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# **CITY OF PALOS HEIGHTS 2024 ANNUAL BUDGET**

**Prepared By:  
City Administrator and Staff**

**Approved December 19, 2023**

# CITY OF PALOS HEIGHTS



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

## ELECTED OFFICIALS

MAYOR	Robert S. Straz
CITY CLERK	Shannon Harvey
CITY TREASURER	James Daemicke

## ALDERMEN

WARD 1	Jeffrey Key Donald Bylut
WARD 2	Jack Clifford Robert Basso
WARD 3	Heather Begley Brent Lewandowski
WARD 4	Michael McGrogan Jerry McGovern

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## APPOINTED OFFICIALS

City Attorney	Thomas Brown
City Administrator	David Strohl
Finance Director	Janice Colvin
Deputy City Clerk	Ashley Pala
Office Manager	Charlotte Moore
Building Commissioner	Frank Giordano
Police Chief	William Czajkowski
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 2023 and 2024

11/22/2023

	2023 Budget	2023 Projected	2024 Proposed	% Change
Beginning Fund Balance	\$5,463,491	\$5,463,491	\$3,199,735	
Revenues:				
General	\$11,525,812	\$11,627,810	\$11,712,959	1.62%
Recreation	1,693,000	1,637,950	1,766,500	4.34%
Lake Katherine	476,724	476,724	0	-100.00%
Swimming Pool	351,000	326,083	367,000	4.56%
Total Revenues	\$14,046,536	\$14,068,567	\$13,846,459	
Expenditures:				
Administration	\$3,962,095	\$3,612,095	\$3,393,772	-14.34%
Building	382,920	302,920	482,520	26.01%
Legal	112,600	91,180	121,600	7.99%
Police	5,055,561	4,945,000	5,169,707	2.26%
Police and Fire Commission	8,500	25,000	7,000	-17.65%
Roads and Construction	696,820	683,000	709,470	1.82%
Municipal Buildings	792,300	785,250	822,300	3.79%
Motor Vehicle Maintenance	541,500	529,500	548,500	1.29%
Recreation	1,713,926	1,635,925	1,771,900	3.38%
Lake Katherine	476,724	476,724	493,480	3.51%
Swimming Pool	303,590	320,705	326,210	7.45%
Total Expenditures	\$14,046,536	\$13,407,299	\$13,846,459	
Revenues over (under) Expenditures	\$0	\$661,268	\$0	
Transfer to Capital Projects Fund according to the Fund Balance Policy*		(\$2,925,024)		
Ending Fund Balance	\$5,463,491	\$3,199,735	\$3,199,735	
Fund Balance as a % of Expenditures (excluding transfers)		26.15%	23.54%	

**CITY OF PALOS HEIGHTS**

**Budget Worksheet - Department  
Periods 01/24-12/24**

**FUND 1 - General Fund**

		2021-21	2022-22	2023-23	2023-23	2024-24
		Prior Year 2	Prior Year	Current Yr	Current Yr	Future Year
		Actual	Actual	Budget	Actual	Budget
<u>General Revenue</u>						
01-00-311000	Corporate Property Tax - Current	1,843,013.52	1,839,145.56	1,975,000.00	915,385.42	1,850,000.00
01-00-311200	Corporate Property Tax - Prior	15,032.57	18,953.17	20,000.00	18,083.16	20,000.00
01-00-312000	Police Protection Property Tax - Current	1,050,652.89	1,052,277.73	1,200,000.00	630,729.10	1,275,000.00
01-00-312200	Police Protection Property Tax - Prior	8,505.26	10,811.53	7,000.00	10,345.14	7,000.00
01-00-313000	Gas Utility Tax	267,617.19	419,038.70	375,000.00	306,897.42	325,000.00
01-00-313100	Electric Utility Tax	525,938.55	514,599.81	550,000.00	418,743.34	525,000.00
01-00-313200	Telecommunications Utility Tax	258,905.07	246,906.38	255,000.00	214,492.01	225,000.00
01-00-315000	Road & Bridge Property Tax - Current	52,378.95	54,194.96	55,000.00	29,574.82	55,000.00
01-00-315200	Road & Bridge Property Tax - Prior	470.43	503.07	500.00	572.12	500.00
01-00-321000	Liquor License	32,803.75	59,675.00	55,000.00	59,800.00	60,000.00
01-00-322000	Vending Machine License	10,875.00	12,487.50	15,000.00	14,250.00	15,000.00
01-00-323000	Business License	27,288.75	28,645.00	30,000.00	29,081.50	30,000.00
01-00-323100	Contractor License	63,700.00	64,500.00	60,000.00	61,420.00	60,000.00
01-00-323300	Health Inspections	14,125.00	22,125.00	22,000.00	22,075.00	22,000.00
01-00-323400	Elevator Inspections	15,110.00	15,000.00	22,000.00	16,050.00	15,000.00
01-00-324000	Dog & Cat License	310.00	345.00	300.00	270.00	300.00
01-00-325000	Comcast Cable Franchise Fee	217,440.95	224,808.65	220,000.00	219,872.02	220,000.00
01-00-326000	AT&T Cable Franchise Fee	62,024.23	54,228.40	55,000.00	49,899.79	55,000.00
01-00-329000	Rental / Vacant Property Registration	2,875.00	1,545.00	1,500.00	1,075.00	1,400.00
01-00-331000	Permits & Inspections	258,500.64	264,748.05	210,000.00	244,356.92	210,000.00
01-00-332000	Reinspection Fee	375.00	1,875.00	1,500.00	2,275.00	1,500.00
01-00-333000	Building Department Fine	2,605.00	2,250.00	3,000.00	5,450.00	3,500.00
01-00-334000	Code Enforcement Fine	1,000.00	1,750.00	500.00	1,650.00	1,800.00
01-00-335000	Building Department Review Fees	.00	.00	15,000.00	12,165.00	14,000.00
01-00-341000	State Income Tax	1,681,425.38	1,981,626.64	1,800,000.00	1,675,948.97	1,960,000.00
01-00-342000	Personal Property Replacement Tax	30,461.62	61,633.36	25,000.00	72,745.34	40,000.00
01-00-342200	Personal Property Replacement Tax Road & Bridge	1,166.32	2,163.87	1,000.00	1,984.97	1,000.00
01-00-344000	Sales Tax	1,612,872.09	1,870,020.89	1,800,000.00	1,617,659.46	1,950,000.00
01-00-345000	Local Use Tax	510,625.04	508,241.12	500,000.00	417,722.87	530,000.00
01-00-351000	Court Fines Clerk of the Circuit Court	30,443.40	22,544.42	20,000.00	12,278.14	25,000.00
01-00-352000	Local Citations	19,412.78	22,353.76	25,000.00	17,675.79	25,000.00
01-00-353000	Safe Speed Citations	58,153.10	29,104.17	35,000.00	42,348.03	70,000.00
01-00-354000	Accident Report Fees	1,265.00	1,430.00	1,500.00	1,305.00	1,500.00
01-00-366000	Zoning Fees	2,100.00	1,200.00	1,500.00	1,600.00	1,500.00
01-00-372000	Alarm Fees	310.00	.00	.00	.00	.00
01-00-374000	Warning Sign Maintenance Reimbursement	460.00	930.00	1,000.00	930.00	1,000.00
01-00-375000	Employee Contribution Health Insurance	132,287.50	136,565.00	150,000.00	113,470.00	135,000.00
01-00-375100	Retiree / Cobra Insurance Contribution	33,381.90	55,164.77	40,000.00	33,203.84	45,000.00
01-00-381000	Interest	22,567.80	80,809.56	75,000.00	324,415.17	150,000.00
01-00-382000	Southwest Central Dispatch Rent	25,000.00	.00	.00	.00	.00
01-00-385000	Tower Rental - American Tower 304210	97,747.31	101,902.69	101,130.00	46,072.80	.00
01-00-385100	Tower Rental - American Tower 303993	25,350.00	84,193.59	33,600.00	32,950.00	34,720.00
01-00-385200	Tower Rental - Cingular 1905	21,091.80	21,935.47	26,500.00	26,500.00	27,560.00
01-00-385800	Tower Rental - Sprint 732A	25,140.10	26,145.70	.00	.00	.00
01-00-385900	Tower Rental - AAT Voicestream IL96481-L	44,450.57	48,505.03	50,058.00	47,185.23	53,500.00
01-00-386100	Tower Rental - T-Mobile CH65-333A	30,457.39	31,371.07	32,259.00	29,584.22	33,227.00
01-00-386200	Clearwire Rental CHI5759 Golfview Water Tower	17,206.20	17,206.20	17,206.00	1,433.85	.00
01-00-386300	Tower Rental - Verizon Tower B	28,749.89	38,075.35	37,775.00	34,573.22	38,909.00
01-00-386400	Tower Rental - Verizon Golfview	26,098.10	32,186.93	36,555.00	38,898.62	37,652.00
01-00-388000	Public Arts Donations	.00	100.00	.00	200.00	.00
01-00-389000	Miscellaneous Revenues	69,256.55	65,295.59	60,000.00	166,986.44	70,000.00
01-00-389200	Miscellaneous Revenues Trinity	.00	11,698.84	5,400.00	.00	6,000.00

**CITY OF PALOS HEIGHTS**

Budget Worksheet - Department  
Periods 01/24-12/24

**FUND 1 - General Fund**

	2021-21 Prior Year 2 Actual	2022-22 Prior Year Actual	2023-23 Current Yr Budget	2023-23 Current Yr Actual	2024-24 Future Year Budget
01-00-389500 Pace Bus Program	3,765.00	4,023.00	3,500.00	3,578.50	3,500.00
01-00-390100 IDOT Police Department Traffic Grant	27,329.51	22,368.40	30,000.00	24,254.17	30,000.00
01-00-390200 DEA Task Force Overtime Reimbursement	24,129.54	17,188.59	20,000.00	23,097.93	20,000.00
01-00-390300 USC Task Force Overtime Reimbursement	8,189.86	14,232.97	15,000.00	14,296.10	15,000.00
01-00-390350 OCIDEF Task Force Overtime Reimbursement	7,735.18	443.22	2,000.00	.00	.00
01-00-390400 Interfund Operating Transfer Water/Sewer	1,163,556.00	1,167,700.00	1,238,060.00	928,544.94	1,252,891.00
01-00-390500 IRMA Claim Reimbursement	15,343.18	.00	10,000.00	30,412.84	10,000.00
01-00-390600 IRMA Surplus	348,690.00	100,000.00	170,469.00	170,148.00	150,000.00
01-00-390700 Gas Rebate	2,841.48	3,192.54	3,000.00	3,060.96	3,000.00
01-00-392000 Sale of Property	69,795.59	10,450.05	10,000.00	579.00	.00
<b>Total Revenue General Revenue</b>	<b>10,950,402.93</b>	<b>11,502,416.30</b>	<b>11,525,812.00</b>	<b>9,240,157.16</b>	<b>11,712,959.00</b>

**CITY OF PALOS HEIGHTS**

Budget Worksheet - Department  
Periods 01/24-12/24

**FUND 1 - General Fund**

		2021-21	2022-22	2023-23	2023-23	2024-24
		Prior Year 2	Prior Year	Current Yr	Current Yr	Future Year
		Actual	Actual	Budget	Actual	Budget
<u>General Operation</u>						
01-11-421000	Salaries - Full Time	259,354.21	222,727.40	205,000.00	180,678.48	212,100.00
01-11-421100	Mayor Salary	12,000.04	12,000.04	12,000.00	10,615.42	12,000.00
01-11-421200	Alderman Salaries	40,000.47	40,000.48	40,000.00	35,385.04	40,000.00
01-11-421300	City Clerk Salary	7,499.96	7,499.96	7,500.00	6,057.66	7,500.00
01-11-421400	Treasurer Salary	5,000.06	5,000.06	5,000.00	4,423.13	5,000.00
01-11-421500	City Administrator Salary	219,805.97	153,400.00	159,536.00	139,771.00	164,322.00
01-11-421600	Director of Accounting Salary	89,295.16	91,632.59	95,246.00	83,445.65	98,103.00
01-11-421700	Deputy City Clerk Stipend	4,153.92	.00	.00	.00	.00
01-11-421800	City Collector Stipend	3,600.00	1,939.00	.00	.00	.00
01-11-421900	Community Development Coordinator	75,229.21	80,767.12	63,060.00	86,786.70	64,530.00
01-11-422000	Salaries - Part Time	60,936.75	75,055.46	95,000.00	77,189.45	90,000.00
01-11-451000	Medical Insurance	1,481,496.77	1,366,973.04	1,600,000.00	1,129,266.90	1,575,000.00
01-11-520000	Mayor Allowance	2,037.00	3,341.53	3,600.00	2,192.52	3,600.00
01-11-520100	City Clerk Allowance	.00	.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	2,170.12	2,137.67	2,400.00	.00	2,400.00
01-11-520400	Jeffrey Key Allowance	2,328.39	2,400.00	2,400.00	.00	2,400.00
01-11-520500	Jack Clifford Allowance	2,400.00	2,400.00	2,400.00	1,459.88	2,400.00
01-11-520600	Brent Lewandowski Allowance	1,809.85	2,186.00	2,400.00	1,521.94	2,400.00
01-11-520700	Heather Begley Allowance	785.19	.00	2,400.00	1,392.00	2,400.00
01-11-520800	Jerry McGovern Allowance	.00	1,867.56	2,400.00	.00	2,400.00
01-11-520900	Bob Basso Allowance	2,193.97	2,400.00	2,400.00	1,895.85	2,400.00
01-11-521000	Mike McGrogan Allowance	2,400.00	2,400.00	2,400.00	.00	2,400.00
01-11-521100	City Administrator Allowance	209.22	.00	.00	.00	.00
01-11-530000	Equipment Maintenance	310.00	120.00	1,000.00	.00	1,000.00
01-11-531000	Public Accounting Service	44,410.00	46,860.00	45,000.00	42,160.00	48,000.00
01-11-537000	Computer Hardware, Software, & Maintenance	24,604.97	32,127.87	50,000.00	28,863.62	75,000.00
01-11-538000	Consulting / Professional Fees	19,989.30	8,361.25	150,000.00	27,028.25	100,000.00
01-11-549300	Health Inspections	8,300.00	8,100.00	17,000.00	8,000.00	17,000.00
01-11-551000	Postage	2,500.80	1,708.94	2,500.00	1,365.91	2,500.00
01-11-552000	Telephone	15,166.50	12,949.65	20,000.00	8,320.77	26,000.00
01-11-554000	Printing, Publishing, Legal Notice	3,302.94	3,275.07	3,500.00	4,081.65	3,500.00
01-11-558000	Web Site Expenses	6,559.89	6,887.87	8,000.00	7,232.27	12,000.00
01-11-561000	Membership, Dues, Subscriptions	11,501.46	14,352.46	13,000.00	7,785.57	15,000.00
01-11-563000	Training	551.00	5,020.03	7,500.00	3,461.22	10,000.00
01-11-578000	Credit Card Fees	4,637.83	5,542.47	6,000.00	6,767.91	6,000.00
01-11-591000	IRMA	236,531.00	197,980.00	280,469.00	280,148.00	271,455.00
01-11-592000	Insurance Deductible	11,679.55	20,950.79	20,000.00	18,325.52	20,000.00
01-11-594000	Rental of Equipment	4,893.86	6,004.56	7,000.00	4,847.67	7,000.00
01-11-651000	Office / Department Supplies	16,163.00	13,201.50	20,000.00	8,933.32	20,000.00
01-11-674000	Codifications	2,487.00	2,320.00	4,000.00	3,082.05	3,000.00
01-11-710000	Public Relations / Special Events	11,557.73	29,346.07	50,000.00	19,803.56	50,000.00
01-11-711000	Pace Senior Bus Service	24,638.12	25,121.80	25,000.00	23,437.27	25,000.00
01-11-713000	Business Development / Advisory Committee	6,367.80	5,171.47	5,000.00	5,143.16	5,000.00
01-11-714000	Façade Program	48,100.00	2,500.00	50,000.00	3,050.00	20,000.00
01-11-715000	Veterans	550.00	.00	1,000.00	4.32	1,000.00
01-11-825000	Art Commission Expenses	7,133.51	7,119.73	10,000.00	1,700.72	7,500.00
01-11-910000	Emergencies / Contingencies	5,000.00	.00	100,000.00	.00	100,000.00
01-11-925000	Miscellaneous Expenses	310.75	.00	.00	.00	.00
01-11-991400	Incremental Sales Tax Transfer	50,000.00	70,000.00	75,000.00	.00	75,000.00
01-11-991600	Interfund Operating Transfer IMRF / SS / Medicare	.00	.00	35,000.00	.00	15,000.00
01-11-993400	Interfund Operating Transfer Capital Projects	758,110.00	2,543,881.00	400,060.00	.00	162,262.00

**CITY OF PALOS HEIGHTS**

Budget Worksheet - Department  
Periods 01/24-12/24

**FUND 1 - General Fund**

		2021-21	2022-22	2023-23	2023-23	2024-24
		Prior Year 2	Prior Year	Current Yr	Current Yr	Future Year
		Actual	Actual	Budget	Actual	Budget
01-11-995600	Interfund Operating Transfer Lake Katherine	214,219.00	243,450.00	246,724.00	185,042.97	.00
	<b>Total Expenditures General Operation</b>	<b>3,814,282.27</b>	<b>5,388,480.44</b>	<b>3,962,095.00</b>	<b>2,460,667.35</b>	<b>3,393,772.00</b>
 <u>Building Department</u>						
01-15-421100	Building Commissioner	105,750.95	105,000.01	112,000.00	95,671.14	116,480.00
01-15-421200	Full Time Inspector	.00	.00	80,000.00	12,738.48	65,000.00
01-15-421300	Secretarial Wages	33,908.14	76,188.55	88,000.00	77,580.67	91,520.00
01-15-421400	Part Time Inspectors	25,532.00	23,976.00	30,000.00	22,080.00	25,000.00
01-15-421700	Salaries - Part Time	29,467.50	3,813.86	.00	.00	.00
01-15-530100	Vehicle Maintenance	.00	.00	500.00	.00	500.00
01-15-549000	Professional Services	3,139.62	1,729.49	42,000.00	353.74	45,000.00
01-15-549400	Elevator Inspections	6,872.00	7,172.00	7,000.00	7,722.00	7,000.00
01-15-552000	Telephone	1,923.49	1,671.64	3,000.00	2,163.15	3,000.00
01-15-561000	Membership, Dues, Subscriptions	175.00	.00	420.00	150.00	420.00
01-15-563000	Training	260.00	.00	2,000.00	.00	2,000.00
01-15-651000	Office / Department Supplies	3,697.77	3,404.42	4,000.00	2,740.27	4,000.00
01-15-658000	Operating Supplies	793.40	101.03	1,000.00	1,086.10	1,600.00
01-15-810000	Equipment Purchase/Maintenance	9,536.45	11,666.57	13,000.00	9,766.81	121,000.00
	<b>Total Expenditures Building Department</b>	<b>221,056.32</b>	<b>234,723.57</b>	<b>382,920.00</b>	<b>232,052.36</b>	<b>482,520.00</b>
 <u>Legal Department</u>						
01-16-539100	City Attorney Retainer	15,000.00	21,600.00	21,600.00	18,000.00	21,600.00
01-16-539200	Prosecutor Retainer	36,000.00	36,000.00	36,000.00	30,000.00	60,000.00
01-16-539300	Legal Expense	56,983.57	33,594.11	40,000.00	24,582.30	40,000.00
01-16-539400	Union Negotiations - Legal	.00	.00	15,000.00	.00	.00
	<b>Total Expenditures Legal Department</b>	<b>107,983.57</b>	<b>91,194.11</b>	<b>112,600.00</b>	<b>72,582.30</b>	<b>121,600.00</b>

**CITY OF PALOS HEIGHTS**

**Budget Worksheet - Department  
Periods 01/24-12/24**

**FUND 1 - General Fund**

		2021-21	2022-22	2023-23	2023-23	2024-24
		Prior Year 2	Prior Year	Current Yr	Current Yr	Future Year
		Actual	Actual	Budget	Actual	Budget
<u>Police Department</u>						
01-21-421000	Full Time Officer Wages	2,492,504.34	2,630,556.92	2,843,975.00	2,551,928.40	2,835,765.00
01-21-421100	Administrative Salaries	428,599.68	441,143.54	470,794.00	369,431.23	488,832.00
01-21-421400	Part Time Officer Wages	14,542.63	4,475.64	27,476.00	7,472.74	28,301.00
01-21-421500	Clerical Staff Wages	212,689.34	225,915.89	233,229.00	207,146.68	247,531.00
01-21-421600	Non-Swam Wages	92,517.74	96,008.11	132,303.00	88,156.35	143,725.00
01-21-422000	Specialty Pay / Longevity	23,695.50	39,741.68	38,900.00	25,254.82	38,900.00
01-21-423000	Overtime	95,996.68	129,740.96	180,000.00	119,493.06	187,500.00
01-21-423100	IDOT Traffic Enforcement Program	24,030.62	12,568.06	30,000.00	12,542.65	42,062.00
01-21-423200	Overtime - Drug	44,765.56	43,465.93	51,200.00	42,569.17	56,415.00
01-21-423300	Health Insurance Incentive Pay	.00	.00	35,000.00	.00	16,250.00
01-21-451100	Post Employment Health Plan	80,786.71	97,225.33	87,070.00	166,025.60	88,716.00
01-21-530000	Equipment Maintenance	26,783.99	39,716.54	53,700.00	29,975.38	58,200.00
01-21-537000	Computer Hardware, Software, & Maintenance	79,488.86	82,853.79	135,000.00	56,990.16	135,000.00
01-21-540000	Building Maintenance	54,058.86	46,077.96	61,800.00	52,109.56	64,300.00
01-21-540200	Janitorial Services	23,834.78	30,329.88	25,820.00	28,611.60	28,396.00
01-21-551000	Postage	1,140.72	1,308.58	2,000.00	1,124.24	2,000.00
01-21-552000	Telephone	34,162.85	21,388.62	42,500.00	21,629.65	44,000.00
01-21-556000	Dispatching Services	345,366.16	353,432.24	364,044.00	301,395.10	373,145.00
01-21-561000	Membership, Dues, Subscriptions	1,706.03	3,253.99	2,500.00	1,830.99	2,500.00
01-21-563000	Training	27,648.85	33,381.84	40,000.00	24,716.61	41,000.00
01-21-564000	Tuition Reimbursement	10,926.09	8,249.98	12,200.00	9,933.48	18,200.00
01-21-571300	Utilities - Gas	5,976.79	8,552.10	9,000.00	5,187.76	9,700.00
01-21-580000	Uniform Allowance	24,258.73	35,823.42	32,900.00	27,501.88	34,200.00
01-21-651000	Office / Department Supplies	11,846.39	15,661.58	20,600.00	14,969.76	21,000.00
01-21-653000	Operational Services	10,971.99	19,487.44	19,500.00	16,106.98	21,000.00
01-21-653100	Crime Lab	20,563.00	20,646.00	21,000.00	20,646.00	20,619.00
01-21-660000	MSI Collection Expense	10,838.86	12,600.00	13,500.00	9,875.25	14,800.00
01-21-717000	Classic Car Even	6,142.02	1,206.63	8,450.00	5,625.16	8,450.00
01-21-718000	4th of July	10,813.17	7,229.90	16,100.00	13,977.44	32,200.00
01-21-810000	Purchase of Equipment	25,596.64	29,817.31	45,000.00	22,009.21	67,000.00
	<b>Total Expenditures Police Department</b>	<b>4,242,253.58</b>	<b>4,491,859.86</b>	<b>5,055,561.00</b>	<b>4,254,236.91</b>	<b>5,169,707.00</b>
<u>Police and Fire Commission</u>						
01-25-421000	Secretarial Stipend	4,000.00	4,000.09	4,000.00	3,538.55	4,000.00
01-25-539000	Legal Expense - Attorney	.00	.00	1,000.00	.00	.00
01-25-554000	Legal Notices	.00	.00	500.00	.00	.00
01-25-561000	Membership, Dues, Subscriptions	375.00	375.00	500.00	375.00	500.00
01-25-568000	Employment & Promotion	.00	2,958.00	2,500.00	21,374.00	2,500.00
	<b>Total Expenditures Police and Fire Commission</b>	<b>4,375.00</b>	<b>7,333.09</b>	<b>8,500.00</b>	<b>25,287.55</b>	<b>7,000.00</b>

**CITY OF PALOS HEIGHTS**

Budget Worksheet - Department  
Periods 01/24-12/24

**FUND 1 - General Fund**

		2021-21	2022-22	2023-23	2023-23	2024-24
		Prior Year 2	Prior Year	Current Yr	Current Yr	Future Year
		Actual	Actual	Budget	Actual	Budget
<u>Roads and Construction</u>						
01-41-421000	Full Time Wages	320,270.25	278,608.59	300,000.00	272,847.63	300,000.00
01-41-421100	Director's Salary	62,175.23	63,806.13	66,320.00	58,103.74	68,970.00
01-41-421200	Secretarial Wages	18,612.43	18,941.41	23,300.00	27,396.23	32,000.00
01-41-421300	Seasonal Wages	.00	18,498.75	20,000.00	25,865.64	22,000.00
01-41-421400	Snow Plowing Wages	25,429.49	25,660.03	30,000.00	9,092.08	.00
01-41-423000	Overtime	5,979.49	6,171.11	8,000.00	7,612.61	10,000.00
01-41-423400	Snow Plowing Overtime	41,078.20	31,364.74	45,000.00	3,726.53	50,000.00
01-41-532000	Engineering/Professional Fees	13,019.65	12,688.32	20,000.00	4,120.75	25,000.00
01-41-541000	Street Maintenance/Repairs/Signs	51,961.93	84,170.86	60,000.00	43,252.90	80,000.00
01-41-541100	Drainage Maintenance	14,643.37	19,860.93	25,000.00	21,723.99	30,000.00
01-41-541200	Restoration	7,939.36	20,834.92	20,000.00	14,616.86	20,000.00
01-41-554000	Legal Notices	352.62	113.14	1,000.00	308.56	1,000.00
01-41-561000	Membership, Dues, Subscriptions	2,100.00	720.53	1,000.00	2,258.70	2,000.00
01-41-563000	Training	799.13	90.00	2,000.00	120.00	3,000.00
01-41-571000	Utilities	26,200.21	32,231.95	35,000.00	27,025.21	35,000.00
01-41-580000	Uniform Allowance	2,649.13	3,500.69	2,700.00	2,700.00	3,000.00
01-41-594000	Equipment Rental	19.99	45.98	2,500.00	173.13	2,500.00
01-41-651000	Office / Department Supplies	3,780.86	2,057.89	8,000.00	1,082.01	8,000.00
01-41-712000	Safety	1,844.84	2,231.21	2,000.00	764.48	2,000.00
01-41-810000	Purchase of Equipment	.00	597.64	15,000.00	7,454.00	15,000.00
01-41-812000	Sidewalks	.00	3,512.00	10,000.00	.00	.00
<b>Total Expenditures Roads and Construction</b>		<b>598,856.18</b>	<b>625,706.82</b>	<b>696,820.00</b>	<b>530,245.05</b>	<b>709,470.00</b>

**CITY OF PALOS HEIGHTS**

Budget Worksheet - Department  
Periods 01/24-12/24

**FUND 1 - General Fund**

		2021-21	2022-22	2023-23	2023-23	2024-24
		Prior Year 2	Prior Year	Current Yr	Current Yr	Future Year
		Actual	Actual	Budget	Actual	Budget
<u>Municipal Grounds and Property</u>						
01-44-421000	Full Time Wages	244,660.62	279,563.31	340,000.00	287,528.40	365,000.00
01-44-421200	Custodial Wages	42,462.07	57,953.48	58,500.00	53,077.91	60,000.00
01-44-421300	Seasonal Wages	17,406.50	21,991.88	25,000.00	18,423.75	27,000.00
01-44-423000	Overtime - Plowing Maintenance	6,938.91	10,296.30	14,000.00	14,347.06	14,000.00
01-44-532000	Professional & Engineering Fees	11,528.02	4,110.00	20,000.00	1,100.00	20,000.00
01-44-540000	City Hall Maintenance	42,019.11	42,085.02	40,000.00	37,181.32	40,000.00
01-44-540600	Lake Katherine Maintenance	28,899.66	20,144.92	25,000.00	18,155.48	25,000.00
01-44-543100	Bike Path	.00	734.97	.00	.00	.00
01-44-543200	Purchase / Plant Trees	64.00	2,061.80	10,000.00	.00	10,000.00
01-44-543400	Ballfield Light Maintenance	.00	.00	1,500.00	.00	1,500.00
01-44-543500	Removal / Trim Trees	39,321.00	53,497.00	55,000.00	25,136.00	55,000.00
01-44-543600	Chip Disposal	1,175.00	1,840.00	2,500.00	1,720.00	2,000.00
01-44-544000	Heating & Cooling System Maintenance	4,322.17	13,962.71	15,000.00	7,175.80	15,000.00
01-44-544400	Public Works Garage Maintenance	16,893.30	21,087.43	30,000.00	30,509.31	30,000.00
01-44-544500	Parks & Rec Building Maintenance	15,740.97	39,438.49	25,000.00	16,366.89	25,000.00
01-44-545000	Warning Sirens	2,480.00	2,560.00	5,000.00	4,811.90	5,000.00
01-44-546000	Harlem Berms Maintenance	20,517.30	32,125.96	30,000.00	19,745.00	30,000.00
01-44-546100	Harlem Avenue Maintenance	31,022.06	38,531.56	30,000.00	18,004.00	30,000.00
01-44-554000	Legal Notices	.00	534.83	500.00	.00	500.00
01-44-561000	Membership, Dues, Subscriptions	25.00	234.00	300.00	154.30	300.00
01-44-562000	Travel Expenses	.00	20.00	.00	.00	.00
01-44-563000	Training	96.00	2,150.00	3,000.00	437.00	5,000.00
01-44-580000	Uniform Allowance	2,437.70	3,000.00	3,000.00	2,188.78	3,000.00
01-44-594000	Equipment Rental	.00	68.97	1,000.00	41.30	1,000.00
01-44-651000	Office / Department Supplies	9,332.83	11,106.11	10,000.00	7,562.12	10,000.00
01-44-662000	Custodian Supplies	4,090.28	2,946.48	6,000.00	1,010.00	6,000.00
01-44-663000	Landscape Supplies	6,987.87	14,240.32	10,000.00	3,579.60	10,000.00
01-44-717000	Classic Car Event	3,775.16	3,385.23	5,000.00	4,422.64	5,000.00
01-44-718000	4th of July	15,429.10	11,549.63	17,000.00	14,309.64	17,000.00
01-44-810000	Purchase of Equipment	3,166.64	3,673.06	10,000.00	8,057.74	10,000.00
<b>Total Expenditures Municipal Grounds and Property</b>		<b>570,791.27</b>	<b>694,893.46</b>	<b>792,300.00</b>	<b>595,045.94</b>	<b>822,300.00</b>

**CITY OF PALOS HEIGHTS**

Budget Worksheet - Department  
Periods 01/24-12/24

**FUND 1 - General Fund**

		2021-21	2022-22	2023-23	2023-23	2024-24
		Prior Year 2	Prior Year	Current Yr	Current Yr	Future Year
		Actual	Actual	Budget	Actual	Budget
<u>Motor Vehicle Maintenance</u>						
01-45-421000	Full Time Wages	158,325.15	161,642.51	168,000.00	150,058.47	174,000.00
01-45-423000	Overtime	2,304.36	3,306.75	7,000.00	3,687.59	7,000.00
01-45-529100	Police Equipment Maintenance	25.60	1,921.93	3,000.00	676.43	3,000.00
01-45-529300	Building & Grounds Equipment Maintenance	12,980.63	31,411.46	15,000.00	15,513.04	15,000.00
01-45-529400	Roads Equipment Maintenance	8,112.95	12,591.18	10,000.00	9,046.48	10,000.00
01-45-529600	Lake Katherine Equipment Maintenance	299.25	718.37	3,000.00	388.01	4,000.00
01-45-529800	Water & Sewer Equipment Maintenance	10,009.50	11,427.24	16,000.00	11,644.11	16,000.00
01-45-529900	MVM Equipment Maintenance	54.90	71.88	2,500.00	6.49	2,500.00
01-45-534000	Snow Plow Equipment Maintenance	5,855.20	4,906.67	9,000.00	3,850.05	9,000.00
01-45-535100	Police Vehicle Maintenance	13,699.67	27,306.48	20,000.00	20,037.74	20,000.00
01-45-535200	Building Department Vehicle Maintenance	926.89	551.43	1,500.00	2,940.12	1,500.00
01-45-535300	Building & Grounds Vehicle Maintenance	3,325.30	3,930.68	10,000.00	2,534.60	10,000.00
01-45-535400	Roads Vehicle Maintenance	11,995.17	9,848.56	15,000.00	6,368.11	15,000.00
01-45-535500	Recreation Vehicle Maintenance	2,547.64	2,685.48	3,000.00	989.33	3,000.00
01-45-535600	Lake Katherine Vehicle Maintenance	230.52	833.53	2,000.00	196.00	2,000.00
01-45-535800	Water & Sewer Vehicle Maintenance	17,700.59	18,610.23	25,000.00	6,562.54	25,000.00
01-45-535900	MVM Vehicle Maintenance	186.75	417.71	1,500.00	154.60	1,500.00
01-45-537000	Computer Hardware, Software, & Maintenance	3,330.84	3,254.64	5,000.00	2,460.00	5,000.00
01-45-561000	Membership, Dues, Subscriptions	.00	.00	200.00	.00	200.00
01-45-563000	Training	692.00	320.00	4,000.00	280.00	4,000.00
01-45-580000	Uniform Allowance	5,559.56	6,823.89	6,800.00	3,952.85	6,800.00
01-45-594000	Equipment Rental	1,067.37	2,076.74	3,000.00	457.48	3,000.00
01-45-651000	Office / Department Supplies	7,776.00	6,886.06	8,000.00	7,554.31	8,000.00
01-45-655000	Gasoline & Oil	154,460.80	198,084.80	200,000.00	135,753.31	200,000.00
01-45-810000	Purchase of Equipment	9,193.08	32,802.87	3,000.00	.00	3,000.00
<b>Total Expenditures Motor Vehicle Maintenance</b>		<b>430,659.72</b>	<b>542,431.09</b>	<b>541,500.00</b>	<b>385,111.66</b>	<b>548,500.00</b>

**CITY OF PALOS HEIGHTS**

Budget Worksheet - Department  
Periods 01/24-12/24

**FUND 1 - General Fund**

		2021-21	2022-22	2023-23	2023-23	2024-24
		Prior Year 2	Prior Year	Current Yr	Current Yr	Future Year
		Actual	Actual	Budget	Actual	Budget
<u>Recreation Department</u>						
01-51-311000	Recreation Property Tax - Current	595,385.52	584,650.74	620,000.00	324,921.05	650,000.00
01-51-311200	Recreation Property Tax - Prior	4,820.65	6,126.02	5,000.00	5,754.26	5,000.00
01-51-348000	Grant Revenues	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
01-51-368100	Adult Program Fees	.00	.00	15,000.00	.00	16,500.00
01-51-368200	Camp Fees	1,161.00	2,889.00	220,000.00	2,537.72	222,000.00
01-51-368300	Early Childhood Program Fees	23,498.33	32,758.00	28,000.00	27,214.25	29,000.00
01-51-368400	Fitness Program Fees	87.00	2,997.00	30,000.00	3,253.20	35,000.00
01-51-368500	Preschool Fees	7,400.50	45,549.30	70,000.00	26,251.00	70,000.00
01-51-368600	Special Event Fees	8,306.50	14,202.74	18,500.00	9,924.76	20,000.00
01-51-368700	Teen Program Fees	.00	.00	1,000.00	.00	.00
01-51-368800	Youth Program Fees	17,062.85	18,343.50	175,000.00	13,781.75	185,000.00
01-51-368900	Youth Athletic Fees	138,285.45	181,922.65	150,000.00	148,841.50	155,000.00
01-51-369000	Birthday Party Fees	8,830.00	19,718.00	15,000.00	14,195.00	17,000.00
01-51-370000	Play Memberships RDR	.00	.00	110,000.00	.00	125,000.00
01-51-370100	Play Memberships Standard Rate	.00	.00	25,000.00	.00	25,000.00
01-51-370200	Play Plus Membership RDR	.00	.00	4,500.00	.00	.00
01-51-370400	Daily Walk In Track Fees	205.00	315.00	1,000.00	710.00	1,000.00
01-51-370500	Open Gym Fees	.00	.00	42,000.00	.00	50,000.00
01-51-370600	Personal Training	11,847.00	6,645.00	10,000.00	7,956.00	10,000.00
01-51-382000	Building Rental	49,212.50	75,767.50	70,000.00	65,478.00	72,000.00
01-51-382300	Park Permit Fees	3,305.00	4,775.00	5,000.00	5,125.00	5,000.00
01-51-385000	Farmers Market Space Rental	13,108.00	21,696.40	12,500.00	14,211.00	15,000.00
01-51-386000	Holiday in the Heights Revenue	.00	12,950.00	25,000.00	17,325.00	15,000.00
01-51-387000	4th of July Donations - General	2,900.00	7,305.00	10,000.00	9,181.00	10,000.00
01-51-387100	4th of July Donations - Water Bill	1,639.25	3,360.72	2,500.00	.00	.00
01-51-388000	Sponsorships	12,150.00	8,500.00	8,000.00	15,725.00	12,000.00
01-51-389000	Miscellaneous Revenues	4,452.46	4,351.39	500.00	3,240.92	1,000.00
01-51-389300	Vending Revenues	8,221.75	20,501.45	18,500.00	18,124.60	20,000.00
<b>Total Revenue Recreation Department</b>		<b>912,878.76</b>	<b>1,076,324.41</b>	<b>1,693,000.00</b>	<b>734,751.01</b>	<b>1,766,500.00</b>

**CITY OF PALOS HEIGHTS**

**Budget Worksheet - Department  
Periods 01/24-12/24**

**FUND 1 - General Fund**

		2021-21	2022-22	2023-23	2023-23	2024-24
		Prior Year 2	Prior Year	Current Yr	Current Yr	Future Year
		Actual	Actual	Budget	Actual	Budget
<u>Recreation Department</u>						
01-51-421100	Parks & Rec Director Salary	103,094.52	105,796.13	108,909.00	96,342.85	113,265.00
01-51-421200	Superintendent of Recreation Salary	60,579.06	61,965.68	70,000.00	57,951.03	70,720.00
01-51-421300	Office Manager Salary	41,839.98	34,623.55	45,000.00	40,725.45	47,840.00
01-51-421400	Program Manager Salary	40,618.25	40,000.08	45,000.00	40,039.66	46,800.00
01-51-421500	Front Desk Wages	77,002.76	82,095.00	102,000.00	79,719.32	100,000.00
01-51-421600	Building Attendant Salary	8,162.03	9,491.25	18,000.00	7,486.75	10,000.00
01-51-421700	Recreation and Aquatic Manager Salary	44,528.17	45,984.94	37,500.00	22,807.76	39,500.00
01-51-421800	Full Time Custodial Wages	55,665.11	56,476.42	58,203.00	52,647.96	61,000.00
01-51-421900	Recreation Assistant / Intern Wages	10,475.87	11,423.07	3,000.00	.00	3,000.00
01-51-422100	Adult Program Staff Wages	3,647.45	4,425.07	7,000.00	2,736.71	6,000.00
01-51-422200	Camp Staff Wages	91,738.42	107,812.10	170,000.00	125,030.40	140,000.00
01-51-422300	Early Childhood Staff Wages	8,055.51	6,799.51	8,000.00	4,878.50	7,000.00
01-51-422400	Group Fitness Staff Wages	4,583.26	5,094.92	22,000.00	2,083.30	23,000.00
01-51-422500	Preschool Staff Wages	38,313.18	36,640.64	47,000.00	34,586.00	50,000.00
01-51-422600	Special Event Staff Wages	6,063.51	7,734.00	6,500.00	10,374.82	10,275.00
01-51-422800	Youth Program Staff Wages	63,096.62	47,073.89	75,000.00	27,988.43	98,000.00
01-51-422900	Youth Athletic Staff Wages	5,906.13	10,295.50	12,000.00	9,156.26	13,000.00
01-51-423000	Birthday Party Staff Wages	4,978.89	7,667.25	8,000.00	5,304.00	8,000.00
01-51-423100	Fitness Center Attendant Wages	58,034.13	65,253.00	67,000.00	64,445.00	70,000.00
01-51-423200	Facilities Manager Wages	47,776.19	49,331.99	70,000.00	61,922.86	80,000.00
01-51-423300	Part Time Custodian Wages	62,910.14	62,112.80	66,000.00	60,655.72	69,000.00
01-51-423400	Facilities Tech Wages	67,417.21	69,950.35	68,814.00	64,322.31	78,000.00
01-51-423500	Personal Trainer Wages	11,249.17	3,318.75	4,000.00	5,600.25	5,000.00
01-51-423700	Open Gym Staff Wages	7,813.06	16,509.00	15,000.00	19,384.75	18,500.00
01-51-537000	Computer Hardware, Software, & Maintenance	15,346.43	36,218.05	40,000.00	34,384.65	37,000.00
01-51-540000	Recreation Building Expense	12,124.76	21,483.85	20,000.00	12,182.45	20,000.00
01-51-540100	Contractual Services Building	13,697.26	25,653.00	22,000.00	14,721.79	24,000.00
01-51-540200	Contractual Services Fitness Center	1,256.00	.00	3,000.00	1,353.00	3,000.00
01-51-549000	Professional Services	14,047.10	3,608.88	18,000.00	3,374.67	15,000.00
01-51-551000	Postage	2,020.58	7,036.61	6,000.00	5,054.26	6,500.00
01-51-552000	Telephone	23,878.17	25,382.14	24,000.00	15,818.60	24,000.00
01-51-557000	Publicity & Advertising	13,128.29	12,579.25	15,000.00	6,521.25	15,000.00
01-51-561000	Membership, Dues, Subscriptions	5,088.02	6,207.92	5,500.00	5,050.67	6,500.00
01-51-563000	Training	3,949.10	8,043.47	12,000.00	7,235.25	13,000.00
01-51-567000	Employee Background Checks	2,571.50	3,515.00	3,500.00	2,885.50	3,500.00
01-51-571000	Utilities - Gas	11,556.66	12,312.11	13,000.00	13,637.85	13,000.00
01-51-578000	Credit Card Fees	17,462.02	25,246.20	21,000.00	30,748.38	21,000.00
01-51-594000	Contractual Services	17,943.06	20,595.65	19,000.00	22,094.29	20,000.00
01-51-594100	Fitness Equipment Lease	23,565.21	22,502.18	24,000.00	22,002.18	22,000.00
01-51-651000	Office / Department Supplies	4,969.50	7,267.75	7,000.00	7,234.18	8,000.00
01-51-662000	Custodial Supplies	11,415.88	11,807.21	12,000.00	11,676.10	13,000.00
01-51-681100	Adult Program Supplies	2,531.60	2,508.79	5,000.00	9,683.19	14,500.00
01-51-681200	Camp Supplies	10,117.87	16,399.29	35,000.00	23,955.73	30,000.00
01-51-681300	Early Childhood Program Supplies	6,327.32	10,302.10	6,500.00	6,815.97	7,000.00
01-51-681400	Fitness Program Supplies	320.86	842.14	1,500.00	381.98	2,000.00
01-51-681500	Preschool Supplies	4,926.19	7,326.79	6,000.00	4,663.59	7,000.00
01-51-681600	Special Event Supplies	31,380.85	45,722.07	28,000.00	37,821.87	32,000.00
01-51-681800	Youth Program Supplies	15,472.17	24,712.43	38,000.00	19,043.23	36,000.00
01-51-681900	Youth Athletic Supplies	51,293.58	77,520.48	68,000.00	62,791.25	74,000.00
01-51-682000	Birthday Party Supplies	1,128.82	2,728.71	2,500.00	1,499.77	2,500.00
01-51-683000	Vending Supplies	4,849.62	12,632.70	9,000.00	8,497.32	9,000.00
01-51-685000	Farmers Market Expenses	5,882.45	7,374.99	6,000.00	6,059.72	7,000.00

**CITY OF PALOS HEIGHTS**

**Budget Worksheet - Department  
Periods 01/24-12/24**

**FUND 1 - General Fund**

		2021-21	2022-22	2023-23	2023-23	2024-24
		Prior Year 2	Prior Year	Current Yr	Current Yr	Future Year
		Actual	Actual	Budget	Actual	Budget
01-51-701000	Senior Citizens	.00	6,127.00	6,500.00	4,100.00	6,500.00
01-51-718000	4th of July	28,493.34	41,289.72	55,000.00	42,415.91	58,000.00
01-51-719000	Holiday in the Heights	.00	22,789.94	25,000.00	96.00	30,000.00
01-51-812000	Fitness Center Equipment Purchases	4,894.92	2,533.23	3,000.00	2,611.41	4,000.00
01-51-826000	Park Development / Recreation Improvements	5,472.87	10,186.92	20,000.00	15,331.34	20,000.00
	<b>Total Expenditures Recreation Department</b>	<b>1,290,660.62</b>	<b>1,488,331.46</b>	<b>1,713,926.00</b>	<b>1,357,933.44</b>	<b>1,771,900.00</b>

**CITY OF PALOS HEIGHTS**

Budget Worksheet - Department  
Periods 01/24-12/24

**FUND 1 - General Fund**

		2021-21	2022-22	2023-23	2023-23	2024-24
		Prior Year 2	Prior Year	Current Yr	Current Yr	Future Year
		Actual	Actual	Budget	Actual	Budget
<u>Lake Katherine Nature Center</u>						
01-56-357000	Lake Katherine Board Revenue	134,600.00	210,000.00	230,000.00	172,500.00	.00
01-56-387000	Interfund Operating Transfer	214,219.00	243,450.00	246,724.00	185,042.97	.00
<b>Total Revenues Lake Katherine Nature Center</b>		<b>348,819.00</b>	<b>453,450.00</b>	<b>476,724.00</b>	<b>357,542.97</b>	<b>.00</b>
<u>Lake Katherine Nature Center</u>						
01-56-421000	LK Operations Manager	85,402.92	87,165.09	88,683.00	79,771.56	92,230.00
01-56-421100	Clubhouse Building Supervisor Wages	.00	22,077.00	21,000.00	25,361.25	22,000.00
01-56-421200	LK Business Coordinator Salary	54,039.23	56,029.76	57,680.00	51,011.87	59,987.00
01-56-421300	LK Program Coordinator Salary	43,321.99	44,473.35	45,783.00	40,500.43	47,614.00
01-56-421500	Part Time Seasonal Wages	92,817.14	94,553.25	85,000.00	103,925.48	90,000.00
01-56-421600	Naturalist Salary	48,992.21	50,301.53	51,778.00	45,804.01	53,849.00
01-56-421700	Custodial Wages	.00	19,777.74	16,000.00	19,434.77	17,500.00
01-56-529000	Other Maintenance	1,500.00	7,707.02	10,000.00	3,123.86	10,000.00
01-56-530000	Maintenance Contracts	18,474.82	21,351.58	21,800.00	21,176.30	21,800.00
01-56-537000	Computer Hardware, Software, & Maintenance	.00	13,414.55	15,000.00	4,755.36	15,000.00
01-56-540000	Building & Grounds Maintenance	.00	7,879.84	11,500.00	3,484.88	11,500.00
01-56-540100	Nature Center Maintenance	2,222.51	.00	.00	.00	.00
01-56-541000	Postage	.00	1,296.81	1,500.00	1,846.08	1,500.00
01-56-552000	Telephone	12,207.48	17,169.46	15,000.00	13,059.02	15,000.00
01-56-571000	Utilities	12,038.10	31,075.45	26,000.00	22,678.22	26,000.00
01-56-571300	Utilities - Cable	1,393.50	1,067.91	1,500.00	952.55	1,500.00
01-56-591000	Liquor Insurance Policy	.00	4,500.00	5,000.00	4,425.00	5,000.00
01-56-651000	Office / Department Supplies	4,924.66	1,631.47	3,500.00	1,135.30	3,000.00
01-56-925000	Miscellaneous Expenses	.00	.00	.00	392.97	.00
<b>Total Expenditures Lake Katherine Nature Center</b>		<b>377,334.56</b>	<b>481,471.81</b>	<b>476,724.00</b>	<b>442,838.91</b>	<b>493,480.00</b>

**CITY OF PALOS HEIGHTS**

Budget Worksheet - Department  
Periods 01/24-12/24

**FUND 1 - General Fund**

		2021-21	2022-22	2023-23	2023-23	2024-24
		Prior Year 2	Prior Year	Current Yr	Current Yr	Future Year
		Actual	Actual	Budget	Actual	Budget
<u>Swimming Pool</u>						
01-58-301000	Resident Family Fees	32,248.50	40,476.70	43,000.00	43,945.33	44,000.00
01-58-302000	Standard Family Fees	36,591.00	48,720.00	53,000.00	63,800.00	65,500.00
01-58-303000	Resident Individual Fees	1,560.00	1,911.95	2,000.00	2,286.70	3,000.00
01-58-304000	Standard Individual Fees	4,575.00	2,819.00	4,500.00	4,290.00	5,000.00
01-58-305000	Resident Senior Citizen Fees	3,208.50	4,179.96	8,000.00	5,845.05	6,000.00
01-58-306000	Standard Senior Citizen Fees	930.00	5,675.00	6,000.00	5,907.00	6,000.00
01-58-308000	General Admission	93,610.00	122,089.00	135,000.00	135,906.00	137,000.00
01-58-309000	Lessons	.00	690.00	30,000.00	.00	30,000.00
01-58-376000	Concessions	35,021.62	48,930.66	58,000.00	53,750.81	58,000.00
01-58-382000	Pool Rental	5,865.10	6,822.50	6,500.00	5,621.25	7,000.00
01-58-382100	Deck Rental	445.00	3,345.00	4,000.00	4,520.00	5,000.00
01-58-389000	Miscellaneous Sales	681.00	819.82	1,000.00	211.00	500.00
<b>Total Revenues Swimming Pool</b>		<b>214,735.72</b>	<b>286,479.59</b>	<b>351,000.00</b>	<b>326,083.14</b>	<b>367,000.00</b>
<u>Swimming Pool</u>						
01-58-421000	Aquatic Coordinator Salary	12,500.00	12,500.00	12,500.00	20,884.64	12,500.00
01-58-421100	Assistant Manager Salary	16,689.28	18,289.38	20,000.00	25,912.39	25,000.00
01-58-421200	Cashiers / Attendants / Concession Wages	34,670.27	39,222.01	44,000.00	48,601.76	51,000.00
01-58-421400	Life Guard / Crew Leader Wages	60,789.15	79,011.89	85,000.00	84,915.48	90,000.00
01-58-421500	Swim Instructor Wages	11,605.57	16,427.33	18,000.00	24,154.73	25,000.00
01-58-421600	Maintenance Staff Wages	1,075.25	1,066.75	2,500.00	448.50	1,000.00
01-58-461000	Social Security Contribution	8,514.43	10,324.08	11,300.00	.00	12,500.00
01-58-462000	IMRF Contribution	1,453.75	1,335.00	1,150.00	.00	1,200.00
01-58-463000	Medicare	1,991.28	2,414.50	2,640.00	.00	2,910.00
01-58-543000	Pool Property Maintenance Wages	6,048.00	3,815.91	5,000.00	4,759.33	5,000.00
01-58-552000	Telephone	630.00	900.00	500.00	675.00	600.00
01-58-557000	Publicity & Advertising	471.76	2,516.42	3,000.00	.00	1,500.00
01-58-571000	Utilities - Gas	6,414.53	16,202.19	15,000.00	4,533.85	13,000.00
01-58-571100	Utilities - Electric	25,503.37	8,582.39	9,000.00	9,454.01	8,500.00
01-58-580000	Uniform Allowance	992.45	3,884.25	2,000.00	1,981.50	2,500.00
01-58-651000	Office / Department Supplies	676.99	591.73	500.00	122.82	500.00
01-58-664000	Sundries	.00	.00	500.00	.00	500.00
01-58-665000	Sanitation Supplies	605.51	98.35	1,500.00	670.90	1,000.00
01-58-668000	Chemical Supplies	15,045.20	19,223.73	20,000.00	22,030.17	23,000.00
01-58-669000	Concession Supplies	21,495.13	30,998.71	25,000.00	37,460.24	26,000.00
01-58-710000	Special Events	.00	187.84	1,000.00	850.97	1,000.00
01-58-712000	Safety	5,825.00	5,563.93	6,000.00	5,251.57	4,500.00
01-58-810000	Purchase of Equipment	1,540.92	1,194.89	2,500.00	1,778.62	2,500.00
01-58-861000	Capital Improvements	8,604.38	12,041.70	15,000.00	9,492.77	15,000.00
<b>Total Expenditures Swimming Pool</b>		<b>243,142.22</b>	<b>286,392.98</b>	<b>303,590.00</b>	<b>303,979.25</b>	<b>326,210.00</b>
<b>Total Fund Revenue Over Expenditures</b>		<b>525,441.10</b>	<b>( 1,014,148.39)</b>	<b>.00</b>	<b>( 1,446.44)</b>	<b>.00</b>
<u>Fund Summary</u>						
Revenue		12,426,836.41	13,318,670.30	14,046,536.00	10,658,534.28	13,846,459.00
Expenditures		11,901,395.31	14,332,818.69	14,046,536.00	10,659,980.72	13,846,459.00

**CITY OF PALOS HEIGHTS**

Budget Worksheet - Department  
Periods 01/24-12/24

FUND 1 - General Fund

	2021-21 Prior Year 2 Actual	2022-22 Prior Year Actual	2023-23 Current Yr Budget	2023-23 Current Yr Actual	2024-24 Future Year Budget
Net Revenue Over Expenditures	525,441.10	( 1,014,148.39)	.00	( 1,446.44)	.00

City of Palos Heights  
 Beautification Committee  
 Fiscal Years 2023 and 2024

10/26/2023

	<b>2023 Budget</b>	<b>2023 Projected</b>	<b>2024 Proposed</b>
Beginning Fund Balance	\$73,067	\$73,067	\$54,398
Revenues:	\$25,100	\$25,689	\$25,100
Expenditures:			
Classic Car Event	\$21,500	\$15,000	\$24,500
Adopt-a-Pot	8,850	12,358	12,500
Keep Palos Heights Beautiful	27,000	17,000	27,000
Total Expenditures	\$57,350	\$44,358	\$64,000
Revenues over (under) Expenditures	(\$32,250)	(\$18,669)	(\$38,900)
Estimated Ending Fund Balance	\$40,817	\$54,398	\$15,498

**CITY OF PALOS HEIGHTS**

Budget Worksheet - Department  
Periods 01/24-12/24

**FUND 2 - Beautification Fund**

		2021	2022	2023	2023	2024
		Actual	Actual	Budget	Actual	Budget
<u>Classic Car Event</u>						
02-01-300100	Raffle Ticket Sales	4,985.00	5,580.00	6,000.00	7,434.00	6,000.00
02-01-300200	Tee Shirt Sales	695.00	435.00	300.00	255.00	300.00
02-01-300300	Car Registration	2,728.00	3,334.00	2,800.00	3,300.00	2,800.00
02-01-300400	Good Humor Truck	100.00	.00	.00	.00	.00
02-01-300500	Sponsors	11,750.00	11,650.00	12,000.00	8,500.00	10,000.00
Total Revenues Classic Car Event		20,258.00	20,999.00	21,100.00	19,489.00	19,100.00
<u>Classic Car Event</u>						
02-01-700000	Marketing	473.93	71.22	500.00	370.57	500.00
02-01-700400	Equipment Rental	1,825.70	2,598.05	3,000.00	2,243.00	3,000.00
02-01-700500	Equipment Purchase	450.00	.00	.00	.00	.00
02-01-700600	Shirt Expense	2,716.33	3,188.70	3,000.00	4,024.85	4,000.00
02-01-700800	Miscellaneous Expenses	2,232.92	1,813.41	2,000.00	2,971.27	3,000.00
02-01-700900	Prize Money	2,500.00	2,728.00	3,000.00	3,717.00	4,000.00
02-01-990200	Transfer to Keep Palos Heights	13,096.59	.00	.00	.00	.00
02-01-990300	Charitable Contributions	1,300.00	1,450.00	10,000.00	1,450.00	10,000.00
Total Expenditures Classic Car Event		24,595.47	11,849.38	21,500.00	14,776.69	24,500.00
<u>Adopt-A-Pot</u>						
02-02-300100	Pot Sponsorship	4,080.00	4,480.00	4,000.00	6,200.00	6,000.00
Total Revenues Adopt-A-Pot		4,080.00	4,480.00	4,000.00	6,200.00	6,000.00
<u>Adopt-A-Pot</u>						
02-02-700000	Plants, Soil, & Supplies	4,230.81	5,107.52	8,500.00	11,965.05	12,000.00
02-02-700300	Signage	144.00	264.80	250.00	347.20	400.00
02-02-700500	Planting Day Expenses	37.04	36.38	100.00	45.75	100.00
Total Expenditures Adopt-A-Pot		4,411.85	5,408.70	8,850.00	12,358.00	12,500.00
<u>Keep Palos Heights Beautiful</u>						
02-03-300100	Transfer from Classic Car Even	13,096.59	.00	.00	.00	.00
Total Revenues Keep Palos Heights Beautiful		13,096.59	.00	.00	.00	.00

**CITY OF PALOS HEIGHTS**

Budget Worksheet - Department  
Periods 01/24-12/24

FUND 2 - Beautification Fund

	2021 Actual	2022 Actual	2023 Budget	2023 Actual	2024 Budget
<u>Keep Palos Heights Beautiful</u>					
02-03-700000 Recognition Night	451.87	318.08	500.00	.00	500.00
02-03-700100 Miscellaneous Expenses	1,800.00	110.26	1,000.00	.00	1,000.00
02-03-700200 Subdivision Entrance Program	.00	.00	500.00	.00	500.00
02-03-990300 Charitable Contributions	10,375.18	521.71	25,000.00	3,000.00	25,000.00
<b>Total Expenditures Keep Palos Heights Beautiful</b>	<b>12,627.05</b>	<b>950.05</b>	<b>27,000.00</b>	<b>3,000.00</b>	<b>27,000.00</b>
<b>Total Fund Revenue Over Expenditures</b>	<b>4,199.78</b>	<b>( 7,270.87)</b>	<b>32,250.00</b>	<b>4,445.69</b>	<b>38,900.00</b>
<b>Fund Summary</b>					
Revenue	37,434.59	25,479.00	25,100.00	25,689.00	25,100.00
Expenditures	41,634.37	18,208.13	57,350.00	30,134.69	64,000.00
<b>Net Revenue Over Expenditures</b>	<b>( 4,199.78)</b>	<b>7,270.87</b>	<b>( 32,250.00)</b>	<b>( 4,445.69)</b>	<b>( 38,900.00)</b>

City of Palos Heights  
Channel 4 PEG Fund  
Fiscal Years 2023 and 2024

10/26/2023

	<b>2023 Budget</b>	<b>2023 Projected</b>	<b>2024 Proposed</b>
Beginning Fund Balance	\$21,767	\$21,767	\$8,067
Revenues:	\$25,000	\$21,300	\$25,000
Expenditures:	\$35,000	\$35,000	\$25,000
Revenues over (under) Expenditures	(\$10,000)	(\$13,700)	\$0
Estimated Ending Fund Balance	\$11,767	\$8,067	\$8,067

**CITY OF PALOS HEIGHTS**

Budget Worksheet - Department  
Periods 01/24-12/24

FUND 3 - Channel 4 PEG Fund

		2021	2022	2023	2023	2024
		Actual	Actual	Budget	Actual	Budget
<u>Revenue</u>						
03-00-325100	Comcast Cable PEG Fee	9,432.88	11,850.17	12,000.00	8,462.28	12,000.00
03-00-326100	AT&T Cable PEG Fee	11,686.40	10,845.68	13,000.00	7,634.61	13,000.00
	<b>Total Revenues</b>	<b>21,119.28</b>	<b>22,695.85</b>	<b>25,000.00</b>	<b>16,096.89</b>	<b>25,000.00</b>
<u>Expenditures</u>						
03-00-652000	Channel 4 Supplies & Equipment	22,397.71	10,056.26	35,000.00	33,207.84	25,000.00
	<b>Total Expenditures</b>	<b>22,397.71</b>	<b>10,056.26</b>	<b>35,000.00</b>	<b>33,207.84</b>	<b>25,000.00</b>
	<b>Total Fund Revenue Over Expenditures</b>	<b>( 1,278.43)</b>	<b>12,639.59</b>	<b>( 10,000.00)</b>	<b>( 17,110.95)</b>	<b>.00</b>
<u>Fund Summary</u>						
	Revenue	21,119.28	22,695.85	25,000.00	16,096.89	25,000.00
	Expenditures	22,397.71	10,056.26	35,000.00	33,207.84	25,000.00
	<b>Net Revenue Over Expenditures</b>	<b>( 1,278.43)</b>	<b>12,639.59</b>	<b>( 10,000.00)</b>	<b>( 17,110.95)</b>	<b>.00</b>

City of Palos Heights  
Gateway TIF Fund Proforma  
Fiscal Years 2023 and 2024

10/26/2023

	<b>2023 Budget</b>	<b>2023 Projected</b>	<b>2024 Proposed</b>
Beginning Fund Balance	\$967,151	\$967,151	\$1,690,051
Revenues:			
Property Taxes	\$1,100,000	\$714,000	\$700,000
Interest	\$5,000	\$40,000	\$30,000
<b>TOTAL REVENUES</b>	<b>\$1,105,000</b>	<b>\$754,000</b>	<b>\$730,000</b>
Expenditures:			
City Staff Professional Services	\$25,000	\$20,000	\$25,000
Legal Services	\$50,000	\$2,500	\$50,000
Other Professional Services	\$60,000	\$8,500	\$50,000
Postage / Deliver	\$3,000	\$100	\$500
Legal Notices / Publication	\$1,000	\$0	\$500
Redevelopment Project Costs	\$2,300,000	\$0	\$1,900,000
<b>TOTAL EXPENDITURES</b>	<b>\$2,439,000</b>	<b>\$31,100</b>	<b>\$2,026,000</b>
Revenues over (under) Expenditures	<b>(\$1,334,000)</b>	<b>\$722,900</b>	<b>(\$1,296,000)</b>
Estimated Ending Fund Balance	<b>(\$366,849)</b>	<b>\$1,690,051</b>	<b>\$394,051</b>

**CITY OF PALOS HEIGHTS**

Budget Worksheet - Department  
Periods 01/24-12/24

**FUND 11 - Gateway TIF Fund**

		2021	2022	2023	2023	2024
		Actual	Actual	Budget	Actual	Budget
<u>Revenue</u>						
11-00-311000	Property Tax Revenue	217,307.16	648,582.85	1,100,000.00	357,181.10	700,000.00
11-00-381000	Interest Income	760.57	5,573.41	5,000.00	38,742.72	30,000.00
	<b>Total Revenues</b>	<b>218,067.73</b>	<b>654,156.26</b>	<b>1,105,000.00</b>	<b>395,923.82</b>	<b>730,000.00</b>
<u>Expenditures</u>						
11-00-421000	City Staff Professional Services	8,157.89	8,034.90	25,000.00	.00	25,000.00
11-00-539000	Legal Services	613.20	490.00	50,000.00	.00	50,000.00
11-00-549000	Professional Services	8,300.75	10,721.25	60,000.00	3,825.00	50,000.00
11-00-551000	Postage	56.88	71.08	3,000.00	.00	500.00
11-00-554000	Printing, Publishing, Legal Notices	146.93	102.85	1,000.00	.00	500.00
11-00-860000	Redevelopment Project Costs	.00	.00	2,300,000.00	.00	1,900,000.00
	<b>Total Expenditures</b>	<b>17,275.65</b>	<b>19,420.08</b>	<b>2,439,000.00</b>	<b>3,825.00</b>	<b>2,026,000.00</b>
	<b>Total Fund Revenue Over Expenditures</b>	<b>200,792.08</b>	<b>634,736.18</b>	<b>( 1,334,000.00)</b>	<b>392,098.82</b>	<b>( 1,296,000.00)</b>
<u>Fund Summary</u>						
	Revenue	218,067.73	654,156.26	1,105,000.00	395,923.82	730,000.00
	Expenditures	17,275.65	19,420.08	2,439,000.00	3,825.00	2,026,000.00
	<b>Net Revenue Over Expenditures</b>	<b>200,792.08</b>	<b>634,736.18</b>	<b>( 1,334,000.00)</b>	<b>392,098.82</b>	<b>( 1,296,000.00)</b>

City of Palos Heights  
127th & Harlem TIF  
Fiscal Years 2023 and 2024

10/26/2023

	<b>2023 Budget</b>	<b>2023 Projected</b>	<b>2024 Proposed</b>
Beginning Fund Balance	\$824,135	\$824,135	\$949,890
Revenues:			
Property Taxes	\$500,000	\$510,000	\$485,000
Interest	\$3,000	\$23,000	\$20,000
<b>TOTAL REVENUES</b>	<b>\$503,000</b>	<b>\$533,000</b>	<b>\$505,000</b>
Expenditures:			
City Staff Professional Services	\$5,000	\$5,000	\$6,500
Legal Services	\$35,000	\$5,000	\$6,500
Professional Services	\$25,000	\$8,500	\$6,500
Legal Notice and Postage	\$500	\$300	\$500
Jewel Note Payment	\$400,000	\$388,445	\$390,000
<b>TOTAL EXPENDITURES</b>	<b>\$465,500</b>	<b>\$407,245</b>	<b>\$410,000</b>
Revenues over (under) Expenditures	\$37,500	\$125,755	\$95,000
Estimated Ending Fund Balance	\$861,635	\$949,890	\$1,044,890

**CITY OF PALOS HEIGHTS**

Budget Worksheet - Department  
Periods 01/24-12/24

FUND 13 - 127th & Harlem TIF

		2021	2022	2023	2023	2024
		Actual	Actual	Budget	Actual	Budget
<u>Revenue</u>						
13-00-311000	127th & Harlem TIF Levy - Current	485,340.57	476,907.65	500,000.00	265,508.28	485,000.00
13-00-381000	Interest Income	2,090.06	4,320.21	3,000.00	22,718.52	20,000.00
	<b>Total Revenues</b>	<b>487,430.63</b>	<b>481,227.86</b>	<b>503,000.00</b>	<b>288,226.80</b>	<b>505,000.00</b>
<u>Expenditures</u>						
13-00-421000	City Staff Professional Services	8,376.69	4,096.85	5,000.00	.00	6,500.00
13-00-539000	Legal Services	333.20	.00	35,000.00	.00	6,500.00
13-00-549000	Professional Services	5,788.75	4,936.25	25,000.00	3,825.00	6,500.00
13-00-551000	Legal Notice and Postage	243.38	173.93	500.00	.00	500.00
13-00-810000	Jewel Note Payment	304,443.25	382,908.08	400,000.00	388,443.53	390,000.00
	<b>Total Expenditures</b>	<b>319,185.27</b>	<b>392,115.11</b>	<b>465,500.00</b>	<b>392,268.53</b>	<b>410,000.00</b>
	<b>Total Fund Revenue Over Expenditures</b>	<b>168,245.36</b>	<b>89,112.75</b>	<b>37,500.00</b>	<b>( 104,041.73)</b>	<b>95,000.00</b>
<u>Fund Summary</u>						
	Revenue	487,430.63	481,227.86	503,000.00	288,226.80	505,000.00
	Expenditures	319,185.27	392,115.11	465,500.00	392,268.53	410,000.00
	<b>Net Revenue Over Expenditures</b>	<b>168,245.36</b>	<b>89,112.75</b>	<b>37,500.00</b>	<b>( 104,041.73)</b>	<b>95,000.00</b>

City of Palos Heights  
Business District Fund  
Fiscal Years 2023 and 2024

10/26/2023

	<b>2023 Budget</b>	<b>2023 Projected</b>	<b>2024 Proposed</b>
Beginning Fund Balance	\$320,301	\$320,301	\$331,136
Revenues:			
Business District Sales Tax	\$160,000	\$146,000	\$153,000
Incremental Sales Tax	\$75,000	\$75,000	\$75,000
Interest	\$1,000	\$7,000	\$7,000
<b>TOTAL REVENUES</b>	<b>\$236,000</b>	<b>\$228,000</b>	<b>\$235,000</b>
Expenditures:			
City Staff Professional Services - Bus Dist Tax	\$5,000	\$5,000	\$5,000
Legal Services - Business District Tax	\$10,000	\$2,500	\$2,500
Professional Services - Business District Tax	\$10,000	\$4,000	\$2,500
Jewel Note Payment - Business District Tax	\$135,000	\$135,150	\$150,000
City Staff Professional Services - Inc Sales Tax	\$1,000	\$2,000	\$1,000
Legal Services - Incremental Sales Tax	\$2,000	\$1,000	\$1,000
Professional Services - Incremental Sales Tax	\$2,000	\$500	\$1,000
Jewel Note Payment - Incremental Sales Tax	\$70,000	\$67,015	\$72,000
<b>TOTAL EXPENDITURES</b>	<b>\$235,000</b>	<b>\$217,165</b>	<b>\$235,000</b>
Revenues over (under) Expenditures	\$1,000	\$10,835	\$0
Estimated Ending Fund Balance	\$321,301	\$331,136	\$331,136

**CITY OF PALOS HEIGHTS**

Budget Worksheet - Department  
Periods 01/24-12/24

**FUND 14 - Business District Fund**

		2021	2022	2023	2023	2024
		Actual	Actual	Budget	Actual	Budget
<u>DEPARTMENT 00</u>						
14-00-344000	Business District Sales Tax	152,955.32	143,813.79	160,000.00	113,158.46	153,000.00
14-00-345000	Incremental Sales Tax	50,000.00	70,000.00	75,000.00	.00	75,000.00
14-00-381000	Interest Income	72.20	2,567.80	1,000.00	6,903.11	7,000.00
<b>Total Revenues DEPARTMENT 00</b>		<b>203,027.52</b>	<b>216,381.59</b>	<b>236,000.00</b>	<b>120,061.57</b>	<b>235,000.00</b>
<u>Business District Tax</u>						
14-01-421000	City Staff Professional Servic	2,688.04	1,175.07	5,000.00	.00	5,000.00
14-01-539000	Legal Services	1,206.13	8,493.00	10,000.00	.00	2,500.00
14-01-549000	Professional Services	2,830.00	1,563.75	10,000.00	1,318.75	2,500.00
14-01-810000	Jewel Note Payment	114,857.88	139,317.35	135,000.00	135,149.77	150,000.00
<b>Total Expenditures Business District Tax</b>		<b>121,582.05</b>	<b>150,549.17</b>	<b>160,000.00</b>	<b>136,468.52</b>	<b>160,000.00</b>
<u>Incremental Sales Tax</u>						
14-02-421000	City Staff Professional Servic	906.43	2,985.30	1,000.00	.00	1,000.00
14-02-539000	Legal Services	.00	.00	2,000.00	.00	1,000.00
14-02-549000	Professional Services	.00	.00	2,000.00	.00	1,000.00
14-02-810000	Jewel Note Payment	43,229.87	49,093.57	70,000.00	67,014.70	72,000.00
<b>Total Expenditures Incremental Sales Tax</b>		<b>44,136.30</b>	<b>52,078.87</b>	<b>75,000.00</b>	<b>67,014.70</b>	<b>75,000.00</b>
<b>Total Fund Revenue Over Expenditures</b>		<b>( 37,309.17)</b>	<b>( 13,753.55)</b>	<b>( 1,000.00)</b>	<b>83,421.65</b>	<b>.00</b>
<u>Fund Summary</u>						
Revenue		203,027.52	216,381.59	236,000.00	120,061.57	235,000.00
Expenditures		165,718.35	202,628.04	235,000.00	203,483.22	235,000.00
<b>Net Revenue Over Expenditures</b>		<b>37,309.17</b>	<b>13,753.55</b>	<b>1,000.00</b>	<b>( 83,421.65)</b>	<b>.00</b>

City of Palos Heights  
Motor Fuel Tax Fund Proforma  
Fiscal Years 2023 and 2024

10/26/2023

	<b>2023 Budget</b>	<b>2023 Projected</b>	<b>2024 Proposed</b>
Beginning Fund Balance	\$1,103,225	\$1,103,225	\$926,225
Revenues:	\$544,000	\$573,000	\$550,000
Expenditures:	\$1,100,000	\$750,000	\$983,000
Revenues over (under) Expenditures	<b>(\$556,000)</b>	<b>(\$177,000)</b>	<b>(\$433,000)</b>
Estimated Ending Fund Balance	\$547,225	\$926,225	\$493,225

**CITY OF PALOS HEIGHTS**

Budget Worksheet - Department  
Periods 01/24-12/24

**FUND 15 - MFT Fund**

		2021	2022	2023	2023	2024
		Actual	Actual	Budget	Actual	Budget
<u>Revenue</u>						
15-00-343000	Motor Fuel Tax Allotments	508,593.60	497,436.47	520,000.00	380,691.50	520,000.00
15-00-344000	MFT Rebuild IL Bond Funds	274,929.24	274,929.24	.00	.00	.00
15-00-381000	Interest Income	376.98	17,884.66	24,000.00	48,976.02	30,000.00
	<b>Total Revenues</b>	<b>783,899.82</b>	<b>790,250.37</b>	<b>544,000.00</b>	<b>429,667.52</b>	<b>550,000.00</b>
<u>Expenditures</u>						
15-00-617000	Salt Deliveries	37,392.91	44,018.75	60,000.00	38,351.83	43,000.00
15-00-860000	Capital Outlay - Road	411,267.56	488,114.56	500,000.00	500,000.00	600,000.00
15-00-861000	Rebuild IL Bond Fund Expenses	251,081.03	15,700.02	540,000.00	210,000.00	340,000.00
	<b>Total Expenditures</b>	<b>699,741.50</b>	<b>547,833.33</b>	<b>1,100,000.00</b>	<b>748,351.83</b>	<b>983,000.00</b>
	<b>Total Fund Revenue Over Expenditures</b>	<b>84,158.32</b>	<b>242,417.04</b>	<b>( 556,000.00)</b>	<b>( 318,684.31)</b>	<b>( 433,000.00)</b>
<u>Fund Summary</u>						
	Revenue	783,899.82	790,250.37	544,000.00	429,667.52	550,000.00
	Expenditures	699,741.50	547,833.33	1,100,000.00	748,351.83	983,000.00
	<b>Net Revenue Over Expenditures</b>	<b>84,158.32</b>	<b>242,417.04</b>	<b>( 556,000.00)</b>	<b>( 318,684.31)</b>	<b>( 433,000.00)</b>

City of Palos Heights  
Social Security Fund  
Fiscal Years 2023 and 2024

11/16/2023

	<b>2023 Budget</b>	<b>2023 Projected</b>	<b>2024 Proposed</b>
Beginning Fund Balance	\$104,825	\$104,825	\$36,047
Revenues:			
FICA Property Taxes	\$300,000	\$320,000	\$340,000
Transfer from General Fund	\$35,000	\$15,000	\$15,000
<b>TOTAL REVENUES</b>	<b>\$335,000</b>	<b>\$335,000</b>	<b>\$355,000</b>
Expenditures:			
Social Security	\$235,000	\$245,000	\$250,000
Medicare	98,000	101,000	105,000
Transfer to IMRF Fund	0	57,778	0
<b>Total Expenditures</b>	<b>\$333,000</b>	<b>\$403,778</b>	<b>\$355,000</b>
Revenues over (under) Expenditures	\$2,000	( <b>\$68,778</b> )	\$0
Estimated Ending Fund Balance	\$106,825	\$36,047	\$36,047
Fund Balance as a % of Expenses		8.93%	10.15%

**CITY OF PALOS HEIGHTS**

Budget Worksheet - Department  
Periods 01/24-12/24

**FUND 16 - Social Security Fund**

		2021	2022	2023	2023	2024
		Actual	Actual	Budget	Actual	Budget
<u>Revenue</u>						
16-00-311000	Property Tax IMRF - Current	262,896.83	285,069.91	.00	.00	.00
16-00-311200	Property Tax IMRF - Prior	2,232.54	2,713.20	.00	.55	.00
16-00-312000	Property Tax Social Security - Current	269,529.47	277,580.38	300,000.00	167,429.91	340,000.00
16-00-312200	Property Tax Social Security - Prior	2,078.05	2,763.06	.00	2,724.70	.00
16-00-399010	Interfund Transfer from General Fund	.00	.00	35,000.00	.00	15,000.00
	<b>Total Revenues</b>	<b>536,736.89</b>	<b>568,126.55</b>	<b>335,000.00</b>	<b>170,155.16</b>	<b>355,000.00</b>
<u>Expenditures</u>						
16-00-461000	Social Security Contribution	219,068.85	219,082.90	235,000.00	205,266.37	250,000.00
16-00-462000	Retirement Contribution	278,713.42	282,843.22	.00	.00	.00
16-00-463000	Medicare Contribution	94,016.46	96,484.92	98,000.00	87,466.15	105,000.00
	<b>Total Expenditures</b>	<b>591,798.73</b>	<b>598,411.04</b>	<b>333,000.00</b>	<b>292,732.52</b>	<b>355,000.00</b>
	<b>Total Fund Revenue Over Expenditures</b>	<b>( 55,061.84)</b>	<b>( 30,284.49)</b>	<b>2,000.00</b>	<b>( 122,577.36)</b>	<b>.00</b>
<u>Fund Summary</u>						
	Revenue	536,736.89	568,126.55	335,000.00	170,155.16	355,000.00
	Expenditures	591,798.73	598,411.04	333,000.00	292,732.52	355,000.00
	<b>Net Revenue Over Expenditures</b>	<b>( 55,061.84)</b>	<b>( 30,284.49)</b>	<b>2,000.00</b>	<b>( 122,577.36)</b>	<b>.00</b>

City of Palos Heights  
 IMRF Fund  
 Fiscal Years 2023 and 2024

11/16/2023

	<b>2023 Budget</b>	<b>2023 Projected</b>	<b>2024 Proposed</b>
Beginning Fund Balance	\$0	\$0	\$121,778
Revenues:			
IMRF Property Taxes	\$270,000	\$320,000	\$380,000
Transfer from Social Security Fund	\$0	\$57,778	\$0
<b>TOTAL REVENUES</b>	<b>\$270,000</b>	<b>\$377,778</b>	<b>\$380,000</b>
Expenditures:			
IMRF	\$270,000	\$256,000	\$270,000
<b>Total Expenditures</b>	<b>\$270,000</b>	<b>\$256,000</b>	<b>\$270,000</b>
Revenues over (under) Expenditures	\$0	\$121,778	\$110,000
Estimated Ending Fund Balance	\$0	\$121,778	\$231,778
Fund Balance as a % of Expenses		47.57%	85.84%

**CITY OF PALOS HEIGHTS**

Budget Worksheet - Department  
Periods 01/24-12/24

FUND 17 - IMRF Fund

		2021	2022	2023	2023	2024
		Actual	Actual	Budget	Actual	Budget
<u>Revenue</u>						
17-00-311000	Property Tax IMRF - Current	.00	.00	270,000.00	187,307.43	380,000.00
17-00-311200	Property Tax IMRF - Prior	.00	.00	.00	2,789.81	.00
	<b>Total Revenues</b>	<b>.00</b>	<b>.00</b>	<b>270,000.00</b>	<b>190,097.24</b>	<b>380,000.00</b>
<u>Expenditures</u>						
17-00-462000	Retirement Contribution	.00	.00	270,000.00	206,574.51	270,000.00
	<b>Total Expenditures</b>	<b>.00</b>	<b>.00</b>	<b>270,000.00</b>	<b>206,574.51</b>	<b>270,000.00</b>
	<b>Total Fund Revenue Over Expenditures</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>( 16,477.27)</b>	<b>110,000.00</b>
<u>Fund Summary</u>						
	Revenue	.00	.00	270,000.00	190,097.24	380,000.00
	Expenditures	.00	.00	270,000.00	206,574.51	270,000.00
	<b>Net Revenue Over Expenditures</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>( 16,477.27)</b>	<b>110,000.00</b>

City of Palos Heights  
 Harlem Ave Business District  
 Fiscal Years 2023 and 2024

11/9/2023

	<b>2023 Budget</b>	<b>2023 Projected</b>	<b>2024 Proposed</b>
Beginning Fund Balance	\$0	\$0	\$0
Revenues:			
Business District Sales Tax	\$0	\$0	\$500,000
Interest Income	\$0	\$0	\$1,000
<b>TOTAL REVENUES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$501,000</b>
Expenditures:			
City Staff Professional Services	\$0	\$0	\$30,000
Legal Services	\$0	\$0	\$50,000
Professional Services	\$0	\$0	\$150,000
Harlem Ave Business District Improvements	\$0	\$0	\$140,000
Harlem Ave Business District Development Grant	\$0	\$0	\$120,000
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$490,000</b>
Revenues over (under) Expenditures	\$0	\$0	\$11,000
Estimated Ending Fund Balance	\$0	\$0	\$11,000
Fund Balance as a % of Expenses		0.00%	2.24%

**CITY OF PALOS HEIGHTS**

Budget Worksheet - Department  
Periods 01/24-12/24

FUND 18 - Harlem Ave Business District

	2021 Actual	2022 Actual	2023 Budget	2023 Actual	2024 Budget
<u>Revenue</u>					
18-00-344000 Business District Sales Tax	.00	.00	.00	.00	500,000.00
18-00-381000 Interest Income	.00	.00	.00	.00	1,000.00
<b>Total Revenues</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>501,000.00</b>
<u>Expenditures</u>					
18-00-421000 City Staff Professional Services	.00	.00	.00	.00	30,000.00
18-00-539000 Legal Services	.00	.00	.00	.00	50,000.00
18-00-549000 Professional Services	.00	.00	.00	.00	150,000.00
18-00-714000 Harlem Ave Business District Improvements	.00	.00	.00	.00	140,000.00
18-00-715000 Harlem Ave Business Development Grant	.00	.00	.00	.00	120,000.00
<b>Total Expenditures</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>490,000.00</b>
<b>Total Fund Revenue Over Expenditures</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>11,000.00</b>
<u>Fund Summary</u>					
Revenue	.00	.00	.00	.00	501,000.00
Expenditures	.00	.00	.00	.00	490,000.00
<b>Net Revenue Over Expenditures</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>11,000.00</b>

City of Palos Heights  
Special Recreation Accessibilty Fund Proforma  
Fiscal Years 2023 and 2024

10/24/2023

	<b>2023 Budget</b>	<b>2023 Projected</b>	<b>2024 Proposed</b>
Beginning Fund Balance	\$176,257	\$176,257	\$235,296
Revenues:			
Property Taxes	\$176,000	\$166,000	\$170,000
Grant Revenue	\$0	\$0	\$0
<b>TOTAL REVENUES</b>	<b>\$176,000</b>	<b>\$166,000</b>	<b>\$170,000</b>
Expenditures:			
SWSRA Membership	\$95,000	\$94,461	\$105,000
Professional Services	\$0	\$0	\$0
Accessibility Projects	\$150,000	\$0	\$250,000
Inclusion Cost	\$15,000	\$10,000	\$15,000
Park / Playground Accessibility	\$2,500	\$2,500	\$3,000
<b>Total Expenditures</b>	<b>\$262,500</b>	<b>\$106,961</b>	<b>\$373,000</b>
Revenues over (under) Expenditures	<b>(\$86,500)</b>	\$59,039	<b>(\$203,000)</b>
Estimated Ending Fund Balance	\$89,757	\$235,296	\$32,296
Fund Balance as a % of Expenses		219.98%	8.66%

**CITY OF PALOS HEIGHTS**

Budget Worksheet - Department  
Periods 01/24-12/24

**FUND 25 - Special Rec Fund**

		2021	2022	2023	2023	2024
		Actual	Actual	Budget	Actual	Budget
<u>Revenue</u>						
25-00-311000	Property Tax Revenue - Current	168,160.61	168,046.14	175,000.00	83,587.53	169,000.00
25-00-311200	Property Tax Revenue - Prior	1,373.47	1,730.93	1,000.00	1,652.25	1,000.00
	<b>Total Revenues</b>	<b>169,534.08</b>	<b>169,777.07</b>	<b>176,000.00</b>	<b>85,239.78</b>	<b>170,000.00</b>
<u>Expenditures</u>						
25-00-800000	Inclusion Cost	9,521.69	11,845.06	15,000.00	9,181.20	15,000.00
25-00-803000	Park & Playground Accessibility	1,260.00	4,000.00	2,500.00	.00	3,000.00
25-00-804000	Accessibility Projects	31,468.00	228,458.91	150,000.00	836.25	250,000.00
25-00-922000	SWSRA Payments	87,998.50	90,930.00	95,000.00	94,461.00	105,000.00
	<b>Total Expenditures</b>	<b>130,248.19</b>	<b>335,233.97</b>	<b>262,500.00</b>	<b>104,478.45</b>	<b>373,000.00</b>
	<b>Total Fund Revenue Over Expenditures</b>	<b>39,285.89</b>	<b>( 165,456.90)</b>	<b>( 86,500.00)</b>	<b>( 19,238.67)</b>	<b>( 203,000.00)</b>
<u>Fund Summary</u>						
	Revenue	169,534.08	169,777.07	176,000.00	85,239.78	170,000.00
	Expenditures	130,248.19	335,233.97	262,500.00	104,478.45	373,000.00
	<b>Net Revenue Over Expenditures</b>	<b>39,285.89</b>	<b>( 165,456.90)</b>	<b>( 86,500.00)</b>	<b>( 19,238.67)</b>	<b>( 203,000.00)</b>

**City of Palos Heights**  
**DUI Enforcement Fund**  
**Fiscal Years 2023 and 2024**  
 10/27/2023

	<b>2023 Budget</b>	<b>2023 Projected</b>	<b>2024 Proposed</b>
Beginning Fund Balance	\$39,791	\$39,791	\$31,341
Revenues	\$0	\$11,550	\$0
Expenditures	\$30,400	\$20,000	\$25,000
Revenues over (under) Expenditures	(\$30,400)	(\$8,450)	(\$25,000)
Estimated Ending Fund Balance	\$9,391	\$31,341	\$6,341

**CITY OF PALOS HEIGHTS**

**Budget Worksheet - Department  
Periods 01/24-12/24**

**FUND 28 - DUI Fund**

		2021 Actual	2022 Actual	2023 Budget	2023 Actual	2024 Budget
<u>Revenue</u>						
28-00-351100	DUI Fines	7,710.07	140.00	.00	1,400.00	.00
	<b>Total Revenues</b>	<b>7,710.07</b>	<b>140.00</b>	<b>.00</b>	<b>1,400.00</b>	<b>.00</b>
<u>Expenditures</u>						
28-00-569000	Drug Related Enforcement & Education	.00	.00	3,040.00	.00	2,500.00
28-00-962000	Law Enforcement Equipment	17,971.51	797.50	27,360.00	9,181.04	22,500.00
	<b>Total Expenditures</b>	<b>17,971.51</b>	<b>797.50</b>	<b>30,400.00</b>	<b>9,181.04</b>	<b>25,000.00</b>
	<b>Total Fund Revenue Over Expenditures</b>	<b>( 10,261.44)</b>	<b>( 657.50)</b>	<b>( 30,400.00)</b>	<b>( 7,781.04)</b>	<b>( 25,000.00)</b>
<u>Fund Summary</u>						
	Revenue	7,710.07	140.00	.00	1,400.00	.00
	Expenditures	17,971.51	797.50	30,400.00	9,181.04	25,000.00
	<b>Net Revenue Over Expenditures</b>	<b>( 10,261.44)</b>	<b>( 657.50)</b>	<b>( 30,400.00)</b>	<b>( 7,781.04)</b>	<b>( 25,000.00)</b>

City of Palos Heights  
Drug Asset Forfeiture Fund  
Fiscal Years 2023 and 2024

10/27/2023

	<b>2023 Budget</b>	<b>2023 Projected</b>	<b>2024 Proposed</b>
Beginning Fund Balance	\$663,897	\$663,897	\$643,474
Revenues:			
Treasury	\$0	\$103,726	\$0
Justice	\$0	\$129,451	\$0
State	\$0	\$1,400	\$0
<b>TOTAL REVENUES</b>	<b>\$0</b>	<b>\$234,577</b>	<b>\$0</b>
Expenditures:			
Treasury	\$72,000	\$80,000	\$130,000
Justice	\$439,999	\$175,000	\$430,000
State	\$15,200	\$0	\$15,200
<b>Total Expenditures</b>	<b>\$527,199</b>	<b>\$255,000</b>	<b>\$575,200</b>
Revenues over (under) Expenditures	( <b>\$527,199</b> )	( <b>\$20,423</b> )	( <b>\$575,200</b> )
Estimated Ending Fund Balance	\$136,698	\$643,474	\$68,274
Fund Balance Breakdown:			
	12/31/2022	To Date	
Treasury	\$97,447	\$121,173	
Justice	\$545,418	\$499,869	
State	\$21,032	\$22,432	

**CITY OF PALOS HEIGHTS**

Budget Worksheet - Department  
Periods 01/24-12/24

**FUND 29 - Drug Asset Fund**

	2021 Actual	2022 Actual	2023 Budget	2023 Actual	2024 Budget
<u>Drug Assest Revenue</u>					
29-00-355100 Drug Forfeits Treasury	73,085.31	183,958.01	.00	76,743.39	.00
29-00-355200 Drug Forfeits State	.00	650.00	.00	.00	.00
29-00-355300 Drug Forfeits Justice	8,629.92	157,701.35	.00	94,568.64	.00
29-00-381000 Interest Income Treasury	1,256.71	784.02	.00	2,431.28	.00
29-00-381100 Interest Income State	227.13	368.86	.00	1,361.36	.00
29-00-381200 Interest Income Justice	1,650.99	3,648.96	.00	16,382.39	.00
29-00-389000 Other Treasury Revenue	13,012.80	.00	.00	24,551.00	.00
29-00-389200 Other Justice Revenue	40,500.00	39,871.33	.00	18,500.00	.00
<b>Total Revenues DEPARTMENT 00</b>	<b>138,362.86</b>	<b>386,982.53</b>	<b>.00</b>	<b>234,538.06</b>	<b>.00</b>
<u>Justice</u>					
29-71-421000 Salaries - Federal Task Force Replacement (n)	.00	82,008.12	76,805.00	.00	.00
29-71-423000 Salaries - Overtime (n)	.00	.00	3,632.00	.00	4,300.00
29-71-585000 Law Enforcement Equipment (d)	52,619.07	46,642.35	294,188.00	144,626.23	348,300.00
29-71-585100 Training and Education (b)	525.00	.00	36,320.00	.00	43,000.00
29-71-585200 Law Enforcement Detention Facilities (c)	.00	20,055.23	.00	4,500.00	.00
29-71-585300 Joint Law Enforcement/Public Safety Operations (e)	.00	850.00	2,724.00	.00	3,225.00
29-71-585400 Contract for Services (f)	.00	.00	6,355.00	.00	7,525.00
29-71-585500 Law Enforcement Travel and Per Diem (g)	.00	.00	3,630.00	.00	4,300.00
29-71-585600 Drug, Gang and other Education/Awareness Programs	.00	9,999.29	10,900.00	8,464.89	12,900.00
29-71-585700 Law Enforcement Awards and Memorials (h)	.00	485.00	3,630.00	870.00	4,300.00
29-71-961000 Law Enforcement Operations/Investigations (a)	.00	.00	1,815.00	.00	2,150.00
<b>Total Expenditures Justice</b>	<b>53,144.07</b>	<b>160,039.99</b>	<b>439,999.00</b>	<b>158,461.12</b>	<b>430,000.00</b>
<u>Treasury</u>					
29-72-421000 Salary - Federal Task Force Replacement (n)	71,657.04	.00	.00	.00	.00
29-72-423000 Salaries - Overtime (n)	.00	.00	720.00	.00	1,300.00
29-72-585000 Law Enforcement Equipment (d)	347,415.94	237,300.95	58,320.00	41,244.82	92,300.00
29-72-585100 Training and Education (b)	6,475.00	4,032.00	7,200.00	.00	13,000.00
29-72-585200 Law Enforcement Detention Facilities (c)	.00	2,543.50	.00	3,328.00	13,000.00
29-72-585300 Joint Law Enforcement/Public Safety Operations (e)	2,100.00	2,950.00	720.00	4,000.00	1,300.00
29-72-585400 Contract for Services (f)	.00	.00	720.00	.00	1,300.00
29-72-585500 Law Enforcement Travel and Per Diem (g)	.00	.00	1,080.00	.00	1,950.00
29-72-585600 Drug, Gang and other Education/Awareness Programs	9,614.86	.00	2,160.00	.00	3,900.00
29-72-585700 Law Enforcement Awards and Memorials (h)	.00	2,615.20	720.00	4,381.03	1,300.00
29-72-961000 Law Enforcement Operations/Investigations (a)	.00	.00	360.00	9,000.00	650.00
<b>Total Expenditures Treasury</b>	<b>437,262.84</b>	<b>249,441.65</b>	<b>72,000.00</b>	<b>61,953.85</b>	<b>130,000.00</b>
<u>State</u>					
29-73-585000 Communications and Computer	.00	.00	3,800.00	.00	3,800.00
29-73-585600 Drug Related Enforcement & Education	.00	.00	6,080.00	.00	6,080.00
29-73-961000 Informant / Buy Money	.00	.00	1,520.00	.00	1,520.00
29-73-962000 Other Law Enforcement Expenses	.00	.00	3,800.00	.00	3,800.00
<b>Total Expenditures State</b>	<b>.00</b>	<b>.00</b>	<b>15,200.00</b>	<b>.00</b>	<b>15,200.00</b>
<b>Total Fund Revenue Over Expenditures</b>	<b>( 352,044.05)</b>	<b>( 22,499.11)</b>	<b>( 527,199.00)</b>	<b>14,123.09</b>	<b>( 575,200.00)</b>

**CITY OF PALOS HEIGHTS**

Budget Worksheet - Department  
Periods 01/24-12/24

FUND 29 - Drug Asset Fund

	2021 Actual	2022 Actual	2023 Budget	2023 Actual	2024 Budget
Fund Summary					
Revenue	138,362.86	386,982.53	.00	234,538.06	.00
Expenditures	490,406.91	409,481.64	527,199.00	220,414.97	575,200.00
Net Revenue Over Expenditures	( 352,044.05)	( 22,499.11)	( 527,199.00)	14,123.09	( 575,200.00)

City of Palos Heights  
Vehicle License Fund  
Fiscal Years 2023 and 2024

10/27/2023

	<b>2023 Budget</b>	<b>2023 Projected</b>	<b>2024 Proposed</b>
Beginning Fund Balance	\$369,797	\$369,797	\$310,277
Revenues:			
Vehicle Licence Fees	\$155,500	\$145,200	\$145,200
<b>TOTAL REVENUES</b>	<b>\$155,500</b>	<b>\$145,200</b>	<b>\$145,200</b>
Expenditures:			
Engineering Costs	\$60,000	\$85,000	\$70,000
Vehicle License Collection Costs	\$15,000	\$14,720	\$15,000
Capital Outlay - Roads	\$100,000	\$105,000	\$100,000
Street Maintenance	\$0	\$0	\$0
<b>Total Expenditures</b>	<b>\$175,000</b>	<b>\$204,720</b>	<b>\$185,000</b>
<b>Revenues over (under) Expenditures</b>	<b>(\$19,500)</b>	<b>(\$59,520)</b>	<b>(\$39,800)</b>
<b>Estimated Ending Fund Balance</b>	<b>\$350,297</b>	<b>\$310,277</b>	<b>\$270,477</b>

**CITY OF PALOS HEIGHTS**

Budget Worksheet - Department  
Periods 01/24-12/24

FUND 32 - Vehicle License Fund

		2021	2022	2023	2023	2024
		Actual	Actual	Budget	Actual	Budget
<u>Revenue</u>						
32-00-320000	Vehicle License Fees	166,053.25	159,207.00	155,000.00	144,955.00	145,000.00
32-00-320100	Vehicle License Replacement Fee	410.00	165.00	500.00	195.00	200.00
	<b>Total Revenues</b>	<b>166,463.25</b>	<b>159,372.00</b>	<b>155,500.00</b>	<b>145,150.00</b>	<b>145,200.00</b>
<u>Expenditures</u>						
32-00-532000	Engineering Fees	45,951.73	58,814.55	60,000.00	76,316.51	70,000.00
32-00-598000	Collection Costs	14,402.84	13,831.95	15,000.00	14,718.96	15,000.00
32-00-860000	Capital Outlay - Roads	43,924.52	8,750.24	100,000.00	104,558.07	100,000.00
	<b>Total Expenditures</b>	<b>104,279.09</b>	<b>81,396.74</b>	<b>175,000.00</b>	<b>195,593.54</b>	<b>185,000.00</b>
	<b>Total Fund Revenue Over Expenditures</b>	<b>62,184.16</b>	<b>77,975.26</b>	<b>( 19,500.00)</b>	<b>( 50,443.54)</b>	<b>( 39,800.00)</b>
<u>Fund Summary</u>						
	Revenue	166,463.25	159,372.00	155,500.00	145,150.00	145,200.00
	Expenditures	104,279.09	81,396.74	175,000.00	195,593.54	185,000.00
	<b>Net Revenue Over Expenditures</b>	<b>62,184.16</b>	<b>77,975.26</b>	<b>( 19,500.00)</b>	<b>( 50,443.54)</b>	<b>( 39,800.00)</b>

City of Palos Heights  
 Capital Projects  
 Fiscal Years 2023 and 2024  
 11/22/2023

	<b>2023 Budget</b>	<b>2023 Estimated</b>	<b>2024 Budgeted</b>
Beginning Fund Balance	\$4,990,374	\$4,990,374	\$6,918,148
Revenues:	\$774,160	\$305,000	\$880,362
Expenditures:			
Engineering & Professional Services	\$208,000	\$200,000	\$430,000
Capital Outlay - Ridgeland Ave Sidewalks	\$160,000	\$160,000	\$150,000
Capital Outlay Roads	\$445,000	\$445,000	\$100,000
Municipal Parking Lot	\$0	\$0	\$0
City Hall Improvements/Design	\$300,000	\$30,000	\$1,030,000
Recreation Improvements/Land Acquisition	\$525,000	\$125,000	\$480,000
Pool Improvements	\$150,000	\$50,000	\$1,150,000
Sidewalks	\$20,000	\$20,000	\$10,000
Bike Path	\$35,000	\$5,000	\$15,000
Lake Katherine Capital Improvments	\$110,000	\$110,000	\$88,000
Equipment	\$45,000	\$34,000	\$150,000
Parking Lot	\$110,000	\$110,000	\$260,000
Technology	\$65,000	\$0	\$65,000
Landscaping & Signage	\$45,000	\$13,250	\$20,000
Total Expenditures	\$2,218,000	\$1,302,250	\$3,948,000
Revenues over (under) Expenditures	(\$1,443,840)	(\$997,250)	(\$3,067,638)
Transfer from the General Fund according to the Fund Balance Policy*		\$2,925,024	
Estimated Ending Fund Balance	\$3,546,534	\$6,918,148	\$3,850,510

**CITY OF PALOS HEIGHTS**

Budget Worksheet - Department  
Periods 01/24-12/24

FUND 34 - Capital Project Fund

	2021 Actual	2022 Actual	2023 Budget	2023 Actual	2024 Budget
<u>Revenue</u>					
34-00-348000 OSLAD Grant	5,411.14	2,864.22	282,100.00	300,000.00	582,100.00
34-00-348100 IDOT Reimbursement Engineering	164,857.52	59,640.61	92,000.00	.00	76,000.00
34-00-383000 Impact Fee City Infrastructure	1,500.00	.00	.00	1,500.00	.00
34-00-389000 Other Contributions	67,229.00	54,364.37	.00	3,296.33	60,000.00
34-00-399000 End of Year Fund Balance Transfer	758,110.00	2,543,881.00	.00	.00	.00
34-00-399010 Transfer from General Fund	.00	.00	400,060.00	.00	162,262.00
<b>Total Revenues</b>	<b>997,107.66</b>	<b>2,660,750.20</b>	<b>774,160.00</b>	<b>304,796.33</b>	<b>880,362.00</b>
<u>Expenditures</u>					
34-00-532000 Engineering & Professional Service Fees	224,730.88	139,414.78	208,000.00	166,762.81	430,000.00
34-00-860000 Capital Outlay Roads	17,229.00	47,827.68	445,000.00	133,038.75	100,000.00
34-00-867000 City Hall Improvements / Professional Fees	86,712.00	12,770.00	300,000.00	11,907.33	1,030,000.00
34-00-868000 Recreation Improvements/Land Acquisition	174,774.84	71,927.32	525,000.00	120,847.24	480,000.00
34-00-868100 Pool Improvements	3,480.00	34,765.85	150,000.00	36,534.29	1,150,000.00
34-00-869000 Sidewalks	.00	.00	20,000.00	.00	10,000.00
34-00-869300 Bike Path	.00	14,848.50	35,000.00	.00	15,000.00
34-00-870000 Municipal Parking Lot	.00	211,135.50	.00	.00	.00
34-00-871000 Lake Katherine Capital Improvements	19,861.42	21,751.64	110,000.00	72,993.58	88,000.00
34-00-874000 Parking Lot	.00	.00	110,000.00	82,000.00	260,000.00
34-00-874100 Landscaping & Signage	500.00	.00	45,000.00	13,000.21	20,000.00
34-00-875000 Capital Equipment/Vehicles	165,739.50	4,650.00	45,000.00	.00	150,000.00
34-00-876000 Ridgeland Ave Improvements	.00	100,152.45	160,000.00	6,897.15	150,000.00
34-00-877000 Capital Projects - Technology	15,417.25	.00	65,000.00	.00	65,000.00
<b>Total Expenditures</b>	<b>708,444.89</b>	<b>659,243.72</b>	<b>2,218,000.00</b>	<b>643,981.36</b>	<b>3,948,000.00</b>
<b>Total Fund Revenue Over Expenditures</b>	<b>288,662.77</b>	<b>2,001,506.48</b>	<b>( 1,443,840.00)</b>	<b>( 339,185.03)</b>	<b>( 3,067,638.00)</b>
<u>Fund Summary</u>					
Revenue	997,107.66	2,660,750.20	774,160.00	304,796.33	880,362.00
Expenditures	708,444.89	659,243.72	2,218,000.00	643,981.36	3,948,000.00
<b>Net Revenue Over Expenditures</b>	<b>288,662.77</b>	<b>2,001,506.48</b>	<b>( 1,443,840.00)</b>	<b>( 339,185.03)</b>	<b>( 3,067,638.00)</b>

City of Palos Heights  
Recreation GO Bond Fund  
Fiscal Years 2023 and 2024

10/27/2023

	<b>2023 Budget</b>	<b>2023 Projected</b>	<b>2024 Proposed</b>
Beginning Fund Balance	\$58,659	\$58,659	\$66,221
Revenues:	\$462,438	\$470,000	\$463,138
Expenditures:			
Bond Principal	\$310,000	\$310,000	\$320,000
Interest and Fees	\$152,438	\$152,438	\$143,138
Total Expenditures	\$462,438	\$462,438	\$463,138
Revenues over (under) Expenditures	\$0	\$7,562	\$0
Estimated Ending Fund Balance	\$58,659	\$66,221	\$66,221

**CITY OF PALOS HEIGHTS**

Budget Worksheet - Department  
Periods 01/24-12/24

FUND 45 - Recreation GO Bond Fund

		2021	2022	2023	2023	2024
		Actual	Actual	Budget	Actual	Budget
<u>Revenue</u>						
45-00-311000	Property Tax Revenue - Current	469,079.18	474,180.31	461,938.00	239,039.96	462,638.00
45-00-311200	Property Tax Revenue - Prior	3,817.89	4,827.74	500.00	4,659.16	500.00
	<b>Total Revenues</b>	<b>472,897.07</b>	<b>479,008.05</b>	<b>462,438.00</b>	<b>243,699.12</b>	<b>463,138.00</b>
<u>Expenditures</u>						
45-00-730000	Bond Principal	295,000.00	300,000.00	310,000.00	.00	320,000.00
45-00-731000	Interest and Fees	170,262.50	161,412.50	152,438.00	76,443.75	143,138.00
	<b>Total Expenditures</b>	<b>465,262.50</b>	<b>461,412.50</b>	<b>462,438.00</b>	<b>76,443.75</b>	<b>463,138.00</b>
	<b>Total Fund Revenue Over Expenditures</b>	<b>7,634.57</b>	<b>17,595.55</b>	<b>.00</b>	<b>167,255.37</b>	<b>.00</b>
<u>Fund Summary</u>						
	Revenue	472,897.07	479,008.05	462,438.00	243,699.12	463,138.00
	Expenditures	465,262.50	461,412.50	462,438.00	76,443.75	463,138.00
	<b>Net Revenue Over Expenditures</b>	<b>7,634.57</b>	<b>17,595.55</b>	<b>.00</b>	<b>167,255.37</b>	<b>.00</b>

City of Palos Heights  
Water & Sewer Capital Projects  
Fiscal Years 2023 and 2024

11/22/2023

	<b>2023 Budget</b>	<b>2023 Projected</b>	<b>2024 Proposed</b>
Beginning Fund Balance	\$6,719,613	\$6,719,613	\$6,398,364
Revenues:	\$886,355	\$1,615,751	\$1,510,596
Expenditures:			
Water Capital Improvements	\$3,008,000	\$1,207,000	\$2,622,000
Sewer Capital Improvements	\$1,175,000	\$545,000	\$1,460,000
Water / Sewer Equipment	\$85,000	\$0	\$85,000
Engineering Fees	\$233,000	\$185,000	\$530,000
Storage Facility	\$0	\$0	\$0
Total Expenditures	\$4,501,000	\$1,937,000	\$4,697,000
Revenues over (under) Expenditures	(\$3,614,645)	(\$321,249)	(\$3,186,404)
Estimated Ending Fund Balance	\$3,104,968	\$6,398,364	\$3,211,960

**CITY OF PALOS HEIGHTS**

Budget Worksheet - Department  
Periods 01/24-12/24

**FUND 50 - Water Sewer Capital Improvemem**

	2021 Actual	2022 Actual	2023 Budget	2023 Actual	2024 Budget
<u>Revenue</u>					
50-00-385000 Tower Rental - Verizon Misty Meadows	26,034.45	26,815.53	36,735.00	25,301.46	28,657.00
50-00-399000 End of Year Balance Transfer	1,311,271.00	1,770,222.00	.00	.00	.00
50-00-399510 Transfer from Water & Sewer Fund	.00	.00	849,620.00	.00	1,481,939.00
<b>Total Revenues</b>	<b>1,337,305.45</b>	<b>1,797,037.53</b>	<b>886,355.00</b>	<b>25,301.46</b>	<b>1,510,596.00</b>
<u>Expenditures</u>					
50-00-532000 Engineering Fees / Professional Services	166,221.15	266,447.82	233,000.00	123,588.01	530,000.00
50-00-810000 Water & Sewer Equipment	( 15,269.98)	.00	85,000.00	.00	85,000.00
50-00-862000 Water Capital Improvements	166,240.79	251,047.51	3,008,000.00	857,007.52	2,622,000.00
50-00-864000 Sewer Capital Improvements	132,081.21	382,291.47	1,175,000.00	444,754.29	1,460,000.00
50-00-999000 Interest Expense	3,602.00	.00	.00	.00	.00
<b>Total Expenditures</b>	<b>452,875.17</b>	<b>899,786.80</b>	<b>4,501,000.00</b>	<b>1,425,349.82</b>	<b>4,697,000.00</b>
<b>Total Fund Revenue Over Expenditures</b>	<b>884,430.28</b>	<b>897,250.73</b>	<b>( 3,614,645.00)</b>	<b>( 1,400,048.36)</b>	<b>( 3,186,404.00)</b>
<u>Fund Summary</u>					
Revenue	1,337,305.45	1,797,037.53	886,355.00	25,301.46	1,510,596.00
Expenditures	452,875.17	899,786.80	4,501,000.00	1,425,349.82	4,697,000.00
<b>Net Revenue Over Expenditures</b>	<b>884,430.28</b>	<b>897,250.73</b>	<b>( 3,614,645.00)</b>	<b>( 1,400,048.36)</b>	<b>( 3,186,404.00)</b>

**City of Palos Heights**  
**Water and Sewer Fund Proforma**  
**Fiscal Years 2023 and 2024**  
 11/22/2023

	<b>2023 Budget</b>	<b>2023 Projected</b>	<b>2024 Proposed</b>
Beginning Fund Balance*	\$1,890,289	\$1,890,289	\$2,339,785
Revenues:	\$7,595,500	\$8,305,455	\$8,240,500
Expenditures:	\$7,595,500	\$7,855,959	\$8,240,500
Revenues over (under) Expenditures	\$0	\$449,496	\$0
Estimated Ending Fund Balance	\$1,890,289	\$2,339,785	\$2,339,785
Fund Balance as a % of Expenses		43.95%	31.83%

**CITY OF PALOS HEIGHTS**

**Budget Worksheet - Department  
Periods 01/24-12/24**

**FUND 51 - Water Sewer Fund**

		2021	2022	2023	2023	2024
		Actual	Actual	Budget	Actual	Budget
<u>Revenue</u>						
51-00-304000	Penalty	81,731.62	88,505.19	80,000.00	73,015.99	80,000.00
51-00-361000	Metered Water	5,779,771.63	5,720,222.82	5,800,000.00	5,067,049.35	6,000,000.00
51-00-361100	South Palos Sanitary District Water	458,970.40	453,474.35	475,000.00	403,577.51	480,000.00
51-00-362000	Sewer User Fee	1,100,900.25	1,107,164.39	1,100,000.00	1,180,326.03	1,540,000.00
51-00-363000	Sewer Tap-in Fee	7,248.00	.00	3,000.00	2,110.00	3,000.00
51-00-364000	Water Tap-in Fee	12,548.00	6,399.36	5,000.00	2,200.00	5,000.00
51-00-365000	Water Meters	12,205.00	4,950.00	7,000.00	750.00	7,000.00
51-00-367000	Water Connections	1,870.00	2,620.00	500.00	2,805.00	500.00
51-00-381000	Interest Income	14,706.91	89,273.03	120,000.00	289,953.26	120,000.00
51-00-389000	Miscellaneous Revenues	4,186.00	10,694.00	5,000.00	4,817.00	5,000.00
51-00-392000	Sale of Property	3,525.00	515.00	.00	.00	.00
<b>Total Revenues</b>		<b>7,477,662.81</b>	<b>7,483,818.14</b>	<b>7,595,500.00</b>	<b>7,026,604.14</b>	<b>8,240,500.00</b>

**CITY OF PALOS HEIGHTS**

Budget Worksheet - Department  
Periods 01/24-12/24

**FUND 51 - Water Sewer Fund**

		2021	2022	2023	2023	2024
		Actual	Actual	Budget	Actual	Budget
<u>Expenditures</u>						
51-00-421000	Full Time Wages	528,560.34	585,819.83	615,000.00	550,835.59	670,000.00
51-00-421100	Directors Salary	62,175.19	63,806.07	66,320.00	58,103.64	68,970.00
51-00-421200	Secretarial Wages	35,232.77	34,492.88	45,000.00	39,334.44	52,000.00
51-00-422000	Part Time Wages	8,866.00	1,597.50	18,000.00	307.50	18,000.00
51-00-423000	Overtime	63,890.98	69,929.75	80,000.00	56,014.23	80,000.00
51-00-451000	Medical Insurance	334,114.00	317,000.00	317,000.00	237,750.03	323,077.00
51-00-461000	Social Security Contribution	42,227.65	45,143.43	52,000.00	42,510.68	55,000.00
51-00-462000	IMRF Contribution	( 27,786.12)	78,192.14	74,000.00	62,929.32	81,000.00
51-00-463000	Medicare Contribution	9,875.65	10,557.70	12,000.00	9,941.81	13,000.00
51-00-529000	Equipment Maintenance	7,246.20	8,908.29	10,000.00	4,994.12	10,000.00
51-00-530000	Equipment Maint Reimb to General Fund	16,000.00	16,000.00	16,000.00	11,999.97	16,000.00
51-00-532000	Engineering/Professional Fees	28,725.75	36,327.45	65,000.00	10,652.08	65,000.00
51-00-535000	Vehicle Maint Reimb to General Fund	22,000.00	25,000.00	25,000.00	18,749.97	25,000.00
51-00-537000	Computer Hardware, Software, & Maintenance	25,167.31	19,035.61	40,000.00	19,377.46	40,000.00
51-00-539000	Legal Services	580.50	318.84	2,000.00	493.68	2,000.00
51-00-540000	Building Maint Reimb to General Fund	160,000.00	160,000.00	160,000.00	119,999.97	160,000.00
51-00-551000	Postage	14,870.22	24,186.23	20,000.00	14,909.66	20,000.00
51-00-552000	Telephone	23,273.90	21,185.73	22,000.00	16,712.99	28,000.00
51-00-554000	Printing, Publishing, Legal Notice	.00	.00	.00	.00	10,000.00
51-00-561000	Membership, Dues, Subscriptions	483.00	1,103.35	1,500.00	1,458.00	1,700.00
51-00-562000	Travel Expenses	20.00	.00	.00	.00	.00
51-00-563000	Training	3,512.00	4,804.32	5,000.00	1,709.00	5,000.00
51-00-571000	Utilities	82,965.32	70,194.03	90,000.00	71,250.17	90,000.00
51-00-575000	Purchase of Water	3,054,017.11	3,049,830.86	3,400,000.00	2,513,344.00	3,300,000.00
51-00-578000	Credit Card Fees	23,194.12	21,397.38	20,000.00	19,837.13	25,000.00
51-00-580000	Uniform Allowance	2,464.58	5,553.89	5,000.00	4,039.26	6,000.00
51-00-591000	IRMA Reimbursement to General Fund	101,631.32	101,692.06	102,000.00	102,075.00	102,000.00
51-00-594000	Equipment Rental	7,886.85	10,368.55	12,000.00	8,411.70	12,000.00
51-00-611000	Hydraulic Network	31,968.50	37,436.00	32,000.00	20,510.66	32,000.00
51-00-611100	Water System Maintenance	123,113.17	165,571.29	150,000.00	80,240.67	150,000.00
51-00-611200	Sewer System Maintenance	92,842.45	82,074.34	75,000.00	72,217.46	75,000.00
51-00-611300	Water System Maintenance Restoration	60,944.54	56,459.94	60,000.00	37,075.66	60,000.00
51-00-611400	Water Control System Maintenance	21,728.58	18,883.87	30,000.00	16,057.90	30,000.00
51-00-611500	Sewer Control System Maintenance	8,119.18	7,806.24	30,000.00	10,288.44	30,000.00
51-00-615000	Maintenance Supplies	5,184.44	5,298.12	9,000.00	2,783.53	9,000.00
51-00-651000	Office / Department Supplies	11,054.78	9,762.73	25,000.00	7,897.11	25,000.00
51-00-655000	Gas & Oil Reimbursement to General Fund	56,000.00	64,000.00	80,000.00	60,000.03	80,000.00
51-00-810000	Purchase of Equipment	2,329.92	24,474.10	30,000.00	20,940.21	30,000.00
51-00-813000	Purchase of Meters	64,415.33	50,816.69	10,000.00	1,872.88	10,000.00
51-00-910000	Emergency & Contingencies	.00	.00	300,000.00	.00	300,000.00
51-00-912000	Bad Debt Expense	( 2,302.19)	1,551.29	.00	.00	.00
51-00-999000	Administrative Expense	431,556.00	406,700.00	490,825.00	368,118.72	497,764.00
51-00-999200	Secretarial Comp Reimb to General Fund	161,000.00	179,000.00	149,235.00	111,926.25	151,050.00
51-00-999500	Transfer to Water & Sewer Capital Fund	1,311,271.00	1,770,222.00	849,620.00	.00	1,481,939.00
51-00-999900	Depreciation Expense	465,866.00	.00	.00	.00	.00
<b>Total Expenditures</b>		<b>7,476,286.34</b>	<b>7,662,502.50</b>	<b>7,595,500.00</b>	<b>4,807,670.92</b>	<b>8,240,500.00</b>
<b>Total Fund Revenue Over Expenditures</b>		<b>1,376.47</b>	<b>( 178,684.36)</b>	<b>.00</b>	<b>2,218,933.22</b>	<b>.00</b>
<b>Fund Summary</b>						
Revenue		7,477,662.81	7,483,818.14	7,595,500.00	7,026,604.14	8,240,500.00
Expenditures		7,476,286.34	7,662,502.50	7,595,500.00	4,807,670.92	8,240,500.00

**CITY OF PALOS HEIGHTS**

Budget Worksheet - Department  
Periods 01/24-12/24

FUND 51 - Water Sewer Fund

	2021 Actual	2022 Actual	2023 Budget	2023 Actual	2024 Budget
Net Revenue Over Expenditures	1,376.47	( 178,684.36)	.00	2,218,933.22	.00

City of Palos Heights  
Metra Station Operations Fund Proforma  
Fiscal Years 2023 and 2024

10/27/2023

	<b>2023 Budget</b>	<b>2023 Projected</b>	<b>2024 Proposed</b>
Beginning Fund Balance	\$105,994	\$105,994	\$107,144
Revenues:	\$12,000	\$13,150	\$15,000
Expenditures:			
Administration	\$0	\$0	\$0
Public Safety	\$6,000	\$6,000	\$5,200
Buildings and Grounds	\$6,000	\$6,000	\$30,000
Total Expenditures	\$12,000	\$12,000	\$35,200
Revenues over (under) Expenditures	\$0	\$1,150	(\$20,200)
Estimated Ending Fund Balance	\$105,994	\$107,144	\$86,944

**CITY OF PALOS HEIGHTS**

Budget Worksheet - Department  
Periods 01/24-12/24

FUND 52 - Metra Fund

	2021 Actual	2022 Actual	2023 Budget	2023 Actual	2024 Budget
<u>Metra Revenue</u>					
52-00-377000 Commuter Parking Fees	5,291.85	11,355.40	12,000.00	11,104.97	15,000.00
Total Revenues DEPARTMENT 00	5,291.85	11,355.40	12,000.00	11,104.97	15,000.00
<u>Police Department</u>					
52-21-421000 Patrol Salaries	.00	.00	6,000.00	.00	.00
52-21-421100 CSO Salaries	.00	.00	.00	.00	5,200.00
Total Expenditures Police Department	.00	.00	6,000.00	.00	5,200.00
<u>Municipal Grounds and Property</u>					
52-44-421000 Public Works Salaries	.00	.00	2,000.00	.00	.00
52-44-667000 Supplies, Equipment & Maintenance	5,662.55	5,779.85	4,000.00	5,591.75	30,000.00
Total Expenditures Municipal Grounds and Property	5,662.55	5,779.85	6,000.00	5,591.75	30,000.00
Total Fund Revenue Over Expenditures	( 370.70)	5,575.55	.00	5,513.22	( 20,200.00)
<u>Fund Summary</u>					
Revenue	5,291.85	11,355.40	12,000.00	11,104.97	15,000.00
Expenditures	5,662.55	5,779.85	12,000.00	5,591.75	35,200.00
Net Revenue Over Expenditures	( 370.70)	5,575.55	.00	5,513.22	( 20,200.00)

**Palos Heights Public Library  
FY2024 BUDGET FINAL**

4000 · EXPENSES

2024

4300 · PERSONNEL SERVICES

4310 · OPERATIONAL SALARIES

4311 · Salaried Employees	\$ 746,139.40
4312 · Hourly Employees	\$ 213,106.60
4313 · Additional Compensation	\$ 5,200.00

**Total 4310 · OPERATIONAL SALARIES \$964,446.00**

4330 · EMPLOYEE BENEFITS

4331 · IMRF III. Muni. Ret. Fund (Levied separately)	\$ 75,248.61
4332 · FICA Social Security (Levied separately)	\$ 73,382.32
4333 · Insurance	\$ 143,853.43
4334 · Staff Apparel	\$ 1,000.00

**Total 4330 · EMPLOYEE BENEFITS \$293,484.36**

4350 · STAFF & BOARD PROFESSIONAL EDUCATION

4351 · Membership Fees	\$ 2,200.00
4352 · Board Development	\$ 800.00
4353 · Administrator	\$ 500.00
4354 · Professional Staff	\$ 5,000.00
4355 · Support Staff	\$ 1,000.00
4356 · Mileage Reimbursement	\$ 1,000.00

**Total 4350 · STAFF & BOARD PROFESSIONAL EDUCATION \$10,500.00**

**Total 4300 · PERSONNEL SERVICES \$1,268,430.36**

4400 · CONTRACTUAL SERVICES

4401 · PROFESSIONAL SERVICES

4361 · Audit Fees (levied separately)	\$ 7,171.50
4362 · Legal Fees	\$ 2,000.00
4363 · Consultant Fees	\$ 500.00
4364 · Appraisal Fees	\$ 3,500.00
4365 · Accounting	\$ 4,714.50

**Total 4401 · PROFESSIONAL SERVICES \$17,886.00**

4402 · OUTSIDE SERVICES

4412 · Payroll Services	\$ 4,800.00
4414 · Alarm	\$ 3,226.00
4416 · Maintenance	\$ 39,000.00
4417 · SWAN/OCLC	\$ 30,238.74
4418 · Technology	\$ 38,010.00

**Total 4402 · OUTSIDE SERVICES \$115,274.74**

4403 · PRINTING

4421 · Newspaper/Advertising Notices	\$ -
4424 · Newsletter Printing	\$ 18,823.14

**Total 4403 · PRINTING \$18,823.14**

4404 · PROGRAMMING

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	\$ 3,000.00
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**Total 4405 · PUBLIC RELATIONS \$3,000.00**

**Total 4400 · CONTRACTUAL SERVICES \$186,983.88**

4406 · BUILDING MAINTENANCE

4407 · REPAIRS & MAINTENANCE

4431 · Pest Control	\$ 856.68
4432 · Heating/Cooling Service	\$ 12,600.00
4434 · Other Repairs/Maintenance	\$ 9,000.00
4436 · Lawn Maintenance	\$ 9,574.57
4437 · Snow Removal	\$ 6,554.96

**Total 4407 · REPAIRS & MAINTENANCE \$38,586.21**

4408 · EQUIPMENT MAINTENANCE

4531 · Copier	\$ 7,578.48
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**Palos Heights Public Library  
FY2024 BUDGET FINAL**

4533 · Other Equipment	\$ 240.00
<b>Total 4408 · EQUIPMENT MAINTENANCE</b>	<b>\$7,818.48</b>
<b>Total 4406 · BUILDING MAINTENANCE</b>	<b>\$46,404.69</b>
<b>4440 · INSURANCE</b>	
4441 · Bldg & Contents	\$ 21,346.66
4443 · Worker's Comp (levied separately)	\$ 1,740.90
<b>Total 4440 · INSURANCE</b>	<b>\$23,087.56</b>
<b>4470 · UTILITIES</b>	
4472 · Water	\$ 2,750.00
4473 · Gas	\$ 2,500.00
4474 · Telephone/FAX	\$ 2,625.00
4475 · INTERNET	\$ 6,318.12
<b>Total 4470 · UTILITIES</b>	<b>\$14,193.12</b>
<b>4500 · SUPPLIES</b>	
<b>4501 · OFFICE SUPPLIES</b>	
4511 · Public Services - Supplies	\$ 1,000.00
4512 · Youth & Teen - Supplies	\$ 2,000.00
4514 · Business Office - Supplies	\$ 3,200.00
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
<b>Total 4501 · OFFICE SUPPLIES</b>	<b>\$17,450.00</b>
<b>4502 · MAINTENANCE/CLEANING SUPPLIES</b>	
4541 · Maintenance/Cleaning Supplies	\$ 4,450.00
<b>Total 4502 · MAINTENANCE/CLEANING SUPPLIES</b>	<b>\$4,450.00</b>
<b>4503 · MAILING EXPENSES &amp; FEES</b>	
4551 · Postage & Handling	\$ 600.00
4553 · Bulk Fees & Permits	\$ 4,095.00
<b>Total 4503 · MAILING EXPENSES &amp; FEES</b>	<b>\$4,695.00</b>
<b>Total 4500 · SUPPLIES</b>	<b>\$26,595.00</b>
<b>4600 · CAPITAL EXPENSES</b>	
<b>4601 · FURNITURE &amp; EQUIPMENT</b>	
4611 · Furniture	\$ -
4612 · Library Equipment	\$ -
4614 · Other Equipment	\$ -
<b>Total 4601 · FURNITURE &amp; EQUIPMENT</b>	<b>\$0.00</b>
<b>4602 · BUILDING/FACILITY IMPROVEMENTS</b>	
4641 · Building Improvements	\$ -
4642 · Facility Improvements	\$ -
4643 · Capital Landscape/Hardscape	\$ -
<b>Total 4602 · BUILDING/FACILITY IMPROVEMENTS</b>	<b>\$0.00</b>
<b>4603 · Special Reserves/Contingency</b>	
4631 · Special Reserves Replenishment	\$ 478,500.00
<b>Total 4603 · Special Reserves/Contingency</b>	<b>\$478,500.00</b>
<b>Total 4600 · CAPITAL EXPENSES</b>	<b>\$478,500.00</b>
<b>4700 · MEDIA/LIBRARY MATERIALS</b>	
4710a · Databases (adult)	\$ 27,000.00
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	\$ 4,500.00
4718 · Videos - Youth	\$ 1,300.00
4719 · Audiobooks/Playaways - Adult	\$ 2,000.00
4720 · Audiobooks/Playaways - Youth	\$ 3,250.00
4721 · Software	\$ 11,795.70
4722 · Realia	\$ 1,000.00

**Palos Heights Public Library  
FY2024 BUDGET FINAL**

4723 · Video Games	\$	1,300.00
4724 · Library of Things (formerly Music)	\$	1,000.00
4725A · E-Books - Adult	\$	10,000.00
4725B · E-Audiobooks - Adult	\$	13,000.00
4726 · E-Books - Youth	\$	3,500.00
4727 · Downloadable Music	\$	7,733.25
<b>Total 4700 · MEDIA/LIBRARY MATERIALS</b>		<b>\$179,278.95</b>
<b>4900A · MISC. REIMB. (NOT LEVIED FOR)</b>		
4900 · Reimbursement - Miscellaneous	\$	18,184.83
4902 · Grants	\$	17,800.30
4904 · Reimbursement Friends Book Sale	\$	11,000.00
4906a · Reimbursements - Restricted Gifts/Donation	\$	1,000.00
4906b · Reimbursements - Fundraising Expenses	\$	-
<b>Total 4900A · MISC. REIMB. (NOT LEVIED FOR)</b>		<b>\$47,985.13</b>
<b>7000 · SPECIAL RESERVES PROJECTS</b>		
7001 · Special Reserves Projects	\$	25,000.00
<b>Total 7000 · SPECIAL RESERVES PROJECTS</b>		<b>\$25,000.00</b>
<b>Total 4000 · EXPENSES</b>		<b>\$2,296,458.69</b>
<b>3000 · RECEIPTS</b>		
<b>3100 · REAL ESTATE TAXES</b>		
3101 · Tax Levies- Prior Years	\$	5,000.00
* 3103 · Tax Levies-Current FY*	\$	1,907,899.39
Corporate Fund Levy	\$	1,748,221.40
IMRF Fund Levy	\$	75,248.61
Social Security Levy	\$	73,382.32
Audit Fund Levy	\$	7,171.50
Liability Fund Levy	\$	2,134.67
Worker's Comp Levy	\$	1,740.90
3105 · Tax Levies-Last Yr	\$	12,600.00
3261 · Corporate Replacement Tax	\$	30,000.00
<b>Total 3100 · REAL ESTATE TAXES</b>		<b>\$1,955,499.39</b>
<b>3200 · MISCELLANEOUS RECEIPTS</b>		
<b>3201 · FRONT DESK</b>		
3210 · LOST/DAMAGED/OVERDUE FEES	\$	2,500.00
3220 · BORROWERS CARDS	\$	1,800.00
3250 · MISCELLANEOUS FRONT DESK	\$	3,500.00
<b>Total 3201 · Front Desk</b>		<b>\$7,800.00</b>
<b>3202 · MISCELLANEOUS - REIMBURSEMENTS</b>		
3231 · Friends Book Sales	\$	11,000.00
3251 · Miscellaneous	\$	12,784.00
3260a · Restricted Gifts/Donations	\$	1,000.00
3260b · Unrestricted Gifts/Annual Fundraising	\$	15,000.00
3260c · Planned Giving	\$	15,000.00
<b>Total 3202 · MISCELLANEOUS - REIMBURSEMENTS</b>		<b>\$54,784.00</b>
<b>3240 · COPIER</b>		
Copier	\$	4,000.00
<b>3240 · COPIER</b>		<b>\$4,000.00</b>
<b>3270 · Grants</b>		
Per Capita Grant	\$	17,800.30
<b>3270 · Grants</b>		<b>\$17,800.30</b>
<b>Total 3200 · MISCELLANEOUS RECEIPTS</b>		<b>\$84,384.30</b>
<b>3300 · INTEREST EARNED</b>		
3382 · Prior Years Taxes	\$	-
3384 · Money Market FMB General Fund	\$	6,500.00
3387 · Money Market IPTIP	\$	40.00
3388 · Checking Account	\$	35.00
<b>Total 3300 · INTEREST EARNED</b>		<b>\$6,575.00</b>
<b>Total 3000 · RECEIPTS</b>		<b>\$2,046,458.69</b>



## CERTIFICATION

STATE OF ILLINOIS     )  
  )  
COUNTY OF COOK     )

I, **ASHLEY PALA**, DO HEREBY CERTIFY that I am the duly appointed, qualified Deputy City Clerk of the City of Palos Heights, and that I am the keeper of the official records and seal of said City.

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

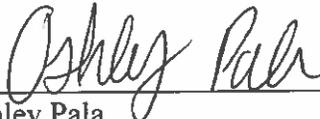
### **Ordinance No. O-14-23**

#### **AN ORDINANCE PROVIDING FOR THE TAX LEVY FOR THE CITY OF PALOS HEIGHTS**

I FURTHER CERTIFY that said Ordinance was passed by the City Council of the City of Palos Heights at its meeting held on December 5, 2023.



Signed and Sealed this 19<sup>th</sup> Day of December, 2023.

  
\_\_\_\_\_  
Ashley Pala  
Deputy City Clerk

**Ordinance No. O-14-23**  
**AN ORDINANCE PROVIDING FOR THE**  
**TAX LEVY FOR THE CITY OF PALOS HEIGHTS**  
**FOR THE PERIOD BEGINNING JANUARY 1, 2023**  
**AND ENDING DECEMBER 31, 2023**

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, 2023 and ending December 31, 2023, 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 budget ordinance passed by the City Council on the 6<sup>th</sup> day of December, 2022, and duly published according to law on the 24<sup>th</sup> day of November, 2022.

**Section 1:**

That the sum of **\$2,100,000** 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 **\$450,000** 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 **\$475,000** 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 **\$1,600,000** 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 **\$2,373,586** 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 **\$925,000** 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.

That the sum of **\$192,000** 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.

That the sum of **\$462,638** 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 **\$8,578,224**

That the sum of \$1,748,221 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 \$75,249 is hereby levied as a Special Library Tax upon all the property subject to taxation within said City as the same is equalized for State and County purposes for the Library's participation in the Illinois Municipal Retirement Fund, which tax is hereby levied as in addition to taxes levied for general corporate purposes.

That the sum of \$73,382 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 \$7,172 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 \$2,135 is hereby levied as a 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 costs of insurance against its liability for the payment of tort judgments, which tax hereby levied is in addition to taxes levied for general corporate purposes.

That the sum of \$1,741 is 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 \$1,907,900

Grand Total for City and Library is \$10,486,124.

**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 5th DAY OF DECEMBER, 2023.**

**VOTE: 6**

**AYES: LEWANDOWSKI, KEY, BYLUT, BASSO, CLIFFORD, MCGOVERN**

**NAYES: 0**

**ABSENT: 2 BEGLEY, MCGROGAN**

Approved by me this 5th day  
of December, 2023

\_\_\_\_\_  
Mayor

**ATTEST:**

Shamara Murray  
City Clerk  
By Ashley Pala  
Deputy Clerk



		Total Appropriation	Receipts From Sources Other Than Tax Levy	To Be Raised By Tax Levy
<b>Section 2:</b>				
<b>General Government</b>				
01-11-421000	Salaries	\$205,000	\$0	\$205,000
01-11-421100	Mayor Salary	\$12,000	\$12,000	\$0
01-11-421200	Aldermen Salaries	\$40,000	\$40,000	\$0
01-11-421300	City Clerk Salary	\$7,500	\$7,500	\$0
01-11-421400	Treasurer Salary	\$5,000	\$5,000	\$0
01-11-421500	City Administrator Salary	\$159,536	\$0	\$159,536
01-11-421600	Finance Director Salary	\$95,246	\$0	\$95,246
01-11-421700	Deputy City Clerk Stipend	\$0	\$0	\$0
01-11-421800	City Collector Stipend	\$0	\$0	\$0
01-11-421900	Community Development Coordinator	\$63,060	\$0	\$63,060
01-11-422000	Salaries - Part Time	\$95,000	\$0	\$95,000
01-11-451000	Medical Insurance	\$1,600,000	\$117,842	\$1,482,158
01-11-520000	Mayor Allowance	\$3,600	\$3,600	\$0
01-11-520100	City Clerk Allowance	\$2,100	\$2,100	\$0
01-11-520200	City Treasurer Allowance	\$2,100	\$2,100	\$0
01-11-520300	Don Bylut Allowance	\$2,400	\$2,400	\$0
01-11-520400	Jeffrey Key Allowance	\$2,400	\$2,400	\$0
01-11-520500	Jack Clifford Allowance	\$2,400	\$2,400	\$0
01-11-520600	Brent Lewandowski Allowance	\$2,400	\$2,400	\$0
01-11-520700	Heather Begley Allowance	\$2,400	\$2,400	\$0
01-11-520800	Jerry McGovern Allowance	\$2,400	\$2,400	\$0
01-11-520900	Bob Basso Allowance	\$2,400	\$2,400	\$0
01-11-521000	Mike McGrogan Allowance	\$2,400	\$2,400	\$0
01-11-530000	Equipment Maintenance	\$1,000	\$1,000	\$0
01-11-531000	Public Accounting Service	\$45,000	\$45,000	\$0
01-11-537000	Computer Programming	\$50,000	\$50,000	\$0
01-11-538000	Consulting/Professional Fees	\$150,000	\$150,000	\$0
01-11-549300	Health Inspections	\$17,000	\$17,000	\$0
01-11-551000	Postage	\$2,500	\$2,500	\$0
01-11-552000	Telephone	\$20,000	\$20,000	\$0
01-11-554000	Printing, Publishing, Legal Notices	\$3,500	\$3,500	\$0
01-11-558000	Web Site Expenses	\$8,000	\$8,000	\$0
01-11-561000	Membership, Dues, Subscriptions	\$13,000	\$13,000	\$0
01-11-563000	Training	\$7,500	\$7,500	\$0
01-11-578000	Credit Card Fees	\$6,000	\$6,000	\$0
01-11-591000	Intergovernmental Risk Management Agency - Insurar	\$280,469	\$280,469	\$0
01-11-592000	Deductible/Insurance	\$20,000	\$20,000	\$0
01-11-594000	Rental Of Equipment	\$7,000	\$7,000	\$0
01-11-651000	Office/Departmental Supplies	\$20,000	\$20,000	\$0
01-11-674000	Codifications	\$4,000	\$4,000	\$0
01-11-710000	Public Relations/Special Events	\$50,000	\$50,000	\$0
01-11-711000	Pace Senior Bus Service	\$25,000	\$25,000	\$0
01-11-713000	Business Economic Dev. Advisory Committee	\$5,000	\$5,000	\$0
01-11-714000	Façade Program	\$50,000	\$50,000	\$0
01-11-715000	Veteran's Commission	\$1,000	\$1,000	\$0
01-11-825000	Art Commission Expenses	\$10,000	\$10,000	\$0
01-11-910000	Reserve for Emergency	\$100,000	\$100,000	\$0
01-11-925000	Miscellaneous Expense	\$0	\$0	\$0
01-11-991400	Interfund Transfer - Incremental Sales Tax	\$75,000	\$75,000	\$0
01-11-991600	Interfund Transfer - IMRF / Social Security	\$35,000	\$35,000	\$0
01-11-993400	Interfund Transfer Capital Projects	\$400,060	\$400,060	\$0
01-11-995600	Interfund Transfer Lake Katherine	\$246,724	\$246,724	\$0
<b>Total General Government</b>		<b>\$3,962,095</b>	<b>\$1,862,095</b>	<b>\$2,100,000</b>
<b>Building Department</b>				
01-15-421100	Building Commissioner Salary	\$112,000	\$112,000	\$0
01-15-421200	Full Time Inspector	\$80,000	\$80,000	\$0
01-15-421300	Secretarial Wages	\$88,000	\$88,000	\$0
01-15-421400	Part Time Inspectors	\$30,000	\$30,000	\$0
01-15-421700	Salaries - Part Time	\$0	\$0	\$0
01-15-530100	Vehicle Maintenance	\$500	\$500	\$0
01-15-549000	Professional Services	\$42,000	\$42,000	\$0
01-15-549400	Elevator Inspections	\$7,000	\$7,000	\$0
01-15-552000	Telephone	\$3,000	\$3,000	\$0
01-15-561000	Membership, Dues, Subscriptions	\$420	\$420	\$0
01-15-563000	Training	\$2,000	\$2,000	\$0
01-15-651000	Office/Department Supplies	\$4,000	\$4,000	\$0
01-15-658000	Operating Supplies	\$1,000	\$1,000	\$0
01-15-810000	Equipment Purchase & Maintenance	\$13,000	\$13,000	\$0

	Total Appropriation	Receipts From Sources Other Than Tax Levy	To Be Raised By Tax Levy
<b>Total Building Department</b>	<b>\$382,920</b>	<b>\$382,920</b>	<b>\$0</b>
<b>Legal Expenses</b>			
01-16-539100 City Attorney Retainer	\$21,600	\$21,600	\$0
01-16-539200 Prosecutor Retainer	\$36,000	\$36,000	\$0
01-16-539300 Legal Expense	\$40,000	\$40,000	\$0
01-16-539400 Union Negotiations-Legal	\$15,000	\$15,000	\$0
<b>Total Legal Expenses</b>	<b>\$112,600</b>	<b>\$112,600</b>	<b>\$0</b>
<b>Police Department</b>			
01-21-421000 Full Time Officer Wages	\$2,843,975	\$1,243,975	\$1,600,000
01-21-421100 Administrative Salaries	\$470,794	\$470,794	\$0
01-21-421400 Part Time Officer Wages	\$27,476	\$27,476	\$0
01-21-421500 Clerical Staff Wages	\$233,229	\$233,229	\$0
01-21-421600 Non-Sworn Wages	\$132,303	\$132,303	\$0
01-21-422000 Specialty Pay/OIC Stipend	\$38,900	\$38,900	\$0
01-21-423000 Overtime	\$180,000	\$180,000	\$0
01-21-423100 IDOT Traffic Enforcement Program	\$30,000	\$30,000	\$0
01-21-423200 Overtime - Drug	\$51,200	\$51,200	\$0
01-21-423300 Health Insurance Incentive Pay	\$35,000	\$35,000	\$0
01-21-451100 Post Employment Health Benefit	\$87,070	\$87,070	\$0
01-21-530000 Equipment Maintenance	\$53,700	\$53,700	\$0
01-21-537000 Computer Hardware, Software & Maintenance	\$135,000	\$135,000	\$0
01-21-540000 Building Maintenance	\$61,800	\$61,800	\$0
01-21-540200 Janitorial Services	\$25,820	\$25,820	\$0
01-21-551000 Postage/Shipping	\$2,000	\$2,000	\$0
01-21-552000 Telephone	\$42,500	\$42,500	\$0
01-21-556000 Dispatching Services	\$364,044	\$364,044	\$0
01-21-561000 Membership, Dues, Subscriptions	\$2,500	\$2,500	\$0
01-21-563000 Training	\$40,000	\$40,000	\$0
01-21-564000 Tuition Reimbursement	\$12,200	\$12,200	\$0
01-21-571300 Utilities-Gas	\$9,000	\$9,000	\$0
01-21-580000 Uniform Allowance	\$32,900	\$32,900	\$0
01-21-651000 Office / Department Supplies	\$20,600	\$20,600	\$0
01-21-653000 Operational Services	\$19,500	\$19,500	\$0
01-21-653100 Crime Lab	\$21,000	\$21,000	\$0
01-21-660000 MSI Collection Expense	\$13,500	\$13,500	\$0
01-21-717000 Classic Car Event	\$8,450	\$8,450	\$0
01-21-718000 4th of July	\$16,100	\$16,100	\$0
01-21-810000 Purchase of Equipment	\$45,000	\$45,000	\$0
01-21-953000 Transfer to Police Pension Fund	\$0	\$0	\$0
<b>Total Police Department</b>	<b>\$5,055,561</b>	<b>\$3,455,561</b>	<b>\$1,600,000</b>
<b>Police &amp; Fire Commission</b>			
01-25-421000 Secretarial Compensation	\$4,000	\$4,000	\$0
01-25-539000 Legal Expense-Attorney	\$1,000	\$1,000	\$0
01-25-554000 Legal Notices	\$500	\$500	\$0
01-25-561000 Membership, Dues, Subscriptions	\$500	\$500	\$0
01-25-568000 Employment & Promotion	\$2,500	\$2,500	\$0
<b>Total Police &amp; Fire Commission</b>	<b>\$8,500</b>	<b>\$8,500</b>	<b>\$0</b>
<b>Roads &amp; Construction</b>			
01-41-421000 Full Time Wages	\$300,000	\$300,000	\$0
01-41-421100 Director's Salary	\$66,320	\$66,320	\$0
01-41-421200 Secretarial Wages	\$23,300	\$23,300	\$0
01-41-421300 Seasonal Wages	\$20,000	\$20,000	\$0
01-41-421400 Snow Plowing Wages	\$30,000	\$30,000	\$0
01-41-423000 Overtime	\$8,000	\$8,000	\$0
01-41-423400 Snow Plowing Overtime	\$45,000	\$45,000	\$0
01-41-532000 Engineering / Professional Fees	\$20,000	\$20,000	\$0
01-41-541000 Street Maintenance/Repairs/Signs	\$60,000	\$60,000	\$0
01-41-541100 Drainage Maintenance	\$25,000	\$25,000	\$0
01-41-541200 Restoration	\$20,000	\$20,000	\$0
01-41-554000 Legal Notices	\$1,000	\$1,000	\$0
01-41-561000 Membership, Dues, Subscriptions	\$1,000	\$1,000	\$0
01-41-562000 Travel Expenses	\$0	\$0	\$0
01-41-563000 Training	\$2,000	\$2,000	\$0
01-41-571000 Utilities	\$35,000	\$35,000	\$0
01-41-580000 Uniform Allowance	\$2,700	\$2,700	\$0
01-41-594000 Rental Of Equipment	\$2,500	\$2,500	\$0
01-41-651000 Office/Department Supplies	\$8,000	\$8,000	\$0
01-41-712000 Safety	\$2,000	\$2,000	\$0
01-41-810000 Purchase of Equipment	\$15,000	\$15,000	\$0

		Total Appropriation	Receipts From Sources Other Than Tax Levy	To Be Raised By Tax Levy
01-41-812000	Sidewalks	\$10,000	\$10,000	\$0
<b>Total Roads &amp; Construction</b>		<b>\$696,820</b>	<b>\$696,820</b>	<b>\$0</b>
<b>Municipal Grounds &amp; Property</b>				
01-44-421000	Full Time Wages	\$340,000	\$340,000	\$0
01-44-421200	Custodial Wages	\$58,500	\$58,500	\$0
01-44-421300	Seasonal Wages	\$25,000	\$25,000	\$0
01-44-423000	Overtime	\$14,000	\$14,000	\$0
01-44-532000	Engineering Fees	\$20,000	\$20,000	\$0
01-44-540000	City Hall Maintenance	\$40,000	\$40,000	\$0
01-44-540600	Lake Katherine Maintenance	\$25,000	\$25,000	\$0
01-44-543100	Bike Path	\$0	\$0	\$0
01-44-543200	Purchase/Plant Trees	\$10,000	\$10,000	\$0
01-44-543400	Ballfield Light Maintenance	\$1,500	\$1,500	\$0
01-44-543500	Removal / Trim Trees	\$55,000	\$55,000	\$0
01-44-543600	Chip Disposal	\$2,500	\$2,500	\$0
01-44-544000	Heating & Cooling System Maintenance	\$15,000	\$15,000	\$0
01-44-544400	Public Works Garage Maintenance	\$30,000	\$30,000	\$0
01-44-544500	Parks & Rec Building Maintenance	\$25,000	\$25,000	\$0
01-44-545000	Warning Sirens	\$5,000	\$5,000	\$0
01-44-546000	Harlem Berms Maintenance	\$30,000	\$30,000	\$0
01-44-546100	Harlem Avenue Maintenance	\$30,000	\$30,000	\$0
01-44-554000	Legal Notices	\$500	\$500	\$0
01-44-561000	Membership, Dues, Subscriptions	\$300	\$300	\$0
01-44-562000	Travel Expenses	\$0	\$0	\$0
01-44-563000	Training	\$3,000	\$3,000	\$0
01-44-580000	Uniform Allowance	\$3,000	\$3,000	\$0
01-44-594000	Equipment Rental	\$1,000	\$1,000	\$0
01-44-651000	Office / Department Supplies	\$10,000	\$10,000	\$0
01-44-662000	Custodian Supplies	\$6,000	\$6,000	\$0
01-44-663000	Landscape Supplies	\$10,000	\$10,000	\$0
01-44-717000	Classic Car Event	\$5,000	\$5,000	\$0
01-44-718000	4th of July	\$17,000	\$17,000	\$0
01-44-810000	Purchase of Equipment	\$10,000	\$10,000	\$0
<b>Total Municipal Grounds &amp; Property</b>		<b>\$792,300</b>	<b>\$792,300</b>	<b>\$0</b>
<b>Motor Vehicle Maintenance</b>				
01-45-421000	Employee Full-Time Wages	\$168,000	\$168,000	\$0
01-45-423000	Employee Overtime Wages	\$7,000	\$7,000	\$0
01-45-529100	Police Equipment Maintenance	\$3,000	\$3,000	\$0
01-45-529300	Buildings & Grounds Equipment Maintenance	\$15,000	\$15,000	\$0
01-45-529400	Roads Equipment Maintenance	\$10,000	\$10,000	\$0
01-45-529600	Lake Katherine Equipment Maintenance	\$3,000	\$3,000	\$0
01-45-529800	Water & Sewer Equipment Maintenance	\$16,000	\$16,000	\$0
01-45-529900	MVM Equipment Maintenance	\$2,500	\$2,500	\$0
01-45-534000	Snow Plow Equipment Maintenance	\$9,000	\$9,000	\$0
01-45-535100	Police Vehicle Maintenance	\$20,000	\$20,000	\$0
01-45-535200	Building Department Vehicle Maintenance	\$1,500	\$1,500	\$0
01-45-535300	Buildings & Grounds Vehicle Maintenance	\$10,000	\$10,000	\$0
01-45-535400	Roads Vehicle Maintenance	\$15,000	\$15,000	\$0
01-45-535500	Recreation Vehicle Maintenance	\$3,000	\$3,000	\$0
01-45-535600	Lake Katherine Vehicle Maintenance	\$2,000	\$2,000	\$0
01-45-535800	Water & Sewer Vehicle Maintenance	\$25,000	\$25,000	\$0
01-45-535900	MVM Vehicle Maintenance	\$1,500	\$1,500	\$0
01-45-537000	Computer Hardware, Software, & Maintenance	\$5,000	\$5,000	\$0
01-45-561000	Membership, Dues, Subscriptions	\$200	\$200	\$0
01-45-563000	Training	\$4,000	\$4,000	\$0
01-45-580000	Uniform Allowance	\$6,800	\$6,800	\$0
01-45-594000	Equipment Rental	\$3,000	\$3,000	\$0
01-45-651000	Office / Department Supplies	\$8,000	\$8,000	\$0
01-45-655000	Gasoline & Oil	\$200,000	\$200,000	\$0

		Total Appropriation	Receipts From Sources Other Than Tax Levy	To Be Raised By Tax Levy
01-45-810000	Purchase Of Equipmnt	\$3,000	\$3,000	\$0
	<b>Total Motor Vehicle Maintenance</b>	<b>\$541,500</b>	<b>\$541,500</b>	<b>\$0</b>
<b>Recreation Department</b>				
01-51-421100	Park & Recreation Director Salary	\$108,909	\$0	\$108,909
01-51-421200	Assistant Parks & Recreation Director Salary	\$70,000	\$0	\$70,000
01-51-421300	Office Manager Salary	\$45,000	\$0	\$45,000
01-51-421400	Youth Supervisor's Salary	\$45,000	\$0	\$45,000
01-51-421500	Front Desk Wages	\$102,000	\$0	\$102,000
01-51-421600	Building Attendant Salary	\$18,000	\$0	\$18,000
01-51-421700	Recreation Program Supervisor Salary	\$37,500	\$0	\$37,500
01-51-421800	Full Time Custodial Wages	\$58,203	\$0	\$58,203
01-51-421900	Recreation Asst / Intern Wages	\$3,000	\$0	\$3,000
01-51-422100	Adult Program Staff Wages	\$7,000	\$0	\$7,000
01-51-422200	Camp Staff Wages	\$170,000	\$0	\$170,000
01-51-422300	Early Childhood Staff Wages	\$8,000	\$0	\$8,000
01-51-422400	Group Fitness Staff Wages	\$22,000	\$0	\$22,000
01-51-422500	Preschool Staff Wages	\$47,000	\$0	\$47,000
01-51-422600	Special Event Staff Wages	\$6,500	\$0	\$6,500
01-51-422800	Youth Program Staff Wages	\$75,000	\$0	\$75,000
01-51-422900	Youth Athletic Staff Wages	\$12,000	\$0	\$12,000
01-51-423000	Birthday Party Staff Wages	\$8,000	\$0	\$8,000
01-51-423100	Fitness Center Attendant Wages	\$67,000	\$12,630	\$54,370
01-51-423200	Facilities Manager Wages	\$70,000	\$42,482	\$27,518
01-51-423300	Part Time Custodian Wages	\$66,000	\$66,000	\$0
01-51-423400	Full Time Facility Tech Wages	\$68,814	\$68,814	\$0
01-51-423500	Personal Trainer Wages	\$4,000	\$4,000	\$0
01-51-423700	Open Gym Staff Wages	\$15,000	\$15,000	\$0
01-51-537000	Computer Hardware, Software, & Maintenance	\$40,000	\$40,000	\$0
01-51-540000	Recreation Building Expense	\$20,000	\$20,000	\$0
01-51-540100	Contractual Services Building	\$22,000	\$22,000	\$0
01-51-540200	Contractual Services Fitness	\$3,000	\$3,000	\$0
01-51-549000	Professional Services	\$18,000	\$18,000	\$0
01-51-551000	Postage	\$6,000	\$6,000	\$0
01-51-552000	Telephone	\$24,000	\$24,000	\$0
01-51-557000	Publicity & Advertising	\$15,000	\$15,000	\$0
01-51-561000	Membership, Dues and Subscription	\$5,500	\$5,500	\$0
01-51-563000	Training	\$12,000	\$12,000	\$0
01-51-567000	Employee Background Checks	\$3,500	\$3,500	\$0
01-51-571000	Utilities-Gas	\$13,000	\$13,000	\$0
01-51-578000	Credit Card Fees	\$21,000	\$21,000	\$0
01-51-594000	Contractual Services	\$19,000	\$19,000	\$0
01-51-594100	Fitness Equipment Lease	\$24,000	\$24,000	\$0
01-51-651000	Office / Department Supplies	\$7,000	\$7,000	\$0
01-51-662000	Custodial Supplies	\$12,000	\$12,000	\$0
01-51-681100	Adult Program Supplies	\$5,000	\$5,000	\$0
01-51-681200	Camp Supplies	\$35,000	\$35,000	\$0
01-51-681300	Early Childhood Program Supplies	\$6,500	\$6,500	\$0
01-51-681400	Fitness Program Supplies	\$1,500	\$1,500	\$0
01-51-681500	Preschool Supplies	\$6,000	\$6,000	\$0
01-51-681600	Special Event Supplies	\$28,000	\$28,000	\$0
01-51-681800	Youth Program Supplies	\$38,000	\$38,000	\$0
01-51-681900	Youth Athletic Supplies	\$68,000	\$68,000	\$0
01-51-682000	Birthday Party Supplies	\$2,500	\$2,500	\$0
01-51-683000	Vending Supplies	\$9,000	\$9,000	\$0
01-51-685000	Farmers Market Exepnses	\$6,000	\$6,000	\$0
01-51-701000	Senior Citizens Programs	\$6,500	\$6,500	\$0
01-51-718000	4th of July	\$55,000	\$55,000	\$0
01-51-719000	Holiday in the Heights	\$25,000	\$25,000	\$0
01-51-811000	Vehicle	\$0	\$0	\$0
01-51-812000	Fitness Center Equipment Purchase	\$3,000	\$3,000	\$0
01-51-826000	Park Development Program	\$20,000	\$20,000	\$0
	<b>Total Recreation Department</b>	<b>\$1,713,926</b>	<b>\$788,926</b>	<b>\$925,000</b>
<b>Lake Katherine - Operational Expenses</b>				
01-56-421000	LK Operations Manager Salary	\$88,683	\$88,683	\$0
01-56-421100	Clubhouse Building Supervisor	\$21,000	\$21,000	\$0
01-56-421200	LK Business Coordinator Salary	\$57,680	\$57,680	\$0
01-56-421300	LK Program Coordinator Salary	\$45,783	\$45,783	\$0
01-56-421500	Part Time Seasonal Wages	\$85,000	\$85,000	\$0
01-56-421600	Naturalist Salary	\$51,778	\$51,778	\$0
01-56-421700	Custodial Wages	\$16,000	\$16,000	\$0
01-56-529000	Other Maintenance	\$10,000	\$10,000	\$0
01-56-530000	Maintenance Contracts	\$21,800	\$21,800	\$0
01-56-537000	Computer Hardware, Software & Maintenance	\$15,000	\$15,000	\$0
01-56-540000	Building & Grounds Maintenance	\$11,500	\$11,500	\$0
01-56-541000	Postage	\$1,500	\$1,500	\$0
01-56-552000	Telephone	\$15,000	\$15,000	\$0
01-56-571000	Utilities	\$26,000	\$26,000	\$0
01-56-571300	Utilities - Cable	\$1,500	\$1,500	\$0

		Total Appropriation	Receipts From Sources Other Than Tax Levy	To Be Raised By Tax Levy
01-56-591000	Liquor Insurance Policy	\$5,000	\$5,000	\$0
01-56-651000	Office / Department Supplies	\$3,500	\$3,500	\$0
<b>Total Lake Katherine - Operational Expenses</b>		<b>\$476,724</b>	<b>\$476,724</b>	<b>\$0</b>
<b>Swimming Pool</b>				
01-58-421000	Aquatic Coordinator Salary	\$12,500	\$12,500	\$0
01-58-421100	Assistant Manager's Salary	\$20,000	\$20,000	\$0
01-58-421200	Cashiers / Attendants / Concession Wages	\$44,000	\$44,000	\$0
01-58-421400	Life Guards / Crew Leader Wages	\$85,000	\$85,000	\$0
01-58-421500	Swim Instructor Wages	\$18,000	\$18,000	\$0
01-58-421600	Maintenance Staff Wages	\$2,500	\$2,500	\$0
01-58-461000	Social Security Contribution	\$11,300	\$11,300	\$0
01-58-462000	IMRF Contribution	\$1,150	\$1,150	\$0
01-58-463000	Medicare	\$2,640	\$2,640	\$0
01-58-543000	Pool Property Maintenance	\$5,000	\$5,000	\$0
01-58-552000	Telephone	\$500	\$500	\$0
01-58-557000	Publicity & Advertising	\$3,000	\$3,000	\$0
01-58-571000	Utilities - Gas	\$15,000	\$15,000	\$0
01-58-571100	Utilities - Electric	\$9,000	\$9,000	\$0
01-58-580000	Uniform Allowance	\$2,000	\$2,000	\$0
01-58-651000	Office / Department Supplies	\$500	\$500	\$0
01-58-664000	Sundries	\$500	\$500	\$0
01-58-665000	Sanitation Supplies	\$1,500	\$1,500	\$0
01-58-668000	Chemical Supplies	\$20,000	\$20,000	\$0
01-58-669000	Concession Supplies	\$25,000	\$25,000	\$0
01-58-710000	Special Events	\$1,000	\$1,000	\$0
01-58-712000	Aquatic Safety	\$6,000	\$6,000	\$0
01-58-810000	Purchase of Equipment	\$2,500	\$2,500	\$0
01-58-861000	Capital Improvements	\$15,000	\$15,000	\$0
<b>Total Swimming Pool</b>		<b>\$303,590</b>	<b>\$303,590</b>	<b>\$0</b>
<b>TOTAL GENERAL FUND</b>		<b>\$14,046,536</b>	<b>\$9,421,536</b>	<b>\$4,625,000</b>
<b>Beautification Fund Expenses</b>				
02-01-700000	Marketing	\$500	\$500	\$0
02-01-700400	Equipment Rental	\$3,000	\$3,000	\$0
02-01-700600	Shirt Expense	\$3,000	\$3,000	\$0
02-01-700800	Miscellaneous Expenses	\$2,000	\$2,000	\$0
02-01-700900	Prize Money	\$3,000	\$3,000	\$0
02-01-990200	Transfer to Keep Palos Heights Beautiful	\$0	\$0	\$0
02-01-990300	Charitable Contributions	\$10,000	\$10,000	\$0
02-02-700000	Plants, Soil & Supplies	\$8,500	\$8,500	\$0
02-02-700300	Signage	\$250	\$250	\$0
02-02-700400	Miscellaneous Expenses	\$0	\$0	\$0
02-02-700500	Planting Day Expenses	\$100	\$100	\$0
02-03-700000	Recognition Night	\$500	\$500	\$0
02-03-700100	Miscellaneous Expenses	\$1,000	\$1,000	\$0
02-03-700200	Subdivision Entrance Program	\$500	\$500	\$0
02-03-990300	Charitable Contributions	\$25,000	\$25,000	\$0
<b>Total Beautification Fund Expenses</b>		<b>\$57,350</b>	<b>\$57,350</b>	<b>\$0</b>

	Total Appropriation	Receipts From Sources Other Than Tax Levy	To Be Raised By Tax Levy
<b>Channel 4 PEG Fund Expenses</b>			
03-00-652000 Channel 4 Supplies & Equipment	\$35,000	\$35,000	\$0
<b>Total Channel 4 PEG Fund Expenses</b>	<b>\$35,000</b>	<b>\$35,000</b>	<b>\$0</b>
<b>Gateway TIF General Project Expenses</b>			
11-00-421000 City Staff Professional Services	\$25,000	\$25,000	\$0
11-00-539000 Legal Services	\$50,000	\$50,000	\$0
11-00-549000 Professional Services	\$60,000	\$60,000	\$0
11-00-551000 Postage	\$3,000	\$3,000	\$0
11-00-554000 Printing, Publishing, Legal Notices	\$1,000	\$1,000	\$0
11-00-860000 Redevelopment Project Costs	\$2,300,000	\$2,300,000	\$0
<b>Total Gateway TIF General Project Expenses</b>	<b>\$2,439,000</b>	<b>\$2,439,000</b>	<b>\$0</b>
<b>127th &amp; Harlem TIF</b>			
13-00-421000 City Staff Professional Services	\$5,000	\$5,000	\$0
13-00-539000 Legal Services	\$35,000	\$35,000	\$0
13-00-549000 Professional Services	\$25,000	\$25,000	\$0
13-00-551000 Printing, Publishing, Legal Notices	\$500	\$500	\$0
13-00-810000 Jewel Note Payment	\$400,000	\$400,000	\$0
<b>Total 127th &amp; Harlem TIF Expenses</b>	<b>\$465,500</b>	<b>\$465,500</b>	<b>\$0</b>
<b>Business District Fund</b>			
14-01-421000 City Staff Professional Services	\$5,000	\$5,000	\$0
14-01-539000 Legal Services-Business District	\$10,000	\$10,000	\$0
14-01-549000 Professional Services-Business District	\$10,000	\$10,000	\$0
14-01-810000 Jewel Note Payment-Business District	\$135,000	\$135,000	\$0
14-02-421000 City Staff Professional Services	\$1,000	\$1,000	\$0
14-02-539000 Legal Services-Incremental Sales Tax	\$2,000	\$2,000	\$0
14-02-549000 Professional Services-Incremental Sales Tax	\$2,000	\$2,000	\$0
14-02-810000 Jewel Note Payment-Incremental Sales Tax	\$70,000	\$70,000	\$0
<b>Total Business District Fund Expenses</b>	<b>\$235,000</b>	<b>\$235,000</b>	<b>\$0</b>
<b>Motor Fuel Tax</b>			
15-00-617000 Salt Deliveries	\$60,000	\$60,000	\$0
15-00-860000 Capital Outlay	\$500,000	\$500,000	\$0
15-00-861000 Rebuild IL Bond Fund Expenses	\$540,000	\$540,000	\$0
<b>Total Motor Fuel Fund</b>	<b>\$1,100,000</b>	<b>\$1,100,000</b>	<b>\$0</b>
<b>Social Security Fund</b>			
16-00-461000 Social Security Contribution-City	\$300,000	\$0	\$300,000
16-00-463000 Medicare Contribution-City	\$175,000	\$0	\$175,000
<b>Total Social Security Fund</b>	<b>\$475,000</b>	<b>\$0</b>	<b>\$475,000</b>
<b>Illinois Municipal Retirement Fund</b>			
17-00-462000 Social Security Contribution-City	\$450,000	\$0	\$450,000
<b>Total Illinois Municipal Retirement Fund</b>	<b>\$450,000</b>	<b>\$0</b>	<b>\$450,000</b>
<b>Special Recreation Fund</b>			
25-00-549000 Professional Services	\$0	\$0	\$0
25-00-800000 Inclusion Cost	\$15,000	\$15,000	\$0
25-00-803000 Park / Playground Accessibility	\$2,500	\$2,500	\$0
25-00-804000 Accessibility Projects	\$150,000	\$0	\$150,000
25-00-922000 SWSRA Payments	\$95,000	\$53,000	\$42,000
<b>Total Special Recreation Fund</b>	<b>\$262,500</b>	<b>\$70,500</b>	<b>\$192,000</b>
<b>DUI Fund</b>			
28-00-569000 DUI Enforcement/Education	\$3,040	\$3,040	\$0
28-00-962000 Other Law Enforcement Expenses	\$27,360	\$27,360	\$0
<b>Total DUI Fund</b>	<b>\$30,400</b>	<b>\$30,400</b>	<b>\$0</b>
<b>Drug Asset Forfeiture - Justice</b>			
29-71-421000 Salary - Federal Task Force Replacement	\$76,805	\$76,805	\$0
29-71-423000 Salaries - Overtime	\$3,632	\$3,632	\$0
29-71-585000 Law Enforcement Equipment	\$294,188	\$294,188	\$0
29-71-585100 Training and Education	\$36,320	\$36,320	\$0
29-71-585300 Joint Law Enforcement / Public Safety	\$2,724	\$2,724	\$0
29-71-585400 Contract for Services	\$6,355	\$6,355	\$0
29-71-585500 Law Enforcement Travel	\$3,630	\$3,630	\$0
29-71-585600 Drug, Gang and other Education Programs	\$10,900	\$10,900	\$0
29-71-585700 Law Enforcement Awards and Memorials	\$3,630	\$3,630	\$0
29-71-961000 Law Enforcement Operations / Investigations	\$1,815	\$1,815	\$0
<b>Total Drug Asset Forfeiture - Justice</b>	<b>\$439,999</b>	<b>\$76,805</b>	<b>\$0</b>

		Total Appropriation	Receipts From Sources Other Than Tax Levy	To Be Raised By Tax Levy
<b>Drug Asset Forfeiture - Treasury</b>				
29-72-421000	Salary - Federal Task Force Replacement	\$0	\$0	\$0
29-72-423000	Salaries - Overtime	\$720	\$720	\$0
29-72-585000	Law Enforcement Equipment	\$58,320	\$58,320	\$0
29-72-585100	Training and Education	\$7,200	\$7,200	\$0
29-72-585300	Joint Law Enforcement / Public Safety	\$720	\$720	\$0
29-72-585400	Contract for Services	\$720	\$720	\$0
29-72-585500	Law Enforcement Travel	\$1,080	\$1,080	\$0
29-72-585600	Drug, Gang and other Education Programs	\$2,160	\$2,160	\$0
29-72-585700	Law Enforcement Awards and Memorials	\$720	\$720	\$0
29-72-961000	Law Enforcement Operations / Investigations	\$360	\$360	\$0
	<b>Total Drug Asset Forfeiture - Treasury</b>	<b>\$72,000</b>	<b>\$72,000</b>	<b>\$0</b>
<b>Drug Asset Forfeiture - State</b>				
29-73-585000	Communications and Computer	\$3,800	\$3,800	\$0
29-73-585600	Drug Related Enforcement & Education	\$6,080		
29-73-961000	Informant / Buy Money	\$1,520		
29-73-962000	Other Law Enforcement Expenses	\$3,800		
	<b>Total Drug Asset Forfeiture - State</b>	<b>\$15,200</b>	<b>\$3,800</b>	<b>\$0</b>
<b>Vehicle License Fund</b>				
32-00-532000	Engineering Fees	\$60,000	\$60,000	\$0
32-00-598000	Vehicle License Collection Costs	\$15,000	\$15,000	\$0
32-00-860000	Capital Outlay - Roads	\$100,000	\$100,000	\$0
	<b>Total Vehicle License Fund</b>	<b>\$175,000</b>	<b>\$175,000</b>	<b>\$0</b>
<b>Capital Projects</b>				
34-00-532000	Engineering Fees	\$208,000	\$208,000	\$0
34-00-860000	Capital Outlay Roads	\$445,000	\$445,000	\$0
34-00-867000	City Hall Improvements	\$300,000	\$300,000	\$0
34-00-868000	Recreation Improvements / Land Acquisition	\$525,000	\$525,000	\$0
34-00-868100	Pool Improvements	\$150,000	\$150,000	\$0
34-00-869000	Sidewalks	\$20,000	\$20,000	\$0
34-00-869300	Bike Path	\$35,000	\$35,000	\$0
34-00-870000	Municipal Parking Lot	\$0	\$0	\$0
34-00-871000	Lake Katherine Capital Improvements	\$110,000	\$110,000	\$0
34-00-874000	Parking Lot	\$110,000	\$110,000	\$0
34-00-874100	Landscaping & Signage	\$45,000	\$45,000	\$0
34-00-875000	Capital Equipment / Vehicles	\$45,000	\$45,000	\$0
34-00-876000	Ridgeland Ave Improvements	\$160,000	\$160,000	\$0
34-00-877000	Capital Projects - Technology	\$65,000	\$65,000	\$0
	<b>Total Capital Projects Fun</b>	<b>\$2,218,000</b>	<b>\$2,218,000</b>	<b>\$0</b>
<b>Water and Sewer Capital Improvements Fund</b>				
50-00-532000	Engineering Fees	\$233,000	\$233,000	\$0
50-00-810000	Water & Sewer Equipment	\$85,000	\$85,000	\$0
50-00-862000	Water Capital Improvements	\$3,008,000	\$3,008,000	\$0

		Total Appropriation	Receipts From Sources Other Than Tax Levy	To Be Raised By Tax Levy
50-00-864000	Sewer Capital Improvements	\$1,175,000	\$1,175,000	\$0
<b>Total Water and Sewer Capital Improvements Fund</b>		<b>\$4,501,000</b>	<b>\$4,501,000</b>	<b>\$0</b>
<b>Water and Sewer Fund</b>				
51-00-421000	Full Time Wages	\$615,000	\$615,000	\$0
51-00-421100	Director's Salary	\$66,320	\$66,320	\$0
51-00-421200	Secretarial Wages	\$45,000	\$45,000	\$0
51-00-422000	Part Time Wages	\$18,000	\$18,000	\$0
51-00-423000	Overtime	\$80,000	\$80,000	\$0
51-00-451000	Medical Insurance	\$317,000	\$317,000	\$0
51-00-461000	Social Security Contribution	\$52,000	\$52,000	\$0
51-00-462000	IMRF Contribution	\$74,000	\$74,000	\$0
51-00-463000	Medicare	\$12,000	\$12,000	\$0
51-00-529000	Equipment Maintenance	\$10,000	\$10,000	\$0
51-00-530000	Equipment Maintenance Reimbursement to General F	\$16,000	\$16,000	\$0
51-00-532000	Engineering Fees	\$65,000	\$65,000	\$0
51-00-535000	Vehicle Maintenance Reimbursement to General Fund	\$25,000	\$25,000	\$0
51-00-537000	Computer Hardware, Software, Maintenance	\$40,000	\$40,000	\$0
51-00-539000	Legal Services	\$2,000	\$2,000	\$0
51-00-540000	Building Maintenance Reimbursement to General Fund	\$160,000	\$160,000	\$0
51-00-551000	Postage	\$20,000	\$20,000	\$0
51-00-552000	Telephone	\$22,000	\$22,000	\$0
51-00-561000	Membership, Dues, Subscriptions	\$1,500	\$1,500	\$0
51-00-562000	Travel Expenses	\$0	\$0	\$0
51-00-563000	Training	\$5,000	\$5,000	\$0
51-00-571000	Utilities	\$90,000	\$90,000	\$0
51-00-575000	Purchase Of Water	\$3,400,000	\$3,400,000	\$0
51-00-578000	Credit Card Fees	\$20,000	\$20,000	\$0
51-00-580000	Uniform Allowance	\$5,000	\$5,000	\$0
51-00-591000	IRMA Reimbursement to General Fund	\$102,000	\$102,000	\$0
51-00-594000	Equipment Rental	\$12,000	\$12,000	\$0
51-00-611000	Hydraulic Network	\$32,000	\$32,000	\$0
51-00-611100	Water System Maintenance	\$150,000	\$150,000	\$0
51-00-611200	Sewer System Maintenance	\$75,000	\$75,000	\$0
51-00-611300	Water System Maintenance Restoration	\$60,000	\$60,000	\$0
51-00-611400	Water Control System Maintenance	\$30,000	\$30,000	\$0
51-00-611500	Sewer Control System Maintenance	\$30,000	\$30,000	\$0
51-00-615000	Maintenace Supplies	\$9,000	\$9,000	\$0
51-00-651000	Office / Department Supplies	\$25,000	\$25,000	\$0
51-00-655000	Gas & Oil	\$80,000	\$80,000	\$0
51-00-810000	Purchase of Equipment	\$30,000	\$30,000	\$0
51-00-813000	Purchase Of Meters	\$10,000	\$10,000	\$0
51-00-910000	Emergency / Contingency	\$300,000	\$300,000	\$0
51-00-999000	Administrative Expense Reimbursement to General Fu	\$490,825	\$490,825	\$0
51-00-999200	Clerical Support	\$149,235	\$149,235	\$0
51-00-999500	Transfer to Water & Sewer Capital Fund	\$849,620	\$849,620	\$0
<b>Total Water and Sewer Fund</b>		<b>\$7,595,500</b>	<b>\$7,595,500</b>	<b>\$0</b>
<b>Metra Station Operations Fund</b>				
52-21-421000	Patrol Salaries	\$6,000	\$6,000	\$0
52-44-421000	PW Bigs & Grounds Salaries	\$2,000	\$2,000	\$0
52-44-667000	Supplies and Equipment	\$4,000	\$4,000	\$0
52-44-860000	Capital Improvements Metra	\$0	\$0	\$0
<b>Total Metra Station Operations Fund</b>		<b>\$12,000</b>	<b>\$12,000</b>	<b>\$0</b>
<b>Police Pension</b>				
	Police Pension	\$2,373,586	\$0	\$2,373,586
<b>Total Police Pension</b>		<b>\$2,373,586</b>	<b>\$0</b>	<b>\$2,373,586</b>
<b>Debt Service</b>				
	Bonds & Interest	\$462,638	\$0	\$462,638
<b>Total Police Pension</b>		<b>\$462,638</b>	<b>\$0</b>	<b>\$462,638</b>
<b>GRAND TOTAL MUNICIPALITY</b>		<b>\$37,461,209</b>	<b>\$28,508,391</b>	<b>\$8,578,224</b>
<b>Library</b>				
	Personnel	\$933,459	\$124,679	\$808,780
	Employee Benefits	\$128,555	\$7,082	\$121,473
	Staff/Board Development	\$10,500	\$1,695	\$8,805
	Contractual Services	\$180,400	\$29,610	\$150,790
	Maintenance	\$43,539	\$4,624	\$38,915
	Insurance	\$24,222	\$8,111	\$16,111
	Utilities	\$13,750	\$1,848	\$11,902
	Supplies	\$25,638	\$7,189	\$18,449
	Capital Services	\$778,000	\$376,732	\$401,268
	Media	\$175,815	\$25,053	\$150,762
	Special Reserve Projects	\$778,000	\$757,035	\$20,965
	Contingency	\$34,800	\$34,800	\$0

	Total Appropriation	Receipts From Sources Other Than Tax Levy	To Be Raised By Tax Levy
Illinois Municipal Retirement Fund	\$75,249	\$0	\$75,249
Social Security Contribution	\$73,382	\$0	\$73,382
Audit	\$7,304	\$132	\$7,172
Public Liability Insurance	\$2,674	\$539	\$2,135
Unemployment Compensation	\$3,500	\$3,500	\$0
Workers' Compensation	\$2,674	\$933	\$1,741
Debt Service		\$0	\$0
<b>Total Library</b>	<b>\$3,291,461</b>	<b>\$1,383,562</b>	<b>\$1,907,899</b>
<b>TOTAL AMOUNT TO BE RAISED BY TAXATION</b>	<b>\$40,752,670</b>	<b>\$29,891,953</b>	<b>\$10,486,123</b>

# 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.

**FIVE YEAR CIP PLAN**

LINE	EXPENSES AND SOURCE OF FUNDS	2024	2025	2026	2027	2028
	<b>WATER / SEWER CIP</b>					
	CIP Water Projects					
1	Watermain on 127th and RT83 (Alsip Project)	\$210,000				
2	Hospital New Tank Installation		\$1,200,000			
3	Hospital Tank Rehabilitation			\$800,000		
4	Water System Improvements (Electrical and pump upgrades to 50 year old pump stations)					\$250,000
5	Cypress Lane Watermain Replacement	\$450,000				
6	Austin Ave Watermain Replacement (if funds allow)				\$1,200,000	
7	Watermain Replacement on Rt 83 and Navajo Creek			\$300,000		
8	Water PLC Control Upgrades	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
9	Wastegate Tower Maintenance Plan	\$42,000	\$44,000	\$46,000	\$48,000	\$50,000
10	Misty Tower Maintenance Plan	\$150,000	\$150,000	\$150,000	\$40,000	\$42,000
11	Meter replacement Material	\$350,000	\$360,000	\$370,000	\$380,000	\$390,000
12	Meter Replacement Labor	\$160,000	\$170,000	\$180,000	\$190,000	\$200,000
13	PLC / Valve Upgrades at Pump Stations	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000
14	80th Station Roof Replacement	\$60,000				
15	2024 IEPA Loan Project (131st Street Lining)	\$1,100,000				
16	2025 IEPA Loan Project (Ishnala Watermain 1)		\$1,700,000			
17	2026 IEPA Loan Project (Ishanla Watermian 2)			\$2,100,000		
18	2027 IEPA Loan Project (Looping of Southwest Highway)				\$1,300,000	
19	2028 IEPA Loan Project (Unincorporated Water Replacement)					\$3,300,000
	CIP Sewer Projects					
20	Sewer Lining Projects	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000
21	Sewer Replacement on Rt 83 and Navajo Creek			\$300,000		
22	Parliament Lift Station					\$600,000
23	70th Ave Lift Station	\$560,000				
24	Southwest Highway Lift Station		\$600,000			
25	Ishnala Lift Station				\$600,000	
26	Sewer Cleaning and Televising	\$400,000		\$400,000		\$400,000
	Engineering					
27	70th Ave Lift Staiton Engineering	\$60,000				
28	Lift Station Engineering		\$80,000	\$80,000	\$80,000	\$80,000
29	Sanitary CIPP Engineering	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000
30	Sanitary Televising Engineering Cost	\$80,000		\$80,000		\$80,000
31	Cypress Watermain Engineering	\$90,000				
32	Austin Ave Engineering			\$127,000		
33	Hospital Tank Rehab Engineering		\$50,000			
34	Hospital Tank Engineering	\$100,000				
35	IEPA Project Engineering	\$120,000	\$120,000	\$120,000	\$120,000	\$120,000
	Vehicles					
36	Vehicles	\$85,000	\$85,000	\$85,000	\$85,000	\$85,000
37	Dump Truck		\$190,000		\$190,000	
	<b>Total Water/Sewer CIP:</b>	<b>\$4,677,000</b>	<b>\$5,409,000</b>	<b>\$5,798,000</b>	<b>\$4,893,000</b>	<b>\$6,257,000</b>

LINE	EXPENSES AND SOURCE OF FUNDS	2024	2025	2026	2027	2028
<b>GENERAL FUND CIP</b>						
	CIP Roadways					
1	Roadway Improvements (Vehicle Stickers)	100,000	100,000	100,000	100,000	100,000
2	Roadway Improvements (MFT Allotment)	600,000	600,000	600,000	600,000	600,000
3	Roadway Improvements (CIP)	100,000	100,000	100,000	100,000	100,000
4	Audible Crosswalks on 123rd Street and Harlem		45,000			
5	Bike Path	15,000	15,000	15,000	15,000	15,000
6	Sidewalk Program	10,000	10,000	10,000	10,000	10,000
7	Southwest Highway Retaining Wall		400,000			
8	Menominee Parkway Culverts (\$350k CIP & \$300k Rebuild IL)		650,000			
9	Ridgeland Ave Sidewalk (Rt 83) Cook County Reimb \$60k	150,000				
	CIP Municipal Buildings and Properties					
10	City Hall Remodel	1,000,000	500,000	500,000		
11	City Hall Remodel PW Work	30,000				
12	Capital Equipment / Vehicles	150,000	50,000	50,000	50,000	50,000
13	Lake Katherine Parking Lot Expansion	260,000				
14	Technology (Phone System Citywide)	65,000				
15	Municipal Parking Lot		100,000			
16	Lake Katherine Parking Lot Resurfacing		150,000			
17	Landscaping & Signage	20,000	20,000	20,000	20,000	20,000
	CIP Engineering					
18	Lake Katherine Parking Lot Engineering	95,000				
19	Roads Program Engineering (Vehicle Stickers)	70,000	60,000	60,000	60,000	60,000
20	City Hall Architech	60,000	60,000			
21	Audible Crosswalks Engineering	15,000				
22	Southwest Highway Retaining Wall Engineering	100,000				
23	Menominee Parkway Culvert Engineering	75,000				
24	Ridgeland Ave Sidewalk (Rt 83) Engineering	25,000				
25	MISC Engineering	60,000	100,000	100,000	100,000	100,000
	CIP Police Department					
26	Body Cameras / Cloud Storage	123,343	81,056	81,056	81,056	81,056
27	Station Maintenance and Improvements	40,000	40,000	40,000	40,000	
28	Squad Cars	233,844	240,859	248,085	255,528	263,193
29	Flock Safety TPR Traffic Cameras	30,000	30,000	30,000	32,000	32,000
	CIP Recreation Department					
30	Orchard Park Project (OSLAD)	400,000				
31	Pool Phase I Renovation (Possible OSLAD)	1,150,000				
32	Pool Phase II Renovation (Possible OSLAD)		200,000	450,000	900,000	
33	Passarelli Park Project (Possible OSLAD)		350,000	125,000	775,000	
34	Crawford Park Project (Possible OSLAD)			775,000	750,000	
35	Orchard Park "Barn" (PARC Grant)					600,000
36	Walsh Westgate Park					1,000,000
37	Vehicles	50,000	115,000			
38	Pool Decking	30,000	30,000			

LINE	EXPENSES AND SOURCE OF FUNDS	2024	2025	2026	2027	2028
	CIP Lake Katherine					
39	Clubhouse AC Reconfiguration	25,000				
40	Concrete entrance to Lake Katherine kiosk	5,000				
41	Nature Center front deck and ramp replacement	50,000				
42	ADA Doors to front of Nature Center		18,000			
43	Window and guttering upstairs Clubhouse		5,000	15,000		
44	Rear ramp and railings to Clubhouse		50,000			
45	AC replacement auditorium		6,000			
46	Rear deck and railings to Clubhouse			50,000		
47	Side deck and railings to Clubhouse				50,000	
48	McCloud Algae Control	8,000	10,000	10,000	10,000	10,000
	CIP Building Department					
49	License & Permitting Software & Support Fees (General)	93,000	14,500	14,500	14,500	14,500
50	Office Furniture (General)	15,000				
51	Computer Equipment (General)	11,000				
52	Vehicle (General)		45,000		55,000	
	<b>Total General Fund CIP:</b>	5,264,187	4,195,415	3,393,641	4,018,084	3,055,749
	<b>TOTAL EXPENSES</b>	9,941,187	9,604,415	9,191,641	8,911,084	9,312,749
	<b>REVENUES RECEIVED</b>					
	Water & Sewer Capital Projects Fund Reserves	3,577,000.00	3,709,000.00	3,698,000.00	3,593,000.00	2,957,000.00
	IEPA Loan	1,100,000.00	1,700,000.00	2,100,000.00	1,300,000.00	3,300,000.00
	General Fund Capital Project Fund Reserves	2,464,638.00	3,292,141.00	911,369.00		
	Transfer from General Fund to Capital (Budgeted)	515,262.00	0.00	0.00	0.00	0.00
	Special Recreation Fund	250,000.00	45,000.00	45,000.00	45,000.00	45,000.00
	OSLAD Grant	582,100.00				
	IDOT Engineering Reimbursement	76,000.00				
	Building Department General Fund Budget	119,000.00				
	Police Department General Fund Budget	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00
	Drug Asset Fund Reserves	397,187.00	68,274.00			
	MFT Funds	600,000.00	600,000.00	600,000.00	600,000.00	600,000.00
	Rebuild IL Bond Funds (MFT)	0.00				
	Vehicle License Funds	170,000.00	160,000.00	160,000.00	160,000.00	160,000.00
	Cook County Reimbursement	60,000.00				
	<b>TOTAL REVENUE</b>	9,941,187.00	9,604,415.00	7,544,369.00	5,728,000.00	7,092,000.00
	<b>NET LOSS OR GAIN:</b>	0.00	0.00	-1,647,272.00	-3,183,084.00	-2,220,749.00

Report Prepared by (Name and Title): Janice Colvin, Finance Director

Date:

10/27/2023

**CITY OF PALOS HEIGHTS, ILLINOIS**  
**STATEMENT OF CHANGE IN FIDUCIARY NET POSITION**  
**FIDUCIARY FUND - PENSION TRUST FUND**  
**YEAR ENDED DECEMBER 31, 2022**  
**WITH COMPARATIVE AMOUNTS FOR THE YEAR ENDED DECEMBER 31, 2021**

	<b>2022</b>	<b>2021</b>
Additions:		
Contributions:		
Employees	\$ 312,089	\$ 297,453
Employer	2,413,895	2,297,394
Other	60,913	-
Total contributions	2,786,897	2,594,847
Investment income (loss)	(5,444,351)	3,528,715
Less investment expense	(64,506)	(70,957)
Net investment income (loss)	(5,508,857)	3,457,758
Total additions	(2,721,960)	6,052,605
Deductions:		
Benefit payments	2,118,823	2,044,962
Refunds of contributions	66,228	85,239
Administrative expenses	57,041	55,472
Total deductions	2,242,092	2,185,673
Change in net position	(4,964,052)	3,866,932
Net position at beginning of year	32,660,016	28,793,084
Net position at end of year	\$ 27,695,964	\$ 32,660,016

Fiscal Year 2020 Recommended Levy	\$2,072,267	Actual	\$2,134,435
Fiscal Year 2021 Recommended Levy	\$2,296,846	Actual	\$2,365,751
Fiscal Year 2022 Recommended Levy	\$2,393,867	Actual	\$2,465,683
Fiscal Year 2023 Recommended Levy	\$2,341,266	Actual	\$2,411,504
Fiscal Year 2024 Recommended Levy	\$2,373,586		

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