



CITY OF PALOS HEIGHTS 2023 ANNUAL BUDGET

**Prepared By:
City Administrator and Staff**

Approved December 6, 2022

CITY OF PALOS HEIGHTS



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

ELECTED OFFICIALS

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

ALDERMEN

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

APPOINTED OFFICIALS

City Attorney	Thomas Brown
City Administrator	David Strohl
Director of Accounting	Janice Colvin
Deputy City Clerk	Ashley Pala
Office Manager	Charlotte Moore
Building Commissioner	Frank Giordano
Police Chief	Larry Yott
Public Works Director	Adam Jasinski
Recreation Director	Matthew Fairbanks
Lake Katherine Director	Gareth Blakesley

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City of Palos Heights
General Fund
Fiscal Years 2022 and 2023

11/22/2022

	2022 Budget	2022 Projected	2023 Proposed
Beginning Fund Balance	\$5,463,491	\$5,463,491	\$4,164,668
Revenues:			
General	\$10,695,533	\$11,300,000	\$11,525,812
Recreation	1,608,310	1,630,700	1,693,000
Lake Katherine	454,450	454,450	476,724
Swimming Pool	308,400	308,070	351,000
Total Revenues	\$13,066,693	\$13,693,220	\$14,046,536
Expenditures:			
Administration	\$3,789,741	\$3,477,044	\$3,962,095
Building	318,420	242,800	382,920
Legal	107,600	110,450	112,600
Police	4,510,195	4,380,000	5,055,561
Police and Fire Commission	8,500	6,300	8,500
Roads and Construction	669,570	678,000	696,820
Municipal Buildings	766,200	675,200	792,300
Motor Vehicle Maintenance	526,000	561,000	541,500
Recreation	1,642,415	1,572,630	1,713,926
Lake Katherine	454,450	450,515	476,724
Swimming Pool	273,602	294,223	303,590
Total Expenditures	\$13,066,693	\$12,448,162	\$14,046,536
Revenues over (under) Expenditures	\$0	\$1,245,058	\$0
Transfer to Capital Projects Fund according to the Fund Balance Policy*		(\$2,543,881)	
Ending Fund Balance	\$5,463,491	\$4,164,668	\$4,164,668
Fund Balance as a % of Expenditures (excluding transfers)		36.93%	31.34%

CITY OF PALOS HEIGHTS

Budget Worksheet - Department
Periods 01/23-12/23

FUND 1 - General Fund

	2020-20 Prior Year 2 Actual	2021-21 Prior Year Actual	2022-22 Current Yr Budget	2022-22 Current Yr Actual	2023-23 Future Year Budget	
General Revenue						
01-00-311000	Corporate Property Tax - Current	1,853,856.59	1,840,155.52	1,975,000.00	1,011,066.09	1,975,000.00
01-00-311200	Corporate Property Tax - Prior	5,300.94	15,032.57	10,000.00	18,953.17	20,000.00
01-00-312000	Police Protection Property Tax - Current	1,043,676.25	1,050,652.89	1,200,000.00	577,277.04	1,200,000.00
01-00-312200	Police Protection Property Tax - Prior	2,854.40	8,505.26	7,000.00	10,811.53	7,000.00
01-00-313000	Gas Utility Tax	209,391.05	267,617.19	235,000.00	337,330.75	375,000.00
01-00-313100	Electric Utility Tax	525,530.48	525,938.55	550,000.00	445,588.25	550,000.00
01-00-313200	Telecommunications Utility Tax	282,260.74	258,905.07	275,000.00	209,037.47	255,000.00
01-00-315000	Road & Bridge Property Tax - Current	55,016.31	52,378.95	60,000.00	28,718.16	55,000.00
01-00-315200	Road & Bridge Property Tax - Prior	172.37	470.43	500.00	503.07	500.00
01-00-321000	Liquor License	55,675.00	32,803.75	55,000.00	63,675.00	55,000.00
01-00-322000	Vencing Machine License	11,480.00	10,875.00	10,500.00	12,487.50	15,000.00
01-00-323000	Business License	25,222.75	27,288.75	28,000.00	28,645.00	30,000.00
01-00-323100	Contractor License	68,500.00	63,700.00	60,000.00	60,100.00	60,000.00
01-00-323300	Health Inspections	20,225.00	14,125.00	20,000.00	22,125.00	22,000.00
01-00-323400	Elevator Inspections	15,298.00	15,110.00	15,000.00	15,000.00	22,000.00
01-00-324000	Dog & Cat License	313.00	310.00	400.00	335.00	300.00
01-00-325000	Comcast Cable Franchise Fee	198,887.52	217,440.95	210,000.00	223,524.86	220,000.00
01-00-326000	AT&T Cable Franchise Fee	63,627.75	62,024.23	65,000.00	55,582.80	55,000.00
01-00-329000	Rental / Vacant Property Registration	5,700.00	2,875.00	3,000.00	1,445.00	1,500.00
01-00-331000	Permits & Inspections	275,916.71	258,500.64	190,000.00	252,612.05	210,000.00
01-00-332000	Reinspection Fee	.00	375.00	2,000.00	1,600.00	1,500.00
01-00-333000	Building Department Fine	5,200.00	2,605.00	5,000.00	1,950.00	3,000.00
01-00-334000	Code Enforcement Fine	500.00	1,000.00	1,000.00	1,750.00	500.00
01-00-335000	Building Department Review Fees	.00	.00	.00	.00	15,000.00
01-00-341000	State Income Tax	1,378,157.09	1,681,425.38	1,550,000.00	1,732,575.39	1,800,000.00
01-00-342000	Personal Property Replacement Tax	17,351.96	30,461.62	20,000.00	85,705.59	25,000.00
01-00-342200	Personal Property Replacement Tax Road & Bridge	627.42	1,166.32	500.00	2,163.87	1,000.00
01-00-344000	Sales Tax	1,258,344.05	1,612,872.09	1,550,000.00	1,523,335.84	1,800,000.00
01-00-345000	Local Use Tax	544,729.93	510,625.04	490,000.00	414,670.65	500,000.00
01-00-351000	Court Fines Clerk of the Circuit Court	15,264.31	30,443.40	25,000.00	16,063.05	20,000.00
01-00-352000	Local Citations	21,877.84	19,412.78	65,000.00	20,777.26	25,000.00
01-00-353000	Safe Speed Citations	34,844.03	58,153.10	80,000.00	19,579.91	35,000.00
01-00-354000	Accident Report Fees	1,256.00	1,265.00	1,500.00	1,280.00	1,500.00
01-00-366000	Zoning Fees	800.00	2,100.00	1,500.00	1,200.00	1,500.00
01-00-372000	Alarm Fees	.00	310.00	.00	.00	.00
01-00-374000	Warning Sign Maintenance Reimbursement	1,622.25	460.00	1,000.00	930.00	1,000.00
01-00-375000	Employee Contribution Health Insurance	129,145.00	132,287.50	135,000.00	125,097.50	150,000.00
01-00-375100	Retiree / Cobra Insurance Contribution	34,067.14	33,381.90	35,000.00	44,090.83	40,000.00
01-00-381000	Interest	125,838.77	22,567.80	25,000.00	49,701.34	75,000.00
01-00-381100	Change in Market Value 1-3 yr Fund	(107,517.98)	.00	.00	.00	.00
01-00-382000	Southwest Central Dispatch Rent	30,000.00	25,000.00	.00	.00	.00
01-00-385000	Tower Rental - American Tower 304210	100,160.57	97,747.31	112,000.00	91,126.29	101,130.00
01-00-385100	Tower Rental - American Tower 303993	21,450.00	25,350.00	26,400.00	77,100.00	33,600.00
01-00-385200	Tower Rental - Cingular 1905	20,280.57	21,091.80	21,935.00	21,935.47	26,500.00
01-00-385800	Tower Rental - Sprint 732A	24,173.17	25,140.10	.00	26,145.70	.00
01-00-385900	Tower Rental - AAT Voicestream IL96481-L	42,740.95	44,450.57	44,413.00	39,995.77	50,058.00
01-00-386100	Tower Rental - T-Mobile CH65-333A	29,570.28	30,457.39	31,320.00	28,722.53	32,259.00
01-00-386200	Cleanwire Rental CHI5759 Golfview Water Tower	16,911.86	17,206.20	18,500.00	15,772.35	17,206.00
01-00-386300	Tower Rental - Verizon Tower B	26,553.25	28,749.89	36,675.00	34,966.25	37,775.00
01-00-386400	Tower Rental - Verizon Golfview	25,338.00	26,098.10	35,490.00	29,214.92	36,555.00
01-00-388000	Public Arts Donations	.00	.00	.00	100.00	.00
01-00-389000	Miscellaneous Revenues	33,629.08	69,256.55	50,000.00	57,608.89	60,000.00

CITY OF PALOS HEIGHTS

**Budget Worksheet - Department
Periods 01/23-12/23**

FUND 1 - General Fund

	2020-20 Prior Year 2 Actual	2021-21 Prior Year Actual	2022-22 Current Yr Budget	2022-22 Current Yr Actual	2023-23 Future Year Budget	
01-00-389200	Miscellaneous Revenues Trinity	5,176.50	.00	5,200.00	5,444.86	5,400.00
01-00-389500	Pace Bus Program	1,962.00	3,765.00	4,000.00	3,562.00	3,500.00
01-00-390100	IDOT Police Department Traffic Grant	13,377.15	27,329.51	20,000.00	16,570.15	30,000.00
01-00-390200	DEA Task Force Overtime Reimbursement	18,649.00	24,129.54	20,000.00	14,422.71	20,000.00
01-00-390300	USC Task Force Overtime Reimbursement	8,877.72	8,189.86	15,000.00	13,161.71	15,000.00
01-00-390350	OC/DEF Task Force Overtime Reimbursement	3,248.26	7,735.18	7,000.00	443.22	2,000.00
01-00-390400	Interfund Operating Transfer Water/Sewer	.00	1,163,556.00	1,167,700.00	973,083.30	1,238,060.00
01-00-390500	IRMA Claim Reimbursement	40,657.37	15,343.18	10,000.00	4,382.00	10,000.00
01-00-390600	IRMA Surplus	307,572.00	170,000.00	100,000.00	100,000.00	170,469.00
01-00-390700	Gas Rebate	3,307.56	2,841.48	3,000.00	3,192.54	3,000.00
01-00-392000	Sale of Property	15,993.42	69,795.59	10,000.00	10,450.05	10,000.00
	Total Revenue General Revenue	8,970,441.38	10,768,854.93	10,695,533.00	8,984,689.48	11,525,812.00

CITY OF PALOS HEIGHTS

**Budget Worksheet - Department
Periods 01/23-12/23**

FUND 1 - General Fund

		2020-20	2021-21	2022-22	2022-22	2023-23
		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	255,552.61	259,354.21	290,000.00	199,874.55	205,000.00
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	40,000.48	40,000.47	40,000.00	35,385.04	40,000.00
01-11-421300	City Clerk Salary	7,499.96	7,499.96	7,500.00	6,634.58	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	160,349.27	219,805.97	158,000.00	135,700.00	159,536.00
01-11-421600	Director of Accounting Salary	87,318.11	89,295.16	91,582.00	81,014.09	95,246.00
01-11-421700	Deputy City Clerk Stipend	4,500.00	4,153.82	4,500.00	.00	.00
01-11-421800	City Collector Stipend	3,600.00	3,600.00	3,600.00	1,939.00	.00
01-11-421900	Community Development Coordinator	72,341.77	75,229.21	43,250.00	84,257.09	63,060.00
01-11-422000	Salaries - Part Time	48,944.99	60,936.75	85,000.00	67,835.24	95,000.00
01-11-451000	Medical Insurance	1,438,224.83	1,481,496.77	1,600,000.00	1,256,202.21	1,600,000.00
01-11-520000	Mayor Allowance	1,435.97	2,037.00	2,900.00	3,042.53	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	1,821.76	2,170.12	2,400.00	.00	2,400.00
01-11-520400	Jeffrey Key Allowance	2,300.00	2,328.39	2,400.00	.00	2,400.00
01-11-520500	Jack Clifford Allowance	2,400.00	2,400.00	2,400.00	1,358.80	2,400.00
01-11-520600	Brent Lewandowski Allowance	2,357.42	1,809.85	2,400.00	1,721.28	2,400.00
01-11-520700	Heather Begley Allowance	2,400.00	785.19	2,400.00	.00	2,400.00
01-11-520800	Jerry McGovern Allowance	2,400.00	.00	2,400.00	1,887.56	2,400.00
01-11-520900	Bob Basso Allowance	2,400.00	2,193.97	2,400.00	1,890.70	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	811.94	209.22	.00	.00	.00
01-11-530000	Equipment Maintenance	798.75	310.00	1,000.00	120.00	1,000.00
01-11-531000	Public Accounting Service	42,960.00	44,410.00	45,000.00	46,860.00	45,000.00
01-11-537000	Computer Hardware, Software, & Maintenance	4,064.00	24,604.97	50,000.00	30,525.86	50,000.00
01-11-538000	Consulting / Professional Fees	10,951.60	19,989.30	150,000.00	7,149.00	150,000.00
01-11-549300	Health Inspections	7,900.00	8,300.00	17,000.00	1,400.00	17,000.00
01-11-551000	Postage	2,404.87	2,500.80	2,500.00	1,326.82	2,500.00
01-11-552000	Telephone	10,386.51	15,166.50	25,000.00	9,793.82	20,000.00
01-11-554000	Printing, Publishing, Legal Notice	3,279.03	3,302.94	3,000.00	2,902.32	3,500.00
01-11-558000	Web Site Expenses	6,397.50	6,559.89	8,000.00	6,887.87	8,000.00
01-11-561000	Membership, Dues, Subscriptions	9,130.64	11,501.46	13,000.00	11,977.42	13,000.00
01-11-563000	Training	837.00	551.00	5,000.00	5,020.03	7,500.00
01-11-578000	Credit Card Fees	4,779.45	4,637.83	7,500.00	4,547.80	6,000.00
01-11-591000	IRMA	189,726.00	236,531.00	198,221.00	197,980.00	260,469.00
01-11-592000	Insurance Deductible	12,283.61	11,679.55	20,000.00	16,463.66	20,000.00
01-11-594000	Rental of Equipment	4,405.44	4,893.86	7,000.00	4,847.67	7,000.00
01-11-651000	Office / Department Supplies	16,105.78	16,163.00	20,000.00	10,499.65	20,000.00
01-11-674000	Codifications	3,396.00	2,487.00	4,000.00	2,320.00	4,000.00
01-11-710000	Public Relations / Special Events	8,783.98	11,557.73	50,000.00	17,454.33	50,000.00
01-11-711000	Face Senior Bus Service	19,413.59	24,638.12	25,000.00	22,180.19	25,000.00
01-11-713000	Business Development / Advisory Committee	6,638.26	6,367.80	10,000.00	4,294.68	5,000.00
01-11-714000	Facade Program	14,710.00	48,100.00	50,000.00	2,500.00	50,000.00
01-11-715000	Veterans	.00	550.00	1,000.00	.00	1,000.00
01-11-825000	Art Commission Expenses	7,491.86	7,133.51	10,000.00	6,376.59	10,000.00
01-11-910000	Emergencies / Contingencies	1,012.00	5,000.00	100,000.00	.00	100,000.00
01-11-925000	Miscellaneous Expenses	200.00	310.75	1,000.00	.00	.00
01-11-991400	Incremental Sales Tax Transfer	45,000.00	50,000.00	70,000.00	.00	75,000.00
01-11-991600	Interfund Operating Transfer IMRF / SS / Medicare	.00	.00	.00	.00	35,000.00
01-11-993400	Interfund Operating Transfer Capital Projects	1,399,568.00	758,110.00	286,338.00	.00	400,060.00

CITY OF PALOS HEIGHTS

**Budget Worksheet - Department
Periods 01/23-12/23**

FUND 1 - General Fund

	2020-20 Prior Year 2 Actual	2021-21 Prior Year Actual	2022-22 Current Yr Budget	2022-22 Current Yr Actual	2023-23 Future Year Budget
01-11-995600 Interfund Operating Transfer Lake Katherine	211,353.00	214,219.00	243,450.00	202,875.00	246,724.00
Total Expenditures General Operation	4,200,006.08	3,814,282.27	3,789,741.00	2,510,063.95	3,962,095.00
Building Department					
01-15-421100 Building Commissioner	109,457.46	105,750.95	109,000.00	92,884.62	112,000.00
01-15-421200 Full Time Inspector	.00	.00	70,000.00	.00	80,000.00
01-15-421300 Secretarial Wages	55,422.55	33,908.14	43,000.00	65,538.55	88,000.00
01-15-421400 Part Time Inspectors	17,615.00	25,532.00	30,000.00	21,986.00	30,000.00
01-15-421700 Salaries - Part Time	11,942.38	29,467.50	28,000.00	4,173.86	.00
01-15-530100 Vehicle Maintenance	.00	.00	500.00	.00	500.00
01-15-549000 Professional Services	400.50	3,139.62	6,000.00	552.99	42,000.00
01-15-549400 Elevator Inspections	6,468.00	6,872.00	7,000.00	7,172.00	7,000.00
01-15-552000 Telephone	1,038.69	1,923.49	3,000.00	1,136.79	3,000.00
01-15-561000 Membership, Dues, Subscriptions	474.95	175.00	420.00	.00	420.00
01-15-563000 Training	250.00	260.00	2,500.00	.00	2,000.00
01-15-651000 Office / Department Supplies	5,429.37	3,697.77	4,000.00	3,031.82	4,000.00
01-15-658000 Operating Supplies	4,809.64	793.40	5,000.00	.00	1,000.00
01-15-810000 Equipment Purchase/Maintenance	10,091.00	9,536.45	10,000.00	10,860.92	13,000.00
Total Expenditures Building Department	223,399.54	221,056.32	318,420.00	207,337.55	382,920.00
Legal Department					
01-16-539100 City Attorney Retainer	15,000.00	15,000.00	21,600.00	19,800.00	21,600.00
01-16-539200 Prosecutor Retainer	33,977.32	36,000.00	36,000.00	33,000.00	36,000.00
01-16-539300 Legal Expense	25,839.97	56,983.57	40,000.00	30,558.44	40,000.00
01-16-539400 Union Negotiations - Legal	.00	.00	10,000.00	.00	15,000.00
Total Expenditures Legal Department	74,817.29	107,983.57	107,600.00	83,358.44	112,600.00

CITY OF PALOS HEIGHTS

**Budget Worksheet - Department
Periods 01/23-12/23**

FUND 1 - General Fund

		2020-20	2021-21	2022-22	2022-22	2023-23
		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	2,473,621.30	2,492,504.34	2,497,098.00	2,305,825.84	2,843,975.00
01-21-421100	Administrative Salaries	425,441.47	428,599.68	440,895.00	390,018.27	470,794.00
01-21-421400	Part Time Officer Wages	7,123.22	14,542.63	53,359.00	3,764.28	27,476.00
01-21-421500	Clerical Staff Wages	200,028.46	212,689.34	228,565.00	202,026.68	233,229.00
01-21-421600	Non-Swam Wages	103,401.03	92,517.74	121,995.00	83,563.27	132,303.00
01-21-422000	Specialty Pay / Longevity	22,193.34	23,695.50	34,000.00	35,403.08	38,900.00
01-21-423000	Overtime	107,257.27	95,996.68	160,000.00	65,035.28	180,000.00
01-21-423100	IDOT Traffic Enforcement Program	7,175.19	24,030.62	24,400.00	10,877.72	30,000.00
01-21-423200	Overtime - Drug	18,908.45	44,765.56	49,400.00	38,702.46	51,200.00
01-21-423300	Health Insurance Incentive Pay	.00	.00	.00	.00	35,000.00
01-21-451100	Post Employment Health Plan	294,958.38	80,786.71	84,645.00	(.01)	87,070.00
01-21-530000	Equipment Maintenance	25,238.54	26,783.99	30,000.00	36,471.55	53,700.00
01-21-537000	Computer Hardware, Software, & Maintenance	60,940.68	79,486.86	90,000.00	70,884.23	135,000.00
01-21-540000	Building Maintenance	38,598.46	54,058.86	60,000.00	33,247.62	61,800.00
01-21-540200	Janitorial Services	22,970.00	23,834.78	24,823.00	28,261.40	25,820.00
01-21-551000	Postage	1,192.51	1,140.72	2,000.00	1,213.08	2,000.00
01-21-552000	Telephone	37,958.28	34,162.85	42,500.00	17,358.59	42,500.00
01-21-556000	Dispatching Services	340,821.84	345,366.16	355,165.00	323,738.14	364,044.00
01-21-561000	Membership, Dues, Subscriptions	3,769.00	1,706.03	2,000.00	2,564.99	2,500.00
01-21-563000	Training	12,558.95	27,648.85	30,000.00	29,302.99	40,000.00
01-21-564000	Tuition Reimbursement	15,779.39	10,926.09	11,600.00	6,800.00	12,200.00
01-21-571300	Utilities - Gas	5,850.76	5,976.79	8,000.00	6,236.94	9,000.00
01-21-580000	Uniform Allowance	28,375.28	24,258.73	32,000.00	30,556.68	32,900.00
01-21-651000	Office / Department Supplies	15,806.91	11,846.39	20,000.00	14,070.19	20,600.00
01-21-653000	Operational Services	8,743.88	10,971.99	19,000.00	18,504.21	19,500.00
01-21-653100	Crime Lab	20,271.00	20,563.00	21,000.00	20,646.00	21,000.00
01-21-660000	MSI Collection Expense	8,674.25	10,838.86	13,200.00	10,500.00	13,500.00
01-21-717000	Classic Car Even	.00	6,142.02	8,450.00	1,206.63	8,450.00
01-21-718000	4th of July	.00	10,813.17	16,100.00	7,229.90	16,100.00
01-21-810000	Purchase of Equipment	8,263.04	25,596.64	30,000.00	22,734.95	45,000.00
	Total Expenditures Police Department	4,315,720.88	4,242,253.58	4,510,195.00	3,816,744.96	5,055,581.00
<u>Police and Fire Commission</u>						
01-25-421000	Secretarial Stipend	4,000.00	4,000.00	4,000.00	3,536.54	4,000.00
01-25-539000	Legal Expense - Attorney	.00	.00	1,000.00	.00	1,000.00
01-25-554000	Legal Notices	.00	.00	500.00	.00	500.00
01-25-561000	Membership, Dues, Subscriptions	375.00	375.00	500.00	375.00	500.00
01-25-568000	Employment & Promotion	2,679.58	.00	2,500.00	2,958.00	2,500.00
	Total Expenditures Police and Fire Commission	7,054.58	4,375.00	8,500.00	6,871.54	8,500.00

CITY OF PALOS HEIGHTS

**Budget Worksheet - Department
Periods 01/23-12/23**

FUND 1 - General Fund

		2020-20	2021-21	2022-22	2022-22	2023-23
		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	298,177.46	320,270.25	285,000.00	256,082.78	300,000.00
01-41-421100	Director's Salary	90,081.65	62,175.23	63,770.00	56,412.40	66,320.00
01-41-421200	Secretarial Wages	19,743.07	18,612.43	20,000.00	14,920.61	23,300.00
01-41-421300	Seasonal Wages	.00	.00	20,000.00	17,418.75	20,000.00
01-41-421400	Snow Plowing Wages	17,650.43	25,429.49	30,000.00	23,029.15	30,000.00
01-41-423000	Overtime	7,740.51	5,979.49	8,000.00	6,184.86	8,000.00
01-41-423400	Snow Plowing Overtime	15,527.39	41,078.20	40,000.00	25,787.01	45,000.00
01-41-532000	Engineering/Professional Fees	21,527.00	13,019.65	20,000.00	12,688.32	20,000.00
01-41-541000	Street Maintenance/Repairs/Signs	71,635.73	51,961.93	60,000.00	62,442.93	60,000.00
01-41-541100	Drainage Maintenance	31,579.48	14,643.37	25,000.00	17,313.51	25,000.00
01-41-541200	Restoration	13,798.76	7,939.36	20,000.00	19,545.69	20,000.00
01-41-554000	Legal Notices	.00	352.62	1,000.00	113.14	1,000.00
01-41-561000	Membership, Dues, Subscriptions	252.59	2,100.00	500.00	597.83	1,000.00
01-41-562000	Travel Expenses	.00	.00	100.00	.00	.00
01-41-563000	Training	.00	799.13	1,000.00	90.00	2,000.00
01-41-571000	Utilities	32,512.84	26,200.21	35,000.00	22,821.84	35,000.00
01-41-580000	Uniform Allowance	2,631.10	2,649.13	2,700.00	3,111.63	2,700.00
01-41-594000	Equipment Rental	1,237.75	19.99	2,500.00	45.98	2,500.00
01-41-651000	Office / Department Supplies	6,475.70	3,780.86	8,000.00	536.82	8,000.00
01-41-712000	Safety	901.89	1,844.84	2,000.00	1,861.83	2,000.00
01-41-810000	Purchase of Equipment	8,069.75	.00	15,000.00	597.64	15,000.00
01-41-812000	Sidewalks	3,276.58	.00	10,000.00	3,512.00	10,000.00
Total Expenditures Roads and Construction		642,819.68	598,856.18	669,570.00	545,114.70	696,820.00

CITY OF PALOS HEIGHTS

**Budget Worksheet - Department
Periods 01/23-12/23**

FUND 1 - General Fund

	2020-20 Prior Year 2 Actual	2021-21 Prior Year Actual	2022-22 Current Yr Budget	2022-22 Current Yr Actual	2023-23 Future Year Budget	
<u>Municipal Grounds and Property</u>						
01-44-421000	Full Time Wages	301,054.20	244,660.62	325,000.00	250,840.57	340,000.00
01-44-421200	Custodial Wages	10,348.47	42,462.07	56,300.00	51,395.44	58,500.00
01-44-421300	Seasonal Wages	42,786.12	17,406.50	25,000.00	21,991.88	25,000.00
01-44-423000	Overtime - Plowing Maintenance	6,450.24	6,938.91	12,000.00	6,150.69	14,000.00
01-44-532000	Professional & Engineering Fees	.00	11,528.02	20,000.00	4,110.00	20,000.00
01-44-540000	City Hall Maintenance	64,103.21	42,019.11	40,000.00	23,804.19	40,000.00
01-44-540600	Lake Katherine Maintenance	13,362.55	28,899.66	25,000.00	16,334.92	25,000.00
01-44-543100	Bike Path	807.11	.00	2,000.00	734.97	.00
01-44-543200	Purchase / Plant Trees	4,900.00	64.00	12,000.00	2,061.80	10,000.00
01-44-543400	Ballfield Light Maintenance	349.00	.00	1,500.00	.00	1,500.00
01-44-543500	Removal / Trim Trees	53,642.78	39,321.00	55,000.00	48,960.00	55,000.00
01-44-543600	Chip Disposal	1,650.00	1,175.00	2,500.00	1,480.00	2,500.00
01-44-544000	Heating & Cooling System Maintenance	21,937.66	4,322.17	15,000.00	13,420.21	15,000.00
01-44-544400	Public Works Garage Maintenance	18,802.56	16,893.30	20,000.00	21,087.43	30,000.00
01-44-544500	Parks & Rec Building Maintenance	30,302.83	15,740.97	25,000.00	29,283.63	25,000.00
01-44-545000	Warning Sirens	2,340.00	2,480.00	5,000.00	2,580.00	5,000.00
01-44-546000	Harlem Berms Maintenance	22,711.45	20,517.30	25,000.00	32,125.96	30,000.00
01-44-546100	Harlem Avenue Maintenance	39,678.92	31,022.06	30,000.00	29,728.21	30,000.00
01-44-554000	Legal Notices	.00	.00	500.00	534.83	500.00
01-44-561000	Membership, Dues, Subscriptions	40.00	25.00	300.00	194.00	300.00
01-44-562000	Travel Expenses	.00	.00	100.00	20.00	.00
01-44-563000	Training	.00	96.00	3,000.00	2,150.00	3,000.00
01-44-580000	Uniform Allowance	2,951.18	2,437.70	3,000.00	2,984.34	3,000.00
01-44-594000	Equipment Rental	.00	.00	1,000.00	45.98	1,000.00
01-44-651000	Office / Department Supplies	8,117.29	9,332.83	10,000.00	9,190.72	10,000.00
01-44-662000	Custodian Supplies	5,159.80	4,090.28	6,000.00	2,344.63	6,000.00
01-44-663000	Landscape Supplies	3,203.70	6,987.87	15,000.00	4,344.84	10,000.00
01-44-717000	Classic Car Event	.00	3,775.16	4,000.00	3,385.23	5,000.00
01-44-718000	4th of July	.00	15,429.10	17,000.00	11,457.89	17,000.00
01-44-810000	Purchase of Equipment	8,108.12	3,166.64	10,000.00	2,434.94	10,000.00
	Total Expenditures Municipal Grounds and Property	662,807.19	570,791.27	766,200.00	595,157.30	792,300.00

CITY OF PALOS HEIGHTS

**Budget Worksheet - Department
Periods 01/23-12/23**

FUND 1 - General Fund

	2020-20 Prior Year 2 Actual	2021-21 Prior Year Actual	2022-22 Current Yr Budget	2022-22 Current Yr Actual	2023-23 Future Year Budget	
<u>Motor Vehicle Maintenance</u>						
01-45-421000	Full Time Wages	158,834.26	158,325.15	163,000.00	144,499.42	168,000.00
01-45-423000	Overtime	3,961.51	2,304.36	7,000.00	576.59	7,000.00
01-45-529100	Police Equipment Maintenance	2,516.54	25.60	2,500.00	1,877.78	3,000.00
01-45-529300	Building & Grounds Equipment Maintenance	12,810.87	12,980.63	13,000.00	31,411.46	15,000.00
01-45-529400	Roads Equipment Maintenance	9,678.62	8,112.95	10,000.00	7,108.13	10,000.00
01-45-529600	Lake Katherine Equipment Maintenance	24.19	299.25	3,000.00	173.00	3,000.00
01-45-529800	Water & Sewer Equipment Maintenance	12,470.24	10,009.50	16,000.00	10,763.31	16,000.00
01-45-529900	MVM Equipment Maintenance	834.06	54.90	2,500.00	71.88	2,500.00
01-45-534000	Snow Plow Equipment Maintenance	929.93	5,855.20	9,000.00	2,532.71	9,000.00
01-45-535100	Police Vehicle Maintenance	19,258.48	13,699.67	20,000.00	23,887.24	20,000.00
01-45-535200	Building Department Vehicle Maintenance	1,427.37	926.89	1,500.00	551.43	1,500.00
01-45-535300	Building & Grounds Vehicle Maintenance	3,399.85	3,325.30	5,000.00	3,620.19	10,000.00
01-45-535400	Roads Vehicle Maintenance	8,657.51	11,995.17	15,000.00	8,036.51	15,000.00
01-45-535500	Recreation Vehicle Maintenance	678.50	2,547.64	3,000.00	1,328.75	3,000.00
01-45-535600	Lake Katherine Vehicle Maintenance	.00	230.52	2,000.00	833.53	2,000.00
01-45-535800	Water & Sewer Vehicle Maintenance	16,405.77	17,700.59	25,000.00	17,725.86	25,000.00
01-45-535900	MVM Vehicle Maintenance	36.90	186.75	1,500.00	417.71	1,500.00
01-45-537000	Computer Hardware, Software, & Maintenance	869.40	3,330.84	5,000.00	3,254.64	5,000.00
01-45-561000	Membership, Dues, Subscriptions	.00	.00	200.00	.00	200.00
01-45-563000	Training	1,158.00	692.00	4,000.00	200.00	4,000.00
01-45-580000	Uniform Allowance	4,530.16	5,559.56	6,800.00	5,457.81	6,800.00
01-45-594000	Equipment Rental	430.22	1,067.37	3,000.00	1,970.98	3,000.00
01-45-651000	Office / Department Supplies	7,629.50	7,776.00	8,000.00	5,664.31	8,000.00
01-45-655000	Gasoline & Oil	98,899.37	154,460.80	160,000.00	169,923.49	200,000.00
01-45-810000	Purchase of Equipment	2,175.49	9,193.08	40,000.00	32,802.87	3,000.00
	Total Expenditures Motor Vehicle Maintenance	367,616.74	430,659.72	526,000.00	474,689.60	541,500.00

CITY OF PALOS HEIGHTS

**Budget Worksheet - Department
Periods 01/23-12/23**

FUND 1 - General Fund

	2020-20 Prior Year 2 Actual	2021-21 Prior Year Actual	2022-22 Current Yr Budget	2022-22 Current Yr Actual	2023-23 Future Year Budget	
<u>Recreation Department</u>						
01-51-311000	Recreation Property Tax - Current	590,670.54	595,385.52	620,000.00	327,132.19	620,000.00
01-51-311200	Recreation Property Tax - Prior	1,726.25	4,820.65	5,000.00	6,126.02	5,000.00
01-51-348000	Grant Revenues	.00	1,000.00	1,000.00	1,000.00	1,000.00
01-51-368100	Adult Program Fees	.00	.00	20,000.00	.00	15,000.00
01-51-368200	Camp Fees	29,229.50	1,181.00	220,000.00	2,889.00	220,000.00
01-51-368300	Early Childhood Program Fees	3,183.74	23,498.33	25,000.00	25,758.00	28,000.00
01-51-368400	Fitness Program Fees	45.00	87.00	22,000.00	2,997.00	30,000.00
01-51-368500	Preschool Fees	12,576.70	7,400.50	60,000.00	32,901.30	70,000.00
01-51-368600	Special Event Fees	5,244.50	8,306.50	18,500.00	8,714.24	18,500.00
01-51-368700	Teen Program Fees	.00	.00	1,000.00	.00	1,000.00
01-51-368800	Youth Program Fees	20,845.13	17,062.85	175,000.00	15,894.50	175,000.00
01-51-368900	Youth Athletic Fees	31,368.16	138,285.45	105,000.00	141,355.65	150,000.00
01-51-369000	Birthday Party Fees	420.00	8,830.00	7,500.00	17,603.00	15,000.00
01-51-370000	Play Memberships RDR	.00	.00	99,000.00	.00	110,000.00
01-51-370100	Play Memberships Standard Rate	.00	.00	23,100.00	.00	25,000.00
01-51-370200	Play Plus Membership RDR	.00	.00	3,960.00	.00	4,500.00
01-51-370400	Daily Walk In Track Fees	220.00	205.00	1,000.00	265.00	1,000.00
01-51-370500	Open Gym Fees	.00	.00	40,000.00	.00	42,000.00
01-51-370600	Personal Training	12,325.00	11,847.00	18,000.00	6,295.00	10,000.00
01-51-382000	Building Rental	18,060.00	49,212.50	65,000.00	64,160.00	70,000.00
01-51-382300	Park Permit Fees	1,275.00	3,305.00	4,000.00	4,775.00	5,000.00
01-51-384000	Childcare Fees	689.00	.00	.00	.00	.00
01-51-385000	Farmers Market Space Rental	4,586.44	13,108.00	9,500.00	17,940.00	12,500.00
01-51-386000	Holiday in the Heights Revenue	.00	.00	25,000.00	8,245.00	25,000.00
01-51-387000	4th of July Donations - General	.00	2,900.00	18,000.00	7,175.00	10,000.00
01-51-387100	4th of July Donations - Water Bill	.00	1,639.25	750.00	3,360.72	2,500.00
01-51-388000	Sponsorships	8,000.00	12,150.00	8,000.00	8,500.00	8,000.00
01-51-389000	Miscellaneous Revenues	1,732.15	4,452.46	500.00	3,682.84	500.00
01-51-389300	Vencing Revenues	5,034.30	8,221.75	16,500.00	17,178.20	18,500.00
	Total Revenue Recreation Department	747,011.41	912,878.76	1,608,310.00	723,927.66	1,693,000.00

CITY OF PALOS HEIGHTS

**Budget Worksheet - Department
Periods 01/23-12/23**

FUND 1 - General Fund

		2020-20	2021-21	2022-22	2022-22	2023-23
		Prior Year 2	Prior Year	Current Yr	Current Yr	Future Year
		Actual	Actual	Budget	Actual	Budget
Recreation Department						
01-51-421100	Parks & Rec Director Salary	100,813.26	103,094.52	105,737.00	93,536.48	108,909.00
01-51-421200	Superintendent of Recreation Salary	57,705.40	60,579.06	61,800.00	54,800.32	70,000.00
01-51-421300	Office Manager Salary	45,222.60	41,839.98	43,260.00	29,238.93	45,000.00
01-51-421400	Program Manager Salary	37,058.92	40,818.25	40,000.00	35,384.70	45,000.00
01-51-421500	Front Desk Wages	67,269.32	77,002.76	87,000.00	72,810.75	102,000.00
01-51-421600	Building Attendant Salary	13,878.34	8,162.03	24,000.00	8,389.50	18,000.00
01-51-421700	Recreation and Aquatic Manager Salary	43,260.57	44,528.17	45,500.00	40,629.85	37,500.00
01-51-421800	Full Time Custodial Wages	55,328.56	55,665.11	56,508.00	49,848.39	58,203.00
01-51-421900	Recreation Assistant / Intern Wages	5,272.18	10,475.87	45,000.00	11,423.07	3,000.00
01-51-422100	Adult Program Staff Wages	1,994.06	3,647.45	7,000.00	4,105.05	7,000.00
01-51-422200	Camp Staff Wages	36,322.91	91,738.42	155,000.00	107,743.10	170,000.00
01-51-422300	Early Childhood Staff Wages	3,195.56	8,055.51	7,000.00	6,168.26	8,000.00
01-51-422400	Group Fitness Staff Wages	4,999.92	4,583.26	16,500.00	4,678.26	22,000.00
01-51-422500	Preschool Staff Wages	38,158.59	38,313.18	40,000.00	30,848.89	47,000.00
01-51-422600	Special Event Staff Wages	2,764.03	6,063.51	3,500.00	6,160.25	6,500.00
01-51-422700	Teen Program Staff Wages	.00	.00	500.00	.00	.00
01-51-422800	Youth Program Staff Wages	40,237.96	63,096.62	70,000.00	40,800.51	75,000.00
01-51-422900	Youth Athletic Staff Wages	5,393.87	5,906.13	10,000.00	8,236.25	12,000.00
01-51-423000	Birthday Party Staff Wages	430.00	4,978.89	3,000.00	6,720.50	8,000.00
01-51-423100	Fitness Center Attendant Wages	46,292.84	58,034.13	63,000.00	57,572.75	67,000.00
01-51-423200	Facilities Manager Wages	44,765.49	47,776.19	49,300.00	42,168.63	70,000.00
01-51-423300	Part Time Custodian Wages	60,099.91	62,910.14	60,000.00	54,742.32	66,000.00
01-51-423400	Facilities Tech Wages	67,340.81	67,417.21	66,810.00	61,562.99	68,814.00
01-51-423500	Personal Trainer Wages	20,500.48	11,249.17	13,000.00	3,003.75	4,000.00
01-51-423600	Childcare Wages	7,053.16	.00	.00	.00	.00
01-51-423700	Open Gym Staff Wages	3,289.49	7,813.06	10,000.00	14,132.50	15,000.00
01-51-537000	Computer Hardware, Software, & Maintenance	7,144.97	15,346.43	35,000.00	33,183.13	40,000.00
01-51-540000	Recreation Building Expense	13,296.54	12,124.76	20,000.00	15,338.68	20,000.00
01-51-540100	Contractual Services Building	17,490.05	13,697.26	21,000.00	24,788.02	22,000.00
01-51-540200	Contractual Services Fitness Center	5,382.34	1,256.00	3,000.00	.00	3,000.00
01-51-549000	Professional Services	13,272.54	14,047.10	15,000.00	3,453.81	18,000.00
01-51-551000	Postage	5,243.29	2,020.58	6,000.00	6,664.02	6,000.00
01-51-552000	Telephone	19,083.05	23,878.17	25,000.00	21,764.17	24,000.00
01-51-557000	Publicity & Advertising	11,717.73	13,128.29	15,000.00	6,368.77	15,000.00
01-51-561000	Membership, Dues, Subscriptions	3,704.07	5,088.02	5,500.00	6,094.93	5,500.00
01-51-563000	Training	4,721.92	3,949.10	12,000.00	6,229.47	12,000.00
01-51-567000	Employee Background Checks	1,239.50	2,571.50	3,500.00	3,367.00	3,500.00
01-51-571000	Utilities - Gas	6,579.91	11,556.66	12,000.00	8,358.63	13,000.00
01-51-578000	Credit Card Fees	10,605.62	17,462.02	18,000.00	22,083.41	21,000.00
01-51-594000	Contractual Services	15,150.36	17,943.06	20,000.00	18,307.48	19,000.00
01-51-594100	Fitness Equipment Lease	40,906.92	23,565.21	30,000.00	22,502.18	24,000.00
01-51-651000	Office / Department Supplies	4,778.71	4,969.50	8,000.00	5,971.03	7,000.00
01-51-662000	Custodial Supplies	14,285.73	11,415.88	12,000.00	11,114.02	12,000.00
01-51-681100	Adult Program Supplies	5,437.89	2,531.60	5,000.00	2,410.47	5,000.00
01-51-681200	Camp Supplies	6,977.65	10,117.87	32,000.00	16,399.29	35,000.00
01-51-681300	Early Childhood Program Supplies	4,805.29	6,327.32	4,500.00	8,008.85	6,500.00
01-51-681400	Fitness Program Supplies	303.37	320.86	1,500.00	760.39	1,500.00
01-51-681500	Preschool Supplies	2,378.12	4,926.19	6,000.00	6,754.72	6,000.00
01-51-681600	Special Event Supplies	25,719.64	31,380.85	25,000.00	36,925.16	28,000.00
01-51-681700	Teen Program Supplies	.00	.00	500.00	.00	.00
01-51-681800	Youth Program Supplies	13,985.71	15,472.17	30,000.00	18,885.59	38,000.00
01-51-681900	Youth Athletic Supplies	28,772.31	51,293.58	48,000.00	65,925.68	68,000.00

CITY OF PALOS HEIGHTS

**Budget Worksheet - Department
Periods 01/23-12/23**

FUND 1 - General Fund

		2020-20	2021-21	2022-22	2022-22	2023-23
		Prior Year 2	Prior Year	Current Yr	Current Yr	Future Year
		Actual	Actual	Budget	Actual	Budget
01-51-682000	Birthday Party Supplies	334.42	1,128.82	1,500.00	2,433.89	2,500.00
01-51-683000	Vencing Supplies	3,256.24	4,849.62	10,000.00	9,922.89	9,000.00
01-51-684000	Childcare Supplies	333.72	.00	.00	.00	.00
01-51-685000	Farmers Market Expenses	5,319.91	5,882.45	6,000.00	6,004.59	6,000.00
01-51-701000	Senior Citizens	.00	.00	5,000.00	5,390.00	6,500.00
01-51-718000	4th of July	3,235.00	28,493.34	45,000.00	41,289.72	55,000.00
01-51-719000	Holiday in the Heights	.00	.00	25,000.00	19,609.40	25,000.00
01-51-811000	Vehicle	.00	.00	30,000.00	.00	.00
01-51-812000	Fitness Center Equipment Purchases	6,858.73	4,894.92	3,000.00	2,222.84	3,000.00
01-51-826000	Park Development / Recreation Improvements	7,843.06	5,472.87	20,000.00	7,934.80	20,000.00
	Total Expenditures Recreation Department	1,118,611.54	1,290,660.62	1,642,415.00	1,310,950.83	1,713,926.00

CITY OF PALOS HEIGHTS

**Budget Worksheet - Department
Periods 01/23-12/23**

FUND 1 - General Fund

		2020-20	2021-21	2022-22	2022-22	2023-23
		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	40,000.00	134,600.00	210,000.00	157,500.00	230,000.00
01-56-387000	Interfund Operating Transfer	211,353.00	214,218.00	243,450.00	202,875.00	246,724.00
01-56-389000	Miscellaneous Income	.00	.00	1,000.00	.00	.00
Total Revenues Lake Katherine Nature Center		251,353.00	348,819.00	454,450.00	360,375.00	476,724.00
<u>Lake Katherine Nature Center</u>						
01-56-421000	LK Operations Manager	80,753.21	85,402.92	86,100.00	77,071.35	88,883.00
01-56-421100	Clubhouse Building Supervisor Wages	.00	.00	21,000.00	19,473.00	21,000.00
01-56-421200	LK Business Coordinator Salary	52,796.05	54,039.23	56,000.00	49,528.43	57,680.00
01-56-421300	LK Program Coordinator Salary	44,967.20	43,321.99	44,450.00	39,319.65	45,783.00
01-56-421500	Part Time Seasonal Wages	73,229.83	92,817.14	80,000.00	87,558.52	85,000.00
01-56-421600	Naturalist Salary	46,962.16	48,992.21	50,270.00	44,472.93	51,778.00
01-56-421700	Custodial Wages	.00	.00	14,000.00	17,585.48	16,000.00
01-56-529000	Other Maintenance	1,082.87	1,500.00	10,000.00	6,785.25	10,000.00
01-56-530000	Maintenance Contracts	17,416.38	18,474.82	21,800.00	19,249.77	21,800.00
01-56-537000	Computer Hardware, Software, & Maintenance	.00	.00	10,000.00	6,613.62	15,000.00
01-56-540000	Building & Grounds Maintenance	2,380.93	.00	11,500.00	6,998.96	11,500.00
01-56-540100	Nature Center Maintenance	2,347.58	2,222.51	.00	.00	.00
01-56-541000	Postage	.00	.00	1,500.00	1,296.81	1,500.00
01-56-552000	Telephone	12,933.93	12,207.48	11,830.00	14,305.27	15,000.00
01-56-571000	Utilities	850.25	12,038.10	26,000.00	26,339.79	26,000.00
01-56-571300	Utilities - Cable	824.20	1,393.50	1,500.00	1,005.16	1,500.00
01-56-591000	Liquor Insurance Policy	.00	.00	5,000.00	4,500.00	5,000.00
01-56-651000	Office / Department Supplies	1,968.66	4,924.66	3,500.00	1,631.47	3,500.00
Total Expenditures Lake Katherine Nature Center		338,513.25	377,334.56	454,450.00	423,735.46	476,724.00

CITY OF PALOS HEIGHTS

Budget Worksheet - Department
Periods 01/23-12/23

FUND 1 - General Fund

	2020-20 Prior Year 2 Actual	2021-21 Prior Year Actual	2022-22 Current Yr Budget	2022-22 Current Yr Actual	2023-23 Future Year Budget
<u>Swimming Pool</u>					
01-58-301000 Resident Family Fees	.00	32,248.50	38,700.00	40,476.70	43,000.00
01-58-302000 Standard Family Fees	.00	36,591.00	53,300.00	48,720.00	53,000.00
01-58-303000 Resident Individual Fees	.00	1,560.00	2,000.00	1,911.95	2,000.00
01-58-304000 Standard Individual Fees	.00	4,575.00	4,600.00	2,819.00	4,500.00
01-58-305000 Resident Senior Citizen Fees	.00	3,208.50	8,300.00	4,179.96	8,000.00
01-58-306000 Standard Senior Citizen Fees	.00	930.00	4,500.00	5,675.00	6,000.00
01-58-308000 General Admission	30,447.00	93,610.00	110,000.00	122,089.00	135,000.00
01-58-309000 Lessons	.00	.00	25,000.00	690.00	30,000.00
01-58-376000 Concessions	960.75	35,021.62	50,000.00	53,322.66	58,000.00
01-58-382000 Pool Rental	.00	5,865.10	6,000.00	6,822.50	6,500.00
01-58-382100 Deck Rental	.00	445.00	3,000.00	3,345.00	4,000.00
01-58-389000 Miscellaneous Sales	77.00	681.00	3,000.00	819.82	1,000.00
Total Revenues Swimming Pool	31,484.75	214,735.72	308,400.00	290,871.59	351,000.00
<u>Swimming Pool</u>					
01-58-421000 Aquatic Coordinator Salary	12,500.00	12,500.00	12,500.00	12,500.00	12,500.00
01-58-421100 Assistant Manager Salary	7,597.64	16,689.28	20,000.00	18,289.38	20,000.00
01-58-421200 Cashiers / Attendants / Concession Wages	6,535.00	34,670.27	39,000.00	39,222.01	44,000.00
01-58-421400 Life Guard / Crew Leader Wages	20,755.10	60,789.15	80,000.00	79,011.89	85,000.00
01-58-421500 Swim Instructor Wages	78.00	11,605.57	13,000.00	16,427.33	18,000.00
01-58-421600 Maintenance Staff Wages	1,024.43	1,075.25	2,500.00	1,066.75	2,500.00
01-58-461000 Social Security Contribution	3,239.25	8,514.43	10,602.00	10,324.08	11,300.00
01-58-462000 IMRF Contribution	1,453.75	1,453.75	2,000.00	1,335.00	1,150.00
01-58-463000 Medicare	757.57	1,991.28	2,500.00	2,414.50	2,640.00
01-58-543000 Pool Property Maintenance Wages	5,425.72	6,048.00	5,000.00	3,815.91	5,000.00
01-58-552000 Telephone	495.00	630.00	500.00	750.00	500.00
01-58-557000 Publicity & Advertising	2,323.40	471.76	3,000.00	2,516.42	3,000.00
01-58-571000 Utilities - Gas	2,976.39	6,414.53	6,500.00	15,213.79	15,000.00
01-58-571100 Utilities - Electric	15,280.28	25,503.37	15,000.00	6,251.05	9,000.00
01-58-580000 Uniform Allowance	399.00	992.45	1,500.00	1,835.00	2,000.00
01-58-651000 Office / Department Supplies	102.19	676.99	500.00	591.73	500.00
01-58-664000 Supplies	.00	.00	500.00	.00	500.00
01-58-665000 Sanitation Supplies	914.04	605.51	1,500.00	98.35	1,500.00
01-58-668000 Chemical Supplies	8,020.11	15,045.20	15,000.00	19,223.73	20,000.00
01-58-669000 Concession Supplies	821.06	21,495.13	20,000.00	30,931.30	25,000.00
01-58-710000 Special Events	.00	.00	.00	187.84	1,000.00
01-58-712000 Safety	4,715.84	5,825.00	5,000.00	5,563.93	6,000.00
01-58-810000 Purchase of Equipment	832.42	1,540.92	2,500.00	608.09	2,500.00
01-58-861000 Capital Improvements	2,611.85	8,604.38	15,000.00	4,374.30	15,000.00
Total Expenditures Swimming Pool	98,858.04	243,142.22	273,602.00	272,552.38	303,590.00
Total Fund Revenue Over Expenditures	(2,049,934.27)	343,893.10	.00	113,287.02	.00
<u>Fund Summary</u>					
Revenue	10,000,290.54	12,245,288.41	13,066,693.00	10,359,863.73	14,046,536.00
Expenditures	12,050,224.81	11,901,395.31	13,066,693.00	10,246,576.71	14,046,536.00

CITY OF PALOS HEIGHTS

**Budget Worksheet - Department
Periods 01/23-12/23**

FUND 1 - General Fund

	2020-20 Prior Year 2 Actual	2021-21 Prior Year Actual	2022-22 Current Yr Budget	2022-22 Current Yr Actual	2023-23 Future Year Budget
Net Revenue Over Expenditures	(2,049,934.27)	343,893.10	.00	113,287.02	.00

City of Palos Heights
 Beautification Committee
 Fiscal Years 2022 and 2023

10/18/2022

	2022 Budget	2022 Projected	2023 Proposed
Beginning Fund Balance	\$65,796	\$65,796	\$69,275
Revenues:	\$25,100	\$25,479	\$25,100
Expenditures:			
Classic Car Event	\$18,400	\$11,500	\$21,500
Adopt-a-Pot	6,800	5,500	8,850
Keep Palos Heights Beautiful	27,000	5,000	27,000
Total Expenditures	\$52,200	\$22,000	\$57,350
Revenues over (under) Expenditures	(\$27,100)	\$3,479	(\$32,250)
Estimated Ending Fund Balance	\$38,696	\$69,275	\$37,025

CITY OF PALOS HEIGHTS

**Budget Worksheet - Department
Periods 01/23-12/23**

FUND 2 - Beautification Fund

		2020 Actual	2021 Actual	2022 Budget	2022 Actual	2023 Budget
<u>Classic Car Event</u>						
02-01-300100	Raffle Ticket Sales	.00	4,985.00	8,000.00	5,580.00	6,000.00
02-01-300200	Tee Shirt Sales	640.00	695.00	200.00	435.00	300.00
02-01-300300	Car Registration	.00	2,728.00	2,800.00	3,334.00	2,800.00
02-01-300400	Good Humor Truck	.00	100.00	100.00	.00	.00
02-01-300500	Sponsors	500.00	11,750.00	10,000.00	11,650.00	12,000.00
Total Revenues Classic Car Event		1,140.00	20,258.00	21,100.00	20,999.00	21,100.00
<u>Classic Car Event</u>						
02-01-700000	Marketing	2,667.52	473.93	2,000.00	71.22	500.00
02-01-700400	Equipment Rental	.00	1,825.70	2,000.00	2,535.20	3,000.00
02-01-700500	Equipment Purchase	.00	450.00	.00	.00	.00
02-01-700600	Shirt Expense	.00	2,716.33	3,000.00	3,188.70	3,000.00
02-01-700800	Miscellaneous Expenses	.00	2,232.92	1,400.00	1,430.46	2,000.00
02-01-700900	Prize Money	.00	2,500.00	5,000.00	2,728.00	3,000.00
02-01-990200	Transfer to Keep Palos Heights	.00	13,096.59	.00	.00	.00
02-01-990300	Charitable Contributions	.00	1,300.00	5,000.00	450.00	10,000.00
Total Expenditures Classic Car Event		2,667.52	24,595.47	18,400.00	10,403.58	21,500.00
<u>Adopt-A-Pot</u>						
02-02-300100	Pot Sponsorship	2,560.00	4,080.00	4,000.00	4,480.00	4,000.00
Total Revenues Adopt-A-Pot		2,560.00	4,080.00	4,000.00	4,480.00	4,000.00
<u>Adopt-A-Pot</u>						
02-02-700000	Plants, Soil, & Supplies	2,869.65	4,230.81	6,500.00	5,107.52	8,500.00
02-02-700300	Signage	58.50	144.00	200.00	220.80	250.00
02-02-700500	Planting Day Expenses	.00	37.04	100.00	36.38	100.00
Total Expenditures Adopt-A-Pot		2,928.15	4,411.85	6,800.00	5,364.70	8,850.00
<u>Keep Palos Heights Beautiful</u>						
02-03-300100	Transfer from Classic Car Even	.00	13,096.59	.00	.00	.00
Total Revenues Keep Palos Heights Beautiful		.00	13,096.59	.00	.00	.00

CITY OF PALOS HEIGHTS

Budget Worksheet - Department
Periods 01/23-12/23

FUND 2 - Beautification Fund

		2020	2021	2022	2022	2023
		Actual	Actual	Budget	Actual	Budget
<u>Keep Palos Heights Beautiful</u>						
02-03-700000	Recognition Night	.00	451.87	500.00	.00	500.00
02-03-700100	Miscellaneous Expenses	620.00	1,800.00	1,000.00	100.00	1,000.00
02-03-700200	Subdivision Entrance Program	.00	.00	500.00	.00	500.00
02-03-990300	Charitable Contributions	3,063.11	10,375.18	25,000.00	.00	25,000.00
Total Expenditures Keep Palos Heights Beautiful		3,683.11	12,627.05	27,000.00	100.00	27,000.00
Total Fund Revenue Over Expenditures		5,578.78	4,199.78	27,100.00	(9,610.72)	32,250.00
Fund Summary						
Revenue		3,700.00	37,434.59	25,100.00	25,479.00	25,100.00
Expenditures		9,278.78	41,634.37	52,200.00	15,868.28	57,350.00
Net Revenue Over Expenditures		(5,578.78)	(4,199.78)	(27,100.00)	9,610.72	(32,250.00)

City of Palos Heights
Channel 4 PEG Fund
Fiscal Years 2022 and 2023

10/31/2022

	2022 Budget	2022 Projected	2023 Proposed
Beginning Fund Balance	\$9,126	\$9,126	\$17,426
Revenues:	\$25,000	\$23,300	\$25,000
Expenditures:	\$25,000	\$15,000	\$35,000
Revenues over (under) Expenditures	\$0	\$8,300	(\$10,000)
Estimated Ending Fund Balance	\$9,126	\$17,426	\$7,426

CITY OF PALOS HEIGHTS

**Budget Worksheet - Department
Periods 01/23-12/23**

FUND 3 - Channel 4 PEG Fund

		2020	2021	2022	2022	2023
		Actual	Actual	Budget	Actual	Budget
<u>Revenue</u>						
03-00-325100	Comcast Cable PEG Fee	12,399.44	9,432.88	12,000.00	9,128.35	12,000.00
03-00-326100	AT&T Cable PEG Fee	12,725.55	11,686.40	13,000.00	11,116.52	13,000.00
	Total Revenues	25,124.99	21,119.28	25,000.00	20,244.87	25,000.00
<u>Expenditures</u>						
03-00-652000	Channel 4 Supplies & Equipment	14,720.56	22,397.71	25,000.00	9,369.91	35,000.00
	Total Expenditures	14,720.56	22,397.71	25,000.00	9,369.91	35,000.00
	Total Fund Revenue Over Expenditures	10,404.43	(1,278.43)	.00	10,874.96	(10,000.00)
<u>Fund Summary</u>						
	Revenue	25,124.99	21,119.28	25,000.00	20,244.87	25,000.00
	Expenditures	14,720.56	22,397.71	25,000.00	9,369.91	35,000.00
	Net Revenue Over Expenditures	10,404.43	(1,278.43)	.00	10,874.96	(10,000.00)

City of Palos Heights
Gateway TIF Fund Proforma
Fiscal Years 2022 and 2023

10/21/2022

	2022 Budget	2022 Projected	2023 Proposed
Beginning Fund Balance	\$332,415	\$332,415	\$1,400,490
Revenues:			
Property Taxes	\$1,100,000	\$1,100,000	\$1,100,000
Interest	\$500	\$4,075	\$5,000
TOTAL REVENUES	\$1,100,500	\$1,104,075	\$1,105,000
Expenditures:			
City Staff Professional Services	\$25,000	\$25,000	\$25,000
Legal Services	\$40,000	\$2,500	\$50,000
Other Professional Services	\$35,000	\$8,500	\$60,000
Postage / Deliver	\$3,000	\$0	\$3,000
Legal Notices / Publication	\$1,000	\$0	\$1,000
Redevelopment Project Costs	\$0	\$0	\$2,300,000
TOTAL EXPENDITURES	\$104,000	\$36,000	\$2,439,000
Revenues over (under) Expenditures	\$996,500	\$1,068,075	(\$1,334,000)
Estimated Ending Fund Balance	\$1,328,915	\$1,400,490	\$66,490

CITY OF PALOS HEIGHTS

**Budget Worksheet - Department
Periods 01/23-12/23**

FUND 11 - Gateway TIF Fund

		2020 Actual	2021 Actual	2022 Budget	2022 Actual	2023 Budget
<u>Revenue</u>						
11-00-311000	Property Tax Revenue	36,182.45	552,566.16	1,100,000.00	297,100.73	1,100,000.00
11-00-381000	Interest Income	1,121.74	760.57	500.00	2,575.02	5,000.00
	Total Revenues	37,304.19	553,326.73	1,100,500.00	299,675.75	1,105,000.00
<u>Expenditures</u>						
11-00-421000	City Staff Professional Services	10,559.73	8,157.89	25,000.00	.00	25,000.00
11-00-539000	Legal Services	.00	613.20	40,000.00	490.00	50,000.00
11-00-549000	Professional Services	6,362.00	8,300.75	35,000.00	6,325.00	60,000.00
11-00-551000	Postage	61.83	56.88	3,000.00	.00	3,000.00
11-00-554000	Printing, Publishing, Legal Notices	367.94	146.93	1,000.00	.00	1,000.00
11-00-860000	Redevelopment Project Costs	.00	.00	.00	.00	2,300,000.00
	Total Expenditures	17,351.50	17,275.65	104,000.00	6,815.00	2,439,000.00
	Total Fund Revenue Over Expenditures	19,952.69	536,051.08	996,500.00	292,860.75	(1,334,000.00)
<u>Fund Summary</u>						
	Revenue	37,304.19	553,326.73	1,100,500.00	299,675.75	1,105,000.00
	Expenditures	17,351.50	17,275.65	104,000.00	6,815.00	2,439,000.00
	Net Revenue Over Expenditures	19,952.69	536,051.08	996,500.00	292,860.75	(1,334,000.00)

City of Palos Heights
127th & Harlem TIF
Fiscal Years 2022 and 2023

10/21/2022

	2022 Budget	2022 Projected	2023 Proposed
Beginning Fund Balance	\$735,023	\$735,023	\$812,565
Revenues:			
Property Taxes	\$495,000	\$480,300	\$500,000
Interest	\$1,500	\$3,350	\$3,000
TOTAL REVENUES	\$496,500	\$483,650	\$503,000
Expenditures:			
City Staff Professional Services	\$15,000	\$15,000	\$5,000
Legal Services	\$35,000	\$2,500	\$35,000
Professional Services	\$25,000	\$5,700	\$25,000
Legal Notice and Postage	\$400	\$0	\$500
Jewel Note Payment	\$390,000	\$382,908	\$400,000
TOTAL EXPENDITURES	\$465,400	\$406,108	\$465,500
Revenues over (under) Expenditures	\$31,100	\$77,542	\$37,500
Estimated Ending Fund Balance	\$766,123	\$812,565	\$850,065

CITY OF PALOS HEIGHTS

Budget Worksheet - Department
Periods 01/23-12/23

FUND 13 - 127th & Harlem TIF

		2020	2021	2022	2022	2023
		Actual	Actual	Budget	Actual	Budget
<u>Revenue</u>						
13-00-311000	127th & Harlem TIF Levy - Current	387,009.23	485,340.57	495,000.00	264,170.43	500,000.00
13-00-381000	Interest Income	5,555.73	2,090.06	1,500.00	2,300.73	3,000.00
	Total Revenues	392,564.96	487,430.63	496,500.00	266,471.16	503,000.00
<u>Expenditures</u>						
13-00-421000	City Staff Professional Services	6,470.13	8,376.69	15,000.00	.00	5,000.00
13-00-539000	Legal Services	.00	333.20	35,000.00	.00	35,000.00
13-00-549000	Professional Services	3,825.00	5,788.75	25,000.00	3,700.00	25,000.00
13-00-551000	Legal Notice and Postage	61.82	243.38	400.00	.00	500.00
13-00-810000	Jewel Note Payment	284,165.04	304,443.25	390,000.00	382,908.08	400,000.00
	Total Expenditures	294,521.99	319,185.27	465,400.00	386,608.08	465,500.00
	Total Fund Revenue Over Expenditures	98,042.97	168,245.36	31,100.00	(120,136.92)	37,500.00
<u>Fund Summary</u>						
	Revenue	392,564.96	487,430.63	496,500.00	266,471.16	503,000.00
	Expenditures	294,521.99	319,185.27	465,400.00	386,608.08	465,500.00
	Net Revenue Over Expenditures	98,042.97	168,245.36	31,100.00	(120,136.92)	37,500.00

**City of Palos Heights
Business District Fund
Fiscal Years 2022 and 2023**

10/21/2022

	2022 Budget	2022 Projected	2023 Proposed
Beginning Fund Balance	\$306,547	\$306,547	\$296,950
Revenues:			
Business District Sales Tax	\$130,000	\$145,000	\$160,000
Incremental Sales Tax	\$70,000	\$70,000	\$75,000
Interest	\$200	\$1,720	\$1,000
TOTAL REVENUES	\$200,200	\$216,720	\$236,000
Expenditures:			
City Staff Professional Services - Bus Dist Tax	\$10,000	\$10,000	\$5,000
Legal Services - Business District Tax	\$10,000	\$10,000	\$10,000
Professional Services - Business District Tax	\$10,000	\$10,000	\$10,000
Jewel Note Payment - Business District Tax	\$100,000	\$139,317	\$135,000
City Staff Professional Services - Inc Sales Tax	\$2,000	\$2,000	\$1,000
Legal Services - Incremental Sales Tax	\$5,000	\$5,000	\$2,000
Professional Services - Incremental Sales Tax	\$500	\$500	\$2,000
Jewel Note Payment - Incremental Sales Tax	\$65,000	\$49,500	\$70,000
TOTAL EXPENDITURES	\$202,500	\$226,317	\$235,000
Revenues over (under) Expenditures	(\$2,300)	(\$9,597)	\$1,000
Estimated Ending Fund Balance	\$304,247	\$296,950	\$297,950

CITY OF PALOS HEIGHTS

Budget Worksheet - Department
Periods 01/23-12/23

FUND 14 - Business District Fund

	2020 Actual	2021 Actual	2022 Budget	2022 Actual	2023 Budget	
<u>DEPARTMENT 00</u>						
14-00-344000	Business District Sales Tax	115,916.44	152,955.32	130,000.00	108,253.67	160,000.00
14-00-345000	Incremental Sales Tax	45,000.00	50,000.00	70,000.00	.00	75,000.00
14-00-381000	Interest Income	1,383.00	72.20	200.00	1,120.52	1,000.00
	Total Revenues DEPARTMENT 00	162,299.44	203,027.52	200,200.00	109,374.19	236,000.00
<u>Business District Tax</u>						
14-01-421000	City Staff Professional Servic	2,441.56	2,688.04	10,000.00	.00	5,000.00
14-01-539000	Legal Services	.00	1,206.13	10,000.00	.00	10,000.00
14-01-549000	Professional Services	.00	2,830.00	10,000.00	125.00	10,000.00
14-01-810000	Jewel Note Payment	109,091.47	114,857.88	100,000.00	139,317.35	135,000.00
	Total Expenditures Business District Tax	111,533.03	121,582.05	130,000.00	139,442.35	160,000.00
<u>Incremental Sales Tax</u>						
14-02-421000	City Staff Professional Servic	1,770.13	906.43	2,000.00	.00	1,000.00
14-02-539000	Legal Services	.00	.00	5,000.00	.00	2,000.00
14-02-549000	Professional Services	.00	.00	500.00	.00	2,000.00
14-02-810000	Jewel Note Payment	54,297.49	43,229.87	65,000.00	49,093.57	70,000.00
	Total Expenditures Incremental Sales Tax	56,067.62	44,136.30	72,500.00	49,093.57	75,000.00
	Total Fund Revenue Over Expenditures	5,301.21	(37,309.17)	2,300.00	79,161.73	(1,000.00)
<u>Fund Summary</u>						
	Revenue	162,299.44	203,027.52	200,200.00	109,374.19	236,000.00
	Expenditures	167,600.65	165,718.35	202,500.00	188,535.92	235,000.00
	Net Revenue Over Expenditures	(5,301.21)	37,309.17	(2,300.00)	(79,161.73)	1,000.00

City of Palos Heights
Motor Fuel Tax Fund Proforma
Fiscal Years 2022 and 2023

10/18/2022

	2022 Budget	2022 Projected	2023 Proposed
Beginning Fund Balance	\$860,808	\$860,808	\$1,041,418
Revenues:	\$490,500	\$780,110	\$544,000
Expenditures:	\$599,500	\$599,500	\$1,100,000
Revenues over (under) Expenditures	(\$109,000)	\$180,610	(\$556,000)
Estimated Ending Fund Balance	\$751,808	\$1,041,418	\$485,418

CITY OF PALOS HEIGHTS

**Budget Worksheet - Department
Periods 01/23-12/23**

FUND 15 - MFT Fund

		2020	2021	2022	2022	2023
		Actual	Actual	Budget	Actual	Budget
<u>Revenue</u>						
15-00-343000	Motor Fuel Tax Allotments	481,807.28	508,593.60	490,000.00	371,602.01	520,000.00
15-00-344000	MFT Rebuild IL Bond Funds	274,929.24	274,929.24	.00	274,929.24	.00
15-00-381000	Interest Income	3,561.79	376.98	500.00	8,684.04	24,000.00
	Total Revenues	760,298.31	783,899.82	490,500.00	655,215.29	544,000.00
<u>Expenditures</u>						
15-00-617000	Salt Deliveries	55,762.58	37,392.91	60,000.00	44,018.75	60,000.00
15-00-860000	Capital Outlay - Road	416,453.95	411,267.56	504,500.00	430,654.82	500,000.00
15-00-861000	Rebuild IL Bond Fund Expenses	.00	251,081.03	35,000.00	.00	540,000.00
	Total Expenditures	472,216.53	699,741.50	599,500.00	474,673.57	1,100,000.00
	Total Fund Revenue Over Expenditures	288,081.78	84,158.32	(109,000.00)	180,541.72	(556,000.00)
<u>Fund Summary</u>						
	Revenue	760,298.31	783,899.82	490,500.00	655,215.29	544,000.00
	Expenditures	472,216.53	699,741.50	599,500.00	474,673.57	1,100,000.00
	Net Revenue Over Expenditures	288,081.78	84,158.32	(109,000.00)	180,541.72	(556,000.00)

**City of Palos Heights
Social Security Fund
Fiscal Years 2022 and 2023**

10/19/2022

	2022 Budget	2022 Projected	2023 Proposed
Beginning Fund Balance	\$57,265	\$57,265	\$8,065
Revenues:			
IMRF Property Taxes	\$300,000	\$0	\$0
FICA Property Taxes	\$300,000	\$273,000	\$300,000
Transfer from General Fund	\$0	\$0	\$35,000
TOTAL REVENUES	\$600,000	\$273,000	\$335,000
Expenditures:			
IMRF	\$295,000	\$0	\$0
Social Security	\$235,000	\$228,200	\$235,000
Medicare	98,000	94,000	98,000
Total Expenditures	\$628,000	\$322,200	\$333,000
Revenues over (under) Expenditures	(\$28,000)	(\$49,200)	\$2,000
Estimated Ending Fund Balance	\$29,265	\$8,065	\$10,065
Fund Balance as a % of Expenses		2.50%	3.02%

CITY OF PALOS HEIGHTS

Budget Worksheet - Department
Periods 01/23-12/23

FUND 16 - Social Security Fund

	2020 Actual	2021 Actual	2022 Budget	2022 Actual	2023 Budget	
<u>Revenue</u>						
16-00-311000	Property Tax IMRF - Current	275,053.72	262,546.83	300,000.00	144,255.34	.00
16-00-311200	Property Tax IMRF - Prior	785.30	2,232.54	.00	2,713.20	.00
16-00-312000	Property Tax Social Security - Current	255,804.69	269,529.47	300,000.00	148,091.89	300,000.00
16-00-312200	Property Tax Social Security - Prior	709.60	2,078.05	.00	2,763.06	.00
16-00-399010	Interfund Transfer from General Fund	.00	.00	.00	.00	35,000.00
	Total Revenues	532,353.31	536,386.89	600,000.00	297,823.49	335,000.00
<u>Expenditures</u>						
16-00-461000	Social Security Contribution	208,803.25	219,068.85	235,000.00	196,255.66	235,000.00
16-00-462000	Retirement Contribution	328,709.96	278,713.42	295,000.00	252,164.51	.00
16-00-463000	Medicare Contribution	92,589.07	94,016.46	98,000.00	83,895.27	98,000.00
	Total Expenditures	630,102.28	591,798.73	628,000.00	532,315.44	333,000.00
	Total Fund Revenue Over Expenditures	(97,748.97)	(55,411.84)	(28,000.00)	(234,491.95)	2,000.00
<u>Fund Summary</u>						
	Revenue	532,353.31	536,386.89	600,000.00	297,823.49	335,000.00
	Expenditures	630,102.28	591,798.73	628,000.00	532,315.44	333,000.00
	Net Revenue Over Expenditures	(97,748.97)	(55,411.84)	(28,000.00)	(234,491.95)	2,000.00

City of Palos Heights
IMRF Fund
Fiscal Years 2022 and 2023

10/19/2022

	2022 Budget	2022 Projected	2023 Proposed
Beginning Fund Balance	\$77,854	\$77,854	\$59,854
Revenues:			
IMRF Property Taxes	\$300,000	\$265,000	\$0
Transfer from General Fund	\$0	\$0	\$270,000
TOTAL REVENUES	\$300,000	\$265,000	\$270,000
Expenditures:			
IMRF	\$295,000	\$283,000	\$270,000
Total Expenditures	\$295,000	\$283,000	\$270,000
Revenues over (under) Expenditures	\$5,000	(\$18,000)	\$0
Estimated Ending Fund Balance	\$82,854	\$59,854	\$59,854
Fund Balance as a % of Expenses		21.15%	22.17%

CITY OF PALOS HEIGHTS
Budget Worksheet - Department
Periods 01/23-12/23

FUND 17 - IMRF Fund

		2020 Actual	2021 Actual	2022 Budget	2022 Actual	2023 Budget
<u>Revenue</u>						
17-00-311000	Property Tax IMRF - Current	.00	.00	.00	.00	270,000.00
	Total Revenues	.00	.00	.00	.00	270,000.00
<u>Expenditures</u>						
17-00-462000	Retirement Contribution	.00	.00	.00	.00	270,000.00
	Total Expenditures	.00	.00	.00	.00	270,000.00
	Total Fund Revenue Over Expenditures	.00	.00	.00	.00	.00
<u>Fund Summary</u>						
	Revenue	.00	.00	.00	.00	270,000.00
	Expenditures	.00	.00	.00	.00	270,000.00
	Net Revenue Over Expenditures	.00	.00	.00	.00	.00

City of Palos Heights
Special Recreation Accessibilty Fund Proforma
Fiscal Years 2022 and 2023

10/18/2022

	2022 Budget	2022 Projected	2023 Proposed
Beginning Fund Balance	\$341,698	\$341,698	\$159,568
Revenues:			
Property Taxes	\$176,000	\$167,800	\$176,000
Grant Revenue	\$0	\$0	\$0
TOTAL REVENUES	\$176,000	\$167,800	\$176,000
Expenditures:			
SWSRA Membership	\$95,000	\$90,930	\$95,000
Professional Services	\$0	\$0	\$0
Accessibility Projects	\$250,000	\$250,000	\$150,000
Inclusion Cost	\$5,000	\$5,000	\$15,000
Park / Playground Accessibility	\$4,000	\$4,000	\$2,500
Total Expenditures	\$354,000	\$349,930	\$262,500
Revenues over (under) Expenditures	(\$178,000)	(\$182,130)	(\$86,500)
Estimated Ending Fund Balance	\$163,698	\$159,568	\$73,068
Fund Balance as a % of Expenses		45.60%	27.84%

CITY OF PALOS HEIGHTS

**Budget Worksheet - Department
Periods 01/23-12/23**

FUND 25 - Special Rec Fund

		2020 Actual	2021 Actual	2022 Budget	2022 Actual	2023 Budget
<u>Revenue</u>						
25-00-311000	Property Tax Revenue - Current	169,184.59	168,048.61	175,000.00	92,333.63	175,000.00
25-00-311200	Property Tax Revenue - Prior	473.62	1,373.47	1,000.00	1,730.93	1,000.00
	Total Revenues	169,658.21	169,422.08	176,000.00	94,064.56	176,000.00
<u>Expenditures</u>						
25-00-549000	Professional Services	975.00	.00	.00	.00	.00
25-00-800000	Inclusion Cost	1,081.87	9,521.69	5,000.00	4,995.83	15,000.00
25-00-803000	Park & Playground Accessibility	1,800.00	1,260.00	4,000.00	4,000.00	2,500.00
25-00-804000	Accessibility Projects	116,592.90	31,468.00	250,000.00	228,013.91	150,000.00
25-00-922000	SWSRA Payments	90,124.50	87,998.50	95,000.00	90,930.00	95,000.00
	Total Expenditures	210,574.27	130,248.19	354,000.00	327,939.74	262,500.00
	Total Fund Revenue Over Expenditures	(40,916.06)	39,173.89	(178,000.00)	(233,875.18)	(86,500.00)
<u>Fund Summary</u>						
	Revenue	169,658.21	169,422.08	176,000.00	94,064.56	176,000.00
	Expenditures	210,574.27	130,248.19	354,000.00	327,939.74	262,500.00
	Net Revenue Over Expenditures	(40,916.06)	39,173.89	(178,000.00)	(233,875.18)	(86,500.00)

City of Palos Heights
DUI Enforcement Fund
Fiscal Years 2022 and 2023
10/18/2022

	2022 Budget	2022 Projected	2023 Proposed
Beginning Fund Balance	\$40,488	\$40,488	\$39,828
Revenues	\$10,000	\$140	\$0
Expenditures	\$10,000	\$800	\$30,400
Revenues over (under) Expenditures	\$0	(\$660)	(\$30,400)
Estimated Ending Fund Balance	\$40,488	\$39,828	\$9,428

CITY OF PALOS HEIGHTS

**Budget Worksheet - Department
Periods 01/23-12/23**

FUND 28 - DUI Fund

		2020 Actual	2021 Actual	2022 Budget	2022 Actual	2023 Budget
<u>Revenue</u>						
28-00-351100	DUI Fines	4,959.49	7,710.07	10,000.00	140.00	.00
28-00-389000	Miscellaneous Revenue	17,500.00	.00	.00	.00	.00
	Total Revenues	22,459.49	7,710.07	10,000.00	140.00	.00
<u>Expenditures</u>						
28-00-569000	Drug Related Enforcement & Education	.00	.00	1,000.00	.00	3,040.00
28-00-962000	Law Enforcement Equipment	20,952.00	17,971.51	9,000.00	797.50	27,360.00
	Total Expenditures	20,952.00	17,971.51	10,000.00	797.50	30,400.00
	Total Fund Revenue Over Expenditures	1,507.49	(10,261.44)	.00	(657.50)	(30,400.00)
<u>Fund Summary</u>						
	Revenue	22,459.49	7,710.07	10,000.00	140.00	.00
	Expenditures	20,952.00	17,971.51	10,000.00	797.50	30,400.00
	Net Revenue Over Expenditures	1,507.49	(10,261.44)	.00	(657.50)	(30,400.00)

City of Palos Heights
Drug Asset Forfeiture Fund
Fiscal Years 2022 and 2023

10/18/2022

	2022 Budget	2022 Projected	2023 Proposed
Beginning Fund Balance	\$686,396	\$686,396	\$654,590
Revenues:			
Treasury	\$81,700	\$172,657	\$0
Justice	\$10,000	\$130,796	\$0
State	\$3,500	\$938	\$0
TOTAL REVENUES	\$95,200	\$304,391	\$0
Expenditures:			
Treasury	\$81,700	\$315,312	\$72,000
Justice	\$10,000	\$20,885	\$439,999
State	\$3,500	\$0	\$15,200
Total Expenditures	\$95,200	\$336,197	\$527,199
Revenues over (under) Expenditures	\$0	(\$31,806)	(\$527,199)
Estimated Ending Fund Balance	\$686,396	\$654,590	\$127,391
Fund Balance Breakdown:			
	12/31/2021	To Date	
Treasury	\$162,147	\$19,492	
Justice	\$504,236	\$614,147	
State	\$20,013	\$20,951	

CITY OF PALOS HEIGHTS

**Budget Worksheet - Department
Periods 01/23-12/23**

FUND 29 - Drug Asset Fund

	2020 Actual	2021 Actual	2022 Budget	2022 Actual	2023 Budget
Drug Assest Revenue					
29-00-355100 Drug Forfeits Treasury	454,332.11	73,085.31	81,700.00	172,023.82	.00
29-00-355200 Drug Forfeits State	.00	.00	3,500.00	650.00	.00
29-00-355300 Drug Forfeits Justice	86,978.84	8,629.92	10,000.00	125,087.72	.00
29-00-381000 Interest Income Treasury	4,181.69	1,256.71	.00	465.09	.00
29-00-381100 Interest Income State	504.28	227.13	.00	177.22	.00
29-00-381200 Interest Income Justice	4,581.48	1,650.99	.00	1,715.04	.00
29-00-389000 Other Treasury Revenue	25,450.00	13,012.80	.00	.00	.00
29-00-389200 Other Justice Revenue	69,750.00	40,500.00	.00	2,871.33	.00
Total Revenues DEPARTMENT 00	645,778.40	138,362.86	95,200.00	302,990.22	.00
Justice					
29-71-421000 Salaries - Federal Task Force Replacement (n)	.00	.00	.00	.00	76,805.00
29-71-423000 Salaries - Overtime (n)	7,887.27	.00	.00	.00	3,632.00
29-71-585000 Law Enforcement Equipment (d)	86,720.41	52,619.07	10,000.00	12,240.25	294,188.00
29-71-585100 Training and Education (b)	.00	525.00	.00	.00	36,320.00
29-71-585300 Joint Law Enforcement/Public Safety Operations (e)	.00	.00	.00	.00	2,724.00
29-71-585400 Contract for Services (f)	.00	.00	.00	.00	6,355.00
29-71-585500 Law Enforcement Travel and Per Diem (g)	.00	.00	.00	.00	3,630.00
29-71-585600 Drug, Gang and other Education/Awareness Programs	.00	.00	.00	.00	10,900.00
29-71-585700 Law Enforcement Awards and Memorials (h)	400.00	.00	.00	485.00	3,630.00
29-71-961000 Law Enforcement Operations/Investigations (a)	.00	.00	.00	.00	1,815.00
Total Expenditures Justice	95,007.68	53,144.07	10,000.00	12,725.25	439,999.00
Treasury					
29-72-421000 Salary - Federal Task Force Replacement (n)	76,746.00	71,657.04	71,700.00	.00	.00
29-72-423000 Salaries - Overtime (n)	.00	.00	.00	.00	720.00
29-72-585000 Law Enforcement Equipment (d)	403,067.09	347,415.94	10,000.00	232,846.24	58,320.00
29-72-585100 Training and Education (b)	2,990.00	6,475.00	.00	4,032.00	7,200.00
29-72-585200 Law Enforcement Detention Facilities (c)	8,000.00	.00	.00	.00	.00
29-72-585300 Joint Law Enforcement/Public Safety Operations (e)	1,750.00	2,100.00	.00	2,950.00	720.00
29-72-585400 Contract for Services (f)	.00	.00	.00	2,543.50	720.00
29-72-585500 Law Enforcement Travel and Per Diem (g)	.00	.00	.00	.00	1,080.00
29-72-585600 Drug, Gang and other Education/Awareness Programs	975.00	9,614.86	.00	.00	2,160.00
29-72-585700 Law Enforcement Awards and Memorials (h)	3,310.68	.00	.00	2,868.23	720.00
29-72-961000 Law Enforcement Operations/Investigations (a)	.00	.00	.00	.00	360.00
Total Expenditures Treasury	496,838.77	437,262.84	81,700.00	245,239.97	72,000.00
State					
29-73-585000 Communications and Computer	.00	.00	.00	.00	3,800.00
29-73-585600 Drug Related Enforcement & Education	.00	.00	3,500.00	.00	6,080.00
29-73-961000 Informant / Buy Money	.00	.00	.00	.00	1,520.00
29-73-962000 Other Law Enforcement Expenses	.00	.00	.00	.00	3,800.00
Total Expenditures State	.00	.00	3,500.00	.00	15,200.00
Total Fund Revenue Over Expenditures	53,931.95	(352,044.05)	.00	45,025.00	(527,199.00)
Fund Summary					

CITY OF PALOS HEIGHTS

Budget Worksheet - Department
Periods 01/23-12/23

FUND {SegNo[F FUND]} - {SegTitle[F FUND]}

	2020 Actual	2021 Actual	2022 Budget	2022 Actual	2023 Budget
Revenue	645,778.40	138,362.86	95,200.00	302,990.22	.00
Expenditures	591,846.45	490,406.91	95,200.00	257,965.22	527,199.00
Net Revenue Over Expenditures	53,931.95	(352,044.05)	.00	45,025.00	(527,199.00)

City of Palos Heights
 Vehicle License Fund
 Fiscal Years 2022 and 2023

10/18/2022

	2022 Budget	2022 Projected	2023 Proposed
Beginning Fund Balance	\$369,797	\$369,797	\$412,297
Revenues:			
Vehicle License Fees	\$170,500	\$158,000	\$155,500
TOTAL REVENUES	\$170,500	\$158,000	\$155,500
Expenditures:			
Engineering Costs	\$60,000	\$6,000	\$60,000
Vehicle License Collection Costs	\$15,000	\$14,000	\$15,000
Capital Outlay - Roads	\$95,500	\$95,500	\$100,000
Street Maintenance	\$0	\$0	\$0
Total Expenditures	\$170,500	\$115,500	\$175,000
Revenues over (under) Expenditures	\$0	\$42,500	(\$19,500)
Estimated Ending Fund Balance	\$369,797	\$412,297	\$392,797

CITY OF PALOS HEIGHTS

**Budget Worksheet - Department
Periods 01/23-12/23**

FUND 32 - Vehicle License Fund

		2020 Actual	2021 Actual	2022 Budget	2022 Actual	2023 Budget
<u>Revenue</u>						
32-00-320000	Vehicle License Fees	169,402.50	166,053.25	170,000.00	157,212.00	155,000.00
32-00-320100	Vehicle License Replacement Fee	715.00	410.00	500.00	120.00	500.00
	Total Revenues	170,117.50	166,463.25	170,500.00	157,332.00	155,500.00
<u>Expenditures</u>						
32-00-532000	Engineering Fees	33,921.95	45,951.73	60,000.00	43,260.94	60,000.00
32-00-598000	Collection Costs	13,456.86	14,402.84	15,000.00	13,802.31	15,000.00
32-00-860000	Capital Outlay - Roads	14,879.50	43,924.52	95,500.00	.00	100,000.00
	Total Expenditures	62,258.31	104,279.09	170,500.00	57,063.25	175,000.00
	Total Fund Revenue Over Expenditures	107,859.19	62,184.16	.00	100,268.75	(19,500.00)
<u>Fund Summary</u>						
	Revenue	170,117.50	166,463.25	170,500.00	157,332.00	155,500.00
	Expenditures	62,258.31	104,279.09	170,500.00	57,063.25	175,000.00
	Net Revenue Over Expenditures	107,859.19	62,184.16	.00	100,268.75	(19,500.00)

City of Palos Heights
 Capital Projects
 Fiscal Years 2022 and 2023
 11/9/2022

	2022 Budget	2022 Estimated	2023 Budgeted
Beginning Fund Balance	\$2,988,867	\$2,988,867	\$4,742,748
Revenues:	\$1,101,338	\$55,000	\$774,160
Expenditures:			
Engineering & Professional Services	\$310,000	\$150,000	\$208,000
Capital Outlay Roads - Ridgeland Ave	\$160,000	\$0	\$160,000
Capital Outlay Roads	\$45,000	\$45,000	\$445,000
Municipal Parking Lot	\$525,000	\$225,000	\$0
City Hall Improvements/Design	\$250,000	\$75,000	\$300,000
Recreation Improvements/Land Acquisition	\$600,000	\$225,000	\$525,000
Pool Improvements	\$50,000	\$50,000	\$150,000
Sidewalks	\$85,000	\$0	\$20,000
Bike Path	\$10,000	\$15,000	\$35,000
Lake Katherine Capital Improvments	\$50,000	\$50,000	\$110,000
Equipment	\$35,000	\$0	\$45,000
Parking Lot	\$10,000	\$10,000	\$110,000
Technology	\$60,000	\$0	\$65,000
Landscaping & Signage	\$0	\$0	\$45,000
Total Expenditures	\$2,190,000	\$845,000	\$2,218,000
Revenues over (under) Expenditures	(\$1,088,662)	(\$790,000)	(\$1,443,840)
Transfer from the General Fund according to the Fund Balance Policy*		\$2,543,881	
Estimated Ending Fund Balance	\$1,900,205	\$4,742,748	\$3,298,908

CITY OF PALOS HEIGHTS

Budget Worksheet - Department
Periods 01/23-12/23

FUND 34 - Capital Project Fund

	2020 Actual	2021 Actual	2022 Budget	2022 Actual	2023 Budget	
<u>Revenue</u>						
34-00-347000	DCEO Grant	.00	.00	525,000.00	.00	.00
34-00-348000	OSLAD Grant	155,204.64	5,411.14	.00	2,864.22	282,100.00
34-00-348100	IDOT Re.mbursement Engineering	139,112.85	164,857.52	130,000.00	.00	92,000.00
34-00-381000	Interest Income	1,780.35	.00	.00	.00	.00
34-00-383000	Impact Fee City Infrastructure	3,000.00	1,500.00	.00	.00	.00
34-00-389000	Other Contributions	16,137.64	67,229.00	160,000.00	35,409.55	.00
34-00-399000	End of Year Fund Balance Transfer	1,399,568.00	758,110.00	.00	.00	.00
34-00-399010	Transfer from General Fund	.00	.00	286,338.00	.00	400,060.00
	Total Revenues	1,714,803.48	997,107.66	1,101,338.00	38,273.77	774,160.00
<u>Expenditures</u>						
34-00-532000	Engineering & Professional Service Fees	193,202.50	224,730.88	310,000.00	124,537.53	208,000.00
34-00-860000	Capital Outlay Roads	.00	17,229.00	45,000.00	41,235.03	445,000.00
34-00-867000	City Hall Improvements / Professional Fees	.00	86,712.00	250,000.00	.00	300,000.00
34-00-868000	Recreation Improvements/Land Acquisition	576,875.84	174,774.84	600,000.00	52,134.80	525,000.00
34-00-868100	Pool Improvements	5,595.65	3,480.00	50,000.00	19,461.00	150,000.00
34-00-869000	Sidewalks	.00	.00	85,000.00	.00	20,000.00
34-00-869300	Eike Path	.00	.00	10,000.00	14,848.50	35,000.00
34-00-870000	Municipal Parking Lot	.00	.00	525,000.00	211,135.50	.00
34-00-871000	Lake Katherine Capital Improvements	4,930.00	19,881.42	50,000.00	21,751.64	110,000.00
34-00-874000	Parking Lot	.00	.00	10,000.00	.00	110,000.00
34-00-874100	Landscaping & Signage	.00	500.00	.00	.00	45,000.00
34-00-875000	Capital Equipment/Vehicles	80,000.00	165,739.50	35,000.00	.00	45,000.00
34-00-876000	Ridgeland Ave Improvements	.00	.00	160,000.00	.00	160,000.00
34-00-877000	Capital Projects - Technology	98,594.32	15,417.25	60,000.00	.00	65,000.00
	Total Expenditures	959,198.31	708,444.89	2,190,000.00	485,104.00	2,218,000.00
	Total Fund Revenue Over Expenditures	755,605.17	288,662.77	(1,088,662.00)	(446,830.23)	(1,443,840.00)
<u>Fund Summary</u>						
	Revenue	1,714,803.48	997,107.66	1,101,338.00	38,273.77	774,160.00
	Expenditures	959,198.31	708,444.89	2,190,000.00	485,104.00	2,218,000.00
	Net Revenue Over Expenditures	755,605.17	288,662.77	(1,088,662.00)	(446,830.23)	(1,443,840.00)

City of Palos Heights
Recreation GO Bond Fund
Fiscal Years 2022 and 2023

10/18/2022

	2022 Budget	2022 Projected	2023 Proposed
Beginning Fund Balance	\$41,053	\$41,053	\$53,640
Revenues:	\$461,438	\$474,000	\$462,438
Expenditures:			
Bond Principal	\$300,000	\$300,000	\$310,000
Interest and Fees	\$161,438	\$161,413	\$152,438
Total Expenditures	\$461,438	\$461,413	\$462,438
Revenues over (under) Expenditures	\$0	\$12,587	\$0
Estimated Ending Fund Balance	\$41,053	\$53,640	\$53,640

CITY OF PALOS HEIGHTS

Budget Worksheet - Department
Periods 01/23-12/23

FUND 45 - Recreation GO Bond Fund

		2020 Actual	2021 Actual	2022 Budget	2022 Actual	2023 Budget
<u>Revenue</u>						
45-00-311000	Property Tax Revenue - Current	471,179.12	468,767.18	460,938.00	257,562.25	461,938.00
45-00-311200	Property Tax Revenue - Prior	1,244.56	3,817.89	500.00	4,827.74	500.00
	Total Revenues	472,423.68	472,585.07	461,438.00	262,389.99	462,438.00
<u>Expenditures</u>						
45-00-730000	Bond Principal	285,000.00	295,000.00	300,000.00	.00	310,000.00
45-00-731000	Interest and Fees	178,812.50	170,262.50	161,438.00	80,943.75	152,438.00
	Total Expenditures	463,812.50	465,262.50	461,438.00	80,943.75	462,438.00
	Total Fund Revenue Over Expenditures	8,611.18	7,322.57	.00	181,446.24	00
<u>Fund Summary</u>						
	Revenue	472,423.68	472,585.07	461,438.00	262,389.99	462,438.00
	Expenditures	463,812.50	465,262.50	461,438.00	80,943.75	462,438.00
	Net Revenue Over Expenditures	8,611.18	7,322.57	.00	181,446.24	00

City of Palos Heights
 Water & Sewer Capital Projects
 Fiscal Years 2022 and 2023

11/9/2022

	2022 Budget	2022 Projected	2023 Proposed
Beginning Fund Balance	\$5,822,363	\$5,822,363	\$7,311,700
Revenues:	\$837,680	\$1,797,037	\$886,355
Expenditures:			
Water Capital Improvements	\$2,948,000	\$700	\$3,008,000
Sewer Capital Improvements	\$1,000,000	\$50,000	\$1,175,000
Water / Sewer Equipment	\$120,000	\$0	\$85,000
Engineering Fees	\$390,000	\$257,000	\$233,000
Storage Facility	\$0	\$0	\$0
Total Expenditures	\$4,458,000	\$307,700	\$4,501,000
Revenues over (under) Expenditures	(\$3,620,320)	\$1,489,337	(\$3,614,645)
Estimated Ending Fund Balance	\$2,202,043	\$7,311,700	\$3,697,055

CITY OF PALOS HEIGHTS

**Budget Worksheet - Department
Periods 01/23-12/23**

FUND 50 - Water Sewer Capital Improvemen

	2020 Actual	2021 Actual	2022 Budget	2022 Actual	2023 Budget	
<u>Revenue</u>						
50-00-385000	Tower Rental - Verizon Misty Meadows	25,276.20	26,034.45	35,400.00	24,564.51	36,735.00
50-00-399000	End of Year Balance Transfer	1,949,998.00	1,311,271.00	.00	.00	.00
50-00-399510	Transfer from Water & Sewer Fund	.00	.00	802,280.00	.00	849,620.00
	Total Revenues	1,975,274.20	1,337,305.45	837,680.00	24,564.51	886,355.00
<u>Expenditures</u>						
50-00-532000	Engineering Fees / Professional Services	112,452.50	166,221.15	390,000.00	242,693.53	233,000.00
50-00-810000	Water & Sewer Equipment	8,588.45	343,906.02	120,000.00	201,933.00	85,000.00
50-00-862000	Water Capital Improvements	534,846.34	166,240.79	2,948,000.00	32,593.64	3,008,000.00
50-00-864000	Sewer Capital Improvements	518,038.02	145,031.21	1,000,000.00	36,399.00	1,175,000.00
50-00-999000	Interest Expense	7,066.00	.00	.00	.00	.00
	Total Expenditures	1,180,991.31	821,399.17	4,458,000.00	513,619.17	4,501,000.00
	Total Fund Revenue Over Expenditures	794,282.89	515,906.28	(3,620,320.00)	(489,054.66)	(3,614,645.00)
<u>Fund Summary</u>						
	Revenue	1,975,274.20	1,337,305.45	837,680.00	24,564.51	886,355.00
	Expenditures	1,180,991.31	821,399.17	4,458,000.00	513,619.17	4,501,000.00
	Net Revenue Over Expenditures	794,282.89	515,906.28	(3,620,320.00)	(489,054.66)	(3,614,645.00)

City of Palos Heights
 Water and Sewer Fund Proforma
 Fiscal Years 2022 and 2023

11/3/2022

	2022 Budget	2022 Projected	2023 Proposed
Beginning Fund Balance*	\$1,738,422	\$1,738,422	\$1,351,247
Revenues:	\$7,460,500	\$7,122,875	\$7,595,500
Expenditures:	\$7,460,500	\$7,510,050	\$7,595,500
Revenues over (under) Expenditures	\$0	(\$387,175)	\$0
Estimated Ending Fund Balance	\$1,738,422	\$1,351,247	\$1,351,247
Fund Balance as a % of Expenses		27.15%	19.70%

CITY OF PALOS HEIGHTS

**Budget Worksheet - Department
Periods 01/23-12/23**

FUND 51 - Water Sewer Fund

		2020 Actual	2021 Actual	2022 Budget	2022 Actual	2023 Budget
	<u>Revenue</u>					
51-00-304000	Penalty	45,795.68	81,731.62	60,000.00	72,694.49	80,000.00
51-00-361000	Metered Water	5,718,880.57	5,779,771.63	5,800,000.00	4,781,353.67	5,800,000.00
51-00-361100	South Palos Sanitary District Water	481,686.45	458,970.40	475,000.00	391,841.10	475,000.00
51-00-362000	Sewer User Fee	1,087,920.36	1,100,900.25	1,100,000.00	927,070.42	1,100,000.00
51-00-363000	Sewer Tap-in Fee	3,600.00	7,248.00	3,000.00	.00	3,000.00
51-00-364000	Water Tap-in Fee	4,487.00	12,548.00	5,000.00	6,399.36	5,000.00
51-00-365000	Water Meters	7,515.00	12,205.00	7,000.00	4,950.00	7,000.00
51-00-367000	Water Connections	10,339.48	1,870.00	500.00	1,530.00	500.00
51-00-381000	Interest Income	100,641.42	14,706.91	5,000.00	56,837.56	120,000.00
51-00-389000	Miscellaneous Revenues	6,324.98	4,186.00	5,000.00	10,349.00	5,000.00
51-00-392000	Sale of Property	.00	3,525.00	.00	515.00	.00
	Total Revenues	7,467,190.94	7,477,662.81	7,460,500.00	6,253,540.60	7,595,500.00

CITY OF PALOS HEIGHTS

Budget Worksheet - Department
Periods 01/23-12/23

FUND 51 - Water Sewer Fund

	2020 Actual	2021 Actual	2022 Budget	2022 Actual	2023 Budget	
<u>Expenditures</u>						
51-00-421000	Full Time Wages	447,320.28	528,560.34	590,000.00	451,472.97	615,000.00
51-00-421100	Directors Salary	90,081.52	62,175.19	63,770.00	53,959.68	66,320.00
51-00-421200	Secretarial Wages	32,023.44	35,232.77	35,000.00	27,918.62	45,000.00
51-00-422000	Part Time Wages	7,752.25	8,866.00	18,000.00	.00	18,000.00
51-00-423000	Overtime	82,390.36	63,890.98	80,000.00	52,588.18	80,000.00
51-00-451000	Medical Insurance	307,629.00	317,000.00	317,000.00	264,166.70	317,000.00
51-00-461000	Social Security Contribution	47,492.79	42,227.65	50,000.00	35,699.45	52,000.00
51-00-462000	IMRF Contribution	9,079.19	71,473.88	75,000.00	62,052.96	74,000.00
51-00-463000	Medicare Contribution	11,106.97	9,875.65	12,000.00	8,349.03	12,000.00
51-00-529000	Equipment Maintenance	2,064.75	7,246.20	10,000.00	8,298.69	10,000.00
51-00-530000	Equipment Maint Reimb to General Fund	16,000.00	16,000.00	16,000.00	13,333.30	16,000.00
51-00-532000	Engineering/Professional Fees	62,203.49	28,725.75	65,000.00	24,782.45	65,000.00
51-00-535000	Vehicle Maint Reimb to General Fund	25,000.00	22,000.00	25,000.00	20,833.30	25,000.00
51-00-537000	Computer Hardware, Software, & Maintenance	7,212.00	25,167.31	25,000.00	18,497.61	40,000.00
51-00-539000	Legal Services	.00	580.50	2,000.00	318.84	2,000.00
51-00-540000	Building Maint Reimb to General Fund	160,000.00	160,000.00	160,000.00	133,333.30	160,000.00
51-00-551000	Postage	15,920.02	14,870.22	20,000.00	16,733.10	20,000.00
51-00-552000	Telephone	31,303.53	23,273.90	22,000.00	17,568.97	22,000.00
51-00-561000	Membership, Dues, Subscriptions	435.00	483.00	1,500.00	1,103.35	1,500.00
51-00-562000	Travel Expenses	.00	20.00	250.00	.00	.00
51-00-563000	Training	2,009.00	3,512.00	5,000.00	4,804.32	5,000.00
51-00-571000	Utilities	86,983.24	82,965.32	88,000.00	57,567.50	90,000.00
51-00-575000	Purchase of Water	3,044,126.68	3,054,017.11	3,400,000.00	2,360,298.86	3,400,000.00
51-00-578000	Credit Card Fees	17,380.87	23,194.12	18,000.00	17,745.02	20,000.00
51-00-580000	Uniform Allowance	4,880.71	2,464.58	5,000.00	4,513.50	5,000.00
51-00-591000	IRMA Reimbursement to General Fund	101,960.41	101,631.32	102,000.00	101,692.06	102,000.00
51-00-594000	Equipment Rental	10,277.95	7,886.85	12,000.00	9,318.20	12,000.00
51-00-611000	Hydraulic Network	24,952.60	31,968.50	32,000.00	37,436.00	32,000.00
51-00-611100	Water System Maintenance	137,830.52	123,113.17	150,000.00	71,240.02	150,000.00
51-00-611200	Sewer System Maintenance	77,023.90	92,842.45	75,000.00	43,040.44	75,000.00
51-00-611300	Water System Maintenance Restoration	57,647.74	60,944.54	50,000.00	45,963.74	60,000.00
51-00-611400	Water Control System Maintenance	32,374.54	21,728.58	30,000.00	17,133.17	30,000.00
51-00-611500	Sewer Control System Maintenance	20,095.76	8,119.18	30,000.00	7,806.24	30,000.00
51-00-615000	Maintenance Supplies	8,523.03	5,184.44	9,000.00	4,563.66	9,000.00
51-00-651000	Office / Department Supplies	21,939.75	11,054.78	25,000.00	8,004.08	25,000.00
51-00-655000	Gas & Oil Reimbursement to General Fund	58,000.00	56,000.00	64,000.00	53,708.27	80,000.00
51-00-810000	Purchase of Equipment	.00	15,774.92	30,000.00	24,474.10	30,000.00
51-00-813000	Purchase of Meters	41,629.81	64,415.33	60,000.00	42,160.29	10,000.00
51-00-910000	Emergency & Contingencies	.00	.00	300,000.00	.00	300,000.00
51-00-912000	Bad Debt Expense	7,215.89	(2,302.19)	.00	465.35	.00
51-00-999000	Administrative Expense	304,775.00	431,556.00	406,700.00	338,916.70	490,825.00
51-00-999200	Secretarial Comp Reimb to General Fund	157,000.00	161,000.00	179,000.00	149,166.70	149,235.00
51-00-999500	Transfer to Water & Sewer Capital Fund	1,949,998.00	1,311,271.00	802,280.00	.00	849,620.00
51-00-999900	Depreciation Expense	390,132.00	.00	.00	.00	.00
	Total Expenditures	7,911,771.99	7,106,011.34	7,460,500.00	4,611,026.72	7,595,500.00
	Total Fund Revenue Over Expenditures	(444,581.05)	371,651.47	.00	1,642,513.88	.00
<u>Fund Summary</u>						
	Revenue	7,467,190.94	7,477,662.81	7,460,500.00	6,253,540.60	7,595,500.00
	Expenditures	7,911,771.99	7,106,011.34	7,460,500.00	4,611,026.72	7,595,500.00

CITY OF PALOS HEIGHTS

Budget Worksheet - Department
Periods 01/23-12/23

FUND 51 - Water Sewer Fund

	2020 Actual	2021 Actual	2022 Budget	2022 Actual	2023 Budget
Net Revenue Over Expenditures	(444,581.05)	371,651.47	.00	1,642,513.88	.00

City of Palos Heights
Metra Station Operations Fund Proforma
Fiscal Years 2022 and 2023

10/18/2022

	2022 Budget	2022 Projected	2023 Proposed
Beginning Fund Balance	\$100,418	\$100,418	\$101,718
Revenues:	\$10,000	\$11,300	\$12,000
Expenditures:			
Administration	\$0	\$0	\$0
Public Safety	\$0	\$0	\$6,000
Buildings and Grounds	\$10,000	\$10,000	\$6,000
Total Expenditures	\$10,000	\$10,000	\$12,000
Revenues over (under) Expenditures	\$0	\$1,300	\$0
Estimated Ending Fund Balance	\$100,418	\$101,718	\$101,718

CITY OF PALOS HEIGHTS

**Budget Worksheet - Department
Periods 01/23-12/23**

FUND 52 - Metra Fund

	2020 Actual	2021 Actual	2022 Budget	2022 Actual	2023 Budget
<u>Metra Revenue</u>					
52-00-377000 Commuter Parking Fees	11,751.85	5,291.85	10,000.00	8,543.50	12,000.00
Total Revenues DEPARTMENT 00	11,751.85	5,291.85	10,000.00	8,543.50	12,000.00
<u>Police Department</u>					
52-21-421000 Patrol Salaries	4,856.37	.00	.00	.00	6,000.00
Total Expenditures Police Department	4,856.37	.00	.00	.00	6,000.00
<u>Municipal Grounds and Property</u>					
52-44-421000 Public Works Salaries	4,856.37	.00	6,000.00	.00	2,000.00
52-44-667000 Supplies, Equipment & Maintenance	1,096.79	5,662.55	4,000.00	3,311.94	4,000.00
52-44-860000 Capital Improvements Metra	15.28	.00	.00	.00	.00
Total Expenditures Municipal Grounds and Property	5,968.44	5,662.55	10,000.00	3,311.94	6,000.00
Total Fund Revenue Over Expenditures	927.04	(370.70)	.00	5,231.56	.00
<u>Fund Summary</u>					
Revenue	11,751.85	5,291.85	10,000.00	8,543.50	12,000.00
Expenditures	10,824.81	5,662.55	10,000.00	3,311.94	12,000.00
Net Revenue Over Expenditures	927.04	(370.70)	.00	5,231.56	.00

**Palos Heights Public Library
FY2023 FINAL BUDGET**

4000 - EXPENSES

2023

4300 - PERSONNEL SERVICES

4310 - OPERATIONAL SALARIES

4311 - Salaried Employees	\$ 727,971.95
4312 - Hourly Employees	\$ 191,532.58
4313 - Additional Compensation	\$ 5,500.00
Total 4310 - OPERATIONAL SALARIES	\$925,004.53

4330 - EMPLOYEE BENEFITS

4331 - IMRF Ill. Muni. Ret. Fund (Levied separately)	\$68,192.80
4332 - FICA Social Security (Levied separately)	\$70,342.10
4333 - Insurance	\$129,609.10
4334 - Staff Apparel	\$1,000.00
Total 4330 - EMPLOYEE BENEFITS	\$269,144.00

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	\$1,204,648.53
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4400 - CONTRACTUAL SERVICES

4401 - PROFESSIONAL SERVICES

4361 - Audit Fees (levied separately)	\$6,830.00
4362 - Legal Fees	\$2,000.00
4363 - Consultant Fees	\$3,500.00
4364 - Appraisal Fees	\$3,500.00
4365 - Accounting	\$4,410.00
Total 4401 - PROFESSIONAL SERVICES	\$20,240.00

4402 - OUTSIDE SERVICES

4412 - Payroll Services	\$4,800.00
4414 - Alarm	\$3,226.00
4416 - Maintenance	\$39,000.00
4417 - SWAN/OCLC	\$28,619.00
4418 - Technology	\$32,000.00
Total 4402 - OUTSIDE SERVICES	\$107,645.00

4403 - PRINTING

4421 - Newspaper/Advertising Notices	\$0.00
4424 - Newsletter Printing	\$17,515.05
Total 4403 - PRINTING	\$17,515.05

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
Total 4405 - PUBLIC RELATIONS	\$3,000.00

Total 4400 - CONTRACTUAL SERVICES	\$180,400.05
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4406 - BUILDING MAINTENANCE

4407 - REPAIRS & MAINTENANCE

4431 - Pest Control	\$856.68
4432 - Heating/Cooling Service	\$12,000.00
4434 - Other Repairs/Maintenance	\$9,000.00
4436 - Lawn Maintenance	\$7,500.00
4437 - Snow Removal	\$6,364.04
Total 4407 - REPAIRS & MAINTENANCE	\$35,720.72

4408 - EQUIPMENT MAINTENANCE

4531 - Copier	\$7,578.48
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**Palos Heights Public Library
FY2023 FINAL BUDGET**

4533 · Other Equipment	\$240.00
Total 4408 · EQUIPMENT MAINTENANCE	\$7,818.48
Total 4406 · BUILDING MAINTENANCE	\$43,539.20
4440 · INSURANCE	
4441 · Bldg & Contents	\$22,180.80
4443 · Worker's Comp (levied separately)	\$2,041.20
Total 4440 · INSURANCE	\$24,222.00
4470 · UTILITIES	
4472 · Water	\$2,750.00
4473 · Gas	\$2,000.00
4474 · Telephone/FAX	\$2,000.00
4475 · INTERNET	\$7,000.00
Total 4470 · UTILITIES	\$13,750.00
4500 · SUPPLIES	
4501 · OFFICE SUPPLIES	
4511 · Public Services - Supplies	\$1,000.00
4512 · Youth & Teen - Supplies	\$1,500.00
4514 · Business Office - Supplies	\$3,200.00
4515 · Technical Services - Supplies	\$6,000.00
4516 · Circulation - Supplies	\$3,050.00
4518 · Local History - Supplies	\$1,000.00
4519 · Hospitality - Supplies	\$1,200.00
Total 4501 · OFFICE SUPPLIES	\$16,950.00
4502 · MAINTENANCE/CLEANING SUPPLIES	
4541 · Maintenance/Cleaning Supplies	\$4,450.00
Total 4502 · MAINTENANCE/CLEANING SUPPLIES	\$4,450.00
4503 · MAILING EXPENSES & FEES	
4551 · Postage & Handling	\$600.00
4553 · Bulk Fees & Permits	\$3,638.25
Total 4503 · MAILING EXPENSES & FEES	\$4,238.25
Total 4500 · SUPPLIES	\$25,638.25
4600 · CAPITAL EXPENSES	
4601 · FURNITURE & EQUIPMENT	
4611 · Furniture	\$0.00
4612 · Library Equipment	\$0.00
4614 · Other Equipment	\$0.00
Total 4601 · FURNITURE & EQUIPMENT	\$0.00
4602 · BUILDING/FACILITY IMPROVEMENTS	
4641 · Building Improvements	\$0.00
4642 · Facility Improvements	\$0.00
4643 · Capital Landscape/Hardscape	\$0.00
Total 4602 · BUILDING/FACILITY IMPROVEMENTS	\$0.00
4603 · Special Reserves/Contingency	
4631 · Special Reserves Replenishment	\$778,000.00
4603 · Special Reserves/Contingency	\$778,000.00
Total 4600 · CAPITAL EXPENSES	\$778,000.00
4700 · MEDIA/LIBRARY MATERIALS	
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	\$2,500.00
4719 · Audiobooks/Playaways - Adult	\$2,000.00
4720 · Audiobooks/Playaways - Youth	\$3,250.00
4721 · Software	\$9,000.00
4722 · Realia	\$300.00

**Palos Heights Public Library
FY2023 FINAL BUDGET**

4723 · Video Games	\$1,300.00
4724 · Music	\$200.00
4725A · E-Books - Adult	\$10,000.00
4725B · E-Audiobooks - Adult	\$13,000.00
4726 · E Books - Youth	\$3,500.00
4727 · Downloadable Music	\$7,365.00
Total 4700 · MEDIA/LIBRARY MATERIALS	\$175,815.00
4900A · MISC. REIMB. (NOT LEVIED FOR)	
4900 · Reimbursement - Miscellaneous	\$5,000.00
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	\$0.00
Total 4900A · MISC. REIMB. (NOT LEVIED FOR)	\$34,800.30
7000 · SPECIAL RESERVES PROJECTS	
7001 · Special Reserves Projects	\$46,711.00
Total 7000 · SPECIAL RESERVES PROJECTS	\$46,711.00
Total 4000 · EXPENSES	\$2,527,524.33
3000 · RECEIPTS	
3100 · REAL ESTATE TAXES	
3101 · Tax Levies- Prior Years	\$5,000.00
* 3103 · Tax Levies-Current FY*	\$1,844,609.03
Corporate Fund Levy	\$1,694,984.85
IMRF Fund Levy	\$68,192.80
Social Security Levy	\$70,342.10
Audit Fund Levy	\$6,830.00
Liability Fund Levy	\$2,218.08
Worker's Comp Levy	\$2,041.20
3105 · Tax Levies-Last Yr	\$587,500.00
3261 · Corporate Replacement Tax	\$12,000.00
Total 3100 · REAL ESTATE TAXES	\$2,449,109.03
3200 · MISCELLANEOUS RECEIPTS	
3201 · FRONT DESK	
3210 · LOST/DAMAGED/OVERDUE FEES	\$2,500.00
3220 · BORROWERS CARDS	\$1,800.00
3250 · MISCELLANEOUS FRONT DESK	\$2,200.00
Total 3201 · Front Desk	\$6,500.00
3202 · MISCELLANEOUS - REIMBURSEMENTS	
3231 · Friends Book Sales	\$11,000.00
3251 · Miscellaneous	\$5,000.00
3260a · Restricted Gifts/Donations	\$1,000.00
3260b · Unrestricted Gifts/Annual Fundraising	\$15,000.00
3260c · Planned Giving	\$15,000.00
Total 3202 · MISCELLANEOUS - REIMBURSEMENTS	\$47,000.00
3240 · COPIER	
Copier	\$4,000.00
3240 · COPIER	\$4,000.00
3270 · Grants	
Grants	\$17,800.30
3270 · Grants	\$17,800.30
Total 3200 · MISCELLANEOUS RECEIPTS	\$75,300.30
3300 · INTEREST EARNED	
3382 · Prior Years Taxes	\$75.00
3384 · Money Market FMB General Fund	\$3,000.00
3387 · Money Market IPTIP	\$30.00
3388 · Checking Account	\$10.00
Total 3300 · INTEREST EARNED	\$3,115.00
Total 3000 · RECEIPTS	\$2,527,524.33



CERTIFICATION

STATE OF ILLINOIS)
)
COUNTY OF COOK)

I, ASHLEY R. 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-22-22

AN ORDINANCE PROVIDING FOR THE TAX LEVY FOR THE CITY OF PALOS HEIGHTS FOR THE PERIOD BEGINNING JANUARY 1, 2022 AND ENDING DECEMBER 31, 2022

I FURTHER CERTIFY that said Ordinance was passed by the City Council of the City of Palos Heights at its meeting held on December 6, 2022.

Signed and Sealed this 15th Day of December, 2022.



Ashley R. Pala
Deputy City Clerk

Ordinance No. O-22-22
AN ORDINANCE PROVIDING FOR THE
TAX LEVY FOR THE CITY OF PALOS HEIGHTS
FOR THE PERIOD BEGINNING JANUARY 1, 2022
AND ENDING DECEMBER 31, 2022

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, 2022 and ending December 31, 2022, to be the sum of the purpose of which appropriations are made and the sum or amount appropriated for each respective purpose and the sum to be collected from the tax levy are hereinafter specified in detail in accordance with the appropriation ordinance passed by the City Council on the 15th day of March, 2022, and duly published according to law on the 27th day of February, 2022.

Section 1:

That the sum of \$2,078,125 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 \$475,000 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 \$425,000 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 \$2,341,266 is hereby levied as a direct police pension fund tax upon all the property subject to taxation within said City of Palos Heights, as the same is assessed and equalized for State and County purposes, for the purpose of the formation and disbursement of Police Pension Fund for said city.

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

That the sum of \$190,000 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 \$461,938 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 \$8,446,329

That the sum of \$1,694,967 is hereby levied as a direct public library tax upon all of the property subject to taxation within said City of Palos Heights as the same is assessed and equalized for State and County purposes, for the purpose of establishing and maintaining free public libraries and reading rooms for the use and benefit of the inhabitants of said City.

That the sum of \$68,193 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 \$70,342 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 \$6,830 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 \$2,218 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 \$2,041 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 \$1,844,611

Grand Total for City and Library is \$10,290,940.

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

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

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

ADOPTED BY THE CITY COUNCIL OF THE CITY OF PALOS HEIGHTS, ILLINOIS, THIS 6th DAY OF DECEMBER, 2022.

VOTE: 8 BY: LUT, BEGLEY, BASSO, LEWANDOWSKI, KEY, MCGROGAN, MCGOVERN, CLIFFORD

AYES: 8

NAYES: 0

ABSENT: 0

Approved by me this 6th day of
December, 2022

Mayor

ATTEST:

Thomas Kanter
City Clerk - by Ashley Pala
Deputy Clerk



		Total Appropriation	Receipts From Sources Other Than Tax Levy	To Be Raised By Tax Levy
Section 2				
General Government				
01-11-421000	Salaries	\$304,500	\$0	\$304,500
01-11-421100	Mayor Salary	\$12,600	\$12,600	\$0
01-11-421200	Aldermen Salaries	\$42,000	\$42,000	\$0
01-11-421300	City Clerk Salary	\$7,875	\$7,875	\$0
01-11-421400	Treasurer Salary	\$5,250	\$5,250	\$0
01-11-421500	City Administrator Salary	\$165,900	\$0	\$165,900
01-11-421600	Finance Director Salary	\$96,161	\$0	\$96,161
01-11-421700	Deputy City Clerk Stipend	\$4,725	\$0	\$4,725
01-11-421800	City Collector Stipend	\$3,780	\$0	\$3,780
01-11-421900	Community Development Coordinator	\$45,413	\$0	\$45,413
01-11-422000	Salaries - Part Time	\$89,250	\$0	\$89,250
01-11-451000	Medical Insurance	\$1,680,000	\$311,604	\$1,368,396
01-11-520000	Mayor Allowance	\$3,045	\$3,045	\$0
01-11-520100	City Clerk Allowance	\$2,205	\$2,205	\$0
01-11-520200	City Treasurer Allowance	\$2,205	\$2,205	\$0
01-11-520300	Don Bylut Allowance	\$2,520	\$2,520	\$0
01-11-520400	Jeffrey Key Allowance	\$2,520	\$2,520	\$0
01-11-520500	Jack Clifford Allowance	\$2,520	\$2,520	\$0
01-11-520600	Brent Lewandowski Allowance	\$2,520	\$2,520	\$0
01-11-520700	Heather Begley Allowance	\$2,520	\$2,520	\$0
01-11-520800	Jerry McGovern Allowance	\$2,520	\$2,520	\$0
01-11-520900	Bob Basso Allowance	\$2,520	\$2,520	\$0
01-11-521000	Mike McGrogan Allowance	\$2,520	\$2,520	\$0
01-11-530000	Equipment Maintenance	\$1,050	\$1,050	\$0
01-11-531000	Public Accounting Service	\$47,250	\$47,250	\$0
01-11-537000	Computer Programming	\$52,500	\$52,500	\$0
01-11-538000	Consulting/Professional Fees	\$157,500	\$157,500	\$0
01-11-549300	Health Inspections	\$17,850	\$17,850	\$0
01-11-551000	Postage	\$2,625	\$2,625	\$0
01-11-552000	Telephone	\$26,250	\$26,250	\$0
01-11-554000	Printing, Publishing, Legal Notices	\$3,150	\$3,150	\$0
01-11-558000	Web Site Expenses	\$8,400	\$8,400	\$0
01-11-561000	Membership, Dues, Subscriptions	\$13,650	\$13,650	\$0
01-11-563000	Training	\$5,250	\$5,250	\$0
01-11-578000	Credit Card Fees	\$7,875	\$7,875	\$0
01-11-591000	Intergovernmental Risk Management Agency - Insuranc	\$208,132	\$208,132	\$0
01-11-592000	Deductible/Insurance	\$21,000	\$21,000	\$0
01-11-594000	Rental Of Equipment	\$7,350	\$7,350	\$0
01-11-651000	Office/Departmental Supplies	\$21,000	\$21,000	\$0
01-11-674000	Codifications	\$4,200	\$4,200	\$0
01-11-710000	Public Relations/Special Events	\$52,500	\$52,500	\$0
01-11-711000	Pace Senior Bus Service	\$26,250	\$26,250	\$0
01-11-713000	Business Economic Dev. Advisory Committee	\$10,500	\$10,500	\$0
01-11-714000	Facade Program	\$52,500	\$52,500	\$0
01-11-715000	Veteran's Commission	\$1,050	\$1,050	\$0
01-11-825000	Art Commission Expenses	\$10,500	\$10,500	\$0
01-11-910000	Reserve for Emergency	\$100,000	\$100,000	\$0
01-11-925000	Miscellaneous Expense	\$100,000	\$100,000	\$0
01-11-991400	Interfund Transfer - Incremental Sales Tax	\$70,000	\$70,000	\$0
01-11-993400	Interfund Transfer Capital Projects	\$286,338	\$286,338	\$0
01-11-995600	Interfund Transfer Lake Katherine	\$243,450	\$243,450	\$0
	Total General Government	\$4,043,189	\$1,965,064	\$2,078,125
Building Department				
01-15-421100	Building Commissioner Salary	\$114,450	\$114,450	\$0
01-15-421200	Full Time Inspector	\$73,500	\$73,500	\$0
01-15-421300	Secretarial Wages	\$45,150	\$45,150	\$0
01-15-421400	Part Time Inspectors	\$31,500	\$31,500	\$0
01-15-421700	Salaries - Part Time	\$29,400	\$29,400	\$0
01-15-530100	Vehicle Maintenance	\$525	\$525	\$0
01-15-549000	Professional Services	\$6,300	\$6,300	\$0
01-15-549400	Elevator Inspections	\$7,350	\$7,350	\$0
01-15-552000	Telephone	\$3,150	\$3,150	\$0
01-15-561000	Membership, Dues, Subscriptions	\$441	\$441	\$0
01-15-563000	Training	\$2,625	\$2,625	\$0
01-15-651000	Office/Department Supplies	\$4,200	\$4,200	\$0
01-15-658000	Operating Supplies	\$5,250	\$5,250	\$0
01-15-810000	Equipment Purchase & Maintenance	\$10,500	\$10,500	\$0
	Total Building Department	\$334,341	\$334,341	\$0

		Total Appropriation	Receipts From Sources Other Than Tax Levy	To Be Raised By Tax Levy
Legal Expenses				
01-16-539100	City Attorney Retainer	\$22,680	\$22,680	\$0
01-16-539200	Prosecutor Retainer	\$37,800	\$37,800	\$0
01-16-539300	Legal Expense	\$42,000	\$42,000	\$0
01-16-539400	Union Negotiations-Legal	\$10,500	\$10,500	\$0
Total Legal Expenses		\$112,980	\$112,980	\$0
Police Department				
01-21-421000	Full Time Officer Wages	\$2,621,953	\$1,021,953	\$1,600,000
01-21-421100	Administrative Salaries	\$462,940	\$462,940	\$0
01-21-421400	Part Time Officer Wages	\$56,027	\$56,027	\$0
01-21-421500	Clerical Staff Wages	\$239,993	\$239,993	\$0
01-21-421600	Non-Swam Wages	\$128,095	\$128,095	\$0
01-21-422000	Specialty Pay/OIC Stipend	\$35,700	\$35,700	\$0
01-21-423000	Overtime	\$168,000	\$168,000	\$0
01-21-423100	IDOT Traffic Enforcement Program	\$25,620	\$25,620	\$0
01-21-423200	Overtime - Drug	\$51,870	\$51,870	\$0
01-21-451100	Post Employment Health Benefit	\$88,877	\$88,877	\$0
01-21-530000	Equipment Maintenance	\$31,500	\$31,500	\$0
01-21-537000	Computer Hardware, Software & Maintenance	\$94,500	\$94,500	\$0
01-21-540000	Building Maintenance	\$63,000	\$63,000	\$0
01-21-540200	Janitorial Services	\$28,064	\$28,064	\$0
01-21-551000	Postage/Shipping	\$2,100	\$2,100	\$0
01-21-552000	Telephone	\$44,625	\$44,625	\$0
01-21-556000	Dispatching Services	\$372,923	\$372,923	\$0
01-21-561000	Membership, Dues, Subscriptions	\$2,100	\$2,100	\$0
01-21-563000	Training	\$31,500	\$31,500	\$0
01-21-564000	Tuition Reimbursement	\$12,180	\$12,180	\$0
01-21-571300	Utilities-Gas	\$8,400	\$8,400	\$0
01-21-580000	Uniform Allowance	\$33,600	\$33,600	\$0
01-21-651000	Office / Department Supplies	\$21,000	\$21,000	\$0
01-21-653000	Operational Services	\$19,950	\$19,950	\$0
01-21-653100	Crime Lab	\$22,050	\$22,050	\$0
01-21-660000	MSI Collection Expense	\$13,860	\$13,860	\$0
01-21-717000	Classic Car Event	\$8,873	\$8,873	\$0
01-21-718000	4th of July	\$16,905	\$16,905	\$0
01-21-810000	Purchase of Equipment	\$31,500	\$31,500	\$0
01-21-953000	Transfer to Police Pension Fund	\$0	\$0	\$0
Total Police Department		\$4,735,705	\$3,135,705	\$1,600,000
Police & Fire Commission				
01-25-421000	Secretarial Compensation	\$4,200	\$4,200	\$0
01-25-539000	Legal Expense-Attorney	\$1,050	\$1,050	\$0
01-25-554000	Legal Notices	\$525	\$525	\$0
01-25-561000	Membership, Dues, Subscriptions	\$525	\$525	\$0
01-25-568000	Employment & Promotion	\$2,625	\$2,625	\$0
Total Police & Fire Commission		\$8,925	\$8,925	\$0
Roads & Construction				
01-41-421000	Full Time Wages	\$299,250	\$299,250	\$0
01-41-421100	Director's Salary	\$66,959	\$66,959	\$0
01-41-421200	Secretarial Wages	\$21,000	\$21,000	\$0
01-41-421300	Seasonal Wages	\$21,000	\$21,000	\$0
01-41-421400	Snow Plowing Wages	\$31,500	\$31,500	\$0
01-41-423000	Overtime	\$8,400	\$8,400	\$0
01-41-423400	Snow Plowing Overtime	\$42,000	\$42,000	\$0
01-41-532000	Engineering / Professional Fees	\$21,000	\$21,000	\$0
01-41-541000	Street Maintenance/Repairs/Signs	\$63,000	\$63,000	\$0
01-41-541100	Drainage Maintenance	\$26,250	\$26,250	\$0
01-41-541200	Restoration	\$21,000	\$21,000	\$0
01-41-554000	Legal Notices	\$1,050	\$1,050	\$0
01-41-561000	Membership, Dues, Subscriptions	\$525	\$525	\$0
01-41-562000	Travel Expenses	\$105	\$105	\$0
01-41-563000	Training	\$1,050	\$1,050	\$0
01-41-571000	Utilities	\$36,750	\$36,750	\$0
01-41-580000	Uniform Allowance	\$2,835	\$2,835	\$0
01-41-594000	Rental Of Equipment	\$2,625	\$2,625	\$0
01-41-651000	Office/Department Supplies	\$8,400	\$8,400	\$0
01-41-712000	Safety	\$2,100	\$2,100	\$0
01-41-810000	Purchase of Equipment	\$15,750	\$15,750	\$0
01-41-812000	Sidewalks	\$10,500	\$10,500	\$0
Total Roads & Construction		\$703,049	\$703,049	\$0

		Total Appropriation	Receipts From Sources Other Than Tax Levy	To Be Raised By Tax Levy
Municipal Grounds & Property				
01-44-421000	Full Time Wages	\$341,250	\$341,250	\$0
01-44-421200	Custodial Wages	\$59,115	\$59,115	\$0
01-44-421300	Seasonal Wages	\$26,250	\$26,250	\$0
01-44-423000	Overtime	\$12,600	\$12,600	\$0
01-44-532000	Engineering Fees	\$21,000	\$21,000	\$0
01-44-540000	City Hall Maintenance	\$42,000	\$42,000	\$0
01-44-540600	Lake Katherine Maintenance	\$26,250	\$26,250	\$0
01-44-543100	Bike Path	\$2,100	\$2,100	\$0
01-44-543200	Purchase/Plant Trees	\$12,600	\$12,600	\$0
01-44-543400	Ballfield Light Maintenance	\$1,575	\$1,575	\$0
01-44-543500	Removal / Trim Trees	\$57,750	\$57,750	\$0
01-44-543600	Chip Disposal	\$2,625	\$2,625	\$0
01-44-544000	Heating & Cooling System Maintenance	\$15,750	\$15,750	\$0
01-44-544400	Public Works Garage Maintenance	\$21,000	\$21,000	\$0
01-44-544500	Parks & Rec Building Maintenance	\$26,250	\$26,250	\$0
01-44-545000	Warning Sirens	\$5,250	\$5,250	\$0
01-44-546000	Harlem Berms Maintenance	\$26,250	\$26,250	\$0
01-44-546100	Harlem Avenue Maintenance	\$31,500	\$31,500	\$0
01-44-554000	Legal Notices	\$525	\$525	\$0
01-44-561000	Membership, Dues, Subscriptions	\$315	\$315	\$0
01-44-562000	Travel Expenses	\$105	\$105	\$0
01-44-563000	Training	\$3,150	\$3,150	\$0
01-44-580000	Uniform Allowance	\$3,150	\$3,150	\$0
01-44-594000	Equipment Rental	\$1,050	\$1,050	\$0
01-44-651000	Office / Department Supplies	\$10,500	\$10,500	\$0
01-44-662000	Custodian Supplies	\$6,300	\$6,300	\$0
01-44-663000	Landscape Supplies	\$15,750	\$15,750	\$0
01-44-717000	Classic Car Event	\$4,200	\$4,200	\$0
01-44-718000	4th of July	\$17,850	\$17,850	\$0
01-44-810000	Purchase of Equipment	\$10,500	\$10,500	\$0
	Total Municipal Grounds & Property	\$804,510	\$804,510	\$0
Motor Vehicle Maintenance				
01-45-421000	Employee Full-Time Wages	\$171,150	\$171,150	\$0
01-45-423000	Employee Overtime Wages	\$7,350	\$7,350	\$0
01-45-529100	Police Equipment Maintenance	\$2,625	\$2,625	\$0
01-45-529300	Buildings & Grounds Equipment Maintenance	\$13,650	\$13,650	\$0
01-45-529400	Roads Equipment Maintenance	\$10,500	\$10,500	\$0
01-45-529600	Lake Kathenne Equipment Maintenance	\$3,150	\$3,150	\$0
01-45-529800	Water & Sewer Equipment Maintenance	\$16,800	\$16,800	\$0
01-45-529900	MVM Equipment Maintenance	\$2,625	\$2,625	\$0
01-45-534000	Snow Plow Equipment Maintenance	\$9,450	\$9,450	\$0
01-45-535100	Police Vehicle Maintenance	\$21,000	\$21,000	\$0
01-45-535200	Building Department Vehicle Maintenance	\$1,575	\$1,575	\$0
01-45-535300	Buildings & Grounds Vehicle Maintenance	\$5,250	\$5,250	\$0
01-45-535400	Roads Vehicle Maintenance	\$15,750	\$15,750	\$0
01-45-535500	Recreation Vehicle Maintenance	\$3,150	\$3,150	\$0
01-45-535600	Lake Kathenne Vehicle Maintenance	\$2,100	\$2,100	\$0
01-45-535800	Water & Sewer Vehicle Maintenance	\$26,250	\$26,250	\$0
01-45-535900	MVM Vehicle Maintenance	\$1,575	\$1,575	\$0
01-45-537000	Computer Hardware, Software, & Maintenance	\$5,250	\$5,250	\$0
01-45-561000	Membership, Dues, Subscriptions	\$210	\$210	\$0
01-45-563000	Training	\$4,200	\$4,200	\$0
01-45-580000	Uniform Allowance	\$7,140	\$7,140	\$0
01-45-594000	Equipment Rental	\$3,150	\$3,150	\$0
01-45-651000	Office / Department Supplies	\$8,400	\$8,400	\$0
01-45-655000	Gasoline & Oil	\$168,000	\$168,000	\$0
01-45-810000	Purchase Of Equipment	\$42,000	\$42,000	\$0
	Total Motor Vehicle Maintenance	\$652,300	\$652,300	\$0

		Total Appropriation	Receipts From Sources Other Than Tax Levy	To Be Raised By Tax Levy
Recreation Department				
01-51-421100	Park & Recreation Director Salary	\$111,024	\$0	\$111,024
01-51-421200	Assistant Parks & Recreation Director Salary	\$64,890	\$0	\$64,890
01-51-421300	Office Manager Salary	\$45,423	\$0	\$45,423
01-51-421400	Youth Supervisor's Salary	\$42,000	\$0	\$42,000
01-51-421500	Front Desk Wages	\$91,350	\$0	\$91,350
01-51-421600	Building Attendant Salary	\$25,200	\$0	\$25,200
01-51-421700	Recreation Program Supervisor Salary	\$47,775	\$0	\$47,775
01-51-421800	Full Time Custodial Wages	\$59,333	\$0	\$59,333
01-51-421900	Recreation Asst / Intern Wages	\$47,250	\$0	\$47,250
01-51-422100	Adult Program Staff Wages	\$7,350	\$0	\$7,350
01-51-422200	Camp Staff Wages	\$162,750	\$0	\$162,750
01-51-422300	Early Childhood Staff Wages	\$7,350	\$0	\$7,350
01-51-422400	Group Fitness Staff Wages	\$17,325	\$0	\$17,325
01-51-422500	Preschool Staff Wages	\$42,000	\$0	\$42,000
01-51-422600	Special Event Staff Wages	\$3,675	\$0	\$3,675
01-51-422700	Teen Program Staff Wages	\$525	\$0	\$525
01-51-422800	Youth Program Staff Wages	\$73,500	\$0	\$73,500
01-51-422900	Youth Athletic Staff Wages	\$10,500	\$0	\$10,500
01-51-423000	Birthday Party Staff Wages	\$3,150	\$0	\$3,150
01-51-423100	Fitness Center Attendant Wages	\$66,150	\$53,520	\$12,630
01-51-423200	Facilities Manager Wages	\$51,765	\$51,765	\$0
01-51-423300	Part Time Custodian Wages	\$63,000	\$63,000	\$0
01-51-423400	Full Time Facility Tech Wages	\$70,151	\$70,151	\$0
01-51-423500	Personal Trainer Wages	\$13,650	\$13,650	\$0
01-51-423700	Open Gym Staff Wages	\$10,500	\$10,500	\$0
01-51-537000	Computer Hardware, Software, & Maintenance	\$36,750	\$36,750	\$0
01-51-540000	Recreation Building Expense	\$21,000	\$21,000	\$0
01-51-540100	Contractual Services - Building	\$22,050	\$22,050	\$0
01-51-540200	Contractual Services - Fitness	\$3,150	\$3,150	\$0
01-51-549000	Professional Services	\$15,750	\$15,750	\$0
01-51-551000	Postage	\$8,300	\$8,300	\$0
01-51-552000	Telephone	\$26,250	\$26,250	\$0
01-51-557000	Publicity & Advertising	\$15,750	\$15,750	\$0
01-51-559000	Software Licensing	\$0	\$0	\$0
01-51-561000	Membership, Dues and Subscription	\$5,775	\$5,775	\$0
01-51-563000	Training	\$12,600	\$12,600	\$0
01-51-567000	Employee Background Checks	\$3,675	\$3,675	\$0
01-51-571000	Utilities-Gas	\$12,600	\$12,600	\$0
01-51-578000	Credit Card Fees	\$18,900	\$18,900	\$0
01-51-594000	Contractual Services	\$21,000	\$21,000	\$0
01-51-594100	Fitness Equipment Lease	\$31,500	\$31,500	\$0
01-51-651000	Office / Department Supplies	\$8,400	\$8,400	\$0
01-51-662000	Custodial Supplies	\$12,600	\$12,600	\$0
01-51-681100	Adult Program Supplies	\$5,250	\$5,250	\$0
01-51-681200	Camp Supplies	\$33,600	\$33,600	\$0
01-51-681300	Early Childhood Program Supplies	\$4,725	\$4,725	\$0
01-51-681400	Fitness Program Supplies	\$1,575	\$1,575	\$0
01-51-681500	Preschool Supplies	\$6,300	\$6,300	\$0
01-51-681600	Special Event Supplies	\$26,250	\$26,250	\$0
01-51-681700	Teen Program Supplies	\$525	\$525	\$0
01-51-681800	Youth Program Supplies	\$31,500	\$31,500	\$0
01-51-681900	Youth Athletic Supplies	\$50,400	\$50,400	\$0
01-51-682000	Birthday Party Supplies	\$1,575	\$1,575	\$0
01-51-683000	Vending Supplies	\$10,500	\$10,500	\$0
01-51-685000	Farmers Market Expenses	\$6,300	\$6,300	\$0
01-51-701000	Senior Citizens Programs	\$5,250	\$5,250	\$0
01-51-718000	4th of July	\$47,250	\$47,250	\$0
01-51-719000	Holiday in the Heights	\$26,250	\$26,250	\$0
01-51-811000	Vehicle	\$31,500	\$31,500	\$0
01-51-812000	Fitness Center Equipment Purchase	\$3,150	\$3,150	\$0
01-51-826000	Park Development Program	\$21,000	\$21,000	\$0
	Total Recreation Department	\$1,724,636	\$849,536	\$875,000
Lake Katherine - Operational Expenses				
01-56-421000	LK Operations Manager Salary	\$90,405	\$90,405	\$0
01-56-421100	Clubhouse Building Supervisor	\$22,050	\$22,050	\$0
01-56-421200	LK Business Coordinator Salary	\$58,800	\$58,800	\$0
01-56-421300	LK Program Coordinator Salary	\$46,673	\$46,673	\$0
01-56-421500	Part Time Seasonal Wages	\$84,000	\$84,000	\$0
01-56-421600	Naturalist Salary	\$52,784	\$52,784	\$0
01-56-421700	Custodial Wages	\$14,700	\$14,700	\$0
01-56-829000	Other Maintenance	\$10,500	\$10,500	\$0
01-56-830000	Maintenance Contracts	\$22,890	\$22,890	\$0
01-56-837000	Computer Hardware, Software & Maintenance	\$10,500	\$10,500	\$0
01-56-840000	Building & Grounds Maintenance	\$12,075	\$12,075	\$0
01-56-841000	Postage	\$1,575	\$1,575	\$0
01-56-852000	Telephone	\$12,422	\$12,422	\$0
01-56-871000	Utilities	\$27,300	\$27,300	\$0
01-56-871300	Utilities - Cable	\$1,575	\$1,575	\$0
01-56-891000	Liquor Insurance Policy	\$5,250	\$5,250	\$0

		Total Appropriation	Receipts From Sources Other Than Tax Levy	To Be Raised By Tax Levy
01-56-651000	Office / Department Supplies	\$3,675	\$3,675	\$0
Total Lake Katherine - Operational Expenses:		\$477,174	\$477,174	\$0
Swimming Pool				
01-58-421000	Aquatic Coordinator Salary	\$13,125	\$13,125	\$0
01-58-421100	Assistant Manager's Salary	\$21,000	\$21,000	\$0
01-58-421200	Cashiers / Attendants / Concession Wages	\$40,950	\$40,950	\$0
01-58-421400	Life Guards / Crew Leader Wages	\$84,000	\$84,000	\$0
01-58-421500	Swim Instructor Wages	\$13,650	\$13,650	\$0
01-58-421600	Maintenance Staff Wages	\$2,625	\$2,625	\$0
01-58-461000	Social Security Contribution	\$11,132	\$11,132	\$0
01-58-462000	IMRF Contribution	\$2,100	\$2,100	\$0
01-58-463000	Medicare	\$2,625	\$2,625	\$0
01-58-543000	Pool Property Maintenance	\$5,250	\$5,250	\$0
01-58-552000	Telephone	\$525	\$525	\$0
01-58-557000	Publicity & Advertising	\$3,150	\$3,150	\$0
01-58-571000	Utilities - Gas	\$6,825	\$6,825	\$0
01-58-571100	Utilities - Electric	\$15,750	\$15,750	\$0
01-58-580000	Uniform Allowance	\$1,575	\$1,575	\$0
01-58-651000	Office / Department Supplies	\$525	\$525	\$0
01-58-664000	Sundries	\$525	\$525	\$0
01-58-665000	Sanitation Supplies	\$1,575	\$1,575	\$0
01-58-666000	Chemical Supplies	\$15,750	\$15,750	\$0
01-58-669000	Concession Supplies	\$21,000	\$21,000	\$0
01-58-712000	Aquatic Safety	\$5,250	\$5,250	\$0
01-58-810000	Purchase of Equipment	\$2,625	\$2,625	\$0
01-58-861000	Capital Improvements	\$15,750	\$15,750	\$0
Total Swimming Pool		\$287,282	\$287,282	\$0
TOTAL GENERAL FUND		\$13,783,991	\$9,230,866	\$4,553,125
Beautification Fund Expenses				
02-01-700000	Marketing	\$2,100	\$2,100	\$0
02-01-700400	Equipment Rental	\$2,100	\$2,100	\$0
02-01-700600	Shirt Expense	\$3,150	\$3,150	\$0
02-01-700800	Miscellaneous Expenses	\$1,470	\$1,470	\$0
02-01-700900	Prize Money	\$5,250	\$5,250	\$0
02-01-990200	Transfer to Keep Palms Heights Beautiful	\$0	\$0	\$0
02-01-990300	Charitable Contributions	\$5,250	\$5,250	\$0
02-02-700000	Plants, Soil & Supplies	\$6,825	\$6,825	\$0
02-02-700300	Signage	\$210	\$210	\$0
02-02-700400	Miscellaneous Expenses	\$0	\$0	\$0
02-02-700500	Planting Day Expenses	\$105	\$105	\$0
02-03-700000	Recognition Night	\$525	\$525	\$0
02-03-700100	Miscellaneous Expenses	\$1,050	\$1,050	\$0
02-03-700200	Subdivision Entrance Program	\$525	\$525	\$0
02-03-990300	Charitable Contributions	\$26,250	\$26,250	\$0
Total Beautification Fund Expenses		\$64,810	\$64,810	\$0

	Total Appropriation	Receipts From Sources Other Than Tax Levy	To Be Raised By Tax Levy
Channel 4 PEG Fund Expenses			
03-00-652000 Channel 4 Supplies & Equipment	\$26,250	\$26,250	\$0
Total Channel 4 PEG Fund Expenses	\$26,250	\$26,250	\$0
Gateway TIF General Project Expenses			
11-00-421000 City Staff Professional Services	\$26,250	\$26,250	\$0
11-00-539000 Legal Services	\$42,000	\$42,000	\$0
11-00-549000 Professional Services	\$36,750	\$36,750	\$0
11-00-551000 Postage	\$3,150	\$3,150	\$0
11-00-554000 Printing, Publishing, Legal Notices	\$1,050	\$1,050	\$0
Total Gateway TIF General Project Expenses	\$109,200	\$109,200	\$0
127th & Harlem TIF			
13-00-421000 City Staff Professional Services	\$15,750	\$15,750	\$0
13-00-539000 Legal Services	\$36,750	\$36,750	\$0
13-00-549000 Professional Services	\$26,250	\$26,250	\$0
13-00-551000 Printing, Publishing, Legal Notices	\$420	\$420	\$0
13-00-810000 Jewel Note Payment	\$409,500	\$409,500	\$0
Total 127th & Harlem TIF Expenses	\$488,670	\$488,670	\$0
Business District Fund			
14-01-421000 City Staff Professional Services	\$10,500	\$10,500	\$0
14-01-539000 Legal Services-Business District	\$10,500	\$10,500	\$0
14-01-549000 Professional Services-Business District	\$10,500	\$10,500	\$0
14-01-810000 Jewel Note Payment-Business District	\$105,000	\$105,000	\$0
14-02-421000 City Staff Professional Services	\$2,100	\$2,100	\$0
14-02-539000 Legal Services-Incremental Sales Tax	\$5,250	\$5,250	\$0
14-02-549000 Professional Services-Incremental Sales Tax	\$525	\$525	\$0
14-02-810000 Jewel Note Payment-Incremental Sales Tax	\$68,250	\$68,250	\$0
Total Business District Fund Expenses	\$212,625	\$212,625	\$0
Motor Fuel Tax			
15-00-617000 Salt Deliveries	\$63,000	\$63,000	\$0
15-00-860000 Capital Outlay	\$529,725	\$529,725	\$0
15-00-861000 Rebuild IL Bond Fund Expenses	\$36,750	\$36,750	\$0
Total Motor Fuel Fund	\$629,475	\$629,475	\$0
Illinois Municipal Retirement Fund & Social Security			
16-00-461000 Social Security Contribution-City	\$325,000	\$0	\$325,000
16-00-462000 IMRF Retirement Contribution-City	\$475,000	\$0	\$475,000
16-00-463000 Medicare Contribution-City	\$100,000	\$0	\$100,000
Total Illinois Municipal Retirement Fund & Social Security	\$900,000	\$0	\$900,000
Special Recreation Fund			
25-00-549000 Professional Services	\$0	\$0	\$0
25-00-800000 Inclusion Cost	\$5,250	\$5,250	\$0
25-00-803000 Park / Playground Accessibility	\$4,200	\$4,200	\$0
25-00-804000 Accessibility Projects	\$262,500	\$72,500	\$190,000
25-00-992000 SWSRA Payments	\$99,750	\$99,750	\$0
Total Special Recreation Fund	\$371,700	\$181,700	\$190,000
DUI Fund			
28-73-569000 DUI Enforcement/Education	\$1,050	\$1,050	\$0
28-73-962000 Other Law Enforcement Expenses	\$9,450	\$9,450	\$0
Total DUI Fund	\$10,500	\$10,500	\$0
Drug Asset Forfeiture - Justice			
29-71-585000 Law Enforcement Equipment	\$10,500	\$10,500	\$0
Total Drug Asset Forfeiture - Justice	\$10,500	\$10,500	\$0
Drug Asset Forfeiture - Treasury			
29-72-421000 Salary - Federal Task Force Replacement	\$75,285	\$75,285	\$0
29-72-585000 Law Enforcement Equipment	\$10,500	\$10,500	\$0
Total Drug Asset Forfeiture - Treasury	\$85,785	\$85,785	\$0
Drug Asset Forfeiture - State			
29-73-585600 Drug Related Enforcement & Education	\$3,675	\$3,675	\$0
Total Drug Asset Forfeiture - State	\$3,675	\$3,675	\$0
Vehicle License Fund			
32-00-532000 Engineering Fees	\$63,000	\$63,000	\$0
32-00-598000 Vehicle License Collection Costs	\$15,750	\$15,750	\$0
32-00-860000 Capital Outlay - Roads	\$100,275	\$100,275	\$0
Total Vehicle License Fund	\$179,025	\$179,025	\$0

		Total Appropriation	Receipts From Sources Other Than Tax Levy	To Be Raised By Tax Levy
Capital Projects				
34-00-532000	Engineering Fees	\$325,500	\$325,500	\$0
34-00-860000	Capital Outlay Roads	\$47,250	\$47,250	\$0
34-00-867000	City Hall Improvements	\$262,500	\$262,500	\$0
34-00-868000	Recreation Improvements / Land Acquisition	\$630,000	\$630,000	\$0
34-00-868100	Pool Improvements	\$52,500	\$52,500	\$0
34-00-869000	Sidewalks	\$89,250	\$89,250	\$0
34-00-869300	Bike Path	\$10,500	\$10,500	\$0
34-00-870000	Municipal Parking Lot	\$551,250	\$551,250	\$0
34-00-871000	Lake Katherine Capital Improvements	\$52,500	\$52,500	\$0
34-00-874000	Parking Lot	\$10,500	\$10,500	\$0
34-00-874100	Landscaping & Signage	\$0	\$0	\$0
34-00-875000	Capital Equipment / Vehicles	\$36,750	\$36,750	\$0
34-00-876000	Ridgeland Ave Improvements	\$168,000	\$168,000	\$0
34-00-877000	Capital Projects - Technology	\$63,000	\$63,000	\$0
	Total Capital Projects Fun	\$2,299,600	\$2,299,600	\$0
Water and Sewer Capital Improvements Fund				
50-00-532000	Engineering Fees	\$409,500	\$409,500	\$0
50-00-810000	Water & Sewer Equipment	\$126,000	\$126,000	\$0
50-00-862000	Water Capital Improvements	\$3,095,400	\$3,095,400	\$0
50-00-864000	Sewer Capital Improvements	\$1,050,000	\$1,050,000	\$0
	Total Water and Sewer Capital Improvements Fund	\$4,680,900	\$4,680,900	\$0
Water and Sewer Fund				
51-00-421000	Full Time Wages	\$619,500	\$619,500	\$0
51-00-421100	Director's Salary	\$66,959	\$66,959	\$0
51-00-421200	Secretarial Wages	\$36,750	\$36,750	\$0
51-00-422000	Part Time Wages	\$18,900	\$18,900	\$0
51-00-423000	Overtime	\$84,000	\$84,000	\$0
51-00-451000	Medical Insurance	\$332,850	\$332,850	\$0
51-00-461000	Social Security Contribution	\$52,500	\$52,500	\$0
51-00-462000	IMRF Contribution	\$78,750	\$78,750	\$0
51-00-463000	Medicare	\$12,600	\$12,600	\$0
51-00-529000	Equipment Maintenance	\$10,500	\$10,500	\$0
51-00-530000	Equipment Maintenance Reimbursement to General F	\$16,800	\$16,800	\$0
51-00-532000	Engineering Fees	\$68,250	\$68,250	\$0
51-00-535000	Vehicle Maintenance Reimbursement to General Fund	\$26,250	\$26,250	\$0
51-00-537000	Computer Hardware, Software, Maintenance	\$26,250	\$26,250	\$0
51-00-539000	Legal Services	\$2,100	\$2,100	\$0
51-00-540000	Building Maintenance Reimbursement to General Fund	\$168,000	\$168,000	\$0
51-00-551000	Postage	\$21,000	\$21,000	\$0
51-00-552000	Telephone	\$23,100	\$23,100	\$0
51-00-561000	Membership, Dues, Subscriptions	\$1,575	\$1,575	\$0
51-00-562000	Travel Expenses	\$263	\$263	\$0
51-00-563000	Training	\$5,250	\$5,250	\$0

		Total Appropriation	Receipts From Sources Other Than Tax Levy	To Be Raised By Tax Levy
51-00-571000	Utilities	\$92,400	\$92,400	\$0
51-00-575000	Purchase Of Water	\$3,570,000	\$3,570,000	\$0
51-00-578000	Credit Card Fees	\$18,900	\$18,900	\$0
51-00-580000	Uniform Allowance	\$5,250	\$5,250	\$0
51-00-591000	IRMA Reimbursement to General Fund	\$107,100	\$107,100	\$0
51-00-594000	Equipment Rental	\$12,600	\$12,600	\$0
51-00-611000	Hydraulic Network	\$33,600	\$33,600	\$0
51-00-611100	Water System Maintenance	\$157,500	\$157,500	\$0
51-00-611200	Sewer System Maintenance	\$78,750	\$78,750	\$0
51-00-611300	Water System Maintenance Restoration	\$52,500	\$52,500	\$0
51-00-611400	Water Control System Maintenance	\$31,500	\$31,500	\$0
51-00-611500	Sewer Control System Maintenance	\$31,500	\$31,500	\$0
51-00-615000	Maintenance Supplies	\$9,450	\$9,450	\$0
51-00-651000	Office / Department Supplies	\$26,250	\$26,250	\$0
51-00-655000	Gas & Oil	\$67,200	\$67,200	\$0
51-00-810000	Purchase of Equipment	\$31,500	\$31,500	\$0
51-00-813000	Purchase Of Meters	\$63,000	\$63,000	\$0
51-00-910000	Emergency / Contingency	\$300,000	\$300,000	\$0
51-00-999000	Administrative Expense Reimbursement to General Fund	\$427,035	\$427,035	\$0
51-00-999200	Clerical Support	\$187,950	\$187,950	\$0
51-00-999500	Transfer to Water & Sewer Capital Fund	\$802,280	\$802,280	\$0
Total Water and Sewer Fund		\$7,778,412	\$7,778,412	\$0
Metra Station Operations Fund				
52-21-421000	Patrol Salaries	\$0	\$0	\$0
52-44-421000	PW Bigs & Grounds Salaries	\$6,300	\$6,300	\$0
52-44-667000	Supplies and Equipment	\$4,200	\$4,200	\$0
52-44-860000	Capital Improvements Metra	\$0	\$0	\$0
Total Metra Station Operations Fund		\$10,500	\$10,500	\$0
Police Pension				
	Police Pension	\$2,341,266	\$0	\$2,341,266
Total Police Pension		\$2,341,266	\$0	\$2,341,266
Debt Service				
	Bonds & Interest	\$461,938	\$0	\$461,938
Total Police Pension		\$461,938	\$0	\$461,938
GRAND TOTAL MUNICIPALITY		\$34,438,722	\$25,992,393	\$8,446,329
Library				
	Personnel	\$1,096,938	\$210,080	\$886,856
	Employee Benefits	\$140,864	\$15,641	\$125,223
	Staff/Board Development	\$11,990	\$1,923	\$10,067
	Contractual Services	\$181,884	\$15,472	\$166,412
	Maintenance	\$51,158	\$9,414	\$41,744
	Insurance	\$28,560	\$9,616	\$18,944
	Utilities	\$17,084	\$3,901	\$13,183
	Supplies	\$26,774	\$2,193	\$24,581
	Capital Services	\$303,750	\$109,122	\$194,628
	Media	\$193,842	\$25,278	\$168,564
	Special Reserve Projects	\$1,448,675	\$1,403,890	\$44,785
	Contingency	\$102,480	\$102,480	\$0
	Illinois Municipal Retirement Fund	\$96,266	\$28,073	\$68,193
	Social Security Contribution	\$83,456	\$13,114	\$70,342
	Audit	\$7,304	\$474	\$6,830
	Public Liability Insurance	\$2,674	\$456	\$2,218
	Unemployment Compensation	\$3,500	\$3,500	\$0
	Workers' Compensation	\$2,674	\$633	\$2,041
	Debt Service	\$0	\$0	\$0
Total Library		\$3,799,871	\$1,955,260	\$1,844,611
TOTAL AMOUNT TO BE RAISED BY TAXATION		\$38,238,693	\$27,947,653	\$10,290,940

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.

LINE	EXPENSES AND SOURCE OF FUNDS					2023	2024	2025	2026	2027
	GENERAL FUND CIP									
	CIP Roadways									
1	123rd Street Rehabilitation (Re-Imbursement to IDOT)	100,000								
2	MFT Roadway Improvements	600,000	600,000	600,000	600,000				600,000	600,000
3	Audible Crosswalks on 123rd Street and Harlem	45,000								
4	Bike Path	35,000	15,000	15,000	15,000				15,000	15,000
5	Sidewalk Program	20,000	25,000	25,000	25,000				25,000	25,000
6	123rd Street Culvert Construction	368,000								
7	Southwest Highway Retaining Wall	400,000								
8	76th Ave (131st - 135th) Reconstruction	72,000								
	CIP Municipal Buildings and Properties									
9	Lake Katherine (2023 Back Drive)	75,000	50,000	20,000	25,000					25,000
10	City Hall Remodel	300,000	500,000							
11	City Hall Parking Lot	110,000								
12	Capital Equipment / Vehicles	45,000	45,000	45,000	45,000				45,000	45,000
13	Lake Katherine Parking Lot		260,000							
14	Technology (Phone System Citywide)	65,000								
15	Landscaping & Signage	45,000								
	CIP Engineering									
16	Lake Katherine Parking Lot Engineering	60,000	95,000							
17	MFT Engineering	60,000								
18	123rd Culvert Engineering	60,000								
19	Southwest Highway Wall and Sidewalk Engineering	50,000								
20	123rd Street Rehabilitation	23,000								
21	76th Ave (131st - 135th) Engineering	15,000								
22	MISC Engineering		100,000	100,000	100,000				100,000	100,000
	CIP Police Department									
23	Body Cameras / Cloud Storage	15,000	75,000	30,000	30,000				30,000	30,000
24	Squad Car Camera Replacement / Cloud Storage	15,000	15,000	10,000	10,000				10,000	10,000
25	Squad Cars	165,000	170,000	175,000	180,000				185,000	185,000
26	Flock Safety TPR Traffic Cameras		30,000	30,000	32,000				32,000	32,000
	CIP Recreation Department									
27	Orchard Park Project (OSLAD)	575,000								
28	Pool Phase I Renovation (Possible OSLAD)	150,000	1,250,000	200,000						
29	Pool Phase II Renovation (Possible OSLAD)			150,000	675,000				700,000	
30	Park and Playground Furniture		100,000							
31	Passarelli Park Project (Possible OSLAD)			475,000	500,000				950,000	
32	Crawford Park Project (Possible OSLAD)				75,000				50,000	
33	Orchard Park "Barn" (PARC Grant)									
34	Vehicles		40,000	80,000					40,000	40,000

LINE	EXPENSES AND SOURCE OF FUNDS						2023	2024	2025	2026	2027
	CIP Lake Katherine										
35	ADA doors	20,000									
36	Concrete entrance to Lake Katherine kiosk	5,000									
37	Window and guttering fix upstairs Clubhouse	2,000									
38	Waterfall Intake, deck strip and redeck, railings		30,000								
39	Railings upstairs Clubhouse			15,000							
40	Redo front ramp way and decking to Nature Center								20,000		
41	McCloud Algae Control	8,000	8,000						10,000	10,000	
	CIP Building Department										
42	License & Permitting Software		93,900								
43	Office Furniture		15,000								
44	Computer Equipment		11,000								
45	Vehicle			30,000							
	Total General Fund CIP:	3,503,000	3,527,900	2,010,000	2,342,000	2,817,000					
	TOTAL EXPENSES	9,104,000	8,214,900	5,991,000	5,519,000	8,010,000					
	REVENUES RECEIVED										
	Water & Sewer Capital Projects Fund Reserves	4,501,000.00	2,987,000.00	700,000.00	600,000.00	500,000.00					
	FEPA 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	1,283,840.00	2,276,900.00	1,022,008.00							
	Transfer from General Fund for Capital (Budgeted)	400,060.00	200,000.00	200,000.00	200,000.00	200,000.00					
	Special Recreation Fund	50,000.00	225,000.00	50,000.00	250,000.00	200,000.00					
	ES&S Grant	282,100.00									
	IDOT Engineering Reimbursement	92,000.00	76,000.00								
	Police Department General Fund Budget	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00					
	Drug Asset Fund Reserves	165,000.00	120,000.00								
	MFT Funds	500,000.00	500,000.00	500,000.00	500,000.00	500,000.00					
	Rebuild II Bond Funds (MFT)	540,000.00									
	Vehicle License Funds	160,000.00	100,000.00	100,000.00	100,000.00	100,000.00					
	Business Loans										
	TOTAL REVENUE	9,104,000.00	8,214,900.00	4,702,008.00	2,980,000.00	4,830,000.00					
	NET LOSS OR GAIN:	0.00	0.00	-1,288,992.00	-2,539,000.00	-3,180,000.00					

Report Prepared by (Name and Title): Janice Colvin, Director of Accounting Date: 12/15/2022

CITY OF PALOS HEIGHTS, ILLINOIS
STATEMENT OF CHANGE IN FIDUCIARY NET POSITION
FIDUCIARY FUND - PENSION TRUST FUND
YEAR ENDED DECEMBER 31, 2021
WITH COMPARATIVE AMOUNTS FOR THE YEAR ENDED DECEMBER 31, 2020

	2021	2020
Additions:		
Contributions:		
Employees	\$ 297,453	\$ 304,570
Employer	2,297,394	2,071,195
Total contributions	2,594,847	2,375,765
Investment income	3,528,715	3,867,110
Less investment expense	(70,957)	(58,403)
Net investment income	3,457,758	3,808,707
Total additions	6,052,605	6,184,472
Deductions:		
Benefit payments	2,044,962	1,859,064
Refunds of contributions	85,239	-
Administrative expenses	55,472	49,118
Total deductions	2,185,673	1,908,182
Charge in net position	3,866,932	4,276,290
Net position at beginning of year	28,793,084	24,516,794
Net position at end of year	\$ 32,660,016	\$ 28,793,084

Fiscal Year 2019 Recommended Levy	\$2,070,000	Actual	\$2,132,100
Fiscal Year 2020 Recommended Levy	\$2,072,267	Actual	\$2,134,435
Fiscal Year 2021 Recommended Levy	\$2,296,846	Actual	\$2,365,751
Fiscal Year 2022 Recommended Levy	\$2,393,867	Actual	\$2,465,683
Fiscal Year 2023 Recommended Levy	\$2,341,266		

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