

CITY OF PALOS HEIGHTS 2022 ANNUAL BUDGET

**Prepared By:
City Administrator and Staff**

Approved March 15, 2022

CITY OF PALOS HEIGHTS



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

ELECTED OFFICIALS

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

ALDERMEN

WARD 1	Jeffrey Key Donald Bylut
WARD 2	Jack Clifford Robert Basso
WARD 3	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	Gina Marcotte
City Collector/Office Manager	Kathleen Jirik
Building Commissioner	Frank Giordano
Police Chief	Larry Yott
Public Works Director	Adam Jasinski
Recreation Director	Matthew Fairbanks
Lake Katherine Director	Gareth Blakesley

TABLE OF CONTENTS

General Fund – Proforma, Revenue Detail, Expenses

General Government – Expenses

Building Department – Expenses

Legal – Expenses

Police Department – Expenses

Fire & Police Commission – Expenses

Roads & Construction – Expenses

Municipal Grounds & Property – Expenses

Motor Vehicle Maintenance – Expenses

Recreation Department – Revenue/Expenses

Lake Katherine Clubhouse – Revenue/Expenses

Lake Katherine Nature Center – Revenue/Expenses

Swimming Pool – Revenue/Expenses

Beautification Fund

Channel 4 PEG Fee

Gateway Redevelopment TIF Fund

127th & Harlem TIF

Business District Fund

Motor Fuel Tax Fund

IMRF Fund and F.I.C.A.

Special Recreation Accessibility Fund

DUI Enforcement Fund

Drug Asset Forfeiture Fund

Vehicle License Fund

Capital Projects

Recreation GO Bond Fund

Water & Sewer Capital Projects

Water & Sewer Fund

Metra Station Operations Fund

Library Budget

**Appendixes: 2021 Tax Levy, 2022 Appropriation Ordinance, Fund Balance Policy,
Capital Improvement Plan, and Police Pension Trust Fund**

City of Palos Heights
General Fund
Fiscal Years 2021 and 2022

2/16/2022

	2021 Budget	2021 Projected	2022 Proposed
Beginning Fund Balance	\$3,592,988	\$3,592,988	\$3,974,423
Revenues:			
General	\$10,078,455	\$10,662,391	\$10,695,533
Recreation	1,308,300	1,478,877	1,608,310
Lake Katherine	425,219	424,219	454,450
Swimming Pool	135,250	233,946	308,400
Total Revenues	\$11,947,224	\$12,799,433	\$13,066,693
Expenditures:			
Administration	\$3,324,597	\$3,227,002	\$3,789,741
Building	253,100	235,000	318,420
Legal	77,000	100,800	107,600
Police	4,522,210	4,362,070	4,510,195
Police and Fire Commission	8,500	4,700	8,500
Roads and Construction	602,424	637,605	669,570
Municipal Buildings	736,900	632,600	766,200
Motor Vehicle Maintenance	496,000	436,375	526,000
Recreation	1,300,674	1,378,276	1,642,415
Lake Katherine	425,219	415,460	454,450
Swimming Pool	200,600	230,000	273,602
Total Expenditures	\$11,947,224	\$11,659,888	\$13,066,693
Revenues over (under) Expenditures	\$0	\$1,139,545	\$0
Transfer to Capital Projects Fund according to the Fund Balance Policy*		(\$758,110)	
Ending Fund Balance	\$3,592,988	\$3,974,423	\$3,974,423
Fund Balance as a % of Expenditures (excluding transfers)		37.89%	34.08%

CITY OF PALOS HEIGHTS

Budget Worksheet - Department
Periods 01/22-12/22

FUND 1 - General Fund

		2019-19	2020-20	2021-21	2021-21	2022-22
		Prior Year 2	Prior Year	Current Yr	Current Yr	Future Year
		Actual	Actual	Budget	Actual	Budget
<u>General Revenue</u>						
01-00-311000	Corporate Property Tax - Current	1,875,656.27	1,847,834.59	1,975,000.00	1,840,155.52	1,975,000.00
01-00-311200	Corporate Property Tax - Prior	8,780.38	5,300.94	10,000.00	15,032.57	10,000.00
01-00-312000	Police Protection Property Tax - Current	1,075,685.64	1,043,676.25	1,100,000.00	1,050,652.89	1,200,000.00
01-00-312200	Police Protection Property Tax - Prior	6,110.76	2,854.40	7,000.00	8,505.26	7,000.00
01-00-313000	Gas Utility Tax	225,999.73	209,391.05	215,000.00	249,763.00	235,000.00
01-00-313100	Electric Utility Tax	524,563.89	525,530.48	530,000.00	526,956.64	550,000.00
01-00-313200	Telecommunications Utility Tax	322,458.76	282,260.74	325,000.00	259,402.68	275,000.00
01-00-315000	Road & Bridge Property Tax - Current	58,097.43	55,016.31	60,000.00	52,378.95	60,000.00
01-00-315200	Road & Bridge Property Tax - Prior	276.40	172.37	500.00	470.43	500.00
01-00-321000	Liquor License	53,675.00	55,675.00	29,500.00	32,803.75	55,000.00
01-00-322000	Vending Machine License	10,635.00	11,480.00	11,500.00	10,875.00	10,500.00
01-00-323000	Business License	25,501.50	25,222.75	28,000.00	27,288.75	28,000.00
01-00-323100	Contractor License	62,900.00	68,500.00	60,000.00	63,700.00	60,000.00
01-00-323300	Health Inspections	20,000.00	20,225.00	20,000.00	14,125.00	20,000.00
01-00-323400	Elevator Inspections	14,730.00	15,298.00	15,000.00	15,110.00	15,000.00
01-00-324000	Dog & Cat License	470.00	313.00	400.00	310.00	400.00
01-00-325000	Comcast Cable Franchise Fee	196,707.51	198,887.52	200,000.00	213,175.83	210,000.00
01-00-325100	Comcast Cable PEG Fee	12,046.79	.00	.00	.00	.00
01-00-326000	AT&T Cable Franchise Fee	69,694.80	63,627.75	70,000.00	63,274.33	65,000.00
01-00-326100	AT&T Cable PEG Fee	13,938.96	.00	.00	.00	.00
01-00-329000	Rental / Vacant Property Registration	2,725.00	5,700.00	3,000.00	2,875.00	3,000.00
01-00-331000	Permits & Inspections	188,639.14	275,916.71	170,000.00	261,285.64	190,000.00
01-00-332000	Reinspection Fee	.00	.00	.00	375.00	2,000.00
01-00-333000	Building Department Fine	5,950.00	5,200.00	2,500.00	2,605.00	5,000.00
01-00-334000	Code Enforcement Fine	.00	500.00	1,000.00	1,000.00	1,000.00
01-00-341000	State Income Tax	1,342,779.01	1,378,157.09	1,213,955.00	1,649,690.94	1,550,000.00
01-00-342000	Personal Property Replacement Tax	19,415.27	17,351.96	20,000.00	30,461.62	20,000.00
01-00-342200	Personal Property Replacement Tax Road & Bridge	728.35	627.42	500.00	1,166.32	500.00
01-00-344000	Sales Tax	1,278,967.35	1,258,344.05	1,365,000.00	1,523,129.71	1,550,000.00
01-00-345000	Local Use Tax	415,806.60	544,729.93	475,000.00	532,407.40	490,000.00
01-00-351000	Court Fines Clerk of the Circuit Court	23,593.12	15,264.31	25,000.00	28,136.40	25,000.00
01-00-352000	Local Citations	57,413.63	21,877.84	65,000.00	19,412.78	65,000.00
01-00-353000	Safe Speed Citations	108,514.81	34,844.03	30,000.00	58,153.10	80,000.00
01-00-354000	Accident Report Fees	1,755.00	1,256.00	1,500.00	1,265.00	1,500.00
01-00-366000	Zoning Fees	3,000.00	800.00	1,500.00	2,300.00	1,500.00
01-00-372000	Alarm Fees	.00	.00	.00	310.00	.00
01-00-374000	Warning Sign Maintenance Reimbursement	1,622.25	1,622.25	1,600.00	460.00	1,000.00
01-00-375000	Employee Contribution Health Insurance	123,707.50	129,145.00	145,000.00	132,287.50	135,000.00
01-00-375100	Retiree / Cobra Insurance Contribution	25,527.42	34,067.14	35,000.00	33,381.90	35,000.00
01-00-381000	Interest	171,657.71	125,638.77	60,000.00	22,567.80	25,000.00
01-00-381100	Change in Market Value 1-3 yr Fund	.00	(107,517.98)	.00	.00	.00
01-00-382000	Southwest Central Dispatch Rent	30,000.00	30,000.00	15,000.00	25,000.00	.00
01-00-385000	Tower Rental - American Tower 304210	94,438.64	100,160.57	106,644.00	97,747.31	112,000.00
01-00-385100	Tower Rental - American Tower 30399	22,200.00	21,450.00	23,400.00	25,350.00	26,400.00
01-00-385200	Tower Rental - Cingular 1905	19,500.55	20,280.57	20,281.00	21,091.80	21,935.00
01-00-385800	Tower Rental - Sprint 732A	23,243.43	24,173.17	25,140.00	25,140.10	.00
01-00-385900	Tower Rental - AAT Voicestream IL96481-L	41,083.95	42,740.95	42,718.00	44,450.57	44,413.00
01-00-386100	Tower Rental - T-Mobile CH65-333A	28,709.00	29,570.28	30,407.00	30,457.39	31,320.00
01-00-386200	Cleanwire Rental CHI5759 Golfview Water Tower	15,642.00	16,911.86	17,206.00	17,206.20	18,500.00
01-00-386300	Tower Rental - Verizon Tower B	25,779.85	26,553.25	27,350.00	28,749.89	36,675.00
01-00-386400	Tower Rental - Verizon Golfview	24,600.00	25,338.00	26,098.00	26,098.10	35,490.00
01-00-389000	Miscellaneous Revenues	53,356.80	33,629.08	50,000.00	82,500.05	50,000.00

CITY OF PALOS HEIGHTS

Budget Worksheet - Department
Periods 01/22-12/22

FUND 1 - General Fund

	2019-19 Prior Year 2 Actual	2020-20 Prior Year Actual	2021-21 Current Yr Budget	2021-21 Current Yr Actual	2022-22 Future Year Budget	
01-00-389200	Miscellaneous Revenues Trinity	5,196.90	5,176.50	5,200.00	.00	5,200.00
01-00-389500	Pace Bus Program	5,927.00	1,962.00	4,000.00	3,765.00	4,000.00
01-00-390100	IDOT Police Department Traffic Grant	25,794.30	13,377.15	20,000.00	23,897.22	20,000.00
01-00-390200	DEA Task Force Overtime Reimbursement	18,343.75	18,649.00	19,000.00	24,129.54	20,000.00
01-00-390300	USC Task Force Overtime Reimbursement	30,679.56	8,877.72	15,000.00	8,189.86	15,000.00
01-00-390350	OCIDEF Task Force Overtime Reimbursement	8,708.72	3,248.26	7,000.00	7,735.18	7,000.00
01-00-390400	Interfund Operating Transfer Water/Sewer	.00	995,775.00	1,163,556.00	1,163,556.00	1,167,700.00
01-00-390500	IRMA Claim Reimbursement	33,903.17	40,657.37	10,000.00	15,343.18	10,000.00
01-00-390600	IRMA Surplus	194,006.00	100,000.00	170,000.00	170,000.00	100,000.00
01-00-390700	Gas Rebate	3,358.32	3,307.56	3,000.00	2,841.48	3,000.00
01-00-392000	Sale of Property	11,070.53	15,993.42	5,000.00	69,795.59	10,000.00
	Total Revenue General Revenue	9,065,273.45	9,752,622.38	10,078,455.00	10,660,296.17	10,695,533.00

CITY OF PALOS HEIGHTS

Budget Worksheet - Department
Periods 01/22-12/22

FUND 1 - General Fund

		2019-19	2020-20	2021-21	2021-21	2022-22
		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	247,077.13	255,552.61	290,000.00	259,409.29	290,000.00
01-11-421100	Mayor Salary	12,000.04	12,000.04	12,000.00	12,000.04	12,000.00
01-11-421200	Alderman Salaries	40,000.38	40,000.48	40,000.00	40,000.47	40,000.00
01-11-421300	City Clerk Salary	7,499.96	7,499.96	7,500.00	7,499.96	7,500.00
01-11-421400	Treasurer Salary	5,000.06	5,000.06	5,000.00	5,000.06	5,000.00
01-11-421500	City Administrator Salary	154,523.05	160,349.27	162,612.00	219,296.28	158,000.00
01-11-421600	Director of Accounting Salary	84,408.05	87,318.11	88,915.00	88,916.59	91,582.00
01-11-421700	Deputy City Clerk Stipend	4,327.00	4,500.00	4,500.00	4,153.92	4,500.00
01-11-421800	City Collector Stipend	3,600.00	3,600.00	3,600.00	3,600.00	3,600.00
01-11-421900	Community Development Coordinator	74,570.45	72,341.77	73,503.00	74,835.45	43,250.00
01-11-422000	Salaries - Part Time	58,764.68	48,944.99	57,000.00	60,565.75	85,000.00
01-11-451000	Medical Insurance	1,238,709.45	1,438,224.83	1,600,000.00	1,589,328.41	1,600,000.00
01-11-520000	Mayor Allowance	1,616.46	1,435.97	2,900.00	2,037.00	2,900.00
01-11-520100	City Clerk Allowance	.00	.00	2,100.00	.00	2,100.00
01-11-520200	City Treasurer Allowance	.00	.00	2,100.00	.00	2,100.00
01-11-520300	Donald Bylut Allowance	2,345.78	1,821.76	2,400.00	.00	2,400.00
01-11-520400	Jeffrey Key Allowance	2,300.00	2,300.00	2,400.00	2,328.39	2,400.00
01-11-520500	Jack Clifford Allowance	2,400.00	2,400.00	2,400.00	2,400.00	2,400.00
01-11-520600	Brent Lewandowski Allowance	1,080.11	2,357.42	2,400.00	1,809.85	2,400.00
01-11-520700	Heather Begley Allowance	2,395.38	2,400.00	2,400.00	785.19	2,400.00
01-11-520800	Jerry McGovern Allowance	1,575.39	2,400.00	2,400.00	.00	2,400.00
01-11-520900	Bob Basso Allowance	2,427.50	2,400.00	2,400.00	2,193.97	2,400.00
01-11-521000	Mike McGrogan Allowance	2,400.00	2,400.00	2,400.00	2,400.00	2,400.00
01-11-521100	City Administrator Allowance	840.36	811.94	1,400.00	209.22	.00
01-11-530000	Equipment Maintenance	645.00	788.75	1,000.00	310.00	1,000.00
01-11-531000	Public Accounting Service	38,460.00	42,960.00	45,000.00	44,410.00	45,000.00
01-11-537000	Computer Hardware, Software, & Maintenance	22,422.06	4,064.00	20,000.00	23,905.57	50,000.00
01-11-538000	Consulting / Professional Fees	30,020.04	10,951.60	15,000.00	19,989.30	150,000.00
01-11-549300	Health Inspections	16,900.00	7,900.00	17,000.00	2,000.00	17,000.00
01-11-551000	Postage	1,731.57	2,404.87	2,500.00	2,500.80	2,500.00
01-11-552000	Telephone	15,572.74	10,386.51	15,000.00	15,134.61	25,000.00
01-11-554000	Printing, Publishing, Legal Notice	3,222.17	3,279.03	3,000.00	2,947.94	3,000.00
01-11-558000	Web Site Expenses	10,950.00	6,397.50	8,000.00	6,559.89	8,000.00
01-11-561000	Membership, Dues, Subscriptions	8,138.70	9,130.64	10,000.00	11,501.46	13,000.00
01-11-563000	Training	451.56	837.00	2,000.00	551.00	5,000.00
01-11-578000	Credit Card Fees	6,553.03	4,779.45	7,500.00	4,637.83	7,500.00
01-11-591000	IRMA	182,879.19	189,726.00	236,561.00	236,531.00	198,221.00
01-11-592000	Insurance Deductible	32,006.58	12,283.61	20,000.00	11,679.55	20,000.00
01-11-594000	Rental of Equipment	4,405.44	4,405.44	5,000.00	4,893.86	7,000.00
01-11-651000	Office / Department Supplies	17,584.78	16,105.78	15,000.00	16,163.00	20,000.00
01-11-652000	Channel 4 Expenses	23,783.17	.00	.00	.00	.00
01-11-674000	Codifications	3,634.56	3,396.00	4,000.00	2,487.00	4,000.00
01-11-710000	Public Relations / Special Events	17,976.64	8,763.98	20,000.00	11,557.73	50,000.00
01-11-711000	Pace Senior Bus Service	31,866.84	19,413.59	30,000.00	24,351.82	25,000.00
01-11-713000	Business Development / Advisory Committee	20,644.19	6,638.26	15,000.00	24,881.04	10,000.00
01-11-714000	Façade Program	10,000.00	14,710.00	50,000.00	48,100.00	50,000.00
01-11-715000	Veterans	.00	.00	1,000.00	550.00	1,000.00
01-11-825000	Art Commission Expenses	2,767.07	7,491.86	10,000.00	6,973.51	10,000.00
01-11-910000	Emergencies / Contingencies	.00	1,012.00	100,000.00	5,000.00	100,000.00
01-11-925000	Miscellaneous Expenses	200.00	200.00	1,000.00	310.75	1,000.00
01-11-991400	Incremental Sales Tax Transfer	55,000.00	45,000.00	50,000.00	50,000.00	70,000.00
01-11-993400	Interfund Operating Transfer Capital Projects	686,228.00	1,399,568.00	34,487.00	758,110.00	286,338.00

CITY OF PALOS HEIGHTS

Budget Worksheet - Department
Periods 01/22-12/22

FUND 1 - General Fund

	2019-19 Prior Year 2 Actual	2020-20 Prior Year Actual	2021-21 Current Yr Budget	2021-21 Current Yr Actual	2022-22 Future Year Budget
01-11-995600 Interfund Operating Transfer Lake Katherine	231,205.00	211,353.00	214,219.00	214,219.00	243,450.00
Total Expenditures General Operation	3,425,109.56	4,200,006.08	3,324,597.00	3,929,026.50	3,789,741.00
 <u>Building Department</u>					
01-15-421100 Building Commissioner	105,818.88	109,457.46	113,000.00	105,400.60	109,000.00
01-15-421200 Full Time Inspector	.00	.00	.00	.00	70,000.00
01-15-421300 Secretarial Wages	49,541.33	55,422.55	57,000.00	33,935.07	43,000.00
01-15-421400 Part Time Inspectors	16,367.00	17,615.00	16,000.00	26,130.00	30,000.00
01-15-421700 Salaries - Part Time	4,902.00	11,942.38	30,000.00	29,520.00	28,000.00
01-15-530100 Vehicle Maintenance	.00	.00	100.00	.00	500.00
01-15-549000 Professional Services	3,709.00	400.50	5,000.00	4,923.12	6,000.00
01-15-549400 Elevator Inspections	6,555.00	6,468.00	7,000.00	6,822.00	7,000.00
01-15-552000 Telephone	1,934.05	1,038.69	2,000.00	1,807.07	3,000.00
01-15-561000 Membership, Dues, Subscriptions	708.90	474.95	800.00	175.00	420.00
01-15-563000 Training	848.00	250.00	4,100.00	260.00	2,500.00
01-15-651000 Office / Department Supplies	4,813.47	5,429.37	4,100.00	3,697.77	4,000.00
01-15-658000 Operating Supplies	2,491.30	4,809.64	4,000.00	793.40	5,000.00
01-15-810000 Equipment Purchase/Maintenance	5,985.23	10,091.00	10,000.00	9,536.45	10,000.00
Total Expenditures Building Department	203,674.16	223,399.54	253,100.00	223,000.48	318,420.00
 <u>Legal Department</u>					
01-16-539100 City Attorney Retainer	15,000.00	15,000.00	15,000.00	15,000.00	21,600.00
01-16-539200 Prosecutor Retainer	22,999.92	33,977.32	36,000.00	36,000.00	36,000.00
01-16-539300 Legal Expense	32,320.55	25,839.97	25,000.00	56,683.57	40,000.00
01-16-539400 Union Negotiations - Legal	.00	.00	1,000.00	.00	10,000.00
Total Expenditures Legal Department	70,320.47	74,817.29	77,000.00	107,683.57	107,600.00

CITY OF PALOS HEIGHTS

Budget Worksheet - Department
Periods 01/22-12/22

FUND 1 - General Fund

		2019-19	2020-20	2021-21	2021-21	2022-22
		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	2,369,193.59	2,473,621.30	2,594,660.00	2,489,939.44	2,497,098.00
01-21-421100	Administrative Salaries	403,359.32	425,441.47	440,000.00	427,720.42	440,895.00
01-21-421400	Part Time Officer Wages	15,783.83	7,123.22	51,804.00	14,542.63	53,359.00
01-21-421500	Clerical Staff Wages	179,080.89	200,028.46	203,003.00	210,095.86	228,565.00
01-21-421600	Non-Sworn Wages	105,335.32	103,401.03	117,636.00	92,539.97	121,995.00
01-21-422000	Specialty Pay / Longevity	14,671.36	22,193.34	34,000.00	23,885.34	34,000.00
01-21-423000	Overtime	141,802.89	107,257.27	160,000.00	97,017.55	160,000.00
01-21-423100	IDOT Traffic Enforcement Program	10,367.40	7,175.19	29,000.00	14,571.57	24,400.00
01-21-423200	Overtime - Drug	52,338.25	18,908.45	49,400.00	44,765.56	49,400.00
01-21-451100	Post Employment Health Plan	83,116.86	294,958.38	79,805.00	80,786.71	84,645.00
01-21-530000	Equipment Maintenance	24,427.31	25,238.54	25,000.00	26,783.99	30,000.00
01-21-537000	Computer Hardware, Software, & Maintenance	150,865.15	60,940.68	85,000.00	79,488.86	90,000.00
01-21-540000	Building Maintenance	46,809.97	38,598.46	55,000.00	53,474.06	60,000.00
01-21-540200	Janitorial Services	18,750.00	22,970.00	24,100.00	23,834.78	24,823.00
01-21-551000	Postage	1,709.52	1,192.51	2,000.00	1,140.72	2,000.00
01-21-552000	Telephone	25,634.41	37,958.28	25,000.00	34,981.67	42,500.00
01-21-556000	Dispatching Services	340,821.84	340,821.84	346,502.00	345,366.16	355,165.00
01-21-561000	Membership, Dues, Subscriptions	1,935.00	3,769.00	2,000.00	1,706.03	2,000.00
01-21-563000	Training	34,599.05	12,558.95	30,000.00	27,423.85	30,000.00
01-21-564000	Tuition Reimbursement	5,800.00	15,779.39	11,600.00	10,926.09	11,600.00
01-21-571300	Utilities - Gas	5,672.15	5,650.76	8,000.00	5,976.79	8,000.00
01-21-580000	Uniform Allowance	21,823.83	28,375.28	30,000.00	24,258.73	32,000.00
01-21-651000	Office / Department Supplies	8,021.54	15,806.91	20,000.00	11,828.47	20,000.00
01-21-653000	Operational Services	11,659.15	8,743.88	18,500.00	10,665.99	19,000.00
01-21-653100	Crime Lab	19,909.00	20,271.00	21,000.00	20,563.00	21,000.00
01-21-660000	MSI Collection Expense	11,152.60	8,674.25	13,000.00	10,838.86	13,200.00
01-21-717000	Classic Car Even	4,378.90	.00	9,200.00	6,142.02	8,450.00
01-21-718000	4th of July	7,989.85	.00	12,000.00	10,813.17	16,100.00
01-21-810000	Purchase of Equipment	38,275.50	8,263.04	25,000.00	25,596.64	30,000.00
	Total Expenditures Police Department	4,155,284.48	4,315,720.88	4,522,210.00	4,227,674.93	4,510,195.00
<u>Police and Fire Commission</u>						
01-25-421000	Secretarial Stipend	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00
01-25-539000	Legal Expense - Attorney	.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	3,264.08	2,679.58	2,500.00	.00	2,500.00
	Total Expenditures Police and Fire Commission	7,639.08	7,054.58	8,500.00	4,375.00	8,500.00

CITY OF PALOS HEIGHTS

Budget Worksheet - Department
Periods 01/22-12/22

FUND 1 - General Fund

		2019-19	2020-20	2021-21	2021-21	2022-22
		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	233,480.37	298,177.46	275,000.00	325,308.57	285,000.00
01-41-421100	Director's Salary	127,550.50	90,081.65	58,824.00	61,911.61	63,770.00
01-41-421200	Secretarial Wages	.00	19,743.07	20,000.00	18,958.59	20,000.00
01-41-421300	Seasonal Wages	.00	.00	.00	3,910.50	20,000.00
01-41-421400	Snow Plowing Wages	15,284.44	17,650.43	20,000.00	25,722.17	30,000.00
01-41-423000	Overtime	5,791.78	7,740.51	8,000.00	5,804.42	8,000.00
01-41-423400	Snow Plowing Overtime	32,301.13	15,527.39	28,000.00	45,040.98	40,000.00
01-41-532000	Engineering/Professional Fees	41,289.78	21,527.00	20,000.00	13,019.65	20,000.00
01-41-541000	Street Maintenance/Repairs/Signs	47,673.58	71,635.73	60,000.00	47,179.18	60,000.00
01-41-541100	Drainage Maintenance	22,462.79	31,579.48	25,000.00	13,982.95	25,000.00
01-41-541200	Restoration	17,731.45	13,798.76	20,000.00	7,907.36	20,000.00
01-41-554000	Legal Notices	.00	.00	1,000.00	352.62	1,000.00
01-41-561000	Membership, Dues, Subscriptions	221.35	252.59	500.00	2,100.00	500.00
01-41-562000	Travel Expenses	.00	.00	100.00	.00	100.00
01-41-563000	Training	720.41	.00	1,000.00	799.13	1,000.00
01-41-571000	Utilities	43,984.59	32,512.84	35,000.00	25,791.48	35,000.00
01-41-580000	Uniform Allowance	1,476.23	2,631.10	2,500.00	2,649.13	2,700.00
01-41-594000	Equipment Rental	1,564.15	1,237.75	2,500.00	19.99	2,500.00
01-41-651000	Office / Department Supplies	3,354.53	6,475.70	8,000.00	3,780.86	8,000.00
01-41-712000	Safety	1,572.33	901.89	2,000.00	1,897.46	2,000.00
01-41-810000	Purchase of Equipment	31,819.14	8,069.75	15,000.00	.00	15,000.00
01-41-812000	Sidewalks	44.98	3,276.58	.00	.00	10,000.00
Total Expenditures Roads and Construction		628,323.53	642,819.68	602,424.00	606,136.65	669,570.00

CITY OF PALOS HEIGHTS

Budget Worksheet - Department
Periods 01/22-12/22

FUND 1 - General Fund

		2019-19	2020-20	2021-21	2021-21	2022-22
		Prior Year 2	Prior Year	Current Yr	Current Yr	Future Year
		Actual	Actual	Budget	Actual	Budget
<u>Municipal Grounds and Property</u>						
01-44-421000	Full Time Wages	289,403.47	301,054.20	305,000.00	244,344.87	325,000.00
01-44-421200	Custodial Wages	6,251.75	10,348.47	47,000.00	41,920.30	56,300.00
01-44-421300	Seasonal Wages	45,840.94	42,786.12	55,000.00	13,496.00	25,000.00
01-44-423000	Overtime - Plowing Maintenance	9,361.71	6,450.24	12,000.00	6,938.91	12,000.00
01-44-532000	Professional & Engineering Fees	1,883.00	.00	20,000.00	11,464.02	20,000.00
01-44-540000	City Hall Maintenance	67,941.32	64,103.21	40,000.00	41,860.26	40,000.00
01-44-540600	Lake Katherine Maintenance	21,803.99	13,362.55	15,000.00	28,899.66	25,000.00
01-44-543100	Bike Path	.00	807.11	2,000.00	.00	2,000.00
01-44-543200	Purchase / Plant Trees	11,103.00	4,900.00	12,000.00	64.00	12,000.00
01-44-543400	Ballfield Light Maintenance	1,195.00	349.00	1,500.00	.00	1,500.00
01-44-543500	Removal / Trim Trees	49,378.65	53,642.78	45,000.00	39,321.00	55,000.00
01-44-543600	Chip Disposal	1,775.00	1,650.00	2,500.00	1,175.00	2,500.00
01-44-544000	Heating & Cooling System Maintenance	2,214.08	21,937.66	15,000.00	4,322.17	15,000.00
01-44-544400	Public Works Garage Maintenance	19,740.78	18,802.56	20,000.00	14,465.84	20,000.00
01-44-544500	Parks & Rec Building Maintenance	20,975.12	30,302.83	22,000.00	15,725.29	25,000.00
01-44-545000	Warning Sirens	2,409.70	2,340.00	5,000.00	2,480.00	5,000.00
01-44-546000	Harlem Berms Maintenance	17,428.16	22,711.45	20,000.00	20,517.30	25,000.00
01-44-546100	Harlem Avenue Maintenance	20,491.50	39,678.92	30,000.00	16,646.53	30,000.00
01-44-554000	Legal Notices	38.64	.00	500.00	.00	500.00
01-44-561000	Membership, Dues, Subscriptions	15.00	40.00	300.00	25.00	300.00
01-44-562000	Travel Expenses	.00	.00	100.00	.00	100.00
01-44-563000	Training	274.25	.00	3,000.00	96.00	3,000.00
01-44-580000	Uniform Allowance	2,432.03	2,951.18	3,000.00	2,437.70	3,000.00
01-44-594000	Equipment Rental	105.00	.00	1,000.00	.00	1,000.00
01-44-651000	Office / Department Supplies	6,112.96	8,117.29	10,000.00	9,259.36	10,000.00
01-44-662000	Custodian Supplies	3,228.64	5,159.80	6,000.00	4,055.61	6,000.00
01-44-663000	Landscape Supplies	1,930.03	3,203.70	15,000.00	6,987.87	15,000.00
01-44-717000	Classic Car Event	3,354.68	.00	4,000.00	3,775.16	4,000.00
01-44-718000	4th of July	13,270.01	.00	15,000.00	15,429.10	17,000.00
01-44-810000	Purchase of Equipment	23,926.36	8,108.12	10,000.00	2,780.42	10,000.00
Total Expenditures Municipal Grounds and Property		643,884.77	662,807.19	736,900.00	548,487.37	766,200.00

CITY OF PALOS HEIGHTS

Budget Worksheet - Department
Periods 01/22-12/22

FUND 1 - General Fund

		2019-19	2020-20	2021-21	2021-21	2022-22
		Prior Year 2	Prior Year	Current Yr	Current Yr	Future Year
		Actual	Actual	Budget	Actual	Budget
<u>Motor Vehicle Maintenance</u>						
01-45-421000	Full Time Wages	145,114.70	158,834.26	163,000.00	157,654.19	163,000.00
01-45-423000	Overtime	5,646.95	3,961.51	6,500.00	2,428.26	7,000.00
01-45-529100	Police Equipment Maintenance	589.63	2,516.54	2,500.00	25.60	2,500.00
01-45-529300	Building & Grounds Equipment Maintenance	10,688.43	12,810.87	12,000.00	12,980.63	13,000.00
01-45-529400	Roads Equipment Maintenance	8,954.92	9,678.62	9,000.00	8,112.95	10,000.00
01-45-529600	Lake Katherine Equipment Maintenance	52.62	24.19	3,000.00	299.25	3,000.00
01-45-529800	Water & Sewer Equipment Maintenance	10,653.76	12,470.24	16,000.00	10,009.50	16,000.00
01-45-529900	MVM Equipment Maintenance	1,227.53	834.06	2,500.00	54.90	2,500.00
01-45-534000	Snow Plow Equipment Maintenance	8,026.38	929.93	9,000.00	5,855.20	9,000.00
01-45-535100	Police Vehicle Maintenance	22,661.94	19,258.48	20,000.00	13,699.67	20,000.00
01-45-535200	Building Department Vehicle Maintenance	1,956.77	1,427.37	1,500.00	926.89	1,500.00
01-45-535300	Building & Grounds Vehicle Maintenance	4,247.03	3,399.85	3,500.00	3,325.30	5,000.00
01-45-535400	Roads Vehicle Maintenance	11,477.57	8,657.51	13,000.00	11,995.17	15,000.00
01-45-535500	Recreation Vehicle Maintenance	1,439.10	678.50	3,000.00	2,547.64	3,000.00
01-45-535600	Lake Katherine Vehicle Maintenance	241.57	.00	1,500.00	230.52	2,000.00
01-45-535800	Water & Sewer Vehicle Maintenance	14,749.68	16,405.77	22,000.00	13,339.52	25,000.00
01-45-535900	MVM Vehicle Maintenance	1,342.96	36.90	1,000.00	186.75	1,500.00
01-45-537000	Computer Hardware, Software, & Maintenance	2,400.00	869.40	5,000.00	3,330.84	5,000.00
01-45-561000	Membership, Dues, Subscriptions	261.41	.00	200.00	.00	200.00
01-45-563000	Training	1,010.00	1,158.00	4,000.00	692.00	4,000.00
01-45-580000	Uniform Allowance	7,257.49	4,530.16	6,800.00	5,559.56	6,800.00
01-45-594000	Equipment Rental	1,219.41	430.22	3,000.00	1,067.37	3,000.00
01-45-651000	Office / Department Supplies	5,555.55	7,629.50	8,000.00	7,776.00	8,000.00
01-45-655000	Gasoline & Oil	138,927.33	98,899.37	140,000.00	154,460.80	160,000.00
01-45-810000	Purchase of Equipment	47,156.38	2,175.49	40,000.00	9,193.08	40,000.00
Total Expenditures Motor Vehicle Maintenance		452,859.11	367,616.74	496,000.00	425,751.59	526,000.00

CITY OF PALOS HEIGHTS

Budget Worksheet - Department
Periods 01/22-12/22

FUND 1 - General Fund

		2019-19	2020-20	2021-21	2021-21	2022-22
		Prior Year 2	Prior Year	Current Yr	Current Yr	Future Year
		Actual	Actual	Budget	Actual	Budget
<u>Recreation Department</u>						
01-51-311000	Recreation Property Tax - Current	616,653.79	590,670.54	625,000.00	595,385.52	620,000.00
01-51-311200	Recreation Property Tax - Prior	3,301.50	1,726.25	5,000.00	4,820.65	5,000.00
01-51-348000	Grant Revenues	.00	.00	.00	1,000.00	1,000.00
01-51-368100	Adult Program Fees	822.20	.00	30,000.00	.00	20,000.00
01-51-368200	Camp Fees	6,285.00	29,229.50	90,000.00	1,161.00	220,000.00
01-51-368300	Early Childhood Program Fees	24,221.50	3,183.74	17,000.00	23,498.33	25,000.00
01-51-368400	Fitness Program Fees	21.00	45.00	40,000.00	87.00	22,000.00
01-51-368500	Preschool Fees	30,704.12	12,576.70	70,000.00	7,400.50	60,000.00
01-51-368600	Special Event Fees	7,812.00	5,244.50	15,000.00	8,306.50	18,500.00
01-51-368700	Teen Program Fees	3.00	.00	1,000.00	.00	1,000.00
01-51-368800	Youth Program Fees	15,530.14	20,645.13	90,000.00	17,062.85	175,000.00
01-51-368900	Youth Athletic Fees	50,079.87	31,368.16	72,000.00	138,285.45	105,000.00
01-51-369000	Birthday Party Fees	6,150.00	420.00	7,000.00	8,830.00	7,500.00
01-51-370000	Play Memberships RDR	.00	.00	90,000.00	.00	99,000.00
01-51-370100	Play Memberships Standard Rate	.00	.00	21,000.00	.00	23,100.00
01-51-370200	Play Plus Membership RDR	.00	.00	3,600.00	.00	3,960.00
01-51-370400	Daily Walk In Track Fees	650.00	220.00	1,000.00	205.00	1,000.00
01-51-370500	Open Gym Fees	.00	.00	20,000.00	.00	40,000.00
01-51-370600	Personal Training	25,641.30	12,325.00	19,000.00	11,847.00	16,000.00
01-51-382000	Building Rental	59,815.75	18,060.00	40,000.00	49,212.50	65,000.00
01-51-382300	Park Permit Fees	4,372.50	1,275.00	4,500.00	3,305.00	4,000.00
01-51-384000	Childcare Fees	2,332.40	669.00	.00	.00	.00
01-51-385000	Farmers Market Space Rental	8,560.00	4,586.44	8,700.00	13,108.00	9,500.00
01-51-386000	Holiday in the Heights Revenue	.00	.00	.00	.00	25,000.00
01-51-387000	4th of July Donations - General	17,185.15	.00	16,000.00	2,900.00	16,000.00
01-51-387100	4th of July Donations - Water Bill	.00	.00	500.00	1,639.25	750.00
01-51-388000	Sponsorships	10,115.00	8,000.00	6,500.00	12,150.00	8,000.00
01-51-389000	Miscellaneous Revenues	2,562.58	1,732.15	500.00	4,452.46	500.00
01-51-389300	Vending Revenues	16,915.07	5,034.30	15,000.00	8,221.75	16,500.00
Total Revenue Recreation Department		909,733.87	747,011.41	1,308,300.00	912,878.76	1,608,310.00

CITY OF PALOS HEIGHTS

Budget Worksheet - Department
Periods 01/22-12/22

FUND 1 - General Fund

		2019-19	2020-20	2021-21	2021-21	2022-22
		Prior Year 2	Prior Year	Current Yr	Current Yr	Future Year
		Actual	Actual	Budget	Actual	Budget
<u>Recreation Department</u>						
01-51-421100	Parks & Rec Director Salary	83,465.40	100,813.26	102,658.00	102,657.41	105,737.00
01-51-421200	Superintendent of Recreation Salary	55,868.58	57,705.40	60,000.00	60,305.04	61,800.00
01-51-421300	Office Manager Salary	36,401.18	45,222.60	45,000.00	41,697.83	43,260.00
01-51-421400	Program Manager Salary	39,334.39	37,056.92	43,695.00	40,514.55	40,000.00
01-51-421500	Front Desk Wages	77,923.27	67,269.32	82,000.00	76,571.80	87,000.00
01-51-421600	Building Attendant Salary	18,406.23	13,878.34	21,000.00	8,108.41	24,000.00
01-51-421700	Recreation and Aquatic Manager Salary	40,021.78	43,260.57	43,695.00	44,340.99	45,500.00
01-51-421800	Full Time Custodial Wages	50,529.60	55,328.56	54,862.00	55,411.56	56,508.00
01-51-421900	Recreation Assistant / Intern Wages	20,062.38	5,272.18	18,000.00	10,545.00	45,000.00
01-51-422100	Adult Program Staff Wages	10,242.59	1,994.06	10,000.00	3,581.24	7,000.00
01-51-422200	Camp Staff Wages	95,964.17	36,322.91	52,000.00	91,738.42	155,000.00
01-51-422300	Early Childhood Staff Wages	8,114.51	3,195.56	6,500.00	8,055.51	7,000.00
01-51-422400	Group Fitness Staff Wages	4,999.92	4,999.92	25,000.00	4,999.92	16,500.00
01-51-422500	Preschool Staff Wages	34,728.33	38,159.59	44,000.00	38,309.55	40,000.00
01-51-422600	Special Event Staff Wages	5,420.83	2,764.03	3,000.00	5,420.01	3,500.00
01-51-422700	Teen Program Staff Wages	.00	.00	500.00	.00	500.00
01-51-422800	Youth Program Staff Wages	30,313.61	40,237.96	48,000.00	63,058.12	70,000.00
01-51-422900	Youth Athletic Staff Wages	14,997.81	5,393.87	22,000.00	5,906.13	10,000.00
01-51-423000	Birthday Party Staff Wages	1,639.12	430.00	2,000.00	4,860.64	3,000.00
01-51-423100	Fitness Center Attendant Wages	52,301.98	46,292.84	56,000.00	57,870.88	63,000.00
01-51-423200	Facilities Manager Wages	43,368.61	44,765.49	47,500.00	47,502.17	49,300.00
01-51-423300	Part Time Custodian Wages	59,112.77	60,099.91	58,000.00	62,766.76	60,000.00
01-51-423400	Facilities Tech Wages	56,995.05	67,340.81	64,864.00	67,140.81	66,810.00
01-51-423500	Personal Trainer Wages	19,453.28	20,500.48	18,000.00	11,478.54	13,000.00
01-51-423600	Childcare Wages	14,069.82	7,053.16	.00	3.63	.00
01-51-423700	Open Gym Staff Wages	9,702.88	3,289.49	10,000.00	7,411.56	10,000.00
01-51-537000	Computer Hardware, Software, & Maintenance	13,748.11	7,144.97	10,000.00	15,346.43	35,000.00
01-51-540000	Recreation Building Expense	25,069.05	13,296.54	10,000.00	10,600.40	20,000.00
01-51-540100	Contractual Services Building	20,547.58	17,490.05	20,000.00	13,595.25	21,000.00
01-51-540200	Contractual Services Fitness Center	4,513.33	5,382.34	5,000.00	1,256.00	3,000.00
01-51-549000	Professional Services	8,511.30	13,272.54	18,000.00	14,047.10	15,000.00
01-51-551000	Postage	9,502.45	5,243.29	4,000.00	2,020.58	6,000.00
01-51-552000	Telephone	13,508.45	19,083.05	21,500.00	23,729.86	25,000.00
01-51-557000	Publicity & Advertising	27,915.18	11,717.73	15,000.00	13,128.29	15,000.00
01-51-559000	Software Licensing	9,378.00	8,670.00	10,000.00	14,971.73	.00
01-51-561000	Membership, Dues, Subscriptions	5,593.94	3,704.07	5,000.00	5,088.02	5,500.00
01-51-563000	Training	10,989.62	4,721.92	4,800.00	3,949.10	12,000.00
01-51-567000	Employee Background Checks	4,191.50	1,239.50	3,000.00	2,571.50	3,500.00
01-51-571000	Utilities - Gas	8,006.56	6,579.91	11,000.00	11,556.66	12,000.00
01-51-578000	Credit Card Fees	19,580.85	10,605.62	13,000.00	17,462.02	18,000.00
01-51-594000	Contractual Services	26,940.67	15,150.36	18,000.00	17,943.06	20,000.00
01-51-594100	Fitness Equipment Lease	40,400.07	40,906.92	30,000.00	23,565.21	30,000.00
01-51-651000	Office / Department Supplies	8,288.65	4,778.71	7,000.00	4,969.50	8,000.00
01-51-662000	Custodial Supplies	13,173.11	14,285.73	12,000.00	11,415.88	12,000.00
01-51-681100	Adult Program Supplies	8,461.14	5,437.89	7,000.00	2,531.60	5,000.00
01-51-681200	Camp Supplies	24,007.79	6,977.65	10,000.00	10,117.87	32,000.00
01-51-681300	Early Childhood Program Supplies	5,145.90	4,605.29	3,500.00	6,327.32	4,500.00
01-51-681400	Fitness Program Supplies	1,892.14	303.37	1,000.00	320.86	1,500.00
01-51-681500	Preschool Supplies	5,973.58	2,378.12	6,000.00	4,926.19	6,000.00
01-51-681600	Special Event Supplies	36,142.16	25,719.64	20,000.00	31,380.85	25,000.00
01-51-681700	Teen Program Supplies	230.96	.00	500.00	.00	500.00
01-51-681800	Youth Program Supplies	19,663.85	13,985.71	17,000.00	14,948.30	30,000.00

CITY OF PALOS HEIGHTS

**Budget Worksheet - Department
Periods 01/22-12/22**

FUND 1 - General Fund

	2019-19 Prior Year 2 Actual	2020-20 Prior Year Actual	2021-21 Current Yr Budget	2021-21 Current Yr Actual	2022-22 Future Year Budget
01-51-681900 Youth Athletic Supplies	17,331.44	28,772.31	20,000.00	51,293.58	48,000.00
01-51-682000 Birthday Party Supplies	1,663.31	334.42	1,500.00	1,128.82	1,500.00
01-51-683000 Vending Supplies	9,089.59	3,256.24	6,000.00	4,849.62	10,000.00
01-51-684000 Childcare Supplies	244.65	333.72	.00	.00	.00
01-51-685000 Farmers Market Expenses	7,126.33	5,319.91	5,500.00	5,882.45	6,000.00
01-51-701000 Senior Citizens	6,375.00	.00	2,600.00	.00	5,000.00
01-51-718000 4th of July	39,310.10	3,235.00	29,000.00	28,493.34	45,000.00
01-51-719000 Holiday in the Heights	.00	.00	.00	.00	25,000.00
01-51-811000 Vehicle	21,204.97	.00	500.00	.00	30,000.00
01-51-812000 Fitness Center Equipment Purchases	4,552.22	6,858.73	5,000.00	4,894.92	3,000.00
01-51-826000 Park Development / Recreation Improvements	31,480.08	7,843.06	10,000.00	5,472.87	20,000.00
Total Expenditures Recreation Department	1,393,191.72	1,127,281.54	1,300,674.00	1,300,041.66	1,642,415.00

CITY OF PALOS HEIGHTS

Budget Worksheet - Department
Periods 01/22-12/22

FUND 1 - General Fund

		2019-19	2020-20	2021-21	2021-21	2022-22
		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	108,000.00	40,000.00	134,000.00	134,600.00	210,000.00
01-56-387000	Interfund Operating Transfer	231,205.00	211,353.00	214,219.00	214,219.00	243,450.00
01-56-389000	Miscellaneous Income	.00	.00	.00	.00	1,000.00
Total Revenues Lake Katherine Nature Center		339,205.00	251,353.00	348,219.00	348,819.00	454,450.00
<u>Lake Katherine Nature Center</u>						
01-56-421000	LK Operations Manager	77,401.09	80,753.21	84,000.00	84,999.06	86,100.00
01-56-421100	Clubhouse Building Supervisor Wages	.00	.00	.00	.00	21,000.00
01-56-421200	LK Business Coordinator Salary	51,123.45	52,796.05	53,310.00	53,810.02	56,000.00
01-56-421300	LK Program Coordinator Salary	49,567.96	44,967.20	44,103.00	43,138.24	44,450.00
01-56-421500	Part Time Seasonal Wages	79,005.92	73,229.83	80,000.00	92,848.47	80,000.00
01-56-421600	Naturalist Salary	48,502.40	46,962.16	48,806.00	48,784.39	50,270.00
01-56-421700	Custodial Wages	.00	.00	.00	.00	14,000.00
01-56-529000	Other Maintenance	1,240.00	1,082.87	1,500.00	1,500.00	10,000.00
01-56-530000	Maintenance Contracts	14,763.58	17,416.38	16,000.00	17,267.32	21,800.00
01-56-537000	Computer Hardware, Software, & Maintenance	.00	.00	.00	2,710.40	10,000.00
01-56-540000	Building & Grounds Maintenance	2,642.41	2,380.93	3,000.00	.00	11,500.00
01-56-540100	Nature Center Maintenance	2,592.35	2,347.58	4,000.00	2,222.51	.00
01-56-541000	Postage	.00	.00	.00	.00	1,500.00
01-56-552000	Telephone	8,877.72	12,933.93	8,000.00	12,207.48	11,830.00
01-56-571000	Utilities	1,399.08	850.25	1,500.00	.00	26,000.00
01-56-571300	Utilities - Cable	549.40	824.20	500.00	1,393.50	1,500.00
01-56-591000	Liquor Insurance Policy	.00	.00	.00	.00	5,000.00
01-56-651000	Office / Department Supplies	2,426.02	1,968.66	3,500.00	2,214.26	3,500.00
Total Expenditures Lake Katherine Nature Center		340,091.38	338,513.25	348,219.00	363,095.65	454,450.00

CITY OF PALOS HEIGHTS

Budget Worksheet - Department
Periods 01/22-12/22

FUND 1 - General Fund

		2019-19	2020-20	2021-21	2021-21	2022-22
		Prior Year 2	Prior Year	Current Yr	Current Yr	Future Year
		Actual	Actual	Budget	Actual	Budget
<u>Swimming Pool</u>						
01-58-301000	Resident Family Fees	35,516.70	.00	15,000.00	32,248.50	38,700.00
01-58-302000	Standard Family Fees	43,017.80	.00	22,000.00	36,591.00	53,300.00
01-58-303000	Resident Individual Fees	2,036.00	.00	750.00	1,560.00	2,000.00
01-58-304000	Standard Individual Fees	3,045.00	.00	1,500.00	4,575.00	4,600.00
01-58-305000	Resident Senior Citizen Fees	6,429.00	.00	3,000.00	3,208.50	8,300.00
01-58-306000	Standard Senior Citizen Fees	4,340.00	.00	2,500.00	930.00	4,500.00
01-58-308000	General Admission	105,204.00	30,447.00	60,000.00	93,610.00	110,000.00
01-58-309000	Lessons	1,732.52	.00	10,000.00	.00	25,000.00
01-58-376000	Concessions	43,720.30	960.75	15,000.00	38,173.62	50,000.00
01-58-382000	Pool Rental	5,185.00	.00	5,000.00	5,865.10	6,000.00
01-58-382100	Deck Rental	3,356.00	.00	.00	445.00	3,000.00
01-58-389000	Miscellaneous Sales	232.61	77.00	500.00	681.00	3,000.00
Total Revenues Swimming Pool		253,814.93	31,484.75	135,250.00	217,887.72	308,400.00
<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	14,186.20	7,597.64	17,000.00	16,689.28	20,000.00
01-58-421200	Cashiers / Attendants / Concession Wages	25,021.05	6,535.00	29,000.00	34,670.27	39,000.00
01-58-421400	Life Guard / Crew Leader Wages	50,836.67	20,755.10	66,000.00	60,789.15	80,000.00
01-58-421500	Swim Instructor Wages	6,730.36	78.00	7,500.00	11,605.57	13,000.00
01-58-421600	Maintenance Staff Wages	1,972.94	1,024.43	3,500.00	1,075.25	2,500.00
01-58-421700	Public Works Wages	1,500.00	.00	.00	.00	.00
01-58-461000	Social Security Contribution	7,203.99	3,239.25	8,200.00	8,514.43	10,602.00
01-58-462000	IMRF Contribution	1,203.75	1,453.75	1,700.00	1,453.75	2,000.00
01-58-463000	Medicare	1,684.81	757.57	2,200.00	1,991.28	2,500.00
01-58-543000	Pool Property Maintenance Wages	4,231.45	5,425.72	3,000.00	6,048.00	5,000.00
01-58-552000	Telephone	290.95	495.00	500.00	630.00	500.00
01-58-557000	Publicity & Advertising	3,022.68	2,323.40	3,000.00	471.76	3,000.00
01-58-571000	Utilities - Gas	6,306.39	2,976.39	6,500.00	6,414.53	6,500.00
01-58-571100	Utilities - Electric	6,377.14	15,280.28	7,000.00	25,503.37	15,000.00
01-58-580000	Uniform Allowance	3,185.20	399.00	1,500.00	992.45	1,500.00
01-58-651000	Office / Department Supplies	1,439.10	102.19	500.00	676.99	500.00
01-58-664000	Sundries	46.99	.00	500.00	.00	500.00
01-58-665000	Sanitation Supplies	806.39	914.04	1,500.00	605.51	1,500.00
01-58-667000	Public Works Supplies	377.98	.00	.00	.00	.00
01-58-668000	Chemical Supplies	19,272.38	8,020.11	12,000.00	15,045.20	15,000.00
01-58-669000	Concession Supplies	24,855.39	821.06	7,000.00	21,495.13	20,000.00
01-58-710000	Special Events	788.45	.00	.00	.00	.00
01-58-712000	Safety	3,666.00	4,715.84	4,000.00	5,825.00	5,000.00
01-58-810000	Purchase of Equipment	2,251.80	832.42	1,000.00	1,540.92	2,500.00
01-58-861000	Capital Improvements	18,200.62	2,611.85	5,000.00	6,237.38	15,000.00
Total Expenditures Swimming Pool		217,958.68	98,858.04	200,600.00	240,775.22	273,602.00
Total Fund Revenue Over Expenditures		(970,309.69)	(1,276,423.27)	.00	163,833.03	.00
<u>Fund Summary</u>						
Revenue		10,568,027.25	10,782,471.54	11,870,224.00	12,139,881.65	13,066,693.00

CITY OF PALOS HEIGHTS

Budget Worksheet - Department
Periods 01/22-12/22

FUND 1 - General Fund

	2019-19 Prior Year 2 Actual	2020-20 Prior Year Actual	2021-21 Current Yr Budget	2021-21 Current Yr Actual	2022-22 Future Year Budget
Expenditures	11,538,336.94	12,058,894.81	11,870,224.00	11,976,048.62	13,066,693.00
Net Revenue Over Expenditures	(970,309.69)	(1,276,423.27)	.00	163,833.03	.00

City of Palos Heights
Beautification Committee
Fiscal Years 2021 and 2022

1/21/2022

	2021 Budget	2021 Projected	2022 Proposed
Beginning Fund Balance	\$69,996	\$69,996	\$67,034
Revenues:	\$24,700	\$24,338	\$25,100
Expenditures:			
Classic Car Event	\$14,000	\$11,300	\$18,400
Adopt-a-Pot	3,615	4,500	6,800
Keep Palos Heights Beautiful	27,015	11,500	27,000
Total Expenditures	\$44,630	\$27,300	\$52,200
Revenues over (under) Expenditures	(\$19,930)	(\$2,962)	(\$27,100)
Estimated Ending Fund Balance	\$50,066	\$67,034	\$39,934

CITY OF PALOS HEIGHTS

Budget Worksheet - Department
Periods 01/22-12/22

FUND 2 - Beautification Fund

	2019 Actual	2020 Actual	2021 Budget	2021 Actual	2022 Budget	
<u>Classic Car Event</u>						
02-01-300100	Raffle Ticket Sales	6,875.00	.00	8,000.00	4,985.00	8,000.00
02-01-300200	Tee Shirt Sales	.00	640.00	200.00	695.00	200.00
02-01-300300	Car Registration	2,672.00	.00	2,800.00	2,728.00	2,800.00
02-01-300400	Good Humor Truck	120.00	.00	100.00	100.00	100.00
02-01-300500	Sponsors	14,400.00	500.00	10,000.00	11,750.00	10,000.00
	Total Revenues Classic Car Event	24,067.00	1,140.00	21,100.00	20,258.00	21,100.00
<u>Classic Car Event</u>						
02-01-700000	Marketing	1,492.23	2,667.52	2,000.00	473.93	2,000.00
02-01-700400	Equipment Rental	1,729.85	.00	2,000.00	1,825.70	2,000.00
02-01-700500	Equipment Purchase	.00	.00	.00	450.00	.00
02-01-700600	Shirt Expense	2,970.80	.00	3,000.00	2,716.33	3,000.00
02-01-700800	Miscellaneous Expenses	2,272.86	.00	1,400.00	2,022.92	1,400.00
02-01-700900	Prize Money	4,250.00	.00	5,000.00	2,500.00	5,000.00
02-01-990200	Transfer to Keep Palos Heights	.00	.00	.00	13,096.59	.00
02-01-990300	Charitable Contributions	600.00	.00	600.00	1,300.00	5,000.00
	Total Expenditures Classic Car Event	13,315.74	2,667.52	14,000.00	24,385.47	18,400.00
<u>Adopt-A-Pot</u>						
02-02-300100	Pot Sponsorship	4,190.00	2,560.00	3,600.00	4,080.00	4,000.00
	Total Revenues Adopt-A-Pot	4,190.00	2,560.00	3,600.00	4,080.00	4,000.00
<u>Adopt-A-Pot</u>						
02-02-700000	Plants, Soil, & Supplies	2,901.12	2,869.65	3,160.00	4,230.81	6,500.00
02-02-700300	Signage	6.00	58.50	170.00	144.00	200.00
02-02-700400	Miscellaneous Expenses	.00	.00	200.00	.00	.00
02-02-700500	Planting Day Expenses	39.00	.00	70.00	37.04	100.00
	Total Expenditures Adopt-A-Pot	2,946.12	2,928.15	3,600.00	4,411.85	6,800.00
<u>Keep Palos Heights Beautiful</u>						
02-03-300100	Transfer from Classic Car Even	.00	.00	.00	13,096.59	.00
	Total Revenues Keep Palos Heights Beautiful	.00	.00	.00	13,096.59	.00

CITY OF PALOS HEIGHTS

Budget Worksheet - Department
Periods 01/22-12/22

FUND 2 - Beautification Fund

	2019 Actual	2020 Actual	2021 Budget	2021 Actual	2022 Budget
<u>Keep Palos Heights Beautiful</u>					
02-03-700000	313.37	.00	515.00	451.87	500.00
02-03-700100	778.00	620.00	1,000.00	1,800.00	1,000.00
02-03-700200	.00	.00	500.00	.00	500.00
02-03-990300	5,000.00	3,063.11	25,000.00	10,375.18	25,000.00
Total Expenditures Keep Palos Heights Beautiful	6,091.37	3,683.11	27,015.00	12,627.05	27,000.00
Total Fund Revenue Over Expenditures	(5,903.77)	5,578.78	19,915.00	3,989.78	27,100.00
Fund Summary					
Revenue	28,257.00	3,700.00	24,700.00	37,434.59	25,100.00
Expenditures	22,353.23	9,278.78	44,615.00	41,424.37	52,200.00
Net Revenue Over Expenditures	5,903.77	(5,578.78)	(19,915.00)	(3,989.78)	(27,100.00)

City of Palos Heights
Channel 4 PEG Fund
Fiscal Years 2021 and 2022

12/21/2021

	2021 Budget	2021 Projected	2022 Proposed
Beginning Fund Balance	\$10,405	\$10,405	\$10,405
Revenues:	\$25,000	\$25,000	\$25,000
Expenditures:	\$25,000	\$25,000	\$25,000
Revenues over (under) Expenditures	\$0	\$0	\$0
Estimated Ending Fund Balance	\$10,405	\$10,405	\$10,405

CITY OF PALOS HEIGHTS

Budget Worksheet - Department
Periods 01/22-12/22

FUND 3 - Channel 4 PEG Fund

	2019 Actual	2020 Actual	2021 Budget	2021 Actual	2022 Budget
<u>Revenue</u>					
03-00-325100 Comcast Cable PEG Fee	.00	12,399.44	11,000.00	12,616.96	12,000.00
03-00-326100 AT&T Cable PEG Fee	.00	12,725.55	14,000.00	8,835.94	13,000.00
Total Revenues	.00	25,124.99	25,000.00	21,452.90	25,000.00
<u>Expenditures</u>					
03-00-652000 Channel 4 Supplies & Equipment	.00	14,720.56	25,000.00	21,331.41	25,000.00
Total Expenditures	.00	14,720.56	25,000.00	21,331.41	25,000.00
Total Fund Revenue Over Expenditures	.00	10,404.43	.00	121.49	.00
<u>Fund Summary</u>					
Revenue	.00	25,124.99	25,000.00	21,452.90	25,000.00
Expenditures	.00	14,720.56	25,000.00	21,331.41	25,000.00
Net Revenue Over Expenditures	.00	10,404.43	.00	121.49	.00

City of Palos Heights
Gateway TIF Fund Proforma
Fiscal Years 2021 and 2022

12/21/2021

	2021 Budget	2021 Projected	2022 Proposed
Beginning Fund Balance	\$131,622	\$131,622	\$620,833
Revenues:			
Property Taxes	\$250,000	\$552,566	\$1,100,000
Interest	\$750	\$588	\$500
TOTAL REVENUES	\$250,750	\$553,154	\$1,100,500
Expenditures:			
City Staff Professional Services	\$20,000	\$20,000	\$25,000
Legal Services	\$15,000	\$15,000	\$40,000
Other Professional Services	\$35,000	\$27,000	\$35,000
Postage / Deliver	\$1,500	\$1,443	\$3,000
Legal Notices / Publication	\$500	\$500	\$1,000
TOTAL EXPENDITURES	\$72,000	\$63,943	\$104,000
Revenues over (under) Expenditures	\$178,750	\$489,211	\$996,500
Estimated Ending Fund Balance	\$310,372	\$620,833	\$1,617,333

CITY OF PALOS HEIGHTS

Budget Worksheet - Department
Periods 01/22-12/22

FUND 11 - Gateway TIF Fund

	2019 Actual	2020 Actual	2021 Budget	2021 Actual	2022 Budget	
<u>Revenue</u>						
11-00-311000	Property Tax Revenue	27,662.25	36,182.45	250,000.00	552,566.16	1,100,000.00
11-00-381000	Interest Income	2,228.32	1,121.74	750.00	588.40	500.00
	Total Revenues	29,890.57	37,304.19	250,750.00	553,154.56	1,100,500.00
<u>Expenditures</u>						
11-00-421000	City Staff Professional Services	5,497.94	10,559.73	20,000.00	.00	25,000.00
11-00-539000	Legal Services	1,525.00	.00	15,000.00	613.20	40,000.00
11-00-549000	Professional Services	4,438.67	6,362.00	35,000.00	8,300.75	35,000.00
11-00-551000	Postage	63.50	61.83	1,500.00	56.88	3,000.00
11-00-554000	Printing, Publishing, Legal Notices	137.13	367.94	500.00	146.93	1,000.00
	Total Expenditures	11,662.24	17,351.50	72,000.00	9,117.76	104,000.00
	Total Fund Revenue Over Expenditures	18,228.33	19,952.69	178,750.00	544,036.80	996,500.00
<u>Fund Summary</u>						
	Revenue	29,890.57	37,304.19	250,750.00	553,154.56	1,100,500.00
	Expenditures	11,662.24	17,351.50	72,000.00	9,117.76	104,000.00
	Net Revenue Over Expenditures	18,228.33	19,952.69	178,750.00	544,036.80	996,500.00

City of Palos Heights
127th & Harlem TIF
Fiscal Years 2021 and 2022

12/21/2021

	2021 Budget	2021 Projected	2022 Proposed
Beginning Fund Balance	\$566,778	\$566,778	\$735,516
Revenues:			
Property Taxes	\$410,000	\$485,340	\$495,000
Interest	\$2,500	\$1,891	\$1,500
TOTAL REVENUES	\$412,500	\$487,231	\$496,500
Expenditures:			
City Staff Professional Services	\$7,500	\$7,500	\$15,000
Legal Services	\$14,000	\$500	\$35,000
Professional Services	\$3,000	\$5,800	\$25,000
Legal Notice and Postage	\$200	\$250	\$400
Jewel Note Payment	\$300,000	\$304,443	\$390,000
TOTAL EXPENDITURES	\$324,700	\$318,493	\$465,400
Revenues over (under) Expenditures	\$87,800	\$168,738	\$31,100
Estimated Ending Fund Balance	\$654,578	\$735,516	\$766,616

CITY OF PALOS HEIGHTS

Budget Worksheet - Department
Periods 01/22-12/22

FUND 13 - 127th & Harlem TIF

	2019 Actual	2020 Actual	2021 Budget	2021 Actual	2022 Budget	
<u>Revenue</u>						
13-00-311000	127th & Harlem TIF Levy - Current	368,009.42	387,009.23	410,000.00	485,340.57	495,000.00
13-00-381000	Interest Income	8,748.23	5,555.73	2,500.00	1,891.67	1,500.00
	Total Revenues	376,757.65	392,564.96	412,500.00	487,232.24	496,500.00
<u>Expenditures</u>						
13-00-421000	City Staff Professional Services	5,375.76	6,470.13	7,500.00	.00	15,000.00
13-00-539000	Legal Services	4,424.00	.00	14,000.00	333.20	35,000.00
13-00-549000	Professional Services	5,849.50	3,825.00	3,000.00	5,788.75	25,000.00
13-00-551000	Legal Notice and Postage	185.68	61.82	200.00	243.38	400.00
13-00-810000	Jewel Note Payment	215,710.39	284,165.04	300,000.00	304,443.25	390,000.00
	Total Expenditures	231,545.33	294,521.99	324,700.00	310,808.58	465,400.00
	Total Fund Revenue Over Expenditures	145,212.32	98,042.97	87,800.00	176,423.66	31,100.00
<u>Fund Summary</u>						
	Revenue	376,757.65	392,564.96	412,500.00	487,232.24	496,500.00
	Expenditures	231,545.33	294,521.99	324,700.00	310,808.58	465,400.00
	Net Revenue Over Expenditures	145,212.32	98,042.97	87,800.00	176,423.66	31,100.00

City of Palos Heights
Business District Fund
Fiscal Years 2021 and 2022

12/21/2021

	2021 Budget	2021 Projected	2022 Proposed
Beginning Fund Balance	\$269,238	\$269,238	\$279,460
Revenues:			
Business District Sales Tax	\$125,000	\$128,000	\$130,000
Incremental Sales Tax	\$50,000	\$50,000	\$70,000
Interest	\$200	\$140	\$200
TOTAL REVENUES	\$175,200	\$178,140	\$200,200
Expenditures:			
City Staff Professional Services - Bus Dist Tax	\$3,500	\$3,500	\$10,000
Legal Services - Business District Tax	\$5,000	\$1,500	\$10,000
Professional Services - Business District Tax	\$500	\$2,830	\$10,000
Jewel Note Payment - Business District Tax	\$120,000	\$114,858	\$100,000
City Staff Professional Services - Inc Sales Tax	\$2,000	\$2,000	\$2,000
Legal Services - Incremental Sales Tax	\$1,500	\$0	\$5,000
Professional Services - Incremental Sales Tax	\$500	\$0	\$500
Jewel Note Payment - Incremental Sales Tax	\$45,000	\$43,230	\$65,000
TOTAL EXPENDITURES	\$178,000	\$167,918	\$202,500
Revenues over (under) Expenditures	(\$2,800)	\$10,222	(\$2,300)
Estimated Ending Fund Balance	\$266,438	\$279,460	\$277,160

CITY OF PALOS HEIGHTS

Budget Worksheet - Department
Periods 01/22-12/22

FUND 14 - Business District Fund

	2019 Actual	2020 Actual	2021 Budget	2021 Actual	2022 Budget
<u>DEPARTMENT 00</u>					
14-00-344000	106,094.35	115,916.44	125,000.00	116,870.87	130,000.00
14-00-345000	55,000.00	45,000.00	50,000.00	.00	70,000.00
14-00-381000	4,094.66	1,383.00	200.00	61.06	200.00
Total Revenues DEPARTMENT 00	165,189.01	162,299.44	175,200.00	116,931.93	200,200.00
<u>Business District Tax</u>					
14-01-421000	702.51	2,441.56	3,500.00	.00	10,000.00
14-01-539000	.00	.00	5,000.00	1,206.13	10,000.00
14-01-549000	395.03	.00	500.00	2,830.00	10,000.00
14-01-810000	91,912.34	109,091.47	120,000.00	114,857.88	100,000.00
Total Expenditures Business District Tax	93,009.88	111,533.03	129,000.00	118,894.01	130,000.00
<u>Incremental Sales Tax</u>					
14-02-421000	702.51	1,770.13	2,000.00	.00	2,000.00
14-02-539000	.00	.00	1,500.00	.00	5,000.00
14-02-549000	.00	.00	500.00	.00	500.00
14-02-810000	43,675.27	54,297.49	45,000.00	43,229.87	65,000.00
Total Expenditures Incremental Sales Tax	44,377.78	56,067.62	49,000.00	43,229.87	72,500.00
Total Fund Revenue Over Expenditures	(27,801.35)	5,301.21	2,800.00	45,191.95	2,300.00
<u>Fund Summary</u>					
Revenue	165,189.01	162,299.44	175,200.00	116,931.93	200,200.00
Expenditures	137,387.66	167,600.65	178,000.00	162,123.88	202,500.00
Net Revenue Over Expenditures	27,801.35	(5,301.21)	(2,800.00)	(45,191.95)	(2,300.00)

City of Palos Heights
Motor Fuel Tax Fund Proforma
Fiscal Years 2021 and 2022

12/21/2021

	2021 Budget	2021 Projected	2022 Proposed
Beginning Fund Balance	\$776,650	\$776,650	\$941,650
Revenues:	\$751,129	\$775,000	\$490,500
Expenditures:	\$1,059,716	\$610,000	\$599,500
Revenues over (under) Expenditures	(\$308,587)	\$165,000	(\$109,000)
Estimated Ending Fund Balance	\$468,063	\$941,650	\$832,650

CITY OF PALOS HEIGHTS

Budget Worksheet - Department
Periods 01/22-12/22

FUND 15 - MFT Fund

	2019 Actual	2020 Actual	2021 Budget	2021 Actual	2022 Budget
<u>Revenue</u>					
15-00-343000 Motor Fuel Tax Allotments	413,278.89	481,807.28	475,000.00	503,599.54	490,000.00
15-00-344000 MFT Rebuild IL Bond Funds	.00	274,929.24	274,929.00	274,929.24	.00
15-00-381000 Interest Income	9,576.73	3,561.79	1,200.00	329.22	500.00
Total Revenues	422,855.62	760,298.31	751,129.00	778,858.00	490,500.00
<u>Expenditures</u>					
15-00-617000 Salt Deliveries	62,000.00	55,762.58	60,000.00	37,392.91	60,000.00
15-00-860000 Capital Outlay - Road	263,000.00	416,453.95	449,858.00	371,509.96	504,500.00
15-00-861000 Rebuild IL Bond Fund Expenses	.00	.00	549,858.00	94,483.50	35,000.00
Total Expenditures	325,000.00	472,216.53	1,059,716.00	503,386.37	599,500.00
Total Fund Revenue Over Expenditures	97,855.62	288,081.78	(308,587.00)	275,471.63	(109,000.00)
<u>Fund Summary</u>					
Revenue	422,855.62	760,298.31	751,129.00	778,858.00	490,500.00
Expenditures	325,000.00	472,216.53	1,059,716.00	503,386.37	599,500.00
Net Revenue Over Expenditures	97,855.62	288,081.78	(308,587.00)	275,471.63	(109,000.00)

City of Palos Heights
 IMRF Fund
 Fiscal Years 2021 and 2022

12/21/2021

	2021 Budget	2021 Projected	2022 Proposed
Beginning Fund Balance	\$190,182	\$190,182	\$120,682
Revenues:			
IMRF Property Taxes	\$300,000	\$265,000	\$300,000
FICA Property Taxes	\$300,000	\$272,000	\$300,000
Transfer from General Fund	\$0	\$0	\$0
TOTAL REVENUES	\$600,000	\$537,000	\$600,000
Expenditures:			
IMRF	\$325,000	\$285,000	\$295,000
Social Security	\$221,500	\$225,500	\$235,000
Medicare	95,000	96,000	98,000
Total Expenditures	\$641,500	\$606,500	\$628,000
Revenues over (under) Expenditures	(\$41,500)	(\$69,500)	(\$28,000)
Estimated Ending Fund Balance	\$148,682	\$120,682	\$92,682
Fund Balance as a % of Expenses		19.90%	14.76%

CITY OF PALOS HEIGHTS

Budget Worksheet - Department
Periods 01/22-12/22

FUND 16 - IMRF Soc Security Fund

	2019 Actual	2020 Actual	2021 Budget	2021 Actual	2022 Budget	
<u>Revenue</u>						
16-00-311000	Property Tax IMRF - Current	282,450.93	273,941.72	300,000.00	262,546.83	300,000.00
16-00-311200	Property Tax IMRF - Prior	1,596.88	785.30	.00	2,232.54	.00
16-00-312000	Property Tax Social Security - Current	256,343.03	255,804.69	300,000.00	269,529.47	300,000.00
16-00-312200	Property Tax Social Security - Prior	1,427.88	709.60	.00	2,078.05	.00
	Total Revenues	541,818.72	531,241.31	600,000.00	536,386.89	600,000.00
<u>Expenditures</u>						
16-00-461000	Social Security Contribution	207,335.15	208,803.25	221,500.00	213,445.99	235,000.00
16-00-462000	Retirement Contribution	237,369.91	328,709.96	325,000.00	272,876.12	295,000.00
16-00-463000	Medicare Contribution	89,940.79	92,589.07	95,000.00	90,932.15	98,000.00
	Total Expenditures	534,645.85	630,102.28	641,500.00	577,254.26	628,000.00
	Total Fund Revenue Over Expenditures	7,172.87	(98,860.97)	(41,500.00)	(40,867.37)	(28,000.00)
<u>Fund Summary</u>						
	Revenue	541,818.72	531,241.31	600,000.00	536,386.89	600,000.00
	Expenditures	534,645.85	630,102.28	641,500.00	577,254.26	628,000.00
	Net Revenue Over Expenditures	7,172.87	(98,860.97)	(41,500.00)	(40,867.37)	(28,000.00)

City of Palos Heights
Special Recreation Accessibilty Fund Proforma
Fiscal Years 2021 and 2022

12/20/2021

	2021 Budget	2021 Projected	2022 Proposed
Beginning Fund Balance	\$302,412	\$302,412	\$341,184
Revenues:			
Property Taxes	\$176,000	\$169,000	\$176,000
Grant Revenue	\$0	\$0	\$0
TOTAL REVENUES	\$176,000	\$169,000	\$176,000
Expenditures:			
SWSRA Membership	\$95,000	\$88,000	\$95,000
Professional Services	\$0	\$0	\$0
Accessibility Projects	\$125,000	\$31,468	\$250,000
Inclusion Cost	\$1,500	\$9,500	\$5,000
Park / Playground Accessibility	\$7,500	\$1,260	\$4,000
Total Expenditures	\$229,000	\$130,228	\$354,000
Revenues over (under) Expenditures	(\$53,000)	\$38,772	(\$178,000)
Estimated Ending Fund Balance	\$249,412	\$341,184	\$163,184
Fund Balance as a % of Expenses		261.99%	46.10%

CITY OF PALOS HEIGHTS

Budget Worksheet - Department
Periods 01/22-12/22

FUND 25 - Special Rec Fund

	2019 Actual	2020 Actual	2021 Budget	2021 Actual	2022 Budget	
<u>Revenue</u>						
25-00-311000	Property Tax Revenue - Current	171,377.30	168,830.59	175,000.00	168,048.61	175,000.00
25-00-311200	Property Tax Revenue - Prior	803.34	473.62	1,000.00	1,373.47	1,000.00
	Total Revenues	172,180.64	169,304.21	176,000.00	169,422.08	176,000.00
<u>Expenditures</u>						
25-00-549000	Professional Services	.00	975.00	.00	.00	.00
25-00-800000	Inclusion Cost	1,619.11	1,081.87	1,500.00	9,484.33	5,000.00
25-00-803000	Park & Playground Accessibility	9,356.00	1,800.00	7,500.00	1,260.00	4,000.00
25-00-804000	Accessibility Projects	310.00	116,592.90	125,000.00	31,468.00	250,000.00
25-00-922000	SWSRA Payments	85,441.50	90,124.50	95,000.00	87,998.50	95,000.00
	Total Expenditures	96,726.61	210,574.27	229,000.00	130,210.83	354,000.00
	Total Fund Revenue Over Expenditures	75,454.03	(41,270.06)	(53,000.00)	39,211.25	(178,000.00)
<u>Fund Summary</u>						
	Revenue	172,180.64	169,304.21	176,000.00	169,422.08	176,000.00
	Expenditures	96,726.61	210,574.27	229,000.00	130,210.83	354,000.00
	Net Revenue Over Expenditures	75,454.03	(41,270.06)	(53,000.00)	39,211.25	(178,000.00)

City of Palos Heights
DUI Enforcement Fund
Fiscal Years 2021 and 2022
12/20/2021

	2021 Budget	2021 Projected	2022 Proposed
Beginning Fund Balance	\$50,710	\$50,710	\$52,907
Revenues	\$10,000	\$7,710	\$10,000
Expenditures	\$10,000	\$5,513	\$10,000
Revenues over (under) Expenditures	\$0	\$2,197	\$0
Estimated Ending Fund Balance	\$50,710	\$52,907	\$52,907

CITY OF PALOS HEIGHTS

Budget Worksheet - Department
Periods 01/22-12/22

FUND 28 - DUI Fund

	2019 Actual	2020 Actual	2021 Budget	2021 Actual	2022 Budget	
<u>Revenue</u>						
28-00-351100	DUI Fines	15,924.62	4,959.49	10,000.00	7,710.07	10,000.00
28-00-389000	Miscellaneous Revenue	14,500.00	17,500.00	.00	.00	.00
	Total Revenues	30,424.62	22,459.49	10,000.00	7,710.07	10,000.00
<u>Expenditures</u>						
28-00-569000	Drug Related Enforcement & Education	.00	.00	1,000.00	.00	1,000.00
28-00-962000	Law Enforcement Equipment	27,232.86	20,952.00	9,000.00	5,512.51	9,000.00
	Total Expenditures	27,232.86	20,952.00	10,000.00	5,512.51	10,000.00
	Total Fund Revenue Over Expenditures	3,191.76	1,507.49	.00	2,197.56	.00
<u>Fund Summary</u>						
	Revenue	30,424.62	22,459.49	10,000.00	7,710.07	10,000.00
	Expenditures	27,232.86	20,952.00	10,000.00	5,512.51	10,000.00
	Net Revenue Over Expenditures	3,191.76	1,507.49	.00	2,197.56	.00

City of Palos Heights
Drug Asset Forfeiture Fund
Fiscal Years 2021 and 2022

1/21/2022

	2021 Budget	2021 Projected	2022 Proposed
Beginning Fund Balance	\$1,038,439	\$1,038,439	\$657,886
Revenues:			
Treasury	\$81,700	\$89,000	\$81,700
Justice	\$10,000	\$22,000	\$10,000
State	\$3,500	\$210	\$3,500
TOTAL REVENUES	\$95,200	\$111,210	\$95,200
Expenditures:			
Treasury	\$81,700	\$436,763	\$81,700
Justice	\$10,000	\$55,000	\$10,000
State	3,500	0	3,500
Total Expenditures	\$95,200	\$491,763	\$95,200
Revenues over (under) Expenditures	\$0	(\$380,553)	\$0
Estimated Ending Fund Balance	\$1,038,439	\$657,886	\$657,886

CITY OF PALOS HEIGHTS

Budget Worksheet - Department
Periods 01/22-12/22

FUND 29 - Drug Asset Fund

	2019 Actual	2020 Actual	2021 Budget	2021 Actual	2022 Budget
<u>Drug Assest Revenue</u>					
29-00-355100 Drug Forfeits Treasury	299,784.33	454,332.11	81,700.00	73,085.31	81,700.00
29-00-355200 Drug Forfeits State	.00	.00	3,500.00	.00	3,500.00
29-00-355300 Drug Forfeits Justice	189,517.46	86,978.84	10,000.00	.00	10,000.00
29-00-381000 Interest Income Treasury	11,699.15	4,181.69	.00	1,196.19	.00
29-00-381100 Interest Income State	1,047.61	504.28	.00	210.65	.00
29-00-381200 Interest Income Justice	7,315.02	4,581.48	.00	1,523.10	.00
29-00-389000 Other Treasury Revenue	15,165.45	25,450.00	.00	13,012.80	.00
29-00-389200 Other Justice Revenue	48,000.00	69,750.00	.00	20,500.00	.00
Total Revenues DEPARTMENT 00	572,529.02	645,778.40	95,200.00	109,528.05	95,200.00
<u>Justice</u>					
29-71-423000 Salaries - Overtime (n)	.00	7,887.27	.00	.00	.00
29-71-585000 Law Enforcement Equipment (d)	75,487.78	86,720.41	10,000.00	52,619.07	10,000.00
29-71-585100 Training and Education (b)	.00	.00	.00	525.00	.00
29-71-585700 Law Enforcement Awards and Memorials (h)	.00	400.00	.00	.00	.00
Total Expenditures Justice	75,487.78	95,007.68	10,000.00	53,144.07	10,000.00
<u>Treasury</u>					
29-72-421000 Salary - Federal Task Force Replacement (n)	67,710.00	76,746.00	71,700.00	.00	71,700.00
29-72-585000 Law Enforcement Equipment (d)	253,375.35	403,067.09	10,000.00	343,501.68	10,000.00
29-72-585100 Training and Education (b)	9,277.24	2,990.00	.00	6,475.00	.00
29-72-585200 Law Enforcement Detention Facilities (c)	37,917.11	8,000.00	.00	.00	.00
29-72-585300 Joint Law Enforcement/Public Safety Operations (e)	2,750.00	1,750.00	.00	2,100.00	.00
29-72-585500 Law Enforcement Travel and Per Diem (g)	906.76	.00	.00	.00	.00
29-72-585600 Drug, Gang and other Education/Awareness Programs	15,904.05	975.00	.00	9,614.86	.00
29-72-585700 Law Enforcement Awards and Memorials (h)	3,097.11	3,310.68	.00	.00	.00
Total Expenditures Treasury	390,937.62	496,838.77	81,700.00	361,691.54	81,700.00
<u>State</u>					
29-73-585000 Communications and Computer	.00	.00	.00	571.50	.00
29-73-585600 Drug Related Enforcement & Education	.00	.00	3,500.00	.00	3,500.00
Total Expenditures State	.00	.00	3,500.00	571.50	3,500.00
Total Fund Revenue Over Expenditures	106,103.62	53,931.95	.00	(305,879.06)	.00
<u>Fund Summary</u>					
Revenue	572,529.02	645,778.40	95,200.00	109,528.05	95,200.00
Expenditures	466,425.40	591,846.45	95,200.00	415,407.11	95,200.00
Net Revenue Over Expenditures	106,103.62	53,931.95	.00	(305,879.06)	.00

City of Palos Heights
 Vehicle License Fund
 Fiscal Years 2021 and 2022

12/21/2021

	2021 Budget	2021 Projected	2022 Proposed
Beginning Fund Balance	\$307,613	\$307,613	\$368,613
Revenues:			
Vehicle Licence Fees	\$180,500	\$167,000	\$170,500
TOTAL REVENUES	\$180,500	\$167,000	\$170,500
Expenditures:			
Engineering Costs	\$40,000	\$46,000	\$60,000
Vehicle License Collection Costs	\$15,000	\$14,000	\$15,000
Capital Outlay - Roads	\$150,142	\$46,000	\$95,500
Street Maintenance	\$0	\$0	\$0
Total Expenditures	\$205,142	\$106,000	\$170,500
Revenues over (under) Expenditures	(\$24,642)	\$61,000	\$0
Estimated Ending Fund Balance	\$282,971	\$368,613	\$368,613

CITY OF PALOS HEIGHTS

Budget Worksheet - Department
Periods 01/22-12/22

FUND 32 - Vehicle License Fund

	2019 Actual	2020 Actual	2021 Budget	2021 Actual	2022 Budget	
<u>Revenue</u>						
32-00-320000	Vehicle License Fees	183,261.00	169,402.50	180,000.00	166,040.75	170,000.00
32-00-320100	Vehicle License Replacement Fee	795.00	715.00	500.00	405.00	500.00
	Total Revenues	184,056.00	170,117.50	180,500.00	166,445.75	170,500.00
<u>Expenditures</u>						
32-00-532000	Engineering Fees	43,930.87	33,921.95	40,000.00	45,951.73	60,000.00
32-00-598000	Collection Costs	13,131.88	13,456.86	15,000.00	13,571.34	15,000.00
32-00-860000	Capital Outlay - Roads	122,400.10	14,879.50	150,142.00	20,762.02	95,500.00
	Total Expenditures	179,462.85	62,258.31	205,142.00	80,285.09	170,500.00
	Total Fund Revenue Over Expenditures	4,593.15	107,859.19	(24,642.00)	86,160.66	.00
<u>Fund Summary</u>						
	Revenue	184,056.00	170,117.50	180,500.00	166,445.75	170,500.00
	Expenditures	179,462.85	62,258.31	205,142.00	80,285.09	170,500.00
	Net Revenue Over Expenditures	4,593.15	107,859.19	(24,642.00)	86,160.66	.00

City of Palos Heights
 Capital Projects
 Fiscal Years 2021 and 2022
 1/21/2022

	2021 Budget	2021 Estimated	2022 Budgeted
Beginning Fund Balance	\$2,700,207	\$2,700,207	\$3,009,317
Revenues:	\$844,487	\$151,000	\$1,101,338
Expenditures:			
Engineering & Professional Services	\$560,000	\$150,000	\$310,000
Capital Outlay Roads - Ridgeland Ave	\$500,000	\$0	\$160,000
Capital Outlay Roads - Audible Crossing	\$55,000	\$0	\$45,000
Municipal Parking Lot	\$0	\$0	\$525,000
City Hall Improvements/Design	\$30,000	\$10,000	\$250,000
Recreation Improvements/Land Acquisition	\$400,000	\$225,000	\$600,000
Pool Improvements	\$50,000	\$3,500	\$50,000
Sidewalks	\$15,000	\$0	\$85,000
Bike Path	\$0	\$0	\$10,000
Lake Katherine Capital Improvments	\$20,000	\$15,000	\$50,000
Equipment	\$300,000	\$180,000	\$35,000
Parking Lot	\$50,000	\$0	\$10,000
Technology	\$10,000	\$16,000	\$60,000
Landscaping & Signage	\$150,000	\$500	\$0
Total Expenditures	\$2,140,000	\$600,000	\$2,190,000
Revenues over (under) Expenditures	(\$1,295,513)	(\$449,000)	(\$1,088,662)
Transfer from the General Fund according to the Fund Balance Policy*		\$758,110	
Estimated Ending Fund Balance	\$1,404,694	\$3,009,317	\$1,920,655

CITY OF PALOS HEIGHTS

Budget Worksheet - Department
Periods 01/22-12/22

FUND 34 - Capital Project Fund

	2019 Actual	2020 Actual	2021 Budget	2021 Actual	2022 Budget
<u>Revenue</u>					
34-00-347000	DCEO Grant	.00	.00	.00	525,000.00
34-00-348000	OSLAD Grant	200,000.00	155,204.64	.00	.00
34-00-348100	IDOT Reimbursement Engineering	8,987.32	139,112.85	310,000.00	12,726.57
34-00-381000	Interest Income	1,114.54	1,780.35	.00	.00
34-00-383000	Impact Fee City Infrastructure	1,500.00	3,000.00	.00	1,500.00
34-00-389000	Other Contributions	87,775.91	16,137.64	500,000.00	67,229.00
34-00-399000	End of Year Fund Balance Transfer	686,228.00	1,399,568.00	.00	758,110.00
34-00-399010	Transfer from General Fund	.00	.00	34,487.00	.00
	Total Revenues	985,605.77	1,714,803.48	844,487.00	839,565.57
					1,101,338.00
<u>Expenditures</u>					
34-00-532000	Engineering & Professional Service Fees	40,162.18	193,202.50	560,000.00	142,118.99
34-00-860000	Capital Outlay Roads	156,687.99	.00	55,000.00	.00
34-00-866000	Building Improvements / Land Acquisition	80,244.39	.00	.00	.00
34-00-867000	City Hall Improvements / Professional Fees	176,510.00	.00	300,000.00	9,278.00
34-00-868000	Recreation Improvements/Land Acquisition	57,903.65	576,875.84	400,000.00	212,176.84
34-00-868100	Pool Improvements	121,547.29	5,595.65	50,000.00	3,480.00
34-00-869000	Sidewalks	104,951.88	.00	15,000.00	.00
34-00-869300	Bike Path	.00	.00	.00	.00
34-00-870000	Municipal Parking Lot	.00	.00	.00	.00
34-00-871000	Lake Katherine Capital Improvements	21,556.73	4,930.00	20,000.00	19,861.42
34-00-874000	Parking Lot	.00	.00	50,000.00	.00
34-00-874100	Landscaping & Signage	.00	.00	150,000.00	500.00
34-00-875000	Capital Equipment/Vehicles	170,000.00	80,000.00	300,000.00	165,739.50
34-00-876000	Ridgeland Ave Improvements	.00	.00	500,000.00	.00
34-00-877000	Capital Projects - Technology	22,440.88	98,594.32	10,000.00	15,417.25
	Total Expenditures	952,004.99	959,198.31	2,410,000.00	568,572.00
	Total Fund Revenue Over Expenditures	33,600.78	755,605.17	(1,565,513.00)	270,993.57
					(1,088,662.00)
<u>Fund Summary</u>					
	Revenue	985,605.77	1,714,803.48	844,487.00	839,565.57
	Expenditures	952,004.99	959,198.31	2,410,000.00	568,572.00
	Net Revenue Over Expenditures	33,600.78	755,605.17	(1,565,513.00)	270,993.57
					(1,088,662.00)

City of Palos Heights
Recreation GO Bond Fund
Fiscal Years 2021 and 2022

12/22/2021

	2021 Budget	2021 Projected	2022 Proposed
Beginning Fund Balance	\$33,418	\$33,418	\$40,155
Revenues:	\$465,288	\$472,000	\$461,438
Expenditures:			
Bond Principal	\$295,000	\$295,000	\$300,000
Interest and Fees	\$170,288	\$170,263	\$161,438
Total Expenditures	\$465,288	\$465,263	\$461,438
Revenues over (under) Expenditures	\$0	\$6,737	\$0
Estimated Ending Fund Balance	\$33,418	\$40,155	\$40,155

CITY OF PALOS HEIGHTS

Budget Worksheet - Department
Periods 01/22-12/22

FUND 45 - Recreation GO Bond Fund

	2019 Actual	2020 Actual	2021 Budget	2021 Actual	2022 Budget	
<u>Revenue</u>						
45-00-311000	Property Tax Revenue - Current	469,019.59	470,216.12	464,788.00	468,767.18	460,938.00
45-00-311200	Property Tax Revenue - Prior	2,471.26	1,244.56	500.00	3,817.89	500.00
	Total Revenues	471,490.85	471,460.68	465,288.00	472,585.07	461,438.00
<u>Expenditures</u>						
45-00-730000	Bond Principal	275,000.00	285,000.00	295,000.00	295,000.00	300,000.00
45-00-731000	Interest and Fees	187,062.50	178,812.50	170,288.00	170,262.50	161,438.00
	Total Expenditures	462,062.50	463,812.50	465,288.00	465,262.50	461,438.00
	Total Fund Revenue Over Expenditures	9,428.35	7,648.18	.00	7,322.57	.00
<u>Fund Summary</u>						
	Revenue	471,490.85	471,460.68	465,288.00	472,585.07	461,438.00
	Expenditures	462,062.50	463,812.50	465,288.00	465,262.50	461,438.00
	Net Revenue Over Expenditures	9,428.35	7,648.18	.00	7,322.57	.00

City of Palos Heights
 Water & Sewer Capital Projects
 Fiscal Years 2021 and 2022

12/22/2021

	2021 Budget	2021 Projected	2022 Proposed
Beginning Fund Balance	\$4,478,659	\$4,478,659	\$5,069,659
Revenues:	\$867,494	\$1,336,000	\$837,680
Expenditures:			
Water Capital Improvements	\$2,260,000	\$85,000	\$2,948,000
Sewer Capital Improvements	\$750,000	\$120,000	\$1,000,000
Water / Sewer Equipment	\$390,000	\$390,000	\$120,000
Engineering Fees	\$300,000	\$150,000	\$390,000
Storage Facility	\$0	\$0	\$0
Total Expenditures	\$3,700,000	\$745,000	\$4,458,000
Revenues over (under) Expenditures	(\$2,832,506)	\$591,000	(\$3,620,320)
Estimated Ending Fund Balance	\$1,646,153	\$5,069,659	\$1,449,339

CITY OF PALOS HEIGHTS

Budget Worksheet - Department
Periods 01/22-12/22

FUND 50 - Water Sewer Capital Improvemen

	2019 Actual	2020 Actual	2021 Budget	2021 Actual	2022 Budget	
<u>Revenue</u>						
50-00-385000	Tower Rental - Verizon Misty Meadows	24,540.00	25,276.20	26,225.00	26,034.45	35,400.00
50-00-399000	End of Year Balance Transfer	705,833.00	1,949,998.00	.00	.00	.00
50-00-399510	Transfer from Water & Sewer Fund	.00	.00	841,269.00	.00	802,280.00
	Total Revenues	730,373.00	1,975,274.20	867,494.00	26,034.45	837,680.00
<u>Expenditures</u>						
50-00-532000	Engineering Fees / Professional Services	87,650.01	112,452.50	300,000.00	126,187.13	390,000.00
50-00-810000	Water & Sewer Equipment	3,120.00	273,873.45	390,000.00	343,906.02	120,000.00
50-00-862000	Water Capital Improvements	17,191.54	558,010.34	2,260,000.00	79,835.08	2,948,000.00
50-00-864000	Sewer Capital Improvements	2,582.00	518,038.02	750,000.00	115,656.62	1,000,000.00
50-00-999000	Interest Expense	10,396.75	.00	.00	.00	.00
	Total Expenditures	120,940.30	1,462,374.31	3,700,000.00	665,584.85	4,458,000.00
	Total Fund Revenue Over Expenditures	609,432.70	512,899.89	(2,832,506.00)	(639,550.40)	(3,620,320.00)
<u>Fund Summary</u>						
	Revenue	730,373.00	1,975,274.20	867,494.00	26,034.45	837,680.00
	Expenditures	120,940.30	1,462,374.31	3,700,000.00	665,584.85	4,458,000.00
	Net Revenue Over Expenditures	609,432.70	512,899.89	(2,832,506.00)	(639,550.40)	(3,620,320.00)

City of Palos Heights
Water and Sewer Fund Proforma
Fiscal Years 2021 and 2022
 12/22/2021

	2021 Budget	2021 Projected	2022 Proposed
Beginning Fund Balance*	\$1,743,578	\$1,743,578	\$2,643,578
Revenues:	\$7,492,500	\$7,100,000	\$7,460,500
Expenditures:	\$7,492,500	\$6,200,000	\$7,460,500
Revenues over (under) Expenditures	\$0	\$900,000	\$0
Estimated Ending Fund Balance	\$1,743,578	\$2,643,578	\$2,643,578
Fund Balance as a % of Expenses		72.09%	39.32%

CITY OF PALOS HEIGHTS

Budget Worksheet - Department
Periods 01/22-12/22

FUND 51 - Water Sewer Fund

	2019 Actual	2020 Actual	2021 Budget	2021 Actual	2022 Budget	
<u>Revenue</u>						
51-00-304000	Penalty	63,842.83	45,795.68	60,000.00	77,851.86	60,000.00
51-00-361000	Metered Water	5,432,898.66	5,718,880.57	5,800,000.00	5,314,203.10	5,800,000.00
51-00-361100	South Palos Sanitary District Water	445,265.57	481,686.45	475,000.00	424,429.95	475,000.00
51-00-362000	Sewer User Fee	1,114,240.58	1,087,920.36	1,100,000.00	998,044.23	1,100,000.00
51-00-363000	Sewer Tap-in Fee	1,800.00	3,600.00	1,000.00	7,248.00	3,000.00
51-00-364000	Water Tap-in Fee	2,344.00	4,487.00	1,000.00	12,548.00	5,000.00
51-00-365000	Water Meters	4,205.00	7,515.00	5,000.00	12,205.00	7,000.00
51-00-367000	Water Connections	300.00	10,339.48	500.00	1,755.00	500.00
51-00-381000	Interest Income	165,409.50	100,641.42	45,000.00	13,588.80	5,000.00
51-00-389000	Miscellaneous Revenues	6,666.03	6,324.98	5,000.00	4,186.00	5,000.00
51-00-392000	Sale of Property	.00	.00	.00	3,525.00	.00
	Total Revenues	7,236,972.17	7,467,190.94	7,492,500.00	6,869,584.94	7,460,500.00

CITY OF PALOS HEIGHTS

Budget Worksheet - Department
Periods 01/22-12/22

FUND 51 - Water Sewer Fund

	2019 Actual	2020 Actual	2021 Budget	2021 Actual	2022 Budget	
<u>Expenditures</u>						
51-00-421000	Full Time Wages	734,304.88	447,320.28	565,000.00	488,279.83	590,000.00
51-00-421100	Directors Salary	127,550.23	90,081.52	65,000.00	59,530.34	63,770.00
51-00-421200	Secretarial Wages	7,348.53	32,023.44	25,000.00	33,849.54	35,000.00
51-00-422000	Part Time Wages	.00	7,752.25	18,000.00	8,866.00	18,000.00
51-00-423000	Overtime	81,973.42	82,390.36	70,000.00	62,996.39	80,000.00
51-00-451000	Medical Insurance	257,335.00	275,000.00	317,000.00	290,583.37	317,000.00
51-00-461000	Social Security Contribution	45,303.47	47,492.79	51,000.00	39,428.36	50,000.00
51-00-462000	IMRF Contribution	56,427.13	89,028.19	94,000.00	66,744.50	75,000.00
51-00-463000	Medicare Contribution	10,635.74	11,106.97	12,000.00	9,220.98	12,000.00
51-00-529000	Equipment Maintenance	5,127.69	2,064.75	10,000.00	7,246.20	10,000.00
51-00-530000	Equipment Maint Reimb to General Fund	20,000.00	16,000.00	16,000.00	14,666.63	16,000.00
51-00-532000	Engineering/Professional Fees	62,508.34	62,203.49	65,000.00	17,140.75	65,000.00
51-00-535000	Vehicle Maint Reimb to General Fund	28,000.00	25,000.00	22,000.00	20,166.63	25,000.00
51-00-537000	Computer Hardware, Software, & Maintenance	22,246.31	36,012.00	25,000.00	22,416.91	25,000.00
51-00-539000	Legal Services	390.00	.00	2,000.00	580.50	2,000.00
51-00-540000	Building Maint Reimb to General Fund	150,000.00	160,000.00	160,000.00	146,666.63	160,000.00
51-00-551000	Postage	12,253.63	15,920.02	20,000.00	14,718.19	20,000.00
51-00-552000	Telephone	49,428.72	31,303.53	30,000.00	20,644.48	22,000.00
51-00-561000	Membership, Dues, Subscriptions	775.00	435.00	1,500.00	483.00	1,500.00
51-00-562000	Travel Expenses	.00	.00	250.00	20.00	250.00
51-00-563000	Training	3,275.56	2,009.00	5,000.00	3,152.00	5,000.00
51-00-571000	Utilities	70,145.37	86,983.24	78,000.00	75,414.49	88,000.00
51-00-575000	Purchase of Water	2,903,624.20	3,044,126.68	3,400,000.00	2,833,733.68	3,400,000.00
51-00-578000	Credit Card Fees	13,949.58	17,380.87	16,000.00	21,383.29	18,000.00
51-00-580000	Uniform Allowance	2,203.57	4,880.71	5,000.00	1,281.83	5,000.00
51-00-591000	IRMA Reimbursement to General Fund	86,567.78	101,960.41	101,925.00	101,631.32	102,000.00
51-00-594000	Equipment Rental	10,538.04	10,277.95	12,000.00	7,289.71	12,000.00
51-00-611000	Hydraulic Network	32,257.68	24,952.60	32,000.00	31,968.50	32,000.00
51-00-611100	Water System Maintenance	118,006.45	137,830.52	150,000.00	110,061.14	150,000.00
51-00-611200	Sewer System Maintenance	61,829.78	77,023.90	100,000.00	68,356.52	75,000.00
51-00-611300	Water System Maintenance Restoration	54,034.36	57,647.74	50,000.00	47,338.96	50,000.00
51-00-611400	Water Control System Maintenance	28,050.62	32,374.54	30,000.00	20,325.58	30,000.00
51-00-611500	Sewer Control System Maintenance	10,355.29	20,095.76	30,000.00	8,119.18	30,000.00
51-00-615000	Maintenance Supplies	5,025.94	8,523.03	9,000.00	4,795.44	9,000.00
51-00-651000	Office / Department Supplies	8,610.62	21,939.75	25,000.00	10,018.31	25,000.00
51-00-655000	Gas & Oil Reimbursement to General Fund	62,000.00	58,000.00	56,000.00	51,333.37	64,000.00
51-00-810000	Purchase of Equipment	6,041.24	164,166.00	30,000.00	2,137.11	30,000.00
51-00-813000	Purchase of Meters	10,921.17	41,629.81	60,000.00	60,736.20	60,000.00
51-00-910000	Emergency & Contingencies	.00	.00	300,000.00	.00	300,000.00
51-00-912000	Bad Debt Expense	5,992.99	7,215.89	.00	.00	.00
51-00-999000	Administrative Expense	269,300.00	304,775.00	431,556.00	395,593.00	406,700.00
51-00-999200	Secretarial Comp Reimb to General Fund	147,500.00	157,000.00	161,000.00	147,583.37	179,000.00
51-00-999500	Transfer to Water & Sewer Capital Fund	705,833.00	1,949,998.00	841,269.00	.00	802,280.00
51-00-999900	Depreciation Expense	325,023.00	.00	.00	.00	.00
	Total Expenditures	6,612,694.33	7,761,925.99	7,492,500.00	5,326,502.23	7,460,500.00
	Total Fund Revenue Over Expenditures	624,277.84	(294,735.05)	.00	1,543,082.71	.00
	Fund Summary					
	Revenue	7,236,972.17	7,467,190.94	7,492,500.00	6,869,584.94	7,460,500.00
	Expenditures	6,612,694.33	7,761,925.99	7,492,500.00	5,326,502.23	7,460,500.00

CITY OF PALOS HEIGHTS

Budget Worksheet - Department
Periods 01/22-12/22

FUND 51 - Water Sewer Fund

	2019 Actual	2020 Actual	2021 Budget	2021 Actual	2022 Budget
Net Revenue Over Expenditures	624,277.84	(294,735.05)	.00	1,543,082.71	.00

City of Palos Heights
Metra Station Operations Fund Proforma
Fiscal Years 2021 and 2022

1/3/2022

	2021 Budget	2021 Projected	2022 Proposed
Beginning Fund Balance	\$100,788	\$100,788	\$99,995
Revenues:	\$20,000	\$4,870	\$10,000
Expenditures:			
Administration	\$0	\$0	\$0
Public Safety	\$8,000	\$0	\$0
Buildings and Grounds	\$12,000	\$5,663	\$10,000
Total Expenditures	\$20,000	\$5,663	\$10,000
Revenues over (under) Expenditures	\$0	(\$793)	\$0
Estimated Ending Fund Balance	\$100,788	\$99,995	\$99,995

Palos Heights Public Library FY2022 APPROVED BUDGET

4000 · EXPENSES

4300 · PERSONNEL SERVICES

4310 · OPERATIONAL SALARIES

4311 · Salaried Employees	\$711,091.59
4312 · Hourly Employees	\$198,021.08
4313 · Additional Compensation	\$5,000.00

Total 4310 · OPERATIONAL SALARIES	\$914,112.67
--	---------------------

4330 · EMPLOYEE BENEFITS

4331 · IMRF Ill. Muni. Ret. Fund (Levied separately)	\$80,221.72
4332 · FICA Social Security (Levied separately)	\$69,547.12
4333 · Insurance	\$116,387.14
4334 · Staff Apparel	\$1,000.00

Total 4330 · EMPLOYEE BENEFITS	\$267,155.98
---------------------------------------	---------------------

4350 · STAFF & BOARD PROFESSIONAL EDUCATION

4351 · Membership Fees	\$2,400.00
4352 · Board Development	\$800.00
4353 · Administrator	\$500.00
4354 · Professional Staff	\$5,000.00
4355 · Support Staff	\$1,000.00
4356 · Mileage Reimbursement	\$1,200.00

Total 4350 · STAFF & BOARD PROFESSIONAL EDUCATION	\$10,900.00
--	--------------------

Total 4300 · PERSONNEL SERVICES	\$1,192,168.65
--	-----------------------

4400 · CONTRACTUAL SERVICES

4401 · PROFESSIONAL SERVICES

4361 · Audit Fees (levied separately)	\$6,640.00
4362 · Legal Fees	\$2,200.00
4363 · Consultant Fees	\$500.00
4364 · Appraisal Fees	\$575.00
4365 · Accounting	\$3,780.00

Total 4401 · PROFESSIONAL SERVICES	\$13,695.00
---	--------------------

4402 · OUTSIDE SERVICES

4412 · Payroll Services	\$4,000.00
4414 · Alarm	\$3,650.00
4416 · Maintenance	\$39,000.00
4417 · SWAN/OCLC	\$24,800.00
4418 · Technology	\$31,540.37

Total 4402 · OUTSIDE SERVICES	\$102,990.37
--------------------------------------	---------------------

4403 · PRINTING

4421 · Newspaper/Advertising Notices	\$250.00
4424 · Newsletter Printing	\$16,275.00

Total 4403 · PRINTING	\$16,525.00
------------------------------	--------------------

4404 · PROGRAMMING

4451 · Youth & Teen Programming	\$7,000.00
4452 · Public Services Programming	\$9,000.00
4454 · General Programming	\$6,000.00

Total 4404 · PROGRAMMING	\$22,000.00
---------------------------------	--------------------

**Palos Heights Public Library
FY2022 APPROVED BUDGET**

4405 · PUBLIC RELATIONS	
4461 · Public Relations	\$3,000.00
Total 4405 · PUBLIC RELATIONS	\$3,000.00
Total 4400 · CONTRACTUAL SERVICES	\$158,210.37
4406 · BUILDING MAINTENANCE	
4407 · REPAIRS & MAINTENANCE	
4431 · Pest Control	\$756.00
4432 · Heating/Cooling Service	\$12,000.00
4434 · Building Repairs	\$9,000.00
4436 · Lawn Maintenance	\$6,500.00
4437 · Snow Removal	\$6,178.68
Total 4407 · REPAIRS & MAINTENANCE	\$34,434.68
4408 · EQUIPMENT MAINTENANCE	
4531 · Copier	\$7,957.40
4533 · Other Equipment	\$240.00
Total 4408 · EQUIPMENT MAINTENANCE	\$8,197.40
Total 4406 · BUILDING MAINTENANCE	\$42,632.08
4440 · INSURANCE	
4441 · Bldg & Contents	\$19,040.40
4443 · Worker's Comp (levied separately)	\$2,228.10
Total 4440 · INSURANCE	\$21,268.50
4470 · UTILITIES	
4472 · Water	\$2,000.00
4473 · Gas	\$1,700.00
4474 · Telephone/FAX	\$2,150.00
4475 · INTERNET	\$8,386.56
Total 4470 · UTILITIES	\$14,236.56
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	\$5,000.00
4516 · Circulation - Supplies	\$3,050.00
4518 · Local History - Supplies	\$1,000.00
4519 · Hospitality - Supplies	\$1,200.00
Total 4501 · OFFICE SUPPLIES	\$15,950.00
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	\$700.00
4553 · Bulk Fees & Permits	\$3,240.00
Total 4503 · MAILING EXPENSES & FEES	\$3,940.00
Total 4500 · SUPPLIES	\$24,340.00

Palos Heights Public Library FY2022 APPROVED BUDGET

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	\$2,500.00

Total 4602 · BUILDING/FACILITY IMPROVEMENTS	\$2,500.00
--	-------------------

4603 · Special Reserves/Contingency

4631 · Special Reserves Replenishment	\$200,000.00
---------------------------------------	--------------

4603 · Special Reserves/Contingency	\$200,000.00
--	---------------------

Total 4600 · CAPITAL EXPENSES	\$202,500.00
--------------------------------------	---------------------

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
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	\$7,770.00

Total 4700 · MEDIA/LIBRARY MATERIALS	\$176,220.00
---	---------------------

4900A · MISC. REIMB. (NOT LEVIED FOR)

4900 · Reimbursement - Miscellaneous	\$1,200.00
4902 · Grants	\$18,459.63
4904 · Reimbursement Friends Book Sale	\$11,000.00
4906a · Reimbursements - Restricted Gifts/Donation	\$1,000.00
4906b · Reimbursements - Fundraising Expenses	\$2,500.00

Total 4900A · MISC. REIMB. (NOT LEVIED FOR)	\$34,159.63
--	--------------------

7000 · SPECIAL RESERVES PROJECTS

7001 · Special Reserves Projects	\$1,186,000.00
----------------------------------	----------------

Total 7000 · SPECIAL RESERVES PROJECTS	\$1,186,000.00
---	-----------------------

**Palos Heights Public Library
FY2022 APPROVED BUDGET**

Total 4000 · EXPENSES

\$3,051,735.79

3000 · RECEIPTS

3100 · REAL ESTATE TAXES

3101 · Tax Levies- Prior Years	\$6,000.00
* 3103 · Tax Levies-Current FY*	\$1,763,437.16
Corporate Fund Levy	\$1,605,635.17
IMRF Fund Levy	\$80,145.61
Social Security Levy	\$68,788.28
Audit Fund Levy	\$6,640.00
Worker's Comp Levy	\$2,228.10
3105 · Tax Levies-Last Yr	\$12,000.00
3261 · Corporate Replacement Tax	\$8,400.00
Total 3100 · REAL ESTATE TAXES	\$1,789,837.16

3200 · MISCELLANEOUS RECEIPTS

3201 · FRONT DESK

3210 · LOST/DAMAGED/OVERDUE FEES	\$5,000.00
3220 · BORROWERS CARDS	\$1,500.00
3250 · MISCELLANEOUS FRONT DESK	\$2,500.00
Total 3201 · Front Desk	\$9,000.00

3202 · MISCELLANEOUS - REIMBURSEMENTS

3231 · Friends Book Sales	\$11,000.00
3251 · Miscellaneous	\$1,200.00
3260a · Restricted Gifts/Donations	\$1,000.00
3260b · Unrestricted Gifts/Annual Fundraising	\$30,000.00
3260c · Planned Giving	\$0.00
Total 3202 · MISCELLANEOUS - REIMBURSEMENTS	\$43,200.00

3240 · COPIER

Copier	\$5,000.00
3240 · COPIER	\$5,000.00

3270 · Grants

	\$18,459.63
3270 · Grants	\$18,459.63

Total 3200 · MISCELLANEOUS RECEIPTS

\$75,659.63

3300 · INTEREST EARNED

3382 · Prior Years Taxes	\$30.00
3384 · Money Market FMB General Fund	\$200.00
3387 · Money Market IPTIP	\$2.00
3388 · Checking Account	\$7.00
Total 3300 · INTEREST EARNED	\$239.00

Total 3000 · RECEIPTS

\$1,865,735.79



CERTIFICATION

STATE OF ILLINOIS)
)
COUNTY OF COOK)

I, THOMAS KANTAS, DO HEREBY CERTIFY that I am the duly elected, qualified 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-25-21

AN ORDINANCE PROVIDING FOR THE TAX LEVY FOR THE CITY OF PALOS HEIGHTS FOR THE PERIOD BEGINNING JANUARY 1, 2021 AND ENDING DECEMBER 31, 2021

I FURTHER CERTIFY that said Ordinance was passed by the City Council of the City of Palos Heights at its meeting held on December 7, 2021.

Signed and Sealed this 7th Day of December, 2021.

Thomas Kantas
City Clerk

Ordinance No. O-25-21
AN ORDINANCE PROVIDING FOR THE
TAX LEVY FOR THE CITY OF PALOS HEIGHTS
FOR THE PERIOD BEGINNING JANUARY 1, 2021
AND ENDING DECEMBER 31, 2021

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, 2021 and ending December 31, 2021, to be the sum of the purpose of which appropriations are made and the sum or amount appropriated for each respective purpose and the sum to be collected from the tax levy are hereinafter specified in detail in accordance with the appropriation ordinance passed by the City Council on the 5th day of February, 2021, and duly published according to law on the 17th day of January, 2021.

Section 1:

That the sum of \$2,209,375 or as much thereof as is allowed by law is hereby levied as a general tax upon all property subject to taxation within the City of Palos Heights, Illinois, as the same is assessed and equalized for State and County purposes for the current year, for general corporate purposes, all as itemized and as shown and specified in Section 1 of said Appropriation ordinance and as hereinafter set forth in the column entitled "The Several Amounts to be Raised by Taxation, Itemized as Follows:", after giving effect to miscellaneous receipts from sources other than taxation, applied as hereinafter set forth.

That the sum of \$406,250 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 \$395,625 is hereby levied as a social security tax upon all the property subject to taxation within said city as the same is equalized for the State and County purposes for the purpose of the city's participation in the "Social Security Act".

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

That the sum of \$2,393,867 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 \$202,000 is hereby levied as a direct Joint Recreations Program for Handicapped tax upon all property subject to taxation within the City of Palos heights as the same is assessed and equalized for State and County purposes, for the purpose of establishing, conduction, and maintaining supervised Joint Recreation Programs for the Handicapped within the City.

That the sum of \$460,938 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 \$8,443,055

That the sum of **\$1,595,959** is hereby levied as a direct public library tax upon all of the property subject to taxation within said City of Palos Heights as the same is assessed and equalized for State and County purposes, for the purpose of establishing and maintaining free public libraries and reading rooms for the use and benefit of the inhabitants of said City.

That the sum of **\$87,861** 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 **\$72,854** is hereby levied as a Special Library Tax upon all the property subject to taxation within said City as the same is equalized for State and County purposes for the Library's participation in the "Social Security Act", which tax is hereby levied is in addition to taxes levied for general corporate purposes.

That the sum of **\$7,095** is hereby levied as Special Library Tax upon all the property subject to taxation within said City as the same is assessed and equalized for the State and County purposes, for the purpose of paying the cost of all auditing and reports thereunder, which tax hereby levied is in addition to taxes levied for the general corporate purposes.

That the sum of **\$2,228** 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 **\$2,451** 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 **\$1,768,448**

Grand Total for City and Library is **\$10,211,503.**

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 7th DAY OF DECEMBER, 2021.

VOTE: 7

AYES: 7 BASSO, BYLUT, CLIFFORD, KEY, LWEANSOWSKI, MCGOVERN, MCGROGAN

NAYES: 0

ABSENT: 1 BEGLEY

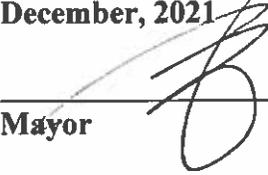


ATTEST:



City Clerk

Approved by me this 7th day of
December, 2021



Mayor

	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	\$170,743	\$0	\$170,743
01-11-421600	Finance Director Salary	\$93,361	\$0	\$93,361
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	\$77,178	\$0	\$77,178
01-11-422000	Salaries - Part Time	\$59,850	\$0	\$59,850
01-11-451000	Medical Insurance	\$1,680,000	\$373,092	\$1,306,908
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
01-11-521100	City Administrator Allowance	\$1,470	\$1,470	\$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	\$21,000	\$21,000	\$0
01-11-538000	Consulting/Professional Fees	\$15,750	\$15,750	\$0
01-11-549300	Health Inspections	\$17,850	\$17,850	\$0
01-11-551000	Postage	\$2,625	\$2,625	\$0
01-11-552000	Telephone	\$15,750	\$15,750	\$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	\$10,500	\$10,500	\$0
01-11-563000	Training	\$2,100	\$2,100	\$0
01-11-578000	Credit Card Fees	\$7,875	\$7,875	\$0
01-11-591000	Intergovernmental Risk Management Agency - Insuran	\$248,389	\$248,389	\$0
01-11-592000	Deductible/Insurance	\$21,000	\$21,000	\$0
01-11-594000	Rental Of Equipment	\$5,250	\$5,250	\$0
01-11-651000	Office/Departmental Supplies	\$15,750	\$15,750	\$0
01-11-674000	Codifications	\$4,200	\$4,200	\$0
01-11-710000	Public Relations/Special Events	\$21,000	\$21,000	\$0
01-11-711000	Pace Senior Bus Service	\$31,500	\$31,500	\$0
01-11-713000	Business Economic Dev. Advisory Committee	\$15,750	\$15,750	\$0
01-11-714000	Façade Program	\$52,500	\$52,500	\$0
01-11-715000	Veteran's Commission	\$1,050	\$1,050	\$0
01-11-825000	Art Commisssion Expenses	\$10,500	\$10,500	\$0
01-11-910000	Reserve for Emergency	\$100,000	\$100,000	\$0
01-11-925000	Miscellaneous Expense	\$100,000	\$100,000	\$0
01-11-991400	Interfund Transfer - Incremental Sales Tax	\$50,000	\$50,000	\$0
01-11-993400	Interfund Transfer Capital Projects	\$34,487	\$34,487	\$0
01-11-995600	Interfund Transfer Lake Katherine	\$214,219	\$214,219	\$0
Total General Government		\$3,569,842	\$1,548,797	\$2,021,045
Building Department				
01-15-421100	Building Commissioner Salary	\$118,650	\$4,870	\$113,780
01-15-421300	Secretarial Wages	\$59,850	\$2,100	\$57,750
01-15-421400	Part Time Inspectors	\$16,800	\$0	\$16,800
01-15-421700	Salaries - Part Time	\$31,500	\$31,500	\$0
01-15-530100	Vehicle Maintenance	\$105	\$105	\$0
01-15-549000	Professional Services	\$5,250	\$5,250	\$0
01-15-549400	Elevator Inspections	\$7,350	\$7,350	\$0
01-15-552000	Telephone	\$2,100	\$2,100	\$0
01-15-561000	Membership, Dues, Subscriptions	\$840	\$840	\$0
01-15-563000	Training	\$4,305	\$4,305	\$0
01-15-651000	Office/Department Supplies	\$4,305	\$4,305	\$0
01-15-658000	Operating Supplies	\$4,200	\$4,200	\$0
01-15-810000	Equipment Purchase & Maintenance	\$10,500	\$10,500	\$0
Total Building Department		\$265,755	\$77,425	\$188,330

		Total Appropriation	Receipts From Sources Other Than Tax Levy	To Be Raised By Tax Levy
Legal Expenses				
01-16-539100	City Attorney Retainer	\$15,750	\$15,750	\$0
01-16-539200	Prosecutor Retainer	\$37,800	\$37,800	\$0
01-16-539300	Legal Expense	\$26,250	\$26,250	\$0
01-16-539400	Union Negotiations-Legal	\$1,050	\$1,050	\$0
Total Legal Expenses		\$80,850	\$80,850	\$0
Police Department				
01-21-421000	Full Time Officer Wages	\$2,724,393	\$1,224,393	\$1,500,000
01-21-421100	Administrative Salaries	\$462,000	\$462,000	\$0
01-21-421400	Part Time Officer Wages	\$54,394	\$54,394	\$0
01-21-421500	Clerical Staff Wages	\$213,153	\$213,153	\$0
01-21-421600	Non-Swarn Wages	\$123,518	\$123,518	\$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	\$30,450	\$30,450	\$0
01-21-423200	Overtime - Drug	\$51,870	\$51,870	\$0
01-21-451100	Post Employment Health Benefit	\$83,795	\$83,795	\$0
01-21-530000	Equipment Maintenance	\$26,250	\$26,250	\$0
01-21-537000	Computer Hardware, Software & Maintenance	\$89,250	\$89,250	\$0
01-21-540000	Building Maintenance	\$57,750	\$57,750	\$0
01-21-540200	Janitorial Services	\$25,305	\$25,305	\$0
01-21-551000	Postage/Shipping	\$2,100	\$2,100	\$0
01-21-552000	Telephone	\$26,250	\$26,250	\$0
01-21-556000	Dispatching Services	\$363,827	\$363,827	\$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	\$31,500	\$31,500	\$0
01-21-651000	Office / Department Supplies	\$21,000	\$21,000	\$0
01-21-653000	Operational Services	\$19,425	\$19,425	\$0
01-21-653100	Crime Lab	\$22,050	\$22,050	\$0
01-21-660000	MSI Collection Expense	\$13,650	\$13,650	\$0
01-21-717000	Classic Car Event	\$9,660	\$9,660	\$0
01-21-718000	4th of July	\$12,600	\$12,600	\$0
01-21-810000	Purchase of Equipment	\$26,250	\$26,250	\$0
01-21-953000	Transfer to Police Pension Fund	\$0	\$0	\$0
Total Police Department		\$4,748,320	\$3,248,320	\$1,500,000
Police & Fire Commission				
01-25-421000	Secretarial Compensation	\$4,200	\$4,200	\$0
01-25-539000	Legal Expense-Attorney	\$1,050	\$1,050	\$0
01-25-554000	Legal Notices	\$525	\$525	\$0
01-25-561000	Membership, Dues, Subscriptions	\$525	\$525	\$0
01-25-568000	Employment & Promotion	\$2,625	\$2,625	\$0
Total Police & Fire Commission		\$8,925	\$8,925	\$0
Roads & Construction				
01-41-421000	Full Time Wages	\$288,750	\$288,750	\$0
01-41-421100	Director's Salary	\$61,765	\$61,765	\$0
01-41-421200	Secretarial Wages	\$21,000	\$21,000	\$0
01-41-421400	Snow Plowing Wages	\$21,000	\$21,000	\$0
01-41-423000	Overtime	\$8,400	\$8,400	\$0
01-41-423400	Snow Plowing Overtime	\$29,400	\$29,400	\$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	\$2,625	\$2,625	\$0
01-41-594000	Rental Of Equipment	\$2,625	\$2,625	\$0
01-41-651000	Office/Department Supplies	\$8,400	\$8,400	\$0
01-41-712000	Safety	\$2,100	\$2,100	\$0
01-41-810000	Purchase of Equipment	\$15,750	\$15,750	\$0
01-41-812000	Sidewalks	\$0	\$0	\$0
Total Roads & Construction		\$632,545	\$632,545	\$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	\$320,250	\$320,250	\$0
01-44-421200	Custodial Wages	\$49,350	\$49,350	\$0
01-44-421300	Seasonal Wages	\$57,750	\$57,750	\$0
01-44-423000	Overtime	\$12,600	\$12,600	\$0
01-44-532000	Engineering Fees	\$21,000	\$21,000	\$0
01-44-540000	City Hall Maintenance	\$42,000	\$42,000	\$0
01-44-540600	Lake Katherine Maintenance	\$15,750	\$15,750	\$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	\$47,250	\$47,250	\$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	\$23,100	\$23,100	\$0
01-44-545000	Warning Sirens	\$5,250	\$5,250	\$0
01-44-546000	Harlem Berms Maintenance	\$21,000	\$21,000	\$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	\$15,750	\$15,750	\$0
01-44-810000	Purchase of Equipment	\$10,500	\$10,500	\$0
Total Municipal Grounds & Property		\$773,745	\$773,745	\$0
Motor Vehicle Maintenance				
01-45-421000	Employee Full-Time Wages	\$171,150	\$171,150	\$0
01-45-423000	Employee Overtime Wages	\$6,825	\$6,825	\$0
01-45-529100	Police Equipment Maintenance	\$2,625	\$2,625	\$0
01-45-529300	Buildings & Grounds Equipment Maintenance	\$12,600	\$12,600	\$0
01-45-529400	Roads Equipment Maintenance	\$9,450	\$9,450	\$0
01-45-529600	Lake Katherine Equipment Maintenance	\$3,150	\$3,150	\$0
01-45-529800	Water & Sewer Equipment Maintenance	\$16,800	\$16,800	\$0
01-45-529900	MVM Equipment Maintenance	\$2,625	\$2,625	\$0
01-45-534000	Snow Plow Equipment Maintenance	\$9,450	\$9,450	\$0
01-45-535100	Police Vehicle Maintenance	\$21,000	\$21,000	\$0
01-45-535200	Building Department Vehicle Maintenance	\$1,575	\$1,575	\$0
01-45-535300	Buildings & Grounds Vehicle Maintenance	\$3,675	\$3,675	\$0
01-45-535400	Roads Vehicle Maintenance	\$13,650	\$13,650	\$0
01-45-535500	Recreation Vehicle Maintenance	\$3,150	\$3,150	\$0
01-45-535600	Lake Katherine Vehicle Maintenance	\$1,575	\$1,575	\$0
01-45-535800	Water & Sewer Vehicle Maintenance	\$23,100	\$23,100	\$0
01-45-535900	MVM Vehicle Maintenance	\$1,050	\$1,050	\$0
01-45-537000	Computer Hardware, Software, & Maintenance	\$5,250	\$5,250	\$0
01-45-561000	Membership, Dues, Subscriptions	\$210	\$210	\$0
01-45-563000	Training	\$4,200	\$4,200	\$0
01-45-580000	Uniform Allowance	\$7,140	\$7,140	\$0
01-45-594000	Equipment Rental	\$3,150	\$3,150	\$0
01-45-651000	Office / Department Supplies	\$8,400	\$8,400	\$0
01-45-655000	Gasoline & Oil	\$147,000	\$147,000	\$0
01-45-810000	Purchase Of Equipmnt	\$42,000	\$42,000	\$0
Total Motor Vehicle Maintenance		\$520,800	\$520,800	\$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	\$107,791	\$0	\$107,791
01-51-421200	Assistant Parks & Recreation Director Salary	\$63,000	\$0	\$63,000
01-51-421300	Office Manager Salary	\$47,250	\$0	\$47,250
01-51-421400	Youth Supervisor's Salary	\$45,880	\$0	\$45,880
01-51-421500	Front Desk Wages	\$86,100	\$0	\$86,100
01-51-421600	Building Attendant Salary	\$22,050	\$0	\$22,050
01-51-421700	Recreation Program Supervisor Salary	\$45,880	\$0	\$45,880
01-51-421800	Full Time Custodial Wages	\$57,605	\$0	\$57,605
01-51-421900	Recreation Asst / Intern Wages	\$18,900	\$0	\$18,900
01-51-422100	Adult Program Staff Wages	\$10,500	\$0	\$10,500
01-51-422200	Camp Staff Wages	\$54,600	\$0	\$54,600
01-51-422300	Early Childhood Staff Wages	\$6,825	\$0	\$6,825
01-51-422400	Group Fitness Staff Wages	\$26,250	\$0	\$26,250
01-51-422500	Preschool Staff Wages	\$46,200	\$0	\$46,200
01-51-422600	Special Event Staff Wages	\$3,150	\$0	\$3,150
01-51-422700	Teen Program Staff Wages	\$525	\$0	\$525
01-51-422800	Youth Program Staff Wages	\$50,400	\$0	\$50,400
01-51-422900	Youth Athletic Staff Wages	\$23,100	\$0	\$23,100
01-51-423000	Birthday Party Staff Wages	\$2,100	\$0	\$2,100
01-51-423100	Fitness Center Attendant Wages	\$58,800	\$0	\$58,800
01-51-423200	Facilities Manager Wages	\$49,875	\$0	\$49,875
01-51-423300	Part Time Custodian Wages	\$60,900	\$12,681	\$48,219
01-51-423400	Full Time Facility Tech Wages	\$68,107	\$68,107	\$0
01-51-423500	Personal Trainer Wages	\$18,900	\$18,900	\$0
01-51-423700	Open Gym Staff Wages	\$10,500	\$10,500	\$0
01-51-537000	Computer Hardware, Software, & Maintenance	\$10,500	\$10,500	\$0
01-51-540000	Recreation Building Expense	\$10,500	\$10,500	\$0
01-51-540100	Contractual Services Building	\$21,000	\$21,000	\$0
01-51-540200	Contractual Services Fitness	\$5,250	\$5,250	\$0
01-51-549000	Professional Services	\$18,900	\$18,900	\$0
01-51-551000	Postage	\$4,200	\$4,200	\$0
01-51-552000	Telephone	\$22,575	\$22,575	\$0
01-51-557000	Publicity & Advertising	\$15,750	\$15,750	\$0
01-51-559000	Software Licensing	\$10,500	\$10,500	\$0
01-51-561000	Membership, Dues and Subscription	\$5,250	\$5,250	\$0
01-51-563000	Training	\$5,040	\$5,040	\$0
01-51-567000	Employee Background Checks	\$3,150	\$3,150	\$0
01-51-571000	Utilities-Gas	\$11,550	\$11,550	\$0
01-51-578000	Credit Card Fees	\$13,650	\$13,650	\$0
01-51-594000	Contractual Services	\$18,900	\$18,900	\$0
01-51-594100	Fitness Equipment Lease	\$31,500	\$31,500	\$0
01-51-651000	Office / Department Supplies	\$7,350	\$7,350	\$0
01-51-662000	Custodial Supplies	\$12,600	\$12,600	\$0
01-51-681100	Adult Program Supplies	\$7,350	\$7,350	\$0
01-51-681200	Camp Supplies	\$10,500	\$10,500	\$0
01-51-681300	Early Childhood Program Supplies	\$3,675	\$3,675	\$0
01-51-681400	Fitness Program Supplies	\$1,050	\$1,050	\$0
01-51-681500	Preschool Supplies	\$6,300	\$6,300	\$0
01-51-681600	Special Event Supplies	\$21,000	\$21,000	\$0
01-51-681700	Teen Program Supplies	\$525	\$525	\$0
01-51-681800	Youth Program Supplies	\$17,850	\$17,850	\$0
01-51-681900	Youth Athletic Supplies	\$21,000	\$21,000	\$0
01-51-682000	Birthday Party Supplies	\$1,575	\$1,575	\$0
01-51-683000	Vending Supplies	\$6,300	\$6,300	\$0
01-51-685000	Farmers Market Exepnses	\$5,775	\$5,775	\$0
01-51-701000	Senior Citizens Programs	\$2,730	\$2,730	\$0
01-51-718000	4th of July	\$30,450	\$30,450	\$0
01-51-811000	Vehicle	\$525	\$525	\$0
01-51-812000	Fitness Center Equipment Purchase	\$5,250	\$5,250	\$0
01-51-826000	Park Development Program	\$10,500	\$10,500	\$0
Total Recreation Department		\$1,365,708	\$490,708	\$875,000
LK - Operational Expenses - Conference Center				
01-54-421100	Clubhouse Building Supervisor Wages	\$22,050	\$22,050	\$0
01-54-421200	Custodial Wages	\$14,700	\$14,700	\$0
01-54-530000	Maintenance Contracts	\$5,775	\$5,775	\$0
01-54-540000	Clubhouse Maintenance	\$4,725	\$4,725	\$0
01-54-551000	Postage	\$1,575	\$1,575	\$0
01-54-552000	Telephone	\$2,625	\$2,625	\$0
01-54-571000	Utilities	\$24,150	\$24,150	\$0
01-54-591000	Liquor Insurance Policy	\$5,250	\$5,250	\$0
Total LK - Operational Expenses - Conference Center		\$80,850	\$80,850	\$0

		Total Appropriation	Receipts From Sources Other Than Tax Levy	To Be Raised By Tax Levy
LK - Operational Expenses - Nature Center				
01-56-421000	LK Operations Manager Salary	\$88,200	\$88,200	\$0
01-56-421200	LK Business Coordinator Salary	\$55,976	\$55,976	\$0
01-56-421300	LK Program Coordinator Salary	\$46,308	\$46,308	\$0
01-56-421500	Part Time Seasonal Wages	\$84,000	\$84,000	\$0
01-56-421600	Naturalist Salary	\$51,246	\$51,246	\$0
01-56-529000	Other Maintenance	\$1,575	\$1,575	\$0
01-56-530000	Maintenance Contracts	\$16,800	\$16,800	\$0
01-56-540000	Building Maintenance	\$3,150	\$3,150	\$0
01-56-540100	Nature Center Maintenance	\$4,200	\$4,200	\$0
01-56-552000	Telephone	\$8,400	\$8,400	\$0
01-56-571000	Utilities	\$1,575	\$1,575	\$0
01-56-571300	Utilities - Cable	\$525	\$525	\$0
01-56-651000	Office / Department Supplies	\$3,675	\$3,675	\$0
Total LK - Operational Expenses - Nature Center		\$365,630	\$365,630	\$0
Swimming Pool				
01-58-421000	Aquatic Coordinator Salary	\$13,125	\$13,125	\$0
01-58-421100	Assistant Manager's Salary	\$17,850	\$17,850	\$0
01-58-421200	Cashiers / Attendants / Concession Wages	\$30,450	\$30,450	\$0
01-58-421400	Life Guards / Crew Leader Wages	\$69,300	\$69,300	\$0
01-58-421500	Swim Instructor Wages	\$7,875	\$7,875	\$0
01-58-421600	Maintenance Staff Wages	\$3,675	\$3,675	\$0
01-58-461000	Social Security Contribution	\$8,610	\$8,610	\$0
01-58-462000	IMRF Contribution	\$1,785	\$1,785	\$0
01-58-463000	Medicare	\$2,310	\$2,310	\$0
01-58-543000	Pool Property Maintenance	\$3,150	\$3,150	\$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	\$7,350	\$7,350	\$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
01-58-668000	Chemical Supplies	\$12,600	\$12,600	\$0
01-58-669000	Concession Supplies	\$7,350	\$7,350	\$0
01-58-712000	Aquatic Safety	\$4,200	\$4,200	\$0
01-58-810000	Purchase of Equipment	\$1,050	\$1,050	\$0
01-58-861000	Capital Improvements	\$5,250	\$5,250	\$0
Total Swimming Pool		\$210,630	\$210,630	\$0
TOTAL GENERAL FUND		\$12,623,600	\$8,039,225	\$4,584,375
Beautification Fund Expenses				
02-01-700000	Marketing	\$2,100	\$2,100	\$0
02-01-700400	Equipment Rental	\$2,100	\$2,100	\$0
02-01-700600	Shirt Expense	\$3,150	\$3,150	\$0
02-01-700800	Miscellaneous Expenses	\$1,470	\$1,470	\$0
02-01-700900	Prize Money	\$5,250	\$5,250	\$0
02-01-990200	Transfer to Keep Palos Heights Beautiful	\$0	\$0	\$0
02-01-900300	Charitable Contributions	\$630	\$630	\$0
02-02-700000	Plants, Soil & Supplies	\$3,318	\$3,318	\$0
02-02-700300	Signage	\$179	\$179	\$0
02-02-700400	Miscellaneous Expenses	\$210	\$210	\$0
02-02-700500	Planting Day Expenses	\$74	\$74	\$0
02-03-700000	Recognition Night	\$541	\$541	\$0
02-03-700100	Miscellaneous Expenses	\$1,050	\$1,050	\$0
02-03-700200	Subdivision Entrance Program	\$525	\$525	\$0
02-03-990300	Charitable Contributions	\$26,250	\$26,250	\$0
Total Beautification Fund Expenses		\$46,847	\$46,847	\$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	\$21,000	\$21,000	\$0
11-00-539000 Legal Services	\$15,750	\$15,750	\$0
11-00-549000 Professional Services	\$36,750	\$36,750	\$0
11-00-551000 Postage	\$1,575	\$1,575	\$0
11-00-554000 Printing, Publishing, Legal Notices	\$525	\$525	\$0
Total Gateway TIF General Project Expenses	\$75,600	\$75,600	\$0
Cal-Sag Bike Trail			
12-00-863000 Bike Trail Maintenance	\$10,500	\$10,500	\$0
Total Cal-Sag Bike Trail	\$10,500	\$10,500	\$0
127th & Harlem TIF			
13-00-421000 City Staff Professional Services	\$7,875	\$7,875	\$0
13-00-539000 Legal Services	\$14,700	\$14,700	\$0
13-00-549000 Professional Services	\$3,150	\$3,150	\$0
13-00-551000 Printing, Publishing, Legal Notices	\$210	\$210	\$0
13-00-810000 Jewel Note Payment	\$315,000	\$315,000	\$0
Total 127th & Harlem TIF Expenses	\$340,935	\$340,935	\$0
Business District Fund			
14-01-421000 City Staff Professional Services	\$3,675	\$3,675	\$0
14-01-539000 Legal Services-Business District	\$5,250	\$5,250	\$0
14-01-549000 Professional Services-Business District	\$525	\$525	\$0
14-01-810000 Jewel Note Payment-Business District	\$126,000	\$126,000	\$0
14-02-421000 City Staff Professional Services	\$2,100	\$2,100	\$0
14-02-539000 Legal Services-Incremental Sales Tax	\$1,575	\$1,575	\$0
14-02-549000 Professional Services-Incremental Sales Tax	\$525	\$525	\$0
14-02-810000 Jewel Note Payment-Incremental Sales Tax	\$47,250	\$47,250	\$0
Total Business District Fund Expenses	\$186,900	\$186,900	\$0
Motor Fuel Tax			
15-00-617000 Salt Deliveries	\$63,000	\$63,000	\$0
15-00-860000 Capital Outlay	\$472,351	\$472,351	\$0
15-00-861000 Rebuild IL Bond Fund Expenses	\$577,351	\$577,351	\$0
Total Motor Fuel Fund	\$1,112,702	\$1,112,702	\$0
Illinois Municipal Retirement Fund & Social Security			
16-00-461000 Social Security Contribution-City	\$276,875	\$0	\$276,875
16-00-462000 IMRF Retirement Contribution-City	\$406,250	\$0	\$406,250
16-00-463000 Medicare Contribution-City	\$118,750	\$0	\$118,750
Total Illinois Municipal Retirement Fund & Social Security	\$801,875	\$0	\$801,875
Special Recreation Fund			
25-00-549000 Professional Services	\$0	\$0	\$0
25-00-800000 Inclusion Cost	\$1,575	\$0	\$1,575
25-00-803000 Park / Playground Accessibility	\$7,875	\$0	\$7,875
25-00-804000 Accessibility Projects	\$131,250	\$0	\$131,250
25-00-992000 SWSRA Payments	\$99,750	\$38,450	\$61,300
Total Special Recreation Fund	\$240,450	\$38,450	\$202,000
DUI Fund			
28-73-569000 DUI Enforcement/Education	\$1,050	\$1,050	\$0
28-73-962000 Other Law Enforcement Expenses	\$9,450	\$9,450	\$0
Total DUI Fund	\$10,500	\$10,500	\$0
Drug Asset Forfeiture - Justice			
29-71-585000 Law Enforcement Equipment	\$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	\$42,000	\$42,000	\$0
32-00-598000 Vehicle License Collection Costs	\$15,750	\$15,750	\$0
32-00-860000 Capital Outlay - Roads	\$157,649	\$157,649	\$0
Total Vehicle License Fund	\$215,399	\$215,399	\$0

		Total Appropriation	Receipts From Sources Other Than Tax Levy	To Be Raised By Tax Levy
Capital Projects				
34-00-532000	Engineering Fees	\$588,000	\$588,000	\$0
34-00-860000	Capital Outlay Roads	\$57,750	\$57,750	\$0
34-00-867000	City Hall Improvements	\$315,000	\$315,000	\$0
34-00-868000	Recreation Improvements / Land Acquisition	\$420,000	\$420,000	\$0
34-00-868100	Pool Improvements	\$52,500	\$52,500	\$0
34-00-869000	Sidewalks	\$15,750	\$15,750	\$0
34-00-869300	Bike Path	\$0	\$0	\$0
34-00-871000	Lake Katherine Capital Improvements	\$21,000	\$21,000	\$0
34-00-874000	Parking Lot	\$52,500	\$52,500	\$0
34-00-874100	Landscaping & Signage	\$157,500	\$157,500	\$0
34-00-875000	Capital Equipment / Vehicles	\$315,000	\$315,000	\$0
34-00-876000	Ridgeland Ave Improvements	\$525,000	\$525,000	\$0
34-00-877000	Capital Projects - Technology	\$10,500	\$10,500	\$0
Total Capital Projects Fun		\$2,530,500	\$2,530,500	\$0
Water and Sewer Capital Improvements Fund				
50-00-532000	Engineering Fees	\$315,000	\$315,000	\$0
50-00-810000	Water & Sewer Equipment	\$409,500	\$409,500	\$0
50-00-862000	Water Capital Improvements	\$2,373,000	\$2,373,000	\$0
50-00-864000	Sewer Capital Improvements	\$787,500	\$787,500	\$0
Total Water and Sewer Capital Improvements Fund		\$3,885,000	\$3,885,000	\$0
Water and Sewer Fund				
51-00-421000	Full Time Wages	\$593,250	\$593,250	\$0
51-00-421100	Director's Salary	\$68,250	\$68,250	\$0
51-00-421200	Secretarial Wages	\$26,250	\$26,250	\$0
51-00-422000	Part Time Wages	\$18,900	\$18,900	\$0
51-00-423000	Overtime	\$73,500	\$73,500	\$0
51-00-451000	Medical Insurance	\$332,850	\$332,850	\$0
51-00-461000	Social Security Contribution	\$53,550	\$53,550	\$0
51-00-462000	IMRF Contribution	\$98,700	\$98,700	\$0
51-00-463000	Medicare	\$12,600	\$12,600	\$0
51-00-529000	Equipment Maintenance	\$10,500	\$10,500	\$0
51-00-530000	Equipment Maintenance Reimbursement to General Fi	\$16,800	\$16,800	\$0
51-00-532000	Engineering Fees	\$68,250	\$68,250	\$0
51-00-535000	Vehicle Maintenance Reimbursement to General Fund	\$23,100	\$23,100	\$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 Func	\$168,000	\$168,000	\$0
51-00-551000	Postage	\$21,000	\$21,000	\$0
51-00-552000	Telephone	\$31,500	\$31,500	\$0
51-00-561000	Membership, Dues, Subscriptions	\$1,575	\$1,575	\$0
51-00-562000	Travel Expenses	\$263	\$263	\$0
51-00-563000	Training	\$5,250	\$5,250	\$0

		Total Appropriation	Receipts From Sources Other Than Tax Levy	To Be Raised By Tax Levy
51-00-571000	Utilities	\$81,900	\$81,900	\$0
51-00-575000	Purchase Of Water	\$3,570,000	\$3,570,000	\$0
51-00-578000	Credit Card Fees	\$16,800	\$16,800	\$0
51-00-580000	Uniform Allowance	\$5,250	\$5,250	\$0
51-00-591000	IRMA Reimbursement to General Fund	\$107,021	\$107,021	\$0
51-00-594000	Equipment Rental	\$12,600	\$12,600	\$0
51-00-611000	Hydraulic Network	\$33,600	\$33,600	\$0
51-00-611100	Water System Maintenance	\$157,500	\$157,500	\$0
51-00-611200	Sewer System Maintenance	\$105,000	\$105,000	\$0
51-00-611300	Water System Maintenance Restoration	\$52,500	\$52,500	\$0
51-00-611400	Water Control System Maintenance	\$31,500	\$31,500	\$0
51-00-611500	Sewer Control System Maintenance	\$31,500	\$31,500	\$0
51-00-615000	Maintenance Supplies	\$9,450	\$9,450	\$0
51-00-651000	Office / Department Supplies	\$26,250	\$26,250	\$0
51-00-655000	Gas & Oil	\$58,800	\$58,800	\$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 Fu	\$453,134	\$453,134	\$0
51-00-999200	Clerical Support	\$169,050	\$169,050	\$0
51-00-999500	Transfer to Water & Sewer Capital Fund	\$841,269	\$841,269	\$0
Total Water and Sewer Fund		\$7,810,062	\$7,810,062	\$0
Metra Station Operations Fund				
52-21-421000	Patrol Salaries	\$8,400	\$8,400	\$0
52-44-421000	PW Bldgs & Grounds Salaries	\$8,400	\$8,400	\$0
52-44-667000	Supplies and Equipment	\$2,100	\$2,100	\$0
52-44-860000	Capital Improvements Metra	\$2,100	\$2,100	\$0
Total Metra Station Operations Fund		\$21,000	\$21,000	\$0
Police Pension				
	Police Pension	\$2,393,867	\$0	\$2,393,867
Total Police Pension		\$2,393,867	\$0	\$2,393,867
Debt Service				
	Bonds & Interest	\$460,938	\$0	\$460,938
Total Police Pension		\$460,938	\$0	\$460,938
GRAND TOTAL MUNICIPALITY		\$32,892,885	\$24,449,830	\$8,443,055
Library				
	Personnel	\$957,843	\$88,267	\$869,576
	Employee Benefits	\$113,876	\$2,208	\$111,668
	Staff/Board Development	\$14,740	\$4,371	\$10,369
	Contractual Services	\$196,699	\$53,940	\$142,759
	Maintenance	\$59,260	\$18,705	\$40,555
	Insurance	\$24,038	\$3,806	\$20,232
	Utilities	\$13,788	\$245	\$13,543
	Supplies	\$27,984	\$4,830	\$23,154
	Capital Services	\$161,250	\$0	\$161,250
	Media	\$198,242	\$30,608	\$167,634
	Special Reserve Projects	\$808,222	\$773,003	\$35,219
	Contingency	\$102,480	\$102,480	\$0
	Illinois Municipal Retirement Fund	\$87,861	\$0	\$87,861
	Social Security Contribution	\$72,854	\$0	\$72,854
	Audit	\$7,095	\$0	\$7,095
	Public Liability Insurance	\$2,640	\$412	\$2,228
	Unemployment Compensation	\$3,500	\$3,500	\$0
	Workers' Compensation	\$2,640	\$189	\$2,451
	Debt Service	\$0	\$0	\$0
Total Library		\$2,855,012	\$1,086,564	\$1,768,448
TOTAL AMOUNT TO BE RAISED BY TAXATION		\$35,747,897	\$25,536,394	\$10,211,503

ORDINANCE NO. O-03-22

AN ORDINANCE PROVIDING AN APPROPRIATION FOR CORPORATE PURPOSE
FOR THE PERIOD BEGINNING JANUARY 1, 2022 AND ENDING DECEMBER 31, 2022

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

Section 1. That the following sums, or as much thereof as may be authorized by law, be and the same are hereby appropriated for the period beginning January 1, 2022 and ending December 31, 2022; that the sums of money hereinafter set forth are deemed necessary to defray all necessary expenses and liabilities for said period, for the several municipal purposes following:

APPROPRIATION

General Government		
01-11-421000	Salaries - Full Time	\$304,500
01-11-421100	Mayor Salary	\$12,600
01-11-421200	Alderman Salaries	\$42,000
01-11-421300	City Clerk Salary	\$7,875
01-11-421400	Treasurer Salary	\$5,250
01-11-421500	City Administrator Salary	\$165,900
01-11-421600	Director of Accounting Salary	\$96,161
01-11-421700	Deputy City Clerk Stipend	\$4,725
01-11-421800	City Collector Stipend	\$3,780
01-11-421900	Community Development Coordina	\$45,413
01-11-422000	Salaries - Part Time	\$89,250
01-11-451000	Medical Insurance	\$1,680,000
01-11-520000	Mayor Allowance	\$3,045
01-11-520100	City Clerk Allowance	\$2,205
01-11-520200	City Treasurer Allowance	\$2,205
01-11-520300	Donald Bylut Allowance	\$2,520
01-11-520400	Jeffrey Key Allowance	\$2,520
01-11-520500	Jack Clifford Allowance	\$2,520
01-11-520600	Brent Lewandowski Allowance	\$2,520
01-11-520700	Heather Begley Allowance	\$2,520
01-11-520800	Jerry McGovern Allowance	\$2,520
01-11-520900	Bob Basso Allowance	\$2,520
01-11-521000	Mike McGrogan Allowance	\$2,520
01-11-521100	City Administrator Allowance	\$0
01-11-530000	Equipment Maintenance	\$1,050
01-11-531000	Public Accounting Service	\$47,250
01-11-537000	Computer Hardware, Software, &	\$52,500
01-11-538000	Consulting / Professional Fees	\$157,500
01-11-549300	Health Inspections	\$17,850
01-11-551000	Postage	\$2,625
01-11-552000	Telephone	\$26,250
01-11-554000	Printing, Publishing, Legal No	\$3,150
01-11-558000	Web Site Expenses	\$8,400
01-11-561000	Membership, Dues, Subscription	\$13,650
01-11-563000	Training	\$5,250
01-11-578000	Credit Card Fees	\$7,875
01-11-591000	IRMA	\$208,132
01-11-592000	Insurance Deductible	\$21,000
01-11-594000	Rental of Equipment	\$7,350
01-11-651000	Office / Department Supplies	\$21,000
01-11-674000	Codifications	\$4,200
01-11-710000	Public Relations / Special Eve	\$52,500
01-11-711000	Pace Senior Bus Service	\$26,250
01-11-713000	Business Development / Advisor	\$10,500
01-11-714000	Facade Program	\$52,500
01-11-715000	Veterans	\$1,050
01-11-825000	Art Commission Expenses	\$10,500
01-11-910000	Emergencies / Contingencies	\$100,000
01-11-925000	Miscellaneous Expenses	\$100,000
01-11-991400	Incremental Sales Tax Transfer	\$70,000
01-11-993400	Interfund Operating Transfer C	\$286,338
01-11-995600	Interfund Operating Transfer L	\$243,450
	Total General Government	\$4,043,189
Building Department		
01-15-421100	Building Commissioner	\$114,450
01-15-421200	Full Time Inspector	\$73,500
01-15-421300	Secretarial Wages	\$45,150
01-15-421400	Part Time Inspectors	\$31,500
01-15-421700	Salaries - Part Time	\$29,400
01-15-530100	Vehicle Maintenance	\$525
01-15-549000	Professional Services	\$6,300
01-15-549400	Elevator Inspections	\$7,350
01-15-552000	Telephone	\$3,150
01-15-561000	Membership, Dues, Subscription	\$441
01-15-563000	Training	\$2,625
01-15-651000	Office / Department Supplies	\$4,200
01-15-658000	Operating Supplies	\$5,250
01-15-810000	Equipment Purchase/Maintenance	\$10,500
	Total Building Department	\$334,341

Legal Expenses		
01-16-539100	City Attorney Retainer	\$22,680
01-16-539200	Prosecutor Retainer	\$37,800
01-16-539300	Legal Expense	\$42,000
01-16-539400	Union Negotiations - Legal	\$10,500
Total Legal Expenses		\$112,980

Police Department		
01-21-421000	Full Time Officer Wages	\$2,621,953
01-21-421100	Administrative Salaries	\$462,940
01-21-421400	Part Time Officer Wages	\$56,027
01-21-421500	Clerical Staff Wages	\$239,993
01-21-421600	Non-Sworn Wages	\$128,095
01-21-422000	Specialty Pay / Longevity	\$35,700
01-21-423000	Overtime	\$168,000
01-21-423100	IDOT Traffic Enforcement Progr	\$25,620
01-21-423200	Overtime - Drug	\$51,870
01-21-451100	Post Employment Health Plan	\$88,877
01-21-530000	Equipment Maintenance	\$31,500
01-21-537000	Computer Hardware, Software, &	\$94,500
01-21-540000	Building Maintenance	\$63,000
01-21-540200	Janitorial Services	\$26,064
01-21-551000	Postage	\$2,100
01-21-552000	Telephone	\$44,625
01-21-556000	Dispatching Services	\$372,923
01-21-561000	Membership, Dues, Subscription	\$2,100
01-21-563000	Training	\$31,500
01-21-564000	Tuition Reimbursement	\$12,180
01-21-571300	Utilities - Gas	\$8,400
01-21-580000	Uniform Allowance	\$33,600
01-21-651000	Office / Department Supplies	\$21,000
01-21-653000	Operational Services	\$19,950
01-21-653100	Crime Lab	\$22,050
01-21-660000	MSI Collection Expense	\$13,860
01-21-717000	Classic Car Even	\$8,873
01-21-718000	4th of July	\$16,905
01-21-810000	Purchase of Equipment	\$31,500
Total Police Department		\$4,735,705

Police & Fire Commission		
01-25-421000	Secretarial Stipend	\$4,200
01-25-539000	Legal Expense - Attorney	\$1,050
01-25-554000	Legal Notices	\$525
01-25-561000	Membership, Dues, Subscription	\$525
01-25-568000	Employment & Promotion	\$2,625
Total Police & Fire Commission		\$8,925

Roads & Construction		
01-41-421000	Full Time Wages	\$299,250
01-41-421100	Director's Salary	\$66,959
01-41-421200	Secretarial Wages	\$21,000
01-41-421300	Seasonal Wages	\$21,000
01-41-421400	Snow Plowing Wages	\$31,500
01-41-423000	Overtime	\$8,400
01-41-423400	Snow Plowing Overtime	\$42,000
01-41-532000	Engineering/Professional Fees	\$21,000
01-41-541000	Street Maintenance/Repairs/Sig	\$63,000
01-41-541100	Drainage Maintenance	\$26,250
01-41-541200	Restoration	\$21,000
01-41-554000	Legal Notices	\$1,050
01-41-561000	Membership, Dues, Subscription	\$525
01-41-562000	Travel Expenses	\$105
01-41-563000	Training	\$1,050
01-41-571000	Utilities	\$36,750
01-41-580000	Uniform Allowance	\$2,835
01-41-594000	Equipment Rental	\$2,625
01-41-651000	Office / Department Supplies	\$8,400
01-41-712000	Safety	\$2,100
01-41-810000	Purchase of Equipment	\$15,750
01-41-812000	Sidewalks	\$10,500
Total Roads & Construction		\$703,049

Municipal Grounds & Property		
01-44-421000	Full Time Wages	\$341,250
01-44-421200	Custodial Wages	\$59,115
01-44-421300	Seasonal Wages	\$26,250
01-44-423000	Overtime - Plowing/Maintenance	\$12,600
01-44-532000	Professional & Engineering Fee	\$21,000
01-44-540000	City Hall Maintenance	\$42,000
01-44-540600	Lake Katherine Maintenance	\$26,250
01-44-543100	Bike Path	\$2,100
01-44-543200	Purchase / Plant Trees	\$12,600
01-44-543400	Ballfield Light Maintenance	\$1,575
01-44-543500	Removal / Trim Trees	\$57,750
01-44-543600	Chip Disposal	\$2,625
01-44-544000	Heating & Cooling System Maint	\$15,750
01-44-544400	Public Works Garage Maintenanc	\$21,000
01-44-544500	Parks & Rec Building Maintenanc	\$26,250
01-44-545000	Warning Sirens	\$5,250
01-44-546000	Harlem Berms Maintenance	\$26,250
01-44-546100	Harlem Avenue Maintenance	\$31,500
01-44-554000	Legal Notices	\$525
01-44-561000	Membership, Dues, Subscription	\$315
01-44-562000	Travel Expenses	\$105
01-44-563000	Training	\$3,150
01-44-580000	Uniform Allowance	\$3,150
01-44-594000	Equipment Rental	\$1,050
01-44-651000	Office / Department Supplies	\$10,500
01-44-662000	Custodian Supplies	\$6,300
01-44-663000	Landscape Supplies	\$15,750
01-44-717000	Classic Car Event	\$4,200
01-44-718000	4th of July	\$17,850
01-44-810000	Purchase of Equipment	\$10,500
Total Municipal Grounds & Property		\$804,510

Motor Vehicle Maintenance		
01-45-421000	Full Time Wages	\$171,150
01-45-423000	Overtime	\$7,350
01-45-529100	Police Equipment Maintenance	\$2,625
01-45-529300	Building & Grounds Equipment M	\$13,650
01-45-529400	Roads Equipment Maintenance	\$10,500
01-45-529600	Lake Katherine Equipment Maint	\$3,150
01-45-529800	Water & Sewer Equipment Mainte	\$16,800
01-45-529900	MVM Equipment Maintenance	\$2,625
01-45-534000	Snow Plow Equipment Maintenanc	\$9,450
01-45-535100	Police Vehicle Maintenance	\$21,000
01-45-535200	Building Department Vehicle Ma	\$1,575
01-45-535300	Building & Grounds Vehicle Mai	\$5,250
01-45-535400	Roads Vehicle Maintenance	\$15,750
01-45-535500	Recreation Vehicle Maintenance	\$3,150
01-45-535600	Lake Katherine Vehicle Mainten	\$2,100
01-45-535800	Water & Sewer Vehicle Maintena	\$26,250
01-45-535900	MVM Vehicle Maintenance	\$1,575
01-45-537000	Computer Hardware, Software, &	\$5,250
01-45-561000	Membership, Dues, Subscription	\$210
01-45-563000	Training	\$4,200
01-45-580000	Uniform Allowance	\$7,140
01-45-594000	Equipment Rental	\$3,150
01-45-651000	Office / Department Supplies	\$8,400
01-45-655000	Gasoline & Oil	\$168,000
01-45-810000	Purchase of Equipment	\$42,000
Total Motor Vehicle Maintenance		\$552,300

Recreation Department		
01-51-421100	Parks & Rec Director Salary	\$111,024
01-51-421200	Superintendent of Recreation S	\$64,890
01-51-421300	Office Manager Salary	\$45,423
01-51-421400	Program Manager Salary	\$42,000
01-51-421500	Front Desk Wages	\$91,350
01-51-421600	Building Attendant Salary	\$25,200
01-51-421700	Recreation and Aquatic Salary	\$47,775
01-51-421800	Full Time Custodial Wages	\$59,333
01-51-421900	Recreation Asst / Intern Wages	\$47,250
01-51-422100	Adult Program Staff Wages	\$7,350
01-51-422200	Camp Staff Wages	\$162,750
01-51-422300	Early Childhood Staff Wages	\$7,350
01-51-422400	Group Fitness Staff Wages	\$17,325
01-51-422500	Preschool Staff Wages	\$42,000
01-51-422600	Special Event Staff Wages	\$3,675
01-51-422700	Teen Program Staff Wages	\$525
01-51-422800	Youth Program Staff Wages	\$73,500
01-51-422900	Youth Athletic Staff Wages	\$10,500
01-51-423000	Birthday Party Wages	\$3,150
01-51-423100	Fitness Center Attendant Wages	\$66,150
01-51-423200	Superint. of Facilities Salary	\$51,765
01-51-423300	Part Time Custodian Wages	\$63,000
01-51-423400	Full Time Facility Tech Wages	\$70,151
01-51-423500	Personal Trainer Wages	\$13,650
01-51-423700	Open Gym Staff Wages	\$10,500
01-51-537000	Computer Hardware, Software, &	\$36,750
01-51-540000	Recreation Building Expense	\$21,000
01-51-540100	Contractual Services Building	\$22,050
01-51-540200	Contractual Services Fitness	\$3,150
01-51-549000	Professional Services	\$15,750
01-51-551000	Postage	\$6,300
01-51-552000	Telephone	\$26,250
01-51-557000	Publicity & Advertising	\$15,750
01-51-561000	Membership, Dues, Subscription	\$5,775
01-51-563000	Training	\$12,600
01-51-567000	Employee Background Checks	\$3,675
01-51-571000	Utilities - Gas	\$12,600
01-51-578000	Credit Card Fees	\$18,900
01-51-594000	Contractual Services	\$21,000
01-51-594100	Fitness Equipment Lease	\$31,500
01-51-651000	Office / Department Supplies	\$8,400
01-51-662000	Custodial Supplies	\$12,600
01-51-681100	Adult Program Supplies	\$5,250
01-51-681200	Camp Supplies	\$33,600
01-51-681300	Early Childhood Program Suppli	\$4,725
01-51-681400	Group Fitness Program Supplies	\$1,575
01-51-681500	Preschool Supplies	\$6,300
01-51-681600	Special Event Supplies	\$26,250
01-51-681700	Teen Program Supplies	\$525
01-51-681800	Youth Program Supplies	\$31,500
01-51-681900	Youth Athletic Supplies	\$50,400
01-51-682000	Birthday Party Supplies	\$1,575
01-51-683000	Vending Supplies	\$10,500
01-51-685000	Farmers Market Expenses	\$6,300
01-51-701000	Senior Citizens	\$5,250
01-51-718000	4th of July	\$47,250
01-51-719000	Holiday in the Heights	\$26,250
01-51-811000	Vehicle	\$31,500
01-51-812000	Fitness Center Equipment Purch	\$3,150
01-51-826000	Park Development/Recreation	\$21,000
Total Recreation Department		\$1,724,536

LK - Operational Expenses - Nature Center		
01-56-421000	LK Operations Manager	\$90,405
01-56-421100	Clubhouse Building Supervisor	\$22,050
01-56-421200	LK Business Coordinator Salary	\$58,800
01-56-421300	LK Program Coordinator Salary	\$46,673
01-56-421500	Part Time Seasonal Wages	\$84,000
01-56-421600	Naturalist Salary	\$52,784
01-56-421700	Custodial Wages	\$14,700
01-56-529000	Other Maintenance	\$10,500
01-56-530000	Maintenance Contracts	\$22,890
01-56-537000	Computer Hardware, Software, &	\$10,500
01-56-540000	Building & Grounds Maintenance	\$12,075
01-56-541000	Postage	\$1,575
01-56-552000	Telephone	\$12,422
01-56-571000	Utilities	\$27,300
01-56-571300	Utilities - Cable	\$1,575
01-56-591000	Liquor Insurance Policy	\$5,250
01-56-651000	Office / Department Supplies	\$3,675
Total LK - Operational Expenses - Nature Center		\$477,174

Swimming Pool		
01-58-421000	Aquatic Coordinator Salary	\$13,125
01-58-421100	Assistant Manager Salary	\$21,000
01-58-421200	Cashiers/Attendants/Conc Wages	\$40,950
01-58-421400	Life Guard / Crew Leader Wages	\$84,000
01-58-421500	Swim Instructor Wages	\$13,650
01-58-421600	Maintenance Staff Wages	\$2,625
01-58-461000	Social Security Contribution	\$11,132
01-58-462000	IMRF Contribution	\$2,100
01-58-463000	Medicare	\$2,625
01-58-543000	Pool Property Maintenance	\$5,250
01-58-552000	Telephone	\$525
01-58-557000	Publicity & Advertising	\$3,150
01-58-571000	Utilities - Gas	\$6,825
01-58-571100	Utilities - Electric	\$15,750
01-58-580000	Uniform Allowance	\$1,575
01-58-651000	Office / Department Supplies	\$525
01-58-664000	Sundries	\$525
01-58-665000	Sanitation Supplies	\$1,575
01-58-668000	Chemical Supplies	\$15,750
01-58-669000	Concession Supplies	\$21,000
01-58-712000	Safety	\$5,250
01-58-810000	Purchase of Equipment	\$2,625
01-58-861000	Capital Improvements	\$15,750
Total Swimming Pool		\$287,282

TOTAL GENERAL FUND **\$13,783,991**

Beautification Fund Expenses		
02-01-700000	Marketing	\$2,100
02-01-700400	Equipment Rental	\$2,100
02-01-700600	Shirt Expense	\$3,150
02-01-700800	Miscellaneous Expenses	\$1,470
02-01-700900	Prize Money	\$5,250
02-01-990300	Charitable Contributions	\$5,250
02-02-700000	Plants, Soil, & Supplies	\$6,825
02-02-700300	Signage	\$210
02-02-700500	Planting Day Expenses	\$105
02-03-700000	Recognition Night	\$525
02-03-700100	Miscellaneous Expenses	\$1,050
02-03-700200	Subdivision Entrance Program	\$525
02-03-990300	Charitable Contributions	\$26,250
Total Beautification Fund Expenses		\$54,810

Channel 4 PEG Fund Expenses		
03-00-652000	Channel 4 Supplies & Equipment	\$26,250
Total Channel 4 PEG Fund Expenses		\$26,250

Gateway TIF General Project Expenses		
11-00-421000	City Staff Professional Servic	\$26,250
11-00-539000	Legal Services	\$42,000
11-00-549000	Professional Services	\$36,750
11-00-551000	Postage	\$3,150
11-00-554000	Printing, Publishing, Legal No	\$1,050
Total Gateway TIF General Project Expenses		\$109,200

127th & Harlem TIF		
13-00-421000	City Staff Professional Servic	\$15,750
13-00-539000	Legal Services	\$36,750
13-00-549000	Professional Services	\$26,250
13-00-551000	Legal Notice and Postage	\$420
13-00-810000	Jewel Note Payment	\$409,500
Total 127th & Harlem TIF Expenses		\$488,670

Business District Fund		
14-01-421000	City Staff Professional Servic	\$10,500
14-01-539000	Legal Services	\$10,500
14-01-549000	Professional Services	\$10,500
14-01-810000	Jewel Note Payment	\$105,000
14-02-421000	City Staff Professional Servic	\$2,100
14-02-539000	Legal Services	\$5,250
14-02-549000	Professional Services	\$525
14-02-810000	Jewel Note Payment	\$68,250
Total Business District Fund Expenses		\$212,625

Motor Fuel Tax		
15-00-617000	Salt Deliveries	\$63,000
15-00-860000	Capital Outlay - Road	\$529,725
15-00-861000	Rebuild IL Bond Fund Expenses	\$36,750
Total Motor Fuel Fund		\$629,475

Illinois Municipal Retirement Fund & Social Security		
16-00-461000	Social Security Contribution	\$293,750
16-00-462000	Retirement Contribution	\$368,750
16-00-463000	Medicare Contribution	\$122,500
Total Illinois Municipal Retirement Fund & Social Security		\$785,000

Special Recreation Fund		
25-00-800000	Inclusion Cost	\$5,250
25-00-803000	Park & Playground Accessibilit	\$4,200
25-00-804000	Accessibility Projects	\$262,500
25-00-922000	SWSRA Payments	\$99,750
Total Special Recreation Fund		\$371,700

DUI Fund		
28-00-569000	Drug Related Enforcement & Edu	\$1,050
28-00-962000	Law Enforcement Equipment	\$9,450
Total DUI Fund		\$10,500
Drug Asset Forfeiture - Justice		
29-71-421000	Salaries - Federal Task Force	\$0
29-71-585000	Law Enforcement Equipment (d)	\$10,500
29-71-962000	Non-categorized Equipment (m)	\$0
Total Drug Asset Forfeiture - Justice		\$10,500
Drug Asset Forfeiture - Treasury		
29-72-421000	Salary - Federal Task Force Re	\$75,285
29-72-585000	Law Enforcement Equipment (d)	\$10,500
Total Drug Asset Forfeiture - Treasury		\$85,785
Drug Asset Forfeiture - State		
29-73-585600	Drug Related Enforcement & Edu	\$3,675
Total Drug Asset Forfeiture - State		\$3,675
Vehicle License Fund		
32-00-532000	Engineering Fees	\$63,000
32-00-598000	Collection Costs	\$15,750
32-00-860000	Capital Outlay - Roads	\$100,275
Total Vehicle License Fund		\$179,025
Capital Projects		
34-00-532000	Engineering & Professional Ser	\$325,500
34-00-860000	Capital Outlay Roads	\$47,250
34-00-866000	Building Improvement/Land	\$0
34-00-867000	City Hall Improvements	\$262,500
34-00-868000	Recreation Improvements/Land	\$630,000
34-00-868100	Pool Improvements	\$52,500
34-00-869000	Sidewalks	\$89,250
34-00-869300	Bike Path	\$10,500
34-00-870000	Municipal Parking Lot	\$551,250
34-00-871000	Lake Katherine Capital Improve	\$52,500
34-00-874000	Parking Lot	\$10,500
34-00-874100	Landscaping & Signage	\$0
34-00-875000	Capital Equipment/Vehicles	\$36,750
34-00-876000	Ridgeland Ave Improvements	\$168,000
34-00-877000	Capital Projects - Technology	\$63,000
Total Capital Projects Fund		\$2,299,500
Recreation General Obligation Bond Fund		
45-00-730000	Bond Principal	\$315,000
45-00-731000	Interest and Fees	\$169,510
Total Recreation General Obligation Bond Fund		\$484,510
Water & Sewer Capital Improvements Fund		
50-00-532000	Engineering Fees / Professiona	\$409,500
50-00-810000	Water & Sewer Equipment	\$126,000
50-00-862000	Water Capital Improvements	\$3,095,400
50-00-864000	Sewer Capital Improvements	\$1,050,000
50-00-866000	Storage Facility	\$0
Total Water & Sewer Capital Improvements Fund		\$4,680,900
Water & Sewer Fund		
51-00-421000	Full Time Wages	\$619,500
51-00-421100	Directors Salary	\$66,959
51-00-421200	Secretarial Wages	\$36,750
51-00-422000	Part Time Wages	\$18,900
51-00-423000	Overtime	\$84,000
51-00-451000	Medical Insurance	\$332,850
51-00-461000	Social Security Contribution	\$52,500
51-00-462000	IMRF Contribution	\$78,750
51-00-463000	Medicare Contribution	\$12,600
51-00-529000	Equipment Maintenance	\$10,500
51-00-530000	Equipment Maint Reimb to Gener	\$16,800
51-00-532000	Engineering/Professional Fees	\$68,250
51-00-535000	Vehicle Maint Reimb to General	\$26,250
51-00-537000	Computer Hardware, Software, &	\$26,250
51-00-539000	Legal Services	\$2,100
51-00-540000	Building Maint Reimb to Genera	\$168,000
51-00-551000	Postage	\$21,000
51-00-552000	Telephone	\$23,100
51-00-561000	Membership, Dues, Subscription	\$1,575
51-00-562000	Travel Expenses	\$263
51-00-563000	Training	\$5,250
51-00-571000	Utilities	\$92,400
51-00-575000	Purchase of Water	\$3,570,000
51-00-578000	Credit Card Fees	\$18,900
51-00-580000	Uniform Allowance	\$5,250
51-00-591000	IRMA Reimbursement to General	\$107,100
51-00-594000	Equipment Rental	\$12,600
51-00-611000	Hydraulic Network	\$33,600
51-00-611100	Water System Maintenance	\$157,500
51-00-611200	Sewer System Maintenance	\$78,750
51-00-611300	Water System Maintenance Resto	\$52,500
51-00-611400	Water Control System Maintenanc	\$31,500
51-00-611500	Sewer Control System Maintenanc	\$31,500
51-00-615000	Maintenance Supplies	\$9,450
51-00-651000	Office / Department Supplies	\$26,250
51-00-655000	Gas & Oil Reimbursement to Gen	\$67,200
51-00-810000	Purchase of Equipment	\$31,500
51-00-813000	Purchase of Meters	\$63,000
51-00-910000	Emergency & Contingencies	\$300,000
51-00-999000	Administrative Expense	\$427,035
51-00-999200	Secretarial Comp Reimb to Gene	\$187,950
51-00-999500	Transfer to Water & Sewer Capi	\$802,280
Total Water and Sewer Fund		\$7,778,412

Metra Station Operations Fund		
52-21-421000	Patrol Salaries	\$0
52-44-421000	Public Works Salaries	\$6,300
52-44-667000	Supplies, Equipment & Maint	\$4,200
52-44-860000	Capital Improvements Metra	\$0
Total Metra Station Operations Fund		\$10,500

TOTAL APPROPRIATION - CITY **\$32,005,028**

Library		
	Personnel	\$1,096,936
	Employee Benefits	\$140,864
	Staff/Board Development	\$11,990
	Contractual Services	\$181,884
	Maintenance	\$51,158
	Insurance	\$28,560
	Utilities	\$17,084
	Supplies	\$26,774
	Capital Services	\$303,750
	Media	\$193,842
	Special Reserves Projects	\$1,448,675
	Contingency	\$102,480
	Illinois Municipal Retirement Fund	\$96,266
	Social Security Contribution	\$83,456
	Audit	\$7,304
	Public Liability Insurance	\$2,674
	Unemployment Compensation	\$3,500
	Workers' Compensation	\$2,674
Total Library		\$3,799,871

TOTAL APPROPRIATIONS FOR CORPORATE PURPOSES **\$35,804,899**

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

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

Section 4. That this ordinance shall be printed in pamphlet 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 15TH DAY OF MARCH 2022.

VOTE: 8
AYES: 8 BYLUT, BEGLEY, BASSO, LEWANDOWSKI, KEY, MCGROGAN, MCGOVERN, CLIFFORD
NAYS: 0
ABSENT: 0

Approved by me this 15th day
March, 2022

Mayor

Attest:

Clerk



Sharon Kruttschnitt - By Gina Marcotte
Deputy Clerk

City of Palos Heights

Fund Balance Policy

Adopted April 9, 2008

STATEMENT OF PURPOSE

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

General Fund – Fund 01

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

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

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

Gateway TIF Fund – Fund 11

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

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

Cal Sag Trail Fund – Fund 12

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

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

Motor Fuel Tax Fund – Fund 15

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

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

IMRF Fund – Fund 16

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

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

Special Recreation Accessibility Fund – Fund 25

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

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

DUI Fund – Fund 28

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

Drug Asset Fund – Fund 29

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

Vehicle License Fund – Fund 32

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

Capital Projects Fund – Fund 34

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

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

1999 Alternate Revenue Bond Fund – Fund 45

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

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

2002 General Obligation Bond Fund – Fund 48

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

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

Water and Sewer Fund – Fund 51

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

Metra Station Operation Fund – Fund 52

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

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

Water and Sewer Capital Improvement Fund – Fund 53

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

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

Police Pension Fund

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

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

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

Capital Improvements

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

Fiscal Year 2022	
Road Program	\$ 500,000
Ridgeland Avenue Improvements	\$ 160,000
Municipal Parking Lot	\$ 525,000
Sidewalk Repairs	\$ 85,000
Public Works Equipment	\$ 120,000
Crack Filling	\$ 30,000
Bike Path Maintenance	\$ 10,000
Park Maintenance (Orchard and Misty Meadows)	\$ 850,000
Lake Katherine Bike Path	\$ 30,000
Citywide Phone System	\$ 60,000
Building Improvements	\$ 200,000
Total	\$ 2,570,000

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

Fiscal Year 2023	
Road Program	\$ 500,000
Public Works Equipment	\$ 40,000
Drainage Study	\$ 100,000
Municipal Parking Lot	\$ 295,000
123rd & Natchez Culvert	\$ 400,000
Southwest Highway Retaining Wall	\$ 400,000
Lake Katherine Paving	\$ 120,000
Bike Path Maintenance	\$ 25,000
Park Maintenance	\$ 50,000
Building Improvements	\$ 440,000
Total	\$ 2,370,000

Water and Sewer Projects	
Engineering	\$ 185,000
131st Street Watermain Lining	\$ 1,000,000
Hydrant Replacement	\$ 20,000
Water Tower Maintenance Payment	\$ 36,000
Equipment Purchase	\$ 495,000
Water Meter Replacement	\$ 1,500,000
Sanitary System Improvements	\$ 600,000
Lift Station Upgrades with Generators	\$ 500,000
Total	\$ 4,336,000

Fiscal Year 2024	
Road Program	\$ 500,000
Bike Path Maintenance	\$ 25,000
Recreation Improvements	\$ 150,000
76th Avenue Reconstruction	\$ 72,000
Capital Equipment	\$ 40,000
Building Improvements	\$ 350,000
Total	\$ 1,137,000

Water and Sewer Projects	
Engineering	\$ 190,000
Hydrant Replacement	\$ 20,000
127th Watermain Improvement	\$ 1,000,000
80th Ave Pump Station Improvement	\$ 1,000,000
Equipment Purchase	\$ 150,000
Sanitary System Improvements	\$ 600,000
Lift Station Upgrades with Generators	\$ 500,000
Total	\$ 3,460,000

Fiscal Year 2025	
Road Program	\$ 500,000
Bike Path Paving	\$ 25,000
Public Works Equipment	\$ 40,000
Recreation Improvements	\$ 150,000
Lake Katherine Improvements	\$ 25,000
Building Improvements	\$ 100,000
Total	\$ 840,000

Water and Sewer Projects	
Engineering	\$ 190,000
Hydrant Replacement	\$ 20,000
Equipment Purchase	\$ 150,000
Water System Improvements	\$ 1,000,000
Sanitary System Improvements	\$ 600,000
Lift Station Upgrades with Generators	\$ 500,000
Total	\$ 2,460,000

Fiscal Year 2026	
Road Program	\$ 500,000
Public Works Equipment	\$ 40,000
Lake Katherine Improvements	\$ 25,000
Bike Path Maintenance	\$ 25,000
Park Maintenance	\$ 50,000
Building Improvements	\$ 200,000
Total	\$ 840,000

Water and Sewer Projects	
Engineering	\$ 190,000
Hydrant Replacement	\$ 20,000
Equipment Purchase	\$ 150,000
Water System Improvements	\$ 1,000,000
Sanitary System Improvements	\$ 600,000
Lift Station Upgrades with Generators	\$ 500,000
Total	\$ 2,460,000

ACTUARIAL FUNDING POLICIES

ACTUARIAL COST METHOD

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

In accordance with the Pension Fund's Funding Policy the Actuarial Cost Method for the Recommended Contribution basis is Entry Age Normal (Level Percent of Pay). The Entry Age Normal Cost Method is a method under which the Actuarial Present Value of the projected benefits of each individual included in an Actuarial Valuation is allocated on a level basis over the earnings or service of the individual between entry age and assumed exit age. The portion of this Actuarial Present Value allocated to a valuation year is called Normal Cost. The portion of the Actuarial Present Value not provided at an Actuarial Valuation Date by the Actuarial Present Value of future Normal Costs is called the Actuarial Accrued Liability.

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

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

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

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

FINANCING UNFUNDED ACTUARIAL ACCRUED LIABILITY

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

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



ACTUARIAL FUNDING POLICIES

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

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

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

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

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

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

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

The equivalent single amortization period based on the layered amortization of Unfunded Liability is 14.02 years for the current valuation.

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



ACTUARIAL FUNDING POLICIES

ACTUARIAL VALUE OF ASSETS

The Pension Fund is an ongoing plan. The Employer wishes to smooth the effect of volatility in the Market Value of Assets on the annual contribution. Therefore, the Actuarial Value of Assets is equal to the Market Value of Assets with unanticipated gains/losses recognized over a five-year period.

The Asset Valuation Method is intended to create an Actuarial Value of Assets that remains reasonable in relation to the Market Value of Assets over time. The method produces results that can fall either above or below the Market Value of Assets. The period of recognition is short.

It is intended that the period of recognition is short enough to keep the Actuarial Value of Assets within a decent range of the Market Value of Assets. In the event that the Actuarial Value of Assets exceeds or falls below a 10% corridor of the Market Value of Assets, the additional gain or loss will be recognized immediately.



CITY OF PALOS HEIGHTS, ILLINOIS
STATEMENT OF CHANGE IN FIDUCIARY NET POSITION
FIDUCIARY FUND - PENSION TRUST FUND
YEAR ENDED DECEMBER 31, 2020
WITH COMPARATIVE AMOUNTS FOR THE YEAR ENDED DECEMBER 31, 2019

	2020	2019
Additions:		
Contributions:		
Employees	\$ 304,570	\$ 281,434
Employer	<u>2,071,195</u>	<u>2,081,050</u>
Total contributions	<u>2,375,765</u>	<u>2,362,484</u>
Investment income	3,867,110	3,953,484
Less investment expense	<u>(58,403)</u>	<u>(53,844)</u>
Net investment income	<u>3,808,707</u>	<u>3,899,640</u>
Total additions	<u>6,184,472</u>	<u>6,262,124</u>
Deductions:		
Benefit payments	1,859,064	1,769,176
Refunds of contributions	-	320
Administrative expenses	<u>49,118</u>	<u>51,991</u>
Total deductions	<u>1,908,182</u>	<u>1,821,487</u>
Change in net position	4,276,290	4,440,637
Net position at beginning of year	<u>24,516,794</u>	<u>20,076,157</u>
Net position at end of year	<u>\$ 28,793,084</u>	<u>\$ 24,516,794</u>

Fiscal Year 2018 Recommended Levy	\$1,792,221	Actual	\$1,845,988
Fiscal Year 2019 Recommended Levy	\$2,070,000	Actual	\$2,132,100
Fiscal Year 2020 Recommended Levy	\$2,072,267	Actual	\$2,134,435
Fiscal Year 2021 Recommended Levy	\$2,296,846	Actual	\$2,365,751
Fiscal Year 2022 Recommended Levy	\$2,393,867		

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

MANAGEMENT SUMMARY

RECOMMENDED CONTRIBUTION

	Prior Valuation	Current Valuation
Recommended Contribution	\$2,296,846	\$2,393,867
Expected Payroll	\$2,916,375	\$2,943,275
Recommended Contribution as a Percent of Expected Payroll	78.76%	81.33%

*The Recommended
Contribution has
Increased by
\$97,021 from the
Prior Valuation.*

FUNDED STATUS

	Prior Valuation	Current Valuation
Normal Cost	\$668,277	\$637,981
Market Value of Assets	\$24,516,794	\$28,793,084
Actuarial Value of Assets	\$23,536,881	\$26,371,116
Actuarial Accrued Liability	\$44,808,016	\$47,746,773
Unfunded Actuarial Accrued Liability/(Surplus)	\$21,271,135	\$21,375,657
Percent Funded		
Actuarial Value of Assets	52.53%	55.23%
Market Value of Assets	54.72%	60.30%

*The Percent
Funded has
Increased by 2.70%
on an Actuarial
Value of Assets
Basis.*

