



To: Mayor Nicolas J. Helmer, Members of City Council,
Management and Staff
From: Cheri Graefen, Finance Director
Date: April 7, 2020
Re: FY2021 Budget & Financial Considerations Due to COVID-19

FY2021 Proposed Budget and COVID-19 Considerations and Concerns

The recent quarantines and changes in the ability of many businesses to function normally will alter the City's finances materially in the short term. There is no recent similar financial stress to use as a baseline in extrapolating the financial impact on the City. As businesses close and travel/tourism is discouraged, we're seeing sharp declines in our revenues with the expectation that financial impacts will stretch beyond the immediate impact of the health issues we are currently facing.

Overall, we see the current environment impacting revenues to a greater degree than expenditures. In terms of revenues, Finance staff has estimated 25% (approx. 3 months) of the preliminary budgeted revenues for certain revenue sources will not be collected. The revenue sources impacted by this reduction include: Income Tax, Sales and Use Tax, Places of Eating Tax, Hotel Tax, Handle Tax and Video Gaming Tax. As these taxes are driven by employment and consumer demand, and since related businesses are currently closed, it is likely that the loss of revenue will not be recovered in subsequent months. In addition, the State has also announced that tax distributions will be delayed. Since this represents only a timing difference, we have not factored this into the proposed budget as we anticipate collection during FY2021.

The projections indicate that the City will see a revenue reduction of about \$1,221,500 during FY2021. The majority of that decrease would happen May thru July 2020, and then likely see monthly shortfalls decline fairly rapidly if things get back to a more normal environment reasonably quickly. The impact for FY2020 is assumed to be less significant due to the fact that almost 10 and ½ months of the fiscal year were relatively normal.

In terms of expenditures, the largest impact is the continued demand for City services without the continued revenue sources to support them. We have been able to maintain municipal operations during this emergency, for the most part and the steps taken should not significantly increase expenditures. We have, in consultation with the Directors and Department Heads, reviewed all budgeted expenses to reduce planned costs wherever possible while continuing to maintain the high level of service that our residents have come to expect. In addition to these operating expenditure issues, the City has significant capital items in the budget, many of which have been deferred to offset a decline in revenues. Three scenarios could see materially increase operating expenditures, some of which might be partially offset by FEMA reimbursement: 1) a significant number of City employees become quarantined or unable to work, requiring overtime to maintain minimum service levels, 2) significant trauma to the community requiring the City to respond with a more aggressive staffing and service plan, and / or 3) mutual aid or other circumstances increasing the demand on City resources.

Currently, the City's cash position is strong. As of 3/31/20, unrestricted and liquid cash reserves totaled \$14 million which represents 156% of annual expenses. We are monitoring the City's liquidity position on a weekly basis to ensure we have adequate funds available as needed.

The FY2021 budget projections assume that the major health issues decline significantly in mid-June 2020. As a result, the proposed budget for the General Fund shows net expense of \$1,180,600 for FY21 vs. net revenue of \$267,973 for FY20. With this proposed budget, the City will need to utilize emergency reserves to fund FY2021 operations.

In terms of unrestricted fund balance in the General Fund, the preliminary budget anticipated a 4/30/2021 unrestricted fund balance of \$5.6 million. Given the estimated reduction for FY2021 revenue of \$1.2 million, the City’s General Fund unrestricted ending reserve balance is projected to be \$4.4 million - which is 49% of expenditures. In addition to that, The City’s \$3 million emergency reserve is also available.

Other Funds

The impact of the current financial environment will vary by fund. With the exception of the Hotel Tax Fund, given the uncertain duration and severity of events, it is not very practical to project the financial impact accurately at this time, however, it is reasonable to highlight areas of concern, as outlined below:

Concerns

Capital - Fund 30	Capital spending could be deferred to reduce cash needed from General Fund.
Metra Parking - Fund 52	Current utilization is exceptionally low
Motor Fuel Tax - Fund 11	Road projects could be deferred. Alternatively, if contractors are providing exceptionally good pricing, it might be advantageous to expand our road program in FY 2021 to get better pricing and scale back next year.
TIF Districts - 12 & 18	We anticipate some delay in property tax receipts, however, it is unclear if tax assessments / incremental tax revenue would be impacted under current conditions.
Police Pension - 71	The asset values may be significantly less due to market forces. The City could make a supplemental contribution, if desired.
Water and Sewer - 51 & 53	Resident consumption for water and sewer is not expected to change significantly. However, due to increased rate of unemployment, we expect to see delayed payments and should consider payments plans for some.
Debt Service- 41 & 46	We anticipate some delay in receiving tax distributions due to loss of income in which case, cash borrowing from the General Fund would be necessary.
Solid Waste - 17	Revenue receipts from the City's current vendor support planned expenses. Delays in receipts may require cash borrowing from the General Fund.

FY2021 Budget Documents

The budget documents provided include the following items (p. # listed is in this pdf):

- | | |
|---|-------------|
| 1. Fund balance projection thru 4/30/21 | 4/34 |
| 2. General Fund Budgeted Revenue and Expenditure graphs | 5/34 |
| 3. Major Revenue Fluctuations estimated for COVID-19 impact | 6/34 |
| 4. General Fund Budgeted Expenditure details | 7/34 |
| 5. Historical Comparison of Major Revenues 2017-2020 | 8 – 12/34 |
| 6. Budget Details | 13 - 29 /34 |
| 7. Capital Improvement Plan | 30 – 34/34 |

Conclusion

These are exceptionally challenging times both operationally and financially for our residents, businesses, and the City itself. While the proposed budget for FY2021 reflects a possible financial outcome for the current environment, the amount of uncertainty surrounding these projections is exceptionally high. We will continue to monitor the changing economic environment and the related impacts on the City's finances and operations.

CITY OF PROSPECT HEIGHTS
FUND BALANCE PROJECTION
FY 2020-2021

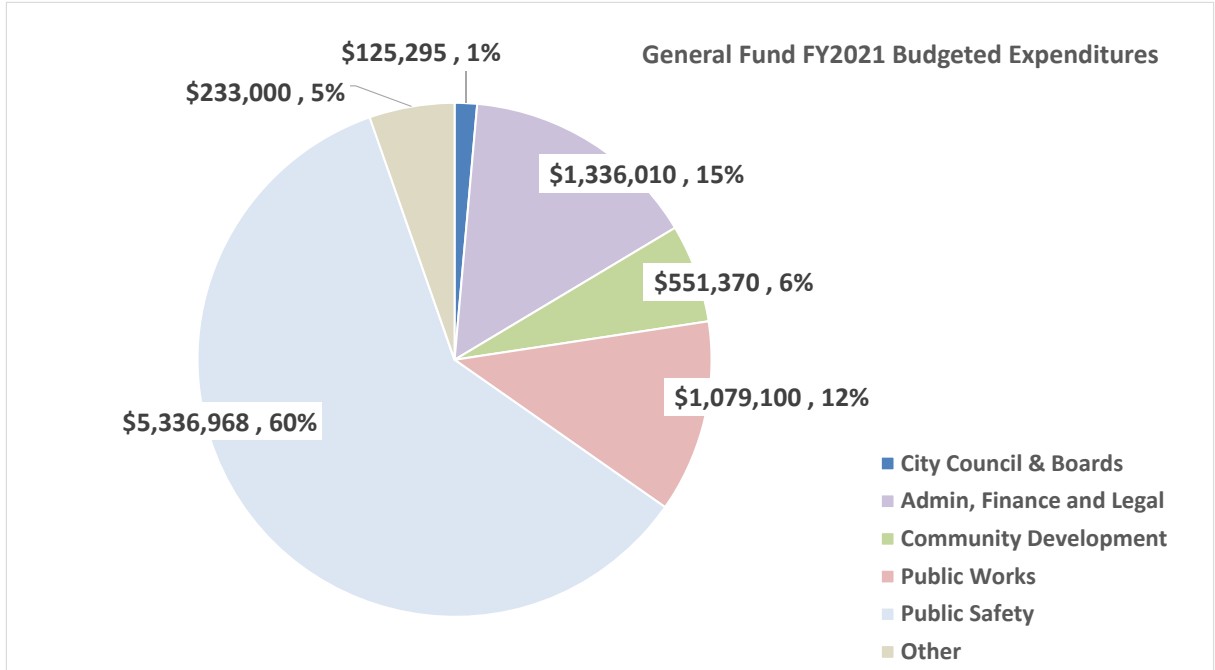
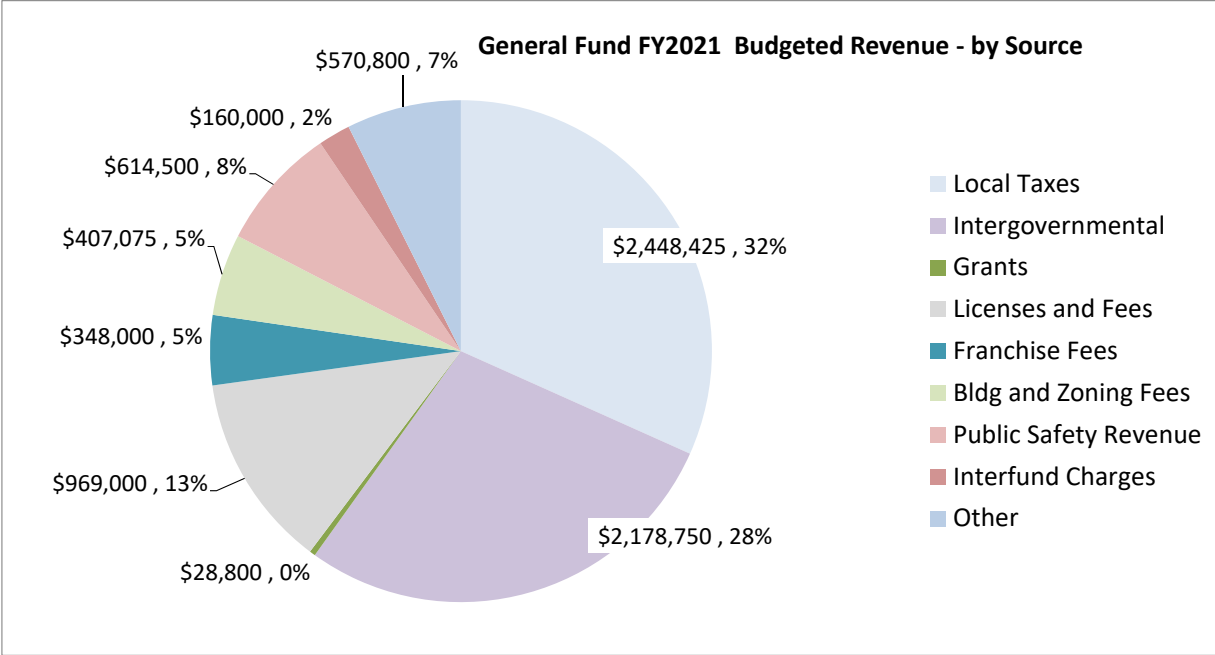
	Final Fund Balance	Projected FY 19-20 Results			Projected Fund Balance	Preliminary Budget FY 20-21			Projected Fund Balance
		Revenue	Expense	Net Revenue (Expense)		Revenue	Expense	Net Revenue (Expense)	
	04/30/19				04/30/20				04/30/21
General Fund									
General Fund	11,043,737	8,981,002	8,713,029	267,973	11,311,710	7,725,350	8,905,950	(1,180,600)	10,131,110
Special Revenue Funds									
Motor Fuel Tax	1,775,790	620,000	-	620,000	2,395,790	706,700	268,000	438,700	2,834,490
Palatine/Milwaukee TIF	1,053,946	738,400	249,425	488,975	1,542,921	673,000	215,175	457,825	2,000,746
Tourism District	78,984	671,300	727,814	(56,514)	22,470	526,500	524,250	2,250	24,720
DEA Seizure	499,337	202,500	156,200	46,300	545,637	-	135,500	(135,500)	410,137
Solid Waste	117,297	452,500	450,000	2,500	119,797	465,200	490,000	(24,800)	94,997
Palatine Road TIF	476,864	100,600	12,625	87,975	564,839	100,200	14,175	86,025	650,864
SSA #1	(108,125)	75	-	75	(108,050)	-	-	-	(108,050)
SSA #2	29,409	250	-	250	29,659	-	29,000	(29,000)	659
SSA #3	325,198	1,400	-	1,400	326,598	-	320,000	(320,000)	6,598
SSA #4	29,316	200	-	200	29,516	-	29,000	(29,000)	516
SSA #5	117,217	14,500	25,500	(11,000)	106,217	25,500	17,000	8,500	114,717
SSA #8	311,168	129,400	13,000	116,400	427,568	133,000	15,150	117,850	545,418
Capital Project Fund									
Capital Improvements	6,244,748	250,000	409,200	(159,200)	6,085,548	-	697,000	(697,000)	5,388,548
Debt Service Funds									
Road Construction	887,607	1,205,000	1,307,835	(102,835)	784,772	1,314,000	1,311,860	2,140	786,912
SSA #6 Construction	199,171	181,000	217,513	(36,513)	162,658	212,500	212,490	10	162,668
Enterprise Funds									
Water	5,014,805	907,500	791,326	116,174	5,130,979	912,500	862,790	49,710	5,180,689
Sanitary Sewer	1,236,711	807,500	227,400	580,100	1,816,811	807,500	762,600	44,900	1,861,711
Parking	140,321	65,000	104,100	(39,100)	101,221	120,000	119,750	250	101,471
Fiduciary Fund									
Police Pension	17,266,401	2,348,971	992,500	1,356,471	18,622,872	1,695,208	1,151,600	543,608	19,166,480
	<u>46,739,902</u>	<u>17,677,098</u>	<u>14,397,467</u>	<u>3,279,632</u>	<u>50,019,534</u>	<u>15,417,158</u>	<u>16,081,290</u>	<u>(664,132)</u>	<u>49,355,402</u>

General Fund - Fund Balance Projection

4/30/2021

Non-Spendable	2,664,500	Due from SSA1/Parking Fund, Prepays and TIF
Restricted for Public Safety	72,300	Narcotics, Seized Assets, DUI
Committed - Emergency Reserve	3,000,000	30% of future budgeted expenses
Unassigned Fund Balance	4,394,310	
Ending General Fund - Fund Balance	<u>10,131,110</u>	

GOV	21,222,451
ENT	6,391,837
PENSION	<u>17,266,401</u>
	44,880,689
DEVELOPMENT	<u>1,859,213</u>
	<u>46,739,902</u>



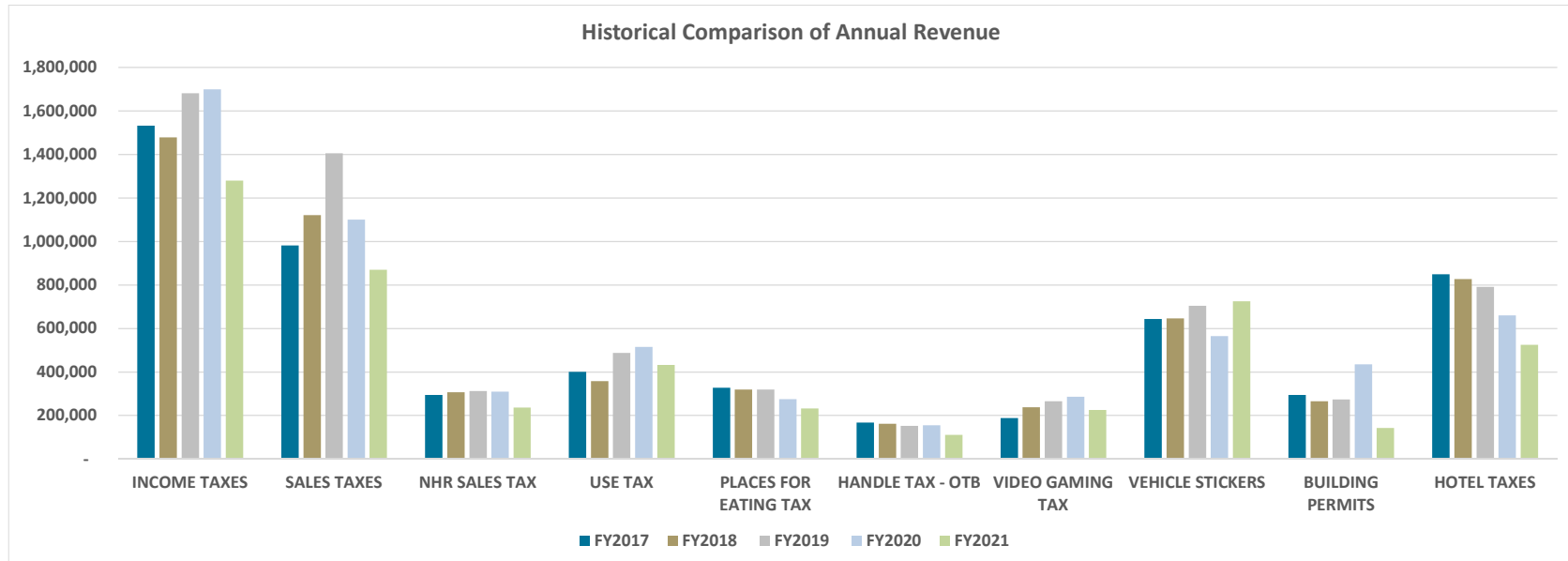
CITY OF PROSPECT HEIGHTS
REVENUE ANALYSIS - FY 2021 PROPOSED BUDGET

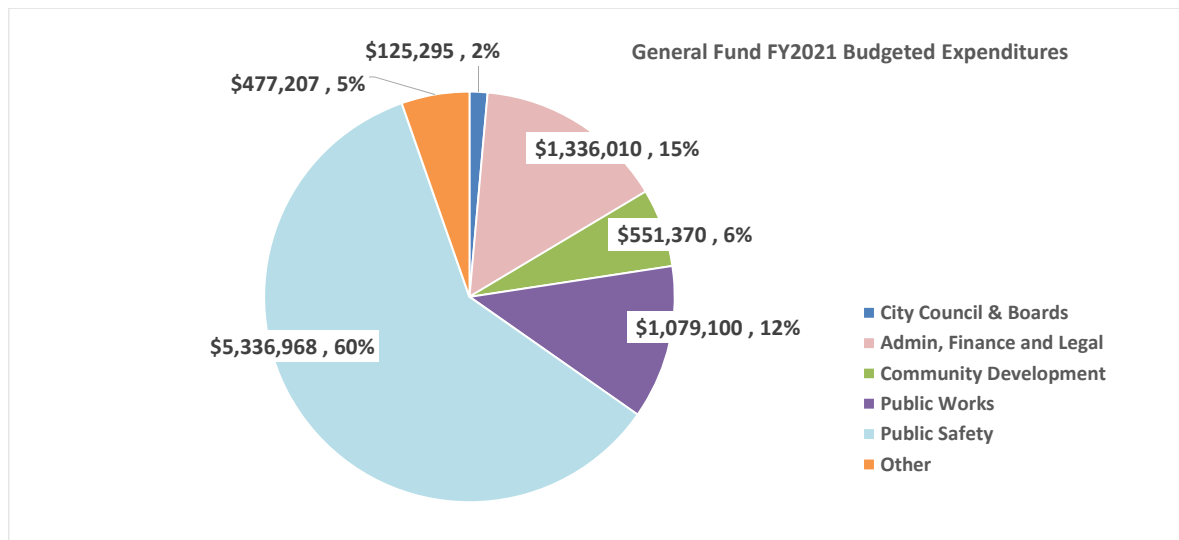
FY2021 Proposed Budget - Major Revenue Changes

As a result of the impact of COVID-19 and the current reductions in many of the City's revenue sources, the FY2021 Proposed Budget has been adjusted to reflect the future economic uncertainty.

		Actual FY2017	Actual FY2018	Actual (4) FY2019	Projected FY2020	Budgeted FY2021	\$\$ Decrease FY20 to FY21	% Decrease
General Fund	INCOME TAXES	1,532,543	1,479,199	1,681,769	1,700,000	1,280,250	(419,750)	-24.7% (1)
General Fund	SALES TAXES	981,646	1,121,542	1,405,228	1,100,000	870,000	(230,000)	-20.9% (1)
General Fund	NHR SALES TAX	293,813	307,332	312,709	310,000	236,250	(73,750)	-23.8% (1)
General Fund	USE TAX	400,105	357,865	488,058	515,000	432,750	(82,250)	-16.0% (1)
General Fund	PLACES FOR EATING TAX	326,929	318,595	318,705	275,000	232,500	(42,500)	-15.5% (1)
General Fund	HANDLE TAX - OTB	166,943	161,350	152,051	155,000	110,250	(44,750)	-28.9% (1)
General Fund	VIDEO GAMING TAX	188,747	238,509	264,764	286,000	225,000	(61,000)	-21.3% (1)
General Fund	VEHICLE STICKERS	643,828	646,490	703,997	565,000	725,000	160,000	28.3% (2)
General Fund	BUILDING PERMITS	294,280	265,245	274,059	435,000	142,500	(292,500)	-67.2% (3)
Hotel Tax Fund	HOTEL TAXES	849,495	827,607	791,836	660,000	525,000	(135,000)	-20.5% (1)
Total Major Revenues		5,678,328	5,723,733	6,393,176	6,001,000	4,779,500	(1,221,500)	-20.4%
Total Budgeted - funds 1 & 13		9,950,367	9,909,622	9,421,685	10,143,988	8,286,450		
% Total Budgeted Revenues		57%	58%	68%	59%	58%		

- Highlights:
- (1) Reduced budgets in FY2021 are related to COVID-19 impact of lost revenue
 - (2) Increase in Vehicle Sticker revenue budget is due to expected receipts of delayed payments
 - (3) Decrease in Building Permit revenue due to COVID-19 impact and loss of one-time receipts from River Trails/Conor project (FY20)
 - (4) In FY19, actual revenue was \$650k higher than budget for income and sales tax, adjusted % Total Budgeted Revenues if excess is eliminated is 50%





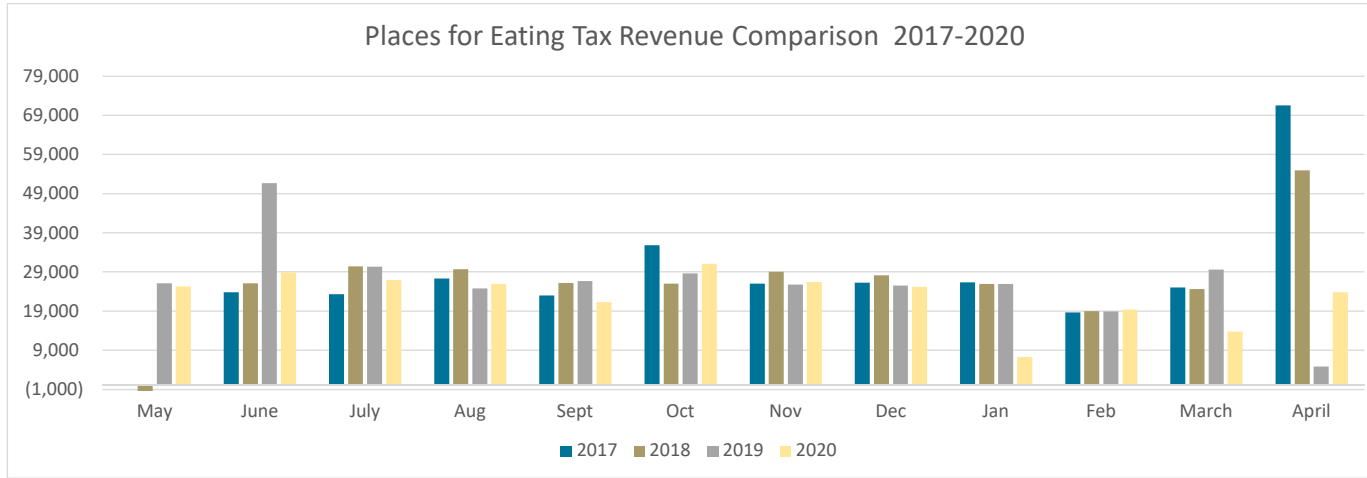
In light of the uncertainty surrounding the COVID-19 virus, Department Directors and Managers reviewed the original budgets for FY 2021 in an effort to forego expenditures where possible. After careful analysis, the preliminary expenditure budget was reduced by \$300k. Significant expenditure items are as follows:

	Actual FY18-19	Projected FY18-19	Budget FY19-20	Proposed Budget FY20-21
City Council	91,971	95,400	107,386	125,295
\$\$ Increase (Decrease)				17,909
% Increase (Decrease)				16.7%
Budget increase relates to increase in Special Events of \$14k due to the upcoming Census Block Party. This expenditure is offset by a grant already awarded to the City for \$21k. The grant proceeds are included in General Fund grant revenue and will cover the full cost of this event.				
Administration	811,866	757,813	789,063	825,110
\$\$ Increase (Decrease)				36,047
% Increase (Decrease)				4.6%
Wages				AV staff upgrad from PT to FT (+\$56k)
Liability Insurance				Reduced by \$27k due to reallocation of costs to other funds
Finance	202,926	172,390	178,375	183,900
\$\$ Increase (Decrease)				5,525
% Increase (Decrease)				3.1%
Legal	354,798	292,500	346,200	327,000
\$\$ Increase (Decrease)				(19,200)
% Increase (Decrease)				-5.5%
Community Development	527,316	511,850	572,870	551,370
\$\$ Increase (Decrease)				(21,500)
% Increase (Decrease)				-3.8%
Professional Services and Engr costs are reduced by \$35k as a result of River Trails/Conor project completed last year. Wages and IMRF costs increased by \$23k due to IMRF rate increase of 2% and annual cost of living wage increase				
Public Works	910,054	1,047,700	1,329,269	1,079,100
\$\$ Increase (Decrease)				(250,169)
% Increase (Decrease)				-18.8%
Equipment & Improvements costs are reduced by \$35k as planned expenditures have been postponed to the following year Supplies costs reduced by \$25k based on lower expenditures this year compared to budget Maintenance costs reduced by \$44k as salt dome is full at this time and signal maintenance limited to necessity Professional services costs reduced by \$77k based on lower current year costs and no major projects planned				
Public Safety	4,845,191	5,108,716	5,153,444	5,331,068
\$\$ Increase (Decrease)				177,624
% Increase (Decrease)				3.4%

Wages & Benefits increased \$130k reflecting increases of 2.75% for Officers and 2.5 for Sergeants
Police Pension contribution increased \$52k based on current actuarial study for FY2021

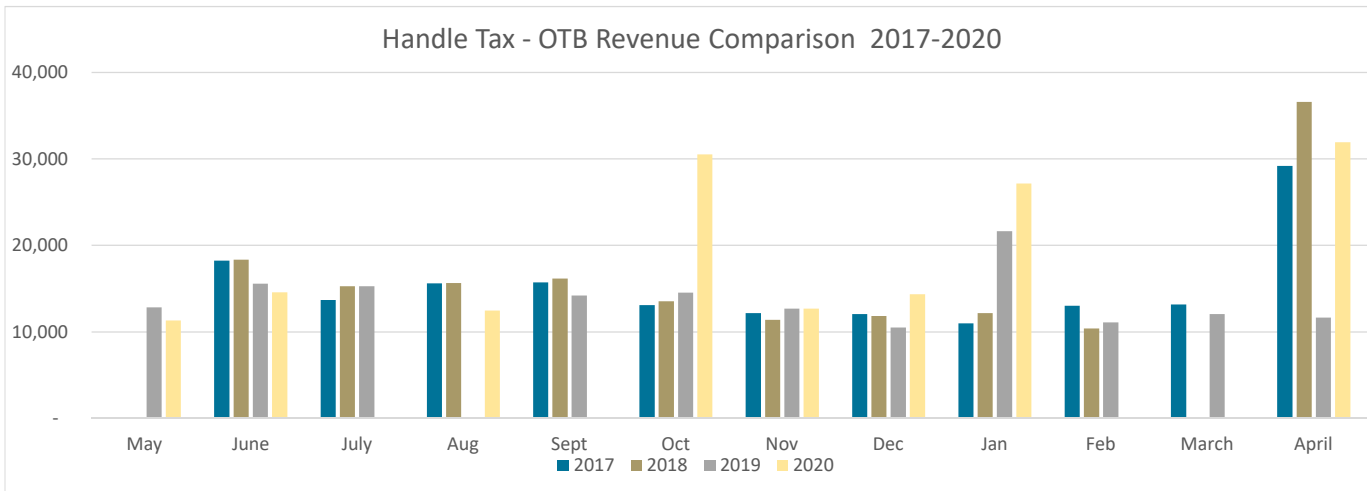
**CITY OF PROSPECT HEIGHTS
HISTORICAL COMPARISON OF MAJOR REVENUE STREAMS**

PLACES FOR EATING TAX
01-105-3050



	<u>May</u>	<u>June</u>	<u>July</u>	<u>Aug</u>	<u>Sept</u>	<u>Oct</u>	<u>Nov</u>	<u>Dec</u>	<u>Jan</u>	<u>Feb</u>	<u>March</u>	<u>April</u>	<u>Total</u>	<u>Incr (decr)</u>	<u>% Incr (Decr)</u>	
2017	-	23,817	23,278	27,309	23,014	35,830	26,011	26,215	26,355	18,606	24,983	71,511	326,929			
2018	(1,535)	26,050	30,441	29,672	26,208	26,012	29,027	28,154	25,948	18,996	24,653	54,968	318,595	(8,334)	-3%	
2019	26,124	51,634	30,300	24,748	26,693	28,644	25,793	25,539	25,963	18,857	29,584	4,825	318,705	110	0%	
2020	25,271	28,900	26,877	25,892	21,243	31,082	26,399	25,180	7,246	19,374	13,772	23,766	275,000	(43,705)	-14%	1,239,228

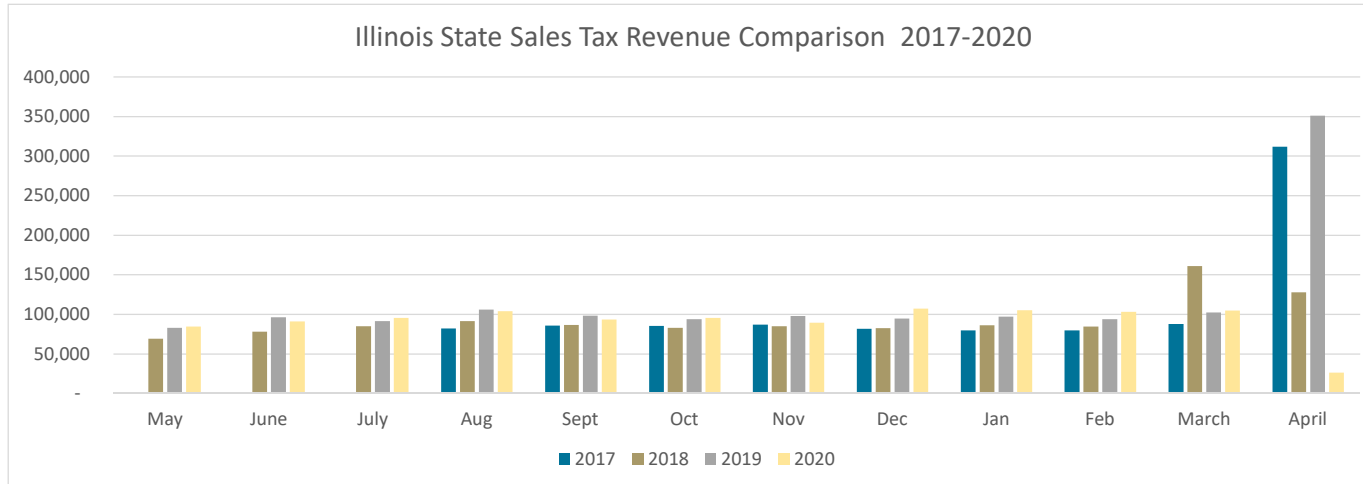
HANDLE TAX - OTB
01-105-3060



	<u>May</u>	<u>June</u>	<u>July</u>	<u>Aug</u>	<u>Sept</u>	<u>Oct</u>	<u>Nov</u>	<u>Dec</u>	<u>Jan</u>	<u>Feb</u>	<u>March</u>	<u>April</u>	<u>Total</u>	<u>Incr (decr)</u>	<u>% Incr (Decr)</u>	
2017	-	18,239	13,682	15,604	15,702	13,076	12,183	12,074	10,988	13,020	13,169	29,205	166,943			
2018	-	18,337	15,265	15,652	16,164	13,545	11,400	11,823	12,168	10,404	-	36,592	161,350	(5,593)	-3%	
2019	12,839	15,571	15,263	-	14,218	14,533	12,703	10,485	21,659	11,094	12,051	11,636	152,051	(9,299)	-6%	
2020	11,318	14,574	-	12,455	-	30,540	12,677	14,333	27,157	-	-	31,946	155,000	2,949	2%	635,343

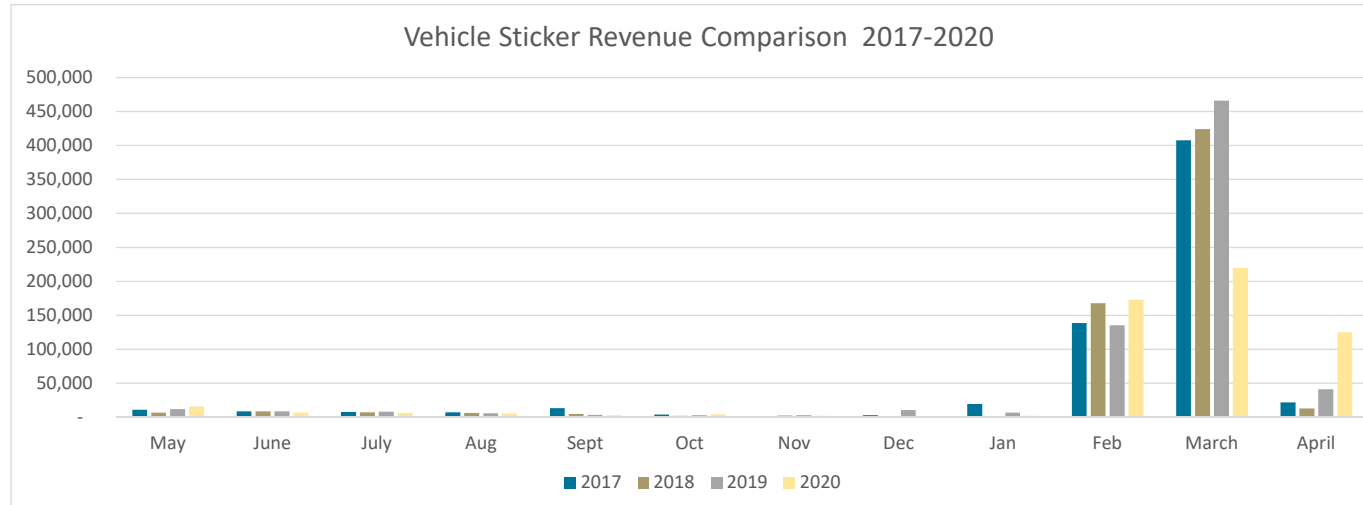
**CITY OF PROSPECT HEIGHTS
HISTORICAL COMPARISON OF MAJOR REVENUE STREAMS**

**SALES TAXES
01-110-3110**



	<u>May</u>	<u>June</u>	<u>July</u>	<u>Aug</u>	<u>Sept</u>	<u>Oct</u>	<u>Nov</u>	<u>Dec</u>	<u>Jan</u>	<u>Feb</u>	<u>March</u>	<u>April</u>	<u>Total</u>	<u>Incr (decr)</u>	<u>% Incr (Decr)</u>	
2017	-	-	-	82,343	85,971	85,503	87,215	81,662	79,631	79,587	87,867	311,865	981,646			
2018	69,381	78,311	85,133	91,488	86,726	83,086	85,143	82,572	86,219	84,536	161,201	127,748	1,121,542	139,897	14%	
2019	82,787	96,152	91,298	105,883	98,165	94,054	97,809	94,633	97,321	93,846	102,190	351,092	1,405,228	283,686	25%	
2020	84,573	91,225	95,358	103,942	93,337	95,336	89,393	107,316	105,416	103,013	104,857	26,233	1,100,000	(305,228)	-22%	4,608,416

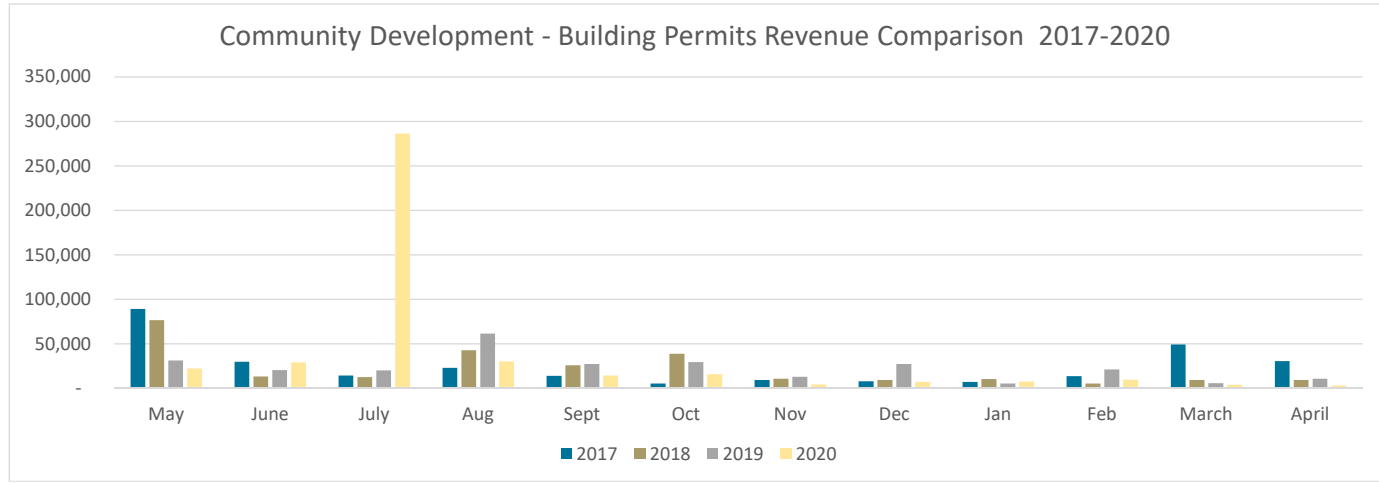
**VEHICLE STICKERS
01-120-3300**



	<u>May</u>	<u>June</u>	<u>July</u>	<u>Aug</u>	<u>Sept</u>	<u>Oct</u>	<u>Nov</u>	<u>Dec</u>	<u>Jan</u>	<u>Feb</u>	<u>March</u>	<u>April</u>	<u>Total</u>	<u>Incr (decr)</u>	<u>% Incr (Decr)</u>	
2017	10,790	8,550	7,910	7,395	13,398	4,023	1,575	3,185	19,265	138,507	407,351	21,880	643,828			
2018	7,005	8,485	7,075	6,225	4,920	2,160	2,605	1,665	1,580	167,911	424,156	12,703	646,490	2,662	0%	
2019	12,108	8,847	8,037	5,937	3,367	2,901	3,182	10,657	6,914	135,302	465,687	41,060	703,997	57,507	9%	
2020	15,743	6,729	6,161	5,323	3,039	4,644	1,905	1,464	2,159	172,981	219,648	125,207	565,000	(138,997)	-20%	2,559,315

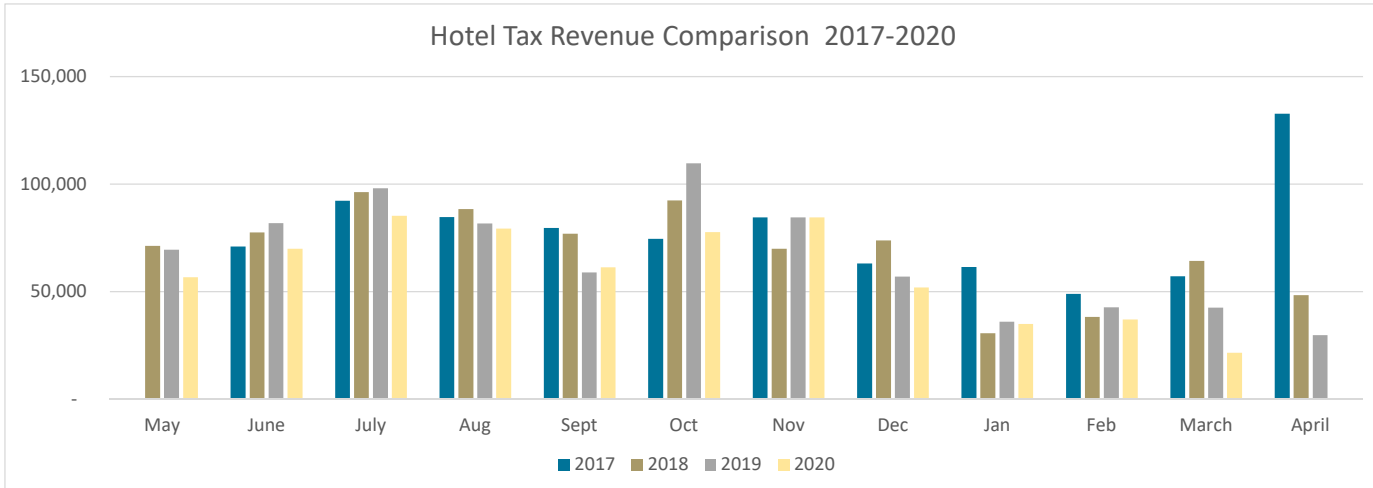
**CITY OF PROSPECT HEIGHTS
HISTORICAL COMPARISON OF MAJOR REVENUE STREAMS**

**BUILDING PERMITS
01-130-3400**



	<u>May</u>	<u>June</u>	<u>July</u>	<u>Aug</u>	<u>Sept</u>	<u>Oct</u>	<u>Nov</u>	<u>Dec</u>	<u>Jan</u>	<u>Feb</u>	<u>March</u>	<u>April</u>	<u>Total</u>	<u>Incr (decr)</u>	<u>% Incr (Decr)</u>
2017	89,185	29,754	14,601	22,985	13,999	5,579	9,262	7,889	7,110	13,890	49,305	30,722	294,280		
2018	76,663	13,256	12,795	42,889	25,830	39,031	10,694	9,456	10,367	5,432	9,561	9,271	265,245	(29,036)	-10%
2019	31,245	20,036	20,036	61,659	27,519	29,464	12,900	27,311	5,301	21,262	5,894	10,973	274,059	8,814	3%
2020	22,487	29,318	286,255	30,437	14,477	15,742	4,256	7,396	7,591	9,706	4,025	3,310	435,000	160,941	59%

**HOTEL TAXES
13-100-3020**



	<u>May</u>	<u>June</u>	<u>July</u>	<u>Aug</u>	<u>Sept</u>	<u>Oct</u>	<u>Nov</u>	<u>Dec</u>	<u>Jan</u>	<u>Feb</u>	<u>March</u>	<u>April</u>	<u>Total</u>	<u>Incr (decr)</u>	<u>% Incr (Decr)</u>
2017	-	70,911	92,190	84,652	79,632	74,550	84,480	63,102	61,406	48,850	57,074	132,648	849,495		
2018	71,185	77,506	96,183	88,361	76,967	92,337	69,968	73,782	30,623	38,140	64,301	48,253	827,607	(21,887)	-3%
2019	69,528	81,808	98,059	81,616	58,882	109,576	84,431	56,963	35,995	42,717	42,580	29,683	791,836	(35,771)	-4%
2020	56,592	69,886	85,301	79,344	61,313	77,620	84,439	51,958	34,981	36,938	21,474	156	660,000	(131,836)	-17%

		5/1/18	5/1/19		5/1/19				
		4/30/19	4/30/20		4/30/20				
			Current Year	Current Year	Current Year	Proposed	Variance to		
		FY18-19	3.31.20	FY19-20	FY19-20	FY20-21	to Prior Year		
GL Acct #	Description	Actual	Actual 11 mos	Projected	Budget	Budget	Budget		Comments
01-105-3000	REAL ESTATE TAXES	350,646	203,552	355,000	368,213	396,300	28,087	-	Based on Police Pension Tax Levy
01-105-3005	USE TAX	488,058	514,425	515,000	515,000	432,750	(82,250)	-	IML per capita revenue estimate of 35.50 per capita reduced 25% for COVID-19 projected impact
01-105-3006	NON-HOME RULE SALES TAX	312,709	291,570	310,000	329,000	236,250	(92,750)	-	Based on historical trends - reduced by 25% for COVID-19 projected impact
01-105-3010	UTILITY - ELECTRIC	436,508	345,103	375,000	403,156	385,000	(18,156)	-	Based on historical trends
01-105-3011	UTILITY - NATURAL GAS	136,195	150,374	170,000	169,294	170,000	706	-	Based on historical trends
01-105-3012	UTILITY- TELEPHONE	246,652	196,757	208,000	335,000	210,000	(125,000)	-	Based on historical trends
01-105-3030	ROAD & BRIDGE TAXES	28,071	19,681	25,000	27,500	28,000	500	-	Based on historical trends
01-105-3040	RENTAL CAR TAXES	17,648	16,888	18,000	18,000	13,875	(4,125)	-	Based on historical trends - reduced by 25% for COVID-19 projected impact
01-105-3050	PLACES FOR EATING TAX	318,705	251,234	275,000	360,000	232,500	(127,500)	-	Based on historical trends - reduced by 25% for COVID-19 projected impact
01-105-3060	HANDLE TAX - OTB	152,051	123,054	155,000	155,000	110,250	(44,750)	-	Based on historical trends - reduced by 25% for COVID-19 projected impact
01-105-3065	VIDEO GAMING TAX	264,764	266,872	286,000	260,000	225,000	(35,000)	-	Based on historical trends - reduced by 25% for COVID-19 projected impact
01-105-3066	PULL TAB AND CHARITABLE GAMING TAX	-	7,228	7,228	6,000	7,500	1,500	-	Annual distribution for gaming and pull tab tax
01-105-3070	AMUSEMENT TAX	840	324	324	4,000	1,000	(3,000)	-	
01-110-3100	INCOME TAXES	1,681,769	1,594,502	1,700,000	1,635,000	1,280,250	(354,750)	-	Based on IML Per Capita estimate of 105.00 - reduced by 25% for COVID-19 projected impact
01-110-3101	PERSONAL PROPERTY REPLACE TAX	5,525	5,450	5,000	5,000	6,000	1,000	-	IML estimate is projected to be 11.8% higher than last year
01-110-3110	SALES TAXES	1,405,228	1,073,767	1,100,000	1,178,000	870,000	(308,000)	-	Budgeted 2% increase ,reduced by 25% for COVID-19 projected impact
01-110-3111	GLENVIEW SHARED REVENUE	58,609	20,616	20,616	20,000	22,500	2,500	-	Adjusted based on last years collections
01-110-3113	AIRPORT SHARING REVENUE	49,047	-	-	-	-	-	-	
01-115-3210	GRANT - COOK COUNTY CENSUS			10,800		10,800	10,800		Census Block Party Grant
01-115-3213	GRANT - STEP	15,021	7,753	8,000	14,000	12,000	(2,000)	-	STEP Grant for OT salary reimbursement from State
01-115-3244	GRANT - JAG NON-STIMULUS	-	5,749	5,749	-	-	-	-	
01-115-3246	GRANT-POLICE EQUIPMENT	-	-	-	3,000	3,000	-	-	Grant from Dept of Justice - Bullet Proof Vest Program
01-115-3247	GRANT - POLICE TOBACCO	2,695	2,805	3,000	3,000	3,000	-	-	Annual Tobacco Grant award
01-120-3300	VEHICLE STICKERS	703,997	449,972	565,000	665,000	725,000	60,000	-	Includes increase of \$1 fo FY21 plus carryover for FY20 delayed payments of \$75k
01-120-3310	VEH. STICKERS SENIORS	38,756	28,641	35,000	52,000	35,000	(17,000)	-	Based on historical data/trend
01-120-3320	VEH. STICKERS LATE FEES	75,559	14,078	15,000	40,000	15,000	(25,000)	-	Based on historical declining trend due to increased compliance
01-120-3321	VEH. STICKERS TRANSFERS	3,338	930	1,000	3,000	1,500	(1,500)	-	Based on historical data/trend
01-120-3342	LICENSES - ANIMALS	12,396	8,348	10,000	12,500	10,500	(2,000)	-	Based on historical data/trend
01-120-3343	LICENSES - LIQUOR	92,137	21,620	40,000	80,000	90,000	10,000	-	Includes carryover of \$25k for delayed receipts for FY20 plus budget of \$65k for FY21
01-120-3344	LICENSES - BUSINESS	50,254	27,921	38,000	58,000	50,000	(8,000)	-	Includes carryover of \$10k for delayed receipts for FY20 plus budget of \$40k for FY21
01-120-3346	LICENSES - CONTRACTORS	43,225	32,932	33,000	30,000	30,000	-	-	Based on prior year experience with minimal growth anticipated due to COVID1-9 projected impact
01-120-3348	LICENSE - AGREEMENTS	19,758	15,960	18,000	16,000	12,000	(4,000)	-	Includes \$1k per month from Life Storage

		5/1/18	5/1/19		5/1/19				
		4/30/19	4/30/20		4/30/20				
			Current Year	Current Year	Current Year	Proposed	Variance to		
		FY18-19	3.31.20	FY19-20	FY19-20	FY20-21	to Prior Year		
GL Acct #	Description	Actual	Actual 11 mos	Projected	Budget	Budget	Budget		Comments
01-125-3350	CABLE FRANCHISE FEES	204,536	206,712	217,500	217,500	220,000	2,500	-	Based on historical data/trend
01-125-3351	CABLE FRANCHISE FEES-PEG FEES	11,483	12,611	13,500	12,000	12,000	-	-	Based on historical data/trend
01-125-3355	SOLID WASTE FRANCHISE FEES	102,013	76,985	100,000	100,000	95,000	(5,000)	-	Includes franchise and commercial fees from current vendor of approx \$8k per month
01-125-3360	NATURAL GAS FRANCHISE FEES	20,176	21,158	21,158	20,000	21,000	1,000	-	Based on historical data/trend
01-130-3400	BUILDING PERMITS	274,059	431,974	435,000	415,000	142,500	(272,500)	-	Reduction from prior year due to one time River Trails/Conor permits, others are flat, then reduced 25% for COVID-19 impact
01-130-3402	PUBLIC HEARING FEES	6,660	5,518	5,525	2,500	2,500	-	-	6 variances @ \$150, 4 special use permits@ \$400, 1 Text amendment
01-130-3403	ELEVATOR INSPECTION FEE	5,975	4,900	5,000	5,000	5,000	-	-	50 elevators x \$100 each annual inspection
01-130-3404	CERT. OF OCC. INSPECTION FEES	3,975	10,900	11,500	5,925	1,500	(4,425)	-	Reduction due River Trails completion
01-130-3405	HEALTH INSPECTION FEE	1,898	40	100	500	300	(200)	-	6 reinspections @ \$50 each
01-130-3406	COMMERCIAL INSPECTION FEE	10,233	6,577	6,600	9,150	9,150	-	-	175 @ \$40 and 50 @\$25
01-130-3407	ENGINEERING PERMIT FEES	12,580	29,079	30,000	25,000	10,000	(15,000)	-	Miscellaneous Engineering permit/review/insp. fees. Reduction due to comp. of one time projects in FY21
01-130-3408	VACANT FORECLOSURE REGISTRATIONS	10,570	7,520	7,550	12,000	10,000	(2,000)	-	FY 20/21 fee based on 50 vacant prop. X \$200. Less foreclosed vacant properties.
01-130-3410	BUILDING RE-INSP. FEE	505	-	-	500	500	-	-	10 @ \$50
01-130-3411	RENTAL INSPECTION FEE	228,575	156,900	200,000	220,000	225,625	5,625	-	1805 Licenses and inspections x \$125 (River Trails back online)
01-140-3500	TRAFFIC FINES	269,407	138,274	145,000	210,000	175,000	(35,000)	-	Reduction due to lower fines with focus on court costs and reduced redlight tickets
01-140-3505	ORDINANCE & PARKING FINES	311,980	192,128	200,000	325,000	300,000	(25,000)	x -	Fewer vehicle sticker tickets due to increased compliance and change in cell phone tickets July 2019 became moving violations and go thru the State
01-140-3510	LIQUOR FINES	6,500	-	-	-	1,000	1,000	-	One time fines for local business
01-140-3515	ADMINISTRATIVE TOW FEE	45,500	49,000	49,000	45,000	55,000	10,000	-	Increased DUI enforcement in recent months
01-140-3520	DUI ASSESSMENTS	11,337	10,578	10,600	8,000	10,000	2,000	-	Slight increase based on historical trend
01-140-3525	POLICE ALARM LICENSES & FEES	16,596	10,861	11,000	11,000	11,000	-	-	Estimated revenue to be flat based on historical performance
01-145-3550	POLICE REVENUE-NARCOTICS	6,817	-	1,500	5,000	2,000	(3,000)	-	Estimated reimbursement from State for DUI enforcement
01-145-3551	POLICE REVENUE-TASK FORCE	23,636	17,728	18,000	15,000	12,000	(3,000)	-	Reimbursement from State for DEA Overtime
01-145-3552	POLICE REV-ABANDENED PROP EVID	-	-	-	200	-	(200)	-	Consistent with prior year
01-145-3553	POLICE REVENUE-SPECIAL DETAILS	63,021	42,183	43,000	45,000	42,000	(3,000)	-	Includes reimbursements from various City establishments including PABCOR, Home Bar, Rocky V, Bridge Church, Olive Tree Church
01-145-3554	POLICE REVENUE - GAMING TAX	11,566	-	-	6,000	-	(6,000)	-	Moved to 01-105-3066 beginning with FY20
01-145-3555	POLICE REVENUE - SEIZED ASSETS	450	4,839	5,000	-	5,000	5,000	-	Consistent with prior year
01-145-3745	PUBLIC SAFETY REIMBURSABLE FEE	1,598	-	-	800	1,500	700	-	Reimbursement from Illinois Public Risk Fund for safety equipment
01-150-3613	CVB/TOURISM SERVICE CHARGE	70,000	85,000	85,000	85,000	60,000	(25,000)	-	Service charge reduced in CY - no new hotels
01-150-3617	SOLID WASTE SERVICE CHARGE	123,000	100,000	100,000	100,000	100,000	-	-	Service charge remains
01-155-3700	EMPLOYEE SALARY REIMBURSEMENT	53,542	61,028	62,000	35,000	60,000	25,000	-	Per detailed analysis - 6 guards at 20 hrs/wk
01-155-3702	EMPLOYEE INS. REIMBURSEMENT	53,240	50,538	56,000	56,000	56,000	-	-	Employee copays are based on 10% based on current health insurance rates
01-155-3703	RETIREE HEALTH INS REIMBURSE	42,020	35,765	45,000	58,000	50,000	(8,000)	-	Retiree reimbursements are based on 100% of current health insurance premiums
01-155-3720	FIRE DISTRICT GAS REIMB.	6,622	5,364	6,600	6,600	6,600	-	-	Consistent with last year based on actual usage
01-155-3730	INSURANCE REIMBURSEMENTS	1,952	29,293	30,000	100,000	10,000	(90,000)	-	IRMA (\$100k), MOE, miscellaneous
01-155-3741	BUILDING & ENG DEPT REIMB FEES	1,251	1,440	1,500	1,500	1,500	-	-	Consistent with prior year

		5/1/18	5/1/19		5/1/19					
		4/30/19	4/30/20		4/30/20					
			Current Year	Current Year	Current Year	Proposed	Variance to			
		FY18-19	3.31.20	FY19-20	FY19-20	FY20-21	to Prior Year			
GL Acct #	Description	Actual	Actual 11 mos	Projected	Budget	Budget	Budget			Comments
01-160-3800	INTEREST INCOME	200,918	39,778	44,000	127,500	70,000	(57,500)	x	-	Conservative estimate based on current market fluctuations
01-160-3801	INTEREST INCOME - IL FUNDS	-	102,472	105,000	2,500	80,000	77,500	-	-	Conservative estimate based on current market fluctuatoins
01-160-3802	INTEREST INCOME - PMA	287	18,946	20,000	-	30,000	30,000	-	-	Conservative estimate based on current market fluctuations
01-160-3803	REALIZED/UNREALIZED G/L-PMA	(364)	22,399	25,000	-	-	-	-	-	Conservative estimate based on current market fluctuations
01-160-3810	NEWSLETTER ADVERTISING	2,445	1,845	2,000	2,000	2,000	-	-	-	Consistent with prior year
01-160-3811	BUS SHELTERS AD REVENUE	3,115	3,305	3,500	3,000	3,000	-	-	-	Consistent with prior year
01-160-3815	SPONSORSHIP & CONTRIBUTIONS	7,877	8,052	9,000	3,000	8,000	5,000	-	-	General contributions to the City
01-160-3820	SALE OF CITY PROPERTY	4,888	178,261	178,261	5,000	6,000	1,000	-	-	Minimal sales of miscellaneous equipment anticipated
01-160-3830	GASOLINE REBATE	1,648	891	891	1,650	1,000	(650)	-	-	Reflects decrease in gas prices
01-160-3840	AIRPORT MEETING FEES	5	3,010	3,000	-	3,000	3,000	-	-	Consistent with prior year
01-160-3899	MISCELLANEOUS INCOME	9,472	92,860	93,000	15,000	15,000	-	-	-	Based on historical data
01-200-3990	INTERFUND TRANSFERS	305,957	267,000	267,000	273,000	168,700	(104,300)	x	-	Police reimbursement from Tourism District
General	FUND 01 REVENUE	9,559,680	8,241,816	8,981,002	9,355,488	7,725,350	(1,630,138)		-	
DEPT 310 - CITY COUNCIL EXPENDITURES										
01-310-4000	WAGES	29,900	26,205	27,000	27,000	30,400	3,400	-	-	City Council
01-310-4200	SOCIAL SECURITY	1,643	1,550	1,700	1,700	2,000	300	-	-	Based on budgeted wages at 6.2%
01-310-4210	MEDICARE	384	363	400	400	500	100	-	-	Based on budgeted wages at 1.45%
01-310-5100	PROFESSIONAL SERVICES	166	-	-	1,000	1,000	-	-	-	Mayor Awards
01-310-5300	ALDERMANIC EXPENSES	4,271	3,427	4,300	4,300	4,300	-	-	-	Reimbursement for Council expenses (Mayor's breakfast, etc...)
01-310-5310	MEMBERSHIPS	11,667	10,666	12,600	12,600	12,600	-	-	-	NWMC, Metropolitan Mayors Caucus, IML, Chgo Metro Agency for planning, Pension Fairness coalition
01-310-5330	TRAINING	-	-	400	400	400	-	-	-	Consistent with prior year
01-310-5950	SPECIAL EVENTS	31,877	32,912	35,000	35,000	49,000	14,000	-	-	July 4th event (20 K), Block Party 10K, Other City Events 4K and Census Block Party (\$15k)
01-310-5960	NRC OPERATIONS	24	2,137	5,000	5,000	4,150	(850)	-	-	NRC 2020/2021 Expenses, plus Mayor - directed grant of \$2k
01-310-7020	EQUIPMENT	8,452	4,421	6,000	19,986	20,945	959	-	-	Includes Desktop & Ceiling Mount Remote Camera, ATEM Switcher, Digital Video embedded and Analog Audio, AV Projector - HD and miscellaneous
01-310-7025	SOFTWARE	3,587	2,592	3,000	-	-	-	-	-	No purchased anticipated in the coming year
DEPT 310	TOTAL CITY COUNCIL	91,971	84,272	95,400	107,386	125,295	17,909		-	

		5/1/18	5/1/19		5/1/19					
		4/30/19	4/30/20		4/30/20					
			Current Year	Current Year	Current Year	Proposed	Variance to			
GL Acct #	Description	FY18-19	3.31.20	FY19-20	FY19-20	FY20-21	to Prior Year			
		Actual	Actual 11 mos	Projected	Budget	Budget	Budget			Comments
DEPT 320 - ADMINISTRATION DEPARTMENT EXPENDITURES										-
01-320-4000	WAGES	318,546	296,158	325,000	325,961	401,000	75,039	x	-	Per analysis of salaries and benefits projected for FY20-21, includes swith to FT for AV staff per Treasurer request
01-320-4003	WAGES - PART-TIME	38,551	31,671	32,000	30,691	5,000	(25,691)		-	Per analysis of salaries and benefits projected for FY20-21
01-320-4010	OVERTIME	421	-	-	-	-	-		-	
01-320-4100	HEALTH INSURANCE	20,532	17,057	18,000	23,000	40,000	17,000	x	-	Based on current premiums for adminstration staff
01-320-4110	LIFE INSURANCE	226	272	300	250	360	110		-	Based on current premiums for adminstration staff
01-320-4200	SOCIAL SECURITY	19,972	18,496	22,200	22,200	24,000	1,800		-	Based on budgeted wages at 6.2%
01-320-4210	MEDICARE	5,120	4,714	5,200	5,200	5,900	700		-	Based on budgeted wages at 1.45%
01-320-4220	IMRF	39,754	27,574	35,200	35,200	55,000	19,800	x	-	Represents decrease in employer IMRF rate of approximately 2%
01-320-5100	PROFESSIONAL SERVICES	26,545	7,663	8,500	10,000	12,500	2,500		-	Flex spending (\$2k), HRA (1.5k), Misc (\$4k) , Sterling Codifiers (\$5)
01-320-5105	PROFESSIONAL SERVICES-ENGR	73,193	57,521	60,000	46,000	60,000	14,000		-	Estimate for City engineer - office hrs (6 hrs/wk)
01-320-5106	PROFESSIONAL SERVICES - GOV INFOR SYS	20,034	14,584	21,000	21,000	15,000	(6,000)		-	Estimate per City engineer - 16 hrs/month
01-320-5107	PROFESSIONAL SERVICES - REIMBURSEABLE	6,819	835	1,000	7,000	-	(7,000)		-	Estimate per City engineer - 4 hrs/month
01-320-5130	COMPUTER CONSULTANT	46,041	43,915	48,000	48,000	48,000	-		-	Monthly cost of approx 4000/month
01-320-5200	POSTAGE	6,813	12,673	13,000	15,000	12,000	(3,000)		-	Postage meter \$6k/yr, \$4k vehicle sticker mailing, advantage \$1k/qtr newsletter, unplanned mailing
01-320-5220	PHOTOCOPY	22,712	(624)	-	19,000	12,000	(7,000)		-	DeLage lower fees due to recent contract
01-320-5221	PRINTING	19,473	9,452	12,000	17,000	17,000	-		-	Advantage (\$2k ea qtrly newsletter); Rydin (vehicle sticker decals), unplanned mailing
01-320-5222	LEGAL NOTICES	1,532	1,239	1,500	2,000	2,000	-		-	Daily Herald, Paddock publications and Journal & Topics
01-320-5230	WEBSITE	6,895	7,096	7,200	6,800	7,200	400		-	Annual civic website maintenance fee
01-320-5310	MEMBERSHIPS	1,898	2,870	2,900	2,200	2,500	300		-	Cititech Municipal Clerks of Illinois, ICMA IL City county Management
01-320-5330	TRAINING	40	13	50	3,500	3,500	-		-	ICMA conference and other
01-320-5410	UTILITIES	59,070	41,212	60,000	61,500	65,000	3,500		-	Increased due to switch to non-resident water rate
01-320-5430	CREDIT CARD & BANK CHARGES	9,046	6,699	8,000	11,000	11,000	-		-	Fees for online payment system
01-320-5500	LIABILITY INSURANCE	48,622	58,296	55,000	35,261	8,000	(27,261)		-	Reallocation of City's premiums plus stand alone Crime premium (\$2k)
01-320-5501	INSURANCE DEDUCTIBLES	-	3,165	4,000	12,500	2,500	(10,000)		-	1 claim at \$2500 ea
01-320-5530	WORKERS COMPENSATION INSURANCE	3,575	3,349	3,400	3,100	-	(3,100)		-	Allocation of City's premiums
01-320-5700	OFFICE SUPPLIES	8,931	8,490	10,000	12,000	8,000	(4,000)		-	Estimate based on CY actuals
01-320-5710	OPERATING SUPPLIES	130	792	1,000	200	1,000	800		-	Consistent with prior year
01-320-5721	SIGNS	1,221	-	-	-	-	-		-	This account is no longer in use
01-320-5751	GASOLINE	-	13	13	300	300	-		-	Consistent with prior year
01-320-5820	PUBLICATIONS	855	-	-	750	-	(750)		-	This account is no longer in use
01-320-5951	EMPLOYEE RECOGNITION	340	-	350	350	350	-		-	Awards , Certificates
01-320-7020	EQUIPMENT	4,958	2,287	3,000	9,100	6,000	(3,100)	x	-	Server upgrade for City Hall
01-320-7025	SOFTWARE	-	3,442	-	3,000	-	(3,000)		-	No purchases anticipated in the coming year
DEPT 320	TOTAL ADMINISTRATION	811,866	680,921	757,813	789,063	825,110	36,047		-	
DEPT 322 - FINANCE DEPARTMENT EXPENDITURES										-
01-322-5101	AUDIT	189,537	16,200	16,200	15,200	15,400	200		-	Annual Audit - Eder Casella
01-322-5102	FINANCIAL SERVICES	-	128,677	150,000	149,625	160,000	10,375	x	-	Based on allocation of Financial Services costs
01-322-5310	MEMBERSHIPS	-	190	190	850	1,000	150		-	GFOA dues, Certificate of Excellence program
01-322-5540	PAYROLL SERVICE FEES	2,852	-	-	6,200	-	(6,200)		-	Payroll services costs are included in 01-322-5102
01-322-5541	ACCTING SERVICE FEES	10,537	5,971	6,000	6,500	7,500	1,000		-	Annual support and enhancements for existing software
DEPT 322	TOTAL FINANCE	202,926	151,038	172,390	178,375	183,900	5,525		-	

		5/1/18	5/1/19		5/1/19				
		4/30/19	4/30/20		4/30/20				
			Current Year	Current Year	Current Year	Proposed	Variance to		
GL Acct #	Description	FY18-19	3.31.20	FY19-20	FY19-20	FY20-21	to Prior Year		
		Actual	Actual 11 mos	Projected	Budget	Budget	Budget		Comments
DEPT 324 - LEGAL DEPARTMENT EXPENDITURES									
01-324-5120	CITY ATTORNEY (TRESSLER)	302,515	205,746	225,000	240,000	240,000	-	-	General support, contract language, agreements
01-324-5121	HOUSING ATTORNEY (KARM)	-	-	-	13,200	-	(13,200)	-	No longer us this account - billed thru 01-324-5122
01-324-5122	CITY PROSECUTOR (KARM&LA MANTIA)	41,182	23,130	25,000	33,000	42,000	9,000	-	\$2750k per month (Attorney & court reporter), plus for adjudication for tickets
01-324-5123	LABOR ATTORNEY (ACKERMAN)	7,349	34,434	40,000	50,000	40,000	(10,000)	-	Police officer and sergeant contract negotiations, grievances, personnel issues etc....
01-324-5125	OUTSIDE COUNSEL (OTHER)	3,752	1,137	2,500	10,000	5,000	(5,000)	-	Liquor hearings, outside counsel financial opinions
DEPT 324	TOTAL LEGAL	354,798	264,446	292,500	346,200	327,000	(19,200)	-	
DEPT 340 - COMMUNITY DEVELOPMENT DEPARTMENT EXPENDITURES									
01-340-4000	WAGES	310,704	285,541	310,000	319,000	329,000	10,000	-	Per analysis of salaries and benefits projected for FY20-21
01-340-4100	HEALTH INSURANCE	64,714	48,067	55,000	66,000	58,000	(8,000)	-	Based on current premiums for Community Development staff
01-340-4110	LIFE INSURANCE	361	394	400	400	400	-	-	Based on current premiums for Community Development staff
01-340-4200	SOCIAL SECURITY	18,761	17,220	19,800	19,800	20,500	700	-	Based on budgeted wages at 6.2%
01-340-4210	MEDICARE	4,388	4,027	4,650	4,650	4,800	150	-	Based on budgeted wages at 1.45%
01-340-4220	IMRF	39,360	23,345	34,400	34,400	47,500	13,100	-	Represents decrease in employer IMRF rate of approximately 2%
01-340-5100	PROFESSIONAL SERVICES	67,483	51,035	60,000	84,000	61,800	(22,200)	-	Contract Inspection and Plan Review Services including: Health;; Plumbing ; Electrical ; Elevator ; attorney, special inspections & review. Reduction due to close-out of River Trails and Conor.
01-340-5111	BILLABLE ENGINEERING	4,034	4,092	6,000	20,000	7,500	(12,500)	-	Builder and Developer reimbursable expenses. River Trails and Conor projects will be winding down.
01-340-5221	PRINTING	1,421	688	1,000	2,000	1,500	(500)	-	Inspection forms, zoning maps, business cards, placards and document scanning
01-340-5222	LEGAL NOTICES	3,171	3,027	3,500	2,000	2,000	-	-	Legal notices for building & zoning cases. Part of this expense is recaptured by hearing fees.
01-340-5310	MEMBERSHIPS	615	759	1,000	920	920	-	-	ICC \$125; NWBOCA \$100, IACE \$50, AACE \$100, IEDC \$420, ICSC \$100
01-340-5330	TRAINING	3,299	2,038	2,100	4,000	2,000	(2,000)	-	NWBOCA Fall School \$300, Code Institute \$300, ICC Certification \$400, IACE \$180, ICSC Deal Making \$400, IEDC Professional Training \$1000
01-340-5500	LIABILITY INSURANCE	582	946	1,000	600	1,000	400	-	Allocation of City's premiums
01-340-5530	WORKERS COMPENSATION INSURANCE	3,971	3,875	4,000	3,600	3,950	350	-	Allocation of City's premiums
01-340-5700	OFFICE SUPPLIES	1,903	1,371	2,500	3,500	3,500	-	-	Miscellaneous Supplies - consistent with historical data
01-340-5751	GASOLINE	1,069	1,780	2,000	2,000	2,000	-	-	Gasoline for 3 department vehicles - 8 fillups/mo x 15 gals x \$3
01-340-5820	PUBLICATIONS	-	1,015	2,000	2,000	1,000	(1,000)	-	1 set 2019 ICC Code Books \$1500, Code reference books, planning journals, Real Estate journal. (Heartland Real
01-340-7020	EQUIPMENT	1,481	2,078	2,500	4,000	4,000	-	-	Large Format Copier/Scanner/Printer and service package; safety equipment
DEPT 340	TOTAL COMMUNITY DEVEL	527,316	451,300	511,850	572,870	551,370	(21,500)	-	
DEPT 350 - PUBLIC WORKS DEPARTMENT EXPENDITURES									
01-350-4000	WAGES	390,989	326,657	400,000	421,200	381,000	(40,200)	-	Includes 2.75% increase union wages per current contract
01-350-4001	ALLOCATED WAGES & BENEFITS	(45,000)	(45,000)	(45,000)	(45,000)	(45,000)	-	-	Allocated wages to Parking Fund (\$45k)
01-350-4003	WAGES - PART-TIME	6,468	13,223	18,000	13,440	14,000	560	-	Summer help 2 part timers at \$14/hr; 40 hrs/wk for 12 wks
01-350-4010	OVERTIME	36,093	10,941	16,000	40,000	30,000	(10,000)	-	30-40 events at \$1500/event
01-350-4100	HEALTH INSURANCE	108,074	116,988	127,000	127,000	122,000	(5,000)	-	Based on current premiums for Public Works staff
01-350-4110	LIFE INSURANCE	454	537	600	500	500	-	-	Based on current premiums for Public Works staff
01-350-4200	SOCIAL SECURITY	26,516	21,600	29,000	29,000	25,000	(4,000)	-	Based on budgeted wages at 6.2%
01-350-4210	MEDICARE	6,201	5,052	6,700	6,700	6,000	(700)	-	Based on budgeted wages at 1.45%
01-350-4220	IMRF	53,263	27,949	40,000	48,200	58,900	10,700	-	Represents decrease in employer IMRF rate of approximately 2%
01-350-5020	VEHICLE MAINTENANCE	34,805	32,250	36,000	50,000	50,000	-	-	Regular maintenance and replacement parts on 45-50 fleet vehicles.
01-350-5031	SIGNAL MAINTENANCE	11,376	11,760	26,000	36,000	22,000	(14,000)	-	Traffic signal maintenance and repair including \$3,500 per quarter(\$14k)

		5/1/18	5/1/19		5/1/19				
		4/30/19	4/30/20		4/30/20				
			Current Year	Current Year	Current Year	Proposed	Variance to		
		FY18-19	3.31.20	FY19-20	FY19-20	FY20-21	to Prior Year		
GL Acct #	Description	Actual	Actual 11 mos	Projected	Budget	Budget	Budget		Comments
01-350-5100	PROFESSIONAL SERVICES	7,644	9,626	16,000	19,000	19,000	-	-	Outside professional services including Medical qualification testing, Julie Services 3k, employment postings, Hillcrest Lake maintenance (\$7k) and other miscellaneous evaluations/services
01-350-5103	PROF SERVICES - FORESTRY	20,599	5,719	18,000	52,000	20,000	(32,000)	-	Tree trimming, removal, placement, contract storm response, debris removal, tree placement, & miscellaneous forestry related expense.
01-350-5104	PROF SERVICES - BUILDING MAIN	34,167	31,249	38,000	66,000	46,000	(20,000)	-	Cleaning services, Fire/alarm equipment testing, window cleaning, elevator service, Heating/cooling repairs, carpet cleaning/replacement, plumbing, back-flow system, locks, carpet/uniform rental. Building inspections and repairs. Non-capital expense.
01-350-5106	PROF SERVICES - STREETS/DRAIN	-	17,627	18,000	50,000	25,000	(25,000)	-	Patching/Sealing (\$12.5k), Spot paving repairs (\$12.5k) and regular ongoing street maintenance projects
01-350-5310	MEMBERSHIPS	977	2,296	3,500	3,500	3,500	-	-	Illinois Arborist, Tree City USA, Morton Arboretum, APWA, Des Plaines River Watershed Group, IPWMAN
01-350-5330	TRAINING	2,888	2,951	3,000	3,500	6,000	2,500	-	Forester continuing education, ASE mechanical update training, APWA Training, Fuel Tank Certification, Illinois Public Service institute program, FEMA-ISO, Snow and Ice Salt/Liquids training- increase due to two new crew members.
01-350-5410	UTILITIES/CELL PHONE/CABLE	3,679	4,913	5,500	3,600	7,000	3,400	-	PW Cell phones \$300/m, PW Data/Comcast PW \$250/m
01-350-5411	WATER AND ELECTRIC PURCHASES	11,606	10,996	11,000	11,000	11,000	-	-	Payments to Constellation Energy (4 accounts)
01-350-5421	DUMP CHARGES	-	380	1,200	4,000	2,000	(2,000)	-	Disposal of contaminated soil / sewage / spoil
01-350-5500	LIABILITY INSURANCE PREMIUM	45,062	73,322	80,000	45,854	34,000	(11,854)	-	Allocation of City's premiums plus Underground Storage Tank premium
01-350-5510	RENTAL EQUIPMENT	722	-	-	2,000	2,000	-	-	Extra chipper, emergency equipment, sidewalk grinder, trencher, generators
01-350-5530	WORKERS COMPENSATION INSURANCE	19,262	16,371	17,000	15,175	16,700	1,525	-	Allocation of City's premiums
01-350-5610	EQUIPMENT MAINTENANCE	3,209	3,579	5,000	5,000	5,000	-	-	Tools and lawnmower maintenance, aging equipment, replacement snowblower wear parts, stump grinder parts.
01-350-5632	ICE CONTROL MAINTENANCE	47,546	47,573	56,000	95,000	65,000	(30,000)	-	Ice Control (liquid) equipment (\$5k) and rock salt costs (\$60k)
01-350-5634	STONE & CONCRETE	2,182	887	2,000	5,000	5,000	-	-	Sidewalk repair and replacement, curb failure, storm structure replacements, street culvert pipe, concrete, material, backfill gravel
01-350-5635	STORM SEWER & PIPE	814	1,464	2,000	8,000	4,000	(4,000)	-	Storm sewer pipe and infrastructure maintenance
01-350-5650	LANDSCAPE SUPPLIES	3,103	8,025	12,000	33,000	20,000	(13,000)	-	Continue Tree City USA, landscaping materials (trees-bushes-mulch-etc.)
01-350-5700	OFFICE SUPPLIES	521	150	600	1,500	1,500	-	-	General paper, files, supplies, coffee, based upon current trends
01-350-5710	OPERATING SUPPLIES	14,751	15,038	20,000	30,000	17,500	(12,500)	-	All maintenance work required at City owned buildings except Metra
01-350-5721	SIGNS	13,656	10,386	17,000	30,000	25,000	(5,000)	-	Work area protection, signage upgrades to MUTCD standards as needed
01-350-5730	TOOLS	1,466	914	3,000	5,500	4,000	(1,500)	-	Miscellaneous rakes, shovels, power tools
01-350-5751	GASOLINE	12,858	19,984	20,000	20,000	18,000	(2,000)	-	Fuel expense for all PW Vehicles and equipment
01-350-7011	IMPROVEMENTS - PW	24,181	-	20,000	43,000	25,000	(18,000)	-	Roof Repair for PW offices split over 2 years
01-350-7020	EQUIPMENT	5,928	15,134	20,000	31,000	25,000	(6,000)	-	Updated vehicle programmer, plate tamper, snow blowers, concrete mixer and brine tank
01-350-7021	RADIO EQUIPMENT	517	-	600	600	-	(600)	-	This account is no longer in use
01-350-7023	SAFETY EQUIPMENT	3,478	2,813	4,000	5,000	5,000	-	-	Consistent with prior year
01-350-7025	HARDWARE/SOFTWARE	-	-	-	14,000	2,500	(11,500)	-	Upgrade 2 computers; Deferred - PW management program for vehicle maintenance, material, and crew Time management software. Equipment set up, software, and contract for 8 GPS units for PW trucks for continuous improvement in our winter maintenance plowing plan. Live mapping of plowed roadways. \$1,800 per year
DEPT 350	TOTAL PUBLIC WORKS	910,054	823,353	1,047,700	1,329,269	1,079,100	(250,169)	-	

		5/1/18	5/1/19		5/1/19				
		4/30/19	4/30/20		4/30/20				
			Current Year	Current Year	Current Year	Proposed	Variance to		
		FY18-19	3.31.20	FY19-20	FY19-20	FY20-21	to Prior Year		
GL Acct #	Description	Actual	Actual 11 mos	Projected	Budget	Budget	Budget		Comments
DEPT 360 - PUBLIC SAFETY DEPARTMENT EXPENDITURES									
01-360-4000	WAGES	563,171	546,561	590,500	590,500	608,000	17,500	-	(1) Chief (1) Deputy Chief (1) Supervisor (2) Records Clerks (1) Admin Assistant (4) PT Desk Officers, 1 PT Tech services @15000, Longevity Pay , Crossing Guards 70 hours @22-27/hour x 19 pay periods reimbursed by the School District
01-360-4001	WAGES - SWORN OFFICERS	1,836,107	1,665,780	1,866,400	1,866,400	1,963,000	96,600	-	Reflects 2.75% salary increases for Police Officers and 2.50% increase for Sergeants
01-360-4002	WAGES - EXTRA STRAIGHT PAY	38,844	17,075	25,000	48,000	51,000	3,000	-	Holiday Comp sell back per contract \$40,000, Holiday Compensation while on Duty \$8,000
01-360-4004	WAGES - PART-TIME SWORN OFFCRS	107,184	85,046	119,900	119,900	120,000	100	-	(5) @ 36 hours per pay period scheduled additional hours as needed
01-360-4010	OVERTIME	1,249	1,408	2,500	2,500	3,000	500	-	Based on historical data
01-360-4011	OVERTIME - SWORN OFFICERS	164,199	125,072	150,000	160,000	172,000	12,000	-	Reflects 2.75% salary increases plus extra Church details
01-360-4100	HEALTH INSURANCE	500,775	403,032	450,000	460,000	452,000	(8,000)	-	24 covered in PY, 22 in CY plus coverage changes
01-360-4110	LIFE INSURANCE	2,376	2,460	2,660	2,660	3,500	840	-	Based on current premiums for Public Safety staff
01-360-4120	UNEMPLOYMENT INSURANCE	16,485	-	-	-	-	-	-	No cl;aims anticipated in the coming year
01-360-4200	SOCIAL SECURITY	23,120	24,142	25,600	25,600	26,000	400	-	Based on budgeted wages at 6.2%
01-360-4210	MEDICARE	37,555	34,826	37,700	37,700	37,000	(700)	-	Based on budgeted wages at 1.45%
01-360-4220	IMRF	22,021	16,673	27,400	27,400	35,000	7,600	-	Represents decrease in employer IMRF rate of approximately 2%
01-360-4230	PENSION CONTRIBUTION - R/E TAX	347,707	203,552	355,000	368,213	396,326	28,113	-	Police Tax Levy amount requested
01-360-4231	PENSION CONTRIBUTION-CITY GF	447,149	475,872	634,496	634,496	658,882	24,386	-	Per actuarial study less FY20-21 Police Levy
01-360-5100	PROFESSIONAL SERVICES	16,243	12,897	15,000	23,700	20,000	(3,700)	-	Emergency Siren Maintenance \$750, Duty related physcials, entry level physcials, psychological, polygraph and fitness for duty \$9000, deceased body removal to the ME office \$3750, Recruit testing and F and PCommission \$2000, Lexis Nexis \$2300, Law Institute \$2700 and \$2500 contingency
01-360-5101	PROFESSIONAL SERVICES - VOCA	80,084	66,737	80,100	80,100	83,000	2,900	x -	Based on vendor contract plus 2.75% increase plus 2 additional hours per week
01-360-5140	PRISONERS CARE	637	124	1,000	2,500	1,500	(1,000)	-	Consistent with prior year
01-360-5141	KENNEL FEES	2,578	3,405	4,000	4,000	4,000	-	-	Consistent with prior year
01-360-5200	POSTAGE	2,249	211	1,000	3,000	2,000	(1,000)	-	Represents usage thru postage meter
01-360-5220	PHOTOCOPY	-	13,757	15,600	15,600	15,600	-	-	Includes cost for copier lease
01-360-5221	PRINTING	4,056	3,606	3,700	5,000	3,000	(2,000)	-	Consistent with prior year
01-360-5240	NORTHWEST CENTRAL DISPATCH	258,810	253,967	260,000	262,000	255,000	(7,000)	-	Per agreement, per formula based on 911 calls and CFS
01-360-5310	MEMBERSHIPS	46,168	43,396	50,100	50,100	50,100	-	-	Increase in Lexipol rate-\$6573, FBINA-\$200, NIPAS \$400, NIPAS EST \$4,800,NIPAS MFF \$1,005,MCAT \$3000, MCAT STAR \$1000, Illinois Arson Investigators Assoc. \$40, Fire and Police Commission Assoc. \$375, ILACP \$400, Critical Reach \$285, International IACP \$440, North Suburban Chiefs \$400, Cook County Captains \$150, LERMI \$40, Rotary
01-360-5321	AUTO EXPENSE	1,735	2,799	3,000	2,500	2,500	-	-	Car wash, detailing, professional bio-hazard cleaning
01-360-5330	TRAINING	10,218	21,675	26,900	26,900	28,000	1,100	-	Mileage reimbursement \$1000, ET and other specialty training \$4600, NEMRT Membership \$2790, NEMRT Training \$1700, reimburse meals \$400, Management and Supervisor Courses\$1250, NWPA \$1000, Captains \$480, North Sub Chiefs \$480, \$3000 ISP academy x 2 new recruits, refreshments for in service training \$240, Rotary Meetings \$960, NWCDs training liaison meetings \$450, ILEAS Conference \$650, Law Institute \$2660
01-360-5340	TUITION REIMBURSEMENT	1,380	7,997	8,000	8,000	8,000	-	-	Reimbursement for staff education
01-360-5410	UTILITIES	6,642	7,272	9,500	5,000	7,000	2,000	-	Consistent with prior year
01-360-5500	LIABILITY INSURANCE PREMIUM	47,619	77,418	80,000	48,300	43,000	(5,300)	-	Reduction in premium across all City departments
01-360-5510	RENTAL EQUIPMENT	416	312	600	620	500	(120)	-	Postage Meter and Scale
01-360-5520	ID NETWORKS	13,247	13,247	15,000	15,000	7,000	(8,000)	-	Prior year costs that will be eliminated with transition to new system at NWCD planned April 2020
01-360-5530	WORKERS COMPENSATION INSURANCE	94,103	110,929	115,000	102,840	113,100	10,260	-	Includes 1/25% increase upon renewal
01-360-5610	EQUIPMENT MAINTENANCE	20,382	8,247	10,000	16,500	12,000	(4,500)	-	Radar repair and certification \$1000, Evidence Room BEAST software \$850, Pentegra Maint. Contract \$2600, Range Maint. \$1000, Routine misc. upgrades \$1800, UCC update \$449
01-360-5611	RADIO MAINTENANCE	643	-	1,000	1,000	1,000	-	-	Maintenance for hand held radios and in car communications

		5/1/18	5/1/19		5/1/19				
		4/30/19	4/30/20		4/30/20				
			Current Year	Current Year	Current Year	Proposed	Variance to		
GL Acct #	Description	FY18-19	3.31.20	FY19-20	FY19-20	FY20-21	to Prior Year		Comments
		Actual	Actual 11 mos	Projected	Budget	Budget	Budget		
01-360-5700	OFFICE SUPPLIES	7,392	3,741	5,000	7,500	6,000	(1,500)	-	General office supplies and copier paper
01-360-5710	OPERATING SUPPLIES	11,123	3,191	5,000	9,000	9,000	-	-	Based on prior experience and \$1200 for K9 nutrition
01-360-5740	RANGE SUPPLIES	6,063	7,837	8,000	7,650	10,000	2,350	-	Ammunition: Duty and Training, \$6000, targets and training supplis \$900, misc. weapons parts \$750
01-360-5741	CLOTHING	24,867	17,253	20,000	26,000	26,000	-	-	28 officers at \$600, \$2000 misc (replacement and patches) \$2400 per new officer and \$500 for volunteers
01-360-5751	GASOLINE	50,978	37,825	50,000	50,000	50,000	-	-	Based on historical data
01-360-5820	PUBLICATIONS	675	956	1,060	1,060	1,060	-	-	Daily Herald \$640, Journal \$160 and Updated ICS and Complaint books
01-360-7022	POLICE - SMALL EQUIPMENT	13,564	16,723	17,000	15,205	21,000	5,795	-	Road flares \$900, OC spray replacement \$250, ET supplies \$4,750, Fingerprint station supplies \$200, Misc. vehicle replacement parts \$3000, ballistic vests \$850 each X 4 (half of vest reimbursed through grant), NIPAS Vest \$3500/Police Center replacement/upgrade \$2500, TASER Replacement and Cartridges, AED replacements/parts/Narcan and server upgrades (\$6k)
01-365-5981	DUI EXPENSE	4,057	13,352	15,000	15,000	20,000	5,000	x	Upgrade squad equipment/ laser speed guns
01-365-5982	NARCOTICS EXPENSE	700	-	-	1,000	1,000	-	-	
01-365-5983	SEIZED ASSET - EXPENSE	10,619	319	1,000	5,000	5,000	-	-	
DEPT 360/65	TOTAL PUBLIC SAFETY	4,845,191	4,350,691	5,108,716	5,153,444	5,331,068	177,624	-	
01-370-4101	RETIREE HEALTH INSURANCE	46,068	33,243	36,000	58,000	45,000	(13,000)	-	Based on current health insurance premiums for retirees -100% reimbursed by retiree
01-370-5102	GRANT WRITER	10,000	18,000	18,000	15,000	18,000	3,000	-	In accordance with 3-year agreement, \$18k per year thru FY21
01-370-5751	GASOLINE	10,688	5,347	7,500	7,500	7,500	-	-	Fire dept reimbursement is approximately \$1500 per qtr
01-380-5970	REFUNDS	277	(212)	-	1,000	1,000	-	-	
01-380-5975	SALES TAX REBATE	158,919	111,769	160,000	168,000	160,000	(8,000)	-	Estimate \$40k per quarter based on current numbers
01-380-5999	MISCELLANEOUS EXPENSE	-	-	-	1,500	1,500	-	-	
01-390-5900	GRANT - GENERAL EXPENSE	-	-	-	1,500	-	(1,500)	-	
01-390-5915	GRANT - DECO LIGHTING	20,563	-	-	-	-	-	-	
01-390-5947	GRANT-POLICE TOBACCO EXPENSE	250	225	225	-	-	-	-	
01-400-6000	PRINCIPAL	145,000	150,000	150,000	150,000	160,000	10,000	-	Debt service requirement per repayment schedule
01-400-6010	INTEREST	41,938	35,785	35,785	35,695	29,207	(6,488)	-	Debt service requirement per repayment schedule
01-560-7020	EQUIPMENT - POLICE	-	1,150	1,150	-	5,900	5,900	-	Replace network server at Police Department
01-600-8090	INTERFUND TRANSFER OUT	-	318,000	318,000	318,000	55,000	(263,000)	x	\$55k to Parking Fund
GENERAL	TOTAL OTHER	433,703	673,307	726,660	756,195	483,107	(273,088)	-	
GENERAL	FUND 01 EXPENSES	8,177,825	7,479,328	8,713,029	9,232,802	8,905,950	(326,852)	-	
GENERAL	FUND 01 NET	1,381,855	762,488	267,973	122,686	(1,180,600)	(1,303,286)	-	
FUND 11 - MOTOR FUEL TAX FUND									
11-100-3800	INTEREST INCOME	33,467	-	-	5,000	-	(5,000)	-	
11-100-3801	INTEREST INCOME - IL FUNDS	-	33,283	35,000	-	28,000	28,000	-	Conservative estimate based on current market fluctuatoins
11-110-3120	MOTOR FUEL TAX	412,652	535,858	585,000	415,000	678,700	263,700	-	Based on IML's current per capita estimate of 24.85 and transportation renewal of 16.87
11-200-3990	INTERFUND TRANSFER IN	-	-	-	-	-	-	-	
MFT	FUND 11 REVENUE	446,119	569,142	620,000	420,000	706,700	286,700	-	
11-300-5100	PROFESSIONAL SERVICES	-	-	-	-	-	-	-	
11-300-7020	EQUIPMENT	-	-	-	-	-	-	-	
11-500-7050	ROAD CONSTRUCTION	-	-	-	-	-	-	-	
11-500-7051	SIDEWALKS	-	-	-	265,000	268,000	3,000	x	Per FY20-21 Capital Improvement Plan
MFT	FUND 11 EXPENSES	-	-	-	265,000	268,000	3,000	-	

		5/1/18	5/1/19		5/1/19				
		4/30/19	4/30/20		4/30/20				
			Current Year	Current Year	Current Year	Proposed	Variance to		
GL Acct #	Description	FY18-19	3.31.20	FY19-20	FY19-20	FY20-21	to Prior Year		
		Actual	Actual 11 mos	Projected	Budget	Budget	Budget		Comments
MFT	FUND 11 NET	446,119	569,142	620,000	155,000	438,700	283,700	-	
								-	
								-	
FUND 12 - PALATINE/MILWAUKEE TIF FUND									
12-100-3000	REAL ESTATE TAXES	1,011,632	533,844	670,000	670,000	670,000	-	-	Estimate based on historical data/trends
12-100-3800	INTEREST INCOME	2,770	5,338	5,400	2,500	3,000	500	-	Conservative estimate based on current market fluctuatoins
12-100-3815	CONTRIBUTIONS	-	63,000	63,000	-	-	-	-	
12-100-3899	MISCELLANEOUS INCOME	64	-	-	-	-	-	-	
TIF - Pal/Milw	FUND 12 REVENUE	1,014,466	602,182	738,400	672,500	673,000	500	-	
12-300-5100	PROFESSIONAL SERVICES	5,865	5,238	5,300	5,000	5,000	-	-	Estimate based on historical data/trends
12-300-5101	AUDIT	2,396	2,000	2,500	2,000	2,100	100	-	Estimate based on historical data/trends
12-300-5102	FINANCIAL SERVICES	-	4,949	5,625	5,625	8,075	2,450	X	Based on allocation of Financial Services costs
12-300-5430	BANK FEES	-	-	-	750	-	(750)	-	
12-500-7011	BUILDING IMPROVEMENTS	9,287	-	-	6,000	-	(6,000)	-	
12-500-7050	STREET RESURFACING	-	235,702	236,000	200,000	200,000	-	x	Per FY20-21 Capital Improvement Plan
TIF - Pal/Milw	FUND 12 EXPENSES	17,548	247,889	249,425	219,375	215,175	(4,200)	-	Any remaining increment will be used to pay off the Development Fund loan from General Fund
TIF - Pal/Milw	FUND 12 NET	996,918	354,293	488,975	453,125	457,825	4,700	-	
								-	
								-	
FUND 13 - TOURISM FUND									
13-100-3020	HOTEL TAXES	791,836	659,844	660,000	790,000	525,000	(265,000)	-	Projected budget includes consideration for reduced occupancy due to COVID-19 and full year of operations for Holiday Inn Express
13-100-3800	INTEREST INCOME	1,193	1,254	11,300	1,000	1,500	500	-	Conservative estimate based on current market fluctuatoins
Tourism	FUND 13 REVENUE	793,029	661,099	671,300	791,000	526,500	(264,500)	-	
13-300-5100	PROFESSIONAL SERVICES	4,090	-	-	5,000	-	(5,000)	-	
13-300-5101	AUDIT	2,995	1,000	1,000	1,000	1,100	100	-	Allocation of the City's annual audit fees
13-300-5102	FINANCIAL SERVICES	-	4,949	5,625	5,625	6,750	1,125	x	Based on allocation of Financial Services costs
13-300-5108	BEAUTIFICATION	65,384	55,450	70,000	95,000	59,000	(36,000)	x	Regular maintenance including water/power plus holiday lighting and spring/summer/fall plantings
13-300-5310	MEMBERSHIPS	55,620	57,289	57,289	60,000	60,000	-	-	Membership dues for Chicago North Shore CVB
13-300-5401	SERVICE CHARGE - GENERAL FUND	70,000	85,000	85,000	85,000	60,000	(25,000)	-	Reduction from Holiday Inn Express opening last year and analysis of direct and indirect cost allocations
13-300-5920	GRANT - HOTELS	263,317	241,900	241,900	267,000	168,700	(98,300)	x	Based on FY19-20 projected receipts and FY20-21 budgeted expenses
13-600-8090	INTERFUND TRANSFER OUT	588,650	267,000	267,000	267,000	168,700	(98,300)	x	Based on FY19-20 projected receipts and FY20-21 budgeted expenses
Tourism	FUND 13 EXPENSES	1,050,056	712,588	727,814	785,625	524,250	(261,375)	-	
Tourism	FUND 13 NET	(257,027)	(51,489)	(56,514)	5,375	2,250	(3,125)	-	

		5/1/18	5/1/19		5/1/19				
		4/30/19	4/30/20		4/30/20				
			Current Year	Current Year	Current Year	Proposed	Variance to		
GL Acct #	Description	FY18-19	3.31.20	FY19-20	FY19-20	FY20-21	to Prior Year		
		Actual	Actual 11 mos	Projected	Budget	Budget	Budget		Comments
FUND 16 - DEA FUND									
16-100-3551	POLICE REVENUE-TASK FORCE	21,067	192,597	200,000	-	-	-	-	No budgeted revenue per State of Illinois guidelines
16-100-3800	INTEREST INCOME	2,645	2,426	2,500	-	-	-	-	No budgeted revenue per State of Illinois guidelines
DEA	FUND 16 REVENUE	23,712	195,023	202,500	-	-	-	-	
16-300-4011	OVERTIME-SWORN SERVICES	-	33,198	35,000	10,000	18,000	8,000	-	Special patrols and enforcement activity
16-300-5100	PROFESSIONAL SERVICES	-	-	-	5,000	5,000	-	-	Outside professionals for evaluations and other services
16-300-5310	MEMBERSHIP	659	2,783	3,000	4,000	4,000	-	-	LEADS on line investigative tool, Donation to Law Enforcement memorial
16-300-5330	TRAINING	-	2,279	2,500	4,500	6,000	1,500	-	IACP Conference Chicago- Command Staff/DRE Conference
16-300-5610	EQUIPMENT MAINTENANCE	6,495	38,363	40,000	50,000	30,000	(20,000)	-	Public Video Surveillance system service plan (Xtivity-19500)
16-300-5710	OPERATING SUPPLIES	6,272	3,654	3,700	9,000	9,000	-	-	Education and crime prevention material/Misc
16-300-5720	POLICE EQUIPMENT	3,110	-	2,000	3,500	3,500	-	-	Replacement costs (cameras)
16-500-7020	EQUIPMENT - CAPITAL	65,493	64,845	70,000	60,000	60,000	-	-	New car scanners and installation, equipment for new squads, 2 location high definition cameras on East side and rifle upgrades
DEA	FUND 16 EXPENSES	82,029	145,122	156,200	146,000	135,500	(10,500)	-	
DEA	FUND 16 NET	(58,317)	49,902	46,300	(146,000)	(135,500)	10,500	-	
FUND 17 - SOLID WASTE									
17-100-3355	SOLID WASTE FEES	466,069	346,325	450,000	450,000	463,200	13,200	-	Based on current rates of \$38k per month
17-100-3800	INTEREST INCOME	2,260	2,017	2,500	2,500	2,000	(500)	-	Conservative estimate based on current market fluctuatoins
Solid Waste	FUND 17 REVENUE	468,330	348,341	452,500	452,500	465,200	12,700	-	
17-300-5401	SERVICE CHARGE - GENERAL FUND	123,000	100,000	100,000	100,000	100,000	-	-	Consistent with historical data/trends
17-300-5420	SWANCC CHARGES	329,841	320,917	350,000	350,000	390,000	40,000	-	Projected at \$ 47.25 per ton with \$32,500 per month
17-600-8090	INTERFUND TRANSFER OUT	-	-	-	-	-	-	-	
Solid Waste	FUND 17 EXPENSES	452,841	420,917	450,000	450,000	490,000	40,000	-	
Solid Waste	FUND 17 NET	15,489	(72,576)	2,500	2,500	(24,800)	(27,300)	-	
FUND 18 - PALATINE ROAD TIF FUND									
18-100-3000	REAL ESTATE TAXES	71,843	81,049	100,000	100,000	100,000	-	-	Estimate based on historical data/trend
18-100-3800	INTEREST INCOME	529	553	600	100	200	100	-	
TIF - Pal Rd	FUND 18 REVENUE	72,371	81,602	100,600	100,100	100,200	100	-	
18-300-5100	PROFESSIONAL SERVICES	16,253	3,566	4,000	-	4,000	4,000	-	Based on historical data/trend
18-300-5101	AUDIT	2,396	2,000	3,000	2,000	2,100	100	-	Based on allocation of the City's annual audit rdd
18-300-5102	FINANCIAL SERVICES	-	4,949	5,625	5,625	8,075	2,450	X	Based on allocation of Financial Services costs
18-500-7011	BUILDING IMPROVEMENTS	-	-	-	458,000	-	(458,000)	-	Remaining fund balance budgeted for improvements within the TIF district, any remaining fund blaance will be used to pay back the General Fund for the Development Fund loan
TIF - Pal Rd	FUND 18 EXPENSES	18,649	10,515	12,625	465,625	14,175	(451,450)	-	
TIF - Pal Rd	FUND 18 NET	53,723	71,087	87,975	(365,525)	86,025	451,550	-	

		5/1/18	5/1/19		5/1/19				
		4/30/19	4/30/20		4/30/20				
			Current Year	Current Year	Current Year	Proposed	Variance to		
GL Acct #	Description	FY18-19	3.31.20	FY19-20	FY19-20	FY20-21	to Prior Year		
		Actual	Actual 11 mos	Projected	Budget	Budget	Budget		Comments
								-	
								-	
FUND 21 - SSA #1 FUND									
21-100-3000	REAL ESTATE TAXES	98	-	-	-	-	-	-	
21-100-3800	INTEREST INCOME	96	61	75	-	-	-	-	
SSA #1	FUND 21 REVENUE	194	61	75	-	-	-	-	
21-300-5100	PROFESSIONAL SERVICES	-	-	-	-	-	-	-	
SSA #1	FUND 21 EXPENSES	-	-	-	-	-	-	-	
SSA #1	FUND 21 NET	194	61	75	-	-	-	-	
								-	
								-	
FUND 22 - SSA #2 FUND									
22-100-3000	REAL ESTATE TAXES	0	-	-	-	-	-	-	
22-100-3800	INTEREST INCOME	268	217	250	-	-	-	-	
SSA #2	FUND 22 REVENUE	268	217	250	-	-	-	-	
22-300-5100	PROFESSIONAL SERVICES	7,500	-	-	36,000	29,000	(7,000)	x	Expenses represent estimated fund balance
SSA #2	FUND 22 EXPENSES	7,500	-	-	36,000	29,000	(7,000)	-	
SSA #2	FUND 22 NET	(7,232)	217	250	(36,000)	(29,000)	7,000	-	
								-	
								-	
FUND 23 - SSA #3 FUND									
23-100-3000	REAL ESTATE TAXES	109	-	-	-	-	-	-	
23-100-3800	INTEREST INCOME	1,518	1,333	1,400	-	-	-	-	
SSA #3	FUND 23 REVENUE	1,627	1,333	1,400	-	-	-	-	
23-300-5100	PROFESSIONAL SERVICES	-	-	-	320,000	320,000	-	-	Expenses represent estimated fund balance
SSA #3	FUND 23 EXPENSES	-	-	-	320,000	320,000	-	-	
SSA #3	FUND 23 NET	1,627	1,333	1,400	(320,000)	(320,000)	-	-	
								-	
								-	
FUND 24 - SSA #4 FUND									
24-100-3000	REAL ESTATE TAXES	(0)	-	-	-	-	-	-	
24-100-3800	INTEREST INCOME	223	184	200	-	-	-	-	
SSA #4	FUND 24 REVENUE	223	184	200	-	-	-	-	
24-300-5100	PROFESSIONAL SERVICES	4,900	-	-	33,000	29,000	(4,000)	x	Expenses represent estimated fund balance
SSA #4	FUND 24 EXPENSES	4,900	-	-	33,000	29,000	(4,000)	-	
SSA #4	FUND 24 NET	(4,677)	184	200	(33,000)	(29,000)	4,000	-	

		5/1/18	5/1/19		5/1/19				
		4/30/19	4/30/20		4/30/20				
			Current Year	Current Year	Current Year	Proposed	Variance to		
GL Acct #	Description	FY18-19	3.31.20	FY19-20	FY19-20	FY20-21	to Prior Year		
		Actual	Actual 11 mos	Projected	Budget	Budget	Budget		Comments
								-	
								-	
FUND 25 - SSA #5 FUND									
25-100-3000	REAL ESTATE TAXES	7,280	13,332	14,000	25,000	25,000	-	-	Per approved tax levy
25-100-3800	INTEREST INCOME	527	488	500	500	500	-	-	
SSA #5	FUND 25 REVENUE	7,807	13,820	14,500	25,500	25,500	-	-	
25-300-5050	SYSTEM MAINTENANCE	3,619	3,930	4,000	12,000	6,000	(6,000)	-	Area structure repairs
25-300-5100	PROFESSIONAL SERVICES	570	-	-	25,000	10,000	(15,000)	-	Contracted pump maintenance, structure replacements and rehab
25-300-5500	LIABILITY INSURANCE	752	1,222	1,500	775	1,000	225	-	
25-300-7053	DRAINAGE IMPROVEMENTS	-	-	20,000	25,000	-	(25,000)	-	
SSA #5	FUND 25 EXPENSES	4,941	5,152	25,500	62,775	17,000	(45,775)	-	
SSA #5	FUND 25 NET	2,866	8,668	(11,000)	(37,275)	8,500	45,775	-	
								-	
								-	
FUND 28 - SSA #8 FUND									
28-100-3000	REAL ESTATE TAXES	73,818	72,672	128,000	128,196	132,000	3,804	-	Per approved tax levy
28-100-3800	INTEREST INCOME	1,361	1,391	1,400	500	1,000	500	-	
SSA #8	FUND 28 REVENUE	75,178	74,063	129,400	128,696	133,000	4,304	-	
28-300-5100	PROFESSIONAL SERVICES	363	10,865	11,000	1,200	8,000	6,800	-	Annual pump meg testing (\$3k), repairs (\$4k), crane rental and wall repairs
28-300-5500	LIABILITY INSURANCE	1,126	1,830	2,000	1,150	1,150	-	-	
28-300-5710	OPERATING SUPPLIES	-	-	-	-	1,000	1,000	-	
28-300-7020	EQUIPMENT	328	-	-	-	5,000	5,000	-	Wear parts, gauge replacement, sluice gate ramp
SSA #8	FUND 28 EXPENSE	1,816	12,695	13,000	2,350	15,150	12,800	-	
SSA #8	FUND 28 NET	73,362	61,368	116,400	126,346	117,850	(8,496)	-	
								-	
FUND 30 - CAPITAL PROJECTS FUND									
30-115-3200	GRANT REVENUE	-	-	-	-	-	-	-	
30-200-3990	INTERFUND TRANSFER IN	300,000	250,000	250,000	250,000	-	(250,000)	x	includes transfer in from Tourism Fund \$10k
CIP	FUND 30 REVENUE	300,000	250,000	250,000	250,000	-	(250,000)	-	
30-550-7020	EQUIPMENT - PW	80,641	6,564	7,500	120,000	112,000	(8,000)	x	Aerial Lift Truck (Bucket Truck)
30-550-7021	EQUIPMENT - INFO TECH	-	-	18,000	27,000	-	(27,000)	-	
30-550-7040	VEHICLES - PS	58,870	67,818	70,000	70,000	-	(70,000)	-	No squads to be purchased for FY21
30-550-7048	STREETS-TOURISM-APPLE DR	72,645	4,753	5,000	-	-	-	-	
30-550-7049	STREETS-TOURISM-WINKELMAN	109,239	7,060	7,500	-	-	-	-	
30-550-7050	STREET RESURFACING	1,094,419	94,800	100,000	493,593	289,000	(204,593)	x	Per FY20-21 Capital Improvement Plan
30-550-7051	ROAD PROGRAM - 2018	92,165	2,249	5,000	-	-	-	-	
30-550-7060	SIDEWALKS	144,516	83,487	100,000	55,000	55,000	-	x	Per FY20-21 Capital Improvement Plan
30-550-7063	DRAINAGE IMPROVEMENTS	29,510	88,271	90,000	308,000	241,000	(67,000)	x	Per FY20-21 Capital Improvement Plan
30-550-7064	DRAINAGE IMPR-WILLOW RD	23,992	6,104	6,200	-	-	-	-	
Capital	FUND 30 EXPENSE	1,705,995	361,106	409,200	1,073,593	697,000	(376,593)	-	
Capital	FUND 30 NET	(1,405,995)	(111,106)	(159,200)	(823,593)	(697,000)	126,593	-	

		5/1/18	5/1/19		5/1/19				
		4/30/19	4/30/20		4/30/20				
			Current Year	Current Year	Current Year	Proposed	Variance to		
		FY18-19	3.31.20	FY19-20	FY19-20	FY20-21	to Prior Year		
GL Acct #	Description	Actual	Actual 11 mos	Projected	Budget	Budget	Budget		Comments
								-	
								-	
FUND 41 ROAD CONSTRUCTION DEBT FUND									
41-100-3000	REAL ESTATE TAXES	1,320,548	744,819	1,200,000	1,250,000	1,309,000	59,000	-	Per approved tax levy
41-100-3800	INTEREST INCOME	5,419	3,541	5,000	5,000	5,000	-	-	
Rd Constr Debt	FUND 41 REVENUE	1,325,967	748,360	1,205,000	1,255,000	1,314,000	59,000	-	
41-300-5101	AUDIT & ACCTG	1,498	-	1,500	1,500	1,500	-	-	
41-300-5430	BANK FEES	2,000	1,100	1,100	1,000	1,000	-	-	
41-400-6000	PRINCIPAL	1,020,000	1,050,000	1,050,000	1,050,000	1,080,000	30,000	-	Debt service requirement per repayment schedule
41-400-6010	INTEREST	278,785	255,235	255,235	255,236	229,360	(25,876)	-	Debt service requirement per repayment schedule
Rd Constr Debt	FUND 41 EXPENSES	1,302,283	1,306,335	1,307,835	1,307,736	1,311,860	4,124	-	
Rd Constr Debt	FUND 41 NET	23,684	(557,975)	(102,835)	(52,736)	2,140	54,876	-	
								-	
								-	
FUND 46 - SSA #6 DEBT FUND									
46-100-3000	REAL ESTATE TAXES	241,843	125,369	180,000	237,142	212,000	(25,142)	-	Per approved tax levy
46-100-3800	INTEREST INCOME	804	957	1,000	500	500	-	-	
46-160-3899	MISCELLANEOUS INCOME	5,835	-	-	-	-	-	-	
SSA #6	FUND 46 REVENUE	248,482	126,326	181,000	237,642	212,500	(25,142)	-	
46-400-6000	PRINCIPAL	125,000	150,000	150,000	135,000	160,000	25,000	-	Debt service requirement per repayment schedule
46-400-6010	INTEREST	112,143	67,513	67,513	105,517	52,490	(53,027)	-	Debt service requirement per repayment schedule
SSA #6	FUND 46 EXPENSES	237,143	217,513	217,513	240,517	212,490	(28,027)	-	
SSA #6	FUND 46 NET	11,339	(91,186)	(36,513)	(2,875)	10	2,885	-	
								-	

		5/1/18	5/1/19		5/1/19				
		4/30/19	4/30/20		4/30/20				
			Current Year	Current Year	Current Year	Proposed	Variance to		
GL Acct #	Description	FY18-19	3.31.20	FY19-20	FY19-20	FY20-21	to Prior Year		
		Actual	Actual 11 mos	Projected	Budget	Budget	Budget		Comments
								-	
FUND 51 - WATER FUND									
51-100-3800	INTEREST INCOME	36,843	31,771	32,000	25,000	25,000	-	-	Projected conservatively based on historical data
51-100-3880	WATER SALES	310,652	254,312	264,000	264,000	264,000	-	-	40,500,000 gals @ \$6.51/1000 gallons
51-100-3881	WATER DELIVERY CHARGE	363,219	352,310	383,000	383,000	395,000	12,000	-	1090 customer meters x \$30.17/month per water study
51-100-3882	WATER INFRASTRUCTURE RESERVE	151,023	138,471	150,000	150,000	150,000	-	-	1090 customers x \$11.47/month per water study
51-100-3883	WATER DEBT RETIREMENT CHARGE	77,219	70,268	76,000	76,000	76,000	-	-	1090 customers x \$5.84/month per water study
51-100-3885	PENALTY	2,630	2,269	2,500	2,500	2,500	-	-	Projected based on historical data
Water	FUND 51 REVENUE	941,586	849,400	907,500	900,500	912,500	12,000	-	
51-300-4000	WAGES	71,884	66,220	73,500	73,500	83,000	9,500	-	1 fulltime employee and administrative time
51-300-4010	OVERTIME	947	6,310	9,466	10,000	10,000	-	-	
51-300-4100	HEALTH INSURANCE	22,363	36,928	40,000	26,000	29,000	3,000	-	Based on current premiums for Water department staff (1 FT, 1 PT)
51-300-4110	LIFE INSURANCE	113	124	150	150	150	-	-	Based on current premiums for Water department staff (1 FT, 1 PT)
51-300-4200	SOCIAL SECURITY	4,621	4,113	5,200	5,200	5,800	600	-	Based on budgeted wages at 6.2%
51-300-4210	MEDICARE	1,081	962	1,100	1,250	1,350	100	-	Based on budgeted wages at 1.45%
51-300-4220	IMRF	21,205	6,040	9,000	9,000	13,500	4,500	-	Represents decrease in employer IMRF rate of approximately 2%
51-300-5000	BUILDING MAINTENANCE	5,162	-	-	15,000	6,000	(9,000)	-	Added Insulation, lab counter/sink replacement
51-300-5050	SYSTEM MAINTENANCE	30,493	18,225	23,000	56,000	46,000	(10,000)	-	Repair an estimated 6 water main breaks at \$1200 each, 8 buffalo box repairs at \$200 each, value/pipe repairs \$25k , Failed section replacements and restoral
51-300-5100	PROFESSIONAL SERVICES	21,013	19,718	38,000	55,000	50,000	(5,000)	-	Lab work, Courier expense, Pump servicing, Sensus updates, Emergency locating services, Flow Testing, Flush/exercise hydrants 7k, Valves exercise/assess/GPS add to GIS 15k - Civic plus system.
51-300-5101	AUDIT	36,050	4,000	4,000	4,000	4,100	100	-	Allocation of the City's annual audit fees
51-300-5102	FINANCIAL SERVICES	-	27,220	29,250	29,250	43,000	13,750	x	Based on allocation of Financial Services costs
51-300-5200	POSTAGE	3,736	2,800	3,100	3,100	3,200	100	-	
51-300-5221	PRINTING	970	406	500	400	400	-	-	Printing of new Boil Order door hangers and other water info
51-300-5222	LEGAL NOTICES	-	-	-	700	-	(700)	-	This account is no longer in use
51-300-5310	MEMBERSHIPS	1,672	350	500	2,000	1,500	(500)	-	AWWA, IRWA, etc
51-300-5330	TRAINING	2,113	1,391	2,000	5,000	4,500	(500)	-	Water operator training, continuing education and additional training for back-up operator
51-300-5410	UTILITIES	13,047	10,126	15,000	15,000	15,000	-	-	Includes Constellation Energy, Nicor, ComEd and Verizon charges
51-300-5412	WATER	262,820	204,403	250,000	250,000	263,000	13,000	-	Based on historical Illinois American Water charges plus 5%
51-300-5430	CREDIT CARD & BANK CHARGES	12,637	13,375	13,500	7,500	15,000	7,500	-	Includes credit card processing fees from Paymentech and Xpress Bill Pay for online credit card payments

		5/1/18	5/1/19		5/1/19				
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		FY18-19	3.31.20	FY19-20	FY19-20	FY20-21	to Prior Year		
GL Acct #	Description	Actual	Actual 11 mos	Projected	Budget	Budget	Budget		Comments
51-300-5500	LIABILITY INSURANCE	28,354	40,961	45,000	25,560	26,000	440	-	Allocation of the City's liability insurance premium
51-300-5530	WORKERS COMPENSATION INSURANCE	2,899	2,849	2,650	2,650	2,900	250	-	Allocation of the Cs's liability insurance premium
51-300-5634	STONE AND CONCRETE	566	2,288	3,000	4,000	4,000	-	-	Backfill and restoral of main breaks / concrete replacement
51-300-5661	METERS	3,269	315	500	3,600	2,500	(1,100)	-	Replacement of defective water meters 8 x \$350 and 2 x \$400
51-300-5710	OPERATING SUPPLIES	1,075	392	500	6,000	-	(6,000)	-	Do not use this account
51-300-5750	CHEMICALS	283	-	-	1,000	500	(500)	-	Chlorine purchases every other year
51-300-5751	GASOLINE	47	787	1,000	2,000	1,000	(1,000)	-	Annual gasoline provision
51-300-5970	REFUNDS	4	6,549	7,500	-	5,000	5,000	-	Annual refunds provision
51-400-6000	PRINCIPAL	-	60,000	60,000	55,000	60,000	5,000	-	Principal payment on outstanding debt - final payment due in 2025
51-400-6010	INTEREST	20,291	18,910	18,910	21,110	16,390	(4,720)	-	Interest payment on outstanding debt - final payment due in 2025
51-500-7020	EQUIPMENT	2,650	-	-	20,000	10,000	(10,000)	-	Portable compressor, hydrant flush head, environmental safety monitors and lab equipment
51-600-8000	DEPRECIATION	119,502	135,000	135,000	135,000	140,000	5,000	-	Annual depreciation provision
Water	FUND 51 EXPENSES	690,867	690,763	791,326	843,970	862,790	18,820	-	
Water	FUND 51 NET	250,719	158,637	116,174	56,530	49,710	(6,820)	-	
								-	
								-	
FUND 52 - PARKING FUND									-
52-100-3330	PARKING FEES	63,337	55,261	65,000	65,000	65,000	-	-	
52-200-3990	INTERFUND TRANSFER IN			-	68,000	55,000	(13,000)	-	Transfer in from General Fund for current year operations
Parking	FUND 52 REVENUE	63,337	55,261	65,000	133,000	120,000	(13,000)	-	
52-300-4001	ALLOCATED WAGES & BENEFITS	45,000	45,000	45,000	45,000	45,000	-	-	Approximate wages and benefits for 1/2 FT employee
52-300-5100	PROFESSIONAL SERVICES	1,350	-	-	10,200	5,000	(5,200)	-	
52-300-5410	UTILITIES	6,648	6,731	7,000	9,500	7,500	(2,000)	-	Includes Constellation Energy and Nicor charges for PW facilities
52-300-5500	LIABILITY INSURANCE	-	-	-	5,300	9,000	3,700	-	Allocation of the City's annual liability insurance premium
52-300-5511	FACILITY RENT	30,011	18,000	18,000	21,000	18,000	(3,000)	-	Per agreement, \$18k until 2023, \$20850 thru 2028, TBD thereafter
52-300-5632	ICE CONTROL MAINTENANCE	851	994	1,000	1,500	2,000	500	-	Parking lot salt and bag salt for sidewalks and stairways and snow blower parts.
52-300-5710	OPERATING SUPPLIES	632	618	700	2,000	1,000	(1,000)	-	Paper towels, toilet paper, cleaning supplies, sign repair/replacement, plumbing parts, light bulbs
52-300-5970	REFUNDS	-	360	400	250	250	-	-	
52-600-8000	DEPRECIATION	32,137	32,000	32,000	32,000	32,000	-	-	Annual depreciation provision
Parking	FUND 52 EXPENSES	116,628	103,703	104,100	126,750	119,750	(7,000)	-	
Parking	FUND 52 NET	(53,291)	(48,442)	(39,100)	6,250	250	(6,000)	-	
								-	
								-	
FUND 53 - SEWER FUND									-
53-100-3884	SANITARY SEWER CHARGES	808,090	614,766	800,000	800,000	800,000	-	-	Based on historical data/trend
53-100-3885	PENALTY	9,682	7,100	7,500	11,000	7,500	(3,500)	-	
Sewer	FUND 53 REVENUE	817,772	621,866	807,500	811,000	807,500	(3,500)	-	
53-300-4000	WAGES	13,809	50,229	63,200	63,200	62,000	(1,200)	-	Includes one FT employee and 25% administrative staff
53-300-4100	HEALTH INSURANCE	-	11,508	17,000	10,000	10,000	-	-	Based on current premiums for Sewer department staff (1 FT, 1 PT)
53-300-4110	LIFE INSURANCE	-	-	-	125	150	25	-	Based on current premiums for Sewer department staff (1 FT, 1 PT)
53-300-4200	SOCIAL SECURITY	865	3,282	3,500	3,920	4,000	80	-	Based on budgeted wages at 6.2%
53-300-4210	MEDICARE	202	768	900	950	900	(50)	-	Based on budgeted wages at 1.45%
53-300-4220	IMRF	(5,779)	795	1,000	6,850	9,200	2,350	-	Represents decrease in employer IMRF rate of approximately 2%
53-300-5050	SYSTEM MAINTENANCE	4,893	2,070	5,000	72,000	50,000	(22,000)	-	Sewer pipe and connections- 4 dig+fix locations, required upgrade of sewer suction system/VAC

		5/1/18	5/1/19		5/1/19				
		4/30/19	4/30/20		4/30/20				
			Current Year	Current Year	Current Year	Proposed	Variance to		
		FY18-19	3.31.20	FY19-20	FY19-20	FY20-21	to Prior Year		
GL Acct #	Description	Actual	Actual 11 mos	Projected	Budget	Budget	Budget		Comments
53-300-5100	PROFESSIONAL SERVICES	24,936	21,145	25,000	40,000	40,000	-	-	Consulting inspector (\$17k = \$9k+ per inspection fee) + Xpress Billpay, MWRD Infiltration and Inflow Compliance
53-300-5101	AUDIT	34,553	4,000	4,000	4,000	4,100	100	-	Allocation of the City's annual audit fees
53-300-5102	FINANCIAL SERVICES	-	27,220	29,250	29,250	43,000	13,750	-	Based on allocation of Financial Services costs
53-300-5200	POSTAGE	1,995	-	-	4,500	1,500	(3,000)	-	
53-300-5221	PRINTING	733	738	800	1,500	1,500	-	-	
53-300-5330	TRAINING	-	1,940	2,000	3,000	2,000	(1,000)	-	
53-300-5500	LIABILITY INSURANCE	5,731	9,318	10,000	5,800	51,000	45,200	-	Based on updated analysis of the City's liability insurance allocation
53-300-5530	WORKER'S COMP INSURANCE	1,481	712	750	650	725	75	-	
53-500-7051	SYSTEM IMPROVEMENTS	202,639	51,769	65,000	482,525	482,525	-	x	Per FY20-21 Capital Improvement Plan
Sewer	FUND 53 EXPENSES	286,056	185,494	227,400	728,270	762,600	34,330	-	
Sewer	FUND 53 NET	531,715	436,372	580,100	82,730	44,900	(37,830)	-	

		5/1/18	5/1/19		5/1/19				
		4/30/19	4/30/20		4/30/20				
			Current Year	Current Year	Current Year	Proposed	Variance to		
GL Acct #	Description	FY18-19	3.31.20	FY19-20	FY19-20	FY20-21	to Prior Year		
		Actual	Actual 11 mos	Projected	Budget	Budget	Budget		Comments
								-	
								-	
FUND 71 - POLICE PENSION FUND									
71-100-3000	REAL ESTATE TAXES	347,707	203,894	368,000	368,213	396,326	28,113	-	Per approved tax levy
71-100-3800	INTEREST INCOME	310,649	288,500	300,000	75,000	150,000	75,000	-	Conservative estimate based on current market fluctuations
71-100-3801	NET APPRECIATION - FV INV	848,168	845,047	900,000	-	250,000	250,000	-	Conservative estimate based on current market fluctuations
71-100-3860	CITY CONTRIBUTION	447,149	475,872	634,496	634,496	658,882	24,386	-	Based on actuarial valuation
71-100-3861	EMPLOYEE CONTRIBUTION	241,784	82,475	146,475	210,000	240,000	30,000	-	Based on actuarial valuation
Police Pension	FUND 71 REVENUE	2,195,457	1,895,788	2,348,971	1,287,709	1,695,208	407,499	-	
71-300-4232	DISABILITY BENEFITS	-	32,945	65,000	135,000	132,000	(3,000)	-	Projected costs for FY21 disbursements
71-300-4233	PENSION PAYMENTS	868,275	861,717	865,000	860,000	947,000	87,000	-	projected costs for FY21 rebursements
71-300-5100	PROFESSIONAL SERVICES	-	-	-	25,000	-	(25,000)	-	This account is no longer in use
71-300-5101	AUDIT	-	-	2,500	2,500	2,600	100	-	Allocation of City's annual audit fees
71-300-5102	ADMINISTRATION	-	28,453	40,000	2,500	45,000	42,500	-	Includes professional services, filing and conference fees
71-300-5107	INVESTMENT EXPENSE	33,440	13,655	20,000	32,000	25,000	(7,000)	-	Annual cost for pension fund investment advisors
71-300-5331	CONFERENCES	-	-	-	1,500	-	(1,500)	-	This account is no longer in use
71-300-5440	STATE FILING FEE	-	-	-	2,500	-	(2,500)	-	This account is no longer in use
71-300-5971	REFUNDS/TRANSFER CONTRIBUTIONS	41,501	-	-	-	-	-	-	
Police Pension	FUND 71 EXPENSES	943,216	936,769	992,500	1,061,000	1,151,600	90,600	-	
Police Pension	FUND 71 NET	1,252,241	959,019	1,356,471	226,709	543,608	316,899	-	
								-	
TOTAL CITY OF PROSPECT HEIGHTS - ALL FUNDS		3,255,314	2,499,995	3,279,632	(579,753)	(664,132)	(84,379)	-	

**CITY OF PROSPECT HEIGHTS
CIP PLAN UPDATE THRU 4/30/20**

CAPITAL FUND ACTIVITY

4.30.18	Transfer in from General Fund	\$	7,120,743	
4.30.18	Transfer in from Solid Waste Fund	\$	530,000	
4.30.19	Transfer in from Tourism Fund	\$	300,000	
4.30.20	Transfer in from General Fund-budgeted	\$	250,000	
4.30.20	Total Receipts	\$	8,200,743	
FY18	Fiscal Year Costs Incurred	\$	-	
FY19	Fiscal Year Costs Incurred	\$	1,705,995	
FY20	Projected costs budgeted	\$	1,073,593	
4.30.20	Projected Total disbursements	\$	2,779,588	\$ 5,421,155

	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25	Total
Projected Capital Expenditures	\$ (2,003,525)	\$ (3,809,400)	\$ (1,457,296)	\$ (2,789,994)	\$ (1,021,000)	\$ (11,081,215)
Remaining Funds	\$ 5,421,155	\$ 3,417,630	\$ (391,770)	\$ (1,849,066)	\$ (4,639,060)	\$ (5,660,060)
4.30.20	4.30.21	4.30.22	4.30.23	4.30.24	4.30.25	

CITY OF PROSPECT HEIGHTS CAPITAL IMPROVEMENT PLAN SUMMARY							
	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25	5yr Total	
STREET RESURFACING PROJECT	\$ 565,000	\$ 663,400	\$ 676,296	\$ 1,181,994	\$ -	\$ 3,086,690	
DRAINAGE/STORMWATER IMPROVEMENTS	\$ 241,000	\$ 2,621,000	\$ 11,000	\$ 11,000	\$ 11,000	\$ 2,895,000	
SIDEWALKS	\$ 603,000	\$ -	\$ 195,000	\$ 870,000	\$ 700,000	\$ 2,368,000	
STREET LIGHTING - TOURISM	\$ -	\$ 105,000	\$ -	\$ -	\$ -	\$ 105,000	
SEWER IMPROVEMENTS	\$ 482,525	\$ 270,000	\$ 495,000	\$ 225,000	\$ 225,000	\$ 1,697,525	
EQUIPMENT - INFORMATION TECHNOLOGY	\$ -	\$ 15,000	\$ 10,000	\$ 7,000	\$ 15,000	\$ 47,000	
VEHICLES/EQUIPMENT - PUBLIC WORKS	\$ 112,000	\$ 65,000	\$ -	\$ 425,000	\$ -	\$ 602,000	
VEHICLES/EQUIPMENT - PUBLIC SAFETY	\$ -	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 280,000	
	\$ 2,003,525	\$ 3,809,400	\$ 1,457,296	\$ 2,789,994	\$ 1,021,000	\$ 11,081,215	
PROPOSED FUNDING SOURCES							
Possible TBD Grant Awards	\$ 356,000	\$ 308,000	\$ 238,000	\$ 1,275,000	\$ 630,000	\$ 2,807,000	25%
fund 11 MFT Fund	\$ 268,000	\$ -	\$ -	\$ -	\$ -	\$ 268,000	2%
fund 12 TIF Fund	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000	2%
fund 13 Tourism	\$ -	\$ 105,000	\$ -	\$ -	\$ -	\$ 105,000	1%
fund 30 Capital Fund	\$ 697,000	\$ 3,126,400	\$ 724,296	\$ 1,089,994	\$ 391,000	\$ 6,028,690	54%
fund 53 Sewer Fund	\$ 482,525	\$ 270,000	\$ 495,000	\$ 425,000	\$ -	\$ 1,672,525	15%
	\$ 2,003,525	\$ 3,809,400	\$ 1,457,296	\$ 2,789,994	\$ 1,021,000	\$ 11,081,215	100%

CITY OF PROSPECT HEIGHTS

Capital Improvements Plan, 20-21 thru 24-25

Street Maintenance: The proposed 5-year street maintenance program has been established through the street evaluation process conducted by Gewalt Hamilton. The evaluation process provided a quantitative assessment of the roadway condition and allowed for the prioritizing of roads most in need of maintenance. This is determined by the utilization of a Pavement Condition Rating form to visually assess the pavements while noting general deficiency characteristics. These can then be compared to other segments of the system and ranked based on their individual PCR number. Lower condition rating numbers are considered to be more in need of correction, usually at a higher dollar value, than the higher-rating segments. Please note: Apple Drive and Piper Lane meet the requirements for eligibility for Surface Transportation Program funding. If application is successful, 80 per cent of resurfacing costs are paid for by Federal Transportation funding.

Street Rating	Project Name	Alternate Funding Source	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25	5yr Total	NOT BUDGETED
	Seminole Ln. Eng (Old Willow)	STP Grant 80/20	\$ 70,000					\$ 70,000	
		Local share	\$ 14,000						
	General Street Maintenance		\$ 250,000					\$ 250,000	
	Plaza Drive - Constr Eng.	TIF	\$ 10,000					\$ 10,000	
	Plaza Drive - Construction	TIF	\$ 190,000					\$ 190,000	
	Subtotal Project Cost		\$ 520,000					\$ 520,000	
	10% Contingency		\$ 20,000					\$ 20,000	
	10% Engineering		\$ 25,000					\$ 25,000	
	Total Street Resurfacing - 2020-21		\$ 565,000					\$ 565,000	

****The above CIP Street Resurfacing plan for FY20-21 includes \$250,000 for general street maintenance. Resurfacing projects identified through the Gewalt Hamilton Pavement Evaluation Ranking System have been postponed in order to provide funding for identified storm water management projects, such as Arlington-Countryside. An exception to the resurfacing suspension is the Old Willow/Seminole Resurfacing Project. Application has been made for Surface Transportation Program Funding for this work. If successful, the City will receive a 75 Federal/25 Local split for this project.**

Street Rating	Project Name	Alternate Funding Source	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25	5yr Total	NOT BUDGETED
	Seminole Ln. (Old Willow) - Phase 2 Design	Total		\$ 60,000				\$ 60,000	
		Local share		\$ 12,000					
	General Street Maintenance			\$ 250,000				\$ 250,000	
	Est. Project Costs			\$ 310,000					
	Inflation Adjustment			\$ 12,400					
	Total project cost			\$ 322,400				\$ 322,400	
	10% Contingency			\$ 6,000				\$ 6,000	
	10% Engineering			\$ 25,000				\$ 25,000	
	Total Street Resurfacing - 2021-22			\$ 663,400				\$ 663,400	
	Seminole Ln. (Old Willow) - Phase 2 Design	Total		\$ 60,000				\$ 60,000	
		Local share		\$ 12,000					
	General Street Maintenance			\$ 250,000				\$ 250,000	
	Estimated Project Costs			\$ 310,000					
	Inflation Adjustment			\$ 25,296					
	Total project cost			\$ 335,296				\$ 335,296	
	10% Contingency			\$ 6,000				\$ 6,000	
	10% Engineering			\$ 25,000				\$ 25,000	
	Total Street Resurfacing - 2022-23			\$ 676,296				\$ 676,296	

Seminole Ln (Old Willow) Reconstruction					\$ 715,000			
Anticipated grant award	STP Grant 80/20				\$ 572,000			
Local share					\$ 143,000			
General Street Maintenance					\$ 250,000			
Subtotal Project Costs					\$ 965,000			
Inflation Adjustment					\$ 120,494			
Total project cost					\$ 1,085,494		\$ 1,085,494	
10% Contingency					\$ 71,500		\$ 71,500	
10% Engineering					\$ 25,000		\$ 25,000	
Total Street Resurfacing - 2023-24					\$ 1,181,994		\$ 1,181,994	
Street Resurfacing Annual Totals		\$ 565,000	\$ 663,400	\$ 676,296	\$ 1,181,994	\$ -	\$ 3,086,690	

Drainage Improvements		FY20-21	FY21-22	FY22-23	FY23-24	FY24-25	5yr Total	NOT BUDGETED
General Engineering		\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$50,000	
Total Drainage Improvements		\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 50,000	

Willow Road Reconstruction and Storm Water Management Improvement, with Metropolitan Water Reclamation District and Cook County Department of Transportation Project: This project, in partnership with the Metropolitan Water Reclamation District and Cook County Department of Transportation, involves raising and reconstruction of Willow Road, Hillcrest and Owen at Hillcrest Lake. This area experiences chronic street flooding and closure during significant rainfall events. The project will involve raising the grade of the impacted streets, culvert replacement at Willow, and development of compensatory storm water detention areas. Project budgets for this work are still under construction.

Drainage Improvements	Alternate Funding Source	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25	5yr Total	NOT BUDGETED
Land		\$75,000					\$75,000	
Total Willow Road Project		\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ 75,000	

Stormwater Projects		FY20-21	FY21-22	FY22-23	FY23-24	FY24-25	5yr Total	NOT BUDGETED
General Engineering		\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$5,000	
Olive Dorset Marion - Ph 2 - constr drawings								\$500,000
Olive Dorset Marion - Ph 3 - constr observation								\$400,000
Olive Dorset Marion - Construction								\$7,250,000
Arlington Countryside - Ph 2 - constr drawings		\$155,000					\$155,000	
Arlington Countryside - Ph 3 - constr observation			\$110,000				\$110,000	
Arlington Countryside - Construction (Total)			\$2,500,000				\$2,500,000	
Arlington Countryside - Construction (Grant)	Rep. Walker		\$260,000					
Stormwater Totals:		\$ 156,000	\$ 2,611,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 2,770,000	\$ 8,150,000

Sidewalk Projects: The City has identified certain routes for the extension of sidewalks. For funding sidewalk projects, the City attempts to leverage grant funding to assist with the cost of these efforts.

Sidewalks		FY20-21	FY21-22	FY22-23	FY23-24	FY24-25	5yr Total	NOT BUDGETED
Schoenbeck - Construction	Total	\$428,000					\$428,000	
Schoenbeck - Construction	Safe Routes	\$160,000						
Schoenbeck (Local) - Construction	MFT	\$233,000						
Schoenbeck (Local) - Constr Eng.	MFT	\$35,000					\$35,000	
Wolf Road North (Local) Phase 1 - COMPLETE	Grant - Invest in Cook							
Wolf Road North (Local) Phase 2	Grant - Invest in Cook			\$120,000			\$120,000	
Wolf Road North (Total) Construction	Grant TBD 80/20				\$800,000		\$800,000	
Wolf Road North (Local) Construction	Local Match 20%				\$160,000			
Wolf Road South (Local) Phase 1 - COMPLETE								
Wolf Road South (Total) Phase 2	RTA/CMAQ Grant 80/10/10			\$75,000	\$70,000		\$145,000	
Wolf Road South (Local) Phase 2	Local Match 10%			\$5,000	\$7,000			
Wolf Road South (Total) Construction	RTA/CMAQ Grant 80/10/10					\$700,000	\$700,000	
Wolf Road South (Local) Construction	Local Match 10%					\$70,000		
Camp McDonald (Total) Phase 1	Grant - Invest in Cook	\$140,000					\$140,000	
Camp McDonald (Total) Phase 2	Grant TBD							\$124,000
Camp McDonald (Total) Construction Eng.	Grant TBD							\$124,000
Camp McDonald (Total) Construction	Grant TBD							\$1,126,350
Sidewalk Totals:		\$ 603,000	\$ -	\$ 195,000	\$ 870,000	\$ 700,000	\$ 2,368,000	\$ 1,374,350

TOURISM DISTRICT - STREET LIGHTS	Tourism District		\$ 105,000				\$ 105,000	
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Sewer Televising & Mapping Project: Cleaning, televising and mapping of City sanitary sewers. This project entails development of a Geographic Information Systems layer for mapping and identification of the City's sanitary sewer system. This baseline data development will be followed by cleaning and televised inspection. The resulting product of this exercise will be the identification of necessary sewer rehabilitation and relining areas, to be used for a sanitary sewer capital improvements plan.

Sewer Improvements		FY20-21	FY21-22	FY22-23	FY23-24	FY24-25	5yr Total	NOT BUDGETED
Engineering & Inspection	Sewer Fund	\$25,000	\$25,000	\$25,000			\$75,000	
Cleaning, televising sanitary sewers	Sewer Fund	\$192,000					\$192,000	
General maintenance				\$225,000	\$225,000	\$225,000	\$675,000	
Rehabilitation	Sewer Fund	\$225,000	\$225,000	\$225,000			\$675,000	
Contingency	Sewer Fund	\$40,525	\$20,000	\$20,000			\$80,525	
Sewer Improvement Totals:		\$ 482,525	\$ 270,000	\$ 495,000	\$ 225,000	\$ 225,000	\$ 1,697,525	

Vehicle and Equipment Replacement Project: The vehicle & equipment replacement program identifies upcoming vehicle & equipment purchase needs. Items must be valued at \$25,000 or more.								
Public Works Vehicle/Equipment		FY20-21	FY21-22	FY22-23	FY23-24	FY24-25	5yr Total	NOT BUDGETED
Sewer Truck (replace 1999)	Sewer Fund				\$425,000		\$425,000	
Aerial Lift Truck (Bucket truck)		\$112,000					\$112,000	
Bobcat/attachments (sidewalk machine)			\$65,000				\$65,000	
Building Service Van (replace 1ton and crane)							\$0	\$26,000
Water Dept. Van (Replace 1999 pickup)							\$0	\$36,000
Public Works Vehicle/Equipment Totals:		\$ 112,000	\$ 65,000	\$ -	\$ 425,000	\$ -	\$ 602,000	\$ 62,000
Police Vehicle/Equipment								NOT BUDGETED
Patrol Cars (incl equipment \$35k ea)		\$ -	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 280,000	
<p>Information Technology Equipment: While Information Technology equipment is often times less than the targeted \$25,000 threshold for inclusion in the capital budget, their inclusion as a CIP project enables the Council to view future need equipment and expenditures. For FY 2018-19, the proposed CIP Information Technology purchase provides for the replacement of desktop computer systems. Twenty three of these computers are for the Police Department. These Police computers are needed because the new Northwest Central Dispatch system will require Windows 10 compatibility.</p>								
Information Technology Equipment		FY20-21	FY21-22	FY22-23	FY23-24	FY24-25	5yr Total	NOT BUDGETED
Phone System			\$15,000				\$15,000	
Firewall Upgrades for Departments				\$10,000			\$10,000	
Backup Server Upgrade					\$7,000		\$7,000	
City Hall and PW Server Upgrade						\$15,000	\$15,000	
Information Tehnology Equipment Totals:		\$ -	\$ 15,000	\$ 10,000	\$ 7,000	\$ 15,000	\$ 47,000	

2,003,525	3,809,400	1,457,296	2,789,994	1,021,000	11,081,215
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