

# FY 2023 ADOPTED ANNUAL BUDGET



**City of Rolling  
Meadows**

3600 Kirchoff Road  
Rolling Meadows, IL 60008  
847-394-8500  
[www.cityrm.org](http://www.cityrm.org)

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Rolling Meadows  
Illinois**

For the Fiscal Year Beginning

**January 01, 2022**

*Christopher P. Morrill*

Executive Director



City of  
**ROLLING  
MEADOWS**

## City Administration

City Manager Rob Sabo

Finance Director Molly Talkington

Public Works Director Aaron Grosskopf

Police Chief John Nowacki

Fire Chief Pete Sutter

Chief Information Officer Waseem Khan

## City Council

Mayor Joe Gallo

1<sup>st</sup> Ward Alderman Karen McHale

2<sup>nd</sup> Ward Alderman Nick Budmats

3<sup>rd</sup> Ward Alderman Kevin O'Brien

4<sup>th</sup> Ward Alderman Jenifer Vinezeano

5<sup>th</sup> Ward Alderman Jon Bisesi

6<sup>th</sup> Ward Alderman Mandy Reyez

7<sup>th</sup> Ward Alderman Lara Sanoica



Front Row (left to right) Karen McHale, Mayor Joe Gallo, Jenifer Vinezeano.

Back Row (left to right): Mandy Reyez, Nick Budmats, Kevin O'Brien, Jon Bisesi, Lara Sanoica

**CITY OF ROLLING MEADOWS**

**FY 2023 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.
May to August	---	Input Budget Entries, Review Budget Entries, Hold Departmental Meetings, Review and Edits by City Manager and Finance Director.
August	---	CIP Meetings & Review with City Manager & Finance Director.
June 21, 2022	Tuesday	June Committee of the Whole Meeting. FY 2023 Budget Parameters/Tax Levy Discussion
June 28, 2022	Tuesday	June City Council Meeting. FY 2021 Audit Presentation FY 2021 Police & Fire Pension Fund - Actuarial/Tax Levy Discussion
August 9, 2022	Tuesday	CIP Released to the City Council & Public with the August 9th City Council Meeting Agenda Packet. (Friday, August 5th release.)
August 16, 2022	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.
<b>Note: City Council one-on-one Budget review meetings with City Manager &amp; Finance Director to take place in September 2022.</b>		
September 13, 2022	Tuesday	FY 2023 Proposed Budget Released to the City Council & Public with the September 13, 2022 City Council Meeting Agenda Packet. (Friday, September 9th release.)
September 20, 2022	Tuesday	September Committee-of-the-Whole Meeting: City Levy/Budget Discussion.
September 2022	-----	Publish the Public Hearings Notices in a Newspaper for the Tax Levy & Budget.
October 11, 2022	Tuesday	<b>City Council Meeting - Public Hearing - City Budget &amp; Library Budget.</b> City Council Meeting - <b>Public Hearing</b> - Tax Levy (i.e., Truth In Taxation)(City & Library). City Council Meeting - Some Budget Ordinances - 1st Reading.
October 18, 2022	Tuesday	October Committee-of-the-Whole Meeting - City & Library Levy/Budget Discussion.
October 25, 2022	Tuesday	City Council Meeting - 1st & 2nd Reading of some Ordinances.
November 8, 2022	Tuesday	City Council Meeting - Approve City & Library Levy (1st Readings), and 1st and 2nd Reading of some Ordinances.
November 15, 2022	Tuesday	November Committee-of-the-Whole Meeting - City Budget (If Needed)
November 22, 2022	Tuesday	City Council Meeting - Approve City & Library Levy (2nd Readings), Adopt City Budget & Accept Library Budget; and 2nd Reading of some Ordinances.

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

The City Manager and the Finance Director will hold one-on-one meetings with the Mayor and City Council in September to review the FY 2023 Proposed Budget.

# FISCAL YEAR 2023 BUDGET-IN-BRIEF



The annual budget is a management tool that each City department uses to plan, administer, monitor and improve its operations and service levels. It's a legal document through which the City Council carries out its legislative responsibility to control City finances. The budget is also a public information resource that allows taxpayers to understand the finances of their local government. The Fiscal Year 2023 Budget was designed with intent to strengthen the City's financial foundation while addressing rising inflation and supply chain concerns.

## Fiscal Year 23 Budget Highlights

No Increase To Utilities or Refuse Rate for 2023

Police, Fire and IMRF Pension Property Tax Levy equal to '21 levels

Target Funding to Local Roads and PW Operations to support planned projects

Incorporated American Rescue Plan Act (ARPA) Funding of \$3.2M into the FY 23 Budget

### General Fund Operating Revenues

Inter. Gov. Revenues \$5M, License & Permits \$1.2M, Fines & Forfeitures \$226,000, Charges for Service \$3M, Investment Earnings \$52,000, Internal Service Chargebacks \$1.9M, Other \$1.8M



64% of general fund revenue is generated from property and local taxes. The remaining balance is generated from City services, reimbursements and other revenues or transfers

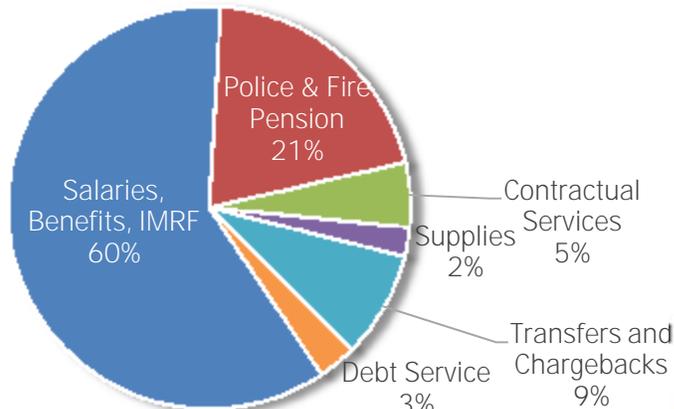
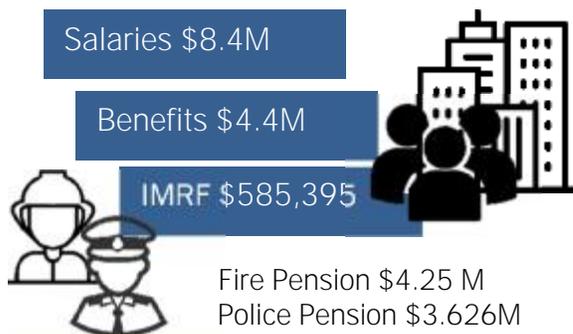


### General Fund Expenditures

Salaries \$8.4M

Benefits \$4.4M

IMRF \$585,395

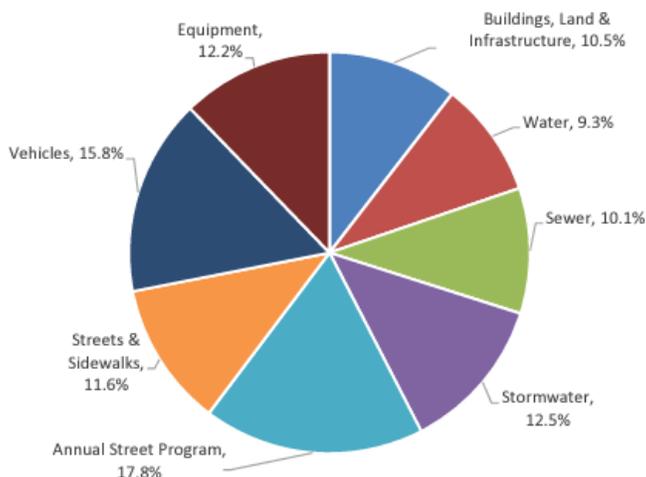


Internal Service Chargeback \$2.2M

Transfer to Local Road Fund \$1.05M



# FISCAL YEAR 2023 BUDGET FACTS & STATS



## Capital Improvement Plan (CIP)

The CIP for Fiscal Year 2023 totals approximately \$10,786,500.

Projects include but are not limited to; street and walkway improvements, water, sewer and storm water systems improvements, improvements to facilities and equipment replacement.



The City of Rolling Meadows has been awarded the **Certificate of Achievement for Excellence in Financial Reporting** by the Government Finance Officer Association every year since 1985.

## Let's Compare



Real Estate Transfer Tax outperformed the budget in FY 22 finishing an estimated 67% above budget. FY 23 required a budget reset.



ARPA funds of \$3.2M were received by the City. The first installment in 2021, the second installment late 2022. The funds will be used on water utility projects.



The Debt Service Fund will make its final payment on the 2012 GO Bond in FY 2023. This will make over \$700,000 available in the General Fund moving forward.



Staffing levels changed from 194 employees in 2022 to 192 employees for Fiscal Year 2023.



Utility Rates (Water, Sewer, Garbage and Storm water) remain unchanged.



FY 23 expenditures are expected to increase 3.3% or 1.22M over FY 22 projections

## Property Tax Breakdown



↳ Elementary Schools, High Schools and Community College approx. 60%

↳ City of Rolling Meadows Approx. 16%

↳ Other Approx. 24%

## Sales Tax Rate (Retailer and Service Occupations)

City Home Rule	County Home Rule	RTA	State of Illinois	Total
1%	+ 1.75%	+ 1%	+ 6.25%	= 10%



## Fiscal Year 2023 Adopted Budget Executive Summary

The City of Rolling Meadows is pleased to present the Adopted Budget for Fiscal Year 2023 beginning January 1, 2023 and concluding on December 31, 2023. The City's Fiscal Year 2023 Adopted Budget may be found online at: <https://www.cityrm.org/233/Financial-Reports>.

### Fiscal Year 2023 Budget Highlights:

- The Property Tax Levy continues to fund, Fire, Police and IMRF pension per the actuarial reports (financially sound funding).
- The General Fund is within reserve parameters at \$10.4 million or 27.1% fund balance for Fiscal Year 2023.
- The 3<sup>rd</sup> year of the Victims of Crime Act (VOCA) grant funding continues for social services work.
- Funds with Fund Balance polices are within the reserve parameters.
- There is no rate increase for Water, Sewer, Stormwater or Refuse.
- The Fiscal Year 2023 Budget continues to invest in capital infrastructure.
- American Rescue Plan Act (ARPA) Funding of \$3.2 million was incorporated into the Fiscal Year 2023 Budget.

### Budget Development

The City develops two key financial planning documents to guide the City's decision process of allocating revenues and expenditures: The Fiscal Year Budget and the 5-Year Capital Improvement Plan (CIP). Both documents are available to view on the City's website at [www.cityrm.org](http://www.cityrm.org) under the Government Transparency Tab. For Fiscal Year 2023 the Budget Parameters discussion took place at the June Committee-of-the-Whole Meeting. The Annual Budget is the City's financial planning document intended to communicate the City's plan for revenues and expenditures each fiscal year. The 5-year Capital Improvements Plan is a five-year financial plan with detailed information regarding capital expenditures, it is reviewed in depth the Capital Projects Committee. The 5-Year Capital Improvements Plan was presented to City Council at the August Committee-of-the-Whole Meeting. Information about the Capital Expenditures and the CIP can be found in this document. It is important to note that the 5-Year CIP is not a prediction of the future, or a budget, but a financial planning tool. Items listed in the Capital Improvements Plan may not make it into the correlating fiscal year budget.

### Budget Awards

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

## Understanding the Budget

Motor Fuel Tax Fund: The State Motor Fuel Tax Fund is a fund that receives monthly, per capita, distributions from the State of Illinois' Motor Fuel Tax. This Local Distributive Fund revenue is typically received on a monthly basis. This fund saw a dramatic decline during COVID-19 due to fewer commuters. Staff will continue to monitor these revenues and Springfield's potential impact on these funds.

In Fiscal Year 2019, the city began to receive a portion of the statewide gas tax. In Fiscal Year 2020 the City became eligible to receive funding from the "Build Illinois Program" from the State of Illinois. These funds were used to offset the revenue loss within the Motor Fuel Tax Fund, which continues to fund Street Capital Projects.

Local Road Fund: The Capital Improvements Committee focuses much of their time and effort reviewing projects and available resources for repairing and replacing city roads. For the Fiscal Year 2023 Budget, \$1.13 million was allocated from the Property Tax Levy to the Local Road Fund. This was an increase of \$127,810 over the prior year. Inflation and post-COVID supply chain issues both have had a dramatic effect on this fund's expenditures.

Utilities Fund: The Utilities Fund consists of water, sewer, and storm water management projects. This fund generates revenues through user fees. This major expenditures within the Utilities Fund cover necessary operating, capital, and debt costs in order to provide residents and businesses with water, sewer, and stormwater management services. This fund will not see a rate increase for those services provided in Fiscal Year 2023 but will be evaluated during said fiscal year as part of the City's Financial Stability Plan.

Refuse Fund: The Refuse Fund is presented in parameters with the Fund Balance Policy of 30%-50% of expenditures. It is important to note this fund balance is at the lower end of the policy and expected to fall below the threshold during Fiscal Year 2023. Transfers from the General Fund will be evaluated along with a proposed rate increase in order to counteract revenue loss. The refuse monthly service rate has not been increased since 2014.

Vehicle and Equipment Replacement Fund: This fund is used to purchase the City's rolling stock of vehicles and major pieces of large equipment. Interdepartmental charges based on vehicle/equipment allocation to the General, Garage, Refuse, and Utilities Funds generate revenues for this fund. This fund will be under evaluation during fiscal year 2023 as part of the City's Financial Stability plan.

Building and Land Fund: This fund is used for the maintenance, renovation or construction of City owned buildings and facilities. Several of this Fund's proposed capital projects include cost sharing with the Rolling Meadows Park District. This Fund will be evaluated as part of the City's Financial Stability Plan and will include discussion on this fund becoming a capital fund in its entirety. This fund's outlook will be greatly impacted by the decision made regarding the vacated Public Works building.

E911 Fund: The City has contracted its emergency communication dispatch services through Northwest Central Dispatch System since 2009. All aspects of the emergency communications system are expensed under this fund. Revenues for this fund are from the annual tax levy. The Fiscal Year 2023 Tax Levy allocated \$700,000 to this fund.

Liability Insurance Fund: The Liability Insurance Fund is an internal service fund that covers the liability risks of the City. The City is a member of Intergovernmental Risk Management Agency (IRMA) which pools risk across municipal members of Illinois. Under IRMA, the City has seen a reduction of liability insurance costs, which has allowed the City to release funds held in reserve for fund balance approved uses.

Health Insurance Fund: The Health Insurance Fund is an internal service fund that manages City employee healthcare costs. The City is a member of Intergovernmental Personnel Benefit Cooperative (IPBC), which allows the city to save money on the aforementioned costs. The positive performance of this fund under the cooperative has allowed the City to release funds held in reserve for fund balance approved uses.

TIF #2 Kirchoff/Owl: Tax Increment Financing District 2 (TIF #2) is one of two TIF Districts in the City. The Riverwalk Condominiums and Retail Spaces, created in 2022, encompasses the Wellington Area at the corner of Kirchoff Rd and Owl Dr. This TIF also includes Lot 4, the “green space” across from City Hall, which is still under City Control and not on the property tax roll as initially projected. The City has paid its general obligation (GO) debt for the development of this parcel in Fiscal Year 2017. At the conclusion of Fiscal Year 2023 projections show this fund will become positive. The TIF will expire in 2025, 23 years from its initial creation in 2002.

TIF #4 Golf Road Conservation Area: TIF #4 (commonly referred to as “The Gallagher TIF”) was approved by City Council in July of 2015. Available funds for this TIF are due to the TIF’s equalized assessed value increasing over time, attributed to the significant investment by Arthur J. Gallagher. The City does not own any of the land associated with this 15 year TIF, set to expire in Fiscal Year 2031.

Funds not included in the Annual Budget: The Police Asset Seizure Fund, The Foreign Fire Insurance Fund, Police and Fire Pension Funds, and the City’s Escrow Fund are not accounted for in the Annual Budget. All of the listed funds are subject to review under the City’s audit process, along with any state or federal audits as required. The financials for these funds are available through the City’s Annual Comprehensive Financial Report, which can be found on the City’s website under the Financial Transparency Tab. While these monies are governed by separate governing boards/authorities, the Police Asset Seizure and the Foreign Fire Insurance Fund help offset various City expenses.

## **Financial Policies and Procedures**

In order to ensure the City is able to meet its immediate and long-term service goals, several financial policies and procedures have been implemented. Highlighted are some of the more pertinent policies that the City currently follows:

- During Fiscal Year 2022, Resolution No. 22-R-86 was adopted by the City Council. This resolution adopted Fund Balance Policies for the Liability Insurance Fund, Health Insurance Fund, and Utilities Fund. These Fund Balance Policies were designed with the intent to provide sufficient cash flow to the City in times of crisis in order to avoid short-term borrowing. Please see the Appendix for more information on these policies.
- In 2019, the City Council adopted a Fund Balance Policy for the Garage Fund whereby the City strives to maintain a fund balance reserve of \$1.0 to \$1.5 million, intended to cover one fiscal year of expenses to said fund.
- In 2019, the City Council adopted an updated Investment Policy following state/federal statutes, along with GFOA best practices.
- In 2016, the City Council adopted a Fund Balance Policy for E911 Fund whereby the City will strive to maintain a reserve balance of one to one-and-a-half times the average expenditures for the E911 Fund. The City is growing this fund's reserves for anticipated capital and operating expenses.
- In 2015, the City Council adopted a Fund Balance Policy for the Refuse Fund which will strive to hold a reserve of 30%-50% of the average expenditures in the Refuse Fund.
- In 2014, the City Council adopted a Fund Balance Policy for the General Fund which the City will strive to hold 15%-30% of the City’s General Fund-Fund Balance to Operating Expenditures in reserves.

- The City issues an Annual Comprehensive Financial Report within 180 days of the end of each fiscal year, in compliance with generally accepted accounting principles.
- The City posts employees' salary and benefit data on the City's website as part of the government transparency initiative.

### **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 implementation of the annual budget. The use of fund balances helps to cover the expenditures related to core operation, capital projects, transfers to support other funds, or covering shortfalls.

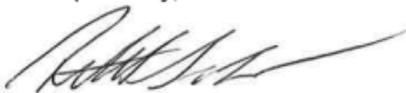
The City has set policies regarding fund balance reserves to mitigate loss. In the face of economic uncertainty, the City has other avenues to counteract revenue loss that can be evaluated as necessary. In recent years, the City has worked to diversify its revenue base. Less volatile revenue sources help mitigate loss. New revenue sources have come in the form of video gaming revenue, ambulance fees and the natural gas tax. The COVID 19 Pandemic challenged the City to reprioritize expenses and reevaluate capital projects. The City's recovery from the pandemic will emphasize the City's commitment to its strategic goal of providing high quality, reliable, services to residents and businesses alike in Rolling Meadows.

### **Acknowledgments**

The preparation of this document was made possible by the dedication and hard work of the Finance Department staff. In particular, I would like to acknowledge Finance Director Molly Talkington and all City Department Directors and staff who assisted and contributed to the preparation of the City's annual budget. We would also like to thank the City Departments for their continued commitment to providing high quality services for the entire community.

Additionally, we would like to acknowledge the Mayor and City Council for their support and sound policy leadership pertaining to the financial operations of the City, which made the preparation of this document possible.

Respectfully,



Rob Sabo  
City Manager



## 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 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, the City Council approves the new appropriation. The amounts are then reflected in the financial statements detail, the original and final amended budget.

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 evolve from the discussions and decisions made at these and other Council meetings. Monthly, the Finance Department provides reviews of the City's financial activities. Typically in August, the Capital Improvements Plan (CIP) is prepared and submitted to the City Council for review and discussion. The CIP is available online at [www.cityrm.org](http://www.cityrm.org).

As part of the proposed budget process, revenues and expenditures are reviewed to estimate for the end of the current fiscal year and project for the upcoming fiscal year. The City Manager and the Finance Department establish 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 Rolling Meadows Public Library. City Staff then revises the Proposed Budget based on feedback and discussions with the City Council. All ordinances and paperwork necessary to implement the proposed budget are then prepared. A public hearing is held for Public input on the proposed budget and property tax levy. After the public hearings, the budget and tax levy are formally adopted by ordinance. A final budget must be prepared and adopted prior to December 31<sup>st</sup>.

## 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 is 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.

## 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 located in Rolling Meadows, the Northwest/Jane Adams Toll way (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 are within the City, as are three other interchanges off Route 53.

# 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.

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.



The Rolling Meadows Historical Society 1950’s House and Kimball Hill Family Education center was designed as a replica of the ranch-style homes originally constructed in the City.



Meadows Square, a townhouse community, offers row-style homes in Rolling Meadows. Located south of Kirchoff Road intersecting with Meadow Dr. the 2020 construction project is expected to conclude in 2023.

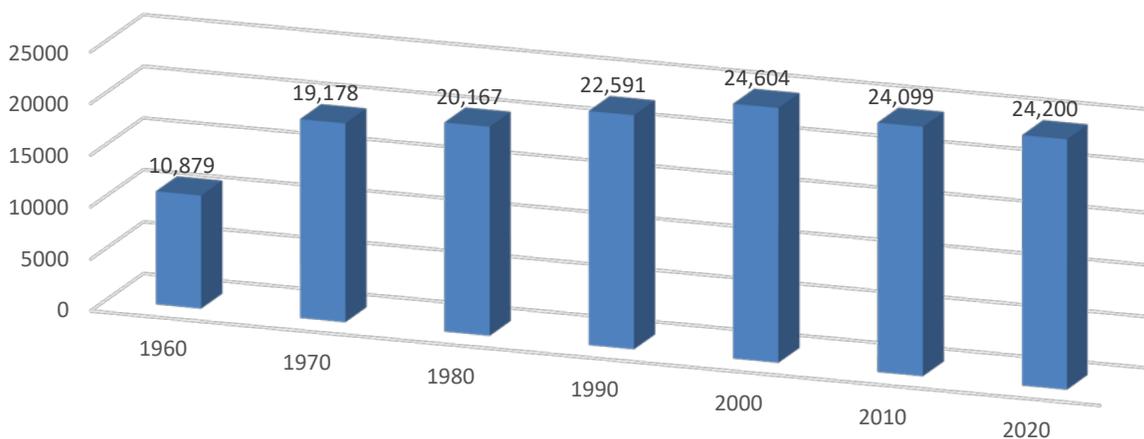
## City Growth

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 24,200 by the 2020 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 offerings 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.

## Population

Rolling Meadows Population by Decade



# Community Snapshot

## General Population Characteristics, 2020

	Rolling Meadows
Total Population	24,200
Total Households	9,369
Average Household Size	2.5
Percent Population Change, 2010-20	0.4
Percent Population Change, 2000-20	-1.6

Source: 2000, 2010 and 2020 Census.

## Household Size, 2016-2020

	Rolling Meadows	
	Count	Percent
1-Person Household	1,968	23.2
2-Person Household	2,723	32.1
3-Person Household	1,822	21.5
4-or-More-Person Household	1,978	23.3

Source: 2016-2020 American Community Survey five-year estimates.

## Household Income, 2016-2020

	Rolling Meadows	
	Count	Percent
Less than \$25,000	675	7.9
\$25,000 to \$49,999	1,510	17.8
\$50,000 to \$74,999	1,777	20.9
\$75,000 to \$99,999	1,318	15.5
\$100,000 to \$149,999	1,725	20.3
\$150,000 and Over	1,486	17.5
Median Income	\$78,609	
Per Capita Income*	\$37,478	

Source: 2016-2020 American Community Survey five-year estimates.

## Race and Ethnicity, 2016-2020

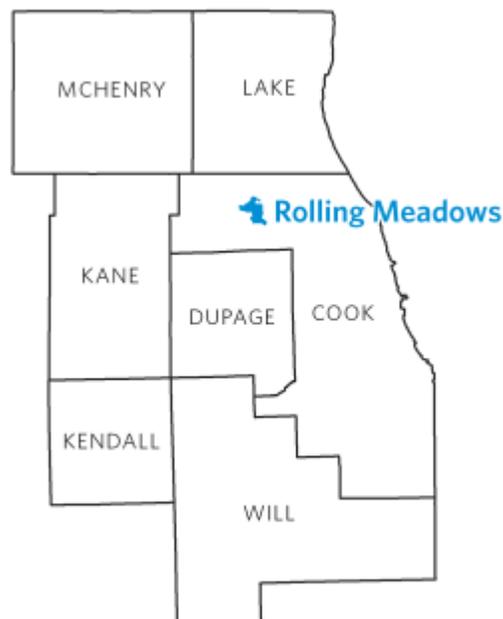
	Rolling Meadows	
	Count	Percent
White (Non-Hispanic)	13,298	57.1
Hispanic or Latino (of Any Race)	6,687	28.7
Black (Non-Hispanic)	506	2.2
Asian (Non-Hispanic)	2,247	9.6
Other/Multiple Races (Non-Hispanic)	550	2.4

Source: 2016-2020 American Community Survey five-year estimates.

## General Merchandise Retail Sales, 2021

	Rolling Meadows
General Merchandise	\$269,201,860
Total Retail Sales	\$356,120,955
Total Sales per Capita*	\$15,292

Source: Illinois Department of Revenue, 2021.



## Equalized Assessed Value, 2020

Residential	\$487,850,448
Commercial	\$342,963,461
Industrial	\$113,103,389
Railroad	\$0
Farm	\$0
Mineral	\$0
<b>TOTAL</b>	<b>\$943,917,298</b>

Sources: Illinois Department of Revenue, 2020.

# City Departments Profile

The City of Rolling Meadows employs approximately 168 full-time personnel, 17 part-time and 7 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 is 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 Social Media pages and *News and Views*, a monthly newsletter that circulates to businesses and residents in both print and electronic format, alternating each month.

## City Clerks Office

The Deputy City Clerk 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 City 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, collecting data for the City insurance, providing procedures, maintaining all personnel files and processing benefit time. The department is responsible for development of policies and initiatives pertaining to human resources. Human Resources is part of the City Manager's Office and must keep current on all federal and state law. The City of Rolling Meadows is an Equal Opportunity Employer.

## **Information Technology**

The mission of the City of Rolling Meadows Information Technology division is to identify, implement and support applications and systems that enhance service delivery, enable employee productivity and utilize technology to further the City's goals. The Information Technology division is responsible for providing a wide variety of equipment and services. These services include maintaining and enhancing all communication platforms, project management, desktop/laptop support, email system, data backup, disaster recovery, software support and website administration.



The City maintains a website where citizens and visitors can obtain information and inform the City of needed services. The on-line Work Order system allows individuals to alert the City of needed service at any time of day or night. The City's internet address is [www.cityrm.org](http://www.cityrm.org).

## **Community Events**

Rolling Meadows staff and community groups plan and participate in the City's annual special events and programs each year. Some of these include the Veterans' Dinner, Memorial Day Parade and Ceremony, Block Party, July 4<sup>th</sup> Parade, Fridays Rock! Concerts in the Park, Wine-Down By the Creek, National Night Out, Senior Luncheon, Public Works and Fire Departments' Open House, Hometown Hoedown Fall Fest, Halloween Fest and the Holiday Celebration and Tree Lighting.



*Memorial Day ceremonies take place at the Carillon Tower, site of the City's Veterans Monument, on Kirchoff Road.*



## Finance

The Finance Department is responsible for all accounting, financial reporting, auditing, budgeting, utility billing, accounts payable, grant administration, accounts receivable, cash management, investments and collections functions of the City. The Department prepares the annual budget, which is the strategic plan of the City. The Finance Department administers the audit process concluding with the preparation of the Annual Comprehensive Financial Report (ACFR) 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 residents and external customers.



## Police

The Rolling Meadows Police Department is an accredited law enforcement agency, having received accreditation from the Illinois Association of Chiefs of Police by having embedded within the organization, professional police management, procedures and policies. The 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.



The Rolling Meadows Police Department's Social Services Division established the RMPD Hope Fund in 2021. Supported by community donations and overseen by the Social Services Manager Natalia Nieves, PhD, LCPC, AMFT the fund aims to provide emergency financial resources to those community members in need.

## 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, Operations and Administrative.



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.



## 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 is 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.
- 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 all 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, 3,300 catch basin and inlet structures, 1,625 storm sewer manholes and 6.5 miles of Salt Creek stream bank.



### **Municipal Waste Services**

The City of Rolling Meadows provides residential refuse and yard waste 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.

### **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**

As of January 1, 2023 The Community Development Division of Public Works became its own department. The primary function of the Department 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 compatibility are emphasized by the Division as priorities. Some responsibilities of the Department 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 licensing
- 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 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, 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 approves 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

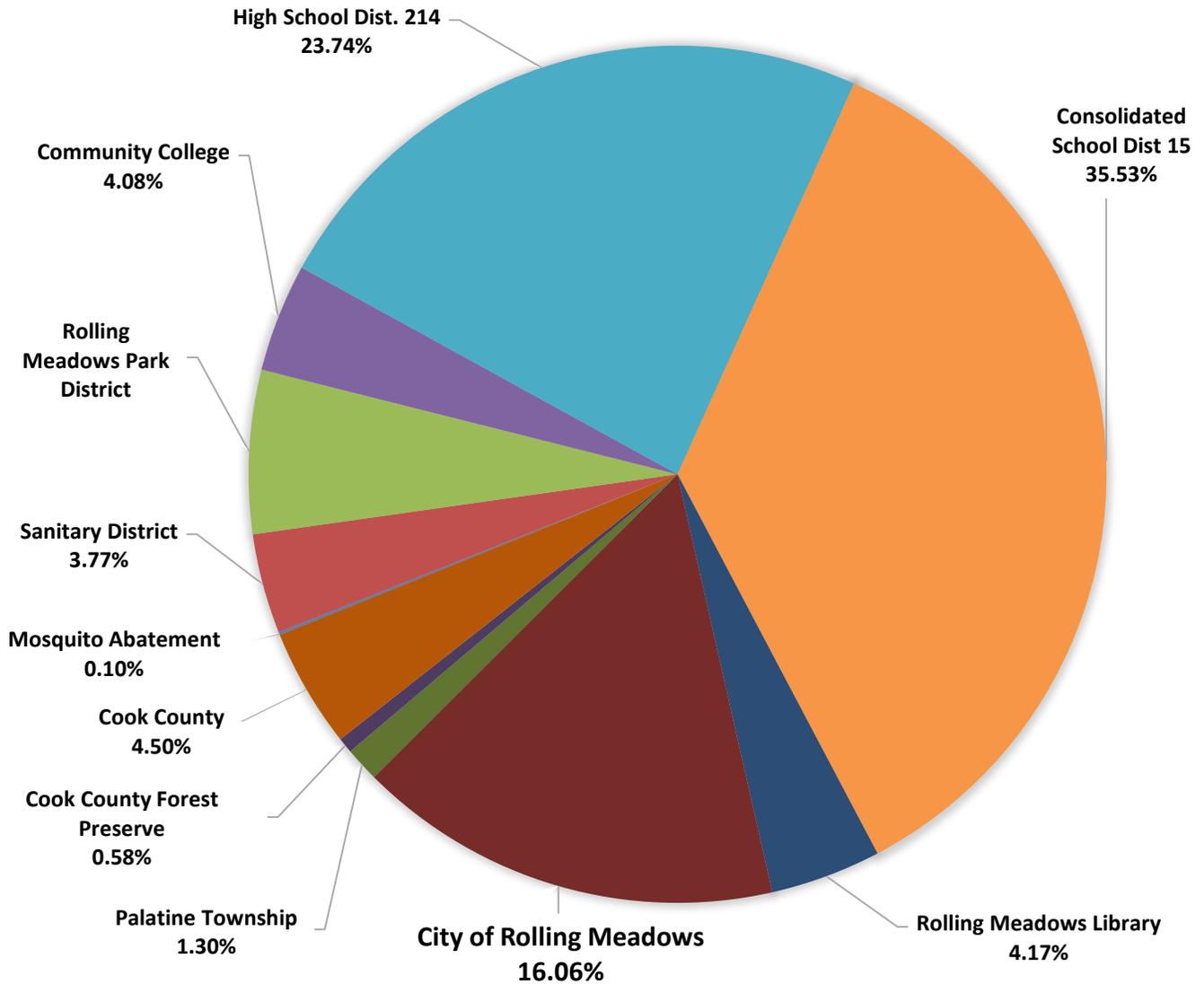
<b>PROPERTY TAX LEVY (2022) FOR THE FY 2023 BUDGET</b>						
	2020	2021	2022	Dollar	Percent	
	Tax Levy	Tax Levy	Tax Levy	Change from	Change	
				From 21 Levy	From 21 Levy	
<u>General Fund</u>						
Police Protection	\$ 1,511,946	\$ 1,511,946	\$ 1,511,946	\$0	0.0%	
Fire Protection	1,511,946	1,511,946	1,511,946	0	0.0%	
Police Pension	3,600,000	3,626,000	3,626,000	0	0.0%	
Fire Pension	4,380,000	4,257,000	4,257,000	0	0.0%	
IMRF Pension	900,000	927,000	927,000	0	0.0%	
Public Works Operations	187,002	190,446	206,629	16,183	8.5%	
<u>General Fund Total</u>	12,090,894	12,024,338	12,040,521	16,183	0.1%	
<u>Local Road Fund</u>						
Annual Street Program	1,000,000	1,000,000	1,127,810	127,810	12.8%	
<u>E911 Fund</u>						
E911 Service	700,000	700,000	700,000	0	0.0%	
<b>TOTAL FOR ANNUAL TAX LEVY ORDINANCE</b>						
	<b>13,790,894</b>	<b>13,724,338</b>	<b>13,868,331</b>	<b>143,993</b>	<b>1.0%</b>	
 <i>Annual Tax Levy Ordinance Total</i>						
<u>Debt Service Purpose</u>						
2018 Bond (matures FY 2038)	696,833	700,200	700,800	600	0.1%	
2019 Bond (matures FY 2039)	249,333	312,522	313,075	553	0.2%	
<b>DEBT LEVY - BY ORIGINATING BOND ORDINANCE</b>						
	<b>946,166</b>	<b>1,012,722</b>	<b>1,013,875</b>	<b>1,153</b>	<b>0.1%</b>	
<b>TOTAL CITY LEVY FOR FY 2023 BUDGET</b>						
	<b>\$ 14,737,060</b>	<b>\$ 14,737,060</b>	<b>\$ 14,882,206</b>	<b>\$ 145,146</b>	<b>1.0%</b>	

Detailed notes for the Property Tax Levy for the FY 2023 Budget:

- 1) The IMRF Levy remains level to 2021
- 2) The Police and Fire Pension tax levy amounts are greater than the actuarial reports and remain level to the 2021 levy amounts
- 3) The Annual Street Program Tax Levy is increased \$127,810 over 2021
- 4) The 911 Tax Levy remains level to 2021
- 5) The Public Works operations levy is increased by \$16,183 over 2021
- 6) The Debit Service Annual Payments for the tax levy are increased per the annual required debt service schedule.

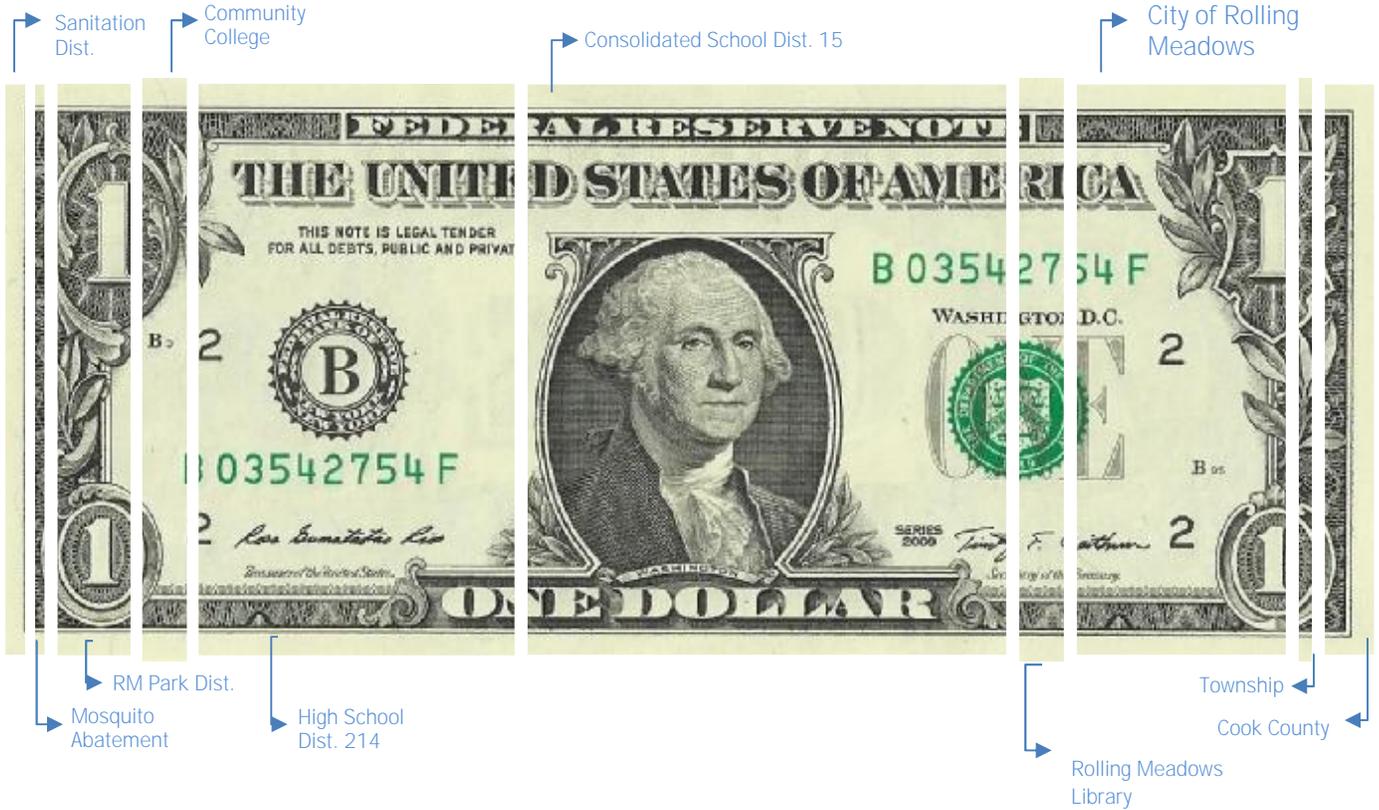
# Where Do My Property Taxes Go?

Every dollar of property tax paid by residents of Rolling Meadows is divided among various taxing districts. Last year the City's portion of funds collected from a typical tax bill for a Rolling Meadows property owner was 16.06%, including the pension funds. The graph below shows the distribution of taxes collected from a Rolling Meadows resident who is part of Palatine Township. (Rounding difference may occur).

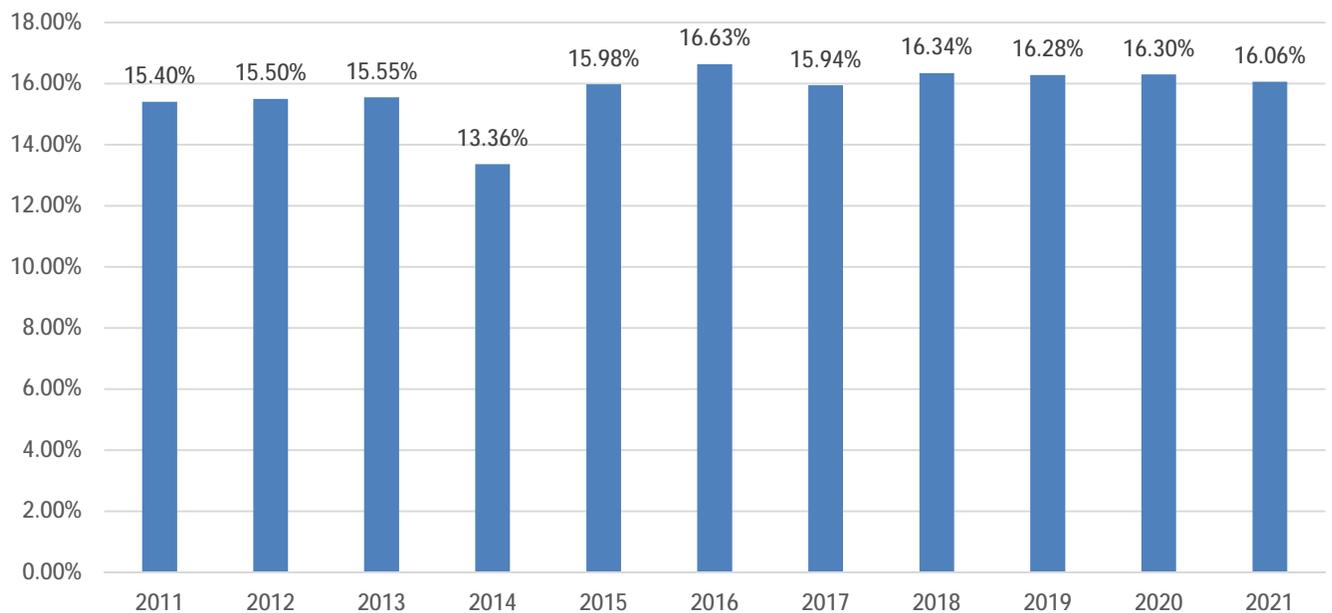


## 2020 (Payable 2021) Property Tax Bill Taxing District Breakdown

# Visual of each Taxing Districts Share of One Dollar Bill



## City's Share of Property Tax Bill 10 Year History



**City of Rolling Meadows, Illinois**  
**Assessed Value and Actual Value of Taxable Property**  
**Last Ten Tax Levy Years**  
**December 31, 2021 (Unaudited)**

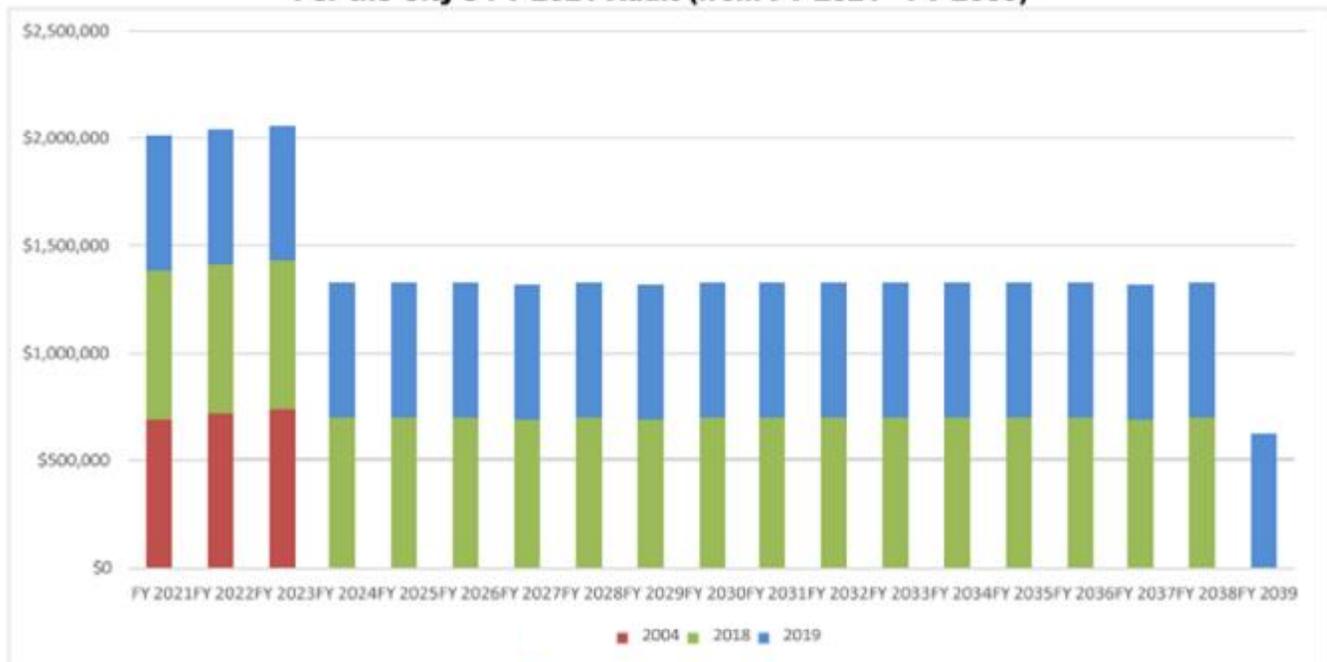
Budget Year	Residential Property	Commercial Property	Industrial Property	Total Equalized Assessed Value	Total Direct Tax Rate	Increase/Decrease	Estimated Actual Taxable Value	Ratio of Total Equalized Value to Total Estimated Actual Value
2012	478,777,636	280,540,952	147,475,207	906,793,795	1.317	-9.67%	2,720,381,385	33.33%
2013	441,318,353	259,333,247	135,360,243	836,011,843	1.484	-7.81%	2,508,035,529	33.33%
2014	369,772,380	252,591,816	100,770,099	723,134,295	1.737	-13.50%	2,169,402,885	33.33%
2015	394,371,663	254,681,126	81,117,603	730,170,392	1.719	0.97%	2,190,511,176	33.33%
2016	382,895,892	242,324,603	78,686,402	703,906,897	1.870	-3.60%	2,111,720,691	33.33%
2017	454,910,891	259,421,096	79,071,548	793,403,535	1.739	12.71%	2,380,210,605	33.33%
2018	453,622,046	270,527,838	83,954,247	808,104,131	1.787	1.85%	2,424,312,393	33.33%
2019	443,340,025	265,568,525	81,088,939	789,997,489	1.876	-2.24%	2,369,992,467	33.33%
2020	491,536,045	340,213,474	104,656,464	936,405,983	1.624	18.53%	2,809,217,949	33.33%
2021	487,850,448	342,963,461	113,103,389	943,917,298	1.611	0.80%	2,831,751,894	33.33%

Data Source: Office of the Cook County Clerk-Abstract of Valuations, Levies, Taxes and Tax Extensions Tax Agency Reports.

Notes: Property is assess at 33% of actual value

# City's Debt Service

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



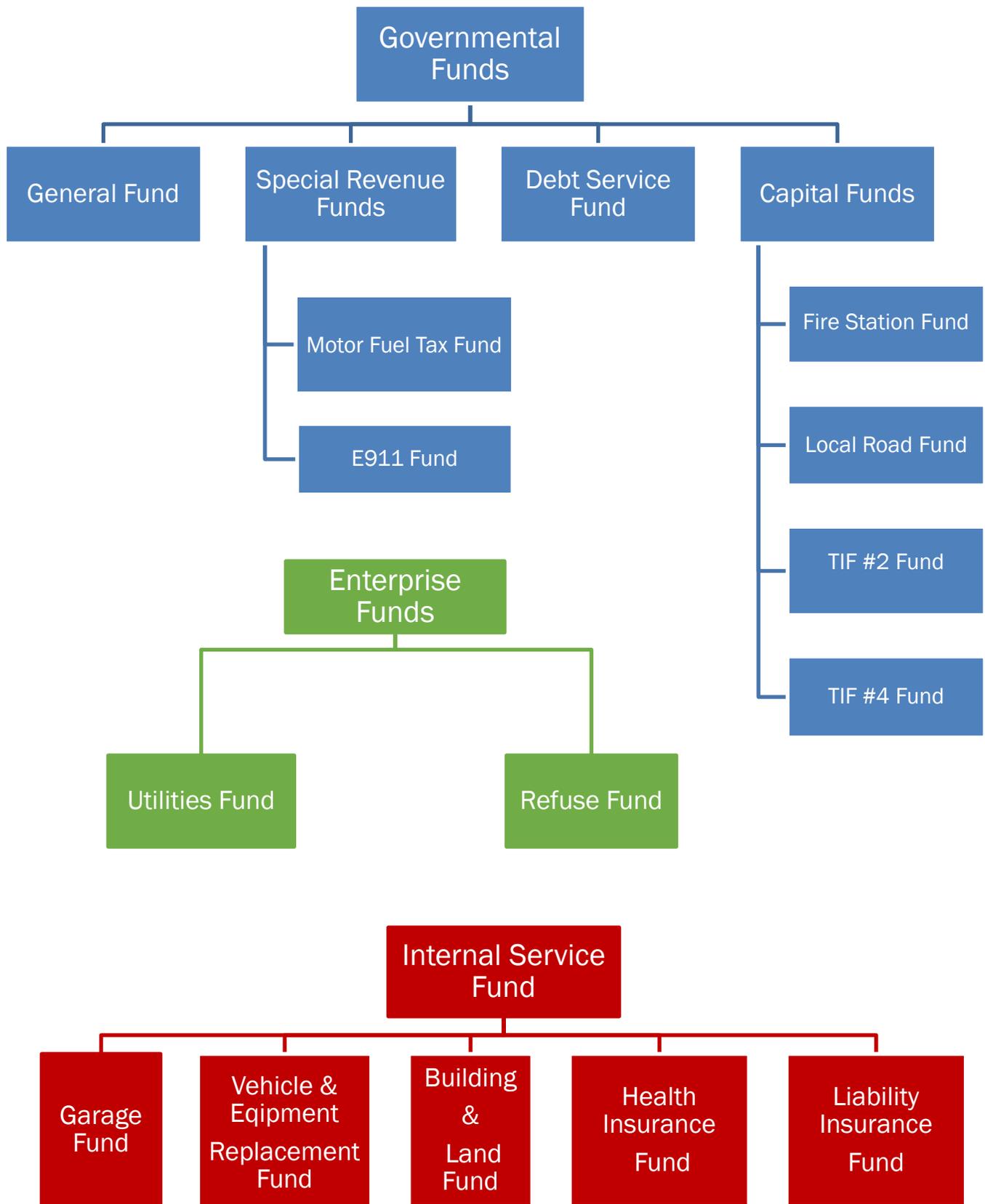
## Summary of Outstanding Bonds by Type

Bond Issues	City Fund Debt Retired By	Original Amount Issued	Budget Year-Debt is Paid Down	Estimated Principal & Interest @ 12/31/2022
Bond Series 2012 (2004)	General Fund (01)	\$ 8,070,000	FY 2023	\$ 1,452,138
Bond Series 2018	Fire Stations (83)	\$ 9,500,000	FY 2038	\$ 11,882,600
Bond Series 2019	Fire Stations (83) & Utilities (20)	\$ 8,500,000	FY 2039	\$ 11,260,600
<b>Estimated Total Principal &amp; Interest</b>				<b>\$ 24,595,338</b>

### 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.
- 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, board of police, overhead, and some of 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 residents with 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 services for three of the seven general obligation (GO) bonds.

The City has two Special Revenue Funds: The E911 Fund and the Motor Fuel Tax Fund. These funds have restricted revenues, meaning they must only be spent on certain services and goods according to state statute. The Motor Fuel Tax Fund expenditures are restricted to projects intended to maintain and improve streets and lighting. The E911 Fund expenses are restricted to expenses incurred while providing dispatch services 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 Health Insurance Fund, and the Liability Insurance Fund. These funds all provide services to various departments throughout the City. These funds are designed to charge other departments, through chargebacks, for the cost of these services.

The City has four Capital Funds: the Fire Station Fund, the Local Road Fund, TIF #2 Kirchoff & Owl Fund, and TIF #4 Gold Road Fund. These funds are used to pay for capital improvement projects.

It is important to note the Police Seizure, Escrow, Police and Fire Pension Funds, and Foreign Fire Insurance Funds are not included in the above list as 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 Annual Comprehensive Financial Report (ACFR). This document can be viewed on the City's website [www.cityrm.org](http://www.cityrm.org).

## ACCOUNT NUMBER EXPLANATION

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  
Last 5 digits in the account number = OBJECT

Example: 01-20-2000-54310



# Revenues & Expenditures Summary Sheets

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

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

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

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

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

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

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

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

## City of Rolling Meadows - Fund Balance Summary - FY 2018 Audited Data

FUND NAME	BGN FY 2017 AUDITED FUND BALANCE	REVENUES - AUDIT	EXPENSES - AUDIT	NET CHANGE IN CURRENT YEAR FUND BALANCE	NET TRANSFERS IN OR OUT TO OTHER FUNDS	ENDING FY 2018 AUDITED FUND BALANCE OR EQUIVALENT
<b>Governmental Funds:</b>						<b>ACTUAL</b>
General (01) **	9,565,069	33,116,096	31,312,252	1,803,844	(254,527)	11,114,386
Motor Fuel Tax (03)	115,275	621,933	575,934	45,999	-	161,274
E911 (04)	1,219,100	652,826	724,072	(71,246)	150,000	1,297,854
Debt Service (47)	68,587	430,380	1,139,048	(708,668)	683,075	42,994
Local Road (61)	117,470	2,233,163	1,798,341	434,822	-	552,292
TIF #2 (37) Kirch/Owl	(1,544,381)	260,582	65,879	194,703	-	(1,349,678)
TIF #4 (38) Golf Road	378,813	2,950,645	244,978	2,705,667	-	3,084,480
Fire Stations Fund (83)	852,055	9,960,375	2,103,075	7,857,300	-	8,709,355
Foreign Fire Tax (26) *	51,925	32,472	13,894	18,578	-	70,503
Police Asset Seizure (17) *	158,712	135,167	67,671	67,496	-	226,208
Utilities (20)	3,096,443	11,473,184	9,601,362	1,871,822	-	4,783,384
Refuse (16)	1,020,333	2,196,129	2,178,195	17,934	-	1,054,110
<b>Internal Service Funds:</b>						
Garage (14)	880,867	1,558,271	1,411,253	147,018	-	1,027,885
Vehicle-Equipment (25)	1,977,679	1,490,869	882,238	608,631	100,000	1,059,339
Building & Land (33)	14,522	571,974	392,644	179,330	200,000	325,283
Liability Insurance (23)	1,449,461	1,354,078	773,526	580,552	(350,000)	1,410,462
Health Insurance (45)	1,752,696	4,429,851	4,150,790	279,061	(528,548)	1,473,767
<b>TOTAL ALL CITY FUNDS</b>	<b>\$ 21,174,626</b>	<b>\$ 73,467,995</b>	<b>\$ 57,435,152</b>	<b>\$ 16,032,843</b>	<b>\$ -</b>	<b>\$ 35,043,898</b>

## City of Rolling Meadows - Fund Balance Summary - FY 2019 Audited Data

FUND NAME	BGN FY 2019 AUDITED FUND BALANCE	REVENUES - AUDIT	EXPENSES - AUDIT	NET CHANGE IN CURRENT YEAR FUND BALANCE	SOURCES/USES OR TRANSFERS	ENDING FY 2019 AUDITED FUND BALANCE OR EQUIVALENT
<b>Governmental Funds:</b>						<b>ACTUAL</b>
General (01) **	11,114,386	33,822,486	32,736,488	1,085,998	(1,409,934)	10,790,450
Motor Fuel Tax (03)	161,274	798,756	592,275	206,481	-	367,755
E911 (04)	1,297,854	707,452	656,176	51,276	-	1,349,130
Debt Service (47)	42,994	-	688,554	(688,554)	663,075	17,515
Local Road (61)	552,292	2,311,047	3,567,556	(1,256,509)	1,060,000	355,783
TIF #2 (37) Kirch/Owl	(1,349,678)	249,170	56,503	192,667	-	(1,157,011)
TIF #4 (38) Golf Road	3,084,480	3,624,060	6,705,351	(3,081,291)	-	3,189
Fire Stations Fund (83)	8,709,355	252,993	10,303,802	(10,050,809)	3,282,698	1,941,244
Foreign Fire Tax (26) *	70,503	38,651	37,000	1,651	-	72,154
Police Asset Seizure (17) *	226,208	70,288	86,579	(16,291)	-	209,917
<i>* Foreign Fire &amp; Police Asset Seizure are shown on the City's Financials but are not controlled by the City Council.</i>						
<b>Enterprise Funds:</b>						
Utilities (20)	4,783,384	11,783,306	9,815,137	1,968,169	-	4,134,531
Refuse (16)	1,054,110	2,178,019	2,288,099	(110,080)	-	1,029,931
<b>Internal Service Funds:</b>						
Garage (14)	1,027,885	1,553,203	1,396,058	157,145	-	1,185,030
Vehicle-Equipment (25)	1,059,339	1,545,514	1,077,485	468,029	125,000	1,342,848
Building & Land (33)	325,283	685,202	633,714	51,488	1,310,000	1,431,916
Liability Insurance (23)	1,410,462	1,214,120	816,353	397,767	(300,000)	1,303,379
Health Insurance (45)	1,473,767	4,692,034	4,084,394	607,640	(1,500,000)	1,587,113
<b>TOTAL ALL CITY FUNDS</b>	<b>\$ 35,043,898</b>	<b>\$ 65,526,301</b>	<b>\$ 75,541,524</b>	<b>\$ (10,015,223)</b>	<b>\$ 3,230,839</b>	<b>\$ 25,964,874</b>

## 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
<b>Governmental Funds:</b>						<b>ACTUAL</b>
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 &amp; Police Asset Seizure are shown on the City's Financials but are not controlled by the City Council.</i>						
<b>Enterprise Funds:</b>						
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
<b>Internal Service Funds:</b>						
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
<b>TOTAL ALL CITY FUNDS</b>	<b>\$ 25,964,871</b>	<b>\$ 63,722,477</b>	<b>\$ 62,114,353</b>	<b>\$ 1,608,124</b>	<b>\$ -</b>	<b>\$ 27,785,535</b>

**\*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).

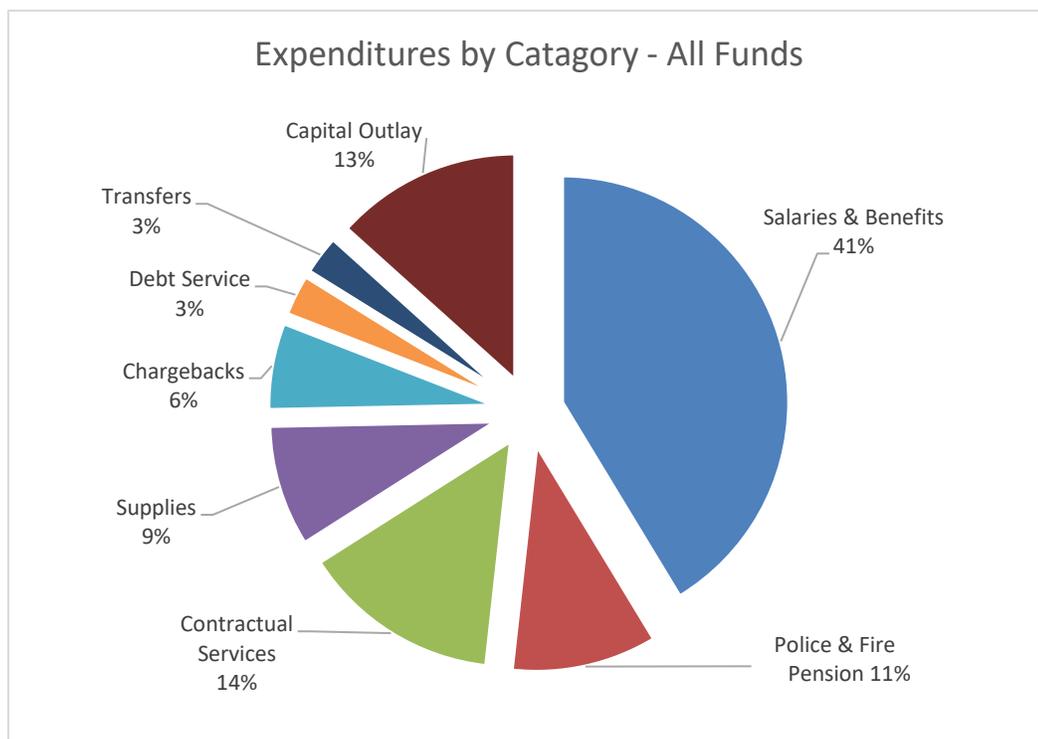
After deducting these items, the General Fund's Ending Unassigned Fund Balance is \$10.6 million and is in range with the City's Fund Balance Policy at 31.9% of expenditures (the range is between 15% to 30% of Unassigned Fund Balance to Expenditures).

City of Rolling Meadows - Fund Balance Summary - FY 2021 Audited Data

<b>Fund Name</b>	<b>Beginning Balance</b>	<b>Revenues</b>	<b>Expenditures</b>	<b>Net Change in Fund Balance</b>	<b>Sources or Transfers</b>	<b>Ending Fund Balance or Equivalent</b>
<b>Governmental Funds</b>						
General	11,047,320	35,314,441	33,759,542	2,029,521	474,622	13,076,841
Motor Fuel	1,174,494	1,473,792	632,601	841,191	-	2,015,685
E911	1,496,365	709,580	634,845	74,735	-	1,571,100
Debt Service	17,040	-	694,101	(10,951)	683,150	6,089
Local Roads	115,648	2,029,111	2,799,671	(770,560)	100,000	(554,912)
TIF #2 Kirchoff/Owl	(834,328)	431,680	72,471	359,209	-	(475,119)
TIF #4 Golf Road	38	1,728,892	1,714,480	14,412	-	14,450
Fire Stations	477,956	964,123	1,011,876	(47,753)	-	430,203
Foreign Fire Tax*	90,519	66,123	38,912	27,211	-	117,730
Police Asset-Seizure*	182,687	15	57,445	(57,430)	-	125,257
<b>Enterprise Funds</b>						
Utilities	22,395,678	11,374,947	9,017,368	2,357,579	-	24,753,257
Refuse	358,452	2,129,747	1,900,557	371,418	142,228	729,870
<b>Internal Service Funds</b>						
Garage	1,474,321	1,561,129	1,515,479	45,650	-	1,519,971
Vehicle & Equipment	11,630,116	1,610,795	1,132,239	578,556	100,000	12,208,672
Building & Land	4,491,370	698,963	494,044	204,919	-	4,696,289
Liability Insurance	3,165,526	1,866,774	823,063	543,711	(500,000)	3,709,237
Health Insurance	3,865,203	5,066,710	4,671,502	(604,792)	(1,000,000)	3,260,411
<b>TOTAL ALL CITY FUNDS</b>	<b>\$ 61,148,405</b>	<b>\$ 67,026,822</b>	<b>\$ 60,970,196</b>	<b>\$ 5,956,626</b>	<b>-</b>	<b>\$ 67,205,031</b>

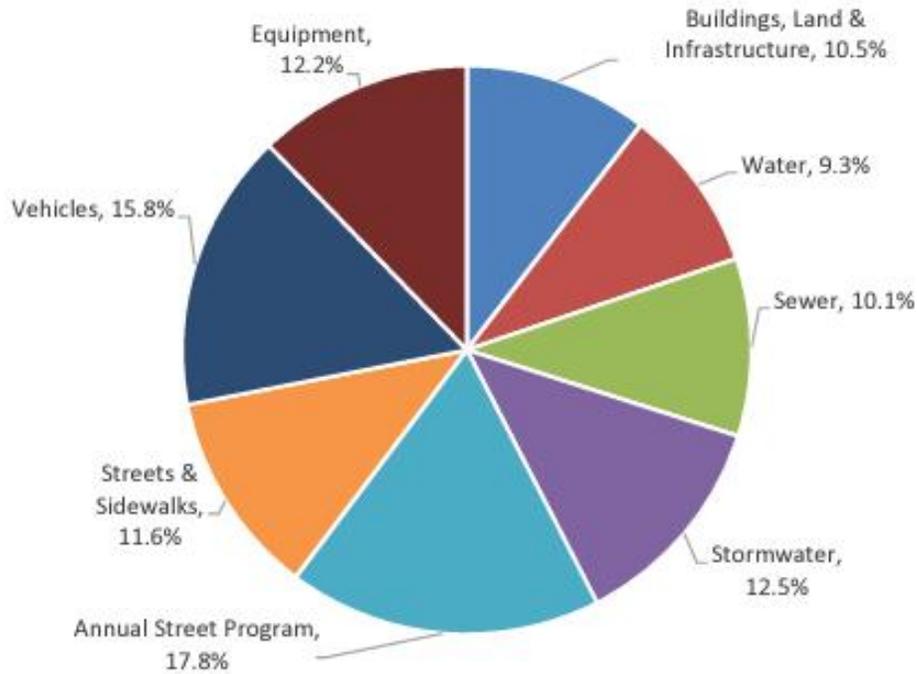
## City of Rolling Meadows - Fund Balance Summary - FY 2023 Budget

Fund	Estimated Beginning Fund Balance	FY2023 Revenues	FY2023 Expenditures	Over (Under)	Projected Ending Fund Balance
General Fund	15,910,274	36,351,229	41,127,889	(4,776,660)	11,133,614
Motor Fuel Tax	2,085,891	887,250	1,400,000	(512,750)	1,573,141
E911	1,627,400	700,000	870,080	(170,080)	1,457,320
Garage	1,230,626	1,653,621	1,632,585	21,036	1,251,662
Refuse	213,207	2,588,600	2,416,225	172,375	385,582
Utilities	3,604,011	14,681,000	13,779,853	901,147	4,505,158
Liability Insurance	1,264,339	162,661	427,000	(264,339)	1,000,000
Vehicle & Equipment	1,757,299	2,113,703	2,580,000	(466,297)	1,291,002
Building & Land	789,480	1,015,025	1,489,350	(474,325)	315,155
TIF 2 - Owl & Kirchoff	-77,927	479,083	2,500	476,583	398,656
TIF 4 - Golf Road	-16,725	3,000,250	3,033,206	(32,956)	-49,681
Health Insurance	2,137,868	5,720,347	5,125,556	594,791	2,732,659
Debt Service	16,540	730,861	736,950	(6,089)	10,451
Local Roads	-655,768	3,700,760	3,036,770	663,990	8,222
Fire Stations	434,532	1,025,875	1,013,875	12,000	446,532
<b>Total</b>	<b>30,321,046</b>	<b>74,810,265</b>	<b>78,671,839</b>	<b>(3,861,574)</b>	<b>26,459,472</b>



# Capital Expenditures As Proposed in the FY 2023 – FY 2027 Capital Improvement Plan (CIP)

## WHERE THE MONEY GOES - CAPITAL EXPENDITURE BY TYPE FY2023 AT-A-GLANCE



CATEGORY	\$	%
Buildings, Land & Infrastructure	\$ 1,130,000	10.5%
Water	\$ 1,005,000	9.3%
Sewer	\$ 1,090,000	10.1%
Stormwater	\$ 1,351,500	12.5%
Annual Street Program	\$ 1,925,000	17.8%
Streets & Sidewalks	\$ 1,256,000	11.6%
Vehicles	\$ 1,709,000	15.8%
Equipment	\$ 1,320,000	12.2%
<b>Total</b>	<b>\$ 10,786,500</b>	<b>100.0%</b>

Listed above is a summary of all the proposed capital projects as shown for the upcoming year, FY 2023.

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

**FUND & PROJECT NAME - CAPITAL PROJECTS - FY 2023 TO FY 2027 PROPOSED PROJECTS**

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
<b>Motor Fuel Tax Fund</b>					
MFT- REBUILD IL BOND FUNDS	\$800,000	\$0	\$0	\$0	-
MFT - ROAD RECONSTRUCTION	\$0	\$385,000	\$385,000	\$385,000	\$385,000
SSTATE MFT EXPENDITURES - ROAD PROGRAM	\$600,000	\$600,000	\$600,000	\$600,000	\$600,000
<b>Sub-Total Motor Fuel Tax Fund</b>	<b>\$1,400,000</b>	<b>\$985,000</b>	<b>\$985,000</b>	<b>\$985,000</b>	<b>\$985,000</b>
<b>General Fund - Police Vehicles</b>					
VEHICLE REPLACEMENT INVESTIGATION CAR - C-702	\$35,000	\$0	\$0	\$0	\$0
VEHICLE REPLACEMENT ADMINISTRATION SUV C-201	\$0	\$45,000	\$0	\$0	\$0
VEHICLE REPLACEMENT ADMINISTRATION VEHICLE C-200	\$0	\$0	\$0	\$57,000	\$0
VEHICLE REPLACEMENT INVESTION CAR C-704	\$35,000	\$0	\$0	\$0	\$0
VEHICLE REPLACEMENT INVESTIONS C-701	\$35,000	\$0	\$0	\$0	\$0
VEHICLE REPLACEMENT CRIME SCENE C-175	\$90,000	\$0	\$0	\$0	\$0
VEHICLE REPLACEMENT PATROL - SUV - C-180	\$0	\$0	\$0	\$60,000	\$0
VEHICLE REPLACEMENT PATROL - SUV - C-181	\$0	\$0	\$0	\$0	\$62,000
VEHICLE REPLACEMENT PATROL - SUV - C-182	\$0	\$57,000	\$0	\$0	\$0
VEHICLE REPLACEMENT PATROL - SUV - C-183	\$0	\$0	\$0	\$60,000	\$0
VEHICLE REPLACEMENT PATROL - SUV - C-184	\$0	\$0	\$0	\$0	\$62,000
VEHICLE REPLACEMENT PATROL - SUV - C-185	\$57,000	\$0	\$0	\$0	\$0
VEHICLE REPLACEMENT PATROL - SUV - C186	\$57,000	\$0	\$0	\$0	\$0
VEHICLE REPLACEMENT PATROL - SUV - C187	\$0	\$57,000	\$0	\$0	\$0
VEHICLE REPLACEMENT PATROL - SUV - C188	\$0	\$0	\$0	\$0	\$62,000
VEHICLE REPLACEMENT PATROL - SUV - C189	\$0	\$57,000	\$0	\$0	\$0
VEHICLE REPLACEMENT PATROL - SUV - C190	\$57,000	\$0	\$0	\$0	\$0
<b>Sub-Total General Fund - Police Vehicles</b>	<b>\$366,000</b>	<b>\$216,000</b>	<b>\$0</b>	<b>\$177,000</b>	<b>\$186,000</b>
<b>911 Fund</b>					
EMERGENCY OUTDOOR WARNING SIREN REPLACEMENT	\$0	\$0	\$0	\$0	\$0
MOBILE DATA CAD AND RECORDS MANAGEMENT SYSTEM	\$0	\$0	\$0	\$0	\$0
<b>Sub-Total 911 Fund</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Vehicle &amp; Equipment Replacement Fund</b>					
<i>Community Development Dept. - Vehicles</i>					
VEHICLE REPALCEMENT - SUV - CD	\$5,000	\$0	\$0	\$0	\$0
VEHICLE REPALCEMENT - SUV - CD	\$0	\$0	\$40,000	\$0	\$0
<i>Fire Department - Equipment</i>					
AUTOMATIC EXTERNAL DIFIBRILLATORS	\$15,000	\$0	\$15,000	\$0	\$0
EXTRICATION RESCUE TOOLS	\$64,000	\$0	\$0	\$0	\$0
PERSONAL PROTECTIVE EQUIPMENT	\$0	\$0	\$0	\$60,000	\$0
PORTABLE/VEHICLE RADIO PROJECT	\$0	\$135,000	\$135,000	\$0	\$0
SCBA BREATHING AIR COMPRESSOR/STORAGE SYSTEM	\$0	\$0	\$0	\$0	\$0
SCBA REPLACEMENT	\$0	\$300,000	\$0	\$0	\$0

**FUND & PROJECT NAME - CAPITAL PROJECTS - FY 2023 TO FY 2027 PROPOSED PROJECTS**

	<b>FY 2023</b>	<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2027</b>
<i>Fire Department - Vehicles</i>					
VEHICLE - RESCUE SQUAD	\$0	\$0	\$0	\$0	\$0
VEHICLE REPLACEMENT - 600 ADMINISTRATION	\$0	\$0	\$55,000	\$0	\$0
VEHICLE REPLACEMENT - 612 FIRE ENGINE	\$0	\$0	\$0	\$0	\$0
VEHICLE REPLACEMENT - 624 AMBULANCE	\$0	\$0	\$0	\$0	\$0
VEHICLE REPLACEMENT - 659 ADMINISTRATION	\$5,000	\$0	\$0	\$0	\$0
VEHICLE REPLACEMENT - FIRE COMMAND VEHICLE	\$0	\$0	\$0	\$90,000	\$0
VEHICLE REPLACEMENT - FIRE ENGINE/TRUCK	\$0	\$1,500,000	\$0	\$0	\$0
VEHICLE REPLACEMENT - 656 COMMAND SUV	\$10,000	\$0	\$0	\$0	\$0
<i>General Government - Equipment &amp; Vehicles</i>					
CITY FUELING STATION UPGRADE	\$0	\$0	\$0	\$0	\$0
EQUIPMENT REPLACEMENT - MOBILE GENERATOR	\$0	\$0	\$0	\$0	\$60,000
SKID STEER ATTACHMENT - 40" COLD PLANER	\$30,000	\$0	\$0	\$0	\$0
VEHICLE REPLACEMENT - ADMINISTRATIVE VEHICLE	\$0	\$0	\$0	\$30,000	\$0
VEHICLE REPLACEMENT - ADMINISTRATIVE VEHICLE	\$0	\$0	\$0	\$30,000	\$0
<i>Information Technology - Equipment</i>					
ANTI-VIRUS REPLACEMENT	\$0	\$0	\$0	\$0	\$0
AV UPGRADES	\$24,000	\$30,000	\$0	\$0	\$0
BACKUP SYSTEM	\$100,000	\$0	\$0	\$0	\$0
CITY-WIDE SOFTWARE REPLACEMENT (ERP)	\$250,000	\$150,000	\$0	\$0	\$0
DESKTOP/LAPTOP REPLACEMENT	\$60,000	\$70,000	\$70,000	\$75,000	\$0
DISASTER RECOVERY SITE	\$100,000	\$0	\$0	\$0	\$0
EMAIL SYSTEM UPGRADE	\$0	\$0	\$0	\$0	\$0
FILE SERVER/SANS UPGRADE	\$200,000	\$0	\$0	\$0	\$0
MICROSOFT OFFICE LICENSES	\$0	\$80,000	\$0	\$0	\$0
NETWORK EQUIPMENT	\$90,000	\$0	\$0	\$0	\$0
PHONE SYSTEM SOFTWARE UPGRADE	\$0	\$0	\$0	\$0	\$0
PROXIMITY CARD READERS AND SECURITY CAMERA	\$0	\$0	\$0	\$0	\$0
SERVER ROOM UPGRADE	\$20,000	\$0	\$0	\$0	\$0
WIRELESS BACKUP SYSTEM	\$100,000	\$0	\$0	\$0	\$0
<i>Police Department - Equipment</i>					
BODY WORN CAMERAS	\$0	\$300,000	\$0	\$0	\$0
LESS THAN LETHAL TASERS	\$0	\$0	\$35,000	\$0	\$0
<i>Public Works Department - Equipment</i>					
EMERGENCY STANDBY GENERATOR	\$0	\$0	\$0	\$0	\$0
EQUIPMENT REPLACEMENT - MOBILE GENERATOR	\$0	\$0	\$0	\$0	\$45,000
EQUIPMENT REPLACEMENT - BACKHOE	\$0	\$175,000	\$0	\$0	\$0
EQUIPMENT REPLACEMENT - FLOOR SCRUBBER	\$0	\$30,000	\$0	\$0	\$0
EQUIPMENT REPLACEMENT - MOBILE GENERATOR	\$0	\$0	\$0	\$70,000	\$0
EQUIPMENT REPLACEMENT - PAVEMENT ROLLER	\$0	\$80,000	\$0	\$0	\$0
EQUIPMENT REPLACEMENT - T328 TRACKLESS	\$0	\$125,000	\$0	\$0	\$0
EQUIPMENT REPLACEMENT - TOW BEHIND CHIPPER	\$110,000	\$0	\$0	\$0	\$0

FUND & PROJECT NAME - CAPITAL PROJECTS - FY 2023 TO FY 2027 PROPOSED PROJECTS

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
EQUIPMENT - LIQUID DE-ICER	\$30,000	\$0	\$0	\$0	\$0
RAYCO RG55 DEMONSTRATOR STUMP GRINDER	\$65,000	\$0	\$0	\$0	\$0
RECYCLING CARTS	\$62,000	\$62,000	\$62,000	\$62,000	\$0
VEHICLE REPLACEMENT - EXCAVATOR	\$0	\$0	\$0	\$0	\$45,000
EQUIPMENT REPLACEMENT - MOBILE GENERATOR	\$0	\$0	\$0	\$0	\$75,000
<i>Public Works Dept. - Vehicles - General</i>					
VEHICLE REPLACEMENT - ADMINISTRATIVE VEHICLE C300	\$0	\$0	\$40,000	\$0	\$0
VEHICLE REPLACEMENT - BOOM TRUCK - S	\$0	\$0	\$0	\$0	\$0
VEHICLE REPLACEMENT - DUMP TRUCK - ST	\$225,000	\$0	\$0	\$0	\$0
VEHICLE REPLACEMENT - DUMP TRUCK - S	\$195,000	\$0	\$0	\$0	\$0
VEHICLE REPLACEMENT - PICKUP TRUCK - S	\$5,000	\$0	\$0	\$0	\$0
VEHICLE REPLACEMENT - SMALL DUMP TRUCK - S	\$90,000	\$0	\$0	\$0	\$0
VEHICLE REPLACEMENT - STREET SWEEPER	\$325,000	\$0	\$0	\$0	\$0
VEHICLE REPLACEMENT - DUMP TRUCK T315 - S	\$0	\$0	\$200,000	\$0	\$0
VEHICLE REPLACEMENT - DUMP TRUCK - S	\$8,000	\$0	\$0	\$0	\$0
VEHICLE REPLACEMENT - PICKUP TRUCK - F	\$0	\$0	\$0	\$0	\$0
VEHICLE REPLACEMENT - PICKUP TRUCK - S	\$5,000	\$0	\$0	\$0	\$0
<i>Public Works Dept. - Vehicles - Refuse</i>					
VEHICLE REPLACEMENT - FRONT LOAD TRUCK	\$310,000	\$0	\$0	\$0	\$0
VEHICLE REPLACEMENT - FRONT LOAD TRUCK - T336	\$0	\$0	\$325,000	\$0	\$0
VEHICLE REPLACEMENT - REFUSE TRUCK	\$0	\$0	\$0	\$0	\$350,000
<i>Public Works Dept. - Vehicles - Garage</i>					
VEHICLE REPLACEMENT - FORKLIFT	\$0	\$40,000	\$0	\$0	\$0
<i>Public Works Dept. - Vehicles - Utilities</i>					
TELEVISION VAN -CARGO VAN- UU	\$150,000	\$0	\$0	\$0	\$0
VEHICLE REPLACEMENT - PICKUP TRUCK- SEWER	\$0	\$0	\$0	\$0	\$65,000
VEHICLE REPLACEMENT - PICKUP TRUCK - UU	\$0	\$0	\$0	\$0	\$0
VEHICLE REPLACEMENT - SERVICE VAN - W	\$5,000	\$0	\$0	\$0	\$0
VEHICLE REPLACEMENT - TA DUMP TRUCK - UU	\$0	\$0	\$0	\$0	\$0
VEHICLE REPLACEMENT - T350 SERVICE TRUCK - UU	\$0	\$0	\$0	\$100,000	\$0
VEHICLE REPLACEMENT - T363 SERVICE VAN - W	\$0	\$0	\$60,000	\$0	\$0
VEHICLE REPLACEMENT - WATER METER VEHICLE	\$0	\$0	\$0	\$30,000	\$0
VEHICLE REPLACEMENT - WHEEL LOADER	\$0	\$0	\$0	\$0	\$225,000
VEHICLE REPLACEMENT - SERVICE TRUCK - W	\$5,000	\$0	\$0	\$0	\$0
Sub-Total Vehicle & Equipment Replacement Fund	\$2,663,000	\$3,077,000	\$1,037,000	\$547,000	\$865,000
Building & Land Fund					
<i>City Hall</i>					
CITY HALL ACCESSORY GARAGE	\$0	\$0	\$350,000	\$0	\$0
CITY HALL UPGRADE	\$200,000	\$0	\$0	\$0	\$0
ELEVATOR CAB RENOVATION - BOTH	\$0	\$30,000	\$0	\$0	\$0
MICROFILM SCANNING	\$75,000	\$0	\$0	\$0	\$0

FUND & PROJECT NAME - CAPITAL PROJECTS - FY 2023 TO FY 2027 PROPOSED PROJECTS

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
<b>ROOF REPLACEMENT</b>	\$25,000	\$100,000	\$0	\$0	\$0
<i>Police Department</i>					
FRONT DESK - SECURITY UPGRADES	\$0	\$0	\$0	\$0	\$0
JAIL/LOCK-UP FACILITY VIDEO SYSTEM	\$0	\$100,000	\$0	\$0	\$0
RANGE REPAIRS	\$200,000	\$0	\$0	\$0	\$0
<i>Public Works</i>					
BUILDING RENOVATIONS - EXTERIOR BRICK/ROOF	\$0	\$0	\$0	\$940,000	\$0
BUILDING RENOVATIONS - INTERIOR IMPROVEMENTS	\$0	\$0	\$0	\$475,000	\$0
BUILDING RENOVATIONS - PROFESSIONAL SERVICES	\$0	\$0	\$0	\$95,000	\$0
DEVELOPMENT OF VACANT LAND	\$0	\$0	\$0	\$0	\$0
EXHAUST SYSTEM INSTALLATION	\$25,000	\$25,000	\$0	\$0	\$0
HVAC SYSTEM REPLACEMENT	\$0	\$0	\$0	\$0	\$0
INTERIOR RENOVATIONS - INTERIOR BUILD OUT	\$75,000	\$200,000	\$0	\$0	\$0
LAND ACQUISITION	\$0	\$0	\$0	\$0	\$0
MECHANICAL EQUIPMENT REPLACEMENT	\$0	\$25,000	\$0	\$25,000	\$0
MECHANICAL SYSTEM RENOVATIONS	\$0	\$0	\$0	\$370,000	\$0
PROTECTIVE FLOOR COATING REPAIRS	\$0	\$50,000	\$0	\$0	\$0
PUBLIC WORKS FACILITY DESIGN SERVICES	\$50,000	\$0	\$0	\$0	\$0
PUBLIC WORKS FACILITY SIGHT SCREENING	\$0	\$25,000	\$25,000	\$0	\$0
HOLIDAY DECORATION REPLACEMENT	\$25,000	\$0	\$25,000	\$0	\$25,000
INTERIOR /EXTERIOR SERVICE DOOR REPLACEMENT	\$0	\$0	\$50,000	\$0	\$0
OVERHEAD DOOR REPLACEMENT	\$25,000	\$25,000	\$25,000	\$0	\$0
PW STORAGE BUILDING ROOF REPLACEMENT	\$0	\$25,000	\$0	\$0	\$0
ROTARY PLAZA RENOVATIONS	\$35,000	\$0	\$0	\$0	\$0
SALT DOME REPLACEMENT	\$200,000	\$200,000	\$0	\$0	\$0
TRENCH DRAIN REPLACEMENT	\$30,000	\$0	\$0	\$0	\$0
EQUIPMENT REPLACEMENT- MOBILE GENERATOR	\$0	\$0	\$0	\$0	\$75,000
Sub-Total Building & Land Fund	\$965,000	\$805,000	\$475,000	\$1,905,000	\$100,000
Local Road Fund					
<i>Public Works - Capital Improvements</i>					
ADA PLAN IMPROVEMENTS	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
ANNUAL ROAD RESURFACING PROGRAM	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000
BIKE PATH IMPROVEMENTS - LIBRARY	\$0	\$0	\$0	\$150,000	\$0
BIKE PATH IMPROVEMENTS - QUENTIN ROAD	\$250,000	\$0	\$0	\$0	\$0
BRIDGE INSPECTION/REPAIRS	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
BRIDGE REPAIRS - MEADOWBROOK - GRANT	\$75,000	\$249,000	\$0	\$0	\$0
CITY ENTRY MARKERS	\$35,000	\$25,000	\$25,000	\$25,000	\$25,000
BIKE PATH - HICKS ROAD - GRANT	\$231,000	\$0	\$0	\$0	\$0
INTERSECTION IMPROVEMENTS - GOLF TIF	\$0	\$0	\$0	\$0	\$1
INTERSECTION IMPROVEMENTS - GRANT	\$0	\$1,200,000	\$0	\$0	\$0
MEADOWBROOK AVE - RECONSTRUCTION	\$0	\$0	\$0	\$0	\$0
RESURFACING AND INTERSECTION IMPROVEMENT GRANT	\$0	\$0	\$300,000	\$150,000	\$10,000
RING ROAD	\$0	\$0	\$0	\$0	\$1

FUND & PROJECT NAME - CAPITAL PROJECTS - FY 2023 TO FY 2027 PROPOSED PROJECTS

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
ROAD RECONSTRUCTION PROGRAM	\$25,000	\$500,000	\$500,000	\$500,000	\$500,000
ROAD RESURFACING	\$197,000	\$115,600	\$0	\$0	\$0
ROADWAY EXTENSION - ENG	\$0	\$0	\$0	\$10,000	\$0
ROADWAY IMPROVEMENTS - ARBOR	\$30,000	\$400,000	\$500,000	\$0	\$0
ROADWAY IMPROVEMENTS - MEACHAM	\$0	\$0	\$0	\$1	\$0
ROADWAY RECONSTRUCTION PROJECT - GRANT	\$128,000	\$533,600	\$0	\$0	\$0
ROUTE 53 BRIDGE RESURFACING ENHANCEMENT	\$25,000	\$0	\$0	\$0	\$0
SIDEWALK AND CURB REPLACEMENT PROGRAM	\$180,000	\$185,000	\$185,000	\$185,000	\$185,000
STREET LIGHTING ADDITION	\$0	\$0	\$0	\$1	\$0
STREET LIGHTING ADDITION - A	\$0	\$0	\$0	\$1	\$0
Sub-Total Local Road Fund	\$1,751,000	\$3,783,200	\$2,085,000	\$1,595,003	\$1,295,002
SUB-TOTAL ALL (EXCEPT UTILITIES)	\$7,145,000	\$8,866,200	\$4,582,000	\$5,209,003	\$3,431,002
Water					
ADVANCED METERING INFRASTRUCTURE	\$200,000	\$0	\$0	\$0	\$0
CATHODIC PROTECTIPON SYSTEM	\$30,000	\$0	\$300,000	\$0	\$300,000
FIRE PROTECTION IMPROVEMENT - ENG	\$0	\$0	\$0	\$25,000	\$0
HYDRAULIC WATER MODELING	\$75,000	\$0	\$0	\$0	\$0
MOTOR CONTACTOR REPLACEMENT	\$25,000	\$0	\$0	\$0	\$0
PAINT RESERVOIR - PUMPT STATION #4	\$225,000	\$0	\$0	\$0	\$0
REPAINT ELEVATED WATER TANKS - ENG/CONST	\$0	\$0	\$0	\$0	\$0
SCADA SYSTEM UPGRADES	\$100,000	\$100,000	\$85,000	\$75,000	\$0
SOUTH/PLUM GROVE WATERMAIN REPLACEMENT - 2019 BONDS	\$0	\$0	\$0	\$0	\$0
WATER MAIN EXTENSION - ASHLAND	\$5,000	\$0	\$0	\$0	\$0
WAIT MAIN EXTERNSION - THEDA	\$10,000	\$0	\$0	\$0	\$0
WATER MAIN REPLACEMENT - ARBOR DRIVE	\$0	\$0	\$0	\$0	\$0
WATER STATION BACK-UP POWER SUPPLY INSTALLATION	\$200,000	\$200,000	\$200,000	\$175,000	\$0
WATER STORAGE TANK MAINENANCE - PUMPSTATION - 2	\$0	\$0	\$0	\$0	\$0
WATER SYSTEM INTERCONNECTION - ARLINGTON HEIGHTS	\$0	\$0	\$0	\$25,000	\$0
WATER MAIN EXTENSION - EAST FRONTAGE ROAD	\$10,000	\$0	\$0	\$0	\$0
WATER MAIN EXTENSION - LOIS AND GOLF	\$25,000	\$0	\$0	\$0	\$0
WATER MAIN INSTALLATION - MEIJER	\$25,000	\$300,000	\$25,000	\$0	\$0
WATER MAIN REPLACEMENT - ARBOR DRIVE ENGINEERING	\$0	\$0	\$0	\$0	\$0
WATER MAIN REPLACEMENT - VERMONT NORTH	\$0	\$70,000	\$300,000	\$0	\$0
WATER MAIN REPLACEMENT - VERMONT SOUTH	\$75,000	\$575,000	\$25,000	\$0	\$0
WATER MAIN REPLACEMENT - WEBER/WAVERLY 2019 BONDS	\$0	\$0	\$0	\$0	\$0
MOTOR AND BOWL INSPECTION - WELL #6	\$0	\$0	\$195,000	\$0	\$0
Sub-Total Water	\$1,005,000	\$1,245,000	\$1,130,000	\$300,000	\$300,000
Sewer					
ENVIROSIGHT ROVER X HD MAINLINE CAMERA SYSTEM	\$125,000	\$0	\$0	\$0	\$0
GIS/TECHNOLOGY EQUIPMENT	\$0	\$25,000	\$0	\$25,000	\$0
LIFT STATION 3 IMPROVEMENTS	\$0	\$350,000	\$0	\$0	\$0

**FUND & PROJECT NAME - CAPITAL PROJECTS - FY 2023 TO FY 2027 PROPOSED PROJECTS**

SANITARY INSTALLATION - BROOKVIEW	\$600,000	\$300,000	\$0	\$0	\$0
SANITARY SEWER IMPROVEMENTS - MWRD PROGRAM	\$40,000	\$75,000	\$75,000	\$75,000	\$75,000
SANITARY SEWER INSTALLATION - BROCKWAY	\$0	\$0	\$0	\$0	\$0
SANITARY SEWER INSTALLATION - GROVE	\$0	\$0	\$0	\$25,000	\$0
SANITARY SEWER MANHOLE REHABILITATION	\$95,000	\$95,000	\$95,000	\$95,000	\$95,000
SANITARY SEWER PIPE REHABILITATION	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000
SANITARY SEWER SYSTEM MASTER PLAN	\$0	\$0	\$35,000	\$0	\$0
SEWER LINE RAT - INVESTIGATION TOOL	\$30,000	\$0	\$0	\$0	\$0
Sub-Total Sewer	\$1,090,000	\$1,045,000	\$405,000	\$420,000	\$370,000
Stormwater					
BROOKWOOD DETENSION REPAIRS	\$0	\$0	\$0	\$0	\$1
PARK STREET DRAINAGE IMPROVEMENT- FEDERAL FUNDING	\$986,500	\$810,000	\$790,000	\$0	\$0
QUENTIN RIDGE RETENTION UPGRADE	\$0	\$0	\$0	\$25,000	\$0
ROAD PROGRAM STORM SEWER REPAIRS	\$60,000	\$75,000	\$75,000	\$75,000	\$75,000
STORM SEWER IMPROVEMENTS - MEADOWBROOK DR	\$30,000	\$350,000	\$35,000	\$0	\$0
STORM SEWER IMPROVEMENTS -SYSTEMS	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
STORM WATER IMPROVEMENTS - NORTH INDUSTRIAL AREA	\$0	\$25,000	\$30,000	\$0	\$0
STORM WATER MANAGEMENT IMPROVEMENT - HICKS RD	\$0	\$0	\$0	\$25,000	\$0
STREAM BANK STABILIZATION	\$0	\$0	\$75,000	\$400,000	\$0
WETLAND AND NATURAL AREA MANAGEMENT	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
Sub-Total Stormwater	\$1,201,500	\$1,385,000	\$1,130,000	\$650,000	\$200,001
Total Utilities Fund					
	\$3,296,500	\$3,675,000	\$2,665,000	\$1,370,000	\$870,001
TOTAL CIP PROJECTS - ALL FUNDS					
	\$10,441,500	\$12,541,200	\$7,247,000	\$6,579,003	\$4,301,003



## **FY 2022 MEETING DATES**

### **CAPITAL PROJECTS COMMITTEE**

January 2022 – No meeting scheduled

February 2022 – No meeting scheduled

March, 2022 – No meeting scheduled

April 26<sup>th</sup> at 6:30pm (Bldg. & Land)

May 24<sup>th</sup> at 6:30pm (Local Roads)

June 28<sup>th</sup> at 6:30pm (Utilities)

July 26<sup>th</sup> at 6:30pm (Submission Review)

August, 2022 – No meeting scheduled

*(Generally No Meeting – 5 year plan is presented to City Council)*

September 27<sup>th</sup> at 6:30pm (Final Review/Future Priorities)

October 25<sup>th</sup> at 6:30pm (Final Calendar Year Meeting/Wrap-up)

November 2022 – No meeting scheduled

December 2022 – No meeting scheduled

*\*\* The Capital Projects Committee approved the dates at their October 26, 2021 Meeting. Meetings will occur on Tuesday nights. Dates and topics are subject to change. The meetings are scheduled to be in-person, but may be subject to change. \*\**

## **Capital Projects Committee Review & Recommendations for the FY 2023 to FY 2027 Capital Improvements Plan**

In FY 2022, 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. These recommendations are a continuation of the recommendations from FY2022.

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 21<sup>st</sup> Committee- of- the-Whole Meeting. Typically, following the September COW Meeting, the City Council awards the contract for engineering for the Annual Street Program. *[This schedule was followed for FY 2015 to 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 2022 and make FY 2023 recommendations to the City Council for needed maintenance, repair, and/or replacement of City facilities and infrastructure. (Continued from prior year, with updated language)
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 storm water 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 storm water 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 Committee recommends that the City Council use the FY 2023 – FY 2027 Capital Improvements Plan (CIP) as a "working and planning document" for the FY 2023 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.]

# City of Rolling Meadows Personnel 10-Year Recap by Department

## City of Rolling Meadows FY 2023 BUDGET **EMPLOYEES BY DEPARTMENT**

Ten Year Analysis

Department		FY2014	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023
General Gov/Admin/IT	Full-Time	7	8	8	8	9	9	9	9	9	10
	Part-Time	0	0	0	0	0	0	0	0	0	0
Finance	Full-Time	4	5	5	5	5	5	5	5	5	5
	Part-Time	2	2	2	2	2	2	2	2	2	2
Police	Full-Time	58	57	57	57	57	57	58	59	59	60
	Part-Time	12	14	13	13	13	14	14	13	13	14
Fire	Full-Time	45	45	45	45	45	45	45	45	45	45
	Part-Time	0	0	0	0	0	0	0	1	1	1
PW - Community Development	Full-Time	8	8	9	9	8	7	8	9	9	10
	Part-Time	2	2	0	0	1	1	0	1	0	0
Public Works	Full-Time	37	37	37	37	37	38	39	38	39	38
	Part-Time	1	1	1	1	2	2	1	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	3	3	3
PW - Seasonal - Utilities	Full-Time	0	0	0	0	0	0	0	0	0	0
	Part-Time	7	8	8	8	8	7	7	7	7	2
PW - Seasonal - Refuse	Full-Time	0	0	0	0	0	0	0	0	0	0
	Part-Time	2	2	2	2	2	2	2	2	2	2
<b>Total</b>	<b>Full-Time</b>	<b>159</b>	<b>160</b>	<b>161</b>	<b>161</b>	<b>161</b>	<b>161</b>	<b>164</b>	<b>165</b>	<b>166</b>	<b>168</b>
	<b>Part-Time</b>	<b>28</b>	<b>31</b>	<b>28</b>	<b>28</b>	<b>30</b>	<b>30</b>	<b>28</b>	<b>29</b>	<b>28</b>	<b>24</b>
<b>Total Employees</b>		<b>187</b>	<b>191</b>	<b>189</b>	<b>189</b>	<b>191</b>	<b>191</b>	<b>192</b>	<b>194</b>	<b>194</b>	<b>192</b>
<b>Change from Previous FY</b>		<b>2</b>	<b>4</b>	<b>-2</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>0</b>	<b>-2</b>

## 10-Year Recap by Fund

## City of Rolling Meadows FY 2023 BUDGET **EMPLOYEES BY FUND**

Ten Year Analysis

Department		FY 2014	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023
General	Full-Time	135	136	137	137	137	136	139	140	140	145
	Part-Time*	16	18	15	15	17	18	17	18	17	18
Utilities	Full-Time	16	16	16	16	16	17	17	17	18	16
	Part-Time*	10	11	11	11	11	10	9	9	9	4
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	3
	Part-Time	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>Full-Time</b>	<b>159</b>	<b>160</b>	<b>161</b>	<b>161</b>	<b>161</b>	<b>161</b>	<b>164</b>	<b>165</b>	<b>166</b>	<b>168</b>
	<b>Part-Time</b>	<b>28</b>	<b>31</b>	<b>28</b>	<b>28</b>	<b>30</b>	<b>30</b>	<b>28</b>	<b>29</b>	<b>28</b>	<b>24</b>
<b>Total Employees</b>		<b>187</b>	<b>191</b>	<b>189</b>	<b>189</b>	<b>191</b>	<b>191</b>	<b>192</b>	<b>194</b>	<b>194</b>	<b>192</b>
<b>Increase (Decrease)</b>		<b>2</b>	<b>4</b>	<b>-2</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>0</b>	

\* Includes seasonal employees

# City of Rolling Meadows Personnel 10-Year Recap by Division

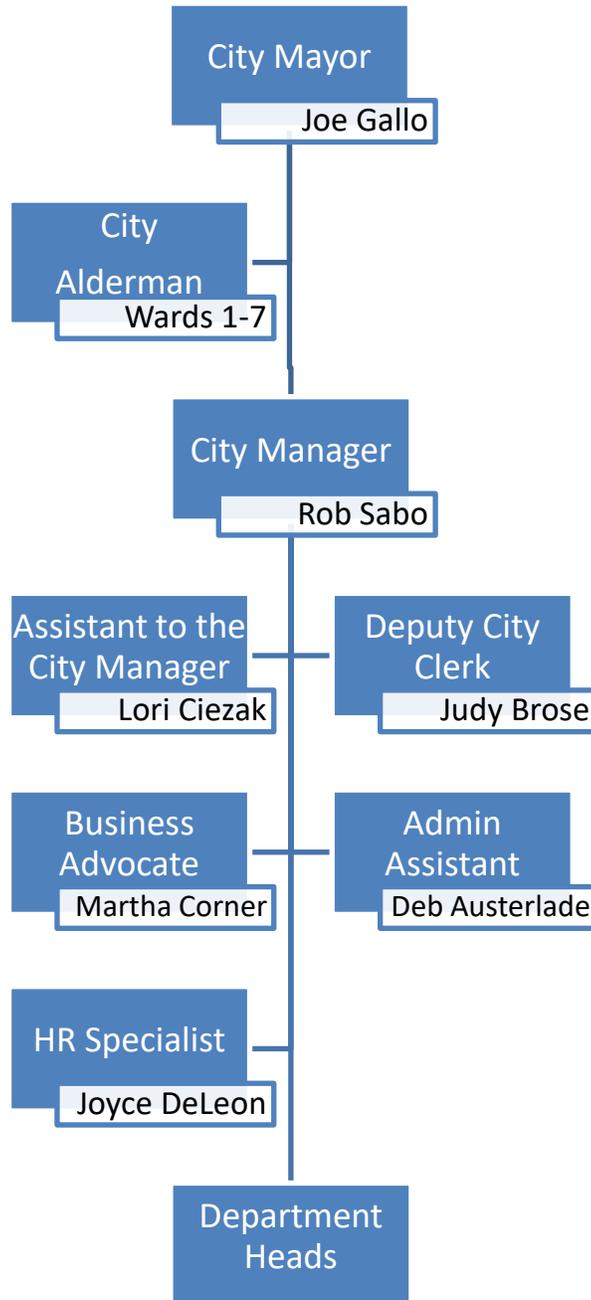
## City of Rolling Meadows FY 2023 BUDGET **EMPLOYEES BY DIVISION**

Ten Year Analysis

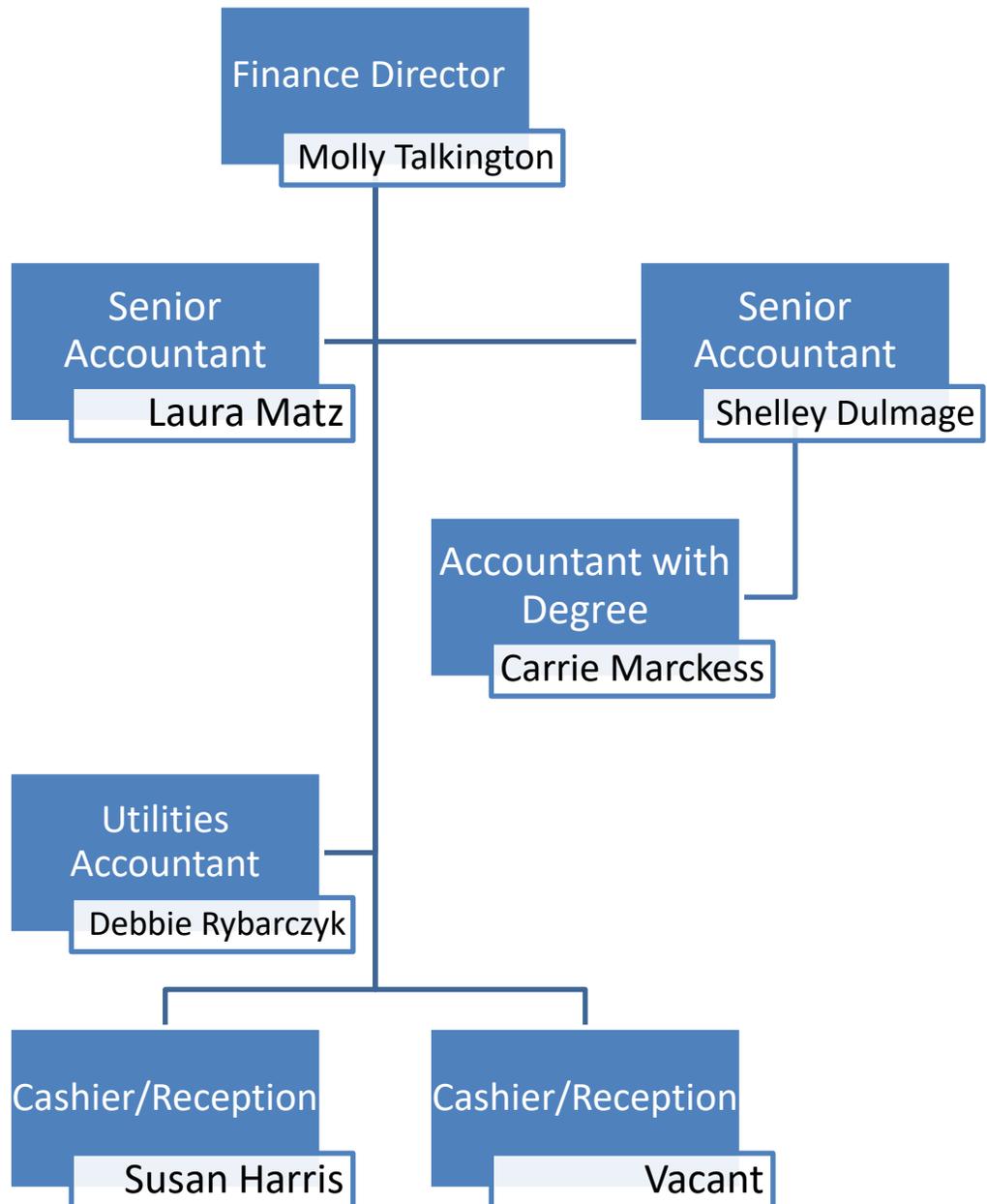
Department		FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY2023
City Manager's Office	Full-Time	4	4	4	4	5	5	5	5	5	5
	Part-Time	0	0	0	0	0	0	0	0	0	0
Information Technology	Full-Time	2	3	3	3	3	3	3	3	3	4
	Part-Time	0	0	0	0	0	0	0	0	0	0
Deputy Clerk	Full-Time	1	1	1	1	1	1	1	1	1	1
	Part-Time	0	0	0	0	0	0	0	0	0	0
Finance / Admin	Full-Time	2	3	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
Police / Admin	Full-Time	4	4	4	4	4	4	4	5	5	5
	Part-Time	0	1	1	1	1	1	1	1	1	1
Police / Patrol	Full-Time	46	45	47	46	45	45	46	47	48	50
	Part-Time	12	13	12	12	12	13	13	12	12	13
Police / Investigations	Full-Time	8	8	6	7	8	8	8	7	6	5
	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	1	1
Fire / Operations	Full-Time	42	42	42	42	42	42	42	42	42	42
	Part-Time	0	0	0	0	0	0	0	1	0	0
PW / Community Dev / Admin	Full-Time	3	3	4	4	3	2	3	4	5	5
	Part-Time	1	1	0	0	1	1	0	1	0	0
PW / Community Dev / Inspect	Full-Time	5	5	5	5	5	5	5	5	4	5
	Part-Time	1	1	0	0	0	0	0	0	0	0
PW / Admin	Full-Time	7	7	7	7	7	7	7	6	6	6
	Part-Time	0	0	0	0	1	1	1	0	0	0
PW / Forestry/Street Maintenance	Full-Time	8	8	8	8	8	8	9	9	9	11
	Part-Time	0	0	0	0	0	0	0	0	0	0
PW / Utilities	Full-Time	14	14	14	14	14	15	15	15	16	14
	Part-Time	1	1	1	1	1	1	0	0	0	0
PW / Garage	Full-Time	4	4	4	4	4	4	4	4	4	3
	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	3	3	3
PW / Seasonal - Utilities	Full-Time	0	0	0	0	0	0	0	0	0	0
	Part-Time	7	8	8	8	8	7	7	7	7	2
PW / Seasonal - Refuse	Full-Time	0	0	0	0	0	0	0	0	0	0
	Part-Time	2	2	2	2	2	2	2	2	2	2
<b>Total</b>	<b>Full-Time</b>	<b>159</b>	<b>160</b>	<b>161</b>	<b>161</b>	<b>161</b>	<b>161</b>	<b>164</b>	<b>165</b>	<b>166</b>	<b>168</b>
	<b>Part-Time</b>	<b>28</b>	<b>31</b>	<b>28</b>	<b>28</b>	<b>30</b>	<b>30</b>	<b>28</b>	<b>29</b>	<b>28</b>	<b>24</b>
<b>Total Employees</b>		<b>187</b>	<b>191</b>	<b>189</b>	<b>189</b>	<b>191</b>	<b>191</b>	<b>192</b>	<b>194</b>	<b>194</b>	<b>192</b>
<b>Increase (Decrease)</b>		<b>2</b>	<b>4</b>	<b>-2</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>0</b>	<b>-2</b>

# City's Organizational Charts

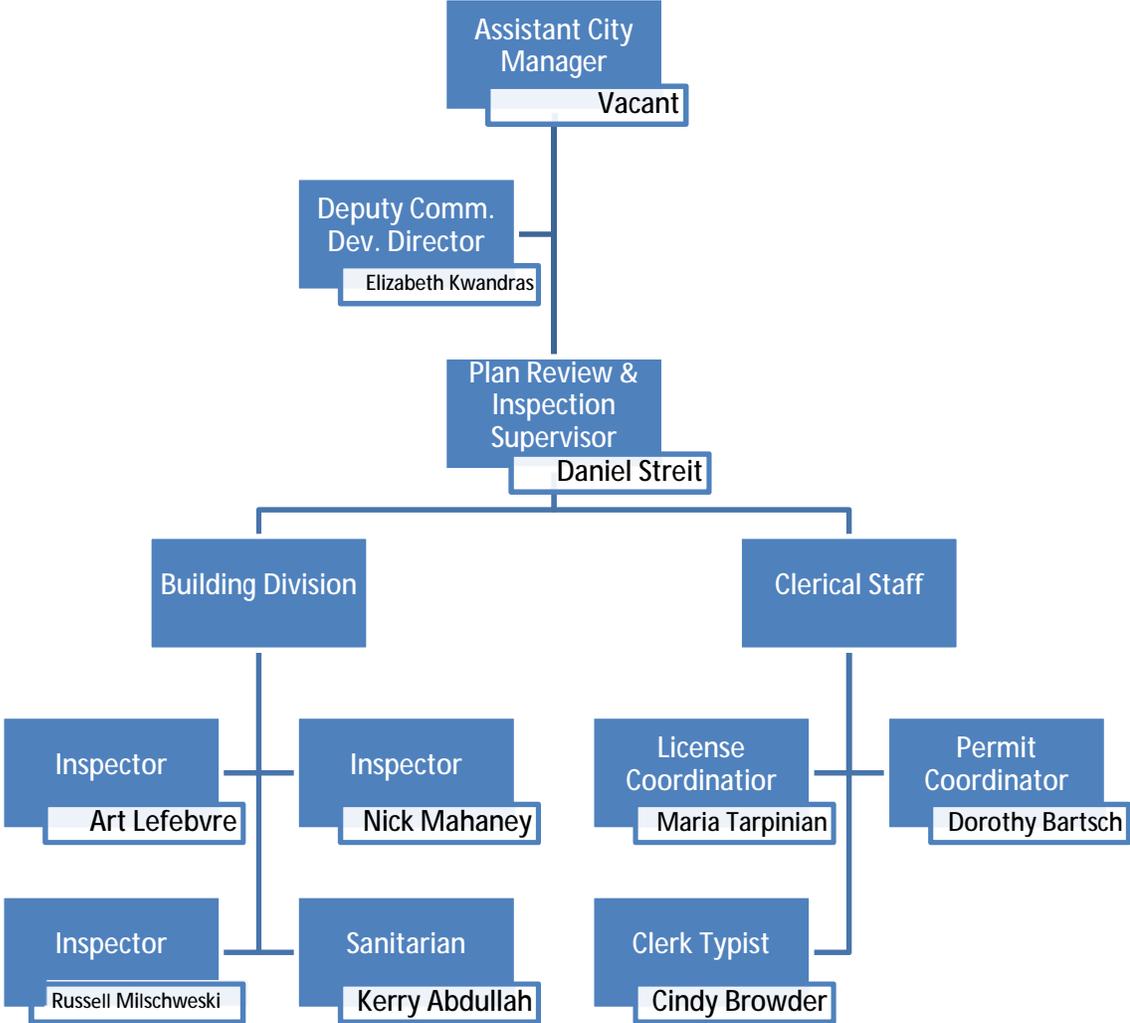
## Administration Organization Chart



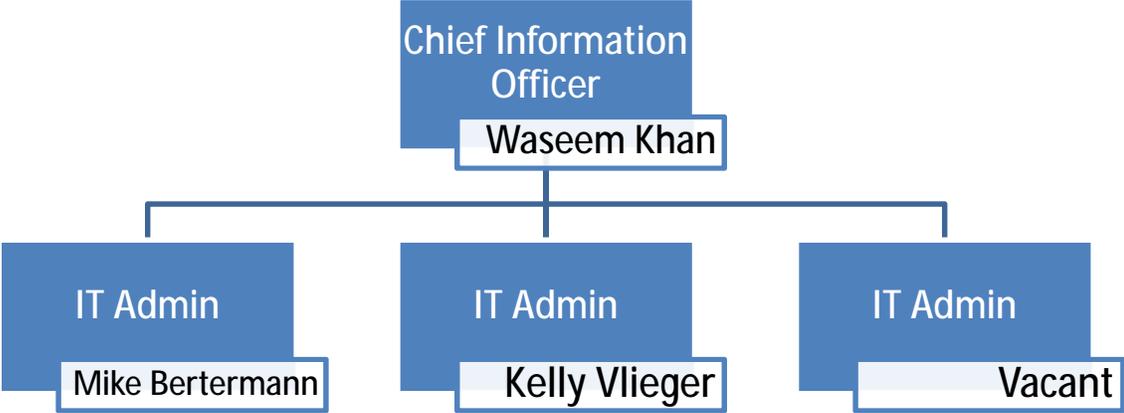
# Finance Department Organization Chart



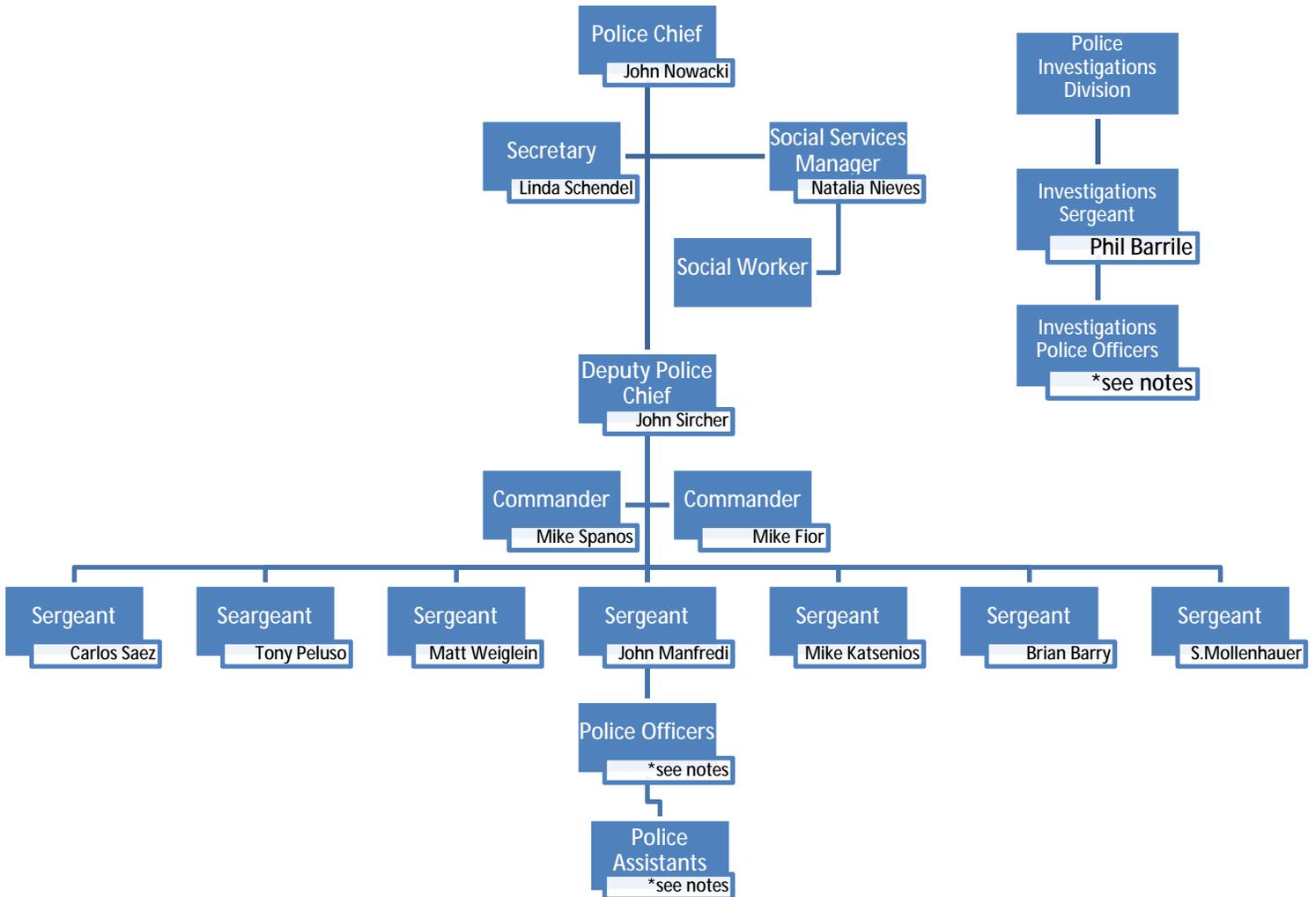
# Community Development Organization Chart



# Information Technology Organization Chart



# Police Department Organization Chart



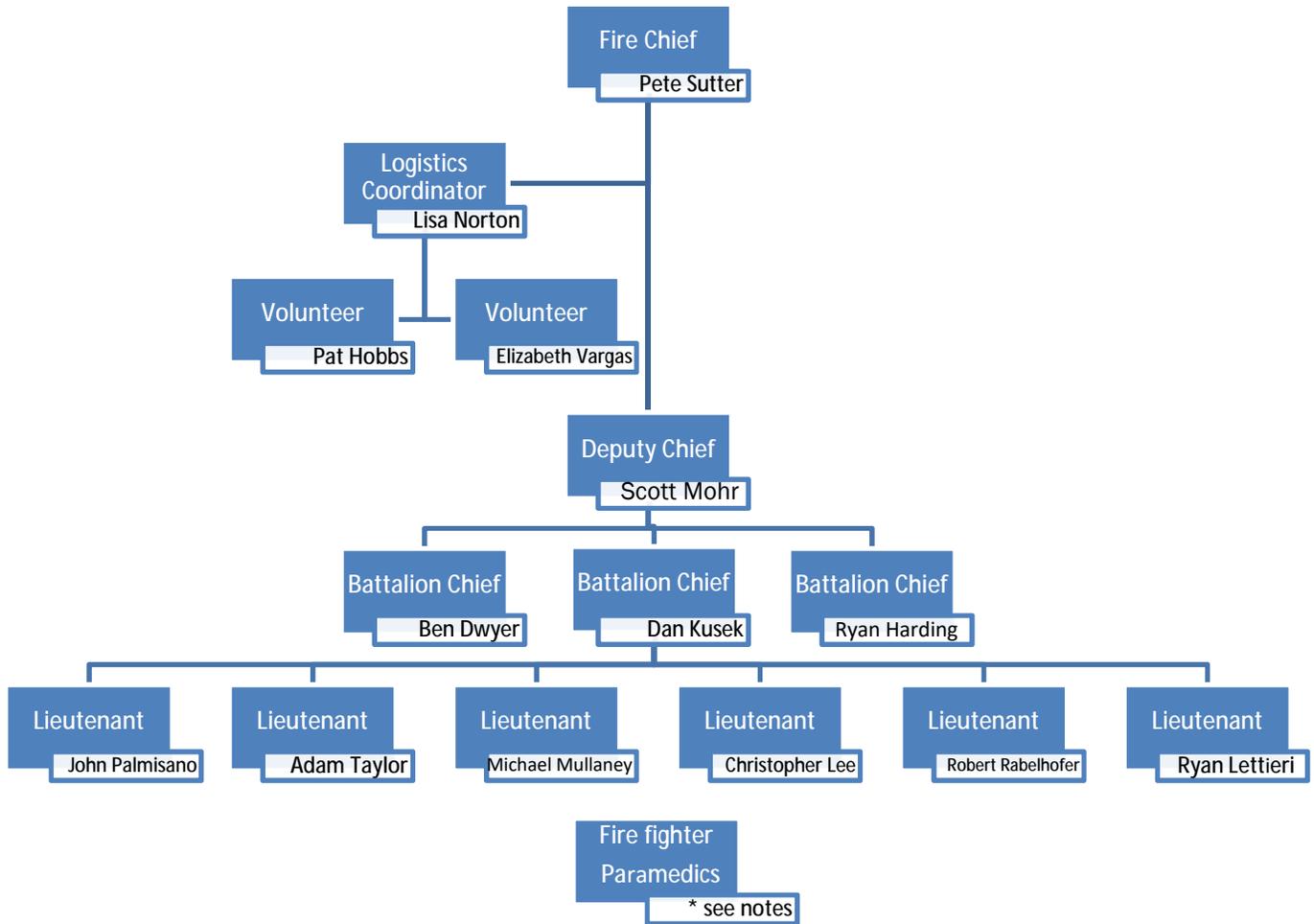
## Notes:

Police Officers: B. Bawden, A. Beals, S. Biltgen, J. Calvaresi, E. Chism, S. Chraca, M. Courtney, K. Crocker, C. DeFrano, C. Don, M. Garcia, K. Herman, J. Levin, S. Mack, S. McCormack, S. Morgan, J. Ogorek, G. Pak, T. Riley, J. Rivera, S. Whetstone.

Police Officers Investigations: C. Danner, N. Deau, D. Ellis, J. Everett, L. Lamz, M. Magnus, D. Rathbun, M. Soto, M. Taylor

Police Assistants: F. Dubs, D. Eaton, R. Everett, J. Esposito, M. Hinds, A. Irsay, M. Kamick, J. Mendez, E. Rooney, M. Sullivan, R. Wunnicke Jr.

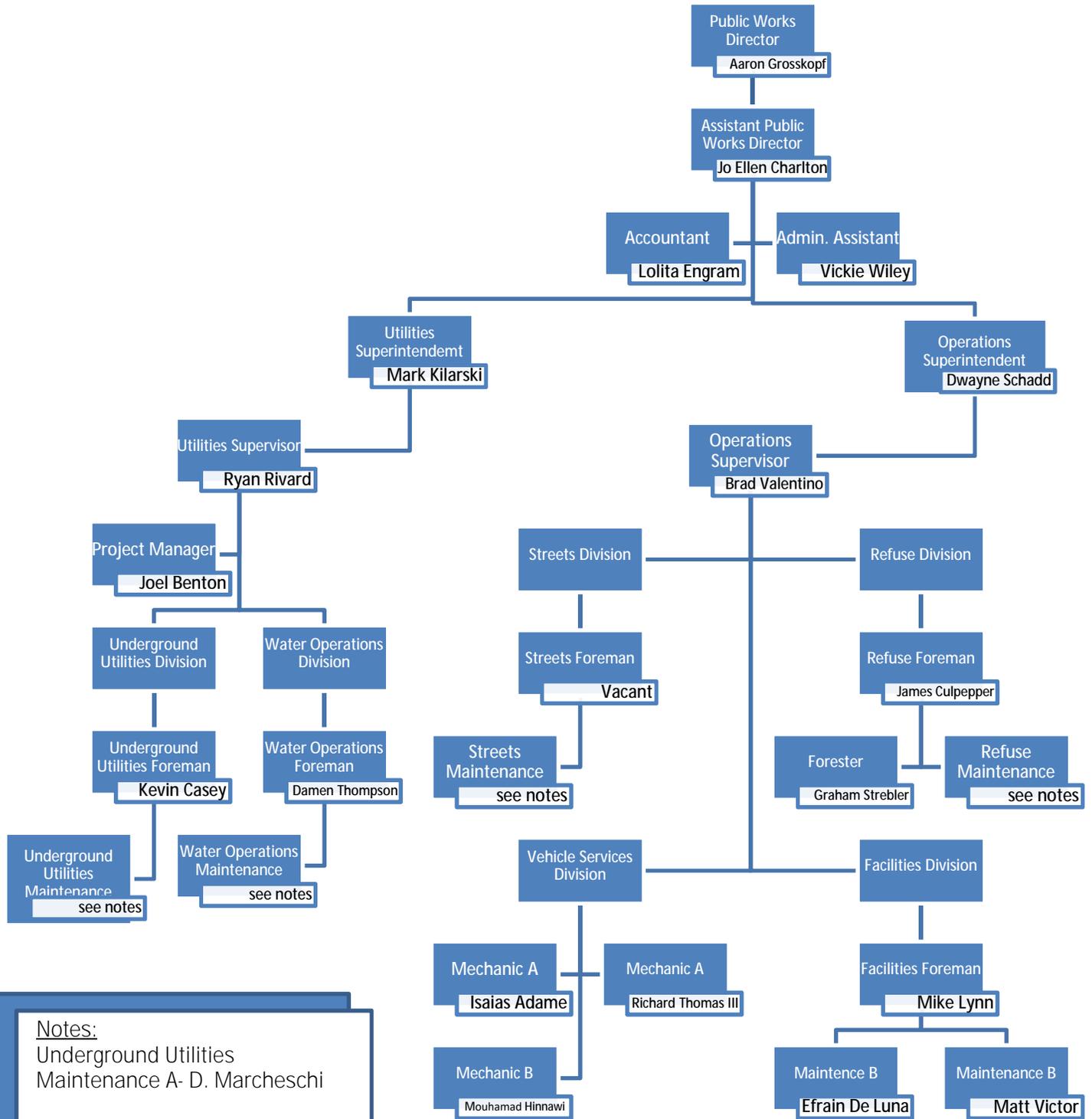
# Fire Department Organization Chart



## Notes:

Fire Fighters/Paramedics: D. Bacino, C. Barr, M. Baumgart, M. Bohnen, J. Brault, M. Cappelen, D. Cheval, J. Delfin, T. Drain, B. Earl, A. Hall, M. Hayden, N. Junge, B. Kamminga, T. King, J. Loesch Jr., C. Lovik, N. Mann, M. Mullaney, C. Myers, L. Neuses, P. O'Meara, M. Padula, D. Psaila, D. Rill, B. Wirtz, Z. Wynveen, S. Zurek.

# Public Works Department Organization Chart



Notes:

Underground Utilities  
Maintenance A- D. Marcheschi

Maintenance B- Angelo  
Raimondi, Andrew Roberts,  
Antonio Marchionna

Water Operations  
Maintenance B- Nick Duda,  
Justin Yeater

Notes:

Streets

Maintenance A: Rich Golbeck, Dave Sargent, Bob Townsend

Maintenance B: Kurt Gersch, Jeremy Pieper, Tom Pieper, Nick Sessions

Refuse

Maintenance B: Mark Austerlade, Joe Sarich, Andrew VanRyn

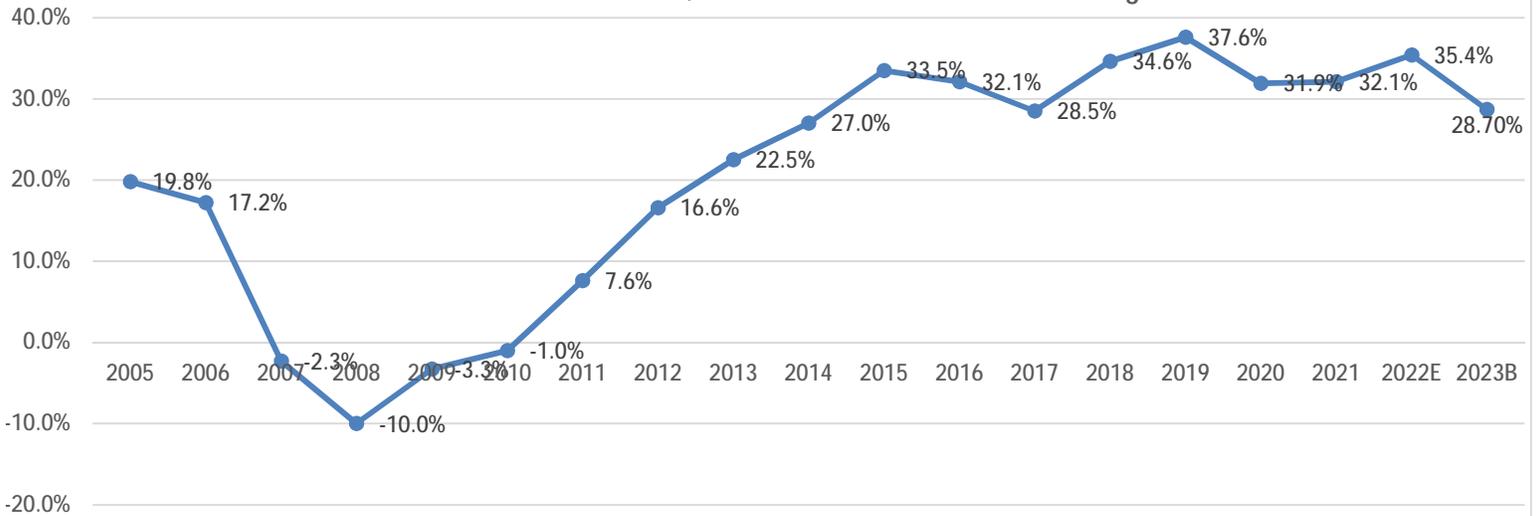
# General Fund

<b>General Fund Summary</b>			
	<b>FY 2022 Estimate</b>		<b>FY 2023 Budget</b>
Total Revenues	\$	35,527,005	\$ 36,351,229
Total Expenditures	\$	35,895,916	\$ 38,127,889
<b>Ending Surplus/Deficit Per YR</b>	<b>\$</b>	<b>(368,911)</b>	<b>\$ (1,776,660)</b>
<b>Fund Balance Reconciliation:</b>			
FY 2021 Available Fund Balance	\$	13,076,841	\$ -
FY 2022 Est. Fund Balance	\$	-	\$ 12,707,930
Manager's Hold	\$	-	\$ (250,000)
Reserve for 27 <sup>th</sup> Paydate	\$	-	\$ (256,716)
Ending Surplus/Deficit Per YR	\$	(368,911)	\$ (1,776,660)
<b>Available Fund Balance</b>	<b>\$</b>	<b>12,707,930</b>	<b>\$ 10,424,554</b>
		<i>2022-Estimate</i>	<i>2023-BUDGET</i>
<b>Fund Balance % of Expenses</b>		<b>35.4 %</b>	<b>28.7%</b>
<i>The General Fund is within the range of 15% to 30% based on the City's Fund Balance Policy.</i>			

**For the FY 2023 Budget, the amount of fund balance is approximately three months of reserves.**

<u>Monthly Amount</u>	<u>%</u>	<u>\$</u>
1 month of expenditures =	8.30%	\$ 3,077,465
2 month of expenditures =	16.70%	\$ 6,192,007
3 month of expenditures =	25.00%	\$ 9,269,472
4 month of expenditures =	33.30%	\$ 12,346,937
5 month of expenditures =	41.70%	\$ 15,461,480
6 month of expenditures =	50.00%	\$ 18,538,945

Percentage of General Fund Balance to Operating Expenditures  
 FY 2023 - FY 2021 Actual, FY 2022 Estimate & FY 2023 Budget



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.

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. The current budget years is within parameters of the City's General Fund Balance policy. While FY 2023 is on the lowest end, the City plans to use FY 2023 to establish new best practices for Fund Balances across the board.

## 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 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated Projection	FY 2023 Budget
<b>Revenues</b>					
Property Taxes	\$ 12,112,987	\$ 12,004,265	\$ 12,024,338	\$ 12,039,252	\$ 12,040,521
Local Taxes	9,961,014	11,406,846	10,830,000	11,493,000	11,166,000
Intergovernmental Revenues	4,338,327	4,715,590	4,259,500	5,095,439	5,017,466
Licenses & Permits	1,265,385	1,145,470	1,256,000	945,750	1,157,341
Fines & Forfeitures	1,268,356	203,209	330,000	225,950	226,050
Charges for Service	1,478,808	3,402,101	2,996,500	2,946,500	2,957,895
Investment Earnings	122,928	(8,356)	52,000	2,000	52,000
Miscellaneous Income	520,204	1,890	0	0	0
Internal Service Chargeback	1,614,216	1,827,693	1,904,423	1,904,423	1,889,456
Other Financing Sources	1,650,000	2,125,732	970,250	4,077,035	1,844,500
<b>Total Revenues</b>	<b>34,332,225</b>	<b>36,824,439</b>	<b>34,623,011</b>	<b>38,729,349</b>	<b>36,351,229</b>
<b>Expenditures</b>					
Salaries	16,277,675	16,655,103	17,491,203	17,499,453	18,355,202
Benefits	3,739,252	3,868,101	4,220,103	4,220,103	4,358,209
IMRF	688,473	753,953	747,633	747,133	585,395
Fire Pension	4,400,366	4,356,483	4,257,000	4,257,000	4,257,000
Police Pension	3,610,729	3,565,144	3,626,000	3,626,000	3,626,000
Contractual Services	1,674,904	1,843,267	2,096,088	1,872,540	1,968,843
Supplies	616,543	462,333	612,065	598,475	907,655
Internal Service Chargeback	2,215,700	2,255,150	2,259,524	2,259,524	2,188,724
Debt Service	751,713	693,150	715,688	715,688	730,861
Transfer to Vehicle & Equipment Fund	100,000	100,000	100,000	100,000	100,000
Transfer to Refuse Fund	0	142,228	0	0	0
Transfer to Utilities Fund	0	0	0	0	3,000,000
Transfers to Local Road	0	100,000	0	0	1,050,000
<b>Total Expenditures</b>	<b>\$ 34,075,355</b>	<b>\$ 34,794,911</b>	<b>\$ 36,125,304</b>	<b>\$ 35,895,916</b>	<b>\$ 41,127,889</b>
Surplus (Deficit) Per the Fiscal Year =	\$ 256,870	\$ 2,029,528	\$ (1,502,293)	\$ 2,833,433	\$ (4,776,660)

<b>General Fund Balance</b>	<b>\$ 11,006,672</b>	<b>\$ 13,076,841</b>	<b>\$ 11,944,449</b>	<b>\$ 15,910,274</b>	<b>\$ 11,133,614</b>
Hold for Ongoing Labor Negotiations & Other Items	\$ (400,000)	\$ (400,000)	\$ -	\$ -	\$ (250,000)
Reserve for 27th Paydate (approx. every 11 years)	\$ -	\$ -	\$ -	\$ -	\$ (256,716)
ARPA parallel projects - Potential Economic Development Opportunities	\$ -	\$ -	\$ -	\$ -	\$ (202,435)
<b>General Fund Balance</b>	<b>\$ 10,606,672</b>	<b>\$ 12,676,841</b>	<b>\$ 11,944,449</b>	<b>\$ 15,910,274</b>	<b>\$ 10,424,463</b>
<b>Fund Balance As % of Expenditures</b>	<b>32.3%</b>	<b>37.6%</b>	<b>33.1%</b>	<b>44.3%</b>	<b>27.1%</b>
<b>Fund Balance Policy Range Between 15% to 30% of Expenditures</b>					

**Notes:**

- #1 - 8th year of a \$100,000 repayment to the Vehicle & Equipment Replacement Fund for a previous transfer from that Fund of \$1.0 million.
- #2 - The General Fund is within the range of 15% to 30% based on the City's Fund Balance Policy.
- #3 - Manager's Hold for the FY 2023 Proposed Budget is \$250,000.
- #4 - New Reserves: 27th Paydate and ARPA reserve potential economic development opportunities

# General Fund Revenues and Line Item Detail

Fund	Object	Account Description	FY 2020 Actuals	FY 2021 Actuals	FY 2022	FY 2022	FY 23	Change
					Adopted Budget	Estimate	Budget	FY22 Budget to FY23 Budget
01	40010	PRIOR YEARS TAXES	(\$71,894)	(\$86,267)	\$0	\$14,914	\$0	
01	40015	CURRENT LEVY	\$4,173,784	\$4,168,906	\$4,141,338	\$4,141,338	\$4,157,521	\$16,183
01	40067	CURRENT LEVY – POLICE PENSION	\$3,610,730	\$3,565,144	\$3,626,000	\$3,626,000	\$3,626,000	
01	40075	CURRENT LEVY – FIRE PENSION	\$4,400,366	\$4,356,483	\$4,257,000	\$4,257,000	\$4,257,000	
01	41120	SALES TAX - STATE OF IL	\$3,561,215	\$4,125,005	\$3,750,000	\$4,188,000	\$4,190,000	\$440,000
01	41121	SALES TAX - HOME RULE	\$2,172,673	\$2,647,702	\$2,300,000	\$2,698,000	\$2,700,000	\$400,000
01	41130	TELECOMMUNICATIONS TAX	\$913,759	\$795,773	\$1,000,000	\$660,000	\$600,000	(\$400,000)
01	41140	ELECTRIC UTILITY TAX	\$1,195,810	\$1,136,977	\$1,300,000	\$1,148,000	\$1,148,000	(\$152,000)
01	41150	HOTEL TAX	\$143,637	\$154,118	\$350,000	\$180,000	\$225,000	(\$125,000)
01	41160	FOOD & BEVERAGE TAX	\$1,085,841	\$1,381,715	\$1,300,000	\$1,482,000	\$1,497,000	\$197,000
01	41170	REAL ESTATE TRANSFER TAX	\$398,773	\$856,405	\$500,000	\$834,000	\$500,000	
01	41180	CABLE FRANCHISE FEES	\$293,700	\$299,111	\$330,000	\$303,000	\$306,000	(\$24,000)
01	41190	FEE IN LIEU OF SALES TAX	\$8,742	\$10,039	\$0	\$0	\$0	
01	42110	PPRT - STATE OF IL	\$196,788	\$345,465	\$250,000	\$593,989	\$516,771	\$266,771
01	42115	PPRT - TOWNSHIP	\$4,498	\$7,708	\$5,500	\$13,500	\$11,745	\$6,245
01	42125	SALES TAX - LOCAL USE	\$1,076,099	\$925,567	\$1,100,000	\$905,500	\$851,000	(\$249,000)
01	42126	CANNABIS TAX	\$0	\$0	\$0	\$0	\$0	
01	42127	CANNABIS TAX 3%	\$0	\$0	\$0	\$0	\$0	
01	42130	INCOME TAX - STATE OF IL	\$2,653,791	\$3,258,231	\$2,800,000	\$3,356,500	\$3,410,000	\$610,000
01	42135	MISC - INTERGOVERNMENTAL	\$893	\$680	\$4,000	\$950	\$950	(\$3,050)
01	42136	VIDEO GAMING REVENUES	\$70,475	\$177,939	\$100,000	\$225,000	\$227,000	\$127,000
01	43600	FEDERAL GRANTS	\$5,959	\$126,660	\$50,000	\$55,991	\$50,000	
01	43605	GRANT – POLICE GRANTS	\$21,785	\$27,233	\$82,000	\$27,000	\$27,000	(\$55,000)
01	43610	GRANT – POLICE TRAINING	\$0	\$3,976	\$0	\$0	\$0	
01	43614	GRANT - TOBACCO CONTROL	\$1,613	\$1,962	\$2,750	\$2,000	\$2,000	(\$750)
01	43636	GRANT	\$25,000	\$0	\$0	\$3,202,344	\$0	
01	43637	COVID REIM-GRANT	\$331,425	\$0	\$50,000	\$4,200	\$0	(\$50,000)
01	44205	TAXI/CHAUFFER LICENSE	\$0	\$0	\$250	\$0	\$0	(\$250)
01	44207	VIDEO GAMING TERMINALS	\$38,000	\$21,000	\$40,000	\$44,000	\$44,000	\$4,000
01	44208	VIDEO GAMING TERM OPERATOR	\$8,000	\$20,000	\$8,000	\$16,000	\$22,000	\$14,000

Fund	Object	Account Description	FY 2020 Actuals	FY 2021 Actuals	FY 2022	FY 2022	FY 23	Change
					Adopted Budget	Estimate	Budget	FY22 Budget to FY23 Budget
01	44210	BUSINESS LICENSE	\$273,824	\$167,065	\$275,000	\$210,000	\$212,000	(\$63,000)
01	44211	RENTAL UNIT LICENSE	\$93,805	\$87,050	\$95,000	\$95,000	\$95,000	
01	44220	LIQUOR LICENSES	\$155,425	\$149,898	\$160,000	\$160,000	\$111,591	(\$48,409)
01	44221	VIDEO GAMING G1 LICENSES	\$840	\$4,040	\$750	\$750	\$750	
01	44300	RIGHT OF WAY PERMIT	\$19,996	\$13,452	\$15,000	\$8,000	\$10,000	(\$5,000)
01	44310	BUILDING PERMIT	\$542,308	\$675,681	\$650,000	\$400,000	\$650,000	
01	44510	ELEVATOR INSPECTION FEES	\$26,080	\$16,610	\$30,000	\$30,000	\$30,000	
01	44512	BUILDING INSPECTION FEES	\$499	\$40,368	\$50,000	\$50,000	\$50,000	
01	44515	PW INSPECTION FEES	\$3,679	\$3,911	\$100,000	\$10,000	\$10,000	(\$90,000)
01	44518	FIRE INSPECTION FEES	\$0	\$13,805	\$3,000	\$30,000	\$30,000	\$27,000
01	44530	PLAN REVIEW FEES	\$17,463	\$64,145	\$75,000	\$50,000	\$50,000	(\$25,000)
01	44531	DEVELOPMENT FEES	\$0	\$0	\$0	\$0	\$0	
01	44535	ENGINEERING FEES	\$37,588	\$40,062	\$25,000	\$25,000	\$25,000	
01	44555	BOARD FILING FEES	\$3,580	\$9,000	\$5,000	\$5,000	\$5,000	
01	44560	SIGN INSPECTION FEES	\$29,282	\$14,359	\$40,000	\$25,000	\$25,000	(\$15,000)
01	44725	ALARM SYSTEM PERMITS	\$15,017	\$7,285	\$12,000	\$12,000	\$12,000	
01	44800	OFFENDER REGISTRATION	\$1,145	\$930	\$1,000	\$900	\$1,000	
01	44805	BAIL PROCESSING FEE	\$60	\$20	\$1,000	\$50	\$50	(\$950)
01	45100	ADJUDICATION FINES	\$24,116	\$25,650	\$50,000	\$25,000	\$25,000	(\$25,000)
01	45105	OVERWEIGHT FINES	\$7,955	\$11,440	\$7,500	\$7,500	\$7,500	
01	45410	CIRCUIT COURT FINES	\$39,478	\$72,737	\$75,000	\$75,000	\$75,000	
01	45420	TRAFFIC FINES – P TICKETS	\$33,032	\$22,929	\$30,000	\$30,000	\$30,000	
01	45430	COMPLIANCE FINES – C TICKETS	\$2,560	\$4,160	\$2,500	\$2,500	\$2,500	
01	45440	DUI FINES	\$2,017	\$742	\$5,000	\$5,000	\$5,000	
01	45445	ADMINISTRATIVE FEES - TOWS	\$20,020	\$24,285	\$25,000	\$25,000	\$25,000	
01	45450	RED LIGHT ENFORCMNT FINES	\$1,097,020	\$1,644,425	\$1,100,000	\$1,100,000	\$1,100,000	
01	45451	SCHOOL BUS CAMERAS	\$0	\$0	\$0	\$0	\$0	
01	45455	FALSE ALARMS-POLICE	\$10,815	\$7,420	\$15,000	\$15,000	\$15,000	
01	45460	FALSE ALARMS-FIRE	\$19,050	\$23,960	\$20,000	\$20,000	\$20,000	
01	45465	BUILDING REINSPECTION FEES	\$8,566	\$3,195	\$5,000	\$5,000	\$5,000	
01	45470	FIRE REINSPECTION FEES	\$0	\$0	\$0	\$0	\$0	
01	45480	LATE FEES	\$2,409	\$813	\$5,000	\$5,000	\$5,000	

Fund	Object	Account Description	FY 2020 Actuals	FY 2021 Actuals	FY 2022	FY 2022	FY 23	Change
					Adopted Budget	Estimate	Budget	FY22 Budget to FY23 Budget
01	46526	COUNSELOR SVCS - HIGH SCHOOL	\$201,922	\$203,495	\$225,000	\$225,000	\$390,000	\$165,000
01	46528	COUNSELOR SVCS – JR HIGH	\$99,092	\$100,083	\$125,000	\$125,000	\$175,000	\$50,000
01	46533	ADMIN-ALL KIDS HEALTHCARE FEES	\$28,853	\$98,908	\$30,000	\$30,000	\$30,000	
01	46550	AMBULANCE SVC	\$824,098	\$795,132	\$850,000	\$850,000	\$850,000	
01	46551	COVID HHS AMBULANCE	\$21,998	\$16,434	\$25,000	\$25,000	\$25,000	
01	46640	SPECIAL SVC	\$2,586	\$6,550	\$15,000	\$15,000	\$15,000	
01	46650	AGGREGATION ADMIN	\$0	\$0	\$0	\$0	\$70,000	\$70,000
01	46789	HOST/TIPPING FEES	\$244,251	\$274,513	\$300,000	\$275,000	\$0	(\$300,000)
01	46904	SVC CHARGEBACK - E911	\$55,000	\$75,000	\$75,000	\$75,000	\$77,250	\$2,250
01	46914	SVC CHARGEBACK - GARAGE	\$235,000	\$300,000	\$300,000	\$300,000	\$309,000	\$9,000
01	46916	SVC CHARGEBACK - REFUSE	\$435,000	\$500,000	\$500,000	\$500,000	\$515,000	\$15,000
01	46920	SVC CHARGEBACK - UTILITIES	\$775,000	\$825,000	\$900,000	\$900,000	\$927,000	\$27,000
01	46937	SVC CHARGEBACK – TIF #2	\$57,941	\$70,000	\$70,000	\$70,000	\$0	(\$70,000)
01	46938	SVC CHARGEBACK – TIF #4	\$56,275	\$57,693	\$59,423	\$59,423	\$61,206	\$1,783
01	47710	INVESTMENT EARNINGS	\$122,928	(\$9,571)	\$50,000	\$0	\$50,000	
01	47712	IMET RECOVERY	\$0	\$1,890	\$0	\$0	\$0	
01	47722	IPRIME PMA INT EARNINGS	\$0	\$0	\$0	\$0	\$0	
01	48785	RENTAL INCOME	\$335,960	\$335,509	\$350,000	\$350,000	\$280,000	(\$70,000)
01	48790	MISCELLANEOUS INCOME	\$10,564	\$25,246	\$15,000	\$15,000	\$1,065,000	\$1,050,000
01	48792	REIMBURSEMENTS	\$103,514	\$25,146	\$100,000	\$100,000	\$100,000	
01	48794	POLICE OUTREACH	\$70,167	\$70,000	\$70,000	\$70,000	\$70,000	
01	48799	CASH OVER/UNDER	\$5	\$0	\$0	\$0	\$0	
01	48800	GAIN/LOSS ON SALE OF F/A	\$0	\$0	\$500	\$500	\$500	
01	49923	TSR FROM LIABILITY INSURANCE	\$500,000	\$500,000	\$0	\$0	\$0	
01	49945	TSR FROM HEALTH INS FUND	\$1,150,000	\$1,000,000	\$250,000	\$250,000	\$250,000	
01	49947	TSR FROM DEBT SERVICE	\$0	\$10,000	\$0	\$0	\$0	
01	49990	COMMITTED FUNDS- UNFUNDED LIAB.	\$0	\$0	\$0	\$0	\$0	
General Fund Revenue Total			\$34,195,368	\$36,824,439	\$34,623,011	\$38,729,349	\$36,351,229	\$1,728,218

**5% Change FY 2022 to Fiscal Year 2023**

PER THE STATE OF ILLINOIS, CANNABIS TAXES ARE CONFIDENTIAL AND MUST BE INCLUDED IN STATE SALES TAX 01-41120

Account Description			FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Estimate	FY 23 Budget
40-Property Tax							
01	40010	PRIOR YEARS TAXES	(\$71,894)	(\$86,267)	\$0	\$14,914	\$0
01	40015	CURRENT LEVY	\$4,173,784	\$4,168,906	\$4,141,338	\$4,141,338	\$4,157,521
01	40067	CURRENT LEVY - POLICE PENSN	\$3,610,730	\$3,565,144	\$3,626,000	\$3,626,000	\$3,626,000
01	40075	CURRENT LEVY - FIRE PENSION	\$4,400,366	\$4,356,483	\$4,257,000	\$4,257,000	\$4,257,000
		Total Property Taxes	\$12,112,987	\$12,004,265	\$12,024,338	\$12,039,252	\$12,040,521
41- Local Taxes							
01	41120	SALES TAX - STATE OF ILLINOIS	\$3,561,215	\$4,125,005	\$3,750,000	\$4,188,000	\$4,190,000
01	41121	SALES TAX - HOME RULE	\$2,172,673	\$2,647,702	\$2,300,000	\$2,698,000	\$2,700,000
01	41130	TELECOMMUNICATIONS TAX	\$913,759	\$795,773	\$1,000,000	\$660,000	\$600,000
01	41140	ELECTRIC UTILITY TAX	\$1,195,810	\$1,136,977	\$1,300,000	\$1,148,000	\$1,148,000
01	41150	HOTEL TAX	\$143,637	\$154,118	\$350,000	\$180,000	\$225,000
01	41160	FOOD & BEVERAGE TAX	\$1,085,841	\$1,381,715	\$1,300,000	\$1,482,000	\$1,497,000
01	41170	REAL ESTATE TRANSFER TAX	\$398,773	\$856,405	\$500,000	\$834,000	\$500,000
01	41180	CABLE FRANCHISE FEES	\$293,700	\$299,111	\$330,000	\$303,000	\$306,000
01	41190	FEE IN LIEU OF SALES TAX	\$8,742	\$10,039	\$0	\$0	\$0
		Total Local Taxes	\$9,774,150	\$11,406,846	\$10,830,000	\$11,493,000	\$11,166,000

Account Description			FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Estimate	FY 23 Budget
42-Intergov							
01	42110	PPRT - STATE OF IL	\$196,788	\$345,465	\$250,000	\$593,989	\$516,771
01	42115	PPRT - TOWNSHIP	\$4,498	\$7,708	\$5,500	\$13,500	\$11,745
01	42125	SALES TAX - LOCAL USE	\$1,076,099	\$925,567	\$1,100,000	\$905,500	\$851,000
01	42126	CANNABIS TAX	\$0	\$0	\$0	\$0	\$0
01	42127	CANNABIS TAX 3%	\$0	\$0	\$0	\$0	\$0
01	42130	INCOME TAX - STATE OF IL	\$2,653,791	\$3,258,231	\$2,800,000	\$3,356,500	\$3,410,000
01	42135	MISC - INTERGOVERNMENTAL	\$893	\$680	\$4,000	\$950	\$950
<i>Line Item Detail Description</i>						<i>Detail Total</i>	
<i>Pull Tabs-Jar Games Taxes</i>						<i>\$950</i>	
						<i>Detail Total</i>	
						<i>\$950</i>	
01	42136	VIDEO GAMING REVENUES	\$70,475	\$177,939	\$100,000	\$225,000	\$227,000
01	43600	FEDERAL GRANTS	\$5,959	\$126,660	\$50,000	\$55,991	\$50,000
<i>Line Item Detail Description</i>						<i>Detail Total</i>	
<i>VOCA Social Worker Grant</i>						<i>\$50,000</i>	
						<i>Detail Total</i>	
						<i>\$50,000</i>	
01	43605	GRANT - POLICE GRANTS	\$21,785	\$27,233	\$82,000	\$27,000	\$27,000
<i>Line Item Detail Description</i>						<i>Detail Total</i>	
<i>STEP GRANT</i>						<i>\$15,000</i>	
<i>OT Reimbursement Grant</i>						<i>\$12,000</i>	
						<i>Detail Total</i>	
						<i>\$27,000</i>	
01	43610	GRANT - POLICE TRAINING	\$0	\$3,976	\$0	\$0	\$0

Account Description			FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Estimate	FY 23 Budget
01	43614	GRANT - TOBACCO CONTROL	\$1,613	\$1,962	\$2,750	\$2,000	\$2,000
01	43636	GRANT	\$25,000	\$0	\$0	\$0	\$0
01	43637	COVID REIM-GRANT	\$331,425	\$0	\$50,000	\$4,200	\$0
Total Intergov. Revenues			\$4,388,327	\$4,875,421	\$4,444,250	\$5,184,630	\$5,096,466

#### 43-License and Permits

01	44205	TAXI/CHAUFFER LICENSE	\$0	\$0	\$250	\$0	\$0
01	44207	VIDEO GAMING TERMINALS	\$38,000	\$21,000	\$40,000	\$44,000	\$44,000
01	44208	VIDEO GAMING TERM OPERATOR	\$8,000	\$20,000	\$8,000	\$16,000	\$22,000
01	44210	BUSINESS LICENSE	\$273,824	\$167,065	\$275,000	\$210,000	\$212,000
01	44211	RENTAL UNIT LICENSE	\$93,805	\$87,050	\$95,000	\$95,000	\$95,000
01	44220	LIQUOR LICENSES	\$155,425	\$149,898	\$160,000	\$160,000	\$111,591
01	44221	VIDEO GAMING G1 LICENSES	\$840	\$4,040	\$750	\$750	\$750
01	44300	RIGHT OF WAY PERMIT	\$19,996	\$13,452	\$15,000	\$8,000	\$10,000
01	44310	BUILDING PERMIT	\$542,308	\$675,681	\$650,000	\$400,000	\$650,000
01	44510	ELEVATOR INSPECTION FEES	\$26,080	\$16,610	\$30,000	\$30,000	\$30,000
01	44512	BUILDING INSPECTION FEES	\$499	\$40,368	\$50,000	\$50,000	\$50,000
01	44515	PW INSPECTION FEES	\$3,679	\$3,911	\$100,000	\$10,000	\$10,000
01	44518	FIRE INSPECTION FEES	\$0	\$13,805	\$3,000	\$30,000	\$30,000
01	44530	PLAN REVIEW FEES	\$17,463	\$64,145	\$75,000	\$50,000	\$50,000
01	44531	DEVELOPMENT FEES	\$0	\$0	\$0	\$0	\$0
01	44535	ENGINEERING FEES	\$37,588	\$40,062	\$25,000	\$25,000	\$25,000

	Account Description	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Estimate	FY 23 Budget
01 44555	BOARD FILING FEES	\$3,580	\$9,000	\$5,000	\$5,000	\$5,000
01 44560	SIGN INSPECTION FEES	\$29,282	\$14,359	\$40,000	\$25,000	\$25,000
01 44725	ALARM SYSTEM PERMITS	\$15,017	\$7,285	\$12,000	\$12,000	\$12,000
	Total License and Permits	\$1,265,386	\$1,347,729	\$1,584,000	\$1,170,750	\$1,382,341

#### 44-Fines and Forfeitures

01 44800	OFFENDER REGISTRATION	\$1,145	\$930	\$1,000	\$900	\$1,000
01 44805	BAIL PROCESSING FEE	\$60	\$20	\$1,000	\$50	\$50
01 45100	ADJUDICATION FINES	\$24,116	\$25,650	\$50,000	\$25,000	\$25,000
01 45105	OVERWEIGHT FINES	\$7,955	\$11,440	\$7,500	\$7,500	\$7,500
01 45410	CIRCUIT COURT FINES	\$39,478	\$72,737	\$75,000	\$75,000	\$75,000
01 45420	TRAFFIC FINES - P TICKETS	\$33,032	\$22,929	\$30,000	\$30,000	\$30,000
01 45430	COMPLIANCE FINES - C TICKETS	\$2,560	\$4,160	\$2,500	\$2,500	\$2,500
01 45440	DUI FINES	\$2,017	\$742	\$5,000	\$5,000	\$5,000
01 45445	ADMINISTRATIVE FEES - TOWS	\$20,020	\$24,285	\$25,000	\$25,000	\$25,000
01 45450	RED LIGHT ENFORCMNT FINES	\$1,097,020	\$1,644,425	\$1,100,000	\$1,100,000	\$1,100,000
01 45451	SCHOOL BUS CAMERAS	\$0	\$0	\$0	\$0	\$0
01 45455	FALSE ALARMS-POLICE	\$10,815	\$7,420	\$15,000	\$15,000	\$15,000
01 45460	FALSE ALARMS-FIRE	\$19,050	\$23,960	\$20,000	\$20,000	\$20,000
01 45465	BUILDING REINSPECTION FEES	\$8,566	\$3,195	\$5,000	\$5,000	\$5,000
01 45470	FIRE REINSPECTION FEES	\$0	\$0	\$0	\$0	\$0
01 45480	LATE FEES	\$2,409	\$813	\$5,000	\$5,000	\$5,000

	Account Description	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Estimate	FY 23 Budget
01 43614	GRANT - TOBACCO CONTROL	\$1,613	\$1,962	\$2,750	\$2,000	\$2,000
01 43636	GRANT	\$25,000	\$0	\$0	\$0	\$0
01 43637	COVID REIM-GRANT	\$331,425	\$0	\$50,000	\$4,200	\$0
	Total Intergov. Revenues	\$4,388,327	\$4,875,421	\$4,444,250	\$5,184,630	\$5,096,466

#### 43-License and Permits

01 44205	TAXI/CHAUFFER LICENSE	\$0	\$0	\$250	\$0	\$0
01 44207	VIDEO GAMING TERMINALS	\$38,000	\$21,000	\$40,000	\$44,000	\$44,000
01 44208	VIDEO GAMING TERM OPERATOR	\$8,000	\$20,000	\$8,000	\$16,000	\$22,000
01 44210	BUSINESS LICENSE	\$273,824	\$167,065	\$275,000	\$210,000	\$212,000
01 44211	RENTAL UNIT LICENSE	\$93,805	\$87,050	\$95,000	\$95,000	\$95,000
01 44220	LIQUOR LICENSES	\$155,425	\$149,898	\$160,000	\$160,000	\$111,591
01 44221	VIDEO GAMING G1 LICENSES	\$840	\$4,040	\$750	\$750	\$750
01 44300	RIGHT OF WAY PERMIT	\$19,996	\$13,452	\$15,000	\$8,000	\$10,000
01 44310	BUILDING PERMIT	\$542,308	\$675,681	\$650,000	\$400,000	\$650,000
01 44510	ELEVATOR INSPECTION FEES	\$26,080	\$16,610	\$30,000	\$30,000	\$30,000
01 44512	BUILDING INSPECTION FEES	\$499	\$40,368	\$50,000	\$50,000	\$50,000
01 44515	PW INSPECTION FEES	\$3,679	\$3,911	\$100,000	\$10,000	\$10,000
01 44518	FIRE INSPECTION FEES	\$0	\$13,805	\$3,000	\$30,000	\$30,000
01 44530	PLAN REVIEW FEES	\$17,463	\$64,145	\$75,000	\$50,000	\$50,000
01 44531	DEVELOPMENT FEES	\$0	\$0	\$0	\$0	\$0
01 44535	ENGINEERING FEES	\$37,588	\$40,062	\$25,000	\$25,000	\$25,000

Account Description			FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Estimate	FY 23 Budget
46-Investment							
01	47710	INVESTMENT EARNINGS	\$122,928	(\$9,571)	\$50,000	\$0	\$50,000
01	47712	IMET RECOVERY	\$0	\$1,890	\$0	\$0	\$0
01	47722	IPRIME PMA INT EARNINGS	\$0	\$0	\$0	\$0	\$0
		Total Investment Earnings	\$122,928	(\$7,681)	\$50,000	\$0	\$50,000
47-Miscellaneous							
01	48785	RENTAL INCOME	\$335,960	\$335,509	\$350,000	\$350,000	\$280,000
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		<i>Parkway Bench Ad Fee-Pace</i>					\$15,000
		<i>Burke Engineering Rent</i>					\$3,000
		<i>LAMAR Billboard</i>					\$40,000
		<i>Portillo's Land Lease</i>					\$7,000
		<i>Cell Tower Leases</i>					\$215,000
					<i>Detail Total</i>		\$280,000
01	48790	MISCELLANEOUS INCOME	\$10,564	\$25,246	\$15,000	\$15,000	\$15,000
01	48792	REIMBURSEMENTS	\$103,514	\$25,146	\$100,000	\$100,000	\$100,000
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		<i>ITTF Fire Special Rescue Reimb</i>					\$70,000
		<i>Harper Reimbursement</i>					\$30,000
					<i>Detail Total</i>		\$100,000
01	48794	POLICE OUTREACH	\$70,167	\$70,000	\$70,000	\$70,000	\$70,000

Account Description			FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Estimate	FY 23 Budget
01	48799	CASH OVER/UNDER	\$5	\$0	\$0	\$0	\$0
01	48800	GAIN/LOSS ON SALE OF F/A	\$0	\$0	\$500	\$500	\$500
		Total Miscellaneous Income	\$520,209	\$455,901	\$535,500	\$535,500	\$465,550
48-Other Financing							
01	49923	TSR FROM LIABILITY INSURANCE	\$500,000	\$500,000	\$0	\$0	\$0
01	49945	TSR FROM HEALTH INS FUND	\$1,150,000	\$1,000,000	\$250,000	\$250,000	\$250,000
01	49947	TSR FROM DEBT SERVICE	\$0	\$10,000	\$0	\$0	\$0
01	49990	COMMITTED FUNDS- UNFUNDED LIAB.	\$0	\$0	\$0	\$0	\$0
		Other Financing Sources	\$1,650,000	\$1,510,000	\$250,000	\$250,000	\$250,000
GENERAL FUND REVENUE TOTALS			\$15,839,808	\$17,075,816	\$14,648,596	\$13,620,246	\$14,756,534

# General Fund – All Expenditures

## FY 2023 BUDGET-CITY OF ROLLING MEADOWS-GENERAL FUND BUDGET TO BUDGET COMPARISON

Fund	Object	Account Description	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Estimate	2023 DEPARTMENT Budget	CHANGE - FY22 Budget to FY23
01101000	50010	SALARIES AND WAGES	\$9,950	\$9,950	\$9,950	\$9,950	\$9,950	
01101000	52061	RETIREMENT PLAN CONTRIBUTION	\$0	\$0	\$0	\$0	\$0	
01101000	53110	PROFESSIONAL DEVELOPMENT	\$0	\$0	\$0	\$0	\$0	
01101000	56210	OFFICE SUPPLIES	\$0	\$375	\$450	\$450	\$450	
01101000	52065	FICA CONTRIBUTION	\$761	\$761	\$761	\$761	\$761	
01101000	54310	POSTAGE	\$200	\$0	\$200	\$200	\$200	
01101000	54610	PROFESSIONAL SERVICES	\$0	\$0	\$2,500	\$0	\$0	(\$2,500)
01101000	54250	TRAVEL AND LODGING	\$0	\$0	\$200	\$200	\$200	
01101010	50010	SALARIES AND WAGES	\$27,667	\$28,001	\$28,001	\$28,001	\$28,001	
01101010	53110	PROFESSIONAL DEVELOPMENT	\$0	\$0	\$500	\$500	\$400	(\$100)
01101010	56220	OPERATING SUPPLIES	\$170	\$79	\$600	\$600	\$450	(\$150)
01101010	56225	OTHER SUPPLIES	\$127	\$157	\$500	\$500	\$500	
01101010	52065	FICA CONTRIBUTION	\$2,117	\$2,142	\$2,142	\$2,142	\$2,142	
01101010	54630	DUES AND SUBSCRIPTIONS	\$18,317	\$16,811	\$22,500	\$19,200	\$20,200	(\$2,300)
01101010	54610	PROFESSIONAL SERVICES	\$1,953	\$0	\$0	\$0	\$0	
01101010	54616	TAX SHARING	\$15,770	\$6,669	\$10,000	\$15,000	\$12,000	\$2,000
01101020	50010	SALARIES AND WAGES	\$570,143	\$548,483	\$612,511	\$612,511	\$609,347	(\$3,164)
01101020	50020	OVERTIME	\$0	\$0	\$0	\$0	\$0	
01101020	52061	RETIREMENT PLAN CONTRIBUTION	\$90,612	\$83,625	\$77,303	\$77,303	\$56,834	(\$20,469)
01101020	53110	PROFESSIONAL DEVELOPMENT	\$0	\$160	\$3,900	\$3,900	\$3,400	(\$500)
01101020	54260	ADVERTISING	\$70	\$980	\$1,000	\$1,000	\$1,000	
01101020	54295	BUILDING & LAND CHARGEBACK	\$11,025	\$11,600	\$11,600	\$11,600	\$20,357	\$8,757
01101020	56210	OFFICE SUPPLIES	\$0	\$750	\$1,500	\$1,500	\$1,100	(\$400)
01101020	56220	OPERATING SUPPLIES	\$1,193	\$6,021	\$6,000	\$6,000	\$6,000	
01101020	56240	BOOKS AND PUBLICATIONS	\$0	\$431	\$1,500	\$1,500	\$0	(\$1,500)
01101020	56890	AWARDS & HONORS SUPPLIES	\$0	\$450	\$4,000	\$4,000	\$1,000	(\$3,000)
01101020	52065	FICA CONTRIBUTION	\$37,502	\$38,985	\$43,098	\$43,098	\$44,716	\$1,618
01101020	52130	GROUP HEALTH INSURANCE	\$111,074	\$118,285	\$121,327	\$121,327	\$131,043	\$9,716
01101020	51050	POST EMPLOYMENT HEALTH PLAN	\$6,589	\$4,338	\$6,973	\$6,973	\$4,087	(\$2,886)
01101020	51041	SICK LEAVE BUYBACK	\$0	\$2,405	\$2,465	\$2,465	\$1,769	(\$696)
01101020	54630	DUES AND SUBSCRIPTIONS	\$2,900	\$6,200	\$8,250	\$7,900	\$4,900	(\$3,350)
01101020	54280	LIABILITY INSURANCE CHARGEBACK	\$14,000	\$14,000	\$14,000	\$14,000	\$2,136	(\$11,864)
01101020	54640	OUTSIDE REPAIR & MAINTENANCE	\$324	\$0	\$500	\$500	\$500	
01101020	54310	POSTAGE	\$1,056	\$277	\$1,500	\$1,500	\$1,200	(\$300)
01101020	54270	PRINTING AND DUPLICATING	\$1,421	\$2,570	\$2,750	\$2,750	\$2,750	
01101020	54610	PROFESSIONAL SERVICES	\$670	\$7,837	\$3,000	\$3,000	\$3,000	
01101020	54850	RECORDS STORAGE SERVICES	\$0	\$0	\$1,000	\$1,000	\$0	(\$1,000)
01101020	54250	TRAVEL AND LODGING	\$25	\$0	\$6,750	\$6,750	\$5,400	(\$1,350)
01101020	54275	VEH MAINTENANCE CHARGEBACK	\$10,000	\$10,500	\$10,100	\$10,100	\$11,132	\$1,032
01101020	54285	VEH REPLACEMENT CHARGEBACK	\$1,300	\$1,400	\$1,400	\$1,400	\$1,068	(\$332)
01101030	54260	ADVERTISING	\$251	\$286	\$1,000	\$1,000	\$1,000	
01101030	50010	SALARIES AND WAGES	\$87,032	\$94,420	\$105,040	\$105,040	\$121,213	\$16,173
01101030	50020	OVERTIME	\$0	\$0	\$0	\$0	\$0	
01101030	52061	RETIREMENT PLAN CONTRIBUTION	\$15,062	\$15,244	\$13,958	\$13,958	\$11,831	(\$2,127)
01101030	53110	PROFESSIONAL DEVELOPMENT	\$0	\$550	\$700	\$700	\$1,200	\$500
01101030	56210	OFFICE SUPPLIES	\$712	\$980	\$2,500	\$2,500	\$1,000	(\$1,500)

FY 2023 BUDGET-CITY OF ROLLING MEADOWS-GENERAL FUND BUDGET TO BUDGET COMPARISON

Fund	Object	Account Description	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Estimate	2023 DEPARTMENT Budget	CHANGE - FY22 Budget to FY23
01101030	56240	BOOKS AND PUBLICATIONS	\$1,050	\$1,222	\$1,500	\$1,500	\$0	(\$1,500)
01101030	52065	FICA CONTRIBUTION	\$6,849	\$7,395	\$8,210	\$8,210	\$9,449	\$1,239
01101030	52130	GROUP HEALTH INSURANCE	\$8,716	\$8,716	\$8,716	\$8,716	\$8,716	
01101030	51050	POST EMPLOYMENT HEALTH PLAN	\$1,945	\$451	\$506	\$506	\$586	\$80
01101030	51041	SICK LEAVE BUYBACK	\$0	\$0	\$0	\$0	\$0	
01101030	54630	DUES AND SUBSCRIPTIONS	\$85	\$85	\$200	\$200	\$300	\$100
01101030	54280	LIABILITY INSURANCE CHARGEBACK	\$3,800	\$3,800	\$3,800	\$3,800	\$580	(\$3,220)
01101030	54310	POSTAGE	\$414	\$200	\$1,000	\$1,000	\$500	(\$500)
01101030	54610	PROFESSIONAL SERVICES	\$8,072	\$23,217	\$10,000	\$10,000	\$9,500	(\$500)
01101030	54250	TRAVEL AND LODGING	\$0	\$885	\$100	\$100	\$1,000	\$900
01101040	56220	OPERATING SUPPLIES	\$0	\$0	\$2,000	\$0	\$0	(\$2,000)
01101040	59990	MISCELLANEOUS	\$0	\$104	\$500	\$0	\$0	(\$500)
01101040	54611	OTHER SERVICES	\$2,418	\$5,623	\$9,000	\$9,000	\$9,000	
01101040	54310	POSTAGE	\$2,774	\$3,759	\$2,750	\$2,750	\$2,750	
01101040	54270	PRINTING AND DUPLICATING	\$22,133	\$20,041	\$27,000	\$27,000	\$27,000	
01101040	54610	PROFESSIONAL SERVICES	\$44,968	\$45,729	\$53,000	\$53,000	\$53,000	
01101050	50015	SEASONAL SALARIES AND WAGES	\$0	\$0	\$0	\$0	\$0	
01101050	56220	OPERATING SUPPLIES	\$0	\$0	\$200	\$200	\$200	
01101050	59990	MISCELLANEOUS	\$0	\$0	\$2,000	\$2,000	\$0	(\$2,000)
01101050	52065	FICA CONTRIBUTION	\$0	\$0	\$382	\$382	\$0	(\$382)
01101050	54640	OUTSIDE REPAIR & MAINTENANCE	\$17,644	\$19,602	\$19,500	\$19,500	\$19,500	
01101060	54613	CITY PROSECUTOR	\$15,414	\$42,077	\$20,000	\$15,000	\$16,000	(\$4,000)
01101060	56220	OPERATING SUPPLIES	\$223	\$37	\$1,500	\$250	\$250	(\$1,250)
01101060	54310	POSTAGE	\$1,000	\$1,000	\$3,500	\$1,500	\$1,500	(\$2,000)
01101060	54610	PROFESSIONAL SERVICES	\$7,425	\$10,575	\$20,000	\$15,000	\$16,000	(\$4,000)
01101070	56220	OPERATING SUPPLIES	\$4,028	\$6,187	\$10,000	\$10,000	\$8,000	(\$2,000)
01101070	58820	FOURTH OF JULY	\$8,720	\$30,715	\$30,000	\$30,000	\$38,000	\$8,000
01101070	59805	VETERANS MEMORIAL COMMITTEE	\$544	\$13,244	\$16,000	\$16,000	\$16,000	
01101070	59810	FARMERS & FOOD TRUCKS	\$7,210	\$13,796	\$12,000	\$12,000	\$0	(\$12,000)
01101070	59812	COMMUNITY EVENTS	\$20,927	\$82,125	\$100,000	\$100,000	\$83,000	(\$17,000)
01101070	54640	OUTSIDE REPAIR & MAINTENANCE	\$0	\$3,833	\$4,000	\$4,000	\$4,000	
01101070	54610	PROFESSIONAL SERVICES	\$0	\$200	\$450	\$450	\$450	
01102020	56220	OPERATING SUPPLIES	\$505	\$1,456	\$3,000	\$1,800	\$3,000	
01102020	54630	DUES AND SUBSCRIPTIONS	\$10,000	\$10,841	\$15,500	\$18,000	\$18,000	\$2,500
01102020	54610	PROFESSIONAL SERVICES	\$19,801	\$0	\$0	\$26,000	\$0	
01202000	54260	ADVERTISING	\$1,571	\$1,497	\$1,500	\$500	\$500	(\$1,000)
01202000	54210	BANK FEES	\$15,475	\$19,818	\$20,000	\$20,000	\$20,000	
01202000	54295	BUILDING & LAND CHARGEBACK	\$11,025	\$11,600	\$11,600	\$11,600	\$20,357	\$8,757
01202000	50010	SALARIES AND WAGES	\$365,485	\$307,616	\$322,105	\$322,105	\$359,121	\$37,016
01202000	50020	OVERTIME	\$9,025	\$8,466	\$10,000	\$10,000	\$10,000	
01202000	52065	FICA CONTRIBUTION	\$26,380	\$24,100	\$27,429	\$27,429	\$28,221	\$792
01202000	52061	RETIREMENT PLAN CONTRIBUTION	\$61,987	\$48,776	\$47,990	\$47,990	\$35,114	(\$12,876)
01202000	53110	PROFESSIONAL DEVELOPMENT	\$880	\$994	\$3,500	\$3,500	\$6,000	\$2,500
01202000	56210	OFFICE SUPPLIES	\$1,142	\$1,660	\$1,550	\$1,550	\$1,550	
01202000	52130	GROUP HEALTH INSURANCE	\$52,204	\$50,825	\$65,069	\$65,069	\$67,883	\$2,814
01202000	51050	POST EMPLOYMENT HEALTH PLAN	\$3,773	\$3,171	\$3,958	\$3,958	\$3,999	\$41

FY 2023 BUDGET-CITY OF ROLLING MEADOWS-GENERAL FUND BUDGET TO BUDGET COMPARISON

Fund	Object	Account Description	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Estimate	2023 DEPARTMENT Budget	CHANGE - FY22 Budget to FY23
01202000	51041	SICK LEAVE BUYBACK	\$2,284	\$2,306	\$2,400	\$2,400	\$2,448	\$48
01202000	54630	DUES AND SUBSCRIPTIONS	\$726	\$1,223	\$500	\$700	\$700	\$200
01202000	54280	LIABILITY INS CHARGEBACK	\$7,200	\$7,200	\$7,200	\$7,200	\$1,098	(\$6,102)
01202000	54270	PRINTING AND DUPLICATING	\$955	\$0	\$800	\$400	\$400	(\$400)
01202000	54610	PROFESSIONAL SERVICES	\$0	\$0	\$50	\$50	\$50	
01202000	54250	TRAVEL AND LODGING	\$263	\$0	\$750	\$750	\$750	
01252500	54295	BUILDING & LAND CHARGEBACK	\$11,025	\$11,600	\$11,600	\$11,600	\$20,357	\$8,757
01252500	52065	FICA CONTRIBUTION	\$18,314	\$22,701	\$32,744	\$32,744	\$31,066	(\$1,678)
01252500	50010	SALARIES AND WAGES	\$231,709	\$294,814	\$396,204	\$396,204	\$397,507	\$1,303
01252500	50020	OVERTIME	\$8,428	\$2,971	\$5,000	\$5,000	\$5,000	
01252500	52061	RETIREMENT PLAN CONTRIBUTION	\$39,850	\$46,722	\$52,950	\$52,950	\$37,924	(\$15,026)
01252500	53110	PROFESSIONAL DEVELOPMENT	\$4,829	\$13,153	\$11,500	\$11,500	\$14,500	\$3,000
01252500	54630	DUES AND SUBSCRIPTIONS	\$200	\$855	\$1,200	\$1,200	\$2,000	\$800
01252500	56215	COMPUTER SUPPLIES	\$25,500	\$23,830	\$29,500	\$29,500	\$32,500	\$3,000
01252500	56240	BOOKS AND PUBLICATIONS	\$22	\$0	\$0	\$0	\$0	
01252500	52130	GROUP HEALTH INSURANCE	\$40,216	\$50,510	\$83,646	\$83,646	\$61,386	(\$22,260)
01252500	51050	POST EMPLOYMENT HEALTH PLAN	\$1,331	\$1,033	\$1,459	\$1,459	\$1,842	\$383
01252500	51041	SICK LEAVE BUYBACK	\$0	\$0	\$0	\$0	\$0	
01252500	54286	IT - EQUIPMENT CHARGEBACK	\$15,750	\$16,550	\$17,050	\$17,050	\$65,792	\$48,742
01252500	54280	LIABILITY INS CHARGEBACK	\$7,000	\$7,000	\$7,000	\$7,000	\$1,068	(\$5,932)
01252500	54640	OUTSIDE REPAIR & MAINTENANCE	\$17,543	\$4,942	\$22,500	\$22,500	\$30,000	\$7,500
01252500	54610	PROFESSIONAL SERVICES	\$44,966	\$48,571	\$70,000	\$72,500	\$85,000	\$15,000
01252500	54250	TRAVEL AND LODGING	\$0	\$1,035	\$2,500	\$2,000	\$5,500	\$3,000
01252500	54275	VEH MAINTENANCE CHARGEBACK	\$10,000	\$10,500	\$10,100	\$10,100	\$11,132	\$1,032
01252500	54285	VEH REPLACEMENT CHARGEBACK	\$1,300	\$1,400	\$1,400	\$1,400	\$1,068	(\$332)
01303000	54295	BUILDING & LAND CHARGEBACK	\$30,000	\$31,550	\$31,550	\$31,550	\$55,368	\$23,818
01303000	54630	DUES AND SUBSCRIPTIONS	\$1,810	\$1,190	\$2,405	\$2,405	\$2,405	
01303000	52100	CLOTHING ALLOWANCE	\$0	\$0	\$0	\$0	\$0	
01303000	52065	FICA CONTRIBUTION	\$28,855	\$35,570	\$37,696	\$37,696	\$40,064	\$2,368
01303000	50010	SALARIES AND WAGES	\$544,606	\$634,687	\$653,919	\$653,919	\$676,649	\$22,730
01303000	50020	OVERTIME	\$714	\$6,946	\$6,500	\$10,000	\$10,000	\$3,500
01303000	50021	ON CALL/FTO	\$2,500	\$3,021	\$2,500	\$0	\$2,500	
01303000	52061	RETIREMENT PLAN CONTRIBUTION	\$26,745	\$36,125	\$32,676	\$32,676	\$26,047	(\$6,629)
01303000	52062	EMPLYER CONTR-POLICE PENSION	\$3,610,730	\$3,565,144	\$3,626,000	\$3,626,000	\$3,626,000	
01303000	53090	PHYSICAL EXAMS	\$141	\$462	\$26,750	\$4,000	\$17,000	(\$9,750)
01303000	53110	PROFESSIONAL DEVELOPMENT	\$15,806	\$18,212	\$25,200	\$24,700	\$25,200	
01303000	54286	EQUIPMENT CHARGEBACK	\$15,750	\$16,550	\$17,050	\$17,050	\$65,792	\$48,742
01303000	56000	POLICE VEHICLES	\$276,763	\$113,577	\$149,000	\$114,000	\$366,000	\$217,000
01303000	56050	PD OUTREACH SUPPLIES	\$6,015	\$5,502	\$0	\$35,000	\$35,000	\$35,000
01303000	56100	UNIFORMS & CLOTHING	\$909	\$582	\$1,250	\$1,250	\$1,250	
01303000	56210	OFFICE SUPPLIES	\$4,571	\$4,767	\$4,400	\$4,400	\$4,400	
01303000	56220	OPERATING SUPPLIES	\$7,900	\$10,352	\$14,215	\$14,500	\$14,500	\$285
01303000	56230	SMALL TOOLS AND EQUIPMENT	\$1,587	\$1,370	\$1,500	\$12,500	\$17,500	\$16,000
01303000	57280	REPAIR & MAINTENANCE SUPPLIES	\$503	\$387	\$1,000	\$1,000	\$1,000	
01303000	59990	MISCELLANEOUS	\$1,764	\$506	\$2,000	\$2,000	\$2,000	
01303000	52130	GROUP HEALTH INSURANCE	\$65,786	\$71,228	\$71,880	\$71,880	\$87,440	\$15,560

FY 2023 BUDGET-CITY OF ROLLING MEADOWS-GENERAL FUND BUDGET TO BUDGET COMPARISON

Fund	Object	Account Description	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Estimate	2023 DEPARTMENT Budget	CHANGE - FY22 Budget to FY23
01303000	51050	POST EMPLOYMENT HEALTH PLAN	\$5,874	\$6,033	\$6,560	\$6,560	\$6,689	\$129
01303000	51041	SICK LEAVE BUYBACK	\$3,543	\$3,700	\$3,790	\$3,790	\$3,902	\$112
01303000	54280	LIABILITY INS CHARGEBACK	\$216,000	\$216,000	\$216,000	\$216,000	\$32,952	(\$183,048)
01303000	54611	OTHER SERVICES	\$203	\$1,190	\$2,000	\$2,000	\$2,000	
01303000	54640	OUTSIDE REPAIR & MAINTENANCE	\$890	\$625	\$1,450	\$1,450	\$1,450	
01303000	54240	PD OUTREACH CONTRACTUAL	\$738	\$8,550	\$70,000	\$35,000	\$35,000	(\$35,000)
01303000	54310	POSTAGE	\$1,000	\$1,458	\$2,500	\$2,250	\$2,250	(\$250)
01303000	54270	PRINTING AND DUPLICATING	\$161	\$148	\$3,200	\$3,200	\$1,500	(\$1,700)
01303000	54610	PROFESSIONAL SERVICES	\$13,881	\$21,255	\$23,650	\$23,650	\$23,650	
01303000	54625	RECORDS MANAGEMENT SYSTEM	\$0	\$222	\$1,000	\$1,000	\$1,000	
01303000	54620	RENTAL AND LEASE PURCHASE	\$0	\$0	\$500	\$500	\$500	
01303000	54250	TRAVEL AND LODGING	\$2,354	\$4,347	\$12,500	\$12,500	\$12,500	
01303000	54275	VEH MAINTENANCE CHARGEBACK	\$445,000	\$448,000	\$449,461	\$449,461	\$495,380	\$45,919
01303010	54860	ANIMAL CONTROL	\$7,669	\$4,645	\$7,700	\$7,700	\$7,700	
01303010	54630	DUES AND SUBSCRIPTIONS	\$90	\$0	\$0	\$0	\$0	
01303010	52065	FICA CONTRIBUTION	\$111,691	\$117,647	\$123,778	\$123,778	\$130,683	\$6,905
01303010	50010	SALARIES AND WAGES	\$5,106,305	\$5,344,800	\$5,622,783	\$5,622,783	\$6,090,769	\$467,986
01303010	50020	OVERTIME	\$227,688	\$358,801	\$200,000	\$200,000	\$200,000	
01303010	50021	ON CALL/FTO	\$8,022	\$8,750	\$8,750	\$8,750	\$8,750	
01303010	52061	RETIREMENT PLAN CONTRIBUTION	\$71,648	\$66,357	\$58,088	\$58,088	\$45,235	(\$12,853)
01303010	53090	PHYSICAL EXAMS	\$0	\$0	\$600	\$600	\$600	
01303010	53110	PROFESSIONAL DEVELOPMENT	\$36,515	\$51,716	\$68,250	\$68,250	\$70,000	\$1,750
01303010	56100	UNIFORMS & CLOTHING	\$45,967	\$38,069	\$48,150	\$48,150	\$69,150	\$21,000
01303010	56220	OPERATING SUPPLIES	\$4,690	\$8,546	\$8,775	\$8,775	\$8,775	
01303010	56230	SMALL TOOLS AND EQUIPMENT	\$21,108	\$28,968	\$26,400	\$26,400	\$26,400	
01303010	59990	MISCELLANEOUS	\$179	\$291	\$350	\$350	\$350	
01303010	52130	GROUP HEALTH INSURANCE	\$875,034	\$887,464	\$949,044	\$949,044	\$977,883	\$28,839
01303010	51050	POST EMPLOYMENT HEALTH PLAN	\$65,595	\$75,315	\$79,449	\$79,449	\$100,163	\$20,714
01303010	51041	SICK LEAVE BUYBACK	\$17,723	\$21,900	\$43,965	\$43,965	\$51,349	\$7,384
01303010	54611	OTHER SERVICES	\$1,033	\$1,963	\$2,000	\$2,000	\$2,000	
01303010	54640	OUTSIDE REPAIR & MAINTENANCE	\$8,204	\$19,165	\$21,500	\$21,500	\$21,500	
01303010	54610	PROFESSIONAL SERVICES	\$9,251	\$9,159	\$9,540	\$9,540	\$9,540	
01303010	54250	TRAVEL AND LODGING	\$1,347	\$9,203	\$11,320	\$12,820	\$12,820	\$1,500
01303020	54630	DUES AND SUBSCRIPTIONS	\$3,600	\$3,479	\$6,620	\$6,270	\$6,920	\$300
01303020	52100	CLOTHING ALLOWANCE	\$6,250	\$12,188	\$12,500	\$12,500	\$12,500	
01303020	52065	FICA CONTRIBUTION	\$13,422	\$11,316	\$12,126	\$12,126	\$11,269	(\$857)
01303020	50010	SALARIES AND WAGES	\$862,626	\$719,546	\$746,275	\$746,275	\$654,195	(\$92,080)
01303020	50020	OVERTIME	\$59,278	\$55,837	\$75,000	\$88,500	\$88,500	\$13,500
01303020	50021	ON CALL/FTO	\$13,750	\$13,438	\$16,500	\$23,750	\$23,750	\$7,250
01303020	53110	PROFESSIONAL DEVELOPMENT	\$1,995	\$3,442	\$9,550	\$7,500	\$7,500	(\$2,050)
01303020	56100	UNIFORMS & CLOTHING	\$6,250	\$0	\$0	\$11,250	\$11,250	\$11,250
01303020	56210	OFFICE SUPPLIES	\$38	\$146	\$250	\$250	\$250	
01303020	56215	COMPUTER SUPPLIES	\$0	\$0	\$0	\$0	\$0	
01303020	56220	OPERATING SUPPLIES	\$2,507	\$2,955	\$5,250	\$5,250	\$5,250	
01303020	56230	SMALL TOOLS AND EQUIPMENT	\$2,100	\$1,082	\$2,450	\$2,450	\$6,950	\$4,500
01303020	59990	MISCELLANEOUS	\$61	\$0	\$2,000	\$2,000	\$2,000	

FY 2023 BUDGET-CITY OF ROLLING MEADOWS-GENERAL FUND BUDGET TO BUDGET COMPARISON

Fund	Object	Account Description	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Estimate	2023 DEPARTMENT Budget	CHANGE - FY22 Budget to FY23
01303020	52130	GROUP HEALTH INSURANCE	\$162,956	\$152,340	\$134,910	\$134,910	\$145,051	\$10,141
01303020	51050	POST EMPLOYMENT HEALTH PLAN	\$19,696	\$13,484	\$17,356	\$17,356	\$20,474	\$3,118
01303020	51041	SICK LEAVE BUYBACK	\$5,642	\$5,781	\$14,268	\$14,268	\$14,765	\$497
01303020	54611	OTHER SERVICES	\$0	\$186	\$400	\$400	\$400	
01303020	54640	OUTSIDE REPAIR & MAINTENANCE	\$151	\$604	\$700	\$700	\$700	
01303020	54270	PRINTING AND DUPLICATING	\$55	\$0	\$3,300	\$300	\$300	(\$3,000)
01303020	54610	PROFESSIONAL SERVICES	\$12,625	\$13,831	\$11,900	\$11,400	\$12,900	\$1,000
01303020	54300	TELECOMMUNICATIONS	\$0	\$0	\$0	\$0	\$0	
01303020	54250	TRAVEL AND LODGING	\$176	\$2,103	\$3,000	\$3,000	\$3,000	
01404000	54295	BUILDING & LAND CHARGEBACK	\$41,000	\$43,050	\$43,050	\$43,050	\$75,550	\$32,500
01404000	54630	DUES AND SUBSCRIPTIONS	\$1,020	\$935	\$1,105	\$1,105	\$1,105	
01404000	54286	EQUIPMENT CHARGEBACK	\$27,000	\$28,350	\$29,201	\$29,201	\$112,679	\$83,478
01404000	54280	LIABILITY INS CHARGEBACK	\$165,000	\$165,000	\$165,000	\$165,000	\$25,172	(\$139,828)
01404000	52065	FICA CONTRIBUTION	\$14,622	\$12,347	\$14,506	\$14,506	\$14,775	\$269
01404000	50010	SALARIES AND WAGES	\$459,880	\$482,363	\$489,339	\$489,339	\$487,931	(\$1,408)
01404000	50020	OVERTIME	\$2,953	\$0	\$0	\$0	\$0	
01404000	52061	RETIREMENT PLAN CONTRIBUTION	\$13,030	\$13,232	\$11,230	\$11,230	\$8,815	(\$2,415)
01404000	52063	EMPLOYER CONTRIB-FIRE PENSION	\$4,400,366	\$4,356,483	\$4,257,000	\$4,257,000	\$4,257,000	
01404000	53110	PROFESSIONAL DEVELOPMENT	\$9,654	\$11,539	\$12,100	\$6,020	\$12,100	
01404000	56100	UNIFORMS & CLOTHING	\$2,678	\$2,075	\$3,500	\$3,500	\$4,000	\$500
01404000	56210	OFFICE SUPPLIES	\$371	\$348	\$500	\$450	\$3,500	\$3,000
01404000	56220	OPERATING SUPPLIES	\$429	\$480	\$500	\$400	\$500	
01404000	56240	BOOKS AND PUBLICATIONS	\$60	\$150	\$1,200	\$775	\$500	(\$700)
01404000	52130	GROUP HEALTH INSURANCE	\$53,127	\$63,432	\$82,200	\$82,200	\$60,759	(\$21,441)
01404000	51050	POST EMPLOYMENT HEALTH PLAN	\$9,486	\$5,870	\$13,102	\$13,102	\$9,864	(\$3,238)
01404000	51041	SICK LEAVE BUYBACK	\$0	\$0	\$7,773	\$7,773	\$3,986	(\$3,787)
01404000	54640	OUTSIDE REPAIR & MAINTENANCE	\$0	\$0	\$100	\$0	\$0	(\$100)
01404000	54310	POSTAGE	\$530	\$10	\$300	\$300	\$300	
01404000	54270	PRINTING AND DUPLICATING	\$112	\$0	\$200	\$100	\$200	
01404000	54610	PROFESSIONAL SERVICES	\$4,021	\$4,054	\$15,000	\$13,200	\$1,200	(\$13,800)
01404000	54300	TELECOMMUNICATIONS	\$0	\$0	\$0	\$0	\$0	
01404000	54250	TRAVEL AND LODGING	\$382	\$3,494	\$4,000	\$4,000	\$4,500	\$500
01404000	54275	VEH MAINTENANCE CHARGEBACK	\$380,000	\$382,000	\$383,810	\$383,810	\$423,023	\$39,213
01404000	54285	VEH REPLACEMENT CHARGEBACK	\$465,000	\$480,000	\$480,000	\$480,000	\$366,267	(\$113,733)
01404010	54630	DUES AND SUBSCRIPTIONS	\$1,259	\$478	\$1,350	\$1,350	\$1,900	\$550
01404010	52100	CLOTHING ALLOWANCE	\$0	\$0	\$0	\$0	\$0	
01404010	52065	FICA CONTRIBUTION	\$76,435	\$78,076	\$79,685	\$79,685	\$82,160	\$2,475
01404010	50010	SALARIES AND WAGES	\$4,681,625	\$4,678,868	\$4,909,610	\$4,909,610	\$5,000,885	\$91,275
01404010	50020	OVERTIME	\$368,126	\$476,233	\$450,000	\$450,000	\$450,000	
01404010	50100	ACTING PAY	\$28,695	\$31,129	\$25,000	\$25,000	\$25,000	
01404010	50150	HOLIDAY PAY	\$265,063	\$287,863	\$235,000	\$235,000	\$235,000	
01404010	50200	PRECEPTOR PAY	\$1,897	\$641	\$1,500	\$1,500	\$1,500	
01404010	53090	PHYSICAL EXAMS	\$20,829	\$26,863	\$35,000	\$35,000	\$37,000	\$2,000
01404010	53110	PROFESSIONAL DEVELOPMENT	\$27,444	\$45,791	\$77,750	\$57,250	\$77,750	
01404010	56100	UNIFORMS & CLOTHING	\$55,338	\$49,279	\$62,300	\$62,300	\$62,300	
01404010	56220	OPERATING SUPPLIES	\$25,392	\$25,135	\$34,010	\$31,610	\$36,010	\$2,000

FY 2023 BUDGET-CITY OF ROLLING MEADOWS-GENERAL FUND BUDGET TO BUDGET COMPARISON

Fund	Object	Account Description	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Estimate	2023 DEPARTMENT Budget	CHANGE - FY22 Budget to FY23
01404010	56230	SMALL TOOLS AND EQUIPMENT	\$36,446	\$38,649	\$29,100	\$30,400	\$30,100	\$1,000
01404010	56240	BOOKS AND PUBLICATIONS	\$1,495	\$1,884	\$2,645	\$2,170	\$2,200	(\$445)
01404010	57280	REPAIR & MAINTENANCE SUPPLIES	\$1,047	\$1,067	\$2,400	\$2,400	\$2,000	(\$400)
01404010	52130	GROUP HEALTH INSURANCE	\$1,100,112	\$1,163,857	\$1,204,728	\$1,204,728	\$1,212,892	\$8,164
01404010	51050	POST EMPLOYMENT HEALTH PLAN	\$65,925	\$59,760	\$90,441	\$90,441	\$88,876	(\$1,565)
01404010	51041	SICK LEAVE BUYBACK	\$9,922	\$21,298	\$65,801	\$65,801	\$60,733	(\$5,068)
01404010	54640	OUTSIDE REPAIR & MAINTENANCE	\$9,885	\$15,524	\$31,650	\$30,175	\$31,650	
01404010	54270	PRINTING AND DUPLICATING	\$308	\$111	\$850	\$850	\$850	
01404010	54610	PROFESSIONAL SERVICES	\$21,272	\$15,107	\$26,285	\$29,500	\$31,635	\$5,350
01404010	54250	TRAVEL AND LODGING	\$1,956	\$2,677	\$4,250	\$3,350	\$4,750	\$500
01404020	54630	DUES AND SUBSCRIPTIONS	\$14,805	\$14,995	\$14,813	\$16,285	\$14,813	
01404020	52065	FICA CONTRIBUTION	(\$12)	\$0	\$376	\$376	\$725	\$349
01404020	50020	OVERTIME	\$32,902	\$21,724	\$40,000	\$40,000	\$40,000	
01404020	53110	PROFESSIONAL DEVELOPMENT	\$0	\$0	\$7,300	\$6,600	\$9,500	\$2,200
01404020	56220	OPERATING SUPPLIES	\$7,217	\$2,500	\$2,800	\$2,800	\$2,800	
01404020	56230	SMALL TOOLS AND EQUIPMENT	\$5,516	\$2,973	\$4,950	\$4,650	\$5,500	\$550
01404020	54640	OUTSIDE REPAIR & MAINTENANCE	\$0	\$0	\$200	\$200	\$200	
01404020	54610	PROFESSIONAL SERVICES	\$0	\$0	\$0	\$0	\$0	
01404020	54250	TRAVEL AND LODGING	\$0	\$0	\$0	\$0	\$5,500	\$5,500
01707000	54260	ADVERTISING	\$3,097	\$1,962	\$1,800	\$1,800	\$1,800	
01707000	54295	BUILDING & LAND CHARGEBACK	\$28,000	\$30,000	\$30,000	\$30,000	\$52,648	\$22,648
01707000	54630	DUES AND SUBSCRIPTIONS	\$463	\$605	\$2,000	\$2,500	\$2,500	\$500
01707000	54280	LIABILITY INS CHARGEBACK	\$54,000	\$54,000	\$54,000	\$54,000	\$8,238	(\$45,762)
01707000	54611	OTHER SERVICES	\$0	\$0	\$0	\$0	\$14,000	\$14,000
01707000	54612	OTHER SERVICES - GRANT REIMB	\$0	\$0	\$0	\$0	\$0	
01707000	52065	FICA CONTRIBUTION	\$59,685	\$46,658	\$48,901	\$48,901	\$51,648	\$2,747
01707000	50010	SALARIES AND WAGES	\$791,333	\$620,901	\$652,382	\$652,382	\$668,413	\$16,031
01707000	50020	OVERTIME	\$8,074	\$4,743	\$12,000	\$12,000	\$12,000	
01707000	52061	RETIREMENT PLAN CONTRIBUTION	\$128,552	\$96,675	\$81,746	\$81,746	\$63,154	(\$18,592)
01707000	53110	PROFESSIONAL DEVELOPMENT	\$6,213	\$1,542	\$5,750	\$5,500	\$3,500	(\$2,250)
01707000	54640	OUTSIDE REPAIR & MAINTENANCE	\$0	\$0	\$1,200	\$0	\$1,200	
01707000	56100	UNIFORMS & CLOTHING	\$2,732	\$1,720	\$4,000	\$4,000	\$4,000	
01707000	56210	OFFICE SUPPLIES	\$2,476	\$1,974	\$2,200	\$2,200	\$2,200	
01707000	56220	OPERATING SUPPLIES	\$2,194	\$1,148	\$2,000	\$2,000	\$2,000	
01707000	56230	SMALL TOOLS AND EQUIPMENT	\$0	\$49	\$200	\$200	\$200	
01707000	56240	BOOKS AND PUBLICATIONS	\$250	\$12	\$200	\$200	\$200	
01707000	56700	FURNITURE REPLACEMENT	\$0	\$0	\$1,000	\$1,000	\$1,000	
01707000	52130	GROUP HEALTH INSURANCE	\$113,436	\$82,857	\$86,960	\$86,960	\$90,273	\$3,313
01707000	51050	POST EMPLOYMENT HEALTH PLAN	\$8,581	\$4,508	\$5,328	\$5,328	\$7,850	\$2,522
01707000	51041	SICK LEAVE BUYBACK	\$5,126	\$1,915	\$2,344	\$2,344	\$2,414	\$70
01707000	54310	POSTAGE	\$1,529	\$2,021	\$2,000	\$2,000	\$2,000	
01707000	54270	PRINTING AND DUPLICATING	\$21	\$0	\$1,200	\$700	\$1,200	
01707000	54610	PROFESSIONAL SERVICES	\$0	\$1,221	\$1,500	\$30,000	\$1,500	
01707000	54286	PW - EQUIPMENT CHARGEBACK	\$15,750	\$16,700	\$17,050	\$17,050	\$65,792	\$48,742
01707000	54850	RECORDS STORAGE SERVICES	\$0	\$1,983	\$2,000	\$2,000	\$2,000	
01707000	54620	RENTAL AND LEASE PURCHASE	\$0	\$0	\$0	\$0	\$0	

FY 2023 BUDGET-CITY OF ROLLING MEADOWS-GENERAL FUND BUDGET TO BUDGET COMPARISON

Fund	Object	Account Description	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Estimate	2023 DEPARTMENT Budget	CHANGE - FY22 Budget to FY23
01707000	54617	SENIOR SNOW PLOW SERVICES	\$7,480	\$10,920	\$20,000	\$20,000	\$20,000	
01707000	54300	TELECOMMUNICATIONS	\$3,577	\$2,951	\$4,000	\$4,000	\$4,000	
01707000	54250	TRAVEL AND LODGING	\$30	\$286	\$1,500	\$1,500	\$1,500	
01707000	54290	UTILITIES	\$53,328	\$60,842	\$61,000	\$61,000	\$61,000	
01707000	54275	VEH MAINTENANCE CHARGEBACK	\$40,000	\$40,500	\$40,401	\$40,401	\$44,529	\$4,128
01707000	54285	VEH REPLACEMENT CHARGEBACK	\$35,000	\$37,000	\$37,000	\$37,000	\$28,233	(\$8,767)
01707010	54260	ADVERTISING	\$0	\$135	\$500	\$500	\$500	
01707010	54295	BUILDING & LAND CHARGEBACK	\$11,025	\$11,600	\$11,600	\$11,600	\$20,357	\$8,757
01707010	54630	DUES AND SUBSCRIPTIONS	\$1,245	\$1,627	\$2,360	\$1,750	\$2,310	(\$50)
01707010	54280	LIABILITY INS CHARGEBACK	\$33,000	\$33,000	\$33,000	\$33,000	\$5,034	(\$27,966)
01707010	54611	OTHER SERVICES	\$6,945	\$4,695	\$18,000	\$8,000	\$4,000	(\$14,000)
01707010	54640	OUTSIDE REPAIR & MAINTENANCE	\$0	\$0	\$500	\$500	\$500	
01707010	52065	FICA CONTRIBUTION	\$48,620	\$50,357	\$64,760	\$64,760	\$74,052	\$9,292
01707010	50010	SALARIES AND WAGES	\$640,150	\$661,829	\$853,419	\$853,419	\$975,038	\$121,619
01707010	50015	SEASONAL SALARIES AND WAGES	\$0	\$0	\$8,000	\$0	\$8,000	
01707010	50020	OVERTIME	\$272	\$1,899	\$7,500	\$2,000	\$5,000	(\$2,500)
01707010	52130	GROUP HEALTH INSURANCE	\$146,121	\$177,662	\$187,062	\$187,062	\$222,329	\$35,267
01707010	52061	RETIREMENT PLAN CONTRIBUTION	\$106,213	\$99,995	\$109,791	\$109,791	\$92,673	(\$17,118)
01707010	53110	PROFESSIONAL DEVELOPMENT	\$3,567	\$2,680	\$9,600	\$7,500	\$9,600	
01707010	54310	POSTAGE	\$1,925	\$500	\$6,500	\$2,000	\$3,000	(\$3,500)
01707010	56100	UNIFORMS & CLOTHING	\$1,241	\$1,324	\$1,500	\$1,500	\$2,100	\$600
01707010	56210	OFFICE SUPPLIES	\$1,694	\$1,134	\$1,400	\$1,400	\$1,400	
01707010	56220	OPERATING SUPPLIES	\$922	\$759	\$2,600	\$1,600	\$1,300	(\$1,300)
01707010	56230	SMALL TOOLS AND EQUIPMENT	\$664	\$212	\$500	\$250	\$500	
01707010	56240	BOOKS AND PUBLICATIONS	\$985	\$1,695	\$2,300	\$3,475	\$1,900	(\$400)
01707010	51050	POST EMPLOYMENT HEALTH PLAN	\$3,065	\$4,022	\$4,158	\$4,158	\$4,725	\$567
01707010	51041	SICK LEAVE BUYBACK	\$0	\$0	\$0	\$0	\$0	
01707010	54270	PRINTING AND DUPLICATING	\$5,644	\$83	\$5,000	\$1,000	\$2,500	(\$2,500)
01707010	54610	PROFESSIONAL SERVICES	\$197,395	\$323,552	\$195,500	\$141,000	\$195,500	
01707010	54850	RECORDS STORAGE SERVICES	\$3,858	\$5,000	\$1,000	\$1,000	\$5,000	\$4,000
01707010	54620	RENTAL AND LEASE PURCHASE	\$0	\$0	\$0	\$0	\$0	
01707010	54300	TELECOMMUNICATIONS	\$2,673	\$3,504	\$6,000	\$3,600	\$6,000	
01707010	54250	TRAVEL AND LODGING	\$0	\$2,549	\$2,220	\$1,100	\$2,200	(\$20)
01707010	54275	VEH MAINTENANCE CHARGEBACK	\$45,000	\$46,000	\$45,451	\$45,451	\$50,094	\$4,643
01707010	54285	VEH REPLACEMENT CHARGEBACK	\$50,000	\$52,000	\$52,000	\$52,000	\$39,679	(\$12,321)
01707020	54900	DISPOSAL/DEBRIS AND WASTE	\$2,030	\$0	\$1,000	\$1,000	\$1,000	
01707020	54630	DUES AND SUBSCRIPTIONS	\$0	\$300	\$475	\$475	\$475	
01707020	54611	OTHER SERVICES	\$2,886	\$0	\$0	\$0	\$0	
01707020	54640	OUTSIDE REPAIR & MAINTENANCE	\$22,054	\$137,959	\$65,000	\$67,500	\$75,000	\$10,000
01707020	52065	FICA CONTRIBUTION	\$60,386	\$66,404	\$74,979	\$74,979	\$83,493	\$8,514
01707020	52130	GROUP HEALTH INSURANCE	\$246,782	\$253,661	\$242,111	\$242,111	\$251,771	\$9,660
01707020	50010	SALARIES AND WAGES	\$793,231	\$804,845	\$827,415	\$827,415	\$992,183	\$164,768
01707020	50015	SEASONAL SALARIES AND WAGES	\$0	\$0	\$16,000	\$16,000	\$16,000	
01707020	50020	OVERTIME	\$51,406	\$103,751	\$90,000	\$90,000	\$90,000	
01707020	52061	RETIREMENT PLAN CONTRIBUTION	\$134,774	\$137,137	\$127,051	\$127,051	\$104,418	(\$22,633)
01707020	53110	PROFESSIONAL DEVELOPMENT	\$2,335	\$258	\$7,100	\$6,350	\$7,100	

FY 2023 BUDGET-CITY OF ROLLING MEADOWS-GENERAL FUND BUDGET TO BUDGET COMPARISON

Fund	Object	Account Description	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Estimate	2023 DEPARTMENT Budget	CHANGE - FY22 Budget to FY23
01707020	56100	UNIFORMS & CLOTHING	\$5,004	\$4,807	\$6,400	\$7,200	\$8,400	\$2,000
01707020	56220	OPERATING SUPPLIES	\$530	\$367	\$3,300	\$2,000	\$2,000	(\$1,300)
01707020	56230	SMALL TOOLS AND EQUIPMENT	\$1,812	\$0	\$3,000	\$2,000	\$2,000	(\$1,000)
01707020	51050	POST EMPLOYMENT HEALTH PLAN	\$15,756	\$20,305	\$18,622	\$18,622	\$22,209	\$3,587
01707020	51041	SICK LEAVE BUYBACK	\$0	\$3,023	\$7,659	\$7,659	\$10,329	\$2,670
01707020	54300	TELECOMMUNICATIONS	\$2,150	\$3,293	\$5,000	\$5,000	\$5,000	
01707020	54250	TRAVEL AND LODGING	\$0	\$1,366	\$4,000	\$4,000	\$4,000	
01707020	54645	TREE REPLACEMENTS	\$26,982	\$25,892	\$25,000	\$25,100	\$30,000	\$5,000
01808000	54920	CLEANING SERVICES	\$210	\$0	\$120	\$120	\$120	
01808000	54300	TELECOMMUNICATIONS	\$855	\$1,419	\$1,100	\$1,100	\$1,100	
01808000	54290	UTILITIES	\$1,598	\$1,529	\$3,000	\$3,000	\$3,000	
01808010	56220	OPERATING SUPPLIES	\$67	\$0	\$2,500	\$2,500	\$2,500	
01808020	54260	ADVERTISING	\$0	\$0	\$800	\$600	\$600	(\$200)
01808020	54630	DUES AND SUBSCRIPTIONS	\$750	\$0	\$400	\$400	\$400	
01808020	54611	OTHER SERVICES	\$6,475	\$0	\$0	\$0	\$0	
01808020	54310	POSTAGE	\$50	\$0	\$250	\$250	\$250	
01808020	50020	OVERTIME	\$0	\$0	\$3,000	\$3,000	\$3,000	
01808020	53110	PROFESSIONAL DEVELOPMENT	\$0	\$0	\$750	\$500	\$750	
01808020	56220	OPERATING SUPPLIES	\$61	\$58	\$770	\$770	\$770	
01808020	54270	PRINTING AND DUPLICATING	\$0	\$0	\$250	\$250	\$250	
01808020	54610	PROFESSIONAL SVCS	\$13,898	\$6,647	\$35,000	\$16,000	\$25,000	(\$10,000)
01808030	56220	OPERATING SUPPLIES	\$664	\$0	\$1,500	\$1,500	\$1,500	
01808030	56240	BOOKS AND PUBLICATIONS	\$557	\$0	\$500	\$500	\$500	
01808040	54611	OTHER SERVICES	\$0	\$0	\$0	\$0	\$0	
01808040	56210	OFFICE SUPPLIES	\$0	\$0	\$0	\$0	\$0	
01808040	56220	OPERATING SUPPLIES	\$332	\$0	\$1,000	\$1,000	\$1,000	
01808040	56240	BOOKS AND PUBLICATIONS	\$0	\$0	\$0	\$0	\$0	
01808040	54610	PROFESSIONAL SERVICES	\$94	\$809	\$1,000	\$1,000	\$1,000	
01808050	56220	OPERATING SUPPLIES	\$0	\$242	\$1,000	\$1,000	\$1,000	
01808060	54260	ADVERTISING	\$951	\$1,295	\$1,100	\$1,100	\$1,100	
01808060	54310	POSTAGE	\$25	\$0	\$225	\$225	\$225	
01808060	53110	PROFESSIONAL DEVELOPMENT	\$203	\$0	\$200	\$200	\$225	
01909000	54992	BUSINESS ASSISTANCE PROGRAM	\$2,000	\$0	\$5,000	\$0	\$5,000	
01909000	54612	CITY ATTORNEY	\$418,068	\$337,421	\$360,000	\$275,000	\$286,000	(\$74,000)
01909000	54613	CITY PROSECUTOR	\$36,668	\$40,000	\$42,000	\$40,000	\$42,000	
01909000	54618	COVID EXPENSES	\$89,491	\$9,557	\$0	\$0	\$0	
01909000	54619	ENGINEERING SERVICES	\$30,000	\$31,055	\$28,000	\$37,500	\$30,000	\$2,000
01909000	54614	GRANT REIMB EXPENSES	\$22,242	\$0	\$0	\$0	\$0	
01909000	54286	IT/CITY-WIDE EQUIPMENT CHBK	\$15,750	\$16,700	\$17,050	\$17,050	\$65,792	\$48,742
01909000	54640	OUTSIDE REPAIR & MAINTENANCE	\$1,096	\$877	\$1,200	\$900	\$1,000	(\$200)
01909000	54310	POSTAGE	\$5,496	\$6,674	\$6,000	\$6,000	\$6,000	
01909000	54270	PRINTING AND DUPLICATING	\$6,704	\$5,834	\$3,000	\$3,000	\$3,000	
01909000	52065	FICA CONTRIBUTION	(\$42)	\$0	\$0	\$0	\$0	
01909000	50025	SPECIAL DETAIL	\$17,139	\$37,769	\$50,000	\$50,000	\$50,000	
01909000	56210	OFFICE SUPPLIES	\$9,399	\$4,314	\$9,000	\$4,100	\$5,500	(\$3,500)
01909000	59811	IMRF EXPENSE	\$0	\$0	\$0	\$0	\$0	

FY 2023 BUDGET-CITY OF ROLLING MEADOWS-GENERAL FUND BUDGET TO BUDGET COMPARISON

Fund	Object	Account Description	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Estimate	2023 DEPARTMENT Budget	CHANGE - FY22 Budget to FY23
01909000	80016	TSR TO REFUSE FUND	\$0	\$142,228	\$0	\$0	\$0	
01909000	80025	TSR TO VEHICLE/EQUP FUND	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	
01909000	80047	TSFR TO DEBT SERVICE	\$751,713	\$693,150	\$715,688	\$715,688	\$730,861	\$15,173
01909000	80061	TSR TO LOCAL ROAD FUND	\$0	\$100,000	\$0	\$0	\$0	
01909000	80062	TSR TO POLICE PENSION FUND	\$0	\$0	\$0	\$0	\$0	
01909000	80063	TSR TO FIRE PENSION FUND	\$0	\$0	\$0	\$0	\$0	
01909000	80083	TSR TO FIRE STATIONS FUND	\$0	\$0	\$0	\$0	\$0	
01909000	54610	PROFESSIONAL SERVICES	\$93,350	\$137,848	\$189,500	\$183,500	\$160,000	(\$29,500)
01909000	54620	RENTAL AND LEASE PURCHASE	\$0	\$0	\$0	\$0	\$0	
01909000	54993	SALVATION ARMY GRANT	\$25,000	\$30,000	\$30,000	\$30,000	\$30,000	
01909000	54616	TAX SHARING	\$1,580	\$0	\$4,000	\$0	\$10,000	\$6,000
01909000	54300	TELECOMMUNICATIONS	\$38,246	\$21,077	\$40,000	\$30,000	\$30,000	(\$10,000)
General Fund Expenses Total			\$34,075,355	\$34,794,911	\$36,125,304	\$35,895,916	\$37,077,889	\$952,585
								<b>2.6% Change</b>

## GENERAL GOVERNMENT DEPARTMENT

The General Government Department includes both the legislative, as well as administration and 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 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated Projection	FY 2023 Budget
<b>Expenditures</b>					
Salaries	\$ 694,792	\$ 680,854	\$ 755,502	\$ 755,502	\$ 768,511
Benefits	175,553	183,479	194,580	194,580	203,269
IMRF	105,674	208,137	221,761	221,261	167,665
Contractual Services	235,230	230,006	252,250	267,600	235,850
Supplies	45,410	48,859	65,250	60,800	59,950
<b>Total</b>	<b>\$ 1,256,659</b>	<b>\$ 1,351,334</b>	<b>\$ 1,489,343</b>	<b>\$ 1,499,743</b>	<b>\$ 1,435,245</b>

### 2023 Budget Goals - Administration Department

Enhance communication and information provided to citizens through various channels including but not limited to the City's website, social media, News and Views Publication, Business Messenger and Notify Me service.

Promote and facilitate the development and redevelopment of City's commercial and industrial areas helping create a more sustainable local economy. This will include reviewing plans for existing tax increment financing (TIF) districts to ensure they are proactive in economic development.

### Long term Administration Department Goals

Improve succession planning organization wide.

Provide strategic communication to support a variety of ongoing and upcoming initiatives including use of ARPA Funds, implementation of new City software, and an enhanced focus on Senior Services.

Ensure revenue sources are applied rationally across City departments while monitoring the overall city tax burden and equity.



Account Description			FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Estimate	FY 23 Budget
53-Supplies							
01101000	56210	OFFICES SUPPLIES	\$0	\$375	\$450	\$450	\$450
			<i>Line Item Detail Description</i>		<i>Detail Total</i>		
			VIDEO GAME LICENSING		\$150		
			LIQUOR LICENSING		\$150		
			MISC.		\$150		
					<i>Detail Total</i>		
					\$450		
Total Supplies			\$0	\$375	\$450	\$450	\$450
Total Mayor's Office Expenses			\$10,911	\$11,086	\$14,061	\$11,561	\$11,561
CITY COUNCIL							
50-Salaries							
01101010	50010	SALARIES AND WAGES	\$27,667	\$28,001	\$28,001	\$28,001	\$28,001
Total Salaries			\$27,667	\$28,001	\$28,001	\$28,001	\$28,001
51-Benefits							
01101010	52065	FICA CONTRIBUTION	\$2,117	\$2,142	\$2,142	\$2,142	\$2,142
Total Benefits			\$2,117	\$2,142	\$2,142	\$2,142	\$2,142

Account Description			FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Estimate	FY 23 Budget
52-Contractual							
01101010	53110	PROFESSIONAL DEV.	\$0	\$0	\$500	\$500	\$400
						<i>Detail Total</i>	
		<i>GOAL/BUDGET SETTING MEETING</i>					\$100
		<i>IML CLASSES</i>					\$100
		<i>NWMC CLASSES</i>					\$100
		<i>MISC. CLASSES</i>					\$100
						<i>Detail Total</i>	
							\$400
01101010	54610	PROFESSIONAL SERVICES	\$1,953	\$0	\$0	\$0	\$0
01101010	54616	TAX SHARING	\$15,770	\$6,669	\$10,000	\$15,000	\$12,000
01101010	54630	DUES AND SUBSCRIPTIONS	\$18,317	\$18,811	\$22,500	\$19,200	\$20,200
						<i>Detail Total</i>	
		<i>NWMC DUES</i>					\$12,500
		<i>IML</i>					\$1,900
		<i>NATIONAL LEAGUE OF CITIES</i>					\$2,000
		<i>RM CHAMBER OF COMMERECE MEMBERSHIP</i>					\$500
		<i>METROPOLITAN MAYOR CAUCUS</i>					\$1,300
		<i>CHICAGO METRO-AGENCY PLANNING</i>					\$2,000
						<i>Detail Total</i>	
							\$20,200
Total Contractual Services			\$36,040	\$25,480	\$33,000	\$34,700	\$32,600

Account Description			FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Estimate	FY 23 Budget
53-Supplies							
01101010	56220	OPERATING SUPPLIES	\$170	\$80	\$600	\$600	\$450
01101010	56225	OTHER SUPPLIES	\$127	\$157	\$500	\$500	\$500
		Total Supplies	\$297	\$237	\$1,100	\$1,100	\$950
		Total City Council Expenses	\$66,121	\$55,860	\$64,243	\$65,943	\$63,693

CITY ADMIN

50-Salaries

01101020	50010	SALARIES AND WAGES	\$570,143	\$548,483	\$612,511	\$612,511	\$609,347
		Total Salaries	\$570,143	\$548,483	\$612,511	\$612,511	\$609,347

51-Benefits

01101020	51041	SICK LEAVE BUY BACK	\$0	\$2,405	\$2,465	\$2,465	\$1,769
01101020	51050	POST EMPLOYMNT HLTH PLAN	\$6,589	\$4,338	\$6,973	\$6,973	\$4,087
01101020	52065	FICA CONTRIBUTION	\$37,502	\$38,985	\$43,098	\$43,098	\$44,716
01101020	52130	GROUP HEALTH INSURANCE	\$111,074	\$118,285	\$121,327	\$121,327	\$131,043
		Total Benefits	\$155,165	\$164,013	\$173,863	\$173,863	\$181,615

52-Contractual

01101020	53110	PROFESSIONAL DEV	\$0	\$160	\$3,900	\$3,900	\$3,400
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*Line Item Detail Description*

*Detail Total*

ICMA CONFERENCE

\$900

ILCMA SUMMER AND WINTER CONFERENCE

\$500

Account Description			FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Estimate	FY 23 Budget
<i>SEMINARS/TRAINING</i>							\$800
<i>IL PUBLIC RELATIONS CONFERENCE</i>							\$300
<i>NATIONAL PUBLIC RELATIONS CONFERENCE</i>							\$900
					<i>Detail Total</i>		\$3,400
01101020	54250	TRAVEL AND LODGING	\$25	\$0	\$6,750	\$6,750	\$5,400
					<i>Line Item Detail Description</i>	<i>Detail Total</i>	
<i>ICMA CONFERENCE</i>							\$1,000
<i>ILCMA SUMMER AND WINTER CONFERENCE</i>							\$600
<i>NWMC MEETINGS</i>							\$200
<i>NATIONAL PUBLIC RELATIONS CONFERENCE</i>							\$1,000
<i>IAMMA MEETINGS</i>							\$100
<i>IL PUBLIC RELATIONS CONFERENCE</i>							\$500
<i>MILEAGE REIMB</i>							\$2,000
					<i>Detail Total</i>		\$5,400
01101020	54260	ADVERTISING	\$70	\$980	\$1,000	\$1,000	\$1,000
01101020	54270	PRINTING AND DUPLICATING	\$1,421	\$2,570	\$2,750	\$2,750	\$2,750
					<i>Line Item Detail Description</i>	<i>Detail Total</i>	
<i>BUSNISS CARDS</i>							\$750
<i>LETTERHEAD AND ENVELOPES</i>							\$1,500
<i>EMPLOYMENT APPLICATIONS</i>							\$500
					<i>Detail Total</i>		\$2,750
01101020	54275	VEH. MNT CHARGEBACK	\$10,000	\$10,500	\$10,100	\$10,100	\$11,132
01101020	54280	LIABILITY INS CHARGEBACK	\$14,000	\$14,000	\$14,000	\$14,000	\$2,136

Account Description			FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Estimate	FY 23 Budget
01101020	54285	VEH REPLCMNT CHARGBK	\$1,300	\$1,400	\$1,400	\$1,400	\$1,068
01101020	54295	BUILDING & LAND CHARGBK	\$11,025	\$11,600	\$11,600	\$11,600	\$20,357
01101020	54310	POSTAGE	\$1,057	\$277	\$1,500	\$1,500	\$1,200
01101020	54610	PROFESSIONAL SERVICES	\$670	\$7,837	\$3,000	\$3,000	\$3,000
<i>Line Item Detail Description</i>						<i>Detail Total</i>	
<i>BACKGROUND &amp; CREDIT CHECKS</i>						<i>\$1,000</i>	
<i>EMPLOYEE PHYSICALS</i>						<i>\$2,000</i>	
<i>Detail Total</i>						<i>\$3,000</i>	
01101020	54630	DUES AND SUBSCRIPTIONS	\$2,900	\$6,200	\$8,250	\$7,900	\$4,900
<i>Line Item Detail Description</i>						<i>Detail Total</i>	
<i>ILCMA MEMBERSHIP</i>						<i>\$1,000</i>	
<i>ICMA CONFERENCE</i>						<i>\$2,500</i>	
<i>HR LAW &amp; FED. ALERTS</i>						<i>\$500</i>	
<i>ILPRA/NPLRA</i>						<i>\$500</i>	
<i>3CMA</i>						<i>\$400</i>	
<i>Detail Total</i>						<i>\$4,900</i>	
01101020	54640	OUTSIDE REPAIR & MNT	\$324	\$0	\$500	\$500	\$500
01101020	54850	RECORDS STORAGE SERVICES	\$0	\$0	\$1,000	\$1,000	\$0
<i>Line Item Detail Description</i>						<i>Detail Total</i>	
<i>DIGITIZING OLD FILES</i>						<i>\$0</i>	
Total Contractual Services			\$42,792	\$55,524	\$65,750	\$65,400	\$56,843

Account Description			FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Estimate	FY 23 Budget
53-Supplies							
01101020	56210	OFFICE SUPPLIES	\$0	\$750	\$1,500	\$1,500	\$1,100
01101020	56220	OPERATING SUPPLIES	\$1,193	\$6,021	\$6,000	\$6,000	\$6,000
<i>Line Item Detail Description</i>						<i>Detail Total</i>	
<i>BATTERIES, FORMS, EXT</i>						<i>\$1,000</i>	
<i>RECOGNITION</i>						<i>\$1,000</i>	
<i>BENEFIT DAYS</i>						<i>\$1,000</i>	
<i>MEETING EXPENSE</i>						<i>\$1,000</i>	
<i>MISC.</i>						<i>\$2,000</i>	
<i>Detail Total</i>						<i>\$6,000</i>	
01101020	56240	BOOKS AND PUBLICATIONS	\$0	\$431	\$1,500	\$1,500	\$0
01101020	56890	AWARDS AND HONORS	\$0	\$450	\$4,000	\$4,000	\$1,000
Total Supplies			\$1,193	\$7,652	\$13,000	\$13,000	\$8,100
59-IMRF PENSION							
01101020	52061	RETIREMENT PLAN CONTRIBUTION	\$90,612	\$83,625	\$77,303	\$77,303	\$56,834
Total IMFR Pension			\$90,612	\$83,625	\$77,303	\$77,303	\$56,834
Total Expenses			\$859,905	\$859,297	\$942,427	\$942,077	\$912,739
CITY CLERK							
50-Salaries							
01101030	50010	SALARIES AND WAGES	\$87,032	\$94,420	\$105,040	\$105,040	\$121,213
Total Salaries and Wages			\$87,032	\$94,420	\$105,040	\$105,040	\$121,213

Account Description			FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Estimate	FY 23 Budget
<b>51-BENEFITS</b>							
01101030	51041	SICK LEAVE BUY BACK	\$0	\$0	\$0	\$0	\$0
01101030	51050	POST EMPLMT HEALTH PLAN	\$1,945	\$451	\$506	\$506	\$586
01101030	52065	FICA CONTRIBUTION	\$6,849	\$7,395	\$8,210	\$8,210	\$9,449
01101030	52130	GROUP HEALTH INSURANCE	\$8,716	\$8,716	\$8,716	\$8,716	\$8,716
		Total Benefits	\$17,510	\$16,562	\$17,432	\$17,432	\$18,751
<b>52-CONTRACTUAL</b>							
01101030	53110	PROFESSIONAL DEV	\$0	\$550	\$700	\$700	\$1,200
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		CLERKS MEETING					\$400
		CONTINUING EDUCATION					\$800
						<i>Detail Total</i>	\$1,200
01101030	54250	TRAVEL AND LODGING	\$0	\$885	\$100	\$100	\$1,000
01101030	54260	ADVERTISING	\$251	\$287	\$1,000	\$1,000	\$1,000
01101030	54280	LIABILITY INS CHARGEBACK	\$3,800	\$3,800	\$3,800	\$3,800	\$580
0110103	54310	POSTAGE	\$414	\$200	\$1,000	\$1,000	\$500
01101030	54610	PROFESSIONAL SERVICES	\$8,072	\$23,217	\$10,000	\$1,000	\$9,500
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		MUNI CODE SUPP/ INTERNET MAINT					\$9,500
						<i>Detail Total</i>	\$9,500

Account Description			FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Estimate	FY 23 Budget
01101030	54630	DUES AND SUBSCRIPTIONS	\$85	\$85	\$200	\$200	\$300

*Line Item Detail Description*

*Detail Total*

*CLERKS ASSOC MEMBERSHIP DUES*

\$300

*Detail Total*

\$300

Total Contractual Services

\$12,622

\$29,024

\$16,800

\$7,800

\$14,080

53-Supplies

01101030	56210	OFFICE SUPPLIES	\$812	\$980	\$2,500	\$2,500	\$1,000
01101030	56240	BOOKS AND PUBLICATIONS	\$1,050	\$1,222	\$1,500	\$1,500	\$0
		Total Supplies	\$1,862	\$2,202	\$4,000	\$4,000	\$1,000

59-IMRF PENSION

01101030	52061	RETIREMENT PLAN CONTRIBUTION	\$15,062	\$15,244	\$13,958	\$13,958	\$11,831
		Total IMRF Pension	\$15,062	\$15,244	\$13,958	\$13,958	\$11,831
		Total Expenses City Clerk	\$134,088	\$157,452	\$157,230	\$148,230	\$166,875

PUBLIC RELATIONS

52-Contractual

01101040	54270	PRINTING AND DUPLICATING	\$22,133	\$20,412	\$27,000	\$27,000	\$27,000
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*Line Item Detail Description*

*Detail Total*

*BUSINESS NEWSLETTER*

\$12,000

*CITY NEWSLETTER-BI MONTHLY*

\$15,000

*Detail Total*

\$27,000

Account Description			FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Estimate	FY 23 Budget
01101040	54310	POSTAGE	\$2,774	\$3,759	\$2,750	\$2,750	\$2,750
			<i>Line Item Detail Description</i>			<i>Detail Total</i>	
		<i>BUSINESS POSTAGE PERMIT FEE</i>					\$1,750
		<i>BUSINESS NEWSLETTER</i>					\$1,000
					<i>Detail Total</i>		\$2,750
01101040	54610	PROFESSIONAL SERVICES	\$44,968	\$45,729	\$53,000	\$53,000	\$53,000
			<i>Line Item Detail Description</i>			<i>Detail Total</i>	
		<i>NEWSLETTER PRODUCTION-PRINT</i>					\$19,000
		<i>NEWSLETTER PRODUCTION-WEB</i>					\$19,000
		<i>BUSINESS NEWSLETTER</i>					\$15,000
					<i>Detail Total</i>		\$53,000
01101040	54611	OTHER SERVICES	\$2,418	\$5,622	\$9,000	\$9,000	\$9,000
			<i>Line Item Detail Description</i>			<i>Detail Total</i>	
		<i>SPECIAL EVENTS</i>					\$1,500
		<i>VIDEOGRAPHY</i>					\$7,500
					<i>Detail Total</i>		\$9,000
		Total Contractual Services	\$72,293	\$75,522	\$91,750	\$91,750	\$91,750
53-Supplies							
01101040	56220	OPERATING SUPPLIES	\$0	\$0	\$2,000	\$0	\$0
01101040	59990	MISCELLANEOUS	\$0	\$103	\$500	\$0	\$0
		Total Supplies Expense	\$0	\$103	\$2,500	\$0	\$0
		Total Expenses Public Relations	\$72,293	\$75,625	\$94,250	\$91,750	\$91,750

Account Description			FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Estimate	FY 23 Budget
VIDEO							
51-BENEFITS							
01101050	52065	FICA CONTRIBUTION	\$0	\$0	\$382	\$382	\$0
		Total Benefits	\$0	\$0	\$382	\$382	\$0
52-CONTRACTUAL							
01101050	54640	OUTSIDE REPAIR AND MNT	\$17,644	\$19,602	\$19,500	\$19,500	\$19,500
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		VIDEO PRODUCTION REPAIR					\$7,500
		AV ROOM MAINTENANCE					\$12,000
					<i>Detail Total</i>		\$19,500
		Total Contractual Expenses	\$17,644	\$19,602	\$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	\$0
		Total Supplies	\$0	\$0	\$2,200	\$2,200	\$200
		Total Video Expenses	\$17,644	\$19,602	\$22,082	\$22,082	\$19,700

Account Description			FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Estimate	FY 23 Budget
ADJUDICATION							
52-CONTRACTUAL							
01101060	54310	POSTAGE	\$1,000	\$1,000	\$3,500	\$1,500	\$1,500
01101060	54610	PROFESSIONAL SERVICES	\$7,425	\$10,575	\$20,000	\$15,000	\$16,000
<i>Line Item Detail Description</i>						<i>Detail Total</i>	
<i>ADMIN HEARING OFFICER</i>						<i>\$16,000</i>	
<i>Detail Total</i>						<i>\$16,000</i>	
01101060	54613	CITY PROSECUTOR	\$15,414	\$42,077	\$20,000	\$15,000	\$16,000
Total Contractual Services			\$23,839	\$53,652	\$43,500	\$31,500	\$33,500
53-Supplies							
01101060	56220	OPERATING SUPPLIES	\$223	\$37	\$1,500	\$250	\$250
Total Supplies			\$223	\$37	\$1,500	\$250	\$250
Total Adjudication Expense			\$24,062	\$53,689	\$45,000	\$31,750	\$33,750
COMMUNITY EVENTS							
52-Contractual							
01101070	54610	PROFESSIONAL SERVICES	\$0	\$200	\$450	\$450	\$450
01101070	54640	OUTSIDE REPAIR AND MAINTENANCE	\$0	\$3,833	\$4,000	\$4,000	\$4,000
<i>Line Item Detail Description</i>						<i>Detail Total</i>	
<i>HOLIDAY DECOR (RENTAL)</i>						<i>\$4,000</i>	
<i>Detail Total</i>						<i>\$4,000</i>	
Total Contractual Expense			\$0	\$4,033	\$4,450	\$4,450	\$4,450

Account Description			FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Estimate	FY 23 Budget
53-Supplies							
01101070	56220	OPERATING SUPPLIES	\$4,028	\$6,187	\$10,000	\$10,000	\$8,000
						<i>Line Item Detail Description</i>	<i>Detail Total</i>
						<i>DECEMBER EVENTS</i>	<i>\$1,000</i>
						<i>HOLIDAY DECOR</i>	<i>\$5,000</i>
						<i>TREE LIGHTING</i>	<i>\$2,000</i>
						<i>Detail Total</i>	<i>\$8,000</i>
01101070	58820	FOURTH OF JULY	\$8,720	\$30,715	\$30,000	\$30,000	\$38,000
						<i>Line Item Detail Description</i>	<i>Detail Total</i>
						<i>FIREWORKS</i>	<i>\$30,000</i>
						<i>BAND/PARADE ITEMS</i>	<i>\$8,000</i>
						<i>Detail Total</i>	<i>\$38,000</i>
01101070	59805	VETERANS MEMORIAL COMM	\$544	\$13,244	\$16,000	\$16,000	\$16,000
						<i>Line Item Detail Description</i>	<i>Detail Total</i>
						<i>AMERICAN FLAGS</i>	<i>\$1,500</i>
						<i>CARILLON ITEMS</i>	<i>\$750</i>
						<i>MEMORIAL WREATHS</i>	<i>\$500</i>
						<i>PARADE AND ACTIVITIES</i>	<i>\$2,500</i>
						<i>VETERANS BOOK PUBLICATION</i>	<i>\$250</i>
						<i>VETERANS GIFTS</i>	<i>\$2,500</i>
						<i>VETERANS DINNER- NOV.</i>	<i>\$8,000</i>
						<i>Detail Total</i>	<i>\$16,000</i>

Account Description			FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Estimate	FY 23 Budget
01101070	59810	FARMERS & FOOD TRUCKS	\$7,210	\$13,796	\$12,000	\$12,000	\$0
01101070	59812	COMMUNITY EVENTS	\$20,928	\$82,125	\$100,000	\$100,000	\$83,000
<i>Line Item Detail Description</i>						<i>Detail Total</i>	
<i>OTHER MISC EVENTS</i>						<i>\$15,000</i>	
<i>WINE DOWN BY THE CREEK</i>						<i>\$10,000</i>	
<i>BLOCK PARTY</i>						<i>\$10,000</i>	
<i>NATIONAL NIGHT OUT</i>						<i>\$10,000</i>	
<i>FRIDAYS ROCK!</i>						<i>\$10,000</i>	
<i>SENIOR VOLUNTEER LUNCHEON</i>						<i>\$2,000</i>	
<i>HOMETOWN HOWDOWN/FALL FEST</i>						<i>\$10,000</i>	
<i>TASTE OF THE TOWN</i>						<i>\$7,000</i>	
<i>HALLOWEEN EVENT</i>						<i>\$9,000</i>	
<i>Detail Total</i>						<i>\$83,000</i>	
Total Supplies Expense			\$41,430	\$146,067	\$168,000	\$168,000	\$145,000
Total Community Expenses			\$41,430	\$150,100	\$172,450	\$172,450	\$149,450

Account Description			FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Estimate	FY 23 Budget	
ECONOMIC DEVELOPMENT								
52-CONTACTUAL								
01102020	54610	PROFESSIONAL SERVICES	\$19,801	\$0	\$0	\$26,000	\$0	
01102020	54630	DUES AND SUBSCRIPTIONS	\$10,000	\$10,841	\$15,500	\$18,000	\$18,000	
<i>Line Item Detail Description</i>						<i>Detail Total</i>		
		<i>NEXT LEVEL NORTHWEST</i>					<i>\$15,000</i>	
		<i>ICSC</i>					<i>\$1,000</i>	
		<i>AICP AND APA</i>					<i>\$1,000</i>	
		<i>IL ECON DEV ASSOCIATION</i>					<i>\$1,000</i>	
						<i>Detail Total</i>		
							<i>\$18,000</i>	
Total Contractual Services			\$29,801	\$10,841	\$15,500	\$44,000	\$18,000	
53-Supplies								
01102020	56220	OPERATING SUPPLIES	\$505	\$1,456	\$3,000	\$1,800	\$3,000	
Total Supplies Expenses			\$505	\$1,456	\$3,000	\$1,800	\$3,000	
Total Econ. Dev. Expenses			\$30,306	\$12,297	\$18,500	\$45,800	\$21,000	

## FINANCE DEPARTMENT

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

	FY 2022				
	FY 2020	FY 2021	FY 2022	Estimated	FY 2023
	Actual	Actual	Budget	Projection	Budget
<b>Expenditures</b>					
Salaries	\$ 374,511	\$ 316,082	\$ 332,105	\$ 332,105	\$ 369,121
Benefits	84,640	80,401	98,856	98,856	102,551
IMRF	61,987	48,776	47,990	47,990	35,114
Contractual Services	38,095	23,532	27,100	25,900	28,400
Supplies	1,142	1,660	1,550	1,550	1,550
<b>Total</b>	<b>\$ 560,375</b>	<b>\$ 470,451</b>	<b>\$ 507,601</b>	<b>\$ 506,401</b>	<b>\$ 536,736</b>

### 2023 Goals- Finance Department

Enhance government transparency to citizens and stakeholders through various channels including but not limited to the City’s website, News and Views, and required Publications.

Promote and facilitate the development and redevelopment of City’s commercial and industrial areas helping create a more sustainable local economy. This will include reviewing plans for existing tax increment financing (TIF) districts to ensure they are proactive in economic development.

### Long term Goals of the Finance Department

Improve succession planning within the department

Provide strategic communication to support a variety of ongoing and upcoming initiatives including use of ARPA Funds and implementation of new City software.

Ensure revenue sources are applied rationally across City departments while monitoring the overall city tax burden and equity.

Account Description			FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Estimate	FY 23 Budget
FINANCE							
50-Salaries							
01202000	50010	SALARIES AND WAGES	\$365,485	\$307,616	\$322,105	\$322,105	\$359,121
01202000	50020	OVERTIME	\$9,025	\$8,466	\$10,000	\$10,000	\$10,000
		Total Salaries and Wages	\$374,510	\$316,082	\$332,105	\$332,105	\$369,121
51-Benefits							
01202000	51041	SICK LEAVE BUY BACK	\$2,284	\$2,306	\$2,400	\$2,400	\$2,448
01202000	51050	POST EMPLOYMENT HEALTH PLAN	\$3,773	\$3,171	\$3,958	\$3,958	\$39,999
01202000	52065	FICA CONTRIBUTION	\$26,380	\$25,000	\$27,429	\$27,429	\$28,221
01202000	52130	GROUP HEALTH INSURANCE	\$52,204	\$50,825	\$65,069	\$65,069	\$67,883
		Total Benefits	\$84,641	\$81,302	\$98,856	\$98,856	\$138,551
52-Contractual							
01202000	53110	PROFESSIONAL DEVELOPMENT	\$880	\$994	\$3,500	\$3,500	\$6,000
		<i>Line Item Detail Description</i>					<i>Detail Total</i>
		IGFOA CONFERENCE(2)					\$1,000
		PROF DEVELOPMENT MISC TRAINING					\$2,500
		GFOA CONFERENCE					\$2,500
							<i>Detail Total</i>
							\$6,000
01202000	54210	BANK FEES	\$15,475	\$19,818	\$20,000	\$20,000	\$20,000
01202000	54250	TRAVEL AND LODGING	\$263	\$0	\$750	\$750	\$750
01202000	54260	ADVERTISING	\$1,571	\$1,497	\$1,500	\$5,000	\$5,000
01202000	54270	PRINTING AND DUPLICATING	\$956	\$0	\$800	\$400	\$400
01202000	54280	LIABILITY INS CHARGEBACK	\$7,200	\$7,200	\$7,200	\$7,200	\$1,098

Account Description			FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Estimate	FY 23 Budget
01202000	54295	BUILDING & LAND CHARGEBACK	\$11,025	\$11,600	\$11,600	\$11,600	\$20,357
01202000	54610	PROFESSIONAL SERVICES	\$0	\$0	\$50	\$50	\$50
01202000	54630	DUES AND SUBSCRIPTIONS	\$726	\$1,223	\$500	\$700	\$700
<i>Line Item Detail Description</i>						<i>Detail Total</i>	
<i>IGFOA</i>							\$450
<i>GFOA</i>							\$250
<i>Detail Total</i>							\$700
Total Contractual Services			\$38,096	\$42,332	\$45,900	\$49,200	\$54,355
53-Supplies							
01202000	56210	OFFICES SUPPLIES	\$1,142	\$1,660	\$1,550	\$1,550	\$1,550
<i>Line Item Detail Description</i>						<i>Detail Total</i>	
<i>ENVELOPES</i>							\$500
<i>W-2/1099 FORMS AND ENVELOPES</i>							\$300
<i>MISC.</i>							\$750
<i>Detail Total</i>							\$1,550
Total Supplies			\$1,142	\$1,660	\$1,550	\$1,550	\$1,550
59-IMRF PENSION							
01202000	52061	RETIREMENT PLAN CONTRIBUTION	\$61,988	\$48,776	\$47,990	\$47,990	\$35,114
TOTAL IMRF PENSION			\$61,998	\$48,776	\$47,990	\$47,990	\$35,114
<b>TOTAL FINANCE EXPENSES</b>			<b>\$560,387</b>	<b>\$490,152</b>	<b>\$526,401</b>	<b>\$529,701</b>	<b>\$598,691</b>

## INFORMATION TECHNOLOGY DEPARTMENT

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

	<b>FY 2020</b>	<b>FY 2021</b>	<b>FY 2022</b>	<b>FY 2022</b>	<b>FY 2023</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Budget</b>
				<b>Projection</b>	
<b>Expenditures</b>					
Salaries	\$ 240,137	\$ 297,785	\$ 401,204	\$ 401,204	\$ 402,507
Benefits	59,861	74,244	117,849	117,849	94,294
IMRF	39,850	46,722	52,950	52,950	37,924
Contractual Services	112,613	68,555	107,700	109,700	137,000
Supplies	25,522	23,830	29,500	29,500	32,500
<b>Total</b>	<b>\$ 477,983</b>	<b>\$ 511,135</b>	<b>\$ 709,203</b>	<b>\$ 711,203</b>	<b>\$ 704,225</b>

### 2023 Goals- IT Department

Continue to improve City services by supporting the training and implementation efforts of various ERP modules.

Provide an added level of security to all city facilities through the installation of an updated security camera system as well as implement an Access Control System city wide.

Support succession planning and facilitate additional IT support through the onboarding and training of the recently introduced Business Analyst position. This position was created to support the City's database applications.

### Long term Goals of the IT Department

Regularly evaluate and integrate emerging technology and communication tools in order to support daily operations, improve service delivery, and increase accessibility to residents and businesses within the City of Rolling Meadows.

Continue to train and implement high-quality and innovated cybersecurity services and solutions in order to reduce risks to the City of Rolling Meadows, our stakeholders, and residents.

Account Description			FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Estimate	FY 23 Budget
<b>INFORMATION TECHNOLOGY</b>							
<b>50-Salaries</b>							
01252500	50010	SALARIES AND WAGES	\$231,709	\$294,814	\$396,204	\$396,204	\$397,507
01252500	50020	OVERTIME	\$8,428	\$2,971	\$5,000	\$5,000	\$5,000
		Total Salaries and Wages	\$240,137	\$297,785	\$401,204	\$401,204	\$402,507
<b>51-Benefits</b>							
01252500	51050	POST EMPLOYMENT HEALTH PLAN	\$1,331	\$1,033	\$1,459	\$1,459	\$1,842
01252500	52065	FICA CONTRIBUTION	\$18,314	\$22,701	\$32,744	\$327,444	\$31,066
01252500	52130	GROUP HEALTH INSURANCE	\$40,216	\$50,510	\$83,646	\$83,646	\$61,386
		Total Benefits	\$59,861	\$74,244	\$117,849	\$412,549	\$94,294
<b>52-Contractual</b>							
01252500	53110	PROFESSIONAL DEVELOPMENT	\$4,829	\$13,153	\$11,500	\$11,500	\$14,500
		<i>Line Item Detail Description</i>					<i>Detail Total</i>
		CONTINUING EDUATION					\$8,500
		CERTIFICATIONS					\$1,000
		ONLINE TRAININGS					\$5,000
						<i>Detail Total</i>	\$14,500
01252500	54250	TRAVEL AND LODGING	\$0	\$1,035	\$2,500	\$2,000	\$5,500
01252500	54275	VEH MNT CHARGEBACK	\$1,000	\$10,500	\$10,100	\$101,000	\$11,132
01252500	54280	LIABILITY INS CHARGEBACK	\$7,000	\$7,000	\$7,000	\$7,000	\$1,068
01252500	54280	LIABILITY INS CHARGEBACK	\$7,200	\$7,200	\$7,200	\$7,200	\$1,098
01252500	54285	VEH REPLC CHARGEBACK	\$1,300	\$1,400	\$1,400	\$1,400	\$1,068
01252500	54286	IT- EQUIPMENT CHARGEBACK	\$15,750	\$16,550	\$17,050	\$17,050	\$65,792

Account Description			FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Estimate	FY 23 Budget
01252500	54295	BUILDING & LAND CHARGEBACK	\$11,025	\$11,600	\$11,600	\$11,600	\$20,357
01252500	54610	PROFESSIONAL SERVICES	\$44,966	\$48,571	\$70,000	\$72,500	\$85,000
<i>Line Item Detail Description</i>						<i>Detail Total</i>	
<i>ANTI-VIRUS PROTECTION</i>						<i>\$6,000</i>	
<i>SAN MAINTENANCE</i>						<i>\$15,000</i>	
<i>FIREWALL MAINTENANCE</i>						<i>\$4,000</i>	
<i>INTERNAL WIRELESS MAINTENANCE</i>						<i>\$3,500</i>	
<i>EMAIL SSL CERTIFICATE</i>						<i>\$1,000</i>	
<i>BACKUP SOFTWARE MAINTENANCE</i>						<i>\$4,500</i>	
<i>EMAIL FIREWALL</i>						<i>\$2,000</i>	
<i>UPS MAINTENANCE</i>						<i>\$5,000</i>	
<i>MSI MAINTENANCE</i>						<i>\$27,000</i>	
<i>PROGRAMMING AND SOFTWARE</i>						<i>\$4,500</i>	
<i>EMAIL ARCHIVING</i>						<i>\$4,500</i>	
<i>EXTERNAL FILE SHARING</i>						<i>\$4,000</i>	
<i>CLOUD BACK UP</i>						<i>\$4,000</i>	
<i>Detail Total</i>						<i>\$85,000</i>	
01252500	54630	DUES AND SUBSCRIPTIONS	\$200	\$855	\$1,200	\$1,200	\$2,000

Account Description			FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Estimate	FY 23 Budget
01252500	54610	OUTSIDE REPAIR AND MNT	\$17,543	\$4,942	\$22,500	\$22,500	\$30,000
			<i>Line Item Detail Description</i>		<i>Detail Total</i>		
			<i>FILE SERVER MAINTENANCE</i>		<i>\$9,500</i>		
			<i>PHONE SYSTEM MAINTENANCE</i>		<i>\$17,000</i>		
			<i>PRINTER REPAIRS</i>		<i>\$3,000</i>		
			<i>COMPUTER REPAIRS</i>		<i>\$500</i>		
					<i>Detail Total</i>		<i>\$30,000</i>
Total Contractual Services			\$110,813	\$122,806	\$162,050	\$254,950	\$237,515
53-Supplies							
01252500	56215	COMPUTER SUPPLIES	\$25,500	\$23,830	\$29,500	\$29,500	\$32,500
			<i>Line Item Detail Description</i>		<i>Detail Total</i>		
			<i>PRINTER TONER</i>		<i>\$11,000</i>		
			<i>MISC. CARDS CABLES AND HARWARE</i>		<i>\$10,500</i>		
			<i>COMPUTER REPAIR SUPPLIES</i>		<i>\$10,000</i>		
			<i>MONITOR REPLACEMENTS</i>		<i>\$1,000</i>		
					<i>Detail Total</i>		<i>\$32,500</i>
Total Supplies			\$25,500	\$23,830	\$29,500	\$29,500	\$32,500
59-IMRF PENSION							
01252500	52061	RETIREMENT PLAN CONTRIBUTION	\$39,850	\$46,722	\$52,950	\$52,950	\$37,925
TOTAL IMRF PENSION			\$39,850	\$46,722	\$52,950	\$5,290	\$37,925
TOTAL INFORMATION TECHNOLOGY EXPENSES			\$476,161	\$565,387	\$763,553	\$1,103,493	\$804,741

## 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 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated Projection	FY 2023 Budget
<b>Expenditures</b>					
Salaries	\$ 6,825,489	\$ 7,145,826	\$ 7,332,227	\$ 7,353,977	\$ 7,755,113
Benefits	1,382,066	1,413,964	1,507,322	1,507,322	1,602,232
IMRF	98,393	103,279	95,114	95,114	75,632
Police Pension	3,610,730	3,565,144	3,626,000	3,626,000	3,626,000
Contractual Services	832,460	176,691	300,185	260,035	262,735
Supplies	376,896	216,764	289,990	289,775	585,275
<b>Total</b>	<b>\$ 13,126,034</b>	<b>\$ 12,621,668</b>	<b>\$ 13,150,838</b>	<b>\$ 13,132,223</b>	<b>\$ 13,906,987</b>

### 2023 Goals- Police Department

Enhance the quality of life for City residents by expanding the department's Social Service Division in response to increased calls requesting services related to mental health, domestic violence, immigration, substance abuse and court advocacy.

Implement the training and other requirements of the SAFE-T Act as they become effective in 2023.

Evaluate the effectiveness of increased department presence in multifamily residential areas known to experience a higher crime rate/call volume.

### Long term Goals of the Police Department

Develop a Strategic Plan with input from internal and community stakeholders. The scope of this plan should cover strategic objectives and an implementation plan for the next five years. The plan will be reviewed annually for effectiveness and relevancy.

Research opportunities to expand recruiting efforts of sworn officers to increase the number of qualified candidates with an emphasis on diversification and equity.

Account Description			FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Estimate	FY 23 Budget
<b>POLICE GENERAL</b>							
<b>50-Salaries</b>							
01303000	50010	SALARIES AND WAGES	\$544,606	\$634,687	\$653,919	\$653,919	\$676,649
01303000	50020	OVERTIME	\$714	\$6,946	\$6,500	\$10,000	\$1,000
01303000	50021	ON CALL/FTO	\$2,500	\$0	\$2,500	\$3,021	\$2,500
		Total Salaries and Wages	\$547,820	\$641,633	\$662,919	\$666,940	\$680,149
<b>51-Benefits</b>							
01303000	51041	SICK LEAVE BUY BACK	\$3,543	\$3,700	\$3,790	\$3,790	\$3,902
01303000	51050	POST EMPLOYMENT HEALTH PLAN	\$5,874	\$6,033	\$6,560	\$6,560	\$6,689
01303000	52065	FICA CONTRIBUTION	\$28,856	\$35,570	\$37,696	\$37,696	\$40,064
01303000	52130	GROUP HEALTH INSURANCE	\$65,786	\$71,228	\$71,880	\$71,880	\$87,440
		Total Benefits	\$104,059	\$116,531	\$119,926	\$119,926	\$138,095
<b>52-Contractual</b>							
01303000	53090	PHYSICAL EXAMS	\$141	\$462	\$26,750	\$4,000	\$17,000
		<i>Line Item Detail Description</i>					<i>Detail Total</i>
		NIPAS OFFICER PHYSICALS					\$1,000
		STATE MANDATED MENTAL HEALTH					\$15,000
		RANGE OFFICER PHYSICALS					\$1,000
						<i>Detail Total</i>	\$17,000

Account Description			FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Estimate	FY 23 Budget
01303000	53110	PROFESSIONAL DEVELOPMENT	\$15,806	\$18,212	\$25,200	\$24,700	\$25,200

*Line Item Detail Description*

*Detail Total*

		<i>STAFF &amp; COMMAND</i>					\$725
		<i>STATE MANDATED 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</i>					\$1,100
		<i>SUPERVISOR ADV. TRAINING</i>					\$3,000
		<i>TRAINING SOFTWARE PROGRAM</i>					\$4,675
						<i>Detail Total</i>	\$25,200

01303000	54250	TRAVEL AND LODGING	\$2,354	\$4,347	\$12,500	\$12,500	\$12,500
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*Line Item Detail Description*

*Detail Total*

		<i>TRANSPORTATION/PARKING/TOLLS</i>					\$1,500
		<i>MEETING FOR CHIEF/DC/CMDRS</i>					\$3,000
		<i>STAFF &amp; COMMAND LODGING</i>					\$5,000
		<i>FED LAW ENFORCEMENT TRAINING</i>					\$3,000
						<i>Detail Total</i>	\$12,500

Account Description			FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Estimate	FY 23 Budget
01303000	54270	PRINTING AND DUPLICATING	\$161	\$148	\$3,200	\$3,200	\$1,500
			<i>Line Item Detail Description</i>		<i>Detail Total</i>		
			<i>MISC FORMS/ENVELOPES</i>		<i>\$100</i>		
			<i>RMPD DIRECTORY/PAMPHLET</i>		<i>\$600</i>		
			<i>PARKING LOCAL ORD. CITATIONS</i>		<i>\$100</i>		
			<i>TOW FORMS AND STICKERS</i>		<i>\$250</i>		
			<i>LETTERHEAD &amp; PROF DOCUMENTS</i>		<i>\$100</i>		
			<i>EMERGENCY AND PUBLIC SAFETY FLYERS</i>		<i>\$350</i>		
					<i>Detail Total</i>		<i>\$1,500</i>
01303000	54275	VEH. MAINT. CHARGEBACK	\$445,000	\$448,000	\$449,461	\$449,461	\$495,380
01303000	54280	LIABILITY INS CHARGEBACK	\$216,000	\$216,000	\$216,000	\$216,000	\$216,000
01303000	54286	EQUIPMENT CHARGEBACK	\$15,750	\$16,550	\$17,050	\$17,050	\$65,792
01303000	54295	BUILDING & LAND CHARGEBACK	\$30,000	\$31,550	\$31,550	\$31,550	\$55,368
01303000	54310	POSTAGE	\$1,000	\$1,458	\$2,500	\$2,250	\$2,250

Account Description			FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Estimate	FY 23 Budget
01303000	54610	PROFESSIONAL SERVICES	\$13,881	\$21,225	\$23,650	\$23,650	\$23,650
			<i>Line Item Detail Description</i>		<i>Detail Total</i>		
			<i>GRANT WRITING CONSULTANTS</i>				\$8,000
			<i>RANGE MAINT PER IDOL</i>				\$8,000
			<i>CRIMINAL CODE &amp; LICENSING UPDATES</i>				\$2,050
			<i>CRIME FREE MULTI HOUSING</i>				\$2,000
			<i>PHOTO LINE UP ANNUAL COST</i>				\$1,000
			<i>USE OF FORCE &amp; INTERNAL AFFAIRS</i>				\$2,600
					<i>Detail Total</i>		\$23,650
01303000	54611	OTHER SERVICES	\$203	\$1,190	\$2,000	\$20,000	\$2,000
			<i>Line Item Detail Description</i>		<i>Detail Total</i>		
			<i>EMERGENCY REPAIRS</i>				\$2,000
01303000	54620	RENTAL AND LEASE PURCHASES	\$0	\$0	\$500	\$500	\$500
			<i>Line Item Detail Description</i>		<i>Detail Total</i>		
			<i>DISC EVIDENCE STORAGE</i>				\$500
					<i>Detail Total</i>		\$500
01303000	54625	RECORDS MGMT SYSTEMS	\$0	\$222	\$1,000	\$1,000	\$1,000
			<i>Line Item Detail Description</i>		<i>Detail Total</i>		
			<i>STATE RECORDS CONTROL ACT</i>				\$1,000
					<i>Detail Total</i>		\$1,000

Account Description			FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Estimate	FY 23 Budget
01303000	54630	DUES AND SUBSCRIPTIONS	\$1,810	\$1,190	\$2,405	\$2,405	\$2,405
			<i>Line Item Detail Description</i>		<i>Detail Total</i>		
			<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
			<i>FBI NATL ACADEMY ASSOC</i>				\$100
			<i>IPAC YEARLY DUES</i>				\$110
			<i>ILLINOIS PROSECUTOR SERVICES</i>				\$100
			<i>NATW</i>				\$35
			<i>LAW ENFORCEMENT ADMIN</i>				\$200
					<i>Detail Total</i>		\$2,405
01303000	54640	OUTSIDE REPAIRS AND MAINTENANCE	\$890	\$625	\$1,450	\$1,450	\$1,450
			<i>Line Item Detail Description</i>		<i>Detail Total</i>		
			<i>ELECT/MECH.MICROFILM MAINT.</i>				\$1,450
					<i>Detail Total</i>		\$1,450
01303000	54240	PD OUTREACH CONTRACTUAL	\$738	\$8,550	\$70,000	\$35,000	\$35,000
			<i>Line Item Detail Description</i>		<i>Detail Total</i>		
			<i>OUTREACH PROGRAMS (NATURES CURE)</i>				\$35,000
					<i>Detail Total</i>		\$35,000

Account Description			FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Estimate	FY 23 Budget
01303000	56050	PD OUTREACH SUPPLIES	\$6,015	\$5,502	\$0	\$35,000	\$35,000
		Total Contractual Services	\$748,850	\$766,533	\$812,016	\$841,516	\$955,495
53-Supplies							
01303000	56000	POLICE VEHICLES	\$276,761	\$113,577	\$149,000	\$114,000	\$366,000
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		SUV C-186					\$57,000
		SUV C-190					\$57,000
		C185 PATROL					\$57,000
		C175 MCU/CSI					\$90,000
		C-701 INVESTIGATIONS VAN					\$35,000
		C-704 INVESTIGATIONS CAR					\$35,000
		C-702 INVESTIGATIONS CAR					\$35,000
						<i>Detail Total</i>	\$366,000
01303000	56100	UNIFORM AND CLOTHING	\$909	\$582	\$1,250	\$1,250	\$1,250
01303000	56210	OFFICE SUPPLIES	\$4,571	\$4,767	\$4,400	\$4,400	\$4,400
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		FAX/PRINTER/LIVESCAN					\$4,400
						<i>Detail Total</i>	\$4,400
01303000	56220	OPERATING SUPPLIES	\$7,900	\$10,352	\$14,215	\$14,500	\$14,500

Account Description			FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Estimate	FY 23 Budget
01303000	56230	SMALL TOOLS AND EQUIP.	\$1,590	\$1,370	\$1,500	\$12,500	\$17,500
			<i>Line Item Detail Description</i>		<i>Detail Total</i>		
YEARLY EQPT REPLACEMENT							\$500
PD FURNITURE							\$5,000
VR TRAINING EQPT							\$12,000
					<i>Detail Total</i>		\$17,500
01303000	57280	REPAIR AND MAINT SUPPLIES	\$503	\$387	\$1,000	\$1,000	\$1,000
01303000	59990	MISCELLANEOUS	\$1,764	\$506	\$2,000	\$2,000	\$2,000
			<i>Line Item Detail Description</i>		<i>Detail Total</i>		
CRIME PRVTN/SENIORS& LAW ENFOR.							\$2,000
					<i>Detail Total</i>		\$2,000
Total Supplies			\$293,998	\$131,541	\$173,365	\$149,650	\$406,650
58-POLICE PENSION							
01303000	52062	EMPLOYEEER CONTROLLED POLICE PENSION	\$3,610,730	\$3,565,144	\$3,626,000	\$3,626,000	\$3,626,000
Total Pension Expense			\$3,610,730	\$3,565,144	\$3,626,000	\$3,626,000	\$3,626,000
59-IMRF PENSION							
01303000	52061	RETIREMENT PLAN CONTRIBUTION	\$26,745	\$36,125	\$32,676	\$32,676	\$26,047
Total IMRF Pension			\$26,745	\$36,125	\$32,676	\$32,676	\$26,047
Total Police-General Expense			\$5,332,202	\$5,257,507	\$5,426,902	\$5,436,708	\$5,832,436

Account Description			FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Estimate	FY 23 Budget
<b>PATROL</b>							
<b>50-Salaries</b>							
01303010	50010	SALARIES AND WAGES	\$5,106,305	\$5,344,800	\$5,622,783	\$5,622,783	\$6,090,769
01303010	50020	OVERTIME	\$227,688	\$358,801	\$200,000	\$200,000	\$200,000
01303010	50021	ON CALL/FTO	\$8,022	\$8,750	\$8,750	\$8,750	\$8,750
		<b>Total Salaries</b>	<b>\$5,342,015</b>	<b>\$5,712,351</b>	<b>\$5,831,533</b>	<b>\$5,831,533</b>	<b>\$6,299,519</b>
<b>51-Benefits</b>							
01303010	51041	SICK LEAVE BUY BACK	\$17,723	\$21,900	\$43,965	\$43,965	\$51,349
01303010	51050	POST EMPLOY HEALTH PLAN	\$65,595	\$75,315	\$79,449	\$79,449	\$100,163
01303010	52065	FICA CONTRIBUTION	\$111,691	\$117,647	\$123,778	\$123,778	\$130,683
01303010	52130	GROUP HEALTH INSURANCE	\$875,034	\$887,464	\$949,044	\$949,044	\$977,883
		<b>Total Benefits</b>	<b>\$1,070,043</b>	<b>\$1,102,326</b>	<b>\$1,196,236</b>	<b>\$1,196,236</b>	<b>\$1,260,078</b>
<b>52-Contractual</b>							
01303010	53090	PHYSICAL EXAMS	\$0	\$0	\$600	\$600	\$600
			<i>Line Item Detail Description</i>			<i>Detail Total</i>	
			<i>HEPATITIS B IMMUNIZATIONS</i>			<i>\$600</i>	
						<i>Detail Total</i>	
						<i>\$600</i>	

Account Description			FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Estimate	FY 23 Budget
01303010	53110	PROFESSIONAL DEVELOPMENT	\$36,516	\$51,717	\$68,250	\$68,250	\$70,000
						<i>Line Item Detail Description</i>	<i>Detail Total</i>
						<i>EVIDENCE TECH</i>	<i>\$1,500</i>
						<i>NORTHEAST MULTI REGIONAL TRAINING</i>	<i>\$5,500</i>
						<i>RECRUIT TRAINING (2)</i>	<i>\$8,000</i>
						<i>DUI/DRUG TRAINING</i>	<i>\$1,250</i>
						<i>LEGAL UPDATES/NEW MANDATES</i>	<i>\$500</i>
						<i>DEATH INVESTIGATION CERT</i>	<i>\$1,000</i>
						<i>TUITION PER CONTRACT</i>	<i>\$47,750</i>
						<i>ADV TECH CRASH INV COURSES</i>	<i>\$1,500</i>
						<i>FED LAW ENFORCEMENT TRAINING</i>	<i>\$3,000</i>
						<i>Detail Total</i>	<i>\$70,000</i>
01303010	54250	TRAVEL AND LODGING	\$1,347	\$9,203	\$11,320	\$12,820	\$12,820
						<i>Line Item Detail Description</i>	<i>Detail Total</i>
						<i>COURT/TOLLS/PARKING</i>	<i>\$980</i>
						<i>RECRUIT &amp; ADV. TRAINING</i>	<i>\$6,000</i>
						<i>BLOOD ALCOHOL/MED TESTING/TRAINING</i>	<i>\$500</i>
						<i>CLASS DAYS @ \$18 PER DAY</i>	<i>\$2,340</i>
						<i>FED LAW ENFORCEMENT TRAINING</i>	<i>\$3,000</i>
						<i>Detail Total</i>	<i>\$12,820</i>

Account Description			FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Estimate	FY 23 Budget
01303010	54610	PROFESSIONAL SERVICES	\$9,251	\$9,159	\$9,540	\$9,540	\$9,540
			<i>Line Item Detail Description</i>		<i>Detail Total</i>		
			<i>BIO-HAZARD CLEANUP &amp; REMOVAL</i>				\$1,500
			<i>NIPAS EST AND FIELD FORCE</i>				\$5,935
			<i>NIPAS EST TEAM REPLACEMENT</i>				\$1,200
			<i>NIPAS LANGUAGE LINE AND VEH CO-OP</i>				\$650
			<i>NARCOTIC BLOOD TESTING</i>				\$255
					<i>Detail Total</i>		\$9,540
01303010	54611	OTHER SERVICES	\$1,033	\$1,963	\$2,000	\$2,000	\$2,000
			<i>Line Item Detail Description</i>		<i>Detail Total</i>		
			<i>SQUAD DETAILING/CLEANING</i>				\$2,000
01303010	54630	DUES AND SUBSCRIPTIONS	\$90	\$0	\$0	\$0	\$0
01303010	54640	OUTSIDE REPAIR & MAINT.	\$8,204	\$19,165	\$21,500	\$21,500	\$21,500
01303010	54860	ANIMAL CONTROL	\$7,669	\$4,645	\$7,700	\$7,700	\$7,700
			<i>Line Item Detail Description</i>		<i>Detail Total</i>		
			<i>ANIMAL BOARDING</i>				\$3,200
			<i>TRAP, NEUTER, RELEASE PROGRAM</i>				\$1,500
			<i>ANIMAL CONTROL</i>				\$3,000
					<i>Detail Total</i>		\$7,700
Total Contractual Services			\$64,110	\$70,079	\$89,710	\$91,210	\$92,960

Account Description			FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Estimate	FY 23 Budget
53-Supplies							
01303010	56100	UNIFORMS AND CLOTHING	\$45,967	\$38,069	\$48,150	\$48,150	\$69,150
						<i>Line Item Detail Description</i>	<i>Detail Total</i>
						<i>CSO UNIFORMS</i>	<i>\$2,500</i>
						<i>CROSSING GUARDS</i>	<i>\$250</i>
						<i>BODY ARMOR- 9 VESTS</i>	<i>\$8,500</i>
						<i>NIPAS UNIFORM</i>	<i>\$1,950</i>
						<i>PATCHES</i>	<i>\$450</i>
						<i>PATROL REPLACEMENTS</i>	<i>\$35,000</i>
						<i>BADGES &amp; INSIGNIAS</i>	<i>\$1,000</i>
						<i>HONOR GUARD</i>	<i>\$1,500</i>
						<i>BALLISTIC HELMETS</i>	<i>\$18,000</i>
						<i>Detail Total</i>	<i>\$69,150</i>
01303010	56220	OPERATING SUPPLIES	\$4,690	\$8,546	\$8,775	\$8,775	\$8,775
01303010	56230	SMALL TOOLS AND EQP	\$21,108	\$28,968	\$26,400	\$26,400	\$26,400
						<i>Line Item Detail Description</i>	<i>Detail Total</i>
						<i>EQPT REIMB-CONTRACTUAL</i>	<i>\$17,000</i>
						<i>TRAFFIC EQPT-MVR</i>	<i>\$600</i>
						<i>TOOLS/FIRST AID KITS</i>	<i>\$2,100</i>
						<i>RADIO/EAR MICROPHONES</i>	<i>\$1,500</i>
						<i>BEAST SOFTWARE LICENSE</i>	<i>\$2,400</i>
						<i>DVD EVIDENCE</i>	<i>\$1,300</i>

Account Description			FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Estimate	FY 23 Budget
<i>FIELD ET CAMERA &amp; EQPT</i>							\$500
<i>BIKE OFFICER EQPT</i>							\$1,000
					<i>Detail Total</i>		\$26,400
01303010	59990	MISCELLANEOUS	\$179	\$291	\$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			\$71,944	\$75,874	\$83,675	\$83,675	\$104,675
59-IMRF PENSION							
01303010	52061	RETIREMENT PLAN CONTRIBUTION	\$71,648	\$66,357	\$58,088	\$58,088	\$45,235
Total IMRF Pension Expense			\$71,648	\$66,357	\$58,088	\$58,088	\$45,235
Total Police Patrol Expenses			\$6,619,760	\$7,026,987	\$7,259,242	\$7,260,742	\$7,802,467
INVESTIGATIONS							
50-Salaries							
01303020	50010	SALARIES AND WAGESS	\$862,626	\$719,546	\$746,275	\$746,275	\$654,195
01303020	50020	OVERTIME	\$59,278	\$55,837	\$75,000	\$88,500	\$88,500
01303020	50021	ON CALL/FTO	\$13,750	\$13,438	\$16,500	\$23,750	\$23,750
Total Salaries			\$935,654	\$788,821	\$837,775	\$858,525	\$766,445

Account Description			FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Estimate	FY 23 Budget
51-Benefits							
01303020	51041	SICK LEAVE BUY BACK	\$5,642	\$5,781	\$14,268	\$14,268	\$14,765
01303020	51050	POST EMPLOYMNT HLTH PLAN	\$19,696	\$13,484	\$17,356	\$17,356	\$20,474
01303020	52065	FICA CONTRIBUTION	\$13,422	\$11,316	\$12,126	\$12,126	\$11,269
01303020	52100	CLOTHING ALLOWANCE	\$6,250	\$12,188	\$12,500	\$12,500	\$12,500
01303020	52130	GROUP HEALTH INSURANCE	\$162,956	\$152,340	\$134,910	\$134,910	\$145,051
		Total Benefits	\$207,966	\$195,109	\$191,160	\$191,160	\$204,059

52-Contractual

01303020	53110	PROFESSIONAL DEV	\$1,995	\$34,412	\$9,550	\$7,500	\$7,500
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*Line Item Detail Description*

*Detail Total*

		<i>MAJOR CASE INVESTIGATIONS</i>					<i>\$1,500</i>
		<i>VICTIM/WITNESS MANDATE TRAINING</i>					<i>\$1,250</i>
		<i>BASIC INVESTIGATIONS</i>					<i>\$500</i>
		<i>HOMICIDE INV TRAINING</i>					<i>\$1,000</i>
		<i>DOMESTIC VIOLENCE TRAINING</i>					<i>\$200</i>
		<i>CSI TRAINING</i>					<i>\$1,000</i>
		<i>ARSON CERTIFICATION</i>					<i>\$750</i>
		<i>SPI HOMICIDE</i>					<i>\$1,300</i>
						<i>Detail Total</i>	<i>\$7,500</i>

Account Description			FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Estimate	FY 23 Budget
01303020	54250	TRAVEL AND LODGING	\$176	\$2,103	\$3,000	\$3,000	\$3,000
			<i>Line Item Detail Description</i>		<i>Detail Total</i>		
			<i>EXTRADITION/WARRANTS/INV</i>				\$1,500
			<i>SPI HOMICIDE COURSES</i>				\$1,500
					<i>Detail Total</i>		\$3,000
01303020	54270	PRINTING AND DUPLICATING	\$55	\$0	\$330	\$300	\$300
			<i>Line Item Detail Description</i>		<i>Detail Total</i>		
			<i>WANTED/COMMUNITY ALERT FLYER</i>				\$300
					<i>Detail Total</i>		\$300
01303020	54610	PROFESSIONAL SERVICES	\$12,625	\$13,831	\$11,900	\$11,400	\$12,900
			<i>Line Item Detail Description</i>		<i>Detail Total</i>		
			<i>POLYGRAPH TESTING SERVICES</i>				\$1,000
			<i>PUBLIC RECORDS/TLO SEARCHS</i>				\$2,000
			<i>DEATH CASE REMOVAL SERVICES</i>				\$3,000
			<i>LEADS ON LINE</i>				\$2,900
			<i>CELLBRITE ANNUAL SERVICE FEE</i>				\$4,000
					<i>Detail Total</i>		\$12,900
01303020	54611	OTHER SERVICES	\$0	\$186	\$400	\$400	\$400
			<i>Line Item Detail Description</i>		<i>Detail Total</i>		
			<i>SQUAD DETAIL</i>				\$400
					<i>Detail Total</i>		\$400

Account Description			FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Estimate	FY 23 Budget
01303020	54630	DUES AND SUBSCRIPTIONS	\$3,600	\$3,479	\$6,620	\$6,270	\$6,920
			<i>Line Item Detail Description</i>		<i>Detail Total</i>		
			<i>JUVENILE OFFICE ASSOC</i>		<i>\$420</i>		
			<i>MCAT AGREEMENT</i>		<i>\$3,000</i>		
			<i>SRO/ARSON/GANG ASSOC</i>		<i>\$400</i>		
			<i>TRAK JUVENILE RUNAWAY ALERTS</i>		<i>\$500</i>		
			<i>ACCIDENT RECON-STAR TEAM</i>		<i>\$1,500</i>		
			<i>POLICE SOCIAL WORKER ANNUAL DUES</i>		<i>\$600</i>		
			<i>YEARLY PUBLICATION MEDIA FEES</i>		<i>\$500</i>		
					<i>Detail Total</i>		
01303020	54640	OUTSIDE REPAIR & MAINT.	\$151	\$604	\$700	\$700	\$6,920 \$700
			<i>Line Item Detail Description</i>		<i>Detail Total</i>		
			<i>VIDEO RECORDING REPAIR</i>		<i>\$500</i>		
			<i>LICENSE PLATES</i>		<i>\$200</i>		
					<i>Detail Total</i>		
					<i>\$700</i>		
Total Contractual Services			\$18,602	\$54,615	\$32,500	\$29,570	\$31,720
53-Supplies							
01303020	56110	UNIFORM AND CLOTHING	\$6,250	\$0	\$0	\$11,250	\$11,250
01303020	56210	OFFICE SUPPLIES	\$38	\$147	\$250	\$250	\$250

Account Description			FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Estimate	FY 23 Budget
01303020	56220	OPERATING SUPPLIES	\$2,507	\$2,955	\$5,250	\$5,250	\$5,250
			<i>Line Item Detail Description</i>		<i>Detail Total</i>		
			<i>CRIME SCENE INVESTIGATION</i>		<i>\$2,000</i>		
			<i>NARCOTIC TEST/EVIDENCE KITS</i>		<i>\$1,500</i>		
			<i>EVIDENCE DISC-COURT MATERIALS</i>		<i>\$250</i>		
			<i>EVIDENCE PACKAGING</i>		<i>\$1,500</i>		
					<i>Detail Total</i>		
					<i>\$5,250</i>		
01303020	56230	SMALL TOOLS AND EQP	\$2,100	\$1,082	\$2,450	\$2,450	\$6,950
			<i>Line Item Detail Description</i>		<i>Detail Total</i>		
			<i>EVIDENCE AND INVESTIGATION</i>		<i>\$350</i>		
			<i>COVERT RADIO EARPIECE</i>		<i>\$2,400</i>		
			<i>FOCAL PLANE LENS</i>		<i>\$1,200</i>		
			<i>CHAIRS FOR DET. CONF.</i>		<i>\$3,000</i>		
					<i>Detail Total</i>		
					<i>\$6,950</i>		
01303020	59990	MISCELLANEOUS	\$61	\$0	\$2,000	\$2,000	\$2,000
Total Supplies			\$10,956	\$4,184	\$9,950	\$21,200	\$25,700
Total Investigations Expense			\$1,173,178	\$1,042,729	\$1,071,385	\$1,100,455	\$1,027,924

## 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 2020	FY 2021	FY 2022	FY 2022	FY 2023
	Actual	Actual	Budget	Estimated Projection	Budget
<b>Expenditures</b>					
Salaries	\$ 5,841,141	\$ 5,978,820	\$ 6,150,449	\$ 6,150,449	\$ 6,240,316
Benefits	1,329,617	1,404,640	1,558,612	1,558,612	1,534,770
IMRF	13,030	13,232	11,230	11,230	8,815
Fire Pension	4,400,366	4,356,483	4,257,000	4,257,000	4,257,000
Contractual Services	1,191,477	114,715	197,253	170,285	197,953
Supplies	135,990	151,405	178,905	176,455	186,410
<b>Total Fire Department</b>	<b>\$ 12,911,621</b>	<b>\$ 12,019,296</b>	<b>\$ 12,353,449</b>	<b>\$ 12,324,031</b>	<b>\$ 12,425,264</b>

### 2023 Goals- Fire Department

Emphasize public education efforts including but not limited to participation in Fire Prevention Week activities, host annual open house, and offer CPR classes at various points throughout the year.

Enhance Fire Department operation through employee development and training, in both core and advanced skill sets, allowing the department to create a team of future leaders.

Develop/Monitor the Community Risk Reduction Program based on data available to the department. This is a multistep and ongoing process that will include staff, resident and stakeholder input. Once implementation is complete, review of risks/root causes will take place regularly to ensure adequacy of risk reduction strategies.

### Long term Goals

Continue to apply for existing grants, while researching new grant opportunities to maintain or increase service delivery to the community.

Explore opportunities for expanding collaboration with neighboring agencies regarding public safety services.

Review and Update the Fire Departments strategic plan to provide priority goals and objects for the department covering a five year span. Evaluate plan's effectiveness and revise as needed annually.

Account Description			FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Estimate	FY 23 Budget
<b>FIRE GENERAL</b>							
<b>50-Salaries</b>							
01404000	50010	SALARIES AND WAGES	\$459,880	\$482,363	\$489,339	\$489,339	\$487,931
01404000	50020	OVERTIME	\$2,953	\$0	\$0	\$0	\$0
		Total Salaries and Wages	\$462,833	\$482,363	\$489,339	\$489,339	\$487,931
<b>51-Benefits</b>							
01404000	51041	SICK LEAVE BUY BACK	\$0	\$0	\$7,773	\$7,773	\$3,986
01404000	51050	POST EMPLOYMENT HEALTH PLAN	\$9,486	\$5,870	\$13,102	\$13,102	\$9,864
01404000	52065	FICA CONTRIBUTION	\$14,622	\$12,347	\$14,506	\$14,506	\$14,775
01404000	52130	GROUP HEALTH INSURANCE	\$53,127	\$63,432	\$82,200	\$82,200	\$60,759
		Total Benefits	\$77,235	\$81,649	\$117,581	\$117,581	\$89,384
<b>52-Contractual</b>							
01404000	53110	PROFESSIONAL DEVELOPMENT	\$9,654	\$11,539	\$12,100	\$6,020	\$12,100
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		CONFERENCE/SEMINARS					\$5,000
		TUITION REIMBURSEMENT					\$3,600
		CHIEF FIRE OFFICER					\$3,500
						<i>Detail Total</i>	\$12,100
01404000	54250	TRAVEL AND LODGING	\$382	\$3,494	\$4,000	\$4,000	\$4,500
01404000	54270	PRINTING AND DUPLICATING	\$112	\$0	\$200	\$100	\$200
01404000	54275	VEH. MAINT. CHARGEBACK	\$380,000	\$382,000	\$383,810	\$383,810	\$423,023
01404000	54280	LIABILITY INS CHARGEBACK	\$165,000	\$165,000	\$165,000	\$165,000	\$25,172

Account Description			FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Estimate	FY 23 Budget
01404000	54285	VEH. REPL CHARGEBACK	\$465,000	\$480,000	\$480,000	\$480,000	\$366,267
01404000	5E+05	EQUIPMENT CHARGEBACK	\$27,000	\$28,350	\$29,201	\$29,201	\$112,679
01404000	54295	BUILDING & LAND CHARGEBACK	\$41,000	\$43,050	\$43,050	\$43,050	\$75,550
01404000	54310	POSTAGE	\$530	\$10	\$300	\$300	\$300
01404000	54610	PROFESSIONAL SERVICES	\$4,021	\$4,054	\$15,000	\$13,200	\$1,200
<i>Line Item Detail Description</i>						<i>Detail Total</i>	
<i>FIREHOUSE SOFTWARE ARCHIVE</i>						<i>\$1,200</i>	
						<i>Detail Total</i>	
						<i>\$1,200</i>	
01404000	54630	DUES AND SUBSCRIPTIONS	\$1,020	\$935	\$1,105	\$1,105	\$1,105
<i>Line Item Detail Description</i>						<i>Detail Total</i>	
<i>METRO FIRE CHIEFS ASSOC</i>						<i>\$80</i>	
<i>IL FIRE CHIEFS ASSOC</i>						<i>\$450</i>	
<i>INTL ASSOC OF FIRE CHIEFS</i>						<i>\$420</i>	
<i>FIRE ADMIN ASSOC</i>						<i>\$55</i>	
<i>FIRE INSPECTORS</i>						<i>\$100</i>	
						<i>Detail Total</i>	
						<i>\$1,105</i>	
01404000	54640	OUTSIDE REPAIRS AND MAINTENANCE	\$0	\$0	\$100	\$0	\$0
Total Contractual Services			\$1,093,719	\$1,118,432	\$1,133,866	\$1,125,786	\$1,022,096
53-Supplies							
01404000	56100	UNIFORM AND CLOTHING	\$2,678	\$2,075	\$3,500	\$3,500	\$4,000

Account Description			FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Estimate	FY 23 Budget
01404000	56210	OFFICE SUPPLIES	\$371	\$349	\$500	\$450	\$3,500
			<i>Line Item Detail Description</i>		<i>Detail Total</i>		
			<i>STATION 15 SHREDDER</i>		<i>\$3,000</i>		
			<i>MISC. SUPPLIES</i>		<i>\$500</i>		
					<i>Detail Total</i>		
					<i>\$3,500</i>		
01404000	56220	OPERATING SUPPLIES	\$429	\$480	\$500	\$400	\$500
01404000	56240	BOOKS AND PUBLICATIONS	\$60	\$150	\$1,200	\$775	\$500
Total Supplies			\$3,538	\$3,054	\$5,700	\$5,125	\$8,500
57-FIRE PENSION							
01404000	52063	EMP CONTRIB FIRE PENSION	\$4,400,366	\$4,356,483	\$4,257,000	\$4,257,000	\$4,257,000
Total Pension Expense			\$4,400,366	\$4,356,483	\$4,257,000	\$4,257,000	\$4,257,000
59-IMRF PENSION							
01404000	52061	RETIREMENT PLAN CONTRIBUTION	\$13,030	\$13,232	\$11,230	\$11,230	\$8,815
Total IMRF Pension			\$13,030	\$13,232	\$11,230	\$11,230	\$8,815
Total Fire-General Expense			\$6,050,721	\$6,055,213	\$6,014,716	\$6,006,061	\$5,873,726
FIRE OPERATIONS							
50-Salaries							
01404010	50010	SALARIES AND WAGES	\$4,681,625	\$4,678,868	\$4,909,610	\$4,909,610	\$5,000,885
01404010	50020	OVERTIME	\$368,126	\$476,233	\$450,000	\$450,000	\$450,000
01404010	50100	ACTING PAY	\$28,695	\$31,129	\$25,000	\$25,000	\$25,000
01404010	50150	HOLIDAY PAY	\$265,063	\$287,863	\$235,000	\$235,000	\$235,000
01404010	50200	PERCEPTOR PAY	\$1,897	\$641	\$1,500	\$1,500	\$1,500
Total Salaries			\$5,345,406	\$5,474,734	\$5,621,110	\$5,621,110	\$5,712,385

Account Description			FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Estimate	FY 23 Budget
51-Benefits							
01404010	51041	SICK LEAVE BUY BACK	\$9,922	\$21,298	\$65,801	\$65,801	\$60,733
01404010	51050	POST EMPLOY. HEALTH PLAN	\$65,925	\$59,760	\$90,441	\$90,441	\$88,876
01404010	52065	FICA CONTRIBUTION	\$76,435	\$78,076	\$79,685	\$79,685	\$82,160
01404010	52130	GROUP HEALTH INSURANCE	\$1,100,112	\$1,163,858	\$1,204,728	\$1,204,728	\$1,212,892
		Total Benefits	\$1,252,394	\$1,322,992	\$1,440,655	\$1,440,655	\$1,444,661

52-Contractual

01404010	53090	PHYSICAL EXAMS	\$20,829	\$26,863	\$35,000	\$35,000	\$37,000
01404010	53110	PROFESSIONAL DEVELOPMENT	\$27,444	\$45,791	\$77,750	\$57,250	\$77,750

*Line Item Detail Description*

*Detail Total*

		<i>STATE REQUIRED SCHOOLS/SEMINARS</i>					<i>\$15,000</i>
		<i>FIRE INVESTIGATION CLASS/CONF</i>					<i>\$1,600</i>
		<i>EMS CLASS/SEMINARS</i>					<i>\$500</i>
		<i>FIRE OFFICER</i>					<i>\$6,600</i>
		<i>INCIDENT COMMAND CERT</i>					<i>\$2,500</i>
		<i>COLLEGE TUITION</i>					<i>\$39,000</i>
		<i>EMS SYSTEM ENTRY</i>					<i>\$150</i>
		<i>FIRE INSTRUCTOR CONF (FDIC)</i>					<i>\$400</i>
		<i>HONOR GUARD CONF</i>					<i>\$1,500</i>
		<i>NIPSTA FIRE ACADEMY-NEW HIRES</i>					<i>\$4,000</i>
		<i>FIRE INVESTIGATOR- CONT EDUCATION</i>					<i>\$6,500</i>
							<i>\$77,750</i>
						<i>Detail Total</i>	<i>\$77,750</i>

Account Description			FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Estimate	FY 23 Budget
01404010	54250	TRAVEL AND LODGING	\$1,956	\$2,677	\$4,250	\$3,350	\$4,750
			<i>Line Item Detail Description</i>		<i>Detail Total</i>		
			<i>STATE REQUIRED SCHOOL/SEMINAR</i>				<i>\$1,200</i>
			<i>EMS CLASSES</i>				<i>\$600</i>
			<i>HONOR GUARD CONF</i>				<i>\$500</i>
			<i>FIRE COMMUNICATIONS CONF</i>				<i>\$750</i>
			<i>FIRE INSTRUCTOR CONF (FDIC)</i>				<i>\$1,700</i>
					<i>Detail Total</i>		<i>\$4,750</i>
01404010	54270	PRINTING AND DUPLICATING	\$308	\$111	\$850	\$850	\$850
			<i>Line Item Detail Description</i>		<i>Detail Total</i>		
			<i>EMS POLICY &amp; PROCEDURE</i>				<i>\$350</i>
			<i>FORMS</i>				<i>\$500</i>
					<i>Detail Total</i>		<i>\$850</i>
01404010	54610	PROFESSIONAL SERVICES	\$21,272	\$15,107	\$26,285	\$29,500	\$31,635
			<i>Line Item Detail Description</i>		<i>Detail Total</i>		
			<i>EMS-NWCH ADMIN SUPPORT</i>				<i>\$8,000</i>
			<i>EMS-NWCH WEBSITE IT SUPPORT</i>				<i>\$40</i>
			<i>EMS-NWCH IT SUPPORT</i>				<i>\$625</i>
			<i>EMS-IDPH INSP AMBULANCE</i>				<i>\$80</i>
			<i>EMS-CPR INSTRUCTOR RECERT</i>				<i>\$2,000</i>
			<i>FPB-FSCI NORTHROP</i>				<i>\$2,500</i>
			<i>TARGET SOLUTIONS TRNG SOFTWARE</i>				<i>\$4,600</i>
			<i>FIRE HOSE TESTING CONTRACT</i>				<i>\$5,000</i>

Account Description			FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Estimate	FY 23 Budget
IMAGE TREND ANNUAL MAINT.							\$2,610
HIREBACK APP							\$180
SCHEDULING SOFTWARE							\$6,000
							<i>Detail Total</i>
							\$31,635
01404010	54630	DUES AND SUBSCRIPTIONS	\$1,259	\$478	\$1,350	\$1,350	\$1,900
							<i>Detail Total</i>
EMS- STATE PMEDIC LIC RENEWAL							\$500
EMS-CPR AFFILIATION							\$300
INVESTIGATOR ARSON STRIKE FORCE							\$75
INVESTIGATOR -IAII / IL IAAI							\$200
INVESTIGATOR- TRI COUNTY TASK FORCE							\$75
HONOR GUARD							\$750
							<i>Detail Total</i>
							\$1,900
01404010	54640	OUTSIDE REPAIR AND MAINTENANCE	\$9,885	\$15,524	\$31,650	\$30,175	\$31,650
							<i>Detail Total</i>
VEH-AERIAL LADDER TEST							\$1,500
EQPT-LADDER REPAIR							\$200
EQPT-LADDER TESTING							\$2,000
SCBA-COMPRESSOR							\$4,200
METER-GAS MONITOR REPAIR (4)							\$300
STATION-APPLIANCE REPAIR							\$1,250
EQPT- MISC REPAIRS							\$500
VEH.-EXTINGUISHER INSPECTION							\$1,000

Account Description			FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Estimate	FY 23 Budget
METER-ULTRA TRAC REPAIRS							\$300
EQPT-SAW/SMALL ENGINE							\$1,000
EMS-EQPT REPAIR							\$500
EMS-AED/LP SERVICE CONTRACT							\$9,000
SCBA-AIRPACK MAINTENANCE							\$3,000
EXHAUST MAINTENANCE CONTRACT							\$1,400
STRETCHER REPAIRS							\$1,500
FITNESS EQPT MAINTENANCE							\$1,000
STATION MAINTENANCE							\$2,500
SCBA-HYDROSTATIC TESTING							\$500
							<i>Detail Total</i>
							\$31,650
Total Contractual Services			\$82,953	\$106,551	\$177,135	\$157,475	\$185,535
53-Supplies							
01404010	56100	UNIFORMS AND CLOTHING	\$55,338	\$49,279	\$62,300	\$62,300	\$62,300
							<i>Line Item Detail Description</i>
							<i>Detail Total</i>
GLOVES/HELMETS/PATCHES							\$7,000
TURN OUT GEAR							\$12,000
NFPA TURNOUT MAINT							\$6,000
UNIFORM AND CLOTHING PER CONTRACT							\$29,400
DRESS UNIFORM BADGES & PINS							\$1,400
UNIFORM AND CLOTHING NEW HIRES							\$6,000
HONOR GUARD							\$500
							<i>Detail Total</i>
							\$62,300

Account Description		FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Estimate	FY 23 Budget
01404010	56220 OPERATING SUPPLIES	\$25,393	\$25,135	\$34,010	\$31,610	\$36,010

<i>Line Item Detail Description</i>	<i>Detail Total</i>
<i>EQPT-RESCUE</i>	<i>\$700</i>
<i>EQPT-FIRE SUPPRESSION</i>	<i>\$1,500</i>
<i>SCBA-BATTERIES</i>	<i>\$300</i>
<i>EQPT-BATTERIES &amp; LIGHTS</i>	<i>\$1,000</i>
<i>SCBA CLEANING SUPPLIES</i>	<i>\$200</i>
<i>VEH-MISC. CLEANERS</i>	<i>\$500</i>
<i>EQPT- HEARING &amp; EYE PROTECTION</i>	<i>\$500</i>
<i>METER-CALIBRATION GAS</i>	<i>\$1,000</i>
<i>STATION-KITCHEN SUPPLIES</i>	<i>\$500</i>
<i>EMS- PPE GLOVES/GOWNS/MASKS</i>	<i>\$5,000</i>
<i>EMS- HEART MONITOR PAPER</i>	<i>\$150</i>
<i>EMS- DRUGS &amp; SUPPLIES</i>	<i>\$5,000</i>
<i>EMS- DIAGNOSTIC PEN LIGHTS</i>	<i>\$100</i>
<i>EMS-CPR DISPOSABLE LUNG/AED</i>	<i>\$500</i>
<i>EMS-CPR CLASSROOM MATERIALS</i>	<i>\$500</i>
<i>EMS-CLEANING/DISINFECTANTS</i>	<i>\$1,500</i>
<i>EMS-CPR CARDS</i>	<i>\$3,500</i>
<i>EMS-AED REPLACEMENT PADS</i>	<i>\$1,000</i>
<i>PUBLIC EDUCATION- MISC SUPPLIES</i>	<i>\$3,400</i>
<i>TRAINING- MISC SUPPLIES</i>	<i>\$2,500</i>
<i>EMS-OXYGEN SERVICE</i>	<i>\$2,600</i>

Account Description			FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Estimate	FY 23 Budget
METER- METER SENSOR							\$500
FIRE FIGHTING FOAM							\$1,500
BANNER GUARD							\$60
APPARATUS CLEANING SOAP							\$1,000
PUBLIC ED- SMOKE/CO DETECTOR PROGRAM							\$1,000
							<i>Detail Total</i>
							\$36,010
01404010	56230	SMALL TOOLS AND EQP	\$36,446	\$38,649	\$29,100	\$30,400	\$30,100
							<i>Line Item Detail Description</i>
							<i>Detail Total</i>
FIRE-REPLCE TOOLS & EQPT							\$8,000
FIRE-MISC TOOL REPAIR							\$600
EMS- 12 LEAD CABLES							\$1,000
EMS-MISC EQPT							\$6,000
HOSE							\$5,000
HOSE FITTINGS							\$1,500
EMS-RTF VESTS/HELMETS							\$6,000
BOX LIGHS							\$500
INVESTIGATIONS- TOOLS & EQPT							\$1,000
TRAUMA BAGS							\$500
							<i>Detail Total</i>
							\$30,100

Account Description			FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Estimate	FY 23 Budget
01404010	56240	BOOKS AND PUBLICATIONS	\$1,495	\$1,884	\$2,645	\$2,170	\$2,200
			<i>Line Item Detail Description</i>		<i>Detail Total</i>		
			<i>IFSTA MANUALS</i>		<i>\$705</i>		
			<i>FPS-NFPA STANDARDS</i>		<i>\$1,495</i>		
					<i>Detail Total</i>		<i>\$2,200</i>
01404010	57280	REPAIR AND MAINT. SUPPLIES	\$1,047	\$1,067	\$2,400	\$2,400	\$2,000
			<i>Line Item Detail Description</i>		<i>Detail Total</i>		
			<i>SCBA-FACEPIECES</i>		<i>\$1,600</i>		
			<i>SCBA- COMPRESSOR OIL</i>		<i>\$100</i>		
			<i>FIRE-MISC REPAIRS</i>		<i>\$300</i>		
					<i>Detail Total</i>		<i>\$2,000</i>
Total Supplies			\$119,719	\$116,014	\$130,455	\$128,880	\$132,610
Total Fire Ops Expense			\$6,800,472	\$7,020,291	\$7,369,355	\$7,348,120	\$7,475,191
Fire-Special							
50-Salaries							
01404020	50020	OVERTIME	\$32,902	\$21,724	\$40,000	\$40,000	\$40,000
Total Salaries			\$32,902	\$21,724	\$40,000	\$40,000	\$40,000
51-Benefits							
01404020	52065	FICA CONTRIBUTION	(\$12)	\$0	\$376	\$376	\$725
Total Benefits			(\$12)	\$0	\$376	\$376	\$725

Account Description			FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Estimate	FY 23 Budget
52-Contractual							
01404020	53110	PROFESSIONAL DEV.	\$0	\$0	\$7,300	\$6,600	\$9,500
						<i>Detail Total</i>	
		<i>SWIFTWATER CERTIFICATION</i>					<i>\$2,500</i>
		<i>SWIFTWATER ADV TRAINING</i>					<i>\$2,000</i>
		<i>TECH RESCUE TRAINING</i>					<i>\$5,000</i>
						<i>Detail Total</i>	
							<i>\$9,500</i>
01404020	54630	DUES AND SUBSCRIPTIONS	\$14,805	\$14,995	\$14,813	\$16,285	\$14,813
						<i>Detail Total</i>	
		<i>MABAS DUES</i>					<i>\$5,000</i>
		<i>COMBINED SPECIAL RESCUE FEE</i>					<i>\$9,813</i>
						<i>Detail Total</i>	
							<i>\$14,813</i>
01303020	54640	OUTSIDE REPAIR & MAINT.	\$0	\$0	\$200	\$200	\$200
						<i>Detail Total</i>	
		<i>HAZMAT EQPT REPAIR</i>					<i>\$200</i>
						<i>Detail Total</i>	
							<i>\$200</i>
Total Contractual Services			\$14,805	\$14,995	\$22,313	\$23,085	\$24,513

Account Description			FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Estimate	FY 23 Budget
53-Supplies							
01404020	56220	OPERATING SUPPLIES	\$7,217	\$2,500	\$2,800	\$2,800	\$2,800
						<i>Detail Total</i>	
		<i>TRT-HARDWARE AND SUPPLIES</i>					<i>\$2,500</i>
		<i>HAZMAT LEVEL B SUITES</i>					<i>\$100</i>
		<i>HAZMAT ENTRY SUITES- REIMB</i>					<i>\$100</i>
		<i>HAZMAT MITIGATION EQPT</i>					<i>\$100</i>
						<i>Detail Total</i>	
							<i>\$2,800</i>
01404020	56230	SMALL TOOLS AND EQP	\$5,516	\$2,793	\$4,950	\$4,650	\$5,500
						<i>Detail Total</i>	
		<i>HAZMAT-DECON REPLACEMENT</i>					<i>\$200</i>
		<i>TRT EQPT</i>					<i>\$1,500</i>
		<i>HAZMAT- MITIGATION EQPT</i>					<i>\$400</i>
		<i>HAZMAT- CONTAINMENT POOLS</i>					<i>\$400</i>
		<i>WATER RESCUE EQPT</i>					<i>\$1,500</i>
		<i>TRT SHORING STRUTS</i>					<i>\$1,500</i>
						<i>Detail Total</i>	
							<i>\$5,500</i>
Total Supplies			\$12,733	\$5,293	\$7,750	\$7,450	\$8,300
Total Fire Special Expense			\$60,428	\$42,012	\$70,439	\$70,911	\$73,538

## PUBLIC WORKS DEPARTMENT

The Public Works Department enhances the living and working environment of Rolling Meadows 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. From FY 2017 to FY 2022, the Community Development Department was placed under the supervision of the Public Works Department. In FY 2023, Community Development has returned to its own department.

	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated Projection	FY 2023 Budget
<b>Expenditures</b>					
<b>Public Works &amp; Community Development</b>					
Salaries	\$ 2,284,466	\$ 2,197,967	\$ 2,466,716	\$ 2,453,216	\$ 1,778,596
Benefits	707,557	711,373	742,884	742,884	519,987
IMRF	369,539	333,807	318,588	318,588	167,572
Contractual Services	669,202	597,725	458,705	408,375	238,775
Supplies	20,504	15,202	30,600	29,025	22,000
<b>Total Public Works Department</b>	<b>\$ 4,051,267</b>	<b>\$ 3,856,074</b>	<b>\$ 4,017,493</b>	<b>\$ 3,952,088</b>	<b>\$ 2,726,930</b>

### 2023 Goals- Public Works Department

Complete the ongoing study to evaluate the City’s water system. Use the study to evaluate the need for additional water storage, interconnections with other municipalities and the need for maintaining existing well systems for emergency operations.

Identify, explore and implement sustainability and green initiatives.

Utilize technology to assist with daily department operations. Implementation of Energov to support Community Development along with introducing the use of the “work orders” function to support water operations and utility billing.

### Long term Goals of the Public Works Department

Enhance the quality of life for residents by continuing the annual street programming, reviewing maintenance of utility infrastructure through engineering studies, including water mains and continually review storm water management capabilities.

Account Description			FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Estimate	FY 23 Budget
<b>PUBLIC WORKS</b>							
<b>50-Salaries</b>							
01707000	50010	SALARIES AND WAGES	\$791,333	\$620,901	\$562,382	\$65,382	\$668,413
01707000	50020	OVERTIME	\$8,074	\$4,743	\$12,000	\$12,000	\$12,000
		Total Salaries and Wages	\$799,407	\$625,644	\$574,382	\$77,382	\$680,413
<b>51-Benefits</b>							
01707000	51041	SICK LEAVE BUY BACK	\$5,126	\$1,915	\$2,344	\$2,344	\$2,414
01707000	51050	POST EMPLOYMENT HEALTH PLAN	\$8,581	\$4,509	\$5,328	\$5,328	\$7,850
01707000	52065	FICA CONTRIBUTION	\$59,685	\$46,658	\$48,901	\$48,901	\$51,648
01707000	52130	GROUP HEALTH INSURANCE	\$113,436	\$82,857	\$86,960	\$86,960	\$90,273
		Total Benefits	\$186,828	\$135,939	\$143,533	\$143,533	\$152,185
<b>52-Contractual</b>							
01707000	53110	PROFESSIONAL DEVELOPMENT	\$6,214	\$1,542	\$5,750	\$5,500	\$3,500
		<i>Line Item Detail Description</i>					<i>Detail Total</i>
		APWA CONFERENCE AND TRAINING					\$2,500
		IRMA INJURY PREVENTION PROGRAM					\$250
		APA CONFERENCE/TRAINING					\$750
							<i>Detail Total</i>
							\$3,500
01707000	54250	TRAVEL AND LODGING	\$30	\$286	\$1,500	\$1,500	\$1,500
		<i>Line Item Detail Description</i>					<i>Detail Total</i>
		APWA/APA CONFERENCE					\$1,500
							<i>Detail Total</i>
							\$1,500

		Account Description	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Estimate	FY 23 Budget
01707000	54260	ADVERTISING	\$3,097	\$1,962	\$1,800	\$1,800	\$1,800
01707000	54270	PRINTING AND DUPLICATING	\$21	\$0	\$1,200	\$700	\$1,200
01707000	54275	VEH. MAINTENANCE CHARGEBACK	\$40,000	\$40,500	\$40,401	\$40,401	\$44,529
01707000	54280	LIABILITY INS CHARGEBACK	\$54,000	\$54,000	\$54,000	\$54,000	\$8,238
01707000	54285	VEH REPLACEMENT CHGBK	\$35,000	\$37,000	\$37,000	\$37,000	\$28,233
01707000	54286	EQUIPMENT CHARGEBACK	\$15,750	\$16,700	\$17,050	\$17,050	\$65,792
01707000	54290	UTILITIES	\$53,328	\$60,842	\$61,000	\$61,000	\$61,000

*Line Item Detail Description*

*Detail Total*

*NATURAL GAS AND ELECTRIC*

\$47,000

*WATER AND SEWER*

\$14,000

*Detail Total*

\$61,000

01707000	54295	BUILDING AND LAND CHARGEBACK	\$30,000	\$30,000	\$30,000	\$30,000	\$52,648
01707000	54300	TELECOMMUNICATIONS	\$3,577	\$2,951	\$4,000	\$4,000	\$4,000
01707000	54310	POSTAGE	\$1,529	\$2,021	\$2,000	\$2,000	\$2,000
01707000	54610	PROFESSIONAL SERVICES	\$0	\$1,221	\$1,500	\$30,000	\$1,500
01707000	54617	SENIOR SNOW PLOW SERVICES	\$7,480	\$10,920	\$20,000	\$20,000	\$20,000
01707000	54630	DUES AND SUBSCRIPTIONS	\$462	\$605	\$2,000	\$2,500	\$2,500

*Line Item Detail Description*

*Detail Total*

*APWA MEMBERSHIP*

\$1,250

*ILLINOIS MUTUAL AID  
NETWORK  
APA/AICP*

\$250

\$750

*IPWMAN YEARLY DUES*

\$250

*Detail Total*

\$2,500

Account Description			FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Estimate	FY 23 Budget
01707000	54640	OUTSIDE REPAIR AND MAINT.	\$0	\$0	\$1,200	\$0	\$1,200
01707000	54850	RECORDS STORAGE SERVICES	\$0	\$1,983	\$2,000	\$2,000	\$2,000
		Total Contractual Services	\$250,488	\$262,533	\$282,401	\$309,451	\$301,640
53-Supplies							
01707000	56100	UNIFORM AND CLOTHING	\$2,732	\$1,720	\$4,000	\$4,000	\$4,000
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		UNIFORM AND CLOTHING					\$2,500
		SAFETY EQPT					\$1,500
					<i>Detail Total</i>		\$4,000
01707000	56210	OFFICE SUPPLIES	\$2,476	\$1,974	\$2,200	\$2,200	\$2,200
01707000	56220	OPERATING SUPPLIES	\$2,194	\$1,149	\$2,000	\$2,000	\$2,000
01707000	56230	SMALL TOOLS AND EQPT	\$0	\$49	\$200	\$200	\$200
01707000	56240	BOOKS AND PUBLICATIONS	\$250	\$12	\$200	\$200	\$200
01707000	56700	FURNITURE REPLACEMENT	\$0	\$0	\$1,000	\$1,000	\$1,000
		Total Supplies	\$7,652	\$4,904	\$9,600	\$9,600	\$9,600
59-IMRF PENSION							
01707000	52061	RETIREMENT PLAN CONTRIBUTION	\$128,552	\$96,675	\$81,746	\$81,746	\$63,154
		TOTAL IMRF PENSION	\$128,552	\$96,675	\$81,746	\$81,746	\$63,154
		TOTAL EXPENSES	\$1,372,927	\$1,125,695	\$1,091,662	\$621,712	\$1,206,992

Account Description			FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Estimate	FY 23 Budget
<b>STREETS AND FORESTRY</b>							
<b>50-Salaries</b>							
01707020	50010	SALARIES AND WAGES	\$793,231	\$804,885	\$827,415	\$827,415	\$992,183
01707020	50015	SEASONAL SALARIES/WAGES	\$0	\$0	\$16,000	\$16,000	\$16,000
01707020	50020	OVERTIME	\$51,406	\$103,751	\$90,000	\$90,000	\$90,000
		Total Salaries and Wages	\$844,637	\$908,636	\$933,415	\$933,415	\$1,098,183
<b>51-Benefits</b>							
01707020	51041	SICK LEAVE BUY BACK	\$0	\$3,023	\$7,659	\$7,659	\$10,329
01707020	51050	POST EMPLOYMENT HEALTH PLAN	\$15,756	\$20,305	\$18,622	\$18,622	\$22,209
01707020	52065	FICA CONTRIBUTION	\$60,386	\$66,404	\$74,979	\$74,979	\$83,493
01707020	52130	GROUP HEALTH INSURANCE	\$246,782	\$253,661	\$242,111	\$242,111	\$251,771
		Total Benefits	\$322,924	\$343,393	\$343,371	\$343,371	\$367,802
<b>52-Contractual</b>							
01707020	53110	PROFESSIONAL DEVELOPMENT	\$2,335	\$258	\$7,100	\$6,350	\$7,100
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		<i>IPSI/MAPSI SEMINAR (2)</i>					\$1,600
		<i>APWA CONFERENCE</i>					\$1,000
		<i>IRMA PROGRAM/TRAINING</i>					\$1,000
		<i>EMPLOYEE DEVELOPMENT</i>					\$1,500
		<i>OPERATOR TRAINING</i>					\$2,000
					<i>Detail Total</i>		\$7,100
01707020	54250	TRAVEL AND LODGING	\$0	\$1,366	\$4,000	\$4,000	\$4,000
01707020	54300	TELECOMMUNICATIONS	\$2,150	\$3,293	\$5,000	\$5,000	\$5,000

Account Description			FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Estimate	FY 23 Budget
01707020	54611	OTHER SERVICES	\$2,886	\$0	\$0	\$0	\$0
01707020	54630	DUES AND SUBSCRIPTIONS	\$0	\$300	\$475	\$475	\$475
			<i>Line Item Detail Description</i>			<i>Detail Total</i>	
			<i>IL ARBORIST ASSOC CERTIFICATE</i>			\$300	
			<i>INTL ARBORIST SOCIETY</i>			\$175	
			<i>Detail Total</i>			\$475	
01707020	54640	OUTSIDE REPAIR AND MAINT.	\$22,054	\$137,959	\$65,000	\$67,500	\$75,000
			<i>Line Item Detail Description</i>			<i>Detail Total</i>	
			<i>TREE REMOVAL</i>			\$16,000	
			<i>TREE SAFETY/PRUNING MAINTENANCE</i>			\$57,500	
			<i>AERIAL EQPT SAFETY INSPECTIONS</i>			\$1,500	
			<i>Detail Total</i>			\$75,000	
01707020	54645	TREE REPLACEMENT	\$26,982	\$25,892	\$25,000	\$25,100	\$30,000
01707020	54900	DISPOSAL/DEBRIS/WASTE	\$2,030	\$0	\$1,000	\$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			\$58,437	\$169,068	\$107,575	\$109,425	\$122,575

Account Description			FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Estimate	FY 23 Budget	
53-Supplies								
01707020	56100	UNIFORM AND CLOTHING	\$5,004	\$4,807	\$6,400	\$7,200	\$8,400	
						<i>Detail Total</i>		
		<i>UNIFORM AND CLOTHING</i>					\$6,400	
		<i>SAFETY EQPT</i>					\$2,000	
						<i>Detail Total</i>		
							\$8,400	
01707020	56220	OPERATING SUPPLIES	\$530	\$367	\$3,300	\$2,000	\$2,000	
						<i>Detail Total</i>		
		<i>SITE RESTORATION MATERIALS</i>					\$500	
		<i>LANDSCAPING AND TREE SUPPLIES</i>					\$1,000	
		<i>TREE WATERING "GATORS"</i>					\$500	
						<i>Detail Total</i>		
							\$2,000	
01707020	56230	SMALL TOOLS AND EQPT	\$1,812	\$0	\$3,000	\$2,000	\$2,000	
						<i>Detail Total</i>		
		<i>EQPT REPLACEMENT OR REPAIR</i>					\$1,000	
		<i>FORESTRY TOOLS AND EQPT</i>					\$800	
		<i>HAND TOOLS</i>					\$200	
						<i>Detail Total</i>		
							\$2,000	
Total Supplies			\$7,346	\$5,174	\$12,700	\$11,200	\$12,400	
59-IMRF PENSION								
01707020	52061	RETIREMENT PLAN CONTRIBUTION	\$134,774	\$137,137	\$127,051	\$127,051	\$104,418	
TOTAL IMRF PENSION			\$134,774	\$137,137	\$127,051	\$127,051	\$104,418	
TOTAL EXPENSES			\$1,368,118	\$1,563,408	\$1,524,112	\$1,524,462	\$1,705,378	

## COMMUNITY DEVELOPMENT 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. From FY 2017 to FY 2022, the Community Development Department was placed under the supervision of the Public Works Department. In FY 2023, Community Development has returned to its own department.

	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated Projection	FY 2023 Budget
<b>Expenditures</b>					
<b>Public Works &amp; Community Development</b>					
Salaries	\$ -	\$ -	\$ -	\$ -	\$ 988,038
Benefits	0	0	0	0	301,106
IMRF	0	0	0	0	92,673
Contractual Services	0	0	0	0	231,110
Supplies	0	0	0	0	7,200
<b>Total Public Works Department</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,620,127</b>

**Notes:**

1) As a reminder, in FY 2017, the City shifted the Community Development Department to a division of the Public Works Department until FY 2023. Starting In FY 2023, Community Development is back to its own department.

2023 Goals- Public Works Department

Monitor and evaluate department operations during transition year moving from operating under Public Works department.

Identify, explore and implement sustainability and green initiatives.

Utilize technology to assist with daily department operations including but not limited to the implementation of Energov.

Long term Goals

Develop an Employee Succession plan within the department

Explore opportunities for expanding collaboration with neighboring agencies regarding senior services.

Create a department strategic plan to provide priority goals and objectives covering a five year span.  
Evaluate plan effectiveness and revise as needed.

Account Description			FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Estimate	FY 23 Budget
Community Development 50-Salaries							
01707010	50010	SALARIES AND WAGES	\$640,150	\$661,829	\$853,419	\$853,419	\$975,038
01707010	50015	SEASONAL SALARIES/WAGES	\$0	\$0	\$8,000	\$0	\$8,000
01707010	50020	OVERTIME	\$272	\$1,899	\$7,500	\$2,000	\$5,000
		Total Salaries and Wages	\$640,422	\$663,728	\$868,919	\$855,419	\$988,038
51-Benefits							
01707010	51050	POST EMPLOYMENT HEALTH PLAN	\$3,065	\$4,022	\$4,158	\$4,158	\$4,725
01707010	52065	FICA CONTRIBUTION	\$48,620	\$50,357	\$64,760	\$64,760	\$74,052
01707010	52130	GROUP HEALTH INSURANCE	\$146,121	\$177,662	\$187,062	\$187,062	\$222,329
		Total Benefits	\$197,806	\$232,041	\$255,980	\$255,980	\$301,106
52-Contractual							
01707010	53110	PROFESSIONAL DEVELOPMENT	\$3,567	\$2,680	\$9,600	\$7,500	\$9,600
		<i>Line Item Detail Description</i>				<i>Detail</i>	
		ICC CERT RENEWAL					\$2,000
		NWBOCA MEETING					\$1,000
		SEMINARS AND CERTIFICATIONS					\$2,000
		PROFESSIONAL EDUCATION					\$3,000
		APA (2)					\$1,600
						<i>Detail Total</i>	\$9,600

Account Description			FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Estimate	FY 23 Budget
01707010	54250	TRAVEL AND LODGING	\$0	\$2,549	\$2,200	\$1,100	\$2,200
			<i>Line Item Detail Description</i>			<i>Detail Total</i>	
TRAVEL AND LODGING BUILDING							\$1,200
TRAVEL AND LODGING APA							\$1,000
					<i>Detail Total</i>		\$2,200
01707010	54260	ADVERTISING	\$0	\$135	\$500	\$500	\$500
01707010	54270	PRINTING AND DUPLICATING	\$5,644	\$83	\$5,000	\$1,000	\$2,500
			<i>Line Item Detail Description</i>			<i>Detail Total</i>	
GENERAL							\$1,000
PERMIT AND LICENSE FORMS							\$500
LETTERHEAD							\$1,000
					<i>Detail Total</i>		\$2,500
01707010	54275	VEH. MAINTENANCE CHARGEBACK	\$45,000	\$46,000	\$45,451	\$45,451	\$50,094
01707010	54280	LIABILITY INS CHARGEBACK	\$33,000	\$33,000	\$33,000	\$33,000	\$5,034
01707010	54286	VEH. REPLACEMENT CHARGEBACK	\$50,000	\$52,000	\$52,000	\$52,000	\$39,679
01707010	54295	BUILDING AND LAND CHARGEBACK	\$11,025	\$11,600	\$11,600	\$11,600	\$20,357
01707010	54300	TELECOMMUNICATIONS	\$2,672	\$3,504	\$6,000	\$3,600	\$6,000
01707010	54310	POSTAGE	\$1,925	\$500	\$6,500	\$2,000	\$3,000
01707010	54610	PROFESSIONAL SERVICES	\$197,395	\$323,552	\$195,500	\$141,000	\$195,500
			<i>Line Item Detail Description</i>			<i>Detail Total</i>	
PERMIT SOFTWARE SUPPORT							\$1,500
PLANNING & ZONING REVIEW							\$10,000
BUSINESS LICENSE RENEWAL							\$3,000
PERMIT REVIEW							\$49,000

Account Description			FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Estimate	FY 23 Budget
<i>ELEVATOR INSPECTIONS</i>							\$25,000
<i>STRUCTURAL INSPECTIONS</i>							\$10,000
<i>ENGINEERING REVIEW</i>							\$40,000
<i>BUILDING INSPECTIONS</i>							\$32,000
<i>FIRE REVIEW AND INSPECTIONS</i>							\$25,000
					<i>Detail Total</i>		\$195,500
01707010	54611	OTHER SERVICES	\$6,945	\$4,695	\$18,000	\$8,000	\$4,000
					<i>Line Item Detail Description</i>	<i>Detail Total</i>	
<i>GRASS CUTTING-VACANT PROPERTIES</i>							\$4,000
					<i>Detail Total</i>		\$4,000
01707010	54630	DUES AND SUBSCRIPTIONS	\$1,245	\$1,627	\$2,360	\$1,750	\$2,310
					<i>Line Item Detail Description</i>	<i>Detail Total</i>	
<i>ILLINOIS CODE ENFORCEMENT</i>							\$25
<i>NWBOCA DUES</i>							\$80
<i>ILLINOIS SANITATION LICENSE</i>							\$250
<i>ILLINOIS PUBLIC HEALTH</i>							\$40
<i>IEHA MEMBERSHIP</i>							\$40
<i>ICC MEMBERSHIP</i>							\$200
<i>SBOC MEMBERSHIP</i>							\$75
<i>CODE INSPECTION PERIODICALS</i>							\$500
<i>APA/AICP (2)</i>							\$1,100
					<i>Detail Total</i>		\$2,310
01707010	54640	OUTSIDE REPAIR AND MAINT.	\$0	\$0	\$500	\$500	\$500

Account Description			FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Estimate	FY 23 Budget
01707000	54850	RECORDS STORAGE SERVICES	\$3,858	\$5,000	\$1,000	\$1,000	\$5,000
		Total Contractual Services	\$362,276	\$486,925	\$389,211	\$310,001	\$346,274
53-Supplies							
01707010	56100	UNIFORM AND CLOTHING	\$1,241	\$1,324	\$1,500	\$1,500	\$2,100
01707010	56210	OFFICE SUPPLIES	\$1,694	\$1,134	\$1,400	\$1,400	\$1,400
01707010	56220	OPERATING SUPPLIES	\$922	\$759	\$2,600	\$1,600	\$1,300
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		OFFICE EQPT REPLACEMENT					\$1,000
		ADMIN & INSPECTION SUPPLIES					\$300
						<i>Detail Total</i>	\$1,300
01707010	56230	SMALL TOOLS AND EQPT	\$664	\$212	\$500	\$250	\$500
01707010	56240	BOOKS AND PUBLICATIONS	\$985	\$1,695	\$2,300	\$3,475	\$1,900
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		CODE & REFERENCE MATERIALS					\$400
		SIDWELL PROPERTY & TAX MAPS					\$750
		BUILDING CODE BOOKS					\$750
						<i>Detail Total</i>	\$1,900
		Total Supplies	\$5,506	\$5,124	\$8,300	\$8,225	\$7,200
59-IMRF PENSION							
01707010	52061	RETIREMENT PLAN CONTRIBUTION	\$106,213	\$99,995	\$109,791	\$109,791	\$92,673
		TOTAL IMRF PENSION	\$106,213	\$99,995	\$109,791	\$109,791	\$92,673
		TOTAL EXPENSES	\$1,312,223	\$1,487,813	\$1,632,201	\$1,539,416	\$1,735,291

## 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 2020	FY 2021	FY 2022	FY 2022 Estimated	FY 2023
	Actual	Actual	Budget	Projection	Budget
<b>Expenditures</b>					
OT-Board of Fire/Police *	\$ -	\$ -	\$ 3,000	\$ 3,000	\$ 3,000
Contractual Services	25,108	11,699	44,195	24,745	34,020
Supplies	1,682	299	7,270	7,270	7,270
<b>Total</b>	<b>\$ 26,790</b>	<b>\$ 11,999</b>	<b>\$ 54,465</b>	<b>\$ 35,015</b>	<b>\$ 44,290</b>

**Notes:**

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

Account Description			FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Estimate	FY 23 Budget	
<b>MUSUEM</b>								
<b>52-Contractual</b>								
01808000	54290	UTILITIES	\$1,598	\$1,529	\$3,000	\$3,000	\$3,000	
01808000	54300	TELECOMMUNICATIONS	\$855	\$1,419	\$1,100	\$1,100	\$1,100	
			<i>Line Item Detail Description</i>		<i>Detail Total</i>			
			<i>ALARM</i>		\$400			
			<i>PHONE</i>		\$700			
					<i>Detail Total</i>			
					\$1,100			
01808000	54920	CLEANING SERVICE	\$210	\$0	\$120	\$120	\$120	
			Total Contractual Expenses	\$2,663	\$2,948	\$4,220	\$4,220	\$6,420
			Total Museum Expense	\$2,663	\$2,948	\$4,220	\$4,220	\$6,420
<b>EMERGENCY</b>								
<b>53-Supplies</b>								
01808010	56220	OPERATING SUPPLIES	\$67	\$0	\$2,500	\$2,500	\$2,500	
			Total Supplies Expenses	\$67	\$0	\$2,500	\$2,500	\$2,500
			Total Emergency Expense	\$67	\$0	\$2,500	\$2,500	\$2,500
<b>BOARD OF FIRE AND POLICE</b>								
<b>50-Salaries</b>								
01808020	50020	OVERTIME	\$0	\$0	\$3,000	\$3,000	\$3,000	
			Total Salaries and Wages	\$0	\$0	\$3,000	\$3,000	\$3,000

Account Description			FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Estimate	FY 23 Budget
52-Contractual							
01808020	53110	PROFESSIONAL DEVELOPMENT	\$0	\$0	\$750	\$500	\$750
						<i>Detail Total</i>	
<i>TRAINING AND EDUCATION</i>							\$750
						<i>Detail Total</i>	
\$750							
01808020	54260	ADVERTISING	\$0	\$0	\$800	\$600	\$600
						<i>Detail Total</i>	
<i>LEGAL NOTICES FIRE &amp; POLICE</i>							\$600
						<i>Detail Total</i>	
\$600							
01808020	54270	PRINTING AND DUPLICATING	\$0	\$0	\$250	\$250	\$250
01808020	54310	POSTAGE	\$50	\$0	\$250	\$250	\$250
01808020	54610	PROFESSIONAL SERVICES	\$13,899	\$6,647	\$35,000	\$16,000	\$25,000
						<i>Detail Total</i>	
<i>POLYGRAPH</i>							\$15,000
<i>RECUITMENT SERVICES</i>							\$1,000
<i>LEGAL-FD AND PD</i>							\$4,000
<i>PD/FD TESTING</i>							\$5,000
						<i>Detail Total</i>	
\$25,000							
01808020	54611	OTHER SERVICES	\$6,475	\$0	\$0	\$0	\$0
01808020	54630	DUES AND SUBSCRIPTIONS	\$750	\$0	\$400	\$400	\$400
Total Contractual Services			\$21,174	\$6,647	\$37,450	\$18,000	\$27,250

Account Description			FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Estimate	FY 23 Budget
53-Supplies							
01808020	56220	OPERATING SUPPLIES	\$61	\$58	\$770	\$770	\$770
		Total Supplies	\$61	\$58	\$770	\$770	\$770
		<i>Total Expenses</i>	\$21,235	\$6,705	\$41,220	\$21,770	\$31,020
SAFETY							
53-Supplies							
01808030	56220	OPERATING SUPPLIES	\$664	\$0	\$1,500	\$1,500	\$1,500
		<i>Line Item Detail Description</i>					<i>Detail Total</i>
		MISC SUPPLIES					\$600
		FIRST AID SUPPLIES					\$900
						<i>Detail Total</i>	\$1,500
01808030	56240	BOOKS AND PUBLICATIONS	\$557	\$0	\$500	\$500	\$500
		<i>Line Item Detail Description</i>					<i>Detail Total</i>
		POSTERS					\$300
		SAFETY BOOKLETS & MAGAZINES					\$200
						<i>Detail Total</i>	\$500
		Total Supplies Expense	\$1,221	\$0	\$2,000	\$2,000	\$2,000
		Total Safety Expenses	\$1,221	\$0	\$2,000	\$2,000	\$2,000
EMPLOYEE							
52-Contractual							
01808040	54610	PROFESSIONAL SERVICES	\$94	\$809	\$1,000	\$1,000	\$1,000
		<i>Line Item Detail Description</i>					<i>Detail Total</i>
		EMPLOYEE SUGGESTION PROGRAM					\$1,000
						<i>Detail Total</i>	\$1,000
		Total Contractual Expenses	\$94	\$809	\$1,000	\$1,000	\$1,000

Account Description			FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Estimate	FY 23 Budget
53-Supplies							
01808040	56210	OPERATING SUPPLIES	\$332	\$0	\$1,000	\$1,000	\$1,000
		Total Supplies Expense	\$332	\$0	\$1,000	\$1,000	\$1,000
		Total Employee Expenses	\$426	\$809	\$2,000	\$2,000	\$2,000
URBAN AFFAIRS							
53-Supplies							
01808050	5622	OPERATING SUPPLIES	\$0	\$242	\$1,000	\$1,000	\$1,000
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		<i>SUPPLIES &amp; FLYERS</i>					\$500
		<i>HEALTH DAY ACTIVITIES</i>					\$500
					<i>Detail Total</i>		\$1,000
		Total Supplies Expense	\$0	\$242	\$1,000	\$1,000	\$1,000
		Total Urban Affairs Expense	\$0	\$242	\$1,000	\$1,000	\$1,000
PLANNING							
52-Contractual							
01808060	53110	PROFESSIONAL DEVELOPMENT	\$203	\$0	\$200	\$200	\$225
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		<i>WORKSHOPS/TRAINING</i>					\$225
					<i>Detail Total</i>		\$225
01808060	54260	ADVERTISING	\$951	\$1,295	\$1,100	\$1,100	\$1,100
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		<i>LEGAL NOTICES-REIMBURSABLE</i>					\$1,000
		<i>LEGAL NOTICES</i>					\$100
					<i>Detail Total</i>		\$1,100
01808060	54310	POSTAGE	\$25	\$0	\$225	\$225	\$225
		Total Contractual Expense	\$1,179	\$1,295	\$1,525	\$1,525	\$1,550
		Total Planning Expense	\$1,179	\$1,295	\$1,525	\$1,525	\$1,550

## 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 among 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 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated Projection	FY 2023 Budget
<b>Expenditures</b>					
Salaries	\$ 17,138	\$ 37,769	\$ 50,000	\$ 50,000	\$ 50,000
Contractual Services	785,650	620,343	708,700	605,900	603,000
Supplies	9,399	4,314	9,000	4,100	5,500
Debt Service Transfer	751,713	693,150	715,688	715,688	730,861
Transfer to Refuse Fund	0	142,228	0	0	0
Transfer to Vehicle & Equip	100,000	100,000	100,000	100,000	100,000
Transfer to Local Road Fund	0	100,000	0	0	1,050,000
<b>Total</b>	<b>\$ 1,663,900</b>	<b>\$ 1,697,805</b>	<b>\$ 1,583,388</b>	<b>\$ 1,475,688</b>	<b>\$ 2,539,361</b>



Account Description			FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Estimate	FY 23 Budget
01909000	54610	PROFESSIONAL SERVICES	\$93,350	\$137,848	\$189,500	\$183,500	\$160,000
			<i>Line Item Detail Description</i>		<i>Detail Total</i>		
			<i>AMBULANCE BILLING SERVICES</i>				\$5,000
			<i>COLLECTION AGENCY FEES</i>				\$45,000
			<i>CITYS ANNUAL AUDIT</i>				\$65,000
			<i>WEBSITE MODULE</i>				\$4,000
			<i>WEBSITE HOSTING</i>				\$5,000
			<i>AV STREAMING</i>				\$2,500
			<i>TOBACCO GRANT EDUCATION</i>				\$500
			<i>MISC SERVICES</i>				\$18,000
			<i>CITYWIDE TRAINING/DEVELOPMENT</i>				\$15,000
					<i>Detail Total</i>		\$160,000
01909000	54612	CITY ATTORNEY	\$418,068	\$337,412	\$360,000	\$275,000	\$286,000
01909000	54613	CITY PROSECUTOR	\$36,668	\$40,000	\$42,000	\$40,000	\$42,000
01909000	54616	TAX SHARING	\$1,580	\$0	\$4,000	\$0	\$10,000
			<i>Line Item Detail Description</i>		<i>Detail Total</i>		
			<i>HOTEL REBATE (2% PER QUARTER)</i>				\$10,000
					<i>Detail Total</i>		\$10,000
01909000	54619	ENGINEERING SERVICES	\$30,000	\$31,055	\$28,000	\$37,500	\$30,000
01909000	54640	OUTSIDE REPAIR AND MAINT.	\$1,096	\$877	\$1,200	\$900	\$1,000
			<i>Line Item Detail Description</i>		<i>Detail Total</i>		
			<i>CITY POSTAGE MACHINE</i>				\$1,000
					<i>Detail Total</i>		\$1,000

Account Description			FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Estimate	FY 23 Budget
01909000	54614	GRANT REIMB EXPENSE	\$22,242	\$0	\$0	\$0	\$0
01909000	54618	COVID EXPENSES	\$89,491	\$9,557	\$0	\$0	\$0
01909000	54993	SALVATION ARMY GRANT	\$25,000	\$30,000	\$30,000	\$30,000	\$30,000
		Total Contractual Services	\$783,691	\$637,034	\$720,750	\$622,950	\$663,792
53-Supplies							
01909000	56210	OFFICE SUPPLIES	\$9,399	\$4,314	\$9,000	\$4,100	\$5,500
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		<i>CITY COPY PAPER</i>					<i>\$5,000</i>
		<i>POSTAGE METER SUPPLIES</i>					<i>\$500</i>
					<i>Detail Total</i>		<i>\$5,500</i>
		Total Supplies	\$9,399	\$4,314	\$9,000	\$4,100	\$5,500
56-OTHER FINANCING							
01909000	80025	TSFR TO VEH/EQPT FUND	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
01909000	80047	TSFR TO DEBT SERVICE	\$751,713	\$693,150	\$715,688	\$715,688	\$730,861
01909000	80061	TSFR TO LOCAL ROAD FUND	\$0	\$100,000	\$0	\$0	\$1,050,000
01909000	80016	TSFR TO REFUSE FUND	\$0	\$142,228	\$0	\$0	\$0
		TOTAL OTHER FINANCING	\$851,713	\$1,035,378	\$815,688	\$815,688	\$1,880,861
		<i>TOTAL ADMIN EXPENSES</i>	\$1,661,900	\$1,714,495	\$1,595,438	\$1,492,738	\$2,600,153

### 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 2020 Actual	FY 2021 Actual	FY 2022 Adopted Budget	FY 2022 Estimated Projection	FY 2023 Budget	FY 2024 Estimate	FY 2025 Estimate	FY 2026 Estimate	FY 2027 Estimate
<b>Revenue</b>									
State Motor Fuel Tax (MFT)	\$ 514,344	\$ 547,225	\$ 525,000	\$ 535,000	\$ 490,000	\$ 490,000	\$ 490,000	\$ 490,000	\$ 490,000
MFT Additional Allotment	362,650	397,022	360,000	405,000	397,000	380,000	380,000	380,000	380,000
MFT Rebuild Illinois	529,406	529,406	529,406	529,406	0	0	0	0	0
Investment Earnings	338	139	500	800	250	250	250	250	250
Miscellaneous	0	0	0	0	0	0	0	0	0
<b>Total Revenue</b>	<b>1,406,738</b>	<b>1,473,792</b>	<b>1,414,906</b>	<b>1,470,206</b>	<b>887,250</b>	<b>870,250</b>	<b>870,250</b>	<b>870,250</b>	<b>870,250</b>
<b>Expenditures</b>									
Capital Outlay	600,000	632,601	600,000	600,000	600,000	985,000	985,000	985,000	985,000
MFT Rebuild Illinois	0	0	800,000	800,000	800,000	0	0	0	0
<b>Total Expenditures</b>	<b>600,000</b>	<b>632,601</b>	<b>1,400,000</b>	<b>1,400,000</b>	<b>1,400,000</b>	<b>985,000</b>	<b>985,000</b>	<b>985,000</b>	<b>985,000</b>
<b>Surplus (Deficit)</b>	<b>806,738</b>	<b>841,191</b>	<b>14,906</b>	<b>70,206</b>	<b>(512,750)</b>	<b>(114,750)</b>	<b>(114,750)</b>	<b>(114,750)</b>	<b>(114,750)</b>
<b>Ending Fund Balance</b>	<b>\$ 1,174,494</b>	<b>\$ 2,015,685</b>	<b>\$ 2,004,306</b>	<b>\$ 2,085,891</b>	<b>\$ 1,573,141</b>	<b>\$ 1,458,391</b>	<b>\$ 1,343,641</b>	<b>\$ 1,228,891</b>	<b>\$ 1,114,141</b>
	<i>Audited Fund Balance</i>	<i>Audited Fund Balance</i>	<i>Fund Balance Estimate per Adopted Budget</i>	<i>Estimate of Fund Balance</i>					

**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 (Transportation Renewal).
- 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.

Account Description			FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Estimate	FY 23 Budget
<b>MOTOR FUEL TAX</b>							
42-Intergov.							
03	42630	MOTOR FUEL TAX	\$514,344	\$547,225	\$525,000	\$535,000	\$490,000
03	52631	MFT RENEWAL FUND ALLTOMENT	\$362,650	\$397,022	\$360,000	\$405,000	\$397,000
03	42632	MFT REBUILD ILLINOIS	\$529,406	\$529,406	\$529,406	\$529,406	\$0
		Total Intergov Revenue	\$1,406,400	\$1,473,653	\$1,414,406	\$1,469,406	\$887,000
46-Investment							
03	47710	INVESTMENT EARNINGS	\$338	\$139	\$500	\$800	\$250
		Total Investment Earnings	\$338	\$139	\$500	\$800	\$250
		Total MFT Revenue	\$1,406,738	\$1,473,792	\$1,414,906	\$1,470,206	\$887,250
<b>MFT OPERATIONS</b>							
54-Capital							
03705000	60020	IMPROVEMENTS NOT TO BUILDING	\$600,000	\$632,601	\$600,000	\$600,000	\$600,000
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		<b>STREET PROGRAM RESURFACING</b>					\$600,000
						<i>Detail Total</i>	\$600,000
03705000	60090	MFT BUILD ILLINOIS CAPITAL	\$0	\$0	\$800,000	\$800,000	\$800,000
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		<b>BUILD ILLINOIS GRANT PROGRAM</b>					\$800,000
						<i>Detail Total</i>	\$800,000
		Total Capital Expenditures	\$600,000	\$632,601	\$1,400,000	\$1,400,000	\$1,400,000
		Total MFT Expenses	\$600,000	\$632,601	\$1,400,000	\$1,400,000	\$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 2020 Actual	FY 2021 Actual	FY 2022 Adopted Budget	FY 2022 Estimated Projection	FY 2023 Budget	FY 2024 Estimate	FY 2025 Estimate	FY 2026 Estimate	FY 2027 Estimate
<b>Revenue</b>									
Property Taxes	\$ 710,895	\$ 709,581	\$ 700,000	\$ 700,000	\$ 700,000	\$ 700,000	\$ 700,000	\$ 700,000	\$ 700,000
Investment Earnings	1	0	0	0	0	0	0	0	0
Other Financing Sources	0	0	0	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0	0	0	0
<b>Total Revenue</b>	<b>710,896</b>	<b>709,581</b>	<b>700,000</b>						
<b>Expenditures</b>									
Contractual Services	449,296	527,844	595,000	518,000	600,600	800,000	800,000	800,000	800,000
Internal Service Chargeback	80,000	105,000	93,200	93,200	266,980				
Supplies	545	1	2,500	2,500	2,500	2,500	2,500	2,500	2,500
Capital Outlay	33,821	2,000	30,000	30,000	0	0	0	0	0
<b>Total Expenditures</b>	<b>563,662</b>	<b>634,845</b>	<b>720,700</b>	<b>643,700</b>	<b>870,080</b>	<b>802,500</b>	<b>802,500</b>	<b>802,500</b>	<b>802,500</b>
<b>Surplus (Deficit)</b>	<b>147,234</b>	<b>74,736</b>	<b>(20,700)</b>	<b>56,300</b>	<b>(170,080)</b>	<b>(102,500)</b>	<b>(102,500)</b>	<b>(102,500)</b>	<b>(102,500)</b>
<b>Ending Fund Balance</b>	<b>\$ 1,496,364</b>	<b>\$ 1,571,100</b>	<b>\$ 1,550,400</b>	<b>\$ 1,627,400</b>	<b>\$ 1,457,320</b>	<b>\$ 1,354,820</b>	<b>\$ 1,252,320</b>	<b>\$ 1,149,820</b>	<b>\$ 1,047,320</b>
	<i>Audited Fund Balance</i>	<i>Audited 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 Fund is within fund balance parameters.

Account Description			FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Estimate	FY 23 Budget
E911 FUND							
40-Property Taxes							
04	40015	CURRENT LEVY	\$710,895	\$709,581	\$700,000	\$700,000	\$700,000
		Total Property Taxes	\$710,895	\$709,581	\$700,000	\$700,000	\$700,000
46-Investment Earnings							
04	47710	INVESTMENT EARNINGS	\$1	\$0	\$0	\$0	\$0
		Total Investment Revenue	\$1	\$0	\$0	\$0	\$0
		Total E911 Fund Revenue	\$710,896	\$709,581	\$700,000	\$700,000	\$700,000
E911 OPERATIONS							
52-Contractual							
04005005	54040	ADMINISTRATIVE FEE	\$56,000	\$75,000	\$75,000	\$75,000	\$75,000
04005005	54280	LIABILITY INS CHARGEBACK	\$17,000	\$25,000	\$25,000	\$25,000	\$3,814
04005005	54286	EQUIPMENT CHARGEBACK	\$63,000	\$80,000	\$68,200	\$68,200	\$263,166

Account Description			FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Estimate	FY 23 Budget
04005005	54300	TELECOMMUNICATIONS	\$70,511	\$64,447	\$77,000	\$0	\$82,600

*Line Item Detail Description*

*Detail Total*

		<i>CONNECTIVITY ITEMS</i>					\$10,000
		<i>DATA CARDS-FIRE</i>					\$10,000
		<i>PW DATA LINE</i>					\$2,000
		<i>CITY MANAGERS CELL PHONE</i>					\$2,000
		<i>RMS DIGITAL SHARE SCAN SOFTWARE</i>					\$5,000
		<i>PORTABLE RADIO UPGRADES</i>					\$7,000
		<i>FD FIRE COMMUNICATION EQPT</i>					\$15,000
		<i>EMS-INTEGRATED IT SUPPORT</i>					\$4,000
		<i>NW CENTAL DISPATCH/EMERG MGMT</i>					\$22,000
		<i>FD STATION MONITORS</i>					\$2,800
		<i>FD VOICE PAGERS (4)</i>					\$2,800
					<i>Detail Total</i>		\$82,600

04005005	54610	PROFESSIONAL SERVICES	\$319,542	\$385,497	\$429,500	\$429,500	\$429,500
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*Line Item Detail Description*

*Detail Total*

		<i>NWCDS FEES</i>					\$400,000
		<i>IMAGE TREND SOFTWARE</i>					\$5,000
		<i>GEAC SOFTWARE MAINTENANCE</i>					\$4,000
		<i>WEATHER FORCASTING</i>					\$4,000
		<i>DOC VIEW ONLINE</i>					\$1,000
		<i>GRANT CONSULTANTS</i>					\$12,000
		<i>FD TRAINING SIMULATOR SOFTWARE</i>					\$3,500
					<i>Detail Total</i>		\$429,500

Account Description			FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Estimate	FY 23 Budget
04005005	54640	OUTSIDE REPAIR AND MAINT.	\$4,243	\$2,900	\$13,500	\$13,500	\$13,500
			<i>Line Item Detail Description</i>		<i>Detail Total</i>		
			<i>CCTV RECORDER- SUVEILIX</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 MAINENANCE &amp; SERVICE</i>		<i>\$5,000</i>		
					<i>Detail Total</i>		
					<i>\$13,500</i>		
Total Contractual Services			\$530,296	\$632,844	\$688,200	\$611,200	\$867,580
53-Supplies							
04005005	56230	SMALL TOOLS AND EQPT	\$545	\$1	\$2,500	\$2,500	\$2,500
			<i>Line Item Detail Description</i>		<i>Detail Total</i>		
			<i>EOC EQUIPMENT</i>		<i>\$2,500</i>		
					<i>Detail Total</i>		
					<i>\$2,500</i>		
Total Supplies			\$545	\$1	\$2,500	\$2,500	\$2,500
54-Capital							
04005005	60030	MACHINERY AND EQPT	\$33,821	\$2,000	\$30,000	\$30,000	\$0
Total Capital Expense			\$33,821	\$2,000	\$30,000	\$30,000	\$0
<i>Total E911 Expenses</i>			<i>\$564,662</i>	<i>\$634,845</i>	<i>\$720,700</i>	<i>\$643,700</i>	<i>\$870,080</i>

## 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 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated Projection	FY 2023 Budget
<b>Revenue</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer in from General Fund	751,713	693,150	715,688	715,688	730,861
Other Financing Sources	0	0	0	0	0
<b>Total Revenue</b>	<b>751,713</b>	<b>693,150</b>	<b>715,688</b>	<b>715,688</b>	<b>730,861</b>
<b>Expenditures</b>					
Contractual Services	475	950	500	500	500
Transfer to Vehicle & Equipment	0	0	0	0	0
Transfer to General Fund	0	10,000	0	0	0
Debt Service	751,713	693,150	715,688	715,688	736,450
<b>Total Expenditures</b>	<b>752,188</b>	<b>704,100</b>	<b>716,188</b>	<b>716,188</b>	<b>736,950</b>
<b>Surplus (Deficit)</b>	<b>(475)</b>	<b>(10,950)</b>	<b>(500)</b>	<b>(500)</b>	<b>(6,089)</b>
<b>Ending Fund Balance</b>	<b>\$ 17,515</b>	<b>\$ 17,040</b>	<b>\$ 16,540</b>	<b>\$ 16,540</b>	<b>\$ 10,451</b>
	<i>Audited Fund Balance</i>	<i>Audited Fund Balance</i>	<i>Fund Balance Estimate Per Budget</i>	<i>Estimate of Fund Balance</i>	<i>Estimate of Fund Balance</i>

**Notes:**

- 1) Refinanced 2002A, 2002B (Utilities Fund) and 2004 Bonds in 2012 with savings of nearly \$750,000 over the next twelve years.
- 2) The 2012 (2002A) Bond matured in FY 2018.
- 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.

Account Description			FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Estimate	FY 23 Budget
DEBT SERVICE							
48-Other Financing							
47	49901	TRNS FROM GENERAL	\$751,713	\$693,150	\$715,688	\$715,688	\$730,861
Total Other Financing			\$751,713	\$693,150	\$715,688	\$715,688	\$730,861
Total Revenue			\$751,713	\$693,150	\$715,688	\$715,688	\$730,861
DEBT SERVICE							
52-Contractual							
47002010	54211	PAYING AGENT FEES	\$475	\$950	\$500	\$500	\$500
Total Contractual Services			\$475	\$950	\$500	\$500	\$500
55-Debt Service							
47002010	70100	PRINCIPAL PAYMENTS	\$675,000	\$635,000	\$675,000	\$675,000	\$715,000
			<i>Line Item Detail Description</i>			<i>Detail Total</i>	
			2012 (2004) BOND MATURES FY23			\$715,000	
						<i>Detail Total</i>	
						\$715,000	
47002010	70110	INTEREST	\$76,714	\$58,150	\$40,688	\$40,688	\$21,450
			<i>Line Item Detail Description</i>			<i>Detail Total</i>	
			2012 (2004) BOND MATURES FY23			\$21,450	
						<i>Detail Total</i>	
						\$21,450	
Total Debt Service			\$751,714	\$693,150	\$715,688	\$715,688	\$736,450
56-Other Financing							
47002010	80025	TRNS TO GENERAL FUND	\$0	\$10,000	\$0	\$0	\$0
Total Other Financing			\$0	\$10,000	\$0	\$0	\$0
Total Debt Service Expenses			\$752,189	\$704,100	\$716,188	\$716,188	\$736,950

## 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 2020	FY 2021	FY 2022	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
	Actual	Actual	Budget	Estimated Projection	Budget	Estimate	Estimate	Estimate	Estimate
<b>Revenue</b>									
County Road & Bridge Property Tax	\$ 212,797	\$200,188	\$220,000	\$220,000	\$220,000	\$220,000	\$220,000	\$220,000	\$220,000
Property Taxes - Annual Street Progran	\$ 1,015,565	\$1,013,834	\$1,000,000	\$1,000,000	\$1,127,810	\$1,177,810	\$1,227,810	\$1,277,810	\$1,327,810
Home Rule Motor Fuel Tax	217,162	294,053	250,000	300,000	294,000	294,000	294,000	294,000	294,000
Natural Gas Tax	527,644	520,095	525,000	561,000	572,000	572,000	572,000	572,000	572,000
Intergovernmental/Grants	417,460	(0)	1,500,000	200,000	0	0	0	0	0
Investment Earnings	6,180	940	1,250	1,250	1,250	0	0	0	0
Transfer in from General Fund	0	0	0	0	1,050,000	0	0	0	0
Reimbursements	88,540	0	0	267,771	435,700	208,700	1,095,800	0	0
<b>Total Revenue</b>	<b>2,485,348</b>	<b>2,029,109</b>	<b>3,496,250</b>	<b>2,550,021</b>	<b>3,700,760</b>	<b>2,472,510</b>	<b>3,409,610</b>	<b>2,363,810</b>	<b>2,413,810</b>
<b>Expenditures</b>									
Contractual Services	408,153	410,074	582,500	599,112	617,500	657,757	664,335	670,978	677,689
Supplies	195,163	257,095	351,000	301,565	364,000	367,640	371,316	375,030	378,780
Capital Outlay	1,722,165	1,731,123	2,065,000	1,500,200	1,781,000	3,783,200	2,085,000	1,595,003	1,295,002
Internal Service Chargeback	400,000	400,000	250,000	250,000	274,270	277,013	279,783	282,581	285,406
<b>Total Expenditures</b>	<b>2,725,481</b>	<b>2,798,292</b>	<b>3,248,500</b>	<b>2,650,877</b>	<b>3,036,770</b>	<b>5,085,610</b>	<b>3,400,434</b>	<b>2,923,592</b>	<b>2,636,877</b>
<b>Surplus (Deficit)</b>	<b>(240,133)</b>	<b>(769,184)</b>	<b>247,750</b>	<b>(100,856)</b>	<b>663,990</b>	<b>(2,613,100)</b>	<b>9,176</b>	<b>(559,782)</b>	<b>(223,067)</b>
<b>Ending Fund Balance</b>	<b>\$ 115,649</b>	<b>\$ (554,912)</b>	<b>\$ 457,479</b>	<b>\$ (655,768)</b>	<b>\$ 8,222</b>	<b>\$ (2,604,878)</b>	<b>\$ (2,595,702)</b>	<b>\$ (3,155,484)</b>	<b>\$ (3,378,551)</b>
	<i>Audited Fund Balance</i>	<i>Audited Fund Balance</i>	<i>Fund Balance Estimate per Budget</i>	<i>Fund Balance Estimate</i>	<i>Fund Balance Estimate</i>				

**Notes:**

- 1) The forecast shown above includes all projects and only the City's share and any known reimbursements at this point in time.
- 2) The forecast is only a snapshot when ALL capital projects are considered in the plan.
- 3) There still needs to be a revenue and expenditure discussion pertaining to this Fund. FY2023 includes a one-time transfer in from the General Fund to offset the projected negative fund bal in that year.
- 4) Reimbursements do take time and sometimes this necessitates waiting for a few years.
- 5) Due to COVID-19, there are delays in reimbursements from the State of Illinois and there are projects delayed/deferred to future years.
- 6) Property tax increase projected at \$50,000 annually moving forward.

Account Description			FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Estimate	FY 23 Budget
<b>LOCAL ROAD</b>							
<b>40-Property Taxes</b>							
61	42040	CURRENT LEVY-ROADS	\$1,015,564	\$1,013,834	\$1,000,000	\$1,000,000	\$11,278,110
61	42050	CURRENT LEVY-ROAD/BRIDGES	\$212,798	\$200,188	\$220,000	\$220,000	\$220,000
		Total Property Taxes	\$1,228,362	\$1,214,022	\$1,220,000	\$1,220,000	\$11,498,110
<b>41-Local Taxes</b>							
61	41141	NATURAL GAS TAX	\$527,644	\$520,095	\$525,000	\$561,000	\$572,000
		Total Local Taxes	\$527,644	\$520,095	\$525,000	\$561,000	\$572,000
<b>42-Intergov</b>							
61	41100	HOME RULE MOTOR FUEL TAX	\$217,162	\$294,053	\$250,000	\$300,000	\$294,000
61	43636	GRANT	\$417,460	\$2,549	\$1,500,000	\$200,000	\$0
		Total Intergov Revenue	\$634,622	\$296,602	\$1,750,000	\$500,000	\$294,000
<b>46-Investment</b>							
61	47710	INVESTMENT EARNINGS	\$25	\$2	\$250	\$250	\$250
61	47722	IPRIME PMA INTEREST EARNED	\$6,156	\$938	\$1,000	\$1,000	\$1,000
		Total Investment Revenue	\$6,181	\$940	\$1,250	\$1,250	\$1,250
<b>47-Miscellaneous</b>							
61	48792	REIMBURSEMENTS	\$88,540	\$0	\$0	\$267,771	\$435,700
		Total Misc. Revenue	\$88,540	\$0	\$0	\$267,771	\$435,700
		Total Local Road Fund Revenue	\$2,485,349	\$2,031,659	\$3,496,250	\$2,550,021	\$12,801,060

Account Description			FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Estimate	FY 23 Budget
LOCAL ROAD							
52-CONTRACTUAL							
61202000	54275	VEH MAINT. CHARGEBACK	\$160,000	\$160,000	\$100,000	\$100,000	\$110,217
61202000	54285	VEH RPLCMNT CHARGEBACK	\$175,000	\$175,000	\$100,000	\$100,000	\$76,306
61202000	54295	BUILDING & LAND CHARGEBACK	\$65,000	\$65,000	\$50,000	\$50,000	\$87,747
		Total Contractual Expenses	\$400,000	\$400,000	\$250,000	\$250,000	\$274,270
		Total Local Road Expenses	\$400,000	\$400,000	\$250,000	\$250,000	\$274,270

LOCAL ROAD  
52-Contractual

61705010	54290	UTILITIES	\$93,829	\$70,881	\$125,000	\$121,000	\$100,000
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*Line Item Detail Description*

*Detail Total*

*TRAFFIC & STREET LIGHTS*

*\$100,000*

*Detail Total*

*\$100,000*

61705010	54610	PROFESSIONAL SERVICES	\$12,683	\$14,642	\$30,000	\$58,000	\$85,000
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*Line Item Detail Description*

*Detail Total*

*CBBEL RETAINER  
ENGINEERING*

*\$30,000*

*RT 53 BRIDGE REHAB*

*\$25,000*

*MASTER STREET EVALUATION*

*\$30,000*

*Detail Total*

*\$85,000*

61705010	54620	RENTAL & LEASE PURCHASES	\$0	\$13,598	\$15,000	\$13,000	\$15,000
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*Line Item Detail Description*

*Detail Total*

*RENTAL-PAVEMENT  
GRINDER*

*\$12,000*

*RENTAL - SALT CONVEYOR*

*\$3,000*

*Detail Total*

*\$15,000*

Account Description			FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Estimate	FY 23 Budget
61705010	54640	OUTSIDE REPAIR AND MAINTENANCE	\$301,482	\$310,954	\$410,000	\$404,612	\$415,000
			<i>Line Item Detail Description</i>		<i>Detail Total</i>		
			<i>STREET LIGHT MAINTENANCE &amp; REPAIR</i>		\$9,000		
			<i>GUARDRAIL &amp; FENCE REPAIR</i>		\$5,000		
			<i>PAVEMENT PRESERVATION</i>		\$70,000		
			<i>BIKEPATH MAINTENCE &amp; REPAIR</i>		\$15,000		
			<i>ROW LANDSCAPE &amp; ENTRY SIGN</i>		\$38,000		
			<i>CRACK SEALING</i>		\$50,000		
			<i>PAVEMENT PATCHING</i>		\$100,000		
			<i>IDOT/CCDOT SIGNAL MAINTENCE</i>		\$58,000		
			<i>STREET LANE MARKINGS</i>		\$70,000		
					<i>Detail Total</i>		\$415,000
61705010	54900	DISPOSAL DEBRIS & WASTE	\$160	\$1,378	\$2,500	\$2,500	\$2,500
Total Contractual Services 53-Supplies			\$408,154	\$312,332	\$412,500	\$407,112	\$1,247,500
61705010	56220	OPERATING SUPPLIES					
			\$98,220	\$106,954	\$136,000	\$130,790	\$141,000
			<i>Line Item Detail Description</i>		<i>Detail Total</i>		
			<i>TRAFFIC SIGNAL MATERIAL</i>		\$30,000		
			<i>RETAINING WALL BLOCK PAVERS</i>		\$1,000		
			<i>ASPHALT MARTHIALS</i>		\$75,000		
			<i>SITE RESTORATION MATERIALS</i>		\$15,000		
			<i>SHOP MATERIALS AND SUPPLIES</i>		\$6,000		
			<i>EMERGENCY MAINTENANCE SUPPLIES</i>		\$4,000		
			<i>CONSTRUCTION MATERIALS</i>		\$10,000		
					<i>Detail Total</i>		\$141,000

Account Description			FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Estimate	FY 23 Budget	
61705010	56230	SMALL TOOLS AND EQPT	\$3,102	\$3,089	\$35,000	\$3,275	\$10,500	
			<i>Line Item Detail Description</i>		<i>Detail Total</i>			
			SIGN SHOP TOOLS & EQPT		\$600			
			TOOLS-SHOVEL, RAKE, BROOM		\$1,100			
			STREET SAW BLADES		\$1,800			
			GRACO LINE LAZER 3400 PAINTER		\$7,000			
					<i>Detail Total</i>		\$10,500	
61705010	56260	SNOW REMOVAL SUPPLIES	\$81,210	\$129,390	\$189,000	\$145,000	\$189,000	
			<i>Line Item Detail Description</i>		<i>Detail Total</i>			
			ROAD SALT		\$153,000			
			LIQUID SALT TREATMENT		\$36,000			
					<i>Detail Total</i>		\$189,000	
61705010	57280	REPAIR AND MAINTENANCE	\$12,632	\$17,661	\$22,500	\$22,500	\$23,500	
			<i>Line Item Detail Description</i>		<i>Detail Total</i>			
			STREET LIGHT REPAIRS		\$5,500			
			SNOWPLOW BLADES		\$15,000			
			BARRICADE REPAIR PARTS		\$3,000			
					<i>Detail Total</i>		\$23,500	
			Total Supplies	\$195,164	\$257,094	\$382,500	\$301,565	\$364,000
54-Capital								
61705010	60020	IMPROVEMENTS NOT TO BUILDINGS	\$1,316,681	\$1,495,737	\$1,565,000	\$1,000,200	\$1,281,000	
			<i>Line Item Detail Description</i>		<i>Detail Total</i>			
			ROAD CONSTRUCTION		\$25,000			
			SIDEWALK AND CURB PROGRAM		\$180,000			
			BRIDGE REPAIR		\$50,000			
			ADA PLAN IMPROVEMENTS		\$25,000			

Account Description			FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Estimate	FY 23 Budget
<i>BIKE PATH-QUENTIN</i>							\$250,000
<i>BRIDGE REPAIR-MEADOWBROOK</i>							\$75,000
<i>HICKS RD BIKE PATH</i>							\$231,000
<i>CITY ENTRY MARKERS</i>							\$35,000
<i>ROAD RESURFACING-WILKE</i>							\$197,000
<i>WEBER DR CONSTRUCTION</i>							\$128,000
<i>MASTER STREET EVALUATION ROADWAY-ARBOR DR</i>							\$30,000
<i>RT 53 BRIDGE RESURFACING</i>							\$25,000
					<i>Detail Total</i>		\$1,281,000
61705010	60080	ANNUAL STREET PROGRAM	\$405,484	\$235,386	\$500,000	\$500,000	\$500,000
Total Capital Expenditures			\$1,722,165	\$1,731,123	\$2,065,000	\$1,500,200	\$1,781,000
Total Expenses			\$2,325,483	\$2,300,549	\$2,860,000	\$2,208,877	\$3,392,500

## 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 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated Projection	FY 2023 Budget
<b>Revenue</b>					
Taxes	381,114	431,674	250,000	469,592	478,983
Investment Earnings	35	6	100	100	100
Other Financing Use	0	0	0	0	0
<b>Total Revenue</b>	<b>381,149</b>	<b>431,680</b>	<b>250,100</b>	<b>469,692</b>	<b>479,083</b>
<b>Expenditures</b>					
Contractual Services	58,466	72,470	72,500	72,500	2,500
Debt Service		0	0		0
<b>Total Expenditures</b>	<b>58,466</b>	<b>72,470</b>	<b>72,500</b>	<b>72,500</b>	<b>2,500</b>
<b>Surplus (Deficit)</b>	<b>322,683</b>	<b>359,210</b>	<b>177,600</b>	<b>397,192</b>	<b>476,583</b>
<b>Ending Fund Balance</b>	<b>(834,382)</b>	<b>(475,119)</b>	<b>(479,128)</b>	<b>(77,927)</b>	<b>398,656</b>
	<i>Audited Fund Balance</i>	<i>Audited Fund Balance</i>	<i>Fund Balance Estimate Per Budget</i>	<i>Estimate of Fund Balance</i>	<i>Estimate of Fund Balance</i>

Account Description			FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Estimate	FY 23 Budget
TIF #2 KIRCHOFF							
40-Property Taxes							
37	40086	CURRENT LEVY-TIF	\$381,114	\$431,673	\$250,000	\$469,592	\$478,983
		Total Property Taxes	\$381,114	\$431,673	\$250,000	\$469,592	\$478,983
46-Investments							
37	47710	INVESTMENT EARNINGS	\$35	\$6	\$100	\$100	\$100
		Total Investment Earnings	\$35	\$6	\$100	\$100	\$100
		Total Revenue	\$381,149	\$431,679	\$250,100	\$469,692	\$479,083
TIF #2 KIRCHOFF							
52-Contractual							
37002030	54040	ADMINISTRATIVE FEES	\$57,941	\$70,000	\$70,000	\$70,000	\$0
37002030	54610	PROFESSIONAL SERVICES	\$525	\$2,471	\$2,500	\$2,500	\$250,000
		Total Other Financing	\$58,466	\$72,471	\$72,500	\$72,500	\$250,000
		Total TIF #2 Expenses	\$58,466	\$72,471	\$72,500	\$72,500	\$250,000

**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 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Projected	FY 2023 Proposed	FY 2024 Estimate	FY 2025 Estimate	FY 2026 Estimate	FY 2027 Estimate	FY 2028 Estimate	FY 2029 Estimate	FY 2030 Estimate
<b>Revenues</b>												
Annual Tax Increment	\$ 1,964,583	\$ 1,728,879	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ -	\$ -
Interest Earnings	250	12	250	250	250	250	250	250	250	250	0	0
<b>Total Revenue</b>	<b>1,964,833</b>	<b>1,728,891</b>	<b>3,000,250</b>	<b>3,000,250</b>	<b>3,000,250</b>	<b>3,000,250</b>	<b>3,000,250</b>	<b>3,000,250</b>	<b>3,000,250</b>	<b>3,000,250</b>	<b>0</b>	<b>0</b>
<b>Expenditures</b>												
Contractual & Other Services	4,896	0	2,000	0	0	2,000	2,000	2,000	2,000	2,000	0	0
TIF Payment to A.J. Gallagher Ins	1,906,814	1,714,480	2,970,000	2,972,000	2,972,000	2,980,000	2,900,000	2,960,000	2,935,000	2,214,031	0	0
City Administrative Chargeback	56,275	0	59,423	59,423	61,206	63,042	64,933	66,881	68,888	70,954	0	0
<b>Total Expenditures</b>	<b>\$ 1,967,985</b>	<b>\$ 1,714,480</b>	<b>\$ 3,031,423</b>	<b>\$ 3,031,423</b>	<b>\$ 3,033,206</b>	<b>\$ 3,045,042</b>	<b>\$ 2,966,933</b>	<b>\$ 3,028,881</b>	<b>\$ 3,005,888</b>	<b>\$ 2,286,985</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Surplus (Deficit)</b>	<b>(3,152)</b>	<b>14,411</b>	<b>(31,173)</b>	<b>(31,173)</b>	<b>(32,956)</b>	<b>(44,792)</b>	<b>33,317</b>	<b>(28,631)</b>	<b>(5,638)</b>	<b>713,265</b>	<b>0</b>	<b>0</b>
<b>Ending Fund Balance</b>	<b>\$ 37</b>	<b>\$ 14,448</b>	<b>\$ (16,725)</b>	<b>\$ (16,725)</b>	<b>\$ (49,681)</b>	<b>\$ (94,473)</b>	<b>\$ (61,156)</b>	<b>\$ (89,787)</b>	<b>\$ (95,424)</b>	<b>\$ 617,841</b>	<b>\$ -</b>	<b>\$ -</b>
	<i>Year 5</i>	<i>Year 6</i>	<i>Year 7</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 \$30,186,480

- 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.

Account Description			FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Estimate	FY 23 Budget
TIF #4 GOLF RD							
40-Property Taxes							
38	40086	CURRENT LEVY-TIF	\$1,964,583	\$1,728,789	\$3,000,000	\$3,600,000	\$3,000,000
		Total Property Taxes	\$1,964,583	\$1,728,789	\$3,000,000	\$3,600,000	\$3,000,000
46-Investments							
38	47710	INVESTMENT EARNINGS	\$251	\$12	\$250	\$25	\$250
		Total Investment Earnings	\$251	\$12	\$250	\$25	\$250
		Total Revenue	\$1,964,834	\$1,728,801	\$3,000,250	\$3,600,025	\$3,000,250
TIF #4 GOLF RD							
52-Contractual							
38002030	54040	ADMINISTRATIVE FEES	\$56,275	\$57,693	\$59,423	\$59,423	\$61,206
38002030	54610	PROFESSIONAL SERVICES	\$4,275	\$2,996	\$2,000	\$2,000	\$2,000
38002030	54611	OTHER SERVICES	\$1,906,814	\$1,653,791	\$2,970,000	\$2,970,000	\$2,970,000
		Total Contractual Services	\$1,967,364	\$1,714,480	\$3,031,423	\$3,031,423	\$3,033,206
54-Capital							
38002030	60020	IMPROVEMENTS NOT TO BUILDINGS	\$621	\$0	\$0	\$0	\$0
		Total Capital Expenses	\$621	\$0	\$0	\$0	\$0
		Total TIF #4 Expenses	\$1,967,985	\$1,714,480	\$3,031,423	\$3,031,423	\$3,033,206

## 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 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated Projection	FY 2023 Budget
<b>Revenue</b>					
Bond Issuance	\$ -	\$ -	\$ -	\$ -	\$ -
Premium on Bond Issuance	0	0	0	0	0
Property Tax Levy	961,593	959,216	1,012,722	1,012,722	1,013,875
Interest Earnings	59,449	4,907	18,396	12,000	12,000
Transfers in	0	0	0	0	0
<b>Total Revenue</b>	<b>1,021,042</b>	<b>964,123</b>	<b>1,031,118</b>	<b>1,024,722</b>	<b>1,025,875</b>
<b>Expenditures</b>					
Fire Stations Project	1,473,754	203	0	0	0
Debt Service	1,010,575	1,011,673	1,020,394	1,020,394	1,013,875
Transfer to Building & Land Fund	0	0	0	0	0
Transfer to Local Road Fund	0	0	0	0	0
<b>Total Expenditures</b>	<b>2,484,329</b>	<b>1,011,876</b>	<b>1,020,394</b>	<b>1,020,394</b>	<b>1,013,875</b>
<b>Surplus (Deficit)</b>	<b>(1,463,287)</b>	<b>(47,753)</b>	<b>10,724</b>	<b>4,328</b>	<b>12,000</b>
<b>Ending Fund Balance</b>	<b>\$ 477,957</b>	<b>\$ 430,204</b>	<b>\$ 440,928</b>	<b>\$ 434,532</b>	<b>\$ 446,532</b>
	<i>Audited Fund Balance</i>	<i>Audited Fund Balance</i>	<i>Fund Balance Estimate Per Budget</i>	<i>Estimate of Fund Balance</i>	<i>Estimate of Fund Balance</i>

**Notes:**

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

Account Description			FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Estimate	FY 23 Budget
40-PROPERTY TAXES							
83	40083	PTAX-FIRE STATION DEBT	\$961,593	\$595,216	\$1,012,722	\$1,012,722	\$1,010,875
		Total Property Taxes	\$961,593	\$595,216	\$1,012,722	\$1,012,722	\$1,010,875
46-INVESTMENTS							
83	47720	2018 BOND INT EARNINGS	\$3,472	\$0	\$0	\$0	\$0
83	47721	2019 BOND INT EARNINGS	\$26,570	\$0	\$0	\$0	\$0
83	47722	IPRIME PMA INT EARNINGS	\$29,407	\$4,907	\$0	\$12,000	\$12,000
		Total Investment Earnings	\$59,449	\$4,907	\$0	\$12,000	\$12,000
		Total Debt Service Rev.	\$1,021,042	\$600,123	\$1,012,722	\$1,024,722	\$1,022,875
54-Capital							
83005050	60010	BUILDING IMPROVEMENTS	\$1,473,755	\$203	\$0	\$0	\$0
		Total Capital Expenses	\$1,473,755	\$203	\$0	\$0	\$0
55-DEBT SERVICE							
83005050	70110	INTEREST	\$537,676	\$518,748	\$504,960	\$504,960	\$478,427
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		2019 BOND-MATURES FY 2039					\$325,800
		2018 BOND-MATURES FY 2038					\$152,627
					<i>Detail Total</i>		\$478,427
83005050	70100	PRINCIPAL PAYMENTS	\$472,899	\$492,925	\$515,434	\$515,434	\$535,448
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		AMBULANCE BILLING SERVICES					\$160,448
		COLLECTION AGENCY FEES					\$375,000
					<i>Detail Total</i>		\$535,448
		Total Debt Services	\$1,010,575	\$1,011,673	\$1,020,394	\$1,020,394	\$1,013,875

## 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 2020	FY 2021	FY 2022	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
	Actual	Actual	Budget	Estimated Projection	Budget	Estimate	Estimate	Estimate	Estimate
<b>Revenue</b>									
Charges for Service	\$ 11,646,854	\$ 11,358,668	\$ 11,700,000	\$ 10,209,500	\$ 11,673,000	\$ 11,964,825	\$ 12,263,946	\$ 12,570,544	\$ 12,884,808
Investment Earnings	(382,647)	\$ (2,028)	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,050	\$ 2,101	\$ 2,154	\$ 2,208
Transfer from General Fund	0	\$ -	\$ -	\$ -	\$ 3,000,000	\$ -	\$ -	\$ -	\$ -
Miscellaneous	4,897	\$ 16,280	\$ 6,000	\$ 72,784	\$ 6,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
<b>Total Revenue</b>	<b>11,269,104</b>	<b>11,372,920</b>	<b>11,708,000</b>	<b>10,284,284</b>	<b>14,681,000</b>	<b>11,971,875</b>	<b>12,271,047</b>	<b>12,577,698</b>	<b>12,892,016</b>
	<i>*Negative investment earnings relates to the holdings per the City's JAWA Agreement (City of Chicago).</i>								
<b>Expenses</b>									
Salaries	\$ 1,271,773	\$ 1,322,203	\$ 1,782,993	\$ 1,782,993	\$ 1,686,430	\$ 1,720,159	\$ 1,754,562	\$ 1,789,653	\$ 1,825,446
Benefits	393,661	381,082	425,252	425,252	427,293	431,566	435,882	440,240	444,643
IMRF	220,309	213,514	219,364	219,364	154,852	204,519	206,564	208,630	210,716
Contractual Services	1,633,570	1,715,302	2,064,735	2,057,075	2,003,018	2,003,018	2,003,018	2,003,018	2,003,018
JAWA/Water Supply	3,589,404	3,900,000	4,095,000	4,095,000	4,299,750	4,514,738	4,740,474	4,977,498	5,226,373
Supplies	206,760	90,558	308,025	286,200	393,925	413,621	434,302	456,017	478,818
Capital Outlay	4,340,720	0	3,210,000	1,783,000	3,251,500	3,825,000	2,815,000	1,520,000	750,001
Debt Service	453,068	202,425	476,889	476,888	475,691	476,789	477,587	475,592	475,891
Internal Service Chargeback	792,500	815,125	867,111	867,111	1,087,394	1,087,394	1,087,394	1,087,394	1,087,394
<b>Total Expenses</b>	<b>12,901,764</b>	<b>8,640,209</b>	<b>13,449,369</b>	<b>11,992,883</b>	<b>13,779,853</b>	<b>14,676,803</b>	<b>13,954,783</b>	<b>12,958,043</b>	<b>12,502,300</b>
<b>Surplus (Deficit)</b>	<b>(1,632,660)</b>	<b>2,732,711</b>	<b>(1,741,369)</b>	<b>(1,708,599)</b>	<b>901,147</b>	<b>(2,704,928)</b>	<b>(1,683,737)</b>	<b>(380,344)</b>	<b>389,716</b>
<b>Ending Fund Balance Equivalent</b>	<b>\$ 5,684,183</b>	<b>\$ 5,312,610</b>	<b>\$ 3,390,311</b>	<b>\$ 3,604,011</b>	<b>\$ 4,505,158</b>	<b>\$ 1,800,230</b>	<b>\$ 116,493</b>	<b>\$ (263,851)</b>	<b>\$ 125,864</b>
	<i>Balance</i>	<i>Balance</i>	<i>Estimate Per</i>	<i>Balance</i>	<i>Balance</i>	<i>Balance</i>	<i>Balance</i>	<i>Balance</i>	<i>Balance</i>

### Utilities Fund Balance Equivalent Reserves

ARPA Parallel Projects - Hold for Water Master Plan & Identification of specific projects 3,000,000

**Ending Fund Balance Equivalent Less Reverses** **1,505,158.41**

### Notes:

- 1) The Utilities Fund does not reflect rate increases for FY 2023 due to the bond proceeds for the underground utilities' projects and the recommendations from the FY 2019 Baxter & Woodman Engineering Firm's Rate Study. For FY2024 to FY2025, this forecast assumes a 2.5% increase in Charge for Services.
- 2) This Plan incorporates the IEPA Water and Sewer Loan Debt Service repayments and the 2019 bond payments.
- 3) Staff is monitoring monthly water usage and outstanding receivables. At this point, the estimates reflect a potential revenue loss ranging from 5% to 8% for FY 2023 and in future years. Additionally, this assumes a return to shut offs for non-payment accounts beginning in September 2022.
- 4) The American Rescue Act Funding is not included in this estimate.

Account Description			FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Estimate	FY 23 Budget
<b>UTILITIES FUND</b>							
<b>42-Intergov</b>							
20	43636	GRANT	\$13,545	\$13,073	\$0	\$66,784	\$0
		Total Intergov Revenue	\$13,545	\$13,073	\$0	\$66,784	\$0
<b>44-Fines &amp; Forfeitures</b>							
20	46542	PENALTIES	\$5,836	\$0	\$75,000	\$12,000	\$75,000
		Total Fines & Forfeitures	\$5,836	\$0	\$75,000	\$12,000	\$75,000
<b>45-Charges for Services</b>							
20	46524	WATER METER RENTAL/SALES	\$34,039	\$29,384	\$35,000	\$10,000	\$35,000
20	46610	TAP ON FEES-WATER	\$126,294	\$123,700	\$125,000	\$5,000	\$125,000
20	46612	TAP ON FEES-SEWER	\$92,637	\$102,368	\$75,000	\$5,000	\$75,000
20	46630	TURN ON FEES	\$1,800	\$0	\$5,000	\$500	\$3,000
20	46720	WATER SERVICE-UNBILLED	\$8,761	\$9,869	\$10,000	\$10,000	\$10,000
20	46751	WATER SERVICE	\$8,040,205	\$7,866,313	\$8,000,000	\$7,135,000	\$8,000,000
20	46752	SEWER SERVICE	\$2,429,424	\$2,353,853	\$2,450,000	\$2,150,000	\$2,450,000
20	46753	STORM WATER SERVICE	\$921,406	\$873,182	\$925,000	\$882,000	\$900,000
		Total Charges for Service	\$11,654,566	\$11,358,669	\$11,625,000	\$10,197,500	\$11,598,000
<b>46-Investment</b>							
20	47710	INVESTMENT EARNINGS	(\$409,721)	(\$3,197)	\$1,000	\$1,000	\$1,000
20	47721	2019 BOND INT EARNINGS	\$27,073	\$1,169	\$1,000	\$1,000	\$1,000

Account Description			FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Estimate	FY 23 Budget
Total Investment Earnings			(\$382,648)	(\$2,028)	\$2,000	\$2,000	\$2,000
47-Miscellaneous							
20	58790	MISC. INCOME	\$3,960	\$2,570	\$5,000	\$5,000	\$5,000
20	48792	REIMBURSEMENTS	\$937	\$636	\$1,000	\$1,000	\$1,000
Total Misc. Income			\$4,897	\$3,206	\$6,000	\$6,000	\$6,000
UTILITIES							
50-SALARIES							
20202000	50010	SALARIES AND WAGES	\$154,270	\$247,642	\$247,641	\$247,641	\$256,107
20202000	50020	OVERTIME	\$1,577	\$5,607	\$500	\$500	\$500
Total Salaries Expense			\$155,847	\$253,249	\$248,141	\$248,141	\$256,607
51-BENEFITS							
20202000	51050	POST EMPLOYMENT HEALTH PLAN	\$826	\$8,226	\$1,186	\$1,186	\$879
20202000	52065	FICA CONTRIBUTION	\$17,020	\$18,923	\$18,826	\$18,826	\$19,288
20202000	52130	GROUP HEALTH INS PLAN	\$32,574	\$31,971	\$31,005	\$31,005	\$29,109
Total Benefits Expense			\$50,420	\$59,120	\$51,017	\$51,017	\$49,276
52-Contractual							
20202000	54040	ADMIN FEES	\$775,000	\$825,000	\$900,000	\$900,000	\$900,000
20202000	54210	BANK FEES	\$80,863	\$82,182	\$90,000	\$90,000	\$90,000
20202000	54211	PAYING AGENT FEES	\$0	\$475	\$485	\$485	\$485
20202000	54270	PRINTING & DUPLICATING	\$3,845	\$0	\$2,600	\$2,600	\$2,600

Account Description			FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Estimate	FY 23 Budget
20202000	54275	VEH. MAINT CHARGEBACK	\$238,000	\$240,000	\$240,386	\$240,386	\$264,945
20202000	54280	LIABILITY INS CHARGEBACK	\$135,000	\$150,000	\$150,000	\$150,000	\$22,883
20202000	54285	VEH. REPLACEMENT CHARGEBACK	\$337,000	\$350,000	\$400,000	\$400,000	\$305,223
20202000	54286	EQUIPMENT CHARGEBACK	\$52,500	\$55,125	\$56,725	\$56,725	\$218,887
20202000	54295	BUILDING & LAND CHANGEBACK	\$165,000	\$170,000	\$170,000	\$170,000	\$298,339
20202000	54310	POSTAGE	\$32,198	\$27,372	\$28,000	\$28,000	\$28,000
20202000	54610	PROFESSIONAL SERVICES	\$16,375	\$22,082	\$15,000	\$15,000	\$15,000
20202000	54611	OTHER SERVICES	\$0	\$0	\$1,000	\$0	\$0
		Total Contractual Expenses	\$1,835,781	\$1,922,236	\$2,054,196	\$2,053,196	\$2,146,362

53-Supplies

20202000	56210	OFFICE SUPPLIES	\$0	\$0	\$500	\$500	\$500
		Total Supplies Expense	\$0	\$0	\$500	\$500	\$500

55-Debt Service

20202000	70100	PRINCIPAL PAYMENTS	\$0	\$0	\$282,409	\$282,409	\$290,071
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*Line Item Detail Description*

*Detail Total*

*IEPA LOAN- WATER*

\$63,286

*IEPA LOAN-SEWER*

\$67,263

*2019 BOND-MATURES FY 2039*

\$159,522

*Detail Total*

\$290,071

Account Description			FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Estimate	FY 23 Budget
20202000	70110	INTEREST	\$214,033	\$202,425	\$194,480	\$194,480	\$185,590
			<i>Line Item Detail Description</i>		<i>Detail Total</i>		
			<i>IEPA LOAN- WATER</i>		<i>\$16,223</i>		
			<i>IEPA LOAN-SEWER</i>		<i>\$17,594</i>		
			<i>2019 BOND-MATURES FY 2039</i>		<i>\$151,773</i>		
					<i>Detail Total</i>		
					<i>\$185,590</i>		
Total Debt Service			\$214,033	\$202,425	\$476,889	\$476,889	\$475,661
59-IMRF Pension							
20202000	52061	RETIREMENT PLAN CONTRIBUTION	\$37,254	\$38,396	\$31,032	\$31,032	\$23,360
Total IMRF Pension Expense			\$37,254	\$38,396	\$31,032	\$31,032	\$23,360
Total Expenses			\$2,293,335	\$2,475,426	\$2,861,775	\$2,860,775	\$2,951,766
WATER							
50-SALARIES							
20705030	50010	SALARIES AND WAGES	\$553,708	\$418,565	\$674,995	\$674,995	\$600,567
20705030	50015	SEASONAL SALARIES/WAGES	\$10,314	\$0	\$24,000	\$24,000	\$24,000
20705030	50020	OVERTIME	\$54,700	\$49,845	\$70,000	\$70,000	\$70,000
Total Salaries Expense			\$618,722	\$468,410	\$768,995	\$768,995	\$694,567
51-BENEFITS							
20705030	51041	SICK LEAVE BUY BACK	\$2,878	\$3,756	\$2,333	\$2,333	\$2,403
20705030	51050	POST EMPLOYMENT HEALTH PLAN	\$6,961	\$4,284	\$5,522	\$5,522	\$5,196

Account Description			FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Estimate	FY 23 Budget
20705030	52065	FICA CONTRIBUTION	\$47,782	\$36,521	\$56,871	\$56,871	\$51,933
20705030	52130	GROUP HEALTH INS PLAN	\$122,653	\$71,198	\$90,148	\$90,148	\$77,944
		Total Benefits Expense	\$180,274	\$115,759	\$154,874	\$154,874	\$137,476

52-Contractual

20705030	53090	PHYSICAL EXAMS	\$471	\$4,886	\$4,300	\$4,300	\$4,300
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*Line Item Detail Description*

*Detail Total*

*HEARING CONSERVATION TEST*

\$750

*CDL RANDOM DRUG TESTING*

\$750

*PHYSICAL EXAMS*

\$2,800

*Detail Total*

\$4,300

20705030	53110	PROFESSIONAL DEVELOPMENT	\$94	\$6,381	\$11,400	\$8,400	\$11,400
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*Line Item Detail Description*

*Detail Total*

*OPERATOR CERT TRAINING*

\$4,000

*IPSI SAFETY TRAINING*

\$1,400

*NWMC TRAINING*

\$500

*TUITION REIMBURSEMENT*

\$2,500

*ISAWWA TRAINING*

\$1,500

*APWA EXPO/CONFERENCE*

\$1,500

*Detail Total*

\$11,400

Account Description			FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Estimate	FY 23 Budget
20705030	54250	TRAVEL AND LODGING	\$4	\$658	\$1,800	\$1,800	\$2,500
20705030	54270	PRINTING AND DUPLICATING	\$4,048	\$1,135	\$3,500	\$3,500	\$3,500
<i>Line Item Detail Description</i>						<i>Detail Total</i>	
<i>IEPA CON CONFIDENCE REPORT</i>						\$2,000	
<i>IEPA CCC SURVEY</i>						\$1,500	
<i>Detail Total</i>						\$3,500	
20705030	54290	UTILITIES	\$94,583	\$89,383	\$96,000	\$101,000	\$106,100
<i>Line Item Detail Description</i>						<i>Detail Total</i>	
<i>ELECTRICAL SERVICE</i>						\$78,500	
<i>NATURAL GAS</i>						\$10,600	
<i>WELL STATION ELECTRIC</i>						\$17,000	
<i>Detail Total</i>						\$106,100	
2.1E+07	54300	TELECOMMUNICATIONS	\$44,383	\$28,356	\$38,800	\$29,300	\$29,300
<i>Line Item Detail Description</i>						<i>Detail Total</i>	
<i>WATER SYSTEM WIRELESS SERVICE</i>						\$9,000	
<i>SCADA ALARM MONITORING</i>						\$500	
<i>STATION ENTRY ALARMS</i>						\$3,000	
<i>STATION PHONE LINES</i>						\$3,000	
<i>MOBILE PHONE SERVICE</i>						\$8,000	
<i>FIRE ALARM SYSTEMS MONITORING</i>						\$300	
<i>WATER SYSTEM CONTROL SEGMENTS</i>						\$2,500	
<i>STATION INFRASTRUCTURE SYSTEMS</i>						\$3,000	
<i>Detail Total</i>						\$29,300	

Account Description			FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Estimate	FY 23 Budget
20705030	54310	POSTAGE	\$393	\$425	\$1,300	\$1,300	\$1,300
			<i>Line Item Detail Description</i>		<i>Detail Total</i>		
			<i>CERTIFIED MAIL-VIOLATIONS</i>		<i>\$450</i>		
			<i>UPS FEES</i>		<i>\$100</i>		
			<i>CROSS CONNECTION PROGRAM</i>		<i>\$250</i>		
			<i>MISC. MAILINGS</i>		<i>\$500</i>		
					<i>Detail Total</i>		<i>\$1,300</i>
20705030	54610	PROFESSIONAL SERVICES	\$95,442	\$138,677	\$193,500	\$170,697	\$193,000
			<i>Line Item Detail Description</i>		<i>Detail Total</i>		
			<i>IEPA TESTING/UCMR 5</i>		<i>\$23,000</i>		
			<i>ENGINEERING SERVICES</i>		<i>\$20,000</i>		
			<i>J.U.L.I.E. CALL CENTER FEES</i>		<i>\$5,500</i>		
			<i>CCC COMPLIANCE SERVICES</i>		<i>\$5,000</i>		
			<i>WATER FACILITIES ALARM</i>		<i>\$3,000</i>		
			<i>GIS SUPPORT SERVICES</i>		<i>\$46,000</i>		
			<i>LEAK DETECTION SERVICES</i>		<i>\$17,000</i>		
					<i>\$10,000</i>		
			<i>GIS SOFTWARE LICENSE/MAINT</i>		<i>\$10,000</i>		
			<i>SCADA HMI SOFTWARE LICENSE</i>		<i>\$7,000</i>		
			<i>WATERLY</i>				
			<i>PROFESSIONAL LOCATING SERVICES</i>		<i>\$38,000</i>		
			<i>IEPA SOURCE WATER PROTECTION PLAN</i>		<i>\$8,500</i>		
					<i>Detail Total</i>		<i>\$193,000</i>

Account Description			FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Estimate	FY 23 Budget
20705030	54620	RENTAL & LEASE PURCHASES	\$0	\$0	\$900	\$500	\$900
					<i>Detail Total</i>		
CHLORINE CL2 CYLINDER RENTAL							\$400
MISC. EQUIPMENT RENTAL							\$500
					<i>Detail Total</i>		\$900
20705030	54630	DUES AND SUBSCRIPTIONS	\$2,742	\$1,171	\$3,500	\$3,350	\$4,000
					<i>Detail Total</i>		
AWWA MEMBERSHIP-DEPARTMENT							\$2,700
AWWA MEMBERSHIP-INDIVIDUAL							\$500
APWA MEMBERSHIP-INDIVIDUAL							\$800
					<i>Detail Total</i>		\$4,000
20705030	54640	OUTSIDE REPAIR AND MAINT	\$109,671	\$114,135	\$113,750	\$109,550	\$139,750
					<i>Detail Total</i>		
SCADA PROGRAMMING AND HARDWARE							\$10,000
GENERATOR TECHNICAL SERVICE							\$1,000
CONTRACTED LANDSCAPING							\$12,500
CHLORINATION SERVICES							\$1,500
WATER METER TESTING/ REPAIRS							\$13,000
SITE RESTORATIONS							\$15,500
CHLORINATION SYSTEM CALIBRATION							\$750
EXTERIOR STATION MAINTENANCE							\$12,500
PUMP STATION COMPONENT REPAIRS							\$2,500
HYDRANT PAINTING SERVICES							\$25,000
GIS EQPT MAINTENANCE							\$2,500

Account Description			FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Estimate	FY 23 Budget
STORAGE TANK CLEANING/ COATING							\$10,000
WATERMAIN EMERGENCY REPAIR							\$30,000
PRV MAINTENANCE ANNUAL PROGRAM							\$3,000
					<i>Detail Total</i>		\$139,750
20705030	54900	DISPOSAL/DEBRIS AND WASTE	\$7,220	\$10,640	\$14,000	\$13,500	\$14,000
20705030	56600	LAKE MICHIGAN WATER	\$3,589,404	\$3,758,917	\$4,095,000	\$40,495,000	\$4,299,750
Total Contractual Expenses			\$3,948,455	\$4,154,764	\$4,577,750	\$40,942,197	\$4,809,800
53-Supplies							
20705030	56100	UNIFORMS AND CLOTHING	\$2,658	\$4,581	\$4,650	\$5,000	\$6,000
					<i>Line Item Detail Description</i>		<i>Detail Total</i>
					UNIFORMS		\$4,000
					SAFETY EQUIPMENT		\$2,000
					<i>Detail Total</i>		\$6,000
20705030	56220	OPERATING SUPPLIES	\$17,008	\$21,890	\$31,900	\$26,250	\$51,500
					<i>Line Item Detail Description</i>		<i>Detail Total</i>
					STATION SUPPLIES		\$1,500
					CL2 CYLINDERS		\$13,000
					J.U.L.I.E. LOCATING SUPPLIES		\$3,000
					CROSS CONNECTION PROGRAM		\$1,000
					METER INSTALL. MATERIALS		\$2,500
					ROADWAY MATERIALS		\$8,000
					LANDSCAPE MATERIALS		\$5,000

Account Description			FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Estimate	FY 23 Budget
<i>EMERGENCY SUPPLIES &amp; BARRICADES</i>							\$3,000
<i>GIS AND TECH SUPPLIES</i>							\$3,500
<i>DEHUMIDIFIES-INDUSTRIAL FAN</i>							\$2,000
<i>FILL AND DISCHARGE METER REPLACEMENT</i>							\$4,000
<i>PUMP STATION 5 GARAGE DOOR</i>							\$5,000
					<i>Detail Total</i>		\$51,500
20705030	56230	SMALL TOOLS AND EQPT	\$4,174	\$5,695	\$9,500	\$7,750	\$29,250
					<i>Line Item Detail Description</i>	<i>Detail Total</i>	
<i>DIAGNOSTIC EQUIPMENT</i>							\$3,750
<i>CHLORINE EQPT AND SENSORS</i>							\$4,000
<i>HAND AND POWER TOOLS</i>							\$3,000
<i>CHLORINE ANALYZER</i>							\$8,000
<i>LEAK DETECTION HEARING DEVICE</i>							\$6,500
<i>WATER SERVICE FREEZE KITS</i>							\$4,000
					<i>Detail Total</i>		\$29,250
20705030	56240	BOOKS AND PUBLICATIONS	\$260	\$0	\$500	\$500	\$500
					<i>Line Item Detail Description</i>	<i>Detail Total</i>	
<i>TRAINING MANUAL/CODE UPDATES</i>							\$250
<i>NWMC TRAINING MATERIALS</i>							\$250
					<i>Detail Total</i>		\$500

Account Description			FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Estimate	FY 23 Budget
20705030	57280	REPAIR AND MAINTENANCE	\$109,086	\$122,915	\$137,400	\$128,350	\$170,400
			<i>Line Item Detail Description</i>		<i>Detail Total</i>		
			ELECTRICAL REPAIR EQPT		\$7,500		
			GAS CHLORINATOR REPLACEMENT		\$2,400		
			ELECTRICAL CONTROL SUPPLIES		\$2,500		
			WATER MAIN REPAIR FITTINGS		\$20,000		
			HYDRANT REPAIRS		\$30,000		
			WATER METERS		\$60,000		
			B-BOX REPAIR AND REPLACEMENTS		\$6,000		
			VALVE REPAIRS		\$25,000		
			PUMP STATION MAINTENANCE		\$10,000		
			PRV MAINTENANCE ANNUAL PROGRAM		\$7,000		
					<i>Detail Total</i>		\$170,400
Total Supplies Expense			\$133,186	\$155,081	\$183,950	\$167,850	\$257,650
54-Capital							
20705030	60020	IMPROVEMENTS NOT TO BUILDINGS	(\$386,367)	\$0	\$965,000	\$875,000	\$725,000
			<i>Line Item Detail Description</i>		<i>Detail Total</i>		
			SCADA SYSTEMS IMPROVEMENTS		\$100,000		
			WATER MAIN EXTENSION-EAST FRONTAGE RD		\$10,000		
			WATER MAIN EXTENSION THEDA		\$10,000		
			WATER MAIN EXTENSION-ASHLAND		\$75,000		
			WATER MAIN EXTENSION-LOIS/GOLF		\$25,000		

Account Description	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Estimate	FY 23 Budget
<i>PAINT RESERVOIR-PUMP STATION 4</i>					\$40,000
<i>WATER STORAGE TANK MAINTENANCE</i>					\$35,000
<i>CATHODIC PROTECTION SYSTEM</i>					\$30,000
<i>WATER MAIN INSTALLATION-MEIJER</i>					\$25,000
<i>VALVE/HYDRANT REPLCE PROGRAM</i>					\$50,000
<i>ADVANCED METERING INFRASTRUCTURE</i>					\$200,000
<i>WATER MAIN- VERMONT STREET</i>					\$75,000
<i>SCHAUMBURG EMERGENCY INTERCONNECT</i>					\$25,000
<i>MOTOR REPLACEMENT PS 5 CIP</i>					\$25,000
			<i>Detail Total</i>		\$725,000
Total Capital Expenditures	(\$386,367)	\$0	\$965,000	\$875,000	\$725,000
59-IMRF Pension					
20705030 52061 RETIREMENT PLAN CONTRIBUTION	\$101,555	\$73,567	\$94,661	\$94,667	\$63,807
Total IMRF Pension Expense	\$101,555	\$73,567	\$94,661	\$94,667	\$63,807
Total Expenses	\$4,595,825	\$4,967,581	\$6,745,230	\$43,003,583	\$6,688,300
SEWER					
50-SALARIES					
20705035 50010 SALARIES AND WAGES	\$365,801	\$403,348	\$501,112	\$501,112	\$462,286
20705035 50015 SEASONAL SALARIES/WAGES	\$0	\$2,292	\$16,000	\$16,000	\$16,000
20705035 50020 OVERTIME	\$28,048	\$22,400	\$55,000	\$55,000	\$55,000
Total Salaries Expense	\$393,849	\$428,040	\$572,112	\$572,112	\$533,286

Account Description			FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Estimate	FY 23 Budget
51-BENEFITS							
20705035	51041	SICK LEAVE BUY BACK	\$2,236	\$2,287	\$2,338	\$2,338	\$2,408
20705035	51050	POST EMPLOYMENT HEALTH PLAN	\$8,670	\$3,935	\$4,615	\$4,615	\$4,559
20705030	52065	FICA CONTRIBUTION	\$29,442	\$36,369	\$41,293	\$41,293	\$39,041
20705035	52130	GROUP HEALTH INS PLAN	\$87,944	\$90,283	\$86,219	\$86,219	\$111,886
		Total Benefits Expense	\$128,292	\$132,874	\$134,465	\$134,465	\$157,894
52-Contractual							
20705035	53110	PROFESSIONAL DEVELOPMENT	\$1,654	\$2,900	\$9,200	\$7,200	\$8,800
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		<i>IPSI/MAPSI TRAINING</i>					\$1,500
		<i>TUITION REIMBURSEMENT</i>					\$2,000
		<i>UTILITIES SEMINARS</i>					\$3,200
		<i>MISC TRAINING</i>					\$1,000
		<i>NASCO/PACP TRAINING &amp; CERT</i>					\$1,100
					<i>Detail Total</i>		\$8,800
20705035	54290	UTILITIES	\$7,336	\$0	\$1,000	\$0	\$0
20705035	54300	TELECOMMUNICATIONS	\$0	\$0	\$2,500	\$2,500	\$2,500
20705035	54610	PROFESSIONAL SERVICES	\$53,151	\$71,135	\$96,000	\$93,018	\$101,000
		<i>Line Item Detail Description</i>				<i>Detail Total</i>	
		<i>ENGINEERING SERVICES</i>					\$40,000
		<i>GIS SUPPORT SERVICES</i>					\$48,000
		<i>PROFESSIONAL LOCATING SERVICES</i>					\$13,000
					<i>Detail Total</i>		\$101,000

Account Description			FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Estimate	FY 23 Budget
20705035	54640	OUTSIDE REPAIR AND MAINTENANCE	\$38,650	\$50,852	\$43,500	\$99,625	\$75,000
			<i>Line Item Detail Description</i>		<i>Detail Total</i>		
			<i>SITE RESTORATION</i>				\$10,000
			<i>LIFT STATION REPAIR &amp; MAINTENANCE</i>				\$15,000
			<i>EMERGENCY SEWER REPAIR</i>				\$40,000
			<i>SPECIALTY EQUIPMENT REPAIR</i>				\$6,000
			<i>SCADA SYSTEM REPAIR AND MAINTENCE</i>				\$4,000
					<i>Detail Total</i>		\$75,000
20705035	54900	DISPOSAL/DEBRI AND WASTE	\$6,745	\$6,415	\$10,000	\$10,000	\$10,000
Total Contractual Expenses			\$107,536	\$131,302	\$162,200	\$212,343	\$197,300
53-Supplies							
20705035	56100	UNIFORMS & CLOTHING	\$5,086	\$4,974	\$7,100	\$6,175	\$7,600
			<i>Line Item Detail Description</i>		<i>Detail Total</i>		
			<i>UNIFORMS</i>				\$4,000
			<i>SAFETY EQUIPMENT</i>				\$3,600
					<i>Detail Total</i>		\$7,600
20705035	56220	OPERATING SUPPLIES	\$23,746	\$26,285	\$29,500	\$29,400	\$31,500
			<i>Line Item Detail Description</i>		<i>Detail Total</i>		
			<i>ROADWAY AND SEWER REPAIRS</i>				\$15,000
			<i>SITE RESTORATION MATERIALS</i>				\$6,000
			<i>BIOCHEMICAL GREASE REMOVER</i>				\$7,500
			<i>EMERGENCY SUPPLIES &amp; BARRICADES</i>				\$3,000
					<i>Detail Total</i>		\$31,500

Account Description			FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Estimate	FY 23 Budget
20705035	56230	SMALL TOOLS AND EQPT	\$5,323	\$5,928	\$16,800	\$14,035	\$18,500
			<i>Line Item Detail Description</i>		<i>Detail Total</i>		
			<i>HAND TOOLS</i>		<i>\$2,500</i>		
			<i>CONFINED SPACE GAS DETECTOR</i>		<i>\$1,000</i>		
			<i>EMERGENCY SEWER EQUIPMENT</i>		<i>\$12,000</i>		
			<i>HIGH VOLUMEM SAFETY EQUIPMENT</i>		<i>\$3,000</i>		
					<i>Detail Total</i>	<i>\$18,500</i>	
20705035	57280	REPAIR AND MAINTENANCE	\$17,504	\$10,513	\$29,500	\$28,175	\$29,500
			<i>Line Item Detail Description</i>		<i>Detail Total</i>		
			<i>SMALL EQPT AND PARTS</i>		<i>\$8,000</i>		
					<i>\$6,500</i>		
			<i>SEAL TIGHT MANHOLE COVERS</i>		<i>\$4,000</i>		
			<i>EMERGENCY REPAIR SUPPLIES</i>		<i>\$4,000</i>		
			<i>LIFT STATION SUPPLIES</i>		<i>\$4,000</i>		
			<i>SPECIALTY EQPT PARTS</i>		<i>\$4,000</i>		
			<i>SEWER SYSTEM MAINTENANCE SUPPLIES</i>		<i>\$3,000</i>		
					<i>Detail Total</i>	<i>\$29,500</i>	
Total Supplies Expense			\$51,659	\$47,700	\$82,900	\$77,785	\$87,100
54-Capital							
20705030	60020	IMPROVEMENTS NOT TO BUILDINGS	\$386,367	\$0	\$1,140,000	\$512,000	\$1,100,000
			<i>Line Item Detail Description</i>		<i>Detail Total</i>		
			<i>SANITARY PIPE REHABILITATION</i>		<i>\$200,000</i>		
			<i>SANITARY MANHOLE PROGRAM</i>		<i>\$95,000</i>		
			<i>SANITARY SEWER IMPROVEMENTS-MWRD</i>		<i>\$40,000</i>		
			<i>NEW SANITARY INSTALLATION</i>		<i>\$600,000</i>		

Account Description			FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Estimate	FY 23 Budget
<i>SANITARY SEWER INSTALLATION</i>							\$10,000
<i>SANITARY RADIO DETECTION</i>							\$30,000
<i>ENVIROSIGHT ROVER</i>							\$125,000
					<i>Detail Total</i>		\$1,100,000
Total Capital Expenditures			\$386,367	\$0	\$1,140,000	\$512,000	\$1,100,000
59-IMRF Pension							
20705035	52061	RETIREMENT PLAN CONTRIBUTION	\$64,344	\$74,836	\$69,137	\$69,137	\$48,722
Total IMRF Pension Expense			\$64,344	\$74,836	\$69,137	\$69,137	\$48,722
Total Expenses			\$1,132,047	\$814,752	\$2,160,814	\$1,577,842	\$2,124,302
STORMWATER							
50-SALARIES							
20705040	50010	SALARIES AND WAGES	\$93,215	\$166,222	\$172,745	\$172,745	\$180,970
20705040	50015	SEASONAL SALARIES/WAGES	\$1,123	\$0	\$16,000	\$16,000	\$16,000
20705040	50020	OVERTIME	\$9,017	\$6,241	\$5,000	\$5,000	\$5,000
Total Salaries Expense			\$103,355	\$172,463	\$193,745	\$193,745	\$201,970
51-BENEFITS							
20705040	51041	SICK LEAVE BUY BACK	\$2,064	\$2,022	\$2,152	\$2,152	\$2,217
20705040	51050	POST EMPLOYMENT HEALTH PLAN	\$2,250	\$2,515	\$2,912	\$2,912	\$3,022
20705040	52065	FICA CONTRIBUTION	\$7,900	\$12,839	\$14,280	\$14,280	\$15,176
20705040	52130	GROUP HEALTH INS PLAN	\$22,459	\$63,353	\$65,552	\$65,552	\$62,232
Total Benefits Expense			\$34,673	\$80,729	\$84,896	\$84,896	\$82,647

Account Description			FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Estimate	FY 23 Budget	
52-Contractual								
20705040	54300	TELECOMMUNICATIONS	\$0	\$0	\$500	\$500	\$500	
20705040	54610	PROFESSIONAL SERVICES	\$55,547	\$65,843	\$106,000	\$97,250	\$110,000	
						<i>Detail Total</i>		
		<i>POND WEED CONTROL</i>					\$12,000	
		<i>GIS SUPPORT</i>					\$48,000	
		<i>STORMWATER ENG SVC</i>					\$40,000	
		<i>PROFESSIONAL LOCATING SERVICES</i>					\$10,000	
						<i>Detail Total</i>		
							\$110,000	
20705040	54611	OTHER SERVICES	\$5,328	\$6,655	\$6,000	\$6,000	\$6,000	
						<i>Detail Total</i>		
		<i>NPDES ANNUAL PERMIT FEE</i>					\$1,000	
		<i>NPDES ENGINEERING AND INSPECTIONS</i>					\$5,000	
						<i>Detail Total</i>		
							\$6,000	
20705040	54640	OUTSIDE REPAIR	\$59,751	\$7,306	\$114,500	\$102,000	\$114,500	
						<i>Detail Total</i>		
		<i>OUTFALL POINT REPAIRS</i>					\$7,500	
		<i>ROADWAY CLEANING PROGRAM</i>					\$5,000	
		<i>STORM SEWER REPAIRS</i>					\$25,000	
		<i>STORM SEWER IMPROVEMENT</i>					\$42,000	
		<i>LANDSCAPE MAINTENANCE</i>					\$2,000	
		<i>NATUAL AREA MAINTENANCE</i>					\$15,000	
		<i>INSPECTION/CLEANING PROGRAM</i>					\$10,000	
		<i>POND PUMP MAINTENANCE AGREEMENT</i>					\$8,000	
						<i>Detail Total</i>		
							\$114,500	

Account Description			FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Estimate	FY 23 Budget
20705040	54900	DISPOSAL/DEBRIS AND WASTE	\$2,660	\$7,125	\$10,000	\$10,000	\$10,000
						<i>Detail Total</i>	
<i>CATCH BASIN DEBRI</i>							\$10,000
						<i>Detail Total</i>	
Total Contractual Expenses			\$123,286	\$86,929	\$237,000	\$215,750	\$241,000
53-Supplies							
20705040	56100	UNIFORM & CLOTHING	\$243	\$621	\$775	\$775	\$875
						<i>Detail Total</i>	
<i>UNIFORMS</i>							\$650
<i>SAFETY EQUIPMENT</i>							\$225
						<i>Detail Total</i>	
20705040	56220	OPERATING SUPPLIES	\$8,392	\$15,156	\$14,750	\$14,990	\$18,500
						<i>Detail Total</i>	
<i>EQUIPMENT SAW BLADES</i>							\$1,000
<i>ASPHALT/CONCRETE/GRAVEL</i>							\$14,000
<i>EMERGENCY SUPPLIES</i>							\$1,500
<i>PUMP PARTS &amp; HOSES</i>							\$2,000
						<i>Detail Total</i>	
20705040	56230	SMALL TOOLS AND EQPT	\$2,927	\$2,636	\$3,300	\$2,900	\$4,500
						<i>Detail Total</i>	
<i>HAND TOOLS</i>							\$1,500
<i>CONCRETE SAW</i>							\$1,500
<i>DEWATERING PUMPS</i>							\$1,500
						<i>Detail Total</i>	

Account Description			FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Estimate	FY 23 Budget
20705040	57280	REPAIR AND MAINTENANCE	\$10,353	\$5,463	\$17,500	\$17,100	\$20,500
			<i>Line Item Detail Description</i>		<i>Detail Total</i>		
			<i>MANHOLE COVER FRAMES</i>		\$8,000		
			<i>PRECAST MANHOLE SECTIONS</i>		\$4,000		
			<i>PIPE REPAIR SUPPLIES</i>		\$5,000		
			<i>HYDROSEED SUPPLIES &amp; MATERIALS</i>		\$2,500		
			<i>DETENTION/RETENTION SUPPLIES</i>		\$1,000		
					<i>Detail Total</i>		\$20,500
Total Supplies Expense			\$21,915	\$23,876	\$36,325	\$35,765	\$44,375
54-Capital							
20705040	60020	IMPRMNTS NOT TO BUILDINGS	\$304	\$0	\$1,105,000	\$396,000	\$1,426,500
			<i>Line Item Detail Description</i>		<i>Detail Total</i>		
			<i>STORM SEWER REHABILITATION</i>		\$150,000		
			<i>ROAD PROGRAM STORM SEWER REPAIRS</i>		\$60,000		
			<i>WETLAND AND NATUAL AREA MGMT</i>		\$25,000		
			<i>PARK STREET STORM-DRAINAGE</i>		\$986,500		
			<i>STORM SEWER IMPRVEMENT PROGRAM</i>		\$105,000		
			<i>SALT CREEK OUTFALL REPAIRS</i>		\$100,000		
					<i>Detail Total</i>		\$1,426,500
Total Capital Expenditures			\$304	\$0	\$1,105,000	\$396,000	\$1,426,500
59-IMRF Pension							
20705040	52061	RETIREMENT PLAN CONTRIBUTION	\$17,156	\$26,716	\$24,534	\$24,534	\$18,963
Total IMRF Pension Expense			\$17,156	\$26,716	\$24,534	\$24,534	\$18,963
Total Expenses			\$300,689	\$390,713	\$1,681,500	\$950,690	\$2,015,455

## 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 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated Projection	FY 2023 Budget
<b>Revenue</b>					
Charges for Service	2,240,609	2,129,468	2,240,600	2,236,600	2,240,600
Transfer Station	0	0	0	0	70,000
Host & Tipping Fees	0	0	0	0	275,000
Miscellaneous	3,016	284	3,000	600	3,000
Transfer from General Fund	0	142,228	0	0	0
<b>Total Revenue</b>	<b>2,243,625</b>	<b>2,271,980</b>	<b>2,243,600</b>	<b>2,237,200</b>	<b>2,588,600</b>
<b>Expenses</b>					
Salaries	266,422	273,138	305,173	305,173	326,971
Benefits	113,877	122,885	129,045	129,045	104,519
IMRF	42,180	41,332	37,888	37,888	30,703
Contractual Services	1,282,479	1,303,232	1,366,900	1,364,175	1,366,900
Supplies	6,875	6,896	11,450	3,950	4,150
Internal Service Chargeback	564,100	587,000	479,710	479,710	582,982
<b>Total Expenses</b>	<b>2,275,934</b>	<b>2,334,483</b>	<b>2,330,166</b>	<b>2,319,941</b>	<b>2,416,225</b>
<b>Surplus (Deficit)</b>	<b>(32,309)</b>	<b>(62,504)</b>	<b>(86,566)</b>	<b>(82,741)</b>	<b>172,375</b>
<b>Ending Fund Balance Equivalent</b>	<b>358,452</b>	<b>295,948</b>	<b>531,268</b>	<b>213,207</b>	<b>385,582</b>

**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). For FY2023, the balance is below policy by \$358,785 for 30% of expenditures.
- 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.

Account Description			FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Estimate	FY 23 Budget
REFUSE FUND							
HOST/TIPPING FEES							
16	46789	HOST/TIPPING	\$0	\$0	\$0	\$0	\$275,000
		Total Fees	\$0	\$0	\$0	\$0	\$275,000
44-Fines & Forfeitures							
16	46542	PENALTIES	\$1,865	\$0	\$5,000	\$1,000	\$5,000
		Total Fines & Forfeitures	\$1,865	\$0	\$5,000	\$1,000	\$5,000
45-Charges for Services							
16	46640	SPECIAL SERVICES	\$400	\$750	\$500	\$500	\$500
16	46645	SPECIAL SVCES-BRUSH PICKUP	\$0	\$0	\$100	\$100	\$100
16	46755	REFUSE SERVICE	\$2,238,344	\$2,128,718	\$2,235,000	\$2,235,000	\$2,235,000
		Total Charges for Service	\$2,238,744	\$2,129,468	\$2,235,600	\$2,235,600	\$2,235,600
46-Investment							
16	47710	INVESTMENT EARNINGS	\$2,184	\$5	\$2,500	\$100	\$2,500
		Total Investment Earnings	\$2,184	\$5	\$2,500	\$100	\$2,500
47-Miscellaneous							
16	58790	MISC INCOME	\$832	\$279	\$5,000	\$5,000	\$5,000
		Total Misc. Income	\$832	\$279	\$5,000	\$5,000	\$5,000
48-Other Financing							
16	49901	TRANS FROM GENERAL FUND	\$0	\$142,228	\$0	\$0	\$0
		Total Other Financing	\$0	\$142,228	\$0	\$0	\$0
		Total Revenue	\$2,243,625	\$2,271,980	\$2,248,100	\$2,241,700	\$2,523,100

Account Description			FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Estimate	FY 23 Budget
REFUSE-FINANCE							
52-Contractual							
16202000	54040	ADMIN FEES	\$435,000	\$500,000	\$500,000	\$500,000	\$500,000
16202000	54210	BANK FEES	\$14,080	\$5,886	\$15,000	\$15,000	\$15,000
16202000	54275	VEH MNT CHARGEBACK	\$200,000	\$205,000	\$202,005	\$202,005	\$222,644
16202000	54280	LIABILITY INS CHARGEBACK	\$75,000	\$80,000	\$80,000	\$80,000	\$12,204
16202000	54285	VEH REPLACEMENT CHARGEBACK	\$180,000	\$185,000	\$100,000	\$100,000	\$76,305
16202000	54286	EQUIPMENT CHARGEBACK	\$44,100	\$47,000	\$47,705	\$47,705	\$184,081
16202000	54295	BUILDING & LAND CHARGEBACK	\$65,000	\$70,000	\$50,000	\$50,000	\$87,748
16202000	54285	POSTAGE	\$5,946	\$5,158	\$5,000	\$5,000	\$5,000
16202000	54610	PROFESSIONAL SERVICES	\$4,350	\$6,201	\$3,000	\$3,000	\$3,000
		Total Contractual Expenses	\$1,023,476	\$1,104,245	\$1,002,710	\$1,002,710	\$1,105,982
		Total Expenses	\$1,023,476	\$1,104,245	\$1,002,710	\$1,002,710	\$1,105,982
REFUSE							
50-SALARIES							
16705045	50010	SALARIES AND WAGES	\$262,861	\$267,853	\$284,173	\$284,173	\$305,971
16705045	50015	SEASONAL SALARIES/WAGES	\$0	\$0	\$16,000	\$16,000	\$16,000
16705045	50020	OVERTIME	\$3,562	\$5,286	\$5,000	\$5,000	\$5,000
		Total Salaries Expense	\$266,423	\$273,139	\$305,173	\$305,173	\$326,971
51-BENEFITS							
16705045	51050	POST EMPLOYMENT HEALTH PLAN	\$1,222	\$1,259	\$1,352	\$1,352	\$1,472
16705045	52065	FICA CONTRIB.	\$18,719	\$19,677	\$21,854	\$21,854	\$24,222
16705045	52130	GROUP HEALTH INS PLAN	\$93,936	\$101,949	\$105,839	\$105,839	\$78,825
		Total Benefits Expense	\$113,877	\$122,885	\$129,045	\$129,045	\$104,519

Account Description			FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Estimate	FY 23 Budget
52-Contractual							
16705045	53090	PROFESSIONAL DEVELOPMENT	\$695	\$625	\$4,300	\$3,525	\$4,300
						<i>Detail Total</i>	
			<i>Line Item Detail Description</i>				
			SEMINARS			\$500	
			IRMA INJURY PREVENTION			\$300	
			IPSI/MAPSI			\$1,500	
			OPERATOR TRAINING			\$2,000	
						<i>Detail Total</i>	
						\$4,300	
16705045	54225	DUMP FEES	\$539,878	\$495,694	\$535,150	\$535,150	\$535,150
						<i>Detail Total</i>	
			<i>Line Item Detail Description</i>				
			REFUSE DISPOSAL			\$412,750	
			LANDSCAPE WASTE			\$82,400	
			SWANCC TRUE UP			\$40,000	
						<i>Detail Total</i>	
						\$535,150	
16705045	54270	PRINTING AND DUPLICATING	\$0	\$0	\$500	\$400	\$500
						<i>Detail Total</i>	
			<i>Line Item Detail Description</i>				
			REFUSE GUIDELINES			\$250	
			REFUSE DOOR TAGS			\$250	
						<i>Detail Total</i>	
						\$500	
16705045	54300	TELECOMMUNICATIONS	\$0	\$0	\$500	\$500	\$500
16705045	54611	OTHER SERVICES	\$31	\$0	\$1,500	\$0	\$1,500
						<i>Detail Total</i>	
			<i>Line Item Detail Description</i>				
			PORTABLE FACILITY RENTAL			\$500	
			SWAP PROGRAM			\$1,000	
						<i>Detail Total</i>	
						\$1,500	

Account Description			FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Estimate	FY 23 Budget
16705045	54615	RECYCLING PROGRAM	\$282,498	\$289,668	\$900,950	\$300,950	\$300,950
			<i>Line Item Detail Description</i>		<i>Detail Total</i>		
RECYCLING COLLECTION							\$300,700
BROCHURES							\$250
					<i>Detail Total</i>		\$300,950
16705045	54250	TRAVEL AND LODGING	\$0	\$0	\$1,000	\$650	\$1,000
Total Contractual Expenses			\$823,102	\$785,987	\$1,443,900	\$841,175	\$843,900
53-Supplies							
16705045	56100	UNIFORMS AND CLOTHING	\$2,631	\$2,002	\$3,200	\$3,200	\$3,400
			<i>Line Item Detail Description</i>		<i>Detail Total</i>		
UNIFORMS							\$2,400
SAFETY EQUIPMENT							\$1,000
					<i>Detail Total</i>		\$3,400
16705045	56220	OPERATING SUPPLIES	\$3,986	\$4,813	\$7,900	\$400	\$400
			<i>Line Item Detail Description</i>		<i>Detail Total</i>		
CONTAINER REPLACEMENT 2YD							\$400
					<i>Detail Total</i>		\$400
16705045	56230	SMALL TOOLS AND EQPT	\$259	\$81	\$350	\$350	\$350
Total Supplies Expense			\$6,876	\$6,896	\$11,450	\$3,950	\$4,150
59-IMRF Pension							
16705045	52061	RETIREMENT PLAN CONTRIBUTION	\$42,180	\$41,332	\$37,888	\$37,888	\$30,703
Total IMRF Pension Expense			\$42,180	\$41,332	\$37,888	\$37,888	\$30,703
Total Expenses			\$1,252,458	\$1,230,239	\$1,927,456	\$1,317,231	\$1,310,243

Account Description			FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Estimate	FY 23 Budget
REFUSE							
50-SALARIES							
16705045	50010	SALARIES AND WAGES	\$262,861	\$267,853	\$284,173	\$284,173	\$305,971
16705045	50015	SEASONAL SALARIES/WAGES	\$0	\$0	\$16,000	\$16,000	\$16,000
16705045	50020	OVERTIME	\$3,562	\$5,286	\$5,000	\$5,000	\$5,000
Total Salaries Expense			\$266,423	\$273,139	\$305,173	\$305,173	\$326,971
51-BENEFITS							
16705045	51050	POST EMPLOYMENT HEALTH PLAN	\$1,222	\$1,259	\$1,352	\$1,352	\$1,472
16705045	52065	FICA CONTRIB.	\$18,719	\$19,677	\$21,854	\$21,854	\$24,222
16705045	52130	GROUP HEALTH INS PLAN	\$93,936	\$101,949	\$105,839	\$105,839	\$78,825
Total Benefits Expense			\$113,877	\$122,885	\$129,045	\$129,045	\$104,519
52-Contractual							
16705045	53090	PROFESSIONAL DEVELOPMENT	\$695	\$625	\$4,300	\$3,525	\$4,300
			<i>Line Item Detail Description</i>			<i>Detail Total</i>	
			SEMINARS			\$500	
			IRMA INJURY PREVENTION			\$300	
			IPSI/MAPSI			\$1,500	
			OPERATOR TRAINING			\$2,000	
						<i>Detail Total</i>	
						\$4,300	

Account Description			FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Estimate	FY 23 Budget
16705045	54225	DUMP FEES	\$539,878	\$495,694	\$535,150	\$535,150	\$535,150
			<i>Line Item Detail Description</i>		<i>Detail Total</i>		
			REFUSE DISPOSAL		\$412,750		
			LANDSCAPE WASTE		\$82,400		
			SWANCC TRUE UP		\$40,000		
					<i>Detail Total</i>		\$535,150
16705045	54270	PRINTING AND DUPLICATING	\$0	\$0	\$500	\$400	\$500
			<i>Line Item Detail Description</i>		<i>Detail Total</i>		
			REFUSE GUIDELINES		\$250		
			REFUSE DOOR TAGS		\$250		
					<i>Detail Total</i>		\$500
16705045	54300	TELECOMMUNICATIONS	\$0	\$0	\$500	\$500	\$500
16705045	54611	OTHER SERVICES	\$31	\$0	\$1,500	\$0	\$1,500
			<i>Line Item Detail Description</i>		<i>Detail Total</i>		
			PORTABLE FACILITY RENTAL		\$500		
			SWAP PROGRAM		\$1,000		
					<i>Detail Total</i>		\$1,500
16705045	54615	RECYCLING PROGRAM	\$282,498	\$289,668	\$900,950	\$300,950	\$300,950
			<i>Line Item Detail Description</i>		<i>Detail Total</i>		
			RECYCLING COLLECTION		\$300,700		
			BROCHURES		\$250		
					<i>Detail Total</i>		\$300,950
16705045	54250	TRAVEL AND LODGING	\$0	\$0	\$1,000	\$650	\$1,000
Total Contractual Expenses			\$823,102	\$785,987	\$1,443,900	\$841,175	\$843,900

Account Description			FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Estimate	FY 23 Budget
53-Supplies							
16705045	56100	UNIFORMS AND CLOTHING	\$2,631	\$2,002	\$3,200	\$3,200	\$3,400
						<i>Detail Total</i>	
		<i>UNIFORMS</i>					\$2,400
		<i>SAFETY EQUIPMENT</i>					\$1,000
						<i>Detail Total</i>	
						\$3,400	
16705045	56220	OPERATING SUPPLIES	\$3,986	\$4,813	\$7,900	\$400	\$400
						<i>Detail Total</i>	
		<i>CONTAINER REPLACEMENT 2YD</i>					\$400
						<i>Detail Total</i>	
						\$400	
16705045	56230	SMALL TOOLS AND EQPT	\$259	\$81	\$350	\$350	\$350
Total Supplies Expense			\$6,876	\$6,896	\$11,450	\$3,950	\$4,150
59-IMRF Pension							
16705045	52061	RETIREMENT PLAN CONTRIBUTION	\$42,180	\$41,332	\$37,888	\$37,888	\$30,703
Total IMRF Pension Expense			\$42,180	\$41,332	\$37,888	\$37,888	\$30,703
Total Expenses			\$1,252,458	\$1,230,239	\$1,927,456	\$1,317,231	\$1,310,243

## 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 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated Projection	FY 2023 Budget
<b>Revenue</b>					
Charges for Service	1,543,042	1,561,129	1,397,714	1,397,714	1,648,096
Investment Earnings					25
Miscellaneous	5,033	0	5,500	5,500	5,500
<b>Total Revenue</b>	<b>1,548,075</b>	<b>1,561,129</b>	<b>1,403,214</b>	<b>1,403,214</b>	<b>1,653,621</b>
<b>Expenses</b>					
Salaries	313,751	384,380	390,874	390,874	291,343
Benefits	92,269	89,952	100,065	100,065	72,987
IMRF	59,626	59,063	50,020	50,020	27,371
Contractual Services	283,575	368,902	404,300	404,575	415,500
Supplies	318,693	410,157	497,750	543,650	515,350
Internal Service Chargeback	190,500	203,025	203,375	203,375	310,034
<b>Total Expenses</b>	<b>1,258,414</b>	<b>1,515,480</b>	<b>1,646,384</b>	<b>1,692,559</b>	<b>1,632,585</b>
<b>Surplus (Deficit)</b>	<b>289,660</b>	<b>45,650</b>	<b>(243,170)</b>	<b>(289,345)</b>	<b>21,036</b>
<b>Ending Fund Balance Equivalent</b>	<b>1,474,321</b>	<b>1,519,971</b>	<b>1,276,801</b>	<b>1,230,626</b>	<b>1,251,662</b>
	<i>Audited Fund Balance</i>	<i>Audited Fund Balance</i>	<i>Fund Balance Estimate Per Budget</i>	<i>Estimate of Fund Balance</i>	<i>Estimate of Fund Balance</i>

**Notes:**

- 1) FY2023 has the Garage Fund chargebacks at 99% of the expenditure need.
- 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.

Account Description			FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Estimate	FY 23 Budget
<b>GARAGE FUND</b>							
<b>45-Charges for Services</b>							
14	46540	SERVICE FEE- PARK DISTRICT	\$15,042	\$18,629	\$15,000	\$15,000	\$15,000
14	56901	SVC CHARGEBACK- GENERAL	\$930,000	\$937,500	\$939,323	\$939,323	\$1,035,290
14	46916	SVC CHARGEBACK-REFUSE	\$200,000	\$205,000	\$202,005	\$202,005	\$222,644
14	46920	SVC CHARGEBACK- UTILITIES	\$238,000	\$240,000	\$240,386	\$240,386	\$264,945
14	46961	SVC CHARGEBACK- LOCAL ROADS	\$160,000	\$160,000	\$100,000	\$100,000	\$110,217
		Total Charges for Service	\$1,543,042	\$1,561,129	\$1,496,714	\$1,496,714	\$1,648,096
<b>46-Investment</b>							
14	47710	INVESTMENT EARNINGS	\$2	\$0	\$25	\$25	\$25
		Total Investment Earnings	\$2	\$0	\$25	\$25	\$25
<b>47-Miscellaneous</b>							
14	48790	MISC INCOME	\$0	\$0	\$500	\$500	\$500
14	48792	REIMBURSEMENTS	\$5,030	\$0	\$5,000	\$5,000	\$5,000
		Total Misc. Income	\$5,030	\$0	\$5,500	\$5,500	\$5,500
		Total Revenue	\$1,548,074	\$1,561,129	\$1,502,239	\$1,502,239	\$1,653,621
<b>GARAGE</b>							
<b>50-SALARIES</b>							
14705015	50010	SALARIES AND WAGES	\$301,819	\$377,556	\$379,874	\$379,874	\$280,343
14705015	50020	OVERTIME	\$11,932	\$6,824	\$11,000	\$11,000	\$11,000
		Total Salaries Expense	\$313,751	\$384,380	\$390,874	\$390,874	\$291,343

Account Description			FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Estimate	FY 23 Budget
51-BENEFITS							
14705015	51041	SICK LEAVE BUY BACK	\$0	\$0	\$2,673	\$2,673	\$0
14705015	51050	POST EMPLOYMENT HEALTH PLAN	\$4,136	\$4,077	\$6,970	\$6,970	\$1,329
14705015	52065	FICA CONTRIB.	\$27,717	\$29,442	\$30,264	\$30,264	\$22,372
14705015	52130	GROUP HEALTH INS PLAN	\$60,416	\$56,433	\$60,158	\$60,158	\$49,286
Total Benefits Expense			\$92,269	\$89,952	\$100,065	\$100,065	\$72,987
52-Contractual							
14705015	53090	PROFESSIONAL DEVELOPMENT	\$1,940	\$3,959	\$10,000	\$10,000	\$10,000
<i>Line Item Detail Description</i>						<i>Detail Total</i>	
<i>MECHANIC CERT TRAINING</i>							\$2,500
<i>IPSI/MAPSI TRAINING</i>							\$2,000
<i>IRMA PREVENTION PROGRAM</i>							\$500
<i>FLEET SOFTWARE TRAINING</i>							\$5,000
						<i>Detail Total</i>	\$10,000
14705015	54040	ADMINISTRATIVE FEES	\$235,000	\$300,000	\$300,000	\$300,000	\$300,000
14705015	54250	TRAVEL AND LODGING	\$503	\$625	\$1,500	\$2,100	\$2,000
<i>Line Item Detail Description</i>						<i>Detail Total</i>	
<i>IPSI/MAPSI TRAINING</i>							\$2,000
						<i>Detail Total</i>	\$2,000
14705015	54280	LIABILITY INS CHARGEBACK	\$20,000	\$25,000	\$25,000	\$25,000	\$3,814
14705015	54285	VEH RPLC CHARGEBACK	\$30,000	\$31,000	\$31,000	\$31,000	\$23,655
14705015	54286	EQPT CHARGEBACK	\$10,500	\$11,025	\$11,375	\$11,375	\$43,893
14705015	54295	BUILDING AND LAND CHARGEBACK	\$130,000	\$136,000	\$136,000	\$136,000	\$238,672
14705015	54300	TELECOMMUNICATIONS	\$0	\$0	\$250	\$250	\$250

Account Description			FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Estimate	FY 23 Budget
14705015	54610	PROFESSIONAL SERVICES	\$19,662	\$12,524	\$16,800	\$16,475	\$18,000
			<i>Line Item Detail Description</i>		<i>Detail Total</i>		
			HOIST INSPECTIONS				\$1,200
			VEH LIFT INSPECTION				\$1,700
			VEH FIRE EXT INSPECTION				\$1,400
			SAFETY LANE INSPECTION				\$3,200
			CFA FLEET				\$3,000
			VEHICLE RADIO TESTING & SERVICE				\$3,250
			PARTS WASHER & BRAKE MACHINE				\$2,000
			OIL, FUEL & ANITFREEZE DISPOSAL				\$2,250
					<i>Detail Total</i>		\$18,000
14705015	54630	DUES AND SUBSCRIPTIONS	\$1,530	\$1,682	\$1,750	\$1,750	\$1,750
			<i>Line Item Detail Description</i>		<i>Detail Total</i>		
			MUNICIPAL FLEET MGR MEMBERSHIP				\$250
			DIAGNOSTIC ALL DATA				\$1,500
					<i>Detail Total</i>		\$1,750
14705015	54640	OUTSIDE REPAIR AND MAINTENANCE	\$24,941	\$50,112	\$74,000	\$74,000	\$80,000
			<i>Line Item Detail Description</i>		<i>Detail Total</i>		
			FIRE VEH EQUIP AND REPAIR				\$16,000
			CHASSIS REPAIRS				\$13,000
			SHOP & SMALL EQUIP REPAIR				\$11,000
			POLICE VEH EQUIP AND REPAIR				\$16,000
			MAJOR ENGINE REPAIRS				\$11,000
			HEAVY EQUIPMENT REPAIRS				\$13,000
					<i>Detail Total</i>		\$80,000
Total Contractual Expenses			\$474,076	\$571,927	\$607,675	\$607,950	\$722,034

Account Description			FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Estimate	FY 23 Budget	
53-Supplies								
14705015	56100	UNIFORMS AND CLOTHING	\$2,958	\$2,892	\$6,600	\$6,600	\$6,800	
						<i>Detail Total</i>		
								\$5,600
								\$1,200
						<i>Detail Total</i>	\$6,800	
14705015	56220	OPERATING SUPPLIES	\$4,653	\$3,729	\$5,100	\$5,100	\$6,000	
						<i>Detail Total</i>		
								\$1,500
								\$1,000
								\$1,500
								\$500
								\$500
								\$1,000
						<i>Detail Total</i>	\$6,000	
14705015	56230	SMALL TOOLS AND EQPT	\$6,211	\$6,886	\$7,050	\$7,050	\$16,550	
						<i>Detail Total</i>		
								\$1,050
								\$4,000
								\$2,000
								\$9,500
						<i>Detail Total</i>	\$16,550	
14705015	56240	BOOKS & PUBLICATIONS	\$366	\$0	\$500	\$500	\$500	

Account Description			FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Estimate	FY 23 Budget
14705015	56250	GASOLINE/FUEL	\$170,501	\$251,385	\$317,000	\$317,000	\$317,000
			<i>Line Item Detail Description</i>		<i>Detail Total</i>		
			DIESEL		\$105,750		
			GASOLINE		\$195,750		
			PROPANE		\$500		
			OUTSIDE FUEL PURCHASES		\$15,000		
					<i>Detail Total</i>		\$317,000
14705015	56255	TIRES	\$27,481	\$25,891	\$41,000	\$41,000	\$41,000
			<i>Line Item Detail Description</i>		<i>Detail Total</i>		
			TIRE DISPOSAL FREE		\$500		
			MOUNTING & REPAIR SUPPLIES		\$2,000		
			SEDAN & LIGHT TRUCK		\$8,500		
			HEAVY DUTY TRUCK		\$22,000		
			OFF ROAD EQUIPMENT		\$8,000		
					<i>Detail Total</i>		\$41,000
14705015	57280	REPAIR & MAINTENANCE SUPPLIES	\$106,523	\$119,375	\$120,500	\$120,500	\$127,500
			<i>Line Item Detail Description</i>		<i>Detail Total</i>		
			ENGINE FLUIDS & LUBRICANTS		\$24,000		
			ENGINE & EQUIPMENT FILTERS		\$12,000		
			BATTERIES		\$9,000		
			BELT/HOSE/WATER PUMPS		\$1,000		
			DRIVE TRAIN		\$4,000		
			EQUIPMENT REPAIRS		\$12,000		
			HARDWARE & SHOP SUPPLIES		\$7,500		
			LIGHTS & BULB		\$4,000		

Account Description			FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Estimate	FY 23 Budget
<i>HEAVY TRUCK &amp; PLOW PARTS</i>							\$17,000
<i>FABRICATION SUPPLIES &amp; STEEL</i>							\$4,000
<i>SUSPENSION &amp; STEERING REPAIRS</i>							\$15,000
<i>WELDING SUPPLIES</i>							\$3,000
<i>LIGHT TRUCK &amp; CAR REPAIR PARTS</i>							\$15,000
					<i>Detail Total</i>		\$127,500
Total Supplies Expense			\$318,693	\$410,158	\$497,750	\$497,750	\$515,350
59-IMRF Pension							
14705015	52061	RETIREMENT PLAN CONTRIBUTION	\$59,626	\$59,063	\$50,020	\$50,200	\$27,371
Total IMRF Pension Expense			\$59,626	\$59,063	\$50,020	\$50,200	\$27,371
Total Expenses			\$1,258,415	\$1,515,480	\$1,646,384	\$1,646,839	\$1,629,085

## 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 account

	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated Projection	FY 2023 Budget
<b>Revenue</b>					
Charges for Service	\$ 1,534,700	\$ 1,600,800	\$ 1,484,206	\$ 1,484,206	\$ 2,003,678
Investment Earnings/Miscellaneous	0	9,995	25	25	25
Gain on Sale of Fixed Assets	18,488	96,945	10,000	10,000	10,000
Transfer from General Fund	100,000	100,000	100,000	100,000	100,000
<b>Total Revenue</b>	<b>1,653,188</b>	<b>1,807,740</b>	<b>1,594,231</b>	<b>1,594,231</b>	<b>2,113,703</b>
<b>Expenses</b>					
Capital Outlay	846,522	180,810	2,852,000	2,806,710	2,580,000
<b>Total Expenses</b>	<b>846,522</b>	<b>180,810</b>	<b>2,852,000</b>	<b>2,806,710</b>	<b>2,580,000</b>
<b>Surplus (Deficit)</b>	<b>806,666</b>	<b>1,626,930</b>	<b>(1,257,769)</b>	<b>(1,212,479)</b>	<b>(466,297)</b>
<b>Ending Fund Balance Equivalent</b>	<b>\$ 1,342,848</b>	<b>\$ 2,969,778</b>	<b>\$ 1,244,570</b>	<b>\$ 1,757,299</b>	<b>\$ 1,291,002</b>

Account Description			FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Estimate	FY 23 Budget
VEHICLE & EQUIPMENT REPLACEMENT FUND							
45-Charges for Services							
25	46901	SVC CHARGEBACK- GENERAL FUND	\$552,600	\$571,800	\$571,800	\$571,800	\$436,315
25	46902	EQUIPMENT CHBK- GENERAL FUND	\$90,000	\$94,850	\$97,401	\$97,401	\$375,847
25	46914	SVC CHARGEBACK- GARAGE	\$30,000	\$31,000	\$31,000	\$31,000	\$23,655
25	46915	SVC CHARGEBACK- EQUIPMENT	\$10,500	\$11,025	\$11,375	\$11,375	\$43,893
25	46916	SVC CHARGEBACK- REFUSE	\$180,000	\$185,000	\$100,000	\$100,000	\$76,305
25	46920	SVC CHARGEBACK - UTILITIES	\$337,000	\$350,000	\$400,000	\$400,000	\$305,223
25	46961	SVC CHARGEBACK- LOCAL ROADS	\$175,000	\$175,000	\$100,000	\$100,000	\$76,305
25	46992	EQUIPMENT CHBK- UTILITIES	\$52,500	\$55,125	\$56,725	\$56,725	\$218,887
25	46993	EQUIPMENT CHBK- REFUSE	\$44,100	\$47,000	\$47,705	\$47,705	\$184,081
25	46994	EQUIPMENT CHBK-E911	\$63,000	\$80,000	\$68,200	\$68,200	\$263,166
		Total Charges for Service	\$1,534,700	\$893,675	\$811,576	\$811,576	\$956,015
46-Investment							
25	47710	INVESTMENT EARNINGS	\$1	\$0	\$25	\$25	\$25
		Total Investment Earnings	\$1	\$0	\$25	\$25	\$25
47-Miscellaneous							
25	48800	GAIN/LOSS ON SALE OF F/A	\$18,488	\$96,945	\$10,000	\$10,000	\$10,000
		Total Misc. Income	\$18,488	\$96,945	\$10,000	\$10,000	\$10,000
48-Other Financing							
25	49901	TRNS FROM GENERAL FUND	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
		Total Other Financing Income	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
		Total Revenue	\$1,653,189	\$1,090,620	\$921,601	\$921,601	\$1,066,040

Account Description			FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Estimate	FY 23 Budget
OTHER							
54-Capital							
25005025	60003	EQUIPMENT-CITY WIDE	\$32,898	\$30,361	\$25,000	\$31,000	\$31,000
Total Capital Expenses			\$32,898	\$30,361	\$25,000	\$31,000	\$31,000
Total Expenses			\$32,898	\$30,361	\$25,000	\$31,000	\$31,000
IT EQUIPMENT							
54-Capital							
25255025	60006	EQUIPMENT- IT	\$185,280	\$97,807	\$1,184,000	\$704,000	\$844,000
			<i>Line Item Detail Description</i>			<i>Detail Total</i>	
			<i>CITYWIDE SOFTWARE- ERP PHASE 2</i>			\$250,000	
			<i>WIRELESS BACK UP SYSTEM</i>			\$100,000	
			<i>DESKTOP/LAPTOP REPLACEMENTS</i>			\$60,000	
			<i>CITY COUNCIL AV UPGRADES</i>			\$24,000	
			<i>DISASTER RECOVERY SITE</i>			\$100,000	
			<i>NETWORK EQUIPMENT</i>			\$90,000	
			<i>SERVER ROOM UPGRADE</i>			\$20,000	
			<i>FILE SERVER SANS UPGRADE</i>			\$200,000	
						<i>Detail Total</i>	
						\$844,000	
Total Capital Expenses			\$185,280	\$97,807	\$1,184,000	\$704,000	\$2,532,000
Total Expenses			\$185,280	\$97,807	\$1,184,000	\$704,000	\$2,532,000

Account Description			FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Estimate	FY 23 Budget	
FIRE VEHICLES								
54-Capital								
25405020	60035	VEHICLES- FIRE DEPT.	\$2,675	\$52,642	\$15,000	\$61,500	\$15,000	
						<i>Detail Total</i>		
						<i>REPLACE 656 COMMAND SUV</i>		\$10,000
						<i>REPLACE RM345/659 SUV ADMIN</i>		\$5,000
						<i>Detail Total</i>		\$15,000
Total Capital Expenses			\$2,675	\$52,642	\$15,000	\$61,500	\$15,000	
Total Expenses			\$2,675	\$52,642	\$15,000	\$61,500	\$15,000	
FIRE EQUIPMENT								
54-Capital								
25405025	60034	EQUIPMENT-FIRE	\$0	\$0	\$140,000	\$1,040,000	\$15,000	
						<i>Detail Total</i>		
						<i>AUTOMATIC EXTERNAL DEFIBRILLATOR</i>		\$15,000
						<i>Detail Total</i>		\$15,000
Total Capital Expenses			\$0	\$0	\$140,000	\$1,040,000	\$15,000	
Total Expenses			\$0	\$0	\$140,000	\$1,040,000	\$15,000	
PW VEHICLES								
54-Capital								
25705020	60037	VEHICLES-UTILITIES	\$0	\$0	\$364,000	\$65,637	\$160,000	
						<i>Detail Total</i>		
						<i>UNDERGROUND UTILITIES VEH</i>		\$5,000
						<i>PUBLIC WORKS WATER SERVICE</i>		\$5,000
						<i>RM186/T348 TELEVISIONING VAN</i>		\$150,000
						<i>Detail Total</i>		\$160,000

Account Description			FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Estimate	FY 23 Budget
25705020	60039	VEHICLES-REFUSE	\$0	\$0	\$115,000	\$122,400	\$310,000
					<i>Detail Total</i>		
							\$310,000
					<i>Detail Total</i>		\$310,000
25705020	60041	PW VEHICLES	\$0	\$0	\$587,000	\$420,173	\$908,000
					<i>Detail Total</i>		
							\$5,000
							\$8,000
							\$5,000
							\$5,000
							\$5,000
							\$325,000
							\$225,000
							\$225,000
							\$105,000
					<i>Detail Total</i>		\$908,000
Total Capital Expenditures			\$0	\$0	\$1,066,000	\$608,210	\$1,378,000
Total Expenses			\$0	\$0	\$1,066,000	\$608,210	\$1,378,000

Account Description			FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Estimate	FY 23 Budget
PW EQUIPMENT							
54-Capital							
25705025	60036	EQUIPMENT- PUBLIC WORKS	\$0	\$0	\$332,000	\$452,000	\$297,000
						<i>Detail Total</i>	
<i>RECYCLING CARTS</i>						\$62,000	
<i>RM162 2005 TOW BEHIND CHIPPER</i>						\$110,000	
<i>LIQUID DE-ICER EQUIPMENT</i>						\$30,000	
<i>40 IN COLD PLANER-SKID STEER</i>						\$30,000	
<i>RAYCO RG55 STUMP GRINDER</i>						\$65,000	
						<i>Detail Total</i>	
Total Capital Expenditures			\$0	\$0	\$332,000	\$452,000	\$297,000
Total Expenses			\$0	\$0	\$332,000	\$452,000	\$297,000

## BUILDING AND LAND FUND (33)

The Building and Land Fund is an internal service fund 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 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated Projection	FY 2023 Budget
<b>Revenue</b>					
Charges for Service	750,487	698,963	579,500	579,500	1,000,000
Investment Earnings	6,156	938	15,000	15,025	15,025
Transfer from Liability Insurance	200,000	0	0	0	0
<b>Total Revenue</b>	<b>956,643</b>	<b>699,901</b>	<b>594,500</b>	<b>594,525</b>	<b>1,015,025</b>
<b>Expenses</b>					
Contractual Services	174,091	175,570	309,300	302,100	321,000
Supplies	50,059	74,139	71,050	74,850	91,350
Capital Outlay	832,528	20,311	445,000	530,000	1,077,000
<b>Total Expenses</b>	<b>1,056,678</b>	<b>270,020</b>	<b>825,350</b>	<b>906,950</b>	<b>1,489,350</b>
<b>Surplus (Deficit)</b>	<b>(100,034)</b>	<b>429,881</b>	<b>(230,850)</b>	<b>(312,425)</b>	<b>(474,325)</b>
<b>Ending Fund Balance Equivalent</b>	<b>\$ 1,201,939</b>	<b>\$ 1,101,905</b>	<b>\$ 1,246,939</b>	<b>\$ 789,480</b>	<b>\$ 315,155</b>

**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) As discussed with the Capital Improvements Committee, with the City's infrastructure needs, continued review of this Fund is important.
- 3) Future discussions with the City Council are needed on the long-term funding strategy to balance the needs of maintaining City buildings.

Account Description			FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Estimate	FY 23 Budget
<b>BUILDING &amp; LAND</b>							
45-Charges for Service							
33	46523	PW OPS CHARGE- PARK DISTRICT	\$182,387	\$106,963	\$22,500	\$22,500	\$22,500
33	46901	SVC CHARGEBACK- GENERAL	\$143,100	\$151,000	\$151,000	\$151,000	\$264,994
33	46914	SVC CHARGEBACK- GARAGE	\$130,000	\$136,000	\$136,000	\$136,000	\$238,672
33	46916	SVC CHARGEBACK- REFUSE	\$65,000	\$70,000	\$50,000	\$50,000	\$87,748
33	46920	SVC CHARGEBACK - UTILITIES	\$165,000	\$170,000	\$170,000	\$170,000	\$298,339
33	46961	SVC CHARGEBACK- LOCAL ROADS	\$65,000	\$65,000	\$50,000	\$50,000	\$87,747
		Total Charges for Service	\$750,487	\$698,963	\$579,500	\$579,500	\$1,000,000
46-Investment							
33	47710	INVESTMENT EARNINGS	\$0	\$0	\$25	\$25	\$25
33	47722	IPRIME PMA INVESTMENT EARNINGS	\$6,156	\$938	\$15,000	\$15,000	\$15,000
		Total Investment Earnings	\$6,156	\$938	\$15,025	\$15,025	\$15,025
48-Other Financing							
33	49923	TRNS FROM LIABILITY INS	\$200,000	\$0	\$0	\$0	\$0
		Total Investment Earnings	\$200,000	\$0	\$0	\$0	\$0
		Total Revenue	\$956,643	\$699,901	\$594,525	\$594,525	\$1,015,025

Account Description			FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Estimate	FY 23 Budget
BUILDING & LAND							
52-Contractual							
33705050	54610	PROFESSIONAL SERVICES	\$45,991	\$56,516	\$98,100	\$96,000	\$105,000
			<i>Line Item Detail Description</i>		<i>Detail Total</i>		
			GENERATOR SERVICE & MONITORING		\$8,500		
			FIRE & ELEVATOR INSPECTIONS		\$15,000		
			CARILLON SERVICE		\$1,500		
			FIRE ALARM/ SECURITY MONITORING		\$2,200		
			BOILER INSPECTION		\$2,700		
			PW GATE OPERATOR SERVICE		\$1,600		
			EXTERMINATOR SERVICES		\$4,500		
			BACKFLOW INSPECTION SERVICE		\$3,000		
			ARCHITECTYAL & ENG SERVICE		\$15,000		
			BAS SYSTEM MAINT. & SUPPORT		\$11,000		
			EDC-WAYFINDING & MISC SERVICES		\$30,000		
			EDC- MARKETPLACE DESIGN		\$10,000		
			PW DESIGN SERVICES		\$50,000		
					<i>Detail Total</i>		\$105,000
33705050	54640	OUTSIDE REPAIR & MAINTENANCE	\$40,560	\$39,383	\$75,700	\$78,000	\$82,000
			<i>Line Item Detail Description</i>		<i>Detail Total</i>		
			CITY HALL		\$25,000		
			PUBLIC WORKS		\$30,000		
			FIRE STATION		\$5,500		
			SIGN & GROUNDS		\$3,500		
			HVAC REPAIRS		\$13,000		
			EM- GENERATOR CH/FD15/FD16		\$5,000		
					<i>Detail Total</i>		\$82,000

Account Description			FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Estimate	FY 23 Budget
33705050	54920	CLEANING SERVICES	\$51,566	\$46,232	\$60,500	\$52,500	\$57,000
			<i>Line Item Detail Description</i>		<i>Detail Total</i>		
			<i>PUBLIC WORKS-BERDNIC &amp; CENTRAL</i>				\$27,250
			<i>CITY HALL- POLICE STATION</i>				\$27,250
			<i>SPECIALTY CLEANING SERVICES</i>				\$2,500
					<i>Detail Total</i>		\$57,000
33705050	54930	LANDSCAPE SERVICE	\$35,973	\$33,439	\$75,000	\$75,000	\$77,000
			<i>Line Item Detail Description</i>		<i>Detail Total</i>		
			<i>FERTILIZATION &amp; WEED CONTROL</i>				\$10,000
			<i>CITY BUILDING PLANTING</i>				\$15,000
			<i>MAINTENANCE- BUILDING &amp; LAND</i>				\$25,000
			<i>HOLIDAY LIGHTING</i>				\$12,000
			<i>LANDSCAPE SCREENING</i>				\$15,000
					<i>Detail Total</i>		\$77,000
Total Contractual Expenses			\$174,090	\$175,570	\$309,300	\$301,500	\$321,000
53-Supplies							
33705050	56220	OPERATING SUPPLIES	\$19,017	\$34,252	\$30,200	\$30,200	\$35,000
			<i>Line Item Detail Description</i>		<i>Detail Total</i>		
			<i>LIGHT BULBS &amp; FILTERS</i>				\$13,000
			<i>FLAGS- US &amp; CITY</i>				\$1,500
			<i>BUILDING SUPPLIES</i>				\$2,000
			<i>COMMODITIES</i>				\$13,500
			<i>HOLIDAY DÉCOR REPLACEMENT</i>				\$5,000
					<i>Detail Total</i>		\$35,000

Account Description			FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Estimate	FY 23 Budget	
33705050	56230	SMALL TOOLS AND EQPT	\$7,204	\$6,372	\$5,850	\$5,850	\$16,350	
						<i>Detail Total</i>		
			<i>Line Item Detail Description</i>					
			TOOL ALLOWANCE				\$1,050	
			DIAGNOSTIC EQUIPMENT				\$3,800	
			SPECIALTY TOOLS & EQPT				\$1,000	
			UTILITIES LOCATOR				\$4,000	
			CARPET CLEANING MACHINE				\$6,500	
						<i>Detail Total</i>	\$16,350	
33705050	57280	REPAIR & MAINT. SUPPLIES	\$23,839	\$33,515	\$35,000	\$37,000	\$40,000	
						<i>Detail Total</i>		
			<i>Line Item Detail Description</i>					
			ELECTICAL/LOW VOLTAGE SUPPLIES				\$9,000	
			MECHANICAL SUPPLIES				\$10,000	
			BUILDING & HARDWARE MATERIALS				\$13,500	
			PLUMBING SUPPLIES				\$7,500	
						<i>Detail Total</i>	\$40,000	
			Total Supplies Expense	\$50,060	\$74,139	\$71,050	\$73,050	\$91,350
54-Capital								
33705050	60010	BUILDING IMPROVEMENTS	\$209,724	\$20,311	\$445,000	\$530,000	\$1,077,000	
						<i>Detail Total</i>		
			<i>Line Item Detail Description</i>					
			CH INTERIOR BUILDING MODIFICATIONS				\$200,000	
			OVERHEAD DOOR REPLACEMENT- PW				\$30,000	
			PED LIGHTING MODIFICATION				\$92,000	
			RPLC TRENCH DRAIN- PW FACILITY				\$40,000	
			EXHAUST SYSTEM INSTALLATION				\$25,000	
			CITY HALL ROOF REPLACEMENT				\$30,000	

Account Description	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Estimate	FY 23 Budget
<i>FIRE SPRINKLER INSTALLATION</i>					\$100,000
<i>RANGE REPAIRS</i>					\$200,000
<i>SALT DOME REPLACEMENT -PW</i>					\$200,000
<i>INTERIOR RENNOVATIONS- PW</i>					\$75,000
<i>ROTARY PLAZA RENOVATIONS</i>					\$35,000
<i>CITY BUILDINGS FLOOR COVERINGS</i>					\$25,000
<i>REPLACE HOLIDAY DECORATIONS</i>					\$25,000
			<i>Detail Total</i>		\$1,077,000
Total Capital Expenditures	\$209,724	\$20,311	\$445,000	\$530,000	\$1,077,000
Total Expenses	\$433,874	\$270,020	\$825,350	\$904,550	\$1,489,350

## 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 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimated Projection	FY 2023 Budget
<b>Revenue</b>					
Charges for Service	\$ 829,317	\$ 862,318	\$ 862,317	\$ 862,317	\$ 132,161
Investment Earnings	545	(146)	1,000	0	500
Reimbursements	34,546	41,700	30,000	37,192	30,000
<b>Total Revenue</b>	<b>864,408</b>	<b>903,872</b>	<b>893,317</b>	<b>899,509</b>	<b>162,661</b>
<b>Expenses</b>					
Liability Insurance	810,341	799,456	700,000	100,000	400,000
Reimbursable Repairs/Supplies	20,032	15,523	26,000	30,000	26,000
Workers Comp/Unemployment	1,862	7,939	1,000	1,000	1,000
Other Financing Uses (Transfers)	700,000	500,000	0	0	0
<b>Total Expenses</b>	<b>1,532,236</b>	<b>1,322,918</b>	<b>727,000</b>	<b>131,000</b>	<b>427,000</b>
<b>Surplus (Deficit)</b>	<b>(667,828)</b>	<b>(419,046)</b>	<b>166,317</b>	<b>768,509</b>	<b>(264,339)</b>
<b>Ending Fund Balance Equivalent</b>	<b>\$ 914,876</b>	<b>\$ 495,830</b>	<b>\$ 662,147</b>	<b>\$ 1,264,339</b>	<b>\$ 1,000,000</b>
	<i>Audited Fund Balance</i>	<i>Audited Fund Balance</i>	<i>Fund Balance Estimate Per Budget</i>	<i>Estimate of Fund Balance</i>	<i>Estimate of Fund Balance</i>
<b>Excess Surplus held at IRMA</b>				3,105,924	2,456,000
Use of Excess Surplus				649,924	662,922
<b>Total Balance and Surplus</b>				<b>\$ 3,720,339</b>	<b>\$ 2,793,078</b>

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 plus an additional reserve for any unforeseen liability payments (approximately \$1 million).

4) IRMA holds funding for the City in its Excess Reserve Fund and is reported in IRMA's financials (audit). Beginning with the FY2022 projection, the Excess Surplus for the City has been added on this report for transparency.

Account Description			FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Estimate	FY 23 Budget
<b>LIABILITY INSURANCE</b>							
45-Charges for Service							
23	46901	SVC CHARGEBACK-GENERAL	\$500,000	\$500,000	\$500,000	\$500,000	\$76,278
23	46904	SVC CHARGEBACK- E911	\$17,000	\$25,000	\$25,000	\$25,000	\$3,814
23	46905	SVC CHARGEBACK- LIBRARY	\$82,317	\$82,317	\$82,317	\$82,317	\$13,168
23	46914	SVC CHARGEBACK- GARAGE	\$20,000	\$25,000	\$25,000	\$25,000	\$3,814
23	46916	SVC CHARGEBACK - REFUSE	\$75,000	\$80,000	\$80,000	\$80,000	\$12,204
23	46920	SVC CHARGEBACK- UTILITIES	\$135,000	\$150,000	\$150,000	\$150,000	\$22,883
		Total Charges for Service	\$829,317	\$862,317	\$862,317	\$862,317	\$132,161
46-Investment							
23	47710	INVESTMENT EARNINGS	\$545	(\$146)	\$1,000	\$0	\$5,000
		Total Investment Earnings	\$545	(\$146)	\$1,000	\$0	\$5,000
47-Miscellaneous							
23	48771	REIMBURSEMENT -WORKERS COMP	\$0	\$17,303	\$0	\$7,192	\$0
23	48772	REIMBURSEMENT- LIABILITY INS	\$34,546	\$24,396	\$30,000	\$30,000	\$30,000
		Total Misc. Income	\$34,546	\$41,699	\$30,000	\$37,192	\$30,000
		Total Revenue	\$864,408	\$903,870	\$893,317	\$899,509	\$167,161
<b>LIABILITY INSURANCE</b>							
51-Benefits							
23002040	54155	UNEMPLOYMENT INSURANCE	\$1,862	\$7,939	\$1,000	\$0	\$1,000
		Total Benefits Expense	\$1,862	\$7,939	\$1,000	\$0	\$1,000

Account Description			FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Estimate	FY 23 Budget
52-Contractual							
23002040	54140	LIABILITY INSURANCE	\$810,341	\$800,455	\$700,000	\$100,000	\$400,000
23002040	54145	REIMBURSEMENT- REPAIRS-CS	\$20,032	\$15,523	\$25,000	\$30,000	\$25,000
		Total Benefits Expensive	\$830,373	\$815,978	\$725,000	\$130,000	\$425,000
53-Supplies							
23002040	57285	REIMBURSABLE REPAIRS/SUPPLIES	\$0	\$0	\$1,000	\$1,000	\$1,000
		Total Supplies Expense	\$0	\$0	\$1,000	\$1,000	\$1,000
56-Other Financing							
23002040	80033	TRS TO BUILDING & LAND	\$200,000	\$0	\$0	\$0	\$0
23002040	80001	TRS TO GENERAL FUND	\$500,000	\$500,000	\$0	\$0	\$0
		Total Supplies Expense	\$700,000	\$500,000	\$0	\$0	\$0
		Total Expenses	\$1,532,235	\$1,323,917	\$727,000	\$131,000	\$427,000

## 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 2020 Actual	FY 2021 Actual	FY 2022 Adopted Budget	FY 2022 Estimated Projection	FY 2023 Budget
<b>Revenue</b>					
Charges for Service	\$ 4,584,639	\$ 5,066,709	\$ 5,272,555	\$ 5,272,555	\$ 5,719,347
Investment Earnings	4,367	(1,173)	1,000	0	1,000
Changes in Reserves	0	340,728	0	0	0
<b>Total Revenue</b>	<b>4,589,006</b>	<b>5,406,264</b>	<b>5,273,555</b>	<b>5,272,555</b>	<b>5,720,347</b>
<b>Expenses</b>					
Benefits	5,078,039	4,664,761	4,566,258	4,566,258	4,855,556
Contractual Services	5,559	5,565	20,000	20,000	20,000
General Fund Transfer-Unfunded Liab	1,000,000	0	0	0	0
General Fund Transfer	1,500,000	1,000,000	250,000	250,000	250,000
<b>Total Expenses</b>	<b>7,583,598</b>	<b>5,670,326</b>	<b>4,836,258</b>	<b>4,836,258</b>	<b>5,125,556</b>
<b>Surplus (Deficit)</b>	<b>(2,994,592)</b>	<b>(264,062)</b>	<b>437,297</b>	<b>436,297</b>	<b>594,791</b>
<b>Ending Fund Balance Equivalent</b>	<b>\$ 1,965,633</b>	<b>\$ 1,701,571</b>	<b>\$ 3,109,746</b>	<b>\$ 2,137,868</b>	<b>\$ 2,732,659</b>
	<i>Audited Fund Balance</i>	<i>Audited Fund Balance</i>	<i>Fund Balance Estimate Per Adopted Budget</i>	<i>Estimate of Fund Balance</i>	<i>Estimate of Fund Balance</i>
Reserve Funding held at IPBC				3,141,098	3,141,098
IPBC Fund Balance requirement				321,464	337,537
Use of IPBC reserve				0	1,050,000
<b>Total Balance and Reserve</b>				<b>\$ 4,957,502</b>	<b>\$ 4,486,219</b>

**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.
- 3) IPBC holds funding for the City in its accounts and is reported in IPBC's financials (audit). Beginning with the FY2022 projection, the reserve for the City has been added on this report for transparency.

Account Description			FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Estimate	FY 23 Budget
<b>HEALTH INSURANCE</b>							
<b>45-Charges for Service</b>							
45	46901	SVC CHARGEBACK-GENERAL	\$2,750,460	\$2,868,830	\$3,217,653	\$3,217,653	\$3,594,175
45	46905	SVC CHARGEBACK- LIBRARY	\$249,609	\$283,114	\$271,626	\$271,626	\$301,505
45	46914	SVC CHARGEBACK- GARAGE	\$49,426	\$44,747	\$60,158	\$60,158	\$51,907
45	46916	SVC CHARGEBACK - REFUSE	\$93,758	\$101,884	\$105,839	\$105,839	\$83,917
45	46920	SVC CHARGEBACK- UTILITIES	\$253,630	\$240,590	\$272,925	\$272,925	\$329,236
45	48775	EMPLOYEE CONTRIBUTION	\$443,954	\$454,760	\$475,197	\$475,197	\$489,450
		Total Charges for Service	\$3,840,837	\$3,993,925	\$4,403,398	\$4,403,398	\$4,850,190
<b>46-Investment</b>							
45	47710	INVESTMENT EARNINGS	\$4,367	(\$1,173)	\$1,000	\$0	\$1,000
		Total Investment Earnings	\$4,367	(\$1,173)	\$1,000	\$0	\$1,000
<b>47-Miscellaneous</b>							
45	48770	RETIREE INSURANCE REIMBURSEMENT	\$743,802	\$732,330	\$869,157	\$869,157	\$869,157
		Total Misc. Income	\$743,802	\$732,330	\$869,157	\$869,157	\$869,157
<b>48-Other Financing</b>							
45	48881	CHANGE IN RESERVES	\$0	\$340,728	\$0	\$0	\$0
		Total Financing Revenue	\$0	\$340,728	\$0	\$0	\$0
		Total Revenue	\$4,589,006	\$5,065,810	\$5,273,555	\$5,272,555	\$5,720,347

Account Description			FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Estimate	FY 23 Budget
HEALTH							
51-Benefits							
45002050	52131	GROUP HEALTH- PPO WHITE	\$509,871	\$498,122	\$503,343	\$530,343	\$545,586
45002050	52132	GROUP HEALTH- PPO BLUE	\$660,783	\$724,398	\$782,962	\$782,962	\$848,673
45002050	52133	GROUP HEALTH-HMO	\$1,206,812	\$1,259,140	\$1,252,757	\$1,252,757	\$1,357,896
45002050	52134	GROUP HEALTH-RETIREEES	\$506,374	\$458,555	\$456,576	\$456,576	\$494,895
45002050	52135	GROUP HEALTH- BSEBA	\$47,760	\$54,275	\$55,758	\$55,758	\$60,438
45002050	52136	GROUP HEALTH -PPO PURPLE	\$132,204	\$162,119	\$180,568	\$180,568	\$195,722
45002050	52137	GROUP HEALTH- HMO ORANGE	\$36,815	\$37,582	\$38,355	\$38,355	\$41,574
45002050	52140	DENTAL INS-PPO	\$81,981	\$88,915	\$93,852	\$93,852	\$101,729
45002050	52141	DENTAL INS- RETIREEES	\$19,847	\$19,644	\$20,405	\$20,405	\$22,118
45002050	52142	DENTAL INS- HMO	\$38,507	\$38,085	\$35,872	\$35,872	\$38,883
45002050	52143	LIFE INSURANCE	\$23,159	\$24,240	\$25,835	\$25,835	\$28,003
45002050	52144	MEDICAL WAIVER FEES	\$1,374	\$1,832	\$2,353	\$2,353	\$2,550
45002050	52146	CHANGE IN HEALTH INS RESERVES	\$920,699	\$0	\$25,000	\$25,000	\$0
45002050	52148	RETIREE MEDICARE SUP REIMB	\$260,720	\$279,229	\$267,775	\$267,775	\$290,248
45002050	52155	RETIREE PAYOUTS	\$473,599	\$797,680	\$600,000	\$600,000	\$600,000
45002050	52156	RETIREE TAXES	\$18,286	\$18,232	\$45,900	\$45,900	\$45,900
45002050	52157	RETIREE IMRF	\$138,565	\$190,320	\$150,420	\$150,420	\$150,420
45002050	52160	LIFE INSURANCE- RETIREEES	\$684	\$1,108	\$1,554	\$1,554	\$1,684
45002050	52138	HEALTH INS- PPO GREEN	\$0	\$13,287	\$26,973	\$26,973	\$29,237
Total Benefits Expense			\$5,078,040	\$4,666,763	\$4,566,258	\$4,593,258	\$4,855,556

Account Description			FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Estimate	FY 23 Budget
52-Contractual							
45002050	54611	OTHER SERVICES	\$5,559	\$5,565	\$20,000	\$20,000	\$20,000
		Total Contractual Expenses	\$5,559	\$5,565	\$20,000	\$20,000	\$20,000
56-Other Financing							
45002050	80001	TSR TO GENERAL FUND	\$1,000,000	\$0	\$0	\$0	\$0
45002050	80002	TSR TO GENERAL FUND	\$150,000	\$1,000,000	\$250,000	\$250,000	\$250,000
		Total Other Financing Expenses	\$1,150,000	\$1,000,000	\$250,000	\$250,000	\$250,000
		Total Expenses	\$6,233,599	\$5,672,328	\$4,836,258	\$4,863,258	\$5,125,556

# Appendix



Joe Gallo  
Mayor

State of Illinois        )  
                                  )  
Count of Cook            )

### CERTIFICATION

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

**Resolution No. 22 – R – 103**

duly passed by the City Council at a legally convened meeting thereof held on the 22<sup>nd</sup> day of November, 2022, approved by the Mayor on the 22<sup>nd</sup> day of November, 2022 and published by the Deputy City Clerk on the 28<sup>th</sup> day of November, 2022; and at the time of adoption of said **Resolution No. 22 – R – 103** the City Council voted as follows:

- AYES:**            Sanoica, McHale, Budmats, O’Brien, Vinezeano, Bisesi
- NAYS:**            0
- ABSENT:**        Reyez

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 28<sup>th</sup> day of November, 2022.



  
Judith Brose, Deputy City Clerk

RESOLUTION NO. 22-R-103

**A RESOLUTION TO ADOPT THE  
FISCAL YEAR 2023 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; and

**WHEREAS**, on September 30, 2022 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 11, 2022, 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:

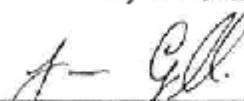
**SECTION ONE:** that the Annual Budget for Fiscal Year 2023 from January 1, 2023 to December 31, 2023, for the City of Rolling Meadows, Cook County, Illinois, copies of which are attached hereto, and incorporated herein by reference, is hereby approved and adopted.

AYES: Sanoica, McHale, Budmats, O'Brien, Vinezeano, Bisesi

NAYS: 0

ABSENT: Reyez

Passed and approved this 22<sup>nd</sup> day of November, 2022.

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

ATTEST:

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

Joe Gallo  
Mayor



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:

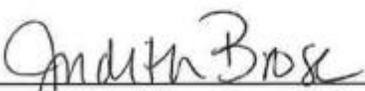
**Ordinance No. 22 – 49**

duly passed by the City Council at a legally convened meeting thereof held on the 22<sup>nd</sup> day of November, 2022, approved by the Mayor on the 22<sup>nd</sup> day of November, 2022 and published by the Deputy City Clerk on the 28<sup>th</sup> day of November, 2022; and at the time of adoption of said **Ordinance No. 22-49** the City Council voted as follows:

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

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 28<sup>th</sup> day of November, 2022.



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

**AN ORDINANCE LEVYING TAXES FOR THE FISCAL YEAR  
BEGINNING JANUARY 1, 2023 AND ENDING DECEMBER 31, 2023  
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 \$13,868,331 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, 2023, and ending December 31, 2023, 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 --	\$ 206,629
For Police Pension --	\$ 3,626,000
For Fire Pension --	\$ 4,257,000
For IMRF Pension --	\$ 927,000
<b>General Fund</b>	<b>\$ 12,040,521</b>
<b>Local Road Fund --</b>	
Annual Street Program	\$ 1,127,810
<b>E911 Fund for E911 Service --</b>	<b>\$ 700,000</b>
<b>Total General Fund, Local Road Fund &amp; 911 Fund:</b>	<b>\$ 13,868,331</b>

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

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

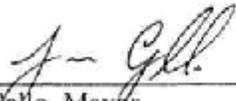
**SECTION FOUR:** This Ordinance shall be in full force and effect from and after its passage and approval and publication as provided by law.

AYES: Sanoica, McHale, Budmats, O'Brien, Vinezeano, Bisest

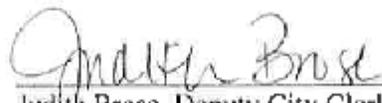
NAYS: 0

ABSENT: Reyez

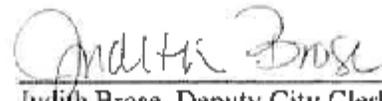
Passed and approved this 22<sup>nd</sup> day of November, 2022.

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

ATTEST:

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

Published this 28<sup>th</sup> day of November, 2022.

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

# Basis of Accounting & Financial Policies

## **Basis of Accounting Used In the Budget**

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

## **Definition of a Fund**

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

## **Measurement Focus and Budgetary Basis**

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

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

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

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

## **Financial Policies**

Currently the City has no financial policies guiding debt limits. In 2012, the Council established an informal policy to fully fund public safety pension obligations by 2033. The City plans on creating, evaluating and adopting a debt policy during Fiscal Year 2023 following GFOA Best Practice recommendations.

## **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 Annual Comprehensive Financial Report (ACFR) 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 ACFR show the *actual* financial results of the City in the past year. Furthermore, the ACFR is highly regulated and must follow a number of standards as establish 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

### 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

### 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

### 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.

# City of Rolling Meadows

## Fund Balance for the Liability Insurance Fund

(Approved by Resolution # 22-R-86)

### 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 equal to one year's payment of insurance plus an additional reserve for any unforeseen liability payments. As of FY2022, this balance minimum threshold is one million dollars. This will be the minimum threshold for the Liability Fund unless a significant change in the insurance payments occurs. That happens, staff will update the policy to reflect the new threshold amount and, when possible, will seek Council approval of the change through the annual budget process.

### 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 fund reserves. The City Council will approve the use of Liability Insurance 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.

### 3. Fund Balance Category

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 for a positive balance. Negative balances in any fund are considered Unassigned.

Since the fund was established as an Internal Service Fund, there are limitations that are assumed on the use of this fund and its balance. Therefore, the Liability Insurance Fund balance would be considered an Assigned fund balance when having a positive position. When the fund balance is in a negative position, the balance is considered Unassigned.

# City of Rolling Meadows

## Fund Balance for the Health Insurance Fund

(Approved by Resolution #22-R-86)

### 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 in order 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 equal to one half a year's payment of insurance costs. As of FY2022, this balance minimum threshold is \$2.25 million. This will be the minimum threshold for the Health Insurance Fund unless a significant change in the insurance payments occurs. When a significant change occurs, staff will update the policy to reflect the new threshold amount and, when possible, will seek Council approval of the change through the annual budget process.

### 2. Conditions for Use of Reserves

The use of reserves shall be limited to anticipated, non-recurring needs, emergency needs, 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 fund reserves. The City Council will approve the use of Health Insurance 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.

### 3. Fund Balance Category

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 for a positive balance. Negative balances in any fund are considered Unassigned.

Since the fund was established as an Internal Service Fund, there are limitations that are assumed on the use of this fund and its balance. Therefore, the Health Insurance Fund balance would be considered an Assigned fund balance when having a positive position. When the fund balance is in a negative position, the balance is considered Unassigned.

# City of Rolling Meadows

## Fund Balance Equivalent for the Utilities Fund

(Approved by Resolution #22-R-86)

### Purpose

The Utilities Fund shall be a self-sufficient enterprise fund. In order to maintain stable rates and provide reliable service, The City of Rolling Meadows must have various tools to deal with changes in costs or operational performance. One such tool is maintaining appropriate financial reserves. A fund balance equivalent (reserve) policy will provide the City 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 maintain at least 25% of operating expenditures. Since the reserve changes annually based on the operating expenditures, this policy does not address a specific amount dedicated for the reserve.

Potential sources of cash flow variability addressed by the reserve include the following exposures:

- a) Reductions in overall customer demand
- b) Changes in total system load resulting from actions of large customers
- c) Failure to achieve the budgeted level of net income
- d) Changes in the cost of purchased water
- e) Changes in interest income
- f) General operational exposures, such as timing mismatch between revenue receipts and expense payments, unforeseen maintenance costs, regulatory compliance costs, and other unexpected increased in the operating budget.

#### 2. Conditions for Use of Reserves

The use of reserves shall be limited to anticipated, non-recurring needs, emergency needs, 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 fund reserves. The City Council will approve the use of Utilities Fund reserves.

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

#### 3. Fund Balance Category

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 for a positive balance.

Negative balances in any fund are considered Unassigned.

The Utilities Fund was established to be used for a specific purpose and was established through formal Council action. Therefore, the Utilities Fund balance would be considered a committed fund balance when having a positive position. When the fund balance is in a negative position, the balance is considered Unassigned.

# GLOSSARY

The following terms are commonly used to describe accounting and budgeting activities, they 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.

# Frequently Used Acronyms/Abbreviations

<b>Acronym/Abbreviations</b>	<b>Meaning</b>	<b>Department/Appearing in</b>
ABCI	Association of Building Coordinators of Illinois	Community Development
ACLS	Advanced Cardiac Life Support	Fire
APWA	American Public Works Association	Public Works
BAT	Breathalyzer Automated Testing	Fire
BTLS	Body Trauma Life Support	Fire
CCTV	Closed Circuit Television	E911
CDBG	Community Development Block Grant	Public Works
CDL	Commercial Drivers Licenses	Public Works
CDRW	Compact Disk Re-Writable	Information Technology
CFA	Computerized Fleet Analysis	Motor Fleet
CS	Cost Sharing	Liability
CSO	Community Service Officer	Police
DEA	Drug Enforcement Agency	Revenues
DTB	Daily Training Bulletin	Police
DUI	Driving Under the Influence	Police
EAB	Emerald Ashe Borer	Public Works
EAC	Employee Advisory Committee	Health, Welfare and Cultures
ED	Economic Development	Community Development
EMS	Emergency Medical Services	Fire
ENG	Engineering	Refuse
EOC	Emergency Operations Center	Police
ET	Evidence Technician	Police
EVOC	Emergency Vehicle Operations Course	Fire
EXP	Expense	Revenues
F&B	Food and Beverage Tax	Revenues
FICA	Federal Insurance Contributions Act	Revenues

<b>Acronym/Abbreviation</b>	<b>Meaning</b>	<b>Department/Appearing in</b>
FTO	Full-Time Operations	Police
GFOA	Government Finance Officers Association	Administration
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	Administration
IAP	Incident Action Plan	Fire
ICC	International Code Council	Community Development
ICMA	International City/County Managers Association	Administration
ICS	Incident Command System	Fire
ICSC	International Council of Shopping Centers	Community Development
IDOT	Illinois Department of Transportation	Local Road
IEHA	Illinois Environmental Health Association	Community Development
IEPA	Illinois Environmental Protection Agency	Refuse
IGFOA	Illinois Government Finance Officers Association	Administration
ILAAI	Illinois Association of Arson Investigators	Fire
ILCMA	Illinois City/County Managers Association	Administration
IML	Illinois Municipal League	Revenues
INS	Insurance	Health Insurance
IPBC	Intergovernmental Personnel Benefit Cooperative	Health Insurance
IPSI	Illinois Public Service Institute	Public Works
IRMA	Intergovernmental Risk Management Agency	Liability
ITTF	Illinois Terrorism Task Force	Fire

<b>Acronym/Abbreviation</b>	<b>Meaning</b>	<b>Department/Appearing in</b>
JULIE	Joint Utility Locating Identification for Excavators	Refuse
MABAS	Mutual Aid Box Alarm System	Fire
MCAT	Major Case Assistance Team	Police
MFT	Motor Fuel Tax	Local Roads
MSI	Municipal Software Inc.	Information Technology
NEHA	National Environmental Health Association	Community Development
NEWRT	Northeast Multi-Regional Training	Police
NFFPA	National Fire Prevention Association	Fire
NIPAS	North Illinois Police Alarm System	Police
NLC	National League of Cities	Administration
NWBOCA	Northwest Building Officials & Code Administrators	Community Development
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	Information Technology
PERF	Police Executive Research Foundation	Fire
PM	Preventative Maintenance	Building and Land
PPO	Preferred Provider Organizations	Insurance
PS	Pump Station	Refuse
RM	Rolling Meadows	Revenues
RMHS	Rolling Meadows High School	Admin
RMPD	Rolling Meadows Police Department	Police

<b>Acronym</b>	<b>Meaning</b>	<b>Department/Appearing in</b>
RTA	Regional Transportation Authority	Streets
SBOC	Suburban Building Officials Conference	Community Development
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	Utilities
UPS	Uninterruptable Power Supply	Information Technology
VMO	Vehicle & Machinery Operations	Fire
WAN	Wireless Area Network	E911