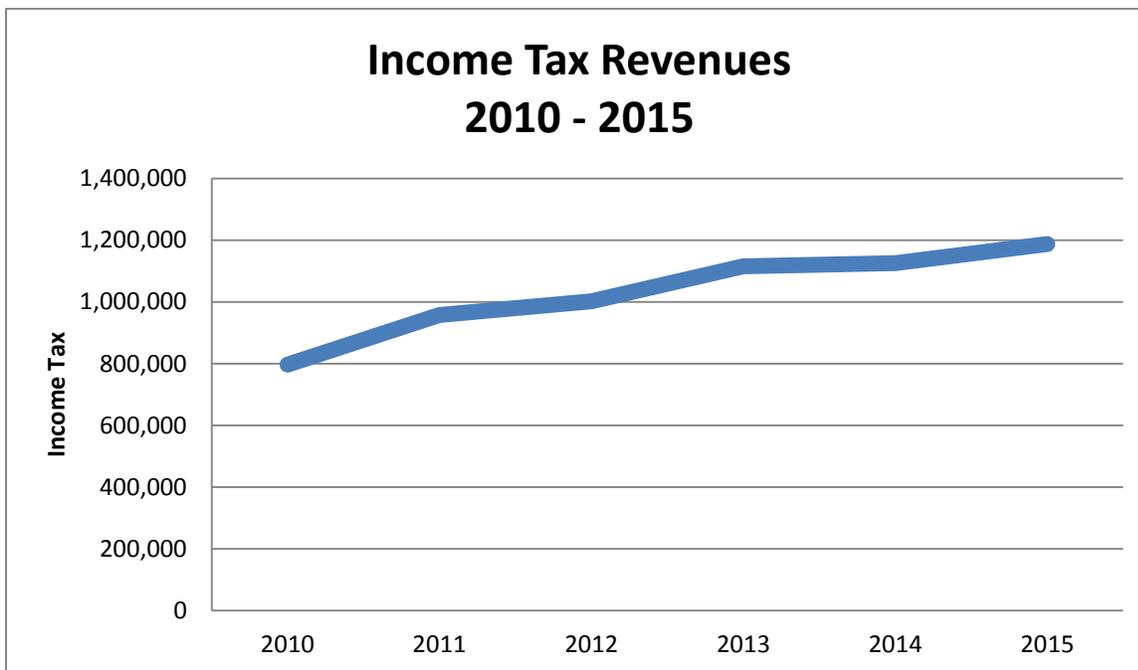
VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET

Village of Schiller Park General Fund Revenues Per Capita			
Year	Population	General Fund Revenues	General Fund Revenues Per Capita
2010	11,793	13,065,884	1,107.9
2011	11,793	13,769,752	1,167.6
2012	11,793	15,947,771	1,352.3
2013	11,793	16,544,158	1,402.9
2014	11,793	17,388,989	1,474.5
2015	11,793	17,435,299	1,478.4



Source: U.S. Census Bureau – 2010 Census  
Audited Financial Statements

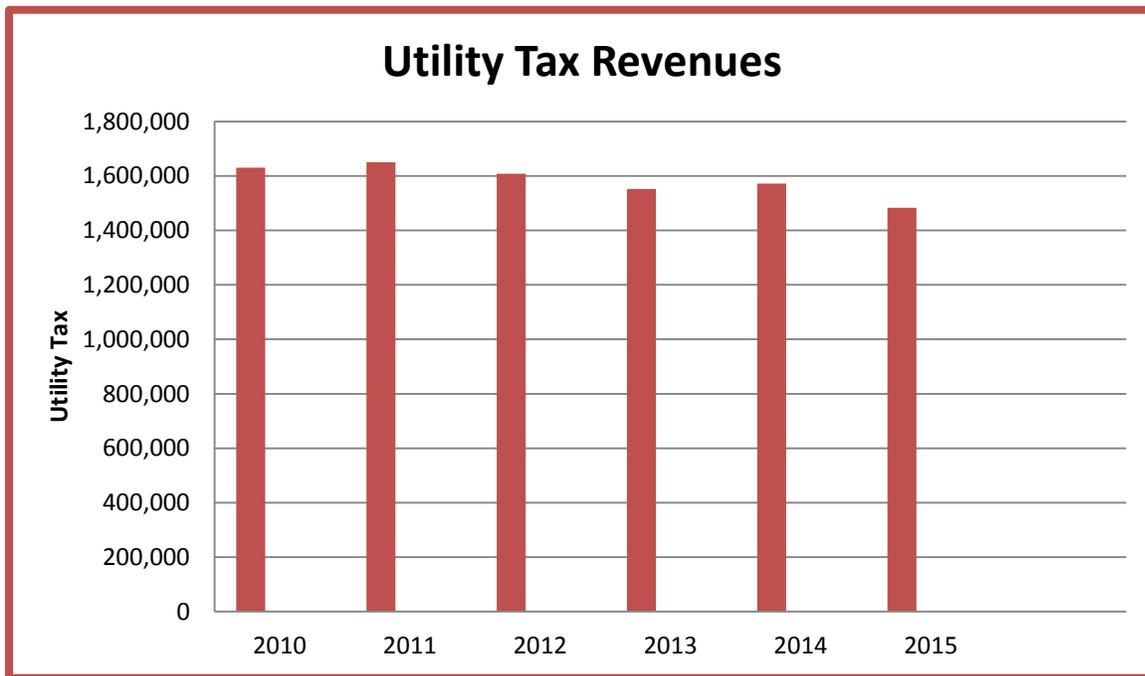
Village of Schiller Park INCOME TAX REVENUE			
Year	Income Tax	Dollar Change	Percent Change
2010	797,238		
2011	957,224	159,986	20.0%
2012	1,002,519	45,295	47.3%
2013	1,115,824	113,305	11.3%
2014	1,126,213	10,389	0.9%
2015	1,188,094	61,881	5.5%



Data Source:  
Annual Audited Financial Statements: 2000-2015

VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET

Village of Schiller Park				
UTILITY TAX REVENUE				
Year	Electric	Gas	Telecomm	Total
2010	574,138	428,152	628,215	1,630,505
2011	642,232	418,571	589,380	1,650,183
2012	621,532	363,097	623,291	1,607,920
2013	621,644	384,164	546,553	1,552,361
2014	631,549	479,006	461,412	1,571,967
2015	617,873	452,546	412,576	1,482,995



Data Source: Annual Financial Audits

**VILLAGE OF SCHILLER PARK, ILLINOIS  
PENSION and RETIREMENT FUND COMMITMENTS**

	<b>Illinois Municipal Retirement Fund</b>	<b>Police Pension Fund</b>	<b>Firefighters' Pension Fund</b>
	<b>12/31/14</b>	<b>4/30/15</b>	<b>4/30/14</b>
<b>Significant Actuarial Assumptions</b>			
Rate of Return on Investment of Present and Future Assets	7.50%	7.00%	7.00%
Projected Salary Increase- Attributable to Inflation	.4 to 10.0%	4.5%	4.5%
Percent Funded	65.77%	46.60%	52.42%
Actuarial Accrued Liability	\$9,215,784	\$36,178,908	\$23,344,556
Actuarial Value of Plan Assets	\$6,061,144	\$16,858,718	\$11,713,118
Unfunded Actuarial Accrued Liability	\$3,154,640	\$19,320,190	\$10,631,438
Covered Payroll	\$2,957,589	\$2,869,538	\$1,894,889
Ratio of the UAAL to Covered Payroll	106.7%	673.3%	561.6%

Data Source: 2015 Annual Financial Audit

## 2017 BUDGET PROCESS, IMPLEMENTATION & AMENDMENT

Preparation of the Village of Schiller Park’s Operating and Capital Budgets, from the initial phases of issue identification, through planning and program specification, to the implementation and ultimate analysis of program outputs, requires months of effort involving the Village’s Administration, members of Boards and Commissions, Village Board, and concerned citizens. The end product represents not only a document detailing the cost of Village services and the method for financing them, but also reflects the proposed objectives of the Village for the year. In a very real sense, the Annual Budget is the one source of information for Village plans and programs for an entire fiscal period.

To be an effective management resource budgeting must operate with full knowledge of as well as within a restricted financial environment. It cannot be overstated that every budget decision involves some potential benefits which may or may not be obtained and that every such decision involves some opportunity costs. If funds are appropriated for one program, then another program is either not funded or funded at a lesser level. Lost opportunities exist in every budget decision. The pressures and constraints imposed by limited resources are evident throughout processes of governance and make the financing of every desirable program element a statistical impossibility. Choices have to be made by someone (whether the Village President, members of the Village Board, Department Heads) with some appreciation of the benefits received from a particular choice as well as the opportunities lost because of that selection.

### ELEMENTS OF THE BUDGET PROCESS

The National Advisory Council on State and Local Budgeting (NACSLB) publishes recommended best practices. These recommendations are endorsed by numerous government organizations such as the International City/County Management Association (ICMA) and the U.S. Conference of Mayors.

The following table highlights the budget elements that the NACSLB recommends:

#### **National Advisory Council on State and Local Budgeting Recommended Elements of the Budget Process**

##### **Establish broad goals to guide government decision making**

- Assess community needs, priorities, challenges, and opportunities
- Identify opportunities and challenges for government services, capital assets, and management
- Develop and disseminate broad goals

**Develop approaches to achieve goals**

- Adopt financial policies
- Develop programmatic, operating, and capital policies and plans
- Develop programs and services that are consistent with policies and plans
- Develop management strategies

**Develop a budget consistent with approaches to achieve goals**

- Develop a process for preparing and adopting a budget
- Develop and evaluate financial options
- Make choices necessary to adopt a budget

**Evaluate performance and make adjustments**

- Monitor, measure and evaluate performance
- Make adjustments as needed

## **BUDGET TYPES**

**Line-Item Budget – Used by the Village is the current fiscal year**

The most commonly used budget format in local government today is the line-item budget. This is the budget type that the Village of Schiller Park utilized in preparing the current year budget. A line item budget is one, which allocates money for specific expense items or objects of expenditure without reference to the purpose, activities or program they will serve. This type of budget lists expenditures by such categories as full-time salaries, overtime, office supplies, postage, travel, rental expense, maintenance of buildings and grounds, office furniture and equipment, etc. The principal advantage of a line-item budget is that it is easy to prepare and facilitates expenditure control. However, this form of budget tells very little about the purposes, activities and programs of the village/community it serves. For example, it shows the amount of money that has been budgeted for personnel, but it does not show the nature of the services such personnel are to provide.

Furthermore, the traditional line-item approach does not show comparative costs and benefits of competing programs, thus making it difficult for the Village Board and management to evaluate individual activities and allocate resources. These characteristics limit its usefulness as a device for giving direction and purpose to public service activities and programs.

### **Program Budget**

Local governments usually spend money to accomplish something more than purchasing goods and services. They are also concerned about programs, missions, or functions. A budget organized on the basis of its intended purpose is called a program budget. A program budget allocates money to functions or activities rather than to specific items of costs. A municipal budget of this type lists expenditures for such cost categories as protective services, leisure time opportunities, and administration. Few, if any, budgets are prepared exclusively on a program basis. Instead, program costs are usually broken into line items.

The primary advantage of a program budget is that it shows the broad goals and purposes for which we are spending money and allows for setting priorities. The disadvantage is that it does not show the level of services that will be produced by the functions for which money has been allocated. This characteristic weakens its value as a tool for managing the quality and quantity of public service programs.

### **Performance Budgeting**

Performance budgeting goes a step further than program budgeting by requiring the breakdown of service into workload or units of performance and the assigning of unit costs. A system of work measurement is used to evaluate productivity and effectiveness.

The principal advantage of the performance type budget is that it shows both the activities of the village and the service levels of those activities and their respective costs. Thus, it can be a useful tool for regulating in a positive way, both the quality and quantity of village services. This characteristic makes the performance type budget the most useful of those types mentioned so far. However, it is also the most difficult to prepare. There are three reasons for this. First, it is difficult to define the units by which the work of the department or an activity or program can be measured. Second, even when the work unit can be defined, it may not be easy to establish a system, which will supply a reliable measure of the work output. And third, it requires much thought and study to establish acceptable service levels for various activities and programs.

### **Zero Base Budgeting**

Traditional budgeting, whether line-item or program-oriented, tends to focus on how much you spent last year as a beginning point for budget preparation. That is to say that it is incremental, it adds an increment on top of last year's spending level generally without challenge and without consideration of alternatives or trade-offs.

Zero Base Budgeting (ZBB) is a system whereby each activity or program, regardless of whether it is a new or existing program, must be justified in its entirety each time a new budget is formulated. Rather than using the previous year's budget as a base, ZBB assumes no base; all activities old and new must be explained and justified each year. The agency starts at zero. ZBB measures the desirability, need and beneficiaries of services as well as the reasonableness of the proposed costs, alternatives to the activity, and trade-offs between partial achievement of goals and the ability to fund all proposed budget expenditures. ZBB accomplishes this by dividing all



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## **VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET**

the proposed activities or services of the governmental body into units of manageable size, subjecting them to detailed examination, and ranking them according to their importance.

Revenues are matched against the list of services according to their rank. High-priority services are funded first. If money runs out, the low-priority services are not funded.

The characteristics of ZBB can be summarized as follows:

1. Scrutiny of old or existing activities as closely as new or proposed activities;
2. Reallocation of resources from low-priority activities to high-priority activities;
3. Emphasis on alternatives (levels of expenditures and services and methods of providing services); and
4. Allowance for budget reduction or expansion in a planned, logical manner

### **OPERATING vs CAPITAL BUDGETING**

Included in the Village's departmental budgets is the cost of personnel and benefits, contractual services and commodity requirements. Also included is the replacement of various capital equipment items, such as vehicles, office furnishings, computer workstations and printers, miscellaneous equipment items, and facility improvements that can be financed with general operating revenues. General Fund operating revenues include taxes, permits, licenses, fees, investment earnings, and miscellaneous service charges. Capital Project Funds have been created to account for major street, sidewalk and alley rehabilitation, building additions/construction, and projects funded with bond proceeds restricted to specific programs and projects. There is an obvious limit to the amount of projects that can be realistically financed with long term bonds. The Village has therefore operated under a hybrid program of long term bonds and pay-as-you-go. There are no immediate plans to issue further debt for capital projects. Instead, future year street and sidewalk projects will continue to depend on annual allotments of motor fuel tax revenues and occasional support from the General and Enterprise Funds.

Traditionally, operating budgets and capital project budgets have depended on separate and distinct funding sources. It is anticipated that future capital projects will rely somewhat on General Fund support. Such support is dependent upon other revenue sources within the General Fund being sufficient to cover departmental operating costs and equipment purchases.

## Creating the Annual Budget

The Village's fiscal year begins May 1<sup>st</sup> and ends April 30<sup>th</sup>. The Village establishes annual budgets for all of its funds, and includes revenues, expenditures, other financing sources and uses, and anticipated fund transfers.

The Village of Schiller Park uses the cash basis of accounting when preparing budgets. After the close of the fiscal year the Village's accounts are converted to the modified accrual basis of accounting to produce the Annual Financial Report.

The Village prepares its financial statements in accordance with generally accepted accounting principles (GAAP). GAAP are uniform minimum standards and guidelines for financial accounting and reporting. The primary authoritative body on the application of GAAP for state and local governments is the Governmental Accounting Standards Board (GASB). With respect to Village budgeting, the primary difference between GAAP and the basis of budgeting is seen in the treatment of transactions in the proprietary funds. Under GAAP, those funds are accounted for on the accrual basis of accounting (see glossary).

In Illinois, municipalities may conduct their financial operations within one of two alternative frameworks: the appropriations system (65 Illinois Compiled Statutes 5/8-2-9) or the budget system (65 Illinois Compiled Statutes 5/8-2-9.1 through 9.10). The Village of Schiller Park operates under the budget system.

The Village of Schiller Park follows these procedures in establishing budgetary data:

The Village of Schiller Park adopts both an Annual Budget and an Appropriations Ordinance on an annual basis. Whereas the Annual Appropriations Ordinance sets forth amounts that can be legally expended across the various departments of the Village, segregated by line within individual departments and fund type, the Annual Budget presents a more comprehensive review of assumptions, policies, and long range forecasting. In this sense, in accordance with GFOA guidelines, the Annual Budget serves as the Village's primary communications device, financial plan, and operations guide.

**Revenue Projections:** The amount of funding the governing body chooses to spend on outcomes drives the budget process. The first step in the budget development process is the projection of revenues by the Village's Finance Director, assuming all current policies and practices are continued. Since future revenues cannot be known for certain, the framework for the whole budget development process, in effect, is built upon assumptions about the Village's economic and financial future.

Trends in the performance of each revenue source are studied, and economic conditions and events that could alter the projections are considered. Many factors affect revenues, including weather conditions (especially important for electric and gas utility franchise taxes); motor

## VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET

vehicle and gas taxes; and local economic conditions (influencing the sales tax revenue stream as well as other sources). Economic indicators used in preparing the financial projections and budget are included in the “Summaries of revenues and Expenditures” section in this document.

Forecasting revenues is one of the most difficult tasks the Village encounters when preparing a budget. If assumptions are too optimistic, policy makers may adopt programs that will not be supported by actual revenues in the coming year. If assumptions are too pessimistic, the budget process becomes constrained by the need to reduce programs and expenditures, or to find new revenue sources, including tax increases.

Assumptions are presented in detail in another section of this document, which allows both village officials and interested citizens to challenge and improve on the assumptions as the budget is being reviewed.

Following the formulation of revenue projections:

- Each department head completes a report requesting certain levels of funding per line item for the New Year, complete with an explanation of line item variances from prior year budgets and actual expenditures. Completed requests are submitted to the Finance Director no later than three months prior to the end of the current fiscal year.
- Completed budget requests are reviewed by the Finance Director for each individual fund and department as prepared by either the department head or by the Finance Director for budget areas without an assigned director, such as capital projects, debt service, and TIFs are entered into a complete draft budget document.
- Budget requests are compared to anticipated revenues, reviewed with the Village Manager, adjusted as necessary, and prepared in final, balanced form for presentation to department heads at a pre-approval meeting for input and adjustment.
- Once balanced and approved for presentation to the Village Board and Village President, the Finance Director schedules a budget workshop for public input and a Public Hearing prior to adoption.
- Public budget hearings are conducted before the Village Board approves the annual budget and appropriations ordinance.
- Upon adoption, the approved appropriations ordinance becomes the authorization to expend funds in the new budget year, while the budget informs the public and decision-makers of the impact of budgetary decisions on the financial well-being of the community and the services to be provided.

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## VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET



- The Budget and Appropriation Ordinance must be adopted prior to the end of the First Quarter of the new fiscal year and filed with the County Clerk, although passage prior to the start of the fiscal year remains a primary annual objective.
- At any time during the fiscal year the budget may be amended by a 2/3 vote of the Village Board in an emergency situation, provided adequate funding is identified and available. The Finance Director has authority to transfer funds between line items within individual departments.
- After the budget is adopted, it then becomes a control mechanism by which to measure the resources expended to meet the approved objectives and to measure the adequacy of the financial plan.

### AMENDING THE ANNUAL BUDGET

Upon Village Board approval, the Executive Budget becomes operational and sets forth the financing mechanism for addressing the objectives of the individual departments consistent with Village-wide objectives and strategies. The program elements and expenditure ceilings remain in effect throughout the fiscal year unless amended via approval by a majority of the Village Board. Revisions may be necessary when:

- (a) the village at large faces a deficiency in collected revenues via-a-vis budgeted values or when individual departments fail to collect projected revenues budgeted in support of specific activities;
- (b) revenues exceed projected values creating surplus funds that could support additional, but unbudgeted, activities and/or expenditures;
- (c) the village enters into an agreement to provide certain services that are to be reimbursed by either the recipient of the service or some other government body;

Budgetary control is maintained at the fund level by the encumbrance of estimated purchase and contract amounts prior to the release of purchase orders or contracts to vendors. Purchase orders which result in an overrun of department appropriations cannot be released until either

(a) Additional appropriations are made available; or

(b) Adequate funding is transferred from another line item within the same fund. Open encumbrances lapse at year-end and must be re-budgeted the following year.

With the approval of the Finance Director, department heads may transfer budgeted funds between line items within their respective budget, but may not exceed the total sum budgeted within the department without Board approval, which is proposed through a budget amendment and supplemental appropriation.

## VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET

The Village Board can act upon a supplemental budget at any regularly scheduled Board Meeting. The Board typically considers a supplemental budget each year, in April, to recognize any changes in revenue expectations. At this time Village officials also considers any necessary fund transfers.

### BUDGET CALENDER

#### BUDGET PREPARATION AND LEGISLATIVE ENACTMENT FOR FY 2017

<u>DATES</u>	<u>OPERATING TIMETABLE</u>	<u>RESPONSIBILITY CENTER</u>
February 1-5	- Final preparation of department budgets	Department heads, staff
February 5	- All department budgets requests entered into LOCIS budget module	Department heads, staff
February 8-19	- Manager reviews budget with department heads; Further review when necessary	Village Manager, Finance Director, Department heads
February 27	- Budget to Mayor and Board of Trustees for review	Finance Department
March 7	- Commence budget review meetings	Mayor and Board of Trustees, Village Manager, Finance Director, Department heads
March 7	- Legal publication of notice of public inspection of budget and public hearing	Staff
March 7	- Proposed budget placed on file for review	Staff
April 7	- Public hearing on proposed 2017 budget	Mayor and Board of Trustees, Staff
April 13	- Approve 2017 budget	Mayor and Board of Trustees
May 1, 2016	- Budget effective date	
May-April 2017	- Implement and administer budget	Staff

## SUMMARY OF FINANCIAL POLICIES

### Financial Policies Overview

The financial policies of the Village of Schiller Park are key elements in the Village's objective to follow practices of sound financial management. These policies are guidelines that assist decision makers meet the Village's operational and long-range strategic goals, identify acceptable and unacceptable practices, and provide standards by which the fiscal performance of the Village of Schiller Park can be measured. The Village of Schiller Park has created a number of financial policies that govern a host of functional areas, including, but not limited to:

- Operating Budget
- Revenues and Expenditures
- Reserves
- Capital Improvements
- Debt management
- Investments
- Procurement
- Risk Management
- Human Resources (e.g., compensation, job classifications, collective bargaining); and
- Accounting, auditing, and financial reporting

### 2017 Budget Policy

1. Basic Village services must be financed at adequate levels to ensure no less than a continuation and maintenance budget in those areas directly affecting the provision of necessary community services, within the budgetary guidelines, established each year by the Village President and Village Board.
2. Reserve policies must be instituted that afford adequate protection for the future, consistent with the Village's Fiscal policy.
3. General Fund reserves must be maintained equal to twenty-five percent of operating expenditures. When such reserves are projected to fall below fifteen percent of General Fund expenditures, the Village shall establish adequate programs and policies to address declining fund balances.

2017 Budget Policy, continued

4. Programs and personnel levels must be analyzed, justified and consolidated where possible. No personnel additions are to be proposed without full disclosure of duties and justification of need.
5. Operating expenditures shall not exceed the amount of recurring operating revenues except in those instances where the Village Board appropriates a portion of existing fund balance.
6. Funds shall be made available from real estate taxes and other sources to fund all current benefits due to members of the Police and Fire Pension Systems.
7. Revenues must be estimated at realistic but conservative levels, and must be consistent with historical trends. Comparisons with prior years include three preceding years and total budgeted and projected revenues for the current year.
8. Performance measures setting forth clear indications of performance must be identified and quantified for all operating departments.
9. All general governmental current operating expenditures must be paid with current revenues and operating expenditures must be reviewed on a monthly basis. The Village will avoid budgetary procedures – such as “accruing” future years’ revenues, or rolling over short-term debt – which balance the current budget at the expense of future budgets. All budgetary procedures will conform to existing state and local laws.
10. The Village of Schiller Park shall seek to maximize the amount of expenditures that support capital investments and direct services, and minimize expenditures supporting administration or other non-direct service activities.
11. The Village of Schiller Park will maintain a budgetary control system so as to adhere to the budget. The Village’s Finance Director shall be responsible for preparing monthly status reports and quarterly financial statements comparing actual revenues and expenditures to budgeted amounts. Performance measures and productivity indicators will be made part of the budget and reviewed in the Annual Report.
12. The budget shall provide a financial plan for the budget year. It shall contain for each fund a general summary, detailed estimates of all anticipated revenues and expenditures, and a detailed use of any funds appropriated from accumulated fund balance.
13. The budget must be balanced, where projected revenues are equal to or exceed projected expenditures. The balanced budget must also adhere to the minimum standards set forth in the Village’s Fund Balance policy.
14. The Budget Document will be published in a format that satisfies all criteria of the Government Finance Officers Association’s Distinguished Budget Presentation award Program.

Fund Balance

- The Village should set aside resources during years of growth to fund a reserve for years of decline and/or to fund capital out of current funds for projects that would have otherwise been funded by debt financing.
- The Village will maintain a minimum fund balance reserve equal to three months of the total operating expenses of the General Fund.
- The Village will maintain a reserve of cash and investments in the Water and Wastewater Fund equal to 90 days of the total operating expenses.
- The Village maintains a prudent level of financial resources in each fund that are monitored and managed according to the needs of the individual funds. The Fund Balance classifications used will be as follows:
  - *Nonspendable* – not in a spendable form such as prepaid items or legally or contractually required to be maintained intact such as an endowment.
  - *Restricted* – can be spent only on the specific purposes stipulated by law or by the external providers of those resources.
  - *Committed* – has self-imposed limitations set in place prior to the end of the fiscal period. These amounts can be used only for the specific purposes determined and approved by formal action of the Village Board, which is the highest level of decision-making authority for the village. The same level of formal action is required to remove the constraint.
  - *Assigned* – represents an intended use established by the Village Board or by its designated body or official.
  - *Unassigned* – represents the residual classification of fund balance and includes all spendable amounts not contained within the other classifications.

**Balanced Budget**

It is the policy of the Village of Schiller Park that the Village adopt a balanced budget for all funds. The Village will avoid budget and accounting practices that balance the budget at the expense of future budgets. The budget will not use one-time (non-recurring) sources to fund continuing (recurring) uses, postpone expenditures, intentionally underestimate expenditures or overstate revenues, or use external borrowing for operational requirements. In its simplest terms, the General Fund is balanced when current revenues equal or exceed current expenditures. Common in many Special Revenue Funds, Capital Project Funds, and Proprietary Funds is the meeting of projected expenditures with resources accumulated in prior years. In such cases, the Fund is balanced where projected revenues and current available resources equal or exceed current expenditures.

**Use of Surplus Policy**

It is the intent of the Village to use all surpluses generated to accomplish three goals: meeting reserve policies, avoidance of future debt, and reduction of outstanding debt. The Village will not use year-end surpluses to fund ongoing operating expenses.

Any surpluses realized in the General Fund at year-end shall be used first to meet reserve policies as set forth in the Financial Reserve Policies. Excess surplus will then be used for the following purposes, as determined by the Village Board:

- \* Capital Replacement Programs
- \* Cash Payments for Capital Improvement Program Projects
- \* Pension Funds
- \* Retirement or Refinancing of Existing Debt

**Revenues**

**DEVERSIFIED REVENUE STREAM**

The Village of Schiller Park endeavors to maintain a diversified and stable revenue base to shelter it from short-term fluctuations in any one-revenue source. The revenue mix combines elastic and inelastic revenue sources to minimize the effect of an economic downturn.

**CONSERVATIVE REVENUE PROJECTION and MONITORING**

Because revenues, especially those of the General Fund, are sensitive to local and regional economic activity, revenue estimates adopted by the Village Board should be conservative. The Village will maintain a revenue monitoring system to assist in trend analysis and revenue forecasting.

**ECONOMIC DEVELOPMENT**

Through the Village's economic development program, the Village will strive to strengthen and further diversify its revenue base. .

**USE OF STATE AND FEDERAL FUNDS**

State and Federal funds may be utilized, but only when the Village can be assured that the total costs and requirements of accepting funds are known and judged not to negatively impact the Village's General Fund. The Village will oppose State and/or Federal legislation that will mandate costs to units of local government without providing a new or increasing an existing revenue source to pay those costs.

**FULL COST USER FEES**

To the extent feasible, user fees which reflect the cost of service will be utilized to support programs which may be characterized as special services to specific populations or users. The Village follows a "cost of service" approach which results in user fees, rates and customer charges being sufficient to cover the cost of providing the service. Each year the Village will establish user fees, rates and charges at a level related to the cost of providing the service and to adjust for the effects of inflation.

**ADEQUATE ENTERPRISE FUND CHARGES:**

The Village of Schiller Park will set charges for each enterprise fund (sewer, solid waste, etc.) at a level which fully supports the total direct and indirect costs of the enterprise. Indirect costs will include the cost of annual depreciation of capital assets, as well as other intergovernmental services used.

**ONE TIME REVENUES**

The Village will not use one-time revenue for continuing expenses. All new and continuing expenses will be based on known and conservatively projected revenue sources. The identification of new, but one-time revenue opportunities (i.e. state and federal grants) will be used to fund one-time expenses consistent with grant stipulations and objectives, including, but not limited to, such as capital equipment purchases and small capital projects not involving on-going operating expenses.

**PROPERTY TAX COLLECTIONS:**

The Village of Schiller Park will pursue an aggressive policy of collecting property taxes. The level of uncollected property taxes should not exceed 2%. The rate of delinquency should not rise more than one year in a row.

**DECREASE DEPENDENCY ON PROPERTY TAXES:**

To the extent possible, the Village shall attempt to decrease the dependency on real estate taxes to finance the Village's operating budget.

## VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET

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### REVENUE, LICENSING AND FEE SCHEDULES:

Licensing ordinances and regulations have broad impacts on the Village's economy, and when exercising the Village's policy and taxing powers, the Village will use the following guidelines:

Existing and any proposed regulatory license fees should meet the following criteria:

- **SUFFICIENCY**: License fees should cover the full cost of issuance, administration, and enforcement of the regularly license.
- **EFFICIENCY**: The fee should be designed for easy, inexpensive administration by the Village and easy, inexpensive compliance by the licensee.
- **SIMPLICITY**: The fees should be easily understood by licensees and Village Officials, leaving as small a margin as possible for subjective interpretations.

Revenue taxes from licensing should meet the following criteria:

1. **EFFICIENCY**: A tax should be levied in a way which can be easily and inexpensively administered by the Village and complied with by the taxpayer. A minimum of the revenue raised through a tax should be consumed in the process of raising it.
2. **SIMPLICITY**: Tax laws should be written so they can be readily understood by the taxpayer and the official. The amount of tax due should be easily computed and verified.
3. **EQUITABILITY**: No arbitrary distinctions should be made among taxpayers or classes of taxpayers. However, distinctions will be made when the Village believes that such distinctions are appropriate and will not have a disproportionate impact on taxpayers or a class of taxpayers. A tax should be designed so that all taxpayers within a class of taxpayers are affected to the same extent.
4. **NEUTRALITY**: A tax should avoid distorting the economic signals which are received in the marketplace and which determine the relative amounts of the various goods and services produced. The effects of taxes levied by other jurisdictions should also be considered.
5. **GROWTH**: Tax rate should not be as high as to either discourage reasonable economic growth or to place Schiller Park in a position of comparative disadvantage vis-à-vis other communities. Whenever feasible and reasonable, activities related to growth and development (zoning, building inspection, utility extensions) should be funded on a self-sustaining basis.

## Expenditures

1. The Village will maintain a level of expenditures which will provide for the public well-being and safety of the residents of the community.
2. Expenditures will be within the confines of generated revenue.
3. The Village will maintain expenditure categories according to state statute and administrative regulation.
4. Services will parallel and adjust to the Village's inelastic revenue sources in order to maintain the highest level of service. During periods of economic upturn, long-term expansion of core services will be limited to the anticipated increase of those sources.
5. The Annual Operating Budget, Financial Plan and Capital Improvement Program should provide for adequate design, construction, maintenance, and replacement of the Village's capital plant and equipment.

## Debt Management

The Debt Management Policies set forth comprehensive guidelines for the financing of capital projects and infrastructure. It is the objective of the policies that (1) the Village obtain financing only when necessary, (2) the process for identifying the timing and amount of debt or other financing be as efficient as possible and (3) the most favorable interest and other costs be obtained.

- **Statutory Limit.** The Village is a home rule unit of government in the State of Illinois and there is presently no statutory limit on the amount of general obligation debt outstanding.
- **Long-term debt** is not to be issued to finance current operations.
- **Maturity and Expected Life.** The maturity date of any debt will not exceed the reasonably expected useful life of the project financed, with a goal of amortizing at least an average of 5% of project cost per year.
- **Net Direct Debt.** The Village of Schiller Park recognizes that net direct debt should be no more than 10% of operating revenues. In no event will annual net direct debt exceed 20% of net operating revenues.
- **Revenue vs General Obligation Bonds.** Where possible, the Village of Schiller Park will use revenue or other self-supporting bonds instead of general obligation bonds. In all cases, the interest rate will be the primary consideration.

## VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET

- **Credit Rating Analysis.** Staff will examine its credit rating and make recommendations for ways to improve the rating annually.
- **Year-End Debt Limit.** Short-term debt (current liabilities) outstanding at the end of the fiscal year will not exceed 5% of operating revenues.
- **Use of Bond Proceeds.** Bond proceeds should be limited to financing the costs of planning, design, land acquisition, buildings, permanent structures, attached fixtures or equipment, and movable pieces of equipment. Basically, acceptable uses of bond proceeds can be viewed as items which can be capitalized and depreciated. Refunding bond issues designed to restructure currently outstanding debt are an acceptable use of bond proceeds.

### Investment Policies

The investment policy provides guidelines for the prudent investment of temporary idle cash and outlines the policies for maximizing the efficiency of the cash management system. The ultimate goal is to enhance the economic status of the Village while protecting its pooled cash.

### POLICY AND SCOPE

The intent of this Investment Policy is to outline a plan for ensuring prudent investments of the Village of Schiller Park (Village) funds and maximizing the efficiency of the Village’s cash management procedures. The goal is to invest public funds in a manner that will provide the maximum security and the highest investment return while meeting both the daily cash flow demands of the Village and conforming to all state and local statutes governing the investment of public funds.

All participants in the Village's investment process shall act responsibly as custodians of the public trust. Investment officials shall recognize that the investment portfolio is subject to public review and evaluation. The overall investment program shall be designed and managed with a degree of professionalism that is worthy of public trust.

### **General Objectives**

Objectives of Village investment activities, in order of priority, shall be legality, safety, liquidity and yield.

Primary Objectives of Village of Schiller Park Investment Activities	
<b>Legality</b>	Investment activities must conform to all laws governing the investment of public funds.
<b>Safety</b>	The goal must be to limit both credit and interest rate risk
	<b>Minimize credit risk:</b>
	Limit investments to safest type of securities
	Pre-qualify financial institutions
	Diversify the investment portfolio

## VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET

<b>Liquidity</b>	<b>Minimize interest rate risk</b>
	Structure investment portfolio so that securities mature to meet cash requirements
	Invest operating fund primarily in shorter-term securities
	Portfolio should be sufficiently liquid to meet all operating requirements that may be reasonably anticipated
<b>Yield</b>	Structure portfolio so that securities mature concurrent with cash needs
	Utilize qualifying money market mutual funds or local government investment pools with same day liquidity
	Objective is to attain market rate of return, recognizing risk constraints and the liquidity needs of the Village
	Limit core of investments to relatively low risk securities
	Hold securities to maturity

### Standards of Care

- **Prudence**

Village investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital, as well as the probable income to be derived.

- **Ethics and Conflicts of Interest**

The Village of Schiller Park shall avoid conflicts of interest by requiring that both officers and employees, who are involved with the Village investment process, disclose (a) any material interest in financial institutions with which the Village of Schiller Park conducts business; and (b) any personal financial/investment positions that could be related to the performance of the investment portfolio.

- **Written Investment Procedures**

Written investment procedures shall include references to:

- Safekeeping
- Delivery vs Payment
- Investment Accounting
- Repurchase Agreements
- Wire Transfer Agreements
- Collateral/Depository Agreements; and
- Banking Service Contracts

### **Safekeeping and Custody**

- **Authorized Financial Dealers and Institutions**
- **Qualifications of Other Financial Institutions and Security Brokers/Dealers**

Village Treasurer and/or Finance Director will maintain a list of qualified and approved financial institutions authorized to provide investment services, who maintain an office in the State of Illinois. No public deposit shall be made except to a qualified public depository as established by Illinois State Statutes.

All financial institutions and broker/dealers who desire to perform investment services for the Village must supply the Finance Director with the following:

- Most recent audited financial statements
- Proof of National Association of Security Dealers (NASD) certification
- Proof of state registration
- Certification of having read, understood and agreeing to comply with the Village's investment policy
- Depository contracts, as appropriate.

### **Internal Controls**

The Village Treasurer and the Finance Director are responsible for establishing and maintaining an internal control structure designed to prevent losses of public funds arising from fraud, employee error, misrepresentation by third parties, or imprudent actions by employees or officers of the Village.

The internal controls shall address the following points:

- Clear delegation of authority to subordinate staff members
- Custodial safekeeping
- Written confirmation of transactions for investments and wire transfers
- Development of a procedure for making wire transfers

### **Collateralization**

It is the policy of The Village of Schiller Park, and in accordance with State Statute and GFOA Recommended Practices on the Collateralization of Public Deposits, that Village funds on deposit in excess of FDIC limits be secured by some form of collateral or separate insurance, witnessed by a written agreement and held by an independent third-party institution in the name of the Village of Schiller Park.

### **Diversification and Maturities**

To reduce the risk of default and attain market average rates of return, the investment portfolio of the Village shall use the following diversification limits as guidelines:

- No financial institution shall hold more than 40% of the Village's investment portfolio, exclusive of U.S. Treasury securities in safekeeping.
- Monies deposited at a financial institution shall not exceed 75% of the capital stock and surplus of that institution.
- Commercial paper shall not exceed 10% of the Village's investment portfolio, excepting bond proceed investments.
- Deposits in any one public investment pool shall not exceed 50% of the Village's investment portfolio.

## Financial Reporting

The Village of Schiller Park will adhere to a policy of full and open public disclosure of all financial operations. The proposed budget will be prepared in a manner maximizing its understanding by citizens and elected officials. Copies of financial documents will be made available to all interested parties. Opportunities will be provided for full citizen participation prior to final adoption of the budget.

The Village's accounting system will maintain records on a basis consistent with generally accepted accounting principles.

The Finance Director will prepare regular monthly, quarterly, and annual financial reports presenting a summary of financial activity by major types of funds and programs.

The Village will employ an independent public accounting firm to perform an annual audit of all funds, authorities, agencies and grant programs, and will make the annual audited report available to the general public, bond and financial consultants and other interested citizens and organizations. The audit shall be completed and submitted to the Village President and Board of Trustees **within 180** days of the close of the Village's fiscal year.

## Replacement Policies

The Village shall establish and, to the extent feasible, fund on an annual basis a capital equipment replacement fund. Ideally, the objective is to annually fund the amount of annual depreciation of fixed assets so that funds are available at times and in amounts sufficient to replace fully depreciated and/or obsolete.

Capital assets are reported at cost where historical records are available and at an estimated historical cost where no historical records exist. Donated capital assets are valued at their estimated fair value on the date received. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized, whereas improvements extending the useful lives of the related capital assets are capitalized. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

- Equipment shall be depreciated over its useful life. As a general guideline, the useful life established by category is as follows:

Capital assets, which include property, plant, equipment and infrastructure assets (e.g., roads, bridges, storm sewers and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the Village as assets with an initial, individual cost in excess of the following and estimated useful life in excess of one year.

## VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET

	<b>Life</b>	<b>Threshold</b>
Land (and Inexhaustible Land Improvements)	N/A	1,000
Land Improvements	50	50,000
Streets/Sidewalks/Culverts/Bridges	50	50,000
Parking Lots	20	50,000
Boats	25	10,000
Outdoor Equipment/Fences	20	50,000
Traffic Equipment (Includes Street Lights)	30	10,000
Construction (Buildings)	45	50,000
HVAC	20	50,000
Roof	25	50,000
Communication Equipment	10	10,000
Computer Equipment/Software	5	10,000
Machinery & Tools	15	10,000
Appliances/Food Service	15	10,000
Lab/Science/Engineering	10	10,000
Furniture/Office/Recreation Equipment	12	10,000
Grounds/Agricultural and Fire Equipment	15	10,000
Licensed Vehicles (Large Trucks)	11	10,000
Licensed Vehicles (Small Trucks & Cars)	7	10,000
Licensed Vehicles (Police Vehicles)	4	10,000
Fire Trucks (Ladder)	25	10,000
Fire Trucks (Engine Tankers)	15	10,000
Ambulances	10	10,000
Generators	20	10,000
Utilities/Sewer & Water	4	50,000

### Accounting Policies

The Village will comply with the following accounting and reporting standards:

- Generally Accepted Accounting Principles (GAAP) developed by Governmental Accounting Standards Board,
- Government Accounting, Auditing and Financial Reporting standards prescribed by the Government Finance Officers Association (GFOA),
- Government Accounting Standards, issued by the Comptroller General of the United States, and
- U.S. Office of Management and Budget (OMB) Circular A-133,

Monthly financial reports summarizing financial activity by fund will be presented to the Village President and Village Board

A system of internal controls and procedures will be maintained to provide reasonable assurance of the safeguarding of assets and proper recording of financial transactions and compliance with applicable laws and regulations.

## VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET

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- In accordance with State law, a comprehensive financial audit including an audit of federal grants will be performed annually by an independent public accounting firm with the objective of expressing an opinion on the Village's financial statements and assessing the accounting principals used and evaluating the internal controls in place.
- The Village will prepare its financial statements and maintain its accounting and internal control systems in accordance with applicable standards with the goal of obtaining an unqualified opinion from its auditors.
- The Village will prepare, beginning in fiscal year 2016, a Comprehensive Annual Financial Report (CAFR) and submit its CAFR to the GFOA's "Certificate of Achievement for Excellence in Financial Reporting" program.
- All departments will provide notice of all significant events and financial and related matters to the Finance Director for the Village's annual disclosures to the municipal markets as required by SEC Regulation 15-C-2-12. Full disclosure will be provided in the financial statements and bond representations. Significant events include delinquencies and defaults related to the Village's bonds, adverse tax opinions or events affecting the tax exempt status of bonds, the release, substitutions or sale of property securing repayment of bonds and other events having a significant impact on the Village's finances and outstanding bonds. The Finance Director will notify all Nationally Recognized Municipal Securities Information Repositories of these significant events.

- **Budget Form**

The operating budget for the Village of Schiller Park, Illinois shall be developed on an annual basis, and to the extent possible, segregated into the major programs/projects being funded. These programs/projects will include direct costs, indirect costs, and revenues, where appropriate.

A budget will be prepared for each department of the Village in a line item format, with comparisons per line item to the current year, prior year, and future year projections. Each department shall contain a record of staffing levels and quantitative performance measures for no less than a four year period.

- **Basis of Budgeting**

Schiller Park Municipal government is charged with providing a wide range of services including police protection, street maintenance, fire safety, potable water distribution, sewage disposal, refuse collection, youth and senior services, planning, zoning and economic development. To provide such services the public agencies of the Village operate within an annual budget in excess of \$30 million. Revenues to support such services are gathered from a large number of sources. Primary revenue sources include property taxes, sales tax, utility tax, income tax, corporate replacement tax, state and federal transfers, user fees, permits, licenses and miscellaneous fees. With state and federal sources decreasing at an accelerated pace, local financing has become increasingly complex and uncertain. With full understanding that local policy-makers must continually work toward balancing service demands with available and limited local revenues, the Village's financial policies seek to provide those procedural guides and operating principles necessary for sound and prudent financial management.

- **Budgetary Controls**

Budgetary control is maintained at the fund level by the encumbrance of estimated purchase and contract amounts prior to the release of purchase orders or contracts to vendors. Purchase orders which result in an overrun of department appropriations cannot be released until either (a) additional appropriations are made available, or (b) adequate funding is transferred from another line item within the same fund.

- **Fund Accounting**

Governments account for their finances through several distinct fiscal and accounting entities called funds. A fund is defined as 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 carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. The funds of the Village can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

- **Governmental Fund Types**

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a Village's near-term financing requirements and is segregated into twenty-three individual governmental funds.

- **General Fund** – The General Fund is the general and primary operating fund of the Village and is used to account for all activities of the Village not included in other specified funds. The General Fund accounts for the normal recurring activities of the Village, such as police and fire services, public works, and general government. These activities are funded principally by property taxes, sales taxes, income taxes, utility taxes, service charges and fees, and the distribution of other taxes collected by the State of Illinois.
- **Special Revenue Funds** – Special Revenue Funds are used to account for activities which are financed from specific sources that are legally restricted for specific purposes.
- **Debt Service Funds** – Debt Service Funds are used to account for the payment of principal and interest on general long-term debt of the Village.
- **Capital Project Funds** – Capital Project Funds are used to account for the purchase, construction or renovation of major fixed assets (other than those financed by proprietary funds).

- **Proprietary Fund Types**

Proprietary fund reporting focuses on the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows. The proprietary fund category includes enterprise and internal service funds. (GASB Statement 34, paragraph 66)

- **Enterprise Funds** – Enterprise funds are used to account for the financing of services to the general public where all or most of the costs involved are paid in the form of charges by users of such services.

**AUTHORIZED POSITIONS**

The 2017 Budget includes itemized lists of the positions and classifications that are funded. These position counts are established as the authorized position counts for each department upon adoption of the budget. The authorized positions are only adjusted based on the following:

- Occasionally, the Village Board will take action subsequent to the adoption of the budget to change the position count. These actions will change the authorized position count included in the 2017 budget.
- To ensure positions are appropriately classified based on the duties included in the position description, the Village Manager occasionally studies and recommends reclassification of positions. Once these are approved by the Village Board, the authorized position count is adjusted, and reflected in the subsequent year’s budget.
- The Village Manager may approve overfills (a temporary increase in the number or range of positions authorized) or advanced fills (filling a currently filled position early, based on the expected termination of the incumbent).

The 2017 budget includes the appropriation of ninety-nine (99.50) full-time and 127 part-time positions, equal to 40.50 full-time equivalents (FTE), where a full-time equivalent represents 2,080 annual work hours.

**Full-Time and Part-Time Positions Expressed as FTE\***

Position Description	2015	2016	2017
<b>All Departments</b>			
Full-Time Village Employees	100.50	100.50	99.50
Part-Time Village EE’s as FTE	41.5	41.5	40.5
<b>Total Full-Time Equivalents</b>	<b>142.00</b>	<b>142.00</b>	<b>140.00</b>

**VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET**

**Village of Schiller Park, Illinois**

**Full-Time Positions**

Position Description	2015	2016	2017	Change	Comments
<b>General Administration</b>					
Village Manager	1.00	1.00	1.00	0.00	
Adm Assistant	1.00	1.00	1.00	0.00	
Finance Director	1.00	1.00	0.00	-1.00	Position contracted
Asst Finance Director	0.00	0.00	1.00	1.00	New Position due to promotion
Asst Village Manager	1.00	1.00	1.00	0.00	
Department Secretary	1.00	1.00	1.00	0.00	
Village Collector	0.50	0.50	0.50	0.00	
Finance Assistant	1.00	1.00	1.00	0.00	
Fiscal Clerk	2.00	2.00	1.00	-1.00	Staff reduction due to promotion
Village Treasurer	1.00	1.00	1.00	0.00	
	<b>9.50</b>	<b>9.50</b>	<b>8.50</b>	<b>-1.00</b>	
<b>Community Development</b>					
Community Development Dir	1.00	1.00	1.00	0.00	
Building Official	1.00	1.00	0.00	-1.000	Position contracted
Code Enforcement	1.00	1.00	1.00	0.00	
Village Planner	1.00	1.00	1.00	0.00	
Department Secretary	1.00	1.00	1.00	0.00	
PT Inspectors FTE	2.50	2.50	2.00	-.50	Position eliminated
	<b>7.50</b>	<b>7.50</b>	<b>6.00</b>	<b>-1.50</b>	
<b>Fire Department</b>					
Fire Chief	1.00	1.00	1.00	0.00	
Battalion Chief	3.00	3.00	3.00	0.00	
Fire Lieutenant	3.00	3.00	3.00	0.00	
Firefighter/Paramedic	20.00	20.00	20.00	0.00	
Paramedic	1.00	1.00	1.00	0.00	
Department Secretary	1.00	1.00	1.00	0.00	
PT Paramedics FTE	3.00	3.00	3.00	3.00	
<b>Sworn Firefighters</b>	<b>28.00</b>	<b>28.00</b>	<b>28.00</b>	<b>0.00</b>	
<b>Civilians</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>0.00</b>	
<b>PT Paramedics FTE</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>0.00</b>	

**VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET**

**Village of Schiller Park, Illinois  
Full-Time Positions**

Position Description	2015	2016	2017	Change	
<b>Police Department</b>					
Police Chief	1.00	1.00	1.00	0.00	
Police Commanders	2.00	2.00	2.00	0.00	
Police Sergeants	4.00	4.00	4.00	0.00	
Police Officers	26.00	26.00	27.00	1.00	New position due to pending retirements
<b>Sworn Police Officers</b>	<b>33.00</b>	<b>33.00</b>	<b>34.00</b>	<b>1.00</b>	
Department Secretary	1.00	1.00	1.00	0.00	
Records Clerk	1.00	1.00	1.00	0.00	
Telecommunicator	5.00	5.00	5.00	0.00	
Community Auxiliary Officer	1.00	1.00	1.00	0.00	
PT Records Clerk FTE	1.00	1.00	.50	-.50	Position eliminated
PT Telecommunicator FTE	2.50	2.50	2.50	0.00	
PT Auxiliary Police FTE	2.50	2.50	2.50	0.00	
PT Crossing Guards	5.00	5.00	5.00	0.00	
<b>Civilians</b>	<b>19.00</b>	<b>19.00</b>	<b>18.50</b>	<b>0.00</b>	
<b>Street Department</b>					
Director –Streets & Sanitation	.50	0.50	0.50	0.00	Shared with water/sewer dept
Foreman	1.00	1.00	1.00	0.00	
P.W. Maintenance Worker	2.00	2.00	2.00	0.00	
Mechanic	1.00	1.00	1.00	0.00	
	<b>4.50</b>	<b>4.50</b>	<b>4.50</b>	<b>0.00</b>	
<b>Parks &amp; Recreation</b>					
Dir of Parks & Recreation	1.00	1.00	1.00	0.00	
Park Superintendent	1.00	1.00	1.00	0.00	
Rec Supvr – Athletics	1.00	1.00	1.00	0.00	
Rec Supvr – Preschool	1.00	1.00	1.00	0.00	
Secretary/Office Manager	1.00	1.00	1.00	0.00	
Maintenance Worker	1.00	1.00	1.00	0.00	
PT Seasonal FTE	25.00	25.00	25.00	0.00	
	<b>31.00</b>	<b>31.00</b>	<b>31.00</b>	<b>0.00</b>	
<b>Water &amp; Sewer</b>					
Director – Streets & Sanitation	.50	0.50	0.50	0.00	Shared with Streets/PW
Foreman	1.00	1.00	1.00	0.00	
Maintenance Workers	3.00	3.00	3.00	0.00	
Clerk	1.00	1.00	1.00	0.00	
	<b>5.50</b>	<b>5.50</b>	<b>5.50</b>	<b>0.00</b>	

Note: A Full-Time Equivalent represents 2,080 work hours

## GLOSSARY OF TERMS

The operating budget contains specialized and technical terminology that is unique to public finance and budgeting. To assist the reader in understanding these terms, the following definitions are provided.

### A

**Abatement.** A deduction from the full amount of tax, usually related to reduction of tax levies for payment of principal and interest on general obligation bonds.

**Account.** A term used to identify an individual asset, liability, expenditure control, revenue control or fund balance.

**Accrual Basis of Accounting.** Method of accounting that recognizes the financial effect of transactions, events, and interfund activities when they occur, regardless of the timing of related cash flow.

**Ad Valorem Tax.** A tax levied in proportion to the value of the property levied.

**Agency Funds.** One of four types of fiduciary funds. Agency funds are used to report resources held by the reporting government in a purely custodial capacity (assets equal liabilities).

**Amortization.** The reduction of debt through regular payments of principal and interest, of which the principal payments are sufficient to retire the debt instrument at a predetermined date known as maturity.

**Appropriation.** A legal authorization granted by the Village Board to make expenditures and incur obligations for specific purposes

**Assessed Valuation.** A value that is established for real or personal property for use as a basis for levying property taxes. (Note: Property values are established by the County Assessor.)

**Assets.** Resources owned or held by a government, which have monetary value.

**Audit.** An examination of an organizations' financial statements and the utilization of resources.

### B

**Balanced Budget.** Total revenues equal or exceed total expenditures.

**Basis of Accounting.** Timing of recognition for financial reporting purposes (i.e., when the effects of transactions or events should be recognized in financial statements). [SGAS 11]

**Bonded Debt.** Debt for which general obligation bonds or revenue bonds are issued.

**Bond Rating.** An assessment of the likelihood that a bond issuer will pay the interest on its debt on time.

**Bond refinancing.** The payoff and re-issuance of bonds, to obtain better interest rates and/or bond conditions.

**Budget.** A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year.

**Budget Calendar.** The schedule of key dates or milestones which the Village departments follow in the preparation, adoption and administration of the budget.

**Budget Deficit.** The amount by which the government's budget outlays exceed its budget receipts for a given period, usually a fiscal year.

**Budget Message.** The opening section of the budget document, which provides the Village Board and the public with a general summary of the most important aspects of the budget.

**Budgetary Control.** The control or management of a governmental or enterprise fund in accordance with an approved budget to keep expenditures within the limitations of the available appropriations of revenue.

**C**

**CALEA (Commission on Accreditation of Law Enforcement Agencies):** An independent accrediting authority, which develops standards for use by law enforcement agencies to demonstrate that they meet professionally recognized criteria for excellence in management and service delivery.

**Capital Assets.** Land, improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, works of art and historical treasures, infrastructure, and all other tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period. [SGAS 34]

**Capital Improvement Program:** A plan for capital expenditures that extends over multiple years

**Capital Projects:** The purchase, construction, replacement, addition, or major repair of public facilities.

**Cash Management.** The management of cash necessary to pay for government services while investing temporary cash excesses in order to earn interest revenue.

**Current Liabilities:** Obligations of the Village that are payable within one year.

**Charges for Service.** User charges for services provided by the Village to those specifically benefiting from those services.

**Chart of accounts.** A listing of the asset, liability, equity, expenditure and revenue accounts that are used in the accounting, operations and budgeting processes.

**Commodities.** Items of expenditure in the Operating Budget which, after use, are consumed or show a material change in their physical condition, and which are generally of limited value and are characterized by rapid depreciation. Office supplies and small fixed assets are examples of commodities.

**Component Unit.** Legally separate organization for which the elected officials of the primary government are financially accountable. In addition, component units can be other organizations for which the nature and

significance of their relationship with a primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. [SGAS 14]

**Comprehensive Annual Financial Report (CAFR).** Financial report that contains, at minimum, three sections: 1) introductory, 2) financial, and 3) statistical, and whose financial section provides information on each individual fund and component unit.

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

**Contractual Services.** Expenditures for services which are obtained by an express or implied contract. Major types of contractual services are: (1) advertising and printing; (2) maintenance and repair services; (3) public utility services; and (4) travel and training.

**D**

**Debt.** A financial obligation resulting from the borrowing of money. Debts of government include bonds, notes and land contracts.

**Debt Service.** The Village's obligation to pay the principal and interest of all bonds and other debt instruments according to a pre-determined payment schedule.

**Debt Service Fund.** A fund established to account for the accumulation of resources for the payment of principal and interest on long term debt.

**Deficit.** The excess of expenditures or expenses over revenues or income during a single accounting period.

**Defined Contribution Pension Pension/other Postemployment Benefit Plan.** Pension or OPEB plan having terms that (a) provide an individual account for each plan member and (b) specify how contributions to an active plan member's account are to be determined, rather than the income or other benefits the member or his or her beneficiaries are to receive at or after separation from employment. [SGAS 25 and SGAS 43]

**Depreciation.** The allocation of the cost of a fixed asset over the asset's useful life.

**Direct Debt.** Debt of the government preparing statistical information, in contrast to debt of other, overlapping governments. [SGAS 44]

**Distinguished Budget Presentation Program.**

A voluntary program administered by the Government Finance Officers Association to encourage governments to publish efficiently organized and easily readable budget documents, providing peer recognition and technical assistance to the fiscal officers preparing them.

**E**

**Employee Benefits.** Contributions made by the Village to designated funds to meet commitments or obligations for employee fringe benefits.

**Enterprise Fund.** A fund established to account for operations (a) 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 (b) where the governing body has decided that periodic determination of the revenues earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

**Equalized Assessed Value (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.

**Equity.** The difference between fund assets and fund liabilities (fund balance).

**Expenditures.** Decreases in net financial resources. Expenditures include current operating expenses requiring the present or

future use of net current assets, debt service and capital outlays, and intergovernmental transfers.

**Expenses.** Charge incurred, whether paid or unpaid, resulting from the delivery of Village services.

**F**

**Fiduciary Funds (trust and agency funds).**

These funds are used to account for assets held by the Village in a trustee capacity or as an agency for individuals, private organizations, other governments and/or other funds. These include Expendable Trust, Nonexpendable Trust, Pension Trust and Agency Funds.

**Financial Reporting Entity.** Primary government organizations for which the primary government is financially accountable, and other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. [SGAS 14]

**Fiscal Policy.** The Village's policies with respect to revenues, spending and debt management as these relate to government services, programs and capital investment. Fiscal policy provides an agreed upon set of principles for the planning and programming of government budgets and their funding.

**Fiscal Year.** Defined as a twelve-month accounting period. The Village's fiscal year runs from May 1 through April 30.

**Fixed Assets.** Assets of a long-term character which are intended to continue to be held or used. Examples of fixed assets include items such as land, buildings, machinery, furniture and other equipment.

**FTE (Full Time Equivalent):** A measure to equate part-time employees with full time employees. The total hours worked by an employee divided by 2,080 working hours in a year. Thus, an employee who works 20 hours per week would be a .5 FTE.

**Fund.** Fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated with the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restriction, or limitations. [NCGA Statements]

**Fund Balance.** Difference between assets and liabilities reported in a governmental fund.

**Fund Type.** One of eleven classifications into which all individual funds can be categorized.

### G

**GASB 34:** This statement established new requirements for the annual financial statements. It was the biggest change in the history of governmental accounting and was intended to make financial statements easier to understand and more useful for the general public.

**General Fund.** One of five governmental fund types. The general fund typically serves as the chief operating fund of a government. The general fund is used to account for all financial resources except those required to be accounted for in another fund. [NCGA Statement 1]

**General Obligation Bonds.** Bonds that finance public projects such as streets, municipal facilities, and park improvements. The repayment of these bonds is made from property taxes, and these bonds are backed by the full faith and credit of the issuing government.

**Generally Accepted Accounting Principles (GAAP).** Conventions, rules, and procedures that serve as the norm for the fair presentation of financial statements.

**Grant.** Funds received by the Village which are designed for specific projects. Many grants come from the State of Illinois as reimbursements for engineering and construction costs associated with specific projects.

### H

**Home Rule Community:** Any municipality with more than 25,000 in population or any community that has voted by referendum to become home rule. Home rule communities are less subject to state regulation and have expanded authority to enact taxes, borrow money, regulate local activities, and seek innovative solutions to local problems.

### I

**Infrastructure.** 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. Examples of infrastructure assets include roads, bridges, tunnels, drainage systems, water and sewer systems, dams, and lighting systems. [SGAS 34]

**Internal Service Fund.** Proprietary fund type that may be used to report any activity that provides goods or services to other funds, departments, or agencies of the primary government and its component units, or to other governments, on a cost-reimbursement basis. [SGAS 34]

### L

**Legal Level of Budgetary Control.** Level at which a government's management may not reallocate resources without special approval from the legislative body.

**Levy.** To impose taxes, special assessments or service charges for the support of governmental activities, usually based on the assessed value of property. (Noun) The total amount of property taxes imposed by the Village for a specific year.

**Liability.** Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed or refunded at some future date.

**M**

**Major Fund.** Government fund or enterprise fund report as a separate column in the basic fund financial statements and subject to a separate opinion in the independent auditor's report. The general fund is always a major fund. Otherwise, major funds are funds whose revenues, expenditures/ expenses, assets, or liabilities (excluding extraordinary items) are at least 10 percent of corresponding totals for all government *or* enterprise funds and at least 5 percent of the aggregate amount for all governmental *and* enterprise funds for the same item. Any other government or enterprise fund may be reported as a major fund if the government's officials believe that fund is particularly important to financial statement users. [SGAS 34]

**Metropolitan Water Reclamation District (MWRD):** A separate governmental entity charged with the responsibility of treating waste water for all residents of Cook County.

**Modified Accrual Basis of Accounting.** The accrual basis of accounting adapted to the governmental fund type spending measurement focus. Under it, revenues are recognized when they become both "measurable" and "available" to finance expenditures of the current period. Expenditures are recognized when the related fund liability is incurred except for (1) inventories of materials and supplies which may be considered expenditures either when purchased or when used; (2) prepaid insurance and similar items which need not be reported; (3) accumulated unpaid vacation, sick day, and other employee benefit amounts which need not be recognized in the current period, but for which larger than normal accumulations must be disclosed in the notes to the financial statements; (4) interest on special assessment indebtedness which may be recorded when due rather than accrued, if offset by interest earnings on special assessment levies; and (5) principal and interest on long-term debt which are generally recognized when due

**N**

**Nonmajor Fund.** A classification given to a fund when the fund's total assets, liabilities, revenues or expenditures is less than 10% of the total Governmental Fund or Enterprise Fund total of that category (whichever category the fund belongs to) or is not equal to 5% of the total Governmental and Enterprise total combined for that category. Funds which do pass this test are considered Major Funds.

**Nonoperating Revenues and Expenses.** In the context of the proprietary fund operating statement, revenues and expenses not qualifying as operating items (e.g., taxes, grants that are not equivalent to contracts for services, and most interest revenue and expense).

**O**

**Object (of expenditure).** In the context of the classification of expenditures, the article purchased or the service obtained, rather than the purpose for which the article or service was purchased or obtained (e.g., personal services, contractual services, materials and supplies).

**Operating Expenses.** Proprietary fund expenses that are directly related to the fund's primary service activities.

**Operating Revenues.** Proprietary fund revenues that are directly related to the fund's primary service activities. They consist primarily of user charges for services.

**Other Financing Source.** Increase in current financial resources that is reported separately from revenues to avoid distorting revenue trends. The use of the *other financing sources* category is limited to items so classified by GAAP.

**Other Financing Use.** Decrease in current financial resources that is reported separately from expenditures to avoid distorting expenditure trends. The use of the *other financing uses* category is limited to items so classified by GAAP.

**Overlapping Debt.** the outstanding long-term debt instruments of governments that overlap geographically, at least in part, with the government preparing the statistical section information. That is, debt of another government that at least some of the reporting government's taxpayers will also have to pay in whole or in part. [SGAS 44]

### P

**Performance Indicators.** Specific quantitative and qualitative measures of work performed as an objective of the department.

**Personal Services.** Expenditure classification for services rendered by all officers and employees of the Village of Schiller Park. Those items include regular salaries, part-time wages, and overtime.

#### **Popular Annual Financial Reporting.**

Supplementary financial reporting designed to meet the special needs of interested parties who are either unable or unwilling to use more detailed financial information provided in traditional comprehensive annual financial reports.

**Proprietary Funds.** Funds that focus on the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows. There are two different types of proprietary funds: enterprise funds and internal service funds.

### R

**Refunding.** Issuance of new debt whose proceeds are used to repay previously issued debt. The proceeds may be used immediately for this purpose (a current refunding), or they may be placed with an escrow agent and invested until they are used to pay principal and interest on the old debt at a future time (an advance refunding). [SGAS 23]

**Restricted Assets.** Assets whose use is subject to constraints that are either (a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or (b) imposed by law through constitutional provisions or enabling legislation. [SGAS 34]

**Retained Earnings.** An equity account reflecting the accumulated earnings of the Village's Proprietary Funds.

**Revenues.** All amounts of money earned or received by the Village from external sources. It includes such items as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues and interest income.

**Revenue Bonds.** Bonds whose principal and interest are payable exclusively from a revenue source pledged as the payment source before issuance

### S

**Special Assessment.** Compulsory levy made against certain properties to defray all or part of the cost of a specific capital improvement or service deemed to benefit primarily those properties.

**Special Revenue Funds.** Funds used to account for revenues derived from specific taxes or other earmarked revenue sources which, by law, are designed to finance particular functions or activities of government and which therefore can be diverted to other uses.

**Special Service Area (SSA):** A separate area within the Village that is established to help pay for special services or improvements made within the area. It becomes a distinct taxing district, and the improvements/services provided are paid for by a levy against the properties within the special service area only.

### T

## VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET

**Tax Base.** The total value of all real and personal property in the Village as of January 1 of each year, as certified. The tax base represents net value after all exemptions.

**Tax-increment Financing.** Financing secured by the anticipated incremental increase in tax revenues, resulting from the redevelopment of an area.

**Tax Levy.** The resultant product when the tax rate per one hundred dollars is multiplied by the tax base.

**Trust and Agency Funds.** Funds created to account for assets held by the Village in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and or other funds. These include pension trust funds and agency funds.

### U

**User Fees.** The payment of a fee for the direct receipt of a public service by the party who benefits from the service.

### Glossary of Acronyms

ADA	Americans With Disabilities Act	FYE	Fiscal Year End
CAFR	Comprehensive Annual Financial Report	GAAP	Generally Accepted Accounting Principles
CALEA	Commission on Accreditation of Law Enforcement Agencies	GASB	Government Accounting Standards Board
CDBG	Community Development Block Grant	GFOA	Government Finance Officers Association
CIP	Capital Improvement Plan	IDOT	Illinois Department of Transportation
COPS	Community Oriented Policing	IDES	Illinois Department of Employment Security
CPI	Consumer Price Index	IEPA	Illinois Environmental Protection Agency
DARE	Drug Abuse Resistance Education	IGFOA	Illinois Government Finance Officers Association
DCEO	Department of Commerce and Economic Opportunity	IHDA	Illinois Housing Development Authority
EAV	Equalized Assessed Value	IML	Illinois Municipal League
EMS	Emergency Medical Service	IMRF	Illinois Municipal Retirement Fund
EPA	Environmental Protection Agency	JULIE	Joint Utility Locating Information for Excavators
FEMA	Federal Emergency Management Association	AUS	Local Area Unemployment Statistics (US Department of Labor)
FICA Act	Federal Insurance Contributions Act	MFT	Motor Fuel Tax
FMLA	Family and Medical Leave Act	MWRD	Metropolitan Water Reclamation District
FOIA	Freedom of Information Act		
FTE	Full-Time Equivalent		
FY	Fiscal Year		



## **VILLAGE OF SCHILLER PARK FY 2017 ANNUAL BUDGET**

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NCGA	National Council of Governmental Accounting	SGAS	Statement of Governmental Accounting Standards
OPEB	Other Post-Employment Benefits	SSA	Special Service Area
OMB	Office of Management & Budget (US Government)	TIF	Tax Increment Financing
PAFR	Popular Annual Financial Report	USDOJ	United States Department of Justice
RFP	Request for Proposal	USEPA	United States Environmental Protection Agency
RFQ	Request for Qualification		