

CITY OF PALOS HEIGHTS 2019 ANNUAL BUDGET

**Prepared By:
City Administrator and Staff**

Approved March 5, 2019

CITY OF PALOS HEIGHTS



7607 W. College Drive
Palos Heights, IL 60463
Phone (708) 361-1800 Fax (708) 361-9711
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ELECTED OFFICIALS

MAYOR	Robert S. Straz
CITY CLERK	Thomas Kantas
CITY TREASURER	James Daemicke

ALDERMEN

WARD 1	Jeffrey Key Donald Bylut
WARD 2	Jack Clifford Robert Basso
WARD 3	Alan Fulkerson Dolores Kramarski
WARD 4	Michael McGrogan Jerry McGovern

APPOINTED OFFICIALS

City Attorney	Thomas Brown
City Administrator	Daniel Nisavic
Director of Accounting	Janice Colvin
Deputy Clerk	Margaret Carey
City Collector/Office Manager	Kathleen Jirik
Building Commissioner	Chris Kransberger
Police Chief	Larry Yott
Public Works Director	Adam Jasinski
Recreation Director	Matthew Fairbanks
Lake Katherine Director	Gareth Blakesley

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City of Palos Heights
General Fund
Fiscal Years 2018 and 2019

2/11/2019

	2018 Budget	2018 Projected	2019 Proposed
Beginning Fund Balance	\$3,339,118	\$3,339,118	\$3,461,059
Revenues:			
General	\$9,365,882	\$9,439,815	\$9,638,772
Recreation	1,669,500	1,710,034	1,697,300
Lake Katherine Clubhouse	71,500	82,129	83,000
Lake Katherine Nature Center	330,855	330,855	339,205
Swimming Pool	287,500	288,741	287,500
Total Revenues	\$11,725,237	\$11,851,574	\$12,045,777
Expenditures:			
Administration	\$3,071,543	\$3,069,475	\$3,100,881
Building	215,200	198,685	221,800
Legal	64,000	64,457	64,000
Police	4,253,387	4,050,142	4,361,224
Police and Fire Commission	12,200	13,377	11,200
Roads and Construction	715,400	619,436	674,000
Municipal Buildings	671,700	626,066	757,173
Motor Vehicle Maintenance	455,100	455,431	544,500
Recreation	1,608,552	1,512,069	1,626,994
Lake Katherine Clubhouse	71,500	71,589	83,000
Lake Katherine Nature Center	330,855	337,849	339,205
Swimming Pool	255,800	230,062	261,800
Total Expenditures	\$11,725,237	\$11,248,638	\$12,045,777
Revenues over (under) Expenditures	\$0	\$602,936	\$0
Transfer to Capital Projects Fund according to the Fund Balance Policy*		(\$480,995)	
Ending Fund Balance	\$3,339,118	\$3,461,059	\$3,461,059
Fund Balance as a % of Expenditures (excluding transfers)		32.10%	29.43%

CITY OF PALOS HEIGHTS

Budget Worksheet - Department
Periods 01/19-12/19

FUND 1 - General Fund

	2016-16 Prior Year 2 Actual	2017-17 Prior Year Actual	2018-18 Current Yr Budget	2018-18 Current Yr Actual	2019-19 Future Year Budget	
<u>General Revenue</u>						
01-00-311000	Corporate Property Tax - Current	1,621,099.19	1,578,332.85	1,750,000.00	1,660,129.48	1,735,000.00
01-00-311200	Corporate Property Tax - Prior	16,816.30	19,178.51	17,000.00	6,382.83	15,000.00
01-00-312000	Police Protection Property Tax - Current	1,075,270.60	1,104,118.99	1,100,000.00	1,155,376.03	1,210,000.00
01-00-312200	Police Protection Property Tax - Prior	9,523.87	12,716.02	10,000.00	4,464.32	7,500.00
01-00-313000	Gas Utility Tax	174,561.73	200,360.32	210,000.00	212,920.15	212,000.00
01-00-313100	Electric Utility Tax	568,897.78	544,203.00	550,000.00	552,942.95	550,000.00
01-00-313200	Telecommunications Utility Tax	421,225.57	386,863.70	400,000.00	362,521.30	375,000.00
01-00-315000	Road & Bridge Property Tax - Current	59,445.06	56,519.06	58,000.00	57,190.59	57,000.00
01-00-315200	Road & Bridge Property Tax - Prior	572.30	708.22	500.00	253.94	500.00
01-00-321000	Liquor License	57,425.00	66,175.00	65,000.00	60,175.00	60,000.00
01-00-322000	Vending Machine License	12,335.00	12,725.00	12,000.00	12,675.00	12,000.00
01-00-323000	Business License	23,876.50	24,812.25	24,000.00	25,638.50	25,500.00
01-00-323100	Contractor License	49,650.00	62,800.00	65,000.00	55,900.00	55,000.00
01-00-323300	Health Inspections	12,930.00	20,500.00	20,000.00	20,015.00	20,000.00
01-00-323400	Elevator Inspections	15,250.00	15,095.00	15,000.00	14,750.00	15,000.00
01-00-324000	Dog & Cat License	390.00	425.00	500.00	415.00	400.00
01-00-325000	Comcast Cable Franchise Fee	194,209.01	151,003.92	200,000.00	195,725.02	200,000.00
01-00-325100	Comcast Cable PEG Fee	12,045.95	61,352.13	12,000.00	11,617.24	12,000.00
01-00-326000	AT&T Cable Franchise Fee	84,574.55	80,221.35	83,000.00	74,822.95	75,000.00
01-00-326100	AT&T Cable PEG Fee	16,914.91	16,044.30	17,000.00	14,964.60	15,000.00
01-00-329000	Rental / Vacant Property Registration	.00	4,850.00	4,000.00	4,250.00	4,000.00
01-00-331000	Permits & Inspections	118,640.30	514,194.37	150,000.00	169,848.38	150,000.00
01-00-333000	Building Department Fine	3,250.00	4,250.00	3,000.00	2,700.00	2,500.00
01-00-341000	State Income Tax	1,202,325.99	1,136,982.39	1,155,000.00	1,198,512.44	1,220,000.00
01-00-342000	Personal Property Replacement Tax	16,266.82	17,181.45	14,000.00	15,616.82	14,000.00
01-00-342200	Personal Property Replacement Tax Road & Bridge	583.10	666.55	500.00	585.85	500.00
01-00-344000	Sales Tax	1,171,923.23	1,213,634.75	1,210,000.00	1,253,814.03	1,270,000.00
01-00-345000	Local Use Tax	298,664.56	323,321.33	307,000.00	350,245.52	370,000.00
01-00-351000	Court Fines Clerk of the Circuit Court	36,799.87	31,866.19	37,000.00	30,158.66	30,000.00
01-00-352000	Local Citations	46,526.90	66,090.49	65,000.00	76,360.53	75,000.00
01-00-353000	Safe Speed Citations	11,360.00	118,454.74	120,000.00	86,632.00	85,000.00
01-00-354000	Accident Report Fees	1,485.00	1,720.00	1,500.00	1,736.00	1,500.00
01-00-366000	Zoning Fees	3,700.00	2,000.00	2,000.00	500.00	2,000.00
01-00-372000	Alarm Fees	850.00	975.00	1,000.00	.00	500.00
01-00-373000	Fingerprints	238.00	394.00	.00	169.00	.00
01-00-374000	Warning Sign Maintenance Reimbursement	1,722.25	1,737.25	1,700.00	1,622.25	1,600.00
01-00-375000	Employee Contribution Health Insurance	108,022.50	123,255.00	130,000.00	133,003.07	140,000.00
01-00-375100	Retiree / Cobra Insurance Contribution	26,805.42	37,304.76	35,000.00	39,685.08	30,000.00
01-00-381000	Interest	37,020.27	50,851.60	65,000.00	120,830.79	140,000.00
01-00-381100	Change in Market Value 1-3 yr Fund	11,413.08	13,438.94	.00	.00	.00
01-00-382000	Southwest Central Dispatch Rent	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00
01-00-385000	Tower Rental - American Tower 304210	84,417.32	87,552.63	90,105.00	87,023.76	92,835.00
01-00-385100	Tower Rental - American Tower 30399	21,600.00	22,800.00	23,400.00	21,600.00	23,400.00
01-00-385200	Tower Rental - Cingular 1905	17,335.92	18,029.36	18,750.00	18,750.53	19,500.00
01-00-385800	Tower Rental - Sprint 732A	20,663.33	21,489.86	22,350.00	22,349.46	23,243.00
01-00-385900	Tower Rental - AAT Voicestream IL96481-L	35,299.16	37,144.09	41,600.00	39,503.75	40,500.00
01-00-386100	Tower Rental - T-Mobile CH65-333A	26,272.79	27,060.99	27,827.00	27,872.85	28,662.00
01-00-386200	Clearwire Rental CHI5759 Golfview Water Tower	15,642.00	15,642.00	15,642.00	15,642.00	15,642.00
01-00-386300	Tower Rental - Verizon Tower B	15,000.00	24,300.00	24,720.00	25,029.00	25,780.00
01-00-386400	Tower Rental - Verizon Golfview	.00	.00	16,000.00	20,000.00	24,600.00
01-00-388000	Public Arts Donations	5,794.80	9,321.00	.00	8,000.00	.00
01-00-389000	Miscellaneous Revenues	81,447.62	110,907.62	70,000.00	71,584.58	45,000.00

CITY OF PALOS HEIGHTS

Budget Worksheet - Department
Periods 01/19-12/19

FUND 1 - General Fund

	2016-16 Prior Year 2 Actual	2017-17 Prior Year Actual	2018-18 Current Yr Budget	2018-18 Current Yr Actual	2019-19 Future Year Budget	
01-00-389200	Miscellaneous Revenues Trinity	5,145.90	5,222.40	5,200.00	5,222.40	5,200.00
01-00-389500	Pace Bus Program	17,580.05	9,511.61	9,000.00	6,629.50	6,500.00
01-00-390100	IDOT Police Department Traffic Grant	29,608.96	20,305.24	20,000.00	20,062.48	20,000.00
01-00-390200	DEA Task Force Overtime Reimbursement	17,355.36	15,044.42	17,000.00	18,042.00	16,000.00
01-00-390300	USC Task Force Overtime Reimbursement	11,418.74	28,357.27	15,000.00	14,880.65	15,000.00
01-00-390350	OCIDEF Task Force Overtime Reimbursement	11,604.92	8,953.88	8,000.00	6,464.10	7,000.00
01-00-390400	Interfund Operating Transfer Water/Sewer	771,975.00	835,204.00	887,088.00	887,138.00	927,410.00
01-00-390500	IRMA Claim Reimbursement	7,380.65	9,616.15	5,000.00	4,176.98	6,000.00
01-00-390600	IRMA Surplus	76,059.45	150,000.00	100,000.00	100,000.00	65,000.00
01-00-390700	Gas Rebate	3,720.24	3,475.86	3,500.00	3,086.70	3,000.00
01-00-392000	Sale of Property	7,000.00	30,034.94	5,000.00	.00	10,000.00
	Total Revenue General Revenue	8,836,932.82	9,597,296.75	9,365,882.00	9,438,209.06	9,638,772.00

CITY OF PALOS HEIGHTS

Budget Worksheet - Department
Periods 01/19-12/19

FUND 1 - General Fund

		2016-16	2017-17	2018-18	2018-18	2019-19
		Prior Year 2	Prior Year	Current Yr	Current Yr	Future Year
		Actual	Actual	Budget	Actual	Budget
<u>General Operation</u>						
01-11-421000	Salaries - Full Time	209,272.43	243,318.38	249,000.00	228,281.82	240,000.00
01-11-421100	Mayor Salary	12,000.04	12,000.04	12,000.00	12,000.04	12,000.00
01-11-421200	Alderman Salaries	40,000.22	40,000.22	40,000.00	40,000.22	40,000.00
01-11-421300	City Clerk Salary	7,499.96	7,499.96	7,500.00	7,499.96	7,500.00
01-11-421400	Treasurer Salary	5,000.06	5,000.05	5,000.00	5,000.06	5,000.00
01-11-421500	City Administrator Salary	140,746.05	144,464.32	147,900.00	148,465.17	153,000.00
01-11-421600	Director of Accounting Salary	79,906.95	81,630.79	82,554.00	82,336.69	84,188.00
01-11-421700	Deputy City Clerk Stipend	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00
01-11-421800	City Collector Stipend	3,600.00	3,600.00	3,600.00	3,600.00	3,600.00
01-11-421900	Community Development Coordinator	44,784.40	63,934.81	82,512.00	66,806.42	85,000.00
01-11-422000	Salaries - Part Time	58,302.51	21,690.92	52,000.00	53,788.47	55,000.00
01-11-451000	Medical Insurance	1,128,745.08	1,224,862.01	1,220,000.00	1,414,629.90	1,441,000.00
01-11-520000	Mayor Allowance	1,191.34	1,390.50	2,900.00	1,300.48	2,900.00
01-11-520100	City Clerk Allowance	200.00	.00	2,100.00	252.80	2,100.00
01-11-520200	City Treasurer Allowance	1,522.97	210.95	2,100.00	.00	2,100.00
01-11-520300	Donald Bylut Allowance	2,190.24	2,400.00	2,400.00	2,256.69	2,400.00
01-11-520400	Jeffrey Key Allowance	2,300.00	2,300.88	2,400.00	2,300.00	2,400.00
01-11-520500	Jack Clifford Allowance	2,285.61	2,323.71	2,400.00	2,376.46	2,400.00
01-11-520600	Alan Fulkerson Allowance	.00	.00	2,400.00	.00	2,400.00
01-11-520700	Dolores Kramarski Allowance	2,240.90	2,399.24	2,400.00	2,367.06	2,400.00
01-11-520800	Jerry McGovern Allowance	2,238.92	2,177.88	2,400.00	.00	2,400.00
01-11-520900	Bob Basso Allowance	2,300.00	2,371.55	2,400.00	2,400.00	2,400.00
01-11-521000	Mike McGrogan Allowance	2,300.00	2,400.00	2,400.00	2,400.00	2,400.00
01-11-521100	City Administrator Allowance	870.88	1,400.05	1,400.00	1,165.91	1,400.00
01-11-530000	Equipment Maintenance	823.50	2,943.50	3,100.00	560.00	1,500.00
01-11-531000	Public Accounting Service	33,435.00	35,435.00	39,000.00	39,010.00	40,000.00
01-11-537000	Computer Hardware, Software, & Maintenance	21,521.16	23,062.74	25,000.00	22,230.85	30,000.00
01-11-538000	Consulting / Professional Fees	2,047.67	49,010.26	70,000.00	28,051.04	40,000.00
01-11-549300	Health Inspections	15,800.00	8,700.00	12,000.00	23,000.00	15,000.00
01-11-551000	Postage	3,153.15	2,470.51	4,000.00	1,583.21	2,500.00
01-11-552000	Telephone	22,861.07	18,694.72	20,000.00	21,426.10	20,000.00
01-11-554000	Printing, Publishing, Legal Notice	3,761.61	5,448.92	5,000.00	3,950.93	4,000.00
01-11-558000	Web Site Expenses	11,305.00	.00	30,000.00	29,761.58	10,000.00
01-11-561000	Membership, Dues, Subscriptions	8,473.62	8,239.82	10,000.00	11,938.32	12,000.00
01-11-563000	Training	1,314.26	738.24	3,000.00	284.35	3,000.00
01-11-578000	Credit Card Fees	4,238.97	5,995.19	6,000.00	5,608.10	5,500.00
01-11-591000	IRMA	201,604.52	228,435.96	181,123.00	177,713.00	181,288.00
01-11-592000	Insurance Deductible	13,412.70	26,889.78	15,000.00	20,032.01	15,000.00
01-11-594000	Rental of Equipment	3,571.56	4,542.72	4,400.00	4,405.44	4,400.00
01-11-651000	Office / Department Supplies	16,759.83	17,875.90	16,000.00	16,108.47	16,500.00
01-11-652000	Channel 4 Expenses	20,835.46	24,492.61	25,000.00	24,428.73	25,000.00
01-11-674000	Codifications	7,024.20	3,971.16	3,500.00	3,173.76	3,500.00
01-11-710000	Public Relations / Special Events	10,817.25	17,222.12	25,000.00	20,668.60	20,000.00
01-11-711000	Pace Senior Bus Service	30,474.95	33,401.90	30,500.00	29,675.09	30,000.00
01-11-712000	Safety	533.00	.00	.00	.00	.00
01-11-713000	Business Development / Advisory Committee	9,490.74	3,828.12	5,000.00	10,056.82	15,000.00
01-11-714000	Façade Program	4,500.00	4,640.00	30,000.00	14,232.50	50,000.00
01-11-715000	Veterans	500.00	450.00	1,000.00	450.00	1,000.00
01-11-825000	Art Commission Expenses	12,514.94	16,859.99	5,000.00	10,220.97	11,000.00
01-11-910000	Emergencies / Contingencies	989.00	32,134.06	100,000.00	5,870.00	100,000.00
01-11-912000	Bad Debt Expense	1,081.50	.00	.00	.00	.00
01-11-925000	Miscellaneous Expenses	218.50	375.00	2,000.00	.00	.00

CITY OF PALOS HEIGHTS

**Budget Worksheet - Department
Periods 01/19-12/19**

FUND 1 - General Fund

		2016-16	2017-17	2018-18	2018-18	2019-19
		Prior Year 2	Prior Year	Current Yr	Current Yr	Future Year
		Actual	Actual	Budget	Actual	Budget
01-11-991400	Incremental Sales Tax Transfer	53,500.00	45,000.00	45,000.00	45,000.00	55,000.00
01-11-993400	Interfund Operating Transfer Capital Projects	1,180,845.00	1,229,147.00	189,799.00	670,794.00	.00
01-11-995600	Interfund Operating Transfer Lake Katherine	165,060.00	221,461.00	231,855.00	231,855.00	231,205.00
Total Expenditures General Operation		3,616,466.72	3,943,342.48	3,071,543.00	3,555,817.02	3,100,881.00
Building Department						
01-15-421100	Building Commissioner	88,084.59	93,436.56	103,000.00	102,787.39	105,100.00
01-15-421300	Secretarial Wages	38,053.93	40,772.45	45,000.00	44,652.99	48,000.00
01-15-421400	Part Time Inspectors	11,830.00	14,872.00	15,500.00	15,470.00	16,000.00
01-15-421700	Salaries - Part Time	5,139.51	7,530.56	14,000.00	10,191.75	20,000.00
01-15-530100	Vehicle Maintenance	190.25	111.75	200.00	12.00	100.00
01-15-549000	Professional Services	511.25	3,711.15	10,000.00	2,243.50	8,000.00
01-15-549400	Elevator Inspections	6,889.00	6,792.00	7,000.00	6,579.00	7,000.00
01-15-552000	Telephone	1,245.35	1,307.39	2,000.00	797.07	1,000.00
01-15-561000	Membership, Dues, Subscriptions	608.95	16.34	500.00	324.80	500.00
01-15-563000	Training	1,514.31	1,050.80	3,000.00	1,770.00	3,000.00
01-15-651000	Office / Department Supplies	2,988.55	3,821.92	4,000.00	4,486.27	4,100.00
01-15-658000	Operating Supplies	2,656.34	3,292.74	4,000.00	3,110.99	4,000.00
01-15-810000	Equipment Purchase/Maintenance	5,671.48	6,982.75	7,000.00	6,795.20	5,000.00
Total Expenditures Building Department		165,383.51	183,698.41	215,200.00	199,220.96	221,800.00
Legal Department						
01-16-539100	City Attorney Retainer	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00
01-16-539200	Prosecutor Retainer	22,999.92	22,999.92	23,000.00	22,999.92	23,000.00
01-16-539300	Legal Expense	27,452.20	38,029.36	25,000.00	29,590.16	25,000.00
01-16-539400	Union Negotiations - Legal	.00	.00	1,000.00	.00	1,000.00
Total Expenditures Legal Department		65,452.12	76,029.28	64,000.00	67,590.08	64,000.00

CITY OF PALOS HEIGHTS

**Budget Worksheet - Department
Periods 01/19-12/19**

FUND 1 - General Fund

		2016-16	2017-17	2018-18	2018-18	2019-19
		Prior Year 2	Prior Year	Current Yr	Current Yr	Future Year
		Actual	Actual	Budget	Actual	Budget
<u>Police Department</u>						
01-21-421000	Full Time Officer Wages	2,122,288.55	2,266,247.01	2,381,665.00	2,306,443.06	2,457,711.00
01-21-421100	Administrative Salaries	365,222.42	377,438.88	389,665.00	389,173.95	401,356.00
01-21-421400	Part Time Officer Wages	19,817.75	19,714.40	26,589.00	14,289.84	27,255.00
01-21-421500	Clerical Staff Wages	164,329.22	169,670.91	192,102.00	174,515.49	198,376.00
01-21-421600	Non-Swam Wages	98,779.91	99,322.81	100,264.00	105,046.19	102,762.00
01-21-422000	Specialty Pay / OIC Stipend	18,307.48	13,999.68	20,000.00	14,499.68	20,000.00
01-21-423000	Overtime	122,581.05	144,207.53	149,000.00	119,888.11	154,200.00
01-21-423100	IDOT Traffic Enforcement Program	761.01	3,788.22	21,100.00	11,759.53	24,225.00
01-21-423200	Overtime - Drug	54,490.01	48,276.56	49,400.00	67,429.08	49,400.00
01-21-451100	Post Employment Health Plan	73,168.20	73,893.42	75,317.00	73,057.20	75,054.00
01-21-530000	Equipment Maintenance	23,969.15	22,608.01	24,500.00	24,543.68	24,500.00
01-21-537000	Computer Hardware, Software, & Maintenance	96,816.55	127,202.29	148,000.00	155,980.44	148,000.00
01-21-540000	Building Maintenance	50,106.15	35,990.73	50,000.00	41,996.91	60,000.00
01-21-540200	Janitorial Services	22,500.00	20,625.00	23,700.00	22,500.00	23,700.00
01-21-551000	Postage	1,205.46	2,859.20	4,500.00	1,787.98	2,000.00
01-21-552000	Telephone	22,816.13	29,237.00	25,000.00	29,773.32	25,000.00
01-21-556000	Dispatching Services	329,805.97	338,051.08	352,185.00	340,821.88	352,185.00
01-21-561000	Membership, Dues, Subscriptions	1,370.00	1,790.00	1,500.00	1,795.00	2,000.00
01-21-563000	Training	22,712.43	30,564.18	27,500.00	26,755.98	27,500.00
01-21-564000	Tuition Reimbursement	22,578.69	11,618.74	17,400.00	11,083.40	12,200.00
01-21-571300	Utilities - Gas	5,108.43	6,672.88	8,000.00	5,925.26	8,000.00
01-21-580000	Uniform Allowance	23,427.22	22,576.79	35,000.00	23,469.61	35,000.00
01-21-594000	Equipment Rental	2,460.68	2,778.10	5,000.00	92.97	.00
01-21-651000	Office / Department Supplies	10,453.39	11,358.25	15,000.00	12,250.82	20,000.00
01-21-653000	Operational Services	12,411.56	15,992.01	14,000.00	13,213.47	18,500.00
01-21-653100	Crime Lab	19,520.00	19,685.00	19,700.00	19,685.00	19,700.00
01-21-660000	MSI Collection Expense	8,818.48	12,081.12	13,000.00	12,382.15	13,000.00
01-21-716000	Half Marathon	8,153.63	12,266.36	10,500.00	6,412.49	.00
01-21-717000	Classic Car Even	850.00	6,097.42	6,300.00	5,420.76	9,100.00
01-21-718000	4th of July	850.00	11,542.96	12,500.00	3,112.97	15,500.00
01-21-810000	Purchase of Equipment	34,747.60	27,073.82	35,000.00	25,408.47	35,000.00
01-21-953000	Transfer to Police Pension Fund	162,000.00	162,000.00	.00	.00	.00
Total Expenditures Police Department		3,922,427.12	4,147,230.36	4,253,387.00	4,060,514.69	4,361,224.00
<u>Police and Fire Commission</u>						
01-25-421000	Secretarial Stipend	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00
01-25-539000	Legal Expense - Attorney	184.50	.00	1,000.00	1,777.50	1,000.00
01-25-554000	Legal Notices	.00	.00	500.00	.00	500.00
01-25-561000	Membership, Dues, Subscriptions	375.00	690.00	700.00	375.00	700.00
01-25-568000	Employment & Promotion	2,665.18	10,147.50	6,000.00	7,224.23	5,000.00
Total Expenditures Police and Fire Commission		7,224.68	14,837.50	12,200.00	13,376.73	11,200.00

CITY OF PALOS HEIGHTS

Budget Worksheet - Department
Periods 01/19-12/19

FUND 1 - General Fund

	2016-16 Prior Year 2 Actual	2017-17 Prior Year Actual	2018-18 Current Yr Budget	2018-18 Current Yr Actual	2019-19 Future Year Budget	
<u>Roads and Construction</u>						
01-41-421000	Full Time Wages	248,818.34	210,345.58	260,000.00	263,207.50	270,000.00
01-41-421100	Director's Salary	61,294.65	63,778.49	63,400.00	68,248.05	65,000.00
01-41-421200	Secretarial Wages	29,859.80	12,781.66	25,000.00	.00	20,000.00
01-41-421400	Snow Plowing Wages	2,746.53	6,280.11	10,000.00	9,999.90	10,500.00
01-41-423000	Overtime	5,272.72	8,517.30	9,000.00	1,135.54	9,000.00
01-41-423400	Snow Plowing Overtime	27,015.64	11,183.28	28,000.00	34,559.44	31,000.00
01-41-532000	Engineering/Professional Fees	44,881.07	34,810.79	38,000.00	47,597.12	39,000.00
01-41-541000	Street Maintenance/Repairs/Signs	60,705.72	80,338.67	70,000.00	81,692.19	80,000.00
01-41-541100	Drainage Maintenance	22,344.92	32,800.29	30,000.00	14,650.03	25,000.00
01-41-541200	Restoration	19,301.37	20,177.32	20,000.00	16,406.75	20,000.00
01-41-554000	Legal Notices	.00	.00	300.00	.00	600.00
01-41-561000	Membership, Dues, Subscriptions	165.00	60.00	300.00	281.41	300.00
01-41-562000	Travel Expenses	17.40	17.30	100.00	18.40	100.00
01-41-563000	Training	169.00	206.00	1,500.00	394.00	1,500.00
01-41-571000	Utilities	30,360.06	28,212.96	25,000.00	34,177.15	27,000.00
01-41-580000	Uniform Allowance	1,126.09	1,272.80	2,800.00	624.14	2,500.00
01-41-594000	Equipment Rental	.00	414.30	2,500.00	.00	2,500.00
01-41-651000	Office / Department Supplies	6,632.20	5,219.69	8,000.00	8,019.73	8,000.00
01-41-712000	Safety	480.50	225.00	1,500.00	171.97	2,000.00
01-41-810000	Purchase of Equipment	.00	3,789.97	85,000.00	1,080.00	30,000.00
01-41-812000	Sidewalks	3,955.16	3,780.00	35,000.00	44,147.46	30,000.00
Total Expenditures Roads and Construction		565,146.17	524,211.51	715,400.00	626,410.78	674,000.00

CITY OF PALOS HEIGHTS

Budget Worksheet - Department
Periods 01/19-12/19

FUND 1 - General Fund

	2016-16 Prior Year 2 Actual	2017-17 Prior Year Actual	2018-18 Current Yr Budget	2018-18 Current Yr Actual	2019-19 Future Year Budget	
<u>Municipal Grounds and Property</u>						
01-44-421000	Full Time Wages	224,464.15	253,662.98	255,000.00	255,982.51	265,500.00
01-44-421200	Custodial Wages	38,353.92	3,687.00	8,000.00	3,654.00	8,000.00
01-44-421300	Seasonal Wages	53,804.33	64,301.76	65,000.00	54,418.56	60,000.00
01-44-423000	Overtime - Plowing Maintenance	11,731.45	10,560.79	12,000.00	10,172.09	12,900.00
01-44-532000	Professional & Engineering Fees	8,904.25	18,880.71	20,000.00	5,049.77	40,000.00
01-44-540000	City Hall Maintenance	49,889.96	37,861.56	35,000.00	39,001.72	77,023.00
01-44-540600	Lake Katherine Maintenance	12,451.63	16,962.80	18,500.00	15,362.20	20,000.00
01-44-543100	Bike Path	.00	1,654.45	5,000.00	4,666.20	5,000.00
01-44-543200	Purchase / Plant Trees	6,950.00	6,060.50	8,000.00	9,228.70	15,000.00
01-44-543400	Ballfield Light Maintenance	.00	.00	1,500.00	1,800.00	1,500.00
01-44-543500	Removal / Trim Trees	31,955.00	40,047.00	40,000.00	59,477.00	50,000.00
01-44-543600	Chip Disposal	.00	.00	12,000.00	1,525.00	7,000.00
01-44-544000	Heating & Cooling System Maintenance	13,338.42	10,664.23	16,000.00	16,127.21	16,000.00
01-44-544400	Public Works Garage Maintenance	22,436.21	20,304.06	25,000.00	27,739.10	34,000.00
01-44-544500	Parks & Rec Building Maintenance	29,027.50	21,368.69	20,000.00	21,098.25	22,000.00
01-44-545000	Warning Sirens	2,260.00	2,260.00	6,000.00	2,260.00	6,000.00
01-44-546000	Harlem Berms Maintenance	10,732.89	6,162.19	15,000.00	15,129.60	15,000.00
01-44-546100	Harlem Avenue Maintenance	19,105.49	27,688.18	30,000.00	31,384.67	30,000.00
01-44-554000	Legal Notices	.00	.00	200.00	.00	200.00
01-44-561000	Membership, Dues, Subscriptions	175.00	190.00	200.00	255.00	250.00
01-44-562000	Travel Expenses	.00	.00	100.00	.00	100.00
01-44-563000	Training	605.95	195.84	1,000.00	570.00	1,000.00
01-44-580000	Uniform Allowance	2,112.90	4,212.19	4,000.00	134.97	3,000.00
01-44-594000	Equipment Rental	92.70	545.20	1,000.00	.00	1,000.00
01-44-651000	Office / Department Supplies	12,427.82	10,870.41	12,000.00	19,989.38	12,000.00
01-44-662000	Custodian Supplies	4,601.83	2,987.77	5,000.00	3,492.42	5,000.00
01-44-663000	Landscape Supplies	3,305.33	6,150.49	6,000.00	4,719.04	6,000.00
01-44-716000	Half Marathon	4,833.33	5,730.65	6,500.00	6,211.89	.00
01-44-717000	Classic Car Event	2,060.65	2,287.11	3,200.00	2,849.02	3,200.00
01-44-718000	4th of July	10,069.77	11,771.07	12,500.00	9,972.98	12,500.00
01-44-810000	Purchase of Equipment	23,800.71	828.00	28,000.00	5,000.00	28,000.00
	Total Expenditures Municipal Grounds and Property	599,491.19	587,895.63	671,700.00	627,271.28	757,173.00

CITY OF PALOS HEIGHTS

**Budget Worksheet - Department
Periods 01/19-12/19**

FUND 1 - General Fund

	2016-16 Prior Year 2 Actual	2017-17 Prior Year Actual	2018-18 Current Yr Budget	2018-18 Current Yr Actual	2019-19 Future Year Budget	
<u>Motor Vehicle Maintenance</u>						
01-45-421000	Full Time Wages	121,479.89	133,556.80	138,000.00	141,274.38	150,000.00
01-45-423000	Overtime	5,268.95	6,494.42	6,800.00	4,961.98	7,400.00
01-45-529100	Police Equipment Maintenance	1,191.57	1,455.70	3,000.00	1,657.58	3,000.00
01-45-529300	Building & Grounds Equipment Maintenance	8,733.39	9,283.01	12,000.00	10,480.24	19,000.00
01-45-529400	Roads Equipment Maintenance	8,100.00	7,137.02	10,000.00	9,515.21	10,000.00
01-45-529600	Lake Katherine Equipment Maintenance	3,208.53	1,295.03	3,500.00	2,162.37	3,500.00
01-45-529800	Water & Sewer Equipment Maintenance	11,905.41	5,684.00	16,000.00	14,708.83	20,000.00
01-45-529900	MVM Equipment Maintenance	1,271.10	2,589.74	3,500.00	4,200.15	3,600.00
01-45-534000	Snow Plow Equipment Maintenance	3,064.73	6,918.34	6,000.00	7,029.40	9,500.00
01-45-535100	Police Vehicle Maintenance	29,372.51	30,399.30	26,000.00	24,357.71	26,000.00
01-45-535200	Building Department Vehicle Maintenance	1,011.23	2,370.62	2,000.00	1,471.95	2,000.00
01-45-535300	Building & Grounds Vehicle Maintenance	5,271.78	7,174.07	6,000.00	6,982.16	5,000.00
01-45-535400	Roads Vehicle Maintenance	12,398.22	12,787.53	15,000.00	16,760.13	15,000.00
01-45-535500	Recreation Vehicle Maintenance	878.67	2,441.68	4,500.00	5,286.56	4,500.00
01-45-535600	Lake Katherine Vehicle Maintenance	1,115.42	461.60	1,500.00	754.00	1,500.00
01-45-535800	Water & Sewer Vehicle Maintenance	18,138.19	20,819.08	22,000.00	23,205.25	28,000.00
01-45-535900	MVM Vehicle Maintenance	49.96	17.01	2,000.00	480.78	2,000.00
01-45-537000	Computer Hardware, Software, & Maintenance	768.44	3,724.00	6,000.00	3,619.61	6,000.00
01-45-561000	Membership, Dues, Subscriptions	.00	.00	600.00	48.23	200.00
01-45-563000	Training	3,787.05	3,496.20	6,500.00	3,909.30	6,500.00
01-45-580000	Uniform Allowance	5,562.82	5,948.02	6,200.00	7,026.72	6,800.00
01-45-594000	Equipment Rental	2,387.96	1,141.35	3,000.00	1,705.78	3,000.00
01-45-651000	Office / Department Supplies	9,738.71	8,741.17	8,000.00	8,916.46	10,000.00
01-45-655000	Gasoline & Oil	116,061.32	117,626.77	135,000.00	142,722.80	155,000.00
01-45-810000	Purchase of Equipment	6,074.92	8,908.97	12,000.00	11,717.25	47,000.00
	Total Expenditures Motor Vehicle Maintenance	376,840.77	400,451.43	455,100.00	454,954.83	544,500.00

CITY OF PALOS HEIGHTS

**Budget Worksheet - Department
Periods 01/19-12/19**

FUND 1 - General Fund

	2016-16 Prior Year 2 Actual	2017-17 Prior Year Actual	2018-18 Current Yr Budget	2018-18 Current Yr Actual	2019-19 Future Year Budget	
Recreation Department						
01-51-311000	Recreation Property Tax - Current	660,266.28	629,018.66	675,000.00	624,227.20	655,000.00
01-51-311200	Recreation Property Tax - Prior	7,318.67	7,812.88	8,000.00	2,543.96	5,000.00
01-51-368100	Adult Program Fees	29,870.85	37,766.23	40,000.00	53,007.20	45,000.00
01-51-368200	Camp Fees	155,631.98	185,230.32	195,000.00	200,589.54	200,000.00
01-51-368300	Early Childhood Program Fees	23,603.25	21,042.00	21,000.00	21,835.08	21,000.00
01-51-368400	Fitness Program Fees	70,964.45	62,306.10	70,000.00	64,138.38	70,000.00
01-51-368500	Preschool Fees	46,500.00	57,642.60	55,000.00	79,660.50	50,000.00
01-51-368600	Special Event Fees	19,156.75	23,715.23	22,000.00	25,363.22	22,000.00
01-51-368700	Teen Program Fees	804.00	1,421.00	2,000.00	535.00	2,000.00
01-51-368800	Youth Program Fees	157,423.74	169,213.05	135,000.00	177,529.95	155,000.00
01-51-368900	Youth Athletic Fees	81,867.51	84,960.61	75,000.00	92,637.40	72,000.00
01-51-369000	Birthday Party Fees	3,375.00	8,484.50	7,000.00	9,365.00	9,500.00
01-51-370000	Play Memberships RDR	25,643.10	135,994.80	180,000.00	159,993.31	181,000.00
01-51-370100	Play Memberships Standard Rate	5,355.14	29,676.61	40,000.00	34,902.49	40,000.00
01-51-370200	Play Plus Membership RDR	1,918.61	7,396.52	9,000.00	5,533.08	6,000.00
01-51-370300	Play Plus Membership Standard Rate	.00	.00	.00	35.00	.00
01-51-370400	Daily Walk In Track Fees	12,747.00	994.00	1,000.00	1,125.00	2,500.00
01-51-370500	Open Gym Fees	.00	45,702.99	38,000.00	40,976.31	38,000.00
01-51-370600	Personal Training	.00	9,138.40	9,000.00	12,565.80	13,000.00
01-51-382000	Building Rental	33,126.25	44,659.66	40,000.00	58,720.34	55,000.00
01-51-382300	Park Permit Fees	4,250.00	4,445.00	5,000.00	5,385.00	5,500.00
01-51-384000	Childcare Fees	.00	3,114.81	3,000.00	2,421.00	3,000.00
01-51-385000	Farmers Market Space Rental	.00	.00	.00	.00	6,600.00
01-51-387000	4th of July Donations - General	18,840.01	13,429.00	15,000.00	17,304.00	20,000.00
01-51-387100	4th of July Donations - Water Bill	1,235.38	828.07	1,000.00	744.19	700.00
01-51-388000	Sponsorships	.00	1,170.00	2,500.00	1,986.90	2,500.00
01-51-389000	Miscellaneous Revenues	8,031.24	1,309.31	1,000.00	(75.84)	500.00
01-51-389300	Vending Revenues	11,196.73	19,938.50	20,000.00	16,985.16	16,500.00
Total Revenue Recreation Department		1,379,125.94	1,606,412.85	1,669,500.00	1,710,034.17	1,697,300.00

CITY OF PALOS HEIGHTS

Budget Worksheet - Department
Periods 01/19-12/19

FUND 1 - General Fund

	2016-16 Prior Year 2 Actual	2017-17 Prior Year Actual	2018-18 Current Yr Budget	2018-18 Current Yr Actual	2019-19 Future Year Budget	
<u>Recreation Department</u>						
01-51-421100	Parks & Rec Director Salary	101,040.03	104,133.56	108,000.00	107,845.38	110,430.00
01-51-421200	Program Manager Salary	59,370.16	50,506.25	52,403.00	52,789.57	53,582.00
01-51-421300	Office Manager Salary	40,940.70	41,654.89	42,660.00	42,619.97	43,620.00
01-51-421400	Youth Supervisor Salary	42,421.45	44,332.87	40,000.00	40,000.08	40,900.00
01-51-421500	Front Desk Wages	41,831.84	69,771.46	75,000.00	73,214.24	80,000.00
01-51-421600	Building Attendant Salary	30,314.43	18,007.42	30,000.00	14,885.67	33,500.00
01-51-421700	Recreation Program Supervisor Salary	35,772.07	42,052.40	40,000.00	40,000.11	40,900.00
01-51-421800	Full Time Custodial Wages	113,243.74	40,286.75	51,304.00	50,665.50	52,458.00
01-51-421900	Recreation Assistant / Intern Wages	11,274.25	10,546.25	14,500.00	10,290.50	10,000.00
01-51-422100	Adult Program Staff Wages	10,654.28	15,276.47	18,000.00	11,278.93	12,000.00
01-51-422200	Camp Staff Wages	112,964.82	117,755.75	118,000.00	92,459.34	95,000.00
01-51-422300	Early Childhood Staff Wages	16,351.41	14,727.18	13,500.00	9,249.32	12,000.00
01-51-422400	Group Fitness Staff Wages	60,841.46	53,784.96	53,000.00	56,127.98	55,000.00
01-51-422500	Preschool Staff Wages	23,801.37	32,445.47	30,000.00	32,134.14	31,000.00
01-51-422600	Special Event Staff Wages	3,195.42	4,448.87	5,000.00	3,887.25	5,000.00
01-51-422700	Teen Program Staff Wages	.00	.00	2,000.00	.00	1,000.00
01-51-422800	Youth Program Staff Wages	69,805.66	68,636.99	65,000.00	65,491.16	65,000.00
01-51-422900	Youth Athletic Staff Wages	29,184.51	28,836.97	28,000.00	27,443.50	24,000.00
01-51-423000	Birthday Party Staff Wages	720.04	1,832.47	2,500.00	2,225.82	2,500.00
01-51-423100	Fitness Center Attendant Wages	19,460.50	54,502.73	56,000.00	51,991.86	50,000.00
01-51-423200	Facilities Manager Wages	18,750.05	38,667.84	39,904.00	39,852.78	39,904.00
01-51-423300	Part Time Custodian Wages	.00	47,528.28	45,000.00	48,662.02	50,000.00
01-51-423400	Facilities Tech Wages	.00	60,504.08	60,081.00	55,602.36	62,000.00
01-51-423500	Personal Trainer Wages	.00	6,999.25	7,200.00	10,701.50	9,600.00
01-51-423600	Childcare Wages	.00	14,389.68	14,500.00	13,817.55	14,000.00
01-51-423700	Open Gym Staff Wages	.00	7,796.51	7,000.00	8,467.79	8,500.00
01-51-537000	Computer Hardware, Software, & Maintenance	17,126.42	14,101.88	15,000.00	15,466.27	15,000.00
01-51-540000	Recreation Building Expense	51,147.19	34,201.34	30,000.00	29,875.50	35,000.00
01-51-540100	Contractual Services Building	.00	12,481.98	23,300.00	24,169.69	23,000.00
01-51-540200	Contractual Services Fitness Center	.00	2,522.70	7,200.00	6,210.98	7,200.00
01-51-549000	Professional Services	61,953.55	24,367.01	30,000.00	27,804.62	25,000.00
01-51-551000	Postage	7,992.60	7,038.77	9,000.00	7,605.69	8,500.00
01-51-552000	Telephone	10,460.02	17,621.49	17,500.00	19,307.67	19,000.00
01-51-557000	Publicity & Advertising	28,709.14	29,804.90	35,000.00	35,176.58	30,000.00
01-51-559000	Software Licensing	10,524.34	16,441.43	19,500.00	18,874.21	17,500.00
01-51-561000	Membership, Dues, Subscriptions	4,186.27	7,126.92	6,000.00	4,523.82	6,000.00
01-51-563000	Training	10,793.00	10,627.22	11,000.00	11,736.96	12,000.00
01-51-567000	Employee Background Checks	3,256.00	3,996.00	3,500.00	3,681.50	2,500.00
01-51-571000	Utilities - Gas	6,847.25	9,389.25	40,000.00	6,336.94	25,000.00
01-51-578000	Credit Card Fees	11,182.47	17,097.38	18,500.00	19,339.40	21,500.00
01-51-594000	Contractual Services	32,797.62	36,409.32	35,000.00	30,495.04	35,000.00
01-51-594100	Fitness Equipment Lease	17,075.80	40,381.92	45,000.00	40,381.92	42,000.00
01-51-651000	Office / Department Supplies	8,330.23	8,091.98	10,000.00	8,491.93	7,000.00
01-51-662000	Custodial Supplies	12,479.76	13,818.41	12,000.00	12,936.68	15,000.00
01-51-681100	Adult Program Supplies	7,416.41	10,206.93	10,000.00	18,517.21	15,000.00
01-51-681200	Camp Supplies	38,808.55	30,375.31	30,000.00	31,288.01	31,000.00
01-51-681300	Early Childhood Program Supplies	2,820.25	1,647.69	3,500.00	5,025.26	3,500.00
01-51-681400	Fitness Program Supplies	2,988.67	853.06	1,500.00	1,326.13	2,800.00
01-51-681500	Preschool Supplies	3,243.31	3,053.44	5,000.00	5,078.09	4,500.00
01-51-681600	Special Event Supplies	28,557.16	30,533.26	28,000.00	34,577.38	30,000.00
01-51-681700	Teen Program Supplies	1,503.37	1,067.50	2,000.00	1,116.00	1,500.00
01-51-681800	Youth Program Supplies	27,043.52	23,694.03	24,000.00	30,128.74	25,000.00

CITY OF PALOS HEIGHTS

**Budget Worksheet - Department
Periods 01/19-12/19**

FUND 1 - General Fund

	2016-16 Prior Year 2 Actual	2017-17 Prior Year Actual	2018-18 Current Yr Budget	2018-18 Current Yr Actual	2019-19 Future Year Budget
01-51-681900 Youth Athletic Supplies	16,647.28	20,723.97	25,000.00	22,988.62	32,000.00
01-51-682000 Birthday Party Supplies	2,163.68	2,171.18	2,000.00	3,038.69	4,000.00
01-51-683000 Vending Supplies	5,211.37	12,024.11	11,500.00	6,259.78	10,000.00
01-51-684000 Childcare Supplies	.00	1,638.55	1,500.00	334.35	1,500.00
01-51-685000 Farmers Market Expenses	.00	.00	.00	.00	6,600.00
01-51-701000 Senior Citizens	4,750.00	5,450.00	6,500.00	5,150.00	6,500.00
01-51-718000 4th of July	36,318.44	36,884.92	38,000.00	39,068.38	40,000.00
01-51-811000 Vehicle	131.00	204.80	500.00	568.11	25,000.00
01-51-812000 Fitness Center Equipment Purchases	.00	7,693.19	3,500.00	3,993.76	10,000.00
01-51-826000 Park Development / Recreation Improvements	27,671.09	35,368.65	30,000.00	30,157.43	30,000.00
Total Expenditures Recreation Department	1,342,073.95	1,518,535.84	1,608,552.00	1,522,735.66	1,626,994.00

CITY OF PALOS HEIGHTS

**Budget Worksheet - Department
Periods 01/19-12/19**

FUND 1 - General Fund

	2016-16 Prior Year 2 Actual	2017-17 Prior Year Actual	2018-18 Current Yr Budget	2018-18 Current Yr Actual	2019-19 Future Year Budget
<u>Lake Katherine Clubhouse</u>					
01-54-347000	Grant Revenue	693.00	.00	.00	.00
01-54-357000	LKNGB Board Revenue	48,375.00	65,000.00	71,000.00	81,000.00
01-54-389000	Miscellaneous Income	467.20	641.56	500.00	1,129.22
	Total Revenues Lake Katherine Clubhouse	49,535.20	65,641.56	71,500.00	82,129.22
<u>Lake Katherine Clubhouse</u>					
01-54-421100	Clubhouse Building Supervisor Wages	13,495.36	15,588.70	15,000.00	20,715.54
01-54-421200	Custodial Wages	7,330.35	17,419.35	16,000.00	16,240.62
01-54-530000	Maintenance Contracts	4,507.10	5,254.53	5,000.00	5,366.44
01-54-540000	Clubhouse Maintenance	2,305.28	2,042.17	3,000.00	792.86
01-54-541000	Postage	1,089.10	2,182.32	1,500.00	290.18
01-54-552000	Telephone	1,584.57	1,155.08	2,000.00	1,182.38
01-54-571000	Utilities	25,090.27	21,240.15	24,000.00	20,526.76
01-54-591000	Liquor Insurance Policy	4,400.00	4,400.00	5,000.00	4,475.00
	Total Expenditures Lake Katherine Clubhouse	59,802.03	69,282.30	71,500.00	69,589.78

CITY OF PALOS HEIGHTS

**Budget Worksheet - Department
Periods 01/19-12/19**

FUND 1 - General Fund

		2016-16 Prior Year 2 Actual	2017-17 Prior Year Actual	2018-18 Current Yr Budget	2018-18 Current Yr Actual	2019-19 Future Year Budget
<u>Lake Katherine Nature Center</u>						
01-56-357000	LKNCBG Board Revenue	79,125.00	85,000.00	99,000.00	99,000.00	108,000.00
01-56-387000	Interfund Operating Transfer	165,060.00	221,461.00	231,855.00	231,855.00	231,205.00
Total Revenues Lake Katherine Nature Center		244,185.00	306,461.00	330,855.00	330,855.00	339,205.00
<u>Lake Katherine Nature Center</u>						
01-56-421000	LK Operations Manager	70,333.29	72,180.98	74,500.00	74,409.16	77,000.00
01-56-421200	LK Business Coordinator Salary	47,221.60	48,223.13	49,384.00	49,338.32	50,866.00
01-56-421300	LK Program Coordinator Salary	46,254.31	47,235.03	48,371.00	48,327.16	49,339.00
01-56-421500	Part Time Seasonal Wages	76,349.32	82,595.52	76,000.00	89,215.15	76,000.00
01-56-421600	Naturalist Salary	.00	24,817.29	45,600.00	44,980.68	48,000.00
01-56-529000	Other Maintenance	499.00	416.44	1,500.00	20.00	1,500.00
01-56-530000	Maintenance Contracts	15,956.26	16,989.76	16,500.00	14,487.01	17,000.00
01-56-540000	Building & Grounds Maintenance	2,621.52	3,898.28	3,000.00	2,807.53	3,000.00
01-56-540100	Nature Center Maintenance	4,824.13	3,865.76	3,500.00	3,206.28	4,000.00
01-56-552000	Telephone	6,540.31	6,610.62	7,500.00	7,489.64	7,500.00
01-56-571000	Utilities	1,466.91	1,101.78	1,500.00	1,079.35	1,500.00
01-56-571300	Utilities - Cable	313.41	410.13	500.00	669.75	500.00
01-56-651000	Office / Department Supplies	2,994.06	2,743.06	3,000.00	1,917.75	3,000.00
Total Expenditures Lake Katherine Nature Center		275,374.12	311,087.78	330,855.00	337,947.78	339,205.00

CITY OF PALOS HEIGHTS

**Budget Worksheet - Department
Periods 01/19-12/19**

FUND 1 - General Fund

	2016-16 Prior Year 2 Actual	2017-17 Prior Year Actual	2018-18 Current Yr Budget	2018-18 Current Yr Actual	2019-19 Future Year Budget
<u>Swimming Pool</u>					
01-58-301000 Resident Family Fees	36,258.02	37,180.70	40,000.00	36,361.45	40,000.00
01-58-302000 Standard Family Fees	51,283.80	54,315.60	55,000.00	49,648.95	52,000.00
01-58-303000 Resident Individual Fees	3,459.00	1,990.00	2,500.00	2,275.10	2,500.00
01-58-304000 Standard Individual Fees	5,515.00	4,205.00	5,000.00	3,230.00	4,000.00
01-58-305000 Resident Senior Citizen Fees	6,156.50	6,399.75	7,000.00	7,098.06	7,000.00
01-58-306000 Standard Senior Citizen Fees	4,375.00	3,735.00	4,500.00	3,567.26	4,000.00
01-58-308000 General Admission	99,863.00	99,623.00	94,000.00	110,796.00	96,000.00
01-58-309000 Lessons	18,427.38	17,621.49	20,000.00	19,088.14	22,000.00
01-58-376000 Concessions	44,872.05	46,022.97	47,000.00	45,335.89	47,000.00
01-58-382000 Pool Rental	6,932.50	6,041.75	7,500.00	5,657.50	7,500.00
01-58-382100 Deck Rental	3,136.00	4,227.00	4,500.00	4,258.50	4,500.00
01-58-388000 Non Taxable Miscellaneous Sales	1,359.00	.00	.00	637.00	.00
01-58-389000 Miscellaneous Sales	304.63	369.41	500.00	787.50	1,000.00
Total Revenues Swimming Pool	281,941.88	281,731.67	287,500.00	288,741.35	287,500.00
<u>Swimming Pool</u>					
01-58-421000 Aquatic Coordinator Salary	12,500.00	12,500.00	12,500.00	12,500.00	12,500.00
01-58-421100 Assistant Manager Salary	13,377.68	14,139.61	18,000.00	16,821.03	18,000.00
01-58-421200 Cashiers / Attendants / Concession Wages	27,454.17	26,556.19	30,000.00	26,662.04	30,000.00
01-58-421400 Life Guard / Crew Leader Wages	43,036.83	44,529.82	46,000.00	45,072.44	60,000.00
01-58-421500 Swim Instructor Wages	7,534.92	9,021.64	8,500.00	7,422.20	8,500.00
01-58-421600 Maintenance Staff Wages	2,117.94	2,104.52	3,000.00	3,522.14	3,000.00
01-58-421700 Public Works Wages	536.96	2,752.00	3,000.00	1,128.32	1,500.00
01-58-461000 Social Security Contribution	6,710.88	7,199.62	7,000.00	7,251.06	8,300.00
01-58-462000 IMRF Contribution	1,605.00	1,531.25	1,500.00	1,491.25	1,500.00
01-58-463000 Medicare	1,569.48	1,683.78	1,800.00	1,695.81	2,000.00
01-58-543000 Pool Property Maintenance Wages	4,226.73	4,519.15	4,500.00	5,383.25	7,000.00
01-58-552000 Telephone	463.75	531.48	500.00	575.42	500.00
01-58-557000 Publicity & Advertising	3,458.88	3,083.81	2,500.00	1,392.00	3,500.00
01-58-571000 Utilities - Gas	4,401.90	6,800.66	6,500.00	6,360.39	6,500.00
01-58-571100 Utilities - Electric	11,515.49	8,076.95	10,500.00	7,744.72	9,500.00
01-58-571200 Utilities - Water	.00	.00	.00	.00	5,000.00
01-58-580000 Uniform Allowance	1,856.18	1,978.68	2,500.00	3,169.20	2,500.00
01-58-651000 Office / Department Supplies	212.35	476.82	500.00	558.56	1,500.00
01-58-664000 Sundries	155.39	161.87	500.00	99.88	500.00
01-58-665000 Sanitation Supplies	746.83	76.63	500.00	136.67	500.00
01-58-667000 Public Works Supplies	1,967.83	366.97	1,500.00	1,838.93	1,000.00
01-58-668000 Chemical Supplies	14,419.70	14,162.46	15,000.00	13,743.54	15,000.00
01-58-669000 Concession Supplies	25,431.96	24,547.86	26,000.00	27,500.75	26,000.00
01-58-710000 Special Events	.00	1,535.12	1,500.00	328.46	1,000.00
01-58-712000 Safety	3,619.91	3,947.24	3,500.00	3,691.37	4,000.00
01-58-810000 Purchase of Equipment	10,052.23	4,107.02	3,500.00	3,519.08	2,500.00
01-58-861000 Capital Improvements	39,999.89	27,917.17	45,000.00	34,015.42	30,000.00
Total Expenditures Swimming Pool	238,972.88	224,308.32	255,800.00	233,623.93	261,800.00
Total Fund Revenue Over Expenditures	(442,934.42)	(143,367.01)	.00	80,915.28	.00

CITY OF PALOS HEIGHTS

**Budget Worksheet - Department
Periods 01/19-12/19**

FUND 1 - General Fund

	2016-16 Prior Year 2 Actual	2017-17 Prior Year Actual	2018-18 Current Yr Budget	2018-18 Current Yr Actual	2019-19 Future Year Budget
Fund Summary					
Revenue	10,791,720.84	11,857,543.83	11,725,237.00	11,849,968.80	12,045,777.00
Expenditures	11,234,655.26	12,000,910.84	11,725,237.00	11,769,053.52	12,045,777.00
Net Revenue Over Expenditures	(442,934.42)	(143,367.01)	.00	80,915.28	.00

City of Palos Heights
 Beautification Committee
 Fiscal Years 2018 and 2019

2/11/2019

	2018 Budget	2018 Projected	2019 Proposed
Beginning Fund Balance	\$80,855	\$80,855	\$56,841
Revenues:	\$59,755	\$58,851	\$35,700
Expenditures:			
Classic Car Event	\$41,055	\$45,484	\$34,000
Adopt-a-Pot	3,600	3,136	3,615
Keep Palos Heights Beautiful	27,005	27,005	20,000
Farmer's Market	6,600	5,734	0
Farmer's Market Fund Balance to Rec		1,506	0
Total Expenditures	\$78,260	\$82,865	\$57,615
Revenues over (under) Expenditures	(\$18,505)	(\$24,014)	(\$21,915)
Estimated Ending Fund Balance	\$62,350	\$56,841	\$34,926

CITY OF PALOS HEIGHTS

**Budget Worksheet - Department
Periods 01/19-12/19**

FUND 2 - Beautification Fund

	2016 Actual	2017 Actual	2018 Budget	2018 Actual	2019 Budget
<u>DEPARTMENT 00</u>					
02-00-381000	Interest Income	44.08	.00	.00	.00
	Total Revenues DEPARTMENT 00	44.08	.00	.00	.00
<u>Classic Car Event</u>					
02-01-300100	Raffle Ticket Sales	14,808.29	8,775.00	10,000.00	8,305.00
02-01-300200	Tee Shirt Sales	120.00	180.00	50.00	255.00
02-01-300300	Car Registration	2,260.00	2,632.00	2,500.00	2,976.00
02-01-300400	Good Humor Truck	.00	.00	.00	200.00
02-01-300500	Sponsors	12,650.01	10,500.01	10,000.00	9,900.00
	Total Revenues Classic Car Event	29,838.30	22,087.01	22,550.00	21,636.00
<u>Classic Car Event</u>					
02-01-700000	Marketing	2,178.05	1,378.75	2,000.00	1,992.00
02-01-700100	Raffle Car Expenses	40.00	.00	.00	.00
02-01-700400	Equipment Rental	2,334.00	2,184.90	2,700.00	1,909.50
02-01-700600	Shirt Expense	2,740.50	2,785.36	2,750.00	2,837.01
02-01-700800	Miscellaneous Expenses	759.33	2,858.86	1,000.00	1,390.85
02-01-700900	Prize Money	11,500.00	5,050.00	5,000.00	4,900.00
02-01-990200	Transfer to Keep Palos Heights	4,406.60	3,120.00	27,005.00	27,005.00
02-01-990300	Charitable Contributions	450.00	600.00	600.00	5,450.00
	Total Expenditures Classic Car Event	24,408.48	17,977.87	41,055.00	45,484.36
<u>Adopt-A-Pot</u>					
02-02-300100	Pot Sponsorship	2,700.00	2,960.00	3,600.00	3,680.00
	Total Revenues Adopt-A-Pot	2,700.00	2,960.00	3,600.00	3,680.00
<u>Adopt-A-Pot</u>					
02-02-700000	Plants, Soil, & Supplies	3,727.55	3,118.02	3,175.00	2,917.53
02-02-700200	Water Usage	.00	.00	50.00	.00
02-02-700300	Signage	110.50	189.00	100.00	162.00
02-02-700400	Miscellaneous Expenses	.00	.00	200.00	6.46
02-02-700500	Planting Day Expenses	.00	.00	75.00	50.00
	Total Expenditures Adopt-A-Pot	3,838.05	3,307.02	3,600.00	3,135.99

CITY OF PALOS HEIGHTS

**Budget Worksheet - Department
Periods 01/19-12/19**

FUND 2 - Beautification Fund

	2016 Actual	2017 Actual	2018 Budget	2018 Actual	2019 Budget	
<u>Keep Palos Heights Beautiful</u>						
02-03-300100	Transfer from Classic Car Even	4,406.60	3,120.00	27,005.00	27,005.00	20,000.00
	Total Revenues Keep Palos Heights Beautiful	4,406.60	3,120.00	27,005.00	27,005.00	20,000.00
<u>Keep Palos Heights Beautiful</u>						
02-03-700000	Recognition Night	295.60	248.92	505.00	465.06	515.00
02-03-700100	Miscellaneous Expenses	150.00	120.00	1,000.00	.00	1,000.00
02-03-700200	Subdivision Entrance Program	366.20	.00	500.00	168.79	500.00
02-03-990300	Charitable Contributions	3,594.80	4,719.79	25,000.00	15,097.50	17,985.00
	Total Expenditures Keep Palos Heights Beautiful	4,406.60	5,088.71	27,005.00	15,731.35	20,000.00
<u>Farmer's Market</u>						
02-04-300100	Space Rental	5,287.00	6,587.50	6,600.00	6,530.00	.00
02-04-300200	Kris Kringle Market	225.00	.00	.00	.00	.00
	Total Revenues Farmer's Market	5,512.00	6,587.50	6,600.00	6,530.00	.00
<u>Farmer's Market</u>						
02-04-700000	Rebates	650.00	650.00	850.00	750.00	.00
02-04-700200	Advertising	3,230.81	3,184.00	3,200.00	2,951.00	.00
02-04-700300	Conventions & Travel	429.74	125.00	150.00	95.00	.00
02-04-700400	Entertainment	332.28	459.75	400.00	466.12	.00
02-04-700500	Miscellaneous Expenses	696.41	778.65	900.00	484.30	.00
02-04-700700	Sanitation Station	977.14	977.14	1,100.00	937.14	.00
	Total Expenditures Farmer's Market	6,316.38	6,174.54	6,600.00	5,683.56	.00
	Total Fund Revenue Over Expenditures	(3,531.47)	(2,206.37)	18,505.00	11,184.26	21,915.00
<u>Fund Summary</u>						
	Revenue	42,500.98	34,754.51	59,755.00	58,851.00	35,700.00
	Expenditures	38,969.51	32,548.14	78,260.00	70,035.26	57,615.00
	Net Revenue Over Expenditures	3,531.47	2,206.37	(18,505.00)	(11,184.26)	(21,915.00)

City of Palos Heights
Gateway TIF Fund Proforma
Fiscal Years 2018 and 2019

2/5/2019

	2018 Budget	2018 Projected	2019 Proposed
Beginning Fund Balance	\$77,132	\$77,132	\$97,974
Revenues:			
Property Taxes	\$7,000	\$27,000	\$28,000
Interest	\$200	\$1,230	\$500
Transfer from General Fund			
TOTAL REVENUES	\$7,200	\$28,230	\$28,500
Expenditures:			
City Staff Professional Services	\$20,000	\$812	\$5,000
Legal Services	\$10,000	\$0	\$10,000
Other Professional Services	\$10,000	\$6,000	\$55,000
Postage / Deliver	\$500	\$458	\$500
Legal Notices / Publication	\$500	\$118	\$500
TOTAL EXPENDITURES	\$41,000	\$7,388	\$71,000
Revenues over (under) Expenditures	(\$33,800)	\$20,842	(\$42,500)
Estimated Ending Fund Balance	\$43,332	\$97,974	\$55,474

CITY OF PALOS HEIGHTS

**Budget Worksheet - Department
Periods 01/19-12/19**

FUND 11 - Gateway TIF Fund

	2016 Actual	2017 Actual	2018 Budget	2018 Actual	2019 Budget	
<u>Revenue</u>						
11-00-311000	Property Tax Revenue	1,723.42	8,321.11	7,000.00	26,970.84	28,000.00
11-00-381000	Interest Income	336.05	454.47	200.00	1,397.97	500.00
	Total Revenues	2,059.47	8,775.58	7,200.00	28,368.81	28,500.00
<u>Expenditures</u>						
11-00-421000	City Staff Professional Services	.00	14,307.04	20,000.00	4,696.75	5,000.00
11-00-539000	Legal Services	.00	.00	10,000.00	.00	10,000.00
11-00-549000	Professional Services	9,486.98	4,150.00	10,000.00	6,787.53	55,000.00
11-00-551000	Postage	132.60	.00	500.00	458.00	500.00
11-00-554000	Printing, Publishing, Legal Notices	.00	117.54	500.00	117.54	500.00
	Total Expenditures	9,619.58	18,574.58	41,000.00	12,059.82	71,000.00
	Total Fund Revenue Over Expenditures	(7,560.11)	(9,799.00)	(33,800.00)	16,308.99	(42,500.00)
<u>Fund Summary</u>						
	Revenue	2,059.47	8,775.58	7,200.00	28,368.81	28,500.00
	Expenditures	9,619.58	18,574.58	41,000.00	12,059.82	71,000.00
	Net Revenue Over Expenditures	(7,560.11)	(9,799.00)	(33,800.00)	16,308.99	(42,500.00)

City of Palos Heights
 Bike Trail Fund Proforma
 Fiscal Years 2018 and 2019

2/11/2019

	2018 Budget	2018 Projected	2019 Proposed
Beginning Fund Balance	\$68,096	\$68,096	\$16,563
Revenues:	\$0	\$0	\$0
Expenditures:			
Engineering	\$10,000	\$0	\$0
Bike Trail Maintenance	50,000	51,533	10,000
Total Expenditures	\$60,000	\$51,533	\$10,000
Revenues over (under) Expenditures	(\$60,000)	(\$51,533)	(\$10,000)
Estimated Ending Fund Balance	\$8,096	\$16,563	\$6,563

CITY OF PALOS HEIGHTS

**Budget Worksheet - Department
Periods 01/19-12/19**

FUND 12 - Bike Trail Fund

	2016 Actual	2017 Actual	2018 Budget	2018 Actual	2019 Budget
<u>Revenue</u>					
12-00-394000 IDOT ROW Reimbursement Palos Park	9,190.00	.00	.00	.00	.00
Total Revenues	9,190.00	.00	.00	.00	.00
<u>Expenditures</u>					
12-00-532000 Engineering Fees	.00	.00	10,000.00	.00	.00
12-00-861000 ROW Purchase Reimbursement Palos Park	9,190.00	.00	.00	.00	.00
12-00-863000 Bike Trail Maintenance	.00	.00	50,000.00	51,533.03	10,000.00
Total Expenditures	9,190.00	.00	60,000.00	51,533.03	10,000.00
Total Fund Revenue Over Expenditures	.00	.00	(60,000.00)	(51,533.03)	(10,000.00)
<u>Fund Summary</u>					
Revenue	9,190.00	.00	.00	.00	.00
Expenditures	9,190.00	.00	60,000.00	51,533.03	10,000.00
Net Revenue Over Expenditures	.00	.00	(60,000.00)	(51,533.03)	(10,000.00)

City of Palos Heights
127th & Harlem TIF
Fiscal Years 2018 and 2019

12/27/2018

	2018 Budget	2018 Projected	2019 Proposed
Beginning Fund Balance	\$286,013	\$286,013	\$334,810
Revenues:			
Property Taxes	\$270,000	\$276,270	\$290,000
Interest	\$500	\$5,000	\$1,500
TOTAL REVENUES	\$270,500	\$281,270	\$291,500
Expenditures:			
City Staff Professional Services	\$4,500	\$0	\$10,000
Legal Services	\$4,500	\$26,366	\$35,000
Professional Services	\$2,000	\$3,290	\$5,000
Legal Notice and Postage	\$200	\$179	\$200
Jewel Note Payment	\$202,682	\$202,638	\$232,300
TOTAL EXPENDITURES	\$213,882	\$232,473	\$282,500
Revenues over (under) Expenditures	\$56,618	\$48,797	\$9,000
Estimated Ending Fund Balance	\$342,631	\$334,810	\$343,810

CITY OF PALOS HEIGHTS

**Budget Worksheet - Department
Periods 01/19-12/19**

FUND 13 - 127th & Harlem TIF

		2016 Actual	2017 Actual	2018 Budget	2018 Actual	2019 Budget
<u>Revenue</u>						
13-00-311000	127th & Harlem TIF Levy - Current	222,748.54	245,584.50	270,000.00	276,270.48	290,000.00
13-00-311200	127th & Harlem TIF Tax - Prior	9.53	.00	.00	.00	.00
13-00-381000	Interest Income	800.62	1,548.60	500.00	5,541.47	1,500.00
	Total Revenues	223,558.69	247,133.10	270,500.00	281,811.95	291,500.00
<u>Expenditures</u>						
13-00-421000	City Staff Professional Services	.00	3,744.99	4,500.00	10,597.80	10,000.00
13-00-539000	Legal Services	.00	.00	4,500.00	27,598.27	35,000.00
13-00-549000	Professional Services	10,335.66	3,500.00	2,000.00	3,290.00	5,000.00
13-00-551000	Legal Notice and Postage	184.54	117.54	200.00	178.54	200.00
13-00-810000	Jewel Note Payment	165,579.00	210,076.00	202,682.00	202,637.77	232,300.00
	Total Expenditures	176,099.20	217,438.53	213,882.00	244,302.38	282,500.00
	Total Fund Revenue Over Expenditures	47,459.49	29,694.57	56,618.00	37,509.57	9,000.00
<u>Fund Summary</u>						
	Revenue	223,558.69	247,133.10	270,500.00	281,811.95	291,500.00
	Expenditures	176,099.20	217,438.53	213,882.00	244,302.38	282,500.00
	Net Revenue Over Expenditures	47,459.49	29,694.57	56,618.00	37,509.57	9,000.00

City of Palos Heights
Business District Fund
Fiscal Years 2018 and 2019

12/27/2018

	2018 Budget	2018 Projected	2019 Proposed
Beginning Fund Balance	\$263,785	\$263,785	\$249,520
Revenues:			
Business District Sales Tax	\$115,000	\$109,000	\$115,000
Incremental Sales Tax	\$55,000	\$45,000	\$55,000
Interest	\$1,000	\$2,500	\$1,000
TOTAL REVENUES	\$171,000	\$156,500	\$171,000
Expenditures:			
City Staff Professional Services - Bus Dist Tax	\$1,250	\$0	\$1,250
Legal Services - Business District Tax	\$3,500	\$11,005	\$3,500
Professional Services - Business District Tax	\$1,500	\$4,290	\$1,500
Jewel Note Payment - Business District Tax	\$107,060	\$111,026	\$107,060
City Staff Professional Services - Inc Sales Tax	\$1,250	\$0	\$1,250
Legal Services - Incremental Sales Tax	\$3,500	\$0	\$3,500
Professional Services - Incremental Sales Tax	\$1,500	\$0	\$1,500
Jewel Note Payment - Incremental Sales Tax	\$48,160	\$44,444	\$48,160
TOTAL EXPENDITURES	\$167,720	\$170,765	\$167,720
Revenues over (under) Expenditures	\$3,280	(\$14,265)	\$3,280
Estimated Ending Fund Balance	\$267,065	\$249,520	\$252,800

CITY OF PALOS HEIGHTS

Budget Worksheet - Department
Periods 01/19-12/19

FUND 14 - Business District Fund

	2016 Actual	2017 Actual	2018 Budget	2018 Actual	2019 Budget	
<u>DEPARTMENT 00</u>						
14-00-344000	Business District Sales Tax	113,326.78	110,568.67	115,000.00	108,465.64	115,000.00
14-00-345000	Incremental Sales Tax	53,500.00	45,000.00	55,000.00	45,000.00	55,000.00
14-00-381000	Interest Income	307.74	1,013.35	1,000.00	2,835.52	1,000.00
Total Revenues DEPARTMENT 00		167,134.52	156,582.02	171,000.00	156,301.16	171,000.00
<u>Business District Tax</u>						
14-01-421000	City Staff Professional Serv	.00	555.90	1,250.00	1,324.72	1,250.00
14-01-539000	Legal Services	.00	.00	3,500.00	11,004.45	3,500.00
14-01-549000	Professional Services	2,590.00	.00	1,500.00	4,685.03	1,500.00
14-01-810000	Jewel Note Payment	80,269.00	103,625.00	107,060.00	111,026.12	107,060.00
Total Expenditures Business District Tax		82,859.00	104,180.90	113,310.00	128,040.32	113,310.00
<u>Incremental Sales Tax</u>						
14-02-421000	City Staff Professional Serv	.00	555.89	1,250.00	1,324.73	1,250.00
14-02-539000	Legal Services	.00	.00	3,500.00	.00	3,500.00
14-02-549000	Professional Services	.00	.00	1,500.00	.00	1,500.00
14-02-810000	Jewel Note Payment	41,014.00	36,000.00	48,160.00	44,444.11	48,160.00
Total Expenditures Incremental Sales Tax		41,014.00	36,555.89	54,410.00	45,768.84	54,410.00
Total Fund Revenue Over Expenditures		(43,261.52)	(15,845.23)	(3,280.00)	17,508.00	(3,280.00)
<u>Fund Summary</u>						
Revenue		167,134.52	156,582.02	171,000.00	156,301.16	171,000.00
Expenditures		123,873.00	140,736.79	167,720.00	173,809.16	167,720.00
Net Revenue Over Expenditures		43,261.52	15,845.23	3,280.00	(17,508.00)	3,280.00

City of Palos Heights
Motor Fuel Tax Fund Proforma
Fiscal Years 2018 and 2019

12/27/2018

	2018 Budget	2018 Projected	2019 Proposed
Beginning Fund Balance	\$362,981	\$362,981	\$368,481
Revenues:	\$323,000	\$334,500	\$325,000
Expenditures:	\$323,000	\$329,000	\$325,000
Revenues over (under) Expenditures	\$0	\$5,500	\$0
Estimated Ending Fund Balance	\$362,981	\$368,481	\$368,481

CITY OF PALOS HEIGHTS

**Budget Worksheet - Department
Periods 01/19-12/19**

FUND 15 - MFT Fund

	2016 Actual	2017 Actual	2018 Budget	2018 Actual	2019 Budget
<u>Revenue</u>					
15-00-343000 Motor Fuel Tax Allotments	329,788.85	324,711.92	320,000.00	337,190.38	320,000.00
15-00-381000 Interest Income	1,524.76	4,356.53	3,000.00	7,142.22	5,000.00
Total Revenues	331,313.61	329,068.45	323,000.00	344,332.60	325,000.00
<u>Expenditures</u>					
15-00-532000 Engineering/Professional Fees	45,086.08	.00	.00	.00	.00
15-00-617000 Salt Deliveries	131,645.86	22,231.29	45,000.00	45,000.00	62,000.00
15-00-860000 Capital Outlay - Road	202,200.00	300,000.00	278,000.00	278,000.00	263,000.00
Total Expenditures	378,931.94	322,231.29	323,000.00	323,000.00	325,000.00
Total Fund Revenue Over Expenditures	(47,618.33)	6,837.16	.00	21,332.60	.00
<u>Fund Summary</u>					
Revenue	331,313.61	329,068.45	323,000.00	344,332.60	325,000.00
Expenditures	378,931.94	322,231.29	323,000.00	323,000.00	325,000.00
Net Revenue Over Expenditures	(47,618.33)	6,837.16	.00	21,332.60	.00

City of Palos Heights
IMRF Fund
Fiscal Years 2018 and 2019

2/5/2019

	2018 Budget	2018 Projected	2019 Proposed
Beginning Fund Balance	\$273,331	\$273,331	\$279,158
Revenues:			
IMRF Property Taxes	\$315,000	\$303,191	\$315,000
FICA Property Taxes	\$307,000	\$272,219	\$294,000
Transfer from General Fund	\$0	\$0	\$0
TOTAL REVENUES	\$622,000	\$575,410	\$609,000
Expenditures:			
IMRF	\$315,000	\$283,732	\$315,000
Social Security	\$200,000	\$199,767	\$206,000
Medicare	86,000	86,084	88,000
Total Expenditures	\$601,000	\$569,583	\$609,000
Revenues over (under) Expenditures	\$21,000	\$5,827	\$0
Estimated Ending Fund Balance	\$294,331	\$279,158	\$279,158
Fund Balance as a % of Expenses		49.01%	45.84%

CITY OF PALOS HEIGHTS

**Budget Worksheet - Department
Periods 01/19-12/19**

FUND 16 - IMRF Soc Security Fund

	2016 Actual	2017 Actual	2018 Budget	2018 Actual	2019 Budget	
<u>Revenue</u>						
16-00-311000	Property Tax IMRF - Current	291,273.39	313,044.08	315,000.00	301,925.93	315,000.00
16-00-311200	Property Tax IMRF - Prior	2,896.14	3,445.59	.00	1,265.56	.00
16-00-312000	Property Tax Social Security - Current	259,620.30	308,142.11	307,000.00	269,973.63	294,000.00
16-00-312200	Property Tax Social Security - Prior	2,398.31	3,070.50	.00	1,245.39	.00
	Total Revenues	556,188.14	627,702.28	622,000.00	574,410.51	609,000.00
<u>Expenditures</u>						
16-00-461000	Social Security Contribution	178,777.59	190,203.01	200,000.00	199,034.42	206,000.00
16-00-462000	Retirement Contribution	281,378.43	272,472.12	315,000.00	282,321.51	315,000.00
16-00-463000	Medicare Contribution	79,471.64	84,237.71	86,000.00	85,913.00	88,000.00
	Total Expenditures	539,627.66	546,912.84	601,000.00	567,268.93	609,000.00
	Total Fund Revenue Over Expenditures	16,560.48	80,789.44	21,000.00	7,141.58	.00
<u>Fund Summary</u>						
	Revenue	556,188.14	627,702.28	622,000.00	574,410.51	609,000.00
	Expenditures	539,627.66	546,912.84	601,000.00	567,268.93	609,000.00
	Net Revenue Over Expenditures	16,560.48	80,789.44	21,000.00	7,141.58	.00

City of Palos Heights
Special Recreation Accessibilty Fund Proforma
Fiscal Years 2018 and 2019

1/11/2019

	2018 Budget	2018 Projected	2019 Proposed
Beginning Fund Balance	\$193,289	\$193,289	\$267,655
Revenues:			
Property Taxes	\$151,000	\$152,196	\$159,000
Grant Revenue	\$0	\$0	\$0
TOTAL REVENUES	\$151,000	\$152,196	\$159,000
Expenditures:			
SWSRA Membership	\$95,000	\$77,600	\$95,000
Professional Services	\$1,500	\$0	\$1,500
Accessibility Projects	\$100,000	\$230	\$135,000
Inclusion Cost	\$8,000	\$0	\$8,000
Park / Playground Accessibility	\$6,500	\$0	\$10,000
Total Expenditures	\$211,000	\$77,830	\$249,500
Revenues over (under) Expenditures	(\$60,000)	\$74,366	(\$90,500)
Estimated Ending Fund Balance	\$133,289	\$267,655	\$177,155
Fund Balance as a % of Expenses		343.90%	71.00%

CITY OF PALOS HEIGHTS

**Budget Worksheet - Department
Periods 01/19-12/19**

FUND 25 - Special Rec Fund

	2016 Actual	2017 Actual	2018 Budget	2018 Actual	2019 Budget	
<u>Revenue</u>						
25-00-311000	Property Tax Revenue - Current	148,113.33	143,771.97	150,000.00	151,889.12	158,000.00
25-00-311200	Property Tax Revenue - Prior	1,538.27	1,752.27	1,000.00	581.43	1,000.00
	Total Revenues	149,651.60	145,524.24	151,000.00	152,470.55	159,000.00
<u>Expenditures</u>						
25-00-549000	Professional Services	.00	1,076.00	1,500.00	.00	1,500.00
25-00-800000	Inclusion Cost	4,407.19	7,365.34	8,000.00	.00	8,000.00
25-00-803000	Park & Playground Accessibility	6,599.65	6,195.00	6,500.00	.00	10,000.00
25-00-804000	Accessibility Projects	182,478.00	14,758.26	100,000.00	230.00	135,000.00
25-00-922000	SWSRA Payments	79,332.00	77,342.50	95,000.00	77,600.50	95,000.00
	Total Expenditures	272,816.84	106,737.10	211,000.00	77,830.50	249,500.00
	Total Fund Revenue Over Expenditures	(123,165.24)	38,787.14	(60,000.00)	74,640.05	(90,500.00)
<u>Fund Summary</u>						
	Revenue	149,651.60	145,524.24	151,000.00	152,470.55	159,000.00
	Expenditures	272,816.84	106,737.10	211,000.00	77,830.50	249,500.00
	Net Revenue Over Expenditures	(123,165.24)	38,787.14	(60,000.00)	74,640.05	(90,500.00)

City of Palos Heights
DUI Enforcement Fund
Fiscal Years 2018 and 2019
2/5/2019

	2018 Budget	2018 Projected	2019 Proposed
Beginning Fund Balance	\$37,400	\$37,400	\$46,010
Revenues	\$10,000	\$19,559	\$10,000
Expenditures	\$10,000	\$10,949	\$10,000
Revenues over (under) Expenditures	\$0	\$8,610	\$0
Estimated Ending Fund Balance	\$37,400	\$46,010	\$46,010

CITY OF PALOS HEIGHTS

**Budget Worksheet - Department
Periods 01/19-12/19**

FUND 28 - DUI Fund

		<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2018</u>	<u>2019</u>
		Actual	Actual	Budget	Actual	Budget
<u>Revenue</u>						
28-00-351100	DUI Fines	31,889.76	39,538.65	10,000.00	19,559.39	10,000.00
28-00-389000	Miscellaneous Revenue	731.20	.00	.00	.00	.00
	Total Revenues	32,620.96	39,538.65	10,000.00	19,559.39	10,000.00
<u>Expenditures</u>						
28-00-569000	Drug Related Enforcement & Education	.00	.00	1,000.00	.00	1,000.00
28-00-962000	Law Enforcement Equipment	51,155.02	74,512.89	9,000.00	10,949.19	9,000.00
	Total Expenditures	51,155.02	74,512.89	10,000.00	10,949.19	10,000.00
	Total Fund Revenue Over Expenditures	(18,534.06)	(34,974.24)	.00	8,610.20	.00
<u>Fund Summary</u>						
	Revenue	32,620.96	39,538.65	10,000.00	19,559.39	10,000.00
	Expenditures	51,155.02	74,512.89	10,000.00	10,949.19	10,000.00
	Net Revenue Over Expenditures	(18,534.06)	(34,974.24)	.00	8,610.20	.00

City of Palos Heights
Drug Asset Forfeiture Fund
Fiscal Years 2018 and 2019

2/5/2019

	2018 Budget	2018 Projected	2019 Proposed
Beginning Fund Balance	\$510,730	\$510,730	\$878,969
Revenues:			
Treasury	\$65,000	\$497,874	\$65,000
Justice	\$11,000	\$89,994	\$11,000
State	\$3,500	\$1,931	\$3,500
TOTAL REVENUES	\$79,500	\$589,799	\$79,500
Expenditures:			
Treasury	\$75,738	\$36,145	\$75,738
Justice	\$65,000	\$180,598	\$65,000
State	3,500	4,817	3,500
Total Expenditures	\$144,238	\$221,560	\$144,238
Revenues over (under) Expenditures	(\$64,738)	\$368,239	(\$64,738)
Estimated Ending Fund Balance	\$445,992	\$878,969	\$814,231

CITY OF PALOS HEIGHTS

Budget Worksheet - Department
Periods 01/19-12/19

FUND 29 - Drug Asset Fund

	2016 Actual	2017 Actual	2018 Budget	2018 Actual	2019 Budget
<u>Drug Assest Revenue</u>					
29-00-355100 Drug Forfeits Treasury	6,289.79	126,656.12	65,000.00	484,496.37	65,000.00
29-00-355200 Drug Forfeits State	8,648.18	168.15	3,500.00	965.25	3,500.00
29-00-355300 Drug Forfeits Justice	272,239.41	67,738.44	11,000.00	50,859.35	11,000.00
29-00-381000 Interest Income Treasury	1,077.09	963.14	.00	8,097.39	.00
29-00-381100 Interest Income State	205.56	250.81	.00	965.80	.00
29-00-381200 Interest Income Justice	1,615.46	1,964.13	.00	4,635.16	.00
29-00-389000 Other Treasury Revenue	16,101.00	10,891.63	.00	5,280.00	.00
29-00-389100 Other State Revenue	3,639.54	11,750.00	.00	.00	.00
29-00-389200 Other Justice Revenue	68,900.00	42,500.00	.00	34,500.00	.00
Total Revenues DEPARTMENT 00	378,716.03	262,882.42	79,500.00	589,799.32	79,500.00
<u>Justice</u>					
29-71-585000 Law Enforcement Equipment (d)	227,356.82	167,845.26	65,000.00	179,297.25	65,000.00
29-71-585100 Training and Education (b)	7,149.37	975.76	.00	1,301.22	.00
29-71-585200 Law Enforcement Detention Facilities (c)	249,594.77	.00	.00	.00	.00
29-71-585500 Law Enforcement Travel and Per Diem (g)	741.24	.00	.00	.00	.00
29-71-585600 Drug, Gang and other Education/Awareness Programs	150.00	.00	.00	.00	.00
Total Expenditures Justice	484,992.20	168,821.02	65,000.00	180,598.47	65,000.00
<u>Treasury</u>					
29-72-421000 Salary - Federal Task Force Replacement (n)	109,932.00	64,112.00	65,738.00	.00	65,738.00
29-72-585000 Law Enforcement Equipment (d)	44,502.93	19,607.87	10,000.00	16,331.43	10,000.00
29-72-585100 Training and Education (b)	10,316.43	.00	.00	2,705.00	.00
29-72-585200 Law Enforcement Detention Facilities (c)	134,004.01	.00	.00	.00	.00
29-72-585300 Joint Law Enforcement/Public Safety Operations (e)	1,000.00	1,500.00	.00	1,500.00	.00
29-72-585500 Law Enforcement Travel and Per Diem (g)	.00	.00	.00	2,120.60	.00
29-72-585600 Drug, Gang and other Education/Awareness Programs	2,012.72	5,045.60	.00	7,391.61	.00
29-72-585700 Law Enforcement Awards and Memorials (h)	1,773.57	1,055.34	.00	6,500.93	.00
29-72-961000 Law Enforcement Operations/Investigations (a)	1,067.00	2,098.00	.00	.00	.00
Total Expenditures Treasury	304,608.66	93,418.81	75,738.00	36,549.57	75,738.00
<u>State</u>					
29-73-585600 Drug Related Enforcement & Education	2,895.86	5,803.40	3,500.00	3,884.19	3,500.00
29-73-962000 Other Law Enforcement Expenses	570.49	.00	.00	932.67	.00
Total Expenditures State	3,466.35	5,803.40	3,500.00	4,816.86	3,500.00
Total Fund Revenue Over Expenditures	(414,351.18)	(5,160.81)	(64,738.00)	367,834.42	(64,738.00)
<u>Fund Summary</u>					
Revenue	378,716.03	262,882.42	79,500.00	589,799.32	79,500.00
Expenditures	793,067.21	268,043.23	144,238.00	221,964.90	144,238.00
Net Revenue Over Expenditures	(414,351.18)	(5,160.81)	(64,738.00)	367,834.42	(64,738.00)

City of Palos Heights
 Vehicle License Fund
 Fiscal Years 2018 and 2019

2/5/2019

	2018 Budget	2018 Projected	2019 Proposed
Beginning Fund Balance	\$254,691	\$254,691	\$225,411
Revenues:			
Vehicle Licence Fees	\$180,800	\$180,296	\$180,400
TOTAL REVENUES	\$180,800	\$180,296	\$180,400
Expenditures:			
Engineering Costs	\$25,000	\$28,282	\$45,000
Vehicle License Collection Costs	\$13,000	\$12,576	\$13,000
Capital Outlay - Roads	\$197,000	\$197,000	\$122,400
Street Maintenance	\$0	\$0	\$0
Total Expenditures	\$235,000	\$209,576	\$180,400
Revenues over (under) Expenditures	(\$54,200)	(\$29,280)	\$0
Estimated Ending Fund Balance	\$200,491	\$225,411	\$225,411

CITY OF PALOS HEIGHTS

**Budget Worksheet - Department
Periods 01/19-12/19**

FUND 32 - Vehicle License Fund

	2016 Actual	2017 Actual	2018 Budget	2018 Actual	2019 Budget
<u>Revenue</u>					
32-00-320000 Vehicle License Fees	181,622.21	181,550.00	180,000.00	179,578.50	180,000.00
32-00-320100 Vehicle License Replacement Fee	790.00	645.00	800.00	735.00	400.00
Total Revenues	182,412.21	182,195.00	180,800.00	180,313.50	180,400.00
<u>Expenditures</u>					
32-00-532000 Engineering Fees	4,098.25	51,142.04	25,000.00	30,267.54	45,000.00
32-00-598000 Collection Costs	12,213.67	12,400.38	13,000.00	12,576.13	13,000.00
32-00-860000 Capital Outlay - Roads	144,021.85	114,467.35	197,000.00	197,000.00	122,400.00
Total Expenditures	160,333.77	178,009.77	235,000.00	239,843.67	180,400.00
Total Fund Revenue Over Expenditures	22,078.44	4,185.23	(54,200.00)	(59,530.17)	.00
<u>Fund Summary</u>					
Revenue	182,412.21	182,195.00	180,800.00	180,313.50	180,400.00
Expenditures	160,333.77	178,009.77	235,000.00	239,843.67	180,400.00
Net Revenue Over Expenditures	22,078.44	4,185.23	(54,200.00)	(59,530.17)	.00

City of Palos Heights
 Capital Projects
 Fiscal Years 2018 and 2019
 2/11/2019

	2018 Budget	2018 Estimated	2019 Budgeted
Beginning Fund Balance	\$2,181,664	\$2,181,664	\$1,750,009
Revenues:	\$509,799	\$332,000	\$315,800
Expenditures:			
Engineering	\$500,000	\$160,000	\$400,000
Capital Outlay Roads	\$211,000	\$300,000	\$97,200
Building Improvements/Land Acquisition	\$0	\$300,000	\$100,000
City Hall Improvements/Design	\$100,000	\$147,000	\$200,000
Recreation Improvements/Land Acquisition	\$350,000	\$260,000	\$473,000
Pool Improvements	\$18,000	\$19,150	\$150,000
Sidewalks	\$100,000	\$1,700	\$110,000
Bike Path	\$10,000	\$0	\$10,000
Lake Katherine Capital Improvments	\$56,800	\$56,800	\$25,000
Equipment	\$0	\$0	\$170,000
Parking Lot	\$0	\$0	\$10,000
Signage	\$0	\$0	\$20,000
Total Expenditures	\$1,345,800	\$1,244,650	\$1,765,200
Revenues over (under) Expenditures	(\$836,001)	(\$912,650)	(\$1,449,400)
Transfer from the General Fund according to the Fund Balance Policy*		\$480,995	
Estimated Ending Fund Balance	\$1,345,663	\$1,750,009	\$300,609

CITY OF PALOS HEIGHTS

Budget Worksheet - Department
Periods 01/19-12/19

FUND 34 - Capital Project Fund

	2016 Actual	2017 Actual	2018 Budget	2018 Actual	2019 Budget
<u>Revenue</u>					
34-00-348100	73,628.19	101,421.02	320,000.00	6,463.52	246,800.00
34-00-389000	17,873.05	.00	.00	38,968.16	69,000.00
34-00-399000	1,052,172.00	759,976.00	.00	480,995.00	.00
34-00-399010	128,673.00	469,171.00	189,799.00	189,799.00	.00
Total Revenues	1,272,346.24	1,330,568.02	509,799.00	716,225.68	315,800.00
<u>Expenditures</u>					
34-00-532000	118,011.16	130,381.27	500,000.00	112,785.46	400,000.00
34-00-860000	.00	.00	211,000.00	90,389.83	97,200.00
34-00-866000	82,586.90	459,433.14	.00	285,209.40	100,000.00
34-00-867000	329,524.78	288,648.93	100,000.00	128,974.41	200,000.00
34-00-868000	35,921.04	476,199.79	350,000.00	227,723.35	473,000.00
34-00-868100	.00	93,659.60	18,000.00	33,666.00	150,000.00
34-00-869000	30,856.54	33,159.33	100,000.00	1,700.00	110,000.00
34-00-869300	.00	23,247.54	10,000.00	.00	10,000.00
34-00-871000	20,250.96	16,335.00	56,800.00	51,611.54	25,000.00
34-00-872100	961.27	.00	.00	.00	.00
34-00-874000	19,740.18	44,965.01	.00	.00	10,000.00
34-00-875000	.00	.00	.00	.00	170,000.00
34-00-877000	.00	.00	.00	.00	20,000.00
Total Expenditures	637,852.83	1,566,029.61	1,345,800.00	932,059.99	1,765,200.00
Total Fund Revenue Over Expenditures	634,493.41	(235,461.59)	(836,001.00)	(215,834.31)	(1,449,400.00)
<u>Fund Summary</u>					
Revenue	1,272,346.24	1,330,568.02	509,799.00	716,225.68	315,800.00
Expenditures	637,852.83	1,566,029.61	1,345,800.00	932,059.99	1,765,200.00
Net Revenue Over Expenditures	634,493.41	(235,461.59)	(836,001.00)	(215,834.31)	(1,449,400.00)

City of Palos Heights
Recreation GO Bond Fund
Fiscal Years 2018 and 2019

1/14/2019

	2018 Budget	2018 Projected	2019 Proposed
Beginning Fund Balance	\$11,411	\$11,411	\$15,350
Revenues:	\$464,688	\$469,102	\$462,088
Expenditures:			
Bond Principal	\$270,000	\$270,000	\$275,000
Interest and Fees	\$194,688	\$195,163	\$187,063
Total Expenditures	\$464,688	\$465,163	\$462,063
Revenues over (under) Expenditures	\$0	\$3,939	\$25
Estimated Ending Fund Balance	\$11,411	\$15,350	\$15,375

CITY OF PALOS HEIGHTS

**Budget Worksheet - Department
Periods 01/19-12/19**

FUND 45 - Recreation GO Bond Fund

	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Actual</u>	<u>2019 Budget</u>	
Revenue						
45-00-311000	Property Tax Revenue - Current	475,581.14	459,432.33	464,688.00	467,244.24	461,588.00
45-00-311200	Property Tax Revenue - Prior	.00	5,610.48	.00	1,857.98	500.00
	Total Revenues	<u>475,581.14</u>	<u>465,042.81</u>	<u>464,688.00</u>	<u>469,102.22</u>	<u>462,088.00</u>
Expenditures						
45-00-730000	Bond Principal	150,000.00	260,000.00	270,000.00	270,000.00	275,000.00
45-00-731000	Interest and Fees	313,256.13	202,962.50	194,688.00	195,162.50	187,063.00
	Total Expenditures	<u>463,256.13</u>	<u>462,962.50</u>	<u>464,688.00</u>	<u>465,162.50</u>	<u>462,063.00</u>
	Total Fund Revenue Over Expenditures	<u>12,325.01</u>	<u>2,080.31</u>	<u>.00</u>	<u>3,939.72</u>	<u>25.00</u>
Fund Summary						
	Revenue	475,581.14	465,042.81	464,688.00	469,102.22	462,088.00
	Expenditures	463,256.13	462,962.50	464,688.00	465,162.50	462,063.00
	Net Revenue Over Expenditures	<u>12,325.01</u>	<u>2,080.31</u>	<u>.00</u>	<u>3,939.72</u>	<u>25.00</u>

City of Palos Heights
 Water & Sewer Capital Projects
 Fiscal Years 2018 and 2019

2/5/2019

	2018 Budget	2018 Projected	2019 Proposed
Beginning Fund Balance	\$3,490,276	\$3,490,276	\$4,789,597
Revenues:	\$719,548	\$2,151,402	\$472,880
Expenditures:			
Water Capital Improvements	\$1,300,000	\$399,619	\$1,500,000
Sewer Capital Improvements	\$450,000	\$180,462	\$970,000
Water / Sewer Equipment	\$345,000	\$175,000	\$545,000
Engineering Fees	\$200,000	\$97,000	\$275,000
Storage Facility	\$15,000	\$0	\$4,000
Total Expenditures	\$2,310,000	\$852,081	\$3,294,000
Revenues over (under) Expenditures	(\$1,590,452)	\$1,299,321	(\$2,821,120)
Estimated Ending Fund Balance	\$1,899,824	\$4,789,597	\$1,968,477

CITY OF PALOS HEIGHTS

Budget Worksheet - Department
Periods 01/19-12/19

FUND 50 - Water Sewer Capital Improvemen

	2016 Actual	2017 Actual	2018 Budget	2018 Actual	2019 Budget
Revenue					
50-00-381100	(485.10)	2,450.09	.00	.00	.00
50-00-385000	.00	.00	12,000.00	18,000.00	24,540.00
50-00-399000	798,749.00	1,611,373.00	.00	1,425,854.00	.00
50-00-399510	.00	921,396.00	707,548.00	707,548.00	448,340.00
Total Revenues	798,263.90	2,535,219.09	719,548.00	2,151,402.00	472,880.00
Expenditures					
50-00-532000	62,024.40	40,565.56	200,000.00	90,285.38	275,000.00
50-00-810000	3,513.00	47,424.00	345,000.00	175,285.00	545,000.00
50-00-862000	590,471.53	492,737.36	1,300,000.00	482,539.96	1,500,000.00
50-00-864000	18,620.00	274,107.44	450,000.00	180,461.61	970,000.00
50-00-866000	.00	.00	15,000.00	.00	4,000.00
Total Expenditures	674,628.93	854,834.36	2,310,000.00	928,571.95	3,294,000.00
Total Fund Revenue Over Expenditures	123,634.97	1,680,384.73	(1,590,452.00)	1,222,830.05	(2,821,120.00)
Fund Summary					
Revenue	798,263.90	2,535,219.09	719,548.00	2,151,402.00	472,880.00
Expenditures	674,628.93	854,834.36	2,310,000.00	928,571.95	3,294,000.00
Net Revenue Over Expenditures	123,634.97	1,680,384.73	(1,590,452.00)	1,222,830.05	(2,821,120.00)

City of Palos Heights
Water and Sewer Fund Proforma
Fiscal Years 2018 and 2019
 2/5/2019

	2018 Budget	2018 Projected	2019 Proposed
Beginning Fund Balance*	\$3,268,809	\$3,268,809	\$2,911,181
Revenues:	\$7,137,500	\$7,186,063	\$7,002,800
Expenditures:	\$7,137,500	\$7,543,691	\$7,002,800
Revenues over (under) Expenditures	\$0	(\$357,628)	\$0
Estimated Ending Fund Balance	\$3,268,809	\$2,911,181	\$2,911,181
Fund Balance as a % of Expenses		58.10%	46.47%

CITY OF PALOS HEIGHTS

**Budget Worksheet - Department
Periods 01/19-12/19**

FUND 51 - Water Sewer Fund

		2016	2017	2018	2018	2019
		Actual	Actual	Budget	Actual	Budget
<u>Revenue</u>						
51-00-304000	Penalty	72,427.05	78,400.46	65,000.00	70,258.42	65,000.00
51-00-348000	EPA Grant	5,158.06	.00	.00	.00	.00
51-00-361000	Metered Water	5,058,187.17	5,531,855.60	5,500,000.00	5,450,455.07	5,338,800.00
51-00-361100	South Palos Sanitary District Water	407,933.33	431,776.06	440,000.00	442,939.60	420,000.00
51-00-362000	Sewer User Fee	1,001,459.57	1,085,244.56	1,085,000.00	1,096,000.28	1,085,000.00
51-00-364000	Water Tap-in Fee	.00	80,997.36	.00	.00	.00
51-00-365000	Water Meters	1,355.00	4,520.00	5,000.00	20,051.11	12,000.00
51-00-367000	Water Connections	.00	.00	.00	738.00	.00
51-00-381000	Interest Income	24,594.07	43,060.57	40,000.00	100,500.88	80,000.00
51-00-381100	Change in Market Value 1-3yr Fund	2,565.09	.00	.00	.00	.00
51-00-389000	Miscellaneous Revenues	3,706.08	5,180.01	2,500.00	5,119.25	2,000.00
Total Revenues		6,577,385.42	7,261,034.62	7,137,500.00	7,186,062.61	7,002,800.00

CITY OF PALOS HEIGHTS

**Budget Worksheet - Department
Periods 01/19-12/19**

FUND 51 - Water Sewer Fund

	2016 Actual	2017 Actual	2018 Budget	2018 Actual	2019 Budget	
<u>Expenditures</u>						
51-00-421000	Full Time Wages	467,854.40	522,257.48	590,000.00	523,426.54	613,600.00
51-00-421100	Directors Salary	61,294.46	63,290.47	73,400.00	68,247.85	165,000.00
51-00-421200	Secretarial Wages	32,022.60	23,743.77	30,000.00	6,654.26	30,000.00
51-00-422000	Part Time Wages	3,217.63	5,144.00	8,500.00	933.00	8,500.00
51-00-423000	Overtime	66,687.37	100,571.47	100,000.00	83,032.29	100,000.00
51-00-451000	Medical Insurance	155,675.00	176,680.00	218,700.00	218,700.00	250,610.00
51-00-461000	Social Security Contribution	36,557.94	43,765.68	48,000.00	40,973.40	50,700.00
51-00-462000	IMRF Contribution	77,459.66	86,686.37	90,000.00	80,603.00	80,000.00
51-00-463000	Medicare Contribution	8,557.80	10,297.58	12,000.00	9,620.42	12,000.00
51-00-529000	Equipment Maintenance	2,706.58	434.95	10,000.00	.00	10,000.00
51-00-530000	Equipment Maint Reimb to General Fund	13,000.00	14,000.00	18,000.00	18,000.00	20,000.00
51-00-532000	Engineering/Professional Fees	16,862.35	61,165.75	80,000.00	28,709.72	65,000.00
51-00-535000	Vehicle Maint Reimb to General Fund	25,000.00	24,000.00	25,000.00	25,000.00	28,000.00
51-00-537000	Computer Hardware, Software, & Maintenance	12,464.17	7,570.19	32,000.00	7,510.19	25,000.00
51-00-539000	Legal Services	.00	.00	3,500.00	.00	3,500.00
51-00-540000	Building Maint Reimb to General Fund	150,000.00	151,217.00	150,000.00	150,000.00	150,000.00
51-00-551000	Postage	15,276.80	16,534.45	20,000.00	15,187.38	20,000.00
51-00-552000	Telephone	56,205.37	54,529.06	40,000.00	60,622.12	40,000.00
51-00-561000	Membership, Dues, Subscriptions	661.50	816.00	1,500.00	986.00	1,500.00
51-00-562000	Travel Expenses	17.40	17.10	200.00	.00	250.00
51-00-563000	Training	798.00	1,519.90	6,000.00	1,355.00	6,000.00
51-00-571000	Utilities	76,266.53	79,763.68	78,000.00	76,198.13	78,000.00
51-00-575000	Purchase of Water	2,713,965.36	2,930,645.67	3,279,764.00	2,976,039.15	3,400,000.00
51-00-578000	Credit Card Fees	8,773.40	10,354.49	12,000.00	12,272.10	12,000.00
51-00-580000	Uniform Allowance	2,513.07	5,192.92	5,000.00	2,532.59	5,000.00
51-00-591000	IRMA Reimbursement to General Fund	66,490.30	66,528.12	85,000.00	86,657.09	87,000.00
51-00-594000	Equipment Rental	6,004.32	7,618.41	9,000.00	8,134.05	11,000.00
51-00-611000	Hydraulic Network	14,910.70	6,718.66	32,000.00	11,274.48	32,000.00
51-00-611100	Water System Maintenance	75,189.11	122,910.18	150,000.00	130,295.58	150,000.00
51-00-611200	Sewer System Maintenance	26,692.02	116,313.32	140,000.00	23,147.81	140,000.00
51-00-611300	Water System Maintenance Restoration	25,278.66	40,508.80	40,000.00	45,323.79	50,000.00
51-00-611400	Water Control System Maintenance	14,468.73	40,840.58	120,000.00	31,252.71	30,000.00
51-00-611500	Sewer Control System Maintenance	24,598.61	42,563.21	40,000.00	24,182.08	45,000.00
51-00-615000	Maintenance Supplies	6,057.93	6,833.35	9,500.00	9,209.09	9,000.00
51-00-651000	Office / Department Supplies	25,091.86	25,876.56	27,500.00	21,613.32	27,000.00
51-00-655000	Gas & Oil Reimbursement to General Fund	72,000.00	56,000.00	60,000.00	60,000.00	62,000.00
51-00-810000	Purchase of Equipment	69,350.82	21,717.95	175,000.00	84,779.73	100,000.00
51-00-813000	Purchase of Meters	47,725.42	10,973.76	45,000.00	46,171.73	70,000.00
51-00-910000	Emergency & Contingencies	.00	.00	150,000.00	.00	150,000.00
51-00-912000	Bad Debt Expense	233.19	5,242.29	.00	6,786.83	.00
51-00-999000	Administrative Expense	216,300.00	274,524.00	269,388.00	269,388.00	269,300.00
51-00-999200	Secretarial Comp Reimb to General Fund	140,000.00	140,000.00	146,000.00	146,050.00	147,500.00
51-00-999500	Transfer to Water & Sewer Capital Fund	798,749.00	2,532,769.00	707,548.00	2,133,402.00	448,340.00
Total Expenditures		5,632,978.06	7,908,136.17	7,137,500.00	7,544,271.43	7,002,800.00
Total Fund Revenue Over Expenditures		944,407.36	(647,101.55)	.00	(358,208.82)	.00
Fund Summary						
Revenue		6,577,385.42	7,261,034.62	7,137,500.00	7,186,062.61	7,002,800.00
Expenditures		5,632,978.06	7,908,136.17	7,137,500.00	7,544,271.43	7,002,800.00

CITY OF PALOS HEIGHTS

**Budget Worksheet - Department
Periods 01/19-12/19**

FUND 51 - Water Sewer Fund

	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Actual</u>	<u>2019 Budget</u>
Net Revenue Over Expenditures	<u>944,407.36</u>	<u>(647,101.55)</u>	<u>.00</u>	<u>(358,208.82)</u>	<u>.00</u>

City of Palos Heights
 Metra Station Operations Fund Proforma
 Fiscal Years 2018 and 2019

12/27/2018

	2018 Budget	2018 Projected	2019 Proposed
Beginning Fund Balance	\$99,447	\$99,447	\$120,639
Revenues:	\$56,000	\$50,192	\$56,000
Expenditures:			
Administration	\$0	\$0	\$0
Public Safety	\$10,000	\$10,000	\$10,000
Buildings and Grounds	\$46,000	\$19,000	\$65,000
Total Expenditures	\$56,000	\$29,000	\$75,000
Revenues over (under) Expenditures	\$0	\$21,192	(\$19,000)
Estimated Ending Fund Balance	\$99,447	\$120,639	\$101,639

CITY OF PALOS HEIGHTS

**Budget Worksheet - Department
Periods 01/19-12/19**

FUND 52 - Metra Fund

	2016 Actual	2017 Actual	2018 Budget	2018 Actual	2019 Budget	
<u>Metra Revenue</u>						
52-00-377000	Commuter Parking Fees	52,292.26	51,038.87	56,000.00	50,731.32	56,000.00
	Total Revenues DEPARTMENT 00	52,292.26	51,038.87	56,000.00	50,731.32	56,000.00
<u>Police Department</u>						
52-21-421000	Patrol Salaries	10,000.00	15,000.00	10,000.00	10,000.00	10,000.00
	Total Expenditures Police Department	10,000.00	15,000.00	10,000.00	10,000.00	10,000.00
<u>Municipal Grounds and Property</u>						
52-44-421000	Public Works Salaries	10,000.00	15,000.00	10,000.00	10,000.00	10,000.00
52-44-667000	Supplies & Equipment	7,162.26	5,463.90	15,000.00	9,155.34	15,000.00
52-44-860000	Capital Improvements Metra	1,710.21	36,497.71	21,000.00	742.50	40,000.00
	Total Expenditures Municipal Grounds and Property	18,872.47	56,961.61	46,000.00	19,897.84	65,000.00
	Total Fund Revenue Over Expenditures	23,419.79	(20,922.74)	.00	20,833.48	(19,000.00)
<u>Fund Summary</u>						
	Revenue	52,292.26	51,038.87	56,000.00	50,731.32	56,000.00
	Expenditures	28,872.47	71,961.61	56,000.00	29,897.84	75,000.00
	Net Revenue Over Expenditures	23,419.79	(20,922.74)	.00	20,833.48	(19,000.00)

**Palos Heights Public Library
FY2019 APPROVED BUDGET**

4000 · EXPENSES

4300 · PERSONNEL SERVICES

4310 · OPERATIONAL SALARIES

4311 · Salaried Employees	\$621,906.53
4312 · Hourly Employees	\$189,352.25
4313 · Additional Compensation	\$5,000.00
Total 4310 · OPERATIONAL SALARIES	\$816,258.78

4330 · EMPLOYEE BENEFITS

4331 · IMRF III. Muni. Ret. Fund (Levied s	\$63,819.16
4332 · FICA Social Security	\$62,061.30
4333 · Insurance	\$84,218.40
4334 · Clothing	\$1,500.00
Total 4330 · EMPLOYEE BENEFITS	\$211,598.86

4350 · STAFF & BOARD DEVELOPMENT

4351 · Membership Fees	\$2,500.00
4352 · Board Development	\$1,500.00
4353 · Administrator	\$750.00
4354 · Professional Staff	\$8,000.00
4355 · Support Staff	\$1,000.00
4356 · Mileage Reimbursement	\$1,100.00
Total 4350 · STAFF & BOARD DEVELOPMENT	\$14,850.00

Total 4300 · PERSONNEL SERVICES	\$1,042,707.64
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4400 · CONTRACTUAL SERVICES

4401 · PROFESSIONAL SERVICES

4361 · Audit Fees (levied separately)	\$6,750.00
4362 · Legal Fees	\$4,000.00
4363 · Professional Fees	\$14,670.00
4364 · Appraisal Fees	\$220.00
4365 · Accounting	\$3,000.00
Total 4401 · PROFESSIONAL SERVICES	\$28,640.00

4402 · OUTSIDE SERVICES

4412 · Payroll Services	\$5,500.00
4413 · Cash Management Services	\$0.00
4414 · Alarm	\$3,130.00
4416 · Maintenance	\$40,500.00
4417 · SWAN/OCLC	\$25,611.00
4418 · Technology	\$55,000.00
4420 · Credit Card Fees	\$800.00
Total 4402 · OUTSIDE SERVICES	\$130,541.00

4403 · PRINTING

4421 · Newspaper/Advertising Notices	\$1,000.00
4424 · Newsletter Printing	\$12,570.00
Total 4403 · PRINTING	\$13,570.00

4404 · PROGRAMMING

4451 · Youth & Teen Programming	\$10,000.00
4452 · Public Services Programming	\$13,000.00
4454 · General Programming	\$10,000.00
Total 4404 · PROGRAMMING	\$33,000.00

4405 · PUBLIC RELATIONS

4461 · Public Relations	\$3,000.00
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**Palos Heights Public Library
FY2019 APPROVED BUDGET**

Total 4405 · PUBLIC RELATIONS	\$3,000.00
Total 4400 · CONTRACTUAL SERVICES	\$208,751.00
4406 · BUILDING MAINTENANCE	
4407 · REPAIRS & MAINTENANCE	
4431 · Pest Control	\$720.00
4432 · Heating/Cooling Service	\$15,000.00
4434 · Building Repairs	\$11,000.00
4436 · Lawn/Snow Removal	\$12,150.00
Total 4407 · REPAIRS & MAINTENANCE	\$38,870.00
4408 · EQUIPMENT MAINTENANCE	
4531 · Copier	\$7,588.00
4533 · Other Equipment	\$250.00
Total 4408 · EQUIPMENT MAINTENANCE	\$7,838.00
Total 4406 · BUILDING MAINTENANCE	\$46,708.00
4440 · INSURANCE	
4441 · Bldg & Contents	\$12,500.00
4442 · Crime	\$0.00
4443 · Worker's Comp (levied separately)	\$2,200.00
Total 4440 · INSURANCE	\$14,700.00
4470 · UTILITIES	
4471 · Electricity	\$50.00
4472 · Water	\$1,800.00
4473 · Gas	\$2,500.00
4474 · Telephone/FAX	\$2,160.00
4475 · INTERNET	\$7,995.00
Total 4470 · UTILITIES	\$14,505.00
4500 · SUPPLIES	
4501 · OFFICE SUPPLIES	
4511 · Public Services - Supplies	\$1,000.00
4512 · Youth & Teen - Supplies	\$1,500.00
4514 · Business Office - Supplies	\$3,100.00
4515 · Book Processing - Supplies	\$4,750.00
4516 · Circulation - Supplies	\$3,100.00
4518 · Local History - Supplies	\$2,000.00
4519 · Hospitality - Supplies	\$1,100.00
Total 4501 · OFFICE SUPPLIES	\$16,550.00
4502 · MAINTENANCE/CLEANING SUPPLIES	
4541 · Maintenance/Cleaning Supplies	\$4,800.00
Total 4502 · MAINTENANCE/CLEANING SUPPLIE	\$4,800.00
4503 · MAILING EXPENSES & FEES	
4551 · Postage & Handling	\$1,000.00
4552 · Shipping	\$1,200.00
4553 · Bulk Fees & Permits	\$3,350.00
Total 4503 · MAILING EXPENSES & FEES	\$5,550.00
Total 4500 · SUPPLIES	\$26,900.00
4600 · CAPITAL SERVICES	
4601 · FURNITURE & EQUIPMENT	
4611 · Furniture	\$1,000.00

**Palos Heights Public Library
FY2019 APPROVED BUDGET**

4612 · Library Equipment	\$1,000.00
4614 · Other Equipment	\$1,000.00
Total 4601 · FURNITURE & EQUIPMENT	\$3,000.00
4602 · BUILDING/FACILITY IMPROVEMENTS	
4641 · Building Improvements	\$1,000.00
4642 · Facility Improvements	\$1,000.00
4643 · Landscaping	\$3,000.00
Total 4602 · BUILDING/FACILITY IMPROVEMENTS	\$5,000.00
4603 · Special Reserves Spending	\$100,000.00
4631 · Special Reserves Replenishment	\$100,000.00
Total 4600 · CAPITAL SERVICES	\$108,000.00
4700 · MEDIA/LIBRARY MATERIALS	
4710a · Databases (adult)	\$31,960.00
4710b · Databases (youth)	\$6,050.00
4711 · Periodicals	\$15,000.00
4712 · Continuations	\$2,800.00
4714 · Large Print Books	\$5,000.00
4715 · Books - Adult	\$33,500.00
4716 · Books - Youth	\$33,000.00
4717 · Videos - Adult	\$9,000.00
4718 · Videos - Youth	\$2,800.00
4719 · Audiobooks/Playaways - Adult	\$5,000.00
4720 · Audiobooks/Playaways - Youth	\$3,500.00
4721 · Software	\$10,500.00
4722 · Realia	\$500.00
4723 · Video Games	\$1,500.00
4724 · Music	\$400.00
4725A · E-Books - Adult	\$7,000.00
* 4725B · E-Audiobooks - Adult	\$10,000.00
* 4726 · E-Books - Youth	\$3,500.00
4727 · Downloadable Music	\$7,500.00
Total 4700 · MEDIA/LIBRARY MATERIALS	\$188,510.00
4900A · MISC. REIMB. (NOT LEVIED FOR)	
4900 · Reimbursement - Miscellaneous	\$1,000.00
4902 · Grants	\$15,643.75
4904 · Reimbursement Friends Book Sale	\$12,750.00
4906 · Reimbursements - Gifts/Donation	\$7,000.00
Total 4900A · MISC. REIMB. (NOT LEVIED FOR)	\$36,393.75
Total 4000 · EXPENSES	\$1,687,175.39
3000 · RECEIPTS	
3100 · REAL ESTATE TAXES	
3101 · Tax Levies- Prior Years	\$0.00
* <u>3103 · Tax Levies-Current FY*</u>	\$1,596,651.64
Corporate Fund Levy	\$1,473,334.43
IMRF Fund Levy	\$63,819.16

**Palos Heights Public Library
FY2019 APPROVED BUDGET**

Social Security Levy	\$50,298.04
Audit Fund Levy	\$7,000.00
Worker's Comp Levy	\$2,200.00
3105 · Tax Levies-Last Yr	\$15,000.00
3261 · Corporate Replacement Tax	\$8,000.00
Total 3100 · REAL ESTATE TAXES	\$1,619,651.64
3200 · MISCELLANEOUS RECEIPTS	
3201 · FRONT DESK	
3210 · OVERDUE FEES	\$10,000.00
3220 · BORROWERS CARDS	\$1,500.00
3250 · MISCELLANEOUS FRONT DESK	\$3,500.00
Total 3201 · Front Desk	\$15,000.00
3202 · MISCELLANEOUS - REIMBURSEMENTS	
3231 · Friends Book Sales	\$12,750.00
3251 · Miscellaneous	\$1,000.00
3260 · Gifts/Donations	\$7,000.00
Total 3202 · MISCELLANEOUS - REIMBURSEMEN	\$20,750.00
3240 · COPIER	\$5,000.00
3270 · Grants	\$15,643.75
Total 3200 · MISCELLANEOUS RECEIPTS	\$56,393.75
3300 · INTEREST EARNED	
3382 · Prior Years Taxes	\$70.00
3384 · Money Market FMB General Fund	\$11,000.00
3387 · Money Market IPTIP	\$50.00
3388 · Checking Account	\$10.00
Total 3300 · INTEREST EARNED	\$11,130.00
Total 3000 · RECEIPTS	\$1,687,175.39

AN ORDINANCE PROVIDING FOR THE
TAX LEVY FOR THE CITY OF PALOS HEIGHTS
FOR THE PERIOD BEGINNING JANUARY 1, 2018
AND ENDING DECEMBER 31, 2018

BE IT ORDAINED BY THE CITY COUNCIL, OF THE CITY OF PALOS HEIGHTS, COUNTY OF COOK, STATE OF ILLINOIS, as follows:

That the City Council of the City of Palos Heights, Illinois, does hereby ascertain the total amount of appropriations for all corporate purposes legally made and to be collected for the tax levy upon all property subject to taxation within the said City of Palos Heights, for the period beginning January 1, 2018 and ending December 31, 2018, to be the sum of the purpose of which appropriations are made and the sum or amount appropriated for each respective purpose and the sum to be collected from the tax levy are hereinafter specified in detail in accordance with the appropriation ordinance passed by the City Council on the 6th day of March, 2018, and duly published according to law on the 14th day of February, 2018.

Section 1:

That the sum of \$2,121,875 or as much thereof as is allowed by law is hereby levied as a general tax upon all property subject to taxation within the City of Palos Heights, Illinois, as the same is assessed and equalized for State and County purposes for the current year, for general corporate purposes, all as itemized and as shown and specified in Section 1 of said Appropriation ordinance and as hereinafter set forth in the column entitled "The Several Amounts to be Raised by Taxation, Itemized as Follows:", after giving effect to miscellaneous receipts from sources other than taxation, applied as hereinafter set forth.

That the sum of \$393,750 is hereby levied as a direct tax upon all the property subject to taxation within said City of Palos Heights as the same is assessed and equalized for State and County purposes, for the purpose of providing the municipality contribution required to be made by said City of Palos Heights to the "Illinois Municipal Retirement Fund", as provided by and established by the Statutes of the State of Illinois.

That the sum of \$357,500 is hereby levied as a social security tax upon all the property subject to taxation within said city as the same is equalized for the State and County purposes for the purpose of the city's participation in the "Social Security Act".

That the sum of \$1,500,000 is hereby levied as a police protection tax upon all property subject to taxation within said City of Palos Heights as the same is assessed and equalized for State and County purposes, for the purpose of providing police protection within said City, which tax hereby levied is in addition to taxes levied for general corporate purposes.

That the sum of \$2,070,000 is hereby levied as a direct police pension fund tax upon all the property subject to taxation within said City of Palos Heights, as the same is assessed and equalized for State and County purposes, for the purpose of the formation and disbursement of Police Pension Fund for said city.

That the sum of \$875,000 is hereby levied as a direct Playground and Recreation System tax upon all property subject to taxation within the City of Palos Heights as the same is assessed and equalized for State and County purposes, for the purpose of establishing, conduction, and maintaining supervised Playground and Recreation System within the city.

The sum of \$194,000 is hereby levied as a direct Joint Recreations Program for Handicapped tax upon all property subject to taxation within the City of Palos heights as the same is assessed and equalized for State and County purposes, for the purpose of establishing, conduction, and maintaining supervised Joint Recreation Programs for the Handicapped within the City.

The sum of \$461,588 is hereby levied as a direct Debt Service tax upon all property subject to taxation within the City of Palos heights as the same is assessed and equalized for State and County purposes, for the purpose of principal and interest payments of outstanding bonds.

City Total \$7,973,713

That the sum of \$1,568,575 is hereby levied as a direct public library tax upon all of the property subject to taxation within said City of Palos Heights as the same is assessed and equalized for State and County purposes, for the purpose of establishing and maintaining free public libraries and reading rooms for the use and benefit of the inhabitants of said City.

That the sum of \$68,925 is hereby levied as a Special Library Tax upon all the property subject to taxation within said City as the same is equalized for State and County purposes for the Library's participation in the Illinois Municipal Retirement Fund, which tax is hereby levied as in addition to taxes levied for general corporate purposes.

That the sum of \$67,026 is hereby levied as a Special Library Tax upon all the property subject to taxation within said City as the same is equalized for State and County purposes for the Library's participation in the "Social Security Act", which tax is hereby levied is in addition to taxes levied for general corporate purposes.

That the sum of \$7,290 is hereby levied as Special Library Tax upon all the property subject to taxation within said City as the same is assessed and equalized for the State and County purposes, for the purpose of paying the cost of all auditing and reports thereunder, which tax hereby levied is in addition to taxes levied for the general corporate purposes.

That the sum of \$2,376 hereby levied as a Special Library Tax upon all the property subject to taxation within said City as the same is equalized for the State and County purposes for the Library's participation in Worker's Compensation, which tax hereby levied is in addition to taxes levied for general corporate purposes.

Library Total is \$1,714,192

Grand Total for City and Library is \$9,687,905.

		Total Appropriation	Receipts From Sources Other Than Tax Levy	To Be Raised By Tax Levy
Section 2				
General Government				
01-11-421000	Salaries	\$261,450	\$0	\$261,450
01-11-421100	Mayor Salary	\$12,600	\$12,600	\$0
01-11-421200	Aldermen Salaries	\$42,000	\$42,000	\$0
01-11-421300	City Clerk Salary	\$7,875	\$7,875	\$0
01-11-421400	Treasurer Salary	\$5,250	\$5,250	\$0
01-11-421500	City Administrator Salary	\$155,295	\$0	\$155,295
01-11-421600	Finance Director Salary	\$86,682	\$0	\$86,682
01-11-421700	Deputy City Clerk Stipend	\$4,725	\$0	\$4,725
01-11-421800	City Collector Stipend	\$3,780	\$0	\$3,780
01-11-421900	Community Development Coordinator	\$86,638	\$0	\$86,638
01-11-422000	Salaries - Part Time	\$54,600	\$0	\$54,600
01-11-451000	Medical Insurance	\$1,281,000	\$0	\$1,281,000
01-11-520000	Mayor Allowance	\$3,045	\$3,045	\$0
01-11-520100	City Clerk Allowance	\$2,205	\$2,205	\$0
01-11-520200	City Treasurer Allowance	\$2,205	\$2,205	\$0
01-11-520300	Don Bylut Allowance	\$2,520	\$2,520	\$0
01-11-520400	Jeffrey Key Allowance	\$2,520	\$2,520	\$0
01-11-520500	Jack Clifford Allowance	\$2,520	\$2,520	\$0
01-11-520600	Alan Fulkerson Allowance	\$2,520	\$2,520	\$0
01-11-520700	Dolores Kramarski Allowance	\$2,520	\$2,520	\$0
01-11-520800	Jerry McGovern Allowance	\$2,520	\$2,520	\$0
01-11-520900	Bob Basso Allowance	\$2,520	\$2,520	\$0
01-11-521000	Mike McGrogan Allowance	\$2,520	\$2,520	\$0
01-11-521100	City Administrator Allowance	\$1,470	\$1,470	\$0
01-11-530000	Equipment Maintenance	\$3,255	\$3,255	\$0
01-11-531000	Public Accounting Service	\$40,950	\$40,950	\$0
01-11-537000	Computer Programming	\$26,250	\$26,250	\$0
01-11-538000	Consulting/Professional Fees	\$73,500	\$73,500	\$0
01-11-549300	Health Inspections	\$12,600	\$12,600	\$0
01-11-551000	Postage	\$4,200	\$4,200	\$0
01-11-552000	Telephone	\$21,000	\$21,000	\$0
01-11-554000	Printing, Publishing, Legal Notices	\$5,250	\$5,250	\$0
01-11-558000	Web Site Expenses	\$31,500	\$31,500	\$0
01-11-561000	Membership, Dues, Subscriptions	\$10,500	\$10,500	\$0
01-11-563000	Training	\$3,150	\$3,150	\$0
01-11-578000	Credit Card Fees	\$6,300	\$6,300	\$0
01-11-591000	Intergovernmental Risk Management Agency - Insurar	\$190,179	\$190,179	\$0
01-11-592000	Deductible/Insurance	\$15,750	\$15,750	\$0
01-11-594000	Rental Of Equipment	\$4,620	\$4,620	\$0
01-11-651000	Office/Departmental Supplies	\$16,800	\$16,800	\$0
01-11-652000	Channel 4 Expenses	\$26,250	\$26,250	\$0
01-11-674000	Codifications	\$3,675	\$3,675	\$0
01-11-710000	Public Relations/Special Events	\$26,250	\$26,250	\$0
01-11-711000	Pace Senior Bus Service	\$32,025	\$32,025	\$0
01-11-712000	Safety	\$0	\$0	\$0
01-11-713000	Business Economic Dev Advisory Committee	\$5,250	\$5,250	\$0
01-11-714000	Facade Program	\$31,500	\$31,500	\$0
01-11-715000	Veteran's Commission	\$1,050	\$1,050	\$0
01-11-825000	Art Commission Expenses	\$5,250	\$5,250	\$0
01-11-910000	Reserve for Emergency	\$100,000	\$100,000	\$0
01-11-925000	Miscellaneous Expense	\$2,100	\$2,100	\$0
01-11-991400	Interfund Transfer - Incremental Sales Tax	\$45,000	\$45,000	\$0
01-11-993400	Interfund Transfer Capital Projects	\$189,799	\$189,799	\$0
01-11-995600	Interfund Transfer Lake Katherine	\$231,855	\$231,855	\$0
	Total General Government	\$3,196,788	\$1,262,618	\$1,934,170
Building Department				
01-15-421100	Building Commissioner Salary	\$108,150	\$0	\$108,150
01-15-421300	Secretarial Wages	\$47,250	\$0	\$47,250
01-15-421400	Part Time Inspectors	\$16,275	\$0	\$16,275
01-15-421700	Salaries - Part Time	\$14,700	\$0	\$14,700
01-15-530100	Vehicle Maintenance	\$210	\$0	\$210
01-15-549000	Professional Services	\$10,500	\$9,380	\$1,120
01-15-549400	Elevator Inspections	\$7,350	\$7,350	\$0
01-15-552000	Telephone	\$2,100	\$2,100	\$0
01-15-561000	Membership, Dues, Subscriptions	\$525	\$525	\$0
01-15-563000	Training	\$3,150	\$3,150	\$0
01-15-651000	Office/Department Supplies	\$4,200	\$4,200	\$0
01-15-658000	Operating Supplies	\$4,200	\$4,200	\$0
01-15-810000	Equipment Purchase & Maintenance	\$7,350	\$7,350	\$0
	Total Building Department	\$225,960	\$38,255	\$187,705

	Total Appropriation	Receipts From Sources Other Than Tax Levy	To Be Raised By Tax Levy
Legal Expenses			
01-16-539100 City Attorney Retainer	\$15,750	\$15,750	\$0
01-16-539200 Prosecutor Retainer	\$24,150	\$24,150	\$0
01-16-539300 Legal Expense	\$26,250	\$26,250	\$0
01-16-539400 Union Negotiations-Legal	\$1,050	\$1,050	\$0
Total Legal Expenses	\$67,200	\$67,200	\$0
Police Department			
01-21-421000 Full Time Officer Wages	\$2,500,748	\$1,000,748	\$1,500,000
01-21-421100 Administrative Salaries	\$409,148	\$409,148	\$0
01-21-421400 Part Time Officer Wages	\$27,918	\$27,918	\$0
01-21-421500 Clerical Staff Wages	\$201,707	\$201,707	\$0
01-21-421600 Non-Swam Wages	\$105,277	\$105,277	\$0
01-21-422000 Specially Pay/OIC Stipend	\$21,000	\$21,000	\$0
01-21-423000 Overtime	\$156,450	\$156,450	\$0
01-21-423100 IDOT Traffic Enforcement Program	\$22,155	\$22,155	\$0
01-21-423200 Overtime - Drug	\$51,870	\$51,870	\$0
01-21-451100 Post Employment Health Benefit	\$79,083	\$79,083	\$0
01-21-530000 Equipment Maintenance	\$25,725	\$25,725	\$0
01-21-537000 Computer Hardware, Software & Maintenance	\$155,400	\$155,400	\$0
01-21-540000 Building Maintenance	\$52,500	\$52,500	\$0
01-21-540200 Janitorial Services	\$24,885	\$24,885	\$0
01-21-551000 Postage/Shipping	\$4,725	\$4,725	\$0
01-21-552000 Telephone	\$26,250	\$26,250	\$0
01-21-556000 Dispatching Services	\$369,794	\$369,794	\$0
01-21-561000 Membership, Dues, Subscriptions	\$1,575	\$1,575	\$0
01-21-563000 Training	\$28,875	\$28,875	\$0
01-21-564000 Tuition Reimbursement	\$18,270	\$18,270	\$0
01-21-571300 Utilities-Gas	\$8,400	\$8,400	\$0
01-21-580000 Uniform Allowance	\$36,750	\$36,750	\$0
01-21-594000 Equipment Rental	\$5,250	\$5,250	\$0
01-21-651000 Office / Department Supplies	\$15,750	\$15,750	\$0
01-21-653000 Operational Services	\$14,700	\$14,700	\$0
01-21-653100 Crime Lab	\$20,685	\$20,685	\$0
01-21-710000 Public Relations & Crime Prevention	\$13,650	\$13,650	\$0
01-21-716000 Half Marathon	\$11,025	\$11,025	\$0
01-21-717000 Classic Car Event	\$6,615	\$6,615	\$0
01-21-718000 4th of July	\$13,125	\$13,125	\$0
01-21-810000 Purchase of Equipment	\$36,750	\$36,750	\$0
01-21-953000 Transfer to Police Pension Fund	\$0	\$0	\$0
Total Police Department	\$4,466,055	\$2,966,055	\$1,500,000
Police & Fire Commission			
01-25-421000 Secretarial Compensation	\$4,200	\$4,200	\$0
01-25-539000 Legal Expense-Attorney	\$1,050	\$1,050	\$0
01-25-554000 Legal Notices	\$525	\$525	\$0
01-25-561000 Membership, Dues, Subscriptions	\$735	\$735	\$0
01-25-568000 Employment & Promotion	\$6,300	\$6,300	\$0
Total Police & Fire Commission	\$12,810	\$12,810	\$0
Roads & Construction			
01-41-421000 Full Time Wages	\$273,000	\$273,000	\$0
01-41-421100 Director's Salary	\$66,570	\$66,570	\$0
01-41-421200 Secretarial Wages	\$26,250	\$26,250	\$0
01-41-421400 Snow Plowing Wages	\$10,500	\$10,500	\$0
01-41-423000 Overtime	\$9,450	\$9,450	\$0
01-41-423400 Snow Plowing Overtime	\$29,400	\$29,400	\$0
01-41-532000 Engineering / Professional Fees	\$39,900	\$39,900	\$0
01-41-541000 Street Maintenance/Repairs/Signs	\$73,500	\$73,500	\$0
01-41-541100 Drainage Maintenance	\$31,500	\$31,500	\$0
01-41-541200 Restoration	\$21,000	\$21,000	\$0
01-41-554000 Legal Notices	\$315	\$315	\$0
01-41-561000 Membership, Dues, Subscriptions	\$315	\$315	\$0
01-41-562000 Travel Expenses	\$105	\$105	\$0
01-41-563000 Training	\$1,575	\$1,575	\$0
01-41-571000 Utilities	\$26,250	\$26,250	\$0
01-41-580000 Uniform Allowance	\$2,940	\$2,940	\$0
01-41-594000 Rental Of Equipment	\$2,625	\$2,625	\$0
01-41-651000 Office/Department Supplies	\$8,400	\$8,400	\$0
01-41-712000 Safety	\$1,575	\$1,575	\$0
01-41-810000 Purchase of Equipment	\$89,250	\$89,250	\$0
01-41-812000 Harlem Avenue Sidewalks	\$36,750	\$36,750	\$0
Total Roads & Construction	\$751,170	\$751,170	\$0

	Total Appropriation	Receipts From Sources Other Than Tax Levy	To Be Raised By Tax Levy
Municipal Grounds & Property			
01-44-421000	Full Time Wages	\$267,750	\$0
01-44-421200	Custodial Wages	\$8,400	\$0
01-44-421300	Seasonal Wages	\$68,250	\$0
01-44-423000	Overtime	\$12,600	\$0
01-44-532000	Engineering Fees	\$21,000	\$0
01-44-540000	City Hall Maintenance	\$36,750	\$0
01-44-540600	Lake Katherine Maintenance	\$19,425	\$0
01-44-543100	Bike Path	\$5,250	\$0
01-44-543200	Purchase/Plant Trees	\$8,400	\$0
01-44-543400	Ballfield Light Maintenance	\$1,575	\$0
01-44-543500	Removal / Trim Trees	\$42,000	\$0
01-44-543600	Chip Disposal	\$12,600	\$0
01-44-544000	Heating & Cooling System Maintenance	\$16,800	\$0
01-44-544400	Public Works Garage Maintenance	\$26,250	\$0
01-44-544500	Parks & Rec Building Maintenance	\$21,000	\$0
01-44-545000	Warning Sirens	\$6,300	\$0
01-44-546000	Harlem Berms Maintenance	\$15,750	\$0
01-44-546100	Harlem Avenue Maintenance	\$31,500	\$0
01-44-554000	Legal Notices	\$210	\$0
01-44-561000	Membership, Dues, Subscriptions	\$210	\$0
01-44-562000	Travel Expenses	\$105	\$0
01-44-563000	Training	\$1,050	\$0
01-44-580000	Uniform Allowance	\$4,200	\$0
01-44-594000	Equipment Rental	\$1,050	\$0
01-44-651000	Office / Department Supplies	\$12,600	\$0
01-44-662000	Custodian Supplies	\$5,250	\$0
01-44-663000	Landscape Supplies	\$6,300	\$0
01-44-716000	Half Marathon	\$6,825	\$0
01-44-717000	Classic Car Event	\$3,360	\$0
01-44-718000	4th of July	\$13,125	\$0
01-44-810000	Purchase of Equipment	\$29,400	\$0
	Total Municipal Grounds & Property	\$705,285	\$0
Motor Vehicle Maintenance			
01-45-421000	Employee Full-Time Wages	\$144,900	\$0
01-45-423000	Employee Overtime Wages	\$7,140	\$0
01-45-529100	Police Equipment Maintenance	\$3,150	\$0
01-45-529300	Buildings & Grounds Equipment Maintenance	\$12,600	\$0
01-45-529400	Roads Equipment Maintenance	\$10,500	\$0
01-45-529600	Lake Katherine Equipment Maintenance	\$3,675	\$0
01-45-529800	Water & Sewer Equipment Maintenance	\$16,800	\$0
01-45-529900	MVM Equipment Maintenance	\$3,675	\$0
01-45-534000	Snow Plow Equipment Maintenance	\$6,300	\$0
01-45-535100	Police Vehicle Maintenance	\$27,300	\$0
01-45-535200	Building Department Vehicle Maintenance	\$2,100	\$0
01-45-535300	Buildings & Grounds Vehicle Maintenance	\$6,300	\$0
01-45-535400	Roads Vehicle Maintenance	\$15,750	\$0
01-45-535500	Recreation Vehicle Maintenance	\$4,725	\$0
01-45-535600	Lake Katherine Vehicle Maintenance	\$1,575	\$0
01-45-535800	Water & Sewer Vehicle Maintenance	\$23,100	\$0
01-45-535900	MVM Vehicle Maintenance	\$2,100	\$0
01-45-537000	Computer Hardware, Software, & Maintenance	\$6,300	\$0
01-45-561000	Membership, Dues, Subscriptions	\$630	\$0
01-45-563000	Training	\$6,825	\$0
01-45-580000	Uniform Allowance	\$6,510	\$0
01-45-594000	Equipment Rental	\$3,150	\$0
01-45-651000	Office / Department Supplies	\$8,400	\$0
01-45-655000	Gasoline & Oil	\$141,750	\$0
01-45-810000	Purchase Of Equipmnt	\$12,600	\$0
	Total Motor Vehicle Maintenance	\$477,855	\$0

	Total Appropriation	Receipts From Sources Other Than Tax Levy	To Be Raised By Tax Levy	
Recreation Department				
01-51-421100	Park & Recreation Director Salary	\$113,400	\$0	\$113,400
01-51-421200	Assistant Parks & Recreation Director Salary	\$55,023	\$0	\$55,023
01-51-421300	Office Manager Salary	\$44,793	\$0	\$44,793
01-51-421400	Youth Supervisor's Salary	\$42,000	\$0	\$42,000
01-51-421500	Front Desk Wages	\$78,750	\$0	\$78,750
01-51-421600	Building Attendant Salary	\$31,500	\$0	\$31,500
01-51-421700	Recreation Program Supervisor Salary	\$42,000	\$0	\$42,000
01-51-421800	Full Time Custodial Wages	\$53,869	\$0	\$53,869
01-51-421900	Recreation Asst / Intern Wages	\$15,225	\$0	\$15,225
01-51-422100	Adult Program Staff Wages	\$18,900	\$0	\$18,900
01-51-422200	Camp Staff Wages	\$123,900	\$0	\$123,900
01-51-422300	Early Childhood Staff Wages	\$14,175	\$0	\$14,175
01-51-422400	Group Fitness Staff Wages	\$55,650	\$0	\$55,650
01-51-422500	Preschool Staff Wages	\$31,500	\$0	\$31,500
01-51-422600	Special Event Staff Wages	\$5,250	\$0	\$5,250
01-51-422700	Teen Program Staff Wages	\$2,100	\$0	\$2,100
01-51-422800	Youth Program Staff Wages	\$68,250	\$0	\$68,250
01-51-422900	Youth Athletic Staff Wages	\$29,400	\$0	\$29,400
01-51-423000	Birthday Party Staff Wages	\$2,625	\$0	\$2,625
01-51-423100	Fitness Center Attendant Wages	\$58,800	\$12,110	\$46,690
01-51-423200	Facilities Manager Wages	\$41,899	\$41,899	\$0
01-51-423300	Part Time Custodian Wages	\$47,250	\$47,250	\$0
01-51-423400	Full Time Facility Tech Wages	\$63,085	\$63,085	\$0
01-51-423500	Personal Trainer Wages	\$7,560	\$7,560	\$0
01-51-423600	Childcare Wages	\$15,225	\$15,225	\$0
01-51-423700	Open Gym Staff Wages	\$7,350	\$7,350	\$0
01-51-537000	Computer Hardware, Software, & Maintenance	\$15,750	\$15,750	\$0
01-51-540000	Recreation Building Expense	\$31,500	\$31,500	\$0
01-51-540100	Contractual Services Building	\$24,465	\$24,465	\$0
01-51-540200	Contractual Services Fitness	\$7,560	\$7,560	\$0
01-51-549000	Professional Services	\$31,500	\$31,500	\$0
01-51-551000	Postage	\$9,450	\$9,450	\$0
01-51-552000	Telephone	\$18,375	\$18,375	\$0
01-51-557000	Publicity & Advertising	\$36,750	\$36,750	\$0
01-51-559000	Software Licensing	\$20,475	\$20,475	\$0
01-51-561000	Membership, Dues and Subscription	\$6,300	\$6,300	\$0
01-51-563000	Training	\$11,550	\$11,550	\$0
01-51-567000	Employee Background Checks	\$3,675	\$3,675	\$0
01-51-571000	Utilities-Gas	\$42,000	\$42,000	\$0
01-51-578000	Credit Card Fees	\$19,425	\$19,425	\$0
01-51-594000	Contractual Services	\$36,750	\$36,750	\$0
01-51-594100	Fitness Equipment Lease	\$47,250	\$47,250	\$0
01-51-651000	Office / Department Supplies	\$10,500	\$10,500	\$0
01-51-662000	Custodial Supplies	\$12,600	\$12,600	\$0
01-51-681100	Adult Program Supplies	\$10,500	\$10,500	\$0
01-51-681200	Camp Supplies	\$31,500	\$31,500	\$0
01-51-681300	Early Childhood Program Supplies	\$3,675	\$3,675	\$0
01-51-681400	Fitness Program Supplies	\$1,575	\$1,575	\$0
01-51-681500	Preschool Supplies	\$5,250	\$5,250	\$0
01-51-681600	Special Event Supplies	\$29,400	\$29,400	\$0
01-51-681700	Teen Program Supplies	\$2,100	\$2,100	\$0
01-51-681800	Youth Program Supplies	\$25,200	\$25,200	\$0
01-51-681900	Youth Athletic Supplies	\$26,250	\$26,250	\$0
01-51-682000	Birthday Party Supplies	\$2,100	\$2,100	\$0
01-51-683000	Vending Supplies	\$12,075	\$12,075	\$0
01-51-684000	Childcare Supplies	\$1,575	\$1,575	\$0
01-51-701000	Senior Citizens Programs	\$6,825	\$6,825	\$0
01-51-718000	4th of July	\$39,900	\$39,900	\$0
01-51-811000	Vehicle	\$525	\$525	\$0
01-51-812000	Fitness Center Equipment Purchase	\$3,675	\$3,675	\$0
01-51-826000	Park Development Program	\$31,500	\$31,500	\$0
	Total Recreation Department	\$1,688,979	\$813,979	\$875,000
LK - Operational Expenses - Conference Center				
01-54-421100	Clubhouse Building Supervisor Wages	\$15,750	\$15,750	\$0
01-54-421200	Custodial Wages	\$16,800	\$16,800	\$0
01-54-530000	Maintenance Contracts	\$5,250	\$5,250	\$0
01-54-540000	Clubhouse Maintenance	\$3,150	\$3,150	\$0
01-54-551000	Postage	\$1,575	\$1,575	\$0
01-54-552000	Telephone	\$2,100	\$2,100	\$0
01-54-571000	Utilities	\$25,200	\$25,200	\$0
01-54-591000	Liquor Insurance Policy	\$5,250	\$5,250	\$0
	Total LK - Operational Expenses - Conference Center	\$75,075	\$75,075	\$0

	Total Appropriation	Receipts From Sources Other Than Tax Levy	To Be Raised By Tax Levy	
LK - Operational Expenses - Nature Center				
01-56-421000	LK Operations Manager Salary	\$78,225	\$78,225	\$0
01-56-421200	LK Business Coordinator Salary	\$51,853	\$51,853	\$0
01-56-421300	LK Program Coordinator Salary	\$50,790	\$50,790	\$0
01-56-421500	Part Time Seasonal Wages	\$79,800	\$79,800	\$0
01-56-421600	Naturalist Salary	\$47,880	\$47,880	\$0
01-56-529000	Other Maintenance	\$1,575	\$1,575	\$0
01-56-530000	Maintenance Contracts	\$17,325	\$17,325	\$0
01-56-540000	Building Maintenance	\$3,150	\$3,150	\$0
01-56-540100	Nature Center Maintenance	\$3,675	\$3,675	\$0
01-56-552000	Telephone	\$7,875	\$7,875	\$0
01-56-571000	Utilities	\$1,575	\$1,575	\$0
01-56-571300	Utilities - Cable	\$525	\$525	\$0
01-56-651000	Office / Department Supplies	\$3,150	\$3,150	\$0
	Total LK - Operational Expenses - Nature Center	\$347,398	\$347,398	\$0
Swimming Pool				
01-58-421000	Aquatic Coordinator Salary	\$13,125	\$13,125	\$0
01-58-421100	Assistant Manager's Salary	\$18,900	\$18,900	\$0
01-58-421200	Cashiers / Attendants / Concession Wages	\$31,500	\$31,500	\$0
01-58-421400	Life Guards / Crew Leader Wages	\$48,300	\$48,300	\$0
01-58-421500	Swim Instructor Wages	\$8,925	\$8,925	\$0
01-58-421600	Maintenance Staff Wages	\$3,150	\$3,150	\$0
01-58-421700	Public Works Wages	\$3,150	\$3,150	\$0
01-58-461000	Social Security Contribution	\$7,350	\$7,350	\$0
01-58-462000	IMRF Contribution	\$1,575	\$1,575	\$0
01-58-463000	Medicare	\$1,890	\$1,890	\$0
01-58-543000	Pool Property Maintenance	\$4,725	\$4,725	\$0
01-58-552000	Telephone	\$525	\$525	\$0
01-58-557000	Publicity & Advertising	\$2,625	\$2,625	\$0
01-58-571000	Utilities - Gas	\$6,825	\$6,825	\$0
01-58-571100	Utilities - Electric	\$11,025	\$11,025	\$0
01-58-571200	Water Usage	\$0	\$0	\$0
01-58-580000	Uniform Allowance	\$2,625	\$2,625	\$0
01-58-651000	Office / Department Supplies	\$525	\$525	\$0
01-58-664000	Sundries	\$525	\$525	\$0
01-58-665000	Sanitation Supplies	\$525	\$525	\$0
01-58-667000	Public Works Supplies	\$1,575	\$1,575	\$0
01-58-668000	Chemical Supplies	\$15,750	\$15,750	\$0
01-58-669000	Concession Supplies	\$27,300	\$27,300	\$0
01-58-710000	Special Events	\$1,575	\$1,575	\$0
01-58-712000	Aquatic Safety	\$3,675	\$3,675	\$0
01-58-810000	Purchase of Equipment	\$3,675	\$3,675	\$0
01-58-861000	Capital Improvements	\$47,250	\$47,250	\$0
	Total Swimming Pool	\$268,590	\$268,590	\$0
	TOTAL GENERAL FUND	\$12,283,165	\$7,786,290	\$4,496,875
Beautification Fund Expenses				
02-01-700000	Marketing	\$2,100	\$2,100	\$0
02-01-700400	Equipment Rental	\$2,835	\$2,835	\$0
02-01-700600	Shirt Expense	\$2,888	\$2,888	\$0
02-01-700800	Miscellaneous Expenses	\$1,050	\$1,050	\$0
02-01-700900	Prize Money	\$5,250	\$5,250	\$0
02-01-990200	Transfer to Keep Palos Heights Beautiful	\$28,355	\$28,355	\$0
02-01-990300	Charitable Contributions	\$630	\$630	\$0
02-02-700000	Plants, Soil & Supplies	\$3,334	\$3,334	\$0
02-02-700200	Water Usage	\$53	\$53	\$0
02-02-700300	Signage	\$105	\$105	\$0
02-02-700400	Miscellaneous Expenses	\$210	\$210	\$0
02-02-700500	Planting Day Expenses	\$79	\$79	\$0
02-03-700000	Recognition Night	\$530	\$530	\$0
02-03-700100	Miscellaneous Expenses	\$1,050	\$1,050	\$0
02-03-700200	Subdivision Entrance Program	\$525	\$525	\$0
02-03-990300	Charitable Contributions	\$26,250	\$26,250	\$0
02-04-700000	Rebates	\$893	\$893	\$0
02-04-700200	Advertising	\$3,360	\$3,360	\$0
02-04-700300	Conventions & Travel	\$158	\$158	\$0
02-04-700400	Entertainment	\$420	\$420	\$0
02-04-700500	Miscellaneous Expenses	\$945	\$945	\$0
02-04-700700	Sanitation Station	\$1,155	\$1,155	\$0
02-04-700800	Equipment	\$0	\$0	\$0
	Total Beautification Fund Expenses	\$82,175	\$82,175	\$0

		Total Appropriation	Receipts From Sources Other Than Tax Levy	To Be Raised By Tax Levy
Gateway TIF General Project Expenses				
11-00-421000	City Staff Professional Services	\$21,000	\$21,000	\$0
11-00-539000	Legal Services	\$10,500	\$10,500	\$0
11-00-549000	Professional Services	\$10,500	\$10,500	\$0
11-00-551000	Postage	\$525	\$525	\$0
11-00-554000	Printing, Publishing, Legal Notices	\$525	\$525	\$0
Total Gateway TIF General Project Expenses		\$43,050	\$43,050	\$0
Cal-Sag Bike Trail				
12-00-532000	Engineering Fees	\$10,500	\$10,500	\$0
12-00-863000	Bike Trail Maintenance	\$52,500	\$52,500	\$0
Total Cal-Sag Bike Trail		\$63,000	\$63,000	\$0
127th & Harlem TIF				
13-00-421000	City Staff Professional Services	\$4,725	\$4,725	\$0
13-00-539000	Legal Services	\$4,725	\$4,725	\$0
13-00-549000	Professional Services	\$2,100	\$2,100	\$0
13-00-551000	Printing, Publishing, Legal Notices	\$210	\$210	\$0
13-00-810000	Jewel Note Payment	\$212,816	\$212,816	\$0
Total 127th & Harlem TIF Expenses		\$224,576	\$224,576	\$0
Business District Fund				
14-01-421000	City Staff Professional Services	\$1,313	\$1,313	\$0
14-01-539000	Legal Services-Business District	\$3,675	\$3,675	\$0
14-01-549000	Professional Services-Business District	\$1,575	\$1,575	\$0
14-01-810000	Jewel Note Payment-Business District	\$112,413	\$112,413	\$0
14-02-421000	City Staff Professional Services	\$1,313	\$1,313	\$0
14-02-539000	Legal Services-Incremental Sales Tax	\$3,675	\$3,675	\$0
14-02-549000	Professional Services-Incremental Sales Tax	\$1,575	\$1,575	\$0
14-02-810000	Jewel Note Payment-Incremental Sales Tax	\$50,568	\$50,568	\$0
Total Business District Fund Expenses		\$176,107	\$176,107	\$0
Motor Fuel Tax				
15-00-617000	Salt Deliveries	\$47,250	\$47,250	\$0
15-00-860000	Capital Outlay	\$291,900	\$291,900	\$0
Total Motor Fuel Fund		\$339,150	\$339,150	\$0
Illinois Municipal Retirement Fund & Social Security				
16-00-461000	Social Security Contribution-City	\$250,000	\$0	\$250,000
16-00-462000	IMRF Retirement Contribution-City	\$393,750	\$0	\$393,750
16-00-463000	Medicare Contribution-City	\$107,500	\$0	\$107,500
Total Illinois Municipal Retirement Fund & Social Security		\$751,250	\$0	\$751,250
Special Recreation Fund				
25-00-549000	Professional Services	\$1,575	\$0	\$1,575
25-00-800000	Inclusion Cost	\$8,400	\$0	\$8,400
25-00-803000	Park / Playground Accessibility	\$6,825	\$0	\$6,825
25-00-804000	Accessibility Projects	\$105,000	\$0	\$105,000
25-00-992000	SWSRA Payments	\$99,750	\$27,550	\$72,200
Total Special Recreation Fund		\$221,550	\$27,550	\$194,000
DUI Fund				
28-73-569000	DUI Enforcement/Education	\$1,050	\$1,050	\$0
28-73-962000	Other Law Enforcement Expenses	\$9,450	\$9,450	\$0
Total DUI Fund		\$10,500	\$10,500	\$0
Drug Asset Forfeiture - Justice				
29-71-585000	Law Enforcement Equipment	\$68,250	\$68,250	\$0
Total Drug Asset Forfeiture - Justice		\$68,250	\$68,250	\$0
Drug Asset Forfeiture - Treasury				
29-72-421000	Salary - Federal Task Force Replacement	\$69,025	\$69,025	\$0
29-72-585000	Law Enforcement Equipment	\$10,500	\$10,500	\$0
Total Drug Asset Forfeiture - Treasury		\$79,525	\$79,525	\$0
Drug Asset Forfeiture - State				
29-73-585600	Drug Related Enforcement & Education	\$3,675	\$3,675	\$0
Total Drug Asset Forfeiture - State		\$3,675	\$3,675	\$0
Vehicle License Fund				
32-00-532000	Engineering Fees	\$26,250	\$26,250	\$0
32-00-598000	Vehicle License Collection Costs	\$13,650	\$13,650	\$0
32-00-860000	Capital Outlay - Roads	\$206,850	\$206,850	\$0
Total Vehicle License Fund		\$246,750	\$246,750	\$0

		Total Appropriation	Receipts From Sources Other Than Tax Levy	To Be Raised By Tax Levy
Capital Projects				
34-00-532000	Engineering Fees	\$525,000	\$525,000	\$0
34-00-860000	Capital Outlay Roads	\$221,550	\$221,550	\$0
34-00-866000	Building Improvements / Land Acquisition	\$0	\$0	\$0
34-00-867000	City Hall Improvements	\$105,000	\$105,000	\$0
34-00-868000	Recreation Improvements / Land Acquisition	\$367,500	\$367,500	\$0
34-00-868100	Pool Improvements	\$18,900	\$18,900	\$0
34-00-869000	Sidewalks	\$105,000	\$105,000	\$0
34-00-869300	Bike Path	\$10,500	\$10,500	\$0
34-00-871000	Lake Katherine Capital Improvements	\$59,640	\$59,640	\$0
34-00-874000	Parking Lot	\$0	\$0	\$0
	Total Capital Projects Fun	\$1,413,090	\$1,413,090	\$0
Water and Sewer Capital Improvements Fund				
50-00-532000	Engineering Fees	\$210,000	\$210,000	\$0
50-00-810000	Water & Sewer Equipment	\$362,250	\$362,250	\$0
50-00-862000	Water Capital Improvements	\$1,365,000	\$1,365,000	\$0
50-00-864000	Sewer Capital Improvements	\$472,500	\$472,500	\$0
50-00-866000	Storage Facility	\$15,750	\$15,750	\$0
	Total Water and Sewer Capital Improvements Fund	\$2,425,500	\$2,425,500	\$0
Water and Sewer Fund				
51-00-421000	Full Time Wages	\$619,500	\$619,500	\$0
51-00-421100	Director's Salary	\$77,070	\$77,070	\$0
51-00-421200	Secretarial Wages	\$31,500	\$31,500	\$0
51-00-422000	Part Time Wages	\$8,925	\$8,925	\$0
51-00-423000	Overtime	\$105,000	\$105,000	\$0
51-00-451000	Medical Insurance	\$229,635	\$229,635	\$0
51-00-461000	Social Security Contribution	\$50,400	\$50,400	\$0
51-00-462000	IMRF Contribution	\$94,500	\$94,500	\$0
51-00-463000	Medicare	\$12,600	\$12,600	\$0
51-00-529000	Equipment Maintenance	\$10,500	\$10,500	\$0
51-00-530000	Equipment Maintenance Reimbursement to General F	\$18,900	\$18,900	\$0
51-00-532000	Engineering Fees	\$84,000	\$84,000	\$0
51-00-535000	Vehicle Maintenance Reimbursement to General Fund	\$26,250	\$26,250	\$0
51-00-537000	Computer Hardware, Software, Maintenance	\$33,600	\$33,600	\$0
51-00-539000	Legal Services	\$3,675	\$3,675	\$0
51-00-540000	Building Maintenance Reimbursement to General Fund	\$157,500	\$157,500	\$0
51-00-551000	Postage	\$21,000	\$21,000	\$0
51-00-552000	Telephone	\$42,000	\$42,000	\$0
51-00-561000	Membership, Dues, Subscriptions	\$1,575	\$1,575	\$0
51-00-562000	Travel Expenses	\$210	\$210	\$0
51-00-563000	Training	\$6,300	\$6,300	\$0

		Total Appropriation	Receipts From Sources Other Than Tax Levy	To Be Raised By Tax Levy
51-00-571000	Utilities	\$81,900	\$81,900	\$0
51-00-575000	Purchase Of Water	\$3,443,752	\$3,443,752	\$0
51-00-578000	Credit Card Fees	\$12,600	\$12,600	\$0
51-00-580000	Uniform Allowance	\$5,250	\$5,250	\$0
51-00-591000	IRMA Reimbursement to General Fund	\$89,250	\$89,250	\$0
51-00-594000	Equipment Rental	\$9,450	\$9,450	\$0
51-00-611000	Hydraulic Network	\$33,600	\$33,600	\$0
51-00-611100	Water System Maintenance	\$157,500	\$157,500	\$0
51-00-611200	Sewer System Maintenance	\$147,000	\$147,000	\$0
51-00-611300	Water System Maintenance Restoration	\$42,000	\$42,000	\$0
51-00-611400	Water Control System Maintenance	\$126,000	\$126,000	\$0
51-00-611500	Sewer Control System Maintenance	\$42,000	\$42,000	\$0
51-00-615000	Maintenance Supplies	\$9,975	\$9,975	\$0
51-00-651000	Office / Department Supplies	\$28,875	\$28,875	\$0
51-00-655000	Gas & Oil	\$63,000	\$63,000	\$0
51-00-810000	Purchase of Equipment	\$183,750	\$183,750	\$0
51-00-813000	Purchase Of Meters	\$47,250	\$47,250	\$0
51-00-910000	Emergency / Contingency	\$150,000	\$150,000	\$0
51-00-999000	Administrative Expense Reimbursement to General Fund	\$282,857	\$282,857	\$0
51-00-999200	Clerical Support	\$153,300	\$153,300	\$0
51-00-999500	Transfer to Water & Sewer Capital Fund	\$707,548	\$707,548	\$0
	Total Water and Sewer Fund	\$7,451,497	\$7,451,497	\$0
	Metra Station Operations Fund			
52-21-421000	Patrol Salaries	\$10,500	\$10,500	\$0
52-44-421000	PW Bldgs & Grounds Salaries	\$10,500	\$10,500	\$0
52-44-667000	Supplies and Equipment	\$15,750	\$15,750	\$0
52-44-860000	Capital Improvements Metra	\$22,050	\$22,050	\$0
	Total Metra Station Operations Fund	\$58,800	\$58,800	\$0
	Police Pension			
	Police Pension	\$2,070,000	\$0	\$2,070,000
	Total Police Pension	\$2,070,000	\$0	\$2,070,000
	Debt Service			
	Bonds & Interest	\$461,588	\$0	\$461,588
	Total Debt Service	\$461,588	\$0	\$461,588
	GRAND TOTAL MUNICIPALITY	\$28,473,198	\$20,499,485	\$7,973,713
	Library			
	Personnel	\$952,439	\$108,346	\$844,093
	Employee Benefits	\$100,918	\$12,277	\$88,641
	Staff/Board Development	\$16,200	\$844	\$15,356
	Contractual Services	\$235,800	\$26,911	\$208,889
	Maintenance	\$59,940	\$11,639	\$48,301
	Insurance	\$14,550	\$693	\$13,857
	Utilities	\$15,000	\$0	\$15,000
	Supplies	\$28,980	\$1,163	\$27,817
	Capital Services	\$129,900	\$18,217	\$111,683
	Media	\$240,600	\$45,662	\$194,938
	Special Reserve Projects	\$250,000	\$250,000	\$0
	Contingency	\$133,900	\$133,900	\$0
	Illinois Municipal Retirement Fund	\$91,936	\$23,011	\$68,925
	Social Security Contribution	\$72,403	\$5,377	\$67,026
	Audit	\$7,800	\$510	\$7,290
	Public Liability Insurance	\$0	\$0	\$0
	Unemployment Compensation	\$0	\$0	\$0
	Workers' Compensation	\$3,000	\$624	\$2,376
	Debt Service	\$0	\$0	\$0
	Total Library	\$2,353,366	\$639,174	\$1,714,192
	TOTAL AMOUNT TO BE RAISED BY TAXATION	\$30,826,564	\$21,138,659	\$9,687,905

Section 3: That the invalidity of any portion of this ordinance of any item shall not affect the validity of any portion or item thereof, which can be given effect without such invalid part.

Section 4: That this ordinance shall take effect and be in full force from and after its passage, approval and publication according to law.

Section 5: That this ordinance shall be printed in pamphlet form and published by the corporate authorities of the City of Palos heights within ten days thereof.

**ADOPTED BY THE CITY COUNCIL OF THE CITY OF PALOS HEIGHTS, ILLINOIS,
THIS 6th DAY OF NOVEMBER, 2018.**

VOTE: 8

AYES: 7 -Aldermen Basso, McGovern, Key, Bylut, Clifford, Fulkerson, Kramarski

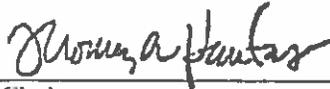
NAYES: 0

ABSENT: 1 – Aldermen McGrogan

**Approved by me this 6th day of
November, 2018**

Mayor

ATTEST:



City Clerk

ORDINANCE NO. O-03-19

AN ORDINANCE PROVIDING AN APPROPRIATION FOR CORPORATE PURPOSE FOR THE PERIOD BEGINNING JANUARY 1, 2019 AND ENDING DECEMBER 31, 2019

BE IT ORDAINED BY THE CITY OF PALOS HEIGHTS, COOK COUNTY, ILLINOIS

Section 1. That the following sums, or as much thereof as may be authorized by law, be and the same are hereby appropriated for the period beginning January 1, 2019 and ending December 31, 2019, that the sums of money hereinafter set forth are deemed necessary to defray all necessary expenses and liabilities for said period, for the several municipal purposes following:

APPROPRIATION

General Government		
01-11-421000	Salaries - Full Time	\$252,000
01-11-421100	Mayor Salary	\$12,600
01-11-421200	Alderman Salaries	\$42,000
01-11-421300	City Clerk Salary	\$7,875
01-11-421400	Treasurer Salary	\$5,250
01-11-421500	City Administrator Salary	\$180,650
01-11-421600	Director of Accounting Salary	\$88,397
01-11-421700	Deputy City Clerk Stipend	\$4,725
01-11-421800	City Collector Stipend	\$3,780
01-11-421900	Community Development Coordina	\$89,250
01-11-422000	Salaries - Part Time	\$57,750
01-11-451000	Medical Insurance	\$1,513,050
01-11-520000	Mayor Allowance	\$3,045
01-11-520100	City Clerk Allowance	\$2,205
01-11-520200	City Treasurer Allowance	\$2,205
01-11-520300	Donald Bylut Allowance	\$2,520
01-11-520400	Jeffrey Key Allowance	\$2,520
01-11-520500	Jack Clifford Allowance	\$2,520
01-11-520600	Alan Fulkerson Allowance	\$2,520
01-11-520700	Dolores Kramarski Allowance	\$2,520
01-11-520800	Jerry McGovern Allowance	\$2,520
01-11-520900	Bob Basso Allowance	\$2,520
01-11-521000	Mike McGrogan Allowance	\$2,520
01-11-521100	City Administrator Allowance	\$1,470
01-11-530000	Equipment Maintenance	\$1,575
01-11-531000	Public Accounting Service	\$42,000
01-11-537000	Computer Hardware, Software &	\$31,500
01-11-538000	Consulting / Professional Fees	\$42,000
01-11-549300	Health Inspections	\$15,750
01-11-551000	Postage	\$2,625
01-11-552000	Telephone	\$21,000
01-11-554000	Printing, Publishing, Legal No	\$4,200
01-11-558000	Web Site Expenses	\$10,500
01-11-561000	Membership, Dues, Subscription	\$12,600
01-11-563000	Training	\$3,150
01-11-578000	Credit Card Fees	\$5,775
01-11-591000	IRMA	\$190,352
01-11-592000	Insurance Deductible	\$15,750
01-11-594000	Rental of Equipment	\$4,620
01-11-651000	Office / Department Supplies	\$17,325
01-11-652000	Channel 4 Expenses	\$26,250
01-11-674000	Codifications	\$3,675
01-11-710000	Public Relations / Special Eve	\$21,000
01-11-711000	Pace Senior Bus Service	\$31,500
01-11-713000	Business Development / Advisor	\$15,750
01-11-714000	Facade Program	\$52,500
01-11-715000	Veterans	\$1,050
01-11-825000	Art Commission Expenses	\$11,550
01-11-810000	Emergencies / Contingencies	\$100,000
01-11-991400	Incremental Sales Tax Transfer	\$55,000
01-11-993400	Interfund Operating Transfer C	\$0
01-11-995600	Interfund Operating Transfer L	\$231,205
	Total General Government	\$3,236,614
Building Department		
01-15-421100	Building Commissioner	\$110,355
01-15-421300	Secretarial Wages	\$50,400
01-15-421400	Part Time Inspectors	\$16,800
01-15-421700	Salaries - Part Time	\$21,000
01-15-530100	Vehicle Maintenance	\$105
01-15-549000	Professional Services	\$8,400
01-15-549400	Elevator Inspections	\$7,350
01-15-552000	Telephone	\$1,050
01-15-561000	Membership, Dues, Subscription	\$525
01-15-563000	Training	\$3,150
01-15-651000	Office / Department Supplies	\$4,305
01-15-658000	Operating Supplies	\$4,200
01-15-810000	Equipment Purchase/Maintenance	\$5,250
	Total Building Department	\$232,890

Legal Expenses		
01-16-539100	City Attorney Retainer	\$15,750
01-16-539200	Prosecutor Retainer	\$24,150
01-16-539300	Legal Expense	\$28,250
01-16-539400	Union Negotiations - Legal	\$1,050
	Total Legal Expenses	\$67,200

Police Department		
01-21-421000	Full Time Officer Wages	\$2,580,597
01-21-421100	Administrative Salaries	\$421,424
01-21-421400	Part Time Officer Wages	\$28,618
01-21-421500	Clerical Staff Wages	\$208,295
01-21-421600	Non-Swam Wages	\$107,900
01-21-422000	Specialty Pay / OIC Stipend	\$21,000
01-21-423000	Overtime	\$161,910
01-21-423100	IDOT Traffic Enforcement Progr	\$25,436
01-21-423200	Overtime - Drug	\$51,870
01-21-451100	Post Employment Health Plan	\$78,807
01-21-530000	Equipment Maintenance	\$25,725
01-21-537000	Computer Hardware, Software, &	\$155,400
01-21-540000	Building Maintenance	\$63,000
01-21-540200	Janitorial Services	\$24,885
01-21-551000	Postage	\$2,100
01-21-552000	Telephone	\$26,250
01-21-556000	Dispatching Services	\$369,784
01-21-561000	Membership, Dues, Subscription	\$2,100
01-21-563000	Training	\$28,875
01-21-564000	Tuition Reimbursement	\$12,810
01-21-571300	Utilities - Gas	\$8,400
01-21-580000	Uniform Allowance	\$36,750
01-21-594000	Equipment Rental	\$0
01-21-651000	Office / Department Supplies	\$21,000
01-21-653000	Operational Services	\$19,425
01-21-653100	Crime Lab	\$20,685
01-21-660000	MSt Collection Expense	\$13,650
01-21-716000	Half Marathon	\$0
01-21-717000	Classic Car Even	\$9,555
01-21-718000	4th of July	\$16,275
01-21-810000	Purchase of Equipment	\$38,750
01-21-853000	Transfer to Police Pension Fun	\$0
	Total Police Department	\$4,579,286

Police & Fire Commission		
01-25-421000	Secretarial Stipend	\$4,200
01-25-539000	Legal Expense - Attorney	\$1,050
01-25-554000	Legal Notices	\$525
01-25-561000	Membership, Dues, Subscription	\$735
01-25-568000	Employment & Promotion	\$5,250
	Total Police & Fire Commission	\$11,760

Roads & Construction		
01-41-421000	Full Time Wages	\$283,500
01-41-421100	Director's Salary	\$68,250
01-41-421200	Secretarial Wages	\$21,000
01-41-421400	Snow Plowing Wages	\$11,025
01-41-423000	Overtime	\$9,450
01-41-423400	Snow Plowing Overtime	\$32,550
01-41-532000	Engineering/Professional Fees	\$40,950
01-41-541000	Street Maintenance/Repairs/Sig	\$84,000
01-41-541100	Drainage Maintenance	\$26,250
01-41-541200	Restoration	\$21,000
01-41-554000	Legal Notices	\$830
01-41-561000	Membership, Dues, Subscription	\$315
01-41-562000	Travel Expenses	\$105
01-41-563000	Training	\$1,575
01-41-571000	Utilities	\$28,350
01-41-580000	Uniform Allowance	\$2,625
01-41-594000	Equipment Rental	\$2,625
01-41-651000	Office / Department Supplies	\$8,400
01-41-712000	Safety	\$2,100
01-41-810000	Purchase of Equipment	\$31,500
01-41-812000	Sidewalks	\$31,500
	Total Roads & Construction	\$707,700

Municipal Grounds & Property

01-44-421000	Full Time Wages	\$278,775
01-44-421200	Custodial Wages	\$8,400
01-44-421300	Seasonal Wages	\$63,000
01-44-423000	Overtime - Plowing/Maintenance	\$13,545
01-44-532000	Professional & Engineering Fee	\$42,000
01-44-540000	City Hall Maintenance	\$80,874
01-44-540600	Lake Katherine Maintenance	\$21,000
01-44-543100	Bike Path	\$5,250
01-44-543200	Purchase / Plant Trees	\$15,750
01-44-543400	Balfeld Light Maintenance	\$1,575
01-44-543500	Removal / Trim Trees	\$52,500
01-44-543600	Chip Disposal	\$7,350
01-44-544000	Heating & Cooling System Maint	\$18,800
01-44-544400	Public Works Garage Maintenance	\$35,700
01-44-544500	Parks & Rec Building Maintenance	\$23,100
01-44-545000	Warning Sirens	\$6,300
01-44-546000	Harlem Berris Maintenance	\$15,750
01-44-546100	Harlem Avenue Maintenance	\$31,500
01-44-554000	Legal Notices	\$210
01-44-561000	Membership, Dues, Subscription	\$263
01-44-562000	Travel Expenses	\$105
01-44-563000	Training	\$1,050
01-44-560000	Uniform Allowance	\$3,150
01-44-594000	Equipment Rental	\$1,050
01-44-651000	Office / Department Supplies	\$12,600
01-44-662000	Custodian Supplies	\$5,250
01-44-663000	Landscape Supplies	\$6,300
01-44-717000	Classic Car Event	\$3,360
01-44-718000	4th of July	\$13,125
01-44-810000	Purchase of Equipment	\$29,400
	Total Municipal Grounds & Property	\$795,032

Motor Vehicle Maintenance

01-45-421000	Full Time Wages	\$157,500
01-45-423000	Overtime	\$7,770
01-45-528100	Police Equipment Maintenance	\$3,150
01-45-529300	Building & Grounds Equipment M	\$19,950
01-45-529400	Roads Equipment Maintenance	\$10,500
01-45-529600	Lake Katherine Equipment Maint	\$3,675
01-45-529800	Water & Sewer Equipment Maint	\$21,000
01-45-529900	MVM Equipment Maintenance	\$3,780
01-45-534000	Snow Plow Equipment Maintenance	\$9,975
01-45-535100	Police Vehicle Maintenance	\$27,300
01-45-535200	Building Department Vehicle Ma	\$2,100
01-45-535300	Building & Grounds Vehicle Mal	\$5,250
01-45-535400	Roads Vehicle Maintenance	\$15,750
01-45-535500	Recreation Vehicle Maintenance	\$4,725
01-45-535600	Lake Katherine Vehicle Mainten	\$1,575
01-45-535800	Water & Sewer Vehicle Maintena	\$29,400
01-45-535900	MVM Vehicle Maintenance	\$2,100
01-45-537000	Computer Hardware, Software, &	\$6,300
01-45-581000	Membership, Dues, Subscription	\$210
01-45-563000	Training	\$6,825
01-45-580000	Uniform Allowance	\$7,140
01-45-594000	Equipment Rental	\$3,150
01-45-651000	Office / Department Supplies	\$10,500
01-45-655000	Gasoline & Oil	\$162,750
01-45-810000	Purchase of Equipment	\$49,350
	Total Motor Vehicle Maintenance	\$571,725

Recreation Department

01-51-421100	Parks & Rec Director Salary	\$115,952
01-51-421200	Program Manager Salary	\$56,261
01-51-421300	Office Manager Salary	\$45,801
01-51-421400	Youth Supervisor Salary	\$42,845
01-51-421500	Front Desk Wages	\$84,000
01-51-421600	Building Attendant Salary	\$35,175
01-51-421700	Recreation Program Supervisor	\$42,945
01-51-421800	Full Time Custodial Wages	\$55,081
01-51-421900	Recreation Asst / Intern Wages	\$10,500
01-51-422100	Adult Program Staff Wages	\$12,600
01-51-422200	Camp Staff Wages	\$99,750
01-51-422300	Early Childhood Staff Wages	\$12,600
01-51-422400	Group Fitness Staff Wages	\$57,750
01-51-422500	Preschool Staff Wages	\$32,550
01-51-422600	Special Event Staff Wages	\$5,250
01-51-422700	Teen Program Staff Wages	\$1,050
01-51-422800	Youth Program Staff Wages	\$68,250
01-51-422900	Youth Athletic Staff Wages	\$25,200
01-51-423000	Birthday Party Wages	\$2,625
01-51-423100	Fitness Center Attendant Wages	\$52,500
01-51-423200	Facilities Manager Wages	\$41,899
01-51-423300	Part Time Custodian Wages	\$52,500
01-51-423400	Full Time Facility Tech Wages	\$65,100
01-51-423500	Personal Trainer Wages	\$10,080
01-51-423600	Childcare Wages	\$14,700
01-51-423700	Open Gym Staff Wages	\$8,925
01-51-537000	Computer Hardware, Software, &	\$15,750
01-51-540000	Recreation Building Expense	\$36,750
01-51-540100	Contractual Services Building	\$24,150
01-51-540200	Contractual Services Fitness	\$7,560
01-51-549000	Professional Services	\$26,250
01-51-551000	Postage	\$8,925
01-51-552000	Telephone	\$19,950
01-51-557000	Publicity & Advertising	\$31,500
01-51-559000	Software Licensing	\$18,375
01-51-561000	Membership, Dues, Subscription	\$6,300
01-51-563000	Training	\$12,600
01-51-567000	Employee Background Checks	\$2,625
01-51-571000	Utilities - Gas	\$26,250
01-51-578000	Credit Card Fees	\$22,575
01-51-594000	Contractual Services	\$36,750
01-51-594100	Fitness Equipment Lease	\$44,100
01-51-651000	Office / Department Supplies	\$7,350
01-51-662000	Custodial Supplies	\$15,750
01-51-661100	Adult Program Supplies	\$15,750
01-51-661200	Camp Supplies	\$32,550
01-51-661300	Early Childhood Program Suppl	\$3,675
01-51-661400	Group Fitness Program Supplies	\$2,940
01-51-661500	Preschool Supplies	\$4,725
01-51-661600	Special Event Supplies	\$31,500
01-51-661700	Teen Program Supplies	\$1,575
01-51-661800	Youth Program Supplies	\$26,250
01-51-661900	Youth Athletic Supplies	\$33,600
01-51-662000	Birthday Party Supplies	\$4,200
01-51-663000	Vending Supplies	\$10,500
01-51-664000	Childcare Supplies	\$1,575
01-51-665000	Farmers Market Expenses	\$6,930
01-51-701000	Senior Citizens	\$6,825
01-51-718000	4th of July	\$42,000
01-51-811000	Vehicle	\$26,250
01-51-812000	Fitness Center Equipment Purch	\$10,500
01-51-826000	Park Development/Recreation	\$31,500
	Total Recreation Department	\$1,708,344

LK - Operational Expenses - Conference Center

01-54-421100	Clubhouse Building Supervisor	\$23,100
01-54-421200	Custodial Wages	\$18,900
01-54-530000	Maintenance Contracts	\$5,775
01-54-540000	Clubhouse Maintenance	\$4,725
01-54-541000	Postage	\$1,575
01-54-552000	Telephone	\$2,625
01-54-571000	Utilities	\$25,200
01-54-591000	Liquor Insurance Policy	\$5,250
	Total LK - Operational Expenses - Conference Center	\$87,150

LK - Operational Expenses - Nature Center

01-56-421000	LK Operations Manager	\$80,850
01-56-421200	LK Business Coordinator Salary	\$53,409
01-56-421300	LK Program Coordinator Salary	\$51,806
01-56-421500	Part Time Seasonal Wages	\$79,800
01-56-421600	Naturalist Salary	\$50,400
01-56-529000	Other Maintenance	\$1,575
01-56-530000	Maintenance Contracts	\$17,850
01-56-540000	Building & Grounds Maintenance	\$3,150
01-56-540100	Nature Center Maintenance	\$4,200
01-56-552000	Telephone	\$7,875
01-56-571000	Utilities	\$1,575
01-56-571300	Utilities - Cable	\$525
01-56-651000	Office / Department Supplies	\$3,150
	Total LK - Operational Expenses - Nature Center	\$356,166

Swimming Pool		
01-58-421000	Aquatic Coordinator Salary	\$13,125
01-58-421100	Assistant Manager Salary	\$18,900
01-58-421200	Cashiers/Attendants/Conc Wages	\$31,500
01-58-421400	Life Guard / Crew Leader Wages	\$63,000
01-58-421500	Swim Instructor Wages	\$8,925
01-58-421600	Maintenance Staff Wages	\$3,150
01-58-421700	Public Works Wages	\$1,575
01-58-481000	Social Security Contribution	\$8,715
01-58-462000	IMRF Contribution	\$1,575
01-58-463000	Medicare	\$2,100
01-58-543000	Pool Property Maintenance	\$7,350
01-58-552000	Telephone	\$525
01-58-557000	Publicity & Advertising	\$3,675
01-58-571000	Utilities - Gas	\$6,825
01-58-571100	Utilities - Electric	\$9,975
01-58-571200	Utilities - Water	\$5,250
01-58-580000	Uniform Allowance	\$2,625
01-58-651000	Office / Department Supplies	\$1,575
01-58-664000	Sundries	\$525
01-58-665000	Sanitation Supplies	\$525
01-58-667000	Public Works Supplies	\$1,050
01-58-668000	Chemical Supplies	\$15,750
01-58-669000	Concession Supplies	\$27,300
01-58-710000	Special Events	\$1,050
01-58-712000	Safety	\$4,200
01-58-810000	Purchase of Equipment	\$2,625
01-58-861000	Capital Improvements	\$31,500
	Total Swimming Pool	\$274,890

TOTAL GENERAL FUND \$12,620,756

Beautification Fund Expenses		
02-01-700000	Marketing	\$2,100
02-01-700400	Equipment Rental	\$2,100
02-01-700600	Shirt Expense	\$3,150
02-01-700800	Miscellaneous Expenses	\$1,470
02-01-700900	Prize Money	\$5,250
02-01-990200	Transfer to Keep Palos Heights	\$21,000
02-01-990300	Charitable Contributions	\$630
02-02-700000	Plants, Soil, & Supplies	\$3,334
02-02-700300	Signage	\$179
02-02-700400	Miscellaneous Expenses	\$210
02-02-700500	Planting Day Expenses	\$74
02-03-700000	Recognition Night	\$541
02-03-700100	Miscellaneous Expenses	\$1,050
02-03-700200	Subdivision Entrance Program	\$525
02-03-990300	Charitable Contributions	\$18,884
	Total Beautification Fund Expenses	\$60,497

Gateway TIF General Project Expenses		
11-00-421000	City Staff Professional Servc	\$5,250
11-00-539000	Legal Services	\$10,500
11-00-549000	Professional Services	\$57,750
11-00-551000	Postage	\$525
11-00-554000	Printing, Publishing, Legal No	\$525
	Total Gateway TIF General Project Expenses	\$74,550

Cat-Sag Bike Trail		
12-00-863000	Bike Trail Maintenance	\$10,500
	Total Cat-Sag Bike Trail	\$10,500

127th & Harlem TIF		
13-00-421000	City Staff Professional Servc	\$10,500
13-00-539000	Legal Services	\$36,750
13-00-549000	Professional Services	\$5,250
13-00-551000	Legal Notice and Postage	\$210
13-00-810000	Jewel Note Payment	\$243,915
	Total 127th & Harlem TIF Expenses	\$296,625

Business District Fund		
14-01-421000	City Staff Professional Servc	\$1,313
14-01-539000	Legal Services	\$3,675
14-01-549000	Professional Services	\$1,575
14-01-810000	Jewel Note Payment	\$112,413
14-02-421000	City Staff Professional Servc	\$1,313
14-02-539000	Legal Services	\$3,875
14-02-549000	Professional Services	\$1,575
14-02-810000	Jewel Note Payment	\$50,568
	Total Business District Fund Expenses	\$176,107

Motor Fuel Tax		
15-00-617000	Salt Deliveries	\$65,100
15-00-860000	Capital Outlay - Road	\$276,150
	Total Motor Fuel Fund	\$341,250

Illinois Municipal Retirement Fund & Social Security		
16-00-461000	Social Security Contribution	\$257,500
16-00-462000	Retirement Contribution	\$393,750
16-00-463000	Medicare Contribution	\$110,000
	Total Illinois Municipal Retirement Fund & Social Security	\$761,250

Special Recreation Fund		
25-00-549000	Professional Services	\$1,575
25-00-800000	Inclusion Cost	\$8,400
25-00-803000	Park & Playground Accessibilit	\$10,500
25-00-804000	Accessibility Projects	\$141,750
25-00-822000	SWSRA Payments	\$99,750
	Total Special Recreation Fund	\$261,975
DUI Fund		
28-00-569000	Drug Related Enforcement & Edu	\$1,050
28-00-862000	Law Enforcement Equipment	\$9,450
	Total DUI Fund	\$10,500
Drug Asset Forfeiture - Justice		
29-71-585000	Law Enforcement Equipment (d)	\$68,250
29-71-862000	Non-categorized Equipment (m)	\$0
	Total Drug Asset Forfeiture - Justice	\$68,250
Drug Asset Forfeiture - Treasury		
29-72-421000	Salary - Federal Task Force Re	\$69,025
29-72-585000	Law Enforcement Equipment (d)	\$10,500
	Total Drug Asset Forfeiture - Treasury	\$79,525
Drug Asset Forfeiture - State		
29-73-585000	Drug Related Enforcement & Edu	\$3,675
	Total Drug Asset Forfeiture - State	\$3,675
Vehicle License Fund		
32-00-532000	Engineering Fees	\$47,250
32-00-598000	Collection Costs	\$13,650
32-00-860000	Capital Outlay - Roads	\$128,520
	Total Vehicle License Fund	\$189,420
Capital Projects		
34-00-532000	Engineering & Professional Ser	\$420,000
34-00-860000	Capital Outlay Roads	\$102,060
34-00-866000	Building Improvement/Land	\$105,000
34-00-867000	City Hall Improvements	\$210,000
34-00-868000	Recreation Improvements/Land	\$498,650
34-00-868100	Pool Improvements	\$157,500
34-00-869000	Sidewalks	\$115,500
34-00-869300	Bike Path	\$10,500
34-00-871000	Lake Katherine Capital Improve	\$26,250
34-00-874000	Parking Lot	\$10,500
34-00-875000	Capital Equipment/Vehicles	\$178,500
34-00-877000	Capital Projects - Signage	\$21,000
	Total Capital Projects Fund	\$1,853,460
Recreation General Obligation Bond Fund		
45-00-730000	Bond Principal	\$288,750
45-00-731000	Interest and Fees	\$195,418
	Total Recreation General Obligation Bond Fund	\$485,168
Water & Sewer Capital Improvements Fund		
50-00-532000	Engineering Fees / Professiona	\$288,750
50-00-810000	Water & Sewer Equipment	\$572,250
50-00-862000	Water Capital Improvements	\$1,575,000
50-00-864000	Sewer Capital Improvements	\$1,018,500
50-00-866000	Storage Facility	\$4,200
	Total Water & Sewer Capital Improvements Fund	\$3,458,700

Water & Sewer Fund		
51-00-421000	Full Time Wages	\$644,280
51-00-421100	Directors Salary	\$173,250
51-00-421200	Secretarial Wages	\$31,500
51-00-422000	Part Time Wages	\$9,925
51-00-423000	Overtime	\$105,000
51-00-451000	Medical Insurance	\$283,141
51-00-461000	Social Security Contribution	\$53,235
51-00-462000	IMRF Contribution	\$84,000
51-00-463000	Medicare Contribution	\$12,600
51-00-529000	Equipment Maintenance	\$10,500
51-00-530000	Equipment Maint Reimb to Gener	\$21,000
51-00-532000	Engineering/Professional Fees	\$68,250
51-00-535000	Vehicle Maint Reimb to General	\$29,400
51-00-537000	Computer Hardware, Software, &	\$26,250
51-00-539000	Legal Services	\$3,675
51-00-540000	Building Maint Reimb to Genera	\$157,500
51-00-551000	Postage	\$21,000
51-00-552000	Telephone	\$42,000
51-00-561000	Membership, Dues, Subscription	\$1,575
51-00-562000	Travel Expenses	\$263
51-00-563000	Training	\$8,300
51-00-571000	Utilities	\$81,900
51-00-575000	Purchase of Water	\$3,570,000
51-00-578000	Credit Card Fees	\$12,600
51-00-580000	Uniform Allowance	\$5,250
51-00-591000	IRMA Reimbursement to General	\$91,350
51-00-594000	Equipment Rental	\$11,550
51-00-611000	Hydraulic Network	\$33,600
51-00-611100	Water System Maintenance	\$157,500
51-00-611200	Sewer System Maintenance	\$147,000
51-00-611300	Water System Maintenance Resto	\$52,500
51-00-611400	Water Control System Maintenanc	\$31,500
51-00-611500	Sewer Control System Maintenanc	\$47,250
51-00-615000	Maintenance Supplies	\$9,450
51-00-651000	Office / Department Supplies	\$28,350
51-00-655000	Gas & Oil Reimbursement to Gen	\$65,100
51-00-810000	Purchase of Equipment	\$105,000
51-00-813000	Purchase of Meters	\$73,500
51-00-910000	Emergency & Contingencies	\$150,000
51-00-999000	Administrative Expense	\$282,765
51-00-999200	Secretarial Comp Reimb to Gene	\$154,875
51-00-999500	Transfer to Water & Sewer Capi	\$448,340
	Total Water and Sewer Fund	\$7,323,024

Metra Station Operations Fund		
52-21-421000	Patrol Salaries	\$10,500
52-44-421000	Public Works Salaries	\$10,500
52-44-667000	Supplies & Equipment	\$15,750
52-44-860000	Capital Improvements Metra	\$42,000
	Total Metra Station Operations Fund	\$78,750

TOTAL APPROPRIATION - CITY **\$28,161,980**

Library		
	Personnel	\$979,511
	Employee Benefits	\$102,862
	Staff/Board Development	\$17,820
	Contractual Services	\$242,401
	Maintenance	\$56,050
	Insurance	\$15,000
	Utilities	\$22,212
	Supplies	\$32,280
	Capital Services	\$129,600
	Media	\$226,212
	Special Reserves Projects	\$150,000
	Contingency	\$254,073
	Illinois Municipal Retirement Fund	\$76,583
	Social Security Contribution	\$74,474
	Audit	\$8,100
	Public Liability Insurance	\$0
	Unemployment Compensation	\$0
	Workers' Compensation	\$2,640
	Total Library	\$2,389,818

TOTAL APPROPRIATIONS FOR CORPORATE PURPOSES **\$30,651,798**

Section 2. That the invalidity of any portion of this ordinance or any item shall not affect the validity of any portion or item thereof, which can be given effect without such invalid part.

Section 3. That this ordinance shall take effect and be in full force from and after its passage, approval, and publication according to law.

Section 4. That this ordinance shall be printed in pamphlet form and published by the corporate authorities of the City of Palos Heights within ten days thereof.

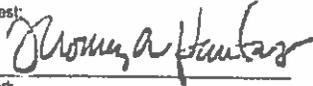
ADOPTED BY THE CITY COUNCIL OF THE CITY OF PALOS HEIGHTS, ILLINOIS THIS 5th DAY OF MARCH 2019.

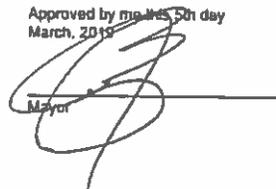
VOTE: APPROVED
AYES: 6
NAYS: 0
ABSENT: 2 (BASSO, MCGOVERN)

Approved by me this 5th day
March, 2019

Attest:

Clerk





City of Palos Heights

Fund Balance Policy

Adopted April 9, 2008

STATEMENT OF PURPOSE

The purpose of the Fund Balance Policy is to establish target ratios for unrestricted fund balances to annual operating audited expenditures. It is also to maintain the City's credit rating, meet seasonal cash flow shortfalls, provide for unexpected contingencies, and continue to provide city services by establishing an unrestricted reserve balance in all of the City's funds.

General Fund – Fund 01

The General Fund is the major operating fund of the City and is used for costs related to a majority of the City's services usually provided by a government such as administration, building inspection, police protection, street maintenance, buildings and grounds, vehicle maintenance, and parks and recreation.

The fund balance target shall be equal to 30% of the most recent year's audited expenditures. This reserve shall be used to meet annual cash requirements as a result of an unanticipated reduction in state revenues, delays or reductions in real estate taxes, sales tax or other anticipated revenues as well as for emergency and contingency expenditure needs after the ensuing fiscal year's budget has been approved. Consideration of a reduction in projected expenditures shall be evaluated prior to use of Fund Balance Reserve funds.

Any unreserved balance above the maximum will be presented to the City Council after the annual audit and will be transferred to the Capital Improvement Fund for construction, renovation, or major maintenance and repairs in keeping with a long range (5year) capital improvement plan. Any fiscal year that unencumbered reserves fall below target will be replenished by subsequent year budget and planning process.

Gateway TIF Fund – Fund 11

The Gateway TIF Fund is used for costs related to the TIF as permitted by State statute.

The fund balance shall accumulate each year until the TIF District is terminated. This reserve shall be used for debt service and other related costs associated with the TIF as permitted by State statute.

Cal Sag Trail Fund – Fund 12

The Cal Sag Trail Fund is used for costs related to the engineering and construction of a twelve mile multi-use trail from the I&M Trail to the Alsip Boat Ramp.

The fund balance shall accumulate from the money received from each participating unit of government each year until the project is completed and the remaining funds shall be distributed to the Cook County Forest Preserve District (57.7%), Palos Park (12.3%), Palos Heights (20.7%), and the Village of Alsip (9.3%).

Motor Fuel Tax Fund – Fund 15

The Motor Fuel Tax Fund is used for costs related to road construction, maintenance, and snow removal as permitted by IDOT.

The fund balance may accumulate each year to the maximum allowed by law. This shall be accomplished by limiting the annual expenses to 75% of the projected annual revenues until the City's target reserve of \$500,000 is achieved. This amount may be greater depending on project status and assessed each fiscal year. This reserve shall be used for long term road projects and maintenance of roads and meet the needs of an approved long range road program as well as be available for matching grant funds. Any fiscal year that utilizes fund balance will be followed by the 75% method above until restored to the City's target amount of \$500,000. This fund balance will help ensure that in any fiscal year funds are available for large road projects or to provide for City's share of grant opportunities and will ensure that the City will be in a position to accept these opportunities for large scale projects.

IMRF Fund – Fund 16

The IMRF Fund is used for the City's contribution to IMRF Pension Fund, Social Security and Medicare.

The fund balance at the end of each fiscal year shall be equal to 15% of audited expenditures. This reserve shall be used to meet annual cash requirements based on the timing of real estate tax distributions.

Special Recreation Accessibility Fund – Fund 25

The Special Recreation Accessibility Fund is used for accessibility to recreation. This includes the purchase of equipment, paving, and other improvements as determined by SWSRA.

The fund balance shall accumulate and be utilized according to the annual budget process and the Capital Improvement 5-year Plan for accessibility related items for recreation.

DUI Fund – Fund 28

The DUI Fund is a special revenue fund that is earmarked by law for DUI related expenses. This fund shall accumulate annually and be utilized for approved expenses as provided by law.

Drug Asset Fund – Fund 29

The Drug Asset Fund is a special revenue fund that is earmarked by law for specific purposes. The fund balance shall accumulate annually and be utilized for approved expenses as provided by law.

Vehicle License Fund – Fund 32

The fund balance shall accumulate each year until a goal of \$100,000 is reached. The fund balance is to be accomplished by limiting the annual expenses to 75% of the projected revenues in any fiscal year until the balance is achieved. This fund shall be used for road construction, payment of debt service on road construction, maintenance, administrative and software related to vehicle stickers and road items. If fund balance falls below \$100,000 in any given fiscal year it shall be replenished in subsequent years by the 75% method.

Capital Projects Fund – Fund 34

The Capital Projects Fund is used for the cost of constructing or acquiring major capital facilities, equipment, or improvements.

The fund balance shall accumulate until a minimum of 150% of the Capital Improvement plan in the current fiscal year is met in connection to the 5-year Plan for capital projects approved by council. The balance shall be established annually by budgeting funds into it to meet the current fiscal needs of the long range capital plan and will be supplemented by a transfer of excess revenues from the City general fund each year as determined by the comprehensive annual financial audit and approved by City Council. This balance and long range plan will be reviewed and updated annually as part of the budget process and annually during the revision of the 5-Year Capital Improvement Plan.

1999 Alternate Revenue Bond Fund – Fund 45

The 1999 Alternate Revenue Bond Fund is used for payment of interest and principal of the Alternate Revenue Bonds issued in 1999.

Principal and interest payments will be funded through the General Fund until the bond is retired in 2009.

2002 General Obligation Bond Fund – Fund 48

The 2002 General Obligation Bond Fund is used for payment of interest and principal of the General Obligation Bonds issued in 2002.

The fund balance shall accumulate from collections of the Tax Levy until an amount equal to two principal payments is achieved. At that time the City shall make a prepayment to retire the bonds at an accelerated rate.

Water and Sewer Fund – Fund 51

The fund balance shall be equal to 30% of the most recent year's audited expenditures. Any unreserved balance above the maximum will be presented to the City Council after the annual audit and transferred to the Water and Sewer Capital Improvement Fund for construction or major maintenance and repairs related to the City's water and sewer infrastructure.

Metra Station Operation Fund – Fund 52

The Metra Station Operation Fund is used for costs associated with the operation, maintenance and capital improvements to the Metra Station per the signed agreement between Metra and the City.

The fund balance shall accumulate each year to prepare for future capital improvements and maintenance.

Water and Sewer Capital Improvement Fund – Fund 53

The Water and Sewer Capital Improvement Fund is used for the cost of construction, major maintenance or repairs related to the City's water and sewer infrastructure.

The fund balance shall accumulate until a minimum of 150% of the Capital Improvement plan related to water and sewer infrastructure improvements in the current fiscal year is met in connection to the 5-year Plan for capital projects approved by council. The balance shall be established annually by budgeting funds into it to meet the current fiscal needs of the long range capital plan and will be supplemented by a transfer of excess revenues from the City water and sewer fund each year as determined by the comprehensive annual financial audit and approved by City Council. This balance and long range plan will be reviewed and updated annually as part of the budget process and annually during the revision of the 5-Year Capital Improvement Plan.

Police Pension Fund

The Police Pension Fund is used for current and future pension costs and liabilities.

The Police Pension Fund Levy shall be supplemented each year by the General Fund to meet the objectives set by the actuarial submittal for each fiscal year.

The City Administrator and Finance Director as part of the annual budget process shall prepare an analysis of this policy. The analysis is to include the prior year actual status and recommendations for future actions subject to Mayor and City Council review and approval.

AN ORDINANCE PROVIDING FOR THE
TAX LEVY FOR THE CITY OF PALOS HEIGHTS
FOR THE PERIOD BEGINNING JANUARY 1, 2018
AND ENDING DECEMBER 31, 2018

BETTER ORDAINED BY THE CITY COUNCIL OF THE CITY OF PALOS HEIGHTS, COUNTY OF COOK, STATE OF ILLINOIS, as follows:

That the City Council of the City of Palos Heights, Illinois, does hereby ascertain the total amount of appropriations for all corporate purposes legally made and to be collected for the tax levy upon all property subject to taxation within the said City of Palos Heights, for the period beginning January 1, 2018 and ending December 31, 2018, to be the sum of the purpose of which appropriations are made and the sum or amount appropriated for each respective purpose and the sum to be collected from the tax levy are hereinafter specified in detail in accordance with the appropriation ordinance passed by the City Council on the 6th day of March, 2018, and duly published according to law on the 14th day of February, 2018.

Section 1:

That the sum of \$2,121,875 or as much thereof as is allowed by law is hereby levied as a general tax upon all property subject to taxation within the City of Palos Heights, Illinois, as the same is assessed and equalized for State and County purposes for the current year, for general corporate purposes, all as itemized and as shown and specified in Section 1 of said Appropriation ordinance and as hereinafter set forth in the column entitled "The Several Amounts to be Raised by Taxation, Itemized as Follows": after giving effect to miscellaneous receipts from sources other than taxation, applied as hereinafter set forth.

That the sum of \$393,750 is hereby levied as a direct tax upon all the property subject to taxation within said City of Palos Heights as the same is assessed and equalized for State and County purposes, for the purpose of providing the municipality contribution required to be made by said City of Palos Heights to the "Illinois Municipal Retirement Fund", as provided by and established by the Statutes of the State of Illinois.

That the sum of \$357,500 is hereby levied as a social security tax upon all the property subject to taxation within said city as the same is equalized for the State and County purposes for the purpose of the city's participation in the "Social Security Act".

That the sum of \$1,500,000 is hereby levied as a police protection tax upon all property subject to taxation within said City of Palos Heights as the same is assessed and equalized for State and County purposes, for the purpose of providing police protection within said City, which tax hereby levied is in addition to taxes levied for general corporate purposes.

That the sum of \$2,070,000 is hereby levied as a direct police pension fund tax upon all the property subject to taxation within said City of Palos Heights, as the same is assessed and equalized for State and County purposes, for the purpose of the formation and disbursement of Police Pension Fund for said city.

That the sum of \$875,000 is hereby levied as a direct Playground and Recreation System tax upon all property subject to taxation within the City of Palos Heights as the same is assessed and equalized for State and County purposes, for the purpose of establishing, conduction, and maintaining supervised Playground and Recreation System within the city.

The sum of \$194,000 is hereby levied as a direct Joint Recreations Program for Handicapped tax upon all property subject to taxation within the City of Palos heights as the same is assessed and equalized for State and County purposes, for the purpose of establishing, conduction, and maintaining supervised Joint Recreation Programs for the Handicapped within the City.

The sum of \$461,588 is hereby levied as a direct Debt Service tax upon all property subject to taxation within the City of Palos heights as the same is assessed and equalized for State and County purposes, for the purpose of principal and interest payments of outstanding bonds.

City Total \$7,973,713

That the sum of \$1,568,575 is hereby levied as a direct public library tax upon all of the property subject to taxation within said City of Palos Heights as the same is assessed and equalized for State and County purposes, for the purpose of establishing and maintaining free public libraries and reading rooms for the use and benefit of the inhabitants of said City.

That the sum of \$68,925 is hereby levied as a Special Library Tax upon all the property subject to taxation within said City as the same is equalized for State and County purposes for the Library's participation in the Illinois Municipal Retirement Fund, which tax is hereby levied as in addition to taxes levied for general corporate purposes.

That the sum of \$67,026 is hereby levied as a Special Library Tax upon all the property subject to taxation within said City as the same is equalized for State and County purposes for the Library's participation in the "Social Security Act", which tax is hereby levied is in addition to taxes levied for general corporate purposes.

That the sum of \$7,290 is hereby levied as Special Library Tax upon all the property subject to taxation within said City as the same is assessed and equalized for the State and County purposes, for the purpose of paying the cost of all auditing and reports thereunder, which tax hereby levied is in addition to taxes levied for the general corporate purposes.

That the sum of \$2,376 hereby levied as a Special Library Tax upon all the property subject to taxation within said City as the same is equalized for the State and County purposes for the Library's participation in Worker's Compensation, which tax hereby levied is in addition to taxes levied for general corporate purposes.

Library Total is \$1,714,192

Grand Total for City and Library is \$9,687,905.

		Total Appropriation	Receipts From Sources Other Than Tax Levy	To Be Raised By Tax Levy
Section 2				
General Government				
01-11-421000	Salaries	\$261,450	\$0	\$261,450
01-11-421100	Mayor Salary	\$12,600	\$12,600	\$0
01-11-421200	Aldermen Salaries	\$42,000	\$42,000	\$0
01-11-421300	City Clerk Salary	\$7,875	\$7,875	\$0
01-11-421400	Treasurer Salary	\$5,250	\$5,250	\$0
01-11-421500	City Administrator Salary	\$155,295	\$0	\$155,295
01-11-421600	Finance Director Salary	\$86,682	\$0	\$86,682
01-11-421700	Deputy City Clerk Stipend	\$4,725	\$0	\$4,725
01-11-421800	City Collector Stipend	\$3,780	\$0	\$3,780
01-11-421900	Community Development Coordinator	\$86,638	\$0	\$86,638
01-11-422000	Salaries - Part Time	\$54,600	\$0	\$54,600
01-11-451000	Medical Insurance	\$1,281,000	\$0	\$1,281,000
01-11-520000	Mayor Allowance	\$3,045	\$3,045	\$0
01-11-520100	City Clerk Allowance	\$2,205	\$2,205	\$0
01-11-520200	City Treasurer Allowance	\$2,205	\$2,205	\$0
01-11-520300	Don Bylut Allowance	\$2,520	\$2,520	\$0
01-11-520400	Jeffrey Key Allowance	\$2,520	\$2,520	\$0
01-11-520500	Jack Clifford Allowance	\$2,520	\$2,520	\$0
01-11-520600	Alan Fulkerson Allowance	\$2,520	\$2,520	\$0
01-11-520700	Dolores Kramarski Allowance	\$2,520	\$2,520	\$0
01-11-520800	Jerry McGovern Allowance	\$2,520	\$2,520	\$0
01-11-520900	Bob Basso Allowance	\$2,520	\$2,520	\$0
01-11-521000	Mike McGrogan Allowance	\$2,520	\$2,520	\$0
01-11-521100	City Administrator Allowance	\$1,470	\$1,470	\$0
01-11-530000	Equipment Maintenance	\$3,255	\$3,255	\$0
01-11-531000	Public Accounting Service	\$40,950	\$40,950	\$0
01-11-537000	Computer Programming	\$26,250	\$26,250	\$0
01-11-538000	Consulting/Professional Fees	\$73,500	\$73,500	\$0
01-11-549300	Health Inspections	\$12,600	\$12,600	\$0
01-11-551000	Postage	\$4,200	\$4,200	\$0
01-11-552000	Telephone	\$21,000	\$21,000	\$0
01-11-554000	Printing, Publishing, Legal Notices	\$5,250	\$5,250	\$0
01-11-558000	Web Site Expenses	\$31,500	\$31,500	\$0
01-11-561000	Membership, Dues, Subscriptions	\$10,500	\$10,500	\$0
01-11-563000	Training	\$3,150	\$3,150	\$0
01-11-578000	Credit Card Fees	\$6,300	\$6,300	\$0
01-11-591000	Intergovernmental Risk Management Agency - Insuranc	\$190,179	\$190,179	\$0
01-11-592000	Deductible/Insurance	\$15,750	\$15,750	\$0
01-11-594000	Rental Of Equipment	\$4,620	\$4,620	\$0
01-11-651000	Office/Departmental Supplies	\$16,800	\$16,800	\$0
01-11-652000	Channel 4 Expenses	\$26,250	\$26,250	\$0
01-11-674000	Codifications	\$3,675	\$3,675	\$0
01-11-710000	Public Relations/Special Events	\$26,250	\$26,250	\$0
01-11-711000	Pace Senior Bus Service	\$32,025	\$32,025	\$0
01-11-712000	Safety	\$0	\$0	\$0
01-11-713000	Business Economic Dev Advisory Committee	\$5,250	\$5,250	\$0
01-11-714000	Facade Program	\$31,500	\$31,500	\$0
01-11-715000	Veteran's Commission	\$1,050	\$1,050	\$0
01-11-825000	Art Commission Expenses	\$5,250	\$5,250	\$0
01-11-910000	Reserve for Emergency	\$100,000	\$100,000	\$0
01-11-925000	Miscellaneous Expense	\$2,100	\$2,100	\$0
01-11-991400	Interfund Transfer - Incremental Sales Tax	\$45,000	\$45,000	\$0
01-11-993400	Interfund Transfer Capital Projects	\$189,799	\$189,799	\$0
01-11-995600	Interfund Transfer Lake Katherine	\$231,855	\$231,855	\$0
	Total General Government	\$3,196,788	\$1,262,618	\$1,934,170
Building Department				
01-15-421100	Building Commissioner Salary	\$108,150	\$0	\$108,150
01-15-421300	Secretarial Wages	\$47,250	\$0	\$47,250
01-15-421400	Part Time Inspectors	\$16,275	\$0	\$16,275
01-15-421700	Salaries - Part Time	\$14,700	\$0	\$14,700
01-15-530100	Vehicle Maintenance	\$210	\$0	\$210
01-15-549000	Professional Services	\$10,500	\$9,380	\$1,120
01-15-549400	Elevator Inspections	\$7,350	\$7,350	\$0
01-15-552000	Telephone	\$2,100	\$2,100	\$0
01-15-561000	Membership, Dues, Subscriptions	\$525	\$525	\$0
01-15-563000	Training	\$3,150	\$3,150	\$0
01-15-651000	Office/Department Supplies	\$4,200	\$4,200	\$0
01-15-658000	Operating Supplies	\$4,200	\$4,200	\$0
01-15-810000	Equipment Purchase & Maintenance	\$7,350	\$7,350	\$0
	Total Building Department	\$225,960	\$38,255	\$187,705

		Total Appropriation	Receipts From Sources Other Than Tax Levy	To Be Raised By Tax Levy
Legal Expenses				
01-16-539100	City Attorney Retainer	\$15,750	\$15,750	\$0
01-16-539200	Prosecutor Retainer	\$24,150	\$24,150	\$0
01-16-539300	Legal Expense	\$26,250	\$26,250	\$0
01-16-539400	Union Negotiations-Legal	\$1,050	\$1,050	\$0
Total Legal Expenses		\$67,200	\$67,200	\$0
Police Department				
01-21-421000	Full Time Officer Wages	\$2,500,748	\$1,000,748	\$1,500,000
01-21-421100	Administrative Salaries	\$409,148	\$409,148	\$0
01-21-421400	Part Time Officer Wages	\$27,918	\$27,918	\$0
01-21-421500	Clerical Staff Wages	\$201,707	\$201,707	\$0
01-21-421600	Non-Swam Wages	\$105,277	\$105,277	\$0
01-21-422000	Specialty Pay/OIC Stipend	\$21,000	\$21,000	\$0
01-21-423000	Overtime	\$156,450	\$156,450	\$0
01-21-423100	IDOT Traffic Enforcement Program	\$22,155	\$22,155	\$0
01-21-423200	Overtime - Drug	\$51,870	\$51,870	\$0
01-21-451100	Post Employment Health Benefit	\$79,083	\$79,083	\$0
01-21-530000	Equipment Maintenance	\$25,725	\$25,725	\$0
01-21-537000	Computer Hardware, Software & Maintenance	\$155,400	\$155,400	\$0
01-21-540000	Building Maintenance	\$52,500	\$52,500	\$0
01-21-540200	Janitorial Services	\$24,885	\$24,885	\$0
01-21-551000	Postage/Shipping	\$4,725	\$4,725	\$0
01-21-552000	Telephone	\$26,250	\$26,250	\$0
01-21-556000	Dispatching Services	\$369,794	\$369,794	\$0
01-21-561000	Membership, Dues, Subscriptions	\$1,575	\$1,575	\$0
01-21-563000	Training	\$28,875	\$28,875	\$0
01-21-564000	Tuition Reimbursement	\$18,270	\$18,270	\$0
01-21-571300	Utilities-Gas	\$8,400	\$8,400	\$0
01-21-580000	Uniform Allowance	\$36,750	\$36,750	\$0
01-21-594000	Equipment Rental	\$5,250	\$5,250	\$0
01-21-651000	Office / Department Supplies	\$15,750	\$15,750	\$0
01-21-653000	Operational Services	\$14,700	\$14,700	\$0
01-21-653100	Crime Lab	\$20,685	\$20,685	\$0
01-21-710000	Public Relations & Crime Prevention	\$13,650	\$13,650	\$0
01-21-716000	Half Marathon	\$11,025	\$11,025	\$0
01-21-717000	Classic Car Event	\$6,615	\$6,615	\$0
01-21-718000	4th of July	\$13,125	\$13,125	\$0
01-21-810000	Purchase of Equipment	\$36,750	\$36,750	\$0
01-21-953000	Transfer to Police Pension Fund	\$0	\$0	\$0
Total Police Department		\$4,466,055	\$2,966,055	\$1,500,000
Police & Fire Commission				
01-25-421000	Secretarial Compensation	\$4,200	\$4,200	\$0
01-25-539000	Legal Expense-Attorney	\$1,050	\$1,050	\$0
01-25-554000	Legal Notices	\$525	\$525	\$0
01-25-561000	Membership, Dues, Subscriptions	\$735	\$735	\$0
01-25-568000	Employment & Promotion	\$6,300	\$6,300	\$0
Total Police & Fire Commission		\$12,810	\$12,810	\$0
Roads & Construction				
01-41-421000	Full Time Wages	\$273,000	\$273,000	\$0
01-41-421100	Director's Salary	\$66,570	\$66,570	\$0
01-41-421200	Secretarial Wages	\$26,250	\$26,250	\$0
01-41-421400	Snow Plowing Wages	\$10,500	\$10,500	\$0
01-41-423000	Overtime	\$9,450	\$9,450	\$0
01-41-423400	Snow Plowing Overtime	\$29,400	\$29,400	\$0
01-41-532000	Engineering / Professional Fees	\$39,900	\$39,900	\$0
01-41-541000	Street Maintenance/Repairs/Signs	\$73,500	\$73,500	\$0
01-41-541100	Drainage Maintenance	\$31,500	\$31,500	\$0
01-41-541200	Restoration	\$21,000	\$21,000	\$0
01-41-554000	Legal Notices	\$315	\$315	\$0
01-41-561000	Membership, Dues, Subscriptions	\$315	\$315	\$0
01-41-562000	Travel Expenses	\$105	\$105	\$0
01-41-563000	Training	\$1,575	\$1,575	\$0
01-41-571000	Utilities	\$26,250	\$26,250	\$0
01-41-580000	Uniform Allowance	\$2,940	\$2,940	\$0
01-41-594000	Rental Of Equipment	\$2,625	\$2,625	\$0
01-41-651000	Office/Department Supplies	\$8,400	\$8,400	\$0
01-41-712000	Safety	\$1,575	\$1,575	\$0
01-41-810000	Purchase of Equipment	\$89,250	\$89,250	\$0
01-41-812000	Harlem Avenue Sidewalks	\$36,750	\$36,750	\$0
Total Roads & Construction		\$751,170	\$751,170	\$0

		Total Appropriation	Receipts From Sources Other Than Tax Levy	To Be Raised By Tax Levy
Municipal Grounds & Property				
01-44-421000	Full Time Wages	\$267,750	\$267,750	\$0
01-44-421200	Custodial Wages	\$8,400	\$8,400	\$0
01-44-421300	Seasonal Wages	\$68,250	\$68,250	\$0
01-44-423000	Overtime	\$12,600	\$12,600	\$0
01-44-532000	Engineering Fees	\$21,000	\$21,000	\$0
01-44-540000	City Hall Maintenance	\$36,750	\$36,750	\$0
01-44-540600	Lake Katherine Maintenance	\$19,425	\$19,425	\$0
01-44-543100	Bike Path	\$5,250	\$5,250	\$0
01-44-543200	Purchase/Plant Trees	\$8,400	\$8,400	\$0
01-44-543400	Ballfield Light Maintenance	\$1,575	\$1,575	\$0
01-44-543500	Removal / Trim Trees	\$42,000	\$42,000	\$0
01-44-543600	Chip Disposal	\$12,600	\$12,600	\$0
01-44-544000	Heating & Cooling System Maintenance	\$16,800	\$16,800	\$0
01-44-544400	Public Works Garage Maintenance	\$26,250	\$26,250	\$0
01-44-544500	Parks & Rec Building Maintenance	\$21,000	\$21,000	\$0
01-44-545000	Warning Sirens	\$6,300	\$6,300	\$0
01-44-546000	Harlem Berns Maintenance	\$15,750	\$15,750	\$0
01-44-546100	Harlem Avenue Maintenance	\$31,500	\$31,500	\$0
01-44-554000	Legal Notices	\$210	\$210	\$0
01-44-561000	Membership, Dues, Subscriptions	\$210	\$210	\$0
01-44-562000	Travel Expenses	\$105	\$105	\$0
01-44-563000	Training	\$1,050	\$1,050	\$0
01-44-580000	Uniform Allowance	\$4,200	\$4,200	\$0
01-44-594000	Equipment Rental	\$1,050	\$1,050	\$0
01-44-651000	Office / Department Supplies	\$12,600	\$12,600	\$0
01-44-662000	Custodian Supplies	\$5,250	\$5,250	\$0
01-44-663000	Landscape Supplies	\$6,300	\$6,300	\$0
01-44-716000	Half Marathon	\$6,825	\$6,825	\$0
01-44-717000	Classic Car Event	\$3,360	\$3,360	\$0
01-44-718000	4th of July	\$13,125	\$13,125	\$0
01-44-810000	Purchase of Equipment	\$29,400	\$29,400	\$0
	Total Municipal Grounds & Property	\$705,285	\$705,285	\$0
Motor Vehicle Maintenance				
01-45-421000	Employee Full-Time Wages	\$144,900	\$144,900	\$0
01-45-423000	Employee Overtime Wages	\$7,140	\$7,140	\$0
01-45-529100	Police Equipment Maintenance	\$3,150	\$3,150	\$0
01-45-529300	Buildings & Grounds Equipment Maintenance	\$12,600	\$12,600	\$0
01-45-529400	Roads Equipment Maintenance	\$10,500	\$10,500	\$0
01-45-529600	Lake Katherine Equipment Maintenance	\$3,675	\$3,675	\$0
01-45-529800	Water & Sewer Equipment Maintenance	\$16,800	\$16,800	\$0
01-45-529900	MVM Equipment Maintenance	\$3,675	\$3,675	\$0
01-45-534000	Snow Plow Equipment Maintenance	\$6,300	\$6,300	\$0
01-45-535100	Police Vehicle Maintenance	\$27,300	\$27,300	\$0
01-45-535200	Building Department Vehicle Maintenance	\$2,100	\$2,100	\$0
01-45-535300	Buildings & Grounds Vehicle Maintenance	\$6,300	\$6,300	\$0
01-45-535400	Roads Vehicle Maintenance	\$15,750	\$15,750	\$0
01-45-535500	Recreation Vehicle Maintenance	\$4,725	\$4,725	\$0
01-45-535600	Lake Katherine Vehicle Maintenance	\$1,575	\$1,575	\$0
01-45-535800	Water & Sewer Vehicle Maintenance	\$23,100	\$23,100	\$0
01-45-535900	MVM Vehicle Maintenance	\$2,100	\$2,100	\$0
01-45-537000	Computer Hardware, Software, & Maintenance	\$6,300	\$6,300	\$0
01-45-561000	Membership, Dues, Subscriptions	\$630	\$630	\$0
01-45-563000	Training	\$6,825	\$6,825	\$0
01-45-580000	Uniform Allowance	\$6,510	\$6,510	\$0
01-45-594000	Equipment Rental	\$3,150	\$3,150	\$0
01-45-651000	Office / Department Supplies	\$8,400	\$8,400	\$0
01-45-655000	Gasoline & Oil	\$141,750	\$141,750	\$0
01-45-810000	Purchase Of Equipmnt	\$12,600	\$12,600	\$0
	Total Motor Vehicle Maintenance	\$477,855	\$477,855	\$0

		Total Appropriation	Receipts From Sources Other Than Tax Levy	To Be Raised By Tax Levy
Recreation Department				
01-51-421100	Park & Recreation Director Salary	\$113,400	\$0	\$113,400
01-51-421200	Assistant Parks & Recreation Director Salary	\$55,023	\$0	\$55,023
01-51-421300	Office Manager Salary	\$44,793	\$0	\$44,793
01-51-421400	Youth Supervisor's Salary	\$42,000	\$0	\$42,000
01-51-421500	Front Desk Wages	\$78,750	\$0	\$78,750
01-51-421600	Building Attendant Salary	\$31,500	\$0	\$31,500
01-51-421700	Recreation Program Supervisor Salary	\$42,000	\$0	\$42,000
01-51-421800	Full Time Custodial Wages	\$53,869	\$0	\$53,869
01-51-421900	Recreation Asst / Intern Wages	\$15,225	\$0	\$15,225
01-51-422100	Adult Program Staff Wages	\$18,900	\$0	\$18,900
01-51-422200	Camp Staff Wages	\$123,900	\$0	\$123,900
01-51-422300	Early Childhood Staff Wages	\$14,175	\$0	\$14,175
01-51-422400	Group Fitness Staff Wages	\$55,650	\$0	\$55,650
01-51-422500	Preschool Staff Wages	\$31,500	\$0	\$31,500
01-51-422600	Special Event Staff Wages	\$5,250	\$0	\$5,250
01-51-422700	Teen Program Staff Wages	\$2,100	\$0	\$2,100
01-51-422800	Youth Program Staff Wages	\$68,250	\$0	\$68,250
01-51-422900	Youth Athletic Staff Wages	\$29,400	\$0	\$29,400
01-51-423000	Birthday Party Staff Wages	\$2,625	\$0	\$2,625
01-51-423100	Fitness Center Attendant Wages	\$58,800	\$12,110	\$46,690
01-51-423200	Facilities Manager Wages	\$41,899	\$41,899	\$0
01-51-423300	Part Time Custodian Wages	\$47,250	\$47,250	\$0
01-51-423400	Full Time Facility Tech Wages	\$63,085	\$63,085	\$0
01-51-423500	Personal Trainer Wages	\$7,560	\$7,560	\$0
01-51-423600	Childcare Wages	\$15,225	\$15,225	\$0
01-51-423700	Open Gym Staff Wages	\$7,350	\$7,350	\$0
01-51-537000	Computer Hardware, Software, & Maintenance	\$15,750	\$15,750	\$0
01-51-540000	Recreation Building Expense	\$31,500	\$31,500	\$0
01-51-540100	Contractual Services Building	\$24,465	\$24,465	\$0
01-51-540200	Contractual Services Fitness	\$7,560	\$7,560	\$0
01-51-549000	Professional Services	\$31,500	\$31,500	\$0
01-51-551000	Postage	\$9,450	\$9,450	\$0
01-51-552000	Telephone	\$18,375	\$18,375	\$0
01-51-557000	Publicity & Advertising	\$36,750	\$36,750	\$0
01-51-559000	Software Licensing	\$20,475	\$20,475	\$0
01-51-561000	Membership, Dues and Subscription	\$6,300	\$6,300	\$0
01-51-563000	Training	\$11,550	\$11,550	\$0
01-51-567000	Employee Background Checks	\$3,675	\$3,675	\$0
01-51-571000	Utilities-Gas	\$42,000	\$42,000	\$0
01-51-578000	Credit Card Fees	\$19,425	\$19,425	\$0
01-51-594000	Contractual Services	\$36,750	\$36,750	\$0
01-51-594100	Fitness Equipment Lease	\$47,250	\$47,250	\$0
01-51-651000	Office / Department Supplies	\$10,500	\$10,500	\$0
01-51-662000	Custodial Supplies	\$12,600	\$12,600	\$0
01-51-681100	Adult Program Supplies	\$10,500	\$10,500	\$0
01-51-681200	Camp Supplies	\$31,500	\$31,500	\$0
01-51-681300	Early Childhood Program Supplies	\$3,675	\$3,675	\$0
01-51-681400	Fitness Program Supplies	\$1,575	\$1,575	\$0
01-51-681500	Preschool Supplies	\$5,250	\$5,250	\$0
01-51-681600	Special Event Supplies	\$29,400	\$29,400	\$0
01-51-681700	Teen Program Supplies	\$2,100	\$2,100	\$0
01-51-681800	Youth Program Supplies	\$25,200	\$25,200	\$0
01-51-681900	Youth Athletic Supplies	\$26,250	\$26,250	\$0
01-51-682000	Birthday Party Supplies	\$2,100	\$2,100	\$0
01-51-683000	Vending Supplies	\$12,075	\$12,075	\$0
01-51-684000	Childcare Supplies	\$1,575	\$1,575	\$0
01-51-701000	Senior Citizens Programs	\$6,825	\$6,825	\$0
01-51-718000	4th of July	\$39,900	\$39,900	\$0
01-51-811000	Vehicle	\$525	\$525	\$0
01-51-812000	Fitness Center Equipment Purchase	\$3,675	\$3,675	\$0
01-51-826000	Park Development Program	\$31,500	\$31,500	\$0
	Total Recreation Department	\$1,688,979	\$813,979	\$875,000
LK - Operational Expenses - Conference Center				
01-54-421100	Clubhouse Building Supervisor Wages	\$15,750	\$15,750	\$0
01-54-421200	Custodial Wages	\$16,800	\$16,800	\$0
01-54-530000	Maintenance Contracts	\$5,250	\$5,250	\$0
01-54-540000	Clubhouse Maintenance	\$3,150	\$3,150	\$0
01-54-551000	Postage	\$1,575	\$1,575	\$0
01-54-552000	Telephone	\$2,100	\$2,100	\$0
01-54-571000	Utilities	\$25,200	\$25,200	\$0
01-54-591000	Liquor Insurance Policy	\$5,250	\$5,250	\$0
	Total LK - Operational Expenses - Conference Center	\$75,075	\$75,075	\$0

	Total Appropriation	Receipts From Sources Other Than Tax Levy	To Be Raised By Tax Levy	
LK - Operational Expenses - Nature Center				
01-56-421000	LK Operations Manager Salary	\$78,225	\$78,225	\$0
01-56-421200	LK Business Coordinator Salary	\$51,853	\$51,853	\$0
01-56-421300	LK Program Coordinator Salary	\$50,790	\$50,790	\$0
01-56-421500	Part Time Seasonal Wages	\$79,800	\$79,800	\$0
01-56-421600	Naturalist Salary	\$47,880	\$47,880	\$0
01-56-529000	Other Maintenance	\$1,575	\$1,575	\$0
01-56-530000	Maintenance Contracts	\$17,325	\$17,325	\$0
01-56-540000	Building Maintenance	\$3,150	\$3,150	\$0
01-56-540100	Nature Center Maintenance	\$3,675	\$3,675	\$0
01-56-552000	Telephone	\$7,875	\$7,875	\$0
01-56-571000	Utilities	\$1,575	\$1,575	\$0
01-56-571300	Utilities - Cable	\$525	\$525	\$0
01-56-651000	Office / Department Supplies	\$3,150	\$3,150	\$0
	Total LK - Operational Expenses - Nature Center	\$347,398	\$347,398	\$0
Swimming Pool				
01-58-421000	Aquatic Coordinator Salary	\$13,125	\$13,125	\$0
01-58-421100	Assistant Manager's Salary	\$18,900	\$18,900	\$0
01-58-421200	Cashiers / Attendants / Concession Wages	\$31,500	\$31,500	\$0
01-58-421400	Life Guards / Crew Leader Wages	\$48,300	\$48,300	\$0
01-58-421500	Swim Instructor Wages	\$8,925	\$8,925	\$0
01-58-421600	Maintenance Staff Wages	\$3,150	\$3,150	\$0
01-58-421700	Public Works Wages	\$3,150	\$3,150	\$0
01-58-461000	Social Security Contribution	\$7,350	\$7,350	\$0
01-58-462000	IMRF Contribution	\$1,575	\$1,575	\$0
01-58-463000	Medicare	\$1,890	\$1,890	\$0
01-58-543000	Pool Property Maintenance	\$4,725	\$4,725	\$0
01-58-552000	Telephone	\$525	\$525	\$0
01-58-557000	Publicity & Advertising	\$2,625	\$2,625	\$0
01-58-571000	Utilities - Gas	\$6,825	\$6,825	\$0
01-58-571100	Utilities - Electric	\$11,025	\$11,025	\$0
01-58-571200	Water Usage	\$0	\$0	\$0
01-58-580000	Uniform Allowance	\$2,625	\$2,625	\$0
01-58-651000	Office / Department Supplies	\$525	\$525	\$0
01-58-664000	Sundries	\$525	\$525	\$0
01-58-665000	Sanitation Supplies	\$525	\$525	\$0
01-58-667000	Public Works Supplies	\$1,575	\$1,575	\$0
01-58-668000	Chemical Supplies	\$15,750	\$15,750	\$0
01-58-669000	Concession Supplies	\$27,300	\$27,300	\$0
01-58-710000	Special Events	\$1,575	\$1,575	\$0
01-58-712000	Aquatic Safety	\$3,675	\$3,675	\$0
01-58-810000	Purchase of Equipment	\$3,675	\$3,675	\$0
01-58-861000	Capital Improvements	\$47,250	\$47,250	\$0
	Total Swimming Pool	\$268,590	\$268,590	\$0
	TOTAL GENERAL FUND	\$12,283,165	\$7,786,290	\$4,496,875
Beautification Fund Expenses				
02-01-700000	Marketing	\$2,100	\$2,100	\$0
02-01-700400	Equipment Rental	\$2,835	\$2,835	\$0
02-01-700600	Shirt Expense	\$2,888	\$2,888	\$0
02-01-700800	Miscellaneous Expenses	\$1,050	\$1,050	\$0
02-01-700900	Prize Money	\$5,250	\$5,250	\$0
02-01-990200	Transfer to Keep Palos Heights Beautiful	\$28,355	\$28,355	\$0
02-01-990300	Charitable Contributions	\$630	\$630	\$0
02-02-700000	Plants, Soil & Supplies	\$3,334	\$3,334	\$0
02-02-700200	Water Usage	\$53	\$53	\$0
02-02-700300	Signage	\$105	\$105	\$0
02-02-700400	Miscellaneous Expenses	\$210	\$210	\$0
02-02-700500	Planting Day Expenses	\$79	\$79	\$0
02-03-700000	Recognition Night	\$530	\$530	\$0
02-03-700100	Miscellaneous Expenses	\$1,050	\$1,050	\$0
02-03-700200	Subdivision Entrance Program	\$525	\$525	\$0
02-03-990300	Charitable Contributions	\$26,250	\$26,250	\$0
02-04-700000	Rebates	\$893	\$893	\$0
02-04-700200	Advertising	\$3,360	\$3,360	\$0
02-04-700300	Conventions & Travel	\$158	\$158	\$0
02-04-700400	Entertainment	\$420	\$420	\$0
02-04-700500	Miscellaneous Expenses	\$945	\$945	\$0
02-04-700700	Sanitation Station	\$1,155	\$1,155	\$0
02-04-700800	Equipment	\$0	\$0	\$0
	Total Beautification Fund Expenses	\$82,175	\$82,175	\$0

		Total Appropriation	Receipts From Sources Other Than Tax Levy	To Be Raised By Tax Levy
Gateway TIF General Project Expenses				
11-00-421000	City Staff Professional Services	\$21,000	\$21,000	\$0
11-00-539000	Legal Services	\$10,500	\$10,500	\$0
11-00-549000	Professional Services	\$10,500	\$10,500	\$0
11-00-551000	Postage	\$525	\$525	\$0
11-00-554000	Printing, Publishing, Legal Notices	\$525	\$525	\$0
Total Gateway TIF General Project Expenses		\$43,050	\$43,050	\$0
Cal-Sag Bike Trail				
12-00-532000	Engineering Fees	\$10,500	\$10,500	\$0
12-00-863000	Bike Trail Maintenance	\$52,500	\$52,500	\$0
Total Cal-Sag Bike Trail		\$63,000	\$63,000	\$0
127th & Harlem TIF				
13-00-421000	City Staff Professional Services	\$4,725	\$4,725	\$0
13-00-539000	Legal Services	\$4,725	\$4,725	\$0
13-00-549000	Professional Services	\$2,100	\$2,100	\$0
13-00-551000	Printing, Publishing, Legal Notices	\$210	\$210	\$0
13-00-810000	Jewel Note Payment	\$212,816	\$212,816	\$0
Total 127th & Harlem TIF Expenses		\$224,576	\$224,576	\$0
Business District Fund				
14-01-421000	City Staff Professional Services	\$1,313	\$1,313	\$0
14-01-539000	Legal Services-Business District	\$3,675	\$3,675	\$0
14-01-549000	Professional Services-Business District	\$1,575	\$1,575	\$0
14-01-810000	Jewel Note Payment-Business District	\$112,413	\$112,413	\$0
14-02-421000	City Staff Professional Services	\$1,313	\$1,313	\$0
14-02-539000	Legal Services-Incremental Sales Tax	\$3,675	\$3,675	\$0
14-02-549000	Professional Services-Incremental Sales Tax	\$1,575	\$1,575	\$0
14-02-810000	Jewel Note Payment-Incremental Sales Tax	\$50,568	\$50,568	\$0
Total Business District Fund Expenses		\$176,107	\$176,107	\$0
Motor Fuel Tax				
15-00-617000	Salt Deliveries	\$47,250	\$47,250	\$0
15-00-860000	Capital Outlay	\$291,900	\$291,900	\$0
Total Motor Fuel Fund		\$339,150	\$339,150	\$0
Illinois Municipal Retirement Fund & Social Security				
16-00-461000	Social Security Contribution-City	\$250,000	\$0	\$250,000
16-00-462000	IMRF Retirement Contribution-City	\$393,750	\$0	\$393,750
16-00-463000	Medicare Contribution-City	\$107,500	\$0	\$107,500
Total Illinois Municipal Retirement Fund & Social Security		\$751,250	\$0	\$751,250
Special Recreation Fund				
25-00-549000	Professional Services	\$1,575	\$0	\$1,575
25-00-800000	Inclusion Cost	\$8,400	\$0	\$8,400
25-00-803000	Park / Playground Accessibility	\$6,825	\$0	\$6,825
25-00-804000	Accessibility Projects	\$105,000	\$0	\$105,000
25-00-992000	SWSRA Payments	\$99,750	\$27,550	\$72,200
Total Special Recreation Fund		\$221,550	\$27,550	\$194,000
DUI Fund				
28-73-569000	DUI Enforcement/Education	\$1,050	\$1,050	\$0
28-73-962000	Other Law Enforcement Expenses	\$9,450	\$9,450	\$0
Total DUI Fund		\$10,500	\$10,500	\$0
Drug Asset Forfeiture - Justice				
29-71-585000	Law Enforcement Equipment	\$68,250	\$68,250	\$0
Total Drug Asset Forfeiture - Justice		\$68,250	\$68,250	\$0
Drug Asset Forfeiture - Treasury				
29-72-421000	Salary - Federal Task Force Replacement	\$69,025	\$69,025	\$0
29-72-585000	Law Enforcement Equipment	\$10,500	\$10,500	\$0
Total Drug Asset Forfeiture - Treasury		\$79,525	\$79,525	\$0
Drug Asset Forfeiture - State				
29-73-585600	Drug Related Enforcement & Education	\$3,675	\$3,675	\$0
Total Drug Asset Forfeiture - State		\$3,675	\$3,675	\$0
Vehicle License Fund				
32-00-532000	Engineering Fees	\$26,250	\$26,250	\$0
32-00-598000	Vehicle License Collection Costs	\$13,650	\$13,650	\$0
32-00-860000	Capital Outlay - Roads	\$206,850	\$206,850	\$0
Total Vehicle License Fund		\$246,750	\$246,750	\$0

		Total Appropriation	Receipts From Sources Other Than Tax Levy	To Be Raised By Tax Levy
Capital Projects				
34-00-532000	Engineering Fees	\$525,000	\$525,000	\$0
34-00-860000	Capital Outlay Roads	\$221,550	\$221,550	\$0
34-00-866000	Building Improvements / Land Acquisition	\$0	\$0	\$0
34-00-867000	City Hall Improvements	\$105,000	\$105,000	\$0
34-00-868000	Recreation Improvements / Land Acquisition	\$367,500	\$367,500	\$0
34-00-868100	Pool Improvements	\$18,900	\$18,900	\$0
34-00-869000	Sidewalks	\$105,000	\$105,000	\$0
34-00-869300	Bike Path	\$10,500	\$10,500	\$0
34-00-871000	Lake Katherine Capital Improvements	\$59,640	\$59,640	\$0
34-00-874000	Parking Lot	\$0	\$0	\$0
	Total Capital Projects Fun	\$1,413,090	\$1,413,090	\$0
Water and Sewer Capital Improvements Fund				
50-00-532000	Engineering Fees	\$210,000	\$210,000	\$0
50-00-810000	Water & Sewer Equipment	\$362,250	\$362,250	\$0
50-00-862000	Water Capital Improvements	\$1,365,000	\$1,365,000	\$0
50-00-864000	Sewer Capital Improvements	\$472,500	\$472,500	\$0
50-00-866000	Storage Facility	\$15,750	\$15,750	\$0
	Total Water and Sewer Capital Improvements Fund	\$2,425,500	\$2,425,500	\$0
Water and Sewer Fund				
51-00-421000	Full Time Wages	\$619,500	\$619,500	\$0
51-00-421100	Director's Salary	\$77,070	\$77,070	\$0
51-00-421200	Secretarial Wages	\$31,500	\$31,500	\$0
51-00-422000	Part Time Wages	\$8,925	\$8,925	\$0
51-00-423000	Overtime	\$105,000	\$105,000	\$0
51-00-451000	Medical Insurance	\$229,635	\$229,635	\$0
51-00-461000	Social Security Contribution	\$50,400	\$50,400	\$0
51-00-462000	IMRF Contribution	\$94,500	\$94,500	\$0
51-00-463000	Medicare	\$12,600	\$12,600	\$0
51-00-529000	Equipment Maintenance	\$10,500	\$10,500	\$0
51-00-530000	Equipment Maintenance Reimbursement to General F	\$18,900	\$18,900	\$0
51-00-532000	Engineering Fees	\$84,000	\$84,000	\$0
51-00-535000	Vehicle Maintenance Reimbursement to General Fund	\$26,250	\$26,250	\$0
51-00-537000	Computer Hardware, Software, Maintenance	\$33,600	\$33,600	\$0
51-00-539000	Legal Services	\$3,675	\$3,675	\$0
51-00-540000	Building Maintenance Reimbursement to General Fund	\$157,500	\$157,500	\$0
51-00-551000	Postage	\$21,000	\$21,000	\$0
51-00-552000	Telephone	\$42,000	\$42,000	\$0
51-00-561000	Membership, Dues, Subscriptions	\$1,575	\$1,575	\$0
51-00-562000	Travel Expenses	\$210	\$210	\$0
51-00-563000	Training	\$6,300	\$6,300	\$0

		Total Appropriation	Receipts From Sources Other Than Tax Levy	To Be Raised By Tax Levy
51-00-571000	Utilities	\$81,900	\$81,900	\$0
51-00-575000	Purchase Of Water	\$3,443,752	\$3,443,752	\$0
51-00-578000	Credit Card Fees	\$12,600	\$12,600	\$0
51-00-580000	Uniform Allowance	\$5,250	\$5,250	\$0
51-00-591000	IRMA Reimbursement to General Fund	\$89,250	\$89,250	\$0
51-00-594000	Equipment Rental	\$9,450	\$9,450	\$0
51-00-611000	Hydraulic Network	\$33,600	\$33,600	\$0
51-00-611100	Water System Maintenance	\$157,500	\$157,500	\$0
51-00-611200	Sewer System Maintenance	\$147,000	\$147,000	\$0
51-00-611300	Water System Maintenance Restoration	\$42,000	\$42,000	\$0
51-00-611400	Water Control System Maintenance	\$126,000	\$126,000	\$0
51-00-611500	Sewer Control System Maintenance	\$42,000	\$42,000	\$0
51-00-615000	Maintenance Supplies	\$9,975	\$9,975	\$0
51-00-651000	Office / Department Supplies	\$28,875	\$28,875	\$0
51-00-655000	Gas & Oil	\$63,000	\$63,000	\$0
51-00-810000	Purchase of Equipment	\$183,750	\$183,750	\$0
51-00-813000	Purchase Of Meters	\$47,250	\$47,250	\$0
51-00-910000	Emergency / Contingency	\$150,000	\$150,000	\$0
51-00-999000	Administrative Expense Reimbursement to General Fund	\$282,857	\$282,857	\$0
51-00-999200	Clerical Support	\$153,300	\$153,300	\$0
51-00-999500	Transfer to Water & Sewer Capital Fund	\$707,548	\$707,548	\$0
	Total Water and Sewer Fund	\$7,451,497	\$7,451,497	\$0
	Metra Station Operations Fund			
52-21-421000	Patrol Salaries	\$10,500	\$10,500	\$0
52-44-421000	PW Bldgs & Grounds Salaries	\$10,500	\$10,500	\$0
52-44-667000	Supplies and Equipment	\$15,750	\$15,750	\$0
52-44-860000	Capital Improvements Metra	\$22,050	\$22,050	\$0
	Total Metra Station Operations Fund	\$58,800	\$58,800	\$0
	Police Pension			
	Police Pension	\$2,070,000	\$0	\$2,070,000
	Total Police Pension	\$2,070,000	\$0	\$2,070,000
	Debt Service			
	Bonds & Interest	\$461,588	\$0	\$461,588
	Total Debt Service	\$461,588	\$0	\$461,588
	GRAND TOTAL MUNICIPALITY	\$28,473,198	\$20,499,485	\$7,973,713
	Library			
	Personnel	\$952,439	\$108,346	\$844,093
	Employee Benefits	\$100,918	\$12,277	\$88,641
	Staff/Board Development	\$16,200	\$844	\$15,356
	Contractual Services	\$235,800	\$26,911	\$208,889
	Maintenance	\$59,940	\$11,639	\$48,301
	Insurance	\$14,550	\$693	\$13,857
	Utilities	\$15,000	\$0	\$15,000
	Supplies	\$28,980	\$1,163	\$27,817
	Capital Services	\$129,900	\$18,217	\$111,683
	Media	\$240,600	\$45,662	\$194,938
	Special Reserve Projects	\$250,000	\$250,000	\$0
	Contingency	\$133,900	\$133,900	\$0
	Illinois Municipal Retirement Fund	\$91,936	\$23,011	\$68,925
	Social Security Contribution	\$72,403	\$5,377	\$67,026
	Audit	\$7,800	\$510	\$7,290
	Public Liability Insurance	\$0	\$0	\$0
	Unemployment Compensation	\$0	\$0	\$0
	Workers' Compensation	\$3,000	\$624	\$2,376
	Debt Service	\$0	\$0	\$0
	Total Library	\$2,353,366	\$639,174	\$1,714,192
	TOTAL AMOUNT TO BE RAISED BY TAXATION	\$30,826,564	\$21,138,659	\$9,687,905

Section 3: That the invalidity of any portion of this ordinance of any item shall not affect the validity of any portion or item thereof, which can be given effect without such invalid part.

Section 4: That this ordinance shall take effect and be in full force from and after its passage, approval and publication according to law.

Section 5: That this ordinance shall be printed in pamphlet form and published by the corporate authorities of the City of Palos heights within ten days thereof.

**ADOPTED BY THE CITY COUNCIL OF THE CITY OF PALOS HEIGHTS, ILLINOIS,
THIS 6th DAY OF NOVEMBER, 2018.**

VOTE: 8

AYES: 7 -Aldermen Basso, McGovern, Key, Bylut, Clifford, Fulkerson, Kramarski

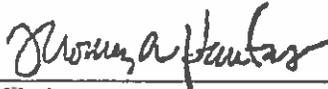
NAYES: 0

ABSENT: 1 – Aldermen McGrogan

Approved by me this 6th day of
November, 2018

Mayor

ATTEST:



City Clerk

ORDINANCE NO. 0-03-19

AN ORDINANCE PROVIDING AN APPROPRIATION FOR CORPORATE PURPOSE
FOR THE PERIOD BEGINNING JANUARY 1, 2019 AND ENDING DECEMBER 31, 2019

BE IT ORDAINED BY THE
CITY OF PALOS HEIGHTS, COOK COUNTY, ILLINOIS

Section 1. That the following sums, or as much thereof as may be authorized by law, be and the same are hereby appropriated for the period beginning January 1, 2019 and ending December 31, 2019, that the sums of money hereinafter set forth are deemed necessary to defray all necessary expenses and liabilities for said period, for the several municipal purposes following:

APPROPRIATION

General Government		
01-11-421000	Salaries - Full Time	\$252,000
01-11-421100	Mayor Salary	\$12,600
01-11-421200	Alderman Salaries	\$42,000
01-11-421300	City Clerk Salary	\$7,875
01-11-421400	Treasurer Salary	\$5,250
01-11-421500	City Administrator Salary	\$160,650
01-11-421600	Director of Accounting Salary	\$88,397
01-11-421700	Deputy City Clerk Stipend	\$4,725
01-11-421800	City Collector Stipend	\$3,780
01-11-421900	Community Development Coordina	\$89,250
01-11-422000	Salaries - Part Time	\$57,750
01-11-451000	Medical Insurance	\$1,513,050
01-11-520000	Mayor Allowance	\$3,045
01-11-520100	City Clerk Allowance	\$2,205
01-11-520200	City Treasurer Allowance	\$2,205
01-11-520300	Donald Blyul Allowance	\$2,520
01-11-520400	Jeffrey Key Allowance	\$2,520
01-11-520500	Jack Clifford Allowance	\$2,520
01-11-520600	Alan Fulkerson Allowance	\$2,520
01-11-520700	Dolores Kramanski Allowance	\$2,520
01-11-520800	Jerry McGovern Allowance	\$2,520
01-11-520900	Bob Basso Allowance	\$2,520
01-11-521000	Mike McGrogan Allowance	\$2,520
01-11-521100	City Administrator Allowance	\$1,470
01-11-530000	Equipment Maintenance	\$1,575
01-11-531000	Public Accounting Service	\$42,000
01-11-537000	Computer Hardware, Software, &	\$31,500
01-11-538000	Consulting / Professional Fees	\$42,000
01-11-549300	Health Inspections	\$15,750
01-11-551000	Postage	\$2,625
01-11-552000	Telephone	\$21,000
01-11-554000	Printing, Publishing, Legal No	\$4,200
01-11-558000	Web Site Expenses	\$10,500
01-11-561000	Membership, Dues, Subscription	\$12,600
01-11-563000	Training	\$3,150
01-11-578000	Credit Card Fees	\$5,775
01-11-591000	IRMA	\$190,352
01-11-592000	Insurance Deductible	\$15,750
01-11-594000	Rental of Equipment	\$4,620
01-11-651000	Office / Department Supplies	\$17,325
01-11-652000	Channel 4 Expenses	\$26,250
01-11-674000	Codifications	\$3,875
01-11-710000	Public Relations / Special Eve	\$21,000
01-11-711000	Pace Senior Bus Service	\$31,500
01-11-713000	Business Development / Advisor	\$15,750
01-11-714000	Facade Program	\$52,500
01-11-715000	Veterans	\$1,050
01-11-825000	Art Commission Expenses	\$11,550
01-11-910000	Emergencies / Contingencies	\$100,000
01-11-991400	Incremental Sales Tax Transfer	\$55,000
01-11-993400	Interfund Operating Transfer C	\$0
01-11-995800	Interfund Operating Transfer L	\$231,205
	Total General Government	\$3,236,614
Building Department		
01-15-421100	Building Commissioner	\$110,355
01-15-421300	Secretarial Wages	\$50,400
01-15-421400	Part Time Inspectors	\$18,800
01-15-421700	Salaries - Part Time	\$21,000
01-15-530100	Vehicle Maintenance	\$105
01-15-549000	Professional Services	\$8,400
01-15-549400	Elevator Inspections	\$7,350
01-15-552000	Telephone	\$1,050
01-15-561000	Membership, Dues, Subscription	\$525
01-15-563000	Training	\$3,150
01-15-651000	Office / Department Supplies	\$4,305
01-15-658000	Operating Supplies	\$4,200
01-15-810000	Equipment Purchase/Maintenance	\$5,250
	Total Building Department	\$232,890

Legal Expenses		
01-16-539100	City Attorney Retainer	\$15,750
01-16-539200	Prosecutor Retainer	\$24,150
01-16-539300	Legal Expense	\$26,250
01-16-539400	Union Negotiations - Legal	\$1,050
	Total Legal Expenses	\$67,200

Police Department		
01-21-421000	Full Time Officer Wages	\$2,580,597
01-21-421100	Administrative Salaries	\$421,424
01-21-421400	Part Time Officer Wages	\$28,818
01-21-421500	Clerical Staff Wages	\$208,295
01-21-421600	Non-Swam Wages	\$107,900
01-21-422000	Specialty Pay / OIC Stipend	\$21,000
01-21-423000	Overtime	\$161,910
01-21-423100	IDOT Traffic Enforcement Progr	\$25,436
01-21-423200	Overtime - Drug	\$51,870
01-21-451100	Post Employment Health Plan	\$78,807
01-21-530000	Equipment Maintenance	\$25,725
01-21-537000	Computer Hardware, Software, &	\$155,400
01-21-540000	Building Maintenance	\$83,000
01-21-540200	Janitorial Services	\$24,885
01-21-651000	Postage	\$2,100
01-21-552000	Telephone	\$26,250
01-21-556000	Dispatching Services	\$369,794
01-21-561000	Membership, Dues, Subscription	\$2,100
01-21-563000	Training	\$28,875
01-21-564000	Tuition Reimbursement	\$12,810
01-21-571300	Utilities - Gas	\$8,400
01-21-580000	Uniform Allowance	\$36,750
01-21-594000	Equipment Rental	\$0
01-21-651000	Office / Department Supplies	\$21,000
01-21-653000	Operational Services	\$19,425
01-21-653100	Crime Lab	\$20,685
01-21-660000	MSI Collection Expense	\$13,650
01-21-716000	Half Marathon	\$0
01-21-717000	Classic Car Even	\$9,555
01-21-718000	4th of July	\$16,275
01-21-810000	Purchase of Equipment	\$36,750
01-21-853000	Transfer to Police Pension Fun	\$0
	Total Police Department	\$4,579,286

Police & Fire Commission		
01-25-421000	Secretarial Stipend	\$4,200
01-25-539000	Legal Expense - Attorney	\$1,050
01-25-554000	Legal Notices	\$525
01-25-561000	Membership, Dues, Subscription	\$735
01-25-568000	Employment & Promotion	\$5,250
	Total Police & Fire Commission	\$11,760

Roads & Construction		
01-41-421000	Full Time Wages	\$283,500
01-41-421100	Director's Salary	\$68,250
01-41-421200	Secretarial Wages	\$21,000
01-41-421400	Snow Plowing Wages	\$11,025
01-41-423000	Overtime	\$9,450
01-41-423400	Snow Plowing Overtime	\$32,550
01-41-532000	Engineering/Professional Fees	\$40,950
01-41-541000	Street Maintenance/Repairs/Sig	\$84,000
01-41-541100	Drainage Maintenance	\$28,250
01-41-541200	Restoration	\$21,000
01-41-554000	Legal Notices	\$630
01-41-561000	Membership, Dues, Subscription	\$315
01-41-562000	Travel Expenses	\$105
01-41-563000	Training	\$1,575
01-41-571000	Utilities	\$28,350
01-41-580000	Uniform Allowance	\$2,625
01-41-594000	Equipment Rental	\$2,625
01-41-651000	Office / Department Supplies	\$8,400
01-41-712000	Safety	\$2,100
01-41-810000	Purchase of Equipment	\$31,500
01-41-812000	Sidewalks	\$31,500
	Total Roads & Construction	\$707,700

Municipal Grounds & Property		
01-44-421000	Full Time Wages	\$278,775
01-44-421200	Custodial Wages	\$8,400
01-44-421300	Seasonal Wages	\$63,000
01-44-423000	Overtime - Plowing/Maintenance	\$13,545
01-44-532000	Professional & Engineering Fee	\$42,000
01-44-540000	City Hall Maintenance	\$80,874
01-44-540500	Lake Katherine Maintenance	\$21,000
01-44-543100	Bike Path	\$5,250
01-44-543200	Purchase / Plant Trees	\$15,750
01-44-543400	Balfield Light Maintenance	\$1,575
01-44-543500	Removal / Trim Trees	\$52,500
01-44-543600	Chip Disposal	\$7,350
01-44-544000	Heating & Cooling System Maint	\$18,800
01-44-544400	Public Works Garage Maintenance	\$35,700
01-44-544500	Parks & Rec Building Maintenance	\$23,100
01-44-545000	Warning Sirens	\$6,300
01-44-546000	Harlem Berns Maintenance	\$15,750
01-44-546100	Harlem Avenue Maintenance	\$31,500
01-44-554000	Legal Notices	\$210
01-44-561000	Membership, Dues, Subscription	\$283
01-44-562000	Travel Expenses	\$105
01-44-563000	Training	\$1,050
01-44-580000	Uniform Allowance	\$3,150
01-44-594000	Equipment Rental	\$1,050
01-44-651000	Office / Department Supplies	\$12,600
01-44-662000	Custodian Supplies	\$5,250
01-44-663000	Landscape Supplies	\$6,300
01-44-717000	Classic Car Event	\$3,360
01-44-718000	4th of July	\$13,125
01-44-810000	Purchase of Equipment	\$29,400
	Total Municipal Grounds & Property	\$795,032

Motor Vehicle Maintenance		
01-45-421000	Full Time Wages	\$157,500
01-45-423000	Overtime	\$7,770
01-45-529100	Police Equipment Maintenance	\$3,150
01-45-529300	Building & Grounds Equipment M	\$19,950
01-45-529400	Roads Equipment Maintenance	\$10,500
01-45-529600	Lake Katherine Equipment Maint	\$3,675
01-45-529800	Water & Sewer Equipment Maint	\$21,000
01-45-529900	MVM Equipment Maintenance	\$3,780
01-45-534000	Snow Plow Equipment Maintenance	\$9,975
01-45-535100	Police Vehicle Maintenance	\$27,300
01-45-535200	Building Department Vehicle Ma	\$2,100
01-45-535300	Building & Grounds Vehicle Mal	\$5,250
01-45-535400	Roads Vehicle Maintenance	\$15,750
01-45-535500	Recreation Vehicle Maintenance	\$4,725
01-45-535600	Lake Katherine Vehicle Maint	\$1,575
01-45-535800	Water & Sewer Vehicle Maintena	\$29,400
01-45-535900	MVM Vehicle Maintenance	\$2,100
01-45-537000	Computer Hardware, Software, &	\$6,300
01-45-561000	Membership, Dues, Subscription	\$210
01-45-563000	Training	\$6,825
01-45-580000	Uniform Allowance	\$7,140
01-45-594000	Equipment Rental	\$3,150
01-45-651000	Office / Department Supplies	\$10,500
01-45-655000	Gasoline & Oil	\$162,750
01-45-810000	Purchase of Equipment	\$49,350
	Total Motor Vehicle Maintenance	\$571,725

Recreation Department		
01-51-421100	Parks & Rec Director Salary	\$115,952
01-51-421200	Program Manager Salary	\$56,261
01-51-421300	Office Manager Salary	\$45,801
01-51-421400	Youth Supervisor Salary	\$42,945
01-51-421500	Front Desk Wages	\$84,000
01-51-421600	Building Attendant Salary	\$35,175
01-51-421700	Recreation Program Supervisor	\$42,945
01-51-421800	Full Time Custodial Wages	\$55,081
01-51-421900	Recreation Asst / Intern Wages	\$10,500
01-51-422100	Adult Program Staff Wages	\$12,600
01-51-422200	Camp Staff Wages	\$99,750
01-51-422300	Early Childhood Staff Wages	\$12,600
01-51-422400	Group Fitness Staff Wages	\$57,750
01-51-422500	Preschool Staff Wages	\$32,550
01-51-422600	Special Event Staff Wages	\$5,250
01-51-422700	Teen Program Staff Wages	\$1,050
01-51-422800	Youth Program Staff Wages	\$68,250
01-51-422900	Youth Athletic Staff Wages	\$25,200
01-51-423000	Birthday Party Wages	\$2,625
01-51-423100	Fitness Center Attendant Wages	\$52,500
01-51-423200	Facilities Manager Wages	\$41,899
01-51-423300	Part Time Custodian Wages	\$52,500
01-51-423400	Full Time Facility Tech Wages	\$65,100
01-51-423500	Personal Trainer Wages	\$10,080
01-51-423600	Childcare Wages	\$14,700
01-51-423700	Open Gym Staff Wages	\$8,925
01-51-537000	Computer Hardware, Software, &	\$15,750
01-51-540000	Recreation Building Expense	\$36,750
01-51-540100	Contractual Services Building	\$24,150
01-51-540200	Contractual Services Fitness	\$7,560
01-51-549000	Professional Services	\$26,250
01-51-551000	Postage	\$8,925
01-51-552000	Telephone	\$19,950
01-51-557000	Publicity & Advertising	\$31,500
01-51-559000	Software Licensing	\$18,375
01-51-561000	Membership, Dues, Subscription	\$6,300
01-51-563000	Training	\$12,600
01-51-567000	Employee Background Checks	\$2,625
01-51-571000	Utilities - Gas	\$26,250
01-51-578000	Credit Card Fees	\$22,575
01-51-594000	Contractual Services	\$38,750
01-51-594100	Fitness Equipment Lease	\$44,100
01-51-651000	Office / Department Supplies	\$7,350
01-51-662000	Custodial Supplies	\$15,750
01-51-681100	Adult Program Supplies	\$15,750
01-51-681200	Camp Supplies	\$32,550
01-51-681300	Early Childhood Program Suppl	\$3,675
01-51-681400	Group Fitness Program Supplies	\$2,940
01-51-681500	Preschool Supplies	\$4,725
01-51-681600	Special Event Supplies	\$31,500
01-51-681700	Teen Program Supplies	\$1,575
01-51-681800	Youth Program Supplies	\$28,250
01-51-681900	Youth Athletic Supplies	\$33,600
01-51-682000	Birthday Party Supplies	\$4,200
01-51-683000	Vending Supplies	\$10,500
01-51-684000	Childcare Supplies	\$1,575
01-51-685000	Farmers Market Expenses	\$6,930
01-51-701000	Senior Citizens	\$6,825
01-51-718000	4th of July	\$42,000
01-51-811000	Vehicle	\$26,250
01-51-812000	Fitness Center Equipment Purch	\$10,500
01-51-826000	Park Development/Recreation	\$31,500
Total Recreation Department		\$1,708,344

LK - Operational Expenses - Conference Center

01-54-421100	Clubhouse Building Supervisor	\$23,100
01-54-421200	Custodial Wages	\$18,900
01-54-530000	Maintenance Contracts	\$5,775
01-54-540000	Clubhouse Maintenance	\$4,725
01-54-541000	Postage	\$1,575
01-54-552000	Telephone	\$2,625
01-54-571000	Utilities	\$25,200
01-54-591000	Liquor Insurance Policy	\$5,250
Total LK - Operational Expenses - Conference Center		\$87,150

LK - Operational Expenses - Nature Center

01-56-421000	LK Operations Manager	\$80,850
01-56-421200	LK Business Coordinator Salary	\$53,409
01-56-421300	LK Program Coordinator Salary	\$51,808
01-56-421500	Part Time Seasonal Wages	\$79,800
01-56-421600	Naturalist Salary	\$50,400
01-56-529000	Other Maintenance	\$1,575
01-56-530000	Maintenance Contracts	\$17,850
01-56-540000	Building & Grounds Maintenance	\$3,150
01-56-540100	Nature Center Maintenance	\$4,200
01-56-552000	Telephone	\$7,875
01-56-571000	Utilities	\$1,575
01-56-571300	Utilities - Cable	\$525
01-56-651000	Office / Department Supplies	\$3,150
Total LK - Operational Expenses - Nature Center		\$358,165

Swimming Pool		
01-58-421000	Aquatic Coordinator Salary	\$13,125
01-58-421100	Assistant Manager Salary	\$18,900
01-58-421200	Cashiers/Attendants/Conc Wages	\$31,500
01-58-421400	Life Guard / Crew Leader Wages	\$83,000
01-58-421500	Swim Instructor Wages	\$8,925
01-58-421800	Maintenance Staff Wages	\$3,150
01-58-421700	Public Works Wages	\$1,575
01-58-481000	Social Security Contribution	\$8,715
01-58-462000	IMRF Contribution	\$1,575
01-58-463000	Medicare	\$2,100
01-58-543000	Pool Property Maintenance	\$7,350
01-58-552000	Telephone	\$525
01-58-557000	Publicity & Advertising	\$3,675
01-58-571000	Utilities - Gas	\$6,825
01-58-571100	Utilities - Electric	\$9,975
01-58-571200	Utilities - Water	\$5,250
01-58-580000	Uniform Allowance	\$2,025
01-58-651000	Office / Department Supplies	\$1,575
01-58-664000	Sundries	\$525
01-58-665000	Sanitation Supplies	\$525
01-58-667000	Public Works Supplies	\$1,050
01-58-668000	Chemical Supplies	\$15,750
01-58-669000	Concession Supplies	\$27,300
01-58-710000	Special Events	\$1,050
01-58-712000	Safety	\$4,200
01-58-810000	Purchase of Equipment	\$2,025
01-58-861000	Capital Improvements	\$31,500
	Total Swimming Pool	\$274,850

TOTAL GENERAL FUND **\$12,628,756**

Beautification Fund Expenses		
02-01-700000	Marketing	\$2,100
02-01-700400	Equipment Rental	\$2,100
02-01-700600	Shirt Expense	\$3,150
02-01-700800	Miscellaneous Expenses	\$1,470
02-01-700900	Prize Money	\$5,250
02-01-990200	Transfer to Keep Palos Heights	\$21,000
02-01-990300	Charitable Contributions	\$630
02-02-700000	Plants, Soil, & Supplies	\$3,334
02-02-700300	Signage	\$179
02-02-700400	Miscellaneous Expenses	\$210
02-02-700500	Planting Day Expenses	\$74
02-03-700000	Recognition Night	\$541
02-03-700100	Miscellaneous Expenses	\$1,050
02-03-700200	Subdivision Entrance Program	\$525
02-03-990300	Charitable Contributions	\$18,884
	Total Beautification Fund Expenses	\$60,497

Gateway TIF General Project Expenses		
11-00-421000	City Staff Professional Servc	\$5,250
11-00-539000	Legal Services	\$10,500
11-00-549000	Professional Services	\$57,750
11-00-551000	Postage	\$525
11-00-554000	Printing, Publishing, Legal No	\$525
	Total Gateway TIF General Project Expenses	\$74,650

Cal-Sag Bike Trail		
12-00-863000	Bike Trail Maintenance	\$10,500
	Total Cal-Sag Bike Trail	\$10,500

127th & Harlem TIF		
13-00-421000	City Staff Professional Servc	\$10,500
13-00-539000	Legal Services	\$38,750
13-00-549000	Professional Services	\$5,250
13-00-551000	Legal Notice and Postage	\$210
13-00-810000	Jewel Note Payment	\$243,915
	Total 127th & Harlem TIF Expenses	\$298,625

Business District Fund		
14-01-421000	City Staff Professional Servc	\$1,313
14-01-539000	Legal Services	\$3,675
14-01-549000	Professional Services	\$1,575
14-01-810000	Jewel Note Payment	\$112,413
14-02-421000	City Staff Professional Servc	\$1,313
14-02-539000	Legal Services	\$3,875
14-02-549000	Professional Services	\$1,575
14-02-810000	Jewel Note Payment	\$50,568
	Total Business District Fund Expenses	\$176,107

Motor Fuel Tax		
15-00-617000	Salt Deliveries	\$85,100
15-00-860000	Capital Outlay - Road	\$276,150
	Total Motor Fuel Fund	\$341,250

Illinois Municipal Retirement Fund & Social Security		
16-00-461000	Social Security Contribution	\$257,500
16-00-462000	Retirement Contribution	\$393,750
16-00-463000	Medicare Contribution	\$110,000
	Total Illinois Municipal Retirement Fund & Social Security	\$761,250

Special Recreation Fund		
25-00-548000	Professional Services	\$1,575
25-00-800000	Inclusion Cost	\$8,400
25-00-803000	Park & Playground Accessibilit	\$10,500
25-00-804000	Accessibility Projects	\$141,750
25-00-922000	SWSRA Payments	\$99,750
	Total Special Recreation Fund	\$261,975
DUI Fund		
28-00-569000	Drug Related Enforcement & Edu	\$1,050
28-00-962000	Law Enforcement Equipment	\$9,450
	Total DUI Fund	\$10,500
Drug Asset Forfeiture - Justice		
29-71-585000	Law Enforcement Equipment (d)	\$68,250
29-71-962000	Non-categorized Equipment (m)	\$0
	Total Drug Asset Forfeiture - Justice	\$68,250
Drug Asset Forfeiture - Treasury		
29-72-421000	Salary - Federal Task Force Ra	\$69,025
29-72-585000	Law Enforcement Equipment (d)	\$10,500
	Total Drug Asset Forfeiture - Treasury	\$79,525
Drug Asset Forfeiture - State		
29-73-585600	Drug Related Enforcement & Edu	\$3,675
	Total Drug Asset Forfeiture - State	\$3,675
Vehicle License Fund		
32-00-532000	Engineering Fees	\$47,250
32-00-598000	Collection Costs	\$13,650
32-00-860000	Capital Outlay - Roads	\$128,520
	Total Vehicle License Fund	\$189,420
Capital Projects		
34-00-532000	Engineering & Professional Ser	\$420,000
34-00-860000	Capital Outlay Roads	\$102,080
34-00-866000	Building Improvement/Land	\$105,000
34-00-867000	City Hall Improvements	\$210,000
34-00-868000	Recreation Improvements/Land	\$498,650
34-00-868100	Pool Improvements	\$157,500
34-00-869000	Sidewalks	\$115,500
34-00-869300	Bike Path	\$10,500
34-00-871000	Lake Katherine Capital Improve	\$26,250
34-00-874000	Parking Lot	\$10,500
34-00-875000	Capital Equipment/Vehicles	\$178,500
34-00-877000	Capital Projects - Signage	\$21,000
	Total Capital Projects Fund	\$1,853,460
Recreation General Obligation Bond Fund		
45-00-730000	Bond Principal	\$288,750
45-00-731000	Interest and Fees	\$196,416
	Total Recreation General Obligation Bond Fund	\$485,166
Water & Sewer Capital Improvements Fund		
50-00-532000	Engineering Fees / Professiona	\$288,750
50-00-810000	Water & Sewer Equipment	\$572,250
50-00-862000	Water Capital Improvements	\$1,575,000
50-00-864000	Sewer Capital Improvements	\$1,018,500
50-00-866000	Storage Facility	\$4,200
	Total Water & Sewer Capital Improvements Fund	\$3,458,700

Water & Sewer Fund		
51-00-421000	Full Time Wages	\$644,280
51-00-421100	Directors Salary	\$173,250
51-00-421200	Secretarial Wages	\$31,500
51-00-422000	Part Time Wages	\$8,925
51-00-423000	Overtime	\$105,000
51-00-451000	Medical Insurance	\$263,141
51-00-461000	Social Security Contribution	\$53,235
51-00-462000	IMRF Contribution	\$84,000
51-00-463000	Medicare Contribution	\$12,600
51-00-529000	Equipment Maintenance	\$10,500
51-00-530000	Equipment Maint Reimb to Gener	\$21,000
51-00-532000	Engineering/Professional Fees	\$68,250
51-00-535000	Vehicle Maint Reimb to General	\$29,400
51-00-537000	Computer Hardware, Software, &	\$26,250
51-00-539000	Legal Services	\$3,675
51-00-540000	Building Maint Reimb to Genera	\$157,500
51-00-551000	Postage	\$21,000
51-00-552000	Telephone	\$42,000
51-00-561000	Membership, Dues, Subscription	\$1,575
51-00-562000	Travel Expenses	\$263
51-00-563000	Training	\$6,300
51-00-571000	Utilities	\$81,000
51-00-575000	Purchase of Water	\$3,570,000
51-00-578000	Credit Card Fees	\$12,600
51-00-580000	Uniform Allowance	\$5,250
51-00-591000	IRMA Reimbursement to General	\$91,350
51-00-594000	Equipment Rental	\$11,550
51-00-611000	Hydraulic Network	\$33,600
51-00-611100	Water System Maintenance	\$157,500
51-00-611200	Sewer System Maintenance	\$147,000
51-00-611300	Water System Maintenance Resto	\$52,500
51-00-611400	Water Control System Mainenan	\$31,500
51-00-611500	Sewer Control System Mainenan	\$47,250
51-00-615000	Maintenance Supplies	\$9,450
51-00-651000	Office / Department Supplies	\$28,350
51-00-655000	Gas & Oil Reimbursement to Gen	\$65,100
51-00-810000	Purchase of Equipment	\$105,000
51-00-813000	Purchase of Meters	\$73,500
51-00-910000	Emergency & Contingencies	\$150,000
51-00-999000	Administrative Expense	\$282,765
51-00-999200	Secretarial Comp Reimb to Gene	\$154,875
51-00-999500	Transfer to Water & Sewer Capr	\$448,340
	Total Water and Sewer Fund	\$7,323,024

Metra Station Operations Fund		
52-21-421000	Patrol Salaries	\$10,500
52-44-421000	Public Works Salaries	\$10,500
52-44-667000	Supplies & Equipment	\$15,750
52-44-860000	Capital Improvements Metra	\$42,000
	Total Metra Station Operations Fund	\$78,750

TOTAL APPROPRIATION - CITY **\$28,161,980**

Library		
	Personnel	\$979,511
	Employee Benefits	\$102,882
	Staff/Board Development	\$17,820
	Contractual Services	\$242,401
	Maintenance	\$56,050
	Insurance	\$15,000
	Utilities	\$22,212
	Supplies	\$32,280
	Capital Services	\$129,600
	Media	\$228,212
	Special Reserves Projects	\$150,000
	Contingency	\$254,073
	Illinois Municipal Retirement Fund	\$76,583
	Social Security Contribution	\$74,474
	Audit	\$8,100
	Public Liability Insurance	\$0
	Unemployment Compensation	\$0
	Workers' Compensation	\$2,640
	Total Library	\$2,389,616

TOTAL APPROPRIATIONS FOR CORPORATE PURPOSES **\$30,551,798**

Section 2. That the invalidity of any portion of this ordinance of any item shall not affect the validity of any portion of item thereof, which can be given effect without such invalid part.

Section 3. That this ordinance shall take effect and be in full force from and after its passage, approval, and publication according to law.

Section 4. That this ordinance shall be printed in pamphlet form and published by the corporate authorities of the City of Palos Heights within ten days thereof.

ADOPTED BY THE CITY COUNCIL OF THE CITY OF PALOS HEIGHTS, ILLINOIS THIS 5th DAY OF MARCH 2019.

VOTE: APPROVED

AYES: 6

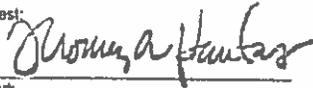
NAYS: 0

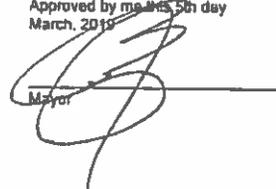
ABSENT: 2 (BASSO, MCGOVERN)

Approved by me this 5th day
March, 2019

Attest:

Clerk




Mayor

City of Palos Heights

Fund Balance Policy

Adopted April 9, 2008

STATEMENT OF PURPOSE

The purpose of the Fund Balance Policy is to establish target ratios for unrestricted fund balances to annual operating audited expenditures. It is also to maintain the City's credit rating, meet seasonal cash flow shortfalls, provide for unexpected contingencies, and continue to provide city services by establishing an unrestricted reserve balance in all of the City's funds.

General Fund – Fund 01

The General Fund is the major operating fund of the City and is used for costs related to a majority of the City's services usually provided by a government such as administration, building inspection, police protection, street maintenance, buildings and grounds, vehicle maintenance, and parks and recreation.

The fund balance target shall be equal to 30% of the most recent year's audited expenditures. This reserve shall be used to meet annual cash requirements as a result of an unanticipated reduction in state revenues, delays or reductions in real estate taxes, sales tax or other anticipated revenues as well as for emergency and contingency expenditure needs after the ensuing fiscal year's budget has been approved. Consideration of a reduction in projected expenditures shall be evaluated prior to use of Fund Balance Reserve funds.

Any unreserved balance above the maximum will be presented to the City Council after the annual audit and will be transferred to the Capital Improvement Fund for construction, renovation, or major maintenance and repairs in keeping with a long range (5year) capital improvement plan. Any fiscal year that unencumbered reserves fall below target will be replenished by subsequent year budget and planning process.

Gateway TIF Fund – Fund 11

The Gateway TIF Fund is used for costs related to the TIF as permitted by State statute.

The fund balance shall accumulate each year until the TIF District is terminated. This reserve shall be used for debt service and other related costs associated with the TIF as permitted by State statute.

Cal Sag Trail Fund – Fund 12

The Cal Sag Trail Fund is used for costs related to the engineering and construction of a twelve mile multi-use trail from the I&M Trail to the Alsip Boat Ramp.

The fund balance shall accumulate from the money received from each participating unit of government each year until the project is completed and the remaining funds shall be distributed to the Cook County Forest Preserve District (57.7%), Palos Park (12.3%), Palos Heights (20.7%), and the Village of Alsip (9.3%).

Motor Fuel Tax Fund – Fund 15

The Motor Fuel Tax Fund is used for costs related to road construction, maintenance, and snow removal as permitted by IDOT.

The fund balance may accumulate each year to the maximum allowed by law. This shall be accomplished by limiting the annual expenses to 75% of the projected annual revenues until the City's target reserve of \$500,000 is achieved. This amount may be greater depending on project status and assessed each fiscal year. This reserve shall be used for long term road projects and maintenance of roads and meet the needs of an approved long range road program as well as be available for matching grant funds. Any fiscal year that utilizes fund balance will be followed by the 75% method above until restored to the City's target amount of \$500,000. This fund balance will help ensure that in any fiscal year funds are available for large road projects or to provide for City's share of grant opportunities and will ensure that the City will be in a position to accept these opportunities for large scale projects.

IMRF Fund – Fund 16

The IMRF Fund is used for the City's contribution to IMRF Pension Fund, Social Security and Medicare.

The fund balance at the end of each fiscal year shall be equal to 15% of audited expenditures. This reserve shall be used to meet annual cash requirements based on the timing of real estate tax distributions.

Special Recreation Accessibility Fund – Fund 25

The Special Recreation Accessibility Fund is used for accessibility to recreation. This includes the purchase of equipment, paving, and other improvements as determined by SWSRA.

The fund balance shall accumulate and be utilized according to the annual budget process and the Capital Improvement 5-year Plan for accessibility related items for recreation.

DUI Fund – Fund 28

The DUI Fund is a special revenue fund that is earmarked by law for DUI related expenses. This fund shall accumulate annually and be utilized for approved expenses as provided by law.

Drug Asset Fund – Fund 29

The Drug Asset Fund is a special revenue fund that is earmarked by law for specific purposes. The fund balance shall accumulate annually and be utilized for approved expenses as provided by law.

Vehicle License Fund – Fund 32

The fund balance shall accumulate each year until a goal of \$100,000 is reached. The fund balance is to be accomplished by limiting the annual expenses to 75% of the projected revenues in any fiscal year until the balance is achieved. This fund shall be used for road construction, payment of debt service on road construction, maintenance, administrative and software related to vehicle stickers and road items. If fund balance falls below \$100,000 in any given fiscal year it shall be replenished in subsequent years by the 75% method.

Capital Projects Fund – Fund 34

The Capital Projects Fund is used for the cost of constructing or acquiring major capital facilities, equipment, or improvements.

The fund balance shall accumulate until a minimum of 150% of the Capital Improvement plan in the current fiscal year is met in connection to the 5-year Plan for capital projects approved by council. The balance shall be established annually by budgeting funds into it to meet the current fiscal needs of the long range capital plan and will be supplemented by a transfer of excess revenues from the City general fund each year as determined by the comprehensive annual financial audit and approved by City Council. This balance and long range plan will be reviewed and updated annually as part of the budget process and annually during the revision of the 5-Year Capital Improvement Plan.

1999 Alternate Revenue Bond Fund – Fund 45

The 1999 Alternate Revenue Bond Fund is used for payment of interest and principal of the Alternate Revenue Bonds issued in 1999.

Principal and interest payments will be funded through the General Fund until the bond is retired in 2009.

2002 General Obligation Bond Fund – Fund 48

The 2002 General Obligation Bond Fund is used for payment of interest and principal of the General Obligation Bonds issued in 2002.

The fund balance shall accumulate from collections of the Tax Levy until an amount equal to two principal payments is achieved. At that time the City shall make a prepayment to retire the bonds at an accelerated rate.

Water and Sewer Fund – Fund 51

The fund balance shall be equal to 30% of the most recent year's audited expenditures. Any unreserved balance above the maximum will be presented to the City Council after the annual audit and transferred to the Water and Sewer Capital Improvement Fund for construction or major maintenance and repairs related to the City's water and sewer infrastructure.

Metra Station Operation Fund – Fund 52

The Metra Station Operation Fund is used for costs associated with the operation, maintenance and capital improvements to the Metra Station per the signed agreement between Metra and the City.

The fund balance shall accumulate each year to prepare for future capital improvements and maintenance.

Water and Sewer Capital Improvement Fund – Fund 53

The Water and Sewer Capital Improvement Fund is used for the cost of construction, major maintenance or repairs related to the City's water and sewer infrastructure.

The fund balance shall accumulate until a minimum of 150% of the Capital Improvement plan related to water and sewer infrastructure improvements in the current fiscal year is met in connection to the 5-year Plan for capital projects approved by council. The balance shall be established annually by budgeting funds into it to meet the current fiscal needs of the long range capital plan and will be supplemented by a transfer of excess revenues from the City water and sewer fund each year as determined by the comprehensive annual financial audit and approved by City Council. This balance and long range plan will be reviewed and updated annually as part of the budget process and annually during the revision of the 5-Year Capital Improvement Plan.

Police Pension Fund

The Police Pension Fund is used for current and future pension costs and liabilities.

The Police Pension Fund Levy shall be supplemented each year by the General Fund to meet the objectives set by the actuarial submittal for each fiscal year.

The City Administrator and Finance Director as part of the annual budget process shall prepare an analysis of this policy. The analysis is to include the prior year actual status and recommendations for future actions subject to Mayor and City Council review and approval.

CAPITAL IMPROVEMENT PLAN

Fiscal Year 2020	
Road Program	\$ 150,000
Sidewalk Repairs	\$ 25,000
palmer park	\$ 400,000
Equipment/vehicles	\$ 50,000
Crack Filling	\$ 30,000
123rd street	\$ 100,000
recreation maint/projects	\$ 50,000
Building Improvements	\$ 100,000
76th Ave, 131st Street to 135th Street	\$ 120,000
engineering /professional fees	\$ 200,000
landscape	\$ 50,000
Total	\$ 1,275,000

Water and Sewer Projects	
Sanitary Rehabilitation	\$ 400,000
Engineering	\$ 240,000
Water Valve Replacement	\$ 60,000
Hydrant Replacement	\$ 60,000
Water Tower Maintenance Payment	\$ 34,000
Equipment Purchase	\$ 300,000
83/127th Street Watermain	\$ 780,000
Tank Painting	\$ 200,000
123rd Street Watermain Loops	\$ 500,000
Water System Improvements	\$ 670,000
Total	\$ 3,244,000

Fiscal Year 2021	
Road Program	\$ 150,000
Sidewalk Repairs	\$ 25,000
Equipment/vehicles	\$ 200,000
Crack Filling/seal coat	\$ 30,000
Bike Path Maintenance	\$ 65,000
recreation/Park improvement/spool splash pad	\$ 400,000
Building Improvements	\$ 200,000
engineering/professional fees	\$ 100,000
Total	\$ 1,170,000

Water and Sewer Projects	
Sanitary Rehabilitation	\$ 800,000
Engineering	\$ 280,000
Water Valve Replacement	\$ 60,000
Hydrant Replacement	\$ 60,000
Water Tower Maintenance Payment	\$ 36,000
Pump Station Upgrades	\$ 300,000
Generator Upgrades	\$ 175,000
Lift Station Rehabilitation	\$ 350,000
Water Meter Replacment	\$ 1,400,000
Equipment Purchase	\$ 180,000
Steel Tank Painting	\$ 240,000
Water System Improvements	\$ 700,000
Total	\$ 4,581,000

Fiscal Year 2022	
Road Program	\$ 150,000
Sidewalk Repairs	\$ 25,000
Equipment/vehicles	\$ 100,000
Crack Filling	\$ 30,000
Bike Path Maintenance	\$ 65,000
recreation /improvements	\$ 200,000
Building Improvements	\$ 200,000
engineering/professional fees	\$ 200,000
Total	\$ 970,000

Water and Sewer Projects	
Sanitary Rehabilitation	\$ 1,000,000
Engineering	\$ 280,000
Water Valve Replacement	\$ 60,000
Hydrant Replacement	\$ 60,000
Water Tower Maintenance Payment	\$ 38,000
Pump Station Upgrades	\$ 300,000
Generator Upgrades	\$ 175,000
Misty Tank Painting	\$ 240,000
Lift Station Rehabilitation	\$ 350,000
Water System Improvements	\$ 1,000,000
Total	\$ 3,503,000

Fiscal Year 2023	
Road Program	\$ 150,000
Sidewalk Repairs	\$ 25,000
Equipment/vehicles	\$ 75,000
Crack Filling	\$ 30,000
Bike Path Maintenance	\$ 65,000
recreation / projects	\$ 100,000
Building Improvements	\$ 250,000
engineering /professional fees	\$ 100,000
Total	\$ 795,000

Water and Sewer Projects	
Sanitary Rehabilitation	\$ 1,000,000
Engineering	\$ 300,000
Water Valve Replacement	\$ 100,000
Equipment Purchase	\$ 200,000
Hydrant Replacement	\$ 100,000
Water Tower Maintenance Payment	\$ 40,000
Pump Station Upgrades	\$ 300,000
Generator Upgrades	\$ 175,000
Lift Station Rehabilitation	\$ 350,000
Water System Improvements	\$ 1,000,000
Total	\$ 3,565,000

**CITY OF PALOS HEIGHTS, ILLINOIS
POLICE PENSION FUND
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
YEAR ENDED DECEMBER 31, 2017**

Additions:		
Contributions:		
Employees	\$	331,562
Employer		<u>1,533,870</u>
Total contributions		\$ 1,865,432
Investment income		2,452,587
Less investment expense		<u>(46,172)</u>
Net investment income		<u>2,406,415</u>
Total additions		4,271,847
Deductions:		
Benefit payments		1,696,249
Refunds of contributions		48,776
Administrative expenses		<u>35,837</u>
Total deductions		<u>1,780,862</u>
Increase in net position		2,490,985
Net position at beginning of year		<u>18,241,091</u>
Net position at end of year		<u>\$ 20,732,076</u>

Fiscal Year 2017 Recommended Levy	\$1,486,772	Actual	\$1,578,250
Fiscal Year 2018 Recommended Levy	\$1,792,221	Actual	\$1,845,988
Fiscal Year 2019 Recommended Levy	\$2,070,000		

See notes to financial statements.

MANAGEMENT SUMMARY

CONTRIBUTION RECOMMENDATION

	Prior Valuation	Current Valuation
Contribution Requirement [^]	\$1,912,592	\$2,022,143
Expected Payroll	\$2,597,856	\$2,581,157
Contribution Requirement as a Percent of Expected Payroll	73.62%	78.34%

*Recommended
Contribution
has Increased
\$109,551 from
Prior Year.*

[^] The City and Pension Board have agreed to a five-year transitional funding period. See the Actuarial Funding Policies section of this report for further details. The current year transition contribution requirement is \$2,070,000.

FUNDED STATUS

	Prior Valuation	Current Valuation
Normal Cost	\$564,272	\$543,142
Market Value of Assets	\$18,241,091	\$20,732,076
Actuarial Value of Assets	\$18,867,744	\$20,290,746
Actuarial Accrued Liability	\$39,302,296	\$41,493,901
Unfunded Actuarial Accrued Liability	\$20,434,552	\$21,203,155
Percent Funded		
Actuarial Value of Assets	48.01%	48.90%
Market Value of Assets	46.41%	49.96%

*Funded
Percentage has
Increased 0.89
on an
Actuarial
Value of Assets
Basis.*



ACTUARIAL FUNDING POLICIES

ACTUARIAL COST METHOD

The actuarial cost method allocates the projected obligations of the plan over the working lifetimes of the plan participants.

In accordance with the Pension Fund's Funding Policy the actuarial cost method for the recommended contribution basis is Entry Age Normal (Level Percent of Pay). The Entry Age Normal Cost Method is a method under which the actuarial present value of the projected benefits of each individual included in an actuarial valuation is allocated on a level basis over the earnings or service of the individual between entry age and assumed exit age. The portion of this actuarial present value allocated to a valuation year is called normal cost. The portion of the actuarial present value not provided at a valuation date by the actuarial present value of future normal costs is called the actuarial liability.

FINANCING UNFUNDED ACTUARIAL ACCRUED LIABILITY

The Unfunded Actuarial Accrued Liability may be amortized over a period either in level dollar amounts or as a level percentage of projected payroll.

In accordance with the Formal Funding Policy that exists between the Pension Board and City for development of the recommended contribution, the unfunded actuarial accrued liabilities are amortized by level percent of payroll contributions to a 100% funding target over the remaining 17 future years.

The new unfunded liability as of December 31, 2015, related to assumption changes, is being transitioned in over a three-year period. The first two years of payments will be a phase-in (i.e. 1/3, 2/3) of the full payment that will be paid starting in year three.

ACTUARIAL VALUE OF ASSETS

The pension fund is an ongoing plan. The employer wishes to smooth the effect of volatility in the market value of assets on the annual contribution. The Actuarial Value of Assets is equal to the Market Value of Assets with unanticipated gains/losses recognized over five years.

The asset valuation method is intended to create an Actuarial Value of Assets that remains reasonable in relation to the Market Value of Assets over time. The method produces results that can fall above and below the Market Value of Assets. The period of recognition is short.

It is intended that the period of recognition is short enough to keep the Actuarial Value of Assets within a decent range of the Market Value. The employer has not placed a specific corridor around the Market Value of Assets.



Palos Heights Police Pension Fund
 Actuarial Valuation Summary December 31, 2015

	Prior	Current	Projected Results - No Transition		
			Contribution Year		
	2016	2017	2018	2019	2020
Contribution Requirement	1,361,133	1,810,612	1,940,000	2,043,000	2,147,000
			Projected Results - With Transition		
			Contribution Year		
	2017	2018	2019	2020	2021
Contribution Requirement - Transition Plan	1,585,000	1,838,000	2,071,000	2,177,000	2,280,000

Plan Provisions

Benefits provided under Article J of the Illinois Pension Code were valued.

Methods

- Prior year results based on tax levy report completed by Lauterbach & Amen, LLP
- Current 2017 results based on tax levy report completed by Lauterbach & Amen, LLP for December 31, 2015
- Projected 2017 - 2021 results based on current, closed population
- Contributions determined under Entry Age Normal with 100% Funding over the Remaining 19 Years

Data

- Census and asset data as of December 31, 2015

Disclosures and Limitations

- The tax levy process has an inherent time lag, resulting in additional volatility that can impact contribution calculations
- Projections are based on long-term market returns of approximately 6.75%. Short-term returns may be more volatile
- Projected contributions will need to be reevaluated on a year-to-year basis accounting for market and population experience