



FY 2020 ADOPTED ANNUAL BUDGET



CITY OF ROLLING MEADOWS

3600 Kirchoff Road, Rolling Meadows, IL 60008

847-394-8500 www.cityrm.org



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

City of Rolling Meadows

Illinois

For the Fiscal Year Beginning

January 1, 2018

Christopher P. Morill

Executive Director



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City of Rolling Meadows, Illinois

FY 2020 Adopted Budget

January 1, 2020 to December 31, 2020

City Council

Mayor:

Joe Gallo

1st Ward Alderman:

Mike Cannon

2nd Ward Alderman:

Nick Budmats

3rd Ward Alderman:

Kevin O'Brien

4th Ward Alderman:

Jenifer Vinezeano

5th Ward Alderman:

John Bisesi

6th Ward Alderman:

John D'Astice

7th Ward Alderman:

Lara Sanoica

Administration

City Manager:

Barry Krumstok

Public Works Director:

Rob Horne

Police Chief:

John Nowacki

Fire Chief:

Terry Valentino

Finance Director:

Melissa Gallagher

CITY OF ROLLING MEADOWS

FY 2020 BUDGET PLANNING CALENDAR (TENTATIVE/DRAFT)(Following past schedules & procedures)

DATE	DAY	ACTIVITY
April to May	---	Capital Improvement Projects - Inputted by Departments.
February to July	---	Ad-Hoc Capital Improvements Committee Meetings.
April to July	---	CIP Meetings & Review with City Manager & Finance Director.
April to July	---	Input Budget Entries, Review Budget Entries, Hold Departmental Meetings, Review and Edits by City Manager and Finance Director.
June 18, 2019	Tuesday	June Committee of the Whole Meeting. FY 2018 Audit Presentation & FY 2018 Year-End Fund Balances Presentation. FY 2018 Citizens' Annual Financial Report Presentation. Police & Fire Pension Fund - Actuarial/Tax Levy Discussion
August 9, 2019	Friday	CIP Released to the City Council & Public with the August 13, 2019 City Council Meeting Agenda Packet.
August 20, 2019	Tuesday	CIP presented to the City Council at the Committee-of-the-Whole Meeting for discussion & Revenues, Chargebacks, and Fund Balances. Note: City Council one-on-one Budget review meetings with City Manager & Finance Director to take place in September 2020.
September 10, 2019	Friday	FY 2020 Budget Released to the City Council & Public with the September 10, 2019 City Council Meeting Agenda Packet.
September 17, 2019	Tuesday	Committee-of-the-Whole Meeting: City Levy/Budget Discussion.
September 2019	Wednesday	Public Hearings for Tax Levy (9/24/19) & Budget (10/8/19) published in newspaper.
September 24, 2019	Tuesday	<i>City Council Meeting - Public Hearing - Tax Levy (i.e., Truth In Taxation)(City & Library).</i> City Council Meeting - Some Budget Ordinances - 1st Reading.
October 8, 2019	Tuesday	<i>City Council Meeting - Public Hearing - City Budget & Library Budget.</i> City Council Meeting - Some Budget Ordinances - 2nd Reading.
October 15, 2019	Tuesday	Committee-of-the-Whole Meeting - City & Library Levy/Budget Discussion.
October 22, 2019	Tuesday	City Council Meeting - 2nd Reading of some Ordinances & 1st Reading of some Ordinances.
November 12, 2019	Tuesday	City Council Meeting - Approve City & Library Levy (1st Readings), and 1st and 2nd Reading of some Ordinances.
November 19, 2019	Tuesday	Committee-of-the-Whole Meeting - City Budget (If Needed)
November 26, 2019	Tuesday	City Council Meeting - Approve City & Library Levy (2nd Readings), Adopt City Budget & Accept Library Budget; and 2nd Reading of some Ordinances.

Notes:

**** Budget filings must be completed before the December deadline to Cook County.**

The City Manager and the Finance Director held one-on-one meetings with the Mayor and City Council in September to review the FY 2020 Budget.

The Budget Process in the City of Rolling Meadows

The City of Rolling Meadows operates under the Budget Officer Method of municipal finance as outlined by State Statute. The Budget Officer is empowered to develop and encourage "the use of efficient planning, budgeting, auditing, reporting, accounting, and other fiscal management procedures in all municipal departments, commissions, and boards." The Budget is the planning document for the City. The City Manager serves as the City's Budget Officer, and is responsible for preparing and presenting the annual budget to the Mayor, City Council and Public.

Budgets are adopted on a basis consistent with generally accepted accounting principles. Annual appropriated budgets are adopted for all funds, except the Foreign Fire Tax Fund, the Asset Seizure Fund, and the pension trust funds. All annual appropriations lapse at fiscal year end.

The City Manager is authorized to transfer budgeted amounts between departments within any fund; however any revisions that alter the total expenditures/expenses of any fund must be approved by the City Council. During the year, if supplemental appropriations are necessary, such as adding a new grant to the budget or amending the budget, the City Council approves the new appropriation. The amounts then are reflected in the financial statements detail the original and final amended budget, if it is amended for any reason.

The City Council meets once a month, as a Committee of the Whole, to discuss current issues and their impact on current and pending policies and topics. All Department Heads attend these meetings. Criteria for the development of the next year's budget develops from the discussions and decisions made at these and other Council meetings. Monthly, the Finance Department provides reviews of the City's financial activities. Typically in August, the Capital Improvements Plan (CIP) is prepared and submitted to the City Council for review and discussion. The CIP is available online at www.cityrm.org.

As part of the proposed budget process, revenues and expenditures are reviewed and estimated for the end of the current fiscal year and upcoming fiscal year. The City Manager and the Finance Department establishes procedures to coordinate the budget process. Each department head is then responsible for generating a departmental budget with key input from the City Manager and the Finance Department. The City Manager establishes the direction for the proposed budget.

In August, a Proposed Budget is distributed to the Mayor and City Council and made available to the Public at the local library. The staff then revises the Proposed Budget based on feedback and discussions with the city council. All ordinances and paperwork necessary to implement the proposed budget are then prepared. A public hearing is held in late November for Public input on the proposed budget and property tax levy. After the public hearing, the budget and tax levy are formally adopted by ordinance. A final budget must be prepared and adopted prior to December 31.



FY 2020 ADOPTED BUDGET EXECUTIVE SUMMARY

The City of Rolling Meadows is pleased to present the Adopted Budget for Fiscal Year 2020 beginning January 1, 2020 and concluding on December 31, 2020. The FY 2020 Adopted Budget continues the City's commitment to fiscal responsibility and longer-term planning. The City Council and City Staff have made significant progress towards these goals and continue to work on future items for the City.

City Council and City Staff should be recognized for their commitment to looking for new ways to be more efficient and cost conscious. The City's fund balances continue to remain strong – particularly in the General Fund which shows an estimated 24.8% Ending Fund Balance for FY 2020 (within the Fund Balance Policy Parameters). [As the City is aware, the TIF #2 Fund at Kirchoff & Owl remains negative and is projected to become positive over the term of the TIF's life.]

For FY 2020, the City has no rate increases for Water, Sewer or Stormwater due to rate stabilization. In addition, there is no rate increase for the Refuse rate. The City was able to lower the Property Tax Levy with the use of reserves. The City continues its investment in capital infrastructure improvements – building for the future.

The FY 2020 – FY 2024 Capital Improvement Plan (CIP) was released to the City Council with the August 13th City Council packet. As in years past, the City Manager and Finance Director held one-on-one budget meetings to review the FY 2020 Budget with the Mayor and City Council. New this year was the introduction of a budget-in-brief presentation.

The FY 2020 Budget and the FY 2020 – FY 2024 Capital Improvement Plan (CIP) are available on the City's website at www.cityrm.org under the City's Transparency tab.

Budget Development

The City develops two key financial planning documents to guide the City's decision process in allocating revenues and expenditures: the Fiscal Year Budget and the 5-Year Capital Improvements Plan (CIP). The City's Budget and 5-Year Capital Improvements Plan (CIP) are developed throughout the fiscal year.

The Annual Budget is the City's financial planning document that communicates the City's plan for revenues and expenditures each year. The 5-Year Capital Improvements Plan is a five-year financial plan with detailed information on capital expenditures. The CIP is reviewed in depth by the Ad-Hoc Capital Improvements Committee. The 5-Year Capital Improvements Plan was

presented to the City Council at the August 20th Committee-of-the-Whole Meeting. It is important to note that the 5-Year CIP is not a prediction of the future but a financial planning tool.



Budget Awards

The City has applied for and received the Government Finance Officers Association’s “Distinguished Budget Presentation Award” since FY 2016. This award represents a significant achievement by the City. The award reflects the commitment of the City to meeting the highest principles of governmental budgeting. The City intends to submit the FY 2020 Budget to the Distinguished Award Program.

Budget Factors

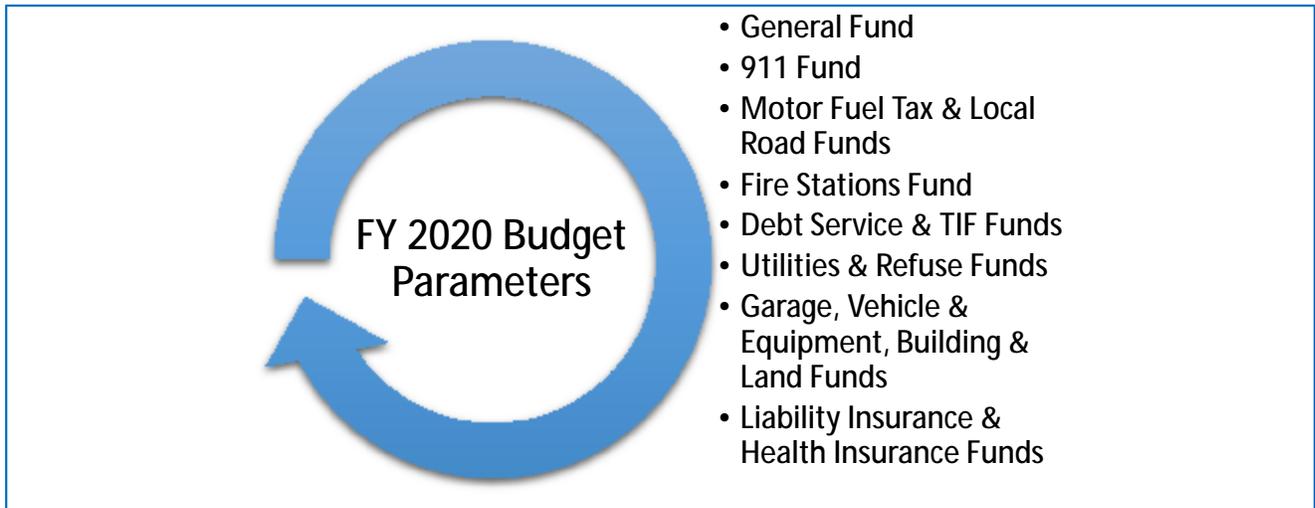
Continuing the focus areas set forth in the FY 2019 Adopted Budget for the City of Rolling Meadows, the FY 2020 Adopted Budget incorporated several major areas of focus (but are not limited to these items).

- Capital & Technology Infrastructure Projects
- Public Safety & Fire Protection
- Economic & Business Development
- Zoning & Land Use Planning
- Community Events
- Utility Rate Stabilization
- Fiscal Stability, Pension Funding & Reserves



Budget Parameters & Outlook

The General Fund, the City's largest operating fund, accounts for the majority of services provided for in the City of Rolling Meadows and is a primary focus of the annual budget process. Beyond the General Fund, parameters are reviewed for the City's operating, internal service and enterprise funds and fund balance policies are also reviewed.



Budget Development – City Revenues

- Assessed the baseline data and develop revenue estimates which are similar to the FY 2019 Adopted Budget (adjusted where necessary).
- Each fund has its unique revenue structure and some revenues such as the Motor Fuel Tax Fund have restrictions on the use of those funds. For example, the use of Motor Fuel Tax Funds are approved by the Illinois Department of Transportation and are used for the Annual Street Program.
- Reviewed and evaluated items from the State of Illinois' budget process, the City's newly initiated video gaming revenues, other revenues and fees.
- Monitored available fund balance in each of the Funds and follow Fund Balance policies developed for certain funds (the General Fund, 911 Fund, Refuse Fund and Garage Fund). (The City Council adopted the Garage Fund Balance Policy in December 2019.)
- Evaluated revenue estimates based on prior trend-line data, CPI data, Illinois Municipal League data, and various other sources.
- The City approved the 2019 Utility Rate Study, prepared by Baxter & Woodman, which developed a multi-year plan for rate stabilization and continued capital improvements for the Utilities Fund. The City's Water, Sewer and Stormwater rates are not increased for the FY 2020 Budget per the Utility Rate Study's analysis and due to the funds received for the 2019 bond proceeds.

- Evaluated the Refuse Rate per the Fund Balance Policy and there is no rate increase for FY 2020.
- Increased Chargebacks for Funds where possible (based on Expenditure needs). Chargebacks are not at 100% because the City cannot fund completely at this time. Chargebacks are increased incrementally, when possible.

Budget Development – City Expenditures

- Assessed the baseline data and developed expenditure estimates which are similar to the FY 2019 Adopted Budget (adjusted where necessary).
- The City's union contracts have contractually determined items which are incorporated into the FY 2020 Budget.
- Reviewed Consumer Price Index (CPI) data from for the past several years.
- Additional funds have been added to the Community Events Program for FY 2020 (for the 65th City Anniversary and continued quality events).
- Funded the Police, Fire and IMRF pension funds per the actuarial determined amounts (statutory requirements from the State of Illinois).
- Evaluated and prioritized capital improvement projects in the Capital Improvements Plan and CIP projects were reviewed by the Ad-Hoc Capital Improvements Committee.
- Evaluated and prioritized vehicle purchases in the Capital Improvements Plan with the Vehicle Replacement Committee.
- The City's Enterprise Resource Planning (ERP) development and upgrades will continue. This important investment integrates the City's GIS data through multiple platforms across Departments. (As a reminder, the City is integrating outdated platforms, custom programs, spreadsheets and many other data sets into a comprehensive software platform.) (Future updates will be provided to the City Council at a later date.)
- In FY 2020, the City's website is scheduled to be refreshed (search engine optimization, layout and other items) as part of the contractual agreement with the City's website vendor.
- Determined the key road funding projects and funding availability from the State Motor Fuel Tax Fund and the Local Road Fund. (The City is monitoring the potential revenues from the State of Illinois' increase in the State Motor Fuel Tax. Future estimates will be incorporated in the FY 2021 Budget.)
- Continued the repayment plan of \$100,000 (5th year) from the General Fund to the Vehicle and Equipment Replacement Fund. [The City started with \$100,000 in FY 2016

of a \$1.0 million repayment to the Vehicle and Equipment Replacement Fund. This was an interfund loan.]

- The City has set aside in the General Fund's Fund Balance \$1.4 million for funding compensated absences (which is approximately 35% of the total amount of \$3.9 million). At a future date, it might be valuable to discuss the appropriate level to set aside in reserves. Municipalities do not typically set aside funds for compensated absences but may set aside an amount equal to the estimated amount to pay each year. This is an item for a future discussion with the City Council.
- The City is down to only one fund that has a negative balance. This is TIF #2 (37) (Kirchoff & Owl). Now that the TIF bonds have been repaid, this fund is slowing becoming positive. It will be positive on its own before end of the TIF's term. If the City Council decides to sell the last lot, all proceeds are sent back to this Fund.

FY 2020 Adopted Budget Highlights:

The General Fund Revenues for the FY 2020 Budget are \$33.6 million and the General Fund Expenditures are \$34.9 million (about a 1% change for both revenues and expenditures).

Property Tax Levy

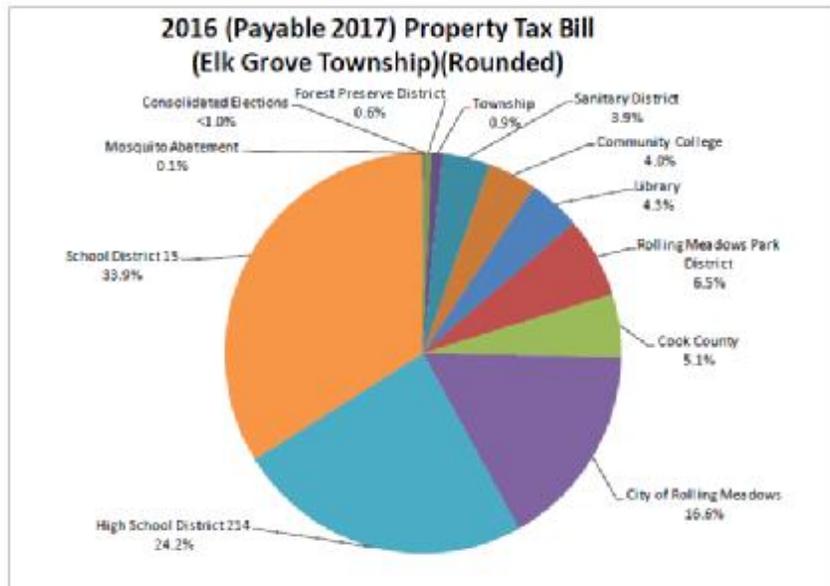
The City's property tax levy consists of Police and Fire Protection (a portion of the overall cost); Police, Fire and IMRF Pensions; Public Works operations (only a small amount of the overall cost); a portion of the Annual Street Program cost; 911 Fund services; and the 2018 and 2019 bond payments.

Where Do My Property Taxes Go?

Every dollar of property tax paid by Rolling Meadows residents is divided among taxing districts. The City portion of the typical property owner was approximately 16% including the Pension Funds (shown for Elk Grove Township) (rounding differences may occur).



This means from each property tax dollar paid, approximately 16 cents supports City services.



Property Tax Levy for the FY 2020 Budget

The City Council approved the Property Tax Levy for FY 2020 Budget, using reserves to reduce the Property Levy to a \$350,058 increase (or by 2.4%). The primary reason for the increase is due to pension increases.

The reduction is found in the Police and Fire Protection line items of the property tax bill for transparency. These two line items will need to be returned in the FY 2021 Budget. To lower the property tax levy, the use of reserves totals \$676,108. Cook County requires that the City levies by dollars. This means that the City reduced the two line items called Police Protection and Fire Protection by \$338,054 for each line item (or from \$1,850,000 to \$1,511,946).

DRAFT TAX LEVY - FY 2020 PROPOSED BUDGET					
** DRAFT ** AS DISCUSSED AT THE JUNE 18, 2019 COW MEETING					
	2017	2018	Proposed	Dollar	Percent
	Tax Levy	Tax Levy	2019	Change from	Change
			Tax Levy	From 18 Levy	From 18 Levy
General Fund					
Police Protection	\$ 1,850,000	\$ 1,850,000	\$ 1,511,946	(338,054)	-18.3%
Fire Protection	1,850,000	1,850,000	1,511,946	(338,054)	-18.3%
Police Pension	3,493,779	3,400,000	3,600,000	200,000	5.9%
Fire Pension	3,793,563	3,700,000	4,380,000	680,000	18.4%
IMRF Pension	850,000	800,000	900,000	100,000	12.5%
Public Works Operations	187,002	1,087,002	187,002	(900,000)	-82.8%
Sub Total General	12,024,344	12,687,002	12,090,894	(596,108)	-4.7%
Local Road Fund					
Annual Street Program	900,000	1,000,000	1,000,000	0	0.0%
E911 Fund					
E911 Service	651,500	700,000	700,000	0	0.0%
Debt Service Purpose					
2002A Bond (matures FY 2018)	430,500	0	0	0	0.0%
2018 Bond (matures FY 2038)	0	0	696,833	696,833	0.0%
2019 Bond (matures FY 2039)	0	0	249,333	249,333	0.0%
	430,500	0	946,166	946,166	100.0%
Total City	\$ 14,006,344	\$ 14,387,002	\$ 14,737,060	\$ 350,058	2.4%

Use of General Fund Reserves Total \$676,108 which reduces the Police Protection and Fire Protection line items each by \$338,054. These line items will return to the \$1,850,000 amounts for the 2020 Property Tax Levy for the FY 2021 Budget.

Additional Highlights for the FY 2020 Budget:

- § The FY 2020 Adopted Budget continues accounting for Police Department vehicles in the General Fund and eliminating the corresponding chargeback to the Vehicle and Equipment Fund for those vehicles and equipment.
- § The Police and Fire Pension contributions are in accordance with meeting the City Council’s goal to fully fund pension obligations by 2033 vs. 2044 and at 100% (tax levy data determined each year by the City’s Actuary). The City will be monitoring the effects of the new pension legislation adopted by the Illinois General Assembly.
- § There is an increase in the City’s Illinois Municipal Retirement Fund (IMRF) expenditures (non-union pensions).
- § The City continues its Community Events Program in FY 2020 with a slight increase budgeted for Farmers & Food Truck Events, Wine Down by the Creek Event, Block Party Event, and the successful National Night Out Event.
- § The Equipment chargebacks were increased from the FY 2019 Budget which is revenue into the Vehicle and Equipment Replacement Fund. As a reminder, these are not fully funded but a start towards providing a funding stream. Previous to FY 2014 there was no funding mechanism for funding equipment purchases. These purchases were using the Vehicle chargebacks to cover these expenses. The Ad-Hoc Capital Improvements Committee recommended creating Equipment chargebacks.

§ The Vehicle and Equipment Fund also pays for necessary upgrades for the City's information technology infrastructure. IT chargebacks were increased slightly for the FY 2020 Adopted Budget to fund these necessary upgrades (such as the City's ERP System).

Motor Fuel Tax Fund: The State Motor Fuel Tax Fund is a fund that receives monthly per capita distributions from the State of Illinois of the State's Motor Fuel Tax (it is a Local Distributive Fund revenue). The City typically receives approximately \$600,000 annually. Staff continues to monitor these revenues and Springfield's potential impact to these funds. The City will monitor the new statewide gas tax and any potential new revenues to the City. This data will be incorporated into next year's Capital Plan and in the FY 2021 Budget.

Local Road Fund: The Ad-Hoc Capital Improvements Committee focused much of their time and energy in reviewing projects and available resources for repairing and replacing the City's roads. For the 2019 Property Tax Levy funding the FY 2020 Budget, the Levy amount is \$1.0 million for the Local Road Fund.

As a reminder, the State Motor Fuel Tax Fund, now pays for \$600,000 Street Resurfacing/Annual Street Program. The Local Road pays for snow items and street light electricity.

Listed below is the general planning process for the Annual Street Program:

- Capital Planning Process* April to July (2019)
- Estimated Costs for 2020 Street Program* July-August (2019)
- Engineering Proposal Early-September (2019)
- Funding established by City Council at the August COW (2019)
- Field Investigation, Surveying and Cores Mid-September to Mid-October (2019)
- Design Engineering, IDOT Docs. Mid-October to Mid-November (2019)
- IDOT Review and Approval Mid-November to Early January(2019/2020)
- Advertising Early to Mid-January (2020)
- Bid Opening Late January to Mid-February (2020)
- Council Actions March to April (2020)
- Construction Mid-April to Summer (2020)

**The capital planning process is one that requires attention throughout the year. Staff and the Ad-Hoc Capital Improvements Committee are discussing increased planning efforts that reflect a year-round process, which will establish project cost estimates over a five-year period.*

To view updates on the City's Construction Projects – go to the City's homepage at www.cityrm.org



and select  ***from the left handside.***

One of the City’s primary roadways, Kirchoff Road, was completed in FY 2019. Nearly two miles of pavement between Hicks and New Wilke Roads were resurfaced. The \$2 million program – 80% of which was funded by grants provided through the Federal Surface Transportation Program (STP) – also reconfigured the medians located near Route 53, upgraded the bridge that spans Salt Creek in the City’s downtown area, and replaced below-ground signal loops that regulate traffic flows at intersections.



Utilities Fund: The Utilities Fund consists of water, sewer and stormwater projects, and is funded through their respective user fees. This major fund for the City funds the City’s operating, capital and debt needs to provide water, sewer and stormwater services for its residents and businesses.

Building for the Future: (Also see the article that follows this Executive Summary). The Ad-Hoc Capital Improvements Committee continued their work with reviewing the Utility Rate Structure. In FY 2019, the engineering firm, Baxter & Woodman presented their Utility Rate Study to the City Council. The recommendations set forth included issuing bonds for **three, major watermain/underground utilities capital projects** and to not increase utilities rates for the next two to three years. With this overall rate stabilization, the City will review the impact each year through the budget process.

WATER MAIN REPLACEMENTS*

High-priority water main replacement projects taking place throughout Rolling Meadows will improve water capacity, fire protection coverage, and system reliability for area residents and businesses in the following areas:

- **Wavery Park/Weber Drive.**
Expected completion date: Late 2019 (north of Oak Lane); 2020 (south of Oak Lane)
- **Arbor Drive.**
Expected completion date: September 2019
- **South Street/Plum Grove Drive.**
Expected completion date: October 2020

*These projects will enable the City to replace decaying, undersized cast iron lines that have resulted in nearly 30 reported water main breaks over the past 15 years with stronger – and safer – materials.

Vehicle & Equipment Replacement Fund: The Vehicle & Equipment Replacement Fund is used to purchase rolling stock of vehicles and major pieces of equipment. It is funded through charges assessed to the General, Garage, Refuse, and Utilities Funds. These charges are allocated on types of equipment used by the Departments. The Ad-Hoc Capital Improvements Committee suggested creating a chargeback for equipment for the FY 2014 Budget and will continue in future budgets going forward. This was slightly increased in the FY 2020 Adopted Budget. This chargeback will increase incrementally over time. Again, this Fund does not have the full chargeback for both vehicles and equipment flowing into the Fund from other funds. The full chargeback is not assessed in order to mitigate the negative impact on the General, Garage, Refuse and Utilities Funds. The City continues to make strides towards fully funding chargebacks.

With the FY 2014 Budget and going forward, the Police Department Vehicles are budgeted for in the General Fund for the adopted budget and have sheets prepared in the CIP summary sheets. However, again, to maintain the integrity of the planning program, the cars are listed in the detail sheets for review. For FY 2020 the full amount of the vehicle and equipment (from the FY 2020-FY 2024 CIP) has been loaded into the General Fund (equipment used to be out of the Vehicle & Equipment Replacement Fund).

Note: Vehicle Replacement Committee reviews vehicle purchases and provides feedback to the City Council for vehicle replacements. The Ad-Hoc Capital Improvements Committee does not review vehicle purchases.

Continued for the FY 2020 Adopted Budget – there is a 5th year of a repayment of \$100,000 towards the interfund transfer from the General Fund to the Vehicle & Equipment Replacement Fund as part of a repayment plan (50% completed). This may be expedited over time.

Building and Land Fund: The Building and Land Fund is used for the maintenance, renovation, or building of City owned buildings and facilities. Several of this Fund’s projected capital projects include a sharing of costs with the Park District. As discussed by the Ad-Hoc Capital Improvements Committee, Staff is exploring making this Fund entirely a capital fund and removing commodities from this Fund in the future. This Funds’ financial outlook could be greatly impacted by ongoing discussions about the Old Public Works building. (More funds are needed for capital improvements.)

911 Fund: The City contracts its emergency communication dispatch services through Northwest Central Dispatch Services since 2009. All parts of the emergency communications system is accounted for in this Fund. The Tax Levy for the FY 2020 Budget is \$700,000. There will be required capital purchases coming from Northwest Central Dispatch in FY 2020. This Fund now has a Fund Balance Policy and is range with the policy. Annually, this Fund should typically have approximately \$1.0 million in reserves.

Fire Stations Fund: The City’s strong financial position helped the City maintain its credit rating and receive optimal interest rates to issue general obligation bonds. The City completed the construction of one of two fire stations in December 2019 (Fire Station #15 moved from 3111 Meadow Drive to 3201 Algonquin Road). The second fire station is nearing completion (Fire Station #16 – will be completed in March of 2020) (this fire station is moving from 2455 Plum Grove Road to 2340 Hicks Road).

Liability Insurance Fund: The Liability Insurance Fund is an internal service fund that covers the liability risks of the City of Rolling Meadows. The City is a member of Intergovernmental Risk Management Agency (IRMA) which pools risk across municipal members in Illinois. Over time, the City's good experience (as well as IRMA members overall) has actually led to a reduction in liability insurance costs.

The Liability chargebacks for the FY 2020 Adopted Budget are the same amount as the FY 2019 Budget due to the fact that the Fund has received some stabilization in its risk pool (Intergovernmental Risk Management Agency – IRMA).

Health Insurance Fund: The Healthcare Insurance Fund is an internal service fund that manages the City's healthcare costs. The City is part of a pool (IPBC – Intergovernmental Personnel Benefit Cooperative). There has been some savings in this area the last several years due to being part of the municipal cooperative. There is much uncertainty due to the Affordable Healthcare Act.

As mentioned, the City has been accumulating funds in the General Fund for the purpose of funding Compensated Absences. At the end of FY 2020, the City will have \$1.4 million towards this effort. For FY 2020, there is no transfer since there are adequate funds for this balance at this point in time. Each year this will be evaluated.

Tax Increment Financing Districts (TIFs): The City has two TIF districts:

TIF #2 Kirchhoff/Owl: Due to a weakened housing and property market, this Fund has experienced a lower than expected Equalized Assessed Value (EAV). This has limited this Fund's ability to raise revenue to contribute to the Fund. TIF District No. 2 – Riverwalk Condominiums and Retail Space (created 2002) encompasses the Wellington Area at the corner of Kirchhoff and Owl, as well as the green space across from City Hall (Lot 4 is still in the City's control) and not on the property tax roll as originally projected. The City paid its general obligation debt for the development of this project in FY 2017. Projections show that by the end of its life, the Fund does become positive (approximately FY 2023).

TIF #4 Golf Road Conservation Area (known as the Gallagher TIF): TIF #4 was approved by the City Council at the July 28, 2015 City Council Meeting. There are funds coming in for this TIF due to the TIF's equalized assessed value increasing. The significant investment by Arthur J. Gallagher has resulted in EAV amounts increasing initially from \$13 million to approximately \$40 million.

The FY 2020 Adopted Budget uses this estimate based on data provided by Ernst & Young. The Property Tax Increment may change from year-to-year. This is only an estimate and is a working draft. The Contractual and Other Services are the remaining dollars on the TIF and some items such as the Squibb Road Construction Project as well as any "But For" costs will be paid first from these dollars. The Annual City Administrative Fee is was increased (compounded annually) for the FY 2020 Adopted Budget. The City is monitoring changes to the EAV and the impact of the construction value increases with the improvements to the TIF area. The City completed its first payment from the property tax increment received in FY 2019 to AJ Gallagher Insurance. The City released funds per the Redevelopment Agreement.

Funds Not Included in the Budget: The Police Asset Seizure Fund, the Foreign Fire Insurance Fund, Police and Fire Pension Funds and the City's Escrow Fund (building permit surety bonds and others) are not accounted for in this budget. All are subject to review as part of the City's audit process (and other state and federal audits as required) and the financials for these funds are available through the City's Comprehensive Annual Financial Report.

There are many expenses paid from the Police Asset Seizure and some from the Foreign Fire Insurance Fund that helps offset City expenses. These monies are governed by separate governing authority/boards.

Financial Policies & Procedures

In order to insure that the City continues to meet its immediate and long term service goals, several financial policies and procedures have been implemented by management. Highlighted are some of the more pertinent policies that the City follows:

- § In 2019, the City Council adopted a Fund Balance Policy for the Garage Fund whereby the City will strive to maintain \$1.0 million to \$1.5 million as fund balance reserves (typically covering one year's of expenses in the Fund).
- § In 2016, the City Council adopted a Fund Balance Policy for the 911 Fund whereby the City will strive to maintain one to one and half times the average expenditures in the 911 Fund. The Fund should have approximately \$1.0 million as fund balance reserves and the City is incrementally growing this Fund's reserves for future capital and operating expenses.
- § In FY 2015, the City Council adopted a Fund Balance Policy for the Refuse Fund which will strive to hold 30% to 50% of Fund Balance (Fund Balance to Expenditures) in the Refuse Fund.
- § In FY 2014, the City Council adopted a Fund Balance Policy for the General Fund which the City will strive to hold 15% to 30% of the City's General Fund – Fund Balance to Operating Expenditures in reserves.
- § In FY 2019, the City Council adopted an updated Investment Policy following state/federal statutes, GFOA best practices and other guidelines.
- § Issued a Comprehensive Annual Financial Report within 180 days of the end of each fiscal year that complies with generally accepted accounting principles.
- § The Ad-Hoc Capital Improvements Committee reviews capital projects and offer recommendations for long-term capital improvements.
- § The City is committed to rebuilding fund balance reserves, eliminating negative fund balances and has made significant progress to that end (also working on cash balances).

- § Posted on the City's website employees' salary and benefit data, as a continued transparency initiative (providing this data since 2011).
- § As required by Public Act 97-0609, the City posted employee compensation data for Illinois Municipal Retirement Fund (IMRF) employees who are expected to receive compensation greater than \$75,000. The City took this mandate one step further, to enhance transparency, and published this data for all employees.
- § In FY 2013, the City refinanced General Obligation Bonds work more than \$2.0 million dollars which will save a little more than \$60,000 over the next five years. The bonds were originally issued to pay for redevelopment costs at the mixed use Riverwalk development on Kirchoff Road (the City's TIF #2 Fund).
- § Prepared and reviewed monthly revenue, expenditure and cash balance reporting for all funds with particular focus on the General Fund to the City Council. These financial reports ensure that the City Council is made aware of any variances from the appropriated budget. (The budget document continues to be revised and made easier to understand.)
- § File Annual TIF Reports as required by the State of Illinois.
- § Adhered to a capitalization policy which establishes the capitalization thresholds and estimated useful lives of fixed assets.
- § Mid-year prior to the presentation of the adopted budget, the City prepares a five-year capital plan with a five-year financial forecast which outlines management's intentions regarding fixed asset purchases and infrastructure improvements.
- § Followed a purchasing policy to ensure that goods and services are obtained in a timely manner at the lowest possible cost.
- § Followed a written credit card policy for all business-related credit card purchases. Employees must sign a credit card policy agreement prior to a city-issued credit card may be issued.
- § Adhered to an investment policy which invests public funds in a manner which protects principal, maximizes return for a given level of risk and meets the daily cash flow needs of the City.
- § In June, the City complied with the state-mandated annual treasurer reporting requirements. The report is published in a local newspaper and posted on the City's website at www.cityrm.org under the Finance Department page.

Upcoming Goals & Thoughts for FY 2020 and Beyond

- Continue to review the City's Debt Service structure to find opportunities for savings where possible.
- Review the City's Fund Balance Policies on an annual basis.
- Review the City's Investment Policy for possible updates and changes.
- Review the City's infrastructure needs in relation to the Old Public Works Building.
- Discuss and review the local road improvements and funding options.
- Continue the work of the Ad-Hoc Capital Improvement Committee for long-term infrastructure planning and the Utilities Fund.
- Continue the work of the Vehicle Replacement Committee for long-term planning of the City's vehicle fleet.
- Continue economic development activities through the work with the Economic Development Committee, the Rolling Meadows Chamber and other organizations.
- Continue discussions on Roads and funding.
- Continue funding pension obligations and understand the impact of the new police and fire pension legislation.
- Complete the City's website "refresh" and adding additional content/information to the website.
- The City is planning its 3rd annual local business expo to encourage business-to-business networking and help residents learn more about companies.
- The City will be actively engaged with the regional collaboration, Next Level Northwest (NLNW), a community-based business accelerator.
- The City will update its Zoning Code.
- Participate in the U.S. Census Complete Count for the 2020 U.S. Census.



Final Summary

In addition to the City's focus on economic development and growth, the City strives to create a high quality of life for its residents and businesses. Given the community's support of community events, a volunteer Community Events Committee will continue planning and work for FY 2020's community events. The City celebrates its 65th Anniversary and will be planning special events in 2020.

The City of Rolling Meadows City Council, Management and Staff take a thoughtful and fiscally responsible approach to planning and implementing the annual budget. The City continues to improve its financial strength by increasing fund balances, eliminating negative funds, increasing pension funding while continuing to provide quality services to the City's residents and businesses.



Long-term capital planning helps City officials maintain residential side streets and underground utility systems.



Building for the Future

Re-investment in City infrastructure drives water main replacement and road reconstruction projects.

More than 90 miles of water and sewer lines that run beneath Rolling Meadows ensure a safe, reliable network for residents and business. Meanwhile, above ground, an extensive web of City roads and thoroughfares help connect all points in town. Maintaining a modern infrastructure of this size – one that is capable of meeting the demands of a growing community – ranks among City leaders’ top priorities.

Major Capital Projects Proceeding in 2019–2020:

STREETS

• Kirchoff Road resurfacing

Crews are completely resurfacing 1.75 miles of Kirchoff Road (between Hicks and New Wilke).
Expected completion date: Late summer 2019

• Street reconstruction/resurfacing

Roadway improvements taking place during the 2019 construction season include reconstruction of six residential side streets in the vicinity of Euclid Avenue/Quentin Road, and resurfacing work on seven additional streets in residential neighborhoods bordered by Kirchoff, Wilke, Central, and East Frontage Roads.
Expected completion date: Summer 2019

WATER MAIN REPLACEMENTS*

High-priority water main replacement projects taking place throughout Rolling Meadows will improve water capacity, fire protection coverage, and system reliability for area residents and businesses in the following areas:

• Wavery Park/Weber Drive

Expected completion date: Late 2019 (north of Oak Lane); 2020 (south of Oak Lane)

• Arbor Drive

Expected completion date: September 2019

• South Street/Plum Grove Drive

Expected completion date: October 2020

Capital Projects Completed in 2017–2018:

In the last few years, Rolling Meadows has completed multiple upgrades to revitalize City infrastructure systems that, in many cases, dated back more than 50 years and had reached the end of their expected service lives. These include:

- Kennedy Pond storm water system upgrades
- Central Road sanitary sewer improvements
- SCADA water system (electronic monitoring) modernization
- Squibb Avenue/Apollo Drive extension

**These projects will enable the City to replace decaying, undersized cast iron lines that have resulted in nearly 30 reported water main breaks over the past 15 years with stronger – and safer – materials.*

How Capital Projects are Funded

Roads

Funding for City road repairs comes from multiple sources:

- State and local motor fuel (MFT) taxes
- Natural gas use tax
- Property tax levy
- Federal, state, and local grants

Water Main Replacements

Monthly utility bills paid by customers – including water, storm water, and storm sewer management fees – help offset the costs of maintaining Rolling Meadows' aging underground water systems. A critical challenge facing City planners is how to effectively fund system updates/upgrades while limiting the burden on taxpayers who fund these operations.

Bond Issue to Fund Water Main Upgrades

Faced with the need to complete extensive repairs to the City's antiquated system of water mains, City officials approved the sale of municipal bonds to raise the revenue necessary for completing these projects within a two-year timeframe.



Recent storm water system upgrades at Kennedy Pond are examples of the City's long-term focus on capital projects.

Long-Term Planning Essential

Rolling Meadows' five-year Capital Improvement Plan (CIP) is a financial planning tool that provides options for funding long-term infrastructure projects. It is used by City leaders to prioritize needs and ensure taxpayer value. Learn more at www.cityrm.org/233/financial-reports.



Rolling Meadows derives funding for its annual Streets Program from multiple sources.

Why Issue Bonds?

- Avoid excessive up-front costs when replacing aging/obsolete infrastructure
- Manage costs more efficiently (across multiple years) on behalf of taxpayers
- Maintain healthy fund balances
- Improve services to residents and businesses

Strong Credit Rating Benefits City Strategy

Both S&P Global Ratings and Moody's Investors Service recently affirmed Rolling Meadows' strong credit rating (AA+ and Aa3, respectively), following an extensive review of the City's budgetary performance and financial policies/practices.

The strong ratings reflect each agency's view of Rolling Meadows as a strong investment opportunity.

It also allows City officials to issue bonds to fund these capital upgrades at lower rates – saving taxpayers thousands of dollars in interest when paying off the bonds.

S&P Global
Ratings

MOODY'S
INVESTORS SERVICE

Government Profile

Home Rule Authority

The City of Rolling Meadows is a Home Rule Unit by virtue of the provisions of the Constitution of the State of Illinois of 1970. Passed by the City's residents via referendum in 1985, Home Rule allows a community to take actions not specifically prohibited by the state statutes. Conversely, a non-home rule community can only undertake those actions specifically allowed for in the state statutes. Home Rule enables a municipality or county to establish its own system of self-governance without receiving a charter from the state. Home rule shifts much of the responsibility for local government from the state legislature to the local community. The most significant powers granted to a home rule community include the ability to enact its own police powers (health, safety, morals and general welfare), to issue bonds without referendum and exemption from property tax caps under the Property Tax Extension Law Limit (PTELL).

Council-Manager Form of Government

The City of Rolling Meadows operates under the council-manager form of government. The council-manager form is the system of local government that combines the strong political leadership of elected officials in the form of a council or board, with the strong managerial experience of an appointed local government manager. This form of government establishes a representative system where all policy is concentrated in the elected council and the council hires a professionally trained manager to oversee the delivery of public services. Under council-manager form, those duties not specifically reserved by the elected body pass to the City Manager and his/her professional staff.

The legislative authority of the City is vested in a seven-member council, each elected from their respective wards. The mayor and the city clerk are elected at large. Each alderman and the mayor serve staggered, four-year terms with term limits. The City Manager administers the City's day-to-day operations, which includes a full range of government services including police and fire protection, water and sewer utilities, street construction and maintenance, refuse collection, code enforcement, finances, planning and zoning and general administrative services.



Gateway Park in Rolling Meadows.



2018 July 4th Youth Parade Marshal Winners.

Location



The City of Rolling Meadows is located in northwest suburban Cook County, 27 miles from downtown Chicago, and approximately 10 miles west of O'Hare International Airport. Two major expressways serving the northwest suburban area are the Northwest/Jane Adams Tollway (Interstate 90) of the Illinois Toll Road and Illinois Route 53 (also serving, for part of its length, as Interstate 290). The entire interchange of these two expressways is within the City of Rolling Meadows, as are three other interchanges off Route 53.

Area

The City of Rolling Meadows encompasses 5.5 square miles and is centrally located within the "Golden Corridor", with O'Hare airport approximately 10 miles east of the City. The City's development, like that of much of the Northwest suburbs, traces to the early-mid 1950's when the Illinois Toll Road and O'Hare International Airport were under construction.

Rolling Meadows is part of the Chicago Northwest suburban area that encompasses 32 communities along Interstate 90 from O'Hare airport to Elgin, Illinois. This "Golden Corridor" is home to approximately 900,000 persons, as of the 2010 census, and employs more than 550,000. The diversity of business and industry provides a stable economic base, which in turn creates outstanding municipal services, educational systems, health and human care agencies and recreational facilities.

History

In 1836 Orrin Ford became the first landowner in the area that is now Rolling Meadows, staking his claim of 160 acres in the tranquil forests and gently rolling terrain of an area known as Plum Grove. Other farm families followed, many traveling from Vermont. By the early 1840s settlers had built a dam across Salt Creek and had laid claim to the entire Plum Grove area.

The community became part of newly formed Palatine Township in 1850 as German immigrants arrived. In 1862 they erected the Salem Evangelical Church, whose 40-foot-square church cemetery at the corner of Kirchoff and Plum Grove Roads still stands today, a bit of history amid bustling traffic and a strip shopping center.



Models of the first Rolling Meadows homes created a great deal of interest to passersby. This model was located in Des Plaines on River Road and was heavily advertised in the Chicago Tribune.

In 1927 H. D. “Curly” Brown bought 1,000 acres to build a golf course, with land adjacent to it for a racetrack. In the early 1950’s, Kimball Hill, the primary early residential developer of the City, purchased approximately 537 of the 1,000 acres of farmland immediately south of the Arlington Racetrack. The land was rich with rolling fields, and though intended for a golf course, Kimball Hill broke ground for the first single family home on July 21, 1953. He initiated home sales by advertising a floor plan of his basic house in the *Chicago Tribune*. Although the response was positive, officials in neighboring Arlington Heights protested, hoping to develop the land themselves for estate homes. Prospective buyers of the Kimball Hill homes, however, persuaded the Cook County Board for zoning changes to allow Hill to proceed.

Late in 1953, the first families moved into the development, which Hill named Rolling Meadows, a result of one man’s vision for an affordable housing development targeted to young, post-World War II families. With a production schedule of 20 houses a week, 700 houses were sold by 1955, mostly to blue-collar workers. Hill donated \$200 per home for a school system, then built and equipped the first elementary school, which still functions today as Kimball Hill Elementary School. He also founded the Rolling Meadows Homeowners’ Association, donated land for parks, and funded the Clearbrook Center, a home for individuals with cognitive disabilities, which opened in 1955 and is still in operation today.

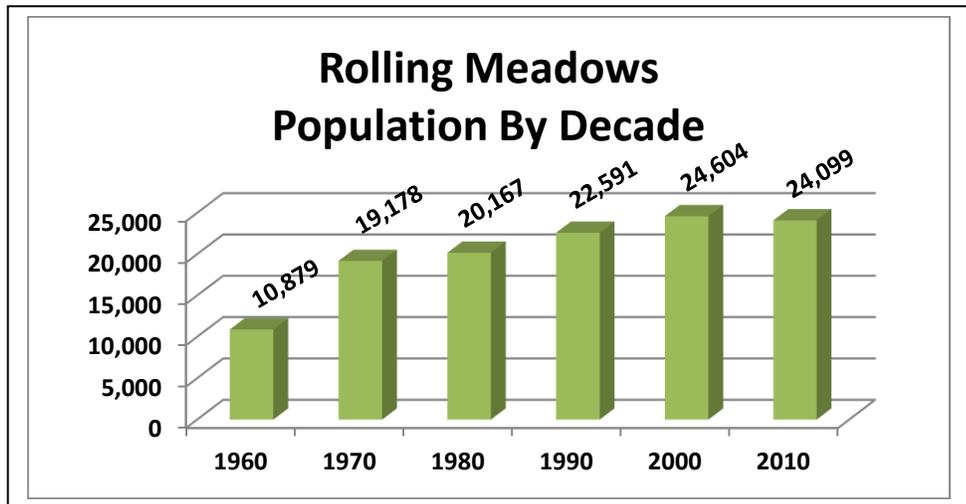


1958: Rolling Meadows City Hall and Police Headquarters.



1957: The original Community Church, then known as the “Church in the Barn”.

Community Profile



Population and Growth

At the time that the City of Rolling Meadows incorporated on February, 26th, 1955, it had a population of 5,162 residents. The 1960 Census recorded a population of 10,879, followed by 19,178 at the 1970 Census and 20,167 at the 1980 Census. In 1990, Census information recorded a population of 22,591; a 12.1% increase from the 1980 Census. In 1996, a Special Census was conducted in an area that had experienced a large growth spurt (number was raised to 23,140). The 2000 Census had Rolling Meadows at 24,604, with the 2010 Census recording the population for the entire City at 24,099.



Rolling Meadows Shopping Center, 1958

Rolling Meadows incorporated in 1955 as a City named for its gently rolling terrain, and soon began annexing land for future development. With a population of 5,162 at the time of incorporation, the city boomed during the 1950s and 1960s as businesses moved into the area. When Crawford's department store opened in the 1950s, it was the largest in the northwest suburbs (it closed in 1993). An industrial park opened on North Hicks Road in 1958, and Western Electric opened a facility on Golf Road in the 1960s which employed 1,500 workers. Developers inundated the area with apartment buildings, and by 1970 multifamily dwellings made up 35 percent of the total housing structures in Rolling Meadows. Single-family housing continued to flourish in Rolling Meadows as developers utilized the natural wooded setting for the subdivisions of Tall Oaks, Dawngate, and Creekside.

The City's population reached 24,099 by the 2010 Census, with a total incorporated land area of approximately 5.64 square miles. Rolling Meadows encourages economic growth and development, while still maintaining its small-town atmosphere. Brick-lined sidewalks, thousands of beautiful shade trees and the landmark Carillon Bell Tower and the Veteran's Memorial are incorporated into the downtown area along Kirchoff Road. Along Algonquin Road, modern office towers are home to some of the world's most renowned corporations, while Golf Road maintains a prestigious corporate-like campus atmosphere. In addition, there are more than 400 shops and restaurants in the area and numerous cultural attractions nearby. Other advantages include a state-of-the-art public library, outstanding school and park systems, award-winning police and fire departments, a full-service public works and community development department, a wide range of housing, daycare facilities, convenient transportation, and excellent health-care facilities.

People from many communities enjoy the landscaped 86-acre greenbelt complete with bike paths in the center of town, along Salt Creek. Rolling Meadows also borders the 590-acre Busse Woods, a Cook County Forest Preserve. Rolling Meadows is a City built on a tradition of good sense, thoughtful planning, and a solid work ethic. The City continues to prosper, making it a prime destination for businesses and families to have "a great place to call home".



Arthur J. Gallagher Corporate Headquarters built in 2016.



Paved bike trails along Salt Creek in beautiful Kimball Hill Park.

City Departments Profile

The City of Rolling Meadows employs approximately 160 full-time personnel, 19 part-time and 12 seasonal employees in total. The City offers a variety of services to its residents and businesses, including police and fire protection, finance services, public works, community development, water and sewer services, refuse collection, snow and ice control, and street maintenance.

General Government

The General Government Department includes the City Council, as well as Administration. The City Council consists of the Mayor and Aldermen (one from each of the seven wards), while Administration consists of the City Manager's and City Clerk's Offices, Human Resources, Information Technology, Public Relations, Adjudication and Community Events.



Mayor and City Council

The legislative authority of the City is vested in a seven-member council, each elected from their respective wards. The Mayor and the City Clerk are elected at large. Each Alderman and the Mayor serve staggered, four-year terms with established term limits.

City Manager s Office

The City of Rolling Meadows is a Manager-Council form of government. The City Manager is the Chief Administrative Officer for the City of Rolling Meadows. City Staff report to the City Manager and the City Manager is hired by the Mayor with the consent of the City Council. It is the role of the City Manager to direct Staff in daily administration of City services. The City Manager also serves as the budget officer for the City. The overall working of the office is to serve the Mayor and City Council, as well as administer and manage the City. Other divisions or areas of work in the City Manager's Office consist of Human Resources, City Clerk, Public Relations, Adjudication, Information Technology, and Community Events. The City Manager's Office is also responsible for the content and administration of the City's Facebook page and *News and Views*, a monthly newsletter that circulates to businesses and residents in both print and electronic format, alternating each month.

City Clerk s Office

The Deputy City Clerk is an appointed position and acts as custodian of the City seal, and official keeper of the records for the City of Rolling Meadows, including but not limited to ordinances, resolutions, and minutes. The City Clerk's office carries out the statutory requirements by complying with the Local Records Act, Freedom of Information Act, Open Meetings Act, & Consolidated Election Law. The Clerk's office provides service to the City and its residents regarding the City's official records, adjudication hearings, liquor licensing, block party permits, voter registration, and administrative duties.

Human Resources

Human Resources plays an integral role in the City of Rolling Meadows's benefit administration and maintenance, and policy development initiatives. Human Resources is part of the City Manager's Office and responsibilities include developing policies, educating City employees on human resource matters, keeping current on federal and state, collecting data for the City insurance, providing procedures, maintaining all personnel files and processing benefit time. The City of Rolling Meadows is an Equal Opportunity Employer.

Information Technology

The mission of the City of Rolling Meadows Information Technology division is to identify, implement and support applications and systems that enhance service delivery, enable employee productivity and utilize technology to further the City's goals. The Information Technology division is responsible for providing a wide variety of equipment and services. These services include maintaining and enhancing all communication platforms, project management, desktop/laptop support, email system, data backup, disaster recovery, software support and website administration. The City maintains a website where citizens and visitors can obtain information and inform the City of needed services. The on-line Work Order system allows individuals to alert the City of needed service at any time of day or night. The City's internet address is www.cityrm.org.



Community Events

Rolling Meadows staff and community groups plan and participate in the City's annual special events and programs each year. Some of these include the Veterans' Dinner, the Memorial and July 4th Parades, Taste the Town, Downtown Block Party, Fridays Rock! Concerts in the Park, Parking Lot Party, Wine-Down By the Creek, National Night Out, Senior Luncheon, Hometown Hoedown Fall Fest, Downtown Holiday Celebration and City Market events.



The Downtown Block Party on Kirchoff Road.



FRIDAYS ROCK! & Roll in Meadows concert series.

Finance



The Finance Department is responsible for all accounting and financial reporting, auditing, budgeting, utility billing, accounts payable, grant administration, accounts receivable, cash management, investments and collections functions. The Department prepares the annual budget, which is the strategic plan of the City. The Finance Department administers the audit process and preparation of the Comprehensive Annual Financial Report (CAFR) and Popular Citizens Report. The City of Rolling Meadows has received the Certificate of Achievement for Excellence in Financial Reporting every year since 1985. The Finance Department maintains the City’s switchboard and Cashier’s window and, as such, is often the first point of contact for residents and those conducting business with the City. The Department strives to provide a high degree of customer service for both the City’s internal and external customers.

Police

The Rolling Meadows Police Department employs approximately fifty full-time officers, numerous civilian support employees, volunteers and a community emergency response team consisting of trained members of the community. The Police Department employees are dedicated to excellence and serve with pride, integrity, respect and professionalism. The Department is a member of Northwest Central Dispatch System, Northern Illinois Police Alarm System and the Major Case Assistance Team, all committed to enhance the quality of life of its citizens by maintaining order, protecting life, property, and reducing the fear of crime. The Police Department is a Lexipol member agency that focuses on five key functional areas critical to public safety management, including what we call the "Five Pillars"- People, Policy, Training, Supervision and Discipline. The myriad of factors that funnel into these five pillars and influence law, best practices and case decisions are under constant review by the department and Lexipol specialists.



2018 "Shop With a Cop" community program.



Police Chiefs enjoy the National Night Out event.

Fire

The Rolling Meadows Fire Department provides core services, which include fire suppression, emergency medical services, specialty rescue, fire-prevention life safety initiatives and public education classes under the direction of the Fire Chief. Responding from two stations these services are delivered by utilizing cross-trained firefighter/paramedics staffing two advanced life support engines and ambulances daily. Daily response capabilities are enhanced by a strategic network of automatic and mutual-aid agreements with our surrounding communities. This collaborative approach to emergency response assures that response times are reduced and that adequate staffing is available to mitigate emergency incidents within the community. The Fire Department is divided into two distinct divisions, the Operations and Administrative Divisions.



The Operations Division consists of three shifts with fourteen personnel assigned to each of the 24- hour shifts. Each shift is led by a Battalion Chief who is responsible for the daily operations of the shift and functions as the incident commander for all street operations. Each of the two stations is staffed by one Lieutenant and four firefighter/paramedics. Shift personnel provide inspection services for all multi-family occupancies in the City, while assisting the Community Development Department with re-inspections. Additionally, the Fire Department has advanced training in hazardous materials, rope, trench, and confined space, collapse and water rescue response.

The Administrative Division of the Rolling Meadows Fire Department is responsible for the planning, organizing, coordinating, budgeting, overseeing, directing and control of all Fire Department operations.



Fire trucks on display at the City's July 4th Parade.



A burn demonstration at the Fire Department Open House.

Public Works

The Rolling Meadows Public Works Department is a skilled and diverse team of employees who are passionate about the City's duty to public safety, the stewardship of the City's assets, protecting our environment, and providing exceptional customer service. The vision and values are reflected in everything done by the Department as demonstrated by its core values:



- Treat all customers and employees with dignity and respect,
- Provide efficient, effective and responsive services,
- Pursue innovation and opportunities for continuous improvement, and
- Work together for the mutual good of the Department and the City.

The Public Works Department supports both the living and working environment of the City by providing:

- A safe and adequate supply of potable water,
- Transport for treatment and disposal of all sanitary sewage waste,
- Transport of storm water runoff,
- Disposal of all residential solid waste,
- Safe transportation systems, for vehicles and alternate methods,
- Vehicle maintenance for City departments,
- Maintenance of City buildings and grounds,
- Assistance with City engineering services and projects, and
- Administrative services for all of these functions.

In addition to the General Fund cost centers of Administration, Facilities, Forestry and Street Operations, the Public Works Department operates the Utilities, Motor Fuel Tax, Garage, Building and Land, Vehicle/Equipment and Local Roads Funds.

Utilities Services

The City's water supply is supported by five ground/below-ground tanks and reservoirs, two elevated storage tanks, and a back-up system that includes four deep-wells and 2 system interconnects. The City purchases Lake Michigan water through the Northwest Suburban Municipal Joint Action Water Agency (JAWA). Approximately 1.1 billion gallons of water are pumped through 85 miles of water main each year. Additionally, 71 miles of sanitary sewer with three lift stations and 55 miles of storm sewer are maintained under the direction of the Public Works Department. The City maintains 60 miles of underground storm sewer lines, five miles of open drainage ditches, 100 culverts, 3,000 catch basin and inlet structures, 1,500 storm sewer manholes and 11 miles of Salt Creek streambank.

Municipal Waste Services

The City of Rolling Meadows provides residential refuse and yardwork service to more than 5,900 single family homes in the community. Curbside recycling service is provided by an outside vendor. A refuse transfer station and associated infrastructure is located on Berdnick Street in the northwest corner of the City and is sublet to a private contractor.

Municipal Roadway Infrastructure

The City of Rolling Meadows maintains the infrastructure of approximately 70 miles of local streets. Maintenance includes full depth and pothole patching, street sweeping, preservative pavement treatments including crack sealing, striping, reliable and timely snow and ice control, street sign installation and maintenance, traffic signal maintenance, and the repair and maintenance of over 250 street lights. The City also maintains 134 miles of parkways, over 7,000 parkway trees, and 90 walkway lights. Maintenance includes parkway repairs, grass cutting of limited areas, tree trimming, tree removal, tree planting, and walkway light operations.



Community Development

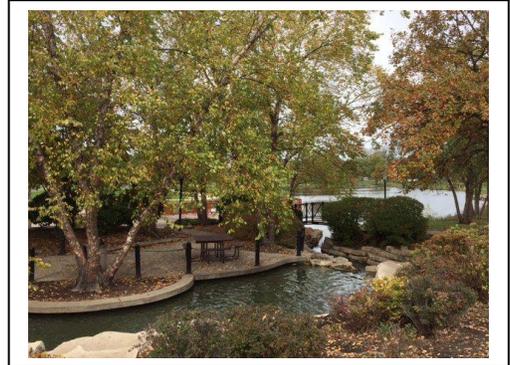
Community Development is a Division of the Public Works Department. The primary function of the Division is to encourage a healthy, safe, and prosperous community through programs, activities and enforcement of minimum standards that benefit the quality of life for the residential and business sectors. Economic opportunity, safety and compatability are emphasized by the Division as priorities. Some responsibilities of the Division include:

- Residential and business inspections,
- Business and contractor licensing,
- Code education and enforcement,
- Community planning and zoning,
- Health and sanitation inspections,
- Issuing development permits,
- Land use control,
- Property maintenance review,
- Rental dwelling licenses applications, and
- Economic and business development assistance.



Parks and Recreation

Five Park Districts serve individual portions of the community within the City of Rolling Meadows. Each is a separate legal entity from the City municipal government. The Rolling Meadows Park District maintains 11 parks, encompassing 144 acres, public swimming pool, two indoor ice arenas, a banquet hall and a Community Center, which has a public gymnasium, and an auditorium. The Salt Creek Park District provides five park sites that include a water-craft facility for renting paddleboats and canoes, a 9-hole golf course and driving range, a playground specifically designed for the handicapped, and numerous picnic pavilions. The Arlington Heights Park District has 58 parks, 2 golf courses, 2 tennis clubs and 5 pools, one of which is an indoor pool facility, and a 50-acre boating lake. The Palatine Park District offers 48 parks, four pools, a golf course, a disc golf course, two outdoor ice rinks and a performing arts center. The Schaumburg Park District has over 60 parks, two golf courses and three outdoor pools and one indoor water recreation facility.



Library

The Rolling Meadows Public Library operates under an appointed board that is separate from the City Council. Library Board positions expire on a rotating basis and are appointed by the City mayor as they are available, with City Council approval. Although Library operations are administered by the appointed members of the Library Board, the elected City officials have the final decision pertaining to the amount of property taxes that can be levied and the amount of debt that can be incurred by the Library Board. The City also supports the Library with numerous services, thus, the Library is a component unit of the City of Rolling Meadows.



The Rolling Meadows Public Library is a member of the “Reaching Across Illinois Library System” (RAILS) that services virtually an unlimited number of registered borrowers with books, periodicals, videos and other reference materials through reciprocal borrowing. “RAILS” acts as a catalyst to bring education and innovative programs such as the Internet to its members

Goals & Objectives



FY 2020 Adopted Budget

Departments: Administration, Finance & IT

2020 GOALS	2020 OBJECTIVES	2019 ACHIEVEMENTS
Continue the implementation process for an Enterprise Resource Planning (ERP) System for the City.	Evaluate and update policy and procedures for the ERP modules. Review the City's operations and provide recommendations for process improvements.	Completed the Work Order phase of the ERP Implementation. Initiated the Utility Billing Phase of the ERP. Updated documentation and trained Staff.
	Incorporate GIS data and mapping across the City's software platform. Offer training to City Departments to keep updated on ERP procedures.	
	Continue providing IT network infrastructure improvements as part of the City's investment in critical infrastructure.	Continued the City's GIS Integration, electronic scanning and evaluated municipal best practices for credit card/electronic payment processing.
To continue promoting Fiscal Transparency and to provide a financially stable environment for the City of Rolling Meadows.	Monitor fund balance policies to ensure compliance with reserve goals. Create new policies as appropriate.	Maintained the City's credit rating of an AA+ with Standard & Poor's and an Aa3 with Moody's. Successfully issued General Obligation Bonds in the amount of \$8.5 million for the City's Fire Stations Project to build and equip two fire stations.
	Update the City's website with key financial documents such as the City's Audit, Citizens' Financial Report, Budget, IMRF Total Compensation Report, Actual Wages/Benefits Report, Taxes and other items.	
	Apply and work towards achieving the Government Finance Officers Association's CAFR, PAFR and Budget Award Programs.	Reviewed the City's fund balance policies with the City Council. Staff presented the Garage Fund Balance Fund Policy and the Fund Balance Policy was adopted by the City Council. Update the City's Transparency Tab with key financial information such as the City's Audit, Citizens' Financial Report, Budget, IMRF Total Compensation Report, Actual Wages/Benefits Report and other items. The City updated its Investment Policy and it was adopted by the City Council.
Create more economic development opportunities and information for citizens and businesses.	Complete updates to the Zoning Code; conduct follow-up activities related to Comprehensive Plan recommendations.	Worked with the City's professional consultant to conduct Comprehensive Plan and Zoning updates.
	Continue promotion of retail, industrial and commercial development throughout the City through a comprehensive marketing program.	Hosted the Rolling Meadows Business and Community Showcase event and coordinated many business-to-business activities (including with the Rolling Meadows Chamber of Commerce).
	Continue quarterly publications of the City's <i>Business Messenger</i> newsletter.	Published the quarterly <i>Business Messenger</i> newsletter.
	Coordinate and host the 3rd Rolling Meadows Business & Community Showcase with an emphasis of interactive booths/technology.	Conducted numerous business retention visits and related follow-up activities. Apply and complete a grant for the US Census.
	Work on the US Census Complete Count for 2020.	
	Continue business retention program, including business visits and related follow-up activities.	Continue to strategically position the City for economic development opportunities including new revenue opportunities.
Showcase business sponsors of City events during 2020.	Showcased business sponsors of City events.	

Department: POLICE

2020 GOALS	2020 OBJECTIVES	2019 ACHIEVEMENTS
To provide the highest level of police services available to the Community and strive to make Rolling Meadows one of the safest and secure cities to reside, visit and work in.	To adhere to standards of excellence regarding best practices for Illinois police agencies in order to maintain and stay in compliance with the coveted accreditation from the Illinois Association of Chiefs of Police.	The Police Department received accreditation from the Illinois Association of Chiefs of Police. This was an approximately 2 year process and the Department is proud of this Achievement.
	Research and take the necessary steps to obtain grant funding from sources.	The Police Department in 2019 was successful in obtaining two grant awards. The first grant provided funds for rifle rated ballistic vests to better equip officers and to enhance their safety and the second grant helped offset the costs in funding the Department's Youth Summer Camp Programs for at risk youths.
Build partnerships with the community we serve and work with stakeholders to address needs and concerns as they pertain to police services.	To expand outreach programs with the area high schools and students.	In 2019 a Youth Police Academy was hosted at Rolling Meadows High School which proved to be a productive forum to improve young adult and police interaction.
	To expand the Triad Program, enabling law enforcement and the local senior population to be better informed of community police-related issues and programs that impact their lives.	Several presentations occurred during the course of the year to address issues brought forward from the two groups working together. At one point over 100 seniors attended a presentation during the fourth quarter of the year.
	Implement a City-wide award and honor ceremony to recognize those individuals who have helped make Rolling Meadows "A Great Place To Call Home" and have dedicated their time and efforts in helping their neighbors and the Community.	In 2019 The Police Department implemented the first "Bryan Anderson and Rolling Meadows Police Department's: Good Samaritan Award" program. The winners were chosen from nominated submissions by residents and were awarded at the August 6th Police Department National Night Out event.
Develop recently promoted personnel to perform at the highest standards and continue to focus in preparing future leaders of this agency.	Devote time and resources needed to invest in the training of personnel.	Six new officers attended basic academy training, with a typical academy class encompassing approximately twelve weeks of formal classroom training.
		The Police Department obtained a software program specifically to better and more accurately track and monitor training.
Continue to utilize technology to better and more efficiently serve the public.	Implement and provide training for the new records management system, e-ticketing software and other technological improvements as a result of the City's new enterprise resource planning system.	The Department utilized technology to allow the Agency to transition to electronic crash reporting in officer's police vehicle. This provides for more efficiency and time savings in addition to providing better access to motorists in obtaining copies of their crash reports.
Increase training in the area of drugged driving detection.	Train officers to more effectively address impaired motorist violations as a result of operating motor vehicles under the influence of recreational marijuana and other substances.	More officers are being trained and more work will be done regarding the new legal cannabis areas.

Department: FIRE

2020 GOALS	2020 OBJECTIVES	2019 ACHIEVEMENTS
Maintain and/or improve emergency response times within Rolling Meadows integrating new 911 dispatching software.	Utilize current resources recommended in NFPA 1710.	Continued tracking Turnover, Response and Travel times in order to compare to national standards set by the NFPA and CPSE and presented information to the public and City Council.
	Evaluate the impact of moving two fire stations based on risk profile, call volume and response capability after new stations are up and running by late March 2020.	Substantial Completion for Fire Station 15 -3201 Algonquin Rd with a move in date of mid-December. Started and have basic infrastructure in place at new Fire Station 16 - 2340 Hicks Road
	Activate new deployment models based on new fire station locations in a two step process. 1: When Station 15 is operational; 2: When both 15 and 16 are operational.	Started construction on new Fire Station 15. Developed and provided new response areas and stored them at 911 center of implementation.
	Use new CAD software to collect and interpret data on Alarm Processing Time and Response Times. (March rollout)	Adjusted our apparatus/manpower deployment to align with newly implemented Response Determinates from Northwest Central Dispatch Center. Planning for new CAD
Provide exceptional EMS and Fire service integrating Northwest Community Hospital's Mobile Integrated Healthcare Pilot Program.	Collect customer feedback on provided services from internal and external stakeholders.	Collected over 100 customer service surveys, of which, 98% responded with highly satisfied responses on all questions.
	Develop, execute and document all mandated trainings and meetings for use by OFSM, NFPA, OSHA, IDOL, NCEMSS, IDPH, and IRMA.	
	Maintain Emergency Operation Plan templates for all City Sponsored events to comply with Cook County Department of Emergency Management.	Accepted into the IDPH pilot program for Mobile Integrated Healthcare (MIH).
Attain a High Public Profile in Matters Related to Education, Prevention, Preparedness, and Mitigation as it Relates for Local and Area Emergency Disaster Incidents.	Offer CPR classes to the public and the Safe Senior program to senior residents.	Certified over 250 participants in CPR training.
	Expand the Role of the Community Emergency Response Team and the Interfaith Based Community Outreach Team.	Developed and trained all administration and staff on school emergency incidents.
		Developed Incident Action Plans for large scale community events.
	Train all Chief Officers and Other Designated City Staff to NIMS 300 Intermediate ICS for Expanding Incidents and 400 Command and General Staff.	Complied with NIMSCAST for All City Positions as it Relates to Incident Command and the National Incident Management System Database.

Department: PUBLIC WORKS

2020 GOALS	2020 OBJECTIVES	2019 ACHIEVEMENTS
Continue to evaluate services and assess potential efficiencies to meet community expected service levels and continue to monitor and modify staffing roles to accommodate Department needs.	Continue to evaluate operations and research, and implement potential efficiencies.	Conducted a Community Development Survey for resident and business feedback.
	Identify operational programs that have the potential for cost and manpower efficiencies.	Working towards reviewing fee schedules and other areas for future efficiencies.
	Evaluate programs to ensure that potential efficiencies and service levels properly align with community expectations.	Evaluated CD/PW Programs with resident input.
	Continue to evaluate the current needs of divisional and departmental succession planning and implementation.	Continued areas of success in planning for the City's future needs.
Begin planning efforts for the Public Works (City's) long-term equipment and operational storage needs related to the Public Works Building on Central Road and the Plum Grove Road Fire Station Building.	Evaluate long term document, police evidence, special events and other storage needs of the City.	Began the initial evaluation work on the City's space needs.
	Evaluate long term equipment and operational storage needs.	Began the initial evaluation work on the City's space needs.
	Begin conversations with Park District to evaluate the long term viability of the Berdnick Facility as a joint Facility.	Started to review the City's planning for its long-term building needs.
	Evaluate future land needs for Public Works operations.	Started to review the City's planning for its long-term building needs.
	Evaluate options and opportunities with existing assets	Reviewed the City's assets with the City's Ad-Hoc Capital Improvements Committee.
Refine capital planning efforts and update capital planning calendar and annual work plans to protect against institutional knowledge loss.	Integrate other City departments in planning process.	Worked closely with Departments on the City's 5-Year Capital Plan.
	Identify and systematically coordinate projects to minimize prolonged impacts, to improve efficiency, and to be cost effective.	Developed a longer, internal planning guide with Departments.
	Refine forecasting and estimating tools for long term capital planning strategies.	Integrated Staff-input on how to incorporate longer-term planning within the City's new software upgrade.
	Incorporate knowledge transfer strategies into	Integrated Staff-input on how to incorporate longer-term planning within the City's new software upgrade.

	Division work plans.	Developed documentation/procedures.
	Develop Controlling Principles to help establish capital and operational needs.	Developed documentation/procedures.
Continue to improve internal processes through new technologies and philosophies.	Continue efforts on the phased long-term update of the City's Water and Sanitary system SCADA infrastructure.	Completed one of the final phases for the SCADA program which will save the City in telecommunications costs.
	Begin installations to bring Lift Stations and Pressure Relief Valves on-line.	Completed one of the final phases for the SCADA program which will save the City in telecommunications costs.
	Refine department time and manpower tracking processes with newer processes and technologies.	

Property Tax Levy



FY 2020 BUDGET

PROPERTY TAX LEVY (2019) FOR THE FY 2020 BUDGET

	2017 Tax Levy	2018 Tax Levy	Adopted 2019 Tax Levy	Dollar Change from From 18 Levy	Percent Change From 18 Levy
<u>General Fund</u>					
Police Protection	\$ 1,850,000	\$ 1,850,000	\$ 1,511,946	(338,054)	-18.3%
Fire Protection	1,850,000	1,850,000	1,511,946	(338,054)	-18.3%
Police Pension	3,493,779	3,400,000	3,600,000	200,000	5.9%
Fire Pension	3,793,563	3,700,000	4,380,000	680,000	18.4%
IMRF Pension	850,000	800,000	900,000	100,000	12.5%
Public Works Operations	187,002	1,087,002	187,002	(900,000)	-82.8%
Sub Total General	12,024,344	12,687,002	12,090,894	(596,108)	-4.7%
<u>Local Road Fund</u>					
Annual Street Program	900,000	1,000,000	1,000,000	0	0.0%
<u>E911 Fund</u>					
E911 Service	651,500	700,000	700,000	0	0.0%
<u>Debt Service Purpose</u>					
2002A Bond (matures FY 2018)	430,500	0	0	0	0.0%
2018 Bond (matures FY 2038)	0	0	696,833	696,833	0.0%
2019 Bond (matures FY 2039)	0	0	249,333	249,333	0.0%
	430,500	0	946,166	946,166	100.0%
Total City	\$ 14,006,344	\$ 14,387,002	\$ 14,737,060	\$ 350,058	2.4%
<p>The City is reducing the Property Tax Levy (2019 Levy) for the FY 2020 Budget and using General Fund Reserves in the amount of \$676,108. The Police and Fire Protection line items were reduced by that amount. For the FY 2021 Budget, these line items will be restored to their previous amounts.</p>					

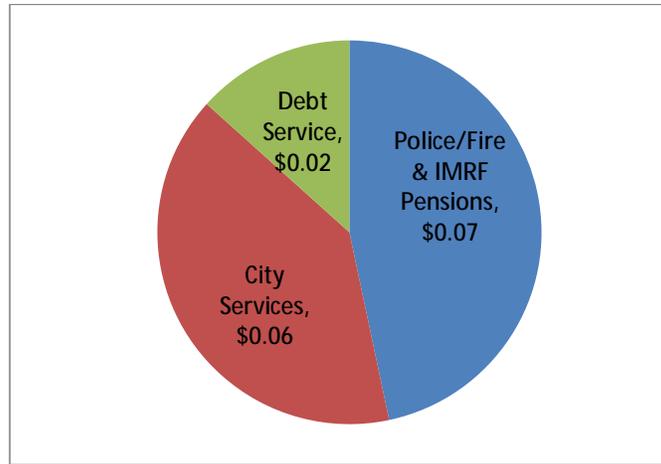
Property tax estimate increase by household - based on total dollar of property tax bill paid:		
Estimated Property Tax Bill	City Share = Approximately \$0.1594 cents of each Tax Dollar	Estimated Property Tax Annual Increase to Household
\$ 2,500	\$ 399	\$ 10
3,000	478	12
4,000	638	16
5,000	797	19
6,000	956	23
7,000	1,116	27
8,000	1,275	31
9,000	1,435	35
10,000	1,594	39
11,000	1,753	43
12,000	1,913	47
13,000	2,072	50
14,000	2,232	54
15,000	2,391	58
16,000	2,550	62
17,000	2,710	66
18,000	2,869	70
19,000	3,029	74
20,000	3,188	78

The above estimate represents the tax increase to a typical household's tax bill. The estimate is formulated from the prior year's City percentage of the tax bill. The City's portion of a property tax bill was approximately 16% for the 2017 Property Tax Levy. (Percentage is approximately 16% from the City's FY 2018 Audit.)

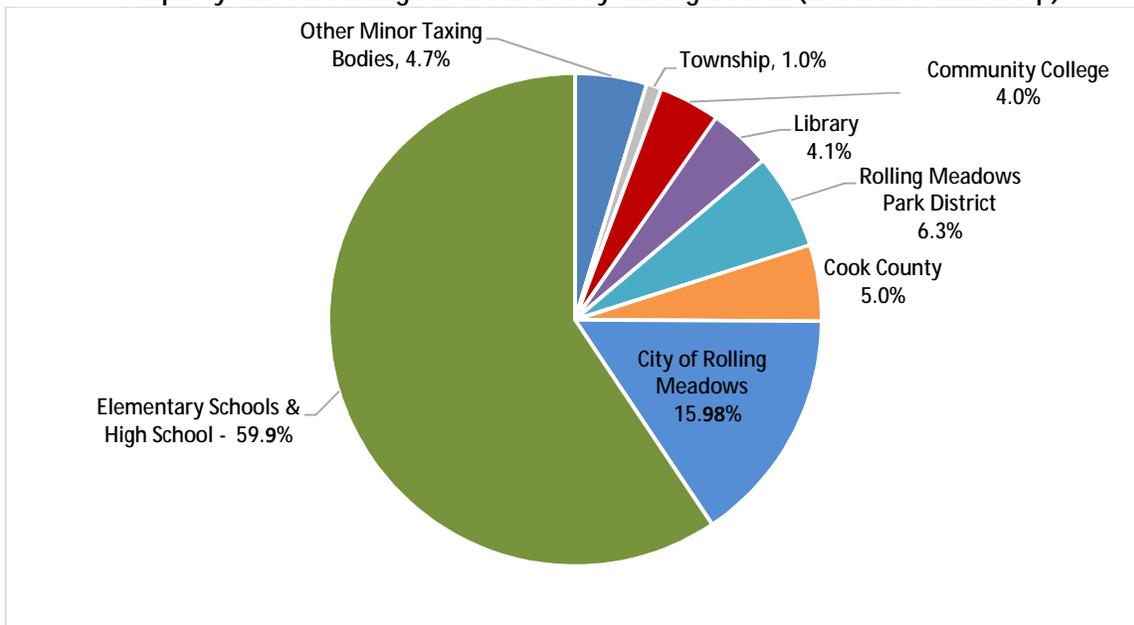
Additional Notes:

- 1) IMRF Levy increased due to IMRF changing their investment rate of return, mortality assumptions and IMRF had lower investment returns.
- 2) The Police & Fire Pension tax levy amounts are rounded slightly above the amount as prepared by the actuary.
- 3) The Annual Street Program Tax Levy is the same amount as last year.
- 4) The 911 Tax Levy remains the same as last year.
- 5) The Debt Service for the 2002A and 2005 Bonds have been paid in full and the 2018 and 2019 amounts are shown.

**WHERE THE CITY'S 16 CENTS OF A PROPERTY TAX DOLLAR GOES
(TAX LEVY FOR THE FY 2018 BUDGET)
(MOST RECENT DATA)**



Property Tax Percentage of a Tax Bill by Taxing Bodies (Elk Grove Township)



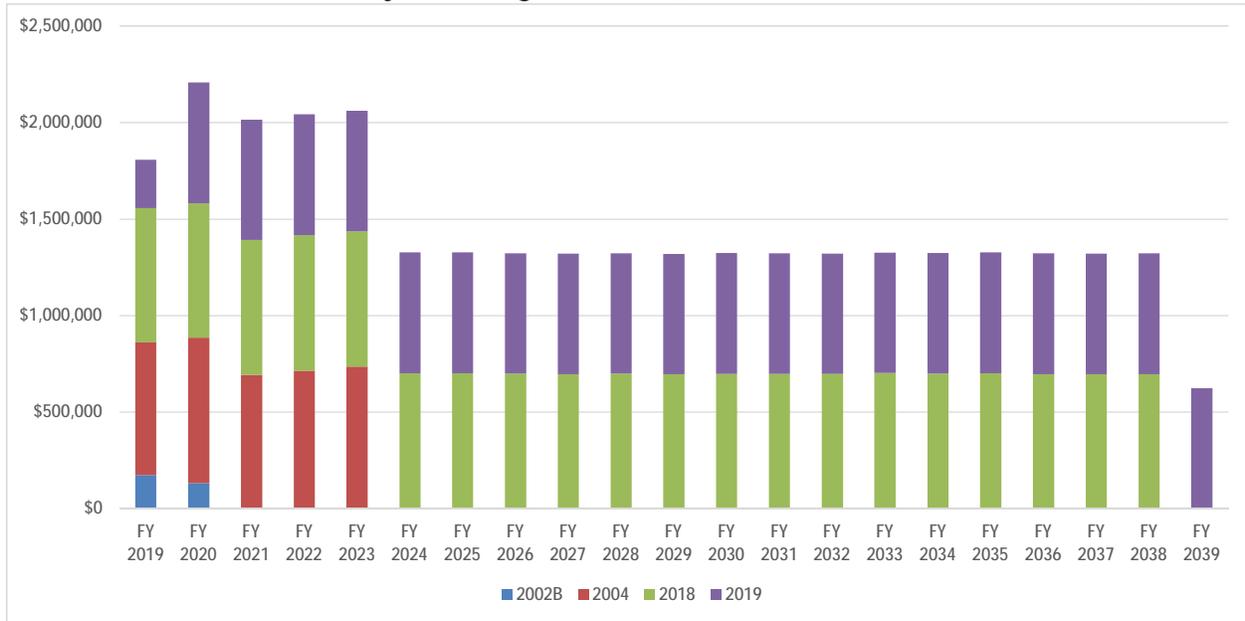
Source: The City of Rolling Meadows' 2018 Audited Financial Statements. These percentages are based from the data as presented in the City's FY 2018 Audit. As an example, this is one of three Townships – Elk Grove Township. The City's share represents about 16 cents of each dollar paid.

City's Debt Service



FY 2020 BUDGET

Current Outstanding Debt Service Payments
Estimated for the City of Rolling Meadows (includes the 2018 and 2019 Bonds)



Summary of Outstanding Bonds by Type

Bond Issues	City Fund Debt Retired By	Original Amount Issued	Budget Year-Debt is Paid Down	Estimated Principal & Interest @ 12/31/2018
Bond Series 2012 (2002B)	Utilites (20)	\$ 2,600,000	FY 2020	\$ 306,688
Bond Series 2012 (2004)	General Fund (01)	\$ 8,070,000	FY 2023	\$ 3,585,076
Bond Series 2018	Fire Stations (83)	\$ 9,500,000	FY 2038	\$ 13,675,633
Bond Series 2019	Fire Stations (83) & Utilities (20)	\$ 8,500,000	FY 2039	\$ 12,758,533
Estimated Total Principal & Interest				\$ 30,325,930

Notes:

- 1) The 2012 (2002B) Bond is paid by the Utilities Fund's revenues.
- 2) The 2012 (2004) Bond is retired by a transfer from the General Fund to the Debt Service Fund to pay for the bond. The amount of the transfer from the General Fund is approximately \$700,000 annually. This bond matures in FY 2023.
- 3) The 2018 Bond is for the Fire Stations Fund.
- 4) The 2019 Bond is for the remaining expenditures for the Fire Stations Fund and the underground, capital projects for the Utilities Fund (rate stabilization).
- 5) The City has IEPA Loans paid by the Utilities Fund which not shown on this chart. These loans are paid in full in FY 2033.

City's Fund Structure



FY 2020 BUDGET

Fund Structure Explanation

The City's budget follows Generally Accepted Accounting Principles (GAAP) for its accounting fund structure. The General Fund is the City's main operating fund and covers administration, finance, police, fire, board of fire and police, overhead, and some of the public works and debt service activities. As such, this fund is an important measure of the City's financial health and the City's ability to provide these essential services.

The City has two enterprise funds: the Utilities Fund and the Refuse Fund

The City has one debt service fund, which covers debt service for three of the seven general obligation bonds.

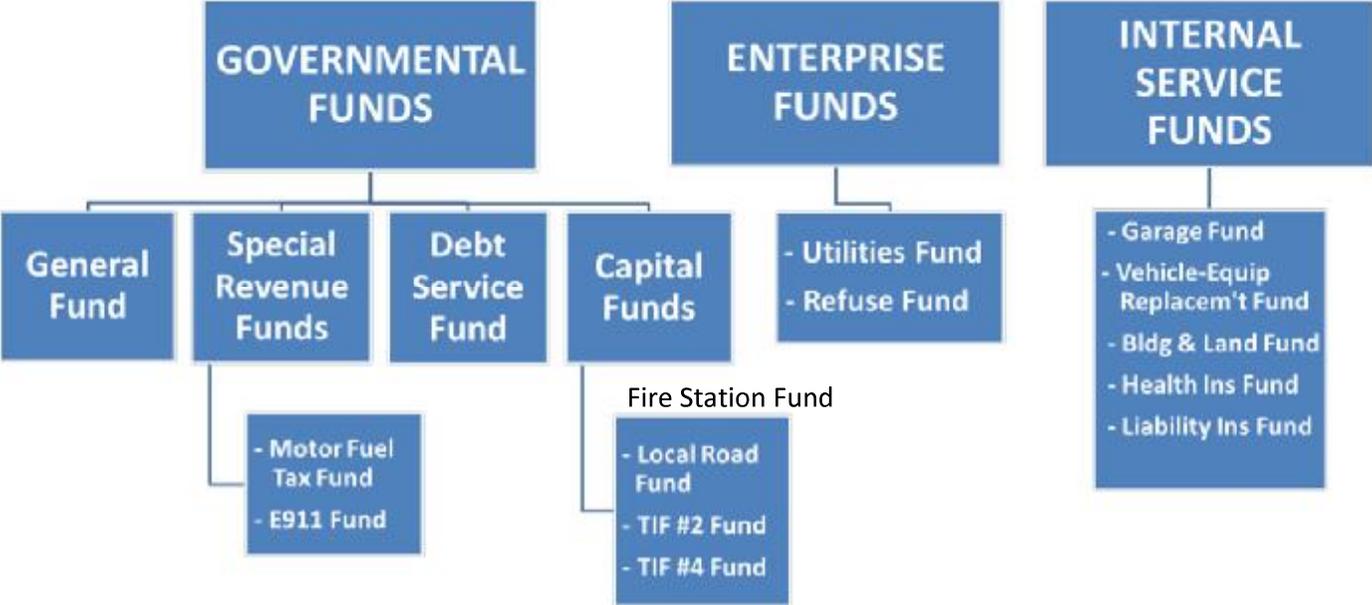
The City has two special revenue funds: the E911 Fund and the Motor Tax Fuel Fund. These funds have restricted revenues that must be spent on only certain services and goods according to state statute. The Motor Tax Fuel Fund expenses are restricted only to projects that are used to improve and maintain streets and lighting. The E911 Fund expenses are restricted to providing dispatch and emergency communication.

The City has five internal service funds: the Garage Fund, the Vehicle and Equipment Replacement Fund, the Building and Land Fund, the Liability Insurance Fund, and the Health Insurance Fund. These funds all provide services to other departments within the City. These funds are designed to charge the other departments (through chargebacks) for the cost of these services.

And finally, the City has four capital funds: Fire Stations Fund, TIF #2 Kirchoff & Owl, TIF #4 Golf Road, and the Local Road Fund. These funds are used to pay for capital improvement projects.

The Police Seizure, Escrow, Police and Fire Pension Funds and Foreign Fire Insurance Funds are not included since they are not budgeted by the City. These funds are subject to review under the City's Audit which is available in the City's Comprehensive Annual Financial Report (CAFR).

Fund Structure





"A Great Place to Call Home"

ACCOUNT NUMBER DETAIL

FUND LISTING

- 01 General Fund**
 - 10 - General Government
 - 20 - Finance
 - 25 - IT
 - 30 - Police
 - 40 - Fire
 - 70 - Public Works (*Community Development is a Division of Public Works*)
 - 80 - Health, Welfare, Safety
 - 90 - Administrative Overhead

- 03 Motor Fuel Tax**
- 04 911 Emergency Telephone Fund**
- 14 Municipal Garage Fund**
- 16 Refuse Fund**
- 20 Utilities Fund**
- 23 Liability Insurance Fund**
- 25 Vehicle & Equipment Replacement Fund**
- 33 Buildings & Land Fund**
- 37 TIF #2 Kirchoff/Owl Fund**
- 38 TIF #4 Golf Road Fund**
- 45 Health Insurance Fund**
- 47 Debt Service Fund**
- 61 Local Road Fund**
- 83 Fire Stations Fund**

ACCOUNT NUMBER BREAKDOWN

First 2 digits in the account number = FUND

Next 2 digits in the account number = DEPARTMENT

Next 4 digits in the account number = ACTIVITY/SUB-DEPARTMENT

Next 5 digits in the account number = OBJECT (WHAT EXPENSE IS)

Example: **01 - 70 - 7020 - 54640**



Thus, an account number in any fund with a "70" after the fund number is Public Works related.

Revenues & Expenditures Summary Sheets



City of Rolling Meadows - Fund Balance Summary - FY 2014 Audited Data

FUND NAME	BGN FY 2013 AUDITED FUND BALANCE	REVENUES - AUDIT	EXPENSES - AUDIT	NET CHANGE IN CURRENT YEAR FUND BALANCE	NET TRANSFERS IN OR OUT TO OTHER FUNDS	2014 AUDITED FUND BALANCE OR EQUIVALENT
Governmental Funds:						
General (01)	6,103,317	29,511,578	27,426,926	2,084,652	(156,063)	8,031,906
Motor Fuel Tax (03)	768,778	812,108	338,760	473,348	(600,000)	642,126
E911 (04)	179,389	706,666	552,429	154,237	(62,000)	271,626
Debt Service (47)	40,997	1,354,731	1,952,690	(597,959)	624,515	67,553
Local Road (61)	745,796	1,945,506	2,802,723	(857,217)	600,000	488,579
TIF #2 (37) Kirch/Owl	(890,492)	352,520	482,415	(129,895)	-	(1,020,387)
Foreign Fire Tax (26) *	52,100	41,989	49,513	(7,524)	-	44,576
Police Asset Seizure (17) *	250,517	107,824	147,323	(39,499)	-	211,018
Enterprise Funds:						
Utilities (20)	4,447,097	9,639,963	8,557,359	1,082,604	-	5,044,106
Refuse (16)	1,039,003	2,289,293	2,120,696	168,597	-	1,229,126
Internal Service Funds:						
Garage (14)	(19,354)	1,452,788	1,228,581	224,207	(5,000)	199,853
Vehicle-Equipment (25)	1,905,786	1,090,872	768,765	322,107	-	1,628,761
Building & Land (33)	344,642	445,129	399,197	45,932	-	578,810
Liability Insurance (23)	621,520	1,068,306	630,649	437,657	-	864,704
Health Insurance (45)	1,102,493	5,166,696	4,369,389	797,307	-	1,395,822
TOTAL ALL CITY FUNDS	\$ 16,691,589	\$ 55,985,969	\$ 51,827,415	\$ 4,158,554	\$ 401,452	\$ 19,678,179

Governmental Funds Balance:	
FY 2011 Total	\$ 3,480,732
FY 2012 Total	\$ 5,280,491
FY 2013 Total	\$ 7,653,232
FY 2014 Total	\$ 8,736,997
Increase from FY 2011 to FY 2014	\$ 5,256,265

City of Rolling Meadows - Fund Balance Summary - FY 2015 Audited Data

FUND NAME	BGN FY 2014 AUDITED FUND BALANCE	REVENUES - AUDIT	EXPENSES - AUDIT	NET CHANGE IN CURRENT YEAR FUND BALANCE	NET TRANSFERS IN OR OUT TO OTHER FUNDS	2015 AUDITED FUND BALANCE OR EQUIVALENT
Governmental Funds:						ACTUAL
General (01) **	11,459,051	31,937,816	31,467,815	470,001		11,929,052
		527,671	68,153			
Motor Fuel Tax (03)	353,313	615,013	886,884	(271,871)		81,442
E911 (04)	367,843	1,208,558	565,806	642,752		1,010,595
Debt Service (47)	79,379	1,951,445	1,975,628	(24,183)		55,196
Local Road (61)	313,560	3,411,288	2,549,277	862,011		1,112,347
TIF #2 (37) Kirch/Owl	(1,147,851)	317,105	483,029	(165,924)		(1,313,775)
TIF #4 (38) Golf Road	-	-	100,178	(100,178)		(100,178)
Foreign Fire Tax (26) *	59,694	29,163	37,003	(7,840)		51,854
Police Asset Seizure (17) *	265,175	50,670	88,043	(37,373)		227,802
Enterprise Funds:						
Utilities (20)	3,966,883	10,702,303	9,491,786	1,210,517		3,966,883
Refuse (16)	1,223,945	2,198,853	2,369,561	(170,708)		1,020,332
Internal Service Funds:						
Garage (14)	427,980	1,525,017	1,283,306	241,711		669,691
Vehicle-Equipment (25)	1,202,647	1,538,028	854,180	683,848		2,012,221
Building & Land (33)	783,989	663,255	497,656	165,599		783,989
Liability Insurance (23)	1,252,039	1,519,562	835,505	684,057		1,307,378
Health Insurance (45)	1,322,721	4,700,513	4,211,785	488,728		1,322,721
TOTAL ALL CITY FUNDS	\$ 21,930,368	\$ 62,896,260	\$ 57,765,595	\$ 4,671,147	\$ -	\$ 24,137,550

City of Rolling Meadows - Fund Balance Summary - FY 2016 Audited Data

FUND NAME	BGN FY 2015 AUDITED FUND BALANCE	REVENUES - AUDIT	EXPENSES - AUDIT	NET CHANGE IN CURRENT YEAR FUND BALANCE	NET TRANSFERS IN OR OUT TO OTHER FUNDS	ENDING FY 2016 AUDITED FUND BALANCE OR EQUIVALENT
Governmental Funds:						ACTUAL
General (01) **	11,459,051	31,697,814	29,410,240	2,287,574	(1,817,575)	11,929,050
Motor Fuel Tax (03)	353,313	615,012	286,883	328,129	(600,000)	81,442
E911 (04)	367,843	558,558	565,807	(7,249)	650,000	1,010,594
Debt Service (47)	79,379	1,293,870	1,935,627	(641,757)	617,575	55,197
Local Road (61)	313,560	1,961,289	2,549,277	(587,988)	1,450,000	1,175,572
TIF #2 (37) Kirch/Owl	(1,147,851)	317,104	486,029	(168,925)	-	(1,316,776)
TIF #4 (38) Golf Road	-	-	100,178	(100,178)	-	(100,178)
Foreign Fire Tax (26) *	59,694	29,163	37,004	(7,841)	-	51,853
Police Asset Seizure (17) *	265,175	50,671	88,043	(37,372)	-	227,803
Enterprise Funds:						
Utilities (20)	3,966,883	10,702,299	10,425,577	276,722	-	3,096,443
Refuse (16)	1,293,048	2,198,856	2,349,984	(151,128)	(200,000)	1,020,333
Internal Service Funds:						
Garage (14)	427,980	1,525,018	1,243,307	281,711	(40,000)	669,691
Vehicle-Equipment (25)	1,202,647	1,398,028	854,180	543,848	140,000	1,482,105
Building & Land (33)	783,989	463,255	497,655	(34,400)	200,000	971,886
Liability Insurance (23)	1,252,039	1,519,562	635,505	884,057	(200,000)	1,307,379
Health Insurance (45)	1,322,721	4,700,516	4,011,788	688,728	(200,000)	1,468,950
TOTAL ALL CITY FUNDS	\$ 21,999,471	\$ 59,031,015	\$ 55,477,084	\$ 3,553,931	\$ -	\$ 23,131,344

****Notes:**

The General Fund's Total Fund Balance is \$11,929,050. It is important to remember that there are commitments to this Fund Balance as follows:

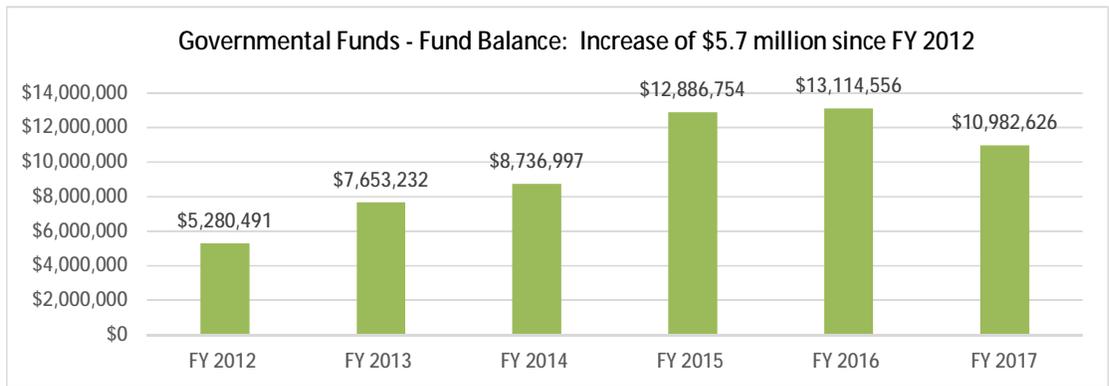
- \$721,452 is committed for funding Compensated Absences Liability (17% of the \$4.2 million liability is funded with this commitment).
- \$1.0 million is assigned as a Manager's Hold for ongoing labor negotiations.
- \$41,146 is for Prepaid Expenses and \$52,835 for future IMRF expenses.

The General Fund's Ending Unassigned Fund Balance is \$10.1 million and is in range of the City's Fund Balance Policy at 34.4% of expenditures (the range is between 15% to 30% of Unassigned Fund Balance to Expenditures).

City of Rolling Meadows - Fund Balance Summary - FY 2017 Audited Data

FUND NAME	BGN FY 2016			NET CHANGE IN CURRENT YEAR FUND BALANCE	NET TRANSFERS IN OR OUT TO OTHER FUNDS	ENDING FY 2017
	AUDITED FUND BALANCE	REVENUES - AUDIT	EXPENSES - AUDIT			AUDITED FUND BALANCE OR EQUIVALENT
Governmental Funds:						
						ACTUAL
General (01) **	11,929,050	30,925,176	30,687,082	238,094	(2,602,075)	9,565,069
Motor Fuel Tax (03)	81,442	615,759	281,926	333,833	(300,000)	115,275
E911 (04)	1,010,594	608,420	549,914	58,506	150,000	1,219,100
Debt Service (47)	55,197	1,286,906	1,955,591	(668,685)	682,075	68,587
Local Road (61)	1,175,572	1,814,759	3,172,861	(1,358,102)	300,000	117,470
TIF #2 (37) Kirch/Owl	(1,316,776)	261,940	489,545	(227,605)	-	(1,544,381)
TIF #4 (38) Golf Road	(100,178)	1,244,420	765,429	478,991	-	378,813
Fire Stations Fund (83)	-	88,540	1,356,485	(1,267,945)	2,120,000	852,055
Foreign Fire Tax (26) *	51,853	32,501	32,429	72	-	51,925
Police Asset Seizure (17) *	227,803	21,738	90,828	(69,090)	-	158,712
Enterprise Funds:						
Utilities (20)	3,096,443	11,473,184	9,601,362	1,871,822	-	3,628,446
Refuse (16)	1,020,333	2,196,129	2,178,195	17,934	-	890,751
Internal Service Funds:						
Garage (14)	669,691	1,536,612	1,325,436	211,176	-	880,867
Vehicle-Equipment (25)	1,482,105	1,423,193	917,256	505,937	100,000	1,977,679
Building & Land (33)	971,886	544,846	759,153	(214,307)	200,000	14,522
Liability Insurance (23)	1,307,379	1,127,197	777,098	350,099	(350,000)	1,449,461
Health Insurance (45)	1,468,950	4,338,224	3,983,973	354,251	(300,000)	1,752,696
TOTAL ALL CITY FUNDS	\$ 23,131,344	\$ 59,539,544	\$ 58,924,563	\$ 614,981	\$ -	\$ 21,577,047

*See notes below.



****Notes:**

The General Fund's Total Fund Balance is \$9,565,069. It is important to remember that there are commitments to this Fund Balance as follows:

- \$1,021,452 is committed for funding Compensated Absences Liability (23% of the \$4.4 million liability - as shown in the CAFR with adding the Compensated Absences line items - with this commitment of funds).
- \$750,000 is assigned as a Manager's Hold for ongoing labor negotiations.
- \$46,467 is for Prepaid Expenses and \$52,835 for future IMRF expenses.

The General Fund's Ending Unassigned Fund Balance is \$7.7 million and is in range of the City's Fund Balance Policy at 25.1% of expenditures (the range is between 15% to 30% of Unassigned Fund Balance to Expenditures).

4. As a reminder, the Fire Stations Fund has a due to the General Fund in the amount of \$2,120,000 for the transfer of funds for the purchase of land for two fire stations. After the bond issuance occurs, the General Fund will be reimbursed for this amount.

City of Rolling Meadows - Fund Balance Summary - FY 2018 Unaudited Data

FUND NAME	BGN FY 2017 AUDITED FUND BALANCE	REVENUES - AUDIT	EXPENSES - AUDIT	NET CHANGE IN CURRENT YEAR FUND BALANCE	NET TRANSFERS IN OR OUT TO OTHER FUNDS	ENDING FY 2018 UNAUDITED FUND BALANCE OR EQUIVALENT
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Governmental Funds:						ACTUAL
General (01) **	9,565,069	33,116,096	31,312,252	1,803,844	(254,527)	11,114,386
Motor Fuel Tax (03)	115,275	621,933	575,934	45,999	-	161,274
E911 (04)	1,219,100	652,826	724,072	(71,246)	150,000	1,297,854
Debt Service (47)	68,587	430,380	1,139,048	(708,668)	683,075	42,994
Local Road (61)	117,470	2,233,163	1,798,341	434,822	-	552,292
TIF #2 (37) Kirch/Owl	(1,544,381)	260,582	65,879	194,703	-	(1,349,678)
TIF #4 (38) Golf Road	378,813	2,950,645	244,978	2,705,667	-	3,084,480
Fire Stations Fund (83)	852,055	9,960,375	2,103,075	7,857,300	-	8,709,355
Foreign Fire Tax (26) *	51,925	32,472	13,894	18,578	-	70,503
Police Asset Seizure (17) *	158,712	135,167	67,671	67,496	-	226,208

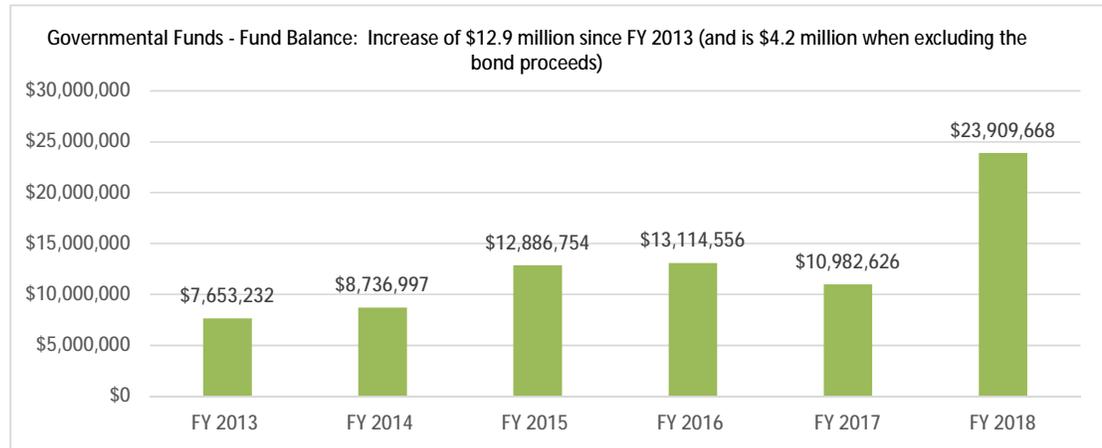
*See notes below.

* Foreign Fire & Police Asset Seizure are shown on the City's Financials but are not controlled by the City Council.

Enterprise Funds:						
Utilities (20)	3,096,443	11,473,184	9,601,362	1,871,822	-	4,783,384
Refuse (16)	1,020,333	2,196,129	2,178,195	17,934	-	1,054,110

Internal Service Funds:						
Garage (14)	880,867	1,558,271	1,411,253	147,018	-	1,027,885
Vehicle-Equipment (25)	1,977,679	1,490,869	882,238	608,631	100,000	1,059,339
Building & Land (33)	14,522	571,974	392,644	179,330	200,000	325,283
Liability Insurance (23)	1,449,461	1,354,078	773,526	580,552	(350,000)	1,410,462
Health Insurance (45)	1,752,696	4,429,851	4,150,790	279,061	(528,548)	1,473,767

TOTAL ALL CITY FUNDS	\$ 21,174,626	\$ 73,467,995	\$ 57,435,152	\$ 16,032,843	\$ -	\$ 35,043,898
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****Notes:**

The General Fund's Total Fund Balance is \$11,114,386. It is important to remember that there are commitments to this Fund Balance as follows:

- \$1.4 million is committed for funding Compensated Absences Liability (35% of the \$3.9 million liability - as shown in the CAFR with adding the Compensated Absences line items - with this commitment of funds).
- There is \$38,341 for Prepaid Expenses (similar to past years).

After deducting these items, the General Fund's Ending Unassigned Fund Balance is \$9.7 million and is in range with the City's Fund Balance Policy at 30.9% of expenditures (the range is between 15% to 30% of Unassigned Fund Balance to Expenditures).

As a reminder, the Fire Stations Fund has a due to the General Fund in the amount of \$2,120,000 for the transfer of funds for the purchase of land for two fire stations. In FY 2019, the City Council approved a transfer from the bond proceeds which reimbursed the General Fund. A budget amendment transferred the funds to the Local Road Fund (#61) in the amount of \$1,060,000 and to the Building & Land Fund (#33) in the amount of \$1,060,000.

CITY OF ROLLING MEADOWS
FUND BALANCE SUMMARY - FY 2019 ESTIMATE

ESTIMATED BASED ON PROJECTED DATA

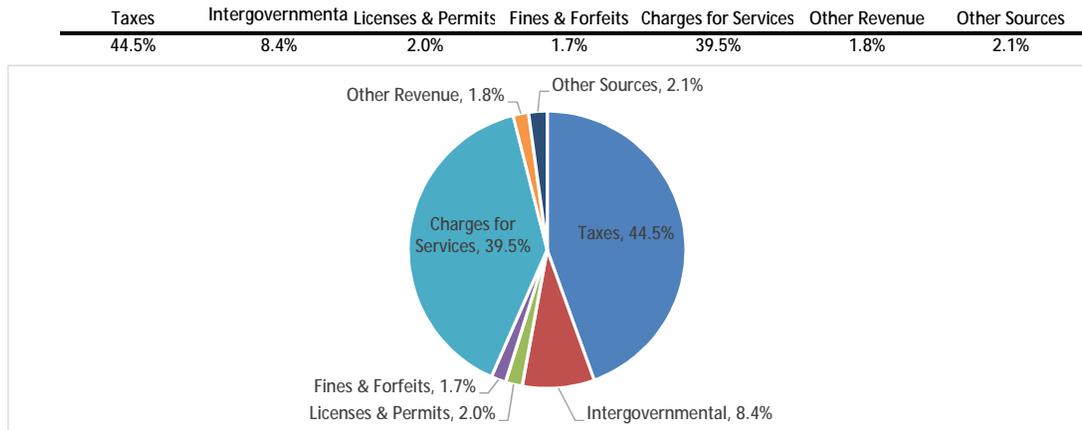
FUND NAME	BGN -BALANCES- PER FY 2018 AUDIT	REVENUES	EXPENSES	OVER (UNDER)	OTHER FINANCING SOURCE (USE)	ESTIMATED END FUND BALANCE 12/31/2019
General (01)	\$ 9,675,955	\$ 33,921,890	\$ 34,257,823	\$ (335,933)	\$ -	\$ 9,340,022
Motor Fuel Tax (03)	161,274	627,800	600,000	\$ 27,800	-	\$ 189,076
E911 (04)	1,297,854	700,750	763,100	\$ (62,350)	-	\$ 1,235,504
Debt Service (47)	42,993	688,075	708,575	\$ (20,500)	-	\$ 22,493
Local Road (61)	552,292	4,090,723	2,202,496	\$ 1,888,227	-	\$ 2,440,519
TIF # 2 (37) Kirch/Owl	(1,349,679)	300,100	58,253	\$ 241,847	-	\$ (1,107,832)
TIF # 4 Golf Rd. (38)	3,084,480	3,623,808	6,705,351	\$ (3,081,543)	-	\$ 2,937
Fire Stations Fund (83)	8,787,396	5,361,370	9,655,580	\$ (4,294,210)	-	\$ 4,493,186
Utilities (20)	4,783,384	16,947,260	12,695,047	\$ 4,252,213	-	\$ 8,640,597
Refuse (16)	1,054,110	2,192,974	2,218,197	\$ (25,223)	-	\$ 953,218
Garage (14)	1,027,885	1,559,150	1,411,664	\$ 147,486	-	\$ 1,175,371
Vehicle-Equip (25)	1,059,339	1,673,150	1,665,000	\$ 8,150	-	\$ 1,123,157
Building & Land (33)	325,283	1,896,750	1,115,675	\$ 781,075	-	\$ 1,106,358
Liability Insurance (23)	1,410,462	909,097	1,075,000	\$ (165,903)	-	\$ 1,244,559
Health Insurance (45)	1,473,767	4,484,777	4,171,858	\$ 312,919	-	\$ 1,786,686
TOTAL ALL CITY FUNDS	\$ 33,386,795	\$ 78,977,674	\$ 79,303,619	\$ (325,945)	\$ -	\$ 32,645,851

Note:

- 1) Rounding differences may occur between worksheets.
- 2) Utility (20), Refuse (16), Garage (14), Vehicle- Equipment (25), Building & Land (33), Liability Insurance (23), and Health Insurance (45) funds are calculated using Fund Balance Equivalent. This measure is calculated by subtracting Current Assets fro
- 3) Beginning Fund Balances are unaudited and subject to change based on year-end close out and the audit.
- 4) Ending Fund Balances are not audited data and are subject to change based on year-end close out and the audit.
- 5) Projects in capital funds such as the Utilities Fund are estimated at the best estimate for project completion. Most capital projects are completed over multiple fiscal years.
- 6) Utilities, Refuse, Garage, Vehicle-Equipment, Building & Land, Liability Insurance and Health Insurance use the Fund Balance Equivalent (Current Assets - Current Liabilities) for its Fund Balance.
- 7) Recall - the City does not budget for Foreign Fire Tax or Police Asset Seizure - these Funds are excluded from this summary.

CITY OF ROLLING MEADOWS
CITY REVENUES BY SOURCE FY 2020 ADOPTED BUDGET

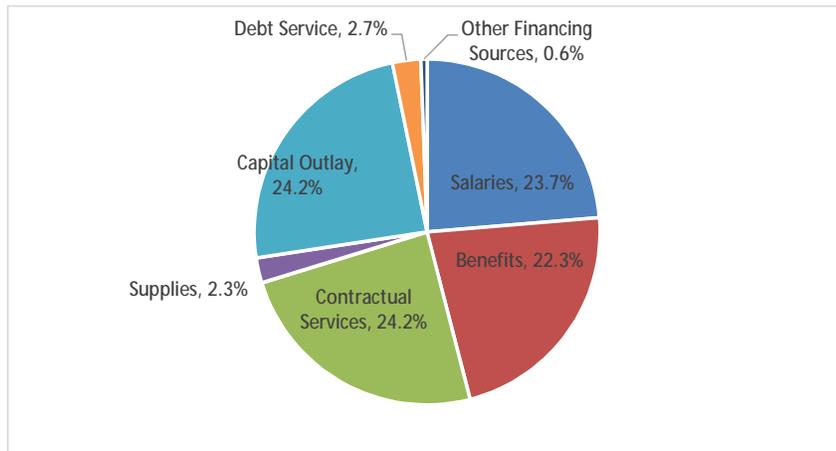
<u>REVENUE SOURCE - FUND</u>	Taxes	Inter-Governmental	Licenses & Permits	Fines & Forfeits	Charges for Services	Other /MISC Revenues	Other Financing Sources	Fund Total
Operations								
General	\$ 23,329,444	\$ 3,607,250	\$ 1,331,500	\$ 1,174,400	\$ 3,131,163	\$ 837,500	\$ 150,000	\$ 33,561,257
E-911	700,000	-	-	-	-	500	-	700,500
Utilities	-	-	-	-	12,244,500	56,000	-	12,300,500
Refuse	-	-	-	-	2,163,924	28,000	-	2,191,924
Sub-Total Operations	24,029,444	3,607,250	1,331,500	1,174,400	17,539,587	922,000	150,000	48,754,181
Internal Service								
Garage	-	-	-	-	1,543,000	6,500	-	1,549,500
Liability Insurance	-	-	-	-	829,317	80,100	-	909,417
Health Insurance	-	-	-	-	4,921,470	1,000	-	4,922,470
Building & Land	-	-	-	-	590,600	15,200	200,000	805,800
Vehicle-Equip Rplcmt.	-	-	-	-	1,534,700	110,250	-	1,644,950
Sub-Total Internal Service	-	-	-	-	9,419,087	213,050	200,000	9,832,137
Capital								
Local Roads	2,095,000	1,500,000	-	-	-	52,500	350,000	3,997,500
TIF # 2 - Kirchoff/Owl	300,000	-	-	-	-	100	-	300,100
TIF # 3 - Golf Road	3,000,000	-	-	-	-	-	-	3,000,000
Fire Stations Fund	946,166	-	-	-	-	50,000	-	996,166
Sub-Total Capital	6,341,166	1,500,000	-	-	-	102,600	350,000	8,293,766
Special Revenue								
Motor Fuel Tax	-	625,000	-	-	-	2,500	-	627,500
Sub-Total Special Revenue	-	625,000	-	-	-	2,500	-	627,500
Debt Service								
	-	-	-	-	-	-	751,713	751,713
GRAND TOTAL REVENUES	\$ 30,370,610	\$ 5,732,250	\$ 1,331,500	\$ 1,174,400	\$ 26,958,674	\$ 1,240,150	\$ 1,451,713	\$ 68,259,297



CITY OF ROLLING MEADOWS
CITY EXPENDITURES BY SOURCE FY 2020 ADOPTED BUDGET

<u>EXPENDITURES SOURCE - FUND</u>	Salaries	Benefits	Contractual Services	Supplies	Capital Outlay	Debt Service	Financing Uses	Fund Total
Operations								
General	\$ 16,599,804	\$ 12,479,040	\$ 4,280,423	\$ 710,770	\$ -	\$ 751,713	\$ 100,000	\$ 34,921,750
E-911	-	-	729,500	2,500	353,000	-	-	1,085,000
Utilities	1,580,406	696,858	6,943,835	268,525	6,040,000	609,565	-	16,139,189
Refuse	290,538	152,193	1,868,050	11,850	-	-	-	2,322,631
Sub-Total Operations	18,470,748	13,328,091	13,821,808	993,645	6,393,000	1,361,278	100,000	54,468,570
Internal Service								
Garage	380,940	175,039	534,100	491,100	-	-	-	1,581,179
Liability Insurance	-	-	750,000	45,000	-	-	200,000	995,000
Health Insurance	-	4,269,152	5,000	-	-	-	150,000	4,424,152
Building & Land	-	-	255,700	71,200	1,210,000	-	-	1,536,900
Vehicle Replacement	-	-	-	-	2,098,500	-	-	2,098,500
Sub-Total Internal Service	380,940	4,444,191	1,544,800	607,300	3,308,500	-	350,000	10,635,731
Capital								
Local Road	-	-	877,500	260,800	3,525,000	-	-	4,663,300
TIF # 2 - Kirchoff/Owl	-	-	60,441	-	-	-	-	60,441
TIF # 3 - Golf Road	-	-	3,000,000	-	-	-	-	3,000,000
Fire Stations Fund	-	-	-	-	5,436,311	-	-	5,436,311
Sub-Total Capital	-	-	3,937,941	260,800	8,961,311	-	-	13,160,052
Special Revenue								
Motor Fuel Tax	-	-	-	-	600,000	-	-	600,000
Sub-Total Special Revenue	-	-	-	-	600,000	-	-	600,000
Debt Service	-	-	500	-	-	751,713	-	752,213
GRAND TOTAL EXPENDITURES	\$ 18,851,688	\$ 17,772,282	\$ 19,305,049	\$ 1,861,745	\$ 19,262,811	\$ 2,112,991	\$ 450,000	\$ 79,616,566

Salaries	Benefits	Contractual Services	Supplies	Capital Outlay	Debt Service	Other Financing Sources
23.7%	22.3%	24.2%	2.3%	24.2%	2.7%	0.6%



CITY OF ROLLING MEADOWS
FUND BALANCE SUMMARY - FY 2020 BUDGET

ESTIMATED BASED ON PROJECTED DATA

FUND NAME	ESTIMATED BEGIN BALANCE 1/1/2020	REVENUES	EXPENSES	OVER (UNDER)	ESTIMATED END FUND BALANCE 12/31/2020
General (01)	\$ 9,340,022	\$ 33,561,257	\$ 34,921,750	\$ (1,360,493)	\$ 8,655,637
Motor Fuel Tax (03)	189,074	627,500	600,000	\$ 27,500	\$ 216,574
E911 (04)	1,235,504	700,500	1,085,000	\$ (384,500)	\$ 851,004
Debt Service (47)	22,493	751,713	752,213	\$ (500)	\$ 21,993
Local Road (61)	2,440,519	3,997,500	4,663,300	\$ (665,800)	\$ 1,774,719
TIF # 2 (37) Kirch/Owl	(1,107,832)	300,100	60,441	\$ 239,659	\$ (868,173)
TIF # 4 Golf Rd. (38)	2,937	3,000,000	3,000,000	\$ (0)	\$ 2,937
Fire Stations Fund (83)	4,493,186	996,166	5,436,311	\$ (4,440,145)	\$ 53,041
Utilities (20)	8,640,597	12,300,500	16,139,189	\$ (3,838,689)	\$ 4,722,340
Refuse (16)	953,218	2,191,924	2,322,631	\$ (130,707)	\$ 822,511
Garage (14)	1,175,371	1,549,500	1,581,179	\$ (31,679)	\$ 1,143,692
Vehicle-Equip (25)	1,123,157	1,644,950	2,098,500	\$ (453,550)	\$ 669,607
Building & Land (33)	1,106,358	805,800	1,536,900	\$ (731,100)	\$ 375,258
Liability Insurance (23)	1,244,559	909,417	995,000	\$ (85,583)	\$ 1,158,976
Health Insurance (45)	1,786,686	4,922,470	4,424,152	\$ 498,318	\$ 2,017,449
TOTAL ALL CITY FUNDS	\$ 32,645,849	\$ 68,259,297	\$ 79,616,566	\$ (11,357,269)	\$ 21,617,565

Note:

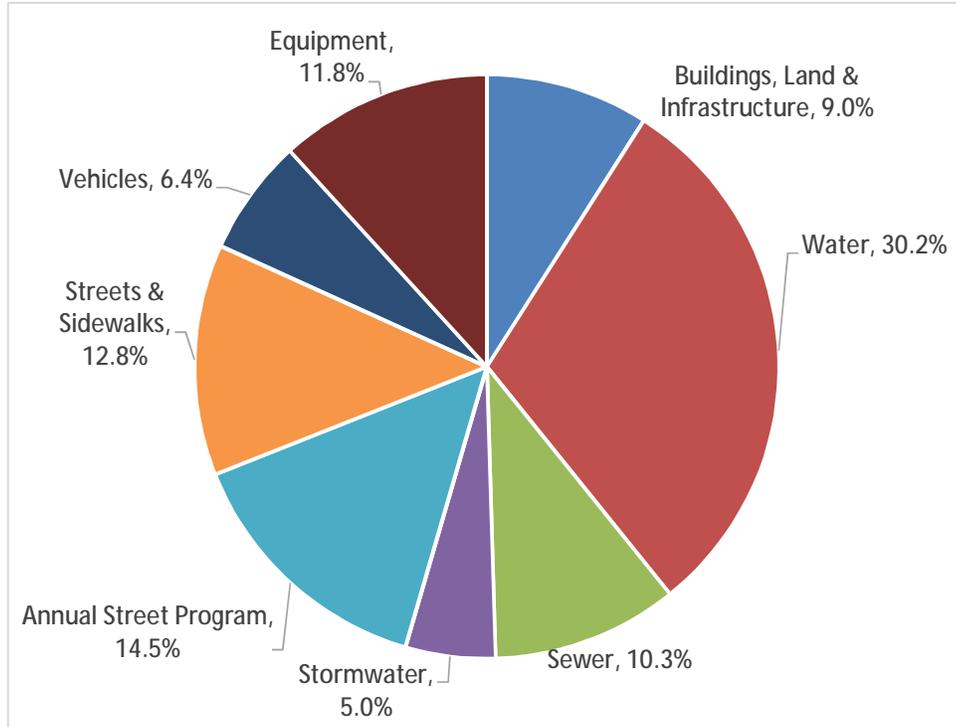
- 1) Rounding differences may occur between worksheets.
- 2) Utility (20), Refuse (16), Garage (14), Vehicle- Equipment (25), Building & Land (33), Liability Insurance (23), and Health Insurance (45) funds are calculated using Fund Balance Equivalent. This measure is calculated by subtracting Current Assets from Current Liabilities.
- 3) Beginning Fund Balances for FY 2020 are unaudited and subject to change based on year-end close out and the audit.
- 4) Ending Fund Balances for FY 2020 are not audited data and are subject to change based on year-end close out and the audit.
- 5) Projects in capital funds such as the Utilities Fund are estimated at the best estimate for project completion. Most capital projects are completed over multiple fiscal years.
- 6) Recall - the City does not budget for Foreign Fire Tax or Police Asset Seizure - these Funds are excluded from this summary.

**Capital Expenditures
As shown in the FY 2020 to FY 2024
Capital Improvements Plan (CIP)**



FY 2020 PROPOSED CAPITAL PROJECTS

WHERE THE MONEY GOES - CAPITAL EXPENDITURE BY TYPE FY 2020 AT-A-GLANCE



CATEGORY	\$	%
Buildings, Land & Infrastructure	\$ 1,200,000	9.0%
Water	\$ 4,010,000	30.2%
Sewer	\$ 1,370,000	10.3%
Stormwater	\$ 660,000	5.0%
Annual Street Program	\$ 1,925,000	14.5%
Streets & Sidewalks	\$ 1,700,000	12.8%
Vehicles	\$ 856,000	6.4%
Equipment	\$ 1,564,500	11.8%
Total	\$ 13,285,500	100.0%

Listed above is a summary for all of the FY 2020 proposed capital projects.
Note: this is not a budget and only a listing of capital projects (with rounding).

FUND & PROJECT NAME - CAPITAL PROJECTS - FY 2020 to FY 2024 Proposed Projects					
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Motor Fuel Tax Fund					
Annual Street Program	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000
Sub-Total Motor Fuel Tax Fund	\$ 600,000				
General Fund - Police Vehicles					
Vehicle Replacement-Patrol SUV/C-180	\$ 57,000	\$ -	\$ -	\$ -	\$ -
Vehicle Replacement-Patrol SUV/C-183	\$ 57,000	\$ -	\$ -	\$ -	\$ -
Vehicle Replacement-Admin SUV/C-201	\$ 40,000	\$ -	\$ -	\$ -	\$ -
Vehicle Replacement-Crime Scene Vehicle/C-175	\$ -	\$ 90,000	\$ -	\$ -	\$ -
Vehicle Replacement-Patrol SUV/C-181	\$ -	\$ 57,000	\$ -	\$ -	\$ -
Vehicle Replacement-Patrol Car/C-184	\$ -	\$ 57,000	\$ -	\$ -	\$ -
Vehicle Replacement-Patrol SUV/C-185	\$ -	\$ 57,000	\$ -	\$ -	\$ -
Vehicle Replacement-Patrol SUV/C-188	\$ -	\$ -	\$ 57,000	\$ -	\$ -
Vehicle Replacement-Admin SUV/C-199	\$ -	\$ -	\$ 57,000	\$ -	\$ -
Vehicle Replacement-Investigation Car/C-704	\$ -	\$ -	\$ 35,000	\$ -	\$ -
Vehicle Replacement-Investigation Car/C-702	\$ -	\$ -	\$ 35,000	\$ -	\$ -
Vehicle Replacement-Patrol SUV/C-190	\$ -	\$ -	\$ -	\$ 57,000	\$ -
Vehicle Replacement-Patrol SUV/C-186	\$ -	\$ -	\$ -	\$ 57,000	\$ -
Vehicle Replacement-Investigation Car/C-701	\$ -	\$ -	\$ -	\$ 35,000	\$ -
Vehicle Replacement-Patrol SUV/C-182	\$ -	\$ -	\$ -	\$ -	\$ 57,000
Vehicle Replacement-Patrol SUV/C-187	\$ -	\$ -	\$ -	\$ -	\$ 57,000
Vehicle Replacement-Patrol SUV/C-189	\$ -	\$ -	\$ -	\$ -	\$ 57,000
Vehicle Replacement-Admin Vehicle/C-200	\$ -	\$ -	\$ -	\$ -	\$ 57,000
Sub-Total General Fund - Police Vehicles	\$ 154,000	\$ 261,000	\$ 184,000	\$ 149,000	\$ 228,000
911 Fund					
Emergency Outdoor Warning Siren Replacement	\$ 28,000	\$ -	\$ 30,000	\$ -	\$ -
Mobile Data CAD and Records Management System	\$ 250,000	\$ 100,000	\$ -	\$ -	\$ -
Sub-Total 911 Fund	\$ 278,000	\$ 100,000	\$ 30,000	\$ -	\$ -
Vehicle & Equipment Replacement Fund					
Community Development Department-Vehicles					
Vehicle Replacement-SUV/RM-276/C-433	\$ 32,000	\$ -	\$ -	\$ -	\$ -
Vehicle Replacement-SUV CD RM264-C432	\$ -	\$ 32,000	\$ -	\$ -	\$ -
Fire Department-Equipment					
SCBA Breathing Air Compressor and Storage System-15	\$ 60,000	\$ -	\$ -	\$ -	\$ -
Portable Radio/Vehicle Radio Project	\$ -	\$ 275,000	\$ -	\$ -	\$ -
EKG Monitors-2 Units	\$ 125,000	\$ -	\$ -	\$ -	\$ -
Personal Protective Equipment	\$ -	\$ 50,000	\$ -	\$ -	\$ -
Automatic External Defibrillators-15	\$ -	\$ 6,500	\$ 9,000	\$ -	\$ -
Extrication Rescue Tools	\$ -	\$ -	\$ -	\$ 64,000	\$ -
Fire Department-Vehicles					
Vehicle Purchase- Rescue Squad/ Fire Dept	\$ 225,000	\$ -	\$ -	\$ -	\$ -
Vehicle Replacement-HazMat Squad/640	\$ 120,000	\$ -	\$ -	\$ -	\$ -
Vehicle Replacement-Ambulance/624	\$ -	\$ 300,000	\$ -	\$ -	\$ -
Vehicle Replacement-Command SUV/656	\$ -	\$ 75,000	\$ -	\$ -	\$ -
General Government-Equipment					
City Fueling Station-Upgrade	\$ -	\$ -	\$ 100,000	\$ 25,000	\$ -
Information Technology Department-Equipment					
Proximity Card Readers & Camera Security	\$ 300,000	\$ -	\$ -	\$ -	\$ -
City-Wide Software Replacement-ERP	\$ 250,000	\$ 300,000	\$ -	\$ -	\$ -
Wireless Back-Up System	\$ 80,000	\$ -	\$ -	\$ -	\$ -
Email System Update	\$ 65,000	\$ -	\$ -	\$ -	\$ -
Desktop/Laptop Replacements	\$ 55,000	\$ 55,000	\$ 55,000	\$ 60,000	\$ 60,000
AV Upgrades	\$ 26,500	\$ 8,500	\$ 7,500	\$ 24,000	\$ 30,000
Back-Up System	\$ 25,000	\$ -	\$ -	\$ -	\$ -
Network Equipment	\$ -	\$ 90,000	\$ -	\$ -	\$ -
Phone System Upgrade	\$ -	\$ 75,000	\$ -	\$ -	\$ -
File Server/Sans Upgrade	\$ -	\$ -	\$ 80,000	\$ -	\$ -
Server Room Upgrade	\$ -	\$ -	\$ 20,000	\$ -	\$ -
Microsoft Office Licenses	\$ -	\$ -	\$ -	\$ -	\$ 65,000

FUND & PROJECT NAME - CAPITAL PROJECTS - FY 2020 to FY 2024 Proposed Projects

	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Public Works Department-Equipment					
Equipment Replacement - Forklift - Garage	\$ -	\$ -	\$ -	\$ 40,000	\$ -
Asphalt Paving Equipment	\$ 150,000	\$ -	\$ -	\$ -	\$ -
Emergency Stand-By Generator	\$ 150,000	\$ -	\$ -	\$ -	\$ -
Liquid De-Icer Equipment	\$ -	\$ 30,000	\$ -	\$ -	\$ -
Pavement Roller	\$ -	\$ -	\$ -	\$ 65,000	\$ -
Tow-Behind Chipper/RM-162	\$ -	\$ -	\$ 100,000	\$ -	\$ -
Equipment Replacement - Floor Scrubber	\$ -	\$ -	\$ -	\$ 30,000	\$ -
Backhoe Public Works	\$ -	\$ -	\$ -	\$ -	\$ 225,000
Public Works Department-Vehicles-General					
Vehicle Replacement-Boom Truck/RM-116/T-332	\$ -	\$ 130,000	\$ -	\$ -	\$ -
Vehicle Replacement-Pick Up Truck/RM-283/T-373	\$ -	\$ 57,000	\$ -	\$ -	\$ -
Vehicle Replacement-Pick Up Truck/RM-281/T-325	\$ -	\$ 57,000	\$ -	\$ -	\$ -
Vehicle Replacement-Pick Up Truck/RM-262/T-369	\$ -	\$ 55,000	\$ -	\$ -	\$ -
Vehicle Replacement-Street Sweeper/RM-291/T-330	\$ -	\$ -	\$ 220,000	\$ -	\$ -
Vehicle Replacement-Dump Truck/RM-180/T-318	\$ -	\$ -	\$ 195,000	\$ -	\$ -
Vehicle Replacement-Dump Truck/RM-184/T-311	\$ -	\$ -	\$ 195,000	\$ -	\$ -
Vehicle Replacement-Dump Truck/RM-251/T-317	\$ -	\$ -	\$ -	\$ 220,000	\$ -
Vehicle Replacement-Small Dump Truck RM259	\$ -	\$ -	\$ -	\$ 90,000	\$ -
Vehicle Replacement-Admin Vehicle/C-300	\$ -	\$ -	\$ -	\$ -	\$ 38,000
Public Works Department-Vehicles-Refuse					
Vehicle Replacement-Rear Load Refuse Truck/RM-305/T-334	\$ 275,000	\$ -	\$ -	\$ -	\$ -
Vehicle Replacement-Front Load Truck/RM-349/T-337	\$ -	\$ -	\$ 285,000	\$ -	\$ -
Vehicle Replacement-Front Load Truck/RM-368/T-336	\$ -	\$ -	\$ -	\$ -	\$ 290,000
Public Works-Vehicles-Utilities					
Vehicle Replacement-Service Truck/RM-226/T-362	\$ 50,000	\$ -	\$ -	\$ -	\$ -
Vehicle Replacement-T.A. Dump Truck/RM-034/T-341	\$ -	\$ 250,000	\$ -	\$ -	\$ -
Vehicle Replacement-Pick Up Truck/RM-282/T-368	\$ -	\$ 57,000	\$ -	\$ -	\$ -
Televising Van-Cargo Van/RM-186/T-348	\$ -	\$ -	\$ 130,000	\$ -	\$ -
Vehicle Replacement - Service Van RM268 T360	\$ -	\$ -	\$ 55,000	\$ -	\$ -
Sub-Total Vehicle & Equipment Replacement Fund	\$ 1,988,500	\$ 1,903,000	\$ 1,451,500	\$ 618,000	\$ 708,000
Building & Land Fund					
City Hall					
Interior Building Improvements & Modifications	\$ 200,000	\$ 300,000	\$ -	\$ -	\$ -
Elevator Cab Renovation-Both	\$ 30,000	\$ -	\$ -	\$ -	\$ -
HVAC Replacement-Council Chambers	\$ -	\$ -	\$ -	\$ 100,000	\$ -
Roof Replacement	\$ -	\$ -	\$ -	\$ 25,000	\$ 100,000
Police Department					
Fire Sprinkler System Installation-Garage	\$ -	\$ 100,000	\$ -	\$ -	\$ -
Front Desk Security Upgrade	\$ -	\$ 30,000	\$ -	\$ -	\$ -
Public Works					
Land Acquisition-Hicks & Kirchoff	\$ 500,000	\$ -	\$ -	\$ -	\$ -
City Building Parking Lot Rehabilitation	\$ 125,000	\$ 125,000	\$ 25,000	\$ -	\$ 25,000
Protective Floor Coating Repairs-Vehicle Services	\$ 75,000	\$ 75,000	\$ -	\$ -	\$ 50,000
Interior Renovations-Interior Build-Out	\$ 75,000	\$ 150,000	\$ -	\$ -	\$ -
HVAC System Replacements	\$ 70,000	\$ 70,000	\$ -	\$ -	\$ -
Replace Interior/Exterior Service Doors	\$ 50,000	\$ -	\$ 50,000	\$ -	\$ -
Replace Overhead Doors	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Mechanical Equipment Replacement-Various Buildings	\$ 25,000	\$ -	\$ 25,000	\$ -	\$ 25,000
Replace Holiday Decorations-Kirchoff Road Street Lights	\$ 25,000	\$ -	\$ -	\$ 25,000	\$ -
Development of Vacant Land-Hicks & Kirchoff	\$ -	\$ 75,000	\$ 175,000	\$ 25,000	\$ -
Rotary Plaza Renovations-Hicks & Kirchoff	\$ -	\$ 35,000	\$ -	\$ -	\$ -
Floor Covering Replacement-All Buildings	\$ -	\$ 25,000	\$ -	\$ 25,000	\$ -
Furniture Replacement-Public Works North	\$ -	\$ 25,000	\$ -	\$ -	\$ -
Salt Dome Replacement	\$ -	\$ -	\$ 400,000	\$ -	\$ -
Exhaust System Installation-Public Works North	\$ -	\$ -	\$ 35,000	\$ -	\$ -
Trench Drain Replacements	\$ -	\$ -	\$ 30,000	\$ 30,000	\$ -
Building Renovations-Exterior Brick/Roof-Public Works South	\$ -	\$ -	\$ -	\$ -	\$ 900,000
Building Renovations-Interior-Public Works South	\$ -	\$ -	\$ -	\$ -	\$ 450,000
Mechanical System Renovations-Public Works South	\$ -	\$ -	\$ -	\$ -	\$ 350,000
Building Renovations-Design Svcs-Public Works South	\$ -	\$ -	\$ -	\$ -	\$ 90,000
Roof Replacement-Public Works Storage Building	\$ -	\$ -	\$ -	\$ -	\$ 25,000
Sub-Total Building & Land Fund	\$ 1,200,000	\$ 1,035,000	\$ 765,000	\$ 255,000	\$ 2,040,000

FUND & PROJECT NAME - CAPITAL PROJECTS - FY 2020 to FY 2024 Proposed Projects					
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Local Road Fund					
<i>Public Works-Capital Improvements</i>					
Road Reconstruction Program	\$ 825,000	\$ 825,000	\$ 825,000	\$ 825,000	\$ 825,000
Annual Road Resurfacing Program	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
Roadway Improvements-Const & Eng Arbor	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ -
Roadway Resurfacing Project-C & E-Grant-Kirchoff: Wilke to Hicks	\$ 400,000	\$ -	\$ -	\$ -	\$ -
Intersection Improvements-Grant-Algonquin & New Wilke	\$ 180,000	\$ 350,000	\$ 250,000	\$ 500,000	\$ -
Sidewalk & Curb Replacement Program	\$ 180,000	\$ 180,000	\$ 185,000	\$ 185,000	\$ 185,000
Bridge Rehabilitation-Const & Eng-Grant-Barker	\$ 125,000	\$ -	\$ -	\$ -	\$ -
Roadway Resurfacing Project-Const & Eng-Grant-Weber	\$ 100,000	\$ 500,000	\$ -	\$ -	\$ -
Entry Improvements-Hicks & Kirchoff	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ -
Bridge Repairs-12	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Street Lighting-Const & Eng-Kirchoff & Gateway Park	\$ 40,000	\$ -	\$ -	\$ -	\$ -
City Entry Markers	\$ 30,000	\$ -	\$ -	\$ -	\$ -
Bike Path Improvement - Quentin (Euclid to Hartung)	\$ 35,000	\$ 275,000	\$ 25,000		
ADA Plan Improvements	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Bike Path Project-Grant-Euclid & Rohlwing to Salt Creek	\$ 25,000	\$ -	\$ -	\$ -	\$ -
Roadway Entention-Eng-Ring Road	\$ 10,000	\$ -	\$ -	\$ -	\$ -
Intersection Improvements-Eng Grant-Golf & Apollo	\$ -	\$ -	\$ 350,000	\$ 350,000	\$ -
Road Resurfacing-Const & Eng-Grant-Wilke	\$ -	\$ -	\$ 150,000	\$ -	\$ -
Bike Path Improvements-Eng-Library	\$ -	\$ -	\$ 75,000	\$ -	\$ -
Bike Path Improvement-Euclid: Plum Grove to Hicks	\$ -	\$ -	\$ 50,000	\$ 300,000	\$ -
Master Street Evaluation	\$ -	\$ -	\$ 30,000	\$ -	\$ -
Bike Path Improvement-Eng-Kirchoff: Meadow to Wilke	\$ -	\$ -	\$ 25,000	\$ 300,000	\$ -
Street Lighting Addition-Eng-Rohlwing: NW Hwy to Fairfax	\$ -	\$ -	\$ -	\$ 25,000	\$ -
Intersection Improvement-Eng Barker & Algonquin	\$ -	\$ -	\$ -	\$ 25,000	\$ -
Bike Path Bridge-Const & Eng-Grant-Golf	\$ -	\$ -	\$ -	\$ -	\$ 150,000
Street Lighting Addition-Kirchoff: Hicks to Plum Grove	\$ -	\$ -	\$ -	\$ -	\$ 25,000
Intersection Improvements-Eng-Algonquin & Meadowbrook	\$ -	\$ -	\$ -	\$ -	\$ 25,000
Roadway Improvements-Eng-Meacham: Kirchoff to Algonquin	\$ -	\$ -	\$ -	\$ -	\$ 25,000
Street Lighting Addition-Plum Grove: Wilmette to Emerson	\$ -	\$ -	\$ -	\$ -	\$ 25,000
Sub-Total Local Road Fund	\$ 3,025,000	\$ 3,205,000	\$ 2,940,000	\$ 3,485,000	\$ 1,835,000
SUBTOTAL BEFORE UTILITIES FUND ADDED	\$ 7,245,500	\$ 7,104,000	\$ 5,970,500	\$ 5,107,000	\$ 5,411,000

FUND & PROJECT NAME - CAPITAL PROJECTS - FY 2020 to FY 2024 Proposed Projects					
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Water					
Watermain - Weber/Waverly - Bond Project	\$ 1,250,000	\$ 1,250,000	\$ 50,000	\$ -	\$ -
Watermain - South/Plum Grove - Bond Project	\$ 1,200,000	\$ 50,000	\$ -	\$ -	\$ -
Watermain - Arbor Drive - Bond Project	\$ 575,000	\$ 525,000	\$ 25,000	\$ -	\$ -
Watermain - Arbor Drive - Bond Project - Engineering	\$ 175,000	\$ 100,000	\$ -	\$ -	\$ -
Repaint Elevated Tanks (Campbell St/Central Rd)	\$ 400,000	\$ 400,000	\$ -	\$ -	\$ -
SCADA System Upgrades	\$ 130,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 50,000
Water Station Back Up Power Supply Installations	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ -
Pressure Zone Control Stations	\$ 60,000	\$ -	\$ -	\$ -	\$ -
Roof Replacements - Various Locations	\$ 40,000	\$ -	\$ 40,000	\$ -	\$ 40,000
Advanced Metering Infrastructure (Remote Reading)	\$ 25,000	\$ 25,000	\$ 200,000	\$ -	\$ -
Water Emergency Interconnect (Meacham) (ENG)	\$ 25,000	\$ -	\$ -	\$ -	\$ -
Watermain Extension - Sunset Park to East Frontage	\$ 20,000	\$ 175,000	\$ 10,000	\$ -	\$ -
Watermain Extension - Theda to Emerson	\$ 10,000	\$ 85,000	\$ 5,000	\$ -	\$ -
Watermain Extension - Ashland to Emerson	\$ 10,000	\$ 60,000	\$ 5,000	\$ -	\$ -
Water Storage Tank - 3300 Meacham	\$ -	\$ 35,000	\$ -	\$ -	\$ -
Pump Station #4 - Paint Reservoir	\$ -	\$ -	\$ 40,000	\$ 225,000	\$ -
Watermain - Golf/Meijer	\$ -	\$ -	\$ 25,000	\$ 200,000	\$ 10,000
Watermain - Vermont/Davis	\$ -	\$ -	\$ -	\$ 55,000	\$ 575,000
Motor Contractor Replacement - Well #5	\$ -	\$ -	\$ -	\$ 25,000	\$ -
Well #6 - Motor & Bowl Inspection/Replacement	\$ -	\$ -	\$ -	\$ -	\$ 195,000
Citywide Hydraulic Watermodeling	\$ -	\$ -	\$ -	\$ -	\$ 75,000
Watermain - Vermont St/Ct (Replacement)	\$ -	\$ -	\$ -	\$ -	\$ 70,000
Water System Interconnect Arlington Heights	\$ -	\$ -	\$ -	\$ -	\$ 25,000
Watermain Capacity (Edison to Carnegie)	\$ -	\$ -	\$ -	\$ -	\$ 25,000
Fire Protection (Grove to Plum Blossom)	\$ -	\$ -	\$ -	\$ -	\$ 25,000
Watermain (1601 Rohlwing Road)	\$ -	\$ -	\$ -	\$ -	\$ 25,000
Sub-Total Water	\$ 4,010,000	\$ 2,870,000	\$ 565,000	\$ 670,000	\$ 1,115,000
Sewer					
Sanitary Sewer Installation - Brookview/Sunset	\$ 675,000	\$ 425,000	\$ 25,000	\$ -	\$ -
Sanitary Sewer Improvements - MWRD Program	\$ 200,000	\$ 50,000	\$ 200,000	\$ 50,000	\$ 200,000
Sanitary Sewer Pipe Rehabilitation	\$ 195,000	\$ 195,000	\$ 195,000	\$ 200,000	\$ 200,000
Sanitary Sewer Installation - Brockway	\$ 125,000	\$ 15,000	\$ -	\$ -	\$ -
Sanitary Sewer Manhole Rehabilitation	\$ 90,000	\$ 90,000	\$ 90,000	\$ 95,000	\$ 95,000
Sanitary Lift Station 3 Improvements	\$ 30,000	\$ 300,000	\$ -	\$ -	\$ -
Sanitary Sewer System Master Plan	\$ 30,000	\$ -	\$ -	\$ -	\$ -
GIS Technology Equipment	\$ 25,000	\$ -	\$ 25,000	\$ -	\$ 25,000
Sanitary Sewer Installation - Grove/Plum Blossom	\$ -	\$ -	\$ 25,000	\$ 150,000	\$ -
Utility Equipment - Granite Net Software	\$ -	\$ -	\$ -	\$ -	\$ -
Sanitary Sewer Lining	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total Sewer	\$ 1,370,000	\$ 1,075,000	\$ 560,000	\$ 495,000	\$ 520,000
Stormwater					
Stormwater Improvements - Industrial Area	\$ 300,000	\$ 20,000	\$ -	\$ -	\$ -
Stormwater Rehabilitation	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
Park Street Drainage Improvements (Federal Funding)	\$ 75,000	\$ 400,000	\$ 75,000	\$ -	\$ -
Road Program Stormwater Repairs	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000
Salt Creek Stormwater Outfalls - Various Locations	\$ 25,000	\$ 150,000	\$ 25,000	\$ 150,000	\$ 25,000
Wetland & Natural Area Management	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Brookwood Detention Repairs	\$ 25,000	\$ -	\$ -	\$ -	\$ -
Emerson Drainage Improvements	\$ -	\$ 125,000	\$ -	\$ -	\$ -
Streambank Stabilization	\$ -	\$ -	\$ 50,000	\$ 375,000	\$ 20,000
Quentin Ridge Retention Upgrade	\$ -	\$ -	\$ -	\$ -	\$ 25,000
Hicks Road Stormwater Management Improvements	\$ -	\$ -	\$ -	\$ -	\$ 25,000
Detention Basin Improvement - Lot 5/Community Garden	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total Stormwater	\$ 660,000	\$ 930,000	\$ 385,000	\$ 760,000	\$ 330,000
Total - Utilities Fund	\$ 6,040,000	\$ 4,875,000	\$ 1,510,000	\$ 1,925,000	\$ 1,965,000
TOTAL CIP PROJECTS - INCLUDES ALL FUNDS	\$ 13,285,500	\$ 11,979,000	\$ 7,480,500	\$ 7,032,000	\$ 7,376,000

Personnel – 10-Year Recap

Data Source:

City of Rolling Meadows Budgets



FY 2020 BUDGET

City of Rolling Meadows **FY 2020 BUDGET**

EMPLOYEES BY DEPARTMENT

Ten Year Analysis

Department		FY2011	FY2012	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020
General Gov/Admin/IT	Full-Time	7	7	7	7	8	8	8	9	9	9
	Part-Time	1	0	0	0	0	0	0	0	0	0
Finance	Full-Time	5	4	4	4	5	5	5	5	5	5
	Part-Time	2	2	2	2	2	2	2	2	2	2
Police	Full-Time	60	58	58	58	57	57	57	57	57	58
	Part-Time	9	10	11	12	14	13	13	13	14	14
Fire	Full-Time	45	44	45	45	45	45	45	45	45	45
	Part-Time	2	2	0	0	0	0	0	0	0	0
PW - Community Development	Full-Time	8	8	8	8	8	9	9	8	7	8
	Part-Time	1	1	1	2	2	0	0	1	1	0
Public Works	Full-Time	38	38	37	37	37	37	37	37	38	39
	Part-Time	1	1	1	1	1	1	1	2	2	1
PW - Seasonal - General	Full-Time	0	0	0	0	0	0	0	0	0	0
	Part-Time	0	2	2	2	2	2	2	2	2	2
PW - Seasonal - Utilities	Full-Time	0	0	0	0	0	0	0	0	0	0
	Part-Time	7	7	7	7	8	8	8	8	7	7
PW - Seasonal - Refuse	Full-Time	0	0	0	0	0	0	0	0	0	0
	Part-Time	2	2	2	2	2	2	2	2	2	2
Total	Full-Time	163	159	159	159	160	161	161	161	161	164
	Part-Time	25	27	26	28	31	28	28	30	30	28
Total Employees		188	186	185	187	191	189	189	191	191	192
Change from Previous FY		-4	-2	-1	2	4	-2	0	2	0	1

City of Rolling Meadows **FY 2020 BUDGET**
EMPLOYEES BY FUND

Ten Year Analysis

Department		FY2011	FY2012	FY 2013	FY 2014	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020
General	Full-Time	139	135	134	135	136	137	137	137	136	139
	Part-Time*	15	17	14	16	18	15	15	17	18	17
Enhanced DUI	Full-Time	0	0	0	0	0	0	0	0	0	0
	Part-Time	0	0	0	0	0	0	0	0	0	0
Utilities	Full-Time	15	15	17	16	16	16	16	16	17	17
	Part-Time*	8	8	10	10	11	11	11	11	10	9
Refuse	Full-Time	5	5	4	4	4	4	4	4	4	4
	Part-Time*	2	2	2	2	2	2	2	2	2	2
Garage	Full-Time	4	4	4	4	4	4	4	4	4	4
	Part-Time	0	0	0	0	0	0	0	0	0	0
Total	Full-Time	163	159	159	159	160	161	161	161	161	164
	Part-Time	25	27	26	28	31	28	28	30	30	28
Total Employees		188	186	185	187	191	189	189	191	191	192
Increase (Decrease)		-4	-2	-1	2	4	-2	0	2	0	1

* Includes seasonal employees

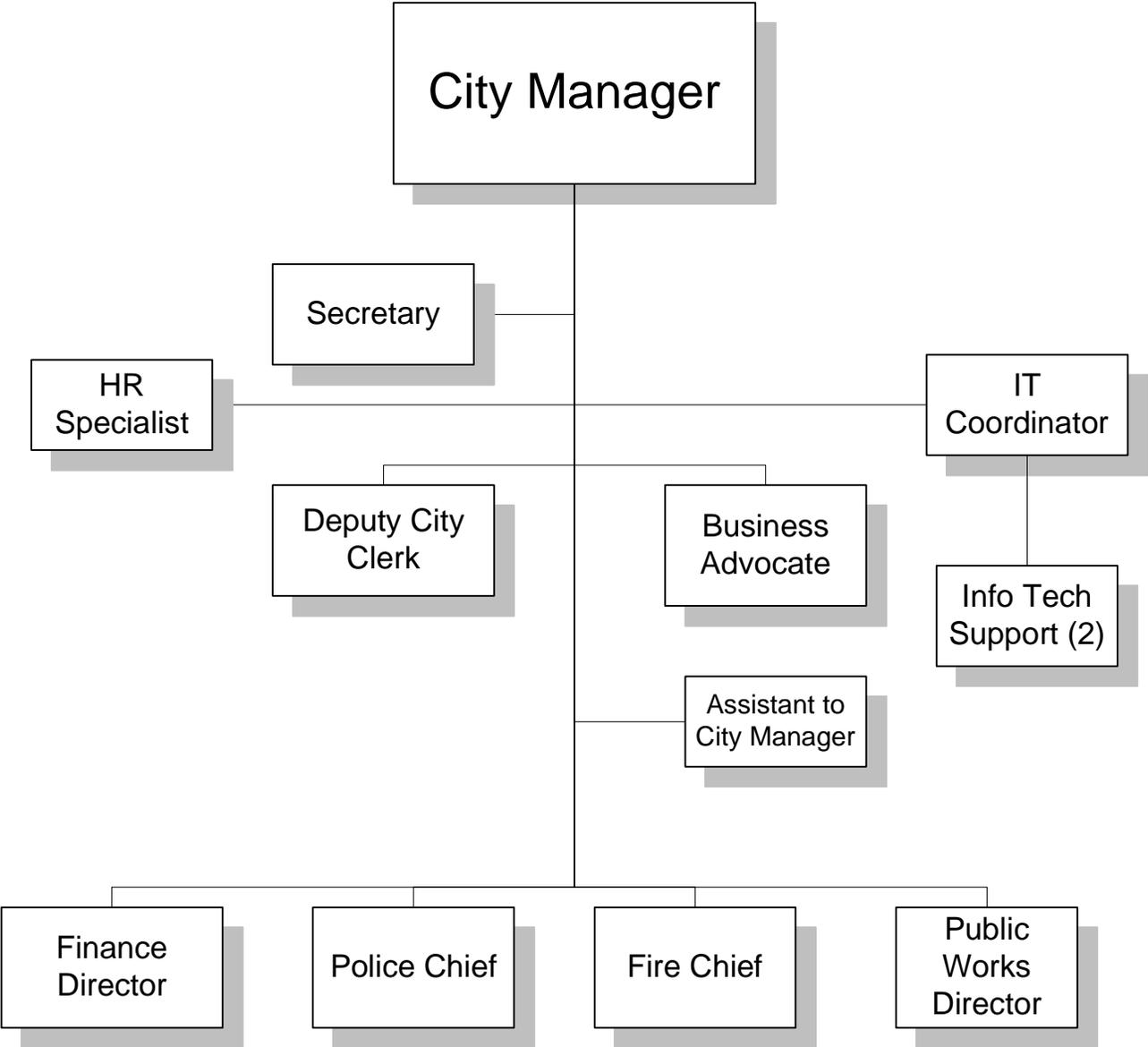
City of Rolling Meadows **FY 2020 BUDGET**
EMPLOYEES BY DIVISION

Ten Year Analysis

Department		FY2011	FY2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
City Manager's Office	Full-Time	2	4	4	4	4	4	4	5	5	5
	Part-Time	1	0	0	0	0	0	0	0	0	0
Human Resources	Full-Time	2	0	0	0	0	0	0	0	0	0
	Part-Time	0	0	0	0	0	0	0	0	0	0
Information Technology	Full-Time	2	2	2	2	3	3	3	3	3	3
	Part-Time	0	0	0	0	0	0	0	0	0	0
Deputy Clerk	Full-Time	1	1	1	1	1	1	1	1	1	1
	Part-Time	0	0	0	0	0	0	0	0	0	0
Finance / Admin	Full-Time	3	2	2	2	3	3	3	3	3	3
	Part-Time	0	0	0	0	0	0	0	0	0	0
Finance / Utilities	Full-Time	2	2	2	2	2	2	2	2	2	2
	Part-Time	1	2	2	2	2	2	2	2	2	2
Finance / Refuse	Full-Time	0	0	0	0	0	0	0	0	0	0
	Part-Time	1	0	0	0	0	0	0	0	0	0
Police / Admin	Full-Time	5	5	4	4	4	4	4	4	4	4
	Part-Time	1	4	0	0	1	1	1	1	1	1
Police / Patrol	Full-Time	45	44	46	46	45	47	46	45	45	46
	Part-Time	7	6	11	12	13	12	12	12	13	13
Police / Investigations	Full-Time	7	9	8	8	8	6	7	8	8	8
	Part-Time	0	0	0	0	0	0	0	0	0	0
Police / Records	Full-Time	3	0	0	0	0	0	0	0	0	0
	Part-Time	1	0	0	0	0	0	0	0	0	0
Police / Resource Ctr	Full-Time	0	0	0	0	0	0	0	0	0	0
	Part-Time	0	0	0	0	0	0	0	0	0	0
Police / Enhanced DUI	Full-Time	0	0	0	0	0	0	0	0	0	0
	Part-Time	0	0	0	0	0	0	0	0	0	0
Police / E911	Full-Time	0	0	0	0	0	0	0	0	0	0
	Part-Time	0	0	0	0	0	0	0	0	0	0
Fire / Admin	Full-Time	2	2	3	3	3	3	3	3	3	3
	Part-Time	1	2	0	0	0	0	0	0	0	0
Fire / Operations	Full-Time	42	42	42	42	42	42	42	42	42	42
	Part-Time	0	0	0	0	0	0	0	0	0	0
Fire / Fire Training	Full-Time	1	0	0	0	0	0	0	0	0	0
	Part-Time	0	0	0	0	0	0	0	0	0	0
Fire / Prevention	Full-Time	0	0	0	0	0	0	0	0	0	0
	Part-Time	1	0	0	0	0	0	0	0	0	0
PW / Community Dev / Admin	Full-Time	3	3	3	3	3	4	4	3	2	3
	Part-Time	1	1	1	1	1	0	0	1	1	0
PW / Community Dev / Inspect	Full-Time	5	5	5	5	5	5	5	5	5	5
	Part-Time	0	0	0	1	1	0	0	0	0	0
PW / Admin	Full-Time	4	8	7	7	7	7	7	7	7	7
	Part-Time	0	0	0	0	0	0	0	1	1	1
PW / Building & Grounds	Full-Time	4	0	0	0	0	0	0	0	0	0
	Part-Time	0	0	0	0	0	0	0	0	0	0
PW / Forestry	Full-Time	1	8	7	8	8	8	8	8	8	9
	Part-Time	0	0	0	0	0	0	0	0	0	0
PW / Street Maintenance	Full-Time	7	0	0	0	0	0	0	0	0	0
	Part-Time	0	0	0	0	0	0	0	0	0	0
PW / Utilities	Full-Time	13	13	15	14	14	14	14	14	15	15
	Part-Time	1	1	1	1	1	1	1	1	1	0
PW / Garage	Full-Time	4	4	4	4	4	4	4	4	4	4
	Part-Time	0	0	0	0	0	0	0	0	0	0
PW / Refuse	Full-Time	5	5	4	4	4	4	4	4	4	4
	Part-Time	0	0	0	0	0	0	0	0	0	0
PW / Seasonal - General	Full-Time	0	0	0	0	0	0	0	0	0	0
	Part-Time	0	2	2	2	2	2	2	2	2	2
PW / Seasonal - Utilities	Full-Time	0	0	0	0	0	0	0	0	0	0
	Part-Time	7	7	7	7	8	8	8	8	7	7
PW / Seasonal - Refuse	Full-Time	0	0	0	0	0	0	0	0	0	0
	Part-Time	2	2	2	2	2	2	2	2	2	2
Total	Full-Time	163	159	159	159	160	161	161	161	161	164
	Part-Time	25	27	26	28	31	28	28	30	30	28
Total Employees		188	186	185	187	191	189	189	191	191	192
Increase (Decrease)		-4	-2	-1	2	4	-2	0	2	0	1

City Organizational Chart
(Department Organizational Charts will be added to the
FY 2020 Adopted Budget.)

City Departments



Transfers & Chargebacks

FY 2020 Budget - INTERFUND TRANSFERS

Interfund transfers between funds for the FY 2020 Budget Year are as follows:

	Transfers In	Transfers Out
General Fund		
To Debt Service Fund	\$ -	\$ 751,713
To Vehicle & Equipment Replacement Fund	\$ -	\$ 100,000
From Health Insurance Fund (for Admn. Costs)	\$ 150,000	
	\$ 150,000	\$ 851,713
Debt Service Fund		
From General Fund	\$ 751,713	\$ -
Liability Insurance Fund		
To Building & Land Fund	\$ -	\$ 200,000
Vehicle & Equipment Replacement Fund		
From General Fund	\$ 100,000	\$ -
Building & Land Fund		
From Liability Insurance Fund	\$ 200,000	\$ -
Health Insurance Fund		
To General Fund (for Admn. Costs)	\$ -	\$ 150,000
TOTAL	\$ 1,201,713	\$ 1,201,713

Notes:

- 1) The General Fund transfers \$751,713 for the 2012 Debt Service Payment to be paid from the Debt Service Fund (this bond matures in FY 2023).
- 2) The Health Insurance Fund transfers \$150,000 to the General Fund for administrative costs and other items.
- 3) The General Fund continues the repayment of \$100,000 for repayment of \$1.0 million transfer to the Vehicle & Equipment Replacement Fund from a few years ago (1st year of repayment was FY 2016). (The remaining amount for the Vehicle & Equipment Fund payable is \$500,000.)
- 4) The Liability Insurance Fund transfers \$150,000 to the Building & Land Fund (similar to the FY 2019 Budget).

VEHICLE REPLACEMENT CHARGEBACKS

FUND	IN	OUT	PURPOSE	
Vehicle/Equip Repl Fund	552,600		Service Chargeback from General Fund	25-00-0000-46901
Vehicle/Equip Repl Fund	30,000		Service Chargeback from Garage Fund	25-00-0000-46914
Vehicle/Equip Repl Fund	180,000		Service Chargeback from Refuse Fund	25-00-0000-46916
Vehicle/Equip Repl Fund	337,000		Service Chargeback from Utilities Fund	25-00-0000-46920
Vehicle/Equip Repl Fund	175,000		Service Chargeback from Local Roads Fund	25-00-0000-46961
General Fund		1,300	General Fund/General Government - Vehicle Replc. Chgbk.	01-10-1020-54285
General Fund		1,300	General Fund/IT - Vehicle Replacement Chargeback	01-25-2500-54285
General Fund		465,000	General Fund/Fire - Vehicle Replacement Chargeback	01-40-4000-54285
General Fund		35,000	General Fund/PW - Vehicle Replacement Chargeback	01-70-7000-54285
General Fund		50,000	General Fund/CD - Vehicle Replacement Chargeback	01-70-7010-54285
Garage Fund		30,000	Garage/Vehicle Replacement Chargeback	14-70-5015-54285
Refuse Fund		180,000	Refuse Vehicle Replacement Chargeback	16-20-2000-54285
Utilities Fund		337,000	Utilities Vehicle Replacement Chargeback	20-20-2000-54285
Local Roads Fund		175,000	Vehicle Replacement Chargeback	61-20-2000-54285

1,274,600 1,274,600

	REVENUE IN	EXPENSES OUT
SUMMARY TOTAL		
Vehicle/Equip Repl Fund	1,274,600	
General Fund		552,600
Garage Fund		30,000
Refuse Fund		180,000
Utilities Fund		337,000
Local Roads Fund		175,000
	1,274,600	1,274,600

Notes:

1) Police Department Vehicles are expensed from the General Fund beginning with the FY 2014 Budget. There is no chargeback from the Police Department to the Vehicle Replacement Fund at this time.

BUILDING & LAND CHARGEBACKS

FUND	IN	OUT	PURPOSE	
Building & Land Fund	143,100		Service Chargeback from General Fund	33-00-0000-46901
Building & Land Fund	130,000		Service Chargeback from Garage Fund	33-00-0000-46914
Building & Land Fund	65,000		Service Chargeback from Refuse Fund	33-00-0000-46916
Building & Land Fund	165,000		Service Chargeback from Utilities Fund	33-00-0000-46920
Building & Land Fund	65,000		Service Chargeback from Local Roads Fund	33-00-0000-46961
General Fund		11,025	Administration Building & Land Chargeback	01-10-1020-54295
General Fund		11,025	Finance Department Building & Land Chargeback	01-20-2000-54295
General Fund		11,025	IT Building & Land Chargeback	01-25-2500-54295
General Fund		30,000	Police Department Building & Land Chargeback	01-30-3000-54295
General Fund		41,000	Fire Building & Land Chargeback	01-40-4000-54295
General Fund		28,000	PW Building & Land Chargeback	01-70-7000-54295
General Fund		11,025	Community Development Building & Land Chargeback	01-70-7010-54295
Garage Fund		130,000	Garage Building & Land Chargeback	14-70-5015-54295
Refuse Fund		65,000	Refuse Building & Land Chargeback	16-20-2000-54295
Utilities Fund		165,000	Utilities Building & Land Chargeback	20-20-2000-54295
Local Roads Fund		65,000	Local Road Building & Land Chargeback	61-20-2000-54295
	568,100	568,100		
SUMMARY TOTAL				
	REVENUE IN	EXPENSES OUT		
Building & Land Fund	568,100			
General Fund		143,100		
Garage Fund		130,000		
Refuse Fund		65,000		
Utilities Fund		165,000		
Local Road Fund		65,000		
	568,100	568,100		

LIABILITY INSURANCE FUND CHARGEBACKS

23

FUND	IN	OUT	PURPOSE	
Liability Insurance Fund	500,000		Service Chargeback from General Fund	23-00-0000-46901
General Fund		14,000	City Manager Liability Insurance Chargeback	01-10-1020-54280
General Fund		3,800	City Clerk Liability Insurance Chargeback	01-10-1030-54280
General Fund		7,200	Finance Department Liability Insurance Chargeback	01-20-2000-54280
General Fund		216,000	Police Liability Insurance Chargeback	01-30-3000-54280
General Fund		165,000	Fire Liability Insurance Chargeback	01-40-4000-54280
General Fund		33,000	Community Development Liability Insurance Chargeback	01-70-7010-54280
General Fund		7,000	IT Liability Insurance Chargeback	01-25-2500-54280
General Fund		54,000	PW Liability Insurance Chargeback	01-07-7000-54280
Liability Insurance Fund	17,000		Service Chargeback from E911 Fund	23-00-0000-46904
E911 Fund		17,000	E911 Liability Insurance Chargeback	04-00-5005-54280
Liability Insurance Fund	20,000		Service Chargeback from Garage Fund	23-00-0000-46914
Garage Fund		20,000	Garage Liability Insurance Chargeback	14-70-5015-54280
Liability Insurance Fund	75,000		Service Chargeback from Refuse Fund	23-00-0000-46916
Refuse Fund		75,000	Administration/Refuse Liability Insurance Chargeback	16-20-2000-54280
Liability Insurance Fund	135,000		Service Chargeback from Utilities Fund	23-00-0000-46920
Utilities Fund		135,000	Administration Liability Insurance Chargeback	20-20-2000-54280
	747,000	747,000		

SUMMARY TOTAL	REVENUE IN	EXPENSES OUT
Liability Insurance Fund	747,000	
General Fund		500,000
E911 Fund		17,000
Garage Fund		20,000
Refuse Fund		75,000
Utilities Fund		135,000
	747,000	747,000

ADMINISTRATIVE FEES

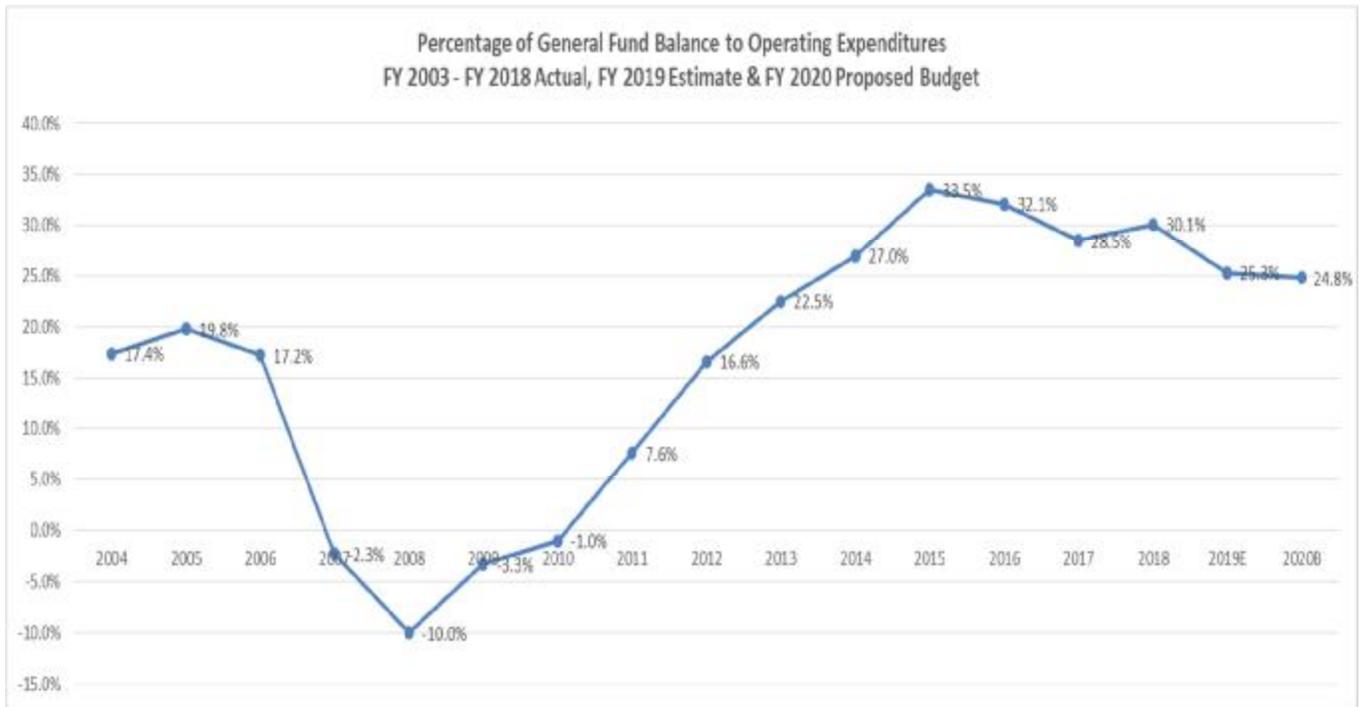
FUND	IN	OUT	PURPOSE	
General Fund	55,000		Service Chargeback from the E911 Fund	01-00-0000-46904
E911 Fund		55,000	ADMIN FEE to General Fund	04-00-5005-54040
General Fund	235,000		Service Chargeback from the Garage Fund	01-00-0000-46914
Garage Fund		235,000	ADMIN FEE to General Fund & Utilities Fund	14-70-5015-54040
General Fund	435,000		Service Chargeback from the Refuse Fund	01-00-0000-46916
Refuse Fund		435,000	ADMIN FEE to General & Utilities Funds	16-20-2000-54040
General Fund	57,941		Service Chargeback from the TIF # 2 Fund	01-00-0000-46937
TIF # 2		57,941	ADMIN FEE to General Fund	37-00-2030-54040
General Fund	56,275		Service Chargeback from the TIF # 4 Fund	01-00-0000-46938
TIF # 4		56,275	ADMIN FEE to General Fund	38-00-2030-54040
General Fund	775,000		Service Chargeback from the Utilities Fund	01-00-0000-46920
Utilities Fund		775,000	ADMIN FEE to General Fund	20-20-2000-54040
	1,614,216	1,614,216		

General Fund

General Fund Summary			
	FY 2019		FY 2020
	Estimate		Adopted Budget
Total Revenues	\$	33,921,890	\$ 33,561,257
Total Expenditures	\$	34,257,823	\$ 34,921,750
Ending Surplus/Deficit Per YR	\$	(335,933)	\$ (1,360,493)
Fund Balance Reconciliation:			
FY 2018 Audited Fund Balance	\$	11,114,386	\$ -
FY 2018 Prepaid Expenses	\$	(38,431)	
FY 2019 Est. Fund Balance	\$	-	\$ 9,340,022
Restriction for Comp Absences	\$	(1,400,000)	\$ -
Reserves/2019 Tax Levy	\$	-	\$ 676,108
Ending Surplus/Deficit Per YR	\$	(335,933)	\$ (1,360,493)
Available Fund Balance	\$	9,340,022	\$ 8,655,637
		19-EST	20-BUDGET
Fund Balance % of Expenses		27.3%	24.8%

Note: General Fund Revenues are up 1.6% (when including the use of reserves) and Expenditures are up 1.4% for FY 2020 year-over-year from the FY 2019 Budget.

General Fund Balance – Fund Balance to Operating Expenditures



The City of Rolling Meadows adopted a Fund Balance Policy on August 14, 2014 by Resolution #14-R-97. The City of Rolling Meadows shall strive to hold an amount as Unassigned Fund Balance ranging from 15% to 30% of the General Fund's Operating Expenditures. Fund Balance reserves are expressed as goal ranges to recognize the fact that fund balance changes from year-to-year due to operational fluctuations.

Shown above is a historical review of Fund Balance percentages from the City's Audits, an estimate for the current budget year and an estimate for the upcoming budget year. Both the current and upcoming budget year are within parameters of the City's Fund Balance Policy for the General Fund.

General Fund Balance Analysis - FY 2020 Adopted Budget

FY 2020 Budget Information

FY 2020 Expenditures	\$ 34,921,750
Fund Balance	\$ 8,655,637
Fund Balance as % of Expenditures	24.8%

Monthly Amount	%	\$
1 month of expenditures =	8.30%	\$ 2,898,505
2 month of expenditures =	16.70%	\$ 5,831,932
3 month of expenditures =	25.00%	\$ 8,730,438
4 month of expenditures =	33.30%	\$ 11,628,943
5 month of expenditures =	41.70%	\$ 14,562,370
6 month of expenditures =	50.00%	\$ 17,460,875

Listed above is a breakdown of the FY 2020 Budget's Expenditures for the General Fund Fund Balance as a Percent (%) of Expenditures.

The City adopted an Initial Fund Balance Policy for the General Fund to range from 15% to 30% of the General Fund's Operating Expenditures.

GENERAL FUND (01)

The General Fund is the City's primary operating fund. It accounts for major tax revenue to support administrative and public safety functions.

	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2019 Estimated Projection	FY 2020 Budget
Revenues					
Property Taxes	\$ 10,765,267	\$ 11,890,877	\$ 12,687,002	\$ 12,687,002	\$ 12,090,894
Local Taxes	11,456,137	11,724,522	11,338,343	11,188,343	11,238,550
Intergovernmental Revenues	3,049,774	3,233,271	3,297,250	3,498,250	3,607,250
Licenses & Permits	1,239,233	1,485,659	1,431,220	1,356,600	1,331,500
Fines & Forfeitures	1,322,275	1,254,947	1,299,300	1,189,400	1,174,400
Charges for Service	2,624,381	2,947,407	2,948,735	3,006,462	3,131,163
Investment Earnings	76,087	185,390	70,000	300,000	350,000
Miscellaneous Income	392,024	393,993	417,500	495,833	487,500
Other Financing Sources	300,000	553,548	200,000	200,000	150,000
Total Revenues	31,225,198	33,669,618	33,689,350	33,921,890	33,561,257
Expenditures					
Salaries	14,789,542	15,603,121	15,900,999	15,742,760	16,599,804
Benefits	3,487,063	3,550,568	3,565,473	3,681,472	3,798,870
IMRF	574,448	599,132	509,331	500,771	700,170
Fire Pension	3,517,128	3,788,593	3,700,000	3,700,000	4,380,000
Police Pension	3,192,820	3,480,637	3,400,000	3,400,000	3,600,000
Contractual Services	3,677,924	3,725,915	4,229,798	4,115,170	4,280,423
Supplies	469,589	561,638	647,240	629,575	710,770
Debt Service	682,075	708,075	1,288,075	1,288,075	751,713
Transfer to Vehicle & Equipment Fund	100,000	100,000	100,000	100,000	100,000
Transfer to Police Pension Fund	414,982	0	500,000	500,000	0
Transfer to Fire Pension Fund	563,583	0	500,000	500,000	0
Transfer to IMRF	0	0	100,000	100,000	0
Transfer to Fire Stations Fund	2,120,000	0	0	0	0
Total Expenditures	\$ 33,589,154	\$ 32,117,679	\$ 34,440,916	\$ 34,257,823	\$ 34,921,750
Surplus (Deficit) Per the Fiscal Year =	\$ (2,363,956)	\$ 1,549,317	\$ (751,566)	\$ (335,933)	\$ (1,360,493)
<i>Use of Reserves</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ (1,222,274)</i>	<i>\$ -</i>	<i>\$ 676,108</i>
Total Fund Balance Less Reserve for Compensated Absences					
	\$ 9,565,069	\$ 9,675,955	\$ 9,422,070	\$ 9,340,022	\$ 8,655,637
Fund Balance As % of Expenditures	28.5%	30.1%	27.4%	27.3%	24.8%

Fund Balance Policy Range Between 15% to 30% of Expenditures

Notes:

- #1 - 5th year of a \$100,000 repayment of a \$1.0 million transfer from General Fund to the Vehicle & Equipment Replacement Fund.
- #2 - The General Fund has \$1.4 million committed for funding Compensated Absences (excluded in fund balance totals).
- #3 - The FY 2019 Budget had reserve use for the 2018 and 2019 bond payments and estimates are completed at this time.
- #4 - The FY 2020 Budget has reserve use to lower the overall Property Tax Levy for FY 2020 to 2.4% year-over-year increase.
- #5 - Year-over-year budget revenue change is an increase of 1.6% or \$548,015 or a negative 0.4% (-\$128,093) (use of reserves to lower the
- #6 - Year-over-year budget expenditure change is an increase of 1.4% or \$480,834.
- #7 - Police & Fire Pensions increased per past direction and actuarial proposal at the June 2019 COW Meeting.

General Fund Revenues

FY 2020 Adopted Budget - City of Rolling Meadows - General Fund (Budget-to-Budget Comparison)

Fund	Object	Account Description	2017 Actuals	2018 Actuals	FY 2019 Adopted Budget	FY 2019 Estimate	FY 2020 Adopted Budget	\$ Change - FY 2019 Budget to FY 2020 Budget
GENERAL FUND REVENUES								
Property Taxes								
01	40010	PRIOR YEARS TAXES	\$ (167,112)	\$ (120,203)	\$ -	\$ -	\$ -	\$ -
01	40015	CURRENT LEVY	\$ 4,222,431	\$ 4,741,850	\$ 5,587,002	\$ 5,587,002	\$ 4,110,894	\$ (1,476,108)
01	40067	CURRENT LEVY - POLICE PNSN	\$ 3,192,820	\$ 3,480,637	\$ 3,400,000	\$ 3,400,000	\$ 3,600,000	\$ 200,000
01	40075	CURRENT LEVY - FIRE PNSN	\$ 3,517,128	\$ 3,788,593	\$ 3,700,000	\$ 3,700,000	\$ 4,380,000	\$ 680,000
TOTAL - PROPERTY TAXES			\$ 10,765,267	\$ 11,890,877	\$ 12,687,002	\$ 12,687,002	\$ 12,090,894	\$ (596,108)
Local Taxes								
01	41120	SALES TAX - STATE OF ILLINOIS	\$ 3,563,795	\$ 3,497,915	\$ 3,600,000	\$ 3,600,000	\$ 3,600,000	\$ -
01	41121	SALES TAX - HOME RULE	\$ 2,646,872	\$ 2,610,273	\$ 2,600,000	\$ 2,700,000	\$ 2,750,000	\$ 150,000
01	41130	TELECOMMUNICATIONS TAX	\$ 1,317,282	\$ 1,215,689	\$ 1,300,000	\$ 1,200,000	\$ 1,200,000	\$ (100,000)
01	41140	ELECTRIC UTILITY TAX	\$ 1,241,455	\$ 1,274,398	\$ 1,300,000	\$ 1,300,000	\$ 1,300,000	\$ -
01	41150	HOTEL TAX	\$ 437,536	\$ 296,908	\$ 300,000	\$ 250,000	\$ 250,000	\$ (50,000)
01	41160	FOOD & BEVERAGE TAX	\$ 1,322,226	\$ 1,588,313	\$ 1,400,000	\$ 1,500,000	\$ 1,500,000	\$ 100,000
01	41170	REAL ESTATE TRANSFER TAX	\$ 587,918	\$ 912,718	\$ 500,000	\$ 300,000	\$ 300,000	\$ (200,000)
01	41180	CABLE FRANCHISE FEES	\$ 330,936	\$ 319,987	\$ 330,000	\$ 330,000	\$ 330,000	\$ -
01	41190	FEE IN LIEU OF SALES TAX	\$ 8,118	\$ 8,321	\$ 8,343	\$ 8,343	\$ 8,550	\$ 207
TOTAL - LOCAL TAXES			\$ 11,456,137	\$ 11,724,522	\$ 11,338,343	\$ 11,188,343	\$ 11,238,550	\$ (99,793)
Intergovernmental Revenues								
01	42110	PPRT - STATE OF IL	\$ 216,818	\$ 156,969	\$ 200,000	\$ 200,000	\$ 220,000	\$ 20,000
01	42115	PPRT - TOWNSHIP	\$ 4,630	\$ 3,959	\$ 4,000	\$ 4,000	\$ 4,000	\$ -
01	42125	SALES TAX - LOCAL USE	\$ 623,358	\$ 707,920	\$ 610,000	\$ 700,000	\$ 750,000	\$ 140,000
01	42130	INCOME TAX - STATE OF IL	\$ 2,189,384	\$ 2,324,681	\$ 2,300,000	\$ 2,500,000	\$ 2,500,000	\$ 200,000
01	42135	MISC - INTERGOVERNMENTAL	\$ 3,533	\$ 1,769	\$ 4,000	\$ 4,000	\$ 4,000	\$ -
01	42136	VIDEO GAMING REVENUES	\$ -	\$ 3,962	\$ 125,000	\$ 60,000	\$ 75,000	\$ (50,000)
01	43600	FEDERAL GRANTS	\$ 12,052	\$ 3,533	\$ 25,000	\$ 25,000	\$ 25,000	\$ -
01	43605	GRANT - POLICE GRANTS	\$ -	\$ 27,949	\$ 26,500	\$ 2,500	\$ 26,500	\$ -
01	43614	GRANT - TOBACCO CONTROL	\$ -	\$ 2,530	\$ 2,750	\$ 2,750	\$ 2,750	\$ -
TOTAL - INTERGOVERNMENTAL REVENUES			\$ 3,049,774	\$ 3,233,271	\$ 3,297,250	\$ 3,498,250	\$ 3,607,250	\$ 310,000
Licenses & Permits								
01	44205	TAXI/CHAUFFER LICENSE	\$ -	\$ 200	\$ 1,000	\$ 250	\$ 250	\$ (750)
01	44207	VIDEO GAMING TERMINALS	\$ -	\$ 1,250	\$ 4,000	\$ 30,000	\$ 40,000	\$ 36,000
01	44208	VIDEO GAMING TERM OPERATOR	\$ -	\$ 250	\$ 25,000	\$ 6,000	\$ 8,000	\$ (17,000)
01	44210	BUSINESS LICENSE	\$ 247,974	\$ 235,642	\$ 260,000	\$ 260,000	\$ 260,000	\$ -
01	44211	RENTAL UNIT LICENSE	\$ 106,739	\$ 86,882	\$ 88,000	\$ 95,000	\$ 95,000	\$ 7,000
01	44220	LIQUOR LICENSES	\$ 172,100	\$ 178,050	\$ 150,000	\$ 150,000	\$ 150,000	\$ -
01	44221	VIDEO GAMING G1 LICENSES	\$ -	\$ 30	\$ 720	\$ 750	\$ 750	\$ 30
01	44300	RIGHT OF WAY PERMIT	\$ 978	\$ 2,861	\$ 500	\$ 2,600	\$ 500	\$ -
01	44310	BUILDING PERMIT	\$ 452,409	\$ 694,303	\$ 550,000	\$ 550,000	\$ 500,000	\$ (50,000)
01	44510	ELEVATOR INSPECTION FEES	\$ 56,715	\$ 18,468	\$ 40,000	\$ 40,000	\$ 40,000	\$ -
01	44512	BUILDING INSPECTION FEES	\$ 7,252	\$ -	\$ 25,000	\$ 10,000	\$ 25,000	\$ -
01	44515	PW INSPECTION FEES	\$ 7,365	\$ 10,270	\$ 12,000	\$ 12,000	\$ 12,000	\$ -
01	44518	FIRE INSPECTION FEES	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ 2,000	\$ -
01	44530	PLAN REVIEW FEES	\$ 13,566	\$ 27,114	\$ 15,000	\$ 15,000	\$ 15,000	\$ -
01	44531	DEVELOPMENT FEES	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
01	44535	ENGINEERING FEES	\$ 85,062	\$ 188,552	\$ 200,000	\$ 125,000	\$ 125,000	\$ (75,000)
01	44555	BOARD FILING FEES	\$ 11,020	\$ 4,550	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
01	44560	SIGN INSPECTION FEES	\$ 63,302	\$ 23,153	\$ 40,000	\$ 40,000	\$ 40,000	\$ -
01	44725	ALARM SYSTEM PERMITS	\$ 12,750	\$ 14,085	\$ 12,000	\$ 12,000	\$ 12,000	\$ -
TOTAL - LICENSES & PERMITS			\$ 1,237,232	\$ 1,485,660	\$ 1,431,220	\$ 1,356,600	\$ 1,331,500	\$ (99,720)
Fines & Forfeitures								
01	44800	OFFENDER REGISTRATION	\$ 1,200	\$ 1,310	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
01	44805	BAIL PROCESSING FEE	\$ 900	\$ 900	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
01	45100	ADJUDICATION FINES	\$ 38,329	\$ 34,057	\$ 25,000	\$ 50,000	\$ 50,000	\$ 25,000
01	45105	OVERWEIGHT FINES	\$ 5,900	\$ 6,815	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
01	45410	CIRCUIT COURT FINES	\$ 61,793	\$ 59,713	\$ 60,000	\$ 60,000	\$ 60,000	\$ -
01	45420	TRAFFIC FINES - P TICKETS	\$ 93,751	\$ 67,560	\$ 125,000	\$ 50,000	\$ 50,000	\$ (75,000)
01	45430	COMPLIANCE FINES - C TICKETS	\$ 1,233	\$ 1,090	\$ -	\$ 100	\$ 100	\$ 100
01	45440	DUI FINES	\$ 10,942	\$ 12,775	\$ 10,000	\$ 10,000	\$ 10,000	\$ -
01	45445	ADMINISTRATIVE FEES - TOWS	\$ 47,000	\$ 49,250	\$ 60,000	\$ 50,000	\$ 50,000	\$ (10,000)
01	45450	RED LIGHT ENFORCMNT FINES	\$ 1,000,293	\$ 947,817	\$ 975,000	\$ 900,000	\$ 900,000	\$ (75,000)
01	45451	SCHOOL BUS CAMERAS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01	45455	FALSE ALARMS-POLICE	\$ 10,550	\$ 13,140	\$ 10,000	\$ 10,000	\$ 10,000	\$ -
01	45460	FALSE ALARMS-FIRE	\$ 32,050	\$ 44,800	\$ 15,000	\$ 30,000	\$ 15,000	\$ -
01	45465	BUILDING REINSPECTION FEES	\$ 13,709	\$ 8,601	\$ 5,000	\$ 15,000	\$ 15,000	\$ 10,000
01	45470	FIRE REINSPECTION FEES	\$ -	\$ -	\$ 300	\$ 300	\$ 300	\$ -
01	45480	LATE FEES	\$ 4,778	\$ 4,966	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
01	46520	ACCIDENT REPORT DUPLICATION	\$ 1,845	\$ 2,154	\$ 2,000	\$ 2,000	\$ 2,000	\$ -
TOTAL - FINES & FORFEITURES			\$ 1,324,275	\$ 1,254,947	\$ 1,299,300	\$ 1,189,400	\$ 1,174,400	\$ (124,900)
Charges for Services								
01	46522	ACCOUNTING CHARGE - LIBRARY	\$ 43,297	\$ 44,163	\$ 45,046	\$ 45,046	\$ 45,947	\$ 901
01	46525	SPECIAL POLICE DETAIL SVCS	\$ 25,414	\$ 39,975	\$ 30,000	\$ 40,000	\$ 40,000	\$ 10,000
01	46526	COUNSELOR SVCS - HIGH SCHOOL	\$ 95,810	\$ 97,653	\$ 97,000	\$ 140,000	\$ 195,000	\$ 98,000
01	46528	COUNSELOR SVCS - JR HIGH	\$ 95,540	\$ 96,971	\$ 96,000	\$ 96,000	\$ 96,000	\$ -
01	46533	ADMIN-ALL KIDS HEALTHCARE FEES	\$ 13,384	\$ 9,865	\$ 15,000	\$ 15,000	\$ 15,000	\$ -
01	46550	AMBULANCE SVC	\$ 526,934	\$ 792,630	\$ 710,000	\$ 710,000	\$ 725,000	\$ 15,000
01	46640	SPECIAL SVC	\$ 10,709	\$ 11,200	\$ 10,000	\$ 15,000	\$ 15,000	\$ 5,000
01	46789	HOST/TIPPING FEES	\$ 336,767	\$ 312,290	\$ 385,000	\$ 385,000	\$ 385,000	\$ -
01	46904	SVC CHARGEBACK - E911	\$ 38,000	\$ 50,000	\$ 51,500	\$ 51,500	\$ 55,000	\$ 3,500
01	46914	SVC CHARGEBACK - GARAGE	\$ 219,000	\$ 220,000	\$ 226,000	\$ 226,000	\$ 235,000	\$ 9,000
01	46916	SVC CHARGEBACK - REFUSE	\$ 415,000	\$ 415,000	\$ 422,300	\$ 422,300	\$ 435,000	\$ 12,700

FY 2020 Adopted Budget - City of Rolling Meadows - General Fund (Budget-to-Budget Comparison)

Fund	Object	Account Description	2017 Actuals	2018 Actuals	FY 2019 Adopted Budget	FY 2019 Estimate	FY 2020 Adopted Budget	\$ Change - FY 2019 Budget to FY 2020 Budget	
01	46920	SVC CHARGEBACK - UTILITIES	\$ 700,000	\$ 750,000	\$ 750,000	\$ 750,000	\$ 775,000	\$ 25,000	
01	46937	SVC CHARGEBACK - TIF #2	\$ 53,024	\$ 54,615	\$ 56,253	\$ 56,253	\$ 57,941	\$ 1,688	
01	46938	SVC CHARGEBACK - TIF #4	\$ 51,500	\$ 53,045	\$ 54,636	\$ 54,363	\$ 56,275	\$ 1,639	
TOTAL - CHARGES FOR SERVICES			\$ 2,624,381	\$ 2,947,407	\$ 2,948,735	\$ 3,006,462	\$ 3,131,163	\$ 182,428	
Investment Earnings									
01	47710	INVESTMENT EARNINGS	\$ 76,087	\$ 185,391	\$ 70,000	\$ 300,000	\$ 350,000	\$ 280,000	
TOTAL - INVESTMENT EARNINGS			\$ 76,087	\$ 185,391	\$ 70,000	\$ 300,000	\$ 350,000	\$ 280,000	
Miscellaneous Income									
01	47712	IMET RECOVERY	\$ -	\$ 4,423	\$ -	\$ -	\$ -	\$ -	
01	47722	IPRIME PMA INT EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
01	48785	RENTAL INCOME	\$ 300,791	\$ 306,930	\$ 332,000	\$ 332,000	\$ 332,000	\$ -	
01	48790	MISCELLANEOUS INCOME	\$ 19,680	\$ 31,363	\$ 15,000	\$ 30,000	\$ 15,000	\$ -	
01	48792	REIMBURSEMENTS	\$ 71,575	\$ 30,661	\$ 70,000	\$ 75,000	\$ 70,000	\$ -	
01	48794	POLICE OUTREACH	\$ -	\$ 20,617	\$ -	\$ 58,333	\$ 70,000	\$ 70,000	
01	48800	GAIN/LOSS ON SALE OF F/A	\$ -	\$ -	\$ 500	\$ 500	\$ 500	\$ -	
TOTAL - MISCELLANEOUS INCOME			\$ 392,047	\$ 393,994	\$ 417,500	\$ 495,833	\$ 487,500	\$ 70,000	
Other Financing Sources									
01	49914	TSFR FROM GARAGE FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
01	49923	TSR FROM LIABILITY INSURANCE	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ -	\$ (50,000)	
01	49945	TSR FROM HEALTH INS FUND	\$ -	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ -	
01	49947	TSR FROM DEBT SERVICE	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -	
01	49990	COMMITTED FUNDS-UNFUNDED LIAB.	\$ 300,000	\$ 378,548	\$ -	\$ -	\$ -	\$ -	
TOTAL - OTHER FINANCING SOURCES			\$ 300,000	\$ 553,548	\$ 200,000	\$ 200,000	\$ 150,000	\$ (50,000)	
General Fund Revenues - Total			\$ 31,225,198	\$ 33,669,618	\$ 33,689,350	\$ 33,921,890	\$ 33,561,257	\$ (128,093)	
								% Change	-0.4%



			2017 Actual	2018 Actual	2019 Budget	2019 Estimated	2020 Adopted
GENERAL FUND							
40-Property Taxes							
01	40010	PRIOR YEARS TAXES	-\$167,112	-\$120,203	\$0	\$0	\$0
01	40015	CURRENT LEVY	\$4,222,431	\$4,741,850	\$5,587,002	\$5,587,002	\$4,110,894
01	40067	CURRENT LEVY - POLICE PNSN	\$3,192,820	\$3,480,637	\$3,400,000	\$3,400,000	\$3,600,000
01	40075	CURRENT LEVY - FIRE PNSN	\$3,517,128	\$3,788,593	\$3,700,000	\$3,700,000	\$4,380,000
		Total Property Taxes	\$10,765,267	\$11,890,877	\$12,687,002	\$12,687,002	\$12,767,002
41-Local Taxes							
01	41120	SALES TAX - STATE OF ILLINOIS	\$3,563,795	\$3,497,915	\$3,600,000	\$3,600,000	\$3,600,000
01	41121	SALES TAX - HOME RULE	\$2,646,872	\$2,610,273	\$2,600,000	\$2,700,000	\$2,750,000
01	41130	TELECOMMUNICATIONS TAX	\$1,317,282	\$1,215,689	\$1,300,000	\$1,200,000	\$1,200,000
01	41140	ELECTRIC UTILITY TAX	\$1,241,455	\$1,274,398	\$1,300,000	\$1,300,000	\$1,300,000
01	41150	HOTEL TAX	\$437,536	\$296,908	\$300,000	\$250,000	\$250,000
01	41160	FOOD & BEVERAGE TAX	\$1,322,226	\$1,588,313	\$1,400,000	\$1,500,000	\$1,500,000
01	41170	REAL ESTATE TRANSFER TAX	\$587,918	\$912,718	\$500,000	\$300,000	\$300,000
01	41180	CABLE FRANCHISE FEES	\$330,936	\$319,987	\$330,000	\$330,000	\$330,000
01	41190	FEE IN LIEU OF SALES TAX	\$8,118	\$8,321	\$8,343	\$8,343	\$8,550
		<i>Line Item Detail Description</i>					<i>Detail Total</i>
		<i>Chase Bank Fee In Lieu</i>					\$8,550
		Total Local Taxes	\$11,456,137	\$11,724,522	\$11,338,343	\$11,188,343	\$11,238,550
42-Intergov.							
01	42110	PPRT - STATE OF IL	\$216,818	\$156,969	\$200,000	\$200,000	\$220,000
01	42115	PPRT - TOWNSHIP	\$4,630	\$3,959	\$4,000	\$4,000	\$4,000
01	42125	SALES TAX - LOCAL USE	\$623,358	\$707,920	\$610,000	\$700,000	\$750,000
01	42130	INCOME TAX - STATE OF IL	\$2,189,384	\$2,324,681	\$2,300,000	\$2,500,000	\$2,500,000
01	42135	MISC - INTERGOVERNMENTAL	\$3,533	\$1,769	\$4,000	\$4,000	\$4,000
		<i>Line Item Detail Description</i>					<i>Detail Total</i>
		<i>Pull Tabs - Jar Games Taxes</i>					\$3,750
		<i>Other Misc State Income</i>					\$250
							\$4,000
01	43600	FEDERAL GRANTS	\$12,052	\$3,533	\$25,000	\$25,000	\$25,000
01	43605	GRANT - POLICE GRANTS	\$0	\$27,949	\$26,500	\$2,500	\$26,500
		<i>Line Item Detail Description</i>					<i>Detail Total</i>
		<i>STEP Grant</i>					\$14,500
		<i>OT Reimb Grant</i>					\$12,000
							\$26,500
01	43614	GRANT - TOBACCO CONTROL	\$0	\$2,530	\$2,750	\$2,750	\$2,750
01	42136	VIDEO GAMING REVENUES	\$0	\$3,962	\$125,000	\$60,000	\$75,000
		Total Intergov. Revenues	\$3,049,774	\$3,233,271	\$3,297,250	\$3,498,250	\$3,607,250



			2017 Actual	2018 Actual	2019 Budget	2019 Estimated	2020 Adopted
43-Licenses &							
01	44205	TAXI/CHAUFFER LICENSE	\$0	\$200	\$1,000	\$250	\$250
01	44210	BUSINESS LICENSE	\$247,974	\$235,642	\$260,000	\$260,000	\$260,000
01	44211	RENTAL UNIT LICENSE	\$106,739	\$86,882	\$88,000	\$95,000	\$95,000
01	44220	LIQUOR LICENSES	\$172,100	\$178,050	\$150,000	\$150,000	\$150,000
01	44300	RIGHT OF WAY PERMIT	\$978	\$2,861	\$500	\$2,600	\$500
01	44310	BUILDING PERMIT	\$452,409	\$694,303	\$550,000	\$550,000	\$500,000
01	44510	ELEVATOR INSPECTION FEES	\$56,715	\$18,468	\$40,000	\$40,000	\$40,000
01	44512	BUILDING INSPECTION FEES	\$7,252	\$0	\$25,000	\$10,000	\$25,000
01	44515	PW INSPECTION FEES	\$7,365	\$10,270	\$12,000	\$12,000	\$12,000
01	44518	FIRE INSPECTION FEES	\$0	\$0	\$2,000	\$2,000	\$2,000
01	44530	PLAN REVIEW FEES	\$13,566	\$27,114	\$15,000	\$15,000	\$15,000
01	44531	DEVELOPMENT FEES	\$0	\$0	\$1,000	\$1,000	\$1,000
01	44535	ENGINEERING FEES	\$85,062	\$188,552	\$200,000	\$125,000	\$125,000
01	44555	BOARD FILING FEES	\$11,020	\$4,550	\$5,000	\$5,000	\$5,000
01	44560	SIGN INSPECTION FEES	\$63,302	\$23,153	\$40,000	\$40,000	\$40,000
01	44725	ALARM SYSTEM PERMITS	\$12,750	\$14,085	\$12,000	\$12,000	\$12,000
01	44207	VIDEO GAMING TERMINALS	\$0	\$1,250	\$4,000	\$30,000	\$40,000
01	44208	VIDEO GAMING TERM OPERATOR	\$0	\$250	\$25,000	\$6,000	\$8,000
01	44221	VIDEO GAMING G1 LICENSES	\$0	\$30	\$720	\$750	\$750
		Total Licenses & Permits	\$1,237,232	\$1,485,660	\$1,431,220	\$1,356,600	\$1,331,500
44-Fines &							
01	44800	OFFENDER REGISTRATION	\$1,200	\$1,310	\$1,000	\$1,000	\$1,000
01	44805	BAIL PROCESSING FEE	\$900	\$900	\$1,000	\$1,000	\$1,000
01	45100	ADJUDICATION FINES	\$38,329	\$34,057	\$25,000	\$50,000	\$50,000
01	45105	OVERWEIGHT FINES	\$5,900	\$6,815	\$5,000	\$5,000	\$5,000
01	45410	CIRCUIT COURT FINES	\$61,793	\$59,713	\$60,000	\$60,000	\$60,000
01	45420	TRAFFIC FINES - P TICKETS	\$93,751	\$67,560	\$125,000	\$50,000	\$50,000
01	45430	COMPLIANCE FINES - C TICKETS	\$1,233	\$1,090	\$0	\$100	\$100
01	45440	DUI FINES	\$10,942	\$12,775	\$10,000	\$10,000	\$10,000
01	45445	ADMINISTRATIVE FEES - TOWS	\$47,000	\$49,250	\$60,000	\$50,000	\$50,000
01	45450	RED LIGHT ENFORCMNT FINES	\$1,000,293	\$947,817	\$975,000	\$900,000	\$900,000
01	45451	SCHOOL BUS CAMERAS	\$0	\$0	\$0	\$0	\$0
01	45455	FALSE ALARMS-POLICE	\$10,550	\$13,140	\$10,000	\$10,000	\$10,000



			2017 Actual	2018 Actual	2019 Budget	2019 Estimated	2020 Adopted
01	45460	FALSE ALARMS-FIRE	\$32,050	\$44,800	\$15,000	\$30,000	\$15,000
01	45465	BUILDING REINSPECTION FEES	\$13,709	\$8,601	\$5,000	\$15,000	\$15,000
01	45470	FIRE REINSPECTION FEES	\$0	\$0	\$300	\$300	\$300
01	45480	LATE FEES	\$4,778	\$4,966	\$5,000	\$5,000	\$5,000
01	46520	ACCIDENT REPORT DUPLICATION	\$1,845	\$2,154	\$2,000	\$2,000	\$2,000
		Total Fines & Forfeitures	\$1,324,275	\$1,254,947	\$1,299,300	\$1,189,400	\$1,174,400
45-Charges for							
01	46522	ACCOUNTING CHARGE - LIBRARY	\$43,297	\$44,163	\$45,046	\$45,046	\$45,947
01	46525	SPECIAL POLICE DETAIL SVCS	\$25,414	\$39,975	\$30,000	\$40,000	\$40,000
01	46526	COUNSELOR SVCS - HIGH SCHOOL	\$95,810	\$97,653	\$97,000	\$140,000	\$195,000
01	46528	COUNSELOR SVCS - JR HIGH	\$95,540	\$96,971	\$96,000	\$96,000	\$96,000
01	46533	ADMIN-ALL KIDS HEALTHCARE FEES	\$13,384	\$9,865	\$15,000	\$15,000	\$15,000
01	46550	AMBULANCE SVC	\$526,934	\$792,630	\$710,000	\$710,000	\$725,000
01	46640	SPECIAL SVC	\$10,709	\$11,200	\$10,000	\$15,000	\$15,000
01	46789	HOST/TIPPING FEES	\$336,767	\$312,290	\$385,000	\$385,000	\$385,000
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		<i>Host/Tipping Fees</i>					\$385,000
						<i>Detail Total</i>	\$385,000
01	46904	SVC CHARGEBACK - E911	\$38,000	\$50,000	\$51,500	\$51,500	\$55,000
01	46914	SVC CHARGEBACK - GARAGE	\$219,000	\$220,000	\$226,000	\$226,000	\$235,000
01	46916	SVC CHARGEBACK - REFUSE	\$415,000	\$415,000	\$422,300	\$422,300	\$435,000
01	46920	SVC CHARGEBACK - UTILITIES	\$700,000	\$750,000	\$750,000	\$750,000	\$775,000
01	46937	SVC CHARGEBACK - TIF #2	\$53,024	\$54,615	\$56,253	\$56,253	\$57,941
01	46938	SVC CHARGEBACK - TIF #4	\$51,500	\$53,045	\$54,636	\$54,363	\$56,275
		Total Charges for Services	\$2,624,381	\$2,947,407	\$2,948,735	\$3,006,462	\$3,131,163
46-Investment							
01	47710	INVESTMENT EARNINGS	\$76,087	\$185,391	\$70,000	\$300,000	\$350,000
01	47722	IPRIME PMA INT EARNINGS	\$0	\$0	\$0	\$0	\$0
		Total Investment Earnings	\$76,087	\$185,391	\$70,000	\$300,000	\$350,000
47-Miscellaneous							
01	48785	RENTAL INCOME	\$300,791	\$306,930	\$332,000	\$332,000	\$332,000
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		<i>Parkway Bench Ad Fees - PACE</i>					\$12,000
		<i>Burke Eng Rent</i>					\$3,000
		<i>LAMAR Billboard</i>					\$40,000
		<i>Portillo's Land Lease</i>					\$7,000
		<i>Berdnick Trnsfr Station Rent</i>					\$70,000
		<i>Cell Tower Leases</i>					\$200,000
						<i>Detail Total</i>	\$332,000
01	48790	MISCELLANEOUS INCOME	\$19,680	\$31,363	\$15,000	\$30,000	\$15,000



			2017 Actual	2018 Actual	2019 Budget	2019 Estimated	2020 Adopted
01	48792	REIMBURSEMENTS	\$71,575	\$30,661	\$70,000	\$75,000	\$70,000
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		<i>ITTF Fire Special Rescue Reimb</i>					\$55,000
		<i>Harper Reimbursement</i>					\$15,000
						<i>Detail Total</i>	\$70,000
01	48794	POLICE OUTREACH	\$0	\$20,617	\$0	\$58,333	\$70,000
01	48800	GAIN/LOSS ON SALE OF F/A	\$0	\$0	\$500	\$500	\$500
01	47712	IMET RECOVERY	\$0	\$4,423	\$0	\$0	\$0
		Total Miscellaneous Income	\$392,047	\$393,994	\$417,500	\$495,833	\$487,500
48-Other Financing							
01	49914	TSFR FROM GARAGE FUND	\$0	\$0	\$0	\$0	\$0
01	49945	TSR FROM HEALTH INS FUND	\$0	\$150,000	\$150,000	\$150,000	\$150,000
01	49990	COMMITTED FUNDS-UNFUNDED LIAB.	\$300,000	\$378,548	\$0	\$0	\$0
01	49947	TSR FROM DEBT SERVICE	\$0	\$25,000	\$0	\$0	\$0
01	49923	TSR FROM LIABILITY INSURANCE	\$0	\$0	\$50,000	\$50,000	\$0
		Total Other Financing Scrs	\$300,000	\$553,548	\$200,000	\$200,000	\$150,000
		Total Revenues	\$31,225,198	\$33,669,618	\$33,689,350	\$33,921,890	\$33,561,257

General Fund Summary All Expenditures

FY 2020 Adopted Budget - City of Rolling Meadows - General Fund (Budget-to-Budget Comparison)

Fund	Object	Account Description	2017 Actuals	2018 Actuals	FY 2019 Adopted Budget	FY 2019 Estimate	FY 2020 Adopted Budget	\$ Change - FY 2019 Budget to FY 2020 Budget
GENERAL FUND EXPENDITURES								
01101000	50010	SALARIES AND WAGES	\$ 9,950	\$ 9,950	\$ 9,950	\$ 9,950	\$ 9,950	\$ -
01101000	52065	FICA CONTRIBUTION	\$ 761	\$ 761	\$ 761	\$ 761	\$ 761	\$ -
01101000	54250	TRAVEL AND LODGING	\$ -	\$ -	\$ 200	\$ 200	\$ 200	\$ -
01101000	54310	POSTAGE	\$ 1	\$ 34	\$ 200	\$ 200	\$ 200	\$ -
01101000	54610	PROFESSIONAL SERVICES	\$ -	\$ -	\$ 2,500	\$ 2,500	\$ 2,500	\$ -
01101000	56210	OFFICE SUPPLIES	\$ -	\$ 50	\$ 450	\$ 150	\$ 450	\$ -
01101010	50010	SALARIES AND WAGES	\$ 26,334	\$ 27,334	\$ 28,001	\$ 27,001	\$ 28,001	\$ -
01101010	52061	RETIREMENT PLAN CONTRIBUTION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01101010	52065	FICA CONTRIBUTION	\$ 2,015	\$ 2,091	\$ 2,142	\$ 2,066	\$ 2,142	\$ -
01101010	53110	PROFESSIONAL DEVELOPMENT	\$ -	\$ -	\$ 500	\$ 500	\$ 500	\$ -
01101010	54610	PROFESSIONAL SERVICES	\$ -	\$ -	\$ 2,500	\$ -	\$ 2,500	\$ -
01101010	54616	TAX SHARING	\$ 45,991	\$ 34,666	\$ 48,000	\$ 30,000	\$ 30,000	\$ (18,000)
01101010	54630	DUES AND SUBSCRIPTIONS	\$ 18,194	\$ 16,363	\$ 34,500	\$ 29,000	\$ 34,500	\$ -
01101010	56220	OPERATING SUPPLIES	\$ 463	\$ 203	\$ 600	\$ 400	\$ 600	\$ -
01101010	56225	OTHER SUPPLIES	\$ 318	\$ 40	\$ 500	\$ 300	\$ 500	\$ -
01101020	50010	SALARIES AND WAGES	\$ 407,360	\$ 485,330	\$ 510,656	\$ 516,653	\$ 562,059	\$ 51,403
01101020	51041	SICK LEAVE BUYBACK	\$ 1,803	\$ -	\$ 2,284	\$ 2,284	\$ 2,347	\$ 63
01101020	51050	POST EMPLOYMENT HEALTH PLAN	\$ 7,671	\$ 7,792	\$ 10,045	\$ 9,860	\$ 10,551	\$ 506
01101020	52061	RETIREMENT PLAN CONTRIBUTION	\$ 63,749	\$ 73,703	\$ 64,328	\$ 65,355	\$ 88,644	\$ 24,316
01101020	52065	FICA CONTRIBUTION	\$ 28,846	\$ 34,637	\$ 36,437	\$ 38,807	\$ 39,944	\$ 3,507
01101020	52130	GROUP HEALTH INSURANCE	\$ 73,252	\$ 88,824	\$ 85,474	\$ 92,427	\$ 100,657	\$ 15,183
01101020	53110	PROFESSIONAL DEVELOPMENT	\$ 225	\$ 965	\$ 9,300	\$ 7,300	\$ 9,300	\$ -
01101020	54250	TRAVEL AND LODGING	\$ 548	\$ 865	\$ 6,750	\$ 4,550	\$ 6,750	\$ -
01101020	54260	ADVERTISING	\$ 300	\$ 683	\$ 3,000	\$ 3,000	\$ 3,000	\$ -
01101020	54270	PRINTING AND DUPLICATING	\$ -	\$ 1,392	\$ 2,500	\$ 2,050	\$ 2,500	\$ -
01101020	54275	VEHICLE MAINTENANCE CHARGEBACK	\$ 9,500	\$ 9,600	\$ 9,700	\$ 9,700	\$ 10,000	\$ 300
01101020	54280	LIABILITY INSURANCE CHARGEBACK	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000	\$ -
01101020	54285	VEHICLE REPLACEMENT CHARGEBACK	\$ 1,100	\$ 1,111	\$ 1,200	\$ 1,200	\$ 1,300	\$ 100
01101020	54295	BUILDING & LAND CHARGEBACK	\$ 9,000	\$ 10,000	\$ 10,500	\$ 10,500	\$ 11,025	\$ 525
01101020	54310	POSTAGE	\$ 525	\$ 1,149	\$ 1,400	\$ 1,400	\$ 1,400	\$ -
01101020	54610	PROFESSIONAL SERVICES	\$ 1,194	\$ 807	\$ 8,000	\$ 5,500	\$ 8,000	\$ -
01101020	54630	DUES AND SUBSCRIPTIONS	\$ 2,687	\$ 3,215	\$ 8,250	\$ 8,000	\$ 8,250	\$ -
01101020	54640	OUTSIDE REPAIR AND MAINTENANCE	\$ -	\$ -	\$ 450	\$ 450	\$ 450	\$ -
01101020	54850	RECORDS STORAGE SERVICES	\$ -	\$ -	\$ 4,000	\$ 4,000	\$ 4,000	\$ -
01101020	56210	OFFICE SUPPLIES	\$ -	\$ 289	\$ 1,500	\$ 1,000	\$ 1,500	\$ -
01101020	56220	OPERATING SUPPLIES	\$ 324	\$ 916	\$ 6,000	\$ 6,000	\$ 6,000	\$ -
01101020	56240	BOOKS AND PUBLICATIONS	\$ 106	\$ 89	\$ 1,500	\$ 1,500	\$ 1,500	\$ -
01101020	56890	AWARDS & HONORS SUPPLIES	\$ 50	\$ -	\$ 4,000	\$ 4,000	\$ 4,000	\$ -
01101030	50010	SALARIES AND WAGES	\$ 120,237	\$ 92,890	\$ 83,767	\$ 72,185	\$ 85,861	\$ 2,094
01101030	51050	POST EMPLOYMENT HEALTH PLAN	\$ 2,748	\$ 3,063	\$ 411	\$ 3,200	\$ 421	\$ 10
01101030	52061	RETIREMENT PLAN CONTRIBUTION	\$ 18,461	\$ 14,094	\$ 10,429	\$ 9,734	\$ 14,872	\$ 4,443
01101030	52065	FICA CONTRIBUTION	\$ 9,185	\$ 7,506	\$ 6,383	\$ 5,501	\$ 6,843	\$ 460
01101030	52130	GROUP HEALTH INSURANCE	\$ 19,750	\$ 14,399	\$ 10,606	\$ 7,274	\$ 8,716	\$ (1,890)
01101030	53110	PROFESSIONAL DEVELOPMENT	\$ -	\$ 54	\$ 700	\$ -	\$ 700	\$ -
01101030	54250	TRAVEL AND LODGING	\$ 84	\$ -	\$ 100	\$ -	\$ 100	\$ -
01101030	54260	ADVERTISING	\$ -	\$ 238	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
01101030	54280	LIABILITY INSURANCE CHARGEBACK	\$ 3,800	\$ 3,800	\$ 3,800	\$ 3,800	\$ 3,800	\$ -
01101030	54310	POSTAGE	\$ 805	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
01101030	54610	PROFESSIONAL SERVICES	\$ 7,819	\$ 9,259	\$ 9,000	\$ 9,300	\$ 9,000	\$ -
01101030	54630	DUES AND SUBSCRIPTIONS	\$ 20	\$ 30	\$ 200	\$ 200	\$ 200	\$ -
01101030	56210	OFFICE SUPPLIES	\$ 74	\$ 1,996	\$ 2,500	\$ 1,950	\$ 2,500	\$ -
01101030	56240	BOOKS AND PUBLICATIONS	\$ 467	\$ 94	\$ 1,500	\$ 1,500	\$ 1,500	\$ -
01101040	54270	PRINTING AND DUPLICATING	\$ 10,542	\$ 16,679	\$ 20,000	\$ 18,000	\$ 20,000	\$ -
01101040	54310	POSTAGE	\$ 500	\$ 2,000	\$ 2,500	\$ 2,000	\$ 2,500	\$ -
01101040	54610	PROFESSIONAL SERVICES	\$ 34,466	\$ 40,545	\$ 53,000	\$ 50,000	\$ 53,000	\$ -
01101040	54611	OTHER SERVICES	\$ 439	\$ 3,482	\$ 9,000	\$ 8,500	\$ 9,000	\$ -
01101040	56220	OPERATING SUPPLIES	\$ 417	\$ -	\$ 2,000	\$ 1,000	\$ 2,000	\$ -
01101040	59990	MISCELLANEOUS	\$ -	\$ -	\$ 500	\$ 500	\$ 500	\$ -
01101050	50015	SEASONAL SALARIES AND WAGES	\$ 1,500	\$ -	\$ 5,000	\$ 2,500	\$ 5,000	\$ -
01101050	52065	FICA CONTRIBUTION	\$ 115	\$ -	\$ 382	\$ -	\$ 382	\$ -
01101050	54640	OUTSIDE REPAIR AND MAINTENANCE	\$ 13,221	\$ 17,469	\$ 17,000	\$ 16,500	\$ 17,000	\$ -
01101050	56220	OPERATING SUPPLIES	\$ -	\$ -	\$ 200	\$ 200	\$ 200	\$ -
01101050	59990	MISCELLANEOUS	\$ 320	\$ 668	\$ 2,000	\$ 2,000	\$ 2,000	\$ -
01101060	54310	POSTAGE	\$ 2,316	\$ 2,300	\$ 3,000	\$ 2,500	\$ 3,000	\$ -
01101060	54610	PROFESSIONAL SERVICES	\$ 17,475	\$ 23,444	\$ 36,000	\$ 28,000	\$ 36,000	\$ -
01101060	54613	CITY PROSECUTOR	\$ 17,288	\$ 13,426	\$ 36,000	\$ 30,000	\$ 36,000	\$ -
01101060	56220	OPERATING SUPPLIES	\$ 549	\$ -	\$ 1,500	\$ 1,000	\$ 1,500	\$ -
01101070	54610	PROFESSIONAL SERVICES	\$ -	\$ -	\$ 450	\$ 450	\$ 450	\$ -
01101070	54640	OUTSIDE REPAIR AND MAINTENANCE	\$ 2,518	\$ 2,039	\$ 4,000	\$ 2,500	\$ 4,000	\$ -
01101070	56220	OPERATING SUPPLIES	\$ 3,750	\$ 6,217	\$ 5,000	\$ 4,000	\$ 10,000	\$ 5,000
01101070	58820	FOURTH OF JULY	\$ 27,340	\$ 22,578	\$ 28,000	\$ 28,300	\$ 30,000	\$ 2,000
01101070	59805	VETERANS MEMORIAL COMMITTEE	\$ 12,834	\$ 14,559	\$ 16,000	\$ 15,600	\$ 16,000	\$ -
01101070	59810	FARMERS & FOOD TRUCKS	\$ 12,672	\$ 9,838	\$ 10,000	\$ 12,000	\$ 12,000	\$ 2,000
01101070	59812	COMMUNITY EVENTS	\$ 33,722	\$ 59,975	\$ 60,000	\$ 85,500	\$ 100,000	\$ 40,000
01102020	54610	PROFESSIONAL SERVICES	\$ 52,025	\$ 74,999	\$ 60,000	\$ 35,000	\$ 35,000	\$ (25,000)
01102020	54630	DUES AND SUBSCRIPTIONS	\$ -	\$ -	\$ 500	\$ 10,500	\$ 10,500	\$ 10,000
01102020	56220	OPERATING SUPPLIES	\$ 327	\$ 339	\$ 3,000	\$ 1,000	\$ 3,000	\$ -
01202000	50010	SALARIES AND WAGES	\$ 307,504	\$ 323,883	\$ 341,565	\$ 323,493	\$ 364,145	\$ 22,580
01202000	50020	OVERTIME	\$ 2,597	\$ 3,874	\$ 3,000	\$ 3,000	\$ 3,000	\$ -
01202000	51041	SICK LEAVE BUYBACK	\$ -	\$ 2,174	\$ -	\$ -	\$ 2,284	\$ 2,284
01202000	51050	POST EMPLOYMENT HEALTH PLAN	\$ 1,374	\$ 1,950	\$ 1,800	\$ 1,500	\$ 3,883	\$ 2,083
01202000	52061	RETIREMENT PLAN CONTRIBUTION	\$ 48,537	\$ 50,387	\$ 43,276	\$ 41,746	\$ 58,724	\$ 15,448
01202000	52065	FICA CONTRIBUTION	\$ 22,066	\$ 23,714	\$ 25,099	\$ 25,308	\$ 26,675	\$ 1,576
01202000	52130	GROUP HEALTH INSURANCE	\$ 48,590	\$ 50,435	\$ 52,316	\$ 51,670	\$ 53,395	\$ 1,079
01202000	53110	PROFESSIONAL DEVELOPMENT	\$ 1,440	\$ 1,385	\$ 2,500	\$ 2,500	\$ 2,500	\$ -

FY 2020 Adopted Budget - City of Rolling Meadows - General Fund (Budget-to-Budget Comparison)

Fund	Object	Account Description	2017 Actuals	2018 Actuals	FY 2019 Adopted Budget	FY 2019 Estimate	FY 2020 Adopted Budget	\$ Change - FY 2019 Budget to FY 2020 Budget
01202000	54210	BANK FEES	\$ 17,945	\$ 19,559	\$ 30,000	\$ 25,000	\$ 30,000	\$ -
01202000	54250	TRAVEL AND LODGING	\$ 736	\$ 1,485	\$ 1,500	\$ 1,500	\$ 1,500	\$ -
01202000	54260	ADVERTISING	\$ 1,512	\$ 1,548	\$ 2,000	\$ 1,800	\$ 2,000	\$ -
01202000	54270	PRINTING AND DUPLICATING	\$ 175	\$ 786	\$ 800	\$ 800	\$ 800	\$ -
01202000	54280	LIABILITY INSURANCE CHARGEBACK	\$ 7,200	\$ 7,200	\$ 7,200	\$ 7,200	\$ 7,200	\$ -
01202000	54295	BUILDING & LAND CHARGEBACK	\$ 9,000	\$ 10,000	\$ 10,500	\$ 10,500	\$ 11,025	\$ 525
01202000	54610	PROFESSIONAL SERVICES	\$ -	\$ -	\$ 50	\$ 50	\$ 50	\$ -
01202000	54630	DUES AND SUBSCRIPTIONS	\$ 999	\$ 1,079	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
01202000	56210	OFFICE SUPPLIES	\$ 850	\$ 954	\$ 1,550	\$ 1,550	\$ 1,550	\$ -
01252500	50010	SALARIES AND WAGES	\$ 247,215	\$ 275,557	\$ 293,811	\$ 252,332	\$ 270,988	\$ (22,823)
01252500	50020	OVERTIME	\$ 6,943	\$ 14,652	\$ 25,000	\$ 10,000	\$ 25,000	\$ -
01252500	51041	SICK LEAVE BUYBACK	\$ -	\$ -	\$ -	\$ -	\$ 1,897	\$ 1,897
01252500	51050	POST EMPLOYMENT HEALTH PLAN	\$ 1,174	\$ 1,282	\$ 3,165	\$ 1,500	\$ 3,087	\$ (78)
01252500	52061	RETIREMENT PLAN CONTRIBUTION	\$ 40,868	\$ 45,313	\$ 38,119	\$ 33,701	\$ 44,907	\$ 6,788
01252500	52065	FICA CONTRIBUTION	\$ 19,895	\$ 22,601	\$ 23,576	\$ 23,144	\$ 21,510	\$ (2,066)
01252500	52130	GROUP HEALTH INSURANCE	\$ 28,401	\$ 28,092	\$ 28,321	\$ 28,594	\$ 31,301	\$ 2,980
01252500	53110	PROFESSIONAL DEVELOPMENT	\$ 8,428	\$ 7,517	\$ 11,500	\$ 11,500	\$ 11,500	\$ -
01252500	54250	TRAVEL AND LODGING	\$ 1,669	\$ 1,096	\$ 2,500	\$ 2,500	\$ 2,500	\$ -
01252500	54275	VEHICLE MAINTENANCE CHARGEBACK	\$ 9,500	\$ 9,600	\$ 9,700	\$ 9,700	\$ 10,000	\$ 300
01252500	54280	LIABILITY INSURANCE CHARGEBACK	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ -
01252500	54285	VEHICLE REPLACEMENT CHARGEBACK	\$ 1,100	\$ 1,111	\$ 1,200	\$ 12,000	\$ 1,300	\$ 100
01252500	54286	IT - EQUIPMENT CHARGEBACK	\$ 13,200	\$ 14,000	\$ 15,000	\$ 14,000	\$ 15,750	\$ 750
01252500	54295	BUILDING & LAND CHARGEBACK	\$ 9,000	\$ 10,000	\$ 10,500	\$ 10,500	\$ 11,025	\$ 525
01252500	54610	PROFESSIONAL SERVICES	\$ 61,736	\$ 49,852	\$ 70,000	\$ 68,500	\$ 70,000	\$ -
01252500	54630	DUES AND SUBSCRIPTIONS	\$ 299	\$ 1,310	\$ 1,200	\$ 1,200	\$ 1,200	\$ -
01252500	54640	OUTSIDE REPAIR AND MAINTENANCE	\$ 24,630	\$ 13,893	\$ 22,500	\$ 22,500	\$ 22,500	\$ -
01252500	56215	COMPUTER SUPPLIES	\$ 31,525	\$ 31,303	\$ 29,500	\$ 29,500	\$ 29,500	\$ -
01303000	50010	SALARIES AND WAGES	\$ 463,672	\$ 505,886	\$ 512,475	\$ 496,568	\$ 529,242	\$ 16,767
01303000	50020	OVERTIME	\$ 842	\$ 985	\$ 2,000	\$ 1,000	\$ 2,000	\$ -
01303000	50021	ON CALL/FTO	\$ 400	\$ 600	\$ 500	\$ 1,250	\$ 1,250	\$ 750
01303000	51050	POST EMPLOYMENT HEALTH PLAN	\$ 6,280	\$ 4,450	\$ 5,896	\$ 5,700	\$ 5,859	\$ (37)
01303000	52061	RETIREMENT PLAN CONTRIBUTION	\$ 22,051	\$ 22,868	\$ 20,253	\$ 20,223	\$ 27,211	\$ 6,958
01303000	52062	EMPLOYER CONTR-POLICE PENSION	\$ 3,192,820	\$ 3,480,637	\$ 3,400,000	\$ 3,400,000	\$ 3,600,000	\$ 200,000
01303000	52065	FICA CONTRIBUTION	\$ 25,138	\$ 26,968	\$ 28,548	\$ 29,097	\$ 29,357	\$ 809
01303000	52130	GROUP HEALTH INSURANCE	\$ 86,244	\$ 87,627	\$ 90,637	\$ 89,665	\$ 93,551	\$ 2,914
01303000	53090	PHYSICAL EXAMS	\$ 839	\$ 670	\$ 2,000	\$ 2,000	\$ 2,000	\$ -
01303000	53110	PROFESSIONAL DEVELOPMENT	\$ 13,602	\$ 18,927	\$ 24,700	\$ 24,700	\$ 31,200	\$ 6,500
01303000	54250	TRAVEL AND LODGING	\$ 6,849	\$ 5,401	\$ 12,500	\$ 12,500	\$ 17,500	\$ 5,000
01303000	54270	PRINTING AND DUPLICATING	\$ 6,761	\$ 2,264	\$ 6,200	\$ 6,200	\$ 6,200	\$ -
01303000	54275	VEHICLE MAINTENANCE CHARGEBACK	\$ 435,000	\$ 440,000	\$ 444,400	\$ 444,400	\$ 445,000	\$ 600
01303000	54280	LIABILITY INSURANCE CHARGEBACK	\$ 215,000	\$ 215,000	\$ 216,000	\$ 215,000	\$ 216,000	\$ -
01303000	54286	EQUIPMENT CHARGEBACK	\$ 13,200	\$ 14,000	\$ 15,000	\$ 14,000	\$ 15,750	\$ 750
01303000	54295	BUILDING & LAND CHARGEBACK	\$ 25,000	\$ 28,000	\$ 28,350	\$ 28,350	\$ 30,000	\$ 1,650
01303000	54310	POSTAGE	\$ 2,385	\$ 2,100	\$ 2,500	\$ 750	\$ 2,500	\$ -
01303000	54610	PROFESSIONAL SERVICES	\$ 23,361	\$ 15,154	\$ 20,600	\$ 20,600	\$ 21,050	\$ 450
01303000	54611	OTHER SERVICES	\$ 1,500	\$ 1,049	\$ 2,000	\$ 2,000	\$ 2,000	\$ -
01303000	54620	RENTAL AND LEASE PURCHASE	\$ 694	\$ 572	\$ 500	\$ 500	\$ 500	\$ -
01303000	54625	RECORDS MANAGEMENT SYSTEM	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
01303000	54630	DUES AND SUBSCRIPTIONS	\$ 1,762	\$ 1,316	\$ 1,810	\$ 1,400	\$ 1,920	\$ 110
01303000	54640	OUTSIDE REPAIR AND MAINTENANCE	\$ 720	\$ 1,238	\$ 1,450	\$ 1,450	\$ 1,450	\$ -
01303000	56000	POLICE VEHICLES	\$ 73,072	\$ 143,099	\$ 168,000	\$ 154,000	\$ 168,000	\$ -
01303000	56100	UNIFORMS & CLOTHING	\$ 130	\$ 515	\$ 500	\$ 1,250	\$ 1,250	\$ 750
01303000	56210	OFFICE SUPPLIES	\$ 4,340	\$ 2,926	\$ 4,400	\$ 4,400	\$ 4,400	\$ -
01303000	56220	OPERATING SUPPLIES	\$ 13,684	\$ 13,555	\$ 14,215	\$ 10,000	\$ 14,215	\$ -
01303000	56230	SMALL TOOLS AND EQUIPMENT	\$ 99	\$ 176	\$ 4,900	\$ 2,000	\$ 2,000	\$ (2,900)
01303000	57280	REPAIR & MAINTENANCE SUPPLIES	\$ 476	\$ 954	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
01303000	59990	MISCELLANEOUS	\$ -	\$ -	\$ 500	\$ 3,700	\$ 3,700	\$ 3,200
01303010	50010	SALARIES AND WAGES	\$ 4,518,851	\$ 4,865,459	\$ 4,826,994	\$ 4,734,658	\$ 5,013,681	\$ 186,687
01303010	50020	OVERTIME	\$ 212,746	\$ 222,765	\$ 225,000	\$ 240,000	\$ 225,000	\$ -
01303010	50021	ON CALL/FTO	\$ 7,050	\$ 8,213	\$ 8,750	\$ 8,750	\$ 8,750	\$ -
01303010	51041	SICK LEAVE BUYBACK	\$ 24,215	\$ 26,762	\$ 18,906	\$ 19,331	\$ 17,315	\$ (1,591)
01303010	51050	POST EMPLOYMENT HEALTH PLAN	\$ 75,631	\$ 79,511	\$ 78,862	\$ 68,000	\$ 61,582	\$ (17,280)
01303010	52061	RETIREMENT PLAN CONTRIBUTION	\$ 58,019	\$ 65,581	\$ 50,143	\$ 53,115	\$ 69,550	\$ 19,407
01303010	52065	FICA CONTRIBUTION	\$ 94,346	\$ 103,816	\$ 106,474	\$ 112,319	\$ 111,109	\$ 4,635
01303010	52130	GROUP HEALTH INSURANCE	\$ 878,557	\$ 853,435	\$ 842,079	\$ 950,769	\$ 846,277	\$ 4,198
01303010	53090	PHYSICAL EXAMS	\$ 138	\$ -	\$ 600	\$ 600	\$ 600	\$ -
01303010	53110	PROFESSIONAL DEVELOPMENT	\$ 51,447	\$ 54,380	\$ 107,600	\$ 86,750	\$ 86,750	\$ (20,850)
01303010	54250	TRAVEL AND LODGING	\$ 7,807	\$ 7,270	\$ 11,320	\$ 11,320	\$ 11,320	\$ -
01303010	54610	PROFESSIONAL SERVICES	\$ 6,986	\$ 6,421	\$ 9,540	\$ 9,540	\$ 9,540	\$ -
01303010	54611	OTHER SERVICES	\$ 1,844	\$ 1,525	\$ 2,000	\$ 1,800	\$ 2,000	\$ -
01303010	54640	OUTSIDE REPAIR AND MAINTENANCE	\$ 10,322	\$ 16,068	\$ 21,500	\$ 21,500	\$ 21,500	\$ -
01303010	54860	ANIMAL CONTROL	\$ 2,005	\$ 700	\$ 7,700	\$ 7,700	\$ 7,700	\$ -
01303010	56100	UNIFORMS & CLOTHING	\$ 35,742	\$ 46,522	\$ 43,150	\$ 37,150	\$ 48,150	\$ 5,000
01303010	56220	OPERATING SUPPLIES	\$ 5,423	\$ 7,280	\$ 8,775	\$ 8,775	\$ 8,775	\$ -
01303010	56230	SMALL TOOLS AND EQUIPMENT	\$ 23,455	\$ 22,962	\$ 24,100	\$ 24,200	\$ 26,200	\$ 2,100
01303010	59990	MISCELLANEOUS	\$ -	\$ 10	\$ 350	\$ 350	\$ 350	\$ -
01303020	50010	SALARIES AND WAGES	\$ 866,360	\$ 954,477	\$ 952,030	\$ 951,151	\$ 995,733	\$ 43,703
01303020	50020	OVERTIME	\$ 74,651	\$ 73,313	\$ 75,000	\$ 75,000	\$ 75,000	\$ -
01303020	50021	ON CALL/FTO	\$ 12,500	\$ 12,081	\$ 12,500	\$ 12,500	\$ 16,500	\$ 4,000
01303020	51041	SICK LEAVE BUYBACK	\$ 7,352	\$ 9,150	\$ 10,879	\$ 8,471	\$ 8,843	\$ (2,036)
01303020	51050	POST EMPLOYMENT HEALTH PLAN	\$ 23,809	\$ 20,368	\$ 21,253	\$ 17,118	\$ 21,060	\$ (193)
01303020	52061	RETIREMENT PLAN CONTRIBUTION	\$ (80)	\$ -	\$ -	\$ -	\$ -	\$ -
01303020	52065	FICA CONTRIBUTION	\$ 14,015	\$ 15,388	\$ 15,564	\$ 17,909	\$ 16,124	\$ 560
01303020	52100	CLOTHING ALLOWANCE	\$ 11,250	\$ 10,831	\$ 10,000	\$ 10,000	\$ 10,000	\$ -
01303020	52130	GROUP HEALTH INSURANCE	\$ 138,688	\$ 154,751	\$ 155,535	\$ 155,119	\$ 161,727	\$ 6,192
01303020	53110	PROFESSIONAL DEVELOPMENT	\$ 2,989	\$ 6,935	\$ 9,550	\$ 9,550	\$ 9,550	\$ -
01303020	54250	TRAVEL AND LODGING	\$ 1,296	\$ 2,772	\$ 3,000	\$ 3,000	\$ 3,000	\$ -

FY 2020 Adopted Budget - City of Rolling Meadows - General Fund (Budget-to-Budget Comparison)

Fund	Object	Account Description	2017 Actuals	2018 Actuals	FY 2019 Adopted Budget	FY 2019 Estimate	FY 2020 Adopted Budget	\$ Change - FY 2019 Budget to FY 2020 Budget
01303020	54270	PRINTING AND DUPLICATING	\$ 46	\$ -	\$ 300	\$ 300	\$ 300	\$ -
01303020	54610	PROFESSIONAL SERVICES	\$ 6,471	\$ 6,796	\$ 9,900	\$ 9,900	\$ 15,400	\$ 5,500
01303020	54611	OTHER SERVICES	\$ 20	\$ -	\$ 400	\$ 400	\$ 400	\$ -
01303020	54630	DUES AND SUBSCRIPTIONS	\$ 3,435	\$ 3,485	\$ 5,820	\$ 5,820	\$ 6,470	\$ 650
01303020	54640	OUTSIDE REPAIR AND MAINTENANCE	\$ -	\$ 704	\$ 700	\$ 700	\$ 700	\$ -
01303020	56210	OFFICE SUPPLIES	\$ 105	\$ 191	\$ 250	\$ 250	\$ 250	\$ -
01303020	56220	OPERATING SUPPLIES	\$ 3,143	\$ 3,036	\$ 5,250	\$ 4,000	\$ 5,250	\$ -
01303020	56230	SMALL TOOLS AND EQUIPMENT	\$ 950	\$ 315	\$ 350	\$ 350	\$ 2,450	\$ 2,100
01303020	59990	MISCELLANEOUS	\$ 367	\$ 280	\$ 2,000	\$ 2,000	\$ 2,000	\$ -
01404000	50010	SALARIES AND WAGES	\$ 345,134	\$ 387,890	\$ 391,676	\$ 390,304	\$ 440,282	\$ 48,606
01404000	51041	SICK LEAVE BUYBACK	\$ 3,457	\$ 3,417	\$ 5,251	\$ 3,501	\$ 3,587	\$ (1,664)
01404000	51050	POST EMPLOYMENT HEALTH PLAN	\$ 4,191	\$ 3,932	\$ 5,062	\$ 3,931	\$ 5,335	\$ 273
01404000	52061	RETIREMENT PLAN CONTRIBUTION	\$ 6,332	\$ 6,805	\$ 8,233	\$ 7,901	\$ 16,105	\$ 7,872
01404000	52063	EMPLOYER CONTRIB-FIRE PENSION	\$ 3,517,128	\$ 3,788,593	\$ 3,700,000	\$ 3,700,000	\$ 4,380,000	\$ 680,000
01404000	52065	FICA CONTRIBUTION	\$ 14,629	\$ 16,442	\$ 18,710	\$ 20,456	\$ 21,974	\$ 3,264
01404000	52130	GROUP HEALTH INSURANCE	\$ 49,595	\$ 48,202	\$ 53,199	\$ 52,179	\$ 54,300	\$ 1,101
01404000	53110	PROFESSIONAL DEVELOPMENT	\$ 6,696	\$ 3,780	\$ 12,500	\$ 12,500	\$ 12,000	\$ (500)
01404000	54250	TRAVEL AND LODGING	\$ 1,288	\$ 1,835	\$ 4,000	\$ 4,000	\$ 5,000	\$ 1,000
01404000	54270	PRINTING AND DUPLICATING	\$ 105	\$ 53	\$ 200	\$ 200	\$ 200	\$ -
01404000	54275	VEHICLE MAINTENANCE CHARGEBACK	\$ 372,000	\$ 375,000	\$ 378,750	\$ 378,750	\$ 380,000	\$ 1,250
01404000	54280	LIABILITY INSURANCE CHARGEBACK	\$ 164,000	\$ 164,000	\$ 165,000	\$ 164,000	\$ 165,000	\$ -
01404000	54285	VEHICLE REPLACEMENT CHARGEBACK	\$ 427,000	\$ 431,270	\$ 450,000	\$ 450,000	\$ 465,000	\$ 15,000
01404000	54286	EQUIPMENT CHARGEBACK	\$ 20,800	\$ 22,000	\$ 25,000	\$ 22,000	\$ 27,000	\$ 2,000
01404000	54295	BUILDING & LAND CHARGEBACK	\$ 35,000	\$ 37,000	\$ 38,850	\$ 38,850	\$ 41,000	\$ 2,150
01404000	54310	POSTAGE	\$ 168	\$ 482	\$ 300	\$ 300	\$ 300	\$ -
01404000	54610	PROFESSIONAL SERVICES	\$ 171	\$ 665	\$ 14,000	\$ 20,600	\$ 4,000	\$ (10,000)
01404000	54630	DUES AND SUBSCRIPTIONS	\$ 1,003	\$ 1,073	\$ 1,005	\$ 1,005	\$ 1,005	\$ -
01404000	54640	OUTSIDE REPAIR AND MAINTENANCE	\$ 23	\$ -	\$ 100	\$ 100	\$ 100	\$ -
01404000	56100	UNIFORMS & CLOTHING	\$ 1,588	\$ 1,724	\$ 1,600	\$ 1,600	\$ 3,200	\$ 1,600
01404000	56210	OFFICE SUPPLIES	\$ 1,237	\$ 278	\$ 250	\$ 250	\$ 300	\$ 50
01404000	56220	OPERATING SUPPLIES	\$ 736	\$ 623	\$ 500	\$ 500	\$ 500	\$ -
01404000	56240	BOOKS AND PUBLICATIONS	\$ 230	\$ 448	\$ 300	\$ 300	\$ 300	\$ -
01404010	50010	SALARIES AND WAGES	\$ 4,242,155	\$ 4,283,109	\$ 4,515,807	\$ 4,565,714	\$ 4,725,408	\$ 209,601
01404010	50020	OVERTIME	\$ 553,952	\$ 521,278	\$ 540,000	\$ 534,000	\$ 540,000	\$ -
01404010	50100	ACTING PAY	\$ 29,480	\$ 28,391	\$ 25,000	\$ 20,000	\$ 25,000	\$ -
01404010	50150	HOLIDAY PAY	\$ 232,943	\$ 245,022	\$ 235,000	\$ 235,000	\$ 235,000	\$ -
01404010	50200	PRECEPTOR PAY	\$ 877	\$ 1,111	\$ 1,500	\$ 1,500	\$ 1,500	\$ -
01404010	51041	SICK LEAVE BUYBACK	\$ 6,973	\$ 10,034	\$ 3,681	\$ 17,247	\$ 7,522	\$ 3,841
01404010	51050	POST EMPLOYMENT HEALTH PLAN	\$ 67,031	\$ 55,058	\$ 53,225	\$ 41,551	\$ 101,864	\$ 48,639
01404010	52065	FICA CONTRIBUTION	\$ 72,036	\$ 73,147	\$ 75,930	\$ 77,886	\$ 78,907	\$ 2,977
01404010	52130	GROUP HEALTH INSURANCE	\$ 985,942	\$ 976,802	\$ 1,011,235	\$ 1,006,258	\$ 1,081,336	\$ 70,101
01404010	53090	PHYSICAL EXAMS	\$ 22,918	\$ 30,756	\$ 30,000	\$ 32,000	\$ 35,000	\$ 5,000
01404010	53110	PROFESSIONAL DEVELOPMENT	\$ 63,300	\$ 37,167	\$ 58,650	\$ 45,550	\$ 60,400	\$ 1,750
01404010	54250	TRAVEL AND LODGING	\$ 3,844	\$ 4,406	\$ 12,200	\$ 9,050	\$ 9,200	\$ (3,000)
01404010	54270	PRINTING AND DUPLICATING	\$ -	\$ 149	\$ 1,050	\$ 850	\$ 850	\$ (200)
01404010	54610	PROFESSIONAL SERVICES	\$ 8,920	\$ 11,430	\$ 21,045	\$ 20,445	\$ 23,705	\$ 2,660
01404010	54630	DUES AND SUBSCRIPTIONS	\$ 4,287	\$ 776	\$ 1,350	\$ 1,350	\$ 1,400	\$ 50
01404010	54640	OUTSIDE REPAIR AND MAINTENANCE	\$ 27,384	\$ 22,084	\$ 33,200	\$ 33,000	\$ 30,950	\$ (2,250)
01404010	56100	UNIFORMS & CLOTHING	\$ 58,452	\$ 43,899	\$ 55,800	\$ 55,800	\$ 61,300	\$ 5,500
01404010	56220	OPERATING SUPPLIES	\$ 23,818	\$ 35,757	\$ 39,480	\$ 30,480	\$ 30,830	\$ (8,650)
01404010	56230	SMALL TOOLS AND EQUIPMENT	\$ 58,279	\$ 41,587	\$ 32,730	\$ 32,730	\$ 36,680	\$ 3,950
01404010	56240	BOOKS AND PUBLICATIONS	\$ 1,495	\$ 1,573	\$ 2,600	\$ 3,445	\$ 1,850	\$ (750)
01404010	57280	REPAIR & MAINTENANCE SUPPLIES	\$ 1,846	\$ 2,295	\$ 2,400	\$ 2,400	\$ 2,400	\$ -
01404020	50020	OVERTIME	\$ 33,407	\$ 52,521	\$ 40,000	\$ 40,000	\$ 40,000	\$ -
01404020	52065	FICA CONTRIBUTION	\$ (74)	\$ (6)	\$ -	\$ -	\$ 786	\$ 786
01404020	53110	PROFESSIONAL DEVELOPMENT	\$ 3,482	\$ 825	\$ 9,200	\$ 9,200	\$ 5,600	\$ (3,600)
01404020	54610	PROFESSIONAL SERVICES	\$ -	\$ 9,405	\$ 880	\$ -	\$ -	\$ (880)
01404020	54630	DUES AND SUBSCRIPTIONS	\$ 12,725	\$ 5,000	\$ 14,813	\$ 14,595	\$ 14,813	\$ -
01404020	54640	OUTSIDE REPAIR AND MAINTENANCE	\$ -	\$ -	\$ 200	\$ 200	\$ 200	\$ -
01404020	56220	OPERATING SUPPLIES	\$ 1,819	\$ 7,276	\$ 8,700	\$ 5,000	\$ 8,700	\$ -
01404020	56230	SMALL TOOLS AND EQUIPMENT	\$ 3,364	\$ 3,460	\$ 3,950	\$ 3,800	\$ 3,950	\$ -
01707000	50010	SALARIES AND WAGES	\$ 705,742	\$ 744,453	\$ 739,129	\$ 703,968	\$ 742,797	\$ 3,668
01707000	50020	OVERTIME	\$ 4,612	\$ 17,168	\$ 12,000	\$ 12,000	\$ 12,000	\$ -
01707000	51041	SICK LEAVE BUYBACK	\$ 6,559	\$ 4,929	\$ 5,001	\$ 5,000	\$ 5,126	\$ 125
01707000	51050	POST EMPLOYMENT HEALTH PLAN	\$ 17,000	\$ 15,332	\$ 8,372	\$ 7,863	\$ 10,776	\$ 2,404
01707000	52061	RETIREMENT PLAN CONTRIBUTION	\$ 111,508	\$ 114,613	\$ 94,766	\$ 90,180	\$ 123,635	\$ 28,869
01707000	52065	FICA CONTRIBUTION	\$ 51,245	\$ 54,349	\$ 55,371	\$ 55,586	\$ 57,904	\$ 2,533
01707000	52130	GROUP HEALTH INSURANCE	\$ 133,934	\$ 140,923	\$ 95,511	\$ 112,578	\$ 128,373	\$ 32,862
01707000	53090	PHYSICAL EXAMS	\$ 603	\$ 1,734	\$ 1,000	\$ 1,500	\$ 1,000	\$ -
01707000	53110	PROFESSIONAL DEVELOPMENT	\$ 1,439	\$ 3,902	\$ 3,250	\$ 2,750	\$ 5,250	\$ 2,000
01707000	54250	TRAVEL AND LODGING	\$ 1,435	\$ 1,852	\$ 1,300	\$ 2,700	\$ 1,500	\$ 200
01707000	54260	ADVERTISING	\$ 638	\$ 684	\$ 1,800	\$ 3,000	\$ 1,800	\$ -
01707000	54270	PRINTING AND DUPLICATING	\$ 1,009	\$ 939	\$ 1,200	\$ 900	\$ 1,200	\$ -
01707000	54275	VEHICLE MAINTENANCE CHARGEBACK	\$ 45,000	\$ 45,000	\$ 45,450	\$ 45,450	\$ 40,000	\$ (5,450)
01707000	54280	LIABILITY INSURANCE CHARGEBACK	\$ 54,000	\$ 54,000	\$ 54,000	\$ 54,000	\$ 54,000	\$ -
01707000	54285	VEHICLE REPLACEMENT CHARGEBACK	\$ 32,000	\$ 32,320	\$ 35,000	\$ 35,000	\$ 35,000	\$ -
01707000	54286	PW - EQUIPMENT CHARGEBACK	\$ 13,200	\$ 14,000	\$ 15,000	\$ 15,000	\$ 15,750	\$ 750
01707000	54290	UTILITIES	\$ 52,185	\$ 46,977	\$ 61,000	\$ 45,750	\$ 61,000	\$ -
01707000	54295	BUILDING & LAND CHARGEBACK	\$ 20,000	\$ 25,000	\$ 26,250	\$ 26,250	\$ 28,000	\$ 1,750
01707000	54300	TELECOMMUNICATIONS	\$ 3,320	\$ 3,226	\$ 3,800	\$ 3,040	\$ 3,800	\$ -
01707000	54310	POSTAGE	\$ 997	\$ 2,000	\$ 2,500	\$ 2,500	\$ 2,000	\$ (500)
01707000	54610	PROFESSIONAL SERVICES	\$ 1,203	\$ 788	\$ 1,500	\$ 1,125	\$ 1,500	\$ -
01707000	54617	SENIOR SNOW PLOW SERVICES	\$ 2,120	\$ 9,720	\$ 20,000	\$ 20,000	\$ 20,000	\$ -
01707000	54630	DUES AND SUBSCRIPTIONS	\$ 1,206	\$ 1,321	\$ 1,500	\$ 1,500	\$ 2,000	\$ 500
01707000	54640	OUTSIDE REPAIR AND MAINTENANCE	\$ -	\$ -	\$ 1,200	\$ 1,200	\$ 1,200	\$ -
01707000	54850	RECORDS STORAGE SERVICES	\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ 2,000
01707000	56100	UNIFORMS & CLOTHING	\$ 2,241	\$ 2,061	\$ 4,000	\$ 3,125	\$ 4,000	\$ -

FY 2020 Adopted Budget - City of Rolling Meadows - General Fund (Budget-to-Budget Comparison)

Fund	Object	Account Description	2017 Actuals	2018 Actuals	FY 2019 Adopted Budget	FY 2019 Estimate	FY 2020 Adopted Budget	\$ Change - FY 2019 Budget to FY 2020 Budget
01707000	56210	OFFICE SUPPLIES	\$ 1,851	\$ 2,388	\$ 2,400	\$ 2,200	\$ 2,200	\$ (200)
01707000	56220	OPERATING SUPPLIES	\$ 982	\$ 1,623	\$ 2,000	\$ 2,000	\$ 2,000	\$ -
01707000	56230	SMALL TOOLS AND EQUIPMENT	\$ 377	\$ -	\$ 120	\$ 200	\$ 200	\$ 80
01707000	56240	BOOKS AND PUBLICATIONS	\$ 47	\$ 291	\$ 200	\$ 150	\$ 200	\$ -
01707000	56700	FURNITURE REPLACEMENT	\$ -	\$ -	\$ 500	\$ 500	\$ 500	\$ -
01707010	50010	SALARIES AND WAGES	\$ 628,384	\$ 562,452	\$ 632,916	\$ 658,980	\$ 682,937	\$ 50,021
01707010	51041	SICK LEAVE BUYBACK	\$ -	\$ -	\$ 2,267	\$ 2,267	\$ 2,400	\$ 133
01707010	51050	POST EMPLOYMENT HEALTH PLAN	\$ 4,170	\$ 4,307	\$ 5,256	\$ 5,256	\$ 3,329	\$ (1,927)
01707010	52061	RETIREMENT PLAN CONTRIBUTION	\$ 99,844	\$ 85,265	\$ 80,296	\$ 85,892	\$ 114,453	\$ 34,157
01707010	52065	FICA CONTRIBUTION	\$ 49,174	\$ 43,341	\$ 49,137	\$ 52,865	\$ 53,918	\$ 4,781
01707010	52130	GROUP HEALTH INSURANCE	\$ 117,375	\$ 117,529	\$ 135,867	\$ 135,880	\$ 147,035	\$ 11,168
01707010	53110	PROFESSIONAL DEVELOPMENT	\$ 1,999	\$ 3,155	\$ 8,700	\$ 8,700	\$ 10,600	\$ 1,900
01707010	54250	TRAVEL AND LODGING	\$ 609	\$ 1,983	\$ 1,250	\$ 900	\$ 2,220	\$ 970
01707010	54260	ADVERTISING	\$ -	\$ 140	\$ 500	\$ 375	\$ 500	\$ -
01707010	54270	PRINTING AND DUPLICATING	\$ 4,507	\$ 6,295	\$ 8,000	\$ 6,000	\$ 8,000	\$ -
01707010	54275	VEHICLE MAINTENANCE CHARGEBACK	\$ 38,000	\$ 40,000	\$ 40,400	\$ 40,400	\$ 45,000	\$ 4,600
01707010	54280	LIABILITY INSURANCE CHARGEBACK	\$ 33,000	\$ 33,000	\$ 33,000	\$ 33,000	\$ 33,000	\$ -
01707010	54285	VEHICLE REPLACEMENT CHARGEBACK	\$ 45,000	\$ 45,450	\$ 48,000	\$ 48,000	\$ 50,000	\$ 2,000
01707010	54295	BUILDING & LAND CHARGEBACK	\$ 9,000	\$ 10,000	\$ 10,500	\$ 10,500	\$ 11,025	\$ 525
01707010	54300	TELECOMMUNICATIONS	\$ 3,083	\$ 3,736	\$ 3,000	\$ 5,900	\$ 3,000	\$ -
01707010	54310	POSTAGE	\$ 4,783	\$ 3,203	\$ 6,500	\$ 4,875	\$ 6,500	\$ -
01707010	54610	PROFESSIONAL SERVICES	\$ 207,347	\$ 293,619	\$ 169,500	\$ 230,000	\$ 169,500	\$ -
01707010	54611	OTHER SERVICES	\$ 2,739	\$ 4,935	\$ 8,000	\$ 6,000	\$ 8,000	\$ -
01707010	54630	DUES AND SUBSCRIPTIONS	\$ 815	\$ 1,399	\$ 1,210	\$ 1,210	\$ 2,360	\$ 1,150
01707010	54640	OUTSIDE REPAIR AND MAINTENANCE	\$ 695	\$ -	\$ 500	\$ 350	\$ 500	\$ -
01707010	54850	RECORDS STORAGE SERVICES	\$ 1,301	\$ 4,373	\$ 5,000	\$ 3,750	\$ 5,000	\$ -
01707010	56100	UNIFORMS & CLOTHING	\$ 924	\$ 1,127	\$ 1,500	\$ 2,000	\$ 1,500	\$ -
01707010	56210	OFFICE SUPPLIES	\$ 1,370	\$ 1,374	\$ 1,400	\$ 1,400	\$ 1,400	\$ -
01707010	56220	OPERATING SUPPLIES	\$ 223	\$ -	\$ 1,500	\$ 2,000	\$ 1,500	\$ -
01707010	56230	SMALL TOOLS AND EQUIPMENT	\$ 502	\$ 484	\$ 500	\$ 500	\$ 500	\$ -
01707010	56240	BOOKS AND PUBLICATIONS	\$ 678	\$ 2,087	\$ 1,550	\$ 2,350	\$ 3,000	\$ 1,450
01707020	50010	SALARIES AND WAGES	\$ 633,121	\$ 723,645	\$ 692,972	\$ 687,303	\$ 774,720	\$ 81,748
01707020	50015	SEASONAL SALARIES AND WAGES	\$ 9,063	\$ 8,377	\$ 16,000	\$ 16,000	\$ 16,000	\$ -
01707020	50020	OVERTIME	\$ 54,020	\$ 96,467	\$ 90,000	\$ 90,000	\$ 90,000	\$ -
01707020	51041	SICK LEAVE BUYBACK	\$ 1,671	\$ 1,351	\$ 3,669	\$ 3,669	\$ 2,064	\$ (1,605)
01707020	51050	POST EMPLOYMENT HEALTH PLAN	\$ 13,313	\$ 17,075	\$ 14,223	\$ 12,286	\$ 19,470	\$ 5,247
01707020	52061	RETIREMENT PLAN CONTRIBUTION	\$ 105,159	\$ 120,503	\$ 99,488	\$ 92,924	\$ 142,069	\$ 42,581
01707020	52065	FICA CONTRIBUTION	\$ 51,482	\$ 60,265	\$ 59,336	\$ 57,929	\$ 65,321	\$ 5,985
01707020	52130	GROUP HEALTH INSURANCE	\$ 184,142	\$ 221,757	\$ 231,335	\$ 229,890	\$ 247,943	\$ 16,608
01707020	53090	PHYSICAL EXAMS	\$ 284	\$ (70)	\$ 900	\$ 900	\$ 900	\$ -
01707020	53110	PROFESSIONAL DEVELOPMENT	\$ 3,162	\$ 2,346	\$ 3,600	\$ 3,600	\$ 5,100	\$ 1,500
01707020	54250	TRAVEL AND LODGING	\$ 2,478	\$ 1,009	\$ 1,500	\$ 2,500	\$ 1,500	\$ -
01707020	54300	TELECOMMUNICATIONS	\$ 2,308	\$ 3,003	\$ 1,600	\$ 3,000	\$ 1,600	\$ -
01707020	54630	DUES AND SUBSCRIPTIONS	\$ -	\$ 300	\$ 475	\$ 475	\$ 475	\$ -
01707020	54640	OUTSIDE REPAIR AND MAINTENANCE	\$ 46,200	\$ 46,789	\$ 47,000	\$ 52,500	\$ 47,500	\$ 500
01707020	54645	TREE REPLACEMENTS	\$ 11,890	\$ 12,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ -
01707020	54900	DISPOSAL/DEBRIS AND WASTE	\$ -	\$ 1,020	\$ 1,000	\$ 750	\$ 1,000	\$ -
01707020	56100	UNIFORMS & CLOTHING	\$ 5,930	\$ 6,901	\$ 7,250	\$ 6,400	\$ 6,400	\$ (850)
01707020	56220	OPERATING SUPPLIES	\$ 1,000	\$ 1,019	\$ 2,800	\$ 2,600	\$ 3,300	\$ 500
01707020	56230	SMALL TOOLS AND EQUIPMENT	\$ 2,499	\$ 2,610	\$ 2,500	\$ 2,500	\$ 2,500	\$ -
01808000	54290	UTILITIES	\$ 1,442	\$ 2,107	\$ 3,000	\$ 3,000	\$ 3,000	\$ -
01808000	54300	TELECOMMUNICATIONS	\$ 1,182	\$ 1,044	\$ 1,100	\$ 1,100	\$ 1,100	\$ -
01808000	54920	CLEANING SERVICES	\$ 1,021	\$ 118	\$ 120	\$ 120	\$ 120	\$ -
01808010	56220	OPERATING SUPPLIES	\$ -	\$ -	\$ 1,500	\$ -	\$ 2,500	\$ 1,000
01808020	50020	OVERTIME	\$ -	\$ -	\$ 3,000	\$ -	\$ 3,000	\$ -
01808020	53110	PROFESSIONAL DEVELOPMENT	\$ -	\$ 775	\$ 750	\$ 750	\$ 750	\$ -
01808020	54260	ADVERTISING	\$ -	\$ -	\$ 800	\$ 800	\$ 800	\$ -
01808020	54270	PRINTING AND DUPLICATING	\$ -	\$ 701	\$ 250	\$ 250	\$ 250	\$ -
01808020	54310	POSTAGE	\$ -	\$ 250	\$ 250	\$ 250	\$ 250	\$ -
01808020	54610	PROFESSIONAL SVCS	\$ 22,227	\$ 9,779	\$ 35,000	\$ 17,000	\$ 35,000	\$ -
01808020	54630	DUES AND SUBSCRIPTIONS	\$ 375	\$ -	\$ 400	\$ 400	\$ 400	\$ -
01808020	56220	OPERATING SUPPLIES	\$ -	\$ 176	\$ 770	\$ 770	\$ 770	\$ -
01808030	56220	OPERATING SUPPLIES	\$ 938	\$ -	\$ 900	\$ 1,200	\$ 1,500	\$ 600
01808030	56240	BOOKS AND PUBLICATIONS	\$ 795	\$ 557	\$ 500	\$ 500	\$ 500	\$ -
01808040	54610	PROFESSIONAL SERVICES	\$ 743	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
01808040	56220	OPERATING SUPPLIES	\$ -	\$ 964	\$ 1,000	\$ -	\$ 1,000	\$ -
01808050	56220	OPERATING SUPPLIES	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
01808060	53110	PROFESSIONAL DEVELOPMENT	\$ -	\$ -	\$ 200	\$ -	\$ 200	\$ -
01808060	54260	ADVERTISING	\$ 1,326	\$ 1,718	\$ 1,100	\$ 1,100	\$ 1,100	\$ -
01808060	54310	POSTAGE	\$ 150	\$ 225	\$ 225	\$ 225	\$ 225	\$ -
01909000	50025	SPECIAL DETAIL	\$ 29,938	\$ 53,990	\$ 50,000	\$ 50,000	\$ 50,000	\$ -
01909000	52065	FICA CONTRIBUTION	\$ 47	\$ 3	\$ -	\$ -	\$ -	\$ -
01909000	54270	PRINTING AND DUPLICATING	\$ -	\$ 1,240	\$ 3,000	\$ 3,000	\$ 3,000	\$ -
01909000	54286	IT/CITY-WIDE EQUIPMENT CHBK	\$ 13,200	\$ 14,000	\$ 15,000	\$ 14,000	\$ 15,750	\$ 750
01909000	54300	TELECOMMUNICATIONS	\$ 31,383	\$ 13,970	\$ 75,000	\$ 75,000	\$ 75,000	\$ -
01909000	54310	POSTAGE	\$ 4,072	\$ 4,998	\$ 6,000	\$ 5,000	\$ 6,000	\$ -
01909000	54610	PROFESSIONAL SERVICES	\$ 85,695	\$ 111,589	\$ 129,500	\$ 129,500	\$ 129,500	\$ -
01909000	54612	CITY ATTORNEY	\$ 218,439	\$ 265,127	\$ 300,000	\$ 275,000	\$ 360,000	\$ 60,000
01909000	54613	CITY PROSECUTOR	\$ 35,666	\$ 37,650	\$ 38,935	\$ 37,800	\$ 40,000	\$ 1,065
01909000	54616	TAX SHARING	\$ 8,581	\$ 5,451	\$ 10,500	\$ 4,000	\$ 4,000	\$ (6,500)
01909000	54619	ENGINEERING SERVICES	\$ 26,400	\$ 17,200	\$ 28,000	\$ 28,000	\$ 28,000	\$ -
01909000	54640	OUTSIDE REPAIR AND MAINTENANCE	\$ -	\$ 391	\$ 1,200	\$ 1,200	\$ 1,200	\$ -
01909000	54655	EAB TREE REMOVALS	\$ 41,758	\$ -	\$ -	\$ -	\$ -	\$ -
01909000	54656	EAB TREE REPLACEMENTS	\$ 74,998	\$ -	\$ -	\$ -	\$ -	\$ -
01909000	54991	TEMPORARY FAMILY ASSISTANCE	\$ 703	\$ 500	\$ 5,000	\$ 1,000	\$ 5,000	\$ -
01909000	56210	OFFICE SUPPLIES	\$ 9,273	\$ 7,124	\$ 9,500	\$ 9,500	\$ 9,500	\$ -
01909000	80004	TSFR TO E-911	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

FY 2020 Adopted Budget - City of Rolling Meadows - General Fund (Budget-to-Budget Comparison)

Fund	Object	Account Description	2017 Actuals	2018 Actuals	FY 2019 Adopted Budget	FY 2019 Estimate	FY 2020 Adopted Budget	\$ Change - FY 2019 Budget to FY 2020 Budget
01909000	80025	TSR TO VEHICLE/EQUP FUND	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ -
01909000	80047	TSFR TO DEBT SERVICE	\$ 682,075	\$ 708,075	\$ 688,075	\$ 688,075	\$ 751,713	\$ 63,638
01909000	80061	TSR TO LOCAL ROAD FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01909000	80062	TSR TO POLICE PENSION FUND	\$ 414,982	\$ -	\$ 500,000	\$ 500,000	\$ -	\$ (500,000)
01909000	80063	TSR TO FIRE PENSION FUND	\$ 563,853	\$ -	\$ 500,000	\$ 500,000	\$ -	\$ (500,000)
01909000	80064	TSR TO IMRF	\$ -	\$ -	\$ 100,000	\$ 100,000	\$ -	\$ (100,000)
01909000	80083	TSR TO FIRE STATIONS FUND *	\$ 2,120,000	\$ -	\$ 600,000	\$ 600,000	\$ -	\$ (600,000)
General Fund Expenditures - Total			\$ 33,589,155	\$ 32,117,680	\$ 34,440,916	\$ 34,257,823	\$ 34,921,750	\$ 480,834
							% Change	1.4%
Surplus or (Deficit) (Per Year)			\$ (2,363,957)	\$ 1,549,317	\$ (751,566)	\$ (335,933)	\$ (1,360,493)	\$ (608,927)
			<i>FY 2017 Audited</i>	<i>FY 2018 Audited</i>	<i>FY 2019 Budget</i>	<i>FY 2019 Estimate</i>	<i>FY 2020 Adopted</i>	

* Transfer to the Fire Stations Fund of \$600,000 is per the FY 2019 Adopted Budget (reserve of fund balance for the bond payment).

FY 2020 Adopted Budget
General Fund
By Department - Line Item Detail

GENERAL GOVERNMENT DEPARTMENT

The General Government Department includes both the legislative, as well as administration or management. The legislative branch consists of the Mayor and City Council. The City Manager is hired by the Mayor with the consent of the City Council. City staff report to the City Manager. It is the role of the City Manager to direct staff in the daily administration of city services. Other areas of the general government include Human Resources, City Clerk, Public Relations, Adjudication and Community Events.

	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2019 Estimated Projection	FY 2020 Adopted Budget
Expenditures					
Salaries	\$ 565,382	\$ 615,504	\$ 637,374	\$ 628,289	\$ 690,871
Benefits	228,354	246,870	229,682	237,269	276,280
Contractual Services	266,583	305,615	424,700	353,300	392,625
Supplies	93,733	117,851	146,750	167,900	195,750
Total	\$ 1,154,052	\$ 1,285,840	\$ 1,438,506	\$ 1,386,758	\$ 1,555,526

Notes:

- 1) The City continues its Community Events in FY 2020 and increases the amount from \$60,000 to \$100,000 for the City's 65th Anniversary and the overall events.
- 2) The Farmers & Food Trucks events continue again in FY 2020 - marking the City's 8th year of this successful community event.
- 3) The Zoning Code update is scheduled for completion in FY 2019/FY 2020.



			2017 Actual	2018 Actual	2019 Budget	2019 Estimated	2020 Adopted
MAYOR'S OFFICE							
50-Salaries							
01101000	50010	SALARIES AND WAGES	\$9,950	\$9,950	\$9,950	\$9,950	\$9,950
		Total Salaries	\$9,950	\$9,950	\$9,950	\$9,950	\$9,950
51-Benefits							
01101000	52065	FICA CONTRIBUTION	\$761	\$761	\$761	\$761	\$761
		Total Benefits	\$761	\$761	\$761	\$761	\$761
52-Contractual							
01101000	54250	TRAVEL AND LODGING	\$0	\$0	\$200	\$200	\$200
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		<i>IML & NWMC Events</i>					\$200
					<i>Detail Total</i>		\$200
01101000	54310	POSTAGE	\$1	\$34	\$200	\$200	\$200
01101000	54610	PROFESSIONAL SERVICES	\$0	\$0	\$2,500	\$2,500	\$2,500
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		<i>Liquor License Renewal Expenses</i>					\$2,500
					<i>Detail Total</i>		\$2,500
		Total Contractual Services	\$1	\$34	\$2,900	\$2,900	\$2,900
53-Supplies							
01101000	56210	OFFICE SUPPLIES	\$0	\$50	\$450	\$150	\$450
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		<i>Video Gaming Expenses</i>					\$150
		<i>Liquor License Expenses</i>					\$150
		<i>Miscellaneous Expenses</i>					\$150
					<i>Detail Total</i>		\$450
		Total Supplies	\$0	\$50	\$450	\$150	\$450
		Total Expenses	\$10,712	\$10,795	\$14,061	\$13,761	\$14,061
CITY COUNCIL							
50-Salaries							
01101010	50010	SALARIES AND WAGES	\$26,334	\$27,334	\$28,001	\$27,001	\$28,001
		Total Salaries	\$26,334	\$27,334	\$28,001	\$27,001	\$28,001
51-Benefits							
01101010	52061	RETIREMENT PLAN CONTRIBUTION	\$0	\$0	\$0	\$0	\$0
01101010	52065	FICA CONTRIBUTION	\$2,015	\$2,091	\$2,142	\$2,066	\$2,142
		Total Benefits	\$2,015	\$2,091	\$2,142	\$2,066	\$2,142
52-Contractual							
01101010	53110	PROFESSIONAL DEVELOPMENT	\$0	\$0	\$500	\$500	\$500
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		<i>Goal/Budget Setting Meeting</i>					\$100
		<i>IML Classes</i>					\$100
		<i>NWMC Classes</i>					\$100
		<i>Various Classes</i>					\$200
					<i>Detail Total</i>		\$500
01101010	54610	PROFESSIONAL SERVICES	\$0	\$0	\$2,500	\$0	\$2,500
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		<i>Liquor License Renewal Exp</i>					\$2,500
					<i>Detail Total</i>		\$2,500
01101010	54616	TAX SHARING	\$45,991	\$34,666	\$48,000	\$30,000	\$30,000
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		<i>Woodfield Conv - Tax Sharing</i>					\$15,000



		2017 Actual	2018 Actual	2019 Budget	2019 Estimated	2020 Adopted
		RM Chamber - Tax Sharing				\$15,000
		Detail Total				\$30,000
01101010	54630 DUES AND SUBSCRIPTIONS	\$18,194	\$16,363	\$34,500	\$29,000	\$34,500
		Line Item Detail Description				Detail Total
		<i>NWMC Dues</i>				\$16,000
		<i>IML</i>				\$3,000
		<i>National League of Cities</i>				\$3,000
		<i>RM Chamber of Commerce Membership</i>				\$1,000
		<i>Metropolitan Mayor Caucus</i>				\$2,000
		<i>Chicago Metro-Agency Planning</i>				\$2,000
		<i>CMAP Dues (Unfunded Mandate)</i>				\$7,500
		Detail Total				\$34,500
Total Contractual Services		\$64,185	\$51,029	\$85,500	\$59,500	\$67,500
53-Supplies						
01101010	56220 OPERATING SUPPLIES	\$463	\$203	\$600	\$400	\$600
01101010	56225 OTHER SUPPLIES	\$318	\$40	\$500	\$300	\$500
Total Supplies		\$780	\$243	\$1,100	\$700	\$1,100
Total Expenses		\$93,314	\$80,697	\$116,743	\$89,267	\$98,743
CITY						
50-Salaries						
01101020	50010 SALARIES AND WAGES	\$407,360	\$485,330	\$510,656	\$516,653	\$562,059
Total Salaries		\$407,360	\$485,330	\$510,656	\$516,653	\$562,059
51-Benefits						
01101020	51041 SICK LEAVE BUYBACK	\$1,803	\$0	\$2,284	\$2,284	\$2,347
01101020	51050 POST EMPLOYMENT HEALTH PLAN	\$7,671	\$7,792	\$10,045	\$9,860	\$10,551
01101020	52061 RETIREMENT PLAN CONTRIBUTION	\$63,749	\$73,703	\$64,328	\$65,355	\$88,644
01101020	52065 FICA CONTRIBUTION	\$28,846	\$34,637	\$36,437	\$38,807	\$39,944
01101020	52130 GROUP HEALTH INSURANCE	\$73,252	\$88,824	\$85,474	\$92,427	\$100,657
Total Benefits		\$175,320	\$204,956	\$198,568	\$208,733	\$242,143
52-Contractual						
01101020	53110 PROFESSIONAL DEVELOPMENT	\$225	\$965	\$9,300	\$7,300	\$9,300
		Line Item Detail Description				Detail Total
		<i>Chamber Meetings & Luncheons</i>				\$400
		<i>Continuing Education</i>				\$1,000
		<i>ICMA Conference</i>				\$1,000
		<i>ILCMA Summer & Winter Conf.</i>				\$150
		<i>IML Conference</i>				\$500
		<i>Seminars/Training</i>				\$2,000
		<i>IL Public Relations Conference</i>				\$1,000
		<i>Labor/Human Relations Mtgs</i>				\$1,000
		<i>Natl Public Relations Conference</i>				\$250
		<i>Tuition Reimbursement</i>				\$2,000
		Detail Total				\$9,300
01101020	54250 TRAVEL AND LODGING	\$548	\$865	\$6,750	\$4,550	\$6,750
		Line Item Detail Description				Detail Total
		<i>ICMA Conference</i>				\$1,000
		<i>ILCMA Conference</i>				\$500
		<i>NWMC Meetings & Dinners</i>				\$400
		<i>Natl Public Relations Conference</i>				\$250
		<i>IAMMA Meetings</i>				\$100
		<i>IL Public Relations Conference</i>				\$500
		<i>Mileage</i>				\$4,000



			2017 Actual	2018 Actual	2019 Budget	2019 Estimated	2020 Adopted	
							Detail Total	\$6,750
01101020	54260	ADVERTISING	\$300	\$683	\$3,000	\$3,000	\$3,000	
01101020	54270	PRINTING AND DUPLICATING	\$0	\$1,392	\$2,500	\$2,050	\$2,500	
			Line Item Detail Description				Detail Total	
			<i>Business Cards</i>					\$500
			<i>Letterhead & Envelopes</i>					\$1,500
			<i>Employment Applications</i>					\$500
							Detail Total	\$2,500
01101020	54275	VEHICLE MAINTENANCE CHARGEBACK	\$9,500	\$9,600	\$9,700	\$9,700	\$10,000	
01101020	54280	LIABILITY INSURANCE CHARGEBACK	\$14,000	\$14,000	\$14,000	\$14,000	\$14,000	
01101020	54285	VEHICLE REPLACEMENT CHARGEBACK	\$1,100	\$1,111	\$1,200	\$1,200	\$1,300	
01101020	54295	BUILDING & LAND CHARGEBACK	\$9,000	\$10,000	\$10,500	\$10,500	\$11,025	
01101020	54310	POSTAGE	\$525	\$1,149	\$1,400	\$1,400	\$1,400	
01101020	54610	PROFESSIONAL SERVICES	\$1,194	\$807	\$8,000	\$5,500	\$8,000	
			Line Item Detail Description				Detail Total	
			<i>City-Wide Training</i>					\$5,000
			<i>Background & Credit Checks</i>					\$1,000
			<i>Employee Physicals</i>					\$2,000
							Detail Total	\$8,000
01101020	54630	DUES AND SUBSCRIPTIONS	\$2,687	\$3,215	\$8,250	\$8,000	\$8,250	
			Line Item Detail Description				Detail Total	
			<i>ILCMA Membership</i>					\$1,500
			<i>ICMA</i>					\$2,500
			<i>Community Service Club</i>					\$500
			<i>HR Law & Federal Alerts</i>					\$500
			<i>ILPRA</i>					\$1,000
			<i>NPLRA</i>					\$1,000
			<i>Northwest HR Council</i>					\$500
			<i>Newspapers</i>					\$750
							Detail Total	\$8,250
01101020	54640	OUTSIDE REPAIR AND MAINTENANCE	\$0	\$0	\$450	\$450	\$450	
01101020	54850	RECORDS STORAGE SERVICES	\$0	\$0	\$4,000	\$4,000	\$4,000	
			Line Item Detail Description				Detail Total	
			<i>Digitizing Old HR Files</i>					\$4,000
							Detail Total	\$4,000
Total Contractual Services			\$39,079	\$43,787	\$79,050	\$71,650	\$79,975	
53-Supplies								
01101020	56210	OFFICE SUPPLIES	\$0	\$289	\$1,500	\$1,000	\$1,500	
01101020	56220	OPERATING SUPPLIES	\$324	\$916	\$6,000	\$6,000	\$6,000	
			Line Item Detail Description				Detail Total	
			<i>Batteries, Forms, Misc</i>					\$1,000
			<i>Recognition</i>					\$1,000
			<i>Benefit Days</i>					\$1,000
			<i>Quarterly Meetings with Staff</i>					\$1,000
			<i>Misc Supplies</i>					\$2,000
							Detail Total	\$6,000
01101020	56240	BOOKS AND PUBLICATIONS	\$106	\$89	\$1,500	\$1,500	\$1,500	
01101020	56890	AWARDS & HONORS SUPPLIES	\$50	\$0	\$4,000	\$4,000	\$4,000	



		2017 Actual	2018 Actual	2019 Budget	2019 Estimated	2020 Adopted
Total Supplies		\$480	\$1,294	\$13,000	\$12,500	\$13,000
Total Expenses		\$622,239	\$735,368	\$801,274	\$809,536	\$897,177
CITY CLERK						
50-Salaries						
01101030	50010 SALARIES AND WAGES	\$120,237	\$92,890	\$83,767	\$72,185	\$85,861
Total Salaries		\$120,237	\$92,890	\$83,767	\$72,185	\$85,861
51-Benefits						
01101030	51050 POST EMPLOYMENT HEALTH PLAN	\$2,748	\$3,063	\$411	\$3,200	\$421
01101030	52061 RETIREMENT PLAN CONTRIBUTION	\$18,461	\$14,094	\$10,429	\$9,734	\$14,872
01101030	52065 FICA CONTRIBUTION	\$9,185	\$7,506	\$6,383	\$5,501	\$6,843
01101030	52130 GROUP HEALTH INSURANCE	\$19,750	\$14,399	\$10,606	\$7,274	\$8,716
Total Benefits		\$50,144	\$39,062	\$27,829	\$25,709	\$30,852
52-Contractual						
01101030	53110 PROFESSIONAL DEVELOPMENT	\$0	\$54	\$700	\$0	\$700
		<i>Line Item Detail Description</i>			<i>Detail Total</i>	
		<i>Clerks Meetings</i>			<i>\$300</i>	
		<i>Continuing Education</i>			<i>\$400</i>	
					<i>Detail Total</i>	
					<i>\$700</i>	
01101030	54250 TRAVEL AND LODGING	\$84	\$0	\$100	\$0	\$100
		<i>Line Item Detail Description</i>			<i>Detail Total</i>	
		<i>Reimbursement</i>			<i>\$100</i>	
					<i>Detail Total</i>	
					<i>\$100</i>	
01101030	54260 ADVERTISING	\$0	\$238	\$1,000	\$1,000	\$1,000
		<i>Line Item Detail Description</i>			<i>Detail Total</i>	
		<i>Legal Notices</i>			<i>\$1,000</i>	
					<i>Detail Total</i>	
					<i>\$1,000</i>	
01101030	54280 LIABILITY INSURANCE CHARGEBACK	\$3,800	\$3,800	\$3,800	\$3,800	\$3,800
01101030	54310 POSTAGE	\$805	\$1,000	\$1,000	\$1,000	\$1,000
01101030	54610 PROFESSIONAL SERVICES	\$7,819	\$9,259	\$9,000	\$9,300	\$9,000
		<i>Line Item Detail Description</i>			<i>Detail Total</i>	
		<i>Muni Code Supp/Internet Maint</i>			<i>\$9,000</i>	
					<i>Detail Total</i>	
					<i>\$9,000</i>	
01101030	54630 DUES AND SUBSCRIPTIONS	\$20	\$30	\$200	\$200	\$200
		<i>Line Item Detail Description</i>			<i>Detail Total</i>	
		<i>Clerk's Assoc Membership Dues</i>			<i>\$200</i>	
					<i>Detail Total</i>	
					<i>\$200</i>	
Total Contractual Services		\$12,528	\$14,381	\$15,800	\$15,300	\$15,800
53-Supplies						
01101030	56210 OFFICE SUPPLIES	\$74	\$1,996	\$2,500	\$1,950	\$2,500
		<i>Line Item Detail Description</i>			<i>Detail Total</i>	
		<i>Misc Office Supplies</i>			<i>\$1,300</i>	
		<i>Ord, Resolution, & Minute Books</i>			<i>\$1,200</i>	
					<i>Detail Total</i>	
					<i>\$2,500</i>	
01101030	56240 BOOKS AND PUBLICATIONS	\$467	\$94	\$1,500	\$1,500	\$1,500
		<i>Line Item Detail Description</i>			<i>Detail Total</i>	
		<i>Illinois State Statutes</i>			<i>\$500</i>	
		<i>Legal Publications</i>			<i>\$1,000</i>	



		2017 Actual	2018 Actual	2019 Budget	2019 Estimated	2020 Adopted	
		Detail Total				\$1,500	
Total Supplies		\$541	\$2,090	\$4,000	\$3,450	\$4,000	
Total Expenses		\$183,450	\$148,423	\$131,396	\$116,644	\$136,513	
PUBLIC							
52-Contractual							
01101040	54270	PRINTING AND DUPLICATING	\$10,542	\$16,679	\$20,000	\$18,000	\$20,000
		Line Item Detail Description				Detail Total	
		<i>Business Newsletter</i>				\$8,000	
		<i>City Newsletter - Bi-Monthly</i>				\$12,000	
		Detail Total				\$20,000	
01101040	54310	POSTAGE	\$500	\$2,000	\$2,500	\$2,000	\$2,500
		Line Item Detail Description				Detail Total	
		<i>Business Postage Permit Fees</i>				\$1,750	
		<i>Business Newsletter</i>				\$750	
		Detail Total				\$2,500	
01101040	54610	PROFESSIONAL SERVICES	\$34,466	\$40,545	\$53,000	\$50,000	\$53,000
		Line Item Detail Description				Detail Total	
		<i>Newsletter Prod - Print (6)</i>				\$19,000	
		<i>Newsletter Prod - Web (6)</i>				\$19,000	
		<i>Business Newsletter</i>				\$15,000	
		Detail Total				\$53,000	
01101040	54611	OTHER SERVICES	\$439	\$3,482	\$9,000	\$8,500	\$9,000
		Line Item Detail Description				Detail Total	
		<i>Special Events</i>				\$1,500	
		<i>Video Recording of Special Events</i>				\$7,500	
		Detail Total				\$9,000	
Total Contractual Services		\$45,947	\$62,706	\$84,500	\$78,500	\$84,500	
53-Supplies							
01101040	56220	OPERATING SUPPLIES	\$417	\$0	\$2,000	\$1,000	\$2,000
		Line Item Detail Description				Detail Total	
		<i>Awards, Certificates, Plaques</i>				\$2,000	
		Detail Total				\$2,000	
01101040	59990	MISCELLANEOUS	\$0	\$0	\$500	\$500	\$500
		Line Item Detail Description				Detail Total	
		<i>Flowers & Donations</i>				\$500	
		Detail Total				\$500	
Total Supplies		\$417	\$0	\$2,500	\$1,500	\$2,500	
Total Expenses		\$46,364	\$62,706	\$87,000	\$80,000	\$87,000	
VIDEO							
50-Salaries							
01101050	50015	SEASONAL SALARIES AND WAGES	\$1,500	\$0	\$5,000	\$2,500	\$5,000
Total Salaries		\$1,500	\$0	\$5,000	\$2,500	\$5,000	
51-Benefits							
01101050	52065	FICA CONTRIBUTION	\$115	\$0	\$382	\$0	\$382
Total Benefits		\$115	\$0	\$382	\$0	\$382	
52-Contractual							
01101050	54640	OUTSIDE REPAIR AND MAINTENANCE	\$13,221	\$17,469	\$17,000	\$16,500	\$17,000
		Line Item Detail Description				Detail Total	
		<i>Video Production Repair/Maintenance</i>				\$5,000	
		<i>AV Room Maintenance</i>				\$12,000	
		Detail Total				\$17,000	
Total Contractual Services		\$13,221	\$17,469	\$17,000	\$16,500	\$17,000	
53-Supplies							
01101050	56220	OPERATING SUPPLIES	\$0	\$0	\$200	\$200	\$200



			2017 Actual	2018 Actual	2019 Budget	2019 Estimated	2020 Adopted
01101050	59990	MISCELLANEOUS	\$320	\$668	\$2,000	\$2,000	\$2,000
		Total Supplies	\$320	\$668	\$2,200	\$2,200	\$2,200
		Total Expenses	\$15,155	\$18,138	\$24,582	\$21,200	\$24,582
ADJUDICATION							
52-Contractual							
01101060	54310	POSTAGE	\$2,316	\$2,300	\$3,000	\$2,500	\$3,000
01101060	54610	PROFESSIONAL SERVICES	\$17,475	\$23,444	\$36,000	\$28,000	\$36,000
		<i>Line Item Detail Description</i>					<i>Detail Total</i>
		<i>Admin Hearing Officer</i>					\$36,000
						<i>Detail Total</i>	\$36,000
01101060	54613	CITY PROSECUTOR	\$17,288	\$13,426	\$36,000	\$30,000	\$36,000
		Total Contractual Services	\$37,079	\$39,170	\$75,000	\$60,500	\$75,000
53-Supplies							
01101060	56220	OPERATING SUPPLIES	\$549	\$0	\$1,500	\$1,000	\$1,500
		Total Supplies	\$549	\$0	\$1,500	\$1,000	\$1,500
		Total Expenses	\$37,629	\$39,170	\$76,500	\$61,500	\$76,500
COMMUNITY							
52-Contractual							
01101070	54610	PROFESSIONAL SERVICES	\$0	\$0	\$450	\$450	\$450
01101070	54640	OUTSIDE REPAIR AND MAINTENANCE	\$2,518	\$2,039	\$4,000	\$2,500	\$4,000
		<i>Line Item Detail Description</i>					<i>Detail Total</i>
		<i>Holiday Decorations (Rental)</i>					\$4,000
						<i>Detail Total</i>	\$4,000
		Total Contractual Services	\$2,518	\$2,039	\$4,450	\$2,950	\$4,450
53-Supplies							
01101070	56220	OPERATING SUPPLIES	\$3,750	\$6,217	\$5,000	\$4,000	\$10,000
		<i>Line Item Detail Description</i>					<i>Detail Total</i>
		<i>December Event - Candy etc</i>					\$1,000
		<i>Holiday Decorations-Many Areas</i>					\$7,000
		<i>Tree Lighting, Give-Aways, Gifts</i>					\$2,000
						<i>Detail Total</i>	\$10,000
01101070	58820	FOURTH OF JULY	\$27,340	\$22,578	\$28,000	\$28,300	\$30,000
		<i>Line Item Detail Description</i>					<i>Detail Total</i>
		<i>Fireworks</i>					\$22,000
		<i>Pennants</i>					\$1,000
		<i>Bands & Parade Items</i>					\$7,000
						<i>Detail Total</i>	\$30,000
01101070	59805	VETERANS MEMORIAL COMMITTEE	\$12,834	\$14,559	\$16,000	\$15,600	\$16,000
		<i>Line Item Detail Description</i>					<i>Detail Total</i>
		<i>American Flags</i>					\$1,500
		<i>Carillon Items</i>					\$750
		<i>Memorial Wreaths (Each Branch)</i>					\$500
		<i>Parade & Activities</i>					\$2,500
		<i>Veterans Book Publication</i>					\$250
		<i>Veteran Gifts</i>					\$2,500
		<i>Veterans Dinner-November</i>					\$8,000
						<i>Detail Total</i>	\$16,000
01101070	59810	FARMERS & FOOD TRUCKS	\$12,672	\$9,838	\$10,000	\$12,000	\$12,000
		<i>Line Item Detail Description</i>					<i>Detail Total</i>
		<i>Ad & Items</i>					\$12,000
						<i>Detail Total</i>	\$12,000



			2017 Actual	2018 Actual	2019 Budget	2019 Estimated	2020 Adopted
01101070	59812	COMMUNITY EVENTS	\$33,722	\$59,975	\$60,000	\$85,500	\$100,000
			<i>Line Item Detail Description</i>		<i>Detail Total</i>		
			<i>Other Event</i>				<i>\$19,500</i>
			<i>Wine Down By The Creek</i>				<i>\$6,000</i>
			<i>Block Party</i>				<i>\$6,000</i>
			<i>National Night Out</i>				<i>\$10,000</i>
			<i>Fridays Rock!</i>				<i>\$10,000</i>
			<i>Business Expo</i>				<i>\$10,000</i>
			<i>Senior Volunteer Luncheon</i>				<i>\$2,000</i>
			<i>Fall Festival (Hoe Down)</i>				<i>\$7,500</i>
			<i>65th Anniversary</i>				<i>\$25,000</i>
			<i>St. Patrick's Event</i>				<i>\$4,000</i>
					<i>Detail Total</i>		<i>\$100,000</i>
Total Supplies			\$90,319	\$113,167	\$119,000	\$145,400	\$168,000
Total Expenses			\$92,837	\$115,205	\$123,450	\$148,350	\$172,450
ECONOMIC							
52-Contractual							
01102020	54610	PROFESSIONAL SERVICES	\$52,025	\$74,999	\$60,000	\$35,000	\$35,000
			<i>Line Item Detail Description</i>		<i>Detail Total</i>		
			<i>Zoning Code Updates/Final Work</i>				<i>\$35,000</i>
					<i>Detail Total</i>		<i>\$35,000</i>
01102020	54630	DUES AND SUBSCRIPTIONS	\$0	\$0	\$500	\$10,500	\$10,500
			<i>Line Item Detail Description</i>		<i>Detail Total</i>		
			<i>Next Level Northwest</i>				<i>\$10,000</i>
			<i>Misc.</i>				<i>\$500</i>
					<i>Detail Total</i>		<i>\$10,500</i>
Total Contractual Services			\$52,025	\$74,999	\$60,500	\$45,500	\$45,500
53-Supplies							
01102020	56220	OPERATING SUPPLIES	\$327	\$339	\$3,000	\$1,000	\$3,000
Total Supplies			\$327	\$339	\$3,000	\$1,000	\$3,000

FINANCE DEPARTMENT

The Finance Department is responsible for accounting, finance, cash management, internal controls, external reporting and auditing of all financial transactions. The Finance Department is in charge of the budget, audit, payroll, utility billing, payables, receivables, vehicle licensing, and collections. Personnel are budgeted in the General and Utilities Funds.

	FY 2017	FY 2018	FY 2019	FY 2019 Estimated	FY 2020 Adopted
	Actual	Actual	Budget	Projection	Budget
Expenditures					
Salaries	\$ 310,101	\$ 327,757	\$ 344,565	\$ 326,493	\$ 367,145
Benefits	120,566	128,659	122,491	120,224	144,961
Contractual Services	39,007	43,042	55,550	50,350	56,075
Supplies	849	954	1,550	1,550	1,550
Total	\$ 470,525	\$ 500,412	\$ 524,156	\$ 498,617	\$ 569,731



			2017 Actual	2018 Actual	2019 Budget	2019 Estimated	2020 Adopted
FINANCE							
50-Salaries							
01202000	50010	SALARIES AND WAGES	\$307,504	\$323,883	\$341,565	\$323,493	\$364,145
01202000	50020	OVERTIME	\$2,597	\$3,874	\$3,000	\$3,000	\$3,000
		Total Salaries	\$310,101	\$327,757	\$344,565	\$326,493	\$367,145
51-Benefits							
01202000	51041	SICK LEAVE BUYBACK	\$0	\$2,174	\$0	\$0	\$2,284
01202000	51050	POST EMPLOYMENT HEALTH PLAN	\$1,374	\$1,950	\$1,800	\$1,500	\$3,883
01202000	52061	RETIREMENT PLAN CONTRIBUTION	\$48,537	\$50,387	\$43,276	\$41,746	\$58,724
01202000	52065	FICA CONTRIBUTION	\$22,066	\$23,714	\$25,099	\$25,308	\$26,675
01202000	52130	GROUP HEALTH INSURANCE	\$48,590	\$50,435	\$52,316	\$51,670	\$53,395
		Total Benefits	\$120,566	\$128,659	\$122,491	\$120,224	\$144,961
52-Contractual							
01202000	53110	PROFESSIONAL DEVELOPMENT	\$1,440	\$1,385	\$2,500	\$2,500	\$2,500
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		<i>Continuing Education</i>					\$2,500
						<i>Detail Total</i>	\$2,500
01202000	54210	BANK FEES	\$17,945	\$19,559	\$30,000	\$25,000	\$30,000
01202000	54250	TRAVEL AND LODGING	\$736	\$1,485	\$1,500	\$1,500	\$1,500
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		<i>Mileage/Lodging/Per Diem</i>					\$1,500
						<i>Detail Total</i>	\$1,500
01202000	54260	ADVERTISING	\$1,512	\$1,548	\$2,000	\$1,800	\$2,000
01202000	54270	PRINTING AND DUPLICATING	\$175	\$786	\$800	\$800	\$800
01202000	54280	LIABILITY INSURANCE CHARGEBACK	\$7,200	\$7,200	\$7,200	\$7,200	\$7,200
01202000	54295	BUILDING & LAND CHARGEBACK	\$9,000	\$10,000	\$10,500	\$10,500	\$11,025
01202000	54610	PROFESSIONAL SERVICES	\$0	\$0	\$50	\$50	\$50
01202000	54630	DUES AND SUBSCRIPTIONS	\$999	\$1,079	\$1,000	\$1,000	\$1,000
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		<i>IGFOA</i>					\$500
		<i>GFOA</i>					\$500
						<i>Detail Total</i>	\$1,000
		Total Contractual Services	\$39,007	\$43,042	\$55,550	\$50,350	\$56,075
53-Supplies							
01202000	56210	OFFICE SUPPLIES	\$850	\$954	\$1,550	\$1,550	\$1,550
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		<i>Envelopes</i>					\$500
		<i>W-2/1099 Forms & Envelopes</i>					\$300
		<i>Misc. Office Supplies</i>					\$750
						<i>Detail Total</i>	\$1,550
		Total Supplies	\$850	\$954	\$1,550	\$1,550	\$1,550

INFORMATION TECHNOLOGY DEPARTMENT

The Information Technology Department maintains and supports computer systems used by City employees, as an integrated, uniformly standardized system consistent with proven technological advances used in the public sector.

	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2019 Estimated Projection	FY 2020 Adopted Budget
Expenditures					
Salaries	\$ 254,159	\$ 290,208	\$ 318,811	\$ 262,332	\$ 295,988
Benefits	90,338	97,289	93,181	86,939	102,702
Contractual Services	136,561	115,379	151,100	159,400	152,775
Supplies	31,525	31,303	29,500	29,500	29,500
Total	\$ 512,583	\$ 534,179	\$ 592,592	\$ 538,171	\$ 580,965



	2017 Actual	2018 Actual	2019 Budget	2019 Estimated	2020 Adopted
IT					
50-Salaries					
01252500 50010 SALARIES AND WAGES	\$247,215	\$275,557	\$293,811	\$252,332	\$270,988
01252500 50020 OVERTIME	\$6,943	\$14,652	\$25,000	\$10,000	\$25,000
Total Salaries	\$254,159	\$290,208	\$318,811	\$262,332	\$295,988
51-Benefits					
01252500 51041 SICK LEAVE BUYBACK	\$0	\$0	\$0	\$0	\$1,897
01252500 51050 POST EMPLOYMENT HEALTH PLAN	\$1,174	\$1,282	\$3,165	\$1,500	\$3,087
01252500 52061 RETIREMENT PLAN CONTRIBUTION	\$40,868	\$45,313	\$38,119	\$33,701	\$44,907
01252500 52065 FICA CONTRIBUTION	\$19,895	\$22,601	\$23,576	\$23,144	\$21,510
01252500 52130 GROUP HEALTH INSURANCE	\$28,401	\$28,092	\$28,321	\$28,594	\$31,301
Total Benefits	\$90,338	\$97,289	\$93,181	\$86,939	\$102,702
52-Contractual					
01252500 53110 PROFESSIONAL DEVELOPMENT	\$8,428	\$7,517	\$11,500	\$11,500	\$11,500

	<i>Line Item Detail Description</i>			<i>Detail Total</i>	
	<i>Continuing Education</i>				\$8,500
	<i>Certifications</i>				\$1,000
	<i>Online Training</i>				\$2,000
				Detail Total	\$11,500
01252500 54250 TRAVEL AND LODGING	\$1,669	\$1,096	\$2,500	\$2,500	\$2,500
01252500 54275 VEHICLE MAINTENANCE CHARGEBACK	\$9,500	\$9,600	\$9,700	\$9,700	\$10,000
01252500 54280 LIABILITY INSURANCE CHARGEBACK	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000
01252500 54285 VEHICLE REPLACEMENT CHARGEBACK	\$1,100	\$1,111	\$1,200	\$12,000	\$1,300
01252500 54286 IT - EQUIPMENT CHARGEBACK	\$13,200	\$14,000	\$15,000	\$14,000	\$15,750
01252500 54295 BUILDING & LAND CHARGEBACK	\$9,000	\$10,000	\$10,500	\$10,500	\$11,025
01252500 54610 PROFESSIONAL SERVICES	\$61,736	\$49,852	\$70,000	\$68,500	\$70,000

	<i>Line Item Detail Description</i>			<i>Detail Total</i>	
	<i>Anti-Virus Protection</i>				\$3,000
	<i>SAN Maintenance</i>				\$11,500
	<i>Firewall Maintenance</i>				\$3,500
	<i>Internal Wireless Maintenance</i>				\$3,500
	<i>Email SSL Certificate</i>				\$500
	<i>Backup Software Maintenance</i>				\$2,500
	<i>Email SSL Certificate</i>				\$500
	<i>Email Firewall</i>				\$2,000
	<i>UPS Maintenance</i>				\$4,000
	<i>MSI Maintenance</i>				\$27,000
	<i>Programming and Software</i>				\$4,500
	<i>Email Archiving</i>				\$3,500
	<i>External File Sharing</i>				\$4,000
				Detail Total	\$70,000
01252500 54630 DUES AND SUBSCRIPTIONS	\$299	\$1,310	\$1,200	\$1,200	\$1,200
01252500 54640 OUTSIDE REPAIR AND MAINTENANCE	\$24,630	\$13,893	\$22,500	\$22,500	\$22,500

	<i>Line Item Detail Description</i>			<i>Detail Total</i>	
	<i>File Server Maintenance</i>				\$3,000
	<i>Phone System Maintenance</i>				\$18,000



	2017 Actual	2018 Actual	2019 Budget	2019 Estimated	2020 Adopted
					<i>Printer Repairs</i> \$1,000
					<i>Computer Repairs</i> \$500
					Detail Total \$22,500
Total Contractual Services	\$136,561	\$115,379	\$151,100	\$159,400	\$152,775
53-Supplies					
01252500 56215 COMPUTER SUPPLIES	\$31,525	\$31,303	\$29,500	\$29,500	\$29,500
					Line Item Detail Description
					<i>Printer Toner</i> \$11,000
					<i>Misc. Cards, Cables & Hardware</i> \$10,500
					<i>Computer Repair Supplies</i> \$7,000
					<i>Monitor Replacements</i> \$1,000
					Detail Total \$29,500
Total Supplies	\$31,525	\$31,303	\$29,500	\$29,500	\$29,500

POLICE DEPARTMENT

The Police Department strives to enhance the quality of life by maintaining order, protecting life and property, and reducing the fear of crime. The Police Department partners with the community to identify needs and to solve problems, while respecting constitutional rights.

	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2019 Estimated Projection	FY 2020 Adopted Budget
Expenditures					
Salaries	\$ 6,157,071	\$ 6,643,778	\$ 6,615,249	\$ 6,520,877	\$ 6,867,156
Benefits	1,164,557	1,481,508	1,455,029	1,556,836	1,479,565
Police Pension	3,493,779	3,480,637	3,400,000	3,400,000	3,600,000
Contractual Services	841,476	852,746	968,940	943,730	969,300
Supplies	160,987	241,822	277,740	253,425	287,990
Total	\$ 11,817,870	\$ 12,700,491	\$ 12,716,958	\$ 12,674,868	\$ 13,204,011



			2017 Actual	2018 Actual	2019 Budget	2019 Estimated	2020 Adopted
POLICE							
50-Salaries							
01303000	50010	SALARIES AND WAGES	\$463,672	\$505,886	\$512,475	\$496,568	\$529,242
01303000	50020	OVERTIME	\$842	\$985	\$2,000	\$1,000	\$2,000
01303000	50021	ON CALL/FTO	\$400	\$600	\$500	\$1,250	\$1,250
<i>Line Item Detail Description</i>							<i>Detail Total</i>
							\$1,250
<i>Detail Total</i>							\$1,250
Total Salaries			\$464,914	\$507,470	\$514,975	\$498,818	\$532,492
51-Benefits							
01303000	51050	POST EMPLOYMENT HEALTH PLAN	\$6,280	\$4,450	\$5,896	\$5,700	\$5,859
01303000	52061	RETIREMENT PLAN CONTRIBUTION	\$22,051	\$22,868	\$20,253	\$20,223	\$27,211
01303000	52062	EMPLOYER CONTR-POLICE PENSION	\$3,192,820	\$3,480,637	\$3,400,000	\$3,400,000	\$3,600,000
01303000	52065	FICA CONTRIBUTION	\$25,138	\$26,968	\$28,548	\$29,097	\$29,357
01303000	52130	GROUP HEALTH INSURANCE	\$86,244	\$87,627	\$90,637	\$89,665	\$93,551
Total Benefits			\$3,332,533	\$3,622,551	\$3,545,334	\$3,544,685	\$3,755,978
52-Contractual							
01303000	53090	PHYSICAL EXAMS	\$839	\$670	\$2,000	\$2,000	\$2,000
<i>Line Item Detail Description</i>							<i>Detail Total</i>
<i>Range Officer Physicals</i>							\$1,000
<i>NIPAS Officer Physicals</i>							\$1,000
<i>Detail Total</i>							\$2,000
01303000	53110	PROFESSIONAL DEVELOPMENT	\$13,602	\$18,927	\$24,700	\$24,700	\$31,200
<i>Line Item Detail Description</i>							<i>Detail Total</i>
<i>Staff & Command (2 SGT)</i>							\$10,000
<i>State Mandatory Training</i>							\$3,000
<i>Northwest Police Academy</i>							\$600
<i>Lexipol DTBs</i>							\$6,600
<i>Lexipol Policy Program</i>							\$5,500
<i>ILEAP Accreditation Software Program</i>							\$2,500
<i>Supervisor Advanced Training</i>							\$3,000
<i>Detail Total</i>							\$31,200
01303000	54250	TRAVEL AND LODGING	\$6,849	\$5,401	\$12,500	\$12,500	\$17,500
<i>Line Item Detail Description</i>							<i>Detail Total</i>
<i>Transportation, Parking & Tolls</i>							\$1,500
<i>Meetings for Chief/DC/Comdrs</i>							\$3,000
<i>Staff & Command Lodging 2 Sgts</i>							\$10,000
<i>Fed Law Enforcement Training Center</i>							\$3,000
<i>Detail Total</i>							\$17,500
01303000	54270	PRINTING AND DUPLICATING	\$6,761	\$2,264	\$6,200	\$6,200	\$6,200
<i>Line Item Detail Description</i>							<i>Detail Total</i>
<i>Misc Forms/Envelopes</i>							\$500
<i>RMPD Directory/Pamphlet</i>							\$600
<i>Parking LO Citations</i>							\$4,000
<i>Tow Forms & Stickers</i>							\$250
<i>Letterhead & Prof Documents</i>							\$350
<i>Emergency/Public Safety Flyers</i>							\$500
<i>Detail Total</i>							\$6,200
01303000	54275	VEHICLE MAINTENANCE CHARGEBACK	\$435,000	\$440,000	\$444,400	\$444,400	\$445,000
01303000	54280	LIABILITY INSURANCE CHARGEBACK	\$215,000	\$215,000	\$216,000	\$215,000	\$216,000



			2017 Actual	2018 Actual	2019 Budget	2019 Estimated	2020 Adopted
01303000	54286	EQUIPMENT CHARGEBACK	\$13,200	\$14,000	\$15,000	\$14,000	\$15,750
01303000	54295	BUILDING & LAND CHARGEBACK	\$25,000	\$28,000	\$28,350	\$28,350	\$30,000
01303000	54310	POSTAGE	\$2,385	\$2,100	\$2,500	\$750	\$2,500
01303000	54610	PROFESSIONAL SERVICES	\$23,361	\$15,154	\$20,600	\$20,600	\$21,050
		<i>Line Item Detail Description</i>					<i>Detail Total</i>
		<i>Grant Writing Consultants</i>					\$8,000
		<i>Range Maintenance per IDOL</i>					\$8,000
		<i>Criminal Code & Licensing Updates</i>					\$2,050
		<i>Crime Free Housing & Social Media Svcs</i>					\$2,000
		<i>Photo Line Up Annual Service Cost</i>					\$1,000
							<i>Detail Total</i>
							\$21,050
01303000	54611	OTHER SERVICES	\$1,500	\$1,049	\$2,000	\$2,000	\$2,000
		<i>Line Item Detail Description</i>					<i>Detail Total</i>
		<i>Emergency Repairs</i>					\$2,000
							<i>Detail Total</i>
							\$2,000
01303000	54620	RENTAL AND LEASE PURCHASE	\$694	\$572	\$500	\$500	\$500
		<i>Line Item Detail Description</i>					<i>Detail Total</i>
		<i>Disc Evidence Storage</i>					\$500
							<i>Detail Total</i>
							\$500
01303000	54625	RECORDS MANAGEMENT SYSTEM	\$0	\$0	\$1,000	\$1,000	\$1,000
		<i>Line Item Detail Description</i>					<i>Detail Total</i>
		<i>State Records Control Act Compliance</i>					\$1,000
							<i>Detail Total</i>
							\$1,000
01303000	54630	DUES AND SUBSCRIPTIONS	\$1,762	\$1,316	\$1,810	\$1,400	\$1,920
		<i>Line Item Detail Description</i>					<i>Detail Total</i>
		<i>IL Assoc. of Chiefs</i>					\$250
		<i>Intl. Assoc. of Chiefs</i>					\$250
		<i>Northwest Police Academy</i>					\$110
		<i>NW Chiefs of Police Assoc.</i>					\$350
		<i>ILEAS Dues</i>					\$250
		<i>Cook Co. Captains Assoc.</i>					\$400
		<i>FBI Natl. Academy Assoc. (2)</i>					\$200
		<i>IPAC Yearly Dues</i>					\$110
							<i>Detail Total</i>
							\$1,920
01303000	54640	OUTSIDE REPAIR AND MAINTENANCE	\$720	\$1,238	\$1,450	\$1,450	\$1,450
		<i>Line Item Detail Description</i>					<i>Detail Total</i>
		<i>Elect/Mech/Microfilm Mnt</i>					\$1,450
							<i>Detail Total</i>
							\$1,450
		Total Contractual Services	\$746,672	\$745,690	\$779,010	\$774,850	\$794,070
53-Supplies							
01303000	56000	POLICE VEHICLES	\$73,072	\$143,099	\$168,000	\$154,000	\$168,000
		<i>Line Item Detail Description</i>					<i>Detail Total</i>
		<i>PD Vehicles & Equipment (3)</i>					\$168,000
							<i>Detail Total</i>
							\$168,000
01303000	56100	UNIFORMS & CLOTHING	\$130	\$515	\$500	\$1,250	\$1,250
		<i>Line Item Detail Description</i>					<i>Detail Total</i>
		<i>Maintenance & Replacement</i>					\$1,250
							<i>Detail Total</i>
							\$1,250
01303000	56210	OFFICE SUPPLIES	\$4,340	\$2,926	\$4,400	\$4,400	\$4,400



			2017 Actual	2018 Actual	2019 Budget	2019 Estimated	2020 Adopted
			<i>Line Item Detail Description</i>		<i>Detail Total</i>		
			<i>Fax/Printer/Livescan</i>				\$4,400
					<i>Detail Total</i>		\$4,400
01303000	56220	OPERATING SUPPLIES	\$13,684	\$13,555	\$14,215	\$10,000	\$14,215
01303000	56230	SMALL TOOLS AND EQUIPMENT	\$99	\$176	\$4,900	\$2,000	\$2,000
			<i>Line Item Detail Description</i>		<i>Detail Total</i>		
			<i>Yearly Equipment Replacement</i>				\$500
			<i>PD Administration Chairs</i>				\$1,500
					<i>Detail Total</i>		\$2,000
01303000	57280	REPAIR & MAINTENANCE SUPPLIES	\$476	\$954	\$1,000	\$1,000	\$1,000
			<i>Line Item Detail Description</i>		<i>Detail Total</i>		
			<i>Bio Hazard Mnt & Clean-Up/Jail</i>				\$1,000
					<i>Detail Total</i>		\$1,000
01303000	59990	MISCELLANEOUS	\$0	\$0	\$500	\$3,700	\$3,700
			<i>Line Item Detail Description</i>		<i>Detail Total</i>		
			<i>Crime Prvntn/Seniors & Law Enf</i>				\$500
			<i>Frontline Training Program</i>				\$1,600
			<i>LEXIPOL ILEAP Program</i>				\$1,600
					<i>Detail Total</i>		\$3,700
Total Supplies			\$91,802	\$161,227	\$193,515	\$176,350	\$194,565
Total Expenses			\$4,635,921	\$5,036,938	\$5,032,834	\$4,994,703	\$5,277,105
PATROL							
50-Salaries							
01303010	50010	SALARIES AND WAGES	\$4,518,851	\$4,865,459	\$4,826,994	\$4,734,658	\$5,013,681
01303010	50020	OVERTIME	\$212,746	\$222,765	\$225,000	\$240,000	\$225,000
01303010	50021	ON CALL/FTO	\$7,050	\$8,213	\$8,750	\$8,750	\$8,750
Total Salaries			\$4,738,647	\$5,096,436	\$5,060,744	\$4,983,408	\$5,247,431
51-Benefits							
01303010	51041	SICK LEAVE BUYBACK	\$24,215	\$26,762	\$18,906	\$19,331	\$17,315
01303010	51050	POST EMPLOYMENT HEALTH PLAN	\$75,631	\$79,511	\$78,862	\$68,000	\$61,582
01303010	52061	RETIREMENT PLAN CONTRIBUTION	\$58,019	\$65,581	\$50,143	\$53,115	\$69,550
01303010	52065	FICA CONTRIBUTION	\$94,346	\$103,816	\$106,474	\$112,319	\$111,109
01303010	52130	GROUP HEALTH INSURANCE	\$878,557	\$853,435	\$842,079	\$950,769	\$846,277
Total Benefits			\$1,130,769	\$1,129,107	\$1,096,464	\$1,203,534	\$1,105,833
52-Contractual							
01303010	53090	PHYSICAL EXAMS	\$138	\$0	\$600	\$600	\$600
			<i>Line Item Detail Description</i>		<i>Detail Total</i>		
			<i>Hepatitis B Immunizations</i>				\$600
					<i>Detail Total</i>		\$600
01303010	53110	PROFESSIONAL DEVELOPMENT	\$51,447	\$54,380	\$107,600	\$86,750	\$86,750
			<i>Line Item Detail Description</i>		<i>Detail Total</i>		
			<i>Evidence Tech</i>				\$1,500
			<i>NEMERT</i>				\$5,000
			<i>Recruit Training (3)</i>				\$9,900
			<i>DUI/Drug Training</i>				\$1,250
			<i>Legal Update/New Mandates</i>				\$500
			<i>Death Investigation Certification</i>				\$1,000
			<i>Tuition-per Contract</i>				\$61,000



			2017 Actual	2018 Actual	2019 Budget	2019 Estimated	2020 Adopted
							\$2,600
							\$4,000
							\$86,750
01303010	54250	TRAVEL AND LODGING	\$7,807	\$7,270	\$11,320	\$11,320	\$11,320
		<i>Line Item Detail Description</i>					<i>Detail Total</i>
		<i>Court/Tolls/Parking</i>					\$980
		<i>Recruit & Advanced Training</i>					\$4,500
		<i>Blood Alcohol/Med Testing/Trng</i>					\$500
		<i>Class Days @ \$18/Day</i>					\$2,340
		<i>Fed Law Enforcement Trng</i>					\$3,000
							\$11,320
01303010	54610	PROFESSIONAL SERVICES	\$6,986	\$6,421	\$9,540	\$9,540	\$9,540
		<i>Line Item Detail Description</i>					<i>Detail Total</i>
		<i>Bio-Hazard Clean-up & Removal</i>					\$1,500
		<i>NIPAS Est & Field Force</i>					\$5,935
		<i>NIPAS Est Team Replacement</i>					\$1,200
		<i>NIPAS Language Line & Veh Co-Op</i>					\$650
		<i>Narcotic Blood Testing</i>					\$255
							\$9,540
01303010	54611	OTHER SERVICES	\$1,844	\$1,525	\$2,000	\$1,800	\$2,000
		<i>Line Item Detail Description</i>					<i>Detail Total</i>
		<i>Squad Detail/Cleaning</i>					\$2,000
							\$2,000
01303010	54640	OUTSIDE REPAIR AND MAINTENANCE	\$10,322	\$16,068	\$21,500	\$21,500	\$21,500
		<i>Line Item Detail Description</i>					<i>Detail Total</i>
		<i>In-Car Video</i>					\$11,000
		<i>Emergency Equipment Repairs</i>					\$10,500
							\$21,500
01303010	54860	ANIMAL CONTROL	\$2,005	\$700	\$7,700	\$7,700	\$7,700
		<i>Line Item Detail Description</i>					<i>Detail Total</i>
		<i>Animal Boarding</i>					\$3,200
		<i>Trap/Neuter Release Program</i>					\$1,500
		<i>Animal Control</i>					\$3,000
							\$7,700
		Total Contractual Services	\$80,547	\$86,364	\$160,260	\$139,210	\$139,410
53-Supplies							
01303010	56100	UNIFORMS & CLOTHING	\$35,742	\$46,522	\$43,150	\$37,150	\$48,150
		<i>Line Item Detail Description</i>					<i>Detail Total</i>
		<i>CSO Uniforms</i>					\$1,500
		<i>Crossing Guards</i>					\$250
		<i>Body Armor-14 Vests</i>					\$9,500
		<i>NIPAS Uniforms</i>					\$1,950
		<i>Patches</i>					\$450
		<i>Patrol Replacement</i>					\$30,000
		<i>Badges & Insignia</i>					\$1,000
		<i>Honor Guard Clothing & Equip</i>					\$3,500
							\$48,150
01303010	56220	OPERATING SUPPLIES	\$5,423	\$7,280	\$8,775	\$8,775	\$8,775
		<i>Line Item Detail Description</i>					<i>Detail Total</i>
		<i>Booking Room Supplies</i>					\$375
		<i>Flares & Cones</i>					\$1,200
		<i>Keys & Locks Patrol</i>					\$200
		<i>Non-Durable Items</i>					\$500
		<i>Patrol Unit Clerical Supplies</i>					\$1,000
		<i>Prisoner Food</i>					\$4,500



			2017 Actual	2018 Actual	2019 Budget	2019 Estimated	2020 Adopted
<i>PBT Supplies</i>							\$1,000
						<i>Detail Total</i>	\$8,775
01303010	56230	SMALL TOOLS AND EQUIPMENT	\$23,455	\$22,962	\$24,100	\$24,200	\$26,200
						<i>Detail Total</i>	\$26,200
<i>Line Item Detail Description</i>							<i>Detail Total</i>
<i>Equipment Reimb-Contractual</i>							\$15,500
<i>Traffic Equipment-MVR</i>							\$600
<i>Tools/First Aid Kits</i>							\$2,100
<i>Radio/Ear Microphones</i>							\$1,800
<i>BEAST Software License</i>							\$2,400
<i>DVD Evidence Negatives & Hardware</i>							\$1,300
<i>Field ET Camera & Equipment</i>							\$1,500
<i>Bike Officer Equipment</i>							\$1,000
						<i>Detail Total</i>	\$26,200
01303010	59990	MISCELLANEOUS	\$0	\$10	\$350	\$350	\$350
						<i>Detail Total</i>	\$350
<i>Line Item Detail Description</i>							<i>Detail Total</i>
<i>Crossing Guard Supplies</i>							\$350
						<i>Detail Total</i>	\$350
Total Supplies			\$64,621	\$76,774	\$76,375	\$70,475	\$83,475
Total Expenses			\$6,014,584	\$6,388,681	\$6,393,843	\$6,396,627	\$6,576,149
INVESTIGATIONS							
50-Salaries							
01303020	50010	SALARIES AND WAGES	\$866,360	\$954,477	\$952,030	\$951,151	\$995,733
01303020	50020	OVERTIME	\$74,651	\$73,313	\$75,000	\$75,000	\$75,000
01303020	50021	ON CALL/FTO	\$12,500	\$12,081	\$12,500	\$12,500	\$16,500
Total Salaries			\$953,510	\$1,039,871	\$1,039,530	\$1,038,651	\$1,087,233
51-Benefits							
01303020	51041	SICK LEAVE BUYBACK	\$7,352	\$9,150	\$10,879	\$8,471	\$8,843
01303020	51050	POST EMPLOYMENT HEALTH PLAN	\$23,809	\$20,368	\$21,253	\$17,118	\$21,060
01303020	52061	RETIREMENT PLAN CONTRIBUTION	-\$80	\$0	\$0	\$0	\$0
01303020	52065	FICA CONTRIBUTION	\$14,015	\$15,388	\$15,564	\$17,909	\$16,124
01303020	52100	CLOTHING ALLOWANCE	\$11,250	\$10,831	\$10,000	\$10,000	\$10,000
01303020	52130	GROUP HEALTH INSURANCE	\$138,688	\$154,751	\$155,535	\$155,119	\$161,727
Total Benefits			\$195,034	\$210,488	\$213,231	\$208,617	\$217,754
52-Contractual							
01303020	53110	PROFESSIONAL DEVELOPMENT	\$2,989	\$6,935	\$9,550	\$9,550	\$9,550
						<i>Detail Total</i>	\$9,550
<i>Line Item Detail Description</i>							<i>Detail Total</i>
<i>Major Case Investigation</i>							\$2,000
<i>Victim/Witness Mandate Trng</i>							\$1,500
<i>Basic Investigations</i>							\$550
<i>Homicide Inv Training/Courses</i>							\$1,500
<i>Domestic Violence Training</i>							\$250
<i>CSI Training</i>							\$1,500
<i>Arson Certification</i>							\$750
<i>SPI Homicide</i>							\$1,500
						<i>Detail Total</i>	\$9,550
01303020	54250	TRAVEL AND LODGING	\$1,296	\$2,772	\$3,000	\$3,000	\$3,000
						<i>Detail Total</i>	\$3,000
<i>Line Item Detail Description</i>							<i>Detail Total</i>
<i>Extradition/Warrants/Case Inv</i>							\$1,500
<i>SPI Homicide Courses</i>							\$1,500
						<i>Detail Total</i>	\$3,000
01303020	54270	PRINTING AND DUPLICATING	\$46	\$0	\$300	\$300	\$300



		2017 Actual	2018 Actual	2019 Budget	2019 Estimated	2020 Adopted	
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		<i>Wanted/Community Alert Flyers</i>					\$300
						<i>Detail Total</i>	\$300
01303020	54610	PROFESSIONAL SERVICES	\$6,471	\$6,796	\$9,900	\$9,900	\$15,400
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		<i>Polygraph Testing Services</i>					\$4,000
		<i>Public Records/TLO Searches</i>					\$2,000
		<i>Death Case Removal Srvs</i>					\$1,500
		<i>Leads On Line</i>					\$2,900
		<i>Cellbrite Annual Service Fee</i>					\$5,000
						<i>Detail Total</i>	\$15,400
01303020	54611	OTHER SERVICES	\$20	\$0	\$400	\$400	\$400
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		<i>Squad Detail</i>					\$400
						<i>Detail Total</i>	\$400
01303020	54630	DUES AND SUBSCRIPTIONS	\$3,435	\$3,485	\$5,820	\$5,820	\$6,470
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		<i>Juvenile Officer Assoc</i>					\$420
		<i>MCAT Agreement</i>					\$3,000
		<i>SRO/Arson/Gang Assoc</i>					\$400
		<i>Trak Juvenile Runaway Alerts</i>					\$500
		<i>Accident Recon-Star Team</i>					\$1,500
		<i>Police Social Worker Annual Dues</i>					\$150
		<i>Yearly Publication Media Fees</i>					\$500
						<i>Detail Total</i>	\$6,470
01303020	54640	OUTSIDE REPAIR AND MAINTENANCE	\$0	\$704	\$700	\$700	\$700
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		<i>Video Recording Repair</i>					\$500
		<i>License Plates</i>					\$200
						<i>Detail Total</i>	\$700
		Total Contractual Services	\$14,257	\$20,692	\$29,670	\$29,670	\$35,820
53-Supplies							
01303020	56210	OFFICE SUPPLIES	\$105	\$191	\$250	\$250	\$250
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		<i>Misc Office Supplies</i>					\$250
						<i>Detail Total</i>	\$250
01303020	56220	OPERATING SUPPLIES	\$3,143	\$3,036	\$5,250	\$4,000	\$5,250
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		<i>Crime Scene Investigation</i>					\$2,000
		<i>Narcotic Test/Evidence Kits</i>					\$1,500
		<i>Evidence Disc-Court Materials</i>					\$250
		<i>Evidence Packaging</i>					\$1,500
						<i>Detail Total</i>	\$5,250
01303020	56230	SMALL TOOLS AND EQUIPMENT	\$950	\$315	\$350	\$350	\$2,450
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		<i>Furniture Replacement</i>					\$2,100
		<i>Evidence and Investigative Small Tools</i>					\$350
						<i>Detail Total</i>	\$2,450
01303020	59990	MISCELLANEOUS	\$367	\$280	\$2,000	\$2,000	\$2,000
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		<i>Drug Inv/Liquor License Program</i>					\$2,000
						<i>Detail Total</i>	\$2,000
		Total Supplies	\$4,565	\$3,821	\$7,850	\$6,600	\$9,950

FIRE DEPARTMENT

The Fire Department operates from two fire stations with two divisions under the direction of the Fire Chief. The Operations Division consists of three shifts of fourteen personnel. Each shift is lead by a battalion chief with the assistance of two lieutenants. The Administrative Division consists of a chief, one deputy chief, one training officer by Agreement with Palatine Rural, and a logistics coordinator supplemented by shift personnel.

	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2019 Estimated Projection	FY 2020 Adopted Budget
Expenditures					
Salaries	\$ 5,437,949	\$ 5,519,321	\$ 5,748,983	\$ 5,786,518	\$ 6,007,190
Benefits	1,210,113	1,193,832	1,234,526	1,230,910	1,371,716
Fire Pension	3,517,128	3,788,593	3,700,000	3,700,000	4,380,000
Contractual Services	1,175,113	1,159,155	1,272,293	1,258,545	1,282,723
Supplies	152,864	138,921	148,310	136,305	150,010
Total Fire Department	\$ 11,493,167	\$ 11,799,822	\$ 12,104,112	\$ 12,112,278	\$ 13,191,639



			2017 Actual	2018 Actual	2019 Budget	2019 Estimated	2020 Adopted
FIRE							
50-Salaries							
01404000	50010	SALARIES AND WAGES	\$345,134	\$387,890	\$391,676	\$390,304	\$440,282
		Total Salaries	\$345,134	\$387,890	\$391,676	\$390,304	\$440,282
51-Benefits							
01404000	51041	SICK LEAVE BUYBACK	\$3,457	\$3,417	\$5,251	\$3,501	\$3,587
01404000	51050	POST EMPLOYMENT HEALTH PLAN	\$4,191	\$3,932	\$5,062	\$3,931	\$5,335
01404000	52061	RETIREMENT PLAN CONTRIBUTION	\$6,332	\$6,805	\$8,233	\$7,901	\$16,105
01404000	52063	EMPLOYER CONTRIB-FIRE PENSION	\$3,517,128	\$3,788,593	\$3,700,000	\$3,700,000	\$4,380,000
01404000	52065	FICA CONTRIBUTION	\$14,629	\$16,442	\$18,710	\$20,456	\$21,974
01404000	52130	GROUP HEALTH INSURANCE	\$49,595	\$48,202	\$53,199	\$52,179	\$54,300
		Total Benefits	\$3,595,333	\$3,867,391	\$3,790,455	\$3,787,968	\$4,481,301
52-Contractual							
01404000	53110	PROFESSIONAL DEVELOPMENT	\$6,696	\$3,780	\$12,500	\$12,500	\$12,000
		<i>Line Item Detail Description</i>					<i>Detail Total</i>
		Conferences/Seminars					\$4,500
		Tuition Reimbursement					\$7,500
							\$12,000
01404000	54250	TRAVEL AND LODGING	\$1,288	\$1,835	\$4,000	\$4,000	\$5,000
01404000	54270	PRINTING AND DUPLICATING	\$105	\$53	\$200	\$200	\$200
01404000	54275	VEHICLE MAINTENANCE CHARGEBACK	\$372,000	\$375,000	\$378,750	\$378,750	\$380,000
01404000	54280	LIABILITY INSURANCE CHARGEBACK	\$164,000	\$164,000	\$165,000	\$164,000	\$165,000
01404000	54285	VEHICLE REPLACEMENT CHARGEBACK	\$427,000	\$431,270	\$450,000	\$450,000	\$465,000
01404000	54286	EQUIPMENT CHARGEBACK	\$20,800	\$22,000	\$25,000	\$22,000	\$27,000
01404000	54295	BUILDING & LAND CHARGEBACK	\$35,000	\$37,000	\$38,850	\$38,850	\$41,000
01404000	54310	POSTAGE	\$168	\$482	\$300	\$300	\$300
01404000	54610	PROFESSIONAL SERVICES	\$171	\$665	\$14,000	\$20,600	\$4,000
		<i>Line Item Detail Description</i>					<i>Detail Total</i>
		Grant Writing Consultant					\$4,000
							\$4,000
01404000	54630	DUES AND SUBSCRIPTIONS	\$1,003	\$1,073	\$1,005	\$1,005	\$1,005
		<i>Line Item Detail Description</i>					<i>Detail Total</i>
		Metro Fire Chiefs Assoc					\$80
		IL Fire Chiefs Assoc					\$450
		Intl Assoc of Fire Chiefs					\$420
		Fire Admin Assoc					\$55
							\$1,005
01404000	54640	OUTSIDE REPAIR AND MAINTENANCE	\$23	\$0	\$100	\$100	\$100
		Total Contractual Services	\$1,028,254	\$1,037,158	\$1,089,705	\$1,092,305	\$1,100,605
53-Supplies							
01404000	56100	UNIFORMS & CLOTHING	\$1,588	\$1,724	\$1,600	\$1,600	\$3,200
01404000	56210	OFFICE SUPPLIES	\$1,237	\$278	\$250	\$250	\$300
01404000	56220	OPERATING SUPPLIES	\$736	\$623	\$500	\$500	\$500



			2017 Actual	2018 Actual	2019 Budget	2019 Estimated	2020 Adopted
01404000	56240	BOOKS AND PUBLICATIONS	\$230	\$448	\$300	\$300	\$300
		Total Supplies	\$3,790	\$3,073	\$2,650	\$2,650	\$4,300
		Total Expenses	\$4,972,511	\$5,295,511	\$5,274,486	\$5,273,227	\$6,026,488
FIRE OPERATIONS							
50-Salaries							
01404010	50010	SALARIES AND WAGES	\$4,242,155	\$4,283,109	\$4,515,807	\$4,565,714	\$4,725,408
01404010	50020	OVERTIME	\$553,952	\$521,278	\$540,000	\$534,000	\$540,000
01404010	50100	ACTING PAY	\$29,480	\$28,391	\$25,000	\$20,000	\$25,000
01404010	50150	HOLIDAY PAY	\$232,943	\$245,022	\$235,000	\$235,000	\$235,000
01404010	50200	PRECEPTOR PAY	\$877	\$1,111	\$1,500	\$1,500	\$1,500
		Total Salaries	\$5,059,407	\$5,078,911	\$5,317,307	\$5,356,214	\$5,526,908
51-Benefits							
01404010	51041	SICK LEAVE BUYBACK	\$6,973	\$10,034	\$3,681	\$17,247	\$7,522
01404010	51050	POST EMPLOYMENT HEALTH PLAN	\$67,031	\$55,058	\$53,225	\$41,551	\$101,864
01404010	52065	FICA CONTRIBUTION	\$72,036	\$73,147	\$75,930	\$77,886	\$78,907
01404010	52130	GROUP HEALTH INSURANCE	\$985,942	\$976,802	\$1,011,235	\$1,006,258	\$1,081,336
		Total Benefits	\$1,131,982	\$1,115,041	\$1,144,071	\$1,142,942	\$1,269,629
52-Contractual							
01404010	53090	PHYSICAL EXAMS	\$22,918	\$30,756	\$30,000	\$32,000	\$35,000
01404010	53110	PROFESSIONAL DEVELOPMENT	\$63,300	\$37,167	\$58,650	\$45,550	\$60,400
		Line Item Detail Description					Detail Total
		<i>Schools/Seminars</i>					\$15,000
		<i>Fire Investigator Classes/Conf</i>					\$1,600
		<i>EMS Classes/Seminars</i>					\$500
		<i>Fire Officer</i>					\$3,000
		<i>Incident Command Certification</i>					\$2,500
		<i>College Tuition</i>					\$32,000
		<i>EMS System Entry</i>					\$150
		<i>Fire Instructor Conference (FDIC)</i>					\$1,150
		<i>Honor Guard Convention</i>					\$1,500
		<i>Fire Rescue Intl Conference</i>					\$3,000
							Detail Total
01404010	54250	TRAVEL AND LODGING	\$3,844	\$4,406	\$12,200	\$9,050	\$9,200
		Line Item Detail Description					Detail Total
		<i>Schools/Seminars</i>					\$5,000
		<i>EMS Classes</i>					\$600
		<i>Honor Guard Conference</i>					\$900
		<i>Fire Communications Conf</i>					\$1,500
		<i>Fire Instructor Conference (FDIC)</i>					\$1,200
							Detail Total
01404010	54270	PRINTING AND DUPLICATING	\$0	\$149	\$1,050	\$850	\$850
		Line Item Detail Description					Detail Total
		<i>EMS Policy & Procedure</i>					\$350
		<i>Forms</i>					\$500
							Detail Total
01404010	54610	PROFESSIONAL SERVICES	\$8,920	\$11,430	\$21,045	\$20,445	\$23,705
		Line Item Detail Description					Detail Total



		2017 Actual	2018 Actual	2019 Budget	2019 Estimated	2020 Adopted
						<i>Equipment-Firefighting Foam</i> \$500 <i>Equipment-Hearing/Eye Protection</i> \$300 <i>Meter-Calibration Gas</i> \$6,000 <i>Station-Kitchen Supplies</i> \$500 <i>EMS-PPE Gowns/Gloves/Masks</i> \$5,000 <i>EMS-Heart Monitor Paper</i> \$150 <i>EMS-Drugs & Supplies</i> \$3,000 <i>EMS-Diagnostic Pen Lights</i> \$80 <i>EMS-CPR Disposable Lung/AED</i> \$300 <i>EMS-CPR Classroom Materials</i> \$500 <i>EMS-Cleaning/Disinfectants</i> \$500 <i>EMS-CPR Cards</i> \$2,500 <i>EMS-AED Replacement Pads</i> \$1,000 <i>Pub Ed-Misc Supplies</i> \$2,000 <i>Training-Misc Supplies</i> \$2,500 <i>EMS-Oxygen Service</i> \$2,100 <i>Meter-Meter Sensors</i> \$300 Detail Total \$30,830
01404010	56230 SMALL TOOLS AND EQUIPMENT	\$58,279	\$41,587	\$32,730	\$32,730	\$36,680
						Line Item Detail Description Detail Total <i>FIRE-Replacement Tools & Equip</i> \$10,000 <i>FIRE-Misc Tool Repair</i> \$600 <i>EMS- 12 Lead Cables</i> \$1,000 <i>EMS-Equipment</i> \$2,800 <i>Air Bag Equipment</i> \$4,500 <i>Hose</i> \$6,000 <i>Hose Fittings</i> \$3,000 <i>EMS-RTF Vests/Helmets</i> \$2,400 <i>Meter-Gas Monitor</i> \$2,000 <i>Box Lights</i> \$780 <i>Investigations-Tools & Supplies</i> \$1,000 <i>Training Dummies (2)</i> \$2,600 Detail Total \$36,680
01404010	56240 BOOKS AND PUBLICATIONS	\$1,495	\$1,573	\$2,600	\$3,445	\$1,850
						Line Item Detail Description Detail Total <i>EMS-Medical Textbooks</i> \$150 <i>IFSTA Manuals</i> \$250 <i>FPB-NFPA Standards</i> \$1,450 Detail Total \$1,850
01404010	57280 REPAIR & MAINTENANCE SUPPLIES	\$1,846	\$2,295	\$2,400	\$2,400	\$2,400
						Line Item Detail Description Detail Total <i>SCBA-Facepieces</i> \$1,800 <i>SCBA-Compressor Oil</i> \$100 <i>FIRE-Misc Repairs</i> \$500 Detail Total \$2,400
	Total Supplies	\$143,890	\$125,112	\$133,010	\$124,855	\$133,060
	Total Expenses	\$6,465,932	\$6,425,831	\$6,751,883	\$6,766,256	\$7,091,102
FIRE SPECIAL						
50-Salaries						
01404020	50020 OVERTIME	\$33,407	\$52,521	\$40,000	\$40,000	\$40,000
	Total Salaries	\$33,407	\$52,521	\$40,000	\$40,000	\$40,000
51-Benefits						
01404020	52065 FICA CONTRIBUTION	-\$74	-\$6	\$0	\$0	\$786
	Total Benefits	-\$74	-\$6	\$0	\$0	\$786
52-Contractual						
01404020	53110 PROFESSIONAL DEVELOPMENT	\$3,482	\$825	\$9,200	\$9,200	\$5,600
						Line Item Detail Description Detail Total



			2017 Actual	2018 Actual	2019 Budget	2019 Estimated	2020 Adopted
							<i>Swiftwater Certification</i> \$2,100 <i>Swiftwater-Adv Training Seminars</i> \$2,000 <i>TRT Schools</i> \$1,000 <i>TRT-ITTF Reimbursement</i> \$500 Detail Total \$5,600
01404020	54610	PROFESSIONAL SERVICES	\$0	\$9,405	\$880	\$0	\$0
							Line Item Detail Description <i>Heavy Metals Blood Test (In Physicals)</i> \$0 Detail Total \$0
01404020	54630	DUES AND SUBSCRIPTIONS	\$12,725	\$5,000	\$14,813	\$14,595	\$14,813
							Line Item Detail Description <i>MABAS Dues</i> \$5,000 <i>Combined Special Rescue Fee (& Palatine)</i> \$9,813 Detail Total \$14,813
01404020	54640	OUTSIDE REPAIR AND MAINTENANCE	\$0	\$0	\$200	\$200	\$200
							Line Item Detail Description <i>Hazmat Equipment Repair</i> \$200 Detail Total \$200
		Total Contractual Services	\$16,207	\$15,230	\$25,093	\$23,995	\$20,613
53-Supplies							
01404020	56220	OPERATING SUPPLIES	\$1,819	\$7,276	\$8,700	\$5,000	\$8,700
							Line Item Detail Description <i>TRT-Hardware & Supplies</i> \$2,500 <i>Hazmat Level B Suits</i> \$500 <i>Hazmat Entry Suits-Reimbursable</i> \$5,700 Detail Total \$8,700
01404020	56230	SMALL TOOLS AND EQUIPMENT	\$3,364	\$3,460	\$3,950	\$3,800	\$3,950
							Line Item Detail Description <i>Hazmat-Decon Replacement</i> \$200 <i>Water Rescue Equipment</i> \$1,750 <i>TRT Equipment</i> \$2,000 Detail Total \$3,950
		Total Supplies	\$5,184	\$10,736	\$12,650	\$8,800	\$12,650

PUBLIC WORKS DEPARTMENT

The Public Works Department enhances the living and working environment by providing a safe and adequate supply of drinking water, convenient and environmentally responsible disposal of solid and liquid wastes, safe and clean transportation routes that accommodate vehicular and pedestrian movement at all times and a healthy and diverse urban landscape. In FY 2017, the City merged the Community Development Department under the supervision of the Public Works Department. The Community Development Department encourages a healthy, safe and prosperous community through programs and activities that benefit the residential and business sectors. Specific tasks performed include community planning, processing development applications, permit issuance, building inspections, property maintenance review, rental dwelling licensing, health and sanitation inspections, business and contractor licensing.

	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2019 Estimated Projection	FY 2020 Adopted Budget
Expenditures					
Public Works & Community Development					
Salaries	\$ 2,034,942	\$ 2,152,563	\$ 2,183,017	\$ 2,168,251	\$ 2,318,454
Benefits	946,576	1,001,538	939,895	950,065	1,123,816
Contractual Services	649,554	761,146	700,885	750,350	715,280
Supplies	18,624	21,965	28,220	27,925	29,200
Total Public Works Department	\$ 3,649,696	\$ 3,937,212	\$ 3,852,017	\$ 3,896,591	\$ 4,186,750

Notes:

1) As a reminder, in FY 2017, the City moved the Community Development Department under the Public Works Department as a Division of the Public Works Department.



	2017 Actual	2018 Actual	2019 Budget	2019 Estimated	2020 Adopted
PUBLIC WORKS					
50-Salaries					
01707000 50010 SALARIES AND WAGES	\$705,742	\$744,453	\$739,129	\$703,968	\$742,797
01707000 50020 OVERTIME	\$4,612	\$17,168	\$12,000	\$12,000	\$12,000
Total Salaries	\$710,354	\$761,620	\$751,129	\$715,968	\$754,797
51-Benefits					
01707000 51041 SICK LEAVE BUYBACK	\$6,559	\$4,929	\$5,001	\$5,000	\$5,126
01707000 51050 POST EMPLOYMENT HEALTH PLAN	\$17,000	\$15,332	\$8,372	\$7,863	\$10,776
01707000 52061 RETIREMENT PLAN CONTRIBUTION	\$111,508	\$114,613	\$94,766	\$90,180	\$123,635
01707000 52065 FICA CONTRIBUTION	\$51,245	\$54,349	\$55,371	\$55,586	\$57,904
01707000 52130 GROUP HEALTH INSURANCE	\$133,934	\$140,923	\$95,511	\$112,578	\$128,373
Total Benefits	\$320,246	\$330,146	\$259,021	\$271,207	\$325,814
52-Contractual					
01707000 53090 PHYSICAL EXAMS	\$603	\$1,734	\$1,000	\$1,500	\$1,000
<i>Line Item Detail Description</i>			<i>Detail Total</i>		
<i>CDL Random Drug Testing</i>			<i>\$500</i>		
<i>Hearing Conservation Testing</i>			<i>\$500</i>		
			<i>Detail Total</i>		
			<i>\$1,000</i>		
01707000 53110 PROFESSIONAL DEVELOPMENT	\$1,439	\$3,902	\$3,250	\$2,750	\$5,250
<i>Line Item Detail Description</i>			<i>Detail Total</i>		
<i>APWA Conference & Training</i>			<i>\$2,500</i>		
<i>IRMA Injury Prevention Program</i>			<i>\$250</i>		
<i>Emp Development/Tuition Reimbursement</i>			<i>\$2,500</i>		
			<i>Detail Total</i>		
			<i>\$5,250</i>		
01707000 54250 TRAVEL AND LODGING	\$1,435	\$1,852	\$1,300	\$2,700	\$1,500
<i>Line Item Detail Description</i>			<i>Detail Total</i>		
<i>APWA/APA Conference</i>			<i>\$1,500</i>		
			<i>Detail Total</i>		
			<i>\$1,500</i>		
01707000 54260 ADVERTISING	\$638	\$684	\$1,800	\$3,000	\$1,800
<i>Line Item Detail Description</i>			<i>Detail Total</i>		
<i>Advertising</i>			<i>\$1,800</i>		
			<i>Detail Total</i>		
			<i>\$1,800</i>		
01707000 54270 PRINTING AND DUPLICATING	\$1,009	\$939	\$1,200	\$900	\$1,200
<i>Line Item Detail Description</i>			<i>Detail Total</i>		
<i>Printing and Duplicating</i>			<i>\$1,200</i>		
			<i>Detail Total</i>		
			<i>\$1,200</i>		
01707000 54275 VEHICLE MAINTENANCE CHARGEBACK	\$45,000	\$45,000	\$45,450	\$45,450	\$40,000
01707000 54280 LIABILITY INSURANCE CHARGEBACK	\$54,000	\$54,000	\$54,000	\$54,000	\$54,000
01707000 54285 VEHICLE REPLACEMENT CHARGEBACK	\$32,000	\$32,320	\$35,000	\$35,000	\$35,000
01707000 54286 PW - EQUIPMENT CHARGEBACK	\$13,200	\$14,000	\$15,000	\$15,000	\$15,750
01707000 54290 UTILITIES	\$52,185	\$46,977	\$61,000	\$45,750	\$61,000
<i>Line Item Detail Description</i>			<i>Detail Total</i>		
<i>Natural Gas & Electric</i>			<i>\$47,000</i>		
<i>Water & Sewer</i>			<i>\$14,000</i>		
			<i>Detail Total</i>		
			<i>\$61,000</i>		



			2017 Actual	2018 Actual	2019 Budget	2019 Estimated	2020 Adopted
01707000	54295	BUILDING & LAND CHARGEBACK	\$20,000	\$25,000	\$26,250	\$26,250	\$28,000
01707000	54300	TELECOMMUNICATIONS	\$3,320	\$3,226	\$3,800	\$3,040	\$3,800
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		Telecommunications				\$3,800	
					<i>Detail Total</i>	\$3,800	
01707000	54310	POSTAGE	\$997	\$2,000	\$2,500	\$2,500	\$2,000
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		Postage				\$2,000	
					<i>Detail Total</i>	\$2,000	
01707000	54610	PROFESSIONAL SERVICES	\$1,203	\$788	\$1,500	\$1,125	\$1,500
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		Professional Services				\$1,500	
					<i>Detail Total</i>	\$1,500	
01707000	54617	SENIOR SNOW PLOW SERVICES	\$2,120	\$9,720	\$20,000	\$20,000	\$20,000
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		Senior Snow Plow Services				\$20,000	
					<i>Detail Total</i>	\$20,000	
01707000	54630	DUES AND SUBSCRIPTIONS	\$1,206	\$1,321	\$1,500	\$1,500	\$2,000
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		APWA Membership				\$1,250	
		Illinois Mutual Aid Network				\$250	
		APA/AICP				\$500	
					<i>Detail Total</i>	\$2,000	
01707000	54640	OUTSIDE REPAIR AND MAINTENANCE	\$0	\$0	\$1,200	\$1,200	\$1,200
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		Base Radio Maintenance				\$1,200	
					<i>Detail Total</i>	\$1,200	
01707000	54850	RECORDS STORAGE SERVICES	\$0	\$0	\$0	\$0	\$2,000
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		Record Storage				\$2,000	
					<i>Detail Total</i>	\$2,000	
		Total Contractual Services	\$230,355	\$243,461	\$275,750	\$261,665	\$277,000
53-Supplies							
01707000	56100	UNIFORMS & CLOTHING	\$2,241	\$2,061	\$4,000	\$3,125	\$4,000
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		Uniforms & Clothing				\$2,500	
		Safety Equipment				\$1,500	
					<i>Detail Total</i>	\$4,000	
01707000	56210	OFFICE SUPPLIES	\$1,851	\$2,388	\$2,400	\$2,200	\$2,200
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		Office Supplies				\$2,200	
					<i>Detail Total</i>	\$2,200	
01707000	56220	OPERATING SUPPLIES	\$982	\$1,623	\$2,000	\$2,000	\$2,000
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		Operating Supplies				\$2,000	
					<i>Detail Total</i>	\$2,000	
01707000	56230	SMALL TOOLS AND EQUIPMENT	\$377	\$0	\$120	\$200	\$200
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		Small Tools and Equipment				\$200	



			2017 Actual	2018 Actual	2019 Budget	2019 Estimated	2020 Adopted	
							Detail Total	\$200
01707000	56240	BOOKS AND PUBLICATIONS	\$47	\$291	\$200	\$150	\$200	
							Detail Total	\$200
			Line Item Detail Description				Detail Total	
			Books and Publications					\$200
							Detail Total	\$200
01707000	56700	FURNITURE REPLACEMENT	\$0	\$0	\$500	\$500	\$500	
							Detail Total	\$500
			Line Item Detail Description				Detail Total	
			Furniture Replacement					\$500
							Detail Total	\$500
							Detail Total	\$500
							Detail Total	\$9,100
							Detail Total	\$1,366,711
							Detail Total	\$9,100
							Detail Total	\$1,366,711
COMMUNITY								
50-Salaries								
01707010	50010	SALARIES AND WAGES	\$628,384	\$562,452	\$632,916	\$658,980	\$682,937	
							Detail Total	\$682,937
			Total Salaries					\$682,937
							Detail Total	\$682,937
51-Benefits								
01707010	51041	SICK LEAVE BUYBACK	\$0	\$0	\$2,267	\$2,267	\$2,400	
01707010	51050	POST EMPLOYMENT HEALTH PLAN	\$4,170	\$4,307	\$5,256	\$5,256	\$3,329	
01707010	52061	RETIREMENT PLAN CONTRIBUTION	\$99,844	\$85,265	\$80,296	\$85,892	\$114,453	
01707010	52065	FICA CONTRIBUTION	\$49,174	\$43,341	\$49,137	\$52,865	\$53,918	
01707010	52130	GROUP HEALTH INSURANCE	\$117,375	\$117,529	\$135,867	\$135,880	\$147,035	
							Detail Total	\$321,135
			Total Benefits					\$321,135
							Detail Total	\$321,135
52-Contractual								
01707010	53110	PROFESSIONAL DEVELOPMENT	\$1,999	\$3,155	\$8,700	\$8,700	\$10,600	
							Detail Total	\$10,600
			Line Item Detail Description				Detail Total	
			Tuition Reimbursement					\$5,200
			ICC Certifications					\$800
			NWBOCA Meetings					\$600
			Seminars and Certification					\$2,000
			Professional Education					\$1,200
			APA for 2					\$800
							Detail Total	\$10,600
01707010	54250	TRAVEL AND LODGING	\$609	\$1,983	\$1,250	\$900	\$2,220	
							Detail Total	\$2,220
			Line Item Detail Description				Detail Total	
			Travel and Lodging					\$1,200
			APA for 2					\$1,020
							Detail Total	\$2,220
01707010	54260	ADVERTISING	\$0	\$140	\$500	\$375	\$500	
							Detail Total	\$500
			Line Item Detail Description				Detail Total	
			Advertising					\$500
							Detail Total	\$500
01707010	54270	PRINTING AND DUPLICATING	\$4,507	\$6,295	\$8,000	\$6,000	\$8,000	
							Detail Total	\$8,000
			Line Item Detail Description				Detail Total	
			General					\$3,000
			Permit & License Forms					\$4,000
			Letterhead					\$1,000
							Detail Total	\$8,000
01707010	54275	VEHICLE MAINTENANCE CHARGEBACK	\$38,000	\$40,000	\$40,400	\$40,400	\$45,000	
01707010	54280	LIABILITY INSURANCE CHARGEBACK	\$33,000	\$33,000	\$33,000	\$33,000	\$33,000	



			2017 Actual	2018 Actual	2019 Budget	2019 Estimated	2020 Adopted	
01707010	54285	VEHICLE REPLACEMENT CHARGEBACK	\$45,000	\$45,450	\$48,000	\$48,000	\$50,000	
01707010	54295	BUILDING & LAND CHARGEBACK	\$9,000	\$10,000	\$10,500	\$10,500	\$11,025	
01707010	54300	TELECOMMUNICATIONS	\$3,083	\$3,736	\$3,000	\$5,900	\$3,000	
		<i>Line Item Detail Description</i>				<i>Detail Total</i>		
		<i>Telecommunications</i>					\$3,000	
					<i>Detail Total</i>		\$3,000	
01707010	54310	POSTAGE	\$4,783	\$3,203	\$6,500	\$4,875	\$6,500	
		<i>Line Item Detail Description</i>				<i>Detail Total</i>		
		<i>Postage</i>					\$6,500	
					<i>Detail Total</i>		\$6,500	
01707010	54610	PROFESSIONAL SERVICES	\$207,347	\$293,619	\$169,500	\$230,000	\$169,500	
		<i>Line Item Detail Description</i>				<i>Detail Total</i>		
		<i>Permit Software Support</i>					\$1,500	
		<i>Planning & Zoning Review</i>					\$10,000	
		<i>Business License Renewal</i>					\$3,000	
		<i>Plan Review</i>					\$5,000	
		<i>Elevator Inspections</i>					\$25,000	
		<i>Structural Inspections</i>					\$10,000	
		<i>Engineering Review</i>					\$40,000	
		<i>Building Review</i>					\$60,000	
		<i>Fire Review</i>					\$15,000	
					<i>Detail Total</i>		\$169,500	
01707010	54611	OTHER SERVICES	\$2,739	\$4,935	\$8,000	\$6,000	\$8,000	
		<i>Line Item Detail Description</i>				<i>Detail Total</i>		
		<i>Handyman Services</i>					\$4,000	
		<i>Grass Cutting/Vacant Properties</i>					\$4,000	
					<i>Detail Total</i>		\$8,000	
01707010	54630	DUES AND SUBSCRIPTIONS	\$815	\$1,399	\$1,210	\$1,210	\$2,360	
		<i>Line Item Detail Description</i>				<i>Detail Total</i>		
		<i>Illinois Code Enforcement</i>					\$25	
		<i>NWBOCA Dues</i>					\$80	
		<i>Illinois Sanitation License</i>					\$250	
		<i>Illinois Public Health</i>					\$40	
		<i>IEHA Membership</i>					\$40	
		<i>ICC Membership</i>					\$200	
		<i>SBOC Membership</i>					\$75	
		<i>Code & Inspctn Periodicals/Updates</i>					\$500	
		<i>APA/AICP (2)</i>					\$1,150	
					<i>Detail Total</i>		\$2,360	
01707010	54640	OUTSIDE REPAIR AND MAINTENANCE	\$695	\$0	\$500	\$350	\$500	
		<i>Line Item Detail Description</i>				<i>Detail Total</i>		
		<i>Outside Repair and Maintenance</i>					\$500	
					<i>Detail Total</i>		\$500	
01707010	54850	RECORDS STORAGE SERVICES	\$1,301	\$4,373	\$5,000	\$3,750	\$5,000	
		<i>Line Item Detail Description</i>				<i>Detail Total</i>		
		<i>Records Storage Services</i>					\$5,000	
					<i>Detail Total</i>		\$5,000	
		Total Contractual Services	\$352,878	\$451,288	\$344,060	\$399,960	\$355,205	
53-Supplies	01707010	56100	UNIFORMS & CLOTHING	\$924	\$1,127	\$1,500	\$2,000	\$1,500
		<i>Line Item Detail Description</i>				<i>Detail Total</i>		
		<i>Uniform & Clothing</i>					\$1,500	
					<i>Detail Total</i>		\$1,500	



			2017 Actual	2018 Actual	2019 Budget	2019 Estimated	2020 Adopted
01707010	56210	OFFICE SUPPLIES	\$1,370	\$1,374	\$1,400	\$1,400	\$1,400
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		<i>Office Supply</i>					\$1,400
						<i>Detail Total</i>	\$1,400
01707010	56220	OPERATING SUPPLIES	\$223	\$0	\$1,500	\$2,000	\$1,500
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		<i>Office Chair Replacement</i>					\$900
		<i>Admin & Inspection Supplies</i>					\$600
						<i>Detail Total</i>	\$1,500
01707010	56230	SMALL TOOLS AND EQUIPMENT	\$502	\$484	\$500	\$500	\$500
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		<i>Small Tools</i>					\$500
						<i>Detail Total</i>	\$500
01707010	56240	BOOKS AND PUBLICATIONS	\$678	\$2,087	\$1,550	\$2,350	\$3,000
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		<i>Code & Reference Materials</i>					\$800
		<i>Sidwell Property & Tax Maps</i>					\$0
		<i>New ICC Code Set</i>					\$2,200
						<i>Detail Total</i>	\$3,000
		Total Supplies	\$3,697	\$5,072	\$6,450	\$8,250	\$7,900
		Total Expenses	\$1,255,522	\$1,269,253	\$1,256,249	\$1,349,350	\$1,367,177
STREETS & 50-Salaries							
01707020	50010	SALARIES AND WAGES	\$633,121	\$723,645	\$692,972	\$687,303	\$774,720
01707020	50015	SEASONAL SALARIES AND WAGES	\$9,063	\$8,377	\$16,000	\$16,000	\$16,000
01707020	50020	OVERTIME	\$54,020	\$96,467	\$90,000	\$90,000	\$90,000
		Total Salaries	\$696,205	\$828,490	\$798,972	\$793,303	\$880,720
51-Benefits							
01707020	51041	SICK LEAVE BUYBACK	\$1,671	\$1,351	\$3,669	\$3,669	\$2,064
01707020	51050	POST EMPLOYMENT HEALTH PLAN	\$13,313	\$17,075	\$14,223	\$12,286	\$19,470
01707020	52061	RETIREMENT PLAN CONTRIBUTION	\$105,159	\$120,503	\$99,488	\$92,924	\$142,069
01707020	52065	FICA CONTRIBUTION	\$51,482	\$60,265	\$59,336	\$57,929	\$65,321
01707020	52130	GROUP HEALTH INSURANCE	\$184,142	\$221,757	\$231,335	\$229,890	\$247,943
		Total Benefits	\$355,767	\$420,951	\$408,051	\$396,698	\$476,867
52-Contractual							
01707020	53090	PHYSICAL EXAMS	\$284	-\$70	\$900	\$900	\$900
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		<i>Physical Exams</i>					\$900
						<i>Detail Total</i>	\$900
01707020	53110	PROFESSIONAL DEVELOPMENT	\$3,162	\$2,346	\$3,600	\$3,600	\$5,100
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		<i>IPSI/MAPSI Seminar (2)</i>					\$1,600
		<i>APWA Conference</i>					\$1,000
		<i>IRMA Program/Training</i>					\$1,000
		<i>Employee Development</i>					\$1,500
						<i>Detail Total</i>	\$5,100
01707020	54250	TRAVEL AND LODGING	\$2,478	\$1,009	\$1,500	\$2,500	\$1,500

HEALTH, WELFARE AND CULTURE

Various citizen advisory commissions appointed by the Mayor and City Council, along with funding for internal employee committees, Historical Museum, Emergency Planning Committee, and the Board of Fire and Police.

	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2019 Estimated Projection	FY 2020 Adopted Budget
Expenditures					
OT-Board of Fire/Police *	\$ -	\$ -	\$ 3,000	\$ -	\$ 3,000
Contractual Services	\$ 28,465	\$ 16,717	44,195	25,995	44,195
Supplies	\$ 1,733	\$ 1,698	5,670	3,470	7,270
Total	\$ 30,198	\$ 18,414	\$ 52,865	\$ 29,465	\$ 54,465

Notes:

1) Board of Fire & Police Overtime is related to Fire and Police Entry Level Testing.



			2017 Actual	2018 Actual	2019 Budget	2019 Estimated	2020 ADOPTED
MUSEUM							
52-Contractual							
01808000	54290	UTILITIES	\$1,442	\$2,107	\$3,000	\$3,000	\$3,000
01808000	54300	TELECOMMUNICATIONS	\$1,182	\$1,044	\$1,100	\$1,100	\$1,100
			<i>Line Item Detail Description</i>		<i>Detail Total</i>		
			<i>Alarm Phone</i>				\$400
							\$700
					<i>Detail Total</i>		\$1,100
01808000	54920	CLEANING SERVICES	\$1,021	\$118	\$120	\$120	\$120
			Total Contractual Services		\$4,220	\$4,220	\$4,220
			Total Expenses		\$4,220	\$4,220	\$4,220
EMERGENCY							
53-Supplies							
01808010	56220	OPERATING SUPPLIES	\$0	\$0	\$1,500	\$0	\$2,500
			Total Supplies		\$1,500	\$0	\$2,500
			Total Expenses		\$1,500	\$0	\$2,500
BOARD OF FIRE &							
50-Salaries							
01808020	50020	OVERTIME	\$0	\$0	\$3,000	\$0	\$3,000
			Total Salaries		\$3,000	\$0	\$3,000
52-Contractual							
01808020	53110	PROFESSIONAL DEVELOPMENT	\$0	\$775	\$750	\$750	\$750
			<i>Line Item Detail Description</i>		<i>Detail Total</i>		
			<i>Training and Education Conferences</i>				\$750
					<i>Detail Total</i>		\$750
01808020	54260	ADVERTISING	\$0	\$0	\$800	\$800	\$800
			<i>Line Item Detail Description</i>		<i>Detail Total</i>		
			<i>Legal Notices-Fire & Police</i>				\$800
					<i>Detail Total</i>		\$800
01808020	54270	PRINTING AND DUPLICATING	\$0	\$701	\$250	\$250	\$250
			<i>Line Item Detail Description</i>		<i>Detail Total</i>		
			<i>Supplies</i>				\$250
					<i>Detail Total</i>		\$250
01808020	54310	POSTAGE	\$0	\$250	\$250	\$250	\$250
			<i>Line Item Detail Description</i>		<i>Detail Total</i>		
					<i>Detail Total</i>		\$250
01808020	54610	PROFESSIONAL SVCS	\$22,227	\$9,779	\$35,000	\$17,000	\$35,000
			<i>Line Item Detail Description</i>		<i>Detail Total</i>		
			<i>Polygraph, Psych, Medical Exams</i>				\$18,000
			<i>Recruitment Services</i>				\$1,000
			<i>Legal-FD/PD</i>				\$4,000
			<i>PD Testing/Services</i>				\$5,000
			<i>FD Work</i>				\$7,000
					<i>Detail Total</i>		\$35,000
01808020	54630	DUES AND SUBSCRIPTIONS	\$375	\$0	\$400	\$400	\$400
			<i>Line Item Detail Description</i>		<i>Detail Total</i>		
					<i>Detail Total</i>		\$400
			Total Contractual Services		\$37,450	\$19,450	\$37,450
53-Supplies							
01808020	56220	OPERATING SUPPLIES	\$0	\$176	\$770	\$770	\$770



		2017 Actual	2018 Actual	2019 Budget	2019 Estimated	2020 ADOPTED	
		<i>Line Item Detail Description</i>			<i>Detail Total</i>		
		<i>Office/Testing Supplies</i>					
					<i>Detail Total</i>		
					\$770		
					<i>Detail Total</i>		
					\$770		
		Total Supplies			\$0 \$176 \$770 \$770 \$770		
		Total Expenses			\$22,602 \$11,681 \$41,220 \$20,220 \$41,220		
SAFETY							
53-Supplies							
01808030	56220	OPERATING SUPPLIES	\$938	\$0	\$900	\$1,200	\$1,500
		<i>Line Item Detail Description</i>			<i>Detail Total</i>		
		<i>Misc. Supplies</i>					
		<i>First Aid Supplies</i>					
					<i>Detail Total</i>		
					\$600		
					<i>Detail Total</i>		
					\$900		
					<i>Detail Total</i>		
					\$1,500		
01808030	56240	BOOKS AND PUBLICATIONS	\$795	\$557	\$500	\$500	\$500
		<i>Line Item Detail Description</i>			<i>Detail Total</i>		
		<i>Posters</i>					
		<i>Safety Booklets & Magazines</i>					
					<i>Detail Total</i>		
					\$300		
					<i>Detail Total</i>		
					\$200		
		Total Supplies			\$1,733 \$557 \$1,400 \$1,700 \$2,000		
		Total Expenses			\$1,733 \$557 \$1,400 \$1,700 \$2,000		
EMPLOYEE							
52-Contractual							
01808040	54610	PROFESSIONAL SERVICES	\$743	\$0	\$1,000	\$1,000	\$1,000
		<i>Line Item Detail Description</i>			<i>Detail Total</i>		
		<i>Employee Suggestion Program</i>					
					<i>Detail Total</i>		
					\$1,000		
					<i>Detail Total</i>		
					\$1,000		
		Total Contractual Services			\$743 \$0 \$1,000 \$1,000 \$1,000		
53-Supplies							
01808040	56220	OPERATING SUPPLIES	\$0	\$964	\$1,000	\$0	\$1,000
		Total Supplies			\$0 \$964 \$1,000 \$0 \$1,000		
		Total Expenses			\$743 \$964 \$2,000 \$1,000 \$2,000		
URBAN AFFAIRS							
53-Supplies							
01808050	56220	OPERATING SUPPLIES	\$0	\$0	\$1,000	\$1,000	\$1,000
		<i>Line Item Detail Description</i>			<i>Detail Total</i>		
		<i>Supplies & Flyers</i>					
		<i>Health Day Activities</i>					
					<i>Detail Total</i>		
					\$500		
					<i>Detail Total</i>		
					\$500		
		Total Supplies			\$0 \$0 \$1,000 \$1,000 \$1,000		
		Total Expenses			\$0 \$0 \$1,000 \$1,000 \$1,000		
PLANNING &							
52-Contractual							
01808060	53110	PROFESSIONAL DEVELOPMENT	\$0	\$0	\$200	\$0	\$200
		<i>Line Item Detail Description</i>			<i>Detail Total</i>		
		<i>Workshops/Training</i>					
					<i>Detail Total</i>		
					\$200		
					<i>Detail Total</i>		
					\$200		
01808060	54260	ADVERTISING	\$1,326	\$1,718	\$1,100	\$1,100	\$1,100
		<i>Line Item Detail Description</i>			<i>Detail Total</i>		
		<i>Legal Notices - Reimbursable</i>					
		<i>Legal Notices</i>					
					<i>Detail Total</i>		
					\$1,000		
					<i>Detail Total</i>		
					\$100		
01808060	54310	POSTAGE	\$150	\$225	\$225	\$225	\$225
		Total Contractual Services			\$1,476 \$1,943 \$1,525 \$1,325 \$1,525		

ADMINISTRATIVE SERVICES DEPARTMENT

The Administrative Services Department accounts for General Fund expenditures that are shared by all departments and cannot be easily classified in one department or the other. Legal and engineering services are shared expenditures amongst several departments. Other shared expenditures include collection costs, postage, telecommunications and certain copier and office supply costs. Transfers to other funds are accounted here as Other Financing Activities.

	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2019 Estimated Projection	FY 2020 Adopted Budget
Expenditures					
Salaries	\$ 29,985	\$ 53,990	\$ 50,000	\$ 50,000	\$ 50,000
Contractual Services	540,894	472,116	612,135	573,500	667,450
Supplies	9,273	7,124	9,500	9,500	9,500
Debt Service Transfer	682,075	708,075	688,075	688,075	751,713
Transfer to Vehicle & Equip	100,000	100,000	100,000	100,000	100,000
Transfer to Police Pension Fund	414,982	0	500,000	500,000	0
Transfer to IMRF	0	0	100,000	100,000	0
Transfer to Fire Pension Fund	563,853	0	500,000	500,000	0
Transfer to Fire Stations Fund	2,120,000	0	600,000	600,000	0
Total	\$ 4,461,062	\$ 1,341,305	\$ 3,159,710	\$ 3,121,075	\$ 1,578,663



		2017 Actual	2018 Actual	2019 Budget	2019 Estimated	2020 ADOPTED
ADMINISTRATIVE	OVERHEAD					
50-Salaries						
01909000	50025 SPECIAL DETAIL	\$29,938	\$53,990	\$50,000	\$50,000	\$50,000
	Total Salaries	\$29,938	\$53,990	\$50,000	\$50,000	\$50,000
51-Benefits						
01909000	52065 FICA CONTRIBUTION	\$47	\$3	\$0	\$0	\$0
	Total Benefits	\$47	\$3	\$0	\$0	\$0
52-Contractual						
01909000	54270 PRINTING AND DUPLICATING	\$0	\$1,240	\$3,000	\$3,000	\$3,000
	<i>Line Item Detail Description</i>					<i>Detail Total</i>
	City Window Envelopes					\$1,000
	City Regular Envelopes					\$2,000
						Detail Total
						\$3,000
01909000	54286 IT/CITY-WIDE EQUIPMENT CHBK	\$13,200	\$14,000	\$15,000	\$14,000	\$15,750
01909000	54300 TELECOMMUNICATIONS	\$31,383	\$13,970	\$75,000	\$75,000	\$75,000
01909000	54310 POSTAGE	\$4,072	\$4,998	\$6,000	\$5,000	\$6,000
01909000	54610 PROFESSIONAL SERVICES	\$85,695	\$111,589	\$129,500	\$129,500	\$129,500
	<i>Line Item Detail Description</i>					<i>Detail Total</i>
	Ambulance Billing Services					\$5,000
	Collection Agency Fees					\$45,000
	City's Annual Audit					\$65,000
	Website Module					\$4,000
	Website Hosting					\$5,000
	AV Streaming					\$5,000
	Tobacco Grant Education					\$500
						Detail Total
						\$129,500
01909000	54612 CITY ATTORNEY	\$218,439	\$265,127	\$300,000	\$275,000	\$360,000
01909000	54613 CITY PROSECUTOR	\$35,666	\$37,650	\$38,935	\$37,800	\$40,000
01909000	54616 TAX SHARING	\$8,581	\$5,451	\$10,500	\$4,000	\$4,000
	<i>Line Item Detail Description</i>					<i>Detail Total</i>
	Hotel Tax Rebate (2% per Quarter)					\$4,000
						Detail Total
						\$4,000
01909000	54619 ENGINEERING SERVICES	\$26,400	\$17,200	\$28,000	\$28,000	\$28,000
01909000	54640 OUTSIDE REPAIR AND MAINTENANCE	\$0	\$391	\$1,200	\$1,200	\$1,200
	<i>Line Item Detail Description</i>					<i>Detail Total</i>
	City Postage Machine					\$1,200
						Detail Total
						\$1,200
01909000	54655 EAB TREE REMOVALS	\$41,758	\$0	\$0	\$0	\$0
01909000	54656 EAB TREE REPLACEMENTS	\$74,998	\$0	\$0	\$0	\$0
01909000	54991 TEMPORARY FAMILY ASSISTANCE	\$703	\$500	\$5,000	\$1,000	\$5,000
	Total Contractual Services	\$540,894	\$472,116	\$612,135	\$573,500	\$667,450
53-Supplies						
01909000	56210 OFFICE SUPPLIES	\$9,273	\$7,124	\$9,500	\$9,500	\$9,500
	<i>Line Item Detail Description</i>					<i>Detail Total</i>
	City Copy Paper					\$9,000
	Postage Meter Supplies					\$500



			2017 Actual	2018 Actual	2019 Budget	2019 Estimated	2020 ADOPTED
						<i>Detail Total</i>	\$9,500
Total Supplies			\$9,273	\$7,124	\$9,500	\$9,500	\$9,500
56-Other Financing							
01909000	80004	TSFR TO E-911	\$0	\$0	\$0	\$0	\$0
01909000	80025	TSR TO VEHICLE/EQUP FUND	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
01909000	80047	TSFR TO DEBT SERVICE	\$682,075	\$708,075	\$688,075	\$688,075	\$751,713
01909000	80061	TSR TO LOCAL ROAD FUND	\$0	\$0	\$0	\$0	\$0
01909000	80062	TSR TO POLICE PENSION FUND	\$414,982	\$0	\$500,000	\$500,000	\$0
01909000	80063	TSR TO FIRE PENSION FUND	\$563,853	\$0	\$500,000	\$500,000	\$0
01909000	80083	TSR TO FIRE STATIONS FUND	\$2,120,000	\$0	\$600,000	\$600,000	\$0
01909000	80064	TSR TO IMRF	\$0	\$0	\$100,000	\$100,000	\$0
Total Other Financing Uses			\$3,880,910	\$808,075	\$2,488,075	\$2,488,075	\$851,713

FUND SUMMARIES

MOTOR FUEL TAX FUND (03)

The City receives from the State an allotment of Motor Fuel Tax. This allotment is based on population and the amount of Motor Fuel Taxes collected. These funds are restricted in their use by the State. The City has chosen to use these funds for snow removal, street maintenance and capital improvements.

	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted Budget	FY 2019 Estimated Projection	FY 2020 Budget
Revenue					
Intergovernmental	\$ 614,682	\$ 616,830	\$ 625,000	\$ 625,000	\$ 625,000
Investment Earnings	1,075	5,103	2,500	2,800	2,500
Miscellaneous	0	0	0	0	0
Total Revenue	615,757	621,933	627,500	627,800	627,500
Expenditures					
Contractual Services	173,431	0	0	0	0
Supplies	108,493	0	0	0	0
Capital Outlay	0	0	600,000	600,000	600,000
Other Financing Uses	300,000	575,934	0	0	0
Total Expenditures	581,924	575,934	600,000	600,000	600,000
Surplus (Deficit)	33,833	45,999	27,500	27,800	27,500
Ending Fund Balance	\$ 115,275	\$ 161,274	\$ 156,317	\$ 189,074	\$ 216,574
	<i>Audited Fund Balance</i>	<i>Audited Fund Balance</i>	<i>Fund Balance Estimate per Adopted Budget</i>	<i>Estimate of Fund Balance</i>	<i>Estimate of Fund Balance</i>

Notes:

- 1) The State Motor Fuel Tax Funds are the primary revenues to the Motor Fuel Tax Fund.
- 2) Staff is monitoring any impacts from Springfield to this Fund.
- 3) The \$600,000 for capital expenditures consists of the Street Program - Resurfacing.
- 4) At this point, the City is not including potential revenues from the State of Illinois' increase in the State's portion of the gas tax. There is uncertainty as to the amount distributed and when this will take place. The City will include this amount in the future reserves once the amounts are estimated by the State of Illinois and we start to receive.
- 5) State is auditing and monitoring municipalities use of these funds more regularly.



			2017 Actual	2018 Actual	2019 Budget	2019 Estimated	2020 ADOPTED
MOTOR FUEL TAX							
42-Intergov.							
03	42630	MOTOR FUEL TAX	\$614,683	\$616,830	\$625,000	\$625,000	\$625,000
Total Intergov. Revenues			\$614,683	\$616,830	\$625,000	\$625,000	\$625,000
46-Investment							
03	47710	INVESTMENT EARNINGS	\$1,075	\$5,103	\$2,500	\$2,800	\$2,500
Total Investment Earnings			\$1,075	\$5,103	\$2,500	\$2,800	\$2,500
Total Revenues			\$615,759	\$621,933	\$627,500	\$627,800	\$627,500



			2017 Actual	2018 Actual	2019 Budget	2019 Estimated	2020 ADOPTED
MFT OPERATIONS							
52-Contractual							
03705000	54290	UTILITIES	\$102,091	\$0	\$0	\$0	\$0
03705000	54640	OUTSIDE REPAIR AND MAINTENANCE	\$71,342	\$0	\$0	\$0	\$0
Total Contractual Services			\$173,433	\$0	\$0	\$0	\$0
53-Supplies							
03705000	56260	SNOW REMOVAL SUPPLIES	\$108,493	\$0	\$0	\$0	\$0
Total Supplies			\$108,493	\$0	\$0	\$0	\$0
54-Capital							
03705000	60020	IMPROVEMENTS NOT TO BUILDINGS	\$0	\$575,934	\$600,000	\$600,000	\$600,000
			<i>Line Item Detail Description</i>			<i>Detail Total</i>	
			<i>Street Program - Resurfacing</i>			<i>\$600,000</i>	
Total Capital Expenditures			\$0	\$575,934	\$600,000	\$600,000	\$600,000
			<i>Detail Total</i>			<i>\$600,000</i>	
56-Other Financing							
03705000	80061	TSR TO LOCAL ROAD FUND	\$300,000	\$0	\$0	\$0	\$0
Total Other Financing Uses			\$300,000	\$0	\$0	\$0	\$0
Total Expenses			\$581,925	\$575,934	\$600,000	\$600,000	\$600,000

E911 FUND (04)

The City contracts its emergency communication dispatch services through Northwest Central Dispatch Services. All parts of the emergency communications system is accounted in this fund, and includes the fees paid to central dispatching as well as for police and fire radio/telephone communications.

	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted Budget	FY 2019 Estimated Projection	FY 2020 Budget
Revenue					
Property Taxes	\$ 608,266	\$ 652,150	\$ 700,000	\$ 700,000	\$ 700,000
Investment Earnings	152	676	500	750	500
Other Financing Sources	150,000	150,000	0	0	0
Miscellaneous	0	0	0	0	0
Total Revenue	758,418	802,826	700,500	700,750	700,500
Expenditures					
Contractual Services	549,912	724,072	769,000	685,600	729,500
Supplies	0	0	25,500	2,500	2,500
Capital Outlay	0	0	330,000	75,000	353,000
Other Financing Uses	0	0	0	0	0
Total Expenditures	549,912	724,072	1,124,500	763,100	1,085,000
Surplus (Deficit)	208,506	78,754	(424,000)	(62,350)	(384,500)
Ending Fund Balance	\$ 1,219,100	\$ 1,297,854	\$ 680,600	\$ 1,235,504	\$ 851,004
	<i>Audited Fund Balance</i>	<i>Audited Fund Balance</i>	<i>Estimate of Fund Balance</i>	<i>Estimate of Fund Balance</i>	<i>Estimate of Fund Balance</i>

Notes:

1. The E911 Fund does not fund City personnel costs.
2. The Property Tax Levy remains the same at \$700,000 for FY 2020.
3. The Fund Balance is in range of 1.0 to 1.5 coverage of expenses (average expenses in prior years) excluding capital.
4. The City is striving towards maintaining \$1.0 million as reserves for this Fund.
5. There is a budgeted capital expenditure from Northwest Central Dispatch that will continue to FY 2020.



			2017 Actual	2018 Actual	2019 Budget	2019 Estimated	2020 ADOPTED	
911 FUND								
40-Property Taxes								
04	40015	CURRENT LEVY	\$608,266	\$652,150	\$700,000	\$700,000	\$700,000	
Total Property Taxes			\$608,266	\$652,150	\$700,000	\$700,000	\$700,000	
46-Investment								
04	47710	INVESTMENT EARNINGS	\$152	\$676	\$500	\$750	\$500	
Total Investment Earnings			\$152	\$676	\$500	\$750	\$500	
48-Other Financing								
04	49901	TSR FROM GENERAL	\$0	\$0	\$0	\$0	\$0	
04	49923	TSR FROM LIABILITY INSURANCE	\$150,000	\$0	\$0	\$0	\$0	
Total Other Financing Scrs			\$150,000	\$0	\$0	\$0	\$0	
Total Revenues			\$758,418	\$652,826	\$700,500	\$700,750	\$700,500	
911 OPERATIONS								
52-Contractual								
04005005	54040	ADMINISTRATIVE FEES	\$38,000	\$50,000	\$51,500	\$51,500	\$55,000	
04005005	54280	LIABILITY INSURANCE CHARGEBACK	\$17,000	\$17,000	\$17,000	\$17,000	\$17,000	
04005005	54286	EQUIPMENT CHARGEBACK	\$26,400	\$50,000	\$60,000	\$50,000	\$63,000	
04005005	54300	TELECOMMUNICATIONS	\$56,009	\$77,651	\$128,000	\$92,100	\$112,000	
			<i>Line Item Detail Description</i>				<i>Detail Total</i>	
			<i>Connectivity Items</i>				<i>\$10,000</i>	
			<i>Data Cards - Fire</i>				<i>\$10,000</i>	
			<i>Cook County WAN</i>				<i>\$5,000</i>	
			<i>PW Data Line</i>				<i>\$2,000</i>	
			<i>City Manager's Cellular</i>				<i>\$2,000</i>	
			<i>RMS Digital Share Scan Software</i>				<i>\$5,000</i>	
			<i>Portable Radio Upgrades</i>				<i>\$7,000</i>	
			<i>FD Fire Communication Equip.</i>				<i>\$15,000</i>	
			<i>EMS-Imagetrend IT Support</i>				<i>\$4,000</i>	
			<i>Police & Fire Phones</i>				<i>\$25,000</i>	
			<i>NW Central Dispatch/Emerg Mgt</i>				<i>\$22,000</i>	
			<i>EOC Supplies</i>				<i>\$5,000</i>	
			<i>Detail Total</i>				<i>\$112,000</i>	
04005005	54610	PROFESSIONAL SERVICES	\$409,077	\$458,954	\$494,000	\$460,000	\$464,000	
			<i>Line Item Detail Description</i>				<i>Detail Total</i>	
			<i>NWCDS Fees</i>				<i>\$450,000</i>	
			<i>Image Trend Software</i>				<i>\$5,000</i>	
			<i>GEAC Software Maintenance</i>				<i>\$4,000</i>	
			<i>Weather Forecasting</i>				<i>\$4,000</i>	
			<i>Doc View Online</i>				<i>\$1,000</i>	
			<i>Detail Total</i>				<i>\$464,000</i>	
04005005	54640	OUTSIDE REPAIR AND MAINTENANCE	\$3,429	\$3,030	\$18,500	\$15,000	\$18,500	
			<i>Line Item Detail Description</i>				<i>Detail Total</i>	
			<i>CCTV Recorder - Surveilix</i>				<i>\$2,500</i>	
			<i>Fire Radio Maintenance</i>				<i>\$3,000</i>	
			<i>Base Station Maintenance</i>				<i>\$3,000</i>	
			<i>Siren Maintenance & Service</i>				<i>\$5,000</i>	
			<i>Administrative Radios</i>				<i>\$5,000</i>	
			<i>Detail Total</i>				<i>\$18,500</i>	
Total Contractual Services			\$549,914	\$656,635	\$769,000	\$685,600	\$729,500	
53-Supplies								
04005005	56230	SMALL TOOLS AND EQUIPMENT	\$0	\$0	\$2,500	\$2,500	\$2,500	
			<i>Line Item Detail Description</i>				<i>Detail Total</i>	



		2017 Actual	2018 Actual	2019 Budget	2019 Estimated	2020 ADOPTED
	<i>EOC Equipment</i>					\$2,500
					<i>Detail Total</i>	\$2,500
	Total Supplies	\$0	\$0	\$2,500	\$2,500	\$2,500
54-Capital						
04005005 60030	MACHINERY AND EQUIPMENT	\$0	\$67,437	\$353,000	\$75,000	\$353,000
	<i>Line Item Detail Description</i>					<i>Detail Total</i>
	<i>CAD/NW Central Replacement</i>					\$325,000
	<i>Outdoor Warning Siren</i>					\$28,000
					<i>Detail Total</i>	\$353,000
	Total Capital Expenditures	\$0	\$67,437	\$353,000	\$75,000	\$353,000
	Total Expenses	\$549,914	\$724,072	\$1,124,500	\$763,100	\$1,085,000

DEBT SERVICE FUND (47)

The Debt Service Fund accumulated monies for payment of the 2002A and 2004 General Obligation Bonds Series. These bonds were issued to refinance capital projects throughout town and a portion of the Meadows Town Mall and Meijer Store Projects. Property taxes are levied except for the 2004 bond, which utilizes a General Fund transfer to pay its annual debt service requirement and this bond will be paid in full in FY 2023.

	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2019 Estimated Projection	FY 2020 Budget
Revenue					
Taxes	\$ 1,286,906	\$ 430,380	\$ -	\$ -	\$ -
Transfer in from General Fund	682,075	708,075	688,075	688,075	751,713
Other Financing Sources	0	0	0	0	0
Total Revenue	1,968,981	1,138,455	688,075	688,075	751,713
Expenditures					
Contractual Services	515	475	500	500	500
Transfer to Vehicle & Equipment	0	0	20,000	20,000	0
Transfer to General Fund	0	25,000	0	0	0
Debt Service	1,955,076	1,138,576	688,075	688,075	751,713
Total Expenditures	1,955,591	1,164,051	708,575	708,575	752,213
Surplus (Deficit)	13,390	(25,596)	(20,500)	(20,500)	(500)
Ending Fund Balance	\$ 68,588	\$ 42,993	\$ 22,088	\$ 22,493	\$ 21,993
	<i>Audited Fund Balance</i>	<i>Audited Fund Balance</i>	<i>Fund Balance Estimate Per Budget</i>	<i>Estimate of Fund Balance</i>	<i>Estimate of Fund Balance</i>

Notes:

- 1) Refinanced 2002A, 2002B (Utilities Fund) and 2004 Bonds in 2012 with savings of nearly \$750,000 over the next twelve years.
- 2) In FY 2016, the City Council approved a budget amendment which reassigned fund balance. The Debt Service Fund transferred \$40,000 to the Vehicle & Equipment Replacement Fund.
- 3) The 2005 Bond matured in FY 2017 and was reduced to \$0 for FY 2018.
- 4) The 2012 (2002A) Bond matured in FY 2018 and was reduced to \$0 for FY 2019.
- 5) The 2018 and 2019 Bonds are shown in the Fire Stations Fund (83) and the Utilities Fund (20).



			2017 Actual	2018 Actual	2019 Budget	2019 Estimated	2020 ADOPTED
DEBT SERVICE							
40-Property Taxes							
47	40028	CURRENT LEVY - 2002A	\$445,810	\$264,958	\$0	\$0	\$0
47	40047	CURRENT LEVY - 2005	\$841,096	\$165,422	\$0	\$0	\$0
Total Property Taxes			\$1,286,906	\$430,380	\$0	\$0	\$0
48-Other Financing							
47	49901	TSR FROM GENERAL	\$682,075	\$708,075	\$688,075	\$688,075	\$751,713
Total Other Financing Scrs			\$682,075	\$708,075	\$688,075	\$688,075	\$751,713
Total Revenues			\$1,968,981	\$1,138,455	\$688,075	\$688,075	\$751,713
DEBT SERVICE							
52-Contractual							
47002010	54211	PAYING AGENT FEES	\$515	\$475	\$500	\$500	\$500
Total Contractual Services			\$515	\$475	\$500	\$500	\$500
55-Debt Service							
47002010	70100	PRINCIPAL PAYMENTS	\$1,780,000	\$1,020,000	\$595,000	\$595,000	\$675,000
			<i>Line Item Detail Description</i>			<i>Detail Total</i>	
			2012 (2004) Bond - Matures FY 2023			\$675,000	
						<i>Detail Total</i>	
						\$675,000	
47002010	70110	INTEREST	\$175,076	\$118,576	\$93,075	\$93,075	\$76,713
			<i>Line Item Detail Description</i>			<i>Detail Total</i>	
			2012 (2004) Bond - Matures FY 2023			\$76,713	
						<i>Detail Total</i>	
						\$76,713	
Total Debt Service			\$1,955,076	\$1,138,576	\$688,075	\$688,075	\$751,713
56-Other Financing							
47002010	80025	TSR TO VEHICLE & EQUIPMENT FUN	\$0	\$0	\$20,000	\$20,000	\$0
47002010	80001	TSR TO GENERAL FUND	\$0	\$25,000	\$0	\$0	\$0
Total Other Financing Uses			\$0	\$25,000	\$20,000	\$20,000	\$0
Total Expenses			\$1,955,591	\$1,164,051	\$708,575	\$708,575	\$752,213

FIRE STATIONS FUND (83)

WORKING DRAFT

The Fire Stations Fund (83) accumulates revenues and expenditures for the purpose of purchasing land, relocating and building two fire stations.

	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2019 Estimated Projection	FY 2020 Budget
Revenue					
Transfer in from General Fund	\$ 2,120,000	\$ -	\$ 600,000	\$ 600,000	\$ -
Property Tax Levy - Bonds/Reserves	0	0	0	0	946,166
Property Tax Credit/Refund	88,540	(82,659)	0	0	0
2018 Bond Issuance	0	9,951,852	0	0	0
2018 Bond Interest Earnings	0	8,523	150,000	150,000	50,000
2019 Bond Issuance	0	0	4,561,370	4,561,370	0
2019 Bond Interest Earnings	0	0	50,000	50,000	0
Total Revenue	2,208,540	9,877,716	5,361,370	5,361,370	996,166
Expenditures					
			(Bond Issuance)		
Fire Stations Project	1,356,485	1,942,375	14,513,222	6,715,429	4,425,736
Debt Service	0	0	0	820,151	1,010,575
Transfer to Building & Land Fund	0	0	1,060,000	1,060,000	0
Transfer to Local Road Fund	0	0	1,060,000	1,060,000	0
Total Expenditures	1,356,485	1,942,375	16,633,222	9,655,580	5,436,311
Surplus (Deficit)	852,055	7,935,341	(11,271,852)	(4,294,210)	(4,440,145)
Ending Fund Balance	\$ 852,055	\$ 8,787,396	\$ (6,571,371)	\$ 4,493,186	\$ 53,041
	<i>Audited Fund Balance</i>	<i>Audited Fund Balance</i>	<i>Fund Balance Estimate Per Budget</i>	<i>Estimate of Fund Balance</i>	<i>Estimate of Fund Balance</i>

Notes:

- 1) Bonds were issued in 2018 and 2019 for the Fire Stations Project
- 2) The City Council approved Resolution #19-R-04 on January 22, 2019 to repay \$2,120,000 (for the fire stations project land purchase) from the bond proceeds to the General Fund with transfers to the Building & Land Fund (33) of \$1,060,000 and to the Local Road Fund (61) of \$1,060,000.
- 3) This is an estimate for the Fire Stations Fund (83) and construction is taking place.

LOCAL ROADS FUND (61)

The Local Road Fund is used for street maintenance and construction. Funding is derived from locally imposed taxes, State grants, and transfers from Motor Fuel Tax Fund, to name a few.

	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted Budget	FY 2019 Estimated Projection	FY 2020 Budget
Revenue					
Property Tax Levy/SSAs	\$ 764,460	\$ 1,109,173	\$ 1,220,000	\$ 1,220,000	\$ 1,220,000
Home Rule Motor Fuel Tax	366,659	319,843	385,000	350,000	350,000
Natural Gas Tax	0	93,006	500,000	525,000	525,000
Intergovernmental/Grants	189,632	275,980	1,500,000	650,000	1,500,000
Vehicle Stickers	486,865	427,400	0	0	0
Investment Earnings	220	1,976	2,500	22,500	52,500
Miscellaneous	0	5,610	0	63,223	0
Reimbursements	6,924	175	350,000	200,000	350,000
Other Financing Sources	300,000	0	1,060,000	1,060,000	0
Total Revenue	2,114,760	2,233,163	5,017,500	4,090,723	3,997,500
Expenditures					
Contractual Services	687,196	913,851	844,700	910,171	877,500
Supplies	139,010	168,643	232,800	237,325	260,800
Capital Outlay	2,185,781	715,847	3,350,000	1,055,000	3,525,000
Debt Service (FY 2017 Expires)	160,874	0	0	0	0
Other Financing Uses	0	0	0	0	0
Total Expenditures	3,172,861	1,798,341	4,427,500	2,202,496	4,663,300
Surplus (Deficit)	(1,058,101)	434,822	590,000	1,888,227	(665,800)
Ending Fund Balance	\$ 117,470	\$ 552,292	\$ 233,692	\$ 2,440,519	\$ 1,774,719
	<i>Audited Fund Balance</i>	<i>Audited Fund Balance</i>	<i>Fund Balance Estimate per Budget</i>	<i>Fund Balance Estimate</i>	<i>Fund Balance Estimate</i>

Notes:

- 1) There are capital expenses related to grants that this Fund pays for first and waits for reimbursement from the State of Illinois or the Federal Government. (Sometimes a few years.)
- 2) Capital items are budgeted in the year that are anticipated to begin but in many cases will continue as a construction in progress (CIP) expense. The Fund Balance estimates are adjusted to incorporate some of these items that will carryover to the next fiscal year.
- 3) The City Council approved Resolution #19-R-04 on January 22, 2019 to repay \$2,120,000 (for the fire stations project land purchase) from the bond proceeds to the General Fund with transfers to the Building & Land Fund (33) of \$1,060,000 and to the Local Road Fund (61) of \$1,060,000.



			2017 Actual	2018 Actual	2019 Budget	2019 Estimated	2020 ADOPTED
LOCAL ROAD							
40-Property Taxes							
61	40053	CURRENT LEVY - SSA #3	\$1,724	\$0	\$0	\$0	\$0
61	42040	CURRENT LEVY - ROADS	\$556,203	\$901,074	\$1,000,000	\$1,000,000	\$1,000,000
61	42050	COUNTY LEVY - ROAD/BRIDGE	\$206,533	\$208,099	\$220,000	\$220,000	\$220,000
		Total Property Taxes	\$764,460	\$1,109,173	\$1,220,000	\$1,220,000	\$1,220,000
41-Local Taxes							
61	41141	NATURAL GAS TAX	\$0	\$93,006	\$500,000	\$525,000	\$525,000
		Total Local Taxes	\$0	\$93,006	\$500,000	\$525,000	\$525,000
42-Intergov.							
61	41100	HOME RULE MOTOR FUEL TAX	\$366,659	\$319,843	\$385,000	\$350,000	\$350,000
61	43636	GRANT	\$189,632	\$275,981	\$1,500,000	\$650,000	\$1,500,000
		Total Intergov. Revenues	\$556,291	\$595,824	\$1,885,000	\$1,000,000	\$1,850,000
43-Licenses &							
61	44240	VEHICLE LICENSE	\$486,865	\$427,400	\$0	\$0	\$0
		Total Licenses & Permits	\$486,865	\$427,400	\$0	\$0	\$0
46-Investment							
61	47710	INVESTMENT EARNINGS	\$220	\$1,976	\$2,500	\$2,500	\$2,500
61	47722	IPRIME PMA INT EARNINGS	\$0	\$0	\$0	\$20,000	\$50,000
		Total Investment Earnings	\$220	\$1,976	\$2,500	\$22,500	\$52,500
47-Miscellaneous							
61	48790	MISCELLANEOUS INCOME	\$0	\$5,610	\$0	\$63,223	\$0
61	48792	REIMBURSEMENTS	\$6,924	\$175	\$350,000	\$200,000	\$350,000
		Total Miscellaneous Income	\$6,923	\$5,785	\$350,000	\$263,223	\$350,000
48-Other Financing							
61	49901	TSR FROM GENERAL	\$0	\$0	\$0	\$0	\$0
61	49919	TSR FROM 2018 BOND	\$0	\$0	\$0	\$0	\$0
61	49918	TSR FROM 2018 BOND	\$0	\$0	\$0	\$1,060,000	\$0
		Total Other Financing Scrs	\$0	\$0	\$0	\$1,060,000	\$0
82-Interfund Transfer							
61	49903	TSR FROM MOTOR FUEL TAX FUND	\$300,000	\$0	\$0	\$0	\$0
61	49916	TSR FROM REFUSE FUND	\$0	\$0	\$0	\$0	\$0
		Total Interfund Transfer	\$300,000	\$0	\$0	\$0	\$0
		Total Revenues	\$2,114,759	\$2,233,164	\$3,957,500	\$4,090,723	\$3,997,500



			2017 Actual	2018 Actual	2019 Budget	2019 Estimated	2020 ADOPTED
LOCAL ROAD							
52-Contractual							
61202000	54210	BANK FEES	\$3,519	\$3,320	\$0	\$0	\$0
61202000	54270	PRINTING AND DUPLICATING	\$2,448	\$2,449	\$0	\$0	\$0
61202000	54275	VEHICLE MAINTENANCE CHARGEBACK	\$180,000	\$180,000	\$180,000	\$180,000	\$160,000
61202000	54285	VEHICLE REPLACEMENT CHARGEBACK	\$200,000	\$200,000	\$200,000	\$200,000	\$175,000
61202000	54295	BUILDING & LAND CHARGEBACK	\$65,000	\$65,000	\$65,000	\$65,000	\$65,000
61202000	54310	POSTAGE	\$6,497	\$4,152	\$0	\$0	\$0
61202000	54610	PROFESSIONAL SERVICES	\$16,691	\$13,132	\$0	\$0	\$0
		Total Contractual Services	\$474,155	\$468,053	\$445,000	\$445,000	\$400,000
55-Debt Service							
61202000	70100	PRINCIPAL PAYMENTS	\$155,348	\$0	\$0	\$0	\$0
61202000	70110	INTEREST	\$5,526	\$0	\$0	\$0	\$0
		Total Debt Service	\$160,874	\$0	\$0	\$0	\$0
		Total Expenses	\$635,029	\$468,053	\$445,000	\$445,000	\$400,000
LOCAL ROAD							
52-Contractual							
61705010	54290	UTILITIES	\$0	\$83,810	\$100,000	\$100,000	\$100,000
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		<i>Traffic & Street Light Electricity</i>					\$100,000
						<i>Detail Total</i>	\$100,000
61705010	54610	PROFESSIONAL SERVICES	\$27,986	\$94,460	\$30,000	\$30,000	\$30,000
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		<i>Roadway & Bridge Engineering</i>					\$30,000
						<i>Detail Total</i>	\$30,000
61705010	54620	RENTAL AND LEASE PURCHASE	\$5,693	\$8,955	\$7,600	\$8,800	\$10,000
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		<i>Rental - Pavement Grinder</i>					\$7,500
		<i>Rental - Salt Conveyor</i>					\$2,500
						<i>Detail Total</i>	\$10,000
61705010	54640	OUTSIDE REPAIR AND MAINTENANCE	\$177,523	\$258,473	\$259,600	\$323,871	\$335,000
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		<i>Street Light Maintenance & Repairs</i>					\$9,000
		<i>Guardrail & Fence Repairs</i>					\$5,000
		<i>Pavement Preservation</i>					\$50,000
		<i>Bikepath Maintenance & Repairs</i>					\$15,000
		<i>ROW Landscape/Entry Sign Repairs</i>					\$38,000
		<i>Crack Sealing</i>					\$35,000
		<i>Pavement Patching - Various Locations</i>					\$75,000
		<i>IDOT/CCDOT Signal Maintenance & Repairs</i>					\$58,000
		<i>Street Lane Markings</i>					\$50,000
						<i>Detail Total</i>	\$335,000
61705010	54900	DISPOSAL / DEBRIS AND WASTE	\$1,840	\$100	\$2,500	\$2,500	\$2,500
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		<i>Disposal / Debris and Waste</i>					\$2,500
						<i>Detail Total</i>	\$2,500
		Total Contractual Services	\$213,041	\$445,798	\$399,700	\$465,171	\$477,500
53-Supplies							
61705010	56220	OPERATING SUPPLIES	\$122,842	\$76,685	\$109,800	\$114,800	\$119,800



		2017 Actual	2018 Actual	2019 Budget	2019 Estimated	2020 ADOPTED
		<i>Line Item Detail Description</i>			<i>Detail Total</i>	
		<i>Traffic Sign Material</i>			\$25,000	
		<i>Retaining Wall Block Pavers</i>			\$1,000	
		<i>Asphalt Materials</i>			\$60,000	
		<i>Site Restoration Materials</i>			\$15,000	
		<i>Shop Materials & Supplies</i>			\$5,800	
		<i>Emergency Materials & Supplies</i>			\$3,000	
		<i>Construction Materials</i>			\$10,000	
					<i>Detail Total</i>	\$119,800
61705010	56230	SMALL TOOLS AND EQUIPMENT	\$7,469	\$1,898	\$3,500	\$3,500
		<i>Line Item Detail Description</i>			<i>Detail Total</i>	
		<i>Sign Shop Tools & Equipment</i>			\$600	
		<i>Tools, Shovels, Rakes, Brooms</i>			\$1,100	
		<i>Street Saw Blades</i>			\$1,800	
					<i>Detail Total</i>	\$3,500
61705010	56260	SNOW REMOVAL SUPPLIES	\$0	\$73,678	\$102,000	\$102,000
		<i>Line Item Detail Description</i>			<i>Detail Total</i>	
		<i>Road Salt / Est. \$70 Per Ton</i>			\$84,000	
		<i>Liquid Salt Treatment</i>			\$36,000	
					<i>Detail Total</i>	\$120,000
61705010	57280	REPAIR & MAINTENANCE SUPPLIES	\$8,698	\$16,382	\$17,500	\$17,500
		<i>Line Item Detail Description</i>			<i>Detail Total</i>	
		<i>Street Light Repairs</i>			\$5,500	
		<i>Snowplow Blades & Repair Parts</i>			\$10,000	
		<i>Barricade Repair Parts</i>			\$2,000	
					<i>Detail Total</i>	\$17,500
		Total Supplies	\$139,010	\$168,643	\$232,800	\$237,325
54-Capital						\$260,800
61705010	60020	IMPROVEMENTS NOT TO BUILDINGS	\$332,119	\$407,940	\$2,850,000	\$550,000
		<i>Line Item Detail Description</i>			<i>Detail Total</i>	
		<i>Road Construction (Highland, Prairie, Michael, Jessica, Kevin & Arlingdale)</i>			\$825,000	
		<i>Annual Road Resurfacing</i>			\$500,000	
		<i>Arbor Drive Roadway (CDBG Grant)</i>			\$400,000	
		<i>Resurfacing Project (Kirchoff-Wilke)</i>			\$400,000	
		<i>Sidewalk & Curb Program</i>			\$180,000	
		<i>Intersection Improvements - Wilke & Algonquin (FTP Grant)</i>			\$180,000	
		<i>Barker Bridge Rehab (HBRRP Grant)</i>			\$125,000	
		<i>Bridge Repairs (Various Locations)</i>			\$50,000	
		<i>Entry Improvements (Hicks/Kirchoff)</i>			\$100,000	
		<i>Roadway Resurfacing (Weber Drive)</i>			\$100,000	
		<i>ADA Plan Improvements</i>			\$25,000	
		<i>Street Lighting (Kirchoff - Gateway Park)</i>			\$40,000	
		<i>Bike Path - Quentin (Euclid/Hartung)</i>			\$35,000	
		<i>City Entry Markers</i>			\$30,000	
		<i>Bike Path (Euclid/Rohlwing) Salt Creek</i>			\$25,000	
		<i>Roadway Extension (Ring Road)</i>			\$10,000	
					<i>Detail Total</i>	\$3,025,000
61705010	60040	CAPITAL - GRANT/REIMB	\$163,743	\$39,856	\$0	\$5,000
61705010	60080	ANNUAL STREET PROGRAM	\$1,689,920	\$268,051	\$500,000	\$500,000
		<i>Line Item Detail Description</i>			<i>Detail Total</i>	
		<i>Annual Street Program</i>			\$500,000	
					<i>Detail Total</i>	\$500,000
		Total Capital Expenditures	\$2,185,781	\$715,847	\$3,350,000	\$1,055,000
						\$3,525,000

TIF #2 - KIRCHOFF & OWL (37)

The TIF #2 fund was created in December of 2002, and is located at the southeast corner of Kirchoff Road and Owl Drive. The end of its term is FY 2026. (Bonds have been paid off.)

	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2019 Estimated Projection	FY 2020 Budget
Revenue					
Taxes	261,934	259,243	300,000	300,000	300,000
Investment Earnings	6	1,338	100	100	100
Other Financing Use	0	0	0	0	0
Total Revenue	261,940	260,581	300,100	300,100	300,100
Expenditures					
Contractual Services	56,045	65,879	58,253	58,253	60,441
Debt Service	433,500	0	0	0	
Total Expenditures	489,545	65,879	58,253	58,253	60,441
Surplus (Deficit)	(227,605)	194,702	241,847	241,847	239,659
Ending Fund Balance	(1,544,381)	(1,349,679)	(1,107,832)	(1,107,832)	(868,173)
	<i>Audited Fund Balance</i>	<i>Audited Fund Balance</i>	<i>Fund Balance Estimate Per Budget</i>	<i>Estimate of Fund Balance</i>	<i>Estimate of Fund Balance</i>

Notes:

- 1) In FY 2013, City refunded the 2003 General Obligation Bonds paid by this TIF. The refunding saves approximately \$60,000 in interest savings to the taxpayers.
- 2) The new debt service restructured the debt to pay interest in FY 2013 and the final debt payment was made in FY 2017.
- 3) This TIF is expected to be positive towards the end of its term.



			2017 Actual	2018 Actual	2019 Budget	2019 Estimated	2020 ADOPTED
TIF #2 KIRCHOFF							
40-Property Taxes							
37	40086	CURRENT LEVY - TIF	\$261,934	\$259,243	\$300,000	\$300,000	\$300,000
		Total Property Taxes	\$261,934	\$259,243	\$300,000	\$300,000	\$300,000
46-Investment							
37	47710	INVESTMENT EARNINGS	\$6	\$1,338	\$100	\$100	\$100
		Total Investment Earnings	\$6	\$1,338	\$100	\$100	\$100
		Total Revenues	\$261,940	\$260,582	\$300,100	\$300,100	\$300,100
TIF #2 TIF							
52-Contractual							
37002030	54040	ADMINISTRATIVE FEES	\$53,024	\$54,615	\$56,253	\$56,253	\$57,941
37002030	54211	PAYING AGENT FEES	\$396	\$0	\$0	\$0	\$0
37002030	54610	PROFESSIONAL SERVICES	\$2,625	\$10,804	\$2,000	\$2,000	\$2,500
37002030	54640	OUTSIDE REPAIR AND MAINTENANCE	\$0	\$460	\$0	\$0	\$0
		Total Contractual Services	\$56,045	\$65,879	\$58,253	\$58,253	\$60,441
55-Debt Service							
37002030	70100	PRINCIPAL PAYMENTS	\$425,000	\$0	\$0	\$0	\$0
37002030	70110	INTEREST	\$8,500	\$0	\$0	\$0	\$0
		Total Debt Service	\$433,500	\$0	\$0	\$0	\$0
		Total Expenses	\$489,545	\$65,879	\$58,253	\$58,253	\$60,441

TIF #4 - GOLF ROAD CONSERATION AREA

The TIF #4 Fund was created in July 2015. The Redevelopment Project Area is generally described as a contiguous area north of Golf Road, east of Apollo Drive and south of Interstate 90. Arthur J. Gallagher & Co. and AJG Meadows, LLC entered into a redevelopment agreement with the City of Rolling Meadows for purposes of redeveloping a portion of the Golf Road Conservation Area Redevelopment Project Area with an office building and parking structure. The term for the TIF is fifteen years.

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2019 Estimate	FY 2020 Budget	FY 2021 Estimate	FY 2022 Estimate	FY 2023 Estimate	FY 2024 Estimate	FY 2025 Estimate	FY 2026 Estimate	FY 2027 Estimate	FY 2028 Estimate	FY 2029 Estimate	FY 2030 Estimate
Revenues																
Annual Tax Increment	\$ -	\$ 1,244,369	\$ 2,950,645	\$ 3,000,000	\$ 3,622,479	\$ 3,000,000	\$ 2,715,281	\$ 2,769,041	\$ 2,823,859	\$ 2,962,176	\$ 3,020,823	\$ 3,080,624	\$ 3,231,521	\$ 4,844,503	\$ -	\$ -
Interest Earnings	0	50	0	250	1,329	0	0	0	0	0	0	0	0	0	0	0
Total Revenue	0	1,244,419	2,950,645	3,000,250	3,623,808	3,000,000	2,715,281	2,769,041	2,823,859	2,962,176	3,020,823	3,080,624	3,231,521	4,844,503	0	0
Expenditures																
Contractual & Other Services	50,178	713,929	191,933	5,820,882	16,560	0	0	0	0	0	0	0	0	4,000,000	0	0
TIF Payment to A.J. Gallagher Insurance	0	0	0	0	6,634,155	2,943,725	2,657,318	2,709,339	2,762,366	2,898,838	2,955,585	3,013,429	3,162,310	773,215		
City Administrative Chargeback	50,000	51,500	53,045	54,636	54,636	56,275	57,963	59,702	61,493	63,338	65,238	67,195	69,211	71,288	0	0
Total Expenditures	\$ 100,178	\$ 765,429	\$ 244,978	\$ 5,875,518	\$ 6,705,351	\$ 3,000,000	\$ 2,715,281	\$ 2,769,041	\$ 2,823,859	\$ 2,962,176	\$ 3,020,823	\$ 3,080,624	\$ 3,231,521	\$ 4,844,503	\$ -	\$ -
Surplus (Deficit)	(100,178)	478,990	2,705,667	(2,875,268)	(3,081,543)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0	0	0
Ending Fund Balance	\$ (100,178)	\$ 378,813	\$ 3,084,480	\$ -	\$ 2,937	\$ 2,937	\$ 2,937	\$ 2,937	\$ 2,937	\$ 2,937	\$ 2,937	\$ 2,937	\$ 2,937	\$ 2,937	\$ 2,937	\$ 2,937
	Year 1	Year 2	Year 3	Year 4	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15

Notes:

The amount of the TIF is \$30 million payable to A.J. Gallagher Insurance \$30,000,000

- 1) The Property Tax Levy is an estimate based on data accumulated by Ernst & Young. The Property Tax Levy received is actually higher than their estimates due to the build-out of the property. The TIF is estimated to end sooner based on this estimate.
- 2) The Property Tax Levy may change from year-to-year. This is only an estimate.
- 3) The Contractual Services are the remaining dollars left in the Tax Increment Fund per the Pay-As-You-Go Proposal.
- 4) All TIF Funds will be paid out annually less a City Administrative Fee of 3% compounded annually.
- 5) As per the Agreement, \$1.5 million for the Squibb Road Construction Project and any "But For" will also be paid by the TIF.
- 6) Per information from the City's Financial Advisor, Kane McKenna & Associates, the TIF increment to the City will begin after Gallagher Insurance completes their construction (and Kane McKenna reviewed the expenditures and approved as TIF eligible by the City Attorney).
- 7) Staff is monitoring the EAV for this TIF.
- 8) FY 2017 is the first year that the City received TIF funds from Cook County.
- 9) The City anticipates that Gallagher Insurance will invoice the City for their TIF expenses in FY 2019 to be paid from the TIF in FY 2019.

Total Estimated Tax Increment by Ernst & Young:	\$45,662,088
Total City Chargeback (if full 15 years):	\$929,946



			2017 Actual	2018 Actual	2019 Budget	2019 Estimated	2020 Adopted
TIF #4 GOLF ROAD							
40-Property Taxes							
38	40086	CURRENT LEVY - TIF	\$1,244,369	\$2,950,424	\$3,000,000	\$3,520,357	\$2,588,494
Total Property Taxes			\$1,244,369	\$2,950,424	\$3,000,000	\$3,520,357	\$2,588,494
46-Investment							
38	47710	INVESTMENT EARNINGS	\$50	\$221	\$250	\$1,200	\$0
Total Investment Earnings			\$50	\$221	\$250	\$1,200	\$0
Total Revenues			\$1,244,419	\$2,950,645	\$3,000,250	\$3,521,557	\$2,588,494
TIF #4 TIF							
52-Contractual							
38002030	54040	ADMINISTRATIVE FEES	\$51,500	\$53,045	\$54,636	\$54,636	\$56,275
38002030	54610	PROFESSIONAL SERVICES	\$0	\$855	\$750	\$16,018	\$750
38002030	54611	OTHER SERVICES	\$1,025	\$0	\$5,820,132	\$6,535,383	\$2,532,219
Total Contractual Services			\$52,525	\$53,900	\$5,875,518	\$6,606,037	\$2,532,219
54-Capital							
38002030	60020	IMPROVEMENTS NOT TO BUILDINGS	\$712,904	\$191,078	\$0	\$0	\$0
Total Capital Expenditures			\$712,904	\$191,078	\$0	\$0	\$0
Total Expenses			\$765,429	\$244,978	\$5,875,518	\$305,386	\$5,877,157

UTILITIES FUND (20)

The Utilities Fund consists of water, sewer and storm sewer activities. Each component has a separately determined user fee intended to cover the expenses related to delivering water from City of Chicago - Lake Michigan and maintaining the underground utility system.

	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2019 Estimated Projection	FY 2020 Budget
Revenue					
Taxes	\$ 64,081	\$ 67,398	\$ -	\$ -	\$ -
Charges for Service	11,345,563	11,611,852	12,214,683	12,244,500	12,244,500
Investment Earnings	60,027	41,614	25,000	75,000	50,000
Miscellaneous	3,507	14,402	6,000	40,000	6,000
2019 Bond Proceeds	0	0	0	4,587,760	0
Total Revenue	11,473,178	11,735,266	12,245,683	16,947,260	12,300,500
Expenses					
Salaries	1,389,216	1,231,648	1,566,528	1,347,311	1,580,406
Benefits	665,873	626,478	608,940	503,304	696,858
Contractual Services	2,272,646	2,504,602	2,607,785	2,613,565	2,643,835
JAWA/Water Supply	4,074,500	3,988,397	4,500,000	4,100,000	4,300,000
Supplies	195,430	231,152	297,025	257,375	268,525
Capital Outlay	1,892,538	1,165,107	3,380,000	3,410,000	6,040,000
Debt Service	521,708	365,859	463,492	463,492	609,565
Total Expenses	11,011,911	10,113,243	13,423,770	12,695,047	16,139,189
Surplus (Deficit)	461,267	1,622,023	(1,178,087)	4,252,213	(3,838,689)
Ending Fund Balance Equivalent	\$ 3,096,443	\$ 4,783,384	\$ 3,825,817	\$ 8,640,597	\$ 4,722,340
	<i>Audited Fund Balance</i>	<i>Audited Fund Balance</i>	<i>Per Budget</i>	<i>Estimate of Fund Balance</i>	<i>Estimate of Fund Balance</i>

Notes:

- 1) Per the FY 2019 Utility Rate Study, there are no rate increases for FY 2020.
- 2) The 2019 Bond is shown beginning in FY 2019 and matures in FY 2039.
- 3) The City is repaying back the Water & Sewer Loans until 2033.
- 4) At some point, the City should develop a fund balance policy for the Utilities Fund (typically 25% of fund balance to operating expenditures as recommended by APWA and GFOA).
- 5) Remember that this Fund is an Enterprise Fund and has a Fund Balance Equivalent. There are additional items that are included in the Fund Balance Estimate per the City's Auditors. The Fund Balance Equivalent has other items included from the Balance Sheet. It is not a one-for-one calculation from the Surplus (Deficit) data.

FY 2020 **Adopted** BUDGET UTILITIES RATES

No Change in Any Rates for FY 2020

Below is a snapshot of a monthly bill of 8,000 gallons of usage (about a family of four):

	FY 2019 Current	FY 2020 Adopted Budget	\$ Change
Water	\$98.87	\$98.87	No change
Sewer	\$28.98	\$28.98	No change
Stormwater	\$4.76	\$4.76	No change
Refuse	\$29.95	\$29.95	No change
Access to Water System Fee	\$2.00	\$2.00	No change
Access to Sewer System Fee	\$1.00	\$1.00	No change
Total	\$165.55	\$165.55	No change

UTILITIES RATES

	FY 2019 Current		FY 2020 Adopted Budget	
No Change in Any Rates for FY 2020				
Water				
First 15,000 Gallons / Tier I	\$ 12.36	per 1,000 gallons	\$ 12.36	per 1,000 gallons
Over 15,000 Gallons / Tier II	\$ 14.12	per 1,000 gallons	\$ 14.12	per 1,000 gallons
Sewer				
First 15,000 Gallons / Tier I	\$ 3.62	per 1,000 gallons	\$ 3.62	per 1,000 gallons
Over 15,000 Gallons / Tier II	\$ 4.28	per 1,000 gallons	\$ 4.28	per 1,000 gallons
Stormwater	\$ 4.76		\$ 4.76	<i>(no change)</i>
Refuse	\$ 29.95		\$ 29.95	<i>(no change)</i>
Access to Water System Fee	\$ 2.00		\$ 2.00	<i>(no change)</i>
Access to Sewer System Fee	\$ 1.00		\$ 1.00	<i>(no change)</i>

Notes:

- 1) Refuse Rate is the same rate as in FY 2014 to FY 2020 at \$29.95 per month.



			2017 Actual	2018 Actual	2019 Budget	2019 Estimated	2020 Adopted
UTILITIES FUND							
40-Property Taxes							
20	40002	CURRENT LEVY SSA #5	\$64,065	\$67,398	\$0	\$0	\$0
20	40032	CURRENT LEVY - SSA #2	\$17	\$0	\$0	\$0	\$0
		Total Property Taxes	\$64,082	\$67,398	\$0	\$0	\$0
43-Licenses &							
20	46542	PENALTIES	\$97,968	\$96,321	\$80,000	\$75,000	\$75,000
		Total Licenses & Permits	\$97,968	\$96,321	\$80,000	\$75,000	\$75,000
45-Charges for							
20	46524	WATER METER RENTAL/SALES	\$9,210	\$20,290	\$20,000	\$20,000	\$20,000
20	46610	TAP ON FEES - WATER	\$18,575	\$54,578	\$40,000	\$40,000	\$40,000
20	46612	TAP ON FEES - SEWER	\$13,932	\$63,063	\$50,000	\$50,000	\$50,000
20	46630	TURN ON FEES	\$3,340	\$3,900	\$5,000	\$5,000	\$5,000
20	46720	WATER SERVICE - UNBILLED	\$6,853	\$10,738	\$10,000	\$10,000	\$10,000
20	46751	WATER SERVICE	\$7,761,279	\$7,957,197	\$8,369,962	\$8,400,000	\$8,400,000
20	46752	SEWER SERVICE	\$2,400,243	\$2,422,891	\$2,557,099	\$2,560,000	\$2,560,000
20	46753	STORM WATER SERVICE	\$802,092	\$846,731	\$858,122	\$860,000	\$860,000
20	46761	RECYCLING SERVICE	\$232,073	\$232,465	\$224,500	\$224,500	\$224,500
		Total Charges for Services	\$11,247,596	\$11,611,852	\$12,134,683	\$12,169,500	\$12,169,500
46-Investment							
20	47710	INVESTMENT EARNINGS	\$60,027	\$41,614	\$25,000	\$25,000	\$25,000
20	47721	2019 BOND INTEREST EARNINGS	\$0	\$0	\$0	\$50,000	\$25,000
		Total Investment Earnings	\$60,027	\$41,614	\$25,000	\$75,000	\$50,000
47-Miscellaneous							
20	48790	MISCELLANEOUS INCOME	\$3,950	\$13,974	\$5,000	\$15,000	\$5,000
20	48792	REIMBURSEMENTS	-\$442	\$428	\$1,000	\$25,000	\$1,000
		Total Miscellaneous Income	\$3,508	\$14,402	\$6,000	\$40,000	\$6,000
48-Other Financing							
20	49904	2019 BOND PROCEEDS	\$0	\$0	\$0	\$4,237,760	\$0
20	49905	2019 BOND PREMIUM	\$0	\$0	\$0	\$350,000	\$0
		Total Other Financing Scrs	\$0	\$0	\$0	\$4,587,760	\$0
		Total Revenues	\$11,473,181	\$11,831,586	\$12,245,683	\$16,947,260	\$12,300,500
UTILITIES							
50-Salaries							
20202000	50010	SALARIES AND WAGES	\$216,803	\$33,309	\$212,567	\$213,820	\$221,464
20202000	50020	OVERTIME	\$177	\$417	\$500	\$500	\$500
		Total Salaries	\$216,981	\$33,726	\$213,067	\$214,320	\$221,964
51-Benefits							
20202000	51050	POST EMPLOYMENT HEALTH PLAN	\$737	\$737	\$1,037	\$806	\$1,080
20202000	52061	RETIREMENT PLAN CONTRIBUTION	\$33,301	\$33,345	\$26,465	\$26,698	\$35,855
20202000	52065	FICA CONTRIBUTION	\$16,196	\$16,340	\$15,583	\$15,866	\$16,284



			2017 Actual	2018 Actual	2019 Budget	2019 Estimated	2020 Adopted
20202000	52130	GROUP HEALTH INSURANCE	\$61,647	\$53,165	\$39,857	\$38,932	\$40,668
		Total Benefits	\$111,880	\$103,587	\$82,942	\$82,302	\$93,887
52-Contractual							
20202000	54040	ADMINISTRATIVE FEES	\$700,000	\$750,000	\$750,000	\$750,000	\$775,000
20202000	54150	COLLECTIONS TRANSFERS	\$4,053	\$566	\$0	\$0	\$0
20202000	54210	BANK FEES	\$90,607	\$87,938	\$90,000	\$90,000	\$90,000
20202000	54211	PAYING AGENT FEES	\$0	\$0	\$485	\$485	\$485
20202000	54270	PRINTING AND DUPLICATING	\$5,314	\$4,025	\$2,600	\$2,600	\$2,600
20202000	54275	VEHICLE MAINTENANCE CHARGEBACK	\$234,000	\$235,000	\$237,350	\$237,350	\$238,000
20202000	54280	LIABILITY INSURANCE CHARGEBACK	\$135,000	\$135,000	\$135,000	\$135,000	\$135,000
20202000	54285	VEHICLE REPLACEMENT CHARGEBACK	\$310,000	\$313,100	\$325,500	\$325,500	\$337,000
20202000	54286	EQUIPMENT CHARGEBACK	\$45,000	\$45,000	\$50,000	\$50,000	\$52,500
20202000	54295	BUILDING & LAND CHARGEBACK	\$150,000	\$155,000	\$162,750	\$162,750	\$165,000
20202000	54310	POSTAGE	\$24,763	\$27,365	\$28,000	\$28,000	\$28,000
20202000	54610	PROFESSIONAL SERVICES	\$9,076	\$9,821	\$15,000	\$15,000	\$15,000
20202000	54611	OTHER SERVICES	\$0	\$0	\$1,000	\$1,000	\$1,000
		Total Contractual Services	\$1,707,813	\$1,762,814	\$1,797,685	\$1,797,685	\$1,839,585
53-Supplies							
20202000	56210	OFFICE SUPPLIES	\$0	\$0	\$500	\$500	\$500
		Total Supplies	\$0	\$0	\$500	\$500	\$500
55-Debt Service							
20202000	70100	PRINCIPAL PAYMENTS	\$555,000	\$500,000	\$306,405	\$120,054	\$394,704
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		<i>IEPA Loan - Sewer</i>					\$63,497
		<i>IEPA Loan - Water</i>					\$59,098
		<i>2002B Bond - Matures FY 2020</i>					\$130,000
		<i>2019 Bond - Matures FY 2039</i>					\$142,109
						<i>Detail Total</i>	\$394,704
20202000	70110	INTEREST	\$71,426	\$59,213	\$49,577	\$173,895	\$214,868
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		<i>IEPA Loan - Sewer</i>					\$19,989
		<i>IEPA Loan - Water</i>					\$21,780
		<i>2002B Bond - Matures FY 2020</i>					\$3,575
		<i>2019 Bond - Matures FY 2039</i>					\$169,524
						<i>Detail Total</i>	\$214,868
		Total Debt Service	\$70,871	\$59,213	\$355,982	\$173,895	\$662,415
		Total Expenses	\$2,107,545	\$1,959,341	\$2,450,176	\$2,268,702	\$2,765,500
WATER							
50-Salaries							
20705030	50010	SALARIES AND WAGES	\$566,653	\$609,381	\$621,474	\$549,744	\$670,919
20705030	50015	SEASONAL SALARIES AND WAGES	\$20,032	\$13,350	\$24,000	\$24,000	\$24,000
20705030	50020	OVERTIME	\$46,978	\$51,870	\$70,000	\$65,000	\$70,000
		Total Salaries	\$633,664	\$674,601	\$715,474	\$638,744	\$764,919
51-Benefits							



			2017 Actual	2018 Actual	2019 Budget	2019 Estimated	2020 Adopted
20705030	51041	SICK LEAVE BUYBACK	\$4,529	\$4,042	\$4,655	\$0	\$2,064
20705030	51050	POST EMPLOYMENT HEALTH PLAN	\$12,310	\$11,352	\$7,346	\$6,593	\$10,168
20705030	52061	RETIREMENT PLAN CONTRIBUTION	\$101,635	\$101,810	\$90,672	\$76,378	\$124,722
20705030	52065	FICA CONTRIBUTION	\$51,298	\$52,019	\$55,569	\$49,099	\$58,399
20705030	52130	GROUP HEALTH INSURANCE	\$117,031	\$102,693	\$74,909	\$91,971	\$149,919
		Total Benefits	\$286,804	\$271,917	\$233,151	\$224,041	\$345,272
52-Contractual							
20705030	53090	PHYSICAL EXAMS	\$417	\$382	\$750	\$600	\$750
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
							\$750
					<i>Detail Total</i>		\$750
20705030	53110	PROFESSIONAL DEVELOPMENT	\$3,598	\$1,999	\$12,100	\$9,675	\$12,100
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		<i>Operator Certification Training</i>					\$4,700
		<i>IRMA Safety Training</i>					\$400
		<i>IPSI/MAPSI Training</i>					\$1,500
		<i>NWMC Training</i>					\$500
		<i>Tuition Reimbursement</i>					\$5,000
					<i>Detail Total</i>		\$12,100
20705030	54250	TRAVEL AND LODGING	\$1,078	\$1,501	\$1,200	\$1,200	\$1,200
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		<i>Travel and Lodging</i>					\$1,200
					<i>Detail Total</i>		\$1,200
20705030	54270	PRINTING AND DUPLICATING	\$3,034	\$2,984	\$3,000	\$2,000	\$2,000
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		<i>IEPA Consumer Confidence Report</i>					\$2,000
					<i>Detail Total</i>		\$2,000
20705030	54290	UTILITIES	\$96,642	\$94,654	\$95,000	\$95,000	\$95,000
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		<i>Electrical Service</i>					\$73,400
		<i>Natural Gas</i>					\$9,600
		<i>Well Station Electrical</i>					\$12,000
					<i>Detail Total</i>		\$95,000
20705030	54300	TELECOMMUNICATIONS	\$130,392	\$156,151	\$78,000	\$78,800	\$28,800
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		<i>Water System Wireless Service</i>					\$8,500
		<i>SCADA Alarm Monitoring</i>					\$500
		<i>Station Entry Alarms</i>					\$3,000
		<i>Station Phone Lines</i>					\$3,000
		<i>Mobile Phone Service</i>					\$8,000
		<i>Fire Alarm Systems</i>					\$300
		<i>Water System Control Segments</i>					\$2,500
		<i>Station Infrastructure Systems</i>					\$3,000
					<i>Detail Total</i>		\$28,800
20705030	54310	POSTAGE	\$2,273	\$2,000	\$2,450	\$1,105	\$1,300
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		<i>Certified Mailings, Violations</i>					\$450
		<i>UPS Fees</i>					\$100
		<i>Cross Connection Program</i>					\$250
		<i>General Mailings</i>					\$500



			2017 Actual	2018 Actual	2019 Budget	2019 Estimated	2020 Adopted	
20705030	54610	PROFESSIONAL SERVICES	\$77,085	\$108,702	\$125,000	\$148,100	\$147,500	
						Detail Total	\$1,300	
						Detail Total	\$17,000	
		<i>IEPA Water Lab Testing</i>						
		<i>Water System Modeling</i>					\$0	
		<i>Engineering Services</i>					\$20,000	
		<i>J.U.L.I.E. Call Center Fees</i>					\$5,500	
		<i>CCC Report Design Services</i>					\$2,500	
		<i>Water Facilities Alarm Monitoring</i>					\$2,500	
		<i>GIS Support Services</i>					\$46,000	
		<i>Leak Detection Services</i>					\$14,000	
		<i>GIS Software License/Maint.</i>					\$10,000	
		<i>SCADA HMI Software License</i>					\$10,000	
		<i>Utility Locate Services</i>					\$20,000	
						Detail Total	\$147,500	
20705030	54620	RENTAL AND LEASE PURCHASE	\$0	\$0	\$900	\$900	\$900	
						Detail Total	\$900	
						Detail Total	\$400	
		<i>Chlorine (CL2) Cylinder Rental</i>						
		<i>Equipment Rental</i>					\$500	
						Detail Total	\$900	
20705030	54630	DUES AND SUBSCRIPTIONS	\$2,420	\$3,599	\$3,500	\$3,500	\$3,500	
						Detail Total	\$3,500	
						Detail Total	\$2,700	
		<i>AWWA Membership</i>						
		<i>APWA Membership</i>					\$800	
						Detail Total	\$3,500	
20705030	54640	OUTSIDE REPAIR AND MAINTENANCE	\$21,405	\$68,531	\$102,600	\$128,250	\$130,250	
						Detail Total	\$19,000	
						Detail Total	\$1,000	
		<i>SCADA Programming and Hardware</i>						
		<i>Generator Technical Service</i>					\$1,000	
		<i>Contracted Landscaping</i>					\$10,000	
		<i>Chlorination Services</i>					\$1,500	
		<i>Cathodic System Maintenance</i>					\$20,000	
		<i>Water Meter Testing and Repairs</i>					\$10,500	
		<i>Site Restorations</i>					\$15,000	
		<i>Chlorination System Calibration and Repair</i>					\$750	
		<i>Exterior Station Maintenance</i>					\$2,500	
		<i>Station Component Repairs</i>					\$2,500	
		<i>Hydrant Painting Services</i>					\$20,000	
		<i>GIS Equipment Maintenance</i>					\$2,500	
		<i>Storage Tank Cleaning and Coating</i>					\$10,000	
		<i>Watermain Emergency Repair Services</i>					\$15,000	
						Detail Total	\$130,250	
20705030	54900	DISPOSAL / DEBRIS AND WASTE	\$9,786	\$7,680	\$14,000	\$14,000	\$14,000	
						Detail Total	\$14,000	
						Detail Total	\$14,000	
20705030	56600	LAKE MICHIGAN WATER	\$4,074,500	\$3,988,397	\$4,500,000	\$4,100,000	\$4,300,000	
						Detail Total	\$4,300,000	
						Detail Total	\$4,300,000	
		<i>Lake Michigan Water</i>						
		Total Contractual Services	\$4,422,630	\$4,436,580	\$4,938,500	\$4,583,130	\$4,737,300	
53-Supplies	20705030	56100	SUPPLIES UNIFORMS & CLOTHING	\$2,761	\$3,275	\$4,650	\$4,650	\$4,650
						Detail Total	\$2,950	
						Detail Total	\$1,700	
		<i>Uniforms</i>						
		<i>Safety Equipment</i>					\$1,700	



			2017 Actual	2018 Actual	2019 Budget	2019 Estimated	2020 Adopted
20705030	56220	OPERATING SUPPLIES	\$23,189	\$26,872	\$27,450	\$27,450	\$27,450
			Detail Total				\$4,650
			Detail Total				\$27,450
			<i>Line Item Detail Description</i>				<i>Detail Total</i>
							\$950
							\$1,500
							\$2,100
							\$3,500
							\$1,200
							\$700
							\$8,000
							\$4,000
							\$2,000
							\$3,500
							\$27,450
20705030	56230	SMALL TOOLS AND EQUIPMENT	\$28,903	\$13,997	\$34,500	\$8,000	\$8,000
			<i>Line Item Detail Description</i>				<i>Detail Total</i>
							\$5,000
							\$1,800
							\$1,200
							\$8,000
20705030	56240	BOOKS AND PUBLICATIONS	\$234	\$353	\$500	\$400	\$500
			<i>Line Item Detail Description</i>				<i>Detail Total</i>
							\$250
							\$250
							\$500
20705030	57280	REPAIR & MAINTENANCE SUPPLIES	\$47,570	\$99,381	\$109,000	\$109,000	\$109,000
			<i>Line Item Detail Description</i>				<i>Detail Total</i>
							\$7,500
							\$1,000
							\$2,400
							\$2,500
							\$15,600
							\$23,500
							\$32,500
							\$3,000
							\$21,000
							\$109,000
Total Supplies			\$102,658	\$143,879	\$176,100	\$149,500	\$149,600
54-Capital							
20705030	60010	BUILDING IMPROVEMENTS	\$9,883	\$19,685	\$30,000	\$30,000	\$0
20705030	60020	IMPROVEMENTS NOT TO BUILDINGS	\$220	\$96,789	\$1,595,000	\$1,600,000	\$4,010,000
			<i>Line Item Detail Description</i>				<i>Detail Total</i>
							\$575,000
							\$25,000
							\$1,250,000
							\$130,000
							\$25,000
							\$400,000
							\$1,200,000
							\$175,000
							\$90,000
							\$60,000
							\$40,000
							\$20,000
							\$10,000
							\$10,000
							\$4,010,000



		2017 Actual	2018 Actual	2019 Budget	2019 Estimated	2020 Adopted
	Total Capital Expenditures	\$10,103	\$116,473	\$1,625,000	\$1,630,000	\$4,010,000
	Total Expenses	\$5,455,858	\$5,643,450	\$7,688,225	\$7,225,415	\$10,007,091
SEWER						
50-Salaries						
20705035	50010 SALARIES AND WAGES	\$392,987	\$423,513	\$446,186	\$371,198	\$439,425
20705035	50015 SEASONAL SALARIES AND WAGES	\$9,870	\$6,666	\$16,000	\$16,000	\$16,000
20705035	50020 OVERTIME	\$40,469	\$29,831	\$55,000	\$40,000	\$55,000
	Total Salaries	\$443,326	\$460,010	\$517,186	\$427,198	\$510,425
51-Benefits						
20705035	51041 SICK LEAVE BUYBACK	\$2,026	\$2,231	\$5,004	\$2,181	\$2,236
20705035	51050 POST EMPLOYMENT HEALTH PLAN	\$8,167	\$4,057	\$9,737	\$4,056	\$9,173
20705035	52061 RETIREMENT PLAN CONTRIBUTION	\$69,084	\$70,553	\$65,146	\$44,934	\$81,625
20705035	52065 FICA CONTRIBUTION	\$34,573	\$34,560	\$39,264	\$28,579	\$38,156
20705035	52130 GROUP HEALTH INSURANCE	\$109,678	\$112,020	\$114,188	\$91,694	\$101,860
	Total Benefits	\$223,527	\$223,422	\$233,339	\$171,444	\$233,050
52-Contractual						
20705035	53090 PHYSICAL EXAMS	\$453	\$603	\$400	\$400	\$500
20705035	53110 PROFESSIONAL DEVELOPMENT	\$2,754	\$2,379	\$10,200	\$8,975	\$10,200
	<i>Line Item Detail Description</i>				<i>Detail Total</i>	
	<i>IPSI/MAPSI Training</i>					\$1,500
	<i>Tuition Reimbursement</i>					\$5,000
	<i>Utilities Seminars</i>					\$3,200
	<i>IRMA Injury Prevention Program</i>					\$500
					<i>Detail Total</i>	\$10,200
20705035	54290 UTILITIES	\$0	\$0	\$1,000	\$1,000	\$1,000
	<i>Line Item Detail Description</i>				<i>Detail Total</i>	
	<i>Lift Station Electrical</i>					\$1,000
					<i>Detail Total</i>	\$1,000
20705035	54300 TELECOMMUNICATIONS	\$0	\$0	\$2,500	\$2,500	\$2,500
20705035	54610 PROFESSIONAL SERVICES	\$46,555	\$56,759	\$69,000	\$69,000	\$71,000
	<i>Line Item Detail Description</i>				<i>Detail Total</i>	
	<i>Engineering Services</i>					\$25,000
	<i>GIS Support Services</i>					\$46,000
					<i>Detail Total</i>	\$71,000
20705035	54640 OUTSIDE REPAIR AND MAINTENANCE	\$27,775	\$33,658	\$49,500	\$38,875	\$49,500
	<i>Line Item Detail Description</i>				<i>Detail Total</i>	
	<i>Site Restorations</i>					\$11,000
	<i>Lift Station Repairs</i>					\$10,000
	<i>Emergency Sewer Repairs and Investigation</i>					\$20,000
	<i>Specialty Equipment Repairs</i>					\$4,500
	<i>SCADA System Repair and Maintenance</i>					\$4,000
					<i>Detail Total</i>	\$49,500
20705035	54900 DISPOSAL / DEBRIS AND WASTE	\$10,303	\$5,929	\$10,000	\$10,000	\$10,000
	<i>Line Item Detail Description</i>				<i>Detail Total</i>	
	<i>Excavation Disposal Debris & Waste</i>					\$10,000
					<i>Detail Total</i>	\$10,000
	Total Contractual Services	\$87,840	\$99,328	\$142,600	\$130,750	\$144,700
53-Supplies						



			2017 Actual	2018 Actual	2019 Budget	2019 Estimated	2020 Adopted
20705035	56100	SUPPLIES UNIFORMS & CLOTHING	\$6,585	\$3,754	\$7,100	\$7,100	\$7,100
		<i>Line Item Detail Description</i>					<i>Detail Total</i>
		Uniforms					\$4,100
		Safety Equipment					\$3,000
							<i>Detail Total</i>
							\$7,100
20705035	56220	OPERATING SUPPLIES	\$17,742	\$24,103	\$29,500	\$29,175	\$29,500
		<i>Line Item Detail Description</i>					<i>Detail Total</i>
		Roadway and Sewer Repair Materials					\$15,000
		Site Restoration Materials					\$5,000
		Biochemical Grease Remover					\$7,500
		Emergency Supplies and Barricades					\$2,000
							<i>Detail Total</i>
							\$29,500
20705035	56230	SMALL TOOLS AND EQUIPMENT	\$4,735	\$3,083	\$7,550	\$7,175	\$7,550
		<i>Line Item Detail Description</i>					<i>Detail Total</i>
		Hand Tools					\$1,000
		Confined Space Gas Detector					\$800
		Emergency Sewer Equipment					\$5,000
		High Volume Safety Equipment					\$750
							<i>Detail Total</i>
							\$7,550
20705035	57280	REPAIR & MAINTENANCE SUPPLIES	\$29,066	\$29,631	\$37,000	\$28,675	\$34,500
		<i>Line Item Detail Description</i>					<i>Detail Total</i>
		Small Equipment Parts and Supplies					\$10,000
		Seal Tight Manhole Covers					\$7,500
		Emergency Repair Supplies					\$5,000
		Lift Station Supplies					\$3,000
		Specialty Equipment Parts					\$5,000
		Sewer System Maintenance Supplies					\$4,000
							<i>Detail Total</i>
							\$34,500
		Total Supplies	\$58,128	\$60,572	\$81,150	\$72,125	\$78,650
54-Capital							
20705035	60020	IMPROVEMENTS NOT TO BUILDINGS	\$42,551	\$65,755	\$1,045,000	\$1,070,000	\$1,370,000
		<i>Line Item Detail Description</i>					<i>Detail Total</i>
		Sanitary Sewer Installation - Sunset & Brookview					\$675,000
		Sanitary Pipe Rehabilitation Program					\$195,000
		Sanitary Manhole Program					\$90,000
		Sanitary Sewer Improvements-MWRD					\$200,000
		GIS Equipment and Technology					\$25,000
		Lift Sta 3 Improvements-Richnee & Tall Oaks					\$30,000
		Sanitary Sewer System Master Plan					\$30,000
		Sanitary Sewer Installation-Brockway-C & E					\$125,000
							<i>Detail Total</i>
							\$1,370,000
		Total Capital Expenditures	\$42,551	\$65,755	\$1,045,000	\$1,070,000	\$1,370,000
		Total Expenses	\$855,373	\$909,086	\$2,019,275	\$1,871,517	\$2,336,825
STORMWATER							
50-Salaries							
20705040	50010	SALARIES AND WAGES	\$81,009	\$53,783	\$89,801	\$46,049	\$52,098
20705040	50015	SEASONAL SALARIES AND WAGES	\$9,476	\$6,829	\$16,000	\$16,000	\$16,000
20705040	50020	OVERTIME	\$4,761	\$2,699	\$15,000	\$5,000	\$15,000
		Total Salaries	\$95,246	\$63,311	\$120,801	\$67,049	\$83,098
51-Benefits							
20705040	51041	SICK LEAVE BUYBACK	\$1,869	\$0	\$2,013	\$0	\$0
20705040	51050	POST EMPLOYMENT HEALTH PLAN	\$2,068	\$1,698	\$2,378	\$1,697	\$237
20705040	52061	RETIREMENT PLAN CONTRIBUTION	\$13,202	\$8,714	\$14,975	\$6,146	\$14,124



			2017 Actual	2018 Actual	2019 Budget	2019 Estimated	2020 Adopted
20705040	52065	FICA CONTRIBUTION	\$7,305	\$4,898	\$9,129	\$4,163	\$6,684
20705040	52130	GROUP HEALTH INSURANCE	\$19,217	\$12,242	\$31,013	\$13,511	\$3,604
		Total Benefits	\$43,662	\$27,552	\$59,508	\$25,517	\$24,649
52-Contractual							
20705040	53090	PHYSICAL EXAMS	\$408	\$0	\$500	\$250	\$250
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		<i>Exams & Random CDL Testing</i>					\$250
						<i>Detail Total</i>	\$250
20705040	54300	TELECOMMUNICATIONS	\$0	\$0	\$0	\$0	
20705040	54610	PROFESSIONAL SERVICES	\$69,934	\$105,448	\$75,500	\$75,500	\$84,000
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		<i>Pond Weed Control</i>					\$8,000
		<i>GIS Support & Mnt</i>					\$46,000
		<i>Stormwater Engineering Services</i>					\$30,000
						<i>Detail Total</i>	\$84,000
20705040	54611	OTHER SERVICES	\$1,000	\$1,000	\$6,000	\$6,000	\$6,000
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		<i>NPDES Annual Permit Fee</i>					\$1,000
		<i>NPDES Engineering & Inspections</i>					\$5,000
						<i>Detail Total</i>	\$6,000
20705040	54640	OUTSIDE REPAIR AND MAINTENANCE	\$48,345	\$82,278	\$137,000	\$110,250	\$122,000
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		<i>Outfall Point Repairs</i>					\$10,000
		<i>Inlet Repairs</i>					\$10,000
		<i>Residential Drainage Assistance</i>					\$10,000
		<i>Storm Sewer Repairs</i>					\$15,000
		<i>Storm Sewer Improvements</i>					\$42,500
		<i>Landscape Maintenance - Barker and Kennedy Ponds</i>					\$2,000
		<i>Natural Area Maintenance</i>					\$17,500
		<i>Inspection/Cleaning/System</i>					\$15,000
						<i>Detail Total</i>	\$122,000
20705040	54900	DISPOSAL / DEBRIS AND WASTE	\$9,176	\$5,551	\$10,000	\$10,000	\$10,000
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		<i>Catch Basin Debris</i>					\$10,000
						<i>Detail Total</i>	\$10,000
		Total Contractual Services	\$128,863	\$194,277	\$229,000	\$202,000	\$222,250
53-Supplies							
20705040	56100	SUPPLIES UNIFORMS & CLOTHING	\$0	\$416	\$775	\$775	\$775
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		<i>Uniforms</i>					\$550
		<i>Safety Equipment</i>					\$225
						<i>Detail Total</i>	\$775
20705040	56220	OPERATING SUPPLIES	\$17,197	\$11,613	\$15,250	\$13,725	\$15,250
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		<i>Equipment Saw Blades</i>					\$250
		<i>Asphalt/Concrete/Gravel</i>					\$13,000
		<i>Emergency Supplies</i>					\$1,500
		<i>Pump Parts and Hoses</i>					\$500
						<i>Detail Total</i>	\$15,250
20705040	56230	SMALL TOOLS AND EQUIPMENT	\$454	\$1,613	\$2,250	\$2,250	\$2,750
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		<i>Hand Tools</i>					\$500



			2017 Actual	2018 Actual	2019 Budget	2019 Estimated	2020 Adopted
		<i>Concrete Saw</i>					\$750
		<i>Dewatering Pumps</i>					\$1,500
						Detail Total	\$2,750
20705040	57280	REPAIR & MAINTENANCE SUPPLIES	\$16,993	\$13,058	\$21,000	\$18,500	\$21,000
						Detail Total	\$21,000
		<i>Manhole Covers and Frames</i>					\$10,000
		<i>Precast Manhole Sections and Supplies</i>					\$4,000
		<i>Pipe and Repair Supplies</i>					\$4,000
		<i>Hydroseed Supplies and Materials</i>					\$2,000
		<i>Detention and Retention Maintenance Supplies</i>					\$1,000
						Detail Total	\$21,000
		Total Supplies	\$34,644	\$26,701	\$39,275	\$35,250	\$39,775
54-Capital							
20705040	60020	IMPROVEMENTS NOT TO BUILDINGS	\$30,821	\$24,505	\$710,000	\$710,000	\$660,000
						Detail Total	\$660,000
		<i>Brookwood Detention Repairs</i>					\$25,000
		<i>Storm Sewer Rehabilitation Program</i>					\$150,000
		<i>Salt Creek Outfall Repairs</i>					\$25,000
		<i>Road Program Storm Sewer Repairs</i>					\$60,000
		<i>Wetland and Natural Area Management-Algonquin & Barker</i>					\$25,000
		<i>Industrial Area Drainage Improvement - Eng.</i>					\$300,000
		<i>Drainage Improvement-Federal Funding-Park Street</i>					\$75,000
						Detail Total	\$660,000
		Total Capital Expenditures	\$30,821	\$24,505	\$710,000	\$710,000	\$660,000

REFUSE FUND (16)

The Refuse Fund is an enterprise fund and is used to account for waste collection and disposal services provided by the City to its residents. The City provides curbside and special pickup collection of household and yard waste, and contracts for recycling services.

	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted Budget	FY 2019 Estimated Projection	FY 2020 Budget
Revenue					
Charges for Service	2,172,850	2,166,195	2,163,924	2,163,924	2,163,924
Miscellaneous	23,284	16,438	28,000	29,050	28,000
Total Revenue	2,196,134	2,182,633	2,191,924	2,192,974	2,191,924
Expenses					
Salaries	238,269	230,730	287,208	273,718	290,538
Benefits	153,537	138,405	110,546	109,529	152,193
Contractual Services	1,783,879	1,821,886	1,820,500	1,823,500	1,868,050
Supplies	4,575	7,029	11,850	11,450	11,850
Debt Service	36,205	0	0	0	0
Other Financing Uses	0	0	0	0	0
Total Expenses	2,216,465	2,198,050	2,230,104	2,218,197	2,322,631
Surplus (Deficit)	(20,331)	(15,417)	(38,180)	(25,223)	(130,707)
Ending Fund Balance Equivalent	1,020,333	1,054,110	787,839	953,218	822,511
	46%	48%	35%	43%	35%
Refuse Fund Balance Policy Range = 30% to 50% of Expenses					
	<i>Audited Fund Balance</i>	<i>Audited Fund Balance</i>	<i>Fund Balance Estimate Per Budget</i>	<i>Estimate of Fund Balance</i>	<i>Estimate of Fund Balance</i>

Notes:

- 1) The City Council adopted a Refuse Fund Balance Policy which will strive to hold between 30% to 50% Fund Balance (Ending Fund Balance As a % of Expenses).
- 2) The last year of the bond repayment was in FY 2017.
- 3) There is no rate increase to the monthly Refuse Rate of \$29.95.
- 4) There have been no rate increases since FY 2014.
(In FY 2013 the Refuse Rate was \$29.36 per month and prior to that it was \$32.50 per month.)
- 5) Remember that this Fund is an Enterprise Fund and has a Fund Balance Equivalent. There are additional items that are included in the Fund Balance Estimate per the City's Auditors. The Fund Balance Equivalent has other items included from the Balance Sheet. It is not a one-for-one calculation from the Surplus (Deficit) data.



			2017 Actual	2018 Actual	2019 Budget	2019 Estimated	2020 Adopted
REFUSE FUND							
43-Licenses &							
16	46542	PENALTIES	\$25,190	\$23,805	\$25,000	\$25,000	\$25,000
Total Licenses & Permits			\$25,190	\$23,805	\$25,000	\$25,000	\$25,000
45-Charges for							
16	46640	SPECIAL SVC	\$300	\$200	\$500	\$500	\$500
16	46645	SPECIAL SVC - BRUSH PICK UP	\$0	\$0	\$100	\$100	\$100
16	46755	REFUSE SERVICE	\$2,147,360	\$2,142,190	\$2,138,324	\$2,138,324	\$2,138,324
Total Charges for Services			\$2,147,660	\$2,142,390	\$2,138,924	\$2,138,924	\$2,138,924
46-Investment							
16	47710	INVESTMENT EARNINGS	\$1,505	\$3,827	\$1,500	\$1,500	\$1,500
Total Investment Earnings			\$1,505	\$3,827	\$1,500	\$1,500	\$1,500
47-Miscellaneous							
16	48790	MISCELLANEOUS INCOME	\$1,429	\$584	\$500	\$550	\$500
16	48792	REIMBURSEMENTS	\$0	\$727	\$0	\$0	\$0
16	48795	RECYCLING INCENTIVE PROGRAM	\$20,350	\$11,301	\$26,000	\$27,000	\$26,000
Total Miscellaneous Income			\$21,779	\$12,611	\$26,500	\$27,550	\$26,500
Total Revenues			\$2,196,134	\$2,182,633	\$2,191,924	\$2,192,974	\$2,191,924
REFUSE FINANCE							
52-Contractual							
16202000	54040	ADMINISTRATIVE FEES	\$415,000	\$415,000	\$422,300	\$422,300	\$435,000
16202000	54210	BANK FEES	\$25,882	\$15,520	\$25,000	\$25,000	\$25,000
16202000	54275	VEHICLE MAINTENANCE CHARGEBACK	\$200,000	\$200,000	\$191,900	\$191,900	\$200,000
16202000	54280	LIABILITY INSURANCE CHARGEBACK	\$80,000	\$75,000	\$75,000	\$75,000	\$75,000
16202000	54285	VEHICLE REPLACEMENT CHARGEBACK	\$165,000	\$165,000	\$175,000	\$175,000	\$180,000
16202000	54286	EQUIPMENT CHARGEBACK	\$45,000	\$45,000	\$42,000	\$45,000	\$44,100
16202000	54295	BUILDING & LAND CHARGEBACK	\$65,000	\$65,000	\$63,000	\$63,000	\$65,000
16202000	54310	POSTAGE	\$7,228	\$5,932	\$8,000	\$8,000	\$8,000
16202000	54610	PROFESSIONAL SERVICES	\$1,625	\$2,329	\$3,000	\$3,000	\$3,000
Total Contractual Services			\$1,004,734	\$988,781	\$1,005,200	\$1,008,200	\$1,035,100
56-Other Financing							
16202000	80061	TSR TO LOCAL ROAD FUND	\$0	\$0	\$0	\$0	\$0
Total Other Financing Uses			\$0	\$0	\$0	\$0	\$0
Total Expenses			\$1,004,734	\$988,781	\$1,005,200	\$1,008,200	\$1,035,100
REFUSE							
50-Salaries							
16705045	50010	SALARIES AND WAGES	\$212,927	\$216,902	\$246,208	\$251,718	\$249,538
16705045	50015	SEASONAL SALARIES AND WAGES	\$17,566	\$6,376	\$16,000	\$16,000	\$16,000
16705045	50020	OVERTIME	\$7,776	\$7,452	\$25,000	\$6,000	\$25,000
Total Salaries			\$238,269	\$230,730	\$287,208	\$273,718	\$290,538
51-Benefits							
16705045	51041	SICK LEAVE BUYBACK	\$954	\$24	\$0	\$0	\$0



			2017 Actual	2018 Actual	2019 Budget	2019 Estimated	2020 Adopted
16705045	51050	POST EMPLOYMENT HEALTH PLAN	\$2,881	\$1,140	\$1,179	\$1,179	\$1,221
16705045	52061	RETIREMENT PLAN CONTRIBUTION	\$36,588	\$39,162	\$36,056	\$32,834	\$47,483
16705045	52065	FICA CONTRIBUTION	\$19,008	\$20,289	\$21,574	\$20,305	\$21,601
16705045	52130	GROUP HEALTH INSURANCE	\$94,105	\$77,790	\$51,737	\$55,211	\$81,888
		Total Benefits	\$153,537	\$138,405	\$110,546	\$109,529	\$152,193
52-Contractual							
16705045	53090	PHYSICAL EXAMS	\$582	\$1,009	\$500	\$500	\$500
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		<i>CDL Random Testing</i>					\$500
					<i>Detail Total</i>		\$500
16705045	53110	PROFESSIONAL DEVELOPMENT	\$357	\$293	\$800	\$800	\$2,300
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		<i>Seminars</i>					\$500
		<i>IRMA Injury Prevention Prog</i>					\$300
		<i>IPSI/MAPSI</i>					\$1,500
					<i>Detail Total</i>		\$2,300
16705045	54225	DUMP FEES	\$499,995	\$518,779	\$545,000	\$545,000	\$560,150
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		<i>Refuse Disposal</i>					\$437,750
		<i>Landscape Waste</i>					\$82,400
		<i>SWANCC True Up</i>					\$40,000
					<i>Detail Total</i>		\$560,150
16705045	54270	PRINTING AND DUPLICATING	\$0	\$500	\$500	\$500	\$500
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		<i>Refuse Guidelines</i>					\$250
		<i>Refuse Door Tags</i>					\$250
					<i>Detail Total</i>		\$500
16705045	54300	TELECOMMUNICATIONS	\$439	\$179	\$0	\$0	
16705045	54611	OTHER SERVICES	\$1,372	\$1,875	\$1,500	\$1,500	\$1,500
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		<i>Portable Facility Rental</i>					\$500
		<i>SWAP Program</i>					\$1,000
					<i>Detail Total</i>		\$1,500
16705045	54615	RECYCLING PROGRAM	\$276,401	\$310,469	\$267,000	\$267,000	\$267,000
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		<i>Recycling Collection</i>					\$266,750
		<i>Brochures</i>					\$250
					<i>Detail Total</i>		\$267,000
16705045	54250	TRAVEL AND LODGING	\$0	\$0	\$0	\$0	\$1,000
		Total Contractual Services	\$779,145	\$833,105	\$815,300	\$815,300	\$832,950
53-Supplies							
16705045	56100	SUPPLIES UNIFORMS & CLOTHING	\$2,104	\$2,024	\$3,200	\$3,200	\$3,200
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		<i>Uniforms</i>					\$2,200
		<i>Safety Equipment</i>					\$1,000
					<i>Detail Total</i>		\$3,200
16705045	56220	OPERATING SUPPLIES	\$2,471	\$4,683	\$8,300	\$7,900	\$8,300
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		<i>Container Replacement 2YD</i>					\$800



		2017 Actual	2018 Actual	2019 Budget	2019 Estimated	2020 Adopted
						\$2,500
						\$5,000
					Detail Total	\$8,300
16705045	56230 SMALL TOOLS AND EQUIPMENT	\$0	\$322	\$350	\$350	\$350
					Detail Total	\$350
					Detail Total	\$350
Total Supplies		\$4,576	\$7,029	\$11,850	\$11,450	\$11,850
Total Expenses		\$1,175,527	\$1,209,269	\$1,224,904	\$1,209,997	\$1,287,531

GARAGE FUND (14)

The Garage Fund is an internal service fund. Departments (or funds) are charged a fee for vehicle maintenance based on a five-year average of actual maintenance and fuel consumption within their departments (or funds). All expenses related to vehicle maintenance are charged here, including fuel purchases. [Compensated absences are attributed here during the audit].

	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2019 Estimated Projection	FY 2020 Budget
Revenue					
Charges for Service	1,530,780	1,551,762	1,552,650	1,552,650	1,543,000
Miscellaneous	5,833	6,509	6,500	6,500	6,500
Total Revenue	1,536,612	1,558,271	1,559,150	1,559,150	1,549,500
Expenses					
Salaries	334,147	364,177	371,960	351,650	380,940
Benefits	152,529	165,919	156,564	152,439	175,039
Contractual Services	484,410	492,717	531,750	509,725	534,100
Supplies	354,349	388,440	487,800	397,850	491,100
Total Expenses	1,325,436	1,411,253	1,548,074	1,411,664	1,581,179
Surplus (Deficit)	211,176	147,018	11,076	147,486	(31,679)
Ending Fund Balance Equivalent	880,867	1,027,885	798,330	1,175,371	1,143,692
	<i>Audited Fund Balance</i>	<i>Audited Fund Balance</i>	<i>Fund Balance Estimate Per Budget</i>	<i>Estimate of Fund Balance</i>	<i>Estimate of Fund Balance</i>

Notes:

- 1) Some of the FY 2020 chargebacks have been increased slightly but are not at full funding.
- 2) In December 2019, the City Council adopted a Fund Balance Policy for the Garage Fund which the City will strive to maintain a range of reserves between \$1.0 million to \$1.5 million annually.



			2017 Actual	2018 Actual	2019 Budget	2019 Estimated	2020 Adopted
GARAGE FUND							
45-Charges For Services							
14	46540	SERVICE FEES - PARK DIST	\$7,780	\$17,562	\$15,000	\$15,000	\$15,000
14	46901	SVC CHARGEBACK - GENERAL	\$909,000	\$919,200	\$928,400	\$928,400	\$930,000
14	46916	SVC CHARGEBACK - REFUSE	\$200,000	\$200,000	\$191,900	\$191,900	\$200,000
14	46920	SVC CHARGEBACK - UTILITIES	\$234,000	\$235,000	\$237,350	\$237,350	\$238,000
14	46961	SVC CHARGEBACK - LOCAL ROADS	\$180,000	\$180,000	\$180,000	\$180,000	\$160,000
		Total Charges for Services	\$1,530,780	\$1,551,762	\$1,552,650	\$1,552,650	\$1,543,000
46-Investment							
14	47710	INVESTMENT EARNINGS	\$273	\$1,642	\$1,000	\$1,000	\$1,000
		Total Investment Earnings	\$273	\$1,642	\$1,000	\$1,000	\$1,000
47-Miscellaneous							
14	48790	MISCELLANEOUS INCOME	\$0	\$0	\$500	\$500	\$500
14	48792	REIMBURSEMENTS	\$5,560	\$4,867	\$5,000	\$5,000	\$5,000
		Total Miscellaneous Income	\$5,560	\$4,867	\$5,500	\$5,500	\$5,500
		Total Revenues	\$1,536,612	\$1,558,271	\$1,559,150	\$1,559,150	\$1,549,500
GARAGE							
50-Salaries							
14705015	50010	SALARIES AND WAGES	\$332,937	\$360,690	\$366,460	\$349,650	\$375,440
14705015	50020	OVERTIME	\$1,210	\$3,487	\$5,500	\$2,000	\$5,500
		Total Salaries	\$334,147	\$364,177	\$371,960	\$351,650	\$380,940
51-Benefits							
14705015	51041	SICK LEAVE BUYBACK	\$0	\$2,033	\$2,084	\$3,473	\$1,785
14705015	51050	POST EMPLOYMENT HEALTH PLAN	\$4,854	\$6,666	\$5,393	\$2,937	\$6,315
14705015	52061	RETIREMENT PLAN CONTRIBUTION	\$52,119	\$57,690	\$47,807	\$46,708	\$62,917
14705015	52065	FICA CONTRIBUTION	\$25,563	\$28,959	\$28,918	\$28,685	\$29,634
14705015	52130	GROUP HEALTH INSURANCE	\$69,993	\$70,571	\$72,362	\$70,636	\$74,388
		Total Benefits	\$152,529	\$165,919	\$156,564	\$152,439	\$175,039
52-Contractual							
14705015	53090	PHYSICAL EXAMS	\$115	\$120	\$400	\$400	\$400
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		<i>Physical Exams</i>					\$400
						<i>Detail Total</i>	\$400
14705015	53110	PROFESSIONAL DEVELOPMENT	\$3,454	\$2,255	\$8,250	\$7,000	\$7,000
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		<i>Mechanic Certification Training</i>					\$2,500
		<i>IPSI/MAPSI Training</i>					\$1,500
		<i>IRMA Prevention Program</i>					\$500
		<i>Fleet Software Training</i>					\$2,500
						<i>Detail Total</i>	\$7,000
14705015	54040	ADMINISTRATIVE FEES	\$219,000	\$220,000	\$226,000	\$226,000	\$235,000
14705015	54250	TRAVEL AND LODGING	\$410	\$312	\$500	\$1,000	\$1,000
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		<i>IPSI/MAPSI Training</i>					\$1,000



			2017 Actual	2018 Actual	2019 Budget	2019 Estimated	2020 Adopted
						Detail Total	\$1,000
14705015	54280	LIABILITY INSURANCE CHARGEBACK	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
14705015	54285	VEHICLE REPLACEMENT CHARGEBACK	\$20,000	\$21,000	\$25,000	\$25,000	\$30,000
14705015	54286	EQUIPMENT CHARGEBACK	\$10,000	\$12,000	\$10,000	\$12,000	\$10,500
14705015	54295	BUILDING & LAND CHARGEBACK	\$115,000	\$120,000	\$122,850	\$122,850	\$130,000
14705015	54300	TELECOMMUNICATIONS	\$815	\$433	\$500	\$250	\$250
		Line Item Detail Description					Detail Total
		<i>Telecommunications</i>					\$250
						Detail Total	\$250
14705015	54610	PROFESSIONAL SERVICES	\$12,965	\$12,662	\$13,000	\$13,000	\$17,200
		Line Item Detail Description					Detail Total
		<i>Hoist Inspections</i>					\$1,000
		<i>Vehicle Lift Inspections</i>					\$1,500
		<i>Vehicle Fire Ext Inspections</i>					\$1,250
		<i>Safety Lane Inspections</i>					\$3,000
		<i>CFA Fleet Software Support</i>					\$3,000
		<i>Vehicle Radio Testing & Service</i>					\$3,250
		<i>Parts Washer and Brake Machine</i>					\$2,200
		<i>Oil Fuel & Antifreeze Disposal</i>					\$2,000
						Detail Total	\$17,200
14705015	54630	DUES AND SUBSCRIPTIONS	\$226	\$1,677	\$1,750	\$1,325	\$1,750
		Line Item Detail Description					Detail Total
		<i>Municipal Fleet Mgr Membership</i>					\$250
		<i>Diagnostic All Data</i>					\$1,500
						Detail Total	\$1,750
14705015	54640	OUTSIDE REPAIR AND MAINTENANCE	\$82,426	\$82,258	\$103,500	\$80,900	\$81,000
		Line Item Detail Description					Detail Total
		<i>Fire Veh Equip & Repairs</i>					\$12,500
		<i>Chassis Repairs</i>					\$14,500
		<i>Shop & Small Equip Repair</i>					\$15,000
		<i>Police Veh Equip & Repairs</i>					\$10,000
		<i>Major Engine Repairs</i>					\$14,500
		<i>Heavy Equipment Repairs</i>					\$14,500
						Detail Total	\$81,000
		Total Contractual Services	\$484,410	\$492,717	\$531,750	\$509,725	\$534,100
53-Supplies							
14705015	56100	SUPPLIES UNIFORMS & CLOTHING	\$3,724	\$3,747	\$6,600	\$6,500	\$6,600
		Line Item Detail Description					Detail Total
		<i>Uniforms</i>					\$5,600
		<i>Safety Equipment</i>					\$1,000
						Detail Total	\$6,600
14705015	56220	OPERATING SUPPLIES	\$3,143	\$2,521	\$2,500	\$4,450	\$5,100
		Line Item Detail Description					Detail Total
		<i>Shop Supplies</i>					\$1,500
		<i>Shop Rag Service</i>					\$1,000
		<i>Soap & Degreaser Supplies</i>					\$1,500
		<i>Shop Pressure Washer Supplies</i>					\$500
		<i>Oil Dry</i>					\$500
		<i>Chemicals and Cleaners</i>					\$100
						Detail Total	\$5,100
14705015	56230	SMALL TOOLS AND EQUIPMENT	\$9,156	\$7,995	\$9,500	\$7,200	\$7,200



		2017 Actual	2018 Actual	2019 Budget	2019 Estimated	2020 Adopted
		<i>Line Item Detail Description</i>			<i>Detail Total</i>	
		<i>Mechanical Tools</i>			\$1,200	
		<i>Diagnostic Software Updates</i>			\$4,000	
		<i>Shop Tools</i>			\$2,000	
					<i>Detail Total</i>	
14705015	56240	BOOKS AND PUBLICATIONS	\$0	\$0	\$500	\$500
		<i>Line Item Detail Description</i>			<i>Detail Total</i>	
		<i>Books and Publications</i>			\$500	
					<i>Detail Total</i>	
					\$500	
14705015	56250	GASOLINE/FUEL	\$204,705	\$231,409	\$317,000	\$237,750
		<i>Line Item Detail Description</i>			<i>Detail Total</i>	
		<i>Diesel</i>			\$105,750	
		<i>Gasoline</i>			\$195,750	
		<i>Propane</i>			\$500	
		<i>Outside Fuel Purchases</i>			\$15,000	
					<i>Detail Total</i>	
14705015	56255	TIRES	\$32,103	\$34,201	\$41,000	\$30,750
		<i>Line Item Detail Description</i>			<i>Detail Total</i>	
		<i>Tire Disposal Fee</i>			\$500	
		<i>Mounting & Repair Supplies</i>			\$2,000	
		<i>Sedan & Light Truck</i>			\$8,500	
		<i>Heavy Duty Truck</i>			\$22,000	
		<i>Off Road Equipment</i>			\$8,000	
					<i>Detail Total</i>	
					\$41,000	
14705015	57280	REPAIR & MAINTENANCE SUPPLIES	\$101,518	\$108,568	\$110,700	\$110,700
		<i>Line Item Detail Description</i>			<i>Detail Total</i>	
		<i>Engine Fluids & Lubricants</i>			\$22,000	
		<i>Engine & Equipment Filters</i>			\$10,000	
		<i>Oil Dry</i>			\$500	
		<i>Batteries</i>			\$9,000	
		<i>Belts/Hoses/Water Pumps</i>			\$1,000	
		<i>Chemicals & Cleaners</i>			\$1,000	
		<i>Drive Train</i>			\$4,000	
		<i>Equipment Repairs</i>			\$8,000	
		<i>Hardware & Shop Supplies</i>			\$6,000	
		<i>Lights & Bulbs</i>			\$3,000	
		<i>Parts Washer & Brake Machine</i>			\$2,200	
		<i>Heavy Truck & Plow Parts</i>			\$15,000	
		<i>Fabrication Supplies & Steel</i>			\$2,000	
		<i>Suspension & Steering Repairs</i>			\$15,000	
		<i>Oil Fuel & Antifreeze Disposal</i>			\$2,000	
		<i>Welding Supplies</i>			\$3,000	
		<i>Light Truck & Car Repair Parts</i>			\$10,000	
					<i>Detail Total</i>	
					\$113,700	
		Total Supplies	\$354,349	\$388,440	\$487,800	\$397,850
56-Other Financing						
14705015	80001	TSR TO GENERAL FUND	\$0	\$0	\$0	\$0
		Total Other Financing Uses	\$0	\$0	\$0	\$0
		Total Expenses	\$1,325,436	\$1,411,253	\$1,548,074	\$1,411,664
						\$1,581,179

VEHICLE & EQUIPMENT REPLACEMENT FUND (25)

The Vehicle & Equipment Replacement Fund is an internal service fund used for vehicles and equipment. Additionally major capital items that have a cost greater than \$25,000 and a useful life expectancy of at least three years are generally funded in this fund.

	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted Budget	FY 2019 Estimated Projection	FY 2020 Budget
Revenue					
Charges for Service	\$ 1,401,200	\$ 1,440,362	\$ 1,507,900	\$ 1,507,900	\$ 1,534,700
Miscellaneous	21,993	50,508	10,250	40,250	10,250
Other Financing Sources	100,000	100,000	125,000	125,000	100,000
Total Revenue	1,523,193	1,590,870	1,643,150	1,673,150	1,644,950
Expenses					
Capital Outlay	1,020,275	2,025,290	2,440,000	1,665,000	2,098,500
Total Expenses	1,020,275	2,025,290	2,440,000	1,665,000	2,098,500
Surplus (Deficit)	502,918	(434,420)	(796,850)	8,150	(453,550)
Ending Fund Balance Equivalent	\$ 1,977,679	\$ 1,059,339	\$ 951,293	\$ 1,123,157	\$ 669,607

Notes:

1) The City started the repayment in FY 2016 of the \$1.0 interfund loan to the General Fund. There was a \$100,000 payment from the General Fund in FY 2016 to FY 2019 Budgets. This may be expedited over time.

The FY 2020 Budget continues the annual repayment of \$100,000 from the General Fund to the Vehicle & Equipment Replacement Fund. At the end of FY 2020, the interfund loan will be 50% paid.

2) Chargebacks are increased slightly in the FY 2020 Budget but they are not fully funded.



			2017 Actual	2018 Actual	2019 Budget	2019 Estimated	2020 Adopted
VEHICLE & EQUIPMENT							
45-Charges for							
25	46901	SVC CHARGEBACK - GENERAL	\$506,200	\$511,262	\$535,400	\$535,400	\$552,600
25	46902	EQUIPMENT CHBK - GENERAL FUND	\$73,600	\$78,000	\$85,000	\$85,000	\$90,000
25	46914	SVC CHARGEBACK - GARAGE	\$20,000	\$21,000	\$25,000	\$25,000	\$30,000
25	46915	SVC CHARGEBACK - EQUIPMENT	\$10,000	\$12,000	\$10,000	\$10,000	\$10,500
25	46916	SVC CHARGEBACK - REFUSE	\$165,000	\$165,000	\$175,000	\$175,000	\$180,000
25	46920	SVC CHARGEBACK - UTILITIES	\$310,000	\$313,100	\$325,500	\$325,500	\$337,000
25	46961	SVC CHARGEBACK - LOCAL ROADS	\$200,000	\$200,000	\$200,000	\$200,000	\$175,000
25	46992	EQUIPMENT CHBK - UTILITIES	\$45,000	\$45,000	\$50,000	\$50,000	\$52,500
25	46993	EQUIPMENT CHBK - REFUSE	\$45,000	\$45,000	\$42,000	\$42,000	\$44,100
25	46994	EQUIPMENT CHBK - 911	\$26,400	\$50,000	\$60,000	\$60,000	\$63,000
		Total Charges for Services	\$1,401,200	\$1,440,362	\$1,507,900	\$1,507,900	\$1,534,700
46-Investment							
25	47710	INVESTMENT EARNINGS	\$122	\$387	\$250	\$250	\$250
		Total Investment Earnings	\$122	\$387	\$250	\$250	\$250
47-Miscellaneous							
25	48792	REIMBURSEMENTS	\$12,265	\$0	\$0	\$0	\$0
25	48800	GAIN/LOSS ON SALE OF F/A	\$9,606	\$50,121	\$10,000	\$40,000	\$10,000
		Total Miscellaneous Income	\$21,871	\$50,121	\$10,000	\$40,000	\$10,000
48-Other Financing							
25	49901	TSR FROM GENERAL	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
25	49947	TSR FROM DEBT SERVICE	\$0	\$0	\$25,000	\$25,000	\$0
		Total Other Financing Scrs	\$100,000	\$100,000	\$125,000	\$125,000	\$100,000
		Total Revenues	\$1,523,193	\$1,590,870	\$1,643,150	\$1,673,150	\$1,644,950
OTHER							
54-Capital							
25005025	60003	EQUIPMENT - CITYWIDE	\$30,367	\$34,801	\$25,000	\$25,000	\$25,000
		Total Capital Expenditures	\$30,367	\$34,801	\$25,000	\$25,000	\$25,000
		Total Expenses	\$30,367	\$34,801	\$25,000	\$25,000	\$25,000
IT EQUIPMENT							
54-Capital							
25255025	60006	EQUIPMENT - IT	\$55,088	\$74,505	\$770,000	\$375,000	\$836,500
		<i>Line Item Detail Description</i>					<i>Detail Total</i>
		<i>Citywide Software - ERP Phase 2</i>					<i>\$250,000</i>
		<i>Wireless Back Up System</i>					<i>\$80,000</i>
		<i>Microsoft Office Licenses</i>					<i>\$60,000</i>
		<i>Desktop / Laptop Replacements</i>					<i>\$55,000</i>
		<i>City Security - Proximity Card Readers & Cameras</i>					<i>\$300,000</i>
		<i>City Council AV Upgrades</i>					<i>\$26,500</i>
		<i>Email System Upgrade - IT Server Room</i>					<i>\$65,000</i>
							<i>Detail Total</i>
							<i>\$836,500</i>
		Total Capital Expenditures	\$55,088	\$74,505	\$770,000	\$375,000	\$836,500
		Total Expenses	\$55,088	\$74,505	\$770,000	\$375,000	\$836,500
POLICE							
54-Capital							



			2017 Actual	2018 Actual	2019 Budget	2019 Estimated	2020 Adopted
25305025	60033	EQUIPMENT POLICE	\$6,693	\$10,582	\$25,000	\$25,000	\$0
		Total Capital Expenditures	\$6,693	\$10,582	\$25,000	\$25,000	\$0
		Total Expenses	\$6,693	\$10,582	\$25,000	\$25,000	\$0
FIRE VEHICLE							
54-Capital							
25405020	60035	VEHICLES - FIRE	\$6,758	\$0	\$565,000	\$565,000	\$345,000
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		Vehicle - Rescue Squad					\$225,000
		Vehicle Replacement - Hazmat Squad					\$120,000
						<i>Detail Total</i>	\$345,000
		Total Capital Expenditures	\$6,758	\$0	\$565,000	\$565,000	\$345,000
		Total Expenses	\$6,758	\$0	\$565,000	\$565,000	\$345,000
FIRE EQUIPMENT							
54-Capital							
25405025	60034	EQUIPMENT - FIRE	\$19,051	\$0	\$138,000	\$0	\$235,000
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		ECG Monitors					\$125,000
		SCBA Breathing Air System					\$60,000
		Power Cot & Installation					\$50,000
						<i>Detail Total</i>	\$235,000
		Total Capital Expenditures	\$19,051	\$0	\$138,000	\$0	\$235,000
		Total Expenses	\$19,051	\$0	\$138,000	\$0	\$235,000
PW VEHICLE							
54-Capital							
25705020	60037	VEHICLES - UTILITIES	\$0	\$4,367	\$425,000	\$425,000	\$0
25705020	60038	VEHICLES - GARAGE	\$0	\$0	\$0	\$0	\$0
25705020	60039	VEHICLES - REFUSE	\$0	\$0	\$0	\$0	\$275,000
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		Refuse Truck - Rear Load					\$275,000
						<i>Detail Total</i>	\$275,000
25705020	60041	PW VEHICLES	\$0	\$0	\$342,000	\$100,000	\$82,000
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		CD - SUV RM276					\$32,000
		PW Service Truck - RM226					\$50,000
						<i>Detail Total</i>	\$82,000
		Total Capital Expenditures	\$0	\$1,893	\$767,000	\$525,000	\$357,000
		Total Expenses	\$0	\$1,893	\$767,000	\$525,000	\$357,000
PW EQUIPMENT							
54-Capital							
25705025	60036	EQUIPMENT - PUBLIC WORKS	\$20,744	\$1,328	\$150,000	\$150,000	\$300,000
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		Standby Generator					\$150,000
		Asphalt Paving Equipment					\$150,000
						<i>Detail Total</i>	\$300,000
		Total Capital Expenditures	\$20,744	\$1,328	\$150,000	\$150,000	\$300,000

BUILDING AND LAND FUND (33)

The Building and Land Fund is an internal service used for City building maintenance, remodeling, renovation and expansion of current buildings. Departments and funds are charged a fee based on their square footage use of City buildings.

	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted Budget	FY 2019 Estimated Projection	FY 2020 Budget
Revenue					
Charges for Service	544,785	571,792	571,550	571,550	590,600
Investment Earnings	61	193	200	15,200	15,200
Transfer from General Fund	0	0	1,060,000	1,060,000	0
Transfer from Liability Insurance	200,000	200,000	250,000	250,000	200,000
Total Revenue	744,846	771,985	1,881,750	1,896,750	805,800
Expenses					
Contractual Services	180,088	135,064	236,850	221,025	255,700
Supplies	59,815	49,431	66,050	69,650	71,200
Capital Outlay	1,390,717	321,426	1,097,903	825,000	1,210,000
Total Expenses	1,630,620	505,921	1,400,803	1,115,675	1,536,900
Surplus (Deficit)	(885,773)	266,065	480,947	781,075	(731,100)
Ending Fund Balance Equivalent	\$ 14,522	\$ 325,283	\$ 213,172	\$ 1,106,358	\$ 375,258

Notes:

- 1) For the FY 2020 Budget, the Liability Insurance Fund will transfer \$200,000 to this Fund (similar to the FY 2018 & 2019 Budgets).
- 2) Capital expenditures are shown in the FY 2020 Budget. However, projects span multiple years. The Fund Balance estimate has been adjusted to reflect this data.
- 3) Remember that this Fund is an Internal Fund and has a Fund Balance Equivalent. There are additional items that are included in the Fund Balance Estimate per the City's Auditors. The Fund Balance Equivalent has other items included from the Balance Sheet. It is not a one-for-one calculation from the Surplus (Deficit) data.
- 4) The City Council approved Resolution #19-R-04 on January 22, 2019 to repay \$2,120,000 (for the fire stations project land purchase) from the bond proceeds to the General Fund with transfers to the Building & Land Fund (33) of \$1,060,000 and to the Local Road Fund (61) of \$1,060,000.
- 5) Some of the FY 2020 chargebacks have been increased slightly but are not at full funding.



			2017 Actual	2018 Actual	2019 Budget	2019 Estimated	2020 Adopted
BUILDING & LAND							
45-Charges for							
33	46523	PW OPS CHARGE - PARK DISTRICT	\$33,785	\$36,782	\$22,500	\$22,500	\$22,500
33	46901	SVC CHARGEBACK - GENERAL	\$116,000	\$130,000	\$135,450	\$135,450	\$143,100
33	46914	SVC CHARGEBACK - GARAGE	\$115,000	\$120,000	\$122,850	\$122,850	\$130,000
33	46916	SVC CHARGEBACK - REFUSE	\$65,000	\$65,000	\$63,000	\$63,000	\$65,000
33	46920	SVC CHARGEBACK - UTILITIES	\$150,000	\$155,000	\$162,750	\$162,750	\$165,000
33	46961	SVC CHARGEBACK - LOCAL ROADS	\$65,000	\$65,000	\$65,000	\$65,000	\$65,000
		Total Charges for Services	\$544,785	\$571,782	\$571,550	\$571,550	\$590,600
46-Investment							
33	47710	INVESTMENT EARNINGS	\$61	\$193	\$200	\$200	\$200
33	47722	IPRIME PMA INT EARNINGS	\$0	\$0	\$0	\$15,000	\$15,000
		Total Investment Earnings	\$61	\$193	\$200	\$15,200	\$15,200
47-Miscellaneous							
33	48792	REIMBURSEMENTS	\$0	\$0	\$0	\$0	\$0
33	48800	GAIN/LOSS ON SALE OF F/A	\$0	\$0	\$0	\$0	\$0
		Total Miscellaneous Income	\$0	\$0	\$0	\$0	\$0
48-Other Financing							
33	49923	TSR FROM LIABILITY INSURANCE	\$200,000	\$200,000	\$250,000	\$250,000	\$200,000
33	49919	TSR FROM 2018 BOND	\$0	\$0	\$0	\$0	\$0
33	49918	TSR FROM 2018 BOND	\$0	\$0	\$0	\$1,060,000	\$0
		Total Other Financing Scrs	\$200,000	\$200,000	\$250,000	\$1,310,000	\$200,000
		Total Revenues	\$744,846	\$771,975	\$821,750	\$1,896,750	\$805,800

BUILDING & LAND							
52-Contractual							
33705050	54610	PROFESSIONAL SERVICES	\$50,850	\$0	\$66,650	\$50,250	\$67,000

Line Item Detail Description

Detail Total

<i>Generator Service & Monitoring</i>	<i>\$8,000</i>
<i>Fire & Elevator Inspections</i>	<i>\$15,000</i>
<i>Carillon Service</i>	<i>\$1,500</i>
<i>Fire Alarm/Security Monitoring</i>	<i>\$2,000</i>
<i>Boiler Inspections</i>	<i>\$2,500</i>
<i>PW Gate Operator Service</i>	<i>\$1,500</i>
<i>Exterminator Services</i>	<i>\$3,200</i>
<i>Backflow Inspection Service</i>	<i>\$2,800</i>
<i>Architectural & Eng Services</i>	<i>\$20,000</i>
<i>Firing Range Service & Testing</i>	<i>\$7,500</i>
<i>BAS System Mnt & Support-CH HVAC</i>	<i>\$3,000</i>
<i>Detail Total</i>	<i>\$67,000</i>

33705050	54640	OUTSIDE REPAIR AND MAINTENANCE	\$55,928	\$63,165	\$83,700	\$62,775	\$80,700
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Line Item Detail Description

Detail Total

<i>City Hall</i>	<i>\$23,400</i>
<i>Public Works</i>	<i>\$28,800</i>
<i>Fire Stations</i>	<i>\$10,000</i>
<i>Sign & Grounds</i>	<i>\$3,500</i>
<i>HVAC Repairs-Various Locations</i>	<i>\$10,000</i>
<i>Emergency Generator-CH/FD15/FD16</i>	<i>\$5,000</i>
<i>Detail Total</i>	<i>\$80,700</i>

33705050	54920	CLEANING SERVICES	\$56,160	\$58,122	\$58,000	\$58,000	\$58,000
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		2017 Actual	2018 Actual	2019 Budget	2019 Estimated	2020 Adopted	
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		Public Works-North & South					\$18,000
		City Hall-Police Station					\$40,000
						<i>Detail Total</i>	<i>\$58,000</i>
33705050	54930	LANDSCAPE SERVICES	\$17,150	\$13,777	\$28,500	\$50,000	\$50,000
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		Fertilization & Weed Control					\$5,000
		City Building Plantings					\$15,000
		Maintenance-Building & Land					\$20,000
		Holiday Lighting					\$10,000
						<i>Detail Total</i>	<i>\$50,000</i>
		Total Contractual Services	\$180,088	\$135,064	\$236,850	\$221,025	\$255,700
53-Supplies							
33705050	56220	OPERATING SUPPLIES	\$25,364	\$22,434	\$30,200	\$28,650	\$30,200
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		Light Bulbs & Filters					\$12,000
		Flags-US & City					\$1,500
		Building Supplies					\$1,200
		Commodities					\$12,000
		Holiday Decoration Replacement					\$3,500
						<i>Detail Total</i>	<i>\$30,200</i>
33705050	56230	SMALL TOOLS AND EQUIPMENT	\$7,219	\$3,311	\$5,850	\$6,000	\$6,000
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		Tool Allowances					\$1,200
		Diagnostic Equipment					\$3,800
		Specialty Tools & Equipment					\$1,000
						<i>Detail Total</i>	<i>\$6,000</i>
33705050	57280	REPAIR & MAINTENANCE SUPPLIES	\$27,232	\$23,686	\$30,000	\$35,000	\$35,000
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		Electrical/Low Voltage Supplies					\$8,000
		Mechanical Supplies					\$8,000
		Building & Hardware Materials					\$12,000
		Plumbing Supplies					\$7,000
						<i>Detail Total</i>	<i>\$35,000</i>
		Total Supplies	\$59,815	\$49,431	\$66,050	\$69,650	\$71,200
54-Capital							
33705050	60010	BUILDING IMPROVEMENTS	\$211,288	\$0	\$1,097,903	\$825,000	\$1,210,000
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		CH-Interior Building Modifications					\$200,000
		Protective Floor Coating Repairs					\$75,000
		PW North HVAC System Rplc					\$70,000
		PW North-Overhead Door Rplcmnts					\$25,000
		Parking Lot Rehab - Multi-Year					\$125,000
		CH-Elevators (2) Cab Renovations					\$30,000
		Land Acquisition-Hicks & Kirchoff					\$500,000
		PW Interior Renovations					\$75,000
		Repl. Int/Ext Svc Doors - PW					\$50,000
		Mechanical Equipment Replacement					\$25,000
		Replace Holiday Decorations					\$25,000
		Furniture Repair/Replace - City Hall					\$10,000
						<i>Detail Total</i>	<i>\$1,210,000</i>
		Total Capital Expenditures	\$211,288	\$0	\$1,097,903	\$825,000	\$1,210,000

LIABILITY INSURANCE FUND (23)

The Liability Insurance Fund is an internal service fund used for tracking and paying the city's property, casualty and workers compensation claims. The City is a member of the Intergovernmental Risk Management Agency (IRMA), which is an insurance pool consisting of over 75 local units of government. The City pays an annual premium to IRMA, which in turn processes all risk insurance claims for the City. City departments and funds are charged a fee for liability insurance based on insurance industry standards for risk, i.e., salaries (workers compensation), vehicles and budget.

	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2019 Estimated Projection	FY 2020 Budget
Revenue					
Charges for Service	\$ 838,880	\$ 829,436	\$ 830,997	\$ 828,997	\$ 829,317
Investment Earnings	42	189	100	100	100
Reimbursements	288,874	102,832	80,000	80,000	80,000
Total Revenue	1,127,796	932,457	911,097	909,097	909,417
Expenses					
Liability Insurance	754,610	724,704	750,000	725,000	750,000
Reimbursable Repairs/Supplies	22,039	48,822	40,000	50,000	40,000
Workers Comp/Unemployment	450	0	5,000	0	5,000
Other Financing Uses	350,000	350,000	300,000	300,000	200,000
Total Expenses	1,127,099	1,123,526	1,095,000	1,075,000	995,000
Surplus (Deficit)	697	(191,069)	(183,903)	(165,903)	(85,583)
Ending Fund Balance Equivalent	\$ 1,449,461	\$ 1,410,462	\$ 925,094	\$ 1,244,559	\$ 1,158,976
	<i>Audited Fund Balance</i>	<i>Audited Fund Balance</i>	<i>Fund Balance Estimate Per Budget</i>	<i>Estimate of Fund Balance</i>	<i>Estimate of Fund Balance</i>

1) Remember that this Fund is an Internal Service Fund and has a Fund Balance Equivalent. There are additional items that are included in the Fund Balance Estimate per the City's Auditors. The Fund Balance Equivalent has other items included from the Balance Sheet. It is not a one-for-one calculation from the Surplus (Deficit) data.



			2017 Actual	2018 Actual	2019 Budget	2019 Estimated	2020 Adopted
LIABILITY							
45-Charges for							
23	46901	SVC CHARGEBACK - GENERAL	\$498,000	\$498,000	\$500,000	\$498,000	\$500,000
23	46904	SVC CHARGEBACK - E911	\$17,000	\$17,000	\$17,000	\$17,000	\$17,000
23	46905	SVC CHARGEBACK - LIBRARY	\$88,880	\$84,436	\$83,997	\$83,997	\$82,317
23	46914	SVC CHARGEBACK - GARAGE	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
23	46916	SVC CHARGEBACK - REFUSE	\$80,000	\$75,000	\$75,000	\$75,000	\$75,000
23	46920	SVC CHARGEBACK - UTILITIES	\$135,000	\$135,000	\$135,000	\$135,000	\$135,000
		Total Charges for Services	\$838,880	\$829,436	\$830,997	\$828,997	\$829,317
46-Investment							
23	47710	INVESTMENT EARNINGS	\$42	\$189	\$100	\$100	\$100
		Total Investment Earnings	\$42	\$189	\$100	\$100	\$100
47-Miscellaneous							
23	48770	RETIREE INS REIMBURSEMENTS	\$108,017	\$0	\$0	\$0	\$0
23	48771	REIMBURSEMENTS - WORKERS COMP	\$136,075	\$33,618	\$50,000	\$50,000	\$50,000
23	48772	REIMBURSEMENTS - LIABILITY INS	\$43,683	\$69,213	\$30,000	\$30,000	\$30,000
23	48790	MISCELLANEOUS INCOME	\$499	\$0	\$0	\$0	\$0
		Total Miscellaneous Income	\$288,275	\$102,832	\$80,000	\$80,000	\$80,000
		Total Revenues	\$1,127,196	\$932,456	\$911,097	\$909,097	\$909,417
LIABILITY							
51-Benefits							
23002040	54155	UNEMPLOYMENT INSURANCE	\$449	\$0	\$5,000	\$0	\$5,000
		Total Benefits	\$449	\$0	\$5,000	\$0	\$5,000
52-Contractual							
23002040	54140	LIABILITY INSURANCE	\$754,610	\$724,704	\$750,000	\$725,000	\$750,000
23002040	54145	REIMBURSABLE REPAIRS - CS	\$22,039	\$47,038	\$35,000	\$50,000	\$35,000
		Total Contractual Services	\$776,648	\$771,742	\$785,000	\$775,000	\$785,000
53-Supplies							
23002040	57285	REIMBURSABLE REPAIRS/SUPPLIES	\$0	\$1,784	\$5,000	\$0	\$5,000
		Total Supplies	\$0	\$1,784	\$5,000	\$0	\$5,000
56-Other Financing							
23002040	80004	TSR TO 911 FUND	\$150,000	\$150,000	\$0	\$0	\$0
23002040	80033	TSR TO BUILDING & LAND FUND	\$200,000	\$200,000	\$250,000	\$250,000	\$200,000
23002040	80001	TSR TO GENERAL FUND	\$0	\$0	\$50,000	\$50,000	\$0
		Total Other Financing Uses	\$350,000	\$350,000	\$250,000	\$300,000	\$200,000
		Total Expenses	\$1,127,097	\$1,123,526	\$1,045,000	\$1,075,000	\$995,000

HEALTH INSURANCE FUND (45)

The Health Insurance Fund is an internal service fund where the city accumulates funds to pay health insurance premium for its employees. Pursuant to State Statute retiring members of the city are eligible to retain membership in the city's insurance programs. Several retirees have exercised that right, however, are required to pay 100% of the premium cost. Additionally, employee retirement payouts are funded in this fund as accumulated benefit payouts are converted to retiree health insurance benefits. The City of Rolling Meadows participates in IPBC along with numerous other Illinois municipalities.

	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted Budget	FY 2019 Estimated Projection	FY 2020 Budget
Revenue					
Charges for Service	\$ 4,269,487	\$ 4,400,531	\$ 4,640,204	\$ 4,480,277	\$ 4,921,470
Investment Earnings	333	1,512	1,000	4,500	1,000
Changes in Reserves	68,406	0	0	0	0
Total Revenue	4,338,226	4,402,043	4,641,204	4,484,777	4,922,470
Expenses					
Benefits	3,678,146	4,144,967	4,279,018	4,016,858	4,269,152
Contractual Services	5,829	5,823	8,000	5,000	5,000
General Fund Transfer-Unfunded Liab	300,000	378,458	0	0	0
General Fund Transfer	0	150,000	150,000	150,000	150,000
Total Expenses	3,983,975	4,679,248	4,437,018	4,171,858	4,424,152
Surplus (Deficit)	354,251	(277,205)	204,186	312,919	498,318
Ending Fund Balance Equivalent	\$ 1,752,696	\$ 1,473,767	\$ 1,470,101	\$ 1,786,686	\$ 2,017,449
	<i>Audited Fund Balance</i>	<i>Audited Fund Balance</i>	<i>Fund Balance Estimate Per Adopted Budget</i>	<i>Estimate of Fund Balance</i>	<i>Estimate of Fund Balance</i>

Notes:

- 1) For FY 2020, the City has \$1.4 million of reserves in the General Fund (accumulated for several years from the Health Insurance Fund) for the purpose of funding future Compensated Absences (Vacation/Sick Time).
- 2) Remember that this Fund is an Internal Service Fund and has a Fund Balance Equivalent. There are additional items that are included in the Fund Balance Estimate per the City's Auditors. The Fund Balance Equivalent has other items included from the Balance Sheet. It is not a one-for-one calculation from the Surplus (Deficit) data.



			2017 Actual	2018 Actual	2019 Budget	2019 Estimated	2020 Adopted
HEALTH							
45-Charges for							
45	46901	SVC CHARGEBACK - GENERAL	\$2,530,609	\$2,577,500	\$2,792,117	\$2,792,117	\$2,954,612
45	46905	SVC CHARGEBACK - LIBRARY	\$248,901	\$234,707	\$252,770	\$255,773	\$268,561
45	46914	SVC CHARGEBACK - GARAGE	\$57,509	\$58,670	\$72,362	\$39,454	\$74,388
45	46916	SVC CHARGEBACK - REFUSE	\$95,606	\$75,702	\$51,717	\$72,972	\$81,888
45	46920	SVC CHARGEBACK - UTILITIES	\$280,531	\$259,881	\$259,967	\$259,967	\$259,967
45	48775	EMPLOYEE CONTRIBUTIONS	\$355,140	\$363,351	\$411,030	\$409,104	\$438,054
		Total Charges for Services	\$3,568,296	\$3,569,811	\$3,839,963	\$3,829,387	\$4,077,470
46-Investment							
45	47710	INVESTMENT EARNINGS	\$333	\$1,512	\$1,000	\$4,500	\$5,000
		Total Investment Earnings	\$333	\$1,512	\$1,000	\$4,500	\$5,000
47-Miscellaneous							
45	48770	RETIREE INS REIMBURSEMENTS	\$701,191	\$830,720	\$800,241	\$650,890	\$840,000
		Total Miscellaneous Income	\$701,191	\$830,720	\$800,241	\$650,890	\$840,000
48-Other Financing							
45	48880	INSURANCE REBATE	\$68,406	\$0	\$0	\$0	\$0
		Total Other Financing Scrs	\$68,406	\$0	\$0	\$0	\$0
		Total Revenues	\$4,338,226	\$4,402,043	\$4,641,204	\$4,484,777	\$4,922,470
HEALTH							
51-Benefits							
45002050	52131	GROUP HEALTH - PPO WHITE	\$706,046	\$579,174	\$642,734	\$540,478	\$532,390
45002050	52132	GROUP HEALTH - PPO BLUE	\$417,792	\$498,779	\$478,040	\$588,781	\$660,264
45002050	52133	GROUP HEALTH - HMO	\$1,256,444	\$1,285,728	\$1,387,205	\$1,211,013	\$1,155,985
45002050	52134	GROUP HEALTH - RETIREES	\$490,018	\$500,432	\$513,714	\$530,072	\$559,104
45002050	52135	GROUP HEALTH - PSEBA	\$24,412	\$24,979	\$26,330	\$39,413	\$39,413
45002050	52136	GROUP HEALTH - PPO PURPLE	\$48,873	\$78,306	\$51,184	\$112,551	\$121,021
45002050	52137	GROUP HEALTH - HMO ORANGE	\$34,421	\$31,905	\$37,191	\$31,981	\$37,159
45002050	52140	DENTAL INSURANCE - PPO	\$75,106	\$80,225	\$80,195	\$82,471	\$80,560
45002050	52141	DENTAL INSURANCE - RETIREES	\$13,958	\$13,900	\$14,172	\$17,009	\$21,024
45002050	52142	DENTAL INSURANCE - HMO	\$53,512	\$51,132	\$47,622	\$45,768	\$31,342
45002050	52143	LIFE INSURANCE	\$20,931	\$19,968	\$23,580	\$20,232	\$23,551
45002050	52144	MEDICAL WAIVER FEES	\$1,382	\$1,273	\$1,451	\$1,275	\$1,439
45002050	52146	CHANGE IN HEALTH INS RESERVES	\$0	\$0	\$25,000	\$0	\$25,000
45002050	52148	RETIREES MEDICARE SUP REIMB	\$222,197	\$245,743	\$230,000	\$255,814	\$260,000
45002050	52155	RETIREE PAYOUTS	\$294,872	\$670,188	\$600,000	\$500,000	\$600,000
45002050	52156	RETIREE TAXES	\$4,789	\$22,476	\$45,900	\$15,000	\$45,900
45002050	52157	RETIREE IMRF	\$13,391	\$40,759	\$74,700	\$25,000	\$75,000



		2017 Actual	2018 Actual	2019 Budget	2019 Estimated	2020 Adopted
	Total Benefits	\$3,678,146	\$4,144,967	\$4,279,018	\$4,016,858	\$4,269,152
52-Contractual						
45002050 54611	OTHER SERVICES	\$5,829	\$5,823	\$8,000	\$5,000	\$5,000
	Total Contractual Services	\$5,829	\$5,823	\$8,000	\$5,000	\$5,000
56-Other Financing						
45002050 80001	TSR TO GENERAL FUND	\$300,000	\$378,548	\$0	\$0	\$0
45002050 80002	TSR TO THE GENERAL FUND (45)	\$0	\$150,000	\$150,000	\$150,000	\$150,000
	Total Other Financing Uses	\$300,000	\$528,548	\$150,000	\$150,000	\$150,000
	Total Expenses	\$3,983,976	\$4,679,338	\$4,437,018	\$4,171,858	\$4,424,152

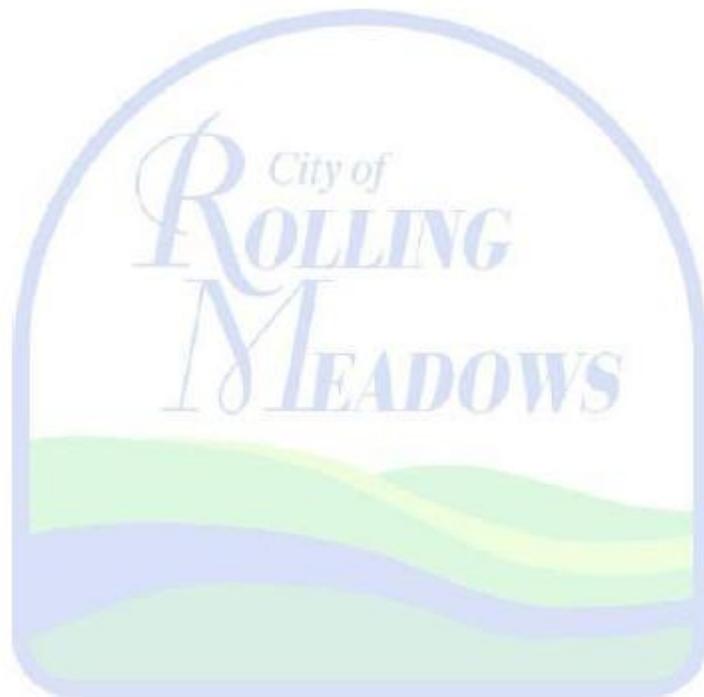


"A Great Place to Call Home"

ANNUAL BUDGET

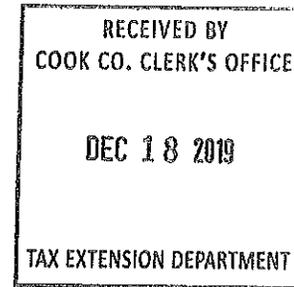
APPENDIX

Budget Resolution & Tax Levy Ordinances



FY 2020 Adopted Budget

Joe Gallo
Mayor



State of Illinois)
)
Count of Cook)

"PROGRESS THRU PARTICIPATION"

CERTIFICATION

I, Judith Brose, do hereby certify that I am the duly appointed Deputy City Clerk of the City of Rolling Meadows, a municipal corporation in the County and State aforesaid, and as such Deputy City Clerk, I am the keeper of the records and files of the City Council of said City. I do further certify that attached hereto is a full, true and correct copy of:

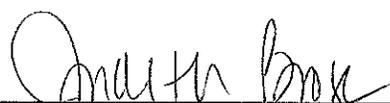
Resolution No. 19 – R – 123

duly passed by the City Council at a legally convened meeting thereof held on the 26th day of November 2019, approved by the Mayor on the 26th day of November 2019 and published by the Deputy City Clerk on the 27th day of November 2019; and at the time of adoption of said **Resolution No. 19 – R – 123** the City Council voted as follows:

YEAS: **Cannon, Budmats, O'Brien, Vinezeano, Bisesi, D'Astice, Sanoica**
NAYS: **0**
ABSENT: **0**

all as appears in the official records of said City in my care and custody. Given under my hand and the corporate seal of said City this 2nd day of December, 2019.





Judith Brose, Deputy City Clerk

**A RESOLUTION TO ADOPT THE
FISCAL YEAR 2020 BUDGET FOR ALL FUNDS
FOR THE CITY OF ROLLING MEADOWS**

WHEREAS, the proposed annual budget for the City of Rolling Meadows has been approved for public inspection for at least ten (10) days prior to the passage of the annual budget;

WHEREAS, on September 11, 2019 notice of said public hearing was given by publication of notice thereof in a newspaper of general circulation in the City as required by law; and,

WHEREAS, the corporate authorities of the City of Rolling Meadows held a public hearing on said proposed budget at 7:30 p.m. on October 8, 2019, at the Municipal Building, 3600 Kirchoff Road, Rolling Meadows, Illinois.

BE IT RESOLVED, BY THE CITY COUNCIL OF THE CITY OF ROLLING MEADOWS, ILLINOIS, AS FOLLOWS:

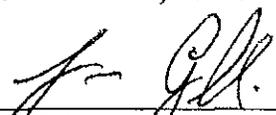
SECTION ONE: that the Annual Budget for Fiscal Year January 1, 2020 to December 31, 2020, for the City of Rolling Meadows, Cook County, Illinois, copies of which are attached hereto, and incorporated herein by reference, is hereby approved and adopted.

AYES: Cannon, Budmats, O'Brien, Vinezeano, Bisesi, D'Astice, Sanoica

NAYS: 0

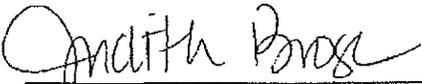
ABSENT: 0

Passed and approved this 26th day of November, 2019.



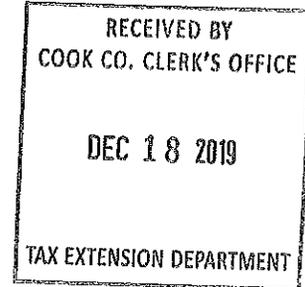
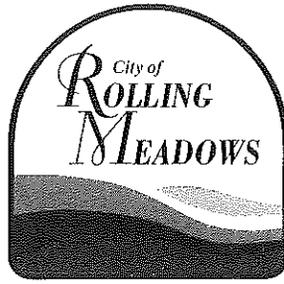
Joe Gallo, Mayor

ATTEST:



Judith Brose, Deputy City Clerk

Joe Gallo
Mayor



State of Illinois)
)
Count of Cook)

"PROGRESS THRU PARTICIPATION"

CERTIFICATION

I, Judith Brose, do hereby certify that I am the duly appointed Deputy City Clerk of the City of Rolling Meadows, a municipal corporation in the County and State aforesaid, and as such Deputy City Clerk, I am the keeper of the records and files of the City Council of said City. I do further certify that attached hereto is a full, true and correct copy of:

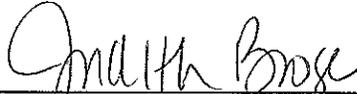
Ordinance No. 19 - 47

duly passed by the City Council at a legally convened meeting thereof held on the 12th day of November 2019, approved by the Mayor on the 12th day of November 2019 and published by the City Clerk on the 13th day of November 2019; and at the time of adoption of said **Ordinance No. 19 - 47** the City Council voted as follows:

- YEAS:** Sanoica, Budmats, O'Brien, Vinezeano, Bisesi, D'Astice
- NAYS:** Cannon
- ABSENT:** 0

all as appears in the official records of said City in my care and custody. Given under my hand and the corporate seal of said City this 2nd day of December, 2019.





Judith Brose, Deputy City Clerk

**AN ORDINANCE LEVYING TAXES FOR THE FISCAL YEAR
BEGINNING JANUARY 1, 2020 AND ENDING DECEMBER 31, 2020
FOR THE CITY OF ROLLING MEADOWS, COOK COUNTY, ILLINOIS**

BE IT ORDAINED, BY THE CITY COUNCIL OF THE CITY OF ROLLING MEADOWS, ILLINOIS, AS FOLLOWS:

SECTION ONE: That the sum of \$13,790,894 being the aggregate of appropriations exclusive of the estimated revenues from sources other than general taxation wherefore legally made, which are to be collected from the Tax Levy for the Fiscal Year beginning January 1, 2020, and ending December 31, 2020, of the City of Rolling Meadows, Cook County, Illinois, appropriated for the current Fiscal Year by the official budget of the City of Rolling Meadows, as approved by the Mayor and City Council be and the same is hereby levied on all property within the City of Rolling Meadows, subject to taxation for the current Fiscal Year. The said appropriations and the estimated revenue from sources other than general taxation, the amounts of which have been ascertained, are as follows:

For Police Protection --	\$ 1,511,946
For Fire Protection --	\$ 1,511,946
For Public Works Operations --	\$ 187,002
For Police Pension --	\$ 3,600,000
For Fire Pension --	\$ 4,380,000
<u>For IMRF Pension --</u>	<u>\$ 900,000</u>
General Fund	\$ 12,090,894
Local Road Fund --	
Annual Street Program	\$ 1,000,000
<u>E911 Fund for E911 Service --</u>	<u>\$ 700,000</u>
Total General Fund, Local Road Fund & 911 Fund:	\$ 13,790,894

SECTION TWO: The property tax levy limitation so imposed by Section 2-407 of the Codified Code of City Ordinances is hereby waived.

SECTION THREE: This Ordinance shall be printed and published in pamphlet form by order of the City Council of the City of Rolling Meadows, Illinois.

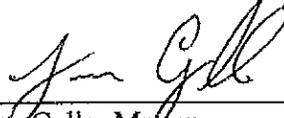
SECTION FOUR: This Ordinance shall be in full force and effect from and after its passage and approval and publication as provided by law.

AYES: Sanoica, Budmats, O'Brien, Vinzeano, Bisesi, D'Astice

NAYS: Cannon

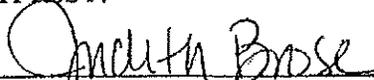
ABSENT: 0

Passed and approved this 12th day of November, 2019.



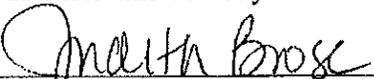
Joe Gallo, Mayor

ATTEST:

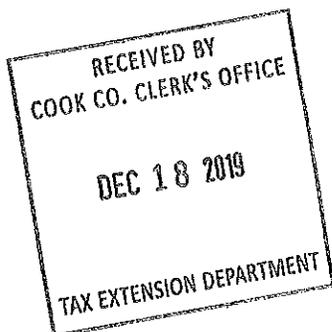


Judith Brose, Deputy City Clerk

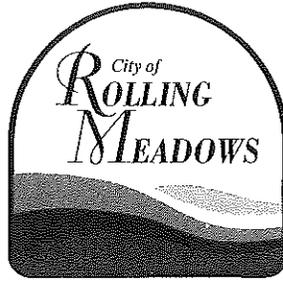
Published this 13th day of November, 2019.



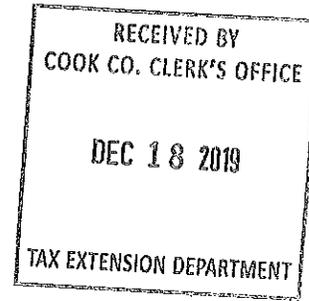
Judith Brose, Deputy City Clerk



Joe Gallo
Mayor



"PROGRESS THRU PARTICIPATION"



State of Illinois)
)
Count of Cook)

CERTIFICATION

I, Judith Brose, do hereby certify that I am the duly appointed Deputy City Clerk of the City of Rolling Meadows, a municipal corporation in the County and State aforesaid, and as such Deputy City Clerk, I am the keeper of the records and files of the City Council of said City. I do further certify that attached hereto is a full, true and correct copy of:

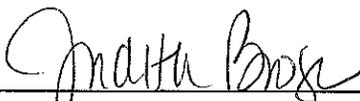
Ordinance No. 19 – 44

duly passed by the City Council at a legally convened meeting thereof held on the 22nd day of October 2019, approved by the Mayor on the 22nd day of October 2019 and published by the City Clerk on the 28th day of October 2019; and at the time of adoption of said **Ordinance No. 19 – 44** the City Council voted as follows:

YEAS: Sanoica, Cannon, Budmats, O'Brien, Vinezeano, Bisesi, D'Astice
NAYS: 0
ABSENT: 0

all as appears in the official records of said City in my care and custody. Given under my hand and the corporate seal of said City this 2nd day of December, 2019.





Judith Brose, Deputy City Clerk

**AN ORDINANCE ABATING THE TAXES FOR THE FISCAL YEAR
BEGINNING JANUARY 1, 2020 AND ENDING DECEMBER 31, 2020
FOR THE CITY OF ROLLING MEADOWS, COOK COUNTY, ILLINOIS**

WHEREAS, the City of Rolling Meadows, by Ordinance No. 12-23 passed May 8, 2012, authorized the issuance of not to exceed \$10,000,000 principal amount of General Obligation Bonds, Series 2012 of the City of Rolling Meadows, Illinois, for the purpose of refunding outstanding General Obligation Bonds, Series 2002A and 2002B. Ordinance No. 12-23 passed May 8, 2012, abated Ordinance No. 02-33 reduced these respective tax levies to \$0. Ordinance No. 12-23 has levied taxes for a general obligation bond issue associated with the refunding of the 2002A and 2002B general obligation bond issues; and

WHEREAS, the City of Rolling Meadows, by Ordinance No. 12-23 passed May 8, 2012, authorized the issuance of not to exceed \$10,000,000 principal amount of General Obligation Bonds, Series 2012 of the City of Rolling Meadows, Illinois, for the purpose of refunding outstanding General Obligation Bonds, Series 2004. Ordinance No. 12-23 passed May 8, 2012, abated a portion of Ordinance No. 04-56 and reduced this respective tax levy to \$404,040. Ordinance No. 12-23 has levied taxes for a general obligation bond issue associated with the refunding of the 2004 general obligation bond issues; and portion of the General Obligation Bonds, Series 2012, was not included in the refunding for the 2004 Bond in the amount of \$404,040. This debt service amount was paid by the Debt Service Fund with a transfer from the General Fund in FY 2014; and

WHEREAS, the City of Rolling Meadows, by Ordinance No. 19-12 passed February 12, 2019 authorized the issuance of not to exceed of \$8,500,000 principal amount of General Obligation Bonds, Series 2019 and has levied taxes for a general obligation bond issue for the purpose of financing the construction of two new fire stations including land acquisition, demolition of existing structures, engineering and design costs and the acquisition of furniture, fixtures and equipment and underground utilities capital infrastructure improvements projects.

NOW, THEREFORE, BE IT ORDAINED, BY THE CITY COUNCIL OF THE CITY OF ROLLING MEADOWS, ILLINOIS, AS FOLLOWS:

SECTION ONE: The \$133,575 tax levy for the 2012 Bond Series (formerly 2002B Series) provided in Ordinance 12-23 shall be reduced to \$0.00 by abatement of the entire 2019 tax year levy.

SECTION TWO: The \$751,713 tax levy for the 2004 Bond Series provided in Ordinance 12-23 shall be reduced to \$0.00 by the abatement of the entire 2019 tax year levy.

SECTION THREE: The \$625,000 tax levy for the 2019 Bond Series provided in Ordinance 19-12 shall be reduced to \$249,333 by the abatement of a portion of the 2019 tax year levy.

SECTION FOUR: This Ordinance shall be in full force and effect, from and after its passage and approval as provided by law.

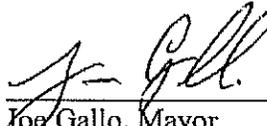
SECTION FIVE: This Ordinance shall be printed and published in pamphlet form by order of the City Council of the City of Rolling Meadows, Illinois.

AYES: Sanoica, Cannon, Budmats, O'Brien, Vinezeano, Bisesi, D'Astice

NAYS: 0

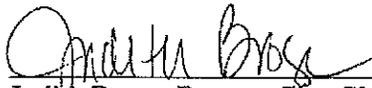
ABSENT: 0

Passed and approved this 22nd day of October 2019.



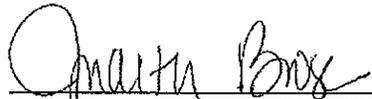
Joe Gallo, Mayor

ATTEST:



Judith Brose, Deputy City Clerk

Published this 28th of October, 2019.



Judith Brose, Deputy City Clerk



Basis of Accounting & Financial Policies



Basis of Accounting Used In the Budget

Governmental accounting practice contains various guidelines such as what basis is used in the annual report, and how revenues and expenditures are calculated and shown. A full explanation of these guidelines is not practical, but some of the more salient points are explained below:

Definition of a Fund

A fund is a separate self-balancing set of accounts used to ensure that specific revenues are used only for their intended purposes, to demonstrate legal compliance, and to aid in financial management. There are several types of funds, but all can be categorized into three basic groups: governmental, proprietary and fiduciary. Governmental funds are those that track the resources used for activities generally associated with governments, such as public safety, financed primarily with tax dollars. Special Revenue and Capital funds are two types of governmental funds. Proprietary type funds, or business funds, account for operations that are financed in a manner similar to private business, such as refuse collection. And fiduciary funds account for assets held by the city as a trustee, such as a pension fund.

Measurement Focus and Budgetary Basis

The measurement focus and accounting basis of a fund refer to how and when revenues and expenditures are measured and recorded as appropriate to a period. The City uses the modified accrual basis of accounting for budgetary purposes for all funds. This treatment differs in some ways from the generally accepted accounting principles (GAAP) used for annual reporting.

Under the modified accrual basis of accounting, revenues are reported when they are a legal liability of those remitting the revenue, the amount can be estimated, and the City will collect those funds in time to pay current operating expenses. Therefore, certain revenues received by the City up to 60 days after the end of the December 31 fiscal year deadline are added to current year revenue as if they had been received prior to December 31. This is done on a consistent basis so that each year only 12 months of revenues are reported. Expenditures are recognized when the City incurs a liability. Encumbrances (planned and approved uses of resources) are treated as if an expense had been incurred. From a balance sheet perspective, generally only current assets and liabilities are shown. No attempt is made to spread the cost of capital outlay over future fiscal years, as is done through the use of depreciation by businesses.

GAAP accounting is different for governmental type and proprietary type funds. According to GAAP, modified accrual accounting should be used to report the results of governmental type funds but full accrual accounting should be used to report the results of business-type, or proprietary, funds. The annual results of a fiduciary fund should be reported with either full or accrual accounting depending upon the particular fiduciary fund's business or governmental type function.

When full accrual basis of accounting is used, revenues are recorded when earned and expenses when incurred. From a balance sheet perspective, current and long-term liabilities are shown so operating income can be determined. The cost of assets acquired is allocated to the future years that benefit through

the use of depreciation. The City reports the results of its activities according to GAAP, and uses modified accrual basis of accounting, per GAAP, for budgetary purposes.

Financial Policies

Currently the City has no financial policies guiding debt limits, or fund balances. In 2012, the Council established an informal policy to fully fund public safety pension obligations by 2033.

Relationship Between the Comprehensive Annual Financial Report and the Budget

Every year, the City is audited by an outside firm in order to ensure that the City is abiding by all necessary financial standards. The Comprehensive Financial Report (CAFR) is the result of this audit and is traditionally passed every summer for the previous fiscal year. This document, while equally important, differs greatly from the budget. The budget represents a planning document, and CAFR show the actual financial results of the City in the past year. Furthermore, the CAFR is highly regulated and must follow a number of standards as established by the Governmental Accounting Standards Board (GASB).

City of Rolling Meadows General Fund Balance Policy



Fund Balance for the General Fund (Approved by Resolution #14-R-97)

Purpose

A fund balance policy will provide the City of Rolling Meadows a basis to prepare for unforeseen circumstances and to provide sufficient cash flow to avoid the need for short-term borrowing.

Terms

The Governmental Accounting Standards Board (GASB) Statement 54 has identified five categories of fund balances, addressing by whom or why the classification exists. The five categories are as follows: Nonspendable, Restricted, Committed, Assigned, and Unassigned.

Nonspendable is the portion of a fund balance that is not supported by cash; this includes assets such as prepaid insurance and inventories.

Restricted is essentially the same as reserved. There is generally an outside influence which causes the restriction. Examples include bondholders' rights for a general obligation bond.

Committed fund balance occurs when the City Council takes a formal action such as adopting a resolution or entering into a contract.

Assigned fund balance generally occurs through the budget process for a City.

Unassigned fund balance is the residual portion of fund balance that does not meet any of the criteria described above. Note: The General Fund is the only fund that can report an Unassigned fund balance.

1. Amounts Held in Reserve (Unassigned Fund Balance)

The City of Rolling Meadows shall strive to hold an amount known as Unassigned Fund Balance ranging from 15% to 30% of the General Fund's operating expenditures. Fund Balance is expressed as goal ranges to recognize the fact that fund balance levels can fluctuate from year-to-year due to operational fluctuations.

2. Conditions for Use of Reserves

The use of reserves shall be limited to anticipated, non-recurring needs, or anticipated future obligations or a hedge for circumstances needing attention or life safety issues. Fund balances shall not be used for normal or recurring annual operating expenditures.

The City Manager is authorized to offer recommendations to the City Council for the use of General Fund reserves. The City Council will approve the use of General Fund reserves.

In light of the changing notion of fund balance and accounting rules, this Policy is an initial policy that first incorporates the General Fund. To effectively manage this Fund Balance Policy, the City will undertake an annual review and add additional funds over time.

City of Rolling Meadows Refuse Fund Balance Policy





**City of Rolling Meadows
Fund Balance for the Refuse Fund (Approved by Resolution #15-R-77)**

Purpose

A fund balance policy will provide the City of Rolling Meadows a basis to prepare for unforeseen circumstances and to provide sufficient cash flow to avoid the need for short-term borrowing.

1. Amounts Held in Reserve (Current Net Position is Current Assets Less Current Liabilities)

The City of Rolling Meadows shall strive to hold an amount known as Current Net Position ranging from 30% to 50% of the Refuse Fund's Operating Expenditures. Current Net Position is expressed as goal ranges to recognize the fact that fund balance levels can fluctuate from year-to-year due to operational fluctuations.

2. Conditions for Use of Reserves

The use of reserves shall be limited to anticipated, non-recurring needs, emergency needs or anticipated future obligations or a hedge for circumstances needing attention or life safety issues. Fund balances shall not be used for normal or recurring annual operating expenditures.

The City Manager is authorized to offer recommendations to the City Council for the use of Refuse Fund reserves. The City Council will approve the use of Refuse Fund reserves.

In light of the changing notion of fund balance and accounting rules and to effectively manage this Fund Balance Policy, the City will undertake an annual review and add additional funds over time.

City of Rolling Meadows 911 Fund Balance Policy





**City of Rolling Meadows
Fund Balance for the 911 Fund (Approved by Resolution #16-R-103)**

Purpose

A fund balance policy will provide the City of Rolling Meadows a basis to prepare for unforeseen circumstances and to provide sufficient cash flow to avoid the need for short-term borrowing.

Summary of Fund

The City of Rolling Meadows' expenditures related to emergency communications (including the City's contractual payments to Northwest Central Dispatch System) are accounted for in the 911 Fund. The City contracts its emergency communication dispatch services through Northwest Central Dispatch System (NWCDS). NWCDS is an intergovernmental consolidated emergency dispatch system serving 21 northwest suburban police and fire departments in suburban Cook County, Illinois.

1. Amounts Held in Reserve (Unreserved Fund Balance or Unassigned Fund Balance)

The City of Rolling Meadows shall strive to hold an amount known as Unreserved Fund Balance (also known as Unassigned Fund Balance) ranging from at least one times (1.0 times coverage ratio) to one and a half times (1.5 times coverage ratio) of the annual expenditures budgeted for the 911 Fund based on annual estimates provided by the Northwest Central Dispatch System (NWCDS). Fund Balance is expressed as goal ranges to recognize the fact that fund balance levels can fluctuate from year-to-year due to operational fluctuations. This Fund Balance may also be higher if Staff knows of a capital item in a future year.

2. Conditions for Use of Reserves

The use of reserves shall be limited to anticipated, non-recurring needs, emergency needs or anticipated future obligations or a hedge for circumstances needing attention or life safety issues. Fund balances shall not be used for normal or recurring annual operating expenditures.

The City Manager is authorized to offer recommendations to the City Council for the use of 911 Fund reserves. The City Council will approve the use of 911 Fund reserves.

In light of the changing notion of fund balance and accounting rules and to effectively manage this Fund Balance Policy, the City will undertake an annual review and add additional funds over time.

City of Rolling Meadows Garage Fund Balance Policy



FY 2020 Adopted Budget

City of Rolling Meadows Fund Balance for the Garage Fund (Approved by #19-R-132)

Purpose

A fund balance policy for the Garage Fund should strive to maintain adequate reserves in the event of unforeseen circumstances, to promote continued delivery of City services, to cover its liability for compensated absences (vacation, sick time, etc.) and to ensure there is adequate cash flow for expenditures (particularly for fuel and tires).

Summary of Fund

The City of Rolling Meadows' Garage Fund accounts for the operation, servicing, and repair of all automotive and other mechanical equipment owned by the City of Rolling Meadows. All expenditures related to vehicle maintenance are charged in this fund including expenditures for fuel and tires.

1. Amounts Held in Reserve (Unrestricted Fund Balance)

The City of Rolling Meadows shall strive to hold an amount known as Unrestricted Fund Balance ranging from at least \$1.0 million to \$1.5 million per fiscal year. Fund Balance is expressed as goal ranges to recognize the fact that fund balance levels may fluctuate from year-to-year due to operational fluctuations.

2. Conditions for Use of Reserves

The use of reserves shall be limited to anticipated, non-recurring needs, emergency needs or anticipated future obligations or a hedge for circumstances needing attention or life safety issues. Fund balances shall not be used for normal or recurring annual operating expenditures.

The City Manager is authorized to offer recommendations to the City Council for the use of Garage Fund reserves. The City Council will approve the use of Garage Fund reserves.

In light of the changing notion of fund balance and accounting rules and to effectively manage this Fund Balance Policy, the City will undertake an annual review and add additional funds over time.

Vehicle Roster



FY 2020 Adopted BUDGET

RM Vehicle Roster as of 08/1/2019

RM #	Side Number	Fleet Assigned	Make	Description	VIN #	Year	Comments
RM356	100	CITY HALL	FORD	ESCAPE	1FMCU0F70GUB40439	2016	
RM371	101	CITY HALL	FORD	ESCAPE	1FMCU0F76HUC39090	2017	
RM382	431	COMM. DEVELOPMENT	FORD	ESCAPE	1FMCU0F74JUB16345	2018	
RM265	432	COMM. DEVELOPMENT	FORD	RANGER	1FTYR14U48PA51239	2007	
RM264	434	COMM. DEVELOPMENT	FORD	RANGER	1FTYR14U08PA51240	2008	
RM370	435	COMM. DEVELOPMENT	FORD	ESCAPE	1FMCU0F76HUC39090	----	
RM354	600	FIRE DEPARTMENT	FORD	EXPLORER	1FAHP2L86FG175564	2015	
RM056	611	FIRE DEPARTMENT	A LAFRANCE	AERIAL	4Z36ESEB4XRA79946	1998	Listed for sale
RM117	612	FIRE DEPARTMENT	A LAFRANCE	ENGINE	4Z3AAACK24RM98888	2004	
RM256	614	FIRE DEPARTMENT	A LAFRANCE	ENGINE	4Z3AAACK46RW38569	2006	
RM357	616	FIRE DEPARTMENT	PIERCE	ENGINE	4P1BAAGF3GA016047	2015	
RM292	624	FIRE DEPARTMENT	IH	AMBULANCE	1HTMNAAM2AH280018	2009	
RM395	625	FIRE DEPARTMENT	FORD	AMBULANCE	1FDNF6EX2KDF00701	2019	
RM373	626	FIRE DEPARTMENT	FORD	AMBULANCE	1FDNF6EX2GDA07074	2016	
RM400	635	FIRE DEPARTMENT	PIERCE	AERIAL	4P1BCAGF3KA020019	2019	
RM723	640	FIRE DEPARTMENT	IH	HAZ MAT SQUAD	1HTSDAANXSH642083	1995	
RM375	645	FIRE DEPARTMENT	FORD	RESCUE SQUAD	1FD0X5HT6HEB94518	2016	
RM187	652	FIRE DEPARTMENT	CHEVY	TAHOE	1GNEC13Z45R242040	2005	
RM369	654	FIRE DEPARTMENT	FORD	EXPEDITION	1FMJK1GT8HEA37425	2017	
RM301	656	FIRE DEPARTMENT	FORD	EXPEDITION	1FMJK1G55BEF32609	2011	
RM345	659	FIRE DEPARTMENT	FORD	EXPLORER	1FM5K8AR2FGA57596	2015	
RM314	170	POLICE DEPARTMENT	CHEVY	HUMVEE	2320011077153	1985	
RM085	175	POLICE DEPARTMENT	CHEVY	STP VAN	1GBHP32R9T3311140	1996	
RM379	179	POLICE DEPARTMENT	FORD	EXPLORER	1FM5K8AR7HGE13186	2017	
RM350	180	POLICE DEPARTMENT	FORD	EXPLORER	1FM5K8AR9FGC40879	2015	
RM364	181	POLICE DEPARTMENT	FORD	EXPLORER	1FM5K8AR8GGC72739	2016	
RM339	182	POLICE DEPARTMENT	FORD	EXPLORER	1FM5K8ARXEGC02043	2014	
RM351	183	POLICE DEPARTMENT	FORD	EXPLORER	1FM5K8AR5FGC40880	2015	
RM365	184	POLICE DEPARTMENT	FORD	EXPLORER	1FM5K8AR4GGC72740	2016	
RM362	185	POLICE DEPARTMENT	FORD	TAURUS	1FAHP2MK4GG116797	2016	
RM387	186	POLICE DEPARTMENT	FORD	EXPLORER	1FM5K8AR7JGB67844	2018	
RM381	188	POLICE DEPARTMENT	FORD	EXPLORER	1FM5K8AR1HGE13202	2017	
RM341	189	POLICE DEPARTMENT	FORD	EXPLORER	1FM5K8AR1EGC02044	2014	
RM388	190	POLICE DEPARTMENT	FORD	EXPLORER	1FM5K8AR5JGB67843	2018	
RM307	197	POLICE DEPARTMENT	FORD	CRWNVIC	2FABP7BV3BX181515	2011	
RM324	198	POLICE DEPARTMENT	FORD	EXPLORER	1FM5K8AR5DGC62956	2013	
RM363	199	POLICE DEPARTMENT	FORD	TAURUS	1FAHP2MK6GG116798	2016	
RM389	200	POLICE DEPARTMENT	FORD	EXPLORER	1FM5K8AR9JGB67845	2018	
RM336	201	POLICE DEPARTMENT	FORD	TAURUS	1FAHP2M80DG134553	2013	
RM378	701	POLICE DEPARTMENT	DODGE	CARAVAN	2C4RDGBG8HR839149	2017	
RM361	702	POLICE DEPARTMENT	FORD	TAURUS	1FAHP2D88GG116905	2016	
RM332	703	POLICE DEPARTMENT	DODGE	CHARGER	2C3CDXKT7KH538666	2006	
RM360	704	POLICE DEPARTMENT	FORD	TAURUS	1FAHP2D82GG116026	2016	
RM302	801	POLICE DEPARTMENT	FORD	CRWNVIC	2FABP7BV7BX146945	2011	
RM303	802	POLICE DEPARTMENT	FORD	CRWNVIC	2FABP7BV9BX146946	2011	
RM174	803	POLICE DEPARTMENT	FORD	CRWNVIC	2FAFP71WX6X147802	2006	
RM323	804	POLICE DEPARTMENT	FORD	EXPLORER	1FM5K8AR3DGC62955	2013	
RM318	805	POLICE DEPARTMENT	NISSAN	MAXIMA	1N4AA5AP9AC858289	2010	
RM332	806	POLICE DEPARTMENT	TOYOTA	AVALON	4T1BK36B16U145316	2006	

RM Vehicle Roster as of 08/1/2019

RM334	300	PW ADMIN	FORD	FUSION	1FA6P0G78E5381444	2014	
RM344	370	PW FACILITIES	FORD	PICK UP	1FT7X2B62FEA89945	2015	
RM283	373	PW FACILITIES	FORD	PICK UP	1FTSX21589EA03996	2009	
RM358	374	PW FACILITIES	FORD	PICK UP	1FDBF2B60GEB34942	2016	
RM367	375	PW FACILITIES	FORD	TRANSIT	1FTRS4XG5GKB48137	2016	
RM210	426	PW FACILITIES	FORD	TRACTOR	C627687	1980	
RM304	305	PW MOTOR POOL	FORD	CRWNVIC	2FABP7BV7BX146947	2011	
RM225	306	PW MOTOR POOL	FORD	RANGER	1FTYR14U17PA97433	2007	
RM018	308	PW MOTOR POOL	CHEVY	SUBURBAN	1GNFK16Z12J122970	2002	
RM384	309	PW MOTOR POOL	FORD	SERVICE TRUCK	1FDRF3F68JEB75650	2018	
RM346	310	PW STREETS	IH	DUMP	1HTWCAAR0FH667152	2014	
RM184	311	PW STREETS	IH	DUMP	1HTWDAAR87J464128	2007	
RM137	312	PW STREETS	IH	DUMP	1HTWDAAR24J081748	2003	
RM380	314	PW STREETS	FREIGHTLINER	DUMP	1FVAG5FE0JHJU1223	2017	
RM284	315	PW STREETS	IH	DUMP	1HTWCAAR59J135442	2009	
RM251	317	PW STREETS	IH	DUMP	1HTWDAAR78J657579	2008	
RM180	318	PW STREETS	IH	DUMP	1HTWDAAR67J464127	2007	
RM059	319	PW STREETS	IH	DUMP	1HTSDAAR51H287924	2001	
RM372	320	PW STREETS	FORD	SIGN TRUCK	1FDUF5GTXHEB94379	2016	
RM183	321	PW STREETS	FORD	PICK UP	1FTWF31577EB36742	2007	
RM259	322	PW STREETS	FORD	SM. DUMP	1FDAF57R08EB91028	2008	
RM111	324	PW STREETS	FORD	PICK UP	1FTNF21L44ED00853	2004	
RM281	325	PW STREETS	FORD	PICK UP	1FTNF21549EA03994	2009	
RM392	326	PW STREETS	FORD	PICK UP	1FT7X2B63KEC37093	2019	
RM393	327	PW STREETS	FORD	SM. DUMP	1FDUF5HTXKEC37091	2018	
RM347	328	PW STREETS	TRKLS	MT6T	1815	2014	
RM383	329	PW STREETS	TRKLS	MT5T0	1620	2017	
RM291	330	PW STREETS	NISSAN	SWEEPER	JNAPC81L59AF75186	2010	
RM116	332	PW STREETS	FORD	BUCKET TRUCK	3FRXF75S45V139114	2005	
RM366	333	PW STREETS	FREIGHTLINER	CHIPPER TRUCK	3ALACYDT8HDH27882	2016	
RM305	334	PW STREETS	PTRBLT	REFUSE TRUCK	3BPZL50X9CF150705	2012	
RM368	336	PW REFUSE	AUTOCAR	REFUSE TRUCK	5VCACSVF8HH222855	2016	
RM349	337	PW REFUSE	AUTOCAR	REFUSE TRUCK	5VCACSVF8FH219449	2015	
RM386	338	PW REFUSE	FORD	STAKEBODY	1FDRF3G61JEB75651	2018	
RM391	339	PW REFUSE	AUTOCAR	REFUSE TRUCK	5VCACSAF5KCC227778	2018	
RM262	369	PW STREETS	FORD	PICK UP	1FTSX21588EC11486	2008	
RM198	381	PW STREETS	KOMATSU	LOADER	KMTWA052E01068318	2006	
RM097	382	PW STREETS	JCB	BACKHOE	494202	2000	
RM171	383	PW STREETS	BOBCAT	SKID STEER	A5GW20114	2008	
RM071	ROLLER	PW STREETS	VIBROMAX	ROLLER	JKC5303008	1999	
RM343	340	PW UNDERGROUND SEWER	FORD	PICK UP	1FT7X2B60FEA89944	2015	
RM034	341	PW UNDERGROUND SEWER	STERLING	DUMP	2FZHAWAK42AJ85327	2001	
RM398	343	PW UNDERGROUND SEWER	FORD	PICK UP	1FD8X3B6XKEC37095	2019	
RM310	344	PW UNDERGROUND SEWER	JCB	BACKHOE	3CXPCV02014685	2011	
RM401	345	PW UNDERGROUND SEWER	FREIGHTLINER	VACTOR	1FVHG3FEXKHKT1743	2019	
RM186	348	PW UNDERGROUND SEWER	FORD	CAMERA TRUCK	1FDXE45S76DA68410	2006	
RM333	350	PW UNDERGROUND SEWER	FORD	UTILITY TRUCK	1FDUF5GTXEEA62394	2014	
RM335	351	PW UNDERGROUND SEWER	IH	JETTER	1HTMMAAR6EH025182	2013	
RM282	368	PW UNDERGROUND SEWER	FORD	PICK UP	1FTNF21569EA03995	2009	
RM112	356	PW WATER OPERATIONS	FORD	UTILITY TRUCK	1FDNF20L64ED00852	2004	
RM374	357	PW WATER OPERATIONS	FREIGHTLINER	DUMP	1FVHG5CY2HHJB7136	2016	
RM399	358	PW WATER OPERATIONS	FORD	TRANSIT	1FTBW2XM8KKA29006	2019	
RM268	360	PW WATER OPERATIONS	FORD	UTILITY TRUCK	1FDSE35L58DA68731	2008	
RM226	362	PW WATER OPERATIONS	FORD	PICK UP	1FTNF20568EB30679	2008	
RM328	363	PW WATER OPERATIONS	FORD	VAN	1FTSE3EL3DDB26138	2013	
RM330	364	PW WATER OPERATIONS	IH	DUMP	1HTWCAARXE790682	2013	
RM403	380	PW WATER OPERATIONS	JNDER	LOADER	DW544HX583218	2002	
RM240	384	PW WATER OPERATIONS	BOBCAT	MINI EXCAVATOR	562416819	2007	
RM355	450	PW WATER OPERATIONS	FORD	ESCAPE	1FMCU0F79GUB40438	2016	
RM263	651	PW WATER OPERATIONS	FORD	RANGER	1FTYR14U28PA51241	2008	

Frequently Used Acronyms



Frequently Used Department Acronyms

CITY OF ROLLING MEADOWS

Acronym	Definition	Department
ABCI	Association of Building Coordinators of Illinois	CD
ACLS	Advanced Cardiac Life Support	Fire
APWA	American Public Works Association	PW
BAT	Breathalyzer Automated Testing	Fire
BTLS	Body Trauma Life Support	Fire
CCTV	Closed Circuit Television	E911
CDBG	Community Development Block Grant	PW
CDL	Commercial Drivers Licenses	PW
CDRW	Compact Disk Re-Writable	IT
CFA	Computerized Fleet Analysis	MFT
CS	Cost Sharing	LIABILITY
CSO	Community Service Officer	Fire
DEA	Drug Enforcement Agency	Revenues
DTB	Daily Training Bulletin	Police
DUI	Driving Under the Influence	Police
EAB	Emerald Ashe Borer	PW
EAC	Employee Advisory Committee	H/W & C
ED	Economic Development	CD
EMS	Emergency Medical Services	Fire
ENG	Engineering	REFUSE
EOC	Emergency Operations Center	Police
EOC	Emergency Operations Center	VEHICLE & EQUIP. REPLACEMENT
ET	Evidence Technician	Police
EVOC	Emergency Vehicle Operations Course	Fire
EXP	Expense	Revenues
F&B	Food and Beverage Tax	Revenues
FICA	Federal	Revenues
FTO	Full-Time Operations	Police
GFOA	Government Finance Officers Association	Admin
GIS	Geographic Information System	REFUSE
HMO	Health Maintenance Organizations	HEALTH INSURANCE
HMT	Hotel/Motel Tax	Revenues
HVAC	Heating, Ventilation and Air Conditioning	BUILDING AND LAND
IAAI	International Association of Arson Investigators	Fire
IACP	International Association of Police Chiefs	Police
IAFC	International Association of Fire Chiefs	Fire
IAMMA	Illinois Assistant Municipal Managers Association	Admin
IAP	Incident Action Plan	Fire
ICC	International Code Council	CD
ICMA	International City/County Managers Association	Admin
ICS	Incident Command System	Fire
ICSC	International Council of Shopping Centers	CD
IDOT	Illinois Department of Transportation	LOCAL
IEHA	Illinois Environmental Health Association	CD
IEPA	Illinois Environmental Protection Agency	REFUSE
IGFOA	Illinois Government Finance Officers Association	Admin
ILAAI	Illinois Association of Arson Investigators	Fire
ILCMA	Illinois City/County Managers Association	Admin
IML	Illinois Municipal League	Revenues
INS	INSURANCE	HEALTH INSURANCE
IPBC	Intergovernmental Personnel Benefit Cooperative	HEALTH INSURANCE
IPSI	Illinois Public Service Institute	PW
IRMA	Intergovernmental Risk Management Agency	LIABILITY
ITTF	Illinois Terrorism Task Force	Fire
JULIE	Joint Utility Locating Identification for Excavators	REFUSE
MABAS	Mutual Aid Box Alarm System	Fire
MCAT	Major Case Assistance Team	Police

Frequently Used Department Acronyms

CITY OF ROLLING MEADOWS

Acronym	Definition	Department
MFT	Motor Fuel Tax	MFT
MSI	Municipal Software Inc.	IT
NEHA	National Environmental Health Association	CD
NEWRT	Northeast Multi-Regional Training	Police
NFPA	National Fire Prevention Association	Fire
NIPAS	North Illinois Police Alarm System	Police
NJRO		Admin
NLC	National League of Cities	Admin
NWBOCA	Northwest Building Officials & Code Administrators	CD
NWCDS	Northwest Community Dispatch Service	E911
NWMC	North-west Municipal Conference	Revenues
NWPA	Northwest Police Academy	Police
OFC	Officer	Fire
OT	Overtime	Revenues
PALS	Pediatric Advanced Life Support	Fire
PC	Personal Computer	IT
PERF	Police Executive Research Foundation	Fire
PM	Preventative Maintenance	BUILDING AND LAND
PPO	Preferred Provider Organizations	HEALTH INSURANCE
PS	Pump Station	REFUSE
RM	Rolling Meadows	Revenues
RMC	RMC	Fire
RMHS	Rolling Meadows High School	Admin
RMPD	Rolling Meadows Police Department	Police
RTA	Regional Transportation Authority	TRANSPORTATION ORIENTATED DEVELOPMENT
SBOC	Suburban Building Officials Conference	CD
SCADA	Supervisory Control and Data Acquisition	REFUSE
SCBA	Self Contained Breathing Apparatus	Fire
SRO	School Resource Officer	Fire
STEP	Selective Traffic Enforcement Program	Revenues
SWANCC	Solid Waste Agency of Northern Cook County	REFUSE
TIF	Tax Increment Financing	REFUSE
TRS	Technical Rescue Service	Fire
UG	Underground	REFUSE
UPS	Uninterruptable Power Supply	IT
VMO	Vehicle & Machinery Operations	Fire
WAN	Wireless Area Network	E911

Glossary



FY 2020 Adopted BUDGET

GLOSSARY

The following terms are commonly used to describe accounting and budgeting activities but may not be commonly used in other circumstances. These brief explanations are provided to help the reader understand the narrative used in this Budget document. For more inclusive, authoritative descriptions, the reader is referred to professional accounting and budgeting publications, such as the Government Finance Officers Association Governmental Accounting, Auditing and Financial Reporting.

Account Classification or **Account Number** - the numerical code used in the City's accounting system. The City's accounting system now uses a 13 digit number to designate the fund, department, type of activity, and type of item budgeted. For example, the account code 01.03.2000.50010 references the General Fund (01), Police Department (03), Public Safety administrative activity (2000) and Salaries (50010).

Accrual - refers to the recognition of the effect of a transaction that belongs within a particular period, even though it was not concluded precisely within that period. For example, if an item, such as road salt, is ordered from a vender late in December, the City may not receive a bill for the salt until late January. The City may not pay for the salt until February, and the vender may not cash the check until March. However, the effect of the expenditure needs to be recognized in the December period because that is when it was incurred, not when the cash actually moved. Therefore, in our example, the cost of the salt would be recognized in the December books by recording an accrual.

Actuarial - refers to the use of a specific, complex valuation process in which assumptions regarding future events are used to derive an estimated cost. The assumptions used in actuarial valuations include such future events as rate of mortality, retirement patterns and changes in compensation.

Allocation - refers to the way the cost of something is divided and assigned to different functions. For example, several departments within City Hall could share the cost of electricity. How the cost was divided between the departments would be the allocation of that cost.

Assessed Valuation - is a valuation set on personal property, such as real estate. It is not synonymous with market value. It is set by the County Assessor and is used as the basis for allocating property taxes to that personal property type.

Assets - this term is used in accounting to refer only to the property owned by the City which has a monetary value, such as a water main. The water main is an example of a **Fixed Asset**, or a **Capital Asset**, an item with a useful life more than one year and a monetary value over \$25,000. An investment of cash is an asset but not a fixed asset.

Audit - The Audit refers to the annual financial report in which the City's accounting system and financial information are independently reviewed by Certified Public Accountants. The financial statements are prepared by the City Finance Department staff, and are audited to ensure that they fairly present the financial position of the City.

Balanced Budget - This occurs when the total sum of money a government collects in a year is equal to the amount it spends on goods, services, and debt service.

Budget - is a formal, written, one-year financial plan for the City. It must be approved by the City Council. It includes a Transmittal Letter from the City Manager and Finance Director, who oversees the development of the budget document, the itemization of financial uses and resources, and the guiding policies set by the governing body. All revenue, expenditures and changes in financial position are planned and specified in the Budget. The portion that specifies the operating expenditures is sometimes referred to as the **Operating Budget** and is compared to the financial report results (audit) at the end of the fiscal year. The entire Budget document is used as a financial guide throughout the fiscal year.

Budget Amendment - a legal procedure used by the City Council to revise an already approved Budget.

Budget Calendar - A schedule of key dates outlining the process used to develop the Budget.

Capital Asset - see **Assets**, above.

Capital Improvement Plan - A formal, written, 5-year financial plan for the City's anticipated acquisition of capital assets and their improvement. The Plan is revised and adopted by the City Council each year, establishing Capital Project priorities. Projects to be implemented in the next fiscal year are included in the Budget.

Capital Project - is a project which involves the purchase or construction of capital assets: for example, the purchase of land, the construction of a building or facility, or construction of infrastructure.

Capital Project Funds - are those funds (see **Funds**) used by the City to plan for and fund substantial City assets.

Chargeback – this term refers to the amount of money charged to a department for its use of a City resource, such as a City vehicle. For example, the Municipal Garage Fund (14) lists *chargeback* revenue and the Police Department in the General Fund (01) lists an expense item called *chargeback*. If the Police Department uses City vehicle maintenance crews and supplies, then the Police Department is charged for the amount it costs the City to do the vehicle maintenance work. Each department has the option of using outside vehicle repair services if a better price is available. The practice of charging the cost back to the department, a chargeback, promotes better monitoring of the costs incurred by the City.

Component Unit - a separate governmental unit which is combined with the City because of an oversight relationship on the part of the City. The Rolling Meadows Library is a separate governmental unit and is managed by a separate governing board. It is also a component of the City because the City Council approves bonded debt and tax levy amounts for the Library's use.

CPI - is an acronym for Consumer Price Index.

Debt Service - Payment of interest and principal to holders of the City's outstanding debt instruments.

Deficit - is a term which can be used in two ways: 1) In reference to the overall financial condition of a fund, this term would be used to refer to an excess of liabilities over assets, and the lack of available financing sources within the fund; 2) In reference to the amount of revenues in relation to expenditures, this term would refer to the excess of expenditures over revenues. In the second use of the term Deficit, the fund still may have an excess of assets over liabilities. Sometimes, a deficit is budgeted for one accounting period, such as the Fiscal Year, because the City Council plans to reduce Fund Balance.

Department - A major administrative division of the City which indicates overall management responsibility for an operation or a group of related operations.

Depreciation - is an expense; but it is not a cash transaction. It represents a portion of the useful life of a fixed asset (see **Assets**). Depreciation is used in businesses to allocate the cost of the fixed asset over the estimated length of time that the item is expected to be productive. A portion of the asset's cost, depreciation, is expensed in each period but the amount and timing of recognizing depreciation has no connection to the financing of that item. For budgeting purposes, depreciation is not recognized because it doesn't relate to the funding of the item purchase.

E.A.V. - Equalized Assessed Value - See Assessed Value above. The term "E.A.V." is often used to refer to the assessed value assigned to property.

Expenditures - refers to an obligation incurred to acquire an asset, good or service regardless of when the cost is actually paid. This term is used in governmental fund types and for budgetary purposes. It represents a transaction by the City with a third party. It does not include resources used, or transferred, to another fund (see **Interfund Transfers**).

Expense - refers to the cost for goods and services used to produce revenue within the same period. The portion of an asset cost which is allocated as an expense, to match revenue produced in the current period, is called depreciation (see **Depreciation**). This term is used to report the results of business type fund, such as the enterprise and internal service type funds.

Fiscal Year - refers to the 12 month time period in which transactions are planned, implemented, recorded and reported. The City of Rolling Meadows has specified the calendar year, January 1 through December 31, as its Fiscal Year.

Fixed Assets - see **Assets**.

Food and Beverage Tax - is a tax on food and liquor sales. The City receives 2.0% of the gross restaurant and liquor sales made within City limits.

Fund - is a fiscal and accounting entity with a self-balancing set of accounts. The accounts record all assets, liabilities, residual balances and also all the transactions that cause changes in these. It is segregated for the purpose of accounting for the accomplishment of specific goals or objectives with specific funding sources.

Fund Balance - The excess of a fund's assets over its liabilities. A negative fund balance is sometimes called a deficit.

FY - is an abbreviation for Fiscal Year (see **Fiscal Year**).

G.O. Bond - see General Obligation Bond.

GAAP - Generally Accepted Accounting Principles - the standards established by the accounting profession for the conduct and reporting of financial audits.

GASB – Governmental Accounting Standards Board - is the official accounting professional body that sets accounting standards (GAAP) for all governmental units within the United States of America.

General Fund - is the main operating fund for the City. The revenues in the General Fund can come from many different sources, including taxes, (such as property and sales tax), charges for licenses and permits, fines and service charges. The General Fund includes most of the governmental type services, such as Police, Fire, Health, Public Works, along with the Administrative and other programs not specifically designated for another fund.

General Obligation (G.O.) Bonds - are those bonds which are backed by a Government's pledge of its taxing power to ensure repayment. These bonds have lower interest costs than other borrowings because of the high level of security afforded investors.

Grant - is a contribution of assets, usually cash, made to the City from another government, such as Cook County, the State of Illinois or the Federal government. The purpose of a Grant is specifically identified in the Grant agreement, and funds are restricted to accomplishing that specific purpose.

Home Rule - refers to the broad and flexible authority granted to the City of Rolling Meadows by the State of Illinois in Local Government Article 6 of the 1970 Illinois Constitution. Under Home Rule, as defined by the State of Illinois, the City can exercise any power “pertaining to its government and affairs” that has not been denied by state or federal law. This is in contrast with non-Home Rule municipalities which only have the authority specifically granted to it by the State.

IMRF - is an acronym for Illinois Municipal Retirement Fund. It is the State pension fund for non-union City employees.

Income Tax - is a revenue shared by the State. The State collects personal and corporate Income Tax. One twelfth (1/12) of the amount collected by the State is distributed to municipalities throughout the State based on the proportion of the municipality's population to the population of the State as a whole.

Interfund Transfer - is a transfer of cash from one fund to another fund within the City. It is an increase in financing sources for the receiving fund and a use of financial resources by the disbursing fund. It is not, however, a revenue for the receiving fund, nor is it an expenditure for the disbursing fund because it does not represent a use or receipt of available resources within the City as a whole.

Intergovernmental - is a broad term referring to transactions between the City and another government, such as Cook County and the State of Illinois. An example of an intergovernmental revenue is the Income Tax revenue. It is a revenue shared with the City by the State and is based on the population of the City.

Internal Service Fund - is a fund used specifically to account for the financing the goods and services provided by one department of the City to other departments.

Levy - see Tax Levy

Loss and Costs - is a portion of property taxes which is added by Cook County to the Tax Levy requested by the City. The amount of Loss and Cost is a percentage of the dollar amount requested in the City's Tax Levy. It is added to the property tax levy amount in order to compensate for potential funding shortages caused by tax disputes and no payments.

MABAS - is an acronym for *Mutual Aid Box Alarm System*. This system is an example of the intergovernmental cooperation. There are many communities participating in MABAS. This system provides a predetermined, appropriate amount of manpower and equipment to aid in the response to an emergency, according to the severity of the emergency. For example, a fifth alarm emergency could result in drawing manpower and equipment from not only Division One participants, but from other Divisions as well.

MFT - is an acronym for Motor Fuel Tax. The City obtains an allotment from the State based on the City's population.

Municipal Garage Fund – This fund is used to track the cost of maintaining the City fleet of vehicles. See **Internal Service Fund**.

Operating Budget - see **Budget**.



Other Financing Sources/Uses - these terms refer to the amounts of financial resources made available through interfund transfers, that is, cash transferred from one of the City's funds to another (see **Interfund Transfer**). Other Financing Sources are amounts transferred into a fund. Other Financing Uses are amounts transferred out to another fund.

Personal Property Replacement Tax, Corporate (CPPRT) – is collected by the State of Illinois and shared on a per capita basis with municipalities. It is derived from a 2.5% corporate income tax, 0.8% invested capital taxes from gas and water utilities, and infrastructure fees from telecommunication companies and electricity deliverers. The City of Rolling Meadows tracks this state-shared revenue in the General Fund, 101, as a tax revenue.

Property Tax - is an amount determined by the City when it requests (see **Tax Levy**) a specific dollar amount for the Count Clerk to collect from property owners.

Refunding - refers to issuing new bonds to retire bonds already outstanding.

Revenue - refers to the income that the City has a right to receive within the accounting period. It does not include assets, (such as cash) earned in prior periods nor those amounts which are anticipated to be revenues in the next period. An example is Property Tax. An amount of tax revenue is associated with a particular budget period (see **Fiscal Year**). It represents a transaction by the City with a third party. It does not include financing sources received, or transferred, from another fund (see **Interfund Transfers**).

Sales Tax - is the City revenue amount generated from sales of goods within the City.

Special Revenue Funds - are those funds which the City uses to designate specific revenue sources for specific purposes.

Tax Levy - is the total dollar amount to be raised through general property taxes. A City ordinance is passed and the County Clerk is notified of the amount requested. The County then administers collection of the property taxes and remits payments to the City.

TIF - is an acronym for Tax Increment Financing and is used for community development districts.

Transfers - see **Interfund Transfers**

Transmittal Letter - is an introductory letter, written by the Finance Director, included in the introduction of the Budget. In it the Finance Director explains the major budgetary issues faced by the City.