CITY OF PALOS HEIGHTS
2021 ANNUAL BUDGET

Prepared By:

City Administrator and Staff

Approved February 2, 2021

CITY OF PALOS HEIGHTS

7607 W. College Drive
Palos Heights, IL 60463
Phone (708) 361-1800 Fax (708) 361-9711
www.palosheights.org

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	Dolores Kramarski Brent Lewandowski
WARD 4	Michael McGrogan Jerry McGovern

APPOINTED OFFICIALS

City Attorney	Thomas Brown
City Administrator	Daniel Nisavic
Director of Accounting	Janice Colvin
Deputy City 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 2020 and 2021

1/5/2021

	2020 Budget	2020 Projected	2021 Proposed
Beginning Fund Balance	$4,304,236	$4,304,236	$3,209,781
Revenues:			
General	$9,810,161	$10,105,777	$10,078,455
Recreation	1,631,500	921,044	1,308,300
Lake Katherine Clubhouse	79,000	20,050	77,000
Lake Katherine Nature Center	343,353	231,353	348,219
Swimming Pool	294,500	31,485	135,250
Total Revenues	$12,158,514	$11,309,709	$11,947,224
Expenditures:			
Administration	$3,227,215	$2,892,472	$3,324,597
Building	240,362	225,735	253,100
Legal	64,000	69,099	77,000
Police	4,417,431	4,305,796	4,522,210
Police and Fire Commission	14,000	5,593	8,500
Roads and Construction	676,855	639,228	602,424
Municipal Buildings	764,900	672,345	736,900
Motor Vehicle Maintenance	501,000	437,871	496,000
Recreation	1,560,048	1,244,038	1,300,674
Lake Katherine Clubhouse	79,000	63,506	77,000
Lake Katherine Nature Center	343,353	345,841	348,219
Swimming Pool	270,350	102,982	200,600
Total Expenditures	$12,158,514	$11,004,506	$11,947,224
Revenues over (under) Expenditures	$0	$305,203	$0
Transfer to Capital Projects Fund according to the Fund Balance Policy*		($1,399,658)	
Ending Fund Balance	$4,304,236	$3,209,781	$3,209,781
Fund Balance as a % of Expenditures (excluding transfers)		32.64%	30.44%

CITY OF PALOS HEIGHTS

Budget Worksheet - Department
Periods 01/21-12/21

FUND 1 - General Fund

		2018-18 Prior Year 2 Actual	2019-19 Prior Year Actual	2020-20 Current Yr Budget	2020-20 Current Yr Actual	2021-21 Future Year Budget
	General Revenue					
01-00-311000	Corporate Property Tax - Current	1,654,354.14	1,875,656.27	1,875,000.00	1,848,271.81	1,975,000.00
01-00-311200	Corporate Property Tax - Prior	6,382.83	8,780.38	10,000.00	5,300.94	10,000.00
01-00-312000	Police Protection Property Tax - Current	1,151,335.15	1,075,685.64	1,100,000.00	1,043,927.01	1,100,000.00
01-00-312200	Police Protection Property Tax - Prior	4,464.32	6,110.76	7,000.00	2,854.40	7,000.00
01-00-313000	Gas Utility Tax	217,741.20	225,999.73	230,000.00	207,342.10	215,000.00
01-00-313100	Electric Utility Tax	552,143.89	524,563.89	540,000.00	526,098.87	530,000.00
01-00-313200	Telecommunications Utility Tax	358,915.76	322,458.76	350,000.00	292,519.23	325,000.00
01-00-315000	Road & Bridge Property Tax - Current	57,190.59	58,097.43	60,000.00	55,016.31	60,000.00
01-00-315200	Road & Bridge Property Tax - Prior	253.94	276.40	500.00	172.37	500.00
01-00-321000	Liquor License	60,175.00	53,675.00	60,000.00	55,675.00	29,500.00
01-00-322000	Vending Machine License	12,675.00	10,635.00	12,000.00	11,480.00	11,500.00
01-00-323000	Business License	25,638.50	25,501.50	26,000.00	25,222.75	28,000.00
01-00-323100	Contractor License	55,900.00	62,900.00	55,000.00	68,500.00	60,000.00
01-00-323300	Health Inspections	20,015.00	20,000.00	20,000.00	20,225.00	20,000.00
01-00-323400	Elevator Inspections	14,750.00	14,730.00	15,000.00	15,298.00	15,000.00
01-00-324000	Dog & Cat License	415.00	470.00	400.00	313.00	400.00
01-00-325000	Comcast Cable Franchise Fee	194,955.84	196,707.51	200,000.00	197,842.69	200,000.00
01-00-325100	Comcast Cable PEG Fee	12,011.99	12,046.79	.00	.00	.00
01-00-326000	AT&T Cable Franchise Fee	73,739.15	69,694.80	70,000.00	64,897.30	70,000.00
01-00-326100	AT&T Cable PEG Fee	14,747.84	13,938.96	.00	.00	.00
01-00-329000	Rental / Vacant Property Registration	4,250.00	2,725.00	2,000.00	5,700.00	3,000.00
01-00-331000	Permits & Inspections	169,848.38	188,839.14	130,000.00	275,916.71	170,000.00
01-00-333000	Building Department Fine	2,700.00	5,950.00	5,000.00	5,200.00	2,500.00
01-00-334000	Code Enforcement Fine	.00	.00	.00	500.00	1,000.00
01-00-341000	State Income Tax	1,207,244.55	1,342,779.01	1,272,000.00	1,359,991.82	1,213,955.00
01-00-342000	Personal Property Replacement Tax	15,616.82	19,415.27	20,000.00	17,351.96	20,000.00
01-00-342200	Personal Property Replacement Tax Road & Bridge	585.85	728.35	500.00	627.42	500.00
01-00-344000	Sales Tax	1,260,634.27	1,278,967.35	1,300,000.00	1,269,745.48	1,365,000.00
01-00-345000	Local Use Tax	382,454.10	415,806.60	390,000.00	518,969.86	475,000.00
01-00-351000	Court Fines Clerk of the Circuit Court	32,789.89	23,593.12	25,000.00	19,282.75	25,000.00
01-00-352000	Local Citations	76,360.53	57,413.63	65,000.00	21,677.84	65,000.00
01-00-353000	Safe Speed Citations	86,632.00	108,514.81	100,000.00	34,844.03	30,000.00
01-00-354000	Accident Report Fees	1,736.00	1,755.00	1,500.00	1,256.00	1,500.00
01-00-366000	Zoning Fees	500.00	3,000.00	2,000.00	800.00	1,500.00
01-00-372000	Alarm Fees	.00	.00	500.00	.00	.00
01-00-374000	Warning Sign Maintenance Reimbursement	1,622.25	1,622.25	1,600.00	1,622.25	1,600.00
01-00-375000	Employee Contribution Health Insurance	133,080.00	123,707.50	135,000.00	129,145.00	145,000.00
01-00-375100	Retiree / Cobra Insurance Contribution	39,685.08	25,527.42	28,000.00	34,067.14	35,000.00
01-00-381000	Interest	120,830.79	171,657.71	140,000.00	125,638.77	60,000.00
01-00-382000	Southwest Central Dispatch Rent	30,000.00	30,000.00	30,000.00	30,000.00	15,000.00
01-00-385000	Tower Rental - American Tower 304210	87,023.76	94,438.64	94,545.00	100,160.57	106,644.00
01-00-385100	Tower Rental - American Tower 30399	21,600.00	22,200.00	23,400.00	21,450.00	23,400.00
01-00-385200	Tower Rental - Cingular 1905	18,750.53	19,500.55	20,232.00	20,280.57	20,281.00
01-00-385800	Tower Rental - Sprint 732A	22,349.46	23,243.43	24,173.00	24,173.17	25,140.00
01-00-385900	Tower Rental - AAT Voicestream IL96481-L	39,503.75	41,083.95	42,282.00	42,740.95	42,718.00
01-00-386100	Tower Rental - T-Mobile CH65-333A	27,872.85	28,709.00	29,521.00	29,570.28	30,407.00
01-00-386200	Clearwire Rental CHI5759 Golfview Water Tower	15,642.00	15,642.00	15,642.00	16,911.86	17,206.00
01-00-386300	Tower Rental - Verizon Tower B	25,029.00	25,779.85	26,553.00	26,553.25	27,350.00
01-00-386400	Tower Rental - Verizon Golfview	20,000.00	24,600.00	25,338.00	25,338.00	26,098.00
01-00-388000	Public Arts Donations	8,000.00	.00	.00	.00	.00
01-00-389000	Miscellaneous Revenues	71,584.58	53,356.80	45,000.00	53,243.58	50,000.00
01-00-389200	Miscellaneous Revenues Trinity	5,222.40	5,196.90	5,200.00	5,176.50	5,200.00

CITY OF PALOS HEIGHTS

Budget Worksheet - Department
Periods 01/21-12/21

FUND 1 - General Fund

		2018-18 Prior Year 2 Actual	2019-19 Prior Year Actual	2020-20 Current Yr Budget	2020-20 Current Yr Actual	2021-21 Future Year Budget
01-00-389500	Pace Bus Program	6,629.50	5,927.00	6,500.00	1,962.00	4,000.00
01-00-390100	IDOT Police Department Traffic Grant	18,744.56	25,784.30	20,000.00	18,168.32	20,000.00
01-00-390200	DEA Task Force Overtime Reimbursement	18,042.00	18,343.75	17,000.00	18,649.00	19,000.00
01-00-390300	USC Task Force Overtime Reimbursement	14,880.65	30,679.56	15,000.00	8,877.72	15,000.00
01-00-390350	OCIDEF Task Force Overtime Reimbursement	6,464.10	8,708.72	7,000.00	3,248.26	7,000.00
01-00-390400	Interfund Operating Transfer Water/Sewer	.00	927,410.00	995,775.00	995,775.00	1,163,556.00
01-00-390500	IRMA Claim Reimbursement	4,176.98	33,903.17	10,000.00	40,857.37	10,000.00
01-00-390600	IRMA Surplus	156,900.00	65,000.00	100,000.00	100,000.00	170,000.00
01-00-390700	Gas Rebate	3,086.70	3,358.32	3,000.00	3,307.56	3,000.00
01-00-392000	Sale of Property	.00	11,070.53	5,000.00	15,993.42	5,000.00
	Total Revenue General Revenue	8,625,876.47	9,863,677.45	9,810,161.00	9,865,831.19	10,078,455.00

CITY OF PALOS HEIGHTS

Budget Worksheet - Department
Periods 01/21-12/21

FUND 1 - General Fund

	General Operation	2018-18 Prior Year 2 Actual	2019-19 Prior Year Actual	2020-20 Current Yr Budget	2020-20 Current Yr Actual	2021-21 Future Year Budget
01-11-421000	Salaries - Full Time	229,470.55	247,077.13	254,000.00	262,768.84	290,000.00
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	40,000.38	40,000.00	40,000.48	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	5,000.06	5,000.00	5,000.06	5,000.00
01-11-421500	City Administrator Salary	149,203.33	154,523.05	158,620.00	164,720.50	162,612.00
01-11-421600	Director of Accounting Salary	82,684.84	84,408.05	86,536.00	89,884.45	88,915.00
01-11-421700	Deputy City Clerk Stipend	4,500.00	4,327.00	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	67,201.18	74,570.45	71,536.00	74,880.24	73,503.00
01-11-422000	Salaries - Part Time	54,172.19	58,764.68	60,000.00	49,951.49	57,000.00
01-11-451000	Medical Insurance	1,305,722.29	1,238,709.45	1,525,000.00	1,438,224.83	1,600,000.00
01-11-520000	Mayor Allowance	1,300.48	1,616.46	2,900.00	1,435.97	2,900.00
01-11-520100	City Clerk Allowance	252.80	.00	2,100.00	.00	2,100.00
01-11-520200	City Treasurer Allowance	.00	.00	2,100.00	.00	2,100.00
01-11-520300	Donald Bylut Allowance	2,256.69	2,345.78	2,400.00	1,821.76	2,400.00
01-11-520400	Jeffrey Key Allowance	2,300.00	2,300.00	2,400.00	2,300.00	2,400.00
01-11-520500	Jack Clifford Allowance	2,376.48	2,400.00	2,400.00	2,400.00	2,400.00
01-11-520600	Brent Lewandowski Allowance	.00	1,080.11	2,400.00	2,357.42	2,400.00
01-11-520700	Dolores Kramarski Allowance	2,367.06	2,395.38	2,400.00	2,400.00	2,400.00
01-11-520800	Jerry McGovern Allowance	.00	1,575.39	2,400.00	2,400.00	2,400.00
01-11-520900	Bob Basso Allowance	2,400.00	2,427.50	2,400.00	2,400.00	2,400.00
01-11-521000	Mike McGrogan Allowance	2,400.00	2,400.00	2,400.00	2,400.00	2,400.00
01-11-521100	City Administrator Allowance	1,165.91	840.36	1,400.00	792.53	1,400.00
01-11-530000	Equipment Maintenance	560.00	645.00	1,500.00	788.75	1,000.00
01-11-531000	Public Accounting Service	39,010.00	38,460.00	40,000.00	42,960.00	45,000.00
01-11-537000	Computer Hardware, Software, & Maintenance	22,230.85	22,422.06	25,000.00	3,301.00	20,000.00
01-11-538000	Consulting / Professional Fees	28,051.04	30,029.04	25,000.00	10,951.60	15,000.00
01-11-549300	Health Inspections	23,000.00	16,900.00	13,000.00	700.00	17,000.00
01-11-551000	Postage	1,583.21	1,731.57	2,500.00	2,404.87	2,500.00
01-11-552000	Telephone	21,426.10	15,572.74	20,000.00	10,386.51	15,000.00
01-11-554000	Printing, Publishing, Legal Notice	3,950.93	3,222.17	4,000.00	2,639.03	3,000.00
01-11-556000	Web Site Expenses	29,761.58	10,950.00	8,000.00	8,397.50	6,000.00
01-11-561000	Membership, Dues, Subscriptions	11,938.32	8,138.70	10,000.00	9,130.64	10,000.00
01-11-563000	Training	284.35	451.56	2,000.00	837.00	2,000.00
01-11-578000	Credit Card Fees	5,608.10	6,553.03	5,500.00	4,779.45	7,500.00
01-11-591000	IRMA	177,713.00	182,879.19	189,726.00	189,726.00	236,561.00
01-11-592000	Insurance Deductible	20,032.01	32,006.58	20,000.00	12,283.81	20,000.00
01-11-594000	Rental of Equipment	4,405.44	4,405.44	5,000.00	4,405.44	5,000.00
01-11-651000	Office / Department Supplies	16,106.47	17,584.78	17,000.00	16,086.67	15,000.00
01-11-652000	Channel 4 Expenses	24,428.73	23,783.17	.00	.00	.00
01-11-674000	Codifications	3,173.76	3,634.56	3,700.00	3,396.00	4,000.00
01-11-710000	Public Relations / Special Events	20,668.60	17,976.64	20,000.00	8,763.98	20,000.00
01-11-711000	Pace Senior Bus Service	29,609.08	31,866.84	31,000.00	20,506.95	30,000.00
01-11-713000	Business Development / Advisory Committee	10,056.82	20,644.19	15,000.00	4,923.26	15,000.00
01-11-714000	Façade Program	14,232.50	10,000.00	30,000.00	14,710.00	50,000.00
01-11-715000	Veterans	450.00	.00	1,000.00	.00	1,000.00
01-11-825000	Art Commission Expenses	10,220.97	2,767.07	10,000.00	7,491.86	10,000.00
01-11-910000	Emergencies / Contingencies	5,870.00	.00	100,000.00	1,012.00	100,000.00
01-11-925000	Miscellaneous Expenses	.00	200.00	1,000.00	200.00	1,000.00
01-11-991400	Incremental Sales Tax Transfer	45,000.00	55,000.00	45,000.00	45,000.00	50,000.00
01-11-993400	Interfund Operating Transfer Capital Projects	670,794.00	686,228.00	114,944.00	1,399,568.00	34,487.00

CITY OF PALOS HEIGHTS

Budget Worksheet - Department
Periods 01/21-12/21

FUND 1 - General Fund

		2018-18 Prior Year 2 Actual	2019-19 Prior Year Actual	2020-20 Current Yr Budget	2020-20 Current Yr Actual	2021-21 Future Year Budget
01-11-995600	Interfund Operating Transfer Lake Katherine	231,855.00	231,205.00	211,353.00	211,353.00	214,219.00
	Total Expenditures General Operation	3,449,898.92	3,425,109.56	3,227,215.00	4,208,421.69	3,324,597.00
	Building Department					
01-15-421100	Building Commissioner	103,395.07	105,818.88	108,362.00	112,649.39	113,000.00
01-15-421300	Secretarial Wages	45,172.22	49,541.33	55,000.00	56,884.09	57,000.00
01-15-421400	Part Time Inspectors	15,600.00	16,367.00	16,000.00	17,866.00	16,000.00
01-15-421700	Salaries - Part Time	9,903.75	4,902.00	25,000.00	11,907.88	30,000.00
01-15-530100	Vehicle Maintenance	12.00	.00	100.00	.00	100.00
01-15-549000	Professional Services	2,243.50	3,709.00	5,000.00	350.50	5,000.00
01-15-549400	Elevator Inspections	6,579.00	6,555.00	7,000.00	6,386.00	7,000.00
01-15-552000	Telephone	797.07	1,934.05	2,000.00	1,038.89	2,000.00
01-15-581000	Membership, Dues, Subscriptions	324.80	708.90	800.00	474.95	800.00
01-15-583000	Training	1,770.00	848.00	3,000.00	250.00	4,100.00
01-15-651000	Office / Department Supplies	4,486.27	4,813.47	4,100.00	5,250.37	4,100.00
01-15-658000	Operating Supplies	3,110.99	2,491.30	4,000.00	4,809.64	4,000.00
01-15-810000	Equipment Purchase/Maintenance	6,795.20	5,985.23	10,000.00	10,091.00	10,000.00
	Total Expenditures Building Department	200,189.87	203,674.16	240,362.00	227,982.51	253,100.00
	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	33,977.32	36,000.00
01-16-539300	Legal Expense	29,590.16	32,320.55	25,000.00	25,839.97	25,000.00
01-16-539400	Union Negotiations - Legal	.00	.00	1,000.00	.00	1,000.00
	Total Expenditures Legal Department	67,590.08	70,320.47	64,000.00	74,817.29	77,000.00

CITY OF PALOS HEIGHTS

Budget Worksheet - Department
Periods 01/21-12/21

FUND 1 - General Fund

		2018-18 Prior Year 2 Actual	2019-19 Prior Year Actual	2020-20 Current Yr Budget	2020-20 Current Yr Actual	2021-21 Future Year Budget
	Police Department					
01-21-421000	Full Time Officer Wages	2,318,456 34	2,369,193 59	2,550,000.00	2,553 688.90	2,594,660 00
01-21-421100	Administrative Salaries	391,163 03	403,359 32	420,000 00	488,597.38	440,000.00
01-21-421400	Part Time Officer Wages	14,092.72	15,783 83	21,004 00	7,340 74	51,804 00
01-21-421500	Clerical Staff Wages	175 207.92	179,080.89	190,000.00	153,077.62	203,003 00
01-21-421600	Non-Sworn Wages	104,784.30	105,335 32	110,000.00	107,033.99	117,636 00
01-21-422000	Specialty Pay / Longevity	15,499.68	14,671.38	25,000 00	22,618 88	34,000 00
01-21-423000	Overtime	121,432.10	141,802 89	155,000.00	106,945.71	160,000 00
01-21-423100	IDOT Traffic Enforcement Program	11,709.43	10,367.40	35,535.00	7,524.13	29,000.00
01-21-423200	Overtime - Drug	68,623.00	52,338.25	49,400.00	18,908 45	49,400 00
01-21-451100	Post Employment Health Plan	73,057.20	83,116 86	82,600 00	294,956.38	79 805.00
01-21-530000	Equipment Maintenance	24,543.68	24,427.31	24,500.00	25 238.54	25,000 00
01-21-537000	Computer Hardware, Software & Maintenance	187,580 44	150,885 15	75,000 00	59,640.68	85,000.00
01-21-540000	Building Maintenance	41,996.91	46,809 97	62,000.00	38,598.46	55,000.00
01-21-540200	Janitorial Services	22,500.00	18,750 00	23,700.00	22,970 00	24,100 00
01-21-551000	Postage	1,787 98	1,709 52	2,000.00	1,192 51	2,000 00
01-21-552000	Telephone	29,773.32	25,634 41	25,000 00	37,958 28	25,000 00
01-21-556000	Dispatching Services	340 821.68	340,821.84	352,183 00	340,821 84	346,502 00
01-21-561000	Membership Dues, Subscriptions	1,795.00	1,935 00	2,000 00	3 769 00	2,000 00
01-21-563000	Training	26,755 98	34,599 05	30,000 00	12,558 95	30,000 00
01-21-564000	Tuition Reimbursement	11 083.40	5,800 00	12,200 00	15,779 39	11,600 00
01-21-571300	Utilities - Gas	5,925.26	5,672.15	8,000.00	5,650.76	8,000 00
01-21-580000	Uniform Allowance	23,469.61	21,823.83	35,000.00	28,375.28	30,000 00
01-21-594000	Equipment Rental	92.97	.00	.00	.00	.00
01-21-651000	Office / Department Supplies	12,250.82	8,021.54	20,000.00	15,806.91	20,000.00
01-21-653000	Operational Services	13,213 47	11,659.15	18,500.00	8,743.88	18,500.00
01-21-653100	Crime Lab	19,685.00	19,909.00	19,909.00	20 271.00	21,000.00
01-21-660000	MSI Collection Expense	12,382.15	11,152.60	13,000.00	8,674.25	13 000.00
01-21-716000	Half Marathon	6,412.49	.00	.00	.00	.00
01-21-717000	Classic Car Even	5,420.76	4,378.90	8,900.00	.00	9 200 00
01-21-718000	4th of July	3,112.97	7,989.85	17,000.00	.00	12,000 00
01-21-810000	Purchase of Equipment	25,408.47	38,275.50	30,000.00	8 263.04	25,000 00
	Total Expenditures Police Department	4,090,238 28	4,155,284 48	4,417,431.00	4,415,006 93	4,522,210 00
	Police and Fire Commission					
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	1 777.50	.00	1,000 00	00	1,000 00
01-25-554000	Legal Notices	.00	00	500.00	00	500 00
01-25-561000	Membership, Dues, Subscriptions	375.00	375 00	500.00	375.00	500 00
01-25-566000	Employment & Promotion	7,224.23	3,264 08	8,000 00	2,679.58	2,500 00
	Total Expenditures Police and Fire Commission	13,376.73	7,639.08	14,000.00	7,054 58	8,500.00

CITY OF PALOS HEIGHTS

Budget Worksheet - Department
Periods 01/21-12/21

FUND 1 - General Fund

		2018-18 Prior Year 2 Actual	2019-19 Prior Year Actual	2020-20 Current Yr Budget	2020-20 Current Yr Actual	2021-21 Future Year Budget
	Roads and Construction					
01-41-421000	Full Time Wages	282,515.67	233,480 37	280,000 00	299,332.52	275,000 00
01-41-421100	Director's Salary	68,703.59	127,550 50	93 255 00	95,108 20	58,824 00
01-41-421200	Secretarial Wages	.00	.00	23 000 00	19,396.91	20,000 00
01-41-421400	Snow Plowing Wages	8,784.20	15,284 44	12,000 00	18,938.81	20,000 00
01-41-423000	Overtime	784.27	5,791.78	7,000 00	7,810 11	8,000 00
01-41-423400	Snow Plowing Overtime	26,837.68	32,301.13	31,000 00	11,432.27	28,000 00
01-41-532000	Engineering/Professional Fees	47,597.12	41,289 78	30,000 00	21,527 00	20,000 00
01-41-541000	Street Maintenance/Repairs/Signs	81,692.19	47,673 58	80,000 00	65 751.98	60,000 00
01-41-541100	Drainage Maintenance	14,650.03	22,462 79	25,000 00	31 579 48	25,000.00
01-41-541200	Restoration	16,406.75	17,731 45	20,000 00	13 798.76	20,000.00
01-41-554000	Legal Notices	.00	.00	1,000 00	.00	1,000.00
01-41-561000	Membership, Dues, Subscriptions	281.41	221.35	500 00	252.59	500 00
01-41-562000	Travel Expenses	18.40	.00	100 00	.00	100 00
01-41-563000	Training	394.00	720 41	1,000 00	.00	1,000 00
01-41-571000	Utilities	34,177.15	43,984 59	35 000 00	32 512 84	35,000 00
01-41-580000	Uniform Allowance	824.14	1,476 23	2,500 00	2 631 10	2,500 00
01-41-594000	Equipment Rental	.00	1,584 15	2,500 00	1,237 75	2,500 00
01-41-651000	Office / Department Supplies	8,019.73	3,354 53	8 000 00	6,475.70	8,000 00
01-41-712000	Safety	171.97	1,572.33	2 000 00	901 89	2,000 00
01-41-810000	Purchase of Equipment	1,080.00	31,819 14	8,000 00	8,069 75	15,000 00
01-41-812000	Sidewalks	44,147.46	44 98	15,000.00	3,276.58	.00
	Total Expenditures Roads and Construction	636 885.76	628 323 53	676,855.00	640,034 24	602,424 00

CITY OF PALOS HEIGHTS

Budget Worksheet - Department
Periods 01/21-12/21

FUND 1 - General Fund

		2018-18 Prior Year 2 Actual	2019-19 Prior Year Actual	2020-20 Current Yr Budget	2020-20 Current Yr Actual	2021-21 Future Year Budget
	Municipal Grounds and Property					
01-44-421000	Full Time Wages	250,363.54	289,403.47	300,000.00	308,053.87	305,000.00
01-44-421200	Custodiat Wages	3,858.00	6,251.75	8,000.00	9,775.68	47,000.00
01-44-421300	Seasonal Wages	53,985.32	45,840.94	55,000.00	45,009.87	55,000.00
01-44-423000	Overtime - Plowing Maintenance	10,172.09	9,361.71	12,000.00	6,450.24	12,000.00
01-44-532000	Professional & Engineering Fees	5,049.77	1,883.00	20,000.00	.00	20,000.00
01-44-540000	City Hall Maintenance	39,001.72	67,941.32	65,000.00	64,103.21	40,000.00
01-44-540600	Lake Katherine Maintenance	15,362.20	21,803.99	25,000.00	13,362.55	15,000.00
01-44-543100	Bike Path	4,666.20	.00	2,000.00	807.11	2,000.00
01-44-543200	Purchase / Plant Trees	9,228.70	11,103.00	15,000.00	4,800.00	12,000.00
01-44-543400	Ballfield Light Maintenance	1,800.00	1,195.00	1,500.00	349.00	1,500.00
01-44-543500	Removal / Trim Trees	59,477.00	49,378.65	50,000.00	53,642.78	45,000.00
01-44-543600	Chip Disposal	1,525.00	1,775.00	10,000.00	1,650.00	2,500.00
01-44-544000	Heating & Cooling System Maintenance	16,127.21	2,214.08	18,000.00	21,937.66	15,000.00
01-44-544400	Public Works Garage Maintenance	27,739.10	19,740.78	25,000.00	18,802.56	20,000.00
01-44-544500	Parks & Rec Building Maintenance	21,096.25	20,975.12	22,000.00	30,302.83	22,000.00
01-44-545000	Warning Sirens	2,260.00	2,409.70	5,000.00	2,340.00	5,000.00
01-44-546000	Harlem Berms Maintenance	15,129.60	17,428.16	15,000.00	22,711.45	20,000.00
01-44-546100	Harlem Avenue Maintenance	31,384.67	20,491.50	35,000.00	39,678.92	30,000.00
01-44-554000	Legal Notices	.00	38.64	500.00	.00	500.00
01-44-561000	Membership, Dues, Subscriptions	255.00	15.00	300.00	40.00	300.00
01-44-562000	Travel Expenses	.00	.00	100.00	.00	100.00
01-44-563000	Training	570.00	274.25	1,000.00	.00	3,000.00
01-44-580000	Uniform Allowance	134.97	2,432.03	3,000.00	2,951.18	3,000.00
01-44-594000	Equipment Rental	.00	105.00	1,000.00	.00	1,000.00
01-44-651000	Office / Department Supplies	19,989.38	6,112.96	10,000.00	8,117.29	10,000.00
01-44-662000	Custodian Supplies	3,492.42	3,228.64	5,000.00	5,159.80	6,000.00
01-44-663000	Landscape Supplies	4,719.04	1,930.03	23,000.00	3,203.70	15,000.00
01-44-716000	Half Marathon	6,211.89	.00	.00	.00	.00
01-44-717000	Classic Car Event	2,849.02	3,354.68	3,500.00	.00	4,000.00
01-44-718000	4th of July	9,972.98	13,270.01	14,000.00	.00	15,000.00
01-44-810000	Purchase of Equipment	5,000.00	23,926.36	20,000.00	8,910.13	10,000.00
	Total Expenditures Municipal Grounds and Property	621,423.07	643,884.77	764,900.00	670,259.83	736,900.00

CITY OF PALOS HEIGHTS

Budget Worksheet - Department
Periods 01/21-12/21

FUND 1 - General Fund

		2018-18 Prior Year 2 Actual	2019-19 Prior Year Actual	2020-20 Current Yr Budget	2020-20 Current Yr Actual	2021-21 Future Year Budget
	Motor Vehicle Maintenance					
01-45-421000	Full Time Wages	142,233 14	145,114.70	150,000 00	163,146.26	163,000.00
01-45-423000	Overtime	4,354 87	5,646.95	6,500 00	3,837.61	6,500 00
01-45-529100	Police Equipment Maintenance	1,657.58	589 63	2,500 00	2,516 54	2,500 00
01-45-529300	Building & Grounds Equipment Maintenance	10,460.24	10,688 43	15,000 00	12,810.87	12,000 00
01-45-529400	Roads Equipment Maintenance	9,515 21	8 954 92	9,000 00	9,678 62	9,000 00
01-45-529800	Lake Katherine Equipment Maintenance	2,162 37	52 62	3,000 00	24.19	3,000 00
01-45-529800	Water & Sewer Equipment Maintenance	14,708.83	10,653.76	16,000.00	12,470 24	16,000.00
01-45-529900	MVM Equipment Maintenance	4,200 15	1,227.53	2,500 00	834.06	2,500 00
01-45-534000	Snow Plow Equipment Maintenance	7,029.40	8,026 38	9,000 00	871.38	9,000 00
01-45-535100	Police Vehicle Maintenance	24,357.71	22,661.94	22,000.00	19,258.48	20,000.00
01-45-535200	Building Department Vehicle Maintenance	1,471.95	1,956.77	1,500.00	1,427.37	1,500.00
01-45-535300	Building & Grounds Vehicle Maintenance	6,982.16	4,247.03	3,500.00	3,399 85	3,500.00
01-45-535400	Roads Vehicle Maintenance	16,760.13	11,477 57	13,000 00	8,657.51	13,000 00
01-45-535500	Recreation Vehicle Maintenance	5,286.56	1,439.10	3,000.00	678.50	3,000 00
01-45-535600	Lake Katherine Vehicle Maintenance	754 00	241.57	1,500.00	.00	1,500 00
01-45-535800	Water & Sewer Vehicle Maintenance	23,205 25	14,749.68	25,000 00	16,405.77	22,000 00
01-45-535900	MVM Vehicle Maintenance	480 78	1,342.96	1,000.00	36.90	1,000 00
01-45-537000	Computer Hardware, Software, & Maintenance	3,619 61	2,400.00	5,000 00	869 40	5,000 00
01-45-561000	Membership, Dues, Subscriptions	48 23	261.41	200.00	.00	200.00
01-45-563000	Training	3,909 30	1,010.00	4,000 00	1,158 00	4,000 00
01-45-580000	Uniform Allowance	7,026 72	7,257.49	6,800.00	4,530 16	6,800 00
01-45-594000	Equipment Rental	1,705 78	1,219.41	3,000 00	430.22	3,000 00
01-45-651000	Office / Department Supplies	9,234 42	5,555 55	8,000 00	7,539 32	8,000 00
01-45-655000	Gasoline & Oil	142,722.80	138,927.33	145,000 00	98,899 37	140,000 00
01-45-810000	Purchase of Equipment	11,340.77	47,156 38	45,000.00	3,373 48	40 000.00
	Total Expenditures Motor Vehicle Maintenance	455,247.96	452,859.11	501,000 00	372,854.10	498,000 00

CITY OF PALOS HEIGHTS

Budget Worksheet - Department
Periods 01/21-12/21

FUND 1 - General Fund

		2018-18 Prior Year 2 Actual	2019-19 Prior Year Actual	2020-20 Current Yr Budget	2020-20 Current Yr Actual	2021-21 Future Year Budget
	Recreation Department					
01-51-311000	Recreation Property Tax - Current	621,915.90	616,653.79	625,000.00	590,814.29	625,000.00
01-51-311200	Recreation Property Tax - Prior	2,543.98	3,301.50	5,000.00	1,726.25	5,000.00
01-51-368100	Adult Program Fees	598.00	822.20	40,000.00	.00	30,000.00
01-51-368200	Camp Fees	1,890.50	6,285.00	214,000.00	29,229.50	90,000.00
01-51-368300	Early Childhood Program Fees	12,727.74	24,221.50	22,000.00	3,183.74	17,000.00
01-51-368400	Fitness Program Fees	69.00	21.00	62,000.00	45.00	40,000.00
01-51-368500	Preschool Fees	42,708.10	30,704.12	61,000.00	12,576.70	70,000.00
01-51-368600	Special Event Fees	17,926.72	7,812.00	22,000.00	5,244.50	15,000.00
01-51-368700	Teen Program Fees	.00	3.00	1,000.00	.00	1,000.00
01-51-368800	Youth Program Fees	3,709.00	15,530.14	140,000.00	20,645.13	90,000.00
01-51-368900	Youth Athletic Fees	53,419.70	50,079.87	72,000.00	31,368.16	72,000.00
01-51-369000	Birthday Party Fees	9,365.00	6,150.00	7,000.00	420.00	7,000.00
01-51-370000	Play Memberships RDR	.00	.00	150,000.00	.00	90,000.00
01-51-370100	Play Memberships Standard Rate	.00	.00	35,000.00	.00	21,000.00
01-51-370200	Play Plus Membership RDR	.00	.00	6,000.00	.00	3,600.00
01-51-370300	Play Plus Membership Standard Rate					
01-51-370400	Daily Walk In Track Fees	1,125.00	650.00	1,500.00	220.00	1,000.00
01-51-370500	Open Gym Fees	.00	.00	40,000.00	.00	20,000.00
01-51-370600	Personal Training	12,585.80	25,641.30	19,000.00	12,325.00	19,000.00
01-51-382000	Building Rental	58,720.34	59,815.75	55,000.00	18,060.00	40,000.00
01-51-382300	Park Permit Fees	5,385.00	4,372.50	4,500.00	1,275.00	4,500.00
01-51-384000	Childcare Fees	2,421.00	2,332.40	2,800.00	669.00	.00
01-51-385000	Farmers Market Space Rental	.00	8,560.00	8,000.00	4,588.44	8,700.00
01-51-387000	4th of July Donations - General	17,304.00	17,185.15	15,000.00	.00	16,000.00
01-51-387100	4th of July Donations - Water Bill	744.19	.00	700.00	.00	500.00
01-51-388000	Sponsorships	1,986.90	10,115.00	5,000.00	8,000.00	6,500.00
01-51-389000	Miscellaneous Revenues	(75.84)	2,562.58	500.00	1,732.15	500.00
01-51-389300	Vending Revenues	16,985.16	16,915.07	17,500.00	5,034.30	15,000.00
	Total Revenue Recreation Department	884,035.17	909,733.87	1,831,500.00	747,155.16	1,308,300.00

CITY OF PALOS HEIGHTS

Budget Worksheet - Department
Periods 01/21-12/21

FUND 1 - General Fund

		2018-18 Prior Year 2 Actual	2019-19 Prior Year Actual	2020-20 Current Yr Budget	2020-20 Current Yr Actual	2021-21 Future Year Budget
	Recreation Department					
01-51-421100	Parks & Rec Director Salary	108,414.80	83,465 40	99,910 00	103,753 12	102,658 00
01-51-421200	Superintendent of Recreation Salary	55,006 62	55,868 58	57,189 00	59,388 17	60,000.00
01-51-421300	Office Manager Salary	42,824.06	36,401 18	38,000 00	46,172 45	45,000 00
01-51-421400	Program Manager Salary	39,726 06	39,334 39	42,630 00	38,329 85	43 695.00
01-51-421500	Front Desk Wages	72,819.72	77,923 27	82,000.00	69,452 84	82,000 00
01-51-421600	Building Attendant Salary	15,027.04	18,406 23	20,000 00	14,485.45	21,000 00
01-51-421700	Recreation and Aquatic Manager Salary	38,615.49	40,021 78	42,630.00	44.533 51	43,695 00
01-51-421800	Full Time Custodial Wages	50,729.25	50,529.60	53,000 00	56,830 32	54,862 00
01-51-421900	Recreation Assistant / Intern Wages	10,483.00	20,062 38	16,000.00	5,778 80	18,000 00
01-51-422100	Adult Program Staff Wages	6,453 05	10,242 59	13,000 00	2,340 15	10,000 00
01-51-422200	Camp Staff Wages	30,608 40	95,964 17	115,000.00	38,322 91	52,000 00
01-51-422300	Early Childhood Staff Wages	8,022 26	8,114 51	12,000.00	3 272.90	6,500 00
01-51-422400	Group Fitness Staff Wages	5,006 25	4,999 92	45,500.00	4,999 92	25,000 00
01-51-422500	Preschool Staff Wages	13,960.14	34,728 33	35,000.00	38,892 72	44,000 00
01-51-422600	Special Event Staff Wages	3,983 21	5,420 83	3,500.00	3,561 54	3,000 00
01-51-422700	Teen Program Staff Wages	.00	00	1,000.00	.00	500 00
01-51-422800	Youth Program Staff Wages	2,745.59	30,313 61	65,000 00	41,046 38	48,000 00
01-51-422900	Youth Athletic Staff Wages	18,907.91	14,997 81	25,000.00	5,553 62	22 000 00
01-51-423000	Birthday Party Staff Wages	2,232 41	1,639 12	2,500.00	486 72	2,000 00
01-51-423100	Fitness Center Attendant Wages	52,332 11	52,301 98	54,000.00	47,729 33	56 000 00
01-51-423200	Facilities Manager Wages	40,103 49	43 368.61	45,169.00	46,448 26	47,500.00
01-51-423300	Part Time Custodian Wages	48,399 38	59 112.77	62,000.00	61,900 00	58 000 00
01-51-423400	Facilities Tech Wages	55,130 52	56 995 05	62,500.00	69,116 17	64,864.00
01-51-423500	Personal Trainer Wages	10,987.50	19,453 28	18,000.00	21,015 28	18,000 00
01-51-423600	Childcare Wages	13,854 17	14,069 82	14,000 00	7,587 91	.00
01-51-423700	Open Gym Staff Wages	8,432 39	9,702 88	9,000.00	4 319 09	10,000 00
01-51-537000	Computer Hardware, Software, & Maintenance	15,468 27	13,746 11	15,000.00	7,026 77	10,000 00
01-51-540000	Recreation Building Expense	29,875 50	25,069 05	25,000.00	13,104 96	10,000 00
01-51-540100	Contractual Services Building	24,719.69	20,547 58	22,000 00	17,235 06	20,000 00
01-51-540200	Contractual Services Fitness Center	6,210.98	4,513 33	5,000.00	5,382 34	5,000 00
01-51-549000	Professional Services	27,804.62	8,511 30	15,000 00	13,272 54	18,000 00
01-51-551000	Postage	7,605.69	9,502 45	8,000.00	5,243 29	4,000 00
01-51-552000	Telephone	19,307 67	13 508 45	18,500.00	19 083 05	21,500 00
01-51-557000	Publicity & Advertising	35,176 58	27,915 18	30,000.00	11,573 73	15 000 00
01-51-559000	Software Licensing	18,874 21	9,378 00	11,000.00	8,670 00	10 000 00
01-51-561000	Membership, Dues, Subscriptions	4,523.82	5,593 94	6,000.00	3,688 09	5 000 00
01-51-563000	Training	11,736 98	10,989.62	12,000.00	4,721 92	4,800 00
01-51-567000	Employee Background Checks	3,681 50	4 191 50	3,500 00	1,239 50	3 000.00
01-51-571000	Utilities - Gas	6,336 94	8 006.58	15,000.00	6 579.91	11,000 00
01-51-578000	Credit Card Fees	19,339 40	19,580 85	20,000.00	10,605 62	13,000 00
01-51-594000	Contractual Services	30,495 04	26,940 67	25,000.00	15,150 38	18,000 00
01-51-594100	Fitness Equipment Lease	40,381 92	40,400 07	41,500.00	40,906 92	30 000 00
01-51-651000	Office / Department Supplies	8,491 93	8,288 65	7,500.00	4,697.12	7,000 00
01-51-662000	Custodial Supplies	12,936 68	13,173 11	12,000.00	14,285 73	12,000 00
01-51-681100	Adult Program Supplies	7,438 48	8,461 14	11,000.00	5,437 89	7,000 00
01-51-681200	Camp Supplies	31,271 04	24,007 79	30,000 00	6,977 65	10,000 00
01-51-681300	Early Childhood Program Supplies	5,025 26	5,145 90	5,500.00	4,605 29	3,500 00
01-51-681400	Fitness Program Supplies	1,328.13	1,892 14	1,500 00	288 38	1,000 00
01-51-681500	Preschool Supplies	5,078.09	5,973 58	6,000 00	2,326 89	6,000 00
01-51-681600	Special Event Supplies	34,577 38	36,142 16	31,000 00	25 070.42	20 000 00
01-51-681700	Teen Program Supplies	1,116.00	230 96	1,000 00	00	500 00
01-51-681800	Youth Program Supplies	19,958 46	19,663 85	25,000.00	13 700.60	17,000 00

CITY OF PALOS HEIGHTS

Budget Worksheet - Department
Periods 01/21-12/21

FUND 1 - General Fund

		2018-18 Prior Year 2 Actual	2019-19 Prior Year Actual	2020-20 Current Yr Budget	2020-20 Current Yr Actual	2021-21 Future Year Budget
01-51-681900	Youth Athletic Supplies	22,988.62	17,331.44	23,000.00	28,772.31	20,000.00
01-51-682000	Birthday Party Supplies	3,097.37	1,663.31	3,000.00	334.42	1,500.00
01-51-683000	Vending Supplies	6,259.78	9,089.59	10,000.00	3,256.24	6,000.00
01-51-684000	Childcare Supplies	334.35	244.65	1,500.00	333.72	.00
01-51-685000	Farmers Market Expenses	.00	7,126.33	7,000.00	5,319.91	5,500.00
01-51-701000	Senior Citizens	5,150.00	6,375.00	5,500.00	.00	2,600.00
01-51-718000	4th of July	39,068.38	39,310.10	41,000.00	3,235.00	29,000.00
01-51-811000	Vehicle	568.11	21,204.97	500.00	.00	500.00
01-51-812000	Fitness Center Equipment Purchases	3,993.76	4,552.22	7,000.00	6,858.73	5,000.00
01-51-826000	Park Development / Recreation Improvements	30,157.43	31,480.08	25,000.00	7,843.06	10,000.00
	Total Expenditures Recreation Department	1,295,178.66	1,393,191.72	1,560,048.00	1,150,142.83	1,300,674.00

CITY OF PALOS HEIGHTS

Budget Worksheet - Department
Periods 01/21-12/21

FUND 1 - General Fund

		2018-18 Prior Year 2 Actual	2019-19 Prior Year Actual	2020-20 Current Yr Budget	2020-20 Current Yr Actual	2021-21 Future Year Budget
	Lake Katherine Clubhouse					
01-54-357000	LKNGB Board Revenue	81,000.00	82,000.00	78,000.00	10,000.00	76,000.00
01-54-389000	Miscellaneous Income	1,129.22	562.63	1,000.00	49.55	1,000.00
	Total Revenues Lake Katherine Clubhouse	82,129.22	82,562.63	79,000.00	10,049.55	77,000.00
	Lake Katherine Clubhouse					
01-54-421100	Clubhouse Building Supervisor Wages	19,808.50	20,822.20	22,000.00	8,544.95	21,000.00
01-54-421200	Custodial Wages	14,677.49	12,605.78	14,000.00	13,161.51	14,000.00
01-54-530000	Maintenance Contracts	5,366.44	4,618.44	5,500.00	5,423.14	5,500.00
01-54-540000	Clubhouse Maintenance	792.86	4,157.49	4,500.00	2,853.41	4,500.00
01-54-541000	Postage	290.18	1,599.72	1,500.00	1,301.05	1,500.00
01-54-552000	Telephone	1,182.38	1,509.69	2,500.00	1,399.92	2,500.00
01-54-571000	Utilities	22,252.19	21,079.37	24,000.00	29,011.02	23,000.00
01-54-591000	Liquor Insurance Policy	4,475.00	4,475.00	5,000.00	4,500.00	5,000.00
	Total Expenditures Lake Katherine Clubhouse	68,845.04	70,667.69	79,000.00	66,195.00	77,000.00

CITY OF PALOS HEIGHTS

Budget Worksheet - Department
Periods 01/21-12/21

FUND 1 - General Fund

		2018-18 Prior Year 2 Actual	2019-19 Prior Year Actual	2020-20 Current Yr Budget	2020-20 Current Yr Actual	2021-21 Future Year Budget
	Lake Katherine Nature Center					
01-56-357000	LKNCBG Board Revenue	99,000 00	108,000 00	132,000.00	40,000 00	134,000 00
01-56-387000	Interfund Operating Transfer	231,855 00	231,205.00	211,353.00	211,353 00	214,219 00
	Total Revenues Lake Katherine Nature Center	330,855.00	339,205 00	343,353 00	251,353 00	348,219 00
	Lake Katherine Nature Center					
01-56-421000	LK Operations Manager	74,788.00	77,401.09	80,000.00	83,076 28	84,000 00
01-56-421200	LK Business Coord nator Salary	49,574.58	51,123 45	51,883.00	54,337.67	53,310 00
01-56-421300	LK Program Coordinator Salary	48,558 60	49,567.96	43,000.00	46,598 25	44,103 00
01-56-421500	Part Time Seasonal Wages	69,719 12	79,005.92	80,000.00	72,916.96	80,000 00
01-56-421600	Naturalist Salary	45,172.99	48,502.40	50,470.00	48,492.92	48,806 00
01-56-529000	Other Ma`ntenance	20.00	1,240.00	1,500.00	1,082.87	1,500 00
01-56-530000	Maintenance Contracts	14,487.01	14,783 58	17,000.00	17,416.38	16 000.00
01-56-540000	Building & Grounds Maintenance	2,807.53	2,642.41	3,000 00	5,290.93	3,000.00
01-56-540100	Nature Center Maintenance	3,206.26	2,592.35	4,000.00	2,347.58	4,000.00
01-56-552000	Telephone	7,489.64	8,877.72	7,500 00	12,933.93	8,000.00
01-56-571000	Utilities	1,145.50	1,399.08	1,500.00	756 03	1,500.00
01-56-571300	Utilities - Cable	669.75	549.40	500.00	824.20	500.00
01-56-651000	Office / Department Supplies	1,917.75	2 426.02	3,000 00	1,968 66	3,500 00
	Total Expenditures Lake Katherine Nature Center	339,556 75	340,091.38	343,353 00	348 042.66	348,219 00

CITY OF PALOS HEIGHTS

Budget Worksheet - Department
Periods 01/21-12/21

FUND 1 - General Fund

		2018-18 Prior Year 2 Actual	2019-19 Prior Year Actual	2020-20 Current Yr Budget	2020-20 Current Yr Actual	2021-21 Future Year Budget
	Swimming Pool					
01-58-301000	Resident Family Fees	36,361.45	35,516.70	37,000.00	.00	15,000.00
01-58-302000	Standard Family Fees	49,648.95	43,017.80	50,000.00	.00	22,000.00
01-58-303000	Resident Individual Fees	2,275.10	2,036.00	2,500.00	.00	750.00
01-58-304000	Standard Individual Fees	3,230.00	3,045.00	4,000.00	.00	1,500.00
01-58-305000	Resident Senior Citizen Fees	7,098.08	6,429.00	7,000.00	.00	3,000.00
01-58-306000	Standard Senior Citizen Fees	3,587.26	4,340.00	4,000.00	.00	2,500.00
01-58-308000	General Adminission	110,796.00	105,204.00	109,000.00	30,447.00	60,000.00
01-58-309000	Lessons	1,325.63	1,732.52	22,000.00	.00	10,000.00
01-58-376000	Concessions	45,335.89	43,720.30	48,000.00	960.75	15,000.00
01-58-382000	Pool Rental	5,657.50	5,185.00	5,000.00	.00	5,000.00
01-58-382100	Deck Rental	4,258.50	3,356.00	5,000.00	.00	.00
01-58-388000	Non Taxable Miscellaneous Sales	637.00	.00	.00	.00	.00
01-58-389000	Miscellaneous Sales	787.50	232.61	1,000.00	77.00	500.00
	Total Revenues Swimming Pool	270,978.84	253,814.93	294,500.00	31,484.75	135,250.00
	Swimming Pool					
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	16,897.96	14,186.20	17,000.00	7,597.64	17,000.00
01-58-421200	Cashiers / Attendants / Concession Wages	26,662.04	25,021.05	36,000.00	6,535.00	29,000.00
01-58-421400	Life Guard / Crew Leader Wages	45,072.44	50,836.67	63,000.00	20,755.10	68,000.00
01-58-421500	Swim Instructor Wages	7,422.20	6,730.36	13,000.00	78.00	7,500.00
01-58-421600	Maintenance Staff Wages	3,522.14	1,972.94	3,500.00	1,024.43	3,500.00
01-58-421700	Public Works Wages	1,128.32	1,500.00	2,000.00	.00	.00
01-58-461000	Social Security Contribution	7,251.06	7,203.99	9,200.00	3,239.25	8,200.00
01-58-462000	IMRF Contribution	1,491.25	1,203.75	1,700.00	1,453.75	1,700.00
01-58-463000	Medicare	1,695.81	1,684.81	2,200.00	757.57	2,200.00
01-58-543000	Pool Property Maintenance Wages	5,383.25	4,231.45	6,000.00	5,425.72	3,000.00
01-58-552000	Telephone	575.42	290.95	500.00	495.00	500.00
01-58-557000	Publicity & Advertising	1,392.00	3,022.88	3,000.00	2,323.40	3,000.00
01-58-571000	Utilities - Gas	6,360.39	6,308.39	6,500.00	2,978.39	6,500.00
01-58-571100	Utilities - Electric	7,744.72	6,377.14	9,500.00	15,023.68	7,000.00
01-58-571200	Utilities - Water	.00	.00	5,000.00	.00	.00
01-58-580000	Uniform Allowance	3,169.20	3,185.20	2,500.00	399.00	1,500.00
01-58-651000	Office / Department Supplies	558.56	1,439.10	1,000.00	102.19	500.00
01-58-664000	Sundries	99.88	46.99	500.00	.00	500.00
01-58-665000	Sanitation Supplies	138.67	808.39	500.00	914.04	1,500.00
01-58-667000	Public Works Supplies	1,838.93	377.98	1,000.00	.00	.00
01-58-668000	Chemical Supplies	13,743.54	19,272.38	18,000.00	8,020.11	12,000.00
01-58-669000	Concession Supplies	27,500.75	24,855.39	26,000.00	821.06	7,000.00
01-58-710000	Special Events	326.46	786.45	750.00	.00	.00
01-58-712000	Safety	3,691.37	3,666.00	4,000.00	4,715.84	4,000.00
01-58-810000	Purchase of Equipment	3,519.08	2,251.80	2,500.00	832.42	1,000.00
01-58-861000	Capital Improvements	35,492.72	18,200.62	25,000.00	2,611.85	5,000.00
	Total Expenditures Swimming Pool	235,178.16	217,958.68	270,350.00	98,601.44	200,600.00
	Total Fund Revenue Over Expenditures	(1,279,730.58)	(160,010.75)	.00	(1,373,539.45)	.00

CITY OF PALOS HEIGHTS

Budget Worksheet - Department
Periods 01/21-12/21

FUND 1 - General Fund

	2018-18 Prior Year 2 Actual	2019-19 Prior Year Actual	2020-20 Current Yr Budget	2020-20 Current Yr Actual	2021-21 Future Year Budget
Fund Summary					
Revenue	10,193,876 70	11,448 993 88	12,158,514 00	10,905,873 65	11,947,224 00
Expenditures	11,473 607 28	11,609,004 63	12,158,514 00	12,279,413 10	11,947,224 00
Net Revenue Over Expenditures	(1,279,730 58)	(160,010 75)	00	(1,373,539 45)	00

City of Palos Heights
Beautification Committee
Fiscal Years 2020 and 2021

11/18/2020

	2020 Budget	2020 Projected	2021 Proposed
Beginning Fund Balance	$75,575	$75,575	$68,679
Revenues:	$24,700	$3,700	$24,700
Expenditures:			
Classic Car Event	$14,000	$2,668	$14,000
Adopt-a-Pot	3,615	2,928	3,615
Keep Palos Heights Beautiful	27,015	5,000	27,015
Total Expenditures	$44,630	$10,596	$44,630
Revenues over (under) Expenditures	($19,930)	($6,896)	($19,930)
Estimated Ending Fund Balance	$55,645	$68,679	$48,749

CITY OF PALOS HEIGHTS

Budget Worksheet - Department
Periods 01/21-12/21

FUND 2 - Beautification Fund

		2018 Actual	2019 Actual	2020 Budget	2020 Actual	2021 Budget
	Classic Car Event					
02-01-300100	Raffle Ticket Sales	8,305.00	6,875.00	8,000.00	.00	8,000.00
02-01-300200	Tee Shirt Sales	255.00	.00	200.00	640.00	200.00
02-01-300300	Car Registration	2,976.00	2,672.00	2,800.00	.00	2,800.00
02-01-300400	Good Humor Truck	200.00	120.00	100.00	.00	100.00
02-01-300500	Sponsors	9,900.00	14,400.00	10,000.00	500.00	10,000.00
	Total Revenues Classic Car Event	21,636.00	24,067.00	21,100.00	1,140.00	21,100.00
	Classic Car Event					
02-01-700000	Marketing	1,992.00	1,492.23	2,000.00	2,687.52	2,000.00
02-01-700400	Equipment Rental	1,909.50	1,729.85	2,000.00	.00	2,000.00
02-01-700600	Shirt Expense	2,837.01	2,970.80	3,000.00	.00	3,000.00
02-01-700800	Miscellaneous Expenses	1,390.85	2,272.86	1,400.00	.00	1,400.00
02-01-700900	Prize Money	4,900.00	4,250.00	5,000.00	.00	5,000.00
02-01-990200	Transfer to Keep Palos Heights	27,005.00	.00	.00	.00	.00
02-01-990300	Charitable Contributions	5,450.00	600.00	600.00	.00	600.00
	Total Expenditures Classic Car Event	45,484.36	13,315.74	14,000.00	2,687.52	14,000.00
	Adopt-A-Pot					
02-02-300100	Pot Sponsorship	3,680.00	4,190.00	3,600.00	2,560.00	3,600.00
	Total Revenues Adopt-A-Pot	3,680.00	4,190.00	3,600.00	2,560.00	3,600.00
	Adopt-A-Pot					
02-02-700000	Plants, Soil, & Supplies	2,917.53	2,901.12	3,175.00	2,869.65	3,160.00
02-02-700300	Signage	162.00	6.00	170.00	56.50	170.00
02-02-700400	Miscellaneous Expenses	6.46	.00	200.00	.00	200.00
02-02-700500	Planting Day Expenses	50.00	39.00	70.00	.00	70.00
	Total Expenditures Adopt-A-Pot	3,135.99	2,946.12	3,615.00	2,926.15	3,600.00
	Keep Palos Heights Beautiful					
02-03-300100	Transfer from Classic Car Even	27,005.00	.00	.00	.00	.00
	Total Revenues Keep Palos Heights Beautiful	27,005.00	.00	.00	.00	.00

CITY OF PALOS HEIGHTS

Budget Worksheet - Department
Periods 01/21-12/21

FUND 2 - Beautification Fund

		2018 Actual	2019 Actual	2020 Budget	2020 Actual	2021 Budget
	Keep Palos Heights Beautiful					
02-03-700000	Recognition Night	465.06	313.37	515.00	.00	515.00
02-03-700100	Miscellaneous Expenses	.00	778.00	1,000.00	620.00	1,000.00
02-03-700200	Subdivision Entrance Program	168.79	.00	500.00	.00	500.00
02-03-990300	Charitable Contributions	15,097.50	5,000.00	25,000.00	3,063.11	25,000.00
	Total Expenditures Keep Palos Heights Beautiful	15,731.35	6,091.37	27,015.00	3,683.11	27,015.00
	Farmers Market in Rec Budget					
02-04-300100	Space Rental	6,530.00	.00	.00	.00	.00
	Total Revenues Farmers Market in Rec Budget	6,530.00	.00	.00	.00	.00
	Farmers Market in Rec Budget					
02-04-700000	Rebates	750.00	.00	.00	.00	.00
02-04-700200	Advertising	2,951.00	.00	.00	.00	.00
02-04-700300	Conventions & Travel	95.00	.00	.00	.00	.00
02-04-700400	Entertainment	466.12	.00	.00	.00	.00
02-04-700500	Miscellaneous Expenses	484.30	.00	.00	.00	.00
02-04-700700	Sanitation Station	937.14	.00	.00	.00	.00
	Total Expenditures Farmers Market in Rec Budget	5,683.58	.00	.00	.00	.00
	Total Fund Revenue Over Expenditures	11,184.26	(5,903.77)	19,930.00	5,578.78	19,915.00
	Fund Summary					
	Revenue	58,851.00	28,257.00	24,700.00	3,700.00	24,700.00
	Expenditures	70,035.26	22,353.23	44,630.00	9,278.78	44,615.00
	Net Revenue Over Expenditures	(11,184.26)	5,903.77	(19,930.00)	(5,578.78)	(19,915.00)

City of Palos Heights
Channel 4 PEG Fund
Fiscal Years 2020 and 2021

11/18/2020

	2020 Budget	2020 Projected	2021 Proposed
Beginning Fund Balance	$0	$0	$10,286
Revenues:	$27,000	$25,232	$25,000
Expenditures:	$27,000	$14,946	$25,000
Revenues over (under) Expenditures	$0	$10,286	$0
Estimated Ending Fund Balance	$0	$10,286	$10,286

CITY OF PALOS HEIGHTS

Budget Worksheet - Department
Periods 01/21-12/21

FUND 3 - Channel 4 PEG Fund

		2018 Actual	2019 Actual	2020 Budget	2020 Actual	2021 Budget
	Revenue					
03-00-325100	Comcast Cable PEG Fee	.00	.00	12,000.00	12,252.07	11,000.00
03-00-326100	AT&T Cable PEG Fee	.00	.00	15,000.00	12,979.46	14,000.00
	Total Revenues	.00	.00	27,000.00	25,231.53	25,000.00
	Expenditures					
03-00-652000	Channel 4 Supplies & Equipment	.00	.00	27,000.00	14,720.56	25,000.00
	Total Expenditures	.00	.00	27,000.00	14,720.56	25,000.00
	Total Fund Revenue Over Expenditures	.00	.00	.00	10,510.97	.00
	Fund Summary					
	Revenue	.00	.00	27,000.00	25,231.53	25,000.00
	Expenditures	.00	.00	27,000.00	14,720.56	25,000.00
	Net Revenue Over Expenditures	.00	.00	.00	10,510.97	.00

City of Palos Heights
Gateway TIF Fund Proforma
Fiscal Years 2020 and 2021

12/14/2020

	2020 Budget	2020 Projected	2021 Proposed
Beginning Fund Balance	$111,670	$111,670	$131,844
Revenues:			
Property Taxes	$28,000	$36,182	$250,000
Interest	$500	$1,028	$750
TOTAL REVENUES	$28,500	$37,210	$250,750
Expenditures:			
City Staff Professional Services	$5,000	$10,560	$20,000
Legal Services	$10,000	$0	$15,000
Other Professional Services	$55,000	$6,046	$35,000
Postage / Deliver	$500	$62	$1,500
Legal Notices / Publication	$500	$368	$500
TOTAL EXPENDITURES	$71,000	$17,036	$72,000
Revenues over (under) Expenditures	($42,500)	$20,174	$178,750
Estimated Ending Fund Balance	$69,170	$131,844	$310,594

CITY OF PALOS HEIGHTS

Budget Worksheet - Department
Periods 01/21-12/21

FUND 11 - Gateway TIF Fund

		2018 Actual	2019 Actual	2020 Budget	2020 Actual	2021 Budget
	Revenue					
11-00-311000	Property Tax Revenue	26,970 84	27,662 25	26 000 00	36,182 45	250,000 00
11-00-361000	Interest Income	1,397 97	2 228.32	500 00	1,121.74	750.00
	Total Revenues	28,368 81	29,890 57	26 500.00	37,304.19	250,750.00
	Expenditures					
11-00-421000	City Staff Professional Services	4,696 75	5,497.94	5 000.00	10 559 73	20,000 00
11-00-539000	Legal Services	00	1,525 00	10,000 00	.00	15,000.00
11-00-549000	Professional Services	6,787 53	4,438 67	55,000 00	6 362 00	35,000 00
11-00-551000	Postage	458.00	83 50	500 00	61 83	1,500.00
11-00-554000	Printing, Publishing, Legal Notices	117.54	137 13	500.00	367.94	500 00
	Total Expenditures	12 059.82	11 662.24	71,000.00	17,351 50	72,000.00
	Total Fund Revenue Over Expenditures	16 308 99	18 228 33	(42,500 00)	19 952 69	178 750.00
	Fund Summary					
	Revenue	28 368 81	29,890 57	28 500 00	37,304 19	250,750.00
	Expenditures	12,059 82	11,662.24	71,000 00	17,351 50	72,000 00
	Net Revenue Over Expenditures	16,308 99	18,228 33	(42 500.00)	19,952.69	178,750.00

City of Palos Heights
Bike Trail Fund Proforma
Fiscal Years 2020 and 2021

11/18/2020

	2020 Budget	2020 Projected	2021 Proposed
Beginning Fund Balance	$16,563	$16,563	$16,563
Revenues:	$0	$0	$0
Expenditures:			
Engineering	$0	$0	$0
Bike Trail Maintenance	10,000	0	10,000
Total Expenditures	$10,000	$0	$10,000
Revenues over (under) Expenditures	($10,000)	$0	($10,000)
Estimated Ending Fund Balance	$6,563	$16,563	$6,563

CITY OF PALOS HEIGHTS

Budget Worksheet - Department
Periods 01/21-12/21

FUND 12 - Bike Trail Fund

		2018 Actual	2019 Actual	2020 Budget	2020 Actual	2021 Budget
	Expenditures					
12-00-863000	Bike Trail Maintenance	51,533 03	.00	10,000 00	.00	10,000.00
	Total Expenditures	51,533 03	00	10,000 00	.00	10,000.00
	Total Fund Revenue Over Expenditures	(51,533 03)	00	(10,000 00)	00	(10,000 00)
	Fund Summary					
	Revenue					
	Expenditures	51,533 03	00	10,000 00	.00	10,000 00
	Net Revenue Over Expenditures	(51,533.03)	.00	(10,000 00)	.00	(10,000 00)

City of Palos Heights
127th & Harlem TIF
Fiscal Years 2020 and 2021

12/14/2020

	2020 Budget	2020 Projected	2021 Proposed
Beginning Fund Balance	$468,735	$468,735	$566,574
Revenues:			
Property Taxes	$370,000	$387,010	$410,000
Interest	$2,000	$5,351	$2,500
TOTAL REVENUES	$372,000	$392,361	$412,500
Expenditures:			
City Staff Professional Services	$5,000	$6,470	$7,500
Legal Services	$35,000	$0	$14,000
Professional Services	$7,500	$3,825	$3,000
Legal Notice and Postage	$200	$62	$200
Jewel Note Payment	$285,000	$284,165	$300,000
TOTAL EXPENDITURES	$332,700	$294,522	$324,700
Revenues over (under) Expenditures	$39,300	$97,839	$87,800
Estimated Ending Fund Balance	$508,035	$566,574	$654,374

CITY OF PALOS HEIGHTS

Budget Worksheet - Department
Periods 01/21-12/21

FUND 13 - 127th & Harlem TIF

		2018 Actual	2019 Actual	2020 Budget	2020 Actual	2021 Budget
	Revenue					
13-00-311000	127th & Harlem TIF Levy - Current	276,270.48	368,009.42	370,000.00	387,009.23	410,000.00
13-00-361000	Interest Income	5,541.47	8,748.23	2,000.00	5,555.73	2,500.00
	Total Revenues	281,811.95	376,757.65	372,000.00	392,564.96	412,500.00
	Expenditures					
13-00-421000	City Staff Professional Services	10,597.60	5,375.76	5,000.00	6,470.13	7,500.00
13-00-539000	Legal Services	27,598.27	4,424.00	35,000.00	.00	14,000.00
13-00-549000	Professional Services	3,290.00	5,849.50	7,500.00	3,825.00	3,000.00
13-00-551000	Legal Notice and Postage	178.54	185.68	200.00	61.82	200.00
13-00-810000	Jewel Note Payment	202,637.77	215,710.39	285,000.00	284,165.04	300,000.00
	Total Expenditures	244,302.38	231,545.33	332,700.00	294,521.99	324,700.00
	Total Fund Revenue Over Expenditures	37,509.57	145,212.32	39,300.00	98,042.97	87,800.00
	Fund Summary					
	Revenue	281,811.95	376,757.65	372,000.00	392,564.96	412,500.00
	Expenditures	244,302.38	231,545.33	332,700.00	294,521.99	324,700.00
	Net Revenue Over Expenditures	37,509.57	145,212.32	39,300.00	98,042.97	87,800.00

City of Palos Heights
Business District Fund
Fiscal Years 2020 and 2021

12/14/2020

	2020 Budget	2020 Projected	2021 Proposed
Beginning Fund Balance	$274,539	$274,539	$258,890
Revenues:			
Business District Sales Tax	$110,000	$105,584	$125,000
Incremental Sales Tax	$45,000	$45,000	$50,000
Interest	$2,000	$1,369	$200
TOTAL REVENUES	$157,000	$151,953	$175,200
Expenditures:			
City Staff Professional Services - Bus Dist Tax	$2,500	$2,442	$3,500
Legal Services - Business District Tax	$1,500	$0	$5,000
Professional Services - Business District Tax	$1,000	$0	$500
Jewel Note Payment - Business District Tax	$95,000	$109,092	$120,000
City Staff Professional Services - Inc Sales Tax	$2,500	$1,770	$2,000
Legal Services - Incremental Sales Tax	$1,500	$0	$1,500
Professional Services - Incremental Sales Tax	$1,000	$0	$500
Jewel Note Payment - Incremental Sales Tax	$50,000	$54,298	$45,000
TOTAL EXPENDITURES	$155,000	$167,602	$178,000
Revenues over (under) Expenditures	$2,000	($15,649)	($2,800)
Estimated Ending Fund Balance	$276,539	$258,890	$256,090

CITY OF PALOS HEIGHTS

Budget Worksheet - Department
Periods 01/21-12/21

FUND 14 - Business District Fund

		2018 Actual	2019 Actual	2020 Budget	2020 Actual	2021 Budget
	DEPARTMENT 00					
14-00-344000	Business District Sales Tax	108,926 54	106 094 35	110,000 00	115 958 24	125 000 00
14-00-345000	Incremental Sales Tax	45 000 00	55 000.00	45,000 00	45,000 00	50,000 00
14-00-381000	Interest Income	2,835 52	4,094 66	2,000 00	1,383 00	200 00
	Total Revenues DEPARTMENT 00	156,762 06	165 189 01	157,000 00	162 339.24	175 200 00
	Business District Tax					
14-01-421000	City Staff Professional Servic	1,324 72	702 51	2,500 00	2,441 56	3,500 00
14-01-539000	Legal Services	11,004 45	.00	1,500.00	.00	5,000 00
14-01-549000	Professional Services	4,885 03	395 03	1,000.00	.00	500 00
14-01-810000	Jewel Note Payment	111,026.12	91,912 34	95,000 00	109,091 47	120 000 00
	Total Expenditures Business District Tax	128,040.32	93,009 68	100,000.00	111,533 03	129,000 00
	Incremental Sales Tax					
14-02-421000	City Staff Professional Servic	1,324 73	702 51	2,500 00	1,770 13	2 000 00
14-02-539000	Legal Services	.00	00	1,500.00	00	1,500 00
14-02-549000	Professional Services	.00	00	1,000 00	.00	500 00
14-02-810000	Jewel Note Payment	44,444.11	43,675 27	50,000.00	54,297.49	45,000.00
	Total Expenditures Incremental Sales Tax	45,768.84	44,377.78	55,000.00	56,067.62	49,000.00
	Total Fund Revenue Over Expenditures	17,047.10	(27,801.35)	(2,000.00)	5,261.41	2 800 00
	Fund Summary					
	Revenue	156 762.06	165,189 01	157,000 00	162,339.24	175,200 00
	Expenditures	173,809 16	137,387 66	155,000.00	167,600.65	178,000 00
	Net Revenue Over Expenditures	(17,047.10)	27,801.35	2,000 00	(5,261.41)	(2,800 00)

City of Palos Heights
Motor Fuel Tax Fund Proforma
Fiscal Years 2020 and 2021

11/18/2020

	2020 Budget	2020 Projected	2021 Proposed
Beginning Fund Balance	$481,697	$481,697	$757,728
Revenues:	$500,000	$766,025	$751,129
Expenditures:	$495,000	$489,994	$1,059,716
Revenues over (under) Expenditures	$5,000	$276,031	($308,587)
Estimated Ending Fund Balance	$486,697	$757,728	$449,141

CITY OF PALOS HEIGHTS

Budget Worksheet - Department
Periods 01/21-12/21

FUND 15 - MFT Fund

		2018 Actual	2019 Actual	2020 Budget	2020 Actual	2021 Budget
	Revenue					
15-00-343000	Motor Fuel Tax Allotments	336,718.80	413,278.89	495,000.00	493,707.40	475,000.00
15-00-344000	MFT Rebuild IL Bond Funds	.00	.00	.00	274,929.24	274,929.00
15-00-361000	Interest Income	7,142.22	9,576.73	5,000.00	3,561.79	1,200.00
	Total Revenues	343,861.02	422,855.62	500,000.00	772,198.43	751,129.00
	Expenditures					
15-00-817000	Salt Deliveries	45,000.00	62,000.00	60,000.00	55,762.58	60,000.00
15-00-860000	Capital Outlay - Road	278,000.00	263,000.00	435,000.00	414,962.23	449,858.00
15-00-861000	Rebuild IL Bond Fund Expenses	.00	.00	.00	.00	549,858.00
	Total Expenditures	323,000.00	325,000.00	495,000.00	470,724.81	1,059,716.00
	Total Fund Revenue Over Expenditures	20,861.02	97,855.62	5,000.00	301,473.62	(308,587.00)
	Fund Summary					
	Revenue	343,861.02	422,855.62	500,000.00	772,198.43	751,129.00
	Expenditures	323,000.00	325,000.00	495,000.00	470,724.81	1,059,716.00
	Net Revenue Over Expenditures	20,861.02	97,855.62	5,000.00	301,473.62	(308,587.00)

City of Palos Heights
IMRF Fund
Fiscal Years 2020 and 2021

11/19/2020

	2020 Budget	2020 Projected	2021 Proposed
Beginning Fund Balance	$287,931	$287,931	$183,601
Revenues:			
IMRF Property Taxes	$305,000	$276,000	$300,000
FICA Property Taxes	$308,000	$259,000	$300,000
Transfer from General Fund	$0	$0	$0
TOTAL REVENUES	$613,000	$535,000	$600,000
Expenditures:			
IMRF	$305,000	$330,000	$325,000
Social Security	$215,000	$215,800	$221,500
Medicare	93,000	93,530	95,000
Total Expenditures	$613,000	$639,330	$641,500
Revenues over (under) Expenditures	$0	($104,330)	($41,500)
Estimated Ending Fund Balance	$287,931	$183,601	$142,101
Fund Balance as a % of Expenses		28.72%	22.15%

CITY OF PALOS HEIGHTS

Budget Worksheet - Department
Periods 01/21-12/21

FUND 16 - IMRF Soc Security Fund

		2018 Actual	2019 Actual	2020 Budget	2020 Actual	2021 Budget
	Revenue					
16-00-311000	Property Tax IMRF - Current	300,773.93	282,450.93	305,000.00	274,007.56	300,000.00
16-00-311200	Property Tax IMRF - Prior	1,265.56	1,596.86	.00	785.30	.00
16-00-312000	Property Tax Social Security - Current	268,833.13	256,343.03	308,000.00	255,864.45	300,000.00
16-00-312200	Property Tax Social Security - Prior	1,245.39	1,427.86	.00	709.60	.00
	Total Revenues	572,118.01	541,818.72	613,000.00	531,366.91	600,000.00
	Expenditures					
16-00-461000	Social Security Contribution	199,034.42	207,335.15	215,000.00	208,803.25	221,500.00
16-00-462000	Retirement Contribution	282,321.51	237,369.91	305,000.00	328,709.96	325,000.00
16-00-463000	Medicare Contribution	85,913.00	89,940.79	93,000.00	92,589.07	95,000.00
	Total Expenditures	567,268.93	534,645.85	613,000.00	630,102.28	641,500.00
	Total Fund Revenue Over Expenditures	4,849.08	7,172.87	.00	(98,735.37)	(41,500.00)
	Fund Summary					
	Revenue	572,118.01	541,818.72	613,000.00	531,366.91	600,000.00
	Expenditures	567,268.93	534,645.85	613,000.00	630,102.28	641,500.00
	Net Revenue Over Expenditures	4,849.08	7,172.87	.00	(98,735.37)	(41,500.00)

City of Palos Heights
Special Recreation Accessibilty Fund Proforma
Fiscal Years 2020 and 2021

12/14/2020

	2020 Budget	2020 Projected	2021 Proposed
Beginning Fund Balance	$343,328	$343,328	$303,721
Revenues:			
Property Taxes	$181,000	$170,000	$176,000
Grant Revenue	$0	$0	$0
TOTAL REVENUES	$181,000	$170,000	$176,000
Expenditures:			
SWSRA Membership	$90,125	$90,125	$95,000
Professional Services	$1,500	$0	$0
Accessibility Projects	$179,000	$116,600	$125,000
Inclusion Cost	$0	$1,082	$1,500
Park / Playground Accessibility	$0	$1,800	$7,500
Total Expenditures	$270,625	$209,607	$229,000
Revenues over (under) Expenditures	($89,625)	($39,607)	($53,000)
Estimated Ending Fund Balance	$253,703	$303,721	$250,721
Fund Balance as a % of Expenses		144.90%	109.49%

CITY OF PALOS HEIGHTS

Budget Worksheet - Department
Periods 01/21-12/21

FUND 25 - Special Rec Fund

		2018 Actual	2019 Actual	2020 Budget	2020 Actual	2021 Budget
	Revenue					
25-00-311000	Property Tax Revenue - Current	151,363 20	171,377 30	180,000 00	168,870 54	175,000 00
25-00-311200	Property Tax Revenue - Prior	581.43	803 34	1,000 00	473 62	1,000 00
	Total Revenues	151,944.63	172,180.64	181,000 00	169,344 16	176 000 00
	Expenditures					
25-00-549000	Professional Services	.00	.00	1,500 00	975 00	.00
25-00-800000	Inclusion Cost	.00	1,619 11	.00	1,081 87	1,500 00
25-00-803000	Park & Playground Access bility	.00	7,150.00	.00	1,800 00	7,500 00
25-00-804000	Accessibility Projects	230 00	310 00	179,000.00	116 592 90	125,000 00
25-00-922000	SWSRA Payments	77,600 50	85,441.50	90,125.00	90 124.50	95,000 00
	Total Expenditures	77,830 50	94,520.61	270,625 00	210,574 27	229,000 00
	Total Fund Revenue Over Expenditures	74,114 13	77,660 03	(89,625 00)	(41,230 11)	(53 000 00)
	Fund Summary					
	Revenue	151,944.63	172,180 64	181,000 00	169,344 16	176 000 00
	Expenditures	77,830.50	94,520 61	270 625 00	210,574 27	229 000 00
	Net Revenue Over Expenditures	74,114.13	77,660.03	(89,625 00)	(41,230 11)	(53 000 00)

City of Palos Heights
DUI Enforcement Fund
Fiscal Years 2020 and 2021

11/19/2020

	2020 Budget	2020 Projected	2021 Proposed
Beginning Fund Balance	$49,202	$49,202	$53,250
Revenues	$10,000	$25,000	$10,000
Expenditures	$10,000	$20,952	$10,000
Revenues over (under) Expenditures	$0	$4,048	$0
Estimated Ending Fund Balance	$49,202	$53,250	$53,250

CITY OF PALOS HEIGHTS

Budget Worksheet - Department
Periods 01/21-12/21

FUND 28 - DUI Fund

		2018 Actual	2019 Actual	2020 Budget	2020 Actual	2021 Budget
	Revenue					
28-00-351100	DUI Fines	19,559.39	15,924.62	10,000.00	4,959.49	10,000.00
28-00-389000	Miscellaneous Revenue	.00	14,500.00	.00	17,500.00	.00
	Total Revenues	19,559.39	30,424.62	10,000.00	22,459.49	10,000.00
	Expenditures					
28-00-569000	Drug Related Enforcement & Education	.00	.00	1,000.00	.00	1,000.00
28-00-962000	Law Enforcement Equipment	10,949.19	27,232.86	9,000.00	20,952.00	9,000.00
	Total Expenditures	10,949.19	27,232.86	10,000.00	20,952.00	10,000.00
	Total Fund Revenue Over Expenditures	8,610.20	3,191.76	.00	1,507.49	.00
	Fund Summary					
	Revenue	19,559.39	30,424.62	10,000.00	22,459.49	10,000.00
	Expenditures	10,949.19	27,232.86	10,000.00	20,952.00	10,000.00
	Net Revenue Over Expenditures	8,610.20	3,191.76	.00	1,507.49	.00

City of Palos Heights
Drug Asset Forfeiture Fund
Fiscal Years 2020 and 2021

12/14/2020

	2020 Budget	2020 Projected	2021 Proposed
Beginning Fund Balance	$984,507	$984,507	$1,045,158
Revenues:			
Treasury	$65,000	$477,775	$81,700
Justice	$11,000	$159,390	$10,000
State	$3,500	$456	$3,500
TOTAL REVENUES	$79,500	$637,621	$95,200
Expenditures:			
Treasury	$79,800	$484,025	$81,700
Justice	$65,000	$92,945	$10,000
State	3,500	0	3,500
Total Expenditures	$148,300	$576,970	$95,200
Revenues over (under) Expenditures	($68,800)	$60,651	$0
Estimated Ending Fund Balance	$915,707	$1,045,158	$1,045,158

CITY OF PALOS HEIGHTS

Budget Worksheet - Department
Periods 01/21-12/21

FUND 29 - Drug Asset Fund

		2018 Actual	2019 Actual	2020 Budget	2020 Actual	2021 Budget
	Drug Assest Revenue					
29-00-355100	Drug Forfeits Treasury	484,496 37	299,784 33	65,000.00	454,332.11	81,700.00
29-00-355200	Drug Forfeits State	965.25	.00	3,500.00	.00	3,500 00
29-00-355300	Drug Forfeits Justice	50,859.35	189,517.46	11,000.00	86,978 84	10,000.00
29-00-381000	Interest Income Treasury	8,097.39	11,699.15	.00	4,181.89	.00
29-00-381100	Interest Income State	965 80	1,047.61	.00	504.28	.00
29-00-381200	Interest Income Justice	4,635 16	7,315.02	.00	4,581.48	.00
29-00-389000	Other Treasury Revenue	5,280 00	15,185.45	.00	25,450.00	.00
29-00-389200	Other Justice Revenue	34,500.00	48,000.00	.00	69,750.00	.00
	Total Revenues DEPARTMENT 00	589,799.32	572,529.02	79,500.00	645,778 40	95,200.00
	Justice					
29-71-423000	Salaries - Overtime (n)	.00	.00	.00	7,887.27	.00
29-71-585000	Law Enforcement Equipment (d)	179,297.25	75,487.78	85,000.00	86,720.41	10,000 00
29-71-585100	Training and Education (b)	1,301 22	.00	.00	.00	.00
29-71-585700	Law Enforcement Awards and Memorials (h)	.00	.00	.00	400 00	.00
	Total Expenditures Justice	180,598 47	75,487.78	85,000.00	95,007.68	10,000.00
	Treasury					
29-72-421000	Salary - Federal Task Force Replacement (n)	.00	67,710 00	69,800.00	78,746 00	71,700.00
29-72-585000	Law Enforcement Equipment (d)	16,331.43	253,375.35	10,000.00	403,067.09	10,000.00
29-72-585100	Training and Education (b)	2,705.00	9,277.24	.00	2,990.00	.00
29-72-585200	Law Enforcement Detention Facilities (c)	.00	37,917.11	.00	8,000.00	.00
29-72-585300	Joint Law Enforcement/Public Safety Operations (e)	1,500.00	2,750.00	.00	1,750.00	.00
29-72-585500	Law Enforcement Travel and Per Diem (g)	2,120.60	906.76	.00	.00	.00
29-72-585600	Drug, Gang and other Education/Awareness Programs	7,391.61	15,904.05	.00	975.00	.00
29-72-585700	Law Enforcement Awards and Memorials (h)	6,500.93	3,097.11	.00	3,310.68	.00
	Total Expenditures Treasury	36,549 57	390,937.62	79,800.00	496,838.77	81,700.00
	State					
29-73-585600	Drug Related Enforcement & Education	3,884.19	.00	3,500.00	.00	3,500 00
29-73-982000	Other Law Enforcement Expenses	932.67	.00	.00	.00	.00
	Total Expenditures State	4,816.86	.00	3,500 00	.00	3,500.00
	Total Fund Revenue Over Expenditures	367,834.42	106,103.62	(68,800.00)	53,931.95	.00
	Fund Summary					
	Revenue	589,799.32	572,529.02	79,500.00	645,778 40	95,200 00
	Expenditures	221,964.90	466,425.40	148,300.00	591,846 45	95,200.00
	Net Revenue Over Expenditures	367,834.42	106,103 62	(68,800 00)	53,931.95	.00

City of Palos Heights
Vehicle License Fund
Fiscal Years 2020 and 2021

12/14/2020

	2020 Budget	2020 Projected	2021 Proposed
Beginning Fund Balance	$199,754	$199,754	$301,286
Revenues:			
Vehicle Licence Fees	$180,500	$169,532	$180,500
TOTAL REVENUES	$180,500	$169,532	$180,500
Expenditures:			
Engineering Costs	$40,000	$40,000	$40,000
Vehicle License Collection Costs	$15,000	$13,000	$15,000
Capital Outlay - Roads	$185,500	$15,000	$150,142
Street Maintenance	$0	$0	$0
Total Expenditures	$240,500	$68,000	$205,142
Revenues over (under) Expenditures	($60,000)	$101,532	($24,642)
Estimated Ending Fund Balance	$139,754	$301,286	$276,644

CITY OF PALOS HEIGHTS

Budget Worksheet - Department
Periods 01/21-12/21

FUND 32 - Vehicle License Fund

		2018 Actual	2019 Actual	2020 Budget	2020 Actual	2021 Budget
	Revenue					
32-00-320000	Vehicle License Fees	179,578.50	183,261 00	180,000.00	98,052.50	180,000 00
32-00-320100	Vehicle License Replacement Fee	735.00	795 00	500 00	715 00	500 00
	Total Revenues	180,313.50	184,056 00	180,500 00	98,767.50	180,500 00
	Expenditures					
32-00-532000	Engineering Fees	30,267.54	43 930 87	40,000 00	33,921.95	40,000.00
32-00-598000	Collection Costs	12 576 13	13,131 88	15,000 00	13,456 86	15,000 00
32-00-860000	Capital Outlay - Roads	197,000 00	122,400.10	185 500 00	14,879 50	150 142 00
	Total Expenditures	239,843 67	179,462 85	240,500.00	62,258 31	205 142 00
	Total Fund Revenue Over Expenditures	(59,530 17)	4,593 15	(60,000 00)	36,509.19	(24,642 00)
	Fund Summary					
	Revenue	180,313 50	184,056 00	180,500 00	98,767 50	180,500.00
	Expenditures	239,843 67	179,462 85	240,500 00	62 258 31	205,142.00
	Net Revenue Over Expenditures	(59,530 17)	4,593 15	(60,000 00)	36,509 19	(24,642 00)

City of Palos Heights
Capital Projects
Fiscal Years 2020 and 2021
1/5/2021

	2020 Budget	2020 Estimated	2021 Budgeted
Beginning Fund Balance	$1,744,601	$1,744,601	$2,459,569
Revenues:	$425,444	$336,400	$844,487
Expenditures:			
Engineering & Professional Services	$310,000	$250,000	$560,000
Capital Outlay Roads - Ridgeland Ave	$500,000	$0	$500,000
Capital Outlay Roads - Audible Crossing	$0	$0	$55,000
City Hall Improvements/Design	$150,000	$0	$300,000
Recreation Improvements/Land Acquisition	$450,000	$575,000	$400,000
Pool Improvements	$50,000	$1,000	$50,000
Sidewalks	$20,000	$0	$15,000
Bike Path	$10,000	$0	$0
Lake Katherine Capital Improvments	$15,000	$15,000	$20,000
Equipment	$80,000	$80,000	$300,000
Parking Lot	$10,000	$0	$50,000
Technology	$100,000	$100,000	$10,000
Landscaping & Signage	$0	$0	$150,000
Total Expenditures	$1,695,000	$1,021,000	$2,410,000
Revenues over (under) Expenditures	($1,269,556)	($684,600)	($1,565,513)
Transfer from the General Fund according to the Fund Balance Policy*		$1,399,568	
Estimated Ending Fund Balance	$475,045	$2,459,569	$894,056

CITY OF PALOS HEIGHTS

Budget Worksheet - Department
Periods 01/21-12/21

FUND 34 - Capital Project Fund

		2018 Actual	2019 Actual	2020 Budget	2020 Actual	2021 Budget
	Revenue					
34-00-348000	OSLAD Grant	.00	200 000.00	200 000 00	.00	00
34-00-348100	IDOT Reimbursement Engineering	86,663.42	8,987.32	110 000.00	1,667.98	310 000 00
34-00-381000	Interest Income	.00	1,114.54	500.00	1,780 35	.00
34-00-383000	Impact Fee City Infrastructure	.00	1,500.00	.00	3,000 00	00
34-00-389000	Other Contributions	38,968.16	87,775.91	.00	16 137.64	500,000 00
34-00-399000	End of Year Fund Balance Transfer	480,995.00	686,228.00	.00	1,399,568 00	00
34-00-399010	Transfer from General Fund	189,799.00	.00	114,944 00	.00	34,487.00
	Total Revenues	796,425.58	985,605 77	425,444 00	1,422,153 97	844,487 00
	Expenditures					
34-00-532000	Engineering & Professional Service Fees	112,785 46	40,162.18	310,000 00	164,058 07	560,000 00
34-00-860000	Capital Outlay Roads	202.492.52	156,687 99	.00	.00	55,000 00
34-00-866000	Building Improvements / Land Acquisition	285.209.40	80,244 39	.00	.00	.00
34-00-867000	City Hall Improvements / Professional Fees	128 974 41	176 510 00	150,000.00	5,003 00	300,000 00
34-00-868000	Recreation Improvements/Land Acquisition	250,651 35	57,903 85	450 000.00	516,150 75	400,000 00
34-00-868100	Pool Improvements	33 666 00	121,547.29	50,000.00	5,595 65	50,000 00
34-00-869000	Sidewalks	1,700.00	104 951 88	20,000.00	.00	15,000 00
34-00-869300	Bike Path	00	.00	10,000 00	00	00
34-00-871000	Lake Katherine Capital Improvements	51,611 54	21,556 73	15,000.00	4,930 00	20,000 00
34-00-874000	Parking Lot	00	00	10,000.00	00	50,000 00
34-00-874100	Landscaping & Signage	.00	00	.00	00	150 000.00
34-00-875000	Capital Equipment/Vehicles	.00	170,000 00	80,000.00	80,000 00	300,000 00
34-00-876000	Ridgeland Ave Improvements	00	00	500,000 00	.00	500,000 00
34-00-877000	Capital Projects - Technology	.00	22,440.88	100,000 00	98 594 32	10 000.00
	Total Expenditures	1,067,090 68	952,004 99	1,695,000 00	874,331 79	2,410,000.00
	Total Fund Revenue Over Expenditures	(270,665 10)	33,600.78	(1,269,556.00)	547,822 18	(1,565,513 00)
	Fund Summary					
	Revenue	796 425 58	985,605 77	425,444.00	1,422 153 97	844,487.00
	Expenditures	1,067,090 68	952,004.99	1,695 000 00	874,331 79	2,410 000 00
	Net Revenue Over Expenditures	(270 665 10)	33,600 78	(1,269,556 00)	547,822 18	(1,565,513 00)

City of Palos Heights
Recreation GO Bond Fund
Fiscal Years 2020 and 2021

11/19/2020

	2020 Budget	2020 Projected	2021 Proposed
Beginning Fund Balance	$24,807	$24,807	$32,044
Revenues:	$463,838	$471,050	$465,288
Expenditures:			
Bond Principal	$285,000	$285,000	$295,000
Interest and Fees	$178,838	$178,813	$170,288
Total Expenditures	$463,838	$463,813	$465,288
Revenues over (under) Expenditures	$0	$7,237	$0
Estimated Ending Fund Balance	$24,807	$32,044	$32,044

CITY OF PALOS HEIGHTS

Budget Worksheet - Department
Periods 01/21-12/21

FUND 45 - Recreation GO Bond Fund

		2018 Actual	2019 Actual	2020 Budget	2020 Actual	2021 Budget
	Revenue					
45-00-311000	Property Tax Revenue - Current	465,559.02	469,019.59	463,338.00	470,325.44	464,788.00
45-00-311200	Property Tax Revenue - Prior	1,857.98	2,471.26	500.00	1,244.56	500.00
	Total Revenues	467,417.00	471,490.85	463,838.00	471,570.00	465,288.00
	Expenditures					
45-00-730000	Bond Principal	270,000.00	275,000.00	285,000.00	285,000.00	295,000.00
45-00-731000	Interest and Fees	195,162.50	187,062.50	178,838.00	178,812.50	170,288.00
	Total Expenditures	465,162.50	462,062.50	463,838.00	463,812.50	465,288.00
	Total Fund Revenue Over Expenditures	2,254.50	9,428.35	.00	7,757.50	.00
	Fund Summary					
	Revenue	467,417.00	471,490.85	463,838.00	471,570.00	465,288.00
	Expenditures	465,162.50	462,062.50	463,838.00	463,812.50	465,288.00
	Net Revenue Over Expenditures	2,254.50	9,428.35	.00	7,757.50	.00

City of Palos Heights
Water & Sewer Capital Projects
Fiscal Years 2020 and 2021

11/19/2020

	2020 Budget	2020 Projected	2021 Proposed
Beginning Fund Balance	$4,478,659	$4,478,659	$5,458,788
Revenues:	$650,751	$2,600,749	$867,494
Expenditures:			
Water Capital Improvements	$1,400,000	$576,995	$2,260,000
Sewer Capital Improvements	$1,200,000	$624,419	$750,000
Water / Sewer Equipment	$425,000	$265,285	$390,000
Engineering Fees	$275,000	$153,921	$300,000
Storage Facility	$0	$0	$0
Total Expenditures	$3,300,000	$1,620,620	$3,700,000
Revenues over (under) Expenditures	($2,649,249)	$980,129	($2,832,506)
Estimated Ending Fund Balance	$1,829,410	$5,458,788	$2,626,282

CITY OF PALOS HEIGHTS

Budget Worksheet - Department
Periods 01/21-12/21

FUND 50 - Water Sewer Capital Improvemen

		2018 Actual	2019 Actual	2020 Budget	2020 Actual	2021 Budget
	Revenue					
50-00-385000	Tower Rental - Verizon Misty Meadows	18,000 00	24 540.00	25,276 00	25 276 20	26,225 00
50-00-399000	End of Year Balance Transfer	1,425 854 00	705,833 00	00	1 949,998 00	.00
50-00-399510	Transfer from Water & Sewer Fund	707,548 00	.00	625,475 00	.00	841,269.00
	Total Revenues	2,151,402.00	730,373 00	650,751 00	1,975 274 20	867,494 00
	Expenditures					
50-00-532000	Engineering Fees / Professional Services	67,829.38	87,650 01	275,000 00	128 005 48	300,000 00
50-00-810000	Water & Sewer Equipment	5,285 00	508,581.75	425,000.00	408 040.95	390,000 00
50-00-862000	Water Capital Improvements	105,491.91	48,077.54	1 400,000 00	510 115 34	2 260 000.00
50-00-864000	Sewer Capital Improvements	167,411.01	2,582 00	1,200,000 00	383 870.52	750,000 00
	Total Expenditures	345,817.30	646,891 30	3 300 000 00	1,430 032 29	3 700,000.00
	Total Fund Revenue Over Expenditures	1,805,584.70	83 481 70	(2 649 249 00)	545,241.91	(2,832 506 00)
	Fund Summary					
	Revenue	2,151,402.00	730,373 00	650,751 00	1,975 274 20	867,494.00
	Expenditures	345,817.30	646,891 30	3,300 000 00	1,430 032.29	3,700,000 00
	Net Revenue Over Expenditures	1,805,584 70	83,481.70	(2 649,249 00)	545,241 91	(2 832,506 00)

City of Palos Heights
Water and Sewer Fund Proforma
Fiscal Years 2020 and 2021
11/19/2020

	2020 Budget	2020 Projected	2021 Proposed
Beginning Fund Balance*	$1,707,715	$1,707,715	$2,391,670
Revenues:	$7,282,500	$7,279,672	$7,492,500
Expenditures:	$7,282,500	$6,595,717	$7,492,500
Revenues over (under) Expenditures	$0	$683,955	$0
Estimated Ending Fund Balance	$1,707,715	$2,391,670	$2,391,670
Fund Balance as a % of Expenses		58.87%	35.41%

CITY OF PALOS HEIGHTS

Budget Worksheet - Department
Periods 01/21-12/21

FUND 51 - Water Sewer Fund

		2018 Actual	2019 Actual	2020 Budget	2020 Actual	2021 Budget
	Revenue					
51-00-304000	Penalty	70 256 42	83,842.83	85,000 00	45,820 06	60,000 00
51-00-361000	Metered Water	5,468,703 51	5 432,898 66	5,500,000 00	5,723,478 99	5 800,000 00
51-00-361100	South Palos Sanitary District Water	442,939.60	445,285 57	475,000.00	481,686 45	475 000 00
51-00-362000	Sewer User Fee	1,101,522 11	1,114,240 58	1,100,000 00	1,090,414 22	1,100,000 00
51-00-363000	Sewer Tap-In Fee	.00	1,800.00	1,000.00	3,600 00	1,000 00
51-00-364000	Water Tap-In Fee	.00	2,344 00	1,000 00	4,487 00	1,000.00
51-00-365000	Water Meters	20,051.11	4,205.00	5,000.00	7,515.00	5 000 00
51-00-367000	Water Connections	738 00	300 00	500.00	10,339 48	500.00
51-00-381000	Interest Income	100,500 88	165,409 50	130,000.00	100,641 42	45,000 00
51-00-389000	Miscellaneous Revenues	5,119 25	6,666 03	5,000.00	6,324 98	5,000 00
	Total Revenues	7,209,832 88	7,236,972.17	7,282,500 00	7,474,305 60	7,492,500 00

CITY OF PALOS HEIGHTS

Budget Worksheet - Department
Periods 01/21-12/21

FUND 51 - Water Sewer Fund

		2018 Actual	2019 Actual	2020 Budget	2020 Actual	2021 Budget
	Expenditures					
51-00-421000	Full Time Wages	518,320.77	734,304.86	575,000.00	573,048.49	565,000.00
51-00-421100	Directors Salary	68,703.38	127,550.23	100,000.00	95,108.05	65,000.00
51-00-421200	Secretarial Wages	6,726.83	7,348.53	50,000.00	31,917.04	25,000.00
51-00-422000	Part Time Wages	.00	.00	18,000.00	7,752.25	18,000.00
51-00-423000	Overtime	80,857.98	81,973.42	85,000.00	82,561.66	70,000.00
51-00-451000	Medical Insurance	219,979.00	250,510.00	275,000.00	275,000.00	317,000.00
51-00-461000	Social Security Contribution	40,973.40	45,303.47	51,000.00	47,492.79	51,000.00
51-00-462000	IMRF Contribution	8,929.00	71,962.13	94,000.00	89,028.19	94,000.00
51-00-463000	Medicare Contribution	9,620.42	10,635.74	12,000.00	11,108.97	12,000.00
51-00-529000	Equipment Maintenace	.00	5,127.69	10,000.00	2,064.75	10,000.00
51-00-530000	Equipment Maint Reimb to General Fund	18,000.00	20,000.00	16,000.00	16,000.00	16,000.00
51-00-532000	Engineering/Professional Fees	28,709.72	62,508.34	65,000.00	62,203.49	65,000.00
51-00-535000	Vehicle Maint Reimb to General Fund	25,000.00	28,000.00	25,000.00	25,000.00	22,000.00
51-00-537000	Computer Hardware, Software, & Maintenance	7,510.19	22,246.31	50,000.00	35,654.00	25,000.00
51-00-539000	Legal Services	.00	390.00	3,500.00	.00	2,000.00
51-00-540000	Building Maint Reimb to General Fund	150,000.00	150,000.00	160,000.00	160,000.00	160,000.00
51-00-551000	Postage	15,187.38	12,253.83	20,000.00	15,868.83	20,000.00
51-00-552000	Telephone	60,622.12	49,428.72	50,000.00	31,303.53	30,000.00
51-00-561000	Membership, Dues, Subscriptions	986.00	775.00	1,500.00	435.00	1,500.00
51-00-562000	Travel Expenses	.00	.00	250.00	.00	250.00
51-00-563000	Training	1,355.00	3,275.58	5,000.00	2,009.00	5,000.00
51-00-571000	Utilities	78,198.13	70,145.37	78,000.00	86,983.24	78,000.00
51-00-575000	Purchase of Water	2,976,039.15	2,903,624.20	3,200,000.00	3,044,126.68	3,400,000.00
51-00-578000	Credit Card Fees	12,272.10	13,949.58	12,000.00	17,380.87	16,000.00
51-00-580000	Uniform Allowance	2,752.52	2,203.57	5,000.00	4,880.71	5,000.00
51-00-591000	IRMA Reimbursement to General Fund	86,657.09	86,567.78	101,925.00	101,960.41	101,925.00
51-00-594000	Equipment Rental	8,134.05	10,538.04	12,000.00	10,277.95	12,000.00
51-00-611000	Hydraulic Network	11,274.48	32,257.68	32,000.00	24,952.60	32,000.00
51-00-611100	Water System Maintenance	130,295.58	118,006.45	150,000.00	132,205.52	150,000.00
51-00-611200	Sewer System Maintenance	23,147.81	61,829.78	140,000.00	73,163.90	100,000.00
51-00-611300	Water System Maintenance Restoration	45,323.79	54,034.36	50,000.00	57,847.74	50,000.00
51-00-611400	Water Control System Maintenance	31,527.71	28,050.62	30,000.00	32,374.54	30,000.00
51-00-611500	Sewer Control System Maintenance	24,182.08	10,355.29	30,000.00	20,095.76	30,000.00
51-00-615000	Maintenance Supplies	9,209.09	5,025.94	9,000.00	8,523.03	9,000.00
51-00-651000	Office / Department Supplies	21,613.32	8,610.62	25,000.00	21,939.75	25,000.00
51-00-655000	Gas & Oil Reimbursement to General Fund	60,000.00	62,000.00	58,000.00	58,000.00	56,000.00
51-00-810000	Purchase of Equipment	29,069.73	24,923.24	175,000.00	164,166.00	30,000.00
51-00-813000	Purchase of Meters	46,171.73	10,921.17	60,000.00	41,629.81	60,000.00
51-00-910000	Emergency & Contingencies	.00	.00	361,075.00	.00	300,000.00
51-00-912000	Bad Debt Expense	3,959.99	5,992.99	.00	1,894.51	.00
51-00-999000	Administrative Expense	269,388.00	269,300.00	304,775.00	304,775.00	431,555.00
51-00-999200	Secretarial Comp Reimb to General Fund	146,050.00	147,500.00	157,000.00	157,000.00	161,000.00
51-00-999500	Transfer to Water & Sewer Capital Fund	2,133,402.00	705,833.00	625,475.00	1,949,998.00	841,269.00
51-00-999900	Depreciation Expense	278,386.00	.00	.00	.00	.00
	Total Expenditures	7,686,537.54	6,315,363.33	7,282,500.00	7,877,530.06	7,492,500.00
	Total Fund Revenue Over Expenditures	(476,704.66)	921,608.84	.00	(403,224.46)	.00
	Fund Summary					
	Revenue	7,209,832.88	7,236,972.17	7,282,500.00	7,474,305.60	7,492,500.00
	Expenditures	7,686,537.54	6,315,363.33	7,282,500.00	7,877,530.06	7,492,500.00

CITY OF PALOS HEIGHTS

Budget Worksheet - Department
Periods 01/21-12/21

FUND 51 - Water Sewer Fund

	2018 Actual	2019 Actual	2020 Budget	2020 Actual	2021 Budget
Net Revenue Over Expenditures	(476 704.66)	921,608.84	.00	(403,224.46)	.00

City of Palos Heights
Metra Station Operations Fund Proforma
Fiscal Years 2020 and 2021

11/19/2020

	2020 Budget	2020 Projected	2021 Proposed
Beginning Fund Balance	$99,861	$99,861	$99,861
Revenues:	$50,000	$10,700	$20,000
Expenditures:			
Administration	$0	$0	$0
Public Safety	$10,000	$4,800	$8,000
Buildings and Grounds	$40,000	$5,900	$12,000
Total Expenditures	$50,000	$10,700	$20,000
Revenues over (under) Expenditures	$0	$0	$0
Estimated Ending Fund Balance	$99,861	$99,861	$99,861

CITY OF PALOS HEIGHTS

Budget Worksheet - Department
Periods 01/21-12/21

FUND 52 - Metra Fund

		2018 Actual	2019 Actual	2020 Budget	2020 Actual	2021 Budget
	Metra Revenue					
52-00-377000	Commuter Parking Fees	50,731.32	46,108.09	50,000 00	10,926 85	20,000 00
	Total Revenues DEPARTMENT 00	50,731 32	46,108 09	50,000.00	10 926 85	20,000.00
	Police Department					
52-21-421000	Patrol Salaries	10,000.00	10,000 00	10 000.00	4,856 37	8,000 00
	Total Expenditures Pol ce Department	10,000.00	10,000.00	10,000.00	4,856 37	8,000 00
	Municipal Grounds and Property					
52-44-421000	Public Works Salaries	10,000 00	10,000 00	10,000.00	4,856 37	8,000 00
52-44-667000	Supplies, Equipment & Maintenance	9,155 34	2,913 81	10,000.00	1,096 79	2,000 00
52-44-860000	Capital Improvements Metra	742 50	22,690 00	20,000.00	15 28	2,000 00
	Total Expenditures Municipal Grounds and Property	19,897 84	35,603 81	40,000 00	5,968.44	12,000 00
	Total Fund Revenue Over Expenditures	20,833 48	504 28	.00	102 04	00
	Fund Summary					
	Revenue	50,731 32	46,108 09	50,000 00	10,926 85	20,000 00
	Expenditures	29,897 84	45 603 81	50,000 00	10,824 81	20,000.00
	Net Revenue Over Expenditures	20,833 48	504 28	.00	102 04	00

Palos Heights Public Library

4000 · EXPENSES	
4300 · PERSONNEL SERVICES	
4310 · OPERATIONAL SALARIES	
4311 · Salaried Employees	$625,019.85
4312 · Hourly Employees	$240,746.45
4313 · Additional Compensation	$5,000.00
Total 4310 · OPERATIONAL SALARIES	**$870,766.30**
4330 · EMPLOYEE BENEFITS	
4331 · IMRF Ill. Muni. Ret. Fund (Levied separately)	$79,874.45
4332 · FICA Social Security (Levied separately)	$66,231.12
4333 · Insurance	$93,397.00
4334 · Staff Apparel	$1,500.00
Total 4330 · EMPLOYEE BENEFITS	**$241,002.57**
4350 · STAFF & BOARD PROFESSIONAL EDUCATION	
4351 · Membership Fees	$2,400.00
4352 · Board Development	$800.00
4353 · Administrator	$700.00
4354 · Professional Staff	$7,000.00
4355 · Support Staff	$1,000.00
4356 · Mileage Reimbursement	$1,500.00
Total 4350 · STAFF & BOARD PROFESSIONAL EDUCATION	**$13,400.00**
Total 4300 · PERSONNEL SERVICES	**$1,125,168.87**
4400 · CONTRACTUAL SERVICES	
4401 · PROFESSIONAL SERVICES	
4361 · Audit Fees (levied separately)	$6,450.00
4362 · Legal Fees	$3,000.00
4363 · Consultant Fees	$3,000.00
4364 · Appraisal Fees	$231.00
4365 · Accounting	$3,780.00
Total 4401 · PROFESSIONAL SERVICES	**$16,461.00**
4402 · OUTSIDE SERVICES	
4412 · Payroll Services	$4,000.00
4414 · Alarm	$3,650.00
4416 · Maintenance	$39,000.00
4417 · SWAN/OCLC	$24,464.00
4418 · Technology	$31,540.37
4420 · Credit Card Fees	$0.00
Total 4402 · OUTSIDE SERVICES	**$102,654.37**
4403 · PRINTING	
4421 · Newspaper/Advertising Notices	$250.00
4424 · Newsletter Printing	$15,500.60
Total 4403 · PRINTING	**$15,750.60**
4404 · PROGRAMMING	

Palos Heights Public Library

4451 · Youth & Teen Programming	$10,000.00
4452 · Public Services Programming	$13,000.00
4454 · General Programming	$9,000.00
Total 4404 · PROGRAMMING	**$32,000.00**
4405 · PUBLIC RELATIONS	
4461 · Public Relations	$3,500.00
Total 4405 · PUBLIC RELATIONS	**$3,500.00**
Total 4400 · CONTRACTUAL SERVICES	**$170,365.97**
4406 · BUILDING MAINTENANCE	
4407 · REPAIRS & MAINTENANCE	
4431 · Pest Control	$756.00
4432 · Heating/Cooling Service	$14,000.00
4434 · Building Repairs	$11,000.00
4436 · Lawn Maintenance	$10,000.00
4437 · Snow Removal	$5,824.00
Total 4407 · REPAIRS & MAINTENANCE	**$41,580.00**
4408 · EQUIPMENT MAINTENANCE	
4531 · Copier	$7,578.48
4533 · Other Equipment	$224.70
Total 4408 · EQUIPMENT MAINTENANCE	**$7,803.18**
Total 4406 · BUILDING MAINTENANCE	**$49,383.18**
4440 · INSURANCE	
4441 · Bldg & Contents	$18,225.00
4443 · Worker's Comp (levied separately)	$2,200.00
Total 4440 · INSURANCE	**$20,425.00**
4470 · UTILITIES	
4471 · Electricity	$0.00
4472 · Water	$2,200.00
4473 · Gas	$1,900.00
4474 · Telephone/FAX	$1,890.00
4475 · INTERNET	$5,500.00
Total 4470 · UTILITIES	**$11,490.00**
4500 · SUPPLIES	
4501 · OFFICE SUPPLIES	
4511 · Public Services - Supplies	$1,000.00
4512 · Youth & Teen - Supplies	$1,500.00
4514 · Business Office - Supplies	$3,200.00

Palos Heights Public Library

4515 · Technical Services - Supplies	$6,000.00
4516 · Circulation - Supplies	$3,050.00
4518 · Local History - Supplies	$1,000.00
4519 · Hospitality - Supplies	$1,200.00
Total 4501 · OFFICE SUPPLIES	**$16,950.00**
4502 · MAINTENANCE/CLEANING SUPPLIES	
4541 · Maintenance/Cleaning Supplies	$4,450.00
Total 4502 · MAINTENANCE/CLEANING SUPPLIES	**$4,450.00**
4503 · MAILING EXPENSES & FEES	
4551 · Postage & Handling	$800.00
4552 · Shipping	$0.00
4553 · Bulk Fees & Permits	$3,240.00
Total 4503 · MAILING EXPENSES & FEES	**$4,040.00**
Total 4500 · SUPPLIES	**$25,440.00**
4600 · CAPITAL EXPENSES	
4601 · FURNITURE & EQUIPMENT	
4611 · Furniture	$1,000.00
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 · Capital Landscape/Hardscape	$2,500.00
Total 4602 · BUILDING/FACILITY IMPROVEMENTS	**$4,500.00**
4603 · Special Reserves/Contingency	
4631 · Special Reserves Replenishment	$100,000.00
4603 · Special Reserves/Contingency	**$100,000.00**
Total 4600 · CAPITAL EXPENSES	**$107,500.00**
4700 · MEDIA/LIBRARYMATERIALS	
4710a · Databases (adult)	$30,000.00
4710b · Databases (youth)	$6,000.00
4711 · Periodicals	$14,500.00
4712 · Continuations	$600.00
4714 · Large Print Books	$5,500.00
4715 · Books - Adult	$32,300.00
4716 · Books - Youth	$33,000.00
4717 · Videos - Adult	$5,500.00
4718 · Videos - Youth	$2,800.00
4719 · Audiobooks/Playaways - Adult	$2,000.00
4720 · Audiobooks/Playaways - Youth	$3,250.00

Palos Heights Public Library

4721 · Software	$10,000.00
4722 · Realia	$500.00
4723A · Video Games - Adult	$0.00
4723B · Video Games - Youth	$800.00
4724 · Music	$200.00
4725A · E-Books - Adult	$10,000.00
* 4725B · E-Audiobooks - Adult	$12,000.00
* 4726 · E-Books - Youth	$3,500.00
4727 · Downloadable Music	$7,770.00
Total 4700 · MEDIA/LIBRARY MATERIALS	**$180,220.00**
4900A · MISC. REIMB. (NOT LEVIED FOR)	
4900 · Reimbursement - Miscellaneous	$1,200.00
4902 · Grants	$18,459.63
4904 · Reimbursement Friends Book Sale	$11,000.00
4906a · Reimbursements - Restricted Gifts/Donation	$1,000.00
4906b · Reimbursements - Fundraising Expenses	$2,500.00
Total 4900A · MISC. REIMB. (NOT LEVIED FOR)	**$34,159.63**
7000 · SPECIAL RESERVES PROJECTS	
7001 · Special Reserves Projects	$58,222.00
Total 7000 · SPECIAL RESERVES PROJECTS	**$58,222.00**
Total 4000 · EXPENSES	**$1,782,374.65**
3000 · RECEIPTS	
3100 · REAL ESTATE TAXES	
3101 · Tax Levies- Prior Years	$1,200.00
* *3103 · Tax Levies-Current FY**	$1,695,565.02
Corporate Fund Levy	$1,540,809.45
IMRF Fund Levy	$79,874.45
Social Security Levy	$66,231.12
Audit Fund Levy	$6,450.00
Worker's Comp Levy	$2,200.00
3105 · Tax Levies-Last Yr	$14,000.00
3261 · Corporate Replacement Tax	$8,350.00
Total 3100 · REAL ESTATE TAXES	**$1,719,115.02**
3200 · MISCELLANEOUS RECEIPTS	
3201 · FRONT DESK	
3210 · LOST/DAMAGED/OVERDUE FEES	$5,150.00
3220 · BORROWERS CARDS	$1,500.00
3250 · MISCELLANEOUS FRONT DESK	$4,200.00
Total 3201 · Front Desk	**$10,850.00**
3202 · MISCELLANEOUS - REIMBURSEMENTS	
3231 · Friends Book Sales	$11,000.00
3251 · Miscellaneous	$1,200.00
3260a · Restricted Gifts/Donations	$1,000.00

Palos Heights Public Library

3260b · Annual Fundraising	$10,000.00
3260c · Planned Giving	$0.00
Total 3202 · MISCELLANEOUS - REIMBURSEMENTS	**$23,200.00**
3240 · COPIER	
	$5,600.00
3240 · COPIER	**$5,600.00**
3270 · Grants	
	$18,459.63
3270 · Grants	**$18,459.63**
Total 3200 · MISCELLANEOUS RECEIPTS	**$58,109.63**
3300 · INTEREST EARNED	
3382 · Prior Years Taxes	$110.00
3384 · Money Market FMB General Fund	$5,000.00
3387 · Money Market IPTIP	$35.00
3388 · Checking Account	$5.00
Total 3300 · INTEREST EARNED	**$5,150.00**
Total 3000 · RECEIPTS	**$1,782,374.65**

APPENDIXES

Ordinance No. O-20-20
AN ORDINANCE PROVIDING FOR THE
TAX LEVY FOR THE CITY OF PALOS HEIGHTS
FOR THE PERIOD BEGINNING JANUARY 1, 2020
AND ENDING DECEMBER 31, 2020

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, 2020 and ending December 31, 2020, 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 5th day of February, 2020, and duly published according to law on the 17th day of January, 2020.

Section 1:

That the sum of **$2209,375** 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 **$375,000** 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 **$385,000** 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 **$2,296,846** 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 **$202,000** 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 **$464,788** 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 **$8,308,009**

That the sum of **$1,514,989** 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 **$87,862** 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 purposed 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 **$72,854** 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 **$7,095** 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 **$2,420** 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 **$1,685,220**

Grand Total for City and Library is **$9,993,229.**

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 1st DAY OF DECEMBER, 2020.

VOTE: 8

AYES: 8 BASSO, KEY, BYLUT, CLIFFORD, MCGROGAN, LEWANDOWSKI, KRAMARSKI, MCGOVERN

NAYES: 0

ABSENT: 0

Approved by me this 1st day of December, 2020

Mayor

ATTEST:

Thomas Kontar - by Margaret Berg
Deputy City Clerk

City Clerk

CITY OF PALOS HEIGHTS CORPORATE SEAL 1959 ILLINOIS

		Total Appropriation	Receipts From Sources Other Than Tax Levy	To Be Raised By Tax Levy
Section 2:				
General Government				
01-11-421000	Salaries	$266,700	$0	$266,700
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	$166,551	$0	$166,551
01-11-421600	Finance Director Salary	$90,863	$0	$90,863
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	$75,113	$0	$75,113
01-11-422000	Salaries - Part Time	$63,000	$0	$63,000
01-11-451000	Medical Insurance	$1,601,250	$277,187	$1,324,063
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	Brent Lewandowski 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	$1,575	$1,575	$0
01-11-531000	Public Accounting Service	$42,000	$42,000	$0
01-11-537000	Computer Programming	$26,250	$26,250	$0
01-11-538000	Consulting/Professional Fees	$26,250	$26,250	$0
01-11-549300	Health Inspections	$13,650	$13,650	$0
01-11-551000	Postage	$2,625	$2,625	$0
01-11-552000	Telephone	$21,000	$21,000	$0
01-11-554000	Printing, Publishing, Legal Notices	$4,200	$4,200	$0
01-11-558000	Web Site Expenses	$8,400	$8,400	$0
01-11-561000	Membership, Dues, Subscriptions	$10,500	$10,500	$0
01-11-563000	Training	$2,100	$2,100	$0
01-11-578000	Credit Card Fees	$5,775	$5,775	$0
01-11-591000	Intergovernmental Risk Management Agency - Insurar	$199,212	$199,212	$0
01-11-592000	Deductible/Insurance	$21,000	$21,000	$0
01-11-594000	Rental Of Equipment	$5,250	$5,250	$0
01-11-651000	Office/Departmental Supplies	$17,850	$17,850	$0
01-11-674000	Codifications	$3,885	$3,885	$0
01-11-710000	Public Relations/Special Events	$21,000	$21,000	$0
01-11-711000	Pace Senior Bus Service	$32,550	$32,550	$0
01-11-713000	Business Economic Dev. Advisory Committee	$15,750	$15,750	$0
01-11-714000	Façade Program	$31,500	$31,500	$0
01-11-715000	Veteran's Commission	$1,050	$1,050	$0
01-11-825000	Art Commisssion Expenses	$10,500	$10,500	$0
01-11-910000	Reserve for Emergency	$100,000	$100,000	$0
01-11-925000	Miscellaneous Expense	$100,000	$100,000	$0
01-11-991400	Interfund Transfer - Incremental Sales Tax	$45,000	$45,000	$0
01-11-993400	Interfund Transfer Capital Projects	$114,944	$114,944	$0
01-11-995600	Interfund Transfer Lake Katherine	$211,353	$211,353	$0
Total General Government		**$3,463,961**	**$1,469,166**	**$1,994,795**
Building Department				
01-15-421100	Building Commissioner Salary	$113,780	$0	$113,780
01-15-421300	Secretarial Wages	$57,750	$0	$57,750
01-15-421400	Part Time Inspectors	$16,800	$0	$16,800
01-15-421700	Salaries - Part Time	$26,250	$0	$26,250
01-15-530100	Vehicle Maintenance	$105	$105	$0
01-15-549000	Professional Services	$5,250	$5,250	$0
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	$840	$840	$0
01-15-563000	Training	$3,150	$3,150	$0
01-15-651000	Office/Department Supplies	$4,305	$4,305	$0
01-15-658000	Operating Supplies	$4,200	$4,200	$0
01-15-810000	Equipment Purchase & Maintenance	$10,500	$10,500	$0
Total Building Department		**$252,380**	**$37,800**	**$214,580**

		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	$2,677,500	$1,177,500	$1,500,000
01-21-421100	Administrative Salaries	$441,000	$441,000	$0
01-21-421400	Part Time Officer Wages	$22,054	$22,054	$0
01-21-421500	Clerical Staff Wages	$199,500	$199,500	$0
01-21-421600	Non-Swarm Wages	$115,500	$115,500	$0
01-21-422000	Specialty Pay/OIC Stipend	$26,250	$26,250	$0
01-21-423000	Overtime	$162,750	$162,750	$0
01-21-423100	IDOT Traffic Enforcement Program	$37,312	$37,312	$0
01-21-423200	Overtime - Drug	$51,870	$51,870	$0
01-21-451100	Post Employment Health Benefit	$86,730	$86,730	$0
01-21-530000	Equipment Maintenance	$25,725	$25,725	$0
01-21-537000	Computer Hardware, Software & Maintenance	$78,750	$78,750	$0
01-21-540000	Building Maintenance	$65,100	$65,100	$0
01-21-540200	Janitorial Services	$24,885	$24,885	$0
01-21-551000	Postage/Shipping	$2,100	$2,100	$0
01-21-552000	Telephone	$26,250	$26,250	$0
01-21-556000	Dispatching Services	$369,792	$369,792	$0
01-21-561000	Membership, Dues, Subscriptions	$2,100	$2,100	$0
01-21-563000	Training	$31,500	$31,500	$0
01-21-564000	Tuition Reimbursement	$12,810	$12,810	$0
01-21-571300	Utilities-Gas	$8,400	$8,400	$0
01-21-580000	Uniform Allowance	$36,750	$36,750	$0
01-21-651000	Office / Department Supplies	$21,000	$21,000	$0
01-21-653000	Operational Services	$19,425	$19,425	$0
01-21-653100	Crime Lab	$20,904	$20,904	$0
01-21-660000	MSI Collection Expense	$13,650	$13,650	$0
01-21-717000	Classic Car Event	$9,345	$9,345	$0
01-21-718000	4th of July	$17,850	$17,850	$0
01-21-810000	Purchase of Equipment	$31,500	$31,500	$0
01-21-953000	Transfer to Police Pension Fund	$0	$0	$0
Total Police Department		$4,638,302	$3,138,302	$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	$525	$525	$0
01-25-568000	Employment & Promotion	$8,400	$8,400	$0
Total Police & Fire Commission		$14,700	$14,700	$0
Roads & Construction				
01-41-421000	Full Time Wages	$294,000	$294,000	$0
01-41-421100	Director's Salary	$97,918	$97,918	$0
01-41-421200	Secretarial Wages	$24,150	$24,150	$0
01-41-421400	Snow Plowing Wages	$12,600	$12,600	$0
01-41-423000	Overtime	$7,350	$7,350	$0
01-41-423400	Snow Plowing Overtime	$32,550	$32,550	$0
01-41-532000	Engineering / Professional Fees	$31,500	$31,500	$0
01-41-541000	Street Maintenance/Repairs/Signs	$84,000	$84,000	$0
01-41-541100	Drainage Maintenance	$26,250	$26,250	$0
01-41-541200	Restoration	$21,000	$21,000	$0
01-41-554000	Legal Notices	$1,050	$1,050	$0
01-41-561000	Membership, Dues, Subscriptions	$525	$525	$0
01-41-562000	Travel Expenses	$105	$105	$0
01-41-563000	Training	$1,050	$1,050	$0
01-41-571000	Utilities	$36,750	$36,750	$0
01-41-580000	Uniform Allowance	$2,625	$2,625	$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	$2,100	$2,100	$0
01-41-810000	Purchase of Equipment	$8,400	$8,400	$0
01-41-812000	Sidewalks	$15,750	$15,750	$0
Total Roads & Construction		$710,698	$710,698	$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	$315,000	$315,000	$0
01-44-421200	Custodial Wages	$8,400	$8,400	$0
01-44-421300	Seasonal Wages	$57,750	$57,750	$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	$68,250	$68,250	$0
01-44-540600	Lake Katherine Maintenance	$26,250	$26,250	$0
01-44-543100	Bike Path	$2,100	$2,100	$0
01-44-543200	Purchase/Plant Trees	$15,750	$15,750	$0
01-44-543400	Ballfield Light Maintenance	$1,575	$1,575	$0
01-44-543500	Removal / Trim Trees	$52,500	$52,500	$0
01-44-543600	Chip Disposal	$10,500	$10,500	$0
01-44-544000	Heating & Cooling System Maintenance	$18,900	$18,900	$0
01-44-544400	Public Works Garage Maintenance	$26,250	$26,250	$0
01-44-544500	Parks & Rec Building Maintenance	$23,100	$23,100	$0
01-44-545000	Warning Sirens	$5,250	$5,250	$0
01-44-546000	Harlem Berms Maintenance	$15,750	$15,750	$0
01-44-546100	Harlem Avenue Maintenance	$36,750	$36,750	$0
01-44-554000	Legal Notices	$525	$525	$0
01-44-561000	Membership, Dues, Subscriptions	$315	$315	$0
01-44-562000	Travel Expenses	$105	$105	$0
01-44-563000	Training	$1,050	$1,050	$0
01-44-580000	Uniform Allowance	$3,150	$3,150	$0
01-44-594000	Equipment Rental	$1,050	$1,050	$0
01-44-651000	Office / Department Supplies	$10,500	$10,500	$0
01-44-662000	Custodian Supplies	$5,250	$5,250	$0
01-44-663000	Landscape Supplies	$24,150	$24,150	$0
01-44-717000	Classic Car Event	$3,675	$3,675	$0
01-44-718000	4th of July	$14,700	$14,700	$0
01-44-810000	Purchase of Equipment	$21,000	$21,000	$0
Total Municipal Grounds & Property		**$803,145**	**$803,145**	**$0**
Motor Vehicle Maintenance				
01-45-421000	Employee Full-Time Wages	$157,500	$157,500	$0
01-45-423000	Employee Overtime Wages	$6,825	$6,825	$0
01-45-529100	Police Equipment Maintenance	$2,625	$2,625	$0
01-45-529300	Buildings & Grounds Equipment Maintenance	$15,750	$15,750	$0
01-45-529400	Roads Equipment Maintenance	$9,450	$9,450	$0
01-45-529600	Lake Katherine Equipment Maintenance	$3,150	$3,150	$0
01-45-529800	Water & Sewer Equipment Maintenance	$16,800	$16,800	$0
01-45-529900	MVM Equipment Maintenance	$2,625	$2,625	$0
01-45-534000	Snow Plow Equipment Maintenance	$9,450	$9,450	$0
01-45-535100	Police Vehicle Maintenance	$23,100	$23,100	$0
01-45-535200	Building Department Vehicle Maintenance	$1,575	$1,575	$0
01-45-535300	Buildings & Grounds Vehicle Maintenance	$3,675	$3,675	$0
01-45-535400	Roads Vehicle Maintenance	$13,650	$13,650	$0
01-45-535500	Recreation Vehicle Maintenance	$3,150	$3,150	$0
01-45-535600	Lake Katherine Vehicle Maintenance	$1,575	$1,575	$0
01-45-535800	Water & Sewer Vehicle Maintenance	$26,250	$26,250	$0
01-45-535900	MVM Vehicle Maintenance	$1,050	$1,050	$0
01-45-537000	Computer Hardware, Software, & Maintenance	$5,250	$5,250	$0
01-45-561000	Membership, Dues, Subscriptions	$210	$210	$0
01-45-563000	Training	$4,200	$4,200	$0
01-45-580000	Uniform Allowance	$7,140	$7,140	$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	$152,250	$152,250	$0
01-45-810000	Purchase Of Equipmnt	$47,250	$47,250	$0
Total Motor Vehicle Maintenance		**$526,050**	**$526,050**	**$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	$104,906	$0	$104,906
01-51-421200	Assistant Parks & Recreation Director Salary	$60,048	$0	$60,048
01-51-421300	Office Manager Salary	$39,900	$0	$39,900
01-51-421400	Youth Supervisor's Salary	$44,762	$0	$44,762
01-51-421500	Front Desk Wages	$86,100	$0	$86,100
01-51-421600	Building Attendant Salary	$21,000	$0	$21,000
01-51-421700	Recreation Program Supervisor Salary	$44,762	$0	$44,762
01-51-421800	Full Time Custodial Wages	$55,650	$0	$55,650
01-51-421900	Recreation Asst / Intern Wages	$16,800	$0	$16,800
01-51-422100	Adult Program Staff Wages	$13,650	$0	$13,650
01-51-422200	Camp Staff Wages	$120,750	$0	$120,750
01-51-422300	Early Childhood Staff Wages	$12,600	$0	$12,600
01-51-422400	Group Fitness Staff Wages	$47,775	$0	$47,775
01-51-422500	Preschool Staff Wages	$36,750	$0	$36,750
01-51-422600	Special Event Staff Wages	$3,675	$0	$3,675
01-51-422700	Teen Program Staff Wages	$1,050	$0	$1,050
01-51-422800	Youth Program Staff Wages	$68,250	$0	$68,250
01-51-422900	Youth Athletic Staff Wages	$26,250	$0	$26,250
01-51-423000	Birthday Party Staff Wages	$2,625	$0	$2,625
01-51-423100	Fitness Center Attendant Wages	$56,700	$0	$56,700
01-51-423200	Facilities Manager Wages	$47,448	$36,451	$10,997
01-51-423300	Part Time Custodian Wages	$65,100	$65,100	$0
01-51-423400	Full Time Facility Tech Wages	$65,625	$65,625	$0
01-51-423500	Personal Trainer Wages	$18,900	$18,900	$0
01-51-423600	Childcare Wages	$14,700	$14,700	$0
01-51-423700	Open Gym Staff Wages	$9,450	$9,450	$0
01-51-537000	Computer Hardware, Software, & Maintenance	$15,750	$15,750	$0
01-51-540000	Recreation Building Expense	$26,250	$26,250	$0
01-51-540100	Contractual Services Building	$23,100	$23,100	$0
01-51-540200	Contractual Services Fitness	$5,250	$5,250	$0
01-51-549000	Professional Services	$15,750	$15,750	$0
01-51-551000	Postage	$8,400	$8,400	$0
01-51-552000	Telephone	$19,425	$19,425	$0
01-51-557000	Publicity & Advertising	$31,500	$31,500	$0
01-51-559000	Software Licensing	$11,550	$11,550	$0
01-51-561000	Membership, Dues and Subscription	$6,300	$6,300	$0
01-51-563000	Training	$12,600	$12,600	$0
01-51-567000	Employee Background Checks	$3,675	$3,675	$0
01-51-571000	Utilities-Gas	$15,750	$15,750	$0
01-51-578000	Credit Card Fees	$21,000	$21,000	$0
01-51-594000	Contractual Services	$26,250	$26,250	$0
01-51-594100	Fitness Equipment Lease	$43,575	$43,575	$0
01-51-651000	Office / Department Supplies	$7,875	$7,875	$0
01-51-662000	Custodial Supplies	$12,600	$12,600	$0
01-51-681100	Adult Program Supplies	$11,550	$11,550	$0
01-51-681200	Camp Supplies	$31,500	$31,500	$0
01-51-681300	Early Childhood Program Supplies	$5,775	$5,775	$0
01-51-681400	Fitness Program Supplies	$1,575	$1,575	$0
01-51-681500	Preschool Supplies	$6,300	$6,300	$0
01-51-681600	Special Event Supplies	$32,550	$32,550	$0
01-51-681700	Teen Program Supplies	$1,050	$1,050	$0
01-51-681800	Youth Program Supplies	$26,250	$26,250	$0
01-51-681900	Youth Athletic Supplies	$24,150	$24,150	$0
01-51-682000	Birthday Party Supplies	$3,150	$3,150	$0
01-51-683000	Vending Supplies	$10,500	$10,500	$0
01-51-684000	Childcare Supplies	$1,575	$1,575	$0
01-51-685000	Farmers Market Exepnses	$7,350	$7,350	$0
01-51-701000	Senior Citizens Programs	$5,775	$5,775	$0
01-51-718000	4th of July	$43,050	$43,050	$0
01-51-811000	Vehicle	$525	$525	$0
01-51-812000	Fitness Center Equipment Purchase	$7,350	$7,350	$0
01-51-826000	Park Development Program	$26,250	$26,250	$0
Total Recreation Department		**$1,638,051**	**$763,051**	**$875,000**
LK - Operational Expenses - Conference Center				
01-54-421100	Clubhouse Building Supervisor Wages	$23,100	$23,100	$0
01-54-421200	Custodial Wages	$14,700	$14,700	$0
01-54-530000	Maintenance Contracts	$5,775	$5,775	$0
01-54-540000	Clubhouse Maintenance	$4,725	$4,725	$0
01-54-551000	Postage	$1,575	$1,575	$0
01-54-552000	Telephone	$2,625	$2,625	$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		**$82,950**	**$82,950**	**$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	$84,000	$84,000	$0
01-56-421200	LK Business Coordinator Salary	$54,477	$54,477	$0
01-56-421300	LK Program Coordinator Salary	$45,150	$45,150	$0
01-56-421500	Part Time Seasonal Wages	$84,000	$84,000	$0
01-56-421600	Naturalist Salary	$52,994	$52,994	$0
01-56-529000	Other Maintenance	$1,575	$1,575	$0
01-56-530000	Maintenance Contracts	$17,850	$17,850	$0
01-56-540000	Building Maintenance	$3,150	$3,150	$0
01-56-540100	Nature Center Maintenance	$4,200	$4,200	$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		**$360,521**	**$360,521**	**$0**
Swimming Pool				
01-58-421000	Aquatic Coordinator Salary	$13,125	$13,125	$0
01-58-421100	Assistant Manager's Salary	$17,850	$17,850	$0
01-58-421200	Cashiers / Attendants / Concession Wages	$37,800	$37,800	$0
01-58-421400	Life Guards / Crew Leader Wages	$66,150	$66,150	$0
01-58-421500	Swim Instructor Wages	$13,650	$13,650	$0
01-58-421600	Maintenance Staff Wages	$3,675	$3,675	$0
01-58-421700	Public Works Wages	$2,100	$2,100	$0
01-58-461000	Social Security Contribution	$9,660	$9,660	$0
01-58-462000	IMRF Contribution	$1,785	$1,785	$0
01-58-463000	Medicare	$2,310	$2,310	$0
01-58-543000	Pool Property Maintenance	$6,300	$6,300	$0
01-58-552000	Telephone	$525	$525	$0
01-58-557000	Publicity & Advertising	$3,150	$3,150	$0
01-58-571000	Utilities - Gas	$6,825	$6,825	$0
01-58-571100	Utilities - Electric	$9,975	$9,975	$0
01-58-571200	Water Usage	$5,250	$5,250	$0
01-58-580000	Uniform Allowance	$2,625	$2,625	$0
01-58-651000	Office / Department Supplies	$1,050	$1,050	$0
01-58-664000	Sundries	$525	$525	$0
01-58-665000	Sanitation Supplies	$525	$525	$0
01-58-667000	Public Works Supplies	$1,050	$1,050	$0
01-58-668000	Chemical Supplies	$16,800	$16,800	$0
01-58-669000	Concession Supplies	$27,300	$27,300	$0
01-58-710000	Special Events	$788	$788	$0
01-58-712000	Aquatic Safety	$4,200	$4,200	$0
01-58-810000	Purchase of Equipment	$2,625	$2,625	$0
01-58-861000	Capital Improvements	$26,250	$26,250	$0
Total Swimming Pool		**$283,868**	**$283,868**	**$0**
TOTAL GENERAL FUND		**$12,841,826**	**$8,257,451**	**$4,584,375**
Beautification Fund Expenses				
02-01-700000	Marketing	$2,100	$2,100	$0
02-01-700400	Equipment Rental	$2,100	$2,100	$0
02-01-700600	Shirt Expense	$3,150	$3,150	$0
02-01-700800	Miscellaneous Expenses	$1,470	$1,470	$0
02-01-700900	Prize Money	$5,250	$5,250	$0
02-01-990200	Transfer to Keep Palos Heights Beautiful	$0	$0	$0
02-01-900300	Charitable Contributions	$630	$630	$0
02-02-700000	Plants, Soil & Supplies	$3,334	$3,334	$0
02-02-700300	Signage	$179	$179	$0
02-02-700400	Miscellaneous Expenses	$210	$210	$0
02-02-700500	Planting Day Expenses	$74	$74	$0
02-03-700000	Recognition Night	$541	$541	$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
Total Beautification Fund Expenses		**$46,863**	**$46,863**	**$0**

		Total Appropriation	Receipts From Sources Other Than Tax Levy	To Be Raised By Tax Levy
Channel 4 PEG Fund Expenses				
03-00-652000	Channel 4 Supplies & Equipment	$28,350	$28,350	$0
Total Channel 4 PEG Fund Expenses		**$28,350**	**$28,350**	**$0**
Gateway TIF General Project Expenses				
11-00-421000	City Staff Professional Services	$5,250	$5,250	$0
11-00-539000	Legal Services	$10,500	$10,500	$0
11-00-549000	Professional Services	$57,750	$57,750	$0
11-00-551000	Postage	$525	$525	$0
11-00-554000	Printing, Publishing, Legal Notices	$525	$525	$0
Total Gateway TIF General Project Expenses		**$74,550**	**$74,550**	**$0**
Cal-Sag Bike Trail				
12-00-863000	Bike Trail Maintenance	$10,500	$10,500	$0
Total Cal-Sag Bike Trail		**$10,500**	**$10,500**	**$0**
127th & Harlem TIF				
13-00-421000	City Staff Professional Services	$5,250	$5,250	$0
13-00-539000	Legal Services	$36,750	$36,750	$0
13-00-549000	Professional Services	$7,875	$7,875	$0
13-00-551000	Printing, Publishing, Legal Notices	$210	$210	$0
13-00-810000	Jewel Note Payment	$299,250	$299,250	$0
Total 127th & Harlem TIF Expenses		**$349,335**	**$349,335**	**$0**
Business District Fund				
14-01-421000	City Staff Professional Services	$2,625	$2,625	$0
14-01-539000	Legal Services-Business District	$1,575	$1,575	$0
14-01-549000	Professional Services-Business District	$1,050	$1,050	$0
14-01-810000	Jewel Note Payment-Business District	$99,750	$99,750	$0
14-02-421000	City Staff Professional Services	$2,625	$2,625	$0
14-02-539000	Legal Services-Incremental Sales Tax	$1,575	$1,575	$0
14-02-549000	Professional Services-Incremental Sales Tax	$1,050	$1,050	$0
14-02-810000	Jewel Note Payment-Incremental Sales Tax	$52,500	$52,500	$0
Total Business District Fund Expenses		**$162,750**	**$162,750**	**$0**
Motor Fuel Tax				
15-00-617000	Salt Deliveries	$63,000	$63,000	$0
15-00-860000	Capital Outlay	$456,750	$456,750	$0
Total Motor Fuel Fund		**$519,750**	**$519,750**	**$0**
Illinois Municipal Retirement Fund & Social Security				
16-00-461000	Social Security Contribution-City	$268,750	$0	$268,750
16-00-462000	IMRF Retirement Contribution-City	$381,250	$6,250	$375,000
16-00-463000	Medicare Contribution-City	$116,250	$0	$116,250
Total Illinois Municipal Retirement Fund & Social Security		**$766,250**	**$6,250**	**$760,000**
Special Recreation Fund				
25-00-549000	Professional Services	$1,575	$0	$1,575
25-00-800000	Inclusion Cost	$0	$0	$0
25-00-803000	Park / Playground Accessability	$0	$0	$0
25-00-804000	Accessibility Projects	$187,950	$0	$187,950
25-00-992000	SWSRA Payments	$94,631	$82,156	$12,475
Total Special Recreation Fund		**$284,156**	**$82,156**	**$202,000**
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	$73,290	$73,290	$0
29-72-585000	Law Enforcement Equipment	$10,500	$10,500	$0
Total Drug Asset Forfeiture - Treasury		**$83,790**	**$83,790**	**$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	$42,000	$42,000	$0
32-00-598000	Vehicle License Collection Costs	$15,750	$15,750	$0
32-00-860000	Capital Outlay - Roads	$194,775	$194,775	$0
Total Vehicle License Fund		**$252,525**	**$252,525**	**$0**

		Total Appropriation	Receipts From Sources Other Than Tax Levy	To Be Raised By Tax Levy
Capital Projects				
34-00-532000	Engineering Fees	$325,500	$325,500	$0
34-00-867000	City Hall Improvements	$157,500	$157,500	$0
34-00-868000	Recreation Improvements / Land Acquisition	$472,500	$472,500	$0
34-00-868100	Pool Improvements	$52,500	$52,500	$0
34-00-869000	Sidewalks	$21,000	$21,000	$0
34-00-869300	Bike Path	$10,500	$10,500	$0
34-00-871000	Lake Katherine Capital Improvements	$15,750	$15,750	$0
34-00-874000	Parking Lot	$10,500	$10,500	$0
34-00-875000	Capital Equipment / Vehicles	$84,000	$84,000	$0
34-00-876000	Ridgeland Ave Improvements	$525,000	$525,000	$0
34-00-877000	Capital Projects - Technology	$105,000	$105,000	$0
Total Capital Projects Fun		**$1,779,750**	**$1,779,750**	**$0**
Water and Sewer Capital Improvements Fund				
50-00-532000	Engineering Fees	$288,750	$288,750	$0
50-00-810000	Water & Sewer Equipment	$446,250	$446,250	$0
50-00-862000	Water Capital Improvements	$1,470,000	$1,470,000	$0
50-00-864000	Sewer Capital Improvements	$1,260,000	$1,260,000	$0
Total Water and Sewer Capital Improvements Fund		**$3,465,000**	**$3,465,000**	**$0**
Water and Sewer Fund				
51-00-421000	Full Time Wages	$603,750	$603,750	$0
51-00-421100	Director's Salary	$105,000	$105,000	$0
51-00-421200	Secretarial Wages	$52,500	$52,500	$0
51-00-422000	Part Time Wages	$18,900	$18,900	$0
51-00-423000	Overtime	$89,250	$89,250	$0
51-00-451000	Medical Insurance	$288,750	$288,750	$0
51-00-461000	Social Security Contribution	$53,550	$53,550	$0
51-00-462000	IMRF Contribution	$98,700	$98,700	$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	$16,800	$16,800	$0
51-00-532000	Engineering Fees	$68,250	$68,250	$0
51-00-535000	Vehicle Maintenance Reimbursement to General Fund	$26,250	$26,250	$0
51-00-537000	Computer Hardware, Software, Maintenance	$52,500	$52,500	$0
51-00-539000	Legal Services	$3,675	$3,675	$0
51-00-540000	Building Maintenance Reimbursement to General Fun	$168,000	$168,000	$0
51-00-551000	Postage	$21,000	$21,000	$0
51-00-552000	Telephone	$52,500	$52,500	$0
51-00-561000	Membership, Dues, Subscriptions	$1,575	$1,575	$0
51-00-562000	Travel Expenses	$263	$263	$0
51-00-563000	Training	$5,250	$5,250	$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	$3,360,000	$3,360,000	$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	$107,021	$107,021	$0
51-00-594000	Equipment Rental	$12,600	$12,600	$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	$52,500	$52,500	$0
51-00-611400	Water Control System Maintenance	$31,500	$31,500	$0
51-00-611500	Sewer Control System Maintenance	$31,500	$31,500	$0
51-00-615000	Maintenace Supplies	$9,450	$9,450	$0
51-00-651000	Office / Department Supplies	$26,250	$26,250	$0
51-00-655000	Gas & Oil	$60,900	$60,900	$0
51-00-810000	Purchase of Equipment	$183,750	$183,750	$0
51-00-813000	Purchase Of Meters	$63,000	$63,000	$0
51-00-910000	Emergency / Contingency	$361,075	$361,075	$0
51-00-999000	Administrative Expense Reimbursement to General Fu	$320,014	$320,014	$0
51-00-999200	Clerical Support	$164,850	$164,850	$0
51-00-999500	Transfer to Water & Sewer Capital Fund	$625,475	$625,475	$0
Total Water and Sewer Fund		**$7,597,298**	**$7,597,298**	**$0**
Metra Station Operations Fund				
52-21-421000	Patrol Salaries	$10,500	$10,500	$0
52-44-421000	PW Bldg & Grounds Salaries	$10,500	$10,500	$0
52-44-667000	Supplies and Equipment	$10,500	$10,500	$0
52-44-860000	Capital Improvements Metra	$21,000	$21,000	$0
Total Metra Station Operations Fund		**$52,500**	**$52,500**	**$0**
Police Pension				
	Police Pension	$2,296,846	$0	$2,296,846
Total Police Pension		**$2,296,846**	**$0**	**$2,296,846**
Debt Service				
	Bonds & Interest	$464,788	$0	$464,788
Total Police Pension		**$464,788**	**$0**	**$464,788**
GRAND TOTAL MUNICIPALITY		**$31,159,252**	**$22,851,243**	**$8,308,009**
Library				
	Personnel	$1,013,606	$185,264	$828,342
	Employee Benefits	$91,679	$1,405	$90,274
	Staff/Board Development	$17,100	$4,353	$12,747
	Contractual Services	$222,892	$66,962	$155,930
	Maintenance	$61,170	$14,193	$46,977
	Insurance	$16,500	$0	$16,500
	Utilities	$19,950	$9,020	$10,930
	Supplies	$29,460	$5,259	$24,201
	Capital Services	$162,000	$59,737	$102,263
	Media	$217,860	$46,420	$171,440
	Special Reserve Projects	$750,000	$694,615	$55,385
	Contingency	$97,182	$97,182	$0
	Illinois Municipal Retirement Fund	$93,370	$5,508	$87,862
	Social Security Contribution	$77,082	$4,228	$72,854
	Audit	$9,600	$2,505	$7,095
	Public Liability Insurance	$3,600	$3,600	$0
	Unemployment Compensation	$3,000	$3,000	$0
	Workers' Compensation	$2,640	$220	$2,420
	Debt Service		$0	$0
Total Library		**$2,888,691**	**$1,203,471**	**$1,685,220**
TOTAL AMOUNT TO BE RAISED BY TAXATION		**$34,047,943**	**$24,054,714**	**$9,993,229**

ORDINANCE NO. O-01-21

AN ORDINANCE PROVIDING AN APPROPRIATION FOR CORPORATE PURPOSE
FOR THE PERIOD BEGINNING JANUARY 1, 2021 AND ENDING DECEMBER 31, 2021

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, 2021 and ending December 31, 2021; 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	$304,500
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	$170,743
01-11-421600	Director of Accounting Salary	$93,361
01-11-421700	Deputy City Clerk Stipend	$4,725
01-11-421800	City Collector Stipend	$3,780
01-11-421900	Community Development Coordina	$77,178
01-11-422000	Salaries - Part Time	$59,850
01-11-451000	Medical Insurance	$1,680,000
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	Brent Lewandowski 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	$1,050
01-11-531000	Public Accounting Service	$47,250
01-11-537000	Computer Hardware, Software, &	$21,000
01-11-538000	Consulting / Professional Fees	$15,750
01-11-549300	Health Inspections	$17,850
01-11-551000	Postage	$2,625
01-11-552000	Telephone	$15,750
01-11-554000	Printing, Publishing, Legal No	$3,150
01-11-558000	Web Site Expenses	$8,400
01-11-561000	Membership, Dues, Subscription	$10,500
01-11-563000	Training	$2,100
01-11-578000	Credit Card Fees	$7,875
01-11-591000	IRMA	$248,389
01-11-592000	Insurance Deductible	$21,000
01-11-594000	Rental of Equipment	$5,250
01-11-651000	Office / Department Supplies	$15,750
01-11-674000	Codifications	$4,200
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	Façade Program	$52,500
01-11-715000	Veterans	$1,050
01-11-825000	Art Commission Expenses	$10,500
01-11-910000	Emergencies / Contingencies	$100,000
01-11-925000	Miscellaneous Expenses	$100,000
01-11-991400	Incremental Sales Tax Transfer	$50,000
01-11-993400	Interfund Operating Transfer C	$34,487
01-11-995600	Interfund Operating Transfer L	$214,219
Total General Government		**$3,569,842**
Building Department		
01-15-421100	Building Commissioner	$118,650
01-15-421300	Secretarial Wages	$59,850
01-15-421400	Part Time Inspectors	$16,800
01-15-421700	Salaries - Part Time	$31,500
01-15-530100	Vehicle Maintenance	$105
01-15-549000	Professional Services	$5,250
01-15-549400	Elevator Inspections	$7,350
01-15-552000	Telephone	$2,100
01-15-561000	Membership, Dues, Subscription	$840
01-15-563000	Training	$4,305
01-15-651000	Office / Department Supplies	$4,305
01-15-658000	Operating Supplies	$4,200
01-15-810000	Equipment Purchase/Maintenance	$10,500
Total Building Department		**$266,765**

Legal Expenses		
01-16-539100	City Attorney Retainer	$15,750
01-16-539200	Prosecutor Retainer	$37,800
01-16-539300	Legal Expense	$26,250
01-16-539400	Union Negotiations - Legal	$1,050
Total Legal Expenses		**$80,850**
Police Department		
01-21-421000	Full Time Officer Wages	$2,724,393
01-21-421100	Administrative Salaries	$462,000
01-21-421400	Part Time Officer Wages	$54,394
01-21-421500	Clerical Staff Wages	$213,153
01-21-421600	Non-Swarn Wages	$123,518
01-21-422000	Specialty Pay / Longevity	$35,700
01-21-423000	Overtime	$168,000
01-21-423100	IDOT Traffic Enforcement Progr	$30,450
01-21-423200	Overtime - Drug	$51,870
01-21-451100	Post Employment Health Plan	$83,795
01-21-530000	Equipment Maintenance	$26,250
01-21-537000	Computer Hardware, Software, &	$89,250
01-21-540000	Building Maintenance	$57,750
01-21-540200	Janitorial Services	$25,305
01-21-551000	Postage	$2,100
01-21-552000	Telephone	$26,250
01-21-556000	Dispatching Services	$363,827
01-21-561000	Membership, Dues, Subscription	$2,100
01-21-563000	Training	$31,500
01-21-564000	Tuition Reimbursement	$12,180
01-21-571300	Utilities - Gas	$8,400
01-21-580000	Uniform Allowance	$31,500
01-21-651000	Office / Department Supplies	$21,000
01-21-653000	Operational Services	$19,425
01-21-653100	Crime Lab	$22,050
01-21-660000	MSI Collection Expense	$13,650
01-21-717000	Classic Car Even	$9,660
01-21-718000	4th of July	$12,600
01-21-810000	Purchase of Equipment	$26,250
Total Police Department		**$4,748,320**
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	$525
01-25-568000	Employment & Promotion	$2,625
Total Police & Fire Commission		**$8,925**
Roads & Construction		
01-41-421000	Full Time Wages	$288,750
01-41-421100	Director's Salary	$81,765
01-41-421200	Secretarial Wages	$21,000
01-41-421400	Snow Plowing Wages	$21,000
01-41-423000	Overtime	$8,400
01-41-423400	Snow Plowing Overtime	$29,400
01-41-532000	Engineering/Professional Fees	$21,000
01-41-541000	Street Maintenance/Repairs/Sig	$63,000
01-41-541100	Drainage Maintenance	$26,250
01-41-541200	Restoration	$21,000
01-41-554000	Legal Notices	$1,050
01-41-561000	Membership, Dues, Subscription	$525
01-41-562000	Travel Expenses	$105
01-41-563000	Training	$1,050
01-41-571000	Utilities	$36,750
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	$15,750
01-41-812000	Sidewalks	$0
Total Roads & Construction		**$632,545**

Municipal Grounds & Property

01-44-421000	Full Time Wages	$320,250
01-44-421200	Custodial Wages	$49,350
01-44-421300	Seasonal Wages	$57,750
01-44-423000	Overtime - Plowing/Maintenace	$12,600
01-44-532000	Professional & Engineering Fee	$21,000
01-44-540000	City Hall Maintenance	$42,000
01-44-540600	Lake Katherine Maintenance	$15,750
01-44-543100	Bike Path	$2,100
01-44-543200	Purchase / Plant Trees	$12,600
01-44-543400	Ballfield Light Maintenance	$1,575
01-44-543500	Removal / Trim Trees	$47,250
01-44-543600	Chip Disposal	$2,625
01-44-544000	Heating & Cooling System Maint	$15,750
01-44-544400	Public Works Garage Maintenanc	$21,000
01-44-544500	Parks & Rec Building Maintenan	$23,100
01-44-545000	Warning Sirens	$5,250
01-44-546000	Harlem Berms Maintenance	$21,000
01-44-546100	Harlem Avenue Maintenance	$31,500
01-44-554000	Legal Notices	$525
01-44-561000	Membership, Dues, Subscription	$315
01-44-562000	Travel Expenses	$105
01-44-563000	Training	$3,150
01-44-580000	Uniform Allowance	$3,150
01-44-594000	Equipment Rental	$1,050
01-44-651000	Office / Department Supplies	$10,500
01-44-662000	Custodian Supplies	$6,300
01-44-663000	Landscape Supplies	$15,750
01-44-717000	Classic Car Event	$4,200
01-44-718000	4th of July	$15,750
01-44-810000	Purchase of Equipment	$10,500
Total Municipal Grounds & Property		**$773,745**

Motor Vehicle Maintenance

01-45-421000	Full Time Wages	$171,150
01-45-423000	Overtime	$6,825
01-45-529100	Police Equipment Maintenance	$2,625
01-45-529300	Building & Grounds Equipment M	$12,600
01-45-529400	Roads Equipment Maintenance	$9,450
01-45-529600	Lake Katherine Equipment Maint	$3,150
01-45-529800	Water & Sewer Equipment Mainte	$16,800
01-45-529900	MVM Equipment Maintenance	$2,625
01-45-534000	Snow Plow Equipment Maintenanc	$9,450
01-45-535100	Police Vehicle Maintenance	$21,000
01-45-535200	Building Department Vehicle Ma	$1,575
01-45-535300	Building & Grounds Vehicle Mai	$3,675
01-45-535400	Roads Vehicle Maintenance	$13,650
01-45-535500	Recreation Vehicle Maintenance	$3,150
01-45-535600	Lake Katherine Vehicle Mainten	$1,575
01-45-535800	Water & Sewer Vehicle Maintena	$23,100
01-45-535900	MVM Vehicle Maintenance	$1,050
01-45-537000	Computer Hardware, Software, &	$5,250
01-45-561000	Membership, Dues, Subscription	$210
01-45-563000	Training	$4,200
01-45-580000	Uniform Allowance	$7,140
01-45-594000	Equipment Rental	$3,150
01-45-651000	Office / Department Supplies	$8,400
01-45-655000	Gasoline & Oil	$147,000
01-45-810000	Purchase of Equipment	$42,000
Total Motor Vehicle Maintenance		**$520,800**

Recreation Department		
01-51-421100	Parks & Rec Director Salary	$107,791
01-51-421200	Superintendent of Recreation S	$83,000
01-51-421300	Office Manager Salary	$47,250
01-51-421400	Program Manager Salary	$45,880
01-51-421500	Front Desk Wages	$88,100
01-51-421600	Building Attendant Salary	$22,050
01-51-421700	Recreation and Aquatic Salary	$45,880
01-51-421800	Full Time Custodial Wages	$57,805
01-51-421900	Recreation Asst / Intern Wages	$18,900
01-51-422100	Adult Program Staff Wages	$10,500
01-51-422200	Camp Staff Wages	$54,600
01-51-422300	Early Childhood Staff Wages	$8,825
01-51-422400	Group Fitness Staff Wages	$26,250
01-51-422500	Preschool Staff Wages	$46,200
01-51-422600	Special Event Staff Wages	$3,150
01-51-422700	Teen Program Staff Wages	$525
01-51-422800	Youth Program Staff Wages	$50,400
01-51-422900	Youth Athletic Staff Wages	$23,100
01-51-423000	Birthday Party Wages	$2,100
01-51-423100	Fitness Center Attendant Wages	$58,800
01-51-423200	Superint. of Facilities Salary	$49,875
01-51-423300	Part Time Custodian Wages	$60,900
01-51-423400	Full Time Facility Tech Wages	$68,107
01-51-423500	Personal Trainer Wages	$18,900
01-51-423700	Open Gym Staff Wages	$10,500
01-51-537000	Computer Hardware, Software, &	$10,500
01-51-540000	Recreation Building Expense	$10,500
01-51-540100	Contractual Services Building	$21,000
01-51-540200	Contractual Services Fitness	$5,250
01-51-549000	Professional Services	$18,900
01-51-551000	Postage	$4,200
01-51-552000	Telephone	$22,575
01-51-557000	Publicity & Advertising	$15,750
01-51-559000	Software Licensing	$10,500
01-51-561000	Membership, Dues, Subscription	$5,250
01-51-563000	Training	$5,040
01-51-567000	Employee Background Checks	$3,150
01-51-571000	Utilities - Gas	$11,550
01-51-578000	Credit Card Fees	$13,650
01-51-594000	Contractual Services	$18,900
01-51-594100	Fitness Equipment Lease	$31,500
01-51-651000	Office / Department Supplies	$7,350
01-51-682000	Custodial Supplies	$12,600
01-51-681100	Adult Program Supplies	$7,350
01-51-681200	Camp Supplies	$10,500
01-51-681300	Early Childhood Program Suppli	$3,675
01-51-681400	Group Fitness Program Supplies	$1,050
01-51-681500	Preschool Supplies	$6,300
01-51-681600	Special Event Supplies	$21,000
01-51-681700	Teen Program Supplies	$525
01-51-681800	Youth Program Supplies	$17,850
01-51-681900	Youth Athletic Supplies	$21,000
01-51-682000	Birthday Party Supplies	$1,575
01-51-683000	Vending Supplies	$8,300
01-51-685000	Farmers Market Expenses	$5,775
01-51-701000	Senior Citizens	$2,730
01-51-718000	4th of July	$30,450
01-51-811000	Vehicle	$525
01-51-812000	Fitness Center Equipment Purch	$5,250
01-51-826000	Park Development/Recreation	$10,500
Total Recreation Department		**$1,365,708**
LK - Operational Expenses - Conference Center		
01-54-421100	Clubhouse Building Supervisor	$22,050
01-54-421200	Custodial Wages	$14,700
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	$24,150
01-54-591000	Liquor Insurance Policy	$5,250
Total LK - Operational Expenses - Conference Center		**$80,850**
LK - Operational Expenses - Nature Center		
01-56-421000	LK Operations Manager	$88,200
01-56-421200	LK Business Coordinator Salary	$55,976
01-56-421300	LK Program Coordinator Salary	$46,308
01-56-421500	Part Time Seasonal Wages	$84,000
01-56-421600	Naturalist Salary	$51,246
01-56-529000	Other Maintenance	$1,575
01-56-530000	Maintenance Contracts	$16,800
01-56-540000	Building & Grounds Maintenance	$3,150
01-56-540100	Nature Center Maintenance	$4,200
01-56-552000	Telephone	$8,400
01-56-571000	Utilities	$1,575
01-56-571300	Utilities - Cable	$525
01-56-651000	Office / Department Supplies	$3,675
Total LK - Operational Expenses - Nature Center		**$365,630**

Swimming Pool		
01-58-421000	Aquatic Coordinator Salary	$13,125
01-58-421100	Assistant Manager Salary	$17,850
01-58-421200	Cashiers/Attendants/Conc Wages	$30,450
01-58-421400	Life Guard / Crew Leader Wages	$69,300
01-58-421500	Swim Instructor Wages	$7,875
01-58-421600	Maintenance Staff Wages	$3,675
01-58-461000	Social Security Contribution	$8,610
01-58-462000	IMRF Contribution	$1,785
01-58-463000	Medicare	$2,310
01-58-543000	Pool Property Maintenance	$3,150
01-58-552000	Telephone	$525
01-58-557000	Publicity & Advertising	$3,150
01-58-571000	Utilities - Gas	$6,825
01-58-571100	Utilities - Electric	$7,350
01-58-580000	Uniform Allowance	$1,575
01-58-651000	Office / Department Supplies	$525
01-58-664000	Sundries	$525
01-58-665000	Sanitation Supplies	$1,575
01-58-668000	Chemical Supplies	$12,600
01-58-669000	Concession Supplies	$7,350
01-58-712000	Safety	$4,200
01-58-810000	Purchase of Equipment	$1,050
01-58-861000	Capital Improvements	$5,250
Total Swimming Pool		**$210,630**
TOTAL GENERAL FUND		**$12,623,606**
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	$0
02-01-990300	Charitable Contributions	$630
02-02-700000	Plants, Soil, & Supplies	$3,318
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	$26,250
Total Beautification Fund Expenses		**$46,847**
Channel 4 PEG Fund Expenses		
03-00-652000	Channel 4 Supplies & Equipment	$26,250
Total Channel 4 PEG Fund Expenses		**$26,250**
Gateway TIF General Project Expenses		
11-00-421000	City Staff Professional Servic	$21,000
11-00-539000	Legal Services	$15,750
11-00-549000	Professional Services	$36,750
11-00-551000	Postage	$1,575
11-00-554000	Printing, Publishing, Legal No	$525
Total Gateway TIF General Project Expenses		**$75,600**
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 Servic	$7,875
13-00-539000	Legal Services	$14,700
13-00-549000	Professional Services	$3,150
13-00-551000	Legal Notice and Postage	$210
13-00-810000	Jewel Note Payment	$315,000
Total 127th & Harlem TIF Expenses		**$340,935**
Business District Fund		
14-01-421000	City Staff Professional Servic	$3,675
14-01-539000	Legal Services	$5,250
14-01-549000	Professional Services	$525
14-01-810000	Jewel Note Payment	$126,000
14-02-421000	City Staff Professional Servic	$2,100
14-02-539000	Legal Services	$1,575
14-02-549000	Professional Services	$525
14-02-810000	Jewel Note Payment	$47,250
Total Business District Fund Expenses		**$186,900**
Motor Fuel Tax		
15-00-617000	Salt Deliveries	$63,000
15-00-860000	Capital Outlay - Road	$472,351
15-00-861000	Rebuild IL Bond Fund Expenses	$577,351
Total Motor Fuel Fund		**$1,112,702**
Illinois Municipal Retirement Fund & Social Security		
16-00-461000	Social Security Contribution	$276,875
16-00-462000	Retirement Contribution	$406,250
16-00-463000	Medicare Contribution	$118,750
Total Illinois Municipal Retirement Fund & Social Security		**$801,875**

Special Recreation Fund		
25-00-549000	Professional Services	$0
25-00-800000	Inclusion Cost	$1,575
25-00-803000	Park & Playground Accessibili	$7,875
25-00-804000	Accessibility Projects	$131,250
25-00-922000	SWSRA Payments	$99,750
Total Special Recreation Fund		**$240,450**
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		
29-71-421000	Salaries - Federal Task Force	$0
29-71-585000	Law Enforcement Equipment (d)	$10,500
29-71-962000	Non-categorized Equipment (m)	$0
Total Drug Asset Forfeiture - Justice		**$10,500**
Drug Asset Forfeiture - Treasury		
29-72-421000	Salary - Federal Task Force Re	$75,285
29-72-585000	Law Enforcement Equipment (d)	$10,500
Total Drug Asset Forfeiture - Treasury		**$85,785**
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	$42,000
32-00-598000	Collection Costs	$15,750
32-00-860000	Capital Outlay - Roads	$157,649
Total Vehicle License Fund		**$215,399**
Capital Projects		
34-00-532000	Engineering & Professional Ser	$588,000
34-00-860000	Capital Outlay Roads	$57,750
34-00-866000	Building Improvement/Land	$0
34-00-867000	City Hall Improvements	$315,000
34-00-868000	Recreation Improvements/Land	$420,000
34-00-868100	Pool Improvements	$52,500
34-00-869000	Sidewalks	$15,750
34-00-869300	Bike Path	$0
34-00-871000	Lake Katherine Capital Improve	$21,000
34-00-874000	Parking Lot	$52,500
34-00-874100	Landscaping & Signage	$157,500
34-00-875000	Capital Equipment/Vehicles	$315,000
34-00-876000	Ridgeland Ave Improvements	$525,000
34-00-877000	Capital Projects - Technology	$10,500
Total Capital Projects Fund		**$2,530,500**
Recreation General Obligation Bond Fund		
45-00-730000	Bond Principal	$309,750
45-00-731000	Interest and Fees	$178,802
Total Recreation General Obligation Bond Fund		**$488,552**
Water & Sewer Capital Improvements Fund		
50-00-532000	Engineering Fees / Professiona	$315,000
50-00-810000	Water & Sewer Equipment	$409,500
50-00-862000	Water Capital Improvements	$2,373,000
50-00-864000	Sewer Capital Improvements	$787,500
50-00-866000	Storage Facility	$0
Total Water & Sewer Capital Improvements Fund		**$3,885,000**

Water & Sewer Fund		
51-00-421000	Full Time Wages	$593,250
51-00-421100	Directors Salary	$68,250
51-00-421200	Secretarial Wages	$26,250
51-00-422000	Part Time Wages	$18,900
51-00-423000	Overtime	$73,500
51-00-451000	Medical Insurance	$332,850
51-00-461000	Social Security Contribution	$53,550
51-00-462000	IMRF Contribution	$98,700
51-00-463000	Medicare Contribution	$12,600
51-00-529000	Equipment Maintenace	$10,500
51-00-530000	Equipment Maint Reimb to Gener	$18,800
51-00-532000	Engineering/Professional Fees	$68,250
51-00-535000	Vehicle Maint Reimb to General	$23,100
51-00-537000	Computer Hardware, Software, &	$28,250
51-00-539000	Legal Services	$2,100
51-00-540000	Building Maint Reimb to Genera	$168,000
51-00-551000	Postage	$21,000
51-00-552000	Telephone	$31,500
51-00-561000	Membership, Dues, Subscription	$1,575
51-00-562000	Travel Expenses	$263
51-00-563000	Training	$5,250
51-00-571000	Utilities	$81,900
51-00-575000	Purchase of Water	$3,570,000
51-00-578000	Credit Card Fees	$16,800
51-00-580000	Uniform Allowance	$5,250
51-00-591000	IRMA Reimbursement to General	$107,021
51-00-594000	Equipment Rental	$12,600
51-00-611000	Hydraulic Network	$33,600
51-00-611100	Water System Maintenance	$157,500
51-00-611200	Sewer System Maintenance	$105,000
51-00-611300	Water System Maintenance Resto	$52,500
51-00-611400	Water Control System Maintenan	$31,500
51-00-611500	Sewer Control System Maintenan	$31,500
51-00-615000	Maintenance Supplies	$9,450
51-00-651000	Office / Department Supplies	$26,250
51-00-655000	Gas & Oil Reimbursement to Gen	$58,800
51-00-810000	Purchase of Equipment	$31,500
51-00-813000	Purchase of Meters	$63,000
51-00-910000	Emergency & Contingencies	$300,000
51-00-999000	Administrative Expense	$453,134
51-00-999200	Secretarial Comp Reimb to Gene	$169,050
51-00-999500	Transfer to Water & Sewer Capi	$841,269
Total Water and Sewer Fund		$7,810,062
Metra Station Operations Fund		
52-21-421000	Patrol Salaries	$8,400
52-44-421000	Public Works Salaries	$8,400
52-44-667000	Supplies, Equipment & Maint	$2,100
52-44-860000	Capital Improvements Metra	$2,100
Total Metra Station Operations Fund		$21,000
TOTAL APPROPRIATION - CITY		$30,526,632
Library		
	Personnel	$957,843
	Employee Benefits	$113,876
	Staff/Board Development	$14,740
	Contractual Services	$196,699
	Maintenance	$59,260
	Insurance	$24,038
	Utilities	$13,788
	Supplies	$27,984
	Capital Services	$161,250
	Media	$198,242
	Special Reserves Projects	$808,222
	Contingency	$102,480
	Illinois Municipal Retirement Fund	$87,881
	Social Security Contribution	$72,854
	Audit	$7,095
	Public Liability Insurance	$2,640
	Unemployment Compensation	$3,500
	Workers' Compensation	$2,640
Total Library		$2,855,012
TOTAL APPROPRIATIONS FOR CORPORATE PURPOSES		$33,381,644

Section 2. 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 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 from 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 2nd DAY OF FEBRUARY 2021.

VOTE: 8

AYES: 8 BASSO, MCGOVERN, KEY, BYLUT, CLIFFORD, MCGROGAN, LEWANDOWSKI, KRAMARSKI

NAYS: 0

ABSENT: 0

Approved by me this 2nd day February, 2021

Mayor

Attest:

Thomas Kautas - by Margaret Carey Deputy City Clerk

Clerk

CITY OF PALOS HEIGHTS CORPORATE SEAL 1959 ILLINOIS

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 Improvements

The City of Palos Heights capital improvement plan is a 5 year (current fiscal year included) plan to establish goals for upgrades, maintenance, construction, equipment purchases and other large projects that the City determines is in the best interest of maintaining a level of service appropriate to tis mission. The long range plan is funded by the City's various funds and sources such as the City's fund balance policy, capital improvement budgeting, department budgeting, grants and other sources as deemed necessary and appropriate. The long range plan is subject to review and revision annually during the City's budget process to assess priorities and funding sources.

Fiscal Year 2022		
Road Program	$	500,000
Sidewalk Repairs	$	50,000
Public Works Equipment	$	150,000
1 Dump Truck with Plow and Spreader	$	175,000
Crack Filling	$	30,000
Bike Path Maintenance	$	65,000
Park Maintenance	$	50,000
Building Improvements	$	200,000
Total	**$**	**1,220,000**

Water and Sewer Projects		
Engineering	$	280,000
Water Valve Replacement	$	60,000
Hydrant Replacement	$	60,000
Water Tower Maintenance Payment	$	36,000
Generator Upgrades	$	175,000
Equipment Purchase	$	200,000
Water Meter Replacement	$	150,000
Water Pump Station Upgrades	$	300,000
Water System Improvements	$	500,000
Sanitary System Improvements	$	500,000
Lift Station Upgrades with Generators	$	370,000
Total	**$**	**2,631,000**

Fiscal Year 2023		
Road Program	$	575,000
Sidewalk Repairs	$	50,000
Public Works Equipment	$	150,000
Crack Filling	$	30,000
Bike Path Maintenance	$	65,000
Park Maintenance	$	50,000
Building Improvements	$	200,000
Total	**$**	**1,120,000**

Water and Sewer Projects		
Engineering	$	280,000
Water Valve Replacement	$	60,000
Hydrant Replacement	$	60,000
Water Tower Maintenance Payment	$	36,000
Generator Upgrades	$	175,000
Equipment Purchase	$	200,000
Water Meter Replacement	$	200,000
Water Pump Station Upgrades	$	300,000
Water System Improvements	$	500,000
Sanitary System Improvements	$	500,000
Lift Station Upgrades with Generators	$	370,000
Total	**$**	**2,681,000**

Fiscal Year 2024		
Road Program	$	575,000
Sidewalk Repairs	$	50,000
Public Works Equipment	$	150,000
Crack Filling	$	30,000
Bike Path Maintenance	$	65,000
Park Maintenance	$	50,000
Building Improvements	$	200,000
Total	**$**	**1,120,000**

Water and Sewer Projects		
Engineering	$	280,000
Water Valve Replacement	$	60,000
Hydrant Replacement	$	60,000
Water Tower Maintenance Payment	$	36,000
Generator Upgrades	$	175,000
Equipment Purchase	$	200,000
Water Meter Replacement	$	200,000
Water Pump Station Upgrades	$	300,000
Water System Improvements	$	500,000
Sanitary System Improvements	$	500,000
Lift Station Upgrades with Generators	$	370,000
Total	**$**	**2,681,000**

Fiscal Year 2025		
Road Program	$	600,000
Sidewalk Repairs	$	50,000
Public Works Equipment	$	100,000
Recreation Improvements	$	150,000
Landscape	$	50,000
Building Improvements	$	250,000
Total	**$**	**1,200,000**

Water and Sewer Projects		
Engineering	$	250,000
Water Valve Replacement	$	50,000
Hydrant Replacement	$	50,000
Equipment Purchase	$	300,000
Water System Improvements	$	1,000,000
Sanitary System Improvements	$	750,000
Lift Station Upgrades with Generators	$	250,000
Total	**$**	**2,650,000**

ACTUARIAL COST METHOD

The Actuarial Cost Method allocates the projected obligations of the Plan over the working lifetimes of the Plan Members.

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 an Actuarial Valuation Date by the Actuarial Present Value of future Normal Costs is called the Actuarial Accrued Liability.

The Entry Age Normal method attempts to create a level cost pattern. In contrast to other Actuarial Cost Methods which inherently lead to uneven or less predictable cost patterns, the Entry Age Normal method is generally understood to be less risky in terms of contribution stability from year to year.

The Conference of Consulting Actuaries Public Plans Community produced a "white paper" detailing Funding Policy model practices for public sector pension plans. Under the Level Cost Actuarial Methodology ("LCAM"), one of the principal elements to a Funding Policy is the Actuarial Cost Method. When deciding which Actuarial Cost Method to use, several objectives may be considered, such as the following:

- Each Member's benefit should be funded under a reasonable allocation method by the expected retirement date
- Pay-related benefit costs should reflect anticipated pay at retirement
- The expected cost of each year of service (i.e. Normal Cost) for each active Member should be reasonably related to the expected cost of that Member's benefit
- The Member's Normal Cost should emerge as a level percent of Member compensation
- No gains or losses should occur if all assumptions are met.

Following these criteria, the use of the Entry Age Normal Cost Method (Level Percent of Pay) is a model practice.

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 payroll.

When amortizing the Unfunded Actuarial Accrued Liability as a level percentage of payroll, additional risk is incurred since the amortization payments in the early years of the payment period may not be large enough to cover the interest accrued on the existing Unfunded Liability. As a result, the Unfunded

Liability may increase initially, before the amortization payments grow large enough to cover all interest accruals. Generally speaking, the Plan Sponsor will be required to contribute a larger total contribution amount over the course of the funding period under a level percentage of payroll basis as compared to a level dollar payroll schedule.

The Government Finance Office Association notes that best practices in public pension finance include utilizing amortization periods that do not exceed 20 years. Longer amortization periods elevate the risk of failing to reduce any Unfunded Liability. For example, when the amortization payment in full only covers interest on the Unfunded Liability, but does not reduce the existing Unfunded Liability, the required contribution will increase in future years.

A second principal element under the Level Cost Actuarial Methodology described above is to establish an Amortization Policy that determines the length of time and the structure of the increase or decrease in contributions required to systematically fund the Unfunded Actuarial Accrued Liability. When deciding on the Amortization Policy, several objectives may be considered, such as the following:

- Variations in the source of liability changes (i.e. gains or losses, Plan changes, assumption changes) should be funded over periods consistent with an appropriate balance between the policy objectives of demographic matching and volatility management
- The cost changes in Unfunded Actuarial Accrued Liability should emerge as a level percentage of Member compensation

The LCAM model practices for the Amortization Policy include the following:

- Layered fixed period amortization by source
- Level percent of pay amortization
- An amortization period ranging from 15-20 years for experience gains or losses
- An amortization period of 15-25 years for assumption changes

In accordance with the Pension Fund's Funding Policy for the Recommended Contribution, the Unfunded Actuarial Accrued Liability is amortized by level percent of payroll contributions to a 100% funding target over the remaining 15 years (by 2034). See the *Actuarial Methods – Recommended Contribution* section of this report for more detail.

We believe that the amortization period is appropriate for the purposes of this valuation.

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. Therefore, the Actuarial Value of Assets is equal to the Market Value of Assets with unanticipated gains/losses recognized over a five-year period.

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 either above or 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 of Assets. In the event that the Actuarial Value of Assets exceeds or falls below a 10% corridor of the Market Value of Assets, the additional gain or loss will be recognized immediately.

CITY OF PALOS HEIGHTS, ILLINOIS
STATEMENT OF CHANGE IN FIDUCIARY NET POSITION
FIDUCIARY FUND - PENSION TRUST FUND
YEAR ENDED DECEMBER 31, 2019
WITH COMPARATIVE AMOUNTS FOR THE YEAR ENDED DECEMBER 31, 2018

	2019	2018
Additions:		
Contributions:		
Employees	$ 281,434	$ 268,587
Employer	2,081,050	1,791,557
Total contributions	2,362,484	2,060,144
Investment income (loss)	3,953,484	(894,524)
Less investment expense	(53,844)	(61,814)
Net investment income (loss)	3,899,640	(956,338)
Total additions	6,262,124	1,103,806
Deductions:		
Benefit payments	1,769,176	1,730,623
Refunds of contributions	320	-
Administrative expenses	51,991	29,102
Total deductions	1,821,487	1,759,725
Change in net position	4,440,637	(655,919)
Net position at beginning of year	20,076,157	20,732,076
Net position at end of year	$ 24,516,794	$ 20,076,157

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	Actual $2,132,100
Fiscal Year 2020 Recommended Levy $2,072,267	Actual $2,134,435
Fiscal Year 2021 Recommended Levy $2,296,846	

The accompanying notes are an integral part of the financial statements.

MANAGEMENT SUMMARY

RECOMMENDED CONTRIBUTION

	Prior Valuation	Current Valuation
Recommended Contribution	$2,072,267	$2,296,846
Expected Payroll	$2,764,238	$2,916,375
Recommended Contribution as a Percent of Expected Payroll	74.97%	78.76%

The Recommended Contribution has Increased by $224,579 from the Prior Valuation.

FUNDED STATUS

	Prior Valuation	Current Valuation
Normal Cost	$587,643	$668,277
Market Value of Assets	$20,076,157	$24,516,794
Actuarial Value of Assets	$21,533,449	$23,536,881
Actuarial Accrued Liability	$42,053,638	$44,808,016
Unfunded Actuarial Accrued Liability	$20,520,189	$21,271,135
Percent Funded		
Actuarial Value of Assets	51.20%	52.53%
Market Value of Assets	47.74%	54.72%

The Percent Funded has Increased by 1.33% on an Actuarial Value of Assets Basis.

Palos Heights Police Pension Fund

Actuarial Valuation Summary December 31, 2015

	Prior	Current	Projected Results - No Transition			
	Contribution Year					
	2016	2017	2018	2019	2020	2021
Contribution Requirement	1,361,133	1,818,612	1,940,000	2,043,000	2,147,000	2,250,000

	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 3 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

Contribution Year = Fiscal Year Money Received

Levy Year = 1 year prior to Contribution Year