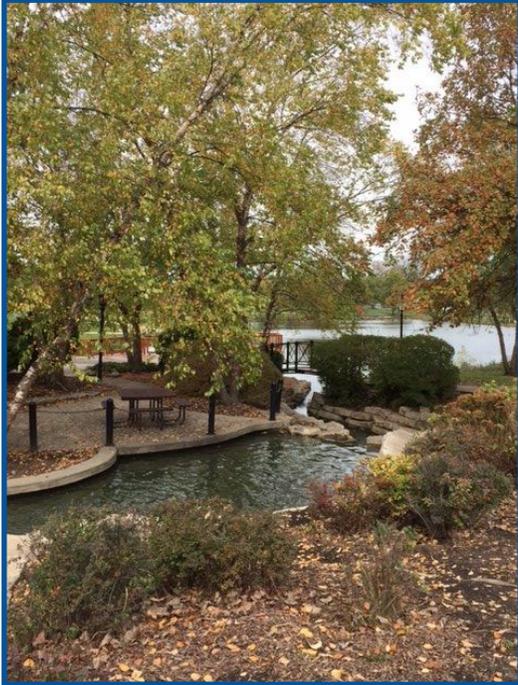




# FY 2021 ADOPTED ANNUAL BUDGET



 **ROLLING MEADOWS COUNTS**  
CENSUS 2020



 **ROLLING MEADOWS CUENTA**  
CENSO 2020



## CITY OF ROLLING MEADOWS

3600 Kirchoff Road, Rolling Meadows, IL 60008

847-394-8500 [www.cityrm.org](http://www.cityrm.org)



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"A Great Place to Call Home"

## ANNUAL BUDGET

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Rolling Meadows  
Illinois**

For the Fiscal Year Beginning

**January 1, 2019**

*Christopher P. Morill*

Executive Director

City of Rolling Meadows  
FY 2021 Adopted Budget  
January 1, 2021 to December 31, 2021

*City Council*

Mayor: Joe Gallo

1st Ward Alderman:	Karen McHale *
2nd Ward Alderman:	Nick Budmats
3rd Ward Alderman:	Kevin O'Brien
4th Ward Alderman:	Jennifer Vinezeano
5th Ward Alderman:	Jon Bisesi
6th Ward Alderman:	John D'Astice
7th Ward Alderman:	Lara Sanoica

*Administration*

City Manager:	Barry Krumstok
Finance Director:	Melissa Gallagher
Police Chief:	John Nowacki
Fire Chief:	Jeff Moxley
Public Works Director:	Rob Horne

\* FY 2021 Budget approved 11/24/2020 with 1st Ward Alderman Mike Cannon.

\* Karen McHale was appointed by Mayor Gallo for 1st Ward Alderman  
and approved by the City Council at the December 15, 2020 City Council Meeting.  
Alderman Karen McHale will be sworn in at the January 12, 2021 City Council Meeting.

**CITY OF ROLLING MEADOWS**

**FY 2021 BUDGET & CAPITAL PLANNING CALENDAR (TENTATIVE/DRAFT)(Following past schedules & procedures)**

DATE	DAY	ACTIVITY
February to July	---	Capital Improvements Committee Meetings.
March to June	---	Capital Improvement Projects - Inputted by Departments.
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 16, 2020	Tuesday	June Committee of the Whole Meeting. FY 2019 Audit Presentation & FY 2019 Year-End Fund Balances Presentation. FY 2019 Citizens' Annual Financial Report Presentation. FY 2021 Budget Parameters/Tax Levy Discussion Police & Fire Pension Fund - Actuarial/Tax Levy Discussion
July 21, 2020	Tuesday	FY 2021 Budget Parameters / Tax Levy Discussion (Tentative Continued Discussion) (From the June COW Meeting)
August 11, 2020	Tuesday	CIP Released to the City Council & Public with the August 11, 2020 City Council Meeting Agenda Packet.
August 18, 2020	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 2021.
September 8, 2020	Tuesday	FY 2021 Proposed Budget Released to the City Council & Public with the September 8, 2020 City Council Meeting Agenda Packet. (Friday, September 4th release.)
September 15, 2020	Tuesday	Committee-of-the-Whole Meeting: City Levy/Budget Discussion.
September 2020	-----	Publish the Public Hearings Notices in a Newspaper for the Tax Levy & Budget.
September 22, 2020	Tuesday	<i>City Council Meeting - <b>Public Hearing</b> - Tax Levy (i.e., Truth In Taxation)(City &amp; Library).</i> City Council Meeting - Some Budget Ordinances - 1st Reading.
October 13, 2020	Tuesday	<i>City Council Meeting - <b>Public Hearing</b> - City Budget &amp; Library Budget.</i> City Council Meeting - Some Budget Ordinances - 2nd Reading.
October 20, 2020	Tuesday	Committee-of-the-Whole Meeting - City & Library Levy/Budget Discussion.
October 27, 2020	Tuesday	City Council Meeting - 2nd Reading of some Ordinances & 1st Reading of some Ordinances.
November 10, 2020	Tuesday	City Council Meeting - Approve City & Library Levy (1st Readings), and 1st and 2nd Reading of some Ordinances.
November 17, 2020	Tuesday	Committee-of-the-Whole Meeting - City Budget (If Needed)
November 24, 2020	Tuesday	City Council Meeting - Approve City & Library Levy (2nd Readings), Adopt City Budget & Accept Library Budget; and 2nd Reading of some Ordinances.

Notes:

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

The City Manager and the Finance Director will hold one-on-one meetings with the Mayor and City Council in September to review the FY 2021 Proposed Budget.



# Fiscal Year 2021 Budget in Brief

The annual budget is the engine that drives and guides City operations. It is a management tool that each department uses to plan, administer, and improve its operations and customer services. It is a legal document through which City Council carries out its legislative responsibility to control City finances. It is a public information resource that helps taxpayers understand the finances of their local government.

## Year-Round Planning

Crafting a nearly \$60 million municipal budget is a year-round effort that involves careful planning, deliberation, review, and discussion. City Council and staff work together to determine the City’s overall strategic direction, and then guide funding to achieve established goals.

-  **January – May 2020:** City departments develop proposed operational budgets and submit to City Manager & Finance Director.
-  **February – July 2020:** Capital Improvement Committee meetings/recommend specific projects for the following fiscal year. *Note: based on a five-year planning process.*
-  **June & July:** Prior year’s audit & fund balances presentation/establish budget parameters for the coming year. Pension numbers discussed.
-  **August:** Capital Improvement Plan (draft version) presented to City Council for public discussion.

-  **September:** Proposed Fiscal Year (FY 2021) budget delivered to City Council.
-  **September – October:** Budget/tax levy deliberations take place during regular City Council and Committee of the Whole meetings. Public hearings give members of the community a chance to participate in the process.
-  **October:** City Council votes on ordinances related to the FY 2021 budget
-  **November:** Aldermen approve City and Library tax levies, and adopt budgets.
-  **December:** City staff files approved budget with Cook County (required by law). Other filings and postings completed.

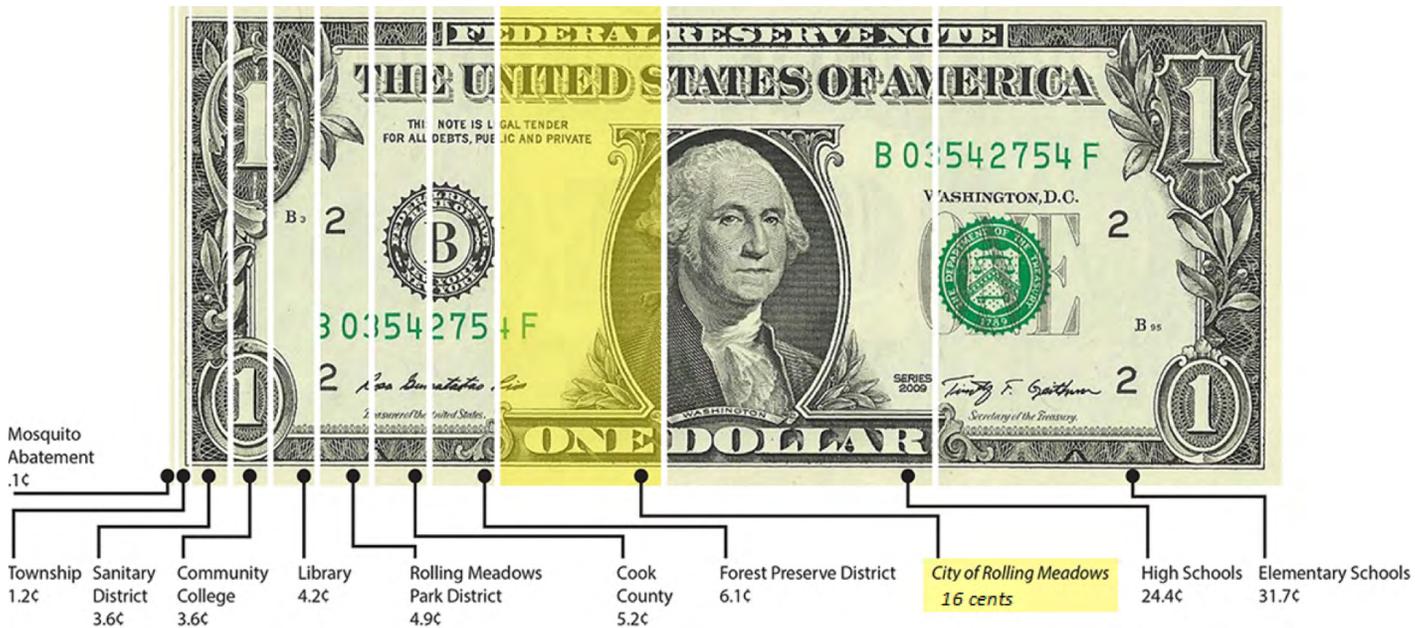
The City of Rolling Meadows provides a full range of high-quality municipal services to over 24,000 residents and hundreds of businesses each day. Its customer service team is comprised of approximately 164 full-time and 28-part-time employees working in Public Safety, Public Works, Community Development, Economic Development, Information Technology, Finance, and General Administration.

## 2021 Budget Highlights

-  **NO** increase in property tax levy.
-  **NO** rate increases (water, sewer, storm sewer, refuse).
-  Capital Improvement projects remain intact.
-  Maintain fund balance reserve (General Fund): 24.3%.

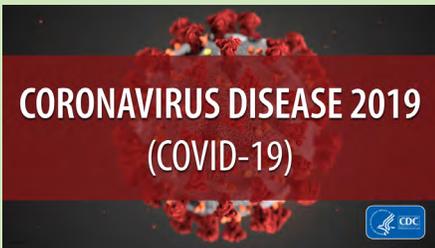
# City of Rolling Meadows Share of the Property Tax Bill

Average of Three Townships – 2018 Property Tax Levy for the FY 2019 Budget. Every dollar of property tax paid by Rolling Meadows' citizens is divided among many taxing districts.



## COVID-19 Impact on City Finances

Faced with an estimated \$2.9 million shortfall in estimated revenue due to COVID-19, City officials acted to offset those losses by transferring money from reserves to the General Fund – the City's largest operating fund (May 2020).



In addition, staff members submitted over \$316,000 in authorized expenses to

federal, state, and county entities for COVID-19-related operational reimbursement.

City leaders are also reviewing proposed long-term Capital Improvement Projects to offset potential revenue losses.

City departments are keeping several (recently vacated) staff positions unfilled as leaders evaluate the possibility of additional revenue shortfalls.

Staff training and education initiatives were scaled back or eliminated, and only essential expenses were approved.



City officials look forward to the return of free Friday's ROCK! concerts in Kimball Hill Park (photo circa 2017).

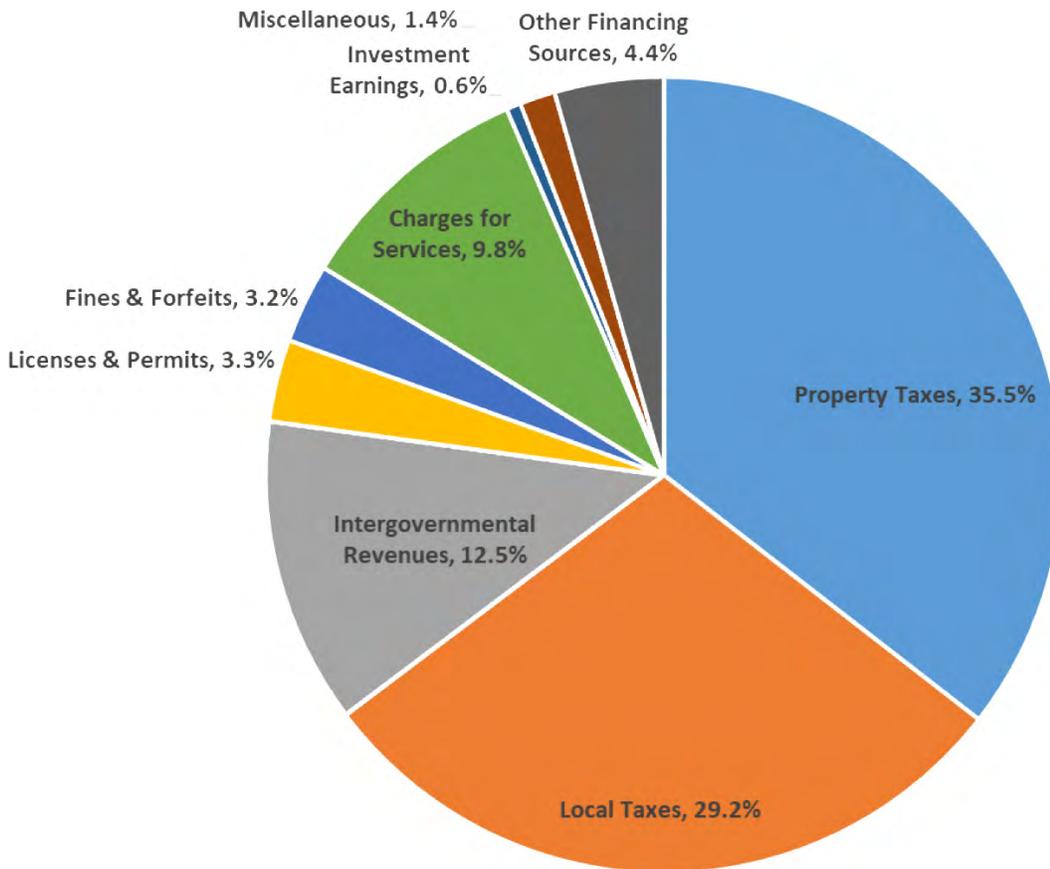
## Strong Credit Rating

Rolling Meadows' commitment to financial and budgetary excellence is also reflected in its Aa3 (Moody's) and AA+ (S&P) credit ratings. These ratings improve the City's ability to issue municipal bonds for major capital improvement projects at lower rates – saving taxpayers considerable sums of money in interest charges when paying back the bonds.

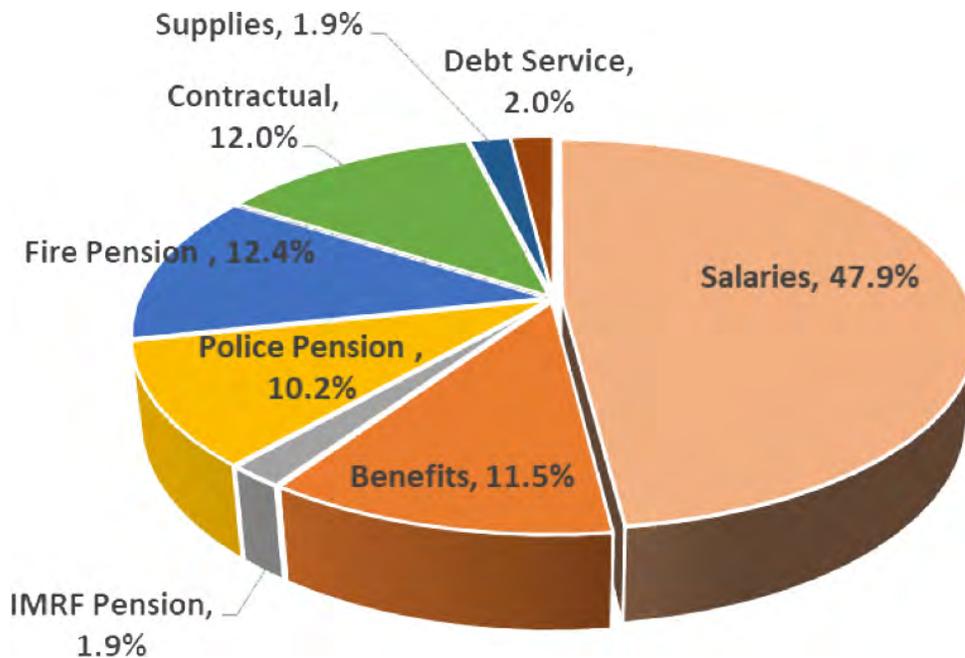
**S&P Global**  
Ratings

**MOODY'S**  
INVESTORS SERVICE

## FY 2021 General Fund Revenues by Source



## FY 2021 General Fund Expenditures by Type





Shades of Fall: Rolling Meadows' annual Hometown Hoedown (photo circa 2019).

## City's Financial Operations Meet the Highest Standards



Rolling Meadows' track record of budgeting/financial reporting excellence is unmatched. The City has been recognized repeatedly for its financial operations by the Government and Finance Officers Association of North America (GFOA):

- Certificate of Achievement for Excellence in Financial Reporting (33 consecutive years)
- Distinguished Budget Presentation Award (for Fiscal Years 2018, 2017, 2016)

Annual independent audits of Rolling Meadows' Comprehensive Annual Financial Reports (CAFRs) by the accounting firm of Lauterbach & Amen, LLP confirm the City's commitment to fair and accurate financial reporting, and operating within generally accepted accounting principles.

## Top Ten Rolling Meadows Employers

Employees

Northrop Grumman Defense Systems. . . . .	2,500
Arthur J. Gallagher . . . . .	2,000
Verizon Wireless . . . . .	1,075
Capital One . . . . .	710
Career Builder Employment Screening. . . . .	330
A.H. Management Group. . . . .	300
Meijer . . . . .	255
Walmart. . . . .	220
RTC . . . . .	210
Panasonic . . . . .	200

## FY 2021 Public Hearing Schedule

Tuesday, September 22nd:  
Tax Levy (i.e. Truth in Taxation)

Tuesday, October 13th:  
City Budget & Library Budget

## Mayor and 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 – Jon Bisesi

6th Ward Alderman – John D'Astice

7th Ward Alderman – Lara Sanoica

## City Administration

City Manager – Barry Krumstok

Finance Director – Melissa Gallagher

Public Works Director – Rob Horne

Fire Chief – Jeff Moxley

Police Chief – John Nowacki

## Questions?

For more information, please contact the Finance Department at 847-394-8500 or [fin@cityrm.org](mailto:fin@cityrm.org) or visit [www.cityrm.org/221/finance-department](http://www.cityrm.org/221/finance-department).



## 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](http://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 early September, a Proposed Budget is distributed to the Mayor and City Council and made available to the Public at the local library. City 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 for Public input on the proposed budget and property tax levy. After the public hearings, the budget and tax levy are formally adopted by ordinance. A final budget must be prepared and adopted prior to December 31<sup>st</sup>.



## **FY 2021 ADOPTED BUDGET EXECUTIVE SUMMARY**

The City of Rolling Meadows is pleased to present the Adopted Budget for Fiscal Year 2021 beginning January 1, 2021 and concluding on December 31, 2021. The FY 2021 Budget was adopted at the November 24, 2020 City Council Meeting. The FY 2021 Adopted Budget continues the City's commitment to fiscal responsibility, high quality services, and longer-term planning. However in the light of COVID-19, the City has made some significant adjustments to re-prioritizing operating and capital expenses. The City's FY 2021 Adopted Budget may be found at: <https://www.cityrm.org/233/Financial-Reports>.

The City's FY 2021 budget process started in January 2020. In August, the FY 2021 Budget was finalized in the current format and the ending fund balance estimates for the City's funds were completed. Due to COVID-19, the City has prudently used reserves to help mitigate revenue losses; filed for available COVID-19 relief funding (federal, state and county); reduced expenditures and deferred certain items and/or projects. Capital projects continue to be completed. In the months leading up to the FY 2021 Budget process, the City of Rolling Meadows took a number of actions for FY 2020 and FY 2021. While there is uncertainty, what is known is that the City tracks its revenues and expenditures on a real-time basis. Even in this unprecedented time, revenues did not decline as significantly as first indicated. However, the City is still using reserves for the COVID-19 unforeseen circumstance.

Overall, the City highlights some of the key items for the FY 2021 Adopted Budget:

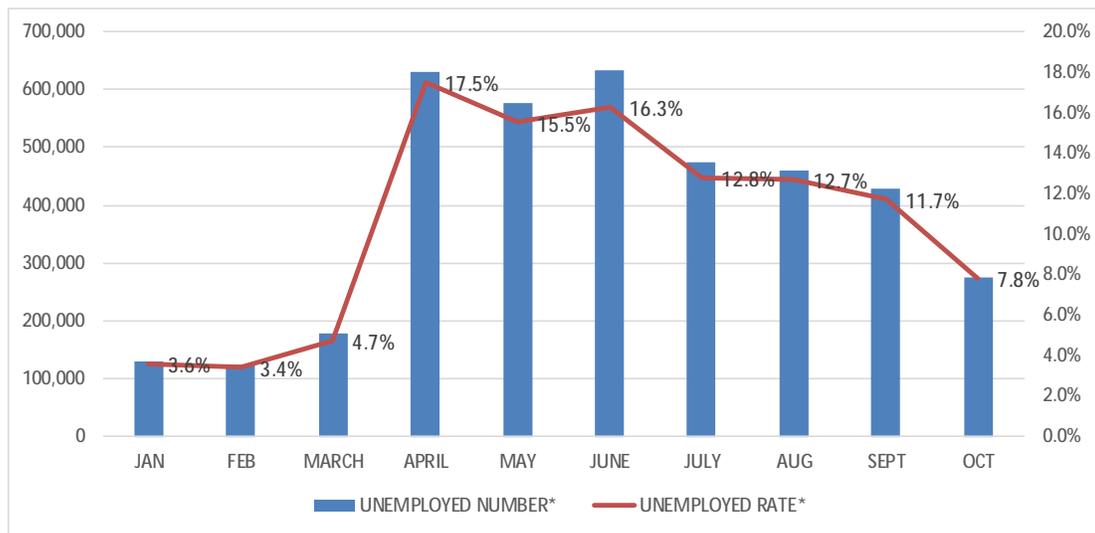
- Ø No increase in the property tax levy.
- Ø No rate increases (water, sewer, stormwater, refuse).
- Ø Capital projects remain intact and continue to be done.
- Ø Fund balance policies are within parameters (for those Funds who have established Fund Balance Policy's).
- Ø Funds are holding their own even with declines in revenues.
- Ø Some revenue sectors show sustained increases (e.g., big box and online sales).
- Ø Evaluate budget and expenditure requests ("needs" vs. "wants").
- Ø Balance revenue to increased staffing requests (still more staffing requests than the City can fund and maintain).

The City of Rolling Meadows has taken steps to help keep the community, residents, businesses and employees safe during this challenging time of dealing with COVID-19. The City has estimated a significant revenue shortfall for FY 2020 and FY 2021. The City has taken a number of actions to reduce expenses such as not filling positions, restricting travel (in various areas of the budget), reduce professional development and training, and defer capital items.

High unemployment and lower revenues contributed to the City taking early, decisive action to ensure that the City’s high quality of services continue to be delivered. The current unemployment rate is 7.8% as of October 2020 down 3.9 percentage points from September 2020 at 11.7% (<https://www2.illinois.gov/ides>). According to the IDES, in October, the three industry sectors with the largest over-the-month gains in employment were: Professional and Business Services; Construction and Trade; and Transportation and Utilities.

**FY 2020 - EMPLOYMENT & UNEMPLOYMENT DATA FROM IDES**

MONTH	LABOR FORCE FOR THE IDES AREA*	TOTAL EMPLOYED IN THIS IDES AREA*	UNEMPLOYED NUMBER*	UNEMPLOYED RATE*
JAN	3,638,812	3,508,835	129,977	3.6%
FEB	3,678,063	3,554,125	123,938	3.4%
MARCH	3,746,491	3,569,512	176,979	4.7%
APRIL	3,619,642	2,987,898	631,744	17.5%
MAY	3,715,509	3,138,024	577,485	15.5%
JUNE	3,875,459	3,242,222	633,237	16.3%
JULY	3,696,414	3,223,669	472,745	12.8%
AUG	3,620,931	3,160,608	460,323	12.7%
SEPT	3,647,470	3,219,489	427,981	11.7%
OCT	3,517,151	3,242,998	274,153	7.8%



\* IDES DATA FOR THE CHICAGO-NAPERVILLE-ARLINGTON HEIGHTS METROPOLITAN DIVISION AREA.

**Using Reserves to Mitigate the Early Revenue Shortfall Estimates:** With early, preliminary estimates, there is a potential revenue loss of \$2.9 million to the General Fund at the end of FY 2020 (as discussed at the May 19<sup>th</sup> Committee-of-the-Whole Meeting). To mitigate these losses, the City took action to release funds to the General Fund Balance overall fund balance (called Unassigned Fund Balance). The following Resolutions bring additional funds into the General Fund Balance:

- Ø Resolution No. 20-R-56, Approved May 26, 2020, the City released the Committed Fund Balance of \$1.4 million in the General Fund to the Unassigned Balance in the General Fund.
- Ø Resolution No. 20-R-57, Approved May 26, 2020, the City transferred \$500,000 from the Liability Insurance Fund to the General Fund.
- Ø Resolution No. 20-R-58, Approved May 26, 2020, the City transferred \$1.0 million from the Health Insurance Fund to the General Fund.

**COVID-19 reimbursement programs.** The City is maintaining an accurate tracking of costs for the duration of the response to prepare for reimbursement. The City has spent approximately \$150,000 on COVID-19 related expenditures (Payroll, PPE, sanitizing, protective barriers and other items). Potentially, the City may see a reimbursement back up to 75% of total expenses. The first submittal to FEMA was completed.

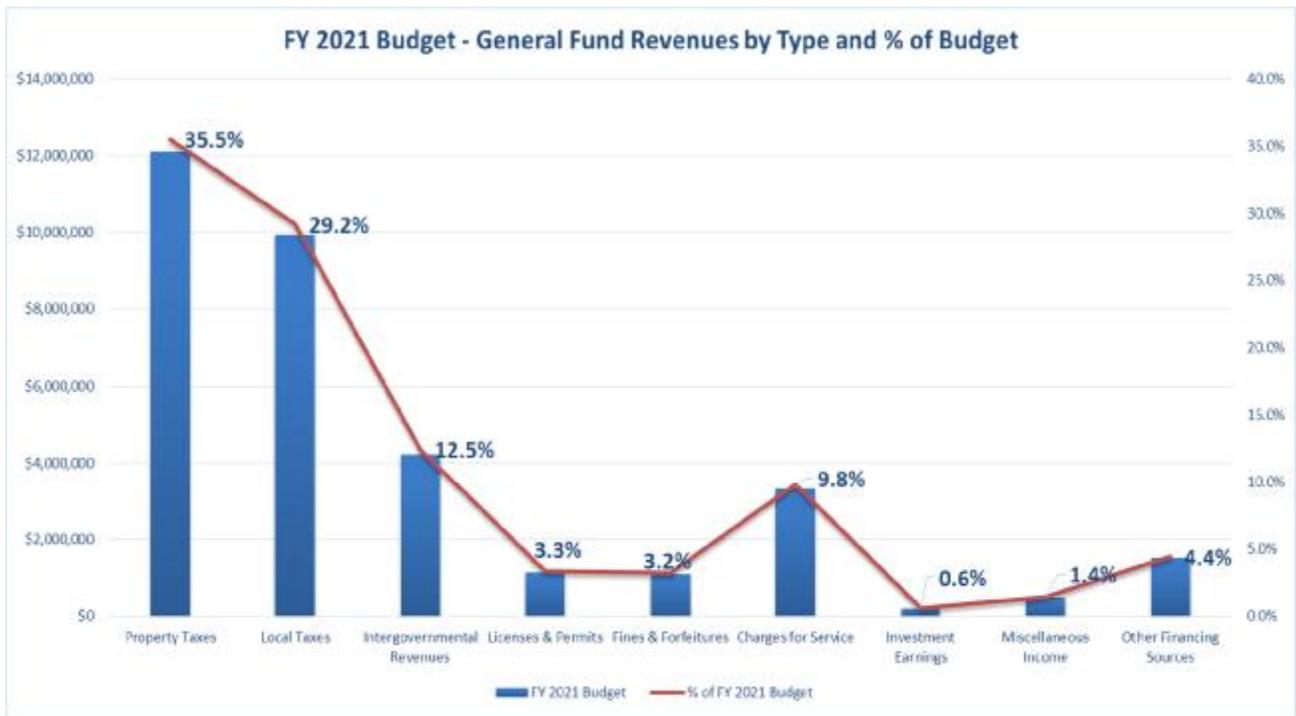
Another budget amendment related to COVID-19 is the CARES Act Funding grant award acceptance. Cook County awarded the City \$316,925 in federal Coronavirus Relief Funds (CRF) from the CARES Act. The City Council approved this funding and the Intergovernmental Grant Agreement at the August 28, 2020 City Council Meeting with Resolution No. 20-R-81. (A total of \$900,000 was submitted to Cook County). Subsequently, the City was notified that Cook County is seeking to award an additional \$12,000 from the CARES Act to the City.



The City took the initiative to form an ad-hoc “Complete Count” Committee to work towards the City’s U.S. Census count and to reach “hard-to-count” communities. At the January 14, 2020 City Council Meeting, the City Council amended the FY 2020 Budget to accept a \$25,000 grant from Cook County for Census 2020 activities with a focus on the hard-to-count communities with Resolution #20-R-01. [The grant was used in its entirety.]

**General Fund Revenues:** 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 continues to review its revenue base. The 3% Legal Cannabis Tax took effect in July 2020. The City added an estimate to the City’s FY 2021 Budget and received the first month of receipts in October 2020 (for July sales).

The City’s fund balances are maintaining due to the use of reserves – particularly in the General Fund which shows an estimated 24.3% Ending Fund Balance for FY 2021 (within the Fund Balance Policy Parameters). (The FY 2020 Budget was adopted with a 24.8% Ending Fund Balance.) The City will work on rebuilding reserves to continue its financial resiliency (which is important for the City’s credit rating). [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.]

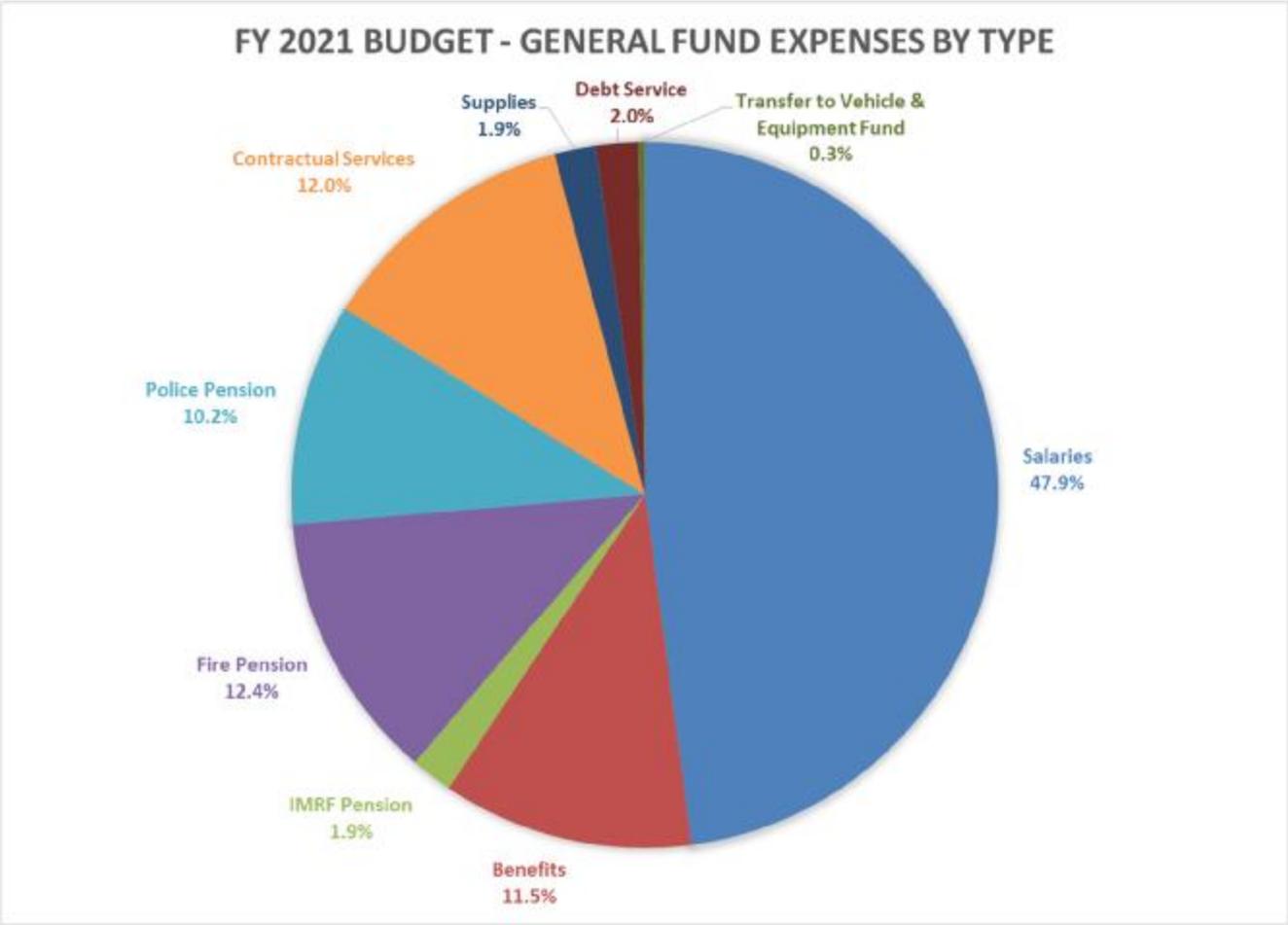


**Reminder as adopted in the FY 2021 Budget:**

- 1) ***There is no increase to the Property Tax Levy.*** (Pensions make up the largest share of the Property Tax Levy at 60% of the overall levy.)
- 2) *The Other Financing Sources include Transfers in from the Liability Insurance Fund and the Health Insurance Fund using reserves due to COVID-19. (Cooperatives are helpful and this is years of savings and health to build these reserves.)*
- 3) *The City is working on submitting expenses for COVID-19 reimbursements (federal, state and county).*
- 4) *With additional use of reserves for FY 2020 and FY 2021, the City is able to maintain a Fund Balance of 24.3% which is in range of the General Fund Balance Policy.*
- 5) *Police & Fire Pensions adjusted slightly on funding, but the City is still above the State required amount.*

**>> The FY 2021 General Fund Revenues are \$34.0 million. Year-over-year budget revenue change is an increase of 1.4% or \$480,934 (use of reserves due to COVID-19).**

**General Fund Expenditures:** As expected with a municipality, the City’s first responders, Police and Fire Personnel, account for the largest share of the City’s Budget. The City is following the City’s personnel agreements. As previously mentioned, there is a Manager’s Hold for ongoing labor negotiations and other items. Shown below is a breakdown by type of expenses in the General Fund. FY 2021 will be the sixth year of a \$100,000 repayment to the Vehicle & Equipment Replacement Fund for a previous transfer from that Fund of \$1.0 million. Police and Fire Pensions were held the same from the actuarial proposal at the June 2020 COW Meeting (following past practice – but slowing down from 15 year to 17 years).



>> The FY 2021 General Fund Expenditures are \$35.4 million. Year-over-year budget expenditure change is an increase of 1.4% or \$485,331 [some of the increase due to chargebacks (but chargebacks are still not at 100%)].

**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 FY 2021 Budget and the FY 2021 – FY 2025 Capital Improvement Plan (CIP) are available on the City’s website at [www.cityrm.org](http://www.cityrm.org) under the City’s Transparency tab.

The Budget Parameters discussion took place at the June 16, 2020, Committee-of-the-Whole Meeting.

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, and it is reviewed in depth by the Capital Improvements Committee. The 5-Year Capital Improvements Plan was presented to the City Council at the August 18<sup>th</sup> 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 and snapshot in time. (Not everything in the Capital Improvement Plan makes it into the fiscal year budget.)



### **Budget Awards**

The City has applied for and received the Government Finance Officers Association's "Distinguished Budget Presentation Award" annually since FY 2016. This award represents a significant achievement by the City and reflects the commitment of the City to meeting the highest principles of governmental budgeting. The City intends to submit the FY 2021 Budget to the Distinguished Award Program.

**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 State Motor Fuel Taxes on a monthly basis. However, these amount decreased to COVID-19 resulting in fewer commuters and drivers overall. Staff continues to monitor these revenues and Springfield's potential impact to these funds.

In FY 2019, the City started to receive a portion of the statewide gas tax. In FY 2020, the City started to receive additional funds from the "Build Illinois Program" from the State of Illinois. With this additional funding, the City is able to mitigate some of the revenue loss from the lower statewide motor fuel tax. [This Fund is continuing to do the street capital work.]

**Local Road Fund:** The Capital Improvements Committee focused much of their time and energy on reviewing projects and available resources for repairing and replacing the City's roads. For the 2020 Property Tax Levy funding the FY 2021 Budget, the Levy amount is \$1.0 million for the Local Road Fund. (At some point, the Tax Levy needs to be increased.)

As a reminder, the State Motor Fuel Tax Fund pays for \$600,000 Street Resurfacing/Annual Street Program. The Local Road Fund 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 (2020)
- Estimated Costs for 2021 Street Program\* July-August (2020)
- Engineering Proposal Early-September (2020)
- Funding established by City Council at the August COW (2020)
- Field Investigation, Surveying and Cores Mid-September to Mid-October (2020)
- Design Engineering, IDOT Docs. Mid-October to Mid-November (2020)
- IDOT Review and Approval Mid-November to Early January(2020/2021)
- Advertising Early to Mid-January (2021)
- Bid Opening Late January to Mid-February (2021)
- Council Actions March to April (2021)
- Construction Mid-April to Summer (2021)

*\*The capital planning process is one that requires attention throughout the year. Staff and the 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.*

**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. For FY 2021 (similar to 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 continues its investment in capital infrastructure improvements – building for the future. Some capital projects were deferred but capital improvement projects continue. The bond projects for underground utilities (watermain projects) will be finalized at the end of FY 2020.

**Refuse Fund:** The Refuse Fund is presented in parameters with its Fund Balance policy of 30% to 50% but is toward the lower range of the policy at 30%. This Fund may need a future rate increase to ensure that it stays in range of the policy to cover its costs. The monthly rate has been the same since FY 2014.

**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 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 2021 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 FY 2021 Budget and have information provided 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.

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

**Continued for the FY 2021 Budget** – This is the 6<sup>th</sup> 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 (60% 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 Capital Improvements Committee, Staff is exploring making this Fund entirely a capital fund and removing commodities from this Fund in the future. This Fund's 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 has contracted its emergency communication dispatch services through Northwest Central Dispatch Services since 2009. All parts of the emergency communications system are accounted for in this Fund. The Tax Levy for the FY 2021 Budget is \$700,000 and

should grow in the future. There will be required capital purchases coming from Northwest Central Dispatch in FY 2021 (if not at the end of FY 2020). (This project has been delayed due to COVID-19 so the purchase is delayed.) This Fund now has a Fund Balance Policy and is within the range of the policy. Annually, this Fund should typically have approximately \$1.0 million in reserves. (Some reserves were sent to this Fund to balance and stabilize.)

**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 the low risk of IRMA members overall) has actually led to a reduction in liability insurance costs. This Fund, based on the excellent performance in the cooperative, was able to release funds for fund balance reserve use. (In early FY 2021, Staff will present a fund balance policy for the Liability Insurance Fund.)

**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 have been some savings in this area the last several years due to being part of the municipal cooperative. This Fund, based on the excellent performance in the cooperative, was able to release funds for fund balance reserve use. (In early FY 2021, Staff will present a fund balance policy for the Health Insurance Fund.)

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

**TIF #2 Kirchoff/Owl:** TIF District No. 2 – Riverwalk Condominiums and Retail Space (created 2002) encompasses the Wellington Area at the corner of Kirchoff 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. The City owns a parcel in this TIF. Projections show that by the end of its life, the Fund does become positive (approximately FY 2023). The TIF will expire in FY 2025 (23 years from when it was created in FY 2002.)

**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 City does not own land in this TIF. The TIF is 15-Year TIF and will expire in FY 2031.

The FY 2021 Budget updated some of the estimates provided by Ernst & Young. The Property Tax Increment may change from year-to-year. This is only an estimate and is considered 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 increased (compounded annually) for the FY 2021 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 and the 2<sup>nd</sup> one in FY 2020. The City released funds per the Redevelopment Agreement. The release of funds takes place annually 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 strives to maintain \$1.0 million to \$1.5 million as fund balance reserves (typically covering one year 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 a 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 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).

- § The City's Government Transparency portal may be viewed from the following link <https://www.cityrm.org/356/Transparency-Portal>.
- § 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](http://www.cityrm.org) under the Finance Department page.

### **Final Summary and Looking Ahead**

It is very clear that the COVID-19 pandemic, which started after the close of 2019, will have an impact on municipal revenues. To the extent of the duration and the level of the impact is yet to be seen. Some sectors in the economy are above average (such as internet sales, grocery and big box sales). The City's strong fund balances are important to the City's recovery and resiliency plan. The City has a strong balance sheet with cash reserves and an investment grade credit

rating. The City's fund balance policies are all within their parameters for each fund balance policy (for Funds with policies – General Fund, 911 Fund, Refuse Fund and Garage Fund).

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 use of fund balance may have many reasons such as using fund balance to fund a capital project, transfer to support other Funds, a recession, major sales tax generator shutting down, and unforeseen circumstances such as COVID-19. The City is carefully using fund balance reserves to mitigate some of the revenue shortfalls.

In recent years, the City has expanded its revenue base with new revenues from video gaming revenues, ambulance fees and the natural gas tax. In FY 2020, the City began to receive revenues from legal, recreational marijuana in the General Fund. The City's financial position remains strong with approximately \$30 million in its overall cash position and has capacity to weather this time period due to COVID-19. However, it is important to ensure reserves are available and maintained going forward. Not all requests for services, staffing, capital projects or other items can be granted due to the continued uncertainty.

The overall financial impact, while uncertain, are mitigated by some use of reserves coupled with some deferrals of projects and budgetary cuts. Continuing capital such as the annual street program and providing essential operations are critical to the City's resiliency plan. Balancing the City's priorities with its available resources is taking place and will be an important part of the City's strategic plan throughout this year.

Work has been done to reprioritize expenses and capital projects. The City is fortunate to have a diverse economic base and is not reliant on specialty items (sales taxes from luxury cars, boats, etc.). The City is also seeing increases in revenues such as internet sales. The City's Legal Cannabis Tax began in FY 2020 and is only presented as an estimate at this time. As part of the City's resiliency planning and budget process, the City will work towards slowly rebuilding fund balance over time. At this time, the priority is to ensure that the City's high, quality services are delivered to residents and businesses.



# Government Profile

## 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 4<sup>th</sup> 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.

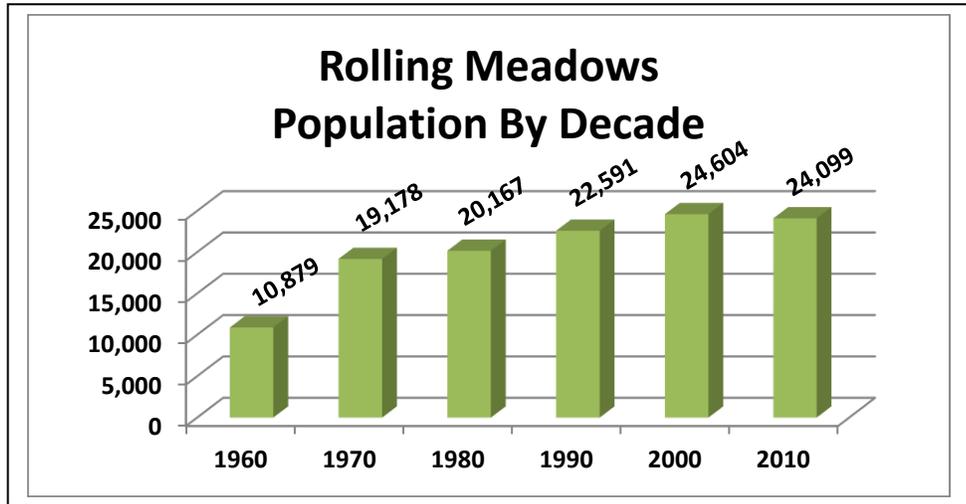


1958: Rolling Meadows City Hall and Police Headquarters.



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, 26<sup>th</sup>, 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**

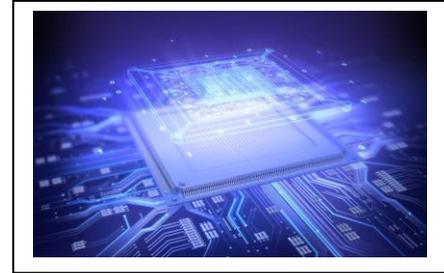
The Deputy City Clerk is an appointed position and acts as custodian of the City seal, and official keeper of the records for the City of Rolling Meadows, including but not limited to ordinances, resolutions, and minutes. The City Clerk's office carries out the statutory requirements by complying with 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](http://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 4<sup>th</sup> 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.



*"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 4<sup>th</sup> 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**

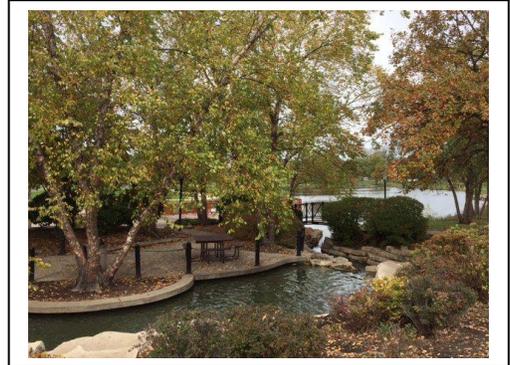
Community Development is a Division of the Public Works Department. The primary function of the Division is to encourage a healthy, safe, and prosperous community through programs, activities and enforcement of minimum standards that benefit the quality of life for the residential and business sectors. 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

# Property Tax Levy



PROPERTY TAX LEVY (2020) FOR THE FY 2021 BUDGET					
	2018 Tax Levy	2019 Tax Levy	Adopted 2020 Tax Levy	Dollar Change from From 19 Levy	Percent Change From 19 Levy
<u>General Fund</u>					
Police Protection	\$ 1,850,000	\$ 1,511,946	\$ 1,511,946	\$0	0.0%
Fire Protection	1,850,000	1,511,946	1,511,946	0	0.0%
Police Pension	3,400,000	3,600,000	3,600,000	0	0.0%
Fire Pension	3,700,000	4,380,000	4,380,000	0	0.0%
IMRF Pension	800,000	900,000	900,000	0	0.0%
Public Works Operations	1,087,002	187,002	187,002	0	0.0%
<u>General Fund Total</u>	12,687,002	12,090,894	12,090,894	0	0.0%
<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%
<b>TOTAL FOR ANNUAL TAX LEVY ORDINANCE</b>	<b>14,238,502</b>	<b>13,790,894</b>	<b>13,790,894</b>	<b>0</b>	<b>0.0%</b>
				 <i>Annual Tax Levy Ordinance Total</i>	
<u>Debt Service Purpose</u>					
2002A Bond (matures FY 2018)	430,500	0	0	0	0.0%
2018 Bond (matures FY 2038)	0	696,833	696,833	0	0.0%
2019 Bond (matures FY 2039)	0	249,333	249,333	0	0.0%
<b>DEBT LEVY - BY ORIGINATING BOND ORDINANCE</b>	<b>430,500</b>	<b>946,166</b>	<b>946,166</b>	<b>0</b>	<b>100.0%</b>
<b>TOTAL CITY LEVY FOR FY 2021 BUDGET</b>	<b>\$ 14,669,002</b>	<b>\$ 14,737,060</b>	<b>\$ 14,737,060</b>	<b>\$ -</b>	<b>0.0%</b>

Detailed notes for the Property Tax Levy for the FY 2021 Budget:

- 1) No increases to the IMRF Levy.
- 2) The Police & Fire Pension tax levy amounts are the same amount as last year per the actuary report.
- 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 Annual Payments for the tax levy will remain the same as last year. However, it is important to note that the required payments per the debt schedule is \$699,000 for the 2018 Bond (the \$1,800 not levied will be paid for from the bond's investments and \$623,600 for the 2019 Bond (the \$374,267 not levied will be paid partially from the bond's investments and Utilities Fund's revenues). At some point the annual debt service amounts will need to be on the property tax levy.
- 6) As a reminder, the City is reduced the Property Tax Levy for the FY 2020 Budget and used General Fund Reserves. The Police and Fire Protection line items were reduced by that amount. For the FY 2022 Budget, these line items will be evaluated to be restored to their previous amounts.

Property Taxes – Average, Estimated Property Tax Bill = \$0 Increase for FY 2021

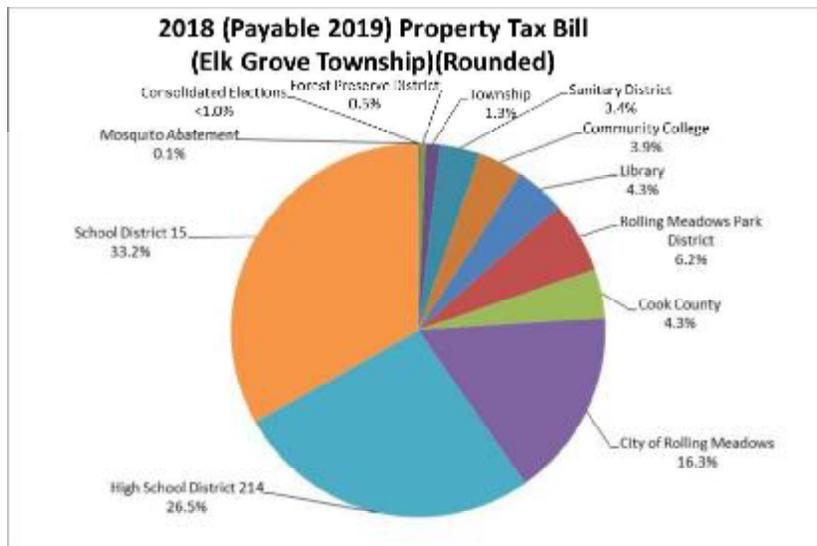
Property tax estimate increase by household - based on total dollar of property tax bill paid:		
Estimated Property Tax Bill	City Share = Approximately \$0.18 cents of each Tax Dollar	Property Tax Annual Increase to Household
\$ 2,500	\$ 450	\$ -
3,000	540	\$ -
4,000	720	\$ -
5,000	900	\$ -
6,000	1,080	\$ -
7,000	1,260	\$ -
8,000	1,440	\$ -
9,000	1,620	\$ -
10,000	1,800	\$ -
11,000	1,980	\$ -
12,000	2,160	\$ -
13,000	2,340	\$ -
14,000	2,520	\$ -
15,000	2,700	\$ -
16,000	2,880	\$ -
17,000	3,060	\$ -
18,000	3,240	\$ -
19,000	3,420	\$ -
20,000	3,600	\$ -

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 2018 Property Tax Levy. (Percentage is approximately 16% from the City's FY 2019 Audit.)

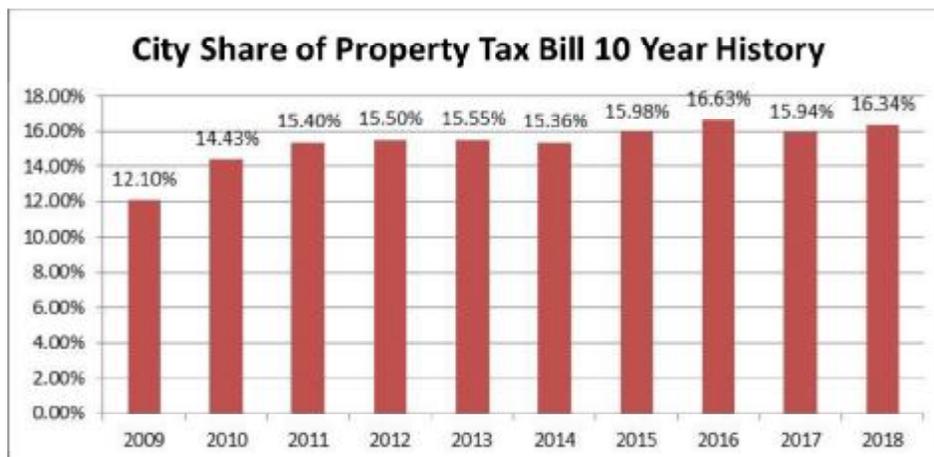
# Property Taxes

## Where Do My Property Taxes Go?

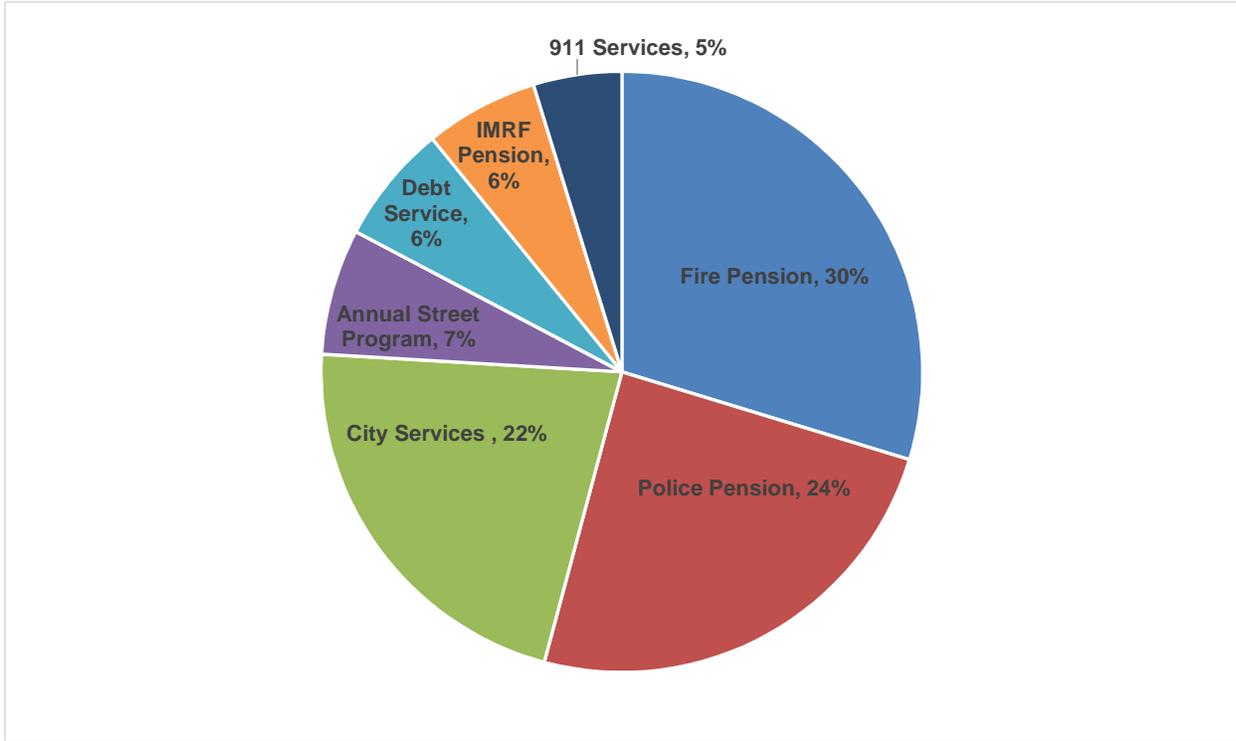
Every dollar of property tax paid by Rolling Meadows citizens is divided among many taxing districts. This year the City portion of the typical tax bill for a Rolling Meadows property owner was 16.3% including the Pension Funds (Elk Grove Township) (Rounding differences may occur). (From the City's FY 2019 Audit.)



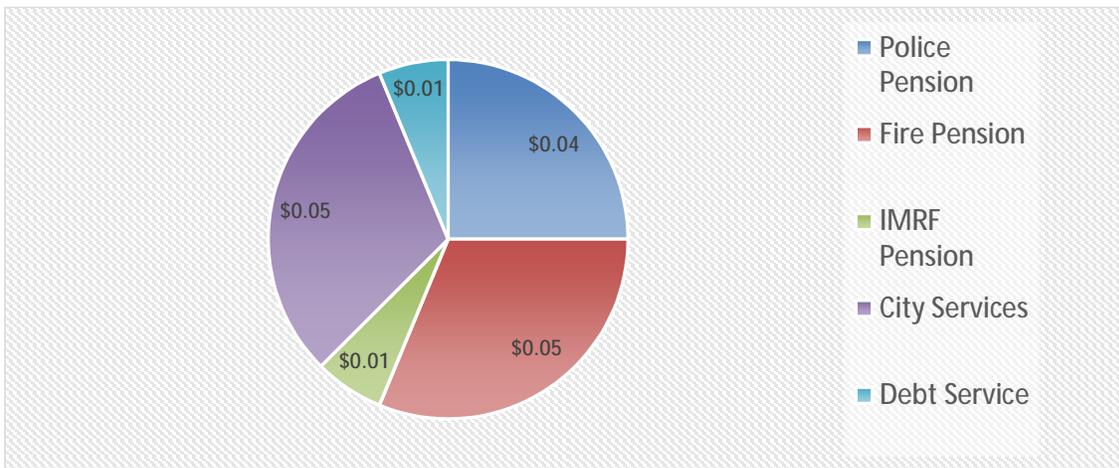
The chart below shows the City's share of the average property tax bill (Elk Grove Township) for the last ten tax levy years. The City's share includes the police and firefighters' pension funds.



**Percentage of the City's Property Tax Levy  
By Category of Service**



**Where the City's 16 Cents of each Property Tax Dollar Paid to Cook  
County Goes \***

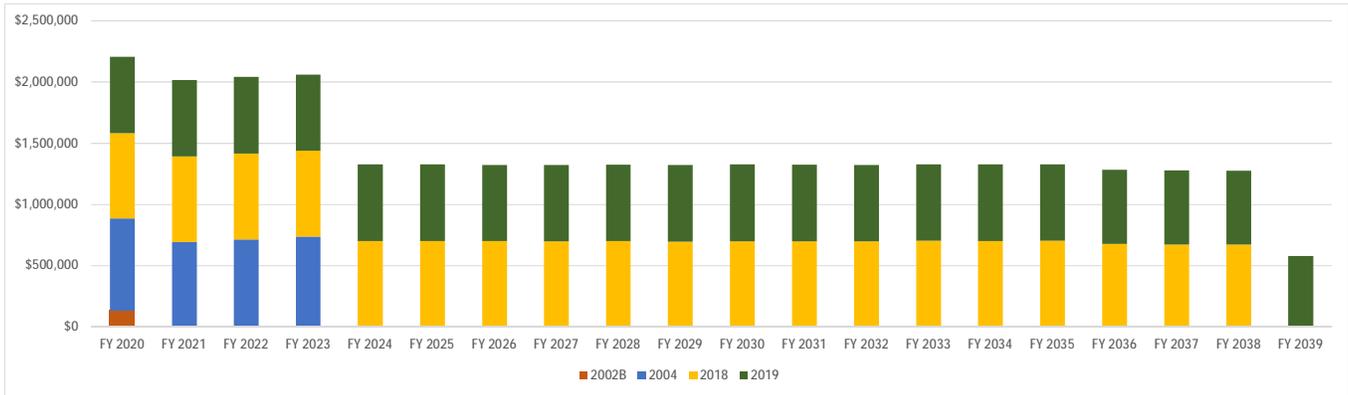


\* Most recent data from the City's FY 2019 Audit.

# City's Debt Service



**Current Outstanding Debt Service Payments (General Obligation Bonds) per the FY 2019 Audit**



**Summary of Outstanding Bonds by Type**

<b>Bond Issues</b>	<b>City Fund Debt Retired By</b>	<b>Amount Issued</b>	<b>Budget Year Paid in Full</b>	<b>Estimated Principal &amp; Interest @ 12/31/2020</b>
Bond Series 2012 (2002B)	Utilities (20)	\$ 2,600,000	FY 2020	\$ 133,575
Bond Series 2012 (2004)	General Fund (01)	\$ 8,070,000	FY 2023	\$ 2,897,001
Bond Series 2018	Fire Stations (83)	\$ 9,500,000	FY 2038	\$ 13,208,800
Bond Series 2019	Fire Stations (83) & Utilities (20)	\$ 8,500,000	FY 2039	\$ 12,399,200
<b>Estimated Total Principal &amp; Interest</b>				<b>\$ 28,638,576</b>

**Notes:**

- 1) The 2012 (2002B) Bond is paid by Utilities Fund's revenues.
  - 2) The 2012 (2004) Bond is paid by a transfer from the General Fund to the Debt Service Fund. The amount of the transfer is approximately \$700,000 each year and the bond will be paid in full by the end of FY 2023.
  - 3) The 2018 Bond is for the Fire Stations Project and paid by the property tax levy.
  - 4) The 2019 Bond is for the Fire Stations Project and Underground Utilities and paid from both of these Funds.
- The 2019 Bond is paid for by the property tax levy and a portion from the Utilities Fund's revenues.
- 5) The City pays for low-interest IEPA loans for Water and Sewer from the Utilities Fund and are not included in this chart.

# City's Fund Structure



## **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.

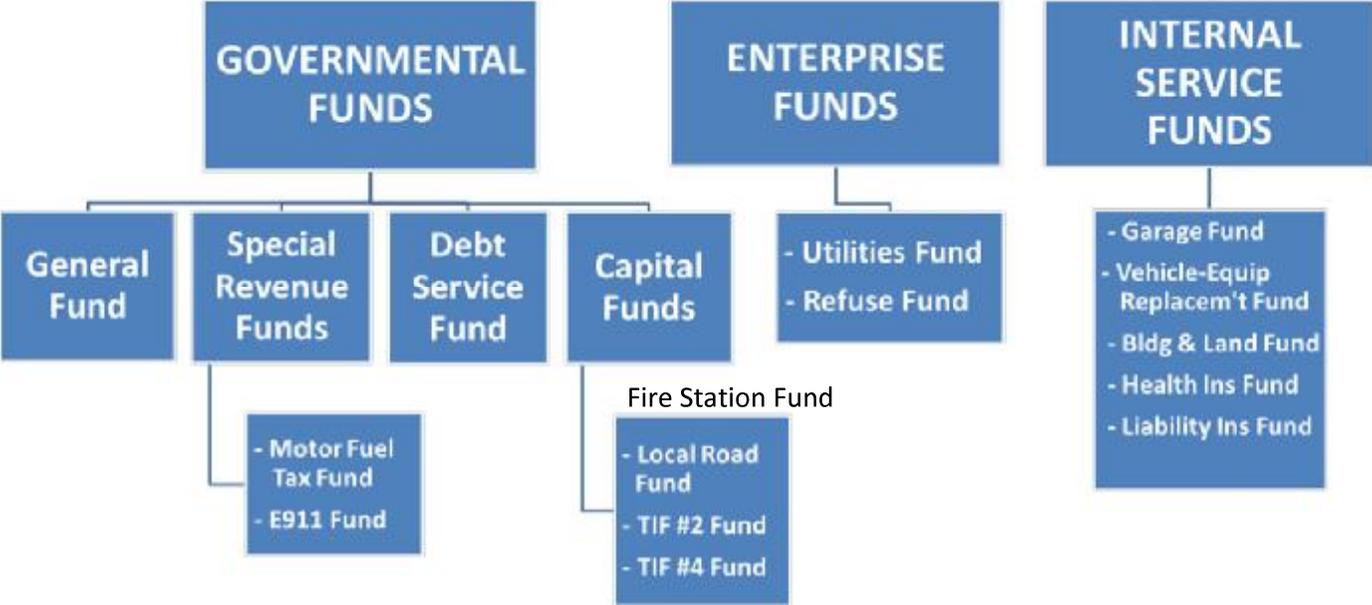
The City has two special revenue funds: the E911 Fund and the Motor Tax Fuel Fund. These funds have restricted revenues that must be spent on only certain services and goods according to state statute. The Motor Tax Fuel Fund expenses are restricted only to projects that are used to improve and maintain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



# Goals & Objectives

## Departments: ADMINISTRATION, FINANCE, IT

2021 GOALS	2021 OBJECTIVES	2020 ACHIEVEMENTS
<p>Continue the implementation process for an Enterprise Resource Planning (ERP) System for the City.</p>	<p>Evaluate and update police and procedures for ERP modules.</p>	<p>Successfully implemented a the new Utility Billing software and online payment portal.</p>
	<p>Review the City's operations and provide recommendations for process improvements.</p>	<p>Started to build the foundation for the Payroll/HR implementation.</p>
	<p>Incorporate GIS data and mapping across the City's software platform.</p>	<p>Continued to review and refine the Chart of Accounts with advanced reporting options.</p>
	<p>Continue providing network and IT infrastructure enhancements as part of the City's investment in critical infrastructure.</p>	<p>Implemented a new payment portal with additional payment functions.</p>
	<p>Offer training to City departments to keep updated on ERP modules and their processes.</p>	<p>Updated items for the City's website and new ways for residents and businesses to pay during the COVID-19 Pandemic.</p>
<p>Continue to promote Fiscal Transparency and to provide a financially stable environment for the City of Rolling Meadows.</p>	<p>Monitor fund balance policies to ensure compliance with meeting reserve goals.</p>	<p>Maintained the City's credit rating of an AA+ with Standard &amp; Poor's and an Aa3 with Moody's.</p>
	<p>Create new fund balance policies for certain funds, as appropriate.</p>	<p>Provided additional monthly reporting and financial data during the COVID-19 Pandemic. Successfully applied for an received more than \$400,000 in funding for COVID-19.</p>
	<p>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.</p>	<p>Reviewed the City's fund balance policies with the City Council. No changes were made in FY 2020.</p>
	<p>Apply and work towards achieving the Government Finance Officers Association's CAFR, PAFR and Budget Award Programs.</p>	<p>Updated the City's Transparency Tab with key financial documents such as the City's Audit, Citizens' Financial Report, Budget, IMRF Total Compensation Report, Actual Wages/Benefits Report, and other items.</p>
	<p>Review the City's Financial Policies and update as necessary.</p>	

Departments: ADMINISTRATION, FINANCE, IT

<u>2021 GOALS</u>	<u>2021 OBJECTIVES</u>	<u>2020 ACHIEVEMENTS</u>
<p>Create more economic development opportunities and information for citizens and businesses.</p>	<p>Update the City's website with key information such COVID-19 relief programs for residents and businesses.</p> <p>Successfully launched in 2020 - the Rmbusinessbuzz.org website supports shopping &amp; dining local! The website will continue to be updated in FY 2021.</p>	

Use this link to view the Police Department's Annual Report:  
<https://www.cityrm.org/207/Police-Department>

Department: POLICE

2021 GOALS

2021 OBJECTIVES

2020 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.	Continuing to train and promote a proactive police force, with goals of increased communication and efficiently deploying resources.	The Police Department, in partnership with the community, experienced a significant decline in reported index crimes.
	Research and take the necessary steps to obtain sponsorships and grant funding from available sources.	The Department continued to provide exceptional police services with no reduction in the level of service during the 2020 pandemic.  The Rolling Meadows Police Department received a grant to help support our youth summer camp for at risk children. This program has been a tremendous success over the years and the funds will help this tradition to continue.
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 to address the needs of the community.	With the pandemic affecting many families who were struggling to put food on the table, the Department was able to facilitate and assist in weekly mobile food pantries. This was accomplished in partnership with several community groups in our area.
		The Department expanded its "Shop with a Cop" event by conducting holiday shopping outings with children at two separate locations in 2020. This expansion doubled the amount of children we were able to help, so they could now purchase presents for their families. Many of the children in the past have never been able to do this because of economic reasons.
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.	The Department recruited and trained several new officers in 2020. These new public servants have been successfully integrated into solo patrol duties. They will carry on our strong tradition of providing the highest level of police services to the residents of the City.
Continue to utilize technology to better and more efficiently serve the public.	Implement and provide training for new technologies which increase efficiencies and conveniences for residents.	Training for new technologies included electronic citations, in-car printing capabilities and the ability to request on-line overnight parking permission.
	Efficiently and effectively utilize technological resources to keep officers and citizens informed of extremely fluid COVID-19 circumstances, policies and State mandates.	The Rolling Meadows Police Department's social media platform was utilized to update residents on COVID related topics along with other police related issues and matters.  With the suspension of most in-person advanced training and continual education training due to COVID-19, the Department was able to continue with mandated training through the use of technology and other web-based training platforms.

Use this link to view the Fire Department's Annual Report:  
<https://www.cityrm.org/193/Fire-Department>

**Department: FIRE**

2021 GOALS	2021 OBJECTIVES	2020 ACHIEVEMENTS
<p>To provide the highest level of fire protection, emergency medical services and public education available to the community.</p>	<p>Collect customer feedback on provided services from internal and external stakeholders.</p>	<p>Continued tracking Turnover, Response and Travel.</p>
	<p>Attain a high public profile in matters related to education, prevention, preparedness and mitigation as it relates to emergency incidents.</p>	<p>Collected over 100 customer service surveys, of which, 98% responded with highly satisfied responses on all questions.</p>
	<p>Utilize current resources recommended in NFPA 1710.</p>	<p>Continued to refine training program development and implementation with RPM Chiefs and Training Officers.</p>
<p>Develop recently promoted personnel to perform at the highest standards and continue to focus in preparing future leaders of this organization.</p>	<p>Develop time and resources to invest in the training of personnel.</p>	<p>Developed a training program for officers focusing on leadership and tactical decision making.</p>
	<p>Train all chief officers and other designated City Staff to NIMS 300 Intermediate ICS for Expanding Incidents and 400 Command and General Staff.</p>	
	<p>Develop and implement a training curriculum with aid of training software to engage personnel with real time scenario-based training.</p>	<p>With changes in administration leadership, organizational chart and responsibilities are now aligned to meet goals and expectations of the department. As a result, all operational areas are now led by an officer of the department.</p>
<p>Maintain and/or improve emergency response times within Rolling Meadows integrating new 911 dispatching software and new station locations.</p>	<p>Evaluate call volume and response data from relocating fire stations to reduce response times within the City.</p>	<p>Continued tracking of response times.</p>
	<p>Explore options for emergency response with current staffing, with use of alternative models and response determinants. Evaluate deployment models from new station locations to further enhance our auto aid agreements with neighboring communities.</p>	<p>Opened Fire Station 16 in April of 2020. New response districts were enabled for the entire City.</p>
	<p>Integrations of GIS data into current operational data sets.</p>	<p>Adjusted the Fire Department apparatus/manpower deployment to align with newly implemented Response Determinates from Northwest Central Dispatch Center. Planning for new CAD.</p>
	<p>Re-aligned auto aid agreements with Palatine and Arlington Heights Fire Departments which provide enhanced coverage of emergency calls in all communities.</p>	

Department: PUBLIC WORKS

<u>2020 GOALS</u>	<u>2020 ACHIEVEMENTS</u>
<p>Continue to evaluate services and assess potential efficiencies, and modify staffing roles to meet community expected service levels and to accommodate Department needs.</p>	<p>Continue regular meetings with existing employees utilizing the "Ready Now/Ready Next" PROGRAM.</p>
	<p>Re-evaluated positions created by resignations and retirements to align with current priorities and improve service delivery.</p>
	<p>Filled vacated positions with one internal and three outside hires (through July).</p>
	<p>Implemented new work order process with a goal to build data that will help refine longer term departmental time and manpower needs.</p>
<p>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.</p>	<p>Achieved Council consensus to evaluate City's long-term Public Works equipment and operational storage needs.</p>
	<p>Began conversations with Park District to evaluate the long-term viability of separate facilities, with Public Works at the Berdnick site and the Park District at the Central or alternate site.</p>
	<p>Evaluated future land and long-term storage needs for Public Works and general City operational needs.</p>

## Department: PUBLIC WORKS

### 2020 GOALS

### 2020 ACHIEVEMENTS

Refine capital planning efforts and update capital planning calendar and annual work plans to protect against institutional knowledge loss.

Negotiated Forestry Tree Pruning and Removal contract that was 35-45% lower than surrounding municipal contracts and the MPI contract.

Implemented 2.5 million in roadway, sidewalk and bike path improvements.

Secured purchase of three replacement police patrol vehicles, a water division vehicle, a paver and a refuse truck.

Completed facility improvements at Public Works, well houses, the City's water tower, City Hall and at newly acquired Owl Drive property.

Awarded a contract for engineering services to develop a 10-year sanitary sewer plan as required by MWRD Inflow and Infiltration Control Program, planning tasks with consultant to inspect storm sewers in "high priority" areas.

Performed \$90k in manhole rehab, \$195k in sanitary sewer pipe rehab and \$150k in storm sewer rehab.

Secured contract for engineering services to design Sunset/Brookview sanitary sewer multi-year project.

	Implemented phase 2 (of 3) construction of Arbor Drive watermain project for replacement of 1,826 linear feet of watermain.
	Coordinated approval of a drainage study for the area around Hicks/Kirchoff road.
	Implemented a \$1.3 million bond funded project for the replacement of 2,834 linear feet of water main on South Street and South Court, and 1,154 linear feet on Plum Grove Drive.

Continue to adapt, update, and implement new technologies into department processes and practices to align with industry standards.	Completed the design and installation of control panels at the City's remaining 2 water pressure zone control stations, allowing City's SCADA system to communicate with other stations, and updated 3 sewer lift stations, 4 well stations and 1 JAWA site onto the city's SCADA telemetry network 4G cellular network.
	Began the implementation process for the EnerGov software.
	Received consensus from Council on various policy issues including Kirchoff Road walk lights, PW space needs, and Meacham Road IDOT resurfacing.
	Replaced antiquated modem communication devices with secure network equipment, resulting in significantly reduced telecommunication costs.

Adopt new and/or more customer friendly codes, code sections, and acquaint the public and staff with changes and newly adopted Zoning and Sign Codes	Completed City initiated Zoning Ordinance text amendments to better regulate video gaming and recreational cannabis.
	Completed Comprehensive Zoning Code rewrite.

	Distributed newsletter and other social media information about the Zoning Code rewrite.
	Processed, presented, and achieved Council approval of an amended fee structure.

Improve department messaging through new outreach efforts.	Implemented a Public Works Committee to improve internal and external communication, including the use of social media.
	Produced and displayed on the City's website a Spanish version of the 2019 Comprehensive Plan.
	Produced alternative messaging for construction projects.
	Due to COVID, the planned Open House during National Public Works Week, in May, was cancelled.

**Department: PUBLIC WORKS**

**2021 GOALS**

**2021 OBJECTIVES**

Evaluate and implement efficiencies to maintain expected service levels	Continue on-going evaluation of staff resources against needs and opportunities for "Ready Now/Ready Next" departmental succession planning.
	Monitor and evaluate manpower needs against expectations and identify and implement internal and external efficiencies.
	Monitor, evaluate, apply and implement operational programs and grant opportunities that align with annual Capital Improvement work program.
Finalize Planning for City's long-term Public Works equipment and operational storage needs.	Finalize conversations with Park District to determine viability of separate facilities, with Public Works at the Berdnick site and the Park District at the Central or alternate site.
	Evaluate alternative or additional land and facility needs for Public Work and other City operations.
	Create phasing and financial plan to accomplish relocation efforts.
Cost effectively maintain and improve City infrastructure.	Ensure Capital projects come in on-schedule and within budget.
	Take advantage of partnering opportunities for select capital and operational projects.
	Enhance communication of high profile capital projects through internet and social media avenues.

Department: PUBLIC WORKS

2021 GOALS

2021 OBJECTIVES

Implement visions of the Comprehensive Plan and policies of the Zoning Ordinance update.

Assist citizens, developers and Council in making informed decisions regarding development and redevelopment in the City.

Prioritize efforts that address localized drainage and property maintenance problems.

# 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
<b>Governmental Funds:</b>						
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
<b>Enterprise Funds:</b>						
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
<b>Internal Service Funds:</b>						
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
<b>TOTAL ALL CITY FUNDS</b>	<b>\$ 16,691,589</b>	<b>\$ 55,985,969</b>	<b>\$ 51,827,415</b>	<b>\$ 4,158,554</b>	<b>\$ 401,452</b>	<b>\$ 19,678,179</b>

<b>Governmental Funds Balance:</b>	
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
<b>Governmental Funds:</b>						<b>ACTUAL</b>
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
<b>Enterprise Funds:</b>						
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
<b>Internal Service Funds:</b>						
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
<b>TOTAL ALL CITY FUNDS</b>	<b>\$ 21,930,368</b>	<b>\$ 62,896,260</b>	<b>\$ 57,765,595</b>	<b>\$ 4,671,147</b>	<b>\$ -</b>	<b>\$ 24,137,550</b>

*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
<b>Governmental Funds:</b>						<b>ACTUAL</b>
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
<b>Enterprise Funds:</b>						
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
<b>Internal Service Funds:</b>						
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
<b>TOTAL ALL CITY FUNDS</b>	<b>\$ 21,999,471</b>	<b>\$ 59,031,015</b>	<b>\$ 55,477,084</b>	<b>\$ 3,553,931</b>	<b>\$ -</b>	<b>\$ 23,131,344</b>

**\*\*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:

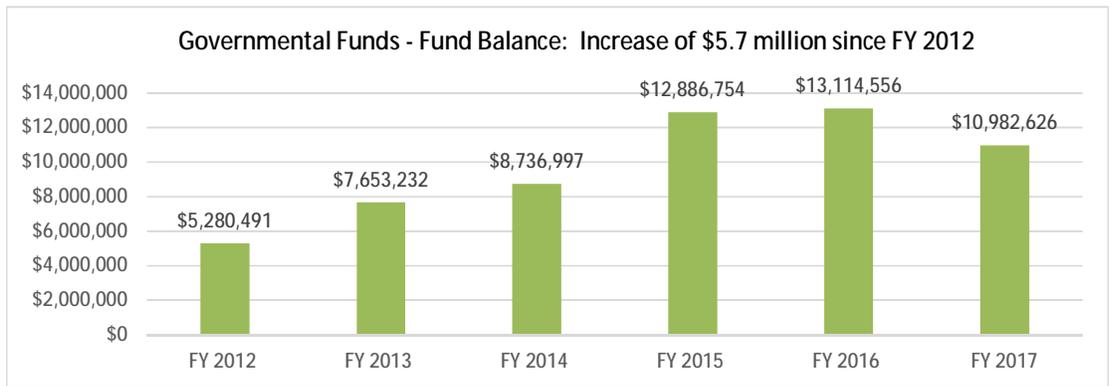
- \$721,452 is committed for funding Compensated Absences Liability (17% of the \$4.2 million liability is funded with this commitment).
- \$1.0 million is assigned as a Manager's Hold for ongoing labor negotiations.
- \$41,146 is for Prepaid Expenses and \$52,835 for future IMRF expenses.

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
<b>Governmental Funds:</b>						
						<b>ACTUAL</b>
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
<b>Enterprise Funds:</b>						
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
<b>Internal Service Funds:</b>						
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
<b>TOTAL ALL CITY FUNDS</b>	<b>\$ 23,131,344</b>	<b>\$ 59,539,544</b>	<b>\$ 58,924,563</b>	<b>\$ 614,981</b>	<b>\$ -</b>	<b>\$ 21,577,047</b>

\*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 Audited 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 AUDITED FUND BALANCE OR EQUIVALENT
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<b>Governmental Funds:</b>						<b>ACTUAL</b>
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

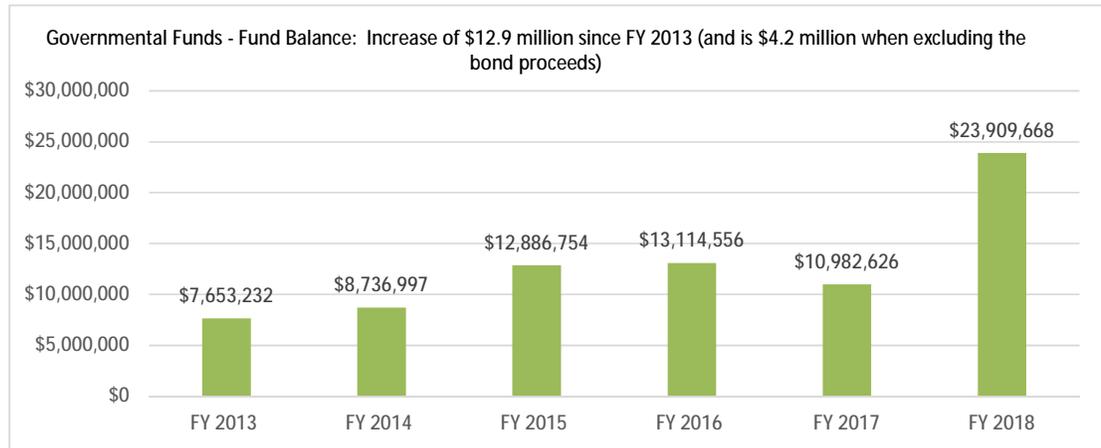
\*See notes below.

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

<b>Enterprise Funds:</b>						
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

<b>Internal Service Funds:</b>						
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

<b>TOTAL ALL CITY FUNDS</b>	<b>\$ 21,174,626</b>	<b>\$ 73,467,995</b>	<b>\$ 57,435,152</b>	<b>\$ 16,032,843</b>	<b>\$ -</b>	<b>\$ 35,043,898</b>
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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).

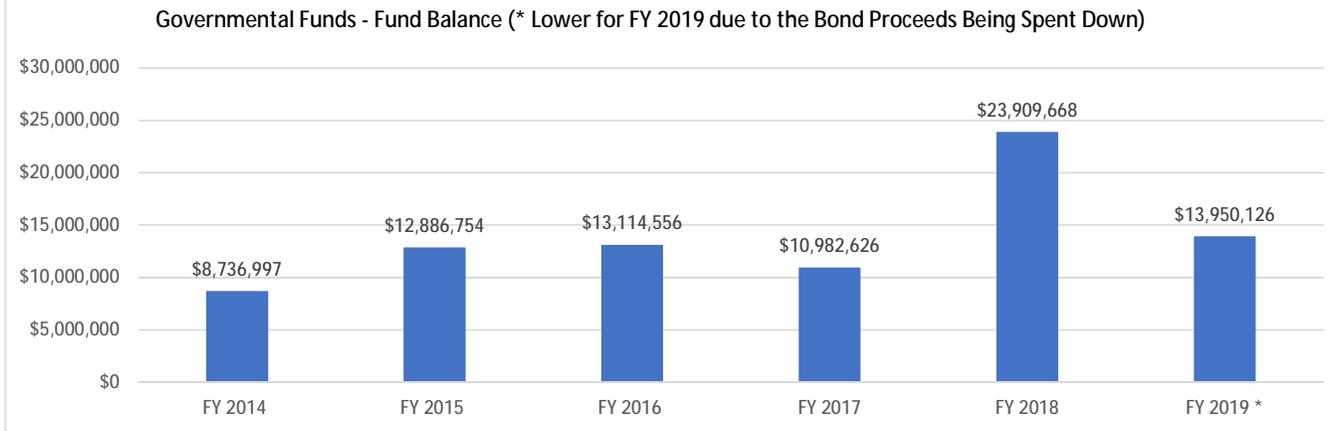
After deducting these items, the General Fund's Ending Unassigned Fund Balance is \$9.7 million and is in range with the City's Fund Balance Policy at 30.9% of expenditures (the range is between 15% to 30% of Unassigned Fund Balance to Expenditures).

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 Audited Data**

FUND NAME	BGN FY 2019 AUDITED FUND BALANCE	REVENUES - AUDIT	EXPENSES - AUDIT	NET CHANGE IN CURRENT YEAR FUND BALANCE	SOURCES/USES OR TRANSFERS	ENDING FY 2019 AUDITED FUND BALANCE OR EQUIVALENT
<b>Governmental Funds:</b>						<b>ACTUAL</b>
General (01) **	11,114,386	33,822,486	32,736,488	1,085,998	(1,409,934)	10,790,450
Motor Fuel Tax (03)	161,274	798,756	592,275	206,481	-	367,755
E911 (04)	1,297,854	707,452	656,176	51,276	-	1,349,130
Debt Service (47)	42,994	-	688,554	(688,554)	663,075	17,515
Local Road (61)	552,292	2,311,047	3,567,556	(1,256,509)	1,060,000	355,783
TIF #2 (37) Kirch/Owl	(1,349,678)	249,170	56,503	192,667	-	(1,157,011)
TIF #4 (38) Golf Road	3,084,480	3,624,060	6,705,351	(3,081,291)	-	3,189
Fire Stations Fund (83)	8,709,355	252,993	10,303,802	(10,050,809)	3,282,698	1,941,244
Foreign Fire Tax (26) *	70,503	38,651	37,000	1,651	-	72,154
Police Asset Seizure (17) *	226,208	70,288	86,579	(16,291)	-	209,917
<b>Enterprise Funds:</b>						
Utilities (20)	4,783,384	11,783,306	9,815,137	1,968,169	-	4,134,531
Refuse (16)	1,054,110	2,178,019	2,288,099	(110,080)	-	1,029,931
<b>Internal Service Funds:</b>						
Garage (14)	1,027,885	1,553,203	1,396,058	157,145	-	1,185,030
Vehicle-Equipment (25)	1,059,339	1,545,514	1,077,485	468,029	125,000	1,342,848
Building & Land (33)	325,283	685,202	633,714	51,488	1,310,000	1,431,916
Liability Insurance (23)	1,410,462	1,214,120	816,353	397,767	(300,000)	1,303,379
Health Insurance (45)	1,473,767	4,692,034	4,084,394	607,640	(1,500,000)	1,587,113
<b>TOTAL ALL CITY FUNDS</b>	<b>\$ 35,043,898</b>	<b>\$ 65,526,301</b>	<b>\$ 75,541,524</b>	<b>\$ (10,015,223)</b>	<b>\$ 3,230,839</b>	<b>\$ 25,964,874</b>

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



**\*\*Notes:**

The General Fund's Total Fund Balance is \$10,790,450.

- \$1.4 million is committed for funding Compensated Absences Liability (in FY 2020, the City Council has transferred that into the Unassigned Category and made this amount available in case it is needed due to COVID-19 revenue losses.)
- There is \$26,883 for Prepaid Expenses (similar to past years).

Recall that the City has to report on the financial results at December 31, 2019 and this is the fund balance snapshot at that point in time.

After deducting these items, the General Fund's Ending Unassigned Fund Balance is \$9.4 million and is in range with the City's Fund Balance Policy at 28.6% of expenditures (the range is between 15% to 30% of Unassigned Fund Balance to Expenditures).

In FY 2019, due to the City's fiscal health, the City was able to repay the General Fund with the Bond Proceeds for the Fire Stations Project Land Purchase. The City then transferred \$1,060,000 to the Local Road Fund and \$1,060,000 to the Building & Land Fund. Also note that due to the City's strong financial position, the City was able to lower the Property Tax Levy for the FY 2020 Budget. The City used reserves of \$678,108 for the FY 2020 Budget.

CITY OF ROLLING MEADOWS  
**FUND BALANCE SUMMARY - FY 2020 ESTIMATE**

ESTIMATED BASED ON PROJECTED DATA

FUND NAME	BGN - BALANCES-PER				ESTIMATED END FUND BALANCE 12/31/2020
	FY 2019 AUDIT	REVENUES	EXPENSES	OVER (UNDER)	
General (01)	\$ 10,763,567	\$ 33,609,247	\$ 34,008,368	\$ (399,121)	\$ 10,364,446
Motor Fuel Tax (03)	367,753	1,274,906	600,000	\$ 674,906	\$ 1,042,661
E911 (04)	1,349,130	700,500	910,800	\$ (210,300)	\$ 1,138,830
Debt Service (47)	17,515	751,713	752,213	\$ (500)	\$ 17,019
Local Road (61)	355,783	2,880,250	2,512,940	\$ 367,310	\$ 723,093
TIF # 2 (37) Kirch/Owl	(1,157,011)	250,025	60,441	\$ 189,584	\$ (967,427)
TIF # 4 Golf Rd. (38)	3,189	3,000,250	2,998,275	\$ 1,975	\$ 5,164
Fire Stations Fund (83)	1,941,244	1,021,166	2,911,650	\$ (1,890,484)	\$ 50,760
Utilities (20)	4,134,531	11,334,000	13,645,046	\$ (2,311,046)	\$ 1,823,485
Refuse (16)	1,029,931	2,145,465	2,228,863	\$ (83,398)	\$ 870,864
Garage (14)	1,185,030	1,549,025	1,399,444	\$ 149,581	\$ 1,334,611
Vehicle-Equip (25)	1,342,848	1,644,725	1,912,000	\$ (267,275)	\$ 1,131,241
Building & Land (33)	1,431,916	805,625	1,022,820	\$ (217,195)	\$ 1,214,721
Liability Insurance (23)	1,303,379	860,317	1,321,000	\$ (460,683)	\$ 842,696
Health Insurance (45)	1,587,113	4,856,058	5,249,801	\$ (393,743)	\$ 1,193,370
<b>TOTAL ALL CITY FUNDS</b>	<b>\$ 25,655,918</b>	<b>\$ 66,683,272</b>	<b>\$ 71,533,661</b>	<b>\$ (4,850,389)</b>	<b>\$ 20,785,534</b>

Notes:

- 1) Rounding differences may occur between worksheets.
- 2) Fund Balance Equivalent is calculated using Fund Balance Equivalent. This measure is calculated by subtracting Current Assets from Fund Balance.
- 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  
FUND BALANCE SUMMARY - FY 2021 BUDGET**

*ESTIMATED BASED ON PROJECTED DATA*

FUND NAME	ESTIMATED BEGIN BALANCE 1/1/2021	REVENUES	EXPENSES	OVER (UNDER)	MANAGER'S HOLD	ESTIMATED END FUND BALANCE 12/31/2021
General (01)	\$ 10,364,446	\$ 34,042,191	\$ 35,407,081	\$ (1,364,890)	\$ (400,000)	\$ 8,599,556
Motor Fuel Tax (03)	1,042,659	1,289,906	1,129,406	160,500	-	1,203,159
E911 (04)	1,138,831	700,500	917,500	(217,000)	-	921,831
Debt Service (47)	17,019	693,150	703,650	(10,500)	-	6,519
Local Road (61)	723,092	3,030,250	3,648,300	(618,050)	-	105,043
TIF # 2 (37) Kirch/Owl	(967,427)	250,100	72,500	177,600	-	(789,827)
TIF # 4 Golf Rd. (38)	5,164	3,300,250	3,299,693	557	-	5,721
Fire Stations Fund (83)	50,760	1,046,166	1,011,673	34,493	-	85,253
Utilities (20)	1,823,485	11,691,000	12,493,778	(802,778)	-	1,020,707
Refuse (16)	870,864	2,148,600	2,411,251	(262,651)	-	718,526
Garage (14)	1,334,611	1,563,025	1,618,124	(55,099)	-	1,279,512
Vehicle-Equip (25)	1,131,241	1,710,825	2,083,000	(372,175)	-	759,066
Building & Land (33)	1,214,721	829,525	914,750	(85,225)	-	1,129,496
Liability Insurance (23)	842,696	893,317	1,227,000	(333,683)	-	759,013
Health Insurance (45)	1,193,370	5,932,327	5,225,511	706,816	-	1,550,186
<b>TOTAL ALL CITY FUNDS</b>	<b>\$ 20,785,532</b>	<b>\$ 69,121,132</b>	<b>\$ 72,163,217</b>	<b>\$ (3,042,085)</b>	<b>\$ (400,000)</b>	<b>\$ 17,353,761</b>

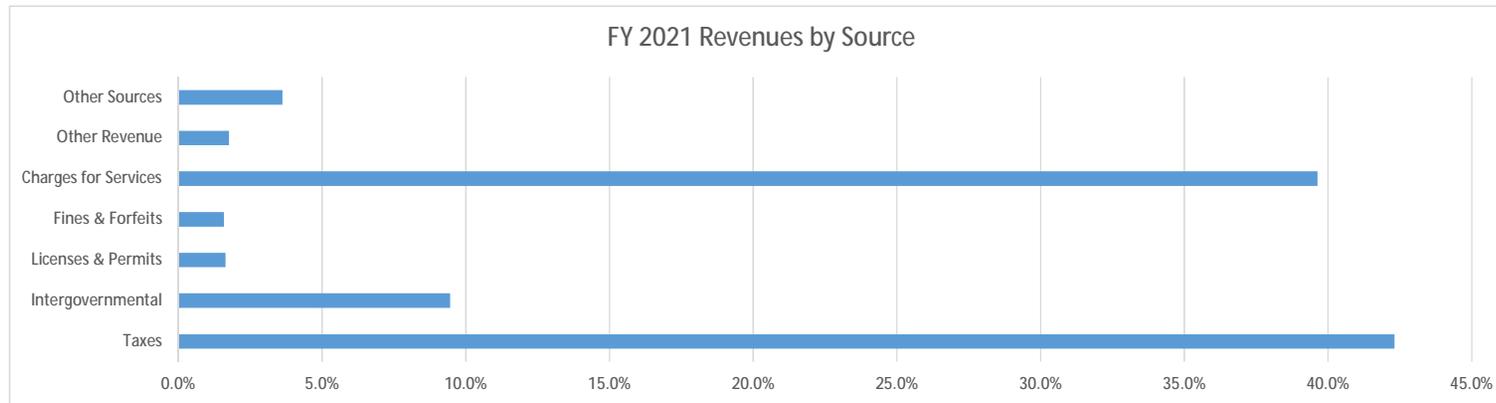
Notes:

- 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
- 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 2021 BUDGET

REVENUE SOURCE - FUND	Taxes	Inter-Governmental	Licenses & Permits	Fines & Forfeits	Charges for Services	Other /MISC Revenues	Other Financing Sources	Fund Total
<b>Operations</b>								
General	\$ 22,029,701	\$ 4,242,250	\$ 1,131,500	\$ 1,096,600	\$ 3,344,640	\$ 687,500	\$ 1,510,000	\$ 34,042,191
E-911	700,000	-	-	-	-	500	-	700,500
Utilities	-	-	-	-	11,581,000	110,000	-	11,691,000
Refuse	-	-	-	-	2,145,600	3,000	-	2,148,600
Sub-Total Operations	22,729,701	4,242,250	1,131,500	1,096,600	17,071,240	801,000	1,510,000	48,582,291
<b>Internal Service</b>								
Garage	-	-	-	-	1,557,500	5,525	-	1,563,025
Liability Insurance	-	-	-	-	862,317	31,000	-	893,317
Health Insurance	-	-	-	-	5,681,327	251,000	-	5,932,327
Building & Land	-	-	-	-	619,525	10,000	200,000	829,525
Vehicle-Equip Rplcmt.	-	-	-	-	1,600,800	10,025	100,000	1,710,825
Sub-Total Internal Service	-	-	-	-	10,321,469	307,550	300,000	10,929,019
<b>Capital</b>								
Local Roads	2,020,000	1,000,000	-	-	-	10,250	-	3,030,250
TIF # 2 - Kirchoff/Owl	250,000	-	-	-	-	100	-	250,100
TIF # 3 - Golf Road	3,300,000	-	-	-	-	250	-	3,300,250
Fire Stations Fund	946,166	-	-	-	-	100,000	-	1,046,166
Sub-Total Capital	6,516,166	1,000,000	-	-	-	110,600	-	7,626,766
<b>Special Revenue</b>								
Motor Fuel Tax	-	1,289,406	-	-	-	500	-	1,289,906
Sub-Total Special Revenue	-	1,289,406	-	-	-	500	-	1,289,906
<b>Debt Service</b>								
	-	-	-	-	-	-	693,150	693,150
<b>GRAND TOTAL REVENUES</b>	<b>\$ 29,245,867</b>	<b>\$ 6,531,656</b>	<b>\$ 1,131,500</b>	<b>\$ 1,096,600</b>	<b>\$ 27,392,709</b>	<b>\$ 1,219,650</b>	<b>\$ 2,503,150</b>	<b>\$ 69,121,132</b>

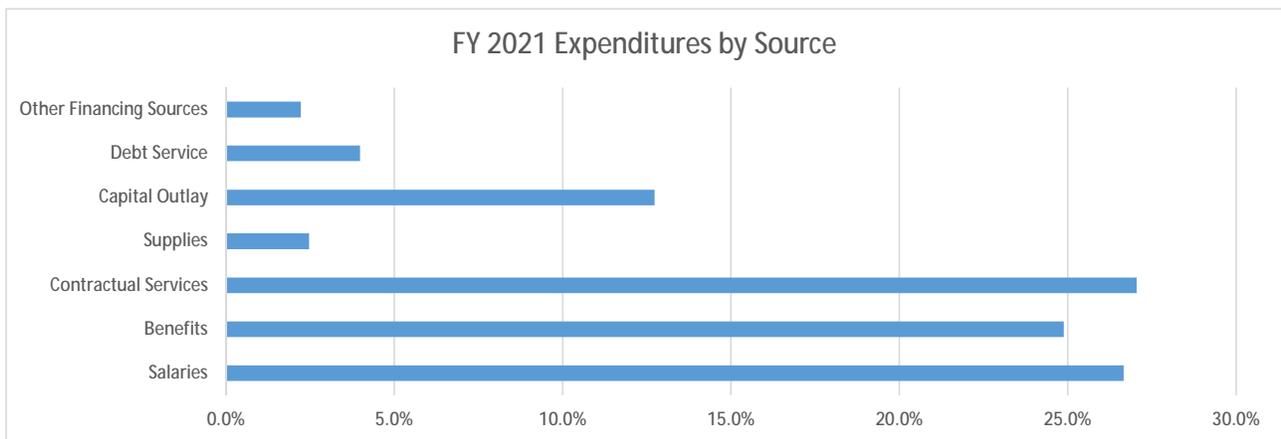
Taxes	Intergovernmental	Licenses & Permits	Fines & Forfeits	Charges for Services	Other Revenue	Other Sources
42.3%	9.4%	1.6%	1.6%	39.6%	1.8%	3.6%



CITY OF ROLLING MEADOWS  
**CITY EXPENDITURES BY SOURCE FY 2021 BUDGET**

EXPENDITURES SOURCE - FUND	Salaries	Benefits	Contractual Services	Supplies	Capital Outlay	Debt Service	Financing Uses	Fund Total
<b>Operations</b>								
General	\$ 16,956,801	\$ 12,723,767	\$ 4,265,398	\$ 667,965	\$ -	\$ 693,150	\$ 100,000	\$ 35,407,081
E-911	-	-	815,000	2,500	100,000	-	-	917,500
Utilities	1,627,568	687,632	6,653,760	284,525	2,765,000	475,293	-	12,493,778
Refuse	280,858	174,483	1,944,460	11,450	-	-	-	2,411,251
Sub-Total Operations	18,865,227	13,585,882	13,678,618	966,440	2,865,000	1,168,443	100,000	51,229,610
<b>Internal Service</b>								
Garage	373,672	153,877	603,825	486,750	-	-	-	1,618,124
Liability Insurance	-	-	727,000	-	-	-	500,000	1,227,000
Health Insurance	-	4,217,511	8,000	-	-	-	1,000,000	5,225,511
Building & Land	-	-	248,700	71,050	595,000	-	-	914,750
Vehicle Replacement	-	-	-	-	2,083,000	-	-	2,083,000
Sub-Total Internal Service	373,672	4,371,388	1,587,525	557,800	2,678,000	-	1,500,000	11,068,385
<b>Capital</b>								
Local Road	-	-	877,500	260,800	2,510,000	-	-	3,648,300
TIF # 2 - Kirchoff/Owl	-	-	72,500	-	-	-	-	72,500
TIF # 3 - Golf Road	-	-	3,299,693	-	-	-	-	3,299,693
Fire Stations Fund	-	-	-	-	-	1,011,673	-	1,011,673
Sub-Total Capital	-	-	4,249,693	260,800	2,510,000	1,011,673	-	8,032,166
<b>Special Revenue</b>								
Motor Fuel Tax	-	-	-	-	1,129,406	-	-	1,129,406
Sub-Total Special Revenue	-	-	-	-	1,129,406	-	-	1,129,406
<b>Debt Service</b>								
	-	-	500	-	-	693,150	10,000	703,650
<b>GRAND TOTAL EXPENDITURES</b>	<b>\$ 19,238,899</b>	<b>\$ 17,957,270</b>	<b>\$ 19,516,336</b>	<b>\$ 1,785,040</b>	<b>\$ 9,182,406</b>	<b>\$ 2,873,266</b>	<b>\$ 1,610,000</b>	<b>\$ 72,163,217</b>

Salaries	Benefits	Contractual Services	Supplies	Capital Outlay	Debt Service	Other Financing Sources
26.7%	24.9%	27.0%	2.5%	12.7%	4.0%	2.2%

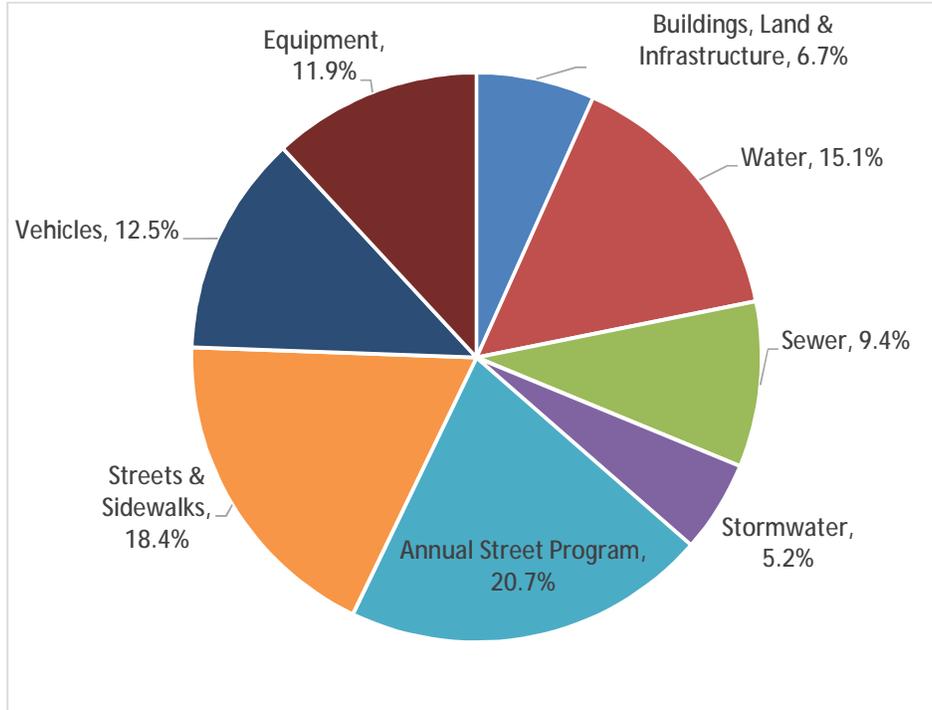




# Capital Expenditures As Proposed in the FY 2021 – FY 2025 Capital Improvement Plan (CIP)

## FY 2021 PROPOSED CAPITAL PROJECTS

### WHERE THE MONEY GOES - CAPITAL EXPENDITURE BY TYPE FY 2021 AT-A-GLANCE



CATEGORY	\$	%
Buildings, Land & Infrastructure	\$ 625,000	6.7%
Water	\$ 1,405,000	15.1%
Sewer	\$ 875,000	9.4%
Stormwater	\$ 485,000	5.2%
Annual Street Program	\$ 1,925,000	20.7%
Streets & Sidewalks	\$ 1,714,406	18.4%
Vehicles	\$ 1,167,000	12.5%
Equipment	\$ 1,105,000	11.9%
<b>Total</b>	<b>\$ 9,301,406</b>	<b>100.0%</b>

Listed above is a summary of the all of the proposed capital projects as shown for the upcoming year, FY 2021.

*Note: this is not a budget and only a listing of capital projects (with rounding).*

**FUND & PROJECT NAME - CAPITAL PROJECTS - FY 2021 to FY 2025 Proposed Projects**

	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
<b>Motor Fuel Tax Fund</b>					
Annual Street Program (Resurfacing)	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000
Build Illinois Grant Program (New for FY 2021)	\$ 529,406	\$ 529,406	\$ 529,406	\$ -	\$ -
<b>Sub-Total Motor Fuel Tax Fund</b>	<b>\$ 1,129,406</b>	<b>\$ 1,129,406</b>	<b>\$ 1,129,406</b>	<b>\$ 600,000</b>	<b>\$ 600,000</b>
<b>General Fund - Police Vehicles</b>					
Vehicle Replacement-Patrol SUV/C-180	\$ -	\$ -	\$ -	\$ -	\$ 58,000
Vehicle Replacement-Patrol SUV/C-183	\$ -	\$ -	\$ -	\$ -	\$ 58,000
Vehicle Replacement-Admin SUV/C-201	\$ -	\$ -	\$ -	\$ -	\$ 45,000
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	\$ -
<b>Sub-Total General Fund - Police Vehicles</b>	<b>\$ 114,000</b>	<b>\$ 331,000</b>	<b>\$ 149,000</b>	<b>\$ 228,000</b>	<b>\$ 161,000</b>
<b>911 Fund</b>					
Emergency Outdoor Warning Siren Replacement	\$ -	\$ 30,000	\$ -	\$ -	\$ -
Mobile Data CAD and Records Management System	\$ 100,000	\$ -	\$ -	\$ -	\$ -
<b>Sub-Total 911 Fund</b>	<b>\$ 100,000</b>	<b>\$ 30,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Vehicle &amp; Equipment Replacement Fund</b>					
<b>Community Development Department-Vehicles</b>					
Vehicle Replacement-SUV/RM-276/C-433	\$ 32,000	\$ -	\$ -	\$ -	\$ -
Vehicle Replacement-SUV CD RM264-C432	\$ -	\$ 32,000	\$ -	\$ -	\$ -
<b>Fire Department-Equipment</b>					
Portable Radio/Vehicle Radio Project	\$ -	\$ 135,000	\$ 135,000	\$ -	\$ -
Personal Protective Equipment	\$ 55,000	\$ -	\$ -	\$ -	\$ -
Automatic External Defibrillators-15	\$ 6,500	\$ 9,000	\$ -	\$ -	\$ -
Extrication Rescue Tools	\$ -	\$ -	\$ 64,000	\$ -	\$ -
<b>Fire Department-Vehicles</b>					
Vehicle Purchase- Rescue Squad/ Fire Dept	\$ 300,000	\$ -	\$ -	\$ -	\$ -
Vehicle Replacement-HazMat Squad/640	\$ -	\$ -	\$ -	\$ -	\$ -
Vehicle Replacement-Ambulance/624	\$ 300,000	\$ -	\$ -	\$ -	\$ -
Vehicle Replacement-Command SUV/656	\$ -	\$ 75,000	\$ -	\$ -	\$ -
Vehicle Replacement-659 Admin Vehicle	\$ -	\$ 50,000	\$ -	\$ -	\$ -
Vehicle Replacement-612 Fire Engine	\$ -	\$ -	\$ -	\$ 275,000	\$ 500,000
Vehicle Replacement-600 Admin Vehicle	\$ -	\$ -	\$ -	\$ -	\$ 55,000
<b>General Government-Equipment</b>					
City Fueling Station-Upgrade	\$ 20,000	\$ 120,000	\$ -	\$ -	\$ -
<b>Information Technology Department-Equipment</b>					
City-Wide Software Replacement-ERP	\$ 250,000	\$ 50,000	\$ -	\$ -	\$ -
Proximity Card Readers & Camera Security	\$ 200,000	\$ -	\$ -	\$ -	\$ -
Disaster Recovery Site (City-wide IT Equipment)	\$ 100,000	\$ -	\$ -	\$ -	\$ -
Network Equipment	\$ 90,000	\$ -	\$ -	\$ -	\$ -
Wireless Back-Up System	\$ 80,000	\$ -	\$ -	\$ -	\$ -
Phone System Upgrade	\$ 75,000	\$ -	\$ -	\$ -	\$ -
Email System Upgrade	\$ 65,000	\$ -	\$ -	\$ -	\$ -
Desktop/Laptop Replacements	\$ 55,000	\$ 55,000	\$ 60,000	\$ 60,000	\$ 60,000
AV Upgrades	\$ 8,500	\$ 7,500	\$ 24,000	\$ 30,000	\$ -
File Server/Sans Upgrade	\$ -	\$ 200,000	\$ -	\$ -	\$ -
Server Room Upgrade	\$ -	\$ 20,000	\$ -	\$ -	\$ -
Microsoft Office Licenses	\$ -	\$ -	\$ -	\$ 65,000	\$ -

**FUND & PROJECT NAME - CAPITAL PROJECTS - FY 2021 to FY 2025 Proposed Projects**

	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
<b>Police Department-Equipment</b>					
Less Than Lethal Tasers	\$ -	\$ -	\$ -	\$ -	\$ 35,000
<b>Public Works Department-Equipment</b>					
Equipment Replacement - Forklift - Garage	\$ -	\$ -	\$ -	\$ 40,000	\$ -
Emergency Stand-By Generator	\$ -	\$ 150,000	\$ -	\$ -	\$ -
Tow-Behind Chipper/RM-162	\$ -	\$ -	\$ 100,000	\$ -	\$ -
Liquid De-Icer Equipment	\$ -	\$ -	\$ 30,000	\$ -	\$ -
Backhoe Public Works	\$ -	\$ -	\$ -	\$ 175,000	\$ -
Equipment Replacement-T328 Trackless	\$ -	\$ -	\$ -	\$ 125,000	\$ -
Pavement Roller	\$ -	\$ -	\$ -	\$ 80,000	\$ -
Equipment Replacement - Floor Scrubber	\$ -	\$ -	\$ -	\$ 30,000	\$ -
Asphalt Paving Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Public Works Department-Vehicles-General</b>					
Vehicle Replacement-Pick Up Truck/RM-283/T-373	\$ 57,000	\$ -	\$ -	\$ -	\$ -
Vehicle Replacement-Street Sweeper/RM-291/T-330	\$ -	\$ 220,000	\$ -	\$ -	\$ -
Vehicle Replacement-Dump Truck/RM-184/T-311	\$ -	\$ 195,000	\$ -	\$ -	\$ -
Vehicle Replacement-Boom Truck/RM-116/T-332	\$ -	\$ 185,000	\$ -	\$ -	\$ -
Vehicle Replacement-Pick Up Truck/RM-281/T-325	\$ -	\$ 57,000	\$ -	\$ -	\$ -
Vehicle Replacement-Pick Up Truck/RM-262/T-369	\$ -	\$ 55,000	\$ -	\$ -	\$ -
Vehicle Replacement-Dump Truck/RM-251/T-317	\$ -	\$ -	\$ 220,000	\$ -	\$ -
Vehicle Replacement-Dump Truck/RM-180/T-318	\$ -	\$ -	\$ 195,000	\$ -	\$ -
Vehicle Replacement-Small Dump Truck RM259	\$ -	\$ -	\$ 90,000	\$ -	\$ -
Vehicle Replacement-Admin Vehicle/C-300	\$ -	\$ -	\$ -	\$ 38,000	\$ -
Vehicle Replacement-Dump Truck RM284/T315	\$ -	\$ -	\$ -	\$ -	\$ 200,000
<b>Public Works Department-Vehicles-Refuse</b>					
Vehicle Replacement-Front Load Truck/RM-349/T-337	\$ -	\$ 285,000	\$ -	\$ -	\$ -
Vehicle Replacement-Front Load Truck/RM-368/T-336	\$ -	\$ -	\$ -	\$ 290,000	\$ -
<b>Public Works-Vehicles-Utilities</b>					
Vehicle Replacement-Service Truck/RM-226/T-362	\$ -	\$ -	\$ -	\$ -	\$ -
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 Truck/RM-112/T-356	\$ 57,000	\$ -	\$ -	\$ -	\$ -
Vehicle Replacement-Service Van/RM/T-363	\$ -	\$ -	\$ -	\$ -	\$ 60,000
Vehicle Replacement - Service Van RM268 T360	\$ -	\$ 55,000	\$ -	\$ -	\$ -
<b>Sub-Total Vehicle &amp; Equipment Replacement Fund</b>	<b>\$ 2,058,000</b>	<b>\$ 1,955,500</b>	<b>\$ 1,048,000</b>	<b>\$ 1,208,000</b>	<b>\$ 910,000</b>
<b>Building &amp; Land Fund</b>					
<b>City Hall</b>					
Interior Building Improvements & Modifications	\$ 200,000	\$ 200,000	\$ -	\$ -	\$ -
Elevator Cab Renovation-Both	\$ -	\$ -	\$ -	\$ 30,000	\$ -
HVAC Replacement-Council Chambers	\$ -	\$ -	\$ 100,000	\$ -	\$ -
Roof Replacement	\$ -	\$ -	\$ 25,000	\$ 100,000	\$ -
<b>Police Department</b>					
Fire Sprinkler System Installation-Garage	\$ -	\$ -	\$ 100,000	\$ -	\$ -
Front Desk Security Upgrade	\$ 30,000	\$ -	\$ -	\$ -	\$ -
Jail/Lock-Up Facility Video System	\$ -	\$ -	\$ -	\$ 100,000	\$ -
<b>Public Works</b>					
City Building Parking Lot Rehabilitation	\$ 125,000	\$ 125,000	\$ -	\$ -	\$ -
Development of Vacant Land-Hicks & Kirchoff	\$ 75,000	\$ 175,000	\$ 25,000	\$ -	\$ -
Protective Floor Coating Repairs-Vehicle Services	\$ 75,000	\$ -	\$ -	\$ 50,000	\$ -
HVAC System Replacements	\$ 70,000	\$ -	\$ -	\$ -	\$ -
Replace Overhead Doors	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Floor Covering Replacement-All Buildings	\$ 25,000	\$ -	\$ 25,000	\$ -	\$ 25,000
Salt Dome Replacement	\$ -	\$ 200,000	\$ 200,000	\$ -	\$ -
Interior Renovations-Interior Build-Out	\$ -	\$ 75,000	\$ 75,000	\$ -	\$ -
Replace Interior/Exterior Service Doors	\$ -	\$ 50,000	\$ -	\$ -	\$ 50,000
Trench Drain Replacements	\$ -	\$ 30,000	\$ 30,000	\$ -	\$ -
Exhaust System Installation-Public Works North	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	\$ -
Mechanical Equipment Replacement-Various Buildings	\$ -	\$ 25,000	\$ -	\$ 25,000	\$ -
Rotary Plaza Renovations-Hicks & Kirchoff	\$ -	\$ -	\$ 35,000	\$ -	\$ -
Replace Holiday Decorations-Kirchoff Road Street Lights	\$ -	\$ -	\$ 25,000	\$ -	\$ 25,000
Public Works Facility Sight Screening-3900 Berdnick	\$ -	\$ -	\$ -	\$ 25,000	\$ 25,000
Roof Replacement-Public Works Storage Building	\$ -	\$ -	\$ -	\$ 25,000	\$ -

**FUND & PROJECT NAME - CAPITAL PROJECTS - FY 2021 to FY 2025 Proposed Projects**

	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Furniture Replacement-Public Works North	\$ -	\$ -	\$ -	\$ 25,000	\$ -
Building Renovations-Exterior Brick/Roof-Public Works South	\$ -	\$ -	\$ -	\$ -	\$ 915,000
Building Renovations-Interior-Public Works South	\$ -	\$ -	\$ -	\$ -	\$ 460,000
Mechanical System Renovations-Public Works South	\$ -	\$ -	\$ -	\$ -	\$ 360,000
Building Renovations-Design Svcs-Public Works South	\$ -	\$ -	\$ -	\$ -	\$ 92,000
<b>Sub-Total Building &amp; Land Fund</b>	<b>\$ 625,000</b>	<b>\$ 930,000</b>	<b>\$ 690,000</b>	<b>\$ 430,000</b>	<b>\$ 1,977,000</b>
<b>Local Road Fund</b>					
<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	\$ 425,000	\$ 450,000	\$ 425,000	\$ 400,000	\$ -
Sidewalk & Curb Replacement Program	\$ 180,000	\$ 185,000	\$ 185,000	\$ 185,000	\$ 185,000
Intersection Improvements-Grant-Algonquin & New Wilke	\$ 175,000	\$ 150,000	\$ 450,000	\$ 45,000	\$ -
Bike Path Improvement - Quentin (Euclid to Hartung)	\$ 150,000	\$ 250,000	\$ 25,000	\$ -	\$ -
Roadway Resurfacing Project-Const & Eng-Grant-Weber	\$ 120,000	\$ 150,000	\$ 450,000	\$ 50,000	\$ -
Bridge Repairs-12	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Bridge Repairs-Grant-Meadowbrook	\$ 25,000	\$ 75,000	\$ 200,000	\$ 25,000	\$ -
ADA Plan Requirement Improvements	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Roadway Improvements-Eng-Meacham: Kirchoff to Algonquin	\$ 25,000	\$ -	\$ -	\$ -	\$ -
Roadway Entension-Eng-Ring Road	\$ 10,000	\$ -	\$ -	\$ -	\$ -
Intersection Improvements-Eng Grant-Golf & Apollo (TIF)	\$ -	\$ 350,000	\$ 350,000	\$ -	\$ -
Road Resurfacing-Const & Eng-Grant-Wilke	\$ -	\$ 150,000	\$ 200,000	\$ 20,000	\$ -
Entry Improvements-Hicks & Kirchoff	\$ -	\$ 100,000	\$ 100,000	\$ -	\$ -
Master Street Evaluation	\$ -	\$ 30,000	\$ -	\$ -	\$ -
City Entry Markers	\$ -	\$ 30,000	\$ -	\$ -	\$ -
Intersection Improvement-Eng Barker & Algonquin	\$ -	\$ -	\$ 25,000	\$ -	\$ -
Bike Path Bridge-Const & Eng-Grant-Golf	\$ -	\$ -	\$ -	\$ 150,000	\$ -
Bike Path Improvement-Eng-Kirchoff: Meadow to Wilke	\$ -	\$ -	\$ -	\$ 25,000	\$ 300,000
Intersection Improvements-Eng-Algonquin & Meadowbrook	\$ -	\$ -	\$ -	\$ 25,000	\$ -
Bike Path Improvements-Eng-Library	\$ -	\$ -	\$ -	\$ -	\$ 150,000
Street Lighting-Const & Eng-Kirchoff & Gateway Park	\$ -	\$ -	\$ -	\$ -	\$ 40,000
Street Lighting Addition-Plum Grove: Wilmette to Emerson	\$ -	\$ -	\$ -	\$ -	\$ 25,000
Bike Path Improvement-Euclid: Plum Grove to Countryside Park	\$ -	\$ -	\$ -	\$ -	\$ 25,000
Street Lighting Addition-Kirchoff: Hicks to Plum Grove	\$ -	\$ -	\$ -	\$ -	\$ 25,000
Street Lighting Addition-Eng-Rohlwing: NW Hwy to Fairfax	\$ -	\$ -	\$ -	\$ -	\$ 25,000
<b>Sub-Total Local Road Fund</b>	<b>\$ 2,510,000</b>	<b>\$ 3,320,000</b>	<b>\$ 3,810,000</b>	<b>\$ 2,325,000</b>	<b>\$ 2,175,000</b>
<b>SUB-TOTAL (ALL EXCEPT UTILITIES)</b>	<b>\$ 6,536,406</b>	<b>\$ 7,695,906</b>	<b>\$ 6,826,406</b>	<b>\$ 4,791,000</b>	<b>\$ 5,823,000</b>

FUND & PROJECT NAME - CAPITAL PROJECTS - FY 2021 to FY 2025 Proposed Projects					
	FY 2021	FY 2022	FY 2023	FY 2024	FY2025
<b>Water</b>					
Watermain - Weber/Waverly - Bond Project	\$ 50,000	\$ -	\$ -	\$ -	\$ -
Watermain - South/Plum Grove - Bond Project	\$ 50,000	\$ -	\$ -	\$ -	\$ -
Watermain - Arbor Drive	\$ 550,000	\$ 25,000	\$ -	\$ -	\$ -
Watermain - Arbor Drive - Engineering	\$ 175,000	\$ -	\$ -	\$ -	\$ -
Repaint Elevated Tanks (Campbell St/Central Rd)	\$ 350,000	\$ -	\$ -	\$ -	\$ -
SCADA System Upgrades	\$ 75,000	\$ 75,000	\$ 75,000	\$ 50,000	\$ 25,000
Water Station Back Up Power Supply Installations	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000
Pressure Zone Control Stations	\$ -	\$ -	\$ -	\$ -	\$ -
Roof Replacements - Various Locations	\$ -	\$ -	\$ -	\$ -	\$ -
Advanced Metering Infrastructure (Remote Reading)	\$ -	\$ -	\$ 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	\$ 125,000	\$ 10,000	\$ -	\$ -
Watermain Extension - Ashland to Emerson	\$ 10,000	\$ 75,000	\$ 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	\$ -	\$ -	\$ 75,000	\$ 575,000	\$ 25,000
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	\$ 300,000
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
<b>Sub-Total Water</b>	<b>\$ 1,405,000</b>	<b>\$ 665,000</b>	<b>\$ 915,000</b>	<b>\$ 870,000</b>	<b>\$ 735,000</b>
<b>Sewer</b>					
Sanitary Sewer Installation - Brookview/Sunset	\$ 500,000	\$ 500,000	\$ 25,000	\$ -	\$ -
Sanitary Sewer Pipe Rehabilitation	\$ 195,000	\$ 195,000	\$ 200,000	\$ 200,000	\$ 200,000
Sanitary Sewer Manhole Rehabilitation	\$ 90,000	\$ 90,000	\$ 95,000	\$ 95,000	\$ 95,000
Sanitary Sewer Improvements - MWRD Program	\$ 50,000	\$ 200,000	\$ 50,000	\$ 200,000	\$ 50,000
GIS Technology Equipment	\$ 25,000	\$ -	\$ 25,000	\$ -	\$ 25,000
Sanitary Sewer Installation - Brockway	\$ 15,000	\$ 125,000	\$ 10,000	\$ -	\$ -
Sanitary Lift Station 3 Improvements	\$ -	\$ 30,000	\$ 300,000	\$ -	\$ -
Sanitary Sewer Installation - Grove/Plum Blossom	\$ -	\$ -	\$ -	\$ 25,000	\$ 150,000
Sanitary Sewer System Master Plan	\$ -	\$ -	\$ -	\$ -	\$ 35,000
<b>Sub-Total Sewer</b>	<b>\$ 875,000</b>	<b>\$ 1,140,000</b>	<b>\$ 705,000</b>	<b>\$ 520,000</b>	<b>\$ 555,000</b>
<b>Stormwater</b>					
Storm Sewer Rehabilitation	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
Salt Creek Stormwater Outfalls - Various Locations	\$ 150,000	\$ 25,000	\$ 150,000	\$ 25,000	\$ 150,000
Park Street Drainage Improvements (Federal Funding)	\$ 75,000	\$ 450,000	\$ 40,000	\$ -	\$ -
Road Program Storm Sewer Repairs	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000
Wetland & Natural Area Management	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Brookwood Detention Repairs	\$ 25,000	\$ -	\$ -	\$ -	\$ -
Stormwater Improvements - Meadowbrook Drive	\$ -	\$ 30,000	\$ 350,000	\$ 35,000	\$ -
Streambank Stabilization	\$ -	\$ -	\$ 50,000	\$ 375,000	\$ 20,000
Storm Water Improvements-North Industrial Area	\$ -	\$ -	\$ -	\$ 25,000	\$ 300,000
Emerson Drainage Improvements	\$ -	\$ -	\$ -	\$ -	\$ 125,000
Quentin Ridge Retention Upgrade	\$ -	\$ -	\$ -	\$ -	\$ 25,000
Hicks Road Stormwater Management Improvements	\$ -	\$ -	\$ -	\$ -	\$ 25,000
<b>Sub-Total Stormwater</b>	<b>\$ 485,000</b>	<b>\$ 740,000</b>	<b>\$ 825,000</b>	<b>\$ 695,000</b>	<b>\$ 880,000</b>
<b>Total - Utilities Fund</b>	<b>\$ 2,765,000</b>	<b>\$ 2,545,000</b>	<b>\$ 2,445,000</b>	<b>\$ 2,085,000</b>	<b>\$ 2,170,000</b>
<b>TOTAL CIP PROJECTS - INCLUDES ALL FUNDS</b>	<b>\$ 9,301,406</b>	<b>\$ 10,240,906</b>	<b>\$ 9,271,406</b>	<b>\$ 6,876,000</b>	<b>\$ 7,993,000</b>

# Capital Improvements Committee

## Review & Recommendations

## **Capital Improvements Committee Review & Recommendations for the FY 2021 to FY 2025 Capital Improvements Plan**

Resolution # 12-R-81, approved by the City Council on September 25, 2012, created a Capital Projects Committee to review and make recommendations to the City Council concerning capital improvement projects proposed by the City Manager. The Ad-Hoc Capital Improvements Committee reviews the projects that are detailed in the FY 2021 – FY 2025 CIP (reminder that the CIP is a plan, not a budget.) Staff provides the prioritization of the projects and makes recommendations for the FY 2021 Proposed Budget. The City Manager and Finance Director review the capital improvement projects in conjunction with available resources and future planning items. Not all projects will be added to the FY 2021 Proposed Budget. Due to COVID-19, there are projects that are deferred/delayed to future years.

In FY 2020, the Capital Improvements Committee held meetings throughout the year to discuss and review the City's Capital Improvement Plan. The following is a review and summary of recommendations by the Capital Improvements Committee to the City Council:

1. Recommend that the City Council determine the Annual Street Program at a minimum range of \$1.0 million to \$1.5 million contingent on available resources. *[This is an updated recommendation to show a range and contingent on available resources.]*
2. Continue to follow the Annual Street Program planning calendar with September 2020 as the month to determine the annual funding (by the City Council) at the September 15<sup>th</sup> Committee-of-the-Whole Meeting. Typically, following the September COW Meeting, the City Council awards the contract for engineering for the Annual Street Program. *[This schedule was followed for FY 2015 to 2020's Annual Street Programs which resulted in savings to the City.]*
3. Develop a plan which includes priorities for year-end priorities for FY 2020 and make FY 2021 recommendations to the City Council for needed maintenance, repair, and/or replacement of City facilities and infrastructure.
4. Continue to engage businesses and residents by providing timely capital project improvements' updates and information on the City's website, the City's Newsletter, the Business Messenger Newsletter and other communication platforms. *[This recommendation continues to be implemented.]*
5. As part of rate stabilization, the City was able to stable utilities' rates in FY 2020 as part of a bond issuance for underground utilities. *[This recommendation continues to be implemented.]*
6. Continue to review the City's stormwater management plan and review possible additions to projects (where possible and as part of the overall plan). The Capital Improvements Committee suggests identifying and making plans to address areas of concern in the City. *[New recommendation for this year.]*
7. The Ad-Hoc Capital Improvements Committee recommends that the City Council use the FY 2021 – FY 2025 Capital Improvements Plan (CIP) as a "working and planning document" for the FY 2021 Budget process which will assist in making decisions on future infrastructure improvements. [City Council should also look at planning for financial items as resources are needed and fund balances are taxed.]

# Personnel – 10-Year Recap

Data Source:

City of Rolling Meadows Budgets



**City of Rolling Meadows**      **FY 2021 BUDGET**  
**EMPLOYEES BY DEPARTMENT**

Ten Year Analysis

<b>Department</b>		<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>	<b>FY2020</b>	<b>FY2021</b>
General Gov/Admin/IT	Full-Time	7	7	7	8	8	8	9	9	9	9
	Part-Time	0	0	0	0	0	0	0	0	0	0
Finance	Full-Time	4	4	4	5	5	5	5	5	5	5
	Part-Time	2	2	2	2	2	2	2	2	2	2
Police	Full-Time	58	58	58	57	57	57	57	57	58	58
	Part-Time	10	11	12	14	13	13	13	14	14	13
Fire	Full-Time	44	45	45	45	45	45	45	45	45	45
	Part-Time	2	0	0	0	0	0	0	0	0	0
PW - Community Development	Full-Time	8	8	8	8	9	9	8	7	8	9
	Part-Time	1	1	2	2	0	0	1	1	0	1
Public Works	Full-Time	38	37	37	37	37	37	37	38	39	38
	Part-Time	1	1	1	1	1	1	2	2	1	0
PW - Seasonal - General	Full-Time	0	0	0	0	0	0	0	0	0	0
	Part-Time	2	2	2	2	2	2	2	2	2	3
PW - Seasonal - Utilities	Full-Time	0	0	0	0	0	0	0	0	0	0
	Part-Time	7	7	7	8	8	8	8	7	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
<b>Total</b>	<b>Full-Time</b>	<b>159</b>	<b>159</b>	<b>159</b>	<b>160</b>	<b>161</b>	<b>161</b>	<b>161</b>	<b>161</b>	<b>164</b>	<b>164</b>
	<b>Part-Time</b>	<b>27</b>	<b>26</b>	<b>28</b>	<b>31</b>	<b>28</b>	<b>28</b>	<b>30</b>	<b>30</b>	<b>28</b>	<b>28</b>
<b>Total Employees</b>		<b>186</b>	<b>185</b>	<b>187</b>	<b>191</b>	<b>189</b>	<b>189</b>	<b>191</b>	<b>191</b>	<b>192</b>	<b>192</b>
<b>Change from Previous FY</b>		-2	-1	2	4	-2	0	2	0	1	0

**Notes:**

1. Training Officer in Fire Department is per the agreement with Palatine Rural.

**City of Rolling Meadows FY 2021 BUDGET**

**EMPLOYEES BY FUND**

Ten Year Analysis

Department		FY2012	FY 2013	FY 2014	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021
General	Full-Time	135	134	135	136	137	137	137	136	139	139
	Part-Time*	17	14	16	18	15	15	17	18	17	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	17	16	16	16	16	16	17	17	17
	Part-Time*	8	10	10	11	11	11	11	10	9	9
Refuse	Full-Time	5	4	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
<b>Total</b>	<b>Full-Time</b>	<b>159</b>	<b>159</b>	<b>159</b>	<b>160</b>	<b>161</b>	<b>161</b>	<b>161</b>	<b>161</b>	<b>164</b>	<b>164</b>
	<b>Part-Time</b>	<b>27</b>	<b>26</b>	<b>28</b>	<b>31</b>	<b>28</b>	<b>28</b>	<b>30</b>	<b>30</b>	<b>28</b>	<b>28</b>
<b>Total Employees</b>		<b>186</b>	<b>185</b>	<b>187</b>	<b>191</b>	<b>189</b>	<b>189</b>	<b>191</b>	<b>191</b>	<b>192</b>	<b>192</b>
<b>Increase (Decrease)</b>		<b>-2</b>	<b>-1</b>	<b>2</b>	<b>4</b>	<b>-2</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>1</b>	<b>0</b>

\* Includes seasonal employees

**Notes:**

1. Training Officer in Fire Department is per the agreement with Palatine Rural.

**City of Rolling Meadows**      **FY 2021 BUDGET**  
**EMPLOYEES BY DIVISION**

Ten Year Analysis

Department		FY2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
City Manager's Office	Full-Time	4	4	4	4	4	4	5	5	5	5
	Part-Time	0	0	0	0	0	0	0	0	0	0
Human Resources	Full-Time	0	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	3	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	2	2	2	3	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	2	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	0	0	0	0	0	0	0	0	0	0
Police / Admin	Full-Time	5	4	4	4	4	4	4	4	4	4
	Part-Time	4	0	0	1	1	1	1	1	1	1
Police / Patrol	Full-Time	44	46	46	45	47	46	45	45	46	47
	Part-Time	6	11	12	13	12	12	12	13	13	12
Police / Investigations	Full-Time	9	8	8	8	6	7	8	8	8	7
	Part-Time	0	0	0	0	0	0	0	0	0	0
Police / Records	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 / 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	3	3	3	3	3	3	3	3	3
	Part-Time	2	0	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	0	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	0	0	0	0	0	0	0	0	0	0
PW / Community Dev / Admin	Full-Time	3	3	3	3	4	4	3	2	3	4
	Part-Time	1	1	1	1	0	0	1	1	0	1
PW / Community Dev / Inspect	Full-Time	5	5	5	5	5	5	5	5	5	5
	Part-Time	0	0	1	1	0	0	0	0	0	0
PW / Admin	Full-Time	8	7	7	7	7	7	7	7	7	6
	Part-Time	0	0	0	0	0	0	1	1	1	0
PW / Building & Grounds	Full-Time	0	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	8	7	8	8	8	8	8	8	9	9
	Part-Time	0	0	0	0	0	0	0	0	0	0
PW / Street Maintenance	Full-Time	0	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	15	14	14	14	14	14	15	15	15
	Part-Time	1	1	1	1	1	1	1	1	0	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	4	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	2	2	2	2	2	2	2	2	2	3
PW / Seasonal - Utilities	Full-Time	0	0	0	0	0	0	0	0	0	0
	Part-Time	7	7	7	8	8	8	8	7	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
<b>Total</b>	<b>Full-Time</b>	<b>159</b>	<b>159</b>	<b>159</b>	<b>160</b>	<b>161</b>	<b>161</b>	<b>161</b>	<b>161</b>	<b>164</b>	<b>164</b>
	<b>Part-Time</b>	<b>27</b>	<b>26</b>	<b>28</b>	<b>31</b>	<b>28</b>	<b>28</b>	<b>30</b>	<b>30</b>	<b>28</b>	<b>28</b>
<b>Total Employees</b>		<b>186</b>	<b>185</b>	<b>187</b>	<b>191</b>	<b>189</b>	<b>191</b>	<b>191</b>	<b>191</b>	<b>192</b>	<b>192</b>
<b>Increase (Decrease)</b>		<b>-2</b>	<b>-1</b>	<b>2</b>	<b>4</b>	<b>-2</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>1</b>	<b>0</b>

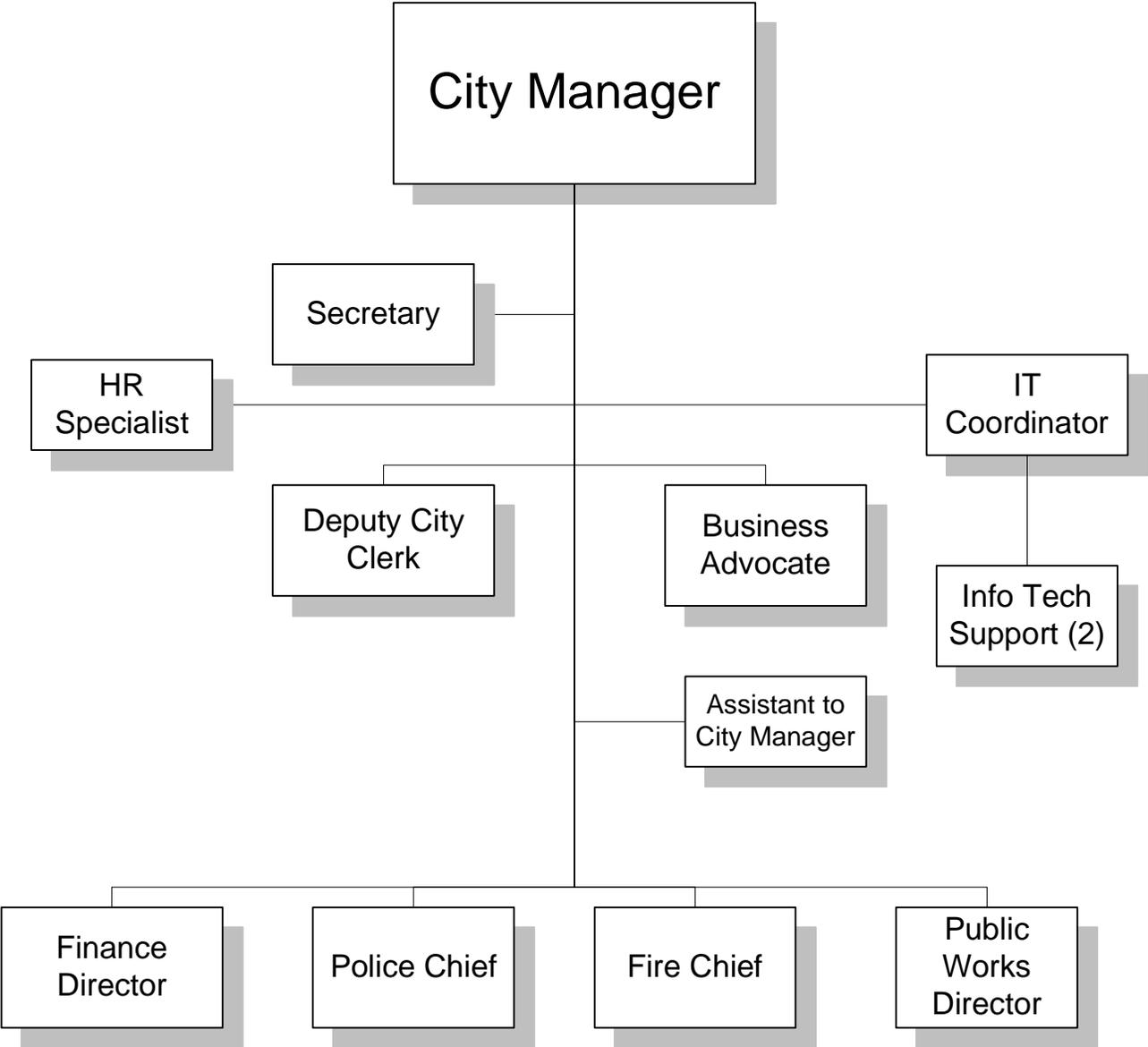
**Notes:**

1. Training Officer in Fire Department is per the agreement with Palatine Rural.

# City's Organizational Chart



# City Departments



# Transfers & Chargebacks



**FY 2021 Budget - INTERFUND TRANSFERS**

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

	<b>Transfers In</b>	<b>Transfers Out</b>
<b>General Fund</b>		
To Debt Service Fund	\$ -	\$ 693,150
To Vehicle & Equipment Replacement Fund	\$ -	\$ 100,000
From Debt Service Fund	\$ 10,000	\$ -
From Liability Insurance Fund	\$ 500,000	\$ -
From Health Insurance Fund	\$ 1,000,000	\$ -
	<b>\$ 1,510,000</b>	<b>\$ 793,150</b>
<b>Debt Service Fund</b>		
From General Fund	\$ 693,150	\$ 10,000
<b>Liability Insurance Fund</b>		
To General Fund	\$ -	\$ 500,000
<b>Vehicle &amp; Equipment Replacement Fund</b>		
From General Fund	\$ 100,000	\$ -
<b>Health Insurance Fund</b>		
To General Fund	\$ -	\$ 1,000,000
<b>TOTAL</b>	<b>\$ 2,303,150</b>	<b>\$ 2,303,150</b>

**Notes:**

- 1) The General Fund transfers \$693,150 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 \$1.0 million to the General Fund for administrative items and reserve use.
- 3) The Liability Insurance Fund transfers \$500,000 to the General Fund for administrative items and reserve use.
- 4) The Debt Service Fund transfers \$10,000 to the General Fund for bond administrative work.
- 5) 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 \$400,000.)

**ADMINISTRATIVE FEES**

<b>FUND</b>	<b>IN</b>	<b>OUT</b>	<b>PURPOSE</b>	
General Fund	75,000		Service Chargeback from the E911 Fund	01-00-0000-46904
E911 Fund		75,000	ADMIN FEE to General Fund	04-00-5005-54040
General Fund	300,000		Service Chargeback from the Garage Fund	01-00-0000-46914
Garage Fund		300,000	ADMIN FEE to General Fund & Utilities Fund	14-70-5015-54040
General Fund	500,000		Service Chargeback from the Refuse Fund	01-00-0000-46916
Refuse Fund		500,000	ADMIN FEE to General & Utilities Funds	16-20-2000-54040
General Fund	70,000		Service Chargeback from the TIF # 2 Fund	01-00-0000-46937
TIF # 2 (End of life work)		70,000	ADMIN FEE to General Fund	37-00-2030-54040
General Fund	57,693		Service Chargeback from the TIF # 4 Fund	01-00-0000-46938
TIF # 4 (By contract)		57,693	ADMIN FEE to General Fund	38-00-2030-54040
General Fund	825,000		Service Chargeback from the Utilities Fund	01-00-0000-46920
Utilities Fund		825,000	ADMIN FEE to General Fund	20-20-2000-54040
	1,827,693	1,827,693		

**GARAGE FUND CHARGEBACKS**

14

FUND	IN	OUT	PURPOSE	
Garage Fund	937,500		Service Chargeback from General Fund	14-00-0000-46901
Garage Fund	205,000		Service Chargeback from Refuse Fund	14-00-0000-46916
Garage Fund	240,000		Service Chargeback from Utilities Fund	14-00-0000-46920
Garage Fund	160,000		Service Chargeback from Local Roads Fund	14-00-0000-46961
General Fund		10,500	Administration Vehicle Maintenance Chargeback	01-10-1020-54275
General Fund		10,500	IT Vehicle Maintenance Chargeback	01-25-2500-54275
General Fund		448,000	Police Vehicle Maintenance Chargeback	01-30-3000-54275
General Fund		382,000	Fire Vehicle Maintenance Chargeback	01-40-4000-54275
General Fund		40,500	CD Vehicle Maintenance Chargeback	01-70-7010-54275
General Fund		46,000	PW Vehicle Maintenance Chargeback	01-70-7000-54275
Refuse Fund		205,000	Refuse Vehicle Maintenance Chargeback	16-20-2000-54275
Utilities Fund		240,000	Utilities Vehicle Maintenance Chargeback	20-20-2000-54275
Local Roads Fund		160,000	Local Roads Vehicle Maintenance Chargeback	61-20-2000-54275
	1,542,500	1,542,500		
<b>SUMMARY TOTAL</b>				
	<b>REVENUE IN</b>	<b>EXPENSES OUT</b>		
Garage Fund	1,542,500			
General Fund		937,500		
Refuse Fund		205,000		
Utilities Fund		240,000		
Local Roads Fund		160,000		
	1,542,500	1,542,500		





**BUILDING & LAND CHARGEBACKS**

<b>FUND</b>	<b>IN</b>	<b>OUT</b>	<b>PURPOSE</b>	
Building & Land Fund	151,000		Service Chargeback from General Fund	33-00-0000-46901
Building & Land Fund	136,000		Service Chargeback from Garage Fund	33-00-0000-46914
Building & Land Fund	70,000		Service Chargeback from Refuse Fund	33-00-0000-46916
Building & Land Fund	170,000		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		11,600	Administration Building & Land Chargeback	01-10-1020-54295
General Fund		11,600	Finance Department Building & Land Chargeback	01-20-2000-54295
General Fund		11,600	IT Building & Land Chargeback	01-25-2500-54295
General Fund		31,550	Police Department Building & Land Chargeback	01-30-3000-54295
General Fund		43,050	Fire Building & Land Chargeback	01-40-4000-54295
General Fund		30,000	PW Building & Land Chargeback	01-70-7000-54295
General Fund		11,600	Community Development Building & Land Chargeback	01-70-7010-54295
Garage Fund		136,000	Garage Building & Land Chargeback	14-70-5015-54295
Refuse Fund		70,000	Refuse Building & Land Chargeback	16-20-2000-54295
Utilities Fund		170,000	Utilities Building & Land Chargeback	20-20-2000-54295
Local Roads Fund		65,000	Local Road Building & Land Chargeback	61-20-2000-54295
	592,000	592,000		
<b>SUMMARY TOTAL</b>				
	<b>REVENUE IN</b>	<b>EXPENSES OUT</b>		
Building & Land Fund	592,000			
General Fund		151,000		
Garage Fund		136,000		
Refuse Fund		70,000		
Utilities Fund		170,000		
Local Road Fund		65,000		
	592,000	592,000		

**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	25,000		Service Chargeback from E911 Fund	23-00-0000-46904
E911 Fund		25,000	E911 Liability Insurance Chargeback	04-00-5005-54280
Liability Insurance Fund	25,000		Service Chargeback from Garage Fund	23-00-0000-46914
Garage Fund		25,000	Garage Liability Insurance Chargeback	14-70-5015-54280
Liability Insurance Fund	80,000		Service Chargeback from Refuse Fund	23-00-0000-46916
Refuse Fund		80,000	Administration/Refuse Liability Insurance Chargeback	16-20-2000-54280
Liability Insurance Fund	150,000		Service Chargeback from Utilities Fund	23-00-0000-46920
Utilities Fund		150,000	Administration Liability Insurance Chargeback	20-20-2000-54280
	780,000	780,000		
<b>SUMMARY TOTAL</b>				
	<b>REVENUE IN</b>	<b>EXPENSES OUT</b>		
Liability Insurance Fund	780,000			
General Fund		500,000		
E911 Fund		25,000		
Garage Fund		25,000		
Refuse Fund		80,000		
Utilities Fund		150,000		
	780,000	780,000		

# General Fund

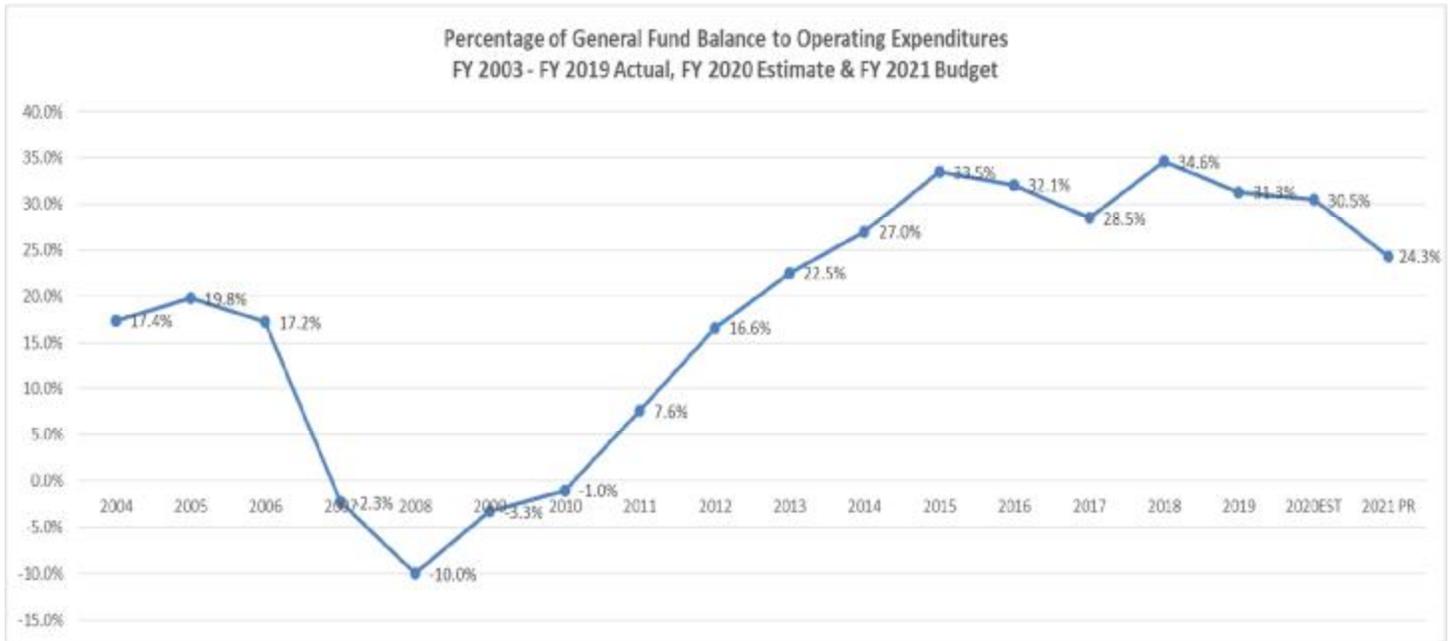




<i>* Rounding differences between sheets.</i>				
<b>General Fund Summary</b>				
	<b>FY 2020 Estimate</b>		<b>FY 2021 Budget</b>	
Total Revenues	\$	33,609,247	\$	34,042,191
Total Expenditures	\$	34,008,370	\$	35,407,081
<b>Ending Surplus/Deficit Per YR</b>	<b>\$</b>	<b>(399,123)</b>	<b>\$</b>	<b>(1,364,890)</b>
<b>Fund Balance Reconciliation:</b>				
FY 2019 Available Fund Balance	\$	9,363,567	\$	-
Reserves/Comp Ab (Res# 20-R-56)	\$	1,400,000	\$	-
FY 2020 Est. Fund Balance	\$	-	\$	10,364,444
Manager's Hold			\$	(400,000)
Ending Surplus/Deficit Per YR	\$	(399,123)	\$	(1,364,890)
<b>Available Fund Balance</b>	<b>\$</b>	<b>10,364,444</b>	<b>\$</b>	<b>8,599,554</b>
		<i>2020-EST</i>		<i>2021-BUDGET</i>
<b>Fund Balance % of Expenses</b>		<b>30.5%</b>		<b>24.3%</b>
<i>The General Fund is within the range of 15% to 30% based on the City's Fund Balance Policy.</i>				

For the FY 2021 Budget the amount of fund balance equals between two to three months of reserves for the General Fund.

Monthly Amount	%	\$
1 month of expenditures =	8.30%	\$ 2,938,788
2 month of expenditures =	16.70%	\$ 5,912,983
3 month of expenditures =	25.00%	\$ 8,851,770
4 month of expenditures =	33.30%	\$ 11,790,558
5 month of expenditures =	41.70%	\$ 14,764,753
6 month of expenditures =	50.00%	\$ 17,703,541



The City of Rolling Meadows adopted a Fund Balance Policy on August 14, 2014 with 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.

Use of fund balance may have many reasons such as using fund balance to fund a capital project, transfer to support other Funds and unforeseen circumstances such as COVID-19.

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.

**For the FY 2021 Budget, the City’s General Fund is in parameters at 24.3% (which is just at three months of reserves on hand.)**

## General Fund Balance Analysis - FY 2021 Budget

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### FY 2021 Budget Information

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FY 2021 Expenditures	\$ 35,407,081
Fund Balance (Includes Manager's Hold)	\$ 8,599,556
Fund Balance as % of Expenditures	24.3%

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Monthly Amount	%	\$
1 month of expenditures =	8.30%	\$ 2,938,788
2 month of expenditures =	16.70%	\$ 5,912,983
3 month of expenditures =	25.00%	\$ 8,851,770
4 month of expenditures =	33.30%	\$ 11,790,558
5 month of expenditures =	41.70%	\$ 14,764,753
6 month of expenditures =	50.00%	\$ 17,703,541

Listed above is a breakdown of the FY 2021 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 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimated Projection	FY 2021 Budget
<b>Revenues</b>					
Property Taxes	\$ 11,890,877	\$ 12,729,427	\$ 12,090,894	\$ 12,090,894	\$ 12,090,894
Local Taxes	11,724,522	10,775,194	11,238,550	9,633,343	9,938,807
Intergovernmental Revenues	3,233,271	3,740,024	3,607,250	4,232,250	4,242,250
Licenses & Permits	1,485,659	1,520,496	1,331,500	1,098,500	1,131,500
Fines & Forfeitures	1,254,947	1,132,475	1,174,400	1,073,600	1,096,600
Charges for Service	2,947,407	3,072,045	3,131,163	3,143,160	3,344,640
Investment Earnings	185,390	388,130	350,000	200,000	200,000
Miscellaneous Income	393,993	464,694	487,500	487,500	487,500
Other Financing Sources	553,548	200,000	150,000	1,650,000	1,510,000
<b>Total Revenues</b>	<b>33,669,618</b>	<b>34,022,485</b>	<b>33,561,257</b>	<b>33,609,247</b>	<b>34,042,191</b>
<b>Expenditures</b>					
Salaries	15,603,397	16,016,289	16,599,804	16,052,159	16,956,801
Benefits	3,550,568	3,564,685	3,798,870	3,788,034	4,066,815
IMRF	599,132	518,050	700,170	663,929	676,952
Fire Pension	3,788,593	3,710,982	4,380,000	4,380,000	4,380,000
Police Pension	3,480,637	3,410,789	3,600,000	3,600,000	3,600,000
Contractual Services	3,728,295	3,919,173	4,280,423	4,184,413	4,265,398
Supplies	561,638	496,520	710,770	488,120	667,965
Debt Service	708,075	688,075	751,713	751,713	693,150
Transfer to Vehicle & Equipment Fund	100,000	100,000	100,000	100,000	100,000
Transfer to Police Pension Fund	0	500,000	0	0	0
Transfer to Fire Pension Fund	0	500,000	0	0	0
Transfer to IMRF	0	100,000	0	0	0
Transfer to Fire Stations Fund	0	821,858	0	0	0
<b>Total Expenditures</b>	<b>\$ 32,120,335</b>	<b>\$ 34,346,421</b>	<b>\$ 34,921,750</b>	<b>\$ 34,008,368</b>	<b>\$ 35,407,081</b>
<b>Surplus (Deficit) Per the Fiscal Year =</b>	<b>\$ 1,549,283</b>	<b>\$ (323,936)</b>	<b>\$ (1,360,493)</b>	<b>\$ (399,121)</b>	<b>\$ (1,364,890)</b>

General Fund Balance	\$ 11,114,386	\$ 10,763,567	\$ 10,740,022	\$ 10,364,446	\$ 8,999,556
Manager's Hold (Ongoing Labor Negotiations & Other Items)	\$ -	\$ -	\$ -	\$ -	\$ (400,000)
<b>General Fund Balance (With Manager's Hold)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,599,556</b>
<b>Fund Balance As % of Expenditures (With Manager's Hold)</b>	<b>34.6%</b>	<b>31.3%</b>	<b>30.8%</b>	<b>30.5%</b>	<b>24.3%</b>
<b>Fund Balance Policy Range Between 15% to 30% of Expenditures</b>					

**Notes:**

- #1 - Sixth year of a \$100,000 repayment to the Vehicle & Equipment Replacement Fund for a previous transfer from that Fund of \$1.0 mill
- #2 - Budget Resolution 20-R-56 approved the transfer of \$1.4 million from Compensated Absences to the General Fund's Reserves.
- #3 - The City is using fund balance from reserves and cooperatives such as IPBC and IRMA.
- #4 - Year-over-year budget revenue change is an increase of 1.4% or \$480,934 (use of reserves due to COVID-19).
- #5 - Year-over-year budget expenditure change is an increase of 1.4% or \$485,331 (some of the increase due to chargebacks).
- #6 - Police & Fire Pensions were held the same from the actuarial proposal at the June 2020 COW Meeting (following past practice).
- #7 - The General Fund is within the range of 15% to 30% based on the City's Fund Balance Policy.

# General Fund Revenues



FY 2021 Proposed Budget - City of Rolling Meadows - General Fund (Budget-to-Budget Comparison)

Fund	Object	Account Description	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Adopted Budget	FY 2020 Estimate	FY 2021 Proposed Budget	\$ Change - FY 2020 Budget to FY 2021 Budget
<b>GENERAL FUND REVENUES</b>								
<b>Property Taxes</b>								
01	40010	PRIOR YEARS TAXES	\$ (120,203)	\$ (34,027)	\$ -	\$ -	\$ -	\$ -
01	40015	CURRENT LEVY	\$ 4,741,850	\$ 5,641,683	\$ 4,110,894	\$ 4,110,894	\$ 4,110,894	\$ -
01	40067	CURRENT LEVY - POLICE PNSN	\$ 3,480,637	\$ 3,410,789	\$ 3,600,000	\$ 3,600,000	\$ 3,600,000	\$ -
01	40075	CURRENT LEVY - FIRE PNSN	\$ 3,788,593	\$ 3,710,983	\$ 4,380,000	\$ 4,380,000	\$ 4,380,000	\$ -
<b>TOTAL - PROPERTY TAXES</b>			\$ 11,890,877	\$ 12,729,427	\$ 12,090,894	\$ 12,090,894	\$ 12,090,894	\$ -
<b>PER A RULE FROM THE STATE OF ILLINOIS, CANNABIS TAXES ARE CONFIDENTIAL AND MUST BE INCLUDED IN STATE SALES TAXES 01-41120.</b>								
<b>Local Taxes</b>								
01	41120	SALES TAX - STATE OF ILLINOIS	\$ 3,497,915	\$ 3,508,828	\$ 3,600,000	\$ 3,300,000	\$ 3,635,000	\$ 35,000
01	41121	SALES TAX - HOME RULE	\$ 2,610,273	\$ 2,584,137	\$ 2,750,000	\$ 2,300,000	\$ 2,300,000	\$ (450,000)
01	41130	TELECOMMUNICATIONS TAX	\$ 1,215,689	\$ 1,090,862	\$ 1,200,000	\$ 1,000,000	\$ 1,000,000	\$ (200,000)
01	41140	ELECTRIC UTILITY TAX	\$ 1,274,398	\$ 1,173,873	\$ 1,300,000	\$ 1,225,000	\$ 1,300,000	\$ -
01	41150	HOTEL TAX	\$ 296,908	\$ 327,709	\$ 250,000	\$ 170,000	\$ 200,000	\$ (50,000)
01	41160	FOOD & BEVERAGE TAX	\$ 1,588,313	\$ 1,447,335	\$ 1,500,000	\$ 1,100,000	\$ 1,200,000	\$ (300,000)
01	41170	REAL ESTATE TRANSFER TAX	\$ 912,718	\$ 327,913	\$ 300,000	\$ 300,000	\$ 300,000	\$ -
01	41180	CABLE FRANCHISE FEES	\$ 319,987	\$ 306,009	\$ 330,000	\$ 330,000	\$ 330,000	\$ -
01	41190	FEE IN LIEU OF SALES TAX	\$ 8,321	\$ 8,529	\$ 8,550	\$ 8,343	\$ 8,807	\$ 257
<b>TOTAL - LOCAL TAXES</b>			\$ 11,724,522	\$ 10,775,194	\$ 11,238,550	\$ 9,733,343	\$ 10,273,807	\$ (964,743)
<b>Intergovernmental Revenues</b>								
01	42110	PPRT - STATE OF IL	\$ 156,969	\$ 220,184	\$ 220,000	\$ 220,000	\$ 220,000	\$ -
01	42115	PPRT - TOWNSHIP	\$ 3,959	\$ 4,630	\$ 4,000	\$ 4,000	\$ 4,000	\$ -
01	42125	SALES TAX - LOCAL USE	\$ 707,920	\$ 813,140	\$ 750,000	\$ 925,000	\$ 1,000,000	\$ 250,000
01	42130	INCOME TAX - STATE OF IL	\$ 2,324,681	\$ 2,585,667	\$ 2,500,000	\$ 2,375,000	\$ 2,400,000	\$ (100,000)
01	42135	MISC - INTERGOVERNMENTAL	\$ 1,769	\$ 930	\$ 4,000	\$ 4,000	\$ 4,000	\$ -
01	42136	VIDEO GAMING REVENUES	\$ 3,962	\$ 70,927	\$ 75,000	\$ 60,000	\$ 75,000	\$ -
01	43600	FEDERAL GRANTS	\$ 3,533	\$ 11,218	\$ 25,000	\$ 25,000	\$ 25,000	\$ -
01	43605	GRANT - POLICE GRANTS	\$ 27,949	\$ 30,908	\$ 26,500	\$ 26,500	\$ 26,500	\$ -
01	43610	GRANT - POLICE TRAINING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01	43614	GRANT - TOBACCO CONTROL	\$ 2,530	\$ 2,420	\$ 2,750	\$ 2,750	\$ 2,750	\$ -
01	43636	GRANT	\$ -	\$ -	\$ -	\$ 25,000	\$ -	\$ -
01	43637	COVID REIM-GRANT	\$ -	\$ -	\$ -	\$ 465,000	\$ 150,000	\$ 150,000
<b>TOTAL - INTERGOVERNMENTAL REVENUES</b>			\$ 3,233,271	\$ 3,740,024	\$ 3,607,250	\$ 4,132,250	\$ 3,907,250	\$ 300,000
<b>Licenses &amp; Permits</b>								
01	44205	TAXI/CHAUFFER LICENSE	\$ 200	\$ 100	\$ 250	\$ 250	\$ 250	\$ -
01	44207	VIDEO GAMING TERMINALS	\$ 1,250	\$ 48,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ -
01	44208	VIDEO GAMING TERM OPERATOR	\$ 250	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ -
01	44210	BUSINESS LICENSE	\$ 235,642	\$ 237,254	\$ 260,000	\$ 230,000	\$ 260,000	\$ -
01	44211	RENTAL UNIT LICENSE	\$ 86,882	\$ 98,975	\$ 95,000	\$ 92,000	\$ 95,000	\$ -
01	44220	LIQUOR LICENSES	\$ 178,050	\$ 166,850	\$ 150,000	\$ 150,000	\$ 150,000	\$ -
01	44221	VIDEO GAMING G1 LICENSES	\$ 30	\$ 1,090	\$ 750	\$ 750	\$ 750	\$ -
01	44300	RIGHT OF WAY PERMIT	\$ 2,861	\$ 4,149	\$ 500	\$ 500	\$ 500	\$ -
01	44310	BUILDING PERMIT	\$ 694,303	\$ 704,167	\$ 500,000	\$ 400,000	\$ 400,000	\$ (100,000)
01	44510	ELEVATOR INSPECTION FEES	\$ 18,468	\$ 26,644	\$ 40,000	\$ 30,000	\$ 30,000	\$ (10,000)
01	44512	BUILDING INSPECTION FEES	\$ -	\$ -	\$ 25,000	\$ 50,000	\$ 50,000	\$ 25,000
01	44515	PW INSPECTION FEES	\$ 10,270	\$ 17,543	\$ 12,000	\$ -	\$ -	\$ (12,000)
01	44518	FIRE INSPECTION FEES	\$ -	\$ -	\$ 2,000	\$ -	\$ -	\$ (2,000)
01	44530	PLAN REVIEW FEES	\$ 27,114	\$ 35,125	\$ 15,000	\$ 15,000	\$ 15,000	\$ -
01	44531	DEVELOPMENT FEES	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ (1,000)
01	44535	ENGINEERING FEES	\$ 188,552	\$ 133,896	\$ 125,000	\$ 25,000	\$ 25,000	\$ (100,000)
01	44555	BOARD FILING FEES	\$ 4,550	\$ 2,900	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
01	44560	SIGN INSPECTION FEES	\$ 23,153	\$ 23,684	\$ 40,000	\$ 40,000	\$ 40,000	\$ -
01	44725	ALARM SYSTEM PERMITS	\$ 14,085	\$ 12,120	\$ 12,000	\$ 12,000	\$ 12,000	\$ -
<b>TOTAL - LICENSES &amp; PERMITS</b>			\$ 1,485,660	\$ 1,520,496	\$ 1,331,500	\$ 1,098,500	\$ 1,131,500	\$ (200,000)
<b>Fines &amp; Forfeitures</b>								
01	44800	OFFENDER REGISTRATION	\$ 1,310	\$ 1,230	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
01	44805	BAIL PROCESSING FEE	\$ 900	\$ 290	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
01	45100	ADJUDICATION FINES	\$ 34,057	\$ 48,573	\$ 50,000	\$ 50,000	\$ 50,000	\$ -
01	45105	OVERWEIGHT FINES	\$ 6,815	\$ 7,650	\$ 5,000	\$ 6,000	\$ 7,500	\$ 2,500
01	45410	CIRCUIT COURT FINES	\$ 59,713	\$ 38,015	\$ 60,000	\$ 20,000	\$ 25,000	\$ (35,000)
01	45420	TRAFFIC FINES - P TICKETS	\$ 67,560	\$ 57,567	\$ 50,000	\$ 40,000	\$ 50,000	\$ -
01	45430	COMPLIANCE FINES - C TICKETS	\$ 1,090	\$ 165	\$ 100	\$ 100	\$ 100	\$ -
01	45440	DUI FINES	\$ 12,775	\$ 6,460	\$ 10,000	\$ 3,500	\$ 5,000	\$ (5,000)
01	45445	ADMINISTRATIVE FEES - TOWS	\$ 49,250	\$ 36,500	\$ 50,000	\$ 15,000	\$ 20,000	\$ (30,000)
01	45450	RED LIGHT ENFORCMNT FINES	\$ 947,817	\$ 872,028	\$ 900,000	\$ 900,000	\$ 900,000	\$ -
01	45455	FALSE ALARMS-POLICE	\$ 13,140	\$ 16,550	\$ 10,000	\$ 10,000	\$ 10,000	\$ -
01	45460	FALSE ALARMS-FIRE	\$ 44,800	\$ 29,700	\$ 15,000	\$ 15,000	\$ 15,000	\$ -
01	45465	BUILDING REINSPECTION FEES	\$ 8,601	\$ 13,261	\$ 15,000	\$ 5,000	\$ 5,000	\$ (10,000)
01	45470	FIRE REINSPECTION FEES	\$ -	\$ -	\$ 300	\$ -	\$ -	\$ (300)
01	45480	LATE FEES	\$ 4,966	\$ 3,282	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
01	46520	ACCIDENT REPORT DUPLICATION	\$ 2,154	\$ 1,205	\$ 2,000	\$ 2,000	\$ 2,000	\$ -
<b>TOTAL - FINES &amp; FORFEITURES</b>			\$ 1,254,947	\$ 1,132,475	\$ 1,174,400	\$ 1,073,600	\$ 1,096,600	\$ (77,800)
<b>Charges for Services</b>								
01	46522	ACCOUNTING CHARGE - LIBRARY	\$ 44,163	\$ 45,046	\$ 45,947	\$ 45,947	\$ 45,947	\$ -
01	46525	SPECIAL POLICE DETAIL SVCS	\$ 39,975	\$ 54,243	\$ 40,000	\$ 40,000	\$ 40,000	\$ -
01	46526	COUNSELOR SVCS - HIGH SCHOOL	\$ 97,653	\$ 142,678	\$ 195,000	\$ 195,000	\$ 195,000	\$ -
01	46528	COUNSELOR SVCS - JR HIGH	\$ 96,971	\$ 99,092	\$ 96,000	\$ 96,000	\$ 96,000	\$ -
01	46533	ADMIN-ALL KIDS HEALTHCARE FEES	\$ 9,865	\$ 7,705	\$ 15,000	\$ 15,000	\$ 15,000	\$ -

FY 2021 Proposed Budget - City of Rolling Meadows - General Fund (Budget-to-Budget Comparison)

Fund	Object	Account Description	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Adopted Budget	FY 2020 Estimate	FY 2021 Proposed Budget	\$ Change - FY 2020 Budget to FY 2021 Budget	
01	46550	AMBULANCE SVC	\$ 792,630	\$ 856,977	\$ 725,000	\$ 725,000	\$ 725,000	\$ -	
01	46551	COVID HHS AMBULANCE	\$ -	\$ -	\$ -	\$ 21,997	\$ -	\$ -	
01	46640	SPECIAL SVC	\$ 11,200	\$ 15,976	\$ 15,000	\$ 5,000	\$ 15,000	\$ -	
01	46789	HOST/TIPPING FEES	\$ 312,290	\$ 289,639	\$ 385,000	\$ 385,000	\$ 385,000	\$ -	
01	46904	SVC CHARGEBACK - E911	\$ 50,000	\$ 51,500	\$ 55,000	\$ 55,000	\$ 75,000	\$ 20,000	
01	46914	SVC CHARGEBACK - GARAGE	\$ 220,000	\$ 226,000	\$ 235,000	\$ 235,000	\$ 300,000	\$ 65,000	
01	46916	SVC CHARGEBACK - REFUSE	\$ 415,000	\$ 422,300	\$ 435,000	\$ 435,000	\$ 500,000	\$ 65,000	
01	46920	SVC CHARGEBACK - UTILITIES	\$ 750,000	\$ 750,000	\$ 775,000	\$ 775,000	\$ 825,000	\$ 50,000	
01	46937	SVC CHARGEBACK - TIF #2	\$ 54,615	\$ 56,253	\$ 57,941	\$ 57,941	\$ 70,000	\$ 12,059	
01	46938	SVC CHARGEBACK - TIF #4	\$ 53,045	\$ 54,636	\$ 56,275	\$ 56,275	\$ 57,693	\$ 1,418	
<b>TOTAL - CHARGES FOR SERVICES</b>			\$ 2,947,407	\$ 3,072,045	\$ 3,131,163	\$ 3,143,160	\$ 3,344,640	\$ 213,477	
<b>Investment Earnings</b>									
01	47710	INVESTMENT EARNINGS	\$ 185,391	\$ 388,130	\$ 350,000	\$ 200,000	\$ 200,000	\$ (150,000)	
<b>TOTAL - INVESTMENT EARNINGS</b>			\$ 185,391	\$ 388,130	\$ 350,000	\$ 200,000	\$ 200,000	\$ (150,000)	
<b>Miscellaneous Income</b>									
01	47712	IMET RECOVERY	\$ 4,423	\$ 20,692	\$ -	\$ -	\$ -	\$ -	
01	48785	RENTAL INCOME	\$ 306,930	\$ 314,086	\$ 332,000	\$ 332,000	\$ 332,000	\$ -	
01	48790	MISCELLANEOUS INCOME	\$ 31,363	\$ 35,450	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	
01	48792	REIMBURSEMENTS	\$ 30,661	\$ 36,132	\$ 70,000	\$ 70,000	\$ 70,000	\$ -	
01	48794	POLICE OUTREACH	\$ 20,617	\$ 58,333	\$ 70,000	\$ 70,000	\$ 70,000	\$ -	
01	48800	GAIN/LOSS ON SALE OF F/A	\$ -	\$ -	\$ 500	\$ 500	\$ 500	\$ -	
<b>TOTAL - MISCELLANEOUS INCOME</b>			\$ 393,994	\$ 464,694	\$ 487,500	\$ 487,500	\$ 487,500	\$ -	
<b>Other Financing Sources</b>									
01	49923	TSR FROM LIABILITY INSURANCE	\$ -	\$ 50,000	\$ -	\$ 500,000	\$ 500,000	\$ 500,000	
01	49945	TSR FROM HEALTH INS FUND	\$ 150,000	\$ 150,000	\$ 150,000	\$ 1,150,000	\$ 1,000,000	\$ 850,000	
01	49947	TSR FROM DEBT SERVICE	\$ 25,000	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000	
01	49990	COMMITTED FUNDS-UNFUNDED LIAB.	\$ 378,548	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL - OTHER FINANCING SOURCES</b>			\$ 553,548	\$ 200,000	\$ 150,000	\$ 1,650,000	\$ 1,510,000	\$ 1,360,000	
<b>General Fund Revenues - Total</b>			\$ 33,669,618	\$ 34,022,485	\$ 33,561,257	\$ 33,609,247	\$ 34,042,191	\$ 480,934	
								<b>% Change</b>	<b>1.4%</b>



			2018 Actual	2019 Actual	2020 Budget	2020 Estimated	FY 2021 Budget
GENERAL FUND							
40-Property Taxes							
01	40010	PRIOR YEARS TAXES	-\$120,203	-\$34,027	\$0	\$0	\$0
01	40015	CURRENT LEVY	\$4,741,850	\$5,641,683	\$4,110,894	\$4,110,894	\$4,110,894
01	40067	CURRENT LEVY - POLICE PNSN	\$3,480,637	\$3,410,789	\$3,600,000	\$3,600,000	\$3,600,000
01	40075	CURRENT LEVY - FIRE PNSN	\$3,788,593	\$3,710,983	\$4,380,000	\$4,380,000	\$4,380,000
		<b>Total Property Taxes</b>	<b>\$11,890,877</b>	<b>\$12,729,427</b>	<b>\$12,090,894</b>	<b>\$12,090,894</b>	<b>\$12,090,894</b>
41-Local Taxes							
01	41120	SALES TAX - STATE OF ILLINOIS	\$3,497,915	\$3,508,828	\$3,600,000	\$3,300,000	\$3,635,000
01	41121	SALES TAX - HOME RULE	\$2,610,273	\$2,584,137	\$2,750,000	\$2,300,000	\$2,300,000
01	41130	TELECOMMUNICATIONS TAX	\$1,215,689	\$1,090,862	\$1,200,000	\$1,000,000	\$1,000,000
01	41140	ELECTRIC UTILITY TAX	\$1,274,398	\$1,173,873	\$1,300,000	\$1,225,000	\$1,300,000
01	41150	HOTEL TAX	\$296,908	\$327,709	\$250,000	\$170,000	\$200,000
01	41160	FOOD & BEVERAGE TAX	\$1,588,313	\$1,447,335	\$1,500,000	\$1,100,000	\$1,200,000
01	41170	REAL ESTATE TRANSFER TAX	\$912,718	\$327,913	\$300,000	\$300,000	\$300,000
01	41180	CABLE FRANCHISE FEES	\$319,987	\$306,009	\$330,000	\$330,000	\$330,000
01	41190	FEE IN LIEU OF SALES TAX	\$8,321	\$8,529	\$8,550	\$8,343	\$8,807
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		<i>Chase Bank Fee In Lieu</i>					<b>\$8,807</b>
						<i>Detail Total</i>	<b>\$8,807</b>
		<b>Total Local Taxes</b>	<b>\$11,724,522</b>	<b>\$10,775,194</b>	<b>\$11,238,550</b>	<b>\$9,733,343</b>	<b>\$10,273,807</b>
42-Intergov.							
01	42110	PPRT - STATE OF IL	\$156,969	\$220,184	\$220,000	\$220,000	\$220,000
01	42115	PPRT - TOWNSHIP	\$3,959	\$4,630	\$4,000	\$4,000	\$4,000
01	42125	SALES TAX - LOCAL USE	\$707,920	\$813,140	\$750,000	\$925,000	\$1,000,000
01	42130	INCOME TAX - STATE OF IL	\$2,324,681	\$2,585,667	\$2,500,000	\$2,375,000	\$2,400,000
01	42135	MISC - INTERGOVERNMENTAL	\$1,769	\$930	\$4,000	\$4,000	\$4,000
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		<i>Pull Tabs - Jar Games Taxes</i>					<b>\$3,750</b>
		<i>Other Misc State Income</i>					<b>\$250</b>
						<i>Detail Total</i>	<b>\$4,000</b>
01	43600	FEDERAL GRANTS	\$3,533	\$11,218	\$25,000	\$25,000	\$25,000
01	43605	GRANT - POLICE GRANTS	\$27,949	\$30,908	\$26,500	\$26,500	\$26,500
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		<i>STEP Grant</i>					<b>\$14,500</b>
		<i>OT Reimb Grant</i>					<b>\$12,000</b>
						<i>Detail Total</i>	<b>\$26,500</b>
01	43610	GRANT - POLICE TRAINING	\$0	\$0	\$0	\$0	\$0
01	43614	GRANT - TOBACCO CONTROL	\$2,530	\$2,420	\$2,750	\$2,750	\$2,750

**FY 2021 Budget**



			2018 Actual	2019 Actual	2020 Budget	2020 Estimated	FY 2021 Budget
01	42136	VIDEO GAMING REVENUES	\$3,962	\$70,927	\$75,000	\$60,000	\$75,000
01	42126	CANNABIS TAX	\$0	\$0	\$0	\$0	\$0
01	43636	GRANT	\$0	\$0	\$0	\$25,000	\$0
01	43637	COVID REIM-GRANT	\$0	\$0	\$0	\$465,000	\$150,000
01	42127	CANNABIS TAX 3%	\$0	\$0	\$0	\$0	\$0
		<b>Total Intergov. Revenues</b>	\$3,233,271	\$3,740,024	\$3,607,250	\$4,132,250	\$3,907,250
43-Licenses &							
01	44205	TAXI/CHAUFFER LICENSE	\$200	\$100	\$250	\$250	\$250
01	44210	BUSINESS LICENSE	\$235,642	\$237,254	\$260,000	\$230,000	\$260,000
01	44211	RENTAL UNIT LICENSE	\$86,882	\$98,975	\$95,000	\$92,000	\$95,000
01	44220	LIQUOR LICENSES	\$178,050	\$166,850	\$150,000	\$150,000	\$150,000
01	44300	RIGHT OF WAY PERMIT	\$2,861	\$4,149	\$500	\$500	\$500
01	44310	BUILDING PERMIT	\$694,303	\$704,167	\$500,000	\$400,000	\$400,000
01	44510	ELEVATOR INSPECTION FEES	\$18,468	\$26,644	\$40,000	\$30,000	\$30,000
01	44512	BUILDING INSPECTION FEES	\$0	\$0	\$25,000	\$50,000	\$50,000
01	44515	PW INSPECTION FEES	\$10,270	\$17,543	\$12,000	\$0	\$0
01	44518	FIRE INSPECTION FEES	\$0	\$0	\$2,000	\$0	\$0
01	44530	PLAN REVIEW FEES	\$27,114	\$35,125	\$15,000	\$15,000	\$15,000
01	44531	DEVELOPMENT FEES	\$0	\$0	\$1,000	\$0	\$0
01	44535	ENGINEERING FEES	\$188,552	\$133,896	\$125,000	\$25,000	\$25,000
01	44555	BOARD FILING FEES	\$4,550	\$2,900	\$5,000	\$5,000	\$5,000
01	44560	SIGN INSPECTION FEES	\$23,153	\$23,684	\$40,000	\$40,000	\$40,000
01	44725	ALARM SYSTEM PERMITS	\$14,085	\$12,120	\$12,000	\$12,000	\$12,000
01	44207	VIDEO GAMING TERMINALS	\$1,250	\$48,000	\$40,000	\$40,000	\$40,000
01	44208	VIDEO GAMING TERM OPERATOR	\$250	\$8,000	\$8,000	\$8,000	\$8,000
01	44221	VIDEO GAMING G1 LICENSES	\$30	\$1,090	\$750	\$750	\$750
		<b>Total Licenses &amp; Permits</b>	\$1,485,660	\$1,520,496	\$1,331,500	\$1,098,500	\$1,131,500
44-Fines &							
01	44800	OFFENDER REGISTRATION	\$1,310	\$1,230	\$1,000	\$1,000	\$1,000
01	44805	BAIL PROCESSING FEE	\$900	\$290	\$1,000	\$1,000	\$1,000
01	45100	ADJUDICATION FINES	\$34,057	\$48,573	\$50,000	\$50,000	\$50,000
01	45105	OVERWEIGHT FINES	\$6,815	\$7,650	\$5,000	\$6,000	\$7,500
01	45410	CIRCUIT COURT FINES	\$59,713	\$38,015	\$60,000	\$20,000	\$25,000
01	45420	TRAFFIC FINES - P TICKETS	\$67,560	\$57,567	\$50,000	\$40,000	\$50,000



			2018 Actual	2019 Actual	2020 Budget	2020 Estimated	FY 2021 Budget
01	45430	COMPLIANCE FINES - C TICKETS	\$1,090	\$165	\$100	\$100	\$100
01	45440	DUI FINES	\$12,775	\$6,460	\$10,000	\$3,500	\$5,000
01	45445	ADMINISTRATIVE FEES - TOWS	\$49,250	\$36,500	\$50,000	\$15,000	\$20,000
01	45450	RED LIGHT ENFORCMNT FINES	\$947,817	\$872,028	\$900,000	\$900,000	\$900,000
01	45455	FALSE ALARMS-POLICE	\$13,140	\$16,550	\$10,000	\$10,000	\$10,000
01	45460	FALSE ALARMS-FIRE	\$44,800	\$29,700	\$15,000	\$15,000	\$15,000
01	45465	BUILDING REINSPECTION FEES	\$8,601	\$13,261	\$15,000	\$5,000	\$5,000
01	45470	FIRE REINSPECTION FEES	\$0	\$0	\$300	\$0	\$0
01	45480	LATE FEES	\$4,966	\$3,282	\$5,000	\$5,000	\$5,000
01	46520	ACCIDENT REPORT DUPLICATION	\$2,154	\$1,205	\$2,000	\$2,000	\$2,000
		<b>Total Fines &amp; Forfeitures</b>	\$1,254,947	\$1,132,475	\$1,174,400	\$1,073,600	\$1,096,600
45-Charges for							
01	46522	ACCOUNTING CHARGE - LIBRARY	\$44,163	\$45,046	\$45,947	\$45,947	\$45,947
01	46525	SPECIAL POLICE DETAIL SVCS	\$39,975	\$54,243	\$40,000	\$40,000	\$40,000
01	46526	COUNSELOR SVCS - HIGH SCHOOL	\$97,653	\$142,678	\$195,000	\$195,000	\$195,000
01	46528	COUNSELOR SVCS - JR HIGH	\$96,971	\$99,092	\$96,000	\$96,000	\$96,000
01	46533	ADMIN-ALL KIDS HEALTHCARE FEES	\$9,865	\$7,705	\$15,000	\$15,000	\$15,000
01	46550	AMBULANCE SVC	\$792,630	\$856,977	\$725,000	\$725,000	\$725,000
01	46640	SPECIAL SVC	\$11,200	\$15,976	\$15,000	\$5,000	\$15,000
01	46789	HOST/TIPPING FEES	\$312,290	\$289,639	\$385,000	\$385,000	\$385,000
		<i>Host/Tipping Fees</i>					<b>\$385,000</b>
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	<b>\$385,000</b>
01	46904	SVC CHARGEBACK - E911	\$50,000	\$51,500	\$55,000	\$55,000	\$75,000
01	46914	SVC CHARGEBACK - GARAGE	\$220,000	\$226,000	\$235,000	\$235,000	\$300,000
01	46916	SVC CHARGEBACK - REFUSE	\$415,000	\$422,300	\$435,000	\$435,000	\$500,000
01	46920	SVC CHARGEBACK - UTILITIES	\$750,000	\$750,000	\$775,000	\$775,000	\$825,000
01	46937	SVC CHARGEBACK - TIF #2	\$54,615	\$56,253	\$57,941	\$57,941	\$70,000
01	46938	SVC CHARGEBACK - TIF #4	\$53,045	\$54,636	\$56,275	\$56,275	\$57,693
01	46551	COVID HHS AMBULANCE	\$0	\$0	\$0	\$21,997	\$0
		<b>Total Charges for Services</b>	\$2,947,407	\$3,072,045	\$3,131,163	\$3,143,160	\$3,344,640
46-Investment							
01	47710	INVESTMENT EARNINGS	\$185,391	\$388,130	\$350,000	\$200,000	\$200,000
		<b>Total Investment Earnings</b>	\$185,391	\$388,130	\$350,000	\$200,000	\$200,000
47-Miscellaneous							
01	48785	RENTAL INCOME	\$306,930	\$314,086	\$332,000	\$332,000	\$332,000



		2018 Actual	2019 Actual	2020 Budget	2020 Estimated	FY 2021 Budget	
		<i>Line Item Detail Description</i>					<i>Detail Total</i>
		<i>Parkway Bench Ad Fees - PACE</i>					<i>\$12,000</i>
		<i>Burke Eng Rent</i>					<i>\$3,000</i>
		<i>LAMAR Billboard</i>					<i>\$40,000</i>
		<i>Portillo's Land Lease</i>					<i>\$7,000</i>
		<i>Berdnick Trnsfr Station Rent</i>					<i>\$70,000</i>
		<i>Cell Tower Leases</i>					<i>\$200,000</i>
		<i>Detail Total</i>					<i>\$332,000</i>
01	48790	MISCELLANEOUS INCOME	\$31,363	\$35,450	\$15,000	\$15,000	\$15,000
01	48792	REIMBURSEMENTS	\$30,661	\$36,132	\$70,000	\$70,000	\$70,000
		<i>Line Item Detail Description</i>					<i>Detail Total</i>
		<i>ITTF Fire Special Rescue Reimb</i>					<i>\$55,000</i>
		<i>Harper Reimbursement</i>					<i>\$15,000</i>
		<i>Detail Total</i>					<i>\$70,000</i>
01	48794	POLICE OUTREACH	\$20,617	\$58,333	\$70,000	\$70,000	\$70,000
01	48800	GAIN/LOSS ON SALE OF F/A	\$0	\$0	\$500	\$500	\$500
01	47712	IMET RECOVERY	\$4,423	\$20,692	\$0	\$0	\$0
		<b>Total Miscellaneous Income</b>	<b>\$393,994</b>	<b>\$464,694</b>	<b>\$487,500</b>	<b>\$487,500</b>	<b>\$487,500</b>
48-Other Financing							
01	49945	TSR FROM HEALTH INS FUND	\$150,000	\$150,000	\$150,000	\$1,150,000	\$1,000,000
01	49990	COMMITTED FUNDS-UNFUNDED LIAB.	\$378,548	\$0	\$0	\$0	\$0
01	49947	TSR FROM DEBT SERVICE	\$25,000	\$0	\$0	\$0	\$10,000
01	49923	TSR FROM LIABILITY INSURANCE	\$0	\$50,000	\$0	\$500,000	\$500,000
		<b>Total Other Financing Scrs</b>	<b>\$553,548</b>	<b>\$200,000</b>	<b>\$150,000</b>	<b>\$1,650,000</b>	<b>\$1,510,000</b>
		<b>Total Revenues</b>	<b>\$33,669,618</b>	<b>\$34,022,485</b>	<b>\$33,561,257</b>	<b>\$33,609,247</b>	<b>\$34,042,191</b>

# General Fund Summary All Expenditures



FY 2021 Budget - City of Rolling Meadows - General Fund (Budget-to-Budget Comparison)

Fund	Object	Account Description	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Adopted Budget	FY 2020 Estimate	FY 2021 Adopted Budget	\$ Change - FY 2020 Budget to FY 2021 Budget
<b>GENERAL FUND EXPENDITURES</b>								
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	53110	PROFESSIONAL DEVELOPMENT	\$ -	\$ 395	\$ -	\$ -	\$ -	\$ -
01101000	54250	TRAVEL AND LODGING	\$ -	\$ -	\$ 200	\$ 200	\$ 200	\$ -
01101000	54310	POSTAGE	\$ 34	\$ 25	\$ 200	\$ 200	\$ 200	\$ -
01101000	54610	PROFESSIONAL SERVICES	\$ -	\$ -	\$ 2,500	\$ 2,500	\$ 2,500	\$ -
01101000	56210	OFFICE SUPPLIES	\$ 50	\$ 144	\$ 450	\$ 450	\$ 450	\$ -
01101010	50010	SALARIES AND WAGES	\$ 27,334	\$ 27,001	\$ 28,001	\$ 28,001	\$ 28,001	\$ -
01101010	52065	FICA CONTRIBUTION	\$ 2,091	\$ 2,066	\$ 2,142	\$ 2,142	\$ 2,142	\$ -
01101010	53110	PROFESSIONAL DEVELOPMENT	\$ -	\$ 74	\$ 500	\$ -	\$ 500	\$ -
01101010	54610	PROFESSIONAL SERVICES	\$ -	\$ -	\$ 2,500	\$ 2,500	\$ -	\$ (2,500)
01101010	54616	TAX SHARING	\$ 34,666	\$ 37,235	\$ 30,000	\$ 20,000	\$ 30,000	\$ -
01101010	54630	DUES AND SUBSCRIPTIONS	\$ 16,363	\$ 18,281	\$ 34,500	\$ 34,500	\$ 34,500	\$ -
01101010	56220	OPERATING SUPPLIES	\$ 203	\$ 73	\$ 600	\$ 600	\$ 600	\$ -
01101010	56225	OTHER SUPPLIES	\$ 40	\$ 497	\$ 500	\$ 500	\$ 500	\$ -
01101020	50010	SALARIES AND WAGES	\$ 485,330	\$ 533,173	\$ 562,059	\$ 536,206	\$ 587,407	\$ 25,348
01101020	51041	SICK LEAVE BUYBACK	\$ -	\$ 2,284	\$ 2,347	\$ 2,347	\$ 2,405	\$ 58
01101020	51050	POST EMPLOYMENT HEALTH PLAN	\$ 7,792	\$ 8,591	\$ 10,551	\$ 10,551	\$ 8,607	\$ (1,944)
01101020	52061	RETIREMENT PLAN CONTRIBUTION	\$ 73,703	\$ 67,379	\$ 88,644	\$ 86,893	\$ 89,534	\$ 890
01101020	52065	FICA CONTRIBUTION	\$ 34,637	\$ 35,390	\$ 39,944	\$ 40,391	\$ 41,203	\$ 1,259
01101020	52130	GROUP HEALTH INSURANCE	\$ 88,824	\$ 93,438	\$ 100,657	\$ 111,335	\$ 121,700	\$ 21,043
01101020	53110	PROFESSIONAL DEVELOPMENT	\$ 965	\$ 344	\$ 9,300	\$ 7,300	\$ 9,300	\$ -
01101020	54250	TRAVEL AND LODGING	\$ 865	\$ 238	\$ 6,750	\$ 4,550	\$ 6,750	\$ -
01101020	54260	ADVERTISING	\$ 683	\$ 250	\$ 3,000	\$ 3,000	\$ 3,000	\$ -
01101020	54270	PRINTING AND DUPLICATING	\$ 1,392	\$ 218	\$ 2,500	\$ 2,750	\$ 2,750	\$ 250
01101020	54275	VEHICLE MAINTENANCE CHARGEBACK	\$ 9,600	\$ 9,700	\$ 10,000	\$ 10,000	\$ 10,500	\$ 500
01101020	54280	LIABILITY INSURANCE CHARGEBACK	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000	\$ -
01101020	54285	VEHICLE REPLACEMENT CHARGEBACK	\$ 1,111	\$ 1,200	\$ 1,300	\$ 1,300	\$ 1,400	\$ 100
01101020	54295	BUILDING & LAND CHARGEBACK	\$ 10,000	\$ 10,500	\$ 11,025	\$ 11,025	\$ 11,600	\$ 575
01101020	54310	POSTAGE	\$ 1,149	\$ 500	\$ 1,400	\$ 1,400	\$ 1,500	\$ 100
01101020	54610	PROFESSIONAL SERVICES	\$ 807	\$ 749	\$ 8,000	\$ 8,000	\$ 8,000	\$ -
01101020	54630	DUES AND SUBSCRIPTIONS	\$ 3,215	\$ 2,751	\$ 8,250	\$ 8,250	\$ 8,250	\$ -
01101020	54640	OUTSIDE REPAIR AND MAINTENANCE	\$ -	\$ -	\$ 450	\$ 450	\$ 500	\$ 50
01101020	54850	RECORDS STORAGE SERVICES	\$ -	\$ -	\$ 4,000	\$ 4,000	\$ 4,000	\$ -
01101020	56210	OFFICE SUPPLIES	\$ 289	\$ (90)	\$ 1,500	\$ 1,500	\$ 1,500	\$ -
01101020	56220	OPERATING SUPPLIES	\$ 916	\$ 877	\$ 6,000	\$ 2,000	\$ 6,000	\$ -
01101020	56240	BOOKS AND PUBLICATIONS	\$ 89	\$ 635	\$ 1,500	\$ 1,500	\$ 1,500	\$ -
01101020	56890	AWARDS & HONORS SUPPLIES	\$ -	\$ 692	\$ 4,000	\$ 4,000	\$ 4,000	\$ -
01101030	50010	SALARIES AND WAGES	\$ 92,890	\$ 72,392	\$ 85,861	\$ 85,136	\$ 94,175	\$ 8,314
01101030	51050	POST EMPLOYMENT HEALTH PLAN	\$ 3,063	\$ 343	\$ 421	\$ 421	\$ 463	\$ 42
01101030	52061	RETIREMENT PLAN CONTRIBUTION	\$ 14,094	\$ 9,785	\$ 14,872	\$ 14,755	\$ 15,207	\$ 335
01101030	52065	FICA CONTRIBUTION	\$ 7,506	\$ 5,805	\$ 6,843	\$ 6,772	\$ 7,406	\$ 563
01101030	52130	GROUP HEALTH INSURANCE	\$ 14,399	\$ 9,275	\$ 8,716	\$ 8,716	\$ 8,716	\$ -
01101030	53110	PROFESSIONAL DEVELOPMENT	\$ 54	\$ 75	\$ 700	\$ 700	\$ 700	\$ -
01101030	54250	TRAVEL AND LODGING	\$ -	\$ 100	\$ 100	\$ 100	\$ 100	\$ -
01101030	54260	ADVERTISING	\$ 238	\$ 538	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
01101030	54280	LIABILITY INSURANCE CHARGEBACK	\$ 3,800	\$ 3,800	\$ 3,800	\$ 3,800	\$ 3,800	\$ -
01101030	54310	POSTAGE	\$ 1,000	\$ 400	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
01101030	54610	PROFESSIONAL SERVICES	\$ 9,259	\$ 2,940	\$ 9,000	\$ 10,000	\$ 10,000	\$ 1,000
01101030	54630	DUES AND SUBSCRIPTIONS	\$ 30	\$ 85	\$ 200	\$ 200	\$ 200	\$ -
01101030	56210	OFFICE SUPPLIES	\$ 1,996	\$ 1,621	\$ 2,500	\$ 2,500	\$ 2,500	\$ -
01101030	56240	BOOKS AND PUBLICATIONS	\$ 94	\$ 1,207	\$ 1,500	\$ 1,500	\$ 1,500	\$ -
01101040	54270	PRINTING AND DUPLICATING	\$ 16,679	\$ 13,835	\$ 20,000	\$ 27,000	\$ 27,000	\$ 7,000
01101040	54310	POSTAGE	\$ 2,000	\$ 1,789	\$ 2,500	\$ 2,500	\$ 2,750	\$ 250
01101040	54610	PROFESSIONAL SERVICES	\$ 40,545	\$ 45,274	\$ 53,000	\$ 53,000	\$ 53,000	\$ -
01101040	54611	OTHER SERVICES	\$ 3,482	\$ 7,047	\$ 9,000	\$ 9,000	\$ 9,000	\$ -
01101040	56220	OPERATING SUPPLIES	\$ -	\$ 379	\$ 2,000	\$ 2,000	\$ 2,000	\$ -
01101040	59990	MISCELLANEOUS	\$ -	\$ -	\$ 500	\$ 500	\$ 500	\$ -
01101050	50015	SEASONAL SALARIES AND WAGES	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
01101050	52065	FICA CONTRIBUTION	\$ -	\$ -	\$ 382	\$ -	\$ 382	\$ -
01101050	54640	OUTSIDE REPAIR AND MAINTENANCE	\$ 17,469	\$ 14,994	\$ 17,000	\$ 19,500	\$ 19,500	\$ 2,500
01101050	56220	OPERATING SUPPLIES	\$ -	\$ -	\$ 200	\$ 200	\$ 200	\$ -
01101050	59990	MISCELLANEOUS	\$ 668	\$ -	\$ 2,000	\$ 2,000	\$ 2,000	\$ -
01101060	54310	POSTAGE	\$ 2,300	\$ 1,595	\$ 3,000	\$ 3,000	\$ 3,500	\$ 500
01101060	54610	PROFESSIONAL SERVICES	\$ 23,444	\$ 15,735	\$ 36,000	\$ 36,000	\$ 36,000	\$ -
01101060	54613	CITY PROSECUTOR	\$ 13,426	\$ 16,791	\$ 36,000	\$ 36,000	\$ 36,000	\$ -
01101060	56220	OPERATING SUPPLIES	\$ -	\$ -	\$ 1,500	\$ 1,500	\$ 1,500	\$ -
01101070	54610	PROFESSIONAL SERVICES	\$ -	\$ -	\$ 450	\$ -	\$ 450	\$ -
01101070	54640	OUTSIDE REPAIR AND MAINTENANCE	\$ 2,039	\$ 3,788	\$ 4,000	\$ 4,000	\$ 4,000	\$ -
01101070	56220	OPERATING SUPPLIES	\$ 6,217	\$ 1,536	\$ 10,000	\$ 3,000	\$ 10,000	\$ -
01101070	58820	FOURTH OF JULY	\$ 22,578	\$ 32,120	\$ 30,000	\$ 8,720	\$ 30,000	\$ -
01101070	59805	VETERANS MEMORIAL COMMITTEE	\$ 14,559	\$ 14,302	\$ 16,000	\$ 10,250	\$ 16,000	\$ -
01101070	59810	FARMERS & FOOD TRUCKS	\$ 9,838	\$ 9,225	\$ 12,000	\$ 3,000	\$ 12,000	\$ -
01101070	59812	COMMUNITY EVENTS	\$ 59,975	\$ 66,165	\$ 100,000	\$ -	\$ 100,000	\$ -
01102020	54610	PROFESSIONAL SERVICES	\$ 74,999	\$ 40,199	\$ 35,000	\$ -	\$ -	\$ (35,000)
01102020	54630	DUES AND SUBSCRIPTIONS	\$ -	\$ 100	\$ 10,500	\$ 15,500	\$ 15,500	\$ 5,000
01102020	56220	OPERATING SUPPLIES	\$ 339	\$ -	\$ 3,000	\$ 3,000	\$ 3,000	\$ -
01202000	50010	SALARIES AND WAGES	\$ 323,883	\$ 334,459	\$ 364,145	\$ 356,476	\$ 366,718	\$ 2,573
01202000	50020	OVERTIME	\$ 3,874	\$ 10,631	\$ 3,000	\$ 7,000	\$ 3,000	\$ -
01202000	51041	SICK LEAVE BUYBACK	\$ 2,174	\$ 2,228	\$ 2,284	\$ 2,284	\$ 2,284	\$ -
01202000	51050	POST EMPLOYMENT HEALTH PLAN	\$ 1,950	\$ 1,895	\$ 3,883	\$ 1,700	\$ 3,902	\$ 19
01202000	52061	RETIREMENT PLAN CONTRIBUTION	\$ 50,387	\$ 44,196	\$ 58,724	\$ 60,064	\$ 57,381	\$ (1,343)
01202000	52065	FICA CONTRIBUTION	\$ 23,714	\$ 24,506	\$ 26,675	\$ 29,314	\$ 27,309	\$ 634
01202000	52130	GROUP HEALTH INSURANCE	\$ 50,435	\$ 51,468	\$ 53,395	\$ 52,126	\$ 54,014	\$ 619
01202000	53110	PROFESSIONAL DEVELOPMENT	\$ 1,385	\$ 2,093	\$ 2,500	\$ 1,000	\$ 1,500	\$ (1,000)

FY 2021 Budget - City of Rolling Meadows - General Fund (Budget-to-Budget Comparison)

Fund	Object	Account Description	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Adopted Budget	FY 2020 Estimate	FY 2021 Adopted Budget	\$ Change - FY 2020 Budget to FY 2021 Budget
01202000	54210	BANK FEES	\$ 19,559	\$ 19,374	\$ 30,000	\$ 25,000	\$ 25,000	\$ (5,000)
01202000	54250	TRAVEL AND LODGING	\$ 1,485	\$ 475	\$ 1,500	\$ -	\$ 750	\$ (750)
01202000	54260	ADVERTISING	\$ 1,548	\$ 1,256	\$ 2,000	\$ 1,500	\$ 1,500	\$ (500)
01202000	54270	PRINTING AND DUPLICATING	\$ 786	\$ 502	\$ 800	\$ 800	\$ 800	\$ -
01202000	54280	LIABILITY INSURANCE CHARGEBACK	\$ 7,200	\$ 7,200	\$ 7,200	\$ 7,200	\$ 7,200	\$ -
01202000	54295	BUILDING & LAND CHARGEBACK	\$ 10,000	\$ 10,500	\$ 11,025	\$ 11,025	\$ 11,600	\$ 575
01202000	54610	PROFESSIONAL SERVICES	\$ -	\$ -	\$ 50	\$ 50	\$ 50	\$ -
01202000	54630	DUES AND SUBSCRIPTIONS	\$ 1,079	\$ 475	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
01202000	56210	OFFICE SUPPLIES	\$ 954	\$ 1,461	\$ 1,550	\$ 1,300	\$ 1,550	\$ -
01252500	50010	SALARIES AND WAGES	\$ 275,557	\$ 241,001	\$ 270,988	\$ 217,148	\$ 301,942	\$ 30,954
01252500	50020	OVERTIME	\$ 14,652	\$ 17,237	\$ 25,000	\$ 15,000	\$ 25,000	\$ -
01252500	51041	SICK LEAVE BUYBACK	\$ -	\$ -	\$ 1,897	\$ 1,897	\$ -	\$ (1,897)
01252500	51050	POST EMPLOYMENT HEALTH PLAN	\$ 1,282	\$ 2,017	\$ 3,087	\$ 3,087	\$ 1,410	\$ (1,677)
01252500	52061	RETIREMENT PLAN CONTRIBUTION	\$ 45,313	\$ 33,471	\$ 44,907	\$ 36,749	\$ 46,801	\$ 1,894
01252500	52065	FICA CONTRIBUTION	\$ 22,601	\$ 20,371	\$ 21,510	\$ 17,233	\$ 25,171	\$ 3,661
01252500	52130	GROUP HEALTH INSURANCE	\$ 28,092	\$ 29,990	\$ 31,301	\$ 46,311	\$ 54,885	\$ 23,584
01252500	53110	PROFESSIONAL DEVELOPMENT	\$ 7,517	\$ 7,889	\$ 11,500	\$ 11,500	\$ 11,500	\$ -
01252500	54250	TRAVEL AND LODGING	\$ 1,096	\$ 1,651	\$ 2,500	\$ 2,500	\$ 2,500	\$ -
01252500	54275	VEHICLE MAINTENANCE CHARGEBACK	\$ 9,600	\$ 9,700	\$ 10,000	\$ 10,000	\$ 10,500	\$ 500
01252500	54280	LIABILITY INSURANCE CHARGEBACK	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ -
01252500	54285	VEHICLE REPLACEMENT CHARGEBACK	\$ 1,111	\$ 1,200	\$ 1,300	\$ 1,300	\$ 1,400	\$ 100
01252500	54286	IT - EQUIPMENT CHARGEBACK	\$ 14,000	\$ 15,000	\$ 15,750	\$ 15,750	\$ 16,550	\$ 800
01252500	54295	BUILDING & LAND CHARGEBACK	\$ 10,000	\$ 10,500	\$ 11,025	\$ 11,025	\$ 11,600	\$ 575
01252500	54610	PROFESSIONAL SERVICES	\$ 49,852	\$ 50,846	\$ 70,000	\$ 70,000	\$ 70,000	\$ -
01252500	54630	DUES AND SUBSCRIPTIONS	\$ 1,310	\$ 200	\$ 1,200	\$ 1,200	\$ 1,200	\$ -
01252500	54640	OUTSIDE REPAIR AND MAINTENANCE	\$ 13,893	\$ 2,600	\$ 22,500	\$ 22,500	\$ 22,500	\$ -
01252500	56215	COMPUTER SUPPLIES	\$ 31,303	\$ 25,733	\$ 29,500	\$ 29,500	\$ 29,500	\$ -
01252500	56240	BOOKS AND PUBLICATIONS	\$ -	\$ -	\$ -	\$ 25	\$ -	\$ -
01303000	50010	SALARIES AND WAGES	\$ 505,886	\$ 507,782	\$ 529,242	\$ 544,114	\$ 545,802	\$ 16,560
01303000	50020	OVERTIME	\$ 985	\$ 1,075	\$ 2,000	\$ 500	\$ 2,000	\$ -
01303000	50021	ON CALL/FTO	\$ 600	\$ 2,500	\$ 1,250	\$ 1,250	\$ 1,250	\$ -
01303000	51041	SICK LEAVE BUYBACK	\$ -	\$ -	\$ -	\$ -	\$ 3,700	\$ 3,700
01303000	51050	POST EMPLOYMENT HEALTH PLAN	\$ 4,450	\$ 5,661	\$ 5,859	\$ 5,859	\$ 6,022	\$ 163
01303000	52061	RETIREMENT PLAN CONTRIBUTION	\$ 22,868	\$ 19,890	\$ 27,211	\$ 26,358	\$ 25,659	\$ (1,552)
01303000	52062	EMPLOYER CONTR-POLICE PENSION	\$ 3,480,637	\$ 3,410,789	\$ 3,600,000	\$ 3,600,000	\$ 3,600,000	\$ -
01303000	52065	FICA CONTRIBUTION	\$ 26,968	\$ 27,069	\$ 29,357	\$ 31,366	\$ 30,215	\$ 858
01303000	52100	CLOTHING ALLOWANCE	\$ -	\$ 625	\$ -	\$ -	\$ -	\$ -
01303000	52130	GROUP HEALTH INSURANCE	\$ 87,627	\$ 82,786	\$ 93,551	\$ 64,725	\$ 61,350	\$ (32,201)
01303000	53090	PHYSICAL EXAMS	\$ 670	\$ 1,258	\$ 2,000	\$ 1,750	\$ 1,750	\$ (250)
01303000	53110	PROFESSIONAL DEVELOPMENT	\$ 18,927	\$ 16,965	\$ 31,200	\$ -	\$ 26,200	\$ (5,000)
01303000	54240	PD OUTREACH CONTRACTUAL	\$ 1,146	\$ 9,594	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
01303000	54250	TRAVEL AND LODGING	\$ 5,401	\$ 4,108	\$ 17,500	\$ 12,500	\$ 12,500	\$ (5,000)
01303000	54270	PRINTING AND DUPLICATING	\$ 2,264	\$ 3,327	\$ 6,200	\$ 3,200	\$ 3,200	\$ (3,000)
01303000	54275	VEHICLE MAINTENANCE CHARGEBACK	\$ 440,000	\$ 444,400	\$ 445,000	\$ 445,000	\$ 448,000	\$ 3,000
01303000	54280	LIABILITY INSURANCE CHARGEBACK	\$ 215,000	\$ 216,000	\$ 216,000	\$ 216,000	\$ 216,000	\$ -
01303000	54286	EQUIPMENT CHARGEBACK	\$ 14,000	\$ 15,000	\$ 15,750	\$ 15,750	\$ 16,550	\$ 800
01303000	54295	BUILDING & LAND CHARGEBACK	\$ 28,000	\$ 28,350	\$ 30,000	\$ 30,000	\$ 31,550	\$ 1,550
01303000	54310	POSTAGE	\$ 2,100	\$ 600	\$ 2,500	\$ 2,500	\$ 2,500	\$ -
01303000	54610	PROFESSIONAL SERVICES	\$ 15,154	\$ 17,392	\$ 21,050	\$ 21,050	\$ 21,050	\$ -
01303000	54611	OTHER SERVICES	\$ 1,049	\$ 729	\$ 2,000	\$ 2,000	\$ 2,000	\$ -
01303000	54620	RENTAL AND LEASE PURCHASE	\$ 572	\$ -	\$ 500	\$ 500	\$ 500	\$ -
01303000	54625	RECORDS MANAGEMENT SYSTEM	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
01303000	54630	DUES AND SUBSCRIPTIONS	\$ 1,316	\$ 1,642	\$ 1,920	\$ 2,500	\$ 1,955	\$ 35
01303000	54640	OUTSIDE REPAIR AND MAINTENANCE	\$ 1,238	\$ 979	\$ 1,450	\$ 1,450	\$ 1,450	\$ -
01303000	56000	POLICE VEHICLES	\$ 143,099	\$ 64,857	\$ 168,000	\$ 114,000	\$ 114,000	\$ (54,000)
01303000	56050	PD OUTREACH SUPPLIES	\$ 405	\$ 10,264	\$ -	\$ 7,500	\$ 7,500	\$ 7,500
01303000	56100	UNIFORMS & CLOTHING	\$ 515	\$ 1,183	\$ 1,250	\$ 1,250	\$ 1,250	\$ -
01303000	56210	OFFICE SUPPLIES	\$ 2,926	\$ 3,629	\$ 4,400	\$ 4,400	\$ 4,400	\$ -
01303000	56220	OPERATING SUPPLIES	\$ 13,555	\$ 13,125	\$ 14,215	\$ 14,215	\$ 14,215	\$ -
01303000	56230	SMALL TOOLS AND EQUIPMENT	\$ 176	\$ 5,004	\$ 2,000	\$ 1,500	\$ 1,500	\$ (500)
01303000	57280	REPAIR & MAINTENANCE SUPPLIES	\$ 954	\$ 1,202	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
01303000	59990	MISCELLANEOUS	\$ -	\$ 531	\$ 3,700	\$ 2,000	\$ 2,000	\$ (1,700)
01303010	50010	SALARIES AND WAGES	\$ 4,865,459	\$ 4,790,152	\$ 5,013,681	\$ 4,968,979	\$ 5,294,214	\$ 280,533
01303010	50020	OVERTIME	\$ 222,765	\$ 313,244	\$ 225,000	\$ 200,000	\$ 200,000	\$ (25,000)
01303010	50021	ON CALL/FTO	\$ 8,213	\$ 6,875	\$ 8,750	\$ 8,750	\$ 8,750	\$ -
01303010	51041	SICK LEAVE BUYBACK	\$ 26,762	\$ 19,331	\$ 17,315	\$ 17,315	\$ 41,158	\$ 23,843
01303010	51050	POST EMPLOYMENT HEALTH PLAN	\$ 79,511	\$ 70,549	\$ 61,582	\$ 61,582	\$ 69,472	\$ 7,890
01303010	52061	RETIREMENT PLAN CONTRIBUTION	\$ 65,581	\$ 52,067	\$ 69,550	\$ 68,365	\$ 66,326	\$ (3,224)
01303010	52065	FICA CONTRIBUTION	\$ 103,816	\$ 107,723	\$ 111,109	\$ 106,723	\$ 115,668	\$ 4,559
01303010	52130	GROUP HEALTH INSURANCE	\$ 853,435	\$ 825,035	\$ 846,277	\$ 873,119	\$ 890,168	\$ 43,891
01303010	53090	PHYSICAL EXAMS	\$ -	\$ 141	\$ 600	\$ 600	\$ 600	\$ -
01303010	53110	PROFESSIONAL DEVELOPMENT	\$ 54,380	\$ 58,436	\$ 86,750	\$ 67,750	\$ 67,750	\$ (19,000)
01303010	54250	TRAVEL AND LODGING	\$ 7,270	\$ 8,802	\$ 11,320	\$ 11,320	\$ 11,320	\$ -
01303010	54610	PROFESSIONAL SERVICES	\$ 6,421	\$ 7,184	\$ 9,540	\$ 9,540	\$ 9,540	\$ -
01303010	54611	OTHER SERVICES	\$ 1,525	\$ 1,787	\$ 2,000	\$ 2,000	\$ 2,000	\$ -
01303010	54630	DUES AND SUBSCRIPTIONS	\$ -	\$ -	\$ -	\$ 50	\$ -	\$ -
01303010	54640	OUTSIDE REPAIR AND MAINTENANCE	\$ 16,068	\$ 17,761	\$ 21,500	\$ 21,500	\$ 21,500	\$ -
01303010	54860	ANIMAL CONTROL	\$ 700	\$ 5,886	\$ 7,700	\$ 7,700	\$ 7,700	\$ -
01303010	56100	UNIFORMS & CLOTHING	\$ 46,522	\$ 44,605	\$ 48,150	\$ 37,150	\$ 47,150	\$ (1,000)
01303010	56220	OPERATING SUPPLIES	\$ 7,280	\$ 7,980	\$ 8,775	\$ 8,775	\$ 8,775	\$ -
01303010	56230	SMALL TOOLS AND EQUIPMENT	\$ 22,962	\$ 23,676	\$ 26,200	\$ 26,400	\$ 26,400	\$ 200
01303010	59990	MISCELLANEOUS	\$ 10	\$ 329	\$ 350	\$ 350	\$ 350	\$ -
01303020	50010	SALARIES AND WAGES	\$ 954,477	\$ 931,653	\$ 995,733	\$ 836,550	\$ 875,410	\$ (120,323)
01303020	50020	OVERTIME	\$ 73,313	\$ 85,341	\$ 75,000	\$ 75,000	\$ 75,000	\$ -
01303020	50021	ON CALL/FTO	\$ 12,081	\$ 12,500	\$ 16,500	\$ 16,500	\$ 16,500	\$ -
01303020	51041	SICK LEAVE BUYBACK	\$ 9,150	\$ 8,471	\$ 8,843	\$ 8,843	\$ 17,000	\$ 8,157

FY 2021 Budget - City of Rolling Meadows - General Fund (Budget-to-Budget Comparison)

Fund	Object	Account Description	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Adopted Budget	FY 2020 Estimate	FY 2021 Adopted Budget	\$ Change - FY 2020 Budget to FY 2021 Budget
01303020	51050	POST EMPLOYMENT HEALTH PLAN	\$ 20,368	\$ 22,316	\$ 21,060	\$ 21,060	\$ 23,137	\$ 2,077
01303020	52065	FICA CONTRIBUTION	\$ 15,388	\$ 14,984	\$ 16,124	\$ 12,962	\$ 14,359	\$ (1,765)
01303020	52100	CLOTHING ALLOWANCE	\$ 10,831	\$ 11,875	\$ 10,000	\$ 10,000	\$ 10,000	\$ -
01303020	52130	GROUP HEALTH INSURANCE	\$ 154,751	\$ 155,234	\$ 161,727	\$ 163,332	\$ 180,016	\$ 18,289
01303020	53110	PROFESSIONAL DEVELOPMENT	\$ 6,935	\$ 2,250	\$ 9,550	\$ 9,550	\$ 9,550	\$ -
01303020	54250	TRAVEL AND LODGING	\$ 2,772	\$ 2,156	\$ 3,000	\$ 3,000	\$ 3,000	\$ -
01303020	54270	PRINTING AND DUPLICATING	\$ -	\$ -	\$ 300	\$ 300	\$ 300	\$ -
01303020	54300	TELECOMMUNICATIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01303020	54610	PROFESSIONAL SERVICES	\$ 6,796	\$ 6,817	\$ 15,400	\$ 10,300	\$ 11,800	\$ (3,600)
01303020	54611	OTHER SERVICES	\$ -	\$ -	\$ 400	\$ 400	\$ 400	\$ -
01303020	54630	DUES AND SUBSCRIPTIONS	\$ 3,485	\$ 3,435	\$ 6,470	\$ 6,470	\$ 6,470	\$ -
01303020	54640	OUTSIDE REPAIR AND MAINTENANCE	\$ 704	\$ 101	\$ 700	\$ 700	\$ 700	\$ -
01303020	56100	UNIFORMS & CLOTHING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01303020	56210	OFFICE SUPPLIES	\$ 191	\$ 237	\$ 250	\$ 250	\$ 250	\$ -
01303020	56215	COMPUTER SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01303020	56220	OPERATING SUPPLIES	\$ 3,036	\$ 1,746	\$ 5,250	\$ 5,250	\$ 5,250	\$ -
01303020	56230	SMALL TOOLS AND EQUIPMENT	\$ 315	\$ -	\$ 2,450	\$ 350	\$ 2,450	\$ -
01303020	59990	MISCELLANEOUS	\$ 280	\$ 1,960	\$ 2,000	\$ 2,000	\$ 2,000	\$ -
01404000	50010	SALARIES AND WAGES	\$ 387,890	\$ 408,170	\$ 440,282	\$ 446,051	\$ 436,265	\$ (4,017)
01404000	50020	OVERTIME	\$ -	\$ -	\$ -	\$ 3,000	\$ -	\$ -
01404000	51041	SICK LEAVE BUYBACK	\$ 3,417	\$ 7,002	\$ 3,587	\$ 3,587	\$ 7,595	\$ 4,008
01404000	51050	POST EMPLOYMENT HEALTH PLAN	\$ 3,932	\$ 4,991	\$ 5,335	\$ 5,335	\$ 16,300	\$ 10,965
01404000	52061	RETIREMENT PLAN CONTRIBUTION	\$ 6,805	\$ 7,984	\$ 16,105	\$ 12,751	\$ 16,267	\$ 162
01404000	52063	EMPLOYER CONTRIB-FIRE PENSION	\$ 3,788,593	\$ 3,710,983	\$ 4,380,000	\$ 4,380,000	\$ 4,380,000	\$ -
01404000	52065	FICA CONTRIBUTION	\$ 16,442	\$ 17,956	\$ 21,974	\$ 14,296	\$ 13,057	\$ (8,917)
01404000	52130	GROUP HEALTH INSURANCE	\$ 48,202	\$ 52,215	\$ 54,300	\$ 52,928	\$ 54,933	\$ 633
01404000	53110	PROFESSIONAL DEVELOPMENT	\$ 3,780	\$ 9,211	\$ 12,000	\$ 10,000	\$ 12,000	\$ -
01404000	54250	TRAVEL AND LODGING	\$ 1,835	\$ 2,708	\$ 5,000	\$ 2,000	\$ 4,000	\$ (1,000)
01404000	54270	PRINTING AND DUPLICATING	\$ 53	\$ 47	\$ 200	\$ 200	\$ 200	\$ -
01404000	54275	VEHICLE MAINTENANCE CHARGEBACK	\$ 375,000	\$ 378,750	\$ 380,000	\$ 380,000	\$ 382,000	\$ 2,000
01404000	54280	LIABILITY INSURANCE CHARGEBACK	\$ 164,000	\$ 165,000	\$ 165,000	\$ 165,000	\$ 165,000	\$ -
01404000	54285	VEHICLE REPLACEMENT CHARGEBACK	\$ 431,270	\$ 450,000	\$ 465,000	\$ 465,000	\$ 480,000	\$ 15,000
01404000	54286	EQUIPMENT CHARGEBACK	\$ 22,000	\$ 25,000	\$ 27,000	\$ 27,000	\$ 28,350	\$ 1,350
01404000	54295	BUILDING & LAND CHARGEBACK	\$ 37,000	\$ 38,850	\$ 41,000	\$ 41,000	\$ 43,050	\$ 2,050
01404000	54310	POSTAGE	\$ 482	\$ 321	\$ 300	\$ 300	\$ 300	\$ -
01404000	54610	PROFESSIONAL SERVICES	\$ 665	\$ 15,996	\$ 4,000	\$ 4,000	\$ -	\$ (4,000)
01404000	54630	DUES AND SUBSCRIPTIONS	\$ 1,073	\$ 1,100	\$ 1,005	\$ 1,005	\$ 1,005	\$ -
01404000	54640	OUTSIDE REPAIR AND MAINTENANCE	\$ -	\$ -	\$ 100	\$ 100	\$ 100	\$ -
01404000	56100	UNIFORMS & CLOTHING	\$ 1,724	\$ 1,160	\$ 3,200	\$ 3,200	\$ 3,200	\$ -
01404000	56210	OFFICE SUPPLIES	\$ 278	\$ 262	\$ 300	\$ 300	\$ 300	\$ -
01404000	56220	OPERATING SUPPLIES	\$ 623	\$ 522	\$ 500	\$ 500	\$ 500	\$ -
01404000	56240	BOOKS AND PUBLICATIONS	\$ 448	\$ 119	\$ 300	\$ 300	\$ 300	\$ -
01404010	50010	SALARIES AND WAGES	\$ 4,283,109	\$ 4,562,449	\$ 4,725,408	\$ 4,585,147	\$ 4,841,858	\$ 116,450
01404010	50020	OVERTIME	\$ 521,278	\$ 406,801	\$ 540,000	\$ 475,000	\$ 500,000	\$ (40,000)
01404010	50100	ACTING PAY	\$ 28,391	\$ 31,289	\$ 25,000	\$ 25,000	\$ 25,000	\$ -
01404010	50150	HOLIDAY PAY	\$ 245,022	\$ 262,883	\$ 235,000	\$ 235,000	\$ 235,000	\$ -
01404010	50200	PRECEPTOR PAY	\$ 1,111	\$ 1,838	\$ 1,500	\$ 1,500	\$ 1,500	\$ -
01404010	51041	SICK LEAVE BUYBACK	\$ 10,034	\$ 17,247	\$ 7,522	\$ 7,522	\$ 27,671	\$ 20,149
01404010	51050	POST EMPLOYMENT HEALTH PLAN	\$ 55,058	\$ 62,432	\$ 101,864	\$ 101,864	\$ 107,548	\$ 5,684
01404010	52065	FICA CONTRIBUTION	\$ 73,147	\$ 76,101	\$ 78,907	\$ 75,630	\$ 79,995	\$ 1,088
01404010	52130	GROUP HEALTH INSURANCE	\$ 976,802	\$ 1,008,035	\$ 1,081,336	\$ 1,099,484	\$ 1,183,397	\$ 102,061
01404010	53090	PHYSICAL EXAMS	\$ 30,756	\$ 32,044	\$ 35,000	\$ 35,000	\$ 35,000	\$ -
01404010	53100	UNIFORMS & CLOTHING	\$ 94	\$ -	\$ -	\$ -	\$ -	\$ -
01404010	53110	PROFESSIONAL DEVELOPMENT	\$ 37,167	\$ 36,162	\$ 60,400	\$ 39,800	\$ 73,460	\$ 13,060
01404010	54250	TRAVEL AND LODGING	\$ 4,406	\$ 1,953	\$ 9,200	\$ 3,350	\$ 4,050	\$ (5,150)
01404010	54270	PRINTING AND DUPLICATING	\$ 149	\$ 761	\$ 850	\$ 850	\$ 850	\$ -
01404010	54610	PROFESSIONAL SERVICES	\$ 11,430	\$ 8,059	\$ 23,705	\$ 20,805	\$ 22,085	\$ (1,620)
01404010	54630	DUES AND SUBSCRIPTIONS	\$ 776	\$ 697	\$ 1,400	\$ 1,350	\$ 1,350	\$ (50)
01404010	54640	OUTSIDE REPAIR AND MAINTENANCE	\$ 22,084	\$ 21,042	\$ 30,950	\$ 24,650	\$ 31,550	\$ 600
01404010	56100	UNIFORMS & CLOTHING	\$ 43,899	\$ 52,220	\$ 61,300	\$ 61,300	\$ 61,000	\$ (300)
01404010	56220	OPERATING SUPPLIES	\$ 35,757	\$ 38,926	\$ 30,830	\$ 30,230	\$ 45,410	\$ 14,580
01404010	56230	SMALL TOOLS AND EQUIPMENT	\$ 41,587	\$ 31,907	\$ 36,680	\$ 34,480	\$ 44,900	\$ 8,220
01404010	56240	BOOKS AND PUBLICATIONS	\$ 1,573	\$ 1,495	\$ 1,850	\$ 1,895	\$ 1,895	\$ 45
01404010	57280	REPAIR & MAINTENANCE SUPPLIES	\$ 2,295	\$ 82	\$ 2,400	\$ 2,400	\$ 2,400	\$ -
01404020	50020	OVERTIME	\$ 52,521	\$ 95,456	\$ 40,000	\$ 40,000	\$ 40,000	\$ -
01404020	52065	FICA CONTRIBUTION	\$ (6)	\$ 12	\$ 786	\$ -	\$ 580	\$ (206)
01404020	53110	PROFESSIONAL DEVELOPMENT	\$ 825	\$ 2,245	\$ 5,600	\$ 3,500	\$ 6,600	\$ 1,000
01404020	54610	PROFESSIONAL SERVICES	\$ 9,405	\$ -	\$ -	\$ -	\$ -	\$ -
01404020	54630	DUES AND SUBSCRIPTIONS	\$ 5,000	\$ 14,595	\$ 14,813	\$ 14,813	\$ 14,813	\$ -
01404020	54640	OUTSIDE REPAIR AND MAINTENANCE	\$ -	\$ 36	\$ 200	\$ 200	\$ 200	\$ -
01404020	56220	OPERATING SUPPLIES	\$ 7,276	\$ 292	\$ 8,700	\$ 8,000	\$ 2,800	\$ (5,900)
01404020	56230	SMALL TOOLS AND EQUIPMENT	\$ 3,460	\$ 3,359	\$ 3,950	\$ 2,300	\$ 3,200	\$ (750)
01707000	50010	SALARIES AND WAGES	\$ 744,453	\$ 737,967	\$ 742,797	\$ 750,348	\$ 598,238	\$ (144,559)
01707000	50020	OVERTIME	\$ 17,168	\$ 18,217	\$ 12,000	\$ 12,000	\$ 12,000	\$ -
01707000	51041	SICK LEAVE BUYBACK	\$ 4,929	\$ 5,001	\$ 5,126	\$ 5,126	\$ 2,247	\$ (2,879)
01707000	51050	POST EMPLOYMENT HEALTH PLAN	\$ 15,332	\$ 8,446	\$ 10,776	\$ 10,776	\$ 4,988	\$ (5,788)
01707000	52061	RETIREMENT PLAN CONTRIBUTION	\$ 114,613	\$ 94,822	\$ 123,635	\$ 121,441	\$ 91,802	\$ (31,833)
01707000	52065	FICA CONTRIBUTION	\$ 54,349	\$ 55,823	\$ 57,904	\$ 58,729	\$ 45,867	\$ (12,037)
01707000	52130	GROUP HEALTH INSURANCE	\$ 140,923	\$ 110,027	\$ 128,373	\$ 113,126	\$ 83,298	\$ (45,075)
01707000	53090	PHYSICAL EXAMS	\$ 1,734	\$ 2,641	\$ 1,000	\$ -	\$ -	\$ (1,000)
01707000	53110	PROFESSIONAL DEVELOPMENT	\$ 3,902	\$ 5,193	\$ 5,250	\$ 2,500	\$ 5,250	\$ -
01707000	54250	TRAVEL AND LODGING	\$ 1,852	\$ 1,299	\$ 1,500	\$ 1,500	\$ 1,500	\$ -
01707000	54260	ADVERTISING	\$ 684	\$ 3,722	\$ 1,800	\$ 1,800	\$ 1,800	\$ -
01707000	54270	PRINTING AND DUPLICATING	\$ 939	\$ 467	\$ 1,200	\$ 1,000	\$ 1,200	\$ -
01707000	54275	VEHICLE MAINTENANCE CHARGEBACK	\$ 45,000	\$ 45,450	\$ 40,000	\$ 40,000	\$ 40,500	\$ 500
01707000	54280	LIABILITY INSURANCE CHARGEBACK	\$ 54,000	\$ 54,000	\$ 54,000	\$ 54,000	\$ 54,000	\$ -

FY 2021 Budget - City of Rolling Meadows - General Fund (Budget-to-Budget Comparison)

Fund	Object	Account Description	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Adopted Budget	FY 2020 Estimate	FY 2021 Adopted Budget	\$ Change - FY 2020 Budget to FY 2021 Budget
01707000	54285	VEHICLE REPLACEMENT CHARGEBACK	\$ 32,320	\$ 35,000	\$ 35,000	\$ 35,000	\$ 37,000	\$ 2,000
01707000	54286	PW - EQUIPMENT CHARGEBACK	\$ 14,000	\$ 15,000	\$ 15,750	\$ 15,750	\$ 16,700	\$ 950
01707000	54290	UTILITIES	\$ 46,977	\$ 48,712	\$ 61,000	\$ 57,750	\$ 61,000	\$ -
01707000	54295	BUILDING & LAND CHARGEBACK	\$ 25,000	\$ 26,250	\$ 28,000	\$ 28,000	\$ 30,000	\$ 2,000
01707000	54300	TELECOMMUNICATIONS	\$ 3,226	\$ 3,449	\$ 3,800	\$ 3,800	\$ 3,800	\$ -
01707000	54310	POSTAGE	\$ 2,000	\$ 1,914	\$ 2,000	\$ 2,100	\$ 2,000	\$ -
01707000	54610	PROFESSIONAL SERVICES	\$ 788	\$ 3,075	\$ 1,500	\$ 1,500	\$ 1,500	\$ -
01707000	54611	OTHER SERVICES	\$ 735	\$ -	\$ -	\$ -	\$ -	\$ -
01707000	54617	SENIOR SNOW PLOW SERVICES	\$ 9,720	\$ 14,680	\$ 20,000	\$ 15,000	\$ 20,000	\$ -
01707000	54630	DUES AND SUBSCRIPTIONS	\$ 1,321	\$ 2,803	\$ 2,000	\$ 2,000	\$ 2,000	\$ -
01707000	54640	OUTSIDE REPAIR AND MAINTENANCE	\$ -	\$ -	\$ 1,200	\$ 1,190	\$ 1,200	\$ -
01707000	54850	RECORDS STORAGE SERVICES	\$ -	\$ -	\$ 2,000	\$ 1,000	\$ 2,000	\$ -
01707000	56100	UNIFORMS & CLOTHING	\$ 2,061	\$ 2,377	\$ 4,000	\$ 3,375	\$ 4,000	\$ -
01707000	56210	OFFICE SUPPLIES	\$ 2,388	\$ 2,507	\$ 2,200	\$ 2,000	\$ 2,200	\$ -
01707000	56220	OPERATING SUPPLIES	\$ 1,623	\$ 1,080	\$ 2,000	\$ 2,000	\$ 2,000	\$ -
01707000	56230	SMALL TOOLS AND EQUIPMENT	\$ -	\$ -	\$ 200	\$ 185	\$ 200	\$ -
01707000	56240	BOOKS AND PUBLICATIONS	\$ 291	\$ -	\$ 200	\$ 200	\$ 200	\$ -
01707000	56700	FURNITURE REPLACEMENT	\$ -	\$ -	\$ 500	\$ 500	\$ -	\$ (500)
01707010	50010	SALARIES AND WAGES	\$ 562,452	\$ 656,995	\$ 682,937	\$ 628,867	\$ 861,681	\$ 178,744
01707010	50015	SEASONAL SALARIES AND WAGES	\$ -	\$ -	\$ -	\$ -	\$ 8,000	\$ 8,000
01707010	50020	OVERTIME	\$ 276	\$ 19,839	\$ -	\$ 1,000	\$ 7,500	\$ 7,500
01707010	51041	SICK LEAVE BUYBACK	\$ -	\$ -	\$ 2,400	\$ 2,400	\$ 2,950	\$ 550
01707010	51050	POST EMPLOYMENT HEALTH PLAN	\$ 4,307	\$ 3,101	\$ 3,329	\$ 3,329	\$ 7,068	\$ 3,739
01707010	52061	RETIREMENT PLAN CONTRIBUTION	\$ 85,265	\$ 86,995	\$ 114,453	\$ 104,479	\$ 130,807	\$ 16,354
01707010	52065	FICA CONTRIBUTION	\$ 43,341	\$ 52,403	\$ 53,918	\$ 47,995	\$ 67,793	\$ 13,875
01707010	52130	GROUP HEALTH INSURANCE	\$ 117,529	\$ 133,947	\$ 147,035	\$ 145,301	\$ 184,340	\$ 37,305
01707010	53110	PROFESSIONAL DEVELOPMENT	\$ 3,155	\$ 7,728	\$ 10,600	\$ 7,000	\$ 10,600	\$ -
01707010	54250	TRAVEL AND LODGING	\$ 1,983	\$ 1,157	\$ 2,220	\$ 2,000	\$ 2,220	\$ -
01707010	54260	ADVERTISING	\$ 140	\$ 360	\$ 500	\$ 100	\$ 500	\$ -
01707010	54270	PRINTING AND DUPLICATING	\$ 6,295	\$ 2,298	\$ 8,000	\$ 3,050	\$ 7,000	\$ (1,000)
01707010	54275	VEHICLE MAINTENANCE CHARGEBACK	\$ 40,000	\$ 40,400	\$ 45,000	\$ 45,000	\$ 46,000	\$ 1,000
01707010	54280	LIABILITY INSURANCE CHARGEBACK	\$ 33,000	\$ 33,000	\$ 33,000	\$ 33,000	\$ 33,000	\$ -
01707010	54285	VEHICLE REPLACEMENT CHARGEBACK	\$ 45,450	\$ 48,000	\$ 50,000	\$ 50,000	\$ 52,000	\$ 2,000
01707010	54295	BUILDING & LAND CHARGEBACK	\$ 10,000	\$ 10,500	\$ 11,025	\$ 11,025	\$ 11,600	\$ 575
01707010	54300	TELECOMMUNICATIONS	\$ 3,736	\$ 6,508	\$ 3,000	\$ 3,600	\$ 3,000	\$ -
01707010	54310	POSTAGE	\$ 3,203	\$ 2,611	\$ 6,500	\$ 4,875	\$ 6,500	\$ -
01707010	54610	PROFESSIONAL SERVICES	\$ 293,619	\$ 319,717	\$ 169,500	\$ 169,500	\$ 169,500	\$ -
01707010	54611	OTHER SERVICES	\$ 4,935	\$ 3,185	\$ 8,000	\$ 8,750	\$ 8,000	\$ -
01707010	54630	DUES AND SUBSCRIPTIONS	\$ 1,399	\$ 816	\$ 2,360	\$ 2,360	\$ 2,360	\$ -
01707010	54640	OUTSIDE REPAIR AND MAINTENANCE	\$ -	\$ -	\$ 500	\$ 500	\$ 500	\$ -
01707010	54850	RECORDS STORAGE SERVICES	\$ 4,373	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
01707010	56100	UNIFORMS & CLOTHING	\$ 1,127	\$ 1,822	\$ 1,500	\$ 1,500	\$ 1,500	\$ -
01707010	56210	OFFICE SUPPLIES	\$ 1,374	\$ 1,330	\$ 1,400	\$ 1,400	\$ 1,400	\$ -
01707010	56220	OPERATING SUPPLIES	\$ -	\$ 2,085	\$ 1,500	\$ 1,600	\$ 1,500	\$ -
01707010	56230	SMALL TOOLS AND EQUIPMENT	\$ 484	\$ 505	\$ 500	\$ 475	\$ 500	\$ -
01707010	56240	BOOKS AND PUBLICATIONS	\$ 2,087	\$ 2,868	\$ 3,000	\$ 3,775	\$ 2,300	\$ (700)
01707020	50010	SALARIES AND WAGES	\$ 723,645	\$ 729,172	\$ 774,720	\$ 780,688	\$ 790,640	\$ 15,920
01707020	50015	SEASONAL SALARIES AND WAGES	\$ 8,377	\$ 9,401	\$ 16,000	\$ 16,000	\$ 16,000	\$ -
01707020	50020	OVERTIME	\$ 96,467	\$ 110,626	\$ 90,000	\$ 90,000	\$ 90,000	\$ -
01707020	51041	SICK LEAVE BUYBACK	\$ 1,351	\$ -	\$ 2,064	\$ 2,064	\$ 4,368	\$ 2,304
01707020	51050	POST EMPLOYMENT HEALTH PLAN	\$ 17,075	\$ 14,658	\$ 19,470	\$ 19,470	\$ 17,011	\$ (2,459)
01707020	52061	RETIREMENT PLAN CONTRIBUTION	\$ 120,503	\$ 101,462	\$ 142,069	\$ 132,076	\$ 137,168	\$ (4,901)
01707020	52065	FICA CONTRIBUTION	\$ 60,265	\$ 59,740	\$ 65,321	\$ 61,470	\$ 66,485	\$ 1,164
01707020	52130	GROUP HEALTH INSURANCE	\$ 221,757	\$ 233,471	\$ 247,943	\$ 243,607	\$ 264,299	\$ 16,356
01707020	53090	PHYSICAL EXAMS	\$ (70)	\$ 166	\$ 900	\$ -	\$ -	\$ (900)
01707020	53110	PROFESSIONAL DEVELOPMENT	\$ 2,346	\$ 3,212	\$ 5,100	\$ 750	\$ 5,100	\$ -
01707020	54250	TRAVEL AND LODGING	\$ 1,009	\$ 2,349	\$ 1,500	\$ -	\$ 2,500	\$ 1,000
01707020	54300	TELECOMMUNICATIONS	\$ 3,003	\$ 4,987	\$ 1,600	\$ 4,200	\$ 1,600	\$ -
01707020	54630	DUES AND SUBSCRIPTIONS	\$ 300	\$ -	\$ 475	\$ 475	\$ 475	\$ -
01707020	54640	OUTSIDE REPAIR AND MAINTENANCE	\$ 46,789	\$ 47,903	\$ 47,500	\$ 47,500	\$ 47,500	\$ -
01707020	54645	TREE REPLACEMENTS	\$ 12,000	\$ 24,960	\$ 25,000	\$ 25,100	\$ 25,000	\$ -
01707020	54900	DISPOSAL/DEBRIS AND WASTE	\$ 1,020	\$ -	\$ 1,000	\$ 990	\$ 1,000	\$ -
01707020	56100	UNIFORMS & CLOTHING	\$ 6,901	\$ 4,996	\$ 6,400	\$ 6,200	\$ 6,400	\$ -
01707020	56220	OPERATING SUPPLIES	\$ 1,019	\$ 468	\$ 3,300	\$ 3,025	\$ 3,300	\$ -
01707020	56230	SMALL TOOLS AND EQUIPMENT	\$ 2,610	\$ 1,230	\$ 2,500	\$ 2,275	\$ 2,500	\$ -
01808000	54290	UTILITIES	\$ 2,107	\$ 828	\$ 3,000	\$ 3,000	\$ 3,000	\$ -
01808000	54300	TELECOMMUNICATIONS	\$ 1,044	\$ 893	\$ 1,100	\$ 1,100	\$ 1,100	\$ -
01808000	54920	CLEANING SERVICES	\$ 118	\$ 1,260	\$ 120	\$ 120	\$ 120	\$ -
01808010	56220	OPERATING SUPPLIES	\$ -	\$ 131	\$ 2,500	\$ 2,500	\$ 2,500	\$ -
01808020	50020	OVERTIME	\$ -	\$ -	\$ 3,000	\$ 1,000	\$ 3,000	\$ -
01808020	53110	PROFESSIONAL DEVELOPMENT	\$ 775	\$ -	\$ 750	\$ 500	\$ 750	\$ -
01808020	54260	ADVERTISING	\$ -	\$ 21	\$ 800	\$ 800	\$ 800	\$ -
01808020	54270	PRINTING AND DUPLICATING	\$ 701	\$ -	\$ 250	\$ 250	\$ 250	\$ -
01808020	54310	POSTAGE	\$ 250	\$ 154	\$ 250	\$ 250	\$ 250	\$ -
01808020	54610	PROFESSIONAL SVCS	\$ 9,779	\$ 8,918	\$ 35,000	\$ 27,000	\$ 35,000	\$ -
01808020	54611	OTHER SERVICES	\$ -	\$ -	\$ -	\$ 6,475	\$ -	\$ -
01808020	54630	DUES AND SUBSCRIPTIONS	\$ -	\$ -	\$ 400	\$ 400	\$ 400	\$ -
01808020	56220	OPERATING SUPPLIES	\$ 176	\$ 84	\$ 770	\$ 770	\$ 770	\$ -
01808030	56220	OPERATING SUPPLIES	\$ -	\$ 9,174	\$ 1,500	\$ 1,500	\$ 1,500	\$ -
01808030	56240	BOOKS AND PUBLICATIONS	\$ 557	\$ 557	\$ 500	\$ 500	\$ 500	\$ -
01808040	54610	PROFESSIONAL SERVICES	\$ -	\$ 155	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
01808040	54611	OTHER SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01808040	56210	OFFICE SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01808040	56220	OPERATING SUPPLIES	\$ 964	\$ 374	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
01808040	56240	BOOKS AND PUBLICATIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01808050	56220	OPERATING SUPPLIES	\$ -	\$ 154	\$ 1,000	\$ 1,000	\$ 1,000	\$ -

FY 2021 Budget - City of Rolling Meadows - General Fund (Budget-to-Budget Comparison)

Fund	Object	Account Description	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Adopted Budget	FY 2020 Estimate	FY 2021 Adopted Budget	\$ Change - FY 2020 Budget to FY 2021 Budget	
01808060	53110	PROFESSIONAL DEVELOPMENT	\$ -	\$ -	\$ 200	\$ 200	\$ 200	\$ -	
01808060	54260	ADVERTISING	\$ 1,718	\$ 967	\$ 1,100	\$ 1,100	\$ 1,100	\$ -	
01808060	54310	POSTAGE	\$ 225	\$ 100	\$ 225	\$ 225	\$ 225	\$ -	
01909000	50025	SPECIAL DETAIL	\$ 53,990	\$ 68,220	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	
01909000	52065	FICA CONTRIBUTION	\$ 3	\$ (8)	\$ -	\$ -	\$ -	\$ -	
01909000	54270	PRINTING AND DUPLICATING	\$ 1,240	\$ 5,562	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	
01909000	54286	IT/CITY-WIDE EQUIPMENT CHBK	\$ 14,000	\$ 15,000	\$ 15,750	\$ 15,750	\$ 16,700	\$ 950	
01909000	54300	TELECOMMUNICATIONS	\$ 13,970	\$ 16,446	\$ 75,000	\$ 75,000	\$ 75,000	\$ -	
01909000	54310	POSTAGE	\$ 4,998	\$ 4,473	\$ 6,000	\$ 6,000	\$ 6,000	\$ -	
01909000	54610	PROFESSIONAL SERVICES	\$ 111,589	\$ 128,625	\$ 129,500	\$ 129,500	\$ 129,500	\$ -	
01909000	54612	CITY ATTORNEY	\$ 265,127	\$ 339,369	\$ 360,000	\$ 360,000	\$ 360,000	\$ -	
01909000	54613	CITY PROSECUTOR	\$ 37,650	\$ 38,845	\$ 40,000	\$ 40,000	\$ 40,000	\$ -	
01909000	54614	GRANT REIMB EXPENSES	\$ -	\$ -	\$ -	\$ 22,500	\$ -	\$ -	
01909000	54616	TAX SHARING	\$ 5,451	\$ 4,942	\$ 4,000	\$ 4,000	\$ 4,000	\$ -	
01909000	54618	COVID EXPENSES	\$ -	\$ -	\$ -	\$ 30,000	\$ -	\$ -	
01909000	54619	ENGINEERING SERVICES	\$ 17,200	\$ 25,000	\$ 28,000	\$ 28,000	\$ 28,000	\$ -	
01909000	54620	RENTAL AND LEASE PURCHASE	\$ -	\$ 158	\$ -	\$ -	\$ -	\$ -	
01909000	54640	OUTSIDE REPAIR AND MAINTENANCE	\$ 391	\$ -	\$ 1,200	\$ 1,200	\$ 1,200	\$ -	
01909000	54991	TEMPORARY FAMILY ASSISTANCE	\$ 500	\$ -	\$ 5,000	\$ 20,000	\$ 5,000	\$ -	
01909000	54992	BUSINESS ASSISTANCE PROGRAM	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ -	
01909000	56210	OFFICE SUPPLIES	\$ 7,124	\$ 7,792	\$ 9,500	\$ 9,000	\$ 9,000	\$ (500)	
01909000	59811	IMRF EXPENSE	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	
01909000	80025	TSR TO VEHICLE/EQUP FUND	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ -	
01909000	80047	TSFR TO DEBT SERVICE	\$ 708,075	\$ 688,075	\$ 751,713	\$ 751,713	\$ 693,150	\$ (58,563)	
01909000	80062	TSR TO POLICE PENSION FUND	\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ -	
01909000	80063	TSR TO FIRE PENSION FUND	\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ -	
01909000	80083	TSR TO FIRE STATIONS FUND	\$ -	\$ 821,859	\$ -	\$ -	\$ -	\$ -	
<b>General Fund Expenditures - Total</b>			<b>\$ 32,120,336</b>	<b>\$ 34,346,421</b>	<b>\$ 34,921,750</b>	<b>\$ 34,008,370</b>	<b>\$ 35,407,081</b>	<b>\$ 485,331</b>	
								<b>% Change</b>	<b>1.4%</b>
<b>Surplus or (Deficit) (Per Year)</b>			<b>\$ 1,549,281</b>	<b>\$ (323,936)</b>	<b>\$ (1,360,493)</b>	<b>\$ (399,123)</b>	<b>\$ (1,364,890)</b>	<b>\$ (4,397)</b>	
			<i>FY 2018 Audited</i>	<i>FY 2019 Audited</i>	<i>FY 2020 Budget</i>	<i>FY 2020 Estimate</i>	<i>FY 2021 Budget</i>		

# 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 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimated Projection	FY 2021 <b>Adopted</b> Budget
<b>Expenditures</b>					
Salaries	\$ 615,504	\$ 642,515	\$ 690,871	\$ 664,292	\$ 724,533
Benefits	246,870	235,115	276,280	285,083	298,526
Contractual Services	305,615	265,543	392,625	358,225	372,950
Supplies	117,851	129,383	195,750	48,720	195,750
<b>Total</b>	<b>\$ 1,285,840</b>	<b>\$ 1,272,556</b>	<b>\$ 1,555,526</b>	<b>\$ 1,356,320</b>	<b>\$ 1,591,759</b>

**Notes:**

- 1) The City continues its Community Events decreased in FY 2020 due to COVID-19 and was brought back to previous levels.
- 2) The Farmers & Food Trucks events continue again in FY 2021 - marking the City's 9th year of this successful community event.



		2018 Actual	2019 Actual	2020 Budget	2020 Estimated	FY 2021 Budget
GENERAL FUND						
MAYOR'S OFFICE						
50-Salaries						
01101000	50010	SALARIES AND WAGES	\$9,950	\$9,950	\$9,950	\$9,950
		<b>Total Salaries</b>	\$9,950	\$9,950	\$9,950	\$9,950
51-Benefits						
01101000	52065	FICA CONTRIBUTION	\$761	\$761	\$761	\$761
		<b>Total Benefits</b>	\$761	\$761	\$761	\$761
52-Contractual						
01101000	53110	PROFESSIONAL DEVELOPMENT	\$0	\$395	\$0	\$0
01101000	54250	TRAVEL AND LODGING	\$0	\$0	\$200	\$200
		<i>Line Item Detail Description</i>				<i>Detail Total</i>
		<i>IML &amp; NWMC Events</i>				<b>\$200</b>
					<i>Detail Total</i>	<b>\$200</b>
01101000	54310	POSTAGE	\$34	\$25	\$200	\$200
01101000	54610	PROFESSIONAL SERVICES	\$0	\$0	\$2,500	\$2,500
		<i>Line Item Detail Description</i>				<i>Detail Total</i>
		<i>Liquor License Renewal Expenses</i>				<b>\$2,500</b>
					<i>Detail Total</i>	<b>\$2,500</b>
		<b>Total Contractual Services</b>	\$34	\$420	\$2,900	\$2,900
53-Supplies						
01101000	56210	OFFICE SUPPLIES	\$50	\$144	\$450	\$450
		<i>Line Item Detail Description</i>				<i>Detail Total</i>
		<i>Video Gaming Expenses</i>				<b>\$150</b>
		<i>Liquor License Expenses</i>				<b>\$150</b>
		<i>Miscellaneous Expenses</i>				<b>\$150</b>
					<i>Detail Total</i>	<b>\$450</b>
		<b>Total Supplies</b>	\$50	\$144	\$450	\$450
		<b>Total Expenses</b>	\$10,795	\$11,275	\$14,061	\$14,061
CITY COUNCIL						
50-Salaries						
01101010	50010	SALARIES AND WAGES	\$27,334	\$27,001	\$28,001	\$28,001
		<b>Total Salaries</b>	\$27,334	\$27,001	\$28,001	\$28,001
51-Benefits						
01101010	52065	FICA CONTRIBUTION	\$2,091	\$2,066	\$2,142	\$2,142
		<b>Total Benefits</b>	\$2,091	\$2,066	\$2,142	\$2,142
52-Contractual						
01101010	53110	PROFESSIONAL DEVELOPMENT	\$0	\$74	\$500	\$500
		<i>Line Item Detail Description</i>				<i>Detail Total</i>
		<i>Goal/Budget Setting Meeting</i>				<b>\$100</b>
		<i>IML Classes</i>				<b>\$100</b>
		<i>NWMC Classes</i>				<b>\$100</b>
		<i>Various Classes</i>				<b>\$200</b>
					<i>Detail Total</i>	<b>\$500</b>
01101010	54610	PROFESSIONAL SERVICES	\$0	\$0	\$2,500	\$2,500
01101010	54616	TAX SHARING	\$34,666	\$37,235	\$30,000	\$30,000
		<i>Line Item Detail Description</i>				<i>Detail Total</i>
		<i>Woodfield Conv - Tax Sharing</i>				<b>\$15,000</b>





			2018 Actual	2019 Actual	2020 Budget	2020 Estimated	FY 2021 Budget
01101020	54270	PRINTING AND DUPLICATING	\$1,392	\$218	\$2,500	\$2,750	\$2,750
			<i>Line Item Detail Description</i>		<i>Detail Total</i>		
			<i>Business Cards</i>				\$750
			<i>Letterhead &amp; Envelopes</i>				\$1,500
			<i>Employment Applications</i>				\$500
					<i>Detail Total</i>		\$2,750
01101020	54275	VEHICLE MAINTENANCE CHARGEBACK	\$9,600	\$9,700	\$10,000	\$10,000	\$10,500
01101020	54280	LIABILITY INSURANCE CHARGEBACK	\$14,000	\$14,000	\$14,000	\$14,000	\$14,000
01101020	54285	VEHICLE REPLACEMENT CHARGEBACK	\$1,111	\$1,200	\$1,300	\$1,300	\$1,400
01101020	54295	BUILDING & LAND CHARGEBACK	\$10,000	\$10,500	\$11,025	\$11,025	\$11,600
01101020	54310	POSTAGE	\$1,149	\$500	\$1,400	\$1,400	\$1,500
01101020	54610	PROFESSIONAL SERVICES	\$807	\$749	\$8,000	\$8,000	\$8,000
			<i>Line Item Detail Description</i>		<i>Detail Total</i>		
			<i>City-Wide Training</i>				\$5,000
			<i>Background &amp; Credit Checks</i>				\$1,000
			<i>Employee Physicals</i>				\$2,000
					<i>Detail Total</i>		\$8,000
01101020	54630	DUES AND SUBSCRIPTIONS	\$3,215	\$2,751	\$8,250	\$8,250	\$8,250
			<i>Line Item Detail Description</i>		<i>Detail Total</i>		
			<i>ILCMA Membership</i>				\$1,500
			<i>ICMA</i>				\$2,500
			<i>Community Service Club</i>				\$500
			<i>HR Law &amp; Federal Alerts</i>				\$500
			<i>ILPRA</i>				\$1,000
			<i>NPLRA</i>				\$1,000
			<i>Northwest HR Council</i>				\$500
			<i>Newspapers</i>				\$750
					<i>Detail Total</i>		\$8,250
01101020	54640	OUTSIDE REPAIR AND MAINTENANCE	\$0	\$0	\$450	\$450	\$500
01101020	54850	RECORDS STORAGE SERVICES	\$0	\$0	\$4,000	\$4,000	\$4,000
			<i>Line Item Detail Description</i>		<i>Detail Total</i>		
			<i>Digitizing Old HR Files</i>				\$4,000
					<i>Detail Total</i>		\$4,000
<b>Total Contractual Services</b>			\$43,787	\$40,449	\$79,975	\$76,025	\$81,550
53-Supplies							
01101020	56210	OFFICE SUPPLIES	\$289	-\$90	\$1,500	\$1,500	\$1,500
01101020	56220	OPERATING SUPPLIES	\$916	\$877	\$6,000	\$2,000	\$6,000
			<i>Line Item Detail Description</i>		<i>Detail Total</i>		
			<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
					<i>Detail Total</i>		\$6,000
01101020	56240	BOOKS AND PUBLICATIONS	\$89	\$635	\$1,500	\$1,500	\$1,500
01101020	56890	AWARDS & HONORS SUPPLIES	\$0	\$692	\$4,000	\$4,000	\$4,000



		2018 Actual	2019 Actual	2020 Budget	2020 Estimated	FY 2021 Budget
	<b>Total Supplies</b>	\$1,294	\$2,114	\$13,000	\$9,000	\$13,000
59-IMRF PENSION						
01101020 52061	RETIREMENT PLAN CONTRIBUTION	\$73,703	\$67,379	\$88,644	\$86,893	\$89,534
	<b>Total IMRF PENSION</b>	\$73,703	\$67,379	\$88,644	\$86,893	\$89,534
	<b>Total Expenses</b>	\$735,368	\$782,817	\$897,177	\$872,748	\$945,406
CITY CLERK						
50-Salaries						
01101030 50010	SALARIES AND WAGES	\$92,890	\$72,392	\$85,861	\$85,136	\$94,175
	<b>Total Salaries</b>	\$92,890	\$72,392	\$85,861	\$85,136	\$94,175
51-Benefits						
01101030 51050	POST EMPLOYMENT HEALTH PLAN	\$3,063	\$343	\$421	\$421	\$463
01101030 52065	FICA CONTRIBUTION	\$7,506	\$5,805	\$6,843	\$6,772	\$7,406
01101030 52130	GROUP HEALTH INSURANCE	\$14,399	\$9,275	\$8,716	\$8,716	\$8,716
	<b>Total Benefits</b>	\$24,968	\$15,423	\$15,980	\$15,909	\$16,585
52-Contractual						
01101030 53110	PROFESSIONAL DEVELOPMENT	\$54	\$75	\$700	\$700	\$700
	<i>Line Item Detail Description</i>					<i>Detail Total</i>
	<i>Clerks Meetings</i>					<b>\$300</b>
	<i>Continuing Education</i>					<b>\$400</b>
						<i>Detail Total</i>
						<b>\$700</b>
01101030 54250	TRAVEL AND LODGING	\$0	\$100	\$100	\$100	\$100
	<i>Line Item Detail Description</i>					<i>Detail Total</i>
	<i>Reimbursement</i>					<b>\$100</b>
						<i>Detail Total</i>
						<b>\$100</b>
01101030 54260	ADVERTISING	\$238	\$538	\$1,000	\$1,000	\$1,000
	<i>Line Item Detail Description</i>					<i>Detail Total</i>
	<i>Legal Notices</i>					<b>\$1,000</b>
						<i>Detail Total</i>
						<b>\$1,000</b>
01101030 54280	LIABILITY INSURANCE CHARGEBACK	\$3,800	\$3,800	\$3,800	\$3,800	\$3,800
01101030 54310	POSTAGE	\$1,000	\$400	\$1,000	\$1,000	\$1,000
01101030 54610	PROFESSIONAL SERVICES	\$9,259	\$2,940	\$9,000	\$10,000	\$10,000
	<i>Line Item Detail Description</i>					<i>Detail Total</i>
	<i>Muni Code Supp/Internet Maint</i>					<b>\$10,000</b>
						<i>Detail Total</i>
						<b>\$10,000</b>
01101030 54630	DUES AND SUBSCRIPTIONS	\$30	\$85	\$200	\$200	\$200
	<i>Line Item Detail Description</i>					<i>Detail Total</i>
	<i>Clerk's Assoc Membership Dues</i>					<b>\$200</b>
						<i>Detail Total</i>
						<b>\$200</b>
	<b>Total Contractual Services</b>	\$14,381	\$7,938	\$15,800	\$16,800	\$16,800
53-Supplies						
01101030 56210	OFFICE SUPPLIES	\$1,996	\$1,621	\$2,500	\$2,500	\$2,500
	<i>Line Item Detail Description</i>					<i>Detail Total</i>
	<i>Misc Office Supplies</i>					<b>\$1,300</b>
	<i>Ord, Resolution, &amp; Minute Books</i>					<b>\$1,200</b>
						<i>Detail Total</i>
						<b>\$2,500</b>
01101030 56240	BOOKS AND PUBLICATIONS	\$94	\$1,207	\$1,500	\$1,500	\$1,500
	<i>Line Item Detail Description</i>					<i>Detail Total</i>
	<i>Illinois State Statutes</i>					<b>\$500</b>



		2018 Actual	2019 Actual	2020 Budget	2020 Estimated	FY 2021 Budget
	<b>Legal Publications</b>					<b>\$1,000</b>
					<b>Detail Total</b>	<b>\$1,500</b>
	<b>Total Supplies</b>	\$2,090	\$2,828	\$4,000	\$4,000	\$4,000
59-IMRF PENSION						
01101030 52061	RETIREMENT PLAN CONTRIBUTION	\$14,094	\$9,785	\$14,872	\$14,755	\$15,207
	<b>Total IMRF PENSION</b>	\$14,094	\$9,785	\$14,872	\$14,755	\$15,207
	<b>Total Expenses</b>	\$148,423	\$108,366	\$136,513	\$136,600	\$146,767
PUBLIC						
52-Contractual						
01101040 54270	PRINTING AND DUPLICATING	\$16,679	\$13,835	\$20,000	\$27,000	\$27,000
	<b>Line Item Detail Description</b>				<b>Detail Total</b>	
	<b>Business Newsletter</b>					<b>\$12,000</b>
	<b>City Newsletter - Bi-Monthly</b>					<b>\$15,000</b>
					<b>Detail Total</b>	<b>\$27,000</b>
01101040 54310	POSTAGE	\$2,000	\$1,789	\$2,500	\$2,500	\$2,750
	<b>Line Item Detail Description</b>				<b>Detail Total</b>	
	<b>Business Postage Permit Fees</b>					<b>\$1,750</b>
	<b>Business Newsletter</b>					<b>\$1,000</b>
					<b>Detail Total</b>	<b>\$2,750</b>
01101040 54610	PROFESSIONAL SERVICES	\$40,545	\$45,274	\$53,000	\$53,000	\$53,000
	<b>Line Item Detail Description</b>				<b>Detail Total</b>	
	<b>Newsletter Prod - Print (6)</b>					<b>\$19,000</b>
	<b>Newsletter Prod - Web (6)</b>					<b>\$19,000</b>
	<b>Business Newsletter</b>					<b>\$15,000</b>
					<b>Detail Total</b>	<b>\$53,000</b>
01101040 54611	OTHER SERVICES	\$3,482	\$7,047	\$9,000	\$9,000	\$9,000
	<b>Line Item Detail Description</b>				<b>Detail Total</b>	
	<b>Special Events</b>					<b>\$1,500</b>
	<b>Video Recording of Special Events</b>					<b>\$7,500</b>
					<b>Detail Total</b>	<b>\$9,000</b>
	<b>Total Contractual Services</b>	\$62,706	\$67,945	\$84,500	\$91,500	\$91,750
53-Supplies						
01101040 56220	OPERATING SUPPLIES	\$0	\$379	\$2,000	\$2,000	\$2,000
	<b>Line Item Detail Description</b>				<b>Detail Total</b>	
	<b>Awards, Certificates, Plaques</b>					<b>\$2,000</b>
					<b>Detail Total</b>	<b>\$2,000</b>
01101040 59990	MISCELLANEOUS	\$0	\$0	\$500	\$500	\$500
	<b>Line Item Detail Description</b>				<b>Detail Total</b>	
	<b>Flowers &amp; Donations</b>					<b>\$500</b>
					<b>Detail Total</b>	<b>\$500</b>
	<b>Total Supplies</b>	\$0	\$379	\$2,500	\$2,500	\$2,500
	<b>Total Expenses</b>	\$62,706	\$68,324	\$87,000	\$94,000	\$94,250
VIDEO						
50-Salaries						
01101050 50015	SEASONAL SALARIES AND WAGES	\$0	\$0	\$5,000	\$5,000	\$5,000
	<b>Total Salaries</b>	\$0	\$0	\$5,000	\$5,000	\$5,000
51-Benefits						
01101050 52065	FICA CONTRIBUTION	\$0	\$0	\$382	\$0	\$382
	<b>Total Benefits</b>	\$0	\$0	\$382	\$0	\$382
52-Contractual						
01101050 54640	OUTSIDE REPAIR AND MAINTENANCE	\$17,469	\$14,994	\$17,000	\$19,500	\$19,500
	<b>Line Item Detail Description</b>				<b>Detail Total</b>	
	<b>Video Production Repair/Maintenance</b>					<b>\$7,500</b>



		2018 Actual	2019 Actual	2020 Budget	2020 Estimated	FY 2021 Budget
<b>AV Room Maintenance</b>						<b>\$12,000</b>
					<b>Detail Total</b>	<b>\$19,500</b>
	<b>Total Contractual Services</b>	\$17,469	\$14,994	\$17,000	\$19,500	\$19,500
53-Supplies						
01101050 56220	OPERATING SUPPLIES	\$0	\$0	\$200	\$200	\$200
01101050 59990	MISCELLANEOUS	\$668	\$0	\$2,000	\$2,000	\$2,000
	<b>Total Supplies</b>	\$668	\$0	\$2,200	\$2,200	\$2,200
	<b>Total Expenses</b>	\$18,138	\$14,994	\$24,582	\$26,700	\$27,082
<b>ADJUDICATION</b>						
52-Contractual						
01101060 54310	POSTAGE	\$2,300	\$1,595	\$3,000	\$3,000	\$3,500
01101060 54610	PROFESSIONAL SERVICES	\$23,444	\$15,735	\$36,000	\$36,000	\$36,000
<b>Line Item Detail Description</b>					<b>Detail Total</b>	
<b>Admin Hearing Officer</b>						<b>\$36,000</b>
					<b>Detail Total</b>	<b>\$36,000</b>
01101060 54613	CITY PROSECUTOR	\$13,426	\$16,791	\$36,000	\$36,000	\$36,000
	<b>Total Contractual Services</b>	\$39,170	\$34,121	\$75,000	\$75,000	\$75,500
53-Supplies						
01101060 56220	OPERATING SUPPLIES	\$0	\$0	\$1,500	\$1,500	\$1,500
	<b>Total Supplies</b>	\$0	\$0	\$1,500	\$1,500	\$1,500
	<b>Total Expenses</b>	\$39,170	\$34,121	\$76,500	\$76,500	\$77,000
<b>COMMUNITY</b>						
52-Contractual						
01101070 54610	PROFESSIONAL SERVICES	\$0	\$0	\$450	\$0	\$450
01101070 54640	OUTSIDE REPAIR AND MAINTENANCE	\$2,039	\$3,788	\$4,000	\$4,000	\$4,000
<b>Line Item Detail Description</b>					<b>Detail Total</b>	
<b>Holiday Decorations (Rental)</b>						<b>\$4,000</b>
					<b>Detail Total</b>	<b>\$4,000</b>
	<b>Total Contractual Services</b>	\$2,039	\$3,788	\$4,450	\$4,000	\$4,450
53-Supplies						
01101070 56220	OPERATING SUPPLIES	\$6,217	\$1,536	\$10,000	\$3,000	\$10,000
<b>Line Item Detail Description</b>					<b>Detail Total</b>	
<b>December Event - Candy etc</b>						<b>\$1,000</b>
<b>Holiday Decorations-Many Areas</b>						<b>\$7,000</b>
<b>Tree Lighting, Give-Aways, Gifts</b>						<b>\$2,000</b>
					<b>Detail Total</b>	<b>\$10,000</b>
01101070 58820	FOURTH OF JULY	\$22,578	\$32,120	\$30,000	\$8,720	\$30,000
<b>Line Item Detail Description</b>					<b>Detail Total</b>	
<b>Fireworks</b>						<b>\$22,000</b>
<b>Pennants</b>						<b>\$1,000</b>
<b>Bands &amp; Parade Items</b>						<b>\$7,000</b>
					<b>Detail Total</b>	<b>\$30,000</b>
01101070 59805	VETERANS MEMORIAL COMMITTEE	\$14,559	\$14,302	\$16,000	\$10,250	\$16,000
<b>Line Item Detail Description</b>					<b>Detail Total</b>	
<b>American Flags</b>						<b>\$1,500</b>
<b>Carillon Items</b>						<b>\$750</b>
<b>Memorial Wreaths (Each Branch)</b>						<b>\$500</b>
<b>Parade &amp; Activities</b>						<b>\$2,500</b>
<b>Veterans Book Publication</b>						<b>\$250</b>
<b>Veteran Gifts</b>						<b>\$2,500</b>
<b>Veterans Dinner-November</b>						<b>\$8,000</b>



## 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 2020	FY 2021
	FY 2018	FY 2019	FY 2020	Estimated	<b>Adopted</b>
	Actual	Actual	Budget	Projection	Budget
<hr/>					
<b>Expenditures</b>					
Salaries	\$ 327,757	\$ 345,089	\$ 367,145	\$ 363,476	\$ 369,718
Benefits	128,659	124,292	144,961	145,488	144,890
Contractual Services	43,042	41,874	56,075	47,575	49,400
Supplies	954	1,461	1,550	1,300	1,550
<b>Total</b>	<b>\$ 500,412</b>	<b>\$ 512,716</b>	<b>\$ 569,731</b>	<b>\$ 557,839</b>	<b>\$ 565,558</b>



			2018 Actual	2019 Actual	2020 Budget	2020 Estimated	FY 2021 Budget
FINANCE							
50-Salaries							
01202000	50010	SALARIES AND WAGES	\$323,883	\$334,459	\$364,145	\$356,476	\$366,718
01202000	50020	OVERTIME	\$3,874	\$10,631	\$3,000	\$7,000	\$3,000
		<b>Total Salaries</b>	<b>\$327,757</b>	<b>\$345,090</b>	<b>\$367,145</b>	<b>\$363,476</b>	<b>\$369,718</b>
51-Benefits							
01202000	51041	SICK LEAVE BUYBACK	\$2,174	\$2,228	\$2,284	\$2,284	\$2,284
01202000	51050	POST EMPLOYMENT HEALTH PLAN	\$1,950	\$1,895	\$3,883	\$1,700	\$3,902
01202000	52065	FICA CONTRIBUTION	\$23,714	\$24,506	\$26,675	\$29,314	\$27,309
01202000	52130	GROUP HEALTH INSURANCE	\$50,435	\$51,468	\$53,395	\$52,126	\$54,014
		<b>Total Benefits</b>	<b>\$78,272</b>	<b>\$80,097</b>	<b>\$86,237</b>	<b>\$85,424</b>	<b>\$87,509</b>
52-Contractual							
01202000	53110	PROFESSIONAL DEVELOPMENT	\$1,385	\$2,093	\$2,500	\$1,000	\$1,500
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		<b>Continuing Education</b>					<b>\$1,500</b>
						<i>Detail Total</i>	<b>\$1,500</b>
01202000	54210	BANK FEES	\$19,559	\$19,374	\$30,000	\$25,000	\$25,000
01202000	54250	TRAVEL AND LODGING	\$1,485	\$475	\$1,500	\$0	\$750
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		<b>Mileage/Lodging/Per Diem</b>					<b>\$750</b>
						<i>Detail Total</i>	<b>\$750</b>
01202000	54260	ADVERTISING	\$1,548	\$1,256	\$2,000	\$1,500	\$1,500
01202000	54270	PRINTING AND DUPLICATING	\$786	\$502	\$800	\$800	\$800
01202000	54280	LIABILITY INSURANCE CHARGEBACK	\$7,200	\$7,200	\$7,200	\$7,200	\$7,200
01202000	54295	BUILDING & LAND CHARGEBACK	\$10,000	\$10,500	\$11,025	\$11,025	\$11,600
01202000	54610	PROFESSIONAL SERVICES	\$0	\$0	\$50	\$50	\$50
01202000	54630	DUES AND SUBSCRIPTIONS	\$1,079	\$475	\$1,000	\$1,000	\$1,000
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		<b>IGFOA</b>					<b>\$500</b>
		<b>GFOA</b>					<b>\$500</b>
						<i>Detail Total</i>	<b>\$1,000</b>
		<b>Total Contractual Services</b>	<b>\$43,042</b>	<b>\$41,874</b>	<b>\$56,075</b>	<b>\$47,575</b>	<b>\$49,400</b>
53-Supplies							
01202000	56210	OFFICE SUPPLIES	\$954	\$1,461	\$1,550	\$1,300	\$1,550
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		<b>Envelopes</b>					<b>\$500</b>
		<b>W-2/1099 Forms &amp; Envelopes</b>					<b>\$300</b>
		<b>Misc. Office Supplies</b>					<b>\$750</b>
						<i>Detail Total</i>	<b>\$1,550</b>
		<b>Total Supplies</b>	<b>\$954</b>	<b>\$1,461</b>	<b>\$1,550</b>	<b>\$1,300</b>	<b>\$1,550</b>
59-IMRF PENSION							
01202000	52061	RETIREMENT PLAN CONTRIBUTION	\$50,387	\$44,196	\$58,724	\$60,064	\$57,381
		<b>Total IMRF PENSION</b>	<b>\$50,387</b>	<b>\$44,196</b>	<b>\$58,724</b>	<b>\$60,064</b>	<b>\$57,381</b>
		<b>Total Expenses</b>	<b>\$500,413</b>	<b>\$512,718</b>	<b>\$569,731</b>	<b>\$557,840</b>	<b>\$565,558</b>

## 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 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimated Projection	FY 2021 <b>Adopted</b> Budget
<b>Expenditures</b>					
Salaries	\$ 290,208	\$ 258,238	\$ 295,988	\$ 232,147	\$ 326,942
Benefits	97,289	85,848	102,702	104,996	128,267
Contractual Services	115,379	106,585	152,775	152,775	154,750
Supplies	31,303	25,732	29,500	29,525	29,500
<b>Total</b>	<b>\$ 534,179</b>	<b>\$ 476,403</b>	<b>\$ 580,965</b>	<b>\$ 519,443</b>	<b>\$ 639,459</b>



			2018 Actual	2019 Actual	2020 Budget	2020 Estimated	FY 2021 Budget
IT							
50-Salaries							
01252500	50010	SALARIES AND WAGES	\$275,557	\$241,001	\$270,988	\$217,148	\$301,942
01252500	50020	OVERTIME	\$14,652	\$17,237	\$25,000	\$15,000	\$25,000
		<b>Total Salaries</b>	\$290,208	\$258,239	\$295,988	\$232,148	\$326,942
51-Benefits							
01252500	51041	SICK LEAVE BUYBACK	\$0	\$0	\$1,897	\$1,897	\$0
01252500	51050	POST EMPLOYMENT HEALTH PLAN	\$1,282	\$2,017	\$3,087	\$3,087	\$1,410
01252500	52065	FICA CONTRIBUTION	\$22,601	\$20,371	\$21,510	\$17,233	\$25,171
01252500	52130	GROUP HEALTH INSURANCE	\$28,092	\$29,990	\$31,301	\$46,031	\$54,885
		<b>Total Benefits</b>	\$51,975	\$52,378	\$57,795	\$68,249	\$81,466
52-Contractual							
01252500	53110	PROFESSIONAL DEVELOPMENT	\$7,517	\$7,889	\$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
						<i>Detail Total</i>	\$11,500
01252500	54250	TRAVEL AND LODGING	\$1,096	\$1,651	\$2,500	\$2,500	\$2,500
01252500	54275	VEHICLE MAINTENANCE CHARGEBACK	\$9,600	\$9,700	\$10,000	\$10,000	\$10,500
01252500	54280	LIABILITY INSURANCE CHARGEBACK	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000
01252500	54285	VEHICLE REPLACEMENT CHARGEBACK	\$1,111	\$1,200	\$1,300	\$1,300	\$1,400
01252500	54286	IT - EQUIPMENT CHARGEBACK	\$14,000	\$15,000	\$15,750	\$15,750	\$16,550
01252500	54295	BUILDING & LAND CHARGEBACK	\$10,000	\$10,500	\$11,025	\$11,025	\$11,600
01252500	54610	PROFESSIONAL SERVICES	\$49,852	\$50,846	\$70,000	\$70,000	\$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
						<i>Detail Total</i>	\$70,000
01252500	54630	DUES AND SUBSCRIPTIONS	\$1,310	\$200	\$1,200	\$1,200	\$1,200
01252500	54640	OUTSIDE REPAIR AND MAINTENANCE	\$13,893	\$2,600	\$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
		<i>Printer Repairs</i>					\$1,000



		2018 Actual	2019 Actual	2020 Budget	2020 Estimated	FY 2021 Budget
		<b>Computer Repairs</b>				<b>\$500</b>
		<i>Detail Total</i>				<b>\$22,500</b>
<b>Total Contractual Services</b>		\$115,379	\$106,586	\$152,775	\$152,775	\$154,750
53-Supplies						
01252500	56215	COMPUTER SUPPLIES	\$31,303	\$25,733	\$29,500	\$29,500
		<i>Line Item Detail Description</i>				<i>Detail Total</i>
		<i>Printer Toner</i>				<b>\$11,000</b>
		<i>Misc. Cards, Cables &amp; Hardware</i>				<b>\$10,500</b>
		<i>Computer Repair Supplies</i>				<b>\$7,000</b>
		<i>Monitor Replacements</i>				<b>\$1,000</b>
		<i>Detail Total</i>				<b>\$29,500</b>
01252500	56240	BOOKS AND PUBLICATIONS	\$0	\$0	\$0	\$25
<b>Total Supplies</b>		\$31,303	\$25,733	\$29,500	\$29,525	\$29,500
59-IMRF PENSION						
01252500	52061	RETIREMENT PLAN CONTRIBUTION	\$45,313	\$33,471	\$44,907	\$36,749
<b>Total IMRF PENSION</b>		\$45,313	\$33,471	\$44,907	\$36,749	\$46,801
<b>Total Expenses</b>		\$534,179	\$476,406	\$580,965	\$519,445	\$639,459

## 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 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimated Projection	FY 2021 <b>Adopted</b> Budget
<b>Expenditures</b>					
Salaries	\$ 6,643,778	\$ 6,651,121	\$ 6,867,156	\$ 6,651,642	\$ 7,018,926
Benefits	1,481,508	1,351,658	1,479,565	1,471,608	1,554,250
Police Pension	3,480,637	3,410,789	3,600,000	3,600,000	3,600,000
Contractual Services	854,297	957,321	969,300	914,880	947,335
Supplies	241,822	170,063	287,990	218,890	230,990
<b>Total</b>	<b>\$ 12,702,042</b>	<b>\$ 12,540,952</b>	<b>\$ 13,204,011</b>	<b>\$ 12,857,020</b>	<b>\$ 13,351,501</b>



			2018 Actual	2019 Actual	2020 Budget	2020 Estimated	FY 2021 Budget
<b>POLICE</b>							
<b>50-Salaries</b>							
01303000	50010	SALARIES AND WAGES	\$505,886	\$507,782	\$529,242	\$544,114	\$545,802
01303000	50020	OVERTIME	\$985	\$1,075	\$2,000	\$500	\$2,000
01303000	50021	ON CALL/FTO	\$600	\$2,500	\$1,250	\$1,250	\$1,250
		<i>Line Item Detail Description</i>					<i>Detail Total</i>
		<b>ON CALL/FTO</b>					<b>\$1,250</b>
							<i>Detail Total</i>
							<b>\$1,250</b>
		<b>Total Salaries</b>	\$507,470	\$511,357	\$532,492	\$545,864	\$549,052
<b>51-Benefits</b>							
01303000	51041	SICK LEAVE BUYBACK	\$0	\$0	\$0	\$0	\$3,700
01303000	51050	POST EMPLOYMENT HEALTH PLAN	\$4,450	\$5,661	\$5,859	\$5,859	\$6,022
01303000	52065	FICA CONTRIBUTION	\$26,968	\$27,069	\$29,357	\$31,366	\$30,215
01303000	52100	CLOTHING ALLOWANCE	\$0	\$625	\$0	\$0	\$0
01303000	52130	GROUP HEALTH INSURANCE	\$87,627	\$82,786	\$93,551	\$64,725	\$61,350
		<b>Total Benefits</b>	\$119,045	\$116,140	\$128,767	\$101,950	\$101,287
<b>52-Contractual</b>							
01303000	53090	PHYSICAL EXAMS	\$670	\$1,258	\$2,000	\$1,750	\$1,750
		<i>Line Item Detail Description</i>					<i>Detail Total</i>
		<b>Range Officer Physicals</b>					<b>\$750</b>
		<b>NIPAS Officer Physicals</b>					<b>\$1,000</b>
							<i>Detail Total</i>
							<b>\$1,750</b>
01303000	53110	PROFESSIONAL DEVELOPMENT	\$18,927	\$16,965	\$31,200	\$0	\$26,200
		<i>Line Item Detail Description</i>					<i>Detail Total</i>
		<b>Staff &amp; Command (1 SGT)</b>					<b>\$5,000</b>
		<b>State Mandatory Training</b>					<b>\$3,000</b>
		<b>Northwest Police Academy</b>					<b>\$600</b>
		<b>Lexipol DTBs</b>					<b>\$6,600</b>
		<b>Lexipol Policy Program</b>					<b>\$5,500</b>
		<b>ILEAP Accreditation Software Program Power DMS</b>					<b>\$1,100</b>
		<b>Supervisor Advanced Training</b>					<b>\$3,000</b>
		<b>Training Software Program</b>					<b>\$1,400</b>
							<i>Detail Total</i>
							<b>\$26,200</b>
01303000	54250	TRAVEL AND LODGING	\$5,401	\$4,108	\$17,500	\$12,500	\$12,500
		<i>Line Item Detail Description</i>					<i>Detail Total</i>
		<b>Transportation, Parking &amp; Tolls</b>					<b>\$1,500</b>
		<b>Meetings for Chief/DC/Cmdrs</b>					<b>\$3,000</b>
		<b>Staff &amp; Command Lodging 1 Sgt</b>					<b>\$5,000</b>
		<b>Fed Law Enforcement Training Center</b>					<b>\$3,000</b>
							<i>Detail Total</i>
							<b>\$12,500</b>
01303000	54270	PRINTING AND DUPLICATING	\$2,264	\$3,327	\$6,200	\$3,200	\$3,200
		<i>Line Item Detail Description</i>					<i>Detail Total</i>
		<b>Misc Forms/Envelopes</b>					<b>\$500</b>
		<b>RMPD Directory/Pamphlet</b>					<b>\$600</b>
		<b>Parking LO Citations</b>					<b>\$1,000</b>
		<b>Tow Forms &amp; Stickers</b>					<b>\$250</b>
		<b>Letterhead &amp; Prof Documents</b>					<b>\$350</b>
		<b>Emergency/Public Safety Flyers</b>					<b>\$500</b>
							<i>Detail Total</i>
							<b>\$3,200</b>
01303000	54275	VEHICLE MAINTENANCE CHARGEBACK	\$440,000	\$444,400	\$445,000	\$445,000	\$448,000



			2018 Actual	2019 Actual	2020 Budget	2020 Estimated	FY 2021 Budget
01303000	54280	LIABILITY INSURANCE CHARGEBACK	\$215,000	\$216,000	\$216,000	\$216,000	\$216,000
01303000	54286	EQUIPMENT CHARGEBACK	\$14,000	\$15,000	\$15,750	\$15,750	\$16,550
01303000	54295	BUILDING & LAND CHARGEBACK	\$28,000	\$28,350	\$30,000	\$30,000	\$31,550
01303000	54310	POSTAGE	\$2,100	\$600	\$2,500	\$2,500	\$2,500
01303000	54610	PROFESSIONAL SERVICES	\$15,154	\$17,392	\$21,050	\$21,050	\$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 &amp; Licensing Updates</i>					\$2,050
		<i>Crime Free Housing &amp; 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	\$1,049	\$729	\$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	\$572	\$0	\$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	\$1,316	\$1,642	\$1,920	\$2,500	\$1,955
		<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. (1)</i>					\$100
		<i>IPAC Yearly Dues</i>					\$110
		<i>Illinois Prosecutor Services (FOIA)</i>					\$100
		<i>NATW</i>					\$35
						<i>Detail Total</i>	\$1,955
01303000	54640	OUTSIDE REPAIR AND MAINTENANCE	\$1,238	\$979	\$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
01303000	54240	PD OUTREACH CONTRACTUAL	\$1,146	\$9,594	\$0	\$1,000	\$1,000
01303000	56050	PD OUTREACH SUPPLIES	\$405	\$10,264	\$0	\$7,500	\$7,500
		<b>Total Contractual Services</b>	\$747,241	\$770,608	\$794,070	\$763,700	\$794,705
53-Supplies							
01303000	56000	POLICE VEHICLES	\$143,099	\$64,857	\$168,000	\$114,000	\$114,000
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		<i>PD Vehicles &amp; Equipment (2)</i>					\$114,000





			2018 Actual	2019 Actual	2020 Budget	2020 Estimated	FY 2021 Budget
			<b>Detail Total</b>				<b>\$600</b>
01303010	53110	PROFESSIONAL DEVELOPMENT	\$54,380	\$58,436	\$86,750	\$67,750	\$67,750
			<b>Detail Total</b>				<b>\$67,750</b>
			<b>Line Item Detail Description</b>				<b>Detail Total</b>
							<b>\$1,500</b>
							<b>\$5,000</b>
							<b>\$4,000</b>
							<b>\$1,250</b>
							<b>\$500</b>
							<b>\$1,000</b>
							<b>\$50,000</b>
							<b>\$1,500</b>
							<b>\$3,000</b>
			<b>Detail Total</b>				<b>\$67,750</b>
01303010	54250	TRAVEL AND LODGING	\$7,270	\$8,802	\$11,320	\$11,320	\$11,320
			<b>Detail Total</b>				<b>\$11,320</b>
			<b>Line Item Detail Description</b>				<b>Detail Total</b>
							<b>\$980</b>
							<b>\$4,500</b>
							<b>\$500</b>
							<b>\$2,340</b>
							<b>\$3,000</b>
			<b>Detail Total</b>				<b>\$11,320</b>
01303010	54610	PROFESSIONAL SERVICES	\$6,421	\$7,184	\$9,540	\$9,540	\$9,540
			<b>Detail Total</b>				<b>\$9,540</b>
			<b>Line Item Detail Description</b>				<b>Detail Total</b>
							<b>\$1,500</b>
							<b>\$5,935</b>
							<b>\$1,200</b>
							<b>\$650</b>
							<b>\$255</b>
			<b>Detail Total</b>				<b>\$9,540</b>
01303010	54611	OTHER SERVICES	\$1,525	\$1,787	\$2,000	\$2,000	\$2,000
			<b>Detail Total</b>				<b>\$2,000</b>
			<b>Line Item Detail Description</b>				<b>Detail Total</b>
							<b>\$2,000</b>
			<b>Detail Total</b>				<b>\$2,000</b>
01303010	54630	DUES AND SUBSCRIPTIONS	\$0	\$0	\$0	\$50	\$50
			<b>Detail Total</b>				<b>\$50</b>
01303010	54640	OUTSIDE REPAIR AND MAINTENANCE	\$16,068	\$17,761	\$21,500	\$21,500	\$21,500
			<b>Detail Total</b>				<b>\$21,500</b>
			<b>Line Item Detail Description</b>				<b>Detail Total</b>
							<b>\$11,000</b>
							<b>\$10,500</b>
			<b>Detail Total</b>				<b>\$21,500</b>
01303010	54860	ANIMAL CONTROL	\$700	\$5,886	\$7,700	\$7,700	\$7,700
			<b>Detail Total</b>				<b>\$7,700</b>
			<b>Line Item Detail Description</b>				<b>Detail Total</b>
							<b>\$3,200</b>
							<b>\$1,500</b>
							<b>\$3,000</b>
			<b>Detail Total</b>				<b>\$7,700</b>
<b>Total Contractual Services</b>			<b>\$86,364</b>	<b>\$99,997</b>	<b>\$139,410</b>	<b>\$120,460</b>	<b>\$120,410</b>
53-Supplies							
01303010	56100	UNIFORMS & CLOTHING	\$46,522	\$44,605	\$48,150	\$37,150	\$47,150
			<b>Detail Total</b>				<b>\$47,150</b>
			<b>Line Item Detail Description</b>				<b>Detail Total</b>
							<b>\$1,500</b>
							<b>\$250</b>
							<b>\$8,500</b>
							<b>\$1,950</b>
							<b>\$450</b>
							<b>\$30,000</b>



			2018 Actual	2019 Actual	2020 Budget	2020 Estimated	FY 2021 Budget
<i>Badges &amp; Insignia</i>							\$1,000
<i>Honor Guard Clothing &amp; Equip</i>							\$3,500
					<i>Detail Total</i>		\$47,150
01303010	56220	OPERATING SUPPLIES	\$7,280	\$7,980	\$8,775	\$8,775	\$8,775
<i>Line Item Detail Description</i>							<i>Detail Total</i>
<i>Booking Room Supplies</i>							\$375
<i>Flares &amp; Cones</i>							\$1,200
<i>Keys &amp; Locks Patrol</i>							\$200
<i>Non-Durable Items</i>							\$500
<i>Patrol Unit Clerical Supplies</i>							\$1,000
<i>Prisoner Food</i>							\$4,500
<i>PBT Supplies</i>							\$1,000
					<i>Detail Total</i>		\$8,775
01303010	56230	SMALL TOOLS AND EQUIPMENT	\$22,962	\$23,676	\$26,200	\$26,400	\$26,400
<i>Line Item Detail Description</i>							<i>Detail Total</i>
<i>Equipment Reimb-Contractual</i>							\$17,000
<i>Traffic Equipment-MVR</i>							\$600
<i>Tools/First Aid Kits</i>							\$2,100
<i>Radio/Ear Microphones</i>							\$1,500
<i>BEAST Software License</i>							\$2,400
<i>DVD Evidence Negatives &amp; Hardware</i>							\$1,300
<i>Field ET Camera &amp; Equipment</i>							\$500
<i>Bike Officer Equipment</i>							\$1,000
					<i>Detail Total</i>		\$26,400
01303010	59990	MISCELLANEOUS	\$10	\$329	\$350	\$350	\$350
<i>Line Item Detail Description</i>							<i>Detail Total</i>
<i>Crossing Guard Supplies</i>							\$350
					<i>Detail Total</i>		\$350
<b>Total Supplies</b>			\$76,774	\$76,590	\$83,475	\$72,675	\$82,675
59-IMRF PENSION							
01303010	52061	RETIREMENT PLAN CONTRIBUTION	\$65,581	\$52,067	\$69,550	\$68,365	\$66,326
<b>Total IMRF PENSION</b>			\$65,581	\$52,067	\$69,550	\$68,365	\$66,326
<b>Total Expenses</b>			\$6,388,681	\$6,361,563	\$6,576,149	\$6,497,967	\$6,888,841
<b>INVESTIGATIONS</b>							
<b>50-Salaries</b>							
01303020	50010	SALARIES AND WAGES	\$954,477	\$931,653	\$995,733	\$836,550	\$875,410
01303020	50020	OVERTIME	\$73,313	\$85,341	\$75,000	\$75,000	\$75,000
01303020	50021	ON CALL/FTO	\$12,081	\$12,500	\$16,500	\$16,500	\$16,500
<b>Total Salaries</b>			\$1,039,871	\$1,029,493	\$1,087,233	\$928,050	\$966,910
<b>51-Benefits</b>							
01303020	51041	SICK LEAVE BUYBACK	\$9,150	\$8,471	\$8,843	\$8,843	\$17,000
01303020	51050	POST EMPLOYMENT HEALTH PLAN	\$20,368	\$22,316	\$21,060	\$21,060	\$23,137
01303020	52065	FICA CONTRIBUTION	\$15,388	\$14,984	\$16,124	\$12,962	\$14,359
01303020	52100	CLOTHING ALLOWANCE	\$10,831	\$11,875	\$10,000	\$10,000	\$10,000
01303020	52130	GROUP HEALTH INSURANCE	\$154,751	\$155,234	\$161,727	\$163,332	\$180,016
<b>Total Benefits</b>			\$210,488	\$212,880	\$217,754	\$216,197	\$244,512
<b>52-Contractual</b>							
01303020	53110	PROFESSIONAL DEVELOPMENT	\$6,935	\$2,250	\$9,550	\$9,550	\$9,550
<i>Line Item Detail Description</i>							<i>Detail Total</i>



			2018 Actual	2019 Actual	2020 Budget	2020 Estimated	FY 2021 Budget
		<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
		<b>Detail Total</b>					<b>\$9,550</b>
01303020	54250	TRAVEL AND LODGING	\$2,772	\$2,156	\$3,000	\$3,000	\$3,000
		<b>Line Item Detail Description</b>					<b>Detail Total</b>
		<i>Extradition/Warrants/Case Inv</i>					\$1,500
		<i>SPI Homicide Courses</i>					\$1,500
		<b>Detail Total</b>					<b>\$3,000</b>
01303020	54270	PRINTING AND DUPLICATING	\$0	\$0	\$300	\$300	\$300
		<b>Line Item Detail Description</b>					<b>Detail Total</b>
		<i>Wanted/Community Alert Flyers</i>					\$300
		<b>Detail Total</b>					<b>\$300</b>
01303020	54300	TELECOMMUNICATIONS	\$0	\$0	\$0	\$0	\$0
01303020	54610	PROFESSIONAL SERVICES	\$6,796	\$6,817	\$15,400	\$10,300	\$11,800
		<b>Line Item Detail Description</b>					<b>Detail Total</b>
		<i>Polygraph Testing Services</i>					\$1,000
		<i>Public Records/TLO Searches</i>					\$2,000
		<i>Death Case Removal Srvs</i>					\$2,000
		<i>Leads On Line</i>					\$2,900
		<i>Cellbrite Annual Service Fee</i>					\$3,900
		<b>Detail Total</b>					<b>\$11,800</b>
01303020	54611	OTHER SERVICES	\$0	\$0	\$400	\$400	\$400
		<b>Line Item Detail Description</b>					<b>Detail Total</b>
		<i>Squad Detail</i>					\$400
		<b>Detail Total</b>					<b>\$400</b>
01303020	54630	DUES AND SUBSCRIPTIONS	\$3,485	\$3,435	\$6,470	\$6,470	\$6,470
		<b>Line Item Detail Description</b>					<b>Detail Total</b>
		<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
		<b>Detail Total</b>					<b>\$6,470</b>
01303020	54640	OUTSIDE REPAIR AND MAINTENANCE	\$704	\$101	\$700	\$700	\$700
		<b>Line Item Detail Description</b>					<b>Detail Total</b>
		<i>Video Recording Repair</i>					\$500
		<i>License Plates</i>					\$200
		<b>Detail Total</b>					<b>\$700</b>
		<b>Total Contractual Services</b>	\$20,692	\$14,758	\$35,820	\$30,720	\$32,220
53-Supplies							
01303020	56100	UNIFORMS & CLOTHING	\$0	\$0	\$0	\$0	\$0
01303020	56210	OFFICE SUPPLIES	\$191	\$237	\$250	\$250	\$250
		<b>Line Item Detail Description</b>					<b>Detail Total</b>
		<i>Misc Office Supplies</i>					\$250



			2018 Actual	2019 Actual	2020 Budget	2020 Estimated	FY 2021 Budget
			<b>Detail Total</b>				<b>\$250</b>
01303020	56215	COMPUTER SUPPLIES	\$0	\$0	\$0	\$0	
01303020	56220	OPERATING SUPPLIES	\$3,036	\$1,746	\$5,250	\$5,250	\$5,250
			<b>Detail Total</b>				<b>\$5,250</b>
			<b>Line Item Detail Description</b>				<b>Detail Total</b>
			<i>Crime Scene Investigation</i>				<b>\$2,000</b>
			<i>Narcotic Test/Evidence Kits</i>				<b>\$1,500</b>
			<i>Evidence Disc-Court Materials</i>				<b>\$250</b>
			<i>Evidence Packaging</i>				<b>\$1,500</b>
			<b>Detail Total</b>				<b>\$5,250</b>
01303020	56230	SMALL TOOLS AND EQUIPMENT	\$315	\$0	\$2,450	\$350	\$2,450
			<b>Detail Total</b>				<b>\$2,450</b>
			<b>Line Item Detail Description</b>				<b>Detail Total</b>
			<i>Interview Room Equipment and Furniture Replacement</i>				<b>\$2,100</b>
			<i>Evidence and Investigative Small Tools</i>				<b>\$350</b>
			<b>Detail Total</b>				<b>\$2,450</b>
01303020	59990	MISCELLANEOUS	\$280	\$1,960	\$2,000	\$2,000	\$2,000
			<b>Detail Total</b>				<b>\$2,000</b>
			<b>Line Item Detail Description</b>				<b>Detail Total</b>
			<i>Drug Inv/Liquor License Program</i>				<b>\$2,000</b>
			<b>Detail Total</b>				<b>\$2,000</b>
<b>Total Supplies</b>			\$3,821	\$3,944	\$9,950	\$7,850	\$9,950
<b>Total Expenses</b>			\$1,274,873	\$1,261,075	\$1,350,757	\$1,182,817	\$1,253,592

## 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 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimated Projection	FY 2021 <b>Adopted</b> Budget
<b>Expenditures</b>					
Salaries	\$ 5,519,321	\$ 5,768,886	\$ 6,007,190	\$ 5,810,697	\$ 6,079,623
Benefits	1,193,926	1,253,978	1,371,716	1,373,397	1,507,343
Fire Pension	3,788,593	3,710,982	4,380,000	4,380,000	4,380,000
Contractual Services	1,159,155	1,204,576	1,282,723	1,239,923	1,305,963
Supplies	138,921	130,345	150,010	144,905	165,905
<b>Total Fire Department</b>	<b>\$ 11,799,916</b>	<b>\$ 12,068,767</b>	<b>\$ 13,191,639</b>	<b>\$ 12,948,922</b>	<b>\$ 13,438,834</b>



			2018 Actual	2019 Actual	2020 Budget	2020 Estimated	FY 2021 Budget
<b>FIRE</b>							
<b>50-Salaries</b>							
01404000	50010	SALARIES AND WAGES	\$387,890	\$408,170	\$440,282	\$446,051	\$436,265
01404000	50020	OVERTIME	\$0	\$0	\$0	\$3,000	\$0
		<b>Total Salaries</b>	\$387,890	\$408,170	\$440,282	\$449,051	\$436,265
<b>51-Benefits</b>							
01404000	51041	SICK LEAVE BUYBACK	\$3,417	\$7,002	\$3,587	\$3,587	\$7,595
01404000	51050	POST EMPLOYMENT HEALTH PLAN	\$3,932	\$4,991	\$5,335	\$5,335	\$16,300
01404000	52065	FICA CONTRIBUTION	\$16,442	\$17,956	\$21,974	\$14,296	\$13,057
01404000	52130	GROUP HEALTH INSURANCE	\$48,202	\$52,215	\$54,300	\$52,928	\$54,933
		<b>Total Benefits</b>	\$71,993	\$82,163	\$85,196	\$76,146	\$91,885
<b>52-Contractual</b>							
01404000	53110	PROFESSIONAL DEVELOPMENT	\$3,780	\$9,211	\$12,000	\$10,000	\$12,000
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		<i>Conferences/Seminars</i>					<b>\$3,200</b>
		<i>Tuition Reimbursement</i>					<b>\$8,800</b>
					<i>Detail Total</i>		<b>\$12,000</b>
01404000	54250	TRAVEL AND LODGING	\$1,835	\$2,708	\$5,000	\$2,000	\$4,000
01404000	54270	PRINTING AND DUPLICATING	\$53	\$47	\$200	\$200	\$200
01404000	54275	VEHICLE MAINTENANCE CHARGEBACK	\$375,000	\$378,750	\$380,000	\$380,000	\$382,000
01404000	54280	LIABILITY INSURANCE CHARGEBACK	\$164,000	\$165,000	\$165,000	\$165,000	\$165,000
01404000	54285	VEHICLE REPLACEMENT CHARGEBACK	\$431,270	\$450,000	\$465,000	\$465,000	\$480,000
01404000	54286	EQUIPMENT CHARGEBACK	\$22,000	\$25,000	\$27,000	\$27,000	\$28,350
01404000	54295	BUILDING & LAND CHARGEBACK	\$37,000	\$38,850	\$41,000	\$41,000	\$43,050
01404000	54310	POSTAGE	\$482	\$321	\$300	\$300	\$300
01404000	54610	PROFESSIONAL SERVICES	\$665	\$15,996	\$4,000	\$4,000	\$0
01404000	54630	DUES AND SUBSCRIPTIONS	\$1,073	\$1,100	\$1,005	\$1,005	\$1,005
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		<i>Metro Fire Chiefs Assoc</i>					<b>\$80</b>
		<i>IL Fire Chiefs Assoc</i>					<b>\$450</b>
		<i>Intl Assoc of Fire Chiefs</i>					<b>\$420</b>
		<i>Fire Admin Assoc</i>					<b>\$55</b>
					<i>Detail Total</i>		<b>\$1,005</b>
01404000	54640	OUTSIDE REPAIR AND MAINTENANCE	\$0	\$0	\$100	\$100	\$100
		<b>Total Contractual Services</b>	\$1,037,158	\$1,086,983	\$1,100,605	\$1,095,605	\$1,116,005
<b>53-Supplies</b>							
01404000	56100	UNIFORMS & CLOTHING	\$1,724	\$1,160	\$3,200	\$3,200	\$3,200
01404000	56210	OFFICE SUPPLIES	\$278	\$262	\$300	\$300	\$300
01404000	56220	OPERATING SUPPLIES	\$623	\$522	\$500	\$500	\$500
01404000	56240	BOOKS AND PUBLICATIONS	\$448	\$119	\$300	\$300	\$300
		<b>Total Supplies</b>	\$3,073	\$2,064	\$4,300	\$4,300	\$4,300





			2018 Actual	2019 Actual	2020 Budget	2020 Estimated	FY 2021 Budget
<i>EMS Policy &amp; Procedure</i>							\$350
<i>Forms</i>							\$500
						<i>Detail Total</i>	\$850
01404010	54610	PROFESSIONAL SERVICES	\$11,430	\$8,059	\$23,705	\$20,805	\$22,085
<i>Line Item Detail Description</i>							<i>Detail Total</i>
<i>EMS-NWCH Admin Support</i>							\$4,500
<i>EMS-NWCH Website IT Support</i>							\$40
<i>EMS-NWCH IT Support</i>							\$625
<i>EMS-IDPH Insp Ambulance</i>							\$80
<i>EMS-CPR Instructor Recert</i>							\$1,500
<i>FPB-FSCI Northrop</i>							\$2,500
<i>EMS-Andres Ambulance Calls</i>							\$1,500
<i>Target Solutions Trng Software</i>							\$4,250
<i>Fire Hose Testing Contract</i>							\$4,300
<i>Image Trend Annual Maintenance-Fire</i>							\$2,610
<i>Hireback App</i>							\$180
						<i>Detail Total</i>	\$22,085
01404010	54630	DUES AND SUBSCRIPTIONS	\$776	\$697	\$1,400	\$1,350	\$1,350
<i>Line Item Detail Description</i>							<i>Detail Total</i>
<i>EMS-State PMedic Lic Renewals</i>							\$600
<i>EMS-CPR Affiliation</i>							\$300
<i>Investigator Arson Strike Force</i>							\$75
<i>Investigator-IAAI/IL IAAI</i>							\$200
<i>Investigator-Tri-County Task</i>							\$75
<i>Honor Guard</i>							\$100
						<i>Detail Total</i>	\$1,350
01404010	54640	OUTSIDE REPAIR AND MAINTENANCE	\$22,084	\$21,042	\$30,950	\$24,650	\$31,550
<i>Line Item Detail Description</i>							<i>Detail Total</i>
<i>Vehicles-Aerial Ladder Test</i>							\$1,500
<i>Equipment-Ladder Repair</i>							\$200
<i>Equipment-Ladder Testing</i>							\$2,000
<i>SCBA-Compressor</i>							\$3,000
<i>Meter-Gas Monitor Repair (4)</i>							\$300
<i>Station-Appliance Repair</i>							\$1,250
<i>Equipment-Misc Repair</i>							\$500
<i>Station-Extinguisher Inspection</i>							\$1,000
<i>Meter-Ultra Trac Repairs</i>							\$300
<i>Equipment-Saw/Small Engine</i>							\$600
<i>EMS-Equipment Repair</i>							\$500
<i>EMS-AED/LP Service Contract</i>							\$13,000
<i>SCBA-Airpack Maintenance</i>							\$3,000
<i>Exhaust Maintenance Contract</i>							\$1,400
<i>Stretcher Repairs</i>							\$1,000
<i>Fitness Equipment Maintenance</i>							\$500
<i>Station Maintenance</i>							\$1,000
<i>SCBA - Hydrostatic Testing</i>							\$500
						<i>Detail Total</i>	\$31,550
<b>Total Contractual Services</b>			\$106,861	\$100,718	\$161,505	\$125,805	\$168,345
53-Supplies							
01404010	56100	UNIFORMS & CLOTHING	\$43,899	\$52,220	\$61,300	\$61,300	\$61,000
<i>Line Item Detail Description</i>							<i>Detail Total</i>
<i>Gloves/Helmets/Patches</i>							\$6,000
<i>Turn Out Gear</i>							\$12,000
<i>NFPA Turnout Mnt</i>							\$6,000
<i>Uniforms &amp; Clothing per Contract</i>							\$29,400
<i>Dress Uniform Pins &amp; Badges</i>							\$1,400
<i>Uniforms &amp; Clothing-New Hires</i>							\$6,000



			2018 Actual	2019 Actual	2020 Budget	2020 Estimated	FY 2021 Budget
<b>Honor Guard</b>							<b>\$200</b>
					<b>Detail Total</b>		<b>\$61,000</b>
01404010	56220	OPERATING SUPPLIES	\$35,757	\$38,926	\$30,830	\$30,230	\$45,410
<b>Line Item Detail Description</b>							<b>Detail Total</b>
Equipment-Rescue							\$700
Equipment-Fire Suppression							\$1,500
SCBA-Batteries							\$300
Equipment-Batteries & Lights							\$1,000
SCBA-Cleaning Supplies							\$200
Vehicles-Misc Cleaners							\$500
Equipment-Hearing/Eye Protection							\$500
Meter-Calibration Gas							\$2,000
Station-Kitchen Supplies							\$500
EMS-PPE Gowns/Gloves/Masks							\$5,000
EMS-Heart Monitor Paper							\$150
EMS-Drugs & Supplies							\$5,000
EMS-Diagnostic Pen Lights							\$100
EMS-CPR Disposable Lung/AED							\$500
EMS-CPR Classroom Materials							\$500
EMS-Cleaning/Disinfectants							\$1,500
EMS-CPR Cards							\$2,500
EMS-AED Replacement Pads							\$1,000
Pub Ed-Misc Supplies							\$3,000
Training-Misc Supplies							\$2,500
EMS-Oxygen Service							\$2,500
Meter-Meter Sensors							\$300
Controlled Drug Security Vaults (8)							\$13,600
Banner Guard							\$60
					<b>Detail Total</b>		<b>\$45,410</b>
01404010	56230	SMALL TOOLS AND EQUIPMENT	\$41,587	\$31,907	\$36,680	\$34,480	\$44,900
<b>Line Item Detail Description</b>							<b>Detail Total</b>
FIRE-Replacement Tools & Equip							\$10,000
FIRE-Misc Tool Repair							\$600
EMS- 12 Lead Cables							\$1,000
EMS-Equipment							\$4,000
Hose							\$7,300
Hose Fittings							\$1,500
EMS-RTF Vests/Helmets							\$1,500
Meter-Gas Monitor							\$2,000
Box Lights							\$500
Investigations-Tools & Supplies							\$1,000
Trauma Bags							\$500
SCBA Regulators							\$15,000
					<b>Detail Total</b>		<b>\$44,900</b>
01404010	56240	BOOKS AND PUBLICATIONS	\$1,573	\$1,495	\$1,850	\$1,895	\$1,895
<b>Line Item Detail Description</b>							<b>Detail Total</b>
EMS-Medical Textbooks							\$150
IFSTA Manuals							\$250
FPB-NFPA Standards							\$1,495
					<b>Detail Total</b>		<b>\$1,895</b>
01404010	57280	REPAIR & MAINTENANCE SUPPLIES	\$2,295	\$82	\$2,400	\$2,400	\$2,400
<b>Line Item Detail Description</b>							<b>Detail Total</b>
SCBA-Facepieces							\$1,800
SCBA-Compressor Oil							\$100
FIRE-Misc Repairs							\$500
					<b>Detail Total</b>		<b>\$2,400</b>
<b>Total Supplies</b>			\$125,112	\$124,631	\$133,060	\$130,305	\$155,605
<b>Total Expenses</b>			\$6,425,924	\$6,654,426	\$7,091,102	\$6,862,258	\$7,325,919

FIRE SPECIAL



			2018 Actual	2019 Actual	2020 Budget	2020 Estimated	FY 2021 Budget
50-Salaries							
01404020	50020	OVERTIME	\$52,521	\$95,456	\$40,000	\$40,000	\$40,000
		<b>Total Salaries</b>	\$52,521	\$95,456	\$40,000	\$40,000	\$40,000
51-Benefits							
01404020	52065	FICA CONTRIBUTION	-\$6	\$12	\$786	\$0	\$580
		<b>Total Benefits</b>	-\$6	\$12	\$786	\$0	\$580
52-Contractual							
01404020	53110	PROFESSIONAL DEVELOPMENT	\$825	\$2,245	\$5,600	\$3,500	\$6,600
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		Swiftwater Certification					\$2,100
		Swiftwater-Adv Training Seminars					\$2,000
		TRT Schools					\$2,000
		TRT-ITTF Reimbursement					\$500
						<i>Detail Total</i>	\$6,600
01404020	54610	PROFESSIONAL SERVICES	\$9,405	\$0	\$0	\$0	\$0
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		Heavy Metals Blood Test (In Physicals)					\$0
						<i>Detail Total</i>	\$0
01404020	54630	DUES AND SUBSCRIPTIONS	\$5,000	\$14,595	\$14,813	\$14,813	\$14,813
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		MABAS Dues					\$5,000
		Combined Special Rescue Fee (& Palatine)					\$9,813
						<i>Detail Total</i>	\$14,813
01404020	54640	OUTSIDE REPAIR AND MAINTENANCE	\$0	\$36	\$200	\$200	\$200
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		Hazmat Equipment Repair					\$200
						<i>Detail Total</i>	\$200
		<b>Total Contractual Services</b>	\$15,230	\$16,876	\$20,613	\$18,513	\$21,613
53-Supplies							
01404020	56220	OPERATING SUPPLIES	\$7,276	\$292	\$8,700	\$8,000	\$2,800
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		TRT-Hardware & Supplies					\$2,500
		Hazmat Level B Suits					\$100
		Hazmat Entry Suits-Reimbursable					\$100
		Hazmat Mitigation Equipment					\$100
						<i>Detail Total</i>	\$2,800
01404020	56230	SMALL TOOLS AND EQUIPMENT	\$3,460	\$3,359	\$3,950	\$2,300	\$3,200
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		Hazmat-Decon Replacement					\$200
		TRT Equipment					\$2,000
		Hazmat-Mitigation Equipment					\$500
		Hazmat-Containment Pools					\$500
						<i>Detail Total</i>	\$3,200
		<b>Total Supplies</b>	\$10,736	\$3,651	\$12,650	\$10,300	\$6,000
		<b>Total Expenses</b>	\$78,481	\$115,995	\$74,049	\$68,813	\$68,193

## 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 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimated Projection	FY 2021 <b>Adopted</b> Budget
<b>Expenditures</b>					
<b>Public Works &amp; Community Development</b>					
Salaries	\$ 2,152,839	\$ 2,282,217	\$ 2,318,454	\$ 2,278,902	\$ 2,384,059
Benefits	1,001,538	959,893	1,123,816	1,071,387	1,110,491
Contractual Services	761,880	822,686	715,280	688,665	722,405
Supplies	21,965	21,268	29,200	28,510	28,000
<b>Total Public Works Department</b>	<b>\$ 3,938,222</b>	<b>\$ 4,086,064</b>	<b>\$ 4,186,750</b>	<b>\$ 4,067,464</b>	<b>\$ 4,244,955</b>

**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.



			2018 Actual	2019 Actual	2020 Budget	2020 Estimated	FY 2021 Budget
<b>PUBLIC WORKS</b>							
<b>50-Salaries</b>							
01707000	50010	SALARIES AND WAGES	\$744,453	\$737,967	\$742,797	\$750,348	\$598,238
01707000	50020	OVERTIME	\$17,168	\$18,217	\$12,000	\$12,000	\$12,000
		<b>Total Salaries</b>	<b>\$761,620</b>	<b>\$756,185</b>	<b>\$754,797</b>	<b>\$762,348</b>	<b>\$610,238</b>
<b>51-Benefits</b>							
01707000	51041	SICK LEAVE BUYBACK	\$4,929	\$5,001	\$5,126	\$5,126	\$2,247
01707000	51050	POST EMPLOYMENT HEALTH PLAN	\$15,332	\$8,446	\$10,776	\$10,776	\$4,988
01707000	52065	FICA CONTRIBUTION	\$54,349	\$55,823	\$57,904	\$58,729	\$45,867
01707000	52130	GROUP HEALTH INSURANCE	\$140,923	\$110,027	\$128,373	\$113,126	\$83,298
		<b>Total Benefits</b>	<b>\$215,533</b>	<b>\$179,296</b>	<b>\$202,179</b>	<b>\$187,756</b>	<b>\$136,400</b>
<b>52-Contractual</b>							
01707000	53090	PHYSICAL EXAMS	\$1,734	\$2,641	\$1,000	\$0	\$0
01707000	53110	PROFESSIONAL DEVELOPMENT	\$3,902	\$5,193	\$5,250	\$2,500	\$5,250
		<i>Line Item Detail Description</i>					<i>Detail Total</i>
		<i>APWA Conference &amp; 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	\$1,852	\$1,299	\$1,500	\$1,500	\$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	\$684	\$3,722	\$1,800	\$1,800	\$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	\$939	\$467	\$1,200	\$1,000	\$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	\$45,450	\$40,000	\$40,000	\$40,500
01707000	54280	LIABILITY INSURANCE CHARGEBACK	\$54,000	\$54,000	\$54,000	\$54,000	\$54,000
01707000	54285	VEHICLE REPLACEMENT CHARGEBACK	\$32,320	\$35,000	\$35,000	\$35,000	\$37,000
01707000	54286	PW - EQUIPMENT CHARGEBACK	\$14,000	\$15,000	\$15,750	\$15,750	\$16,700
01707000	54290	UTILITIES	\$46,977	\$48,712	\$61,000	\$57,750	\$61,000
		<i>Line Item Detail Description</i>					<i>Detail Total</i>
		<i>Natural Gas &amp; Electric</i>					<i>\$47,000</i>
		<i>Water &amp; Sewer</i>					<i>\$14,000</i>
							<i>Detail Total</i>
							<i>\$61,000</i>
01707000	54295	BUILDING & LAND CHARGEBACK	\$25,000	\$26,250	\$28,000	\$28,000	\$30,000
01707000	54300	TELECOMMUNICATIONS	\$3,226	\$3,449	\$3,800	\$3,800	\$3,800
		<i>Line Item Detail Description</i>					<i>Detail Total</i>
		<i>Telecommunications</i>					<i>\$3,800</i>



			2018 Actual	2019 Actual	2020 Budget	2020 Estimated	FY 2021 Budget
			<b>Detail Total</b>				<b>\$3,800</b>
01707000	54310	POSTAGE	\$2,000	\$1,914	\$2,000	\$2,100	\$2,000
			<b>Detail Total</b>				<b>\$2,000</b>
<b>Postage</b>							
			<b>Detail Total</b>				<b>\$2,000</b>
01707000	54610	PROFESSIONAL SERVICES	\$788	\$3,075	\$1,500	\$1,500	\$1,500
			<b>Detail Total</b>				<b>\$1,500</b>
<b>Professional Services</b>							
			<b>Detail Total</b>				<b>\$1,500</b>
01707000	54611	OTHER SERVICES	\$735	\$0	\$0	\$0	\$0
01707000	54617	SENIOR SNOW PLOW SERVICES	\$9,720	\$14,680	\$20,000	\$15,000	\$20,000
			<b>Detail Total</b>				<b>\$20,000</b>
<b>Senior Snow Plow Services</b>							
			<b>Detail Total</b>				<b>\$20,000</b>
01707000	54630	DUES AND SUBSCRIPTIONS	\$1,321	\$2,803	\$2,000	\$2,000	\$2,000
			<b>Detail Total</b>				<b>\$2,000</b>
<b>APWA Membership</b>							
<b>Illinois Mutual Aid Network</b>							<b>\$1,250</b>
<b>APA/AICP</b>							<b>\$250</b>
			<b>Detail Total</b>				<b>\$2,000</b>
01707000	54640	OUTSIDE REPAIR AND MAINTENANCE	\$0	\$0	\$1,200	\$1,190	\$1,200
			<b>Detail Total</b>				<b>\$1,200</b>
<b>Base Radio Maintenance</b>							
			<b>Detail Total</b>				<b>\$1,200</b>
01707000	54850	RECORDS STORAGE SERVICES	\$0	\$0	\$2,000	\$1,000	\$2,000
			<b>Detail Total</b>				<b>\$2,000</b>
<b>Record Storage</b>							
			<b>Detail Total</b>				<b>\$2,000</b>
<b>Total Contractual Services</b>			\$244,196	\$263,654	\$277,000	\$263,890	\$281,450
53-Supplies							
01707000	56100	UNIFORMS & CLOTHING	\$2,061	\$2,377	\$4,000	\$3,375	\$4,000
			<b>Detail Total</b>				<b>\$4,000</b>
<b>Uniforms &amp; Clothing</b>							<b>\$2,500</b>
<b>Safety Equipment</b>							<b>\$1,500</b>
			<b>Detail Total</b>				<b>\$4,000</b>
01707000	56210	OFFICE SUPPLIES	\$2,388	\$2,507	\$2,200	\$2,000	\$2,200
			<b>Detail Total</b>				<b>\$2,200</b>
<b>Office Supplies</b>							
			<b>Detail Total</b>				<b>\$2,200</b>
01707000	56220	OPERATING SUPPLIES	\$1,623	\$1,080	\$2,000	\$2,000	\$2,000
01707000	56230	SMALL TOOLS AND EQUIPMENT	\$0	\$0	\$200	\$185	\$200
			<b>Detail Total</b>				<b>\$200</b>
<b>Small Tools and Equipment</b>							
			<b>Detail Total</b>				<b>\$200</b>
01707000	56240	BOOKS AND PUBLICATIONS	\$291	\$0	\$200	\$200	\$200
			<b>Detail Total</b>				<b>\$200</b>
<b>Books and Publications</b>							
			<b>Detail Total</b>				<b>\$200</b>
01707000	56700	FURNITURE REPLACEMENT	\$0	\$0	\$500	\$500	\$0



			2018 Actual	2019 Actual	2020 Budget	2020 Estimated	FY 2021 Budget
<b>Total Supplies</b>			\$6,363	\$5,963	\$9,100	\$8,260	\$8,600
59-IMRF PENSION							
01707000	52061	RETIREMENT PLAN CONTRIBUTION	\$114,613	\$94,822	\$123,635	\$121,441	\$91,802
<b>Total IMRF PENSION</b>			\$114,613	\$94,822	\$123,635	\$121,441	\$91,802
<b>Total Expenses</b>			\$1,342,325	\$1,299,920	\$1,366,711	\$1,343,695	\$1,128,490
COMMUNITY							
50-Salaries							
01707010	50010	SALARIES AND WAGES	\$562,452	\$656,995	\$682,937	\$628,867	\$861,681
01707010	50015	SEASONAL SALARIES AND WAGES	\$0	\$0	\$0	\$0	\$8,000
01707010	50020	OVERTIME	\$276	\$19,839	\$0	\$1,000	\$7,500
			<b>Line Item Detail Description</b>			<b>Detail Total</b>	
						<b>\$7,500</b>	
						<b>Detail Total</b>	
						<b>\$7,500</b>	
<b>Total Salaries</b>			\$562,728	\$676,835	\$682,937	\$629,867	\$877,181
51-Benefits							
01707010	51041	SICK LEAVE BUYBACK	\$0	\$0	\$2,400	\$2,400	\$2,950
01707010	51050	POST EMPLOYMENT HEALTH PLAN	\$4,307	\$3,101	\$3,329	\$3,329	\$7,068
01707010	52065	FICA CONTRIBUTION	\$43,341	\$52,403	\$53,918	\$47,995	\$67,793
01707010	52130	GROUP HEALTH INSURANCE	\$117,529	\$133,947	\$147,035	\$145,301	\$184,340
<b>Total Benefits</b>			\$165,176	\$189,452	\$206,682	\$199,025	\$262,151
52-Contractual							
01707010	53110	PROFESSIONAL DEVELOPMENT	\$3,155	\$7,728	\$10,600	\$7,000	\$10,600
			<b>Line Item Detail Description</b>			<b>Detail Total</b>	
			<i>Tuition Reimbursement</i>			<b>\$5,200</b>	
			<i>ICC Certifications Renewal and Testing</i>			<b>\$800</b>	
			<i>NWBOCA Meetings</i>			<b>\$600</b>	
			<i>Seminars and Certification</i>			<b>\$2,000</b>	
			<i>Professional Education</i>			<b>\$1,200</b>	
			<i>APA for 2</i>			<b>\$800</b>	
						<b>Detail Total</b>	
						<b>\$10,600</b>	
01707010	54250	TRAVEL AND LODGING	\$1,983	\$1,157	\$2,220	\$2,000	\$2,220
			<b>Line Item Detail Description</b>			<b>Detail Total</b>	
			<i>Travel and Lodging</i>			<b>\$1,200</b>	
			<i>APA (2)</i>			<b>\$1,020</b>	
						<b>Detail Total</b>	
						<b>\$2,220</b>	
01707010	54260	ADVERTISING	\$140	\$360	\$500	\$100	\$500
			<b>Line Item Detail Description</b>			<b>Detail Total</b>	
			<i>Advertising</i>			<b>\$500</b>	
						<b>Detail Total</b>	
						<b>\$500</b>	
01707010	54270	PRINTING AND DUPLICATING	\$6,295	\$2,298	\$8,000	\$3,050	\$7,000
			<b>Line Item Detail Description</b>			<b>Detail Total</b>	
			<i>General</i>			<b>\$3,000</b>	
			<i>Permit &amp; License Forms</i>			<b>\$3,000</b>	
			<i>Letterhead</i>			<b>\$1,000</b>	
						<b>Detail Total</b>	
						<b>\$7,000</b>	
01707010	54275	VEHICLE MAINTENANCE CHARGEBACK	\$40,000	\$40,400	\$45,000	\$45,000	\$46,000
01707010	54280	LIABILITY INSURANCE CHARGEBACK	\$33,000	\$33,000	\$33,000	\$33,000	\$33,000
01707010	54285	VEHICLE REPLACEMENT CHARGEBACK	\$45,450	\$48,000	\$50,000	\$50,000	\$52,000



			2018 Actual	2019 Actual	2020 Budget	2020 Estimated	FY 2021 Budget
01707010	54295	BUILDING & LAND CHARGEBACK	\$10,000	\$10,500	\$11,025	\$11,025	\$11,600
01707010	54300	TELECOMMUNICATIONS	\$3,736	\$6,508	\$3,000	\$3,600	\$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	\$3,203	\$2,611	\$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	\$293,619	\$319,717	\$169,500	\$169,500	\$169,500
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		<i>R/Permit Software Support</i>					\$1,500
		<i>R/Planning &amp; Zoning Review</i>					\$10,000
		<i>R/Business License Renewal</i>					\$3,000
		<i>R/Plan Review</i>					\$5,000
		<i>R/Elevator Inspections</i>					\$25,000
		<i>R/Structural Inspections</i>					\$10,000
		<i>R/Engineering Review</i>					\$40,000
		<i>R/Building Review and Inspections</i>					\$60,000
		<i>R/Fire Review</i>					\$15,000
						<i>Detail Total</i>	\$169,500
01707010	54611	OTHER SERVICES	\$4,935	\$3,185	\$8,000	\$8,750	\$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	\$1,399	\$816	\$2,360	\$2,360	\$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 Inspection Periodicals/Updates</i>					\$500
		<i>APA/AICP (2)</i>					\$1,150
						<i>Detail Total</i>	\$2,360
01707010	54640	OUTSIDE REPAIR AND MAINTENANCE	\$0	\$0	\$500	\$500	\$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	\$4,373	\$0	\$5,000	\$5,000	\$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
		<b>Total Contractual Services</b>	\$451,288	\$476,279	\$355,205	\$345,760	\$357,780
53-Supplies							
01707010	56100	UNIFORMS & CLOTHING	\$1,127	\$1,822	\$1,500	\$1,500	\$1,500
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		<i>Uniform &amp; Clothing</i>					\$1,500
						<i>Detail Total</i>	\$1,500



			2018 Actual	2019 Actual	2020 Budget	2020 Estimated	FY 2021 Budget
01707010	56210	OFFICE SUPPLIES	\$1,374	\$1,330	\$1,400	\$1,400	\$1,400
		<i>Line Item Detail Description</i>					<i>Detail Total</i>
		Office Supply					\$1,400
							<i>Detail Total</i>
							\$1,400
01707010	56220	OPERATING SUPPLIES	\$0	\$2,085	\$1,500	\$1,600	\$1,500
		<i>Line Item Detail Description</i>					<i>Detail Total</i>
		Office Chair Replacement (4)					\$900
		Admin & Inspection Supplies					\$600
							<i>Detail Total</i>
							\$1,500
01707010	56230	SMALL TOOLS AND EQUIPMENT	\$484	\$505	\$500	\$475	\$500
		<i>Line Item Detail Description</i>					<i>Detail Total</i>
		Small Tools					\$500
							<i>Detail Total</i>
							\$500
01707010	56240	BOOKS AND PUBLICATIONS	\$2,087	\$2,868	\$3,000	\$3,775	\$2,300
		<i>Line Item Detail Description</i>					<i>Detail Total</i>
		Code & Reference Materials					\$800
		Sidwell Property & Tax Maps					\$750
		Building Code Books					\$750
							<i>Detail Total</i>
							\$2,300
		<b>Total Supplies</b>	\$5,072	\$8,610	\$7,900	\$8,750	\$7,200
59-IMRF PENSION							
01707010	52061	RETIREMENT PLAN CONTRIBUTION	\$85,265	\$86,995	\$114,453	\$104,479	\$130,807
		<b>Total IMRF PENSION</b>	\$85,265	\$86,995	\$114,453	\$104,479	\$130,807
		<b>Total Expenses</b>	\$1,269,530	\$1,438,170	\$1,367,177	\$1,287,880	\$1,635,119
STREETS & 50-Salaries							
01707020	50010	SALARIES AND WAGES	\$723,645	\$729,172	\$774,720	\$780,688	\$790,640
01707020	50015	SEASONAL SALARIES AND WAGES	\$8,377	\$9,401	\$16,000	\$16,000	\$16,000
01707020	50020	OVERTIME	\$96,467	\$110,626	\$90,000	\$90,000	\$90,000
		<b>Total Salaries</b>	\$828,490	\$849,198	\$880,720	\$886,688	\$896,640
51-Benefits							
01707020	51041	SICK LEAVE BUYBACK	\$1,351	\$0	\$2,064	\$2,064	\$4,368
01707020	51050	POST EMPLOYMENT HEALTH PLAN	\$17,075	\$14,658	\$19,470	\$19,470	\$17,011
01707020	52065	FICA CONTRIBUTION	\$60,265	\$59,740	\$65,321	\$61,470	\$66,485
01707020	52130	GROUP HEALTH INSURANCE	\$221,757	\$233,471	\$247,943	\$243,607	\$264,299
		<b>Total Benefits</b>	\$300,448	\$307,869	\$334,798	\$326,611	\$352,163
52-Contractual							
01707020	53090	PHYSICAL EXAMS	-\$70	\$166	\$900	\$0	\$0
01707020	53110	PROFESSIONAL DEVELOPMENT	\$2,346	\$3,212	\$5,100	\$750	\$5,100
		<i>Line Item Detail Description</i>					<i>Detail Total</i>
		IPSI/MAPSI Seminar (2)					\$1,600
		APWA Conference					\$1,000
		IRMA Program/Training					\$1,000
		Employee Development					\$1,500
							<i>Detail Total</i>
							\$5,100
01707020	54250	TRAVEL AND LODGING	\$1,009	\$2,349	\$1,500	\$0	\$2,500
		<i>Line Item Detail Description</i>					<i>Detail Total</i>



			2018 Actual	2019 Actual	2020 Budget	2020 Estimated	FY 2021 Budget
		<b>Travel and Lodging</b>					<b>\$2,500</b>
						<b>Detail Total</b>	<b>\$2,500</b>
01707020	54300	TELECOMMUNICATIONS	\$3,003	\$4,987	\$1,600	\$4,200	\$1,600
		<b>Telecommunications</b>					<b>\$1,600</b>
						<b>Detail Total</b>	<b>\$1,600</b>
01707020	54630	DUES AND SUBSCRIPTIONS	\$300	\$0	\$475	\$475	\$475
		<b>IL Arborist Assoc Certificate</b>					<b>\$300</b>
		<b>Intl Arborist Society</b>					<b>\$175</b>
						<b>Detail Total</b>	<b>\$475</b>
01707020	54640	OUTSIDE REPAIR AND MAINTENANCE	\$46,789	\$47,080	\$47,500	\$47,500	\$47,500
		<b>Tree Removals</b>					<b>\$16,000</b>
		<b>Tree Safety/Pruning Maintenance</b>					<b>\$30,000</b>
		<b>Aerial Equip Safety Inspection</b>					<b>\$1,500</b>
						<b>Detail Total</b>	<b>\$47,500</b>
01707020	54645	TREE REPLACEMENTS	\$12,000	\$24,960	\$25,000	\$25,100	\$25,000
		<b>Tree Replacement</b>					<b>\$25,000</b>
						<b>Detail Total</b>	<b>\$25,000</b>
01707020	54900	DISPOSAL/DEBRIS AND WASTE	\$1,020	\$0	\$1,000	\$990	\$1,000
		<b>Wood Chip Disposal</b>					<b>\$500</b>
		<b>Log Disposal</b>					<b>\$500</b>
						<b>Detail Total</b>	<b>\$1,000</b>
		<b>Total Contractual Services</b>	<b>\$66,397</b>	<b>\$82,754</b>	<b>\$83,075</b>	<b>\$79,015</b>	<b>\$83,175</b>
53-Supplies							
01707020	56100	UNIFORMS & CLOTHING	\$6,901	\$4,996	\$6,400	\$6,200	\$6,400
		<b>Uniforms</b>					<b>\$4,400</b>
		<b>Safety Equipment</b>					<b>\$2,000</b>
						<b>Detail Total</b>	<b>\$6,400</b>
01707020	56220	OPERATING SUPPLIES	\$1,019	\$468	\$3,300	\$3,025	\$3,300
		<b>Site Restoration Materials</b>					<b>\$800</b>
		<b>Landscaping &amp; Tree Supplies</b>					<b>\$2,000</b>
		<b>Tree Watering "Gators"</b>					<b>\$500</b>
						<b>Detail Total</b>	<b>\$3,300</b>
01707020	56230	SMALL TOOLS AND EQUIPMENT	\$2,610	\$1,230	\$2,500	\$2,275	\$2,500
		<b>Equipment Replacement &amp; Repair</b>					<b>\$1,250</b>
		<b>Forestry Tools &amp; Equipment</b>					<b>\$750</b>
		<b>Hand Tools</b>					<b>\$500</b>
						<b>Detail Total</b>	<b>\$2,500</b>
		<b>Total Supplies</b>	<b>\$10,530</b>	<b>\$6,695</b>	<b>\$12,200</b>	<b>\$11,500</b>	<b>\$12,200</b>
59-IMRF PENSION							
01707020	52061	RETIREMENT PLAN CONTRIBUTION	\$120,503	\$101,462	\$142,069	\$132,076	\$137,168
		<b>Total IMRF PENSION</b>	<b>\$120,503</b>	<b>\$101,462</b>	<b>\$142,069</b>	<b>\$132,076</b>	<b>\$137,168</b>
		<b>Total Expenses</b>	<b>\$1,326,369</b>	<b>\$1,347,978</b>	<b>\$1,452,862</b>	<b>\$1,435,890</b>	<b>\$1,481,346</b>

## 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 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimated Projection	FY 2021 <b>Adopted</b> Budget
<b>Expenditures</b>					
OT-Board of Fire/Police *	\$ -	\$ -	\$ 3,000	\$ 1,000	\$ 3,000
Contractual Services	\$ 16,717	\$ 13,295	44,195	42,420	44,195
Supplies	\$ 1,698	\$ 10,473	7,270	7,270	7,270
<b>Total</b>	<b>\$ 18,414</b>	<b>\$ 23,768</b>	<b>\$ 54,465</b>	<b>\$ 50,690</b>	<b>\$ 54,465</b>

Notes:

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



			2018 Actual	2019 Actual	2020 Budget	2020 Estimated	FY 2021 Budget
<b>MUSEUM</b>							
52-Contractual							
01808000	54290	UTILITIES	\$2,107	\$828	\$3,000	\$3,000	\$3,000
01808000	54300	TELECOMMUNICATIONS	\$1,044	\$893	\$1,100	\$1,100	\$1,100
			<i>Line Item Detail Description</i>		<i>Detail Total</i>		
			<i>Alarm Phone</i>				<b>\$400</b>
							<b>\$700</b>
					<i>Detail Total</i>		<b>\$1,100</b>
01808000	54920	CLEANING SERVICES	\$118	\$1,260	\$120	\$120	\$120
<b>Total Contractual Services</b>			\$3,269	\$2,981	\$4,220	\$4,220	\$4,220
<b>Total Expenses</b>			\$3,269	\$2,981	\$4,220	\$4,220	\$4,220
<b>EMERGENCY</b>							
53-Supplies							
01808010	56220	OPERATING SUPPLIES	\$0	\$131	\$2,500	\$2,500	\$2,500
<b>Total Supplies</b>			\$0	\$131	\$2,500	\$2,500	\$2,500
<b>Total Expenses</b>			\$0	\$131	\$2,500	\$2,500	\$2,500
<b>BOARD OF FIRE &amp; SALARIES</b>							
50-Salaries							
01808020	50020	OVERTIME	\$0	\$0	\$3,000	\$1,000	\$3,000
<b>Total Salaries</b>			\$0	\$0	\$3,000	\$1,000	\$3,000
52-Contractual							
01808020	53110	PROFESSIONAL DEVELOPMENT	\$775	\$0	\$750	\$500	\$750
			<i>Line Item Detail Description</i>		<i>Detail Total</i>		
			<i>Training and Education Conferences</i>				<b>\$750</b>
					<i>Detail Total</i>		<b>\$750</b>
01808020	54260	ADVERTISING	\$0	\$21	\$800	\$800	\$800
			<i>Line Item Detail Description</i>		<i>Detail Total</i>		
			<i>Legal Notices-Fire &amp; Police</i>				<b>\$800</b>
					<i>Detail Total</i>		<b>\$800</b>
01808020	54270	PRINTING AND DUPLICATING	\$701	\$0	\$250	\$250	\$250
			<i>Line Item Detail Description</i>		<i>Detail Total</i>		
			<i>Supplies</i>				<b>\$250</b>
					<i>Detail Total</i>		<b>\$250</b>
01808020	54310	POSTAGE	\$250	\$154	\$250	\$250	\$250
			<i>Line Item Detail Description</i>		<i>Detail Total</i>		
					<i>Detail Total</i>		<b>\$250</b>
					<i>Detail Total</i>		<b>\$250</b>
01808020	54610	PROFESSIONAL SVCS	\$9,779	\$8,918	\$35,000	\$27,000	\$35,000
			<i>Line Item Detail Description</i>		<i>Detail Total</i>		
			<i>Polygraph, Psych, Medical Exams</i>				<b>\$18,000</b>
			<i>Recruitment Services</i>				<b>\$1,000</b>
			<i>Legal-FD/PD</i>				<b>\$4,000</b>
			<i>PD Testing/Services</i>				<b>\$5,000</b>
			<i>FD Work</i>				<b>\$7,000</b>
					<i>Detail Total</i>		<b>\$35,000</b>
01808020	54611	OTHER SERVICES	\$0	\$0	\$0	\$6,475	\$0
01808020	54630	DUES AND SUBSCRIPTIONS	\$0	\$0	\$400	\$400	\$400
			<i>Line Item Detail Description</i>		<i>Detail Total</i>		
							<b>\$400</b>
					<i>Detail Total</i>		<b>\$400</b>
<b>Total Contractual Services</b>			\$11,505	\$9,093	\$37,450	\$35,675	\$37,450



			2018 Actual	2019 Actual	2020 Budget	2020 Estimated	FY 2021 Budget
53-Supplies							
01808020	56220	OPERATING SUPPLIES	\$176	\$84	\$770	\$770	\$770
			<i>Line Item Detail Description</i>		<i>Detail Total</i>		
			<i>Office/Testing Supplies</i>				<i>\$770</i>
					<i>Detail Total</i>		<i>\$770</i>
<b>Total Supplies</b>			\$176	\$84	\$770	\$770	\$770
<b>Total Expenses</b>			\$11,681	\$9,177	\$41,220	\$37,445	\$41,220
SAFETY							
53-Supplies							
01808030	56220	OPERATING SUPPLIES	\$0	\$9,174	\$1,500	\$1,500	\$1,500
			<i>Line Item Detail Description</i>		<i>Detail Total</i>		
			<i>Misc. Supplies</i>				<i>\$600</i>
			<i>First Aid Supplies</i>				<i>\$900</i>
					<i>Detail Total</i>		<i>\$1,500</i>
01808030	56240	BOOKS AND PUBLICATIONS	\$557	\$557	\$500	\$500	\$500
			<i>Line Item Detail Description</i>		<i>Detail Total</i>		
			<i>Posters</i>				<i>\$300</i>
			<i>Safety Booklets &amp; Magazines</i>				<i>\$200</i>
					<i>Detail Total</i>		<i>\$500</i>
<b>Total Supplies</b>			\$557	\$9,731	\$2,000	\$2,000	\$2,000
<b>Total Expenses</b>			\$557	\$9,731	\$2,000	\$2,000	\$2,000
EMPLOYEE							
52-Contractual							
01808040	54610	PROFESSIONAL SERVICES	\$0	\$155	\$1,000	\$1,000	\$1,000
			<i>Line Item Detail Description</i>		<i>Detail Total</i>		
			<i>Employee Suggestion Program</i>				<i>\$1,000</i>
					<i>Detail Total</i>		<i>\$1,000</i>
01808040	54611	OTHER SERVICES	\$0	\$0	\$0	\$0	\$0
<b>Total Contractual Services</b>			\$0	\$155	\$1,000	\$1,000	\$1,000
53-Supplies							
01808040	56210	OFFICE SUPPLIES	\$0	\$0	\$0	\$0	\$0
01808040	56220	OPERATING SUPPLIES	\$964	\$374	\$1,000	\$1,000	\$1,000
01808040	56240	BOOKS AND PUBLICATIONS	\$0	\$0	\$0	\$0	\$0
<b>Total Supplies</b>			\$964	\$374	\$1,000	\$1,000	\$1,000
<b>Total Expenses</b>			\$964	\$528	\$2,000	\$2,000	\$2,000
URBAN AFFAIRS							
53-Supplies							
01808050	56220	OPERATING SUPPLIES	\$0	\$154	\$1,000	\$1,000	\$1,000
			<i>Line Item Detail Description</i>		<i>Detail Total</i>		
			<i>Supplies &amp; Flyers</i>				<i>\$500</i>
			<i>Health Day Activities</i>				<i>\$500</i>
					<i>Detail Total</i>		<i>\$1,000</i>
<b>Total Supplies</b>			\$0	\$154	\$1,000	\$1,000	\$1,000
<b>Total Expenses</b>			\$0	\$154	\$1,000	\$1,000	\$1,000
PLANNING &							
52-Contractual							
01808060	53110	PROFESSIONAL DEVELOPMENT	\$0	\$0	\$200	\$200	\$200
			<i>Line Item Detail Description</i>		<i>Detail Total</i>		
			<i>Workshops/Training</i>				<i>\$200</i>
					<i>Detail Total</i>		<i>\$200</i>
01808060	54260	ADVERTISING	\$1,718	\$967	\$1,100	\$1,100	\$1,100



2018 Actual    2019 Actual    2020 Budget    2020 Estimated    **FY 2021 Budget**

			<i>Line Item Detail Description</i>		<i>Detail Total</i>		
			<i>Legal Notices - Reimbursable</i>				<b>\$1,000</b>
			<i>Legal Notices</i>				<b>\$100</b>
					<b><i>Detail Total</i></b>		<b>\$1,100</b>
01808060	54310	POSTAGE	\$225	\$100	\$225	\$225	\$225
<b>Total Contractual Services</b>			\$1,943	\$1,067	\$1,525	\$1,525	\$1,525
<b>Total Expenses</b>			\$1,943	\$1,067	\$1,525	\$1,525	\$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 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimated Projection	FY 2021 <b>Adopted</b> Budget
<b>Expenditures</b>					
Salaries	\$ 53,990	\$ 68,226	\$ 50,000	\$ 50,000	\$ 50,000
Contractual Services	472,116	578,707	667,450	739,950	668,400
Supplies	7,124	7,792	9,500	9,000	9,000
Debt Service Transfer	708,075	688,075	751,713	751,713	693,150
Transfer to Vehicle & Equip	100,000	100,000	100,000	100,000	100,000
Transfer to Police Pension Fund	0	500,000	0	0	0
Transfer to IMRF	0	100,000	0	0	0
Transfer to Fire Pension Fund	0	500,000	0	0	0
Transfer to the Fire Stations Fund	0	821,858	0	0	0
<b>Total</b>	<b>\$ 1,341,305</b>	<b>\$ 3,364,658</b>	<b>\$ 1,578,663</b>	<b>\$ 1,650,663</b>	<b>\$ 1,520,550</b>



			2018 Actual	2019 Actual	2020 Budget	2020 Estimated	FY 2021 Budget
ADMINISTRATIVE OVERHEAD							
01909000	54992	BUSINESS ASSISTANCE PROGRAM	\$0	\$0	\$0	\$5,000	\$0
		<b>Total</b>	\$0	\$0	\$0	\$5,000	\$0
50-Salaries							
01909000	50025	SPECIAL DETAIL	\$53,990	\$68,220	\$50,000	\$50,000	\$50,000
		<b>Total Salaries</b>	\$53,990	\$68,220	\$50,000	\$50,000	\$50,000
51-Benefits							
01909000	52065	FICA CONTRIBUTION	\$3	-\$8	\$0	\$0	\$0
		<b>Total Benefits</b>	\$3	-\$8	\$0	\$0	\$0
52-Contractual							
01909000	54270	PRINTING AND DUPLICATING	\$1,240	\$5,562	\$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
		<b>Detail Total</b>					\$3,000
01909000	54286	IT/CITY-WIDE EQUIPMENT CHBK	\$14,000	\$15,000	\$15,750	\$15,750	\$16,700
01909000	54300	TELECOMMUNICATIONS	\$13,970	\$16,446	\$75,000	\$75,000	\$75,000
01909000	54310	POSTAGE	\$4,998	\$4,473	\$6,000	\$6,000	\$6,000
01909000	54610	PROFESSIONAL SERVICES	\$111,589	\$128,625	\$124,500	\$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
		<b>Detail Total</b>					\$129,500
01909000	54612	CITY ATTORNEY	\$265,127	\$339,369	\$360,000	\$360,000	\$360,000
01909000	54613	CITY PROSECUTOR	\$37,650	\$38,845	\$40,000	\$40,000	\$40,000
01909000	54616	TAX SHARING	\$5,451	\$4,942	\$4,000	\$4,000	\$4,000
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		Hotel Tax Rebate (2% per Quarter)					\$4,000
		<b>Detail Total</b>					\$4,000
01909000	54619	ENGINEERING SERVICES	\$17,200	\$25,000	\$28,000	\$28,000	\$28,000
01909000	54620	RENTAL AND LEASE PURCHASE	\$0	\$158	\$0	\$0	\$0
01909000	54640	OUTSIDE REPAIR AND MAINTENANCE	\$391	\$0	\$1,200	\$1,200	\$1,200
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		City Postage Machine					\$1,200
		<b>Detail Total</b>					\$1,200
01909000	54991	TEMPORARY FAMILY ASSISTANCE	\$500	\$0	\$5,000	\$20,000	\$5,000
01909000	54614	GRANT REIMB EXPENSES	\$0	\$0	\$0	\$22,500	\$0
01909000	54618	COVID EXPENSES	\$0	\$0	\$0	\$30,000	\$0
		<b>Total Contractual Services</b>	\$472,116	\$578,420	\$662,450	\$734,950	\$668,400



			2018 Actual	2019 Actual	2020 Budget	2020 Estimated	FY 2021 Budget
53-Supplies							
01909000	56210	OFFICE SUPPLIES	\$7,124	\$7,792	\$9,500	\$9,000	\$9,000
			<i>Line Item Detail Description</i>			<i>Detail Total</i>	
			<i>City Copy Paper</i>			<i>\$8,500</i>	
			<i>Postage Meter Supplies</i>			<i>\$500</i>	
			<i>Detail Total</i>			<i>\$9,000</i>	
<b>Total Supplies</b>			\$7,124	\$7,792	\$9,500	\$9,000	\$9,000
56-Other Financing							
01909000	80025	TSR TO VEHICLE/EQUIP FUND	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
01909000	80047	TSFR TO DEBT SERVICE	\$708,075	\$688,075	\$751,713	\$751,713	\$693,150
01909000	80062	TSR TO POLICE PENSION FUND	\$0	\$500,000	\$0	\$0	\$0
01909000	80063	TSR TO FIRE PENSION FUND	\$0	\$500,000	\$0	\$0	\$0
01909000	80083	TSR TO FIRE STATIONS FUND	\$0	\$821,859	\$0	\$0	\$0
01909000	59811	IMRF EXPENSE	\$0	\$100,000	\$0	\$0	\$0
<b>Total Other Financing Uses</b>			\$808,075	\$2,709,934	\$851,713	\$851,713	\$793,150
<b>Total Expenses</b>			\$1,341,307	\$3,364,358	\$1,573,663	\$1,650,663	\$1,520,550



# Fund Summary Pages

## 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 capital improvements for Street Resurfacing and Reconstruction.

	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted Budget	FY 2020 Estimated Projection	FY 2021 Adopted Budget
<b>Revenue</b>					
State Motor Fuel Tax (MFT)	\$ 616,830	\$ 616,063	\$ 625,000	\$ 440,000	\$ 450,000
MFT Additional Allotment	0	174,526	0	305,000	310,000
MFT Rebuild Illinois	0	0	0	529,406	529,406
Investment Earnings	5,103	8,165	2,500	500	500
Miscellaneous	0	0	0	0	0
<b>Total Revenue</b>	<b>621,933</b>	<b>798,754</b>	<b>627,500</b>	<b>1,274,906</b>	<b>1,289,906</b>
<b>Expenditures</b>					
Contractual Services	0	0	0	0	0
Supplies	0	0	0	0	0
Capital Outlay	575,934	592,275	600,000	600,000	1,129,406
<b>Total Expenditures</b>	<b>575,934</b>	<b>592,275</b>	<b>600,000</b>	<b>600,000</b>	<b>1,129,406</b>
<b>Surplus (Deficit)</b>	<b>45,999</b>	<b>206,479</b>	<b>27,500</b>	<b>674,906</b>	<b>160,500</b>
<b>Ending Fund Balance</b>	<b>\$ 161,274</b>	<b>\$ 367,753</b>	<b>\$ 216,574</b>	<b>\$ 1,042,659</b>	<b>\$ 1,203,159</b>
	<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 Motor Fuel Tax Fund's primary revenue source is Motor Fuel Tax receipts from the State of Illinois. In FY 2019, the City started to receive the additional allotment from State's increase in the State tax.
- 2) The Illinois Department of Transportation (IDOT) has started a capital improvements program called REBUILD Illinois and is awarding municipalities with grant funds. These grant funds are deposited into the State MFT Fund and must be used for capital projects. The City is estimated to receive approximately \$1.5 million over three years. These funds have very defined rules on how the money is to be utilized.
- 3) This Fund needs to build reserves. With additional revenues from the State of Illinois, this Fund will begin to build build reserves over time.
- 4) Due to COVID-19, revenue estimates indicate approximately a 25% decrease in State MFT Revenues.
- 5) The City will be evaluating a fund balance policy in FY 2021.



			2018 Actual	2019 Actual	2020 Budget	2020 Estimated	FY 2021 Budget
<b>MOTOR FUEL TAX</b>							
42-Intergov.							
03	42630	MOTOR FUEL TAX	\$616,830	\$616,063	\$625,000	\$440,000	\$450,000
03	42631	MFT RENEWAL FUND ALLOTMENT	\$0	\$174,526	\$0	\$305,000	\$310,000
03	42632	MFT REBUILD IL	\$0	\$0	\$0	\$529,406	\$529,406
<b>Total Intergov. Revenues</b>			\$616,830	\$790,589	\$625,000	\$1,274,406	\$1,289,406
46-Investment							
03	47710	INVESTMENT EARNINGS	\$5,103	\$8,166	\$2,500	\$500	\$500
<b>Total Investment Earnings</b>			\$5,103	\$8,166	\$2,500	\$500	\$500
<b>Total Revenues</b>			\$621,933	\$798,755	\$627,500	\$1,274,906	\$1,289,906
<b>MFT OPERATIONS</b>							
54-Capital							
03705000	60020	IMPROVEMENTS NOT TO BUILDINGS	\$575,934	\$592,275	\$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>	
						<i>Detail Total</i>	
						<i>\$600,000</i>	
03705000	60090	MFT BUILD IL CAPITAL	\$0	\$0	\$0	\$0	\$529,406
			<i>Line Item Detail Description</i>			<i>Detail Total</i>	
			<i>Build Illinois Grant Program</i>			<i>\$529,406</i>	
						<i>Detail Total</i>	
						<i>\$529,406</i>	
<b>Total Capital Expenditures</b>			\$575,934	\$592,275	\$600,000	\$600,000	\$1,129,406
<b>Total Expenses</b>			\$575,934	\$592,275	\$600,000	\$600,000	\$1,129,406

## 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 2018 Actual	FY 2019 Actual	FY 2020 Adopted Budget	FY 2020 Estimated Projection	FY 2021 Adopted Budget
<b>Revenue</b>					
Property Taxes	\$ 652,150	\$ 706,712	\$ 700,000	\$ 700,000	\$ 700,000
Investment Earnings	676	740	500	500	500
Other Financing Sources	150,000	0	0	0	0
Miscellaneous	0	0	0	0	0
<b>Total Revenue</b>	<b>802,826</b>	<b>707,452</b>	<b>700,500</b>	<b>700,500</b>	<b>700,500</b>
<b>Expenditures</b>					
Contractual Services	724,072	655,878	729,500	708,300	815,000
Supplies	0	297	2,500	2,500	2,500
Capital Outlay	0	0	353,000	200,000	100,000
<b>Total Expenditures</b>	<b>724,072</b>	<b>656,175</b>	<b>1,085,000</b>	<b>910,800</b>	<b>917,500</b>
<b>Surplus (Deficit)</b>	<b>78,754</b>	<b>51,277</b>	<b>(384,500)</b>	<b>(210,300)</b>	<b>(217,000)</b>
<b>Ending Fund Balance</b>	<b>\$ 1,297,854</b>	<b>\$ 1,349,131</b>	<b>\$ 851,004</b>	<b>\$ 1,138,831</b>	<b>\$ 921,831</b>
	<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 2021 but will need to incrementally increase over time.
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 2021 for the Northwest Central Dispatch CAD and mobile radios system. This project was delayed due to COVID-19 and some programming issues. If not utilized in FY 2020, then the full purchase will be done in FY 2021.



			2018 Actual	2019 Actual	2020 Budget	2020 Estimated	FY 2021 Budget	
911 FUND								
40-Property Taxes								
04	40015	CURRENT LEVY	\$652,150	\$706,712	\$700,000	\$700,000	\$700,000	
04	40023	TSR FROM LIABILITY INSURANCE	\$150,000	\$0	\$0	\$0	\$0	
<b>Total Property Taxes</b>			\$802,150	\$706,712	\$700,000	\$700,000	\$700,000	
46-Investment								
04	47710	INVESTMENT EARNINGS	\$676	\$741	\$500	\$500	\$500	
<b>Total Investment Earnings</b>			\$676	\$741	\$500	\$500	\$500	
<b>Total Revenues</b>			\$802,826	\$707,453	\$700,500	\$700,500	\$700,500	
911 OPERATIONS								
52-Contractual								
04005005	54040	ADMINISTRATIVE FEES	\$50,000	\$51,500	\$55,000	\$55,000	\$75,000	
04005005	54280	LIABILITY INSURANCE CHARGEBACK	\$17,000	\$17,000	\$17,000	\$17,000	\$25,000	
04005005	54286	EQUIPMENT CHARGEBACK	\$50,000	\$60,000	\$63,000	\$63,000	\$80,000	
04005005	54300	TELECOMMUNICATIONS	\$77,651	\$97,182	\$111,856	\$93,600	\$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 &amp; 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	\$458,954	\$426,152	\$464,000	\$464,000	\$504,500	
			<i>Line Item Detail Description</i>				<i>Detail Total</i>	
			<i>NWCDS Fees</i>				<i>\$475,000</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>Grant Consultants</i>				<i>\$12,000</i>	
			<i>FD Training Simulator Software</i>				<i>\$3,500</i>	
			<i>Detail Total</i>				<i>\$504,500</i>	
04005005	54640	OUTSIDE REPAIR AND MAINTENANCE	\$3,030	\$4,044	\$18,500	\$15,700	\$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 &amp; Service</i>				<i>\$5,000</i>	
			<i>Administrative Radios</i>				<i>\$5,000</i>	
			<i>Detail Total</i>				<i>\$18,500</i>	
<b>Total Contractual Services</b>			\$656,635	\$655,878	\$729,356	\$708,300	\$815,000	
53-Supplies								
04005005	56230	SMALL TOOLS AND EQUIPMENT	\$0	\$298	\$2,500	\$2,500	\$2,500	
			<i>Line Item Detail Description</i>				<i>Detail Total</i>	
			<i>EOC Equipment</i>				<i>\$2,500</i>	
			<i>Detail Total</i>				<i>\$2,500</i>	



		2018 Actual	2019 Actual	2020 Budget	2020 Estimated	FY 2021 Budget
<b>Total Supplies</b>		\$0	\$298	\$2,500	\$2,500	\$2,500
54-Capital						
04005005 60030	MACHINERY AND EQUIPMENT	\$67,437	\$0	\$353,000	\$200,000	\$100,000
		<i>Line Item Detail Description</i>			<i>Detail Total</i>	
		<i>CAD/NW Central Replacement</i>				<i>\$100,000</i>
					<i>Detail Total</i>	<i>\$100,000</i>
<b>Total Capital Expenditures</b>		\$67,437	\$0	\$353,000	\$200,000	\$100,000

## DEBT SERVICE FUND (47)

The Debt Service Fund accumulated monies for payment of the 2020 (Refunded 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. The 2012 Bond is paid by a General Fund transfer to pay its annual debt service requirement and this bond will be paid in full in FY 2023.

	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimated Projection	FY 2021 Adopted Budget
<b>Revenue</b>					
Taxes	\$ 430,380	\$ -	\$ -	\$ -	\$ -
Transfer in from General Fund	708,075	688,075	751,713	751,713	693,150
Other Financing Sources	0	0	0	0	0
<b>Total Revenue</b>	<b>1,138,455</b>	<b>688,075</b>	<b>751,713</b>	<b>751,713</b>	<b>693,150</b>
<b>Expenditures</b>					
Contractual Services	475	475	500	500	500
Transfer to Vehicle & Equipment	0	25,000	0	0	0
Transfer to General Fund	25,000	0	0	0	10,000
Debt Service	1,138,576	688,076	751,713	751,713	693,150
<b>Total Expenditures</b>	<b>1,164,051</b>	<b>713,551</b>	<b>752,213</b>	<b>752,213</b>	<b>703,650</b>
<b>Surplus (Deficit)</b>	<b>(25,596)</b>	<b>(25,476)</b>	<b>(500)</b>	<b>(500)</b>	<b>(10,500)</b>
<b>Ending Fund Balance</b>	<b>\$ 42,994</b>	<b>\$ 17,519</b>	<b>\$ 21,993</b>	<b>\$ 17,019</b>	<b>\$ 6,519</b>
	<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) The 2012 (2002A) Bond matured in FY 2018 and was reduced to \$0 for FY 2019.
- 3) The 2018 and 2019 Bonds are shown in the Fire Stations Fund (83) and the Utilities Fund (20).
- 4) The only bond paid for from this Fund is the 2012 (2004 Refunded Bond) and is scheduled to be paid in full in FY 2023.
- 5) The Debt Service Fund will transfer \$10,000 to the General Fund for bond administrative work.



		2018 Actual	2019 Actual	2020 Budget	2020 Estimated	FY 2021 Budget
<b>DEBT SERVICE</b>						
40-Property Taxes						
47	40028	CURRENT LEVY - 2002A	\$264,958	\$0	\$0	\$0
47	40047	CURRENT LEVY - 2005	\$165,422	\$0	\$0	\$0
<b>Total Property Taxes</b>			\$430,380	\$0	\$0	\$0
48-Other Financing						
47	49901	TSR FROM GENERAL	\$708,075	\$688,075	\$751,713	\$751,713
<b>Total Other Financing Scrs</b>			\$708,075	\$688,075	\$751,713	\$751,713
<b>Total Revenues</b>			\$1,138,455	\$688,075	\$751,713	\$751,713
<b>DEBT SERVICE</b>						
52-Contractual						
47002010	54211	PAYING AGENT FEES	\$475	\$475	\$500	\$500
<b>Total Contractual Services</b>			\$475	\$475	\$500	\$500
55-Debt Service						
47002010	70100	PRINCIPAL PAYMENTS	\$1,020,000	\$595,000	\$675,000	\$675,000
			<i>Line Item Detail Description</i>		<i>Detail Total</i>	
			<i>2012 (2004) Bond - Matures FY 2023</i>			<i>\$635,000</i>
					<i>Detail Total</i>	<i>\$635,000</i>
47002010	70110	INTEREST	\$118,576	\$93,076	\$76,713	\$76,713
			<i>Line Item Detail Description</i>		<i>Detail Total</i>	
			<i>2012 (2004) Bond - Matures FY 2023</i>			<i>\$58,150</i>
					<i>Detail Total</i>	<i>\$58,150</i>
<b>Total Debt Service</b>			\$1,138,576	\$688,076	\$751,713	\$751,713
56-Other Financing						
47002010	80025	TSR TO VEHICLE & EQUIPMENT FUND	\$0	\$25,000	\$0	\$0
47002010	80001	TSR TO GENERAL FUND	\$25,000	\$0	\$0	\$10,000
<b>Total Other Financing Uses</b>			\$25,000	\$25,000	\$0	\$10,000
<b>Total Expenses</b>			\$1,164,051	\$713,551	\$752,213	\$752,213

## 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 2018 Actual	FY 2019 Actual	FY 2020 Adopted Budget	FY 2020 Estimated Projection	FY 2021 Adopted Budget
<b>Revenue</b>					
Property Tax Levy/SSAs	\$ 1,109,173	\$ 1,220,572	\$ 1,220,000	\$ 1,220,000	\$ 1,220,000
Home Rule Motor Fuel Tax	319,843	299,505	350,000	275,000	275,000
Natural Gas Tax	93,006	595,966	525,000	525,000	525,000
Intergovernmental/Grants	275,980	151,168	1,500,000	500,000	500,000
Vehicle Stickers	427,400	0	0	0	0
Investment Earnings	1,976	22,195	52,500	10,250	10,250
Miscellaneous	5,610	15,270	0	0	0
Reimbursements	175	6,366	350,000	350,000	500,000
Other Financing Sources	0	1,060,000	0	0	0
<b>Total Revenue</b>	<b>2,233,163</b>	<b>3,371,042</b>	<b>3,997,500</b>	<b>2,880,250</b>	<b>3,030,250</b>
<b>Expenditures</b>					
Contractual Services	890,798	849,005	877,500	858,000	877,500
Supplies	168,643	286,576	260,800	254,940	260,800
Capital Outlay	675,991	2,428,679	3,525,000	1,400,000	2,510,000
Other Financing Uses	0	0	0	0	0
<b>Total Expenditures</b>	<b>1,735,432</b>	<b>3,564,260</b>	<b>4,663,300</b>	<b>2,512,940</b>	<b>3,648,300</b>
<b>Surplus (Deficit)</b>	<b>497,731</b>	<b>(193,218)</b>	<b>(665,800)</b>	<b>367,310</b>	<b>(618,050)</b>
<b>Ending Fund Balance</b>	<b>\$ 552,292</b>	<b>\$ 355,783</b>	<b>\$ 1,774,719</b>	<b>\$ 723,093</b>	<b>\$ 105,043</b>
	<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) There are capital items that are started in one fiscal year and will end in another fiscal year.
- 4) This Fund will need a property tax increase in a future budget and also transfers in from the General Fund.



			2018 Actual	2019 Actual	2020 Budget	2020 Estimated	FY 2021 Budget
LOCAL ROAD							
40-Property Taxes							
61	42040	CURRENT LEVY - ROADS	\$901,074	\$1,010,031	\$1,000,000	\$1,000,000	\$1,000,000
61	42050	COUNTY LEVY - ROAD/BRIDGE	\$208,099	\$210,541	\$220,000	\$220,000	\$220,000
<b>Total Property Taxes</b>			\$1,109,173	\$1,220,573	\$1,220,000	\$1,220,000	\$1,220,000
41-Local Taxes							
61	41141	NATURAL GAS TAX	\$93,006	\$595,966	\$525,000	\$525,000	\$525,000
<b>Total Local Taxes</b>			\$93,006	\$595,966	\$525,000	\$525,000	\$525,000
42-Intergov.							
61	41100	HOME RULE MOTOR FUEL TAX	\$319,843	\$299,506	\$350,000	\$275,000	\$275,000
61	43636	GRANT	\$275,981	\$151,169	\$1,500,000	\$500,000	\$500,000
<b>Total Intergov. Revenues</b>			\$595,824	\$450,674	\$1,850,000	\$775,000	\$775,000
43-Licenses &							
61	44240	VEHICLE LICENSE	\$427,400	\$0	\$0	\$0	\$0
<b>Total Licenses &amp; Permits</b>			\$427,400	\$0	\$0	\$0	\$0
46-Investment							
61	47710	INVESTMENT EARNINGS	\$1,976	\$268	\$2,500	\$250	\$250
61	47722	IPRIME PMA INT EARNINGS	\$0	\$21,928	\$50,000	\$10,000	\$10,000
<b>Total Investment Earnings</b>			\$1,976	\$22,196	\$52,500	\$10,250	\$10,250
47-Miscellaneous							
61	48790	MISCELLANEOUS INCOME	\$5,610	\$15,271	\$0	\$0	\$0
61	48792	REIMBURSEMENTS	\$175	\$6,367	\$350,000	\$350,000	\$500,000
<b>Total Miscellaneous Income</b>			\$5,785	\$21,637	\$350,000	\$350,000	\$500,000
48-Other Financing							
61	49918	TSR FROM 2018 BOND	\$0	\$1,060,000	\$0	\$0	\$0
<b>Total Other Financing Scrs</b>			\$0	\$1,060,000	\$0	\$0	\$0
<b>Total Revenues</b>			\$2,233,164	\$3,371,047	\$3,997,500	\$2,880,250	\$3,030,250
LOCAL ROAD							
52-Contractual							
61202000	54275	VEHICLE MAINTENANCE CHARGEBACK	\$180,000	\$180,000	\$160,000	\$160,000	\$160,000
61202000	54285	VEHICLE REPLACEMENT CHARGEBACK	\$200,000	\$200,000	\$175,000	\$175,000	\$175,000
61202000	54295	BUILDING & LAND CHARGEBACK	\$65,000	\$65,000	\$65,000	\$65,000	\$65,000
<b>Total Contractual Services</b>			\$445,000	\$445,000	\$400,000	\$400,000	\$400,000
<b>Total Expenses</b>			\$445,000	\$445,000	\$400,000	\$400,000	\$400,000
LOCAL ROAD							
52-Contractual							
61705010	54290	UTILITIES	\$83,810	\$79,311	\$100,000	\$96,000	\$100,000
			<i>Line Item Detail Description</i>			<i>Detail Total</i>	
			<i>Traffic &amp; Street Light Electricity</i>			<i>\$100,000</i>	
						<i>Detail Total</i>	
61705010	54610	PROFESSIONAL SERVICES	\$94,460	\$20,623	\$29,187	\$26,000	\$30,000
			<i>Line Item Detail Description</i>			<i>Detail Total</i>	
			<i>Roadway &amp; Bridge Engineering</i>			<i>\$30,000</i>	
						<i>Detail Total</i>	
61705010	54620	RENTAL AND LEASE PURCHASE	\$8,955	\$6,822	\$10,000	\$7,750	\$10,000
			<i>Line Item Detail Description</i>			<i>Detail Total</i>	



			2018 Actual	2019 Actual	2020 Budget	2020 Estimated	FY 2021 Budget
<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	\$258,473	\$297,102	\$335,000	\$325,755	\$335,000
<i>Line Item Detail Description</i>							<i>Detail Total</i>
<i>Street Light Maintenance &amp; Repairs</i>							\$9,000
<i>Guardrail &amp; Fence Repairs</i>							\$5,000
<i>Pavement Preservation</i>							\$50,000
<i>Bikepath Maintenance &amp; 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 &amp; Repairs</i>							\$58,000
<i>Street Lane Markings</i>							\$50,000
						<i>Detail Total</i>	\$335,000
61705010	54900	DISPOSAL / DEBRIS AND WASTE	\$100	\$147	\$2,500	\$2,495	\$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
<b>Total Contractual Services</b>			\$445,798	\$404,005	\$476,687	\$458,000	\$477,500
53-Supplies							
61705010	56220	OPERATING SUPPLIES	\$76,685	\$100,643	\$119,800	\$114,665	\$119,800
<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 &amp; Supplies</i>							\$5,800
<i>Emergency Materials &amp; Supplies</i>							\$3,000
<i>Construction Materials</i>							\$10,000
						<i>Detail Total</i>	\$119,800
61705010	56230	SMALL TOOLS AND EQUIPMENT	\$1,898	\$2,843	\$3,500	\$3,275	\$3,500
<i>Line Item Detail Description</i>							<i>Detail Total</i>
<i>Sign Shop Tools &amp; 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	\$73,678	\$168,708	\$120,000	\$120,000	\$120,000
<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	\$16,382	\$14,382	\$17,500	\$17,000	\$17,500
<i>Line Item Detail Description</i>							<i>Detail Total</i>
<i>Street Light Repairs</i>							\$5,500
<i>Snowplow Blades &amp; Repair Parts</i>							\$10,000
<i>Barricade Repair Parts</i>							\$2,000
						<i>Detail Total</i>	\$17,500
<b>Total Supplies</b>			\$168,643	\$286,577	\$260,800	\$254,940	\$260,800
54-Capital							
61705010	60020	IMPROVEMENTS NOT TO BUILDINGS	\$407,940	\$1,924,804	\$3,025,000	\$1,000,000	\$2,010,000
<i>Line Item Detail Description</i>							<i>Detail Total</i>
<i>Road Reconstruction Project - Smith/Yarrow Area</i>							\$825,000
<i>Roadway Improvements - Meacham Road - Eng</i>							\$25,000



## 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 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimated Projection	FY 2021 Adopted Budget
<b>Revenue</b>					
Taxes	259,243	249,129	300,000	250,000	250,000
Investment Earnings	1,338	41	100	25	100
Other Financing Use	0	0	0	0	0
<b>Total Revenue</b>	<b>260,581</b>	<b>249,170</b>	<b>300,100</b>	<b>250,025</b>	<b>250,100</b>
<b>Expenditures</b>					
Contractual Services	65,879	56,503	60,441	60,441	72,500
Debt Service	0	0	0	0	0
<b>Total Expenditures</b>	<b>65,879</b>	<b>56,503</b>	<b>60,441</b>	<b>60,441</b>	<b>72,500</b>
<b>Surplus (Deficit)</b>	<b>194,702</b>	<b>192,667</b>	<b>239,659</b>	<b>189,584</b>	<b>177,600</b>
<b>Ending Fund Balance</b>	<b>(1,349,678)</b>	<b>(1,157,011)</b>	<b>(868,173)</b>	<b>(967,427)</b>	<b>(789,827)</b>
	<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) This TIF is expected to be positive towards the end of its term.



			2018 Actual	2019 Actual	2020 Budget	2020 Estimated	FY 2021 Budget
TIF #2 KIRCHOFF &							
40-Property Taxes							
37	40086	CURRENT LEVY - TIF	\$259,243	\$249,129	\$300,000	\$250,000	\$250,000
<b>Total Property Taxes</b>			\$259,243	\$249,129	\$300,000	\$250,000	\$250,000
46-Investment							
37	47710	INVESTMENT EARNINGS	\$1,338	\$41	\$100	\$25	\$100
<b>Total Investment Earnings</b>			\$1,338	\$41	\$100	\$25	\$100
47-Miscellaneous							
37	48790	MISCELLANEOUS INCOME	\$0	\$0	\$0	\$0	\$0
<b>Total Miscellaneous Income</b>			\$0	\$0	\$0	\$0	\$0
<b>Total Revenues</b>			\$260,582	\$249,170	\$300,100	\$250,025	\$250,100
TIF #2 TIF							
52-Contractual							
37002030	54040	ADMINISTRATIVE FEES	\$54,615	\$56,253	\$57,941	\$57,941	\$70,000
37002030	54211	PAYING AGENT FEES	\$0	\$0	\$0	\$0	\$0
37002030	54270	PRINTING AND DUPLICATING	\$0	\$0	\$0	\$0	\$0
37002030	54610	PROFESSIONAL SERVICES	\$10,804	\$250	\$2,500	\$2,500	\$2,500
37002030	54611	OTHER SERVICES	\$0	\$0	\$0	\$0	\$0
37002030	54640	OUTSIDE REPAIR AND MAINTENANCE	\$460	\$0	\$0	\$0	\$0
<b>Total Contractual Services</b>			\$65,879	\$56,503	\$60,441	\$60,441	\$72,500
<b>Total Expenses</b>			\$65,879	\$56,503	\$60,441	\$60,441	\$72,500

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 Actual	FY 2020 Budget	FY 2020 Estimate	FY 2021 Budget	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
<b>Revenues</b>																
Annual Tax Increment	\$ -	\$ 1,244,369	\$ 2,950,423	\$ 3,622,731	\$ 3,000,000	\$ 3,000,000	\$ 3,300,000	\$ 3,500,000	\$ 3,500,000	\$ 3,500,000	\$ 3,500,000	\$ 3,600,000	\$ -	\$ -	\$ -	\$ -
Interest Earnings	0	50	221	1,329	250	250	250	250	250	250	250	250	0	0	0	0
<b>Total Revenue</b>	<b>0</b>	<b>1,244,419</b>	<b>2,950,644</b>	<b>3,624,060</b>	<b>3,000,250</b>	<b>3,000,250</b>	<b>3,300,250</b>	<b>3,500,250</b>	<b>3,500,250</b>	<b>3,500,250</b>	<b>3,500,250</b>	<b>3,600,250</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Expenditures</b>																
Contractual & Other Services	50,178	713,929	191,933	16,560	0	2,000	2,000	2,000	2,000	2,000	2,000	2,000	0	0	0	0
TIF Payment to A.J. Gallagher Insurance	0	0	0	6,634,155	2,943,975	2,940,000	3,240,000	3,440,000	3,440,000	3,425,000	3,425,000	3,455,845				
City Administrative Chargeback	50,000	51,500	53,045	54,636	56,275	56,275	57,693	59,424	61,207	63,043	64,934	66,882		0	0	0
<b>Total Expenditures</b>	<b>\$ 100,178</b>	<b>\$ 765,429</b>	<b>\$ 244,978</b>	<b>\$ 6,705,351</b>	<b>\$ 3,000,250</b>	<b>\$ 2,998,275</b>	<b>\$ 3,299,693</b>	<b>\$ 3,501,424</b>	<b>\$ 3,503,207</b>	<b>\$ 3,490,043</b>	<b>\$ 3,491,934</b>	<b>\$ 3,524,727</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Surplus (Deficit)	(100,178)	478,990	2,705,666	(3,081,291)	0	1,975	557	(1,174)	(2,957)	10,207	8,316	75,523	0	0	0	0
Ending Fund Balance	\$ (100,178)	\$ 378,813	\$ 3,084,480	\$ 3,189	\$ -	\$ 5,164	\$ 5,721	\$ 4,547	\$ 1,591	\$ 11,798	\$ 20,114	\$ 95,637	\$ -	\$ -	\$ -	\$ -
	Year 1	Year 2	Year 3	Year 4	Year 5	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's first payment to AJ Gallagher Insurance took place in FY 2019 per the Redevelopment Agreement.

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



			2018 Actual	2019 Actual	2020 Budget	2020 Estimated	FY 2021 Budget
TIF #4 GOLF ROAD							
40-Property Taxes							
38	40086	CURRENT LEVY - TIF	\$2,950,424	\$3,622,731	\$3,000,000	\$3,000,000	\$3,300,000
<b>Total Property Taxes</b>			<b>\$2,950,424</b>	<b>\$3,622,731</b>	<b>\$3,000,000</b>	<b>\$3,000,000</b>	<b>\$3,300,000</b>
46-Investment							
38	47710	INVESTMENT EARNINGS	\$221	\$1,330	\$250	\$250	\$250
<b>Total Investment Earnings</b>			<b>\$221</b>	<b>\$1,330</b>	<b>\$250</b>	<b>\$250</b>	<b>\$250</b>
<b>Total Revenues</b>			<b>\$2,950,645</b>	<b>\$3,624,061</b>	<b>\$3,000,250</b>	<b>\$3,000,250</b>	<b>\$3,300,250</b>
TIF #4 TIF							
52-Contractual							
38002030	54040	ADMINISTRATIVE FEES	\$53,045	\$54,636	\$56,275	\$56,275	\$57,693
38002030	54610	PROFESSIONAL SERVICES	\$855	\$15,730	\$750	\$2,000	\$2,000
38002030	54611	OTHER SERVICES	\$0	\$6,634,155	\$5,820,132	\$2,940,000	\$3,240,000
<b>Total Contractual Services</b>			<b>\$53,900</b>	<b>\$6,704,521</b>	<b>\$5,877,157</b>	<b>\$2,998,275</b>	<b>\$3,299,693</b>
54-Capital							
38002030	60020	IMPROVEMENTS NOT TO BUILDINGS	\$191,078	\$830	\$0	\$0	\$0
<b>Total Capital Expenditures</b>			<b>\$191,078</b>	<b>\$830</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Expenses</b>			<b>\$244,978</b>	<b>\$6,705,351</b>	<b>\$5,877,157</b>	<b>\$2,998,275</b>	<b>\$3,299,693</b>

## FIRE STATIONS FUND (83)

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

	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimated Projection	FY 2021 Budget
<b>Revenue</b>					
Bond Issuance	\$ 9,500,000	\$ 4,262,240	\$ -	\$ -	\$ -
Premium on Bond Issuance	451,852	318,599	0	0	0
Property Tax Levy	(82,859)	0	946,166	946,166	946,166
Interest Earnings	8,523	252,993	50,000	75,000	100,000
Transfers in	0	821,859	0	0	0
<b>Total Revenue</b>	<b>9,877,516</b>	<b>5,655,691</b>	<b>996,166</b>	<b>1,021,166</b>	<b>1,046,166</b>
<b>Expenditures</b>					
Fire Stations Project	2,025,035	9,429,000	4,425,736	1,901,075	0
Debt Service	78,040	874,802	1,010,575	1,010,575	1,011,673
Transfer to Building & Land Fund	0	1,060,000	0	0	0
Transfer to Local Road Fund	0	1,060,000	0	0	0
<b>Total Expenditures</b>	<b>2,103,075</b>	<b>12,423,802</b>	<b>5,436,311</b>	<b>2,911,650</b>	<b>1,011,673</b>
<b>Surplus (Deficit)</b>	<b>7,774,441</b>	<b>(6,768,111)</b>	<b>(4,440,145)</b>	<b>(1,890,484)</b>	<b>34,493</b>
<b>Ending Fund Balance</b>	<b>\$ 8,709,355</b>	<b>\$ 1,941,244</b>	<b>\$ -</b>	<b>\$ 50,760</b>	<b>\$ 85,253</b>
	<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.
- 4) The City's Auditors will audit this fund for the FY 2020 Audit (as in past years). The final available remaining budget will be determined after the FY 2020 Audit is completed (presented to the City Council in June 2021).



			2018 Actual	2019 Actual	2020 Budget	2020 Estimated	FY 2021 Budget	
FIRE STATIONS								
40-Property Taxes								
83	40083	PTAX - FIRE STATIONS DEBT	\$0	\$0	\$946,166	\$946,166	\$946,166	
<b>Total Property Taxes</b>			\$0	\$0	\$946,166	\$946,166	\$946,166	
46-Investment								
83	47710	INVESTMENT EARNINGS	\$0	\$0	\$0	\$0	\$0	
83	47720	2018 BOND INTEREST EARNINGS	\$8,521	\$158,852	\$50,000	\$5,000	\$0	
83	47721	2019 BOND INTEREST EARNINGS	\$0	\$77,734	\$0	\$35,000	\$50,000	
83	47722	IPRIME PMA INT EARNINGS	\$0	\$16,407	\$0	\$35,000	\$50,000	
<b>Total Investment Earnings</b>			\$8,521	\$252,993	\$50,000	\$75,000	\$100,000	
47-Miscellaneous								
83	47714	PROPERTY TAX CREDIT	-\$82,659	\$0	\$0	\$0	\$0	
83	48790	MISCELLANEOUS INCOME	\$2	\$0	\$0	\$0	\$0	
<b>Total Miscellaneous Income</b>			-\$82,657	\$0	\$0	\$0	\$0	
48-Other Financing								
83	49901	TSR FROM GENERAL	\$0	\$821,859	\$0	\$0	\$0	
83	49000	2018 BOND PROCEEDS	\$9,500,000	\$0	\$0	\$0	\$0	
83	49002	2018 BOND PREMIUM	\$451,852	\$0	\$0	\$0	\$0	
83	49904	2019 BOND PROCEEDS	\$0	\$4,262,240	\$0	\$0	\$0	
83	49905	2019 BOND PREMIUM	\$0	\$318,599	\$0	\$0	\$0	
83	49918	TSR FROM 2018 BOND	\$0	\$0	\$0	\$0	\$0	
<b>Total Other Financing Scrs</b>			\$9,951,852	\$5,402,697	\$0	\$0	\$0	
<b>Total Revenues</b>			\$9,877,716	\$5,655,691	\$996,166	\$1,021,166	\$1,046,166	
FIRE STATIONS								
52-Contractual								
83005050	54610	PROFESSIONAL SERVICES	\$157,242	\$21,489	\$0	\$0	\$0	
<b>Total Contractual Services</b>			\$157,242	\$21,489	\$0	\$0	\$0	
54-Capital								
83005050	60010	BUILDING IMPROVEMENTS	\$1,785,134	\$9,407,106	\$4,425,736	\$1,901,075	\$0	
<b>Total Capital Expenditures</b>			\$1,785,134	\$9,407,106	\$4,425,736	\$1,901,075	\$0	
55-Debt Service								
83005050	70110	INTEREST	\$0	\$500,151	\$537,676	\$537,676	\$518,760	
			<i>Line Item Detail Description</i>				<i>Detail Total</i>	
			<i>2018 Bond - Matures FY 2038</i>				<i>\$354,000</i>	
			<i>2019 Bond - Matures FY 2039</i>				<i>\$164,760</i>	
			<i>Detail Total</i>				<i>\$518,760</i>	
83005050	70100	PRINCIPAL PAYMENTS	\$0	\$320,000	\$472,899	\$472,899	\$492,913	
			<i>Line Item Detail Description</i>				<i>Detail Total</i>	
			<i>2019 Bond - Matures FY 2039</i>				<i>\$147,913</i>	
			<i>2018 Bond - Matures FY 2038</i>				<i>\$345,000</i>	
			<i>Detail Total</i>				<i>\$492,913</i>	
<b>Total Debt Service</b>			\$0	\$820,151	\$1,010,575	\$1,010,575	\$1,011,673	
56-Other Financing								
83005050	80061	TSR TO LOCAL ROAD FUND	\$0	\$1,060,000	\$0	\$0	\$0	

# FY 2021 Budget



			2018 Actual	2019 Actual	2020 Budget	2020 Estimated	FY 2021 Budget
83005050	80033	TSR TO BUILDING & LAND FUND	\$0	\$1,060,000	\$0	\$0	\$0
83005050	80001	TSR TO GENERAL FUND	\$0	\$0	\$0	\$0	\$0
		<b>Total Other Financing Uses</b>	\$0	\$2,120,000	\$0	\$0	\$0
		<b>Total Expenses</b>	\$1,942,376	\$12,368,746	\$5,436,311	\$2,911,650	\$1,011,673

## 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 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimated Projection	FY 2021 Budget
<b>Revenue</b>					
Taxes	\$ 67,398	\$ 203	\$ -	\$ -	\$ -
Charges for Service	11,708,172	11,559,228	12,244,500	11,267,000	11,581,000
Investment Earnings	41,614	185,938	50,000	50,000	50,000
Miscellaneous	14,402	37,939	6,000	17,000	60,000
<b>Total Revenue</b>	<b>11,831,586</b>	<b>11,783,308</b>	<b>12,300,500</b>	<b>11,334,000</b>	<b>11,691,000</b>
<b>Expenses</b>					
Salaries	1,231,648	1,374,508	1,580,406	1,453,074	1,627,568
Benefits	626,478	542,741	696,858	618,449	687,632
Contractual Services	2,504,602	2,471,681	2,643,835	2,612,380	2,753,760
JAWA/Water Supply	3,988,397	3,749,742	4,300,000	3,500,000	3,900,000
Supplies	231,152	257,786	268,525	248,075	284,525
Capital Outlay	1,165,107	3,410,000	6,040,000	4,760,000	2,765,000
Debt Service	365,859	463,492	453,068	453,068	475,293
<b>Total Expenses</b>	<b>10,113,243</b>	<b>12,269,950</b>	<b>15,982,692</b>	<b>13,645,046</b>	<b>12,493,778</b>
<b>Surplus (Deficit)</b>	<b>1,718,343</b>	<b>(486,642)</b>	<b>(3,682,192)</b>	<b>(2,311,046)</b>	<b>(802,778)</b>
<b>Ending Fund Balance Equivalent</b>	<b>\$ 4,783,384</b>	<b>\$ 4,134,531</b>	<b>\$ 4,722,340</b>	<b>\$ 1,823,485</b>	<b>\$ 1,020,707</b>
	<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 2021 (same as 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 2021 BUDGET UTILITIES RATES

**No Change in Any Rates for FY 2021**

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

	FY 2020 Current	FY 2021 Adopted Budget	\$ Change	
Water	\$98.87	\$98.87	No change	<b>NO RATE INCREASE</b>
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	
<b>Total</b>	<b>\$165.55</b>	<b>\$165.55</b>	<b>No change</b>	

### UTILITIES RATES

	FY 2020 Current		FY 2021 Adopted Budget	
<b>No Change in Any Rates for FY 2020</b>				
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) Due to bond issuance and reserve monitoring, the City has stabilized Utilities' rates. There have been no rate increases for Water, Sewer and Stormwater since FY 2019. The rates are the same for FY 2019, FY 2020 and FY 2021.
- 2) Refuse Rate for FY 2019 is the same rate as in FY 2014 to FY 2021 at \$29.95 per month.



			2018 Actual	2019 Actual	2020 Budget	2020 Estimated	FY 2021 Budget
<b>UTILITIES FUND</b>							
<b>40-Property Taxes</b>							
20	40002	CURRENT LEVY SSA #5	\$67,398	\$203	\$0	\$0	\$0
<b>Total Property Taxes</b>			\$67,398	\$203	\$0	\$0	\$0
<b>42-Intergov.</b>							
20	43636	GRANT	\$0	\$0	\$0	\$11,000	\$0
<b>Total Intergov. Revenues</b>			\$0	\$0	\$0	\$11,000	\$0
<b>44-Fines &amp;</b>							
20	46542	PENALTIES	\$96,321	\$91,957	\$75,000	\$10,000	\$75,000
<b>Total Fines &amp; Forfeitures</b>			\$96,321	\$91,957	\$75,000	\$10,000	\$75,000
<b>45-Charges for</b>							
20	46524	WATER METER RENTAL/SALES	\$20,290	\$7,741	\$20,000	\$35,000	\$35,000
20	46610	TAP ON FEES - WATER	\$54,578	\$17,988	\$40,000	\$125,000	\$125,000
20	46612	TAP ON FEES - SEWER	\$63,063	\$13,860	\$50,000	\$75,000	\$75,000
20	46630	TURN ON FEES	\$3,900	\$3,400	\$5,000	\$2,000	\$5,000
20	46720	WATER SERVICE - UNBILLED	\$10,738	\$6,533	\$10,000	\$10,000	\$10,000
20	46751	WATER SERVICE	\$7,957,197	\$8,064,821	\$8,400,000	\$7,800,000	\$8,000,000
20	46752	SEWER SERVICE	\$2,422,891	\$2,419,429	\$2,560,000	\$2,350,000	\$2,450,000
20	46753	STORM WATER SERVICE	\$846,731	\$875,213	\$860,000	\$860,000	\$860,000
20	46761	RECYCLING SERVICE	\$232,465	\$58,285	\$224,500	\$0	\$0
<b>Total Charges for Services</b>			\$11,611,852	\$11,467,271	\$12,169,500	\$11,257,000	\$11,560,000
<b>46-Investment</b>							
20	47710	INVESTMENT EARNINGS	\$41,614	\$108,651	\$25,000	\$25,000	\$25,000
20	47721	2019 BOND INTEREST EARNINGS	\$0	\$77,288	\$25,000	\$25,000	\$25,000
<b>Total Investment Earnings</b>			\$41,614	\$185,938	\$50,000	\$50,000	\$50,000
<b>47-Miscellaneous</b>							
20	48790	MISCELLANEOUS INCOME	\$13,974	\$14,417	\$5,000	\$5,000	\$5,000
20	48792	REIMBURSEMENTS	\$428	\$23,522	\$1,000	\$1,000	\$1,000
<b>Total Miscellaneous Income</b>			\$14,402	\$37,939	\$6,000	\$6,000	\$6,000
<b>Total Revenues</b>			\$11,831,586	\$11,783,310	\$12,300,500	\$11,334,000	\$11,691,000
<b>UTILITIES FINANCE</b>							
<b>50-Salaries</b>							
20202000	50010	SALARIES AND WAGES	\$33,309	\$215,692	\$221,464	\$218,551	\$227,346
20202000	50020	OVERTIME	\$417	\$894	\$500	\$1,500	\$500
<b>Total Salaries</b>			\$33,726	\$216,586	\$221,964	\$220,051	\$227,846
<b>51-Benefits</b>							
20202000	51050	POST EMPLOYMENT HEALTH PLAN	\$737	\$806	\$1,080	\$1,080	\$1,104
20202000	52065	FICA CONTRIBUTION	\$16,340	\$15,889	\$16,284	\$16,255	\$16,901
20202000	52130	GROUP HEALTH INSURANCE	\$53,165	\$37,800	\$40,668	\$32,522	\$30,712
<b>Total Benefits</b>			\$70,242	\$54,495	\$58,032	\$49,857	\$48,717
<b>52-Contractual</b>							
20202000	54040	ADMINISTRATIVE FEES	\$750,000	\$750,000	\$775,000	\$775,000	\$825,000



			2018 Actual	2019 Actual	2020 Budget	2020 Estimated	FY 2021 Budget
20202000	54150	COLLECTIONS TRANSFERS	\$566	\$0	\$0	\$0	\$0
20202000	54210	BANK FEES	\$87,938	\$72,342	\$90,000	\$90,000	\$90,000
20202000	54211	PAYING AGENT FEES	\$0	\$0	\$485	\$485	\$485
20202000	54270	PRINTING AND DUPLICATING	\$4,025	\$0	\$2,600	\$2,600	\$2,600
20202000	54275	VEHICLE MAINTENANCE CHARGEBACK	\$235,000	\$237,350	\$238,000	\$238,000	\$240,000
20202000	54280	LIABILITY INSURANCE CHARGEBACK	\$135,000	\$135,000	\$135,000	\$135,000	\$150,000
20202000	54285	VEHICLE REPLACEMENT CHARGEBACK	\$313,100	\$325,500	\$337,000	\$337,000	\$350,000
20202000	54286	EQUIPMENT CHARGEBACK	\$45,000	\$50,000	\$52,500	\$52,500	\$55,125
20202000	54295	BUILDING & LAND CHARGEBACK	\$155,000	\$162,750	\$165,000	\$165,000	\$170,000
20202000	54310	POSTAGE	\$27,365	\$26,229	\$28,000	\$28,000	\$28,000
20202000	54610	PROFESSIONAL SERVICES	\$9,821	\$8,738	\$15,000	\$15,000	\$15,000
20202000	54611	OTHER SERVICES	\$0	\$0	\$1,000	\$1,000	\$1,000
		<b>Total Contractual Services</b>	\$1,762,814	\$1,767,910	\$1,839,585	\$1,839,585	\$1,927,210
53-Supplies							
20202000	56210	OFFICE SUPPLIES	\$0	\$0	\$500	\$500	\$500
		<b>Total Supplies</b>	\$0	\$0	\$500	\$500	\$500
55-Debt Service							
20202000	70100	PRINCIPAL PAYMENTS	\$0	\$0	\$394,696	\$241,774	\$272,279
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		IEPA Loan - Water					\$60,463
		IEPA Loan - Sewer					\$64,729
		2019 Bond - Matures FY 2039					\$147,087
						<i>Detail Total</i>	\$272,279
20202000	70110	INTEREST	\$59,213	\$184,913	\$214,868	\$211,294	\$203,014
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		IEPA Loan - Sewer					\$18,757
		IEPA Loan - Water					\$20,417
		2019 Bond - Matures FY 2039					\$163,840
						<i>Detail Total</i>	\$203,014
		<b>Total Debt Service</b>	\$59,213	\$184,913	\$609,564	\$453,068	\$475,293
59-IMRF PENSION							
20202000	52061	RETIREMENT PLAN CONTRIBUTION	\$33,345	\$27,048	\$35,855	\$35,610	\$34,587
		<b>Total IMRF PENSION</b>	\$33,345	\$27,048	\$35,855	\$35,610	\$34,587
		<b>Total Expenses</b>	\$1,959,341	\$2,305,288	\$2,765,500	\$2,598,670	\$2,714,153
WATER							
50-Salaries							
20705030	50010	SALARIES AND WAGES	\$609,381	\$572,249	\$670,919	\$545,203	\$574,251
20705030	50015	SEASONAL SALARIES AND WAGES	\$13,350	\$18,955	\$24,000	\$24,000	\$24,000
20705030	50020	OVERTIME	\$51,870	\$67,978	\$70,000	\$70,000	\$70,000
		<b>Total Salaries</b>	\$674,601	\$659,182	\$764,919	\$639,203	\$668,251
51-Benefits							
20705030	51041	SICK LEAVE BUYBACK	\$4,042	\$2,177	\$2,064	\$2,064	\$2,231



			2018 Actual	2019 Actual	2020 Budget	2020 Estimated	FY 2021 Budget
20705030	51050	POST EMPLOYMENT HEALTH PLAN	\$11,352	\$5,021	\$10,168	\$10,168	\$4,937
20705030	52065	FICA CONTRIBUTION	\$52,019	\$49,060	\$58,399	\$47,057	\$51,271
20705030	52130	GROUP HEALTH INSURANCE	\$102,693	\$94,748	\$149,919	\$122,638	\$86,925
		<b>Total Benefits</b>	\$170,106	\$151,006	\$220,550	\$181,927	\$145,364
52-Contractual							
20705030	53090	PHYSICAL EXAMS	\$382	\$313	\$750	\$4,300	\$4,300
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		Hearing Conservation Testing					\$750
		CDL Random Drug Testing					\$750
		Physical Exams					\$2,800
						<i>Detail Total</i>	\$4,300
20705030	53110	PROFESSIONAL DEVELOPMENT	\$1,999	\$5,722	\$12,100	\$5,000	\$12,100
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		Operator Certification Training					\$4,700
		IRMA Safety Training					\$400
		IPSI/MAPSI Training					\$1,500
		NWMC Training					\$500
		Tuition Reimbursement					\$5,000
						<i>Detail Total</i>	\$12,100
20705030	54250	TRAVEL AND LODGING	\$1,501	\$2,780	\$1,200	\$500	\$1,200
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		Travel and Lodging					\$1,200
						<i>Detail Total</i>	\$1,200
20705030	54270	PRINTING AND DUPLICATING	\$2,984	\$939	\$2,000	\$2,500	\$2,000
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		IEPA Consumer Confidence Report					\$2,000
						<i>Detail Total</i>	\$2,000
20705030	54290	UTILITIES	\$94,654	\$109,040	\$95,000	\$94,000	\$95,000
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		Electrical Service					\$73,400
		Natural Gas					\$9,600
		Well Station Electrical					\$12,000
						<i>Detail Total</i>	\$95,000
20705030	54300	TELECOMMUNICATIONS	\$156,151	\$154,865	\$28,800	\$79,275	\$53,800
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		Water System Wireless Service					\$8,500
		SCADA Alarm Monitoring					\$500
		Station Entry Alarms					\$3,000
		Station Phone Lines					\$3,000
		Mobile Phone Service					\$8,000
		Fire Alarm Systems					\$300
		Water System Control Segments					\$2,500
		Station Infrastructure Systems					\$3,000
		Call One Modem Service					\$25,000
						<i>Detail Total</i>	\$53,800
20705030	54310	POSTAGE	\$2,000	\$95	\$1,300	\$1,960	\$1,300
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		Certified Mailings, Violations					\$450
		UPS Fees					\$100
		Cross Connection Program					\$250



			2018 Actual	2019 Actual	2020 Budget	2020 Estimated	FY 2021 Budget
<b>General Mailings</b>							<b>\$500</b>
						<b>Detail Total</b>	<b>\$1,300</b>
20705030	54610	PROFESSIONAL SERVICES	\$108,702	\$122,766	\$147,500	\$149,500	\$147,500
<b>Line Item Detail Description</b>							<b>Detail Total</b>
IEPA Water Testing-Unfunded Mandate							\$17,000
Engineering Services							\$20,000
J.U.L.I.E. Call Center Fees							\$5,500
CCC Report Design Services							\$2,500
Water Facilities Alarm Monitoring							\$2,500
GIS Support Services							\$46,000
Leak Detection Services							\$14,000
GIS Software License/Maint.							\$10,000
SCADA HMI Software License							\$10,000
Utility Locate Services							\$20,000
						<b>Detail Total</b>	<b>\$147,500</b>
20705030	54620	RENTAL AND LEASE PURCHASE	\$0	\$0	\$900	\$385	\$900
<b>Line Item Detail Description</b>							<b>Detail Total</b>
Chlorine (CL2) Cylinder Rental							\$400
Equipment Rental							\$500
						<b>Detail Total</b>	<b>\$900</b>
20705030	54630	DUES AND SUBSCRIPTIONS	\$3,599	\$2,749	\$3,500	\$3,500	\$3,500
<b>Line Item Detail Description</b>							<b>Detail Total</b>
AWWA Membership							\$2,700
APWA Membership							\$800
						<b>Detail Total</b>	<b>\$3,500</b>
20705030	54640	OUTSIDE REPAIR AND MAINTENANCE	\$68,531	\$95,865	\$130,250	\$103,150	\$126,250
<b>Line Item Detail Description</b>							<b>Detail Total</b>
SCADA Programming and Hardware							\$15,000
Generator Technical Service							\$1,000
Contracted Landscaping							\$10,000
Chlorination Services							\$1,500
Cathodic System Maintenance							\$20,000
Water Meter Testing and Repairs							\$10,500
Site Restorations							\$15,000
Chlorination System Calibration and Repair							\$750
Exterior Station Maintenance							\$2,500
Station Component Repairs							\$2,500
Hydrant Painting Services							\$20,000
GIS Equipment Maintenance							\$2,500
Storage Tank Cleaning and Coating							\$10,000
Watermain Emergency Repair Services							\$15,000
						<b>Detail Total</b>	<b>\$126,250</b>
20705030	54900	DISPOSAL / DEBRIS AND WASTE	\$7,680	\$9,975	\$14,000	\$13,500	\$14,000
<b>Line Item Detail Description</b>							<b>Detail Total</b>
Disposal Debris & Waste							\$14,000
						<b>Detail Total</b>	<b>\$14,000</b>
20705030	56600	LAKE MICHIGAN WATER	\$3,988,397	\$3,749,742	\$4,300,000	\$3,500,000	\$3,900,000
<b>Line Item Detail Description</b>							<b>Detail Total</b>
Lake Michigan Water							\$3,900,000
						<b>Detail Total</b>	<b>\$3,900,000</b>
<b>Total Contractual Services</b>			<b>\$4,436,580</b>	<b>\$4,254,851</b>	<b>\$4,737,300</b>	<b>\$3,957,570</b>	<b>\$4,361,850</b>
53-Supplies							
20705030	56100	SUPPLIES UNIFORMS & CLOTHING	\$3,275	\$3,100	\$4,650	\$4,400	\$4,650
<b>Line Item Detail Description</b>							<b>Detail Total</b>
Uniforms							\$2,950



			2018 Actual	2019 Actual	2020 Budget	2020 Estimated	FY 2021 Budget
<i>Safety Equipment</i>							\$1,700
					<i>Detail Total</i>		\$4,650
20705030	56220	OPERATING SUPPLIES	\$26,872	\$24,154	\$25,924	\$25,550	\$27,000
<i>Line Item Detail Description</i>							<i>Detail Total</i>
<i>Station Supplies</i>							\$1,500
<i>CL2 Cylinders and Dechlorination Materials</i>							\$2,100
<i>JULIE Locating Supplies</i>							\$3,500
<i>Cross Connection Program Supplies</i>							\$1,200
<i>Meter Installation Materials</i>							\$1,200
<i>Roadway Materials</i>							\$8,000
<i>Landscape Materials</i>							\$4,000
<i>Emergency Supplies and Barricades</i>							\$2,000
<i>GIS and Technical Supplies</i>							\$3,500
					<i>Detail Total</i>		\$27,000
20705030	56230	SMALL TOOLS AND EQUIPMENT	\$13,997	\$27,255	\$8,000	\$4,650	\$7,950
<i>Line Item Detail Description</i>							<i>Detail Total</i>
<i>Diagnostic Equipment</i>							\$3,750
<i>Chlorine Equipment and Sensors</i>							\$3,000
<i>Hand and Power Tools</i>							\$1,200
					<i>Detail Total</i>		\$7,950
20705030	56240	BOOKS AND PUBLICATIONS	\$353	\$149	\$500	\$200	\$500
<i>Line Item Detail Description</i>							<i>Detail Total</i>
<i>Training Manuals/Code Updates</i>							\$250
<i>NWMC Training Materials</i>							\$250
					<i>Detail Total</i>		\$500
20705030	57280	REPAIR & MAINTENANCE SUPPLIES	\$99,381	\$131,325	\$109,000	\$107,150	\$125,500
<i>Line Item Detail Description</i>							<i>Detail Total</i>
<i>Electrical Equipment Repair</i>							\$7,500
<i>Landscape Material</i>							\$1,000
<i>Gas Chlorinator Replacement</i>							\$2,400
<i>Electrical Control Supplies</i>							\$2,500
<i>Water Main Repair Fittings</i>							\$15,600
<i>Hydrant Repairs</i>							\$23,500
<i>Water Meters</i>							\$50,000
<i>B-Box Repairs &amp; Replacements</i>							\$3,000
<i>Valve Repairs</i>							\$20,000
					<i>Detail Total</i>		\$125,500
<b>Total Supplies</b>			\$143,879	\$185,982	\$148,074	\$141,950	\$165,600
54-Capital							
20705030	60010	BUILDING IMPROVEMENTS	\$19,685	\$17,581	\$0	\$0	\$0
20705030	60020	IMPROVEMENTS NOT TO BUILDINGS	\$96,789	\$14,208	\$4,010,000	\$3,500,000	\$1,405,000
<i>Line Item Detail Description</i>							<i>Detail Total</i>
<i>Watermain Replacement-Arbor Drive</i>							\$550,000
<i>Watermain Replacement Engineering-Arbor Drive</i>							\$175,000
<i>Water Station Back-Up Power Supply - Multi-Year</i>							\$90,000
<i>SCADA System Improvements - Multi-Year</i>							\$75,000
<i>Water System - Emergency Interconnect - Schaumburg</i>							\$25,000
<i>Watermain Extension-East Frontage Road</i>							\$20,000
<i>Water Main Extension-Theda-C &amp; E</i>							\$10,000
<i>Water Main Extension-Ashland-C &amp; E</i>							\$10,000
<i>Elevated Tank Painting - Tank #2</i>							\$350,000
<i>Water Main Replacement Carryover</i>							\$50,000
<i>Hydrant/Valve Replacement Program</i>							\$50,000
					<i>Detail Total</i>		\$1,405,000
<b>Total Capital Expenditures</b>			\$116,473	\$31,789	\$4,010,000	\$3,500,000	\$1,405,000
59-IMRF PENSION							
20705030	52061	RETIREMENT PLAN CONTRIBUTION	\$101,810	\$79,728	\$124,722	\$96,155	\$102,692



		2018 Actual	2019 Actual	2020 Budget	2020 Estimated	FY 2021 Budget	
<b>Total IMRF PENSION</b>		\$101,810	\$79,728	\$124,722	\$96,155	\$102,692	
<b>Total Expenses</b>		\$5,643,450	\$5,362,539	\$10,005,565	\$8,516,806	\$6,848,757	
<b>SEWER</b>							
<b>50-Salaries</b>							
20705035	50010	SALARIES AND WAGES	\$423,513	\$381,833	\$439,425	\$398,878	\$468,998
20705035	50015	SEASONAL SALARIES AND WAGES	\$6,666	\$3,252	\$16,000	\$16,000	\$16,000
20705035	50020	OVERTIME	\$29,831	\$37,622	\$55,000	\$55,000	\$55,000
<b>Total Salaries</b>		\$460,010	\$422,706	\$510,425	\$469,878	\$539,998	
<b>51-Benefits</b>							
20705035	51041	SICK LEAVE BUYBACK	\$2,231	\$2,182	\$2,236	\$2,236	\$5,078
20705035	51050	POST EMPLOYMENT HEALTH PLAN	\$4,057	\$9,317	\$9,173	\$9,173	\$9,386
20705035	52065	FICA CONTRIBUTION	\$34,560	\$32,232	\$38,156	\$34,737	\$40,449
20705035	52130	GROUP HEALTH INSURANCE	\$112,020	\$96,808	\$101,860	\$93,142	\$105,358
<b>Total Benefits</b>		\$152,869	\$140,539	\$151,425	\$139,288	\$160,271	
<b>52-Contractual</b>							
20705035	53090	PHYSICAL EXAMS	\$603	\$281	\$500	\$0	\$0
20705035	53110	PROFESSIONAL DEVELOPMENT	\$2,379	\$3,662	\$10,200	\$5,375	\$10,200
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		<i>IPSI/MAPSI Training</i>				<i>\$1,500</i>	
		<i>Tuition Reimbursement</i>				<i>\$5,000</i>	
		<i>Utilities Seminars</i>				<i>\$3,200</i>	
		<i>IRMA Injury Prevention Program</i>				<i>\$500</i>	
						<i>Detail Total</i>	<i>\$10,200</i>
20705035	54290	UTILITIES	\$0	\$0	\$1,000	\$1,000	\$1,000
20705035	54300	TELECOMMUNICATIONS	\$0	\$1,381	\$2,500	\$2,500	\$2,500
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
						<i>Detail Total</i>	<i>\$2,500</i>
						<i>Detail Total</i>	<i>\$2,500</i>
20705035	54610	PROFESSIONAL SERVICES	\$56,759	\$43,232	\$71,000	\$69,000	\$71,000
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		<i>Engineering Services</i>				<i>\$25,000</i>	
		<i>GIS Support Services</i>				<i>\$46,000</i>	
						<i>Detail Total</i>	<i>\$71,000</i>
20705035	54640	OUTSIDE REPAIR AND MAINTENANCE	\$33,658	\$5,479	\$49,500	\$44,500	\$49,500
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		<i>Site Restorations</i>				<i>\$11,000</i>	
		<i>Lift Station Repairs</i>				<i>\$10,000</i>	
		<i>Emergency Sewer Repairs and Investigation</i>				<i>\$20,000</i>	
		<i>Specialty Equipment Repairs</i>				<i>\$4,500</i>	
		<i>SCADA System Repair and Maintenance</i>				<i>\$4,000</i>	
						<i>Detail Total</i>	<i>\$49,500</i>
20705035	54900	DISPOSAL / DEBRIS AND WASTE	\$5,929	\$7,600	\$10,000	\$7,500	\$10,000
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		<i>Excavation Disposal Debris &amp; Waste</i>				<i>\$10,000</i>	
						<i>Detail Total</i>	<i>\$10,000</i>
<b>Total Contractual Services</b>		\$99,328	\$61,634	\$144,700	\$129,875	\$144,200	
<b>53-Supplies</b>							



			2018 Actual	2019 Actual	2020 Budget	2020 Estimated	FY 2021 Budget	
20705035	56100	SUPPLIES UNIFORMS & CLOTHING	\$3,754	\$5,099	\$7,100	\$6,925	\$7,100	
			<i>Line Item Detail Description</i>				<i>Detail Total</i>	
			<i>Uniforms</i>					\$4,100
			<i>Safety Equipment</i>					\$3,000
							<i>Detail Total</i>	\$7,100
20705035	56220	OPERATING SUPPLIES	\$24,103	\$26,507	\$29,500	\$29,400	\$29,500	
			<i>Line Item Detail Description</i>				<i>Detail Total</i>	
			<i>Roadway and Sewer Repair Materials</i>					\$15,000
			<i>Site Restoration Materials</i>					\$5,000
			<i>Biochemical Grease Remover</i>					\$7,500
			<i>Emergency Supplies and Barricades</i>					\$2,000
							<i>Detail Total</i>	\$29,500
20705035	56230	SMALL TOOLS AND EQUIPMENT	\$3,083	\$5,866	\$7,550	\$6,960	\$7,550	
			<i>Line Item Detail Description</i>				<i>Detail Total</i>	
			<i>Hand Tools</i>					\$1,000
			<i>Confined Space Gas Detector</i>					\$800
			<i>Emergency Sewer Equipment</i>					\$5,000
			<i>High Volume Safety Equipment</i>					\$750
							<i>Detail Total</i>	\$7,550
20705035	57280	REPAIR & MAINTENANCE SUPPLIES	\$29,631	\$9,504	\$34,500	\$28,175	\$34,500	
			<i>Line Item Detail Description</i>				<i>Detail Total</i>	
			<i>Small Equipment Parts and Supplies</i>					\$10,000
			<i>Seal Tight Manhole Covers</i>					\$7,500
			<i>Emergency Repair Supplies</i>					\$5,000
			<i>Lift Station Supplies</i>					\$3,000
			<i>Specialty Equipment Parts</i>					\$5,000
			<i>Sewer System Maintenance Supplies</i>					\$4,000
							<i>Detail Total</i>	\$34,500
<b>Total Supplies</b>			\$60,572	\$46,976	\$78,650	\$71,460	\$78,650	
54-Capital								
20705035	60020	IMPROVEMENTS NOT TO BUILDINGS	\$65,755	\$32,271	\$1,370,000	\$750,000	\$875,000	
			<i>Line Item Detail Description</i>				<i>Detail Total</i>	
			<i>Sanitary Pipe Rehabilitation Program</i>					\$195,000
			<i>Sanitary Manhole Program</i>					\$90,000
			<i>Sanitary Sewer Improvements-MWRD</i>					\$50,000
			<i>New Sanitary Installation - Brookview and Sunset</i>					\$500,000
			<i>GIS/Technology Equipment</i>					\$25,000
			<i>Sanitary Sewer Installation-Brockway-Eng</i>					\$15,000
							<i>Detail Total</i>	\$875,000
<b>Total Capital Expenditures</b>			\$65,755	\$32,271	\$1,370,000	\$750,000	\$875,000	
59-IMRF PENSION								
20705035	52061	RETIREMENT PLAN CONTRIBUTION	\$70,553	\$53,704	\$81,625	\$68,762	\$82,340	
			<b>Total IMRF PENSION</b>					\$82,340
<b>Total Expenses</b>			\$909,086	\$757,831	\$2,336,825	\$1,629,263	\$1,880,459	
STORMWATER								
50-Salaries								
20705040	50010	SALARIES AND WAGES	\$53,783	\$65,634	\$52,098	\$92,942	\$160,473	
20705040	50015	SEASONAL SALARIES AND WAGES	\$6,829	\$7,474	\$16,000	\$16,000	\$16,000	
20705040	50020	OVERTIME	\$2,699	\$2,927	\$15,000	\$15,000	\$15,000	
<b>Total Salaries</b>			\$63,311	\$76,035	\$83,098	\$123,942	\$191,473	
51-Benefits								
20705040	51041	SICK LEAVE BUYBACK	\$0	\$1,929	\$0	\$0	\$2,064	
20705040	51050	POST EMPLOYMENT HEALTH PLAN	\$1,698	\$219	\$237	\$237	\$2,771	



			2018 Actual	2019 Actual	2020 Budget	2020 Estimated	FY 2021 Budget
20705040	52065	FICA CONTRIBUTION	\$4,898	\$6,115	\$6,684	\$7,984	\$14,201
20705040	52130	GROUP HEALTH INSURANCE	\$12,242	\$18,892	\$3,604	\$22,404	\$65,246
		<b>Total Benefits</b>	\$18,837	\$27,156	\$10,525	\$30,625	\$84,282
52-Contractual							
20705040	53090	PHYSICAL EXAMS	\$0	\$0	\$250	\$0	\$0
20705040	54300	TELECOMMUNICATIONS	\$0	\$0	\$0	\$500	\$500
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		<i>Telecommunication</i>					\$500
						<i>Detail Total</i>	\$500
20705040	54610	PROFESSIONAL SERVICES	\$105,448	\$59,574	\$84,000	\$82,250	\$84,500
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		<i>Pond Weed Control</i>					\$8,500
		<i>GIS Support &amp; Mnt</i>					\$46,000
		<i>Stormwater Engineering Services</i>					\$30,000
						<i>Detail Total</i>	\$84,500
20705040	54611	OTHER SERVICES	\$1,000	\$2,311	\$6,000	\$5,800	\$6,000
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		<i>NPDES Annual Permit Fee</i>					\$1,000
		<i>NPDES Engineering &amp; Inspections</i>					\$5,000
						<i>Detail Total</i>	\$6,000
20705040	54640	OUTSIDE REPAIR AND MAINTENANCE	\$82,278	\$68,969	\$122,000	\$87,300	\$119,500
		<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>					\$15,000
		<i>Inspection/Cleaning Program</i>					\$15,000
						<i>Detail Total</i>	\$119,500
20705040	54900	DISPOSAL / DEBRIS AND WASTE	\$5,551	\$6,175	\$9,620	\$9,500	\$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
		<b>Total Contractual Services</b>	\$194,277	\$137,029	\$221,870	\$185,350	\$220,500
53-Supplies							
20705040	56100	SUPPLIES UNIFORMS & CLOTHING	\$416	\$577	\$775	\$725	\$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	\$11,613	\$6,378	\$15,250	\$14,455	\$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	\$1,613	\$2,073	\$2,750	\$2,185	\$2,750



		2018 Actual	2019 Actual	2020 Budget	2020 Estimated	FY 2021 Budget	
		<i>Line Item Detail Description</i>			<i>Detail Total</i>		
						<b>\$500</b>	
						<b>\$750</b>	
						<b>\$1,500</b>	
						<b>\$2,750</b>	
20705040	57280	REPAIR & MAINTENANCE SUPPLIES	\$13,058	\$15,799	\$21,000	\$16,800	\$21,000
		<i>Line Item Detail Description</i>			<i>Detail Total</i>		
						<b>\$10,000</b>	
						<b>\$4,000</b>	
						<b>\$4,000</b>	
						<b>\$2,000</b>	
						<b>\$1,000</b>	
						<b>\$21,000</b>	
		<b>Total Supplies</b>	\$26,701	\$24,827	\$39,775	\$34,165	\$39,775
54-Capital							
20705040	60020	IMPROVEMENTS NOT TO BUILDINGS	\$24,505	\$106,181	\$660,000	\$510,000	\$485,000
		<i>Line Item Detail Description</i>			<i>Detail Total</i>		
						<b>\$150,000</b>	
						<b>\$60,000</b>	
						<b>\$25,000</b>	
						<b>\$75,000</b>	
						<b>\$150,000</b>	
						<b>\$25,000</b>	
						<b>\$485,000</b>	
		<b>Total Capital Expenditures</b>	\$24,505	\$106,181	\$660,000	\$510,000	\$485,000
59-IMRF PENSION							
20705040	52061	RETIREMENT PLAN CONTRIBUTION	\$8,714	\$9,067	\$14,124	\$16,226	\$29,379
		<b>Total IMRF PENSION</b>	\$8,714	\$9,067	\$14,124	\$16,226	\$29,379
		<b>Total Expenses</b>	\$336,345	\$380,295	\$1,029,392	\$900,308	\$1,050,409

## 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 2018 Actual	FY 2019 Actual	FY 2020 Adopted Budget	FY 2020 Estimated Projection	FY 2021 Adopted Budget
<b>Revenue</b>					
Charges for Service	2,166,195	2,171,243	2,163,924	2,142,465	2,145,600
Miscellaneous	16,438	6,776	28,000	3,000	3,000
<b>Total Revenue</b>	<b>2,182,633</b>	<b>2,178,019</b>	<b>2,191,924</b>	<b>2,145,465</b>	<b>2,148,600</b>
<b>Expenses</b>					
Salaries	230,730	255,957	290,538	256,123	280,858
Benefits	138,404	119,508	152,193	154,915	174,483
Contractual Services	1,821,886	1,826,379	1,868,050	1,809,500	1,944,460
Supplies	7,029	6,349	11,850	8,325	11,450
<b>Total Expenses</b>	<b>2,198,049</b>	<b>2,208,193</b>	<b>2,322,631</b>	<b>2,228,863</b>	<b>2,411,251</b>
<b>Surplus (Deficit)</b>	<b>(15,416)</b>	<b>(30,174)</b>	<b>(130,707)</b>	<b>(83,398)</b>	<b>(262,651)</b>
<b>Ending Fund Balance Equivalent</b>	<b>1,054,110</b>	<b>1,029,931</b>	<b>822,511</b>	<b>870,864</b>	<b>718,526</b>
	48%	47%	35%	39%	30%
<b>Refuse Fund Balance Policy Range = 30% to 50% of Expenses</b>					
	<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) There is no rate increase to the monthly Refuse Rate of \$29.95.
- 3) 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.



			2018 Actual	2019 Actual	2020 Budget	2020 Estimated	FY 2021 Budget
<b>REFUSE FUND</b>							
<b>44-Fines &amp;</b>							
16	46542	PENALTIES	\$23,805	\$24,781	\$25,000	\$1,865	\$5,000
<b>Total Fines &amp; Forfeitures</b>			\$23,805	\$24,781	\$25,000	\$1,865	\$5,000
<b>45-Charges for</b>							
16	46640	SPECIAL SVC	\$200	\$50	\$500	\$500	\$500
16	46645	SPECIAL SVC - BRUSH PICK UP	\$0	\$0	\$100	\$100	\$100
16	46755	REFUSE SERVICE	\$2,142,190	\$2,146,411	\$2,138,324	\$2,140,000	\$2,140,000
<b>Total Charges for Services</b>			\$2,142,390	\$2,146,461	\$2,138,924	\$2,140,600	\$2,140,600
<b>46-Investment</b>							
16	47710	INVESTMENT EARNINGS	\$3,827	\$4,196	\$1,500	\$2,500	\$2,500
<b>Total Investment Earnings</b>			\$3,827	\$4,196	\$1,500	\$2,500	\$2,500
<b>47-Miscellaneous</b>							
16	48790	MISCELLANEOUS INCOME	\$584	\$2,580	\$500	\$500	\$500
16	48792	REIMBURSEMENTS	\$727	\$0	\$0	\$0	\$0
16	48795	RECYCLING INCENTIVE PROGRAM	\$11,301	\$0	\$26,000	\$0	\$0
<b>Total Miscellaneous Income</b>			\$12,611	\$2,580	\$26,500	\$500	\$500
<b>Total Revenues</b>			\$2,182,633	\$2,178,019	\$2,191,924	\$2,145,465	\$2,148,600
<b>REFUSE FINANCE</b>							
<b>52-Contractual</b>							
16202000	54040	ADMINISTRATIVE FEES	\$415,000	\$422,300	\$435,000	\$435,000	\$500,000
16202000	54210	BANK FEES	\$15,520	\$11,939	\$25,000	\$15,000	\$15,000
16202000	54275	VEHICLE MAINTENANCE CHARGEBACK	\$200,000	\$191,900	\$200,000	\$200,000	\$205,000
16202000	54280	LIABILITY INSURANCE CHARGEBACK	\$75,000	\$75,000	\$75,000	\$75,000	\$80,000
16202000	54285	VEHICLE REPLACEMENT CHARGEBACK	\$165,000	\$175,000	\$180,000	\$180,000	\$185,000
16202000	54286	EQUIPMENT CHARGEBACK	\$45,000	\$42,000	\$44,100	\$44,100	\$47,000
16202000	54295	BUILDING & LAND CHARGEBACK	\$65,000	\$63,000	\$65,000	\$65,000	\$70,000
16202000	54310	POSTAGE	\$5,932	\$4,629	\$8,000	\$5,000	\$5,000
16202000	54610	PROFESSIONAL SERVICES	\$2,329	\$2,127	\$3,000	\$3,000	\$3,000
<b>Total Contractual Services</b>			\$988,781	\$987,895	\$1,035,100	\$1,022,100	\$1,110,000
<b>Total Expenses</b>			\$988,781	\$987,895	\$1,035,100	\$1,022,100	\$1,110,000
<b>REFUSE</b>							
<b>50-Salaries</b>							
16705045	50010	SALARIES AND WAGES	\$216,902	\$241,350	\$249,538	\$251,123	\$259,858
16705045	50015	SEASONAL SALARIES AND WAGES	\$6,376	\$6,610	\$16,000	\$0	\$16,000
16705045	50020	OVERTIME	\$7,452	\$7,998	\$25,000	\$5,000	\$5,000
<b>Total Salaries</b>			\$230,730	\$255,957	\$290,538	\$256,123	\$280,858
<b>51-Benefits</b>							
16705045	51041	SICK LEAVE BUYBACK	\$24	\$0	\$0	\$0	\$0
16705045	51050	POST EMPLOYMENT HEALTH PLAN	\$1,140	\$1,179	\$1,221	\$1,221	\$1,259
16705045	52065	FICA CONTRIBUTION	\$20,289	\$19,521	\$21,601	\$18,556	\$22,032



			2018 Actual	2019 Actual	2020 Budget	2020 Estimated	FY 2021 Budget
16705045	52130	GROUP HEALTH INSURANCE	\$77,790	\$66,608	\$81,888	\$93,754	\$105,151
		<b>Total Benefits</b>	\$99,242	\$87,308	\$104,710	\$113,531	\$128,442
52-Contractual							
16705045	53090	PHYSICAL EXAMS	\$1,009	\$563	\$500	\$0	\$0
16705045	53110	PROFESSIONAL DEVELOPMENT	\$293	\$0	\$2,300	\$300	\$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
							<b>Detail Total</b>
							\$2,300
16705045	54225	DUMP FEES	\$518,779	\$579,905	\$560,150	\$518,750	\$535,150
		<i>Line Item Detail Description</i>					<i>Detail Total</i>
		<i>Refuse Disposal</i>					\$412,750
		<i>Landscape Waste</i>					\$82,400
		<i>SWANCC True Up</i>					\$40,000
							<b>Detail Total</b>
							\$535,150
16705045	54270	PRINTING AND DUPLICATING	\$500	\$0	\$500	\$250	\$500
		<i>Line Item Detail Description</i>					<i>Detail Total</i>
		<i>Refuse Guidelines</i>					\$250
		<i>Refuse Door Tags</i>					\$250
							<b>Detail Total</b>
							\$500
16705045	54300	TELECOMMUNICATIONS	\$179	\$0	\$0	\$0	\$0
16705045	54611	OTHER SERVICES	\$1,875	\$1,031	\$1,500	\$1,100	\$1,500
		<i>Line Item Detail Description</i>					<i>Detail Total</i>
		<i>Portable Facility Rental</i>					\$500
		<i>SWAP Program</i>					\$1,000
							<b>Detail Total</b>
							\$1,500
16705045	54615	RECYCLING PROGRAM	\$310,469	\$256,985	\$267,000	\$267,000	\$294,010
		<i>Line Item Detail Description</i>					<i>Detail Total</i>
		<i>Recycling Collection</i>					\$293,760
		<i>Brochures</i>					\$250
							<b>Detail Total</b>
							\$294,010
16705045	54250	TRAVEL AND LODGING	\$0	\$0	\$1,000	\$0	\$1,000
		<i>Line Item Detail Description</i>					<i>Detail Total</i>
		<i>Travel and Lodging</i>					\$1,000
							<b>Detail Total</b>
							\$1,000
		<b>Total Contractual Services</b>	\$833,105	\$838,484	\$832,950	\$787,400	\$834,460
53-Supplies							
16705045	56100	SUPPLIES UNIFORMS & CLOTHING	\$2,024	\$3,366	\$3,200	\$2,000	\$3,200
		<i>Line Item Detail Description</i>					<i>Detail Total</i>
		<i>Uniforms</i>					\$2,200
		<i>Safety Equipment</i>					\$1,000
							<b>Detail Total</b>
							\$3,200
16705045	56220	OPERATING SUPPLIES	\$4,683	\$2,862	\$8,300	\$6,000	\$7,900
		<i>Line Item Detail Description</i>					<i>Detail Total</i>
		<i>Container Replacement 2YD</i>					\$400
		<i>Recycling Cart Replacement</i>					\$2,500
		<i>Community Events Fencing &amp; Supplies</i>					\$5,000



## 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 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimated Projection	FY 2021 Budget
<b>Revenue</b>					
Charges for Service	1,551,762	1,551,508	1,543,000	1,543,000	1,557,500
Miscellaneous	6,509	1,697	6,500	6,025	5,525
<b>Total Revenue</b>	<b>1,558,270</b>	<b>1,553,205</b>	<b>1,549,500</b>	<b>1,549,025</b>	<b>1,563,025</b>
<b>Expenses</b>					
Salaries	364,177	376,781	380,940	347,257	373,672
Benefits	165,919	161,065	175,039	153,722	153,877
Contractual Services	492,717	481,659	534,100	509,705	603,825
Supplies	388,440	376,552	491,100	388,760	486,750
<b>Total Expenses</b>	<b>1,411,254</b>	<b>1,396,057</b>	<b>1,581,179</b>	<b>1,399,444</b>	<b>1,618,124</b>
<b>Surplus (Deficit)</b>	<b>147,016</b>	<b>157,148</b>	<b>(31,679)</b>	<b>149,581</b>	<b>(55,099)</b>
<b>Ending Fund Balance Equivalent</b>	<b>1,027,885</b>	<b>1,185,030</b>	<b>1,143,692</b>	<b>1,334,611</b>	<b>1,279,512</b>
	<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 2021 chargebacks have been increased slightly but are not at full funding.
- 2) This Fund is in parameters with the Garage Fund Balance Policy with holding \$1.0 to 1.5 million in reserves annually.



			2018 Actual	2019 Actual	2020 Budget	2020 Estimated	FY 2021 Budget
GARAGE FUND							
45-Charges for							
14	46540	SERVICE FEES - PARK DIST	\$17,562	\$13,859	\$15,000	\$15,000	\$15,000
14	46901	SVC CHARGEBACK - GENERAL	\$919,200	\$928,400	\$930,000	\$930,000	\$937,500
14	46916	SVC CHARGEBACK - REFUSE	\$200,000	\$191,900	\$200,000	\$200,000	\$205,000
14	46920	SVC CHARGEBACK - UTILITIES	\$235,000	\$237,350	\$238,000	\$238,000	\$240,000
14	46961	SVC CHARGEBACK - LOCAL ROADS	\$180,000	\$180,000	\$160,000	\$160,000	\$160,000
		<b>Total Charges for Services</b>	\$1,551,762	\$1,551,509	\$1,543,000	\$1,543,000	\$1,557,500
46-Investment							
14	47710	INVESTMENT EARNINGS	\$1,642	\$1,213	\$1,000	\$25	\$25
		<b>Total Investment Earnings</b>	\$1,642	\$1,213	\$1,000	\$25	\$25
47-Miscellaneous							
14	48790	MISCELLANEOUS INCOME	\$0	\$400	\$500	\$0	\$500
14	48792	REIMBURSEMENTS	\$4,867	\$84	\$5,000	\$6,000	\$5,000
		<b>Total Miscellaneous Income</b>	\$4,867	\$484	\$5,500	\$6,000	\$5,500
		<b>Total Revenues</b>	\$1,558,271	\$1,553,206	\$1,549,500	\$1,549,025	\$1,563,025
GARAGE							
50-Salaries							
14705015	50010	SALARIES AND WAGES	\$360,690	\$363,564	\$375,440	\$336,258	\$362,672
14705015	50020	OVERTIME	\$3,487	\$13,218	\$5,500	\$11,000	\$11,000
		<b>Total Salaries</b>	\$364,177	\$376,781	\$380,940	\$347,258	\$373,672
51-Benefits							
14705015	51041	SICK LEAVE BUYBACK	\$2,033	\$3,474	\$1,785	\$1,785	\$0
14705015	51050	POST EMPLOYMENT HEALTH PLAN	\$6,666	\$8,113	\$6,315	\$6,315	\$6,758
14705015	52065	FICA CONTRIBUTION	\$28,959	\$29,791	\$29,634	\$26,065	\$29,096
14705015	52130	GROUP HEALTH INSURANCE	\$70,571	\$70,234	\$74,388	\$61,535	\$59,753
		<b>Total Benefits</b>	\$108,229	\$111,612	\$112,122	\$95,700	\$95,607
52-Contractual							
14705015	53090	PHYSICAL EXAMS	\$120	\$45	\$400	\$0	\$0
14705015	53110	PROFESSIONAL DEVELOPMENT	\$2,255	\$2,724	\$7,000	\$3,800	\$7,000
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		<i>Mechanic Certification Training</i>					<i>\$2,500</i>
		<i>IPSI/MAPSI Training</i>					<i>\$1,500</i>
		<i>IRMA Prevention Program</i>					<i>\$500</i>
		<i>Fleet Software Training</i>					<i>\$2,500</i>
						<i>Detail Total</i>	<i>\$7,000</i>
14705015	54040	ADMINISTRATIVE FEES	\$220,000	\$226,000	\$235,000	\$235,000	\$300,000
14705015	54250	TRAVEL AND LODGING	\$312	\$854	\$1,000	\$750	\$1,000
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		<i>IPSI/MAPSI Training</i>					<i>\$1,000</i>
						<i>Detail Total</i>	<i>\$1,000</i>
14705015	54280	LIABILITY INSURANCE CHARGEBACK	\$20,000	\$20,000	\$20,000	\$20,000	\$25,000
14705015	54285	VEHICLE REPLACEMENT CHARGEBACK	\$21,000	\$25,000	\$30,000	\$30,000	\$31,000



			2018 Actual	2019 Actual	2020 Budget	2020 Estimated	FY 2021 Budget
14705015	54286	EQUIPMENT CHARGEBACK	\$12,000	\$10,000	\$10,500	\$10,500	\$11,025
14705015	54295	BUILDING & LAND CHARGEBACK	\$120,000	\$122,850	\$130,000	\$130,000	\$136,000
14705015	54300	TELECOMMUNICATIONS	\$433	\$0	\$250	\$250	\$250
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		<i>Telecommunications</i>					\$250
						<i>Detail Total</i>	\$250
14705015	54610	PROFESSIONAL SERVICES	\$12,662	\$11,509	\$17,200	\$15,345	\$16,800
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		<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 &amp; Service</i>					\$3,250
		<i>Parts Washer and Brake Machine</i>					\$1,800
		<i>Oil Fuel &amp; Antifreeze Disposal</i>					\$2,000
						<i>Detail Total</i>	\$16,800
14705015	54630	DUES AND SUBSCRIPTIONS	\$1,677	\$30	\$1,750	\$1,560	\$1,750
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		<i>Municipal Fleet Mgr Membership</i>					\$250
		<i>Diagnostic All Data</i>					\$1,500
						<i>Detail Total</i>	\$1,750
14705015	54640	OUTSIDE REPAIR AND MAINTENANCE	\$82,258	\$62,648	\$81,000	\$62,500	\$74,000
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		<i>Fire Veh Equip &amp; Repairs</i>					\$15,000
		<i>Chassis Repairs</i>					\$12,000
		<i>Shop &amp; Small Equip Repair</i>					\$10,000
		<i>Police Veh Equip &amp; Repairs</i>					\$15,000
		<i>Major Engine Repairs</i>					\$10,000
		<i>Heavy Equipment Repairs</i>					\$12,000
						<i>Detail Total</i>	\$74,000
		<b>Total Contractual Services</b>	\$492,717	\$481,659	\$534,100	\$509,705	\$603,825
53-Supplies							
14705015	56100	SUPPLIES UNIFORMS & CLOTHING	\$3,747	\$3,674	\$6,600	\$6,600	\$6,600
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		<i>Uniforms</i>					\$5,600
		<i>Safety Equipment</i>					\$1,000
						<i>Detail Total</i>	\$6,600
14705015	56220	OPERATING SUPPLIES	\$2,521	\$3,978	\$5,100	\$4,745	\$5,100
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		<i>Shop Supplies</i>					\$1,500
		<i>Shop Rag Service</i>					\$1,000
		<i>Soap &amp; Degreaser Supplies</i>					\$1,500
		<i>Shop Pressure Washer Supplies</i>					\$500
		<i>Oil Dry</i>					\$500
		<i>Chemicals and Cleaners</i>					\$100
						<i>Detail Total</i>	\$5,100
14705015	56230	SMALL TOOLS AND EQUIPMENT	\$7,995	\$8,152	\$7,200	\$6,450	\$7,050
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		<i>Tool Allowance</i>					\$1,050
		<i>Diagnostic Software Updates</i>					\$4,000
		<i>Shop Tools</i>					\$2,000
						<i>Detail Total</i>	\$7,050



			2018 Actual	2019 Actual	2020 Budget	2020 Estimated	FY 2021 Budget
14705015	56240	BOOKS AND PUBLICATIONS	\$0	\$0	\$500	\$425	\$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	\$231,409	\$223,866	\$317,000	\$240,000	\$317,000
		<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>	\$317,000
14705015	56255	TIRES	\$34,201	\$25,709	\$41,000	\$32,250	\$41,000
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		<i>Tire Disposal Fee</i>					\$500
		<i>Mounting &amp; Repair Supplies</i>					\$2,000
		<i>Sedan &amp; 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	\$108,568	\$111,174	\$113,700	\$98,290	\$109,500
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		<i>Engine Fluids &amp; Lubricants</i>					\$22,000
		<i>Engine &amp; 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 &amp; Cleaners</i>					\$1,000
		<i>Drive Train</i>					\$4,000
		<i>Equipment Repairs</i>					\$8,000
		<i>Hardware &amp; Shop Supplies</i>					\$6,000
		<i>Lights &amp; Bulbs</i>					\$3,000
		<i>Heavy Truck &amp; Plow Parts</i>					\$15,000
		<i>Fabrication Supplies &amp; Steel</i>					\$2,000
		<i>Suspension &amp; Steering Repairs</i>					\$15,000
		<i>Welding Supplies</i>					\$3,000
		<i>Light Truck &amp; Car Repair Parts</i>					\$10,000
						<i>Detail Total</i>	\$109,500
		<b>Total Supplies</b>	\$388,440	\$376,552	\$491,100	\$388,760	\$486,750
59-IMRF PENSION							
14705015	52061	RETIREMENT PLAN CONTRIBUTION	\$57,690	\$49,455	\$62,917	\$58,023	\$58,270
		<b>Total IMRF PENSION</b>	\$57,690	\$49,455	\$62,917	\$58,023	\$58,270
		<b>Total Expenses</b>	\$1,411,253	\$1,396,059	\$1,581,179	\$1,399,446	\$1,618,124

## 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 2018 Actual	FY 2019 Actual	FY 2020 Adopted Budget	FY 2020 Estimated Projection	FY 2021 Adopted Budget
<b>Revenue</b>					
Charges for Service	\$ 1,440,362	\$ 1,507,900	\$ 1,534,700	\$ 1,534,700	\$ 1,600,800
Miscellaneous	50,508	37,614	10,250	10,025	10,025
Other Financing Sources	100,000	125,000	100,000	100,000	100,000
<b>Total Revenue</b>	<b>1,590,870</b>	<b>1,670,514</b>	<b>1,644,950</b>	<b>1,644,725</b>	<b>1,710,825</b>
<b>Expenses</b>					
Capital Outlay	2,025,290	1,856,155	2,098,500	1,912,000	2,083,000
<b>Total Expenses</b>	<b>2,025,290</b>	<b>1,856,155</b>	<b>2,098,500</b>	<b>1,912,000</b>	<b>2,083,000</b>
<b>Surplus (Deficit)</b>	<b>(434,420)</b>	<b>(185,641)</b>	<b>(453,550)</b>	<b>(267,275)</b>	<b>(372,175)</b>
<b>Ending Fund Balance Equivalent</b>	<b>\$ 1,059,339</b>	<b>\$ 1,342,848</b>	<b>\$ 669,607</b>	<b>\$ 1,131,241</b>	<b>\$ 759,066</b>

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 2020 Budgets. This may be expedited over time.

The FY 2021 continues the annual repayment of \$100,000 from the General Fund to the Vehicle & Equipment Replacement Fund. At the end of FY 2021, the interfund loan will be 60% paid.

2) Chargebacks are increased slightly in the FY 2021 Budget but they are not fully funded.



			2018 Actual	2019 Actual	2020 Budget	2020 Estimated	FY 2021 Budget
VEH/EQUIP							
45-Charges for							
25	46901	SVC CHARGEBACK - GENERAL	\$511,262	\$535,400	\$552,600	\$552,600	\$571,800
25	46902	EQUIPMENT CHBK - GENERAL FUND	\$78,000	\$85,000	\$90,000	\$90,000	\$94,850
25	46914	SVC CHARGEBACK - GARAGE	\$21,000	\$25,000	\$30,000	\$30,000	\$31,000
25	46915	SVC CHARGEBACK - EQUIPMENT	\$12,000	\$10,000	\$10,500	\$10,500	\$11,025
25	46916	SVC CHARGEBACK - REFUSE	\$165,000	\$175,000	\$180,000	\$180,000	\$185,000
25	46920	SVC CHARGEBACK - UTILITIES	\$313,100	\$325,500	\$337,000	\$337,000	\$350,000
25	46961	SVC CHARGEBACK - LOCAL ROADS	\$200,000	\$200,000	\$175,000	\$175,000	\$175,000
25	46992	EQUIPMENT CHBK - UTILITIES	\$45,000	\$50,000	\$52,500	\$52,500	\$55,125
25	46993	EQUIPMENT CHBK - REFUSE	\$45,000	\$42,000	\$44,100	\$44,100	\$47,000
25	46994	EQUIPMENT CHBK - 911	\$50,000	\$60,000	\$63,000	\$63,000	\$80,000
		<b>Total Charges for Services</b>	\$1,440,362	\$1,507,900	\$1,534,700	\$1,534,700	\$1,600,800
46-Investment							
25	47710	INVESTMENT EARNINGS	\$387	\$431	\$250	\$25	\$25
		<b>Total Investment Earnings</b>	\$387	\$431	\$250	\$25	\$25
47-Miscellaneous							
25	48790	MISCELLANEOUS INCOME	\$0	\$0	\$0	\$0	\$0
25	48792	REIMBURSEMENTS	\$0	\$0	\$0	\$0	\$0
25	48800	GAIN/LOSS ON SALE OF F/A	\$50,121	\$37,184	\$10,000	\$10,000	\$10,000
		<b>Total Miscellaneous Income</b>	\$50,121	\$37,184	\$10,000	\$10,000	\$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	\$25,000	\$0	\$0	\$0
		<b>Total Other Financing Scrs</b>	\$100,000	\$125,000	\$100,000	\$100,000	\$100,000
		<b>Total Revenues</b>	\$1,590,870	\$1,670,515	\$1,644,950	\$1,644,725	\$1,710,825
OTHER							
54-Capital							
25005025	60003	EQUIPMENT - CITYWIDE	\$34,801	\$33,188	\$25,000	\$25,000	\$25,000
		<b>Total Capital Expenditures</b>	\$34,801	\$33,188	\$25,000	\$25,000	\$25,000
		<b>Total Expenses</b>	\$34,801	\$33,188	\$25,000	\$25,000	\$25,000
IT EQUIPMENT							
54-Capital							
25255025	60006	EQUIPMENT - IT	\$74,505	\$132,413	\$815,380	\$650,000	\$923,500

<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>Desktop / Laptop Replacements</i>	<i>\$55,000</i>
<i>City Security - Proximity Card Readers &amp; Cameras</i>	<i>\$200,000</i>
<i>City Council AV Upgrades</i>	<i>\$8,500</i>
<i>Email System Upgrade - IT Server Room</i>	<i>\$65,000</i>
<i>Disaster Recovery Site</i>	<i>\$100,000</i>
<i>Network Equipment</i>	<i>\$90,000</i>
<i>Phone System Upgrade</i>	<i>\$75,000</i>
<b>Detail Total</b>	<b>\$923,500</b>



		2018 Actual	2019 Actual	2020 Budget	2020 Estimated	FY 2021 Budget	
<b>Total Capital Expenditures</b>		\$74,505	\$132,413	\$815,380	\$650,000	\$923,500	
<b>Total Expenses</b>		\$74,505	\$132,413	\$815,380	\$650,000	\$923,500	
<b>POLICE</b>							
54-Capital							
25305025	60033	EQUIPMENT POLICE	\$10,582	\$19,553	\$0	\$0	\$0
<b>Total Capital Expenditures</b>		\$10,582	\$19,553	\$0	\$0	\$0	
<b>Total Expenses</b>		\$10,582	\$19,553	\$0	\$0	\$0	
<b>FIRE VEHICLE</b>							
54-Capital							
25405020	60035	VEHICLES - FIRE	\$0	\$2,493	\$345,000	\$345,000	\$600,000
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		<i>Vehicle - Rescue Squad</i>				\$300,000	
		<i>Vehicle Replacement - Ambulance</i>				\$300,000	
		<i>Detail Total</i>				\$600,000	
<b>Total Capital Expenditures</b>		\$0	\$2,493	\$345,000	\$345,000	\$600,000	
<b>Total Expenses</b>		\$0	\$2,493	\$345,000	\$345,000	\$600,000	
<b>FIRE EQUIPMENT</b>							
54-Capital							
25405025	60034	EQUIPMENT - FIRE	\$0	\$62,162	\$235,000	\$235,000	\$61,500
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		<i>Personal Protective Equipment</i>				\$55,000	
		<i>Automatic External Defibrillators</i>				\$6,500	
		<i>Detail Total</i>				\$61,500	
<b>Total Capital Expenditures</b>		\$0	\$62,162	\$235,000	\$235,000	\$61,500	
<b>Total Expenses</b>		\$0	\$62,162	\$235,000	\$235,000	\$61,500	
<b>PW VEHICLE</b>							
54-Capital							
25705020	60037	VEHICLES - UTILITIES	\$4,367	\$0	\$0	\$0	\$364,000
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		<i>Underground Utility Vehicle - RM282</i>				\$57,000	
		<i>Tandem Axle Dump Truck - RM034</i>				\$250,000	
		<i>Public Works Water Service Truck - RM112</i>				\$57,000	
		<i>Detail Total</i>				\$364,000	
25705020	60038	VEHICLES - GARAGE	-\$2,474	\$0	\$0	\$0	\$0
25705020	60039	VEHICLES - REFUSE	\$0	\$0	\$275,000	\$275,000	\$0
25705020	60041	PW VEHICLES	\$0	\$258	\$82,000	\$82,000	\$89,000
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		<i>Public Works Service Truck - RM283</i>				\$57,000	
		<i>Community Development SUV Replacement</i>				\$32,000	
		<i>Detail Total</i>				\$89,000	
<b>Total Capital Expenditures</b>		\$1,893	\$258	\$357,000	\$357,000	\$453,000	
<b>Total Expenses</b>		\$1,893	\$258	\$357,000	\$357,000	\$453,000	
<b>PW EQUIPMENT</b>							
54-Capital							
25705025	60036	EQUIPMENT - PUBLIC WORKS	\$1,328	\$9,160	\$300,000	\$300,000	\$20,000
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		<i>City Fueling Station Upgrade</i>				\$20,000	
		<i>Detail Total</i>				\$20,000	
<b>Total Capital Expenditures</b>		\$1,328	\$9,160	\$300,000	\$300,000	\$20,000	
<b>Total Expenses</b>		\$1,328	\$9,160	\$300,000	\$300,000	\$20,000	

## 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 2018 Actual	FY 2019 Actual	FY 2020 Adopted Budget	FY 2020 Estimated Projection	FY 2021 Adopted Budget
<b>Revenue</b>					
Charges for Service	571,792	713,030	590,600	595,625	619,525
Investment Earnings	193	22,169	15,200	10,000	10,000
Transfer from General Fund	0	1,060,000	0	0	0
Transfer from Liability Insurance	200,000	200,000	200,000	200,000	200,000
<b>Total Revenue</b>	<b>771,985</b>	<b>1,995,199</b>	<b>805,800</b>	<b>805,625</b>	<b>829,525</b>
<b>Expenses</b>					
Contractual Services	135,064	208,131	255,700	204,675	248,700
Supplies	49,431	57,332	71,200	68,145	71,050
Capital Outlay	321,426	466,241	1,210,000	750,000	595,000
<b>Total Expenses</b>	<b>505,921</b>	<b>731,704</b>	<b>1,536,900</b>	<b>1,022,820</b>	<b>914,750</b>
<b>Surplus (Deficit)</b>	<b>266,065</b>	<b>1,263,496</b>	<b>(731,100)</b>	<b>(217,195)</b>	<b>(85,225)</b>
<b>Ending Fund Balance Equivalent</b>	<b>\$ 325,283</b>	<b>\$ 1,431,916</b>	<b>\$ 375,258</b>	<b>\$ 1,214,721</b>	<b>\$ 1,129,496</b>

Notes:

- 1) For the FY 2021 Budget, the Liability Insurance Fund will transfer \$200,000 to this Fund (similar to the FY 2018 - 2020 Budgets).
- 2) 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.
- 3) Some of the FY 2021 chargebacks have been increased slightly but are not at full funding.



			2018 Actual	2019 Actual	2020 Budget	2020 Estimated	FY 2021 Budget
<b>BUILDING &amp; LAND</b>							
42-Intergov.							
33	43636	GRANT	\$0	\$1,000	\$0	\$0	\$0
<b>Total Intergov. Revenues</b>			\$0	\$1,000	\$0	\$0	\$0
45-Charges for							
33	46523	PW OPS CHARGE - PARK DISTRICT	\$36,782	\$95,479	\$22,500	\$22,500	\$22,500
33	46901	SVC CHARGEBACK - GENERAL	\$130,000	\$135,450	\$143,100	\$143,100	\$151,000
33	46914	SVC CHARGEBACK - GARAGE	\$120,000	\$122,850	\$130,000	\$130,000	\$136,000
33	46916	SVC CHARGEBACK - REFUSE	\$65,000	\$63,000	\$65,000	\$65,000	\$70,000
33	46920	SVC CHARGEBACK - UTILITIES	\$155,000	\$162,750	\$165,000	\$165,000	\$170,000
33	46961	SVC CHARGEBACK - LOCAL ROADS	\$65,000	\$65,000	\$65,000	\$65,000	\$65,000
<b>Total Charges for Services</b>			\$571,782	\$644,529	\$590,600	\$590,600	\$614,500
46-Investment							
33	47710	INVESTMENT EARNINGS	\$193	\$243	\$200	\$25	\$25
33	47722	IPRIME PMA INT EARNINGS	\$0	\$21,928	\$15,000	\$15,000	\$15,000
<b>Total Investment Earnings</b>			\$193	\$22,171	\$15,200	\$15,025	\$15,025
47-Miscellaneous							
33	48790	MISCELLANEOUS INCOME	\$0	\$17,500	\$0	\$0	\$0
<b>Total Miscellaneous Income</b>			\$0	\$17,500	\$0	\$0	\$0
48-Other Financing							
33	49923	TSR FROM LIABILITY INSURANCE	\$200,000	\$250,000	\$200,000	\$200,000	\$200,000
33	49918	TSR FROM 2018 BOND	\$0	\$1,060,000	\$0	\$0	\$0
<b>Total Other Financing Scrs</b>			\$200,000	\$1,310,000	\$200,000	\$200,000	\$200,000
<b>Total Revenues</b>			\$771,975	\$1,995,199	\$805,800	\$805,625	\$829,525
<b>BUILDING &amp; LAND</b>							
52-Contractual							
33705050	54610	PROFESSIONAL SERVICES	\$0	\$37,827	\$67,000	\$49,525	\$62,500
			<i>Line Item Detail Description</i>				<i>Detail Total</i>
			<i>Generator Service &amp; Monitoring</i>				<i>\$8,000</i>
			<i>Fire &amp; 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 &amp; Eng Services</i>				<i>\$20,000</i>
			<i>BAS System Mnt &amp; Support</i>				<i>\$6,000</i>
			<i>Detail Total</i>				<i>\$62,500</i>
33705050	54640	OUTSIDE REPAIR AND MAINTENANCE	\$63,165	\$74,101	\$80,700	\$47,150	\$75,700
			<i>Line Item Detail Description</i>				<i>Detail Total</i>
			<i>City Hall</i>				<i>\$23,400</i>
			<i>Public Works</i>				<i>\$28,800</i>
			<i>Fire Stations</i>				<i>\$5,000</i>
			<i>Sign &amp; 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>\$75,700</i>
33705050	54920	CLEANING SERVICES	\$58,122	\$58,950	\$58,000	\$58,000	\$60,500



		2018 Actual	2019 Actual	2020 Budget	2020 Estimated	FY 2021 Budget	
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		<i>Public Works-Berdnick &amp; Central</i>				<i>\$18,000</i>	
		<i>City Hall-Police Station</i>				<i>\$40,000</i>	
		<i>Specialty Cleaning Services</i>				<i>\$2,500</i>	
						<i>Detail Total</i>	<i>\$60,500</i>
33705050	54930	LANDSCAPE SERVICES	\$13,777	\$37,254	\$50,000	\$50,000	\$50,000
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		<i>Fertilization &amp; Weed Control</i>				<i>\$5,000</i>	
		<i>City Building Plantings</i>				<i>\$15,000</i>	
		<i>Maintenance-Building &amp; Land</i>				<i>\$20,000</i>	
		<i>Holiday Lighting</i>				<i>\$10,000</i>	
						<i>Detail Total</i>	<i>\$50,000</i>
		<b>Total Contractual Services</b>	\$135,064	\$208,132	\$255,700	\$204,675	\$248,700
53-Supplies							
33705050	56220	OPERATING SUPPLIES	\$22,434	\$24,365	\$30,200	\$28,175	\$30,200
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		<i>Light Bulbs &amp; Filters</i>				<i>\$12,000</i>	
		<i>Flags-US &amp; City</i>				<i>\$1,500</i>	
		<i>Building Supplies</i>				<i>\$1,200</i>	
		<i>Commodities</i>				<i>\$12,000</i>	
		<i>Holiday Decoration Replacement</i>				<i>\$3,500</i>	
						<i>Detail Total</i>	<i>\$30,200</i>
33705050	56230	SMALL TOOLS AND EQUIPMENT	\$3,311	\$4,190	\$6,000	\$5,720	\$5,850
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		<i>Tool Allowances</i>				<i>\$1,050</i>	
		<i>Diagnostic Equipment</i>				<i>\$3,800</i>	
		<i>Specialty Tools &amp; Equipment</i>				<i>\$1,000</i>	
						<i>Detail Total</i>	<i>\$5,850</i>
33705050	57280	REPAIR & MAINTENANCE SUPPLIES	\$23,686	\$28,777	\$35,000	\$34,250	\$35,000
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		<i>Electrical/Low Voltage Supplies</i>				<i>\$8,000</i>	
		<i>Mechanical Supplies</i>				<i>\$8,000</i>	
		<i>Building &amp; Hardware Materials</i>				<i>\$12,000</i>	
		<i>Plumbing Supplies</i>				<i>\$7,000</i>	
						<i>Detail Total</i>	<i>\$35,000</i>
		<b>Total Supplies</b>	\$49,431	\$57,333	\$71,200	\$68,145	\$71,050
54-Capital							
33705050	60010	BUILDING IMPROVEMENTS	\$0	\$159,513	\$1,210,000	\$750,000	\$595,000
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		<i>CH-Interior Building Modifications</i>				<i>\$200,000</i>	
		<i>Protective Floor Coating Repairs</i>				<i>\$75,000</i>	
		<i>HVAC System Replacement - PW</i>				<i>\$70,000</i>	
		<i>Overhead Door Replacement - PW</i>				<i>\$25,000</i>	
		<i>Parking Lot Rehab - Multi-Year</i>				<i>\$125,000</i>	
		<i>Floor Covering Replacements (All Facilities)</i>				<i>\$25,000</i>	
		<i>Development - Hicks &amp; Kirchoff - Eng. Investigation</i>				<i>\$75,000</i>	
						<i>Detail Total</i>	<i>\$595,000</i>
		<b>Total Capital Expenditures</b>	\$0	\$159,513	\$1,210,000	\$750,000	\$595,000
		<b>Total Expenses</b>	\$184,495	\$424,977	\$1,536,900	\$1,022,820	\$914,750

## 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 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimated Projection	FY 2021 Budget
<b>Revenue</b>					
Charges for Service	\$ 829,436	\$ 830,997	\$ 829,317	\$ 829,317	\$ 862,317
Investment Earnings	189	517	100	1,000	1,000
Reimbursements	102,832	67,555	80,000	30,000	30,000
<b>Total Revenue</b>	<b>932,457</b>	<b>899,069</b>	<b>909,417</b>	<b>860,317</b>	<b>893,317</b>
<b>Expenses</b>					
Liability Insurance	724,704	777,950	750,000	600,000	700,000
Reimbursable Repairs/Supplies	48,822	38,403	40,000	20,000	26,000
Workers Comp/Unemployment	0	0	5,000	1,000	1,000
Other Financing Uses (Transfers)	350,000	300,000	700,000	700,000	500,000
<b>Total Expenses</b>	<b>1,123,526</b>	<b>1,116,353</b>	<b>1,495,000</b>	<b>1,321,000</b>	<b>1,227,000</b>
<b>Surplus (Deficit)</b>	<b>(191,069)</b>	<b>(217,284)</b>	<b>(585,583)</b>	<b>(460,683)</b>	<b>(333,683)</b>
<b>Ending Fund Balance Equivalent</b>	<b>\$ 1,410,462</b>	<b>\$ 1,303,379</b>	<b>\$ 1,158,976</b>	<b>\$ 842,696</b>	<b>\$ 759,013</b>
	<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.

2) Resolution #20-R-57 amended the FY 2020 Budget to transfer \$500,000 from the Liability Insurance Fund to the General Fund.

3) The City will be working on a Fund Balance policy in FY 2021 to strive towards the goal of holding on reserve the amount equal to one year's payment of Liability Insurance (approximately \$700,000).



			2018 Actual	2019 Actual	2020 Budget	2020 Estimated	FY 2021 Budget
<b>LIABILITY</b>							
45-Charges for							
23	46901	SVC CHARGEBACK - GENERAL	\$498,000	\$500,000	\$500,000	\$500,000	\$500,000
23	46904	SVC CHARGEBACK - E911	\$17,000	\$17,000	\$17,000	\$17,000	\$25,000
23	46905	SVC CHARGEBACK - LIBRARY	\$84,436	\$83,997	\$82,317	\$82,317	\$82,317
23	46914	SVC CHARGEBACK - GARAGE	\$20,000	\$20,000	\$20,000	\$20,000	\$25,000
23	46916	SVC CHARGEBACK - REFUSE	\$75,000	\$75,000	\$75,000	\$75,000	\$80,000
23	46920	SVC CHARGEBACK - UTILITIES	\$135,000	\$135,000	\$135,000	\$135,000	\$150,000
		<b>Total Charges for Services</b>	\$829,436	\$830,997	\$829,317	\$829,317	\$862,317
46-Investment							
23	47710	INVESTMENT EARNINGS	\$189	\$517	\$100	\$1,000	\$1,000
		<b>Total Investment Earnings</b>	\$189	\$517	\$100	\$1,000	\$1,000
47-Miscellaneous							
23	48771	REIMBURSEMENTS - WORKERS COMP	\$33,618	\$21,960	\$50,000	\$0	\$0
23	48772	REIMBURSEMENTS - LIABILITY INS	\$69,213	\$45,596	\$30,000	\$30,000	\$30,000
		<b>Total Miscellaneous Income</b>	\$102,832	\$67,555	\$80,000	\$30,000	\$30,000
		<b>Total Revenues</b>	\$932,456	\$899,070	\$909,417	\$860,317	\$893,317
<b>LIABILITY</b>							
51-Benefits							
23002040	54155	UNEMPLOYMENT INSURANCE	\$0	\$0	\$5,000	\$1,000	\$1,000
		<b>Total Benefits</b>	\$0	\$0	\$5,000	\$1,000	\$1,000
52-Contractual							
23002040	54140	LIABILITY INSURANCE	\$724,704	\$777,950	\$750,000	\$600,000	\$700,000
23002040	54145	REIMBURSABLE REPAIRS - CS	\$47,038	\$38,403	\$35,000	\$20,000	\$25,000
		<b>Total Contractual Services</b>	\$771,742	\$816,353	\$785,000	\$620,000	\$725,000
53-Supplies							
23002040	57285	REIMBURSABLE REPAIRS/SUPPLIES	\$1,784	\$0	\$5,000	\$0	\$1,000
		<b>Total Supplies</b>	\$1,784	\$0	\$5,000	\$0	\$1,000
56-Other Financing							
23002040	80004	TSR TO 911 FUND	\$150,000	\$0	\$0	\$0	\$0
23002040	80033	TSR TO BUILDING & LAND FUND	\$200,000	\$250,000	\$200,000	\$200,000	\$0
23002040	80001	TSR TO GENERAL FUND	\$0	\$50,000	\$0	\$500,000	\$500,000
		<b>Total Other Financing Uses</b>	\$350,000	\$300,000	\$200,000	\$700,000	\$500,000
		<b>Total Expenses</b>	\$1,123,526	\$1,116,353	\$995,000	\$1,321,000	\$1,227,000

## 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 2018 Actual	FY 2019 Actual	FY 2020 Adopted Budget	FY 2020 Estimated Projection	FY 2021 Adopted Budget
<b>Revenue</b>					
Charges for Service	\$ 4,400,531	\$ 4,347,770	\$ 4,921,470	\$ 4,602,858	\$ 5,681,327
Investment Earnings	1,512	4,148	1,000	3,200	1,000
Changes in Reserves	27,808	340,452	0	250,000	250,000
<b>Total Revenue</b>	<b>4,429,851</b>	<b>4,692,370</b>	<b>4,922,470</b>	<b>4,856,058</b>	<b>5,932,327</b>
<b>Expenses</b>					
Benefits	4,144,967	4,078,942	4,269,152	4,094,071	4,217,511
Contractual Services	5,823	5,787	5,000	5,730	8,000
General Fund Transfer-Unfunded Liab	378,458	0	0	0	0
General Fund Transfer	150,000	150,000	1,150,000	1,150,000	1,000,000
<b>Total Expenses</b>	<b>4,679,248</b>	<b>4,234,729</b>	<b>5,424,152</b>	<b>5,249,801</b>	<b>5,225,511</b>
<b>Surplus (Deficit)</b>	<b>(249,397)</b>	<b>457,641</b>	<b>(501,682)</b>	<b>(393,743)</b>	<b>706,816</b>
<b>Ending Fund Balance Equivalent</b>	<b>\$ 1,473,767</b>	<b>\$ 1,587,113</b>	<b>\$ 2,017,449</b>	<b>\$ 1,193,370</b>	<b>\$ 1,550,186</b>
	<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) 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.

2) Resolution #20-R-58 amended the FY 2020 Budget to transfer \$1.0 million from the Health Insurance Fund to the General Fund.



			2018 Actual	2019 Actual	2020 Budget	2020 Estimated	FY 2021 Budget
<b>HEALTH</b>							
45-Charges for							
45	46901	SVC CHARGEBACK - GENERAL	\$2,577,500	\$2,568,660	\$2,954,612	\$2,755,283	\$3,744,353
45	46905	SVC CHARGEBACK - LIBRARY	\$234,707	\$236,606	\$268,561	\$251,332	\$263,899
45	46914	SVC CHARGEBACK - GARAGE	\$58,670	\$58,010	\$74,388	\$47,034	\$59,753
45	46916	SVC CHARGEBACK - REFUSE	\$75,702	\$61,747	\$81,888	\$93,754	\$105,151
45	46920	SVC CHARGEBACK - UTILITIES	\$259,881	\$229,160	\$259,967	\$259,891	\$288,241
45	48775	EMPLOYEE CONTRIBUTIONS	\$363,351	\$412,921	\$438,054	\$443,240	\$462,705
		<b>Total Charges for Services</b>	\$3,569,811	\$3,567,105	\$4,077,470	\$3,850,534	\$4,924,102
46-Investment							
45	47710	INVESTMENT EARNINGS	\$1,512	\$4,148	\$5,000	\$3,200	\$1,000
		<b>Total Investment Earnings</b>	\$1,512	\$4,148	\$5,000	\$3,200	\$1,000
47-Miscellaneous							
45	48770	RETIREE INS REIMBURSEMENTS	\$830,720	\$780,665	\$840,000	\$752,324	\$757,225
		<b>Total Miscellaneous Income</b>	\$830,720	\$780,665	\$840,000	\$752,324	\$757,225
48-Other Financing							
45	48881	CHANGE IN RESERVES	\$27,808	\$340,452	\$0	\$250,000	\$250,000
		<b>Total Other Financing Scrs</b>	\$27,808	\$340,452	\$0	\$250,000	\$250,000
		<b>Total Revenues</b>	\$4,429,851	\$4,692,370	\$4,922,470	\$4,856,058	\$5,932,327
<b>HEALTH</b>							
51-Benefits							
45002050	52131	GROUP HEALTH - PPO WHITE	\$579,174	\$540,493	\$532,390	\$509,871	\$512,847
45002050	52132	GROUP HEALTH - PPO BLUE	\$498,779	\$588,781	\$660,264	\$660,783	\$694,341
45002050	52133	GROUP HEALTH - HMO	\$1,285,728	\$1,211,013	\$1,155,985	\$1,205,913	\$1,316,137
45002050	52134	GROUP HEALTH - RETIREES	\$500,432	\$530,072	\$559,104	\$506,374	\$478,963
45002050	52135	GROUP HEALTH - PSEBA	\$24,979	\$39,413	\$39,413	\$52,090	\$54,956
45002050	52136	GROUP HEALTH - PPO PURPLE	\$78,306	\$112,551	\$121,021	\$132,204	\$149,997
45002050	52137	GROUP HEALTH - HMO ORANGE	\$31,905	\$31,981	\$37,159	\$36,815	\$38,311
45002050	52140	DENTAL INSURANCE - PPO	\$80,225	\$82,471	\$80,560	\$81,981	\$87,500
45002050	52141	DENTAL INSURANCE - RETIREES	\$13,900	\$17,009	\$21,024	\$19,847	\$19,663
45002050	52142	DENTAL INSURANCE - HMO	\$51,132	\$42,444	\$31,342	\$46,416	\$43,560
45002050	52143	LIFE INSURANCE	\$19,968	\$20,326	\$23,551	\$23,273	\$24,158
45002050	52144	MEDICAL WAIVER FEES	\$1,273	\$1,276	\$1,439	\$1,374	\$1,378
45002050	52146	CHANGE IN HEALTH INS RESERVES	\$0	\$0	\$25,000	\$0	\$0
45002050	52148	RETIREES MEDICARE SUP REIMB	\$245,743	\$253,244	\$260,000	\$260,000	\$275,000
45002050	52155	RETIREE PAYOUTS	\$670,188	\$580,176	\$600,000	\$400,000	\$400,000
45002050	52156	RETIREE TAXES	\$22,476	\$9,787	\$45,900	\$16,445	\$20,000
45002050	52157	RETIREE IMRF	\$40,759	\$17,618	\$75,000	\$140,000	\$100,000



			2018 Actual	2019 Actual	2020 Budget	2020 Estimated	FY 2021 Budget
45002050	52160	LIFE INSURANCE - RETIREES	\$0	\$285	\$0	\$684	\$700
		<b>Total Benefits</b>	\$4,144,967	\$4,078,942	\$4,269,152	\$4,094,071	\$4,217,511
52-Contractual							
45002050	54611	OTHER SERVICES	\$5,823	\$5,787	\$5,000	\$5,730	\$8,000
		<b>Total Contractual Services</b>	\$5,823	\$5,787	\$5,000	\$5,730	\$8,000
56-Other Financing							
45002050	80001	TSR TO GENERAL FUND	\$378,548	\$0	\$0	\$0	\$0
45002050	80002	TSR TO THE GENERAL FUND (45)	\$150,000	\$150,000	\$150,000	\$1,150,000	\$1,000,000
		<b>Total Other Financing Uses</b>	\$528,548	\$150,000	\$150,000	\$1,150,000	\$1,000,000
		<b>Total Expenses</b>	\$4,679,338	\$4,234,729	\$4,424,152	\$5,249,801	\$5,225,511



"A Great Place to Call Home"

ANNUAL BUDGET

# APPENDIX

# Budget Resolution & Tax Levy Ordinances



**FY 2021 Adopted Budget**

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:

**Resolution No. 20 – R – 110**

duly passed by the City Council at a legally convened meeting thereof held on the 24<sup>th</sup> day of November 2020, approved by the Mayor on the 24<sup>th</sup> day of November 2020 and published by the Deputy City Clerk on the 30<sup>th</sup> day of November 2020; and at the time of adoption of said **Resolution No. 20 – R – 110** the City Council voted as follows:

**YEAS:**           **Bisesi, D’Astice, Sanoica, Cannon, Budmats, O’Brien, Vinezeano**

**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 30<sup>th</sup> day of November, 2020.



Judith Brose, Deputy City Clerk

**A RESOLUTION TO ADOPT THE  
FISCAL YEAR 2021 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 22, 2020 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 13, 2020, 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 2021 from January 1, 2021 to December 31, 2021, 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: Bisesi, D'Astice, Sanoica, Cannon, Budmats, O'Brien, Vinezeano

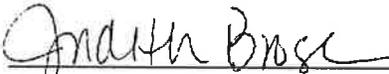
NAYS: 0

ABSENT: 0

Passed and approved this 24<sup>th</sup> day of November, 2020.

  
\_\_\_\_\_  
Joe Gallo, Mayor

ATTEST:

  
\_\_\_\_\_  
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:

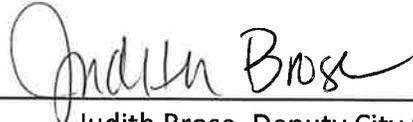
**Ordinance No. 20 – 48**

duly passed by the City Council at a legally convened meeting thereof held on the 10<sup>th</sup> day of November 2020, approved by the Mayor on the 10<sup>th</sup> day of November 2020 and published by the Deputy City Clerk on the 13<sup>th</sup> day of November 2020; and at the time of adoption of said **Ordinance No. 20– 48** 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 30<sup>th</sup> day of November, 2020.



  
\_\_\_\_\_  
Judith Brose, Deputy City Clerk

**AN ORDINANCE LEVYING TAXES FOR THE FISCAL YEAR  
BEGINNING JANUARY 1, 2021 AND ENDING DECEMBER 31, 2021  
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, 2021, and ending December 31, 2021, 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>
<b>General Fund</b>	<b>\$ 12,090,894</b>
<b>Local Road Fund –</b>	
Annual Street Program	\$ 1,000,000
<u><b>E911 Fund for E911 Service –</b></u>	<u>\$ 700,000</u>
<b>Total General Fund, Local Road Fund &amp; 911 Fund:</b>	<b>\$ 13,790,894</b>

**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, Cannon, Budmats, O'Brien, Vinezeano, Bisesi, D'Astice

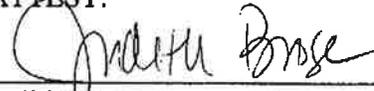
NAYS: 0

ABSENT: 0

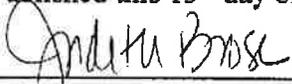
Passed and approved this 10<sup>th</sup> day of November, 2020.

  
\_\_\_\_\_  
Joe Gallo, Mayor

ATTEST:

  
\_\_\_\_\_  
Judith Brose, Deputy City Clerk

Published this 13<sup>th</sup> day of November, 2020.

  
\_\_\_\_\_  
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:

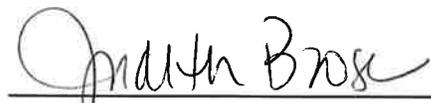
**Ordinance No. 20 – 45**

duly passed by the City Council at a legally convened meeting thereof held on the 27<sup>th</sup> day of October 2020, approved by the Mayor on the 27<sup>th</sup> day of October 2020 and published by the Deputy City Clerk on the 28<sup>th</sup> day of October 2020; and at the time of adoption of said **Ordinance No. 20– 45** the City Council voted as follows:

- YEAS:**           **Vinezeano, Bisesi, D’Astice, Sanoica, Cannon, Budmats, O’Brien**
- 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 30<sup>th</sup> day of November, 2020.



  
\_\_\_\_\_  
Judith Brose, Deputy City Clerk

**AN ORDINANCE ABATING THE TAXES FOR THE FISCAL YEAR  
BEGINNING JANUARY 1, 2021 AND ENDING DECEMBER 31, 2021  
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 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 \$693,150 tax levy for the 2004 Bond Series provided in Ordinance 12-23 shall be reduced to \$0.00 by the abatement of the entire 2020 tax year levy.

**SECTION TWO:** The \$623,600 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 2020 tax year levy.

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

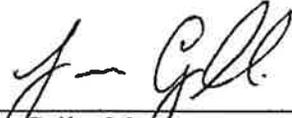
**SECTION FOUR:** This Ordinance shall be printed and published in pamphlet form by order of the City Council of the City of Rolling Meadows, Illinois.

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

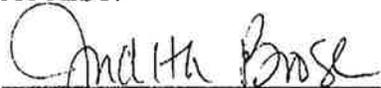
NAYS: 0

ABSENT: 0

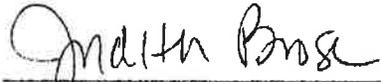
Passed and approved this 27<sup>th</sup> day of October 2020.

  
\_\_\_\_\_  
Joe Gallo, Mayor

ATTEST:

  
\_\_\_\_\_  
Judith Brose, Deputy City Clerk

Published this 28<sup>th</sup> of October, 2020.

  
\_\_\_\_\_  
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



**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



**RM Vehicle Roster as of 8/11/2020**

RM #	Side Number	Fleet Assigned	Make	Description	VIN #	Year
RM356	100	CITY HALL	FORD	ESCAPE	1FMCU0F70GUB40439	2016
RM371	101	CITY HALL	FORD	ESCAPE	1FMCU0F76HUC39090	2017
RM405	430	COMM. DEVELOPMENT	FORD	EXPLORER	1FM5K8B88KGB27098	2019
RM382	431	COMM. DEVELOPMENT	FORD	ESCAPE	1FMCU0F74JUB16345	2018
RM265	432	COMM. DEVELOPMENT	FORD	RANGER	1FTYR14U48PA51239	2008
RM264	434	COMM. DEVELOPMENT	FORD	RANGER	1FTYR14U08PA51240	2008
RM370	435	COMM. DEVELOPMENT	FORD	ESCAPE	1FMCU0F76HUC39090	2017
RM354	600	FIRE DEPARTMENT	FORD	TAURUS	1FAHP2L86FG175564	2015
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
RM369	654	FIRE DEPARTMENT	FORD	EXPEDITION	1FMJK1GT8HEA37425	2017
RM301	656	FIRE DEPARTMENT	FORD	EXPEDITION	1FMJK1G55BEF32609	2011
RM408	657	FIRE DEPARTMENT	FORD	EXPLORER	1FTRF3B64KEG25130	2020
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
RM412	182	POLICE DEPARTMENT	FORD	EXPLORER	1FM5K8AB9LGA84681	2020
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
RM411	187	POLICE DEPARTMENT	FORD	EXPLORER	1FM5K8AW2LGA41660	2020
RM381	188	POLICE DEPARTMENT	FORD	EXPLORER	1FM5K8AR1HGE13202	2017
RM414	189	POLICE DEPARTMENT	FORD	EXPLORER	1FM5K8AB0LGA84682	2020
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
RM339	807	POLICE DEPARTMENT	FORD	EXPLORER	1FM5K8ARXEGC02043	2014
RM341	808	POLICE DEPARTMENT	FORD	EXPLORER	1FM5K8AR1EGC02044	2014
RM406	300	PW ADMIN	FORD	EXPLORER	1FM5K8D88KGA15429	2019
RM334	301	PW ADMIN	FORD	FUSION	1FA6P0G78E5381444	2014

**RM Vehicle Roster as of 8/11/2020**

RM #	Side Number	Fleet Assigned	Make	Description	VIN #	Year
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
RM187	307	PW MOTOR POOL	CHEVY	TAHOE	1GNEC13Z45R242040	2005
RM018	308	PW MOTOR POOL	CHEVY	SUBURBAN	1GNFK16Z12J122970	2002
RM384	309	PW MOTOR POOL	FORD	SERVICE TRUCK	1FDRF3F68JEB75650	2018
RM305	334	PW REFUSE	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	5VCACSAF5KC227778	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
RM407	316	PW STREETS	FREIGHTLINER	DUMP	1FVAG5FE7LHLL6965	2018
RM251	317	PW STREETS	IH	DUMP	1HTWDAAR78J657579	2008
RM180	318	PW STREETS	IH	DUMP	1HTWDAAR67J464127	2007
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	1FADF57R08EB91028	2008
RM409	323	PW STREETS	FORD	PICK UP	1FTRF3B64KEG25130	2019
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
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
RM344	370	PW UNDERGROUND SEWER	FORD	PICK UP	1FT7X2B62FEA89945	2015
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

### RM Vehicle Roster as of 8/11/2020

RM #	Side Number	Fleet Assigned	Make	Description	VIN #	Year
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

<b>Acronym</b>	<b>Definition</b>	<b>Department</b>
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

<b>Acronym</b>	<b>Definition</b>	<b>Department</b>
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



## 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.