

FY 2022 ADOPTED ANNUAL BUDGET



CITY OF ROLLING MEADOWS

3600 Kirchoff Road, Rolling Meadows, IL 60008

847-394-8500 www.cityrm.org



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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 01, 2021

Christopher P. Morill

Executive Director



City of Rolling Meadows, Illinois

FY 2022 Budget

January 1, 2022 to December 31, 2022

City Council

Mayor:	Joe Gallo
1st Ward Alderman:	Karen McHale
2nd Ward Alderman:	Nick Budmats
3rd Ward Alderman:	Kevin O'Brien
4th Ward Alderman:	Jenifer Vinezeano
5th Ward Alderman:	Jon Bisesi
6th Ward Alderman:	Mandy Reyez
7th Ward Alderman:	Lara Sanoica

Administration

City Manager:	Rob Sabo
Public Works Director:	Rob Horne
Police Chief:	John Nowacki
Fire Chief:	Jeff Moxley
Interim Finance Director:	Thomas J. Glaser

CITY OF ROLLING MEADOWS
FY 2022 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 15, 2021	Tuesday	June Committee of the Whole Meeting. FY 2020 Audit Presentation & FY 2020 Year-End Fund Balances Presentation. FY 2020 Citizens' Annual Financial Report Presentation. FY 2022 Budget Parameters/Tax Levy Discussion Police & Fire Pension Fund - Actuarial/Tax Levy Discussion
July 20, 2021	Tuesday	July Committee of the Whole Meeting. FY 2022 Budget Parameters / Tax Levy Discussion (Tentative Continued Discussion - As Needed) (From the June COW Meeting - if needed)
August 10, 2021	Tuesday	CIP Released to the City Council & Public with the August 10, 2021 City Council Meeting Agenda Packet. (Friday, August 6th release.)
August 17, 2021	Tuesday	August Committee of the Whole Meeting. CIP presented to the City Council at the Committee-of-the-Whole Meeting for discussion & Revenues, Chargebacks, and Fund Balances. <i>Note: City Council one-on-one Budget review meetings with City Manager & Finance Director to take place in September 2021.</i>
September 14, 2021	Tuesday	FY 2022 Proposed Budget Released to the City Council & Public with the September 14, 2021 City Council Meeting Agenda Packet. (Friday, September 10th release.)
September 21, 2021	Tuesday	September Committee-of-the-Whole Meeting: City Levy/Budget Discussion.
September 2021	-----	Publish the Public Hearings Notices in a Newspaper for the Tax Levy & Budget.
September 28, 2021	Tuesday	<i>City Council Meeting - Public Hearing - Tax Levy (i.e., Truth In Taxation)(City & Library).</i> City Council Meeting - Some Budget Ordinances - 1st Reading.
October 12, 2021	Tuesday	<i>City Council Meeting - Public Hearing - City Budget & Library Budget.</i> City Council Meeting - Some Budget Ordinances - 2nd Reading.
October 19, 2021	Tuesday	October Committee-of-the-Whole Meeting - City & Library Levy/Budget Discussion.
October 26, 2021	Tuesday	City Council Meeting - 2nd Reading of some Ordinances & 1st Reading of some Ordinances.
November 9, 2021	Tuesday	City Council Meeting - Approve City & Library Levy (1st Readings), and 1st and 2nd Reading of some Ordinances.
November 16, 2021	Tuesday	November Committee-of-the-Whole Meeting - City Budget (If Needed)
November 23, 2021	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 2022 Proposed Budget.



Fiscal Year 2022 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.

2022 Budget Highlights

- ✓ **NO INCREASE** in the City's Property Tax Levy.
- ✓ **NO RATE INCREASES** for water, sewer, storm water, or refuse.
- ✓ Continued investments in capital infrastructure.
- ✓ Maintain fund balance reserves (General Fund): 27%.

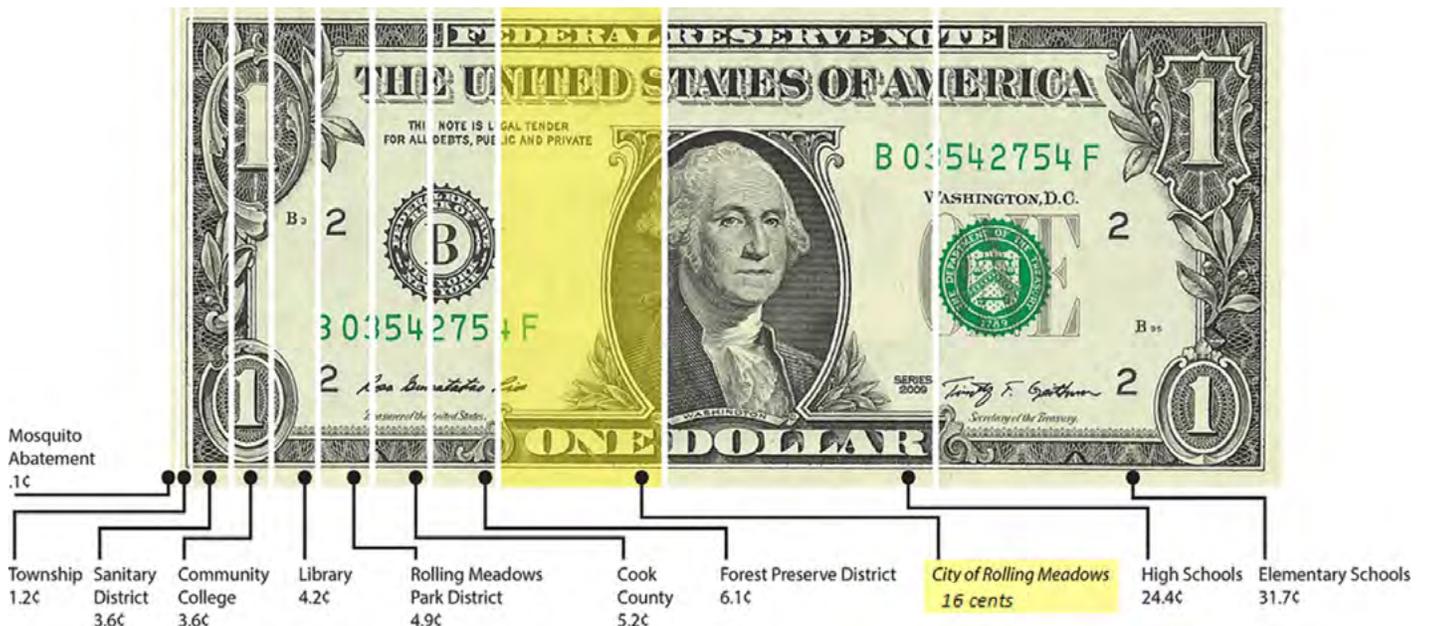
Public Hearings: FY 2022 Budget

Tuesday, September 28th:
Tax Levy (i.e. Truth in Taxation)

Tuesday, October 12th:
City Budget & Library Budget

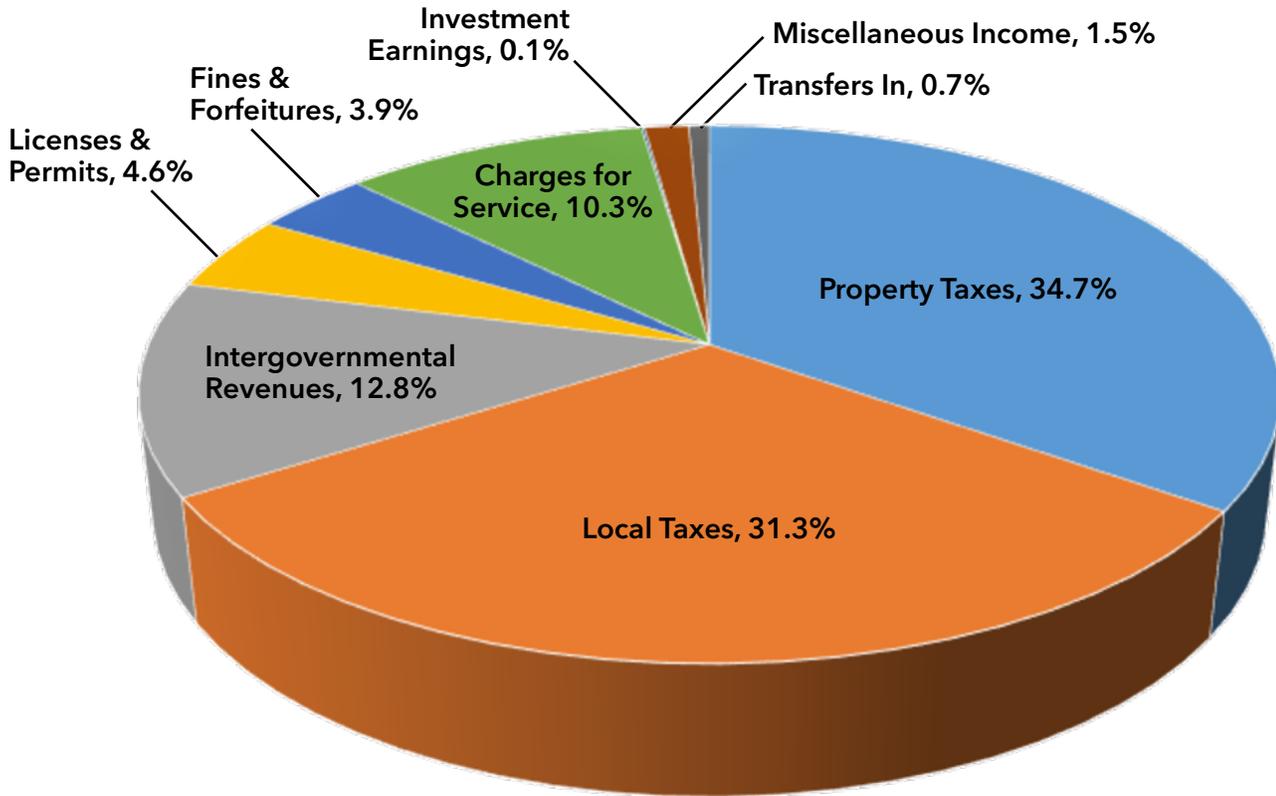
City of Rolling Meadows' Share of the Property Tax Bill

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.



FY 2022 General Fund Revenues by Source

Property Taxes	34.7%	Fines & Forfeitures.....	3.9%
Local Taxes	31.3%	Miscellaneous Income	1.5%
Intergovernmental Revenues	12.8%	Transfers In	0.7%
Charges for Service	10.3%	Investment Earnings	0.1%
Licenses & Permits.....	4.6%		



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). It is one of only 286 governmental entities in all of North America to be recognized with the organization's Triple Crown Award.



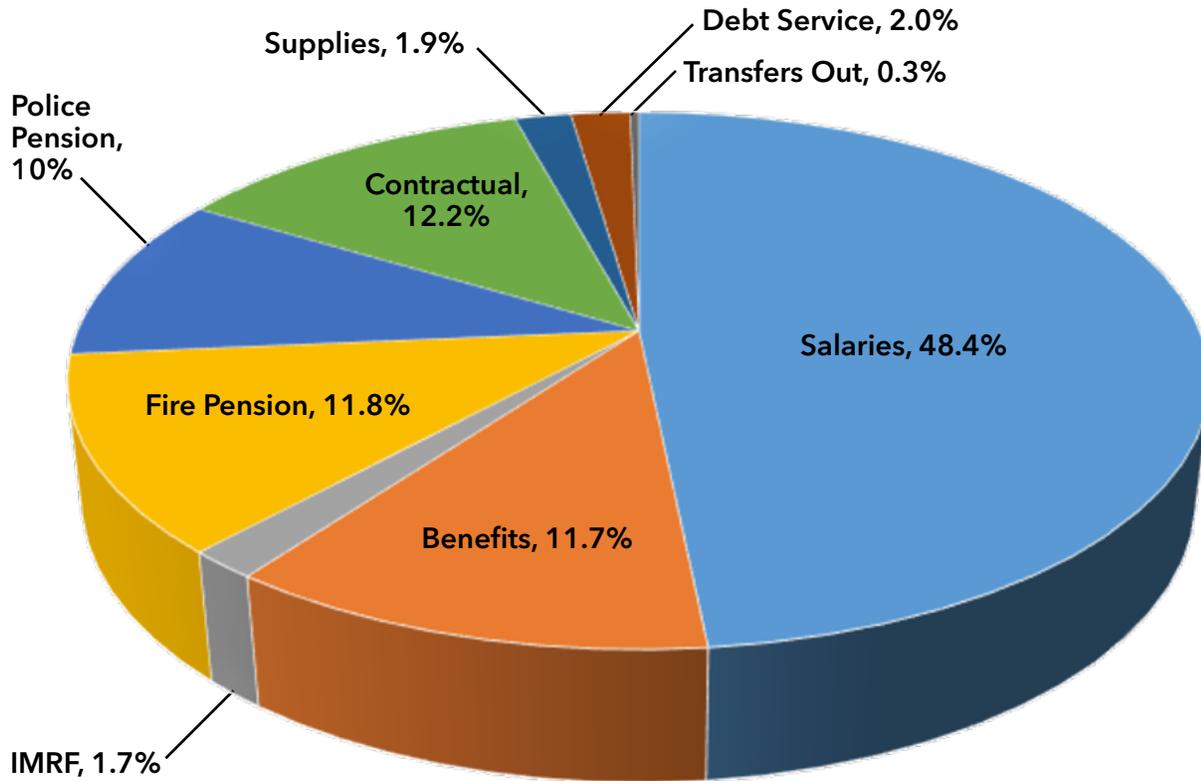
The designation certifies that Rolling Meadows earned all three of the GFOA's awards for budget reporting and transparency:

- Certificate of Achievement for Excellence in Financial Reporting (*34 consecutive years*)
- Distinguished Budget Presentation Award (*for Fiscal Years 2019, 2018, 2017, 2016*)
- Popular Annual Financial Reporting Award (*for Fiscal Year 2019*)

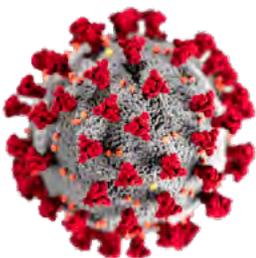
Annual independent audits of Rolling Meadows' Comprehensive Annual Financial Reports (CAFRs) by the accounting firm of Lauterbach & Amen, LLP confirm the City's commitment to fair and accurate financial reporting, and operating within generally accepted accounting principles.

FY 2022 General Fund Expenditures by Type

Salaries	48.4%	Debt Service	2.0%
Contractual	12.2%	Supplies	1.9%
Fire Pension	11.8%	IMRF	1.7%
Benefits	11.7%	Transfers Out	0.3%
Police Pension	10.0%		



COVID-19 Impact on City Finances



Throughout the COVID-19 pandemic, Rolling Meadows has remained “open for business.” Backed by a longstanding commitment to fiscal discipline and prudent financial stewardship of limited resources, City employees have overseen emergency operations, applied for and secured more than \$400,000 in state and federal funding, developed countless operational support plans, and ensured continued delivery of high-quality services to more than 24,000 residents and hundreds of businesses.

The Fiscal Year 2022 budget is structured to ensure that service levels remain at established levels in uncertain environments. The City’s overall operational approach for 2022 is to:

Be Prepared:

Emphasize the importance of planning, training, and maintaining on-hand supplies to address a wide variety of situations.

Be Flexible:

Adjust and adopt new operational protocols, as required.

Be Ready:

Ensure delivery of essential City services in the face of new challenges.

Year-Round Planning

Crafting a \$60 million municipal budget is a year-round effort that involves careful planning, deliberation, and discussion. Throughout 2021, City Council and staff worked together to determine the City's overall strategic direction, and then allocate funding to achieve established goals.

-  **February – July:** Hold Capital Improvement Committee meetings/recommend specific projects for the following fiscal year. *Note: based on a five-year planning process.*
-  **April – July:** City departments develop proposed operational budgets.
-  **June & July:** Prior year's audit and fund balance presentations establish budget parameters for the coming year.
-  **August:** Capital Improvement Plan (draft version) presented to City Council for public discussion.
-  **September:** Proposed Fiscal Year (FY 2022) 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 2022 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 required filings and postings completed.



Rolling Meadows' 2022 budget funds delivery of exceptional services – including public safety – to residents and businesses.



City of Rolling Meadows

3600 Kirchoff Road
Rolling Meadows, IL 60008
www.cityrm.org

City Council

Joe Gallo, Mayor
Karen McHale, 1st Ward Alderman
Nick Budmats, 2nd Ward Alderman
Kevin O'Brien, 3rd Ward Alderman
Jenifer Vinezeano, 4th Ward Alderman
Jon Bisesi, 5th Ward Alderman
Mandy Reyez, 6th Ward Alderman
Lara Sanoica, 7th Ward Alderman

Administration

John Nowacki, Temporary City Manager/
Police Chief
Melissa Gallagher, Finance Director
Tom Glaser, Interim Finance Director
Jeff Moxley, Fire Chief
Rob Horne, Public Works Director
Waseem Khan, Chief Information Officer

Questions?

For more information, please contact the Finance Department at 847-394-8500 or fin@cityrm.org or visit www.cityrm.org/221/finance-department.

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.

MOODY'S
INVESTORS SERVICE

S&P Global
Ratings



The Budget Process in the City of Rolling Meadows

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

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

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

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

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

In 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 31st.



FY 2022 ADOPTED BUDGET EXECUTIVE SUMMARY

The City of Rolling Meadows is pleased to present the Adopted Budget for Fiscal Year 2022 beginning January 1, 2022 and concluding on December 31, 2022. The City's FY 2022 Adopted Budget may be found at: <https://www.cityrm.org/233/Financial-Reports>.

FY 2022 Budget Highlights:

- NO increase to the Property Tax Levy.
- The Property Tax Levy continues to fund Fire, Police and IMRF pension funds per the actuarial reports (financially sound funding).
- The General Fund is within reserve parameters at \$9.9 million or 27% fund balance for FY 2022.
- The 2nd year of the Victims of Crime Act (VOCA) grant funding continues for social work services.
- The FY 2022 Budget includes \$30,000 budgeted for the Salvation Army Grant.
- Funds with Fund Balance Policies are within reserve parameters.
- NO rate increases for Water, Sewer, Stormwater or Refuse.
- Funds are budgeted for the Refuse Trucks to be retrofitted for carts.
- Two Electric Charging Stations are included in the FY 2022 Budget for City Hall (one for public use and one for City use).
- The FY 2022 Proposed Budget continues to invest in capital infrastructure.
- The FY 2022 Proposed Budget is structured to continue to provide high-quality services in an uncertain environment due to the ongoing COVID-19 pandemic.

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 2022 Budget and the FY 2022 – FY 2026 Capital Improvement Plan (CIP) are available on the City’s website at www.cityrm.org under the City’s Transparency tab.

The Budget Parameters discussion took place at the June 2021 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 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 2022 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 2021 Property Tax Levy funding the FY 2022 Budget, the Levy amount is \$1.0 million for the Local Road Fund. (At some point, the Tax Levy needs to be increased.)

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 2022 (similar to FY 2021), 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.

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 and/or a transfer in from the General Fund 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.

Continued for the FY 2022 Budget – This is the 7th 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 (70% 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 2022 Budget is \$700,000 and should grow in the future. 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.

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.

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.

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 under the Finance Department page.

Final Summary and Looking Ahead

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. Not all requests for services, staffing, capital projects or other items can be granted due to the continued uncertainty.

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.). 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 4th Youth Parade Marshal Winners.

Location



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

Area

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

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

History

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

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



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

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

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

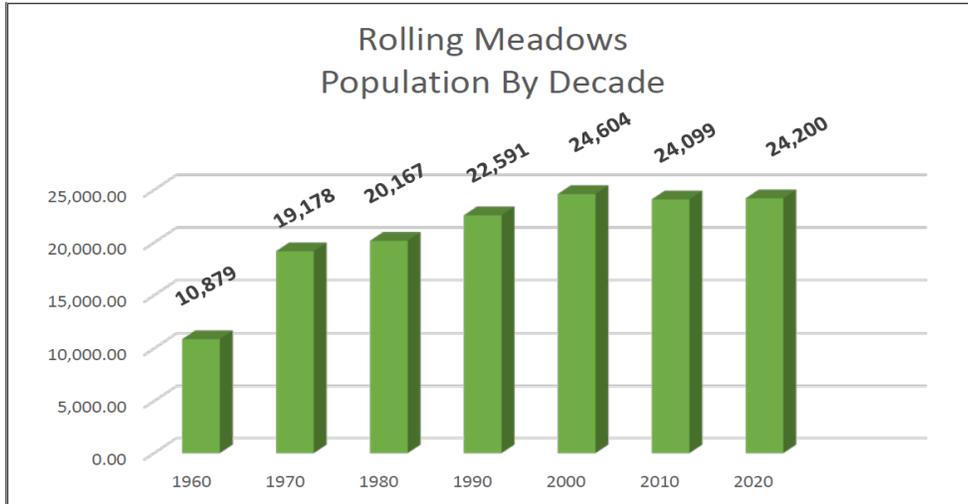


1958: Rolling Meadows City Hall and Police Headquarters.



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

Community Profile



Population and Growth

At the time that the City of Rolling Meadows incorporated on February, 26th, 1955, it had a population of 5,162 residents. The 1960 Census recorded a population of 10,879, followed by 19,178 at the 1970 Census and 20,167 at the 1980 Census. In 1990, Census information recorded a population of 22,591; a 12.1% increase from the 1980 Census. In 1996, a Special Census was conducted in an area that had experienced a large growth spurt (number was raised to 23,140). The 2000 Census had Rolling Meadows at 24,604, with the 2010 Census recording the population for the entire City at 24,099. The 2020 Census reported a population of 24,200 residents.



Rolling Meadows Shopping Center, 1958

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

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

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



Arthur J. Gallagher Corporate Headquarters built in 2016.



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

City Departments Profile

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

General Government

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



Mayor and City Council

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

City Manager's Office

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

City Clerk's Office

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

Human Resources

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

Information Technology

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



Community Events

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



The Downtown Block Party on Kirchoff Road.



FRIDAYS ROCK! & Roll in Meadows concert series.

Finance



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

Police

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



"Shop With a Cop" community program.



Police Chiefs enjoy the National Night Out event.

Fire

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



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

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



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



A burn demonstration at the Fire Department Open House.

Public Works

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



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

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

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

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

Utilities Services

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

Municipal Waste Services

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

Municipal Roadway Infrastructure

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



Community Development

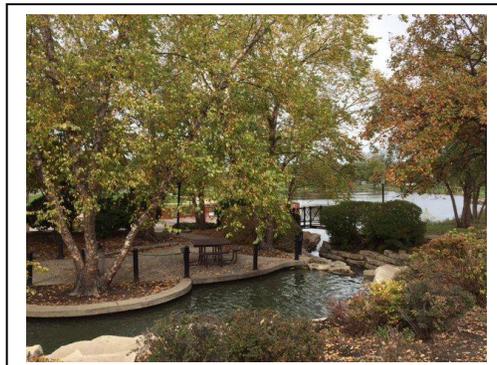
Community Development is a Division of the Public Works Department. The primary function of the Division is to encourage a healthy, safe, and prosperous community through programs, activities and enforcement of minimum standards that benefit the quality of life for the residential and business sectors.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

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



Parks and Recreation

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



Library

The Rolling Meadows Public Library operates under an appointed board that is separate from the City Council. Library Board positions expire on a rotating basis and are appointed by the City mayor as they are available, with City Council approval. The City Council must approve the Property Tax Levy as determined by the Library Board and the City Council accepts (not approves) the Library's Annual Budget (the Library Board approved the Library's Annual Budget). 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 (2021) FOR THE FY 2022 BUDGET

	2019 Tax Levy	2020 Tax Levy	2021 Tax Levy	Dollar Change from From 20 Levy	Percent Change From 20 Levy
<u>General Fund</u>					
Police Protection	\$ 1,511,946	\$ 1,511,946	\$ 1,511,946	\$0	0.0%
Fire Protection	1,511,946	1,511,946	1,511,946	0	0.0%
Police Pension	3,600,000	3,600,000	3,626,000	26,000	0.7%
Fire Pension	4,380,000	4,380,000	4,257,000	(123,000)	-2.8%
IMRF Pension	900,000	900,000	927,000	27,000	3.0%
Public Works Operations	187,002	187,002	190,446	3,444	1.8%
General Fund Total	12,090,894	12,090,894	12,024,338	(66,556)	-0.6%
<u>Local Road Fund</u>					
Annual Street Program	1,000,000	1,000,000	1,000,000	0	0.0%
<u>E911 Fund</u>					
E911 Service	700,000	700,000	700,000	0	0.0%
TOTAL FOR ANNUAL TAX LEVY ORDINANCE	13,790,894	13,790,894	13,724,338	(66,556)	-0.5%
					<i>Annual Tax Levy Ordinance Total</i>
<u>Debt Service Purpose</u>					
2018 Bond (matures FY 2038)	696,833	696,833	700,200	3,367	0.0%
2019 Bond (matures FY 2039)	249,333	249,333	312,522	63,189	0.0%
DEBT LEVY - BY ORIGINATING BOND ORDINANCE	946,166	946,166	1,012,722	0	100.0%
TOTAL CITY LEVY FOR FY 2022 BUDGET	\$ 14,737,060	\$ 14,737,060	\$ 14,737,060	\$ -	0.0%

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 2020 Audit.)

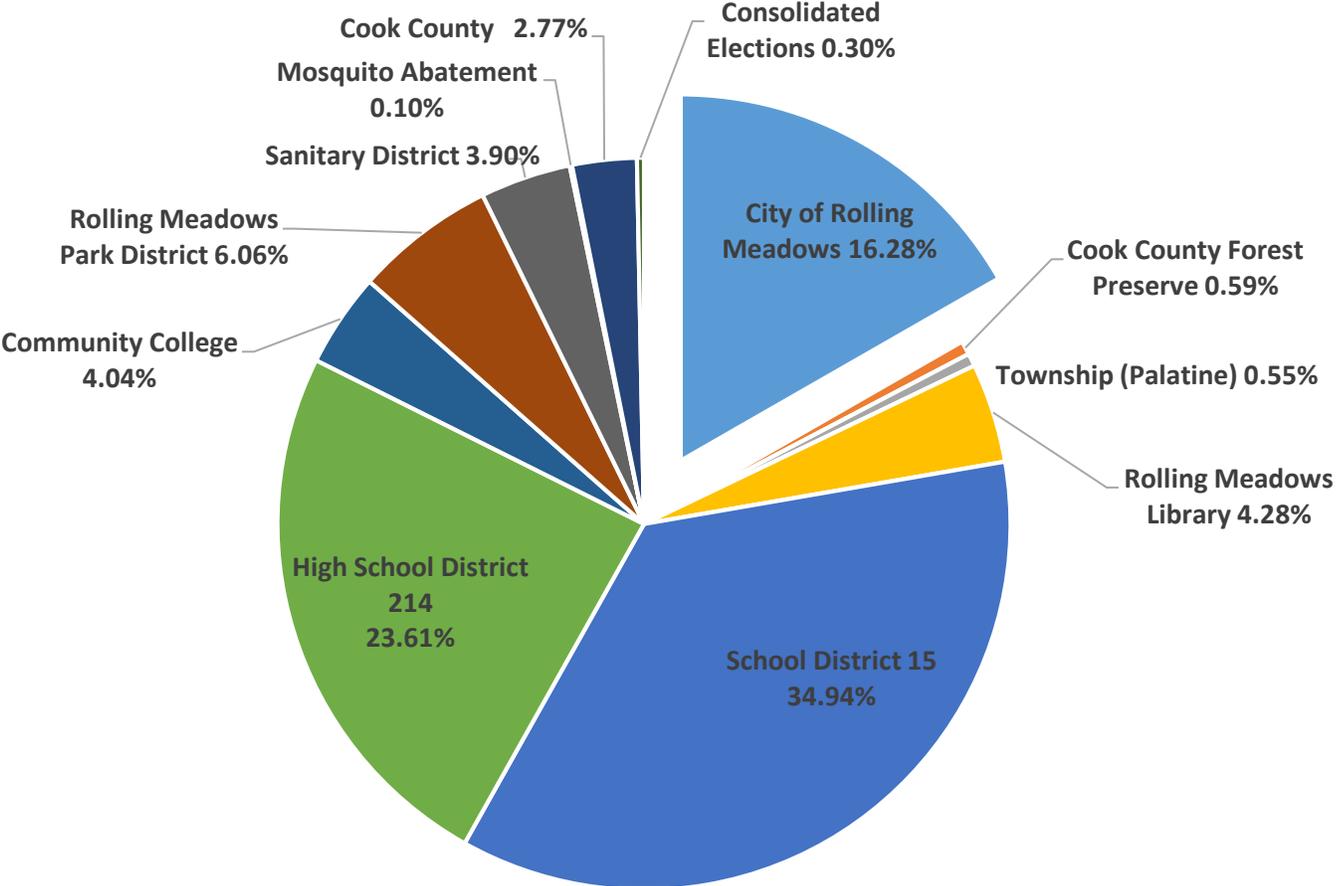
Detailed notes for the Property Tax Levy for the FY 2022 Budget:

- 1) The IMRF Levy requires an increase per their actuarial report.
- 2) There is an increase for Police Pension and a decrease for Fire Pension tax levy amounts per the actuarial reports.
- 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 are increased per the annual required debt service schedule. However, it is important to note, that the full amount for the debt service is abated and at some point the annual debt service amount should be evaluated if it needs to be levied.



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 (Palatine Township)(Rounding differences may occur). (From the City’s FY 2020 Audit.)

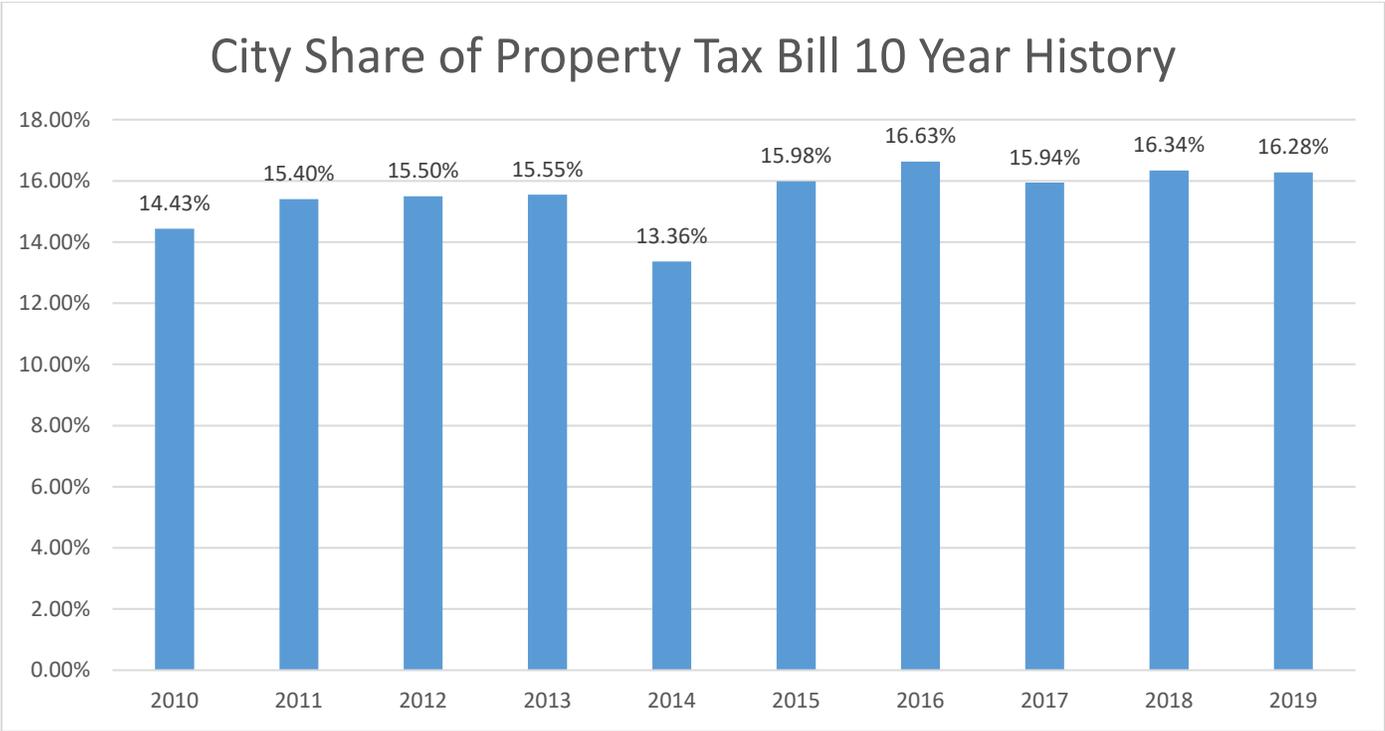


2019 (Payable 2020) Property Tax Bill

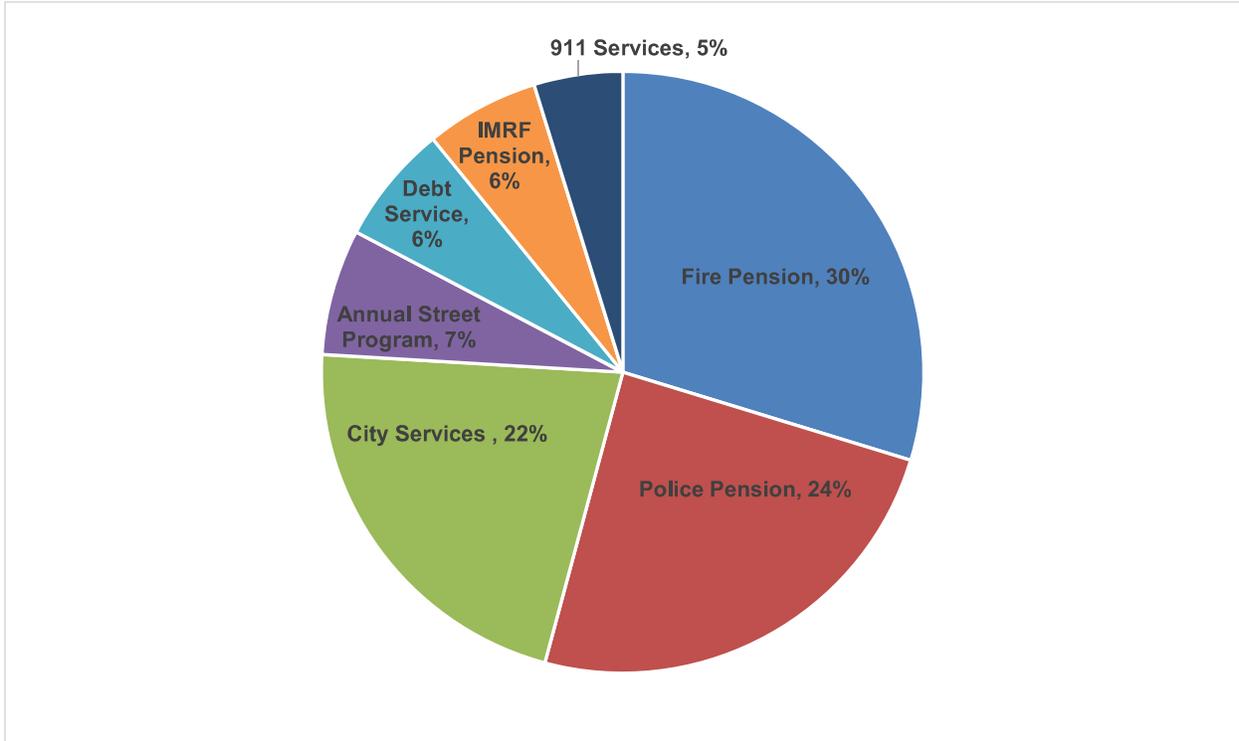


Where Do My Property Taxes Go?

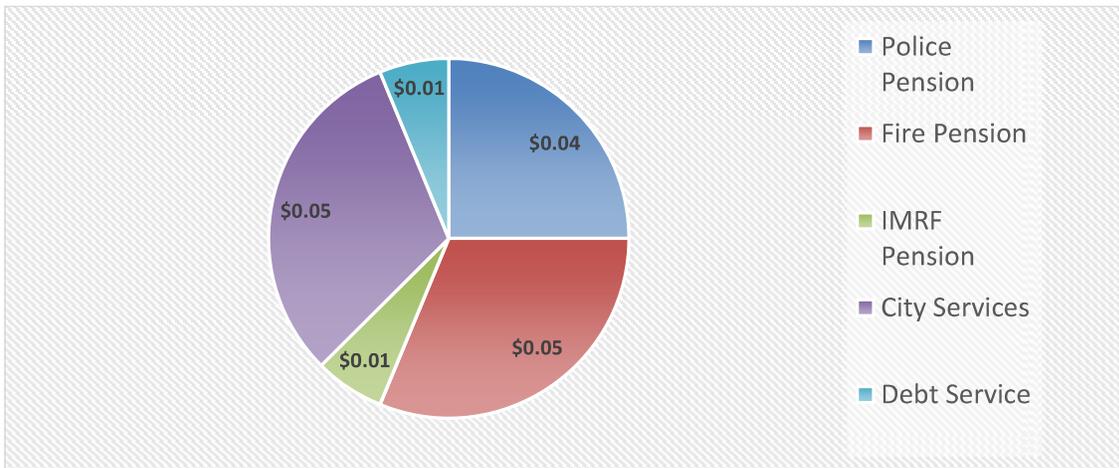
The chart below shows the City’s share of the average property tax bill (Elk Grove Township) for the last ten tax levy years. The City’s share includes the police and firefighters pension funds.



**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 FY2020 Audit.

City's Debt Service



**Current Outstanding Debt Service Payments - General Obligation Bonds Outstanding
Per the City's FY 2020 Audit (from FY 2021 - FY 2039)**



Summary of Outstanding Bonds by Type

Bond Issues	City Fund Debt Retired By	Original Amount Issued	Budget Year-Debt is Paid Down	Estimated Principal & Interest @ 12/31/2021
Bond Series 2012 (2004)	General Fund (01)	\$ 8,070,000	FY 2023	\$ 2,145,288
Bond Series 2018	Fire Stations (83)	\$ 9,500,000	FY 2038	\$ 12,581,600
Bond Series 2019	Fire Stations (83) & Utilities (20)	\$ 8,500,000	FY 2039	\$ 11,884,200
Estimated Total Principal & Interest				\$ 26,611,088

Notes:

- 1) The 2012 (2004) Bond is retired by a transfer from the General Fund to the Debt Service Fund to pay for the bond. The amount of the transfer from the General Fund is approximately \$700,000 annually. This bond matures in FY 2023.
- 2) The 2018 Bond is for the Fire Stations Fund.
- 3) The 2019 Bond is for the remaining expenditures for the Fire Stations Fund and the underground, capital projects for the Utilities Fund (rate stabilization).
- 4) The City has IEPA Loans paid by the Utilities Fund not shown on this chart. These loans are paid in full in FY 2033. The IEPA Loans are not shown on this chart.
- 5) For the 2018 and 2019 Bonds, the City will review any call features to evaluate potential savings (about the seven-year mark).

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.

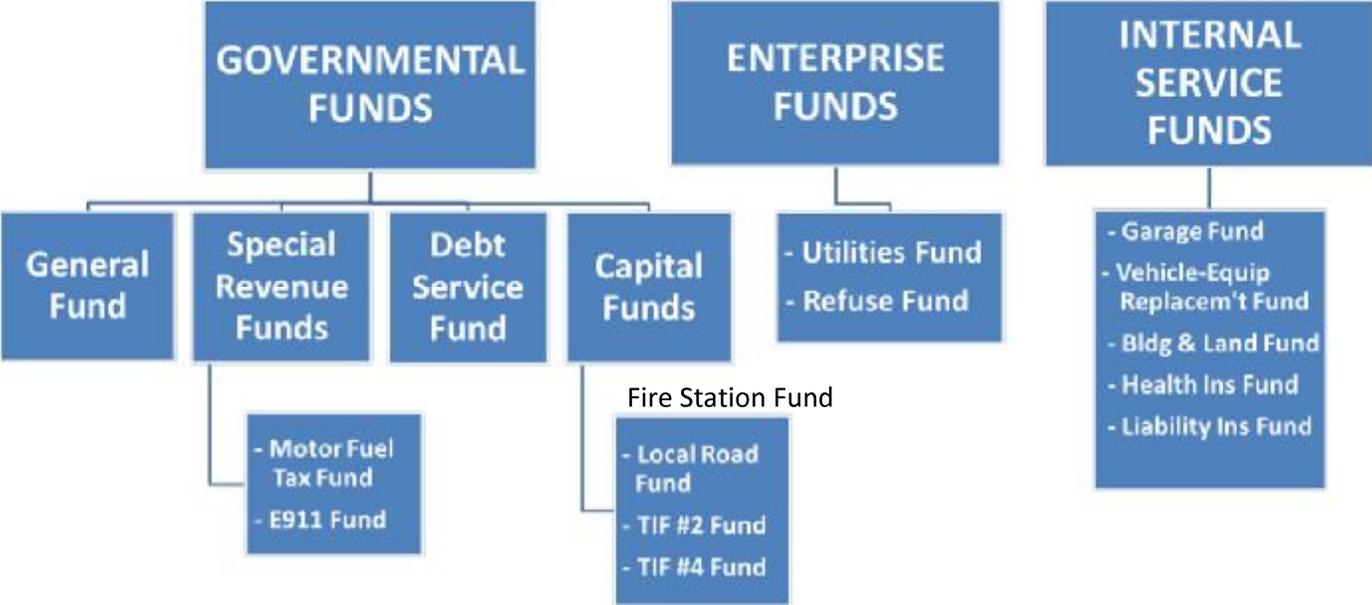
The City has two special revenue funds: the E911 Fund and the Motor Fuel Tax Fund. These funds have restricted revenues that must be spent on only certain services and goods according to state statute. The Motor Fuel Tax Fund expenses are restricted only to projects that are used to improve and maintain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

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

Department: Administration, Finance and IT
2021 Accomplishments

Completed updates to the Comprehensive Plan and Zoning Codes.

Coordinated and hosted the 3rd annual Rolling Meadows Business and Community Showcase event.

Continued the quarterly publication of the Business Messenger newsletter, distributed to all City businesses.

Showcased 2020 new businesses during the February Committee-of-the-Whole.

Continue business retention program, including business visits and related follow-up activities.

Updated the COVQA communication tool for processing FOIA requests.

Hired a Network Administrator position to the IT Department.

Monitored fund balance policies on a monthly basis.

Updated the City website with key financial documents such as the Citizen's Annual Report, approved annual Budget, annual Comprehensive Annual Financial Report, IMRF Total Compensation Report and other financial documents.

Received the rare Triple Crown award from the Government Finance Officers Association for the City's Annual Budget, Comprehensive Annual Report and Citizen's Annual Report.

Department: Administration, Finance and IT

<u>2022 GOALS</u>	<u>2022 OBJECTIVES</u>
<p>Create more economic development opportunities and information for citizens and businesses.</p>	<p>Continue promotion of retail, industrial and commercial development throughout the City through a comprehensive marketing program.</p>
	<p>Continue quarterly publications of the City's Business Messenger newsletter.</p>
	<p>Coordinate and host the 4th annual Rolling Meadows Business & Community Showcase.</p>
	<p>Showcase 2021 new businesses during the February 2022 Committee-of-the-Whole meeting.</p>
<p>Continue to provide enhanced IT services for the City.</p>	<p>Update the City's website for increased efficiency and usage.</p>
	<p>Continue Cybersecurity Training for all City Staff to protect City resources from Cyber Threats.</p>
	<p>Install updated security cameras and Access Control Systems to enhance security at City offices.</p>
	<p>Add a Data Analyst position to the IT Department which will provide Business Intelligence to the City's database applications.</p>
	<p>Offer training to City departments to keep updated on ERP modules and their processes.</p>

Continue to provide Fiscal Transparency and to provide a financially stable environment for the City of Rolling Meadows.	Continue to provide timely and accurate financial information to policy makers, Department Heads and Community members.
	Continue to explore new revenue sources and expense management to prepare for potential changes in the economy or State of Illinois resources.
	Complete implementation of the Tyler Payroll module by September 1, 2022.
	Continue to submit for the GFOA Budget and Audit award programs.
	Review and update, as needed, policies and procedures to ensure they are current and reflective of current organizational and operational structures.
	Continue to address long-term funding for the Fire and Police pension funds.

Department: PUBLIC WORKS	
<u>2021 GOALS</u>	<u>2021 ACCOMPLISHMENTS</u>
Evaluate and implement efficiencies to maintain expected service levels	Completed Abandon Gas Station, Outdoor Seating, Outdoor Storage, and Recapture Amendments to City Ordinances.
	Celebrated two retirements, three internal promotions, and hired three new people to fill vacant positions.

	Implemented enhancements to the Work Order and GIS Dashboard Systems.
Finalize planning for City's long-term Public Works equipment and operational storage needs	Completed preliminary engineering analysis of Central Road site to determine redevelopment usability.
	Initiated communication with Park District on their redevelopment and use of Central Road site.
	Initiated discussions on long-term storage needs for Public Works and general City operational needs.
Cost-effectively maintain and improve City infrastructure	Utilized City crews and paving equipment to complete repairs to 6,500 Square yards of City Streets, to extend useful life
	Secured \$963K in Grant funding for the Hicks Road Bike Path and \$882K for the Meadowbrook Drive Bridge projects.
	Completed 93% of the \$2.9M budgeted funds for Local Roads Programs.
	Completed nearly \$300K in Building and Land Improvements.
	Expended 81% of the \$2.77M budgeted funds for Water, Sewer and Storm Capital Projects.

	<p>Completed first phase of Sunset/Brookview sanitary project after years of delays.</p>
<p>Implement visions of the Comprehensive Plan and policies of the Zoning Ordinance update</p>	<p>Completed engineering for Hicks Road and Quentin Road bike path projects to improve pedestrian facilities within the City limits.</p> <p>Evaluated and implemented "place making" opportunities with new holiday decorations.</p> <p>Continued to evaluate Complete Street opportunities as part of capital improvement planning.</p> <p>Coordinated efforts on future sale of discontinued 3111 Meadow Fire Station Property.</p>
<p>Implement Energov Module for ERP</p>	<p>Revised building permit and business license fee schedule and approved revisions through City Council to enable completion of the software build out.</p> <p>Completed permit, inspection and code enforcement data conversion from old system to new system.</p> <p>Initiated upgrade to new Energov software system release, with plans to go live 1st quarter 2022.</p>

Department: PUBLIC WORKS

<u>2022 GOALS</u>	<u>2022 OBJECTIVES</u>
Leverage, update, and implement new technologies into departmental operations and investigate funding opportunities to improve services	Investigate and Implement Inventory and Vehicle and Equipment Tracking systems, using barcode/QC Coding.
	Complete/Implement Energov Software for permitting, inspections, and DACRA Software system for code enforcement.
	Review and investigate methods to better control the City's water distribution system through the use of the SCADA system.
Implement Automated Refuse Services	Procure and outfit existing equipment with automated collection equipment.
	Convert recycling containers to refuse containers.
	Coordinate with contractor to implement public outreach and distribute new recycling containers.
Improve and Enhance City Code of Ordinances	Update Building Codes to the 2018 ICC Series, along with text amendments to the City Code related to building regulation local amendments.
	Develop and adopt Tree management plan and update City Codes related to landscaping and tree management.
	Update the City's Subdivision Regulations.

Evaluate Senior Services Program Enhancements	Identify areas typically performed or managed by Public Works that can be integrated into a more comprehensive Senior Services Program, such as landscape maintenance, snow, hazardous limbs, drainage, etc.
	Investigate potential cost-sharing programs or opportunities.
	Investigate opportunities with associated costs and workload impacts and provide information to the Council.
Develop long term (20 Year) Water and Sanitary Capital Improvement Plan	Evaluate existing underground infrastructure, and prioritize by age, condition, material type, and geographic location.
	Develop an inventory and replacement schedule for all above-ground mechanical infrastructure.
	Work with city engineer to develop accurate cost estimates associated with each project.

Department: POLICE
2021 ACCOMPLISHMENTS

The Department added a second Police Social Worker to improve and expand services to victims of crimes and individuals experiencing a crisis. This additional police social worker is funded through a Federal grant.

Interaction and collaboration between the police patrol unit and police social services was greatly increase in an effort to better address and respond to crisis situations.

A fund was established to provide additional resources to police social services to assist individuals in need. This fund solely relies on the generous donations from the public wanting to help and assist victims of crimes and or individuals experiencing a significant crisis.

During the global pandemic (COVID) the Department continued to provide the highest level of police service to residents of this Community with no reduction of said services.

The Department reviewed and modified several of its policies to ensure they complied with new mandates that went into effect in 2021 and also continued with Department wide robust training in several areas to include de-escalation techniques, dealing with individuals suffering from mental health problems, domestic violence and use of force.

The Department continued to recruit and hire several new police personnel of the highest caliber and from diverse backgrounds.

The Department continued with developing personnel to provide them with the knowledge, experience and training to be able to provide exceptional public service and to be leaders in the field of police services.

Department: POLICE

<u>2022 GOALS</u>	<u>2022 OBJECTIVES</u>
<p>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.</p>	<p>Continue to foster a philosophy of Community Policing among personnel within the Department to address root causes of issues of concern and importance to residents.</p>
	<p>Focus on long term solutions to problems and concerns as they relate to crime reduction and prevention.</p>
	<p>Empower personnel to be problem solvers and embrace proactivity in carrying out their duties</p>
<p>Build partnerships with the community we serve and work with stakeholders to address needs and concerns as they pertain to police services</p>	<p>Expand our participation at community, and public events in an effort to expand our presence out in the public and to increase our dialogue and interaction with residents.</p>
	<p>Improve and expand our social media platform to increase our messaging on our commitment to public service and to increase transparency.</p>
<p>Provide exceptional police social services to better assist victims of crimes and or individuals experiencing a crisis.</p>	<p>Expand our footprint into the community in regards to police social services. Implement other satellite locations in areas of increased need of police social services and in turn improve quality of life for individuals who are victims to crimes and or in crisis.</p>
	<p>Foster and expand teamwork between police social services and the police patrol force. In an effort to make for a well-</p>

	<p>rounded and multi-discipline approach to addressing situation and problems needing intervention.</p>
<p>Expand the use of technology to police more efficiently, and more effectively.</p>	<p>Promote and implement the Rolling Meadows Hope Fund. The fund provides financial assistance to victims of crime or individuals experiencing crisis.</p> <p>Partner with Community Stakeholders to help mitigate and or prevent crimes through the use of advanced technology and proven crime prevention strategies.</p> <p>Train and expand staff knowledge and familiarity on the benefits of the Departments new records management system and computer aided dispatch software. The systems advanced features can provide better, more accurate and timely data to be used for deployment and proactive patrols.</p>
<p>Develop staff to perform at the highest level and provide unmatched public service.</p>	<p>Continue with the robust commitment to training officers in de-escalation techniques, and dealing, assisting and interacting with individuals who are suffering with mental health issues.</p> <p>Invest in personnel to provide them with quality training to include the necessary tools for them to provide the highest level of police service.</p>

Department: FIRE
2021 ACCOMPLISHMENTS

Training and mentoring of newly promoted Fire Officers / supervisors (1 Fire Chief, 1 Deputy Chief, 1 Battalion Chief, 1 Lieutenant and 2 Acting Company Officers) to their new roles within the department. All officers are trained for their newly promoted position and one position up within the department.

Officer development program created that meets or exceeds NFPA Fire Officer training requirements. Further enhancement of software utilization for fire incident training for emergency incidents.

Ongoing refinement of responses with Northwest Central Dispatch, RPM agencies and bordering fire agencies to utilize new fire station locations to reduce response times within the City and neighboring communities.

Implemented CAD/AVL system (Computer-Aided Dispatch / Automatic Vehicle Location) for responses within Rolling Meadows and surrounding Northwest Central Dispatch agencies. Continuously monitoring for potential communication upgrades and correct vehicle assignments based on call type and vehicle locations related to the incident.

Maintained a 99% positive feedback rating from customer feedback forms returned to the fire department.

Continued monitoring of an in use alternative apparatus staffing model at Fire Station 15 that provides enhanced responses to fire and EMS calls.

Increased collection and use of PPE (personal protective equipment), focusing on enforcement of PPE use mandated from IDPH, CDC, and NWCEMSS to reduce or eliminate any exposure of personnel and customers to COVID-19. Continued risk mitigation within the department and the City of COVID-19 occurrences.

Purchase of a new rescue squad that incorporates specialty team, medical support and fire response into one vehicle deployment from a two vehicle deployment in an effort to reduce maintenance and vehicle purchase costs. This reduction in vehicles afforded the department to acquire a MABAS (Mutual Aid Box Alarm System) Air Support unit.

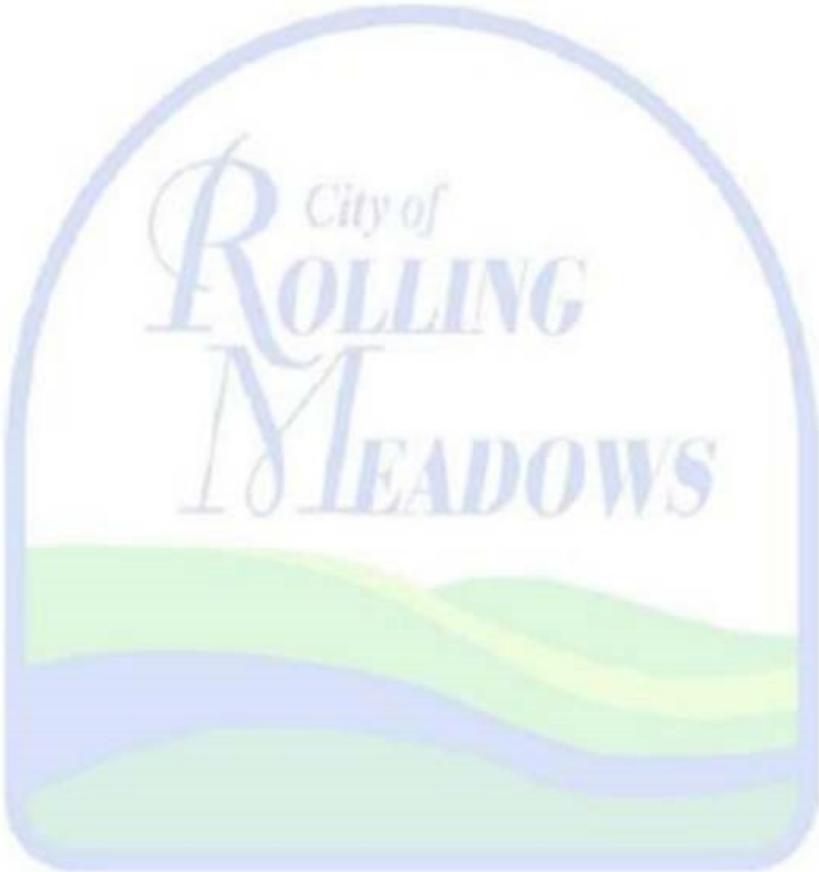
Department: FIRE

2022 GOALS

2022 OBJECTIVES

<p>Continue to provide the highest level of fire protection and emergency medical services to the Community.</p>	<p>Collect customer feedback on provided services from internal and external stakeholders.</p>
<p>Develop recently promoted personnel to perform at the highest standards and continue to focus on preparing future leaders of the Fire Department.</p>	<p>Develop officer training program to aid future leaders of the Fire Department.</p>
<p>Development of a Community Risk Reduction (CRR) program, per NFPA 1300 standards, to improve Fire Department community outreach, protection and fire prevention capabilities and programs.</p>	<p>Utilize current recommendations from NFPA 1710 to explore and enhance service delivery by utilizing staffing and resource options within the department and RPM.</p>
	<p>Establish staffing of Fire Prevention Bureau to meet needs of the community, CRR model and standards set by NFPA 1300.</p>
<p>Refine and improve service delivery within the RPM communities by review of current agreement.</p>	<p>Review of Fire Department staffing with city leadership focusing on future trends, potential increased call volume and alternative staffing models currently in trial period.</p>

Revenues & Expenditures Summary Sheets



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

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

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

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

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

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

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

****Notes:**

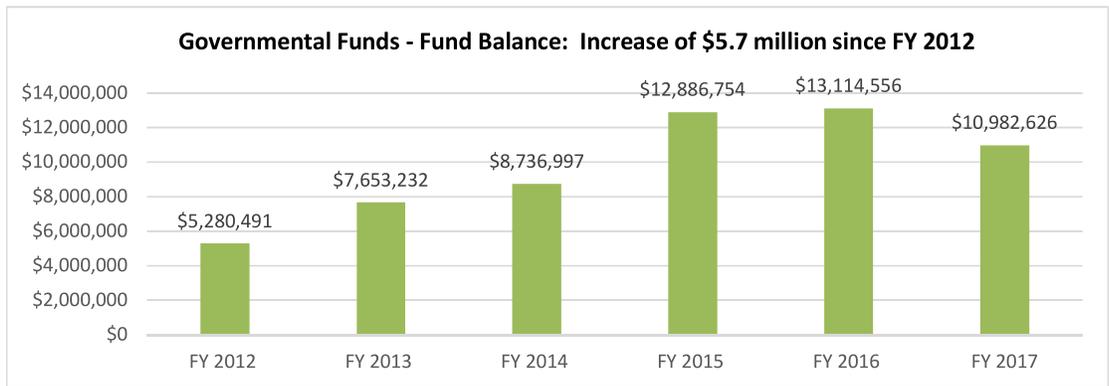
The General Fund's Total Fund Balance is \$11,929,050. It is important to remember that there are commitments to this Fund Balance as follows:

1. \$721,452 is committed for funding Compensated Absences Liability (17% of the \$4.2 million liability is funded with this commitment).
2. \$1.0 million is assigned as a Manager's Hold for ongoing labor negotiations.
3. \$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		REVENUES - AUDIT	EXPENSES - AUDIT	NET CHANGE IN CURRENT YEAR FUND BALANCE	NET TRANSFERS IN OR OUT TO OTHER FUNDS	ENDING FY 2017
	AUDITED FUND BALANCE						AUDITED FUND BALANCE OR EQUIVALENT
Governmental Funds:							ACTUAL
General (01) **	11,929,050	30,925,176	30,687,082	238,094	(2,602,075)	9,565,069	<i>*See notes below.</i>
Motor Fuel Tax (03)	81,442	615,759	281,926	333,833	(300,000)	115,275	
E911 (04)	1,010,594	608,420	549,914	58,506	150,000	1,219,100	
Debt Service (47)	55,197	1,286,906	1,955,591	(668,685)	682,075	68,587	
Local Road (61)	1,175,572	1,814,759	3,172,861	(1,358,102)	300,000	117,470	
TIF #2 (37) Kirch/Owl	(1,316,776)	261,940	489,545	(227,605)	-	(1,544,381)	
TIF #4 (38) Golf Road	(100,178)	1,244,420	765,429	478,991	-	378,813	
Fire Stations Fund (83)	-	88,540	1,356,485	(1,267,945)	2,120,000	852,055	
Foreign Fire Tax (26) *	51,853	32,501	32,429	72	-	51,925	
Police Asset Seizure (17) *	227,803	21,738	90,828	(69,090)	-	158,712	
Enterprise Funds:							
Utilities (20)	3,096,443	11,473,184	9,601,362	1,871,822	-	3,628,446	
Refuse (16)	1,020,333	2,196,129	2,178,195	17,934	-	890,751	
Internal Service Funds:							
Garage (14)	669,691	1,536,612	1,325,436	211,176	-	880,867	
Vehicle-Equipment (25)	1,482,105	1,423,193	917,256	505,937	100,000	1,977,679	
Building & Land (33)	971,886	544,846	759,153	(214,307)	200,000	14,522	
Liability Insurance (23)	1,307,379	1,127,197	777,098	350,099	(350,000)	1,449,461	
Health Insurance (45)	1,468,950	4,338,224	3,983,973	354,251	(300,000)	1,752,696	
TOTAL ALL CITY FUNDS	\$ 23,131,344	\$ 59,539,544	\$ 58,924,563	\$ 614,981	\$ -	\$ 21,577,047	



****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).

- 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		EXPENSES - AUDIT	NET CHANGE IN CURRENT YEAR FUND BALANCE	NET TRANSFERS IN OR OUT TO OTHER FUNDS	ENDING FY 2018
	AUDITED FUND BALANCE	REVENUES - AUDIT				AUDITED FUND BALANCE OR EQUIVALENT

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

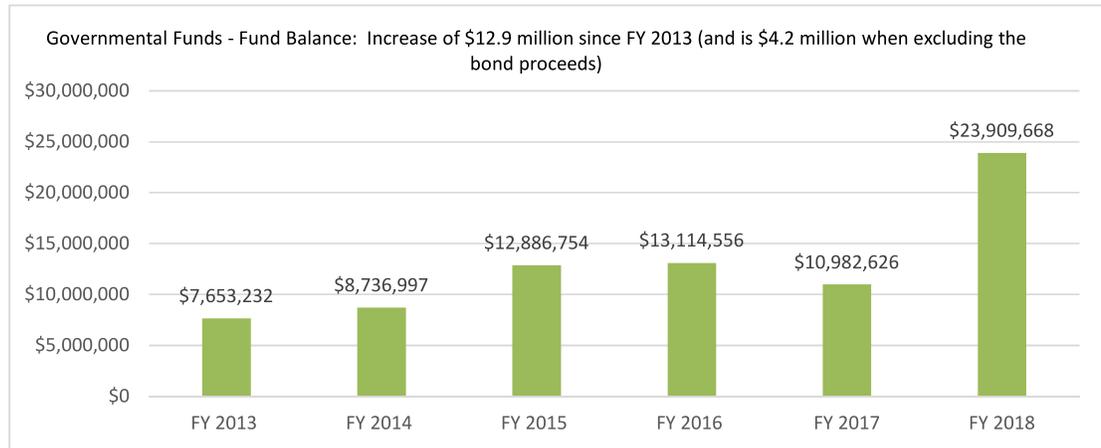
**See notes below.*

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

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

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

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



****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:

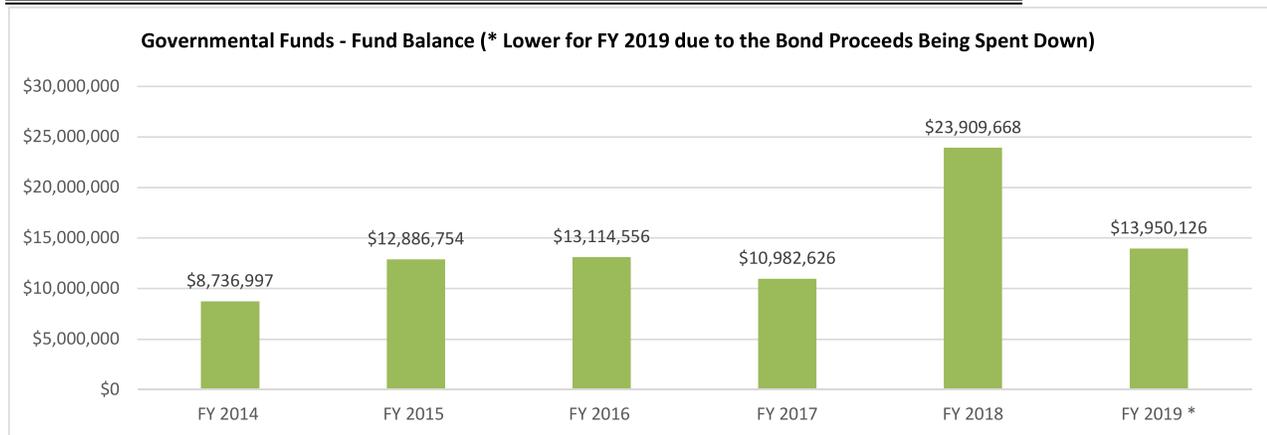
1. \$1.4 million is committed for funding Compensated Absences Liability (35% of the \$3.9 million liability - as shown in the CAFR with adding the Compensated Absences line items - with this commitment of funds).
2. There is \$38,341 for Prepaid Expenses (similar to past years).

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
Governmental Funds:						ACTUAL
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
<i>* Foreign Fire & Police Asset Seizure are shown on the City's Financials but are not controlled by the City Council.</i>						
Enterprise Funds:						
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
Internal Service Funds:						
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
TOTAL ALL CITY FUNDS	\$ 35,043,898	\$ 65,526,301	\$ 75,541,524	\$ (10,015,223)	\$ 3,230,839	\$ 25,964,874



****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.

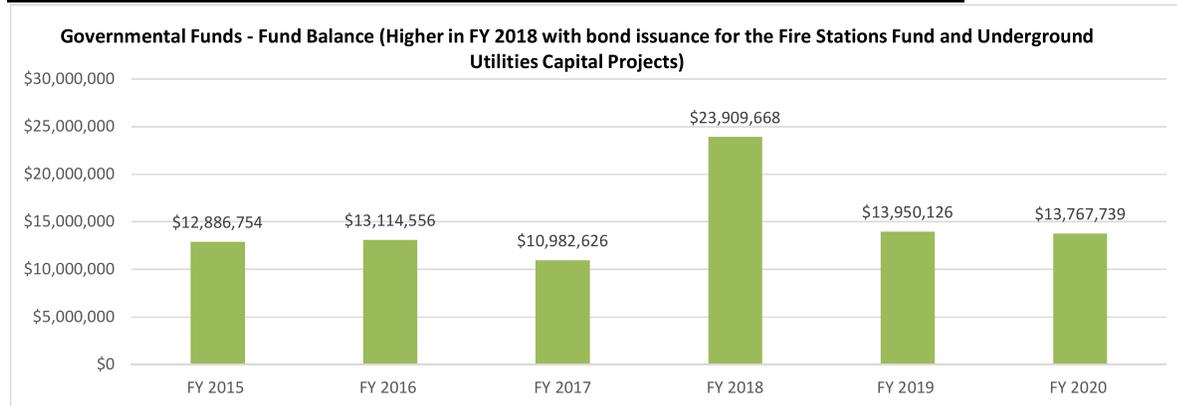
After deducting these items, the General Fund's Ending Unassigned Fund Balance is \$9.4 million and is in range with the City's Fund Balance Policy at 28.6% of expenditures (the range is between 15% to 30% of Unassigned Fund Balance to Expenditures).

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.

FY 2020 Audited Fund Balance Summary

City of Rolling Meadows - Fund Balance Summary - FY 2020 Audited Data

FUND NAME	BGN FY 2020 AUDITED FUND BALANCE	REVENUES - AUDIT	EXPENSES - AUDIT	NET CHANGE IN CURRENT YEAR FUND BALANCE	SOURCES/USES OR TRANSFERS	ENDING FY 2020 AUDITED FUND BALANCE OR EQUIVALENT
Governmental Funds:						ACTUAL
General (01) **	10,790,450	32,682,225	33,223,642	(541,417)	798,287	11,047,320
Motor Fuel Tax (03)	367,755	1,406,739	600,000	806,739	-	1,174,494
E911 (04)	1,349,130	710,897	563,662	147,235	-	1,496,365
Debt Service (47)	17,515	-	752,188	(752,188)	751,713	17,040
Local Roads (61)	355,783	2,485,347	2,725,482	(240,135)	-	115,648
TIF #2 (37) Kirch/Owl	(1,157,011)	381,149	58,466	322,683	-	(834,328)
TIF #4 (38) Golf Road	3,189	1,964,834	1,967,985	(3,151)	-	38
Fire Stations Fund (83)	1,941,244	1,021,042	2,484,330	(1,463,288)	-	477,956
Foreign Fire Tax (26) *	72,154	51,840	33,475	18,365	-	90,519
Police Asset Seizure (17) *	209,917	17,274	44,504	(27,230)	-	182,687
<i>* Foreign Fire & Police Asset Seizure are shown on the City's Financials but are not controlled by the City Council.</i>						
Enterprise Funds:						
Utilities (20)	4,134,531	11,651,752	9,081,699	2,570,053	-	5,684,183
Refuse (16)	1,029,931	2,241,441	2,276,189	(34,748)	-	699,465
Internal Service Funds:						
Garage (14)	1,185,030	1,548,076	1,258,785	289,291	-	1,474,321
Vehicle-Equipment (25)	1,342,848	1,553,188	1,387,518	165,670	100,000	2,077,379
Building & Land (33)	1,431,916	756,643	661,294	95,349	200,000	1,201,939
Liability Insurance (23)	1,303,376	1,581,722	832,235	749,487	(700,000)	914,876
Health Insurance (45)	1,587,113	3,668,308	4,162,899	(494,591)	(1,150,000)	1,965,633
TOTAL ALL CITY FUNDS	\$ 25,964,871	\$ 63,722,477	\$ 62,114,353	\$ 1,608,124	\$ -	\$ 27,785,535



****Notes:**

The General Fund's Total Fund Balance is \$11,047,320 or 33.3% Fund Balance.

1. \$400,000 Committed Funds are for the FY 2021 Budget (settled labor negotiations for AFSCME and Local 150) and other labor items.
2. There is \$40,648 for Prepaid Expenses (similar to past years).

After deducting these items, the General Fund's Ending Unassigned Fund Balance is \$10.6 million and is in range with the City's Fund Balance Policy at 31.9% of expenditures (the range is between 15% to 30% of Unassigned Fund Balance to Expenditures).

CITY OF ROLLING MEADOWS
FUND BALANCE SUMMARY - FY 2021 ESTIMATE

ESTIMATED BASED ON ACTUAL AND PROJECTED DATA AS OF DECEMBER 13, 2021

FUND NAME	BGN - BALANCES-PER				ESTIMATED END FUND BALANCE 12/31/2021
	FY 2020 AUDIT	REVENUES	EXPENSES	OVER (UNDER)	
General (01)	\$ 11,047,320	\$ 34,969,966	\$ 31,823,288	\$ 3,146,678	\$ 14,193,998
Motor Fuel Tax (03)	1,174,494	1,379,589	766,223	\$ 613,366	\$ 1,787,860
E911 (04)	1,496,365	706,330	620,818	\$ 85,512	\$ 1,581,877
Debt Service (47)	17,040	693,150	39,550	\$ 653,600	\$ 670,640
Local Road (61)	115,648	2,448,576	3,344,906	\$ (896,330)	\$ (780,682)
TIF # 2 (37) Kirch/Owl	(834,328)	434,395	66,638	\$ 367,757	\$ (466,571)
TIF # 4 Golf Rd. (38)	38	1,728,891	1,710,998	\$ 17,893	\$ 17,931
Fire Stations Fund (83)	477,956	958,613	443,861	\$ 514,752	\$ 992,708
Utilities (20)	5,684,183	10,401,998	10,948,069	\$ (546,071)	\$ 5,138,112
Refuse (16)	699,465	2,110,962	2,088,173	\$ 22,789	\$ 722,254
Garage (14)	1,474,321	1,426,267	1,370,608	\$ 55,659	\$ 1,529,980
Vehicle-Equip (25)	2,077,379	1,702,395	1,909,724	\$ (207,329)	\$ 1,870,050
Building & Land (33)	1,201,919	796,589	640,717	\$ 155,872	\$ 1,357,791
Liability Insurance (23)	914,876	830,890	565,527	\$ 265,363	\$ 1,180,239
Health Insurance (45)	1,965,633	4,273,721	5,313,914	\$ (1,040,193)	\$ 925,440
TOTAL ALL CITY FUNDS	\$ 27,512,309	\$ 64,862,332	\$ 61,653,014	\$ 3,209,318	\$ 30,721,627

Notes:

The Funds with Fund Balance Policies are within parameters:

- 1) The **General Fund's Policy** is to maintain a range of 15% to 30% of Fund Balance to Expenses. For FY 2021, the estimated ending fund balance is within parameters of 44.6%.
- 2) The **911 Fund's Policy** is to maintain a range of one to one and half times the annual expenses. For FY 2021, the estimated ending fund balance is well within the parameters of \$1,581,877 for the ending estimate.
- 3) The **Refuse Fund's Policy** is to maintain a range of 30% to 50% of Fund Balance to Expenses. For FY 2021, the estimate is within that range at an estimated 34.6%. However, for the FY 2021, there are no rate increases, and the fund is using some reserves. The fund balance estimate for the FY 2021 Budget is proposed at the low-end of the range of 30%.
- 4) The **Garage Fund's Policy** is to maintain a range of \$1.0 million to \$1.5 million in reserves annually. For FY 2021, the estimated ending fund balance is \$1,529,980 and is within range of the policy.

Calculation 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 Balance Equivalent. This measure is calculated by subtracting Current Assets (excluding Prepaids) from Current Liabilities. Some funds only consider liquid assets (i.e., Cash) to Current Liabilities.
- 3) Beginning Fund Balances are from the 2020 CAFR.
- 4) Ending Fund Balances are not audited and are subject to change based on year-end close out and the audit.

CITY OF ROLLING MEADOWS
FUND BALANCE SUMMARY - FY 2022 BUDGET

ESTIMATED BASED ON PROJECTED DATA

FUND NAME	ESTIMATED BEGIN BALANCE 1/1/2022	REVENUES	EXPENSES	OVER (UNDER)	MANAGER'S HOLD	ESTIMATED END FUND BALANCE 12/31/2022
General (01)	\$ 11,376,573	\$ 34,623,011	\$ 36,125,304	\$ (1,502,293)	\$ -	\$ 9,874,280
Motor Fuel Tax (03)	1,989,400	1,414,906	1,400,000	14,906	-	2,004,306
E911 (04)	1,443,564	700,000	720,700	(20,700)	-	1,422,864
Debt Service (47)	6,540	715,688	716,188	(500)	-	6,040
Local Road (61)	209,729	3,496,250	3,248,500	247,750	-	457,480
TIF # 2 (37) Kirch/Owl	(656,728)	250,100	72,500	177,600	-	(479,128)
TIF # 4 Golf Rd. (38)	40,344	3,000,250	3,031,423	(31,173)	-	9,171
Fire Stations Fund (83)	418,891	1,012,722	1,020,869	(8,147)	-	410,744
Utilities (20)	5,131,680	11,708,000	13,449,369	(1,741,369)	-	3,390,311
Refuse (16)	617,834	2,243,600	2,330,166	(86,566)	-	531,268
Garage (14)	1,422,882	1,502,239	1,646,384	(144,145)	-	1,278,737
Vehicle-Equip (25)	2,502,339	1,594,231	2,852,000	(1,257,769)	-	1,244,570
Building & Land (33)	1,477,764	594,525	825,350	(230,825)	-	1,246,939
Liability Insurance (23)	581,193	893,317	727,000	166,317	-	747,510
Health Insurance (45)	2,672,449	5,273,555	4,836,258	437,297	-	3,109,746
TOTAL ALL CITY FUNDS	\$ 29,234,454	\$ 69,022,394	\$ 73,002,011	\$ (3,979,617)	\$ -	\$ 25,254,838

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.

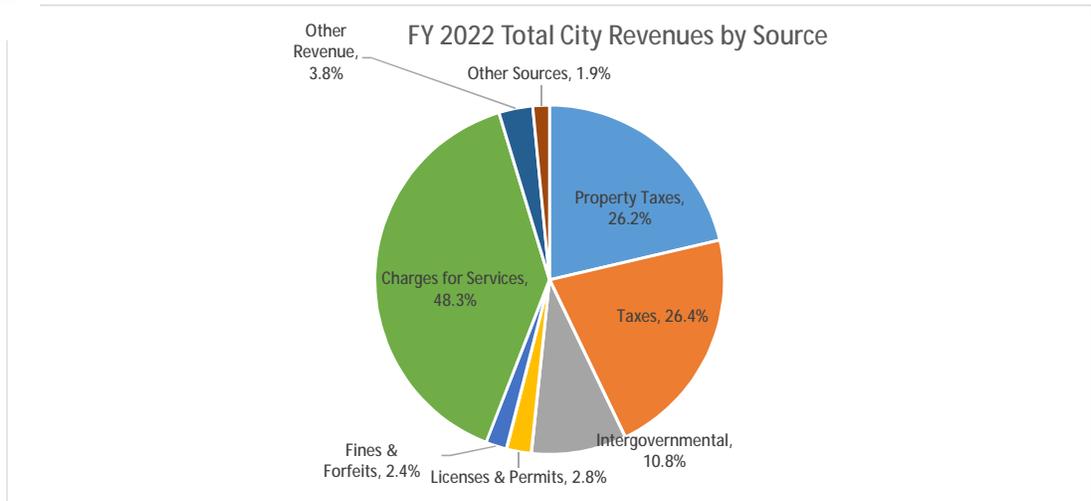
CITY OF ROLLING MEADOWS
CITY REVENUES BY SOURCE FY 2022 BUDGET

REVENUE SOURCE - FUND	Property Taxes	Taxes	Inter-Governmental	Licenses & Permits	Fines & Forfeits	Charges for Services	Other /MISC Revenues	Other Financing Sources	Fund Total
Operations									
General	\$ 12,024,338	\$ 10,830,000	\$ 4,444,250	\$ 1,584,000	\$ 1,344,000	\$ 3,560,923	\$ 585,500	\$ 250,000	34,623,011
E-911	700,000	-	-	-	-	-	-	-	700,000
Utilities	-	-	-	-	-	11,700,000	8,000	-	11,708,000
Refuse	-	-	-	-	-	2,240,600	3,000	-	2,243,600
Sub-Total Operations	12,724,338	10,830,000	4,444,250	1,584,000	1,344,000	17,501,523	596,500	250,000	36,550,273
Internal Service									
Garage	-	-	-	-	-	1,496,714	5,525	-	1,502,239
Liability Insurance	-	-	-	-	-	862,317	31,000	-	893,317
Health Insurance	-	-	-	-	-	5,272,555	1,000	-	5,273,555
Building & Land	-	-	-	-	-	579,500	15,025	-	594,525
Vehicle-Equip Rplcmt.	-	-	-	-	-	1,484,206	10,025	100,000	1,594,231
Sub-Total Internal Service	-	-	-	-	-	9,695,292	62,575	100,000	9,857,867
Capital									
Local Roads	1,000,000	775,000	220,000	-	-	-	1,501,250	-	3,496,250
TIF # 2 - Kirchoff/Owl	-	250,000	-	-	-	-	100	-	250,100
TIF # 3 - Golf Road	-	3,000,000	-	-	-	-	250	-	3,000,250
Fire Stations Fund	1,012,722	-	-	-	-	-	-	-	1,012,722
Sub-Total Capital	2,012,722	4,025,000	220,000	-	-	-	1,501,600	-	7,759,322
Special Revenue									
Motor Fuel Tax	-	-	1,414,406	-	-	-	500	-	1,414,906
Sub-Total Special Revenue	-	-	1,414,406	-	-	-	500	-	1,414,906
Debt Service									
	-	-	-	-	-	-	-	715,688	715,688
GRAND TOTAL REVENUES	\$ 14,737,060	\$ 14,855,000	\$ 6,078,656	\$ 1,584,000	\$ 1,344,000	\$ 27,196,815	\$ 2,161,175	\$ 1,065,688	\$ 56,298,056



 Date: 12/3/2021

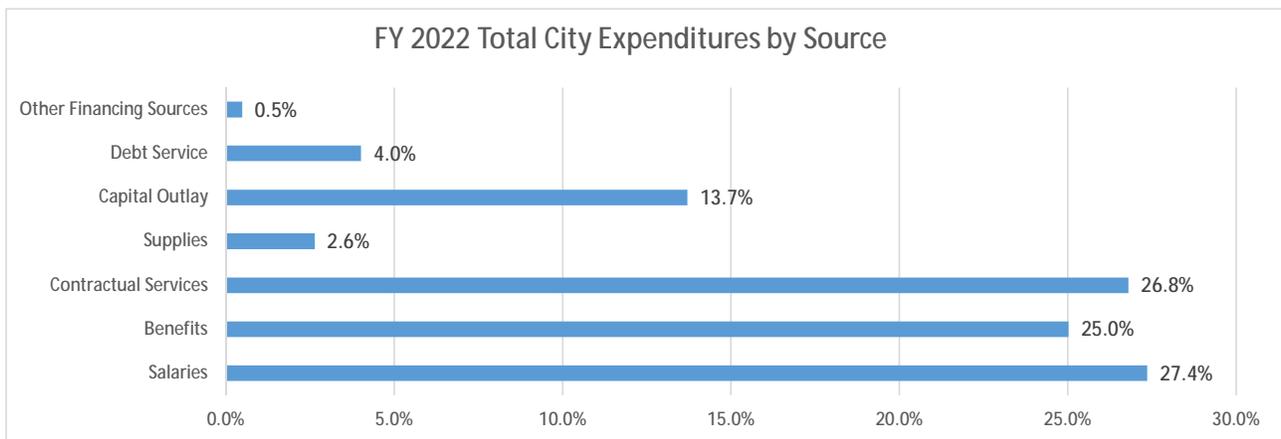
Property Taxes	Taxes	Intergovernmental	Licenses & Permits	Fines & Forfeits	Charges for Services	Other Revenue	Other Sources
26.2%	26.4%	10.8%	2.8%	2.4%	48.3%	3.8%	1.9%



CITY OF ROLLING MEADOWS
CITY EXPENDITURES BY SOURCE FY 2022 PROPOSED BUDGET

EXPENDITURES SOURCE - FUND	Salaries	Benefits	Contractual Services	Supplies	Capital Outlay	Debt Service	Financing Uses	Fund Total
Operations								
General	\$ 17,491,203	\$ 12,715,886	\$ 4,417,962	\$ 684,565	\$ -	\$ 715,688	\$ 100,000	\$ 36,125,304
E-911	-	-	688,200	2,500	30,000	-	-	720,700
Utilities	1,782,993	644,616	7,031,146	303,725	3,210,000	476,889	-	13,449,369
Refuse	305,173	166,933	1,846,610	11,450	-	-	-	2,330,166
Sub-Total Operations	19,579,369	13,527,435	13,983,918	1,002,240	3,240,000	1,192,577	100,000	52,625,539
Internal Service								
Garage	390,874	150,085	607,675	497,750	-	-	-	1,646,384
Liability Insurance	-	-	727,000	-	-	-	-	727,000
Health Insurance	-	4,586,258	-	-	-	-	250,000	4,836,258
Building & Land	-	-	309,300	71,050	445,000	-	-	825,350
Vehicle Replacement	-	-	-	-	2,852,000	-	-	2,852,000
Sub-Total Internal Service	390,874	4,736,343	1,643,975	568,800	3,297,000	-	250,000	10,886,992
Capital								
Local Road	-	-	832,500	351,000	2,065,000	-	-	3,248,500
TIF # 2 - Kirchoff/Owl	-	-	72,500	-	-	-	-	72,500
TIF # 3 - Golf Road	-	-	3,031,423	-	-	-	-	3,031,423
Fire Stations Fund	-	-	-	-	-	1,020,869	-	1,020,869
Sub-Total Capital	-	-	3,936,423	351,000	2,065,000	1,020,869	-	7,373,292
Special Revenue								
Motor Fuel Tax	-	-	-	-	1,400,000	-	-	1,400,000
Sub-Total Special Revenue	-	-	-	-	1,400,000	-	-	1,400,000
Debt Service								
	-	-	500	-	-	715,688	-	716,188
GRAND TOTAL EXPENDITURES	\$ 19,970,243	\$ 18,263,778	\$ 19,564,816	\$ 1,922,040	\$ 10,002,000	\$ 2,929,134	\$ 350,000	\$ 73,002,011

Salaries	Benefits	Contractual Services	Supplies	Capital Outlay	Debt Service	Other Financing Sources
27.4%	25.0%	26.8%	2.6%	13.7%	4.0%	0.5%

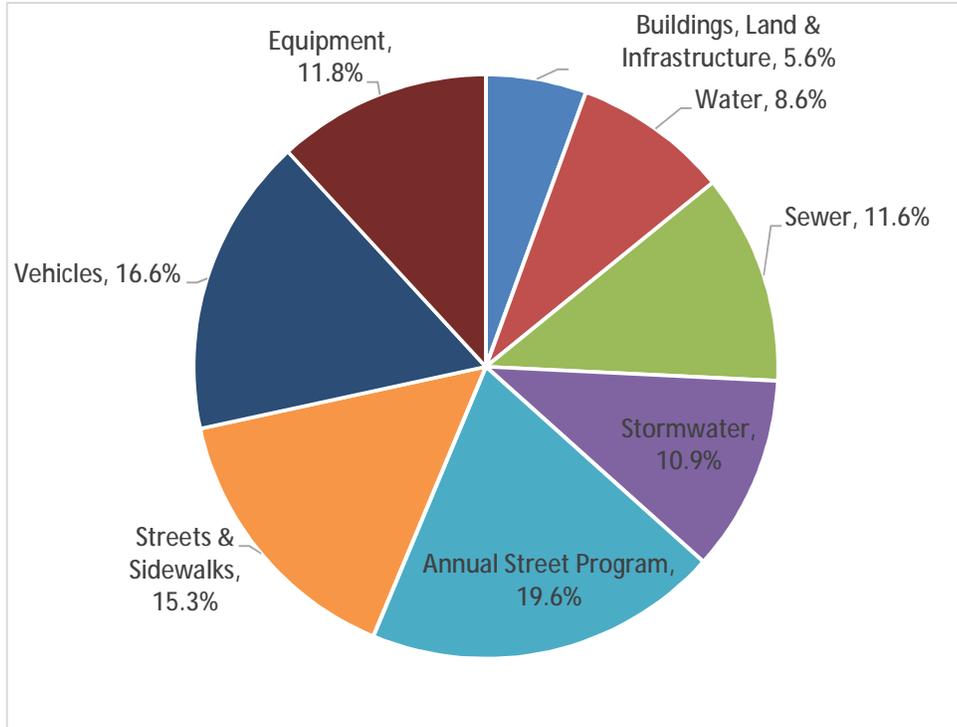




Capital Expenditures As Proposed in the FY 2022 – FY 2026 Capital Improvement Plan (CIP)

FY 2022 PROPOSED CAPITAL PROJECTS

WHERE THE MONEY GOES - CAPITAL EXPENDITURE BY TYPE FY 2022 AT-A-GLANCE



CATEGORY	\$	%
Buildings, Land & Infrastructure	\$ 545,000	5.6%
Water	\$ 840,000	8.6%
Sewer	\$ 1,140,000	11.6%
Stormwater	\$ 1,065,000	10.9%
Annual Street Program	\$ 1,925,000	19.6%
Streets & Sidewalks	\$ 1,500,000	15.3%
Vehicles	\$ 1,623,000	16.6%
Equipment	\$ 1,159,000	11.8%
Total	\$ 9,797,000	100.0%

Listed above is a summary of the all of the proposed capital projects as shown for the upcoming year, FY 2022.

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

FUND & PROJECT NAME - CAPITAL PROJECTS - FY 2022 to FY 2026 Proposed Projects

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Motor Fuel Tax Fund					
Annual Street Program (Resurfacing)	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000
Build Illinois Grant Program (New for FY 2021)	\$ 800,000	\$ 800,000	\$ -	\$ -	\$ -
Sub-Total Motor Fuel Tax Fund	\$ 1,400,000	\$ 1,400,000	\$ 600,000	\$ 600,000	\$ 600,000
General Fund - Police Vehicles					
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
Sub-Total General Fund - Police Vehicles	\$ 331,000	\$ 149,000	\$ 216,000	\$ 116,000	\$ 171,000
911 Fund					
Emergency Outdoor Warning Siren Replacement	\$ 30,000	\$ -	\$ -	\$ -	\$ -
Sub-Total 911 Fund	\$ 30,000	\$ -	\$ -	\$ -	\$ -
Vehicle & Equipment Replacement Fund					
Community Development Department-Vehicles					
Vehicle Replacement-SUV CD RM264-C432	\$ 32,000	\$ -	\$ -	\$ -	\$ -
Fire Department-Equipment					
Portable Radio/Vehicle Radio Project	\$ -	\$ -	\$ 135,000	\$ 135,000	\$ -
Personal Protective Equipment	\$ -	\$ -	\$ -	\$ -	\$ 60,000
Automatic External Defibrillators-15	\$ 15,000	\$ -	\$ -	\$ 15,000	\$ -
Extrication Rescue Tools	\$ -	\$ 64,000	\$ -	\$ -	\$ -
SCBA Replacement- Station 15 & 16	\$ -	\$ -	\$ 300,000	\$ -	\$ -
Fire Department-Vehicles					
Vehicle Replacement-Command SUV/656	\$ 90,000	\$ -	\$ -	\$ -	\$ -
Vehicle Replacement-659 Admin Vehicle	\$ 50,000	\$ -	\$ -	\$ -	\$ -
Vehicle Replacement-612 Fire Engine	\$ -	\$ -	\$ 250,000	\$ 450,000	\$ -
Vehicle Replacement-600 Admin Vehicle	\$ -	\$ -	\$ -	\$ 55,000	\$ -
Vehicle Replacement-614 Fire Engine	\$ -	\$ -	\$ -	\$ -	\$ 600,000
Vehicle Replacement-Command SUV/654	\$ -	\$ -	\$ -	\$ -	\$ 90,000
General Government-Equipment					
City Fueling Station-Upgrade	\$ 120,000	\$ -	\$ -	\$ -	\$ -
Vehicle Replacement- Admin SUV RM371-C101	\$ -	\$ -	\$ -	\$ -	\$ 30,000
Vehicle Replacement- Admin SUV RM356-C100	\$ -	\$ -	\$ -	\$ -	\$ 30,000
Information Technology Department-Equipment					
City-Wide Software Replacement-ERP	\$ 50,000	\$ -	\$ -	\$ -	\$ -
Proximity Card Readers & Camera Security	\$ 150,000	\$ -	\$ -	\$ -	\$ -
Disaster Recovery Site (City-wide IT Equipment)	\$ 100,000	\$ -	\$ -	\$ -	\$ -
Backup System-City Hall	\$ 100,000	\$ -	\$ -	\$ -	\$ -
Network Equipment	\$ 90,000	\$ -	\$ -	\$ -	\$ -
Desktop/Laptop Replacements	\$ 60,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 75,000
Anti-Virus Replacement-City Wide	\$ 50,000	\$ -	\$ -	\$ -	\$ -
AV Upgrades	\$ 24,000	\$ 7,400	\$ 30,000	\$ -	\$ -
File Server/Sans Upgrade	\$ 200,000	\$ -	\$ -	\$ -	\$ -
Server Room Upgrade	\$ 20,000	\$ -	\$ -	\$ -	\$ -
Microsoft Office Licenses	\$ -	\$ -	\$ 80,000	\$ -	\$ -
Police Department-Equipment					
Body Worn Cameras-required by law 1/1/25	\$ -	\$ -	\$ 300,000	\$ -	\$ -
Less Than Lethal Tasers	\$ -	\$ -	\$ -	\$ 35,000	\$ -

FUND & PROJECT NAME - CAPITAL PROJECTS - FY 2022 to FY 2026 Proposed Projects

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Public Works Department-Equipment					
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	\$ -	\$ -
Public Works Department-Vehicles-General					
Vehicle Replacement-Street Sweeper/RM-291/T-330	\$ 280,000	\$ -	\$ -	\$ -	\$ -
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	\$ 60,000	\$ -	\$ -	\$ -	\$ -
Vehicle Replacement-Pick Up Truck/RM-262/T-369	\$ 60,000	\$ -	\$ -	\$ -	\$ -
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	\$ -
Vehicle Replacement-Refuse Truck RM391/T-339	\$ -	\$ -	\$ -	\$ -	\$ 300,000
Public Works Department-Vehicles-Refuse					
Vehicle Replacement-Front Load Truck/RM-349/T-337	\$ 285,000	\$ -	\$ -	\$ -	\$ -
Vehicle Replacement-Front Load Truck/RM-368/T-336	\$ -	\$ -	\$ 290,000	\$ -	\$ -
Public Works-Vehicles-Utilities					
Televising Van-Cargo Van/RM-186/T-348	\$ -	\$ 130,000	\$ -	\$ -	\$ -
Vehicle Replacement-Service Van/RM/T-363	\$ -	\$ -	\$ -	\$ 60,000	\$ -
Vehicle Replacement - Service Van RM268 T360	\$ 55,000	\$ -	\$ -	\$ -	\$ -
Vehicle Replacement-Service Truck RM333/T350	\$ -	\$ -	\$ -	\$ -	\$ 100,000
Vehicle Replacement - Water Meter Veh RM355/C450	\$ -	\$ -	\$ -	\$ -	\$ 30,000
Sub-Total Vehicle & Equipment Replacement Fund	\$ 2,421,000	\$ 906,400	\$ 1,943,000	\$ 1,020,000	\$ 1,315,000
Building & Land Fund					
City Hall					
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	\$ -	\$ -
City Hall Accessory Garage	\$ -	\$ -	\$ -	\$ 350,000	\$ -
Police Department					
Range Repairs-Backstop Replacement	\$ -	\$ 200,000	\$ -	\$ -	\$ -
Fire Sprinkler System Installation-Garage	\$ -	\$ 100,000	\$ -	\$ -	\$ -
Jail/Lock-Up Facility Video System	\$ -	\$ -	\$ 100,000	\$ -	\$ -
Public Works					
City Building Parking Lot Rehabilitation	\$ 150,000	\$ -	\$ -	\$ -	\$ -
Protective Floor Coating Repairs-Vehicle Services	\$ -	\$ -	\$ 50,000	\$ -	\$ -
Replace Overhead Doors	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ -
Floor Covering Replacement-All Buildings	\$ -	\$ 25,000	\$ -	\$ 25,000	\$ -
Salt Dome Replacement	\$ -	\$ 200,000	\$ 200,000	\$ -	\$ -
Interior Renovations-Interior Build-Out	\$ -	\$ 75,000	\$ 200,000	\$ -	\$ -
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	\$ -	\$ 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	\$ -	\$ -
Furniture Replacement-Public Works North	\$ -	\$ -	\$ 25,000	\$ -	\$ -
Building Renovations-Exterior Brick/Roof-Public Works South	\$ -	\$ -	\$ -	\$ -	\$ 940,000
Building Renovations-Interior-Public Works South	\$ -	\$ -	\$ -	\$ -	\$ 475,000
Mechanical System Renovations-Public Works South	\$ -	\$ -	\$ -	\$ -	\$ 370,000
Building Renovations-Design Svcs-Public Works South	\$ -	\$ -	\$ -	\$ -	\$ 95,000
Building Renovations-Design Svcs-Berdnick/Central	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000

FUND & PROJECT NAME - CAPITAL PROJECTS - FY 2022 to FY 2026 Proposed Projects

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Kirchoff Road Corridor- Ped Lighting Modification	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
Sub-Total Building & Land Fund	\$ 545,000	\$ 1,105,000	\$ 870,000	\$ 590,000	\$ 1,995,000
Local Road Fund					
<i>Public Works-Capital Improvements</i>					
Road Reconstruction Program	\$ 25,000	\$ 25,000	\$ 800,000	\$ 800,000	\$ 800,000
Annual Road Resurfacing Program	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
Roadway Improvements-Const & Eng Arbor	\$ 450,000	\$ 450,000	\$ 425,000	\$ -	\$ -
Sidewalk & Curb Replacement Program	\$ 180,000	\$ 180,000	\$ 185,000	\$ 185,000	\$ 185,000
Intersection Improvements-Grant-Algonquin & New Wilke	\$ 375,000	\$ -	\$ 840,000	\$ -	\$ -
Bike Path Improvement - Quentin (Euclid to Hartung)	\$ 120,000	\$ 250,000	\$ -	\$ -	\$ -
Roadway Resurfacing Project-Const & Eng-Grant-Weber	\$ -	\$ 200,000	\$ -	\$ 350,000	\$ -
Bridge Repairs-12	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Bridge Repairs-Grant-Meadowbrook	\$ 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	\$ -	\$ -	\$ -	\$ -	\$ 1
Roadway Entension-Eng-Ring Road	\$ -	\$ -	\$ -	\$ -	\$ 10,000
Intersection Improvements-Eng Grant-Golf & Apollo (TIF)	\$ -	\$ -	\$ -	\$ -	\$ 1
Road Resurfacing-Const & Eng-Wilke Rd	\$ 25,000	\$ 100,000	\$ -	\$ -	\$ -
Master Street Evaluation	\$ -	\$ 30,000	\$ -	\$ -	\$ -
City Entry Markers	\$ 30,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Resurfacing and Intersection Improvement-Hicks to Plum Grove	\$ -	\$ -	\$ -	\$ 300,000	\$ 150,000
Bike Path Improvements-Eng-Library	\$ -	\$ -	\$ -	\$ -	\$ 150,000
Street Lighting Addition-Plum Grove: Wilmette to Emerson	\$ -	\$ -	\$ -	\$ -	\$ 1
Bike Path-Kirchoff to Countryside Park	\$ 170,000	\$ 200,000	\$ -	\$ -	\$ -
Street Lighting Addition-Eng-Rohlwing: NW Hwy to Fairfax	\$ -	\$ -	\$ -	\$ -	\$ 1
Sub-Total Local Road Fund	\$ 2,025,000	\$ 2,235,000	\$ 2,875,000	\$ 2,235,000	\$ 1,895,004
SUB-TOTAL (ALL EXCEPT UTILITIES)	\$ 6,752,000	\$ 5,795,400	\$ 6,504,000	\$ 4,561,000	\$ 5,976,004

FUND & PROJECT NAME - CAPITAL PROJECTS - FY 2022 to FY 2026 Proposed Projects					
	FY 2022	FY 2023	FY 2024	FY2025	FY2026
Water					
SCADA System Upgrades	\$ 85,000	\$ 100,000	\$ 100,000	\$ 85,000	\$ 75,000
Water Station Back Up Power Supply Installations	\$ 175,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 175,000
Advanced Metering Infrastructure (Remote Reading)	\$ -	\$ 200,000	\$ -	\$ -	\$ -
Watermain Extension - Sunset Park to East Frontage	\$ 175,000	\$ 10,000	\$ -	\$ -	\$ -
Watermain Extension - Theda to Emerson	\$ 125,000	\$ 10,000	\$ -	\$ -	\$ -
Watermain Extension - Ashland to Emerson	\$ 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	\$ 300,000	\$ 25,000	\$ -	\$ -
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
Fire Protection (Grove to Plum Blossom)	\$ -	\$ -	\$ -	\$ -	\$ 25,000
Watermain Extension - Lois and Golf Place	\$ 75,000	\$ -	\$ -	\$ -	\$ -
Cathodic Protection System Various Locations	\$ 30,000	\$ -	\$ 30,000	\$ -	\$ 30,000
Sub-Total Water	\$ 840,000	\$ 1,150,000	\$ 1,075,000	\$ 805,000	\$ 330,000
Sewer					
Sanitary Sewer Installation - Brookview/Sunset	\$ 600,000	\$ 300,000	\$ -	\$ -	\$ -
Sanitary Sewer Pipe Rehabilitation	\$ 195,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
Sanitary Sewer Manhole Rehabilitation	\$ 90,000	\$ 95,000	\$ 95,000	\$ 95,000	\$ 95,000
Sanitary Sewer Improvements - MWRD Program	\$ 75,000	\$ 100,000	\$ 110,000	\$ 100,000	\$ 100,000
GIS Technology Equipment	\$ 25,000	\$ -	\$ 25,000	\$ -	\$ 25,000
Sanitary Sewer Installation - Brockway	\$ 125,000	\$ 10,000	\$ -	\$ -	\$ -
Sanitary Lift Station 3 Improvements	\$ 30,000	\$ -	\$ 350,000	\$ -	\$ -
Sanitary Sewer Installation - Grove/Plum Blossom	\$ -	\$ -	\$ -	\$ -	\$ 25,000
Sanitary Sewer System Master Plan	\$ -	\$ -	\$ -	\$ 35,000	\$ -
SL Rat-Sewer Line Investigation Tool	\$ -	\$ 28,000	\$ -	\$ -	\$ -
Sub-Total Sewer	\$ 1,140,000	\$ 733,000	\$ 780,000	\$ 430,000	\$ 445,000
Stormwater					
Storm Sewer Rehabilitation	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
Salt Creek Stormwater Outfalls - Various Locations	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Park Street Drainage Improvements (Federal Funding)	\$ 700,000	\$ 200,000	\$ 300,000	\$ 150,000	\$ -
Road Program Storm Sewer Repairs	\$ 60,000	\$ 60,000	\$ 75,000	\$ 75,000	\$ 75,000
Wetland & Natural Area Management	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Stormwater Improvements - Meadowbrook Drive	\$ 30,000	\$ 350,000	\$ 35,000	\$ -	\$ -
Streambank Stabilization	\$ -	\$ -	\$ -	\$ 75,000	\$ 400,000
Storm Water Improvements-North Industrial Area	\$ -	\$ -	\$ 25,000	\$ 300,000	\$ -
Quentin Ridge Retention Upgrade	\$ -	\$ -	\$ -	\$ -	\$ 25,000
Hicks Road Stormwater Management Improvements	\$ -	\$ -	\$ -	\$ -	\$ 25,000
Sub-Total Stormwater	\$ 1,065,000	\$ 885,000	\$ 710,000	\$ 875,000	\$ 800,000
Total - Utilities Fund	\$ 3,045,000	\$ 2,768,000	\$ 2,565,000	\$ 2,110,000	\$ 1,575,000
TOTAL CIP PROJECTS - INCLUDES ALL FUNDS	\$ 9,797,000	\$ 8,563,400	\$ 9,069,000	\$ 6,671,000	\$ 7,551,004

Capital Projects Committee





FY 2021 MEETING DATES

CAPITAL PROJECTS COMMITTEE

January 2021 – No meeting scheduled

Tuesday, February 23, 2021 – Canceled due to lack of quorum

Tuesday, March 23, 2021 at 6:30 PM

Tuesday, April 27, 2021 at 6:30 PM

Tuesday, May 25, 2021 at 6:30 PM

Tuesday, June 22, 2021 at 6:30 PM

Tuesday, July 27, 2021 at 6:30 PM

August 2021 – No meeting scheduled

Tuesday, September 28, 2021 at 6:30 PM

Tuesday, October 26, 2021 at 6:30 PM

November 2021 – No meeting scheduled

December 2021 – No meeting scheduled

*** The Capital Projects Committee approved the dates at their October 27, 2020 Meeting. Dates may be subject to change. The meetings are scheduled to be virtual meetings and may be subject to change.***

Capital Projects Committee Agenda Packets

<https://www.cityrm.org/AgendaCenter>

Capital Projects Committee Review & Recommendations for the FY 2022 to FY 2026 Capital Improvements Plan

In FY 2021, the Capital Projects 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.
2. Recommend that the City Council utilize the Rebuild Illinois Funding from the State of Illinois (deposited to the State Motor Fuel Tax Fund) for Road Reconstruction Projects (budgeted in the Local Road Fund) (\$1.5 million). This will also allow for the Local Road Fund to build needed fund balance reserves towards a range of \$250,000 to \$300,000 (to start).
3. Continue to follow the Annual Street Program planning calendar with September 2021 as the month to determine the annual funding (by the City Council) at the September 21st 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 2021's Annual Street Programs which resulted in savings to the City.]*
4. 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. (Continued from prior year.)
5. 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. Engage others with a link to regional projects on the City's website. *[This recommendation continues to be implemented.]*
6. 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. Continue to monitor the Utilities Fund for potential projects and future rate increases (particularly related to stormwater management). *[This recommendation continues to be implemented.]*
7. Review and recommend the projects for Water and Sewer Infrastructure for the American Rescue Act Funding of \$3.1 million (based on the State of Illinois' timeline). This will also help with overall rate stabilization for residents.
8. 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.
9. The Capital Projects Committee recommends that the City Council use the FY 2022 – FY 2026 Capital Improvements Plan (CIP) as a “working and planning document” for the FY 2022 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 2022 BUDGET**
EMPLOYEES BY DEPARTMENT

Ten Year Analysis

Department		FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022
General Gov/Admin/IT	Full-Time	7	7	8	8	8	9	9	9	9	9
	Part-Time	0	0	0	0	0	0	0	0	0	0
Finance	Full-Time	4	4	5	5	5	5	5	5	5	5
	Part-Time	2	2	2	2	2	2	2	2	2	2
Police	Full-Time	58	58	57	57	57	57	57	55	59	59
	Part-Time	11	12	14	13	13	13	14	14	13	13
Fire	Full-Time	45	45	45	45	45	45	45	45	45	45
	Part-Time	0	0	0	0	0	0	0	0	1	1
PW - Community Development	Full-Time	8	8	8	9	9	9	7	8	8	9
	Part-Time	1	2	2	0	0	1	1	0	1	0
Public Works	Full-Time	37	37	37	37	37	37	38	39	38	39
	Part-Time	1	1	1	1	1	2	2	1	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	3	3
PW - Seasonal - Utilities	Full-Time	0	0	0	0	0	0	0	0	0	0
	Part-Time	7	7	8	8	8	8	7	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
Total	Full-Time	159	159	160	160	161	161	161	164	165	166
	Part-Time	26	28	28	31	28	28	30	28	29	28
Total Employees		185	187	187	191	189	189	191	192	194	194
Change from Previous FY		-1	2	2	4	0	0	2	1	2	0

Notes:

1. Training Officer in Fire Department is per the agreement with Palatine Rural.
2. The Community Development Director position is eliminated.
3. The Business Advocate position is budgeted in General Government.

City of Rolling Meadows FY 2022 BUDGET

EMPLOYEES BY FUND

Ten Year Analysis

Department		FY 2013	FY 2014	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022
General	Full-Time	134	135	136	137	137	137	136	139	140	140
	Part-Time*	14	16	18	15	15	17	17	17	18	17
Enhanced DUI	Full-Time	0	0	0	0	0	0	0	0	0	0
	Part-Time	0	0	0	0	0	0	0	0	0	0
Utilities	Full-Time	17	16	16	16	16	16	17	17	17	18
	Part-Time*	10	10	11	11	11	11	10	9	9	9
Refuse	Full-Time	4	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
Total	Full-Time	159	159	160	160	161	161	161	164	165	166
	Part-Time	26	28	31	31	28	28	30	28	29	28
Total Employees		185	187	191	191	189	189	191	192	194	194
Increase (Decrease)		-1	2	4	4	0	0	0	1	2	0

* Includes seasonal employees

Notes:

1. Training Officer in Fire Department is per the agreement with Palatine Rural.
2. The Community Development Director position is eliminated.
3. The Business Advocate position is budgeted in General Government.

City of Rolling Meadows **FY 2022 BUDGET**
EMPLOYEES BY DIVISION

Ten Year Analysis

Department		FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
City Manager's Office	Full-Time	4	4	4	4	4	5	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	3	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	3	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	4	4	4	4	4	4	4	4	5	5
	Part-Time	0	0	1	1	1	1	1	1	1	1
Police / Patrol	Full-Time	46	46	45	47	46	45	45	46	47	48
	Part-Time	11	12	13	12	12	12	13	13	12	12
Police / Investigations	Full-Time	8	8	8	6	7	8	8	8	7	6
	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	3	3	3	3	3	3	3	3	3	3
	Part-Time	0	0	0	0	0	0	0	0	0	1
Fire / Operations	Full-Time	42	42	42	42	42	42	42	42	42	42
	Part-Time	0	0	0	0	0	0	0	0	1	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	4	4	3	2	3	4	5
	Part-Time	1	1	1	0	0	1	1	0	1	0
PW / Community Dev / Inspect	Full-Time	5	5	5	5	5	5	5	5	5	4
	Part-Time	0	1	1	0	0	0	0	0	0	0
PW / Admin	Full-Time	7	7	7	7	7	7	7	7	6	6
	Part-Time	0	0	0	0	0	1	1	1	0	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	7	8	8	8	8	8	8	9	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	15	14	14	14	14	14	15	15	15	16
	Part-Time	1	1	1	1	1	1	1	0	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	4	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	3	3
PW / Seasonal - Utilities	Full-Time	0	0	0	0	0	0	0	0	0	0
	Part-Time	7	7	8	8	8	8	7	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
Total	Full-Time	159	159	160	161	161	161	161	164	165	166
	Part-Time	26	28	31	28	28	30	30	28	29	28
Total Employees		185	187	191	189	189	191	191	192	194	194
Increase (Decrease)		-1	2	4	-2	0	2	0	1	2	0

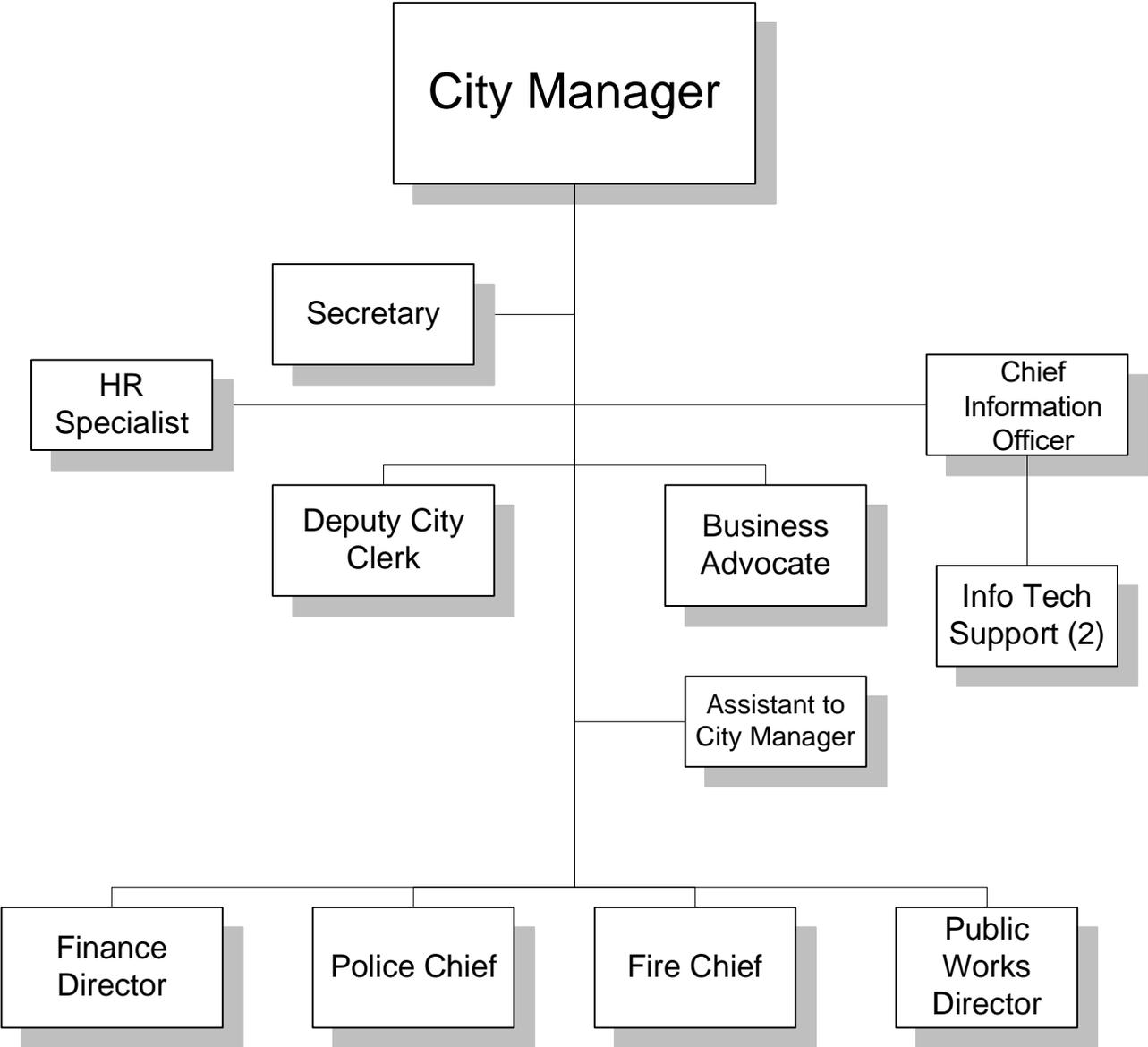
Notes:

1. Training Officer in Fire Department is per the agreement with Palatine Rural.
2. The Community Development Director position is eliminated.
3. The Business Advocate position is budgeted in General Government.

City's Organizational Chart



City Departments



Transfers & Chargebacks



FY 2022 Budget - INTERFUND TRANSFERS

Interfund transfers between funds for the current budget year are as follows:

	Transfers In	Transfers Out
General Fund		
To Vehicle & Equipment Replacement Fund	\$ -	\$ 100,000
To Debt Service Fund	\$ -	\$ 715,688
From Health Insurance Fund	\$ 250,000	\$ -
	\$ 250,000	\$ 815,688
Debt Service Fund		
From General Fund	\$ 715,688	\$ -
Vehicle & Equipment Replacement Fund		
From General Fund	\$ 100,000	\$ -
Health Insurance Fund		
To General Fund	\$ -	\$ 250,000
TOTAL	\$ 1,065,688	\$ 1,065,688

Notes:

- 1) The General Fund transfers \$715,688 for the 2012 Debt Service Payment to be paid from the Debt Service Fund (this bond matures in FY 2023). With this maturity, the General Fund will have an additional \$700,000 plus available in fund balance beginning in FY 2024.
- 2) The General Fund continues the repayment of \$100,000 for repayment of a \$1.0 million transfer to the Vehicle & Equipment Replacement Fund from a few years ago (1st year of repayment was FY 2016). (The remaining balance is \$300,000 to be repaid.)
- 3) The Health Insurance Fund transfers \$250,000 to the General Fund for administrative items and reserve use.

ADMINISTRATIVE FEES

FUND	IN	OUT	PURPOSE	
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	59,423		Service Chargeback from the TIF # 4 Fund	01-00-0000-46938
TIF # 4 (By contract)		59,423	ADMIN FEE to General Fund	38-00-2030-54040
General Fund	900,000		Service Chargeback from the Utilities Fund	01-00-0000-46920
Utilities Fund		900,000	ADMIN FEE to General Fund	20-20-2000-54040
	1,904,423	1,904,423		

GARAGE FUND CHARGEBACKS

14

FUND	IN	OUT	PURPOSE	
Garage Fund	939,323		Service Chargeback from General Fund	14-00-0000-46901
Garage Fund	202,005		Service Chargeback from Refuse Fund	14-00-0000-46916
Garage Fund	240,386		Service Chargeback from Utilities Fund	14-00-0000-46920
Garage Fund	100,000		Service Chargeback from Local Roads Fund	14-00-0000-46961
General Fund		10,100	Administration Vehicle Maintenance Chargeback	01-10-1020-54275
General Fund		10,100	IT Vehicle Maintenance Chargeback	01-25-2500-54275
General Fund		449,461	Police Vehicle Maintenance Chargeback	01-30-3000-54275
General Fund		383,810	Fire Vehicle Maintenance Chargeback	01-40-4000-54275
General Fund		40,401	CD Vehicle Maintenance Chargeback	01-70-7010-54275
General Fund		45,451	PW Vehicle Maintenance Chargeback	01-70-7000-54275
Refuse Fund		202,005	Refuse Vehicle Maintenance Chargeback	16-20-2000-54275
Utilities Fund		240,386	Utilities Vehicle Maintenance Chargeback	20-20-2000-54275
Local Roads Fund		100,000	Local Roads Vehicle Maintenance Chargeback	61-20-2000-54275
	1,481,714	1,481,714		
SUMMARY TOTAL				
	REVENUE IN	EXPENSES OUT		
Garage Fund	1,481,714			
General Fund		939,323		
Refuse Fund		202,005		
Utilities Fund		240,386		
Local Roads Fund		100,000		
	1,481,714	1,481,714		

EQUIPMENT REPLACEMENT CHARGEBACKS

FUND	IN	OUT	PURPOSE	
Vehicle/Equip Repl Fund	97,401		Service Chargeback from General Fund	25-00-0000-46902
Vehicle/Equip Repl Fund	56,725		Service Chargeback from Utilities Fund	25-00-0000-46992
Vehicle/Equip Repl Fund	47,705		Service Chargeback from Refuse Fund	25-00-0000-46993
Vehicle/Equip Repl Fund	68,200		Service Chargeback from 911 Fund	25-00-0000-46994
Vehicle/Equip Repl Fund	11,375		Service Chargeback from Garage Fund	25-00-0000-46915
General Fund		17,050	General Fund/IT - Equipment Chargeback	01-25-2500-54286
General Fund		17,050	General Fund/Police - Equipment Chargeback	01-30-3000-54286
General Fund		29,201	General Fund/Fire - Equipment Chargeback	01-40-4000-54286
General Fund		17,050	General Fund/PW - Equipment Chargeback	01-70-7000-54286
General Fund		17,050	General Fund/IT - Administrative Overhead	01-90-9000-54286
911 Fund		68,200	911 Fund - Equipment Chargeback	04-00-5005-54286
Garage Fund		11,375	Garage Fund - Equipment Chargeback	14-70-5015-54286
Refuse Fund		47,705	Refuse Vehicle Replacement Chargeback	16-20-2000-54286
Utilities Fund		56,725	Utilities Vehicle Replacement Chargeback	20-20-2000-54286

281,406 281,406

	REVENUE IN	EXPENSES OUT
SUMMARY TOTAL		
Vehicle/Equip Repl Fund	281,406	
General Fund		97,401
911 Fund		68,200
Garage Fund		11,375
Refuse Fund		47,705
Utilities Fund		56,725
	281,406	281,406

Note:

In FY 2014, the first Equipment Chargebacks were added to the FY 2014 Adopted Budget. A slight increase was made for the FY 2015 to FY 2021 Budgets and this has continued for the FY 2022 Budget. The incremental increases were a suggestion from the Capital Projects Committee.

VEHICLE REPLACEMENT CHARGEBACKS

25

FUND	IN	OUT	PURPOSE	
Vehicle/Equip Repl Fund	571,800		Service Chargeback from General Fund	25-00-0000-46901
Vehicle/Equip Repl Fund	31,000		Service Chargeback from Garage Fund	25-00-0000-46914
Vehicle/Equip Repl Fund	100,000		Service Chargeback from Refuse Fund	25-00-0000-46916
Vehicle/Equip Repl Fund	400,000		Service Chargeback from Utilities Fund	25-00-0000-46920
Vehicle/Equip Repl Fund	100,000		Service Chargeback from Local Roads Fund	25-00-0000-46961
General Fund		1,400	General Fund/General Government - Vehicle Replc. Chgbk.	01-10-1020-54285
General Fund		1,400	General Fund/IT - Vehicle Replacement Chargeback	01-25-2500-54285
General Fund		480,000	General Fund/Fire - Vehicle Replacement Chargeback	01-40-4000-54285
General Fund		37,000	General Fund/PW - Vehicle Replacement Chargeback	01-70-7000-54285
General Fund		52,000	General Fund/CD - Vehicle Replacement Chargeback	01-70-7010-54285
Garage Fund		31,000	Garage/Vehicle Replacement Chargeback	14-70-5015-54285
Refuse Fund		100,000	Refuse Vehicle Replacement Chargeback	16-20-2000-54285
Utilities Fund		400,000	Utilities Vehicle Replacement Chargeback	20-20-2000-54285
Local Roads Fund		100,000	Vehicle Replacement Chargeback	61-20-2000-54285

1,202,800 1,202,800

	REVENUE IN	EXPENSES OUT
SUMMARY TOTAL		
Vehicle/Equip Repl Fund	1,202,800	
General Fund		571,800
Garage Fund		31,000
Refuse Fund		100,000
Utilities Fund		400,000
Local Roads Fund		100,000
	1,202,800	1,202,800

Notes:

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

BUILDING & LAND CHARGEBACKS

FUND	IN	OUT	PURPOSE	
Building & Land Fund	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	50,000		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	50,000		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		50,000	Refuse Building & Land Chargeback	16-20-2000-54295
Utilities Fund		170,000	Utilities Building & Land Chargeback	20-20-2000-54295
Local Roads Fund		50,000	Local Road Building & Land Chargeback	61-20-2000-54295
	557,000	557,000		
SUMMARY TOTAL				
	REVENUE IN	EXPENSES OUT		
Building & Land Fund	557,000			
General Fund		151,000		
Garage Fund		136,000		
Refuse Fund		50,000		
Utilities Fund		170,000		
Local Road Fund		50,000		
	557,000	557,000		

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		
SUMMARY TOTAL	REVENUE IN	EXPENSES OUT		
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



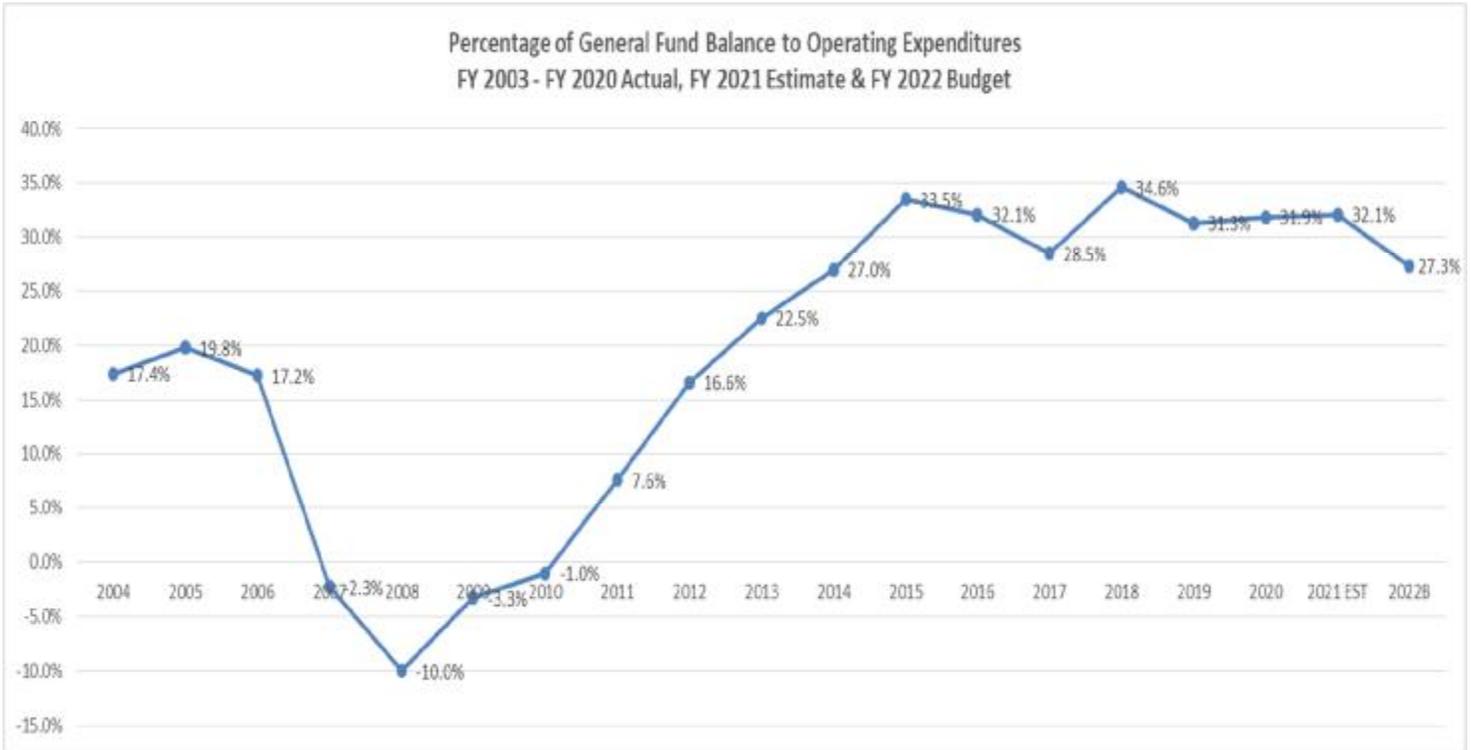


* Rounding differences between sheets.

General Fund Summary			
		FY 2021 Estimate	FY 2022 Budget
Total Revenues	\$	35,841,390	\$ 34,623,011
Total Expenditures	\$	35,471,489	\$ 36,125,304
Ending Surplus/Deficit Per YR	\$	369,901	\$ (1,502,293)
Fund Balance Reconciliation:			
FY 2020 Available Fund Balance	\$	11,006,672	\$ -
FY 2021 Est. Fund Balance	\$	-	\$ 11,376,573
Manager's Hold	\$	-	\$ -
Ending Surplus/Deficit Per YR	\$	369,901	\$ (1,502,293)
Available Fund Balance	\$	11,376,573	\$ 9,874,280
		2021-EST	2022-BUDGET
Fund Balance % of Expenses		32.1%	27.3%
<i>The General Fund is within the range of 15% to 30% based on the City's Fund Balance Policy.</i>			

For the FY 2022 Budget, the amount of fund balance is approximately three months of reserves.

Monthly Amount	%	\$
1 month of expenditures =	8.30%	\$ 2,998,400
2 month of expenditures =	16.70%	\$ 6,032,926
3 month of expenditures =	25.00%	\$ 9,031,326
4 month of expenditures =	33.30%	\$ 12,029,726
5 month of expenditures =	41.70%	\$ 15,064,252
6 month of expenditures =	50.00%	\$ 18,062,652



The City of Rolling Meadows adopted a Fund Balance Policy on August 14, 2014 with Resolution #14-R-97. The City 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.

The City has consistently ended with 32% fund balance reserves for the last five years in the General Fund.

Shown above is a historical view 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 years are within parameters of the City’s General Fund Balance policy.

General Fund Balance Analysis - FY 2022 Budget

FY 2022 Budget Information

FY 2022 Expenditures \$ 36,125,304

Estimated Fund Balance for FY 2022 \$ 9,874,280

Fund Balance as % of Expenditures 27.3%

Monthly Amount	%	\$
1 month of expenditures =	8.30%	\$ 2,998,400
2 month of expenditures =	16.70%	\$ 6,032,926
3 month of expenditures =	25.00%	\$ 9,031,326
4 month of expenditures =	33.30%	\$ 12,029,726
5 month of expenditures =	41.70%	\$ 15,064,252
6 month of expenditures =	50.00%	\$ 18,062,652

Listed above is a breakdown of the FY 2022 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 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated Projection	FY 2022 Budget
Revenues					
Property Taxes	\$ 12,729,427	\$ 12,112,987	\$ 12,090,894	\$ 12,185,000	\$ 12,024,338
Local Taxes	10,775,194	9,961,014	9,938,807	10,880,000	10,830,000
Intergovernmental Revenues	3,740,024	4,338,327	4,242,250	4,360,250	4,444,250
Licenses & Permits	1,520,496	1,265,385	1,131,500	1,518,500	1,584,000
Fines & Forfeitures	1,132,475	1,268,356	1,096,600	1,433,500	1,344,000
Charges for Service	3,072,045	3,093,024	3,344,640	3,418,640	3,560,923
Investment Earnings	388,130	122,928	200,000	25,000	50,000
Miscellaneous Income	464,694	520,204	487,500	510,500	535,500
Other Financing Sources	200,000	1,650,000	1,510,000	1,510,000	250,000
Total Revenues	34,022,485	34,332,225	34,042,191	35,841,390	34,623,011
Expenditures					
Salaries	16,016,289	16,277,675	16,956,801	16,935,151	17,491,203
Benefits	3,564,685	3,739,252	4,066,815	4,066,815	4,220,103
IMRF	518,050	688,473	676,952	676,952	612,783
Fire Pension	3,710,982	4,400,366	4,380,000	4,400,000	4,257,000
Police Pension	3,410,789	3,610,729	3,600,000	3,610,000	3,626,000
Contractual Services	3,919,173	3,890,604	4,265,398	4,120,353	4,417,962
Supplies	496,520	616,543	667,965	626,840	684,565
Debt Service	688,075	751,713	693,150	693,150	715,688
Transfer to Vehicle & Equipment Fund	100,000	100,000	100,000	100,000	100,000
Transfer to Police Pension Fund	500,000	0	0	0	0
Transfer to Fire Pension Fund	500,000	0	0	0	0
Transfer to IMRF	100,000	0	0	0	0
Transfer to Fire Stations Fund	821,858	0	0	0	0
Transfers to Local Road & Refuse Fund	821,858	0	0	242,228	0
Total Expenditures	\$ 34,346,421	\$ 34,075,355	\$ 35,407,081	\$ 35,471,489	\$ 36,125,304
Surplus (Deficit) Per the Fiscal Year =	\$ (323,936)	\$ 256,870	\$ (1,364,890)	\$ 369,901	\$ (1,502,293)

General Fund Balance	\$ 10,763,567	\$ 11,006,672	\$ 8,999,556	\$ 11,376,573	\$ 9,874,280
Manager's Hold (Ongoing Labor Negotiations & Other Items)	\$ -	\$ (400,000)	\$ (400,000)	\$ -	\$ -
General Fund Balance	\$ -	\$ 10,606,672	\$ 8,599,556	\$ 11,376,573	\$ 9,874,280
Fund Balance As % of Expenditures	31.3%	32.3%	24.3%	32.1%	27.3%
Fund Balance Policy Range Between 15% to 30% of Expenditures					

Notes:

- #1 - 7th year of a \$100,000 repayment to the Vehicle & Equipment Replacement Fund for a previous transfer from that Fund of \$1.0 million.
- #2 - Year-over-year budget revenue change is an increase of 1.7% or \$580,820.
- #3 - Year-over-year budget expenditure change is an increase of 2.0% or \$718,223.
- #4 - The General Fund is within the range of 15% to 30% based on the City's Fund Balance Policy.
- #5 - No Manager's Hold for the FY 2021 Estimate for the FY 2022 Budget.

General Fund Revenues



FY 2022 Budget - City of Rolling Meadows - General Fund (Budget-to-Budget Comparison)								
Fund	Object	Account Description	FY 2019 Actuals	FY 2020 Actuals	FY 2021 Adopted Budget	FY 2021 Estimate	FY 2022 Budget	\$ Change - FY 2021 Budget to FY 2022 Budget
GENERAL FUND REVENUES								
PER A RULE FROM THE STATE OF ILLINOIS, CANNABIS TAXES ARE CONFIDENTIAL AND MUST BE INCLUDED IN STATE SALES TAXES 01-41120.								
01	40010	PRIOR YEARS TAXES	\$ (34,027)	\$ (71,894)	\$ -	\$ -	\$ -	\$ -
01	40015	CURRENT LEVY	\$ 5,641,683	\$ 4,173,784	\$ 4,110,894	\$ 4,175,000	\$ 4,141,338	\$ 30,444
01	40067	CURRENT LEVY - POLICE PNSN	\$ 3,410,789	\$ 3,610,730	\$ 3,600,000	\$ 3,610,000	\$ 3,626,000	\$ 26,000
01	40075	CURRENT LEVY - FIRE PNSN	\$ 3,710,983	\$ 4,400,366	\$ 4,380,000	\$ 4,400,000	\$ 4,257,000	\$ (123,000)
01	41120	SALES TAX - STATE OF ILLINOIS	\$ 3,508,828	\$ 3,698,076	\$ 3,635,000	\$ 3,700,000	\$ 3,750,000	\$ 115,000
01	41121	SALES TAX - HOME RULE	\$ 2,584,137	\$ 2,172,673	\$ 2,300,000	\$ 2,300,000	\$ 2,300,000	\$ -
01	41130	TELECOMMUNICATIONS TAX	\$ 1,090,862	\$ 913,759	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ -
01	41140	ELECTRIC UTILITY TAX	\$ 1,173,873	\$ 1,195,810	\$ 1,300,000	\$ 1,300,000	\$ 1,300,000	\$ -
01	41150	HOTEL TAX	\$ 327,709	\$ 143,637	\$ 200,000	\$ 200,000	\$ 350,000	\$ 150,000
01	41160	FOOD & BEVERAGE TAX	\$ 1,447,335	\$ 1,085,841	\$ 1,200,000	\$ 1,300,000	\$ 1,300,000	\$ 100,000
01	41170	REAL ESTATE TRANSFER TAX	\$ 327,913	\$ 398,773	\$ 300,000	\$ 750,000	\$ 500,000	\$ 200,000
01	41180	CABLE FRANCHISE FEES	\$ 308,009	\$ 293,700	\$ 330,000	\$ 330,000	\$ 330,000	\$ -
01	41190	FEE IN LIEU OF SALES TAX	\$ 8,529	\$ 8,742	\$ 8,807	\$ -	\$ -	\$ (8,807)
01	42110	PPRT - STATE OF IL	\$ 220,184	\$ 196,788	\$ 220,000	\$ 250,000	\$ 250,000	\$ 30,000
01	42115	PPRT - TOWNSHIP	\$ 4,630	\$ 4,498	\$ 4,000	\$ 5,500	\$ 5,500	\$ 1,500
01	42125	SALES TAX - LOCAL USE	\$ 813,140	\$ 1,076,099	\$ 1,000,000	\$ 1,075,000	\$ 1,100,000	\$ 100,000
01	42130	INCOME TAX - STATE OF IL	\$ 2,585,667	\$ 2,653,791	\$ 2,400,000	\$ 2,800,000	\$ 2,800,000	\$ 400,000
01	42135	MISC - INTERGOVERNMENTAL	\$ 930	\$ 893	\$ 4,000	\$ 4,000	\$ 4,000	\$ -
01	42136	VIDEO GAMING REVENUES	\$ 70,927	\$ 70,475	\$ 75,000	\$ 90,000	\$ 100,000	\$ 25,000
01	43600	FEDERAL GRANTS	\$ 11,218	\$ 5,959	\$ 25,000	\$ 25,000	\$ 50,000	\$ 25,000
01	43605	GRANT - POLICE GRANTS	\$ 30,908	\$ 21,785	\$ 26,500	\$ 58,000	\$ 82,000	\$ 55,500
01	43610	GRANT - POLICE TRAINING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01	43614	GRANT - TOBACCO CONTROL	\$ 2,420	\$ 1,613	\$ 2,750	\$ 2,750	\$ 2,750	\$ -
01	43636	GRANT	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -
01	43637	COVID REIM-GRANT	\$ -	\$ 331,425	\$ 150,000	\$ 50,000	\$ 50,000	\$ (100,000)
01	44205	TAXI/CHAUFFEUR LICENSE	\$ 100	\$ -	\$ 250	\$ 250	\$ 250	\$ -
01	44207	VIDEO GAMING TERMINALS	\$ 48,000	\$ 38,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ -
01	44208	VIDEO GAMING TERM OPERATOR	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ -
01	44210	BUSINESS LICENSE	\$ 237,254	\$ 273,824	\$ 260,000	\$ 260,000	\$ 275,000	\$ 15,000
01	44211	RENTAL UNIT LICENSE	\$ 98,975	\$ 93,805	\$ 95,000	\$ 95,000	\$ 95,000	\$ -
01	44220	LIQUOR LICENSES	\$ 166,850	\$ 155,425	\$ 150,000	\$ 160,000	\$ 160,000	\$ 10,000
01	44221	VIDEO GAMING G1 LICENSES	\$ 1,090	\$ 840	\$ 750	\$ 750	\$ 750	\$ -
01	44300	RIGHT OF WAY PERMIT	\$ 4,149	\$ 19,996	\$ 500	\$ 14,500	\$ 15,000	\$ 14,500
01	44310	BUILDING PERMIT	\$ 704,167	\$ 542,308	\$ 400,000	\$ 600,000	\$ 650,000	\$ 250,000
01	44510	ELEVATOR INSPECTION FEES	\$ 26,644	\$ 26,080	\$ 30,000	\$ 30,000	\$ 30,000	\$ -
01	44512	BUILDING INSPECTION FEES	\$ -	\$ 499	\$ 50,000	\$ 50,000	\$ 50,000	\$ -
01	44515	PW INSPECTION FEES	\$ 17,543	\$ 3,679	\$ -	\$ 100,000	\$ 100,000	\$ 100,000
01	44518	FIRE INSPECTION FEES	\$ -	\$ -	\$ -	\$ 3,000	\$ 3,000	\$ 3,000
01	44530	PLAN REVIEW FEES	\$ 35,125	\$ 17,463	\$ 15,000	\$ 75,000	\$ 75,000	\$ 60,000
01	44535	ENGINEERING FEES	\$ 133,896	\$ 37,588	\$ 25,000	\$ 25,000	\$ 25,000	\$ -
01	44555	BOARD FILING FEES	\$ 2,900	\$ 3,580	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
01	44560	SIGN INSPECTION FEES	\$ 23,684	\$ 29,282	\$ 40,000	\$ 40,000	\$ 40,000	\$ -
01	44725	ALARM SYSTEM PERMITS	\$ 12,120	\$ 15,017	\$ 12,000	\$ 12,000	\$ 12,000	\$ -
01	44800	OFFENDER REGISTRATION	\$ 1,230	\$ 1,145	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
01	44805	BAIL PROCESSING FEE	\$ 290	\$ 60	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
01	45100	ADJUDICATION FINES	\$ 48,573	\$ 24,116	\$ 50,000	\$ 50,000	\$ 50,000	\$ -
01	45105	OVERWEIGHT FINES	\$ 7,650	\$ 7,955	\$ 7,500	\$ 7,500	\$ 7,500	\$ -
01	45410	CIRCUIT COURT FINES	\$ 38,015	\$ 39,478	\$ 25,000	\$ 75,000	\$ 75,000	\$ 50,000
01	45420	TRAFFIC FINES - P TICKETS	\$ 57,567	\$ 33,032	\$ 50,000	\$ 20,000	\$ 30,000	\$ (20,000)
01	45430	COMPLIANCE FINES - C TICKETS	\$ 165	\$ 2,560	\$ 100	\$ 2,500	\$ 2,500	\$ 2,400
01	45440	DUI FINES	\$ 6,460	\$ 2,017	\$ 5,000	\$ 2,500	\$ 5,000	\$ -
01	45445	ADMINISTRATIVE FEES - TOWS	\$ 36,500	\$ 20,020	\$ 20,000	\$ 25,000	\$ 25,000	\$ 5,000
01	45450	RED LIGHT ENFORCMNT FINES	\$ 872,028	\$ 1,097,020	\$ 900,000	\$ 1,200,000	\$ 1,100,000	\$ 200,000
01	45455	FALSE ALARMS-POLICE	\$ 16,550	\$ 10,815	\$ 10,000	\$ 12,000	\$ 15,000	\$ 5,000
01	45460	FALSE ALARMS-FIRE	\$ 29,700	\$ 19,050	\$ 15,000	\$ 20,000	\$ 20,000	\$ 5,000
01	45465	BUILDING REINSPECTION FEES	\$ 13,261	\$ 8,566	\$ 5,000	\$ 10,000	\$ 5,000	\$ -
01	45480	LATE FEES	\$ 3,282	\$ 2,409	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
01	46520	ACCIDENT REPORT DUPLICATION	\$ 1,205	\$ 113	\$ 2,000	\$ 2,000	\$ 2,000	\$ -
01	46522	ACCOUNTING CHARGE - LIBRARY	\$ 45,046	\$ 45,947	\$ 45,947	\$ 45,947	\$ 46,500	\$ 553
01	46525	SPECIAL POLICE DETAIL SVCS	\$ 54,243	\$ 10,061	\$ 40,000	\$ 20,000	\$ 40,000	\$ -
01	46526	COUNSELOR SVCS - HIGH SCHOOL	\$ 142,678	\$ 201,922	\$ 195,000	\$ 200,000	\$ 225,000	\$ 30,000
01	46528	COUNSELOR SVCS - JR HIGH	\$ 99,092	\$ 99,092	\$ 96,000	\$ 100,000	\$ 125,000	\$ 29,000
01	46533	ADMIN-ALL KIDS HEALTHCARE FEES	\$ 7,705	\$ 28,853	\$ 15,000	\$ 60,000	\$ 30,000	\$ 15,000
01	46550	AMBULANCE SVC	\$ 856,977	\$ 824,098	\$ 725,000	\$ 825,000	\$ 850,000	\$ 125,000
01	46551	COVID HHS AMBULANCE	\$ -	\$ 21,998	\$ -	\$ 25,000	\$ 25,000	\$ 25,000
01	46640	SPECIAL SVC	\$ 15,976	\$ 2,586	\$ 15,000	\$ 15,000	\$ 15,000	\$ -
01	46789	HOST/TIPPING FEES	\$ 289,639	\$ 244,251	\$ 385,000	\$ 300,000	\$ 300,000	\$ (85,000)
01	46904	SVC CHARGEBACK - E911	\$ 51,500	\$ 55,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ -
01	46914	SVC CHARGEBACK - GARAGE	\$ 226,000	\$ 235,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ -
01	46916	SVC CHARGEBACK - REFUSE	\$ 422,300	\$ 435,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ -
01	46920	SVC CHARGEBACK - UTILITIES	\$ 750,000	\$ 775,000	\$ 825,000	\$ 825,000	\$ 900,000	\$ 75,000
01	46937	SVC CHARGEBACK - TIF #2	\$ 56,253	\$ 57,941	\$ 70,000	\$ 70,000	\$ 70,000	\$ -
01	46938	SVC CHARGEBACK - TIF #4	\$ 54,636	\$ 56,275	\$ 57,693	\$ 57,693	\$ 59,423	\$ 1,730
01	47710	INVESTMENT EARNINGS	\$ 388,130	\$ 122,928	\$ 200,000	\$ 25,000	\$ 50,000	\$ (150,000)
01	47712	IMET RECOVERY	\$ 20,692	\$ -	\$ -	\$ -	\$ -	\$ -
01	47722	IPRIME PMA INT EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01	48785	RENTAL INCOME	\$ 314,086	\$ 335,960	\$ 332,000	\$ 350,000	\$ 350,000	\$ 18,000
01	48790	MISCELLANEOUS INCOME	\$ 35,450	\$ 10,564	\$ 15,000	\$ 15,000	\$ 15,000	\$ -
01	48792	REIMBURSEMENTS	\$ 36,132	\$ 103,514	\$ 70,000	\$ 75,000	\$ 100,000	\$ 30,000
01	48794	POLICE OUTREACH	\$ 58,333	\$ 70,167	\$ 70,000	\$ 70,000	\$ 70,000	\$ -
01	48800	GAIN/LOSS ON SALE OF F/A	\$ -	\$ -	\$ 500	\$ 500	\$ 500	\$ -
01	49923	TSR FROM LIABILITY INSURANCE	\$ 50,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ -	\$ (500,000)
01	49945	TSR FROM HEALTH INS FUND	\$ 150,000	\$ 1,150,000	\$ 1,000,000	\$ 1,000,000	\$ 250,000	\$ (750,000)
01	49947	TSR FROM DEBT SERVICE	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ -	\$ (10,000)
01	49990	COMMITTED FUNDS-UNFUNDED LIAB.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Fund Revenues - Total			\$ 34,022,485	\$ 34,332,224	\$ 34,042,191	\$ 35,841,390	\$ 34,623,011	\$ 580,820
% Change								1.7%

FY 2022 Budget



**FY 2022
Budget**

			2019 Actual	2020 Actual	2021 Budget	2021 Estimated	FY 2022 Budget	
GENERAL FUND								
40-Property Taxes								
01	40010	PRIOR YEARS TAXES	-\$34,027	-\$71,894	\$0	\$0	\$0	
01	40015	CURRENT LEVY	\$5,641,683	\$4,173,784	\$4,110,894	\$4,175,000	\$4,141,338	
01	40067	CURRENT LEVY - POLICE PNSN	\$3,410,789	\$3,610,730	\$3,600,000	\$3,610,000	\$3,626,000	
01	40075	CURRENT LEVY - FIRE PNSN	\$3,710,983	\$4,400,366	\$4,380,000	\$4,400,000	\$4,257,000	
Total Property Taxes			\$12,729,427	\$12,112,987	\$12,090,894	\$12,185,000	\$12,024,338	
41-Local Taxes								
01	41120	SALES TAX - STATE OF ILLINOIS	\$3,508,828	\$3,561,215	\$3,300,000	\$3,700,000	\$3,750,000	
01	41121	SALES TAX - HOME RULE	\$2,584,137	\$2,172,673	\$2,300,000	\$2,300,000	\$2,300,000	
01	41130	TELECOMMUNICATIONS TAX	\$1,090,862	\$913,759	\$1,000,000	\$1,000,000	\$1,000,000	
01	41140	ELECTRIC UTILITY TAX	\$1,173,873	\$1,195,810	\$1,300,000	\$1,300,000	\$1,300,000	
01	41150	HOTEL TAX	\$327,709	\$143,637	\$200,000	\$200,000	\$350,000	
01	41160	FOOD & BEVERAGE TAX	\$1,447,335	\$1,085,841	\$1,200,000	\$1,300,000	\$1,300,000	
01	41170	REAL ESTATE TRANSFER TAX	\$327,913	\$398,773	\$300,000	\$750,000	\$500,000	
01	41180	CABLE FRANCHISE FEES	\$306,009	\$293,700	\$330,000	\$330,000	\$330,000	
01	41190	FEE IN LIEU OF SALES TAX	\$8,529	\$8,742	\$8,807	\$0	\$0	
			<i>Line Item Detail Description</i>				<i>Detail Total</i>	
			<i>Chase Bank Closed in FY 2021</i>				<i>\$0</i>	
							<i>Detail Total</i>	
Total Local Taxes			\$10,775,194	\$9,774,150	\$9,938,807	\$10,880,000	\$10,830,000	
42-Intergov.								
01	42110	PPRT - STATE OF IL	\$220,184	\$196,788	\$220,000	\$250,000	\$250,000	
01	42115	PPRT - TOWNSHIP	\$4,630	\$4,498	\$4,000	\$5,500	\$5,500	
01	42125	SALES TAX - LOCAL USE	\$813,140	\$1,076,099	\$1,000,000	\$1,075,000	\$1,100,000	
01	42130	INCOME TAX - STATE OF IL	\$2,585,667	\$2,653,791	\$2,400,000	\$2,800,000	\$2,800,000	
01	42135	MISC - INTERGOVERNMENTAL	\$930	\$893	\$4,000	\$4,000	\$4,000	
			<i>Line Item Detail Description</i>				<i>Detail Total</i>	
			<i>Pull Tabs - Jar Games Taxes</i>				<i>\$3,750</i>	
			<i>Other Misc State Income</i>				<i>\$250</i>	
							<i>Detail Total</i>	
01	43600	FEDERAL GRANTS	\$11,218	\$5,959	\$25,000	\$25,000	\$50,000	
01	43605	GRANT - POLICE GRANTS	\$30,908	\$21,785	\$26,500	\$58,000	\$82,000	
			<i>Line Item Detail Description</i>				<i>Detail Total</i>	
			<i>STEP Grant</i>				<i>\$15,000</i>	

FY 2022 Budget



			2019 Actual	2020 Actual	2021 Budget	2021 Estimated	FY 2022 Budget
							\$12,000
							\$55,000
							\$82,000
01	43610	GRANT - POLICE TRAINING	\$0	\$0	\$0	\$0	\$0
01	43614	GRANT - TOBACCO CONTROL	\$2,420	\$1,613	\$2,750	\$2,750	\$2,750
01	42136	VIDEO GAMING REVENUES	\$70,927	\$70,475	\$75,000	\$90,000	\$100,000
01	43636	GRANT	\$0	\$25,000	\$0	\$0	\$0
01	43637	COVID REIM-GRANT	\$0	\$331,425	\$150,000	\$50,000	\$50,000
Total Intergov. Revenues			\$3,740,024	\$4,388,327	\$3,907,250	\$4,360,250	\$4,444,250
43-Licenses &							
01	44205	TAXI/CHAUFFER LICENSE	\$100	\$0	\$250	\$250	\$250
01	44210	BUSINESS LICENSE	\$237,254	\$273,824	\$260,000	\$260,000	\$275,000
01	44211	RENTAL UNIT LICENSE	\$98,975	\$93,805	\$95,000	\$95,000	\$95,000
01	44220	LIQUOR LICENSES	\$166,850	\$155,425	\$150,000	\$160,000	\$160,000
01	44300	RIGHT OF WAY PERMIT	\$4,149	\$19,996	\$500	\$14,500	\$15,000
01	44310	BUILDING PERMIT	\$704,167	\$542,308	\$400,000	\$600,000	\$650,000
01	44510	ELEVATOR INSPECTION FEES	\$26,644	\$26,080	\$30,000	\$30,000	\$30,000
01	44512	BUILDING INSPECTION FEES	\$0	\$499	\$50,000	\$50,000	\$50,000
01	44515	PW INSPECTION FEES	\$17,543	\$3,679	\$0	\$100,000	\$100,000
01	44518	FIRE INSPECTION FEES	\$0	\$0	\$0	\$3,000	\$3,000
01	44530	PLAN REVIEW FEES	\$35,125	\$17,463	\$15,000	\$75,000	\$75,000
01	44535	ENGINEERING FEES	\$133,896	\$37,588	\$25,000	\$25,000	\$25,000
01	44555	BOARD FILING FEES	\$2,900	\$3,580	\$5,000	\$5,000	\$5,000
01	44560	SIGN INSPECTION FEES	\$23,684	\$29,282	\$40,000	\$40,000	\$40,000
01	44725	ALARM SYSTEM PERMITS	\$12,120	\$15,017	\$12,000	\$12,000	\$12,000
01	44207	VIDEO GAMING TERMINALS	\$48,000	\$38,000	\$40,000	\$40,000	\$40,000
01	44208	VIDEO GAMING TERM OPERATOR	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000
01	44221	VIDEO GAMING G1 LICENSES	\$1,090	\$840	\$750	\$750	\$750
Total Licenses & Permits			\$1,520,496	\$1,265,386	\$1,131,500	\$1,518,500	\$1,584,000
44-Fines &							
01	44800	OFFENDER REGISTRATION	\$1,230	\$1,145	\$1,000	\$1,000	\$1,000

FY 2022 Budget



			2019 Actual	2020 Actual	2021 Budget	2021 Estimated	FY 2022 Budget
01	44805	BAIL PROCESSING FEE	\$290	\$60	\$1,000	\$1,000	\$1,000
01	45100	ADJUDICATION FINES	\$48,573	\$24,116	\$50,000	\$50,000	\$50,000
01	45105	OVERWEIGHT FINES	\$7,650	\$7,955	\$7,500	\$7,500	\$7,500
01	45410	CIRCUIT COURT FINES	\$38,015	\$39,478	\$25,000	\$75,000	\$75,000
01	45420	TRAFFIC FINES - P TICKETS	\$57,567	\$33,032	\$50,000	\$20,000	\$30,000
01	45430	COMPLIANCE FINES - C TICKETS	\$165	\$2,560	\$100	\$2,500	\$2,500
01	45440	DUI FINES	\$6,460	\$2,017	\$5,000	\$2,500	\$5,000
01	45445	ADMINISTRATIVE FEES - TOWS	\$36,500	\$20,020	\$20,000	\$25,000	\$25,000
01	45450	RED LIGHT ENFORCMNT FINES	\$872,028	\$1,097,020	\$900,000	\$1,200,000	\$1,100,000
01	45455	FALSE ALARMS-POLICE	\$16,550	\$10,815	\$10,000	\$12,000	\$15,000
01	45460	FALSE ALARMS-FIRE	\$29,700	\$19,050	\$15,000	\$20,000	\$20,000
01	45465	BUILDING REINSPECTION FEES	\$13,261	\$8,566	\$5,000	\$10,000	\$5,000
01	45480	LATE FEES	\$3,282	\$2,409	\$5,000	\$5,000	\$5,000
01	46520	ACCIDENT REPORT DUPLICATION	\$1,205	\$113	\$2,000	\$2,000	\$2,000
		Total Fines & Forfeitures	\$1,132,475	\$1,268,356	\$1,096,600	\$1,433,500	\$1,344,000
45-Charges for							
01	46522	ACCOUNTING CHARGE - LIBRARY	\$45,046	\$45,947	\$45,947	\$45,947	\$46,500
01	46525	SPECIAL POLICE DETAIL SVCS	\$54,243	\$10,061	\$40,000	\$20,000	\$40,000
01	46526	COUNSELOR SVCS - HIGH SCHOOL	\$142,678	\$201,922	\$195,000	\$200,000	\$225,000
01	46528	COUNSELOR SVCS - JR HIGH	\$99,092	\$99,092	\$96,000	\$100,000	\$125,000
01	46533	ADMIN-ALL KIDS HEALTHCARE FEES	\$7,705	\$28,853	\$15,000	\$60,000	\$30,000
01	46550	AMBULANCE SVC	\$856,977	\$824,098	\$725,000	\$825,000	\$850,000
01	46640	SPECIAL SVC	\$15,976	\$2,586	\$15,000	\$15,000	\$15,000
01	46789	HOST/TIPPING FEES	\$289,639	\$244,251	\$385,000	\$300,000	\$300,000
01	46904	SVC CHARGEBACK - E911	\$51,500	\$55,000	\$75,000	\$75,000	\$75,000
01	46914	SVC CHARGEBACK - GARAGE	\$226,000	\$235,000	\$300,000	\$300,000	\$300,000
01	46916	SVC CHARGEBACK - REFUSE	\$422,300	\$435,000	\$500,000	\$500,000	\$500,000
01	46920	SVC CHARGEBACK - UTILITIES	\$750,000	\$775,000	\$825,000	\$825,000	\$900,000
01	46937	SVC CHARGEBACK - TIF #2	\$56,253	\$57,941	\$70,000	\$70,000	\$70,000

FY 2022 Budget



			2019 Actual	2020 Actual	2021 Budget	2021 Estimated	FY 2022 Budget
01	46938	SVC CHARGEBACK - TIF #4	\$54,636	\$56,275	\$57,693	\$57,693	\$59,423
01	46551	COVID HHS AMBULANCE	\$0	\$21,998	\$0	\$25,000	\$25,000
		Total Charges for Services	\$3,072,045	\$3,093,025	\$3,344,640	\$3,418,640	\$3,560,923
46-Investment							
01	47710	INVESTMENT EARNINGS	\$388,130	\$122,928	\$200,000	\$25,000	\$50,000
01	47722	IPRIME PMA INT EARNINGS	\$0	\$0	\$0	\$0	\$0
		Total Investment Earnings	\$388,130	\$122,928	\$200,000	\$25,000	\$50,000
47-Miscellaneous							
01	48785	RENTAL INCOME	\$314,086	\$335,960	\$332,000	\$350,000	\$350,000
		<i>Line Item Detail Description</i>					<i>Detail Total</i>
		<i>Parkway Bench Ad Fees - PACE</i>					<i>\$15,000</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>\$215,000</i>
							<i>Detail Total</i>
							<i>\$350,000</i>
01	48790	MISCELLANEOUS INCOME	\$35,450	\$10,564	\$15,000	\$15,000	\$15,000
01	48792	REIMBURSEMENTS	\$36,132	\$103,514	\$70,000	\$75,000	\$100,000
		<i>Line Item Detail Description</i>					<i>Detail Total</i>
		<i>ITTF Fire Special Rescue Reimb</i>					<i>\$70,000</i>
		<i>Harper Reimbursement</i>					<i>\$30,000</i>
							<i>Detail Total</i>
							<i>\$100,000</i>
01	48794	POLICE OUTREACH	\$58,333	\$70,167	\$70,000	\$70,000	\$70,000
01	48800	GAIN/LOSS ON SALE OF F/A	\$0	\$0	\$500	\$500	\$500
01	47712	IMET RECOVERY	\$20,692	\$0	\$0	\$0	\$0
		Total Miscellaneous Income	\$464,694	\$520,204	\$487,500	\$510,500	\$535,500
48-Other Financing							
01	49945	TSR FROM HEALTH INS FUND	\$150,000	\$1,150,000	\$1,000,000	\$1,000,000	\$250,000
01	49990	COMMITTED FUNDS-UNFUNDED LIAB.	\$0	\$0	\$0	\$0	\$0
01	49947	TSR FROM DEBT SERVICE	\$0	\$0	\$10,000	\$10,000	\$0
01	49923	TSR FROM LIABILITY INSURANCE	\$50,000	\$500,000	\$500,000	\$500,000	\$0
		Total Other Financing Scrs	\$200,000	\$1,650,000	\$1,510,000	\$1,510,000	\$250,000
		Total Revenues	\$34,022,485	\$34,332,225	\$34,042,191	\$35,841,390	\$34,623,011

General Fund Summary All Expenditures



Fund	Object	Account Description	FY 2019 Actuals	FY 2020 Actuals	2021 Adopted Bud	FY 2021 Estimate	FY 2022 Budget	\$ Change - FY 2022 Budget to FY 2022 Budget
01101000	50010	SALARIES AND WAGES	\$ 9,950	\$ 9,950	\$ 9,950	\$ 9,950	\$ 9,950	\$ -
01101000	52061	RETIREMENT PLAN CONTRIBUTION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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	\$ 25	\$ 200	\$ 200	\$ 200	\$ 200	\$ -
01101000	54610	PROFESSIONAL SERVICES	\$ -	\$ -	\$ 2,500	\$ 2,500	\$ 2,500	\$ -
01101000	56210	OFFICE SUPPLIES	\$ 144	\$ -	\$ 450	\$ 450	\$ 450	\$ -
01101010	50010	SALARIES AND WAGES	\$ 27,001	\$ 27,667	\$ 28,001	\$ 28,001	\$ 28,001	\$ -
01101010	52065	FICA CONTRIBUTION	\$ 2,066	\$ 2,117	\$ 2,142	\$ 2,142	\$ 2,142	\$ -
01101010	53110	PROFESSIONAL DEVELOPMENT	\$ 74	\$ -	\$ 500	\$ 500	\$ 500	\$ -
01101010	54610	PROFESSIONAL SERVICES	\$ -	\$ 1,953	\$ -	\$ -	\$ -	\$ -
01101010	54616	TAX SHARING	\$ 37,235	\$ 15,770	\$ 30,000	\$ 9,000	\$ 10,000	\$ (20,000)
01101010	54630	DUES AND SUBSCRIPTIONS	\$ 18,281	\$ 18,317	\$ 34,500	\$ 22,500	\$ 22,500	\$ (12,000)
01101010	56220	OPERATING SUPPLIES	\$ 73	\$ 170	\$ 600	\$ 600	\$ 600	\$ -
01101010	56225	OTHER SUPPLIES	\$ 497	\$ 127	\$ 500	\$ 500	\$ 500	\$ -
01101020	50010	SALARIES AND WAGES	\$ 533,173	\$ 570,143	\$ 587,407	\$ 587,407	\$ 612,511	\$ 25,104
01101020	51041	SICK LEAVE BUYBACK	\$ 2,284	\$ -	\$ 2,405	\$ 2,405	\$ 2,465	\$ 60
01101020	51050	POST EMPLOYMENT HEALTH PLAN	\$ 8,591	\$ 6,589	\$ 8,607	\$ 8,607	\$ 6,973	\$ (1,634)
01101020	52061	RETIREMENT PLAN CONTRIBUTION	\$ 67,379	\$ 90,612	\$ 89,534	\$ 89,534	\$ 77,303	\$ (12,231)
01101020	52065	FICA CONTRIBUTION	\$ 35,390	\$ 37,502	\$ 41,203	\$ 41,203	\$ 43,098	\$ 1,895
01101020	52130	GROUP HEALTH INSURANCE	\$ 93,438	\$ 111,074	\$ 121,700	\$ 121,700	\$ 121,327	\$ (373)
01101020	53110	PROFESSIONAL DEVELOPMENT	\$ 344	\$ -	\$ 9,300	\$ 3,900	\$ 3,900	\$ (5,400)
01101020	54250	TRAVEL AND LODGING	\$ 238	\$ 25	\$ 6,750	\$ 6,750	\$ 6,750	\$ -
01101020	54260	ADVERTISING	\$ 250	\$ 70	\$ 3,000	\$ 1,000	\$ 1,000	\$ (2,000)
01101020	54270	PRINTING AND DUPLICATING	\$ 218	\$ 1,421	\$ 2,750	\$ 2,750	\$ 2,750	\$ -
01101020	54275	VEHICLE MAINTENANCE CHARGEBACK	\$ 9,700	\$ 10,000	\$ 10,500	\$ 10,500	\$ 10,100	\$ (400)
01101020	54280	LIABILITY INSURANCE CHARGEBACK	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000	\$ -
01101020	54285	VEHICLE REPLACEMENT CHARGEBACK	\$ 1,200	\$ 1,300	\$ 1,400	\$ 1,400	\$ 1,400	\$ -
01101020	54295	BUILDING & LAND CHARGEBACK	\$ 10,500	\$ 11,025	\$ 11,600	\$ 11,600	\$ 11,600	\$ -
01101020	54310	POSTAGE	\$ 500	\$ 1,056	\$ 1,500	\$ 1,500	\$ 1,500	\$ -
01101020	54610	PROFESSIONAL SERVICES	\$ 749	\$ 670	\$ 8,000	\$ 2,500	\$ 3,000	\$ (5,000)
01101020	54630	DUES AND SUBSCRIPTIONS	\$ 2,751	\$ 2,900	\$ 8,250	\$ 8,250	\$ 8,250	\$ -
01101020	54640	OUTSIDE REPAIR AND MAINTENANCE	\$ -	\$ 324	\$ 500	\$ 500	\$ 500	\$ -
01101020	54850	RECORDS STORAGE SERVICES	\$ -	\$ -	\$ 4,000	\$ -	\$ 1,000	\$ (3,000)
01101020	56210	OFFICE SUPPLIES	\$ (90)	\$ -	\$ 1,500	\$ 1,500	\$ 1,500	\$ -
01101020	56220	OPERATING SUPPLIES	\$ 877	\$ 1,193	\$ 6,000	\$ 6,000	\$ 6,000	\$ -
01101020	56240	BOOKS AND PUBLICATIONS	\$ 635	\$ -	\$ 1,500	\$ 1,500	\$ 1,500	\$ -
01101020	56890	AWARDS & HONORS SUPPLIES	\$ 692	\$ -	\$ 4,000	\$ 4,000	\$ 4,000	\$ -
01101030	50010	SALARIES AND WAGES	\$ 72,392	\$ 87,032	\$ 94,175	\$ 94,175	\$ 105,040	\$ 10,865
01101030	51041	SICK LEAVE BUYBACK	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01101030	51050	POST EMPLOYMENT HEALTH PLAN	\$ 343	\$ 1,945	\$ 463	\$ 463	\$ 506	\$ 43
01101030	52061	RETIREMENT PLAN CONTRIBUTION	\$ 9,785	\$ 15,062	\$ 15,207	\$ 15,207	\$ 13,958	\$ (1,249)
01101030	52065	FICA CONTRIBUTION	\$ 5,805	\$ 6,849	\$ 7,406	\$ 7,406	\$ 8,210	\$ 804
01101030	52130	GROUP HEALTH INSURANCE	\$ 9,275	\$ 8,716	\$ 8,716	\$ 8,716	\$ 8,716	\$ -
01101030	53110	PROFESSIONAL DEVELOPMENT	\$ 75	\$ -	\$ 700	\$ 700	\$ 700	\$ -
01101030	54250	TRAVEL AND LODGING	\$ 100	\$ -	\$ 100	\$ 100	\$ 100	\$ -
01101030	54260	ADVERTISING	\$ 538	\$ 251	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
01101030	54280	LIABILITY INSURANCE CHARGEBACK	\$ 3,800	\$ 3,800	\$ 3,800	\$ 3,800	\$ 3,800	\$ -
01101030	54310	POSTAGE	\$ 400	\$ 414	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
01101030	54610	PROFESSIONAL SERVICES	\$ 2,940	\$ 8,072	\$ 10,000	\$ 10,000	\$ 10,000	\$ -
01101030	54630	DUES AND SUBSCRIPTIONS	\$ 85	\$ 85	\$ 200	\$ 200	\$ 200	\$ -
01101030	56210	OFFICE SUPPLIES	\$ 1,621	\$ 712	\$ 2,500	\$ 2,500	\$ 2,500	\$ -
01101030	56240	BOOKS AND PUBLICATIONS	\$ 1,207	\$ 1,050	\$ 1,500	\$ 1,500	\$ 1,500	\$ -
01101040	54270	PRINTING AND DUPLICATING	\$ 13,835	\$ 22,133	\$ 27,000	\$ 27,000	\$ 27,000	\$ -
01101040	54310	POSTAGE	\$ 1,789	\$ 2,774	\$ 2,750	\$ 2,750	\$ 2,750	\$ -
01101040	54610	PROFESSIONAL SERVICES	\$ 45,274	\$ 44,968	\$ 53,000	\$ 53,000	\$ 53,000	\$ -
01101040	54611	OTHER SERVICES	\$ 7,047	\$ 2,418	\$ 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)
01101050	52065	FICA CONTRIBUTION	\$ -	\$ -	\$ 382	\$ 382	\$ 382	\$ -
01101050	54640	OUTSIDE REPAIR AND MAINTENANCE	\$ 14,994	\$ 17,644	\$ 19,500	\$ 19,500	\$ 19,500	\$ -
01101050	56220	OPERATING SUPPLIES	\$ -	\$ -	\$ 200	\$ 200	\$ 200	\$ -
01101050	59990	MISCELLANEOUS	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ 2,000	\$ -
01101060	54310	POSTAGE	\$ 1,595	\$ 1,000	\$ 3,500	\$ 3,500	\$ 3,500	\$ -
01101060	54610	PROFESSIONAL SERVICES	\$ 15,735	\$ 7,425	\$ 36,000	\$ 20,000	\$ 20,000	\$ (16,000)
01101060	54613	CITY PROSECUTOR	\$ 16,791	\$ 15,414	\$ 36,000	\$ 20,000	\$ 20,000	\$ (16,000)
01101060	56220	OPERATING SUPPLIES	\$ -	\$ 223	\$ 1,500	\$ 1,500	\$ 1,500	\$ -
01101070	54610	PROFESSIONAL SERVICES	\$ -	\$ -	\$ 450	\$ 450	\$ 450	\$ -
01101070	54640	OUTSIDE REPAIR AND MAINTENANCE	\$ 3,788	\$ -	\$ 4,000	\$ 4,000	\$ 4,000	\$ -
01101070	56220	OPERATING SUPPLIES	\$ 1,536	\$ 4,028	\$ 10,000	\$ 10,000	\$ 10,000	\$ -
01101070	58820	FOURTH OF JULY	\$ 32,120	\$ 8,720	\$ 30,000	\$ 30,000	\$ 30,000	\$ -
01101070	59805	VETERANS MEMORIAL COMMITTEE	\$ 14,302	\$ 544	\$ 16,000	\$ 16,000	\$ 16,000	\$ -
01101070	59810	FARMERS & FOOD TRUCKS	\$ 9,225	\$ 7,210	\$ 12,000	\$ 12,000	\$ 12,000	\$ -
01101070	59812	COMMUNITY EVENTS	\$ 66,165	\$ 20,927	\$ 100,000	\$ 100,000	\$ 100,000	\$ -
01102020	54610	PROFESSIONAL SERVICES	\$ 40,199	\$ 19,801	\$ -	\$ -	\$ -	\$ -
01102020	54630	DUES AND SUBSCRIPTIONS	\$ 100	\$ 10,000	\$ 15,500	\$ 15,500	\$ 15,500	\$ -
01102020	56220	OPERATING SUPPLIES	\$ -	\$ 505	\$ 3,000	\$ 3,000	\$ 3,000	\$ -
01202000	50010	SALARIES AND WAGES	\$ 334,459	\$ 365,485	\$ 366,718	\$ 340,318	\$ 322,105	\$ (44,613)
01202000	50020	OVERTIME	\$ 10,631	\$ 9,025	\$ 3,000	\$ 8,000	\$ 10,000	\$ 7,000
01202000	51041	SICK LEAVE BUYBACK	\$ 2,228	\$ 2,284	\$ 2,284	\$ 2,284	\$ 2,400	\$ 116
01202000	51050	POST EMPLOYMENT HEALTH PLAN	\$ 1,895	\$ 3,773	\$ 3,902	\$ 3,902	\$ 3,958	\$ 56
01202000	52061	RETIREMENT PLAN CONTRIBUTION	\$ 44,196	\$ 61,987	\$ 57,381	\$ 57,381	\$ 47,990	\$ (9,391)
01202000	52065	FICA CONTRIBUTION	\$ 24,506	\$ 26,380	\$ 27,309	\$ 27,309	\$ 27,429	\$ 120
01202000	52130	GROUP HEALTH INSURANCE	\$ 51,468	\$ 52,204	\$ 54,014	\$ 54,014	\$ 65,069	\$ 11,055
01202000	53110	PROFESSIONAL DEVELOPMENT	\$ 2,093	\$ 880	\$ 1,500	\$ 350	\$ 3,500	\$ 2,000
01202000	54210	BANK FEES	\$ 19,374	\$ 15,475	\$ 25,000	\$ 20,000	\$ 20,000	\$ (5,000)
01202000	54250	TRAVEL AND LODGING	\$ 475	\$ 263	\$ 750	\$ 750	\$ 750	\$ -
01202000	54260	ADVERTISING	\$ 1,256	\$ 1,571	\$ 1,500	\$ 1,500	\$ 1,500	\$ -
01202000	54270	PRINTING AND DUPLICATING	\$ 502	\$ 955	\$ 800	\$ 800	\$ 800	\$ -
01202000	54280	LIABILITY INSURANCE CHARGEBACK	\$ 7,200	\$ 7,200	\$ 7,200	\$ 7,200	\$ 7,200	\$ -

01202000	54295	BUILDING & LAND CHARGEBACK	\$ 10,500	\$ 11,025	\$ 11,600	\$ 11,600	\$ 11,600	\$ -
01202000	54610	PROFESSIONAL SERVICES	\$ -	\$ -	\$ 50	\$ 50	\$ 50	\$ -
01202000	54630	DUES AND SUBSCRIPTIONS	\$ 475	\$ 726	\$ 1,000	\$ 500	\$ 500	\$ (500)
01202000	56210	OFFICE SUPPLIES	\$ 1,461	\$ 1,142	\$ 1,550	\$ 1,550	\$ 1,550	\$ -
01252500	50010	SALARIES AND WAGES	\$ 241,001	\$ 231,709	\$ 301,942	\$ 301,942	\$ 396,204	\$ 94,262
01252500	50020	OVERTIME	\$ 17,237	\$ 8,428	\$ 25,000	\$ 25,000	\$ 5,000	\$ (20,000)
01252500	51041	SICK LEAVE BUYBACK	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01252500	51050	POST EMPLOYMENT HEALTH PLAN	\$ 2,017	\$ 1,331	\$ 1,410	\$ 1,410	\$ 1,459	\$ 49
01252500	52061	RETIREMENT PLAN CONTRIBUTION	\$ 33,471	\$ 39,850	\$ 46,801	\$ 46,801	\$ 52,950	\$ 6,149
01252500	52065	FICA CONTRIBUTION	\$ 20,371	\$ 18,314	\$ 25,171	\$ 25,171	\$ 32,744	\$ 7,573
01252500	52130	GROUP HEALTH INSURANCE	\$ 29,990	\$ 40,216	\$ 54,885	\$ 54,885	\$ 83,646	\$ 28,761
01252500	53110	PROFESSIONAL DEVELOPMENT	\$ 7,889	\$ 4,829	\$ 11,500	\$ 11,500	\$ 11,500	\$ -
01252500	54250	TRAVEL AND LODGING	\$ 1,651	\$ -	\$ 2,500	\$ 2,500	\$ 2,500	\$ -
01252500	54275	VEHICLE MAINTENANCE CHARGEBACK	\$ 9,700	\$ 10,000	\$ 10,500	\$ 10,500	\$ 10,100	\$ (400)
01252500	54280	LIABILITY INSURANCE CHARGEBACK	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ -
01252500	54285	VEHICLE REPLACEMENT CHARGEBACK	\$ 1,200	\$ 1,300	\$ 1,400	\$ 1,400	\$ 1,400	\$ -
01252500	54286	IT - EQUIPMENT CHARGEBACK	\$ 15,000	\$ 15,750	\$ 16,550	\$ 16,550	\$ 17,050	\$ 500
01252500	54295	BUILDING & LAND CHARGEBACK	\$ 10,500	\$ 11,025	\$ 11,600	\$ 11,600	\$ 11,600	\$ -
01252500	54610	PROFESSIONAL SERVICES	\$ 50,846	\$ 44,966	\$ 70,000	\$ 70,000	\$ 70,000	\$ -
01252500	54630	DUES AND SUBSCRIPTIONS	\$ 200	\$ 200	\$ 1,200	\$ 1,200	\$ 1,200	\$ -
01252500	54640	OUTSIDE REPAIR AND MAINTENANCE	\$ 2,600	\$ 17,543	\$ 22,500	\$ 22,500	\$ 22,500	\$ -
01252500	56215	COMPUTER SUPPLIES	\$ 25,733	\$ 25,500	\$ 29,500	\$ 29,500	\$ 29,500	\$ -
01252500	56240	BOOKS AND PUBLICATIONS	\$ -	\$ 22	\$ -	\$ -	\$ -	\$ -
01303000	50010	SALARIES AND WAGES	\$ 507,782	\$ 544,606	\$ 545,802	\$ 545,802	\$ 653,919	\$ 108,117
01303000	50020	OVERTIME	\$ 1,075	\$ 714	\$ 2,000	\$ 6,000	\$ 6,500	\$ 4,500
01303000	50021	ON CALL/FTO	\$ 2,500	\$ 2,500	\$ -	\$ -	\$ 2,500	\$ 2,500
01303000	51041	SICK LEAVE BUYBACK	\$ -	\$ 3,543	\$ 3,700	\$ 3,700	\$ 3,790	\$ 90
01303000	51050	POST EMPLOYMENT HEALTH PLAN	\$ 5,661	\$ 5,874	\$ 6,022	\$ 6,022	\$ 6,560	\$ 538
01303000	52061	RETIREMENT PLAN CONTRIBUTION	\$ 19,890	\$ 26,745	\$ 25,659	\$ 25,659	\$ 32,676	\$ 7,017
01303000	52062	EMPLOYER CONTR-POLICE PENSION	\$ 3,410,789	\$ 3,610,730	\$ 3,600,000	\$ 3,610,000	\$ 3,626,000	\$ 26,000
01303000	52065	FICA CONTRIBUTION	\$ 27,069	\$ 28,855	\$ 30,215	\$ 30,215	\$ 37,696	\$ 7,481
01303000	52100	CLOTHING ALLOWANCE	\$ 625	\$ -	\$ -	\$ -	\$ -	\$ -
01303000	52130	GROUP HEALTH INSURANCE	\$ 82,786	\$ 65,786	\$ 61,350	\$ 61,350	\$ 71,880	\$ 10,530
01303000	53090	PHYSICAL EXAMS	\$ 1,258	\$ 141	\$ 1,750	\$ 1,750	\$ 26,750	\$ 25,000
01303000	53110	PROFESSIONAL DEVELOPMENT	\$ 16,965	\$ 15,806	\$ 26,200	\$ 24,700	\$ 25,200	\$ (1,000)
01303000	54240	PD OUTREACH CONTRACTUAL	\$ 9,594	\$ 738	\$ 1,000	\$ 10,000	\$ 70,000	\$ 69,000
01303000	54250	TRAVEL AND LODGING	\$ 4,108	\$ 2,354	\$ 12,500	\$ 12,500	\$ 12,500	\$ -
01303000	54270	PRINTING AND DUPLICATING	\$ 3,327	\$ 161	\$ 3,200	\$ 3,200	\$ 3,200	\$ -
01303000	54275	VEHICLE MAINTENANCE CHARGEBACK	\$ 444,400	\$ 445,000	\$ 448,000	\$ 448,000	\$ 449,461	\$ 1,461
01303000	54280	LIABILITY INSURANCE CHARGEBACK	\$ 216,000	\$ 216,000	\$ 216,000	\$ 216,000	\$ 216,000	\$ -
01303000	54286	EQUIPMENT CHARGEBACK	\$ 15,000	\$ 15,750	\$ 16,550	\$ 16,550	\$ 17,050	\$ 500
01303000	54295	BUILDING & LAND CHARGEBACK	\$ 28,350	\$ 30,000	\$ 31,550	\$ 31,550	\$ 31,550	\$ -
01303000	54310	POSTAGE	\$ 600	\$ 1,000	\$ 2,500	\$ 2,500	\$ 2,500	\$ -
01303000	54610	PROFESSIONAL SERVICES	\$ 17,392	\$ 13,881	\$ 21,050	\$ 20,600	\$ 23,650	\$ 2,600
01303000	54611	OTHER SERVICES	\$ 729	\$ 203	\$ 2,000	\$ 2,000	\$ 2,000	\$ -
01303000	54620	RENTAL AND LEASE PURCHASE	\$ -	\$ -	\$ 500	\$ 500	\$ 500	\$ -
01303000	54625	RECORDS MANAGEMENT SYSTEM	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
01303000	54630	DUES AND SUBSCRIPTIONS	\$ 1,642	\$ 1,810	\$ 1,955	\$ 1,800	\$ 2,405	\$ 450
01303000	54640	OUTSIDE REPAIR AND MAINTENANCE	\$ 979	\$ 890	\$ 1,450	\$ 1,450	\$ 1,450	\$ -
01303000	56000	POLICE VEHICLES	\$ 64,857	\$ 276,763	\$ 114,000	\$ 114,000	\$ 149,000	\$ 35,000
01303000	56050	PD OUTREACH SUPPLIES	\$ 10,264	\$ 6,015	\$ 7,500	\$ 4,500	\$ -	\$ (7,500)
01303000	56100	UNIFORMS & CLOTHING	\$ 1,183	\$ 909	\$ 1,250	\$ 1,250	\$ 1,250	\$ -
01303000	56210	OFFICE SUPPLIES	\$ 3,629	\$ 4,571	\$ 4,400	\$ 4,400	\$ 4,400	\$ -
01303000	56220	OPERATING SUPPLIES	\$ 13,125	\$ 7,900	\$ 14,215	\$ 14,215	\$ 14,215	\$ -
01303000	56230	SMALL TOOLS AND EQUIPMENT	\$ 5,004	\$ 1,587	\$ 1,500	\$ 1,500	\$ 1,500	\$ -
01303000	57280	REPAIR & MAINTENANCE SUPPLIES	\$ 1,202	\$ 503	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
01303000	59990	MISCELLANEOUS	\$ 531	\$ 1,764	\$ 2,000	\$ 2,000	\$ 2,000	\$ -
01303010	50010	SALARIES AND WAGES	\$ 4,790,152	\$ 5,106,305	\$ 5,294,214	\$ 5,294,214	\$ 5,622,783	\$ 328,569
01303010	50020	OVERTIME	\$ 313,244	\$ 227,688	\$ 200,000	\$ 250,000	\$ 200,000	\$ -
01303010	50021	ON CALL/FTO	\$ 6,875	\$ 8,022	\$ 8,750	\$ 8,750	\$ 8,750	\$ -
01303010	51041	SICK LEAVE BUYBACK	\$ 19,331	\$ 17,723	\$ 41,158	\$ 41,158	\$ 43,965	\$ 2,807
01303010	51050	POST EMPLOYMENT HEALTH PLAN	\$ 70,549	\$ 65,595	\$ 69,472	\$ 69,472	\$ 79,449	\$ 9,977
01303010	52061	RETIREMENT PLAN CONTRIBUTION	\$ 52,067	\$ 71,648	\$ 66,326	\$ 66,326	\$ 58,088	\$ (8,238)
01303010	52065	FICA CONTRIBUTION	\$ 107,723	\$ 111,691	\$ 115,668	\$ 115,668	\$ 123,778	\$ 8,110
01303010	52130	GROUP HEALTH INSURANCE	\$ 825,035	\$ 875,034	\$ 890,168	\$ 890,168	\$ 949,044	\$ 58,876
01303010	53090	PHYSICAL EXAMS	\$ 141	\$ -	\$ 600	\$ 600	\$ 600	\$ -
01303010	53110	PROFESSIONAL DEVELOPMENT	\$ 58,436	\$ 36,515	\$ 67,750	\$ 68,250	\$ 68,250	\$ 500
01303010	54250	TRAVEL AND LODGING	\$ 8,802	\$ 1,347	\$ 11,320	\$ 11,320	\$ 11,320	\$ -
01303010	54610	PROFESSIONAL SERVICES	\$ 7,184	\$ 9,251	\$ 9,540	\$ 9,540	\$ 9,540	\$ -
01303010	54611	OTHER SERVICES	\$ 1,787	\$ 1,033	\$ 2,000	\$ 2,000	\$ 2,000	\$ -
01303010	54630	DUES AND SUBSCRIPTIONS	\$ -	\$ 90	\$ -	\$ -	\$ -	\$ -
01303010	54640	OUTSIDE REPAIR AND MAINTENANCE	\$ 17,761	\$ 8,204	\$ 21,500	\$ 21,500	\$ 21,500	\$ -
01303010	54860	ANIMAL CONTROL	\$ 5,886	\$ 7,669	\$ 7,700	\$ 7,700	\$ 7,700	\$ -
01303010	56100	UNIFORMS & CLOTHING	\$ 44,605	\$ 45,967	\$ 47,150	\$ 37,150	\$ 48,150	\$ 1,000
01303010	56220	OPERATING SUPPLIES	\$ 7,980	\$ 4,690	\$ 8,775	\$ 8,775	\$ 8,775	\$ -
01303010	56230	SMALL TOOLS AND EQUIPMENT	\$ 23,676	\$ 21,108	\$ 26,400	\$ 26,400	\$ 26,400	\$ -
01303010	59990	MISCELLANEOUS	\$ 329	\$ 179	\$ 350	\$ 350	\$ 350	\$ -
01303020	50010	SALARIES AND WAGES	\$ 931,653	\$ 862,626	\$ 875,410	\$ 875,410	\$ 746,275	\$ (129,135)
01303020	50020	OVERTIME	\$ 85,341	\$ 59,278	\$ 75,000	\$ 75,000	\$ 75,000	\$ -
01303020	50021	ON CALL/FTO	\$ 12,500	\$ 13,750	\$ 16,500	\$ 16,500	\$ 16,500	\$ -
01303020	51041	SICK LEAVE BUYBACK	\$ 8,471	\$ 5,642	\$ 17,000	\$ 17,000	\$ 14,268	\$ (2,732)
01303020	51050	POST EMPLOYMENT HEALTH PLAN	\$ 22,316	\$ 19,696	\$ 23,137	\$ 23,137	\$ 17,356	\$ (5,781)
01303020	52065	FICA CONTRIBUTION	\$ 14,984	\$ 13,422	\$ 14,359	\$ 14,359	\$ 12,126	\$ (2,233)
01303020	52100	CLOTHING ALLOWANCE	\$ 11,875	\$ 6,250	\$ 10,000	\$ 10,000	\$ 12,500	\$ 2,500
01303020	52130	GROUP HEALTH INSURANCE	\$ 155,234	\$ 162,956	\$ 180,016	\$ 180,016	\$ 134,910	\$ (45,106)
01303020	53110	PROFESSIONAL DEVELOPMENT	\$ 2,250	\$ 1,995	\$ 9,550	\$ 9,550	\$ 9,550	\$ -
01303020	54250	TRAVEL AND LODGING	\$ 2,156	\$ 176	\$ 3,000	\$ 3,000	\$ 3,000	\$ -
01303020	54270	PRINTING AND DUPLICATING	\$ -	\$ 55	\$ 300	\$ 300	\$ 3,300	\$ 3,000
01303020	54610	PROFESSIONAL SERVICES	\$ 6,817	\$ 12,625	\$ 11,800	\$ 10,400	\$ 11,900	\$ 100
01303020	54611	OTHER SERVICES	\$ -	\$ -	\$ 400	\$ 400	\$ 400	\$ -
01303020	54630	DUES AND SUBSCRIPTIONS	\$ 3,435	\$ 3,600	\$ 6,470	\$ 5,970	\$ 6,620	\$ 150
01303020	54640	OUTSIDE REPAIR AND MAINTENANCE	\$ 101	\$ 151	\$ 700	\$ 700	\$ 700	\$ -
01303020	56100	UNIFORMS & CLOTHING	\$ -	\$ 6,250	\$ -	\$ -	\$ -	\$ -
01303020	56210	OFFICE SUPPLIES	\$ 237	\$ 38	\$ 250	\$ 250	\$ 250	\$ -
01303020	56220	OPERATING SUPPLIES	\$ 1,746	\$ 2,507	\$ 5,250	\$ 5,250	\$ 5,250	\$ -

01303020	56230	SMALL TOOLS AND EQUIPMENT	\$ -	\$ 2,100	\$ 2,450	\$ 2,450	\$ 2,450	\$ -	\$ -
01303020	59990	MISCELLANEOUS	\$ 1,960	\$ 61	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	\$ -
01404000	50010	SALARIES AND WAGES	\$ 408,170	\$ 459,880	\$ 436,265	\$ 436,265	\$ 489,339	\$ 53,074	\$ -
01404000	50020	OVERTIME	\$ -	\$ 2,953	\$ -	\$ -	\$ -	\$ -	\$ -
01404000	51041	SICK LEAVE BUYBACK	\$ 7,002	\$ -	\$ 7,595	\$ 7,595	\$ 7,773	\$ 178	\$ -
01404000	51050	POST EMPLOYMENT HEALTH PLAN	\$ 4,991	\$ 9,486	\$ 16,300	\$ 16,300	\$ 13,102	\$ (3,198)	\$ -
01404000	52061	RETIREMENT PLAN CONTRIBUTION	\$ 7,984	\$ 13,030	\$ 16,267	\$ 16,267	\$ 11,230	\$ (5,037)	\$ -
01404000	52063	EMPLOYER CONTRIB-FIRE PENSION	\$ 3,710,983	\$ 4,400,366	\$ 4,380,000	\$ 4,400,000	\$ 4,257,000	\$ (123,000)	\$ -
01404000	52065	FICA CONTRIBUTION	\$ 17,956	\$ 14,622	\$ 13,057	\$ 13,057	\$ 14,506	\$ 1,449	\$ -
01404000	52130	GROUP HEALTH INSURANCE	\$ 52,215	\$ 53,127	\$ 54,933	\$ 54,933	\$ 82,200	\$ 27,267	\$ -
01404000	53110	PROFESSIONAL DEVELOPMENT	\$ 9,211	\$ 9,654	\$ 12,000	\$ 10,000	\$ 12,100	\$ 100	\$ -
01404000	54250	TRAVEL AND LODGING	\$ 2,708	\$ 382	\$ 4,000	\$ 4,000	\$ 4,000	\$ -	\$ -
01404000	54270	PRINTING AND DUPLICATING	\$ 47	\$ 112	\$ 200	\$ 200	\$ 200	\$ -	\$ -
01404000	54275	VEHICLE MAINTENANCE CHARGEBACK	\$ 378,750	\$ 380,000	\$ 382,000	\$ 382,000	\$ 383,810	\$ 1,810	\$ -
01404000	54280	LIABILITY INSURANCE CHARGEBACK	\$ 165,000	\$ 165,000	\$ 165,000	\$ 165,000	\$ 165,000	\$ -	\$ -
01404000	54285	VEHICLE REPLACEMENT CHARGEBACK	\$ 450,000	\$ 465,000	\$ 480,000	\$ 480,000	\$ 480,000	\$ -	\$ -
01404000	54286	EQUIPMENT CHARGEBACK	\$ 25,000	\$ 27,000	\$ 28,350	\$ 28,350	\$ 29,201	\$ 851	\$ -
01404000	54295	BUILDING & LAND CHARGEBACK	\$ 38,850	\$ 41,000	\$ 43,050	\$ 43,050	\$ 43,050	\$ -	\$ -
01404000	54300	TELECOMMUNICATIONS	\$ 821	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01404000	54310	POSTAGE	\$ 321	\$ 530	\$ 300	\$ 300	\$ 300	\$ -	\$ -
01404000	54610	PROFESSIONAL SERVICES	\$ 15,996	\$ 4,021	\$ -	\$ -	\$ 15,000	\$ 15,000	\$ -
01404000	54630	DUES AND SUBSCRIPTIONS	\$ 1,100	\$ 1,020	\$ 1,005	\$ 1,005	\$ 1,105	\$ 100	\$ -
01404000	54640	OUTSIDE REPAIR AND MAINTENANCE	\$ -	\$ -	\$ 100	\$ 100	\$ 100	\$ -	\$ -
01404000	56100	UNIFORMS & CLOTHING	\$ 1,160	\$ 2,678	\$ 3,200	\$ 3,200	\$ 3,500	\$ 300	\$ -
01404000	56210	OFFICE SUPPLIES	\$ 262	\$ 371	\$ 300	\$ 300	\$ 500	\$ 200	\$ -
01404000	56220	OPERATING SUPPLIES	\$ 522	\$ 429	\$ 500	\$ 500	\$ 500	\$ -	\$ -
01404000	56240	BOOKS AND PUBLICATIONS	\$ 119	\$ 60	\$ 300	\$ -	\$ 1,200	\$ 900	\$ -
01404010	50010	SALARIES AND WAGES	\$ 4,562,449	\$ 4,681,625	\$ 4,841,858	\$ 4,841,858	\$ 4,909,610	\$ 67,752	\$ -
01404010	50020	OVERTIME	\$ 406,801	\$ 368,126	\$ 500,000	\$ 450,000	\$ 450,000	\$ (50,000)	\$ -
01404010	50100	ACTING PAY	\$ 31,289	\$ 28,695	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	\$ -
01404010	50150	HOLIDAY PAY	\$ 262,883	\$ 265,063	\$ 235,000	\$ 235,000	\$ 235,000	\$ -	\$ -
01404010	50200	PRECEPTOR PAY	\$ 1,838	\$ 1,897	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	\$ -
01404010	51041	SICK LEAVE BUYBACK	\$ 17,247	\$ 9,922	\$ 27,671	\$ 27,671	\$ 65,801	\$ 38,130	\$ -
01404010	51050	POST EMPLOYMENT HEALTH PLAN	\$ 62,432	\$ 65,925	\$ 107,548	\$ 107,548	\$ 90,441	\$ (17,107)	\$ -
01404010	52065	FICA CONTRIBUTION	\$ 76,101	\$ 76,435	\$ 79,995	\$ 79,995	\$ 79,685	\$ (310)	\$ -
01404010	52130	GROUP HEALTH INSURANCE	\$ 1,008,035	\$ 1,100,112	\$ 1,183,397	\$ 1,183,397	\$ 1,204,728	\$ 21,331	\$ -
01404010	53090	PHYSICAL EXAMS	\$ 32,044	\$ 20,829	\$ 35,000	\$ 35,000	\$ 35,000	\$ -	\$ -
01404010	53110	PROFESSIONAL DEVELOPMENT	\$ 36,162	\$ 27,444	\$ 73,460	\$ 37,250	\$ 77,750	\$ 4,290	\$ -
01404010	54250	TRAVEL AND LODGING	\$ 1,953	\$ 1,956	\$ 4,050	\$ 3,350	\$ 4,250	\$ 200	\$ -
01404010	54270	PRINTING AND DUPLICATING	\$ 761	\$ 308	\$ 850	\$ 850	\$ 850	\$ -	\$ -
01404010	54610	PROFESSIONAL SERVICES	\$ 8,059	\$ 21,272	\$ 22,085	\$ 20,805	\$ 26,285	\$ 4,200	\$ -
01404010	54630	DUES AND SUBSCRIPTIONS	\$ 697	\$ 1,259	\$ 1,350	\$ 1,350	\$ 1,350	\$ -	\$ -
01404010	54640	OUTSIDE REPAIR AND MAINTENANCE	\$ 21,042	\$ 9,885	\$ 31,550	\$ 24,650	\$ 31,650	\$ 100	\$ -
01404010	56100	UNIFORMS & CLOTHING	\$ 52,220	\$ 55,338	\$ 61,000	\$ 61,300	\$ 62,300	\$ 1,300	\$ -
01404010	56220	OPERATING SUPPLIES	\$ 38,926	\$ 25,392	\$ 45,410	\$ 30,230	\$ 34,010	\$ (11,400)	\$ -
01404010	56230	SMALL TOOLS AND EQUIPMENT	\$ 31,907	\$ 36,446	\$ 44,900	\$ 32,480	\$ 29,100	\$ (15,800)	\$ -
01404010	56240	BOOKS AND PUBLICATIONS	\$ 1,495	\$ 1,495	\$ 1,895	\$ 1,895	\$ 2,645	\$ 750	\$ -
01404010	57280	REPAIR & MAINTENANCE SUPPLIES	\$ 82	\$ 1,047	\$ 2,400	\$ 2,400	\$ 2,400	\$ -	\$ -
01404020	50020	OVERTIME	\$ 95,456	\$ 32,902	\$ 40,000	\$ 40,000	\$ 40,000	\$ -	\$ -
01404020	52065	FICA CONTRIBUTION	\$ 12	\$ (12)	\$ 580	\$ 580	\$ 376	\$ (204)	\$ -
01404020	53110	PROFESSIONAL DEVELOPMENT	\$ 2,245	\$ -	\$ 6,600	\$ 3,500	\$ 7,300	\$ 700	\$ -
01404020	54610	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01404020	54630	DUES AND SUBSCRIPTIONS	\$ 14,595	\$ 14,805	\$ 14,813	\$ 14,813	\$ 14,813	\$ -	\$ -
01404020	54640	OUTSIDE REPAIR AND MAINTENANCE	\$ 36	\$ -	\$ 200	\$ 200	\$ 200	\$ -	\$ -
01404020	56220	OPERATING SUPPLIES	\$ 292	\$ 7,217	\$ 2,800	\$ 2,800	\$ 2,800	\$ -	\$ -
01404020	56230	SMALL TOOLS AND EQUIPMENT	\$ 3,359	\$ 5,516	\$ 3,200	\$ 2,300	\$ 4,950	\$ 1,750	\$ -
01707000	50010	SALARIES AND WAGES	\$ 737,967	\$ 791,333	\$ 598,238	\$ 598,238	\$ 652,382	\$ 54,144	\$ -
01707000	50020	OVERTIME	\$ 18,217	\$ 8,074	\$ 12,000	\$ 12,000	\$ 12,000	\$ -	\$ -
01707000	51041	SICK LEAVE BUYBACK	\$ 5,001	\$ 5,126	\$ 2,247	\$ 2,247	\$ 2,344	\$ 97	\$ -
01707000	51050	POST EMPLOYMENT HEALTH PLAN	\$ 8,446	\$ 8,581	\$ 4,988	\$ 4,988	\$ 5,328	\$ 340	\$ -
01707000	52061	RETIREMENT PLAN CONTRIBUTION	\$ 94,822	\$ 128,552	\$ 91,802	\$ 91,802	\$ 81,746	\$ (10,056)	\$ -
01707000	52065	FICA CONTRIBUTION	\$ 55,823	\$ 59,685	\$ 45,867	\$ 45,867	\$ 48,901	\$ 3,034	\$ -
01707000	52130	GROUP HEALTH INSURANCE	\$ 110,027	\$ 113,436	\$ 83,298	\$ 83,298	\$ 86,960	\$ 3,662	\$ -
01707000	53110	PROFESSIONAL DEVELOPMENT	\$ 5,193	\$ 6,213	\$ 5,250	\$ 2,500	\$ 5,750	\$ 500	\$ -
01707000	54250	TRAVEL AND LODGING	\$ 1,299	\$ 30	\$ 1,500	\$ 1,300	\$ 1,500	\$ -	\$ -
01707000	54260	ADVERTISING	\$ 3,722	\$ 3,097	\$ 1,800	\$ 1,800	\$ 1,800	\$ -	\$ -
01707000	54270	PRINTING AND DUPLICATING	\$ 467	\$ 21	\$ 1,200	\$ 700	\$ 1,200	\$ -	\$ -
01707000	54275	VEHICLE MAINTENANCE CHARGEBACK	\$ 45,450	\$ 40,000	\$ 40,500	\$ 40,500	\$ 40,401	\$ (99)	\$ -
01707000	54280	LIABILITY INSURANCE CHARGEBACK	\$ 54,000	\$ 54,000	\$ 54,000	\$ 54,000	\$ 54,000	\$ -	\$ -
01707000	54285	VEHICLE REPLACEMENT CHARGEBACK	\$ 35,000	\$ 35,000	\$ 37,000	\$ 37,000	\$ 37,000	\$ -	\$ -
01707000	54286	PW - EQUIPMENT CHARGEBACK	\$ 15,000	\$ 15,750	\$ 16,700	\$ 16,700	\$ 17,050	\$ 350	\$ -
01707000	54290	UTILITIES	\$ 48,712	\$ 53,328	\$ 61,000	\$ 61,000	\$ 61,000	\$ -	\$ -
01707000	54295	BUILDING & LAND CHARGEBACK	\$ 26,250	\$ 28,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ -	\$ -
01707000	54300	TELECOMMUNICATIONS	\$ 3,449	\$ 3,577	\$ 3,800	\$ 3,800	\$ 4,000	\$ 200	\$ -
01707000	54310	POSTAGE	\$ 1,914	\$ 1,529	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	\$ -
01707000	54610	PROFESSIONAL SERVICES	\$ 3,075	\$ -	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	\$ -
01707000	54617	SENIOR SNOW PLOW SERVICES	\$ 14,680	\$ 7,480	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	\$ -
01707000	54630	DUES AND SUBSCRIPTIONS	\$ 2,803	\$ 463	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	\$ -
01707000	54640	OUTSIDE REPAIR AND MAINTENANCE	\$ -	\$ -	\$ 1,200	\$ 1,200	\$ 1,200	\$ -	\$ -
01707000	54850	RECORDS STORAGE SERVICES	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	\$ -
01707000	56100	UNIFORMS & CLOTHING	\$ 2,377	\$ 2,732	\$ 4,000	\$ 4,000	\$ 4,000	\$ -	\$ -
01707000	56210	OFFICE SUPPLIES	\$ 2,507	\$ 2,476	\$ 2,200	\$ 2,200	\$ 2,200	\$ -	\$ -
01707000	56220	OPERATING SUPPLIES	\$ 1,080	\$ 2,194	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	\$ -
01707000	56230	SMALL TOOLS AND EQUIPMENT	\$ -	\$ -	\$ 200	\$ 200	\$ 200	\$ -	\$ -
01707000	56240	BOOKS AND PUBLICATIONS	\$ -	\$ 250	\$ 200	\$ 200	\$ 200	\$ -	\$ -
01707000	56700	FURNITURE REPLACEMENT	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -
01707010	50010	SALARIES AND WAGES	\$ 656,995	\$ 640,150	\$ 861,681	\$ 861,681	\$ 853,419	\$ (8,262)	\$ -
01707010	50015	SEASONAL SALARIES AND WAGES	\$ -	\$ -	\$ 8,000	\$ 8,000	\$ 8,000	\$ -	\$ -
01707010	50020	OVERTIME	\$ 19,839	\$ 272	\$ 7,500	\$ 7,500	\$ 7,500	\$ -	\$ -
01707010	51041	SICK LEAVE BUYBACK	\$ -	\$ -	\$ 2,950	\$ 2,950	\$ -	\$ (2,950)	\$ -
01707010	51050	POST EMPLOYMENT HEALTH PLAN	\$ 3,101	\$ 3,065	\$ 7,068	\$ 7,068	\$ 4,158	\$ (2,910)	\$ -
01707010	52061	RETIREMENT PLAN CONTRIBUTION	\$ 86,995	\$ 106,213	\$ 130,807	\$ 130,807	\$ 109,791	\$ (21,016)	\$ -
01707010	52065	FICA CONTRIBUTION	\$ 52,403	\$ 48,620	\$ 67,793	\$ 67,793	\$ 64,760	\$ (3,033)	\$ -
01707010	52130	GROUP HEALTH INSURANCE	\$ 133,947	\$ 146,121	\$ 184,340	\$ 184,340	\$ 187,062	\$ 2,722	\$ -
01707010	53110	PROFESSIONAL DEVELOPMENT	\$ 7,728	\$ 3,567	\$ 10,600	\$ 7,000	\$ 9,600	\$ (1,000)	\$ -

01707010	54250	TRAVEL AND LODGING	\$ 1,157	\$ -	\$ 2,220	\$ 2,220	\$ 2,220	\$ -	\$ -	
01707010	54260	ADVERTISING	\$ 360	\$ -	\$ 500	\$ 500	\$ 500	\$ -	\$ -	
01707010	54270	PRINTING AND DUPLICATING	\$ 2,298	\$ 5,644	\$ 7,000	\$ 3,050	\$ 5,000	\$ -	\$ (2,000)	
01707010	54275	VEHICLE MAINTENANCE CHARGEBACK	\$ 40,400	\$ 45,000	\$ 46,000	\$ 46,000	\$ 45,451	\$ -	\$ (549)	
01707010	54280	LIABILITY INSURANCE CHARGEBACK	\$ 33,000	\$ 33,000	\$ 33,000	\$ 33,000	\$ 33,000	\$ -	\$ -	
01707010	54285	VEHICLE REPLACEMENT CHARGEBACK	\$ 48,000	\$ 50,000	\$ 52,000	\$ 52,000	\$ 52,000	\$ -	\$ -	
01707010	54295	BUILDING & LAND CHARGEBACK	\$ 10,500	\$ 11,025	\$ 11,600	\$ 11,600	\$ 11,600	\$ -	\$ -	
01707010	54300	TELECOMMUNICATIONS	\$ 6,508	\$ 2,673	\$ 3,000	\$ 3,600	\$ 6,000	\$ -	\$ 3,000	
01707010	54310	POSTAGE	\$ 2,611	\$ 1,925	\$ 6,500	\$ 6,500	\$ 6,500	\$ -	\$ -	
01707010	54610	PROFESSIONAL SERVICES	\$ 319,717	\$ 197,395	\$ 169,500	\$ 169,500	\$ 195,500	\$ -	\$ 26,000	
01707010	54611	OTHER SERVICES	\$ 3,185	\$ 6,945	\$ 8,000	\$ 8,750	\$ 18,000	\$ -	\$ 10,000	
01707010	54630	DUES AND SUBSCRIPTIONS	\$ 816	\$ 1,245	\$ 2,360	\$ 2,360	\$ 2,360	\$ -	\$ -	
01707010	54640	OUTSIDE REPAIR AND MAINTENANCE	\$ -	\$ -	\$ 500	\$ 500	\$ 500	\$ -	\$ -	
01707010	54850	RECORDS STORAGE SERVICES	\$ -	\$ 3,858	\$ 5,000	\$ 1,000	\$ 1,000	\$ -	\$ (4,000)	
01707010	56100	UNIFORMS & CLOTHING	\$ 1,822	\$ 1,241	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	\$ -	
01707010	56210	OFFICE SUPPLIES	\$ 1,330	\$ 1,694	\$ 1,400	\$ 1,400	\$ 1,400	\$ -	\$ -	
01707010	56220	OPERATING SUPPLIES	\$ 2,085	\$ 922	\$ 1,500	\$ 1,600	\$ 2,600	\$ -	\$ 1,100	
01707010	56230	SMALL TOOLS AND EQUIPMENT	\$ 505	\$ 664	\$ 500	\$ 500	\$ 500	\$ -	\$ -	
01707010	56240	BOOKS AND PUBLICATIONS	\$ 2,868	\$ 985	\$ 2,300	\$ 2,300	\$ 2,300	\$ -	\$ -	
01707020	50010	SALARIES AND WAGES	\$ 729,172	\$ 793,231	\$ 790,640	\$ 790,640	\$ 827,415	\$ -	\$ 36,775	
01707020	50015	SEASONAL SALARIES AND WAGES	\$ 9,401	\$ -	\$ 16,000	\$ 16,000	\$ 16,000	\$ -	\$ -	
01707020	50020	OVERTIME	\$ 110,626	\$ 51,406	\$ 90,000	\$ 95,000	\$ 90,000	\$ -	\$ -	
01707020	51041	SICK LEAVE BUYBACK	\$ -	\$ -	\$ 4,368	\$ 4,368	\$ 7,659	\$ -	\$ 3,291	
01707020	51050	POST EMPLOYMENT HEALTH PLAN	\$ 14,658	\$ 15,756	\$ 17,011	\$ 17,011	\$ 18,622	\$ -	\$ 1,611	
01707020	52061	RETIREMENT PLAN CONTRIBUTION	\$ 101,462	\$ 134,774	\$ 137,168	\$ 137,168	\$ 127,051	\$ -	\$ (10,117)	
01707020	52065	FICA CONTRIBUTION	\$ 59,740	\$ 60,386	\$ 66,485	\$ 66,485	\$ 74,979	\$ -	\$ 8,494	
01707020	52130	GROUP HEALTH INSURANCE	\$ 233,471	\$ 246,782	\$ 264,299	\$ 264,299	\$ 242,111	\$ -	\$ (22,188)	
01707020	53110	PROFESSIONAL DEVELOPMENT	\$ 3,212	\$ 2,335	\$ 5,100	\$ 4,350	\$ 7,100	\$ -	\$ 2,000	
01707020	54250	TRAVEL AND LODGING	\$ 2,349	\$ -	\$ 2,500	\$ 2,500	\$ 4,000	\$ -	\$ 1,500	
01707020	54300	TELECOMMUNICATIONS	\$ 4,987	\$ 2,150	\$ 1,600	\$ 4,200	\$ 5,000	\$ -	\$ 3,400	
01707020	54611	OTHER SERVICES	\$ -	\$ 2,886	\$ -	\$ -	\$ -	\$ -	\$ -	
01707020	54630	DUES AND SUBSCRIPTIONS	\$ -	\$ -	\$ 475	\$ 475	\$ 475	\$ -	\$ -	
01707020	54640	OUTSIDE REPAIR AND MAINTENANCE	\$ 47,080	\$ 22,054	\$ 47,500	\$ 52,500	\$ 65,000	\$ -	\$ 17,500	
01707020	54645	TREE REPLACEMENTS	\$ 24,960	\$ 26,982	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	\$ -	
01707020	54900	DISPOSAL/DEBRIS AND WASTE	\$ -	\$ 2,030	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	\$ -	
01707020	56100	UNIFORMS & CLOTHING	\$ 4,996	\$ 5,004	\$ 6,400	\$ 6,400	\$ 6,400	\$ -	\$ -	
01707020	56220	OPERATING SUPPLIES	\$ 468	\$ 530	\$ 3,300	\$ 3,300	\$ 3,300	\$ -	\$ -	
01707020	56230	SMALL TOOLS AND EQUIPMENT	\$ 1,230	\$ 1,812	\$ 2,500	\$ 2,275	\$ 3,000	\$ -	\$ 500	
01808000	54290	UTILITIES	\$ 828	\$ 1,598	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	\$ -	
01808000	54300	TELECOMMUNICATIONS	\$ 893	\$ 855	\$ 1,100	\$ 1,100	\$ 1,100	\$ -	\$ -	
01808000	54920	CLEANING SERVICES	\$ 1,260	\$ 210	\$ 120	\$ 120	\$ 120	\$ -	\$ -	
01808010	56220	OPERATING SUPPLIES	\$ 131	\$ 67	\$ 2,500	\$ -	\$ 2,500	\$ -	\$ -	
01808020	50020	OVERTIME	\$ -	\$ -	\$ 3,000	\$ -	\$ 3,000	\$ -	\$ -	
01808020	53110	PROFESSIONAL DEVELOPMENT	\$ -	\$ -	\$ 750	\$ 750	\$ 750	\$ -	\$ -	
01808020	54260	ADVERTISING	\$ 21	\$ -	\$ 800	\$ 800	\$ 800	\$ -	\$ -	
01808020	54270	PRINTING AND DUPLICATING	\$ -	\$ -	\$ 250	\$ 250	\$ 250	\$ -	\$ -	
01808020	54310	POSTAGE	\$ 154	\$ 50	\$ 250	\$ 250	\$ 250	\$ -	\$ -	
01808020	54610	PROFESSIONAL SVCS	\$ 8,918	\$ 13,898	\$ 35,000	\$ 12,000	\$ 35,000	\$ -	\$ -	
01808020	54611	OTHER SERVICES	\$ -	\$ 6,475	\$ -	\$ -	\$ -	\$ -	\$ -	
01808020	54630	DUES AND SUBSCRIPTIONS	\$ -	\$ 750	\$ 400	\$ 400	\$ 400	\$ -	\$ -	
01808020	56220	OPERATING SUPPLIES	\$ 84	\$ 61	\$ 770	\$ 770	\$ 770	\$ -	\$ -	
01808030	56220	OPERATING SUPPLIES	\$ 9,174	\$ 664	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	\$ -	
01808030	56240	BOOKS AND PUBLICATIONS	\$ 557	\$ 557	\$ 500	\$ 500	\$ 500	\$ -	\$ -	
01808040	54610	PROFESSIONAL SERVICES	\$ 155	\$ 94	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	\$ -	
01808040	54611	OTHER SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
01808040	56210	OFFICE SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
01808040	56220	OPERATING SUPPLIES	\$ 374	\$ 332	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	\$ -	
01808040	56240	BOOKS AND PUBLICATIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
01808050	56220	OPERATING SUPPLIES	\$ 154	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	\$ -	
01808060	53110	PROFESSIONAL DEVELOPMENT	\$ -	\$ 203	\$ 200	\$ 200	\$ 200	\$ -	\$ -	
01808060	54260	ADVERTISING	\$ 967	\$ 951	\$ 1,100	\$ 1,100	\$ 1,100	\$ -	\$ -	
01808060	54310	POSTAGE	\$ 100	\$ 25	\$ 225	\$ 225	\$ 225	\$ -	\$ -	
01909000	50025	SPECIAL DETAIL	\$ 68,220	\$ 17,139	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	\$ -	
01909000	52065	FICA CONTRIBUTION	\$ (8)	\$ (42)	\$ -	\$ -	\$ -	\$ -	\$ -	
01909000	54270	PRINTING AND DUPLICATING	\$ 5,562	\$ 6,704	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	\$ -	
01909000	54286	IT/CITY-WIDE EQUIPMENT CHBK	\$ 15,000	\$ 15,750	\$ 16,700	\$ 16,700	\$ 17,050	\$ -	\$ 350	
01909000	54300	TELECOMMUNICATIONS	\$ 16,446	\$ 38,246	\$ 75,000	\$ 40,000	\$ 40,000	\$ -	\$ (35,000)	
01909000	54310	POSTAGE	\$ 4,473	\$ 5,496	\$ 6,000	\$ 6,000	\$ 6,000	\$ -	\$ -	
01909000	54610	PROFESSIONAL SERVICES	\$ 128,625	\$ 93,350	\$ 130,750	\$ 179,500	\$ 189,500	\$ -	\$ 58,750	
01909000	54612	CITY ATTORNEY	\$ 339,369	\$ 418,068	\$ 360,000	\$ 360,000	\$ 360,000	\$ -	\$ -	
01909000	54613	CITY PROSECUTOR	\$ 38,845	\$ 36,668	\$ 40,000	\$ 40,000	\$ 42,000	\$ -	\$ 2,000	
01909000	54614	GRANT REIMB EXPENSES	\$ -	\$ 22,242	\$ -	\$ -	\$ -	\$ -	\$ -	
01909000	54616	TAX SHARING	\$ 4,942	\$ 1,580	\$ 4,000	\$ 4,000	\$ 4,000	\$ -	\$ -	
01909000	54618	COVID EXPENSES	\$ -	\$ 89,491	\$ -	\$ -	\$ -	\$ -	\$ -	
01909000	54619	ENGINEERING SERVICES	\$ 25,000	\$ 30,000	\$ 28,000	\$ 28,000	\$ 28,000	\$ -	\$ -	
01909000	54620	RENTAL AND LEASE PURCHASE	\$ 158	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
01909000	54640	OUTSIDE REPAIR AND MAINTENANCE	\$ -	\$ 1,096	\$ 1,200	\$ 1,200	\$ 1,200	\$ -	\$ -	
01909000	54991	TEMPORARY FAMILY ASSISTANCE	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ (5,000)	
01909000	54992	BUSINESS ASSISTANCE PROGRAM	\$ -	\$ 2,000	\$ -	\$ 1,000	\$ 5,000	\$ -	\$ 5,000	
01909000	54993	SALVATION ARMY GRANT	\$ -	\$ 25,000	\$ -	\$ 10,000	\$ 30,000	\$ -	\$ 30,000	
01909000	56210	OFFICE SUPPLIES	\$ 7,792	\$ 9,399	\$ 9,000	\$ 9,000	\$ 9,000	\$ -	\$ -	
01909000	59811	IMRF EXPENSE	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
01909000	80016	TSR TO REFUSE FUND	\$ -	\$ -	\$ -	\$ -	\$ 142,228	\$ -	\$ -	
01909000	80025	TSR TO VEHICLE/EQUIP FUND	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ -	\$ -	
01909000	80047	TSFR TO DEBT SERVICE	\$ 688,075	\$ 751,713	\$ 693,150	\$ 693,150	\$ 715,688	\$ -	\$ 22,538	
01909000	80061	TSR TO LOCAL ROAD FUND	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ -	
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
General Fund Expenditures - Total			\$ 34,346,421	\$ 34,075,355	\$ 35,407,081	\$ 35,471,489	\$ 36,125,304	\$ 718,223	2.0%	
									% Change	2.0%

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 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated Projection	FY 2022 Budget
Expenditures					
Salaries	\$ 642,516	\$ 694,792	\$ 724,533	\$ 719,533	\$ 755,502
Benefits	157,952	175,553	193,785	193,785	194,580
IMRF	77,164	105,674	104,741	104,741	91,261
Contractual Services	265,543	235,230	372,950	291,050	293,150
Supplies	129,383	45,410	195,750	195,750	195,750
Total	\$ 1,272,558	\$ 1,256,659	\$ 1,591,759	\$ 1,504,859	\$ 1,530,243

FY 2022 Budget



			2019 Actual	2020 Actual	2021 Budget	2021 Estimated	FY 2022 Budget
MAYOR'S OFFICE							
50-Salaries							
01101000	50010	SALARIES AND WAGES	\$9,950	\$9,950	\$9,950	\$9,950	\$9,950
Total Salaries			\$9,950	\$9,950	\$9,950	\$9,950	\$9,950
51-Benefits							
01101000	52065	FICA CONTRIBUTION	\$761	\$761	\$761	\$761	\$761
Total Benefits			\$761	\$761	\$761	\$761	\$761
52-Contractual							
01101000	53110	PROFESSIONAL DEVELOPMENT	\$395	\$0	\$0	\$0	\$0
01101000	54250	TRAVEL AND LODGING	\$0	\$0	\$200	\$200	\$200
			<i>Line Item Detail Description</i>			<i>Detail Total</i>	
			<i>IML & NWMC Events</i>				\$200
						<i>Detail Total</i>	\$200
01101000	54310	POSTAGE	\$25	\$200	\$200	\$200	\$200
01101000	54610	PROFESSIONAL SERVICES	\$0	\$0	\$2,500	\$2,500	\$2,500
			<i>Line Item Detail Description</i>			<i>Detail Total</i>	
			<i>Liquor License Renewal Expenses</i>				\$2,500
						<i>Detail Total</i>	\$2,500
Total Contractual Services			\$420	\$200	\$2,900	\$2,900	\$2,900
53-Supplies							
01101000	56210	OFFICE SUPPLIES	\$144	\$0	\$450	\$450	\$450
			<i>Line Item Detail Description</i>			<i>Detail Total</i>	
			<i>Video Gaming Expenses</i>				\$150
			<i>Liquor License Expenses</i>				\$150
			<i>Miscellaneous Expenses</i>				\$150
						<i>Detail Total</i>	\$450
Total Supplies			\$144	\$0	\$450	\$450	\$450
Total Expenses			\$11,275	\$10,911	\$14,061	\$14,061	\$14,061
CITY COUNCIL							
50-Salaries							
01101010	50010	SALARIES AND WAGES	\$27,001	\$27,667	\$28,001	\$28,001	\$28,001
Total Salaries			\$27,001	\$27,667	\$28,001	\$28,001	\$28,001
51-Benefits							
01101010	52065	FICA CONTRIBUTION	\$2,066	\$2,117	\$2,142	\$2,142	\$2,142
Total Benefits			\$2,066	\$2,117	\$2,142	\$2,142	\$2,142
52-Contractual							
01101010	53110	PROFESSIONAL DEVELOPMENT	\$74	\$0	\$500	\$500	\$500
			<i>Line Item Detail Description</i>			<i>Detail Total</i>	
			<i>Goal/Budget Setting Meeting</i>				\$100
			<i>IML Classes</i>				\$100
			<i>NWMC Classes</i>				\$100
			<i>Various Classes</i>				\$200
						<i>Detail Total</i>	\$500
01101010	54610	PROFESSIONAL SERVICES	\$0	\$1,953	\$0	\$0	\$0

FY 2022 Budget



		2019 Actual	2020 Actual	2021 Budget	2021 Estimated	FY 2022 Budget
01101010	54616 TAX SHARING	\$37,235	\$15,770	\$30,000	\$9,000	\$10,000
		<i>Line Item Detail Description</i>			<i>Detail Total</i>	
		<i>Meet Chicago NW - Tax Sharing</i>				\$10,000
					<i>Detail Total</i>	\$10,000
01101010	54630 DUES AND SUBSCRIPTIONS	\$18,281	\$18,317	\$34,500	\$22,500	\$22,500
		<i>Line Item Detail Description</i>			<i>Detail Total</i>	
		<i>NWMC Dues</i>				\$14,000
		<i>IML</i>				\$2,000
		<i>National League of Cities</i>				\$2,000
		<i>RM Chamber of Commerce Membership</i>				\$500
		<i>Metropolitan Mayor Caucus</i>				\$2,000
		<i>Chicago Metro-Agency Planning</i>				\$2,000
					<i>Detail Total</i>	\$22,500
Total Contractual Services		\$55,589	\$36,040	\$65,000	\$32,000	\$33,000
53-Supplies						
01101010	56220 OPERATING SUPPLIES	\$73	\$170	\$600	\$600	\$600
01101010	56225 OTHER SUPPLIES	\$497	\$127	\$500	\$500	\$500
Total Supplies		\$570	\$297	\$1,100	\$1,100	\$1,100
Total Expenses		\$85,226	\$66,121	\$96,243	\$63,243	\$64,243
CITY						
50-Salaries						
01101020	50010 SALARIES AND WAGES	\$533,173	\$570,143	\$587,407	\$587,407	\$612,511
Total Salaries		\$533,173	\$570,143	\$587,407	\$587,407	\$612,511
51-Benefits						
01101020	51041 SICK LEAVE BUYBACK	\$2,284	\$0	\$2,405	\$2,405	\$2,465
01101020	51050 POST EMPLOYMENT HEALTH PLAN	\$8,591	\$6,589	\$8,607	\$8,607	\$6,973
01101020	52065 FICA CONTRIBUTION	\$35,390	\$37,502	\$41,203	\$41,203	\$43,098
01101020	52130 GROUP HEALTH INSURANCE	\$93,438	\$111,074	\$121,700	\$121,700	\$121,327
Total Benefits		\$139,702	\$155,165	\$173,915	\$173,915	\$173,863
52-Contractual						
01101020	53110 PROFESSIONAL DEVELOPMENT	\$344	\$0	\$9,300	\$3,900	\$3,900
		<i>Line Item Detail Description</i>			<i>Detail Total</i>	
		<i>ICMA Conference</i>				\$1,000
		<i>ILCMA Summer & Winter Conf.</i>				\$150
		<i>IML Conference</i>				\$500
		<i>Seminars/Training</i>				\$1,000
		<i>IL Public Relations Conference</i>				\$1,000
		<i>Natl Public Relations Conference</i>				\$250
					<i>Detail Total</i>	\$3,900
01101020	54250 TRAVEL AND LODGING	\$238	\$25	\$6,750	\$6,750	\$6,750
		<i>Line Item Detail Description</i>			<i>Detail Total</i>	
		<i>ICMA Conference</i>				\$1,000
		<i>ILCMA Conference</i>				\$500
		<i>NWMC Meetings</i>				\$400
		<i>Natl Public Relations Conference</i>				\$250

FY 2022 Budget



			2019 Actual	2020 Actual	2021 Budget	2021 Estimated	FY 2022 Budget
			Detail Total				\$10,000
01101030 54630	DUES AND SUBSCRIPTIONS		\$85	\$85	\$200	\$200	\$200
			Detail Total				\$200
			Detail Total				\$200
			Detail Total				\$200
Total Contractual Services			\$7,938	\$12,622	\$16,800	\$16,800	\$16,800
53-Supplies							
01101030 56210	OFFICE SUPPLIES		\$1,621	\$712	\$2,500	\$2,500	\$2,500
			Detail Total				\$2,500
			Detail Total				\$1,300
			Detail Total				\$1,200
			Detail Total				\$2,500
01101030 56240	BOOKS AND PUBLICATIONS		\$1,207	\$1,050	\$1,500	\$1,500	\$1,500
			Detail Total				\$1,500
			Detail Total				\$500
			Detail Total				\$1,000
			Detail Total				\$1,500
Total Supplies			\$2,828	\$1,762	\$4,000	\$4,000	\$4,000
59-IMRF PENSION							
01101030 52061	RETIREMENT PLAN CONTRIBUTION		\$9,785	\$15,062	\$15,207	\$15,207	\$13,958
Total IMRF PENSION			\$9,785	\$15,062	\$15,207	\$15,207	\$13,958
Total Expenses			\$108,366	\$133,988	\$146,767	\$146,767	\$157,230
PUBLIC							
52-Contractual							
01101040 54270	PRINTING AND DUPLICATING		\$13,835	\$22,133	\$27,000	\$27,000	\$27,000
			Detail Total				\$12,000
			Detail Total				\$15,000
			Detail Total				\$27,000
01101040 54310	POSTAGE		\$1,789	\$2,774	\$2,750	\$2,750	\$2,750
			Detail Total				\$1,750
			Detail Total				\$1,000
			Detail Total				\$2,750
01101040 54610	PROFESSIONAL SERVICES		\$45,274	\$44,968	\$53,000	\$53,000	\$53,000
			Detail Total				\$19,000
			Detail Total				\$19,000
			Detail Total				\$15,000
			Detail Total				\$53,000
01101040 54611	OTHER SERVICES		\$7,047	\$2,418	\$9,000	\$9,000	\$9,000
			Detail Total				\$1,500
			Detail Total				\$7,500
			Detail Total				\$9,000
Total Contractual Services			\$67,945	\$72,292	\$91,750	\$91,750	\$91,750
53-Supplies							

FY 2022 Budget



			2019 Actual	2020 Actual	2021 Budget	2021 Estimated	FY 2022 Budget
01101040	56220	OPERATING SUPPLIES	\$379	\$0	\$2,000	\$2,000	\$2,000
					Detail Total		
					Detail Total		\$2,000
					Detail Total		\$2,000
01101040	59990	MISCELLANEOUS	\$0	\$0	\$500	\$500	\$500
					Detail Total		
					Detail Total		\$500
					Detail Total		\$500
Total Supplies			\$379	\$0	\$2,500	\$2,500	\$2,500
Total Expenses			\$68,324	\$72,292	\$94,250	\$94,250	\$94,250
VIDEO							
50-Salaries							
01101050	50015	SEASONAL SALARIES AND WAGES	\$0	\$0	\$5,000	\$0	\$0
					Detail Total		
					Detail Total		\$0
Total Salaries			\$0	\$0	\$5,000	\$0	\$0
51-Benefits							
01101050	52065	FICA CONTRIBUTION	\$0	\$0	\$382	\$382	\$382
					Detail Total		
					Detail Total		\$382
Total Benefits			\$0	\$0	\$382	\$382	\$382
52-Contractual							
01101050	54640	OUTSIDE REPAIR AND MAINTENANCE	\$14,994	\$17,644	\$19,500	\$19,500	\$19,500
					Detail Total		
					Detail Total		\$7,500
					Detail Total		\$12,000
					Detail Total		\$19,500
Total Contractual Services			\$14,994	\$17,644	\$19,500	\$19,500	\$19,500
53-Supplies							
01101050	56220	OPERATING SUPPLIES	\$0	\$0	\$200	\$200	\$200
01101050	59990	MISCELLANEOUS	\$0	\$0	\$2,000	\$2,000	\$2,000
					Detail Total		
					Detail Total		\$2,200
Total Supplies			\$0	\$0	\$2,200	\$2,200	\$2,200
Total Expenses			\$14,994	\$17,644	\$27,082	\$22,082	\$22,082
ADJUDICATION							
52-Contractual							
01101060	54310	POSTAGE	\$1,595	\$1,000	\$3,500	\$3,500	\$3,500
01101060	54610	PROFESSIONAL SERVICES	\$15,735	\$7,425	\$36,000	\$20,000	\$20,000
					Detail Total		
					Detail Total		\$20,000
					Detail Total		\$20,000
Total Contractual Services			\$34,121	\$23,839	\$75,500	\$43,500	\$43,500
53-Supplies							
01101060	56220	OPERATING SUPPLIES	\$0	\$223	\$1,500	\$1,500	\$1,500
					Detail Total		
					Detail Total		\$1,500
Total Supplies			\$0	\$223	\$1,500	\$1,500	\$1,500
Total Expenses			\$34,121	\$24,062	\$77,000	\$45,000	\$45,000
COMMUNITY							
52-Contractual							
01101070	54610	PROFESSIONAL SERVICES	\$0	\$0	\$450	\$450	\$450

FY 2022 Budget



			2019 Actual	2020 Actual	2021 Budget	2021 Estimated	FY 2022 Budget
01101070	54640	OUTSIDE REPAIR AND MAINTENANCE	\$3,788	\$0	\$4,000	\$4,000	\$4,000
		<i>Line Item Detail Description</i>			<i>Detail Total</i>		
		<i>Holiday Decorations (Rental)</i>					\$4,000
					<i>Detail Total</i>		\$4,000
		Total Contractual Services	\$3,788	\$0	\$4,450	\$4,450	\$4,450
53-Supplies							
01101070	56220	OPERATING SUPPLIES	\$1,536	\$4,028	\$10,000	\$10,000	\$10,000
		<i>Line Item Detail Description</i>			<i>Detail Total</i>		
		<i>December Event - Candy etc</i>					\$1,000
		<i>Holiday Decorations-Many Areas</i>					\$7,000
		<i>Tree Lighting, Give-Aways, Gifts</i>					\$2,000
					<i>Detail Total</i>		\$10,000
01101070	58820	FOURTH OF JULY	\$32,120	\$8,720	\$30,000	\$30,000	\$30,000
		<i>Line Item Detail Description</i>			<i>Detail Total</i>		
		<i>Fireworks</i>					\$22,000
		<i>Pennants</i>					\$1,000
		<i>Bands & Parade Items</i>					\$7,000
					<i>Detail Total</i>		\$30,000
01101070	59805	VETERANS MEMORIAL COMMITTEE	\$14,302	\$544	\$16,000	\$16,000	\$16,000
		<i>Line Item Detail Description</i>			<i>Detail Total</i>		
		<i>American Flags</i>					\$1,500
		<i>Carillon Items</i>					\$750
		<i>Memorial Wreaths (Each Branch)</i>					\$500
		<i>Parade & Activities</i>					\$2,500
		<i>Veterans Book Publication</i>					\$250
		<i>Veteran Gifts</i>					\$2,500
		<i>Veterans Dinner-November</i>					\$8,000
					<i>Detail Total</i>		\$16,000
01101070	59810	FARMERS & FOOD TRUCKS	\$9,225	\$7,210	\$12,000	\$12,000	\$12,000
		<i>Line Item Detail Description</i>			<i>Detail Total</i>		
		<i>Ad & Items</i>					\$12,000
					<i>Detail Total</i>		\$12,000
01101070	59812	COMMUNITY EVENTS	\$66,165	\$20,927	\$100,000	\$100,000	\$100,000
		<i>Line Item Detail Description</i>			<i>Detail Total</i>		
		<i>Other Event</i>					\$15,000
		<i>Wine Down By The Creek</i>					\$10,000
		<i>Block Party</i>					\$10,000
		<i>National Night Out</i>					\$10,000
		<i>Fridays Rock!</i>					\$10,000
		<i>Business Expo</i>					\$10,000
		<i>Senior Volunteer Luncheon</i>					\$2,000
		<i>Fall Festival (Hoe Down)</i>					\$10,000
		<i>St. Patrick's Event</i>					\$7,000
		<i>Taste the Town</i>					\$7,000
		<i>Halloween Event</i>					\$9,000
					<i>Detail Total</i>		\$100,000
Total Supplies			\$123,349	\$41,430	\$168,000	\$168,000	\$168,000
Total Expenses			\$127,138	\$41,430	\$172,450	\$172,450	\$172,450

ECONOMIC

FY 2022 Budget



		2019 Actual	2020 Actual	2021 Budget	2021 Estimated	FY 2022 Budget
52-Contractual						
01102020	54610 PROFESSIONAL SERVICES	\$40,199	\$19,801	\$0	\$0	\$0
	<i>Line Item Detail Description</i>					<i>Detail Total</i>
	<i>Zoning Code Printing/Communication</i>					\$0
						<i>Detail Total</i>
						\$0
01102020	54630 DUES AND SUBSCRIPTIONS	\$100	\$10,000	\$15,500	\$15,500	\$15,500
	<i>Line Item Detail Description</i>					<i>Detail Total</i>
	<i>Next Level Northwest</i>					\$15,000
	<i>Misc.</i>					\$500
						<i>Detail Total</i>
						\$15,500
	Total Contractual Services	\$40,299	\$29,801	\$15,500	\$15,500	\$15,500
53-Supplies						
01102020	56220 OPERATING SUPPLIES	\$0	\$505	\$3,000	\$3,000	\$3,000
	Total Supplies	\$0	\$505	\$3,000	\$3,000	\$3,000
	Total Expenses	\$40,299	\$30,306	\$18,500	\$18,500	\$18,500

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 2019	FY 2020	FY 2021	FY 2021 Estimated	FY 2022
	Actual	Actual	Budget	Projection	Budget
Expenditures					
Salaries	\$ 345,089	\$ 374,511	\$ 369,718	\$ 348,318	\$ 332,105
Benefits	80,097	84,640	87,509	87,509	98,856
IMRF	44,196	61,987	57,381	57,381	47,990
Contractual Services	41,874	38,095	49,400	42,750	45,900
Supplies	1,461	1,142	1,550	1,550	1,550
Total	\$ 512,717	\$ 560,375	\$ 565,558	\$ 537,508	\$ 526,401

FY 2022 Budget



			2019 Actual	2020 Actual	2021 Budget	2021 Estimated	FY 2022 Budget
FINANCE							
50-Salaries							
01202000	50010	SALARIES AND WAGES	\$334,459	\$365,485	\$366,718	\$340,318	\$322,105
01202000	50020	OVERTIME	\$10,631	\$9,025	\$3,000	\$8,000	\$10,000
		Total Salaries	\$345,090	\$374,511	\$369,718	\$348,318	\$332,105
51-Benefits							
01202000	51041	SICK LEAVE BUYBACK	\$2,228	\$2,284	\$2,284	\$2,284	\$2,400
01202000	51050	POST EMPLOYMENT HEALTH PLAN	\$1,895	\$3,773	\$3,902	\$3,902	\$3,958
01202000	52065	FICA CONTRIBUTION	\$24,506	\$26,380	\$27,309	\$27,309	\$27,429
01202000	52130	GROUP HEALTH INSURANCE	\$51,468	\$52,204	\$54,014	\$54,014	\$65,069
		Total Benefits	\$80,097	\$84,640	\$87,509	\$87,509	\$98,856
52-Contractual							
01202000	53110	PROFESSIONAL DEVELOPMENT	\$2,093	\$880	\$1,500	\$350	\$3,500
		<i>Line Item Detail Description</i>					<i>Detail Total</i>
		<i>IGFOA Conference (2)</i>					<i>\$1,000</i>
		<i>College Tuition</i>					<i>\$2,500</i>
							<i>Detail Total</i>
							<i>\$3,500</i>
01202000	54210	BANK FEES	\$19,374	\$15,475	\$25,000	\$20,000	\$20,000
01202000	54250	TRAVEL AND LODGING	\$475	\$263	\$750	\$750	\$750
		<i>Line Item Detail Description</i>					<i>Detail Total</i>
		<i>Mileage/Lodging/Per Diem</i>					<i>\$750</i>
							<i>Detail Total</i>
							<i>\$750</i>
01202000	54260	ADVERTISING	\$1,256	\$1,571	\$1,500	\$1,500	\$1,500
01202000	54270	PRINTING AND DUPLICATING	\$502	\$955	\$800	\$800	\$800
01202000	54280	LIABILITY INSURANCE CHARGEBACK	\$7,200	\$7,200	\$7,200	\$7,200	\$7,200
01202000	54295	BUILDING & LAND CHARGEBACK	\$10,500	\$11,025	\$11,600	\$11,600	\$11,600
01202000	54610	PROFESSIONAL SERVICES	\$0	\$0	\$50	\$50	\$50
01202000	54630	DUES AND SUBSCRIPTIONS	\$475	\$726	\$1,000	\$500	\$500
		<i>Line Item Detail Description</i>					<i>Detail Total</i>
		<i>IGFOA</i>					<i>\$250</i>
		<i>GFOA</i>					<i>\$250</i>
							<i>Detail Total</i>
							<i>\$500</i>
		Total Contractual Services	\$41,874	\$38,095	\$49,400	\$42,750	\$45,900
53-Supplies							
01202000	56210	OFFICE SUPPLIES	\$1,461	\$1,142	\$1,550	\$1,550	\$1,550
		<i>Line Item Detail Description</i>					<i>Detail Total</i>
		<i>Envelopes</i>					<i>\$500</i>
		<i>W-2/1099 Forms & Envelopes</i>					<i>\$300</i>
		<i>Misc. Office Supplies</i>					<i>\$750</i>

FY 2022 Budget



		2019 Actual	2020 Actual	2021 Budget	2021 Estimated	FY 2022 Budget
				<i>Detail Total</i>		\$1,550
	Total Supplies	\$1,461	\$1,142	\$1,550	\$1,550	\$1,550
59-IMRF PENSION						
01202000 52061	RETIREMENT PLAN CONTRIBUTION	\$44,196	\$61,987	\$57,381	\$57,381	\$47,990
	Total IMRF PENSION	\$44,196	\$61,987	\$57,381	\$57,381	\$47,990
	Total Expenses	\$512,718	\$560,375	\$565,558	\$537,508	\$526,401

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 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated Projection	FY 2022 Budget
Expenditures					
Salaries	\$ 258,238	\$ 240,137	\$ 326,942	\$ 326,942	\$ 401,204
Benefits	52,378	59,861	81,466	81,466	117,849
IMRF	33,471	39,850	46,801	46,801	52,950
Contractual Services	106,586	112,613	154,750	154,750	154,850
Supplies	25,733	25,522	29,500	29,500	29,500
Total	\$ 476,405	\$ 477,983	\$ 639,459	\$ 639,459	\$ 756,353

FY 2022 Budget



			2019 Actual	2020 Actual	2021 Budget	2021 Estimated	FY 2022 Budget
IT DEPARTMENT							
50-Salaries							
01252500	50010	SALARIES AND WAGES	\$241,001	\$231,709	\$301,942	\$301,942	\$396,204
01252500	50020	OVERTIME	\$17,237	\$8,428	\$25,000	\$25,000	\$5,000
		Total Salaries	\$258,239	\$240,137	\$326,942	\$326,942	\$401,204
51-Benefits							
01252500	51041	SICK LEAVE BUYBACK	\$0	\$0	\$0	\$0	\$0
01252500	51050	POST EMPLOYMENT HEALTH PLAN	\$2,017	\$1,331	\$1,410	\$1,410	\$1,459
01252500	52065	FICA CONTRIBUTION	\$20,371	\$18,314	\$25,171	\$25,171	\$32,744
01252500	52130	GROUP HEALTH INSURANCE	\$29,990	\$40,216	\$54,885	\$54,885	\$83,646
		Total Benefits	\$52,378	\$59,861	\$81,466	\$81,466	\$117,849
52-Contractual							
01252500	53110	PROFESSIONAL DEVELOPMENT	\$7,889	\$4,829	\$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
							\$11,500
01252500	54250	TRAVEL AND LODGING	\$1,651	\$0	\$2,500	\$2,500	\$2,500
01252500	54275	VEHICLE MAINTENANCE CHARGEBACK	\$9,700	\$10,000	\$10,500	\$10,500	\$10,100
01252500	54280	LIABILITY INSURANCE CHARGEBACK	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000
01252500	54285	VEHICLE REPLACEMENT CHARGEBACK	\$1,200	\$1,300	\$1,400	\$1,400	\$1,400
01252500	54286	IT - EQUIPMENT CHARGEBACK	\$15,000	\$15,750	\$16,550	\$16,550	\$17,050
01252500	54295	BUILDING & LAND CHARGEBACK	\$10,500	\$11,025	\$11,600	\$11,600	\$11,600
01252500	54610	PROFESSIONAL SERVICES	\$50,846	\$44,966	\$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
							\$70,000
01252500	54630	DUES AND SUBSCRIPTIONS	\$200	\$200	\$1,200	\$1,200	\$1,200

FY 2022 Budget



			2019 Actual	2020 Actual	2021 Budget	2021 Estimated	FY 2022 Budget	
01252500	54640	OUTSIDE REPAIR AND MAINTENANCE	\$2,600	\$17,543	\$22,500	\$22,500	\$22,500	
			<i>Line Item Detail Description</i>				<i>Detail Total</i>	
							<i>File Server Maintenance</i>	<i>\$3,000</i>
							<i>Phone System Maintenance</i>	<i>\$18,000</i>
							<i>Printer Repairs</i>	<i>\$1,000</i>
							<i>Computer Repairs</i>	<i>\$500</i>
							<i>Detail Total</i>	<i>\$22,500</i>
Total Contractual Services			\$106,586	\$112,613	\$154,750	\$154,750	\$154,850	
53-Supplies								
01252500	56215	COMPUTER SUPPLIES	\$25,733	\$25,500	\$29,500	\$29,500	\$29,500	
			<i>Line Item Detail Description</i>				<i>Detail Total</i>	
							<i>Printer Toner</i>	<i>\$11,000</i>
							<i>Misc. Cards, Cables & Hardware</i>	<i>\$10,500</i>
							<i>Computer Repair Supplies</i>	<i>\$7,000</i>
							<i>Monitor Replacements</i>	<i>\$1,000</i>
							<i>Detail Total</i>	<i>\$29,500</i>
01252500	56240	BOOKS AND PUBLICATIONS	\$0	\$22	\$0	\$0	\$0	
Total Supplies			\$25,733	\$25,522	\$29,500	\$29,500	\$29,500	
59-IMRF PENSION								
01252500	52061	RETIREMENT PLAN CONTRIBUTION	\$33,471	\$39,850	\$46,801	\$46,801	\$52,950	
Total IMRF PENSION			\$33,471	\$39,850	\$46,801	\$46,801	\$52,950	
Total Expenses			\$476,406	\$477,983	\$639,459	\$639,459	\$756,353	

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 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated Projection	FY 2022 Budget
Expenditures					
Salaries	\$ 6,651,121	\$ 6,825,489	\$ 7,017,676	\$ 7,071,676	\$ 7,332,227
Benefits	1,351,658	1,382,066	1,462,265	1,462,265	1,507,322
IMRF	71,957	98,393	91,985	91,985	90,764
Police Pension	3,410,789	3,610,730	3,600,000	3,610,000	3,626,000
Contractual Services	885,364	832,460	947,335	949,830	1,041,596
Supplies	170,063	376,896	230,990	220,990	266,990
Total	\$ 12,540,951	\$ 13,126,034	\$ 13,350,251	\$ 13,406,746	\$ 13,864,899

FY 2022 Budget



			2019 Actual	2020 Actual	2021 Budget	2021 Estimated	FY 2022 Budget
POLICE							
50-Salaries							
01303000	50010	SALARIES AND WAGES	\$507,782	\$544,606	\$545,802	\$545,802	\$653,919
01303000	50020	OVERTIME	\$1,075	\$714	\$2,000	\$6,000	\$6,500
			<i>Line Item Detail Description</i>			<i>Detail Total</i>	
			<i>PSW Overtime</i>				\$6,500
						<i>Detail Total</i>	\$6,500
01303000	50021	ON CALL/FTO	\$2,500	\$2,500	\$0	\$0	\$2,500
			<i>Line Item Detail Description</i>			<i>Detail Total</i>	
			<i>On Call PSW</i>				\$1,250
			<i>PSW</i>				\$1,250
						<i>Detail Total</i>	\$2,500
Total Salaries			\$511,357	\$547,820	\$547,802	\$551,802	\$662,919
51-Benefits							
01303000	51041	SICK LEAVE BUYBACK	\$0	\$3,543	\$3,700	\$3,700	\$3,790
01303000	51050	POST EMPLOYMENT HEALTH PLAN	\$5,661	\$5,874	\$6,022	\$6,022	\$6,560
01303000	52065	FICA CONTRIBUTION	\$27,069	\$28,855	\$30,215	\$30,215	\$37,696
01303000	52100	CLOTHING ALLOWANCE	\$625	\$0	\$0	\$0	\$0
01303000	52130	GROUP HEALTH INSURANCE	\$82,786	\$65,786	\$61,350	\$61,350	\$71,880
Total Benefits			\$116,140	\$104,059	\$101,287	\$101,287	\$119,926
52-Contractual							
01303000	53090	PHYSICAL EXAMS	\$1,258	\$141	\$1,750	\$1,750	\$26,750
			<i>Line Item Detail Description</i>			<i>Detail Total</i>	
			<i>Range Officer Physicals</i>				\$750
			<i>NIPAS Officer Physicals</i>				\$1,000
			<i>State Mandated Mental Health Evaluations (51 Ofcs)</i>				\$25,000
						<i>Detail Total</i>	\$26,750
01303000	53110	PROFESSIONAL DEVELOPMENT	\$16,965	\$15,806	\$26,200	\$24,700	\$25,200
			<i>Line Item Detail Description</i>			<i>Detail Total</i>	
			<i>Staff & Command (1 SGT)</i>				\$4,000
			<i>State Mandatory Training</i>				\$3,000
			<i>Northwest Police Academy</i>				\$600
			<i>Lexipol DTBs</i>				\$6,600
			<i>Lexipol Policy Program</i>				\$5,500
			<i>ILEAP Accreditation Software Program Power DMS</i>				\$1,100
			<i>Supervisor Advanced Training</i>				\$3,000
			<i>Training Software Program</i>				\$1,400
						<i>Detail Total</i>	\$25,200
01303000	54250	TRAVEL AND LODGING	\$4,108	\$2,354	\$12,500	\$12,500	\$12,500
			<i>Line Item Detail Description</i>			<i>Detail Total</i>	
			<i>Transportation, Parking & Tolls</i>				\$1,500
			<i>Meetings for Chief/DC/Cmdrs</i>				\$3,000
			<i>Staff & Command Lodging 1 Sgt</i>				\$5,000
			<i>Fed Law Enforcement Training Center</i>				\$3,000

FY 2022 Budget



			2019 Actual	2020 Actual	2021 Budget	2021 Estimated	FY 2022 Budget
			Detail Total				\$12,500
01303000	54270	PRINTING AND DUPLICATING	\$3,327	\$161	\$3,200	\$3,200	\$3,200
			Detail Total				\$3,200
			Line Item Detail Description				Detail Total
			<i>Misc Forms/Envelopes</i>				\$500
			<i>RMPD Directory/Pamphlet</i>				\$600
			<i>Parking Local Ordinance Citations</i>				\$1,000
			<i>Tow Forms & Stickers</i>				\$250
			<i>Letterhead & Prof Documents</i>				\$350
			<i>Emergency/Public Safety Flyers</i>				\$500
			Detail Total				\$3,200
01303000	54275	VEHICLE MAINTENANCE CHARGEBACK	\$444,400	\$445,000	\$448,000	\$448,000	\$449,461
01303000	54280	LIABILITY INSURANCE CHARGEBACK	\$216,000	\$216,000	\$216,000	\$216,000	\$216,000
01303000	54286	EQUIPMENT CHARGEBACK	\$15,000	\$15,750	\$16,550	\$16,550	\$17,050
01303000	54295	BUILDING & LAND CHARGEBACK	\$28,350	\$30,000	\$31,550	\$31,550	\$31,550
01303000	54310	POSTAGE	\$600	\$1,000	\$2,500	\$2,500	\$2,500
01303000	54610	PROFESSIONAL SERVICES	\$17,392	\$13,881	\$21,050	\$20,600	\$23,650
			Detail Total				\$23,650
			Line Item Detail Description				Detail Total
			<i>Grant Writing Consultants</i>				\$8,000
			<i>Range Maintenance per IDOL</i>				\$8,000
			<i>Criminal Code & Licensing Updates</i>				\$2,050
			<i>Crime Free Housing & Social Media Srvs</i>				\$2,000
			<i>Photo Line Up Annual Service Cost</i>				\$1,000
			<i>Use of Force & Internal Affairs Program</i>				\$2,600
			Detail Total				\$23,650
01303000	54611	OTHER SERVICES	\$729	\$203	\$2,000	\$2,000	\$2,000
			Detail Total				\$2,000
			Line Item Detail Description				Detail Total
			<i>Emergency Repairs</i>				\$2,000
			Detail Total				\$2,000
01303000	54620	RENTAL AND LEASE PURCHASE	\$0	\$0	\$500	\$500	\$500
			Detail Total				\$500
			Line Item Detail Description				Detail Total
			<i>Disc Evidence Storage</i>				\$500
			Detail Total				\$500
01303000	54625	RECORDS MANAGEMENT SYSTEM	\$0	\$0	\$1,000	\$1,000	\$1,000
			Detail Total				\$1,000
			Line Item Detail Description				Detail Total
			<i>State Records Control Act Compliance</i>				\$1,000
			Detail Total				\$1,000
01303000	54630	DUES AND SUBSCRIPTIONS	\$1,642	\$1,810	\$1,955	\$1,800	\$2,405
			Detail Total				\$2,405
			Line Item Detail Description				Detail Total
			<i>IL Assoc. of Chiefs (2 members)</i>				\$500
			<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

FY 2022 Budget



		2019 Actual	2020 Actual	2021 Budget	2021 Estimated	FY 2022 Budget
						<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>Law Enforcement Administration Association (2 members)</i> \$200
						Detail Total \$2,405
01303000	54640	OUTSIDE REPAIR AND MAINTENANCE	\$979	\$890	\$1,450	\$1,450
						Detail Total \$1,450
						Detail Total \$1,450
						<i>Line Item Detail Description</i>
						<i>Elect/Mech/Microfilm Mnt</i>
01303000	54240	PD OUTREACH CONTRACTUAL	\$9,594	\$738	\$1,000	\$10,000
						Detail Total \$70,000
						Detail Total \$70,000
						<i>Line Item Detail Description</i>
						<i>Outreach Programs (Nature's Care)</i>
01303000	56050	PD OUTREACH SUPPLIES	\$10,264	\$6,015	\$7,500	\$4,500
						\$0
						Total Contractual Services \$770,608
						\$749,749
						\$794,705
						\$798,600
						\$885,216
						53-Supplies
01303000	56000	POLICE VEHICLES	\$64,857	\$276,763	\$114,000	\$114,000
						\$149,000
						Detail Total \$57,000
						Detail Total \$57,000
						Detail Total \$35,000
						Detail Total \$149,000
						<i>Line Item Detail Description</i>
						<i>SUV C-188</i>
						<i>SUV C-199</i>
						<i>INV CAR C-702</i>
01303000	56100	UNIFORMS & CLOTHING	\$1,183	\$909	\$1,250	\$1,250
						Detail Total \$1,250
						Detail Total \$1,250
						<i>Line Item Detail Description</i>
						<i>Maintenance & Replacement</i>
01303000	56210	OFFICE SUPPLIES	\$3,629	\$4,571	\$4,400	\$4,400
						Detail Total \$4,400
						Detail Total \$4,400
						<i>Line Item Detail Description</i>
						<i>Fax/Printer/Livescan</i>
01303000	56220	OPERATING SUPPLIES	\$13,125	\$7,900	\$14,215	\$14,215
01303000	56230	SMALL TOOLS AND EQUIPMENT	\$5,004	\$1,587	\$1,500	\$1,500
						Detail Total \$500
						Detail Total \$1,000
						Detail Total \$1,500
						<i>Line Item Detail Description</i>
						<i>Yearly Equipment Replacement</i>
						<i>PD Furniture</i>
01303000	57280	REPAIR & MAINTENANCE SUPPLIES	\$1,202	\$503	\$1,000	\$1,000
						Detail Total \$1,000
						Detail Total \$1,000
						<i>Line Item Detail Description</i>
						<i>Bio Hazard Mnt & Clean-Up/Jail</i>
01303000	59990	MISCELLANEOUS	\$531	\$1,764	\$2,000	\$2,000
						Detail Total \$2,000
						Detail Total \$2,000
						<i>Line Item Detail Description</i>
						<i>Crime Prvntn/Seniors & Law Enf</i>
						Detail Total \$2,000

FY 2022 Budget



		2019 Actual	2020 Actual	2021 Budget	2021 Estimated	FY 2022 Budget
	Total Supplies	\$89,531	\$293,997	\$138,365	\$138,365	\$173,365
58-POLICE						
01303000 52062	EMPLOYER CONTR-POLICE PENSION	\$3,410,789	\$3,610,730	\$3,600,000	\$3,610,000	\$3,626,000
	Total POLICE PENSION	\$3,410,789	\$3,610,730	\$3,600,000	\$3,610,000	\$3,626,000
59-IMRF PENSION						
01303000 52061	RETIREMENT PLAN CONTRIBUTION	\$19,890	\$26,745	\$25,659	\$25,659	\$32,676
	Total IMRF PENSION	\$19,890	\$26,745	\$25,659	\$25,659	\$32,676
	Total Expenses	\$4,918,315	\$5,333,099	\$5,207,818	\$5,225,713	\$5,500,102
PATROL						
50-Salaries						
01303010 50010	SALARIES AND WAGES	\$4,790,152	\$5,106,305	\$5,294,214	\$5,294,214	\$5,622,783
01303010 50020	OVERTIME	\$313,244	\$227,688	\$200,000	\$250,000	\$200,000
01303010 50021	ON CALL/FTO	\$6,875	\$8,022	\$8,750	\$8,750	\$8,750
	Total Salaries	\$5,110,271	\$5,342,015	\$5,502,964	\$5,552,964	\$5,831,533
51-Benefits						
01303010 51041	SICK LEAVE BUYBACK	\$19,331	\$17,723	\$41,158	\$41,158	\$43,965
01303010 51050	POST EMPLOYMENT HEALTH PLAN	\$70,549	\$65,595	\$69,472	\$69,472	\$79,449
01303010 52065	FICA CONTRIBUTION	\$107,723	\$111,691	\$115,668	\$115,668	\$123,778
01303010 52130	GROUP HEALTH INSURANCE	\$825,035	\$875,034	\$890,168	\$890,168	\$949,044
	Total Benefits	\$1,022,638	\$1,070,042	\$1,116,466	\$1,116,466	\$1,196,236
52-Contractual						
01303010 53090	PHYSICAL EXAMS	\$141	\$0	\$600	\$600	\$600
	<i>Line Item Detail Description</i>					<i>Detail Total</i>
	Hepatitis B Immunizations					\$600
						<i>Detail Total</i>
						\$600
01303010 53110	PROFESSIONAL DEVELOPMENT	\$58,436	\$36,515	\$67,750	\$68,250	\$68,250
	<i>Line Item Detail Description</i>					<i>Detail Total</i>
	Evidence Tech					\$1,500
	North East Multi-Regional Training-NEMERT					\$5,500
	Recruit Training (1)					\$4,000
	DUI/Drug Training					\$1,250
	Legal Update/New Mandates					\$500
	Death Investigation Certification					\$1,000
	Tuition-per Contract					\$50,000
	Adv Tech Crash Inv Courses					\$1,500
	Fed Law Enforcement Trng					\$3,000
						<i>Detail Total</i>
						\$68,250
01303010 54250	TRAVEL AND LODGING	\$8,802	\$1,347	\$11,320	\$11,320	\$11,320
	<i>Line Item Detail Description</i>					<i>Detail Total</i>
	Court/Tolls/Parking					\$980
	Recruit & Advanced Training					\$4,500
	Blood Alcohol/Med Testing/Trng					\$500
	Class Days @ \$18/Day					\$2,340
	Fed Law Enforcement Trng					\$3,000

FY 2022 Budget



			2019 Actual	2020 Actual	2021 Budget	2021 Estimated	FY 2022 Budget
			Detail Total				\$11,320
01303010	54610	PROFESSIONAL SERVICES	\$7,184	\$9,251	\$9,540	\$9,540	\$9,540
			Line Item Detail Description				Detail Total
							\$1,500
							\$5,935
							\$1,200
							\$650
							\$255
			Detail Total				\$9,540
01303010	54611	OTHER SERVICES	\$1,787	\$1,033	\$2,000	\$2,000	\$2,000
			Line Item Detail Description				Detail Total
							\$2,000
			Detail Total				\$2,000
01303010	54630	DUES AND SUBSCRIPTIONS	\$0	\$90	\$0	\$0	
01303010	54640	OUTSIDE REPAIR AND MAINTENANCE	\$17,761	\$8,204	\$21,500	\$21,500	\$21,500
			Line Item Detail Description				Detail Total
							\$11,000
							\$10,500
			Detail Total				\$21,500
01303010	54860	ANIMAL CONTROL	\$5,886	\$7,669	\$7,700	\$7,700	\$7,700
			Line Item Detail Description				Detail Total
							\$3,200
							\$1,500
							\$3,000
			Detail Total				\$7,700
Total Contractual Services			\$99,997	\$64,109	\$120,410	\$120,910	\$120,910
53-Supplies							
01303010	56100	UNIFORMS & CLOTHING	\$44,605	\$45,967	\$47,150	\$37,150	\$48,150
			Line Item Detail Description				Detail Total
							\$2,500
							\$250
							\$8,500
							\$1,950
							\$450
							\$30,000
							\$1,000
							\$3,500
			Detail Total				\$48,150
01303010	56220	OPERATING SUPPLIES	\$7,980	\$4,690	\$8,775	\$8,775	\$8,775
			Line Item Detail Description				Detail Total
							\$375
							\$1,200
							\$200
							\$500
							\$1,000
							\$4,500
							\$1,000
			Detail Total				\$8,775

FY 2022 Budget



		2019 Actual	2020 Actual	2021 Budget	2021 Estimated	FY 2022 Budget
01303010	56230 SMALL TOOLS AND EQUIPMENT	\$23,676	\$21,108	\$26,400	\$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 & Hardware</i>					\$1,300
	<i>Field ET Camera & Equipment</i>					\$500
	<i>Bike Officer Equipment</i>					\$1,000
						<i>Detail Total</i>
						\$26,400
01303010	59990 MISCELLANEOUS	\$329	\$179	\$350	\$350	\$350
	<i>Line Item Detail Description</i>					<i>Detail Total</i>
	<i>Crossing Guard Supplies</i>					\$350
						<i>Detail Total</i>
						\$350
	Total Supplies	\$76,590	\$71,943	\$82,675	\$72,675	\$83,675
59-IMRF PENSION						
01303010	52061 RETIREMENT PLAN CONTRIBUTION	\$52,067	\$71,648	\$66,326	\$66,326	\$58,088
	Total IMRF PENSION	\$52,067	\$71,648	\$66,326	\$66,326	\$58,088
	Total Expenses	\$6,361,563	\$6,619,757	\$6,888,841	\$6,929,341	\$7,290,442
INVESTIGATIONS						
50-Salaries						
01303020	50010 SALARIES AND WAGES	\$931,653	\$862,626	\$875,410	\$875,410	\$746,275
01303020	50020 OVERTIME	\$85,341	\$59,278	\$75,000	\$75,000	\$75,000
01303020	50021 ON CALL/FTO	\$12,500	\$13,750	\$16,500	\$16,500	\$16,500
	Total Salaries	\$1,029,493	\$935,654	\$966,910	\$966,910	\$837,775
51-Benefits						
01303020	51041 SICK LEAVE BUYBACK	\$8,471	\$5,642	\$17,000	\$17,000	\$14,268
01303020	51050 POST EMPLOYMENT HEALTH PLAN	\$22,316	\$19,696	\$23,137	\$23,137	\$17,356
01303020	52065 FICA CONTRIBUTION	\$14,984	\$13,422	\$14,359	\$14,359	\$12,126
01303020	52100 CLOTHING ALLOWANCE	\$11,875	\$6,250	\$10,000	\$10,000	\$12,500
01303020	52130 GROUP HEALTH INSURANCE	\$155,234	\$162,956	\$180,016	\$180,016	\$134,910
	Total Benefits	\$212,880	\$207,965	\$244,512	\$244,512	\$191,160
52-Contractual						
01303020	53110 PROFESSIONAL DEVELOPMENT	\$2,250	\$1,995	\$9,550	\$9,550	\$9,550
	<i>Line Item Detail Description</i>					<i>Detail Total</i>
	<i>Major Case Investigation</i>					\$2,000
	<i>Victim/Witness Mandate Trng</i>					\$1,500
	<i>Basic Investigations</i>					\$550
	<i>Homicide Inv Training/Courses</i>					\$1,500
	<i>Domestic Violence Training</i>					\$250
	<i>CSI Training</i>					\$1,500
	<i>Arson Certification</i>					\$750

FY 2022 Budget



			2019 Actual	2020 Actual	2021 Budget	2021 Estimated	FY 2022 Budget
SPI Homicide							\$1,500
						Detail Total	\$9,550
01303020	54250	TRAVEL AND LODGING	\$2,156	\$176	\$3,000	\$3,000	\$3,000
Line Item Detail Description						Detail Total	
Extradition/Warrants/Case Inv							\$1,500
SPI Homicide Courses						Detail Total	\$3,000
01303020	54270	PRINTING AND DUPLICATING	\$0	\$55	\$300	\$300	\$3,300
Line Item Detail Description						Detail Total	
Wanted/Community Alert Flyers							\$300
City Wide Identification System						Detail Total	\$3,000
							\$3,300
01303020	54610	PROFESSIONAL SERVICES	\$6,817	\$12,625	\$11,800	\$10,400	\$11,900
Line Item Detail Description						Detail Total	
Polygraph Testing Services							\$1,000
Public Records/TLO Searches							\$2,000
Death Case Removal Svcs							\$2,000
Leads On Line							\$2,900
Cellbrite Annual Service Fee							\$4,000
						Detail Total	\$11,900
01303020	54611	OTHER SERVICES	\$0	\$0	\$400	\$400	\$400
Line Item Detail Description						Detail Total	
Squad Detail							\$400
						Detail Total	\$400
01303020	54630	DUES AND SUBSCRIPTIONS	\$3,435	\$3,600	\$6,470	\$5,970	\$6,620
Line Item Detail Description						Detail Total	
Juvenile Officer Assoc							\$420
MCAT Agreement							\$3,000
SRO/Arson/Gang Assoc							\$400
Trak Juvenile Runaway Alerts							\$500
Accident Recon-Star Team							\$1,500
Police Social Worker Annual Dues							\$300
Yearly Publication Media Fees							\$500
						Detail Total	\$6,620
01303020	54640	OUTSIDE REPAIR AND MAINTENANCE	\$101	\$151	\$700	\$700	\$700
Line Item Detail Description						Detail Total	
Video Recording Repair							\$500
License Plates							\$200
						Detail Total	\$700
Total Contractual Services			\$14,758	\$18,602	\$32,220	\$30,320	\$35,470
53-Supplies							
01303020	56100	UNIFORMS & CLOTHING	\$0	\$6,250	\$0	\$0	\$0
01303020	56210	OFFICE SUPPLIES	\$237	\$38	\$250	\$250	\$250
Line Item Detail Description						Detail Total	
Misc Office Supplies							\$250
						Detail Total	\$250

FY 2022 Budget



		2019 Actual	2020 Actual	2021 Budget	2021 Estimated	FY 2022 Budget
01303020	56220 OPERATING SUPPLIES	\$1,746	\$2,507	\$5,250	\$5,250	\$5,250
	<i>Line Item Detail Description</i>					<i>Detail Total</i>
	<i>Crime Scene Investigation</i>					\$2,000
	<i>Narcotic Test/Evidence Kits</i>					\$1,500
	<i>Evidence Disc-Court Materials</i>					\$250
	<i>Evidence Packaging</i>					\$1,500
						Detail Total
						\$5,250
01303020	56230 SMALL TOOLS AND EQUIPMENT	\$0	\$2,100	\$2,450	\$2,450	\$2,450
	<i>Line Item Detail Description</i>					<i>Detail Total</i>
	<i>Interview Room Equipment and Furniture Replacement</i>					\$2,100
	<i>Evidence and Investigative Small Tools</i>					\$350
						Detail Total
						\$2,450
01303020	59990 MISCELLANEOUS	\$1,960	\$61	\$2,000	\$2,000	\$2,000
	<i>Line Item Detail Description</i>					<i>Detail Total</i>
	<i>Drug Inv/Liquor License Program</i>					\$2,000
						Detail Total
						\$2,000
	Total Supplies	\$3,944	\$10,956	\$9,950	\$9,950	\$9,950
	Total Expenses	\$1,261,075	\$1,173,178	\$1,253,592	\$1,251,692	\$1,074,355

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 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated Projection	FY 2022 Budget
Expenditures					
Salaries	\$ 5,768,886	\$ 5,841,141	\$ 6,079,623	\$ 6,029,623	\$ 6,150,449
Benefits	1,245,991	1,329,617	1,491,076	1,491,076	1,558,612
IMRF	7,984	13,030	16,267	16,267	11,230
Fire Pension	3,710,982	4,400,366	4,380,000	4,400,000	4,257,000
Contractual Services	1,205,397	1,191,477	1,305,963	1,255,773	1,333,314
Supplies	130,345	135,990	165,905	137,405	143,905
Total Fire Department	\$ 12,069,586	\$ 12,911,621	\$ 13,438,834	\$ 13,330,144	\$ 13,454,510

FY 2022 Budget



			2019 Actual	2020 Actual	2021 Budget	2021 Estimated	FY 2022 Budget
FIRE							
50-Salaries							
01404000	50010	SALARIES AND WAGES	\$408,170	\$459,880	\$436,265	\$436,265	\$489,339
01404000	50020	OVERTIME	\$0	\$2,953	\$0	\$0	\$0
		Total Salaries	\$408,170	\$462,833	\$436,265	\$436,265	\$489,339
51-Benefits							
01404000	51041	SICK LEAVE BUYBACK	\$7,002	\$0	\$7,595	\$7,595	\$7,773
01404000	51050	POST EMPLOYMENT HEALTH PLAN	\$4,991	\$9,486	\$16,300	\$16,300	\$13,102
01404000	52065	FICA CONTRIBUTION	\$17,956	\$14,622	\$13,057	\$13,057	\$14,506
01404000	52130	GROUP HEALTH INSURANCE	\$52,215	\$53,127	\$54,933	\$54,933	\$82,200
		Total Benefits	\$82,163	\$77,235	\$91,885	\$91,885	\$117,581
52-Contractual							
01404000	53110	PROFESSIONAL DEVELOPMENT	\$9,211	\$9,654	\$12,000	\$10,000	\$12,100
		<i>Line Item Detail Description</i>					<i>Detail Total</i>
		<i>Conferences/Seminars</i>					\$5,000
		<i>Tuition Reimbursement</i>					\$3,600
		<i>Chief Fire Officer</i>					\$3,500
							Detail Total
							\$12,100
01404000	54250	TRAVEL AND LODGING	\$2,708	\$382	\$4,000	\$4,000	\$4,000
01404000	54270	PRINTING AND DUPLICATING	\$47	\$112	\$200	\$200	\$200
01404000	54275	VEHICLE MAINTENANCE CHARGEBACK	\$378,750	\$380,000	\$382,000	\$382,000	\$383,810
01404000	54280	LIABILITY INSURANCE CHARGEBACK	\$165,000	\$165,000	\$165,000	\$165,000	\$165,000
01404000	54285	VEHICLE REPLACEMENT CHARGEBACK	\$450,000	\$465,000	\$480,000	\$480,000	\$480,000
01404000	54286	EQUIPMENT CHARGEBACK	\$25,000	\$27,000	\$28,350	\$28,350	\$29,201
01404000	54295	BUILDING & LAND CHARGEBACK	\$38,850	\$41,000	\$43,050	\$43,050	\$43,050
01404000	54300	TELECOMMUNICATIONS	\$821	\$0	\$0	\$0	\$0
01404000	54310	POSTAGE	\$321	\$530	\$300	\$300	\$300
01404000	54610	PROFESSIONAL SERVICES	\$15,996	\$4,021	\$0	\$0	\$15,000
		<i>Line Item Detail Description</i>					<i>Detail Total</i>
		<i>Lt Exam Testing</i>					\$15,000
							Detail Total
							\$15,000
01404000	54630	DUES AND SUBSCRIPTIONS	\$1,100	\$1,020	\$1,005	\$1,005	\$1,105
		<i>Line Item Detail Description</i>					<i>Detail Total</i>
		<i>Metro Fire Chiefs Assoc</i>					\$80
		<i>IL Fire Chiefs Assoc</i>					\$450
		<i>Intl Assoc of Fire Chiefs</i>					\$420
		<i>Fire Admin Assoc</i>					\$55
		<i>Fire Inspectors</i>					\$100

FY 2022 Budget



			2019 Actual	2020 Actual	2021 Budget	2021 Estimated	FY 2022 Budget
			Detail Total				\$1,105
01404000 54640	OUTSIDE REPAIR AND MAINTENANCE		\$0	\$0	\$100	\$100	\$100
Total Contractual Services			\$1,087,803	\$1,093,719	\$1,116,005	\$1,114,005	\$1,133,866
53-Supplies							
01404000 56100	UNIFORMS & CLOTHING		\$1,160	\$2,678	\$3,200	\$3,200	\$3,500
01404000 56210	OFFICE SUPPLIES		\$262	\$371	\$300	\$300	\$500
01404000 56220	OPERATING SUPPLIES		\$522	\$429	\$500	\$500	\$500
01404000 56240	BOOKS AND PUBLICATIONS		\$119	\$60	\$300	\$0	\$1,200
			Detail Total				\$1,200
<i>Lt Exam Books</i>							
Total Supplies			\$2,064	\$3,538	\$4,300	\$4,000	\$5,700
57-FIRE PENSION							
01404000 52063	EMPLOYER CONTRIB-FIRE PENSION		\$3,710,983	\$4,400,366	\$4,380,000	\$4,400,000	\$4,257,000
Total FIRE PENSION			\$3,710,983	\$4,400,366	\$4,380,000	\$4,400,000	\$4,257,000
59-IMRF PENSION							
01404000 52061	RETIREMENT PLAN CONTRIBUTION		\$7,984	\$13,030	\$16,267	\$16,267	\$11,230
Total IMRF PENSION			\$7,984	\$13,030	\$16,267	\$16,267	\$11,230
Total Expenses			\$5,299,166	\$6,050,721	\$6,044,722	\$6,062,422	\$6,014,716
FIRE OPERATIONS							
50-Salaries							
01404010 50010	SALARIES AND WAGES		\$4,562,449	\$4,681,625	\$4,841,858	\$4,841,858	\$4,909,610
01404010 50020	OVERTIME		\$406,801	\$368,126	\$500,000	\$450,000	\$450,000
01404010 50100	ACTING PAY		\$31,289	\$28,695	\$25,000	\$25,000	\$25,000
01404010 50150	HOLIDAY PAY		\$262,883	\$265,063	\$235,000	\$235,000	\$235,000
01404010 50200	PRECEPTOR PAY		\$1,838	\$1,897	\$1,500	\$1,500	\$1,500
Total Salaries			\$5,265,261	\$5,345,406	\$5,603,358	\$5,553,358	\$5,621,110
51-Benefits							
01404010 51041	SICK LEAVE BUYBACK		\$17,247	\$9,922	\$27,671	\$27,671	\$65,801
01404010 51050	POST EMPLOYMENT HEALTH PLAN		\$62,432	\$65,925	\$107,548	\$107,548	\$90,441
01404010 52065	FICA CONTRIBUTION		\$76,101	\$76,435	\$79,995	\$79,995	\$79,685
01404010 52130	GROUP HEALTH INSURANCE		\$1,008,035	\$1,100,112	\$1,183,397	\$1,183,397	\$1,204,728
Total Benefits			\$1,163,816	\$1,252,394	\$1,398,611	\$1,398,611	\$1,440,655
52-Contractual							
01404010 53090	PHYSICAL EXAMS		\$32,044	\$20,829	\$35,000	\$35,000	\$35,000
01404010 53110	PROFESSIONAL DEVELOPMENT		\$36,162	\$27,444	\$73,460	\$37,250	\$77,750
			Detail Total				\$15,000
<i>State Required Schools/Seminars</i>							

FY 2022 Budget



		2019 Actual	2020 Actual	2021 Budget	2021 Estimated	FY 2022 Budget
						<i>Fire Investigator Classes/Conf</i> \$1,600 <i>EMS Classes/Seminars</i> \$500 <i>Fire Officer</i> \$13,000 <i>Incident Command Certification</i> \$2,500 <i>College Tuition</i> \$30,000 <i>EMS System Entry</i> \$150 <i>Fire Instructor Conference (FDIC)</i> \$3,000 <i>Honor Guard Convention</i> \$1,500 <i>NIPSTA Fire Academy - New Hires</i> \$4,000 <i>Fire Investigator Con-Ed</i> \$6,500 Detail Total \$77,750
01404010	54250 TRAVEL AND LODGING	\$1,953	\$1,956	\$4,050	\$3,350	\$4,250
						Line Item Detail Description Detail Total <i>State Required Schools/Seminars</i> \$1,200 <i>EMS Classes</i> \$600 <i>Honor Guard Conference</i> \$500 <i>Fire Communications Conf</i> \$750 <i>Fire Instructor Conference (FDIC)</i> \$1,200 Detail Total \$4,250
01404010	54270 PRINTING AND DUPLICATING	\$761	\$308	\$850	\$850	\$850
						Line Item Detail Description Detail Total <i>EMS Policy & Procedure</i> \$350 <i>Forms</i> \$500 Detail Total \$850
01404010	54610 PROFESSIONAL SERVICES	\$8,059	\$21,272	\$21,001	\$20,805	\$26,285
						Line Item Detail Description Detail Total <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> \$4,500 <i>Image Trend Annual Maintenance-Fire</i> \$2,610 <i>Hireback App</i> \$180 <i>Scheduling software</i> \$4,000 Detail Total \$26,285
01404010	54630 DUES AND SUBSCRIPTIONS	\$697	\$1,259	\$1,350	\$1,350	\$1,350
						Line Item Detail Description Detail Total <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 Detail Total \$1,350
01404010	54640 OUTSIDE REPAIR AND MAINTENANCE	\$21,042	\$9,885	\$23,869	\$24,650	\$31,650
						Line Item Detail Description Detail Total

FY 2022 Budget



		2019 Actual	2020 Actual	2021 Budget	2021 Estimated	FY 2022 Budget
						<i>Meter-Meter Sensors</i> \$500
						<i>Firefighting foam</i> \$1,500
						<i>Banner Guard</i> \$60
						Detail Total \$34,010
01404010	56230 SMALL TOOLS AND EQUIPMENT	\$31,907	\$36,446	\$44,900	\$32,480	\$29,100
						Line Item Detail Description
						<i>FIRE-Replacement Tools & Equip</i> \$10,000
						<i>FIRE-Misc Tool Repair</i> \$600
						<i>EMS- 12 Lead Cables</i> \$1,000
						<i>EMS-Equipment</i> \$4,000
						<i>Hose</i> \$5,000
						<i>Hose Fittings</i> \$1,000
						<i>EMS-RTF Vests/Helmets</i> \$5,500
						<i>Box Lights</i> \$500
						<i>Investigations-Tools & Supplies</i> \$1,000
						<i>Trauma Bags</i> \$500
						Detail Total \$29,100
01404010	56240 BOOKS AND PUBLICATIONS	\$1,495	\$1,495	\$1,895	\$1,895	\$2,645
						Line Item Detail Description
						<i>EMS-Medical Textbooks</i> \$150
						<i>IFSTA Manuals</i> \$1,000
						<i>FPB-NFPA Standards</i> \$1,495
						Detail Total \$2,645
01404010	57280 REPAIR & MAINTENANCE SUPPLIES	\$82	\$1,047	\$1,933	\$2,400	\$2,400
						Line Item Detail Description
						<i>SCBA-Facepieces</i> \$1,800
						<i>SCBA-Compressor Oil</i> \$100
						<i>FIRE-Misc Repairs</i> \$500
						Detail Total \$2,400
						Total Supplies \$124,631
						Total Expenses \$6,654,426
						\$119,719
						\$155,050
						\$128,305
						\$130,455
						\$7,316,599
						\$7,203,529
						\$7,369,355
FIRE SPECIAL						
50-Salaries						
01404020	50020 OVERTIME	\$95,456	\$32,902	\$40,000	\$40,000	\$40,000
						Total Salaries \$95,456
						\$32,902
						\$40,000
						\$40,000
51-Benefits						
01404020	52065 FICA CONTRIBUTION	\$12	-\$12	\$580	\$580	\$376
						Total Benefits \$12
						-\$12
						\$580
						\$580
						\$376
52-Contractual						
01404020	53110 PROFESSIONAL DEVELOPMENT	\$2,245	\$0	\$6,600	\$3,500	\$7,300
						Line Item Detail Description
						<i>Swiftwater Certification</i> \$2,100
						<i>Swiftwater-Adv Training Seminars</i> \$2,000
						<i>TRT Schools</i> \$2,700
						<i>TRT-ITTF Reimbursement</i> \$500
						Detail Total \$7,300
01404020	54610 PROFESSIONAL SERVICES	\$0	\$0	\$0	\$0	\$0
01404020	54630 DUES AND SUBSCRIPTIONS	\$14,595	\$14,805	\$14,813	\$14,813	\$14,813

FY 2022 Budget



		2019 Actual	2020 Actual	2021 Budget	2021 Estimated	FY 2022 Budget	
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
							\$5,000
							\$9,813
						Detail Total	\$14,813
01404020	54640	OUTSIDE REPAIR AND MAINTENANCE	\$36	\$0	\$200	\$200	\$200
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
							\$200
						Detail Total	\$200
		Total Contractual Services	\$16,876	\$14,805	\$21,613	\$18,513	\$22,313
53-Supplies							
01404020	56220	OPERATING SUPPLIES	\$292	\$7,217	\$2,800	\$2,800	\$2,800
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
							\$2,500
							\$100
							\$100
							\$100
						Detail Total	\$2,800
01404020	56230	SMALL TOOLS AND EQUIPMENT	\$3,359	\$5,516	\$3,200	\$2,300	\$4,950
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
							\$200
							\$2,000
							\$500
							\$500
							\$1,750
						Detail Total	\$4,950
		Total Supplies	\$3,651	\$12,733	\$6,000	\$5,100	\$7,750
		Total Expenses	\$115,995	\$60,428	\$68,193	\$64,193	\$70,439

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 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated Projection	FY 2022 Budget
Expenditures					
Public Works & Community Development					
Salaries	\$ 2,282,218	\$ 2,284,466	\$ 2,384,059	\$ 2,389,059	\$ 2,466,716
Benefits	676,616	707,557	750,714	750,714	742,884
IMRF	283,279	369,539	359,777	359,777	318,588
Contractual Services	819,880	669,202	722,405	715,605	779,207
Supplies	21,268	20,504	28,000	27,875	30,600
Total Public Works Department	\$ 4,083,260	\$ 4,051,267	\$ 4,244,955	\$ 4,243,030	\$ 4,337,995

Notes:

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

FY 2022 Budget



		2019 Actual	2020 Actual	2021 Budget	2021 Estimated	FY 2022 Budget	
PUBLIC WORKS	AND COMMUNITY DEVELOPMENT						
50-Salaries							
01707000	50010	SALARIES AND WAGES	\$737,967	\$791,333	\$598,238	\$598,238	\$652,382
01707000	50020	OVERTIME	\$18,217	\$8,074	\$12,000	\$12,000	\$12,000
		Total Salaries	\$756,185	\$799,407	\$610,238	\$610,238	\$664,382
51-Benefits							
01707000	51041	SICK LEAVE BUYBACK	\$5,001	\$5,126	\$2,247	\$2,247	\$2,344
01707000	51050	POST EMPLOYMENT HEALTH PLAN	\$8,446	\$8,581	\$4,988	\$4,988	\$5,328
01707000	52065	FICA CONTRIBUTION	\$55,823	\$59,685	\$45,867	\$45,867	\$48,901
01707000	52130	GROUP HEALTH INSURANCE	\$110,027	\$113,436	\$83,298	\$83,298	\$86,960
		Total Benefits	\$179,296	\$186,827	\$136,400	\$136,400	\$143,533
52-Contractual							
01707000	53110	PROFESSIONAL DEVELOPMENT	\$5,193	\$6,213	\$5,250	\$2,500	\$5,750
		<i>Line Item Detail Description</i>					<i>Detail Total</i>
		<i>APWA Conference & Training</i>					\$2,500
		<i>IRMA Injury Prevention Program</i>					\$250
		<i>Emp Development/Tuition Reimbursement</i>					\$3,000
							Detail Total
							\$5,750
01707000	54250	TRAVEL AND LODGING	\$1,299	\$30	\$1,500	\$1,300	\$1,500
		<i>Line Item Detail Description</i>					<i>Detail Total</i>
		<i>APWA/APA Conference</i>					\$1,500
							Detail Total
							\$1,500
01707000	54260	ADVERTISING	\$3,722	\$3,097	\$1,800	\$1,800	\$1,800
		<i>Line Item Detail Description</i>					<i>Detail Total</i>
		<i>Advertising</i>					\$1,800
							Detail Total
							\$1,800
01707000	54270	PRINTING AND DUPLICATING	\$467	\$21	\$1,200	\$700	\$1,200
		<i>Line Item Detail Description</i>					<i>Detail Total</i>
		<i>Printing and Duplicating</i>					\$1,200
							Detail Total
							\$1,200
01707000	54275	VEHICLE MAINTENANCE CHARGEBACK	\$45,450	\$40,000	\$40,500	\$40,500	\$40,401
01707000	54280	LIABILITY INSURANCE CHARGEBACK	\$54,000	\$54,000	\$54,000	\$54,000	\$54,000
01707000	54285	VEHICLE REPLACEMENT CHARGEBACK	\$35,000	\$35,000	\$37,000	\$37,000	\$37,000
01707000	54286	PW - EQUIPMENT CHARGEBACK	\$15,000	\$15,750	\$16,700	\$16,700	\$17,050
01707000	54290	UTILITIES	\$48,712	\$53,328	\$61,000	\$61,000	\$61,000
		<i>Line Item Detail Description</i>					<i>Detail Total</i>
		<i>Natural Gas & Electric</i>					\$47,000
		<i>Water & Sewer</i>					\$14,000
							Detail Total
							\$61,000
01707000	54295	BUILDING & LAND CHARGEBACK	\$26,250	\$28,000	\$30,000	\$30,000	\$30,000

FY 2022 Budget



			2019 Actual	2020 Actual	2021 Budget	2021 Estimated	FY 2022 Budget
01707000	54300	TELECOMMUNICATIONS	\$3,449	\$3,577	\$3,800	\$3,800	\$4,000
			<i>Line Item Detail Description</i>				<i>Detail Total</i>
			Telecommunications				\$4,000
					<i>Detail Total</i>		\$4,000
01707000	54310	POSTAGE	\$1,914	\$1,529	\$2,000	\$2,000	\$2,000
			<i>Line Item Detail Description</i>				<i>Detail Total</i>
			Postage				\$2,000
					<i>Detail Total</i>		\$2,000
01707000	54610	PROFESSIONAL SERVICES	\$3,075	\$0	\$1,500	\$1,500	\$1,500
			<i>Line Item Detail Description</i>				<i>Detail Total</i>
			Professional Services				\$1,500
					<i>Detail Total</i>		\$1,500
01707000	54617	SENIOR SNOW PLOW SERVICES	\$14,680	\$7,480	\$20,000	\$20,000	\$20,000
			<i>Line Item Detail Description</i>				<i>Detail Total</i>
			Senior Snow Plow Services				\$20,000
					<i>Detail Total</i>		\$20,000
01707000	54630	DUES AND SUBSCRIPTIONS	\$2,803	\$463	\$2,000	\$2,000	\$2,000
			<i>Line Item Detail Description</i>				<i>Detail Total</i>
			APWA Membership				\$1,250
			Illinois Mutual Aid Network				\$250
			APA/AICP				\$500
					<i>Detail Total</i>		\$2,000
01707000	54640	OUTSIDE REPAIR AND MAINTENANCE	\$0	\$0	\$1,200	\$1,200	\$1,200
			<i>Line Item Detail Description</i>				<i>Detail Total</i>
			Base Radio Maintenance				\$1,200
					<i>Detail Total</i>		\$1,200
01707000	54850	RECORDS STORAGE SERVICES	\$0	\$0	\$2,000	\$2,000	\$2,000
			<i>Line Item Detail Description</i>				<i>Detail Total</i>
			Record Storage				\$2,000
					<i>Detail Total</i>		\$2,000
			Total Contractual Services		\$261,450	\$278,000	\$282,401
53-Supplies							
01707000	56100	UNIFORMS & CLOTHING	\$2,377	\$2,732	\$4,000	\$4,000	\$4,000
			<i>Line Item Detail Description</i>				<i>Detail Total</i>
			Uniforms & Clothing				\$2,500
			Safety Equipment				\$1,500
					<i>Detail Total</i>		\$4,000
01707000	56210	OFFICE SUPPLIES	\$2,507	\$2,476	\$2,200	\$2,200	\$2,200
			<i>Line Item Detail Description</i>				<i>Detail Total</i>
			Office Supplies				\$2,200
					<i>Detail Total</i>		\$2,200
01707000	56220	OPERATING SUPPLIES	\$1,080	\$2,194	\$2,000	\$2,000	\$2,000
01707000	56230	SMALL TOOLS AND EQUIPMENT	\$0	\$0	\$200	\$200	\$200

FY 2022 Budget



			2019 Actual	2020 Actual	2021 Budget	2021 Estimated	FY 2022 Budget
<i>Line Item Detail Description</i>							<i>Detail Total</i>
Small Tools and Equipment							\$200
							<i>Detail Total</i>
01707000 56240	BOOKS AND PUBLICATIONS		\$0	\$250	\$200	\$200	\$200
<i>Line Item Detail Description</i>							<i>Detail Total</i>
Books and Publications							\$200
							<i>Detail Total</i>
01707000 56700	FURNITURE REPLACEMENT		\$0	\$0	\$0	\$0	\$1,000
Total Supplies			\$5,963	\$7,652	\$8,600	\$8,600	\$9,600
59-IMRF PENSION							
01707000 52061	RETIREMENT PLAN CONTRIBUTION		\$94,822	\$128,552	\$91,802	\$91,802	\$81,746
Total IMRF PENSION			\$94,822	\$128,552	\$91,802	\$91,802	\$81,746
Total Expenses			\$1,297,279	\$1,370,926	\$1,128,490	\$1,125,040	\$1,181,662
COMMUNITY DEVELOPMENT							
50-Salaries							
01707010 50010	SALARIES AND WAGES		\$656,995	\$640,150	\$861,681	\$861,681	\$853,419
01707010 50015	SEASONAL SALARIES AND WAGES		\$0	\$0	\$8,000	\$8,000	\$8,000
01707010 50020	OVERTIME		\$19,839	\$272	\$7,500	\$7,500	\$7,500
Total Salaries			\$676,835	\$640,422	\$877,181	\$877,181	\$868,919
51-Benefits							
01707010 51041	SICK LEAVE BUYBACK		\$0	\$0	\$2,950	\$2,950	\$0
01707010 51050	POST EMPLOYMENT HEALTH PLAN		\$3,101	\$3,065	\$7,068	\$7,068	\$4,158
01707010 52065	FICA CONTRIBUTION		\$52,403	\$48,620	\$67,793	\$67,793	\$64,760
01707010 52130	GROUP HEALTH INSURANCE		\$133,947	\$146,121	\$184,340	\$184,340	\$187,062
Total Benefits			\$189,452	\$197,806	\$262,151	\$262,151	\$255,980
52-Contractual							
01707010 53110	PROFESSIONAL DEVELOPMENT		\$7,728	\$3,567	\$10,600	\$7,000	\$9,600
<i>Line Item Detail Description</i>							<i>Detail Total</i>
Tuition Reimbursement							\$3,000
ICC Certifications Renewal and Testing							\$2,000
NWBOCA Meetings							\$600
Seminars and Certification							\$2,000
Professional Education							\$1,200
APA for 2							\$800
							<i>Detail Total</i>
01707010 54250	TRAVEL AND LODGING		\$1,157	\$0	\$2,220	\$2,220	\$2,220
<i>Line Item Detail Description</i>							<i>Detail Total</i>
Travel and Lodging							\$1,200
APA (2)							\$1,020
							<i>Detail Total</i>
01707010 54260	ADVERTISING		\$360	\$0	\$500	\$500	\$500

FY 2022 Budget



			2019 Actual	2020 Actual	2021 Budget	2021 Estimated	FY 2022 Budget	
			<i>Line Item Detail Description</i>				<i>Detail Total</i>	
<i>Advertising</i>								\$500
							<i>Detail Total</i>	\$500
01707010	54270	PRINTING AND DUPLICATING	\$2,298	\$5,644	\$7,000	\$3,050	\$5,000	
			<i>Line Item Detail Description</i>				<i>Detail Total</i>	
<i>General</i>								\$2,000
<i>Permit & License Forms</i>								\$2,000
<i>Letterhead</i>								\$1,000
							<i>Detail Total</i>	\$5,000
01707010	54275	VEHICLE MAINTENANCE CHARGEBACK	\$40,400	\$45,000	\$46,000	\$46,000	\$45,451	
01707010	54280	LIABILITY INSURANCE CHARGEBACK	\$33,000	\$33,000	\$33,000	\$33,000	\$33,000	
01707010	54285	VEHICLE REPLACEMENT CHARGEBACK	\$48,000	\$50,000	\$52,000	\$52,000	\$52,000	
01707010	54295	BUILDING & LAND CHARGEBACK	\$10,500	\$11,025	\$11,600	\$11,600	\$11,600	
01707010	54300	TELECOMMUNICATIONS	\$6,508	\$2,673	\$3,000	\$3,600	\$6,000	
			<i>Line Item Detail Description</i>				<i>Detail Total</i>	
<i>Telecommunications</i>								\$6,000
							<i>Detail Total</i>	\$6,000
01707010	54310	POSTAGE	\$2,611	\$1,925	\$6,500	\$6,500	\$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	\$319,717	\$197,395	\$169,500	\$169,500	\$195,500	
			<i>Line Item Detail Description</i>				<i>Detail Total</i>	
<i>Permit Software Support</i>								\$1,500
<i>R/Planning & Zoning Review</i>								\$10,000
<i>Business License Renewal</i>								\$3,000
<i>R/Permit Review</i>								\$49,000
<i>R/Elevator Inspections</i>								\$25,000
<i>R/Structural Inspections</i>								\$10,000
<i>R/Engineering Review</i>								\$40,000
<i>R/Building Inspections</i>								\$32,000
<i>R/Fire Review and Inspections</i>								\$25,000
							<i>Detail Total</i>	\$195,500
01707010	54611	OTHER SERVICES	\$3,185	\$6,945	\$8,000	\$8,750	\$18,000	
			<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>Senior services</i>								\$10,000
							<i>Detail Total</i>	\$18,000
01707010	54630	DUES AND SUBSCRIPTIONS	\$816	\$1,245	\$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

FY 2022 Budget



		2019 Actual	2020 Actual	2021 Budget	2021 Estimated	FY 2022 Budget	
						ICC Membership \$200	
						SBOC Membership \$75	
						Code Inspection Periodicals/Updates \$500	
						APA/AICP (2) \$1,150	
						Detail Total \$2,360	
01707010	54640	OUTSIDE REPAIR AND MAINTENANCE	\$0	\$0	\$500	\$500	\$500
						Line Item Detail Description	Detail Total
						Outside Repair and Maintenance	\$500
						Detail Total	\$500
01707010	54850	RECORDS STORAGE SERVICES	\$0	\$3,858	\$5,000	\$1,000	\$1,000
						Line Item Detail Description	Detail Total
						Records Storage Services	\$1,000
						Detail Total	\$1,000
		Total Contractual Services	\$476,279	\$362,277	\$357,780	\$347,580	\$389,231
53-Supplies							
01707010	56100	UNIFORMS & CLOTHING	\$1,822	\$1,241	\$1,500	\$1,500	\$1,500
						Line Item Detail Description	Detail Total
						Uniform & Clothing	\$1,500
						Detail Total	\$1,500
01707010	56210	OFFICE SUPPLIES	\$1,330	\$1,694	\$1,400	\$1,400	\$1,400
						Line Item Detail Description	Detail Total
						Office Supply	\$1,400
						Detail Total	\$1,400
01707010	56220	OPERATING SUPPLIES	\$2,085	\$922	\$1,500	\$1,600	\$2,600
						Line Item Detail Description	Detail Total
						Office Equipment Replacement	\$2,000
						Admin & Inspection Supplies	\$600
						Detail Total	\$2,600
01707010	56230	SMALL TOOLS AND EQUIPMENT	\$505	\$664	\$500	\$500	\$500
						Line Item Detail Description	Detail Total
						Small Tools	\$500
						Detail Total	\$500
01707010	56240	BOOKS AND PUBLICATIONS	\$2,868	\$985	\$2,300	\$2,300	\$2,300
						Line Item Detail Description	Detail Total
						Code & Reference Materials	\$800
						Sidwell Property & Tax Maps	\$750
						Building Code Books	\$750
						Detail Total	\$2,300
		Total Supplies	\$8,610	\$5,506	\$7,200	\$7,300	\$8,300
59-IMRF PENSION							
01707010	52061	RETIREMENT PLAN CONTRIBUTION	\$86,995	\$106,213	\$130,807	\$130,807	\$109,791
		Total IMRF PENSION	\$86,995	\$106,213	\$130,807	\$130,807	\$109,791
		Total Expenses	\$1,438,170	\$1,312,224	\$1,635,119	\$1,625,019	\$1,632,221
STREETS & 50-Salaries		FORESTRY					

FY 2022 Budget



			2019 Actual	2020 Actual	2021 Budget	2021 Estimated	FY 2022 Budget
01707020	50010	SALARIES AND WAGES	\$729,172	\$793,231	\$790,640	\$790,640	\$827,415
01707020	50015	SEASONAL SALARIES AND WAGES	\$9,401	\$0	\$16,000	\$16,000	\$16,000
01707020	50020	OVERTIME	\$110,626	\$51,406	\$90,000	\$95,000	\$90,000
		Total Salaries	\$849,198	\$844,637	\$896,640	\$901,640	\$933,415
51-Benefits							
01707020	51041	SICK LEAVE BUYBACK	\$0	\$0	\$4,368	\$4,368	\$7,659
01707020	51050	POST EMPLOYMENT HEALTH PLAN	\$14,658	\$15,756	\$17,011	\$17,011	\$18,622
01707020	52065	FICA CONTRIBUTION	\$59,740	\$60,386	\$66,485	\$66,485	\$74,979
01707020	52130	GROUP HEALTH INSURANCE	\$233,471	\$246,782	\$264,299	\$264,299	\$242,111
		Total Benefits	\$307,869	\$322,924	\$352,163	\$352,163	\$343,371
52-Contractual							
01707020	53110	PROFESSIONAL DEVELOPMENT	\$3,212	\$2,335	\$5,100	\$4,350	\$7,100
		<i>Line Item Detail Description</i>					<i>Detail Total</i>
		<i>IPSI/MAPSI Seminar (2)</i>					<i>\$1,600</i>
		<i>APWA Conference</i>					<i>\$1,000</i>
		<i>IRMA Program/Training</i>					<i>\$1,000</i>
		<i>Employee Development</i>					<i>\$1,500</i>
		<i>Operator Training</i>					<i>\$2,000</i>
							<i>Detail Total</i>
							<i>\$7,100</i>
01707020	54250	TRAVEL AND LODGING	\$2,349	\$0	\$2,500	\$2,500	\$4,000
		<i>Line Item Detail Description</i>					<i>Detail Total</i>
		<i>Travel and Lodging</i>					<i>\$4,000</i>
							<i>Detail Total</i>
							<i>\$4,000</i>
01707020	54300	TELECOMMUNICATIONS	\$4,987	\$2,150	\$1,600	\$4,200	\$5,000
		<i>Line Item Detail Description</i>					<i>Detail Total</i>
		<i>Telecommunications</i>					<i>\$5,000</i>
							<i>Detail Total</i>
							<i>\$5,000</i>
01707020	54611	OTHER SERVICES	\$0	\$2,886	\$0	\$0	\$0
01707020	54630	DUES AND SUBSCRIPTIONS	\$0	\$0	\$475	\$475	\$475
		<i>Line Item Detail Description</i>					<i>Detail Total</i>
		<i>IL Arborist Assoc Certificate</i>					<i>\$300</i>
		<i>Intl Arborist Society</i>					<i>\$175</i>
							<i>Detail Total</i>
							<i>\$475</i>
01707020	54640	OUTSIDE REPAIR AND MAINTENANCE	\$47,080	\$22,054	\$20,941	\$52,500	\$65,000
		<i>Line Item Detail Description</i>					<i>Detail Total</i>
		<i>Tree Removals</i>					<i>\$16,000</i>
		<i>Tree Safety/Pruning Maintenance</i>					<i>\$47,500</i>
		<i>Aerial Equip Safety Inspection</i>					<i>\$1,500</i>
							<i>Detail Total</i>
							<i>\$65,000</i>
01707020	54645	TREE REPLACEMENTS	\$24,960	\$26,982	\$25,000	\$25,000	\$25,000

FY 2022 Budget



		2019 Actual	2020 Actual	2021 Budget	2021 Estimated	FY 2022 Budget
		<i>Line Item Detail Description</i>			<i>Detail Total</i>	
		<i>Tree Replacement</i>				
					\$25,000	
					<i>Detail Total</i>	
					\$25,000	
01707020	54900	DISPOSAL/DEBRIS AND WASTE	\$0	\$2,030	\$1,000	\$1,000
		<i>Line Item Detail Description</i>			<i>Detail Total</i>	
		<i>Wood Chip Disposal</i>				
					\$500	
		<i>Log Disposal</i>				
					\$500	
					<i>Detail Total</i>	
					\$1,000	
		Total Contractual Services	\$82,588	\$58,436	\$56,616	\$90,025
53-Supplies						\$107,575
01707020	56100	UNIFORMS & CLOTHING	\$4,996	\$5,004	\$6,400	\$6,400
		<i>Line Item Detail Description</i>			<i>Detail Total</i>	
		<i>Uniforms</i>				
					\$4,400	
		<i>Safety Equipment</i>				
					\$2,000	
					<i>Detail Total</i>	
					\$6,400	
01707020	56220	OPERATING SUPPLIES	\$468	\$530	\$3,300	\$3,300
		<i>Line Item Detail Description</i>			<i>Detail Total</i>	
		<i>Site Restoration Materials</i>				
					\$800	
		<i>Landscaping & Tree Supplies</i>				
					\$2,000	
		<i>Tree Watering "Gators"</i>				
					\$500	
					<i>Detail Total</i>	
					\$3,300	
01707020	56230	SMALL TOOLS AND EQUIPMENT	\$1,230	\$1,812	\$2,500	\$2,275
		<i>Line Item Detail Description</i>			<i>Detail Total</i>	
		<i>Equipment Replacement & Repair</i>				
					\$1,250	
		<i>Forestry Tools & Equipment</i>				
					\$1,250	
		<i>Hand Tools</i>				
					\$500	
					<i>Detail Total</i>	
					\$3,000	
		Total Supplies	\$6,695	\$7,346	\$12,200	\$11,975
59-IMRF PENSION						\$12,700
01707020	52061	RETIREMENT PLAN CONTRIBUTION	\$101,462	\$134,774	\$137,168	\$137,168
		Total IMRF PENSION	\$101,462	\$134,774	\$137,168	\$137,168
		Total Expenses	\$1,347,812	\$1,368,117	\$1,454,787	\$1,492,971
						\$1,524,112

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 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated Projection	FY 2022 Budget
Expenditures					
OT-Board of Fire/Police *	\$ -	\$ -	\$ 3,000	\$ -	\$ 3,000
Contractual Services	\$ 13,296	25,108	44,195	21,195	44,195
Supplies	\$ 10,473	1,682	7,270	4,770	7,270
Total	\$ 23,769	\$ 26,790	\$ 54,465	\$ 25,965	\$ 54,465

Notes:

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

FY 2022 Budget



			2019 Actual	2020 Actual	2021 Budget	2021 Estimated	FY 2022 Budget	
MUSEUM								
52-Contractual								
01808000	54290	UTILITIES	\$828	\$1,598	\$3,000	\$3,000	\$3,000	
01808000	54300	TELECOMMUNICATIONS	\$893	\$855	\$1,100	\$1,100	\$1,100	
			<i>Line Item Detail Description</i>			<i>Detail Total</i>		
			<i>Alarm Phone</i>				\$400	
							\$700	
						<i>Detail Total</i>	\$1,100	
01808000	54920	CLEANING SERVICES	\$1,260	\$210	\$120	\$120	\$120	
			Total Contractual Services			\$4,220	\$4,220	\$4,220
			Total Expenses			\$4,220	\$4,220	\$4,220
EMERGENCY								
53-Supplies								
01808010	56220	OPERATING SUPPLIES	\$131	\$67	\$2,500	\$0	\$2,500	
			Total Supplies			\$2,500	\$0	\$2,500
			Total Expenses			\$2,500	\$0	\$2,500
BOARD OF FIRE & 50-Salaries								
01808020	50020	OVERTIME	\$0	\$0	\$3,000	\$0	\$3,000	
			Total Salaries			\$3,000	\$0	\$3,000
52-Contractual								
01808020	53110	PROFESSIONAL DEVELOPMENT	\$0	\$0	\$750	\$750	\$750	
			<i>Line Item Detail Description</i>			<i>Detail Total</i>		
			<i>Training and Education Conferences</i>				\$750	
						<i>Detail Total</i>	\$750	
01808020	54260	ADVERTISING	\$21	\$0	\$800	\$800	\$800	
			<i>Line Item Detail Description</i>			<i>Detail Total</i>		
			<i>Legal Notices-Fire & Police</i>				\$800	
						<i>Detail Total</i>	\$800	
01808020	54270	PRINTING AND DUPLICATING	\$0	\$0	\$250	\$250	\$250	
			<i>Line Item Detail Description</i>			<i>Detail Total</i>		
			<i>Supplies</i>				\$250	
						<i>Detail Total</i>	\$250	
01808020	54310	POSTAGE	\$154	\$50	\$250	\$250	\$250	
			<i>Line Item Detail Description</i>			<i>Detail Total</i>		
							\$250	
						<i>Detail Total</i>	\$250	
01808020	54610	PROFESSIONAL SVCS	\$8,918	\$13,898	\$35,000	\$12,000	\$35,000	
			<i>Line Item Detail Description</i>			<i>Detail Total</i>		
			<i>Polygraph, Psych, Medical Exams</i>				\$18,000	
			<i>Recruitment Services</i>				\$1,000	
			<i>Legal-FD/PD</i>				\$4,000	
			<i>PD Testing/Services</i>				\$5,000	
			<i>FD Work</i>				\$7,000	
						<i>Detail Total</i>	\$35,000	
01808020	54611	OTHER SERVICES	\$0	\$6,475	\$0	\$0		

FY 2022 Budget



			2019 Actual	2020 Actual	2021 Budget	2021 Estimated	FY 2022 Budget	
01808020	54630	DUES AND SUBSCRIPTIONS	\$0	\$750	\$400	\$400	\$400	
			<i>Line Item Detail Description</i>		<i>Detail Total</i>			
							\$400	
					<i>Detail Total</i>		\$400	
Total Contractual Services			\$9,093	\$21,173	\$37,450	\$14,450	\$37,450	
53-Supplies								
01808020	56220	OPERATING SUPPLIES	\$84	\$61	\$770	\$770	\$770	
			<i>Line Item Detail Description</i>		<i>Detail Total</i>			
			<i>Office/Testing Supplies</i>				\$770	
					<i>Detail Total</i>		\$770	
Total Supplies			\$84	\$61	\$770	\$770	\$770	
Total Expenses			\$9,177	\$21,234	\$41,220	\$15,220	\$41,220	
SAFETY								
53-Supplies								
01808030	56220	OPERATING SUPPLIES	\$9,174	\$664	\$1,500	\$1,500	\$1,500	
			<i>Line Item Detail Description</i>		<i>Detail Total</i>			
			<i>Misc. Supplies</i>				\$600	
			<i>First Aid Supplies</i>				\$900	
					<i>Detail Total</i>		\$1,500	
01808030	56240	BOOKS AND PUBLICATIONS	\$557	\$557	\$500	\$500	\$500	
			<i>Line Item Detail Description</i>		<i>Detail Total</i>			
			<i>Posters</i>				\$300	
			<i>Safety Booklets & Magazines</i>				\$200	
					<i>Detail Total</i>		\$500	
Total Supplies			\$9,731	\$1,221	\$2,000	\$2,000	\$2,000	
Total Expenses			\$9,731	\$1,221	\$2,000	\$2,000	\$2,000	
EMPLOYEE								
52-Contractual								
01808040	54610	PROFESSIONAL SERVICES	\$155	\$94	\$1,000	\$1,000	\$1,000	
			<i>Line Item Detail Description</i>		<i>Detail Total</i>			
			<i>Employee Suggestion Program</i>				\$1,000	
					<i>Detail Total</i>		\$1,000	
01808040	54611	OTHER SERVICES	\$0	\$0	\$0	\$0	\$0	
			Total Contractual Services		\$155	\$94	\$1,000	\$1,000
53-Supplies								
01808040	56210	OFFICE SUPPLIES	\$0	\$0	\$0	\$0	\$0	
01808040	56220	OPERATING SUPPLIES	\$374	\$332	\$1,000	\$1,000	\$1,000	
01808040	56240	BOOKS AND PUBLICATIONS	\$0	\$0	\$0	\$0	\$0	
			Total Supplies		\$374	\$332	\$1,000	\$1,000
			Total Expenses		\$528	\$427	\$2,000	\$2,000
URBAN AFFAIRS								
53-Supplies								
01808050	56220	OPERATING SUPPLIES	\$154	\$0	\$1,000	\$1,000	\$1,000	
			<i>Line Item Detail Description</i>		<i>Detail Total</i>			
			<i>Supplies & Flyers</i>				\$500	

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 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated Projection	FY 2022 Budget
Expenditures					
Salaries	\$ 68,220	\$ 17,138	\$ 50,000	\$ 50,000	\$ 50,000
Contractual Services	578,420	785,650	668,400	689,400	725,750
Supplies	7,792	9,399	9,000	9,000	9,000
Debt Service Transfer	688,075	751,713	693,150	693,150	715,688
Transfer to Refuse Fund	0	0	0	142,228	0
Transfer to Vehicle & Equip	100,000	100,000	100,000	100,000	100,000
Transfer to Local Road Fund	0	0	0	100,000	0
Transfer to Police Pension Fund	500,000	0	0	0	0
Transfer to IMRF	100,000	0	0	0	0
Transfer to Fire Pension Fund	500,000	0	0	0	0
Transfer to the Fire Stations Fund	821,858	0	0	0	0
Total	\$ 3,364,365	\$ 1,663,900	\$ 1,520,550	\$ 1,783,778	\$ 1,600,438

FY 2022 Budget



		2019 Actual	2020 Actual	2021 Budget	2021 Estimated	FY 2022 Budget
ADMINISTRATIVE	OVERHEAD					
-						
01909000	54992 BUSINESS ASSISTANCE PROGRAM	\$0	\$2,000	\$0	\$1,000	\$5,000
	Total	\$0	\$2,000	\$0	\$1,000	\$5,000
50-Salaries						
01909000	50025 SPECIAL DETAIL	\$68,220	\$17,139	\$50,000	\$50,000	\$50,000
	Total Salaries	\$68,220	\$17,139	\$50,000	\$50,000	\$50,000
51-Benefits						
01909000	52065 FICA CONTRIBUTION	-\$8	-\$42	\$0	\$0	\$0
	Total Benefits	-\$8	-\$42	\$0	\$0	\$0
52-Contractual						
01909000	54270 PRINTING AND DUPLICATING	\$5,562	\$6,704	\$3,000	\$3,000	\$3,000
	<i>Line Item Detail Description</i>					<i>Detail Total</i>
	City Window Envelopes					\$1,000
	City Regular Envelopes					\$2,000
						Detail Total
						\$3,000
01909000	54286 IT/CITY-WIDE EQUIPMENT CHBK	\$15,000	\$15,750	\$16,700	\$16,700	\$17,050
01909000	54300 TELECOMMUNICATIONS	\$16,446	\$38,246	\$75,000	\$40,000	\$40,000
01909000	54310 POSTAGE	\$4,473	\$5,496	\$6,000	\$6,000	\$6,000
01909000	54610 PROFESSIONAL SERVICES	\$128,625	\$93,350	\$125,800	\$179,500	\$189,500
	<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
	Accounting Services					\$60,000
						Detail Total
						\$189,500
01909000	54612 CITY ATTORNEY	\$339,369	\$418,068	\$360,000	\$360,000	\$360,000
01909000	54613 CITY PROSECUTOR	\$38,845	\$36,668	\$40,000	\$40,000	\$42,000
01909000	54616 TAX SHARING	\$4,942	\$1,580	\$4,000	\$4,000	\$4,000
	<i>Line Item Detail Description</i>					<i>Detail Total</i>
	Hotel Tax Rebate (2% per Quarter)					\$4,000
						Detail Total
						\$4,000
01909000	54619 ENGINEERING SERVICES	\$25,000	\$30,000	\$28,000	\$28,000	\$28,000
01909000	54620 RENTAL AND LEASE PURCHASE	\$158	\$0	\$0	\$0	\$0
01909000	54640 OUTSIDE REPAIR AND MAINTENANCE	\$0	\$1,096	\$1,200	\$1,200	\$1,200
	<i>Line Item Detail Description</i>					<i>Detail Total</i>
	City Postage Machine					\$1,200

FY 2022 Budget



			2019 Actual	2020 Actual	2021 Budget	2021 Estimated	FY 2022 Budget
			<i>Detail Total</i>				\$1,200
01909000	54991	TEMPORARY FAMILY ASSISTANCE	\$0	\$0	\$5,000	\$0	\$0
01909000	54614	GRANT REIMB EXPENSES	\$0	\$22,242	\$0	\$0	\$0
01909000	54618	COVID EXPENSES	\$0	\$89,491	-\$50	\$0	\$0
01909000	54993	SALVATION ARMY GRANT	\$0	\$25,000	\$0	\$10,000	\$30,000
Total Contractual Services			\$578,420	\$783,691	\$664,650	\$688,400	\$720,750
53-Supplies							
01909000	56210	OFFICE SUPPLIES	\$7,792	\$9,399	\$9,000	\$9,000	\$9,000
			<i>Line Item Detail Description</i>				<i>Detail Total</i>
			<i>City Copy Paper</i>				\$8,500
			<i>Postage Meter Supplies</i>				\$500
Total Supplies			\$7,792	\$9,399	\$9,000	\$9,000	\$9,000
56-Other Financing							
01909000	80025	TSR TO VEHICLE/EQUP FUND	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
01909000	80047	TSFR TO DEBT SERVICE	\$688,075	\$751,713	\$693,150	\$693,150	\$715,688
01909000	80061	TSR TO LOCAL ROAD FUND	\$0	\$0	\$0	\$100,000	\$0
01909000	80062	TSR TO POLICE PENSION FUND	\$500,000	\$0	\$0	\$0	\$0
01909000	80063	TSR TO FIRE PENSION FUND	\$500,000	\$0	\$0	\$0	\$0
01909000	80083	TSR TO FIRE STATIONS FUND	\$821,859	\$0	\$0	\$0	\$0
01909000	59811	IMRF EXPENSE	\$100,000	\$0	\$0	\$0	\$0
01909000	80016	TSR TO REFUSE FUND	\$0	\$0	\$0	\$142,228	\$0
Total Other Financing Uses			\$2,709,934	\$851,713	\$793,150	\$1,035,378	\$815,688

FUND SUMMARIES

MOTOR FUEL TAX FUND (03)

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

	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted Budget	FY 2021 Estimated Projection	FY 2022 Budget
Revenue					
State Motor Fuel Tax (MFT)	\$ 616,063	\$ 514,344	\$ 450,000	\$ 525,000	\$ 525,000
MFT Additional Allotment	174,526	362,650	310,000	360,000	360,000
MFT Rebuild Illinois	0	529,406	529,406	529,406	529,406
Investment Earnings	8,165	338	500	500	500
Miscellaneous	0	0	0	0	0
Total Revenue	798,754	1,406,739	1,289,906	1,414,906	1,414,906
Expenditures					
Contractual Services	0	0	0	0	0
Supplies	0	0	0	0	0
Capital Outlay	592,275	600,000	600,000	600,000	600,000
MFT Rebuild Illinois			529,406		800,000
Total Expenditures	592,275	600,000	1,129,406	600,000	1,400,000
Surplus (Deficit)	206,479	806,739	160,500	814,906	14,906
Ending Fund Balance	\$ 367,755	\$ 1,174,494	\$ 1,203,159	\$ 1,989,400	\$ 2,004,306
	<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.

FY 2022 Budget



			2019 Actual	2020 Actual	2021 Budget	2021 Estimated	FY 2022 Budget
MOTOR FUEL TAX							
42-Intergov.							
03	42630	MOTOR FUEL TAX	\$616,063	\$514,344	\$450,000	\$525,000	\$525,000
03	42631	MFT RENEWAL FUND ALLOTMENT	\$174,526	\$362,650	\$310,000	\$360,000	\$360,000
03	42632	MFT REBUILD IL	\$0	\$529,406	\$529,406	\$529,406	\$529,406
Total Intergov. Revenues			\$790,589	\$1,406,401	\$1,289,406	\$1,414,406	\$1,414,406
46-Investment							
03	47710	INVESTMENT EARNINGS	\$8,166	\$338	\$500	\$500	\$500
Total Investment Earnings			\$8,166	\$338	\$500	\$500	\$500
Total Revenues			\$798,755	\$1,406,739	\$1,289,906	\$1,414,906	\$1,414,906
MFT OPERATIONS							
54-Capital							
03705000	60020	IMPROVEMENTS NOT TO BUILDINGS	\$592,275	\$600,000	\$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	\$529,406	\$0	\$800,000
			<i>Line Item Detail Description</i>			<i>Detail Total</i>	
			<i>Build Illinois Grant Program</i>			<i>\$800,000</i>	
						<i>Detail Total</i>	
						<i>\$800,000</i>	
Total Capital Expenditures			\$592,275	\$600,000	\$1,129,406	\$600,000	\$1,400,000
Total Expenses			\$592,275	\$600,000	\$1,129,406	\$600,000	\$1,400,000

E911 FUND (04)

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

	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted Budget	FY 2021 Estimated Projection	FY 2022 Budget
Revenue					
Property Taxes	\$ 706,712	\$ 710,895	\$ 700,000	\$ 700,000	\$ 700,000
Investment Earnings	740	1	500	0	0
Other Financing Sources	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Total Revenue	707,452	710,896	700,500	700,000	700,000
Expenditures					
Contractual Services	655,878	529,296	815,000	720,300	688,200
Supplies	297	545	2,500	2,500	2,500
Capital Outlay	0	33,821	100,000	30,000	30,000
Total Expenditures	656,175	563,662	917,500	752,800	720,700
Surplus (Deficit)	51,277	147,234	(217,000)	(52,800)	(20,700)
Ending Fund Balance	\$ 1,349,130	\$ 1,496,364	\$ 921,831	\$ 1,443,564	\$ 1,422,864
	<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 as the prior year 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. The Fund is within fund balance parameters.

FY 2022 Budget



			2019 Actual	2020 Actual	2021 Budget	2021 Estimated	FY 2022 Budget
911 FUND							
40-Property Taxes							
04	40015	CURRENT LEVY	\$706,712	\$710,895	\$700,000	\$700,000	\$700,000
04	40023	TSR FROM LIABILITY INSURANCE	\$0	\$0	\$0	\$0	\$0
Total Property Taxes			\$706,712	\$710,895	\$700,000	\$700,000	\$700,000
46-Investment							
04	47710	INVESTMENT EARNINGS	\$741	\$1	\$500	\$0	\$0
Total Investment Earnings			\$741	\$1	\$500	\$0	\$0
Total Revenues			\$707,453	\$710,896	\$700,500	\$700,000	\$700,000
911 OPERATIONS							
52-Contractual							
04005005	54040	ADMINISTRATIVE FEES	\$51,500	\$55,000	\$75,000	\$75,000	\$75,000
04005005	54280	LIABILITY INSURANCE CHARGEBACK	\$17,000	\$17,000	\$25,000	\$25,000	\$25,000
04005005	54286	EQUIPMENT CHARGEBACK	\$60,000	\$63,000	\$80,000	\$80,000	\$68,200
04005005	54300	TELECOMMUNICATIONS	\$97,182	\$70,511	\$111,766	\$65,600	\$77,000
			<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>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>NW Central Dispatch/Emerg Mgt</i>			<i>\$22,000</i>	
						<i>Detail Total</i>	
04005005	54610	PROFESSIONAL SERVICES	\$426,152	\$319,542	\$504,500	\$464,000	\$429,500
			<i>Line Item Detail Description</i>			<i>Detail Total</i>	
			<i>NWCDS Fees</i>			<i>\$400,000</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>	
04005005	54640	OUTSIDE REPAIR AND MAINTENANCE	\$4,044	\$4,243	\$18,500	\$10,700	\$13,500
			<i>Line Item Detail Description</i>			<i>Detail Total</i>	
			<i>CCTV Recorder - Surveillix</i>			<i>\$2,500</i>	
			<i>Fire Radio Maintenance</i>			<i>\$3,000</i>	
			<i>Base Station Maintenance</i>			<i>\$3,000</i>	
			<i>Siren Maintenance & Service</i>			<i>\$5,000</i>	
						<i>Detail Total</i>	
Total Contractual Services			\$655,878	\$529,296	\$814,766	\$720,300	\$688,200
53-Supplies							
04005005	56230	SMALL TOOLS AND EQUIPMENT	\$298	\$545	\$2,500	\$2,500	\$2,500

FY 2022 Budget



		2019 Actual	2020 Actual	2021 Budget	2021 Estimated	FY 2022 Budget	
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
<i>EOC Equipment</i>						\$2,500	
					<i>Detail Total</i>	\$2,500	
	Total Supplies	\$298	\$545	\$2,500	\$2,500	\$2,500	
54-Capital 04005005 60030	MACHINERY AND EQUIPMENT	\$0	\$33,821	\$97,995	\$30,000	\$30,000	
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
<i>RPLC Emergency Outdoor Warning Siren</i>						\$30,000	
					<i>Detail Total</i>	\$30,000	
	Total Capital Expenditures	\$0	\$33,821	\$97,995	\$30,000	\$30,000	
	Total Expenses	\$656,175	\$563,662	\$915,261	\$752,800	\$720,700	

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 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated Projection	FY 2022 Budget
Revenue					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer in from General Fund	688,075	751,713	693,150	693,150	715,688
Other Financing Sources	0	0	0	0	0
Total Revenue	688,075	751,713	693,150	693,150	715,688
Expenditures					
Contractual Services	475	475	500	500	500
Transfer to Vehicle & Equipment	25,000	0	0		
Transfer to General Fund	0	0	10,000	10,000	
Debt Service	688,076	751,713	693,150	693,150	715,688
Total Expenditures	713,551	752,188	703,650	703,650	716,188
Surplus (Deficit)	(25,476)	(475)	(10,500)	(10,500)	(500)
Ending Fund Balance	\$ 17,515	\$ 17,040	\$ 6,519	\$ 6,540	\$ 6,040
	<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.
- 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.

FY 2022 Budget



		2019 Actual	2020 Actual	2021 Budget	2021 Estimated	FY 2022 Budget
DEBT SERVICE						
46-Investment						
47	47710	INVESTMENT EARNINGS	\$0	\$0	\$0	\$0
Total Investment Earnings			\$0	\$0	\$0	\$0
48-Other Financing						
47	49901	TSR FROM GENERAL	\$688,075	\$751,713	\$693,150	\$693,150
Total Other Financing Scrs			\$688,075	\$751,713	\$693,150	\$693,150
Total Revenues			\$688,075	\$751,713	\$693,150	\$693,150
DEBT SERVICE						
52-Contractual						
47002010	54211	PAYING AGENT FEES	\$475	\$475	\$500	\$500
Total Contractual Services			\$475	\$475	\$500	\$500
55-Debt Service						
47002010	70100	PRINCIPAL PAYMENTS	\$595,000	\$675,000	\$635,000	\$635,000
		<i>Line Item Detail Description</i>				<i>Detail Total</i>
		<i>2012 (2004) Bond - Matures FY 2023</i>				<i>\$675,000</i>
						<i>Detail Total</i>
						<i>\$675,000</i>
47002010	70110	INTEREST	\$93,076	\$76,714	\$58,150	\$58,150
		<i>Line Item Detail Description</i>				<i>Detail Total</i>
		<i>2012 (2004) Bond - Matures FY 2023</i>				<i>\$40,688</i>
						<i>Detail Total</i>
						<i>\$40,688</i>
Total Debt Service			\$688,076	\$751,714	\$693,150	\$693,150
56-Other Financing						
47002010	80025	TSR TO VEHICLE & EQUIPMENT FUN	\$25,000	\$0	\$0	\$0
47002010	80001	TSR TO GENERAL FUND	\$0	\$0	\$10,000	\$10,000
Total Other Financing Uses			\$25,000	\$0	\$10,000	\$10,000
Total Expenses			\$713,551	\$752,189	\$703,650	\$703,650

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 2019 Actual	FY 2020 Actual	FY 2021 Adopted Budget	FY 2021 Estimated Projection	FY 2022 Budget
Revenue					
Property Tax Levy/SSAs	\$ 1,220,573	\$ 1,228,362	\$ 1,220,000	\$ 1,235,000	\$ 1,220,000
Home Rule Motor Fuel Tax	299,506	217,162	275,000	250,000	250,000
Natural Gas Tax	595,966	527,644	525,000	525,000	525,000
Intergovernmental/Grants	151,169	417,460	500,000	500,000	1,500,000
Investment Earnings	22,196	6,180	10,250	1,250	1,250
Miscellaneous	15,271	0	0	0	0
Reimbursements	6,367	88,540	500,000	0	0
Other Financing Sources	1,060,000	0	0	100,000	0
Total Revenue	3,371,047	2,485,347	3,030,250	2,611,250	3,496,250
Expenditures					
Contractual Services	849,006	808,153	877,500	862,005	832,500
Supplies	286,577	195,163	260,800	255,165	351,000
Capital Outlay	2,428,879	1,722,165	2,510,000	1,400,000	2,065,000
Other Financing Uses	0	0	0	0	0
Total Expenditures	3,564,461	2,725,481	3,648,300	2,517,170	3,248,500
Surplus (Deficit)	(193,415)	(240,134)	(618,050)	94,080	247,750
Ending Fund Balance	\$ 355,783	\$ 115,649	\$ 105,043	\$ 209,729	\$ 457,479
	<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.
- 5) The City Council approved a budget amendment in FY 2021 to transfer \$100,000 from the General Fund to increase fund balance.
- 6) Estimates for FY 2021 were adjusted due to the timing of projects.

FY 2022 Budget



		2019 Actual	2020 Actual	2021 Budget	2021 Estimated	FY 2022 Budget				
		<i>Line Item Detail Description</i>			<i>Detail Total</i>					
		Roadway & Bridge Engineering			\$30,000					
					<i>Detail Total</i>					
61705010	54620	RENTAL AND LEASE PURCHASE	\$6,822	\$0	\$10,000	\$7,750	\$15,000			
		<i>Line Item Detail Description</i>			<i>Detail Total</i>					
		Rental - Pavement Grinder			\$12,000					
		Rental - Salt Conveyor			\$3,000					
					<i>Detail Total</i>					
61705010	54640	OUTSIDE REPAIR AND MAINTENANCE	\$297,102	\$301,482	\$320,287	\$325,755	\$410,000			
		<i>Line Item Detail Description</i>			<i>Detail Total</i>					
		Street Light Maintenance & Repairs			\$9,000					
		Guardrail & Fence Repairs			\$5,000					
		Pavement Preservation			\$70,000					
		Bikepath Maintenance & Repairs			\$15,000					
		ROW Landscape/Entry Sign Repairs			\$38,000					
		Crack Sealing			\$50,000					
		Pavement Patching - Various Locations			\$100,000					
		IDOT/CCDOT Signal Maintenance & Repairs			\$58,000					
		Street Lane Markings			\$65,000					
					<i>Detail Total</i>					
61705010	54900	DISPOSAL / DEBRIS AND WASTE	\$147	\$160	\$2,500	\$2,500	\$2,500			
		<i>Line Item Detail Description</i>			<i>Detail Total</i>					
		Disposal / Debris and Waste			\$2,500					
					<i>Detail Total</i>					
					\$2,500					
		Total Contractual Services			\$404,005		\$408,153	\$462,560	\$462,005	\$582,500
53-Supplies										
61705010	56220	OPERATING SUPPLIES	\$100,643	\$98,220	\$117,106	\$114,665	\$136,000			
		<i>Line Item Detail Description</i>			<i>Detail Total</i>					
		Traffic Sign Material			\$30,000					
		Retaining Wall Block Pavers			\$1,000					
		Asphalt Materials			\$70,000					
		Site Restoration Materials			\$15,000					
		Shop Materials & Supplies			\$6,000					
		Emergency Materials & Supplies			\$4,000					
		Construction Materials			\$10,000					
					<i>Detail Total</i>					
					\$136,000					
61705010	56230	SMALL TOOLS AND EQUIPMENT	\$2,843	\$3,102	\$3,500	\$3,500	\$3,500			
		<i>Line Item Detail Description</i>			<i>Detail Total</i>					
		Sign Shop Tools & Equipment			\$600					
		Tools, Shovels, Rakes, Brooms			\$1,100					
		Street Saw Blades			\$1,800					
					<i>Detail Total</i>					
					\$3,500					
61705010	56260	SNOW REMOVAL SUPPLIES	\$168,708	\$81,210	\$120,000	\$120,000	\$189,000			
		<i>Line Item Detail Description</i>			<i>Detail Total</i>					
		Road Salt / Est. \$85 Per Ton			\$153,000					
		Liquid Salt Treatment			\$36,000					
					<i>Detail Total</i>					
					\$189,000					
61705010	57280	REPAIR & MAINTENANCE SUPPLIES	\$14,382	\$12,632	\$17,500	\$17,000	\$22,500			



		2019 Actual	2020 Actual	2021 Budget	2021 Estimated	FY 2022 Budget	
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		<i>Street Light Repairs</i>				<i>\$5,500</i>	
		<i>Snowplow Blades & Repair Parts</i>				<i>\$15,000</i>	
		<i>Barricade Repair Parts</i>				<i>\$2,000</i>	
						<i>Detail Total</i>	<i>\$22,500</i>
	Total Supplies	\$286,577	\$195,164	\$258,106	\$255,165	\$351,000	
54-Capital							
61705010	60020 IMPROVEMENTS NOT TO BUILDINGS	\$1,924,804	\$1,316,681	\$2,009,183	\$900,000	\$1,565,000	
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		<i>Road Reconstruction Project - Smith/Yarrow Area</i>				<i>\$25,000</i>	
		<i>Arbor Drive Roadway (CDBG Grant)</i>				<i>\$450,000</i>	
		<i>Sidewalk & Curb Program</i>				<i>\$180,000</i>	
		<i>Intersection Improvements - Wilke & Algonquin (FTP Grant)</i>				<i>\$375,000</i>	
		<i>Bridge Repairs (Various Locations)</i>				<i>\$50,000</i>	
		<i>ADA Plan Improvements</i>				<i>\$25,000</i>	
		<i>Bike Path - Quentin (Euclid/Hartung)</i>				<i>\$120,000</i>	
		<i>Bridge Repairs - Meadowbrook</i>				<i>\$115,000</i>	
		<i>Hicks Rd Bike Path-Kirchoff to Countryside Park</i>				<i>\$170,000</i>	
		<i>City Entry Markers- Various Locations</i>				<i>\$30,000</i>	
		<i>Road Resurfacing - Wilke Rd Const./ Eng.</i>				<i>\$25,000</i>	
						<i>Detail Total</i>	<i>\$1,565,000</i>
61705010	60080 ANNUAL STREET PROGRAM	\$504,075	\$405,484	\$502,545	\$500,000	\$500,000	
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		<i>Annual Street Program</i>				<i>\$500,000</i>	
						<i>Detail Total</i>	<i>\$500,000</i>
	Total Capital Expenditures	\$2,428,879	\$1,722,165	\$2,511,728	\$1,400,000	\$2,065,000	
	Total Expenses	\$3,119,461	\$2,325,482	\$3,232,394	\$2,117,170	\$2,998,500	

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 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated Projection	FY 2022 Budget
Revenue					
Taxes	249,129	381,114	250,000	250,000	250,000
Investment Earnings	41	35	100	100	100
Other Financing Use	0	0	0	0	0
Total Revenue	249,170	381,149	250,100	250,100	250,100
Expenditures					
Contractual Services	56,503	58,466	72,500	72,500	72,500
Debt Service	0	0	0	0	0
Total Expenditures	56,503	58,466	72,500	72,500	72,500
Surplus (Deficit)	192,667	322,683	177,600	177,600	177,600
Ending Fund Balance	(1,157,011)	(834,328)	(789,827)	(656,728)	(479,128)
	<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.

FY 2022 Budget



		2019 Actual	2020 Actual	2021 Budget	2021 Estimated	FY 2022 Budget	
TIF #2 KIRCHOFF							
40-Property Taxes							
37	40086	CURRENT LEVY - TIF	\$249,129	\$381,114	\$250,000	\$250,000	\$250,000
Total Property Taxes			\$249,129	\$381,114	\$250,000	\$250,000	\$250,000
46-Investment							
37	47710	INVESTMENT EARNINGS	\$41	\$35	\$100	\$100	\$100
Total Investment Earnings			\$41	\$35	\$100	\$100	\$100
Total Revenues			\$249,170	\$381,149	\$250,100	\$250,100	\$250,100
TIF #2 TIF							
52-Contractual							
37002030	54040	ADMINISTRATIVE FEES	\$56,253	\$57,941	\$70,000	\$70,000	\$70,000
37002030	54610	PROFESSIONAL SERVICES	\$250	\$525	\$2,500	\$2,500	\$2,500
Total Contractual Services			\$56,503	\$58,466	\$72,500	\$72,500	\$72,500
Total Expenses			\$56,503	\$58,466	\$72,500	\$72,500	\$72,500

WORKING DRAFT is an estimate for the TIF.

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 Actual	FY 2021 Budget	FY 2021 Estimate	FY 2022 Budget	FY 2023 Estimate	FY 2024 Estimate	FY 2025 Estimate	FY 2026 Estimate	FY 2027 Estimate	FY 2028 Estimate	FY 2029 Estimate	FY 2030 Estimate
Revenues																
Annual Tax Increment	\$ -	\$ 1,244,369	\$ 2,950,423	\$ 3,622,731	\$ 1,964,583	\$ 3,300,000	\$ 1,700,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ -	\$ -
Interest Earnings	0	50	221	1,330	250	250	0	250	250	250	250	250	250	250	0	0
Total Revenue	0	1,244,419	2,950,644	3,624,061	1,964,833	3,300,250	1,700,000	3,000,250	0	0						
Expenditures																
Contractual & Other Services	50,178	713,929	191,933	16,560	4,896	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	0	0
TIF Payment to A.J. Gallagher Insurance	0	0	0	6,634,155	1,906,814	3,240,000	1,600,000	2,970,000	2,900,000	2,980,000	2,900,000	2,960,000	2,935,000	2,214,031	0	0
City Administrative Chargeback	50,000	51,500	53,045	54,636	56,275	57,693	57,693	59,423	61,206	63,042	64,933	66,881	68,888	70,954	0	0
Total Expenditures	\$ 100,178	\$ 765,429	\$ 244,978	\$ 6,705,351	\$ 1,967,985	\$ 3,299,693	\$ 1,659,693	\$ 3,031,423	\$ 2,963,206	\$ 3,045,042	\$ 2,966,933	\$ 3,028,881	\$ 3,005,888	\$ 2,286,985	\$ -	\$ -
Surplus (Deficit)	(100,178)	478,990	2,705,666	(3,081,290)	(3,152)	557	40,307	(31,173)	37,044	(44,792)	33,317	(28,631)	(5,638)	713,265	0	0
Ending Fund Balance	\$ (100,178)	\$ 378,813	\$ 3,084,480	\$ 3,189	\$ 37	\$ 5,721	\$ 40,344	\$ 9,171	\$ 46,215	\$ 1,423	\$ 34,740	\$ 6,109	\$ 472	\$ 713,737	\$ -	\$ -
	<i>Year 1</i>	<i>Year 2</i>	<i>Year 3</i>	<i>Year 4</i>	<i>Year 5</i>	<i>Year 6</i>	<i>Year 6</i>	<i>Year 7</i>	<i>Year 8</i>	<i>Year 9</i>	<i>Year 10</i>	<i>Year 11</i>	<i>Year 12</i>	<i>Year 13</i>	<i>Year 14</i>	<i>Year 15</i>

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. IN FY 2022, AJ GALLAGHER WILL PROVIDE AN UPDATED 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.
- 10) Cook County provided a COVID-19 property tax adjustment which affected the overall value of the TIF. AJ Gallagher will be providing an updated estimate in FY 2022.

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

FY 2022 Budget



			2019 Actual	2020 Actual	2021 Budget	2021 Estimated	FY 2022 Budget
TIF #4 GOLF ROAD							
40-Property Taxes							
38	40086	CURRENT LEVY - TIF	\$3,622,731	\$1,964,583	\$3,300,000	\$1,700,000	\$3,000,000
Total Property Taxes			\$3,622,731	\$1,964,583	\$3,300,000	\$1,700,000	\$3,000,000
46-Investment							
38	47710	INVESTMENT EARNINGS	\$1,330	\$250	\$250	\$0	\$250
Total Investment Earnings			\$1,330	\$250	\$250	\$0	\$250
Total Revenues			\$3,624,061	\$1,964,833	\$3,300,250	\$1,700,000	\$3,000,250
TIF #4 TIF							
52-Contractual							
38002030	54040	ADMINISTRATIVE FEES	\$54,636	\$56,275	\$57,693	\$57,693	\$59,423
38002030	54610	PROFESSIONAL SERVICES	\$15,730	\$4,275	\$2,000	\$2,000	\$2,000
38002030	54611	OTHER SERVICES	\$6,634,155	\$1,906,814	\$3,240,000	\$1,600,000	\$2,970,000
Total Contractual Services			\$6,704,521	\$1,967,364	\$3,299,693	\$1,659,693	\$3,031,423
54-Capital							
38002030	60020	IMPROVEMENTS NOT TO BUILDINGS	\$830	\$621	\$0	\$0	\$0
Total Capital Expenditures			\$830	\$621	\$0	\$0	\$0
Total Expenses			\$6,705,351	\$1,967,985	\$3,299,693	\$1,659,693	\$3,031,423

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 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated Projection	FY 2022 Budget
Revenue					
Bond Issuance	\$ 4,262,240	\$ -	\$ -	\$ -	\$ -
Premium on Bond Issuance	318,599	0	0	0	0
Property Tax Levy	0	961,593	946,166	946,166	1,012,722
Interest Earnings	252,993	59,449	100,000	1,000	0
Transfers in	821,859	0	0	0	0
Total Revenue	5,655,691	1,021,042	1,046,166	947,166	1,012,722
Expenditures					
Fire Stations Project	9,483,246	1,473,754	0	0	0
Debt Service	820,151	1,010,575	1,011,673	1,006,232	1,020,869
Transfer to Building & Land Fund	1,060,000	0	0	0	0
Transfer to Local Road Fund	1,060,000	0	0	0	0
Total Expenditures	12,423,398	2,484,329	1,011,673	1,006,232	1,020,869
Surplus (Deficit)	(6,767,706)	(1,463,287)	34,493	(59,066)	(8,147)
Ending Fund Balance	\$ 1,941,244	\$ 477,957	\$ 85,253	\$ 418,891	\$ 410,744
	<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.

FY 2022 Budget



		2019 Actual	2020 Actual	2021 Budget	2021 Estimated	FY 2022 Budget
FIRE STATIONS DEBT SERVICE FUND						
40-Property Taxes						
83	40083 PTAX - FIRE STATIONS DEBT	\$0	\$961,593	\$946,166	\$946,166	\$1,012,722
	Total Property Taxes	\$0	\$961,593	\$946,166	\$946,166	\$1,012,722
46-Investment						
83	47710 INVESTMENT EARNINGS	\$0	\$0	\$0	\$0	\$0
83	47720 2018 BOND INTEREST EARNINGS	\$158,852	\$3,472	\$0	\$0	\$0
83	47721 2019 BOND INTEREST EARNINGS	\$77,734	\$26,570	\$50,000	\$0	\$0
83	47722 IPRIME PMA INT EARNINGS	\$16,407	\$29,407	\$50,000	\$1,000	\$0
	Total Investment Earnings	\$252,993	\$59,449	\$100,000	\$1,000	\$0
48-Other Financing						
83	49901 TSR FROM GENERAL	\$821,859	\$0	\$0	\$0	\$0
83	49904 2019 BOND PROCEEDS	\$4,262,240	\$0	\$0	\$0	\$0
83	49905 2019 BOND PREMIUM	\$318,599	\$0	\$0	\$0	\$0
	Total Other Financing Scrs	\$5,402,697	\$0	\$0	\$0	\$0
56-Other Financing						
83	70116 2019 BOND ISSUANCE COSTS	\$0	\$0	\$0	\$0	\$0
	Total Other Financing Uses	\$0	\$0	\$0	\$0	\$0
	Total Revenues	\$5,655,691	\$1,021,042	\$1,046,166	\$947,166	\$1,012,722
FIRE STATIONS -						
52-Contractual						
83002010	54211 PAYING AGENT FEES	\$0	\$0	\$0	\$475	\$475
	Total Contractual Services	\$0	\$0	\$0	\$475	\$475
56-Other Financing						
83002010	70116 2019 BOND ISSUANCE COSTS	\$54,651	\$0	\$0	\$0	\$0
	Total Other Financing Uses	\$54,651	\$0	\$0	\$0	\$0
	Total Expenses	\$54,651	\$0	\$0	\$475	\$475
FIRE STATIONS						
52-Contractual						
83005050	54610 PROFESSIONAL SERVICES	\$21,489	\$0	\$0	\$0	\$0
	Total Contractual Services	\$21,489	\$0	\$0	\$0	\$0
54-Capital						
83005050	60010 BUILDING IMPROVEMENTS	\$9,407,106	\$1,473,755	-\$5,886,357	\$0	\$0
	Total Capital Expenditures	\$9,407,106	\$1,473,755	-\$5,886,357	\$0	\$0
55-Debt Service						
83005050	70110 INTEREST	\$500,151	\$537,676	\$518,760	\$512,844	\$504,960
	<i>Line Item Detail Description</i>					<i>Detail Total</i>
	2018 Bond - Matures FY 2038					\$340,200
	2019 Bond - Matures FY 2039					\$164,760
						<i>Detail Total</i>
83005050	70100 PRINCIPAL PAYMENTS	\$320,000	\$472,899	\$492,913	\$492,913	\$515,434

FY 2022 Budget



		2019 Actual	2020 Actual	2021 Budget	2021 Estimated	FY 2022 Budget
		<i>Line Item Detail Description</i>				<i>Detail Total</i>
		<i>2019 Bond - Matures FY 2039</i>				<i>\$155,434</i>
		<i>2018 Bond - Matures FY 2038</i>				<i>\$360,000</i>
		<i>Detail Total</i>				<i>\$515,434</i>
Total Debt Service		\$820,151	\$1,010,575	\$1,011,673	\$1,005,757	\$1,020,394
56-Other Financing						
83005050	80061	TSR TO LOCAL ROAD FUND	\$1,060,000	\$0	\$0	\$0
83005050	80033	TSR TO BUILDING & LAND FUND	\$1,060,000	\$0	\$0	\$0
Total Other Financing Uses		\$2,120,000	\$0	\$0	\$0	\$0
Total Expenses		\$12,368,746	\$2,484,330	-\$4,874,684	\$1,005,757	\$1,020,394

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 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated Projection	FY 2022 Budget
Revenue					
Taxes (SSAs)	\$ 203	\$ -	\$ -	\$ -	\$ -
Charges for Service	11,559,228	11,646,854	11,635,000	11,645,000	11,700,000
Investment Earnings	185,938	(382,647)	50,000	2,000	2,000
Miscellaneous	37,939	4,897	6,000	6,000	6,000
Total Revenue	11,783,308	11,269,104	11,691,000	11,653,000	11,708,000
<i>*Negative investment earnings relates to the holdings per the City's JAWA Agreement (City of Chicago).</i>					
Expenses					
Salaries	1,374,509	1,271,773	1,627,568	1,627,568	1,782,993
Benefits	373,195	393,661	438,634	438,634	425,252
IMRF	169,548	220,309	248,998	248,998	219,364
Contractual Services	2,471,681	2,426,070	2,753,760	2,686,060	2,936,146
JAWA/Water Supply	3,749,742	3,589,404	3,900,000	3,900,000	4,095,000
Supplies	257,786	206,760	284,525	248,950	303,725
Capital Outlay	3,410,000	4,340,720	2,765,000	2,580,000	3,210,000
Debt Service	463,492	453,068	475,293	475,293	476,889
Total Expenses	12,269,952	12,901,764	12,493,778	12,205,503	13,449,369
Surplus (Deficit)	(486,644)	(1,632,660)	(802,778)	(552,503)	(1,741,369)
Ending Fund Balance Equivalent	\$ 4,134,531	\$ 5,684,183	\$ 1,020,707	\$ 5,131,680	\$ 3,390,311
	<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 2022 Budget



			2019 Actual	2020 Actual	2021 Budget	2021 Estimated	FY 2022 Budget
UTILITIES FUND							
40-Property Taxes							
20	40002	CURRENT LEVY SSA #5	\$203	\$0	\$0	\$0	\$0
Total Property Taxes			\$203	\$0	\$0	\$0	\$0
42-Intergov.							
20	43636	GRANT	\$0	-\$13,546	\$0	\$0	\$0
Total Intergov. Revenues			\$0	-\$13,546	\$0	\$0	\$0
44-Fines &							
20	46542	PENALTIES	\$91,957	\$5,836	\$75,000	\$0	\$75,000
Total Fines & Forfeitures			\$91,957	\$5,836	\$75,000	\$0	\$75,000
45-Charges for							
20	46524	WATER METER RENTAL/SALES	\$7,741	\$34,039	\$35,000	\$35,000	\$35,000
20	46610	TAP ON FEES - WATER	\$17,988	\$126,294	\$125,000	\$125,000	\$125,000
20	46612	TAP ON FEES - SEWER	\$13,860	\$92,637	\$75,000	\$100,000	\$75,000
20	46630	TURN ON FEES	\$3,400	\$1,800	\$5,000	\$0	\$5,000
20	46720	WATER SERVICE - UNBILLED	\$6,533	\$8,761	\$10,000	\$10,000	\$10,000
20	46751	WATER SERVICE	\$8,064,821	\$8,040,205	\$8,000,000	\$8,000,000	\$8,000,000
20	46752	SEWER SERVICE	\$2,419,429	\$2,429,424	\$2,450,000	\$2,450,000	\$2,450,000
20	46753	STORM WATER SERVICE	\$875,213	\$921,406	\$860,000	\$925,000	\$925,000
20	46761	RECYCLING SERVICE	\$58,285	\$0	\$0	\$0	\$0
Total Charges for Services			\$11,467,271	\$11,654,564	\$11,560,000	\$11,645,000	\$11,625,000
46-Investment							
20	47710	INVESTMENT EARNINGS	\$108,651	-\$409,721	\$25,000	\$1,000	\$1,000
20	47721	2019 BOND INTEREST EARNINGS	\$77,288	\$27,073	\$25,000	\$1,000	\$1,000
Total Investment Earnings			\$185,938	-\$382,647	\$50,000	\$2,000	\$2,000
47-Miscellaneous							
20	48790	MISCELLANEOUS INCOME	\$14,417	\$3,960	\$5,000	\$5,000	\$5,000
20	48792	REIMBURSEMENTS	\$23,522	\$937	\$1,000	\$1,000	\$1,000
Total Miscellaneous Income			\$37,939	\$4,897	\$6,000	\$6,000	\$6,000
56-Other Financing							
20	70116	2019 BOND ISSUANCE COSTS	\$0	\$0	\$0	\$0	\$0
Total Other Financing Uses			\$0	\$0	\$0	\$0	\$0
Total Revenues			\$11,783,310	\$11,269,104	\$11,691,000	\$11,653,000	\$11,708,000
UTILITIES							
50-Salaries							
20202000	50010	SALARIES AND WAGES	\$215,692	\$154,270	\$227,346	\$227,346	\$247,641
20202000	50020	OVERTIME	\$894	\$1,577	\$500	\$500	\$500

FY 2022 Budget



			2019 Actual	2020 Actual	2021 Budget	2021 Estimated	FY 2022 Budget
20202000	70116	2019 BOND ISSUANCE COSTS	\$54,337	\$0	\$0	\$0	\$0
		Total Other Financing Uses	\$54,337	\$0	\$0	\$0	\$0
59-IMRF PENSION							
20202000	52061	RETIREMENT PLAN CONTRIBUTION	\$27,048	\$37,254	\$34,587	\$34,587	\$31,032
		Total IMRF PENSION	\$27,048	\$37,254	\$34,587	\$34,587	\$31,032
		Total Expenses	\$2,305,288	\$2,293,335	\$2,714,153	\$2,714,154	\$2,861,775
WATER							
50-Salaries							
20705030	50010	SALARIES AND WAGES	\$572,249	\$553,708	\$574,251	\$574,251	\$674,995
20705030	50015	SEASONAL SALARIES AND WAGES	\$18,955	\$10,314	\$24,000	\$24,000	\$24,000
20705030	50020	OVERTIME	\$67,978	\$54,700	\$70,000	\$70,000	\$70,000
		Total Salaries	\$659,182	\$618,722	\$668,251	\$668,251	\$768,995
51-Benefits							
20705030	51041	SICK LEAVE BUYBACK	\$2,177	\$2,878	\$2,231	\$2,231	\$2,333
20705030	51050	POST EMPLOYMENT HEALTH PLAN	\$5,021	\$6,961	\$4,937	\$4,937	\$5,522
20705030	52065	FICA CONTRIBUTION	\$49,060	\$47,782	\$51,271	\$51,271	\$56,871
20705030	52130	GROUP HEALTH INSURANCE	\$94,748	\$122,653	\$86,925	\$86,925	\$90,148
		Total Benefits	\$151,006	\$180,274	\$145,364	\$145,364	\$154,874
52-Contractual							
20705030	53090	PHYSICAL EXAMS	\$313	\$471	\$4,300	\$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
							Detail Total
							\$4,300
20705030	53110	PROFESSIONAL DEVELOPMENT	\$5,722	\$94	\$12,100	\$5,000	\$11,400
		<i>Line Item Detail Description</i>					<i>Detail Total</i>
		Operator Certification Training					\$4,000
		IRMA Safety Training					\$400
		IPSI/MAPSI Training					\$1,500
		NWMC Training					\$500
		Tuition Reimbursement					\$5,000
							Detail Total
							\$11,400
20705030	54250	TRAVEL AND LODGING	\$2,780	\$4	\$1,200	\$500	\$1,800
		<i>Line Item Detail Description</i>					<i>Detail Total</i>
		Travel and Lodging					\$1,800
							Detail Total
							\$1,800
20705030	54270	PRINTING AND DUPLICATING	\$939	\$4,048	\$2,000	\$2,500	\$3,500
		<i>Line Item Detail Description</i>					<i>Detail Total</i>
		IEPA Consumer Confidence Report					\$2,000
		IEPA CCC Survey					\$1,500
							Detail Total
							\$3,500
20705030	54290	UTILITIES	\$109,040	\$94,583	\$95,000	\$94,000	\$96,000

FY 2022 Budget



		2019 Actual	2020 Actual	2021 Budget	2021 Estimated	FY 2022 Budget
						Detail Total
						Electrical Service \$73,400
						Natural Gas \$10,600
						Well Station Electrical \$12,000
						Detail Total \$96,000
20705030	54300 TELECOMMUNICATIONS	\$154,865	\$44,383	\$53,800	\$79,275	\$38,800
						Detail Total
						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 \$10,000
						Detail Total \$38,800
20705030	54310 POSTAGE	\$95	\$393	\$1,300	\$1,300	\$1,300
						Detail Total
						Certified Mailings, Violations \$450
						UPS Fees \$100
						Cross Connection Program \$250
						General Mailings \$500
						Detail Total \$1,300
20705030	54610 PROFESSIONAL SERVICES	\$122,766	\$95,442	\$146,931	\$149,500	\$193,500
						Detail Total
						IEPA Water Testing-Unfunded Mandate \$17,000
						Engineering Services/Assistance \$35,000
						J.U.L.I.E. Call Center Fees \$5,500
						CCC Compliance Services \$5,000
						Water Facilities Alarm Monitoring \$2,500
						GIS Support Services \$48,000
						Leak Detection Services \$14,000
						GIS Software License/Maint. \$10,000
						SCADA HMI Software License \$10,000
						Utility Locate Services \$40,000
						Waterly \$6,500
						Detail Total \$193,500
20705030	54620 RENTAL AND LEASE PURCHASE	\$0	\$0	\$900	\$900	\$900
						Detail Total
						Chlorine (CL2) Cylinder Rental \$400
						Equipment Rental \$500
						Detail Total \$900
20705030	54630 DUES AND SUBSCRIPTIONS	\$2,749	\$2,742	\$3,500	\$3,500	\$3,500
						Detail Total
						AWWA Membership \$2,700
						APWA Membership \$800
						Detail Total \$3,500

FY 2022 Budget



		2019 Actual	2020 Actual	2021 Budget	2021 Estimated	FY 2022 Budget	
20705030	54640	OUTSIDE REPAIR AND MAINTENANCE	\$95,865	\$109,671	\$120,515	\$93,150	\$113,750
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		SCADA Programming and Hardware				\$10,000	
		Generator Technical Service				\$1,000	
		Contracted Landscaping				\$10,000	
		Chlorination Services				\$1,500	
		Water Meter Testing and Repairs				\$13,000	
		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				\$25,000	
						<i>Detail Total</i>	\$113,750
20705030	54900	DISPOSAL / DEBRIS AND WASTE	\$9,975	\$7,220	\$14,000	\$14,000	\$14,000
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		Disposal Debris & Waste				\$14,000	
						<i>Detail Total</i>	\$14,000
20705030	56600	LAKE MICHIGAN WATER	\$3,749,742	\$3,589,404	\$3,900,000	\$3,900,000	\$4,095,000
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		Lake Michigan Water				\$4,095,000	
						<i>Detail Total</i>	\$4,095,000
		Total Contractual Services	\$4,254,851	\$3,948,455	\$4,355,546	\$4,347,925	\$4,577,750
53-Supplies							
20705030	56100	SUPPLIES UNIFORMS & CLOTHING	\$3,100	\$2,658	\$4,152	\$4,650	\$4,650
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		Uniforms				\$2,950	
		Safety Equipment				\$1,700	
						<i>Detail Total</i>	\$4,650
20705030	56220	OPERATING SUPPLIES	\$24,154	\$17,008	\$26,818	\$25,550	\$31,900
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		Station Supplies				\$1,500	
		CL2 Cylinders and Chlorination Materials				\$7,000	
		JULIE Locating Supplies				\$3,500	
		Cross Connection Program Supplies				\$1,200	
		Meter Installation Materials				\$1,200	
		Roadway Materials				\$8,000	
		Landscape Materials				\$4,000	
		Emergency Supplies and Barricades				\$2,000	
		GIS and Technical Supplies				\$3,500	
						<i>Detail Total</i>	\$31,900
20705030	56230	SMALL TOOLS AND EQUIPMENT	\$27,255	\$4,174	\$7,635	\$4,650	\$9,550
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		Diagnostic Equipment				\$3,750	
		Chlorine Equipment and Sensors				\$4,000	
		Hand and Power Tools				\$1,800	
						<i>Detail Total</i>	\$9,550

FY 2022 Budget



			2019 Actual	2020 Actual	2021 Budget	2021 Estimated	FY 2022 Budget	
20705030	56240	BOOKS AND PUBLICATIONS	\$149	\$260	\$500	\$500	\$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	\$131,325	\$109,086	\$124,959	\$107,150	\$137,400	
			<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>					\$17,500
			<i>Hydrant Repairs</i>					\$23,500
			<i>Water Meters</i>					\$60,000
			<i>B-Box Repairs & Replacements</i>					\$3,000
			<i>Valve Repairs</i>					\$20,000
							<i>Detail Total</i>	\$137,400
Total Supplies			\$185,982	\$133,187	\$164,065	\$142,500	\$184,000	
54-Capital								
20705030	60020	IMPROVEMENTS NOT TO BUILDINGS	\$14,208	-\$386,367	\$1,242,468	\$1,405,000	\$965,000	
			<i>Line Item Detail Description</i>				<i>Detail Total</i>	
			<i>Water Station Back-Up Power Supply - Multi-Year</i>					\$175,000
			<i>SCADA System Improvements - Multi-Year</i>					\$85,000
			<i>Watermain Extension-East Frontage Road</i>					\$175,000
			<i>Water Main Extension-Theda-C & E</i>					\$150,000
			<i>Water Main Extension-Ashland-C & E</i>					\$100,000
			<i>Watermain Extension-Lois and Golf</i>					\$100,000
			<i>Paint Reservoir-Pump Station #4</i>					\$40,000
			<i>Water Storage Tank Maintenance PS2</i>					\$35,000
			<i>Cathodic Protection-System Various Locations</i>					\$30,000
			<i>Watermain Installation Meijer- Eng/Const</i>					\$25,000
			<i>Valve/Hydrant Replacement Program</i>					\$50,000
							<i>Detail Total</i>	\$965,000
Total Capital Expenditures			\$14,208	-\$386,367	\$1,242,468	\$1,405,000	\$965,000	
59-IMRF PENSION								
20705030	52061	RETIREMENT PLAN CONTRIBUTION	\$79,728	\$101,555	\$102,692	\$102,692	\$94,661	
Total IMRF PENSION			\$79,728	\$101,555	\$102,692	\$102,692	\$94,661	
Total Expenses			\$5,344,958	\$4,595,826	\$6,678,385	\$6,811,732	\$6,745,280	
SEWER								
50-Salaries								
20705035	50010	SALARIES AND WAGES	\$381,833	\$365,801	\$468,998	\$468,998	\$501,112	
20705035	50015	SEASONAL SALARIES AND WAGES	\$3,252	\$0	\$16,000	\$16,000	\$16,000	
20705035	50020	OVERTIME	\$37,622	\$28,048	\$55,000	\$55,000	\$55,000	
Total Salaries			\$422,706	\$393,849	\$539,998	\$539,998	\$572,112	
51-Benefits								
20705035	51041	SICK LEAVE BUYBACK	\$2,182	\$2,236	\$5,078	\$5,078	\$2,338	
20705035	51050	POST EMPLOYMENT HEALTH PLAN	\$9,317	\$8,670	\$9,386	\$9,386	\$4,615	

FY 2022 Budget



			2019 Actual	2020 Actual	2021 Budget	2021 Estimated	FY 2022 Budget
20705035	52065	FICA CONTRIBUTION	\$32,232	\$29,442	\$40,449	\$40,449	\$41,293
20705035	52130	GROUP HEALTH INSURANCE	\$96,808	\$87,944	\$105,358	\$105,358	\$86,219
		Total Benefits	\$140,539	\$128,293	\$160,271	\$160,271	\$134,465
52-Contractual							
20705035	53110	PROFESSIONAL DEVELOPMENT	\$3,662	\$1,654	\$10,200	\$5,375	\$9,200
		<i>Line Item Detail Description</i>					<i>Detail Total</i>
		<i>IPSI/MAPSI Training</i>					\$1,500
		<i>Tuition Reimbursement</i>					\$4,000
		<i>Utilities Seminars</i>					\$3,200
		<i>IRMA Injury Prevention Program</i>					\$500
							Detail Total
							\$9,200
20705035	54290	UTILITIES	\$0	\$7,336	\$1,000	\$1,000	\$1,000
20705035	54300	TELECOMMUNICATIONS	\$1,381	\$0	\$2,500	\$2,500	\$2,500
		<i>Line Item Detail Description</i>					<i>Detail Total</i>
							\$2,500
							Detail Total
							\$2,500
20705035	54610	PROFESSIONAL SERVICES	\$43,232	\$53,151	\$71,000	\$69,000	\$96,000
		<i>Line Item Detail Description</i>					<i>Detail Total</i>
		<i>Engineering Services</i>					\$35,000
		<i>GIS Support Services</i>					\$46,000
		<i>Utility Locating Service</i>					\$15,000
							Detail Total
							\$96,000
20705035	54640	OUTSIDE REPAIR AND MAINTENANCE	\$5,479	\$38,650	\$48,741	\$44,500	\$43,500
		<i>Line Item Detail Description</i>					<i>Detail Total</i>
		<i>Site Restorations</i>					\$10,000
		<i>Lift Station Repairs</i>					\$10,000
		<i>Emergency Sewer Repairs and Investigation</i>					\$15,000
		<i>Specialty Equipment Repairs</i>					\$4,500
		<i>SCADA System Repair and Maintenance</i>					\$4,000
							Detail Total
							\$43,500
20705035	54900	DISPOSAL / DEBRIS AND WASTE	\$7,600	\$6,745	\$9,495	\$10,000	\$10,000
		<i>Line Item Detail Description</i>					<i>Detail Total</i>
		<i>Excavation Disposal Debris & Waste</i>					\$10,000
							Detail Total
							\$10,000
		Total Contractual Services	\$61,353	\$107,536	\$142,936	\$132,375	\$162,200
53-Supplies							
20705035	56100	SUPPLIES UNIFORMS & CLOTHING	\$5,099	\$5,086	\$7,100	\$7,100	\$7,100
		<i>Line Item Detail Description</i>					<i>Detail Total</i>
		<i>Uniforms</i>					\$4,100
		<i>Safety Equipment</i>					\$3,000
							Detail Total
							\$7,100
20705035	56220	OPERATING SUPPLIES	\$26,507	\$23,746	\$29,500	\$29,500	\$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

FY 2022 Budget



			2019 Actual	2020 Actual	2021 Budget	2021 Estimated	FY 2022 Budget
							\$7,500
							\$2,000
						Detail Total	\$29,500
20705035	56230	SMALL TOOLS AND EQUIPMENT	\$5,866	\$5,323	\$7,550	\$6,960	\$16,800
						Detail Total	\$1,000
							\$800
							\$12,000
							\$3,000
						Detail Total	\$16,800
20705035	57280	REPAIR & MAINTENANCE SUPPLIES	\$9,504	\$17,504	\$34,500	\$28,175	\$29,500
						Detail Total	\$10,000
							\$6,500
							\$4,000
							\$2,000
							\$4,000
							\$3,000
						Detail Total	\$29,500
Total Supplies			\$46,976	\$51,659	\$78,650	\$71,735	\$82,900
54-Capital							
20705035	60020	IMPROVEMENTS NOT TO BUILDINGS	\$32,271	\$386,367	\$875,000	\$875,000	\$1,140,000
						Detail Total	\$195,000
							\$90,000
							\$75,000
							\$600,000
							\$25,000
							\$125,000
							\$30,000
						Detail Total	\$1,140,000
Total Capital Expenditures			\$32,271	\$386,367	\$875,000	\$875,000	\$1,140,000
59-IMRF PENSION							
20705035	52061	RETIREMENT PLAN CONTRIBUTION	\$53,704	\$64,344	\$82,340	\$82,340	\$69,137
							\$69,137
Total IMRF PENSION			\$53,704	\$64,344	\$82,340	\$82,340	\$69,137
Total Expenses			\$757,550	\$1,132,047	\$1,879,195	\$1,861,719	\$2,160,814
STORMWATER							
50-Salaries							
20705040	50010	SALARIES AND WAGES	\$65,634	\$93,215	\$160,473	\$160,473	\$172,745
20705040	50015	SEASONAL SALARIES AND WAGES	\$7,474	\$1,123	\$16,000	\$16,000	\$16,000
20705040	50020	OVERTIME	\$2,927	\$9,017	\$15,000	\$15,000	\$5,000
Total Salaries			\$76,035	\$103,355	\$191,473	\$191,473	\$193,745
51-Benefits							
20705040	51041	SICK LEAVE BUYBACK	\$1,929	\$2,064	\$2,064	\$2,064	\$2,152
20705040	51050	POST EMPLOYMENT HEALTH PLAN	\$219	\$2,250	\$2,771	\$2,771	\$2,912
20705040	52065	FICA CONTRIBUTION	\$6,115	\$7,900	\$14,201	\$14,201	\$14,280

FY 2022 Budget



			2019 Actual	2020 Actual	2021 Budget	2021 Estimated	FY 2022 Budget
20705040	52130	GROUP HEALTH INSURANCE	\$18,892	\$22,459	\$65,246	\$65,246	\$65,552
		Total Benefits	\$27,156	\$34,673	\$84,282	\$84,282	\$84,896
52-Contractual							
20705040	54300	TELECOMMUNICATIONS	\$0	\$0	\$500	\$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	\$59,574	\$55,547	\$60,606	\$82,250	\$106,000
		<i>Line Item Detail Description</i>					<i>Detail Total</i>
		<i>Pond Weed Control</i>					\$10,000
		<i>GIS Support & Mnt</i>					\$46,000
		<i>Stormwater Eng Svc/Assistance</i>					\$40,000
		<i>Utility Locate Service</i>					\$10,000
							<i>Detail Total</i>
							\$106,000
20705040	54611	OTHER SERVICES	\$2,311	\$5,328	\$6,000	\$6,000	\$6,000
		<i>Line Item Detail Description</i>					<i>Detail Total</i>
		<i>NPDES Annual Permit Fee</i>					\$1,000
		<i>NPDES Engineering & Inspections</i>					\$5,000
							<i>Detail Total</i>
							\$6,000
20705040	54640	OUTSIDE REPAIR AND MAINTENANCE	\$68,969	\$59,751	\$119,500	\$79,800	\$114,500
		<i>Line Item Detail Description</i>					<i>Detail Total</i>
		<i>Outfall Point Repairs</i>					\$10,000
		<i>Roadway Cleaning Program</i>					\$15,000
		<i>Storm Sewer Repairs</i>					\$20,000
		<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>					\$10,000
							<i>Detail Total</i>
							\$114,500
20705040	54900	DISPOSAL / DEBRIS AND WASTE	\$6,175	\$2,660	\$5,410	\$10,000	\$10,000
		<i>Line Item Detail Description</i>					<i>Detail Total</i>
		<i>Catch Basin Debris</i>					\$10,000
							<i>Detail Total</i>
							\$10,000
		Total Contractual Services	\$137,029	\$123,285	\$192,016	\$178,550	\$237,000
53-Supplies							
20705040	56100	SUPPLIES UNIFORMS & CLOTHING	\$577	\$243	\$775	\$775	\$775
		<i>Line Item Detail Description</i>					<i>Detail Total</i>
		<i>Uniforms</i>					\$550
		<i>Safety Equipment</i>					\$225
							<i>Detail Total</i>
							\$775
20705040	56220	OPERATING SUPPLIES	\$6,378	\$8,392	\$15,250	\$14,455	\$14,750
		<i>Line Item Detail Description</i>					<i>Detail Total</i>
		<i>Equipment Saw Blades</i>					\$750
		<i>Asphalt/Concrete/Gravel</i>					\$12,000
		<i>Emergency Supplies</i>					\$1,500
		<i>Pump Parts and Hoses</i>					\$500

FY 2022 Budget



		2019 Actual	2020 Actual	2021 Budget	2021 Estimated	FY 2022 Budget	
		<i>Detail Total</i>				\$14,750	
20705040	56230	SMALL TOOLS AND EQUIPMENT	\$2,073	\$2,927	\$2,750	\$2,185	\$3,300
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		<i>Hand Tools</i>					\$500
		<i>Concrete Saw</i>					\$1,300
		<i>Dewatering Pumps</i>					\$1,500
		<i>Detail Total</i>				\$3,300	
20705040	57280	REPAIR & MAINTENANCE SUPPLIES	\$15,799	\$10,353	\$21,000	\$16,800	\$17,500
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		<i>Manhole Covers and Frames</i>					\$7,500
		<i>Precast Manhole Sections and Supplies</i>					\$4,000
		<i>Pipe and Repair Supplies</i>					\$3,000
		<i>Hydroseed Supplies and Materials</i>					\$2,000
		<i>Detention and Retention Maintenance Supplies</i>					\$1,000
		<i>Detail Total</i>				\$17,500	
		Total Supplies	\$24,827	\$21,915	\$39,775	\$34,215	\$36,325
54-Capital							
20705040	60020	IMPROVEMENTS NOT TO BUILDINGS	\$106,181	\$304	\$466,104	\$300,000	\$1,105,000
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		<i>Storm Sewer Rehabilitation Program</i>					\$150,000
		<i>Road Program Storm Sewer Repairs</i>					\$100,000
		<i>Wetland and Natural Area Management</i>					\$25,000
		<i>Drainage Improvement-Federal Funding-Park Street Engineering</i>					\$700,000
		<i>Storm Sewer Improvement Prog-Various</i>					\$100,000
		<i>Storm Sewer Improve-Meadowbrook-Eng</i>					\$30,000
		<i>Detail Total</i>				\$1,105,000	
		Total Capital Expenditures	\$106,181	\$304	\$466,104	\$300,000	\$1,105,000
59-IMRF PENSION							
20705040	52061	RETIREMENT PLAN CONTRIBUTION	\$9,067	\$17,156	\$29,379	\$29,379	\$24,534
		Total IMRF PENSION	\$9,067	\$17,156	\$29,379	\$29,379	\$24,534
		Total Expenses	\$380,295	\$300,688	\$1,003,030	\$817,899	\$1,681,500

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 2019 Actual	FY 2020 Actual	FY 2021 Adopted Budget	FY 2021 Estimated Projection	FY 2022 Budget
Revenue					
Charges for Service	2,171,243	2,240,609	2,145,600	2,240,600	2,240,600
Miscellaneous	6,776	3,016	3,000	145,228	3,000
Total Revenue	2,178,019	2,243,625	2,148,600	2,385,828	2,243,600
Expenses					
Salaries	255,957	266,422	280,858	264,858	305,173
Benefits	87,308	113,877	128,442	128,442	129,045
IMRF	32,200	42,180	46,041	46,041	37,888
Contractual Services	1,825,815	1,846,579	1,944,460	1,915,450	1,846,610
Supplies	6,349	6,875	11,450	9,550	11,450
Total Expenses	2,207,630	2,275,934	2,411,251	2,364,341	2,330,166
Surplus (Deficit)	(29,611)	(32,309)	(262,651)	21,487	(86,566)
Ending Fund Balance Equivalent	1,029,931	699,465	718,526	617,834	531,268
	47%	31%	30%	26%	23%
Refuse Fund Balance Policy Range = 30% to 50% of Expenses					
	<i>Audited Fund Balance</i>	<i>Audited Fund Balance</i>	<i>Fund Balance Estimate Per Budget</i>	<i>Estimate of Fund Balance</i>	<i>Estimate of Fund Balance</i>

Notes:

- 1) The City Council adopted a Refuse Fund Balance Policy which will strive to hold between 30% to 50% Fund Balance (Ending Fund Balance As a % of Expenses).
- 2) 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.)
- 4) 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 2022 Budget



			2019 Actual	2020 Actual	2021 Budget	2021 Estimated	FY 2022 Budget
REFUSE FUND							
44-Fines &							
16	46542	PENALTIES	\$24,781	\$1,865	\$5,000	\$5,000	\$5,000
Total Fines & Forfeitures			\$24,781	\$1,865	\$5,000	\$5,000	\$5,000
45-Charges for							
16	46640	SPECIAL SVC	\$50	\$400	\$500	\$500	\$500
16	46645	SPECIAL SVC - BRUSH PICK UP	\$0	\$0	\$100	\$100	\$100
16	46755	REFUSE SERVICE	\$2,146,411	\$2,238,344	\$2,140,000	\$2,235,000	\$2,235,000
Total Charges for Services			\$2,146,461	\$2,238,744	\$2,140,600	\$2,235,600	\$2,235,600
46-Investment							
16	47710	INVESTMENT EARNINGS	\$4,196	\$2,184	\$2,500	\$2,500	\$2,500
Total Investment Earnings			\$4,196	\$2,184	\$2,500	\$2,500	\$2,500
47-Miscellaneous							
16	48790	MISCELLANEOUS INCOME	\$2,580	\$832	\$500	\$500	\$500
16	48792	REIMBURSEMENTS	\$0	\$0	\$0	\$0	\$0
Total Miscellaneous Income			\$2,580	\$832	\$500	\$500	\$500
48-Other Financing							
16	49901	TSR FROM GENERAL	\$0	\$0	\$0	\$142,228	\$0
Total Other Financing Scrs			\$0	\$0	\$0	\$142,228	\$0
Total Revenues			\$2,178,019	\$2,243,625	\$2,148,600	\$2,385,828	\$2,243,600
REFUSE FINANCE							
52-Contractual							
16202000	54040	ADMINISTRATIVE FEES	\$422,300	\$435,000	\$500,000	\$500,000	\$500,000
16202000	54210	BANK FEES	\$11,939	\$14,080	\$15,000	\$15,000	\$15,000
16202000	54275	VEHICLE MAINTENANCE CHARGEBACK	\$191,900	\$200,000	\$205,000	\$205,000	\$202,005
16202000	54280	LIABILITY INSURANCE CHARGEBACK	\$75,000	\$75,000	\$80,000	\$80,000	\$80,000
16202000	54285	VEHICLE REPLACEMENT CHARGEBACK	\$175,000	\$180,000	\$185,000	\$185,000	\$100,000
16202000	54286	EQUIPMENT CHARGEBACK	\$42,000	\$44,100	\$47,000	\$47,000	\$47,705
16202000	54295	BUILDING & LAND CHARGEBACK	\$63,000	\$65,000	\$70,000	\$70,000	\$50,000
16202000	54310	POSTAGE	\$4,629	\$5,947	\$5,000	\$5,000	\$5,000
16202000	54610	PROFESSIONAL SERVICES	\$2,127	\$4,350	\$3,000	\$3,000	\$3,000
Total Contractual Services			\$987,895	\$1,023,477	\$1,110,000	\$1,110,000	\$1,002,710
Total Expenses			\$987,895	\$1,023,477	\$1,110,000	\$1,110,000	\$1,002,710
REFUSE							
50-Salaries							
16705045	50010	SALARIES AND WAGES	\$241,350	\$262,861	\$259,858	\$259,858	\$284,173
16705045	50015	SEASONAL SALARIES AND WAGES	\$6,610	\$0	\$16,000	\$0	\$16,000

FY 2022 Budget



			2019 Actual	2020 Actual	2021 Budget	2021 Estimated	FY 2022 Budget
16705045	50020	OVERTIME	\$7,998	\$3,562	\$5,000	\$5,000	\$5,000
		Total Salaries	\$255,957	\$266,422	\$280,858	\$264,858	\$305,173
51-Benefits							
16705045	51041	SICK LEAVE BUYBACK	\$0	\$0	\$0	\$0	\$0
16705045	51050	POST EMPLOYMENT HEALTH PLAN	\$1,179	\$1,222	\$1,259	\$1,259	\$1,352
16705045	52065	FICA CONTRIBUTION	\$19,521	\$18,719	\$22,032	\$22,032	\$21,854
16705045	52130	GROUP HEALTH INSURANCE	\$66,608	\$93,936	\$105,151	\$105,151	\$105,839
		Total Benefits	\$87,308	\$113,877	\$128,442	\$128,442	\$129,045
52-Contractual							
16705045	53110	PROFESSIONAL DEVELOPMENT	\$0	\$695	\$2,300	\$300	\$4,300
		<i>Line Item Detail Description</i>					<i>Detail Total</i>
		<i>Seminars</i>					\$500
		<i>IRMA Injury Prevention Prog</i>					\$300
		<i>IPSI/MAPSI</i>					\$1,500
		<i>Operator Training</i>					\$2,000
							<i>Detail Total</i>
							\$4,300
16705045	54225	DUMP FEES	\$579,905	\$539,878	\$535,150	\$535,150	\$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
							<i>Detail Total</i>
							\$535,150
16705045	54270	PRINTING AND DUPLICATING	\$0	\$0	\$500	\$500	\$500
		<i>Line Item Detail Description</i>					<i>Detail Total</i>
		<i>Refuse Guidelines</i>					\$250
		<i>Refuse Door Tags</i>					\$250
							<i>Detail Total</i>
							\$500
16705045	54300	TELECOMMUNICATIONS	\$0	\$0	\$0	\$0	\$500
16705045	54611	OTHER SERVICES	\$1,031	\$31	\$1,500	\$1,500	\$1,500
		<i>Line Item Detail Description</i>					<i>Detail Total</i>
		<i>Portable Facility Rental</i>					\$500
		<i>SWAP Program</i>					\$1,000
							<i>Detail Total</i>
							\$1,500
16705045	54615	RECYCLING PROGRAM	\$256,985	\$282,498	\$294,010	\$267,000	\$300,950
		<i>Line Item Detail Description</i>					<i>Detail Total</i>
		<i>Recycling Collection</i>					\$300,700
		<i>Brochures</i>					\$250
							<i>Detail Total</i>
							\$300,950
16705045	54250	TRAVEL AND LODGING	\$0	\$0	\$1,000	\$1,000	\$1,000
		<i>Line Item Detail Description</i>					<i>Detail Total</i>
		<i>Travel and Lodging</i>					\$1,000
							<i>Detail Total</i>
							\$1,000
		Total Contractual Services	\$837,921	\$823,102	\$834,460	\$805,450	\$843,900

FY 2022 Budget



			2019 Actual	2020 Actual	2021 Budget	2021 Estimated	FY 2022 Budget
53-Supplies							
16705045	56100	SUPPLIES UNIFORMS & CLOTHING	\$3,366	\$2,631	\$3,200	\$3,200	\$3,200
		<i>Line Item Detail Description</i>					<i>Detail Total</i>
		<i>Uniforms</i>					\$2,200
		<i>Safety Equipment</i>					\$1,000
							<i>Detail Total</i>
							\$3,200
16705045	56220	OPERATING SUPPLIES	\$2,862	\$3,986	\$7,900	\$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>					\$7,500
							<i>Detail Total</i>
							\$7,900
16705045	56230	SMALL TOOLS AND EQUIPMENT	\$121	\$259	\$350	\$350	\$350
		<i>Line Item Detail Description</i>					<i>Detail Total</i>
		<i>Small Tools and Equipment</i>					\$350
							<i>Detail Total</i>
							\$350
		Total Supplies	\$6,349	\$6,875	\$11,450	\$9,550	\$11,450
59-IMRF PENSION							
16705045	52061	RETIREMENT PLAN CONTRIBUTION	\$32,200	\$42,180	\$46,041	\$46,041	\$37,888
		Total IMRF PENSION	\$32,200	\$42,180	\$46,041	\$46,041	\$37,888
		Total Expenses	\$1,219,736	\$1,252,457	\$1,301,251	\$1,254,341	\$1,327,456

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 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated Projection	FY 2022 Budget
Revenue					
Charges for Service	1,551,509	1,543,042	1,557,500	1,557,500	1,496,714
Miscellaneous	1,697	5,033	5,525	5,525	5,525
Total Revenue	1,553,206	1,548,075	1,563,025	1,563,025	1,502,239
Expenses					
Salaries	376,781	313,751	373,672	373,672	390,874
Benefits	111,612	92,269	95,607	95,607	100,065
IMRF	49,455	59,626	58,270	58,270	50,020
Contractual Services	481,614	474,075	603,825	600,375	607,675
Supplies	376,552	318,693	486,750	486,540	497,750
Total Expenses	1,396,013	1,258,415	1,618,124	1,614,464	1,646,384
Surplus (Deficit)	157,192	289,660	(55,099)	(51,439)	(144,145)
Ending Fund Balance Equivalent	1,185,030	1,474,321	1,279,512	1,422,882	1,278,737
	<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.
- 3) This is an internal service fund and has an equivalent of fund balance (current assets less current liabilities). The fund balance is an estimate and may not be a one for one from the prior year.

FY 2022 Budget



			2019 Actual	2020 Actual	2021 Budget	2021 Estimated	FY 2022 Budget
GARAGE FUND							
45-Charges for							
14	46540	SERVICE FEES - PARK DIST	\$13,859	\$15,042	\$15,000	\$15,000	\$15,000
14	46901	SVC CHARGEBACK - GENERAL	\$928,400	\$930,000	\$937,500	\$937,500	\$939,323
14	46916	SVC CHARGEBACK - REFUSE	\$191,900	\$200,000	\$205,000	\$205,000	\$202,005
14	46920	SVC CHARGEBACK - UTILITIES	\$237,350	\$238,000	\$240,000	\$240,000	\$240,386
14	46961	SVC CHARGEBACK - LOCAL ROADS	\$180,000	\$160,000	\$160,000	\$160,000	\$100,000
		Total Charges for Services	\$1,551,509	\$1,543,042	\$1,557,500	\$1,557,500	\$1,496,714
46-Investment							
14	47710	INVESTMENT EARNINGS	\$1,213	\$2	\$25	\$25	\$25
		Total Investment Earnings	\$1,213	\$2	\$25	\$25	\$25
47-Miscellaneous							
14	48790	MISCELLANEOUS INCOME	\$400	\$0	\$500	\$500	\$500
14	48792	REIMBURSEMENTS	\$84	\$5,030	\$5,000	\$5,000	\$5,000
		Total Miscellaneous Income	\$484	\$5,030	\$5,500	\$5,500	\$5,500
		Total Revenues	\$1,553,206	\$1,548,075	\$1,563,025	\$1,563,025	\$1,502,239
GARAGE							
50-Salaries							
14705015	50010	SALARIES AND WAGES	\$363,564	\$301,819	\$362,672	\$362,672	\$379,874
14705015	50020	OVERTIME	\$13,218	\$11,932	\$11,000	\$11,000	\$11,000
		Total Salaries	\$376,781	\$313,751	\$373,672	\$373,672	\$390,874
51-Benefits							
14705015	51041	SICK LEAVE BUYBACK	\$3,474	\$0	\$0	\$0	\$2,673
14705015	51050	POST EMPLOYMENT HEALTH PLAN	\$8,113	\$4,136	\$6,758	\$6,758	\$6,970
14705015	52065	FICA CONTRIBUTION	\$29,791	\$27,717	\$29,096	\$29,096	\$30,264
14705015	52130	GROUP HEALTH INSURANCE	\$70,234	\$60,416	\$59,753	\$59,753	\$60,158
		Total Benefits	\$111,612	\$92,269	\$95,607	\$95,607	\$100,065
52-Contractual							
14705015	53110	PROFESSIONAL DEVELOPMENT	\$2,724	\$1,940	\$7,000	\$3,800	\$10,000
		<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>\$2,000</i>
		<i>IRMA Prevention Program</i>					<i>\$500</i>
		<i>Fleet Software Training</i>					<i>\$5,000</i>
							<i>Detail Total</i>
							<i>\$10,000</i>
14705015	54040	ADMINISTRATIVE FEES	\$226,000	\$235,000	\$300,000	\$300,000	\$300,000
14705015	54250	TRAVEL AND LODGING	\$854	\$503	\$1,000	\$750	\$1,500
		<i>Line Item Detail Description</i>					<i>Detail Total</i>
		<i>IPSI/MAPSI Training</i>					<i>\$1,500</i>

FY 2022 Budget



			2019 Actual	2020 Actual	2021 Budget	2021 Estimated	FY 2022 Budget
			Detail Total				\$1,500
14705015	54280	LIABILITY INSURANCE CHARGEBACK	\$20,000	\$20,000	\$25,000	\$25,000	\$25,000
14705015	54285	VEHICLE REPLACEMENT CHARGEBACK	\$25,000	\$30,000	\$31,000	\$31,000	\$31,000
14705015	54286	EQUIPMENT CHARGEBACK	\$10,000	\$10,500	\$11,025	\$11,025	\$11,375
14705015	54295	BUILDING & LAND CHARGEBACK	\$122,850	\$130,000	\$136,000	\$136,000	\$136,000
14705015	54300	TELECOMMUNICATIONS	\$0	\$0	\$250	\$250	\$250
			Line Item Detail Description				Detail Total
			<i>Telecommunications</i>				\$250
			Detail Total				\$250
14705015	54610	PROFESSIONAL SERVICES	\$11,509	\$19,662	\$16,800	\$16,800	\$16,800
			Line Item Detail Description				Detail Total
			<i>Hoist Inspections</i>				\$1,000
			<i>Vehicle Lift Inspections</i>				\$1,500
			<i>Vehicle Fire Ext Inspections</i>				\$1,250
			<i>Safety Lane Inspections</i>				\$3,000
			<i>CFA Fleet Software Support</i>				\$3,000
			<i>Vehicle Radio Testing & Service</i>				\$3,250
			<i>Parts Washer and Brake Machine</i>				\$1,800
			<i>Oil Fuel & Antifreeze Disposal</i>				\$2,000
			Detail Total				\$16,800
14705015	54630	DUES AND SUBSCRIPTIONS	\$30	\$1,530	\$1,750	\$1,750	\$1,750
			Line Item Detail Description				Detail Total
			<i>Municipal Fleet Mgr Membership</i>				\$250
			<i>Diagnostic All Data</i>				\$1,500
			Detail Total				\$1,750
14705015	54640	OUTSIDE REPAIR AND MAINTENANCE	\$62,648	\$24,941	\$72,277	\$74,000	\$74,000
			Line Item Detail Description				Detail Total
			<i>Fire Veh Equip & Repairs</i>				\$15,000
			<i>Chassis Repairs</i>				\$12,000
			<i>Shop & Small Equip Repair</i>				\$10,000
			<i>Police Veh Equip & Repairs</i>				\$15,000
			<i>Major Engine Repairs</i>				\$10,000
			<i>Heavy Equipment Repairs</i>				\$12,000
			Detail Total				\$74,000
Total Contractual Services			\$481,614	\$474,075	\$602,102	\$600,375	\$607,675
53-Supplies							
14705015	56100	SUPPLIES UNIFORMS & CLOTHING	\$3,674	\$2,958	\$6,400	\$6,600	\$6,600
			Line Item Detail Description				Detail Total
			<i>Uniforms</i>				\$5,600
			<i>Safety Equipment</i>				\$1,000
			Detail Total				\$6,600
14705015	56220	OPERATING SUPPLIES	\$3,978	\$4,653	\$5,100	\$5,100	\$5,100
			Line Item Detail Description				Detail Total
			<i>Shop Supplies</i>				\$1,500
			<i>Shop Rag Service</i>				\$1,000

FY 2022 Budget



	2019 Actual	2020 Actual	2021 Budget	2021 Estimated	FY 2022 Budget
Total IMRF PENSION	\$49,455	\$59,626	\$58,270	\$58,270	\$50,020
Total Expenses	\$1,396,014	\$1,258,415	\$1,612,262	\$1,614,464	\$1,646,384

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 2019 Actual	FY 2020 Actual	FY 2021 Adopted Budget	FY 2021 Estimated Projection	FY 2022 Budget
Revenue					
Charges for Service	\$ 1,507,900	\$ 1,534,700	\$ 1,600,800	\$ 1,600,800	\$ 1,484,206
Miscellaneous	37,614	0	25	25	25
Gain on Sale of Fixed Assets	0	18,488	10,000	125,000	10,000
Other Financing Sources	125,000	100,000	100,000	100,000	100,000
Total Revenue	1,670,514	1,653,188	1,710,825	1,825,825	1,594,231
Expenses					
Capital Outlay	1,856,155	846,522	2,083,000	1,473,000	2,852,000
Total Expenses	1,856,155	846,522	2,083,000	1,473,000	2,852,000
Surplus (Deficit)	(185,641)	806,666	(372,175)	352,825	(1,257,769)
Ending Fund Balance Equivalent	\$ 1,342,848	\$ 2,149,514	\$ 759,066	\$ 2,502,339	\$ 1,244,570

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 2022 Budgets. This may be expedited over time.

The FY 2022 continues the annual repayment of \$100,000 from the General Fund to the Vehicle & Equipment Replacement Fund.

At the end of FY 2022, the interfund loan will be 70% paid.

2) Chargebacks are increased slightly in the FY 2022 Budget to keep in line with increasing inflationary trends.

FY 2022 Budget



		2019 Actual	2020 Actual	2021 Budget	2021 Estimated	FY 2022 Budget
VEHICLE & EQUIPMENT REPLACEMENT FUND						
45-Charges for						
25	46901 SVC CHARGEBACK - GENERAL	\$535,400	\$552,600	\$571,800	\$571,800	\$571,800
25	46902 EQUIPMENT CHBK - GENERAL FUND	\$85,000	\$90,000	\$94,850	\$94,850	\$97,401
25	46914 SVC CHARGEBACK - GARAGE	\$25,000	\$30,000	\$31,000	\$31,000	\$31,000
25	46915 SVC CHARGEBACK - EQUIPMENT	\$10,000	\$10,500	\$11,025	\$11,025	\$11,375
25	46916 SVC CHARGEBACK - REFUSE	\$175,000	\$180,000	\$185,000	\$185,000	\$100,000
25	46920 SVC CHARGEBACK - UTILITIES	\$325,500	\$337,000	\$350,000	\$350,000	\$400,000
25	46961 SVC CHARGEBACK - LOCAL ROADS	\$200,000	\$175,000	\$175,000	\$175,000	\$100,000
25	46992 EQUIPMENT CHBK - UTILITIES	\$50,000	\$52,500	\$55,125	\$55,125	\$56,725
25	46993 EQUIPMENT CHBK - REFUSE	\$42,000	\$44,100	\$47,000	\$47,000	\$47,705
25	46994 EQUIPMENT CHBK - 911	\$60,000	\$63,000	\$80,000	\$80,000	\$68,200
	Total Charges for Services	\$1,507,900	\$1,534,700	\$1,600,800	\$1,600,800	\$1,484,206
46-Investment						
25	47710 INVESTMENT EARNINGS	\$431	\$1	\$25	\$25	\$25
	Total Investment Earnings	\$431	\$1	\$25	\$25	\$25
47-Miscellaneous						
25	48800 GAIN/LOSS ON SALE OF F/A	\$37,184	\$18,488	\$10,000	\$125,000	\$10,000
	Total Miscellaneous Income	\$37,184	\$18,488	\$10,000	\$125,000	\$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	\$25,000	\$0	\$0	\$0	\$0
	Total Other Financing Scrs	\$125,000	\$100,000	\$100,000	\$100,000	\$100,000
	Total Revenues	\$1,670,515	\$1,653,188	\$1,710,825	\$1,825,825	\$1,594,231
OTHER						
54-Capital						
25005025	60003 EQUIPMENT - CITYWIDE	\$33,188	\$32,898	\$25,000	\$25,000	\$25,000
	Total Capital Expenditures	\$33,188	\$32,898	\$25,000	\$25,000	\$25,000
	Total Expenses	\$33,188	\$32,898	\$25,000	\$25,000	\$25,000
IT EQUIPMENT						
54-Capital						
25255025	60006 EQUIPMENT - IT	\$132,413	\$185,280	\$923,500	\$313,500	\$1,184,000

<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>\$100,000</i>
<i>Desktop / Laptop Replacements</i>	<i>\$60,000</i>
<i>City Security - Proximity Card Readers & Cameras</i>	<i>\$150,000</i>
<i>City Council AV Upgrades</i>	<i>\$24,000</i>
<i>Disaster Recovery Site</i>	<i>\$100,000</i>
<i>Network Equipment</i>	<i>\$90,000</i>

FY 2022 Budget



			2019 Actual	2020 Actual	2021 Budget	2021 Estimated	FY 2022 Budget
REFUSE TRUCK MODIFICATIONS							\$115,000
						<i>Detail Total</i>	\$115,000
25705020	60041	PW VEHICLES	\$258	\$0	\$89,000	\$89,000	\$587,000
						<i>Detail Total</i>	
<i>RPLC SUV - CD RM264/C432</i>							\$32,000
<i>REPL RM184/ T311 2007 DUMP TRUCK</i>							\$195,000
<i>REPL RM116/ T-332 BOOM TRUCK</i>							\$185,000
<i>REPL RM281/ T325 2009 PICKUP TRK</i>							\$60,000
<i>REPL RM26/ T369 2008 PICK UP TRK</i>							\$60,000
<i>REPL RM268/ T-360 SERVICE VAN</i>							\$55,000
						<i>Detail Total</i>	\$587,000
Total Capital Expenditures			\$258	\$0	\$453,000	\$453,000	\$1,066,000
Total Expenses			\$258	\$0	\$453,000	\$453,000	\$1,066,000
PW EQUIPMENT							
54-Capital							
25705025	60036	EQUIPMENT - PUBLIC WORKS	\$9,160	\$0	\$20,000	\$20,000	\$332,000
						<i>Detail Total</i>	
<i>City Fueling Station Upgrade</i>							\$120,000
<i>Emergency Standby Generator</i>							\$150,000
<i>Recycling Carts - \$0.86/5975 carts/month</i>							\$62,000
						<i>Detail Total</i>	\$332,000
Total Capital Expenditures			\$9,160	\$0	\$20,000	\$20,000	\$332,000
Total Expenses			\$9,160	\$0	\$20,000	\$20,000	\$332,000

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 2019 Actual	FY 2020 Actual	FY 2021 Adopted Budget	FY 2021 Estimated Projection	FY 2022 Budget
Revenue					
Charges for Service	663,029	750,487	614,500	614,500	579,500
Investment Earnings	22,170	6,156	15,025	15,025	15,025
Transfer from General Fund	1,060,000	0	0	0	0
Transfer from Liability Insurance	250,000	200,000	200,000	200,000	0
Total Revenue	1,995,199	956,643	829,525	829,525	594,525
Expenses					
Contractual Services	208,132	174,091	248,700	182,650	309,300
Supplies	57,333	50,059	71,050	71,050	71,050
Capital Outlay	466,241	832,528	595,000	300,000	445,000
Total Expenses	731,705	1,056,678	914,750	553,700	825,350
Surplus (Deficit)	1,263,494	(100,034)	(85,225)	275,825	(230,825)
Ending Fund Balance Equivalent	\$ 1,431,916	\$ 1,201,939	\$ 1,129,496	\$ 1,477,764	\$ 1,246,939

Notes:

- 1) 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.
- 2) Some of the FY 2022 chargebacks have been increased slightly but are not at full funding.
- 3) Two Electric Charging Stations are included in the FY 2022 Budget for City Hall (one for public use and one for City use).

FY 2022 Budget



			2019 Actual	2020 Actual	2021 Budget	2021 Estimated	FY 2022 Budget
BUILDING & LAND							
42-Intergov.							
33	43636	GRANT	\$1,000	\$0	\$0	\$0	\$0
Total Intergov. Revenues			\$1,000	\$0	\$0	\$0	\$0
45-Charges for							
33	46523	PW OPS CHARGE - PARK DISTRICT	\$95,479	\$182,387	\$22,500	\$22,500	\$22,500
33	46901	SVC CHARGEBACK - GENERAL	\$135,450	\$143,100	\$151,000	\$151,000	\$151,000
33	46914	SVC CHARGEBACK - GARAGE	\$122,850	\$130,000	\$136,000	\$136,000	\$136,000
33	46916	SVC CHARGEBACK - REFUSE	\$63,000	\$65,000	\$70,000	\$70,000	\$50,000
33	46920	SVC CHARGEBACK - UTILITIES	\$162,750	\$165,000	\$170,000	\$170,000	\$170,000
33	46961	SVC CHARGEBACK - LOCAL ROADS	\$65,000	\$65,000	\$65,000	\$65,000	\$50,000
Total Charges for Services			\$644,529	\$750,487	\$614,500	\$614,500	\$579,500
46-Investment							
33	47710	INVESTMENT EARNINGS	\$243	\$0	\$25	\$25	\$25
33	47722	IPRIME PMA INT EARNINGS	\$21,928	\$6,156	\$15,000	\$15,000	\$15,000
Total Investment Earnings			\$22,171	\$6,156	\$15,025	\$15,025	\$15,025
47-Miscellaneous							
33	48790	MISCELLANEOUS INCOME	\$17,500	\$0	\$0	\$0	\$0
Total Miscellaneous Income			\$17,500	\$0	\$0	\$0	\$0
48-Other Financing							
33	49923	TSR FROM LIABILITY INSURANCE	\$250,000	\$200,000	\$200,000	\$200,000	\$0
33	49918	TSR FROM 2018 BOND	\$1,060,000	\$0	\$0	\$0	\$0
Total Other Financing Scrs			\$1,310,000	\$200,000	\$200,000	\$200,000	\$0
Total Revenues			\$1,995,199	\$956,643	\$829,525	\$829,525	\$594,525

BUILDING & LAND							
52-Contractual							
33705050	54610	PROFESSIONAL SERVICES	\$37,827	\$45,991	\$54,288	\$35,000	\$98,100

			<i>Line Item Detail Description</i>				<i>Detail Total</i>
			<i>Generator Service & Monitoring</i>				<i>\$8,000</i>
			<i>Fire & Elevator Inspections</i>				<i>\$15,000</i>
			<i>Carillon Service</i>				<i>\$1,500</i>
			<i>Fire Alarm/Security Monitoring</i>				<i>\$2,000</i>
			<i>Boiler Inspections</i>				<i>\$2,500</i>
			<i>PW Gate Operator Service</i>				<i>\$1,500</i>
			<i>Exterminator Services</i>				<i>\$4,300</i>
			<i>Backflow Inspection Service</i>				<i>\$2,800</i>
			<i>Architectural & Eng Services</i>				<i>\$15,000</i>
			<i>BAS System Mnt & Support</i>				<i>\$10,500</i>
			<i>EDC - Wayfinding & Other Signage</i>				<i>\$25,000</i>
			<i>EDC - Marketplace Design</i>				<i>\$10,000</i>
			<i>Detail Total</i>				<i>\$98,100</i>
33705050	54640	OUTSIDE REPAIR AND MAINTENANCE	\$74,101	\$40,560	\$75,674	\$47,150	\$75,700

FY 2022 Budget



			2019 Actual	2020 Actual	2021 Budget	2021 Estimated	FY 2022 Budget
			<i>Line Item Detail Description</i>				<i>Detail Total</i>
							\$23,400
							\$28,800
							\$5,000
							\$3,500
							\$10,000
							\$5,000
							Detail Total
							\$75,700
33705050	54920	CLEANING SERVICES	\$58,950	\$51,566	\$60,500	\$60,500	\$60,500
			<i>Line Item Detail Description</i>				<i>Detail Total</i>
							\$18,000
							\$40,000
							\$2,500
							Detail Total
							\$60,500
33705050	54930	LANDSCAPE SERVICES	\$37,254	\$35,973	\$49,984	\$40,000	\$75,000
			<i>Line Item Detail Description</i>				<i>Detail Total</i>
							\$10,000
							\$15,000
							\$25,000
							\$10,000
							\$15,000
							Detail Total
							\$75,000
Total Contractual Services			\$208,132	\$174,091	\$240,446	\$182,650	\$309,300
53-Supplies							
33705050	56220	OPERATING SUPPLIES	\$24,365	\$19,017	\$30,200	\$30,200	\$30,200
			<i>Line Item Detail Description</i>				<i>Detail Total</i>
							\$12,000
							\$1,500
							\$1,200
							\$12,000
							\$3,500
							Detail Total
							\$30,200
33705050	56230	SMALL TOOLS AND EQUIPMENT	\$4,190	\$7,204	\$5,850	\$5,850	\$5,850
			<i>Line Item Detail Description</i>				<i>Detail Total</i>
							\$1,050
							\$3,800
							\$1,000
							Detail Total
							\$5,850
33705050	57280	REPAIR & MAINTENANCE SUPPLIES	\$28,777	\$23,839	\$34,938	\$35,000	\$35,000
			<i>Line Item Detail Description</i>				<i>Detail Total</i>
							\$8,000
							\$8,000
							\$12,000
							\$7,000
							Detail Total
							\$35,000
Total Supplies			\$57,333	\$50,059	\$70,988	\$71,050	\$71,050
54-Capital							
33705050	60010	BUILDING IMPROVEMENTS	\$159,513	\$209,724	\$591,765	\$300,000	\$445,000
			<i>Line Item Detail Description</i>				<i>Detail Total</i>



	2019 Actual	2020 Actual	2021 Budget	2021 Estimated	FY 2022 Budget
<i>CH-Interior Building Modifications</i>					\$100,000
<i>Overhead Door Replacement - PW</i>					\$25,000
<i>Parking Lot Rehab - Multi-Year</i>					\$150,000
<i>RPLC Int./Ext. Service Doors PW Facility</i>					\$50,000
<i>Ped Lighting Modification-Kirchoff Rd Corridor</i>					\$40,000
<i>RPLC Trench Drain- PW Facility</i>					\$30,000
<i>Exhaust System Installation- PW North</i>					\$25,000
<i>RPLC Mechanical Equipment - Various Locations</i>					\$25,000
				<i>Detail Total</i>	\$445,000
Total Capital Expenditures	\$159,513	\$209,724	\$591,765	\$300,000	\$445,000
Total Expenses	\$424,977	\$433,874	\$903,198	\$553,700	\$825,350

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 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2021 Estimated Projection	FY 2022 Budget
Revenue					
Charges for Service	\$ 830,997	\$ 829,317	\$ 862,317	\$ 862,317	\$ 862,317
Investment Earnings	517	545	1,000	1,000	1,000
Reimbursements	67,555	34,546	30,000	30,000	30,000
Total Revenue	899,069	864,408	893,317	893,317	893,317
Expenses					
Liability Insurance	777,950	810,341	700,000	700,000	700,000
Reimbursable Repairs/Supplies	38,403	20,032	26,000	26,000	26,000
Workers Comp/Unemployment	0	1,862	1,000	1,000	1,000
Other Financing Uses (Transfers)	300,000	700,000	500,000	500,000	0
Total Expenses	1,116,353	1,532,236	1,227,000	1,227,000	727,000
Surplus (Deficit)	(217,284)	(667,828)	(333,683)	(333,683)	166,317
Ending Fund Balance Equivalent	\$ 1,303,379	\$ 914,876	\$ 759,013	\$ 581,193	\$ 747,510
	<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 to strive towards the goal of holding on reserve the amount equal to one year's payment of Liability Insurance (approximately \$700,000).

FY 2022 Budget



			2019 Actual	2020 Actual	2021 Budget	2021 Estimated	FY 2022 Budget
LIABILITY							
45-Charges for							
23	46901	SVC CHARGEBACK - GENERAL	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000
23	46904	SVC CHARGEBACK - E911	\$17,000	\$17,000	\$25,000	\$25,000	\$25,000
23	46905	SVC CHARGEBACK - LIBRARY	\$83,997	\$82,317	\$82,317	\$82,317	\$82,317
23	46914	SVC CHARGEBACK - GARAGE	\$20,000	\$20,000	\$25,000	\$25,000	\$25,000
23	46916	SVC CHARGEBACK - REFUSE	\$75,000	\$75,000	\$80,000	\$80,000	\$80,000
23	46920	SVC CHARGEBACK - UTILITIES	\$135,000	\$135,000	\$150,000	\$150,000	\$150,000
		Total Charges for Services	\$830,997	\$829,317	\$862,317	\$862,317	\$862,317
46-Investment							
23	47710	INVESTMENT EARNINGS	\$517	\$545	\$1,000	\$1,000	\$1,000
		Total Investment Earnings	\$517	\$545	\$1,000	\$1,000	\$1,000
47-Miscellaneous							
23	48771	REIMBURSEMENTS - WORKERS COMP	\$21,960	\$0	\$0	\$0	\$0
23	48772	REIMBURSEMENTS - LIABILITY INS	\$45,596	\$34,546	\$30,000	\$30,000	\$30,000
		Total Miscellaneous Income	\$67,555	\$34,546	\$30,000	\$30,000	\$30,000
		Total Revenues	\$899,070	\$864,408	\$893,317	\$893,317	\$893,317
LIABILITY							
51-Benefits							
23002040	54155	UNEMPLOYMENT INSURANCE	\$0	\$1,862	\$1,000	\$1,000	\$1,000
		Total Benefits	\$0	\$1,862	\$1,000	\$1,000	\$1,000
52-Contractual							
23002040	54140	LIABILITY INSURANCE	\$777,950	\$810,341	\$700,000	\$700,000	\$700,000
23002040	54145	REIMBURSABLE REPAIRS - CS	\$38,403	\$20,032	\$25,000	\$25,000	\$25,000
		Total Contractual Services	\$816,353	\$830,374	\$725,000	\$725,000	\$725,000
53-Supplies							
23002040	57285	REIMBURSABLE REPAIRS/SUPPLIES	\$0	\$0	\$1,000	\$1,000	\$1,000
		Total Supplies	\$0	\$0	\$1,000	\$1,000	\$1,000
56-Other Financing							
23002040	80033	TSR TO BUILDING & LAND FUND	\$250,000	\$200,000	\$0	\$0	\$0
23002040	80001	TSR TO GENERAL FUND	\$50,000	\$500,000	\$500,000	\$500,000	\$0
		Total Other Financing Uses	\$300,000	\$700,000	\$500,000	\$500,000	\$0
		Total Expenses	\$1,116,353	\$1,532,236	\$1,227,000	\$1,227,000	\$727,000

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 2019 Actual	FY 2020 Actual	FY 2021 Adopted Budget	FY 2021 Estimated Projection	FY 2022 Budget
Revenue					
Charges for Service	\$ 4,347,770	\$ 4,584,639	\$ 5,681,327	\$ 5,681,327	\$ 5,272,555
Investment Earnings	4,148	4,367	1,000	1,000	1,000
Changes in Reserves	340,452	0	250,000	250,000	0
Total Revenue	4,692,370	4,589,006	5,932,327	5,932,327	5,273,555
Expenses					
Benefits	4,078,942	5,078,039	4,217,511	4,217,511	4,566,258
Contractual Services	5,787	5,559	8,000	8,000	20,000
General Fund Transfer-Unfunded Liab	0	0	0	0	0
General Fund Transfer	150,000	1,150,000	1,000,000	1,000,000	250,000
Total Expenses	4,234,729	6,233,598	5,225,511	5,225,511	4,836,258
Surplus (Deficit)	457,641	(1,644,592)	706,816	706,816	437,297
Ending Fund Balance Equivalent	\$ 1,587,113	\$ 1,965,633	\$ 1,550,186	\$ 2,672,449	\$ 3,109,746
	<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.

FY 2022 Budget



		2019 Actual	2020 Actual	2021 Budget	2021 Estimated	FY 2022 Budget
HEALTH						
INSURANCE						
45-Charges for						
45	46901 SVC CHARGEBACK - GENERAL	\$2,568,660	\$2,750,460	\$3,744,353	\$3,744,353	\$3,217,653
45	46905 SVC CHARGEBACK - LIBRARY	\$236,606	\$249,609	\$263,899	\$263,899	\$271,626
45	46914 SVC CHARGEBACK - GARAGE	\$58,010	\$49,426	\$59,753	\$59,753	\$60,158
45	46916 SVC CHARGEBACK - REFUSE	\$61,747	\$93,758	\$105,151	\$105,151	\$105,839
45	46920 SVC CHARGEBACK - UTILITIES	\$229,160	\$253,630	\$288,241	\$288,241	\$272,925
45	48775 EMPLOYEE CONTRIBUTIONS	\$412,921	\$443,954	\$462,705	\$462,705	\$475,197
	Total Charges for Services	\$3,567,105	\$3,840,837	\$4,924,102	\$4,924,102	\$4,403,398
46-Investment						
45	47710 INVESTMENT EARNINGS	\$4,148	\$4,367	\$1,000	\$1,000	\$1,000
	Total Investment Earnings	\$4,148	\$4,367	\$1,000	\$1,000	\$1,000
47-Miscellaneous						
45	48770 RETIREE INS REIMBURSEMENTS	\$780,665	\$743,802	\$757,225	\$757,225	\$869,157
	Total Miscellaneous Income	\$780,665	\$743,802	\$757,225	\$757,225	\$869,157
48-Other Financing						
45	48881 CHANGE IN RESERVES	\$340,452	\$0	\$250,000	\$250,000	\$0
	Total Other Financing Scrs	\$340,452	\$0	\$250,000	\$250,000	\$0
	Total Revenues	\$4,692,370	\$4,589,006	\$5,932,327	\$5,932,327	\$5,273,555
HEALTH						
51-Benefits						
45002050	52131 GROUP HEALTH - PPO WHITE	\$540,493	\$509,871	\$512,847	\$512,847	\$503,343
45002050	52132 GROUP HEALTH - PPO BLUE	\$588,781	\$660,783	\$694,341	\$694,341	\$782,962
45002050	52133 GROUP HEALTH - HMO	\$1,211,013	\$1,206,812	\$1,316,137	\$1,316,137	\$1,252,757
45002050	52134 GROUP HEALTH - RETIREES	\$530,072	\$506,374	\$478,963	\$478,963	\$456,576
45002050	52135 GROUP HEALTH - PSEBA	\$39,413	\$47,760	\$54,956	\$54,956	\$55,758
45002050	52136 GROUP HEALTH - PPO PURPLE	\$112,551	\$132,204	\$149,997	\$149,997	\$180,568
45002050	52137 GROUP HEALTH - HMO ORANGE	\$31,981	\$36,815	\$38,311	\$38,311	\$38,355
45002050	52140 DENTAL INSURANCE - PPO	\$82,471	\$81,981	\$87,500	\$87,500	\$93,852
45002050	52141 DENTAL INSURANCE - RETIREES	\$17,009	\$19,847	\$19,663	\$19,663	\$20,405
45002050	52142 DENTAL INSURANCE - HMO	\$42,444	\$38,507	\$43,560	\$43,560	\$35,872
45002050	52143 LIFE INSURANCE	\$20,326	\$23,158	\$24,158	\$24,158	\$25,835
45002050	52144 MEDICAL WAIVER FEES	\$1,276	\$1,374	\$1,378	\$1,378	\$2,353
45002050	52146 CHANGE IN HEALTH INS RESERVES	\$0	\$920,699	\$0	\$0	\$25,000

FY 2022 Budget



			2019 Actual	2020 Actual	2021 Budget	2021 Estimated	FY 2022 Budget
45002050	52148	RETIRES MEDICARE SUP REIMB	\$253,244	\$260,720	\$275,000	\$275,000	\$267,775
45002050	52155	RETIREE PAYOUTS	\$580,176	\$473,599	\$400,000	\$400,000	\$600,000
45002050	52156	RETIREE TAXES	\$9,787	\$18,286	\$20,000	\$20,000	\$45,900
45002050	52157	RETIREE IMRF	\$17,618	\$138,565	\$100,000	\$100,000	\$150,420
45002050	52160	LIFE INSURANCE - RETIREES	\$285	\$684	\$700	\$700	\$1,554
45002050	52138	GROUP HEALTH - PPO GREEN PLAN	\$0	\$0	\$0	\$0	\$26,973
Total Benefits			\$4,078,942	\$5,078,039	\$4,217,511	\$4,217,511	\$4,566,258
52-Contractual							
45002050	54611	OTHER SERVICES	\$5,787	\$5,559	\$8,000	\$8,000	\$20,000
Total Contractual Services			\$5,787	\$5,559	\$8,000	\$8,000	\$8,000
56-Other Financing							
45002050	80001	TSR TO GENERAL FUND	\$0	\$1,000,000	\$0	\$0	
45002050	80002	TSR TO THE GENERAL FUND (45)	\$150,000	\$150,000	\$1,000,000	\$1,000,000	\$250,000
Total Other Financing Uses			\$150,000	\$1,150,000	\$1,000,000	\$1,000,000	\$250,000
Total Expenses			\$4,234,729	\$6,233,598	\$5,225,511	\$5,225,511	\$4,824,258



"A Great Place to Call Home"

ANNUAL BUDGET

APPENDIX



"A Great Place to Call Home."

ANNUAL BUDGET

Budget Resolutions & Ordinances



FY 2022 ADOPTED BUDGET

Joe Gallo
Mayor



State of Illinois)
)
County 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:

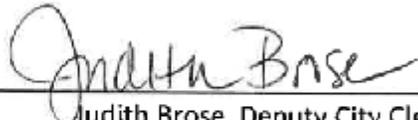
Resolution No. 21-R-109

duly passed by the City Council at a legally convened meeting thereof held on the 9th day of November, 2021, approved by the Mayor on the 9th day of November, 2021 and published by the Deputy City Clerk on the 10th day of November, 2021; and at the time of adoption of said Resolution No. 21-R-109 the City Council voted as follows:

YEAS: Budmats, O'Brien, Vinezeano, Bisesi, Reyez, Sanoica, McHale
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 15th day of November, 2021.




Judith Brose, Deputy City Clerk

RESOLUTION NO. 21-R-109

**A RESOLUTION TO ADOPT THE
FISCAL YEAR 2022 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, 2021 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 12, 2021, 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 2022 from January 1, 2022 to December 31, 2022, 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: Budmats, O'Brien, Vinezeano, Biscsi, Reyez, Sanoica, McHale

NAYS: 0

ABSENT: 0

Passed and approved this 9th day of November, 2021.



Joe Gallo, Mayor

ATTEST:



Judith Brose, Deputy City Clerk

Joe Gallo
Mayor



DEC 17 2021

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. 21-56

duly passed by the City Council at a legally convened meeting thereof held on the 26th day of October, 2021, approved by the Mayor on the 26th day of October, 2021 and published by the Deputy City Clerk on the 27th day of October, 2021; and at the time of adoption of said **Ordinance No. 21-56** the City Council voted as follows:

YEAS: McHale, Budmats, O'Brien, Vinezeano, Bisesi, Reyez, Sanoica
NAYS: 0
ABSENT: 0

all as appears in the official records of said City in my care and custody. Given under my hand and the corporate seal of said City this 6th day of December, 2021.



Judith Brose
Judith Brose, Deputy City Clerk

ORDINANCE NO. 21-56

AN ORDINANCE LEVYING TAXES FOR THE FISCAL YEAR
BEGINNING JANUARY 1, 2022 AND ENDING DECEMBER 31, 2022
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 \$13,724,338 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, 2022, and ending December 31, 2022, 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 -	\$ 190,446
For Police Pension -	\$ 3,626,000
For Fire Pension -	\$ 4,257,000
For IMRF Pension -	\$ 927,000
General Fund	\$ 12,024,338
Local Road Fund -	
Annual Street Program	\$ 1,000,000
E911 Fund for E911 Service -	\$ 700,000
Total General Fund, Local Road Fund & 911 Fund:	\$ 13,724,338

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.

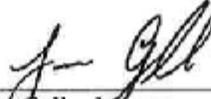
SECTION FOUR: This Ordinance shall be in full force and effect from and after its passage and approval and publication as provided by law.

AYES: McHale, Budmats, O'Brien, Vinczeano, Bisesi, Reyez, Sanoica

NAYS: 0

ABSENT: 0

Passed and approved this 26th day of October, 2021.



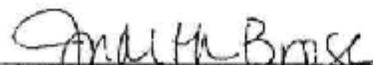
Joe Gallo, Mayor

ATTEST:



Judith Brose, Deputy City Clerk

Published this 27th day of October, 2021.



Judith Brose, Deputy City Clerk


OCT 17 2021



Joe Gallo
Mayor

RECEIVED
CITY CLERK'S OFFICE

DEC 17 2021

State of Illinois)
)
County of Cook)

RECEIVED

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. 21 – 55

duly passed by the City Council at a legally convened meeting thereof held on the 26th day of October, 2021, approved by the Mayor on the 26th day of October, 2021 and published by the Deputy City Clerk on the 27th day of October, 2021; and at the time of adoption of said **Ordinance No. 21-55** the City Council voted as follows:

- YEAS:** **Sanolca, McHale, Budmats, O'Brien, Vinezeano, Bisesi, Reyez**
- 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 6th day of December, 2021.



Judith Brose
Judith Brose, Deputy City Clerk

ORDINANCE NO. 21 - 55

**AN ORDINANCE ABATING THE TAXES FOR THE FISCAL YEAR
BEGINNING JANUARY 1, 2022 AND ENDING DECEMBER 31, 2022
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 \$715,688 tax levy for the 2004 Bond Series provided in Ordinance 12-23 shall be reduced to \$0.00 by the abatement of the entire 2021 tax year levy.

SECTION TWO: The \$626,800 tax levy for the 2019 Bond Series provided in Ordinance 19-12 shall be reduced to \$312,522 by the abatement of a portion of the 2021 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: Sanoica, McHale, Budmats, O'Brien, Vinezeano, Bisesi, Reyez

NAYS: 0

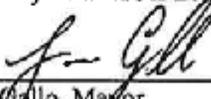
ABSENT: 0

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CITY CLERK'S OFF.

DEC 17 2021

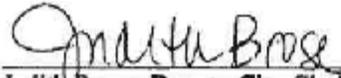
COMMISION DEPT

Passed and approved this 26th day of October 2021.



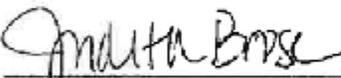
Joe Gallo, Mayor

ATTEST:



Judith Brose, Deputy City Clerk

Published this 27th of October, 2021.



Judith Brose, Deputy City Clerk

CLERK OF THE BOARD OF
CITY CLERK'S OFFICE

OCT 17 2021

RECEPTION DEPT

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 7/21/21

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
RM417	180	POLICE DEPARTMENT	FORD	EXPLORER	1FM5K8AW5LGD07057	2021
RM364	181	POLICE DEPARTMENT	FORD	EXPLORER	1FM5K8AR8GGC72739	2016
RM412	182	POLICE DEPARTMENT	FORD	EXPLORER	1FM5K8AB9LGA84681	2020
RM419	183	POLICE DEPARTMENT	FORD	EXPLORER	1FM5K8AB7MGA06630	2021
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
RM418	200	POLICE DEPARTMENT	FORD	EXPLORER	1FM5K8AB0MGA06629	2021
RM389	201	POLICE DEPARTMENT	FORD	EXPLORER	1FM5K8AR9JGB67845	2018
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
RM351	802	POLICE DEPARTMENT	FORD	EXPLORER	1FM5K8AR5FGC40880	2015
RM323	804	POLICE DEPARTMENT	FORD	EXPLORER	1FM5K8AR3DGC62955	2013
RM350	805	POLICE DEPARTMENT	FORD	EXPLORER	1FM5K8AR9FGC40879	2015
RM336	806	POLICE DEPARTMENT	FORD	TAURUS	1FAHP2M80DG134553	2013
RM339	SRO1	POLICE DEPARTMENT	FORD	EXPLORER	1FM5K8ARXEGC02043	2014
RM341	SRO2	POLICE DEPARTMENT	FORD	EXPLORER	1FM5K8AR1EGC02044	2014
RM406	300	PW ADMIN	FORD	EXPLORER	1FM5K8D88KGA15429	2019

RM Vehicle Roster as of 7/21/21

RM334	301	PW ADMIN	FORD	FUSION	1FA6P0G78E5381444	2014
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
RM303	305	PW MOTOR POOL	FORD	CRWNVIC	2FABP7BV9BX146946	2011
RM225	306	PW MOTOR POOL	FORD	RANGER	1FTYR14U17PA97433	2007
RM187	307	PW MOTOR POOL	CHEVY	TAHOE	1GNEC13Z45R242040	2005
RM174	308	PW MOTOR POOL	FORD	CRWNVIC	2FAFP71WX6X147802	2006
RM384	309	PW MOTOR POOL	FORD	SERVICE TRUCK	1FDRF3F68JEB75650	2018
RM421	335	PW REFUSE	AUTOCAR	REFUSE TRUCK	5VCACSAFXMC234633	2021
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
RM059	319	PW STREETS	IH	DUMP	1HTSDAAR51H287924	2001
RM372	320	PW STREETS	FORD	SIGN TRUCK	1FDUF5GTXHEB94379	2016
RM183	321	PW STREETS	FORD	PICK UP	1FTWF31577EB36742	2007
RM259	322	PW STREETS	FORD	SM. DUMP	1FDAF57R08EB91028	2008
RM409	323	PW STREETS	FORD	PICK UP	1FTRF3B64KEG25130	2019
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	1FD8X2B6XKEC37095	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
RM420	359	PW WATER OPERATIONS	FORD	TRANSIT	1FTBW1X81LKB40334	2020
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

RM Vehicle Roster as of 7/21/21

RM330	364	PW WATER OPERATIONS	IH	DUMP	1HTWCAARXE790682	2013
RM403	380	PW WATER OPERATIONS	JNDER	LOADER	DW544HX583218	2002
RM240	384	PW WATER OPERATIONS	BOBCAT	MINI EXCAVATOR	562416819	2007
RM355	450	PW WATER OPERATIONS	FORD	ESCAPE	1FMCU0F79GUB40438	2016
RM263	651	PW WATER OPERATIONS	FORD	RANGER	1FTYR14U28PA51241	2008

Frequently Used Acronyms



Frequently Used Department Acronyms

CITY OF ROLLING MEADOWS

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

Frequently Used Department Acronyms

CITY OF ROLLING MEADOWS

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

Glossary



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.