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# **CITY OF PALOS HEIGHTS 2025 ANNUAL BUDGET**

**Prepared By:  
City Administrator and Staff**

**Approved December 3, 2024**

# CITY OF PALOS HEIGHTS



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

## ELECTED OFFICIALS

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

## ALDERMEN

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

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## APPOINTED OFFICIALS

City Attorney	Thomas Brown
City Administrator	David Strohl
Finance Director	Janice Colvin
Office Manager	Charlotte Moore
Building Commissioner	Frank Giordano
Police Chief	William Czajkowski
Public Works Director	Adam Jasinski
Recreation Director	Matthew Fairbanks
Lake Katherine Director	Gareth Blakesley

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City of Palos Heights  
General Fund  
Fiscal Years 2024 and 2025

11/7/2024

	2024 Budget	2024 Projected	2025 Proposed	% Change
Beginning Fund Balance	\$5,123,184	\$5,123,184	\$4,358,485	
Revenues:				
General	\$11,712,959	\$12,423,000	\$12,189,055	4.06%
Recreation	1,766,500	1,644,887	1,878,900	6.36%
Swimming Pool	367,000	357,862	403,000	9.81%
Total Revenues	\$13,846,459	\$14,425,749	\$14,470,955	4.51%
Expenditures:				
Administration	\$3,393,772	\$3,283,572	\$3,543,138	4.40%
Building	482,520	387,500	402,641	-16.55%
Legal	121,600	112,600	121,600	0.00%
Police	5,169,707	5,109,700	5,409,120	4.63%
Police and Fire Commission	7,000	4,000	7,000	0.00%
Roads and Construction	709,470	701,966	791,890	11.62%
Municipal Buildings	822,300	804,057	833,300	1.34%
Motor Vehicle Maintenance	548,500	518,648	563,200	2.68%
Recreation	1,771,900	1,721,900	1,879,093	6.05%
Lake Katherine	483,480	509,480	512,673	6.04%
Swimming Pool	326,210	306,087	407,300	24.86%
Total Expenditures	\$13,836,459	\$13,459,510	\$14,470,955	4.59%
Revenues over (under) Expenditures	\$10,000	\$966,239	\$0	
Transfer to Capital Projects Fund according to the Fund Balance Policy*		(\$1,730,938)		
Ending Fund Balance	\$5,133,184	\$4,358,485	\$4,358,485	
Fund Balance as a % of Expenditures (excluding transfers)		35.47%	30.65%	

**CITY OF PALOS HEIGHTS**

**Budget Worksheet - Department  
Periods 01/25-12/25**

**FUND 1 - General Fund**

		2022-22	2023-23	2024-24	2024-24	2025-25
		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	1,839,145.56	1,828,678.37	1,850,000.00	1,816,869.50	1,860,000.00
01-00-311200	Corporate Property Tax - Prior	18,953.17	19,257.52	20,000.00	42,318.87	20,000.00
01-00-312000	Police Protection Property Tax - Current	1,052,277.73	1,260,016.42	1,275,000.00	1,400,245.33	1,400,000.00
01-00-312200	Police Protection Property Tax - Prior	10,811.53	11,017.53	7,000.00	29,159.01	10,000.00
01-00-313000	Gas Utility Tax	419,038.70	315,397.33	325,000.00	230,407.35	280,000.00
01-00-313100	Electric Utility Tax	514,599.81	486,165.37	525,000.00	419,093.78	520,000.00
01-00-313200	Telecommunications Utility Tax	246,906.38	251,963.13	225,000.00	181,951.75	220,000.00
01-00-315000	Road & Bridge Property Tax - Current	54,194.96	59,345.44	55,000.00	55,466.20	55,000.00
01-00-315200	Road & Bridge Property Tax - Prior	503.07	610.53	500.00	1,304.50	500.00
01-00-321000	Liquor License	59,675.00	59,800.00	60,000.00	68,800.00	60,000.00
01-00-322000	Vending Machine License	12,487.50	13,875.00	15,000.00	13,650.00	14,000.00
01-00-323000	Business License	28,645.00	29,190.25	30,000.00	29,588.50	30,000.00
01-00-323100	Contractor License	64,500.00	64,720.00	60,000.00	88,400.00	65,000.00
01-00-323300	Health Inspections	22,125.00	22,200.00	22,000.00	21,750.00	22,000.00
01-00-323400	Elevator Inspections	15,000.00	16,200.00	15,000.00	16,900.00	15,000.00
01-00-324000	Dog & Cat License	345.00	270.00	300.00	315.00	300.00
01-00-325000	Comcast Cable Franchise Fee	224,808.65	216,966.27	220,000.00	206,065.87	205,000.00
01-00-326000	AT&T Cable Franchise Fee	54,228.40	48,320.41	55,000.00	44,542.80	45,000.00
01-00-329000	Rental / Vacant Property Registration	1,545.00	1,075.00	1,400.00	2,850.00	2,500.00
01-00-331000	Permits & Inspections	264,748.05	267,079.62	210,000.00	585,860.20	250,000.00
01-00-332000	Reinspection Fee	1,875.00	2,375.00	1,500.00	1,757.00	1,500.00
01-00-333000	Building Department Fine	2,250.00	5,900.00	3,500.00	7,900.00	4,000.00
01-00-334000	Code Enforcement Fine	1,750.00	1,650.00	1,800.00	100.00	400.00
01-00-335000	Building Department Review Fees	.00	12,490.00	14,000.00	13,630.00	14,000.00
01-00-341000	State Income Tax	1,981,626.64	1,940,363.19	1,960,000.00	1,808,308.27	2,080,000.00
01-00-342000	Personal Property Replacement Tax	61,633.36	51,273.51	40,000.00	42,650.69	40,000.00
01-00-342200	Personal Property Replacement Tax Road & Bridge	2,163.87	2,071.85	1,000.00	1,076.82	1,000.00
01-00-344000	Sales Tax	1,870,020.89	1,956,640.83	1,950,000.00	1,670,560.01	2,010,000.00
01-00-344100	Auto Rental Tax	.00	.00	.00	9.84	.00
01-00-345000	Local Use Tax	508,241.12	493,283.44	530,000.00	395,310.48	465,000.00
01-00-348000	Grant Revenue	1,500.00	.00	.00	11,500.00	.00
01-00-351000	Court Fines Clerk of the Circuit Court	22,544.42	13,140.64	25,000.00	10,227.98	15,000.00
01-00-352000	Local Citations	22,353.76	20,533.88	25,000.00	15,275.81	20,000.00
01-00-353000	Safe Speed Citations	29,104.17	63,331.04	70,000.00	86,927.28	105,000.00
01-00-354000	Accident Report Fees	1,430.00	1,600.00	1,500.00	1,320.00	1,500.00
01-00-366000	Zoning Fees	1,200.00	1,600.00	1,500.00	1,100.00	1,500.00
01-00-373000	Fingerprints	100.00	105.00	.00	25.00	.00
01-00-374000	Warning Sign Maintenance Reimbursement	930.00	930.00	1,000.00	930.00	1,000.00
01-00-375000	Employee Contribution Health Insurance	136,565.00	124,832.50	135,000.00	126,880.00	140,000.00
01-00-375100	Retiree / Cobra Insurance Contribution	55,164.77	38,818.04	45,000.00	43,123.38	50,000.00
01-00-381000	Interest	80,809.56	495,700.38	150,000.00	532,956.08	300,000.00
01-00-385000	Tower Rental - American Tower 304210	101,902.69	51,571.83	.00	.00	.00
01-00-385100	Tower Rental - American Tower 303993	84,193.59	38,550.00	34,720.00	31,920.00	36,960.00
01-00-385200	Tower Rental - Cingular 1905	21,935.47	26,500.00	27,560.00	27,560.00	28,660.00
01-00-385800	Tower Rental - Sprint 732A	26,145.70	.00	.00	.00	.00
01-00-385900	Tower Rental - AAT Voicestream IL96481-L	48,505.03	51,610.05	53,500.00	49,072.67	55,000.00
01-00-386100	Tower Rental - T-Mobile CH65-333A	31,371.07	32,312.22	33,227.00	30,471.76	34,200.00
01-00-386200	Clearwire Rental CHI5759 Golfview Water Tower	17,206.20	1,433.85	.00	.00	.00
01-00-386300	Tower Rental - Verizon Tower B	38,075.35	37,775.60	38,909.00	35,610.46	40,076.00
01-00-386400	Tower Rental - Verizon Golfview	32,186.93	41,959.79	37,652.00	34,499.43	38,782.00
01-00-388000	Public Arts Donations	100.00	200.00	.00	200.00	.00
01-00-389000	Miscellaneous Revenues	65,295.59	172,773.58	70,000.00	60,472.57	70,000.00

**CITY OF PALOS HEIGHTS**

**Budget Worksheet - Department  
Periods 01/25-12/25**

**FUND 1 - General Fund**

	2022-22 Prior Year 2 Actual	2023-23 Prior Year Actual	2024-24 Current Yr Budget	2024-24 Current Yr Actual	2025-25 Future Year Budget	
01-00-389200	Miscellaneous Revenues Trinity	11,698.84	.00	6,000.00	.00	6,000.00
01-00-389500	Pace Bus Program	4,023.00	3,948.50	3,500.00	2,859.00	3,000.00
01-00-390100	IDOT Police Department Traffic Grant	22,368.40	27,620.53	30,000.00	29,079.26	30,000.00
01-00-390200	DEA Task Force Overtime Reimbursement	17,188.59	38,957.08	20,000.00	36,602.43	20,000.00
01-00-390300	USC Task Force Overtime Reimbursement	14,232.97	14,644.09	15,000.00	7,947.07	15,000.00
01-00-390350	OCIDEF Task Force Overtime Reimbursement	443.22	.00	.00	2,241.53	.00
01-00-390400	Interfund Operating Transfer Water/Sewer	1,167,700.00	1,238,060.00	1,252,891.00	1,044,075.70	1,274,177.00
01-00-390500	IRMA Claim Reimbursement	.00	13,626.84	10,000.00	24,064.88	10,000.00
01-00-390600	IRMA Surplus	100,000.00	170,148.00	150,000.00	150,000.00	200,000.00
01-00-390700	Gas Rebate	3,192.54	3,060.96	3,000.00	2,990.58	3,000.00
01-00-392000	Sale of Property	10,450.05	579.00	.00	18,818.00	.00
	<b>Total Revenue General Revenue</b>	<b>11,504,016.30</b>	<b>12,164,119.41</b>	<b>11,712,959.00</b>	<b>11,615,592.64</b>	<b>12,189,055.00</b>

**CITY OF PALOS HEIGHTS**

**Budget Worksheet - Department  
Periods 01/25-12/25**

**FUND 1 - General Fund**

		2022-22	2023-23	2024-24	2024-24	2025-25
		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	222,727.40	204,453.01	212,100.00	175,115.63	215,380.00
01-11-421100	Mayor Salary	12,000.04	12,000.04	12,000.00	10,615.42	12,000.00
01-11-421200	Alderman Salaries	40,000.48	40,000.48	40,000.00	34,647.84	40,000.00
01-11-421300	City Clerk Salary	7,499.96	6,923.04	7,500.00	6,634.58	7,500.00
01-11-421400	Treasurer Salary	5,000.06	5,000.06	5,000.00	4,423.13	5,000.00
01-11-421500	City Administrator Salary	153,400.00	158,212.04	164,322.00	145,361.86	169,252.00
01-11-421600	Director of Accounting Salary	91,632.59	94,455.25	98,103.00	86,783.62	101,046.00
01-11-421800	City Collector Stipend	1,939.00	.00	.00	.00	.00
01-11-421900	Community Development Coordinator	80,767.12	85,386.26	64,530.00	102,203.32	65,000.00
01-11-422000	Salaries - Part Time	75,055.46	84,918.74	90,000.00	76,484.59	93,000.00
01-11-451000	Medical Insurance	1,366,973.04	1,369,861.92	1,575,000.00	1,420,728.53	1,600,000.00
01-11-520000	Mayor Allowance	3,341.53	2,678.40	3,600.00	2,618.35	3,600.00
01-11-520100	City Clerk Allowance	.00	.00	2,100.00	.00	2,100.00
01-11-520200	City Treasurer Allowance	.00	.00	2,100.00	.00	2,100.00
01-11-520300	Donald Bylut Allowance	2,137.67	2,211.73	2,400.00	1,190.25	2,400.00
01-11-520400	Jeffrey Key Allowance	2,400.00	2,309.80	2,400.00	.00	2,400.00
01-11-520500	Jack Clifford Allowance	2,400.00	2,389.58	2,400.00	1,532.93	2,400.00
01-11-520600	Brent Lewandowski Allowance	2,186.00	2,400.00	2,400.00	1,456.12	2,400.00
01-11-520700	Heather Begley Allowance	.00	2,005.67	2,400.00	.00	2,400.00
01-11-520800	Jerry McGovern Allowance	1,867.56	.00	2,400.00	2,100.26	2,400.00
01-11-520900	Bob Basso Allowance	2,400.00	2,400.00	2,400.00	1,991.32	2,400.00
01-11-521000	Mike McGrogan Allowance	2,400.00	2,400.00	2,400.00	.00	2,400.00
01-11-530000	Equipment Maintenance	120.00	580.00	1,000.00	.00	1,000.00
01-11-531000	Public Accounting Service	46,860.00	42,160.00	48,000.00	23,500.00	50,000.00
01-11-537000	Computer Hardware, Software, & Maintenance	32,127.87	34,862.07	75,000.00	40,261.50	85,000.00
01-11-538000	Consulting / Professional Fees	8,361.25	39,834.25	100,000.00	8,566.30	75,000.00
01-11-549300	Health Inspections	8,100.00	15,300.00	17,000.00	7,500.00	17,000.00
01-11-551000	Postage	1,708.94	2,346.00	2,500.00	1,975.74	3,000.00
01-11-552000	Telephone	12,949.65	10,966.24	26,000.00	11,546.77	26,000.00
01-11-554000	Printing, Publishing, Legal Notice	3,275.07	3,304.44	3,500.00	1,570.71	3,500.00
01-11-558000	Web Site Expenses	6,887.87	16,200.28	12,000.00	7,947.67	12,000.00
01-11-561000	Membership, Dues, Subscriptions	14,352.46	11,241.84	15,000.00	10,234.46	15,000.00
01-11-563000	Training	5,020.03	5,218.38	10,000.00	4,196.73	15,000.00
01-11-578000	Credit Card Fees	5,542.47	8,376.69	6,000.00	16,114.23	10,000.00
01-11-591000	IRMA	197,980.00	280,148.00	271,455.00	271,455.00	271,455.00
01-11-592000	Insurance Deductible	20,950.79	17,610.00	20,000.00	12,547.40	20,000.00
01-11-594000	Rental of Equipment	6,004.56	6,004.56	7,000.00	4,847.67	7,000.00
01-11-651000	Office / Department Supplies	13,201.50	13,304.21	20,000.00	13,745.75	20,000.00
01-11-674000	Codifications	2,320.00	3,082.05	3,000.00	650.00	3,000.00
01-11-710000	Public Relations / Special Events	29,346.07	23,055.58	50,000.00	11,838.82	50,000.00
01-11-711000	Pace Senior Bus Service	25,121.80	26,205.27	25,000.00	20,041.91	25,000.00
01-11-713000	Business Development / Advisory Committee	5,171.47	7,304.39	5,000.00	1,904.56	10,000.00
01-11-714000	Façade Program	2,500.00	3,050.00	20,000.00	27,092.00	25,000.00
01-11-715000	Veterans	.00	1,000.00	1,000.00	.00	1,000.00
01-11-825000	Art Commission Expenses	7,119.73	2,863.67	7,500.00	7,732.99	10,000.00
01-11-910000	Emergencies / Contingencies	.00	.00	100,000.00	.00	90,000.00
01-11-925000	Miscellaneous Expenses	.00	.00	.00	.00	124,200.00
01-11-991400	Incremental Sales Tax Transfer	70,000.00	75,000.00	75,000.00	.00	80,000.00
01-11-991600	Interfund Operating Transfer IMRF / SS / Medicare	.00	35,000.00	15,000.00	.00	.00
01-11-993400	Interfund Operating Transfer Capital Projects	2,543,881.00	2,925,024.00	162,262.00	.00	158,805.00
01-11-995600	Interfund Operating Transfer Lake Katherine	243,450.00	246,724.00	.00	.00	.00

**CITY OF PALOS HEIGHTS**

**Budget Worksheet - Department  
Periods 01/25-12/25**

**FUND 1 - General Fund**

		2022-22	2023-23	2024-24	2024-24	2025-25
		Prior Year 2	Prior Year	Current Yr	Current Yr	Future Year
		Actual	Actual	Budget	Actual	Budget
<b>Total Expenditures General Operation</b>		<b>5,388,480.44</b>	<b>5,935,771.94</b>	<b>3,393,772.00</b>	<b>2,579,157.96</b>	<b>3,543,138.00</b>
<u>Building Department</u>						
01-15-421100	Building Commissioner	105,000.01	108,314.53	116,480.00	100,454.80	119,975.00
01-15-421200	Full Time Inspector	.00	20,815.43	65,000.00	53,077.10	66,950.00
01-15-421300	Secretarial Wages	76,188.55	87,755.48	91,520.00	80,915.21	94,266.00
01-15-421400	Part Time Inspectors	23,976.00	25,376.00	25,000.00	26,237.44	26,000.00
01-15-421700	Salaries - Part Time	3,813.86	.00	.00	8,779.14	4,000.00
01-15-530100	Vehicle Maintenance	.00	.00	500.00	.00	500.00
01-15-549000	Professional Services	1,729.49	14,263.74	45,000.00	43,009.52	45,000.00
01-15-549400	Elevator Inspections	7,172.00	8,022.00	7,000.00	3,869.00	7,000.00
01-15-552000	Telephone	1,671.64	2,900.97	3,000.00	2,213.46	3,000.00
01-15-561000	Membership, Dues, Subscriptions	.00	150.00	420.00	150.00	350.00
01-15-563000	Training	.00	.00	2,000.00	390.00	2,500.00
01-15-651000	Office / Department Supplies	3,404.42	3,306.54	4,000.00	3,500.50	5,000.00
01-15-658000	Operating Supplies	101.03	1,209.18	1,600.00	439.50	1,600.00
01-15-810000	Equipment Purchase/Maintenance	11,666.57	10,816.61	121,000.00	19,359.17	26,500.00
<b>Total Expenditures Building Department</b>		<b>234,723.57</b>	<b>282,930.48</b>	<b>482,520.00</b>	<b>342,394.84</b>	<b>402,641.00</b>
<u>Legal Department</u>						
01-16-539100	City Attorney Retainer	21,600.00	21,600.00	21,600.00	19,800.00	21,600.00
01-16-539200	Prosecutor Retainer	36,000.00	36,000.00	60,000.00	55,000.00	60,000.00
01-16-539300	Legal Expense	33,594.11	32,924.07	40,000.00	32,813.72	40,000.00
<b>Total Expenditures Legal Department</b>		<b>91,194.11</b>	<b>90,524.07</b>	<b>121,600.00</b>	<b>107,613.72</b>	<b>121,600.00</b>

**CITY OF PALOS HEIGHTS**

**Budget Worksheet - Department  
Periods 01/25-12/25**

**FUND 1 - General Fund**

		2022-22	2023-23	2024-24	2024-24	2025-25
		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	2,630,556.92	2,889,534.36	2,835,765.00	2,514,368.26	2,989,525.00
01-21-421100	Administrative Salaries	441,143.54	423,462.36	488,832.00	427,560.13	497,830.00
01-21-421400	Part Time Officer Wages	4,475.64	7,968.34	28,301.00	3,577.94	29,154.00
01-21-421500	Clerical Staff Wages	225,915.89	234,738.09	247,531.00	219,131.60	255,589.00
01-21-421600	Non-Swam Wages	96,008.11	100,790.25	143,725.00	95,797.69	154,326.00
01-21-422000	Specialty Pay / Longevity	39,741.68	27,963.50	38,900.00	30,782.29	33,500.00
01-21-423000	Overtime	129,740.96	158,410.68	187,500.00	125,005.65	190,000.00
01-21-423100	IDOT Traffic Enforcement Program	12,568.06	18,703.87	42,062.00	18,603.63	35,076.00
01-21-423200	Overtime - Drug	43,465.93	45,820.80	56,415.00	49,429.04	58,481.00
01-21-423300	Health Insurance Incentive Pay	.00	.00	16,250.00	16,250.00	6,500.00
01-21-451100	Post Employment Health Plan	97,225.33	260,968.40	88,716.00	623.40	96,302.00
01-21-530000	Equipment Maintenance	39,716.54	64,737.26	58,200.00	40,506.97	60,528.00
01-21-537000	Computer Hardware, Software, & Maintenance	82,853.79	128,302.14	135,000.00	121,165.77	138,000.00
01-21-540000	Building Maintenance	46,077.96	87,725.50	64,300.00	72,329.17	67,000.00
01-21-540200	Janitorial Services	30,329.88	33,162.26	28,396.00	27,983.72	29,532.00
01-21-551000	Postage	1,308.58	1,820.10	2,000.00	1,171.82	2,000.00
01-21-552000	Telephone	21,388.62	26,978.43	44,000.00	25,427.01	44,000.00
01-21-556000	Dispatching Services	353,432.24	362,268.00	373,145.00	340,127.25	380,608.00
01-21-561000	Membership, Dues, Subscriptions	3,253.99	1,830.99	2,500.00	3,040.49	3,000.00
01-21-563000	Training	33,381.84	35,726.01	41,000.00	28,313.45	41,000.00
01-21-564000	Tuition Reimbursement	8,249.98	10,933.48	18,200.00	12,433.40	24,600.00
01-21-571300	Utilities - Gas	8,552.10	6,878.84	9,700.00	5,843.97	10,000.00
01-21-580000	Uniform Allowance	35,823.42	38,416.02	34,200.00	19,838.99	34,200.00
01-21-594000	Equipment Rental	.00	.00	.00	222.48	.00
01-21-651000	Office / Department Supplies	15,661.58	24,795.25	21,000.00	17,446.79	21,800.00
01-21-653000	Operational Services	19,487.44	18,208.26	21,000.00	21,503.44	26,000.00
01-21-653100	Crime Lab	20,646.00	20,646.00	20,619.00	20,619.00	20,619.00
01-21-660000	MSI Collection Expense	12,600.00	13,167.00	14,800.00	12,198.58	17,200.00
01-21-717000	Classic Car Even	1,206.63	5,625.16	8,450.00	4,253.70	8,750.00
01-21-718000	4th of July	7,229.90	13,977.44	32,200.00	7,822.11	26,000.00
01-21-810000	Purchase of Equipment	29,817.31	42,581.57	67,000.00	43,161.60	108,000.00
	<b>Total Expenditures Police Department</b>	<b>4,491,859.86</b>	<b>5,106,140.36</b>	<b>5,169,707.00</b>	<b>4,326,539.34</b>	<b>5,409,120.00</b>
<u>Police and Fire Commission</u>						
01-25-421000	Secretarial Stipend	4,000.09	4,000.10	4,000.00	3,538.55	4,000.00
01-25-561000	Membership, Dues, Subscriptions	375.00	375.00	500.00	.00	500.00
01-25-568000	Employment & Promotion	2,958.00	21,614.00	2,500.00	72.00	2,500.00
	<b>Total Expenditures Police and Fire Commission</b>	<b>7,333.09</b>	<b>25,989.10</b>	<b>7,000.00</b>	<b>3,610.55</b>	<b>7,000.00</b>

**CITY OF PALOS HEIGHTS**

**Budget Worksheet - Department  
Periods 01/25-12/25**

**FUND 1 - General Fund**

		2022-22	2023-23	2024-24	2024-24	2025-25
		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	278,608.59	303,581.64	300,000.00	263,638.92	360,000.00
01-41-421100	Director's Salary	63,806.13	65,769.81	68,970.00	60,427.92	70,340.00
01-41-421200	Secretarial Wages	18,941.41	30,963.03	32,000.00	28,350.58	32,950.00
01-41-421300	Seasonal Wages	18,498.75	18,945.01	22,000.00	13,186.88	25,000.00
01-41-421400	Snow Plowing Wages	25,660.03	9,291.66	.00	.00	.00
01-41-423000	Overtime	6,171.11	8,038.28	10,000.00	3,155.75	10,000.00
01-41-423400	Snow Plowing Overtime	31,364.74	4,200.61	50,000.00	17,835.39	52,000.00
01-41-532000	Engineering/Professional Fees	12,688.32	16,996.63	25,000.00	24,763.74	25,000.00
01-41-541000	Street Maintenance/Repairs/Signs	84,170.86	71,796.52	80,000.00	90,448.69	90,000.00
01-41-541100	Drainage Maintenance	19,860.93	23,495.11	30,000.00	19,509.67	30,000.00
01-41-541200	Restoration	20,834.92	19,674.14	20,000.00	9,964.11	20,000.00
01-41-554000	Legal Notices	113.14	465.05	1,000.00	257.13	1,000.00
01-41-561000	Membership, Dues, Subscriptions	720.53	2,258.70	2,000.00	1,377.46	2,000.00
01-41-563000	Training	90.00	120.00	3,000.00	656.88	3,000.00
01-41-571000	Utilities	32,231.95	37,695.64	35,000.00	31,496.90	40,000.00
01-41-580000	Uniform Allowance	3,500.69	2,700.00	3,000.00	2,165.99	3,000.00
01-41-594000	Equipment Rental	45.98	761.11	2,500.00	47.98	2,600.00
01-41-651000	Office / Department Supplies	2,057.89	2,685.89	8,000.00	3,086.20	8,000.00
01-41-712000	Safety	2,231.21	953.02	2,000.00	2,922.93	2,000.00
01-41-810000	Purchase of Equipment	597.64	7,454.00	15,000.00	6,906.38	15,000.00
01-41-812000	Sidewalks	3,512.00	4,086.83	.00	.00	.00
<b>Total Expenditures Roads and Construction</b>		<b>625,706.82</b>	<b>631,932.68</b>	<b>709,470.00</b>	<b>580,199.50</b>	<b>791,890.00</b>

**CITY OF PALOS HEIGHTS**

**Budget Worksheet - Department  
Periods 01/25-12/25**

**FUND 1 - General Fund**

	2022-22 Prior Year 2 Actual	2023-23 Prior Year Actual	2024-24 Current Yr Budget	2024-24 Current Yr Actual	2025-25 Future Year Budget	
<u>Municipal Grounds and Property</u>						
01-44-421000	Full Time Wages	279,563.31	334,988.93	365,000.00	301,432.50	355,000.00
01-44-421200	Custodial Wages	57,953.48	58,522.81	60,000.00	53,130.57	63,000.00
01-44-421300	Seasonal Wages	21,991.88	19,143.75	27,000.00	15,368.75	29,000.00
01-44-423000	Overtime - Plowing Maintenance	10,296.30	12,424.80	14,000.00	10,801.49	15,000.00
01-44-532000	Professional & Engineering Fees	4,110.00	26,843.69	20,000.00	1,820.50	20,000.00
01-44-540000	City Hall Maintenance	42,085.02	38,626.73	40,000.00	35,221.17	40,000.00
01-44-540100	Channel 4 Maintenance	.00	.00	.00	892.00	5,000.00
01-44-540600	Lake Katherine Maintenance	20,144.92	25,327.49	25,000.00	20,993.84	25,000.00
01-44-543100	Bike Path	734.97	.00	.00	.00	.00
01-44-543200	Purchase / Plant Trees	2,061.80	4,005.00	10,000.00	2,114.00	10,000.00
01-44-543400	Ballfield Light Maintenance	.00	.00	1,500.00	.00	1,500.00
01-44-543500	Removal / Trim Trees	53,497.00	47,194.00	55,000.00	29,220.00	55,000.00
01-44-543600	Chip Disposal	1,840.00	1,960.00	2,000.00	1,080.00	2,000.00
01-44-544000	Heating & Cooling System Maintenance	13,962.71	17,763.59	15,000.00	17,599.77	20,000.00
01-44-544400	Public Works Garage Maintenance	21,087.43	31,521.02	30,000.00	30,474.26	30,000.00
01-44-544500	Parks & Rec Building Maintenance	39,438.49	26,502.60	25,000.00	20,848.84	25,000.00
01-44-545000	Warning Sirens	2,560.00	4,996.90	5,000.00	2,800.00	5,000.00
01-44-546000	Harlem Berms Maintenance	32,125.96	33,154.90	30,000.00	35,001.00	30,000.00
01-44-546100	Harlem Avenue Maintenance	38,531.56	29,944.79	30,000.00	37,553.63	35,000.00
01-44-554000	Legal Notices	534.83	185.13	500.00	.00	500.00
01-44-561000	Membership, Dues, Subscriptions	234.00	154.30	300.00	91.90	300.00
01-44-562000	Travel Expenses	20.00	.00	.00	.00	.00
01-44-563000	Training	2,150.00	437.00	5,000.00	2,529.00	5,000.00
01-44-580000	Uniform Allowance	3,000.00	2,511.07	3,000.00	3,040.48	3,000.00
01-44-594000	Equipment Rental	68.97	393.92	1,000.00	594.56	1,000.00
01-44-651000	Office / Department Supplies	11,106.11	10,015.06	10,000.00	6,474.85	10,000.00
01-44-662000	Custodian Supplies	2,946.48	1,612.36	6,000.00	1,890.26	6,000.00
01-44-663000	Landscape Supplies	14,240.32	6,937.58	10,000.00	3,520.70	10,000.00
01-44-717000	Classic Car Event	3,385.23	4,422.64	5,000.00	3,303.47	5,000.00
01-44-718000	4th of July	11,549.63	14,309.64	17,000.00	15,515.14	17,000.00
01-44-810000	Purchase of Equipment	3,673.06	9,492.94	10,000.00	2,807.82	10,000.00
	<b>Total Expenditures Municipal Grounds and Property</b>	<b>694,893.46</b>	<b>763,392.64</b>	<b>822,300.00</b>	<b>656,120.50</b>	<b>833,300.00</b>

**CITY OF PALOS HEIGHTS**

**Budget Worksheet - Department  
Periods 01/25-12/25**

**FUND 1 - General Fund**

		2022-22	2023-23	2024-24	2024-24	2025-25
		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	161,642.51	169,562.47	174,000.00	152,936.01	178,500.00
01-45-423000	Overtime	3,306.75	5,122.14	7,000.00	3,926.79	7,000.00
01-45-529100	Police Equipment Maintenance	1,921.93	1,501.90	3,000.00	324.09	3,000.00
01-45-529300	Building & Grounds Equipment Maintenance	31,411.46	16,160.74	15,000.00	11,682.42	15,000.00
01-45-529400	Roads Equipment Maintenance	12,591.18	10,373.51	10,000.00	3,080.78	10,000.00
01-45-529600	Lake Katherine Equipment Maintenance	718.37	522.01	4,000.00	2,337.28	4,000.00
01-45-529800	Water & Sewer Equipment Maintenance	11,427.24	14,979.03	16,000.00	9,712.28	16,000.00
01-45-529900	MVM Equipment Maintenance	71.88	616.85	2,500.00	2,370.79	2,500.00
01-45-534000	Snow Plow Equipment Maintenance	4,906.67	4,298.63	9,000.00	331.04	9,000.00
01-45-535100	Police Vehicle Maintenance	27,306.48	25,966.87	20,000.00	29,204.68	30,000.00
01-45-535200	Building Department Vehicle Maintenance	551.43	4,319.44	1,500.00	1,511.65	1,500.00
01-45-535300	Building & Grounds Vehicle Maintenance	3,930.68	4,243.10	10,000.00	10,106.26	10,000.00
01-45-535400	Roads Vehicle Maintenance	9,848.56	9,566.94	15,000.00	10,359.99	15,000.00
01-45-535500	Recreation Vehicle Maintenance	2,685.48	2,021.06	3,000.00	4,668.82	3,000.00
01-45-535600	Lake Katherine Vehicle Maintenance	833.53	196.00	2,000.00	324.58	2,000.00
01-45-535800	Water & Sewer Vehicle Maintenance	18,610.23	7,785.16	25,000.00	18,994.85	25,000.00
01-45-535900	MVM Vehicle Maintenance	417.71	913.45	1,500.00	579.66	1,500.00
01-45-537000	Computer Hardware, Software, & Maintenance	3,254.64	2,460.00	5,000.00	3,502.05	5,000.00
01-45-561000	Membership, Dues, Subscriptions	.00	.00	200.00	.00	200.00
01-45-563000	Training	320.00	704.85	4,000.00	150.00	4,000.00
01-45-580000	Uniform Allowance	6,823.89	5,566.96	6,800.00	5,801.47	7,000.00
01-45-594000	Equipment Rental	2,076.74	582.87	3,000.00	427.75	3,000.00
01-45-651000	Office / Department Supplies	6,886.06	7,876.12	8,000.00	6,523.77	8,000.00
01-45-655000	Gasoline & Oil	198,084.80	171,983.39	200,000.00	153,549.36	200,000.00
01-45-810000	Purchase of Equipment	32,802.87	1,716.52	3,000.00	433.01	3,000.00
<b>Total Expenditures Motor Vehicle Maintenance</b>		<b>542,431.09</b>	<b>469,040.01</b>	<b>548,500.00</b>	<b>432,839.38</b>	<b>563,200.00</b>

**CITY OF PALOS HEIGHTS**

**Budget Worksheet - Department  
Periods 01/25-12/25**

**FUND 1 - General Fund**

		2022-22	2023-23	2024-24	2024-24	2025-25
		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	584,650.74	649,099.36	650,000.00	722,759.43	700,000.00
01-51-311200	Recreation Property Tax - Prior	6,126.02	6,131.34	5,000.00	15,021.32	5,000.00
01-51-348000	Grant Revenues	1,000.00	1,000.00	1,000.00	.00	.00
01-51-368100	Adult Program Fees	10,563.00	21,588.20	16,500.00	11,589.16	15,500.00
01-51-368200	Camp Fees	218,552.48	228,407.65	222,000.00	234,249.31	250,000.00
01-51-368300	Early Childhood Program Fees	33,668.00	32,054.95	29,000.00	20,131.35	15,000.00
01-51-368400	Fitness Program Fees	39,353.39	40,859.36	35,000.00	30,918.99	32,000.00
01-51-368500	Preschool Fees	70,880.30	77,480.00	70,000.00	44,669.00	60,000.00
01-51-368600	Special Event Fees	21,686.74	23,500.51	20,000.00	15,263.75	24,000.00
01-51-368700	Teen Program Fees					
01-51-368800	Youth Program Fees	227,881.81	234,441.44	185,000.00	117,241.49	190,000.00
01-51-368900	Youth Athletic Fees	181,947.65	192,805.25	155,000.00	108,864.35	130,000.00
01-51-369000	Birthday Party Fees	19,718.00	18,185.00	17,000.00	18,100.00	18,900.00
01-51-370000	Play Memberships RDR	112,142.57	131,851.13	125,000.00	123,544.95	164,500.00
01-51-370100	Play Memberships Standard Rate	22,460.62	29,754.06	25,000.00	27,121.73	35,500.00
01-51-370200	Play Plus Membership RDR	285.00	.00	.00	.00	.00
01-51-370400	Daily Walk In Track Fees	315.00	805.00	1,000.00	675.00	1,500.00
01-51-370500	Open Gym Fees	60,147.05	57,247.00	50,000.00	36,634.00	60,000.00
01-51-370600	Personal Training	6,645.00	9,588.00	10,000.00	12,276.00	15,000.00
01-51-382000	Building Rental	75,767.50	75,037.50	72,000.00	70,224.25	80,000.00
01-51-382300	Park Permit Fees	4,775.00	5,125.00	5,000.00	5,475.00	6,000.00
01-51-383000	Impact Fees	.00	250.00	.00	500.00	.00
01-51-385000	Farmers Market Space Rental	21,696.40	14,211.00	15,000.00	15,773.00	14,500.00
01-51-385010	Indoor Farmers Market Space	.00	1,690.00	.00	.00	.00
01-51-386000	Holiday in the Heights Revenue	12,950.00	19,863.00	15,000.00	13,900.00	14,000.00
01-51-387000	4th of July Donations - General	7,305.00	9,181.00	10,000.00	11,751.25	11,000.00
01-51-387100	4th of July Donations - Water Bill	3,360.72	.00	.00	.00	.00
01-51-388000	Sponsorships	8,500.00	16,725.00	12,000.00	9,550.00	12,000.00
01-51-389000	Miscellaneous Revenues	4,351.39	5,495.30	1,000.00	2,425.94	2,000.00
01-51-389300	Vending Revenues	20,501.45	21,614.55	20,000.00	19,384.55	22,500.00
<b>Total Revenue Recreation Department</b>		<b>1,777,230.83</b>	<b>1,923,990.60</b>	<b>1,766,500.00</b>	<b>1,688,043.82</b>	<b>1,878,900.00</b>

**CITY OF PALOS HEIGHTS**

**Budget Worksheet - Department  
Periods 01/25-12/25**

**FUND 1 - General Fund**

		2022-22	2023-23	2024-24	2024-24	2025-25
		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	105,796.13	109,054.10	113,265.00	100,196.74	116,663.00
01-51-421200	Superintendent of Recreation Salary	61,965.68	65,968.74	70,720.00	62,560.00	72,842.00
01-51-421300	Office Manager Salary	34,623.55	44,175.46	47,840.00	39,560.00	58,656.00
01-51-421400	Program Manager Salary	40,000.08	45,328.12	46,800.00	41,365.35	58,656.00
01-51-421500	Front Desk Wages	82,095.00	88,464.12	100,000.00	75,071.28	105,000.00
01-51-421600	Building Attendant Salary	9,491.25	7,541.75	10,000.00	9,626.82	14,000.00
01-51-421700	Recreation and Aquatic Manager Salary	45,984.94	36,497.87	39,500.00	41,134.65	46,156.00
01-51-421800	Full Time Custodial Wages	56,476.42	59,439.96	61,000.00	53,383.12	62,830.00
01-51-421900	Recreation Assistant / Intern Wages	11,423.07	.00	3,000.00	.00	2,500.00
01-51-422100	Adult Program Staff Wages	5,629.57	5,696.15	6,000.00	3,926.78	3,500.00
01-51-422200	Camp Staff Wages	114,397.10	129,252.65	140,000.00	137,519.40	155,000.00
01-51-422300	Early Childhood Staff Wages	6,799.51	5,909.50	7,000.00	6,635.52	6,000.00
01-51-422400	Group Fitness Staff Wages	26,449.29	21,465.16	23,000.00	15,010.80	19,000.00
01-51-422500	Preschool Staff Wages	36,640.64	40,028.00	50,000.00	34,184.90	55,000.00
01-51-422600	Special Event Staff Wages	7,734.00	7,811.07	10,275.00	10,007.28	9,250.00
01-51-422800	Youth Program Staff Wages	84,333.09	98,953.93	98,000.00	71,533.74	98,000.00
01-51-422900	Youth Athletic Staff Wages	10,547.50	11,869.76	13,000.00	8,458.13	8,500.00
01-51-423000	Birthday Party Staff Wages	7,667.25	6,038.50	8,000.00	5,336.13	6,700.00
01-51-423100	Fitness Center Attendant Wages	65,253.00	72,699.00	70,000.00	68,553.75	75,000.00
01-51-423200	Facilities Manager Wages	49,331.99	70,292.10	80,000.00	68,115.30	82,400.00
01-51-423300	Part Time Custodian Wages	62,112.80	67,604.39	69,000.00	59,210.16	73,000.00
01-51-423400	Facilities Tech Wages	69,950.35	72,976.95	78,000.00	67,545.88	80,340.00
01-51-423500	Personal Trainer Wages	3,318.75	6,439.25	5,000.00	8,216.00	9,500.00
01-51-423700	Open Gym Staff Wages	16,509.00	21,628.75	18,500.00	20,588.08	25,000.00
01-51-537000	Computer Hardware, Software, & Maintenance	36,218.05	41,792.45	37,000.00	33,023.43	55,000.00
01-51-540000	Recreation Building Expense	21,483.85	18,526.35	20,000.00	16,049.43	22,000.00
01-51-540100	Contractual Services Building	25,653.00	21,810.74	24,000.00	11,636.24	25,000.00
01-51-540200	Contractual Services Fitness Center	.00	1,353.00	3,000.00	2,804.00	4,000.00
01-51-549000	Professional Services	3,608.88	5,040.07	15,000.00	4,010.12	7,000.00
01-51-551000	Postage	7,036.61	5,526.59	6,500.00	1,415.29	6,000.00
01-51-552000	Telephone	25,382.14	20,930.09	24,000.00	18,487.93	24,000.00
01-51-557000	Publicity & Advertising	12,579.25	14,577.59	15,000.00	9,356.79	14,000.00
01-51-561000	Membership, Dues, Subscriptions	6,207.92	6,277.64	6,500.00	3,854.07	6,500.00
01-51-563000	Training	8,043.47	11,217.27	13,000.00	8,507.60	13,000.00
01-51-567000	Employee Background Checks	3,515.00	3,477.50	3,500.00	3,700.00	3,500.00
01-51-571000	Utilities - Gas	12,312.11	15,828.53	13,000.00	6,510.56	13,000.00
01-51-578000	Credit Card Fees	25,246.20	35,768.23	21,000.00	29,435.30	30,000.00
01-51-594000	Contractual Services	20,595.65	23,554.00	20,000.00	26,622.24	22,000.00
01-51-594100	Fitness Equipment Lease	22,502.18	22,002.18	22,000.00	22,002.18	22,500.00
01-51-651000	Office / Department Supplies	7,267.75	8,902.63	8,000.00	6,290.20	8,000.00
01-51-662000	Custodial Supplies	11,807.21	12,520.97	13,000.00	12,538.23	15,000.00
01-51-681100	Adult Program Supplies	2,508.79	11,645.44	14,500.00	5,611.20	12,500.00
01-51-681200	Camp Supplies	16,399.29	27,490.73	30,000.00	26,672.54	32,000.00
01-51-681300	Early Childhood Program Supplies	10,302.10	9,040.30	7,000.00	9,309.76	7,200.00
01-51-681400	Fitness Program Supplies	842.14	500.88	2,000.00	2,150.80	2,000.00
01-51-681500	Preschool Supplies	7,326.79	5,975.72	7,000.00	3,066.60	7,500.00
01-51-681600	Special Event Supplies	45,722.07	45,113.24	32,000.00	37,382.64	47,900.00
01-51-681800	Youth Program Supplies	37,752.37	46,854.02	36,000.00	28,630.29	32,000.00
01-51-681900	Youth Athletic Supplies	77,520.48	73,384.83	74,000.00	52,929.27	65,000.00
01-51-682000	Birthday Party Supplies	2,728.71	1,949.30	2,500.00	2,373.43	2,500.00
01-51-683000	Vending Supplies	12,632.70	11,631.02	9,000.00	12,317.93	11,000.00
01-51-685000	Farmers Market Expenses	7,374.99	5,942.37	7,000.00	6,039.94	6,000.00

**CITY OF PALOS HEIGHTS**

**Budget Worksheet - Department  
Periods 01/25-12/25**

**FUND 1 - General Fund**

	2022-22 Prior Year 2 Actual	2023-23 Prior Year Actual	2024-24 Current Yr Budget	2024-24 Current Yr Actual	2025-25 Future Year Budget
01-51-685010 Indoor Farmers Market Expenses	.00	2,095.36	.00	.00	.00
01-51-701000 Senior Citizens	6,127.00	4,100.00	6,500.00	5,095.00	6,500.00
01-51-718000 4th of July	41,289.72	43,297.82	58,000.00	48,227.53	55,000.00
01-51-719000 Holiday in the Heights	22,789.94	25,382.63	30,000.00	23,284.85	30,000.00
01-51-812000 Fitness Center Equipment Purchases	2,533.23	3,630.80	4,000.00	3,390.26	5,000.00
01-51-826000 Park Development / Recreation Improvements	10,186.92	17,203.98	20,000.00	23,994.32	23,000.00
<b>Total Expenditures Recreation Department</b>	<b>1,568,026.47</b>	<b>1,699,479.55</b>	<b>1,771,900.00</b>	<b>1,514,459.78</b>	<b>1,879,093.00</b>

**CITY OF PALOS HEIGHTS**

**Budget Worksheet - Department  
Periods 01/25-12/25**

**FUND 1 - General Fund**

		2022-22	2023-23	2024-24	2024-24	2025-25
		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	210,000.00	230,000.00	.00	.00	.00
01-56-387000	Interfund Operating Transfer	243,450.00	246,724.00	.00	.00	.00
<b>Total Revenues Lake Katherine Nature Center</b>		<b>453,450.00</b>	<b>476,724.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>
<u>Lake Katherine Nature Center</u>						
01-56-421000	LK Operations Manager	87,165.09	90,304.61	92,230.00	82,962.49	96,597.00
01-56-421100	Clubhouse Building Supervisor Wages	22,077.00	27,625.00	22,000.00	23,993.50	22,000.00
01-56-421200	LK Business Coordinator Salary	56,029.76	57,742.27	59,987.00	53,052.27	61,771.00
01-56-421300	LK Program Coordinator Salary	44,473.35	45,808.75	47,614.00	42,082.45	49,039.00
01-56-421500	Part Time Seasonal Wages	94,553.25	113,418.33	90,000.00	120,626.12	100,000.00
01-56-421600	Naturalist Salary	50,301.53	51,807.45	53,849.00	47,597.70	55,466.00
01-56-421700	Custodial Wages	19,777.74	21,195.47	17,500.00	15,499.91	17,500.00
01-56-529000	Other Maintenance	7,707.02	4,816.73	10,000.00	3,288.56	10,000.00
01-56-530000	Maintenance Contracts	21,351.58	21,782.36	21,800.00	22,118.37	21,800.00
01-56-537000	Computer Hardware, Software, & Maintenance	13,414.55	6,871.61	15,000.00	10,453.74	15,000.00
01-56-540000	Building & Grounds Maintenance	7,879.84	3,484.88	11,500.00	5,699.18	11,500.00
01-56-541000	Postage	1,296.81	1,846.08	1,500.00	1,413.81	1,500.00
01-56-552000	Telephone	17,169.46	16,037.04	15,000.00	13,653.53	15,000.00
01-56-571000	Utilities	31,075.45	24,740.18	26,000.00	22,850.70	26,000.00
01-56-571300	Utilities - Cable	1,067.91	1,144.12	1,500.00	2,011.26	1,500.00
01-56-591000	Liquor Insurance Policy	4,500.00	4,425.00	5,000.00	4,425.00	5,000.00
01-56-651000	Office / Department Supplies	1,631.47	1,609.43	3,000.00	1,263.54	3,000.00
<b>Total Expenditures Lake Katherine Nature Center</b>		<b>481,471.81</b>	<b>494,659.31</b>	<b>493,480.00</b>	<b>472,992.13</b>	<b>512,673.00</b>

**CITY OF PALOS HEIGHTS**

**Budget Worksheet - Department  
Periods 01/25-12/25**

**FUND 1 - General Fund**

		2022-22	2023-23	2024-24	2024-24	2025-25
		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	40,476.70	43,945.33	44,000.00	42,268.37	47,000.00
01-58-302000	Standard Family Fees	48,720.00	63,800.00	65,500.00	68,928.50	72,000.00
01-58-303000	Resident Individual Fees	1,911.95	2,286.70	3,000.00	2,365.20	3,000.00
01-58-304000	Standard Individual Fees	2,819.00	4,290.00	5,000.00	3,951.00	5,000.00
01-58-305000	Resident Senior Citizen Fees	4,179.96	5,845.05	6,000.00	5,849.79	6,500.00
01-58-306000	Standard Senior Citizen Fees	5,675.00	5,907.00	6,000.00	6,156.75	6,500.00
01-58-308000	General Admission	122,089.00	135,910.00	137,000.00	142,219.50	150,000.00
01-58-309000	Lessons	28,814.00	26,669.50	30,000.00	30,789.91	35,000.00
01-58-376000	Concessions	48,930.66	53,750.81	58,000.00	50,219.17	65,000.00
01-58-382000	Pool Rental	6,822.50	5,621.25	7,000.00	.00	7,500.00
01-58-382100	Deck Rental	3,345.00	4,520.00	5,000.00	4,920.00	5,000.00
01-58-389000	Miscellaneous Sales	819.82	211.00	500.00	162.00	500.00
<b>Total Revenues Swimming Pool</b>		<b>314,603.59</b>	<b>352,756.64</b>	<b>367,000.00</b>	<b>357,830.19</b>	<b>403,000.00</b>
<u>Swimming Pool</u>						
01-58-421000	Aquatic Coordinator Salary	12,500.00	12,500.00	12,500.00	.00	12,500.00
01-58-421100	Assistant Manager Salary	18,289.38	25,912.39	25,000.00	21,150.22	27,000.00
01-58-421200	Cashiers / Attendants / Concession Wages	39,222.01	48,601.76	51,000.00	50,333.13	56,000.00
01-58-421400	Life Guard / Crew Leader Wages	79,011.89	84,915.48	90,000.00	83,419.68	95,000.00
01-58-421500	Swim Instructor Wages	16,427.33	24,154.73	25,000.00	20,389.19	20,000.00
01-58-421600	Maintenance Staff Wages	1,066.75	448.50	1,000.00	3,638.37	3,000.00
01-58-461000	Social Security Contribution	10,324.08	12,185.04	12,500.00	.00	13,500.00
01-58-462000	IMRF Contribution	1,335.00	1,335.00	1,200.00	.00	1,250.00
01-58-463000	Medicare	2,414.50	2,849.73	2,910.00	.00	3,200.00
01-58-543000	Pool Property Maintenance Wages	3,815.91	4,759.33	5,000.00	3,878.77	5,000.00
01-58-552000	Telephone	900.00	900.00	600.00	750.00	500.00
01-58-557000	Publicity & Advertising	2,516.42	1,885.85	1,500.00	245.79	1,500.00
01-58-571000	Utilities - Gas	16,202.19	5,356.40	13,000.00	5,158.07	10,000.00
01-58-571100	Utilities - Electric	8,582.39	13,232.80	8,500.00	2,752.66	7,500.00
01-58-580000	Uniform Allowance	3,884.25	4,145.40	2,500.00	2,170.60	3,000.00
01-58-651000	Office / Department Supplies	591.73	122.82	500.00	404.16	500.00
01-58-664000	Sundries	.00	.00	500.00	114.98	350.00
01-58-665000	Sanitation Supplies	98.35	670.90	1,000.00	831.03	1,000.00
01-58-668000	Chemical Supplies	19,223.73	22,715.02	23,000.00	17,038.71	26,000.00
01-58-669000	Concession Supplies	30,998.71	36,959.19	26,000.00	32,083.96	35,000.00
01-58-710000	Special Events	187.84	850.97	1,000.00	2,033.69	1,000.00
01-58-712000	Safety	5,563.93	5,655.08	4,500.00	7,761.17	6,500.00
01-58-810000	Purchase of Equipment	1,194.89	2,847.17	2,500.00	1,267.68	3,000.00
01-58-861000	Capital Improvements	12,041.70	14,421.77	15,000.00	11,815.00	75,000.00
<b>Total Expenditures Swimming Pool</b>		<b>286,392.98</b>	<b>327,425.33</b>	<b>326,210.00</b>	<b>267,236.86</b>	<b>407,300.00</b>
<b>Total Fund Revenue Over Expenditures</b>		<b>( 363,212.98)</b>	<b>( 909,694.82)</b>	<b>.00</b>	<b>2,378,302.09</b>	<b>.00</b>
<u>Fund Summary</u>						
Revenue		14,049,300.72	14,917,590.65	13,846,459.00	13,661,466.65	14,470,955.00
Expenditures		14,412,513.70	15,827,285.47	13,846,459.00	11,283,164.56	14,470,955.00

**CITY OF PALOS HEIGHTS**

Budget Worksheet - Department  
Periods 01/25-12/25

FUND 1 - General Fund

	2022-22 Prior Year 2 Actual	2023-23 Prior Year Actual	2024-24 Current Yr Budget	2024-24 Current Yr Actual	2025-25 Future Year Budget
Net Revenue Over Expenditures	( 363,212.98)	( 909,694.82)	.00	2,378,302.09	.00

**City of Palos Heights  
Beautification Committee  
Fiscal Years 2024 and 2025**

10/31/2024

	<b>2024 Budget</b>	<b>2024 Projected</b>	<b>2025 Proposed</b>
Beginning Fund Balance	\$56,330	\$56,330	\$58,664
Revenues:	\$25,100	\$28,636	\$29,600
Expenditures:			
Classic Car Event	\$24,500	\$14,572	\$23,000
Adopt-a-Pot	12,500	7,330	11,600
Keep Palos Heights Beautiful	27,000	4,400	7,410
Total Expenditures	\$64,000	\$26,302	\$42,010
Revenues over (under) Expenditures	(\$38,900)	\$2,334	(\$12,410)
Estimated Ending Fund Balance	\$17,430	\$58,664	\$46,254

**CITY OF PALOS HEIGHTS**

**Budget Worksheet - Department  
Periods 01/25-12/25**

**FUND 2 - Beautification Fund**

		2022 Actual	2023 Actual	2024 Budget	2024 Actual	2025 Budget
<u>Classic Car Event</u>						
02-01-300100	Raffle Ticket Sales	5,580.00	7,434.00	6,000.00	6,426.00	7,000.00
02-01-300200	Tee Shirt Sales	435.00	255.00	300.00	270.00	300.00
02-01-300300	Car Registration	3,334.00	3,300.00	2,800.00	4,590.00	4,600.00
02-01-300500	Sponsors	11,650.00	8,500.00	10,000.00	9,550.00	9,700.00
<b>Total Revenues Classic Car Event</b>		<b>20,999.00</b>	<b>19,489.00</b>	<b>19,100.00</b>	<b>20,836.00</b>	<b>21,600.00</b>
<u>Classic Car Event</u>						
02-01-700000	Marketing	71.22	370.57	500.00	987.67	1,000.00
02-01-700400	Equipment Rental	2,598.05	2,243.00	3,000.00	2,593.80	2,800.00
02-01-700600	Shirt Expense	3,188.70	4,024.85	4,000.00	4,295.00	4,700.00
02-01-700800	Miscellaneous Expenses	1,813.41	3,336.72	3,000.00	881.93	1,000.00
02-01-700900	Prize Money	2,728.00	3,717.00	4,000.00	3,213.00	3,500.00
02-01-990300	Charitable Contributions	1,450.00	1,450.00	10,000.00	1,600.00	10,000.00
<b>Total Expenditures Classic Car Event</b>		<b>11,849.38</b>	<b>15,142.14</b>	<b>24,500.00</b>	<b>13,571.40</b>	<b>23,000.00</b>
<u>Adopt-A-Pot</u>						
02-02-300100	Pot Sponsorship	4,480.00	6,200.00	6,000.00	7,800.00	8,000.00
<b>Total Revenues Adopt-A-Pot</b>		<b>4,480.00</b>	<b>6,200.00</b>	<b>6,000.00</b>	<b>7,800.00</b>	<b>8,000.00</b>
<u>Adopt-A-Pot</u>						
02-02-700000	Plants, Soil, & Supplies	5,107.52	11,965.05	12,000.00	8,627.59	11,200.00
02-02-700300	Signage	264.80	347.20	400.00	276.37	300.00
02-02-700500	Planting Day Expenses	36.38	45.75	100.00	70.85	100.00
<b>Total Expenditures Adopt-A-Pot</b>		<b>5,408.70</b>	<b>12,358.00</b>	<b>12,500.00</b>	<b>8,974.81</b>	<b>11,600.00</b>
<u>Keep Palos Heights Beautiful</u>						
02-03-700000	Recognition Night	318.08	465.16	500.00	.00	500.00
02-03-700100	Miscellaneous Expenses	110.26	.00	1,000.00	.00	.00
02-03-700200	Subdivision Entrance Program	.00	.00	500.00	.00	.00
02-03-990300	Charitable Contributions	521.71	14,460.50	25,000.00	3,000.00	6,910.00
<b>Total Expenditures Keep Palos Heights Beautiful</b>		<b>950.05</b>	<b>14,925.66</b>	<b>27,000.00</b>	<b>3,000.00</b>	<b>7,410.00</b>
<b>Total Fund Revenue Over Expenditures</b>		<b>( 7,270.87)</b>	<b>16,736.80</b>	<b>38,900.00</b>	<b>( 3,089.79)</b>	<b>12,410.00</b>
<b>Fund Summary</b>						
<b>Revenue</b>		<b>25,479.00</b>	<b>25,689.00</b>	<b>25,100.00</b>	<b>28,636.00</b>	<b>29,600.00</b>
<b>Expenditures</b>		<b>18,208.13</b>	<b>42,425.80</b>	<b>64,000.00</b>	<b>25,546.21</b>	<b>42,010.00</b>

**CITY OF PALOS HEIGHTS**

**Budget Worksheet - Department  
Periods 01/25-12/25**

**FUND 2 - Beautification Fund**

	2022 Actual	2023 Actual	2024 Budget	2024 Actual	2025 Budget
Net Revenue Over Expenditures	7,270.87	( 16,736.80)	( 38,900.00)	3,089.79	( 12,410.00)

City of Palos Heights  
Channel 4 PEG Fund  
Fiscal Years 2024 and 2025

10/31/2024

	<b>2024 Budget</b>	<b>2024 Projected</b>	<b>2025 Proposed</b>
Beginning Fund Balance	\$8,115	\$8,115	\$4,367
Revenues:	\$25,000	\$21,252	\$18,800
Expenditures:	\$25,000	\$25,000	\$18,800
Revenues over (under) Expenditures	\$0	(\$3,748)	\$0
Estimated Ending Fund Balance	\$8,115	\$4,367	\$4,367

**CITY OF PALOS HEIGHTS**

**Budget Worksheet - Department  
Periods 01/25-12/25**

**FUND 3 - Channel 4 PEG Fund**

		<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2024</u>	<u>2025</u>
		Actual	Actual	Budget	Actual	Budget
<u>Revenue</u>						
03-00-325100	Comcast Cable PEG Fee	11,850.17	10,878.71	12,000.00	7,642.24	10,000.00
03-00-326100	AT&T Cable PEG Fee	10,845.68	9,664.08	13,000.00	6,709.50	8,800.00
	<b>Total Revenues</b>	<b>22,695.85</b>	<b>20,542.79</b>	<b>25,000.00</b>	<b>14,351.74</b>	<b>18,800.00</b>
<u>Expenditures</u>						
03-00-652000	Channel 4 Supplies & Equipment	10,056.26	34,192.94	25,000.00	24,642.36	18,800.00
	<b>Total Expenditures</b>	<b>10,056.26</b>	<b>34,192.94</b>	<b>25,000.00</b>	<b>24,642.36</b>	<b>18,800.00</b>
	<b>Total Fund Revenue Over Expenditures</b>	<b>12,639.59</b>	<b>( 13,650.15)</b>	<b>.00</b>	<b>( 10,290.62)</b>	<b>.00</b>
<u>Fund Summary</u>						
	Revenue	22,695.85	20,542.79	25,000.00	14,351.74	18,800.00
	Expenditures	10,056.26	34,192.94	25,000.00	24,642.36	18,800.00
	<b>Net Revenue Over Expenditures</b>	<b>12,639.59</b>	<b>( 13,650.15)</b>	<b>.00</b>	<b>( 10,290.62)</b>	<b>.00</b>

City of Palos Heights  
Casino Shared Revenue Fund  
Fiscal Years 2024 and 2025

11/7/2024

	<b>2024 Budget</b>	<b>2024 Projected</b>	<b>2025 Proposed</b>
Beginning Fund Balance	\$0	\$0	\$0
Revenues:	\$0	\$0	\$100,000
Expenditures:	\$0	\$0	\$100,000
Revenues over (under) Expenditures	\$0	\$0	\$0
Estimated Ending Fund Balance	\$0	\$0	\$0

**CITY OF PALOS HEIGHTS**

**Budget Worksheet - Department  
Periods 01/25-12/25**

**FUND 7 - Casino Revenue Fund**

		<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2024</u>	<u>2025</u>
		Actual	Actual	Budget	Actual	Budget
<u>Revenue</u>						
07-00-314000	Casino Shared Revenue	.00	.00	.00	.00	100,000.00
	<b>Total Revenues</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>100,000.00</b>
<u>Expenditures</u>						
07-00-810000	Capital Expense	.00	.00	.00	.00	100,000.00
	<b>Total Expenditures</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>100,000.00</b>
	<b>Total Fund Revenue Over Expenditures</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>
<u>Fund Summary</u>						
	Revenue	.00	.00	.00	.00	100,000.00
	Expenditures	.00	.00	.00	.00	100,000.00
	<b>Net Revenue Over Expenditures</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>

**City of Palos Heights  
Gateway TIF Fund Proforma  
Fiscal Years 2024 and 2025**

10/31/2024

	<b>2024 Budget</b>	<b>2024 Projected</b>	<b>2025 Proposed</b>
Beginning Fund Balance	\$1,782,912	\$1,782,912	\$1,770,312
Revenues:			
Property Taxes	\$700,000	\$448,000	\$700,000
Interest	\$30,000	\$113,000	\$30,000
<b>TOTAL REVENUES</b>	<b>\$730,000</b>	<b>\$561,000</b>	<b>\$730,000</b>
Expenditures:			
City Staff Professional Services	\$25,000	\$20,000	\$25,000
Legal Services	\$50,000	\$45,000	\$50,000
Other Professional Services	\$50,000	\$8,500	\$50,000
Postage / Deliver	\$500	\$100	\$500
Legal Notices / Publication	\$500	\$0	\$500
Redevelopment Project Costs	\$1,900,000	\$500,000	\$1,000,000
Property Acquisition	\$0	\$0	\$400,000
<b>TOTAL EXPENDITURES</b>	<b>\$2,026,000</b>	<b>\$573,600</b>	<b>\$1,526,000</b>
Revenues over (under) Expenditures	(\$1,296,000)	(\$12,600)	(\$796,000)
Estimated Ending Fund Balance	\$486,912	\$1,770,312	\$974,312

**CITY OF PALOS HEIGHTS**

Budget Worksheet - Department  
Periods 01/25-12/25

**FUND 11 - Gateway TIF Fund**

	2022 Actual	2023 Actual	2024 Budget	2024 Actual	2025 Budget
<u>Revenue</u>					
11-00-311000	648,582.85	774,800.97	700,000.00	448,192.62	700,000.00
11-00-381000	5,573.41	53,063.54	30,000.00	71,040.20	30,000.00
<b>Total Revenues</b>	<b>654,156.26</b>	<b>827,864.51</b>	<b>730,000.00</b>	<b>519,232.82</b>	<b>730,000.00</b>
<u>Expenditures</u>					
11-00-421000	8,034.90	8,032.48	25,000.00	137.50	25,000.00
11-00-539000	490.00	.00	50,000.00	.00	50,000.00
11-00-549000	10,721.25	4,070.25	50,000.00	575.00	50,000.00
11-00-551000	71.08	.00	500.00	.00	500.00
11-00-554000	102.85	.00	500.00	.00	500.00
11-00-860000	.00	.00	1,900,000.00	.00	1,000,000.00
11-00-861000	.00	.00	.00	.00	400,000.00
<b>Total Expenditures</b>	<b>19,420.08</b>	<b>12,102.73</b>	<b>2,026,000.00</b>	<b>712.50</b>	<b>1,526,000.00</b>
<b>Total Fund Revenue Over Expenditures</b>	<b>634,736.18</b>	<b>815,761.78</b>	<b>( 1,296,000.00)</b>	<b>518,520.32</b>	<b>( 796,000.00)</b>
<u>Fund Summary</u>					
Revenue	654,156.26	827,864.51	730,000.00	519,232.82	730,000.00
Expenditures	19,420.08	12,102.73	2,026,000.00	712.50	1,526,000.00
<b>Net Revenue Over Expenditures</b>	<b>634,736.18</b>	<b>815,761.78</b>	<b>( 1,296,000.00)</b>	<b>518,520.32</b>	<b>( 796,000.00)</b>

City of Palos Heights  
127th & Harlem TIF  
Fiscal Years 2024 and 2025

10/31/2024

	<b>2024 Budget</b>	<b>2024 Projected</b>	<b>2025 Proposed</b>
Beginning Fund Balance	\$958,573	\$958,573	\$859,735
Revenues:			
Property Taxes	\$485,000	\$285,000	\$485,000
Interest	\$20,000	\$42,942	\$20,000
<b>TOTAL REVENUES</b>	<b>\$505,000</b>	<b>\$327,942</b>	<b>\$505,000</b>
Expenditures:			
City Staff Professional Services	\$6,500	\$5,000	\$6,500
Legal Services	\$6,500	\$5,000	\$6,500
Professional Services	\$6,500	\$5,000	\$6,500
Legal Notice and Postage	\$500	\$300	\$500
Jewel Note Payment	\$390,000	\$411,480	\$425,000
<b>TOTAL EXPENDITURES</b>	<b>\$410,000</b>	<b>\$426,780</b>	<b>\$445,000</b>
Revenues over (under) Expenditures	\$95,000	(\$98,838)	\$60,000
Estimated Ending Fund Balance	\$1,053,573	\$859,735	\$919,735

**CITY OF PALOS HEIGHTS**

**Budget Worksheet - Department  
Periods 01/25-12/25**

**FUND 13 - 127th & Harlem TIF**

	2022 Actual	2023 Actual	2024 Budget	2024 Actual	2025 Budget	
<u>Revenue</u>						
13-00-311000	127th & Harlem TIF Levy - Current	476,907.65	500,187.03	485,000.00	277,611.99	485,000.00
13-00-311200	127th & Harlem TIF Tax - Prior	.00	.00	.00	1,964.12	.00
13-00-381000	Interest Income	4,320.21	29,869.61	20,000.00	32,442.46	20,000.00
	<b>Total Revenues</b>	<b>481,227.86</b>	<b>530,056.64</b>	<b>505,000.00</b>	<b>312,018.57</b>	<b>505,000.00</b>
<u>Expenditures</u>						
13-00-421000	City Staff Professional Services	4,096.85	3,349.58	6,500.00	137.50	6,500.00
13-00-539000	Legal Services	.00	.00	6,500.00	.00	6,500.00
13-00-549000	Professional Services	4,936.25	3,825.00	6,500.00	325.00	6,500.00
13-00-551000	Legal Notice and Postage	173.93	.00	500.00	.00	500.00
13-00-810000	Jewel Note Payment	382,908.08	388,443.53	390,000.00	.00	425,000.00
	<b>Total Expenditures</b>	<b>392,115.11</b>	<b>395,618.11</b>	<b>410,000.00</b>	<b>462.50</b>	<b>445,000.00</b>
	<b>Total Fund Revenue Over Expenditures</b>	<b>89,112.75</b>	<b>134,438.53</b>	<b>95,000.00</b>	<b>311,556.07</b>	<b>60,000.00</b>
<u>Fund Summary</u>						
	Revenue	481,227.86	530,056.64	505,000.00	312,018.57	505,000.00
	Expenditures	392,115.11	395,618.11	410,000.00	462.50	445,000.00
	<b>Net Revenue Over Expenditures</b>	<b>89,112.75</b>	<b>134,438.53</b>	<b>95,000.00</b>	<b>311,556.07</b>	<b>60,000.00</b>

City of Palos Heights  
Business District Fund  
Fiscal Years 2024 and 2025

10/31/2024

	<b>2024 Budget</b>	<b>2024 Projected</b>	<b>2025 Proposed</b>
Beginning Fund Balance	\$345,715	\$345,715	\$343,914
Revenues:			
Business District Sales Tax	\$153,000	\$150,453	\$155,000
Incremental Sales Tax	\$75,000	\$75,000	\$80,000
Interest	\$7,000	\$14,691	\$7,000
<b>TOTAL REVENUES</b>	<b>\$235,000</b>	<b>\$240,144</b>	<b>\$242,000</b>
Expenditures:			
City Staff Professional Services - Bus Dist Tax	\$5,000	\$5,000	\$5,000
Legal Services - Business District Tax	\$2,500	\$2,500	\$5,000
Professional Services - Business District Tax	\$2,500	\$2,500	\$2,500
Jewel Note Payment - Business District Tax	\$150,000	\$155,038	\$170,000
City Staff Professional Services - Inc Sales Tax	\$1,000	\$2,000	\$1,000
Legal Services - Incremental Sales Tax	\$1,000	\$1,000	\$1,000
Professional Services - Incremental Sales Tax	\$1,000	\$500	\$1,000
Jewel Note Payment - Incremental Sales Tax	\$72,000	\$73,407	\$75,000
<b>TOTAL EXPENDITURES</b>	<b>\$235,000</b>	<b>\$241,945</b>	<b>\$260,500</b>
Revenues over (under) Expenditures	\$0	(\$1,801)	(\$18,500)
Estimated Ending Fund Balance	\$345,715	\$343,914	\$325,414

**CITY OF PALOS HEIGHTS**

**Budget Worksheet - Department  
Periods 01/25-12/25**

**FUND 14 - Business District Fund**

	2022 Actual	2023 Actual	2024 Budget	2024 Actual	2025 Budget	
<b>DEPARTMENT 00</b>						
14-00-344000	Business District Sales Tax	143,813.79	147,650.76	153,000.00	126,452.95	155,000.00
14-00-345000	Incremental Sales Tax	70,000.00	75,000.00	75,000.00	.00	80,000.00
14-00-381000	Interest Income	2,567.80	9,270.45	7,000.00	10,191.79	7,000.00
	<b>Total Revenues DEPARTMENT 00</b>	<b>216,381.59</b>	<b>231,921.21</b>	<b>235,000.00</b>	<b>136,644.74</b>	<b>242,000.00</b>
<b>Business District Tax</b>						
14-01-421000	City Staff Professional Servic	1,175.07	1,430.89	5,000.00	.00	5,000.00
14-01-539000	Legal Services	8,493.00	.00	2,500.00	.00	5,000.00
14-01-549000	Professional Services	1,563.75	1,318.75	2,500.00	.00	2,500.00
14-01-810000	Jewel Note Payment	139,317.35	135,149.77	150,000.00	.00	170,000.00
	<b>Total Expenditures Business District Tax</b>	<b>150,549.17</b>	<b>137,899.41</b>	<b>160,000.00</b>	<b>.00</b>	<b>182,500.00</b>
<b>Incremental Sales Tax</b>						
14-02-421000	City Staff Professional Servic	2,985.30	1,593.49	1,000.00	.00	1,000.00
14-02-539000	Legal Services	.00	.00	1,000.00	.00	1,000.00
14-02-549000	Professional Services	.00	.00	1,000.00	.00	1,000.00
14-02-810000	Jewel Note Payment	49,093.57	67,014.70	72,000.00	.00	75,000.00
	<b>Total Expenditures Incremental Sales Tax</b>	<b>52,078.87</b>	<b>68,608.19</b>	<b>75,000.00</b>	<b>.00</b>	<b>78,000.00</b>
	<b>Total Fund Revenue Over Expenditures</b>	<b>( 13,753.55)</b>	<b>( 25,413.61)</b>	<b>.00</b>	<b>( 136,644.74)</b>	<b>18,500.00</b>
<b>Fund Summary</b>						
	Revenue	216,381.59	231,921.21	235,000.00	136,644.74	242,000.00
	Expenditures	202,628.04	206,507.60	235,000.00	.00	260,500.00
	<b>Net Revenue Over Expenditures</b>	<b>13,753.55</b>	<b>25,413.61</b>	<b>.00</b>	<b>136,644.74</b>	<b>( 18,500.00)</b>

**City of Palos Heights  
Motor Fuel Tax Fund Proforma  
Fiscal Years 2024 and 2025**

10/31/2024

	<b>2024 Budget</b>	<b>2024 Projected</b>	<b>2025 Proposed</b>
Beginning Fund Balance	\$876,906	\$876,906	\$830,788
Revenues:	\$550,000	\$596,882	\$575,000
Expenditures:	\$983,000	\$643,000	\$962,510
Revenues over (under) Expenditures	(\$433,000)	(\$46,118)	(\$387,510)
Estimated Ending Fund Balance	\$443,906	\$830,788	\$443,278

**CITY OF PALOS HEIGHTS**

**Budget Worksheet - Department  
Periods 01/25-12/25**

**FUND 15 - MFT Fund**

		2022	2023	2024	2024	2025
		Actual	Actual	Budget	Actual	Budget
<u>Revenue</u>						
15-00-343000	Motor Fuel Tax Allotments	497,436.47	520,872.75	520,000.00	443,135.77	535,000.00
15-00-344000	MFT Rebuild IL Bond Funds	274,929.24	.00	.00	.00	.00
15-00-381000	Interest Income	17,884.66	61,656.24	30,000.00	44,747.59	40,000.00
	<b>Total Revenues</b>	<b>790,250.37</b>	<b>582,528.99</b>	<b>550,000.00</b>	<b>487,883.36</b>	<b>575,000.00</b>
<u>Expenditures</u>						
15-00-617000	Salt Deliveries	44,018.75	38,351.83	43,000.00	26,292.13	60,000.00
15-00-860000	Capital Outlay - Road	488,114.56	500,000.00	600,000.00	.00	615,000.00
15-00-861000	Rebuild IL Bond Fund Expenses	15,700.02	270,496.55	340,000.00	.00	287,510.00
	<b>Total Expenditures</b>	<b>547,833.33</b>	<b>808,848.38</b>	<b>983,000.00</b>	<b>26,292.13</b>	<b>962,510.00</b>
	<b>Total Fund Revenue Over Expenditures</b>	<b>242,417.04</b>	<b>( 226,319.39)</b>	<b>( 433,000.00)</b>	<b>461,591.23</b>	<b>( 387,510.00)</b>
<u>Fund Summary</u>						
	Revenue	790,250.37	582,528.99	550,000.00	487,883.36	575,000.00
	Expenditures	547,833.33	808,848.38	983,000.00	26,292.13	962,510.00
	<b>Net Revenue Over Expenditures</b>	<b>242,417.04</b>	<b>( 226,319.39)</b>	<b>( 433,000.00)</b>	<b>461,591.23</b>	<b>( 387,510.00)</b>

City of Palos Heights  
Social Security Fund  
Fiscal Years 2024 and 2025

10/31/2024

	<b>2024 Budget</b>	<b>2024 Projected</b>	<b>2025 Proposed</b>
Beginning Fund Balance	\$64,698	\$64,698	\$61,923
Revenues:			
FICA Property Taxes	\$340,000	\$348,245	\$425,000
Transfer from General Fund	\$15,000	\$0	\$0
<b>TOTAL REVENUES</b>	<b>\$355,000</b>	<b>\$348,245</b>	<b>\$425,000</b>
Expenditures:			
Social Security	\$250,000	\$245,045	\$265,000
Medicare	105,000	105,975	110,000
<b>Total Expenditures</b>	<b>\$355,000</b>	<b>\$351,020</b>	<b>\$375,000</b>
 Revenues over (under) Expenditures	 \$0	 (\$2,775)	 \$50,000
 Estimated Ending Fund Balance	 \$64,698	 \$61,923	 \$111,923
 Fund Balance as a % of Expenses		 17.64%	 29.85%

**CITY OF PALOS HEIGHTS**

**Budget Worksheet - Department  
Periods 01/25-12/25**

**FUND 16 - Social Security Fund**

	2022 Actual	2023 Actual	2024 Budget	2024 Actual	2025 Budget
<u>Revenue</u>					
16-00-311000	Property Tax IMRF - Current	285,069.91	.00	.00	.00
16-00-311200	Property Tax IMRF - Prior	2,713.20	.55	.00	.00
16-00-312000	Property Tax Social Security - Current	277,580.38	334,477.08	340,000.00	348,245.75
16-00-312200	Property Tax Social Security - Prior	2,763.06	2,897.02	.00	7,740.39
16-00-399010	Interfund Transfer from General Fund	.00	35,000.00	15,000.00	.00
	<b>Total Revenues</b>	<b>568,126.55</b>	<b>372,374.65</b>	<b>355,000.00</b>	<b>355,986.14</b>
<u>Expenditures</u>					
16-00-461000	Social Security Contribution	219,082.90	235,284.03	250,000.00	210,298.55
16-00-462000	Retirement Contribution	282,843.22	.00	.00	.00
16-00-463000	Medicare Contribution	96,484.92	104,470.73	105,000.00	90,482.34
	<b>Total Expenditures</b>	<b>598,411.04</b>	<b>339,754.76</b>	<b>355,000.00</b>	<b>300,780.89</b>
	<b>Total Fund Revenue Over Expenditures</b>	<b>( 30,284.49)</b>	<b>32,619.89</b>	<b>.00</b>	<b>55,205.25</b>
<u>Fund Summary</u>					
	Revenue	568,126.55	372,374.65	355,000.00	355,986.14
	Expenditures	598,411.04	339,754.76	355,000.00	300,780.89
	<b>Net Revenue Over Expenditures</b>	<b>( 30,284.49)</b>	<b>32,619.89</b>	<b>.00</b>	<b>55,205.25</b>

City of Palos Heights  
 IMRF Fund  
 Fiscal Years 2024 and 2025

10/31/2024

	<b>2024 Budget</b>	<b>2024 Projected</b>	<b>2025 Proposed</b>
Beginning Fund Balance	\$210,213	\$210,213	\$347,197
Revenues:			
IMRF Property Taxes	\$380,000	\$398,249	\$400,000
<b>TOTAL REVENUES</b>	<b>\$380,000</b>	<b>\$398,249</b>	<b>\$400,000</b>
Expenditures:			
IMRF	\$270,000	\$261,265	\$295,000
<b>Total Expenditures</b>	<b>\$270,000</b>	<b>\$261,265</b>	<b>\$295,000</b>
<b>Revenues over (under) Expenditures</b>	<b>\$110,000</b>	<b>\$136,984</b>	<b>\$105,000</b>
<b>Estimated Ending Fund Balance</b>	<b>\$320,213</b>	<b>\$347,197</b>	<b>\$452,197</b>
<b>Fund Balance as a % of Expenses</b>		<b>132.89%</b>	<b>153.29%</b>

**CITY OF PALOS HEIGHTS**

**Budget Worksheet - Department  
Periods 01/25-12/25**

**FUND 17 - IMRF Fund**

		2022 Actual	2023 Actual	2024 Budget	2024 Actual	2025 Budget
<u>Revenue</u>						
17-00-311000	Property Tax IMRF - Current	.00	374,186.69	380,000.00	389,590.00	400,000.00
17-00-311200	Property Tax IMRF - Prior	.00	2,970.32	.00	8,659.34	.00
	<b>Total Revenues</b>	<b>.00</b>	<b>377,157.01</b>	<b>380,000.00</b>	<b>398,249.34</b>	<b>400,000.00</b>
<u>Expenditures</u>						
17-00-462000	Retirement Contribution	.00	251,954.60	270,000.00	220,229.71	295,000.00
	<b>Total Expenditures</b>	<b>.00</b>	<b>251,954.60</b>	<b>270,000.00</b>	<b>220,229.71</b>	<b>295,000.00</b>
	<b>Total Fund Revenue Over Expenditures</b>	<b>.00</b>	<b>125,202.41</b>	<b>110,000.00</b>	<b>178,019.63</b>	<b>105,000.00</b>
<u>Fund Summary</u>						
	Revenue	.00	377,157.01	380,000.00	398,249.34	400,000.00
	Expenditures	.00	251,954.60	270,000.00	220,229.71	295,000.00
	<b>Net Revenue Over Expenditures</b>	<b>.00</b>	<b>125,202.41</b>	<b>110,000.00</b>	<b>178,019.63</b>	<b>105,000.00</b>

City of Palos Heights  
Harlem Ave Business District  
Fiscal Years 2024 and 2025

10/31/2024

	<b>2024 Budget</b>	<b>2024 Projected</b>	<b>2025 Proposed</b>
Beginning Fund Balance	\$0	\$0	\$345,035
Revenues:			
Business District Sales Tax	\$500,000	\$345,635	\$500,000
Interest Income	\$1,000	\$0	\$1,000
<b>TOTAL REVENUES</b>	<b>\$501,000</b>	<b>\$345,635</b>	<b>\$501,000</b>
Expenditures:			
City Staff Professional Services	\$30,000	\$0	\$30,000
Legal Services	\$50,000	\$0	\$50,000
Professional Services	\$150,000	\$600	\$150,000
Harlem Ave Business District Improvements	\$140,000	\$0	\$140,000
Harlem Ave Business District Development Grant	\$120,000	\$0	\$120,000
<b>Total Expenditures</b>	<b>\$490,000</b>	<b>\$600</b>	<b>\$490,000</b>
Revenues over (under) Expenditures	\$11,000	\$345,035	\$11,000
Estimated Ending Fund Balance	\$11,000	\$345,035	\$356,035
Fund Balance as a % of Expenses		0.00%	72.66%

**CITY OF PALOS HEIGHTS**

**Budget Worksheet - Department  
Periods 01/25-12/25**

**FUND 18 - Harlem Ave Business District**

	2022 Actual	2023 Actual	2024 Budget	2024 Actual	2025 Budget
<u>Revenue</u>					
18-00-344000 Business District Sales Tax	.00	.00	500,000.00	267,273.51	500,000.00
18-00-381000 Interest Income	.00	.00	1,000.00	.00	1,000.00
<b>Total Revenues</b>	<b>.00</b>	<b>.00</b>	<b>501,000.00</b>	<b>267,273.51</b>	<b>501,000.00</b>
<u>Expenditures</u>					
18-00-421000 City Staff Professional Services	.00	.00	30,000.00	.00	30,000.00
18-00-539000 Legal Services	.00	.00	50,000.00	.00	50,000.00
18-00-549000 Professional Services	.00	.00	150,000.00	600.00	150,000.00
18-00-714000 Harlem Ave Business District Improvements	.00	.00	140,000.00	.00	140,000.00
18-00-715000 Harlem Ave Business Development Grant	.00	.00	120,000.00	.00	120,000.00
<b>Total Expenditures</b>	<b>.00</b>	<b>.00</b>	<b>490,000.00</b>	<b>600.00</b>	<b>490,000.00</b>
<b>Total Fund Revenue Over Expenditures</b>	<b>.00</b>	<b>.00</b>	<b>11,000.00</b>	<b>266,673.51</b>	<b>11,000.00</b>
<u>Fund Summary</u>					
Revenue	.00	.00	501,000.00	267,273.51	501,000.00
Expenditures	.00	.00	490,000.00	600.00	490,000.00
<b>Net Revenue Over Expenditures</b>	<b>.00</b>	<b>.00</b>	<b>11,000.00</b>	<b>266,673.51</b>	<b>11,000.00</b>

City of Palos Heights  
Special Recreation Accessibilty Fund Proforma  
Fiscal Years 2024 and 2025

10/31/2024

	<b>2024 Budget</b>	<b>2024 Projected</b>	<b>2025 Proposed</b>
Beginning Fund Balance	\$243,395	\$243,395	\$68,917
Revenues:			
Property Taxes	\$170,000	\$177,722	\$170,000
Grant Revenue	\$0	\$0	\$0
<b>TOTAL REVENUES</b>	<b>\$170,000</b>	<b>\$177,722</b>	<b>\$170,000</b>
Expenditures:			
SWSRA Membership	\$105,000	\$95,000	\$105,000
Professional Services	\$0	\$0	\$0
Accessibility Projects	\$250,000	\$250,000	\$115,000
Inclusion Cost	\$15,000	\$7,200	\$12,000
Park / Playground Accessibility	\$3,000	\$0	\$4,000
<b>Total Expenditures</b>	<b>\$373,000</b>	<b>\$352,200</b>	<b>\$236,000</b>
Revenues over (under) Expenditures	(\$203,000)	(\$174,478)	(\$66,000)
Estimated Ending Fund Balance	\$40,395	\$68,917	\$2,917
Fund Balance as a % of Expenses		19.57%	1.24%

**CITY OF PALOS HEIGHTS**

**Budget Worksheet - Department  
Periods 01/25-12/25**

**FUND 25 - Special Rec Fund**

		2022 Actual	2023 Actual	2024 Budget	2024 Actual	2025 Budget
<b>Revenue</b>						
25-00-311000	Property Tax Revenue - Current	168,046.14	166,983.99	169,000.00	173,857.82	169,000.00
25-00-311200	Property Tax Revenue - Prior	1,730.93	1,759.56	1,000.00	3,864.30	1,000.00
	<b>Total Revenues</b>	<b>169,777.07</b>	<b>168,743.55</b>	<b>170,000.00</b>	<b>177,722.12</b>	<b>170,000.00</b>
<b>Expenditures</b>						
25-00-800000	Inclusion Cost	11,845.06	9,181.20	15,000.00	.00	12,000.00
25-00-803000	Park & Playground Accessibility	4,000.00	.00	3,000.00	.00	4,000.00
25-00-804000	Accessibility Projects	228,458.91	836.25	250,000.00	150,000.00	115,000.00
25-00-922000	SWSRA Payments	90,930.00	94,461.00	105,000.00	95,000.50	105,000.00
	<b>Total Expenditures</b>	<b>335,233.97</b>	<b>104,478.45</b>	<b>373,000.00</b>	<b>245,000.50</b>	<b>236,000.00</b>
	<b>Total Fund Revenue Over Expenditures</b>	<b>( 165,456.90)</b>	<b>64,265.10</b>	<b>( 203,000.00)</b>	<b>( 67,278.38)</b>	<b>( 66,000.00)</b>
<b>Fund Summary</b>						
	Revenue	169,777.07	168,743.55	170,000.00	177,722.12	170,000.00
	Expenditures	335,233.97	104,478.45	373,000.00	245,000.50	236,000.00
	<b>Net Revenue Over Expenditures</b>	<b>( 165,456.90)</b>	<b>64,265.10</b>	<b>( 203,000.00)</b>	<b>( 67,278.38)</b>	<b>( 66,000.00)</b>

City of Palos Heights  
DUI Enforcement Fund  
Fiscal Years 2024 and 2025  
10/31/2024

	<b>2024 Budget</b>	<b>2024 Projected</b>	<b>2025 Proposed</b>
Beginning Fund Balance	\$21,207	\$21,207	\$8,363
Revenues	\$0	\$3,156	\$0
Expenditures	\$25,000	\$16,000	\$7,000
Revenues over (under) Expenditures	(\$25,000)	(\$12,844)	(\$7,000)
Estimated Ending Fund Balance	(\$3,793)	\$8,363	\$1,363

**CITY OF PALOS HEIGHTS**

**Budget Worksheet - Department  
Periods 01/25-12/25**

**FUND 28 - DUI Fund**

		2022 Actual	2023 Actual	2024 Budget	2024 Actual	2025 Budget
<u>Revenue</u>						
28-00-351100	DUI Fines	140.00	9,800.00	.00	3,856.00	.00
	<b>Total Revenues</b>	<b>140.00</b>	<b>9,800.00</b>	<b>.00</b>	<b>3,856.00</b>	<b>.00</b>
<u>Expenditures</u>						
28-00-569000	Drug Related Enforcement & Education	.00	.00	2,500.00	.00	1,000.00
28-00-962000	Law Enforcement Equipment	797.50	28,383.41	22,500.00	9,548.00	6,000.00
	<b>Total Expenditures</b>	<b>797.50</b>	<b>28,383.41</b>	<b>25,000.00</b>	<b>9,548.00</b>	<b>7,000.00</b>
	<b>Total Fund Revenue Over Expenditures</b>	<b>( 657.50)</b>	<b>( 18,583.41)</b>	<b>( 25,000.00)</b>	<b>( 5,692.00)</b>	<b>( 7,000.00)</b>
<u>Fund Summary</u>						
	Revenue	140.00	9,800.00	.00	3,856.00	.00
	Expenditures	797.50	28,383.41	25,000.00	9,548.00	7,000.00
	<b>Net Revenue Over Expenditures</b>	<b>( 657.50)</b>	<b>( 18,583.41)</b>	<b>( 25,000.00)</b>	<b>( 5,692.00)</b>	<b>( 7,000.00)</b>

City of Palos Heights  
Drug Asset Forfeiture Fund  
Fiscal Years 2024 and 2025

11/7/2024

	2024 Budget	2024 Projected	2025 Proposed
Beginning Fund Balance	\$678,785	\$678,785	\$694,021
Revenues:			
Treasury	\$0	\$232,791	\$0
Justice	\$0	\$85,450	\$0
State	\$0	\$1,413	\$0
<b>TOTAL REVENUES</b>	<b>\$0</b>	<b>\$319,654</b>	<b>\$0</b>
Expenditures:			
Treasury	\$130,000	\$95,000	\$190,000
Justice	\$430,000	\$209,418	\$298,200
State	\$15,200	\$0	\$15,200
<b>Total Expenditures</b>	<b>\$575,200</b>	<b>\$304,418</b>	<b>\$503,400</b>
Revenues over (under) Expenditures	(\$575,200)	\$15,236	(\$503,400)
Estimated Ending Fund Balance	\$103,585	\$694,021	\$190,621
Fund Balance Breakdown:			
	12/31/2023	To Date	
Treasury	\$138,287	\$276,078	
Justice	\$523,438	\$399,470	
State	\$17,060	\$18,473	

**CITY OF PALOS HEIGHTS**

**Budget Worksheet - Department  
Periods 01/25-12/25**

**FUND 29 - Drug Asset Fund**

	2022 Actual	2023 Actual	2024 Budget	2024 Actual	2025 Budget
<u>Drug Assest Revenue</u>					
29-00-355100 Drug Forfeits Treasury	183,958.01	76,743.39	.00	222,236.36	.00
29-00-355200 Drug Forfeits State	650.00	.00	.00	.00	.00
29-00-355300 Drug Forfeits Justice	157,701.35	96,805.80	.00	65,014.70	.00
29-00-381000 Interest Income Treasury	784.02	3,644.34	.00	7,855.58	.00
29-00-381100 Interest Income State	368.86	1,796.55	.00	1,413.09	.00
29-00-381200 Interest Income Justice	3,648.96	21,006.64	.00	12,987.50	.00
29-00-389000 Other Treasury Revenue	.00	24,551.00	.00	.00	.00
29-00-389200 Other Justice Revenue	39,871.33	22,409.00	.00	11,647.67	.00
<b>Total Revenues DEPARTMENT 00</b>	<b>386,982.53</b>	<b>246,956.72</b>	<b>.00</b>	<b>321,154.90</b>	<b>.00</b>
<u>Justice</u>					
29-71-421000 Salaries - Federal Task Force Replacement (n)	82,008.12	.00	.00	.00	75,000.00
29-71-423000 Salaries - Overtime (n)	.00	.00	4,300.00	.00	2,400.00
29-71-585000 Law Enforcement Equipment (d)	46,642.35	147,645.93	348,300.00	122,363.95	194,400.00
29-71-585100 Training and Education (b)	.00	.00	43,000.00	2,940.00	7,200.00
29-71-585200 Law Enforcement Detention Facilities (c)	20,055.23	10,988.93	.00	1,340.00	.00
29-71-585300 Joint Law Enforcement/Public Safety Operations (e)	850.00	.00	3,225.00	1,100.00	1,800.00
29-71-585400 Contract for Services (f)	.00	.00	7,525.00	.00	4,200.00
29-71-585500 Law Enforcement Travel and Per Diem (g)	.00	.00	4,300.00	.00	2,400.00
29-71-585600 Drug, Gang and other Education/Awareness Programs	9,999.29	8,464.89	12,900.00	.00	7,200.00
29-71-585700 Law Enforcement Awards and Memorials (h)	485.00	870.00	4,300.00	1,275.00	2,400.00
29-71-961000 Law Enforcement Operations/Investigations (a)	.00	.00	2,150.00	.00	1,200.00
<b>Total Expenditures Justice</b>	<b>160,039.99</b>	<b>167,969.75</b>	<b>430,000.00</b>	<b>129,018.95</b>	<b>298,200.00</b>
<u>Treasury</u>					
29-72-423000 Salaries - Overtime (n)	.00	.00	1,300.00	.00	1,900.00
29-72-585000 Law Enforcement Equipment (d)	237,300.95	41,244.82	92,300.00	48,878.03	134,900.00
29-72-585100 Training and Education (b)	4,032.00	.00	13,000.00	.00	19,000.00
29-72-585200 Law Enforcement Detention Facilities (c)	2,543.50	3,328.00	13,000.00	7,275.86	19,000.00
29-72-585300 Joint Law Enforcement/Public Safety Operations (e)	2,950.00	4,000.00	1,300.00	4,000.00	1,900.00
29-72-585400 Contract for Services (f)	.00	.00	1,300.00	.00	1,900.00
29-72-585500 Law Enforcement Travel and Per Diem (g)	.00	.00	1,950.00	.00	2,850.00
29-72-585600 Drug, Gang and other Education/Awareness Programs	.00	2,145.00	3,900.00	.00	5,700.00
29-72-585700 Law Enforcement Awards and Memorials (h)	2,615.20	4,381.03	1,300.00	.00	1,900.00
29-72-961000 Law Enforcement Operations/Investigations (a)	.00	9,000.00	650.00	.00	950.00
<b>Total Expenditures Treasury</b>	<b>249,441.65</b>	<b>64,098.85</b>	<b>130,000.00</b>	<b>60,153.89</b>	<b>190,000.00</b>
<u>State</u>					
29-73-585000 Communications and Computer	.00	.00	3,800.00	.00	3,800.00
29-73-585600 Drug Related Enforcement & Education	.00	.00	6,080.00	.00	6,080.00
29-73-961000 Informant / Buy Money	.00	.00	1,520.00	.00	1,520.00
29-73-962000 Other Law Enforcement Expenses	.00	.00	3,800.00	.00	3,800.00
<b>Total Expenditures State</b>	<b>.00</b>	<b>.00</b>	<b>15,200.00</b>	<b>.00</b>	<b>15,200.00</b>
<b>Total Fund Revenue Over Expenditures</b>	<b>( 22,499.11)</b>	<b>14,888.12</b>	<b>( 575,200.00)</b>	<b>131,982.06</b>	<b>( 503,400.00)</b>

Fund Summary

CITY OF PALOS HEIGHTS

Budget Worksheet - Department  
Periods 01/25-12/25

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

	2022 Actual	2023 Actual	2024 Budget	2024 Actual	2025 Budget
Revenue	386,982.53	246,956.72	.00	321,154.90	.00
Expenditures	409,481.64	232,068.60	575,200.00	189,172.84	503,400.00
Net Revenue Over Expenditures	( 22,499.11)	14,888.12	( 575,200.00)	131,982.06	( 503,400.00)

City of Palos Heights  
 Vehicle License Fund  
 Fiscal Years 2024 and 2025

10/31/2024

	<b>2024 Budget</b>	<b>2024 Projected</b>	<b>2025 Proposed</b>
Beginning Fund Balance	\$415,936	\$415,936	\$387,573
Revenues:			
Vehicle Licence Fees	\$145,200	\$157,637	\$150,200
<b>TOTAL REVENUES</b>	<b>\$145,200</b>	<b>\$157,637</b>	<b>\$150,200</b>
Expenditures:			
Engineering Costs	\$70,000	\$70,000	\$100,000
Vehicle License Collection Costs	\$15,000	\$16,000	\$15,000
Capital Outlay - Roads	\$100,000	\$100,000	\$100,000
Street Maintenance	\$0	\$0	\$0
<b>Total Expenditures</b>	<b>\$185,000</b>	<b>\$186,000</b>	<b>\$215,000</b>
Revenues over (under) Expenditures	(\$39,800)	(\$28,363)	(\$64,800)
Estimated Ending Fund Balance	\$376,136	\$387,573	\$322,773

**CITY OF PALOS HEIGHTS**

**Budget Worksheet - Department  
Periods 01/25-12/25**

**FUND 32 - Vehicle License Fund**

	2022 Actual	2023 Actual	2024 Budget	2024 Actual	2025 Budget
<u>Revenue</u>					
32-00-320000 Vehicle License Fees	159,207.00	146,985.00	145,000.00	157,587.50	150,000.00
32-00-320100 Vehicle License Replacement Fee	165.00	260.00	200.00	275.00	200.00
<b>Total Revenues</b>	<b>159,372.00</b>	<b>147,245.00</b>	<b>145,200.00</b>	<b>157,862.50</b>	<b>150,200.00</b>
<u>Expenditures</u>					
32-00-532000 Engineering Fees	58,814.55	59,801.32	70,000.00	64,201.11	100,000.00
32-00-598000 Collection Costs	13,831.95	14,722.74	15,000.00	15,274.42	15,000.00
32-00-860000 Capital Outlay - Roads	8,750.24	104,558.07	100,000.00	3,396.39	100,000.00
<b>Total Expenditures</b>	<b>81,396.74</b>	<b>179,082.13</b>	<b>185,000.00</b>	<b>82,871.92</b>	<b>215,000.00</b>
<b>Total Fund Revenue Over Expenditures</b>	<b>77,975.26</b>	<b>( 31,837.13)</b>	<b>( 39,800.00)</b>	<b>74,990.58</b>	<b>( 64,800.00)</b>
<u>Fund Summary</u>					
Revenue	159,372.00	147,245.00	145,200.00	157,862.50	150,200.00
Expenditures	81,396.74	179,082.13	185,000.00	82,871.92	215,000.00
<b>Net Revenue Over Expenditures</b>	<b>77,975.26</b>	<b>( 31,837.13)</b>	<b>( 39,800.00)</b>	<b>74,990.58</b>	<b>( 64,800.00)</b>

City of Palos Heights  
 Capital Projects  
 Fiscal Years 2024 and 2025  
 11/7/2024

	<b>2024 Budget</b>	<b>2024 Estimated</b>	<b>2025 Budgeted</b>
Beginning Fund Balance	\$6,872,397	\$6,872,397	\$5,969,272
Revenues:	\$880,362	\$444,262	\$658,805
Expenditures:			
Engineering & Professional Services	\$430,000	\$180,000	\$450,000
Capital Outlay - Ridgeland Ave Sidewalks	\$150,000	\$0	\$0
Capital Outlay Roads	\$100,000	\$100,000	\$300,000
Municipal Parking Lot	\$0	\$0	\$0
City Hall Improvements/Design	\$1,030,000	\$100,000	\$600,000
Recreation Improvements/Land Acquisition	\$480,000	\$480,000	\$260,000
Pool Improvements	\$1,150,000	\$1,150,000	\$1,100,000
Sidewalks / Crosswalks	\$10,000	\$10,000	\$70,000
Bike Path	\$15,000	\$18,700	\$15,000
Lake Katherine Capital Improvments	\$88,000	\$88,000	\$210,000
Equipment	\$150,000	\$150,000	\$551,500
Parking Lot	\$260,000	\$260,000	\$0
Technology	\$0	\$0	\$95,000
Purchase of Property not budgeted	\$0	\$521,625	\$0
Landscaping & Signage	\$20,000	\$20,000	\$40,000
Total Expenditures	\$3,883,000	\$3,078,325	\$3,691,500
Revenues over (under) Expenditures	(\$3,002,638)	(\$2,634,063)	(\$3,032,695)
Transfer from the General Fund according to the Fund Balance Policy*		\$1,730,938	
Estimated Ending Fund Balance	\$3,869,759	\$5,969,272	\$2,936,577

**CITY OF PALOS HEIGHTS**

**Budget Worksheet - Department  
Periods 01/25-12/25**

**FUND 34 - Capital Project Fund**

	2022 Actual	2023 Actual	2024 Budget	2024 Actual	2025 Budget	
<b>Revenue</b>						
34-00-348000	OSLAD Grant	2,864.22	.00	582,100.00	.00	300,000.00
34-00-348100	IDOT Reimbursement Engineering	59,640.61	79,234.40	76,000.00	.00	.00
34-00-361000	Interest Income	.00	5,580.23	.00	12,418.14	.00
34-00-383000	Impact Fee City Infrastructure	.00	1,500.00	.00	3,000.00	.00
34-00-389000	Other Contributions	54,364.37	130,924.53	60,000.00	225,475.50	200,000.00
34-00-399000	End of Year Fund Balance Transfer	2,543,881.00	2,925,024.00	.00	.00	.00
34-00-399010	Transfer from General Fund	.00	.00	162,262.00	.00	158,805.00
	<b>Total Revenues</b>	<b>2,660,750.20</b>	<b>3,142,263.16</b>	<b>880,362.00</b>	<b>240,893.64</b>	<b>658,805.00</b>
<b>Expenditures</b>						
34-00-532000	Engineering & Professional Service Fees	139,414.78	219,441.84	430,000.00	74,981.38	450,000.00
34-00-860000	Capital Outlay Roads	47,827.68	343,107.85	100,000.00	99,289.07	300,000.00
34-00-867000	City Hall Improvements / Professional Fees	12,770.00	12,867.33	1,030,000.00	66,062.33	600,000.00
34-00-868000	Recreation Improvements/Land Acquisition	71,927.32	338,873.72	480,000.00	347,663.25	260,000.00
34-00-868100	Pool Improvements	34,765.85	76,749.36	1,150,000.00	528,488.29	1,100,000.00
34-00-869000	Sidewalks	.00	17,796.80	10,000.00	34.47	70,000.00
34-00-869300	Bike Path	14,848.50	4,950.00	15,000.00	.00	15,000.00
34-00-870000	Municipal Parking Lot	211,135.50	.00	.00	.00	.00
34-00-871000	Lake Katherine Capital Improvements	21,751.64	72,993.58	88,000.00	50,434.29	210,000.00
34-00-874000	Parking Lot	.00	110,000.00	260,000.00	21,650.72	.00
34-00-874100	Landscaping & Signage	.00	13,000.21	20,000.00	17,253.13	40,000.00
34-00-875000	Capital Equipment/Vehicles	4,650.00	35,977.26	150,000.00	107,435.00	551,500.00
34-00-876000	Ridgeland Ave Improvements	100,152.45	14,481.40	150,000.00	.00	.00
34-00-877000	Capital Projects - Technology	.00	.00	.00	.00	95,000.00
	<b>Total Expenditures</b>	<b>659,243.72</b>	<b>1,260,239.35</b>	<b>3,883,000.00</b>	<b>1,313,291.93</b>	<b>3,691,500.00</b>
	<b>Total Fund Revenue Over Expenditures</b>	<b>2,001,506.48</b>	<b>1,882,023.81</b>	<b>( 3,002,638.00)</b>	<b>( 1,072,398.29)</b>	<b>( 3,032,695.00)</b>
<b>Fund Summary</b>						
	Revenue	2,660,750.20	3,142,263.16	880,362.00	240,893.64	658,805.00
	Expenditures	659,243.72	1,260,239.35	3,883,000.00	1,313,291.93	3,691,500.00
	<b>Net Revenue Over Expenditures</b>	<b>2,001,506.48</b>	<b>1,882,023.81</b>	<b>( 3,002,638.00)</b>	<b>( 1,072,398.29)</b>	<b>( 3,032,695.00)</b>

City of Palos Heights  
Recreation GO Bond Fund  
Fiscal Years 2024 and 2025

10/31/2024

	<b>2024 Budget</b>	<b>2024 Projected</b>	<b>2025 Proposed</b>
Beginning Fund Balance	\$86,981	\$86,981	\$131,918
Revenues:	\$463,138	\$508,050	\$485,500
Expenditures:			
Bond Principal	\$320,000	\$320,000	\$330,000
Interest and Fees	\$143,138	\$143,113	\$134,038
Total Expenditures	\$463,138	\$463,113	\$464,038
Revenues over (under) Expenditures	\$0	\$44,937	\$21,462
Estimated Ending Fund Balance	\$86,981	\$131,918	\$153,380

**CITY OF PALOS HEIGHTS**

**Budget Worksheet - Department  
Periods 01/25-12/25**

**FUND 45 - Recreation GO Bond Fund**

	2022 Actual	2023 Actual	2024 Budget	2024 Actual	2025 Budget
<u>Revenue</u>					
45-00-311000	474,180.31	477,533.52	462,638.00	497,191.07	485,000.00
45-00-311200	4,827.74	4,959.25	500.00	11,050.99	500.00
<b>Total Revenues</b>	<b>479,008.05</b>	<b>482,492.77</b>	<b>463,138.00</b>	<b>508,242.06</b>	<b>485,500.00</b>
<u>Expenditures</u>					
45-00-730000	300,000.00	310,000.00	320,000.00	.00	330,000.00
45-00-731000	161,412.50	152,412.50	143,138.00	71,793.75	134,038.00
<b>Total Expenditures</b>	<b>461,412.50</b>	<b>462,412.50</b>	<b>463,138.00</b>	<b>71,793.75</b>	<b>464,038.00</b>
<b>Total Fund Revenue Over Expenditures</b>	<b>17,595.55</b>	<b>20,080.27</b>	<b>.00</b>	<b>436,448.31</b>	<b>21,462.00</b>
<u>Fund Summary</u>					
Revenue	479,008.05	482,492.77	463,138.00	508,242.06	485,500.00
Expenditures	461,412.50	462,412.50	463,138.00	71,793.75	464,038.00
<b>Net Revenue Over Expenditures</b>	<b>17,595.55</b>	<b>20,080.27</b>	<b>.00</b>	<b>436,448.31</b>	<b>21,462.00</b>

City of Palos Heights  
 Water & Sewer Capital Projects  
 Fiscal Years 2024 and 2025

11/7/2024

	<b>2024 Budget</b>	<b>2024 Projected</b>	<b>2025 Proposed</b>
Beginning Fund Balance	\$5,959,886	\$5,959,886	\$6,081,551
Revenues:	\$1,510,596	\$2,793,665	\$2,567,583
Expenditures:			
Water Capital Improvements	\$2,622,000	\$1,622,000	\$4,664,000
Sewer Capital Improvements	\$1,460,000	\$600,000	\$1,900,000
Water / Sewer Equipment	\$85,000	\$85,000	\$85,000
Engineering Fees	\$530,000	\$365,000	\$778,000
Storage Facility	\$0	\$0	\$0
Total Expenditures	\$4,697,000	\$2,672,000	\$7,427,000
Revenues over (under) Expenditures	(\$3,186,404)	\$121,665	(\$4,859,417)
Estimated Ending Fund Balance	\$2,773,482	\$6,081,551	\$1,222,134

**CITY OF PALOS HEIGHTS**

Budget Worksheet - Department  
Periods 01/25-12/25

**FUND 50 - Water Sewer Capital Improvemen**

	2022 Actual	2023 Actual	2024 Budget	2024 Actual	2025 Budget
<u>Revenue</u>					
50-00-347000	IEPA LOW INTEREST LOAN	.00	.00	.00	1,100,000.00
50-00-385000	Tower Rental - Verizon Misty Meadows	26,815.53	27,620.01	28,657.00	29,300.00
50-00-389000	Miscellaneous Revenue	.00	46,711.17	.00	.00
50-00-399000	End of Year Balance Transfer	1,770,222.00	1,587,094.00	.00	.00
50-00-399510	Transfer from Water & Sewer Fund	.00	.00	1,481,939.00	1,438,283.00
	<b>Total Revenues</b>	<b>1,797,037.53</b>	<b>1,661,425.18</b>	<b>1,510,596.00</b>	<b>26,060.45</b>
<u>Expenditures</u>					
50-00-532000	Engineering Fees / Professional Services	266,447.82	215,682.66	530,000.00	221,916.43
50-00-810000	Water & Sewer Equipment	.00	86,805.80	85,000.00	.00
50-00-862000	Water Capital Improvements	251,047.51	1,408,118.93	2,622,000.00	506,780.69
50-00-864000	Sewer Capital Improvements	382,291.47	710,545.02	1,460,000.00	132,379.19
	<b>Total Expenditures</b>	<b>899,786.80</b>	<b>2,421,152.41</b>	<b>4,697,000.00</b>	<b>861,076.31</b>
	<b>Total Fund Revenue Over Expenditures</b>	<b>897,250.73</b>	<b>( 759,727.23)</b>	<b>( 3,186,404.00)</b>	<b>( 835,015.86)</b>
<u>Fund Summary</u>					
	Revenue	1,797,037.53	1,661,425.18	1,510,596.00	26,060.45
	Expenditures	899,786.80	2,421,152.41	4,697,000.00	861,076.31
	<b>Net Revenue Over Expenditures</b>	<b>897,250.73</b>	<b>( 759,727.23)</b>	<b>( 3,186,404.00)</b>	<b>( 835,015.86)</b>

**City of Palos Heights**  
**Water and Sewer Fund Proforma**  
**Fiscal Years 2024 and 2025**  
 11/7/2024

	<b>2024 Budget</b>	<b>2024 Projected</b>	<b>2025 Proposed</b>
Beginning Fund Balance*	\$1,254,689	\$1,254,689	\$2,545,496
Revenues:	\$8,240,500	\$8,654,955	\$8,320,500
Expenditures:	\$8,240,500	\$7,364,148	\$8,320,500
Revenues over (under) Expenditures	\$0	\$1,290,807	\$0
Estimated Ending Fund Balance	\$1,254,689	\$2,545,496	\$2,545,496
Fund Balance as a % of Expenses		34.57%	37.03%

**CITY OF PALOS HEIGHTS**

**Budget Worksheet - Department  
Periods 01/25-12/25**

**FUND 51 - Water Sewer Fund**

		2022	2023	2024	2024	2025
		Actual	Actual	Budget	Actual	Budget
	<u>Revenue</u>					
51-00-304000	Penalty	88,505.19	87,988.36	80,000.00	59,817.18	80,000.00
51-00-361000	Metered Water	5,720,222.82	6,092,944.89	6,000,000.00	4,431,537.96	6,000,000.00
51-00-361100	South Palos Sanitary District Water	453,474.35	471,045.26	480,000.00	345,539.25	480,000.00
51-00-362000	Sewer User Fee	1,107,164.39	1,518,393.34	1,540,000.00	1,209,573.74	1,540,000.00
51-00-363000	Sewer Tap-in Fee	.00	1,800.00	3,000.00	9,000.00	3,000.00
51-00-364000	Water Tap-in Fee	6,399.36	2,200.00	5,000.00	11,000.00	5,000.00
51-00-365000	Water Meters	4,950.00	1,500.00	7,000.00	6,820.00	7,000.00
51-00-367000	Water Connections	2,620.00	3,505.00	500.00	4,732.00	500.00
51-00-381000	Interest Income	89,273.03	446,984.22	120,000.00	364,740.57	200,000.00
51-00-389000	Miscellaneous Revenues	10,694.00	5,648.00	5,000.00	18,910.00	5,000.00
51-00-392000	Sale of Property	515.00	.00	.00	9,950.00	.00
	<b>Total Revenues</b>	<b>7,483,818.14</b>	<b>8,632,009.07</b>	<b>8,240,500.00</b>	<b>6,471,620.70</b>	<b>8,320,500.00</b>

**CITY OF PALOS HEIGHTS**

**Budget Worksheet - Department  
Periods 01/25-12/25**

**FUND 51 - Water Sewer Fund**

		2022	2023	2024	2024	2025
		Actual	Actual	Budget	Actual	Budget
<u>Expenditures</u>						
51-00-421000	Full Time Wages	585,819.83	634,105.31	670,000.00	554,801.61	710,000.00
51-00-421100	Directors Salary	63,806.07	65,769.68	68,970.00	57,800.58	70,340.00
51-00-421200	Secretarial Wages	34,492.88	44,530.34	52,000.00	39,292.81	54,000.00
51-00-422000	Part Time Wages	1,597.50	7,520.63	18,000.00	18,862.50	20,000.00
51-00-423000	Overtime	69,929.75	62,389.11	80,000.00	59,389.25	80,000.00
51-00-451000	Medical Insurance	317,000.00	317,000.00	323,077.00	269,230.80	330,286.00
51-00-461000	Social Security Contribution	45,143.43	48,766.39	55,000.00	44,076.47	58,000.00
51-00-462000	IMRF Contribution	78,192.14	71,442.18	81,000.00	65,156.94	80,000.00
51-00-463000	Medicare Contribution	10,557.70	11,404.80	13,000.00	10,318.74	14,000.00
51-00-529000	Equipment Maintenece	8,908.29	8,482.43	10,000.00	9,965.97	10,000.00
51-00-530000	Equipment Maint Reimb to General Fund	16,000.00	16,000.00	16,000.00	13,333.30	16,000.00
51-00-532000	Engineering/Professional Fees	36,327.45	35,446.04	65,000.00	18,718.22	65,000.00
51-00-535000	Vehicle Maint Reimb to General Fund	25,000.00	25,000.00	25,000.00	20,833.30	25,000.00
51-00-537000	Computer Hardware, Software, & Maintenance	19,035.61	39,520.69	40,000.00	16,848.28	40,000.00
51-00-539000	Legal Services	318.84	637.67	2,000.00	442.27	2,000.00
51-00-540000	Building Maint Reimb to General Fund	160,000.00	160,000.00	160,000.00	133,333.30	160,000.00
51-00-551000	Postage	24,186.23	15,813.69	20,000.00	14,252.52	25,000.00
51-00-552000	Telephone	21,185.73	21,402.92	28,000.00	16,506.56	28,000.00
51-00-554000	Printing, Publishing, Legal Notice	.00	.00	10,000.00	.00	10,000.00
51-00-561000	Membership, Dues, Subscriptions	1,103.35	1,458.00	1,700.00	1,514.00	1,700.00
51-00-562000	Travel Expenses	.00	.00	.00	48.00	1,000.00
51-00-563000	Training	4,804.32	2,017.35	5,000.00	702.00	5,000.00
51-00-571000	Utilities	70,194.03	100,177.51	90,000.00	86,173.60	120,000.00
51-00-575000	Purchase of Water	3,049,830.86	3,228,760.00	3,300,000.00	2,544,791.40	3,300,000.00
51-00-578000	Credit Card Fees	21,397.38	24,363.58	25,000.00	21,368.20	26,000.00
51-00-580000	Uniform Allowance	5,553.89	4,589.11	6,000.00	4,019.70	6,000.00
51-00-591000	IRMA Reimbursement to General Fund	101,692.06	102,075.00	102,000.00	102,237.11	102,000.00
51-00-594000	Equipment Rental	10,368.55	11,622.20	12,000.00	11,526.39	13,000.00
51-00-611000	Hydraulic Network	37,436.00	37,304.66	32,000.00	4,876.00	38,000.00
51-00-611100	Water System Maintenance	165,571.29	146,412.96	150,000.00	68,480.52	150,000.00
51-00-611200	Sewer System Maintenance	82,074.34	119,331.69	75,000.00	44,068.83	75,000.00
51-00-611300	Water System Maintenance Restoration	56,459.94	65,256.27	60,000.00	54,989.15	70,000.00
51-00-611400	Water Control System Maintenance	18,883.87	20,947.90	30,000.00	18,651.72	30,000.00
51-00-611500	Sewer Control System Maintenance	7,806.24	24,352.68	30,000.00	25,004.69	30,000.00
51-00-615000	Maintenance Supplies	5,298.12	8,379.83	9,000.00	1,846.78	9,000.00
51-00-651000	Office / Department Supplies	9,762.73	11,300.56	25,000.00	8,026.70	25,000.00
51-00-655000	Gas & Oil Reimbursement to General Fund	64,000.00	80,000.00	80,000.00	66,666.70	80,000.00
51-00-810000	Purchase of Equipment	24,474.10	29,919.80	30,000.00	14,116.26	30,000.00
51-00-813000	Purchase of Meters	50,816.69	1,872.88	10,000.00	8,949.87	10,000.00
51-00-910000	Emergency & Contingencies	.00	.00	300,000.00	68,927.31	300,000.00
51-00-912000	Bad Debt Expense	1,551.29	3,981.20	.00	.00	.00
51-00-999000	Administrative Expense	406,700.00	490,825.00	497,764.00	414,803.30	508,701.00
51-00-999200	Secretarial Comp Reimb to General Fund	179,000.00	149,235.00	151,050.00	125,875.00	154,190.00
51-00-999500	Transfer to Water & Sewer Capital Fund	1,770,222.00	1,587,094.00	1,481,939.00	.00	1,438,283.00
<b>Total Expenditures</b>		<b>7,662,502.50</b>	<b>7,836,509.06</b>	<b>8,240,500.00</b>	<b>5,060,826.65</b>	<b>8,320,500.00</b>
<b>Total Fund Revenue Over Expenditures</b>		<b>( 178,684.36)</b>	<b>795,500.01</b>	<b>.00</b>	<b>1,410,794.05</b>	<b>.00</b>
<b>Fund Summary</b>						
	Revenue	7,483,818.14	8,632,009.07	8,240,500.00	6,471,620.70	8,320,500.00
	Expenditures	7,662,502.50	7,836,509.06	8,240,500.00	5,060,826.65	8,320,500.00

**CITY OF PALOS HEIGHTS**

**Budget Worksheet - Department  
Periods 01/25-12/25**

**FUND 51 - Water Sewer Fund**

	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Budget</u>	<u>2024</u> <u>Actual</u>	<u>2025</u> <u>Budget</u>
Net Revenue Over Expenditures	<u>( 178,684.36)</u>	<u>795,500.01</u>	<u>.00</u>	<u>1,410,794.05</u>	<u>.00</u>

**City of Palos Heights**  
**Metra Station Operations Fund Proforma**  
**Fiscal Years 2024 and 2025**

11/4/2024

	<b>2024 Budget</b>	<b>2024 Projected</b>	<b>2025 Proposed</b>
Beginning Fund Balance	\$111,769	\$111,769	\$102,569
Revenues:	\$15,000	\$14,000	\$15,000
Expenditures:			
Administration	\$0	\$0	\$0
Public Safety	\$5,200	\$5,200	\$0
Buildings and Grounds	\$30,000	\$18,000	\$30,000
Total Expenditures	\$35,200	\$23,200	\$30,000
Revenues over (under) Expenditures	(\$20,200)	(\$9,200)	(\$15,000)
Estimated Ending Fund Balance	\$91,569	\$102,569	\$87,569

**CITY OF PALOS HEIGHTS**

**Budget Worksheet - Department  
Periods 01/25-12/25**

**FUND 52 - Metra Fund**

	2022 Actual	2023 Actual	2024 Budget	2024 Actual	2025 Budget
<u>Metra Revenue</u>					
52-00-377000	11,355.40	13,560.98	15,000.00	12,551.31	15,000.00
	Commuter Parking Fees				
	11,355.40	13,560.98	15,000.00	12,551.31	15,000.00
	Total Revenues DEPARTMENT 00				
<u>Police Department</u>					
52-21-421100	.00	.00	5,200.00	.00	.00
	CSO Salaries				
	.00	.00	5,200.00	.00	.00
	Total Expenditures Police Department				
<u>Municipal Grounds and Property</u>					
52-44-667000	5,779.85	7,785.20	30,000.00	4,214.01	30,000.00
	Supplies, Equipment & Maintenance				
	5,779.85	7,785.20	30,000.00	4,214.01	30,000.00
	Total Expenditures Municipal Grounds and Property				
	5,575.55	5,775.78	( 20,200.00)	8,337.30	( 15,000.00)
	Total Fund Revenue Over Expenditures				
<u>Fund Summary</u>					
	11,355.40	13,560.98	15,000.00	12,551.31	15,000.00
	Revenue				
	5,779.85	7,785.20	35,200.00	4,214.01	30,000.00
	Expenditures				
	5,575.55	5,775.78	( 20,200.00)	8,337.30	( 15,000.00)
	Net Revenue Over Expenditures				

**Palos Heights Public Library  
FY2025 BUDGET**

**4000 · EXPENSES**

**4300 · PERSONNEL SERVICES**

**4310 · OPERATIONAL SALARIES**

4311 · Salaried Employees	\$ 774,582.04
4312 · Hourly Employees	\$ 229,111.38
4313 · Additional Compensation	\$ 5,250.00

**Total 4310 · OPERATIONAL SALARIES** **\$1,008,943.42**

**4330 · EMPLOYEE BENEFITS**

4331 · IMRF III. Muni. Ret. Fund (Levied separately)	\$ 84,082.63
4332 · FICA Social Security (Levied separately)	\$ 76,778.12
4333 · Insurance	\$ 157,362.44
4334 · Staff Apparel	\$ 1,200.00

**Total 4330 · EMPLOYEE BENEFITS** **\$319,423.19**

**4350 · STAFF & BOARD PROFESSIONAL EDUCATION**

4351 · Membership Fees	\$ 2,400.00
4352 · Board Development	\$ 800.00
4353 · Administrator	\$ 500.00
4354 · Professional Staff	\$ 6,000.00
4355 · Support Staff	\$ 1,000.00
4356 · Mileage Reimbursement	\$ 1,100.00

**Total 4350 · STAFF & BOARD PROFESSIONAL EDUCATION** **\$11,800.00**

**Total 4300 · PERSONNEL SERVICES** **\$1,340,166.61**

**4400 · CONTRACTUAL SERVICES**

**4401 · PROFESSIONAL SERVICES**

4361 · Audit Fees (levied separately)	\$ 7,450.00
4362 · Legal Fees	\$ 2,000.00
4363 · Consultant Fees	\$ 500.00
4364 · Appraisal Fees	\$ 650.00
4365 · Accounting	\$ 4,950.00

**Total 4401 · PROFESSIONAL SERVICES** **\$15,550.00**

**4402 · OUTSIDE SERVICES**

4412 · Payroll Services	\$ 5,040.00
4414 · Alarm	\$ 3,600.00
4416 · Maintenance	\$ 40,500.00
4417 · SWAN/OCLC	\$ 30,000.00
4418 · Technology	\$ 40,000.00

**Total 4402 · OUTSIDE SERVICES** **\$119,140.00**

**4403 · PRINTING**

4421 · Newspaper/Advertising Notices	\$ -
4424 · Newsletter Printing	\$ 19,387.83

**Total 4403 · PRINTING** **\$19,387.83**

**4404 · PROGRAMMING**

4451 · Youth & Teen Programming	\$ 11,000.00
4452 · Public Services Programming	\$ 14,000.00
4454 · General Programming	\$ 10,000.00

**Total 4404 · PROGRAMMING** **\$35,000.00**

**4405 · PUBLIC RELATIONS**

4461 · Public Relations	\$ 3,000.00
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**Total 4405 · PUBLIC RELATIONS** **\$3,000.00**

**Total 4400 · CONTRACTUAL SERVICES** **\$192,077.83**

**4406 · BUILDING MAINTENANCE**

**4407 · REPAIRS & MAINTENANCE**

4431 · Pest Control	\$ 856.68
4432 · Heating/Cooling Service	\$ 13,000.00
4434 · Other Repairs/Maintenance	\$ 12,000.00
4436 · Lawn Maintenance	\$ 10,053.30
4437 · Snow Removal	\$ 6,751.61

**Total 4407 · REPAIRS & MAINTENANCE** **\$42,661.59**

**4408 · EQUIPMENT MAINTENANCE**

4531 · Copier	\$ 8,220.00
4533 · Other Equipment	\$ 240.00

**Palos Heights Public Library  
FY2025 BUDGET**

<b>Total 4408 · EQUIPMENT MAINTENANCE</b>	<b>\$8,460.00</b>
<b>Total 4406 · BUILDING MAINTENANCE</b>	<b>\$51,121.59</b>
<b>4440 · INSURANCE</b>	
4441 · Bldg & Contents	\$ 23,451.56
4443 · Worker's Comp (levied separately)	\$ 1,827.95
<b>Total 4440 · INSURANCE</b>	<b>\$25,279.51</b>
<b>4470 · UTILITIES</b>	
4472 · Water	\$ 3,000.00
4473 · Gas	\$ 2,000.00
4474 · Telephone/FAX	\$ 2,369.60
4475 · INTERNET	\$ 5,520.60
<b>Total 4470 · UTILITIES</b>	<b>\$12,890.20</b>
<b>4500 · SUPPLIES</b>	
<b>4501 · OFFICE SUPPLIES</b>	
4511 · Public Services - Supplies	\$ 1,000.00
4512 · Youth & Teen - Supplies	\$ 2,000.00
4514 · Business Office - Supplies	\$ 3,200.00
4515 · Technical Services - Supplies	\$ 6,000.00
4516 · Circulation - Supplies	\$ 3,050.00
4518 · Local History - Supplies	\$ 500.00
4519 · Hospitality - Supplies	\$ 1,200.00
<b>Total 4501 · OFFICE SUPPLIES</b>	<b>\$16,950.00</b>
<b>4502 · MAINTENANCE/CLEANING SUPPLIES</b>	
4541 · Maintenance/Cleaning Supplies	\$ 5,350.00
<b>Total 4502 · MAINTENANCE/CLEANING SUPPLIES</b>	<b>\$5,350.00</b>
<b>4503 · MAILING EXPENSES &amp; FEES</b>	
4551 · Postage & Handling	\$ 650.00
4553 · Bulk Fees & Permits	\$ 5,670.00
<b>Total 4503 · MAILING EXPENSES &amp; FEES</b>	<b>\$6,320.00</b>
<b>Total 4500 · SUPPLIES</b>	<b>\$28,620.00</b>
<b>4600 · CAPITAL EXPENSES</b>	
<b>4601 · FURNITURE &amp; EQUIPMENT</b>	
4611 · Furniture	\$ -
4612 · Library Equipment	\$ -
4614 · Other Equipment	\$ -
<b>Total 4601 · FURNITURE &amp; EQUIPMENT</b>	<b>\$0.00</b>
<b>4602 · BUILDING/FACILITY IMPROVEMENTS</b>	
4641 · Building Improvements	\$ -
4642 · Facility Improvements	\$ -
4643 · Capital Landscape/Hardscape	\$ -
<b>Total 4602 · BUILDING/FACILITY IMPROVEMENTS</b>	<b>\$0.00</b>
<b>4603 · Special Reserves/Contingency</b>	
4631 · Special Reserves Replenishment	\$ 195,523.97
<b>4603 · Special Reserves/Contingency</b>	<b>\$195,523.97</b>
<b>Total 4600 · CAPITAL EXPENSES</b>	<b>\$195,523.97</b>
<b>4700 · MEDIA/LIBRARY MATERIALS</b>	
4710a · Databases (adult)	\$ 25,000.00
4710b · Databases (youth)	\$ 4,700.00
4711 · Periodicals	\$ 12,000.00
4712 · Continuations	\$ -
4714 · Large Print Books	\$ 5,250.00
4715 · Books - Adult	\$ 32,900.00
4716 · Books - Youth	\$ 33,000.00
4717 · Videos - Adult	\$ 4,000.00
4718 · Videos - Youth	\$ 800.00
4719 · Audiobooks/Playaways - Adult	\$ 2,000.00
4720 · Audiobooks/Playaways - Youth	\$ 3,750.00
4721 · Software	\$ 10,188.15
4722 · Realia	\$ 1,000.00
4723B · Video Games - Youth	\$ 1,300.00
4724 · Library of Things	\$ 1,000.00

**Palos Heights Public Library  
FY2025 BUDGET**

4725A · E-Books - Adult	\$ 12,000.00
4725B · E-Audiobooks - Adult	\$ 14,000.00
4726 · E-Content - Youth	\$ 3,500.00
4727 · PressReader	\$ 4,196.85
<b>Total 4700 · MEDIA/LIBRARY MATERIALS</b>	<b>\$170,585.00</b>
<b>4900A · MISC. REIMB. (NOT LEVIED FOR)</b>	
4900 · Reimbursement - Miscellaneous	\$ 19,094.07
4902 · Grants	\$ 17,800.30
4904 · Reimbursement Friends Book Sale	\$ 11,000.00
4906a · Reimbursements - Restricted Gifts/Donation	\$ 1,000.00
4906b · Reimbursements - Fundraising Expenses	\$ -
<b>Total 4900A · MISC. REIMB. (NOT LEVIED FOR)</b>	<b>\$48,894.37</b>
<b>7000 · SPECIAL RESERVES PROJECTS</b>	
7001 · Special Reserves Projects	\$ 58,711.00
<b>Total 7000 · SPECIAL RESERVES PROJECTS</b>	<b>\$58,711.00</b>
<b>Total 4000 · EXPENSES</b>	<b>\$2,123,870.08</b>
<b>3000 · RECEIPTS</b>	
<b>3100 · REAL ESTATE TAXES</b>	
3101 · Tax Levies- Prior Years	\$ 5,000.00
* 3103 · Tax Levies-Current FY*	\$ 1,964,410.78
Corporate Fund Levy	\$ 1,791,926.93
IMRF Fund Levy	\$ 84,082.63
Social Security Levy	\$ 76,778.12
Audit Fund Levy	\$ 7,450.00
Liability Fund Levy	\$ 2,345.16
Worker's Comp Levy	\$ 1,827.95
3105 · Tax Levies-Last Yr	\$ 15,000.00
3261 · Corporate Replacement Tax	\$ 25,000.00
<b>Total 3100 · REAL ESTATE TAXES</b>	<b>\$2,009,410.78</b>
<b>3200 · MISCELLANEOUS RECEIPTS</b>	
<b>3201 · FRONT DESK</b>	
3210 · LOST/DAMAGED/OVERDUE FEES	\$ 2,500.00
3220 · BORROWERS CARDS	\$ 1,800.00
3250 · MISCELLANEOUS FRONT DESK	\$ 3,500.00
<b>Total 3201 · Front Desk</b>	<b>\$7,800.00</b>
<b>3202 · MISCELLANEOUS - REIMBURSEMENTS</b>	
3231 · Friends Book Sales	\$ 11,000.00
3251 · Miscellaneous	\$ 12,784.00
3260a · Restricted Gifts/Donations	\$ 1,000.00
3260b · Unrestricted Gifts/Annual Fundraising	\$ 15,000.00
3260c · Planned Giving	\$ 15,000.00
<b>Total 3202 · MISCELLANEOUS - REIMBURSEMENTS</b>	<b>\$54,784.00</b>
<b>3240 · COPIER</b>	
Copier	\$ 4,000.00
<b>3240 · COPIER</b>	<b>\$4,000.00</b>
<b>3270 · Grants</b>	
Per Capita Grant	\$ 17,800.30
<b>3270 · Grants</b>	<b>\$17,800.30</b>
<b>Total 3200 · MISCELLANEOUS RECEIPTS</b>	<b>\$84,384.30</b>
<b>3300 · INTEREST EARNED</b>	
3382 · Prior Years Taxes	\$ -
3384 · Money Market FMB General Fund	\$ 30,000.00
3387 · Money Market IPTIP	\$ 40.00
3388 · Checking Account	\$ 35.00
<b>Total 3300 · INTEREST EARNED</b>	<b>\$30,075.00</b>
<b>Total 3000 · RECEIPTS</b>	<b>\$2,123,870.08</b>

Adopted: 9/19/2024



## CERTIFICATION

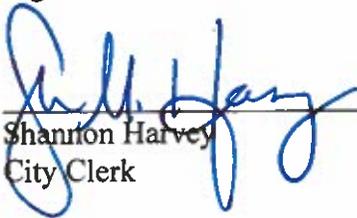
STATE OF ILLINOIS     )  
  )  
COUNTY OF COOK     )

**I, SHANNON HARVEY, DO HEREBY CERTIFY** that I am the duly appointed, 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-19-24, An Ordinance Providing for the Tax Levy for the City of Palos Heights.

**I FURTHER CERTIFY** that said Ordinance was passed by the City Council of the City of Palos Heights at its meeting held on December 3, 2024.

Signed and Sealed this 10<sup>th</sup> Day of December, 2024.

  
Shannon Harvey  
City Clerk



**Ordinance No. O-19-24**  
**AN ORDINANCE PROVIDING FOR THE**  
**TAX LEVY FOR THE CITY OF PALOS HEIGHTS**  
**FOR THE PERIOD BEGINNING JANUARY 1, 2024**  
**AND ENDING DECEMBER 31, 2024**

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, 2024 and ending December 31, 2024, to be the sum of the purpose of which appropriations are made and the sum or amount appropriated for each respective purpose and the sum to be collected from the tax levy are hereinafter specified in detail in accordance with the budget ordinance passed by the City Council on the 19<sup>th</sup> day of December, 2023, and duly published according to law on the 24<sup>th</sup> day of November, 2023.

**Section 1:**

That the sum of **\$2,565,680** 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 **\$275,000** is hereby levied as a direct tax upon all the property subject to taxation within said City of Palos Heights as the same is assessed and equalized for State and County purposes, for the purpose of providing the municipality contribution required to be made by said City of Palos Heights to the "Illinois Municipal Retirement Fund", as provided by and established by the Statutes of the State of Illinois.

That the sum of **\$475,000** is hereby levied as a social security tax upon all the property subject to taxation within said city as the same is equalized for the State and County purposes for the purpose of the city's participation in the "Social Security Act".

That the sum of **\$1,550,000** 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 **\$2,439,113** is hereby levied as a direct police pension fund tax upon all the property subject to taxation within said City of Palos Heights, as the same is assessed and equalized for State and County purposes, for the purpose of the formation and disbursement of Police Pension Fund for said city.

That the sum of **\$925,000** is hereby levied as a direct Playground and Recreation System tax upon all property subject to taxation within the City of Palos Heights as the same is assessed and equalized for State and County purposes, for the purpose of establishing, conduction, and maintaining supervised Playground and Recreation System within the city.

That the sum of **\$200,000** 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 **\$463,038** 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 **\$8,892,831**

That the sum of \$1,791,927 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 \$84,083 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 \$76,778 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 \$7,450 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 \$2,345 is hereby levied as a Special Library Tax upon all the property subject to taxation within said City as the same is assessed and equalized for the State and County purposes, for the purpose of paying the costs of insurance against its liability for the payment of tort judgments, which tax hereby levied is in addition to taxes levied for general corporate purposes.

That the sum of \$1,828 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 \$1,964,411

Grand Total for City and Library is \$10,857,242.

**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 3<sup>rd</sup> DAY OF DECEMBER, 2024.**

**VOTE: 6**

**AYES: 6** MCGOVERN, CLIFFORD, BRENNAN, BASSO, KEY, MCGROGAN

**NAYES: 0**

**ABSENT: 2** LEWANDOWSKI, BEGLEY

Approved by me this 3<sup>rd</sup> day of  
December, 2024

Mayor

ATTEST:

City Clerk



		Total Appropriation	Receipts From Sources Other Than Tax Levy	To Be Raised By Tax Levy
<b>Section 2:</b>				
<b>General Government</b>				
01-11-421000	Salaries	\$212,100	\$0	\$212,100
01-11-421100	Mayor Salary	\$12,000	\$12,000	\$0
01-11-421200	Aldermen Salaries	\$40,000	\$40,000	\$0
01-11-421300	City Clerk Salary	\$7,500	\$7,500	\$0
01-11-421400	Treasurer Salary	\$5,000	\$5,000	\$0
01-11-421500	City Administrator Salary	\$164,322	\$0	\$164,322
01-11-421600	Finance Director Salary	\$98,103	\$0	\$98,103
01-11-421700	Deputy City Clerk Stipend	\$0	\$0	\$0
01-11-421800	City Collector Stipend	\$0	\$0	\$0
01-11-421900	Community Development Coordinator	\$64,530	\$0	\$64,530
01-11-422000	Salaries - Part Time	\$90,000	\$0	\$90,000
01-11-451000	Medical Insurance	\$1,575,000	\$0	\$1,575,000
01-11-520000	Mayor Allowance	\$3,600	\$3,600	\$0
01-11-520100	City Clerk Allowance	\$2,100	\$2,100	\$0
01-11-520200	City Treasurer Allowance	\$2,100	\$2,100	\$0
01-11-520300	Don Bylut Allowance	\$2,400	\$2,400	\$0
01-11-520400	Jeffrey Key Allowance	\$2,400	\$2,400	\$0
01-11-520500	Jack Clifford Allowance	\$2,400	\$2,400	\$0
01-11-520600	Brent Lewandowski Allowance	\$2,400	\$2,400	\$0
01-11-520700	Heather Begley Allowance	\$2,400	\$2,400	\$0
01-11-520800	Jerry McGovern Allowance	\$2,400	\$2,400	\$0
01-11-520900	Bob Basso Allowance	\$2,400	\$2,400	\$0
01-11-521000	Mike McGrogan Allowance	\$2,400	\$2,400	\$0
01-11-530000	Equipment Maintenance	\$1,000	\$1,000	\$0
01-11-531000	Public Accounting Service	\$48,000	\$48,000	\$0
01-11-537000	Computer Programming	\$75,000	\$75,000	\$0
01-11-538000	Consulting/Professional Fees	\$100,000	\$36,375	\$63,625
01-11-549300	Health Inspections	\$17,000	\$17,000	\$0
01-11-551000	Postage	\$2,500	\$2,500	\$0
01-11-552000	Telephone	\$26,000	\$26,000	\$0
01-11-554000	Printing, Publishing, Legal Notices	\$3,500	\$3,500	\$0
01-11-558000	Web Site Expenses	\$12,000	\$12,000	\$0
01-11-561000	Membership, Dues, Subscriptions	\$15,000	\$15,000	\$0
01-11-563000	Training	\$10,000	\$10,000	\$0
01-11-578000	Credit Card Fees	\$6,000	\$6,000	\$0
01-11-591000	Intergovernmental Risk Management Agency - Insuran	\$271,455	\$271,455	\$0
01-11-592000	Deductible/Insurance	\$20,000	\$20,000	\$0
01-11-594000	Rental Of Equipment	\$7,000	\$7,000	\$0
01-11-651000	Office/Departmental Supplies	\$20,000	\$20,000	\$0
01-11-674000	Codifications	\$3,000	\$3,000	\$0
01-11-710000	Public Relations/Special Events	\$50,000	\$50,000	\$0
01-11-711000	Pace Senior Bus Service	\$25,000	\$25,000	\$0
01-11-713000	Business Economic Dev. Advisory Committee	\$5,000	\$5,000	\$0
01-11-714000	Façade Program	\$20,000	\$20,000	\$0
01-11-715000	Veteran's Commission	\$1,000	\$1,000	\$0
01-11-825000	Art Commisssion Expenses	\$7,500	\$7,500	\$0
01-11-910000	Reserve for Emergency	\$100,000	\$100,000	\$0
01-11-925000	Miscellaneous Expense	\$0	\$0	\$0
01-11-991400	Interfund Transfer - Incremental Sales Tax	\$75,000	\$75,000	\$0
01-11-991600	Interfund Transfer - IMRF / Social Security	\$15,000	\$15,000	\$0
01-11-993400	Interfund Transfer Capital Projects	\$162,262	\$162,262	\$0
01-11-995600	Interfund Transfer Lake Katherine	\$0	\$0	\$0
<b>Total General Government</b>		<b>\$3,393,772</b>	<b>\$1,126,092</b>	<b>\$2,267,680</b>
<b>Building Department</b>				
01-15-421100	Building Commissioner Salary	\$116,480	\$0	\$116,480
01-15-421200	Full Time Inspector	\$65,000	\$0	\$65,000
01-15-421300	Secretarial Wages	\$91,520	\$0	\$91,520
01-15-421400	Part Time Inspectors	\$25,000	\$0	\$25,000
01-15-421700	Salaries - Part Time	\$0	\$0	\$0
01-15-530100	Vehicle Maintenance	\$500	\$500	\$0
01-15-549000	Professional Services	\$45,000	\$45,000	\$0
01-15-549400	Elevator Inspections	\$7,000	\$7,000	\$0
01-15-552000	Telephone	\$3,000	\$3,000	\$0
01-15-561000	Membership, Dues, Subscriptions	\$420	\$420	\$0
01-15-563000	Training	\$2,000	\$2,000	\$0
01-15-651000	Office/Department Supplies	\$4,000	\$4,000	\$0
01-15-658000	Operating Supplies	\$1,600	\$1,600	\$0
01-15-810000	Equipment Purchase & Maintenance	\$121,000	\$121,000	\$0
<b>Total Building Department</b>		<b>\$482,520</b>	<b>\$184,520</b>	<b>\$298,000</b>

	Total Appropriation	Receipts From Sources Other Than Tax Levy	To Be Raised By Tax Levy
<b>Legal Expenses</b>			
01-16-539100 City Attorney Retainer	\$21,600	\$21,600	\$0
01-16-539200 Prosecutor Retainer	\$60,000	\$60,000	\$0
01-16-539300 Legal Expense	\$40,000	\$40,000	\$0
01-16-539400 Union Negotiations-Legal	\$0	\$0	\$0
<b>Total Legal Expenses</b>	<b>\$121,600</b>	<b>\$121,600</b>	<b>\$0</b>
<b>Police Department</b>			
01-21-421000 Full Time Officer Wages	\$2,835,765	\$1,285,765	\$1,550,000
01-21-421100 Administrative Salaries	\$488,832	\$488,832	\$0
01-21-421400 Part Time Officer Wages	\$28,301	\$28,301	\$0
01-21-421500 Clerical Staff Wages	\$247,531	\$247,531	\$0
01-21-421600 Non-Swam Wages	\$143,725	\$143,725	\$0
01-21-422000 Specialty Pay/OIC Stipend	\$38,900	\$38,900	\$0
01-21-423000 Overtime	\$187,500	\$187,500	\$0
01-21-423100 IDOT Traffic Enforcement Program	\$42,062	\$42,062	\$0
01-21-423200 Overtime - Drug	\$56,415	\$56,415	\$0
01-21-423300 Health Insurance Incentive Pay	\$16,250	\$16,250	\$0
01-21-451100 Post Employment Health Benefit	\$88,716	\$88,716	\$0
01-21-530000 Equipment Maintenance	\$58,200	\$58,200	\$0
01-21-537000 Computer Hardware, Software & Maintenance	\$135,000	\$135,000	\$0
01-21-540000 Building Maintenance	\$64,300	\$64,300	\$0
01-21-540200 Janitorial Services	\$28,396	\$28,396	\$0
01-21-551000 Postage/Shipping	\$2,000	\$2,000	\$0
01-21-552000 Telephone	\$44,000	\$44,000	\$0
01-21-556000 Dispatching Services	\$373,145	\$373,145	\$0
01-21-561000 Membership, Dues, Subscriptions	\$2,500	\$2,500	\$0
01-21-563000 Training	\$41,000	\$41,000	\$0
01-21-564000 Tuition Reimbursement	\$18,200	\$18,200	\$0
01-21-571300 Utilities-Gas	\$9,700	\$9,700	\$0
01-21-580000 Uniform Allowance	\$34,200	\$34,200	\$0
01-21-651000 Office / Department Supplies	\$21,000	\$21,000	\$0
01-21-653000 Operational Services	\$21,000	\$21,000	\$0
01-21-653100 Crime Lab	\$20,619	\$20,619	\$0
01-21-660000 MSI Collection Expense	\$14,800	\$14,800	\$0
01-21-717000 Classic Car Event	\$8,450	\$8,450	\$0
01-21-718000 4th of July	\$32,200	\$32,200	\$0
01-21-810000 Purchase of Equipment	\$67,000	\$67,000	\$0
01-21-953000 Transfer to Police Pension Fund	\$0	\$0	\$0
<b>Total Police Department</b>	<b>\$5,169,707</b>	<b>\$3,619,707</b>	<b>\$1,550,000</b>
<b>Police &amp; Fire Commission</b>			
01-25-421000 Secretarial Compensation	\$4,000	\$4,000	\$0
01-25-539000 Legal Expense-Attorney	\$0	\$0	\$0
01-25-554000 Legal Notices	\$0	\$0	\$0
01-25-561000 Membership, Dues, Subscriptions	\$500	\$500	\$0
01-25-568000 Employment & Promotion	\$2,500	\$2,500	\$0
<b>Total Police &amp; Fire Commission</b>	<b>\$7,000</b>	<b>\$7,000</b>	<b>\$0</b>
<b>Roads &amp; Construction</b>			
01-41-421000 Full Time Wages	\$300,000	\$300,000	\$0
01-41-421100 Director's Salary	\$68,970	\$68,970	\$0
01-41-421200 Secretarial Wages	\$32,000	\$32,000	\$0
01-41-421300 Seasonal Wages	\$22,000	\$22,000	\$0
01-41-421400 Snow Plowing Wages	\$0	\$0	\$0
01-41-423000 Overtime	\$10,000	\$10,000	\$0
01-41-423400 Snow Plowing Overtime	\$50,000	\$50,000	\$0
01-41-532000 Engineering / Professional Fees	\$25,000	\$25,000	\$0
01-41-541000 Street Maintenance/Repairs/Signs	\$80,000	\$80,000	\$0
01-41-541100 Drainage Maintenance	\$30,000	\$30,000	\$0
01-41-541200 Restoration	\$20,000	\$20,000	\$0
01-41-554000 Legal Notices	\$1,000	\$1,000	\$0
01-41-561000 Membership, Dues, Subscriptions	\$2,000	\$2,000	\$0
01-41-562000 Travel Expenses	\$0	\$0	\$0
01-41-563000 Training	\$3,000	\$3,000	\$0
01-41-571000 Utilities	\$35,000	\$35,000	\$0
01-41-580000 Uniform Allowance	\$3,000	\$3,000	\$0
01-41-594000 Rental Of Equipment	\$2,500	\$2,500	\$0
01-41-651000 Office/Department Supplies	\$8,000	\$8,000	\$0
01-41-712000 Safety	\$2,000	\$2,000	\$0
01-41-810000 Purchase of Equipment	\$15,000	\$15,000	\$0
01-41-812000 Sidewalks	\$0	\$0	\$0
<b>Total Roads &amp; Construction</b>	<b>\$709,470</b>	<b>\$709,470</b>	<b>\$0</b>

		Total Appropriation	Receipts From Sources Other Than Tax Levy	To Be Raised By Tax Levy
<b>Municipal Grounds &amp; Property</b>				
01-44-421000	Full Time Wages	\$365,000	\$365,000	\$0
01-44-421200	Custodial Wages	\$60,000	\$60,000	\$0
01-44-421300	Seasonal Wages	\$27,000	\$27,000	\$0
01-44-423000	Overtime	\$14,000	\$14,000	\$0
01-44-532000	Engineering Fees	\$20,000	\$20,000	\$0
01-44-540000	City Hall Maintenance	\$40,000	\$40,000	\$0
01-44-540600	Lake Katherine Maintenance	\$25,000	\$25,000	\$0
01-44-543100	Bike Path	\$0	\$0	\$0
01-44-543200	Purchase/Plant Trees	\$10,000	\$10,000	\$0
01-44-543400	Ballfield Light Maintenance	\$1,500	\$1,500	\$0
01-44-543500	Removal / Trim Trees	\$55,000	\$55,000	\$0
01-44-543600	Chip Disposal	\$2,000	\$2,000	\$0
01-44-544000	Heating & Cooling System Maintenance	\$15,000	\$15,000	\$0
01-44-544400	Public Works Garage Maintenance	\$30,000	\$30,000	\$0
01-44-544500	Parks & Rec Building Maintenance	\$25,000	\$25,000	\$0
01-44-545000	Warning Sirens	\$5,000	\$5,000	\$0
01-44-546000	Harlem Berms Maintenance	\$30,000	\$30,000	\$0
01-44-546100	Harlem Avenue Maintenance	\$30,000	\$30,000	\$0
01-44-554000	Legal Notices	\$500	\$500	\$0
01-44-561000	Membership, Dues, Subscriptions	\$300	\$300	\$0
01-44-562000	Travel Expenses	\$0	\$0	\$0
01-44-563000	Training	\$5,000	\$5,000	\$0
01-44-580000	Uniform Allowance	\$3,000	\$3,000	\$0
01-44-594000	Equipment Rental	\$1,000	\$1,000	\$0
01-44-651000	Office / Department Supplies	\$10,000	\$10,000	\$0
01-44-662000	Custodian Supplies	\$6,000	\$6,000	\$0
01-44-663000	Landscape Supplies	\$10,000	\$10,000	\$0
01-44-717000	Classic Car Event	\$5,000	\$5,000	\$0
01-44-718000	4th of July	\$17,000	\$17,000	\$0
01-44-810000	Purchase of Equipment	\$10,000	\$10,000	\$0
	<b>Total Municipal Grounds &amp; Property</b>	<b>\$822,300</b>	<b>\$822,300</b>	<b>\$0</b>
<b>Motor Vehicle Maintenance</b>				
01-45-421000	Employee Full-Time Wages	\$174,000	\$174,000	\$0
01-45-423000	Employee Overtime Wages	\$7,000	\$7,000	\$0
01-45-529100	Police Equipment Maintenance	\$3,000	\$3,000	\$0
01-45-529300	Buildings & Grounds Equipment Maintenance	\$15,000	\$15,000	\$0
01-45-529400	Roads Equipment Maintenance	\$10,000	\$10,000	\$0
01-45-529600	Lake Katherine Equipment Maintenance	\$4,000	\$4,000	\$0
01-45-529800	Water & Sewer Equipment Maintenance	\$16,000	\$16,000	\$0
01-45-529900	MVM Equipment Maintenance	\$2,500	\$2,500	\$0
01-45-534000	Snow Plow Equipment Maintenance	\$9,000	\$9,000	\$0
01-45-535100	Police Vehicle Maintenance	\$20,000	\$20,000	\$0
01-45-535200	Building Department Vehicle Maintenance	\$1,500	\$1,500	\$0
01-45-535300	Buildings & Grounds Vehicle Maintenance	\$10,000	\$10,000	\$0
01-45-535400	Roads Vehicle Maintenance	\$15,000	\$15,000	\$0
01-45-535500	Recreation Vehicle Maintenance	\$3,000	\$3,000	\$0
01-45-535600	Lake Katherine Vehicle Maintenance	\$2,000	\$2,000	\$0
01-45-535800	Water & Sewer Vehicle Maintenance	\$25,000	\$25,000	\$0
01-45-535900	MVM Vehicle Maintenance	\$1,500	\$1,500	\$0
01-45-537000	Computer Hardware, Software, & Maintenance	\$5,000	\$5,000	\$0
01-45-561000	Membership, Dues, Subscriptions	\$200	\$200	\$0
01-45-563000	Training	\$4,000	\$4,000	\$0
01-45-580000	Uniform Allowance	\$6,800	\$6,800	\$0
01-45-594000	Equipment Rental	\$3,000	\$3,000	\$0
01-45-651000	Office / Department Supplies	\$8,000	\$8,000	\$0
01-45-655000	Gasoline & Oil	\$200,000	\$200,000	\$0
01-45-810000	Purchase Of Equipmnt	\$3,000	\$3,000	\$0
	<b>Total Motor Vehicle Maintenance</b>	<b>\$548,500</b>	<b>\$548,500</b>	<b>\$0</b>

	Total Appropriation	Receipts From Sources Other Than Tax Levy	To Be Raised By Tax Levy
<b>Recreation Department</b>			
01-51-421100 Park & Recreation Director Salary	\$113,265	\$0	\$113,265
01-51-421200 Assistant Parks & Recreation Director Salary	\$70,720	\$0	\$70,720
01-51-421300 Office Manager Salary	\$47,840	\$0	\$47,840
01-51-421400 Youth Supervisor's Salary	\$46,800	\$0	\$46,800
01-51-421500 Front Desk Wages	\$100,000	\$0	\$100,000
01-51-421600 Building Attendant Salary	\$10,000	\$0	\$10,000
01-51-421700 Recreation Program Supervisor Salary	\$39,500	\$0	\$39,500
01-51-421800 Full Time Custodial Wages	\$61,000	\$0	\$61,000
01-51-421900 Recreation Asst / Intern Wages	\$3,000	\$0	\$3,000
01-51-422100 Adult Program Staff Wages	\$6,000	\$0	\$6,000
01-51-422200 Camp Staff Wages	\$140,000	\$0	\$140,000
01-51-422300 Early Childhood Staff Wages	\$7,000	\$0	\$7,000
01-51-422400 Group Fitness Staff Wages	\$23,000	\$0	\$23,000
01-51-422500 Preschool Staff Wages	\$50,000	\$0	\$50,000
01-51-422600 Special Event Staff Wages	\$10,275	\$0	\$10,275
01-51-422800 Youth Program Staff Wages	\$98,000	\$0	\$98,000
01-51-422900 Youth Athletic Staff Wages	\$13,000	\$0	\$13,000
01-51-423000 Birthday Party Staff Wages	\$8,000	\$0	\$8,000
01-51-423100 Fitness Center Attendant Wages	\$70,000	\$0	\$70,000
01-51-423200 Facilities Manager Wages	\$80,000	\$72,400	\$7,600
01-51-423300 Part Time Custodian Wages	\$69,000	\$69,000	\$0
01-51-423400 Full Time Facility Tech Wages	\$78,000	\$78,000	\$0
01-51-423500 Personal Trainer Wages	\$5,000	\$5,000	\$0
01-51-423700 Open Gym Staff Wages	\$18,500	\$18,500	\$0
01-51-537000 Computer Hardware, Software, & Maintenance	\$37,000	\$37,000	\$0
01-51-540000 Recreation Building Expense	\$20,000	\$20,000	\$0
01-51-540100 Contractual Services Building	\$24,000	\$24,000	\$0
01-51-540200 Contractual Services Fitness	\$3,000	\$3,000	\$0
01-51-549000 Professional Services	\$15,000	\$15,000	\$0
01-51-551000 Postage	\$6,500	\$6,500	\$0
01-51-552000 Telephone	\$24,000	\$24,000	\$0
01-51-557000 Publicity & Advertising	\$15,000	\$15,000	\$0
01-51-561000 Membership, Dues and Subscription	\$6,500	\$6,500	\$0
01-51-563000 Training	\$13,000	\$13,000	\$0
01-51-567000 Employee Background Checks	\$3,500	\$3,500	\$0
01-51-571000 Utilities-Gas	\$13,000	\$13,000	\$0
01-51-578000 Credit Card Fees	\$21,000	\$21,000	\$0
01-51-594000 Contractual Services	\$20,000	\$20,000	\$0
01-51-594100 Fitness Equipment Lease	\$22,000	\$22,000	\$0
01-51-651000 Office / Department Supplies	\$8,000	\$8,000	\$0
01-51-662000 Custodial Supplies	\$13,000	\$13,000	\$0
01-51-681100 Adult Program Supplies	\$5,000	\$5,000	\$0
01-51-681200 Camp Supplies	\$30,000	\$30,000	\$0
01-51-681300 Early Childhood Program Supplies	\$7,000	\$7,000	\$0
01-51-681400 Fitness Program Supplies	\$2,000	\$2,000	\$0
01-51-681500 Preschool Supplies	\$7,000	\$7,000	\$0
01-51-681600 Special Event Supplies	\$32,000	\$32,000	\$0
01-51-681800 Youth Program Supplies	\$36,000	\$36,000	\$0
01-51-681900 Youth Athletic Supplies	\$74,000	\$74,000	\$0
01-51-682000 Birthday Party Supplies	\$2,500	\$2,500	\$0
01-51-683000 Vending Supplies	\$9,000	\$9,000	\$0
01-51-685000 Farmers Market Exepnses	\$7,000	\$7,000	\$0
01-51-701000 Senior Citizens Programs	\$6,500	\$6,500	\$0
01-51-718000 4th of July	\$58,000	\$58,000	\$0
01-51-719000 Holiday in the Heights	\$30,000	\$30,000	\$0
01-51-812000 Fitness Center Equipment Purchase	\$4,000	\$4,000	\$0
01-51-826000 Park Development Program	\$20,000	\$20,000	\$0
<b>Total Recreation Department</b>	<b>\$1,762,400</b>	<b>\$837,400</b>	<b>\$925,000</b>
<b>Lake Katherine - Operational Expenses</b>			
01-56-421000 LK Operations Manager Salary	\$92,230	\$92,230	\$0
01-56-421100 Clubhouse Building Supervisor	\$22,000	\$22,000	\$0
01-56-421200 LK Business Coordinator Salary	\$59,987	\$59,987	\$0
01-56-421300 LK Program Coordinator Salary	\$47,614	\$47,614	\$0
01-56-421500 Part Time Seasonal Wages	\$90,000	\$90,000	\$0
01-56-421600 Naturalist Salary	\$53,849	\$53,849	\$0
01-56-421700 Custodial Wages	\$17,500	\$17,500	\$0
01-56-529000 Other Maintenance	\$10,000	\$10,000	\$0
01-56-530000 Maintenance Contracts	\$21,800	\$21,800	\$0
01-56-537000 Computer Hardware, Software & Maintenance	\$15,000	\$15,000	\$0
01-56-540000 Building & Grounds Maintenance	\$11,500	\$11,500	\$0
01-56-541000 Postage	\$1,500	\$1,500	\$0
01-56-552000 Telephone	\$15,000	\$15,000	\$0
01-56-571000 Utilities	\$26,000	\$26,000	\$0
01-56-571300 Utilities - Cable	\$1,500	\$1,500	\$0
01-56-591000 Liquor Insurance Policy	\$5,000	\$5,000	\$0
01-56-651000 Office / Department Supplies	\$3,000	\$3,000	\$0
<b>Total Lake Katherine - Operational Expenses</b>	<b>\$493,480</b>	<b>\$493,480</b>	<b>\$0</b>

	Total Appropriation	Receipts From Sources Other Than Tax Levy	To Be Raised By Tax Levy
<b>Swimming Pool</b>			
01-58-421000 Aquatic Coordinator Salary	\$12,500	\$12,500	\$0
01-58-421100 Assistant Manager's Salary	\$25,000	\$25,000	\$0
01-58-421200 Cashiers / Attendants / Concession Wages	\$51,000	\$51,000	\$0
01-58-421400 Life Guards / Crew Leader Wages	\$90,000	\$90,000	\$0
01-58-421500 Swim Instructor Wages	\$25,000	\$25,000	\$0
01-58-421600 Maintenance Staff Wages	\$1,000	\$1,000	\$0
01-58-461000 Social Security Contribution	\$12,500	\$12,500	\$0
01-58-462000 IMRF Contribution	\$1,200	\$1,200	\$0
01-58-463000 Medicare	\$2,910	\$2,910	\$0
01-58-543000 Pool Property Maintenance	\$5,000	\$5,000	\$0
01-58-552000 Telephone	\$600	\$600	\$0
01-58-557000 Publicity & Advertising	\$1,500	\$1,500	\$0
01-58-571000 Utilities - Gas	\$13,000	\$13,000	\$0
01-58-571100 Utilities - Electric	\$8,500	\$8,500	\$0
01-58-580000 Uniform Allowance	\$2,500	\$2,500	\$0
01-58-651000 Office / Department Supplies	\$500	\$500	\$0
01-58-664000 Sundries	\$500	\$500	\$0
01-58-665000 Sanitation Supplies	\$1,000	\$1,000	\$0
01-58-668000 Chemical Supplies	\$23,000	\$23,000	\$0
01-58-669000 Concession Supplies	\$26,000	\$26,000	\$0
01-58-710000 Special Events	\$1,000	\$1,000	\$0
01-58-712000 Aquatic Safety	\$4,500	\$4,500	\$0
01-58-810000 Purchase of Equipment	\$2,500	\$2,500	\$0
01-58-861000 Capital Improvements	\$15,000	\$15,000	\$0
<b>Total Swimming Pool</b>	<b>\$326,210</b>	<b>\$326,210</b>	<b>\$0</b>
<b>TOTAL GENERAL FUND</b>	<b>\$13,836,959</b>	<b>\$6,796,279</b>	<b>\$5,040,680</b>
<b>Beautification Fund Expenses</b>			
02-01-700000 Marketing	\$500	\$500	\$0
02-01-700400 Equipment Rental	\$3,000	\$3,000	\$0
02-01-700600 Shirt Expense	\$4,000	\$4,000	\$0
02-01-700800 Miscellaneous Expenses	\$3,000	\$3,000	\$0
02-01-700900 Prize Money	\$4,000	\$4,000	\$0
02-01-990200 Transfer to Keep Palos Heights Beautiful	\$0	\$0	\$0
02-01-990300 Charitable Contributions	\$10,000	\$10,000	\$0
02-02-700000 Plants, Soil & Supplies	\$12,000	\$12,000	\$0
02-02-700300 Signage	\$400	\$400	\$0
02-02-700400 Miscellaneous Expenses	\$0	\$0	\$0
02-02-700500 Planting Day Expenses	\$100	\$100	\$0
02-03-700000 Recognition Night	\$500	\$500	\$0
02-03-700100 Miscellaneous Expenses	\$1,000	\$1,000	\$0
02-03-700200 Subdivision Entrance Program	\$500	\$500	\$0
02-03-990300 Charitable Contributions	\$25,000	\$25,000	\$0
<b>Total Beautification Fund Expenses</b>	<b>\$64,000</b>	<b>\$64,000</b>	<b>\$0</b>
<b>Channel 4 PEG Fund Expenses</b>			
03-00-652000 Channel 4 Supplies & Equipment	\$25,000	\$25,000	\$0
<b>Total Channel 4 PEG Fund Expenses</b>	<b>\$25,000</b>	<b>\$25,000</b>	<b>\$0</b>
<b>Gateway TIF General Project Expenses</b>			
11-00-421000 City Staff Professional Services	\$25,000	\$25,000	\$0
11-00-539000 Legal Services	\$50,000	\$50,000	\$0
11-00-549000 Professional Services	\$50,000	\$50,000	\$0
11-00-551000 Postage	\$500	\$500	\$0
11-00-554000 Printing, Publishing, Legal Notices	\$500	\$500	\$0
11-00-860000 Redevelopment Project Costs	\$1,900,000	\$1,900,000	\$0
<b>Total Gateway TIF General Project Expenses</b>	<b>\$2,026,000</b>	<b>\$2,026,000</b>	<b>\$0</b>
<b>127th &amp; Harlem TIF</b>			
13-00-421000 City Staff Professional Services	\$6,500	\$6,500	\$0
13-00-539000 Legal Services	\$6,500	\$6,500	\$0
13-00-549000 Professional Services	\$6,500	\$6,500	\$0
13-00-551000 Printing, Publishing, Legal Notices	\$500	\$500	\$0
13-00-810000 Jewel Note Payment	\$390,000	\$390,000	\$0
<b>Total 127th &amp; Harlem TIF Expenses</b>	<b>\$410,000</b>	<b>\$410,000</b>	<b>\$0</b>

		Total Appropriation	Receipts From Sources Other Than Tax Levy	To Be Raised By Tax Levy
<b>Business District Fund</b>				
14-01-421000	City Staff Professional Services	\$5,000	\$5,000	\$0
14-01-539000	Legal Services-Business District	\$2,500	\$2,500	\$0
14-01-549000	Professional Services-Business District	\$2,500	\$2,500	\$0
14-01-810000	Jewel Note Payment-Business District	\$150,000	\$150,000	\$0
14-02-421000	City Staff Professional Services	\$1,000	\$1,000	\$0
14-02-539000	Legal Services-Incremental Sales Tax	\$1,000	\$1,000	\$0
14-02-549000	Professional Services-Incremental Sales Tax	\$1,000	\$1,000	\$0
14-02-810000	Jewel Note Payment-Incremental Sales Tax	\$72,000	\$72,000	\$0
<b>Total Business District Fund Expenses</b>		<b>\$235,000</b>	<b>\$235,000</b>	<b>\$0</b>
<b>Motor Fuel Tax</b>				
15-00-617000	Salt Deliveries	\$43,000	\$43,000	\$0
15-00-860000	Capital Outlay	\$600,000	\$600,000	\$0
15-00-861000	Rebuild IL Bond Fund Expenses	\$340,000	\$340,000	\$0
<b>Total Motor Fuel Fund</b>		<b>\$983,000</b>	<b>\$983,000</b>	<b>\$0</b>
<b>Social Security Fund</b>				
16-00-461000	Social Security Contribution-City	\$300,000	\$0	\$300,000
16-00-463000	Medicare Contribution-City	\$175,000	\$0	\$175,000
<b>Total Social Security Fund</b>		<b>\$475,000</b>	<b>\$0</b>	<b>\$475,000</b>
<b>Illinois Municipal Retirement Fund</b>				
17-00-462000	Social Security Contribution-City	\$450,000	\$0	\$275,000
<b>Total Illinois Municipal Retirement Fund</b>		<b>\$450,000</b>	<b>\$0</b>	<b>\$275,000</b>
<b>Special Recreation Fund</b>				
25-00-549000	Professional Services	\$0	\$0	\$0
25-00-800000	Inclusion Cost	\$15,000	\$15,000	\$0
25-00-803000	Park / Playground Accessibility	\$3,000	\$3,000	\$0
25-00-804000	Accessibility Projects	\$250,000	\$155,000	\$95,000
25-00-922000	SWSRA Payments	\$105,000	\$0	\$105,000
<b>Total Special Recreation Fund</b>		<b>\$373,000</b>	<b>\$173,000</b>	<b>\$200,000</b>
<b>DUI Fund</b>				
28-00-569000	DUI Enforcement/Education	\$2,500	\$2,500	\$0
28-00-962000	Other Law Enforcement Expenses	\$22,500	\$22,500	\$0
<b>Total DUI Fund</b>		<b>\$25,000</b>	<b>\$25,000</b>	<b>\$0</b>
<b>Drug Asset Forfeiture - Justice</b>				
29-71-421000	Salary - Federal Task Force Replacement	\$0	\$0	\$0
29-71-423000	Salaries - Overtime	\$4,300	\$4,300	\$0
29-71-585000	Law Enforcement Equipment	\$348,300	\$348,300	\$0
29-71-585100	Training and Education	\$43,000	\$43,000	\$0
29-71-585300	Joint Law Enforcement / Public Safety	\$3,225	\$3,225	\$0
29-71-585400	Contract for Services	\$7,525	\$7,525	\$0
29-71-585500	Law Enforcement Travel	\$4,300	\$4,300	\$0
29-71-585600	Drug, Gang and other Education Programs	\$12,900	\$12,900	\$0
29-71-585700	Law Enforcement Awards and Memorials	\$4,300	\$4,300	\$0
29-71-961000	Law Enforcement Operations / Investigations	\$2,150	\$2,150	\$0
<b>Total Drug Asset Forfeiture - Justice</b>		<b>\$430,000</b>	<b>\$0</b>	<b>\$0</b>
<b>Drug Asset Forfeiture - Treasury</b>				
29-72-421000	Salary - Federal Task Force Replacement	\$0	\$0	\$0
29-72-423000	Salaries - Overtime	\$1,300	\$1,300	\$0
29-72-585000	Law Enforcement Equipment	\$92,300	\$92,300	\$0
29-72-585100	Training and Education	\$13,000	\$13,000	\$0
29-72-585300	Joint Law Enforcement / Public Safety	\$1,300	\$1,300	\$0
29-72-585400	Contract for Services	\$1,300	\$1,300	\$0
29-72-585500	Law Enforcement Travel	\$1,950	\$1,950	\$0
29-72-585600	Drug, Gang and other Education Programs	\$3,900	\$3,900	\$0
29-72-585700	Law Enforcement Awards and Memorials	\$1,300	\$1,300	\$0
29-72-961000	Law Enforcement Operations / Investigations	\$650	\$650	\$0
<b>Total Drug Asset Forfeiture - Treasury</b>		<b>\$117,000</b>	<b>\$117,000</b>	<b>\$0</b>
<b>Drug Asset Forfeiture - State</b>				
29-73-585000	Communications and Computer	\$3,800	\$3,800	\$0
29-73-585600	Drug Related Enforcement & Education	\$6,080	\$6,080	\$0
29-73-961000	Informant / Buy Money	\$1,520	\$1,520	\$0
29-73-962000	Other Law Enforcement Expenses	\$3,800	\$3,800	\$0
<b>Total Drug Asset Forfeiture - State</b>		<b>\$15,200</b>	<b>\$3,800</b>	<b>\$0</b>

		Total Appropriation	Receipts From Sources Other Than Tax Levy	To Be Raised By Tax Levy
<b>Vehicle License Fund</b>				
32-00-532000	Engineering Fees	\$70,000	\$70,000	\$0
32-00-598000	Vehicle License Collection Costs	\$15,000	\$15,000	\$0
32-00-860000	Capital Outlay - Roads	\$100,000	\$100,000	\$0
<b>Total Vehicle License Fund</b>		<b>\$185,000</b>	<b>\$185,000</b>	<b>\$0</b>
<b>Capital Projects</b>				
34-00-532000	Engineering Fees	\$430,000	\$430,000	\$0
34-00-860000	Capital Outlay Roads	\$100,000	\$100,000	\$0
34-00-867000	City Hall Improvements	\$1,030,000	\$1,030,000	\$0
34-00-868000	Recreation Improvements / Land Acquisition	\$480,000	\$480,000	\$0
34-00-868100	Pool Improvements	\$1,150,000	\$1,150,000	\$0
34-00-869000	Sidewalks	\$10,000	\$10,000	\$0
34-00-869300	Bike Path	\$15,000	\$15,000	\$0
34-00-870000	Municipal Parking Lot	\$0	\$0	\$0
34-00-871000	Lake Katherine Capital Improvements	\$88,000	\$88,000	\$0
34-00-874000	Parking Lot	\$260,000	\$260,000	\$0
34-00-874100	Landscaping & Signage	\$20,000	\$20,000	\$0
34-00-875000	Capital Equipment / Vehicles	\$150,000	\$150,000	\$0
34-00-876000	Ridgeland Ave Improvements	\$150,000	\$150,000	\$0
34-00-877000	Capital Projects - Technology	\$0	\$0	\$0
<b>Total Capital Projects Fun</b>		<b>\$3,883,000</b>	<b>\$3,883,000</b>	<b>\$0</b>
<b>Water and Sewer Capital Improvements Fund</b>				
50-00-532000	Engineering Fees	\$530,000	\$530,000	\$0
50-00-810000	Water & Sewer Equipment	\$85,000	\$85,000	\$0
50-00-862000	Water Capital Improvements	\$2,622,000	\$2,622,000	\$0
50-00-864000	Sewer Capital Improvements	\$1,460,000	\$1,460,000	\$0
<b>Total Water and Sewer Capital Improvements Fund</b>		<b>\$4,697,000</b>	<b>\$4,697,000</b>	<b>\$0</b>
<b>Water and Sewer Fund</b>				
51-00-421000	Full Time Wages	\$670,000	\$670,000	\$0
51-00-421100	Director's Salary	\$68,970	\$68,970	\$0
51-00-421200	Secretarial Wages	\$52,000	\$52,000	\$0
51-00-422000	Part Time Wages	\$18,000	\$18,000	\$0
51-00-423000	Overtime	\$80,000	\$80,000	\$0
51-00-451000	Medical Insurance	\$323,077	\$323,077	\$0
51-00-461000	Social Security Contribution	\$55,000	\$55,000	\$0
51-00-462000	IMRF Contribution	\$81,000	\$81,000	\$0
51-00-463000	Medicare	\$13,000	\$13,000	\$0
51-00-529000	Equipment Maintenance	\$10,000	\$10,000	\$0
51-00-530000	Equipment Maintenance Reimbursement to General F	\$16,000	\$16,000	\$0
51-00-532000	Engineering Fees	\$65,000	\$65,000	\$0
51-00-535000	Vehicle Maintenance Reimbursement to General Fund	\$25,000	\$25,000	\$0
51-00-537000	Computer Hardware, Software, Maintenance	\$40,000	\$40,000	\$0
51-00-539000	Legal Services	\$2,000	\$2,000	\$0
51-00-540000	Building Maintenance Reimbursement to General Fun	\$160,000	\$160,000	\$0
51-00-551000	Postage	\$20,000	\$20,000	\$0
51-00-552000	Telephone	\$28,000	\$28,000	\$0
51-00-561000	Membership, Dues, Subscriptions	\$1,700	\$1,700	\$0
51-00-562000	Travel Expenses	\$0	\$0	\$0
51-00-563000	Training	\$5,000	\$5,000	\$0
51-00-571000	Utilities	\$90,000	\$90,000	\$0
51-00-575000	Purchase Of Water	\$3,300,000	\$3,300,000	\$0
51-00-578000	Credit Card Fees	\$25,000	\$25,000	\$0
51-00-580000	Uniform Allowance	\$6,000	\$6,000	\$0
51-00-591000	IRMA Reimbursement to General Fund	\$102,000	\$102,000	\$0
51-00-594000	Equipment Rental	\$12,000	\$12,000	\$0
51-00-611000	Hydraulic Network	\$32,000	\$32,000	\$0
51-00-611100	Water System Maintenance	\$150,000	\$150,000	\$0
51-00-611200	Sewer System Maintenance	\$75,000	\$75,000	\$0
51-00-611300	Water System Maintenance Restoration	\$60,000	\$60,000	\$0
51-00-611400	Water Control System Maintenance	\$30,000	\$30,000	\$0
51-00-611500	Sewer Control System Maintenance	\$30,000	\$30,000	\$0
51-00-615000	Maintenance Supplies	\$9,000	\$9,000	\$0
51-00-651000	Office / Department Supplies	\$25,000	\$25,000	\$0
51-00-655000	Gas & Oil	\$80,000	\$80,000	\$0
51-00-810000	Purchase of Equipment	\$30,000	\$30,000	\$0
51-00-813000	Purchase Of Meters	\$10,000	\$10,000	\$0
51-00-910000	Emergency / Contingency	\$300,000	\$300,000	\$0
51-00-999000	Administrative Expense Reimbursement to General Fu	\$497,764	\$497,764	\$0
51-00-999200	Clerical Support	\$151,050	\$151,050	\$0
51-00-999500	Transfer to Water & Sewer Capital Fund	\$1,481,939	\$1,481,939	\$0
<b>Total Water and Sewer Fund</b>		<b>\$8,230,500</b>	<b>\$8,230,500</b>	<b>\$0</b>

	Total Appropriation	Receipts From Sources Other Than Tax Levy	To Be Raised By Tax Levy
<b>Metra Station Operations Fund</b>			
52-21-421000 Patrol Salaries	\$0	\$0	\$0
52-44-421000 PW Bldgs & Grounds Salaries	\$0	\$0	\$0
52-44-667000 Supplies and Equipment	\$30,000	\$30,000	\$0
52-44-860000 Capital Improvements Metra	\$0	\$0	\$0
<b>Total Metra Station Operations Fund</b>	<b>\$30,000</b>	<b>\$30,000</b>	<b>\$0</b>
<b>Police Pension</b>			
Police Pension	\$2,439,113	\$0	\$2,439,113
<b>Total Police Pension</b>	<b>\$2,439,113</b>	<b>\$0</b>	<b>\$2,439,113</b>
<b>Debt Service</b>			
Bonds & Interest	\$462,038	\$0	\$462,038
<b>Total Police Pension</b>	<b>\$462,038</b>	<b>\$0</b>	<b>\$462,038</b>
<b>GRAND TOTAL MUNICIPALITY</b>	<b>\$39,391,810</b>	<b>\$29,883,579</b>	<b>\$8,891,831</b>
<b>Library</b>			
Personnel	\$1,008,943	\$58,635	\$950,308
Employee Benefits	\$319,423	\$170,076	\$149,347
Staff/Board Development	\$11,800	\$686	\$11,114
Contractual Services	\$192,078	\$18,180	\$173,898
Maintenance	\$51,122	\$2,971	\$48,151
Insurance	\$25,280	\$5,400	\$19,880
Utilities	\$12,890	\$749	\$12,141
Supplies	\$28,620	\$1,663	\$26,957
Capital Services	\$195,524	\$11,363	\$184,161
Media	\$170,585	\$9,914	\$160,671
Special Reserve Projects	\$58,711	\$3,412	\$55,299
Contingency	\$48,894	\$48,894	\$0
Illinois Municipal Retirement Fund	\$84,083	\$0	\$84,083
Social Security Contribution	\$76,778	\$0	\$76,778
Audit	\$7,450	\$0	\$7,450
Public Liability Insurance	\$2,345	\$0	\$2,345
Unemployment Compensation	\$0	\$0	\$0
Workers' Compensation	\$1,828	\$0	\$1,828
Debt Service	\$0	\$0	\$0
<b>Total Library</b>	<b>\$2,296,354</b>	<b>\$331,943</b>	<b>\$1,964,411</b>
<b>TOTAL AMOUNT TO BE RAISED BY TAXATION</b>	<b>\$41,688,164</b>	<b>\$30,215,522</b>	<b>\$10,856,242</b>

# City of Palos Heights

## Fund Balance Policy

Adopted April 9, 2008

### STATEMENT OF PURPOSE

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

### ***General Fund – Fund 01***

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

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

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

### ***Gateway TIF Fund – Fund 11***

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

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

### ***Cal Sag Trail Fund – Fund 12***

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

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

### ***Motor Fuel Tax Fund – Fund 15***

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

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

### ***IMRF Fund – Fund 16***

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

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

### ***Special Recreation Accessibility Fund – Fund 25***

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

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

***DUI Fund – Fund 28***

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

***Drug Asset Fund – Fund 29***

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

***Vehicle License Fund – Fund 32***

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

***Capital Projects Fund – Fund 34***

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

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

***1999 Alternate Revenue Bond Fund – Fund 45***

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

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

***2002 General Obligation Bond Fund – Fund 48***

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

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

***Water and Sewer Fund – Fund 51***

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

***Metra Station Operation Fund – Fund 52***

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

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

***Water and Sewer Capital Improvement Fund – Fund 53***

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

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

***Police Pension Fund***

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

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

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

## FIVE YEAR CIP PLAN

LINE	EXPENSES AND SOURCE OF FUNDS	2025	2026	2027	2028	2029
<b>WATER / SEWER CIP</b>						
	CIP Water Projects					
1	Watermain on 127th and RT83 (Alsip Project)	\$210,000				
2	Hospital New Tank Installation	\$1,200,000				
3	Hospital Tank Rehabilitation		\$1,000,000			
4	Water System Improvements (Electrical and pump upgrades to 50 year old pump stations)				\$250,000	\$250,000
5	Austin Ave Watermain Replacement (if funds allow)	\$0	\$1,200,000			
6	Watermain Replacement on Rt 83 and Navajo Creek		\$300,000			
7	Water PLC Control Upgrades	\$80,000	\$0	\$0	\$0	\$0
8	Wastegate Tower Maintenance Plan	\$44,000	\$46,000	\$48,000	\$50,000	\$50,000
9	Misty Tower Maintenance Plan	\$450,000	\$0	\$0	\$0	\$0
10	Meter replacement Material	\$800,000	\$0	\$0	\$0	\$0
11	Meter Replacement Labor	\$750,000	\$0	\$0	\$0	\$0
12	MISC Upgrades at Pump Stations	\$30,000	\$50,000	\$50,000	\$50,000	\$50,000
	Hospital Generator and Oak Lawn Connection (25% of \$1.6M)		\$400,000			
13	2025 IEPA Loan Project (131st Street Lining)	\$1,100,000				
14	2026 IEPA Loan Project (Ishnala Watermain 1)		\$1,300,000			
15	2027 IEPA Loan Project (Ishanla Watermian 2)			\$1,700,000		
16	2028 IEPA Loan Project (Looping of Southwest Highway)				\$2,100,000	
17	2029 IEPA Loan Project (Unincorporated Water Replacement)					\$3,300,000
	CIP Sewer Projects					
18	Sewer Lining Projects	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000
19	Sewer Replacement on Rt 83 and Navajo Creek		\$300,000			
20	Parliament Lift Station				\$600,000	\$600,000
21	Southwest Highway Lift Station	\$700,000				
22	Ishnala Lift Station			\$600,000		
23	Sanitary Manhole Rehab	\$400,000				
24	Sewer Cleaning and Televising	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000
	Engineering					
25	SW Highway Lift Station Engineering	\$80,000				
26	Lift Station Engineering		\$80,000		\$80,000	
27	Hospital Connection Engineering	\$120,000				
28	Sanitary CIPP Engineering	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000
29	Sanitary Televising Engineering Cost	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000
30	Austin Ave Engineering	\$120,000				

LINE	EXPENSES AND SOURCE OF FUNDS		2025	2026	2027	2028	2029
31		Misty Tower Engineering	\$58,000				
32		Hospital Tank Rehab Engineering	\$50,000				
33		Hospital Tank Engineering Construction Oversight	\$50,000				
34		IEPA Project Engineering	\$140,000	\$140,000	\$140,000	\$140,000	\$140,000
		Vehicles					
35		Vehicles	\$85,000	\$85,000	\$85,000	\$85,000	\$85,000
36		Dump Truck			\$250,000		
		<b>Total Water/Sewer CIP:</b>	<b>\$7,427,000</b>	<b>\$5,861,000</b>	<b>\$3,833,000</b>	<b>\$4,315,000</b>	<b>\$5,435,000</b>
		<b>GENERAL FUND CIP</b>					
		CIP Roadways					
37		Roadway Improvements (Vehicle Stickers)	100,000	60,000	60,000	60,000	60,000
38		Roadway Improvements (MFT Allotment)	600,000	600,000	600,000	600,000	600,000
39		Harold Ave Reconstruction (Rebuild IL)	300,000				
40		Roadway Improvements (CIP)	300,000	140,000	140,000	140,000	140,000
41		Audible Crosswalks on 123rd Street and Harlem	45,000				
42		Bike Path	15,000	15,000	15,000	15,000	15,000
43		Sidewalk Program	25,000	25,000	25,000	25,000	25,000
44		Southwest Highway Retaining Wall		400,000			
45		Menominee Parkway Culverts (\$350k CIP & \$300k Rebuild IL)		600,000			
46		76th Ave Resurfacing (RT 83 to 127th)					
47		Westgate Subdivision Storm Repairs		400,000			
48		Ridgeland Ave Sidewalk (Rt 83) Cook County Reimb \$60k					240,000
		CIP Municipal Buildings and Properties					
49		City Hall Remodel	600,000	600,000			
50		Wayfinding Signs	40,000				
51		Capital Equipment / Vehicles	500,000	50,000	50,000	50,000	50,000
		CIP Engineering					
52		Lake Katherine Parking Lot Engineering	25,000				
53		Roads Program Engineering (Vehicle Stickers)	100,000	100,000	100,000	100,000	100,000
54		City Hall Architech	60,000				
55		Auditble Crosswalks Engineering	15,000				
56		Southwest Highway Retaining Wall Engineering	100,000				
57		Menominee Parkway Culvert Engineering	75,000				
58		Urban Tree Plan	80,000				
59		Harold Ave Construction Oversight	30,000				
60		Westgate Storm Sewer Engineering	45,000	45,000			
61		Ridgeland Ave Sidewalk (Rt 83) Engineering	20,000	20,000	40,000	100,000	

LINE	EXPENSES AND SOURCE OF FUNDS		2025	2026	2027	2028	2029
62		76th Ave Resurfacing Engineering (RT 83 to 127th)		20,000	20,000	20,000	60,000
63		MISC Engineering		100,000	100,000	100,000	100,000
		CIP Police Department					
64		Body Cameras / Cloud Storage	81,056	81,056	81,056	81,056	81,056
65		Station Maintenance and Improvements	40,000	40,000	40,000	40,000	40,000
66		Squad Cars	240,859	240,859	248,085	255,528	255,528
67		Flock Safety TPR Traffic Cameras	30,000	30,000	30,000	32,000	32,000
		CIP Recreation Department					
68		Pool Phase I Renovation (OSLAD)	1,150,000				
69		Pool Phase II Renovation (Possible OSLAD)		150,000	1,120,000		
70		Pool Phase III Renovation (Possible OSLAD)					100,000
71		Passarelli Park Project (Possible OSLAD)		900,000			
72		Crawford Park Project (Possible OSLAD)			100,000	1,000,000	
73		Orchard Park "Barn" (PARC Grant)	200,000				
74		Walsh Westgate Park				75,000	975,000
75		Vehicles	60,000	85,000	55,000		
76		Pool Decking	40,000	45,000	50,000	50,000	
		CIP Lake Katherine					
77		Lake Katherine HVAC	40,000				
78		Lake Katherine Secondary Parking Lot Exit	50,000				
79		Lake Katherine Decking	40,000				
80		Lake Katherine Spare Pump	20,000				
81		ADA Doors to front of Nature Center		18,000			
82		Window and guttering upstairs Clubhouse		5,000	15,000		
83		Lake Katherine Parking Lot	50,000				
84		Rear deck and railings to Clubhouse		50,000			
85		Side deck and railings to Clubhouse			50,000		
86		McCloud Algae Control	10,000	10,000	10,000	10,000	10,000
		CIP Building Department					
87		License & Permitting Software & Support Fees (General)	95,000				
88		Office Furniture (General)	18,000				
89		Computer Equipment (General)					
90		Vehicle (General)	51,500	51,500			
		<b>Total General Fund CIP:</b>	5,291,415	4,881,415	2,949,141	2,753,584	2,883,584
		<b>TOTAL EXPENSES</b>	12,718,415	10,742,415	6,782,141	7,068,584	8,318,584
		<b>REVENUES RECEIVED</b>					

LINE	EXPENSES AND SOURCE OF FUNDS	2025	2026	2027	2028	2029
	Water & Sewer Capital Projects Fund Reserves	6,327,000.00	4,161,000.00			
	IEPA Loan	1,100,000.00	1,700,000.00			
	General Fund Capital Project Fund Reserves	3,400,861.00	2,634,063.00			
	Transfer from General Fund to Capital (Budgeted)	65,639.00	0.00			
	Special Recreation Fund	115,000.00	45,000.00			
	OSLAD Grant	300,000.00				
	IDOT Engineering Reimbursement	0.00				
	Building Department General Fund Budget	18,000.00				
	Police Department General Fund Budget	30,000.00	30,000.00			
	Drug Asset Fund Reserves	361,915.00				
	MFT Funds	600,000.00	600,000.00			
	Rebuild IL Bond Funds (MFT)	300,000.00				
	Vehicle License Funds	100,000.00	100,000.00			
	Cook County Reimbursement	0.00				
	<b>TOTAL REVENUE</b>	12,718,415.00	9,270,063.00	0.00	0.00	0.00
	<b>NET LOSS OR GAIN:</b>	0.00	-1,472,352.00	-6,782,141.00	-7,068,584.00	-8,318,584.00

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

**CITY OF PALOS HEIGHTS, ILLINOIS**  
**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION FIDUCIARY FUND –**  
**PENSION TRUST FUND**

*YEAR ENDED DECEMBER 31, 2023*  
*(WITH COMPARATIVE AMOUNTS FOR THE YEAR ENDED DECEMBER 31, 2022)*

	<u>2023</u>	<u>2022</u>
Additions:		
Contributions:		
Employees	\$ 324,777	\$ 312,089
Employer	2,334,046	2,413,895
Other	273,807	60,913
Total Contributions	<u>2,932,630</u>	<u>2,786,897</u>
Investment income (loss)	4,387,499	(5,444,351)
Less investment expense	(67,371)	(64,506)
Net investment income (loss)	<u>4,320,128</u>	<u>(5,508,857)</u>
Total Additions	<u>7,252,758</u>	<u>(2,721,960)</u>
Deductions:		
Benefit payments	2,160,785	2,118,823
Refunds of contributions	-	66,228
Administrative expenses	53,974	57,041
Total Deductions	<u>2,214,759</u>	<u>2,242,092</u>
Change in net position	5,037,999	(4,964,052)
Net position at beginning of year	<u>27,695,964</u>	<u>32,660,016</u>
Net position at end of year	<u>\$ 32,733,963</u>	<u>\$ 27,695,964</u>

Fiscal Year 2021 Recommended Levy	\$2,296,846	Actual	\$2,365,751
Fiscal Year 2022 Recommended Levy	\$2,393,867	Actual	\$2,465,683
Fiscal Year 2023 Recommended Levy	\$2,341,266	Actual	\$2,411,504
Fiscal Year 2024 Recommended Levy	\$2,373,586	Actual	\$2,444,794
Fiscal Year 2025 Recommended Levy	\$2,439,113		

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