

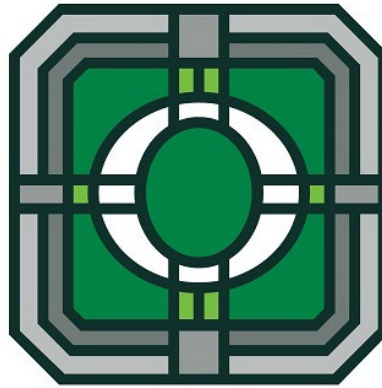


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# Orland Park 2023-2027 Capital Improvement Plan and Five-Year Financial Plan

Managing resources, revenues and expenditures in order to best serve the community

[www.orlandpark.org](http://www.orlandpark.org)



## VILLAGE OF ORLAND PARK, ILLINOIS

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Brian J. Riordan, Trustee  
Joni J. Radaszewski, Trustee

George J. Koczwarra, Village Manager  
Kevin Wachtel, Finance Director

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# EXECUTIVE SUMMARY

May 15, 2023

The Village utilizes two forward looking documents to ensure that the Village continues to maintain its financial health while fulfilling its mission. These two documents are highlighted below and will receive detailed attention later in this document:

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

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

## Capital Improvement Plan (CIP) Summary

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

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

## Five-Year Financial Plan Summary

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

The Five-Year Financial Plan presents the causes of projected imbalances and provides a tool for examining various policy options and facilitating dialogue about those choices. The purpose of

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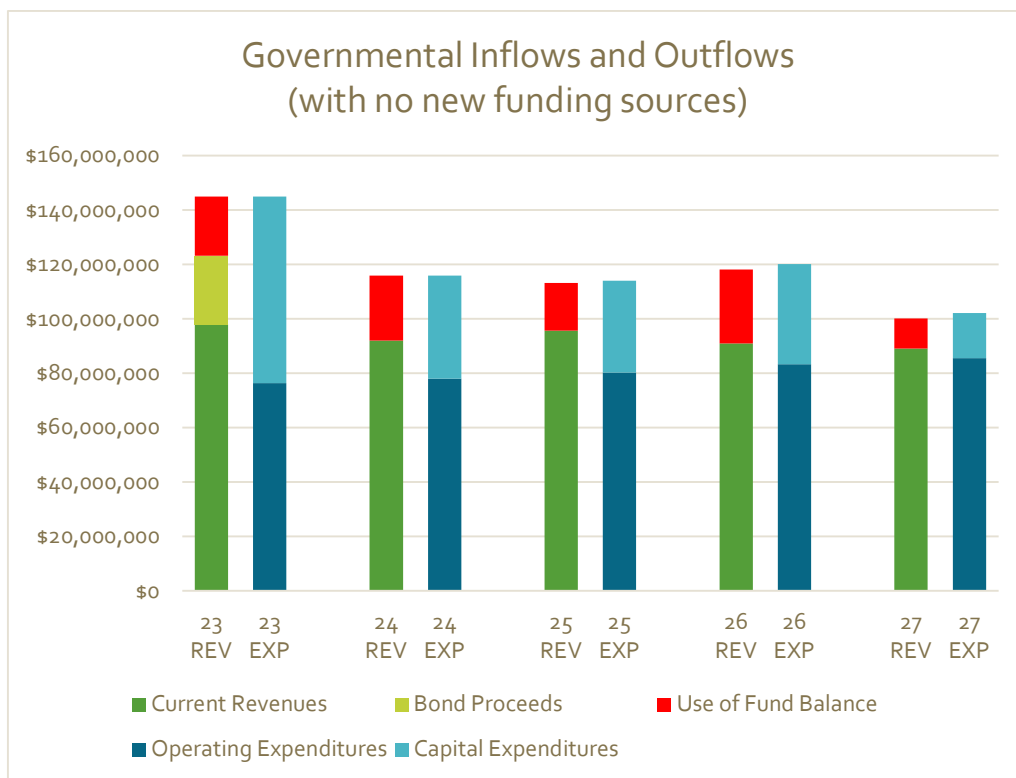


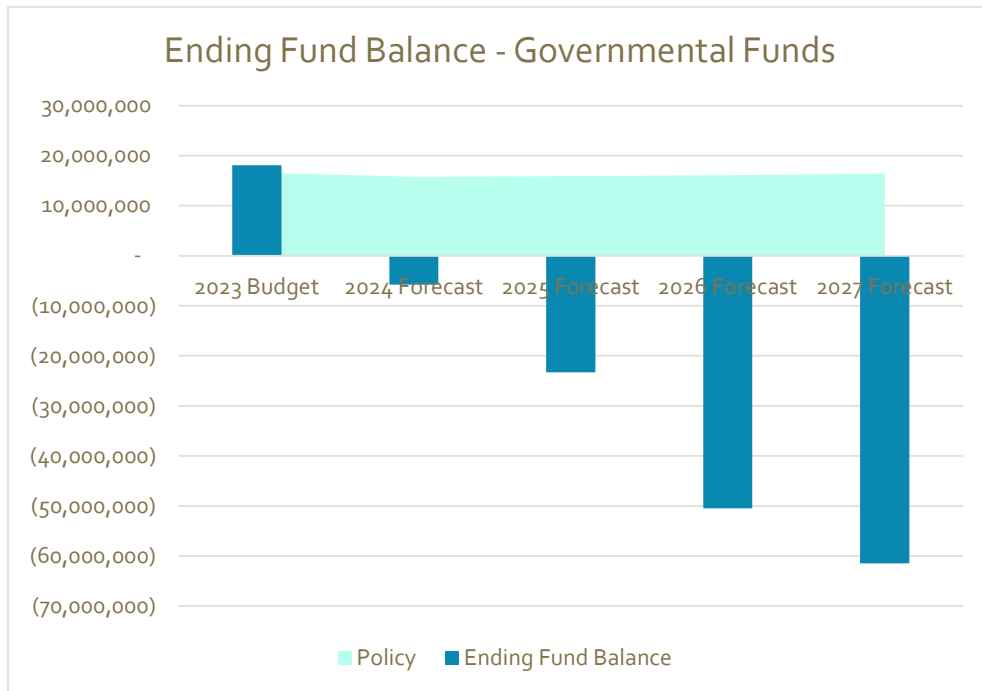
this Plan is to begin to identify and examine some of the major issues leading up to the budget process and provide a tool for planning to address those issues over a multi-year timeframe.

The attached Five-Year Financial Plan ("Plan") includes a 5-year projection of revenues and expenditures based on historical trends of current policies and services and expenditure projections that include capital replacement. As a result, the Plan illustrates that while the Village's finances are well-managed, revenue in the current economic climate is insufficient to meet the demand for services (including capital replacement) at current tax and fee rates.

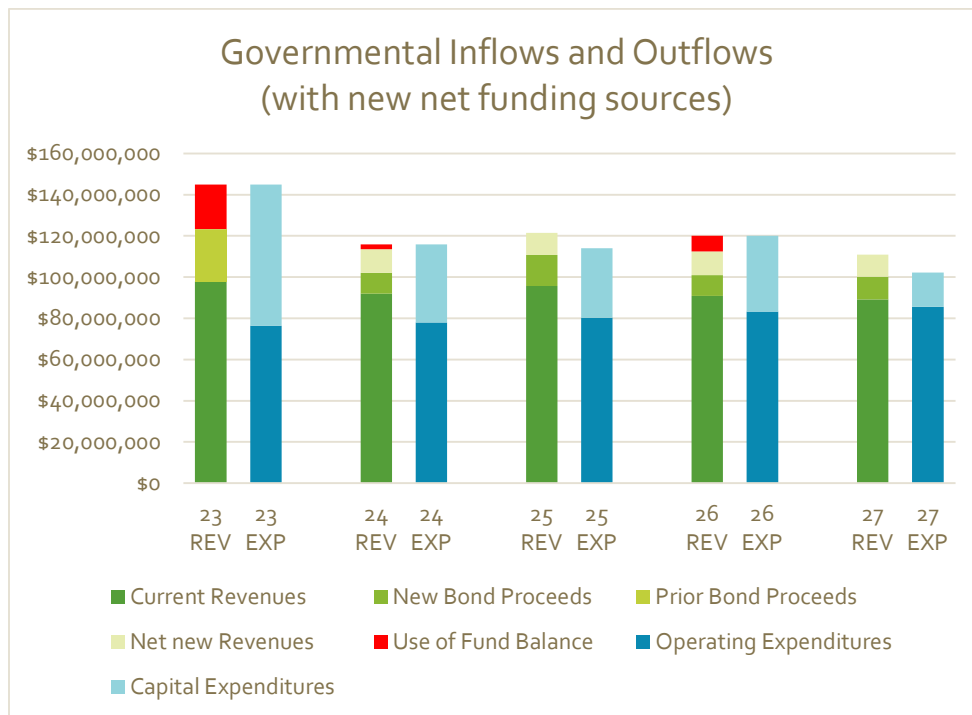
Over the past several years since the pandemic, the Village has worked hard to maintain the quality level of service our residents have come to expect. The Village has eliminated many positions, consolidated jobs and duties, delayed capital projects and equipment expenditures and is still hoping that the pace of inflationary increases stabilize to pre-pandemic levels.

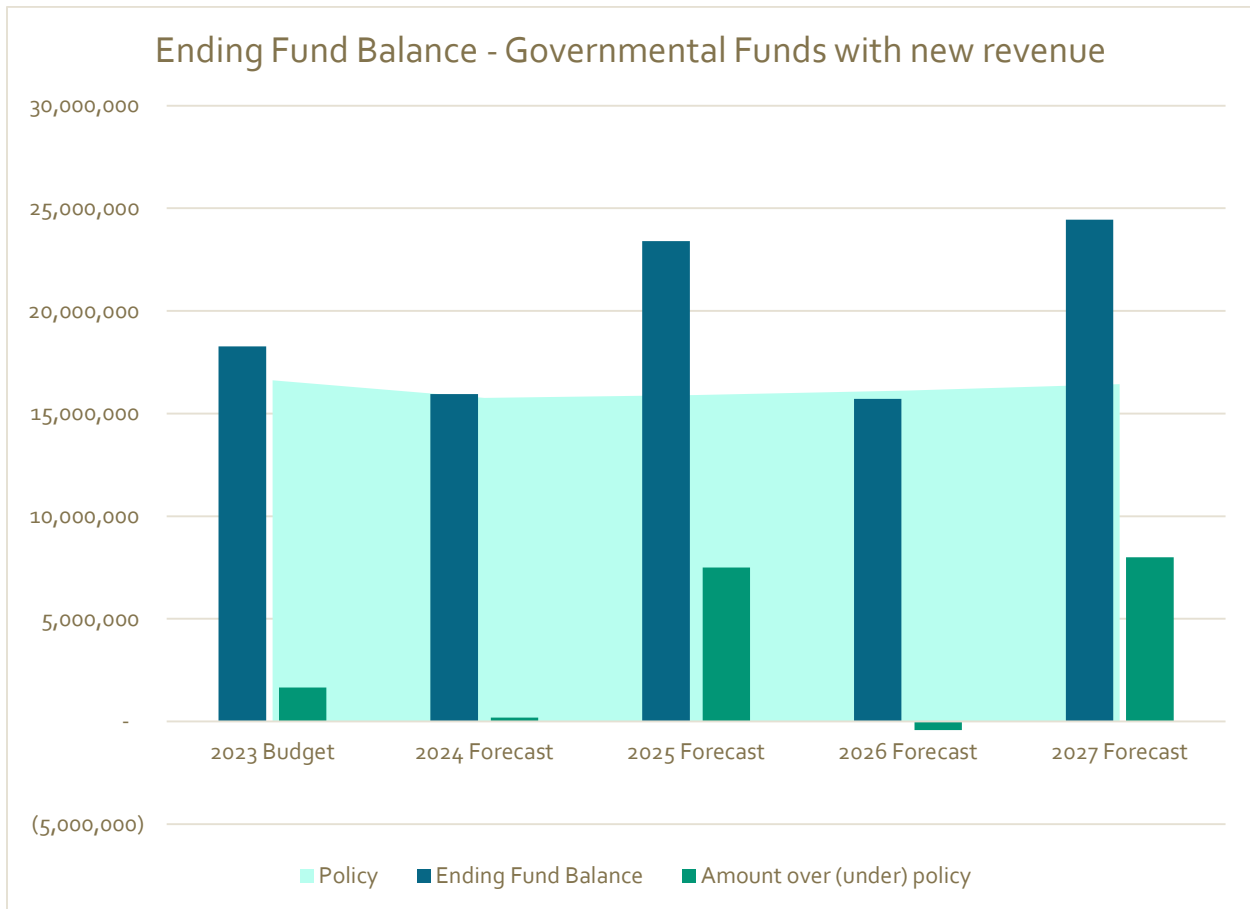
The following chart illustrates the effect that capital purchases have on available fund balance in the Village's governmental operating funds. For each fiscal year, the left column indicates the revenues, whereas the right column indicates the expenses. Revenue, as depicted in the chart, includes operating revenue (taxes, fees, etc.), and fund balance. Expenses includes operating expenses (salaries, utilities, debt service, etc.), and capital expenditures.





As illustrated in the above chart, operating expenses and debt repayments are growing faster than revenue. At this pace, without additional revenue, the Village will not be able to undertake capital improvements. The chart below illustrates the same scenario but with new recommended revenues.





The Village proposes to address these challenges through the following tools:

- Expenditure Control
  - Controlling personnel costs
  - Controlling insurance costs
  - Controlling costs through intergovernmental cooperation
- Alternative Revenues Sources
  - Electricity/Natural Gas Tax
  - Eliminate Vehicle Sticker Program
  - Increase Home Rule Sales Tax by a half point
  - Reduce Property Taxes so they do not account for more than 5% of tax bill

The Five-Year Financial Plan has a detailed explanation of the following alternative revenue sources that are being recommended.

Utility Taxes - beginning in the fourth quarter 2023. It is estimated that an electricity and natural gas tax will generate approximately \$3.5 million annually. All of this revenue will be earmarked



for capital costs including the construction of an indoor firing range, training center, and emergency operations center for the Police Department.

Vehicle Sticker discontinuation - beginning this fiscal year. The Vehicle Sticker Program would be discontinued immediately.

Home Rule Sales Tax Increase – It is estimated that a half point increase of the Home Rule Sales Tax will generate approximately \$7.6 million annually. The revenue will be dedicated to fund projects and purchases found in the Capital Improvement Plan. This half point increase will also allow the Village to transition to a pay-as-you-go (PAYGO) CIP model which would allow the Village to place funds leftover after operating expenditures into a “capital reserve account” and essentially “save up” for capital projects without having to take-on additional debt. If adopted by October, the Home Rule Sales Tax increase will be effective January 1, 2024.

Reduced Property Tax. The Village will implement a policy that will result in property taxes being reduced so that ultimately the Village’s portion of resident’s property tax bill would not account for more than 5% of the tax bill. Currently, the Village’s portion of a property tax bill accounts for 6.3% of a typical resident’s tax bill. The revenue offset will be made up through the increase in the Home Rule Sales Tax of which non-residents account for approximately 60% of this revenue. This approach shifts the revenue burden more toward non-residents.

The Five-Year Financial Plan Assumptions

The principal assumptions for the Financial Analysis involve the rates for general inflation, "personnel inflation" (direct personnel costs as well as costs of fringe benefits and training), the rate of growth in sales tax, and the rate of growth in non-sales tax revenue. Detailed below is information regarding the assumptions included in the Plan.

Revenue Assumptions				
Revenue Source	Description	Historical Pattern	Projected 2023-2027	Comments
Sales Tax	The current sales tax rate for general merchandise is 9.75 percent of purchase price. Of this rate, 1% is distributed to the Village	After particularly strong sales tax performance in 2020 and 2021, the Village experienced flat sales tax revenue in 2022.	2.0% increase per year	Based on recent history
Home Rule Sales Tax	The Village receives a .75% Home Rule Sales Tax on retail purchases, excluding food, pharmaceuticals and titled goods	Revenues were strong in 2020 and 2021, and have seen a slight decline in 2022.	Additional 0.5% Home Rule Sales Tax and 2.0% increase per year thereafter	Includes an increase in rate, effective January 1, 2024





Revenue Assumptions				
Revenue Source	Description	Historical Pattern	Projected 2023-2027	Comments
Use Tax	The use tax rate is 6.25% on purchases of general merchandise and 1% on qualifying food, drugs and medical appliances.	Use Tax recently declined due to changes in internet sales tax. Otherwise, Use Tax continues to remain generally consistent.	2.0% increase	\$39.00 per capita (2023) to \$42.21 per capital (2027)
Income Tax	Of the revenues collected by the state, one-tenth is distributed to counties and municipalities based on population.	The projection of State Income Tax revenue is based on information provided by the Illinois Municipal League.	2.0% increase	Based IML projections, with 2% increases in future years. The State reduced this funding in 2011, has not restored the funding, and may even decrease further.
Investment Income	Income earned on Village investments	Illinois Public Investment Act limits municipal investment opportunities	\$300,000 per year, Village-wide	The Village has a 2 year laddered portfolio of general assets, plus a favorable investment rate environment support long term investment income.
Licenses, Fees, and Other Income	Includes building permits, charges for services, hotel tax, auto rental tax, franchise fees, replacement tax, and local use tax.	Selected licenses, fees and other revenues are expected to increase modestly with some categories showing no growth.	Generally projected flat	License and permit activity is based on activity. Current permit pricing may be reviewed for future changes.
Motor Fuel Sales Tax	Motor Fuel Tax is generated by a gas tax on the purchase of motor fuel (\$0.19/gallon or \$0.215/gallon for diesel). There is also a \$0.03/gallon tax imposed on motor fuel retailers.	Motor Fuel Tax revenue was higher in recent years due to supplemental state distributions.	0% increase	No increase projected to be conservative. In the long term, electric vehicles could represent a threat to this revenue stream.
Telecommunications Tax	Tax on "land line" telephone service	Tax revenue continues significant declines	\$5,000 decreases each year, from \$120,000 to \$100,000 in 2027	The Telecommunication tax is expected to continue its decline as people suspend their land lines.
Recreation and Park Charges for Services	Recreation and Park fees	Fee revenue have increased consistently.	0% increase	Many summer events are weather dependent operation.
Property tax EAV growth	Property tax base growth includes inflationary increases and property annexations.	For the past several years, the Village is experiencing growth in EAV.	No change on the Village's overall levy	The tax levy is planned to be reduced to \$13.425M and remain flat.



Expense Assumptions				
Category	Description	Historical Pattern	Projected 2023-2027	Comments
Personnel	Since the Village is a service provider, the cost of Personnel (salaries and benefits) is generally the single largest category of expense.	Several full time positions have been reduced over the past several years. Positions have been outsourced (where appropriate) or eliminated as needed	3.0% annual increases	Based on contractual obligations.
Contractual Services - Materials and Supplies	The cost of services, commodities, and equipment (Operating Expenses and Capital Outlay) are driven by inflation.	Many costs will track closely with the Consumer Price Index (CPI), but items such as fuel, chemicals, and construction materials often exceed that pace.	Overall projecting 0% increase per year as the model excludes inflation increases for revenues and expenditures	Based on recent history.

The below tables are meant to briefly illustrate both the impact and need for these revenue sources.

<i>Recommended Alternative Revenue Source</i>	<i>Impact</i>
Electricity/Natural Gas Utility Tax	With a total of 26,060 total accounts, the average residential customer bill would increase \$12.55 per month. Typical residential customers would be less depending on their energy consumption and size of home.
Home Rule Sales Tax Increase	With an estimated 60% of sales taxes paid by non-residents, Orland Park residents would be an estimated \$4.22 per month.
Reduce Property Taxes	A decrease in the Village's levy from \$13.9M in 2022 to \$13.4M in 2023 would decrease the Village share of property tax bills by 3.6%.
Vehicle Sticker Elimination	Residents would no longer be required to purchase vehicle sticker at a savings of \$30 per passenger vehicle.

It is proposed that the above revenue sources would be dedicated for the following:

The above chart includes the recommended new revenue sources as well as the other program changes. The recommended new revenue sources result in at least a 20% fund balance for the Governmental Operating Funds in the last year of the plan.

The following chart compares locally imposed taxes for surrounding communities:

Municipality	Total Sales Tax	Home Rule	Pop.	Amuse. Tax	Food/ Bev. Tax	Pkg. Liquor Tax	Local Motor Fuel	Electricity Tax (in cents)	Natural Gas Tax	Telecom Tax	Vehicle Sticker - Passenger
Arlington Heights	10.00%	Yes	76,000	\$0.10	1.25%			.18<x <.366/Kwh	\$0.024/thm	6%	\$60
Des Plaines	10.00%	Yes	59,459		1%		\$0.07/gal	\$0.281<x <\$0.571/Kwh	\$0.025/thm	6%	-
Evanston	10.25%	Yes	77,517	5%		6%	\$0.05/gal	.300<x <.610/Kwh	\$0.025/thm	5%	\$90
Glenview	9.75%	Yes	47,856	4%			\$0.04/gal	.080<x <.540/Kwh	\$0.045/thm	6%	



Hoffman Estates	10.00%	Yes	51,350	6%	2%	3%	\$0.025/gal	.276<x <.561/Kwh	\$0.05/thm	5%	
LaGrange	10.00%	No	15,978					.309<x <.628/Kwh	5.15%	6%	\$30
Mount Prospect	10.00%	Yes	55,541		1%		\$0.04/gal	.080<x <.351/Kwh	\$0.0147/thm	6%	
New Lenox	9.00%	Yes	27,477					.30<x <.61/Kwh	\$0.05/thm	6%	
Oak Lawn	9.75%	Yes	57,013				\$0.06/gal	.266<x <.537/Kwh	\$0.05/thm	6%	
Oak Park	10.00%	Yes	53,224			3%	\$0.06/gal	.300<x <.610/Kwh	\$0.05/thm	5%	\$74
Orland Park	9.75%	Yes	57,850								\$30
Palatine	10.00%	Yes	66,321		1%			.3<x <.61/kwh		6%	
Park Ridge	10.00%	Yes	38,810		1%	4%	\$0.04/gal	.080<x <.558/Kwh	\$0.02/thm	6%	\$95
Rosemont	10.25%	Yes	3,855		1%			.273<x <.554/Kwh	\$0.05/thm		
Schaumburg	10.00%	Yes	77,082	5%	2%	2%	\$0.03/gal			6%	
Skokie	10.25%	Yes	66,422				\$0.05/gal	.30<x <.61/Kwh	\$0.050/thm	6%	\$40
Tinley Park	9.50%	Yes	54,864	5%							
Willow Springs	10.00%	No	5,729					.275<x <.559/Kwh			\$30

In addition to new revenue sources, Village staff will continue to examine municipal services for efficiency, effectiveness, usefulness and sustainability, and develop options and strategies that enable the Village to match resources (financial, physical and human) to the desired level of service.

Strategic workforce reduction is one path that Village staff will include for a sustainable budget model. Other elements will include further cost cutting, increased economic development, further outsourcing, and additional examination of government consolidation/cooperation.

## SPENDING CONTROL

### Personnel

For the past few years, the Village has eliminated a number of positions. None of the eliminated positions were sworn police positions.

### Intergovernmental Cooperation

State law authorizes public agencies to contract with other public agencies via intergovernmental agreements that enable cooperation among the agencies to perform



governmental activities and deliver public services. Local governments engage in a wide array of cooperative efforts with each other, state agencies, and other governmental entities.

Intergovernmental cooperation takes many forms, including mutual aid agreements for police services, intergovernmental service contracting, joint purchasing agreements, coordinated growth management planning, and regional provision of emergency services. One of the advantages of these types of arrangements is that they provide economies of scale and allow entities to do more with less.

The Village has been a leader for years in intergovernmental cooperation. As an example, the Village Board adopted a Procurement Ordinance that allows the Village to take advantage of cooperative purchasing opportunities by becoming a member of various cooperative purchasing programs in addition to the State of Illinois Joint Purchase Program and the Suburban Purchasing Cooperative. Joint Purchasing Agreements are important because they can save significant time and money in contract production as well as lower contract prices through the power of aggregation.

Culture of Spending Control

Because of a culture of spending control throughout the organization, when comparing surrounding communities that provide like services, Orland Park’s portion of a property owner’s tax bill is among the lowest. Approximately 6.2% of the property tax bill is attributable to municipal services provided by the Village of Orland Park, with a long term target of 5%.

Orland Park Property Tax Bill  
Tax year 2021





## CHALLENGES

Even with a balanced budget, many potential challenges lie ahead. Some of these challenges could include:

### State Budget Crisis

The State of Illinois is anticipated to revert back to a budget crisis in the coming years. In the past, several proposals and pieces of legislation had been introduced and approved that relied upon diverting the local government share of state collected revenues instead of addressing other factors. Two examples of this is the reduction in Local Government Distributive Fund (LGDF) and American Rescue Plan Act (ARPA).

### *Local Government Distributive Fund*

The LGDF is a designated portion of state income tax revenues. Cities and counties currently receive a percentage of total state income tax revenues through this fund on a per capita basis. Governor Richard Ogilvie enacted the state income tax in 1969. At that time, Governor Ogilvie needed the help of Chicago Mayor Richard J. Daley to achieve passage of the income tax through the Illinois General Assembly. The agreement between Mayor Daley and Governor Ogilvie ensured that enough legislators would support the income tax to win passage.

A key element of the agreement was the establishment of revenue sharing, with local governments receiving a percentage of total income tax collections through LGDF. The Illinois Municipal League (IML) understands that this revenue-sharing policy was provided to local governments in lieu of allowing the imposition of local income taxes, which might vary from community to community.

Until January 2011, 10% of total income tax collections was dedicated to LGDF for distribution to municipalities and counties. Currently, the local government share is 6.16% of individual income tax collections, while the corporate portion is 6.845%. For just the Village of Orland Park, the Village has lost over \$45 million in LGDF revenue as demonstrated in the below chart.

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	Village Revenue	Total Revenue should be	Lost Revenue
2010	\$ 5,997,529.55	\$ 8,736,195.96	\$ (2,738,666.41)
2011	\$ 4,620,477.17	\$ 7,700,795.28	\$ (3,080,318.11)
2012	\$ 5,138,790.97	\$ 8,564,651.62	\$ (3,425,860.65)
2013	\$ 5,296,861.12	\$ 8,828,101.87	\$ (3,531,240.75)
2014	\$ 5,431,540.64	\$ 9,052,567.73	\$ (3,621,027.09)
2015	\$ 6,100,576.99	\$ 7,439,602.88	\$ (1,339,025.89)
2016	\$ 5,470,270.90	\$ 6,837,838.63	\$ (1,367,567.73)
2017	\$ 5,193,970.33	\$ 7,997,345.66	\$ (2,803,375.33)
2018	\$ 5,475,961.00	\$ 9,814,903.79	\$ (4,338,942.79)
2019	\$ 6,090,734.00	\$ 10,592,580.87	\$ (4,501,846.87)
2020	\$ 6,251,204.62	\$ 10,583,085.98	\$ (4,331,881.36)
2021	\$ 7,711,140.45	\$ 12,724,654.21	\$ (5,013,513.76)
2022	\$ 8,583,943.93	\$ 14,164,923.98	\$ (5,580,980.05)
		<b>Total since 2010</b>	<b>\$ (45,674,246.76)</b>

*American Rescue Plan Act*

Another example was the inequitable distribution of the Coronavirus State and Local Fiscal Recovery Funds programs of the American Rescue Plan Act which arbitrarily treated municipal governments unequally. Non-Entitlement Units (NEUs) were defined as cities and villages below 50,000 in population. "Metropolitan Cities" were defined as cities and village above 50,000, but have a completely different funding formula that incorporates Community Development Block Grant (CDBG) criteria to further allocate funds. NEUs were provided funding through states on a per capita formula, which equates to \$135.94 per resident.

Metropolitan Cities had additional adjustment factors based on CDBG criteria which ultimately lowered the Village of Orland Park's allocation by over \$2.8 million. Metropolitan Cities such as Orland Park, who are not CDBG Entitlement communities and are over 50,000 (therefore not an NEU) were subject to rules and restrictions like no other community. As a result of the redistribution and unfair classification, the Village of Orland Park lost 36% of this Federal Government funding source, which was intended to support local government provision of services. In fact, on a per capita basis, Orland Park received the lowest amount of funding of any municipal government in the State of Illinois.

The Coronavirus pandemic and related shutdowns resulted in revenue reduction of over \$8.7 million in 2020 for Orland Park. The CLFRF allocation as it currently stands has been allocated would cover just 57% of the revenue lost in 2020. The above two are just some of the more egregious examples of State diversions.



The structural financial imbalances that existed prior to the influx of COVID relief revenue have not been addressed. In a [May 3, 2023 article](#), *Crain's Chicago Business* reported that Illinois' surge in COVID relief revenue might be over as April revenue figures tanked. Since the pressures of these imbalances will likely continue, it is likely that additional local government diversions may be proposed in future years.

#### Increased Pension Costs

All full-time employees are required by statute to participate in State-mandated pension plans. Both the employer and employee contributions are dictated by State law. On January 1, 2011, the Illinois legislature established two sets of pension eligibility requirements. Illinois public sector employees who began their employment prior to January 1, 2011 are Tier 1; whereas, Illinois public sector employees who began employment on or after January 1, 2011 are Tier 2. The General Assembly created Tier 2 in 2010 to reduce pension obligations by lowering benefits for new workers. There are now proposals to make changes to Tier 2 legislation that would undermine the cost savings benefits. The Village will continue to work with our legislators to help develop sustainable pension reform.

#### Service Requirements of the Community

Economists are predicting that the country will be back in a recession in the near future. According to the minutes of the Federal Reserve's March 21-22, 2023 meeting, Federal Reserve economists believe that recent banking turmoil will trigger a recession in the later part of 2023. Economic downturns do not have a corresponding reduction in demand for Village services.

If we have a cool, wet summer, we sell less water. If we have a harsh winter, our cost for providing snow and ice control rises. Freeze-thaw cycles tend to produce water main breaks. Water lines freeze during the winter months and must be de-thawed. The need for Police services and property maintenance complaints tend to increase as citizen's grapple with increasingly difficult circumstances. The need for maintenance of our municipal infrastructure, including streets and water and sewer systems, remains constant to avoid costly failures in the future.

#### Costs of Unfunded State and Federal Mandates

In addition to decreases in revenue and increases in service demands, local governments must adhere to numerous State and federal requirements that are not necessarily accompanied by funds from the State or the federal government. Examples include, mandates by Illinois Environmental Protection Agency and the U.S. Environmental Protection Agency related to water and sewage issues, provisions in the Prevailing Wage Act, and other state mandates.

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## OPPORTUNITIES

Despite these challenges, there is room for optimism.

### Attractive Place to Live and Work

Orland Park continues to be an attractive place to live and conduct business. From 2000 to 2010, the Village of Orland Park experienced population growth of 10.8%, going from 51,077 residents to 56,607 residents. Then, from 2010-2019, the Village's growth rate dropped to 2.2% as the population increased to 57,857. While Orland Park did not experience a high growth rate over the last decade, there are numerous reasons to anticipate higher levels of population growth over the decade to come. The pandemic has accelerated the migration of people from dense urban areas to suburban communities. Orland Park is experiencing this firsthand.

On the commercial side, the following projects have received entitlement approval from the Village of Orland Park over the last 5 years, Hampton Inn (158 rooms), Orland Ridge (300 mixed residential units), Tommy's Car Wash, Voda Car Wash, CTF Illinois, Orland Park Business Center Lot 5 (25,000sf), Orland Park Business Center Lot 7 (75,000sf), Orland Square Mall Pace Bus Stop, Orland Fire Protection District Training Facility, Orland Fire Protection District Maintenance Facility, Mini Academy II Daycare, LaGrange Square (Chipotle, Panera, Raising Canes, SmashBurger, BJ's Brewhouse), Metro East Townhomes (38 units), Waterford Pointe Estates (32 townhomes, 24 single-family detached), Zeigler BMW Parking Expansion, Aldi (new construction), Pete's Fresh Market, Tesla, Rainbow Cone, Wild Fork, and Silver Cross Medical Office (40,000sf).

The Village of Orland Park enjoys a stable economic environment and local indicators point to continued stability. The region has a varied industrial base that adds to the relative stability of the unemployment rate. The largest single source of revenue for the Village is sales tax, which reflects the current economic trends with the attractions of new retail and restaurants.

### Low Property Tax

The current fiscal year budget continues the funding of General Fund services without the use of a General Fund Property Tax. General Fund services include Police, Development Services, Streets, Fleets and Facility Maintenance, as well as Legal, and Village Administration. The primary funding of these services are Retail Sales Tax, Home Rule Sales Tax and other alternate revenue sources. When comparing surrounding communities that provide like services, Orland Park's portion of a property owner's tax bill is among the lowest.

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During the past few years, the Village took actions to minimize property tax increases despite having one of the lowest property tax levies in the region. The way in which the Village was able to mitigate tax levy increases was through spending controls and by utilizing reserves.

### Financial Stewardship

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

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

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

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

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

Finally, in 2021, Standard and Poor's rated the Village with an AA+ rating. The AA+ rating was affirmed by Standard and Poor's in 2022.

### **FUND RESERVES**

A fund reserve is an unrestricted fund balance set aside to stabilize a municipality's finances to mitigate risk that can occur from unforeseen revenue fluctuations, unanticipated expenditures that may result from emergency situations, provide cash flow liquidity for general operations, and maintain investment grade bond ratings and good credit standing.

While credit agencies have always analyzed fund balance as part of their evaluation of credit-worthiness, increased attention has been focused on determining sufficient levels. The Village's Financial Policies indicate that the Village shall strive to maintain a minimum unassigned fund balance in the General Fund of 20% of operating expenditures.

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For the past few years, the Village has used fund balance to support the Village's capital program to catch up on needed capital projects. At December 31, 2021, the Village had an unassigned fund balance for the General Fund of 59.6%. With much needed transfers of \$18.25M to the Capital Projects Fund, it is anticipated that at fiscal year ended December 31, 2023, the unassigned fund balance will be 23.6%.

Fiscal Year ended December 31, 2017 = 33.1%  
Fiscal Year ended December 31, 2018 = 34.4%  
Fiscal Year ended December 31, 2019 = 42.6%  
Fiscal Year ended December 31, 2020 = 49.6%  
Fiscal Year ended December 31, 2021 = 59.6%  
Fiscal Year ended December 31, 2022 = 48.1%  
Est. Fiscal Year ended December 31, 2023 = 23.6%

The fiscal year 2023 budget continues the use of fund reserves to pay for capital related items.

The long term budgetary implications of the fund balance drawdowns, even after the various cost cutting measures undertaken, indicate a financial imbalance. Although the Village has been very diligent in keeping costs under control, especially personnel costs, a plan for addressing the financial imbalance was commenced. In order to address the financial imbalance that exists between the Village's expenditures (including capital replacement) and revenues, a comprehensive five-year financial analysis has been undertaken.

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

#### Water and Sewer Fund

A major objective of any public utility system, such as Orland Park's water and sewer utility, is to be financially self-supporting. To do so, a utility system must recover its costs, in full, through a water and sewer user fee system. Water and sewer user charges are intended to recover costs associated with operations, maintenance, equipment replacement and capital construction.

As a public utility, Orland Park's water and sewer system must establish a water and sewer user charge consistent with the policies and regulations of various county, state and federal regulatory agencies. These agencies, which have review authority over Orland Park's water and sewer utility, include the United States Environmental Protection Agency, the Illinois Environmental Protection Agency, and the Metropolitan Water Reclamation District of Greater Chicago.

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Since the source of the Village's Lake Michigan water is purchased from the City of Chicago, and redistributed through the Regional Water System, water and sewer user charges must reflect these pass-through costs, which increase annually.

Similarly, Metropolitan Water Reclamation District of Greater Chicago costs to treat the discharges from the public sanitary sewer system must reflect these pass-through costs, which also increase annually.

In 2022, the Village undertook a five-year utility rate study culminating in the acceptance of the study at the [October 3, 2022 Village Board meeting](#). This study provides utility rates for 2023 through 2027, and provides different rates for customers in the Village, unincorporated customers, and Orland Ridge customers. While great strides have been taken to improve the water and sewer infrastructure, additional work is necessary to ensure the reliability and sustainability of our community's equipment and facilities. In addition to the aforementioned items, additional capital improvements are needed at the water and sewer facilities to maintain their integrity and security.

Since the utility study was completed separately from this Five-Year Financial Plan, it is not being addressed in this Plan.

#### Debt Administration

As of December 31, 2022, the Village has a number of debt issues outstanding. For general governmental debt, the Village holds \$40,950,000, in general obligation bonds and \$3,555,935 in term loans. General obligation bonds are being repaid by property taxes, TIF incremental revenue and ground lease payments. Term loans are funded by transfers from the General Fund. For the Water and Wastewater Fund, the Village has \$12,805,000 in general obligation bonds outstanding.

Under Illinois Compiled Statutes, indebtedness is limited to 8.625% on the value of taxable property in non-home rule communities. Since the Village is a home rule community, the Village is not subject to these limitations. However, the Village has imposed the non-home rule limit upon itself through the approval of its Financial Policies and Procedures by the Orland Park Village Board. The Village's ratio of general obligation debt, loans and capital leases to the value of taxable property in the Village, as determined using the Village's 2017 equalized assessed valuation is 3.79%.

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### Ratio of Debt to EAV



The Village's self-imposed limit for indebtedness is 8.625% of the value of taxable property in the Village.



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# FIVE-YEAR FINANCIAL PLAN

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## EXECUTIVE SUMMARY

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The Village's finances are carefully managed. It annually adopts a balanced operating budget, is highly rated by credit agencies, and adheres to self-imposed financial policy guidelines regarding its debt. Nonetheless, the Village continues to face a number of financial challenges that strain its resources. Local revenue growth has been limited and budgetary challenges at the State level has resulted in less aid and greater diversion of local revenue sharing. As a result, it is difficult for revenues to maintain the rate of growth of the Village's base level of services.

According to the Village's Financial Policy and Procedures, a balanced operating budget is defined as a budget where projected operating revenues are equal to budgeted operating expenditures within the current fiscal period. Capital project funds and other projects funded from existing resources (e.g., fund balances) are excluded from this policy.

Village staff have been able to submit balanced operating budgets through a mix of spending controls and the use of fund balance to pay for capital items.

At December 31, 2022, the Village projected an unassigned fund balance for the General Fund of 48.1%. With much needed transfers of \$18.25M to the Capital Projects Fund, it is anticipated that at fiscal year ended December 31, 2023, the unassigned fund balance will be 23.6%.

Fiscal Year ended December 31, 2017 = 33.1%
Fiscal Year ended December 31, 2018 = 34.4%
Fiscal Year ended December 31, 2019 = 42.6%
Fiscal Year ended December 31, 2020 = 49.6%
Fiscal Year ended December 31, 2021 = 59.6%
Fiscal Year ended December 31, 2022 = 48.1%
Est. Fiscal Year ended December 31, 2023 = 23.6%

The continued use of unassigned fund balance to pay for capital items is not sustainable. The Village's General Fund Balance Policy establishes a minimum level (target range) at which the projected end-of-year available fund balance should be maintained to provide financial stability, cash flow for operations, and the assurance that the Village will be able to respond to emergencies with fiscal strength. The policy indicates that unassigned fund balance will be maintained at a target level of 20% of annual budgeted operating expenditures. Balances in

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excess of this target level may be transferred to the Capital Project Fund to support future capital projects.

The long term budgetary implications of the fund balance drawdowns, even after the various cost cutting measures undertaken, indicate a financial imbalance. Although the Village has been very diligent in keeping costs under control, especially personnel costs, a plan for addressing the financial imbalance was undertaken. In order to address the financial imbalance that exists between the Village's expenditures (including capital replacement) and revenues, a comprehensive five-year financial analysis has been undertaken.

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

The Plan includes a 5-year projection of revenues and expenditures based on historical trends of current policies and services and expenditure projections that include capital replacement. As a result, the Plan illustrates that while the Village's finances are well-managed, revenue in the current economic climate is insufficient to meet the demand for services (including capital replacement) at current tax and fee rates.

The Village's Financial Policies indicate that the Village shall strive to maintain a minimum unassigned fund balance in the General Fund of 20% of operating expenditures. By fiscal year 2024, the unassigned fund balance would be less than the minimum requirement.

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

Overall annual revenues (all Governmental Funds) are projected to grow approximately 1.2%, but the cost of maintaining current services and policies is projected to grow by 3.0% for personnel, and 2.1% for all operations (excluding debt service). Since the Village adopts a balanced budget each year, shortfalls would never actually occur. Instead, the difference in each year would have to be eliminated through spending reductions, tax and fee increases, or a combination of both.

The goal of the Plan is to replace short-term deficit reduction with long-term, sustainable budget approaches.

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

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## INTRODUCTION

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The Village of Orland Park provides municipal services to a population of approximately 60,000 residents, as well as commercial, industrial, and public lands. In addition, through a contractual arrangement, the Village also provides water and sewer services to certain areas outside its corporate limits. The Village recognizes its responsibility to efficiently meet the citizen's needs with long-range planning efforts. This is the basis behind the initiative to develop the Five-Year Financial Plan for the Village of Orland Park that addresses the Village's immediate and near-term resources, revenues and expenditures in order to best serve the community while ensuring that infrastructure meets future needs in a cost-effective and fiscally responsible manner. This Plan is a tool to help the Village Board and the community better understand the Village's fiscal outlook and engage in long-term strategic resource planning.

## Building Blocks of the Five-Year Financial Plan

This section summarizes the key inputs used in developing the Financial Plan. First and foremost are the Village's financial objectives and policies which, together, provide a framework for financial planning and decision making.

### VILLAGE'S GOALS AND OBJECTIVES

The objectives sought by the Village through financial management are as follows:

1. Maintain a low property tax rate.
  2. Assist sound management of the Village government by providing accurate and timely information on financial condition.
  3. Provide sound principles to guide the Village Board and management in important decisions which have significant fiscal impact.
  4. Set forth operational principles which minimize the cost of local government, to the extent consistent with services desired by the public, and which minimize financial risk.
  5. Employ revenue policies and forecasting tools which prevent overly optimistic expectations of revenues, distribute the costs of municipal services fairly, and provide adequate funds to operate desired programs.
  6. Provide essential public facilities and prevent deterioration of the Village's infrastructure including its public facilities and its capital plant.
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7. Protect and enhance the Village's bond rating and provide for timely payment on all municipal debt.
8. Ensure the legal use and protection of all Village funds through a sound system of financial and accounting controls.
9. Record expenditures in a manner which allocates to current taxpayers and/or users the full cost of providing current services.
10. Employ fair user charges where direct benefit is identifiable and the costs are measurable.

## The Five-Year Financial Plan

Like many cities and counties in the region and across the country, Orland Park faces a challenging financial future due to structural imbalances caused by increasing costs, demand for services, and stagnant revenue growth since the pandemic.

The Village is committed to ensuring fiscal strength and accountability while delivering results that the community values; and yet it currently forecasts budget shortfalls for the foreseeable future.

The Village's financial management is sound, but the supply of revenue in the current economic climate is not sufficient to meet the demand for services at current tax and fee rates. There are decisions that must be made that can change the trajectory of Orland Park's fiscal outlook. The choices include growing the tax base, reprioritizing expenditures (including capital investments), adjusting tax and fee rates, eliminating services, or some combination.

In order to end the trend of budgeting each year from a starting shortfall, and to replace short-term deficit reduction with long term strategic financial planning, the Village must evaluate long term financial implications of various plan options in order to choose a path to long-term sustainability that best suits our community. For this purpose, and to address the financial imbalance that exists, the Village undertook an analysis of the Village's financial condition.

Through the Plan, we will communicate the Village's financial challenges, help stakeholders have a better understanding of the trade-offs necessary to achieve financial balance, and assist in making financially sustainable decisions in the budget process.

### A PROCESS FOR FINANCIAL PLANNING

This Plan is a process and a strategy for long-term strategic financial planning that starts with a multi-year projection of revenues and expenditures based on current policies and services and then allows the addition of individual or compounded effects of various policy choices to demonstrate their impact on the Village's financial future.

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This information enables the Village Board and the community to discuss policy decisions with greater awareness of their long-term financial implications. Through this process and strategy, we can seek to achieve the balance of fiscal strength, accountability, and results that the community values.

### STRATEGIC GOALS

The Plan is aligned with the strategic budgetary and management goals of the Village: ensure the fiscal strength of the Village Government, and achieve results that the community values. To ensure fiscal strength, we must keep an eye towards long-term sustainability, which requires this multi-year perspective.

### ELEMENTS OF THE PLAN

Elements of the Plan include:

- A review of the Village's current economic position;
- A forecast of future revenues and expenditures based both on historical trends and planned or considered policy initiatives;
- Individual policy options to be examined for their financial impact; and
- A forecast of some of the Village's major fund revenues, expenditures and fund balances.

### ECONOMIC POSITION

The Plan begins with an analysis of the Village's current and projected economic position, including its strong demographic indicators and its geographic location in proximity to the Chicagoland area, and its dependence on sales tax and income tax which are susceptible to economic stagnation. This provides context for the need to carefully consider future policy choices for their long-term financial impact.

### REVENUE AND EXPENDITURE FORECAST

The Plan provides a five-year forecast of revenues and expenditures based on economic analysis, recent historical spending trends, and planned or anticipated future expenditure changes. The Financial Analysis uses real data to create a dynamic forecasting model which includes information on Village personnel costs, the Capital Improvement Program, and other cost drivers to make a better forecast. The ability to highlight revenues and expenditures for multiple years is an invaluable planning tool.

### INDIVIDUAL POLICY ANALYSIS

Specific policy options are communicated clearly and illustrate the long-term revenue or expenditure outcomes of certain actions in numerical as well as narrative form. The use of

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multiple scenarios is a common trait of long-term financial planning. The goal of the forecast is to provide decision makers with clear and concise information from which to form an opinion or actively pursue a course of action.

### FINANCIAL BALANCE ANALYSIS

Another initiative is the task of analyzing the balances of Village funds. Through this analysis, we evaluate the strength of the Village's General Fund and other special revenue funds, and their ability to maintain adequate reserves.

#### Going Forward

The Plan is intended to assist Village Board to allocate currently constrained resources to provide services and results that are more in line with the community's expectations while achieving long-term financial balance and accountability. The Plan can assist by providing the tool for evaluating the fiscal implications of policy decisions and the process for publicly deliberating and making those choices. Through its development, we will communicate the Village's financial challenges, better understand the trade-offs necessary to achieve financial balance, and assist in making financially sustainable decisions in the budget process.

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## ECONOMIC POSITION

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### Orland Park's Strengths

Orland Park is a premier community located 30 miles southwest of Chicago's Loop and is the commercial hub of the Chicago south suburban region. Orland Park continues its wave of growth and prosperity from a historic, rural community to a dynamic corporate and commercial center with a residential population of nearly 60,000.

Orland Park is home to approximately 3,000 businesses and ranks in the top five of all Chicagoland suburbs for overall retail sales. The Village boasts over 12 million square feet of commercial space that supports a trade area population of 850,000+.

As the chart below indicates, the Village's population has grown steadily for the last hundred years. Orland Park has experienced significant population growth since 1990, making it one of the largest suburbs in northern Illinois.

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### Orland Park Population

Year	Population	% Change
1900	366	--
1910	369	0.8%
1920	343	-7.0%
1930	571	66.5%
1940	631	10.5%
1950	788	24.9%
1960	2,592	228.9%
1970	6,391	146.6%
1980	23,045	260.6%
1990	35,720	55.0%
2000	51,077	43.0%
2010	56,767	11.1%
2020	58,703	3.4%

Fully built-out, it is estimated that the Village's population can exceed 72,000.

On many statistical measures, the Village fares well compared to the rest of the state and country. The Village's average household income is approximately 29.7% above the national average and approximately 23.3% above the State average. The Village also has a very low unemployment rate and a high percentage of its residents with a college degree.

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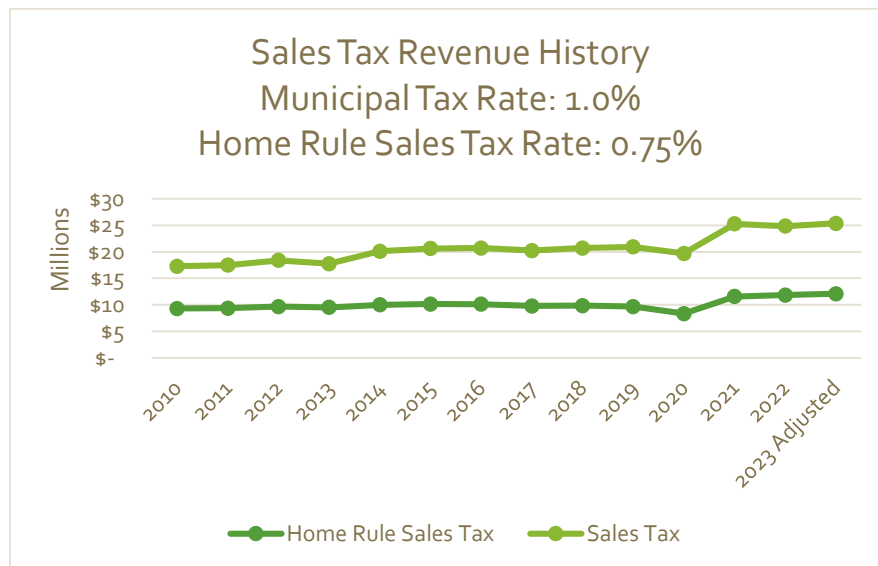
### Orland Park Comparative Statistics

	Orland Park	Illinois	United States
Per capita income in past 12 months (in 2021 dollars), 2017-2021	\$45,338	\$39,571	\$37,638
Median household income (in 2021 dollars), 2017-2021	\$89,491	\$72,563	\$69,021
Unemployment Rate (February 2023)	3.3%	4.5%	3.5%
Median Value of Owner-Occupied Housing Units, 2017-2021	\$296,600	\$212,600	\$244,900
Persons in Poverty, Percent, 2021	5.0%	12.1%	11.6%
Bachelor's Degree or Higher, Percent of Persons Age 25 years+, 2021	42.9%	33.4%	33.7%
Total Retail Sales Per Capita, 2017	\$37,041	\$12,942	\$15,224

### Slow Growth

On 11 March 2020, the World Health Organization characterized the spread of COVID-19 as a pandemic. Since that time, the Village’s recovery, similar to many municipalities throughout the United States, has been irregular. One of the best proxies for economic activity in the Village is the revenue collections from sales tax. Sales tax on general merchandise in the Village of Orland Park is 9.75%. Of the 9.75%, 1.75% is returned each month to the Village with the remainder being distributed to the State, the RTA, and the County. The chart below shows the Village’s sales tax collections, including home rule sales taxes, from 2009. The Village adopted a home rule sales tax in fiscal year 2002.

History of Sales and Home Rule Sales Tax Revenue





As of 2021, state law began requiring many internet-based merchants to report sales tax, which accounts for a portion of the increases seen that year. Even with that increase, total sales tax revenue from 2017 to 2023 is \$9.8M less than if revenue had grown at the CPI rate.

## Conclusion

The Village's economy has many strengths, including high per capita income, and low unemployment. Orland Park remains a very desirable place to live and work. However, the Village's fiscal position depends on a robust, growing economy, which is challenging in the current inflationary environment, and makes spending at the current projected levels unsustainable without revenue growth. Current projections are less than 3% growth in operating and capital expenditures. The Financial Analysis demonstrates the impact on the Village's finances in the current environment.

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## REVENUE AND EXPENDITURE FORECAST

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The Plan presents a forecast model which combines projections of future revenues and expenditures based on historical analysis and economic indicators with planned or expected changes such as the planned Capital Improvement Program (CIP) out-year funding.

There are a considerable number of inputs and assumptions that comprise the five-year forecast, but there are six primary drivers of the Village's future surpluses or shortfalls. On the revenue side, these are slow growth in sales tax revenue, minimizing the use of fund reserves, and potential new revenue sources. On the expenditure side, these are ongoing operating costs, capital projects funding, and the personnel costs associated with delivering Village services. The following are the results of the baseline projection based on the forecast model.

### The Baseline Forecast

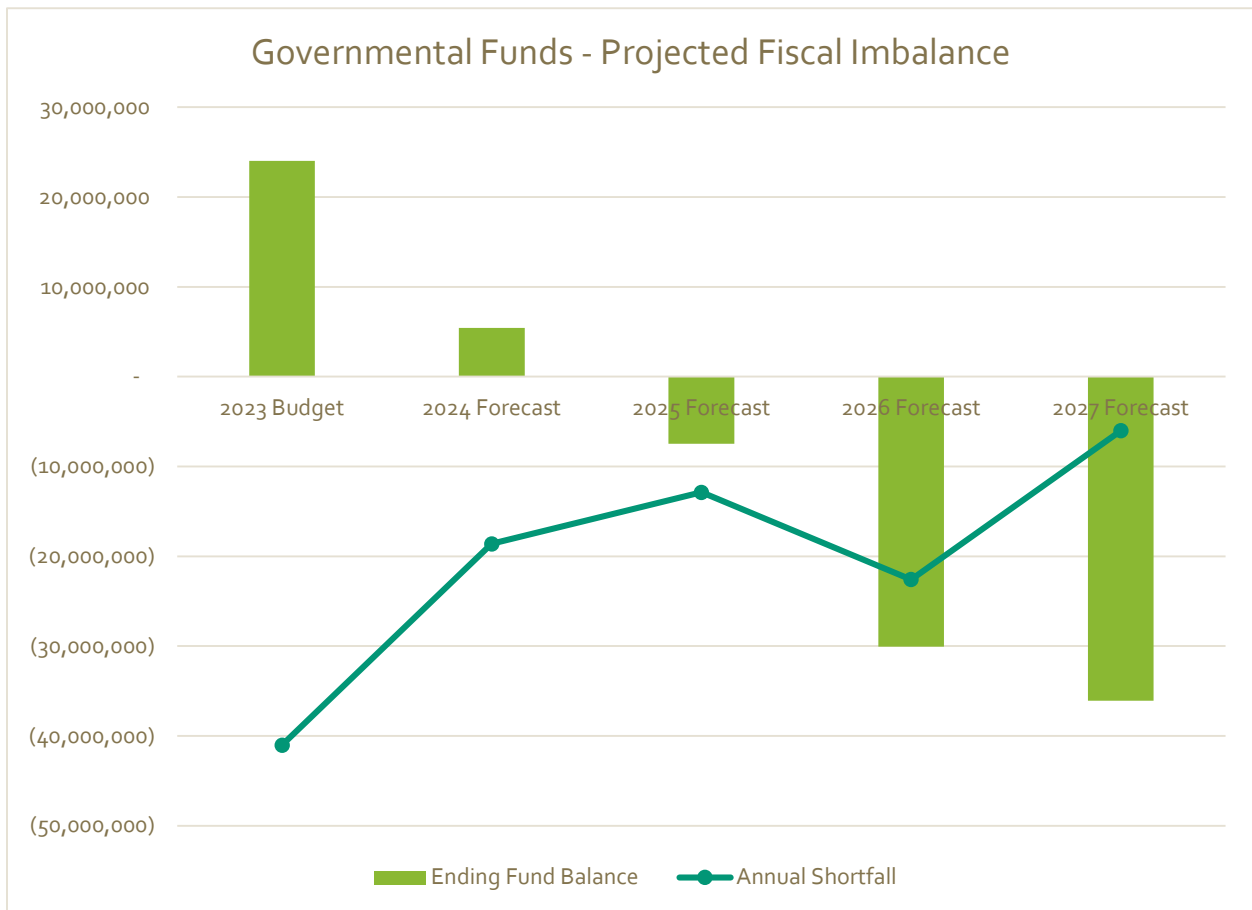
Over the next five years, the Village's revenues and expenditures are forecasted to be structurally out of balance. The Village's revenues are not expected to keep up with the cost of current service and capital expenditures, resulting in a fiscal imbalance.

The Plan demonstrates that if revenues maintain their recent trajectory, development continues at its normal pace over the next five years, and the Village continues to fund its operations and the CIP as planned, then revenues will not be able to cover the cost of expenditures without increases in other taxes and fees. The chart below shows the annual and cumulative shortfall over five years, with no adjustment to revenues.

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### Annual and Cumulative Shortfall



The Village is required to adopt a balanced budget annually, so none of the shortfalls projected for the out-years would actually occur. The shortfalls would be eliminated through a combination of expenditure reductions, revenue increases (through increased taxes or fees), or a combination of the two. If the projected gap were to be addressed solely through the use of real estate taxes, the Village’s property tax on a \$200,000 home would increase approximately \$355.99 (\$298.27 to \$654.26) per year for tax years 2023 through 2027 to make up the \$107 million difference in 2024 - 2027.

### The Model’s Forecasts

Forecasting is not a precise science. Despite this uncertainty, forecasting is a useful tool for identifying potential problems and the need for future action. The forecasts in this document are a baseline using past trends, current policies, and assumptions about future conditions based on reasonable expectations. We have not attempted to project significant future events such as recessions, oil embargos, or natural disasters.



The principal assumptions for the Financial Analysis involve the rates for general inflation, "personnel inflation" (direct personnel costs as well as costs of fringe benefits and training), the rate of growth in sales tax, and the rate of growth in non-sales tax revenue. Detailed below is information regarding the assumptions included in the Plan.

### Key Revenue and Expense Assumptions

Revenue Assumptions				
Revenue Source	Description	Historical Pattern	Projected 2023-2027	Comments
Sales Tax	The current sales tax rate for general merchandise is 9.75 percent of purchase price. Of this rate, 1% is distributed to the Village	After particularly strong sales tax performance in 2020 and 2021, the Village experienced flat sales tax revenue in 2022.	2.0% increase per year	Based on recent history.
Home Rule Sales Tax	The Village receives a .75% Home Rule Sales Tax on retail purchases, excluding food, pharmaceuticals and titled goods	Revenues were strong in 2020 and 2021, and have seen a slight decline in 2022.	Additional 0.5% Home Rule Sales Tax and 2.0% increase per year thereafter	Includes an increase in rate, effective January 1, 2024.
Use Tax	The use tax rate is 6.25% on purchases of general merchandise and 1% on qualifying food, drugs and medical appliances.	Use Tax recently declined due to changes in internet sales tax. Otherwise, Use Tax continues to remain generally consistent.	2.0% increase	\$39.00 per capita (2023) to \$42.21 per capital (2027)
Income Tax	Of the revenues collected by the state, one-tenth is distributed to counties and municipalities based on population.	The projection of State Income Tax revenue is based on information provided by the Illinois Municipal League.	2.0% increase	Based IML projections, with 2% increases in future years. The State reduced this funding in 2011, has not restored the funding, and may even decrease further.
Investment Income	Income earned on Village investments	Illinois Public Investment Act limits municipal investment opportunities	\$300,000 per year, Village-wide	The Village has a 2 year ladder portfolio of general assets, plus a favorable investment rate environment support long term investment income.
Licenses, Fees, and Other Income	Includes building permits, charges for services, hotel tax, auto rental tax, franchise fees, replacement tax, and local use tax.	Selected licenses, fees and other revenues are expected to increase modestly with some categories showing no growth.	Generally projected flat	License and permit activity is based on activity. Current permit pricing may be reviewed for future changes.
Motor Fuel Sales Tax	Motor Fuel Tax is generated by a gas tax on the purchase of motor fuel (\$0.19/gallon or \$0.215/gallon for diesel). There is also a \$0.03/gallon tax imposed on motor fuel retailers.	Motor Fuel Tax revenue was higher in recent years due to supplemental state distributions.	0% increase	No increase projected to be conservative. In the long term, electric vehicles could represent a threat to this revenue stream.



Revenue Assumptions				
Revenue Source	Description	Historical Pattern	Projected 2023-2027	Comments
Telecommunications Tax	Tax on "land line" telephone service	Tax revenue continues significant declines	\$5,000 decreases each year, from \$120,000 to \$100,000 in 2027	The Telecommunication tax is expected to continue its decline and people suspend their land lines.
Recreation and Park Charges for Services	Recreation and Park fees	Fee revenue have increased consistently.	0% increase	Many summer events are weather dependent operation.
Property tax EAV growth	Property tax base growth includes inflationary increases and property annexations.	For the past several years, the Village is experiencing growth in EAV.	No change on the Village's overall levy	The tax levy is planned to be reduced to \$13.425M and remain flat.

Expense Assumptions				
Category	Description	Historical Pattern	Projected 2023-2027	Comments
Personnel	Since the Village is a service provider, the cost of Personnel (salaries and benefits) is generally the single largest category of expense.	Several full time positions have been reduced over the past several years. Positions have been outsourced (where appropriate) or eliminated as needed	3.2% annual increases	Based on contractual obligations.
Contractual Services - Materials and Supplies	The cost of services, commodities, and equipment (Operating Expenses and Capital Outlay) are driven by inflation.	Many costs will track closely with the Consumer Price Index (CPI), but items such as fuel, chemicals, and construction materials often exceed that pace.	Overall projecting 0% increase per year as the model excludes inflation increases for revenues and expenditures	Based on recent history.

### Reason for Gap between Revenues and Expenditures

The following graph depicts the trajectory of revenues and expenditures, without new revenue or service or capital project cuts, under the Model's Assumptions.







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Licenses	1,786,850	921,850	1,786,850	921,850	1,786,850	0.0%
Permits	621,000	621,000	621,000	621,000	621,000	0.0%
Inspections	811,910	811,910	811,910	811,910	811,910	0.0%
<b>Total Licenses &amp; Permits</b>	<b>3,219,760</b>	<b>2,354,760</b>	<b>3,219,760</b>	<b>2,354,760</b>	<b>3,219,760</b>	<b>0.0%</b>
<hr/>						
Fines & Forfeitures	950,000	950,000	950,000	950,000	950,000	0.0%
Contributions	137,360	137,360	137,360	137,360	137,360	0.0%
<b>Total Fines &amp; Contributions</b>	<b>1,087,360</b>	<b>1,087,360</b>	<b>1,087,360</b>	<b>1,087,360</b>	<b>1,087,360</b>	<b>0.0%</b>
<hr/>						
<b>Investment Income</b>	300,000	300,000	300,000	300,000	300,000	0.0%
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Fees By Agreement	395,000	395,000	395,000	395,000	395,000	0.0%
Parking Permits	57,000	57,000	57,000	57,000	57,000	0.0%
Misc Fees For Srvcs	145,577	145,577	145,577	145,577	145,577	0.0%
Fees For Service	987,770	987,770	987,770	987,770	987,770	0.0%
Rental Fees	1,997,694	2,011,530	2,025,781	2,040,459	2,055,578	0.7%
Asset Transactions	100,000	100,000	100,000	100,000	100,000	0.0%
Misc Revenue	28,250	28,250	28,250	28,250	28,250	0.0%
Reimbursements	211,550	211,550	211,550	211,550	211,550	0.0%
<b>Total Misc. Rev.</b>	<b>3,922,841</b>	<b>3,936,677</b>	<b>3,950,928</b>	<b>3,965,606</b>	<b>3,980,725</b>	<b>0.4%</b>
<hr/>						
<b>Total Operating Income</b>	<b>83,318,127</b>	<b>82,585,037</b>	<b>84,523,010</b>	<b>84,760,023</b>	<b>86,751,721</b>	<b>1.0%</b>
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Grants	6,712,067	2,280,352	3,871,671	6,156,917	2,356,917	-23.0%
Other Fin Sources	7,900,000	7,130,000	7,300,000	-	-	
Non Operating Income	14,612,067	9,410,352	11,171,671	6,156,917	2,356,917	-36.6%
<b>Total Income</b>	<b>97,930,194</b>	<b>91,995,389</b>	<b>95,694,681</b>	<b>90,916,940</b>	<b>89,108,638</b>	<b>-2.3%</b>

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<b>Expenditures</b>	<b>2023 Budget</b>	<b>2024 Forecast</b>	<b>2025 Forecast</b>	<b>2026 Forecast</b>	<b>2027 Forecast</b>	<b>Annual Growth Rate</b>
Personnel Services	46,780,565	47,970,380	50,337,690	52,032,780	53,182,455	3.3%
Employee Other	1,226,319	1,173,243	1,175,660	1,173,970	1,175,693	-1.0%
<b>Total Personnel</b>	<b>48,006,884</b>	<b>49,143,623</b>	<b>51,513,350</b>	<b>53,206,750</b>	<b>54,358,148</b>	<b>3.2%</b>
Professional Svcs	3,227,782	3,113,170	3,006,613	3,002,075	2,977,758	-2.0%
Purchased Services	4,100,987	4,052,149	4,145,040	4,151,307	4,269,834	1.0%
Recreation Programs	645,195	645,195	645,195	645,195	645,195	0.0%
Insurance Other	18,015	18,015	18,015	18,015	18,015	0.0%
Insurance Premium	1,324,470	1,324,470	1,324,470	1,324,470	1,324,470	0.0%
<b>Total Professional Srvcs.</b>	<b>9,316,450</b>	<b>9,152,999</b>	<b>9,139,333</b>	<b>9,141,062</b>	<b>9,235,273</b>	<b>-0.2%</b>
Spls-Repair & Maint	1,279,400	1,245,550	1,245,705	1,245,864	1,246,028	-0.7%
Supplies -Operations	3,503,243	3,463,866	3,510,600	3,558,736	3,608,315	0.7%
Utilities	1,936,686	1,948,367	1,999,391	2,013,598	2,067,825	1.7%
Supplies - General	2,299,769	1,997,838	2,015,422	1,999,022	2,025,114	-3.1%
Repair & Maintenance	4,696,757	5,131,913	4,959,499	5,084,998	4,886,963	1.0%
Rent	233,198	233,198	233,198	233,198	233,198	0.0%
Miscellaneous Exp	1,454,604	1,812,216	1,545,973	1,499,880	1,548,943	1.6%
<b>Total Supplies</b>	<b>15,403,656</b>	<b>15,832,948</b>	<b>15,509,787</b>	<b>15,635,295</b>	<b>15,616,386</b>	<b>0.3%</b>
Large Non Capital Capital Outlay	2,355,000 63,875,284	1,985,000 34,497,823	740,000 31,669,823	660,000 34,862,523	985,000 14,934,823	-19.6% -30.5%
<b>Total Capital</b>	<b>66,230,284</b>	<b>36,482,823</b>	<b>32,409,823</b>	<b>35,522,523</b>	<b>15,919,823</b>	<b>-30.0%</b>
Debt Service	5,317,985	4,710,297	4,126,346	4,088,188	4,504,445	-4.1%
Other Financing Uses	657,375	502,375	502,375	502,375	502,375	-6.5%
<b>Total Debt &amp; Other</b>	<b>5,975,360</b>	<b>5,212,672</b>	<b>4,628,721</b>	<b>4,590,563</b>	<b>5,006,820</b>	<b>-4.3%</b>
<b>Total Expenditures</b>	<b>144,932,634</b>	<b>115,825,064</b>	<b>113,201,014</b>	<b>118,096,192</b>	<b>100,136,450</b>	<b>-8.8%</b>
<b>Annual Net</b>	<b>(47,002,440)</b>	<b>(23,829,675)</b>	<b>(17,506,333)</b>	<b>(27,179,253)</b>	<b>(11,027,812)</b>	



The primary reason for the gap between planned expenditures and anticipated revenues is due to the inability to continue to utilize cash reserves (fund balance) to fund capital projects and purchases.

Summary of Available Fund Balances (General Fund and Insurance Reserves Fund)

	2023 Budget	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast
<b>General &amp; Recreation Fund Balance</b>					
Estimated Budgetary Fund Balance Available	65,058,666	18,056,226	(5,773,449)	(23,279,782)	(50,459,035)
Net Governmental Activity	(47,002,440)	(23,829,675)	(17,506,333)	(27,179,253)	(11,027,812)
Ending Budgetary Fund Balance	18,056,226	(5,773,449)	(23,279,782)	(50,459,035)	(61,486,847)
<b>Operating Expenditures</b>					
General Fund	68,233,897	63,600,810	64,134,456	64,966,799	66,245,186
Recreation Fund	14,844,275	15,191,015	15,342,935	15,626,355	15,922,105
Total Operating Expenditures	83,078,172	78,791,825	79,477,391	80,593,154	82,167,291
Available Fund Balance as a % of Operating Expenditures	21.7%	-7.3%	-29.3%	-62.6%	-74.8%
20% Operating Expenditures Shortfall	16,615,634	(21,531,814)	(39,175,260)	(66,577,666)	(77,920,305)

As is illustrated in this figure, without new revenue or service or capital project cuts, available General Fund balance drops to -7.3% in 2024, below the minimum threshold set by Village policy, and is -74.8% by 2027.

The gap between planned expenditures from the General Fund and anticipated future revenues illustrates the need to identify additional revenues to fund core Village services and planned capital purchases and projects.

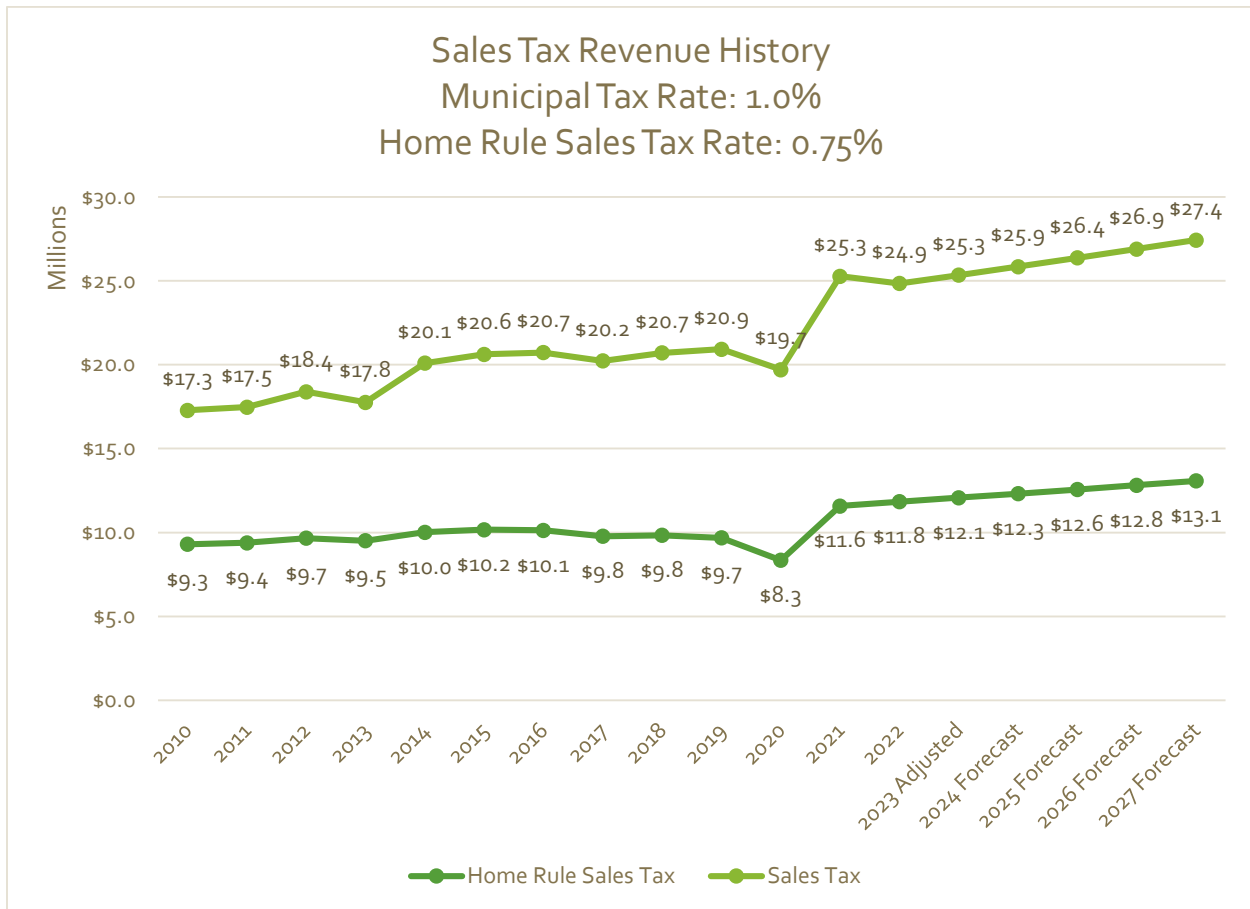


### SALES TAX

Since 1935, the State of Illinois has collected a retailer’s occupation tax (sales tax). Sales tax on general merchandise in the Village of Orland Park is 9.757.0%. Of the 9.757.0%, 1.75% is returned each month to the Village with the remainder being distributed to the State, the RTA, and the County. For the 2023 fiscal year, combined sales tax accounted for approximately 38% of the Governmental Fund Budgeted Revenues (Sales Tax makes up 44% of the General Fund).

The Village experienced a decline in sales tax revenue following the onset of the Great Recession. Since that time, sales tax revenue slowly improved, only to be negatively impacted during the pandemic. Prior to the recession, the Village did experience revenue growth, especially during the 1990’s. The 1990’s were distinguished by a rapid growth in population area-wide, a general upward trend in family income, and generally good economic conditions. This period was effected by a leveling off of retail and commercial development in Orland Park.

#### History of Sales and Home Rule Sales Tax Revenue





## PROJECTIONS AND ASSUMPTIONS

Future sales tax collections will be affected in the Village primarily by the following:

- The continued presence of existing auto dealerships;
- The retention/addition of other commercial enterprises;
- The addition of new single family homes;
- The household income of existing and new Orland Park residents;
- The Village’s continued commitment to economic development within the Village
- Local economic conditions.

In order to project future sales tax revenues, several assumptions must be made. Key variables include economic conditions, commercial competition, Orland Park commercial growth, and disposable household income. Projections for FY 2023 indicate sales tax revenue will increase approximately 2.0% from the previous year.

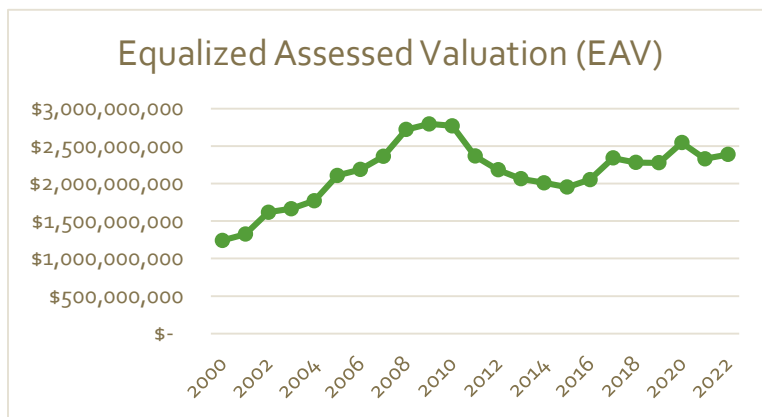
## HOME RULE SALES TAX

The Home Rule Sales Tax was adopted with proceeds to be earmarked for specific purposes. The revenue generated by the Home Rule Sales Tax provides funding for capital improvement projects including the repayment of debt on major construction projects and are used to enhance the Village’s street resurfacing program.

## PROPERTY TAX

A review of the Village’s equalized assessed valuation (EAV) over the period from 2000-2021 shows a substantial increase in the tax base until the start of the Great Recession. As shown in the chart below, the loss of property value following the Great Recession significantly impacted the EAV. EAV growth returned in 2017 and 2020, but has not returned to the growth rates seen from 2000 to 2008.

Village of Orland Park EAV History





Despite the decreases in the EAV, the Village remained committed to maintaining a low property tax rate. Approximately only 6.3% of the property tax bill is attributable to municipal services provided by the Village of Orland Park.

Percentage of Property Tax Bill Attributable to the Village of Orland Park



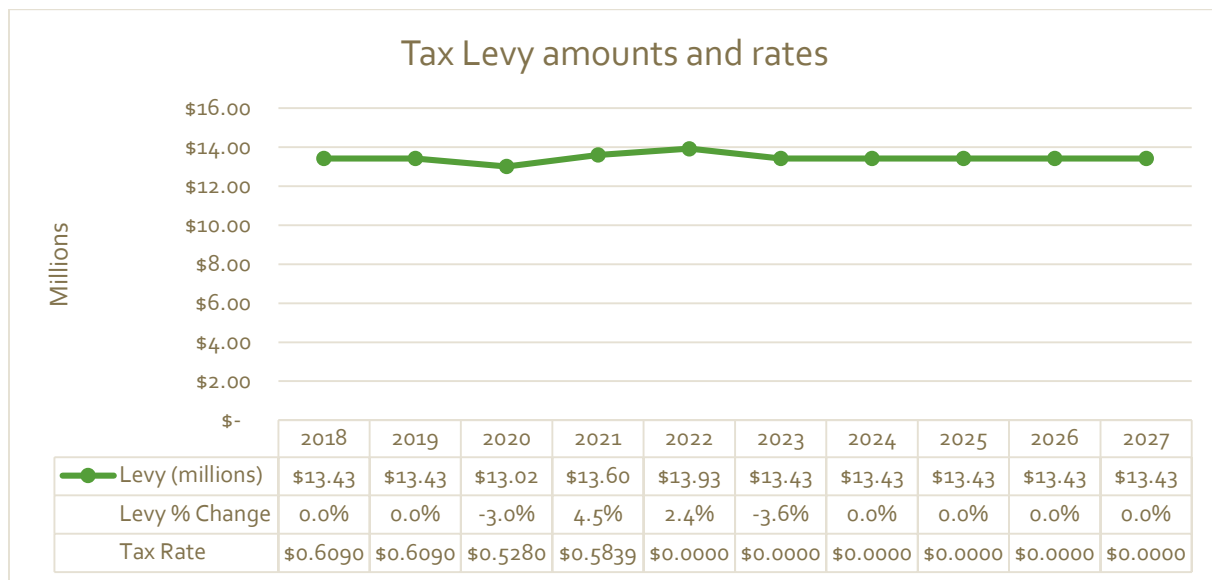
PROJECTIONS AND ASSUMPTIONS

For tax years 2018 through 2021, the EAV changed by -2.6%, -0.2%, 11.8%, and -8.5% respectively. The property tax rate will decrease in future years with the recommended property tax decrease and increase in development. This would be consistent with the Village’s practice of minimal rate fluctuations and to ensure that new development will support additional costs necessitated by their presence in the community.

The Village is committed to maintaining a low property tax rate. After two years of levys that were calculated to capture EAV growth, the Village will decrease the property tax levy to pre-pandemic levels.



### Projected Property Tax Levy



The revenue generated from the Village’s portion of a property tax bill is almost exclusively used to make the Village’s state mandated pension contributions. The above chart includes anticipated increases in the Village’s pension contributions.

### INCOME TAX

The Illinois income tax became effective on August 1, 1969. The tax is levied on the income of individuals, fiduciaries, and corporations. The individual income tax is based on the federal adjusted gross income of the taxpayer, minus exemptions per taxpayer, spouse, and each dependent. Fiduciary income tax is based on income from trusts and estates. Corporate income tax is based on the federal taxable income, with modifications.

In 2017, the State of Illinois General Assembly increased the income tax rate for individuals to 4.95% from 3.75%, and increased the income tax rate for corporations to 7.0% from 5.25%. Amounts distributed to cities and counties are based on their population in proportion to the total state population. When the General Assembly approved the income tax increase, they did not increase the portion shared with municipalities. As a matter of fact, the General Assembly reduced other local government revenue sources.

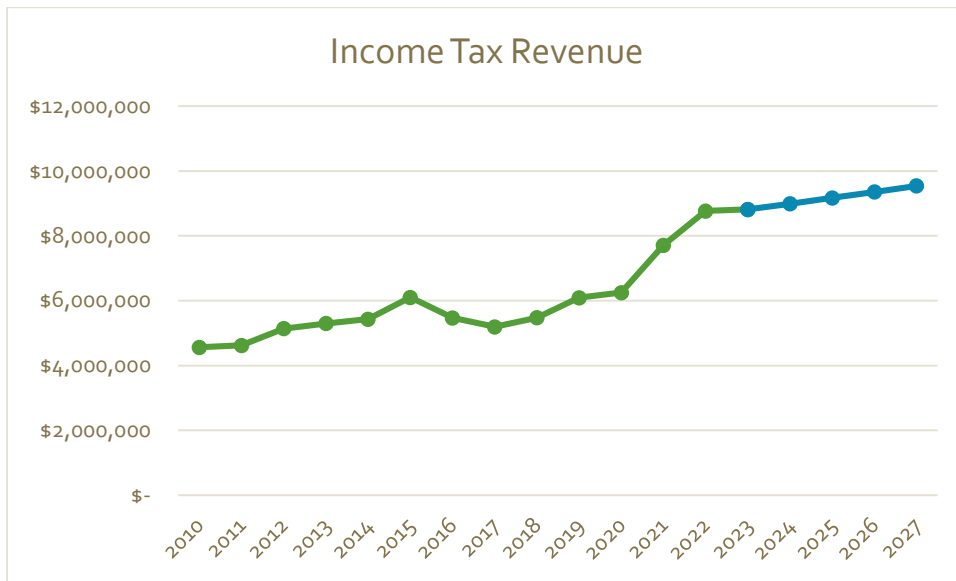
### PROJECTIONS AND ASSUMPTIONS

The projection of State Income Tax revenue is based on information provided by the Illinois Municipal League. Fiscal year 2023 receipts of Receipts of Income Tax are estimated by the Illinois Municipal League (IML) to equal \$151 per capita.





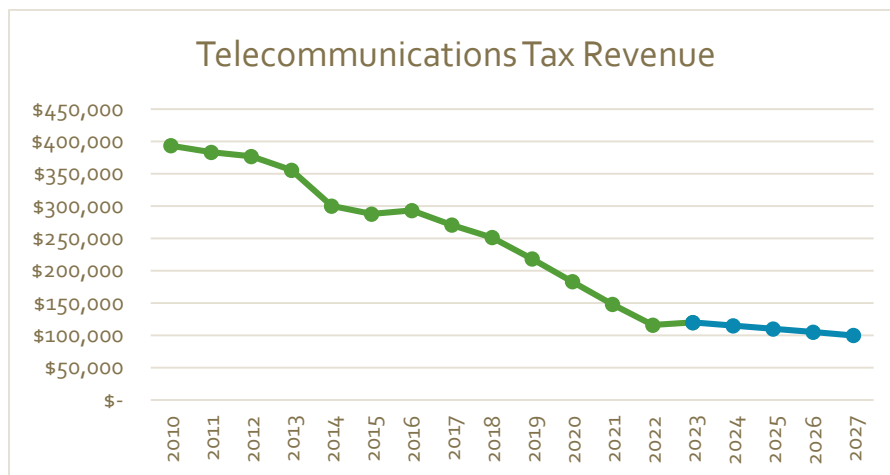
### Income Tax Revenue



### LICENSES, FEES AND OTHER

Selected licenses, fees and other revenues are expected to increase modestly with some categories showing no growth. Specifically, the Telecommunication Tax is expected to continue its decline. As technology advances, consumers are relying less on land lines for communications. Individuals and businesses alike are opting for comprehensive data plans that include e-mail and voice-over-internet protocols. This new technology results in lowering Telecommunications Tax receipts available to local governments as these data plans are exempt from taxation.

### Telecommunication Tax Revenue





## INTEREST

The amount of revenue to be realized through interest earnings is a function of interest rates, the investment portfolio, and timing of revenues and expenditures. Because investment of public funds is limited by law to low risk instruments, potential investment earnings is necessarily reduced.

### PROJECTION AND ASSUMPTIONS

Revenues from interest earnings are affected by balances available for investment and interest rates. In the projections, it is assumed that the Village will earn approximately 1.5% on its investments. The Village currently has a two year laddered portfolio of \$48M that is generating over 4%. These returns calculate to about \$2M, which would far exceed the projected \$300,000 in annual investment income that is included in the projections.

## SALARIES

For the purposes of this report, personnel inflation is forecast between 3.0%-4.6% based on contractual obligations. The Village has six (6) bargaining units which account for 72.16% of total full-time equivalents (FTE) employees. These units represent clerical, inspectors, public works, and police employees.

Full-time Equivalent Employees

	FTE Employees	Percentage Total of FTE
AFSCME UNION	67	24.54%
DCC UNION	4	1.47%
IBEW UNION	6	2.20%
IUOE UNION	21	7.69%
MAP UNION	84	30.77%
OPPSA UNION	15	5.49%
<b>TOTAL UNION EMPLOYEES</b>	<b>197</b>	<b>72.16%</b>
<b>NON-UNION</b>	<b>76</b>	<b>27.84%</b>
<b>TOTAL FTE EMPLOYEES</b>	<b>273</b>	<b>100%</b>

The union contracts also include merit or step increases for employees not at the top of their pay schedule.



## CONCLUSION

Under these set of assumptions, over the next five years, the Village's revenues and expenditures are forecasted to be structurally out of balance. The Village's revenues are not expected to keep up with the cost of current service expenditures, including capital replacement, resulting in a fiscal imbalance. The structural imbalance will decrease if either the rate of growth in revenues increases, or the rate of growth in expenditures decreases, or some combination of the two.

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## Capital Improvement Plan (CIP)

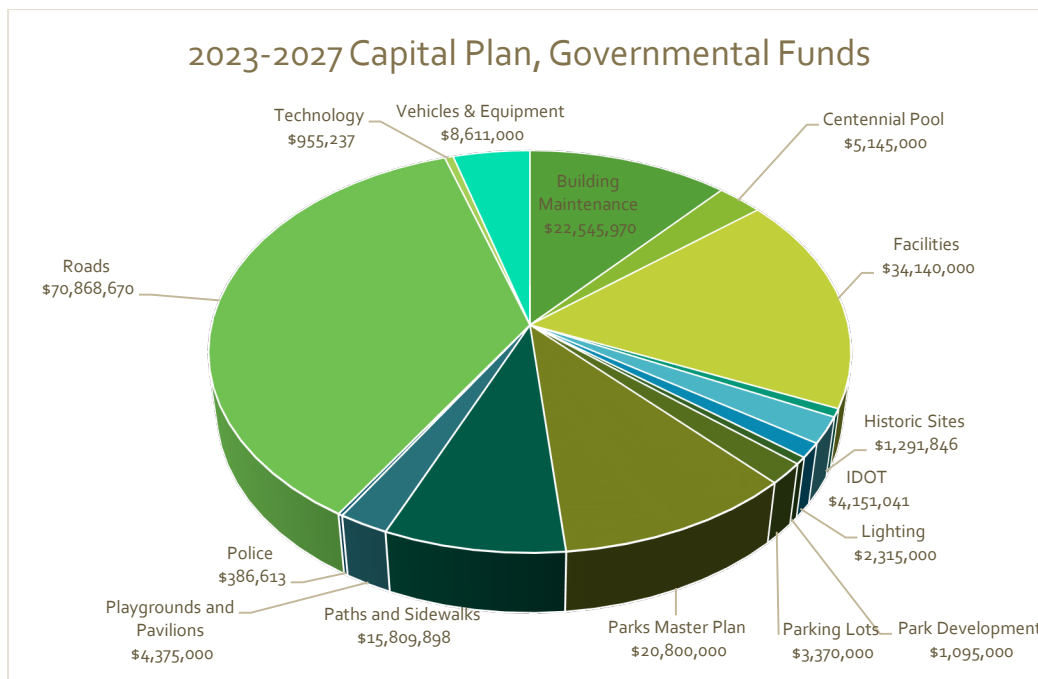
Each year as part of the annual budget process, Village staff provides both an operating budget as well as a capital improvement plan. As part of this Five-Year Financial Plan, a five-year Capital Improvement Plan (CIP) was also created. The CIP is different than the operating budget, as it is a five-year plan. The CIP provides information regarding planned capital infrastructure improvements. The CIP includes both the capital projects that the Village intends to pursue and a plan for the anticipated levels of financing needed to fund these capital projects over the five-year period.

The adoption of the five-year CIP is neither a firm commitment to a particular project nor a limitation to a particular cost. As a basic tool for prioritizing and scheduling anticipated capital projects and capital financing, the CIP is a key element in planning and managing future capital projects.

For the Five-Year Financial Plan, the focus on the CIP will relate to the impact of decisions which directly impact the General Fund. These direct impacts include: the recurring General Fund Cash Capital transfer, debt service paid on previously issued and planned debt issuance.

The current five-year CIP totals \$197,725,774 million and represents capital investments in the areas shown below.

Five Year Capital Improvement Plan





## Use of Debt to Finance CIP

A summary of all current Governmental Village debt service can be found in the chart below.

### Governmental Debt

Series	Description	Funding Source	2022	2023		
			Ending	Additions	Pay Downs	Ending
<b>2021A*</b>	Bonds were issued for current capital projects, to refund the 2012A Bonds (which were originally issued for the construction of the Police Station), and refunding outstanding lines of credit that were used for previous capital projects.	Property Taxes	25,780,000		975,000	24,805,000
<b>2021B</b>	Bonds were issued to partially refund the Village's outstanding General Obligation Bonds, Series 2013A. The original 2013A bonds were issued in relation to the mixed use development in the Main Street Triangle TIF.	TIF revenues	8,050,000		260,000	7,790,000
<b>2021C</b>	Bonds were issued to refund the Village's outstanding General Obligation Bonds, Series 2013C. The original 2013C bonds were issued for land acquisition and infrastructure improvements within the Village's Main Street Triangle TIF district.	TIF revenues	4,480,000		255,000	4,225,000
<b>2022</b>	Bonds were issued for current capital projects, including roads, land acquisition, and facility improvements.	Property Taxes	11,520,000		200,000	11,320,000
<b>2022A*</b>	Bonds were issued for Parks Master Plan projects.	Property Taxes	11,855,000		-	11,855,000
<b>Total Bonds</b>			<b>61,685,000</b>	<b>-</b>	<b>1,690,000</b>	<b>59,995,000</b>
<b>Term Loans</b>						
Road Reconstruction	Road program prior to 2017		2,518,653		1,037,285	1,481,368
<b>ST Other debt</b>			<b>2,518,653</b>	<b>-</b>	<b>1,037,285</b>	<b>1,481,368</b>
<b>GG Total</b>			<b>64,203,653</b>	<b>-</b>	<b>2,727,285</b>	<b>61,476,368</b>

\*These bonds are split between Governmental Funds and Water & Sewer Fund. Only the Governmental portion is reported here.



The proposed new debt as part of the Five Year Management Plan includes borrowing previously planned for, plus additional bonding in order to fund the capital program.

2023 (previously included in the borrowing plan)	\$	7,900,000
2024 (previously included in the borrowing plan)	\$	6,000,000
2024 (bonds paid with new revenue)	\$	10,000,000
2025 (bonds paid with new revenue)	\$	15,000,000
2026 (bonds paid with new revenue)	\$	10,000,000
2027 (bonds paid with new revenue)	\$	11,000,000



## RETIREMENT PLANS

The next largest personnel expense other than salaries is retirement benefits. There are several different categories of retirement plans, including a plan for non-public safety employees (IMRF), and a separate plan for sworn Police employees. Retirement benefit costs range from 21.84% to 42.99% of the costs of salaries.

IMRF Employers:	
- Medicare	1.45%
- Social Security	6.20%
- IMRF	<u>14.19%</u>
	21.84%

Police Pension Employers:	
- Medicare	1.45%
- Pension	<u>41.54%</u>
	42.99%

## Pensions

There are two pension funds in the Village.

- Orland Park Police Pension Fund - functions for the benefit of the Village’s sworn police employees and is governed by a five-member pension board consisting of two members appointed by the Mayor, one elected pension beneficiary and two elected police personnel. The most recent funding ratio for this Fund is 73.97%.
- Illinois Municipal Retirement Fund (IMRF) which was established by the Illinois State Legislature in 1939 and functions for the benefit of eligible Village municipal employees not covered under either of the two public safety pension funds. Members, employers, and annuitants elect eight trustees who govern IMRF. The most recent funding ratio for this Fund is 99.66%.

The revenue that is used to pay retirement benefits comes from three sources: 1) Investment income, 2) Member contributions, and 3) Employer contributions. Employer contributions in the Village are funded entirely from property tax revenue.

### Role of Actuary

Each year, an independent actuary calculates employer contribution rates as described in the Illinois Pension Code. To determine the cost of the pension, the actuary needs four types of information:



- Member demographic information
- Actuarial assumptions
- Employer information
- A method for distributing the costs

This data is combined mathematically to determine how much each employer must contribute each year. The contribution recommendations are required per State Statute (40 ILCS 5/3-125).

With regard to actuarial assumptions, mortality tables play an important role. A mortality table, also known as a "life table," an "actuarial table" or a "morbidity table" is a table that shows the rate of deaths occurring in a defined population during a selected time interval. Statistics included in the mortality table show the probability a person's death before their next birthday, based on their age.

Actuaries use mortality tables provided by the Society of Actuaries' (SOA's) which is an independent nonprofit organization. By 2041, State Statute mandates that pensions should be funded to at least 90%.

Another important input used by actuaries is the investment rate of return. Because of increased stock market values and other asset prices over the last several years, Village contributions toward the pension funds actually decreased for tax year 2022 after a 2% increase the prior year. However, fluctuations in the stock market do occur. Smaller gains in investment returns means increased employee contribution demands.

### Pension Boards

The formal tax levy recommendation of the police pension board is one of two required reports that the pension fund board must provide to the municipality before the tax levy can be approved and filed.

Public Act 95-950 requires that the public safety pension boards also approve and provide the municipality with a Municipal Compliance Report. House Bill 5088 (Public Act 95-950) requires the Police Pension Fund Board to certify to the Village Board the condition of the Pension Fund at the end of the completed fiscal year. Compliance Reports cannot be completed until the Village's Annual Comprehensive Financial Report (ACFR) is approved since most of the information found in the Municipal Compliance Report comes from the ACFR.

The employer contribution for IMRF is similar to public safety pension funds in that it also must undergo an actuarial review. After the review, the IMRF Board approves a member contribution rate for each participating organization.

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### Required Contributions

State Statute spells out an enforcement mechanism for required municipal contributions to the pension funds. P.A. 96-1495, which was signed into law on December 30, 2010, enacted a number of changes to the Illinois Pension Code including an enforcement mechanism to insure employer contributions. New subsection (b-5) of Section 4-118 and new subsection (c) of Section 3-125 of the Illinois Pension Code outline the funding enforcement mechanism which began in fiscal year 2016. They mirror a similar process under Section 7-172.1(a) of the Illinois Pension Code, which is the funding enforcement mechanism for IMRF (40ILCS 5/7-172.1(a)).

If a municipality fails to transmit the pension fund contributions required of it for more than 90 days after the payment is due, the fund may certify to the State Comptroller the amounts of the delinquent payments, after giving notice to the municipality. The State Comptroller must deduct and deposit into the pension fund the certified amounts or a portion of those amounts from the "grants" of State funds to the municipality (40 ILCS 5/4-118(b-5) and 3-125(c)).

The five-year annual average change for the Village's pension fund contributions has been 3.845%

	Fiscal Year 2017	Fiscal Year 2022	5 Year Avg % Change per Year
Employer's Contribution:			
Police Pension	\$3,189,168	\$4,856,616	11.1%
IMRF/FICA/Medicare	\$3,544,558	\$4,030,210	3.3%
Total	\$6,733,726	\$8,886,825	7.2%

In 2022, the Orland Park Police Pension Fund turned over their investments to the Illinois Police Officers Pension Investment Fund. This statewide entity is in its infancy, but may result in positive investment returns at lower administrative costs. Coupled with a 2% increase followed by a decrease in the Village's contribution over the last two years, the pension contributions appear to be moderating, so are included in the model to increase only by inflation and the number of officers in the department.

As part of the recommended new revenue sources, a property tax decrease is being proposed. Instead of a flat property tax rate, the property tax will be decreased such that eventually it would not exceed 5% of a typical resident's property tax bill. EAV increases are mainly due to new growth and increased valuations of property. Maintaining the 5% property tax with increases in EAV will be important to continue to meet the Village's mandated contribution to the pension funds.



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## POLICY DECISIONS

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Below is a separate review of individual policy options as part of the Five-Year Financial Plan. Each individual policy choice is presented with a background of the issue, an explanation of why it is relevant and pertinent to the Village's financial planning, a summary of the potential options for addressing it, and its financial implications to the Village's five-year finances.

The individual policies examined within this Plan are:

1. Fund Balance Policy
2. Capital Improvement Plan
3. Street Resurfacing Program
4. Electricity/Natural Gas tax
5. Vehicle License Fee Elimination
6. Property Tax Decrease
7. Home Rule Sales Tax Increase

These policy issues have been selected based on their immediacy and their potentially significant impact on the Village's five-year financial forecast. They all represent policy questions that are currently being examined and are expected to need to be addressed within the five-year timeframe of this plan. They are presented in the context of the impact they would have on the balance of revenues and expenditures over the next five years.

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## Policy Decision 1 - Fund Balance Policy

### OBJECTIVE

To confirm the Village's Fund Balance Policy.

### EXECUTIVE SUMMARY

The Village's Fund Balance Policy establishes a minimum level at which the projected end-of-year available fund balance should be maintained to provide financial stability, cash flow for operations, and the assurance that the Village will be able to respond to emergencies with fiscal strength. The current policy indicates that unassigned fund balance will be maintained at a target level of 20% of annual budgeted operating expenditures. The proposed policy maintains this target level. Balances in excess of 20% of annual budgeted operating expenditures would be transferred to the Capital Project Fund to support future capital projects. If the recommendations found in the Financial Analysis are accepted, the Village's estimated fund balance will be approximately 20% in the last year of the Five-Year Financial Plan.

### BACKGROUND, DISCUSSION, AND POLICY OPTIONS

Village staff has been able to submit a balanced operating budget through a mix of spending controls and the use of fund balance to pay for capital items.

As has been illustrated previously, for the past few years, the Village has used fund balance to mitigate tax increases and to support the capital improvement plan. At December 31, 2022, the Village a projected unassigned fund balance for the General Fund of 48.1%. With much needed transfers of \$18.25M to the Capital Projects Fund, it is anticipated that at fiscal year ended December 31, 2023, the unassigned fund balance will be 23.6%.

Fiscal Year ended December 31, 2016 = 48.8%  
Fiscal Year ended December 31, 2017 = 33.1%  
Fiscal Year ended December 31, 2018 = 34.4%  
Fiscal Year ended December 31, 2019 = 42.6%  
Fiscal Year ended December 31, 2020 = 49.6%  
Fiscal Year ended December 31, 2021 = 59.6%  
Fiscal Year ended December 31, 2022 = 48.1%  
Est. Fiscal Year ended December 31, 2023 = 23.6%

The continued use of unassigned fund balance to pay for capital items is not sustainable. The Village's General Fund Balance Policy establishes a minimum level at which the projected end-of-year fund balance should be maintained to provide financial stability, cash flow for operations, and the assurance that the Village will be able to respond to emergencies with fiscal

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strength. The current policy indicates that unassigned fund balance will be maintained at a target level of 20% of annual budgeted operating expenditures. The proposed policy indicates that unassigned fund balance should be incrementally increased so that it is maintained at a target level of 20% of annual budgeted operating expenditures. Balances in excess of 20% of annual budgeted operating expenditures would be transferred to the Capital Project Fund to support future capital projects.

The long term budgetary implications of the fund balance drawdowns, even after the various cost cutting measures undertaken, indicate a financial imbalance. Although the Village has been very diligent in keeping costs under control, especially personnel costs, a plan for addressing the financial imbalance was undertaken. In order to address the financial imbalance that exists between the Village's expenditures (including capital replacement) and revenues, a comprehensive five-year financial analysis has been undertaken.

### PREPARATION FOR NEXT ECONOMIC DOWNTURN

As mentioned, the Village's Fund Balance Policy establishes a minimum level of year-end fund reserves in order to provide financial stability, cash flow for operations, and the assurance that the Village will be able to respond to emergencies with fiscal strength. Because of the fund balance level at the start of the COVID-19 Pandemic, the Village was able to continue to provide the services, and capital projects, without serious disruption.

An economic cycle is the downward and upward movement of gross domestic product (GDP) around its long-term growth trend. These fluctuations typically involve shifts over time between periods of relatively rapid economic growth (expansions or booms), and periods of relative stagnation or decline (contractions or recessions). As part of responsible planning, the Village must be prepared for an eventual economic stagnation.

[A recent stress test conducted by Moody's Investors Service](#) found most states are well prepared to financially persevere through a recession. Illinois is not one of those states. Actually, the report found Illinois to be among the least prepared to handle even a moderate recession.

Without serious structural reforms to state spending, public pensions and the state's tax system, Illinois will likely remain more vulnerable to the adverse effects of economic downturns than other states. Moody's conclusion that Illinois was ill-prepared to deal with a recession only intensifies the need for the Village to better prepare itself for an eventual recession.

Previous State budgets included legislation that relied upon diverting the local government share of state collected revenues instead of addressing other factors. The structural financial imbalances that existed prior to the inflow of COVID relief to the State have not all been addressed. Since the pressures of these imbalances will continue into the next budget, it is likely

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that additional local government diversions may be proposed in future years. A stable Fund Balance will aid the Village to weather another economic downturn.

### BEST PRACTICE

In 2015, the Government Finance Officers Association (GFOA) approved a [Best Practice for the appropriate level of unrestricted fund balance](#) in the general fund. In it, it provides guidance for government entities in establishing a Fund Balance Policy. It states:

Appropriate Level. The adequacy of unrestricted fund balance in the general fund should take into account each government's own unique circumstances. For example, governments that may be vulnerable to natural disasters, more dependent on a volatile revenue source, or potentially subject to cuts in state aid and/or federal grants may need to maintain a higher level in the unrestricted fund balance. Articulating these risks in a fund balance policy makes it easier to explain to stakeholders the rationale for a seemingly higher than normal level of fund balance that protects taxpayers and employees from unexpected changes in financial condition. Nevertheless, GFOA recommends, at a minimum, that general-purpose governments, regardless of size, maintain unrestricted budgetary fund balance in their general fund of no less than two months of regular general fund operating revenues or regular general fund operating expenditures.

Per the GFOA Best Practice, the minimum fund balance ought to be 2 months, or 16.6%. The Village's current minimum unassigned General Fund balance level is 20%. Although the GFOA sets a 16.6% minimum level, it also notes that governments "more dependent on a volatile revenue source, or potentially subject to cuts in state aid and/or federal grants may need to maintain a higher level in the unrestricted fund balance." Both of these apply to the Village of Orland Park.

### ECONOMIC DEPENDENT REVENUE SOURCES

With no corporate property tax, the General Fund is heavily dependent on Sales Tax and Income Tax. Sales Tax and State Income Tax, along with Home Rule Sales Tax, Investment Income, Building Permits, Plan Review Fees, and Motor Fuel Tax are impacted by economic conditions.

### FINANCIAL ANALYSIS

The Financial Analysis provides a roadmap for maintaining service levels and ensuring an appropriate fund balance level. If the recommendations found in the Financial Analysis are accepted, the Village's estimated fund balance will be approximately 20% at the end of the Five-Year Financial Plan.

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## CONCLUSION

Since the Village is more dependent on volatile revenue sources, and potentially subject to cuts in state aid, it is appropriate that the Village maintain an adequate level in the unrestricted fund balance. The Village's current fund balance level will continue to provide financial stability, cash flow for operations, and the assurance that the Village will be able to respond to emergencies with fiscal strength.

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## Policy Decision 2 - Capital Improvement Plan

### OBJECTIVE

To confirm the proposed 2023-2027 Capital Improvement Plan

### EXECUTIVE SUMMARY

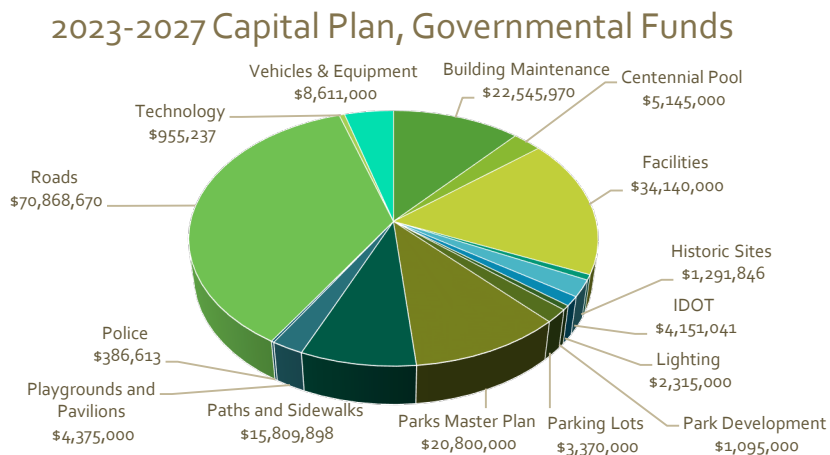
The purpose of the Capital Improvement Plan (CIP) is to forecast and match projected revenues and capital needs over a 5-year period. Long range capital planning is an important management tool that strengthens the linkages between community infrastructure needs and the financial capacity of the Village.

### BACKGROUND, DISCUSSION, AND POLICY OPTIONS

Each year as part of the annual budget process, Village staff provide both an operating budget as well as a capital improvement plan. As part of this Five-Year Financial Plan, a five-year Capital Improvement Plan (CIP) was also created. The CIP is different than the operating budget, as it is a five-year plan. The CIP provides comprehensive details regarding planned capital replacement and infrastructure improvements. The CIP includes both the capital projects that the Village intends to pursue and a plan for the anticipated levels of financing needed to fund these capital projects over the five-year period.

The adoption of the five-year CIP is neither a firm commitment to a particular project nor a limitation to a particular cost. As a basic tool for prioritizing and scheduling anticipated capital projects and capital financing, the CIP is a key element in planning and managing future capital projects.

The current five-year CIP totals \$197,725,774 and represents capital investments in the areas shown below.





The Village has relied on General Fund reserves to fund capital related items. It is apparent that utilizing reserves for capital related items is no longer sustainable. In order to fund the CIP, new revenue sources will be required. Without the new revenue sources, the CIP will need to be deferred. Postponing projects in the CIP does not remove the relevancy of the projects; it only delays these purchases and projects to a future date when costs will undoubtedly be higher due to inflation.

### CONCLUSION

Village staff, across all departments, worked to develop a comprehensive five-year capital improvement plan (CIP). The CIP provides for street resurfacing, street reconstruction, equipment purchases and replacement, public safety vehicles, IT needs, and improvements to parks. The attached CIP is predicated on approval of new revenue sources. Recommendations for new revenue sources are outlined later in this document.

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## Policy Decision 3 - Neighborhood Roadway Improvement Program (NRIP)

### OBJECTIVE

To reconfirm the Village’s Pavement Condition Index (PCI) methodology.

### EXECUTIVE SUMMARY

The Village continues to improve the condition of the Village-maintained road network. The revenue source for the annual NRIP comes from the General Fund which is then transferred to the Capital Fund. Continued steady investment will be needed over this five (5) year Capital Improvement Plan in order to meet the expected PCI of 65 in 2027. If not, a lower PCI will need to be accepted.

### BACKGROUND, DISCUSSION, AND POLICY OPTIONS

In 2012, the Village implemented a Pavement and Asset Management System (PMS) for the entire Village of Orland Park. This consisted of using a digital survey vehicle (DSV) to complete a pavement condition survey of all streets within the Village jurisdiction. Using a combination of sensor data, GPS, and high-resolution imagery, all necessary data was gathered to assess the current pavement condition using the PCI methodology. The PCI data was used to create pavement deterioration models to project the life of roads in the future, and make recommendations for a five (5) year preliminary Capital Improvement Plan. The PCI data ranks pavement conditions from 0-100. This complete survey is done every five (5) years, but the list of recommendations is revised annually based on recent road work completed.

The PCI was stable from 2012-2018 at an approximate range of 49, which is a “fair” condition. The average PCI result from the latest Village-wide survey completed in 2022 rose to 59, which according the Table 1 below, is “fair” bordering on “good”.

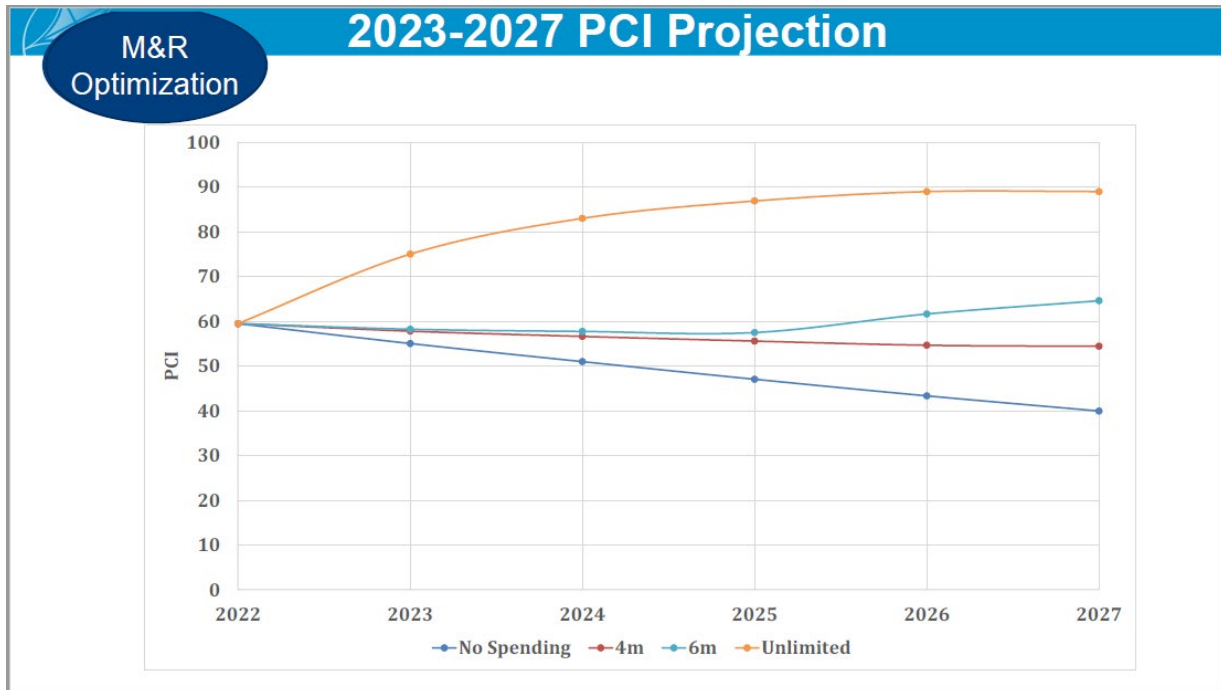
Table 1: PCI Classification

PCI Value	Rating
100-80	Very Good
80-60	Good
60-40	Fair
40-20	Poor
20-0	Very Poor

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This increase was due to the Village’s commitment of utilizing a new cross-section design, incorporating new pavement preservation activities such as crack filling and patching, and substantially increasing funding. The FY2023 budget allocates \$6 million for the Village’s annual Neighborhood Road Improvement Program, while allocating the same annual amount for the remainder of the five (5) year Capital Plan. At this continued investment, the projected PCI will be 65, which is a “good” pavement rating.



This plan sets up the Village to decrease annual spending in the next five-year capital improvement plan, because roads will only need a simple mill and overlay, which is a lot more cost effective than full pavement rehabilitation.

### CONCLUSION

Continued support at the current level of investment in the annual NRIP through 2027 allows the Village to sustain an overall “good” rating for Village roads for the long term.



## Policy Decision 4 - Electricity/Natural Gas Tax

### OBJECTIVE

To review the enacting of an electricity and natural gas tax in order to fund capital and public safety needs.

### EXECUTIVE SUMMARY

A municipal gas and electric utility tax may be imposed under Illinois statutes. The utility tax is a tax on the consumption of electricity and natural gas and does not impact the level of property taxes levied on homeowners and businesses. This new revenue source would represent a stable source of significant revenue for the Village yet allows individuals flexibility over their payments by reducing consumption of gas and electricity.

Many municipalities, as illustrated in the attached revenue survey (Appendix B), impose an electricity and/or natural gas tax. It is an increasingly common source of revenue for municipalities. Creating a new revenue source dedicated to the long-term fiscal stability of the Village is sound financial practice.

All of this revenue will be earmarked for capital and public safety needs including the construction of an indoor firing range, training center, and emergency operations center.

### BACKGROUND, DISCUSSION, AND POLICY OPTIONS

It is estimated that an electricity and natural gas tax will generate approximately \$3.5 million annually. Residents and businesses would experience an impact in the amount paid for electricity and natural gas.

Utility Tax, Electric. A utility tax on electricity would be a new revenue source for the Village. Many of the surrounding communities have already implemented an electric utility tax. This tax impacts both residents and businesses with about 56% attributed to businesses. The average customer (all classes) would see an increase of \$7.35 per month, likely much less for residential customers. This tax is enacted by ordinance and could be implemented within 60-90 days after passage.

Utility Tax, Natural Gas- A utility tax on natural gas would also be a new source of revenue for the Village. As with the electric tax, many surrounding communities have enacted this tax and it may be assessed on a per therm basis or as a percentage of the gross bill. The per therm method would provide a more stable revenue source, since it is impacted less by changes in the rate from the utility. At 5¢ per therm, the projected monthly impact on Orland Park customers would be

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an increase to their natural gas bill of approximately \$5.20, and much less for residential customers.

This additional tax would be added to the regular utility bills residents receive from ComEd and NICOR, with the user submitting payment to those companies. ComEd and NICOR would then submit payment of the tax to the Village (minus an administrative fee) on or before the last day of every month for the corresponding one-month period.

### CONCLUSION

The electricity and natural gas tax are a key element of the balanced Five Year Management Plan. The electricity and natural gas tax will generate \$3.5 to \$3.925 million annually and would be earmarked for capital and public safety needs including the construction of an indoor firing range, training center, and emergency operations center. Implementation of this recommendation will create a sustainable financial situation for the Village over the next five years.

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## Policy Decision 5 - Vehicle License Fee Elimination

### OBJECTIVE

To eliminate the Vehicle License Fee beginning in Fiscal Year 2023.

### EXECUTIVE SUMMARY

The funds from the sale of vehicle stickers are used to pay for the Village's annual Street Resurfacing Program. The current bi-annual vehicle sticker fee for passenger cars is \$30.00. This fee has been in place since 1974. Beginning immediately, it is recommended that vehicle stickers be eliminated and instead road resurfacing revenue be generated through the increased Home Rule Sales tax.

### BACKGROUND, DISCUSSION, AND POLICY OPTIONS

Currently, all vehicles registered in Orland Park are required to have an Orland Park vehicle sticker. However, it is estimated that at least a quarter of all vehicles in Orland Park do not have a vehicle sticker.

The funds from the sale of the stickers are used to pay for the Village's annual Street Resurfacing Program. The current bi-annual vehicle sticker fee for passenger cars is \$30.00. This fee has been in place since 2011. Adjusting for inflation, \$30 in 2011 has the same buying power as \$39.46 today.

As indicated, the vehicle sticker fee is used for the Village's annual Village-wide road resurfacing program, annual pavement marking program, sidewalk repairs and curb replacement, and pedestrian safety improvements. These projects are accounted for in the Capital Fund. The net revenue collected from the vehicle license program averages to \$400,000 annually; whereas, the annual resurfacing program generally is \$6 million. The difference is made up from other revenue sources including transfers from General Fund reserves, Motor Fuel Tax dollars (periodically), with the remainder from the Home Rule Sales Tax revenues. These drawdowns from the other funds as well as the draw down from the Home Rule Sales Tax fund balance have significantly decreased the fund balances in each of these funds. Because these transfers will not be possible in subsequent years, staff is recommending that vehicle stickers be eliminated and instead road resurfacing revenue be generated through an increase in the Home Rule Sales tax.

### CONCLUSION

Road resurfacing revenue generated through an electricity/natural gas tax instead of through vehicle license fees is not only more equitable, it also helps create a sustainable financial situation for the Village over the next five years.

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## Policy Decision 6 - Property Tax Decrease

### OBJECTIVE

To review incorporating a Village property tax that eventually does not exceed 5% of a typical resident's property tax bill.

### EXECUTIVE SUMMARY

In consideration of an increase in the Home Rule Sales Tax, of which 60% is generated from non-residents, the Village's property tax would be decreased so that it eventually does not exceed 5% of a typical resident's property tax bill. The Village's property tax is the source of the Village's contribution toward pension contributions.

### BACKGROUND, DISCUSSION, AND POLICY OPTIONS

In order to collect a property tax, government agencies in the State of Illinois are required to establish a "tax levy". The tax levy is a projection of the monies the government agency obtains through the annual property tax. The Village Board adopts a property tax levy by ordinance, and files the ordinance with the Cook and Will County Clerks by the last Tuesday in December.

Funds identified in the tax levy and subsequent collections of property tax are utilized by the Village, along with other revenue sources, to fund the Village Budget. One of the more difficult aspects to understand regarding the property tax system in Illinois pertains to its timing. The Village's 2023 tax levy will be incorporated in the property tax bills property owners receive in 2024, and will be used by the Village to fund a portion of the 2024 Village Budget.

The tax levy ordinance adopted by the Village is filed with the Cook and Will County Clerks, whose office determines the "tax rate" needed to raise the dollars levied by the Village. The Village levies in dollars rather than by a specific tax rate, although Village staff can reasonably estimate the tax levy dollar amount needed to match a certain tax levy rate. The Village does not receive any additional dollars if the assessed valuation of property in the Village increases or decreases. Rather, the amount of the Village tax levy remains the same, and is spread over a greater or lesser total assessed valuation of property (which results in a decrease or increase in the actual Village tax rate).

For tax years 2017, 2018, 2019, 2020, and 2021, the EAV increased 14.04%, -2.57%, -0.16%, 11.77%, and -8.47% respectively. Increases have occurred during triennial reassessments. However, the previous reassessment year (2014) actual saw a decrease.

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After three years of levies that were increased in order capture EAV growth, modifying the levy to a flat amount annually will result in a decrease in the Village's portion of a property tax bill in that it will not exceed 5% of a typical resident's property tax bill.

### CONCLUSION

A property tax decrease, along with an increase in the Home Rule Sales Tax, is an element of the balanced Five Year Management Plan.

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## Policy Decision 7 - Home Rule Sales Tax Increase

### OBJECTIVE

To increase the Home Rule Sales Tax by a half-point beginning in 2024.

### EXECUTIVE SUMMARY

It is estimated that a half point increase of the Home Rule Sales Tax will generate approximately \$7.6 million annually. The revenue would be dedicated to fund projects and purchases found in the Capital Improvement Plan. This half point increase will also allow the Village to eventually transition to a pay-as-you-go (PAYGO) CIP model which would allow the Village to place funds leftover after operating expenditures into a "capital reserve account" and essentially "save up" for capital projects without having to take-on additional debt.

### BACKGROUND, DISCUSSION, AND POLICY OPTIONS

For the past six years, funding the Village's needs for road improvements, capital construction projects and capital equipment has been a significant challenge. As outlined earlier in this report, General Fund reserves have been utilized for capital related items. With reserves getting closer to the fund balance minimum, alternate revenue sources were explored to fund the capital plan. The proposed Home Rule Sales Tax increase will provide reliable funding for the Village's Capital Improvement Plan.

#### Sales Tax

"Sales tax" in Illinois is, in fact, a combination of several types of taxes as described on the [Illinois Department of Revenue \(IDOR\) website](#). As described in IDOR's website, "sales tax" is actually two taxes: the Retailer's Occupation Tax and the Use Tax.

The Retailer's Occupation Tax is what is commonly referred to as sales tax. It is a tax on general merchandise in the Village of Orland Park and it is taxed at a rate of 9.0%. Of the 9.0%, 1% is returned each month to the Village with the remainder being distributed to the State, the RTA, and the County.

Additionally, a Home Rule Sales Tax was implemented in the Village on January 1, 2002 (Legistar item # 2001-0461) at a rate of 0.75%. The Home Rule Sales Tax is a tax on general merchandise, except titled vehicles and groceries. When combined together, the Retailer's Occupation Tax and the Home Rule Sales Tax is a total tax rate of 9.75%. Both the Retailer's Occupation Tax and the Home Rule Sales Tax are tracked and collected by IDOR on behalf of the Village and distributed to the Village on a monthly basis.

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As an example, if someone buys a TV at the Orland Park Best Buy, and the pre-tax price is \$100, that consumer will pay an additional 10.5% tax for a total of \$101.509.75. Of this amount, the Village will receive \$2.25, or 2.25%. As another example, if someone buys a used car for \$10,000, they will pay an additional 9% tax for a total of \$10,900. Since the car is a titled good, the Village will receive \$100, or 1%.

### Use Tax

As mentioned earlier, the other “sales tax” is the Use Tax. IDOR provides an explanation of the Use Tax on its website. The Use Tax is less commonly understood, but it accounts for the mechanism on which the Village receives tax revenue on goods purchased through the internet. Under State law, an individual must pay a Use Tax on items purchased outside of Illinois but brought back home if they are taxable in Illinois and that individual paid a sales-tax rate lower than Illinois’. (Illinois businesses who withdraw tangible personal property from their sales inventories for their own use must also pay a Use Tax).

The use tax rate is 6.25 percent on purchases of general merchandise including automobiles and other items that must be titled or registered. The use tax rate is 1 percent on purchases of qualifying food, drugs, and medical appliances. Twenty percent of the collections for general merchandise and 100 percent of the collections on qualifying food, drugs, and medical appliances is returned to local governments. State law requires specific distribution to local governments for specific types of transactions.

### Internet Sales Tax

On November 14, 2019, the [Illinois General Assembly passed a law](#) that requires both Remote Retailers and Marketplace Facilitators to collect and remit the state and locally-imposed Retailers’ Occupation Tax (ROT, aka sales tax) for the jurisdictions where the product is delivered (its destination). This law became effective January 1, 2021. This new law provides the ability for increased compliance with the collection of state sales tax, which has meant increased revenues to the Village.

### **Home Rule Sales Tax Increase**

It is estimated that a half point increase of the Home Rule Sales Tax will generate approximately \$7.6 million annually. The revenue would be dedicated to fund projects and purchases found in the Capital Improvement Plan. This half point increase will also allow the Village to transition to a pay-as-you-go (PAYGO) CIP model which would allow the Village to place funds leftover after operating expenditures into a “capital reserve account” and essentially “save up” for capital projects without having to take-on additional debt.

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The Pros and Cons of Pay-as-you-go (PAYGO) for Capital Projects are as follows:

Pros:

- Future funds are not tied up in servicing debt payments
- Interest savings can be put toward other projects
- Greater budget transparency
- Avoids the risk of default

Cons:

- Potential long wait time for new infrastructure
- Large projects may exhaust an agency's entire budget for capital projects
- Inflation risk

### CONCLUSION

An increase in the Home Rule Sales Tax is an element of the balanced Five Year Financial Plan. Implementation of this recommendation will help create a sustainable financial situation for capital projects. If an ordinance is adopted increasing the Home Rule Sales tax by October, the Illinois Department of Revenue shall proceed to administer and enforce the ordinance as of the first day of January, 2024.

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## SUSTAINABLE BUDGET MODEL

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Orland Park, like all municipalities, must continually evolve to meet the changing needs of its citizens. Because the Village is a service provider, its main expenditures are personnel related. Village staff continuously examines municipal services for efficiency, effectiveness, usefulness and sustainability, and develops options and strategies that enable the Village to match resources (financial, physical and human) to the desired level of service.

Strategic workforce attrition is one path that Village staff will include for a sustainable budget model. Other elements will include further cost cutting, increased economic development, and examination of government consolidation/ cooperation. On the revenue side, the new alternate revenue sources as detailed earlier include: a utility tax on gas and electric, increase in the Home Rule Sales Tax, a property tax decrease, and elimination of vehicle stickers.

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## Outsourcing

The Village has a tradition of exploring alternate approaches such as outsourcing, which present opportunities for reducing costs without jeopardizing the quality and scope of services provided. Both quantitative and qualitative factors, and all relevant costs, are evaluated when consideration is given to outsourcing. Below is a listing of current services that the Village outsources.

### Current Outsourced Village Services

<b>Development Services - Administrative</b>	<b>Finance</b>
Quality Control for Permit Database	Accounting
Fire Permit Processing	Accounts Payable
Other Permit Processing as needed	Payroll Processing
<b>Development Services - Building</b>	Auditing
Fire Alarm Permit Plan Reviews	<b>Recreation</b>
Fire Sprinkler Permit Reviews	Field Renovations
Fire Suppression Permit Reviews for Kitchen Equipment	Orland Park Health & Fitness Center
Restaurant Hood Permit Reviews	Pool Auditing
Commercial Plan Review as needed	Park Master Planning
Inspection Services as needed	OSLAD Grant Application
<b>Development Services - Planning</b>	<b>Engineering</b>
Sign Permit Review as needed	Landscape Reviews
Appearance Reviews for Solar Panels	Wetland Specialist
Other Appearance Reviews as needed	Traffic Engineering
Some Development Petitions	Development Engineering Reviews <small>*Only for specialty or as needed projects</small>
<b>Public Works - Administrative</b>	Cell Tower Reviews
Safety Support-Risk Management Team	<b>Communications</b>
GIS Leadership- GHA	Printing
Design Services	Graphic Design
Construction Oversight Services	AV Consulting
<b>Public Works - NRF</b>	Large Scale Video Production
Mowing Services	<b>Information Technology</b>
Landscaping	ERP Project Management
Tree Removal, Planting, Pruning, Stump Grinding, Storm Damage Cleanup	Geographic Information Systems (GIS)
Turf Fertilizer & Weed Control	<b>Public Works - Utilities</b>
Green Roof Maintenance	Hydrant Painting Services
Ecological Restoration of Woods	Valve Exercising



CPAC Slide Painting and Maintenance, Sand Filter Inspections, Structural Inspections	Manhole Repairs
Playground Replacement Services	CCTV Camera and Flow monitoring
Playground Surface Cleaning and Repairs	Emergency Sewer/Water Repairs
Pavilion Cleaning Services	SCADA monitoring and repairs
Holiday Decorations Setup/Take down/Maintenance	Fire Hydrant Flow Testing
Mechanical/Electrical/Plumbing (MEP) Repairs	Large Meter Testing
Security System Services	Smoke Testing
Roof Repairs	Sanitary Sliplining
HVAC Preventive Maintenance	Sewer Cleaning
HVAC Repairs	Storm Basin Ecological Repairs
Custodial Services	Dam Inspections
Elevator Inspection and service	Pump Services
Fire Alarm Inspection/maintenance/certification	Water Testing Services
Pest Control Services	Hydrant Flushing
First Aid Services	Pressure Relief Valve Inspection/Repairs
Backflow Testing/Repairs	SCBA testing and certification
Fuel Island Testing/Repairs	Generator, Transfer Switch and UPS Maintenance
BAS Annual Maintenance	Water Meter Replacement Services
Emergency Lighting Testing and Repairs	Water Meter Telemetric Services
High Bay Cleaning	<b>Public Works - Streets</b>
Fire Pump Testing and Repairs	Bridge Inspections
Fire Suppression Testing and Repairs	Signal Maintenance/Repairs
Generator, Transfer Switch and UPS Maint.	Mud-jacking
<b>Public Works - Vehicle and Equipment</b>	Striping-Thermoplastic Pavement Marking
Vehicle Parts and Inventory Management	Crack Sealing
Fleet Management Software Services	Large Area Patching
Automatic Vehicle Location Services	Electrical Services
Major Vehicle Repairs and body work	Concrete Sidewalk Repairs
Waste Disposal of oil, antifreeze, fluids	Spoil Removal
Towing Services	Signs-Street Names, Traffic, Village sites
Suspension Repairs	Concrete/Asphalt Flatwork
Fuel Services	Parking lot and paths repairs
Oil Services	Salt services



Tires Repairs	Snow Removal Streets and Parking Lots
	Waste Management Services
	Street Sweeping
	Road Inspection Services

Going forward, Village staff will continue to analyze opportunities for outsourcing as a cost saving measure.

## Intergovernmental Cooperation

State law authorizes public agencies to contract with other public agencies via intergovernmental agreements that enable cooperation among the agencies to perform governmental activities and deliver public services. Local governments engage in a wide array of cooperative efforts with each other, state agencies, and other governmental entities.

Intergovernmental cooperation takes many forms, including mutual aid agreements for police services, intergovernmental service contracting, joint purchasing agreements, coordinated growth management planning, and regional provision of emergency services. One of the advantages of these types of arrangements is that they provide economies of scale and allow entities to do more with less.

The Village has been a leader for years in intergovernmental cooperation. An example includes joint purchasing agreements. The Village Board adopted a Procurement Ordinance which allows the Village to take advantage of cooperative purchasing opportunities by becoming a member of various cooperative purchasing programs in addition to the State of Illinois Joint Purchase Program and the Suburban Purchasing Cooperative. Joint Purchasing Agreements are important because they can save significant time and money in contract production as well as lower contract prices through the power of aggregation.

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## Economic Development

The Village of Orland Park currently enjoys a rather stable economic environment and local indicators point to continued stability. The region has a varied industrial base that adds to the relative stability of the unemployment rate. The largest single source of revenue for the Village is sales tax, which reflects the current economic trends with the attractions of new retail and restaurants.

Development and property management represents a significant challenge and priority for the Village. Utilization of impact fees and sophisticated policies requiring development to fund its own infrastructure cost illustrate the fact that the Village has growth management initiatives. The Village's impact fees and growth-funded infrastructure requirements have ensured that the Village's taxpayers are not burdened by development.

### Population Growth

From 2000 to 2010, the Village of Orland Park experienced population growth of 10.8%, going from 51,077 residents to 56,607 residents. Then, from 2010-2019, the Village's growth rate dropped to 2.2% as the population increased to 57,857. While Orland Park did not experience a high growth rate over the last decade, there are numerous reasons to anticipate higher levels of population growth over the decade to come.

The pandemic has accelerated the migration of people from dense urban areas to suburban communities. Orland Park is experiencing this firsthand. Not only is the residential resale market popular, but the Village is inundated with residential development inquiries both big and small.

The Spring Creek Large Scale Planned Development could experience rapid residential growth. Comprised of at least 700 acres in the Village's Centennial and Grassland Planning Districts, this sub region is under an existing development agreement that allows for higher residential density than other areas of Orland Park. The density bonus should accelerate residential development for the entire Spring Creek area.

Another project that will expand growth in the Village is the Downtown Orland Park project at the northwest corner of LaGrange and 143<sup>rd</sup>. This is a 470,000+ square foot mixed-use development that will include residential, office, entertainment, restaurant, and retail uses. This development will give Orland Park a true urban area and drive additional dense residential redevelopment near that entire corridor.

Overall, the Village sees economic value in growing the local population and has positioned itself to take advantage of significant residential growth opportunities over the next decade.

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### **Opportunity for Industrial, Flex, and Other Expansions**

Village leadership has identified diversifying the local economy as a strategic priority for the future of Orland Park. Village staff is working diligently to take advantage of market trends to achieve this goal.

Industrial market demand is increasing and is not projected to let up any time soon. Orland Park has unique opportunities in this sector due to large areas of undeveloped land near Interstate 80. The Village's current "I-80 Corridor" features over 225 acres of land. The Village has also been in discussion with adjacent land owners to annex an additional 240 acres bordering interstate 80 into the Village. Orland Park is primed to see massive expansion in the industrial sector over the next decade. Of particular interest to Village leadership is advanced manufacturing. These users tend to use larger quantities of water during normal operations compared to other industrial users. Village leadership has already implemented incentives and tools designed to recruit these companies to the Village, and Village staff members are actively pursuing opportunities and leads.

Leadership is also open to other uses in the undeveloped regions of the Village. While the suburban office market is not currently experiencing the same growth as the suburban residential market, the availability of quality workforce is often cited as a top priority for corporate site selectors. Orland Park will become a more attractive corporate location as the local population/labor pool increases over the next decade. The Village has proactively organized resources and incentives to recruit office users and developments to Orland Park should the market shift.

### **Development 2018-2022**

In 2018, the Development Services Department issued 29 permits for single-family homes with a valuation of \$9,286,830, there were 0 permits issued for townhomes, and there were 113 residential remodel and addition permits issued with a valuation of \$4,625,301, and 2,507 miscellaneous residential permits accounting for \$19,753,066. The Department also issued 4 new commercial building permits with a valuation of \$15,861,576, 122 commercial remodels and additions with a valuation of \$23, 243,780 and 757 miscellaneous commercial permits with a total valuation of \$15,253,914. Projects included:

- Two interior tenant improvements at Orland Square Mall valued over \$6,000,000
  - Target remodel valued at \$1,100,000
  - Aldi expansion valued at \$1,219,000
  - Andy's Frozen Custard valued at \$850,000
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- New Façade for Lexus Dealership valued at \$2,200,000

In 2019, the Village continued to experience growth in both residential and commercial development. The development services department issued 28 permits for single family homes with a valuation of \$9,261,820, 13 permits for townhome buildings equaling 35 residential units with a valuation of \$8,527,000, and 2,552 other residential related permits with a valuation of \$25,275,454. The department also issued 5 permits for new commercial with a valuation of \$7,367,500, 86 permits for commercial remodels or additions with a valuation of \$33,127,282, and 702 commercial miscellaneous permits with a valuation of \$13,520,182. Projects included:

- Von Maur – 160,000 sf redevelopment at the mall valued at \$21,500,000.
- University of Chicago 4<sup>th</sup> Floor Buildout – 3,641 sf construction valued at \$950,000.
- Orland Park Business Center Lot #6 – 71,303 sf new construction valued at \$2,000,000.
- Orland Park Library Remodel – 58,070 sf remodel valued at \$2,150,000.

In 2020, the Village continued to experience growth in both residential and commercial development. The development services department issued:

- 21 permits for single family homes with a valuation of \$9,023,360,
- 281 permits for townhome units in 47 buildings with a valuation of \$35,470,000,
- 2,557 other residential related permits with a valuation of \$24,161,448,
- 5 permits for new commercial with a valuation of \$10,350,000,
- 671 permits for commercial remodels or additions with a valuation of \$22,622,907.

Major development projects included:

- Orland Ridge: 57.72-acre mixed-use planned development including 104 attached dwelling units and 190 attached townhomes.
  - Megan Nicole Ridge: 9 single family home lots.
  - Sertoma Centre: 3-story, 16 dwelling unit multi-family building.
  - Villas of Cobblestone: 18 dwelling units with 9 duplex building.
  - Townhomes at Collete Highlands: 60 unit townhome development.
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### **Development Approvals 2018-2022**

The following projects have received entitlement approval from the Village of Orland Park over the last 5 years, Hampton Inn (158 rooms), Orland Ridge (300 mixed residential units), Tommy's Car Wash, Voda Car Wash, CTF Illinois, Orland Park Business Center Lot 5 (25,000sf), Orland Park Business Center Lot 7 (75,000sf), Orland Square Mall Pace Bus Stop, Orland Fire Protection District Training Facility, Orland Fire Protection District Maintenance Facility, Mini Academy II Daycare, LaGrange Square (Chipotle, Panera, Raising Canes, SmashBurger, BJ's Brewhouse), Metro East Townhomes (38 units), Waterford Pointe Estates (32 townhomes, 24 single-family detached), Zeigler BMW Parking Expansion, Aldi (new construction), Pete's Fresh Market, Tesla, Rainbow Cone, Wild Fork, and Silver Cross Medical Office (40,000sf).

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## STAFF RECOMMENDATION

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The Capital Improvement Plan and the Five-Year Financial Plan will be guiding documents used to ensure that the Village systematically proceeds with continuing to provide first class public services.

Over the past several years, the Village has worked hard to maintain the quality level of service our residents have come to expect. The Village has eliminated positions, consolidated jobs and duties, delayed capital projects and equipment expenditures and is still hoping that revenue streams can maintain pace with expenditures.

We recommended the following new revenues

- **Utility Taxes** beginning in the later part of Fiscal Year 2023. It is estimated that an electricity and natural gas tax will generate approximately \$3.5 million annually. All of this revenue will be earmarked for capital including the construction of an indoor firing range, training center, and emergency operations center for the Police Department.
- **Vehicle Sticker** elimination in Fiscal Year 2023. Instead of vehicle sticker revenue, an increase in the Home Rule Sales tax will be dedicated to fund capital programs.
- **Home Rule Sales Tax** increases of a half point beginning January 1, 2023. The revenue will be dedicated to fund projects and purchases found in the Capital Improvement Plan.
- **Property Tax Decrease.** The Village will implement a policy that will result in property taxes being reduced so that they eventually account for no more than 5% of a resident's tax bill. Currently, the Village's portion of a property tax bill accounts for 6.3% of a typical resident's tax bill. The revenue offset will be made up through the increase in the Home Rule Sales Tax of which non-residents account for 60% of this revenue.

In addition to the new revenue sources, Village staff will continue to examine municipal services for efficiency, effectiveness, usefulness and sustainability, and develop options and strategies that enable the Village to match resources (financial, physical and human) to the desired level of service. Strategic workforce reduction is one path that Village staff will include for a sustainable budget model. Other elements will include further cost cutting, increased economic development, further outsourcing, and additional examination of government consolidation/cooperation.

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## OPERATING & CAPITAL FUNDS OVERVIEW

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In addition to the General Fund, the Village of Orland Park has several accounting funds established according to revenue sources as well as fund purposes. This Five-Year Financial Plan incorporates all of the Governmental funds that directly impact the Village's General Fund. The following summaries assume recommended revenue enhancements.

### GENERAL FUND (OPERATING FUND)

The General Fund pays for most of the Village's operating expenses including public safety, public works, streets and highways, information technology, community development, and administration. In addition, it makes annual transfers to other funds for street resurfacing and equipment and vehicle purchases.

The financial goal for the General Fund in this Financial Analysis is to keep unassigned fund balance at or above 20% of certain expenditures. The General Fund currently meets this target but will fall below it unless new revenues are identified. The five-year financial projections in the General Fund assume no additional staff will be added.

### RECREATION & PARKS FUND (OPERATING FUND)

The Recreation & Parks Fund is home to activities of the Recreation Department, including athletic field maintenance, programs and recreation facilities, each in their own cost center. Recreation facilities include the Sportsplex, Orland Park Health & Fitness Club, and Centennial Park Aquatic Center. Programs include Special Recreation and Programs.

### CAPITAL IMPROVEMENTS FUND (CAPITAL FUND)

This fund pays for large capital projects, including roads, new or renovated facilities, park development and improvement, vehicles & equipment, and building maintenance. The capital plan is funded by bonded debt, Home Rule Sales Taxes, and periodically transfers from other Funds, such as MFT and Parks Development Fund.

### DEBT SERVICE FUND (OPERATING FUND)

The Debt Service Fund is used to account for the accumulation of, and resources for, the payment of principal and interest on debt instruments issued by the Village for the Governmental purposes. Revenue for this fund is from TIF increment, TIF ground lease revenue, and property taxes.

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High level summary with revenue enhancements – Governmental Funds

<b>Estimated Budgetary Fund Balances</b>	<b>2023 Budget</b>	<b>2024 Forecast</b>	<b>2025 Forecast</b>	<b>2026 Forecast</b>	<b>2027 Forecast</b>
Beginning	65,058,666	18,277,476	15,942,801	23,399,042	15,708,725
<i>Operating Revenue</i>	83,539,377	94,080,037	95,288,010	96,255,023	97,516,721
<i>Operating Expenditures</i>	76,412,350	77,987,242	80,283,618	83,284,734	85,577,691
Net Operating Activity	7,127,027	16,092,795	15,004,393	12,970,289	11,939,030
<i>Non-operating Revenue</i>	14,612,067	19,410,352	26,171,671	16,156,917	13,356,917
<i>Capital Expenditures</i>	68,520,284	37,837,823	33,719,823	36,817,523	16,564,823
Net non-operating activity	(53,908,217)	(18,427,471)	(7,548,152)	(20,660,606)	(3,207,906)
Total net activity	(46,781,190)	(2,334,675)	7,456,241	(7,690,317)	8,731,124
Ending Fund Balance	18,277,476	15,942,801	23,399,042	15,708,725	24,439,849
<i>General &amp; Rec Funds Operations</i>	83,078,172	78,791,825	79,477,391	80,593,154	82,167,291
<i>20% of General &amp; Rec Funds Operations</i>	16,615,634	15,758,365	15,895,478	16,118,631	16,433,458
Over/Under Fund Balance Policy	1,661,842	184,436	7,503,564	(409,906)	8,006,391
<i>Fund Balance as a % of General &amp; Rec Fund Operations</i>	22%	20%	29%	19%	30%



High level summary with revenue enhancements – Governmental Funds

	2023 Budget	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast
<b>Operating Income</b>					
Taxes	69,021,850	79,683,674	80,742,396	81,829,730	82,941,310
Recreation Programs	6,747,566	6,747,566	6,747,566	6,747,566	6,747,566
Licenses & Permits	2,459,760	2,324,760	2,459,760	2,324,760	2,459,760
Fines & Contributions	1,087,360	1,087,360	1,087,360	1,087,360	1,087,360
Investment Income	300,000	300,000	300,000	300,000	300,000
Other	3,922,841	3,936,677	3,950,928	3,965,606	3,980,725
<b>Total Operating Income</b>	<b>83,539,377</b>	<b>94,080,037</b>	<b>95,288,010</b>	<b>96,255,023</b>	<b>97,516,721</b>
<b>Non Operating Income</b>					
Grants	6,712,067	2,280,352	3,871,671	6,156,917	2,356,917
Debt Proceeds	7,900,000	17,130,000	22,300,000	10,000,000	11,000,000
<b>Total Non Operating Income</b>	<b>14,612,067</b>	<b>19,410,352</b>	<b>26,171,671</b>	<b>16,156,917</b>	<b>13,356,917</b>
<b>Total Income</b>	<b>98,151,444</b>	<b>113,490,389</b>	<b>121,459,681</b>	<b>112,411,940</b>	<b>110,873,638</b>
<b>Operating Expenditures</b>					
Personnel	48,006,884	49,143,623	51,513,350	53,206,750	54,358,148
Professional Services	7,026,450	8,167,999	7,929,333	7,896,062	8,685,273
Supplies & Materials	15,403,656	15,462,948	15,409,787	15,585,295	15,521,386
Debt Service	5,975,360	5,212,672	5,431,147	6,596,627	7,012,884
<b>Total Expenditures</b>	<b>76,412,350</b>	<b>77,987,242</b>	<b>80,283,618</b>	<b>83,284,734</b>	<b>85,577,691</b>
<b>Operating Surplus</b>	<b>7,127,027</b>	<b>16,092,795</b>	<b>15,004,393</b>	<b>12,970,289</b>	<b>11,939,030</b>
<b>Capital Expenditures</b>					
Capital Professional Services	2,290,000	985,000	1,210,000	1,245,000	550,000
Capital Other	-	370,000	100,000	50,000	95,000
Large Non-Capital Asset	2,355,000	1,985,000	740,000	660,000	985,000
Capital Outlay	63,875,284	34,497,823	31,669,823	34,862,523	14,934,823
<b>Total Capital</b>	<b>68,520,284</b>	<b>37,837,823</b>	<b>33,719,823</b>	<b>36,817,523</b>	<b>16,564,823</b>
<b>Total Expenditures</b>	<b>144,932,634</b>	<b>115,825,064</b>	<b>114,003,440</b>	<b>120,102,256</b>	<b>102,142,514</b>
<b>Total Net</b>	<b>(46,781,190)</b>	<b>(2,334,675)</b>	<b>7,456,241</b>	<b>(7,690,317)</b>	<b>8,731,124</b>



# CAPITAL IMPROVEMENT PLAN

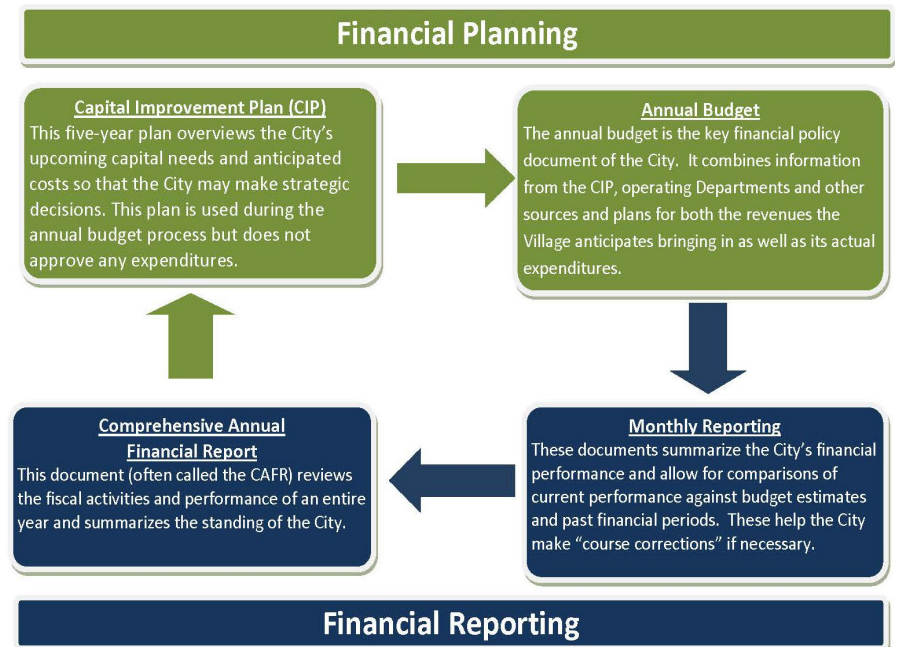
## INTRODUCTION

The Village of Orland Park’s Capital Improvement Plan (CIP) is a long-range planning document designed to review the Village’s anticipated capital needs, the various infrastructure improvements and capital purchases that the Village will make during the document’s plan period. Ultimately, the CIP’s goal is to ensure that the Village’s infrastructure (including its street system, fleet, etc.) can meet both the service demands of the public and operational needs of the organization. As it is one of the Village’s core planning documents, it is updated annually and focuses on the five upcoming fiscal years following the current year.

The fiscal year 2023 CIP includes projects and cost projections for the period from January 1, 2023 through December 31, 2027. This allows the Village to keep a long-term perspective while also having the flexibility to make changes as new needs or technologies arise, which may change the plan. For this reason, the CIP should be viewed as a roadmap and not an absolute guide. The chart on the following pages provides a summary of the capital projects and purchases from the approved CIP.

### THE VILLAGE’S FINANCIAL CYCLE:

The Village utilizes a fund accounting system to account for the resources necessary to operate the Village and maintain its capital assets. As part of this system, the Village completes an annual financial cycle designed to plan how funds will be spent during the year, manage and track revenues and expenditures while that plan is in place and report on outcomes once the year ends. The chart on the right illustrates the flow of work.





As discussed above, this plan is simply a means to begin forecasting future capital needs and begin planning for the resources to pay for them. Any final expenditures must be approved each year as part of the annual budget.

## 2023-2027 CAPITAL IMPROVEMENT PLAN

The following summarizes the Village’s total five-year Capital Improvement Program (CIP).

### Capital Projects – Summary by Project Category and Subcategory

	2023	2024	2025	2026	2027	Grand Total
<b>Building Maintenance</b>	<b>8,975,970</b>	<b>1,025,000</b>	<b>3,505,000</b>	<b>5,700,000</b>	<b>3,510,000</b>	<b>22,715,970</b>
Centennial Park	60,000		200,000			260,000
Civic Center	320,500	75,000		50,000	360,000	805,500
Frank Loebe Center	1,955,000	30,000				1,985,000
Orland Park Health & Fitness	460,000	75,000	2,305,000	3,250,000	300,000	6,390,000
Other	790,000	845,000		25,000	25,000	1,685,000
Recreation	170,000					170,000
Sportsplex	1,650,000					1,650,000
Village Hall	3,570,470		1,000,000	2,375,000	1,900,000	8,845,470
Civic Center & Frank Loebe Center					925,000	925,000
<b>Centennial Pool</b>	<b>680,000</b>	<b>2,580,000</b>	<b>1,500,000</b>		<b>210,000</b>	<b>4,970,000</b>
<b>Facilities</b>	<b>1,025,000</b>	<b>13,170,000</b>	<b>5,450,000</b>	<b>10,750,000</b>	<b>3,745,000</b>	<b>34,140,000</b>
Other		50,000				50,000
Police	350,000	10,370,000	100,000			10,820,000
Recreation	675,000	2,400,000		350,000	3,715,000	7,140,000
Public Works		350,000	5,350,000	10,400,000	30,000	16,130,000
<b>Historic Sites</b>	<b>1,256,646</b>		-	<b>35,200</b>		<b>1,291,846</b>
Boley	400,346		-			400,346
Stellwagen	61,800			35,200		97,000
Multiple Sites	794,500					794,500





<b>IDOT</b>	<b>4,151,041</b>					<b>4,151,041</b>
<b>Lighting</b>	<b>540,000</b>		<b>1,250,000</b>	<b>260,000</b>	<b>265,000</b>	<b>2,315,000</b>
LED Building Lights	45,000					45,000
Streetlights	245,000					245,000
Ballfields	250,000		1,250,000	260,000	265,000	2,025,000
<b>Park Development</b>	<b>65,000</b>	<b>30,000</b>		<b>1,000,000</b>		<b>1,095,000</b>
Doogan	35,000	30,000		1,000,000		1,065,000
Multiple Sites	30,000					30,000
<b>Parking Lots</b>	<b>345,000</b>	<b>175,000</b>	<b>175,000</b>	<b>175,000</b>	<b>175,000</b>	<b>1,045,000</b>
Orland Park Health & Fitness	170,000					170,000
Multiple Sites	175,000	175,000	175,000	175,000	175,000	875,000
<b>Parks Master Plan</b>	<b>20,300,000</b>	<b>500,000</b>	<b>-</b>	<b>250,000</b>	<b>-</b>	<b>21,050,000</b>
Centennial Park	100,000		-	-		100,000
Centennial Park West	12,250,000	500,000				12,750,000
Schussler Park	7,950,000					7,950,000
John Humphrey Complex / High Points Field				250,000	-	250,000
<b>Paths and Sidewalks</b>	<b>3,584,898</b>	<b>4,575,000</b>	<b>2,275,000</b>	<b>4,775,000</b>	<b>600,000</b>	<b>15,809,898</b>
Dr. Marsh	400,046					400,046
Multi Use Path	2,184,851	3,575,000	2,275,000	4,775,000	275,000	13,084,851
Sidewalks	1,000,000	1,000,000	-	-	325,000	2,325,000
<b>Playgrounds and Pavilions</b>	<b>1,105,000</b>	<b>985,000</b>	<b>740,000</b>	<b>635,000</b>	<b>635,000</b>	<b>4,100,000</b>
Pavilions	105,000	105,000	105,000			315,000
Playgrounds	1,000,000	880,000	635,000	635,000	635,000	3,785,000
<b>Roads</b>	<b>22,733,670</b>	<b>13,135,000</b>	<b>17,030,000</b>	<b>11,425,000</b>	<b>6,400,000</b>	<b>70,723,670</b>
Cook County Roads	250,000	250,000				500,000
Fernway	3,045,000					3,045,000
JHD / 143rd	382,561		4,000,000	5,000,000		9,382,561
Laguna Hills	2,520,000					2,520,000
Other	745,000	600,000	500,000	-		1,845,000
RIP	8,295,000	6,350,000	6,350,000	6,250,000	6,400,000	33,645,000



Roundabout	206,280	350,000	3,500,000			4,056,280
Wolf Road	630,000	300,000				930,000
Orland Hills (East/West)	135,000	2,285,000	2,380,000			4,800,000
143rd Street	6,524,830	3,000,000	300,000	175,000		9,999,830
<b>Technology</b>	<b>1,032,560</b>	<b>77,323</b>	<b>77,323</b>	<b>77,323</b>	<b>77,323</b>	<b>1,341,850</b>
ERP Software	955,237					955,237
Police	77,323	77,323	77,323	77,323	77,323	386,613
<b>Vehicles &amp; Equipment</b>	<b>2,715,500</b>	<b>1,525,500</b>	<b>1,707,500</b>	<b>1,725,000</b>	<b>937,500</b>	<b>8,611,000</b>
Equipment	155,000		300,000			455,000
Vehicles	2,560,500	1,525,500	1,407,500	1,725,000	937,500	8,156,000
<b>Grand Total</b>	<b>68,510,284</b>	<b>37,777,823</b>	<b>33,709,823</b>	<b>36,807,523</b>	<b>16,554,823</b>	<b>193,360,274</b>

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**Capital Projects – Detailed projects listing by year**

**2023**

YEAR	AMOUNT	CATEGORY	DESCRIPTION	JUSTIFICATION
2023	\$12,250,000	PARKS MASTER PLAN	RECREATION - PARKS MASTER PLAN. CENTENNIAL PARK WEST BUILDOUT. \$500,000 HAS BEEN BUDGETED IN WATER & SEWER FUND FOR STORMWATER IMPROVEMENTS.	
2023	\$7,500,000	PARKS MASTER PLAN	FY22 ROLLOVER - RECREATION - PARKS MASTER PLAN. SCHUSSLER PARK BUILDOUT. \$2.5M IN STORMWATER IMPROVEMENTS INCLUDED IN WATER & SEWER FUND.	FUNDING INCLUDES BOND FUNDING, ARPA FUNDING (\$5.0M), AND OSLAD GRANT (\$600,000 PLUS \$600,000 LOCAL MATCHING FUNDS). OSLAD GRANT IS IN PROGRESS.
2023	\$6,000,000	ROADS	ROADWAY IMPROVEMENT PROGRAM (RIP)- MAINTENANCE & RECONSTRUCTION- CONSTRUCTION INCLUDES PATCHING WORK, GEO-TESTING, STRIPING, CRACK SEALING IN AMOUNT	CAPITAL PROJECT- CLEARGOV

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2023	\$4,151,041.38	IDOT	FY22 ROLLOVER - IDOT REIMBURSEMENT CAPITAL RESERVES	AWAITING INVOICES FROM IDOT FOR THE FOLLOWING COMPLETED PROJECTS:  159TH STREET FROM WILL-COOK ROAD TO WEST OF LA GRANGE ROAD/US ROUTE 45  US ROUTE 6/ILLINOIS ROUTE 7 (159TH STREET) FROM GOUGAR ROAD TO WILL-COOK ROAD  US ROUTE 6/ILLINOIS ROUTE 7 (179TH STREET) AT BROOK HILL DRIVE  151ST STREET (RAVINIA AVENUE TO WEST AVENUE)
2023	\$3,900,000	ROADS	FY22 ROLLOVER - 143RD STREET (WOLF ROAD TO SOUTHWEST HIGHWAY), PHASE II DESIGN ENGINEERING	AWARDED FUNDING: *REBUILD IL - \$2,600,000 *STP - \$1,000,000 TOTAL = \$3,600,000
2023	\$3,000,000	ROADS	FY2022 ROLLOVER - FERNWAY PAVING PORTION	DUE TO STRIKE, THIS WORK MOST LIKELY WON'T BE COMPLETED IF WE HAVE AN EARLY WINTER IN FY 2022 AND ASPHALT PLANTS SHUT DOWN
2023	\$2,560,500	VEHICLES & EQUIPMENT	FY23 VEHICLE REPLACEMENT PROGRAM PD \$525,500 STREETS \$1,550,000 NRF \$365,000 REC \$120,000	



2023	\$2,524,470	BUILDING MAINTENANCE	FY22 ROLLOVER- VH, CIVIC, FLC SOFFIT REPAIRS, WINDOWS, AND CAULKING	DESIGN UPGRADES
2023	\$2,400,000	ROADS	LAGUNA HILLS ROADWAY RECONSTRUCTION (FERNWAY TYPE)- CONSTRUCTION	CAPITAL PROJECT- CLEARGOV
2023	\$1,850,000	ROADS	FY22 ROLLOVER ROAD IMPROVEMENT PROGRAM- CONSTRUCTION	DUE TO LABOR STRIKE, RAW MATERIALS DELAYED THE ROAD IMPROVEMENT PROGRAM EXECUTION
2023	\$1,500,000	BUILDING MAINTENANCE	FY22 ROLLOVER- SPLEX RTU 2 &3 AND BAS CONTROL UPGRADE, FAN AND BALANCING	HAD TO DESIGN FIRST AND DELAY IN EQUIPMENT PURCHASES PUSHING INTO FY23
2023	\$1,500,000	ROADS	143RD STREET (WILL- COOK ROAD TO WOLF ROAD), VILLAGE SHARE FOR CONSTRUCTION	CONSTRUCTION/MAINTENANCE: \$1,500,000  PROPOSED FUNDING: *STP (SCM) - \$1,000,000
2023	\$1,238,875.86	PATHS AND SIDEWALKS	FY22 ROLLOVER - 104TH AVENUE BIKE PATH (159TH STREET TO 163RD PLACE), PHASE III CONSTRUCTION ENGINEERING AND CONSTRUCTION	ENGINEERING - \$185,875.86 CONSTRUCTION/MAINTENANCE - \$1,053,000 (VILLAGE SHARE)  AWARDED FUNDING: *ITEP - \$1,352,250 *CC MFT - \$486,500 TOTAL = \$1,838,750
2023	\$1,000,000	PATHS AND SIDEWALKS	SIDEWALK REPLACEMENT PROGRAM	ASSESSMENT COMPLETED IN 2022- REDUCE LEGAL CLAIMS TO VILLAGE WORK WILL INVOLVE REPLACEMENT, MUDJACKING, AND SAW-CUTTING SIDEWALKS. RED LEVELS FIRST, THEN YELLOW.



2023	\$1,000,000	PLAYGROUNDS AND PAVILIONS	PLAYGROUND REPLACEMENT PROGRAM- IMPROVE PARK ACCESS, SITE, SAFETY AND SECURITY, ADA	IMPROVE OLD PLAYGROUNDS THIS WAS IN 570700
2023	\$975,000	BUILDING MAINTENANCE	FLC ROOF REPLACEMENT [UPDATED]	
2023	\$920,000	BUILDING MAINTENANCE	FY22 ROLLOVER- FLC A/C INSTALLATION, BUILDING AUTOMATED CONTROLS UPGRADE, & HOT WATER HEATERS REPLACEMENT	HAD TO DESIGN FIRST AND DELAY IN EQUIPMENT PURCHASES PUSHING INTO FY23
2023	\$620,000	HISTORIC SITES	FY22 ROLLOVER - REHABILITATION OF HISTORIC STRUCTURES, PHASE III CONSTRUCTION	(GLENN BOLEY FARM, JOHN HUMPHREY HOUSE, STELLWAGEN FAMILY FARM)
2023	\$613,026.05	ROADS	143RD STREET (WILL- COOK ROAD TO WOLF ROAD), LAND ACQUISITION AND PHASE II DESIGN ENGINEERING	PHASE II DESIGN ENGINEERING - \$163,026.05 LAND/ROW - \$450,000
2023	\$611,000	TECHNOLOGY	FY22 ROLLOVER - TYLER SOFTWARE IMPLEMENTATION	
2023	\$500,000	BUILDING MAINTENANCE	FY22 ROLLOVER- VH GENERATOR	HAD TO DESIGN FIRST AND DELAY IN EQUIPMENT PURCHASES PUSHING INTO FY23
2023	\$500,000	FACILITIES	IMPROVEMENTS TO FLC AND CIVIC CENTER FOR RECREATION PROGRAMMING	



2023	\$500,000	ROADS	143RD STREET (WOLF ROAD TO SOUTHWEST HIGHWAY), LAND ACQUISITION CONSULTING SERVICES	
2023	\$470,000	BUILDING MAINTENANCE	FY22 ROLLOVER- THISTLEWOOD REPAIRS	DELAY IN LONG LEAD MATERIALS ESTIMATE \$579,415 IN FY22
2023	\$450,000	BUILDING MAINTENANCE	FY22 ROLLOVER- VH SECURITY IMPROVEMENTS- WALLS, WINDOWS, LINEL CARD SWIPES, CAMERAS	SECURITY ASSESSMENT- FINAL COST IS STILL UNKNOWN, THIS IS A PLACEHOLDER
2023	\$400,046.11	PATHS AND SIDEWALKS	FY22 ROLLOVER - DR. MARSH NATURE TRAIL, CONSTRUCTION	
2023	\$400,000	PATHS AND SIDEWALKS	MCGINNIS SLOUGH MULTI-USE PATH (COMED EASEMENT FROM LA GRANGE ROAD TO WILL-COOK ROAD), PHASE II DESIGN ENGINEERING	AWARDED FUNDING: *COOK COUNTY INVEST IN COOK - \$148,000
2023	\$382,560.50	ROADS	FY22 ROLLOVER - JOHN HUMPHREY DRIVE AT 143RD STREET INTERSECTION, PHASE II DESIGN ENGINEERING	AWARDED FUNDING: *STP (SCM) - \$640,000
2023	\$350,000	FACILITIES	POLICE IN-DOOR RANGE AND EOC- DESIGN [UPDATED]	AMENDMENT #1



2023	\$350,000	ROADS	ROADWAY IMPROVEMENT PROGRAM (RIP)- MAINTENANCE & RECONSTRUCTION- CONSTRUCTION OVERSIGHT	CAPITAL PROJECTS- CLEARGOV
2023	\$344,237	TECHNOLOGY	FY22 ROLLOVER - DATA CLIMB PROJECT MANAGEMENT	
2023	\$331,800	HISTORIC SITES	FY22 ROLLOVER - BOLEY FARM DEMOLITION AND SALVAGE	CONSTRUCTION/MAINTENANCE (FARMHOUSE, WASH HOUSE, PRIVY, THRESHING BARN, ADDITION TO GRANARY, GRAIN DRYER ENCLOSURE, HOG HOUSE, CHICKEN COOP, GARAGE, AND MACHINE SHED)
2023	\$330,000	ROADS	FY22 ROLLOVER - WOLF ROAD WIDENING (143RD STREET TO 183RD STREET), PHASE I PRELIMINARY DESIGN ENGINEERING [UPDATED]	PROPOSED FUNDING - PHASE II: *STP (SCM) - \$281,000  PROPOSED FUNDING - PHASE III: *STP (SCM) - \$2,000,000
2023	\$300,000	ROADS	WOLF ROAD WIDENING (143RD STREET TO 183RD), PHASE I PRELIMINARY DESIGN ENGINEERING. [UPDATED]	
2023	\$300,000	ROADS	STP GRANT CONTINGENT- 94TH AVE RESURFACING - 159TH ST TO 151ST ST-CONSTRUCTION	CAPITAL PROJECT- CLEARGOV STATE WILL FUND AND BILL VOP FOR 20% OF THE PROJECTED ESTIMATED AT \$300K





2023	\$250,000	BUILDING MAINTENANCE	OH&FC CARPET & FLOOR REPLACEMENT	WAS ALSO NOTED ON 2022 LEGAT ASSESSMENT
2023	\$250,000	CENTENNIAL POOL	CPAC - VERTICAL TURBINE REPLACEMENTS - ( 2 ) PUMPS	
2023	\$250,000	CENTENNIAL POOL	CPAC - 3 METER PLATFORM REPAIRS	
2023	\$250,000	LIGHTING	CENTENNIAL BALLFIELD #4 LED UPGRADES WITH MUSCO LIGHTING	MOVED FROM 2024 TO 2023
2023	\$250,000	PLAYGROUNDS AND PAVILIONS	SCHUSSLER PARK PLAYGROUND & PAVILION	
2023	\$250,000	ROADS	COOK COUNTY ROADWAYS, DESIGN & MAINTENANCE (100% FUNDED BY COOK COUNTY GRANT)	CONSTRUCTION/MAINTENANCE
2023	\$200,000	PARKS MASTER PLAN	RECREATION - PARKS MASTER PLAN - SCHUSSLER ENGINEERING DESIGN SERVICES	BASED ON RFP RESPONSES, REDUCING FROM \$600,000 TO \$200,000
2023	\$180,000	BUILDING MAINTENANCE	OH&FC RTU'S AND HANDLERS PROJECT DESIGN AND CONSTRUCTION OVERSIGHT	DESIGN IN 2023 FOR 2024 RTU'S AND HANDLERS

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2023	\$175,000	CENTENNIAL POOL	VILLAGE FACILITY PARKING LOT REPAIRS & MAINTENANCE -CIVIC CENTER - CPAC SOUTH REGION -PW PARKING LOT -FLC/REC ADMIN-MILL/OVERLAY	
2023	\$175,000	PATHS AND SIDEWALKS	MULTI-USE PATH PROGRAM - REPAIRS & MAINTENANCE	
2023	\$174,500	HISTORIC SITES	FY22 ROLLOVER - REHABILITATION OF HISTORIC STRUCTURES, DESIGN ARCHITECTURE AND ENGINEERING	(GLENN BOLEY FARM, JOHN HUMPHREY HOUSE, STELLWAGEN FAMILY FARM)
2023	\$172,186.44	PATHS AND SIDEWALKS	FY22 ROLLOVER - 167TH STREET MULTI-USE PATH (STEEPLECHASE PARKWAY TO 104TH AVENUE), PHASE II DESIGN ENGINEERING	AWARDED FUNDING: *STP (SCM) - \$200,000
2023	\$170,000	PARKING LOTS	OH&FC RESURFACE PARKING LOT	
2023	\$150,000	BUILDING MAINTENANCE	FY22 ROLLOVER - SPLEX ROOF 2, LADDERS, AND GUTTERS REPAIRS	
2023	\$150,000	ROADS	GRANT APPROVED- 94TH AVE RESURFACING- 159TH ST TO 151ST ST- CONSTRUCTION OVERSIGHT	CAPITAL PROJECT- CLEARGOV VILLIAGE WILL FUND ENTIRE COST AND BILL THE STATE FOR 80% OF REIMBURSEMENT ESTIMATED AT: STP 80% \$120,000 VOP 20% \$30,000



2023	\$145,000	ROADS	14101 FARM-WOLF ROAD AND 14249 DAYCARE AND TWO PARKING LOTS DEMOLITION & RESTORATION (DEBRIS & FOUNDATION REMOVAL)	
2023	\$140,000	BUILDING MAINTENANCE	FY22 ROLLOVER - REC ADMIN ENTRY RAMP AND ADA ACCESS IMPROVEMENT PROJECT	
2023	\$140,000	BUILDING MAINTENANCE	CIVIC CENTER - TILE REPLACEMENT	
2023	\$140,000	ROADS	153RD STREET/RAVINIA AVENUE ROUNDABOUT, PHASE II DESIGN ENGINEERING	DESIGN ENGINEERING  PROPOSED FUNDING: *STP (SCM) - \$206,395
2023	\$140,000	ROADS	FY22 ROLLOVER - 94TH AVENUE/159TH STREET INTERSECTION TRAFFIC STUDY SAFETY IMPROVEMENTS	ENGINEERING  PROPOSED FUNDING: *STP (SCM) - \$990,926
2023	\$135,000	ROADS	ORLAND HILLS (EAST) ROADWAY RECONSTRUCTION (FERNWAY TYPE)- DESIGN	CAPITAL PROJECT- CLEARGOV
2023	\$130,000	LIGHTING	LED STREETLIGHT PROGRAM - ADDING SUPPLEMENTAL LED STREETLIGHTS- CONSTRUCTION FAIRWAY	CLEARGOV PROJECT

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2023	\$120,000	ROADS	FY22 ROLLOVER - LAGUNA HILLS ROAD RECONSTRUCTION (FERNWAY TYPE)- CONSTRUCTION OVERSIGHT	CAPITAL PROJECT- CLEARGOV
2023	\$115,000	CENTENNIAL POOL	CPAC - SLIDE EXTERIOR PAINTING (ZERO DEPTH, SK-10 & T-POOL, SK-11)	
2023	\$105,000	PLAYGROUNDS AND PAVILIONS	PARK PAVILION REPLACEMENT	THIS WAS IN 570700
2023	\$100,000	FACILITIES	FY22 ROLLOVER - ATHLETIC OPERATIONS MAINTENANCE FACILITY- DESIGN	CAPITAL PROJECT- CLEARGOV
2023	\$100,000	PARKS MASTER PLAN	RECREATION - PARKS MASTER PLAN - CENTENNIAL PARK ENGINEERING DESIGN SERVICES	BASED ON RFP RESPONSES, REDUCING FROM \$600,000 TO \$100,000
2023	\$95,000	ROADS	FY22 ROLLOVER ROAD IMPROVEMENT PROGRAM (RIP) - CONSTRUCTION OVERSIGHT	DUE TO MATERIAL STRIKE, RAW MATERIALS DELAYED OUR ROAD PROJECT
2023	\$84,000	BUILDING MAINTENANCE	VH- BLINDS, WATER LEAK, FIRE PROOFING	LEGAT FACILITY ASSESSMENT
2023	\$80,000	PATHS AND SIDEWALKS	FY22 ROLLOVER - BIKE PATH GAPS	ENGINEERING  AWARDED FUNDING: *DCEO - \$80,000
2023	\$80,000	ROADS	VILLAGE-WIDE TRUCK ROUTE	ENGINEERING
2023	\$75,000	FACILITIES	DECOMISSION DRAWINGS FOR CULTURAL ARTS CENTER	



2023	\$75,000	ROADS	INSTALLATION OF MASONRY MONUMENT SIGNS AT VILLAGE GATEWAY SITES	
2023	\$72,000	BUILDING MAINTENANCE	FY22 ROLLOVER - CIVIC CENTER - REPLACE ADA DOORS	
2023	\$70,000	BUILDING MAINTENANCE	TEEBROOK BRIDGE BEAM REPLACEMENT (PER STATE OF ILLINOIS INSPECTION) NEW REQ.	
2023	\$69,000	VEHICLES & EQUIPMENT	VERMEER MINI FORESTRY SKID STEER PLUS ATTACHMENTS	NEW ITEM- PROJECTION WAS FY22 V&E LIFT, ATTACHMENT TO DEER AND ABC FOR CIVIC
2023	\$66,279.53	ROADS	FY22 ROLLOVER - 153RD STREET/RAVINIA AVENUE ROUNDABOUT, PHASE I PRELIMINARY DESIGN ENGINEERING	
2023	\$65,000	CENTENNIAL POOL	CPAC - ENGINEERING SERVICES IN 2023 FOR PROJECT IN 2024	MAJOR REPAIR PROJECTS IN LEGAT'S ASSESSMENT
2023	\$65,000	LIGHTING	LED STREET LIGHT PROGRAM- NEW/SUPPLEMENTAL STREET LIGHTS IN NEIGHBORHOODS- FAIRWAY CONSTRUCTION OVERSIGHT	

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2023	\$61,800	HISTORIC SITES	FY22 ROLLOVER - STELLWAGEN - STRUCTURAL REINFORCEMENT THROUGHOUT THE HOUSE	DELAYED IN 2022; ADDING TO 2023 PLUS 20%
2023	\$60,662.45	PATHS AND SIDEWALKS	FY22 ROLLOVER - MCGINNIS SLOUGH MULTI-USE PATH (COMED EASEMENT FROM LA GRANGE ROAD TO WILL-COOK ROAD), PHASE I PRELIMINARY DESIGN ENGINEERING	
2023	\$60,000	BUILDING MAINTENANCE	CENTENNIAL BATHROOM RELOCATION	DUE TO THE RENOVATION FOR STAGE, BATHROOM WILL NEED TO BE RELOCATED TO DOOGAN PARK
2023	\$60,000	VEHICLES & EQUIPMENT	V&E FORKLIFT	
2023	\$58,500	BUILDING MAINTENANCE	CIVIC CENTER - REMODEL KITCHENS	
2023	\$58,126.72	PATHS AND SIDEWALKS	FY22 ROLLOVER - 82ND AVENUE MULTI-USE PATH (135TH STREET TO 151ST STREET), PHASE I PRELIMINARY DESIGN ENGINEERING	
2023	\$50,000	HISTORIC SITES	RECREATION - BOLEY FARM - ARCHITECTURAL AND DESIGN SERVICES FOR UPDATES AROUND BOLEY FARM	



2023	\$50,000	LIGHTING	LED STREET LIGHT PROGRAM- NEW/SUPPLEMENTAL STREET LIGHTS IN NEIGHBORHOODS- FERNWAY DESIGN	
2023	\$45,000	BUILDING MAINTENANCE	DECENTRALIZE THE FIRE PUMP INTO VH, FLC, AND CIVIC CENTER	
2023	\$45,000	LIGHTING	VARIOUS BLDGS- LED LIGHT REPLACEMENTS	
2023	\$45,000	ROADS	FY22 ROLLOVER - FERNWAY PHASES 7-9 CONSTRUCTION OVERSIGHT	DUE TO STRIKE AND WINTER WEATHER, PROJECT CANNOT BE COMPLETED IN 2022
2023	\$40,000	BUILDING MAINTENANCE	FLC - DIVIDERS	
2023	\$40,000	BUILDING MAINTENANCE	CIVIC CENTER - FURNISH AND INSTALL WASHER AND DRYER, COMMERCIAL GRADE	LINENS COULD BE CLEANED ONSITE
2023	\$35,000	PARK DEVELOPMENT	DOOGAN TUNNEL SECURITY IMPROVEMENTS	
2023	\$30,000	BUILDING MAINTENANCE	PARKS ADMIN RAMP REPLACEMENT	
2023	\$30,000	BUILDING MAINTENANCE	OH&FC- INSTALL ADA DOOR AT SOUTH ENTRANCE	
2023	\$30,000	PARK DEVELOPMENT	RECREATION - CONVERT FIELD MIX - CONVERT CLAY FIELDS AT DOOGAN, SCHUSSLER, EAGLE II, JERLING & CENTURY TO MID LOW (2 IN 2023)	



2023	\$28,978	POLICE	NINETEEN (19) DELL COMPUTERS- SCHEDULED AS PART OF A 5 YEAR REPLACEMENT PROGRAM	
2023	\$27,375	POLICE	IRONYUN 3 LPR SYSTEM-50/50 SPLIT WITH 911; TOTAL COST \$54,750	
2023	\$26,000	VEHICLES & EQUIPMENT	TORO MBTX 2500S TRACKED MUD BUGGY	
2023	\$25,000	BUILDING MAINTENANCE	VARIOUS BLDGS- FIRE DEFICIENCY REPAIRS	LEGAT ASSESSMENT
2023	\$25,000	BUILDING MAINTENANCE	VARIOUS LOCATIONS- CAMERA WIRING	
2023	\$20,000	BUILDING MAINTENANCE	FLC - TEACHER ROOM STORAGE CABINETS	
2023	\$19,190.50	POLICE	DELL ENTERPRISE RECORDS MANAGEMENT HARDWARE UPGRADE 50/50 SPLIT WITH 911-ACTUAL COST \$38,381	
2023	\$18,546	HISTORIC SITES	BOLEY FARM LAND SURVEY AND ENVIRONMENTAL SITE ASSESSMENT	ENGINEERING (FARMHOUSE, WASH HOUSE, PRIVY, THRESHING BARN, ADDITION TO GRANARY, GRAIN DRYER ENCLOSURE, HOG HOUSE, CHICKEN COOP, GARAGE, AND MACHINE SHED)
2023	\$12,000	BUILDING MAINTENANCE	VH- REKEYING OF SPACES	





2023	\$10,000	BUILDING MAINTENANCE	DEMO OLD ICE RINK IN CENTENNIAL [UPDATED]	
2023	\$10,000	BUILDING MAINTENANCE	CIVIC CENTER - STORAGE BUILDOUTS	
2023	\$8,007.23	ROADS	143RD STREET TRAFFIC SIGNAL INTERCONNECT - VILLAGE SHARE	
2023	\$3,796.42	ROADS	FY22 ROLLOVER - 143RD STREET (WOLF ROAD TO SOUTHWEST HIGHWAY), PHASE I PRELIMINARY DESIGN ENGINEERING	
2023	\$1,779	POLICE	PDFDCAM <sub>2</sub> RECORDING SERVER- 50/50 SPLIT WITH 911; TOTAL COST \$3558	

**2024**

YEAR	AMOUNT	CATEGORY	DESCRIPTION	JUSTIFICATION
2024	\$10,000,000	FACILITIES	POLICE IN-DOOR RANGE AND EOC- CONSTRUCTION [UPDATED]	CAPITAL PROJECTS- CLEARGOV
2024	\$6,000,000	ROADS	ROADWAY IMPROVEMENT PROGRAM (RIP)- MAINTENANCE & RECONSTRUCTION- CONSTRUCTION INCLUDES PATCHING WORK, GEO- TESTING, STRIPING, CRACK SEALING IN AMOUNT	CAPITAL PROJECT- CLEARGOV



2024	\$3,100,000	PATHS AND SIDEWALKS	167TH STREET MULTI-USE PATH (STEEPLECHASE PARKWAY TO 104TH AVENUE), PHASE III CONSTRUCTION ENGINEERING AND CONSTRUCTION	CONSTRUCTION/MAINTENANCE  PROPOSED FUNDING: *STP (SCM) - \$1,753,272
2024	\$3,000,000	ROADS	143RD STREET (WOLF ROAD TO SOUTHWEST HIGHWAY), PHASE III CONSTRUCTION ENGINEERING AND CONSTRUCTION [GRANT CONTINGENT]	CONSTRUCTION/MAINTENANCE - \$3,000,000  PROPOSED FUNDING: *STP (SCM) - \$1,500,000
2024	\$2,200,000	FACILITIES	ATHLETIC OPERATIONS MAINTENANCE FACILITY- CONSTRUCTION [UPDATED]	CAPITAL PROJECTS - CLEAR GOV
2024	\$2,200,000	ROADS	ORLAND HILLS (EAST) ROADWAY RECONSTRUCTION (FERNWAY TYPE)- CONSTRUCTION	CAPITAL PROJECT- CLEARGOV

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2024	\$1,680,000	CENTENNIAL POOL	CPAC PROJECTS [UPDATED]	FY2024: CONSTRUCTION ITEMS. IDPH APPROVAL. (DESIGN FY23: \$210K) 1. FILTRATION SYSTEM REPLACEMENT 2. POOL CONCRETE AND PAINT RENOVATION 3. BUILDING ADDITION - MECHANICAL / STORAGE / LIFE SAFETY 4. STRUCTURE REPAIRS (UNDERMINING) 5. ADA SIDEWALK / WALKWAY REPAIRS 6. OSHA SAFETY REQUIREMENTS
2024	\$1,525,500	VEHICLES & EQUIPMENT	FY24 VEHICLE REPLACEMENT PROGRAM PD \$525,500 STREETS \$750,000 NRF \$430,000 REC \$280,000 DEV \$56,000 [UPDATED]	
2024	\$1,000,000	PATHS AND SIDEWALKS	SIDEWALK REPLACEMENT PROGRAM	ASSESSMENT COMPLETED IN 2022- WORK WILL INVOLVE REPLACEMENT, MUDJACKING, AND SAW-CUTTING SIDEWALKS. RED LEVELS FIRST, THEN YELLOW.
2024	\$880,000	PLAYGROUNDS AND PAVILIONS	PLAYGROUND REPLACEMENT PROGRAM- IMPROVE PARK ACCESS, SITE, SAFETY AND SECURITY, ADA AND PAVILIONS [UPDATED]	IMPROVE OLD PLAYGROUNDS
2024	\$800,000	BUILDING MAINTENANCE	DEMO FUEL TANKS [UPDATED]	



2024	\$650,000	CENTENNIAL POOL	CPAC - POOL PAINTING	
2024	\$500,000	PARKS MASTER PLAN	CENTENNIAL PARK WEST FENCE [UPDATED]	
2024	\$500,000	ROADS	SOUTHWEST HIGHWAY (131ST STREET TO 135TH STREET)	CONSTRUCTION/MAINTENANCE
2024	\$370,000	FACILITIES	POLICE IN-DOOR RANGE AND EOC- OTHER COST SUCH AS FURNITURE AND FIXTURES, TVS, COMPUTERS, IT ITEMS FOR EOC	CAPITAL PROJECT- CLEARGOV
2024	\$350,000	FACILITIES	OPTIMIZATION PUBLIC WORKS SITE 3 PHASE PROJECT- CONSTRUCTION OVERSIGHT PHASE 1	CAPITAL PROJECT- CLEARGOV
2024	\$350,000	ROADS	153RD STREET/RAVINIA AVENUE ROUNDABOUT, PHASE II DESIGN ENGINEERING	DESIGN ENGINEERING  PROPOSED FUNDING: *STP (SCM) - \$206,395
2024	\$350,000	ROADS	ROADWAY IMPROVEMENT PROGRAM (RIP)- MAINTENANCE & RECONSTRUCTION- CONSTRUCTION OVERSIGHT	CAPITAL PROJECTS- CLEARGOV
2024	\$300,000	PATHS AND SIDEWALKS	82ND AVENUE MULTI-USE PATH (135TH STREET TO 151ST STREET), PHASE II DESIGN ENGINEERING	PROPOSED FUNDING: *STP (SCM) - \$167,040

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2024	\$300,000	ROADS	WOLF ROAD WIDENING (143RD STREET TO 183RD STREET), PHASE I PRELIMINARY DESIGN ENGINEERING	PROPOSED FUNDING - PHASE II: *STP (SCM) - \$281,000  PROPOSED FUNDING - PHASE III: *STP (SCM) - \$2,000,000
2024	\$250,000	CENTENNIAL POOL	CPAC - VERTICAL TURBINE REPLACEMENTS - ( 2 ) PUMPS	
2024	\$250,000	ROADS	COOK COUNTY ROADWAYS, DESIGN & MAINTENANCE	CONSTRUCTION/MAINTENANCE
2024	\$200,000	FACILITIES	ATHLETIC OPERATIONS MAINTENANCE FACILITY - DESIGN AND CONSTRUCTION OVERSIGHT	CAPITAL PROJECTS - CLEARGOV
2024	\$175,000	PARKING LOTS	VILLAGE FACILITY PARKING LOT REPAIRS & MAINTENANCE -SPLEX-WEST PARKING LOT -HUMPHREY LOT	
2024	\$175,000	PATHS AND SIDEWALKS	MULTI-USE PATH PROGRAM - REPAIRS & MAINTENANCE	
2024	\$105,000	PLAYGROUNDS AND PAVILIONS	PARK PAVILION REPLACEMENT	
2024	\$100,000	ROADS	94TH AVENUE/159TH STREET INTERSECTION TRAFFIC STUDY SAFETY IMPROVEMENTS	ENGINEERING  PROPOSED FUNDING: *STP (SCM) - \$990,926
2024	\$85,000	ROADS	ORLAND HILLS (EAST) ROADWAY RECONSTRUCTION	CAPITAL PROJECT- CLEARGOV



			(FERNWAY TYPE)- CONSTRUCTION OVERSIGHT	
2024	\$75,000	BUILDING MAINTENANCE	OH&FC LED LIGHTING	ALSO ON LEGAT'S ASSESSMENT
2024	\$60,000	BUILDING MAINTENANCE	CIVIC CENTER - CARPET REPLACEMENT * OUTLET AND CARPET REPLACEMENT SHOULD BE COMPLETED IN SAME YEAR	
2024	\$50,000	FACILITIES	RENOVATE PARKS ADMIN FOR VETERANS [UPDATED]	
2024	\$45,000	BUILDING MAINTENANCE	VARIOUS BLDGS- LED LIGHT REPLACE \$45K	2022 LEGAT FACILITY ASSESSMENT LIST
2024	\$30,000	BUILDING MAINTENANCE	FLC- FIRE ALARM/EMERG. LIGHTING	2022 LEGAT FACILITY ASSESSMENT LIST
2024	\$30,000	PARK DEVELOPMENT	PARKS / ATHLETICS - DOOGAN PARK SITE PLANNING; CONSTRUCTION AND ENGINEERING DOCUMENTS [UPDATED]	WAS \$200,000
2024	\$28,978	POLICE	NINETEEN (19) DELL COMPUTERS- SCHEDULED AS PART OF A 5 YEAR REPLACEMENT PROGRAM	
2024	\$27,375	POLICE	IRONYUN 3-50/50 SPLIT WITH 911; TOTAL COST \$54,750	



2024	\$19,190.50	POLICE	DELL ENTERPRISE RECORDS MANAGEMENT HARDWARE UPGRADE 50/50 SPLIT WITH 911-ACTUAL COST \$38,381	
2024	\$15,000	BUILDING MAINTENANCE	CIVIC CENTER - REPLACE LOADING LOCK DOORS	
2024	\$1,779	POLICE	PDFDCAM <sub>2</sub> RECORDING SERVER- 50/50 SPLIT WITH 911; TOTAL COST \$3558	

**2025**

YEAR	AMOUNT	CATEGORY	DESCRIPTION	JUSTIFICATION
2025	\$6,000,000	ROADS	ROADWAY IMPROVEMENT PROGRAM (RIP)- MAINTENANCE & RECONSTRUCTION- CONSTRUCTION INCLUDES PATCHING WORK, GEO-TESTING, STRIPING, CRACK SEALING IN AMOUNT	CAPITAL PROJECT- CLEARGOV
2025	\$5,000,000	FACILITIES	OPTIMIZATION PUBLIC WORKS SITE 3 PHASE PROJECT- CONSTRUCTION PHASE 1 [UPDATED}	
2025	\$4,000,000	ROADS	JOHN HUMPHREY DRIVE AT 143RD STREET INTERSECTION, PHASE III CONSTRUCTION ENGINEERING AND CONSTRUCTION	PROPOSED FUNDING: *STP (SCM) - \$1,500,000



			[GRANT CONTINGENT]	
2025	\$3,000,000	ROADS	153RD STREET/RAVINIA AVENUE ROUNDABOUT, PHASE III CONSTRUCTION ENGINEERING AND CONSTRUCTION [GRANT CONTINGENT]	CONSTRUCTION/MAINTENANCE  PROPOSED FUNDING: *STP (SCM) - \$1,977,954
2025	\$2,300,000	ROADS	ORLAND HILLS II (WEST) ROADWAY RECONSTRUCTION (FERNWAY TYPE)- CONSTRUCTION	CAPITAL PROJECTS- CLEARGOV
2025	\$2,000,000	PATHS AND SIDEWALKS	MCGINNIS SLOUGH MULTI-USE PATH (COMED EASEMENT FROM LA GRANGE ROAD TO WILL-COOK ROAD), PHASE III CONSTRUCTION ENGINEERING AND CONSTRUCTION [GRANT CONTINGENT]	PROPOSED FUNDING: *STP (SCM) - \$1,736,800
2025	\$1,800,000	BUILDING MAINTENANCE	OH&FC RTU'S AND AIR HANDLERS, * RTU: \$ 674,000, * AIR HANDLERS: \$ 274,000, \$ 455,000, \$ 375,000 [UPDATED]	2022 LEGAT ASSESSMENT; UNITS ARE OVER 20 YEARS OLD, END OF LIFE IS 25 YEARS. DEFERRED 1,800,000 FROM 2024 TO 2025
2025	\$1,407,500	VEHICLES & EQUIPMENT	FY25 VEHICLE REPLACEMENT PROGRAM PD \$472,500 STREETS \$750,000 NRF \$170,000	





			REC \$225,000 [UPDATED]	
2025	\$1,250,000	CENTENNIAL POOL	CPAC PROJECTS PHASE 2 [UPDATED]	FY2025 CONSTRUCTION ITEMS. IDPH APPROVAL. 7. PA SYSTEM REPLACEMENT 8. ROOF / CUPOLA REPLACEMENTS 9. GATE AND FENCE REPLACEMENTS 10. INTERIOR / EXTERIOR LIGHT UPGRADES (LED)
2025	\$1,250,000	LIGHTING	JOHN HUMPHREY COMPLEX BALLFIELD LIGHTING UPGRADES WITH MUSCO LIGHTING AND ALL NEW UNDERGROUND LIGHTING & ELECTRICAL CABINET UPGRADES [UPDATED]	
2025	\$1,000,000	BUILDING MAINTENANCE	VILLAGE HALL ZONING/BALANCING AND BOILER REPLACEMENT REPLACEMENTS [UPDATED]	VILLAGE HALL ZONING/BALANCING AND BOILER REPLACEMENT REPLACEMENTS
2025	\$635,000	PLAYGROUNDS AND PAVILIONS	PLAYGROUND REPLACEMENT PROGRAM- IMPROVE PARK ACCESS, SITE, SAFETY AND SECURITY, ADA AND PAVILIONS [UPDATED]	IMPROVE OLD PLAYGROUNDS
2025	\$500,000	ROADS	153RD STREET/RAVINIA AVENUE	LAND/ROW



			ROUNDAABOUT, PHASE II DESIGN ENGINEERING	
2025	\$500,000	ROADS	SOUTHWEST HIGHWAY (131ST STREET TO 135TH STREET)	CONSTRUCTION/MAINTENAN CE
2025	\$350,000	FACILITIES	OPTIMIZATION PUBLIC WORKS SITE 3 PHASE PROJECT- CONSTRUCTION OVERSIGHT PHASE 2	CAPITAL PROJECTS- CLEARGOV
2025	\$350,000	ROADS	ROADWAY IMPROVEMENT PROGRAM (RIP)- MAINTENANCE & RECONSTRUCTION- CONSTRUCTION OVERSIGHT	CAPITAL PROJECTS- CLEARGOV
2025	\$300,000	ROADS	143RD STREET (WOLF ROAD TO SOUTHWEST HIGHWAY), LAND ACQUISITION CONSULTING SERVICES	
2025	\$300,000	VEHICLES & EQUIPMENT	PW V&E- 64,000# LIFT REPLACE BAY 5	2022 LEGAT FACILITY ASSESSMENT LIST
2025	\$250,000	BUILDING MAINTENANCE	OH&FC RESURFACE POOLS (2)	PUSHED OUT SINCE 2020
2025	\$250,000	CENTENNIAL POOL	CPAC - VERTICAL TURBINE REPLACEMENTS - ( 2 ) PUMPS	
2025	\$200,000	BUILDING MAINTENANCE	CENT. CONCESSION- ELECTRICAL REPAIRS	2022 LEGAT FACILITY ASSESSMENT LIST
2025	\$175,000	PARKING LOTS	VILLAGE FACILITY PARKING LOT REPAIRS & MAINTENANCE	



2025	\$175,000	PATHS AND SIDEWALKS	MULTI-USE PATH PROGRAM - REPAIRS & MAINTENANCE	
2025	\$125,000	BUILDING MAINTENANCE	OH&FC RETILE WHIRLPOOLS (2) [UPDATED]	
2025	\$110,000	BUILDING MAINTENANCE	OH&FC HILLER AND BOILER REPLACEMENTS PROJECT DESIGN AND CONSTRUCTION OVERSIGHT	DESIGN IN 2025 FOR 2026 CHILLER AND BOILER REPLACEMENTS
2025	\$105,000	PLAYGROUNDS AND PAVILIONS	PARK PAVILION REPLACEMENT	
2025	\$100,000	FACILITIES	POLICE IN-DOOR RANGE AND EOC- OTHER COST SUCH AS FURNITURE AND FIXTURES, TVS, COMPUTERS, IT ITEMS FOR EOC [UPDATED]	
2025	\$100,000	PATHS AND SIDEWALKS	BIKE PATH GAPS	ENGINEERING
2025	\$80,000	ROADS	ORLAND HILLS II (WEST) ROADWAY RECONSTRUCTION (FERNWAY TYPE)- CONSTRUCTION OVERSIGHT	CAPITAL PROJECT- CLEARGOV
2025	\$28,978	POLICE	NINETEEN (19) DELL COMPUTERS- SCHEDULED AS PART OF A 5 YEAR REPLACEMENT PROGRAM	
2025	\$27,375	POLICE	IRONYUN 3-50/50 SPLIT WITH 911; TOTAL COST \$54,750	
2025	\$20,000	BUILDING MAINTENANCE	OH&FC ROOFING PROJECT DESIGN AND	



			CONSTRUCTION OVERSIGHT [UPDATED]	
2025	\$19,190.50	POLICE	DELL ENTERPRISE RECORDS MANAGEMENT HARDWARE UPGRADE 50/50 SPLIT WITH 911- ACTUAL COST \$38,381	
2025	\$1,779	POLICE	PDFDCAM2 RECORDING SERVER- 50/50 SPLIT WITH 911; TOTAL COST \$3558	

**2026**

YEAR	AMOUNT	CATEGORY	DESCRIPTION	JUSTIFICATION
2026	\$10,000,000	FACILITIES	OPTIMIZATION PUBLIC WORKS SITE 3 PHASE PROJECT- CONSTRUCTION PHASE 2 AND 3 [UPDATED}	CAPITAL PROJECTS- CLEARGOV
2026	\$6,000,000	ROADS	ROADWAY IMPROVEMENT PROGRAM (RIP)- MAINTENANCE & RECONSTRUCTION- CONSTRUCTION INCLUDES PATCHING WORK, GEO-TESTING, STRIPING, CRACK SEALING IN AMOUNT	CAPITAL PROJECT- CLEARGOV
2026	\$5,000,000	ROADS	JOHN HUMPHREY DRIVE AT 143RD STREET INTERSECTION, PHASE III CONSTRUCTION ENGINEERING AND CONSTRUCTION [GRANT CONTINGENT]	



2026	\$2,500,000	PATHS AND SIDEWALKS	82ND AVENUE MULTI-USE PATH (135TH STREET TO 151ST STREET), PHASE III CONSTRUCTION ENGINEERING AND CONSTRUCTION [GRANT CONTINGENT]	PROPOSED FUNDING: *STP (SCM) - \$1,500,000
2026	\$2,000,000	BUILDING MAINTENANCE	OH&FC ROOF REPLACEMENTS [UPDATED]	
2026	\$2,000,000	PATHS AND SIDEWALKS	MCGINNIS SLOUGH MULTI-USE PATH (COMED EASEMENT FROM LA GRANGE ROAD TO WILL-COOK ROAD), PHASE III CONSTRUCTION ENGINEERING AND CONSTRUCTION [GRANT CONTINGENT]	
2026	\$1,725,000	VEHICLES & EQUIPMENT	FY26 VEHICLE REPLACEMENT PROGRAM PD \$577,500 STREETS \$1,480,00 NRF \$170,000 REC \$60,000 DEV \$56,000 [UPDATED]	
2026	\$1,200,000	BUILDING MAINTENANCE	VH- RTUS REPLACEMENT PHASE II	LEGAT FACILITY ASSESSMENT LIST
2026	\$1,100,000	BUILDING MAINTENANCE	OH&FC CHILLERS AND BOILERS REPLACEMENT * CHILLER \$ 420,000 * DOMESTIC HOW WATER BOILERS \$ 590,000	2022 LEGAT ASSESSMENT; UNITS ARE OVER 20 YEARS OLD, END OF LIFE IS AT 25 YEARS.



2026	\$1,000,000	BUILDING MAINTENANCE	VILLAGE HALL ZONING/BALANCING AND BOILER REPLACEMENT REPLACEMENTS [UPDATED]	\$1M IN 2025, 2026 AND 2027
2026	\$1,000,000	PARK DEVELOPMENT	PARKS / ATHLETICS - DOOGAN PARK DEVELOPMENT; CONSTRUCTION OF PLAYGROUND, LIGHTED PICKLEBALL COURTS, PARK ENHANCEMENTS (INCLUDES DOOGAN PARK, CULTURAL ARTS CENTER, AND ROBERT DAVIDSON CENTER) [UPDATED]	CHANGED FROM \$2,000,000 TO \$1,000,000 AND MOVED FROM 2025 TO 2026
2026	\$635,000	PLAYGROUNDS AND PAVILIONS	PLAYGROUND REPLACEMENT PROGRAM- IMPROVE PARK ACCESS, SITE, SAFETY AND SECURITY, ADA AND PAVILIONS	IMPROVE OLD PLAYGROUNDS
2026	\$350,000	FACILITIES	OPTIMIZATION PUBLIC WORKS SITE 3 PHASE PROJECT- CONSTRUCTION OVERSIGHT PHASE 3	CAPITAL PROJECTS - CLEARGOV
2026	\$350,000	FACILITIES	RECREATIONAL ADMINISTRATION RENOVATIONS 1ST AND 2ND FLOORS- DESIGN [UPDATED]	
2026	\$260,000	LIGHTING	CENTENNIAL BALLFIELD #3 LED UPGRADES WITH MUSCO LIGHTING [UPDATED]	



2026	\$250,000	PARKS MASTER PLAN	PARKS / ATHLETICS - PARKS MASTER PLAN - JOHN HUMPHREY COMPLEX; ARCHITECTURE AND DESIGN FEES	
2026	\$250,000	ROADS	ROADWAY IMPROVEMENT PROGRAM (RIP)- MAINTENANCE & RECONSTRUCTION- CONSTRUCTION OVERSIGHT	CAPITAL PROJECTS- CLEARGOV
2026	\$175,000	BUILDING MAINTENANCE	VH- FLOORING/INTERIOR	LEGAT FACILITY ASSESSMENT LIST
2026	\$175,000	PARKING LOTS	VILLAGE FACILITY PARKING LOT REPAIRS & MAINTENANCE	
2026	\$175,000	PATHS AND SIDEWALKS	MULTI-USE PATH PROGRAM - REPAIRS & MAINTENANCE	
2026	\$175,000	ROADS	STP GRANT CONTINGENT FOR PROJECT- 143RD STREET RESURFACING- HARLEM AVE TO 95TH AVE- DESIGN	CAPITAL PROJECT- CLEARGOV ENGINEERING SERVICES TO FINISH PHASE II
2026	\$120,000	BUILDING MAINTENANCE	OH&FC FIRE ALARM SYSTEM AND BUILDING AUTOMATED SYSTEM TIE - IN PROJECT DESIGN AND CONSTRUCTION OVERSIGHT	DESIGN IN 2026 FOR 2027 FIRE ALARM SYSTEM AND BUILDING AUTOMATED SYSTEM TIE - IN
2026	\$100,000	PATHS AND SIDEWALKS	BIKE PATH GAPS	ENGINEERING

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2026	\$50,000	BUILDING MAINTENANCE	CIVIC CENTER - FLOOR OUTLET REPLACEMENT * OUTLET AND CARPET REPLACEMENT SHOULD BE COMPLETED IN SAME YEAR [UPDATED]	
2026	\$50,000	FACILITIES	OPTIMIZATION PUBLIC WORKS SITE 3 PHASE PROJECT- PHASE 3 OTHER COSTS OF PROJECT SUCH AS EQUIPMENT	CAPITAL PROJECTS - CLEARGOV
2026	\$35,200	HISTORIC SITES	STELLWAGEN - HVAC INSTALLATION AT HOUSE	
2026	\$30,000	BUILDING MAINTENANCE	OH&FC PAINT FIRST AND 2ND FLOORS	LEGAT ASSESSMENT REPORT
2026	\$28,978	POLICE	NINETEEN (19) DELL COMPUTERS- SCHEDULED AS PART OF A 5 YEAR REPLACEMENT PROGRAM	
2026	\$27,375	POLICE	IRONYUN 3-50/50 SPLIT WITH 911; TOTAL COST \$54,750	
2026	\$25,000	PLAYGROUNDS AND PAVILIONS	THISLEWOOD- FLOOR/WALL REPAIRS	
2026	\$19,190.50	POLICE	DELL ENTERPRISE RECORDS MANAGEMENT HARDWARE UPGRADE 50/50 SPLIT WITH 911- ACTUAL COST \$38,381	
2026	\$1,779	POLICE	PDFDCAM2 RECORDING SERVER- 50/50 SPLIT WITH 911; TOTAL COST \$3558	





**2027**

YEAR	AMOUNT	CATEGORY	DESCRIPTION	JUSTIFICATION
2027	\$6,000,000	ROADS	ROADWAY IMPROVEMENT PROGRAM (RIP)- MAINTENANCE & RECONSTRUCTION- CONSTRUCTION INCLUDES PATCHING WORK, GEO-TESTING, STRIPING, CRACK SEALING IN AMOUNT	CAPITAL PROJECT- CLEARGOV
2027	\$3,500,000	FACILITIES	RECREATIONAL ADMINISTRATION RENOVATIONS 1ST AND 2ND FLOORS- CONSTRUCTION [UPDATED]	
2027	\$1,000,000	BUILDING MAINTENANCE	VILLAGE HALL ZONING/BALANCING AND BOILER REPLACEMENT REPLACEMENTS [UPDATED]	DESIGN FY22/23 \$1M IN 2025, 2026 AND 2027
2027	\$937,500	VEHICLES & EQUIPMENT	FY27 VEHICLE REPLACEMENT PROGRAM PD \$525,000 STREETS \$280,000 NRF \$230,000 REC \$60,000 DEV \$56,000 [UPDATED]	
2027	\$925,000	BUILDING MAINTENANCE	CIVIC & FLC ROOFS REPLACEMENT [UPDATED]	
2027	\$900,000	BUILDING MAINTENANCE	VH- EXTERIOR REPAIRS [UPDATED]	2022 LEGAT FACILITY ASSESSMENT LIST



2027	\$635,000	PLAYGROUNDS AND PAVILIONS	PLAYGROUND REPLACEMENT PROGRAM- IMPROVE PARK ACCESS, SITE, SAFETY AND SECURITY, ADA AND PAVILIONS [UPDATED]	IMPROVE OLD PLAYGROUNDS
2027	\$360,000	BUILDING MAINTENANCE	CIVIC - EXTERIOR & ELECTRICAL PANELS [UPDATED]	
2027	\$300,000	BUILDING MAINTENANCE	OH&FC FIRE ALARM SYSTEM WITH MASS NOTIFICATION [UPDATED]	2022 LEGAT ASSESSMENT; OVER 20 YEARS OLD; MEET CURRENT STANDARDS AND IMPROVE LIFE SAFETY.
2027	\$265,000	LIGHTING	CENTENNIAL BALLFIELD #2 LED UPGRADES WITH MUSCO LIGHTING [UPDATED]	
2027	\$250,000	PATHS AND SIDEWALKS	SIDEWALK REPLACEMENT PROGRAM [UPDATED]	ASSESSMENT COMPLETED IN 2022- WORK WILL INVOLVE REPLACEMENT, MUDJACKING, AND SAW-CUTTING SIDEWALKS. RED LEVELS FIRST, THEN YELLOW.
2027	\$250,000	ROADS	ROADWAY IMPROVEMENT PROGRAM (RIP)- MAINTENANCE & RECONSTRUCTION- CONSTRUCTION OVERSIGHT	CAPITAL PROJECTS- CLEARGOV
2027	\$175,000	CENTENNIAL POOL	CPAC - SLIDE GEL COATING	EVERY 5 YEARS: 2027, 2032, 2037, 2042, ETC.
2027	\$175,000	PARKING LOTS	VILLAGE FACILITY PARKING LOT REPAIRS & MAINTENANCE	



2027	\$175,000	PATHS AND SIDEWALKS	MULTI-USE PATH PROGRAM - REPAIRS & MAINTENANCE	
2027	\$150,000	FACILITIES	RECREATIONAL ADMINISTRATION RENOVATIONS 1ST AND 2ND FLOORS- CONSTRUCTION OVERSIGHT [UPDATED]	
2027	\$150,000	ROADS	ROADWAY IMPROVEMENT PROGRAM (RIP)- ASSESMENT OF ROAD-SCAN (LAST ONE IN 2022) 5YR CYCLE	CAPITAL PROJECTS- CLEARGOV LAST ONE COST \$136,300 ARA
2027	\$100,000	PATHS AND SIDEWALKS	BIKE PATH GAPS	ENGINEERING
2027	\$75,000	PATHS AND SIDEWALKS	SIDEWALK CONDITION EVALUATION PROGRAM (5YR INTERVALS)	ELIMINATE HAZARDS
2027	\$65,000	FACILITIES	RECREATIONAL ADMINISTRATION RENOVATIONS 1ST AND 2ND FLOORS- OTHER COSTS SUCH AS FURNITURE/FIXTURES AND IT ITEMS [UPDATED]	
2027	\$35,000	CENTENNIAL POOL	CPAC - REPLACE CHEMICAL CONTROLLER	
2027	\$30,000	FACILITIES	OPTIMIZATION PUBLIC WORKS SITE 3 PHASE PROJECT- PHASE 1 OTHER COSTS OF THE PROJECT SUCH AS IT ITEMS [UPDATED]	
2027	\$28,978	POLICE	NINETEEN (19) DELL COMPUTERS- SCHEDULED AS PART	



			OF A 5 YEAR REPLACEMENT PROGRAM	
2027	\$27,375	POLICE	IRONYUN 3-50/50 SPLIT WITH 911; TOTAL COST \$54,750	
2027	\$25,000	BUILDING MAINTENANCE	THISLEWOOD-FLOOR/WALL REPAIRS	
2027	\$19,190.50	POLICE	DELL ENTERPRISE RECORDS MANAGEMENT HARDWARE UPGRADE 50/50 SPLIT WITH 911- ACTUAL COST \$38,381	
2027	\$1,779	POLICE	PDFDCAM2 RECORDING SERVER-50/50 SPLIT WITH 911; TOTAL COST \$3558	



# APPENDICES

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## APPENDIX A - CALENDAR

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Monday, May 15, 2023	Committee of the Whole Review of CIP and Five-Year Financial Plan
Monday, June 5, 2023	Village Board adoption of the CIP and Five-Year Financial Plan and approval of corresponding ordinances

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# APPENDIX B - REVENUE SURVEY

Municipality	Total Sales Tax	Home Rule	Population	Amusement Tax	Amusement Tax Revenue (Actual or Est. Actual)	Food/Beverage Tax	Food/Beverage Tax Revenue	Package Liquor Tax	Package Liquor Revenue	Local Motor Fuel	Electricity Tax (in cents)	Natural Gas Tax	Telecommunication Tax	Vehicle Sticker - Passenger	Stormwater Utility
Addison	8.00%	Yes	35,353	-										6%	\$25
Algonquin	7.75%	Yes	29,744	-							226<x<.459/Kwh	\$0.0103/therm		6%	
Arlington Heights	10.00%	Yes	76,000	\$0.10	\$21,831.00	1.25%	2,760,400				.18<x<.366/Kwh	\$0.024/therm		6%	\$30.6.25/mo
Aurora	8.25%	Yes	179,266			1.75%	5,000,000	2.75%	Included in F&B total		.30<x<.61/Kwh	3%		6%	\$6.90/2 months
Barrington Hills	7.00%	Yes	4,060	-							259<x<.526/Kwh				
Bartlett	10.00%	Yes	40,539	-								5%		1%	
Batavia	8.00%	Yes	26,092	-				2%	380000	\$0.05/gallon	4%	\$0.035/therm		6%	-
Bensenville	8.00%	No	18,538	5%	\$155,000.00						.278<x<.566/Kwh	5.00%		5%	\$32
Bloomington	7.50%	Yes	22,386							\$0.02/gallon				1%	0
Bolingbrook	8.50%	Yes	73,597	3%	\$23,809.50	1.50%	2,500,000	3%	\$2,000,000					6%	
Buffalo Grove	8.00%	Yes	42,794	-		1%	783,000			0.02/gallon	.30<x<.61/Kwh	\$0.05/therm		6%	\$ .006950 per sq/ft
Burr Ridge	7.25%	No	11,134	5%		1%	288,900				.100<x<.536/Kwh	5.00%		6%	
Carol Stream	8.00%	Yes	39,333							\$0.04/gallon	.19<x<.564/Kwh	\$0.025/therm		5%	
Carpentersville	9.00%	Yes	37,598	-						\$0.02/gallon	.289<x<.588/Kwh			6%	
Cary	7.00%	No	17,848								.287<x<.583/Kwh			6%	
Crystal Lake	7.75%	Yes	40,411	-							.003<x<.006/Kwh	\$0.05/therm		1%/6%	\$10
Deerfield	8.00%	Yes	19,079	-		1%	659,345	-	-	-	.30<x<.61/Kwh			6%	\$30
DeKalb	8.00%	Yes	40,486	-		2%	1,944,938	2%	Included in F&B total	\$0.095/gallon	.30<x<.61/Kwh	\$0.04/therm		6%	
Des Plaines	10.00%	Yes	59,459	-		1%	1,415,745	-	-	\$0.07/gallon	.0281<x<\$0.57	\$0.025/therm		6%	\$0.80/u
Downers Grove	8.00%	Yes	49,654	-		1.50%	1,964,440	1.50%	Included in F&B total	\$0.015/gallon	3.5%	\$0.015/therm		6%	\$11.95 monthly/FRU
East Dundee	9.00%	Yes	3,115	5%	\$50,996.00									5%	
Elgin	8.50%	Yes	113,911	-				3%	\$1,400,000	\$0.04/gallon	.30<x<.61/Kwh	\$0.03/therm		6%	
Elk Grove Village	10.00%	Yes	32,066			1%	875,000	1%	Included in F&B total		.305<x<.61/Kwh	\$0.05/therm		6%	\$0.55 monthly
Elmhurst	8.00%	Yes	45,326	-		1%	1,434,000	1%	Included in F&B total	\$0.015/gallon	.210<x<.546/Kwh	\$0.015/therm	4.90%		\$36
Evanston	10.25%	Yes	77,517	5%	\$809,651.00			6%		\$0.05/gallon	.300<x<.610/Kwh	\$0.025/therm		5%	\$90
Fox River Grove	7.00%	No	4,688	0.25 cents							.276<x<.562/Kwh			5%	
Geneva	8.00%	No	21,247								.1225<x<.249/Kwh	5%		6%	
Glen Ellyn	8.50%	Yes	28,533			1.50%	1,205,018	1.50%	Included in F&B total		.082<x<.569/Kwh	\$0.02/therm		6%	1.50/account/ \$25 month
Glendale Heights	8.25%	Yes	32,796	10%/1%	\$10,860.00	1%	570,000	1%	Included in F&B total	\$0.02/gallon	.221<x<.488/Kwh	\$0.05/therm		6%	\$15



## Village of Orlando Park - 2023/2027 CIP and Financial Plan | 119

Municipality	Total Sales Tax	Home Rule	Population	Amusement Tax	Amusement Tax Revenue (Actual or Est. Actual)	Food/Beverage Tax	Food/Beverage Tax Revenue	Package Liquor Tax	Package Liquor Revenue	Local Motor Fuel	Electricity Tax (in cents)	Natural Gas Tax	Telecommunication Tax	Vehicle Sticker - Passenger	Stormwater Utility
Glenview	9.75%	Yes	47,856	4%		-	-	-	-	\$0.04/gallon	.080<x<.540/Kwh	\$0.045/therm		6%	-
Grayslake	7.00%	No	21,121			-	-	-	-		.278<x<.564/Kwh	3% of bill		5%	-
Gurnee	8.00%	Yes	30,521	4%	\$744,425.00	1%	2,030,863	-	-					6%	-
Hanover Park	7.75%	Yes	36,774			3%	1,150,000	-	-	\$0.02/gallon	.30<x<.61/Kwh	\$0.03/therm		6%	-
Highland Park	8.00%	Yes	30,177			1%	502,390.14	1%	Included in F&B total	\$0.02/gallon	.082<x<.563/Kwh	\$0.045/therm		6%	\$0 \$8.50/mo
Hoffman Estates	10.00%	Yes	51,350	6%	\$210,100.00	2%	2,417,271	3%	\$328,492	\$0.025/gallon	.276<x<.561/Kwh	\$0.05/therm		5%	\$1.50-\$2.50/mo
Huntley	8.00%	Yes	28,008											1%	
Itasca	7.50%	No	9,430			1%	330,000				.30<x<.61/Kwh	5.00%		6%	
Joliet	8.75%	Yes	150,372	\$1.00	\$45,439.00	1%	3,021,775			\$0.04/gallon	.038<x<.348/Kwh	\$0.02/therm		6%	
LaGrange	10.00%	No	15,978								.309<x<.628/Kwh	5.15%		6%	\$30
Lake Bluff	8.00%	Yes	5,589			1%	28,550				.200<x<.553/Kwh			5%	\$40
Lake Forest	8.00%	Yes	19,253								.30<x<.61/Kwh	\$0.05/therm		5%	\$85.00
Lake In The Hills	8.00%	Yes	28,945	5%	\$65,512.39									6%	
Lake Zurich	7.50%	No	19,660									5%			
Lakewood	7.25%	No	4,296								.267<x<.542/kwh			6%	
Lincolnshire	8.00%	Yes	7,932	4%/1.5%	\$268,471.00	1%	600,000				.103<x<.552/Kwh	5%/4.5% <sup>12</sup>		6%	12.87 per ERU
Lincolnwood	10.25%	Yes	13,191			2%	500,000			\$0.05/gallon	.270<x<.546/Kwh	\$0.04/therm		6%	\$50
Lombard	8.00%	No	43,891	5%	\$241,500.00	1%	\$ 3,317,950.00				.30<x<.61/Kwh			6%	
Marengo	7.00%	No	7,572			1%	662,984	1%	Included in F&B total		.279<x<.567/Kwh	5.15%			\$20
McHenry	7.75%	Yes	27,372							\$0.03/gallon				3%	\$12
Morton Grove	10.25%	Yes	24,712	5%	\$30,000.00	1%	480,000			\$0.04/gallon	.30<x<.61/Kwh	\$0.05/therm		6%	\$55
Mount Prospect	10.00%	Yes	55,541			1%	893,000			\$0.04/gallon	.080<x<.351/Kwh	\$0.0147/therm		6%	\$45
Mundelein	8.00%	Yes	31,560					3%							
New Lenox	9.00%	Yes	27,477								.30<x<.61/Kwh	\$0.05/therm		6%	N/A
Niles	10.25%	Yes	30,345	3%		1%	1,300,000			\$0.04/gallon	.204<x<.416/Kwh	\$0.03/therm		6%	
Northbrook	10.00%	Yes	34,587	\$0.025/admission							.109<x<.222/Kwh		2%	6%	\$30
Oak Lawn	9.75%	Yes	57,013							\$0.06/gallon	.266<x<.537/Kwh	\$0.05/therm		6%	
Oak Park	10.00%	Yes	53,224					3%	\$400,000	\$0.06/gallon	.300<x<.610/Kwh	\$0.05/therm		5%	\$13.00/1,000 \$74 gal



# Village of Orland Park - 2023/2027 CIP and Financial Plan | 120

Municipality	Total Sales Tax	Home Rule	Population	Amusement Tax	Amusement Tax Revenue (Actual or Est. Actual)	Food/Beverage Tax	Food/Beverage Tax Revenue	Package Liquor Tax	Package Liquor Revenue	Local Motor Fuel	Electricity Tax (in cents)	Natural Gas Tax	Telecommunication Tax	Vehicle Sticker - Passenger	Stormwater Utility
Oakbrook Terrace	8.00%	Yes	2,725	5%	\$220,000.00						.263<x<.536/Kwh			6%	
Orland Park	9.75%	Yes	57,850												\$30 \$2.22/\$1.66
Oswego	8.50%	Yes	35,316			1%	1,002,850			\$0.04/gallon	.185<x<.366/Kwh	\$0.045/therm		6%	
Palatine	10.00%	Yes	66,321			1%	\$1,200,000				<a href="https://www.palatine.il.us/574/Municipal-Electric-Use-Tax">https://www.palatine.il.us/574/Municipal-Electric-Use-Tax</a>			6%	\$30 \$1.46/month
Park Ridge	10.00%	Yes	38,810			1%	790,000	4%	465,000	\$0.04/gallon	.080<x<.558/Kwh	\$0.02/therm		6%	\$95
Plainfield	8.50%	Yes	45,398	1%	\$6,000.00					\$0.06/gallon	.309<x<.61/Kwh	\$0.045/therm		5%	
Prospect Heights	9.50%	No	15,691	3%	\$500.00		318,704							6%	\$75
Rockford	8.75%	No	147,711			1%	3,560,000	1%	560,000						
Rolling Meadows	10.00%	Yes	23,781			2%	1,447,335	2%	Included in F&B total	\$0.04/gallon	.30<x<.61/Kwh	\$0.05/therm		6%	\$4.76/ERU/monthly20
Romeoville	8.50%	Yes	40,469			1.25%/3%	1,475,000	3%	Included in F&B total	\$0.04/gallon		\$0.035/therm			
Roselle	7.00%	No	22,660	3%	\$10,875.00	1.25%	403,700				.082<x<.573/Kwh		5%	6%	\$45
Rosemont	10.25%	Yes	3,855	3%	\$1,688,266.00	1%	2,816,178				.273<x<.554/Kwh	\$0.05/therm			
Schaumburg	10.00%	Yes	77,082	5%		2%	9,323,116	2%	Included in F&B total	\$0.03/gallon				6%	
Skokie	10.25%	Yes	66,422							\$0.05/gallon	.30<x<.61/Kwh	\$0.050/therm		6%	\$35
South Barrington	10.00%	Yes	5,016	\$0.45	\$285,000.00	1.50%	680,000	1.50%	Included in F&B total		.268<x<.545/Kwh			1%	
South Elgin	7.50%	No	23,917								.153<x<.315/Kwh		3%	3%	
St. Charles	8.00%	Yes	33,009	10%		3%		3%	Included in F&B total	\$0.02/gallon				5%	
Streamwood	10.00%	Yes	38,651			2%14	1,250,000	2% <sup>14</sup>	Included in F&B total		.278<x<.462/Kwh	\$0.0325/therm		12%	
Sycamore	8.00%	Yes	18,580			2%	1,206,741	2%	Included in F&B total	\$0.02/gallon				5%	
Tinley Park	9.50%	Yes	54,864	5%	\$666,800.00										
Vernon Hills	7.50%	Yes	26,786	4%	\$17,207.00	1%	898,291	1%	Included in F&B total		.291<x<.592/Kwh			4.5	
Villa Park	8.00%	No	21,992	5%	\$88,021.00	1.5%	790,000.00				.080<x<.574/Kwh			6%	
Warrenville	8.25%	Yes	14,655	5%	\$0.00	1.50%	664,142	N/A		\$0.04/gallon	.043<x<.090/Kwh		3%	6%	N/A
Waukegan	8.50%	Yes	88,614			1%	4,300,000	1%	Included in F&B total		.260<x<.578/Kwh	\$0.045/therm		5%	\$45
West Chicago	8.00%	Yes	25,370	2%							.002<x<.555/Kwh	\$0.035/therm		5%	
West Dundee	8.50%	Yes	7,784			1%	415,000	1%	Included in F&B total	\$0.02/gallon	.300<x<.610/Kwh	\$0.04/therm		1%	





Village of Orland Park - 2023/2027  
CIP and Financial Plan | 121

Municipality	Total Sales Tax	Home Rule	Population	Amusement Tax	Amusement Tax Revenue (Actual or Est. Actual)	Food/Beverage Tax	Food/Beverage Tax Revenue	Package Liquor Tax	Package Liquor Revenue	Local Motor Fuel	Electricity Tax (in cents)	Natural Gas Tax	Telecommunication Tax	Vehicle Sticker - Passenger	Stormwater Utility
Westchester	10.00%	No	16,492	3%	\$16,666.00	1%	\$255,000	N/A	N/A	3 cents per gallon		5%			1.29 cents per gallon for sewer system
Wheaton	8.00%	Yes	53,126								.300<x<.610/Kwh	\$0.03/therm		3.60%	
Wheeling	10.00%	Yes	38,499	4%	\$7,347.00	1%	937,875				.300<x<.610/Kwh	\$0.05/therm		6%	
Willow Springs	10.00%	No	5,729								.275<x<.559/Kwh				\$30
Wilmette	10.00%	Yes	27,587							\$0.04/gallon	.080<x<.559/Kwh	\$0.024/therm		6%	\$80
Winfield	7.50%	No	10,140								.30<x<.61/Kwh	5%		6%	
Wood Dale	8.00%	No	13,861											6%	\$15
Woodridge	7.75%	Yes	33,826							\$0.04/gallon	.010<x<.567/Kwh	\$0.05/therm		6%	
Woodstock	8.00%	Yes	25,646											6%	
Yorkville	8.25%	No	22,594	3%							.130<x<.553/Kwh			5%	