

# FY 2024 ADOPTED ANNUAL BUDGET



City of Rolling  
Meadows

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

# City of Rolling Meadows

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished Budget  
Presentation Award*

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**City of Rolling Meadows  
Illinois**

For the Fiscal Year Beginning

**January 01, 2023**

*Christopher P. Morill*

**Executive Director**



## City Administration

City Manager Rob Sabo

Finance Director Molly Talkington

Community Development Director/  
Assistant City Manager Glen Cole

Public Works Director Aaron Grosskopf

Chief Information Officer Waseem Khan

Human Services Director Natalia Nieves

Police Chief John Nowacki

Fire Chief Pete Sutter

## City Council

Mayor Lara Sanoica

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

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

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

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

5<sup>th</sup> Ward Alderperson Stefanie Boucher

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

7<sup>th</sup> Ward Alderperson Mike Koehler



Top Row (left to right) Mayor Lara Sanoica, Karen McHale, Nick Budmats, Kevin O'Brien

Bottom Row (left to right) Jenifer Vinezeano, Stefanie Boucher, Mandy Reyez, Mike Koehler

**CITY OF ROLLING MEADOWS**

**FY 2024 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 20, 2023	Tuesday	June Committee of the Whole Meeting. Purchasing Policy Update Discussion
July 11, 2023	Tuesday	July City Council Meeting. FY2022 Police & Fire Pension Fund - Actuarial Discussion
July 18, 2023	Tuesday	July Committee of the Whole Meeting. Social Services Division Existing Conditions and Needs Assessment Discussion
July 25, 2023	Tuesday	July City Council Meeting FY 2022 Audit Presentation
September 12, 2023	Tuesday	September Committee of the Whole Special Meeting Five-Year Financial Forecast Presentation
September 19, 2023	Tuesday	September Committee of the Whole Meeting CIP presented to the City Council at the Committee-of-the-Whole Meeting for discussion & Revenues, Chargebacks, and Fund Balances. <i>Note: City Council one-on-one Budget review meetings with City Manager &amp; Finance Director to take place in September 2023.</i>
September 2023	-----	Publish the Public Hearings Notices in the Newspaper for the Tax Levy & Budget
October 17, 2023	Tuesday	October Committee-of-the-Whole Meeting FY 2024 Library Budget
October 24, 2023	Tuesday	<b>City Council Meeting - Public Hearing - Tax Levy (i.e., Truth In Taxation)(City &amp; Library).</b> <b>City Council Meeting - Public Hearing - City Budget &amp; Library Budget.</b>
November 14, 2023	Tuesday	City Council Meeting - Approve City & Library Levy (1st Readings), and 1st Reading of some Ordinances.
November 28, 2023	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 2024 Proposed Budget.

# FISCAL YEAR 2024 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 2024 Budget was designed with intent to strengthen the City's financial foundation while addressing rising inflation and supply chain concerns.

## Fiscal Year 24 Budget Highlights

Implement the Recommended Rate Increases for the Refuse & Utilities Funds

Reallocation of the 2022 Property Tax Levies, and an overall levy increase by 1.0%, excluding abatements.

Target Funding to Local Roads and Human Services to support planned projects

FY24 wages were budgeted per the current union contracts between a 2% to 3% increase. Non-bargaining unit was budgeted within the union contract range.

### General Fund Operating Revenues

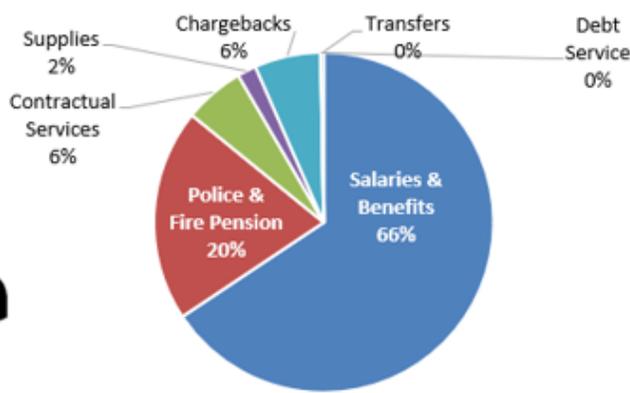
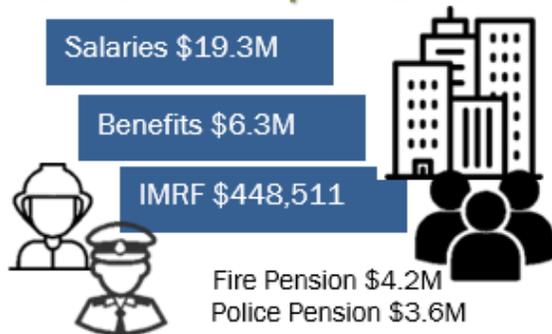
State & Home Rule Sales Tax \$8.1M, Income Tax \$4M, License & Permits \$1M, Fines & Forfeitures \$247,590, Charges for Service \$3M, Local Use Tax \$1M, Internal Service Chargebacks \$1.9M



79% 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

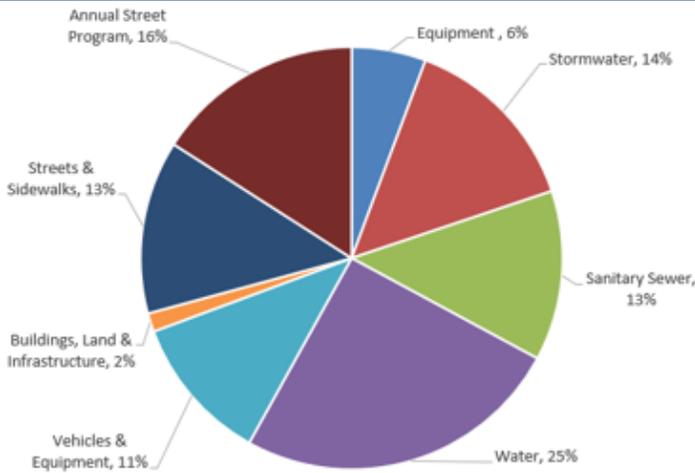


Internal Service Chargeback \$2.4M

Contractual Services \$2.2M



# FISCAL YEAR 2024 BUDGET FACTS & STATS



## Capital Improvement Plan (CIP)

The CIP for Fiscal Year 2024 totals approximately \$14,058,025.

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



Effective 1/1/24 the Home Rule Sales Tax rate increases by 0.25%. This increase is expected to generate an additional \$750K in revenue annually, and will help support the enhanced Human Services Department.



Refuse rate increased by \$2.50/per month with a 10% Senior discount & an increase in penalties to 11% from 10%. Water & Sewer rates were changed to add levels to the access fee and additional tiers to the volumetric rates. Stormwater rates were increased from FY24 to FY27 only.



\$500K grant in FY24 for the creation of the Human Services Dept. which consists of a Director, 2 Community Social Workers, a mental health clinician and an Office Manager.

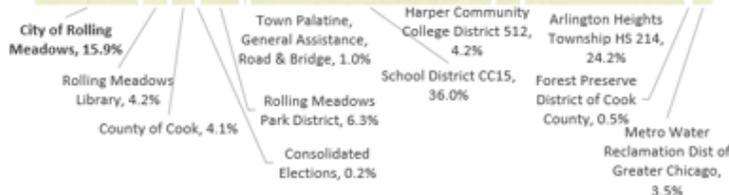


Police and Fire Pension Property Tax Levy equal to '22 levels.



FY24 expenditures are expected to increase 8.9% or \$2.5M over FY23 projections.

## Property Tax Breakdown



## Sales Tax Rate (Retailer and Service Occupations)

City Home Rule 1.25% + County Home Rule 1.75% + RTA 1% + State of Illinois 6.25% = 10.25%



# Fiscal Year 2024 Adopted Budget

## Executive Summary

The City of Rolling Meadows is pleased to present the Adopted Budget for Fiscal Year 2024 beginning January 1, 2024 and concluding on December 31, 2024. The City's Fiscal Year 2024 Adopted Budget may be found online at: <https://www.cityrm.org/233/Financial-Reports>.

### Budget Development

The City develops three key financial planning documents to guide the City's decision process of allocating revenues and expenditures: The Five-Year Financial Forecast, the Fiscal Year Budget, and the 5-Year Capital Improvement Plan (CIP). These documents are available to view on the City's website at [www.cityrm.org](http://www.cityrm.org) under the Government Transparency Tab.

### Five-Year Financial Forecast

The Five-Year Financial Forecast (FYF) provides a framework for fiscal decisions. Its primary use is guiding the development of the annual budget and related matters, including the property tax levy. In addition, the FYF projects trends that may indicate future opportunities or threats to the City's fiscal condition. A FYF differs from an annual budget in that it assumes no changes to current services and only the high impact revenues and expenditures are reviewed and forecasted individually while the other revenue and expenditures are given a set percentage going forward. The FYF was developed for the Fiscal Year 2024 budget process as part of the Fiscal Stability Plan that was a key component of the FY 2023 budget adoption.

In this forecast, most of the non-major revenues remained flat or show very little growth. The non-major expenditures were either increased by the area's Consumer Price Index at 3.7% (average of last five years) or the Construction Cost Index at 3.26% growth (average of the last five years). Staff completed FYF's for the General, Motor Fuel Tax, Refuse, Utilities, Local Roads, Building & Land, and Vehicle & Equipment Funds.

The General Fund supports most day-to-day operations of the City such as Police, Fire, most Public Works operations, and City administrative functions. The Motor Fuel and Local Roads Funds are capital improvement funds focused on City roads and supporting infrastructure. Vehicle & Equipment and Building & Land Funds are internal service funds that support the other City funds. These funds expenditures fluctuate with the purchase of goods and services. Lastly, Refuse and Utilities Funds are enterprise funds (business-like) that support operations and capital through user fees.

The FYF showed that thoughtful changes in the current year would alter the course of the forecast and help the City realign revenues and their growth with expenditure growth and needs, as follows:

1. Balancing Revenue and Expenditure Growth – Focus on bringing revenue and expenditure growth in line with each other
2. Investing in the Local Economy – Finding ways to grow business and encouraging development in the City which would in turn increase the City's assessed valuation base
3. Investments in Capital – Addressing the City's aging infrastructure through improvements and replacement

4. Inflationary Impact to City Contracts – Finding ways to reduce the impact of high inflation on City contracts for current services
5. Enhancing Human Services – City Council has expressed their support of enhancing Human Services to reach the City’s vulnerable populations as discussed at the [Committee of the Whole on July 18, 2023](#).

The recommended budget strategy developed from the Forecast’s outcomes was developed by fund:

1. General Fund
  - a. Enhance Human Services
  - b. Reallocation of the 2022 Property Tax Levies
  - c. Increase the Home Rule Sales Tax by 0.25%
2. Motor Fuel Tax & Local Roads Funds
  - a. Move Projects from Local Roads to Motor Fuel Tax Fund
  - b. Reallocation of the 2022 Property Tax Levies
3. Vehicle & Equipment and Building & Land Funds
  - a. Continue to watch the trends within these funds with the annual forecast
4. Refuse Fund
  - a. Implement recommended rate increases ([Committee of the Whole on April 18, 2023](#))
5. Utilities Fund
  - a. Implement recommended rate increases ([Committee of the Whole on April 18, 2023](#))
  - b. Bring Capital Outlay to \$3 million annually in the Capital Improvements Plan

### **Annual Budget & Capital Improvements Plan**

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 by the Capital Projects Committee. The 5-Year Capital Improvements Plan was presented to City Council at the September 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.

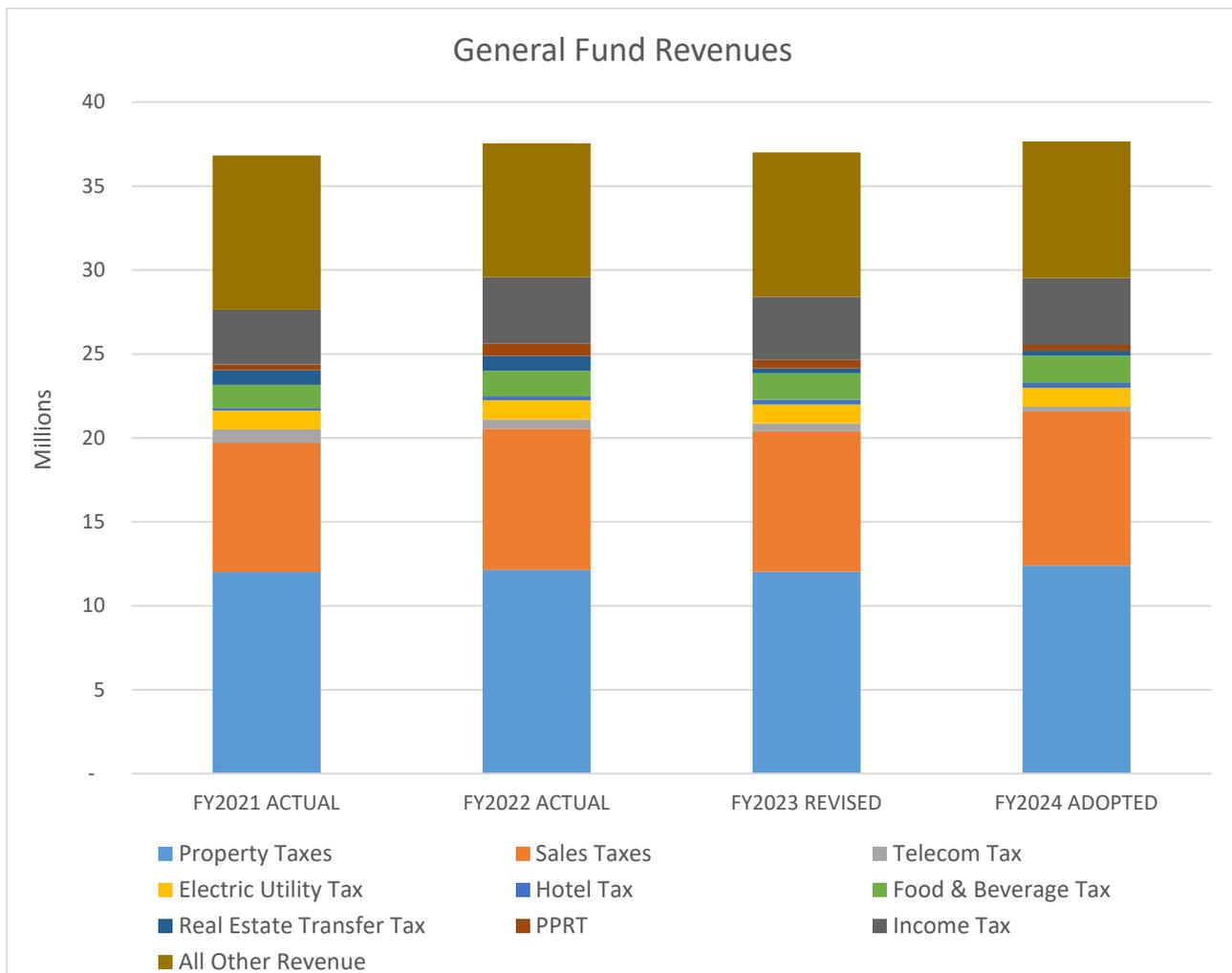
The FY2024 budget implements the Budget Strategy outlined in the Five-Year Financial Forecast. The Budget Strategy incorporates recommendations from the Fiscal Stability Plan. The Fiscal Stability Plan identified the need for rate increases in Refuse and Utilities Funds to maintain current services. In addition, the Budget Strategy enhances Human Services by creating a Human Services Department that will have three subdivisions: Mental Health; Community Social Services, and Police Social Services. It would incorporate the existing Police Department Social Services Division to include a minimum of one full-time bilingual Police Social Services Provider, a full-time bilingual Community Social Worker, a full-time bilingual Mental Health Clinician, and a full-time bilingual Office Manager. This would meet the high demand for mental health support, case management, crisis intervention, short-term counseling, court advocacy, and officer wellness programs. In addition, Human Services staff operate the Rolling Meadows Community Resource Center (RMCRC), which fosters community resilience, offers robust social services outreach, case management, and programming for crime prevention. More information on Human Services can be found in the Human Services staff report which was discussed at the [Committee of the Whole in July](#).

In conjunction with the budget, the Capital Improvements Plan (CIP) was developed. The CIP is a financial planning tool that identifies and prioritizes long term capital projects and asset purchases and replacement. While the annual budget is a one-year look at the City’s financial position, staff has reviewed a five-year look for the capital project funds. The five-year look provides a larger context for these funds that include projects

and assets that span more than one-year for financing. Motor Fuel Tax and Local Roads Funds annual road reconstruction projects have been revised with the Budget Strategy recommendation by moving \$400,000 worth of work from Local Roads to Motor Fuel Tax Fund in FY2024. FY2025 through FY2028 has an additional \$215,000 worth of work moved to Motor Fuel Tax Fund.

The current economic climate is one major factor in projecting City revenues and expenditures. Currently, economic activity is trending back to pre-COVID levels. This is reflected in the Sales Taxes, Income Taxes, and Food & Beverage Tax. In the past year, the Nation experienced high inflation however the Fed has combatted inflation rates which resulted in the Consumer Price Index reducing over the course of 2023 from its peak of 9% in 2022. There are some lingering supply chain issues (delays in receiving goods and/or shortages in goods) that have sustained elevated costs of goods and services the City relies on. For example, the cost of vehicles remain elevated due to ongoing supply and parts shortages. The higher cost of vehicles, as well as other goods and services, has been incorporated into the budget.

**Revenues:** Revenues for all funds (including transfers and chargebacks) total \$74.7 million for the FY2024 Budget. This is a decrease of \$123,000 or 0.2% below the FY2023 Budget and an increase of \$661,000 or 0.1% over the FY2023 Revised Budget. FY2023 Revised Budget is \$2.9 million or 4.1% above the FY2022 Actuals. The General Fund is the main operating fund for the City and funds core operations such as Police and Fire. General Fund revenues are projected at \$37.7 million for FY2024. The graph below shows the total General Fund revenues with specific revenues highlighted. Overall, revenues are showing steady growth year over year and include a 0.25% rate increase to the Home Rule Sales Tax and reallocation of the property tax levies for 2022.



**Home Rule Sales Tax:** After the Five-Year Financial Forecast Committee of the Whole, City Council was supportive of increasing the tax rate by 0.25% for a total rate of 1.25% beginning January 1, 2024. This increase is expected to generate an additional \$750,000 in revenue annually. This funding will enable the City to support the newly created Human Services Department and provide more services to the community's vulnerable populations. This revenue is applied to the consumption of goods and services within the City. Items that are not subject to this tax include groceries, medicine, and licensed personal property (e.g., automobiles).

Currently, the Home Rule Sales Tax is the City's third largest source of revenue for core City services. This revenue is applied to all the shops within the City and goods sold are taxed on the purchase and not solely dependent on our residents. While this revenue fluctuates immediately with economic changes, this recommended increase is balanced by the reallocation of the property tax levies. The Property Tax is considered a stable revenue and does not react to economic fluctuations in the same manner as sales taxes. The Home Rule Sales Tax increase was approved by [City Council on September 26, 2023](#).

**Property Tax Levy:** The below 2023 Property Tax Levy recommendation is also part of the Forecast's Budget Strategy. The levy recommendation was created to target funding for Human Services as part of the General Fund and to provide additional funding to the Local Roads levy. Overall, the levy is also increased by 1.0%, excluding abatements.

Property Tax Levy:	2019 LEVY	2020 LEVY	2021 LEVY	2022 LEVY	2023 LEVY OPTION	\$ INC(DEC)	% INC(DEC)
GENERAL FUND							
Police Protection	1,511,946	1,511,946	1,511,946	1,511,946	1,511,946	-	0.0%
Fire Protection	1,511,946	1,511,946	1,511,946	1,511,946	1,511,946	-	0.0%
Police Pension	3,600,000	3,600,000	3,626,000	3,626,000	3,626,000	-	0.0%
Fire Pension	4,380,000	4,380,000	4,257,000	4,257,000	4,257,000	-	0.0%
IMRF Pension	900,000	900,000	927,000	927,000	440,368	(486,632)	-52.5%
Corporate Levy (formerly PW Operations)	187,002	187,002	190,446	206,629	1,032,822	826,193	399.8%
General Fund Total	12,090,894	12,090,894	12,024,338	12,040,521	12,380,082	339,561	2.8%
Local Roads - Annual Street Program	1,000,000	1,000,000	1,000,000	1,127,810	1,627,810	500,000	44.3%
E911 Fund	700,000	700,000	700,000	700,000	700,000	-	0.0%
Total for Annual Tax Levy Ordinance	13,790,894	13,790,894	13,724,338	13,868,331	14,707,892	839,561	6.1%
DEBT SERVICE							
2018 Bond	696,833	696,833	700,200	700,800	11,125	(689,675)	-98.4%
2019 Bond	249,333	249,333	312,522	313,075	314,177	1,102	0.4%
DEBT LEVY - BY ORIGINATING BOND ORDINANCE	946,166	946,166	1,012,722	1,013,875	325,302	(688,573)	-67.9%
<b>TOTAL CITY LEVY</b>	<b>14,737,060</b>	<b>14,737,060</b>	<b>14,737,060</b>	<b>14,882,206</b>	<b>15,033,194</b>	<b>150,988</b>	<b>1.0%</b>

Here is a breakdown by levy:

1. Fire and Police Pension Funds
  - a. The actuarial determined contributions for Police and Fire for the upcoming year levy \$3.4 million and \$4.2 million, respectively. However, to be fiscally prudent and to proactively reach the City's and the State's funding goals, it is recommended that these levies remain the same amount as last year's levy (\$3,626,000 for Police & \$4,257,000 for Fire).
  - b. The Fire and Police Pension Funds actuarial recommended contributions were discussed at the [July 11 City Council Meeting](#) in detail.
2. Illinois Municipal Retirement Fund (IMRF) – The IMRF levy is reduced to include only the General Fund IMRF amount. This reduces the levy by \$487,000 for the 2023 levy. This amount is recommended to be moved to the Local Roads – Annual Street Program levy.

3. 911 Fund – This levy is recommended to remain level with the 2022 levy at \$700,000. With the body camera project started, an increase in this levy is recommended beginning with the next year’s levy (2024).
4. To address the Local Road Fund’s reserve needs, staff is recommending an increase of \$500,000. The majority of this increase comes from the reduction of the IMRF levy.
5. The Debt Service Annual Payments for the 2019 Bond tax levy are increased per the annual required debt service schedule. The 2018 Bond is in the final year of the levy at \$11,125. This is a reduction of \$690,000. It is recommended to shift this amount to City Operations.
6. Operations – The tax levy includes specific funding for Police, Fire, and Public Works operations. Police and Fire Operations have dedicated levies. However, the Public Works Operations levy is listed as the Corporate levy. This means this levy can be used for any General Fund Operations. With the addition of the Human Services Department, it is recommended to change the name of the levy line to Corporate levy on the City’s documents. Therefore, the increase to the Corporate levy would be the \$690,000 from Debt Service plus the remainder of the 1% increase of \$137,000 for a total increase of \$826,000.

**Refuse Rate:** The Refuse Fund is an enterprise fund meaning it functions like a business. This fund is supported by its customers. Refuse service revenue accounts for 88.6% of the total revenue for this fund. The rates charged to the customers have not changed since FY2014 while the cost for supplies has increased significantly. Approximately \$345,000 for Host/Tipping Fees and the Transfer Station revenue were moved from the General Fund to the Refuse Fund as a means to add new revenue streams to this fund in FY2023.

The City engaged with the University of Illinois at Chicago’s College of Urban Planning and Public Affairs (UIC) graduate students. These students were tasked with looking at various areas of the Fiscal Stability Plan and one specific area was a Refuse Fund Analysis. This Analysis identified the need for an increase to the refuse rates. City Council also reiterated that residents are very happy with current refuse service. City staff then provided City Council an opportunity to balance the Refuse Budget with different rates to reach their comfort level for fund balance. Ultimately, in order to build fund balance back to policy levels and to continue funding refuse services, the refuse rate was increased by \$2.50 per month, penalties increase by 1% to 11%, and the City added a Senior discount of 10% to rates, all effective with the FY2024 budget.

**Water, Sewer, & Stormwater Rates:** The Utilities Fund is an enterprise fund meaning it functions like a business. This fund is supported by its customers. The rates charged to the customers have not increased since FY2019 while the cost for supplies has significantly increased. The Chicago Department of Water Management charge to supply water has been increasing at 5% annually via Northwest Suburban Municipal Joint Action Water Agency (NSMJAWA) and is projected to continue at that rate. NSMJAWA is actively working to find ways to reduce the increase that is being passed on from the City of Chicago and if successful, any decrease in the cost will be updated in a future capital plan. However, it is anticipated that any rate reduction would not take place until after 2028.

The City is striving towards rate and capital stabilization for its residents and businesses. The purpose of the rate study was to provide the City with various feasible scenarios for setting rates to cover operating, debt service, NSMJAWA water cost, and capital improvement expenses while maintaining the appropriate cash balances (fund balances). The City’s consultant, Baxter & Woodman, developed the study utilizing the City’s audited financial data, incorporating the City’s FY2023 Budget and capital plan for the next five years to FY2031. The City has recently achieved some stabilization with NSMJAWA with City of Chicago rates capped at a maximum of 5% per year and the elimination of minimums. In addition, the Baxter & Woodman study assumes Public Works’ capital plan at approximately \$3.0 million annually (fluctuations vary depending on expenditures). The \$3.0 million is comprised of \$1.5 million for water projects, \$1.0 million for sewer projects, and \$500,000 for stormwater annually.

City Council supported Baxter & Woodman's recommendation to change water and sewer rates to a fixed scaled meter and modified inclining block. This incorporates a fixed scale meter rate structure in which customers pay a proportional fixed charge per bill based on the water meter size. Also, this would increase the number of tiers in the volumetric rate charge from the existing 2-tiers to a 5-tier plan. These changes apply to both the water and sewer rates.

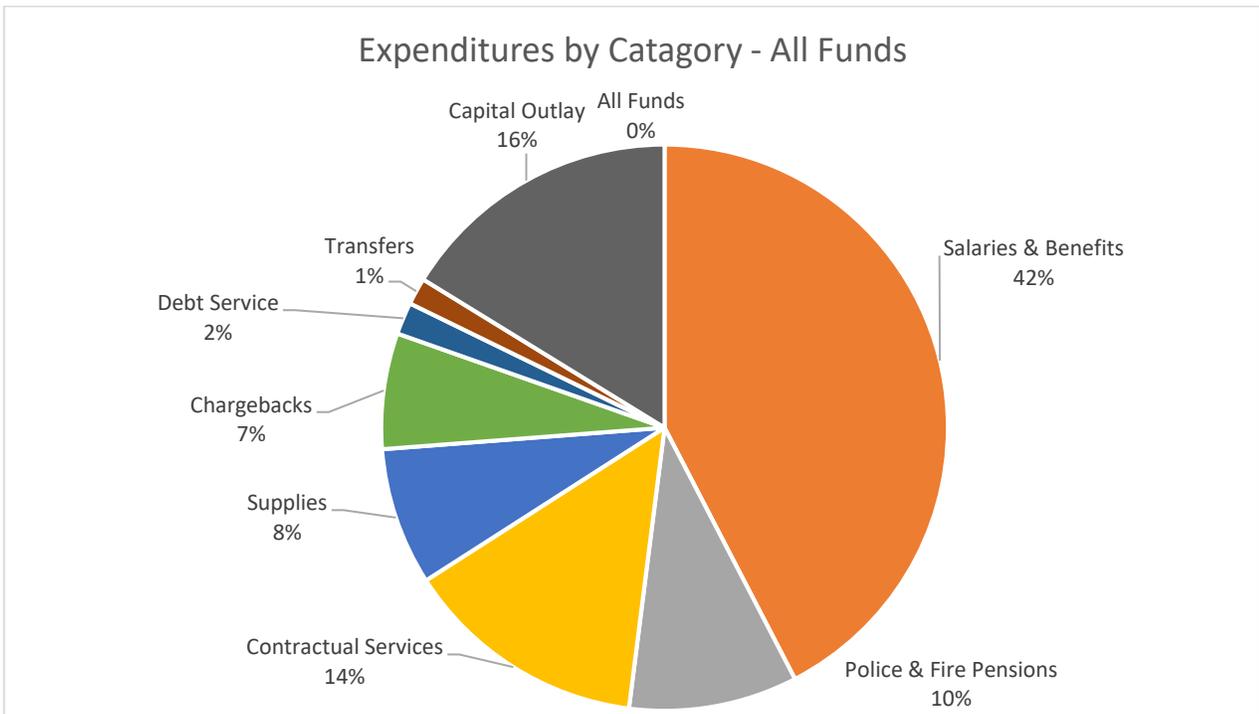
The fixed scale meter rate structure starts at the 3/4th meter size and smaller. The properties with these meters would pay the smallest access fee, and the access fee would increase with meter size from there. Typically, the 3/4th meter size is residential. There are three residential properties with meter sizes up to 2 inches; 2 are for a care facility and one because the home has an indoor pool. The change in the access rate charge to be based on meter size is to apply a larger share of the expenses to the larger users which correlates to meter size. Scaling the fixed charge by meter size more equitably prorates the City's fixed expenses, predominantly driven by infrastructure maintenance, across the diverse customer base. The outside of city limits customers have a 150% multiplier applied to the access fees for within the City limits customers.

The volumetric fees for water and sewer change from a 2-tiered plan to a 5-tiered plan (inclining block). By adding the additional tiers, the impact to the lowest water and sewer users is lesser than to those with higher volume use. As the volume increases, so does the per use charge. When reviewing water use by customer, there are specific customers that routinely use well over 15,000 gallons per month. Likewise, there is a significant group of customers that use less than 5,000 gallons of water monthly. In the new rate structure, those customers using under 5,000 gallons per month have a new bottom tier that is also the lowest volumetric rate charge. Those that use 100,000 gallons or more per month can fall into one of two new tiers, 100,000 gallons to 250,000 gallons tier or the over 250,000 gallons tier. These two new tiers allow the City to charge higher volumetric rates for these users for both water and sewer.

For the stormwater fee, this was reviewed independent of water and sewer fees since the basis for the fee is handled differently than those fees. The analysis showed that from FY2018 to FY2021, stormwater revenues exceeded its operating expenses and capital expenditures. This generated slightly less than \$1 million in reserve. The current stormwater fee is expected to be sufficient to cover expenses through FY2023. However, a series of capital projects have begun or are planned for stormwater; the largest being the Park Street Drainage Improvements. This project began in FY2022 and has subsequent years of work as included in the fund projection.

To address the outyears for operating and capital needs and to continue to have sufficient reserves, City Council supported Baxter & Woodman's recommendation to increase the Stormwater Management Fee for FY2024 through FY2027. The rate levels out at \$7.70 per Equivalent Residential Unit (ERU) per month through FY2031. With these increases, the stormwater revenues stay below expenses from FY2022 through FY2025, then are projected to exceed expenses beginning in FY2026 and help rebuild adequate reserves for this use.

**Expenditures:** Expenditures for all funds (including transfers and chargebacks) are \$81.9 million for FY2024. FY2024 is a projected increase of \$2.5 million or 8.9% above FY2023 budget of \$77.4 million. FY2023 Revised Budget is \$75.2 million as compared to the FY2022 actuals of \$62.9 million. General Fund expenditures for FY2024 are budgeted at \$39.5 million.



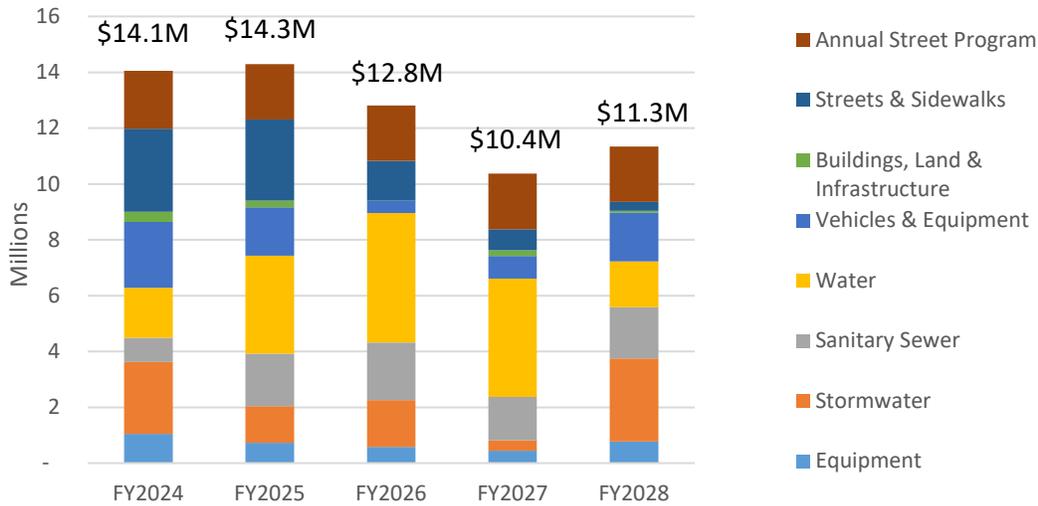
The City's largest expenditure category is Salaries and Benefits at 42% for all funds excluding Police and Fire Pensions. If the pensions are included, the total overall is 52% of expenditures. Police & Fire Pension contributions are discussed under the Property Tax Levy section.

For the FY2024 budget, wages were budgeted per the current union contracts with 2% to 3% increases. Non-bargaining unit wages were budgeted within the union contract range. Benefits were budgeted based on estimates received by the City's providers and the employer/employee costs per union contracts. The IMRF employer contribution rate was slightly increased from 9.30% to 9.67%. FICA remains at 7.65% for Social Security and Medicare employer costs. Medical, dental & vision are budgeted at a 3% increase that will take effect at different times for the different contracts and adjustments to the employee contribution levels. The Health Insurance chargeback was reduced in FY2023. FY2024 restores \$2 million of this chargeback with a plan to fully restore the chargeback in FY2025. With all these adjustments, salaries and benefits show an increase from FY2023 Revised Budget to FY2024 Adopted Budget of \$3.9 million or a 12.6% increase.

The FY2024 budget includes position changes that better align with current services provisions, as well as, expanding Human Services. The expansion of Human Services is included by moving the existing two full-time positions with their operational costs from the Police Department to a new Human Services Department. Also, there are three additional positions (3.0 FTEs) added to the new department: Community Social Worker, Mental Health Clinician, and an Office Manager. In total, the department is \$853,000 in the General Fund. In FY2024, the City was successful in receiving a \$500,000 grant from the State of Illinois for these services. Also, the Community Development Department outsourced the Building Official position and added a full-time Planner position to the FY2024 budget.

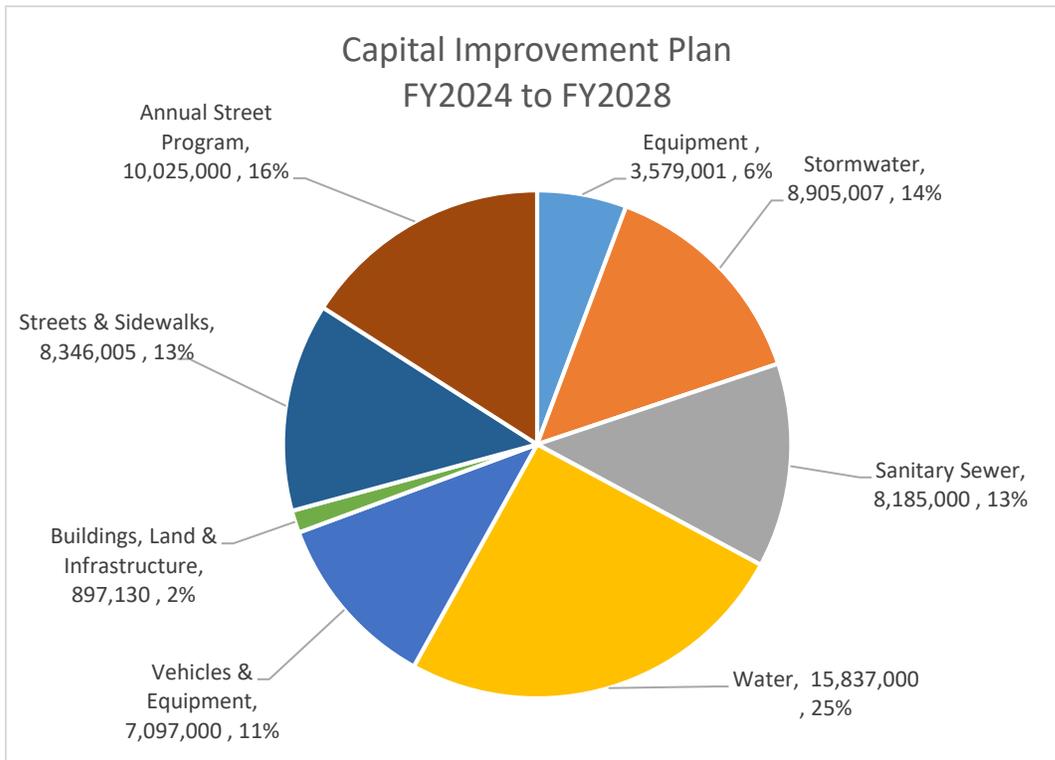
Capital Outlay is the second largest expenditure category for the City at 16% of the total. The Capital Improvements Plan (CIP) was discussed in detail at the [September 19, 2023 Committee of the Whole](#). This plan outlines the capital projects and purchases. The chart below shows the breakdown of capital projects into the capital types. These charts show what areas the City is planning to invest in over the next five years. Our current CIP plan shows a heavy focus on Water and Transportation Infrastructure totaling 54% of total funding over the next five years.

### Capital Improvements Plan by Fiscal Year



This Capital Plan reflects the desire of Council to invest in the City’s utility infrastructure over the long term in order to improve reliability, safety, as well as remove costly emergency repairs that can have a negative impact on residents (unscheduled shut offs, etc.) and City finances. The investment in transportation infrastructure is also evident as the Council is contemplating 29% of the overall CIP over the next five years for annual road programs as well as traffic improvement projects such as Central Road Reconstruction and the Algonquin/New Wilke Intersection Improvement projects.

The Vehicles and Equipment Fund has been in turbulence over the past two years due to COVID-19 instigated supply chain issues. These issues have caused the prices of vehicles to increase upwards towards 15-20% on medium-duty trucks. The largest impact on the fund is the purchase of a new Fire Truck for \$2.5 million which includes a down payment in 2024 of \$1.5 million with the remainder being paid on delivery in 2028. Staff is also evaluating moving administrative vehicles to an all-electric fleet, including the continued evaluation of infrastructure needs for the change to electrified vehicles.



Investing in capital infrastructure projects holds immense significance for a community's growth and prosperity. These projects, which encompass the construction and maintenance of essential physical assets such as roads, bridges, public transportation systems, and utilities, serve as the backbone of a thriving municipality. They enhance the quality of life for residents by ensuring safe and efficient transportation, and reliable utilities. Capital projects stimulate economic development by creating jobs, fostering business growth, and attracting private sector investments. Additionally, they bolster a city's resilience by fortifying it against natural disasters and climate change impacts. By allocating funds to capital infrastructure, the City not only meets immediate needs but also paves the way for long-term sustainability and prosperity, ultimately enriching the lives of our citizens and building a stronger, more resilient community.

**Fund Balances:** The table below provides the fund balance, revenues, and expenditures by fund.

<b>Fund</b>	<b>Beginning Fund Balance</b>	<b>FY2024 Revenues</b>	<b>FY2024 Expenditures</b>	<b>Ending Fund Balance &amp; Reserves</b>
General Fund	13,623,041	37,656,055	39,482,758	11,128,204
Motor Fuel Tax	1,538,657	1,101,334	1,385,000	1,254,991
E911	1,640,928	700,000	917,213	1,423,715
Garage	1,575,714	1,713,639	1,930,246	1,359,107
Refuse	587,678	2,736,673	2,594,824	729,527
Utilities	7,801,092	13,986,091	16,430,216	4,770,811
Liability Insurance	2,130,445	243,500	1,326,000	1,047,945
Vehicle & Equipment	1,094,100	2,278,646	3,426,000	(53,254)
Building & Land	1,323,812	1,675,850	1,629,850	1,369,812
TIF 2 - Owl & Kirchoff	99,671	293,350	12,500	380,521
TIF 4 - Golf Road	3,888,699	2,000,050	1,664,042	4,224,707
Health Insurance	(773,008)	6,076,871	5,120,556	183,307
Debt Service	(950)	12,175	11,225	0
Local Roads	1,054,458	3,091,394	4,975,288	(829,436)
Fire Stations	637,181	1,114,977	1,015,452	736,706
<b>Total</b>	<b>\$36,221,518</b>	<b>\$74,680,605</b>	<b>\$81,921,170</b>	<b>\$27,726,663</b>

For FY2024, all but two funds end in a positive fund balance or fund balance equivalent. The Vehicle & Equipment Fund results in a negative balance due to the planned purchase of a Fire Truck in FY2024 and will be restored in FY2025. This Fire Truck in 2024 is the highest cost vehicle in the City's fleet. FY2024 includes \$1.5 million for the initial down payment and an additional \$1 million is scheduled for FY2028 upon delivery. The Local Roads Fund is also in a deficit position. This fund was included in the Budget Strategy to begin efforts to bring revenues and expenditures more in line. The FY2024 budget includes

\$500,000 in additional funding from the property tax levy and a reduction of \$400,000 in project costs that were moved to the Motor Fuel Tax Fund. The FY2023 projections show the Tax Increment Financing (TIF) #2 – Owl & Kirchoff Fund having a positive balance.

The fund balance or fund balance equivalent in each fund has a purpose. For the operating funds, the balance helps bolster the City's resources against shortfall or other unanticipated events. The two Tax Increment Financing funds' balances are restricted for use on TIF approved projects and costs. For internal service and equipment funds, the balance serves as a means to save for the time when the planned services are provided or the goods are purchased. These funds are generally structured so that their revenues are relatively level each year while their expenditures fluctuate annually. Capital project funds either use debt financing or "pay as you go" financing to fund the planned projects. The "pay as you go" approach is similar to the equipment funds in that the revenues are typically level or have a structured increase and the expenditures fluctuate with the project spend. Debt financing allows the City to borrow money at a specific time to complete specific projects. The City will then pay back the debt over time (typically between 20 to 30 years for repayment) plus payment of the debt issuance fees and interest. The funds that have existing fund balance policies are listed below.

- General Fund: The fund balance policy is to have the balance within 15% to 30% of the total expenditures. FY2024 ending balance is \$11,128,204 or 28.8% of expenditures and near the top end of the policy. Included in this balance is a hold primarily for ongoing labor negotiations at \$250,000, a reserve for the 27<sup>th</sup> pay date of \$345,699 which occurs approximately every 11 years, and holds for ARPA parallel projects (Branding Initiative at \$50,000, Comprehensive Plan at \$80,000, and Other Economic Development Opportunities at \$72,345).
- E911 Fund unassigned balance policy is one to one and a half times annual expenditures. For FY2024, that range is \$1.0 million to \$1.5 million. The current fund balance is projected at \$1,423,715 which is within the required range.
- The Garage Fund balance policy is to maintain a range of \$1.0 million to \$1.5 million annually. The FY2024 projection is \$1,359,107 and within in policy range.
- The Refuse Fund unassigned fund balance policy is 30% to 50% of operating expenditures and with the rate increase, the fund balance is projected to be within range at \$729,527 or 28.1% of operating expenditures.
- The Utilities Fund's unassigned fund balance policy is maintaining at least 25% of operating expenditures. The FY2024 operating expenditures are recommended at \$11,953,216, and 25% would be \$2.98 million. The ending balance projection is \$4.8 million or 39.91% of operating expenditures.
- The Liability Insurance Fund is to have a reserve equal to one year's payment of insurance plus an additional reserve for any unforeseen liability payments (approximately \$1 million). The FY2024 projection is \$1.0 million. Additionally, the City's risk pool agency, Intergovernmental Risk Management Agency (IRMA), has \$1.5 million in excess surplus (reserves) attributed to the City.
- The Health Insurance Fund's policy is to have a reserve equal to one half a year's payment of insurance (approximately \$2.25 million). The FY2023 expenditures were higher than anticipated. The FY2024 budget includes the first year of two years to restore the health insurance chargebacks to 100%. Therefore, the projected ending balance is below target at \$183,307. Additionally, the City is part of the Intergovernmental Personnel Benefit Cooperative (IPBC) for these benefits. IPBC also has a reserve threshold for each member. Total reserves are estimated at \$1.7 million including the reserve threshold amount.

Debt service funds are established to account for the outstanding debt and repayment. In FY2023, the City basically completed payments on the 2018 Bond. The FY2024 Budget still includes debt for the Fire Stations in that fund and debt in the Utilities Fund. The reallocation of the 2018 Bond property tax levy is part of the Budget Strategy developed with the Five-Year Financial Forecast.

## **Budget Awards**

The City has applied for and received the Government Financial Officers Association's "Distinguished Budget Presentation Award" annually since FY2016. 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-State's 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 FY2019, the city began to receive a portion of the statewide gas tax. In FY2020, 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 FY2023 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 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 fund's expenditures cover operating, capital and debt costs required to provide residents and businesses with water, sewer and stormwater management services.

**Refuse Fund:** 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. The Refuse Fund is presented in parameters with the Fund Balance Policy of 30%-50% of expenditures. In FY24, City Council approved to increase the refuse rates by \$2.50 per month, penalties to increase by 1%, and to add a senior discount of 10% to rates. These rate increases will help to balance the Refuse Fund.

**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 FY2023 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. 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.

**E911 Fund:** The City has contracted its emergency communication dispatch services through Northwest Central Dispatch Services since 2009. All aspects of the emergency communications system are expensed under this fund. Revenues for this fund are from the annual tax levy. FY2023 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 the City employee's 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 IPBC 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 2 TIF Districts in the City. The Riverwalk Condominiums and Retail Spaces, created in 2022, encompasses the Wellington Area at the corner of Kirchoff Road and Owl Drive. 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 FY2017. At the conclusion of FY2023, 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, scheduled 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 City currently follows:

- In 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 and to avoid short-term borrowing. Please see the Appendix of this budget document for more information on these policies.
- In 2019, the City Council adopted a Fund Balance Policy for the Garage Fund whereby the City aims to maintain a fund balance reserve of \$1.0 to \$1.5 million, intended to cover one fiscal year of expenses of 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 the 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 City's transparency initiatives.

### **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 may take many forms including paying for operations expenses, funding capital projects, transfers to support other funds, or covering shortfalls.

The City has set policies regarding fund balance reserves to mitigate against losses and shortfalls. In the face of economic uncertainty, the City has other avenues to counteract revenue loss through expense reduction. In recent years, the City has worked to diversify its revenue base. In the FY2024 budget, the Home Rule Sales Tax was increased by 0.25%, the Property Tax Levies were realigned to better suit the City's current service needs, and enterprise funds' rates were increased to provide funding for current service levels.

### **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, the Finance Department staff, 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 while managing the City's finances responsibly and prudently.

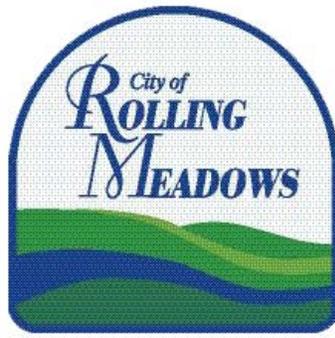
Additionally, we would like to acknowledge the Mayor and City Council for their leadership and policy guidance as it pertains to the planning and ongoing financial operations of the City, which ultimately made the preparation of this document possible.

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

### 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 Tollway (Interstate 90) of the Illinois Toll Road and Illinois Route 53 (also serving, for part of its length, as Interstate 290). The entire interchange of these two expressways 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.

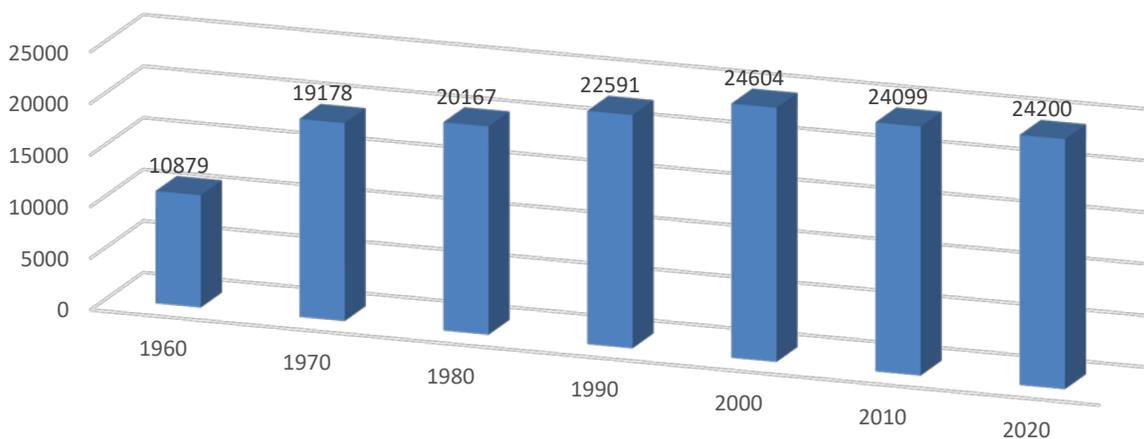
## City Growth

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, 2017-2021

	Rolling Meadows	
	Count	Percent
1-Person Household	2,293	25.2
2-Person Household	2,788	30.6
3-Person Household	1,858	20.4
4-or-More-Person Household	2,162	23.8

Source: 2017-2021 American Community Survey five-year estimates.

## Household Income, 2017-2021

	Rolling Meadows	
	Count	Percent
Less than \$25,000	627	6.9
\$25,000 to \$49,999	1,524	16.7
\$50,000 to \$74,999	1,943	21.3
\$75,000 to \$99,999	1,450	15.9
\$100,000 to \$149,999	1,767	19.4
\$150,000 and Over	1,790	19.7
Median Income	\$81,601	
Per Capita Income*	\$39,717	

Source: 2017-2021 American Community Survey five-year estimates.

## Race and Ethnicity, 2017-2021

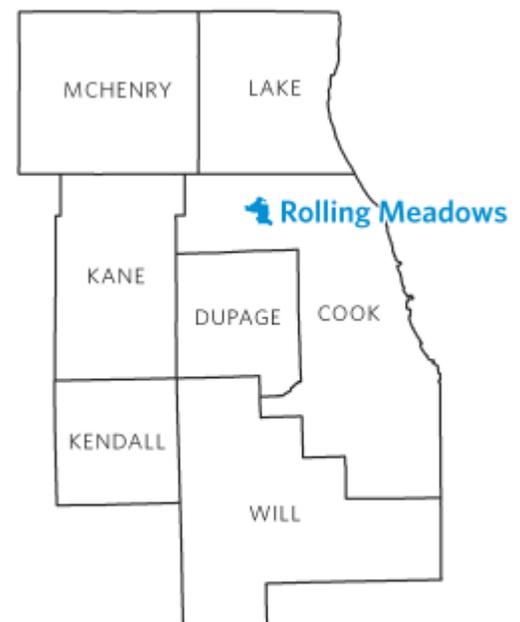
	Rolling Meadows	
	Count	Percent
White (Non-Hispanic)	13,650	56.2
Hispanic or Latino (of Any Race)	6,954	28.6
Black (Non-Hispanic)	811	3.3
Asian (Non-Hispanic)	2,076	8.5
Other/Multiple Races (Non-Hispanic)	809	3.3

Source: 2017-2021 American Community Survey five-year estimates.

## General Merchandise Retail Sales, 2022

	Rolling Meadows
General Merchandise	\$326,817,150
Total Retail Sales	\$418,193,140
Total Sales per Capita*	\$17,210

Source: Illinois Department of Revenue, 2022.



## Equalized Assessed Value, 2021

Residential	\$451,396,652
Commercial	\$319,476,788
Industrial	\$100,392,018
Railroad	\$0
Farm	\$0
Mineral	\$0
<b>TOTAL</b>	<b>\$871,265,458</b>

Sources: Illinois Department of Revenue, 2021.

# City Departments Profile

The City of Rolling Meadows employs approximately 171 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 and the City Clerk are elected at large. Each Alderman and the Mayor serve staggered, four-year terms with established term limits.

## City Manager's Office

The City of Rolling Meadows is a Manager-Council form of government. The City Manager is the Chief Administrative Officer for the City of Rolling Meadows. City Staff report to the City Manager and the City Manager is hired by the Mayor with the consent of the City Council. It is the role of the City Manager to direct Staff in daily administration of City services. The City Manager also serves as the budget officer for the City. The overall working of the office is to serve the Mayor and City Council, as well as administer and manage the City. Other divisions or areas of work in the City Manager's Office consist of Human Resources, City Clerk, Public Relations, Adjudication, Information Technology, and Community Events. The City Manager's Office is also responsible for the content and administration of the City's 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 Clerk's Office

The Deputy City Clerk is an appointed position and acts as custodian of the City seal, and official keeper of the records for the City of Rolling Meadows, including but not limited to ordinances, resolutions, and minutes. The City Clerk's office carries out the statutory requirements by complying with the Local Records Act, Freedom of Information Act, Open Meetings Act, & Consolidated Election Law. The 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.



## Human Services

The Rolling Meadows Human Services Department consists of three subdivisions: mental health; community social services, and police social services. The Human Services Department consists of a Director, two Community Social Workers, a mental health clinician and an Office Manager. City Council expressed their support of enhancing Human Services to reach the City's vulnerable populations.

## Fire

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



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

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



## 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

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

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



## Parks and Recreation

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



## Library

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

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



# Property Tax Levy

PROPERTY TAX LEVY (2023) FOR THE FY 2024 BUDGET					
	2021	2022	2023	Dollar	Percent
	Tax Levy	Tax Levy	Tax Levy	Change from	Change
				From 22 Levy	From 22 Levy
<b>General Fund</b>					
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	3,626,000	3,626,000	3,626,000	0	0.0%
Fire Pension	4,257,000	4,257,000	4,257,000	0	0.0%
IMRF Pension	927,000	927,000	440,368	(486,632)	-52.5%
Corporate	190,446	206,629	1,032,822	826,193	399.8%
<b>General Fund Total</b>	<b>12,024,338</b>	<b>12,040,521</b>	<b>12,380,082</b>	<b>339,561</b>	<b>2.7%</b>
<b>Local Road Fund</b>					
Annual Street Program	1,000,000	1,127,810	1,627,810	500,000	44.3%
<b>E911 Fund</b>					
E911 Service	700,000	700,000	700,000	0	0.0%
<b>TOTAL FOR ANNUAL TAX LEVY ORDINANCE</b>	<b>13,724,338</b>	<b>13,868,331</b>	<b>14,707,892</b>	<b>839,561</b>	<b>6.1%</b>
 <i>Annual Tax Levy Ordinance Total</i>					
<b>Debt Service Purpose</b>					
2018 Bond (matures FY 2038)	700,200	700,800	11,125	(689,675)	-98.4%
2019 Bond (matures FY 2039)	312,522	313,075	314,177	1,102	0.4%
<b>DEBT LEVY - BY ORIGINATING BOND ORDINANCE</b>	<b>1,012,722</b>	<b>1,013,875</b>	<b>325,302</b>	<b>(688,573)</b>	<b>-67.9%</b>
<b>TOTAL CITY LEVY FOR FY 2024 BUDGET</b>	<b>\$ 14,737,060</b>	<b>\$ 14,882,206</b>	<b>\$ 15,033,194</b>	<b>\$150,988</b>	<b>1.0%</b>

Detailed notes for the Property Tax Levy for the FY 2024 Budget:

**Fire and Police Pension Funds** The actuarial determined contributions for Police and Fire for the upcoming levy \$3.4 million and \$4.2 million, respectively. However, to be fiscally prudent and to proactively reach the City's and the State's funding goals, it is recommended that these levies remain the same amount as last year's levy (\$3,626,000 for Police & \$4,257,000 for Fire). The Fire and Police Pension Funds actuarial recommended contributions were discussed at the July 11 City Council Meeting in detail.

**Illinois Municipal Retirement Fund (IMRF)** levy is reduced to include only the General Fund IMRF amount. This reduces the levy by \$487 thousand for the 2023 levy. This amount is recommended to be moved to the Local Roads – Annual Street Program levy.

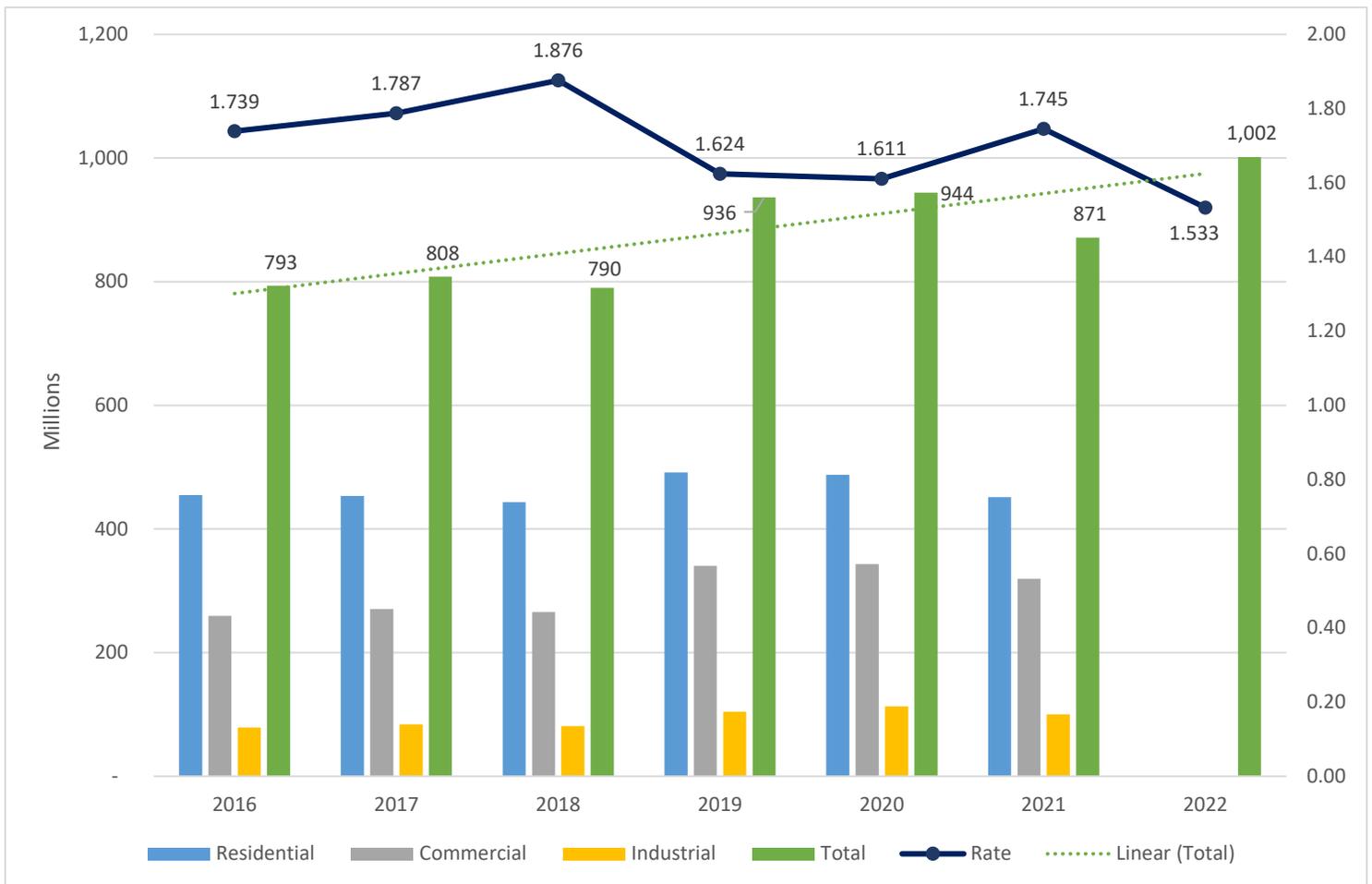
**911 Fund** This levy is recommended to remain level with the 2022 levy at \$700 thousand. With the body camera project started, an increase in this levy is recommended beginning with the next year's levy (2024).

**Local Road Fund** an increase of \$500 thousand to address reserve needs. The majority of this increase comes from the reduction of the IMRF levy.

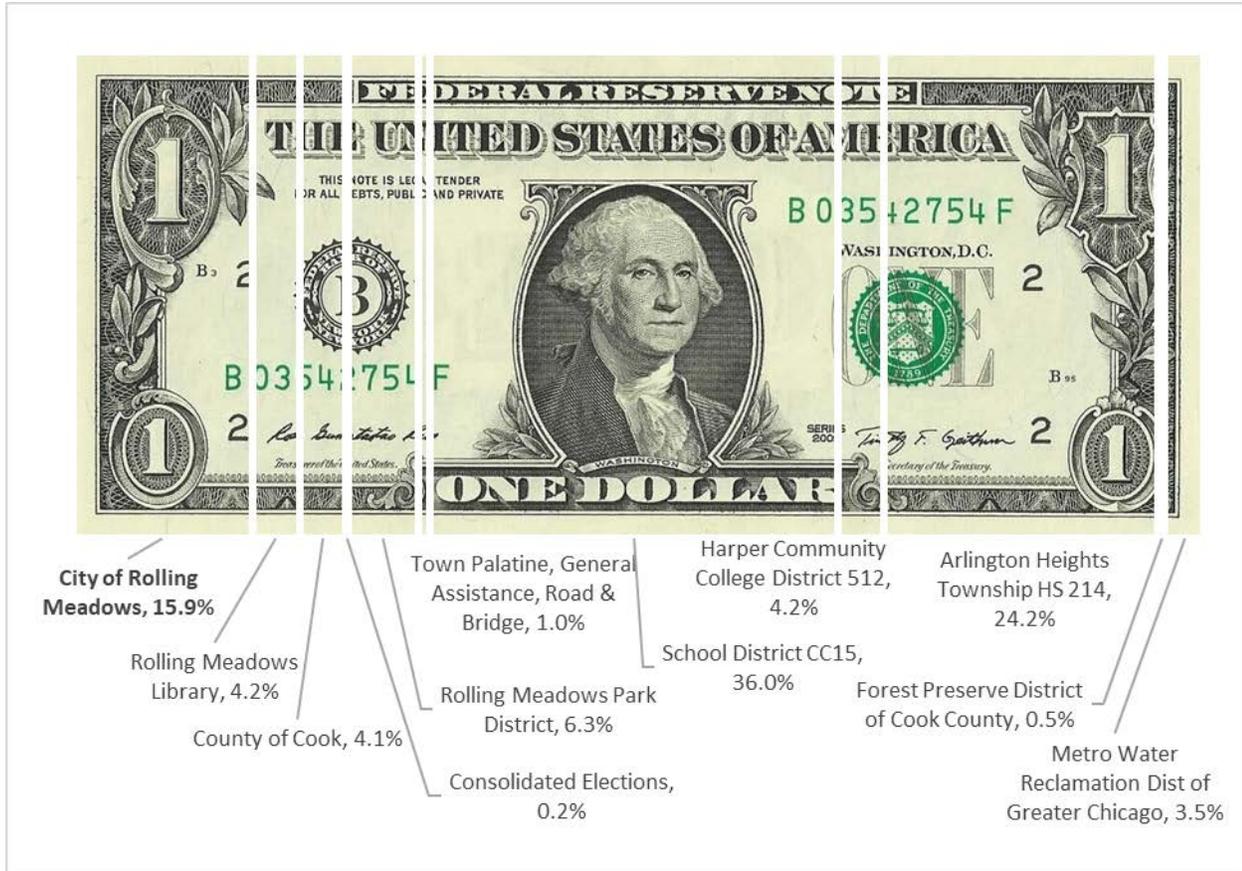
**Debt Service** annual payments for the 2019 Bond tax levy are increased per the annual required debt service schedule. The 2018 Bond is in the final year of the levy at \$11,125. This is a reduction of \$690 thousand. It is recommended to shift this amount to City Operations.

**Operations** – The tax levy includes specific funding for Police, Fire, and Public Works operations. Police & Fire operations have dedicated levies. However, the PW operations levy is listed as the Corporate levy. This means this levy can be used for any General Fund operations. With the addition of the Human Services Department, it is recommended to change the name of the levy line to Corporate levy on the City’s documents. Therefore, the increase to the Corporate levy would be the \$690 thousand from Debt Service plus the remainder of the 1% increase of \$137 thousand for a total increase of \$826 thousand.

The City’s tax rate fluctuates based on the total equalized assessed value (EAV). As the EAV increases for the City the total tax amount levied is then spread over that larger EAV. As shown on the below graph, the tax rate is shown in context to the EAV each year. Please note, for the 2022 tax year, Cook County has not provided the breakdown by type for the EAV.



To put the 2022 tax levy in context for a typical single-family home in the City, the City's portion of the household tax bill is approximately 16% of the total bill as shown below:

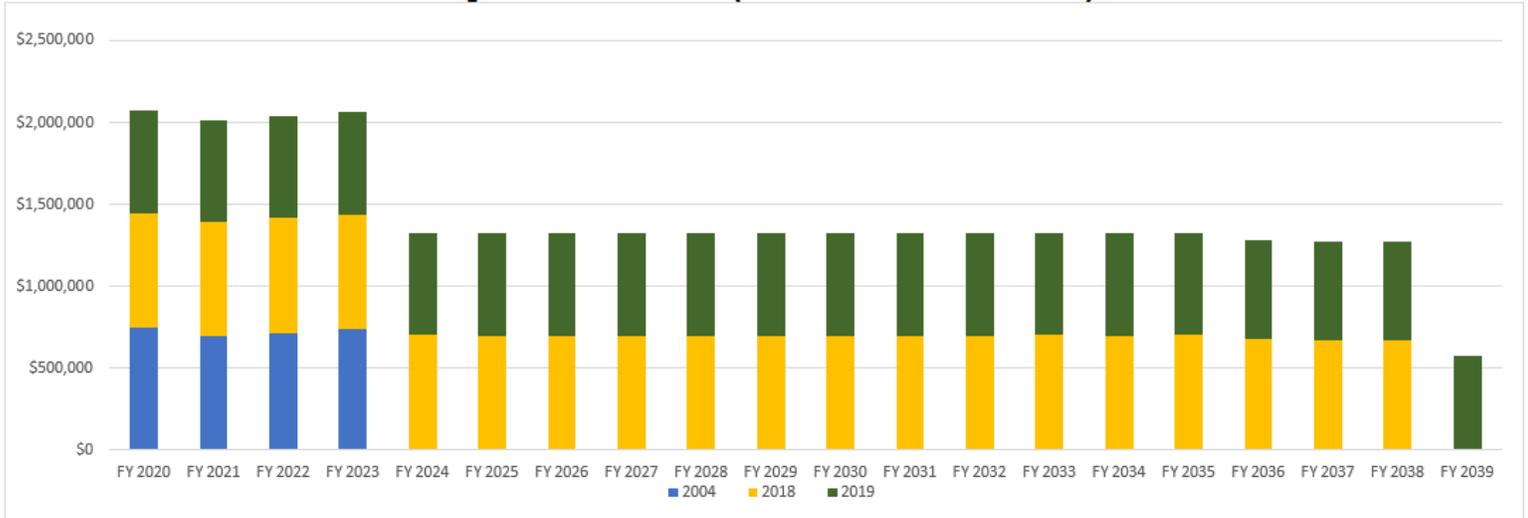


<b>Market Value</b>	277,450	282,999	282,999	282,999	288,659
<b>EAV (taxable value)</b>	92,482	94,332	94,332	94,332	96,219
<b>Tax Year</b>	2018	2019	2020	2021	2022
<b>Tax Rate</b>	1.8760%	1.6240%	1.6110%	1.7450%	1.5330%
<b>Tax bill</b>	\$1,735	\$1,532	\$1,520	\$1,646	\$1,475

A) 2019 & 2022 are triennial assessment years and the sample home value was increase 2%

# City's Debt Service

**Current Outstanding Debt Service Payments - General Obligation Bonds Outstanding  
Per the City's FY 2022 Audit (from FY 2022 - FY 2039)**



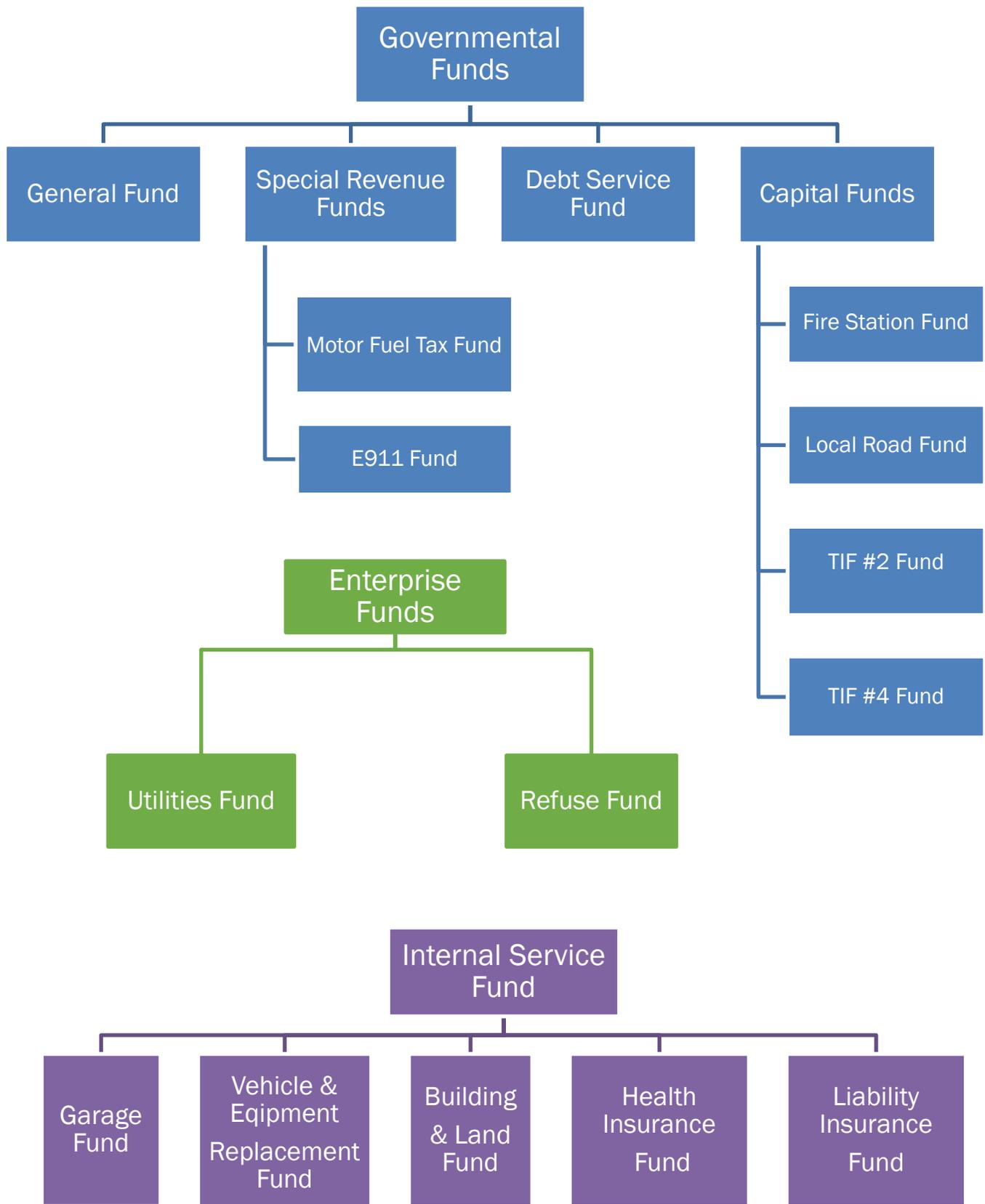
## Summary of Outstanding Bonds by Type

Bond Issues	City Fund Debt Retired By	Amount Issued	Budget Year Paid in Full	Estimated Principal & Interest @ 12/31/2023
Bond Series 2012 (2004)	General Fund (01)	\$ 8,070,000	FY 2023	\$ 736,450
Bond Series 2018	Fire Stations (83)	\$ 9,500,000	FY 2038	\$ 11,182,400
Bond Series 2019	Fire Stations (83) & Utilities (20)	\$ 8,500,000	FY 2039	\$ 10,633,800
<b>Estimated Total Principal &amp; Interest</b>				<b>\$ 22,552,650</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).
- 6) In November 2014, Moody's Investor Service upgraded Rolling Meadows' general obligation (GO) bond rating to Aa3 from a previous rating of A1, reflecting the agency's confidence in the City's overall financial health. The Moody's report cited a substantial increase in the City's reserve levels as well as a strong capacity to meet financial obligations. In March 2018, Moody's reaffirmed the City's bond rating of Aa3.

# 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.

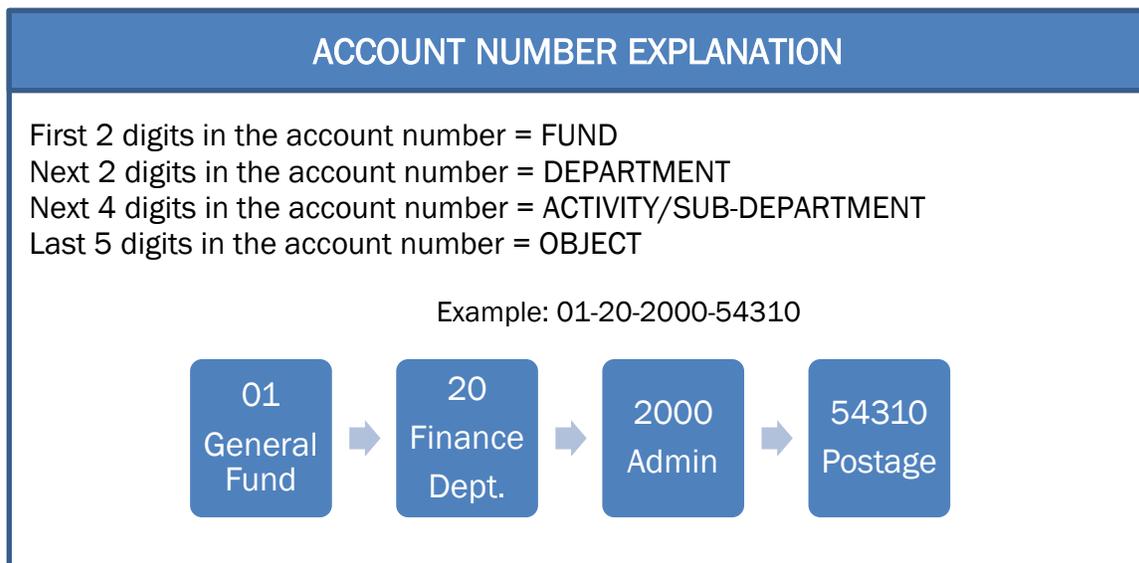
The City has one debt service fund, which covers debt services for three of the seven general obligation (GO) bonds.

The City has two Special Revenue Funds: The E911 Fund and the Motor Fuel Tax Fund. These funds have restricted revenues, meaning they must be spent on only 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).



## Department: Administration, Finance and IT

2024 GOALS	2024 OBJECTIVES
Create more economic development opportunities and information for citizens and businesses.	Continue promotion of retail, industrial and commercial development throughout the City through a comprehensive marketing program.
	Continue quarterly publications of the City's Business Messenger newsletter.
	Showcase all new 2023 businesses in highlight communications piece through all modalities in February.
Continue to provide enhanced IT services for the City.	Update the City's website for increased efficiency and usage.
	Continue Cybersecurity Training for all City Staff to protect City resources from Cyber Threats.
	Offer training to City departments to keep updated on ERP modules and their processes.
Continue to provide Fiscal Transparency and to provide a financially stable environment for the City of Rolling Meadows.	Continue to provide timely and accurate financial information to policy makers, Department Heads and Community members.
	Continue to explore new revenue sources and expense management to prepare for potential changes in the economy or State of Illinois resources.
	Complete implementation of the Tyler Employee Self Service electronic timesheets system by January 2024.
	Continue to submit for the GFOA Budget and Audit award programs.
	Review and update, as needed, policies and procedures to ensure they are current and reflective of current organizational and operational structures.
	Continue to address long-term funding for the Fire and Police pension funds.

**Department: Public Works**

**2024 GOALS**

**2024 OBJECTIVES**

Evaluate and implement efficiencies to maintain expected service levels.	Continue on-going evaluation of staff resources against needs and opportunities for “Ready Now/Ready Next” departmental succession planning.
	Monitor and evaluate manpower needs against expectations and identify and implement internal and external efficiencies.
	Monitor, evaluate, apply and implement operational programs and grant opportunities that align with annual Capital Improvement work program.
Finalize Planning for City’s long-term Public Works equipment and operational storage needs.	Finalize conversations with Park District to determine viability of separate facilities, with Public Works at the Berdnick site and the Park District at the Central or alternate site.
	Evaluate alternative or additional land and facility needs for Public Work and other City operations.
	Create phasing and financial plan to accomplish relocation efforts.
Cost effectively maintain and improve City infrastructure.	Ensure Capital projects come in on-schedule and within budget.
	Take advantage of partnering opportunities for select capital and operational projects.
	Enhance communication of high-profile capital projects through internet and social media avenues.
Implement visions of the Comprehensive Plan and policies of the Zoning Ordinance update.	Assist citizens, developers and Council in making informed decisions regarding development and redevelopment in the City.
	Prioritize efforts that address localized drainage and property maintenance problems.

## Department: Police

### 2024 GOALS

### 2024 OBJECTIVES

<p>To provide the highest level of police services available to the Community and strive to make Rolling Meadows one of the safest and secure cities to reside, visit and work in.</p>	<p>Continue to foster a philosophy of Community Policing among personnel within the Department to address root causes of issues of concern and importance to residents.</p>
	<p>Focus on long term solutions to problems and concerns as they relate to crime reduction and prevention.</p>
	<p>Empower personnel to be problem solvers and embrace proactivity in carrying out their duties.</p>
<p>Build partnerships with the community we serve and work with stakeholders to address needs and concerns as they pertain to police services.</p>	<p>Expand our participation at community and public events in an effort to expand our presence out in the public and to increase our dialogue and interaction with residents.</p>
	<p>Improve and expand our social media platform to increase our messaging on our commitment to public service and to increase transparency.</p>
<p>Expand the use of technology to police more efficiently, and more effectively.</p>	<p>Partner with Community Stakeholders to help mitigate and/or prevent crimes through the use of advanced technology and proven crime prevention strategies.</p>
	<p>Train and expand staff knowledge and familiarity on the benefits of the Department new records management system and computer aided dispatch software. The systems advanced features can provide better, more accurate and timely data to be used for deployment and proactive patrols.</p>
<p>Develop staff to perform at the highest level and provide unmatched public service.</p>	<p>Continue with the robust commitment to training officers in de-escalation techniques, and dealing, assisting and interacting with individuals who are suffering with mental health issues.</p>
	<p>Invest in personnel to provide them with quality training to include the necessary tools for them to provide the highest level of police service.</p>

<b>Department: Fire</b>	
<b>2024 GOALS</b>	<b>2024 OBJECTIVES</b>
<p style="text-align: center;">To provide the highest level of fire protection, emergency medical services and public education available to the community.</p>	<p style="text-align: center;">Attain a high public profile in matters related to education, prevention, preparedness and mitigation as it relates to emergency incidents.</p>
	<p style="text-align: center;">Collect customer feedback on provided services from internal and external stakeholders.</p>
	<p style="text-align: center;">Utilize current resources recommended in NFPA 1710.</p>
<p style="text-align: center;">Develop recently promoted personnel to perform at the highest standards and continue to focus in preparing future leaders of this organization.</p>	<p style="text-align: center;">Develop and implement a training curriculum with aid of training software to engage personnel with real time scenario-based training. Develop time and resources to invest in the training of personnel.</p>
	<p style="text-align: center;">Train all chief officers and other designated City Staff to NIMS 300 Intermediate ICS for Expanding Incidents and 400 Command and General Staff.</p>
<p style="text-align: center;">Maintain and/or improve emergency response times within Rolling Meadows integrating new 911 dispatching software and new station locations.</p>	<p style="text-align: center;">Explore options for emergency response with current staffing, with use of alternative models and response determinants. Evaluate deployment models from new station locations to further enhance our auto aid agreements with neighboring communities.</p>
	<p style="text-align: center;">Evaluate call volume and response data from relocating fire stations to reduce response times within the City.</p>
	<p style="text-align: center;">Integrations of GIS data into current operational data sets.</p>

# Revenues & Expenditures Summary Sheets

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

FUND NAME	BGN FY 2013 AUDITED FUND BALANCE	REVENUES - AUDIT	EXPENSES - AUDIT	NET CHANGE IN CURRENT YEAR FUND BALANCE	NET TRANSFERS IN OR OUT TO OTHER FUNDS	2014 FUND OR EQUIVALENT	AUDITED BALANCE
<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 FUND OR EQUIVALENT	AUDITED BALANCE
<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.

- \$400,000 Committed Funds are for the FY 2021 Budget (settled labor negotiations for AFSCME and Local 150) and other labor items.
- 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**

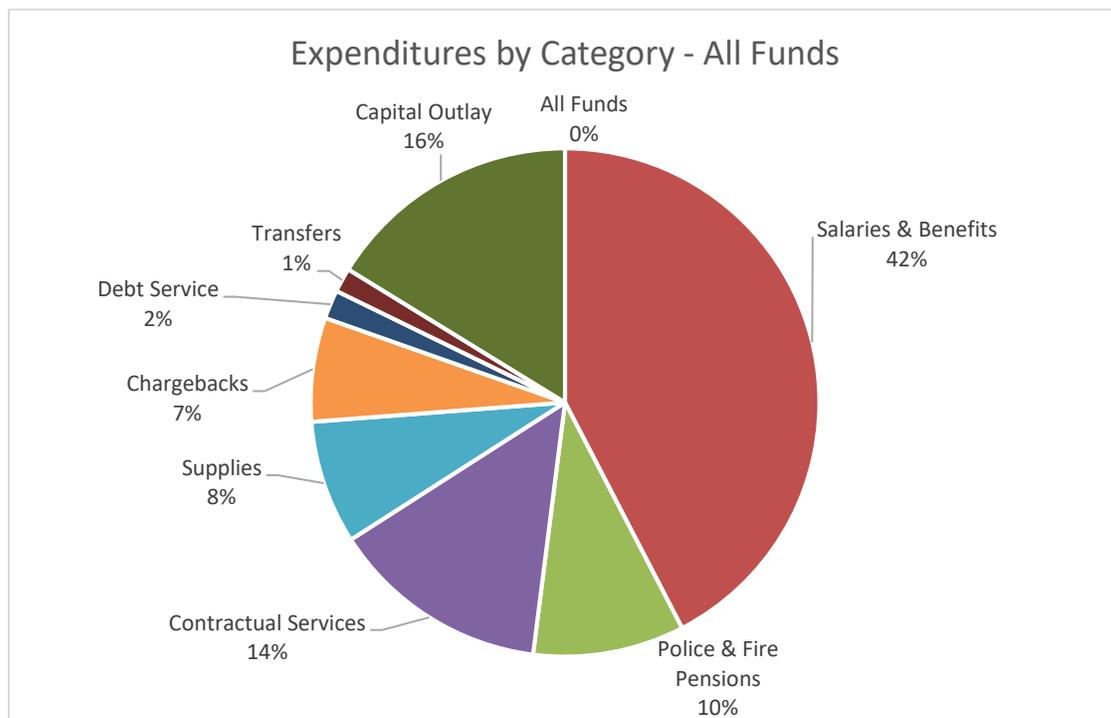
<b>Fund Name</b>	<b>Beginning Balance</b>	<b>Revenues</b>	<b>Expenditures</b>	<b>Net Change in Fund Balance</b>	<b>Sources or Transfers</b>	<b>Ending Fund Balance or Equivalent</b>
<b>Governmental Funds</b>						
General	11,047,320	35,314,441	33,759,542	2,029,521	474,622	13,076,841
Motor Fuel	1,174,494	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 2022 Audited Data

<b>Fund Name</b>	<b>Beginning Balance</b>	<b>Revenues</b>	<b>Expenditures</b>	<b>Net Change in Fund Balance</b>	<b>Ending Fund Balance or Equivalent</b>
<b>Governmental Funds</b>					
General	13,698,029	37,546,357	34,225,200	3,321,158	17,019,187
Motor Fuel	2,015,685	1,508,682	1,627,491	(118,809)	1,896,876
E911	1,571,101	699,165	538,558	160,607	1,731,708
Debt Service	6,565	715,688	716,638	(950)	5,616
Local Roads	(554,913)	2,492,757	1,879,660	(496,729)	58,184
TIF #2 Kirchoff/Owl	(475,119)	359,314	69,623	(289,692)	(185,427)
TIF #4 Golf Road	14,448	4,007,591	59,046	3,948,545	3,962,993
Fire Stations	429,729	1,091,071	1,018,144	72,927	502,656
Foreign Fire Tax*	117,730	77,131	41,351	35,780	153,510
Police Asset-Seizure*	125,257	97,602	43,352	54,250	179,507
<b>Enterprise Funds</b>					
Utilities	5,312,610	11,167,359	10,373,265	794,094	6,106,704
Refuse	729,870	2,113,199	2,305,575	(192,375)	537,495
<b>Internal Service Funds</b>					
Garage	1,519,970	1,517,695	1,501,296	16,399	1,536,369
Vehicle & Equipment	2,969,778	1,601,618	171,634	1,429,985	4,399,763
Building & Land	4,696,289	619,629	345,243	274,386	4,970,675
Liability Insurance	495,828	942,905	762,222	180,683	676,512
Health Insurance	1,361,950	4,705,415	4,573,664	131,751	1,493,701
<b>TOTAL ALL CITY FUNDS</b>	<b>34,034,807</b>	<b>71,263,178</b>	<b>60,251,962</b>	<b>9,322,010</b>	<b>45,046,029</b>

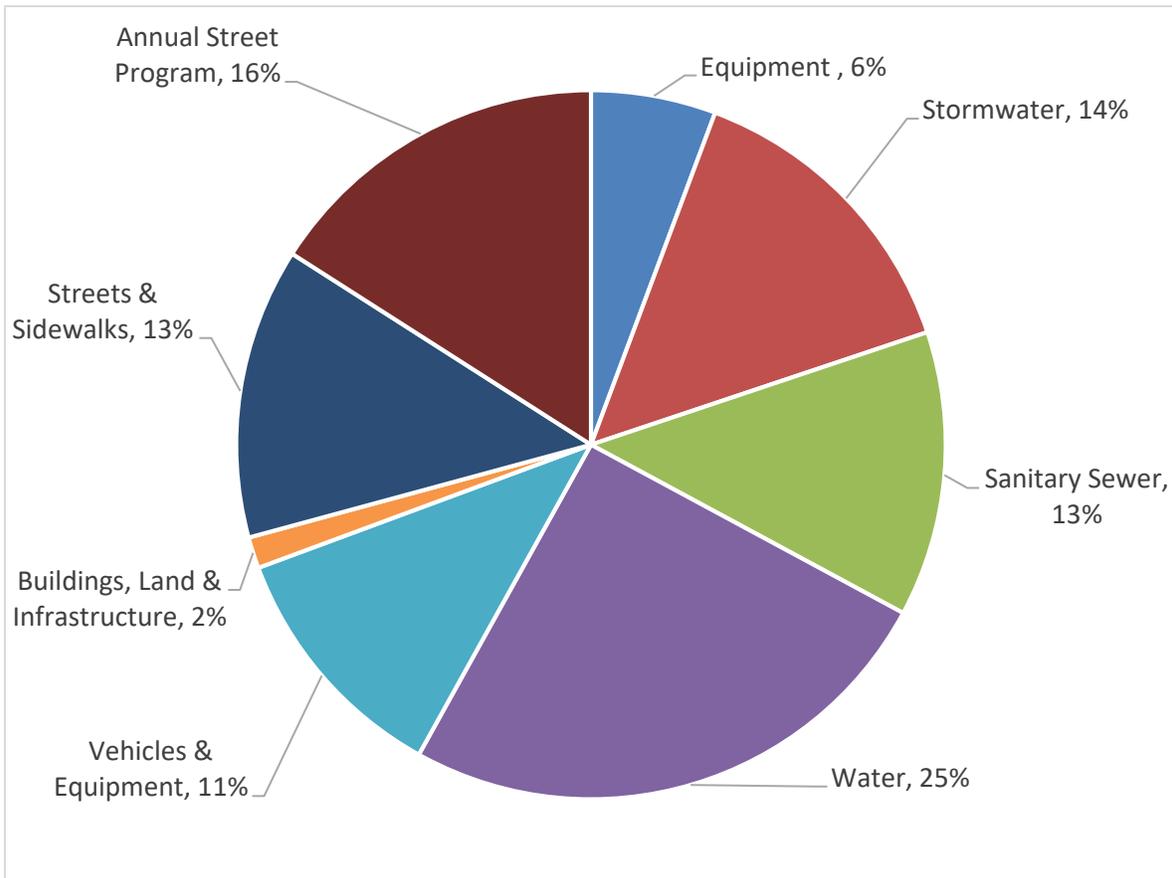
# City of Rolling Meadows – Fund Balance Summary – FY 2024 Budget

Fund	Beginning Fund Balance	FY2024 Revenues	FY2024 Expenditures	Ending Fund Balance & Reserves
General Fund	13,623,041	37,656,055	39,482,758	11,128,204
Motor Fuel Tax	1,538,657	1,101,334	1,385,000	1,254,991
E911	1,640,928	700,000	917,213	1,423,715
Garage	1,575,714	1,713,639	1,930,246	1,359,107
Refuse	587,678	2,736,673	2,594,824	729,527
Utilities	7,801,092	13,986,091	16,430,216	4,770,811
Liability Insurance	2,130,445	243,500	1,326,000	1,047,945
Vehicle & Equipment	1,094,100	2,278,646	3,426,000	(53,254)
Building & Land	1,323,812	1,675,850	1,629,850	1,369,812
TIF 2 - Owl & Kirchoff	99,671	293,350	12,500	380,521
TIF 4 - Golf Road	3,888,699	2,000,050	1,664,042	4,224,707
Health Insurance	(773,008)	6,076,871	5,120,556	183,307
Debt Service	(950)	12,175	11,225	0
Local Roads	1,054,458	3,091,394	4,975,288	(829,436)
Fire Stations	637,181	1,114,977	1,015,452	736,706
<b>Total</b>	<b>\$36,221,518</b>	<b>\$74,680,605</b>	<b>\$81,921,170</b>	<b>\$27,726,663</b>



# Capital Expenditures As Proposed in the FY 2024 – FY 2028 Capital Improvement Plan (CIP)

## WHERE THE MONEY GOES - CAPITAL EXPENDITURE BY TYPE FY2024 AT-A-GLANCE



CATEGORY	\$	%
Buildings, Land & Infrastructure	\$ 374,024	2%
Water	\$ 1,795,000	25%
Sewer	\$ 870,000	13%
Stormwater	\$ 2,575,001	14%
Annual Street Program	\$ 2,085,000	16%
Streets & Sidewalks	\$ 2,964,000	13%
Vehicles & Equipment	\$ 2,351,000	11%
Equipment	\$ 1,044,000	6%
<b>Total</b>	<b>\$ 14,058,025</b>	<b>100%</b>

Listed above is a summary of all the proposed capital projects as shown for the upcoming year, FY 2024.

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

Project Name	2024	2025	2026	2027	2028
Fire Protection Improvement	0.00	0.00	75,000.00	750,000.00	0.00
Hydraulic Water Modeling	0.00	0.00	0.00	0.00	75,000.00
Paint Reservoir - Pump Station #4	0.00	0.00	225,000.00	0.00	0.00
Water Main Extension - Theda C&E	0.00	60,000.00	230,000.00	0.00	0.00
Scada System Upgrades	75,000.00	75,000.00	75,000.00	75,000.00	75,000.00
Water Station Back-Up Power Supply Installation	0.00	275,000.00	0.00	500,000.00	0.00
Water Storage Tank Maintenance - Pump Station 2	0.00	0.00	0.00	450,000.00	0.00
Water System Interconnect - Arlington Heights	0.00	0.00	90,000.00	0.00	0.00
Well #6 - Motor & Bowl Inspection	0.00	195,000.00	0.00	0.00	0.00
Watermain Replacement Vermont (N) - Eng/ Const	1,500,000.00	0.00	0.00	0.00	0.00
New Wilke Road Watermain Replacement (Engineering/ Construction)	0.00	0.00	75,000.00	1,500,000.00	0.00
Lincoln/ Taft/ Polk (Engineering/Construction)	0.00	90,000.00	1,900,000.00	0.00	0.00
Algonquin Parkway (Engineering/ Construction)	75,000.00	1,000,000.00	0.00	0.00	0.00
Rywick Ct And Juniper Ct	0.00	0.00	30,000.00	500,000.00	0.00
Water Main Replacement Of Wallbrook (Engineering And Construction)	0.00	0.00	0.00	300,000.00	1,000,000.00
Pump Station 5 Driveway	70,000.00	0.00	0.00	0.00	0.00
Well 7 Driveway	0.00	45,000.00	0.00	0.00	0.00
Pump Station 4 And Well 6 Driveway	0.00	0.00	55,000.00	0.00	0.00
Booster Station At Quentin At The Jawa Receiving Station	75,000.00	1,700,000.00	0.00	0.00	0.00

Upgrade Pump Station's 2&5	0.00	75,000.00	1,870,000.00	0.00	0.00
Palatine Interconnect Modifications	0.00	0.00	12,000.00	120,000.00	0.00
North Industrial Water Main Consolidation	0.00	0.00	0.00	45,000.00	500,000.00
<b>Total</b>	<b>1,795,000.00</b>	<b>3,515,000.00</b>	<b>4,637,000.00</b>	<b>4,240,000.00</b>	<b>1,650,000.00</b>

Project Name	2024	2025	2026	2027	2028
Lift Station 3 Improvements (Design And Construction)	\$95,000.00	\$1,100,000.00	\$0.00	\$0.00	\$0.00
Road Program Sanitary Sewer Repairs	\$75,000.00	\$75,000.00	\$75,000.00	\$75,000.00	\$75,000.00
Sanitary Sewer Improvements - Mwrđ Program	\$80,000.00	\$80,000.00	\$80,000.00	\$80,000.00	\$80,000.00
Sanitary Sewer Installation - Grove	\$0.00	\$0.00	\$50,000.00	\$500,000.00	\$0.00
Sanitary Sewer Manhole Rehabilitation	\$95,000.00	\$95,000.00	\$95,000.00	\$95,000.00	\$100,000.00
Sanitary Lateral And T-Lining	\$275,000.00	\$0.00	\$275,000.00	\$0.00	\$275,000.00
Sanitary Sewer Pipe Rehabilitation/ Lining	\$250,000.00	\$190,000.00	\$300,000.00	\$250,000.00	\$300,000.00
Sanitary Sewer System Master Plan	\$0.00	\$65,000.00	\$0.00	\$0.00	\$0.00
Lift Station 1 Pump Repair/ Slope/ Lined/ Generator	\$0.00	\$75,000.00	\$1,000,000.00	\$0.00	\$0.00
Sanitary Lift Station Main Under Campbell Street (Siphone/ Sag)	\$0.00	\$0.00	\$40,000.00	\$500,000.00	\$0.00
Lift Station 2- Replace Pumps/ Force Main- Line- Install Generator	\$0.00	\$0.00	\$0.00	\$40,000.00	\$1,000,000.00
Lift Station- Scada Operability	\$0.00	\$150,000.00	\$0.00	\$0.00	\$0.00
Lateral Launcher & Control Pad	\$0.00	\$0.00	\$150,000.00	\$0.00	\$0.00
Smoke Testing	\$0.00	\$50,000.00	\$0.00	\$0.00	\$0.00
<b>Total</b>	<b>\$870,000.00</b>	<b>\$1,880,000.00</b>	<b>\$2,065,000.00</b>	<b>\$1,540,000.00</b>	<b>\$1,830,000.00</b>

<b>Project Name</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>
Park St Drainage Improvement - Federal Funding	\$1,000,000.00	\$790,000.00	\$0.00	\$0.00	\$0.00
Streambank Stabilization	\$0.00	\$75,000.00	\$400,000.00	\$0.00	\$0.00
Wetland And Natural Area Management	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00
Storm Sewer Rehabilitation/ Lining	\$150,000.00	\$150,000.00	\$150,000.00	\$150,000.00	\$150,000.00
Storm Sewer System Improvements / Road Program	\$200,000.00	\$200,000.00	\$200,000.00	\$200,000.00	\$200,000.00
Stormwater Improvements - North Industrial Area	\$175,000.00	\$0.00	\$900,000.00	\$0.00	\$0.00
Storm Sewer Master Plan	\$0.00	\$65,000.00	\$0.00	\$0.00	\$0.00
Meadowbrook Storm Sewer Replacement (Grant)	\$1,000,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Kennedy Pond Rehabilitation	\$25,000.00	\$0.00	\$0.00	\$0.00	\$2,600,000.00
Brookwood Detention Repairs	\$0.00	\$0.00	\$1.00	\$0.00	\$0.00
Storm Upsizing Based On Master Plan	\$0.00	\$0.00	\$0.00	\$0.00	\$1.00
Rywick Ct Overland Flow	\$0.00	\$0.00	\$0.00	\$1.00	\$1.00
Dawngate Repair	\$1.00	\$0.00	\$0.00	\$0.00	\$0.00
Quentin Ridge Retention Upgrade	\$0.00	\$0.00	\$0.00	\$0.00	\$1.00
Stormwater Management Improvements - Hicks Road	\$0.00	\$0.00	\$0.00	\$0.00	\$1.00
<b>Total</b>	<b>\$2,575,001.00</b>	<b>\$1,305,000.00</b>	<b>\$1,675,001.00</b>	<b>\$375,001.00</b>	<b>\$2,975,004.00</b>

Project Name	2024	2025	2026	2027	2028
Extrication Rescue Tools	\$75,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Personal Protective Equipment	\$0.00	\$0.00	\$80,000.00	\$0.00	\$0.00
Portable/Vehicle Radio Project	\$0.00	\$50,000.00	\$0.00	\$0.00	\$0.00
SCBA Breathing Air Compressor/Storage System	\$0.00	\$0.00	\$0.00	\$0.00	\$1.00
SCBA Replacement	\$450,000.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total</b>	<b>\$525,000.00</b>	<b>\$50,000.00</b>	<b>\$80,000.00</b>	<b>\$0.00</b>	<b>\$1.00</b>

Project Name	2024	2025	2026	2027	2028
Body Worn Cameras	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00
<b>Total</b>	<b>\$ 200,000.00</b>				

Project Name	2024	2025	2026	2027	2028
Phone System Upgrade	\$0.00	\$0.00	\$0.00	\$0.00	\$200,000.00
Backup System	\$0.00	\$0.00	\$0.00	\$0.00	\$100,000.00
ERP System	\$100,000.00	\$100,000.00	\$80,000.00	\$80,000.00	\$50,000.00
Wireless Backup System	\$0.00	\$80,000.00	\$0.00	\$0.00	\$0.00
Microsoft Office Licenses	\$0.00	\$100,000.00	\$0.00	\$0.00	\$0.00
Server/Han Hardware Refresh	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00
Av Upgrades	\$24,000.00	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00
Network Equipment Refresh	\$90,000.00	\$0.00	\$20,000.00	\$0.00	\$20,000.00
Email System Upgrade	\$0.00	\$0.00	\$100,000.00	\$0.00	\$0.00
Server Room Upgrade	\$20,000.00	\$0.00	\$20,000.00	\$0.00	\$20,000.00
Ups Replacement	\$0.00	\$50,000.00	\$0.00	\$20,000.00	\$0.00
City-Wide Proximity Card Reader And Camera System	\$25,000.00	\$20,000.00	\$0.00	\$20,000.00	\$0.00
Pc Replacements	\$60,000.00	\$60,000.00	\$60,000.00	\$60,000.00	\$65,000.00
Disaster Recovery Software	\$0.00	\$0.00	\$0.00	\$0.00	\$100,000.00
<b>Total</b>	<b>\$319,000.00</b>	<b>\$480,000.00</b>	<b>\$300,000.00</b>	<b>\$250,000.00</b>	<b>\$575,000.00</b>

Project Name	2024	2025	2026	2027	2028
City Hall Accessory Garage	\$0.00	\$385,000.00	\$0.00	\$0.00	\$0.00
Two Elevator Cab Renovations	\$55,000.00	\$0.00	\$0.00	\$0.00	\$0.00
City Hall Roof Replacement	\$110,000.00	\$0.00	\$0.00	\$0.00	\$0.00
PW Front Office Improvements	\$20,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Space Needs Study- Public Works Phase	\$50,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Public Works Storage Facility Engineering	\$0.00	\$190,000.00	\$0.00	\$0.00	\$0.00
Public Works Storage Facility Construction	\$0.00	\$0.00	\$1,900,000.00	\$0.00	\$0.00
PW Bay Fan Improvements	\$13,000.00	\$0.00	\$0.00	\$0.00	\$0.00
City Facilities Mechanical System Replacement	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00
Holiday Décor Replacement	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00
Exhaust System Installation	\$25,000.00	\$25,000.00	\$0.00	\$0.00	\$0.00
Interior/Exterior Service Door Replacement	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00
Overhead Door Replacement	\$25,000.00	\$25,000.00	\$0.00	\$0.00	\$0.00
PW Storage Building Roof Replacement	\$25,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Salt Dome Replacement	\$0.00	\$0.00	\$200,000.00	\$200,000.00	\$0.00
Emergency Standby Generator	\$270,000.00	\$0.00	\$0.00	\$0.00	\$0.00
City Hall Bathroom Renovations	\$50,000.00	\$0.00	\$0.00	\$0.00	\$0.00

City Building Floor Replacement	\$25,000.00	\$0.00	\$25,000.00	\$25,000.00	\$0.00
Phase V PW Combined Services Parking Lot Upgrades	\$170,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Protective Floor Coverings for PW Combined Services Facility	\$50,000.00	\$0.00	\$0.00	\$0.00	\$0.00
City Hall Interior Modifications	\$200,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Interior Renovations PW Combined Services Facility	\$75,000.00	\$200,000.00	\$0.00	\$0.00	\$0.00
<b>Total</b>	<b>\$1,313,000.00</b>	<b>\$875,000.00</b>	<b>\$2,175,000.00</b>	<b>\$275,000.00</b>	<b>\$50,000.00</b>

Project Name	2024	2025	2026	2027	2028
Mobile Generator	\$0.00	\$0.00	\$0.00	\$75,000.00	\$0.00
Forklift	\$0.00	\$40,000.00	\$0.00	\$0.00	\$0.00
Tow Behind Chipper	\$0.00	\$100,000.00	\$0.00	\$0.00	\$0.00
Floor Scrubber	\$42,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Skidsteer	\$0.00	\$100,000.00	\$0.00	\$0.00	\$0.00
Mobile Generator	\$0.00	\$0.00	\$0.00	\$0.00	\$75,000.00
Pavement Roller	\$80,000.00	\$0.00	\$0.00	\$0.00	\$0.00
T328 Trackless	\$0.00	\$0.00	\$0.00	\$125,000.00	\$0.00
Wheeled Excavator	\$250,000.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total</b>	<b>\$374,024.00</b>	<b>\$242,025.00</b>	<b>\$2,026.00</b>	<b>\$202,027.00</b>	<b>\$77,028.00</b>

Project Name	2024	2025	2026	2027	2028
ADA Plan Improvements	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00
Algonquin/New Wilke Intersection Improvements -STP Grant- 50/50 Local Share W/AH	\$600,000.00	\$600,000.00	\$0.00	\$0.00	\$0.00
Annual Road Reconstruction Program	\$100,000.00	\$285,000.00	\$285,000.00	\$285,000.00	\$285,000.00
Annual Road Resurfacing Program	\$600,000.00	\$500,000.00	\$500,000.00	\$500,000.00	\$500,000.00
Bike Path- Hicks Road - Grant	\$200,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Bike Path Improvements- Library	\$0.00	\$0.00	\$0.00	\$150,000.00	\$0.00
Bridge Inspection/Repairs	\$50,000.00	\$50,000.00	\$50,000.00	\$50,000.00	\$50,000.00
Bridge Repairs- Meadowbrook -Grant	\$400,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Cambell Resurfacing	\$0.00	\$0.00	\$1.00	\$0.00	\$0.00
Central Road Project- Grant	\$300,000.00	\$500,000.00	\$0.00	\$0.00	\$1.00
City Entry Markers	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00	\$0.00
Euclid Bike Path Replacement	\$50,000.00	\$50,000.00	\$0.00	\$150,000.00	\$0.00
Intersection Improvements - Golf TIF	\$0.00	\$0.00	\$0.00	\$1.00	\$0.00
Kirchoff Road Resurfacing and Intersection Improvements	\$0.00	\$0.00	\$300,000.00	\$150,000.00	\$0.00
Master Street Evaluation	\$0.00	\$0.00	\$0.00	\$0.00	\$30,000.00
Plum Grove Street Lightng Addition	\$0.00	\$0.00	\$1.00	\$0.00	\$0.00
Road Resurfacing- New Wilke Road	\$320,000.00	\$180,000.00	\$0.00	\$0.00	\$0.00

Rohlwing Road Street Lighting	\$0.00	\$0.00	\$1.00	\$0.00	\$0.00
Route 53 Bridge Enhancement	\$450,000.00	\$100,000.00	\$0.00	\$0.00	\$0.00
Sidewalk & Curb Maintenance Program	\$203,000.00	\$203,000.00	\$203,000.00	\$203,000.00	\$203,000.00
Weber Dr. Reconstruct & Intersection Improvement Grant	\$241,000.00	\$365,000.00	\$0.00	\$0.00	\$0.00
Shaumburg Reimbursement	\$95,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Arbor Drive Roadway Improvements	\$0.00	\$400,000.00	\$400,000.00	\$0.00	\$0.00
<b>Total</b>	<b>\$3,664,000.00</b>	<b>\$3,688,000.00</b>	<b>\$2,193,003.00</b>	<b>\$1,543,001.00</b>	<b>\$1,098,001.00</b>

Project Name	Account Number	2024	2025	2026	2027	2028
Annual Road Resurfacing	MFT	\$600,000.00	\$600,000.00	\$600,000.00	\$600,000.00	\$600,000.00
Annual Road Reconstruction (Rebuild Illinois Funds Expended Fully 2023)	MFT	\$785,000.00	\$600,000.00	\$600,000.00	\$600,000.00	\$600,000.00
<b>Total</b>		<b>\$1,385,000.00</b>	<b>\$1,200,000.00</b>	<b>\$1,200,000.00</b>	<b>\$1,200,000.00</b>	<b>\$1,200,000.00</b>

Vehicle	Brief Description	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026	Fiscal Year 2027	Fiscal Year 2028
<b>Community Development/Administration</b>						
2017 Ford Escape	Community Development				36,000	
2016 Ford Escape	IT/Administration					36,000
<b>Subtotal</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>36,000</b>	<b>36,000</b>
<b>Police Department</b>						
		<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>
2021 Ford Interceptor SUV	Patrol (Marked)			55,000		
2021 Ford Interceptor SUV	Patrol (Marked)				55,000	
2020 Ford Interceptor SUV	Patrol (Marked)	57,000				
2021 Ford Interceptor SUV	Patrol (Marked)			55,000		
2021 Ford Interceptor SUV	Patrol (Marked)				55,000	
2016 Ford Interceptor SUV	Patrol (Marked)		55,000			
2018 Ford Interceptor SUV	Patrol (Marked)					60,000
2020 Ford Interceptor SUV	Patrol (Marked)	57,000				
2023 Ford Interceptor SUV	Patrol Sargeant (Marked)					60,000
2020 Ford Interceptor SUV	Patrol (Marked)	57,000				
2018 Ford Interceptor SUV	Patrol (Marked)					60,000
2016 Ford Interceptor SUV	Police Unmarked					60,000
2021 Ford Interceptor SUV	Police Chief				55,000	
2018 Ford Interceptor SUV	Police Deputy Chief Unmarked		57,750			
2017 Dodge Caravan	Police Investigations (Unmarked)		42,000			
2016 Ford Taurus	Police Investigations (Unmarked)	40,000				
2016 Ford Taurus	Police Investigations (Unmarked)			30,000		
<b>Subtotal</b>		<b>211,000</b>	<b>209,750</b>	<b>140,000</b>	<b>165,000</b>	<b>240,000</b>
<b>Fire Department</b>						
		<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>
2006 A LaFrance Pumper	Fire Engine	1,500,000				1,000,000
2016 Ford F650	Ambulance		400,000			
2016 Ford SUV	Command			90,000		
<b>Subtotal</b>		<b>1,500,000</b>	<b>400,000</b>	<b>90,000</b>	<b>0</b>	<b>1,000,000</b>

Vehicle	Brief Description	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026	Fiscal Year2027	Fiscal Year 2028
<b>Public Works- Streets</b>		<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>
2009 IH Dump Truck	Dump Truck		225,000			
2007 IH Dump Truck	Dump Truck	245,000				
2019 Ford Pickup	Pick Up truck		257,250			
2009 Ford Pickup	Pick Up Truck	65,000				
2014 Trackless MT6	Trackless		125,000			
1999 Vibromax Roller	Pavement Roller	80,000				
2015 Chipper	Tow Behind Chipper			100,000		
	<b>Subtotal</b>	<b>390,000</b>	<b>607,250</b>	<b>100,000</b>	<b>0</b>	<b>0</b>
<b>Public Works - Utilities</b>		<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>
2014 Ford Utility Truck	Crane Utility Truck			100,000		
2023 Wheel Excavator	Underground	250,000				
2016 Ford Escape	Meter Reader			30,000		
2013 Ford Pickup	Service Van		65,000			
2013 IH Dump Truck	Dump truck					250,000
	<b>Subtotal</b>	<b>250,000</b>	<b>65,000</b>	<b>130,000</b>	<b>70,000</b>	<b>250,000</b>
<b>Public Works-Refuse</b>		<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>
2018 Autocar Packer	Front Load Refuse Truck				335,000	
2016 Autocar Packer	Front Load Refuse Truck		325,000			
	<b>Subtotal</b>	<b>0</b>	<b>325,000</b>	<b>0</b>	<b>335,000</b>	<b>0</b>
<b>Public Works-Building and Land</b>		<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>
2016 Ford Pickup	Pick Up Truck					65,000
2016 Ford Pickup	Transit Van					70,000
	<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>135,000</b>
<b>Public Works - Other</b>		<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>
2002 John Deere 544H	Front End Loader				150,000	
2008 Bobcat	SkidSteer					75,000
2002 Nissan	Fork Lift		42,000			
Tennant	Floor Scrubber	0	45,000			
2014 Ford Fusion	Asst. Director of PW Vehicle		40,000			
	<b>Subtotal</b>	<b>0</b>	<b>127,000</b>	<b>0</b>	<b>210,000</b>	<b>75,000</b>
<b>Total Across All Vehicles and Equipment</b>		<b>2,351,000</b>	<b>1,734,000</b>	<b>460,000</b>	<b>816,000</b>	<b>1,736,000</b>

See Appendix for detailed capital improvement project pages



## **FY 2023 MEETING DATES**

### **CAPITAL PROJECTS COMMITTEE**

January 2023 – No meeting scheduled

February 2023 – No meeting scheduled

March 2023 – No meeting scheduled

April 25<sup>th</sup> at No meeting scheduled

May 23<sup>rd</sup> at No meeting scheduled

June 27<sup>th</sup> at 6:30 PM (Build & Land + Local Road)

July 25<sup>th</sup> at 6:30pm (Utilities & Review)

August, 2023 – No meeting scheduled

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

September 26<sup>th</sup> at 6:30pm (Final Review/Future Priorities)

October 24<sup>th</sup> at 6:30pm (Final Calendar Year Meeting/Wrap-up)

November 2023 – No meeting scheduled

December 2023 – No meeting scheduled

*\*\* The Capital Projects Committee approved the dates at the end of 2022. 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 2024 to FY 2028 Capital Improvements Plan**

In FY 2023, 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 FY2023.

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 2023 and make FY 2024 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. 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.
7. 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.
8. The Capital Projects Committee recommends that the City Council use the FY 2024 - FY 2028 Capital Improvements Plan (CIP) as a "working and planning document" for the FY 2024 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 2024 BUDGET**  
**EMPLOYEES BY DEPARTMENT**

Ten Year Analysis

Department		FY2015	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024
General Gov/Admin/IT	Full-Time	8	8	8	9	9	9	9	9	10	10
	Part-Time	0	0	0	0	0	0	0	0	0	0
Finance	Full-Time	5	5	5	5	5	5	5	5	5	5
	Part-Time	2	2	2	2	2	2	2	2	2	2
Police & Human Services	Full-Time	57	57	57	57	57	58	59	59	60	63
	Part-Time	14	13	13	13	14	14	13	13	14	14
Fire	Full-Time	45	45	45	45	45	45	45	45	45	45
	Part-Time	0	0	0	0	0	0	1	1	1	1
PW - Community Development	Full-Time	8	9	9	8	7	8	9	9	10	10
	Part-Time	2	0	0	1	1	0	1	0	0	0
Public Works	Full-Time	37	37	37	37	38	39	38	39	38	38
	Part-Time	1	1	1	2	2	1	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	3	3	3	3
PW - Seasonal - Utilities	Full-Time	0	0	0	0	0	0	0	0	0	0
	Part-Time	8	8	8	8	7	7	7	7	2	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
Total	Full-Time	<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>171</b>
	Part-Time	<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>24</b>
Total Employees		<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>195</b>
Change from Previous FY		4	-2	0	2	0	1	2	0	-2	3

Note: Human Services begins FY2024

## 10-Year Recap by Fund

**City of Rolling Meadows**      **FY 2024 BUDGET**  
**EMPLOYEES BY FUND**

Ten Year Analysis

Department		FY2015	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY 2024
General	Full-Time	136	137	137	137	136	139	140	140	145	150
	Part-Time*	18	15	15	17	18	17	18	17	18	18
Utilities	Full-Time	16	16	16	16	17	17	17	18	16	16
	Part-Time*	11	11	11	11	10	9	9	9	4	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	3	3
	Part-Time	0	0	0	0	0	0	0	0	0	0
Total	Full-Time	160	161	161	161	161	164	165	166	168	171
	Part-Time	31	28	28	30	30	28	29	28	24	24
Total Employees		191	189	189	191	191	192	194	194	192	195
Increase (Decrease)		4	-2	0	2	0	1	-2	0	-2	3

\* Includes seasonal employees

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

## City of Rolling Meadows EMPLOYEES BY DIVISION

FY 2024 BUDGET

Ten Year Analysis

Department		FY2015	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	FY 2023	FY 2024
City Manager's Office	Full-Time	4	4	4	5	5	5	5	5	5	5
	Part-Time	0	0	0	0	0	0	0	0	0	0
Information Technology	Full-Time	3	3	3	3	3	3	3	3	4	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	3	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	5	5	5	5
	Part-Time	1	1	1	1	1	1	1	1	1	1
Police / Patrol	Full-Time	45	47	46	45	45	46	47	48	50	50
	Part-Time	13	12	12	12	13	13	12	12	13	13
Police / Investigations	Full-Time	8	6	7	8	8	8	7	6	5	5
	Part-Time	0	0	0	0	0	0	0	0	0	0
Human Services	Full-Time	N/A	5								
	Part-Time	N/A	0								
Fire / Admin	Full-Time	3	3	3	3	3	3	3	3	3	3
	Part-Time	0	0	0	0	0	0	0	1	1	1
Fire / Operations	Full-Time	42	42	42	42	42	42	42	42	42	42
	Part-Time	0	0	0	0	0	0	1	0	0	0
Community Dev / Admin	Full-Time	3	4	4	3	2	3	4	5	5	5
	Part-Time	1	0	0	1	1	0	1	0	0	0
Community Dev / Inspect	Full-Time	5	5	5	5	5	5	5	4	5	5
	Part-Time	1	0	0	0	0	0	0	0	0	0
PW / Admin	Full-Time	7	7	7	7	7	7	6	6	6	6
	Part-Time	0	0	0	1	1	1	0	0	0	0
PW / Forestry/Street Mtc	Full-Time	8	8	8	8	8	9	9	9	11	11
	Part-Time	0	0	0	0	0	0	0	0	0	0
PW / Utilities	Full-Time	14	14	14	14	15	15	15	16	14	14
	Part-Time	1	1	1	1	1	0	0	0	0	0
PW / Garage	Full-Time	4	4	4	4	4	4	4	4	3	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	3	3	3	3
PW / Seasonal - Utilities	Full-Time	0	0	0	0	0	0	0	0	0	0
	Part-Time	8	8	8	8	7	7	7	7	2	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>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>171</b>
	<b>Part-Time</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>24</b>
<b>Total Employees</b>		<b>191</b>	<b>189</b>	<b>189</b>	<b>191</b>	<b>191</b>	<b>192</b>	<b>192</b>	<b>194</b>	<b>192</b>	<b>195</b>
<b>Increase (Decrease)</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>	<b>3</b>

## Strategic Planning

The City of Rolling Meadows strives to continually develop its strategic planning process and align its financial plan with its core values.

## Mission Statement

The City will serve its residents, businesses and visitors through leadership, partnership, and the provision of providing community focused, quality services, programs and facilities in the most cost effective and efficient manner while preserving the City's history and tradition and making it a better place to live and work.

## Performance Measurement

The use of performance measures in local government is driven by increased government accountability, greater interest in performance related information to assist in program evaluation and resource allocation decision, and the effort to make government more results-oriented.

Performance measurement allows policymakers, managers, and citizens to evaluate the quality and effectiveness of government services. Performance measures include inputs (resources used), outputs (program activities), efficiency measures (ratio of inputs to outputs), and outcomes (the actual results of programs and services). Measures are a tool to help understand, manage and improve.

Good performance measures, as detailed in GASB, Performance Reporting for Government, are:

- Specific measures are well-defined and focused. A specific goal has a much greater chance of being accomplished than a general goal. To set a specific goal, one must answer the six "W" questions: Who, what, where, when, which, and why.
- Relevant measures matter to the intended audience and clearly relate to the activity being measured. Logic models are a way of establishing relevant measures.
- Understandable measures are clear, concise, and easy for a non-specialist to comprehend. This applies to terms used in titles and descriptions, and technical aspects of the measure such as the scale used in charts or selection of performance targets.
- Timely measures have information available frequently enough to have value in making decisions and assessing accountability.
- Comparable measures have enough data to tell if performance is getting better, getting worse or staying about the same. They also provide the reader with a frame of reference or context to tell if current performance meets or exceeds expectations.
- Reliable measures have data that is verifiable, free from bias, and an accurate representation of what it is intended to be.
- Cost effective measures justify the time and effort to collect, record, display, and analyze the data given the measure's value. Another aspect of cost-effectiveness is feasibility. For instance, an ideal metric may require data collection, the scope and scale of which is far beyond its potential usefulness.
- Time bound measures have set deadlines. A goal should be grounded within a time frame. Without a time frame, there's no sense of urgency.
- Useful measures help people doing the work understand what is happening with their business process, and how to get better results for customers.
- Influence relates to the ability of the City to influence a measure. Some measures are important enough to society that we want to track them, even though the City's influence on them may be difficult to discern. These are often called indicators. For budget development, the City is most interested in measures that the City can affect.
- Significant measures are those that are most important to representing performance.
- Feasible data is on hand or the City can reasonably expect to collect it.

The FY2024 Annual Budget establishes a foundation to provide high-quality services and meet the community needs for the City of Rolling Meadows for the upcoming year. The City's budget is an important document for the City and serves multiple purposes:

- Communication Tool: It explains the City's operations, needs, resources, constraints and opportunities.
- Policy Document: It sets forth the City's work plan for the year.
- Financial Transparency: It establishes guidelines, in conjunction with Fund Balance Policies, that the City uses to measure and control expenditures and to track revenues.

The annual budget process began with the Five-Year Financial Forecast Committee of the Whole presentation on September 12, 2023.

The Five-Year Financial Forecast (FYF) provides a framework for fiscal decisions. Its primary use is guiding the development of the annual budget and related matters, including the property tax levy. In addition, the FYF projects trends that may indicate future opportunities or threats to the City's fiscal condition. A FYF differs from an annual budget in that it assumes no changes to current services, only the high impact revenues and expenditures are reviewed and forecasted individually while the other revenue and expenditures are given a set percentage going forward. In this forecast, most of the non-major revenues remained flat or show very little growth. The non-major expenditures were either increased by the area's Consumer Price Index at 3.7% (average of last five years) or the Construction Cost Index at 3.26% growth (average of the last five years).

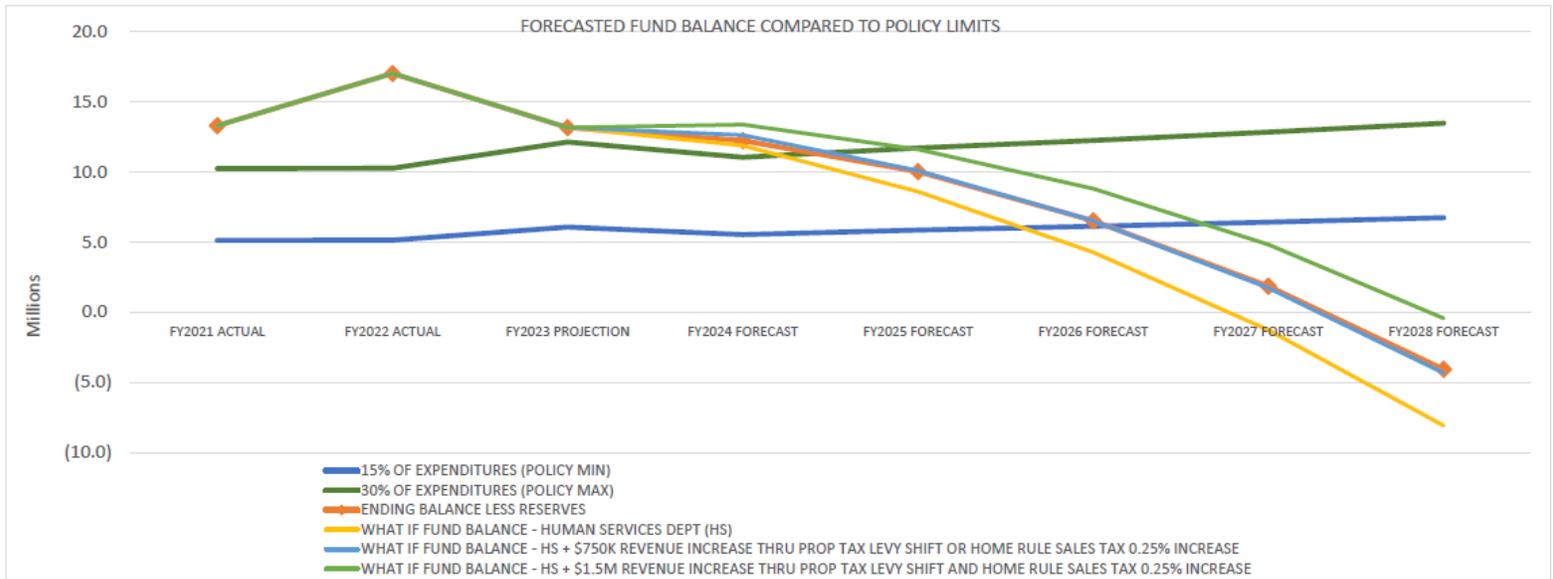
Staff completed FYF's for the General, Motor Fuel Tax, Refuse, Utilities, Local Roads, Building & Land, and Vehicle & Equipment Funds. Here is the high-level overview for each fund:

#### **General Fund:**

1. Revenues are forecast to grow at a slower pace than expenditures.
  - a. Most of the General Fund's major revenues are growing around 2% per year. The City operations portion of the levy has been increased by 1% annually following the 1% that was adopted with the 2022 levy. The Police and Fire Pension levies are flat for 2024, then 4% increase in 2025, and then 6% increase for the remainder of the forecast. This is also shown in the expenditures for these pensions. Personal Property Replacement Tax (PPRT) and Telecommunications Tax are trending downward. PPRT is due to the State misallocating funds to PPRT and correcting that going forward. Telecommunications continues to decline as more and more people and business do not rely on traditional phone services.
2. Expenditure growth is forecast closer to 5% annually.
  - a. The largest growth in expenditures is salaries and benefits with existing personnel. For example, the FYF assumes more traditional increases in health insurance at 5% annually.
  - b. For example, the FYF does not include creating the Human Services Department with additional staffing.
3. The General Fund is forecasted to fall below policy limits in FY2027.
  - a. What If Scenarios – Provide potential ways to address the forecasted budget shortfall or to show the impact of a service change
    - i. Creating a Human Services Department – Increases the expenditures annually with a one-time \$500K grant in FY2024; Causes the forecasted fund balance to fall below policy in FY2026
      1. Increasing the Home Rule Sales Tax Levy OR Shifting the 2022 Debt Service Levy amount to the Corporate Services Levy – Each one adds roughly \$750K annually; Brings the fund balance back to forecasted prior to creating the Human Services Department
      2. Increasing the Home Rule Sales Tax Levy AND Shifting the 2022 Debt Service Levy amount to the Corporate Services Levy – Together add an additional \$1.5M annually; Increases the fund balance by \$750K per year over the initial forecasted balance and allows funding to address the forecasted imbalance

	FY2021	FY2022	FY2023	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028
GENERAL FUND	ACTUAL	ACTUAL	REVISED	PROJECTION	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST
<b>BEGINNING BALANCE</b>	<b>11,006,672</b>	<b>13,698,029</b>	<b>15,910,274</b>	<b>17,019,187</b>	<b>13,619,948</b>	<b>12,821,768</b>	<b>10,436,854</b>	<b>7,034,235</b>	<b>2,465,722</b>
<b>REVENUES</b>									
PROPERTY TAXES	4,082,638	4,142,586	4,157,521	4,137,521	4,199,096	4,241,087	4,283,498	4,326,333	4,369,596
POLICE PENSION PROPERTY TAX	3,565,144	3,682,031	3,626,000	3,626,000	3,626,000	3,771,040	3,997,302	4,237,141	4,491,369
FIRE PENSION PROPERTY TAX	4,356,483	4,310,708	4,257,000	4,257,000	4,257,000	4,427,280	4,692,917	4,974,492	5,272,961
STATE SALES TAX	4,125,005	4,388,565	4,190,000	4,298,369	4,298,369	4,341,353	4,428,180	4,516,743	4,607,078
HOME RULE SALES TAX	2,647,702	3,034,652	2,700,000	3,054,863	3,085,411	3,116,265	3,178,590	3,242,162	3,307,005
TELECOMMUNICATIONS TAX	795,773	562,964	600,000	480,073	300,000	285,000	270,750	257,213	244,352
ELECTRIC UTILITY TAX	1,136,977	1,144,285	1,148,000	1,121,627	1,121,627	1,127,235	1,132,871	1,138,536	1,144,228
HOTEL TAX	154,118	235,360	225,000	289,601	295,000	300,900	306,918	313,056	319,317
FOOD & BEVERAGE TAX	1,381,715	1,524,235	1,497,000	1,579,127	1,618,605	1,650,977	1,683,997	1,717,677	1,752,030
REAL ESTATE TRANSFER TAX	856,405	883,389	500,000	283,858	300,000	300,000	300,000	300,000	300,000
CABLE FRANCHISE FEE	309,150	303,396	306,000	276,661	276,661	262,828	249,687	237,202	225,342
PERSONAL PROPERTY REPLACEMENT TAX	353,173	714,537	528,516	500,176	346,501	243,751	243,751	243,751	243,751
LOCAL USE SALES TAX	925,567	980,780	851,000	1,016,400	1,030,920	1,043,020	1,055,120	1,067,220	1,079,320
INCOME TAX	3,258,231	3,973,762	3,410,000	3,756,852	3,984,288	4,029,300	4,029,300	4,041,400	4,041,400
OTHER INTERGOVERNMENTAL	178,618	244,334	227,950	265,597	278,829	287,165	295,752	304,596	313,705
GRANTS (1X IN NATURE)	159,831	88,261	79,000	149,022	109,000	109,000	109,000	109,000	109,000
LICENSES & PERMITS	1,145,470	1,162,965	1,157,341	894,352	1,060,993	1,060,993	1,060,993	1,060,993	1,060,993
FINES & FORFEITURES	203,209	310,554	226,050	199,770	247,590	247,590	247,590	247,590	247,590
CHARGES FOR SERVICES	3,403,316	3,088,072	2,959,895	2,713,432	3,019,294	3,120,777	3,172,304	3,223,877	3,275,497
INVESTMENT EARNINGS	(7,681)	103,557	50,000	500,000	350,000	350,000	350,000	350,000	350,000
MISCELLANEOUS INCOME	25,246	20,727	1,065,000	1,113,592	20,000	20,000	20,000	20,000	20,000
INTERNAL SERVICE CHARGEBACKS	1,827,693	1,904,423	1,889,456	1,889,456	1,891,292	1,893,183	1,895,131	1,897,138	1,899,204
OTHER FINANCING SOURCES	1,940,655	742,212	700,500	607,847	372,800	381,284	390,023	399,023	408,294
<b>TOTAL REVENUES</b>	<b>36,824,439</b>	<b>37,546,357</b>	<b>36,351,229</b>	<b>37,011,196</b>	<b>36,089,276</b>	<b>36,610,028</b>	<b>37,393,673</b>	<b>38,225,142</b>	<b>39,082,035</b>
<b>EXPENDITURES</b>									
SALARIES	16,055,602	16,529,676	18,506,897	18,321,054	19,065,143	19,613,189	20,574,367	21,582,851	22,640,974
BENEFITS	3,805,773	3,957,067	4,206,514	4,157,175	4,339,383	4,530,381	4,730,596	4,940,482	5,160,510
IMRF	643,887	550,917	482,045	446,155	517,347	531,621	558,202	586,112	615,418
POLICE PENSION	3,565,144	3,682,031	3,626,000	3,626,000	3,626,000	3,771,040	3,997,302	4,237,141	4,491,369
FIRE PENSION	4,356,483	4,310,708	4,257,000	4,257,000	4,257,000	4,427,280	4,692,917	4,974,492	5,272,961
CONTRACTUAL SERVICES	1,831,035	1,640,730	1,994,443	1,819,670	1,885,681	2,324,113	2,408,788	2,496,596	2,587,653
GRANTS (1X IN NATURE)	39,557	215	30,000	-	-	-	-	-	-
SUPPLIES	545,074	478,643	955,405	713,796	740,206	728,928	755,898	783,867	812,870
INTERNAL SERVICE CHARGEBACKS	2,255,150	2,259,524	2,188,724	2,188,724	2,269,707	2,968,391	3,078,221	3,192,115	3,310,224
DEBT SERVICE	693,150	715,688	730,861	730,861	11,225	-	-	-	-
TRANSFER TO OTHER FUNDS	342,228	100,000	4,150,000	4,150,000	100,000	100,000	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>34,133,082</b>	<b>34,225,200</b>	<b>41,127,889</b>	<b>40,410,435</b>	<b>36,811,692</b>	<b>38,994,942</b>	<b>40,796,292</b>	<b>42,793,654</b>	<b>44,891,978</b>

	FY2021	FY2022	FY2023	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028
GENERAL FUND	ACTUAL	ACTUAL	REVISED	PROJECTION	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST
<b>ENDING BALANCE</b>	<b>13,698,029</b>	<b>17,019,187</b>	<b>11,133,614</b>	<b>13,619,948</b>	<b>12,897,532</b>	<b>10,436,854</b>	<b>7,034,235</b>	<b>2,465,722</b>	<b>(3,344,221)</b>
<b>RESERVES:</b>									
ONGOING LABOR NEGOTIATIONS & OTHER ITEMS	(400,000)	-	(250,000)	-	(250,000)	-	-	-	-
27TH PAYDATE (APPROX EVERY 11 YRS)	-	-	(256,716)	(262,478)	(342,351)	(422,618)	(517,231)	(620,111)	(731,845)
ARPA PARALLEL FUNDS:	-	-	(202,435)	(202,435)	(202,435)	(72,435)	-	-	-
BRANDING INITIATIVE	-	-	-	-	50,000	-	-	-	-
COMPREHENSIVE PLAN	-	-	-	-	80,000	-	-	-	-
OTHER ECONOMIC DEVELOPMENT OPPORTUNITIES	-	-	-	-	-	72,435	-	-	-
<b>ENDING BALANCE LESS RESERVES</b>	<b>13,298,029</b>	<b>17,019,187</b>	<b>10,424,463</b>	<b>13,155,034</b>	<b>12,232,746</b>	<b>10,014,235</b>	<b>6,517,004</b>	<b>1,845,611</b>	<b>(4,076,066)</b>
<b>FUND BALANCE AS % OF EXPENDITURES</b>	<b>38.96%</b>	<b>49.73%</b>	<b>25.35%</b>	<b>32.55%</b>	<b>33.23%</b>	<b>25.68%</b>	<b>15.97%</b>	<b>4.31%</b>	<b>-9.08%</b>
Fund Balance Policy Range Between 15% to 30% of Expenditures									



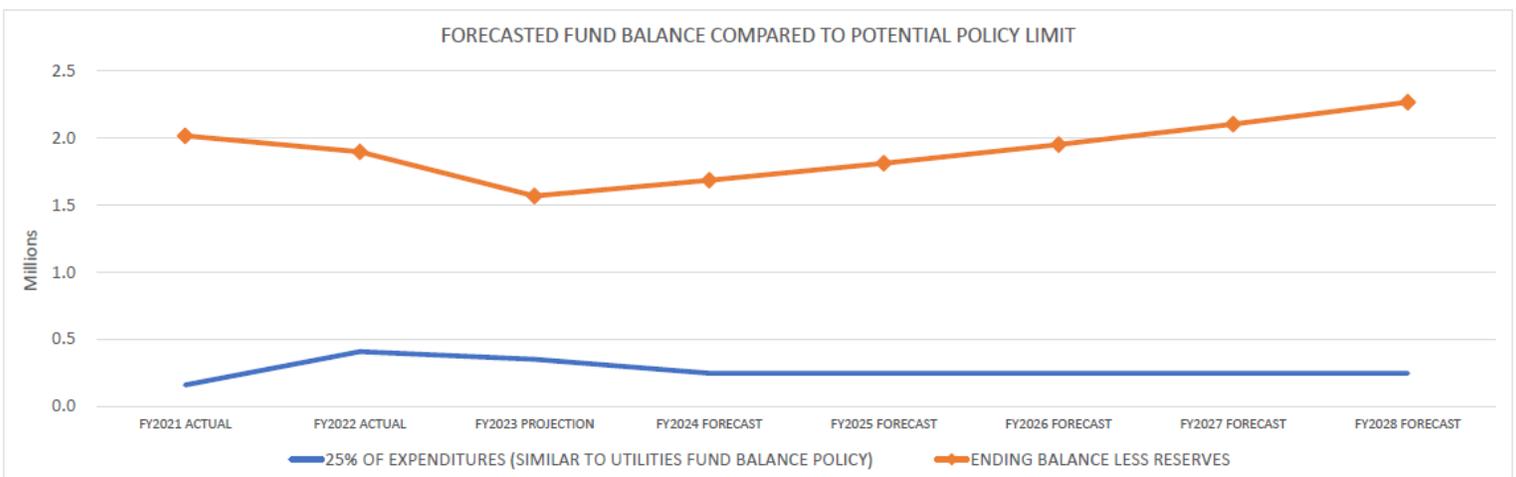
**Motor Fuel Tax & Local Roads Funds:**

1. Motor Fuel Tax (MFT) and the Transportation Renewal Fund Allotment revenues are projected to come in better than budget for FY2023. For FY2024, the MFT and Renewal are projected to stay strong at \$23.77 and \$20.50 per capita, respectively. Both are forecasted at 2% annually for the remainder of the forecast. With the end to the Rebuild Illinois revenue in FY2022, the capital expenses have been reduced to \$600K for Resurfacing and \$385K for Reconstruction.
2. Local Roads Fund is funded by the Home Rule Motor Fuel Tax, Natural Gas Tax, and Property Taxes. Property Taxes were held level throughout the forecast. The Home Rule MFT is trending below budget for FY2023 and about 5% below FY2022. This revenue was reduced for FY2023 projection then increased 2% annually. Natural Gas Tax is dependent on use which is trending down in FY2023. This revenue was reduced for FY2023 and then increased by 1% annually.
3. Capital projects in these funds are transportation specific. MFT Fund has a healthier fund balance especially compared to Local Roads which falls into a deficit position in FY2024.
4. After reviewing the FYF for these two funds, staff is reviewing the projects in the two funds and will have some recommendations to shift some projects from Local Roads to MFT where legally allowable.
5. The Local Roads Fund FYF also includes a What If Scenario that shows what impact a \$500K increase to the Property Tax Levy would have on the forecasted fund balance.
6. Below are the Forecasted Fund Balance Compared to Potential Policy Limit graphs:

MOTOR FUEL TAX FUND	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 REVISED	FY2023 PROJECTION	FY2024 FORECAST	FY2025 FORECAST	FY2026 FORECAST	FY2027 FORECAST	FY2028 FORECAST
BEGINNING BALANCE	1,174,494	2,015,685	2,085,891	1,896,876	1,567,668	1,684,002	1,811,841	1,951,414	2,102,957
<b>REVENUES</b>									
STATE MOTOR FUEL TAX	547,225	554,296	490,000	562,892	575,234	586,739	598,473	610,443	622,652
TRANSPORATION RENEWAL FUND ALLOTMENT	397,022	417,310	397,000	471,900	496,100	496,100	496,100	496,100	496,100
REBUILD ILLINOIS	529,406	529,406	-	-	-	-	-	-	-
INVESTMENT EARNINGS	139	7,671	250	36,000	30,000	30,000	30,000	30,000	30,000
<b>TOTAL REVENUES</b>	<b>1,473,792</b>	<b>1,508,682</b>	<b>887,250</b>	<b>1,070,792</b>	<b>1,101,334</b>	<b>1,112,839</b>	<b>1,124,573</b>	<b>1,136,543</b>	<b>1,148,752</b>
<b>EXPENDITURES</b>									
ANNUAL ROAD RESURFACING	632,601	827,491	600,000	600,000	600,000	600,000	600,000	600,000	600,000
ANNUAL ROAD RECONSTRUCTION	-	800,000	800,000	800,000	385,000	385,000	385,000	385,000	385,000
<b>TOTAL EXPENDITURES</b>	<b>632,601</b>	<b>1,627,491</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>985,000</b>
CHECK	-	-	-	-	-	-	-	-	-
<b>ENDING BALANCE</b>	<b>2,015,685</b>	<b>1,896,876</b>	<b>1,573,141</b>	<b>1,567,668</b>	<b>1,684,002</b>	<b>1,811,841</b>	<b>1,951,414</b>	<b>2,102,957</b>	<b>2,266,709</b>
<b>RESERVES:</b>									
ACCOUNTING: NON-BUDGETARY (EX. DEPRECIATION, OPEB)	-	-	-	-	-	-	-	-	-
<b>ENDING BALANCE LESS RESERVES</b>	<b>2,015,685</b>	<b>1,896,876</b>	<b>1,573,141</b>	<b>1,567,668</b>	<b>1,684,002</b>	<b>1,811,841</b>	<b>1,951,414</b>	<b>2,102,957</b>	<b>2,266,709</b>
<b>FUND BALANCE AS % OF EXPENDITURES</b>	<b>318.63%</b>	<b>116.55%</b>	<b>112.37%</b>	<b>111.98%</b>	<b>170.96%</b>	<b>183.94%</b>	<b>198.11%</b>	<b>213.50%</b>	<b>230.12%</b>

No Formal Fund Balance Exists for this Fund

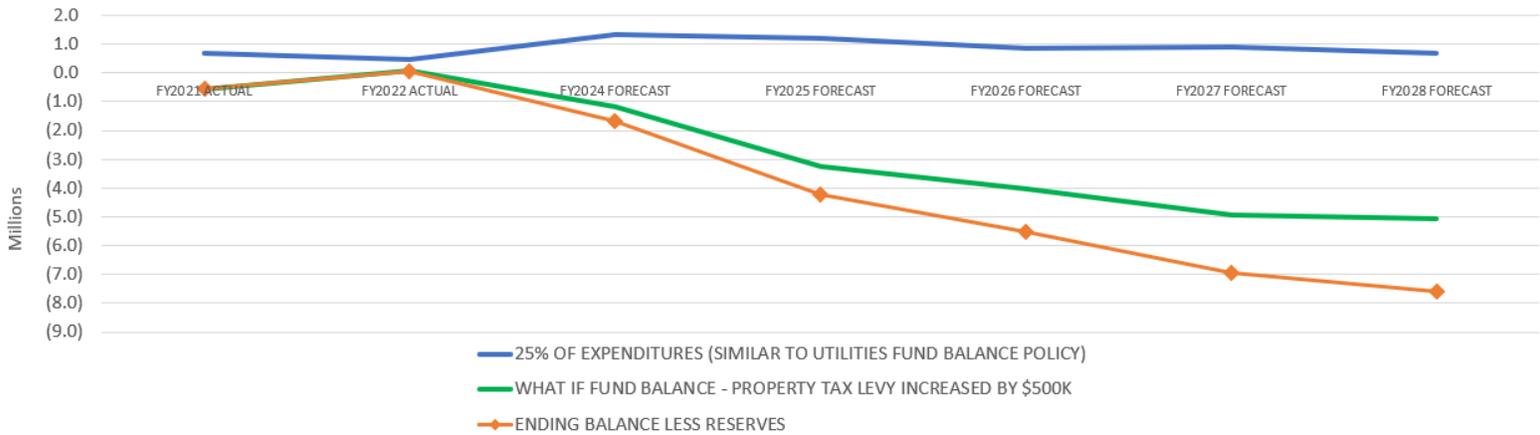
**Motor Fuel Tax Fund**



LOCAL ROADS FUND	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 REVISED	FY2023 PROJECTION	FY2024 FORECAST	FY2025 FORECAST	FY2026 FORECAST	FY2027 FORECAST	FY2028 FORECAST
BEGINNING BALANCE	115,649	(554,913)	(655,768)	58,185	1,054,459	(1,663,591)	(4,242,202)	(5,529,141)	(6,938,009)
<b>REVENUES</b>									
HOME RULE MOTOR FUEL TAX	294,053	260,921	294,000	247,875	252,833	257,890	263,047	268,308	273,675
NATURAL GAS TAX	520,095	558,738	572,000	491,803	496,721	501,688	506,705	511,772	516,890
PROPERTY TAX LEVY - ROADS	1,013,834	1,030,874	1,127,810	1,127,810	1,127,810	1,127,810	1,127,810	1,127,810	1,127,810
COUNTY LEVY - ROAD & BRIDGE	200,188	198,417	220,000	200,000	200,000	200,000	200,000	200,000	200,000
GRANTS (1X IN NATURE)	(0)	243,500	-	200,000	-	-	-	-	-
REIMBURSEMENTS	-	188,127	435,700	251,128	489,000	182,400	-	-	-
INVESTMENT EARNINGS	940	12,181	1,250	25,030	25,030	25,280	25,533	25,788	26,046
MISCELLANEOUS INCOME	-	-	-	-	-	-	-	-	-
TRANSFER FROM OTHER FUNDS	100,000	-	1,050,000	1,050,000	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>2,129,109</b>	<b>2,492,757</b>	<b>3,700,760</b>	<b>3,593,646</b>	<b>2,591,394</b>	<b>2,295,068</b>	<b>2,123,096</b>	<b>2,133,679</b>	<b>2,144,421</b>
<b>EXPENDITURES</b>									
CONTRACTUAL SERVICES	411,452	579,290	617,500	536,332	457,317	474,238	491,785	509,981	528,850
SUPPLIES	257,095	227,268	364,000	286,570	359,839	373,153	386,960	401,277	416,124
INTERNAL SERVICE CHARGEBACKS	400,000	250,000	274,270	274,270	523,288	523,288	523,288	523,288	523,288
CAPITAL	1,731,123	823,102	1,781,000	1,500,200	3,969,000	3,503,000	2,008,003	2,108,001	1,313,001
<b>TOTAL EXPENDITURES</b>	<b>2,799,670</b>	<b>1,879,660</b>	<b>3,036,770</b>	<b>2,597,372</b>	<b>5,309,444</b>	<b>4,873,679</b>	<b>3,410,035</b>	<b>3,542,547</b>	<b>2,781,263</b>
ENDING BALANCE	(554,913)	58,185	8,222	1,054,459	(1,663,591)	(4,242,202)	(5,529,141)	(6,938,009)	(7,574,852)
<b>RESERVES:</b>									
ACCOUNTING: NON-BUDGETARY (EX. DEPRECIATION, OPEB)	-	-	-	-	-	-	-	-	-
ENDING BALANCE LESS RESERVES	(554,913)	58,185	8,222	1,054,459	(1,663,591)	(4,242,202)	(5,529,141)	(6,938,009)	(7,574,852)
FUND BALANCE AS % OF EXPENDITURES	-19.82%	3.10%	0.27%	40.60%	-31.33%	-87.04%	-162.14%	-195.85%	-272.35%

### Local Roads Fund

FORECASTED FUND BALANCE COMPARED TO POTENTIAL POLICY LIMIT



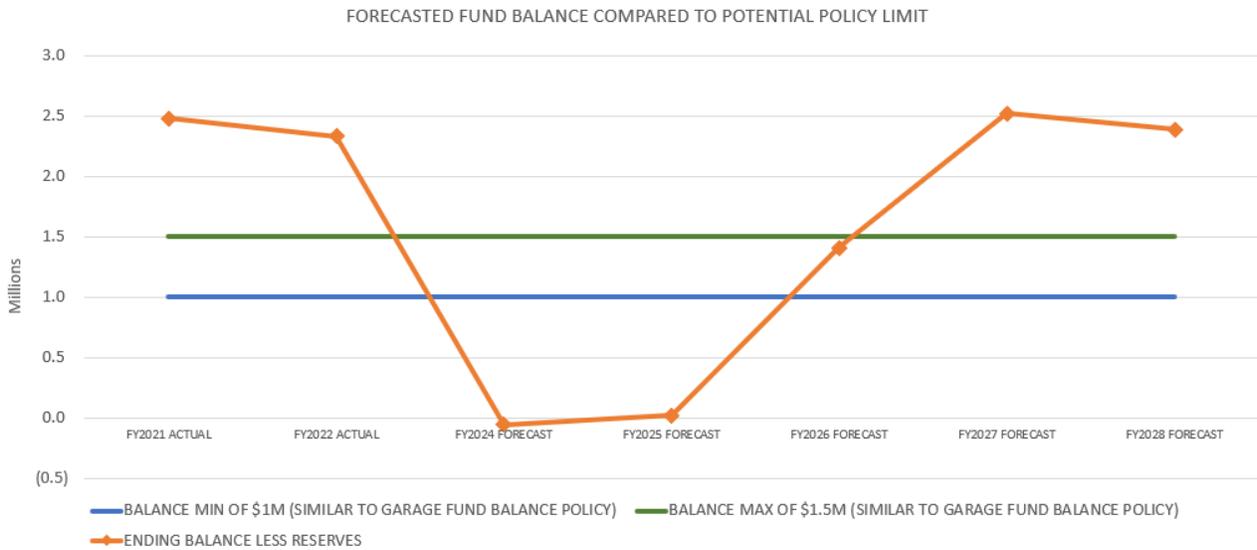
**Vehicle & Equipment and Building & Land Funds:**

1. These are Internal Service Funds so other City funds support this fund. For the V&E Fund, FY2024 also includes the Generator BRIC Grant of \$264K. FY2025 is the last year of the General Fund's payback of \$1M. The sale of vehicles and equipment can increase the revenue should the sales be higher than the \$10K forecasted annually.
2. Expenditures are based on the replacement schedules for V&E Fund. The upcoming replacements were reviewed by the Vehicle and Equipment Review Committee. The FY2024 Fire vehicles include a down payment of \$1.5M (at least 50% needed per vendor) for the replacement of an Engine with a Ladder Truck. The estimated delivery is in FY2028 and includes the remaining \$1M for this vehicle due upon delivery.
3. Expenditures for the B&L Fund are based on facility needs for the City. The capital projects are reviewed by the Capital Projects Committee.
4. The fund balances fluctuate based on the replacements and/or improvements each year. With the large payment for FY2024 for Fire in the V&E Fund, the balance drops to (\$54,562) but in FY2025, the balance is expected to increase and continue increases throughout the forecast. This fluctuation is also appearing in the B&L Fund. In FY2026, the B&L fund balance drops to \$39,793 then starts increasing again in FY2027.
5. Below are the Forecasted Fund Balance as Compared to Policy Limits.

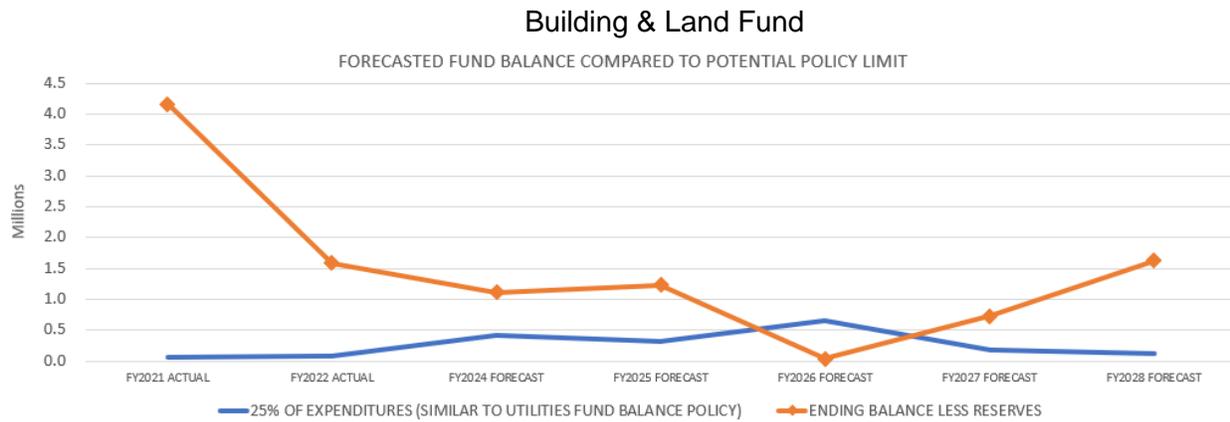
VEHICLE & EQUIPMENT FUND	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 REVISED	FY2023 PROJECTION	FY2024 FORECAST	FY2025 FORECAST	FY2026 FORECAST	FY2027 FORECAST	FY2028 FORECAST
ENDING BALANCE	2,969,778	4,399,763	943,311	1,473,792	(54,562)	22,937	1,408,246	2,522,323	2,390,120
RESERVES:									
ACCOUNTING: NON-BUDGETARY (EX. DEPRECIATION, OPEB)	(487,276)	(2,065,356)	-	-	-	-	-	-	-
ENDING BALANCE LESS RESERVES	2,482,502	2,334,407	943,311	1,473,792	(54,562)	22,937	1,408,246	2,522,323	2,390,120
FUND BALANCE AS % OF EXPENDITURES	1372.99%	1360.11%	32.22%	49.40%	-1.34%	1.04%	177.51%	236.93%	103.43%

No Formal Fund Balance Exists for this Fund

**Vehicle & Equipment Fund**



	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 REVISED	FY2023 PROJECTION	FY2024 FORECAST	FY2025 FORECAST	FY2026 FORECAST	FY2027 FORECAST	FY2028 FORECAST
<b>BUILDING &amp; LAND FUND</b>									
<b>BEGINNING BALANCE</b>	4,266,409	4,696,289	798,480	1,584,026	1,323,812	1,113,499	1,234,342	39,793	729,283
<b>REVENUES</b>									
INTERNAL SERVICE CHARGEBACKS	698,963	567,618	1,000,000	1,000,000	1,386,850	1,386,850	1,386,850	1,386,850	1,386,850
REIMBURSEMENTS	-	39,831	-	39,831	-	-	-	-	-
INVESTMENT EARNINGS	938	12,180	15,025	25,000	25,000	25,000	25,000	25,000	25,000
MISCELLANEOUS INCOME	-	-	-	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>699,901</b>	<b>619,629</b>	<b>1,015,025</b>	<b>1,064,831</b>	<b>1,411,850</b>	<b>1,411,850</b>	<b>1,411,850</b>	<b>1,411,850</b>	<b>1,411,850</b>
<b>EXPENDITURES</b>									
CONTRACTUAL SERVICES	175,570	232,964	371,000	366,750	315,767	327,450	339,566	352,129	365,158
SUPPLIES	74,139	71,998	91,350	69,550	85,397	88,557	91,833	95,231	98,755
CAPITAL	20,311	40,282	1,077,000	888,745	1,221,000	875,000	2,175,000	275,000	50,000
<b>TOTAL EXPENDITURES</b>	<b>270,020</b>	<b>345,243</b>	<b>1,539,350</b>	<b>1,325,045</b>	<b>1,622,163</b>	<b>1,291,006</b>	<b>2,606,399</b>	<b>722,360</b>	<b>513,913</b>
<b>ENDING BALANCE</b>	<b>4,696,289</b>	<b>4,970,675</b>	<b>274,155</b>	<b>1,323,812</b>	<b>1,113,499</b>	<b>1,234,342</b>	<b>39,793</b>	<b>729,283</b>	<b>1,627,220</b>
<b>RESERVES:</b>									
ACCOUNTING: NON-BUDGETARY (EX. DEPRECIATION, OPEB)	(529,915)	(3,386,649)	-	-	-	-	-	-	-
<b>ENDING BALANCE LESS RESERVES</b>	<b>4,166,374</b>	<b>1,584,026</b>	<b>274,155</b>	<b>1,323,812</b>	<b>1,113,499</b>	<b>1,234,342</b>	<b>39,793</b>	<b>729,283</b>	<b>1,627,220</b>
<b>FUND BALANCE AS % OF EXPENDITURES</b>	<b>1542.99%</b>	<b>458.81%</b>	<b>17.81%</b>	<b>99.91%</b>	<b>68.64%</b>	<b>95.61%</b>	<b>1.53%</b>	<b>100.96%</b>	<b>316.63%</b>
No Formal Fund Balance Exists for this Fund									

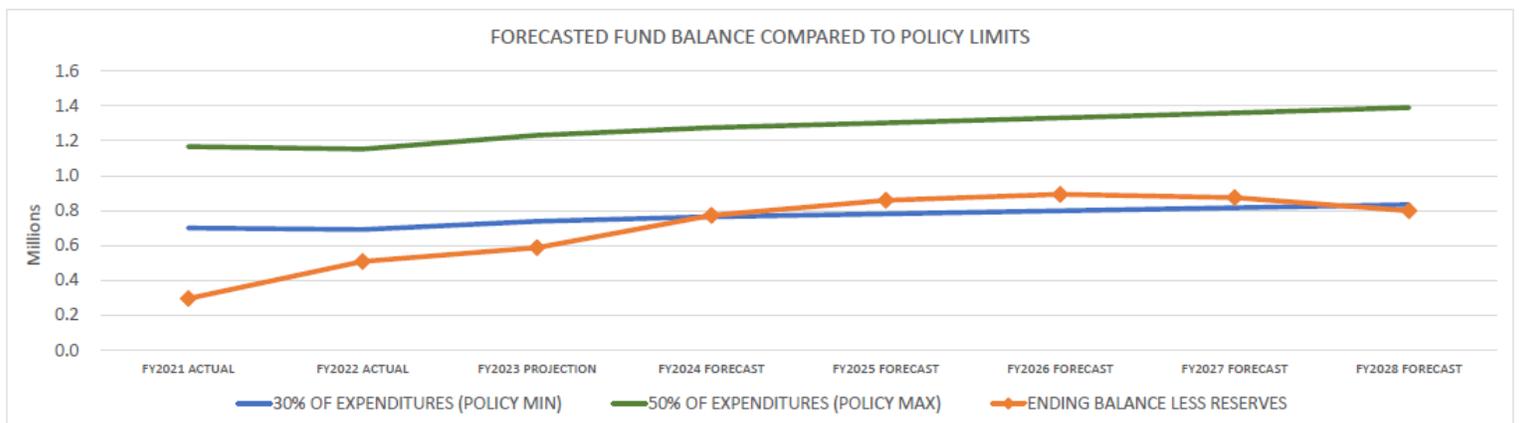


**Refuse & Utilities Funds:**

- These funds both underwent a rate study as part of the Fiscal Stability Plan. In the April Council of the Whole (COW), Council was receptive to rate increases in these funds. Unlike the other FYF funds, these two funds incorporate rate increases starting with the FY2024 year.
  - Refuse Fund – Rate increased by \$2.50 per month with a 10% Senior discount and an increase in penalties to 11% from 10%
  - Utilities Fund – Rates were changed for Water & Sewer to add levels to the access fee and additional tiers to the volumetric rate. Stormwater rates were increased from FY2024 to FY2027 only.
- Expenditures were modeled similar to the General Fund except Refuse & Utilities specific expenses. Lake Michigan Water is at 5% increase annually.
- The capital projects are forecasted based on the Capital Projects Committee review and approved projects. The Utilities Rate Study had capital projects are \$3M per year only. Staff recommends continuing with the capital projects in FY2024 budget but will continue to fine-tune the capital projects in the outyears as part of the 2025 Capital Projects planning.
- With the rate increase for Refuse, this fund is close to or within fund balance policy over the forecast. This would not have been possible without the rate increase for the fund.
- Below are the Forecasted Fund Balance as Compared to Policy Limits.

REFUSE FUND	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 REVISED	FY2023 PROJECTION	FY2024 FORECAST	FY2025 FORECAST	FY2026 FORECAST	FY2027 FORECAST	FY2028 FORECAST
<b>BEGINNING BALANCE</b>	729,870	729,870	213,207	508,484	587,678	772,943	859,155	893,738	874,521
<b>REVENUES</b>									
REFUSE SERVICE	2,128,718	2,062,599	2,235,000	2,146,358	2,322,973	2,322,973	2,322,973	2,322,973	2,322,973
PENALTIES	-	7,325	5,000	15,000	20,000	20,000	20,000	20,000	20,000
RENTAL INCOME	-	-	70,000	70,000	72,100	74,263	76,491	78,786	81,149
HOST/TIPPING FEES	-	-	275,000	285,000	295,000	247,950	250,430	252,934	255,463
RECYCLING INCENTIVE	-	41,559	-	26,719	25,000	25,000	25,000	25,000	25,000
INVESTMENT EARNINGS	5	215	2,500	614	600	606	612	618	624
MISCELLANEOUS INCOME	1,029	1,501	1,100	50	1,000	1,000	1,000	1,000	1,000
TRANSFER FROM OTHER FUNDS	142,228	-	-	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>2,271,980</b>	<b>2,113,199</b>	<b>2,588,600</b>	<b>2,543,741</b>	<b>2,736,673</b>	<b>2,691,792</b>	<b>2,696,505</b>	<b>2,701,311</b>	<b>2,706,210</b>
<b>EXPENDITURES</b>									
SALARIES	273,138	284,997	326,971	323,661	347,170	363,813	381,284	399,624	418,876
BENEFITS	122,885	124,834	104,519	104,868	119,664	125,577	131,786	138,304	145,146
IMRF	41,332	35,881	30,703	29,871	35,878	37,313	38,806	40,358	41,972
DUMP FEES	495,694	546,908	535,150	583,750	583,750	605,349	627,747	650,973	675,059
RECYCLING PROGRAM	289,668	301,260	300,950	308,000	370,000	377,400	384,948	392,647	400,500
CONTRACTUAL SERVICES	17,869	23,973	30,800	27,865	26,459	27,438	28,453	29,506	30,598
SUPPLIES	6,896	8,013	4,150	3,550	5,500	5,702	5,912	6,129	6,354
INTERNAL SERVICE CHARGEBACKS	587,000	479,710	582,982	582,982	562,987	562,987	562,987	562,987	562,987
ADMINISTRATIVE FEES	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
CAPITAL	-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>2,334,483</b>	<b>2,305,575</b>	<b>2,416,225</b>	<b>2,464,547</b>	<b>2,551,408</b>	<b>2,605,580</b>	<b>2,661,922</b>	<b>2,720,528</b>	<b>2,781,493</b>
<b>REFUSE FUND</b>	<b>FY2021 ACTUAL</b>	<b>FY2022 ACTUAL</b>	<b>FY2023 REVISED</b>	<b>FY2023 PROJECTION</b>	<b>FY2024 FORECAST</b>	<b>FY2025 FORECAST</b>	<b>FY2026 FORECAST</b>	<b>FY2027 FORECAST</b>	<b>FY2028 FORECAST</b>
<b>ENDING BALANCE</b>	667,366	537,495	385,582	587,678	772,943	859,155	893,738	874,521	799,237
<b>RESERVES:</b>									
ACCOUNTING: NON-BUDGETARY (EX. DEPRECIATION, OPEB)	(371,418)	(29,011)	-	-	-	-	-	-	-
<b>ENDING BALANCE LESS RESERVES</b>	295,948	508,484	385,582	587,678	772,943	859,155	893,738	874,521	799,237
<b>FUND BALANCE AS % OF EXPENDITURES</b>	12.68%	22.05%	15.96%	23.85%	30.29%	32.97%	33.57%	32.15%	28.73%
Fund Balance Policy Range Between 30% to 50% of Expenditures									

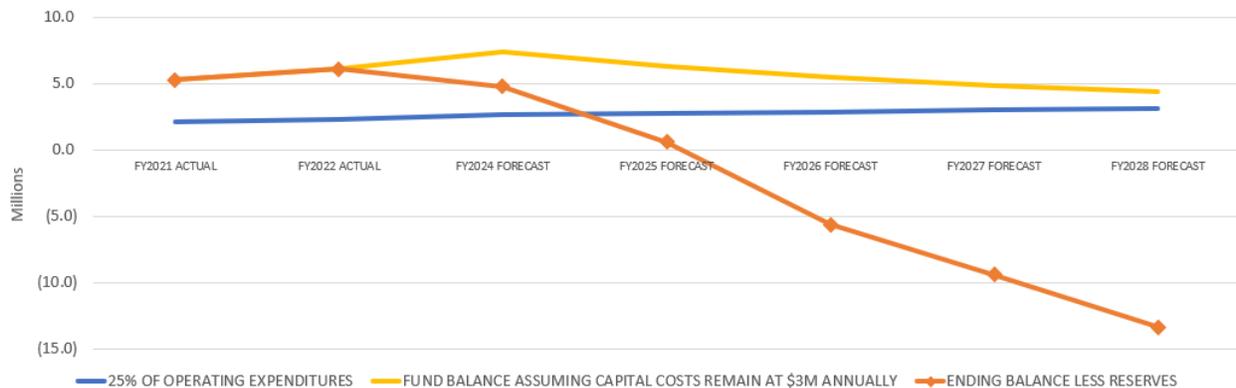
**Refuse Fund**



	FY2021	FY2022	FY2023	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028
UTILITIES FUND	ACTUAL	ACTUAL	REVISED	PROJECTION	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST
<b>BEGINNING BALANCE</b>	<b>15,055,030</b>	<b>5,312,610</b>	<b>3,604,011</b>	<b>6,106,704</b>	<b>7,801,092</b>	<b>5,382,935</b>	<b>596,066</b>	<b>(5,601,104)</b>	<b>(9,382,905)</b>
<b>REVENUES</b>									
WATER SERVICE	7,876,182	7,809,054	8,010,000	7,911,582	8,442,633	9,016,552	9,404,337	9,818,194	10,240,458
SEWER SERVICE	2,353,852	2,351,704	2,450,000	2,318,780	2,550,658	2,747,059	2,895,400	3,048,856	3,204,348
STORMWATER SERVICE	873,182	897,215	900,000	897,215	920,000	1,104,000	1,171,344	1,240,453	1,240,453
FEES & PENALTIES	226,068	41,188	278,000	85,271	175,300	179,050	182,988	187,122	191,463
GRANTS (1X IN NATURE)	13,073	13,141	-	-	1,780,000	-	-	-	-
INVESTMENT EARNINGS	(2,028)	39,236	2,000	95,000	95,000	95,000	95,000	95,000	95,000
MISCELLANEOUS INCOME	32,591	15,821	41,000	9,560	22,500	22,500	22,500	22,500	22,500
TRANSFER FROM OTHER FUNDS	-	-	3,000,000	3,000,000	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>11,372,920</b>	<b>11,167,359</b>	<b>14,681,000</b>	<b>14,317,408</b>	<b>13,986,091</b>	<b>13,164,161</b>	<b>13,771,569</b>	<b>14,412,125</b>	<b>14,994,222</b>
<b>EXPENDITURES</b>									
<b>ADMINISTRATION:</b>									
SALARIES	253,249	274,231	256,607	276,735	292,957	307,505	322,776	338,807	355,635
BENEFITS	51,719	52,947	49,276	51,091	62,959	68,084	71,480	75,046	78,790
IMRF	38,396	33,081	23,360	25,655	25,514	26,790	28,129	29,536	31,012
CONTRACTUAL SERVICES	131,636	137,393	135,600	141,560	142,600	147,876	153,348	159,021	164,905
SUPPLIES	-	-	500	-	500	519	538	558	578
INTERNAL SERVICE CHARGEBACKS	965,125	1,017,111	1,110,277	1,110,277	1,215,233	1,215,233	1,215,233	1,215,233	1,215,233
ADMINISTRATIVE FEES	825,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000
DEBT SERVICE	202,900	193,351	476,176	476,176	477,274	478,072	476,077	476,376	476,376
<b>WATER OPERATIONS:</b>									
SALARIES	472,167	528,275	696,970	576,592	596,619	625,250	655,312	686,878	720,022
BENEFITS	112,003	118,527	135,073	125,705	136,213	151,166	158,633	166,473	174,705
IMRF	73,567	67,199	63,807	50,629	47,153	49,511	51,986	54,585	57,315
LAKE MICHIGAN WATER	3,758,917	3,808,082	4,299,750	4,199,750	4,414,737	4,635,474	4,867,248	5,110,610	5,366,140
CONTRACTUAL SERVICES	395,846	456,155	866,106	877,975	600,774	623,003	646,054	669,958	694,746
SUPPLIES	155,180	157,362	257,650	254,725	272,300	281,573	291,162	301,079	311,336
CAPITAL	(0)	590,747	725,000	942,000	1,802,000	3,522,228	4,644,464	4,247,707	1,657,958
<b>SEWER OPERATIONS:</b>									
SALARIES	430,367	565,608	535,694	570,264	599,896	628,944	659,442	691,464	725,084
BENEFITS	130,587	154,096	155,486	159,110	148,243	162,731	170,747	179,163	187,997
IMRF	74,836	69,621	48,722	50,751	49,712	52,198	54,807	57,548	60,425
CONTRACTUAL SERVICES	130,302	157,819	197,300	239,677	229,619	238,115	246,925	256,061	265,536
SUPPLIES	47,699	54,116	87,100	74,800	67,950	70,337	72,809	75,368	78,017
CAPITAL	0	540,026	1,100,000	512,000	870,000	1,880,000	2,040,000	1,540,000	1,830,000
<b>UTILITIES FUND</b>									
<b>STORMWATER OPERATIONS:</b>									
SALARIES	174,485	181,564	204,187	213,387	187,814	194,763	201,969	209,442	217,192
BENEFITS	78,708	79,429	80,430	81,348	64,894	67,295	69,785	72,367	75,045
IMRF	26,716	22,868	18,963	18,448	15,967	16,558	17,170	17,806	18,465
CONTRACTUAL SERVICES	86,929	95,522	241,000	253,250	221,519	229,715	238,215	247,029	256,169
SUPPLIES	23,876	33,594	44,375	45,115	36,800	38,091	39,428	40,812	42,244
CAPITAL	0	84,540	1,426,500	396,000	2,925,001	1,340,000	1,675,001	375,001	2,975,004
<b>TOTAL EXPENDITURES</b>	<b>8,640,209</b>	<b>10,373,265</b>	<b>14,135,909</b>	<b>12,623,020</b>	<b>16,404,248</b>	<b>17,951,029</b>	<b>19,968,739</b>	<b>18,193,926</b>	<b>18,935,927</b>
<b>ENDING BALANCE</b>	<b>17,787,741</b>	<b>6,106,704</b>	<b>4,149,102</b>	<b>7,801,092</b>	<b>5,382,935</b>	<b>596,066</b>	<b>(5,601,104)</b>	<b>(9,382,905)</b>	<b>(13,324,610)</b>
<b>RESERVES:</b>									
ACCOUNTING: NON-BUDGETARY (EX. DEPRECIATION, OPEB)	(12,475,131)	-	-	-	-	-	-	-	-
ARPA PARALLEL FUNDS:	-	-	(3,000,000)	(3,000,000)	(2,161,156)	(586,156)	-	-	-
WATER MAIN REPLACEMENT 3000 KIRCHOFF RD				313,164					
EMERGENCY WATER MAIN REPAIR KIRCHOFF RD				356,056					
WATER MAIN EXTENSION EAST FRONTAGE RD				169,624					
BOOSTER STATION QUENTIN JAWA RECEIVING STATION					75,000	586,156			
WATER MAIN REPLACEMENT VERMONT					1,500,000				
<b>ENDING BALANCE LESS RESERVES</b>	<b>5,312,610</b>	<b>6,106,704</b>	<b>1,149,102</b>	<b>5,639,936</b>	<b>4,796,779</b>	<b>596,066</b>	<b>(5,601,104)</b>	<b>(9,382,905)</b>	<b>(13,324,610)</b>
<b>FUND BALANCE AS % OF EXPENDITURES</b>	<b>62.97%</b>	<b>68.12%</b>	<b>11.04%</b>	<b>54.77%</b>	<b>46.44%</b>	<b>5.55%</b>	<b>-50.31%</b>	<b>-81.20%</b>	<b>-111.07%</b>
Fund Balance Policy to Maintain at Least 25% of Operating Expenditures									

## Utilities Fund

FORECASTED FUND BALANCE COMPARED TO POLICY LIMIT

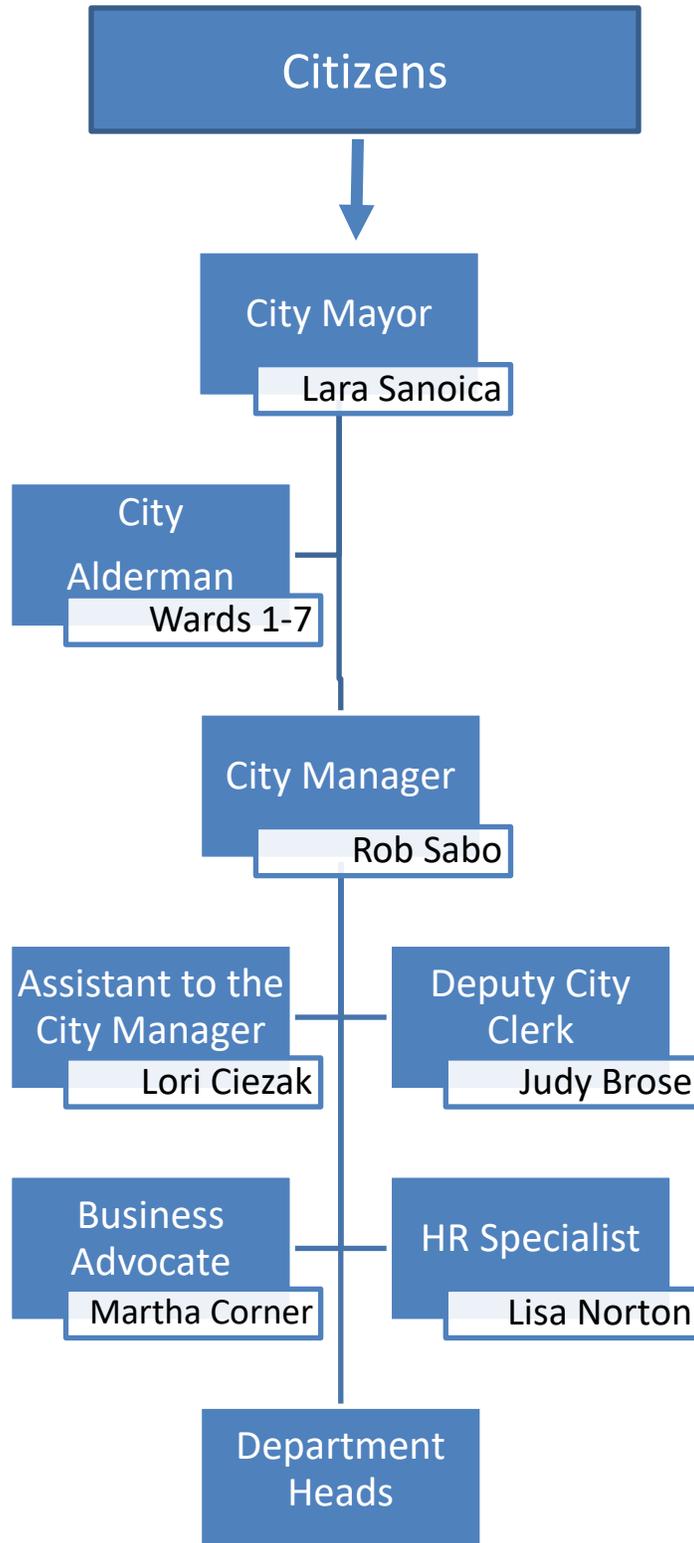


**Fiscal Stability Plan:**

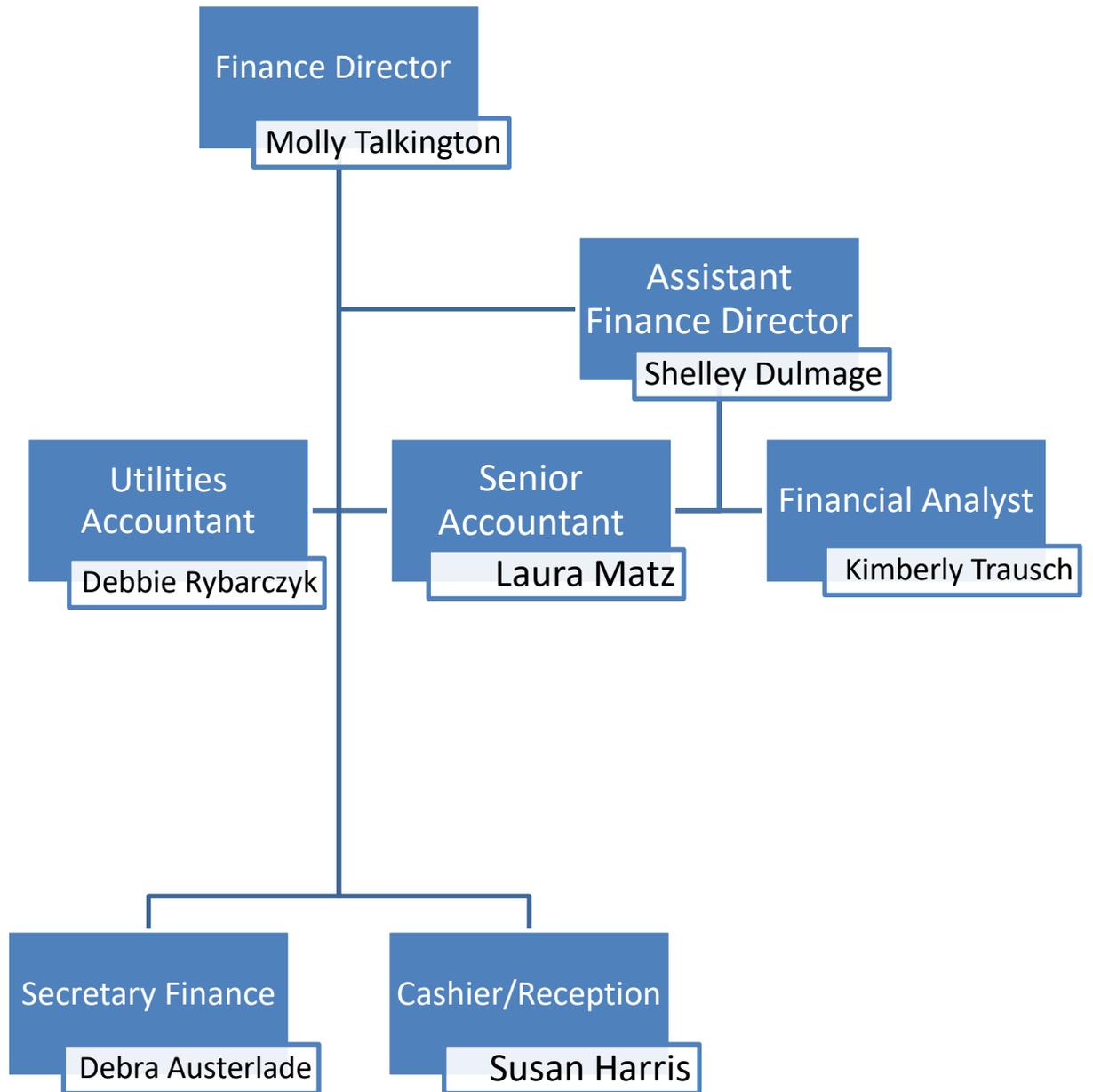
<b><u>Item</u></b>	<b><u>Status</u></b>	<b><u>Timing for Council and/or Public Presentation</u></b>
Identification of revenue options to support current and new services:	Options included in the Five-Year Financial Forecast	September 12, 2023
1. Utility Rate Study	Completed	April 18, 2023
2. Refuse Rate Discussion	Completed	April 18, 2023
3. Revenue Guide	In progress at Finance	Anticipated end of 2 <sup>nd</sup> /beginning of 3 <sup>rd</sup> quarter
New or expanded services	Considered as needed 1. Identified Human Services Department Need	Ongoing 1. July 18, 2023 COW
Council & Public Participation Opportunities	Will be developed when service level and/or revenue options arise 1. Refuse Rate Interactive for Council	Ongoing & Anticipated for Utilities and Refuse Rate options 1. Released & completed in July 2023
Five-Year Forecast	Presentation at this COW	September 12, 2023
Identify new or updates to Fund Balance and other Financial Policies as needed	In progress at Finance	Ongoing
1. Debt Management Policy	In progress at Finance	Anticipated 3 <sup>rd</sup> quarter
FY 2024 Proposed Budget & Capital Improvement Plan Development	Presentation at the September 19 COW	September 19, 2023
Property Tax Levy Development & Notice Requirements	PTL Options at September 19 COW	Anticipated 3 <sup>rd</sup> quarter
Adopt new or updated Fund Balance and other Financial Policies as needed	Updated to reflect Council direction	Anticipated November 2023 – to align with budget adoption
Adopt FY 2024 Annual Budget and Capital Improvement Plan	Updated to reflect input and direction received from the prior Fiscal Stability Plan items	Anticipated November 2023
Adopt the Property Tax Levy	Updated to reflect input and direction received from the prior Fiscal Stability Plan items	Anticipated November 2023
Adopt the Compensation Plan	Updated to reflect input and direction received from the prior Fiscal Stability Plan items	Anticipated November 2023
Begin FY 2024		January 1, 2024

# City's Organizational Charts

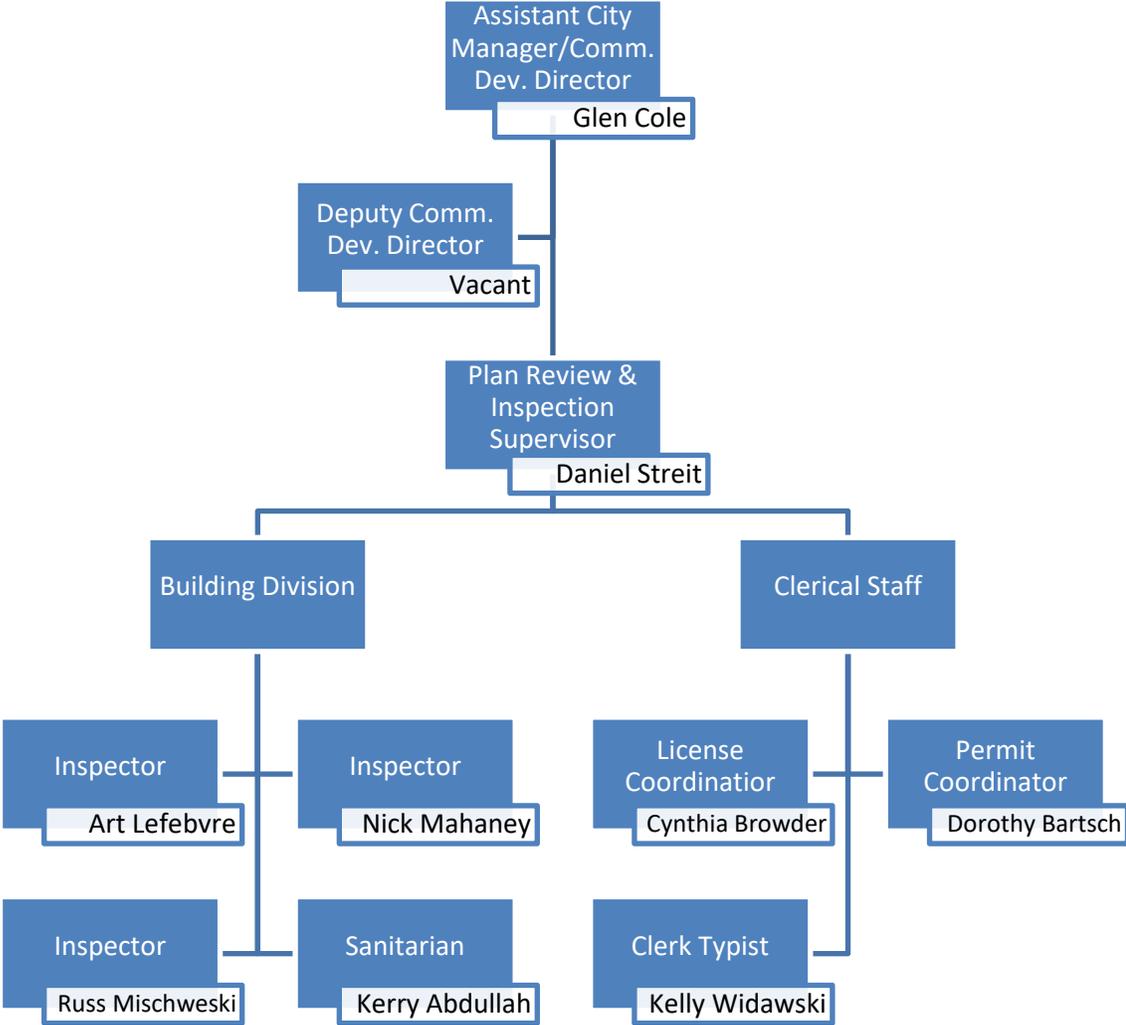
## Administration Organization Chart



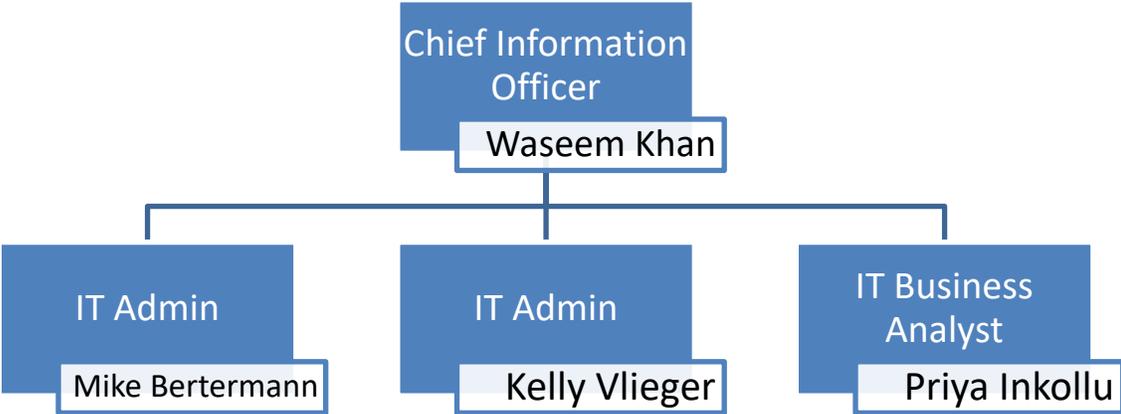
# Finance Department Organization Chart



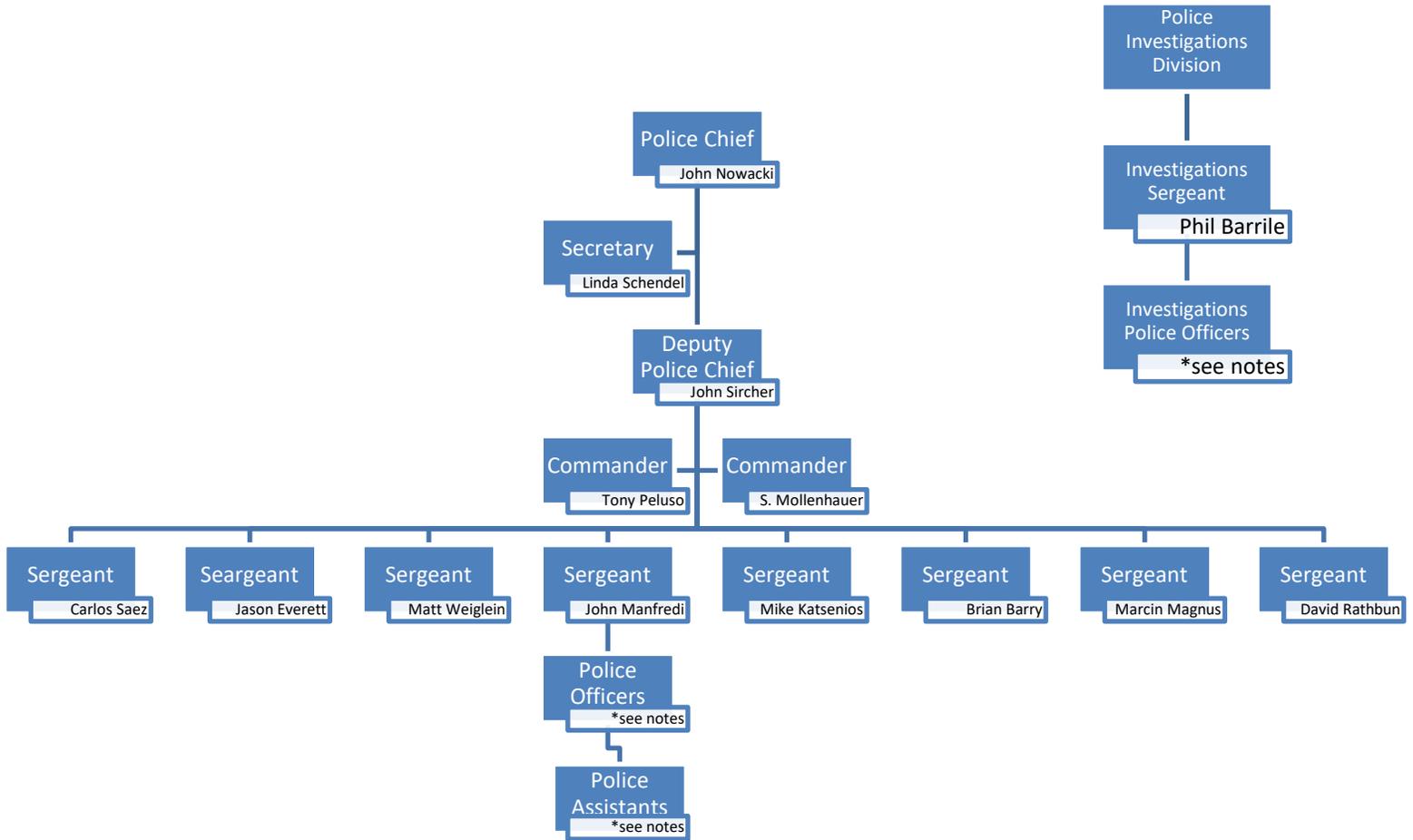
# Community Development Organization Chart



# Information Technology Organization Chart



# Police Department Organization Chart



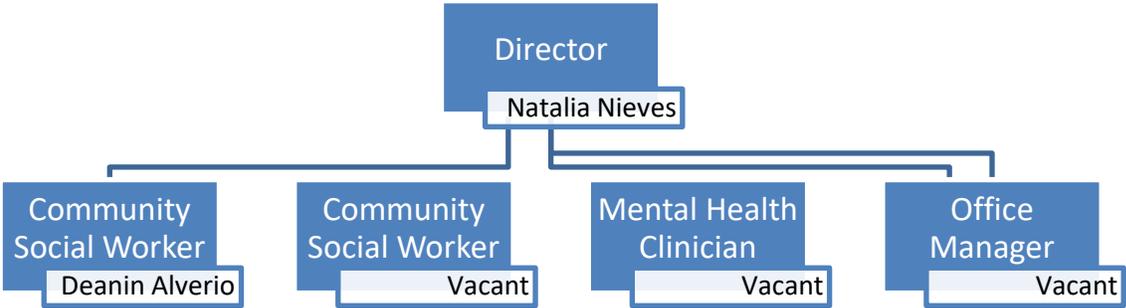
## Notes:

**Police Officers:** M. Barrile, B. Bawden, A. Beals, W. Biang, B. Biltgen, J. Calvaresi, E. Chism, S. Chraca, M. Courtney, K. Crocker, C. DeFranco, C. Don, S. Edgar, M. Garcia, K. Herman, N. Kamick, J. Levin, S. Mack, S. McCormack, A. Miller, M. Monterrunio, S. Morgan, J. Ogorek, G. Pak-Pol, J. Ramos, T. Riley, J. Rivera, A. Snaer, R. Suchecki, K. Traversa, S. Whetstone.

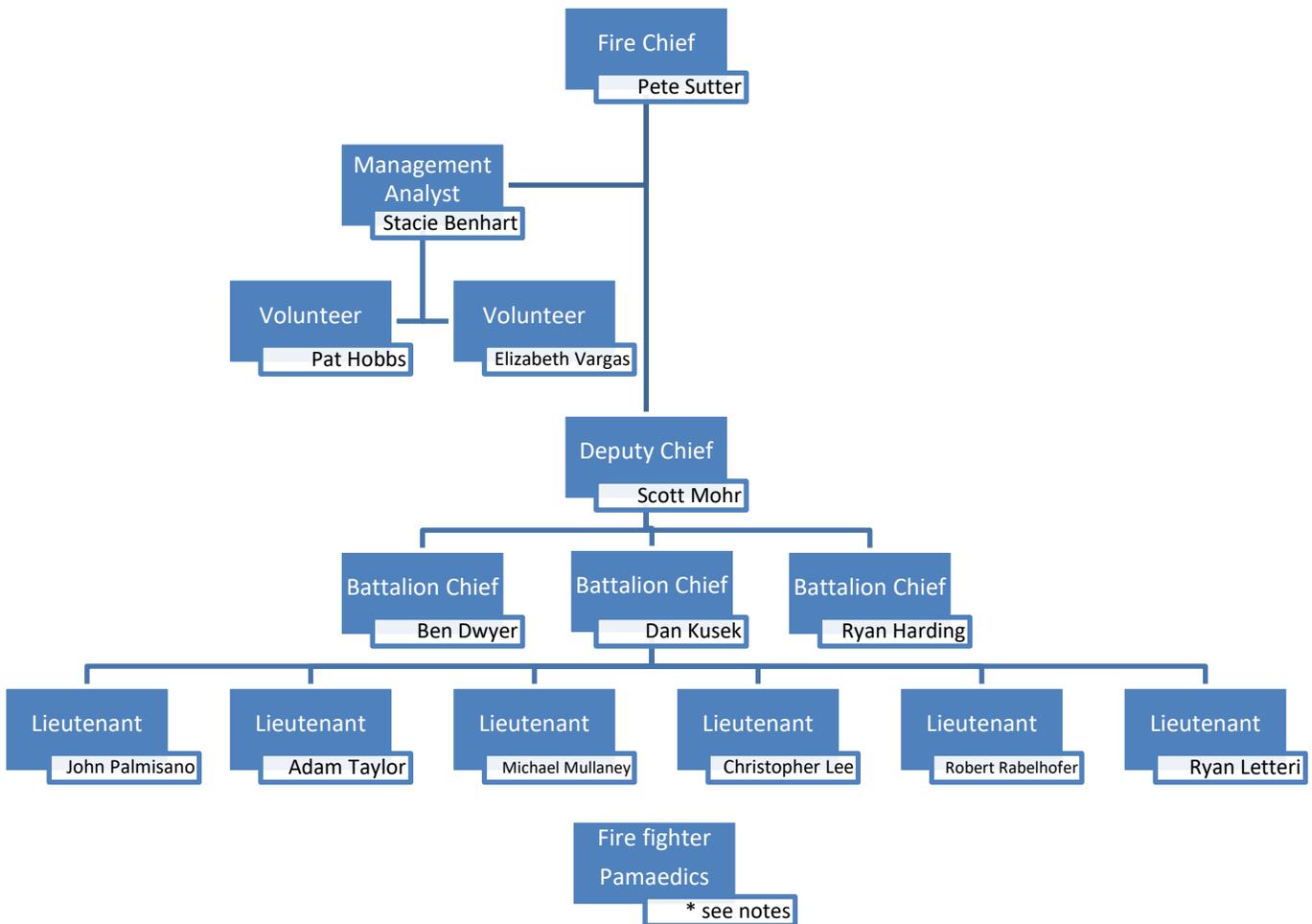
**Police Officers Investigations:** S. Biltgen, C. Danner, N. Deau, D. Ellis, L. Lamz, M. Soto, M. Taylor

**Police Assistants:** W. Arneson, F. Dubs, D. Eaton, J. Esposito, M. Gonzalez, M. Hinds, A. Irsay, M. Jimenez, M. Kamick, J. Mendez, E. Rooney, M. Sullivan, A. Wilford, R. Wunnicke Jr.

# Human Services Department Organization Chart



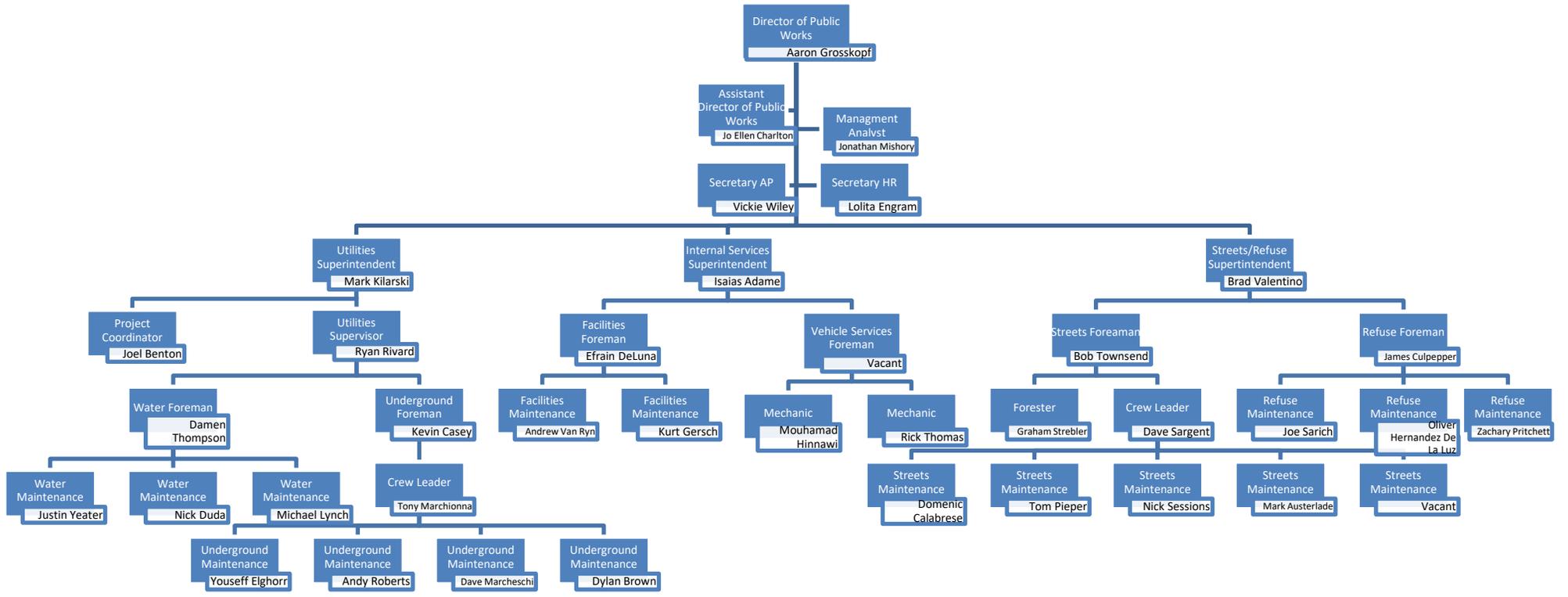
# Fire Department Organization Chart



Notes:

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

# Public Works Department Organization Chart



## 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.

GENERAL FUND (01)	FY2021	FY2022	FY2023	FY2023	FY2024
BEGINNING BALANCE	ACTUAL	ACTUAL	REVISED	PROJECTION	ADOPTED
<b>REVENUES</b>					
PROPERTY TAXES	4,082,638	4,142,586	4,157,521	4,137,521	4,497,082
POLICE PENSION PROPERTY TAX	3,565,144	3,682,031	3,626,000	3,626,000	3,626,000
FIRE PENSION PROPERTY TAX	4,356,483	4,310,708	4,257,000	4,257,000	4,257,000
STATE SALES TAX	4,125,005	4,388,565	4,190,000	4,298,369	4,298,369
HOME RULE SALES TAX	2,647,702	3,034,652	2,700,000	3,054,863	3,856,761
TELECOMMUNICATIONS TAX	795,773	562,964	600,000	480,073	300,000
ELECTRIC UTILITY TAX	1,136,977	1,144,285	1,148,000	1,121,627	1,121,627
HOTEL TAX	154,118	235,360	225,000	289,601	295,000
FOOD & BEVERAGE TAX	1,381,715	1,524,235	1,497,000	1,579,127	1,618,605
REAL ESTATE TRANSFER TAX	856,405	883,389	500,000	283,858	300,000
CABLE FRANCHISE FEE	309,150	303,396	306,000	276,661	276,661
PERSONAL PROPERTY REPLACEMENT TAX	353,173	714,537	528,516	500,176	346,501
LOCAL USE SALES TAX	925,567	980,780	851,000	1,016,400	1,030,920
INCOME TAX	3,258,231	3,973,762	3,410,000	3,756,852	3,984,288
OTHER INTERGOVERNMENTAL GRANTS (1X IN NATURE)	178,618	244,334	227,950	265,597	278,829
LICENSES & PERMITS	159,831	88,261	79,000	149,022	609,000
FINES & FORFEITURES	1,145,470	1,162,965	1,157,341	894,650	1,060,695
CHARGES FOR SERVICES	203,209	310,554	226,050	199,770	247,590
INTERNAL SERVICE CHARGEBACKS	3,403,316	3,088,072	2,959,895	2,713,432	3,017,035
INVESTMENT EARNINGS	(7,681)	103,557	50,000	500,000	350,000
MISCELLANEOUS INCOME	25,246	20,727	1,065,000	1,113,592	20,000
INTERNAL SERVICE CHARGEBACKS	1,827,693	1,904,423	1,889,456	1,889,456	1,891,292
OTHER FINANCING SOURCES	1,940,655	742,212	700,500	607,847	372,800
<b>TOTAL REVENUES</b>	<b>36,824,439</b>	<b>37,546,357</b>	<b>36,351,229</b>	<b>37,011,494</b>	<b>37,656,055</b>
<b>EXPENDITURES</b>					
SALARIES	16,055,602	16,529,676	18,506,897	18,321,054	19,325,446
BENEFITS	3,805,773	3,957,067	4,206,514	4,154,810	6,304,768
IMRF	643,887	550,917	482,045	446,155	448,511
POLICE PENSION	3,565,144	3,682,031	3,626,000	3,626,000	3,626,000
FIRE PENSION	4,356,483	4,310,708	4,257,000	4,257,000	4,257,000
CONTRACTUAL SERVICES	1,831,035	1,640,730	1,994,443	1,819,420	2,243,459
GRANTS (1X IN NATURE)	39,557	215	30,000	-	-
SUPPLIES	545,074	478,643	955,405	713,616	702,920
INTERNAL SERVICE CHARGEBACKS	2,255,150	2,259,524	2,188,724	2,188,724	2,462,479
DEBT SERVICE	693,150	715,688	730,861	730,861	12,175
TRANSFER TO OTHER FUNDS	342,228	100,000	4,150,000	4,150,000	100,000
<b>TOTAL EXPENDITURES</b>	<b>34,133,082</b>	<b>34,225,200</b>	<b>41,127,889</b>	<b>40,407,640</b>	<b>39,482,758</b>

<b>ENDING BALANCE</b>	<b>13,698,029</b>	<b>17,019,187</b>	<b>11,133,614</b>	<b>13,623,041</b>	<b>11,796,338</b>
<b>RESERVES:</b>					
ONGOING LABOR NEGOTIATIONS & OTHER ITEMS	(400,000)	-	(250,000)	-	(250,000)
27TH PAYDATE (APPROX EVERY 11 YRS)	-	-	(256,716)	(262,478)	(345,699)
ARPA PARALLEL FUNDS:	-	-	(202,435)	(202,435)	(202,435)
BRANDING INITIATIVE	-	-	-	-	50,000
COMPREHENSIVE PLAN	-	-	-	-	80,000
OTHER ECONOMIC DEVELOPMENT OPPORTUNITIES	-	-	-	-	-
<b>ENDING BALANCE LESS RESERVES</b>	<b>13,298,029</b>	<b>17,019,187</b>	<b>10,424,463</b>	<b>13,158,127</b>	<b>11,128,204</b>
<b>FUND BALANCE AS % OF EXPENDITURES</b>	<b>38.96%</b>	<b>49.73%</b>	<b>25.35%</b>	<b>32.56%</b>	<b>28.18%</b>
Fund Balance Policy Range Between 15% to 30% of Expenditures					

	FY2021	FY2022	FY2023	FY2023	FY2024
GENERAL FUND (01)	ACTUAL	ACTUAL	REVISED	PROJECTION	ADOPTED
<b>EXPENDITURES BY DEPARTMENT</b>					
ADMINISTRATIVE SERVICES	1,392,635	1,372,294	1,470,518	1,420,621	1,532,217
COMMUNITY DEVELOPMENT	825,984	746,233	1,735,291	1,600,861	2,025,455
FINANCE	489,251	467,446	558,191	551,219	666,725
FIRE	13,117,696	13,291,732	13,427,955	13,280,098	14,752,443
HUMAN SERVICES	-	-	-	-	853,147
INFORMATION TECHNOLOGY	558,185	632,312	803,642	733,498	859,507
POLICE	13,333,768	13,725,649	14,556,479	14,332,849	15,089,029
PUBLIC WORKS	2,689,060	2,596,689	2,926,370	2,912,318	2,856,323
HEALTH, WELFARE, & CULTURE	11,999	22,210	44,290	46,643	32,945
GENERAL GOVERNMENT	1,714,505	1,370,634	5,605,153	5,529,533	814,967
<b>TOTAL EXPENDITURES</b>	<b>34,133,082</b>	<b>34,225,200</b>	<b>41,127,889</b>	<b>40,407,640</b>	<b>39,482,758</b>

**01 - GENERAL FUND**

**REVENUES**

Object - Description	Line Detail	FY2021 Actuals	FY2022 Actuals	FY2023	FY2023	FY2024
				Adopted Budget	Revised Budget	Adopted Budget
40010 - PRIOR YEARS TAXES		(86,267)	2,490	-	(20,000)	-
40015 - CURRENT LEVY		4,168,906	4,140,096	4,157,521	4,157,521	4,497,082
	<i>Corporate portion</i>					1,032,822
	<i>Fire Protection portion</i>					1,511,946
	<i>IMRF portion</i>					440,368
	<i>Police Protection portion</i>					1,511,946
40067 - CURRENT LEVY - POLICE PNSN		3,565,144	3,682,031	3,626,000	3,626,000	3,626,000
40075 - CURRENT LEVY - FIRE PNSN		4,356,483	4,310,708	4,257,000	4,257,000	4,257,000
41120 - SALES TAX - STATE OF ILLINOIS		4,125,005	4,388,565	4,190,000	4,298,369	4,298,369
41121 - SALES TAX - HOME RULE		2,647,702	3,034,652	2,700,000	3,054,863	3,856,761
	<i>Increase Rate by 0.25%</i>					771,350
41130 - TELECOMMUNICATIONS TAX		795,773	562,964	600,000	480,073	300,000
41140 - ELECTRIC UTILITY TAX		1,136,977	1,144,285	1,148,000	1,121,627	1,121,627
41150 - HOTEL TAX		154,118	235,360	225,000	289,601	295,000
41160 - FOOD & BEVERAGE TAX		1,381,715	1,524,235	1,497,000	1,579,127	1,618,605
41170 - REAL ESTATE TRANSFER TAX		856,405	883,389	500,000	283,858	300,000
41180 - CABLE FRANCHISE FEES		299,111	294,212	306,000	276,661	276,661
41190 - FEE IN LIEU OF SALES TAX		10,039	9,185	-	-	-
42110 - PPRT - STATE OF IL		345,465	698,982	516,771	489,287	342,501
42115 - PPRT - TOWNSHIP		7,708	15,555	11,745	10,889	4,000
42125 - SALES TAX - LOCAL USE		925,567	980,780	851,000	1,016,400	1,030,920
42130 - INCOME TAX - STATE OF IL		3,258,231	3,973,762	3,410,000	3,756,852	3,984,288
42135 - MISC - INTERGOVERNMENTAL		680	1,027	950	950	950
	<i>Pull Tabs - Jar Games Taxes</i>					950
42136 - VIDEO GAMING REVENUES		177,939	243,307	227,000	264,647	277,879
43600 - FEDERAL GRANTS		126,660	54,240	50,000	120,022	80,000
	<i>VOCA Grant</i>					80,000
43605 - GRANT - POLICE GRANTS		27,233	25,262	27,000	27,000	27,000
	<i>OT Reimb Grant</i>					12,000
	<i>STEP Grant</i>					15,000
43610 - GRANT - POLICE TRAINING		3,976	3,976	-	-	-
43614 - GRANT - TOBACCO CONTROL		1,962	4,783	2,000	2,000	2,000
43636 - GRANT		-	-	-	-	500,000
	<i>Human Services Grant</i>					500,000
44207 - VIDEO GAMING TERMINALS		21,000	50,000	44,000	66,000	66,000
44208 - VIDEO GAMING TERM OPERATOR		20,000	10,000	22,000	26,000	26,000
44210 - BUSINESS LICENSE		167,065	211,383	212,000	185,000	210,000
44211 - RENTAL UNIT LICENSE		87,050	93,025	95,000	95,000	95,000
44220 - LIQUOR LICENSES		149,898	183,375	111,591	111,650	150,475
44221 - VIDEO GAMING LICENSES		4,040	720	750	720	720
44300 - RIGHT OF WAY PERMIT		13,452	4,655	10,000	350	500
44310 - BUILDING PERMIT		675,681	592,793	650,000	400,000	500,000
44510 - ELEVATOR INSPECTION FEES		16,610	20,730	30,000	20,938	18,670
44512 - BUILDING INSPECTION FEES		40,368	69,000	50,000	52,400	50,000
44515 - PW INSPECTION FEES		3,911	-	10,000	-	-
44518 - FIRE INSPECTION FEES		13,805	60,698	30,000	4,714	3,000
44530 - PLAN REVIEW FEES		64,145	55,342	50,000	50,000	75,000
44531 - DEVELOPMENT FEES		-	-	-	1,150	-
44535 - ENGINEERING FEES		40,062	78,086	25,000	50,000	75,000
44555 - BOARD FILING FEES		9,000	6,500	5,000	-	5,000
44560 - SIGN INSPECTION FEES		14,359	19,279	25,000	19,648	20,000
44725 - ALARM SYSTEM PERMITS		7,285	17,014	12,000	9,930	12,000
44800 - OFFENDER REGISTRATION		930	920	1,000	920	920
44805 - BAIL PROCESSING FEE		20	-	50	-	-
45100 - ADJUDICATION FINES		25,650	4,390	25,000	1,000	1,000
45105 - OVERWEIGHT FINES		11,440	4,875	7,500	19,608	10,000
45410 - CIRCUIT COURT FINES		72,737	43,282	75,000	41,684	40,000
45420 - TRAFFIC FINES - P TICKETS		22,929	22,806	30,000	16,732	15,000

Object - Description	Line Detail	FY2021 Actuals	FY2022 Actuals	FY2023	FY2023	FY2024
				Adopted Budget	Revised Budget	Adopted Budget
45430 - COMPLIANCE FINES - C TICKETS		4,160	13,737	2,500	10,878	6,000
45440 - DUI FINES		742	-	5,000	121	-
45445 - ADMINISTRATIVE FEES - TOWS		24,285	25,450	25,000	21,630	20,000
45450 - RED LIGHT ENFORCMNT FINES		1,644,425	1,213,727	1,100,000	778,259	1,100,000
45455 - FALSE ALARMS-POLICE		7,420	14,070	15,000	5,750	5,000
45460 - FALSE ALARMS-FIRE		23,960	34,500	20,000	15,270	15,000
45465 - BUILDING REINSPECTION FEES		3,195	700	5,000	910	-
45480 - LATE FEES		813	2,117	5,000	5,280	-
46520 - ACCIDENT REPORT DUPLICATION		1,215	300	2,000	-	-
46522 - ACCOUNTING CHARGE - LIBRARY		45,947	46,500	47,895	47,895	47,895
46525 - SPECIAL POLICE DETAIL SVCS		19,283	30,220	40,000	16,745	15,000
46526 - COUNSELOR SVCS - HIGH SCHOOL		203,495	271,753	390,000	219,921	225,790
46528 - COUNSELOR SVCS - JR HIGH		100,083	115,581	175,000	278,010	286,350
46533 - ADMIN-ALL KIDS HEALTHCARE FEES		98,908	147,280	30,000	300,000	300,000
46550 - AMBULANCE SVC		795,132	801,175	850,000	900,000	900,000
46551 - COVID HHS AMBULANCE		16,434	4,342	25,000	-	-
46640 - SPECIAL SVC		6,550	5,319	15,000	8,739	5,000
46650 - AGGREGATION ADMIN		-	-	70,000	25,000	25,000
46789 - HOST/TIPPING FEES		274,513	285,947	-	-	-
	<i>Moved to Refuse Fund FY23</i>					
46904 - SVC CHARGEBACK - E911		75,000	75,000	77,250	77,250	77,250
46914 - SVC CHARGEBACK - GARAGE		300,000	300,000	309,000	309,000	309,000
46916 - SVC CHARGEBACK - REFUSE		500,000	500,000	515,000	515,000	515,000
46920 - SVC CHARGEBACK - UTILITIES		825,000	900,000	927,000	927,000	927,000
46937 - SVC CHARGEBACK - TIF #2		70,000	70,000	-	-	-
46938 - SVC CHARGEBACK - TIF #4		57,693	59,423	61,206	61,206	63,042
47710 - INVESTMENT EARNINGS		(9,571)	103,557	50,000	500,000	350,000
47712 - IMET RECOVERY		1,890	-	-	-	-
48785 - RENTAL INCOME		335,509	387,324	280,000	280,000	282,800
	<i>Burke Eng Rent</i>					3,000
	<i>Cell Tower Leases</i>					215,940
	<i>LAMAR Billboard</i>					41,200
	<i>Parkway Bench Ad Fees - PACE</i>					15,450
	<i>Portillo's Land Lease</i>					7,210
48786 - LEASE GASB 87 INCOME		-	13,441	-	-	-
48790 - MISCELLANEOUS INCOME		25,246	20,727	1,065,000	1,113,592	20,000
48792 - REIMBURSEMENTS		25,146	21,447	100,000	7,847	20,000
	<i>Harper Reimbursement</i>					10,000
	<i>ITTF Fire Special Rescue Reimb</i>					10,000
48794 - POLICE OUTREACH		70,000	70,000	70,000	70,000	70,000
48800 - GAIN/LOSS ON SALE OF F/A		-	-	500	-	-
49923 - TSR FROM LIABILITY INSURANCE		500,000	-	-	-	-
49945 - TSR FROM HEALTH INS FUND		1,000,000	250,000	250,000	250,000	-
49947 - TSR FROM DEBT SERVICE		10,000	-	-	-	-
	<b>Grand Total</b>	<b>36,824,439</b>	<b>37,546,357</b>	<b>36,351,229</b>	<b>37,011,494</b>	<b>37,656,055</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.

Category	FY2021 Actuals	FY2022 Actuals	FY2023		FY2024
			Adopted Budget	FY2023 Revised Budget	Adopted Budget
SALARIES	680,854	701,094	768,511	715,351	738,463
BENEFITS	183,479	201,259	203,269	202,196	287,552
PENSION	98,869	84,125	68,665	64,579	61,187
CONTRACTUAL SERVICES	271,306	239,284	271,123	279,495	286,515
SUPPLIES	158,127	146,532	158,950	159,000	158,500
<b>GRAND TOTAL</b>	<b>1,392,635</b>	<b>1,372,294</b>	<b>1,470,518</b>	<b>1,420,621</b>	<b>1,532,217</b>

01101000:01102020 - GENERAL GOVERNMENT		EXPENDITURES				
Object - Description	Line Detail	FY2021 Actuals	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Revised Budget	FY2024 Adopted Budget
<b>01101000 - MAYOR'S OFFICE</b>						
50010 - SALARIES AND WAGES		9,950	9,950	9,950	9,950	9,950
52065 - FICA CONTRIBUTION		761	761	761	799	761
53110 - PROFESSIONAL DEVELOPMENT		-	-	-	35	300
54250 - TRAVEL AND LODGING		-	-	200	200	300
	<i>Meetings and events</i>					300
54310 - POSTAGE		-	-	200	-	-
54610 - PROFESSIONAL SERVICES		-	-	-	300	-
56210 - OFFICE SUPPLIES		375	-	450	200	200
<b>01101010 - CITY COUNCIL</b>						
50010 - SALARIES AND WAGES		28,001	28,001	28,001	28,001	28,001
52065 - FICA CONTRIBUTION		2,142	2,142	2,142	2,249	2,142
53110 - PROFESSIONAL DEVELOPMENT		-	75	400	200	400
	<i>Various Classes</i>					400
54610 - PROFESSIONAL SERVICES		-	-	-	-	-
54616 - TAX SHARING		6,669	18,121	12,000	12,000	-
54630 - DUES AND SUBSCRIPTIONS		16,811	17,203	20,200	19,042	20,100
	<i>Chicago Metro-Agency Planning</i>					2,000
	<i>IML</i>					1,900
	<i>Metropolitan Mayor Caucus</i>					1,300
	<i>National League of Cities</i>					2,000
	<i>NWMC Dues</i>					12,400
	<i>RM Chamber of Commerce Membership</i>					500
56220 - OPERATING SUPPLIES		79	395	450	300	300
56225 - OTHER SUPPLIES		157	-	500	300	300
<b>01101020 - CITY MANAGER/HUMAN RESOURCES</b>						
50010 - SALARIES AND WAGES		548,483	558,104	609,347	549,940	571,390
50400 - CAR ALLOWANCE		-	-	-	8,000	8,400
51041 - SICK LEAVE BUYBACK		2,405	-	1,769	4,087	4,209
51050 - POST EMPLOYMENT HEALTH PLAN		4,338	5,380	4,087	4,087	4,087
52061 - RETIREMENT PLAN CONTRIBUTION		83,625	70,167	56,834	53,469	50,240
52065 - FICA CONTRIBUTION		38,985	40,479	44,716	40,942	38,992
52130 - GROUP HEALTH INSURANCE		118,285	135,067	131,043	131,043	213,514
53110 - PROFESSIONAL DEVELOPMENT		160	1,936	3,400	4,000	3,400
	<i>ICMA Conference</i>					1,000
	<i>IL Public Relations Conference</i>					300
	<i>ILCMA Summer &amp; Winter Conf.</i>					900
	<i>Seminars/Training</i>					1,200
54250 - TRAVEL AND LODGING		-	3,669	5,400	3,400	3,900
	<i>IAMMA Meetings</i>					300
	<i>ICMA Conference</i>					1,300
	<i>IL Public Relations Conference</i>					500
	<i>ILCMA Conference</i>					1,200
	<i>Mileage</i>					600
54260 - ADVERTISING		980	2,930	1,000	900	2,700
	<i>All City depts. besides PW</i>					900
	<i>PW Job Ads (moved from PW Admin)</i>					1,800
54270 - PRINTING AND DUPLICATING		2,570	188	2,750	2,250	2,600
	<i>Business Cards</i>					500
	<i>Letterhead &amp; Envelopes</i>					2,100
54275 - VEHICLE MAINTENANCE CHARGEBACK		10,500	10,100	11,132	11,132	317
54280 - LIABILITY INSURANCE CHARGEBACK		14,000	14,000	2,136	2,136	3,442
54285 - VEHICLE REPLACEMENT CHARGEBACK		1,400	1,400	1,068	1,068	1,068
54295 - BUILDING & LAND CHARGEBACK		11,600	11,600	20,357	20,357	28,414
54310 - POSTAGE		277	63	1,200	300	300
54610 - PROFESSIONAL SERVICES		7,837	8,614	3,000	3,000	3,000
	<i>Background &amp; Credit Checks</i>					1,000
	<i>Employee Physicals</i>					2,000

Object - Description	Line Detail	FY2021 Actuals	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Revised Budget	FY2024 Adopted Budget
54630 - DUES AND SUBSCRIPTIONS		6,200	8,426	4,900	5,290	4,790
	<i>3CMA</i>					400
	<i>ICMA</i>					2,300
	<i>ILCMA Membership</i>					1,000
	<i>ILPRA/NPLRA</i>					300
	<i>Periodicals</i>					400
	<i>Public Salary</i>					390
54640 - OUTSIDE REPAIR AND MAINTENANCE		-	-	500	-	-
56210 - OFFICE SUPPLIES		750	1,155	1,100	500	500
56220 - OPERATING SUPPLIES		6,021	614	6,000	4,500	6,000
	<i>Meeting Expenses</i>					2,000
	<i>Misc Supplies</i>					2,000
	<i>Recognition</i>					2,000
56240 - BOOKS AND PUBLICATIONS		431	-	-	-	-
56890 - AWARDS & HONORS SUPPLIES		450	29	1,000	700	700
01101030 - CITY CLERK						
50010 - SALARIES AND WAGES		94,420	105,040	121,213	119,460	120,722
51041 - SICK LEAVE BUYBACK		-	-	-	586	604
51050 - POST EMPLOYMENT HEALTH PLAN		451	506	586	586	586
52061 - RETIREMENT PLAN CONTRIBUTION		15,244	13,958	11,831	11,110	10,947
52065 - FICA CONTRIBUTION		7,395	8,208	9,449	9,101	8,668
52130 - GROUP HEALTH INSURANCE		8,716	8,716	8,716	8,716	13,989
53110 - PROFESSIONAL DEVELOPMENT		550	729	1,200	1,100	1,400
	<i>Clerks Meetings</i>					400
	<i>Continuing Education</i>					1,000
54250 - TRAVEL AND LODGING		885	907	1,000	1,000	1,200
54260 - ADVERTISING		286	-	1,000	1,000	500
	<i>Legal Notices</i>					500
54280 - LIABILITY INSURANCE CHARGEBACK		3,800	3,800	580	580	934
54310 - POSTAGE		200	-	500	-	500
54610 - PROFESSIONAL SERVICES		23,217	4,730	9,500	21,300	21,300
	<i>Granicus f/n/a GovQA</i>					10,800
	<i>Muni Code Supp/Internet Maint</i>					10,500
54630 - DUES AND SUBSCRIPTIONS		85	130	300	300	350
	<i>Clerk's Assoc Membership Dues</i>					350
56210 - OFFICE SUPPLIES		980	283	1,000	1,000	800
56240 - BOOKS AND PUBLICATIONS		1,222	108	-	-	-
01101040 - PUBLIC RELATIONS						
54270 - PRINTING AND DUPLICATING		20,041	16,800	27,000	27,000	20,000
	<i>Business Newsletter</i>					10,000
	<i>City Newsletter - Bi-Monthly</i>					10,000
54310 - POSTAGE		3,759	3,649	2,750	3,750	3,750
	<i>Business Newsletter</i>					1,000
	<i>Business Postage Permit Fees</i>					2,750
54610 - PROFESSIONAL SERVICES		45,729	41,757	53,000	50,000	45,000
	<i>Business Newsletter</i>					15,000
	<i>Newsletter Prod - Print (6)</i>					15,000
	<i>Newsletter Prod - Web (6)</i>					15,000
54611 - OTHER SERVICES		5,623	7,475	9,000	8,500	-
59990 - MISCELLANEOUS		104	170	-	-	-
01101050 - VIDEO PRODUCTION						
54640 - OUTSIDE REPAIR AND MAINTENANCE		19,602	14,753	19,500	18,755	18,800
	<i>AV Room Maintenance</i>					14,800
	<i>Video Production Repair/Maintenance</i>					4,000
56220 - OPERATING SUPPLIES		-	-	200	-	200
01101060 - ADJUDICATION						
54310 - POSTAGE		1,000	1,750	1,500	1,000	1,500
54610 - PROFESSIONAL SERVICES		10,575	15,275	16,000	21,600	22,250
	<i>Admin Hearing Officer</i>					22,250
54613 - CITY PROSECUTOR		42,077	13,848	16,000	16,000	16,000
56220 - OPERATING SUPPLIES		37	51	250	-	-

Object - Description	Line Detail	FY2021 Actuals	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Revised Budget	FY2024 Adopted Budget
01101070 - COMMUNITY EVENTS						
54610 - PROFESSIONAL SERVICES		200	275	450	-	2,500
	<i>Special Event Video/Photo</i>					1,500
	<i>Special Events Other Services</i>					1,000
54640 - OUTSIDE REPAIR AND MAINTENANCE		3,833	-	4,000	4,000	-
56220 - OPERATING SUPPLIES		6,187	407	8,000	10,000	6,000
	<i>December Event - Candy etc</i>					1,000
	<i>Holiday Decorations-Many Areas</i>					3,000
	<i>Tree Lighting, Give-Aways, Gifts</i>					2,000
58820 - FOURTH OF JULY		30,715	38,531	38,000	40,000	39,000
	<i>Bands &amp; Parade Items</i>					8,000
	<i>Fireworks</i>					31,000
59805 - VETERANS MEMORIAL COMMITTEE		13,244	13,302	16,000	14,500	14,500
	<i>American Flags</i>					1,500
	<i>Carillon Items</i>					750
	<i>Memorial Wreaths (Each Branch)</i>					500
	<i>Parade &amp; Activities</i>					2,500
	<i>Veteran Gifts</i>					2,500
	<i>Veterans Book Publication</i>					250
	<i>Veterans Dinner-November</i>					6,500
59810 - FARMERS & FOOD TRUCKS		13,796	-	-	-	-
59812 - COMMUNITY EVENTS		82,125	89,616	83,000	86,000	88,000
	<i>Block Party</i>					20,000
	<i>Fall Festival (Hoe Down)</i>					10,000
	<i>Fridays Rock!</i>					27,000
	<i>National Night Out</i>					18,000
	<i>Other Event</i>					10,000
	<i>Senior Volunteer Luncheon</i>					3,000
01102020 - ECONOMIC DEVELOPMENT						
53110 - PROFESSIONAL DEVELOPMENT		-	-	-	700	700
54250 - TRAVEL AND LODGING		-	-	-	300	300
54616 - TAX SHARING		-	-	-	-	12,000
	<i>MEET CHICAGO NORTHWEST</i>					12,000
54630 - DUES AND SUBSCRIPTIONS		10,841	15,080	18,000	17,000	17,500
	<i>AICP and APA</i>					1,000
	<i>ICSC</i>					1,000
	<i>INTERNATIONAL ECONOMIC DEVELOPMENT ASSOCIATION</i>					500
	<i>Next Level Northwest</i>					15,000
54992 - BUSINESS ASSISTANCE PROGRAM		-	-	-	-	25,000
56220 - OPERATING SUPPLIES		1,456	1,872	3,000	1,000	2,000
	<i>Marketing</i>					1,000
	<i>Supplies</i>					1,000
	<b>Grand Total</b>	<b>1,392,635</b>	<b>1,372,294</b>	<b>1,470,518</b>	<b>1,420,621</b>	<b>1,532,217</b>

## FINANCE DEPARTMENT

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

Category	FY2021 Actuals	FY2022 Actuals	FY2023	FY2023 Revised	FY2024
			Adopted Budget	Budget	Adopted Budget
SALARIES	316,082	292,829	369,121	369,193	405,752
BENEFITS	80,401	86,375	102,551	97,151	165,778
PENSION	48,776	37,879	35,114	32,010	33,651
CONTRACTUAL SERVICES	42,332	49,088	49,855	51,315	59,994
SUPPLIES	1,660	1,275	1,550	1,550	1,550
<b>GRAND TOTAL</b>	<b>489,251</b>	<b>467,446</b>	<b>558,191</b>	<b>551,219</b>	<b>666,725</b>

01202000 - FINANCE

EXPENDITURES

Object - Description	Line Detail	FY2021 Actuals	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Revised Budget	FY2024 Adopted Budget
50010 - SALARIES AND WAGES		307,616	280,944	359,121	344,193	395,752
50020 - OVERTIME		8,466	11,885	10,000	25,000	10,000
51041 - SICK LEAVE BUYBACK		2,306	2,400	2,448	3,999	4,119
51050 - POST EMPLOYMENT HEALTH PLAN		3,171	2,351	3,999	3,999	3,999
52061 - RETIREMENT PLAN CONTRIBUTION		48,776	37,879	35,114	32,010	33,651
52065 - FICA CONTRIBUTION		24,100	22,477	28,221	21,270	26,955
52130 - GROUP HEALTH INSURANCE		50,825	59,147	67,883	67,883	130,705
53110 - PROFESSIONAL DEVELOPMENT		994	1,504	6,000	4,500	6,000
	<i>GFOA Conference</i>					3,500
	<i>IGFOA Conference (2)</i>					1,000
	<i>Prof Development Training</i>					1,500
54210 - BANK FEES		19,818	25,095	20,000	20,000	20,000
54250 - TRAVEL AND LODGING		-	1,007	750	2,000	1,000
54260 - ADVERTISING		1,497	1,550	500	1,570	1,570
	<i>Public Hearing Budget</i>					60
	<i>Tax Levy Notice</i>					260
	<i>Treasurers Report</i>					1,250
54270 - PRINTING AND DUPLICATING		-	102	400	400	400
54280 - LIABILITY INSURANCE CHARGEBACK		7,200	7,200	1,098	1,098	1,770
54295 - BUILDING & LAND CHARGEBACK		11,600	11,600	20,357	20,357	28,414
54610 - PROFESSIONAL SERVICES		-	50	50	-	-
54630 - DUES AND SUBSCRIPTIONS		1,223	980	700	1,390	840
	<i>GFOA</i>					250
	<i>IGFOA</i>					450
	<i>Prime</i>					140
56210 - OFFICE SUPPLIES		1,660	1,275	1,550	1,550	1,550
	<i>Envelopes</i>					500
	<i>Misc. Office Supplies</i>					750
	<i>W-2/1099 Forms &amp; Envelopes</i>					300
	<b>Grand Total</b>	<b>489,251</b>	<b>467,446</b>	<b>558,191</b>	<b>551,219</b>	<b>666,725</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.

Category	FY2021 Actuals	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Revised Budget	FY2024 Adopted Budget
SALARIES	297,785	335,481	402,507	360,378	411,050
BENEFITS	74,244	90,224	94,294	96,581	126,705
PENSION	46,722	43,678	37,924	33,422	36,740
CONTRACTUAL SERVICES	115,605	143,207	236,417	213,617	250,012
SUPPLIES	23,830	19,722	32,500	29,500	35,000
<b>GRAND TOTAL</b>	<b>558,185</b>	<b>632,312</b>	<b>803,642</b>	<b>733,498</b>	<b>859,507</b>

## 01252500 - INFORMATION TECHNOLOGY

## EXPENDITURES

Object - Description	Line Detail	FY2021 Actuals	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Revised Budget	FY2024 Adopted Budget
50010 - SALARIES AND WAGES		294,814	330,414	397,507	355,378	407,050
50020 - OVERTIME		2,971	5,067	5,000	5,000	4,000
51041 - SICK LEAVE BUYBACK		-	-	-	1,842	1,897
51050 - POST EMPLOYMENT HEALTH PLAN		1,033	1,508	1,842	1,842	1,842
52061 - RETIREMENT PLAN CONTRIBUTION		46,722	43,678	37,924	33,422	36,740
52065 - FICA CONTRIBUTION		22,701	25,032	31,066	31,511	30,010
52130 - GROUP HEALTH INSURANCE		50,510	63,684	61,386	61,386	92,956
53110 - PROFESSIONAL DEVELOPMENT		13,153	6,990	14,500	16,000	14,500
	<i>Certifications</i>					1,000
	<i>Continuing Education</i>					7,000
	<i>Online Training</i>					6,500
54250 - TRAVEL AND LODGING		1,035	1,681	5,500	2,000	2,000
54275 - VEHICLE MAINTENANCE CHARGEBACK		10,500	10,100	11,132	11,132	317
54280 - LIABILITY INSURANCE CHARGEBACK		7,000	7,000	1,068	1,068	1,721
54285 - VEHICLE REPLACEMENT CHARGEBACK		1,400	1,400	1,068	1,068	1,068
54286 - EQUIPMENT CHARGEBACK		16,550	17,050	65,792	65,792	65,792
54295 - BUILDING & LAND CHARGEBACK		11,600	11,600	20,357	20,357	28,414
54610 - PROFESSIONAL SERVICES		48,571	61,542	85,000	72,500	105,000
	<i>Backup Software Maintenance</i>					4,500
	<i>Cloud Backup</i>					15,000
	<i>EDR Protection Virus protection</i>					15,000
	<i>Email Archiving</i>					4,500
	<i>Email Firewall</i>					2,000
	<i>Email SSL Certificate</i>					1,000
	<i>External File Sharing</i>					4,000
	<i>Firewall Maintenance</i>					4,000
	<i>Internal Wireless Maintenance</i>					3,500
	<i>Programming and Software</i>					4,500
	<i>SAN Maintenance</i>					15,000
	<i>UPS Maintenance</i>					5,000
	<i>VCS Maintenance Annual cost</i>					27,000
54630 - DUES AND SUBSCRIPTIONS		855	955	2,000	1,200	1,200
54640 - OUTSIDE REPAIR AND MAINTENANCE		4,942	24,889	30,000	22,500	30,000
	<i>Computer Repairs</i>					500
	<i>File Server Maintenance</i>					9,500
	<i>IT Consulting Services</i>					0
	<i>Phone System Maintenance</i>					17,000
	<i>Printer Repairs</i>					3,000
56215 - COMPUTER SUPPLIES		23,830	19,722	32,500	29,500	35,000
	<i>Computer Repair Supplies</i>					10,000
	<i>Misc. Cards, Cables &amp; Hardware</i>					11,000
	<i>Monitor Replacements</i>					3,000
	<i>Printer Toner</i>					11,000
	<b>Grand Total</b>	<b>558,185</b>	<b>632,312</b>	<b>803,642</b>	<b>733,498</b>	<b>859,507</b>

## 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.

Category	FY2021 Actuals	FY2022 Actuals	FY2023		FY2024 Adopted Budget
			Adopted Budget	FY2023 Revised Budget	
SALARIES	7,145,826	7,441,518	7,755,113	7,780,702	8,044,576
BENEFITS	1,413,964	1,461,782	1,602,232	1,628,003	2,351,470
PENSION	3,667,626	3,766,702	3,697,282	3,684,337	3,666,579
CONTRACTUAL SERVICES	894,755	931,136	964,827	933,582	869,679
SUPPLIES	211,598	124,512	537,025	306,225	156,725
<b>GRAND TOTAL</b>	<b>13,333,768</b>	<b>13,725,649</b>	<b>14,556,479</b>	<b>14,332,849</b>	<b>15,089,029</b>

## 01303000:01303020 - POLICE

## EXPENDITURES

Object - Description	Line Detail	FY2021 Actuals	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Revised Budget	FY2024 Adopted Budget
01303000 - POLICE ADMINISTRATION						
50010 - SALARIES AND WAGES		634,687	627,603	676,649	613,528	517,823
50020 - OVERTIME		6,946	10,457	10,000	10,000	1,000
50021 - ON CALL/FTO		3,021	3,750	2,500	3,750	-
51041 - SICK LEAVE BUYBACK		3,700	3,790	3,902	6,689	6,890
51050 - POST EMPLOYMENT HEALTH PLAN		6,033	9,872	6,689	6,689	6,689
52061 - RETIREMENT PLAN CONTRIBUTION		36,125	30,034	26,047	7,030	7,112
52062 - EMPLOYER CONTR-POLICE PENSION		3,565,144	3,682,031	3,626,000	3,626,000	3,626,000
52065 - FICA CONTRIBUTION		35,570	34,542	40,064	24,650	23,476
52100 - CLOTHING ALLOWANCE		-	-	-	-	-
52130 - GROUP HEALTH INSURANCE		71,228	78,270	87,440	87,440	111,070
53090 - PHYSICAL EXAMS		462	2,794	17,000	4,000	1,500
	<i>NIPAS Officer Physicals</i>					750
	<i>Range Officer Physicals</i>					750
53110 - PROFESSIONAL DEVELOPMENT		18,212	25,868	25,200	33,400	29,450
	<i>ILEAP Accreditation Software Program Power DMS</i>					1,100
	<i>Lexipol DTBs</i>					6,600
	<i>Lexipol Policy Program</i>					8,000
	<i>Northwest Police Academy</i>					600
	<i>Staff &amp; Command (2 SGT)</i>					1,450
	<i>State Mandatory Training</i>					3,000
	<i>Supervisor Advanced Training</i>					3,000
	<i>Training Software Program</i>					5,700
54240 - OUTREACH CONTRACTUAL		8,550	2,941	35,000	35,000	7,000
	<i>Outreach Programs (Nature's Care)Move \$28K to Human Services</i>					7,000
54250 - TRAVEL AND LODGING		4,347	12,418	12,500	12,500	14,500
	<i>Fed Law Enforcement Training Center</i>					2,000
	<i>Meetings for Chief/DC/Cmdrs</i>					2,000
	<i>Staff &amp; Command Lodging 2 Sgt</i>					9,000
	<i>Transportation, Parking &amp; Tolls</i>					1,500
54270 - PRINTING AND DUPLICATING		148	848	1,500	1,500	1,000
	<i>Emergency/Public Safety Flyers</i>					150
	<i>Letterhead &amp; Prof Documents</i>					100
	<i>Misc Forms/Envelopes</i>					100
	<i>Parking Local Ordinance Citations</i>					100
	<i>RMPD Directory/Pamphlet</i>					400
	<i>Tow Forms &amp; Stickers</i>					150
54275 - VEHICLE MAINTENANCE CHARGEBACK		448,000	449,461	495,380	495,380	293,043
54280 - LIABILITY INSURANCE CHARGEBACK		216,000	216,000	32,952	32,952	51,878
54285 - VEHICLE REPLACEMENT CHARGEBACK		-	-	-	-	163,900
54286 - EQUIPMENT CHARGEBACK		16,550	17,050	65,792	65,792	65,792
54295 - BUILDING & LAND CHARGEBACK		31,550	31,550	55,368	55,368	62,486
54310 - POSTAGE		1,458	1,750	2,250	1,700	1,700
54610 - PROFESSIONAL SERVICES		21,255	18,366	23,650	20,650	23,250
	<i>Crime Free Housing &amp; Social Media Svcs</i>					2,000
	<i>Criminal Code &amp; Licensing Updates</i>					2,050
	<i>Live 911</i>					6,000
	<i>Photo Line Up Annual Service Cost</i>					1,000
	<i>Range Maintenance per IDOL</i>					8,000
	<i>Use of Force &amp; Internal Affairs Program</i>					2,600
	<i>Velan Solutions We Never Walk alone (Peer Support)</i>					1,600
54611 - OTHER SERVICES		1,190	845	2,000	2,000	1,500
	<i>Emergency Repairs</i>					1,500
54620 - RENTAL AND LEASE PURCHASE		-	32	500	-	-
54625 - RECORDS MANAGEMENT SYSTEM		222	90	1,000	750	750
	<i>State Records Control Act Compliance</i>					750

Object - Description	Line Detail	FY2021 Actuals	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Revised Budget	FY2024 Adopted Budget
54630 - DUES AND SUBSCRIPTIONS		1,190	1,059	2,405	1,800	2,000
	<i>Cook Co. Captains Assoc.</i>					300
	<i>FBI Natl. Academy Assoc. (1)</i>					80
	<i>IL Assoc. of Chiefs (2 members)</i>					400
	<i>ILEAS Dues</i>					250
	<i>Illinois Prosecutor Services (FOIA)</i>					85
	<i>Intl. Assoc. of Chiefs</i>					210
	<i>IPAC Yearly Dues</i>					100
	<i>Law Enforcement Administration Association (2 members)</i>					150
	<i>NATW</i>					35
	<i>Northwest Police Academy</i>					90
	<i>NW Chiefs of Police Assoc.</i>					300
54640 - OUTSIDE REPAIR AND MAINTENANCE		625	1,024	1,450	1,200	1,200
	<i>Elect/Mech/Microfilm Mnt</i>					1,200
56000 - POLICE VEHICLES		113,577	15,634	366,000	163,900	-
	<i>Moved to the Vehicle &amp; Equipment Fund</i>					0
56050 - PD OUTREACH SUPPLIES		5,502	21,394	35,000	35,000	7,000
	<i>Outreach Supplies (Natures Care)\$28K moved to Health Services</i>					7,000
56100 - SUPPLIES UNIFORMS & CLOTHING		582	1,321	1,250	1,250	1,250
	<i>Maintenance &amp; Replacement</i>					1,250
56210 - OFFICE SUPPLIES		4,767	4,497	4,400	4,600	4,500
	<i>Fax/Printer/Livescan</i>					4,500
56220 - OPERATING SUPPLIES		10,352	16,717	14,500	20,000	20,000
	<i>Department ammo, range supplies, and other</i>					20,000
56230 - SMALL TOOLS AND EQUIPMENT		1,370	1,584	17,500	17,500	27,900
	<i>Drone with thermal imaging.</i>					10,500
	<i>Replace due to age patrol AEDs</i>					11,400
	<i>Solar traffic speed signs.</i>					4,500
	<i>Yearly Equipment Replacement</i>					1,500
57280 - REPAIR & MAINTENANCE SUPPLIES		387	175	1,000	750	750
	<i>Bio Hazard Mnt &amp; Clean-Up/Jail</i>					750
59990 - MISCELLANEOUS		506	611	2,000	1,000	1,000
	<i>Crime Prvntn/Seniors &amp; Law Enf</i>					1,000
01303010 - PATROL						
50010 - SALARIES AND WAGES		5,344,800	5,632,832	6,090,769	5,900,615	6,249,329
50020 - OVERTIME		358,801	407,820	200,000	550,000	600,000
50021 - ON CALL/FTO		8,750	7,083	8,750	7,500	7,500
51041 - SICK LEAVE BUYBACK		21,900	26,282	51,349	100,163	103,168
51050 - POST EMPLOYMENT HEALTH PLAN		75,315	65,466	100,163	100,163	100,163
52061 - RETIREMENT PLAN CONTRIBUTION		66,357	54,637	45,235	51,307	33,467
52065 - FICA CONTRIBUTION		117,647	119,879	130,683	118,414	112,775
52100 - CLOTHING ALLOWANCE		-	-	-	-	5,625
52130 - GROUP HEALTH INSURANCE		887,464	949,975	977,883	977,883	1,621,989
53090 - PHYSICAL EXAMS		-	141	600	1,600	1,600
	<i>Hepatitis B Immunizations</i>					600
	<i>Range Officer hearing test &amp; others</i>					1,000
53110 - PROFESSIONAL DEVELOPMENT		51,716	48,633	70,000	52,250	52,250
	<i>Adv Tech Crash Inv Courses</i>					1,500
	<i>Death Investigation Certification</i>					1,000
	<i>DUI/Drug Training</i>					1,250
	<i>Evidence Tech</i>					1,500
	<i>Fed Law Enforcement Trng</i>					3,000
	<i>Legal Update/New Mandates</i>					500
	<i>North East Multi-Regional Training-NEMERT</i>					5,500
	<i>Recruit Training (2)</i>					8,000
	<i>Tuition-per Contract</i>					30,000
54250 - TRAVEL AND LODGING		9,203	12,628	12,820	12,820	12,820
	<i>Blood Alcohol/Med Testing/Trng</i>					500
	<i>Class Days @ \$18/Day</i>					2,340
	<i>Court/Tolls/Parking</i>					980
	<i>Fed Law Enforcement Trng</i>					3,000
	<i>Recruit &amp; Advanced Training</i>					6,000

Object - Description	Line Detail	FY2021 Actuals	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Revised Budget	FY2024 Adopted Budget
54610 - PROFESSIONAL SERVICES		9,159	10,733	9,540	9,600	9,540
	<i>Bio-Hazard Clean-up &amp; Removal</i>					1,500
	<i>Narcotic Blood Testing</i>					255
	<i>NIPAS Est &amp; Field Force</i>					5,935
	<i>NIPAS Est Team Replacement</i>					1,200
	<i>NIPAS Language Line &amp; Veh Co-Op</i>					650
54611 - OTHER SERVICES		1,963	2,358	2,000	1,800	2,000
	<i>Squad Detail/Cleaning</i>					2,000
54640 - OUTSIDE REPAIR AND MAINTENANCE		19,165	21,370	21,500	15,500	21,500
	<i>Emergency Equipment Repairs</i>					10,500
	<i>In-Car Video</i>					11,000
54860 - ANIMAL CONTROL		4,645	7,655	7,700	7,700	7,700
	<i>Animal Boarding</i>					3,200
	<i>Animal Control</i>					3,000
	<i>Trap/Neuter Release Program</i>					1,500
56100 - SUPPLIES UNIFORMS & CLOTHING		38,069	38,525	69,150	45,850	48,350
	<i>Badges &amp; Insignia</i>					1,000
	<i>Body Armor-6 Vests</i>					5,700
	<i>Crossing Guards</i>					250
	<i>CSO Uniforms</i>					2,500
	<i>Honor Guard Clothing &amp; Equip</i>					1,500
	<i>NIPAS Uniforms</i>					1,950
	<i>Patches</i>					450
	<i>Patrol Replacement</i>					35,000
56220 - OPERATING SUPPLIES		8,546	10,275	8,775	8,775	8,775
	<i>Booking Room Supplies</i>					375
	<i>Flares &amp; Cones</i>					1,200
	<i>Keys &amp; Locks Patrol</i>					200
	<i>Non-Durable Items</i>					500
	<i>Patrol Unit Clerical Supplies</i>					1,000
	<i>PBT Supplies</i>					1,000
	<i>Prisoner Food</i>					4,500
56230 - SMALL TOOLS AND EQUIPMENT		28,968	30,249	26,400	26,400	37,400
	<i>BEAST Software License</i>					2,400
	<i>Bike Officer Equipment</i>					1,000
	<i>DVD Evidence Negatives &amp; Hardware</i>					1,300
	<i>Electric assist police bicycles</i>					8,000
	<i>Equipment Reimb-Contractual</i>					20,000
	<i>Field ET Camera &amp; Equipment</i>					500
	<i>Radio/Ear Microphones</i>					1,500
	<i>Tools/First Aid Kits</i>					2,100
	<i>Traffic Equipment-MVR</i>					600
59990 - MISCELLANEOUS		291	88	350	300	300
	<i>Crossing Guard Supplies to Include Signs</i>					300
01303020 - INVESTIGATIONS						
50010 - SALARIES AND WAGES		719,546	681,638	654,195	583,059	556,674
50020 - OVERTIME		55,837	56,064	88,500	88,500	88,500
50021 - ON CALL/FTO		13,438	14,271	23,750	23,750	23,750
51041 - SICK LEAVE BUYBACK		5,781	2,790	14,765	20,474	20,119
51050 - POST EMPLOYMENT HEALTH PLAN		13,484	9,026	20,474	20,474	20,474
52065 - FICA CONTRIBUTION		11,316	10,620	11,269	7,413	7,060
52100 - CLOTHING ALLOWANCE		12,188	12,500	12,500	12,500	17,500
52130 - GROUP HEALTH INSURANCE		152,340	138,770	145,051	145,051	194,472
53110 - PROFESSIONAL DEVELOPMENT		3,442	5,776	7,500	7,500	7,500
	<i>Arson Certification</i>					750
	<i>Basic Investigations</i>					500
	<i>CSI Training</i>					1,000
	<i>Domestic Violence Training</i>					200
	<i>Homicide Inv Training/Courses</i>					1,000
	<i>Major Case Investigation</i>					1,500
	<i>SPI Homicide</i>					1,300
	<i>Victim/Witness Mandate Trng</i>					1,250

Object - Description	Line Detail	FY2021 Actuals	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Revised Budget	FY2024 Adopted Budget
54250 - TRAVEL AND LODGING		2,103	3,226	3,000	2,500	3,300
	<i>Extradition/Warrants/Case Inv</i>					1,300
	<i>SPI Homicide Courses</i>					2,000
54270 - PRINTING AND DUPLICATING		-	-	300	-	-
54300 - TELECOMMUNICATIONS		-	-	-	-	-
54610 - PROFESSIONAL SERVICES		13,831	11,917	12,900	14,800	16,300
	<i>Cellbrite Annual Service Fee</i>					4,500
	<i>Death Case Removal Srvs</i>					3,000
	<i>Leads On Line</i>					6,800
	<i>Public Records/TLO Searches</i>					2,000
54611 - OTHER SERVICES		186	-	400	-	-
54630 - DUES AND SUBSCRIPTIONS		3,479	3,059	6,920	7,920	6,620
	<i>Accident Recon-Star Team</i>					1,000
	<i>Juvenile Officer Assoc</i>					420
	<i>MCAT Agreement</i>					4,000
	<i>Police Social Worker Annual Dues</i>					0
	<i>Move to Health Services 2x\$300</i>					0
	<i>SRO/Arson/Gang Assoc</i>					300
	<i>Trak Juvenile Runaway Alerts</i>					400
	<i>Yearly Publication Media Fees</i>					500
54640 - OUTSIDE REPAIR AND MAINTENANCE		604	151	700	600	600
	<i>License Plates</i>					200
	<i>Video Recording Repair</i>					400
56100 - SUPPLIES UNIFORMS & CLOTHING		-	-	11,250	-	-
56210 - OFFICE SUPPLIES		146	-	250	200	200
	<i>Misc Office Supplies</i>					200
56215 - COMPUTER SUPPLIES		-	-	-	-	-
56220 - OPERATING SUPPLIES		2,955	3,810	5,250	4,000	4,750
	<i>Crime Scene Investigation</i>					2,000
	<i>Evidence Disc-Court Materials</i>					250
	<i>Evidence Packaging</i>					1,000
	<i>Narcotic Test/Evidence Kits</i>					1,500
56230 - SMALL TOOLS AND EQUIPMENT		1,082	1,025	6,950	6,300	350
	<i>Evidence and Investigative Small Tools</i>					350
59990 - MISCELLANEOUS		-	-	2,000	5,400	1,200
	<i>Drug Inv/Liquor License Program</i>					1,000
	<i>I-Record Service for interview rooms.</i>					0
	<i>MOCIC Equipment Sharing Program</i>					200
	<b>Grand Total</b>	<b>13,333,768</b>	<b>13,725,649</b>	<b>14,556,479</b>	<b>14,332,849</b>	<b>15,089,029</b>

## HUMAN SERVICES DEPARTMENT

The Human Services Department consists of three subdivisions: mental health; community social services, and police social services. The Human Services Department consists of a Director, two Community Social Workers, a mental health clinician and an Office Manager. City Council expressed their support of enhancing Human Services to reach the City’s vulnerable populations.

Category	FY2021 Actuals	FY2022 Actuals	FY2023	FY2023 Revised	FY2024
			Adopted Budget	Budget	Adopted Budget
SALARIES	-	-	-	-	500,774
BENEFITS	-	-	-	-	54,640
PENSION	-	-	-	-	42,822
CONTRACTUAL SERVICES	-	-	-	-	116,911
SUPPLIES	-	-	-	-	138,000
<b>GRAND TOTAL</b>	-	-	-	-	<b>853,147</b>

**Notes:**

- 1) The increase in home rule sales tax by 0.25% is expected to generate an additional \$750 thousand in revenue annually which will support the enhanced Human Services and provide more services to the City’s vulnerable populations.
- 2) The expansion of Human Services is included by moving the existing two full-time positions with their operational costs from the Police Department to a new Human Services Department. Also, there are three additional positions (3.0 FTEs) added to the new department; Community Social Worker, Mental Health Clinician, and an Office Manager. In total, the department is \$853 thousand in the General Fund.
- 3) In FY2024, the City was successful in receiving a one-time \$500 thousand grant for these services.

## 01353500 - HUMAN SERVICES

## EXPENDITURES

Object - Description	Line Detail	FY2021 Actuals	FY2022 Actuals	FY2023 Adopted	FY2023 Revised	FY2024 Adopted
				Budget	Budget	Budget
50010 - SALARIES AND WAGES		-	-	-	-	460,774
50020 - OVERTIME		-	-	-	-	40,000
51041 - SICK LEAVE BUYBACK		-	-	-	-	970
52061 - RETIREMENT PLAN CONTRIBUTION		-	-	-	-	42,822
52065 - FICA CONTRIBUTION		-	-	-	-	41,670
52130 - GROUP HEALTH INSURANCE		-	-	-	-	12,000
53100 - CONTR UNIFORMS & CLOTHING		-	-	-	-	2,500
53110 - PROFESSIONAL DEVELOPMENT		-	-	-	-	6,000
54240 - OUTREACH CONTRACTUAL		-	-	-	-	30,000
	<i>Emergency Assistance Contract</i>					<i>30,000</i>
54250 - TRAVEL AND LODGING		-	-	-	-	10,000
54270 - PRINTING AND DUPLICATING		-	-	-	-	3,000
54275 - VEHICLE MAINTENANCE CHARGEBACK		-	-	-	-	319
54280 - LIABILITY INSURANCE CHARGEBACK		-	-	-	-	1,229
54285 - VEHICLE REPLACEMENT CHARGEBACK		-	-	-	-	1,068
54295 - BUILDING & LAND CHARGEBACK		-	-	-	-	14,795
54610 - PROFESSIONAL SERVICES		-	-	-	-	29,000
	<i>Homeless Outreach</i>					<i>5,000</i>
	<i>Prescribing PA</i>					<i>24,000</i>
54611 - OTHER SERVICES		-	-	-	-	3,000
54620 - RENTAL AND LEASE PURCHASE		-	-	-	-	14,000
	<i>RMNRC rent</i>					<i>14,000</i>
54630 - DUES AND SUBSCRIPTIONS		-	-	-	-	2,000
56210 - OFFICE SUPPLIES		-	-	-	-	4,000
56220 - OPERATING SUPPLIES		-	-	-	-	2,000
59812 - COMMUNITY EVENTS		-	-	-	-	132,000
	<i>Programming Mental Health, first aid, summer camps, workshops, group mtgs, holiday events, tutoring, etc.</i>					<i>132,000</i>
<b>Grand Total</b>		-	-	-	-	<b>853,147</b>

## 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 led 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.

Category	FY2021 Actuals	FY2022 Actuals	FY2023	FY2023 Revised	FY2024
			Adopted Budget	Budget	Adopted Budget
SALARIES	5,978,820	6,130,448	6,240,316	6,084,500	6,393,038
BENEFITS	1,404,640	1,445,929	1,534,770	1,578,132	2,458,855
PENSION	4,369,715	4,321,830	4,265,815	4,265,835	4,263,138
CONTRACTUAL SERVICES	1,239,978	1,254,072	1,237,644	1,206,311	1,470,912
SUPPLIES	124,542	139,453	149,410	145,320	166,500
<b>GRAND TOTAL</b>	<b>13,117,696</b>	<b>13,291,732</b>	<b>13,427,955</b>	<b>13,280,098</b>	<b>14,752,443</b>

## 01404000:01404020 - FIRE ADMINISTRATION

## EXPENDITURES

Object - Description	Line Detail	FY2021 Actuals	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Revised Budget	FY2024 Adopted Budget
01404000 - FIRE ADMINISTRATION						
50010 - SALARIES AND WAGES		482,363	423,266	487,931	391,570	440,034
51041 - SICK LEAVE BUYBACK		-	-	3,986	9,867	10,160
51050 - POST EMPLOYMENT HEALTH PLAN		5,870	17,603	9,864	9,864	9,864
52061 - RETIREMENT PLAN CONTRIBUTION		13,232	11,122	8,815	8,835	6,138
52063 - EMPLOYER CONTRIB-FIRE PENSION		4,356,483	4,310,708	4,257,000	4,257,000	4,257,000
52065 - FICA CONTRIBUTION		12,347	13,418	14,775	19,640	18,705
52130 - GROUP HEALTH INSURANCE		63,432	74,338	60,759	60,759	124,680
53110 - PROFESSIONAL DEVELOPMENT		11,539	10,983	12,100	6,020	8,100
	<i>Conferences/Seminars</i>					3,500
	<i>Tuition Reimbursement</i>					4,600
54250 - TRAVEL AND LODGING		3,494	3,973	4,500	4,000	4,400
54270 - PRINTING AND DUPLICATING		-	105	200	300	200
54275 - VEHICLE MAINTENANCE CHARGEBACK		382,000	383,810	423,023	423,023	639,380
54280 - LIABILITY INSURANCE CHARGEBACK		165,000	165,000	25,172	25,172	40,568
54285 - VEHICLE REPLACEMENT CHARGEBACK		480,000	480,000	366,267	366,267	366,267
54286 - EQUIPMENT CHARGEBACK		28,350	29,201	112,679	112,679	112,679
54295 - BUILDING & LAND CHARGEBACK		43,050	43,050	75,550	75,550	105,449
54310 - POSTAGE		10	51	300	60	100
54610 - PROFESSIONAL SERVICES		4,054	11,621	1,200	13,200	1,200
	<i>FIREHOUSE SOFTWARE ARCHIVE</i>					1,200
54630 - DUES AND SUBSCRIPTIONS		935	1,015	1,105	1,105	1,105
	<i>Fire Admin Assoc</i>					55
	<i>Fire Inspectors</i>					100
	<i>IL Fire Chiefs Assoc</i>					450
	<i>Intl Assoc of Fire Chiefs</i>					420
	<i>Metro Fire Chiefs Assoc</i>					80
56100 - SUPPLIES UNIFORMS & CLOTHING		2,075	3,217	4,000	4,000	3,500
56210 - OFFICE SUPPLIES		348	479	3,500	3,500	1,200
56220 - OPERATING SUPPLIES		480	463	500	600	600
56240 - BOOKS AND PUBLICATIONS		150	952	500	400	400
01404010 - FIRE OPERATIONS						
50010 - SALARIES AND WAGES		4,678,868	4,770,054	5,000,885	4,958,410	5,201,504
50020 - OVERTIME		476,233	613,130	450,000	400,000	450,000
50100 - ACTING PAY		31,129	33,354	25,000	36,195	25,000
50150 - HOLIDAY PAY		287,863	268,532	235,000	275,825	235,000
50200 - PRECEPTOR PAY		641	1,137	1,500	1,500	1,500
51041 - SICK LEAVE BUYBACK		21,298	13,368	60,733	88,876	91,542
51050 - POST EMPLOYMENT HEALTH PLAN		59,760	55,165	88,876	88,876	88,876
52065 - FICA CONTRIBUTION		78,076	80,621	82,160	72,353	68,908
52100 - CLOTHING ALLOWANCE		-	-	-	14,700	29,400
52130 - GROUP HEALTH INSURANCE		1,163,857	1,191,415	1,212,892	1,212,892	2,016,720
53090 - PHYSICAL EXAMS		26,863	23,622	37,000	30,000	32,000
53110 - PROFESSIONAL DEVELOPMENT		45,791	37,114	77,750	57,250	62,010
	<i>College Tuition</i>					38,760
	<i>EMS Classes/Seminars</i>					1,000
	<i>EMS System Entry</i>					150
	<i>Fire Instructor Conference (FDIC)</i>					400
	<i>Fire Investigator Classes/Conf</i>					1,200
	<i>Fire Investigator Con-Ed</i>					1,500
	<i>Fire Officer</i>					4,500
	<i>Honor Guard Convention</i>					2,000
	<i>Incident Command Certification</i>					2,500
	<i>State Required Schools/Seminars</i>					10,000
54250 - TRAVEL AND LODGING		2,677	2,246	4,750	4,850	6,000
	<i>EMS Classes/Seminars</i>					400
	<i>Fire Instructor Conference (FDIC)</i>					2,100
	<i>Honor Guard Conference</i>					0
	<i>Rescue Task Force Conference</i>					1,500
	<i>State Required Schools/Seminars</i>					2,000

Object - Description	Line Detail	FY2021 Actuals	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Revised Budget	FY2024 Adopted Budget
54270 - PRINTING AND DUPLICATING		111	547	850	850	750
	<i>EMS Policy &amp; Procedure</i>					350
	<i>Fire Sprinkler OOS Tags</i>					200
	<i>Forms</i>					200
54610 - PROFESSIONAL SERVICES		15,107	17,010	31,635	28,875	28,731
	<i>EMS-CPR Instructor Recert</i>					1,000
	<i>EMS-IDPH Insp Ambulance</i>					80
	<i>EMS-NWCH Admin Support</i>					800
	<i>EMS-NWCH Website IT Support</i>					250
	<i>Fire Hose Testing Contract</i>					5,800
	<i>FPB-FSCI Northrop</i>					1,000
	<i>Hireback App</i>					240
	<i>Image Trend Annual Maintenance-EMS</i>					1,950
	<i>Scheduling software</i>					6,000
	<i>Shared Con-Ed Instruction</i>					6,850
	<i>Target Solutions Trng Software</i>					4,761
54630 - DUES AND SUBSCRIPTIONS		478	592	1,900	1,350	3,523
	<i>EMS Report Assistant Software</i>					1,840
	<i>EMS-CPR Affiliation</i>					300
	<i>EMS-State PMedic Lic Renewals</i>					533
	<i>Honor Guard</i>					500
	<i>Investigator Arson Strike Force</i>					75
	<i>Investigator-IAAI/IL IAAI</i>					200
	<i>Investigator-Tri-County Task</i>					75
54640 - OUTSIDE REPAIR AND MAINTENANCE		15,524	26,514	31,650	27,175	32,300
	<i>EMS-AED/LP Service Contract</i>					9,000
	<i>EMS-Equipment Repair</i>					500
	<i>Equipment-Ladder Repair</i>					200
	<i>Equipment-Ladder Testing</i>					2,000
	<i>Equipment-Misc Repair</i>					500
	<i>Equipment-Saw/Small Engine</i>					500
	<i>Exhaust Maintenance Contract</i>					1,800
	<i>Fitness Equipment Maintenance</i>					1,000
	<i>Meter-Ultra Trac Repairs</i>					300
	<i>SCBA - Hydrostatic Testing</i>					500
	<i>SCBA-Airpack Maintenance</i>					3,000
	<i>SCBA-Compressor</i>					2,000
	<i>Station - Appliance Replacement</i>					1,400
	<i>Station Maintenance</i>					3,000
	<i>Station-Appliance Repair</i>					300
	<i>Stretcher Repairs</i>					500
	<i>Training Room - Furniture</i>					2,500
	<i>Vehicle-Extinguisher Inspection</i>					1,800
	<i>Vehicles-Aerial Ladder Test</i>					1,500
56100 - SUPPLIES UNIFORMS & CLOTHING		49,279	62,517	62,300	62,300	60,250
	<i>Dress Uniform Pins &amp; Badges</i>					1,500
	<i>Gloves/Helmets/Patches</i>					6,500
	<i>Honor Guard</i>					250
	<i>NFPA Turnout Mnt</i>					5,500
	<i>Turn Out Gear</i>					10,000
	<i>Uniforms &amp; Clothing per Contract</i>					31,500
	<i>Uniforms &amp; Clothing-New Hires</i>					5,000

Object - Description	Line Detail	FY2021 Actuals	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Revised Budget	FY2024 Adopted Budget
56220 - OPERATING SUPPLIES		25,135	34,337	36,010	31,150	36,850
	<i>Apparatus Cleaning Soap</i>					1,200
	<i>EMS-AED Replacement Pads</i>					1,000
	<i>EMS-Cleaning/Disinfectants</i>					1,500
	<i>EMS-CPR Cards</i>					4,000
	<i>EMS-CPR Classroom Materials</i>					500
	<i>EMS-Drugs &amp; Supplies</i>					5,000
	<i>EMS-Heart Monitor Paper</i>					150
	<i>EMS-Oxygen Service</i>					3,000
	<i>EMS-PPE Gowns/Gloves/Masks</i>					5,000
	<i>Equipment-Batteries &amp; Lights</i>					1,000
	<i>Equipment-Fire Suppression</i>					2,000
	<i>Equipment-Hearing/Eye Protection</i>					500
	<i>Equipment-Rescue</i>					1,000
	<i>Firefighting foam</i>					1,000
	<i>Meter-Calibration Gas</i>					1,000
	<i>Meter-Meter Sensors</i>					800
	<i>Pub Ed-Misc Supplies</i>					3,500
	<i>Pub Ed-Smoke/CO Detector Program</i>					500
	<i>SCBA-Batteries</i>					300
	<i>SCBA-Cleaning Supplies</i>					200
	<i>Station-Kitchen Supplies</i>					500
	<i>Training-Misc Supplies</i>					3,200
56230 - SMALL TOOLS AND EQUIPMENT		38,649	27,832	30,100	30,000	44,800
	<i>EMS- 12 Lead Cables</i>					1,200
	<i>EMS-Equipment</i>					5,500
	<i>EMS-RTF Vests/Helmets</i>					4,300
	<i>FIRE-Misc Tool Repair</i>					600
	<i>FIRE-Replacement Tools &amp; Equip</i>					10,000
	<i>Hose</i>					3,000
	<i>Hose Fittings</i>					1,500
	<i>Investigations-Tools &amp; Supplies</i>					500
	<i>Key Safe for Vehicles</i>					4,000
	<i>Meter-Gas Monitor</i>					700
	<i>PPV Fan Battery Operated</i>					5,000
	<i>Thermal Imaging Camera</i>					8,000
	<i>Trauma Bags</i>					500
56240 - BOOKS AND PUBLICATIONS		1,884	1,790	2,200	2,170	1,750
	<i>FPB-NFPA Standards</i>					1,750
57280 - REPAIR & MAINTENANCE SUPPLIES		1,067	2,059	2,000	1,900	1,500
	<i>SCBA-Compressor Oil</i>					100
	<i>SCBA-Facepieces</i>					1,400
01404020 - FIRE SPECIAL RESCUE						
50020 - OVERTIME		21,724	20,975	40,000	21,000	40,000
52065 - FICA CONTRIBUTION		-	-	725	305	-
53110 - PROFESSIONAL DEVELOPMENT		-	1,333	9,500	6,600	7,100
	<i>Dive Training Classes</i>					2,200
	<i>Swiftwater-Adv Training Class</i>					2,400
	<i>Tech Rescue Training (TRT) Schools</i>					2,500
54250 - TRAVEL AND LODGING		-	-	5,500	5,500	5,000
54630 - DUES AND SUBSCRIPTIONS		14,995	16,285	14,813	16,285	8,500
	<i>MABAS Division 1 Dues</i>					5,000
	<i>MABAS -IL Dues</i>					3,500
54640 - OUTSIDE REPAIR AND MAINTENANCE		-	-	200	200	5,550
	<i>Dive Equipment Repair</i>					2,300
	<i>Hazmat Equipment Repair</i>					750
	<i>Swiftwater Repairs and Maintenance</i>					1,850
	<i>TRT Equipment Repair</i>					650

Object - Description	Line Detail	FY2021 Actuals	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Revised Budget	FY2024 Adopted Budget
56220 - OPERATING SUPPLIES		2,500	2,143	2,800	2,800	7,150
	<i>Dive equipment</i>					2,150
	<i>HazMat Equipment</i>					1,850
	<i>Swift water Equipment</i>					1,650
	<i>TRT-Hardware &amp; Supplies</i>					1,500
56230 - SMALL TOOLS AND EQUIPMENT		2,973	3,663	5,500	6,500	8,500
	<i>Dive equipment</i>					2,000
	<i>Hazmat-Equipment</i>					2,000
	<i>Swift Water Rescue Equipment</i>					1,000
	<i>TRT Equipment</i>					1,500
	<i>TRT Shoring Struts</i>					2,000
	<b>Grand Total</b>	<b>13,117,696</b>	<b>13,291,732</b>	<b>13,427,955</b>	<b>13,280,098</b>	<b>14,752,443</b>

## 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.

Category	FY2021 Actuals	FY2022 Actuals	FY2023		FY2024 Adopted Budget
			Adopted Budget	FY2023 Revised Budget	
SALARIES	1,534,239	1,518,567	1,778,596	1,776,956	1,494,292
BENEFITS	479,332	460,752	519,987	516,534	714,676
PENSION	233,812	191,853	167,572	164,699	138,392
CONTRACTUAL SERVICES	431,600	409,880	438,215	432,428	482,688
SUPPLIES	10,077	15,637	22,000	21,701	26,275
<b>GRAND TOTAL</b>	<b>2,689,060</b>	<b>2,596,689</b>	<b>2,926,370</b>	<b>2,912,318</b>	<b>2,856,323</b>

## 01707000:01707020 - PUBLIC WORKS

## EXPENDITURES

Object - Description	Line Detail	FY2021 Actuals	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Revised Budget	FY2024 Adopted Budget
<b>01707000 - PUBLIC WORKS ADMN &amp; FACILITIES</b>						
50010 - SALARIES AND WAGES		620,901	585,090	668,413	745,529	727,258
50020 - OVERTIME		4,743	3,277	12,000	12,000	7,000
51041 - SICK LEAVE BUYBACK		1,915	1,953	2,414	7,850	8,086
51050 - POST EMPLOYMENT HEALTH PLAN		4,508	4,515	7,850	7,850	7,850
52061 - RETIREMENT PLAN CONTRIBUTION		96,675	75,203	63,154	70,450	65,749
52065 - FICA CONTRIBUTION		46,658	44,612	51,648	54,508	51,912
52130 - GROUP HEALTH INSURANCE		82,857	88,321	90,273	90,273	167,730
53110 - PROFESSIONAL DEVELOPMENT		1,542	3,601	3,500	3,450	5,300
	<i>APA Conference/Training</i>					750
	<i>APWA Conference &amp; Training</i>					1,250
	<i>Emp Development/Tuition Reimbursement</i>					1,000
	<i>FACILITIES TRAINING COURSES</i>					1,500
	<i>IPSI/MAPSI Training</i>					800
	<i>IRMA Injury Prevention Program</i>					0
54250 - TRAVEL AND LODGING		286	1,284	1,500	1,500	2,300
	<i>APWA/APA Conference</i>					1,500
	<i>IPSI/MAPSI HOTEL+TRAVEL</i>					800
54260 - ADVERTISING		1,962	1,123	1,800	1,800	-
	<i>Advertising - moved to HR budget</i>					0
54270 - PRINTING AND DUPLICATING		-	-	1,200	1,000	750
54275 - VEHICLE MAINTENANCE CHARGEBACK		40,500	40,401	44,529	44,529	56,317
54280 - LIABILITY INSURANCE CHARGEBACK		54,000	54,000	8,238	8,238	13,277
54285 - VEHICLE REPLACEMENT CHARGEBACK		37,000	37,000	28,233	28,233	28,233
54286 - EQUIPMENT CHARGEBACK		16,700	17,050	65,792	65,792	65,792
54290 - UTILITIES		60,842	74,589	61,000	79,000	80,000
	<i>Natural Gas and Electric</i>					58,000
	<i>Water &amp; Sewer</i>					22,000
54295 - BUILDING & LAND CHARGEBACK		30,000	30,000	52,648	52,648	73,484
54300 - TELECOMMUNICATIONS		2,951	2,960	4,000	8,498	9,000
54310 - POSTAGE		2,021	5,170	2,000	1,600	2,000
54610 - PROFESSIONAL SERVICES		1,221	24,423	1,500	1,000	1,000
54611 - OTHER SERVICES		-	-	14,000	2,000	-
	<i>Other Senior Services - Moved to Senior Services 54617</i>					0
	<i>Senior Handyman - Moved to Senior Services 54617</i>					0
54612 - CITY ATTORNEY		-	-	-	-	-
54617 - SENIOR SERVICES		10,920	13,800	20,000	10,000	25,000
	<i>Other Senior Services</i>					6,000
	<i>Senior Handyman</i>					4,000
	<i>Senior Snow Plow Services</i>					15,000
54620 - RENTAL AND LEASE PURCHASE		-	-	-	-	-
54630 - DUES AND SUBSCRIPTIONS		605	1,628	2,500	2,500	3,395
	<i>APA/AICP</i>					750
	<i>APWA Membership - Dept wide</i>					1,950
	<i>Illinois Mutual Aid Network</i>					250
	<i>IPWMAN Yearly Dues- Department</i>					250
	<i>On-Line News</i>					195
54640 - OUTSIDE REPAIR AND MAINTENANCE		-	-	1,200	-	-
54850 - RECORDS STORAGE SERVICES		1,983	-	2,000	-	-
56100 - SUPPLIES UNIFORMS & CLOTHING		1,720	1,822	4,000	4,000	6,000
	<i>Safety Equipment</i>					1,500
	<i>Uniforms &amp; Clothing</i>					4,500
56210 - OFFICE SUPPLIES		1,974	1,252	2,200	1,900	1,900
56220 - OPERATING SUPPLIES		1,148	478	2,000	2,000	3,000
	<i>Employee Recognition/Retirement Plaques</i>					1,000
	<i>PW Week/Open House Supplies</i>					2,000
56230 - SMALL TOOLS AND EQUIPMENT		49	-	200	-	-
56240 - BOOKS AND PUBLICATIONS		12	234	200	776	775
56700 - FURNITURE REPLACMENT		-	828	1,000	1,000	1,000

Object - Description	Line Detail	FY2021 Actuals	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Revised Budget	FY2024 Adopted Budget
01707020 - STREETS & FORESTRY						
50010 - SALARIES AND WAGES		804,845	830,833	992,183	923,427	658,034
50015 - SEASONAL SALARIES AND WAGES		-	12,276	16,000	6,000	12,000
50020 - OVERTIME		103,751	87,091	90,000	90,000	90,000
51041 - SICK LEAVE BUYBACK		3,023	5,246	10,329	22,209	22,875
51050 - POST EMPLOYMENT HEALTH PLAN		20,305	17,600	22,209	22,209	22,209
52061 - RETIREMENT PLAN CONTRIBUTION		137,137	116,649	104,418	94,249	72,643
52065 - FICA CONTRIBUTION		66,404	69,702	83,493	59,864	57,013
52130 - GROUP HEALTH INSURANCE		253,661	228,804	251,771	251,771	377,001
53110 - PROFESSIONAL DEVELOPMENT		258	5,058	7,100	4,150	6,900
	<i>APWA Conference/Events</i>					1,000
	<i>Employee Development</i>					1,500
	<i>IPSI/MAPSI/Road Scholar Seminar</i>					2,400
	<i>Operator Training/CDL</i>					2,000
54250 - TRAVEL AND LODGING		1,366	162	4,000	2,500	3,000
54300 - TELECOMMUNICATIONS		3,293	7,177	5,000	7,000	7,410
54611 - OTHER SERVICES		-	-	-	-	-
54630 - DUES AND SUBSCRIPTIONS		300	285	475	490	680
	<i>IL Arborist Assoc Certificate</i>					300
	<i>Intl Arborist Society</i>					380
54640 - OUTSIDE REPAIR AND MAINTENANCE		137,959	64,689	75,000	75,000	70,850
	<i>Aerial Equip Safety Inspection</i>					2,200
	<i>Tree Removals</i>					10,000
	<i>Tree Safety/Pruning Maintenance</i>					58,650
54645 - TREE REPLACEMENTS		25,892	25,020	30,000	30,000	28,000
54900 - DISPOSAL / DEBRIS AND WASTE		-	461	1,000	1,500	-
56100 - SUPPLIES UNIFORMS & CLOTHING		4,807	4,732	8,400	8,000	6,600
	<i>Safety Equipment</i>					2,000
	<i>Uniforms</i>					4,600
56220 - OPERATING SUPPLIES		367	3,300	2,000	2,025	1,500
	<i>Site Restoration Materials</i>					1,000
	<i>Tree Watering "Gators"</i>					500
56230 - SMALL TOOLS AND EQUIPMENT		-	2,990	2,000	2,000	5,500
	<i>Equipment Replacement &amp; Repair</i>					1,000
	<i>Forestry Tools &amp; Equipment</i>					800
	<i>Hand Tools</i>					200
	<i>Tree Removal Guide Equipment</i>					3,500
	<b>Grand Total</b>	<b>2,689,060</b>	<b>2,596,689</b>	<b>2,926,370</b>	<b>2,912,318</b>	<b>2,856,323</b>

## 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.

Category	FY2021 Actuals	FY2022 Actuals	FY2023		FY2024 Adopted Budget
			Adopted Budget	FY2023 Revised Budget	
SALARIES	1,899	1,551	5,000	906,157	964,996
BENEFITS	232,041	266,535	301,106	300,657	424,597
PENSION	99,995	97,589	92,673	84,273	89,002
CONTRACTUAL SERVICES	486,925	378,413	346,274	303,724	540,860
SUPPLIES	5,124	2,144	7,200	6,050	6,000
<b>GRAND TOTAL</b>	<b>825,984</b>	<b>746,233</b>	<b>752,253</b>	<b>1,600,861</b>	<b>2,025,455</b>

## 01606000:01606010 - COMMUNITY DEVELOPMENT

## EXPENDITURES

Object - Description	Line Detail	FY2021 Actuals	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Revised Budget	FY2024 Adopted Budget
50010 - SALARIES AND WAGES		-	-	-	900,657	951,996
50015 - SEASONAL SALARIES AND WAGES		-	-	-	-	8,000
50020 - OVERTIME		1,899	1,551	5,000	5,500	5,000
51041 - SICK LEAVE BUYBACK		-	-	-	4,725	4,866
51050 - POST EMPLOYMENT HEALTH PLAN		4,022	3,298	4,725	4,725	4,725
52061 - RETIREMENT PLAN CONTRIBUTION		99,995	97,589	92,673	84,273	89,002
52065 - FICA CONTRIBUTION		50,357	57,431	74,052	68,878	71,336
52130 - GROUP HEALTH INSURANCE		177,662	205,807	222,329	222,329	343,670
53110 - PROFESSIONAL DEVELOPMENT		2,680	5,953	9,600	6,000	6,000
54250 - TRAVEL AND LODGING		2,549	1,036	2,200	4,200	3,200
54260 - ADVERTISING		135	435	500	850	500
54270 - PRINTING AND DUPLICATING		83	991	2,500	1,000	1,000
54275 - VEHICLE MAINTENANCE CHARGEBACK		46,000	45,451	50,094	50,094	2,853
54280 - LIABILITY INSURANCE CHARGEBACK		33,000	33,000	5,034	5,034	8,114
54285 - VEHICLE REPLACEMENT CHARGEBACK		52,000	52,000	39,679	39,679	39,679
54295 - BUILDING & LAND CHARGEBACK		11,600	11,600	20,357	20,357	28,414
54300 - TELECOMMUNICATIONS		3,504	3,520	6,000	5,500	6,000
54310 - POSTAGE		500	870	3,000	2,000	1,500
54610 - PROFESSIONAL SERVICES		323,552	219,142	195,500	160,000	345,000
	<i>ARPA Parallel Corridor Planning</i>					75,000
	<i>BUILDING INSPECTIONS</i>					15,000
	<i>Building Official outsourcing services</i>					50,000
	<i>Elevator Inspections</i>					5,000
	<i>ENGINEERING INSPECTIONS</i>					65,000
	<i>FIRE REVIEW AND INSPECTIONS</i>					30,000
	<i>PERMIT REVIEW</i>					100,000
	<i>STRUCTURAL REVIEW</i>					5,000
54611 - OTHER SERVICES		4,695	1,085	4,000	1,000	1,000
	<i>Mowing for vacant properties</i>					1,000
54630 - DUES AND SUBSCRIPTIONS		1,627	1,442	2,310	3,010	2,600
54640 - OUTSIDE REPAIR AND MAINTENANCE		-	-	500	-	-
54850 - RECORDS STORAGE SERVICES		5,000	1,889	5,000	5,000	95,000
	<i>ANNUAL SCANNING</i>					5,000
	<i>MICROFICHE SCANNING</i>					90,000
56100 - SUPPLIES UNIFORMS & CLOTHING		1,324	543	2,100	2,500	2,500
	<i>Admin Staff</i>					1,300
	<i>AFSCME contract \$300 per Inspector</i>					1,200
56210 - OFFICE SUPPLIES		1,134	727	1,400	1,750	1,400
56220 - OPERATING SUPPLIES		759	448	1,300	1,150	650
56230 - SMALL TOOLS AND EQUIPMENT		212	-	500	250	250
56240 - BOOKS AND PUBLICATIONS		1,695	425	1,900	400	1,200
	<b>Grand Total</b>	<b>825,984</b>	<b>746,233</b>	<b>752,253</b>	<b>1,600,861</b>	<b>2,025,455</b>

## HEALTH, WELFARE AND CULTURE

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

Category	FY2021 Actuals	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Revised Budget	FY2024 Adopted Budget
SALARIES	-	-	3,000	6,450	3,000
BENEFITS	-	-	-	733	-
PENSION	-	-	-	-	-
CONTRACTUAL SERVICES	11,699	20,764	34,020	35,690	28,075
SUPPLIES	299	1,446	7,270	3,770	1,870
<b>GRAND TOTAL</b>	<b>11,999</b>	<b>22,210</b>	<b>44,290</b>	<b>46,643</b>	<b>32,945</b>

**Notes:**

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

01808000:01909000 - HEALTH, WELFARE, & CULTURE		EXPENDITURES				
Object - Description	Line Detail	FY2021 Actuals	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Revised Budget	FY2024 Adopted Budget
<b>01808000 - MUSEUM</b>						
54290 - UTILITIES		1,529	2,123	3,000	1,890	1,980
	<i>Museum Cleaning</i>					1,680
	<i>Museum Water Sewer</i>					300
54300 - TELECOMMUNICATIONS		1,419	2,158	1,100	1,100	1,100
	<i>Alarm</i>					400
	<i>Phone</i>					700
54920 - CLEANING SERVICES		-	369	120	-	120
<b>01808010 - EMERGENCY PLANNING COMMITTEE</b>						
56220 - OPERATING SUPPLIES		-	70	2,500	-	-
<b>01808020 - BOARD OF FIRE &amp; POLICE</b>						
50020 - OVERTIME		-	-	3,000	6,450	3,000
52065 - FICA CONTRIBUTION		-	-	-	383	-
52130 - GROUP HEALTH INSURANCE		-	-	-	350	-
53110 - PROFESSIONAL DEVELOPMENT		-	-	750	500	750
54260 - ADVERTISING		-	195	600	600	400
	<i>Legal Notices-Fire &amp; Police</i>					400
54270 - PRINTING AND DUPLICATING		-	-	250	-	-
54310 - POSTAGE		-	-	250	-	-
54610 - PROFESSIONAL SERVICES		6,647	12,790	25,000	29,900	22,000
	<i>Legal-FD/PD</i>					4,000
	<i>PD/FD Testing/Services</i>					5,000
	<i>Polygraph, Psych, Medical Exams</i>					12,000
	<i>Recruitment Services</i>					1,000
54630 - DUES AND SUBSCRIPTIONS		-	750	400	400	400
56220 - OPERATING SUPPLIES		58	-	770	770	770
<b>01808030 - SAFETY COMMITTEE</b>						
56220 - OPERATING SUPPLIES		-	1,376	1,500	1,500	1,000
	<i>First Aid Supplies</i>					900
	<i>Misc. Supplies</i>					100
56240 - BOOKS AND PUBLICATIONS		-	-	500	500	100
	<i>Posters</i>					50
	<i>Safety Booklets &amp; Magazines</i>					50
<b>01808040 - EMPLOYEE WELLNESS</b>						
54610 - PROFESSIONAL SERVICES		809	1,525	1,000	-	-
56220 - OPERATING SUPPLIES		-	-	1,000	1,000	-
<b>01808050 - URBAN AFFAIRS</b>						
56220 - OPERATING SUPPLIES		242	-	1,000	-	-
<b>01808060 - PLANNING &amp; ZONING COMMISSION</b>						
53110 - PROFESSIONAL DEVELOPMENT		-	-	225	200	-
54260 - ADVERTISING		1,295	854	1,100	1,100	1,100
	<i>Legal Notices</i>					100
	<i>Legal Notices - Reimbursable</i>					1,000
54310 - POSTAGE		-	-	225	-	225
	<b>Grand Total</b>	<b>11,999</b>	<b>22,210</b>	<b>44,290</b>	<b>46,643</b>	<b>32,945</b>

## 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.

Category	FY2021 Actuals	FY2022 Actuals	FY2023		FY2024 Adopted Budget
			Adopted Budget	FY2023 Revised Budget	
SALARIES	37,769	52,358	50,000	50,000	90,000
BENEFITS	-	40	-	6,190	-
CONTRACTUAL SERVICES	637,043	496,018	668,792	586,982	607,292
SUPPLIES	4,314	6,530	5,500	5,500	5,500
OTHER FINANCING USES	1,035,378	815,688	4,880,861	4,880,861	112,175
<b>GRAND TOTAL</b>	<b>1,714,505</b>	<b>1,370,634</b>	<b>5,605,153</b>	<b>5,529,533</b>	<b>814,967</b>

01909000 - ADMINISTRATIVE OVERHEAD

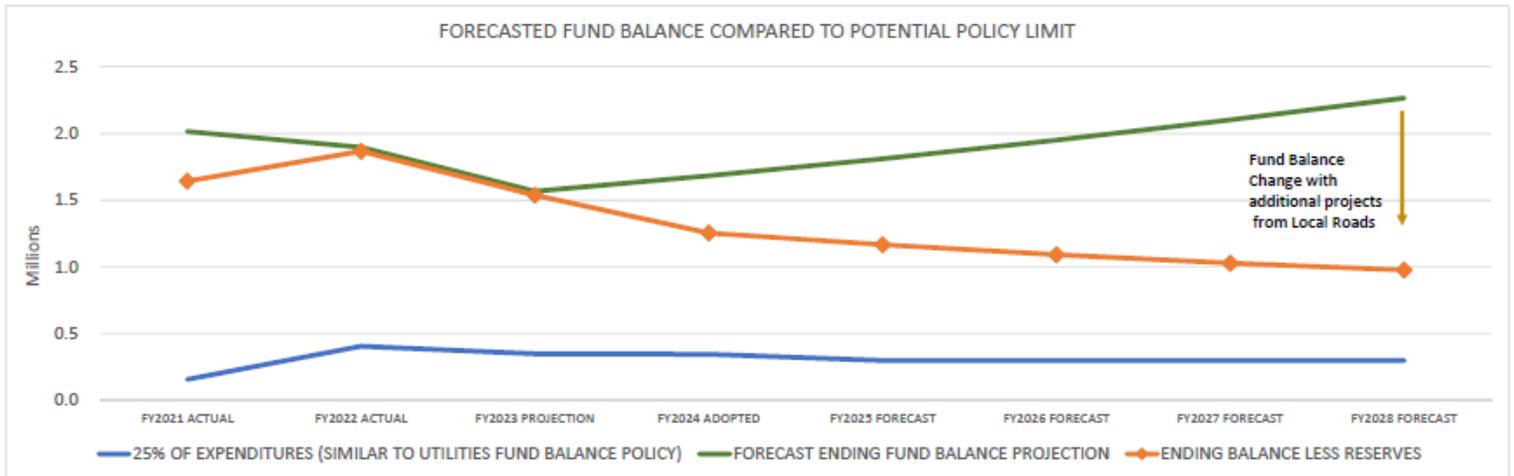
EXPENDITURES

Object - Description	Line Detail	FY2021 Actuals	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Revised Budget	FY2024 Adopted Budget
50010 - SALARIES AND WAGES		-	-	-	-	40,000
50025 - SPECIAL DETAIL		37,769	52,358	50,000	50,000	50,000
52065 - FICA CONTRIBUTION		-	40	-	3,825	-
52130 - GROUP HEALTH INSURANCE		-	-	-	2,365	-
54270 - PRINTING AND DUPLICATING		5,834	1,833	3,000	4,000	4,000
54286 - EQUIPMENT CHARGEBACK		16,700	17,050	65,792	65,792	65,792
54300 - TELECOMMUNICATIONS		21,077	17,894	30,000	17,790	20,000
54310 - POSTAGE		6,674	5,770	6,000	6,000	6,000
54610 - PROFESSIONAL SERVICES		137,848	176,078	160,000	195,500	219,500
	<i>Ambulance Billing Services</i>					5,000
	<i>ARPA Parallel Branding</i>					50,000
	<i>City's Annual Audit</i>					65,000
	<i>Citywide training/development</i>					15,000
	<i>Collection Agency Fees</i>					45,000
	<i>Grant consultant services</i>					12,000
	<i>Misc Services</i>					18,000
	<i>Tobacco Grant Education</i>					500
	<i>Website Hosting</i>					5,000
	<i>Website Module</i>					4,000
54612 - CITY ATTORNEY		337,421	207,178	286,000	200,000	220,000
54613 - CITY PROSECUTOR		40,000	40,000	42,000	42,000	42,000
54616 - TAX SHARING		-	-	10,000	-	-
54618 - COVID EXPENSES		9,557	215	-	-	-
54619 - ENGINEERING SERVICES		31,055	30,000	30,000	30,000	30,000
54640 - OUTSIDE REPAIR AND MAINTENANCE		877	-	1,000	900	-
54992 - BUSINESS ASSISTANCE PROGRAM		-	-	5,000	25,000	-
54993 - SALVATION ARMY GRANT		30,000	-	30,000	-	-
56210 - OFFICE SUPPLIES		4,314	6,530	5,500	5,500	5,500
	<i>City Copy Paper</i>					5,000
	<i>Postage Meter Supplies</i>					500
80016 - TSR TO REFUSE FUND		142,228	-	-	-	-
80020 - TSR TO UTILITIES FUND		-	-	3,000,000	3,000,000	-
80025 - TSR TO VEHICLE & EQUIPMENT FUN		100,000	100,000	100,000	100,000	100,000
	<i>Repayment of loan from the VE Fund to GF</i>					100,000
80047 - TSR TO DEBT SERVICE FUND		693,150	715,688	730,861	730,861	12,175
80061 - TSR TO LOCAL ROAD FUND		100,000	-	1,050,000	1,050,000	-
<b>Grand Total</b>		<b>1,714,505</b>	<b>1,370,634</b>	<b>5,605,153</b>	<b>5,529,533</b>	<b>814,967</b>

## 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.

MOTOR FUEL TAX FUND	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 REVISED	FY2023 PROJECTION	FY2024 ADOPTED	FY2025 FORECAST	FY2026 FORECAST	FY2027 FORECAST	FY2028 FORECAST
<b>BEGINNING BALANCE</b>	<b>1,174,494</b>	<b>2,015,685</b>	<b>2,085,891</b>	<b>1,867,865</b>	<b>1,538,657</b>	<b>1,254,991</b>	<b>1,167,830</b>	<b>1,092,403</b>	<b>1,028,946</b>
<b>REVENUES</b>									
STATE MOTOR FUEL TAX	547,225	554,296	490,000	562,892	575,234	586,739	598,473	610,443	622,652
TRANSPORTATION RENEWAL FUND ALLOTMENT	397,022	417,310	397,000	471,900	496,100	496,100	496,100	496,100	496,100
REBUILD ILLINOIS	529,406	529,406	-	-	-	-	-	-	-
INVESTMENT EARNINGS	139	7,671	250	36,000	30,000	30,000	30,000	30,000	30,000
<b>TOTAL REVENUES</b>	<b>1,473,792</b>	<b>1,508,682</b>	<b>887,250</b>	<b>1,070,792</b>	<b>1,101,334</b>	<b>1,112,839</b>	<b>1,124,573</b>	<b>1,136,543</b>	<b>1,148,752</b>
<b>EXPENDITURES</b>									
ANNUAL ROAD RESURFACING	632,601	827,491	600,000	600,000	600,000	600,000	600,000	600,000	600,000
ANNUAL ROAD RECONSTRUCTION	-	800,000	800,000	800,000	785,000	600,000	600,000	600,000	600,000
<b>TOTAL EXPENDITURES</b>	<b>632,601</b>	<b>1,627,491</b>	<b>1,400,000</b>	<b>1,400,000</b>	<b>1,385,000</b>	<b>1,200,000</b>	<b>1,200,000</b>	<b>1,200,000</b>	<b>1,200,000</b>
<b>ENDING BALANCE</b>	<b>2,015,685</b>	<b>1,896,876</b>	<b>1,573,141</b>	<b>1,538,657</b>	<b>1,254,991</b>	<b>1,167,830</b>	<b>1,092,403</b>	<b>1,028,946</b>	<b>977,698</b>
<b>RESERVES:</b>									
ACCOUNTING: NON-BUDGETARY (EX. DEPRECIATION, OPEB)	(371,418)	(29,011)	-	-	-	-	-	-	-
<b>ENDING BALANCE LESS RESERVES</b>	<b>1,644,267</b>	<b>1,867,865</b>	<b>1,573,141</b>	<b>1,538,657</b>	<b>1,254,991</b>	<b>1,167,830</b>	<b>1,092,403</b>	<b>1,028,946</b>	<b>977,698</b>
<b>FUND BALANCE AS % OF EXPENDITURES</b>	<b>259.92%</b>	<b>114.77%</b>	<b>112.37%</b>	<b>109.90%</b>	<b>90.61%</b>	<b>97.32%</b>	<b>91.03%</b>	<b>85.75%</b>	<b>81.47%</b>
No Formal Fund Balance Exists for this Fund									



**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 the 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 reserves over time.

03 - MOTOR FUEL TAX FUND		REVENUES				
Object - Description	Line Detail	FY2021 Actuals	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Revised Budget	FY2024 Adopted Budget
42630 - MOTOR FUEL TAX		547,225	554,296	490,000	562,892	575,234
42631 - MFT RENEWAL FUND ALLOTMENT		397,022	417,310	397,000	471,900	496,100
42632 - MFT REBUILD IL		529,406	529,406	-	-	-
	<i>Three year only revenue ended with FY22</i>					
47710 - INVESTMENT EARNINGS		139	7,671	250	36,000	30,000
	<b>Grand Total</b>	<b>1,473,792</b>	<b>1,508,682</b>	<b>887,250</b>	<b>1,070,792</b>	<b>1,101,334</b>

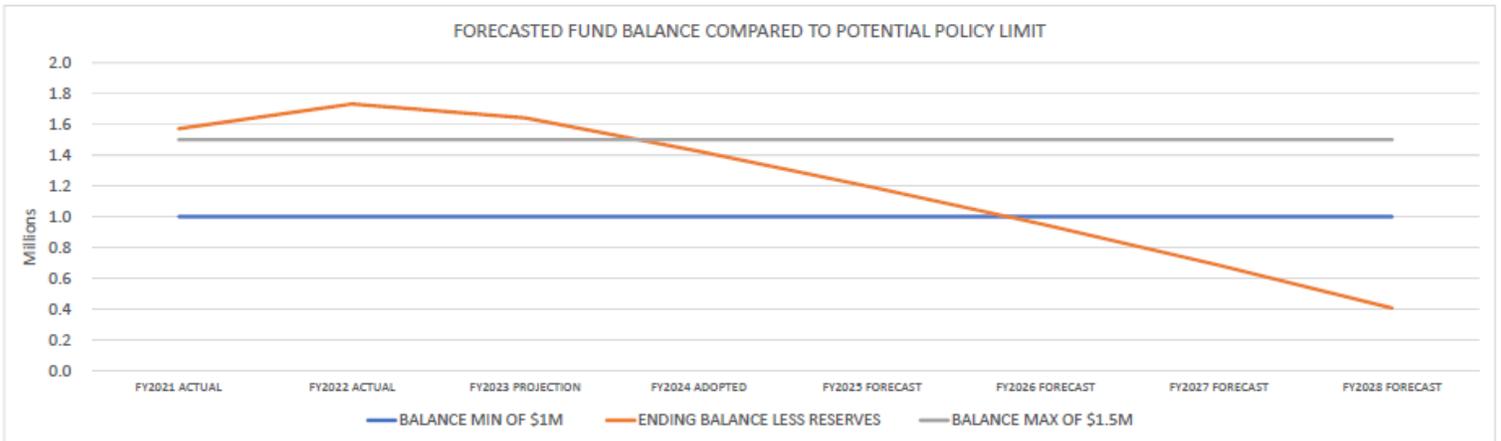
03705000 - MFT OPERATIONS		EXPENDITURES				
Object - Description	Line Detail	FY2021 Actuals	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Revised Budget	FY2024 Adopted Budget
60020 - IMPROVEMENTS NOT TO BUILDINGS		632,601	827,491	600,000	600,000	1,385,000
	<i>MFT RECONSTRUCTION ANNUAL PROGRAM</i>					385,000
	<i>MFT RESURFACING FUNDING</i>					600,000
	<i>RECONSTRUCTION MOVED FROM LOCAL ROAD</i>					400,000
60090 - MFT BUILD IL CAPITAL		-	800,000	800,000	800,000	-
	<b>Grand Total</b>	<b>632,601</b>	<b>1,627,491</b>	<b>1,400,000</b>	<b>1,400,000</b>	<b>1,385,000</b>

## E911 Fund (04)

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

E911 FUND (04)	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 REVISED	FY2023 PROJECTION	FY2024 ADOPTED	FY2025 FORECAST	FY2026 FORECAST	FY2027 FORECAST	FY2028 FORECAST
<b>BEGINNING BALANCE</b>	1,496,364	1,571,101	1,627,400	1,731,708	1,640,928	1,423,715	1,192,347	946,112	684,270
<b>REVENUES</b>									
PROPERTY TAX LEVY	709,581	699,165	700,000	700,000	700,000	707,000	714,070	721,211	728,423
INVESTMENT EARNINGS	-	-	-	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	709,581	699,165	700,000	700,000	700,000	707,000	714,070	721,211	728,423
<b>EXPENDITURES</b>									
SALARIES	-	-	-	-	6,000	6,180	6,365	6,556	6,753
CONTRACTUAL SERVICES	452,844	369,629	525,600	447,300	561,600	582,379	603,927	626,273	649,445
SUPPLIES	1	729	2,500	1,500	5,300	5,496	5,699	5,910	6,129
INTERNAL SERVICE CHARGEBACKS	105,000	93,200	266,980	266,980	269,313	269,313	269,313	269,313	269,313
ADMINISTRATIVE FEES	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000
CAPITAL	2,000	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	634,845	538,558	870,080	790,780	917,213	938,368	960,305	983,052	1,006,640
<b>ENDING BALANCE</b>	1,571,100	1,731,708	1,457,320	1,640,928	1,423,715	1,192,347	946,112	684,270	406,053
<b>RESERVES:</b>									
ACCOUNTING: NON-BUDGETARY (EX. DEPRECIATION, OPEB)	-	-	-	-	-	-	-	-	-
<b>ENDING BALANCE LESS RESERVES</b>	1,571,100	1,731,708	1,457,320	1,640,928	1,423,715	1,192,347	946,112	684,270	406,053
<b>FUND BALANCE RANGE</b>	\$634K-\$952K	\$539K-\$808K	\$870K-\$1.31M	\$706K-\$1.06M	\$1.00M-\$1.50M	\$1.00M-\$1.50M	\$1.00M-\$1.50M	\$1.00M-\$1.50M	\$1.00M-\$1.50M

Fund Balance Policy is one to one and a half times the annual expenditures



**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.

04 - E911 FUND

REVENUES

Object - Description	Line Detail	FY2021 Actuals	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Revised Budget	FY2024 Adopted Budget
40015 - CURRENT LEVY		709,581	699,165	700,000	700,000	700,000
40023 - TSR FROM LIABILITY INSURANCE		-	-	-	-	-
47710 - INVESTMENT EARNINGS		-	-	-	-	-
<b>Grand Total</b>		<b>709,581</b>	<b>699,165</b>	<b>700,000</b>	<b>700,000</b>	<b>700,000</b>

04 - 911 FUND

EXPENDITURES

Object - Description	Line Detail	FY2021 Actuals	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Revised Budget	FY2024 Adopted Budget
50020 - OVERTIME		-	-	-	-	6,000
	<i>EM Overtime</i>					6,000
54040 - ADMINISTRATIVE FEES		75,000	75,000	75,000	75,000	75,000
54280 - LIABILITY INSURANCE CHARGEBACK		25,000	25,000	3,814	3,814	6,147
54286 - EQUIPMENT CHARGEBACK		80,000	68,200	263,166	263,166	263,166
54300 - TELECOMMUNICATIONS		64,447	70,827	82,600	65,600	80,100
	<i>City Manager's Cellular Connectivity Items</i>					2,000
	<i>Data Cards - Fire</i>					10,000
	<i>EMS-Imagetrend IT Support</i>					4,000
	<i>FD Fire Communication Equip.</i>					15,000
	<i>FD Station Monitors</i>					2,800
	<i>FD Web communication App</i>					300
	<i>NW Central Dispatch/Emerg Mgt</i>					22,000
	<i>Portable Radio Upgrades</i>					7,000
	<i>PW Data Line</i>					2,000
	<i>RMS Digital Share Scan Software</i>					5,000
54610 - PROFESSIONAL SERVICES		385,497	286,052	429,500	377,000	469,000
	<i>Body Cameras</i>					200,000
	<i>Doc View Online</i>					1,000
	<i>EM Training</i>					1,000
	<i>FD Command Training Simulator Software</i>					4,000
	<i>Flock Cameras</i>					15,000
	<i>GIS Layer Development</i>					35,000
	<i>Image Trend Continuum</i>					4,000
	<i>Image Trend Software - Fire</i>					5,000
	<i>NWCDS Fees</i>					200,000
	<i>Weather Forecasting</i>					4,000
54640 - OUTSIDE REPAIR AND MAINTENANCE		2,900	12,750	13,500	4,700	12,500
	<i>Base Station Maintenance</i>					3,000
	<i>CCTV Recorder - Surveilix</i>					2,500
	<i>Fire Radio Maintenance</i>					2,500
	<i>Siren Maintenance &amp; Service</i>					4,500
56230 - SMALL TOOLS AND EQUIPMENT		1	729	2,500	1,500	5,300
	<i>EM Laptop</i>					2,000
	<i>EOC Equipment</i>					1,500
	<i>Stop the Bleed Kits or similar</i>					1,800
60030 - MACHINERY AND EQUIPMENT		2,000	-	-	-	-
<b>Grand Total</b>		<b>634,845</b>	<b>538,558</b>	<b>870,080</b>	<b>790,780</b>	<b>917,213</b>

## 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 has been paid in full in FY 2023.

DEBT SERVICE FUND (47)	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 REVISED	FY2023 PROJECTION	FY2024 ADOPTED
BEGINNING BALANCE	17,515	6,565	16,540	5,139	(950)
<b>REVENUES</b>					
TRANSFER FROM OTHER FUNDS	693,150	715,688	730,861	730,861	12,175
<b>TOTAL REVENUES</b>	<b>693,150</b>	<b>715,688</b>	<b>730,861</b>	<b>730,861</b>	<b>12,175</b>
<b>EXPENDITURES</b>					
CONTRACTUAL SERVICES	950	950	500	500	500
DEBT SERVICE	693,150	715,688	736,450	736,450	10,725
TRANSFER TO OTHER FUNDS	10,000	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>704,100</b>	<b>716,638</b>	<b>736,950</b>	<b>736,950</b>	<b>11,225</b>
ENDING BALANCE	6,565	5,616	10,451	(950)	0
<b>RESERVES:</b>					
ACCOUNTING: NON-BUDGETARY (EX. DEPRECIATION, OPEB)		(476)	-	-	-
ENDING BALANCE LESS RESERVES	6,565	5,139	10,451	(950)	0
FUND BALANCE AS % OF EXPENDITURES	0.93%	0.72%	1.42%	-0.13%	0.00%
No Formal Fund Balance Exists for this Fund					

**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 was paid in full in FY 2023.

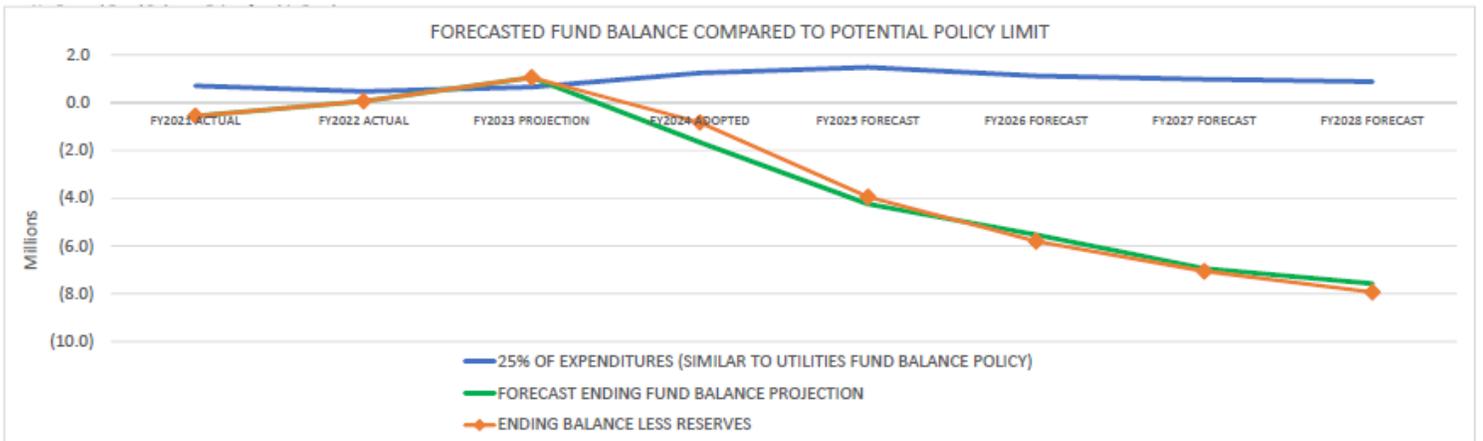
47- DEBT SERVICE FUND		REVENUES		FY2023 Adopted	FY2023	FY2024
Object - Description	Line Detail	FY2021 Actuals	FY2022 Actuals	Budget	Revised Budget	Adopted Budget
49901 - TSR FROM GENERAL		693,150	715,688	730,861	730,861	12,175
	Grand Total	<b>693,150</b>	<b>715,688</b>	<b>730,861</b>	<b>730,861</b>	<b>12,175</b>

47- DEBT SERVICE FUND		EXPENDITURES		FY2023 Adopted	FY2023	FY2024
Object - Description	Line Detail	FY2021 Actuals	FY2022 Actuals	Budget	Revised Budget	Adopted Budget
54211 - PAYING AGENT FEES		950	950	500	500	500
54610 - PROFESSIONAL SERVICES		-	-	-	-	-
70100 - PRINCIPAL PAYMENTS		635,000	675,000	715,000	715,000	-
70110 - INTEREST		58,150	40,688	21,450	21,450	10,725
80001 - TSR TO GENERAL FUND		10,000	-	-	-	-
	Grand Total	<b>704,100</b>	<b>716,638</b>	<b>736,950</b>	<b>736,950</b>	<b>11,225</b>

## 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.

LOCAL ROADS FUND	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 REVISED	FY2023 PROJECTION	FY2024 ADOPTED	FY2025 FORECAST	FY2026 FORECAST	FY2027 FORECAST	FY2028 FORECAST
<b>BEGINNING BALANCE</b>	115,649	(554,913)	(655,768)	58,185	1,054,458	(829,436)	(3,945,299)	(5,801,054)	(7,061,408)
<b>REVENUES</b>									
HOME RULE MOTOR FUEL TAX	294,053	260,921	294,000	247,875	252,833	257,890	263,047	268,308	273,675
NATURAL GAS TAX	520,095	558,738	572,000	491,803	496,721	501,688	506,705	511,772	516,890
PROPERTY TAX LEVY - ROADS	1,013,834	1,030,874	1,127,810	1,127,810	1,627,810	1,627,810	1,627,810	1,627,810	1,627,810
COUNTY LEVY - ROAD & BRIDGE	200,188	198,417	220,000	200,000	200,000	200,000	200,000	200,000	200,000
GRANTS (1X IN NATURE)	(0)	243,500	-	200,000	-	-	-	-	-
REIMBURSEMENTS	-	188,127	435,700	251,128	489,000	182,400	-	-	-
INVESTMENT EARNINGS	940	12,181	1,250	25,030	25,030	25,280	25,533	25,788	26,046
MISCELLANEOUS INCOME	-	-	-	-	-	-	-	-	-
TRANSFER FROM OTHER FUNDS	100,000	-	1,050,000	1,050,000	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>2,129,109</b>	<b>2,492,757</b>	<b>3,700,760</b>	<b>3,593,646</b>	<b>3,091,394</b>	<b>2,795,068</b>	<b>2,623,096</b>	<b>2,633,679</b>	<b>2,644,421</b>
<b>EXPENDITURES</b>									
CONTRACTUAL SERVICES	411,452	579,290	617,500	536,332	1,292,000	1,339,804	1,389,377	1,440,784	1,494,093
SUPPLIES	257,095	227,268	364,000	286,570	347,000	359,839	373,153	386,960	401,277
INTERNAL SERVICE CHARGEBACKS	400,000	250,000	274,270	274,270	523,288	523,288	523,288	523,288	523,288
CAPITAL	1,731,123	823,102	1,781,000	1,500,200	2,813,000	3,688,000	2,193,033	1,543,001	1,098,001
<b>TOTAL EXPENDITURES</b>	<b>2,799,670</b>	<b>1,879,660</b>	<b>3,036,770</b>	<b>2,597,372</b>	<b>4,975,288</b>	<b>5,910,931</b>	<b>4,478,851</b>	<b>3,894,032</b>	<b>3,516,659</b>
<b>ENDING BALANCE</b>	<b>(554,913)</b>	<b>58,185</b>	<b>8,222</b>	<b>1,054,459</b>	<b>(829,436)</b>	<b>(3,945,299)</b>	<b>(5,801,054)</b>	<b>(7,061,408)</b>	<b>(7,933,646)</b>
<b>RESERVES:</b>									
ACCOUNTING: NON-BUDGETARY (EX. DEPRECIATION, OPEB)	-	-	-	-	-	-	-	-	-
<b>ENDING BALANCE LESS RESERVES</b>	<b>(554,913)</b>	<b>58,185</b>	<b>8,222</b>	<b>1,054,459</b>	<b>(829,436)</b>	<b>(3,945,299)</b>	<b>(5,801,054)</b>	<b>(7,061,408)</b>	<b>(7,933,646)</b>
<b>FUND BALANCE AS % OF EXPENDITURES</b>	<b>-19.82%</b>	<b>3.10%</b>	<b>0.27%</b>	<b>40.60%</b>	<b>-16.67%</b>	<b>-66.75%</b>	<b>-129.52%</b>	<b>-181.34%</b>	<b>-225.60%</b>



**61 - LOCAL ROAD FUND**

**REVENUES**

Object - Description	Line Detail	FY2021 Actuals	FY2022 Actuals	FY2023 Adopted	FY2023	FY2024
				Budget	Revised Budget	Adopted Budget
41100 - HOME RULE MOTOR FUEL TAX		294,053	260,921	294,000	247,875	252,833
41141 - NATURAL GAS TAX		520,095	558,738	572,000	491,803	496,721
42040 - CURRENT LEVY - ROADS		1,013,834	1,030,874	1,127,810	1,127,810	1,627,810
	<i>Annual Street Levy Incr. \$100K plus \$27,810 from IMRF inc</i>					1,127,810
	<i>PTL Reallocation</i>					500,000
42050 - COUNTY LEVY - ROAD/BRIDGE		200,188	198,417	220,000	200,000	200,000
43636 - GRANT		(0)	243,500	-	200,000	-
44240 - VEHICLE LICENSE		-	-	-	-	-
47710 - INVESTMENT EARNINGS		2	0	250	30	30
47722 - IPRIME PMA INT EARNINGS		938	12,180	1,000	25,000	25,000
48790 - MISCELLANEOUS INCOME		-	-	-	-	-
48792 - REIMBURSEMENTS		-	188,127	435,700	251,128	489,000
	<i>Algonquin/New Wilke intersection PH II</i>					280,500
	<i>Fed Reim - Quentin/Hartung Bike Path Phase III Cons Eng</i>					60,000
	<i>Weber Dr Recon</i>					148,500
49901 - TSR FROM GENERAL		100,000	-	1,050,000	1,050,000	-
	<b>Grand Total</b>	<b>2,129,109</b>	<b>2,492,757</b>	<b>3,700,760</b>	<b>3,593,646</b>	<b>5,208,204</b>

**61 - LOCAL ROAD FUND**

**EXPENDITURES**

Object - Description	Line Detail	FY2021 Actuals	FY2022 Actuals	FY2023 Adopted	FY2023	FY2024
				Budget	Revised Budget	Adopted Budget
<b>61202000 - LOCAL ROAD FINANCE ADMINSTRATI</b>						
54275 - VEHICLE MAINTENANCE CHARGEBACK		160,000	100,000	110,217	110,217	324,509
54285 - VEHICLE REPLACEMENT CHARGEBACK		175,000	100,000	76,306	76,306	76,306
54295 - BUILDING & LAND CHARGEBACK		65,000	50,000	87,747	87,747	122,473
<b>61705010 - LOCAL ROAD STREET IMPROVEMENTS</b>						
54290 - UTILITIES		70,881	89,778	100,000	100,000	95,000
	<i>Traffic &amp; Street Light Electricity</i>					95,000
54610 - PROFESSIONAL SERVICES		14,642	93,116	85,000	25,000	851,000
	<i>DESIGN ENGINEERING ANNUAL RESURF</i>					75,000
	<i>ENGINEERING FOR EUCLID BIKE PATH</i>					50,000
	<i>PHASE I ENGINEERING</i>					300,000
	<i>PHASE II ENGINEERING COST</i>					241,000
	<i>RECONSTRUCTION ENGINEERING</i>					100,000
	<i>RESURFACING CONSTRUCTION ENG</i>					85,000
54620 - RENTAL AND LEASE PURCHASE		13,598	12,917	15,000	13,500	27,000
	<i>Rental - Pavement Grinder</i>					24,000
	<i>Rental - Salt Conveyor</i>					3,000
54640 - OUTSIDE REPAIR AND MAINTENANCE		310,954	383,479	415,000	395,337	317,000
	<i>Bikepath Maintenance &amp; Repairs</i>					15,000
	<i>Crack Sealing</i>					50,000
	<i>Guardrail &amp; Fence Repairs</i>					1,000
	<i>IDOT/CCDOT Signal Maintenance &amp; Repairs</i>					50,000
	<i>Pavement Preservation</i>					84,000
	<i>ROW Landscape/Entry Sign Repairs</i>					38,000
	<i>Street Lane Markings</i>					70,000
	<i>Street Light Maintenance &amp; Repairs</i>					9,000
54900 - DISPOSAL / DEBRIS AND WASTE		1,378	-	2,500	2,495	2,000
56220 - OPERATING SUPPLIES		106,954	100,956	141,000	132,800	184,000
	<i>Asphalt Materials</i>					125,000
	<i>Construction Materials</i>					10,000
	<i>Emergency Materials &amp; Supplies</i>					4,000
	<i>Site Restoration Materials</i>					10,000
	<i>Traffic Sign Material</i>					35,000
56230 - SMALL TOOLS AND EQUIPMENT		3,089	3,436	10,500	6,800	2,500
	<i>Sign Shop Tools &amp; Equipment</i>					600
	<i>Street Saw Blades</i>					1,000
	<i>Tools, Shovels, Rakes, Brooms</i>					900

<b>Object - Description</b>	<b>Line Detail</b>	<b>FY2021 Actuals</b>	<b>FY2022 Actuals</b>	<b>FY2023 Adopted Budget</b>	<b>FY2023 Revised Budget</b>	<b>FY2024 Adopted Budget</b>
56260 - SNOW REMOVAL SUPPLIES		129,391	114,873	189,000	126,470	140,000
	<i>Liquid Salt Treatment</i>					36,000
	<i>Road Salt / Est. \$85 Per Ton</i>					104,000
57280 - REPAIR & MAINTENANCE SUPPLIES		17,661	8,002	23,500	20,500	20,500
	<i>Snowplow Blades &amp; Repair Parts</i>					15,000
	<i>Street Light Repairs</i>					5,500
60020 - IMPROVEMENTS NOT TO BUILDINGS		1,495,737	582,233	1,281,000	1,000,200	2,373,000
	<i>ADA IMPROVEMENTS</i>					30,000
	<i>ALG/NEW WILKE CONST OBSERV</i>					60,000
	<i>ALQ/NEW WILKE INT IMPROVEMENTS</i>					540,000
	<i>BRIDGE INSPECTIONS/MINOR REPAIR</i>					50,000
	<i>ENTRY MARKER INSTALLATION</i>					25,000
	<i>HICKS BIKE PATH CONSTRUCTION</i>					180,000
	<i>HICKS CONSTRUCTION OBSERVATION</i>					20,000
	<i>MEADOWBROOK BRIDGE CONSTRUCTION</i>					400,000
	<i>NEW WILKE RESURFACING</i>					320,000
	<i>ROUTE 53 BRIDGE ENHANCEMENTS</i>					450,000
	<i>SCHAUMBURG REIMBURSEMENT</i>					95,000
	<i>SIDEWALK AND CURB MAINT. ANNUAL</i>					203,000
60080 - ANNUAL STREET PROGRAM		235,386	240,869	500,000	500,000	440,000
	<i>RESURFACING CONSTRUCTION</i>					440,000
	<b>Grand Total</b>	<b>2,799,670</b>	<b>1,879,660</b>	<b>3,036,770</b>	<b>2,597,372</b>	<b>4,975,288</b>

## 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.)

TIF#2 OWL & KIRCHOFF FUND (37)	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 REVISED	FY2023 PROJECTION	FY2024 ADOPTED
BEGINNING BALANCE	(834,328)	(475,119)	(77,927)	(185,427)	99,671
<b>REVENUES</b>					
PROPERTY TAX LEVY	431,674	359,311	478,983	287,498	293,250
INVESTMENT EARNINGS	6	3	100	100	100
<b>TOTAL REVENUES</b>	<b>431,680</b>	<b>359,314</b>	<b>479,083</b>	<b>287,598</b>	<b>293,350</b>
<b>EXPENDITURES</b>					
CONTRACTUAL SERVICES	2,471	(378)	2,500	2,500	12,500
ADMINISTRATIVE FEES	70,000	70,000	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>72,470</b>	<b>69,623</b>	<b>2,500</b>	<b>2,500</b>	<b>12,500</b>
<b>ENDING BALANCE</b>	<b>(475,119)</b>	<b>(185,427)</b>	<b>398,656</b>	<b>99,671</b>	<b>380,521</b>
<b>RESERVES:</b>					
ACCOUNTING: NON-BUDGETARY (EX. DEPRECIATION, OPEB)			-	-	-
<b>ENDING BALANCE LESS RESERVES</b>	<b>(475,119)</b>	<b>(185,427)</b>	<b>398,656</b>	<b>99,671</b>	<b>380,521</b>
<b>FUND BALANCE AS % OF EXPENDITURES</b>	<b>-655.60%</b>	<b>-266.33%</b>	<b>15946.24%</b>	<b>3986.83%</b>	<b>3044.17%</b>
No Formal Fund Balance Exists for this Fund					

37 - TIF#2 OWL & KIRCHOFF FUND		REVENUES		FY2023 Adopted	FY2023	FY2024
Object - Description	Line Detail	FY2021 Actuals	FY2022 Actuals	Budget	Revised Budget	Adopted Budget
40086 - CURRENT LEVY - TIF		431,674	359,311	478,983	287,498	293,250
47710 - INVESTMENT EARNINGS		6	3	100	100	100
	<b>Grand Total</b>	<b>431,680</b>	<b>359,314</b>	<b>479,083</b>	<b>287,598</b>	<b>293,350</b>

37 - TIF#2 OWL & KIRCHOFF FUND		EXPENDITURES		FY2023 Adopted	FY2023	FY2024
Object - Description	Line Detail	FY2021 Actuals	FY2022 Actuals	Budget	Revised Budget	Adopted Budget
54040 - ADMINISTRATIVE FEES		70,000	70,000	-	-	-
54610 - PROFESSIONAL SERVICES		2,471	(378)	2,500	2,500	12,500
	<b>Grand Total</b>	<b>72,470</b>	<b>69,623</b>	<b>2,500</b>	<b>2,500</b>	<b>12,500</b>

## TIF #4 – GOLF ROAD CONSERVATION FUND (38)

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.

TIF#4 GOLF ROAD CONSERVATION FUND (38)	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 REVISED	FY2023 PROJECTION	FY2024 ADOPTED
<b>BEGINNING BALANCE</b>	37	14,448	(16,725)	1,237,277	3,888,699
<b>REVENUES</b>					
PROPERTY TAX LEVY	1,728,879	4,007,577	3,000,000	4,642,302	2,000,000
INVESTMENT EARNINGS	12	14	250	15	50
<b>TOTAL REVENUES</b>	<b>1,728,891</b>	<b>4,007,591</b>	<b>3,000,250</b>	<b>4,642,317</b>	<b>2,000,050</b>
<b>EXPENDITURES</b>					
CONTRACTUAL SERVICES	2,996	(378)	2,000	7,000	2,000
AJ GALLAGHER AGREEMENT PAYMENT	1,653,791	-	2,970,000	1,922,689	1,600,000
ADMINISTRATIVE FEES	57,693	59,423	61,206	61,206	62,042
<b>TOTAL EXPENDITURES</b>	<b>1,714,480</b>	<b>59,046</b>	<b>3,033,206</b>	<b>1,990,895</b>	<b>1,664,042</b>
<b>ENDING BALANCE</b>	<b>14,449</b>	<b>3,962,993</b>	<b>(49,681)</b>	<b>3,888,699</b>	<b>4,224,707</b>
<b>RESERVES:</b>					
ACCOUNTING: NON-BUDGETARY (EX. DEPRECIATION, OPEB)	-	(2,725,716)	-	-	-
<b>ENDING BALANCE LESS RESERVES</b>	<b>14,449</b>	<b>1,237,277</b>	<b>(49,681)</b>	<b>3,888,699</b>	<b>4,224,707</b>
<b>FUND BALANCE AS % OF EXPENDITURES</b>	<b>0.84%</b>	<b>2095.46%</b>	<b>-1.64%</b>	<b>195.32%</b>	<b>253.88%</b>
No Formal Fund Balance Exists for this Fund					

### **Notes:**

- 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.

**38 - TIF#4 GOLF ROAD CONSERVATION FUND**

**REVENUES**

Object - Description	Line Detail	FY2021 Actuals	FY2022 Actuals	FY2023 Adopted	FY2023	FY2024
				Budget	Revised Budget	Adopted Budget
40086 - CURRENT LEVY - TIF		1,728,879	4,007,577	3,000,000	4,642,302	2,000,000
47710 - INVESTMENT EARNINGS		12	14	250	15	50
<b>Grand Total</b>		<b>1,728,891</b>	<b>4,007,591</b>	<b>3,000,250</b>	<b>4,642,317</b>	<b>2,000,050</b>

**38 - TIF#4 GOLF ROAD CONSERVATION FUND**

**EXPENDITURES**

Object - Description	Line Detail	FY2021 Actuals	FY2022 Actuals	FY2023 Adopted	FY2023	FY2024
				Budget	Revised Budget	Adopted Budget
54040 - ADMINISTRATIVE FEES		57,693	59,423	61,206	61,206	62,042
54610 - PROFESSIONAL SERVICES		2,996	(378)	2,000	7,000	2,000
54611 - OTHER SERVICES		1,653,791	-	2,970,000	1,922,689	1,600,000
60020 - IMPROVEMENTS NOT TO BUILDINGS		-	-	-	-	-
<b>Grand Total</b>		<b>72,470</b>	<b>59,046</b>	<b>3,033,206</b>	<b>1,990,895</b>	<b>1,664,042</b>

## FIRE STATIONS FUND (83)

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

FIRE STATIONS FUND (83)	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 REVISED	FY2023 PROJECTION	FY2024 ADOPTED
<b>BEGINNING BALANCE</b>	477,957	429,729	440,928	502,656	637,181
<b>REVENUES</b>					
BOND PROCEEDS	959,216	1,011,899	1,013,875	1,013,875	1,014,977
INVESTMENT EARNINGS	4,907	79,172	12,000	135,000	100,000
MISCELLANEOUS INCOME	-	-	-	-	-
TRANSFER FROM OTHER FUNDS	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>964,123</b>	<b>1,091,071</b>	<b>1,025,875</b>	<b>1,148,875</b>	<b>1,114,977</b>
<b>EXPENDITURES</b>					
CONTRACTUAL SERVICES	475	-	-	475	475
DEBT SERVICE	1,011,673	1,014,490	1,013,875	1,013,875	1,014,977
CAPITAL	203	3,654	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>1,012,351</b>	<b>1,018,144</b>	<b>1,013,875</b>	<b>1,014,350</b>	<b>1,015,452</b>
<b>ENDING BALANCE</b>	<b>429,729</b>	<b>502,656</b>	<b>452,928</b>	<b>637,181</b>	<b>736,706</b>
<b>RESERVES:</b>					
ACCOUNTING: NON-BUDGETARY (EX. DEPRECIATION, OPEB)			-	-	-
<b>ENDING BALANCE LESS RESERVES</b>	<b>429,729</b>	<b>502,656</b>	<b>452,928</b>	<b>637,181</b>	<b>736,706</b>
<b>FUND BALANCE AS % OF EXPENDITURES</b>	<b>42.45%</b>	<b>49.37%</b>	<b>44.67%</b>	<b>62.82%</b>	<b>72.55%</b>
No Formal Fund Balance Exists for this Fund					

**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.

**83 - FIRE STATIONS FUND**

**REVENUES**

Object - Description	Line Detail	FY2021 Actuals	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Revised Budget	FY2024 Adopted Budget
40083 - PTAX - FIRE STATIONS DEBT		959,216	1,011,899	1,013,875	1,013,875	1,014,977
47722 - IPRIME PMA INT EARNINGS		4,907	79,172	12,000	135,000	100,000
	<b>Grand Total</b>	<b>964,123</b>	<b>1,091,071</b>	<b>1,025,875</b>	<b>1,148,875</b>	<b>1,114,977</b>

**83 - FIRE STATIONS FUND**

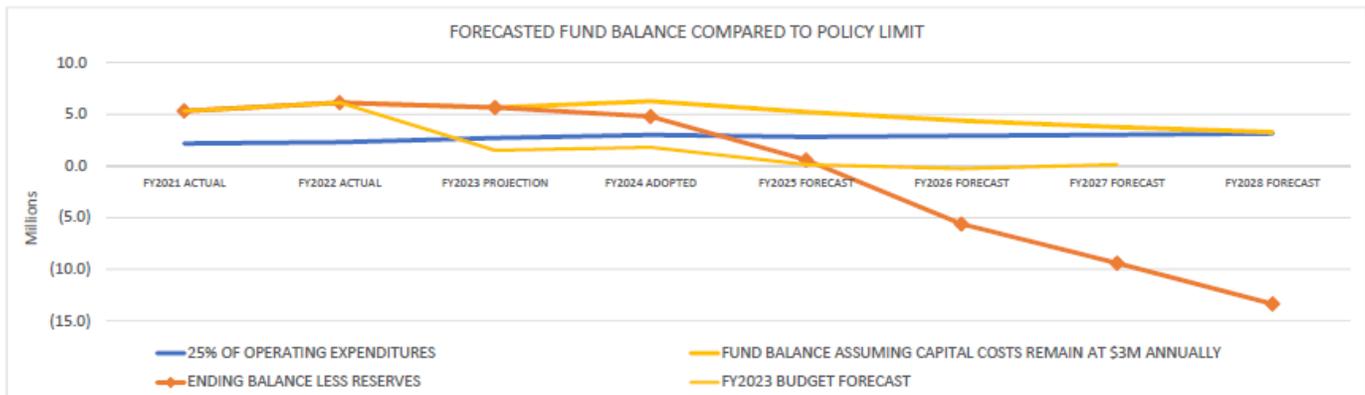
**EXPENDITURES**

Object - Description	Line Detail	FY2021 Actuals	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Revised Budget	FY2024 Adopted Budget
54211 - PAYING AGENT FEES		475	-	-	475	475
60010 - BUILDING IMPROVEMENTS		203	3,654	-	-	-
70100 - PRINCIPAL PAYMENTS		492,925	515,446	535,448	535,448	557,969
70110 - INTEREST		518,748	499,044	478,427	478,427	457,008
	<b>Grand Total</b>	<b>1,012,351</b>	<b>1,018,144</b>	<b>1,013,875</b>	<b>1,014,350</b>	<b>1,015,452</b>

## 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 the City of Chicago Lake Michigan and maintaining the underground utility system.

UTILITIES FUND	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 REVISED	FY2023 PROJECTION	FY2024 ADOPTED	FY2025 FORECAST	FY2026 FORECAST	FY2027 FORECAST	FY2028 FORECAST
<b>BEGINNING BALANCE</b>	<b>15,055,030</b>	<b>5,312,610</b>	<b>3,604,011</b>	<b>6,106,704</b>	<b>7,801,092</b>	<b>5,356,967</b>	<b>570,098</b>	<b>(5,627,072)</b>	<b>(9,408,873)</b>
<b>REVENUES</b>									
WATER SERVICE	7,876,182	7,809,054	8,010,000	7,911,582	8,442,633	9,016,552	9,404,337	9,818,194	10,240,458
SEWER SERVICE	2,353,852	2,351,704	2,450,000	2,318,780	2,550,658	2,747,059	2,895,400	3,048,856	3,204,348
STORMWATER SERVICE	873,182	897,215	900,000	897,215	920,000	1,104,000	1,171,344	1,240,453	1,240,453
FEES & PENALTIES	226,068	41,188	278,000	85,271	175,300	179,050	182,988	187,122	191,463
GRANTS (1X IN NATURE)	13,073	13,141	-	-	1,780,000	-	-	-	-
INVESTMENT EARNINGS	(2,028)	39,236	2,000	95,000	95,000	95,000	95,000	95,000	95,000
MISCELLANEOUS INCOME	32,591	15,821	41,000	9,560	22,500	22,500	22,500	22,500	22,500
TRANSFER FROM OTHER FUNDS	-	-	3,000,000	3,000,000	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>11,372,920</b>	<b>11,167,359</b>	<b>14,681,000</b>	<b>14,317,408</b>	<b>13,986,091</b>	<b>13,164,161</b>	<b>13,771,569</b>	<b>14,412,125</b>	<b>14,994,222</b>
<b>EXPENDITURES</b>									
<b>ADMINISTRATION:</b>									
SALARIES	253,249	274,231	256,607	276,735	298,826	307,505	322,776	338,807	355,635
BENEFITS	51,719	52,947	49,276	51,091	94,923	68,084	71,480	75,046	78,790
IMRF	38,396	33,081	23,360	25,655	25,514	26,790	28,129	29,536	31,012
CONTRACTUAL SERVICES	131,636	137,393	135,600	141,560	142,600	147,876	153,348	159,021	164,905
SUPPLIES	-	-	500	-	500	519	538	558	578
INTERNAL SERVICE CHARGEBACKS	965,125	1,017,111	1,110,277	1,110,277	1,215,418	1,215,233	1,215,233	1,215,233	1,215,233
ADMINISTRATIVE FEES	825,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000
DEBT SERVICE	202,900	193,351	476,176	476,176	476,789	478,072	476,077	476,376	476,376
<b>WATER OPERATIONS:</b>									
SALARIES	472,167	528,275	696,970	576,592	624,356	625,250	655,312	686,878	720,022
BENEFITS	112,003	118,527	135,073	125,705	224,728	151,166	158,633	166,473	174,705
IMRF	73,567	67,199	63,807	50,629	47,153	49,511	51,986	54,585	57,315
LAKE MICHIGAN WATER	3,758,917	3,808,082	4,299,750	4,199,750	4,414,737	4,635,474	4,867,248	5,110,610	5,366,140
CONTRACTUAL SERVICES	395,846	456,155	866,106	877,975	975,774	623,003	646,054	669,958	694,746
SUPPLIES	155,180	157,362	257,650	254,725	272,300	281,573	291,162	301,079	311,336
CAPITAL	(0)	590,747	725,000	942,000	1,427,000	3,522,228	4,644,464	4,247,707	1,657,958
<b>SEWER OPERATIONS:</b>									
SALARIES	430,367	565,608	535,694	570,264	606,733	628,944	659,442	691,464	725,084
BENEFITS	130,587	154,096	155,486	159,110	273,056	162,731	170,747	179,163	187,997
IMRF	74,836	69,621	48,722	50,751	49,712	52,198	54,807	57,548	60,425
CONTRACTUAL SERVICES	130,302	157,819	197,300	239,677	324,619	238,115	246,925	256,061	265,536
SUPPLIES	47,699	54,116	87,100	74,800	67,950	70,337	72,809	75,368	78,017
CAPITAL	0	540,026	1,100,000	512,000	775,000	1,880,000	2,040,000	1,540,000	1,830,000
<b>STORMWATER OPERATIONS:</b>									
SALARIES	174,485	181,564	204,187	213,387	208,835	194,763	201,969	209,442	217,192
BENEFITS	78,708	79,429	80,430	81,348	134,407	67,295	69,785	72,367	75,045
IMRF	26,716	22,868	18,963	18,448	15,967	16,558	17,170	17,806	18,465
CONTRACTUAL SERVICES	86,929	95,522	241,000	253,250	521,519	229,715	238,215	247,029	256,169
SUPPLIES	23,876	33,594	44,375	45,115	36,800	38,091	39,428	40,812	42,244
CAPITAL	0	84,540	1,426,500	396,000	2,275,000	1,340,000	1,675,001	375,001	2,975,004
<b>TOTAL EXPENDITURES</b>	<b>8,640,209</b>	<b>10,373,265</b>	<b>14,135,909</b>	<b>12,623,020</b>	<b>16,430,216</b>	<b>17,951,029</b>	<b>19,968,739</b>	<b>18,193,926</b>	<b>18,935,927</b>
<b>ENDING BALANCE</b>	<b>17,787,741</b>	<b>6,106,704</b>	<b>4,149,102</b>	<b>7,801,092</b>	<b>5,356,967</b>	<b>570,098</b>	<b>(5,627,072)</b>	<b>(9,408,873)</b>	<b>(13,350,578)</b>
<b>RESERVES:</b>									
ACCOUNTING: NON-BUDGETARY (EX. DEPRECIATION, OPEB)	(12,475,131)	-	-	-	-	-	-	-	-
ARPA PARALLEL FUNDS:									
WATER MAIN REPLACEMENT 3000 KIRCHOFF RD	-	-	(3,000,000)	(3,000,000)	(2,161,156)	(586,156)	-	-	-
EMERGENCY WATER MAIN REPAIR KIRCHOFF RD	-	-	-	313,164	-	-	-	-	-
WATER MAIN EXTENSION EAST FRONTAGE RD	-	-	-	356,056	-	-	-	-	-
BOOSTER STATION QUENTIN JAWA RECEIVING STATION	-	-	-	169,624	-	-	-	-	-
WATER MAIN REPLACEMENT VERMONT	-	-	-	-	75,000	586,156	-	-	-
	-	-	-	-	1,500,000	-	-	-	-
<b>ENDING BALANCE LESS RESERVES</b>	<b>5,312,610</b>	<b>6,106,704</b>	<b>1,149,102</b>	<b>5,639,936</b>	<b>4,770,811</b>	<b>570,098</b>	<b>(5,627,072)</b>	<b>(9,408,873)</b>	<b>(13,350,578)</b>
<b>FUND BALANCE AS % OF EXPENDITURES</b>	<b>62.97%</b>	<b>68.12%</b>	<b>11.04%</b>	<b>54.77%</b>	<b>41.57%</b>	<b>5.31%</b>	<b>-50.54%</b>	<b>-81.43%</b>	<b>-111.29%</b>
Fund Balance Policy to Maintain at Least 25% of Operating Expenditures									



**20 - UTILITIES FUND**

**REVENUES**

<b>Object - Description</b>	<b>Line Detail</b>	<b>FY2021 Actuals</b>	<b>FY2022 Actuals</b>	<b>FY2023 Adopted Budget</b>	<b>FY2023 Revised Budget</b>	<b>FY2024 Adopted Budget</b>
43636 - GRANT		13,073	13,141	-	-	1,780,000
	<i>Meadowbrook Storm Sewer</i>					795,000
	<i>MW Industrial Drainage ARPA Cook County Grant</i>					175,000
	<i>Park St Storm Sewer</i>					810,000
46524 - WATER METER RENTAL/SALES		29,384	8,399	35,000	8,000	20,000
46542 - PENALTIES		-	34,938	75,000	75,000	75,000
46610 - TAP ON FEES - WATER		123,700	6,250	125,000	5,000	50,000
46612 - TAP ON FEES - SEWER		102,368	-	75,000	5,000	50,000
46630 - TURN ON FEES		-	-	3,000	271	300
46720 - WATER SERVICE - UNBILLED		9,869	8,518	10,000	8,458	10,000
46751 - WATER SERVICE		7,866,313	7,800,536	8,000,000	7,903,124	8,432,633
46752 - SEWER SERVICE		2,353,852	2,351,704	2,450,000	2,318,780	2,550,658
46753 - STORM WATER SERVICE		873,182	897,215	900,000	897,215	920,000
47710 - INVESTMENT EARNINGS		(3,197)	39,236	1,000	95,000	95,000
47721 - 2019 BOND INTEREST EARNINGS		1,169	-	1,000	-	-
48790 - MISCELLANEOUS INCOME		2,570	1,699	5,000	60	1,000
48792 - REIMBURSEMENTS		636	5,723	1,000	1,500	1,500
49901 - TSR FROM GENERAL		-	-	3,000,000	3,000,000	-
	<b>Grand Total</b>	<b>11,372,920</b>	<b>11,167,359</b>	<b>14,681,000</b>	<b>14,317,408</b>	<b>13,986,091</b>

**20 - UTILITIES FUND**

**EXPENDITURES**

<b>Object - Description</b>	<b>Line Detail</b>	<b>FY2021 Actuals</b>	<b>FY2022 Actuals</b>	<b>FY2023 Adopted Budget</b>	<b>FY2023 Revised Budget</b>	<b>FY2024 Adopted Budget</b>
<b>20202000 - UTILITIES FINANCE ADMINISTRATION</b>						
50010 - SALARIES AND WAGES		247,642	253,856	256,107	254,856	288,826
50020 - OVERTIME		5,607	20,375	500	21,000	10,000
51041 - SICK LEAVE BUYBACK		-	-	-	879	905
51050 - POST EMPLOYMENT HEALTH PLAN		826	1,183	879	879	879
52061 - RETIREMENT PLAN CONTRIBUTION		38,396	33,081	23,360	25,655	25,514
52065 - FICA CONTRIBUTION		18,923	20,588	19,288	21,103	20,521
52130 - GROUP HEALTH INSURANCE		31,971	31,176	29,109	29,109	72,618
54040 - ADMINISTRATIVE FEES		825,000	900,000	900,000	900,000	900,000
54210 - BANK FEES		82,181	84,998	90,000	90,000	90,000
54211 - PAYING AGENT FEES		475	-	485	485	485
54270 - PRINTING AND DUPLICATING		-	2,600	2,600	2,600	2,600
54275 - VEHICLE MAINTENANCE CHARGEBACK		240,000	240,386	264,945	264,945	237,535
54280 - LIABILITY INSURANCE CHARGEBACK		150,000	150,000	22,883	22,883	36,880
54285 - VEHICLE REPLACEMENT CHARGEBACK		350,000	400,000	305,223	305,223	305,223
54286 - EQUIPMENT CHARGEBACK		55,125	56,725	218,887	218,887	218,887
54295 - BUILDING & LAND CHARGEBACK		170,000	170,000	298,339	298,339	416,408
54310 - POSTAGE		27,372	28,958	28,000	28,000	28,000
54610 - PROFESSIONAL SERVICES		22,082	20,837	15,000	20,960	22,000
56210 - OFFICE SUPPLIES		-	-	500	-	500
70100 - PRINCIPAL PAYMENTS		(0)	(1)	290,101	290,101	300,346
	<i>2019 Bond - Matures FY 2039; 49.86% of debt</i>					167,031
	<i>IEPA Loan - Sewer</i>					68,568
	<i>IEPA Loan - Water</i>					64,747
70110 - INTEREST		202,425	193,352	185,590	185,590	176,443
	<i>2019 Bond - Matures FY 2039; 49.86% of debt</i>					145,392
	<i>IEPA Loan - Sewer</i>					14,918
	<i>IEPA Loan - Water</i>					16,133
<b>20705030 - WATER OPERATIONS</b>						
50010 - SALARIES AND WAGES		418,565	472,945	600,567	499,396	550,356
50015 - SEASONAL SALARIES AND WAGES		-	5,680	24,000	12,000	24,000
50020 - OVERTIME		49,845	47,323	70,000	60,000	50,000
51041 - SICK LEAVE BUYBACK		3,756	2,327	2,403	5,196	5,352
51050 - POST EMPLOYMENT HEALTH PLAN		4,284	4,637	5,196	5,196	5,196
52061 - RETIREMENT PLAN CONTRIBUTION		73,567	67,199	63,807	50,629	47,153
52065 - FICA CONTRIBUTION		36,521	40,839	51,933	42,565	37,799

Object - Description	Line Detail	FY2021 Actuals	FY2022 Actuals	FY2023 Adopted	FY2023	FY2024
				Budget	Revised Budget	Adopted Budget
52130 - GROUP HEALTH INSURANCE		71,198	73,052	77,944	77,944	176,381
53090 - PHYSICAL EXAMS		4,886	2,272	4,300	2,900	2,900
	<i>CDL Random Drug Testing</i>					750
	<i>Hearing Conservation Testing</i>					750
	<i>Physical Exams- New Hires</i>					1,400
53110 - PROFESSIONAL DEVELOPMENT		6,381	3,154	11,400	8,650	9,000
	<i>APWA Expo/ Conference/Events</i>					1,900
	<i>AWWA Training</i>					3,000
	<i>IPSI/MAPSI Training</i>					1,650
	<i>Operator Certification Training</i>					3,000
	<i>Reduction to budget</i>					(3,050)
	<i>Tuition Reimbursement</i>					2,500
54250 - TRAVEL AND LODGING		658	1,410	2,500	2,200	7,700
54270 - PRINTING AND DUPLICATING		1,135	3,359	3,500	2,500	3,700
54290 - UTILITIES		89,382	117,861	106,100	154,600	154,600
54300 - TELECOMMUNICATIONS		28,356	22,848	29,300	29,300	36,800
54310 - POSTAGE		425	180	1,300	650	650
54610 - PROFESSIONAL SERVICES		138,677	193,177	193,000	179,375	605,519
54620 - RENTAL AND LEASE PURCHASE		-	-	900	2,150	2,250
54630 - DUES AND SUBSCRIPTIONS		1,171	1,766	4,000	2,400	2,405
54640 - OUTSIDE REPAIR AND MAINTENANCE		114,135	106,217	139,750	481,250	138,250
54900 - DISPOSAL / DEBRIS AND WASTE		10,640	3,910	14,000	12,000	12,000
56100 - SUPPLIES UNIFORMS & CLOTHING		4,581	4,187	6,000	6,000	6,750
56220 - OPERATING SUPPLIES		21,989	27,490	51,500	54,650	60,000
56230 - SMALL TOOLS AND EQUIPMENT		5,695	8,595	29,250	27,000	22,850
56240 - BOOKS AND PUBLICATIONS		-	143	500	-	300
56600 - LAKE MICHIGAN WATER		3,758,917	3,808,082	4,299,750	4,199,750	4,414,737
57280 - REPAIR & MAINTENANCE SUPPLIES		122,915	116,946	170,400	167,075	182,400
60010 - BUILDING IMPROVEMENTS		-	-	-	7,000	7,000
60020 - IMPROVEMENTS NOT TO BUILDINGS		(0)	590,747	725,000	935,000	1,420,000
<b>20705035 - SEWER OPERATIONS</b>						
50010 - SALARIES AND WAGES		403,348	534,540	462,286	513,705	558,733
50015 - SEASONAL SALARIES AND WAGES		2,292	-	16,000	12,000	18,000
50020 - OVERTIME		22,440	28,730	55,000	40,000	30,000
51041 - SICK LEAVE BUYBACK		2,287	2,338	2,408	4,559	4,696
51050 - POST EMPLOYMENT HEALTH PLAN		3,935	3,110	4,559	4,559	4,559
52061 - RETIREMENT PLAN CONTRIBUTION		74,836	69,621	48,722	50,751	49,712
52065 - FICA CONTRIBUTION		36,369	40,930	39,041	42,665	39,781
52130 - GROUP HEALTH INSURANCE		90,283	110,056	111,886	111,886	224,020
53110 - PROFESSIONAL DEVELOPMENT		2,900	6,966	8,800	3,050	8,000
54290 - UTILITIES		-	475	-	-	-
54300 - TELECOMMUNICATIONS		-	1,769	2,500	2,500	2,500
54610 - PROFESSIONAL SERVICES		71,135	80,467	101,000	119,000	207,619
54620 - RENTAL AND LEASE PURCHASE		-	-	-	-	2,500
54640 - OUTSIDE REPAIR AND MAINTENANCE		50,852	64,451	75,000	104,175	95,000
54900 - DISPOSAL / DEBRIS AND WASTE		5,415	3,691	10,000	10,952	9,000
56100 - SUPPLIES UNIFORMS & CLOTHING		4,974	6,805	7,600	7,100	7,650
56220 - OPERATING SUPPLIES		26,284	17,474	31,500	29,300	31,500
56230 - SMALL TOOLS AND EQUIPMENT		5,928	10,940	18,500	18,500	13,000
57280 - REPAIR & MAINTENANCE SUPPLIES		10,512	18,896	29,500	19,900	15,800
60020 - IMPROVEMENTS NOT TO BUILDINGS		0	540,026	1,100,000	512,000	775,000
<b>20705040 - STORMWATER OPERATIONS</b>						
50010 - SALARIES AND WAGES		166,222	174,666	180,970	193,365	203,835
50015 - SEASONAL SALARIES AND WAGES		-	(331)	16,000	12,000	-
50020 - OVERTIME		6,241	5,078	5,000	5,000	5,000
51041 - SICK LEAVE BUYBACK		2,022	2,152	2,217	3,022	3,113
51050 - POST EMPLOYMENT HEALTH PLAN		2,515	2,493	3,022	3,022	3,022
52061 - RETIREMENT PLAN CONTRIBUTION		26,716	22,868	18,963	18,448	15,967
52065 - FICA CONTRIBUTION		12,839	13,276	15,176	16,094	12,720
52130 - GROUP HEALTH INSURANCE		63,353	63,660	62,232	62,232	115,552

Object - Description	Line Detail	FY2021 Actuals	FY2022 Actuals	FY2023 Adopted	FY2023	FY2024
				Budget	Revised Budget	Adopted Budget
54300 - TELECOMMUNICATIONS		-	-	500	-	-
54610 - PROFESSIONAL SERVICES		65,843	51,909	110,000	97,250	301,519
54611 - OTHER SERVICES		6,655	4,414	6,000	4,500	5,000
54640 - OUTSIDE REPAIR AND MAINTENANCE		7,306	30,515	114,500	142,000	205,000
54900 - DISPOSAL / DEBRIS AND WASTE		7,125	8,684	10,000	9,500	10,000
56100 - SUPPLIES UNIFORMS & CLOTHING		621	917	875	775	800
56220 - OPERATING SUPPLIES		15,156	11,228	18,500	21,750	20,000
56230 - SMALL TOOLS AND EQUIPMENT		2,636	2,888	4,500	4,400	5,500
57280 - REPAIR & MAINTENANCE SUPPLIES		5,463	18,562	20,500	18,190	10,500
60020 - IMPROVEMENTS NOT TO BUILDINGS		0	84,540	1,426,500	396,000	2,275,000
60030 - MACHINERY AND EQUIPMENT		-	-	-	-	-
60070 - WATERWORKS		-	-	-	-	-
	<b>Grand Total</b>	<b>8,640,209</b>	<b>10,373,265</b>	<b>13,779,853</b>	<b>12,623,020</b>	<b>16,430,216</b>

**Notes:**

- 1) The rates charged to the customers have not increased since FY2019 while the cost for supplies has significantly increased.
- 2) It was recommended to change water and sewer rates to a Fixed Scaled Meter & Modified Inclining Block. This incorporates a fixed scale meter rate structure; which customers pay a proportional fixed charge per bill based on the water meter size. Also, this would increase the number of tiers in the volumetric rate charge from the existing 2-tiers to a 5-tier plan. These changes would apply to both the water and sewer rates.
- 3) The volumetric fees for water and sewer will change from a 2-tiered plan to a 5-tiered plan (inclining block). By adding the additional tiers, the impact to the lowest water and sewer users is lessor than to those with higher volume use. As the volume increases so does the per-use charge. In the recommended rate structure, those customers using under 5,000 gallons a month have a new bottom tier that is also the lowest volumetric rate charge. Those that use 100,000 gallons or more per month can fall into one of two new tiers, 100,000 gallons to 250,000 gallons tier or the over 250,000 gallons tier. These two new tiers allow the City to charge higher volumetric rates for these users for both water and sewer.
- 4) The recommended increases to the Stormwater Management Fee will start in FY2024 through FY2027. The rate levels at \$7.70 per Equivalent Residential Unit (ERU) per month through FY2031.

**In City Water Access Fee**

Meter Size	2024	2025	2026	2027	2028	2029	2030	2031
<b>3/4-inch meter and less Rate Increase (in Dollars)</b>	<b>\$4.00</b>	<b>\$1.00</b>	<b>\$0.50</b>	<b>\$0.50</b>	<b>\$0.50</b>	<b>\$0.50</b>	<b>\$0.50</b>	<b>\$0.50</b>
3/4-inch meter and less	\$6.00	\$7.00	\$7.50	\$8.00	\$8.50	\$9.00	\$9.50	\$10.00
1-inch meter	\$10.68	\$12.46	\$13.35	\$14.24	\$15.13	\$16.02	\$16.91	\$17.80
1.5-inch meter	\$24.00	\$28.00	\$30.00	\$32.00	\$34.00	\$36.00	\$38.00	\$40.00
2-inch meter	\$42.66	\$49.77	\$53.33	\$56.88	\$60.44	\$63.99	\$67.55	\$71.10
3-inch meter	\$96.00	\$112.00	\$120.00	\$128.00	\$136.00	\$144.00	\$152.00	\$160.00
4-inch meter	\$170.64	\$199.08	\$213.30	\$227.52	\$241.74	\$255.96	\$270.18	\$284.40
6-inch meter	\$384.00	\$448.00	\$480.00	\$512.00	\$544.00	\$576.00	\$608.00	\$640.00

**In City Sewer Access Fee**

Meter Size	2024	2025	2026	2027	2028	2029	2030	2031
<b>3/4-inch meter and less Rate Increase (in Dollars)</b>	<b>\$2.00</b>	<b>\$1.00</b>	<b>\$0.50</b>	<b>\$0.50</b>	<b>\$0.50</b>	<b>\$0.50</b>	<b>\$0.50</b>	<b>\$0.50</b>
3/4-inch meter and less	\$3.00	\$4.00	\$4.50	\$5.00	\$5.50	\$6.00	\$6.50	\$7.00
1-inch meter	\$5.34	\$7.12	\$8.01	\$8.90	\$9.79	\$10.68	\$11.57	\$12.46
1.5-inch meter	\$12.00	\$16.00	\$18.00	\$20.00	\$22.00	\$24.00	\$26.00	\$28.00
2-inch meter	\$21.33	\$28.44	\$32.00	\$35.55	\$39.11	\$42.66	\$46.22	\$49.77
3-inch meter	\$48.00	\$64.00	\$72.00	\$80.00	\$88.00	\$96.00	\$104.00	\$112.00
4-inch meter	\$85.32	\$113.76	\$127.98	\$142.20	\$156.42	\$170.64	\$184.86	\$199.08
6-inch meter	\$192.00	\$256.00	\$288.00	\$320.00	\$352.00	\$384.00	\$416.00	\$448.00

**In City Water Volumetric Inclining Block Tiers**

Inclining Block Tiers		2024	2025	2026	2027	2028	2029	2030	2031
Up to 5 kgal	Rate Increases	0.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
	Volumetric Rate	\$12.36	\$12.73	\$13.11	\$13.51	\$13.91	\$14.33	\$14.76	\$15.20
5 to 15 kgal	Rate Increases	0.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%
	Volumetric Rate	\$12.36	\$12.85	\$13.37	\$13.90	\$14.46	\$15.04	\$15.64	\$16.26
15 to 100 kgal	Rate Increases	0.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
	Volumetric Rate	\$14.12	\$14.83	\$15.57	\$16.35	\$17.16	\$18.02	\$18.92	\$19.87
100 to 250 kgal	Rate Increases	0.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%
	Volumetric Rate	\$15.50	\$16.12	\$16.76	\$17.44	\$18.13	\$18.86	\$19.61	\$20.40
Over 250 kgal	Rate Increases	0.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
	Volumetric Rate	\$16.25	\$17.06	\$17.92	\$18.81	\$19.75	\$20.74	\$21.78	\$22.87

**In City Sewer Volumetric Inclining Block Tiers**

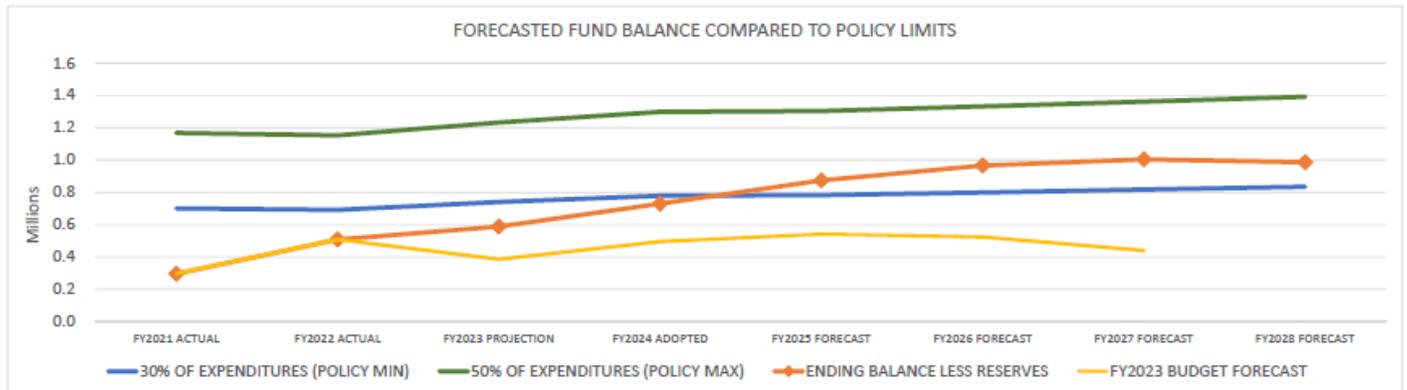
Inclining Block Tiers		2024	2025	2026	2027	2028	2029	2030	2031
Up to 5 kgal	Rate Increases	0.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
	Volumetric Rate	\$3.62	\$3.73	\$3.84	\$3.96	\$4.07	\$4.20	\$4.32	\$4.45
5 to 15 kgal	Rate Increases	0.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%
	Volumetric Rate	\$3.62	\$3.76	\$3.92	\$4.07	\$4.23	\$4.40	\$4.58	\$4.76
15 to 100 kgal	Rate Increases	0.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
	Volumetric Rate	\$4.28	\$4.49	\$4.72	\$4.95	\$5.20	\$5.46	\$5.74	\$6.02
100 to 250 kgal	Rate Increases	0.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%
	Volumetric Rate	\$5.00	\$5.20	\$5.41	\$5.62	\$5.85	\$6.08	\$6.33	\$6.58
Over 250 kgal	Rate Increases	0.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
	Volumetric Rate	\$6.00	\$6.30	\$6.62	\$6.95	\$7.29	\$7.66	\$8.04	\$8.44

Fiscal Year	Stormwater Management Fee per ERU/Month	Increase to Stormwater Management Fee
2023	\$4.76	-
2024	\$5.71	\$0.95
2025	\$6.85	\$1.14
2026	\$7.27	\$0.42
2027	\$7.70	\$0.43
2028	\$7.70	-
2029	\$7.70	-
2030	\$7.70	-
2031	\$7.70	-

## 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.

REFUSE FUND	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 REVISED	FY2023 PROJECTION	FY2024 ADOPTED	FY2025 FORECAST	FY2026 FORECAST	FY2027 FORECAST	FY2028 FORECAST
<b>BEGINNING BALANCE</b>	729,870	729,870	213,207	508,484	587,678	729,527	873,738	966,003	1,004,145
<b>REVENUES</b>									
REFUSE SERVICE	2,128,718	2,062,599	2,235,000	2,146,358	2,322,973	2,410,946	2,410,946	2,410,946	2,410,946
PENALTIES	-	7,325	5,000	15,000	20,000	20,000	20,000	20,000	20,000
RENTAL INCOME	-	-	70,000	70,000	72,100	74,263	76,491	78,786	81,149
HOST/TIPPING FEES	-	-	275,000	285,000	295,000	218,660	220,847	223,055	225,286
RECYCLING INCENTIVE	-	41,559	-	26,719	25,000	25,000	25,000	25,000	25,000
INVESTMENT EARNINGS	5	215	2,500	614	600	606	612	618	624
MISCELLANEOUS INCOME	1,029	1,501	1,100	50	1,000	1,000	1,000	1,000	1,000
TRANSFER FROM OTHER FUNDS	142,228	-	-	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>2,271,980</b>	<b>2,113,199</b>	<b>2,588,600</b>	<b>2,543,741</b>	<b>2,736,673</b>	<b>2,750,475</b>	<b>2,754,896</b>	<b>2,759,405</b>	<b>2,764,005</b>
<b>EXPENDITURES</b>									
SALARIES	273,138	284,997	326,971	323,661	353,102	363,813	381,284	399,624	418,876
BENEFITS	122,885	124,834	104,519	104,868	181,484	125,577	131,786	138,304	145,146
IMRF	41,332	35,881	30,703	29,871	35,878	37,313	38,806	40,358	41,972
DUMP FEES	495,694	546,908	535,150	583,750	583,750	605,349	627,747	650,973	675,059
RECYCLING PROGRAM	289,668	301,260	300,950	308,000	370,000	377,400	384,948	392,647	400,500
CONTRACTUAL SERVICES	17,869	23,973	30,800	27,865	26,459	28,122	29,162	30,241	31,360
SUPPLIES	6,896	8,013	4,150	3,550	5,500	5,702	5,912	6,129	6,354
INTERNAL SERVICE CHARGEBACKS	587,000	479,710	582,982	582,982	538,651	562,987	562,987	562,987	562,987
ADMINISTRATIVE FEES	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
CAPITAL	-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>2,334,483</b>	<b>2,305,575</b>	<b>2,416,225</b>	<b>2,464,547</b>	<b>2,594,824</b>	<b>2,606,263</b>	<b>2,662,631</b>	<b>2,721,263</b>	<b>2,782,255</b>
<b>ENDING BALANCE</b>	<b>667,366</b>	<b>537,495</b>	<b>385,582</b>	<b>587,678</b>	<b>729,527</b>	<b>873,738</b>	<b>966,003</b>	<b>1,004,145</b>	<b>985,895</b>
<b>RESERVES:</b>									
ACCOUNTING: NON-BUDGETARY (EX. DEPRECIATION, OPEB)	(371,418)	(29,011)	-	-	-	-	-	-	-
<b>ENDING BALANCE LESS RESERVES</b>	<b>295,948</b>	<b>508,484</b>	<b>385,582</b>	<b>587,678</b>	<b>729,527</b>	<b>873,738</b>	<b>966,003</b>	<b>1,004,145</b>	<b>985,895</b>
<b>FUND BALANCE AS % OF EXPENDITURES</b>	<b>12.68%</b>	<b>22.05%</b>	<b>15.96%</b>	<b>23.85%</b>	<b>28.11%</b>	<b>33.52%</b>	<b>36.28%</b>	<b>36.90%</b>	<b>35.44%</b>
Fund Balance Policy Range Between 30% to 50% of Expenditures									



**Notes:**

- 1) The rates charged to the customers have not changed since FY2014 while the cost for supplies has increased significantly.
- 2) The City engaged with the University of Illinois at Chicago's College of Urban Planning and Public Affairs (UIC) graduate students. These students were tasked with looking at various areas of the Fiscal Stability Plan and one specific area was a Refuse Fund Analysis. This Analysis identified the need for an increase to the refuse rates. Staff provided City Council an opportunity to balance the Refuse Budget with different rates to reach their comfort level for fund balance. The outcome to balance the fund, is recommended to increase by \$2.50 per month, penalties to increase by 1%, and to add a Senior discount of 10% to rates.

16 - REFUSE FUND		REVENUES				
Object - Description	Line Detail	FY2021 Actuals	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Revised Budget	FY2024 Adopted Budget
46542 - PENALTIES		-	7,325	5,000	15,000	20,000
	<i>FY24 Penalties increase to 11%</i>					20,000
46640 - SPECIAL SVC		750	408	500	50	500
46645 - SPECIAL SVC - BRUSH PICK UP		-	-	100	-	-
46755 - REFUSE SERVICE		2,128,718	2,062,599	2,235,000	2,146,358	2,322,973
	<i>FY24: Assumes \$2.50 increase with senior discount</i>					2,322,973
46789 - HOST/TIPPING FEES		-	-	275,000	285,000	295,000
	<i>Host/Tipping Fees 1% increase for FY24</i>					295,000
47710 - INVESTMENT EARNINGS		5	215	2,500	614	600
48785 - RENTAL INCOME		-	-	70,000	70,000	72,100
48790 - MISCELLANEOUS INCOME		279	1,093	500	-	500
48795 - RECYCLING INCENTIVE		-	41,559	-	26,719	25,000
49901 - TSR FROM GENERAL		142,228	-	-	-	-
	<b>Grand Total</b>	<b>2,271,980</b>	<b>2,113,199</b>	<b>2,588,600</b>	<b>2,543,741</b>	<b>2,736,673</b>

16 - REFUSE FUND		EXPENDITURES				
Object - Description	Line Detail	FY2021 Actuals	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Revised Budget	FY2024 Adopted Budget
<b>16202000 - REFUSE FINANCE ADMINISTRATION</b>						
54040 - ADMINISTRATIVE FEES		500,000	500,000	500,000	500,000	500,000
54210 - BANK FEES		5,886	16,190	15,000	15,000	15,000
54275 - VEHICLE MAINTENANCE CHARGEBACK		205,000	202,005	222,644	222,644	136,123
54280 - LIABILITY INSURANCE CHARGEBACK		80,000	80,000	12,204	12,204	19,669
54285 - VEHICLE REPLACEMENT CHARGEBACK		185,000	100,000	76,305	76,305	76,305
54286 - EQUIPMENT CHARGEBACK		47,000	47,705	184,081	184,081	184,081
54295 - BUILDING & LAND CHARGEBACK		70,000	50,000	87,748	87,748	122,473
54310 - POSTAGE		5,158	5,643	5,000	5,640	5,659
54610 - PROFESSIONAL SERVICES		6,201	2,140	3,000	3,000	3,000
<b>16705045 - REFUSE OPERATIONS</b>						
50010 - SALARIES AND WAGES		267,853	277,934	305,971	312,189	329,586
50015 - SEASONAL SALARIES AND WAGES		-	-	16,000	-	12,000
50020 - OVERTIME		5,286	7,063	5,000	10,000	10,000
51041 - SICK LEAVE BUYBACK		-	-	-	1,472	1,516
51050 - POST EMPLOYMENT HEALTH PLAN		1,259	1,351	1,472	1,472	1,472
52061 - RETIREMENT PLAN CONTRIBUTION		41,332	35,881	30,703	29,871	35,878
52065 - FICA CONTRIBUTION		19,677	20,655	24,222	24,571	28,379
52130 - GROUP HEALTH INSURANCE		101,949	102,828	78,825	78,825	151,633
53110 - PROFESSIONAL DEVELOPMENT		625	-	4,300	3,125	2,000
	<i>IPSI/MAPSI/Professional Dev. Seminars</i>					1,500
						500
54225 - DUMP FEES		495,694	546,908	535,150	583,750	583,750
	<i>Landscape Waste</i>					66,000
	<i>Refuse Disposal</i>					477,750
	<i>SWANCC True Up</i>					40,000
54250 - TRAVEL AND LODGING		-	-	1,000	700	800
54270 - PRINTING AND DUPLICATING		-	-	500	400	-
54300 - TELECOMMUNICATIONS		-	-	500	-	-
54611 - OTHER SERVICES		-	-	1,500	-	-
54615 - RECYCLING PROGRAM		289,668	301,260	300,950	308,000	370,000
	<i>Flood Brothers Cart Rental</i>					63,000
	<i>Recycling Collection</i>					307,000
56100 - SUPPLIES UNIFORMS & CLOTHING		2,002	1,776	3,400	2,800	2,800
56220 - OPERATING SUPPLIES		4,813	5,949	400	400	2,400
	<i>Container Replacement 2YD</i>					2,400
56230 - SMALL TOOLS AND EQUIPMENT		81	288	350	350	300
	<b>Grand Total</b>	<b>2,334,483</b>	<b>2,305,575</b>	<b>2,416,225</b>	<b>2,464,547</b>	<b>2,594,824</b>

## 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 changed here, including fuel purchases. [Compensated absences are attributed here during the audit].

GARAGE FUND (14)	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 REVISED	FY2023 PROJECTION	FY2024 ADOPTED
<b>BEGINNING BALANCE</b>	<b>1,474,321</b>	<b>1,519,970</b>	<b>1,230,626</b>	<b>1,536,369</b>	<b>1,575,714</b>
<b>REVENUES</b>					
CHARGE FOR SERVICES	1,561,129	1,512,393	1,648,096	1,650,096	1,708,214
INVESTMENT EARNINGS	-	-	25	-	-
MISCELLANEOUS INCOME	-	5,302	5,500	10,583	5,425
<b>TOTAL REVENUES</b>	<b>1,561,129</b>	<b>1,517,695</b>	<b>1,653,621</b>	<b>1,660,679</b>	<b>1,713,639</b>
<b>EXPENDITURES</b>					
SALARIES	384,380	251,718	291,343	289,149	427,223
BENEFITS	89,952	80,171	72,987	72,633	145,398
IMRF	59,063	41,012	27,371	26,767	35,218
CONTRACTUAL SERVICES	68,902	101,944	115,500	114,051	112,010
SUPPLIES	410,158	523,076	515,350	508,700	503,575
INTERNAL SERVICE CHARGEBACKS	203,025	203,375	310,034	310,034	406,822
ADMINISTRATIVE FEE	300,000	300,000	300,000	300,000	300,000
<b>TOTAL EXPENDITURES</b>	<b>1,515,480</b>	<b>1,501,296</b>	<b>1,632,585</b>	<b>1,621,334</b>	<b>1,930,246</b>
<b>ENDING BALANCE</b>	<b>1,519,970</b>	<b>1,536,369</b>	<b>1,251,662</b>	<b>1,575,714</b>	<b>1,359,107</b>
<b>RESERVES:</b>					
ACCOUNTING: NON-BUDGETARY (EX. DEPRECIATION, OPEB)					
<b>ENDING BALANCE LESS RESERVES</b>	<b>1,519,970</b>	<b>1,536,369</b>	<b>1,251,662</b>	<b>1,575,714</b>	<b>1,359,107</b>
<b>FUND BALANCE RANGE</b>	<b>\$1.0M-\$1.5M</b>	<b>\$1.0M-\$1.5M</b>	<b>\$1.0M-\$1.5M</b>	<b>\$1.0M-\$1.5M</b>	<b>\$1.0M-\$1.5M</b>
Fund Balance Policy is a range of \$1.0M to \$1.5M annually					

**Notes:**

- 1) FY 2024 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.

14 - GARAGE FUND

REVENUES

Object - Description	Line Detail	FY2021 Actuals	FY2022 Actuals	FY2023 Adopted	FY2023	FY2024
				Budget	Revised Budget	Adopted Budget
46540 - SERVICE FEES - PARK DIST		18,629	30,679	15,000	17,000	17,500
46901 - SVC CHARGEBACK - GENERAL		937,500	939,323	1,035,290	1,035,290	992,547
46916 - SVC CHARGEBACK - REFUSE		205,000	202,005	222,644	222,644	136,123
46920 - SVC CHARGEBACK - UTILITIES		240,000	240,386	264,945	264,945	237,535
46961 - SVC CHARGEBACK - LOCAL ROADS		160,000	100,000	110,217	110,217	324,509
47710 - INVESTMENT EARNINGS		-	-	25	-	-
48790 - MISCELLANEOUS INCOME		-	-	500	-	-
48792 - REIMBURSEMENTS		-	5,302	5,000	10,583	5,425
<b>Grand Total</b>		<b>1,561,129</b>	<b>1,517,695</b>	<b>1,653,621</b>	<b>1,660,679</b>	<b>1,713,639</b>

14 - GARAGE FUND

EXPENDITURES

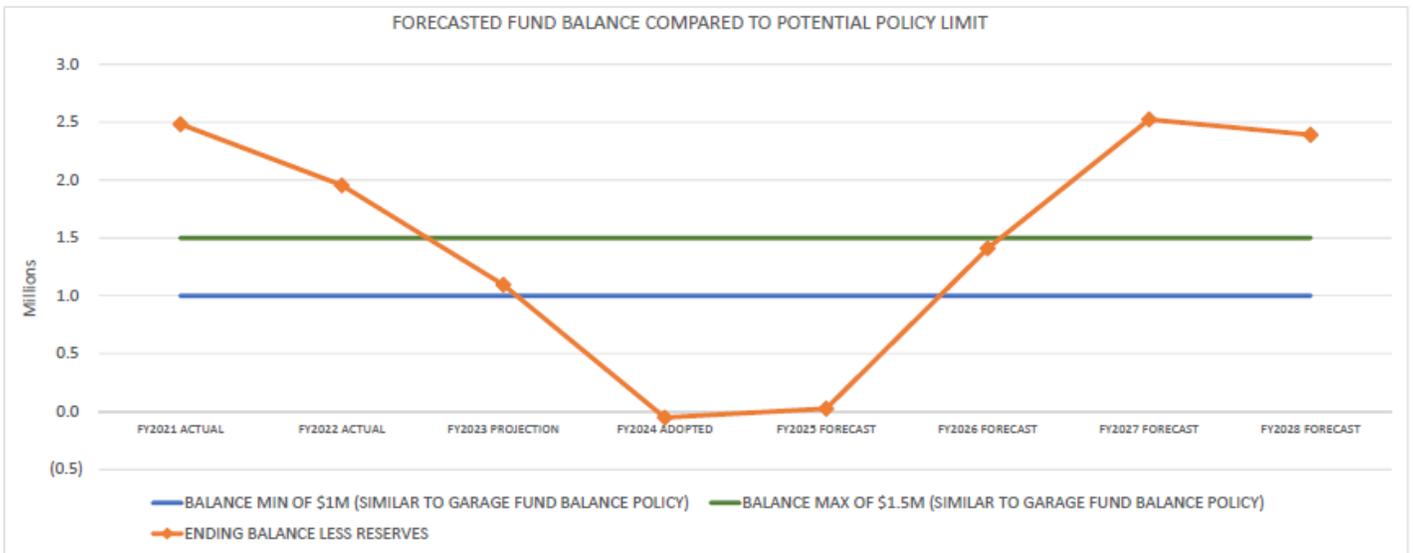
Object - Description	Line Detail	FY2021 Actuals	FY2022 Actuals	FY2023 Adopted	FY2023	FY2024
				Budget	Revised Budget	Adopted Budget
50010 - SALARIES AND WAGES		377,556	241,894	280,343	276,820	414,854
50020 - OVERTIME		6,824	9,824	11,000	11,000	11,000
51041 - SICK LEAVE BUYBACK		-	-	-	1,329	1,369
51050 - POST EMPLOYMENT HEALTH PLAN		4,077	1,825	1,329	1,329	1,329
52061 - RETIREMENT PLAN CONTRIBUTION		59,063	41,012	27,371	26,767	35,218
52065 - FICA CONTRIBUTION		29,442	24,911	22,372	22,018	29,203
52130 - GROUP HEALTH INSURANCE		56,433	53,435	49,286	49,286	114,866
53110 - PROFESSIONAL DEVELOPMENT		3,959	1,925	10,000	8,500	8,500
	<i>Fleet Software Training</i>					5,000
	<i>CFA Training</i>					2,500
	<i>Cummins Training</i>					1,000
	<i>Ford Diagnostic Training</i>					300,000
54040 - ADMINISTRATIVE FEES		300,000	300,000	300,000	300,000	300,000
54250 - TRAVEL AND LODGING		625	2,502	2,000	750	2,000
	<i>MAPSI Training Truck and Equipment Show, Sno Conference</i>					2,000
54270 - PRINTING AND DUPLICATING		-	-	3,500	-	-
54280 - LIABILITY INSURANCE CHARGEBACK		25,000	25,000	3,814	3,814	6,147
54285 - VEHICLE REPLACEMENT CHARGEBACK		31,000	31,000	23,655	23,655	23,655
54286 - EQUIPMENT CHARGEBACK		11,025	11,375	43,893	43,893	43,893
54295 - BUILDING & LAND CHARGEBACK		136,000	136,000	238,672	238,672	333,127
54300 - TELECOMMUNICATIONS		-	322	250	551	560
54610 - PROFESSIONAL SERVICES		12,524	19,758	18,000	18,150	19,200
	<i>CFA Fleet Software Support</i>					3,200
	<i>Haist Inspections</i>					1,200
	<i>Oil Fuel &amp; Antifreeze Disposal</i>					2,000
	<i>Parts Washer</i>					1,500
	<i>Safety Lane Inspections</i>					4,500
	<i>Vehicle Fire Ext Inspections</i>					1,750
	<i>Vehicle Lift Inspections</i>					1,800
	<i>Vehicle Radio Testing &amp; Service</i>					3,250
54611 - OTHER SERVICES		-	-	-	-	-
54620 - RENTAL AND LEASE PURCHASE		-	-	-	-	-
54630 - DUES AND SUBSCRIPTIONS		1,682	1,530	1,750	2,100	1,750
	<i>Diagnostic All Data</i>					1,500
	<i>Municipal Fleet Mgr Membership</i>					250
54640 - OUTSIDE REPAIR AND MAINTENANCE		50,112	75,908	80,000	84,000	80,000
	<i>Chassis Repairs</i>					12,350
	<i>Fire Veh Equip &amp; Repairs</i>					19,250
	<i>Heavy Equipment Repairs</i>					12,350
	<i>Major Engine Repairs</i>					10,350
	<i>Police Veh Equip &amp; Repairs</i>					15,350
	<i>Shop &amp; Small Equip Repair</i>					10,350
56100 - SUPPLIES UNIFORMS & CLOTHING		2,892	3,068	6,800	3,100	3,550
	<i>Safety Equipment</i>					600
	<i>Uniforms</i>					2,950
56220 - OPERATING SUPPLIES		3,729	2,845	6,000	5,500	5,000
	<i>Chemicals and Cleaners</i>					1,000
	<i>Oil Dry</i>					500
	<i>Shop Pressure Washer Supplies</i>					500
	<i>Shop Rag Service</i>					1,000
	<i>Shop Supplies</i>					1,000
	<i>Soap &amp; Degreaser Supplies</i>					1,000

<b>Object - Description</b>	<b>Line Detail</b>	<b>FY2021 Actuals</b>	<b>FY2022 Actuals</b>	<b>FY2023 Adopted Budget</b>	<b>FY2023 Revised Budget</b>	<b>FY2024 Adopted Budget</b>
56230 - SMALL TOOLS AND EQUIPMENT		6,886	7,598	16,550	14,600	15,100
	<i>Diagnostic Software Updates</i>					4,000
	<i>R1234YF AC Charging Station</i>					8,000
	<i>Shop Tools</i>					2,050
	<i>Tool Allowance</i>					1,050
56240 - BOOKS AND PUBLICATIONS		-	-	500	-	-
56250 - GASOLINE/FUEL		251,385	342,895	317,000	317,000	311,425
	<i>Diesel</i>					105,750
	<i>Gasoline</i>					190,175
	<i>Outside Fuel Purchases</i>					15,000
	<i>Propane</i>					500
56255 - TIRES		25,891	34,228	41,000	41,000	41,000
	<i>Heavy Duty Truck</i>					22,000
	<i>Mounting &amp; Repair Supplies</i>					2,000
	<i>Off Road Equipment</i>					8,000
	<i>Sedan &amp; Light Truck</i>					8,000
	<i>Tire Disposal Fee</i>					1,000
57280 - REPAIR & MAINTENANCE SUPPLIES		119,375	132,441	127,500	127,500	127,500
	<i>Batteries</i>					9,000
	<i>Belts/Hoses/Water Pumps</i>					1,000
	<i>Drive Train</i>					4,000
	<i>Engine &amp; Equipment Filters</i>					12,000
	<i>Engine Fluids &amp; Lubricants</i>					24,000
	<i>Equipment Repairs</i>					12,000
	<i>Fabrication Supplies &amp; Steel</i>					4,000
	<i>Hardware &amp; Shop Supplies</i>					7,500
	<i>Heavy Truck &amp; Plow Parts</i>					17,000
	<i>Light Truck &amp; Car Repair Parts</i>					15,000
	<i>Lights &amp; Bulbs</i>					4,000
	<i>Suspension &amp; Steering Repairs</i>					15,000
	<i>Welding Supplies</i>					3,000
	<b>Grand Total</b>	<b>1,515,480</b>	<b>1,501,296</b>	<b>1,632,585</b>	<b>1,621,334</b>	<b>1,930,246</b>

## 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.

VEHICLE & EQUIPMENT FUND	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 REVISED	FY2023 PROJECTION	FY2024 ADOPTED	FY2025 FORECAST	FY2026 FORECAST	FY2027 FORECAST	FY2028 FORECAST
<b>BEGINNING BALANCE</b>	<b>1,342,848</b>	<b>2,969,778</b>	<b>1,757,299</b>	<b>1,954,716</b>	<b>1,094,100</b>	<b>(53,254)</b>	<b>24,245</b>	<b>1,409,554</b>	<b>2,523,631</b>
<b>REVENUES</b>									
INTERNAL SERVICE CHARGEBACKS	1,600,800	1,484,206	2,003,678	2,003,678	2,168,646	2,168,646	2,168,646	2,168,646	2,168,646
GAIN/LOSS ON SALE OF ASSETS	96,945	17,412	10,000	19,201	10,000	10,000	10,000	10,000	10,000
GRANTS (1X IN NATURE)	-	-	-	-	-	-	-	-	-
MISCELLANEOUS INCOME	9,995	-	-	-	-	-	-	-	-
INVESTMENT EARNINGS	-	-	25	-	-	-	-	-	-
TRANSFER FROM OTHER FUNDS	100,000	100,000	100,000	100,000	100,000	100,000	-	-	-
<b>TOTAL REVENUES</b>	<b>1,807,740</b>	<b>1,601,618</b>	<b>2,113,703</b>	<b>2,122,879</b>	<b>2,278,646</b>	<b>2,278,646</b>	<b>2,178,646</b>	<b>2,178,646</b>	<b>2,178,646</b>
<b>EXPENDITURES</b>									
CITYWIDE EQUIPMENT	83,003	30,887	46,000	92,500	31,000	32,147	33,336	34,570	35,849
IT EQUIPMENT	97,807	120,192	844,000	634,000	319,000	480,000	300,000	250,000	575,000
PUBLIC WORKS EQUIPMENT	-	20,554	297,000	544,130	330,000	82,000	-	210,000	75,000
POLICE VEHICLES & EQUIPMENT	-	-	-	-	411,000	209,750	140,000	165,000	240,000
FIRE VEHICLES & EQUIPMENT	-	-	15,000	142,664	2,025,000	400,000	90,000	-	1,000,000
PUBLIC WORKS VEHICLES	(0)	-	1,725,691	1,570,201	310,000	997,250	230,000	405,000	385,000
<b>TOTAL EXPENDITURES</b>	<b>180,809</b>	<b>171,634</b>	<b>2,927,691</b>	<b>2,983,494</b>	<b>3,426,000</b>	<b>2,201,147</b>	<b>793,336</b>	<b>1,064,570</b>	<b>2,310,849</b>
<b>ENDING BALANCE</b>	<b>2,969,778</b>	<b>4,399,763</b>	<b>943,311</b>	<b>1,094,101</b>	<b>(53,254)</b>	<b>24,245</b>	<b>1,409,554</b>	<b>2,523,631</b>	<b>2,391,428</b>
<b>RESERVES:</b>									
ACCOUNTING: NON-BUDGETARY (EX. DEPRECIATION, OPEB)	(487,276)	(2,445,047)	-	-	-	-	-	-	-
<b>ENDING BALANCE LESS RESERVES</b>	<b>2,482,502</b>	<b>1,954,716</b>	<b>943,311</b>	<b>1,094,101</b>	<b>(53,254)</b>	<b>24,245</b>	<b>1,409,554</b>	<b>2,523,631</b>	<b>2,391,428</b>
<b>FUND BALANCE AS % OF EXPENDITURES</b>	<b>1372.99%</b>	<b>1138.89%</b>	<b>32.22%</b>	<b>36.67%</b>	<b>-1.55%</b>	<b>1.10%</b>	<b>177.67%</b>	<b>237.06%</b>	<b>103.49%</b>
No Formal Fund Balance Exists for this Fund									



**25 - VEHICLE & EQUIPMENT FUND**

**REVENUES**

Object - Description	Line Detail	FY2021 Actuals	FY2022 Actuals	FY2023 Adopted	FY2023	FY2024
				Budget	Revised Budget	Adopted Budget
46901 - SVC CHARGEBACK - GENERAL		571,800	571,800	436,315	436,315	601,283
46902 - EQUIPMENT CHBK - GENERAL FUND		94,850	97,401	375,847	375,847	375,847
46914 - SVC CHARGEBACK - GARAGE		31,000	31,000	23,655	23,655	23,655
46915 - SVC CHARGEBACK - EQUIPMENT		11,025	11,375	43,893	43,893	43,893
46916 - SVC CHARGEBACK - REFUSE		185,000	100,000	76,305	76,305	76,305
46920 - SVC CHARGEBACK - UTILITIES		350,000	400,000	305,223	305,223	305,223
46961 - SVC CHARGEBACK - LOCAL ROADS		175,000	100,000	76,306	76,306	76,306
46992 - EQUIPMENT CHBK - UTILITIES		55,125	56,725	218,887	218,887	218,887
46993 - EQUIPMENT CHBK - REFUSE		47,000	47,705	184,081	184,081	184,081
46994 - EQUIPMENT CHBK - 911		80,000	68,200	263,166	263,166	263,166
47710 - INVESTMENT EARNINGS		-	-	25	-	-
48790 - MISCELLANEOUS INCOME		9,995	-	-	-	-
48800 - GAIN/LOSS ON SALE OF F/A		96,945	17,412	10,000	19,201	10,000
49901 - TSR FROM GENERAL		100,000	100,000	100,000	100,000	100,000
	<i>Repayment from the GF</i>					100,000
49947 - TSR FROM DEBT SERVICE		-	-	-	-	-
	<b>Grand Total</b>	<b>1,807,740</b>	<b>1,601,618</b>	<b>2,113,703</b>	<b>2,122,879</b>	<b>2,278,646</b>

**25 - VEHICLE & EQUIPMENT FUND**

**EXPENDITURES**

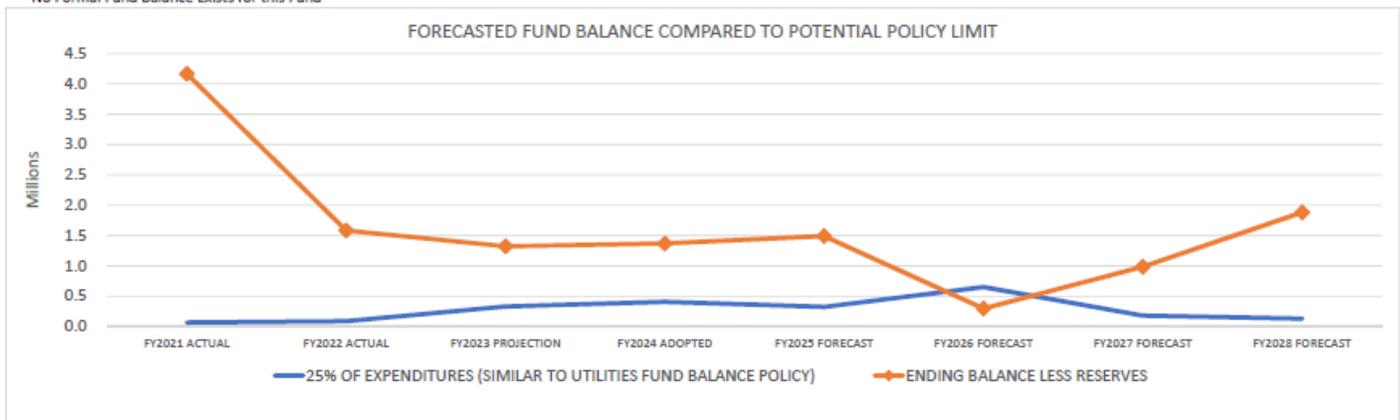
Object - Description	Line Detail	FY2021 Actuals	FY2022 Actuals	FY2023 Adopted	FY2023	FY2024
				Budget	Revised Budget	Adopted Budget
<b>25005025 - OTHER EQUIPMENT CAPITAL</b>						
60003 - EQUIPMENT - CITYWIDE		30,361	30,887	31,000	31,000	31,000
<b>25255025 - IT EQUIPMENT CAPITAL</b>						
60006 - EQUIPMENT - IT		97,807	120,192	844,000	634,000	319,000
	<i>ANNUAL PC REPLACEMENT</i>					60,000
	<i>CITY WIDE AV UPGRADES</i>					24,000
	<i>CITY-WIDE PROXIMITY CARD</i>					25,000
	<i>ERP SYSTEM IMPROVEMENTS</i>					100,000
	<i>NETWORK EQUIPMENT REFRESH</i>					90,000
	<i>SERVER ROOM UPGRADES</i>					20,000
<b>25305020 - POLICE VEHICLE CAPITAL</b>						
60032 - VEHICLES - POLICE		-	-	-	-	211,000
	<i>RM INVESTIGATIONS REPLACEMENT</i>					40,000
	<i>RM SQUAD REPLACEMENT</i>					57,000
	<i>RM412 REPLACEMENT</i>					57,000
	<i>RM414 REPLACEMENT</i>					57,000
<b>25305025 - POLICE EQUIPMENT CAPITAL</b>						
60033 - EQUIPMENT - POLICE		-	-	-	-	200,000
	<i>BODY WORN CAMERAS</i>					200,000
<b>25405020 - FIRE VEHICLE CAPITAL</b>						
60035 - VEHICLES - FIRE		-	-	15,000	142,664	1,500,000
	<i>LA FRANCE REPLACEMENT</i>					1,500,000
<b>25405025 - FIRE EQUIPMENT CAPITAL</b>						
60034 - EQUIPMENT - FIRE		52,642	-	15,000	61,500	525,000
	<i>EXTRICATION TOOLS</i>					75,000
	<i>SCBA EQUIPMENT REPLACEMENT</i>					450,000
<b>25705020 - PW VEHICLE CAPITAL</b>						
60037 - VEHICLES - UTILITIES		-	-	160,000	198,128	-
60039 - VEHICLES - REFUSE		(0)	-	310,000	393,697	-
60041 - PW VEHICLES		-	-	908,000	978,375	310,000
	<i>RM180 REPLACEMENT</i>					245,000
	<i>RM281 REPLACEMENT</i>					65,000
<b>25705025 - PW EQUIPMENT CAPITAL</b>						
60036 - EQUIPMENT - PUBLIC WORKS		-	20,554	297,000	544,130	330,000
	<i>REPLACEMENT OF PAVEMENT ROLLER</i>					80,000
	<i>WHEELED EXCAVATOR</i>					250,000
	<b>Grand Total</b>	<b>180,809</b>	<b>171,634</b>	<b>2,580,000</b>	<b>2,983,494</b>	<b>3,426,000</b>

## 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.

BUILDING & LAND FUND	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 REVISED	FY2023 PROJECTION	FY2024 ADOPTED	FY2025 FORECAST	FY2026 FORECAST	FY2027 FORECAST	FY2028 FORECAST
<b>BEGINNING BALANCE</b>	<b>4,266,409</b>	<b>4,696,289</b>	<b>798,480</b>	<b>1,584,026</b>	<b>1,323,812</b>	<b>1,369,812</b>	<b>1,490,656</b>	<b>296,107</b>	<b>985,596</b>
<b>REVENUES</b>									
INTERNAL SERVICE CHARGEBACKS	698,963	567,618	1,000,000	1,000,000	1,386,850	1,386,850	1,386,850	1,386,850	1,386,850
REIMBURSEMENTS	-	39,831	-	39,831	264,000	-	-	-	-
INVESTMENT EARNINGS	938	12,180	15,025	25,000	25,000	25,000	25,000	25,000	25,000
MISCELLANEOUS INCOME	-	-	-	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>699,901</b>	<b>619,629</b>	<b>1,015,025</b>	<b>1,064,831</b>	<b>1,675,850</b>	<b>1,411,850</b>	<b>1,411,850</b>	<b>1,411,850</b>	<b>1,411,850</b>
<b>EXPENDITURES</b>									
CONTRACTUAL SERVICES	175,570	232,964	371,000	366,750	354,500	327,450	339,566	352,129	365,158
SUPPLIES	74,139	71,998	91,350	69,550	82,350	88,557	91,833	95,231	98,755
CAPITAL	20,311	40,282	1,077,000	888,745	1,193,000	875,000	2,175,000	275,000	50,000
<b>TOTAL EXPENDITURES</b>	<b>270,020</b>	<b>345,243</b>	<b>1,539,350</b>	<b>1,325,045</b>	<b>1,629,850</b>	<b>1,291,006</b>	<b>2,606,399</b>	<b>722,360</b>	<b>513,913</b>
<b>ENDING BALANCE</b>	<b>4,696,289</b>	<b>4,970,675</b>	<b>274,155</b>	<b>1,323,812</b>	<b>1,369,812</b>	<b>1,490,656</b>	<b>296,107</b>	<b>985,596</b>	<b>1,883,534</b>
<b>RESERVES:</b>									
ACCOUNTING: NON-BUDGETARY (EX. DEPRECIATION, OPEB)	(529,915)	(3,386,649)	-	-	-	-	-	-	-
<b>ENDING BALANCE LESS RESERVES</b>	<b>4,166,374</b>	<b>1,584,026</b>	<b>274,155</b>	<b>1,323,812</b>	<b>1,369,812</b>	<b>1,490,656</b>	<b>296,107</b>	<b>985,596</b>	<b>1,883,534</b>
<b>FUND BALANCE AS % OF EXPENDITURES</b>	<b>1542.99%</b>	<b>458.81%</b>	<b>17.81%</b>	<b>99.91%</b>	<b>84.05%</b>	<b>115.46%</b>	<b>11.36%</b>	<b>136.44%</b>	<b>366.51%</b>

No Formal Fund Balance Exists for this Fund



**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.

**33 - BUILDING & LAND FUND**

**REVENUES**

Object - Description	Line Detail	FY2021 Actuals	FY2022 Actuals	FY2023 Adopted	FY2023	FY2024
				Budget	Revised Budget	Adopted Budget
43636 - GRANT		-	-	-	-	264,000
	<i>Generator BRIC</i>					264,000
46523 - PW OPS CHARGE - PARK DISTRICT		106,963	10,618	22,500	22,500	22,500
46901 - SVC CHARGEBACK - GENERAL		151,000	151,000	264,994	264,994	369,869
46914 - SVC CHARGEBACK - GARAGE		136,000	136,000	238,672	238,672	333,127
46916 - SVC CHARGEBACK - REFUSE		70,000	50,000	87,748	87,748	122,473
46920 - SVC CHARGEBACK - UTILITIES		170,000	170,000	298,339	298,339	416,408
46961 - SVC CHARGEBACK - LOCAL ROADS		65,000	50,000	87,747	87,747	122,473
47710 - INVESTMENT EARNINGS		-	-	25	-	-
47722 - IPRIME PMA INT EARNINGS		938	12,180	15,000	25,000	25,000
48785 - RENTAL INCOME		-	-	-	-	-
48790 - MISCELLANEOUS INCOME		-	-	-	-	-
48792 - REIMBURSEMENTS		-	39,831	-	39,831	-
	<b>Grand Total</b>	<b>699,901</b>	<b>619,629</b>	<b>1,015,025</b>	<b>1,064,831</b>	<b>1,675,850</b>

**33 - BUILDING & LAND FUND**

**EXPENDITURES**

Object - Description	Line Detail	FY2021 Actuals	FY2022 Actuals	FY2023 Adopted	FY2023	FY2024
				Budget	Revised Budget	Adopted Budget
54610 - PROFESSIONAL SERVICES		56,516	54,717	155,000	153,000	140,000
	<i>Annual Generator Service &amp; Monitoring</i>					8,500
	<i>Architectural &amp; Eng Services</i>					15,000
	<i>Backflow Inspection Service</i>					3,000
	<i>BAS System Mnt &amp; Support</i>					11,000
	<i>Boiler Inspections</i>					2,700
	<i>Carillon Service</i>					1,500
	<i>EDC - Wayfinding &amp; Other Signage</i>					25,000
	<i>Exterminator Services</i>					4,500
	<i>Fire &amp; Elevator Inspections</i>					15,000
	<i>Fire Alarm/Security Monitoring</i>					2,200
	<i>PW Gate Operator Service</i>					1,600
	<i>PW SPACE NEEDS STUDY</i>					50,000
54640 - OUTSIDE REPAIR AND MAINTENANCE		39,383	69,648	82,000	82,000	80,000
	<i>City Hall</i>					23,000
	<i>Em Generator-CH/FD15/FD16-Annl Maint</i>					5,000
	<i>Fire Stations</i>					5,500
	<i>HVAC Repairs-Variou Locations</i>					13,000
	<i>Public Works</i>					30,000
	<i>Sign &amp; Grounds</i>					3,500
54920 - CLEANING SERVICES		46,232	50,834	57,000	56,750	59,500
	<i>City Hall-Police Station</i>					27,250
	<i>Public Works-Berdnick &amp; Central</i>					27,250
	<i>Specialty Cleaning Services</i>					5,000
54930 - LANDSCAPE SERVICES		33,439	57,764	77,000	75,000	75,000
	<i>City Building Plantings</i>					15,000
	<i>Fertilization &amp; Weed Control</i>					10,000
	<i>Holiday Lighting</i>					10,000
	<i>Landscape Screening- Euclid/Wilke/Campbell</i>					15,000
	<i>Maintenance-Building &amp; Land</i>					25,000
56220 - OPERATING SUPPLIES		34,252	31,338	35,000	26,200	22,000
	<i>Building Supplies</i>					2,000
	<i>Commodities</i>					13,500
	<i>Flags-US &amp; City</i>					1,500
	<i>Light Bulbs &amp; Filters</i>					5,000
56230 - SMALL TOOLS AND EQUIPMENT		6,372	5,212	16,350	5,850	18,350
	<i>Big Fan for Vehicle Services</i>					13,000
	<i>Diagnostic Equipment</i>					2,500
	<i>Specialty Tools &amp; Equipment</i>					1,800
	<i>Tool Allowances</i>					1,050

Object - Description	Line Detail	FY2021 Actuals	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Revised Budget	FY2024 Adopted Budget
57280 - REPAIR & MAINTENANCE SUPPLIES		33,515	35,447	40,000	37,500	42,000
	<i>Building &amp; Hardware Materials</i>					13,500
	<i>Electrical/Low Voltage Supplies</i>					11,000
	<i>Mechanical Supplies</i>					10,000
	<i>Plumbing Supplies</i>					7,500
60010 - BUILDING IMPROVEMENTS		20,311	40,282	1,077,000	888,745	1,023,000
	<i>CITY BUILDING FLOOR REPLACEMENT</i>					25,000
	<i>CITY HALL BATHROOM RENOVATIONS</i>					50,000
	<i>CITY HALL INTERIOR MODIFICATIONS</i>					200,000
	<i>City hall roof replacement</i>					110,000
	<i>ELEVATOR CAB RENOVATION (BOTH)</i>					55,000
	<i>Emergency Standby Generator</i>					270,000
	<i>EXHAUST SYSTEM INSTALLATION</i>					25,000
	<i>INTERIOR RENOVATIONS PW COMBINED</i>					75,000
	<i>INTERIOR/EXTERIOR SERVICE DOOR REP</i>					25,000
	<i>MECHANICAL SYSTEM REPLACEMENT</i>					25,000
	<i>OVERHEAD DOOR REPLACEMENT</i>					25,000
	<i>PROTECTIVE FLOOR COVER PW COMBINED</i>					50,000
	<i>PW BAY FAN IMPROVEMENTS</i>					13,000
	<i>PW FRONT OFFICE IMPROVEMENTS</i>					50,000
	<i>PW STORAGE BUILDING ROOF REPLACE</i>					25,000
60020 - IMPROVEMENTS NOT TO BUILDINGS		-	-	-	-	170,000
	<i>PHASE V PW COMBINED SERVICES PARKING LOT UPGRADES</i>					170,000
	<b>Grand Total</b>	<b>270,020</b>	<b>345,243</b>	<b>1,539,350</b>	<b>1,325,045</b>	<b>1,629,850</b>

## 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.

LIABILITY INSURANCE FUND (23)	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 REVISED	FY2023 PROJECTION	FY2024 ADOPTED
<b>BEGINNING BALANCE</b>	914,876	495,828	1,264,339	2,083,940	2,130,445
<b>REVENUES</b>					
CHARGE FOR SERVICES	862,317	863,000	132,161	131,531	213,000
INVESTMENT EARNINGS	(146)	(669)	500	250	500
REIMBURSEMENTS	41,700	80,575	30,000	49,724	30,000
<b>TOTAL REVENUES</b>	<b>903,870</b>	<b>942,905</b>	<b>162,661</b>	<b>181,505</b>	<b>243,500</b>
<b>EXPENDITURES</b>					
LIABILITY INSURANCE	799,456	700,024	400,000	100,000	400,000
REIMBURSABLE REPAIRS/SUPPLIES	15,523	54,966	26,000	15,000	25,000
WORKERS COMP/UNEMPLOYMENT	7,939	7,232	1,000	20,000	1,000
TRANSFER TO OTHER FUNDS	500,000	-	-	-	900,000
<b>TOTAL EXPENDITURES</b>	<b>1,322,918</b>	<b>762,222</b>	<b>427,000</b>	<b>135,000</b>	<b>1,326,000</b>
<b>ENDING BALANCE</b>	<b>495,828</b>	<b>676,512</b>	<b>1,000,000</b>	<b>2,130,445</b>	<b>1,047,945</b>
<b>RESERVES:</b>					
ACCOUNTING: NON-BUDGETARY (EX. DEPRECIATION, OPEB)		1,407,428	-	-	-
<b>ENDING BALANCE LESS RESERVES</b>	<b>495,828</b>	<b>2,083,940</b>	<b>1,000,000</b>	<b>2,130,445</b>	<b>1,047,945</b>
<b>EXCESS SURPLUS HELD AT IRMA</b>		<b>3,276,566</b>	<b>2,456,000</b>	<b>2,626,642</b>	<b>2,086,342</b>
USE OF EXCESS SURPLUS		(649,924)	(662,922)	(540,300)	(540,300)
<b>TOTAL BALANCE AND SURPLUS</b>	<b>495,828</b>	<b>4,710,582</b>	<b>2,793,078</b>	<b>4,216,787</b>	<b>2,593,987</b>
<b>FUND BALANCE TARGET</b>	<b>\$1M</b>	<b>\$1M</b>	<b>\$1M</b>	<b>\$1M</b>	<b>\$1M</b>

Fund Balance Policy is a reserve equal to one year of payments plus an additional amount for unforeseen liability payments

### **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-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 to 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 FY 2022 projection, the Excess Surplus for the City has been added on this report for transparency.

23 - LIABILITY INSURANCE FUND		REVENUES				
Object - Description	Line Detail	FY2021 Actuals	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Revised Budget	FY2024 Adopted Budget
46901 - SVC CHARGEBACK - GENERAL		500,000	500,000	76,278	76,278	122,934
46904 - SVC CHARGEBACK - E911		25,000	25,000	3,814	3,814	6,147
46905 - SVC CHARGEBACK - LIBRARY		82,317	83,000	13,168	13,168	21,223
46914 - SVC CHARGEBACK - GARAGE		25,000	25,000	3,814	3,184	6,147
46916 - SVC CHARGEBACK - REFUSE		80,000	80,000	12,204	12,204	19,669
46920 - SVC CHARGEBACK - UTILITIES		150,000	150,000	22,883	22,883	36,880
47710 - INVESTMENT EARNINGS		(146)	(669)	500	250	500
48771 - REIMBURSEMENTS - WORKERS COMP		17,303	46,668	-	21,973	-
48772 - REIMBURSEMENTS - LIABILITY INS		24,396	33,907	30,000	27,751	30,000
49996 - IRMA PROCEEDS		-	-	-	-	-
	<b>Grand Total</b>	<b>903,870</b>	<b>942,905</b>	<b>162,661</b>	<b>181,505</b>	<b>243,500</b>

23 - LIABILITY INSURANCE FUND		EXPENDITURES				
Object - Description	Line Detail	FY2021 Actuals	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Revised Budget	FY2024 Adopted Budget
54140 - LIABILITY INSURANCE		799,456	700,024	400,000	100,000	400,000
	<i>Use of IRMA reserves</i>					400,000
54145 - REIMBURSABLE REPAIRS - CS		15,523	54,966	25,000	15,000	25,000
54155 - UNEMPLOYMENT INSURANCE		7,939	7,232	1,000	20,000	1,000
57285 - REIMBURSABLE REPAIRS/SUPPLIES		-	-	1,000	-	-
80001 - TSR TO GENERAL FUND		500,000	-	-	-	-
80045 - TSR TO HEALTH INSURANCE FUND		-	-	-	-	900,000
	<i>1X TRANSFER TO HEALTH INS FUND</i>					900,000
	<b>Grand Total</b>	<b>1,322,918</b>	<b>762,222</b>	<b>427,000</b>	<b>135,000</b>	<b>1,326,000</b>

## HEALTH INSURANCE FUND (45)

The Health Insurance Fund is an internal service fund where the City accumulates funds to pay health insurance premiums 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 has exercised that right, however, are required to pay 100% of the premium cost. Additionally, employee retirement payouts are accounted for in this fund as accumulated benefit payouts and are converted to retiree health insurance benefits. The City of Rolling Meadows participates in IPBC along with numerous other municipalities in Illinois.

HEALTH INSURANCE FUND (45)	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 REVISED	FY2023 PROJECTION	FY2024 ADOPTED
<b>BEGINNING BALANCE</b>	1,965,633	1,361,950	3,109,746	1,409,381	(773,008)
<b>REVENUES</b>					
CHARGE FOR SERVICES	4,725,981	4,980,041	5,719,347	2,941,167	5,175,871
INVESTMENT EARNINGS	(1,173)	(5,364)	1,000	2,000	1,000
TRANSFER FROM OTHER FUNDS	-	-	-	-	900,000
CHANGE IN RESERVES	340,728	(269,262)	-	-	-
<b>TOTAL REVENUES</b>	5,065,536	4,705,415	5,720,347	2,943,167	6,076,871
<b>EXPENDITURES</b>					
BENEFITS	4,663,654	4,313,881	4,853,872	4,855,556	4,855,556
CONTRACTUAL SERVICES	5,565	9,784	20,000	20,000	15,000
TRANSFER TO OTHER FUNDS	1,000,000	250,000	250,000	250,000	250,000
<b>TOTAL EXPENDITURES</b>	5,669,218	4,573,664	5,123,872	5,125,556	5,120,556
<b>ENDING BALANCE</b>	1,361,950	1,493,701	3,706,221	(773,008)	183,307
<b>RESERVES:</b>					
ACCOUNTING: NON-BUDGETARY (EX. DEPRECIATION, OPEB)			-	-	-
<b>ENDING BALANCE LESS RESERVES</b>	1,361,950	1,493,701	3,706,221	(773,008)	183,307
<b>ALL RESERVES HELD AT IPBC</b>		2,952,039	3,141,098	2,952,039	1,564,502
USE OF RESERVES		-	-	(1,387,537)	
<b>TOTAL BALANCE AND IPBC RESERVES</b>	1,361,950	4,445,740	6,847,319	791,494	1,747,809
<b>FUND BALANCE TARGET</b>	\$2.25M	\$2.25M	\$2.25M	\$2.25M	\$2.25M
Fund Balance Policy is a reserve equal to one year of insurance payments					

**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 FY 2022 projection, the reserve for the City has been added on this report for transparency.

**45 - HEALTH INSURANCE FUND**

**REVENUES**

Object - Description	Line Detail	FY2021 Actuals	FY2022 Actuals	FY2023 Adopted	FY2023	FY2024
				Budget	Revised Budget	Adopted Budget
46901 - SVC CHARGEBACK - GENERAL		2,868,830	3,042,154	3,594,175	1,160,000	2,981,210
46905 - SVC CHARGEBACK - LIBRARY		283,114	302,241	301,505	301,505	315,000
46914 - SVC CHARGEBACK - GARAGE		44,474	45,424	51,907	14,577	54,577
46916 - SVC CHARGEBACK - REFUSE		101,884	103,083	83,917	23,314	83,314
46920 - SVC CHARGEBACK - UTILITIES		240,590	258,189	329,236	83,164	383,163
47710 - INVESTMENT EARNINGS		(1,173)	(5,364)	1,000	2,000	1,000
48770 - RETIREE INS REIMBURSEMENTS		732,330	717,964	869,157	869,157	869,157
48775 - EMPLOYEE CONTRIBUTIONS		454,760	510,987	489,450	489,450	489,450
48881 - CHANGE IN RESERVES		340,728	(269,262)	-	-	-
49923 - TSR FROM LIABILITY INSURANCE		-	-	-	-	900,000
<b>Grand Total</b>		<b>5,065,536</b>	<b>4,705,415</b>	<b>5,720,347</b>	<b>2,943,167</b>	<b>6,076,871</b>

**45 - HEALTH INSURANCE FUND**

**EXPENDITURES**

Object - Description	Line Detail	FY2021 Actuals	FY2022 Actuals	FY2023 Adopted	FY2023	FY2024
				Budget	Revised Budget	Adopted Budget
52131 - GROUP HEALTH - PPO WHITE		498,122	481,034	545,586	545,586	545,586
52132 - GROUP HEALTH - PPO BLUE		724,398	855,375	848,673	848,673	848,673
52133 - GROUP HEALTH - HMO		1,259,140	1,256,922	1,357,896	1,357,896	1,357,896
52134 - GROUP HEALTH - RETIREES		458,555	447,357	494,895	494,895	494,895
52135 - GROUP HEALTH - PSEBA		54,275	55,601	60,438	60,438	60,438
52136 - GROUP HEALTH - PPO PURPLE		162,119	240,043	195,722	195,722	195,722
52137 - GROUP HEALTH - HMO ORANGE		37,582	41,190	41,574	41,574	41,574
52138 - GROUP HEALTH - PPO GREEN PLAN		13,287	27,624	29,237	29,237	29,237
52140 - DENTAL INSURANCE - PPO		88,915	97,199	101,729	101,729	101,729
52141 - DENTAL INSURANCE - RETIREES		19,644	19,559	22,118	22,118	22,118
52142 - DENTAL INSURANCE - HMO		36,085	31,792	38,883	38,883	38,883
52143 - LIFE INSURANCE		24,240	24,504	28,003	28,003	28,003
52144 - MEDICAL WAIVER FEES		1,832	1,159	2,550	2,550	2,550
52148 - RETIREES MEDICARE SUP REIMB		279,229	222,606	290,248	290,248	290,248
52155 - RETIREE PAYOUTS		797,680	428,335	600,000	600,000	600,000
52156 - RETIREE TAXES		18,232	12,200	45,900	45,900	45,900
52157 - RETIREE IMRF		190,320	71,381	150,420	150,420	150,420
52160 - LIFE INSURANCE - RETIREES		-	766	1,684	1,684	1,684
54611 - OTHER SERVICES		5,565	9,784	20,000	20,000	15,000
80002 - TSR TO THE GENERAL FUND (45)		1,000,000	250,000	250,000	250,000	250,000
<b>Grand Total</b>		<b>5,669,218</b>	<b>4,574,430</b>	<b>5,125,556</b>	<b>5,125,556</b>	<b>5,120,556</b>

# Appendix

# 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, or fund balances. In 2012, the Council established an informal policy to fully fund public safety pension obligations by 2033.

## **Relationship between the Comprehensive Annual Financial Report and the Budget**

Every year, the City is audited by an outside firm in order to ensure that the City is abiding by all necessary financial standards. The 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 established by the Governmental Accounting Standards Board (GASB).

# City of Rolling Meadows

## General Fund Balance Policy

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

#### **Purpose**

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

#### **Terms**

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

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

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

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

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

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

#### **1. Amounts Held in Reserve (Unassigned Fund Balance)**

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

#### **2. Conditions for Use of Reserves**

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

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

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

# City of Rolling Meadows

## Refuse Fund Balance Policy

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

#### Purpose

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

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

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

#### **2. Conditions for Use of Reserves**

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

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

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

# City of Rolling Meadows

## 911 Fund Balance Policy

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

#### Purpose

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

#### Summary of Fund

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

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

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

#### 2. Conditions for Use of Reserves

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

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

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

# City of Rolling Meadows Garage Fund Balance Policy

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

### Purpose

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

### Summary of Fund

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

#### **1. Amounts Held in Reserve (Unrestricted Fund Balance)**

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

#### **2. Conditions for Use of Reserves**

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

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

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

# 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 County 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
NFPA	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

## Capital Improvement Document- FY 2024-2028

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### *Body Worn Cameras*

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Year	Amount
2024	\$200,000.00
2025	\$200,000.00
2026	\$200,000.00
2027	\$200,000.00
2028	\$200,000.00

Low Priority

High Priority

Urgent

#### **Description:**

The Rolling Meadows Police Department is required to implement a Body Worn Camera program for its officers. The Illinois Law Enforcement Officer-Worn Body Camera Act requires all law enforcement agencies to use officer-worn body cameras, to be phased in between January 1, 2022 and January 1, 2025 based on population size of the municipality or county. The Rolling Meadows Police Department recommends Axon Enterprises, Inc. to provide the body-worn cameras. This was determined after extensive testing and evaluation with department personnel on several types of products. Additional determining factors in selecting Axon body-worn cameras was their compatibility with the department's current digital evidence software system and being the current provider of the department's less lethal Electronic Control Devices (Tasers) in use.

## Capital Improvement Document- FY 2024-2028

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### *Fire Protection Improvement – Engineering and Construction*

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Year	Amount
2024	0
2025	0
2026	\$75,000.00
2027	\$750,000.00
2028	0

Low Priority

High Priority

Urgent

**Description:**

Installation of a new eight (8) inch water main (1,500') and fire hydrants to provide fire protection described in the 1991 annexation agreement and to also allow for future residential water service connections. This project includes engineering funding in 2026 and funding for construction in 2027.

## Capital Improvement Document- FY 2024-2028

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### *Hydraulic Water Modeling*

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Year	Amount
2024	0
2025	0
2026	0
2027	0
2028	\$75,000.00

Low Priority

High Priority

Urgent

**Description:**

This project involves modeling the performance of the water system to reflect previous improvements and to ensure that the highest priority needs of the system are evaluated in preparing annual and long-term capital budget needs. This project was recently completed in 2022/2023 and is set to be performed again in FY 2028.

## Capital Improvement Document- FY 2024-2028

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*Paint Reservoir - Pump Station #4*

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Year	Amount
2024	0
2025	0
2026	\$225,000.00
2027	0
2028	0

Low Priority

High Priority

Urgent

**Description:**

The reservoir requires painting every 18 - 20 years. However, there has been noticeable corrosion on the interior of the reservoir. Cathodic protection improvements are planned for 2023, which will help resolve and prolong the interior life of the tank.

## Capital Improvement Document- FY 2024-2028

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*Water Main Extension – Theda Engineering and Construction*

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Year	Amount
2024	0
2025	0
2026	\$230,000.00
2027	0
2028	0

Low Priority

High Priority

Urgent

**Description:**

Installation of approximately 400' of eight (8) inch ductile water main to provide greater water quality service without disrupting water service. This is to correct and create redundancy within the water system.

Due to the scale of the project Public Works Staff anticipates being able to complete engineering and construction in one Fiscal Year.

## Capital Improvement Document- FY 2024-2028

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### *Scada System Upgrades*

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Year	Amount
2024	\$75,000.00
2025	\$75,000.00
2026	\$75,000.00
2027	\$75,000.00
2028	\$75,000.00

Low Priority

High Priority

Urgent

#### **Description:**

Current instrumentation was installed in 1994 at the city's four pumping stations and the public works building. The units are no longer upgradeable and i/o boards are not compatible for additional monitoring expansion. This project is intended to enhance the operability within the water distribution network by performing annual upgrades to our SCADA system. This ensures long-term stability and security, allowing City Public Works Staff to monitor the system remotely as well as quickly detect and resolve issues.

**Capital Improvement Document- FY 2024-2028**

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*Pump Station Emergency Power Supply*

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<b>Year</b>	<b>Amount</b>
<b>2024</b>	0
<b>2025</b>	\$275,000
<b>2026</b>	0
<b>2027</b>	\$500,000
<b>2028</b>	0

**Low Priority**

**High Priority**

**Urgent**

**Description:**

Emergency standby generators are needed at all the pumping stations to ensure reliable water quality during electrical disruptions. Currently, if power is to go out at one of our pumping stations the City would need to bring am mobile generator onsite. This was noted in the water modeling program as an item that should be addressed by the City. The variance in pricing depends on the power needs for each site, and location variables.

This is a similar situation to the Public Works Facility as most of our Utilities infrastructure is vital to maintaining health and safety of Rolling Meadows residents. City Staff believes this is a major priority to ensure the reliability of our pumping stations.

## Capital Improvement Document- FY 2024-2028

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### *Water Storage Tank Maintenance – Pump Station Two*

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Year	Amount
2024	0
2025	0
2026	0
2027	\$450,000.00
2028	0

Low Priority

High Priority

Urgent

#### **Description:**

The 1,500,000 Gallon reservoir is scheduled for an internal and external structural evaluation. The project scope includes an internal cleaning to maintain water quality in the distribution system and to help extend the life of the tank. Dixon engineering inspected in 2022 and gave rm a list of recommendations for the pumping station. The requested funding includes repairs recommended for the pumping station.

## Capital Improvement Document- FY 2024-2028

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### *Water System Interconnect - Arlington Heights*

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Year	Amount
2024	0
2025	0
2026	\$90,000.00
2027	0
2028	0

Low Priority

High Priority

Urgent

#### **Description:**

This project contemplates the addition of a permanent standby pumping station. This project is in consideration due to the possibility of the Chicago Bears and infrastructure updates on the Arlington Downs property. This option has been examined by Baxter & Woodman as it's included in the water modeling report. This project is dependent on development of the Chicago Bears stadium District.

As part of this project the City will be pursuing funding from various sources including the Chicago Bears.

## Capital Improvement Document- FY 2024-2028

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*Well #6 - Motor & Bowl Inspection*

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Year	Amount
2024	0
2025	\$195,000.00
2026	0
2027	0
2028	0

Low Priority

High Priority

Urgent

**Description:**

This project will include the removal and inspection of well pipe, bowl assembly, cabling, line shaft, and motor. Performing preventive maintenance on expected wear items along with inspecting well pipe integrity will aid in reliability in the event of an emergency situation. The funding also includes a contingency in case repairs are needed on any of the well parts. If the inspection of the well goes well and no issues are found the cost could be significantly reduced.

**Capital Improvement Document- FY 2024-2028**

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*Watermain Improvement Vermont Street*

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<b>Year</b>	<b>Amount</b>
<b>2024</b>	\$1,500,000
<b>2025</b>	0
<b>2026</b>	0
<b>2027</b>	0
<b>2028</b>	0

**Low Priority**

**High Priority**

**Urgent**

**Description:**

Replace approximately 2,690 feet of six (6) inch cast iron water main with eight (8) inch ductile iron pipe or similar, including structures, valves, and hydrants. This area of water main has become more susceptible to age-related failure. In order to estimate the project, the City has looked at valuations of similar projects and is seeing an expense of \$500,00 per linear sqft of installation.

This is a planned ARPA Parallel Expense. The preliminary engineering on this project is funded from the 2023 budget.

## Capital Improvement Document- FY 2024-2028

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*New Wilke Road Watermain Replacement (Engineering/ Construction)*

---

Year	Amount
2024	0
2025	0
2026	\$75,000.00
2027	\$1,500,000.00
2028	0

Low Priority

High Priority

Urgent

**Description:**

Replace approximately 2,000 feet of twelve (12) inch ductile iron water main (1970) with twelve (12) inch poly C-900 or similar pipe, including structures, valves, and hydrants. This area is very deep and the water main needs repair. This option has been examined by Baxter & Woodman as it's included in the water modeling report.

## Capital Improvement Document- FY 2024-2028

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*Lincoln/ Taft/ Polk (Engineering/Construction)*

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Year	Amount
2024	0
2025	\$90,000.00
2026	\$1,900,000.00
2027	0
2028	0

Low Priority

High Priority

Urgent

### Description:

Replacing approximately three thousand four hundred feet of eight (8) inch cast iron water main with eight (8) inch poly or similar pipe, including structures, valves, and hydrants. This area has had a great deal of water main breaks due to age and material of the water main.

## Capital Improvement Document- FY 2024-2028

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*Algonquin Parkway (Engineering/ Construction)*

---

Year	Amount
2024	\$75,000.00
2025	\$1,000,000.00
2026	0
2027	0
2028	0

Low Priority

High Priority

Urgent

**Description:**

Replace approx. 2,000 feet of ten (10) inch and six (6) inch cast iron water main with poly C-900 or similar water pipe, including structures, valves, services, and hydrants. This area has sustained a great deal of water main repairs due to age and material of pipe. City staff is also evaluating this project for a potential Community Development Block Grant (CDBG) which might alter the proposed timeframe.

## Capital Improvement Document- FY 2024-2028

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*Rywick Ct And Juniper Ct*

---

Year	Amount
2024	0
2025	0
2026	\$30,000
2027	\$500,000
2028	0

Low Priority

High Priority

Urgent

### Description:

Replace approx. 750 of six (6) inch cast iron water main (1970) with eight (8) inch poly or similar water main including structures, valves, and hydrants. This area has had a great deal of water main breaks due to age and material for pipe, as well as bad soil conditions. Juniper replace approx. 250 feet of six (6) inch water main. Project was examined and recommended by Baxter & Woodman as part of their water system analysis.

## Capital Improvement Document- FY 2024-2028

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*Water Main Replacement of Wallbrook (Engineering And Construction)*

---

Year	Amount
2024	0
2025	0
2026	0
2027	\$300,000
2028	\$1,000,000

Low Priority

High Priority

Urgent

**Description:**

Replace five thousand five hundred (5,500) feet of (6) inch cast iron from (1956) with 8" poly or similar pipe, including structures, valves, and hydrants. This area has had a great deal of breaks due to age and condition of the main.

## Capital Improvement Document- FY 2024-2028

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*Pump Station 5 Driveway*

---

Year	Amount
2024	\$70,000.00
2025	0
2026	0
2027	0
2028	0

Low Priority

High Priority

Urgent

**Description:**

Pump station 5 driveway is in disrepair and needs to be replaced. There is cracking, pot holes, and pooling water within the driveway. This will also allow the city to correct a few other drainage issues that affect the surrounding properties.

## Capital Improvement Document- FY 2024-2028

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*Well 7 Driveway*

---

Year	Amount
2024	0
2025	\$45,000.00
2026	0
2027	0
2028	0

Low Priority

High Priority

Urgent

**Description:**

Well 7's driveway is in disrepair and needs to be replaced. There is cracking, potholes, and pooling of water within the driveway. The driveway is original and has not been resurfaced since its construction.

## Capital Improvement Document- FY 2024-2028

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*Pump Station 4 And Well 6 Driveway*

---

Year	Amount
2024	0
2025	0
2026	\$55,000.00
2027	0
2028	0

Low Priority

High Priority

Urgent

**Description:**

Pump station 4 and well 6's driveway is in disrepair and needs to be replaced. There is cracking, potholes, and pooling of water on the driveways. The driveway is original and has not been resurfaced since its construction.

**Capital Improvement Document- FY 2024-2028**

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*Booster Station at Quentin JAWA Receiving Station*

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<b>Year</b>	<b>Amount</b>
<b>2024</b>	\$75,000
<b>2025</b>	1,700,000
<b>2026</b>	0
<b>2027</b>	0
<b>2028</b>	0

**Low Priority**

**High Priority**

**Urgent**

**Description:**

The booster station at the Quentin JAWA delivery structure was recommended by Baxter and Woodman with their water modeling project in 2022. This would assist with being able to control the City’s flow as well as put Variable Speed Pumps to increase or decrease output into our system. This is a priority capital project for the Utilities Staff and we request prioritizing funding by providing for engineering services in 2024 with construction expected in 2025.

## Capital Improvement Document- FY 2024-2028

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### *Upgrade Pump Station's 2&5*

---

Year	Amount
2024	0
2025	\$75,000.00
2026	\$1,870,000.00
2027	0
2028	0

Low Priority

High Priority

Urgent

#### **Description:**

Upgrading pump stations 2&5 for the west side pressure with the booster station would assist with the two-zone system for pressure within the city. This was noted by Baxter and Woodman in their 2022 water modeling project.

## Capital Improvement Document- FY 2024-2028

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*Palatine Interconnect Modifications*

---

Year	Amount
2024	0
2025	0
2026	\$12,000.00
2027	\$120,000.00
2028	0

Low Priority

High Priority

Urgent

**Description:**

The palatine interconnect updates are to include variable frequency drives (VFD's) within the system for controlling flow as needed in the system in case of emergency use. This was noted by Baxter & Woodman in their 2022 water modeling project.

## Capital Improvement Document- FY 2024-2028

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### *North Industrial Water Main Consolidation*

---

Year	Amount
2024	0
2025	0
2026	0
2027	\$45,000.00
2028	\$500,000.00

Low Priority

High Priority

Urgent

#### **Description:**

Currently, in the North Industrial Park area there are two parallel running water mains that are in close proximity to each other. This project eliminates the smaller 8" water main and moves all service connections to the existing 12" water main.

## Capital Improvement Document- FY 2024-2028

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### *Lift Station 3 Improvements*

---

Year	Amount
2024	\$95,000
2025	\$1,100,000
2026	0
2027	0
2028	0

Low Priority

High Priority

Urgent

#### **Description:**

This improvement is to move all the controlling systems from a vault below grade to a cabinet above grade. The below-grade structure is rusting and leaking, and the exposed components can corrode and fail due to this environment. The improvements would include moving electrical infrastructure above ground as well as installing a permanent generator at the site.

Lift station three is located on Richnee Lane and is located on an easement in between two residences. As part of this project the City may have to acquire more permanent easement in order to bring equipment above ground and have access to maintain this new equipment.

## Capital Improvement Document- FY 2024-2028

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### *Road Program Sanitary Sewer Repairs*

---

Year	Amount
2024	\$75,000.00
2025	\$75,000.00
2026	\$75,000.00
2027	\$75,000.00
2028	\$75,000.00

Low Priority

High Priority

Urgent

#### **Description:**

This project is to repair sanitary pipe and structures within the limits of the scheduled road projects. Coordination of these activities help preserve the integrity of the newly resurfaced roadways. The city performs annual inspections on future road program locations to determine which areas need to be corrected.

## Capital Improvement Document- FY 2024-2028

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### *Sanitary Sewer Improvements - MWRD Program*

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Year	Amount
2024	\$80,000.00
2025	\$80,000.00
2026	\$80,000.00
2027	\$80,000.00
2028	\$80,000.00

Low Priority

High Priority

Urgent

#### **Description:**

This project is to repair sanitary pipe and structures within the limits of the scheduled road projects. Coordination of these activities help preserve the integrity of the newly resurfaced roadways. The city performs annual inspections on future road program locations to determine which areas need to be corrected.

## Capital Improvement Document- FY 2024-2028

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*Sanitary Sewer Installation - Grove*

---

Year	Amount
2024	0
2025	0
2026	\$50,000
2027	\$500,000.00
2028	0

Low Priority

High Priority

Urgent

**Description:**

This project is to install approximately (1,200) new sanitary sewer main and services for existing homes on grove street and plum blossom. This funding level provided gives costs for Engineering Services in FY 2026 and Construction Services in FY 2027.

## Capital Improvement Document- FY 2024-2028

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### *Sanitary Sewer Manhole Rehabilitation*

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Year	Amount
2024	\$95,000.00
2025	\$95,000.00
2026	\$95,000.00
2027	\$95,000.00
2028	\$100,000.00

Low Priority

High Priority

Urgent

**Description:**

This is part of the city's ongoing maintenance program to prevent infiltration in sanitary manholes in an effort to minimize costs to the residents and to maintain compliance with the metropolitan water reclamation district (MWRD) requirements.

## Capital Improvement Document- FY 2024-2028

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### *Sanitary Lateral and T-Lining Program*

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Year	Amount
2024	\$275,000
2025	0
2026	\$275,000
2027	0
2028	\$275,000

Low Priority

High Priority

Urgent

#### **Description:**

As part of the MWRD Annual Report, RJN noted that it would be in the best interest of the City to perform Sanitary Lateral and T-Lining at all of the Joints where the sanitary lateral connects to the main. This is due to the City owning the portion of the Sanitary Lateral that falls within the City ROW. Which is an uncommon practice not typically found in Underground Maintenance performed by Municipalities.

In order to maintain the connection between the sanitary main and lateral connection with the resident home RJN has suggested T Lining. This will line the connection point between these two and substantially improve and harden the connection.

## Capital Improvement Document- FY 2024-2028

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### *Sanitary Sewer Rehabilitation Program*

---

Year	Amount
2024	\$250,000
2025	\$190,000
2026	\$300,000
2027	\$250,000
2028	\$300,000

Low Priority

High Priority

Urgent

#### **Description:**

The sanitary main lining program is one of the most important programs recommended by RJN through the MWRD Annual Report. These prices are based off the estimated percentages that are programmed through our High Priority Areas.

The project involves lining and/or repairing sanitary sewer mains at various locations in the City as part of the Annual Sanitary Sewer Rehab Program. Many sections of the City's sanitary sewer system are over 50 years old and have structural defects.

## Capital Improvement Document- FY 2024-2028

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### *Sanitary Sewer System Master Plan*

---

Year	Amount
2024	0
2025	\$65,000.00
2026	0
2027	0
2028	0

Low Priority

High Priority

Urgent

#### **Description:**

In an effort to reduce system costs and maintain compliance with all regulatory agencies, staff works with an engineering firm familiar with the requirements established by those agencies. The work involves refinement of the five (5) year sanitary sewer master plan. This project will be in conjunction with the storm sewer master plan.

## Capital Improvement Document- FY 2024-2028

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*Lift Station 1 Pump Repair/ Slope/ Lined/ Generator*

---

Year	Amount
2024	0
2025	\$75,000.00
2026	\$1,000,000.00
2027	0
2028	0

Low Priority

High Priority

Urgent

### Description:

This project focuses on the City's Lift Station 1 which will encompass the replacement of components, pumps, force main, as well as the addition of a generator on-site. The engineering for the project is estimated to take place in FY 2025 and construction is scheduled for FY 2026.

## Capital Improvement Document- FY 2024-2028

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*Sanitary Lift Station Main Under Campbell Street*

---

Year	Amount
2024	0
2025	0
2026	\$40,000.00
2027	\$500,000.00
2028	0

Low Priority

High Priority

Urgent

**Description:**

Public Works Staff have identified a blind sag in the sanitary line that runs under Campbell Street. The goal of this project will be to replace a large section of sanitary main to increase reliability in this part of the main near the lift station.

Engineering is set to take place in FY 2026 with construction set for the following year in FY 2027.

## Capital Improvement Document- FY 2024-2028

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*Lift Station 2- Replace Pumps/ Force Main- Line- Install Generator*

---

Year	Amount
2024	0
2025	0
2026	0
2027	\$40,000.00
2028	\$1,000,000.00

Low Priority

High Priority

Urgent

**Description:**

This project focuses on the City's Lift Station Two which will encompass the replacement of components, pumps, force main, as well as the addition of a generator on-site. The engineering for the project is estimated to take place in FY 2027 and construction is scheduled for FY 2028.

## Capital Improvement Document- FY 2024-2028

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*Lift Station- Scada Operability*

---

Year	Amount
2024	0
2025	\$150,000.00
2026	0
2027	0
2028	0

Low Priority

High Priority

Urgent

**Description:**

Utilizing SCADA technology, the city can update its lift stations to view and allow remote operability and update outdated technology. Currently, the city utilities staff can only view limited characteristics of each lift station. With these upgrades staff would be able to remotely operate each lift station individually and monitor additional portions of the Lift Stations.

## Capital Improvement Document- FY 2024-2028

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*Lateral Launcher & Control Pad*

---

Year	Amount
2024	0
2025	0
2026	\$150,000.00
2027	0
2028	0

Low Priority

High Priority

Urgent

**Description:**

The lateral launcher and control pad will give the operator the ability to camera and view sanitary sewer laterals from the sewer main. This would assist residents and businesses within rolling meadows. This purchase would be a major compliment to the recent acquisition of a sewer televising van.

## Capital Improvement Document- FY 2024-2028

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### *Smoke Testing*

---

Year	Amount
2024	0
2025	\$50,000.00
2026	0
2027	0
2028	0

Low Priority

High Priority

Urgent

**Description:**

Smoke testing is done every 5 years with the high priority areas within the city. This gives the city an in-depth knowledge of any issues with sanitary pipe as well as illegal connections. This was recommended by RJN with the 5-year sanitary plan.

**Capital Improvement Document- FY 2024-2028**

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*Park Street Storm Sewer Project*

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Year	Amount
<b>2024</b>	\$1,000,000
<b>2025</b>	\$790,000
<b>2026</b>	0
<b>2027</b>	0
<b>2028</b>	0

**Low Priority**

**High Priority**

**Urgent**

**Description:**

Overland flow discharges into Kimball Hill Park, which is hydraulically connected to the creek. The pipes along Park Street, Meadow Drive, and through Kimball Park are undersized to convey larger storm events, preventing rear yards to drain and causing surcharging, rear yard flooding, overland flows, and street ponding. Street flooding is the most severe at the sag in the intersection of Meadow Drive and South Street. Water ponds here to a depth of approximately 0.8 feet before it starts overflowing into Kimball Park. Additionally, the street flooding of this intersection impedes access to the Kimball Hill Elementary school for parents, buses, and emergency vehicles. This work will mitigate flooding at intersection by installing new storm water pipe system that outfalls to the stream behind Kimball Hall Elementary. Improvements include a bioswale, HMA roadway reconstruction, curb and gutter replacement, new structures, structure adjustments, drainage improvements, water main installation, parkway restoration, and other miscellaneous items of work.

This project is to alleviate major flooding issues on residential properties along Park Street and in front of the school on Meadow. This project proposes the installation of several thousand feet of storm sewer, easement identifications, etc. Over the course of three phases with potential to provide an additional fourth phase. The City is expected to receive a grant in the amount of 810,000 from Federal Funding to assist with the 2024 phase of this project. The first phase is expected to be completed in 2023.

## Capital Improvement Document- FY 2024-2028

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### *Streambank Stabilization*

---

Year	Amount
2024	0
2025	\$75,000.00
2026	\$400,000.00
2027	0
2028	0

Low Priority

High Priority

Urgent

#### **Description:**

This project is for the fourth phase of a five-phase project and includes engineering and stabilization of salt creek in the areas that were identified in the salt creek engineering study. Grant applications will be submitted to the IEPA for Section 319 Grant Funding. The City has received these funds in the past for similar projects and are hopeful we will be able to secure them again.

## Capital Improvement Document- FY 2024-2028

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*Wetland and Natural Area Management*

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Year	Amount
2024	\$25,000.00
2025	\$25,000.00
2026	\$25,000.00
2027	\$25,000.00
2028	\$25,000.00

Low Priority

High Priority

Urgent

**Description:**

Prepare concept plan for wetland/water quality improvements for salt creek near the willow bend apartments. This work is required for the city to remain in compliance with the clean water act and the National Pollutant Discharge Elimination System (NPDES).

## Capital Improvement Document- FY 2024-2028

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### *Storm Sewer Rehabilitation/ Lining*

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Year	Amount
2024	\$150,000.00
2025	\$150,000.00
2026	\$150,000.00
2027	\$150,000.00
2028	\$150,000.00

Low Priority

High Priority

Urgent

#### **Description:**

This is considered the annual storm sewer rehabilitation program. The program will include pipe repairs including pipe lining, spot repairs, inspection and engineering services, and pipe replacement. The annual program is completed in 3 phases. This program is a recommended Annual Capital Project that is part of the City's MWRD requirements. The annual cost was determined by RJN, the City's Engineer for MWRD program requirements.

## Capital Improvement Document- FY 2024-2028

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### *Storm Sewer System Improvements / Road Program*

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Year	Amount
2024	\$200,000.00
2025	\$200,000.00
2026	\$200,000.00
2027	\$200,000.00
2028	\$200,000.00

Low Priority

High Priority

Urgent

#### **Description:**

Annually, prior to any road program the city engineers along with staff inspect the storm infrastructure. This funding is to provide for any necessary repairs to the system to upsize, correct, or remove standing water locations when possible. Over the years we have seen this cost for our road programs increase with other contractual items. The funding provided for storm sewer improvements in these areas greatly improves the storm water infrastructure and relieves and flooding issues that occurs on roadways.

## Capital Improvement Document- FY 2024-2028

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### *North Industrial Drainage Improvements*

---

Year	Amount
2024	\$175,000
2025	\$
2026	0
2027	0
2028	0

Low Priority

High Priority

Urgent

#### **Description:**

Project consists of a new overflow structure at which the two Rohlwing Road trunk sewers and the IDOT trunk sewer combine to outlet to the 36-inch diameter storm sewer adjacent to Harvest Bible Chapel. The rim of the new overflow structure will be lowered in order to allow the system to first surcharge at the new overflow structure instead of at the low area on Rohlwing Road. The stormwater surcharge at the new structure will be conveyed in the City-owned ditch along the east side of Harvest Bible Chapel before it surcharges on Rohlwing Road.

Additionally, upsizing the storm sewer downstream of the proposed overflow structure in to its outlet at the Arlington Heights Branch of Salt Creek from the existing 36-inch diameter to a proposed 72-inch diameter storm sewer. This will allow for more stormwater conveyance through the area, which will reduce the depth and duration of ponding on Rohlwing Road upstream of the proposed improvements.

## Capital Improvement Document- FY 2024-2028

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### *Storm Sewer Master Plan*

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Year	Amount
2024	0
2025	\$65,000.00
2026	0
2027	0
2028	0

Low Priority

High Priority

Urgent

**Description:**

The storm sewer master plan is run congruent with the sanitary sewer master plan which allows the City the opportunity to accurately account for future CIP projects/ programs. This plan will include an overall look at the current state of the city's storm system as well as indicate future areas for improvement or upsizing.

**Capital Improvement Document- FY 2024-2028**

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*Storm Sewer Improvements Meadowbrook Storm Replacement*

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Year	Amount
2024	\$1,000,000
2025	0
2026	0
2027	0
2028	0

Low Priority

High Priority

Urgent

**Description:**

Running underneath, the center of Meadowbrook Drive, there is an existing failing 60" diameter Corrugated Metal storm sewer conveyance pipe the bring storm water from the area to Salt Creek. The city has already made significant investment into the storm sewer due to a collapse that took place in 2012. Additionally, the Meadowbrook Bridge (Structure No. 016-6322) is set to be replaced. Having the bridge replacement and storm sewer replacement take place while the road is closed would be an ideal circumstance.

This project has received grant funding in the amount of around \$795,000 which is being contributed through DCEO. This will supplement the City in this project to bring the total City cost down to around \$200,000.

**Capital Improvement Document- FY 2024-2028**

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*Kennedy Pond Rehabilitation*

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<b>Year</b>	<b>Amount</b>
<b>2024</b>	\$25,000
<b>2025</b>	0
<b>2026</b>	0
<b>2027</b>	0
<b>2028</b>	2,600,000

**Low Priority**

**High Priority**

**Urgent**

**Description:**

In 2022 the City had CBBEL perform an analysis on Kennedy Pond with the intention to examine the algae blooms occurring in that area at the request of City Council. Part of the effort to increase the aesthetic of the pond includes upgrading the current aeration system. With further funding contemplated in 2028 to completely dredge the Pond and create a deeper environment which should assist in reducing algae blooms.

## Capital Improvement Document- FY 2024-2028

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*Brookwood Detention Repairs*

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Year	Amount
2024	0
2025	0
2026	\$1.00
2027	0
2028	0

Low Priority

High Priority

Urgent

**Description:**

Clean up and stabilize the storm water detention area that collects storm runoff from the area west of Brookwood condominiums. The city is still evaluating this issue and has not come to a resolution on what fixes for this area would be appropriate. At this point this item is being held as a placeholder until it can be fully evaluated again by city staff to come up with a resolution that assists all parties.

## Capital Improvement Document- FY 2024-2028

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*Storm Upsizing Based on Master Plan*

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Year	Amount
2024	0
2025	0
2026	0
2027	0
2028	\$1.00

Low Priority

High Priority

Urgent

**Description:**

Upsizing storm structures throughout the city to allow for increased input and eliminate some drainage concerns. This is a placeholder for potential capital items once the 2025 master plan for storm water is completed.

## Capital Improvement Document- FY 2024-2028

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*Rywick Ct Overland Flow*

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Year	Amount
2024	0
2025	0
2026	0
2027	\$1.00
2028	\$1.00

Low Priority

High Priority

Urgent

**Description:**

The Rywick overland drainage needs to be corrected and remediated to limit the flooding on Rywick court. This item is a placeholder and staff are anticipating a two-year project with engineering in 2027 and construction in 2028.

## Capital Improvement Document- FY 2024-2028

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### *Dawngate Repair*

---

Year	Amount
2024	\$1.00
2025	0
2026	0
2027	0
2028	0

Low Priority

High Priority

Urgent

**Description:**

Currently, being held as a placeholder in the city's capital plan. City staff is still working with the Dawngate HOA to determine the next course of action. This project would include the installation of a distilling basin for the discharge of a storm water outfall. As of September 2023, the City has received no indication from the Dawngate HOA that would allow us to place this project in the FY 2024 group of Capital Items.

## Capital Improvement Document- FY 2024-2028

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*Quentin Ridge Retention Upgrade*

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Year	Amount
2024	0
2025	0
2026	0
2027	0
2028	\$1.00

Low Priority

High Priority

Urgent

**Description:**

Recently it was determined that the detention for the Quentin Ridge Subdivision was not accurately designed and constructed to accommodate the amount of water it is required to handle. Easements are needed by at least two homeowners to complete the improvements. This project is currently being held in the CIP Document as a placeholder.

## Capital Improvement Document- FY 2024-2028

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### *Stormwater Management Improvements - Hicks Road*

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Year	Amount
2024	0
2025	0
2026	0
2027	\$1.00
2028	\$1.00

Low Priority

High Priority

Urgent

**Description:**

Flood control for storm water drainage. This project will require 50% cost participation by affected property owners in order to proceed. The project was identified in the 2002 storm water management study. Engineering services to be completed in in year one with construction anticipated in the following year.

## Capital Improvement Document- FY 2024-2028

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### *Vehicle Replacement- PD Squad 182*

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Year	Amount
2024	\$57,000
2025	0
2026	0
2027	0
2028	0

Low Priority

High Priority

Urgent

**Summary / Background:** In conjunction with the 5-Year Capital Improvement Plan, the Public Works Staff has reviewed the vehicles and equipment proposed for replacement in 2024. Included with this replacement schedule is RM412/C182 Police patrol vehicle. The vehicle's primary use is for Police Patrol throughout the city. The existing equipment (photo attached) is approximately five (5) years old and has approximately 52,000 Miles.

**Mechanic Assessment:** The chassis and engine are in fair mechanical condition. The body is in good condition with minor wear. The equipment and interior is showing moderate signs of wear.

**Service Delivery Impact:** This equipment is used by Police Department. This equipment is used for police patrol throughout the city.

**Budget Impact:** There is \$57,000.00 allocated as part of the 5-Year Capital Improvement Plan for the replacement of this equipment.

**Recommendation:** Staff is recommending this equipment be replaced as part of the FY2024 budget. This vehicle will be repurposed within the department as needed.

## Capital Improvement Document- FY 2024-2028

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### *Equipment Replacement- Pavement Roller*

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Year	Amount
2024	\$80,000
2025	0
2026	0
2027	0
2028	0

Low Priority

High Priority

Urgent

#### **Description:**

**Summary / Background:** In conjunction with the 5-Year Capital Improvement Plan, the Public Works Staff has reviewed the vehicles and equipment proposed for replacement in 2024. Included with that equipment is RM071 Street Division Pavement Roller. The Equipment's primary use is for all Street Division related pavement repairs and in-house street patching and section repairs.

**Mechanic Assessment:** The chassis and engine are in good mechanical condition. The body and roller equipment are in poor condition and show sign of severe wear. Additionally, due to the age of the equipment parts and service are difficult to obtain and provide.

**Service Delivery Impact:** This equipment is used by Public Works (Streets Division). This equipment is used for all paving repairs and maintenance throughout the city.

**Budget Impact:** There is \$80,000 allocated as part of the 5-Year Capital Improvement Plan for the replacement of this equipment.

**Recommendation:** Staff is recommending this equipment be replaced as part of the 2024 fiscal year.

## Capital Improvement Document- FY 2024-2028

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### *Vehicle Replacement- T318 Dump Truck*

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Year	Amount
2024	\$245,000
2025	0
2026	0
2027	0
2028	0

Low Priority

High Priority

Urgent

**Summary / Background:** In conjunction with the 5-Year Capital Improvement Plan, the Public Works Staff has reviewed the vehicles and equipment proposed for replacement in 2024. Included with this replacement schedule is RM180/T318 Street division dump truck. The dump truck's primary use is for snow removal during winter operations and transporting various items and materials within the City of Rolling Meadows. The existing equipment (photo attached) is approximately fifteen (16) years old and has approximately 3,398 operating hours and 34,590 miles. The hour to miles equivalent is approximately 101,940 miles.

**Mechanic Assessment:** The chassis and engine are in fair mechanical condition and show signs of severe wear due to the snow removal operations. The body components are also in fair condition and have moderate wear.

**Service Delivery Impact:** This equipment is used by the Street Division of the Public works department. The equipment is used to plow snow as well as transport materials and items throughout the city.

**Budget Impact:** There is \$245,000.00 allocated as part of the 5-Year Capital Improvement Plan for the replacement of this equipment.

**Recommendation:**

Staff is recommending this equipment be replaced during the FY2024.

## Capital Improvement Document- FY 2024-2028

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### *Vehicle Replacement- T325 Pickup Truck- Streets*

---

Year	Amount
2024	\$65,000
2025	0
2026	0
2027	0
2028	0

Low Priority

High Priority

Urgent

**Summary / Background:** In conjunction with the 5-Year Capital Improvement Plan, the Public Works Staff has reviewed the vehicles and equipment proposed for replacement in 2024. Included with this replacement schedule is RM281/T325 Street Division Pick Up truck. The Pickup truck's primary use is to transport materials and items and snow removal within the city. The existing equipment (photo attached) is approximately fifteen (15) years old and the hour to miles equivalent is now over 130,592 miles.

**Mechanic Assessment:** The chassis and engine are in good mechanical condition. The body is in fair condition with moderate wear.

**Service Delivery Impact:** This equipment is used by the Street Division of Public Works. This vehicle is used to transport materials and items and snow removal as well as other street division operations.

**Budget Impact:** There is \$65,000.00 allocated as part of the 5-Year Capital Improvement Plan for the replacement of this equipment. This vehicle has been deferred for the past 2 years.

**Recommendation:** Staff is recommending this equipment be replaced as part of the FY2024 vehicle replacement program.

## Capital Improvement Document- FY 2024-2028

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### *Equipment Replacement- Wheeled Excavator*

---

Year	Amount
2024	\$250,000
2025	0
2026	0
2027	0
2028	0

Low Priority

High Priority

Urgent

#### **Description:**

The Public Works Division has an opportunity to purchase a Wheeled Excavator to assist in our operations, for the replacement of a current combination backhoe. After discussing with Public Works Supervisory teams as well as soliciting feedback from our operational staff there was a collective desired push to add a wheeled excavator to the fleet. The benefit of doing so would essentially eliminate three pieces of equipment from our current fleet.

- Current Streets Combination Backhoe (The Current Sewer Backhoe would shift to Streets Division as Part of the Replacement Plan)
- Current Mini Excavator
- Current Tractor with Wing Mowing Attachment

The wheeled excavator would allow Public Works staff the ability to remove equipment from our fleet, adding more space to our shop, while still providing more varied use options. This piece of equipment would be in use on all water main breaks, underground and water projects, as well as assist in mowing in the future with the proper attachments.

## Capital Improvement Document- FY 2024-2028

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### *Vehicle Replacement- Fire Truck*

---

Year	Amount
2024	\$1,500,000
2025	0
2026	0
2027	0
2028	\$1,000,000

Low Priority

High Priority

Urgent

**Summary / Background:** In conjunction with the 5-Year Capital Improvement Plan, the Public Works Staff has reviewed the vehicles proposed for replacement in 2024. This Fire Engine is scheduled for replacement in FY2028 but due to supply chain and a back log in manufacturing, it being brought to the vehicle replacement committee for review replacement. The vehicle's primary use is for Emergency responses to Fires, Medical Emergencies and natural disasters. Additionally, assisting other communities in time of need.

**Mechanic Assessment:** The chassis and engine are in good mechanical condition and the body is in fair condition. The fire pump and equipment are severely worn and show sign of failure. The vehicle was manufactured by American LaFrance which has been out of business since 2014 making it difficult to obtain vital parts required for the vehicle's operation. The last annual pump test performed is still within the required standards and specifications for operation but have provided data indicating moderate pump wear.

**Service Delivery Impact:** This vehicle is used by Fire Department. This Vehicle is utilized for all emergency responses throughout the city and also assists neighboring communities for the same functions.

**Budget Impact:** There is \$2,500,000 allocated as part of the 5-Year Capital Improvement Plan for the replacement of this vehicle in 2028.

**Recommendation:** Staff is recommending the replacement of this Vehicle to provide adequate time to procure the vehicle in a timely manner.

## Capital Improvement Document- FY 2024-2028

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### *Vehicle Replacement- Investigations C702*

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Year	Amount
2024	\$40,000
2025	0
2026	0
2027	0
2028	0

Low Priority

High Priority

Urgent

**Summary / Background:** In conjunction with the 5-Year Capital Improvement Plan, the Public Works Staff has reviewed the vehicles and equipment proposed for replacement in 2024. Included with this replacement schedule is RM360/C702 Police criminal investigation vehicle. The investigation vehicle's primary use is for surveillance and crime scene investigation within the jurisdiction of the City of Rolling Meadows. The existing equipment (photo attached) is approximately seven (7) years old and has approximately 26,777 miles.

**Mechanic Assessment:** The chassis and engine are in good mechanical condition. The body is in good condition with no wear.

**Service Delivery Impact:** This equipment is used by the Police Department. This vehicle is used to for crime scene investigation and surveillance within the jurisdiction of the City of Rolling Meadows.

**Budget Impact:** There is \$40,000.00 allocated as part of the 5-Year Capital Improvement Plan for the replacement of this equipment.

**Recommendation:** Staff is recommending this equipment be replaced in FY 2024.

## Capital Improvement Document- FY 2024-2028

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### *Vehicle Replacement- PD Squad 187*

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Year	Amount
2024	\$57,000
2025	0
2026	0
2027	0
2028	0

Low Priority

High Priority

Urgent

**Summary / Background:** In conjunction with the 5-Year Capital Improvement Plan, the Public Works Staff has reviewed the vehicles and equipment proposed for replacement in 2024. Included with this replacement schedule is RM411/C187 Police patrol vehicle. The vehicle's primary use is for Police Patrol throughout the city. The existing equipment (photo attached) is approximately five (5) years old and has approximately 65,000 miles.

**Mechanic Assessment:** The chassis and engine are in good mechanical condition. The body is in good condition with minor wear. The equipment and interior shows moderate signs of wear.

**Service Delivery Impact:** This equipment is used by Police Department. This equipment is used for police patrol throughout the city.

**Budget Impact:** There is \$57,000.00 allocated as part of the 5-Year Capital Improvement Plan for the replacement of this equipment.

**Recommendation:** Staff is recommending this vehicle be replaced as part of the 2024 Budget.

## Capital Improvement Document- FY 2024-2028

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### *Vehicle Replacement- PD Squad 189*

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Year	Amount
2024	\$57,000
2025	0
2026	0
2027	0
2028	0

Low Priority

High Priority

Urgent

**Summary / Background:** In conjunction with the 5-Year Capital Improvement Plan, the Public Works Staff has reviewed the vehicles and equipment proposed for replacement in 2024. Included with this replacement schedule is RM414/C189 Police patrol vehicle. The vehicle’s primary use is for Police Patrol throughout the city. The existing equipment (photo attached) is approximately five (5) years old and has approximately 44,000

**Mechanic Assessment:** The chassis and engine are in fair mechanical condition. The body is in good condition with minor wear. The equipment and interior have moderate wears and signs of failure.

**Service Delivery Impact:** This equipment is used by Police Department. This equipment is used for police patrol throughout the city.

**Budget Impact:** There is \$57,000.00 allocated as part of the 5-Year Capital Improvement Plan for the replacement of this equipment.

**Recommendation:** Staff is recommending this equipment be replaced as part of the FY2024 budget. This vehicle will be repurposed within the department as needed.

## Capital Improvement Document- FY 2024-2028

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### *Ada Plan Improvements*

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Year	Amount
2024	\$30,000.00
2025	\$30,000.00
2026	\$30,000.00
2027	\$30,000.00
2028	\$30,000.00

Low Priority

High Priority

Urgent

**Description:**

When the city performs road construction (resurfacing + reconstruction) we are obligated to upgrade any out of date ADA crossings to the latest standards. This funding is put towards both the road resurfacing and road reconstruction annual programs each year. City staff is requesting an increased amount due to the increased cost in concrete and detectable warnings.

By law the American Disabilities Act requires the city to perform these improvements on any program that touches against an ADA area. For example, if the resurfacing project is going to be up against a sidewalk ramp, that ramp must be brought to current ADA standards.

## Capital Improvement Document- FY 2024-2028

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*Algonquin/New Wilke Intersection Improvements -STP Grant- 50/50 Local Share  
w/AH*

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Year	Amount
2024	\$600,000.00
2025	\$600,000.00
2026	0
2027	0
2028	0

Low Priority

High Priority

Urgent

### Description:

This project is led by Arlington heights with the city as a 50% contributor for the local share cost. This project was approved previously as a STP funded project with an 80/20 split for construction and construction engineering costs. The 20% split of the local share will be split between the two participating municipalities. Construction is anticipated to occur in 2024 with funds expected to be paid out in 2024 and 2025 as IDOT bills the city of Arlington Heights. Total grant funding for this project is expected to be around 3.2 million.

This project will provide numerous improvements including appearance, service, and safety. The last phase (construction and construction engineering) are set to begin in 2024.

## Capital Improvement Document- FY 2024-2028

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### *Annual Road Reconstruction Program*

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Year	Amount
2024	\$100,000
2025	\$285,000
2026	\$285,000
2027	\$285,000
2028	\$285,000

Low Priority

High Priority

Urgent

#### **Description:**

A significant portion of the city's road system is comprised of roads constructed using a pozzolanic material that is no longer utilized for road construction in this area. As a result, it has been determined that, whenever possible, funding should be used to reconstruct these roads rather than resurface them. This program runs concurrent with the road resurfacing program and covers the roadways that have pozzolanic base.

Due to the nature of the pozzolanic base, if the city chose to resurface these roads to save cost. They would fall into disrepair quicker than a roadway with a stable base. Due to this it is recommended that the city proceed with the reconstruction method that has been used over the past few years.

## Capital Improvement Document- FY 2024-2028

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### *Annual Road Resurfacing Program*

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Year	Amount
2024	\$600,000.00
2025	\$500,000.00
2026	\$500,000.00
2027	\$500,000.00
2028	\$500,000.00

Low Priority

High Priority

Urgent

#### **Description:**

The annual road resurfacing program is an annual program designed to perform rehabilitation on roadways that have not deteriorated to a point that requires reconstruction. The road resurfacing program is funded by the MFT funding source (\$600,000), as well as funding provided in the utilities fund for stormwater improvements. In 2024 the city is planning to increase the amount of funding for resurfacing to catch up on roadways that were passed on in 2023. This is a one-time increase of funding for 2024 and we plan to go back to \$500,000 annual from local road fund in 2025.

Resurfacing roadways on a routine basis is one of the more cost-effective means of maintaining the roadway system. If resurfaced on a routine basis, the city can more avoid reconstructing roadways, which is much costlier. This along with our preventative maintenance performed every 5-years on newly paved roads helps prolong the life of city infrastructure.

## Capital Improvement Document- FY 2024-2028

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*Bike Path- Hicks Road - Grant*

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Year	Amount
2024	\$200,000.00
2025	0
2026	0
2027	0
2028	0

Low Priority

High Priority

Urgent

**Description:**

This project will install a bike path along the west side of Hicks road and the north side of Euclid. Phase I engineering has been completed and phase ii is ongoing. Construction and construction engineering are planned for 2024. The estimated local share for the city is \$183,000 for construction and \$15,000 for construction engineering. Total grant funding for the project is around \$963,000.

This bike path improvement will increase service and safety for the residents of rolling meadows.

## Capital Improvement Document- FY 2024-2028

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### *Bike Path Improvements- Library*

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Year	Amount
2024	0
2025	0
2026	0
2027	\$150,000.00
2028	0

Low Priority

High Priority

Urgent

#### **Description:**

This project proposes routing the newly installed bike path around the library parking lot to connect to the existing rm park district path system. This will create a safer movement for pedestrians to avoid drop-off in a parking lot. The city and the park district are pursuing grant opportunities to achieve a completion of this project. Total project cost is estimated to be \$1,000,000. The city will be in communication with the park district to verify cost sharing on the project and coordinate further grant opportunities. The cost provided in our Capital Plan is estimated City Funding after potential Grant Funding is received.

Safety is the main concern, as the north and south bike paths both terminate into the library parking lot. This causes a pedestrian to cut through the parking lot, with moving vehicular traffic to move onto the next section of path.

## Capital Improvement Document- FY 2024-2028

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*Bridge Inspection/Repairs*

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Year	Amount
2024	\$50,000.00
2025	\$50,000.00
2026	\$50,000.00
2027	\$50,000.00
2028	\$50,000.00

Low Priority

High Priority

Urgent

**Description:**

The project involves roadway bridge inspections on a two-year cycle, and routine preventive maintenance and corrective repair as required for twelve (12) city owned bridges. Possible funding may be available from IDOT local bridge fund.

It is a requirement for the city to inspect all bridges that are owned by the local municipality and submit the inspection reports to IDOT.

## Capital Improvement Document- FY 2024-2028

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*Bridge Repairs- Meadowbrook -Grant*

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Year	Amount
2024	\$400,000.00
2025	0
2026	0
2027	0
2028	0

Low Priority

High Priority

Urgent

**Description:**

This project is a result of an annual bridge inspection that identified delamination under the bridge structural support. This bridge repair qualified for IDOT's Local Bridge Fund Program and is expected to receive an 80/20 split. The increase is due to the city electing to create a more pedestrian friendly environment by bringing sidewalk all the way up to former Fullers car wash. As well as adding the top end reconstruction of the bridge.

The Meadowbrook bridge being eligible for IDOT local bridge funds is an excellent opportunity to repair the bridge and create a more pedestrian friendly corridor while receiving the benefit of the 80/20 split.

## Capital Improvement Document- FY 2024-2028

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### *Campbell Resurfacing*

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Year	Amount
2024	0
2025	0
2026	\$1.00
2027	0
2028	0

Low Priority

High Priority

Urgent

**Description:**

CAMPBELL ROAD RESURFACING PROJECT- PLACEHOLDER PROJECT AFTER FAU ROUTE RECLASSIFICATION-

## Capital Improvement Document- FY 2024-2028

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### *Central Road Reconstruction Project*

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Year	Amount
2024	\$300,000
2025	\$500,000
2026	0
2027	0
2028	0

Low Priority

High Priority

Urgent

#### **Description:**

This Project is currently undergoing Phase I Engineering, which was approved by Council early in 2023. The Central Reconstruction project was recently moved up from the Contingency List to the Active List and the City is pushing to have Phase I completed by 2024 when we would start Phase II and ROW Acquisition processes.

Phase I Engineering includes; Data collection, topographic survey, environmental review, preliminary plans, intersection design study, roadway lighting assessment, and project coordination. This City is also having both bridges on this section inspected this fall, with the past ratings the bridges have received we are expecting both to qualify for Local Bridge Funding which would provide an 80/20 split for the bridge improvements, which would be a separate project. The project mainly consists of reconstruction of Central Road from E. Frontage to Linden Lane and resurfacing for the remainder of the project.

## Capital Improvement Document- FY 2024-2028

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### *City Entry Markers*

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Year	Amount
2024	\$25,000.00
2025	\$25,000.00
2026	\$25,000.00
2027	\$25,000.00
2028	0

Low Priority

High Priority

Urgent

#### **Description:**

There is a request to update the entry markers through the community. The program is set to replace markers through FY 2027 with the FY 2023 project being deferred due to the ongoing branding initiative.

Creating a welcoming image of rolling meadows is an important image to present to travelers and residents just entering our community. With the rebranding initiative approved at a recent cow meeting we plan to delay the 2023 replacement and optimize the new entry markers to fit with the new branding initiative.

## Capital Improvement Document- FY 2024-2028

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### *Euclid Bike Path Replacement (Rohlwing To New Wilke)*

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Year	Amount
2024	\$50,000.00
2025	\$50,000.00
2026	0
2027	\$150,000
2028	0

Low Priority

High Priority

Urgent

#### **DESCRIPTION:**

Arlington heights has recently entered into a phase I engineering agreement with Christopher B. Burke engineering. For the resurfacing of Euclid avenue. Part of this project include the portion of Euclid between new Wilke and Rohlwing road. As part of this project the city would like to work with both Arlington Heights and cook county to improve the south side bike path on Euclid avenue. Construction is still a few years out as phase i is just starting to progress forward. The funding budgeted in 2024 and 2025 is for engineering costs for our portion of the project.

The bike path is currently in disrepair, and many engineering firms documented and brought it to the attention of Arlington Heights as part of the selection process. The city has had a major focus on bike path and pedestrian improvements. This project would allow the city to improve the safety on that corridor.

## Capital Improvement Document- FY 2024-2028

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### *Intersection Improvements - Golf TIF- Placeholder*

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Year	Amount
2024	0
2025	0
2026	0
2027	\$1.00
2028	0

Low Priority

High Priority

Urgent

#### **Description:**

Improvements to intersection including traffic signals to increase capacity and improve access to the businesses in the Illinois Route 58 corridor. Work should be coordinated with TIF funding related to the traffic generated from Squibb drive and the 2850 golf road property. Projected cost for this project is 3 million dollars, and includes phase I costs, and 50% of phase II and construction/construction engineering costs.

This project will provide safety and service improvements to the area. Additionally, there is a proposed redevelopment of the atrium property that could influence this project. The city will evaluate and bring forward a more concise plan as we move forward.

## Capital Improvement Document- FY 2024-2028

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### *Kirchoff Road Resurfacing and Intersection Improvements*

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Year	Amount
2024	0
2025	0
2026	\$300,000.00
2027	\$150,000.00
2028	0

Low Priority

High Priority

Urgent

#### **Description:**

This project includes replacing the center islands located on Hicks and Kirchoff Roads, which entails removing deteriorated bricks and concrete in the center islands and replacing them with new concrete, salt tolerant plant material, and repairing concrete where allowable. Additionally, this project includes repaving Kirchoff from Hicks to Plum Grove Road. The intent of this project is to complete Phase I Engineering and apply for the STP-L Funding. This grant would provide an 80/20 split to the project, which is estimated to cost around 1.4 million.

This project would create a more aesthetic appearance for commuters on Kirchoff Road along with improving safety for drivers.

## Capital Improvement Document- FY 2024-2028

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### *Master Street Evaluation*

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Year	Amount
2024	0
2025	0
2026	0
2027	0
2028	\$30,000.00

Low Priority

High Priority

Urgent

**Description:**

Evaluate and perform analysis on all city streets to determine a multi-year street program and funding needs. This analysis should be performed in certain intervals in an effort to maintain current data to be used for planning efforts. The city is planning to conduct a street evaluation in fall of 2023.

It is necessary to complete street evaluations on a periodic basis to ensure that the city is planning our road programs with the most up to date information.

## Capital Improvement Document- FY 2024-2028

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### *Plum Grove Street Lighting Addition*

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Year	Amount
2024	0
2025	0
2026	\$1.00
2027	0
2028	0

Low Priority

High Priority

Urgent

#### **Description:**

This item is a placeholder for a potential future project. Lighting is needed along Plum Grove Road from Emerson to Taft. Due to changes in NWMC methodology decreasing the priority for lighting improvement projects, the City has decided to defer this project while we search for another grant opportunity.

## Capital Improvement Document- FY 2024-2028

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*Road Resurfacing- Wilke Road*

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Year	Amount
2024	\$320,000.00
2025	\$180,000.00
2026	0
2027	0
2028	0

Low Priority

High Priority

Urgent

**Description:**

This project is for the improvement of Wilke Road Drive, from Algonquin Road to Northwest Highway, which has been identified in the City’s Capital Improvement Plan for several years. The roadway consists of four lanes, two in each direction, with intersection turn lanes at multiple locations throughout the project limits. The multi-use path is on the east side of Wilke, in the Village’s jurisdiction, and not part of the City’s costs. The existing roadway pavement is in very poor condition and some of the pedestrian and traffic signals are outdated. As part of this project, all pedestrian crossings will be updated with new pedestrian signal heads, count down timers and ADA accessible ramps. This project is an 80/20 STP project, with the City of Rolling Meadows paying an estimated 18.77 percent of the project.

With Phase I and Phase II completed. Phase III Construction and Construction Engineering are set to begin in 2024. The completion of this project will greatly improve safety and service of this roadway.

## Capital Improvement Document- FY 2024-2028

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### *Rohlwing Road Lighting Improvements*

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Year	Amount
2024	0
2025	0
2026	\$1.00
2027	0
2028	0

Low Priority

High Priority

Urgent

**Description:**

This item is a placeholder for a potential future project. Lighting is needed along Rohlwing road and Fairfax avenue to improve safety. Due to changes in Northwest Municipal Council methodology decreasing the priority for lighting improvement projects, the city has decided to defer this project while we search for another grant opportunity.

## Capital Improvement Document- FY 2024-2028

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### *Route 53 Bridge Enhancement*

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Year	Amount
2024	\$450,000.00
2025	\$100,000.00
2026	0
2027	0
2028	0

Low Priority

High Priority

Urgent

#### **Description:**

The city has been working with IDOT, thier engineering firm, CMAP, and Christopher B. Burke Engineering to establish what is needed to progress with branding and aesthetic improvements for IDOT's route 53 bridge improvement program. The city is actively pursuing some grant opportunities but the timeline to participate in these improvements is tight. The city is in a prime situation to take advantage of the improvements being made by IDOT to participate and greatly increase the appearance of crucial bridges, such as Euclid and Algonquin road.

There is a small window in which the city can make these improvements, it is crucial we act on them now. Phase i is set to be submitted in December of 2023 and the city needs to have a plan in place prior to that to have these improvements made.

## Capital Improvement Document- FY 2024-2028

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### *Sidewalk & Curb Maintenance Program*

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Year	Amount
2024	\$203,000.00
2025	\$203,000.00
2026	\$203,000.00
2027	\$203,000.00
2028	\$203,000.00

Low Priority

High Priority

Urgent

#### **Description:**

This is part of an ongoing project to improve our City's sidewalk and curb infrastructure. We have adjusted the cost for future years to represent a combination of the 20% concrete increase we have recently seen as well as the City utilizing different methods to reduce costs. One of these measures is the utilization of sidewalk grinding, to remove trip hazards, this allows the City to save money by not removing these squares but simply grinding the trip edge down.

The safety and aesthetic improvements are crucial in the sidewalk and curb replacement program. Maintain the City's sidewalk on a routine basis reduces the large costs associated with a major replacement year as well as reduces the City's liability. We are reviewing the potential of the Safe Routes to School Program which would provide the City with grant funding for sidewalk replacement in areas near schools.

## Capital Improvement Document- FY 2024-2028

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### *Weber Dr. Reconstruct & Intersection Improvement Grant*

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Year	Amount
2024	\$241,000.00
2025	\$365,000.00
2026	0
2027	0
2028	0

Low Priority

High Priority

Urgent

#### **Description:**

This project is for the improvement of Weber Drive, from Algonquin Road to Central Road, which has been identified in the City's Capital Improvement Plan for several years. The City and Village have secured a grant through the Northwest Council of Mayors – Surface Transportation Program in the amount of approximately \$1,500,000.

The roadway consists of two lanes, one in each direction with a single turn lane at Algonquin Road. The existing pavement is in very poor condition, as it is constructed on a pozzolanic base, and the traffic signals are outdated. In addition, the pedestrian facilities at the intersection do not comply with current standards. As part of this project all pedestrian crossings will be updated with new pedestrian signal heads, count down timers and ADA acceptable ramps.

## Capital Improvement Document- FY 2024-2028

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*Schaumburg Reimbursement*

---

Year	Amount
2024	\$95,000
2025	0
2026	0
2027	0
2028	0

Low Priority

High Priority

Urgent

**Description:**

The City was recently invoiced by the Village of Schaumburg for a project that was completed in 2017. Due to some clerical issues on the Village's side, there was a delay in invoicing the City of Rolling Meadows until early 2022. Since the project has been closed out on the City's side we resolved to pay the invoice after budgeting the amount needed in FY 2024. City Staff verified the original contract with the Village and the documents pertaining to the project. We have also verified in our systems that the amount has not been paid to the Village.

## Capital Improvement Document- FY 2024-2028

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### *Arbor Drive Roadway Improvements*

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Year	Amount
2024	0
2025	\$400,000.00
2026	\$400,000.00
2027	0
2028	0

Low Priority

High Priority

Urgent

#### **Description:**

Delayed from FY 2024 to FY 2025 due to Community Development Block Grant (CDBG) timing and working with the village of Schaumburg, the final phase of the arbor drive roadway improvements is ongoing. The city has been in talks with Schaumburg about timing and what they would like to see as part of the improvements. The improvements would include removing the extreme curve on arbor drive which is the root of many accidents, especially in the winter. As well as including pedestrian and turning radii improvements at Algonquin road.

The first phases of the project have been completed through the CDBG funding and the city is looking to complete the final phase in conjunction with the village of Schaumburg. This plan will drastically increase safety on the roadway for vehicles as well as pedestrian travel.

## Capital Improvement Document- FY 2024-2028

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*City Hall Accessory Garage*

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Year	Amount
2024	0
2025	\$385,000.00
2026	0
2027	0
2028	0

Low Priority

High Priority

Urgent

**Description:**

This project proposes the construction of a detached fleet building for Community Development and Administration vehicles. The structure would be located along the northwest side of the parking lot and would require electrical and fire protection.

Best practice is to keep equipment and vehicles under roof and stored protected from the outside elements which take a toll on the vehicle's longevity. This is especially important as we move toward electric charging stations.

## Capital Improvement Document- FY 2024-2028

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### *Two Elevator Cab Renovations*

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Year	Amount
2024	\$55,000
2025	\$0
2026	\$0
2027	\$0
2028	\$0

Low Priority

High Priority

Urgent

#### **Description:**

The elevators at City Hall are over 35 years old and require maintenance of the mechanical components, as well as aesthetic related upgrades. The City currently maintains two (2) elevators in the City Hall. One is for the public, and the second is for staff only. This item was increased from \$33,000 to \$55,000 for the anticipated increase in costs since the project was budgeted.

This project tackles two objectives, updating the mechanical portion of the elevator and updating the aesthetics inside the cab. Both the ensure safety and reliability.

## Capital Improvement Document- FY 2024-2028

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### *City Hall Roof Replacement*

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Year	Amount
2024	\$ 110,000.00
2025	\$0
2026	\$0
2027	\$0
2028	\$0

Low Priority

High Priority

Urgent

#### **Description:**

Replace roof on the 2 story and 3 story portions of City Hall. The roof will be at the end of its projected useful life and is starting to require repairs annually. The project will have 2 scopes of work with engineering, specifications development as well as bidding the project. Work to begin in 2024 for the replacement.

The useful life of the roof is coming to an end. Best practice indicates to replace the roof before leaks or other malfunctions occur leading to a larger issue within the facility.

## Capital Improvement Document- FY 2024-2028

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*PW Front Office Improvements*

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Year	Amount
2024	\$20,000.00
2025	0
2026	0
2027	0
2028	0

Low Priority

High Priority

Urgent

**Description:**

This project contemplates adding a protective shielding between Public Works Front Desk Staff and Residents. The clear ballistic proof glass would serve as added protection for the safety of the front desk employees that interact on a daily basis with staff.

Safety is a priority with our front office staff who are front-line employees often dealing with residents in person. The public works facility has recycling available, and residents who use this service often walk through the building where are front office staff is exposed. This barrier would provide them an extra layer of protection and create a safer environment.

## Capital Improvement Document- FY 2024-2028

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### *Space Need Study-Phase I Public Works Facilities*

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Year	Amount
2024	\$50,000
2025	0
2026	0
2027	0
2028	0

Low Priority

High Priority

Urgent

#### **Description:**

Pursuant to an ongoing discussion that has occurred through the years, the Public Works Department, with direction from the City Council at an August 2023 Committee of the Whole Meeting. Is planning to perform a space needs analysis for the Public Works Department with a focus on current and future space needs.

The space needs analysis will take into account current personnel, equipment, vehicles and operating space needed for the City's Public Works Operations.

## Capital Improvement Document- FY 2024-2028

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*Public Works Storage Facility Engineering*

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Year	Amount
2024	0
2025	\$190,000
2026	0
2027	0
2028	0

Low Priority

High Priority

Urgent

**Description:**

After the completion of the Space Needs Analysis focused on the Public Works Department. The City plans to pursue engineering for the construction of a new storage facility to help house the still growing Public Works Department. The engineering will be completed in 2025, with planned construction taking place in 2026.

## Capital Improvement Document- FY 2024-2028

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### *Public Works Storage Facility Construction*

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Year	Amount
2024	0
2025	0
2026	\$1,900,000
2027	0
2028	0

Low Priority

High Priority

Urgent

#### **Description:**

After the completion of the engineering portion of work, it is anticipated for construction to begin on the new Public Works Storage Facility in 2026. The estimated price accounts for what it would cost to construct a similar size facility to what is located on Central Road. This new Storage Facility would house only City of Rolling Meadows Public Works Equipment and will contain ample storage for current and future needs.

## Capital Improvement Document- FY 2024-2028

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### *PW Bay Fan Improvements*

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Year	Amount
2024	\$13,000.00
2025	0
2026	0
2027	0
2028	0

Low Priority

High Priority

Urgent

#### **Description:**

Fan Replacement for the Mechanics Bay at the PW Combined Services Facility. Currently, all three fans in the bay are not working, staff is looking to consolidate the three existing fans to one. Currently, we have priced out the same model that was used in the new Fire Station.

The back-mechanics bay area has no Air Conditioning system. In the summer months there is no air movement in the bay which can lead to very high temperatures and less than ideal working conditions. Staff have priced out to the same fan that is being used in the new Fire Stations. The new installation will provide much needed air flow and temperature relief in the mechanic bay.

## Capital Improvement Document- FY 2024-2028

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### *City Facilities Mechanical System Replacement*

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Year	Amount
2024	\$25,000.00
2025	0
2026	\$25,000.00
2027	0
2028	\$25,000.00

Low Priority

High Priority

Urgent

#### **Description:**

This project calls for the systematic replacement of various mechanical equipment in line with manufacturers' recommended life cycle. These include unit heaters, hot water heaters, a/c units, etc.

Routine maintenance on the City's mechanical system is a priority for PW Staff. This systematic Maintenance helps fight against costly emergency repairs and benefits Staff by preventing more call-ins and breakdowns during the systems life cycle.

## Capital Improvement Document- FY 2024-2028

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### *Holiday Décor Replacement*

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Year	Amount
2024	0
2025	\$25,000.00
2026	0
2027	\$25,000.00
2028	0

Low Priority

High Priority

Urgent

#### **Description:**

Replace worn and outdated holiday decorations for the street lights (wreaths) on Kirchoff Road. Seventeen (17) of the decorations were replaced in 2018, and a portion of the decorations (25) will be replaced in 2023. City Staff will evaluate needed replacements for FY 2025.

In order to stay up to date on holiday decorations and have functioning items for our events and planned light areas Staff needs to systematically replace old lighting with new to ensure stability and more energy efficient lighting.

## Capital Improvement Document- FY 2024-2028

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### *Exhaust System Installation*

---

Year	Amount
2024	\$25,000.00
2025	\$25,000.00
2026	0
2027	0
2028	0

Low Priority

High Priority

Urgent

#### **Description:**

Install exhaust systems in 3 exterior bays to allow parking of vehicles. The bays were designed as wash racks and trailer storage. Unfortunately, due to lack of space, these areas now house vehicles which require this type of exhaust system to be installed in order to provide needed ventilation.

As staff uses these bays to wash vehicles they may be sitting idle. In order to maintain a safe working environment for staff exhaust systems need to be installed to remove the exhaust build-up from the area.

## Capital Improvement Document- FY 2024-2028

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### *Interior/Exterior Service Door Replacement*

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Year	Amount
2024	\$25,000.00
2025	\$25,000.00
2026	\$25,000.00
2027	\$25,000.00
2028	\$25,000.00

Low Priority

High Priority

Urgent

**Description:**

Replace and/or modify interior and exterior service doors throughout the Public Works Facility. These doors are over 20 years old and experience heavy weathering and salt/snow damage.

The doorways at the PW facility need to be replaced in order to maintain the integrity and appearance of the facility. Often the work performed by the PW team bring salt and other materials in that can more quickly degrade the material of our doorways.

## Capital Improvement Document- FY 2024-2028

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### *Overhead Door Replacement*

---

Year	Amount
2024	\$25,000.00
2025	\$25,000.00
2026	0
2027	0
2028	0

Low Priority

High Priority

Urgent

#### **Description:**

The program replaces worn overhead doors systematically over a five (5) year period, ending in 2025. The doors are currently twenty (20) years old.

Replacing worn overhead doors prevents malfunctions from occurring. This past year the City has had at least two repairs to overhead doors set to be replaced due to worn equipment.

## Capital Improvement Document- FY 2024-2028

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*PW Storage Building Roof Replacement*

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Year	Amount
2024	\$25,000
2025	0
2026	0
2027	0
2028	0

Low Priority

High Priority

Urgent

**Description:**

Replace shingle roof on storage building due to end of life of existing shingles on the current Public Works Storage Building. The roof is near the end of its useful life and is in need of replacement.

## Capital Improvement Document- FY 2024-2028

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### *Salt Dome Replacement*

---

Year	Amount
2024	0
2025	0
2026	\$200,000.00
2027	\$200,000.00
2028	0

Low Priority

High Priority

Urgent

#### **Description:**

The salt dome was contemplated to be replaced next year. City staff has evaluated this project and decided to defer until 2027. We will perform some roof repairs to the facility while we await our completed space needs study to come later this year. At that time staff will recommend to the committee and council a plan of action for replacement of the salt dome.

The current salt dome may need to be relocated depending on the outcome of the space needs study. Additionally, the pw department is looking to secure additional exterior storage space from a neighboring property. This acquisition could also influence the salt dome replacement/relocation.

## Capital Improvement Document- FY 2024-2028

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### *Emergency Standby Generator*

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Year	Amount
2024	\$270,000.00
2025	0
2026	0
2027	0
2028	0

Low Priority

High Priority

Urgent

#### **Description:**

The Combined Services Facility does not currently have a generator to provide power in case of an emergency situation. This generator was recently approved at the June 13, 2023 Council Meeting and is planned to be available for installation in 2024.

Public Works emergency response is vital to the community. Currently, if we lose power, our emergency response is delayed due to deploying a mobile generator to the site and spending time to make the necessary connections. This process also decreases employee safety as environmental conditions could be severe in emergency situations.

## Capital Improvement Document- FY 2024-2028

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### *City Hall Bathroom Renovations*

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Year	Amount
2024	\$50,000.00
2025	0
2026	0
2027	0
2028	0

Low Priority

High Priority

Urgent

#### **Description:**

Two bathrooms located across from the Emergency Operations Center are currently out of date and small in size. Both bathrooms border a portion of the breakroom, and can be expanded an additional 3-4 feet without losing much space. This remodel would include expanding the bathroom in size, as well as replace the existing fixtures and tiling.

The two bathrooms located across from the EOC are out of date and could be refreshed. The major benefit is the expansion of the bathrooms creating more space for individuals using the restrooms.

## Capital Improvement Document- FY 2024-2028

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### *City Building Floor Replacement*

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Year	Amount
2024	\$25,000.00
2025	0
2026	\$25,000.00
2027	\$25,000.00
2028	0

Low Priority

High Priority

Urgent

#### **Description:**

Floor coverings are evaluated for replacement using the following criteria: 1) High traffic area carpet replacement every seven to ten years, 2) Non-public office area floor covering replacement every ten to fifteen years. The floor covering replacement program for 2024 is set to be the Finance Department and two offices in the PW Facility.

Replacing carpet on a routine basis provides an updated look to the office area at a relatively low cost. It also removes the buildup of potential allergens that have accumulated over the years.

## Capital Improvement Document- FY 2024-2028

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### *Phase V PW Combined Services Parking Lot Upgrades*

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Year	Amount
2024	\$170,000.00
2025	0
2026	0
2027	0
2028	0

Low Priority

High Priority

Urgent

#### **Description:**

The last phase of the Combined Services Facility Parking Lot Improvements. This phase includes replacing asphalt under the bins on site as well as removing the old concrete barrier and replacing with new blocks. City Staff will also be looking to use reclamite on the parking lot this year to provide an even look to the lot and provide additional protection and longevity to the lot.

The rest of the parking lot has been replaced in phases over the past few years. This is the final phase to replace asphalt under the storage bins, as well as replace the crumbling concrete blocks. New interlocking blocks will replace these in the same area.

## Capital Improvement Document- FY 2024-2028

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*Protective Floor Coverings for PW Combined Services Facility*

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Year	Amount
2024	\$50,000.00
2025	0
2026	0
2027	0
2028	0

Low Priority

High Priority

Urgent

**Description:**

The floors in the Public Works Vehicle Services were completed in 2020. The plan proposes completion of areas including the wash bay and Refuse bay. The flooring system will be impact resistant, chemical resistant and UV stable. This project will be completed in 2024.

This is a continuation of a previous program completed in 2020. There is City Staff is requesting completion of two additional areas.

## Capital Improvement Document- FY 2024-2028

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### *City Hall Interior Modifications*

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Year	Amount
2024	\$200,000.00
2025	0
2026	0
2027	0
2028	0

Low Priority

High Priority

Urgent

#### **Description:**

In the 2023 Fiscal Year work has started on making a vast amount of improvements to City Hall. Most notably the Council Chamber Room, Conference Room 230, and adding doorways to the Hallway for added protection. This work was contemplated and approved in 2022 for the FY 2023. The rest of the work for FY 2024 would include continued updates and improvements to the facility. Which can include modernization of the upstairs included new ceiling tiles, hallway drywall replacement, as well as improvements to the Community Development and Finance areas.

The Council Chamber Room and other facilities in the City need an update to match the more modern times and progressive nature of the City. Along with these aesthetic improvements we have also included safety improvements such as ballistic shielding on the Dais and doors in the hallway that can lock down in case of an active shooter or other emergency.

## Capital Improvement Document- FY 2024-2028

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*Interior Renovations PW Combined Services Facility*

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Year	Amount
2024	\$75,000.00
2025	\$200,000.00
2026	0
2027	0
2028	0

Low Priority

High Priority

Urgent

**Description:**

Deferred from 2023 to 2024, the PW Interior Modifications is put on hold for one more year pending the outcome of the Space Needs Study. The plan is to have design services performed in 2024 with construction to take place in 2025.

Better defined work areas, collaborative and shared meeting areas, and better centralized filing areas are all being considered to improve communication and work-flow.

## Capital Improvement Document- FY 2024-2028

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### *Extrication Tools*

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Year	Amount
2024	\$75,000.00
2025	\$0
2026	\$0
2027	\$0
2028	\$0

Low Priority

High Priority

Urgent

**Description:**

Extrication tools also known as the “Jaws of Life” are vital for vehicle and machine entrapments. These tools allow firefighters to spread, cut, and pry into any structure to aid in the removal of the trapped occupants. The extrication tools are maintained and in operation for 10-15 years.

## Capital Improvement Document- FY 2024-2028

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### *Personal Protective Equipment*

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Year	Amount
2024	\$0
2025	\$0
2026	\$80,000
2027	\$0
2028	\$0

Low Priority

High Priority

Urgent

#### **Description:**

Personal protective equipment is the gear worn by firefighters to protect them from hazardous conditions such as fires, vehicle accidents, and certain hazardous chemicals. This gear is maintained utilizing special washing machine extractors to remove harmful contaminants. There is national standard of ten (10) year life span on this equipment.

## Capital Improvement Document- FY 2024-2028

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*Portable/Vehicle radio project*

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Year	Amount
2024	\$0
2025	\$50,000.00
2026	\$0
2027	\$0
2028	\$0

Low Priority

High Priority

Urgent

**Description:**

There will be a system wide replacement and update of the fire department radios. These radios are essential to communicate with our dispatch center, fire personnel, and department vehicles. Additional funding will be provided by our dispatch center to complete the project.

## Capital Improvement Document- FY 2024-2028

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*SCBA Breathing Air Compressor/Storage System*

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Year	Amount
2024	\$0
2025	\$0
2026	\$0
2027	\$0
2028	\$1

Low Priority

High Priority

Urgent

**Description:**

This air compressor is used to put breathing air into the SCBA bottle. The compressor utilizes a storage system to store compressed air so several bottles can be filled at one time.

## Capital Improvement Document- FY 2024-2028

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### *Self-Contained Breathing Apparatus (SCBA)*

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Year	Amount
2024	\$450,000.00
2025	\$0
2026	\$0
2027	\$0
2028	\$0

Low Priority

High Priority

Urgent

#### **Description:**

The self-contained breathing apparatus (SCBA) is the equipment used for firefighters to breath fresh air while fighting a fire. It primarily consists of a harness, bottle, regulator, and face piece. The SCBA is an essential tool for firefighters to search for victims and aid in the extinguishment of a fire. The national standard for replacement and warranty is ten (10) years.

## Capital Improvement Document- FY 2024-2028

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### *AV Upgrades*

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Year	Amount
2024	\$24,000.00
2025	\$20,000.00
2026	\$20,000.00
2027	\$20,000.00
2028	\$20,000.00

Low Priority

High Priority

Urgent

**Description:**

Add additional functionality and upgrade equipment as needed for the Audio Video System.

## Capital Improvement Document- FY 2024-2028

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*Backup System*

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Year	Amount
2024	\$0
2025	\$0
2026	\$0
2027	\$0
2028	\$100.000

Low Priority

High Priority

Urgent

**Description:**

Refresh the backup system hardware, increase storage capacity. This system will be attached to the network and will be part of the City's disaster recovery strategy.

## Capital Improvement Document- FY 2024-2028

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### *City Wide Proximity Card Reader and Camera System*

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Year	Amount
2024	\$25,000.00
2025	\$20,000.00
2026	\$0
2027	\$20,000.00
2028	\$0

Low Priority

High Priority

Urgent

#### **Description:**

Procure a system that will allow for proximity card readers and cameras to be installed throughout the City. This project will provide for enhanced safety and security at all City locations. This project has been deferred to the end of FY2020 and estimated to be completed in FY2021.

## Capital Improvement Document- FY 2024-2028

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*Disaster Recovery Software*

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Year	Amount
2024	\$0
2025	\$0
2026	\$0
2027	\$0
2028	\$100,000.00

Low Priority

High Priority

Urgent

**Description:**

Refresh the backup system hardware, increase storage capacity. This system will be attached to the network and will be part of the City's disaster recovery strategy.

## Capital Improvement Document- FY 2024-2028

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*Email System Upgrade*

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Year	Amount
2024	\$0
2025	\$0
2026	\$100,000.00
2027	\$0
2028	\$0

Low Priority

High Priority

Urgent

**Description:**

Upgrade the email server to the newest version to keep current with technology trends and ensure compatibility with other network resources.

## Capital Improvement Document- FY 2024-2028

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*ERP System*

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Year	Amount
2024	\$100,000.00
2025	\$200,000.00
2026	\$80,000.00
2027	\$80,000.00
2028	\$50,000.00

Low Priority

High Priority

Urgent

**Description:**

Continued Maintenance and Support of current ERP Systems utilized by the City by adding on additional modules as well as continue learning/training through Conferences, Webinars and Training sessions.

## Capital Improvement Document- FY 2024-2028

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### *Microsoft Office Licenses*

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Year	Amount
2024	\$0
2025	\$100,000.00
2026	\$0
2027	\$0
2028	\$0

Low Priority

High Priority

Urgent

#### **Description:**

Upgrade Microsoft Office licenses to the newest stable version. Microsoft Office is heavily used in the City's day to day operations. This software also interfaces with a variety of other software packages currently used by the City. The upgrade will allow the City to maintain compatibility with both current and future software deployments. Microsoft Office software is installed on City desktops, laptops, servers, tablets and virtual workstations. This upgrade process happens every 5 years.

## Capital Improvement Document- FY 2024-2028

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### *Network Equipment Refresh*

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Year	Amount
2024	\$90,000.00
2025	\$0
2026	\$20,000.00
2027	\$0
2028	\$20,000.00

Low Priority

High Priority

Urgent

**Description:**

Replace network switches and routers. These upgrades allow the IT department to keep up with current technology trends and changes. This equipment is the backbone of the City's network infrastructure.

## Capital Improvement Document- FY 2024-2028

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### *PC Replacements*

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Year	Amount
2024	\$60,000.00
2025	\$60,000.00
2026	\$60,000.00
2027	\$60,000.00
2028	\$65,000.00

Low Priority

High Priority

Urgent

**Description:**

Continued annual computer replacement plan that replaces roughly one quarter of the City computers. This constant refresh will insure software and hardware compatibility with current/future hardware/software. In addition, the cost is spread out over multiple years.

## Capital Improvement Document- FY 2024-2028

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*Phone System Upgrade*

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Year	Amount
2024	\$0
2025	\$0
2026	\$0
2027	\$0
2028	\$200,000.00

Low Priority

High Priority

Urgent

**Description:**

Upgrade/Maintenance of the current phone system software/hardware to newest versions and implement capabilities such as unified messaging, video conferencing, Instant Message, auto-attendant, dial by extension and mobile telephony.

## Capital Improvement Document- FY 2024-2028

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*Server Room Upgrade*

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Year	Amount
2024	\$20,000.00
2025	\$0
2026	\$20,000.00
2027	\$0
2028	\$20,000.00

Low Priority

High Priority

Urgent

**Description:**

Make general improvements to the Server room/IDF Closests.

## Capital Improvement Document- FY 2024-2028

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*Server/San Hardware Refresh*

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Year	Amount
2024	\$0
2025	\$50,000.00
2026	\$0
2027	\$50,000.00
2028	\$0

Low Priority

High Priority

Urgent

**Description:**

Refresh File Server/SAN hardware. Keeps the datacenter up to date with emerging technology and refreshes hardware warranties. A complete full upgrade to ensure the reliability, safety and security of the City's software and related hardware systems. This is an essential project.

## Capital Improvement Document- FY 2024-2028

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### *UPS Replacement*

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Year	Amount
2024	\$0
2025	\$50,000.00
2026	\$0
2027	\$20,000.00
2028	\$20,000.00

Low Priority

High Priority

Urgent

**Description:**

General upgrade/replacement of UPS (Uninterrupted Power Supply) Units utilized for City Computer systems.

## Capital Improvement Document- FY 2024-2028

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### *Wireless Backup System*

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Year	Amount
2024	\$0
2025	\$80,000.00
2026	\$0
2027	\$0
2028	\$0

Low Priority

High Priority

Urgent

**Description:**

Implement/Maintenance of wireless backup system that will allow for data and phone communication in the event the City land line communication or dark fiber are interrupted or compromised. In addition, establish backup connectivity to the Fire Stations and Public Works Facilities.