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# CITY OF PALOS HEIGHTS 2026 ANNUAL BUDGET

**Prepared By:  
City Administrator and Staff**

**Approved December 16, 2025**

# CITY OF PALOS HEIGHTS



7607 W. College Drive  
Palos Heights, IL 60463  
Phone (708) 361-1800  
[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 Patrick Scully

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## APPOINTED OFFICIALS

City Attorney	Thomas Brown
City Administrator	Adam Jasinski
Finance Director	Janice Colvin
Office Manager	Charlotte Moore
Building Commissioner	Frank Giordano
Police Chief	Michael Yott
Public Works Director	Joseph Smith
Recreation Director	Matthew Fairbanks
Lake Katherine Director	Gareth Blakesley

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City of Palos Heights  
General Fund  
Fiscal Years 2025 and 2026

12/1/2025

	2025 Budget	2025 Projected	2026 Proposed	% Change
Beginning Fund Balance	\$5,847,071	\$5,847,071	\$3,939,338	
Revenues:				
General	\$12,314,055	\$12,721,467	\$12,823,793	4.14%
Recreation	1,878,900	1,881,103	1,924,700	2.44%
Swimming Pool	403,000	450,370	435,000	7.94%
Total Revenues	\$14,595,955	\$15,052,940	\$15,183,493	4.03%
Expenditures:				
Administration	\$3,461,001	\$3,499,292	\$3,590,900	3.75%
Building	420,072	415,940	430,534	2.49%
Legal	146,600	146,754	121,600	-17.05%
Police	5,531,555	5,456,700	5,865,181	6.03%
Police and Fire Commission	12,500	11,100	19,000	52.00%
Roads and Construction	755,143	705,581	769,100	1.85%
Municipal Buildings	838,300	838,240	874,300	4.29%
Motor Vehicle Maintenance	563,200	528,261	590,700	4.88%
Recreation	1,911,967	1,945,139	1,906,055	-0.31%
Lake Katherine	548,317	600,141	568,573	3.69%
Swimming Pool	407,300	417,300	447,550	9.88%
Total Expenditures	\$14,595,955	\$14,564,448	\$15,183,493	4.03%
Revenues over (under) Expenditures	\$0	\$488,492	\$0	
Transfer to Capital Projects Fund according to the Fund Balance Policy*		(\$2,396,225)		
Ending Fund Balance	\$5,847,071	\$3,939,338	\$3,939,338	
Fund Balance as a % of Expenditures (excluding transfers)		29.41%	26.37%	

**CITY OF PALOS HEIGHTS**

**Budget Worksheet - Department  
Periods 01/26-12/26**

**FUND 1 - General Fund**

		2023-23	2024-24	2025-25	2025-25	2026-26
		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	1,828,678.37	1,837,982.07	1,860,000.00	987,148.43	2,400,000.00
01-00-311200	Corporate Property Tax - Prior	19,257.52	42,318.87	20,000.00	5,201.80	20,000.00
01-00-312000	Police Protection Property Tax - Current	1,260,016.42	1,416,516.61	1,400,000.00	760,786.61	1,283,000.00
01-00-312200	Police Protection Property Tax - Prior	11,017.53	29,159.01	10,000.00	4,008.98	10,000.00
01-00-313000	Gas Utility Tax	315,397.33	263,393.07	280,000.00	270,073.58	295,000.00
01-00-313100	Electric Utility Tax	486,165.37	504,306.71	520,000.00	415,374.12	520,000.00
01-00-313200	Telecommunications Utility Tax	251,963.13	214,997.10	220,000.00	176,492.08	220,000.00
01-00-315000	Road & Bridge Property Tax - Current	59,345.44	56,055.72	55,000.00	29,987.62	55,000.00
01-00-315200	Road & Bridge Property Tax - Prior	610.53	1,304.50	500.00	188.98	500.00
01-00-321000	Liquor License	59,800.00	68,800.00	60,000.00	66,095.00	65,000.00
01-00-322000	Vending Machine License	13,875.00	13,650.00	14,000.00	14,775.00	14,000.00
01-00-323000	Business License	29,190.25	29,491.00	30,000.00	30,020.25	30,000.00
01-00-323100	Contractor License	64,720.00	94,700.00	65,000.00	73,630.00	65,000.00
01-00-323300	Health Inspections	22,200.00	21,500.00	22,000.00	22,375.00	22,000.00
01-00-323400	Elevator Inspections	16,200.00	16,875.00	15,000.00	16,230.00	15,000.00
01-00-324000	Dog & Cat License	270.00	330.00	300.00	295.00	300.00
01-00-325000	Comcast Cable Franchise Fee	216,966.27	199,623.43	205,000.00	186,946.81	185,000.00
01-00-326000	AT&T Cable Franchise Fee	48,320.41	43,822.63	45,000.00	40,872.99	40,000.00
01-00-329000	Rental / Vacant Property Registration	1,075.00	3,025.00	2,500.00	875.00	1,000.00
01-00-331000	Permits & Inspections	267,079.62	621,298.60	450,000.00	538,354.40	260,000.00
01-00-332000	Reinspection Fee	2,375.00	1,957.00	1,500.00	800.00	1,500.00
01-00-333000	Building Department Fine	5,900.00	7,900.00	4,000.00	250.00	1,500.00
01-00-334000	Code Enforcement Fine	1,650.00	100.00	400.00	700.00	1,000.00
01-00-335000	Building Department Review Fees	12,490.00	14,200.00	14,000.00	21,595.00	15,000.00
01-00-341000	State Income Tax	1,940,363.19	2,077,444.82	2,080,000.00	1,921,344.09	2,180,000.00
01-00-342000	Personal Property Replacement Tax	51,273.51	30,054.10	40,000.00	31,131.97	30,000.00
01-00-342200	Personal Property Replacement Tax Road & Bridge	2,071.85	1,128.97	1,000.00	786.01	1,000.00
01-00-344000	Sales Tax	1,956,640.83	2,007,891.89	2,010,000.00	1,908,659.22	2,300,000.00
01-00-344100	Auto Rental Tax	.00	9.84	.00	.00	.00
01-00-345000	Local Use Tax	493,283.44	448,338.83	165,000.00	187,033.07	120,000.00
01-00-351000	Court Fines Clerk of the Circuit Court	13,140.64	11,756.11	15,000.00	15,712.49	20,000.00
01-00-352000	Local Citations	20,533.88	16,870.94	20,000.00	20,398.62	20,000.00
01-00-353000	Safe Speed Citations	63,331.04	122,939.24	105,000.00	98,899.62	110,000.00
01-00-354000	Accident Report Fees	1,600.00	1,595.00	1,500.00	1,230.00	1,500.00
01-00-366000	Zoning Fees	1,600.00	1,100.00	1,500.00	2,200.00	1,500.00
01-00-374000	Warning Sign Maintenance Reimbursement	930.00	930.00	1,000.00	1,050.00	1,000.00
01-00-375000	Employee Contribution Health Insurance	124,832.50	138,025.00	140,000.00	134,305.00	140,000.00
01-00-375100	Retiree / Cobra Insurance Contribution	38,818.04	48,125.11	50,000.00	67,238.68	60,000.00
01-00-381000	Interest	495,700.38	653,838.78	525,000.00	490,871.59	200,000.00
01-00-385000	Tower Rental - American Tower 304210	51,571.83	.00	.00	14,483.43	.00
01-00-385100	Tower Rental - American Tower 303993	38,550.00	35,000.00	36,960.00	33,880.00	36,960.00
01-00-385200	Tower Rental - Cingular 1905	26,500.00	27,560.00	28,660.00	28,662.40	28,660.00
01-00-385900	Tower Rental - AAT Voicestream IL96481-L	51,610.05	53,674.48	55,000.00	51,035.55	55,198.00
01-00-386100	Tower Rental - T-Mobile CH65-333A	32,312.22	33,281.60	34,200.00	34,280.08	35,251.00
01-00-386200	Clearwire Rental CHI5759 Golfview Water Tower	1,433.85	.00	.00	.00	.00
01-00-386300	Tower Rental - Verizon Tower B	37,775.60	38,908.91	40,076.00	40,076.15	41,278.00
01-00-386400	Tower Rental - Verizon Golfview	41,959.79	37,652.44	38,782.00	38,782.02	39,945.00
01-00-388000	Public Arts Donations	200.00	200.00	.00	200.00	200.00
01-00-389000	Miscellaneous Revenues	172,773.58	88,144.61	70,000.00	66,342.91	70,000.00
01-00-389200	Miscellaneous Revenues Trinity	.00	.00	6,000.00	.00	.00
01-00-389500	Pace Bus Program	3,948.50	3,005.00	3,000.00	2,097.00	2,000.00
01-00-390000	District 218 Officer Reimbursement	.00	.00	.00	.00	120,000.00

**CITY OF PALOS HEIGHTS**

Budget Worksheet - Department  
Periods 01/26-12/26

**FUND 1 - General Fund**

	2023-23 Prior Year 2 Actual	2024-24 Prior Year Actual	2025-25 Current Yr Budget	2025-25 Current Yr Actual	2026-26 Future Year Budget
01-00-390100 IDOT Police Department Traffic Grant	27,620.53	29,426.08	30,000.00	30,552.34	30,000.00
01-00-390200 DEA Task Force Overtime Reimbursement	38,957.08	41,588.70	20,000.00	38,494.73	65,000.00
01-00-390300 USC Task Force Overtime Reimbursement	14,644.09	11,058.01	15,000.00	12,694.15	15,000.00
01-00-390350 OCIDEF Task Force Overtime Reimbursement	.00	2,241.53	.00	1,304.16	.00
01-00-390400 Interfund Operating Transfer Water/Sewer	1,238,060.00	1,252,891.00	1,274,177.00	1,274,177.00	1,316,501.00
01-00-390500 IRMA Claim Reimbursement	13,626.84	2,359.95	10,000.00	38,285.46	10,000.00
01-00-390600 IRMA Surplus	170,148.00	272,369.00	200,000.00	.00	250,000.00
01-00-390700 Gas Rebate	3,060.96	2,990.58	3,000.00	3,213.36	3,000.00
01-00-392000 Sale of Property	579.00	18,818.00	.00	8,550.00	.00
<b>Total Revenue General Revenue</b>	<b>12,164,014.41</b>	<b>13,014,524.84</b>	<b>12,314,055.00</b>	<b>10,261,047.75</b>	<b>12,823,793.00</b>

**CITY OF PALOS HEIGHTS**

Budget Worksheet - Department  
Periods 01/26-12/26

**FUND 1 - General Fund**

		2023-23	2024-24	2025-25	2025-25	2026-26
		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	204,453.01	197,318.20	261,000.00	210,085.53	.00
01-11-421100	Mayor Salary	12,000.04	12,000.04	12,000.00	11,538.50	12,000.00
01-11-421200	Alderman Salaries	40,000.48	39,263.28	40,000.00	38,077.38	40,000.00
01-11-421300	City Clerk Salary	6,923.04	7,499.96	7,500.00	7,211.50	7,500.00
01-11-421400	Treasurer Salary	5,000.06	5,000.06	5,000.00	4,807.75	5,000.00
01-11-421500	City Administrator Salary	158,212.04	165,718.84	175,200.00	169,593.17	179,920.00
01-11-421600	Director of Accounting Salary	94,455.25	98,937.10	103,480.00	99,500.00	108,503.00
01-11-421900	Assistant City Administrator	85,386.26	98,467.91	79,010.00	103,820.47	82,600.00
01-11-422000	Salaries - Part Time	84,918.74	86,528.25	93,000.00	91,304.91	108,500.00
01-11-422100	Office IT Manager Wages	.00	.00	.00	.00	92,685.00
01-11-422200	Deputy Clerk Wages	.00	.00	.00	.00	77,875.00
01-11-422300	Finance Clerk / Accounts Payable Wages	.00	.00	.00	.00	54,080.00
01-11-422400	Front Desk / Support Staff Wages	.00	.00	.00	.00	47,840.00
01-11-451000	Medical Insurance	1,369,861.92	1,423,605.79	1,600,000.00	1,641,667.95	1,800,000.00
01-11-520000	Mayor Allowance	2,678.40	3,044.97	3,600.00	3,019.44	5,000.00
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	Dan Brennan Allowance	2,211.73	1,190.25	2,400.00	.00	3,000.00
01-11-520400	Jeffrey Key Allowance	2,309.80	2,400.00	2,400.00	200.00	3,000.00
01-11-520500	Jack Clifford Allowance	2,389.58	2,400.00	2,400.00	1,838.12	3,000.00
01-11-520600	Brent Lewandowski Allowance	2,400.00	2,400.00	2,400.00	1,906.54	3,000.00
01-11-520700	Heather Begley Allowance	2,005.67	.00	2,400.00	.00	3,000.00
01-11-520800	Patrick Scully Allowance	.00	2,363.30	2,400.00	.00	3,000.00
01-11-520900	Bob Basso Allowance	2,400.00	2,385.86	2,400.00	1,814.54	3,000.00
01-11-521000	Mike McGrogan Allowance	2,400.00	2,400.00	2,400.00	2,400.00	3,000.00
01-11-521100	City Administrator Allowance	.00	.00	.00	.00	2,500.00
01-11-530000	Equipment Maintenance	580.00	120.00	1,000.00	1,560.00	2,500.00
01-11-531000	Public Accounting Service	42,160.00	51,751.00	50,000.00	48,200.00	65,000.00
01-11-537000	Computer Hardware, Software, & Maintenance	34,862.07	57,432.92	85,000.00	42,422.05	85,000.00
01-11-538000	Consulting / Professional Fees	39,834.25	8,566.30	75,000.00	5,014.80	25,000.00
01-11-549300	Health Inspections	15,300.00	8,200.00	17,000.00	7,800.00	17,000.00
01-11-551000	Postage	2,346.00	2,396.89	3,000.00	1,609.73	3,000.00
01-11-552000	Telephone	10,966.24	14,070.24	26,000.00	26,033.37	30,000.00
01-11-554000	Printing, Publishing, Legal Notice	3,304.44	1,878.21	3,500.00	1,973.70	3,500.00
01-11-558000	Web Site Expenses	16,200.28	7,947.67	12,000.00	9,416.40	12,000.00
01-11-561000	Membership, Dues, Subscriptions	11,241.84	12,474.94	15,000.00	11,341.39	15,000.00
01-11-563000	Training	5,218.38	4,196.73	15,000.00	407.51	25,000.00
01-11-578000	Credit Card Fees	8,376.69	18,346.21	10,000.00	12,077.59	15,000.00
01-11-591000	IRMA	280,148.00	271,455.00	271,455.00	58,063.00	235,000.00
01-11-592000	Insurance Deductible	17,610.00	17,688.82	20,000.00	27,796.18	30,000.00
01-11-594000	Rental of Equipment	6,004.56	6,004.56	7,000.00	5,536.17	7,500.00
01-11-651000	Office / Department Supplies	13,304.21	14,828.91	20,000.00	10,293.54	20,000.00
01-11-674000	Codifications	3,082.05	1,953.92	3,000.00	6,572.25	3,000.00
01-11-710000	Public Relations / Special Events	23,055.58	16,093.82	50,000.00	13,535.88	50,000.00
01-11-711000	Pace Senior Bus Service	26,205.27	21,602.69	25,000.00	17,522.75	25,000.00
01-11-713000	Business Development / Advisory Committee	7,304.39	3,799.20	10,000.00	7,593.37	10,000.00
01-11-714000	Façade Program	3,050.00	29,092.00	25,000.00	12,704.94	25,000.00
01-11-715000	Veterans	1,000.00	1,065.94	1,000.00	725.21	1,000.00
01-11-825000	Art Commission Expenses	2,863.67	8,981.86	17,300.00	13,089.41	10,000.00
01-11-910000	Emergencies / Contingencies	.00	.00	56,751.00	.00	81,400.00
01-11-991400	Incremental Sales Tax Transfer	75,000.00	75,000.00	80,000.00	.00	80,000.00
01-11-991600	Interfund Operating Transfer IMRF / SS / Medicare	35,000.00	.00	.00	.00	.00

**CITY OF PALOS HEIGHTS**

Budget Worksheet - Department  
Periods 01/26-12/26

**FUND 1 - General Fund**

		2023-23	2024-24	2025-25	2025-25	2026-26
		Prior Year 2	Prior Year	Current Yr	Current Yr	Future Year
		Actual	Actual	Budget	Actual	Budget
01-11-993400	Interfund Operating Transfer Capital Projects	2,925,024.00	1,730,938.00	158,805.00	.00	62,797.00
01-11-995600	Interfund Operating Transfer Lake Katherine	246,724.00	.00	.00	.00	.00
<b>Total Expenditures General Operation</b>		<b>5,935,771.94</b>	<b>4,538,809.64</b>	<b>3,461,001.00</b>	<b>2,730,075.04</b>	<b>3,590,900.00</b>
 <b>Building Department</b>						
01-15-421100	Building Commissioner	108,314.53	114,522.82	119,975.00	112,465.49	121,642.00
01-15-421200	Full Time Inspector	20,815.43	60,510.19	74,381.00	71,520.47	76,960.00
01-15-421300	Secretarial Wages	87,755.48	92,210.17	94,266.00	92,164.45	.00
01-15-421310	Permit Technician	.00	.00	.00	.00	52,562.00
01-15-421320	Permit Technician	.00	.00	.00	.00	49,920.00
01-15-421400	Part Time Inspectors	25,376.00	28,587.52	26,000.00	32,379.21	35,000.00
01-15-421700	Salaries - Part Time	.00	13,314.63	14,000.00	14,640.53	10,000.00
01-15-530100	Vehicle Maintenance	.00	.00	500.00	.00	.00
01-15-549000	Professional Services	14,263.74	44,714.51	45,000.00	31,942.52	45,000.00
01-15-549400	Elevator Inspections	8,022.00	7,236.00	7,000.00	7,110.00	7,000.00
01-15-552000	Telephone	2,900.97	2,951.28	3,000.00	2,479.82	3,000.00
01-15-561000	Membership, Dues, Subscriptions	150.00	150.00	350.00	.00	350.00
01-15-563000	Training	.00	390.00	2,500.00	.00	2,500.00
01-15-651000	Office / Department Supplies	3,306.54	5,400.01	5,000.00	3,697.29	5,000.00
01-15-658000	Operating Supplies	1,209.18	1,247.30	1,600.00	286.06	1,600.00
01-15-810000	Equipment Purchase/Maintenance	10,816.61	21,059.38	26,500.00	11,003.82	20,000.00
<b>Total Expenditures Building Department</b>		<b>282,930.48</b>	<b>392,293.81</b>	<b>420,072.00</b>	<b>379,689.66</b>	<b>430,534.00</b>
 <b>Legal Department</b>						
01-16-539100	City Attorney Retainer	21,600.00	21,600.00	21,600.00	21,600.00	21,600.00
01-16-539200	Prosecutor Retainer	36,000.00	60,000.00	60,000.00	60,000.00	60,000.00
01-16-539300	Legal Expense	32,924.07	39,582.90	65,000.00	57,318.76	40,000.00
<b>Total Expenditures Legal Department</b>		<b>90,524.07</b>	<b>121,182.90</b>	<b>146,600.00</b>	<b>138,918.76</b>	<b>121,600.00</b>

**CITY OF PALOS HEIGHTS**

**Budget Worksheet - Department  
Periods 01/26-12/26**

**FUND 1 - General Fund**

		2023-23	2024-24	2025-25	2025-25	2026-26
		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	2,889,534.36	2,859,518.08	2,989,525.00	2,803,117.10	3,323,702.00
01-21-421100	Administrative Salaries	423,462.36	487,497.52	525,000.00	505,664.68	.00
01-21-421110	Police Chief Wages	.00	.00	.00	.00	174,096.00
01-21-421200	Deputy Chief #1 Wages	.00	.00	.00	.00	168,114.00
01-21-421300	Deputy Chief #2 Wages	.00	.00	.00	.00	168,114.00
01-21-421400	Part Time Officer Wages	7,968.34	3,333.70	29,154.00	259.12	22,673.00
01-21-421500	Clerical Staff Wages	234,738.09	249,685.75	279,656.00	271,171.98	.00
01-21-421510	PD Office Manager	.00	.00	.00	.00	75,777.00
01-21-421520	PD Records Supervisor	.00	.00	.00	.00	67,267.00
01-21-421530	PD Records Clerk	.00	.00	.00	.00	61,058.00
01-21-421540	IT Corrdinator	.00	.00	.00	.00	84,260.00
01-21-421600	Non-Swarn Wages	100,790.25	108,199.75	154,326.00	108,423.15	154,326.00
01-21-422000	Specialty Pay / Longevity	27,963.50	31,169.65	33,500.00	20,602.56	47,000.00
01-21-423000	Overtime	158,410.68	136,570.99	190,000.00	154,690.27	190,000.00
01-21-423100	IDOT Traffic Enforcement Program	18,703.87	23,505.03	35,076.00	16,780.84	36,476.00
01-21-423200	Overtime - Drug	45,820.80	51,944.61	58,481.00	56,898.12	81,466.00
01-21-423300	Health Insurance Incentive Pay	.00	16,250.00	6,500.00	6,500.00	6,500.00
01-21-451100	Post Employment Health Plan	260,968.40	96,925.20	167,500.00	167,457.00	106,127.00
01-21-530000	Equipment Maintenance	64,737.26	56,604.38	60,528.00	65,588.75	64,300.00
01-21-537000	Computer Hardware, Software, & Maintenance	128,302.14	137,656.43	138,000.00	76,347.71	138,000.00
01-21-540000	Building Maintenance	87,725.50	79,525.65	67,000.00	27,802.13	69,000.00
01-21-540200	Janitorial Services	33,162.26	27,983.72	29,532.00	30,888.07	30,700.00
01-21-551000	Postage	1,820.10	1,191.24	2,000.00	1,060.20	2,000.00
01-21-552000	Telephone	26,978.43	31,738.04	44,000.00	39,577.54	44,000.00
01-21-556000	Dispatching Services	362,268.00	371,324.60	380,608.00	380,607.64	390,123.00
01-21-561000	Membership, Dues, Subscriptions	1,830.99	3,040.49	3,000.00	3,726.45	3,000.00
01-21-563000	Training	35,726.01	29,195.44	41,000.00	25,210.42	41,800.00
01-21-564000	Tuition Reimbursement	10,933.48	13,232.37	24,600.00	22,430.76	24,300.00
01-21-571300	Utilities - Gas	6,878.84	7,523.49	10,000.00	7,039.48	10,000.00
01-21-580000	Uniform Allowance	38,416.02	23,173.07	34,200.00	25,122.69	34,900.00
01-21-594000	Equipment Rental	.00	222.48	.00	.00	.00
01-21-651000	Office / Department Supplies	24,795.25	18,963.20	21,800.00	14,599.68	22,400.00
01-21-653000	Operational Services	18,208.26	23,764.55	26,000.00	18,702.75	28,000.00
01-21-653100	Crime Lab	20,646.00	20,619.00	20,619.00	20,786.84	21,102.00
01-21-660000	MSI Collection Expense	13,167.00	14,798.58	17,200.00	15,700.00	19,600.00
01-21-717000	Classic Car Even	5,625.16	8,315.77	8,750.00	7,500.50	13,000.00
01-21-718000	4th of July / Holiday Parades	13,977.44	21,442.53	26,000.00	7,351.91	26,000.00
01-21-810000	Purchase of Equipment	42,581.57	56,974.17	108,000.00	116,113.81	116,000.00
<b>Total Expenditures Police Department</b>		<b>5,106,140.36</b>	<b>5,011,889.48</b>	<b>5,531,555.00</b>	<b>5,017,722.15</b>	<b>5,865,181.00</b>
<u>Police and Fire Commission</u>						
01-25-421000	Secretarial Stipend	4,000.10	4,000.10	4,000.00	3,846.25	4,000.00
01-25-561000	Membership, Dues, Subscriptions	375.00	.00	500.00	.00	500.00
01-25-568000	Employment & Promotion	21,614.00	472.00	8,000.00	8,042.00	14,500.00
<b>Total Expenditures Police and Fire Commission</b>		<b>25,989.10</b>	<b>4,472.10</b>	<b>12,500.00</b>	<b>11,888.25</b>	<b>19,000.00</b>

**CITY OF PALOS HEIGHTS**

Budget Worksheet - Department  
Periods 01/26-12/26

**FUND 1 - General Fund**

		2023-23	2024-24	2025-25	2025-25	2026-26
		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	303,581.64	282,687.96	320,000.00	290,312.37	325,000.00
01-41-421100	Director's Salary	65,769.81	68,890.45	70,340.00	49,251.37	72,500.00
01-41-421200	PW Management Analyst	30,963.03	32,311.46	36,203.00	32,502.52	38,000.00
01-41-421300	Seasonal Wages	18,945.01	12,706.88	25,000.00	20,972.00	25,000.00
01-41-421400	Snow Plowing Wages	9,291.66	.00	.00	269.31	.00
01-41-423000	Overtime	8,038.28	3,413.80	10,000.00	3,761.19	10,000.00
01-41-423400	Snow Plowing Overtime	4,200.61	18,735.09	52,000.00	34,749.52	52,000.00
01-41-532000	Engineering/Professional Fees	16,996.63	24,763.74	25,000.00	23,166.99	25,000.00
01-41-541000	Street Maintenance/Repairs/Signs	71,796.52	92,996.73	90,000.00	92,680.02	90,000.00
01-41-541100	Drainage Maintenance	23,495.11	22,432.01	30,000.00	19,182.49	30,000.00
01-41-541200	Restoration	19,674.14	19,327.46	20,000.00	9,355.45	20,000.00
01-41-554000	Legal Notices	465.05	257.13	1,000.00	.00	1,000.00
01-41-561000	Membership, Dues, Subscriptions	2,258.70	1,377.46	2,000.00	1,000.00	2,000.00
01-41-563000	Training	120.00	656.88	3,000.00	2,991.98	3,000.00
01-41-571000	Utilities	37,695.64	39,485.56	40,000.00	37,248.18	45,000.00
01-41-580000	Uniform Allowance	2,700.00	2,941.99	3,000.00	2,350.27	3,000.00
01-41-594000	Equipment Rental	761.11	47.98	2,600.00	112.40	2,600.00
01-41-651000	Office / Department Supplies	2,685.89	3,836.59	8,000.00	6,184.19	8,000.00
01-41-712000	Safety	953.02	2,922.93	2,000.00	1,923.39	2,000.00
01-41-810000	Purchase of Equipment	7,454.00	6,906.38	15,000.00	1,469.81	15,000.00
01-41-812000	Sidewalks	4,086.83	.00	.00	.00	.00
<b>Total Expenditures Roads and Construction</b>		<b>631,932.68</b>	<b>636,698.48</b>	<b>755,143.00</b>	<b>629,483.45</b>	<b>769,100.00</b>

**CITY OF PALOS HEIGHTS**

Budget Worksheet - Department  
Periods 01/26-12/26

**FUND 1 - General Fund**

		2023-23	2024-24	2025-25	2025-25	2026-26
		Prior Year 2	Prior Year	Current Yr	Current Yr	Future Year
		Actual	Actual	Budget	Actual	Budget
<u>Municipal Grounds and Property</u>						
01-44-421000	Full Time Wages	334,988.93	370,511.94	355,000.00	314,204.35	375,000.00
01-44-421200	Custodial Wages	58,522.81	60,577.93	63,000.00	57,851.32	65,000.00
01-44-421300	Seasonal Wages	19,143.75	19,934.75	29,000.00	31,640.00	30,000.00
01-44-423000	Overtime - Plowing Maintenance	12,424.80	14,331.45	15,000.00	19,867.48	17,000.00
01-44-532000	Professional & Engineering Fees	26,843.69	4,154.75	20,000.00	3,776.00	20,000.00
01-44-540000	City Hall Maintenance	38,626.73	36,514.47	40,000.00	36,957.88	40,000.00
01-44-540100	Channel 4 Maintenance	.00	892.00	5,000.00	5,073.99	5,000.00
01-44-540600	Lake Katherine Maintenance	25,327.49	27,984.03	25,000.00	19,208.40	30,000.00
01-44-543200	Purchase / Plant Trees	4,005.00	10,000.00	15,000.00	8,529.20	15,000.00
01-44-543400	Ballfield Light Maintenance	.00	.00	1,500.00	.00	1,500.00
01-44-543500	Removal / Trim Trees	47,194.00	40,229.00	55,000.00	44,408.00	55,000.00
01-44-543600	Chip Disposal	1,960.00	1,170.00	2,000.00	2,560.00	3,000.00
01-44-544000	Heating & Cooling System Maintenance	17,763.59	18,684.77	20,000.00	16,955.46	20,000.00
01-44-544400	Public Works Garage Maintenance	31,521.02	30,474.26	30,000.00	41,721.35	30,000.00
01-44-544500	Parks & Rec Building Maintenance	26,502.60	22,187.41	25,000.00	30,548.88	30,000.00
01-44-545000	Warning Sirens	4,996.90	2,800.00	5,000.00	3,040.00	5,000.00
01-44-546000	Harlem Berms Maintenance	33,154.90	36,251.00	30,000.00	33,354.00	30,000.00
01-44-546100	Harlem Avenue Maintenance	29,944.79	32,152.42	35,000.00	33,980.69	35,000.00
01-44-554000	Legal Notices	185.13	.00	500.00	78.00	500.00
01-44-561000	Membership, Dues, Subscriptions	154.30	91.90	300.00	219.71	300.00
01-44-563000	Training	437.00	2,654.00	5,000.00	598.73	5,000.00
01-44-580000	Uniform Allowance	2,511.07	3,126.06	3,000.00	2,767.45	3,000.00
01-44-594000	Equipment Rental	393.92	618.55	1,000.00	419.68	1,000.00
01-44-651000	Office / Department Supplies	10,015.06	7,413.75	10,000.00	8,218.58	10,000.00
01-44-662000	Custodian Supplies	1,612.36	1,983.11	6,000.00	2,793.15	6,000.00
01-44-663000	Landscape Supplies	6,937.58	5,615.99	10,000.00	10,034.34	10,000.00
01-44-717000	Classic Car Event	4,422.64	3,303.47	5,000.00	3,503.40	5,000.00
01-44-718000	4th of July	14,309.64	15,515.14	17,000.00	15,420.02	17,000.00
01-44-810000	Purchase of Equipment	9,492.94	2,807.82	10,000.00	7,038.65	10,000.00
<b>Total Expenditures Municipal Grounds and Property</b>		<b>763,392.64</b>	<b>771,979.97</b>	<b>838,300.00</b>	<b>754,768.71</b>	<b>874,300.00</b>

**CITY OF PALOS HEIGHTS**

Budget Worksheet - Department  
Periods 01/26-12/26

**FUND 1 - General Fund**

		2023-23	2024-24	2025-25	2025-25	2026-26
		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	169,562.47	174,324.34	178,500.00	171,180.59	185,000.00
01-45-423000	Overtime	5,122.14	5,774.01	7,000.00	3,760.88	7,000.00
01-45-529100	Police Equipment Maintenance	1,501.90	1,135.17	3,000.00	44.75	3,000.00
01-45-529300	Building & Grounds Equipment Maintenance	16,160.74	14,179.87	15,000.00	15,442.57	30,000.00
01-45-529400	Roads Equipment Maintenance	10,373.51	6,282.06	10,000.00	9,789.42	10,000.00
01-45-529600	Lake Katherine Equipment Maintenance	522.01	2,337.28	4,000.00	4,677.65	5,000.00
01-45-529800	Water & Sewer Equipment Maintenance	14,979.03	10,814.04	16,000.00	16,503.12	17,000.00
01-45-529900	MVM Equipment Maintenance	616.85	2,398.89	2,500.00	630.68	4,000.00
01-45-534000	Snow Plow Equipment Maintenance	4,298.63	2,461.73	9,000.00	5,935.83	9,000.00
01-45-535100	Police Vehicle Maintenance	25,966.87	38,107.65	30,000.00	23,436.95	30,000.00
01-45-535200	Building Department Vehicle Maintenance	4,319.44	1,511.65	1,500.00	1,125.50	1,500.00
01-45-535300	Building & Grounds Vehicle Maintenance	4,243.10	10,106.26	10,000.00	15,581.56	10,000.00
01-45-535400	Roads Vehicle Maintenance	9,566.94	14,783.87	15,000.00	12,821.26	15,000.00
01-45-535500	Recreation Vehicle Maintenance	2,021.06	4,679.78	3,000.00	3,173.79	5,000.00
01-45-535600	Lake Katherine Vehicle Maintenance	196.00	324.58	2,000.00	27.50	2,000.00
01-45-535800	Water & Sewer Vehicle Maintenance	7,785.16	29,400.44	25,000.00	24,282.85	25,000.00
01-45-535900	MVM Vehicle Maintenance	913.45	764.39	1,500.00	1,015.53	2,000.00
01-45-537000	Computer Hardware, Software, & Maintenance	2,460.00	3,502.05	5,000.00	3,481.19	5,000.00
01-45-561000	Membership, Dues, Subscriptions	.00	.00	200.00	.00	200.00
01-45-563000	Training	704.85	300.00	4,000.00	1,454.95	4,000.00
01-45-580000	Uniform Allowance	5,566.96	6,229.37	7,000.00	5,645.31	7,000.00
01-45-594000	Equipment Rental	582.87	514.20	3,000.00	514.59	3,000.00
01-45-651000	Office / Department Supplies	7,876.12	7,452.87	8,000.00	4,572.88	8,000.00
01-45-655000	Gasoline & Oil	171,983.39	176,818.83	200,000.00	163,272.61	200,000.00
01-45-810000	Purchase of Equipment	1,716.52	433.01	3,000.00	1,706.14	3,000.00
<b>Total Expenditures Motor Vehicle Maintenance</b>		<b>469,040.01</b>	<b>514,636.34</b>	<b>563,200.00</b>	<b>490,078.10</b>	<b>590,700.00</b>

**CITY OF PALOS HEIGHTS**

Budget Worksheet - Department  
Periods 01/26-12/26

**FUND 1 - General Fund**

		2023-23	2024-24	2025-25	2025-25	2026-26
		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	649,099.36	731,158.11	700,000.00	392,692.40	765,000.00
01-51-311200	Recreation Property Tax - Prior	6,131.34	15,021.32	5,000.00	2,069.30	5,000.00
01-51-348000	Grant Revenues	1,000.00	.00	.00	.00	.00
01-51-368100	Adult Program Fees	.00	.00	15,500.00	20.00	8,700.00
01-51-368200	Camp Fees	2,537.72	1,670.00	250,000.00	2,045.00	260,000.00
01-51-368300	Early Childhood Program Fees	31,924.95	24,678.85	15,000.00	24,060.15	19,000.00
01-51-368400	Fitness Program Fees	3,253.20	2,897.08	32,000.00	34,130.37	35,000.00
01-51-368500	Preschool Fees	26,251.00	34,726.00	60,000.00	20,686.50	61,000.00
01-51-368600	Special Event Fees	16,745.51	16,880.75	24,000.00	6,771.75	23,000.00
01-51-368700	Teen Program Fees					
01-51-368800	Youth Program Fees	16,088.75	10,785.00	190,000.00	11,057.75	175,000.00
01-51-368900	Youth Athletic Fees	192,805.25	147,766.35	130,000.00	82,037.66	118,000.00
01-51-369000	Birthday Party Fees	18,185.00	19,985.00	18,900.00	8,865.00	16,000.00
01-51-370000	Play Memberships RDR	.00	.00	164,500.00	.00	165,000.00
01-51-370100	Play Memberships Standard Rate	.00	.00	35,500.00	.00	37,000.00
01-51-370200	Play Plus Membership RDR					
01-51-370400	Daily Walk In Track Fees	805.00	770.00	1,500.00	540.00	1,000.00
01-51-370500	Open Gym Fees	.00	.00	60,000.00	.00	45,000.00
01-51-370600	Personal Training	9,588.00	15,191.00	15,000.00	17,062.00	17,000.00
01-51-382000	Building Rental	75,037.50	80,117.75	80,000.00	70,810.13	85,000.00
01-51-382300	Park Permit Fees	5,125.00	5,475.00	6,000.00	5,040.00	6,000.00
01-51-385000	Farmers Market Space Rental	14,211.00	15,588.00	14,500.00	15,627.00	15,500.00
01-51-386000	Holiday in the Heights Revenue	19,863.00	23,691.22	14,000.00	20,505.00	20,000.00
01-51-387000	4th of July Donations - General	9,181.00	11,751.25	11,000.00	10,176.00	11,000.00
01-51-387100	4th of July Donations - Water Bill	.00	.00	.00	.00	1,000.00
01-51-388000	Sponsorships	16,725.00	9,550.00	12,000.00	6,750.00	11,000.00
01-51-389000	Miscellaneous Revenues	5,495.30	4,465.94	2,000.00	847.34	2,000.00
01-51-389300	Vending Revenues	21,614.55	22,154.55	22,500.00	13,659.50	22,500.00
<b>Total Revenue Recreation Department</b>		<b>1,141,667.43</b>	<b>1,194,323.17</b>	<b>1,878,900.00</b>	<b>745,452.85</b>	<b>1,924,700.00</b>

**CITY OF PALOS HEIGHTS**

**Budget Worksheet - Department  
Periods 01/26-12/26**

**FUND 1 - General Fund**

		2023-23	2024-24	2025-25	2025-25	2026-26
		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	109,054.10	114,228.64	116,663.00	109,933.09	120,681.00
01-51-421200	Superintendent of Recreation Salary	65,968.74	71,321.12	81,806.00	78,660.00	84,656.00
01-51-421300	Office Manager Salary	44,175.46	46,406.64	55,870.00	53,760.29	57,824.00
01-51-421400	Program Manager Salary	45,328.12	47,197.76	61,464.00	59,098.40	63,606.00
01-51-421500	Front Desk Wages	88,464.12	85,127.22	105,000.00	85,809.23	100,000.00
01-51-421600	Building Attendant Salary	7,541.75	11,583.72	14,000.00	8,485.57	12,000.00
01-51-421700	Recreation and Aquatic Manager Salary	36,497.87	34,404.90	48,964.00	46,598.84	44,308.00
01-51-421800	Full Time Custodial Wages	59,439.96	60,830.48	62,830.00	60,159.41	65,029.00
01-51-421900	Recreation Assistant / Intern Wages	.00	.00	2,500.00	.00	2,500.00
01-51-422100	Adult Program Staff Wages	3,067.76	1,710.43	3,500.00	.00	2,500.00
01-51-422200	Camp Staff Wages	125,066.65	130,641.39	155,000.00	147,686.39	160,000.00
01-51-422300	Early Childhood Staff Wages	5,909.50	7,810.02	6,000.00	9,571.50	6,700.00
01-51-422400	Group Fitness Staff Wages	2,083.30	.00	19,000.00	52.50	19,000.00
01-51-422500	Preschool Staff Wages	40,028.00	39,986.93	55,000.00	47,463.15	46,000.00
01-51-422600	Special Event Staff Wages	7,811.07	9,542.53	9,250.00	12,962.03	11,500.00
01-51-422800	Youth Program Staff Wages	28,974.18	3,176.35	98,000.00	5,840.75	82,000.00
01-51-422900	Youth Athletic Staff Wages	11,146.01	8,378.94	8,500.00	6,435.14	9,000.00
01-51-423000	Birthday Party Staff Wages	6,038.50	5,878.63	6,700.00	2,833.31	6,000.00
01-51-423100	Fitness Center Attendant Wages	72,699.00	78,551.50	75,000.00	80,416.00	80,000.00
01-51-423200	Facilities Manager Wages	70,292.10	77,654.42	103,480.00	99,499.95	107,099.00
01-51-423300	Part Time Custodian Wages	67,604.39	68,074.41	73,000.00	71,501.93	75,000.00
01-51-423400	Facilities Tech Wages	72,976.95	76,350.92	80,340.00	75,296.68	83,152.00
01-51-423500	Personal Trainer Wages	6,439.25	9,386.00	9,500.00	14,741.00	12,000.00
01-51-423700	Open Gym Staff Wages	21,628.75	23,092.71	25,000.00	23,412.58	25,000.00
01-51-537000	Computer Hardware, Software, & Maintenance	41,792.45	39,943.95	55,000.00	57,215.99	55,000.00
01-51-540000	Recreation Building Expense	18,526.35	19,089.79	22,000.00	21,032.08	24,000.00
01-51-540100	Contractual Services Building	21,810.74	19,913.30	25,000.00	25,032.87	25,000.00
01-51-540200	Contractual Services Fitness Center	1,353.00	3,171.22	4,000.00	4,681.95	5,000.00
01-51-549000	Professional Services	5,040.07	4,669.78	7,000.00	5,707.31	6,000.00
01-51-551000	Postage	5,526.59	1,481.11	6,000.00	4,008.48	4,500.00
01-51-552000	Telephone	20,930.09	21,645.21	24,000.00	19,238.23	23,000.00
01-51-557000	Publicity & Advertising	14,577.59	12,193.45	14,000.00	11,861.52	13,000.00
01-51-561000	Membership, Dues, Subscriptions	6,277.64	4,791.05	6,500.00	3,804.18	6,000.00
01-51-563000	Training	11,217.27	10,663.74	13,000.00	11,933.67	12,000.00
01-51-567000	Employee Background Checks	3,477.50	4,181.00	3,500.00	2,886.00	3,500.00
01-51-571000	Utilities	15,828.53	10,075.01	13,000.00	6,985.34	13,000.00
01-51-578000	Credit Card Fees	35,768.23	31,160.29	30,000.00	34,535.49	35,000.00
01-51-594000	Contractual Services	23,554.00	29,521.07	22,000.00	28,004.52	28,000.00
01-51-594100	Fitness Equipment Lease	22,002.18	22,002.18	22,500.00	22,002.18	22,500.00
01-51-651000	Office / Department Supplies	8,902.63	6,935.56	8,000.00	7,095.41	10,200.00
01-51-662000	Custodial Supplies	12,520.97	13,558.54	15,000.00	12,766.68	14,000.00
01-51-681100	Adult Program Supplies	11,645.44	5,611.20	12,500.00	6,117.95	6,300.00
01-51-681200	Camp Supplies	27,490.73	27,607.54	32,000.00	41,048.60	41,000.00
01-51-681300	Early Childhood Program Supplies	9,040.30	11,178.90	7,200.00	13,218.95	8,000.00
01-51-681400	Fitness Program Supplies	500.88	2,150.80	2,000.00	386.38	2,000.00
01-51-681500	Preschool Supplies	5,975.72	3,841.46	7,500.00	5,813.69	8,000.00
01-51-681600	Special Event Supplies	45,113.24	40,949.95	47,900.00	47,175.81	48,000.00
01-51-681800	Youth Program Supplies	25,465.16	17,443.15	32,000.00	21,462.55	29,000.00
01-51-681900	Youth Athletic Supplies	73,384.83	54,556.74	65,000.00	40,411.97	41,000.00
01-51-682000	Birthday Party Supplies	1,949.30	2,692.18	2,500.00	1,462.73	2,500.00
01-51-683000	Vending Supplies	11,631.02	13,324.15	11,000.00	7,708.52	12,000.00
01-51-684000	Childcare Supplies	.00	.00	.00	36.07	.00

**CITY OF PALOS HEIGHTS**

**Budget Worksheet - Department  
Periods 01/26-12/26**

**FUND 1 - General Fund**

	2023-23 Prior Year 2 Actual	2024-24 Prior Year Actual	2025-25 Current Yr Budget	2025-25 Current Yr Actual	2026-26 Future Year Budget
01-51-685000 Farmers Market Expenses	5,942.37	6,230.23	6,000.00	4,496.61	6,500.00
01-51-685010 Indoor Farmers Market Expenses	2,095.36	.00	.00	.00	.00
01-51-701000 Senior Citizens	4,100.00	5,095.00	6,500.00	885.00	5,500.00
01-51-718000 4th of July	43,297.82	49,007.53	55,000.00	49,015.94	65,000.00
01-51-719000 Holiday in the Heights	25,382.63	29,560.42	30,000.00	27,036.02	32,000.00
01-51-812000 Fitness Center Equipment Purchases	3,630.80	4,005.41	5,000.00	3,145.38	4,000.00
01-51-826000 Park Development / Recreation Improvements	17,203.98	23,994.32	23,000.00	12,496.83	20,000.00
<b>Total Expenditures Recreation Department</b>	<b>1,581,190.94</b>	<b>1,563,580.89</b>	<b>1,911,967.00</b>	<b>1,660,928.64</b>	<b>1,906,055.00</b>

**CITY OF PALOS HEIGHTS**

Budget Worksheet - Department  
Periods 01/26-12/26

**FUND 1 - General Fund**

		2023-23	2024-24	2025-25	2025-25	2026-26
		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	230,000.00	.00	.00	.00	.00
01-56-387000	Interfund Operating Transfer	246,724.00	.00	.00	.00	.00
<b>Total Revenues Lake Katherine Nature Center</b>		<b>476,724.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>
<u>Lake Katherine Nature Center</u>						
01-56-421000	LK Operations Manager	90,304.61	94,580.84	113,818.00	109,440.27	118,370.00
01-56-421100	Clubhouse Building Supervisor Wages	27,625.00	27,559.00	22,000.00	30,167.00	22,000.00
01-56-421200	LK Business Coordinator Salary	57,742.27	60,481.89	61,771.00	59,347.12	64,859.00
01-56-421300	LK Program Coordinator Salary	45,808.75	48,015.89	61,464.00	58,726.26	63,922.00
01-56-421500	Part Time Seasonal Wages	113,418.33	129,766.31	100,000.00	102,699.57	100,000.00
01-56-421600	Naturalist Salary	51,807.45	54,308.89	61,464.00	58,894.24	63,922.00
01-56-421700	Custodial Wages	21,195.47	17,213.23	17,500.00	12,757.26	17,500.00
01-56-529000	Other Maintenance	4,816.73	4,649.37	10,000.00	7,760.29	10,500.00
01-56-530000	Maintenance Contracts	21,782.36	23,367.89	21,800.00	21,516.59	22,000.00
01-56-537000	Computer Hardware, Software, & Maintenance	6,871.61	14,238.64	15,000.00	19,395.28	16,000.00
01-56-540000	Building & Grounds Maintenance	3,484.88	7,894.33	11,500.00	13,091.32	12,500.00
01-56-541000	Postage	1,846.08	1,413.81	1,500.00	942.54	1,500.00
01-56-552000	Telephone	16,037.04	15,743.04	15,000.00	16,961.80	16,000.00
01-56-571000	Utilities	24,740.18	31,595.13	26,000.00	31,236.10	29,000.00
01-56-571300	Utilities - Cable	1,144.12	2,011.26	1,500.00	1,471.13	2,000.00
01-56-591000	Liquor Insurance Policy	4,425.00	4,425.00	5,000.00	4,425.00	5,000.00
01-56-651000	Office / Department Supplies	1,609.43	1,684.51	3,000.00	1,938.83	3,500.00
<b>Total Expenditures Lake Katherine Nature Center</b>		<b>494,659.31</b>	<b>538,949.03</b>	<b>548,317.00</b>	<b>550,770.60</b>	<b>568,573.00</b>

**CITY OF PALOS HEIGHTS**

Budget Worksheet - Department  
Periods 01/26-12/26

**FUND 1 - General Fund**

		2023-23	2024-24	2025-25	2025-25	2026-26
		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	43,945.33	42,268.37	47,000.00	43,047.10	45,000.00
01-58-302000	Standard Family Fees	63,800.00	68,928.50	72,000.00	72,266.10	75,000.00
01-58-303000	Resident Individual Fees	2,286.70	2,365.20	3,000.00	4,046.20	4,500.00
01-58-304000	Standard Individual Fees	4,290.00	3,951.00	5,000.00	5,728.00	6,000.00
01-58-305000	Resident Senior Citizen Fees	5,845.05	5,849.79	6,500.00	8,517.14	8,500.00
01-58-306000	Standard Senior Citizen Fees	5,907.00	6,156.75	6,500.00	11,690.00	11,000.00
01-58-308000	General Admission	135,910.00	142,219.50	150,000.00	192,152.05	168,500.00
01-58-309000	Lessons	.00	4,882.00	35,000.00	6,888.75	37,000.00
01-58-376000	Concessions	53,750.81	50,219.17	65,000.00	59,719.39	65,000.00
01-58-382000	Pool Rental	5,621.25	.00	7,500.00	12,344.50	8,000.00
01-58-382100	Deck Rental	4,520.00	4,920.00	5,000.00	6,235.00	6,000.00
01-58-389000	Miscellaneous Sales	211.00	162.00	500.00	8.00	500.00
<b>Total Revenues Swimming Pool</b>		<b>326,087.14</b>	<b>331,922.28</b>	<b>403,000.00</b>	<b>422,642.23</b>	<b>435,000.00</b>
<u>Swimming Pool</u>						
01-58-421000	Aquatic Coordinator Salary	12,500.00	12,500.00	12,500.00	12,500.00	19,000.00
01-58-421100	Assistant Manager Salary	25,912.39	21,150.22	27,000.00	23,556.84	28,000.00
01-58-421200	Cashiers / Attendants / Concession Wages	48,601.76	50,333.13	56,000.00	58,664.75	58,000.00
01-58-421400	Life Guard / Crew Leader Wages	84,915.48	83,419.68	95,000.00	101,285.05	102,000.00
01-58-421500	Swim Instructor Wages	24,154.73	20,389.19	20,000.00	15,011.01	20,000.00
01-58-421600	Maintenance Staff Wages	448.50	3,638.37	3,000.00	2,846.25	4,000.00
01-58-461000	Social Security Contribution	12,185.04	11,868.70	13,500.00	13,259.56	14,300.00
01-58-462000	IMRF Contribution	1,335.00	1,166.25	1,250.00	1,227.50	1,800.00
01-58-463000	Medicare	2,849.73	2,775.74	3,200.00	3,101.03	3,350.00
01-58-543000	Pool Property Maintenance Wages	4,759.33	4,111.07	5,000.00	4,892.87	8,000.00
01-58-552000	Telephone	900.00	825.00	500.00	1,575.00	1,000.00
01-58-557000	Publicity & Advertising	1,885.85	245.79	1,500.00	1,350.42	3,500.00
01-58-571000	Utilities - Gas	5,356.40	5,844.24	10,000.00	4,769.81	10,000.00
01-58-571100	Utilities - Electric	13,232.80	16,097.35	7,500.00	11,221.46	15,000.00
01-58-580000	Uniform Allowance	4,145.40	1,855.60	3,000.00	3,144.57	3,500.00
01-58-651000	Office / Department Supplies	122.82	404.16	500.00	1,091.45	750.00
01-58-664000	Sundries	.00	114.98	350.00	.00	350.00
01-58-665000	Sanitation Supplies	670.90	831.03	1,000.00	418.36	1,500.00
01-58-668000	Chemical Supplies	22,715.02	17,038.71	26,000.00	19,014.50	27,500.00
01-58-669000	Concession Supplies	36,959.19	32,083.96	35,000.00	38,483.62	36,500.00
01-58-710000	Special Events	850.97	2,033.69	1,000.00	593.99	1,500.00
01-58-712000	Safety	5,655.08	7,761.17	6,500.00	8,335.52	8,000.00
01-58-810000	Purchase of Equipment	2,847.17	2,541.68	3,000.00	2,283.32	5,000.00
01-58-861000	Capital Improvements	14,421.77	13,822.82	75,000.00	74,208.05	75,000.00
<b>Total Expenditures Swimming Pool</b>		<b>327,425.33</b>	<b>312,852.53</b>	<b>407,300.00</b>	<b>402,834.93</b>	<b>447,550.00</b>
<b>Total Fund Revenue Over Expenditures</b>		<b>( 1,600,503.88)</b>	<b>133,425.12</b>	<b>.00</b>	<b>( 1,338,015.46)</b>	<b>.00</b>
<u>Fund Summary</u>						
Revenue		14,108,492.98	14,540,770.29	14,595,955.00	11,429,142.83	15,183,493.00
Expenditures		15,708,996.86	14,407,345.17	14,595,955.00	12,767,168.29	15,183,493.00

**CITY OF PALOS HEIGHTS**

Budget Worksheet - Department  
Periods 01/26-12/26

FUND 1 - General Fund

	2023-23 Prior Year 2 Actual	2024-24 Prior Year Actual	2025-25 Current Yr Budget	2025-25 Current Yr Actual	2026-26 Future Year Budget
Net Revenue Over Expenditures	( 1,600,503.88)	133,425.12	.00	( 1,338,015.46)	.00

City of Palos Heights  
 Beautification Committee  
 Fiscal Years 2025 and 2026

11/24/2025

	<b>2025 Budget</b>	<b>2025 Projected</b>	<b>2026 Proposed</b>
Beginning Fund Balance	\$55,791	\$55,791	\$54,339
Revenues:	\$29,600	\$35,182	\$30,400
Expenditures:			
Classic Car Event	\$23,000	\$20,395	\$27,200
Adopt-a-Pot	11,600	13,229	13,100
Keep Palos Heights Beautiful	7,410	3,010	10,600
Total Expenditures	\$42,010	\$36,634	\$50,900
Revenues over (under) Expenditures	(\$12,410)	(\$1,452)	(\$20,500)
Estimated Ending Fund Balance	\$43,381	\$54,339	\$33,839

**CITY OF PALOS HEIGHTS**

Budget Worksheet - Department  
Periods 01/26-12/26

**FUND 2 - Beautification Fund**

		2023	2024	2025	2025	2026
		Actual	Actual	Budget	Actual	Budget
<u>Classic Car Event</u>						
02-01-300100	Raffle Ticket Sales	7,434.00	6,426.00	7,000.00	6,295.00	7,000.00
02-01-300200	Tee Shirt Sales	255.00	270.00	300.00	335.00	300.00
02-01-300300	Car Registration	3,300.00	4,590.00	4,600.00	6,797.00	4,600.00
02-01-300500	Sponsors	8,500.00	9,550.00	9,700.00	13,855.00	10,000.00
	<b>Total Revenues Classic Car Event</b>	<b>19,489.00</b>	<b>20,836.00</b>	<b>21,600.00</b>	<b>27,282.00</b>	<b>21,900.00</b>
<u>Classic Car Event</u>						
02-01-700000	Marketing	370.57	1,107.67	1,000.00	1,458.97	2,000.00
02-01-700400	Equipment Rental	2,243.00	2,593.80	2,800.00	2,444.27	3,200.00
02-01-700500	Equipment Purchase	.00	.00	.00	472.95	1,000.00
02-01-700600	Shirt Expense	4,024.85	4,295.00	4,700.00	4,386.50	5,000.00
02-01-700800	Miscellaneous Expenses	3,336.72	927.01	1,000.00	1,884.66	2,500.00
02-01-700900	Prize Money	3,717.00	3,213.00	3,500.00	3,147.50	3,500.00
02-01-990300	Charitable Contributions	1,450.00	1,600.00	10,000.00	1,600.00	10,000.00
	<b>Total Expenditures Classic Car Event</b>	<b>15,142.14</b>	<b>13,736.48</b>	<b>23,000.00</b>	<b>15,394.85</b>	<b>27,200.00</b>
<u>Adopt-A-Pot</u>						
02-02-300100	Pot Sponsorship	6,200.00	7,800.00	8,000.00	7,900.00	8,500.00
	<b>Total Revenues Adopt-A-Pot</b>	<b>6,200.00</b>	<b>7,800.00</b>	<b>8,000.00</b>	<b>7,900.00</b>	<b>8,500.00</b>
<u>Adopt-A-Pot</u>						
02-02-700000	Plants, Soil, & Supplies	11,965.05	11,052.59	11,200.00	12,125.87	12,500.00
02-02-700300	Signage	347.20	276.37	300.00	261.36	350.00
02-02-700500	Planting Day Expenses	45.75	70.85	100.00	192.39	250.00
	<b>Total Expenditures Adopt-A-Pot</b>	<b>12,358.00</b>	<b>11,399.81</b>	<b>11,600.00</b>	<b>12,579.62</b>	<b>13,100.00</b>
<u>Keep Palos Heights Beautiful</u>						
02-03-700000	Recognition Night	465.16	439.19	500.00	69.97	600.00
02-03-990300	Charitable Contributions	14,460.50	3,600.00	6,910.00	3,000.00	10,000.00
	<b>Total Expenditures Keep Palos Heights Beautiful</b>	<b>14,925.66</b>	<b>4,039.19</b>	<b>7,410.00</b>	<b>3,069.97</b>	<b>10,600.00</b>
	<b>Total Fund Revenue Over Expenditures</b>	<b>16,736.80</b>	<b>539.48</b>	<b>12,410.00</b>	<b>( 4,137.56)</b>	<b>20,500.00</b>
<u>Fund Summary</u>						
	Revenue	25,689.00	28,636.00	29,600.00	35,182.00	30,400.00
	Expenditures	42,425.80	29,175.48	42,010.00	31,044.44	50,900.00
	<b>Net Revenue Over Expenditures</b>	<b>( 16,736.80)</b>	<b>( 539.48)</b>	<b>( 12,410.00)</b>	<b>4,137.56</b>	<b>( 20,500.00)</b>

City of Palos Heights  
Channel 4 PEG Fund  
Fiscal Years 2025 and 2026

11/24/2025

	<b>2025 Budget</b>	<b>2025 Projected</b>	<b>2026 Proposed</b>
Beginning Fund Balance	\$3,317	\$3,317	\$2,637
Revenues:	\$18,800	\$17,320	\$17,200
Expenditures:	\$18,800	\$18,000	\$17,200
Revenues over (under) Expenditures	\$0	(\$680)	\$0
Estimated Ending Fund Balance	\$3,317	\$2,637	\$2,637

**CITY OF PALOS HEIGHTS**

Budget Worksheet - Department  
Periods 01/26-12/26

FUND 3 - Channel 4 PEG Fund

		2023	2024	2025	2025	2026
		Actual	Actual	Budget	Actual	Budget
<u>Revenue</u>						
03-00-325100	Comcast Cable PEG Fee	10,878.71	9,858.02	10,000.00	9,135.23	9,200.00
03-00-326100	AT&T Cable PEG Fee	9,664.08	8,764.52	8,800.00	8,174.63	8,000.00
	<b>Total Revenues</b>	<b>20,542.79</b>	<b>18,622.54</b>	<b>18,800.00</b>	<b>17,309.86</b>	<b>17,200.00</b>
<u>Expenditures</u>						
03-00-652000	Channel 4 Supplies & Equipment	34,192.94	23,421.11	18,800.00	17,257.09	17,200.00
	<b>Total Expenditures</b>	<b>34,192.94</b>	<b>23,421.11</b>	<b>18,800.00</b>	<b>17,257.09</b>	<b>17,200.00</b>
	<b>Total Fund Revenue Over Expenditures</b>	<b>( 13,650.15)</b>	<b>( 4,798.57)</b>	<b>.00</b>	<b>52.77</b>	<b>.00</b>
<u>Fund Summary</u>						
	Revenue	20,542.79	18,622.54	18,800.00	17,309.86	17,200.00
	Expenditures	34,192.94	23,421.11	18,800.00	17,257.09	17,200.00
	<b>Net Revenue Over Expenditures</b>	<b>( 13,650.15)</b>	<b>( 4,798.57)</b>	<b>.00</b>	<b>52.77</b>	<b>.00</b>

City of Palos Heights  
Casino Shared Revenue Fund  
Fiscal Years 2025 and 2026

11/24/2025

	<b>2025 Budget</b>	<b>2025 Projected</b>	<b>2026 Proposed</b>
Beginning Fund Balance	\$0	\$0	\$135,000
Revenues:	\$100,000	\$135,000	\$132,000
Expenditures:	\$100,000	\$0	\$150,000
Revenues over (under) Expenditures	\$0	\$135,000	(\$18,000)
Estimated Ending Fund Balance	\$0	\$135,000	\$117,000

**CITY OF PALOS HEIGHTS**

Budget Worksheet - Department  
Periods 01/26-12/26

FUND 7 - Casino Revenue Fund

		2023	2024	2025	2025	2026
		Actual	Actual	Budget	Actual	Budget
<u>Revenue</u>						
07-00-314000	Casino Shared Revenue	.00	7,110.24	100,000.00	133,950.38	132,000.00
	Total Revenues	.00	7,110.24	100,000.00	133,950.38	132,000.00
<u>Expenditures</u>						
07-00-810000	Capital Expense	.00	.00	100,000.00	.00	150,000.00
	Total Expenditures	.00	.00	100,000.00	.00	150,000.00
	Total Fund Revenue Over Expenditures	.00	7,110.24	.00	133,950.38	( 18,000.00)
<u>Fund Summary</u>						
	Revenue	.00	7,110.24	100,000.00	133,950.38	132,000.00
	Expenditures	.00	.00	100,000.00	.00	150,000.00
	Net Revenue Over Expenditures	.00	7,110.24	.00	133,950.38	( 18,000.00)

City of Palos Heights  
Gateway TIF Fund Proforma  
Fiscal Years 2025 and 2026

11/24/2025

	<b>2025 Budget</b>	<b>2025 Projected</b>	<b>2026 Proposed</b>
Beginning Fund Balance	\$2,635,721	\$2,635,721	\$2,442,871
Revenues:			
Property Taxes	\$700,000	\$300,000	\$700,000
Interest	\$30,000	\$70,000	\$30,000
<b>TOTAL REVENUES</b>	<b>\$730,000</b>	<b>\$370,000</b>	<b>\$730,000</b>
Expenditures:			
City Staff Professional Services	\$25,000	\$10,000	\$25,000
Legal Services	\$50,000	\$45,000	\$50,000
Other Professional Services	\$50,000	\$7,650	\$50,000
Postage / Deliver	\$500	\$100	\$1,000
Legal Notices / Publication	\$500	\$100	\$1,000
Redevelopment Project Costs	\$1,000,000	\$500,000	\$1,000,000
Property Acquisition	\$400,000	\$0	\$400,000
<b>TOTAL EXPENDITURES</b>	<b>\$1,526,000</b>	<b>\$562,850</b>	<b>\$1,527,000</b>
 Revenues over (under) Expenditures	 <b>(\$796,000)</b>	 <b>(\$192,850)</b>	 <b>(\$797,000)</b>
 Estimated Ending Fund Balance	 \$1,839,721	 \$2,442,871	 \$1,645,871

**CITY OF PALOS HEIGHTS**

Budget Worksheet - Department  
Periods 01/26-12/26

FUND 11 - Gateway TIF Fund

		2023	2024	2025	2025	2026
		Actual	Actual	Budget	Actual	Budget
<u>Revenue</u>						
11-00-311000	Property Tax Revenue	774,800.97	805,039.88	700,000.00	183,164.91	700,000.00
11-00-381000	Interest Income	53,063.54	94,426.59	30,000.00	75,273.38	30,000.00
	<b>Total Revenues</b>	<b>827,864.51</b>	<b>899,466.47</b>	<b>730,000.00</b>	<b>258,438.29</b>	<b>730,000.00</b>
<u>Expenditures</u>						
11-00-421000	City Staff Professional Services	8,032.48	8,240.31	25,000.00	461.41	25,000.00
11-00-539000	Legal Services	.00	.00	50,000.00	.00	50,000.00
11-00-549000	Professional Services	4,070.25	38,417.60	50,000.00	3,825.00	50,000.00
11-00-551000	Postage	.00	.00	500.00	63.34	1,000.00
11-00-554000	Printing, Publishing, Legal Notices	.00	.00	500.00	51.00	1,000.00
11-00-860000	Redevelopment Project Costs	.00	.00	1,000,000.00	500,000.00	1,000,000.00
11-00-861000	Property Acquisition	.00	.00	400,000.00	.00	400,000.00
	<b>Total Expenditures</b>	<b>12,102.73</b>	<b>46,657.91</b>	<b>1,526,000.00</b>	<b>504,400.75</b>	<b>1,527,000.00</b>
	<b>Total Fund Revenue Over Expenditures</b>	<b>815,761.78</b>	<b>852,808.56</b>	<b>( 796,000.00)</b>	<b>( 245,962.46)</b>	<b>( 797,000.00)</b>
<u>Fund Summary</u>						
	Revenue	827,864.51	899,466.47	730,000.00	258,438.29	730,000.00
	Expenditures	12,102.73	46,657.91	1,526,000.00	504,400.75	1,527,000.00
	<b>Net Revenue Over Expenditures</b>	<b>815,761.78</b>	<b>852,808.56</b>	<b>( 796,000.00)</b>	<b>( 245,962.46)</b>	<b>( 797,000.00)</b>

City of Palos Heights  
127th & Harlem TIF  
Fiscal Years 2025 and 2026

11/24/2025

	<b>2025 Budget</b>	<b>2025 Projected</b>	<b>2026 Proposed</b>
Beginning Fund Balance	\$1,269,493	\$1,269,493	\$1,254,193
Revenues:			
Property Taxes	\$485,000	\$0	\$485,000
Interest	\$20,000	\$0	\$15,000
<b>TOTAL REVENUES</b>	<b>\$505,000</b>	<b>\$0</b>	<b>\$500,000</b>
Expenditures:			
City Staff Professional Services	\$6,500	\$5,000	\$6,500
Legal Services	\$6,500	\$2,500	\$15,000
Professional Services	\$6,500	\$7,650	\$10,000
Legal Notice and Postage	\$500	\$150	\$0
Jewel Note Payment	\$425,000	\$0	\$425,000
<b>TOTAL EXPENDITURES</b>	<b>\$445,000</b>	<b>\$15,300</b>	<b>\$456,500</b>
Revenues over (under) Expenditures	\$60,000	( <b>\$15,300</b> )	\$43,500
Estimated Ending Fund Balance	\$1,329,493	\$1,254,193	\$1,297,693

**CITY OF PALOS HEIGHTS**

Budget Worksheet - Department  
Periods 01/26-12/26

FUND 13 - 127th & Harlem TIF

		2023	2024	2025	2025	2026
		Actual	Actual	Budget	Actual	Budget
<u>Revenue</u>						
13-00-311000	127th & Harlem TIF Levy - Current	500,187.03	277,611.99	485,000.00	.00	485,000.00
13-00-311200	127th & Harlem TIF Tax - Prior	.00	1,964.12	.00	.00	.00
13-00-381000	Interest Income	29,869.61	42,009.30	20,000.00	24,273.02	15,000.00
	<b>Total Revenues</b>	<b>530,056.64</b>	<b>321,585.41</b>	<b>505,000.00</b>	<b>24,273.02</b>	<b>500,000.00</b>
<u>Expenditures</u>						
13-00-421000	City Staff Professional Services	3,349.58	4,018.96	6,500.00	461.41	6,500.00
13-00-539000	Legal Services	.00	.00	6,500.00	.00	15,000.00
13-00-549000	Professional Services	3,825.00	6,646.50	6,500.00	3,825.00	10,000.00
13-00-551000	Legal Notice and Postage	.00	.00	500.00	114.34	.00
13-00-810000	Jewel Note Payment	388,443.53	411,479.14	425,000.00	.00	425,000.00
	<b>Total Expenditures</b>	<b>395,618.11</b>	<b>422,144.60</b>	<b>445,000.00</b>	<b>4,400.75</b>	<b>456,500.00</b>
	<b>Total Fund Revenue Over Expenditures</b>	<b>134,438.53</b>	<b>( 100,559.19)</b>	<b>60,000.00</b>	<b>19,872.27</b>	<b>43,500.00</b>
<u>Fund Summary</u>						
	Revenue	530,056.64	321,585.41	505,000.00	24,273.02	500,000.00
	Expenditures	395,618.11	422,144.60	445,000.00	4,400.75	456,500.00
	<b>Net Revenue Over Expenditures</b>	<b>134,438.53</b>	<b>( 100,559.19)</b>	<b>60,000.00</b>	<b>19,872.27</b>	<b>43,500.00</b>

City of Palos Heights  
Business District Fund  
Fiscal Years 2025 and 2026

11/24/2025

	<b>2025 Budget</b>	<b>2025 Projected</b>	<b>2026 Proposed</b>
Beginning Fund Balance	\$585,785	\$585,785	\$818,085
Revenues:			
Business District Sales Tax	\$155,000	\$155,000	\$155,000
Incremental Sales Tax	\$80,000	\$80,000	\$80,000
Interest	\$7,000	\$7,800	\$5,000
<b>TOTAL REVENUES</b>	<b>\$242,000</b>	<b>\$242,800</b>	<b>\$240,000</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	\$0	\$2,500
Jewel Note Payment - Business District Tax	\$170,000	\$0	\$170,000
City Staff Professional Services - Inc Sales Tax	\$1,000	\$2,000	\$1,000
Legal Services - Incremental Sales Tax	\$1,000	\$1,000	\$5,000
Professional Services - Incremental Sales Tax	\$1,000	\$0	\$1,000
Jewel Note Payment - Incremental Sales Tax	\$75,000	\$0	\$75,000
<b>TOTAL EXPENDITURES</b>	<b>\$258,000</b>	<b>\$10,500</b>	<b>\$264,500</b>
Revenues over (under) Expenditures	<b>(\$16,000)</b>	\$232,300	<b>(\$24,500)</b>
Estimated Ending Fund Balance	\$569,785	\$818,085	\$793,585

**CITY OF PALOS HEIGHTS**

Budget Worksheet - Department  
Periods 01/26-12/26

**FUND 14 - Business District Fund**

		2023	2024	2025	2025	2026
		Actual	Actual	Budget	Actual	Budget
<u>DEPARTMENT 00</u>						
14-00-344000	Business District Sales Tax	147,650.76	153,868.47	155,000.00	140,831.60	155,000.00
14-00-345000	Incremental Sales Tax	75,000.00	75,000.00	80,000.00	.00	80,000.00
14-00-381000	Interest Income	9,270.45	13,686.26	7,000.00	8,944.72	5,000.00
	<b>Total Revenues DEPARTMENT 00</b>	<b>231,921.21</b>	<b>242,554.73</b>	<b>242,000.00</b>	<b>149,776.32</b>	<b>240,000.00</b>
<u>Business District Tax</u>						
14-01-421000	City Staff Professional Servic	1,430.89	1,359.95	5,000.00	.00	5,000.00
14-01-539000	Legal Services	.00	.00	5,000.00	.00	5,000.00
14-01-549000	Professional Services	1,318.75	.00	2,500.00	.00	2,500.00
14-01-810000	Jewel Note Payment	135,149.77	155,038.35	170,000.00	.00	170,000.00
	<b>Total Expenditures Business District Tax</b>	<b>137,899.41</b>	<b>156,398.30</b>	<b>182,500.00</b>	<b>.00</b>	<b>182,500.00</b>
<u>Incremental Sales Tax</u>						
14-02-421000	City Staff Professional Servic	1,593.49	1,124.55	1,000.00	.00	1,000.00
14-02-539000	Legal Services	.00	.00	1,000.00	.00	5,000.00
14-02-549000	Professional Services	.00	.00	1,000.00	.00	1,000.00
14-02-810000	Jewel Note Payment	67,014.70	73,406.51	75,000.00	.00	75,000.00
	<b>Total Expenditures Incremental Sales Tax</b>	<b>68,608.19</b>	<b>74,531.06</b>	<b>78,000.00</b>	<b>.00</b>	<b>82,000.00</b>
	<b>Total Fund Revenue Over Expenditures</b>	<b>( 25,413.61)</b>	<b>( 11,625.37)</b>	<b>18,500.00</b>	<b>( 149,776.32)</b>	<b>24,500.00</b>
<u>Fund Summary</u>						
	Revenue	231,921.21	242,554.73	242,000.00	149,776.32	240,000.00
	Expenditures	206,507.60	230,929.36	260,500.00	.00	264,500.00
	<b>Net Revenue Over Expenditures</b>	<b>25,413.61</b>	<b>11,625.37</b>	<b>( 18,500.00)</b>	<b>149,776.32</b>	<b>( 24,500.00)</b>

City of Palos Heights  
Motor Fuel Tax Fund Proforma  
Fiscal Years 2025 and 2026

11/24/2025

	<b>2025 Budget</b>	<b>2025 Projected</b>	<b>2026 Proposed</b>
Beginning Fund Balance	\$846,305	\$846,305	\$508,795
Revenues:	\$575,000	\$585,000	\$570,000
Expenditures:	\$962,510	\$922,510	\$540,000
Revenues over (under) Expenditures	(\$387,510)	(\$337,510)	\$30,000
Estimated Ending Fund Balance	\$458,795	\$508,795	\$538,795

**CITY OF PALOS HEIGHTS**

Budget Worksheet - Department  
Periods 01/26-12/26

**FUND 15 - MFT Fund**

		2023	2024	2025	2025	2026
		Actual	Actual	Budget	Actual	Budget
<u>Revenue</u>						
15-00-343000	Motor Fuel Tax Allotments	520,872.75	536,424.50	535,000.00	454,401.43	550,000.00
15-00-381000	Interest Income	61,656.24	58,451.22	40,000.00	37,914.49	20,000.00
	<b>Total Revenues</b>	<b>582,528.99</b>	<b>594,875.72</b>	<b>575,000.00</b>	<b>492,315.92</b>	<b>570,000.00</b>
<u>Expenditures</u>						
15-00-617000	Salt Deliveries	38,351.83	26,292.13	60,000.00	20,468.86	40,000.00
15-00-860000	Capital Outlay - Road	500,000.00	599,183.92	615,000.00	620,184.82	500,000.00
15-00-861000	Rebuild IL Bond Fund Expenses	270,496.55	.00	287,510.00	228,861.12	.00
	<b>Total Expenditures</b>	<b>808,848.38</b>	<b>625,476.05</b>	<b>962,510.00</b>	<b>869,514.80</b>	<b>540,000.00</b>
	<b>Total Fund Revenue Over Expenditures</b>	<b>( 226,319.39)</b>	<b>( 30,600.33)</b>	<b>( 387,510.00)</b>	<b>( 377,198.88)</b>	<b>30,000.00</b>
<u>Fund Summary</u>						
	Revenue	582,528.99	594,875.72	575,000.00	492,315.92	570,000.00
	Expenditures	808,848.38	625,476.05	962,510.00	869,514.80	540,000.00
	<b>Net Revenue Over Expenditures</b>	<b>( 226,319.39)</b>	<b>( 30,600.33)</b>	<b>( 387,510.00)</b>	<b>( 377,198.88)</b>	<b>30,000.00</b>

City of Palos Heights  
 Social Security Fund  
 Fiscal Years 2025 and 2026

11/24/2025

	<b>2025 Budget</b>	<b>2025 Projected</b>	<b>2026 Proposed</b>
Beginning Fund Balance	\$136,085	\$136,085	\$180,085
Revenues:			
FICA Property Taxes	\$425,000	\$420,000	\$400,000
Transfer from General Fund	\$0	\$0	\$0
<b>TOTAL REVENUES</b>	<b>\$425,000</b>	<b>\$420,000</b>	<b>\$400,000</b>
Expenditures:			
Social Security	\$265,000	\$260,000	\$275,000
Medicare	110,000	116,000	120,000
<b>Total Expenditures</b>	<b>\$375,000</b>	<b>\$376,000</b>	<b>\$395,000</b>
 Revenues over (under) Expenditures	 \$50,000	 \$44,000	 \$5,000
 Estimated Ending Fund Balance	 \$186,085	 \$180,085	 \$185,085
 Fund Balance as a % of Expenses		 47.89%	 46.86%

**CITY OF PALOS HEIGHTS**

Budget Worksheet - Department  
Periods 01/26-12/26

FUND 16 - Social Security Fund

		2023	2024	2025	2025	2026
		Actual	Actual	Budget	Actual	Budget
<u>Revenue</u>						
16-00-311200	Property Tax IMRF - Prior	.55	.00	.00	.00	.00
16-00-312000	Property Tax Social Security - Current	334,477.08	420,375.01	425,000.00	225,776.18	400,000.00
16-00-312200	Property Tax Social Security - Prior	2,897.02	7,740.39	.00	1,189.73	.00
16-00-399010	Interfund Transfer from General Fund	35,000.00	.00	.00	.00	.00
	<b>Total Revenues</b>	<b>372,374.65</b>	<b>428,115.40</b>	<b>425,000.00</b>	<b>226,965.91</b>	<b>400,000.00</b>
<u>Expenditures</u>						
16-00-461000	Social Security Contribution	235,284.03	243,212.69	265,000.00	250,839.20	275,000.00
16-00-463000	Medicare Contribution	104,470.73	107,883.40	110,000.00	108,969.76	120,000.00
	<b>Total Expenditures</b>	<b>339,754.76</b>	<b>351,096.09</b>	<b>375,000.00</b>	<b>359,808.96</b>	<b>395,000.00</b>
	<b>Total Fund Revenue Over Expenditures</b>	<b>32,619.89</b>	<b>77,019.31</b>	<b>50,000.00</b>	<b>( 132,843.05)</b>	<b>5,000.00</b>
<u>Fund Summary</u>						
	Revenue	372,374.65	428,115.40	425,000.00	226,965.91	400,000.00
	Expenditures	339,754.76	351,096.09	375,000.00	359,808.96	395,000.00
	<b>Net Revenue Over Expenditures</b>	<b>32,619.89</b>	<b>77,019.31</b>	<b>50,000.00</b>	<b>( 132,843.05)</b>	<b>5,000.00</b>

City of Palos Heights  
 IMRF Fund  
 Fiscal Years 2025 and 2026

11/24/2025

	<b>2025 Budget</b>	<b>2025 Projected</b>	<b>2026 Proposed</b>
Beginning Fund Balance	\$340,577	\$340,577	\$250,577
Revenues:			
IMRF Property Taxes	\$400,000	\$235,000	\$230,000
<b>TOTAL REVENUES</b>	<b>\$400,000</b>	<b>\$235,000</b>	<b>\$230,000</b>
Expenditures:			
IMRF	\$295,000	\$325,000	\$330,000
<b>Total Expenditures</b>	<b>\$295,000</b>	<b>\$325,000</b>	<b>\$330,000</b>
Revenues over (under) Expenditures	\$105,000	(\$90,000)	(\$100,000)
Estimated Ending Fund Balance	\$445,577	\$250,577	\$150,577
Fund Balance as a % of Expenses		77.10%	45.63%

**CITY OF PALOS HEIGHTS**

Budget Worksheet - Department  
Periods 01/26-12/26

**FUND 17 - IMRF Fund**

		2023	2024	2025	2025	2026
		Actual	Actual	Budget	Actual	Budget
<u>Revenue</u>						
17-00-311000	Property Tax IMRF - Current	374,186.69	398,565.68	400,000.00	214,062.75	230,000.00
17-00-311200	Property Tax IMRF - Prior	2,970.32	8,659.34	.00	1,128.01	.00
	<b>Total Revenues</b>	<u>377,157.01</u>	<u>407,225.02</u>	<u>400,000.00</u>	<u>215,190.76</u>	<u>230,000.00</u>
<u>Expenditures</u>						
17-00-462000	Retirement Contribution	251,954.60	270,540.67	295,000.00	292,670.37	330,000.00
	<b>Total Expenditures</b>	<u>251,954.60</u>	<u>270,540.67</u>	<u>295,000.00</u>	<u>292,670.37</u>	<u>330,000.00</u>
	<b>Total Fund Revenue Over Expenditures</b>	<u>125,202.41</u>	<u>136,684.35</u>	<u>105,000.00</u>	<u>( 77,479.61)</u>	<u>( 100,000.00)</u>
<b>Fund Summary</b>						
	Revenue	377,157.01	407,225.02	400,000.00	215,190.76	230,000.00
	Expenditures	251,954.60	270,540.67	295,000.00	292,670.37	330,000.00
	<b>Net Revenue Over Expenditures</b>	<u>125,202.41</u>	<u>136,684.35</u>	<u>105,000.00</u>	<u>( 77,479.61)</u>	<u>( 100,000.00)</u>

City of Palos Heights  
Harlem Ave Business District  
Fiscal Years 2025 and 2026

12/19/2025

	2025 Budget	2025 Projected	2026 Proposed
Beginning Fund Balance	\$415,282	\$415,282	\$892,282
Revenues:			
Business District Sales Tax	\$500,000	\$497,000	\$500,000
Interest Income	\$1,000	\$0	\$1,000
<b>TOTAL REVENUES</b>	<b>\$501,000</b>	<b>\$497,000</b>	<b>\$501,000</b>
Expenditures:			
City Staff Professional Services	\$30,000	\$10,000	\$30,000
Legal Services	\$50,000	\$0	\$50,000
Professional Services	\$150,000	\$10,000	\$150,000
Harlem Ave Business District Improvements	\$140,000	\$0	\$910,000
Harlem Ave Business District Development Grant	\$120,000	\$0	\$120,000
Property Acquisition	\$120,000	\$0	\$100,000
<b>Total Expenditures</b>	<b>\$610,000</b>	<b>\$20,000</b>	<b>\$1,360,000</b>
Revenues over (under) Expenditures	(\$109,000)	\$477,000	(\$859,000)
Estimated Ending Fund Balance	\$306,282	\$892,282	\$33,282
Fund Balance as a % of Expenses		0.00%	2.45%

**CITY OF PALOS HEIGHTS**

Budget Worksheet - Department  
Periods 01/26-12/26

FUND 18 - Harlem Ave Business District

		2023	2024	2025	2025	2026
		Actual	Actual	Budget	Actual	Budget
<u>Revenue</u>						
18-00-344000	Business District Sales Tax	.00	418,707.57	500,000.00	407,771.43	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>418,707.57</b>	<b>501,000.00</b>	<b>407,771.43</b>	<b>501,000.00</b>
<u>Expenditures</u>						
18-00-421000	City Staff Professional Services	.00	2,824.81	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	600.00	150,000.00	35.00	150,000.00
18-00-714000	Harlem Ave Business District Improvements	.00	.00	140,000.00	.00	910,000.00
18-00-715000	Harlem Ave Business Development Grant	.00	.00	120,000.00	.00	120,000.00
18-00-861000	Property Acquisition	.00	.00	.00	.00	100,000.00
	<b>Total Expenditures</b>	<b>.00</b>	<b>3,424.81</b>	<b>490,000.00</b>	<b>35.00</b>	<b>1,360,000.00</b>
	<b>Total Fund Revenue Over Expenditures</b>	<b>.00</b>	<b>415,282.76</b>	<b>11,000.00</b>	<b>407,736.43</b>	<b>( 859,000.00)</b>
<u>Fund Summary</u>						
	Revenue	.00	418,707.57	501,000.00	407,771.43	501,000.00
	Expenditures	.00	3,424.81	490,000.00	35.00	1,360,000.00
	<b>Net Revenue Over Expenditures</b>	<b>.00</b>	<b>415,282.76</b>	<b>11,000.00</b>	<b>407,736.43</b>	<b>( 859,000.00)</b>

City of Palos Heights  
Special Recreation Accessibilty Fund Proforma  
Fiscal Years 2025 and 2026

11/24/2025

	<b>2025 Budget</b>	<b>2025 Projected</b>	<b>2026 Proposed</b>
Beginning Fund Balance	\$163,858	\$163,858	\$135,808
Revenues:			
Property Taxes	\$170,000	\$200,000	\$201,000
Grant Revenue	\$0	\$0	\$0
<b>TOTAL REVENUES</b>	<b>\$170,000</b>	<b>\$200,000</b>	<b>\$201,000</b>
Expenditures:			
SWSRA Membership	\$105,000	\$110,000	\$130,000
Professional Services	\$0	\$0	\$0
Accessibility Projects	\$115,000	\$105,000	\$55,000
Inclusion Cost	\$12,000	\$10,000	\$10,000
Park / Playground Accessibility	\$4,000	\$3,050	\$4,000
<b>Total Expenditures</b>	<b>\$236,000</b>	<b>\$228,050</b>	<b>\$199,000</b>
Revenues over (under) Expenditures	<b>(\$66,000)</b>	<b>(\$28,050)</b>	\$2,000
Estimated Ending Fund Balance	\$97,858	\$135,808	\$137,808
Fund Balance as a % of Expenses		59.55%	69.25%

**CITY OF PALOS HEIGHTS**

Budget Worksheet - Department  
Periods 01/26-12/26

FUND 25 - Special Rec Fund

		2023	2024	2025	2025	2026
		Actual	Actual	Budget	Actual	Budget
<u>Revenue</u>						
25-00-311000	Property Tax Revenue - Current	166,983.99	171,563.19	169,000.00	90,193.30	200,000.00
25-00-311200	Property Tax Revenue - Prior	1,759.56	3,864.30	1,000.00	475.28	1,000.00
	<b>Total Revenues</b>	<b>168,743.55</b>	<b>175,427.49</b>	<b>170,000.00</b>	<b>90,668.58</b>	<b>201,000.00</b>
<u>Expenditures</u>						
25-00-800000	Inclusion Cost	9,181.20	7,138.78	12,000.00	8,725.14	10,000.00
25-00-803000	Park & Playground Accessibility	.00	.00	4,000.00	3,050.00	4,000.00
25-00-804000	Accessibility Projects	836.25	150,000.00	115,000.00	14,031.80	55,000.00
25-00-922000	SWSRA Payments	94,461.00	95,000.50	105,000.00	109,657.00	130,000.00
	<b>Total Expenditures</b>	<b>104,478.45</b>	<b>252,139.28</b>	<b>236,000.00</b>	<b>135,463.94</b>	<b>199,000.00</b>
	<b>Total Fund Revenue Over Expenditures</b>	<b>64,265.10</b>	<b>( 76,711.79)</b>	<b>( 66,000.00)</b>	<b>( 44,795.36)</b>	<b>2,000.00</b>
<u>Fund Summary</u>						
	Revenue	168,743.55	175,427.49	170,000.00	90,668.58	201,000.00
	Expenditures	104,478.45	252,139.28	236,000.00	135,463.94	199,000.00
	<b>Net Revenue Over Expenditures</b>	<b>64,265.10</b>	<b>( 76,711.79)</b>	<b>( 66,000.00)</b>	<b>( 44,795.36)</b>	<b>2,000.00</b>

City of Palos Heights  
DUI Enforcement Fund  
Fiscal Years 2025 and 2026  
11/24/2025

	<b>2025 Budget</b>	<b>2025 Projected</b>	<b>2026 Proposed</b>
Beginning Fund Balance	\$15,865	\$15,865	\$11,665
Revenues	\$0	\$4,800	\$0
Expenditures	\$7,000	\$9,000	\$11,000
Revenues over (under) Expenditures	<b>(\$7,000)</b>	<b>(\$4,200)</b>	<b>(\$11,000)</b>
Estimated Ending Fund Balance	\$8,865	\$11,665	\$665

**CITY OF PALOS HEIGHTS**

Budget Worksheet - Department  
Periods 01/26-12/26

**FUND 28 - DUI Fund**

		2023	2024	2025	2025	2026
		Actual	Actual	Budget	Actual	Budget
<u>Revenue</u>						
28-00-351100	DUI Fines	9,800.00	4,206.00	.00	4,797.82	.00
	<b>Total Revenues</b>	<b>9,800.00</b>	<b>4,206.00</b>	<b>.00</b>	<b>4,797.82</b>	<b>.00</b>
<u>Expenditures</u>						
28-00-569000	Drug Related Enforcement & Education	.00	.00	1,000.00	.00	1,000.00
28-00-962000	Law Enforcement Equipment	28,383.41	9,548.00	6,000.00	8,550.00	10,000.00
	<b>Total Expenditures</b>	<b>28,383.41</b>	<b>9,548.00</b>	<b>7,000.00</b>	<b>8,550.00</b>	<b>11,000.00</b>
	<b>Total Fund Revenue Over Expenditures</b>	<b>( 18,583.41)</b>	<b>( 5,342.00)</b>	<b>( 7,000.00)</b>	<b>( 3,752.18)</b>	<b>( 11,000.00)</b>
<u>Fund Summary</u>						
	Revenue	9,800.00	4,206.00	.00	4,797.82	.00
	Expenditures	28,383.41	9,548.00	7,000.00	8,550.00	11,000.00
	<b>Net Revenue Over Expenditures</b>	<b>( 18,583.41)</b>	<b>( 5,342.00)</b>	<b>( 7,000.00)</b>	<b>( 3,752.18)</b>	<b>( 11,000.00)</b>

City of Palos Heights  
Drug Asset Forfeiture Fund  
Fiscal Years 2025 and 2026

11/24/2025

	<b>2025 Budget</b>	<b>2025 Projected</b>	<b>2026 Proposed</b>
Beginning Fund Balance	\$643,604	\$643,604	\$596,564
Revenues:			
Treasury	\$0	\$68,910	\$0
Justice	\$0	\$130,823	\$0
State	\$0	\$199,574	\$0
TOTAL REVENUES	\$0	\$399,307	\$0
Expenditures:			
Treasury	\$190,000	\$150,802	\$178,000
Justice	\$298,200	\$295,545	\$94,325
State	\$15,200	\$0	\$15,200
Total Expenditures	\$503,400	\$446,347	\$287,525
Revenues over (under) Expenditures	(\$503,400)	(\$47,040)	(\$287,525)
Estimated Ending Fund Balance	\$140,204	\$596,564	\$309,039

**CITY OF PALOS HEIGHTS**

Budget Worksheet - Department  
Periods 01/26-12/26

**FUND 29 - Drug Asset Fund**

	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget
<u>Drug Assest Revenue</u>					
29-00-355100 Drug Forfeits Treasury	76,743.39	222,236.36	.00	22,676.00	.00
29-00-355200 Drug Forfeits State	.00	.00	.00	194,839.02	.00
29-00-355300 Drug Forfeits Justice	96,805.80	115,119.15	.00	87,283.80	.00
29-00-381000 Interest Income Treasury	3,644.34	11,034.33	.00	7,688.29	.00
29-00-381100 Interest Income State	1,796.55	1,295.46	.00	2,371.42	.00
29-00-381200 Interest Income Justice	21,006.64	16,777.41	.00	8,483.14	.00
29-00-389000 Other Treasury Revenue	24,551.00	.00	.00	58,209.89	.00
29-00-389100 Other State Revenue	.00	.00	.00	3,000.00	.00
29-00-389200 Other Justice Revenue	22,409.00	11,647.67	.00	35,625.50	.00
<b>Total Revenues DEPARTMENT 00</b>	<b>246,956.72</b>	<b>378,110.38</b>	<b>.00</b>	<b>420,177.06</b>	<b>.00</b>
<u>Justice</u>					
29-71-421000 Salaries - Federal Task Force Replacement (n)	.00	.00	75,000.00	.00	.00
29-71-423000 Salaries - Overtime (n)	.00	.00	2,400.00	.00	970.00
29-71-585000 Law Enforcement Equipment (d)	147,645.93	333,582.88	194,400.00	280,097.95	78,570.00
29-71-585100 Training and Education (b)	.00	2,940.00	7,200.00	2,770.00	2,910.00
29-71-585200 Law Enforcement Detention Facilities (c)	10,988.93	1,340.00	.00	.00	6,790.00
29-71-585300 Joint Law Enforcement/Public Safety Operations (e)	.00	1,100.00	1,800.00	.00	720.00
29-71-585400 Contract for Services (f)	.00	.00	4,200.00	.00	.00
29-71-585500 Law Enforcement Travel and Per Diem (g)	.00	.00	2,400.00	.00	.00
29-71-585600 Drug, Gang and other Education/Awareness Programs	8,464.89	9,998.73	7,200.00	9,075.00	2,910.00
29-71-585700 Law Enforcement Awards and Memorials (h)	870.00	1,275.00	2,400.00	.00	970.00
29-71-961000 Law Enforcement Operations/Investigations (a)	.00	.00	1,200.00	.00	485.00
<b>Total Expenditures Justice</b>	<b>167,969.75</b>	<b>350,236.61</b>	<b>298,200.00</b>	<b>291,942.95</b>	<b>94,325.00</b>
<u>Treasury</u>					
29-72-423000 Salaries - Overtime (n)	.00	.00	1,900.00	.00	1,780.00
29-72-585000 Law Enforcement Equipment (d)	41,244.82	50,678.03	134,900.00	116,802.00	126,380.00
29-72-585100 Training and Education (b)	.00	.00	19,000.00	.00	17,800.00
29-72-585200 Law Enforcement Detention Facilities (c)	3,328.00	7,275.86	19,000.00	.00	17,800.00
29-72-585300 Joint Law Enforcement/Public Safety Operations (e)	4,000.00	5,100.00	1,900.00	4,000.00	1,780.00
29-72-585400 Contract for Services (f)	.00	.00	1,900.00	.00	1,780.00
29-72-585500 Law Enforcement Travel and Per Diem (g)	.00	.00	2,850.00	.00	2,670.00
29-72-585600 Drug, Gang and other Education/Awareness Programs	2,145.00	.00	5,700.00	.00	5,340.00
29-72-585700 Law Enforcement Awards and Memorials (h)	4,381.03	.00	1,900.00	.00	1,780.00
29-72-961000 Law Enforcement Operations/Investigations (a)	9,000.00	.00	950.00	.00	890.00
<b>Total Expenditures Treasury</b>	<b>64,098.85</b>	<b>63,053.89</b>	<b>190,000.00</b>	<b>120,802.00</b>	<b>178,000.00</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>14,888.12</b>	<b>( 35,180.12)</b>	<b>( 503,400.00)</b>	<b>7,432.11</b>	<b>( 287,525.00)</b>

**CITY OF PALOS HEIGHTS**

Budget Worksheet - Department  
Periods 01/26-12/26

FUND 29 - Drug Asset Fund

	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget
Fund Summary					
Revenue	246,956.72	378,110.38	.00	420,177.06	.00
Expenditures	232,068.60	413,290.50	503,400.00	412,744.95	287,525.00
Net Revenue Over Expenditures	14,888.12	( 35,180.12)	( 503,400.00)	7,432.11	( 287,525.00)

City of Palos Heights  
 Vehicle License Fund  
 Fiscal Years 2025 and 2026

11/24/2025

	<b>2025 Budget</b>	<b>2025 Projected</b>	<b>2026 Proposed</b>
Beginning Fund Balance	\$477,172	\$477,172	\$533,132
Revenues:			
Vehicle Licence Fees	\$150,200	\$143,000	\$140,200
<b>TOTAL REVENUES</b>	<b>\$150,200</b>	<b>\$143,000</b>	<b>\$140,200</b>
Expenditures:			
Engineering Costs	\$100,000	\$70,000	\$100,000
Vehicle License Collection Costs	\$15,000	\$16,000	\$16,000
Capital Outlay - Roads	\$100,000	\$1,040	\$300,000
Street Maintenance	\$0	\$0	\$0
<b>Total Expenditures</b>	<b>\$215,000</b>	<b>\$87,040</b>	<b>\$416,000</b>
<b>Revenues over (under) Expenditures</b>	<b>(\$64,800)</b>	<b>\$55,960</b>	<b>(\$275,800)</b>
<b>Estimated Ending Fund Balance</b>	<b>\$412,372</b>	<b>\$533,132</b>	<b>\$257,332</b>

**CITY OF PALOS HEIGHTS**

Budget Worksheet - Department  
Periods 01/26-12/26

FUND 32 - Vehicle License Fund

		2023	2024	2025	2025	2026
		Actual	Actual	Budget	Actual	Budget
<u>Revenue</u>						
32-00-320000	Vehicle License Fees	146,985.00	159,317.50	150,000.00	142,977.50	140,000.00
32-00-320100	Vehicle License Replacement Fee	260.00	330.00	200.00	225.00	200.00
32-00-389000	Other Contributions	.00	34,735.00	.00	.00	.00
	<b>Total Revenues</b>	<b>147,245.00</b>	<b>194,382.50</b>	<b>150,200.00</b>	<b>143,202.50</b>	<b>140,200.00</b>
<u>Expenditures</u>						
32-00-532000	Engineering Fees	59,801.32	70,336.11	100,000.00	48,729.75	100,000.00
32-00-598000	Collection Costs	14,722.74	15,278.15	15,000.00	15,640.43	16,000.00
32-00-860000	Capital Outlay - Roads	104,558.07	47,531.39	100,000.00	104,741.32	300,000.00
	<b>Total Expenditures</b>	<b>179,082.13</b>	<b>133,145.65</b>	<b>215,000.00</b>	<b>169,111.50</b>	<b>416,000.00</b>
	<b>Total Fund Revenue Over Expenditures</b>	<b>( 31,837.13)</b>	<b>61,236.85</b>	<b>( 64,800.00)</b>	<b>( 25,909.00)</b>	<b>( 275,800.00)</b>
<u>Fund Summary</u>						
	Revenue	147,245.00	194,382.50	150,200.00	143,202.50	140,200.00
	Expenditures	179,082.13	133,145.65	215,000.00	169,111.50	416,000.00
	<b>Net Revenue Over Expenditures</b>	<b>( 31,837.13)</b>	<b>61,236.85</b>	<b>( 64,800.00)</b>	<b>( 25,909.00)</b>	<b>( 275,800.00)</b>

City of Palos Heights  
 Capital Projects  
 Fiscal Years 2025 and 2026  
 11/24/2025

	<b>2025 Budget</b>	<b>2025 Estimated</b>	<b>2026 Budgeted</b>
Beginning Fund Balance	\$6,872,397	\$6,872,397	\$7,352,975
Revenues:	\$658,805	\$315,037	\$62,797
Expenditures:			
Engineering & Professional Services	\$450,000	\$150,000	\$465,000
Capital Outlay - Ridgeland Ave Sidewalks	\$0	\$0	\$0
Capital Outlay Roads	\$300,000	\$2,523	\$0
Municipal Parking Lot	\$0	\$0	\$400,000
City Hall Improvements/Design	\$60,000	\$30,000	\$100,000
Recreation Improvements/Land Acquisition	\$260,000	\$43,852	\$220,000
Pool Improvements	\$1,100,000	\$730,000	\$515,000
Sidewalks / Crosswalks	\$70,000	\$12,880	\$25,000
Bike Path	\$15,000	\$20,151	\$15,000
Lake Katherine Capital Improvments	\$210,000	\$150,000	\$180,000
Equipment	\$551,500	\$509,716	\$180,000
Parking Lot	\$0	\$0	\$0
Technology	\$95,000	\$8,935	\$95,000
Purchase of Property	\$540,000	\$536,627	\$0
Landscaping & Signage	\$40,000	\$36,000	\$40,000
Total Expenditures	\$3,691,500	\$2,230,684	\$2,235,000
Revenues over (under) Expenditures	(\$3,032,695)	(\$1,915,647)	(\$2,172,203)
Transfer from the General Fund according to the Fund Balance Policy*		\$2,396,225	
Estimated Ending Fund Balance	\$3,839,702	\$7,352,975	\$5,180,772

**CITY OF PALOS HEIGHTS**

Budget Worksheet - Department  
Periods 01/26-12/26

FUND 34 - Capital Project Fund

	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget
<u>Revenue</u>					
34-00-347100 Federal Grant	.00	643,197.38	.00	.00	.00
34-00-348000 OSLAD Grant	.00	.00	300,000.00	.00	.00
34-00-348100 IDOT Reimbursement Engineering	79,234.40	63,672.65	.00	.00	.00
34-00-381000 Interest Income	5,580.23	15,074.73	.00	.00	.00
34-00-383000 Impact Fee City Infrastructure	1,500.00	3,000.00	.00	.00	.00
34-00-389000 Other Contributions	130,924.53	409,489.50	200,000.00	33,621.69	.00
34-00-399000 End of Year Fund Balance Transfer	2,925,024.00	1,730,938.00	.00	.00	.00
34-00-399010 Transfer from General Fund	.00	.00	158,805.00	.00	62,797.00
<b>Total Revenues</b>	<b>3,142,263.16</b>	<b>2,865,372.26</b>	<b>658,805.00</b>	<b>33,621.69</b>	<b>62,797.00</b>
<u>Expenditures</u>					
34-00-532000 Engineering & Professional Service Fees	219,441.84	132,717.53	450,000.00	95,848.86	465,000.00
34-00-860000 Capital Outlay Roads	343,107.85	105,919.08	300,000.00	2,523.20	.00
34-00-866000 Building Improvements / Land Acquisition	.00	.00	540,000.00	536,627.00	.00
34-00-867000 City Hall Improvements / Professional Fees	12,867.33	66,062.33	60,000.00	.00	100,000.00
34-00-868000 Recreation Improvements/Land Acquisition	338,873.72	293,728.46	260,000.00	43,852.00	220,000.00
34-00-868100 Pool Improvements	76,749.36	1,575,738.01	1,100,000.00	794,734.61	515,000.00
34-00-869000 Sidewalks	17,796.80	11,284.47	70,000.00	12,879.80	25,000.00
34-00-869300 Bike Path	4,950.00	.00	15,000.00	20,151.00	15,000.00
34-00-870000 Municipal Parking Lot	.00	.00	.00	.00	400,000.00
34-00-871000 Lake Katherine Capital Improvements	72,993.58	69,544.29	210,000.00	100,349.47	180,000.00
34-00-874000 Parking Lot	110,000.00	820,847.45	.00	.00	.00
34-00-874100 Landscaping & Signage	13,000.21	19,908.13	40,000.00	40,587.87	40,000.00
34-00-875000 Capital Equipment/Vehicles	35,977.26	149,435.00	551,500.00	545,995.74	180,000.00
34-00-876000 Ridgeland Ave Improvements	14,481.40	.00	.00	.00	.00
34-00-877000 Capital Projects - Technology	.00	.00	95,000.00	8,935.00	95,000.00
<b>Total Expenditures</b>	<b>1,260,239.35</b>	<b>3,245,184.75</b>	<b>3,691,500.00</b>	<b>2,202,484.55</b>	<b>2,235,000.00</b>
<b>Total Fund Revenue Over Expenditures</b>	<b>1,882,023.81</b>	<b>( 379,812.49)</b>	<b>( 3,032,695.00)</b>	<b>( 2,168,862.86)</b>	<b>( 2,172,203.00)</b>
<u>Fund Summary</u>					
Revenue	3,142,263.16	2,865,372.26	658,805.00	33,621.69	62,797.00
Expenditures	1,260,239.35	3,245,184.75	3,691,500.00	2,202,484.55	2,235,000.00
<b>Net Revenue Over Expenditures</b>	<b>1,882,023.81</b>	<b>( 379,812.49)</b>	<b>( 3,032,695.00)</b>	<b>( 2,168,862.86)</b>	<b>( 2,172,203.00)</b>

City of Palos Heights  
Recreation GO Bond Fund  
Fiscal Years 2025 and 2026

11/24/2025

	<b>2025 Budget</b>	<b>2025 Projected</b>	<b>2026 Proposed</b>
Beginning Fund Balance	\$86,981	\$86,981	\$131,918
Revenues:	\$485,500	\$508,050	\$475,000
Expenditures:			
Bond Principal	\$330,000	\$320,000	\$340,000
Interest and Fees	\$134,038	\$143,113	\$123,738
Total Expenditures	\$464,038	\$463,113	\$463,738
Revenues over (under) Expenditures	\$21,462	\$44,937	\$11,262
Estimated Ending Fund Balance	\$108,443	\$131,918	\$143,180

**CITY OF PALOS HEIGHTS**

Budget Worksheet - Department  
Periods 01/26-12/26

FUND 45 - Recreation GO Bond Fund

		2023	2024	2025	2025	2026
		Actual	Actual	Budget	Actual	Budget
<u>Revenue</u>						
45-00-311000	Property Tax Revenue - Current	477,533.52	476,174.22	485,000.00	257,695.24	475,000.00
45-00-311200	Property Tax Revenue - Prior	4,959.25	11,050.99	500.00	1,357.94	.00
	<b>Total Revenues</b>	<b>482,492.77</b>	<b>487,225.21</b>	<b>485,500.00</b>	<b>259,053.18</b>	<b>475,000.00</b>
<u>Expenditures</u>						
45-00-730000	Bond Principal	310,000.00	320,000.00	330,000.00	330,000.00	340,000.00
45-00-731000	Interest and Fees	152,412.50	143,112.50	134,038.00	133,512.50	123,738.00
	<b>Total Expenditures</b>	<b>462,412.50</b>	<b>463,112.50</b>	<b>464,038.00</b>	<b>463,512.50</b>	<b>463,738.00</b>
	<b>Total Fund Revenue Over Expenditures</b>	<b>20,080.27</b>	<b>24,112.71</b>	<b>21,462.00</b>	<b>( 204,459.32)</b>	<b>11,262.00</b>
<u>Fund Summary</u>						
	Revenue	482,492.77	487,225.21	485,500.00	259,053.18	475,000.00
	Expenditures	462,412.50	463,112.50	464,038.00	463,512.50	463,738.00
	<b>Net Revenue Over Expenditures</b>	<b>20,080.27</b>	<b>24,112.71</b>	<b>21,462.00</b>	<b>( 204,459.32)</b>	<b>11,262.00</b>

City of Palos Heights  
 Water & Sewer Capital Projects  
 Fiscal Years 2025 and 2026

12/1/2025

	<b>2025 Budget</b>	<b>2025 Projected</b>	<b>2026 Proposed</b>
Beginning Fund Balance	\$5,959,886	\$5,959,886	\$4,985,466
Revenues:	\$2,567,583	\$3,851,472	\$1,725,150
Expenditures:			
Water Capital Improvements	\$4,664,000	\$4,000,892	\$2,776,000
Sewer Capital Improvements	\$1,900,000	\$325,000	\$1,700,000
Water / Sewer Equipment	\$85,000	\$75,000	\$0
Engineering Fees	\$778,000	\$425,000	\$675,000
Storage Facility	\$0	\$0	\$0
Total Expenditures	\$7,427,000	\$4,825,892	\$5,151,000
Revenues over (under) Expenditures	(\$4,859,417)	(\$974,420)	(\$3,425,850)
Estimated Ending Fund Balance	\$1,100,469	\$4,985,466	\$1,559,616

**CITY OF PALOS HEIGHTS**

Budget Worksheet - Department  
Periods 01/26-12/26

**FUND 50 - Water Sewer Capital Improvemen**

	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget	
<u>Revenue</u>						
50-00-347000	IEPA LOW INTEREST LOAN	.00	.00	1,100,000.00	406,108.79	.00
50-00-348000	DCEO GRANT REVENUE	.00	.00	.00	.00	200,000.00
50-00-385000	Tower Rental - Verizon Misty Meadows	27,620.01	28,448.55	29,300.00	29,302.05	.00
50-00-389000	Miscellaneous Revenue	46,711.17	.00	.00	.00	.00
50-00-399000	End of Year Balance Transfer	1,587,094.00	2,765,008.00	.00	.00	.00
50-00-399510	Transfer from Water & Sewer Fund	.00	.00	1,438,283.00	.00	1,525,150.00
	<b>Total Revenues</b>	<b>1,661,425.18</b>	<b>2,793,456.55</b>	<b>2,567,583.00</b>	<b>435,410.84</b>	<b>1,725,150.00</b>
<u>Expenditures</u>						
50-00-532000	Engineering Fees / Professional Services	215,682.66	410,245.94	778,000.00	423,927.89	675,000.00
50-00-810000	Water & Sewer Equipment	86,805.80	76,226.98	85,000.00	51,781.00	.00
50-00-862000	Water Capital Improvements	1,408,118.93	1,551,141.14	4,664,000.00	2,668,070.94	2,776,000.00
50-00-864000	Sewer Capital Improvements	710,545.02	1,177,425.53	1,900,000.00	262,909.30	1,700,000.00
	<b>Total Expenditures</b>	<b>2,421,152.41</b>	<b>3,215,039.59</b>	<b>7,427,000.00</b>	<b>3,406,689.13</b>	<b>5,151,000.00</b>
	<b>Total Fund Revenue Over Expenditures</b>	<b>( 759,727.23)</b>	<b>( 421,583.04)</b>	<b>( 4,859,417.00)</b>	<b>( 2,971,278.29)</b>	<b>( 3,425,850.00)</b>
<u>Fund Summary</u>						
	Revenue	1,661,425.18	2,793,456.55	2,567,583.00	435,410.84	1,725,150.00
	Expenditures	2,421,152.41	3,215,039.59	7,427,000.00	3,406,689.13	5,151,000.00
	<b>Net Revenue Over Expenditures</b>	<b>( 759,727.23)</b>	<b>( 421,583.04)</b>	<b>( 4,859,417.00)</b>	<b>( 2,971,278.29)</b>	<b>( 3,425,850.00)</b>

**City of Palos Heights**  
**Water and Sewer Fund Proforma**  
**Fiscal Years 2025 and 2026**  
 11/24/2025

	<b>2025 Budget</b>	<b>2025 Projected</b>	<b>2026 Proposed</b>
Beginning Fund Balance*	\$1,921,817	\$1,921,817	\$2,212,618
Revenues:	\$8,320,500	\$8,654,955	\$8,598,500
Expenditures:	\$8,320,500	\$8,364,154	\$8,598,500
Revenues over (under) Expenditures	\$0	\$290,801	\$0
Estimated Ending Fund Balance	\$1,921,817	\$2,212,618	\$2,212,618
Fund Balance as a % of Expenses		26.45%	30.94%

**CITY OF PALOS HEIGHTS**

**Budget Worksheet - Department  
Periods 01/26-12/26**

**FUND 51 - Water Sewer Fund**

		2023	2024	2025	2025	2026
		Actual	Actual	Budget	Actual	Budget
<u>Revenue</u>						
51-00-304000	Penalty	87,988.36	81,907.56	80,000.00	61,539.12	90,000.00
51-00-361000	Metered Water	6,092,944.89	6,142,564.55	6,000,000.00	5,068,133.35	6,200,000.00
51-00-361100	South Palos Sanitary District Water	471,045.26	455,053.20	480,000.00	455,068.85	490,000.00
51-00-362000	Sewer User Fee	1,518,393.34	1,620,242.85	1,540,000.00	1,377,873.92	1,598,000.00
51-00-363000	Sewer Tap-in Fee	1,800.00	10,800.00	3,000.00	1,800.00	3,000.00
51-00-364000	Water Tap-in Fee	2,200.00	13,200.00	5,000.00	2,200.00	5,000.00
51-00-365000	Water Meters	1,500.00	7,570.00	7,000.00	6,330.00	7,000.00
51-00-367000	Water Connections	3,505.00	5,512.00	500.00	3,085.00	500.00
51-00-381000	Interest Income	446,984.22	479,272.60	200,000.00	308,565.82	200,000.00
51-00-389000	Miscellaneous Revenues	5,648.00	24,915.29	5,000.00	63,449.50	5,000.00
51-00-392000	Sale of Property	.00	9,950.00	.00	16,850.00	.00
<b>Total Revenues</b>		<b>8,632,009.07</b>	<b>8,850,988.05</b>	<b>8,320,500.00</b>	<b>7,364,895.56</b>	<b>8,598,500.00</b>

**CITY OF PALOS HEIGHTS**

Budget Worksheet - Department  
Periods 01/26-12/26

**FUND 51 - Water Sewer Fund**

		2023	2024	2025	2025	2026
		Actual	Actual	Budget	Actual	Budget
<u>Expenditures</u>						
51-00-421000	Full Time Wages	634,105.31	674,274.32	710,000.00	681,394.18	710,000.00
51-00-421100	Directors Salary	65,769.68	68,890.41	70,340.00	49,251.21	72,500.00
51-00-421200	PW Management Analyst Wages	44,530.34	46,935.80	54,000.00	47,311.87	38,000.00
51-00-422000	Part Time Wages	7,520.63	18,862.50	20,000.00	10,048.00	20,000.00
51-00-423000	Overtime	62,389.11	72,857.26	80,000.00	97,622.58	80,000.00
51-00-424000	Utility Billing Clerk	.00	.00	.00	.00	25,000.00
51-00-451000	Medical Insurance	317,000.00	323,077.00	330,286.00	330,286.00	371,571.00
51-00-461000	Social Security Contribution	48,766.39	51,307.32	58,000.00	53,725.29	58,650.00
51-00-462000	IMRF Contribution	71,442.18	76,150.89	80,000.00	84,527.68	93,000.00
51-00-463000	Medicare Contribution	11,404.80	12,009.76	14,000.00	12,564.72	14,000.00
51-00-529000	Equipment Maintenance	8,482.43	3,609.41	10,000.00	1,465.00	10,000.00
51-00-530000	Equipment Maint Reimb to General Fund	16,000.00	16,000.00	16,000.00	19,037.10	17,000.00
51-00-532000	Engineering/Professional Fees	35,446.04	67,278.22	65,000.00	45,418.75	65,000.00
51-00-535000	Vehicle Maint Reimb to General Fund	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00
51-00-537000	Computer Hardware, Software, & Maintenance	39,520.69	27,554.10	40,000.00	33,780.15	40,000.00
51-00-539000	Legal Services	637.67	442.27	2,000.00	2,542.52	2,000.00
51-00-540000	Building Maint Reimb to General Fund	160,000.00	160,000.00	160,000.00	160,000.00	160,000.00
51-00-551000	Postage	15,813.69	19,812.43	25,000.00	21,071.53	25,000.00
51-00-552000	Telephone	21,402.92	21,809.27	28,000.00	24,256.69	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	1,458.00	1,514.00	1,700.00	2,147.00	1,700.00
51-00-562000	Travel Expenses	.00	48.00	1,000.00	769.68	1,000.00
51-00-563000	Training	2,017.35	1,062.00	5,000.00	4,931.72	5,000.00
51-00-571000	Utilities	100,177.51	120,644.09	120,000.00	109,373.06	125,000.00
51-00-575000	Purchase of Water	3,228,760.00	3,270,308.92	3,300,000.00	3,579,325.31	3,400,000.00
51-00-578000	Credit Card Fees	24,363.58	25,091.41	26,000.00	21,247.48	26,000.00
51-00-580000	Uniform Allowance	4,589.11	6,205.30	6,000.00	4,199.85	6,000.00
51-00-591000	IRMA Reimbursement to General Fund	102,075.00	102,237.11	102,000.00	102,349.44	120,000.00
51-00-594000	Equipment Rental	11,622.20	12,849.74	13,000.00	11,430.50	14,000.00
51-00-611000	Hydraulic Network	37,304.66	33,802.00	38,000.00	47,083.66	38,000.00
51-00-611100	Water System Maintenance	146,412.96	117,222.21	150,000.00	113,707.44	150,000.00
51-00-611200	Sewer System Maintenance	119,331.69	46,145.72	75,000.00	58,676.61	75,000.00
51-00-611300	Water System Maintenance Restoration	65,256.27	68,229.46	70,000.00	78,773.66	70,000.00
51-00-611400	Water Control System Maintenance	20,947.90	33,372.80	30,000.00	19,205.77	30,000.00
51-00-611500	Sewer Control System Maintenance	24,352.68	27,430.13	30,000.00	15,834.46	30,000.00
51-00-615000	Maintenance Supplies	8,379.83	4,602.41	9,000.00	7,766.87	9,000.00
51-00-651000	Office / Department Supplies	11,300.56	11,420.84	25,000.00	13,001.44	25,000.00
51-00-655000	Gas & Oil Reimbursement to General Fund	80,000.00	80,000.00	80,000.00	80,000.00	80,000.00
51-00-810000	Purchase of Equipment	29,919.80	27,565.56	30,000.00	16,781.60	30,000.00
51-00-813000	Purchase of Meters	1,872.88	8,949.87	10,000.00	.00	10,000.00
51-00-910000	Emergency & Contingencies	.00	68,927.31	300,000.00	30,589.71	300,000.00
51-00-912000	Bad Debt Expense	3,981.20	3,743.10	.00	(.01)	.00
51-00-999000	Administrative Expense	490,825.00	497,764.00	508,701.00	508,701.00	526,689.00
51-00-999200	Secretarial Comp Reimb to General Fund	149,235.00	151,050.00	154,190.00	154,190.00	136,240.00
51-00-999500	Transfer to Water & Sewer Capital Fund	1,587,094.00	2,765,008.00	1,438,283.00	.00	1,525,150.00
<b>Total Expenditures</b>		<b>7,836,509.06</b>	<b>9,171,064.94</b>	<b>8,320,500.00</b>	<b>6,679,389.52</b>	<b>8,598,500.00</b>
<b>Total Fund Revenue Over Expenditures</b>		<b>795,500.01</b>	<b>( 320,076.89)</b>	<b>.00</b>	<b>685,506.04</b>	<b>.00</b>
<b>Fund Summary</b>						
Revenue		8,632,009.07	8,850,988.05	8,320,500.00	7,364,895.56	8,598,500.00
Expenditures		7,836,509.06	9,171,064.94	8,320,500.00	6,679,389.52	8,598,500.00

**CITY OF PALOS HEIGHTS**

Budget Worksheet - Department  
Periods 01/26-12/26

**FUND 51 - Water Sewer Fund**

	2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget
Net Revenue Over Expenditures	795,500.01	( 320,076.89)	.00	685,506.04	.00

City of Palos Heights  
 Metra Station Operations Fund Proforma  
 Fiscal Years 2025 and 2026

11/25/2025

	<b>2025 Budget</b>	<b>2025 Projected</b>	<b>2026 Proposed</b>
Beginning Fund Balance	\$97,076	\$97,076	\$104,576
Revenues:	\$15,000	\$14,000	\$15,000
Expenditures:			
Administration	\$0	\$0	\$0
Public Safety	\$0	\$0	\$0
Buildings and Grounds	\$30,000	\$6,500	\$60,000
Total Expenditures	\$30,000	\$6,500	\$60,000
Revenues over (under) Expenditures	(\$15,000)	\$7,500	(\$45,000)
Estimated Ending Fund Balance	\$82,076	\$104,576	\$59,576

**CITY OF PALOS HEIGHTS**

Budget Worksheet - Department  
Periods 01/26-12/26

FUND 52 - Metra Fund

		2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget
<u>Metra Revenue</u>						
52-00-377000	Commuter Parking Fees	13,560.98	15,162.52	15,000.00	16,532.10	15,000.00
	Total Revenues DEPARTMENT 00	13,560.98	15,162.52	15,000.00	16,532.10	15,000.00
<u>Municipal Grounds and Property</u>						
52-44-667000	Supplies, Equipment & Maintenance	7,785.20	29,855.19	30,000.00	3,646.55	30,000.00
52-44-860000	Capital Improvements Metra	.00	.00	.00	.00	30,000.00
	Total Expenditures Municipal Grounds and Property	7,785.20	29,855.19	30,000.00	3,646.55	60,000.00
	Total Fund Revenue Over Expenditures	5,775.78	( 14,692.67)	( 15,000.00)	12,885.55	( 45,000.00)
<u>Fund Summary</u>						
	Revenue	13,560.98	15,162.52	15,000.00	16,532.10	15,000.00
	Expenditures	7,785.20	29,855.19	30,000.00	3,646.55	60,000.00
	Net Revenue Over Expenditures	5,775.78	( 14,692.67)	( 15,000.00)	12,885.55	( 45,000.00)

**Palos Heights Public Library  
FY2026 BUDGET FINAL**

4000 · EXPENSES

2026

4300 · PERSONNEL SERVICES

4310 · OPERATIONAL SALARIES

4311 · Salaried Employees	\$ 824,632.84
4312 · Hourly Employees	\$ 217,503.44
4313 · Additional Compensation	\$ 5,300.00

<b>Total 4310 · OPERATIONAL SALARIES</b>	<b>\$1,047,436.28</b>
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4330 · EMPLOYEE BENEFITS

4331 · IMRF III. Muni. Ret. Fund (Levied separately)	\$ 86,917.74
4332 · FICA Social Security (Levied separately)	\$ 79,723.43
4333 · Insurance	\$ 200,649.60
4334 · Staff Apparel	\$ 1,200.00

<b>Total 4330 · EMPLOYEE BENEFITS</b>	<b>\$368,490.77</b>
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4350 · STAFF & BOARD PROFESSIONAL EDUCATION

4351 · Membership Fees	\$ 2,600.00
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

<b>Total 4350 · STAFF &amp; BOARD PROFESSIONAL EDUCATION</b>	<b>\$12,000.00</b>
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<b>Total 4300 · PERSONNEL SERVICES</b>	<b>\$1,427,927.05</b>
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4400 · CONTRACTUAL SERVICES

4401 · PROFESSIONAL SERVICES

4361 · Audit Fees (levied separately)	\$ 7,700.00
4362 · Legal Fees	\$ 2,000.00
4363 · Consultant Fees	\$ 500.00
4364 · Appraisal Fees	\$ 650.00
4365 · Accounting	\$ 4,950.00

<b>Total 4401 · PROFESSIONAL SERVICES</b>	<b>\$15,800.00</b>
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4402 · OUTSIDE SERVICES

4412 · Payroll Services	\$ 4,400.00
4414 · Alarm	\$ 3,300.00
4416 · Maintenance	\$ 40,000.00
4417 · SWAN/OCLC	\$ 29,000.00
4418 · Technology	\$ 42,000.00

<b>Total 4402 · OUTSIDE SERVICES</b>	<b>\$118,700.00</b>
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4403 · PRINTING

4421 · Newspaper/Advertising Notices	\$ -
4424 · Newsletter Printing	\$ 20,138.27

<b>Total 4403 · PRINTING</b>	<b>\$20,138.27</b>
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4404 · PROGRAMMING

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

<b>Total 4404 · PROGRAMMING</b>	<b>\$35,000.00</b>
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4405 · PUBLIC RELATIONS

4461 · Public Relations	\$ 3,000.00
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<b>Total 4405 · PUBLIC RELATIONS</b>	<b>\$3,000.00</b>
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<b>Total 4400 · CONTRACTUAL SERVICES</b>	<b>\$192,638.27</b>
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4406 · BUILDING MAINTENANCE

4407 · REPAIRS & MAINTENANCE

4431 · Pest Control	\$ 825.48
4432 · Heating/Cooling Service	\$ 13,000.00
4434 · Other Repairs/Maintenance	\$ 13,000.00
4436 · Lawn Maintenance	\$ 10,053.30
4437 · Snow Removal	\$ 7,280.04

<b>Total 4407 · REPAIRS &amp; MAINTENANCE</b>	<b>\$44,158.82</b>
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**Palos Heights Public Library  
FY2026 BUDGET FINAL**

<b>4408 · EQUIPMENT MAINTENANCE</b>		
4531 · Copier		\$ 8,100.00
4533 · Other Equipment		\$ 220.00
<b>Total 4408 · EQUIPMENT MAINTENANCE</b>		<b>\$8,320.00</b>
<b>Total 4406 · BUILDING MAINTENANCE</b>		<b>\$52,478.82</b>
<b>4440 · INSURANCE</b>		
4441 · Bldg & Contents		\$ 25,762.12
4443 · Worker's Comp (levied separately)		\$ 2,367.20
<b>Total 4440 · INSURANCE</b>		<b>\$28,129.32</b>
<b>4470 · UTILITIES</b>		
4471 · Power		\$ 55,000.00
4472 · Water		\$ 2,640.00
4473 · Gas		\$ 1,300.00
4474 · Telephone/FAX		\$ 2,400.00
4475 · INTERNET		\$ 5,708.16
<b>Total 4470 · UTILITIES</b>		<b>\$67,048.16</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		\$ 3,000.00
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>\$13,950.00</b>
<b>4502 · MAINTENANCE/CLEANING SUPPLIES</b>		
4541 · Maintenance/Cleaning Supplies		\$ 5,600.00
<b>Total 4502 · MAINTENANCE/CLEANING SUPPLIES</b>		<b>\$5,600.00</b>
<b>4503 · MAILING EXPENSES &amp; FEES</b>		
4551 · Postage & Handling		\$ 650.00
4553 · Bulk Fees & Permits		\$ 5,400.00
<b>Total 4503 · MAILING EXPENSES &amp; FEES</b>		<b>\$6,050.00</b>
<b>Total 4500 · SUPPLIES</b>		<b>\$25,600.00</b>
<b>4600 · CAPITAL EXPENSES</b>		
<b>4603 · Special Reserves/Contingency</b>		
4631 · Special Reserves Replenishment		\$ 141,721.91
<b>4603 · Special Reserves/Contingency</b>		<b>\$141,721.91</b>
<b>Total 4600 · CAPITAL EXPENSES</b>		<b>\$141,721.91</b>
<b>4700 · MEDIA/LIBRARY MATERIALS</b>		
4710a · Databases (adult)		\$ 25,000.00
4710b · Databases (youth)		\$ 4,700.00
4711 · Periodicals		\$ 11,000.00
4712 · Continuations		\$ -
4714 · Large Print Books		\$ 5,750.00
4715 · Books - Adult		\$ 31,000.00
4715b · Foreign Language - Adult		\$ 2,500.00
4716 · Books - Youth		\$ 33,500.00
4717 · Videos - Adult		\$ 4,300.00
4718 · Videos - Youth		\$ 1,100.00
4719 · Audiobooks/Playaways - Adult		\$ 2,300.00
4720 · Audiobooks/Playaways - Youth		\$ 4,050.00
4721 · Software		\$ 10,500.00
4722 · Realia		\$ 1,000.00
4723B · Video Games - Youth		\$ 1,600.00
4724 · Library of Things		\$ 1,000.00
4725A · E-Books - Adult		\$ 13,000.00

**Palos Heights Public Library  
FY2026 BUDGET FINAL**

4725B · E-Audiobooks - Adult	\$ 14,000.00
4726 · E-Content - Youth	\$ 3,500.00
4727 · PressReader	\$ -
<b>Total 4700 · MEDIA/LIBRARY MATERIALS</b>	<b>\$169,800.00</b>
<b>4900A · MISC. REIMB. (NOT LEVIED FOR)</b>	
4900 · Reimbursement - Miscellaneous	\$ 17,000.00
4902 · Grants	\$ 17,800.30
4904 · Reimbursement Friends Book Sale	\$ 13,000.00
4906a · Reimbursements - Restricted Gifts/Donation	\$ 1,500.00
4906b · Reimbursements - Fundraising Expenses	\$ -
<b>Total 4900A · MISC. REIMB. (NOT LEVIED FOR)</b>	<b>\$49,300.30</b>
<b>Total 4000 · EXPENSES</b>	<b>\$2,154,643.83</b>
<b>7000 · SPECIAL RESERVES PROJECTS</b>	
7001 · Special Reserves Projects	\$ 288,732.00
<b>Total 7000 · SPECIAL RESERVES PROJECTS</b>	<b>\$288,732.00</b>
<b>3000 · RECEIPTS</b>	
<b>3100 · REAL ESTATE TAXES</b>	
3101 · Tax Levies- Prior Years	\$ 2,000.00
* <u>3103 · Tax Levies-Current FY*</u>	\$ 2,019,593.53
Corporate Fund Levy	\$ 1,840,308.95
IMRF Fund Levy	\$ 86,917.74
Social Security Levy	\$ 79,723.43
Audit Fund Levy	\$ 7,700.00
Liability Fund Levy	\$ 2,576.21
Worker's Comp Levy	\$ 2,367.20
3105 · Tax Levies-Last Yr	\$ 12,500.00
3261 · Corporate Replacement Tax	\$ 12,500.00
<b>Total 3100 · REAL ESTATE TAXES</b>	<b>\$2,046,593.53</b>
<b>3200 · MISCELLANEOUS RECEIPTS</b>	
<b>3201 · FRONT DESK</b>	
3210 · LOST/DAMAGED/OVERDUE FEES	\$ 2,000.00
3220 · BORROWERS CARDS	\$ 1,200.00
3250 · MISCELLANEOUS FRONT DESK	\$ 4,000.00
<b>Total 3201 · Front Desk</b>	<b>\$7,200.00</b>
<b>3202 · MISCELLANEOUS - REIMBURSEMENTS</b>	
3231 · Friends Book Sales	\$ 13,000.00
3251 · Miscellaneous	\$ 17,000.00
3260a · Restricted Gifts/Donations	\$ 1,500.00
3260b · Unrestricted Gifts/Annual Fundraising	\$ 1,000.00
3260c · Planned Giving	\$ 15,000.00
<b>Total 3202 · MISCELLANEOUS - REIMBURSEMENTS</b>	<b>\$47,500.00</b>
<b>3240 · COPIER</b>	
Copier	\$ 5,500.00
<b>Total 3240 · COPIER</b>	<b>\$5,500.00</b>
<b>3270 · Grants</b>	
Per Capita Grant	\$ 17,800.30
<b>Total 3270 · Grants</b>	<b>\$17,800.30</b>
<b>Total 3200 · MISCELLANEOUS RECEIPTS</b>	<b>\$78,000.30</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	\$ 10.00
<b>Total 3300 · INTEREST EARNED</b>	<b>\$30,050.00</b>
<b>Total 3000 · RECEIPTS</b>	<b>\$2,154,643.83</b>



## CERTIFICATION

STATE OF ILLINOIS     )  
  )  
COUNTY OF COOK     )

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

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

### **Ordinance No. O-28-25**

#### **AN ORDINANCE PROVIDING FOR THE TAX LEVY FOR THE CITY OF PALOS HEIGHTS FOR THE PERIOD BEGINNING JANUARY 1, 2025 AND ENDING DECEMBER 31, 2025**

**I FURTHER CERTIFY** that said Ordinance was passed by the City Council of the City of Palos Heights at its meeting held on December 16, 2025.



Signed and Sealed this 17th Day of December, 2025.

  
\_\_\_\_\_  
Jan Tomaszewski  
Deputy City Clerk

**Ordinance No. O-28-25**  
**AN ORDINANCE PROVIDING FOR THE**  
**TAX LEVY FOR THE CITY OF PALOS HEIGHTS**  
**FOR THE PERIOD BEGINNING JANUARY 1, 2025**  
**AND ENDING DECEMBER 31, 2025**

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, 2025 and ending December 31, 2025, 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 3rd day of December, 2024, and duly published according to law on the 21st day of November, 2024 and amended on the 21st day of October, 2025.

**Section 1:**

That the sum of **\$2,580,299** 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 **\$300,000** 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 **\$500,000** 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 **\$1,700,000** 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 **\$2,592,688** 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 **\$210,000** 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 **\$463,138** 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 **\$9,271,125**

That the sum of **\$1,840,309** 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 **\$86,918** 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 **\$79,723** 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 **\$7,700** 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 **\$2,576** is hereby levied as a Special Library Tax upon all the property subject to taxation within said City as the same is assessed and equalized for the State and County purposes, for the purpose of paying the costs of insurance against its liability for the payment of tort judgments, which tax hereby levied is in addition to taxes levied for general corporate purposes.

That the sum of **\$2,367** 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 **\$2,019,593**

Grand Total for City and Library is **\$11,290,718.**

**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 16<sup>th</sup> DAY OF DECEMBER, 2025.**

VOTE: 7

AYES: BASSO, KEY, SCULLY, MCGROGAN, CLIFFORD, BRENNAN, BEGLEY

NAYES: 0

ABSENT: LEWANDOWSKI

Approved by me this 16<sup>th</sup> day of  
December, 2025.

\_\_\_\_\_  
Mayor

ATTEST:

Shannon Harvey  
City Clerk

By: Jan M. Tomaszewski - Deputy Clerk



		Total Appropriation	Receipts From Sources Other Than Tax Levy	To Be Raised By Tax Levy
<b>Section 2:</b>				
<b>General Government</b>				
01-11-421000	Salaries	\$261,000	\$45,620	\$215,380
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	\$175,200	\$0	\$175,200
01-11-421600	Finance Director Salary	\$103,480	\$0	\$103,480
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	\$79,010	\$0	\$79,010
01-11-422000	Salaries - Part Time	\$93,000	\$0	\$93,000
01-11-451000	Medical Insurance	\$1,600,000	\$25,000	\$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	\$50,000	\$50,000	\$0
01-11-537000	Computer Programming	\$85,000	\$85,000	\$0
01-11-538000	Consulting/Professional Fees	\$75,000	\$11,375	\$63,625
01-11-549300	Health Inspections	\$17,000	\$17,000	\$0
01-11-551000	Postage	\$3,000	\$3,000	\$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	\$15,000	\$15,000	\$0
01-11-578000	Credit Card Fees	\$10,000	\$10,000	\$0
01-11-591000	Intergovernmental Risk Management Agency - Insurar	\$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	\$10,000	\$10,000	\$0
01-11-714000	Façade Program	\$25,000	\$25,000	\$0
01-11-715000	Veteran's Commission	\$1,000	\$1,000	\$0
01-11-825000	Art Commission Expenses	\$17,300	\$17,300	\$0
01-11-910000	Reserve for Emergency	\$56,751	\$56,751	\$0
01-11-925000	Miscellaneous Expense	\$0	\$0	\$0
01-11-991400	Interfund Transfer - Incremental Sales Tax	\$80,000	\$80,000	\$0
01-11-991600	Interfund Transfer - IMRF / Social Security	\$0	\$0	\$0
01-11-993400	Interfund Transfer Capital Projects	\$158,805	\$158,805	\$0
01-11-995600	Interfund Transfer Lake Katherine	\$0	\$0	\$0
<b>Total General Government</b>		<b>\$3,461,001</b>	<b>\$1,156,306</b>	<b>\$2,304,695</b>
<b>Building Department</b>				
01-15-421100	Building Commissioner Salary	\$119,975	\$0	\$119,975
01-15-421200	Full Time Inspector	\$74,381	\$0	\$74,381
01-15-421300	Secretarial Wages	\$94,266	\$13,018	\$81,248
01-15-421400	Part Time Inspectors	\$26,000	\$26,000	\$0
01-15-421700	Salaries - Part Time	\$14,000	\$14,000	\$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	\$350	\$350	\$0
01-15-563000	Training	\$2,500	\$2,500	\$0
01-15-651000	Office/Department Supplies	\$5,000	\$5,000	\$0
01-15-658000	Operating Supplies	\$1,600	\$1,600	\$0
01-15-810000	Equipment Purchase & Maintenance	\$26,500	\$26,500	\$0
<b>Total Building Department</b>		<b>\$420,072</b>	<b>\$144,468</b>	<b>\$275,604</b>
<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	\$65,000	\$65,000	\$0
01-16-539400	Union Negotiations-Legal	\$0	\$0	\$0
<b>Total Legal Expenses</b>		<b>\$146,600</b>	<b>\$146,600</b>	<b>\$0</b>

		Total Appropriation	Receipts From Sources Other Than Tax Levy	To Be Raised By Tax Levy
<b>Police Department</b>				
01-21-421000	Full Time Officer Wages	\$2,989,525	\$1,289,525	\$1,700,000
01-21-421100	Administrative Salaries	\$525,000	\$525,000	\$0
01-21-421400	Part Time Officer Wages	\$29,154	\$29,154	\$0
01-21-421500	Clerical Staff Wages	\$279,656	\$279,656	\$0
01-21-421600	Non-Swam Wages	\$154,326	\$154,326	\$0
01-21-422000	Specialty Pay/OIC Stipend	\$33,500	\$33,500	\$0
01-21-423000	Overtime	\$190,000	\$190,000	\$0
01-21-423100	IDOT Traffic Enforcement Program	\$35,076	\$35,076	\$0
01-21-423200	Overtime - Drug	\$58,481	\$58,481	\$0
01-21-423300	Health Insurance Incentive Pay	\$6,500	\$6,500	\$0
01-21-451100	Post Employment Health Benefit	\$167,500	\$167,500	\$0
01-21-530000	Equipment Maintenance	\$60,528	\$60,528	\$0
01-21-537000	Computer Hardware, Software & Maintenance	\$138,000	\$138,000	\$0
01-21-540000	Building Maintenance	\$67,000	\$67,000	\$0
01-21-540200	Janitorial Services	\$29,532	\$29,532	\$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	\$380,608	\$380,608	\$0
01-21-561000	Membership, Dues, Subscriptions	\$3,000	\$3,000	\$0
01-21-563000	Training	\$41,000	\$41,000	\$0
01-21-564000	Tuition Reimbursement	\$24,600	\$24,600	\$0
01-21-571300	Utilities-Gas	\$10,000	\$10,000	\$0
01-21-580000	Uniform Allowance	\$34,200	\$34,200	\$0
01-21-651000	Office / Department Supplies	\$21,800	\$21,800	\$0
01-21-653000	Operational Services	\$26,000	\$26,000	\$0
01-21-653100	Crime Lab	\$20,619	\$20,619	\$0
01-21-660000	MSI Collection Expense	\$17,200	\$17,200	\$0
01-21-717000	Classic Car Event	\$8,750	\$8,750	\$0
01-21-718000	4th of July	\$26,000	\$26,000	\$0
01-21-810000	Purchase of Equipment	\$108,000	\$108,000	\$0
01-21-953000	Transfer to Police Pension Fund	\$0	\$0	\$0
<b>Total Police Department</b>		<b>\$5,531,555</b>	<b>\$3,831,555</b>	<b>\$1,700,000</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	\$8,000	\$8,000	\$0
<b>Total Police &amp; Fire Commission</b>		<b>\$12,500</b>	<b>\$12,500</b>	<b>\$0</b>
<b>Roads &amp; Construction</b>				
01-41-421000	Full Time Wages	\$320,000	\$320,000	\$0
01-41-421100	Director's Salary	\$70,340	\$70,340	\$0
01-41-421200	Secretarial Wages	\$36,203	\$36,203	\$0
01-41-421300	Seasonal Wages	\$25,000	\$25,000	\$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	\$52,000	\$52,000	\$0
01-41-532000	Engineering / Professional Fees	\$25,000	\$25,000	\$0
01-41-541000	Street Maintenance/Repairs/Signs	\$90,000	\$90,000	\$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	\$40,000	\$40,000	\$0
01-41-580000	Uniform Allowance	\$3,000	\$3,000	\$0
01-41-594000	Rental Of Equipment	\$2,600	\$2,600	\$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>\$755,143</b>	<b>\$755,143</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	\$355,000	\$355,000	\$0
01-44-421200	Custodial Wages	\$63,000	\$63,000	\$0
01-44-421300	Seasonal Wages	\$29,000	\$29,000	\$0
01-44-423000	Overtime	\$15,000	\$15,000	\$0
01-44-532000	Engineering Fees	\$20,000	\$20,000	\$0
01-44-540000	City Hall Maintenance	\$40,000	\$40,000	\$0
01-44-540100	Channel 4 Maintenance	\$5,000	\$5,000	\$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	\$15,000	\$15,000	\$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	\$20,000	\$20,000	\$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	\$35,000	\$35,000	\$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>\$838,300</b>	<b>\$838,300</b>	<b>\$0</b>
<b>Motor Vehicle Maintenance</b>				
01-45-421000	Employee Full-Time Wages	\$178,500	\$178,500	\$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	\$30,000	\$30,000	\$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	\$7,000	\$7,000	\$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>\$563,200</b>	<b>\$563,200</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	\$116,663	\$0	\$116,663
01-51-421200	Assistant Parks & Recreation Director Salary	\$81,806	\$0	\$81,806
01-51-421300	Office Manager Salary	\$55,870	\$0	\$55,870
01-51-421400	Youth Supervisor's Salary	\$61,464	\$0	\$61,464
01-51-421500	Front Desk Wages	\$105,000	\$0	\$105,000
01-51-421600	Building Attendant Salary	\$14,000	\$0	\$14,000
01-51-421700	Recreation Program Supervisor Salary	\$48,964	\$0	\$48,964
01-51-421800	Full Time Custodial Wages	\$62,830	\$0	\$62,830
01-51-421900	Recreation Asst / Intern Wages	\$2,500	\$0	\$2,500
01-51-422100	Adult Program Staff Wages	\$3,500	\$0	\$3,500
01-51-422200	Camp Staff Wages	\$155,000	\$0	\$155,000
01-51-422300	Early Childhood Staff Wages	\$6,000	\$0	\$6,000
01-51-422400	Group Fitness Staff Wages	\$19,000	\$0	\$19,000
01-51-422500	Preschool Staff Wages	\$55,000	\$0	\$55,000
01-51-422600	Special Event Staff Wages	\$9,250	\$0	\$9,250
01-51-422800	Youth Program Staff Wages	\$98,000	\$0	\$98,000
01-51-422900	Youth Athletic Staff Wages	\$8,500	\$0	\$8,500
01-51-423000	Birthday Party Staff Wages	\$6,700	\$0	\$6,700
01-51-423100	Fitness Center Attendant Wages	\$75,000	\$60,047	\$14,953
01-51-423200	Facilities Manager Wages	\$103,480	\$103,480	\$0
01-51-423300	Part Time Custodian Wages	\$73,000	\$73,000	\$0
01-51-423400	Full Time Facility Tech Wages	\$80,340	\$80,340	\$0
01-51-423500	Personal Trainer Wages	\$9,500	\$9,500	\$0
01-51-423700	Open Gym Staff Wages	\$25,000	\$25,000	\$0
01-51-537000	Computer Hardware, Software, & Maintenance	\$55,000	\$55,000	\$0
01-51-540000	Recreation Building Expense	\$22,000	\$22,000	\$0
01-51-540100	Contractual Services Building	\$25,000	\$25,000	\$0
01-51-540200	Contractual Services Fitness	\$4,000	\$4,000	\$0
01-51-549000	Professional Services	\$7,000	\$7,000	\$0
01-51-551000	Postage	\$6,000	\$6,000	\$0
01-51-552000	Telephone	\$24,000	\$24,000	\$0
01-51-557000	Publicity & Advertising	\$14,000	\$14,000	\$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	\$30,000	\$30,000	\$0
01-51-594000	Contractual Services	\$22,000	\$22,000	\$0
01-51-594100	Fitness Equipment Lease	\$22,500	\$22,500	\$0
01-51-651000	Office / Department Supplies	\$8,000	\$8,000	\$0
01-51-662000	Custodial Supplies	\$15,000	\$15,000	\$0
01-51-681100	Adult Program Supplies	\$12,500	\$12,500	\$0
01-51-681200	Camp Supplies	\$32,000	\$32,000	\$0
01-51-681300	Early Childhood Program Supplies	\$7,200	\$7,200	\$0
01-51-681400	Fitness Program Supplies	\$2,000	\$2,000	\$0
01-51-681500	Preschool Supplies	\$7,500	\$7,500	\$0
01-51-681600	Special Event Supplies	\$47,900	\$47,900	\$0
01-51-681800	Youth Program Supplies	\$32,000	\$32,000	\$0
01-51-681900	Youth Athletic Supplies	\$65,000	\$65,000	\$0
01-51-682000	Birthday Party Supplies	\$2,500	\$2,500	\$0
01-51-683000	Vending Supplies	\$11,000	\$11,000	\$0
01-51-685000	Farmers Market Exepnses	\$6,000	\$6,000	\$0
01-51-701000	Senior Citizens Programs	\$6,500	\$6,500	\$0
01-51-718000	4th of July	\$55,000	\$55,000	\$0
01-51-719000	Holiday in the Heights	\$30,000	\$30,000	\$0
01-51-811000	Vehicle	\$0	\$0	\$0
01-51-812000	Fitness Center Equipment Purchase	\$5,000	\$5,000	\$0
01-51-826000	Park Development Program	\$23,000	\$23,000	\$0
<b>Total Recreation Department</b>		<b>\$1,911,967</b>	<b>\$986,967</b>	<b>\$925,000</b>
<b>Lake Katherine - Operational Expenses</b>				
01-56-421000	LK Operations Manager Salary	\$113,818	\$113,818	\$0
01-56-421100	Clubhouse Building Supervisor	\$22,000	\$22,000	\$0
01-56-421200	LK Business Coordinator Salary	\$61,771	\$61,771	\$0
01-56-421300	LK Program Coordinator Salary	\$61,464	\$61,464	\$0
01-56-421500	Part Time Seasonal Wages	\$100,000	\$100,000	\$0
01-56-421600	Naturalist Salary	\$61,464	\$61,464	\$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>\$548,317</b>	<b>\$548,317</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	\$27,000	\$27,000	\$0
01-58-421200	Cashiers / Attendants / Concession Wages	\$56,000	\$56,000	\$0
01-58-421400	Life Guards / Crew Leader Wages	\$95,000	\$95,000	\$0
01-58-421500	Swim Instructor Wages	\$20,000	\$20,000	\$0
01-58-421600	Maintenance Staff Wages	\$3,000	\$3,000	\$0
01-58-461000	Social Security Contribution	\$13,500	\$13,500	\$0
01-58-462000	IMRF Contribution	\$1,250	\$1,250	\$0
01-58-463000	Medicare	\$3,200	\$3,200	\$0
01-58-543000	Pool Property Maintenance	\$5,000	\$5,000	\$0
01-58-552000	Telephone	\$500	\$500	\$0
01-58-557000	Publicity & Advertising	\$1,500	\$1,500	\$0
01-58-571000	Utilities - Gas	\$10,000	\$10,000	\$0
01-58-571100	Utilities - Electric	\$7,500	\$7,500	\$0
01-58-580000	Uniform Allowance	\$3,000	\$3,000	\$0
01-58-651000	Office / Department Supplies	\$500	\$500	\$0
01-58-664000	Sundries	\$350	\$350	\$0
01-58-665000	Sanitation Supplies	\$1,000	\$1,000	\$0
01-58-668000	Chemical Supplies	\$26,000	\$26,000	\$0
01-58-669000	Concession Supplies	\$35,000	\$35,000	\$0
01-58-710000	Special Events	\$1,000	\$1,000	\$0
01-58-712000	Aquatic Safety	\$6,500	\$6,500	\$0
01-58-810000	Purchase of Equipment	\$3,000	\$3,000	\$0
01-58-861000	Capital Improvements	\$75,000	\$75,000	\$0
	<b>Total Swimming Pool</b>	<b>\$407,300</b>	<b>\$407,300</b>	<b>\$0</b>
	<b>TOTAL GENERAL FUND</b>	<b>\$14,595,955</b>	<b>\$9,390,656</b>	<b>\$5,205,299</b>
<b>Beautification Fund Expenses</b>				
02-01-700000	Marketing	\$1,000	\$1,000	\$0
02-01-700400	Equipment Rental	\$2,800	\$2,800	\$0
02-01-700600	Shirt Expense	\$4,700	\$4,700	\$0
02-01-700800	Miscellaneous Expenses	\$1,000	\$1,000	\$0
02-01-700900	Prize Money	\$3,500	\$3,500	\$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	\$11,200	\$11,200	\$0
02-02-700300	Signage	\$300	\$300	\$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	\$0	\$0	\$0
02-03-700200	Subdivision Entrance Program	\$0	\$0	\$0
02-03-990300	Charitable Contributions	\$6,910	\$6,910	\$0
	<b>Total Beautification Fund Expenses</b>	<b>\$42,010</b>	<b>\$42,010</b>	<b>\$0</b>
<b>Channel 4 PEG Fund Expenses</b>				
03-00-652000	Channel 4 Supplies & Equipment	\$18,800	\$18,800	\$0
	<b>Total Channel 4 PEG Fund Expenses</b>	<b>\$18,800</b>	<b>\$18,800</b>	<b>\$0</b>
<b>Casino Revenue Fund Expenses</b>				
07-00-810000	Capital Expense	\$100,000	\$100,000	\$0
	<b>Total Casino Revenue Fund Expenses</b>	<b>\$100,000</b>	<b>\$100,000</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	\$1,000,000	\$1,000,000	\$0
11-00-861000	Property Acquisition	\$400,000	\$400,000	\$0
	<b>Total Gateway TIF General Project Expenses</b>	<b>\$1,526,000</b>	<b>\$1,526,000</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	\$425,000	\$425,000	\$0
	<b>Total 127th &amp; Harlem TIF Expenses</b>	<b>\$445,000</b>	<b>\$445,000</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	\$5,000	\$5,000	\$0
14-01-549000	Professional Services-Business District	\$2,500	\$2,500	\$0
14-01-810000	Jewel Note Payment-Business District	\$170,000	\$170,000	\$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	\$75,000	\$75,000	\$0
<b>Total Business District Fund Expenses</b>		<b>\$260,500</b>	<b>\$260,500</b>	<b>\$0</b>
<b>Motor Fuel Tax</b>				
15-00-617000	Salt Deliveries	\$60,000	\$60,000	\$0
15-00-860000	Capital Outlay	\$615,000	\$615,000	\$0
15-00-861000	Rebuild IL Bond Fund Expenses	\$287,510	\$287,510	\$0
<b>Total Motor Fuel Fund</b>		<b>\$962,510</b>	<b>\$962,510</b>	<b>\$0</b>
<b>Social Security Fund</b>				
16-00-461000	Social Security Contribution-City	\$325,000	\$0	\$325,000
16-00-463000	Medicare Contribution-City	\$175,000	\$0	\$175,000
<b>Total Social Security Fund</b>		<b>\$500,000</b>	<b>\$0</b>	<b>\$500,000</b>
<b>Illinois Municipal Retirement Fund</b>				
17-00-462000	IMRF Contribution - City	\$300,000	\$0	\$300,000
<b>Total Illinois Municipal Retirement Fund</b>		<b>\$300,000</b>	<b>\$0</b>	<b>\$300,000</b>
<b>Harlem Avenue Business District Fund</b>				
18-00-421000	City Staff Professional Services	\$30,000	\$0	\$30,000
18-00-539000	Legal Services	\$50,000	\$50,000	\$0
18-00-549000	Professional Services	\$150,000	\$150,000	\$0
18-00-714000	Harlem Ave Business District Improvements	\$140,000	\$35,000	\$105,000
18-00-715000	Harlem Ave Business District Grants	\$120,000	\$15,000	\$105,000
<b>Total Harlem Avenue Business District Expenses</b>		<b>\$490,000</b>	<b>\$250,000</b>	<b>\$240,000</b>
<b>Special Recreation Fund</b>				
25-00-549000	Professional Services	\$0	\$0	\$0
25-00-800000	Inclusion Cost	\$12,000	\$12,000	\$0
25-00-803000	Park / Playground Accessibility	\$4,000	\$4,000	\$0
25-00-804000	Accessibility Projects	\$115,000	\$10,000	\$105,000
25-00-922000	SWSRA Payments	\$105,000	\$0	\$105,000
<b>Total Special Recreation Fund</b>		<b>\$236,000</b>	<b>\$26,000</b>	<b>\$210,000</b>
<b>DUI Fund</b>				
28-00-569000	DUI Enforcement/Education	\$1,000	\$1,000	\$0
28-00-962000	Other Law Enforcement Expenses	\$6,000	\$6,000	\$0
<b>Total DUI Fund</b>		<b>\$7,000</b>	<b>\$7,000</b>	<b>\$0</b>
<b>Drug Asset Forfeiture - Justice</b>				
29-71-421000	Salary - Federal Task Force Replacement	\$75,000	\$75,000	\$0
29-71-423000	Salaries - Overtime	\$2,400	\$2,400	\$0
29-71-585000	Law Enforcement Equipment	\$194,400	\$194,400	\$0
29-71-585100	Training and Education	\$7,200	\$7,200	\$0
29-71-585300	Joint Law Enforcement / Public Safety	\$1,800	\$1,800	\$0
29-71-585400	Contract for Services	\$4,200	\$4,200	\$0
29-71-585500	Law Enforcement Travel	\$2,400	\$2,400	\$0
29-71-585600	Drug, Gang and other Education Programs	\$7,200	\$7,200	\$0
29-71-585700	Law Enforcement Awards and Memorials	\$2,400	\$2,400	\$0
29-71-961000	Law Enforcement Operations / Investigations	\$1,200	\$1,200	\$0
<b>Total Drug Asset Forfeiture - Justice</b>		<b>\$298,200</b>	<b>\$75,000</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	\$1,900	\$1,900	\$0
29-72-585000	Law Enforcement Equipment	\$134,900	\$134,900	\$0
29-72-585100	Training and Education	\$19,000	\$19,000	\$0
29-72-585100	Law Enforcement Detention Facilities	\$19,000	\$19,000	\$0
29-72-585300	Joint Law Enforcement / Public Safety	\$1,900	\$1,900	\$0
29-72-585400	Contract for Services	\$1,900	\$1,900	\$0
29-72-585500	Law Enforcement Travel	\$2,850	\$2,850	\$0
29-72-585600	Drug, Gang and other Education Programs	\$5,700	\$5,700	\$0
29-72-585700	Law Enforcement Awards and Memorials	\$1,900	\$1,900	\$0
29-72-961000	Law Enforcement Operations / Investigations	\$950	\$950	\$0
<b>Total Drug Asset Forfeiture - Treasury</b>		<b>\$190,000</b>	<b>\$190,000</b>	<b>\$0</b>

		Total Appropriation	Receipts From Sources Other Than Tax Levy	To Be Raised By Tax Levy
<b>Drug Asset Forfeiture - State</b>				
29-73-585000	Communications and Computer	\$3,800	\$3,800	\$0
29-73-585600	Drug Related Enforcement & Education	\$6,080		
29-73-961000	Informant / Buy Money	\$1,520		
29-73-962000	Other Law Enforcement Expenses	\$3,800		
	<b>Total Drug Asset Forfeiture - State</b>	<b>\$15,200</b>	<b>\$3,800</b>	<b>\$0</b>
<b>Vehicle License Fund</b>				
32-00-532000	Engineering Fees	\$100,000	\$100,000	\$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>\$215,000</b>	<b>\$215,000</b>	<b>\$0</b>
<b>Capital Projects</b>				
34-00-532000	Engineering Fees	\$450,000	\$450,000	\$0
34-00-860000	Capital Outlay Roads	\$300,000	\$300,000	\$0
34-00-866000	City Hall Improvements	\$540,000	\$540,000	\$0
34-00-867000	City Hall Improvements	\$60,000	\$60,000	\$0
34-00-868000	Recreation Improvements / Land Acquisition	\$260,000	\$260,000	\$0
34-00-868100	Pool Improvements	\$1,100,000	\$1,100,000	\$0
34-00-869000	Sidewalks	\$70,000	\$70,000	\$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	\$210,000	\$210,000	\$0
34-00-874000	Parking Lot	\$0	\$0	\$0
34-00-874100	Landscaping & Signage	\$40,000	\$40,000	\$0
34-00-875000	Capital Equipment / Vehicles	\$551,500	\$551,500	\$0
34-00-876000	Ridgeland Ave Improvements	\$0	\$0	\$0
34-00-877000	Capital Projects - Technology	\$95,000	\$95,000	\$0
	<b>Total Capital Projects Fun</b>	<b>\$3,691,500</b>	<b>\$3,691,500</b>	<b>\$0</b>
<b>Water and Sewer Capital Improvements Fund</b>				
50-00-532000	Engineering Fees	\$778,000	\$778,000	\$0
50-00-810000	Water & Sewer Equipment	\$85,000	\$85,000	\$0
50-00-862000	Water Capital Improvements	\$4,664,000	\$4,664,000	\$0
50-00-864000	Sewer Capital Improvements	\$1,900,000	\$1,900,000	\$0
	<b>Total Water and Sewer Capital Improvements Fund</b>	<b>\$7,427,000</b>	<b>\$7,427,000</b>	<b>\$0</b>
<b>Water and Sewer Fund</b>				
51-00-421000	Full Time Wages	\$710,000	\$710,000	\$0
51-00-421100	Director's Salary	\$70,340	\$70,340	\$0
51-00-421200	Secretarial Wages	\$54,000	\$54,000	\$0
51-00-422000	Part Time Wages	\$20,000	\$20,000	\$0
51-00-423000	Overtime	\$80,000	\$80,000	\$0
51-00-451000	Medical Insurance	\$330,286	\$330,286	\$0
51-00-461000	Social Security Contribution	\$58,000	\$58,000	\$0
51-00-462000	IMRF Contribution	\$80,000	\$80,000	\$0
51-00-463000	Medicare	\$14,000	\$14,000	\$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 Func	\$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	\$25,000	\$25,000	\$0
51-00-552000	Telephone	\$28,000	\$28,000	\$0
51-00-554000	Printing, Publishing, Legal Notice	\$10,000	\$10,000	\$0
51-00-561000	Membership, Dues, Subscriptions	\$1,700	\$1,700	\$0
51-00-562000	Travel Expenses	\$1,000	\$1,000	\$0
51-00-563000	Training	\$5,000	\$5,000	\$0
51-00-571000	Utilities	\$120,000	\$120,000	\$0
51-00-575000	Purchase Of Water	\$3,300,000	\$3,300,000	\$0
51-00-578000	Credit Card Fees	\$26,000	\$26,000	\$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	\$13,000	\$13,000	\$0
51-00-611000	Hydraulic Network	\$38,000	\$38,000	\$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	\$70,000	\$70,000	\$0
51-00-611400	Water Control System Maintenance	\$30,000	\$30,000	\$0
51-00-611500	Sewer Control System Maintenance	\$30,000	\$30,000	\$0
51-00-615000	Maintenace Supplies	\$9,000	\$9,000	\$0
51-00-651000	Office / Department Supplies	\$25,000	\$25,000	\$0
51-00-655000	Gas & Oil	\$80,000	\$80,000	\$0
51-00-810000	Purchase of Equipment	\$30,000	\$30,000	\$0
51-00-813000	Purchase Of Meters	\$10,000	\$10,000	\$0
51-00-910000	Emergency / Contingency	\$300,000	\$300,000	\$0
51-00-999000	Administrative Expense Reimbursement to General Fu	\$508,701	\$508,701	\$0
51-00-999200	Clerical Support	\$154,190	\$154,190	\$0
51-00-999500	Transfer to Water & Sewer Capital Fund	\$1,438,283	\$1,438,283	\$0
	<b>Total Water and Sewer Fund</b>	<b>\$8,320,500</b>	<b>\$8,320,500</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	\$2,592,688	\$0	\$2,592,688
<b>Total Police Pension</b>	<b>\$2,592,688</b>	<b>\$0</b>	<b>\$2,592,688</b>
<b>Debt Service</b>			
Bonds & Interest	\$463,138	\$0	\$463,138
<b>Total Police Pension</b>	<b>\$463,138</b>	<b>\$0</b>	<b>\$463,138</b>
<b>GRAND TOTAL MUNICIPALITY</b>	<b>\$42,137,001</b>	<b>\$32,631,276</b>	<b>\$9,271,125</b>
<b>Library</b>			
Personnel	\$1,047,436	\$115,226	\$932,210
Employee Benefits	\$368,491	\$188,846	\$179,645
Staff/Board Development	\$12,000	\$1,320	\$10,680
Contractual Services	\$192,638	\$28,044	\$164,594
Maintenance	\$52,479	\$5,773	\$46,706
Insurance	\$28,129	\$7,494	\$20,635
Utilities	\$67,048	\$7,376	\$59,672
Supplies	\$25,600	\$2,816	\$22,784
Capital Services	\$141,722	\$15,591	\$126,131
Media	\$169,800	\$18,679	\$151,121
Special Reserve Projects	\$288,732	\$162,601	\$126,131
Contingency	\$49,300	\$49,300	\$0
Illinois Municipal Retirement Fund	\$86,918	\$0	\$86,918
Social Security Contribution	\$79,723	\$0	\$79,723
Audit	\$7,700	\$0	\$7,700
Public Liability Insurance	\$2,576	\$0	\$2,576
Unemployment Compensation	\$0	\$0	\$0
Workers' Compensation	\$2,367	\$0	\$2,367
Debt Service	\$0	\$0	\$0
<b>Total Library</b>	<b>\$2,622,659</b>	<b>\$603,066</b>	<b>\$2,019,593</b>
<b>TOTAL AMOUNT TO BE RAISED BY TAXATION</b>	<b>\$44,759,660</b>	<b>\$33,234,342</b>	<b>\$11,290,718</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	2026	2027	2028	2029	2030
<b>WATER / SEWER CIP</b>						
	CIP Water Projects					
1	Watermain on 127th and RT83 (Alsip Project)	\$210,000				
2	Hospital New Tank Installation	\$1,000,000				
3	Hospital Tank Rehabilitation	\$200,000	\$800,000			
4	Water System Improvements (Electrical and pump upgrades to 50 year old pump stations)			\$250,000	\$250,000	\$250,000
5	Austin Ave Watermain Replacement (if funds allow)		\$1,200,000			
6	Watermain Replacement on Rt 83 and Navajo Creek			\$300,000		
7	Replacement of valves	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
8	Westgate Tower Maintenance Plan	\$46,000	\$48,000	\$50,000	\$50,000	\$50,000
9	Kiowa Lane H2O	\$700,000		\$0	\$0	\$0
10	Meter replacement	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
11	Gas Generator Oak Hills Pump Station		\$75,000	\$0	\$0	\$0
12	Flow Transducer Replacement (RT 83 Pump Station)		\$50,000	\$0	\$0	\$0
13	Hospital Generator and Oak Lawn Connection (25% of \$1.6M)		\$400,000			
14	Route 83 Concrete Tank Rehabilitation			\$500,000		
15	IEPA Repayment	\$50,000	\$50,000	\$100,000	\$100,000	\$100,000
16	Watermain Replacement			\$1,000,000	\$1,000,000	\$1,000,000
17	2027 IEPA Loan Project (Looping of Southwest Highway)		\$1,300,000			
18	2028 IEPA Loan Project (Ishanla Watermain 1)			\$1,700,000		
19	2029 IEPA Loan Project (Ishanla Watermain 2)				\$2,100,000	
20	2030 IEPA Loan Project (Unincorporated Water Replacement)					\$3,300,000
	CIP Sewer Projects					
21	Sewer Lining Projects	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000
22	Sewer Replacement on Rt 83 and Navajo Creek (20% of IDOT funding)		\$300,000			
23	Southwest Highway Lift Station	\$800,000				
24	Oak Hills lift station and Forcemain				\$1,200,000	\$1,000,000
25	Sanitary Manhole Rehab	\$400,000				
26	Sewer Cleaning and Televising		\$300,000	\$300,000	\$300,000	\$300,000
	Engineering					
27	Lift Station Engineering	\$80,000		\$80,000		
28	Hospital Connection Engineering	\$120,000				
29	Sanitary CIPP Engineering	\$100,000	\$80,000	\$80,000	\$80,000	\$80,000
30	Sanitary Televising Engineering Cost		\$80,000	\$80,000	\$80,000	\$80,000
31	Watermain replacement engineering	\$75,000	\$120,000	\$120,000	\$120,000	\$120,000

LINE	EXPENSES AND SOURCE OF FUNDS		2026	2027	2028	2029	2030
32		Hospital 2MM Gallon Tank Rehab Engineering	\$100,000	\$50,000			
33		Hospital 300K Gallon Tank Engineering Construction Oversight	\$60,000				
34		IEPA Project Engineering	\$140,000		\$140,000		\$140,000
		Vehicles					
35		Vehicles		\$85,000	\$85,000	\$85,000	\$85,000
36		Dump Truck			\$250,000		
		<b>Total Water/Sewer CIP:</b>	<b>\$4,651,000</b>	<b>\$5,508,000</b>	<b>\$5,605,000</b>	<b>\$5,935,000</b>	<b>\$7,075,000</b>
	<b>GENERAL FUND CIP</b>						
		CIP Roadways					
37		Roadway Improvements (Vehicle Stickers)	300,000	100,000	100,000	100,000	100,000
38		Roadway Improvements (MFT Allotment)	500,000	500,000	500,000	500,000	500,000
39		Roadway Improvements (CIP)		200,000	200,000	200,000	200,000
40		Audible Crosswalks on 123rd Street and Harlem		60,000			
41		Bike Path	15,000	15,000	15,000	15,000	15,000
42		Sidewalk Program	25,000	25,000	25,000	25,000	25,000
43		Southwest Highway Retaining Wall					
44		Menominee Parkway Culverts (\$350k CIP & \$300k Grant)		600,000			
45		76th Ave Resurfacing (RT 83 to 127th)				140,000	140,000
46		Westgate Subdivision Storm Repairs		400,000	400,000		
47		Ridgeland Ave Sidewalk (Rt 83) Cook County Reimb \$60k			240,000		
		CIP Municipal Buildings and Properties					
48		City Hall Remodel	100,000	500,000	500,000	500,000	500,000
49		Wayfinding Signs	40,000				
50		Public works roof replacement		500,000			
51		Gazebo	150,000				
52		Municipal parking lots	400,000				
53		Metra parking lighting	30,000				
54		Capital Equipment / Vehicles	180,000	70,000	70,000	70,000	70,000
		CIP Engineering					
55		Lake Katherine Parking Lot Engineering	15,000				
56		Roads Program Engineering (Vehicle Stickers)	100,000	100,000	100,000	100,000	100,000
57		City Hall Architect	50,000	50,000			
58		Auditable Crosswalks Engineering		15,000			
59		Southwest Highway Retaining Wall Engineering	150,000				
60		Menominee Parkway Culvert Engineering	75,000				
61		Urban Tree Plan	80,000				
62		Westgate Storm Sewer Engineering	45,000	45,000			

LINE	EXPENSES AND SOURCE OF FUNDS		2026	2027	2028	2029	2030
63		Ridgeland Ave Sidewalk (Rt 83) Engineering	30,000	40,000	100,000		
64		76th Ave Resurfacing Engineering (RT 83 to 127th)	20,000	20,000	20,000	60,000	60,000
65		MISC Engineering		100,000	100,000	100,000	100,000
		CIP Police Department					
66		Body Cameras / Cloud Storage	76,962	76,962	76,962	83,500	83,500
67		Station Maintenance and Improvements	40,000	40,000	40,000	40,000	40,000
68		Squad Cars	280,000	285,000	290,000	295,000	300,000
69		Flock Safety TPR Traffic Cameras	30,000	32,000	34,000	36,000	38,000
		CIP Recreation Department					
70		Pool liner	325,000				
71		Pool Phase II Renovation (Possible OSLAD)	150,000	1,600,000			
72		Pool Phase III Renovation (Possible OSLAD)				150,000	2,000,000
73		Passarelli Park Project (Possible OSLAD)		150,000	900,000		
74		Crawford Park Project (Possible OSLAD)			100,000	750,000	
75		Orchard Park "Barn" (PARC Grant)	200,000				
76		Walsh Westgate Park					150,000
77		Vehicles	75,000		60,000		
78		Pool Decking	40,000	45,000	45,000		
		CIP Lake Katherine					
79		Lake Katherine HVAC		60,000			
80		Lake Katherine Secondary Parking Lot Exit	70,000				
81		Lake Katherine Spare Pump	20,000				
82		ADA Doors to front of Nature Center		18,000			
83		Clubhouse tuck pointing	10,000				
84		Acoustic tiles auditorium sound control	15,000				
85		Window and guttering upstairs Clubhouse	5,000	15,000			
86		Nature Center in clubhouse repaint and siding fix			50,000		
87		Electric Connection Festival grounds				30,000	
88		Water Connection Festival grounds					40,000
89		Lake Katherine Lake Dredging		100,000			
90		Rear deck and railings to Clubhouse	50,000				
91		Side deck and railings to Clubhouse		50,000			
92		McCloud Algae Control	10,000	10,000	10,000	10,000	10,000
		CIP Building Department					
93		License & Permitting Software & Support Fees (General)	95,000				
94		Vehicle (General)		51,500			

LINE	EXPENSES AND SOURCE OF FUNDS	2026	2027	2028	2029	2030
	Total General Fund CIP:	3,796,962	5,873,462	3,975,962	3,204,500	4,471,500
	<b>TOTAL EXPENSES</b>	<b>8,447,962</b>	<b>11,381,462</b>	<b>9,580,962</b>	<b>9,139,500</b>	<b>11,546,500</b>
	<b>REVENUES RECEIVED</b>					
	Water & Sewer Capital Projects Fund Reserves	4,651,000.00				
	IEPA Loan	0.00				
	General Fund Capital Project Fund Reserves	2,235,000.00				
	Casino Shared Revenue Fund	150,000.00				
	Special Recreation Fund	55,000.00				
	OSLAD Grant	0.00				
	IDOT Engineering Reimbursement	0.00				
	Building Department General Fund Budget	0.00				
	Police Department General Fund Budget	0.00				
	Drug Asset Fund Reserves	426,962.00				
	MFT Funds	500,000.00				
	Metra Fund	30,000.00				
	Vehicle License Funds	400,000.00				
	Cook County Reimbursement	0.00				
	<b>TOTAL REVENUE</b>	<b>8,447,962.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>NET LOSS OR GAIN:</b>	<b>0.00</b>	<b>-11,381,462.00</b>	<b>-9,580,962.00</b>	<b>-9,139,500.00</b>	<b>-11,546,500.00</b>

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, 2024*  
*(WITH COMPARATIVE AMOUNTS FOR THE YEAR ENDED DECEMBER 31, 2023)*

	<u>2024</u>	<u>2023</u>
Additions:		
Contributions:		
Employees	\$ 329,279	\$ 324,777
Employer	2,411,520	2,334,046
Other	65,332	273,807
Total Contributions	<u>2,806,131</u>	<u>2,932,630</u>
Investment income	4,176,553	4,387,499
Less investment expense	<u>(63,046)</u>	<u>(67,371)</u>
Net investment income	<u>4,113,507</u>	<u>4,320,128</u>
Total Additions	<u>6,919,638</u>	<u>7,252,758</u>
Deductions:		
Benefit payments	2,387,928	2,160,785
Refunds of contributions	5,301	-
Administrative expenses	<u>50,716</u>	<u>53,974</u>
Total Deductions	<u>2,443,945</u>	<u>2,214,759</u>
Change in net position	4,475,693	5,037,999
Net position at beginning of year	<u>32,733,963</u>	<u>27,695,964</u>
Net position at end of year	<u>\$ 37,209,656</u>	<u>\$ 32,733,963</u>

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	Actual	\$2,512,286
Fiscal Year 2026 Recommended Levy	\$2,592,688		

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