



2021-2022

**City of Prospect Heights
Adopted Annual Operating & Capital
Budget**

CITY OF PROSPECT HEIGHTS, ILLINOIS)
COUNTY OF COOK)

City Finance Director Certification

The Finance Director has prepared the attached Fiscal Year 2021-2022 Annual Budget for the City of Prospect Heights and hereby certifies that the estimated revenues/expenditures projected for Fiscal Year 2021-2022 are contained within the approved budget. I do hereby certify the estimated revenues/expenditures contained within FY2021-22 of City of Prospect Heights Annual budget to be a true estimate of revenues/expenditures for FY2021-22. Signed and certified this 26 Day of April, 2021.

By: Cheri Graefen
Cheri Graefen, Finance Director
City of Prospect Heights, Illinois

CITY OF PROSPECT HEIGHTS, ILLINOIS)
COUNTY OF COOK)

City Clerk's Certification

The Office of the Clerk is the keeper of the records, papers and ordinances of the City of Prospect Heights, Illinois. I hereby certify that Karen Schultheis is the appointed Deputy City Clerk of the City of Prospect Heights, county of Cook, State of Illinois. The Deputy Clerk has been authorized by the City Clerk to certify documents, sign any document and affix the city seal in the absence of the Clerk from City Hall.

In witness whereof, I do hereby set my hand and affix the corporate seal of the City of Prospect Heights on the 26 Day of April, 2021.



By: Karen Schultheis
Karen Schultheis, Deputy City Clerk
City of Prospect Heights, Illinois

ORDINANCE NO. O-21-13

AN ORDINANCE ADOPTING THE ANNUAL BUDGET 2021-22

WHEREAS, the City Council of the City of Prospect Heights has adopted the "Budget Officer System" as provided in sections 8-2-9.1 through 8-2-9.10 of the Illinois Municipal Code (65 ILCS 5/8-2-9.1 – 8-2-9.10); and

WHEREAS, pursuant to the applicable ordinances and Statutes, an annual budget shall be adopted by the Corporate Authorities in lieu of the passage of any appropriation ordinance; and

WHEREAS, the City Council of the City of Prospect Heights has held all of the hearings and caused to be made all of the publications and notices required by law; and

WHEREAS, the Mayor and City Council have reviewed the budget for fiscal year 2021-22 as presented by the City Administrator as the budget officer and have determined that it is in the best interests of the City of Prospect Heights;

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF PROSPECT HEIGHTS, COOK COUNTY, ILLINOIS:

SECTION ONE: That the fiscal 2021-22 budget for the City of Prospect Heights, Illinois, attached and incorporated into this ordinance as Exhibit A is hereby adopted and approved.

SECTION TWO: That the City Clerk of the City of Prospect Heights is directed to publish this Ordinance in pamphlet form.

SECTION THREE: That this Ordinance shall be in full force and effect from and after its passage, approval and publication.

AYES: Morgan-Adams, Dolick, Quinn, Cameron

NAYS: None

ABSENT: Dash

PASSED and APPROVED this 26th day of April, 2021

Mayor [Signature]

ATTEST:
(SEAL)

Karen Schultheis
Deputy Clerk Schultheis



Published in pamphlet form April 26, 2021

City of Prospect Heights

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City of Prospect Heights

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City of Prospect Heights

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Section 1

Organization and Services

- List of Principal Officers
- City of Prospect Heights Organizational Chart
- City of Prospect Heights Maps
- City Commissions, Committees and Boards
- Community Profile



City of Prospect Heights

Fiscal Year 2021-2022

Adopted Budget

May 1, 2021 – April 30, 2022

City Council

Nicholas J. Helmer, Mayor

Michelle Cameron, Alderman

Danielle Dash, Alderman

Matthew Dolick, Alderman

Wendy Morgan-Adams, Alderman

Kathleen Quinn, Alderman

City Clerk

Joanna Prisiajniouk

City Treasurer

Richard Tibbits

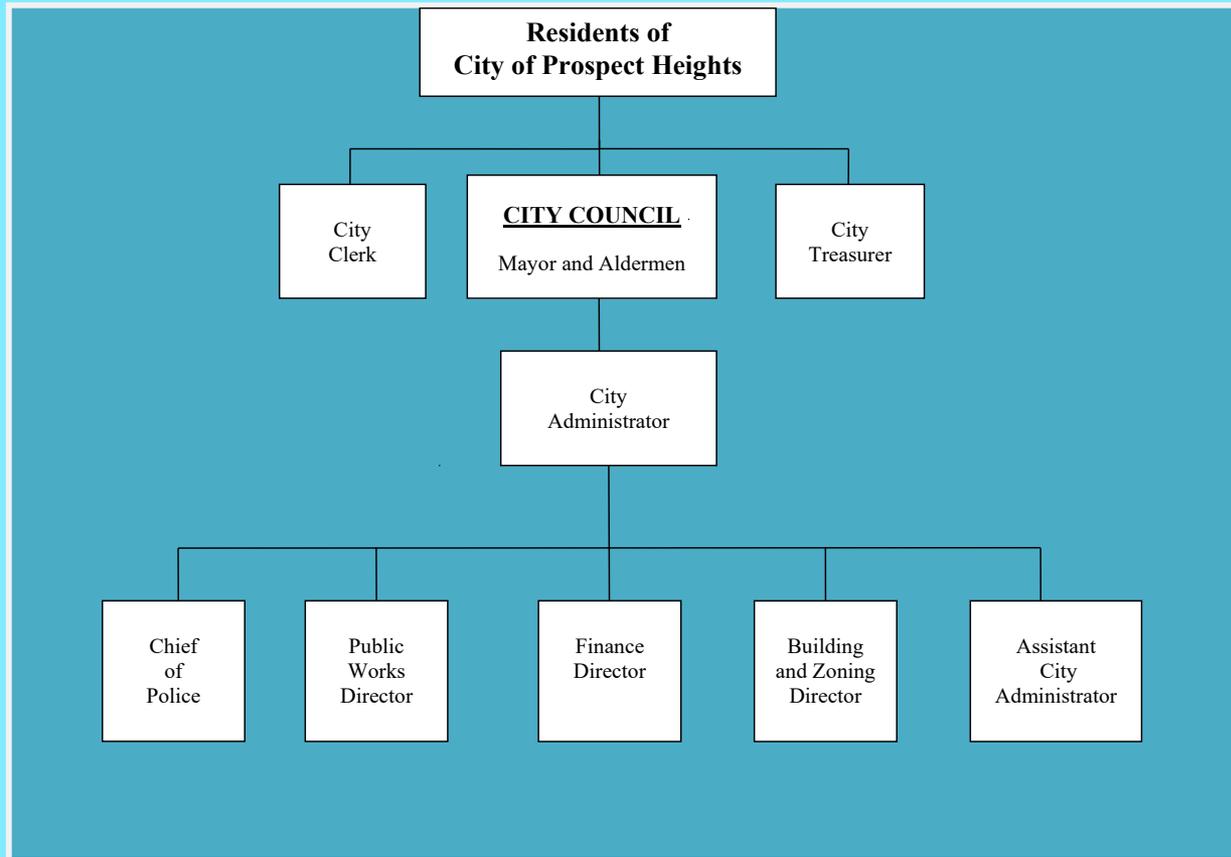
City Administrator

Joe Wade

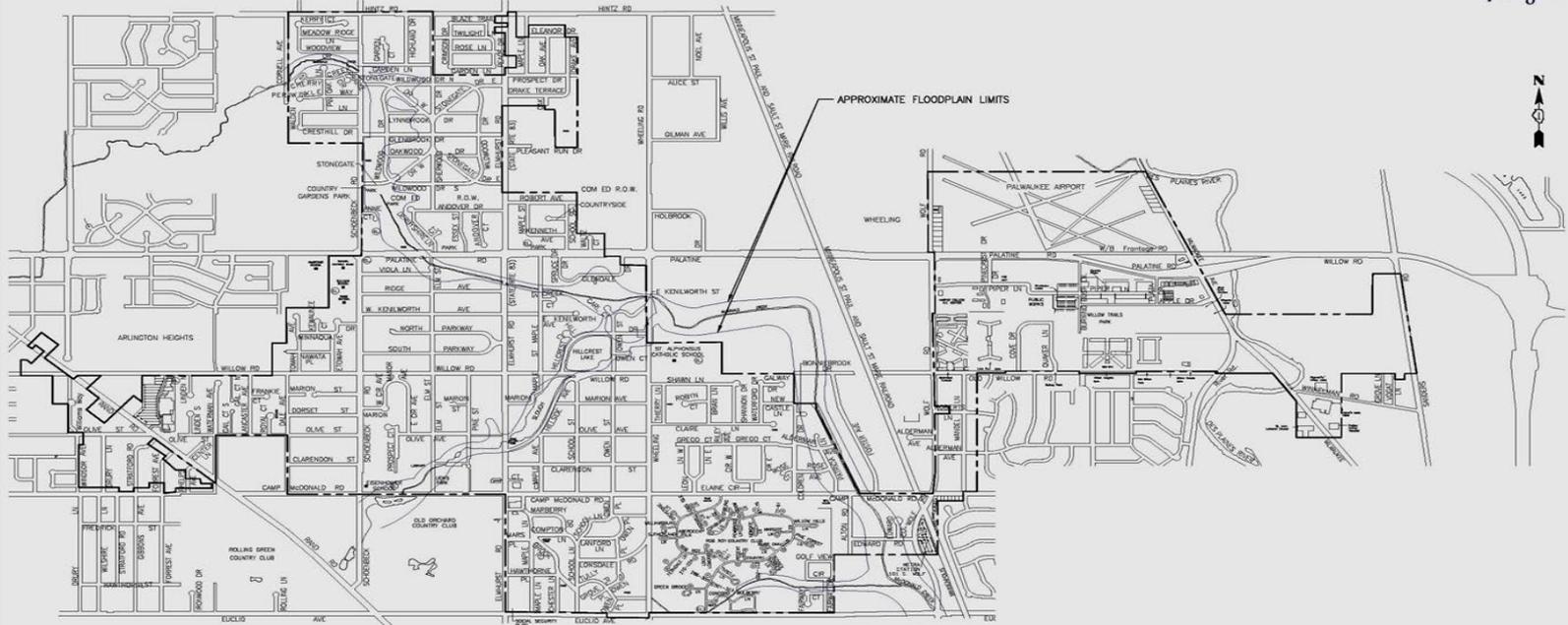
CITY OF PROSPECT HEIGHTS, ILLINOIS

Organizational Chart

April 30, 2021



CITY OF PROSPECT HEIGHTS



DESIGNED - DJE	REVISED -
DRAWN - LKH	REVISED -
CHECKED - JLF	REVISED -
DATE - 11-01-11	REVISED -

CITY OF PROSPECT HEIGHTS, ILLINOIS
ROAD BOND IMPROVEMENTS

OVERALL PLAN

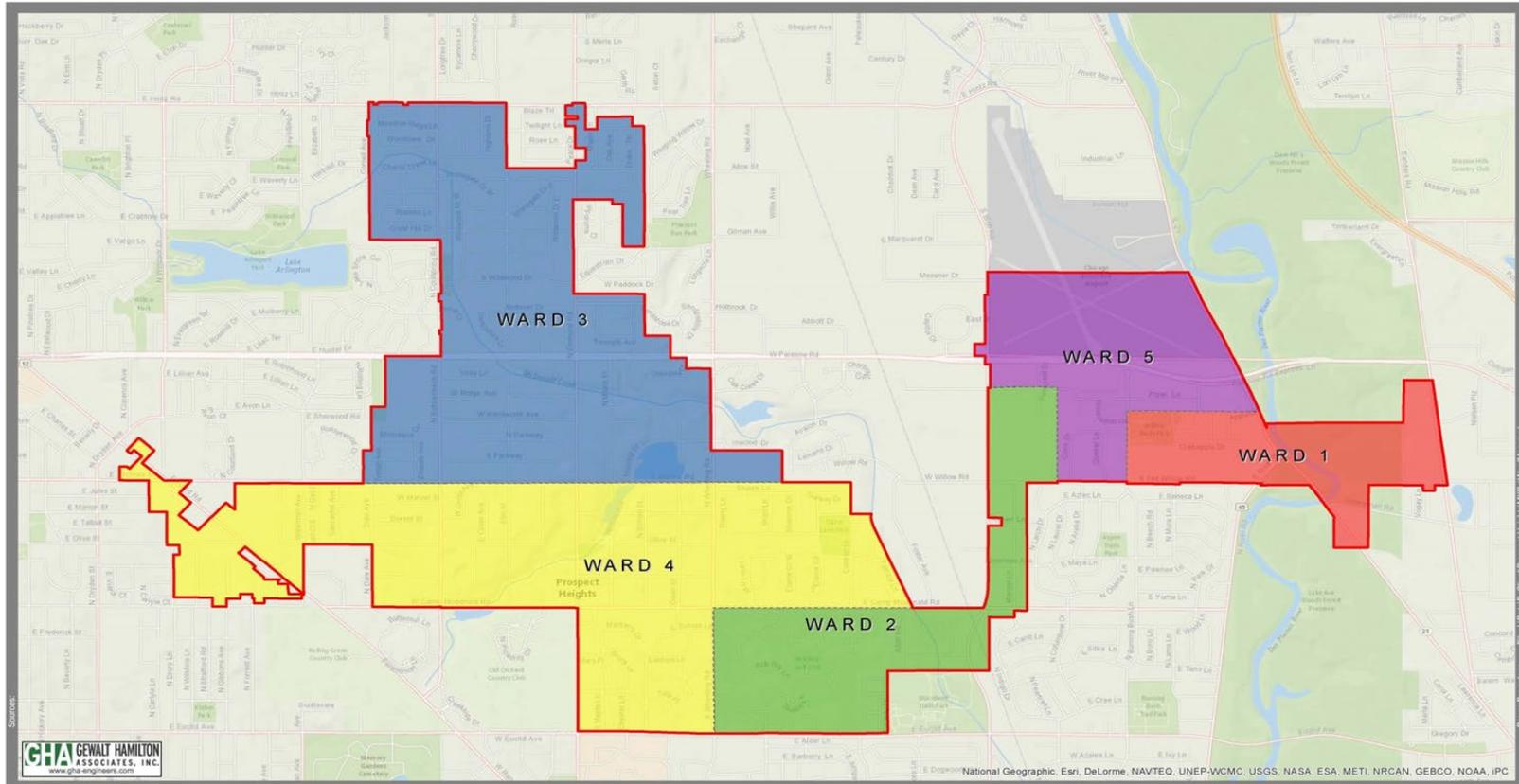
SCALE: NONE

PROJECT NO: 110369 | STA.

TO STA.

SECTION	COUNTY	TOTAL SHEETS	SHEET NO.
	COOK	1	1

SEE ROAD DIST NO. | ILLINOIS TIED AND PROJECT



City Commissions, Committees and Boards

City Commissions, Committees and Boards are approved by the City's Corporate Authorities. Appointments are made by the Mayor, with the concurrence of the City Council.

Chicago Executive Airport Board of Directors

- The Chicago Executive Airport is governed by a board of directors representing the interests of the City of Prospect Heights, the Village of Wheeling, and the community. The City of Prospect Heights and the Village of Wheeling appoint directors to the Chicago Executive Airport Board of Directors. The board meets every second Thursday of the month.

Police and Fire Commission

- The Police & Fire Commission shall appoint all members of the police department of the city, except the chief of police, the deputy chief, part-time police officers, and non-sworn personnel. The board shall make rules for and appointments to the police department as is necessary, except insofar as said power may otherwise be reserved to the Mayor and City Council. Said rules shall also provide for the imposition of discipline upon members of the police department, including, but not limited to, suspension and discharge. Said disciplinary action shall be in accordance with the statutes of the state. The Board of Fire and Police Commissioners meets monthly on the last Wednesday of the month.

Planning & Zoning Board of Appeals

- The Planning & Zoning Board of Appeals prepares and recommends changes in the official comprehensive plan and map of the city as may be deemed necessary by the City Council. Prepares and recommends to the City Council, plans and recommendations for specific improvements in pursuance of the official comprehensive plan and map. Reviews development applications, special use and variance requests, and other matters related to land use within the city. Arranges and conducts any form of publicity relative to its activities for the general purpose of public understanding and exercises such other powers as are now or hereafter granted by ordinances of the city. The Plan Commission meets on the fourth Thursday of every month.

CITY COMMISSIONS, COMMITTEES AND BOARDS CONT.

Police Pension Board

- The Police Pension Fund is created by Illinois state statutes to control and manage the pension fund of the Prospect Heights Police Department. The five member board's duties include investing funds, enforcing contributions, keeping records of the board's meetings and other duties related to managing the Police Pension Fund. The Police Pension Board meets on a quarterly basis.

Natural Resource Commission

- The mission of the Natural Resource Commission is to preserve, protect and restore natural areas and raise awareness of environmental issues affecting Prospect Heights, guiding the community in natural open space preservation efforts and encouraging private land owners to adopt land management practices that protect and enhance natural resources, and promoting community awareness and education of environmental issues affecting Prospect Height's natural resources, such as animal habitat, storm water management, and the threat of invasive species. The commission meets on the second Thursday of each month.

Community Profile

The City of Prospect Heights, incorporated in January 1976, is located in northwest Cook County, approximately 26 miles from downtown Chicago. Occupying nearly 4.5 square miles, it is bordered by the municipalities of Glenview and Northbrook to the east, Arlington Heights to the west, Mount Prospect to the south and Wheeling to the north. Palatine Road and Elmhurst Road (IL Hwy. 83) intersect in the City east-west and north-south, respectively. Interstate Highways 294 and 290 (IL Hwy 53) are located adjacent to the City on the east and approximately 3 miles to the west, respectively. O'Hare Airport is accessible within 20 minutes to the south.

Chicago Executive Airport, jointly owned with the Village of Wheeling, sits on the northern edge of the corporate boundaries of the City. The airport, the fourth busiest in the State according to the latest report from the Illinois Department of Transportation Division of Aeronautics, serves corporate jets and private plane activity. Metra provides commuter rail service between Prospect Heights and downtown Chicago to the south and Antioch to the north. Prospect Heights is served by approximately 20 trains per day.

The City operates under the Mayor-Council form of government and is comprised of five wards with one alderman elected per ward. The Mayor, Aldermen, City Clerk and City Treasurer are elected at large every four years. The Mayor appoints the City Administrator with the consent of the City Council. The City Administrator serves as the Chief Administrative Officer of the City and directs and supervises the daily activities of the City and its employees.

The City is served by Prospect Heights School District 23 - Dwight D, Eisenhower Elementary, Betsy Ross Elementary, Anne Sullivan Elementary, Douglas MacArthur Middle School, Wheeling School District 21 – Whitman Elementary School, Twain Elementary School, Frost Elementary School, Holmes Middle School and River Trails School District 26 – Euclid Elementary School and River Trails Middle School. Township High School District 214 serves Prospect Heights. Students will attend either Wheeling High School or John Hersey High School. Prospect Heights has two public libraries: Prospect Heights Public Library and River Trails Public Library and three Fire Protection Districts: Prospect Heights, Glenbrook, and Northbrook Rural.

A View of the Past...

Originally settled by dairy farmers in the 1830s, the area experienced growth when in 1935, two young developers, Carlton Smith and Allen Dawson, built their first homes on farmland along Elmhurst Road as the start of a well-planned community to meet the dreams of depression-weary families. The first family moved in during January 1936 and by the end of the year there were six affordable homes in the pleasant rural area to be called Prospect Heights.

The development firm worked with the resilient, caring families to create and maintain a responsible community in which they could raise their children with pride. In 1938, they formed the Prospect Heights Improvement Association (PHIA). It served as a virtual government of the community for 38 years, albeit without legal authority because Prospect Heights was an unincorporated area in Cook County. By 1955, there were almost 600 homes in unincorporated Prospect Heights.

During the 1960s, the boom in development began to cause real problems. Local residents had no control over this growth and the PHIA decided that incorporation was the preferred solution. Over 50% of the residents voted in favor of incorporation. Thus, January 31, 1976, exactly 40 years after the first family moved in, the City of Prospect Heights was born.

A Vision of the Future...

The City of Prospect Heights is a City seeks to balance its residential neighborhoods with commercial districts. The City's leaders have taken a progressive approach toward planning for the City's future. In 2015, a new Comprehensive Development Plan was implemented. The new Comprehensive Plan has help shape and guide the type and quality of development opportunities in the City. The City is also looking at redevelopment opportunities, diversifying area businesses and improving it's infrastructure. The community and its leaders are focused on preserving the City's rich heritage, while implementing plans that will attract visitors to explore Prospect Heights's tourism district and improve the quality of life for the residents.

Community Characteristics

The following statistical data and graphs provide a demographic profile of the City of Prospect Heights. Notable changes from the 2000 to the 2010 Census are highlighted below. Unless otherwise noted, the source of data is the 2010 United States Census.

Population

- Prospect Heights is a diverse, relatively young community that has seen significant growth in immigrant population over the last ten years. This population growth has made the community culturally rich, as well as, challenged the City leadership to accommodate the changing demographics of the community.
- Overall Prospect Heights' population has decreased over the last 10 years. In 2000, Prospect Heights's population was 17,042. As of the 2010 Census, the population decreased to 16,256 residents, which represents a 4.5% decrease.

Income and Educational Attainment

- The median household income in Prospect Heights is \$73,054, this amount is above the median for the Chicago Metropolitan Statistical Area.
- Those individuals with at least a high school degree represented 94.2% of the population

Housing Information

- In 2000, there were a total of 6,573 total housing units. In 2010, that number grew by 49 or less than 1% to a total of 6,622 total housing units.

Age Distribution

- The median age in the City in 2018 was 38.2 years.

Section 2

Budget Process and Structure

- Budget Process
- Budget Timetable
- Basis for Budgeting and Fund Structure
- Account Numbers



Budget Process and Structure

The budget document is the result of the City's financial and operational planning process and serves as the guide for implementing those plans. The process brings together input from elected officials, department directors, departmental staff, and the public in order to shape the City's goals and objectives.

The Department Directors review their programs and services, initial budget requests and submit them to the Finance Director. The Finance Director then consolidates all requests to analyze the budget as a whole. After an initial analysis, meetings are set up by the Department Directors, Finance Director, and City Administrator. They review major operational changes, discuss objectives and review capital project requests. An effort is made to combine requests across departments and to discuss how to more efficiently accomplish departmental goals. Any unjustified items are eliminated from the budget at this time.

Over the next month, the Finance Department works to compile the budget document. In addition to developing budget summaries for each department which outline requests, the Finance Director reviews and updates other sections of the document. Before the first public hearing, the proposed budget is made available to the public in hardcopy format at City Hall.

After the public meetings, the budget may be further revised and passed without further public inspection, notice or hearing. The final budget is typically approved in April.

Once the budget has been approved, the City Administrator and Finance Director continue to monitor the City's rate of revenue collections and expenditures to assure a healthy financial condition. If revenue projections drop below staff's original estimate, the City Administrator will direct staff to reduce expenditures. If a circumstance arises in which budget changes must be considered, the City Council may approve a change by Ordinance.

City of Prospect Heights FY2021-2022 Budget Calendar

January 12, 2021	Distribute a) Eight months YTD G/L Details b) Prior Fiscal Year G/L Details and Budget Expenditures Worksheets to Department Managers
January 20, 2021	Preliminary draft budgets due to Finance from Department Managers
January 22-25, 2021	Finance to Input Preliminary Budget Data
January 26, 2021	Preliminary Budget Draft to City Administrator & Department Management Personnel
February 1 & 2, 2021	Budget Review Meetings with City Administrator, Finance and Department Management Personnel Feb 1, 10am Police, 2pm Community Development Feb 2, 10am Public Works, 2pm Finance and Administration
February 5, 2021	Budget Revisions Due to Finance for Input
February 12, 2021	Revised Budget Draft to City Administrator
February 26, 2020	City Administrator's Proposed Budget Delivered to City Council
Feb 26 - Mar 5, 2021	Assemble Budget Workshop Presentation
March 2-5, 2021	Budget review with Individual Council Members, as requested
March 8, 2021	City Council Meeting, 6:00-9:00pm Revenues and All General Fund Departments (Police, Community Development, Public Works, Finance and Administration) and Capital Improvement Plan
March 22, 2021	City Council Workshop Session, 6:30-9:00pm, Other Funds (Tourism, Motor Fuel Tax, Water, Sewer, Special Service Areas, Solid Waste, Road Construction Debt Service, Police Pension Fund)
March 22-26, 2021	Final Management budget review and adjustments
April 2, 2021	Final Budget Delivered to City Council
April 12, 2021	Public Hearing to Consider for Approval Proposed FY 2020/2021 Budget
April 12 and 26, 2021	Consider Adoption of FY 2021/2022 Budget, 1 st and 2 nd Reading of Budget Ordinance

Basis for Budgeting and Fund Structure

Basis for Budgeting

The City of Prospect Heights accounts for all funds and adopts a budget based on generally accepted accounting principles (GAAP). A fund is a separate accounting entity with a set of self-balancing accounting that records assets, liabilities, fund equity, revenues, and expenses or expenditures. Funds are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with regulations, restrictions, or limitations.

Fund Structure

The City uses the following fund types:

General Funds: use the modified accrual basis of accounting whereby revenues are recognized when they are “measurable and available” and expenditures are recorded when the related fund liability is incurred. The majority of the City’s business is accounted for in the General Fund.

Special Revenue Funds: use the modified accrual basis of accounting. Special Revenue Funds are required to account for the use of revenue earmarked by law for a particular purpose. State and federal fuel tax revenues require special revenue funds, because federal and state laws restrict these taxes to transportation uses. The Special Revenue Funds include: Motor Fuel Tax, Palatine/Milwaukee TIF fund, Tourism District, Development Fund, DEA Seizure, and Solid Waste Disposal Fund.

Capital Projects Funds: use the modified accrual basis of accounting. Capital project funds are used to account for the construction or acquisition of fixed assets, such as buildings, equipment and roads. Depending on its use, a fixed asset may instead be financed by a special revenue fund or a proprietary fund. A capital project fund exists only until completion of the project. Fixed assets acquired and long-term debts incurred by a capital project are assigned to the government's General Fixed Assets and Long-Term Debts. The City maintained a Road Construction Fund; however, all funds for the project were completed and the fund was closed.

Debt Service Funds: use the modified accrual basis of accounting. Debt service funds are used to account for money that will be used to pay the interest and principal of long-term debts. Bonds used by a government to finance major construction projects, to be paid by tax levies over a period of years, require a debt service fund to account for their repayment. The debts of special assessment and proprietary funds are serviced within those funds, rather than by a separate debt service fund. The City currently has a Special Service Area #6 Debt Fund and a Road Construction Debt Fund.

Basis for Budgeting and Fund Structure (Continued)

Special Assessment Funds: use the modified accrual basis of accounting. Special assessment funds account for public infrastructure improvements financed by special levies against property holders. The City has created four of these special service areas for sanitary sewer purposes (SSA #1, #2, #3 and #4), one for storm water detention (SSA #5) and one used to pay for maintenance of the Levee 37 wall (SSA #8).

Propriety Funds: use the full accrual basis of accounting. Under the full accrual basis, revenues are recorded at the time liabilities are incurred. Proprietary funds are used to account for business-type activities and include enterprise funds. Enterprise funds are used for services provided to the public on a user charge basis, similar to the operation of a commercial enterprise.

The City currently maintains one type of proprietary fund – an enterprise fund. Enterprise funds are used to report the business-type activities the City engages in and charge fees designed to recover the cost of providing services. The City maintains a Water Fund and Parking Fund which are included in this category.

Fiduciary Funds: are accounted for on a full accrual basis. Fiduciary funds are used to account for resources held in trust by the government for the benefit of individuals or other entities and that cannot be used to support the City's own programs. Financial statements may further distinguish fiduciary funds as either trust or agency funds.

The City acts as a fiduciary for the Police Pension Funds a Trust Fund. The fund is supported by employee and City contributions and is established as single employer funds. The fund is managed by a pension board and is not available to support the City's programs. Non-police personnel are covered by the Illinois Municipal Retirement Fund (IMRF), a multi-employer, defined benefit plan. The City sends the employer and employee contributions directly to IMRF.

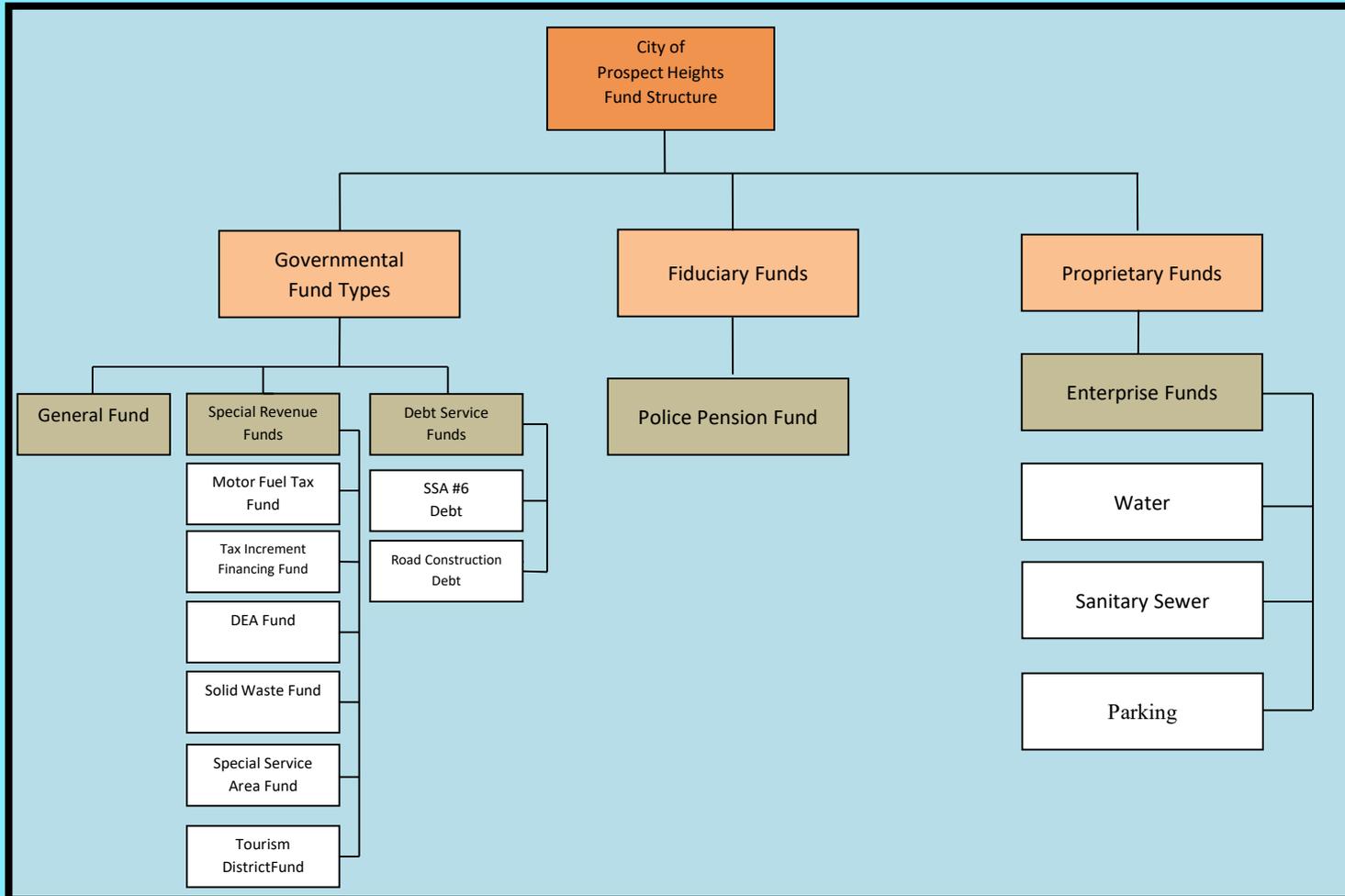
Agency funds are monies held on someone else's behalf with the funds eventually being distributed to the rightful owner. The City will be establishing a Road and Building Bond Escrow Fund to account for road and bond escrows. The City requires a cash bond in like amount of building permit fee to be posted for the project. After final approval of construction and/or a Certificate of Occupancy is issued, the bond posted shall be refunded.

All funds are present in the 2021-2022 Fiscal Year Budget.

CITY OF PROSPECT HEIGHTS, ILLINOIS

Fund Structure

April 30, 2021



CITY OF PROSPECT HEIGHTS, ILLINOIS

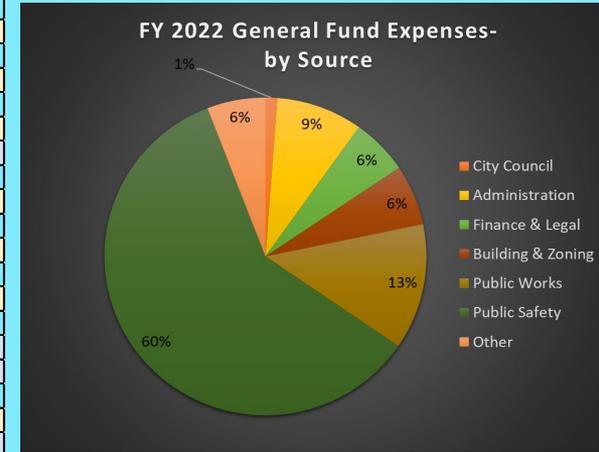
FUND STRUCTURE

APRIL 30, 2021

Fund Type	Fund Category	Fund Name
GOVERNMENTAL FUNDS	GENERAL FUND	General Fund
	SPECIAL REVENUE FUNDS	Motor Fuel Tax Fund
		Tax Increment Financing Fund
		DEA Fund
		Solid Waste Fund
		Special Service Area Funds
		Tourism District Fund
	DEBT SERVICE FUNDS	SSA #6 Debt Fund
		Road Construction Debt Fund
	CAPITAL IMPROVEMENT FUND	Capital Improvement Fund
FIDUCIARY FUNDS	POLICE PENSION FUND	Police Pension Fund
PROPRIETARY FUNDS	ENTERPRISE FUNDS	Water Fund
		Parking Fund
		Sanitary Sewer Fund

DEPARTMENT FUND RELATIONSHIP STRUCTURE

Fund Type	Fund Name	Department	Department Summary Page	FY21-22 Budget
General	General	Total		9,299,473
		City Council & Boards		110,120
		Administration		808,890
		Finance		144,920
		Legal		387,000
		Community Development		570,560
		Public Works		1,189,540
		Public Safety		5,560,159
		Grant Expense		-
		Debt Service		187,284
		All Other		341,000
		Special Revenue	Total	
	Motor Fuel Tax	Public Works	320,000	
	Palatine/Milwaukee TIF	Administration & Public Works	13,570	
	Tourism District	Administration, Public Works, Public Safety	156,000	
	DEA Seizure	Public Safety	253,000	
	Solid Waste	Administration & Public Works	545,000	
	Palatine Road TIF	Administration & Public Works	12,570	
	Special Service Areas 1-5 and 8	Administration & Public Works	412,400	
Capital Projects	Capital Projects	EXPENSES		3,425,640
Debt Service	Total			1,536,160
	Road Construction Debt	Non-Departmental		1,316,860
	SSA 6 Debt	Non-Departmental		219,300
Fiduciary	Police Pension	Non-Departmental		1,273,300
Enterprise	Total			1,669,221
	Water	Public Works		884,437
	Parking	Community Development & Public Works		114,750
	Sewer Fund	Public Works		670,034
Total Funds				18,916,334



Account Numbers

The account numbers used by the City of Prospect Heights identify the type of account, the department making the expenditure, the general category to be charged and the type of purchase. Account numbers appear as follows:

01-340-5700

The first two digits indicate the fund		The second three digits indicate the department		The third four digits indicate category to be charged	
01	GENERAL FUND	000	BALANCE SHEET	4000-4099	SALARIES
11	MOTOR FUEL TAX FUND	100	REVENUES	4100-4199	INSURANCE BENEFITS
12	PALATINE/MILWAUKEE TIF FUND	105	LOCAL TAXES	4200-4299	PENSION BENEFITS
13	TOURISM DISTRICT FUND	110	INTERGOVERNMENTAL REVENUES	4300-4399	OTHER BENEFITS
14	DEVELOPMENT FUND	115	GRANTS REVENUE	5000-5099	MAINTENANCE SERVICES
15	SALES TAX NON-HOME RULE FUND	120	LICENSES & FEES	5100-5199	PROFESSIONAL SERVICES
16	DEA SEIZURE FUND	125	FRANCHISE FEES	5200-5299	COMMUNICATIONS
17	SOLID WASTE DISPOSAL FUND	140	PUBLIC SAFETY FINES & FEES	5300-5399	PROFESSIONAL DEVELOPMENT
18	PALATINE ROAD TIF FUND	145	PUBLIC SAFETY SPECIAL REVENUE	5400-5499	SERVICE CHARGES AND FEES
21	SSA #1 FUND	130	BUILDING REVENUE & FEES	5500-5599	OTHER CONTRACTUAL SERVICES
22	SSA #2 FUND	150	INTERFUND SERVICE CHARGES	5600-5649	MAINTENANCE SUPPLIES
23	SSA #3 FUND	155	REIMBURSABLE INCOME	5700-5799	GENERAL SUPPLIES
24	SSA #4 FUND	160	OTHER REVENUES	5800-5849	PRINTED MATERIALS
25	SSA #5 FUND	200	OTHER FINANCING SOURCES	5850-5899	NON-PRINTED MATERIALS
26	SSA #6 FUND	300	EXPENSES	5900-5949	GRANT EXPENSE
28	SSA #8 FUND	310	CITY COUNCIL & BOARDS	5950-5999	OTHER EXPENDITURES
30	CAPITAL IMPROVEMENTS FUND	320	ADMINISTRATION	6000-6099	DEBT SERVICE
31	ROAD CONSTRUCTION FUND	330	ENGINEERING	7000-7099	CAPITAL OUTLAY
41	ROAD CONSTRUCTION DEBT SERVICE FUND	340	BUILDING DEPARTMENT	8000-8099	OTHER FINANCING USES
46	SSA #6 DEBT SERVICE FUND	350	PUBLIC WORKS		
51	WATER FUND	360	PUBLIC SAFETY		
52	PARKING FUND	365	PUBLIC SAFETY-SPECIAL ACCT EXP		
53	SANITARY SEWER FUND	370	REIMBURSABLE EXP		
71	POLICE PENSION FUND	390	GRANTS		
72	ROAD & BRIDGET BOND ESCROW FUND	400	DEBT SERVICE		
		500	CAPITAL OUTLAY GENERAL		
		550	PUBLIC WORKS CAPITAL OUTLAY		
		560	PUBLIC SAFETY CAPITAL OUTLAY		
		600	OTHER FINANCING USES		

Section 3

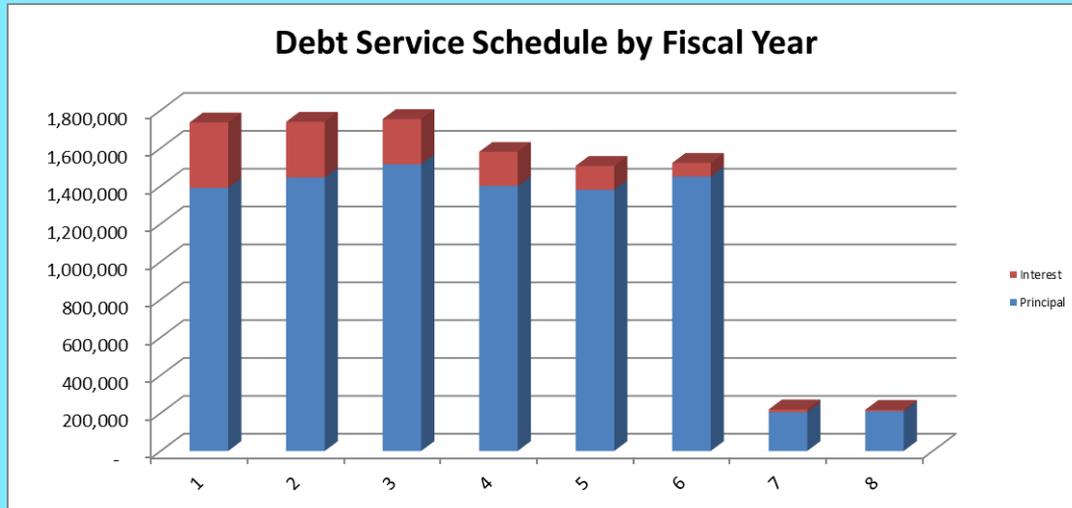
Executive Overviews

- Debt Position
- Fund Balance Projections by Fund



Debt Position

From time-to-time, the City may use the issuance of long-term debt to further the City's Capital Improvement Program. Long-term debt is used only for capital projects that cannot be financed from current revenue sources. The City accounts for repayment of long term debt in several accounts: The General Fund for the G.O. Debt Certificates - Series 2008 and Series 2018; SSA #6 Debt Fund for the Bonds, Series 2009; Development Fund for Term Note Payable, Water Fund for the G.O. Debt Certificates, Series 2010, and Road Construction Debt Fund for the G.O. Debt Certificates, Series 2011A, 2012, and 2013. Total principal debt outstanding as of April 30, 2021 will be \$8,995,000. Below is a chart depicting the future principal and interest payment of all debt.



Debt Service Schedules

Fiscal Year Ending	G.O. Debt Certificates, Series 2008 Issue Date: March 25, 2007 Date of Maturity: December 15, 2023 Amount of Contract: \$2,045,000 Interest Rate: 4.327% Interest Payable: 06/15 and 12/15 Principal Payable: Annually on 12/15 Payable to: Bank of America, N.A. Funding Source: General Fund			G.O. Debt Certificates, Series 2010 Issue Date: July 1, 2010 Date of Maturity: December 15, 2024 Amount of Contract: \$800,000 Interest Rate: 4% to 5.2% Interest Payable: 06/15 and 12/15 Principal Payable: Annually on 12/15 Payable to: U.S. Bank N.A. Funding Source: Water Fund			G.O. Debt Certificates, Series 2013 Issue Date: April 30, 2013 Date of Maturity: December 15, 2026 Amount of Contract: \$5,000,000 Interest Rate: 2.0% to 2.5% Interest Payable: 06/15 and 12/15 Principal Payable: Annually on 12/15 Payable to: U.S. Bank N.A. Funding Source: Road Construction Taxes		
	Principal	Interest	Total P&I	Principal	Interest	Total P&I	Principal	Interest	Total P&I
2022	165,000	22,284	187,284	65,000	13,750	78,750	390,000	52,533	442,533
2023	170,000	15,145	185,145	70,000	10,760	80,760	400,000	44,733	444,733
2024	180,000	7,789	187,789	70,000	7,400	77,400	410,000	36,733	446,733
2025	-	-	-	75,000	3,900	78,900	420,000	28,533	448,533
2026	-	-	-	-	-	-	430,000	20,133	450,133
2027	-	-	-	-	-	-	445,000	10,458	455,458
2028	-	-	-	-	-	-	-	-	-
2029	-	-	-	-	-	-	-	-	-
TOTAL	\$ 515,000	\$ 45,217	\$ 560,217	\$ 280,000	\$ 35,810	\$ 315,810	\$ 2,495,000	\$ 193,120	\$ 2,688,120

Debt Service Schedules (continued)

Special Service Area #6 Refunding Bonds, Series 2018 Issue Date: September 27, 2018 Date of Maturity: December 15, 2028 Amount of Contract: \$1,820,000 Interest Rate: 2.00% to 3.50% Interest Payable: 06/15 and 12/15 Principal Payable: Annually on 12/15 Payable to: U.S. Bank, N.A. Funding Source: Special Service Area #6 Taxes			G.O. Debt Certificates, Series 2020 Issue Date: December 17, 2020 Date of Maturity: December 15, 2026 Amount of Contract: \$4,195,000 Interest Rate: 5.0% Interest Payable: 06/15 and 12/15 Principal Payable: Annually on 12/15 Payable to: U.S. Bank N.A. Funding Source: Road Construction Taxes			ALL ISSUES -- COMBINED TOTAL		
Principal	Interest	Total P&I	Principal	Interest	Total P&I	Principal	Interest	Total P&I
170,000	48,570	218,570	600,000	208,585	808,585	1,390,000	345,721	1,735,721
175,000	43,895	218,895	630,000	179,750	809,750	1,445,000	294,282	1,739,282
180,000	38,733	218,733	675,000	148,250	823,250	1,515,000	238,904	1,753,904
185,000	33,243	218,243	720,000	114,500	834,500	1,400,000	180,175	1,580,175
190,000	27,323	217,323	760,000	78,500	838,500	1,380,000	125,955	1,505,955
195,000	21,053	216,053	810,000	40,500	850,500	1,450,000	72,010	1,522,010
205,000	14,423	219,423	-	-	-	205,000	14,423	219,423
210,000	7,350	217,350	-	-	-	210,000	7,350	217,350
\$ 1,510,000	\$ 234,588	\$1,744,588	\$ 4,195,000	\$ 770,085	\$ 4,965,085	\$ 8,995,000	\$1,278,819	\$10,273,819

Fund Balance Projections by Fund

The fund balance is the fund equity of governmental funds. Changes in fund balances are the result of the difference of revenues and expenditures. Fund balances increase when revenues exceed expenditures and decrease when expenditures exceed revenues.

The City of Prospect Heights uses cash and investments as a proxy for fund equity in the enterprise funds. The following table depicts the proposed revenues and expenditures by fund for the FY 2021-22 Budget, with surplus (deficit) shown for each fund.

CITY OF PROSPECT HEIGHTS										
FUND BALANCE PROJECTION		Final	Preliminary FY 20-21 Results			Projected	Approved Budget FY 21-22			Projected
FY 2021-2022		Fund Balance	Revenue	Expense	Net Revenue (Expense)	Fund Balance	Budgeted Revenue	Budgeted Expenditures	Net Revenue (Expense)	Fund Balance
Fund name	04/30/20	Revenue	Expense	Net Revenue (Expense)	04/30/21	Budgeted Revenue	Budgeted Expenditures	Net Revenue (Expense)	04/30/22	
General Fund										
General Fund	11,646,991	9,540,211	8,308,217	1,231,994	12,878,985	8,321,400	9,299,473	(978,073)	11,900,912	
Special Revenue Funds										
Motor Fuel Tax	2,451,454	1,137,373	-	1,137,373	3,588,827	972,611	320,000	652,611	4,241,438	
Palatine/Milwaukee TIF	1,772,420	910,725	68,719	842,006	2,614,426	-	13,570	(13,570)	2,600,856	
Tourism District	39,518	240,251	284,806	(44,555)	(5,037)	156,000	156,000	-	(5,037)	
DEA Seizure	533,683	131	94,352	(94,221)	439,462	100	253,000	(252,900)	186,562	
Solid Waste	163,892	470,172	400,331	69,840	233,732	460,000	545,000	(85,000)	148,732	
Palatine Road TIF	624,993	108,935	12,974	95,961	720,954	80,000	12,570	67,430	788,384	
SSA #1	(108,064)	2	-	2	(108,062)	-	-	-	(108,062)	
SSA #2	29,627	10	-	10	29,637	-	29,000	(29,000)	637	
SSA #3	326,537	68	-	68	326,605	-	320,000	(320,000)	6,605	
SSA #4	29,500	9	-	9	29,509	-	29,000	(29,000)	509	
SSA #5	136,007	26,697	21,437	5,260	141,267	27,300	12,700	14,600	155,867	
SSA #8	426,850	140,548	11,561	128,987	555,837	140,000	21,700	118,300	674,137	
Capital Project Fund										
Capital Improvements	6,038,196	-	315,454	(315,454)	5,722,742	85,000	3,425,640	(3,340,640)	2,382,102	
Debt Service Funds										
Road Construction	876,774	1,223,631	1,311,099	(87,468)	789,306	1,314,660	1,316,860	(2,200)	787,106	
SSA #6 Construction	191,770	211,863	213,040	(1,177)	190,593	219,570	219,300	270	190,863	
Enterprise Funds										
Water	5,190,803	914,881	637,606	277,275	5,468,078	895,000	884,437	10,563	5,478,641	
Sanitary Sewer	1,896,459	821,192	206,221	614,970	2,511,429	807,000	670,034	136,966	2,648,395	
Parking	159,088	55,106	114,995	(59,889)	99,199	115,000	114,750	250	99,449	
Fiduciary Fund										
Police Pension	17,286,377	6,178,085	1,246,615	4,931,470	22,217,847	2,356,354	1,273,300	1,083,054	23,300,901	
Total	49,712,875	21,979,890	13,247,428	8,732,462	58,445,337	15,949,995	18,916,334	(2,966,339)	55,478,998	

Section 4

General Fund Summary and Detail

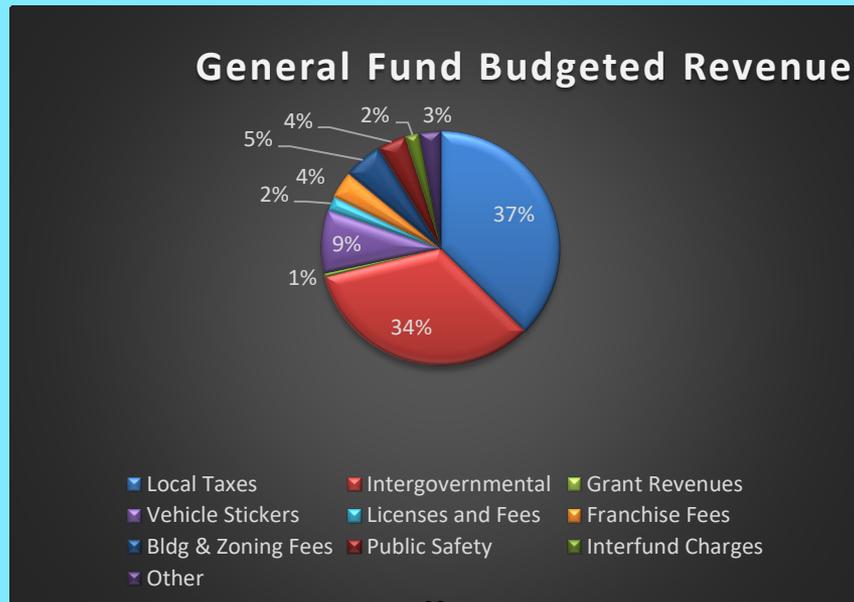
- City Council and Boards
- Administration
- Finance
- Legal
- Community Development
- Public Works
- Public Safety
- Reimbursable Expense
- Grants
- Debt Service
- Capital Outlay



General Fund Summary and Detail

The City of Prospect Heights is a non-home rule municipality without a citywide general property tax. The General Fund Revenue Budget for FY2021-2022 is \$8,321,400 representing a 8% increase from the prior year. The City derives the majority (30%) of its revenue in the General fund from Intergovernmental Taxes, Local Taxes (32%), and Charges for Services (13%). Intergovernmental taxes include Sales tax, Use tax, Income tax, and Personal Property Replacement tax. Local Taxes include the, utility taxes (telephone, electricity, and natural gas), auto rental tax, Road & Bridge tax, hotel tax, and Places for Eating Tax. Real Estate Taxes includes the Police Pension property tax. Aside from taxes, the City obtains funding for its general operations by charging for services provided to the public, for licenses and permits, for special police details, and by charging other funds in the City for internal services provided by administration, finance, building and public works staff. In addition, the City receives, to a lesser degree, funding from police fines and forfeits.

The City's ability to increase its revenues in the General fund is limited, since the majority of its revenues are linked either to its population or its ability to develop new sales-generating businesses. As a mature community, few parcels exist for construction of new residential properties, which would increase the population and population-based tax receipts. The majority of the residential construction will be limited to renovations, additions and the occasional new construction. For the same reasons, opportunities for new commercial sales-generating construction will be limited.



General Fund Revenue – Budget Detail

GL Acct #	Description	FY19-20	FY20-21	FY20-21	FY21-22	Comments
		Actual	Budget	Actual	Approved Budget	
01-105-3000	REAL ESTATE TAXES	349,518	396,300	338,132	\$ 350,000	Based on Police Pension Tax Levy
01-105-3005	USE TAX	562,074	432,750	728,665	700,000	Based on IML's projections for FY21/22
01-105-3006	NON-HOME RULE SALES TAX	295,752	236,250	338,920	285,000	Based on historical trends - adjusted for COVID-19 projected impact and recovery
01-105-3010	UTILITY - ELECTRIC	375,645	385,000	384,498	360,000	Based on historical trends - adjusted for COVID-19 projected impact and recovery
01-105-3011	UTILITY - NATURAL GAS	168,535	170,000	181,771	150,000	Based on historical trends - adjusted for COVID-19 projected impact and recovery
01-105-3012	UTILITY- TELEPHONE	196,915	210,000	166,340	180,000	Based on historical trends - adjusted for COVID-19 projected impact and recovery
01-105-3030	ROAD & BRIDGE TAXES	33,831	28,000	25,696	25,000	Based on historical trends - adjusted for COVID-19 projected impact and recovery
01-105-3040	RENTAL CAR TAXES	14,808	13,875	16,358	15,000	Based on historical trends - adjusted for COVID-19 projected impact and recovery
01-105-3050	PLACES FOR EATING TAX	296,949	232,500	215,459	210,000	Based on historical trends - adjusted for COVID-19 projected impact and recovery
01-105-3060	HANDLE TAX - OTB	143,565	110,250	127,434	135,000	Based on historical trends - adjusted for COVID-19 projected impact and recovery
01-105-3064	CANNABIS TAX	-	-	109,079	500,000	Based on retailer projections and IML's projections for FY21/22
01-105-3065	VIDEO GAMING TAX	271,535	225,000	214,499	200,000	Based on historical trends - reduced by 10% for COVID-19 projected impact
01-105-3066	PULL TAB AND CHARITABLE GAMING TAX	7,228	7,500	-	6,000	Annual distribution for gaming and pull tab tax
01-105-3070	AMUSEMENT TAX	324	1,000	388	500	
	Total Local Taxes	2,716,680	2,448,425	2,847,239	3,116,500	

General Fund Revenue – Budget Detail (continued)

GL Acct #	Description	FY19-20 Actual	FY20-21 Budget	FY20-21 Actual	FY21-22	Comments
					Approved Budget	
01-110-3100	INCOME TAXES	1,602,006	1,280,250	1,973,191	1,500,000	Based on IML's projections for FY21/22
01-110-3101	PERSONAL PROPERTY REPLACE TAX	6,162	6,000	7,507	4,000	Based on IML's projections for FY21/22
01-110-3110	SALES TAXES	1,348,178	870,000	1,275,604	1,250,000	Budgeted 2% increase ,reduced by 25% for COVID-19 projected impact
01-110-3111	GLENVIEW SHARED REVENUE	20,616	22,500	98,866	50,000	Adjusted based on last years collections
01-110-3113	AIRPORT SHARING REVENUE	-	-	33,640	3,000	
	Total Intergovernmental Taxes	2,976,963	2,178,750	3,388,809	2,807,000	
01-115-3200	GRANT REVENUE	-	-	352,231	-	CARES Act funding in PY, CY not yet determined
01-115-3201	GRANT - COOK COUNTY CENSUS	10,900	10,800	10,900	-	
01-115-3213	GRANT - STEP	8,371	12,000	4,882	5,000	STEP Grant for OT salary reimbursement from State, reduction in overall hours
01-115-3215	GRANT-IPFR SAFETY GRANT	-	-	5,786	-	
01-115-3244	GRANT - JAG NON-STIMULUS	5,749	-	9,939	-	
01-115-3245	GRANT - COPS GRANT	-	-	-	32,000	COPS grant for new officer salary reimbursement \$125k (\$63k FY21, \$32k FY22, \$30k in FY23)
01-115-3246	GRANT-POLICE EQUIPMENT	2,028	3,000	-	3,000	Grant from Dept of Justice - Bullet Proof Vest Program
01-115-3247	GRANT - POLICE TOBACCO	1,870	3,000	(896)	3,000	Annual Tobacco Grant award
	Total Grant Revenue	28,918	28,800	382,841	43,000	
01-120-3300	VEHICLE STICKERS	490,754	725,000	842,834	675,000	Includes increase of \$1 fo FY22
01-120-3310	VEH. STICKERS SENIORS	30,969	35,000	41,588	25,000	Based on historical declining trend due to increased compliance
01-120-3320	VEH. STICKERS LATE FEES	14,129	15,000	36,654	15,000	Based on historical declining trend due to increased compliance
01-120-3321	VEH. STICKERS TRANSFERS	930	1,500	204	200	Based on historical data/trend
	Total Vehicle Sticker Fees	536,782	776,500	921,280	715,200	

General Fund Revenue – Budget Detail (continued)

GL Acct #	Description	FY19-20	FY20-21	FY20-21	FY21-22	Comments
		Actual	Budget	Actual	Approved Budget	
01-120-3342	LICENSES - ANIMALS	9,272	10,500	13,515	9,000	Based on historical data/trend
01-120-3343	LICENSES - LIQUOR	97,320	90,000	86,675	65,000	Includes budget of \$65k for FY21
01-120-3344	LICENSES - BUSINESS	58,878	50,000	50,938	40,000	Includes budget of \$40k for FY22
01-120-3345	LICENSES - COIN OPERATED	-	-	715	150	Based on prior year experience with minimal growth anticipated due to COVID1-9 projected impact
01-120-3346	LICENSES - CONTRACTORS	35,432	30,000	37,900	35,000	Based on prior year experience with minimal growth anticipated due to COVID1-9 projected impact
01-120-3348	LICENSE - AGREEMENTS	15,960	12,000	20,230	20,000	Includes \$1k per month from Life Storage and \$600/month from Everclean
01-125-3350	CABLE FRANCHISE FEES	214,231	220,000	195,821	180,000	Based on historical data/trend
01-125-3351	CABLE FRANCHISE FEES-PEG FEES	15,332	12,000	10,234	12,000	Based on historical data/trend
01-125-3355	SOLID WASTE FRANCHISE FEES	101,060	95,000	106,472	96,000	Includes franchise and commercial fees from current vendor of approx \$8k per month
01-125-3360	NATURAL GAS FRANCHISE FEES	21,158	21,000	19,534	21,000	Consistent with historical data, received in 4Q of fiscal year
	Total License and Fees	568,643	540,500	542,034	478,150	
01-130-3400	BUILDING PERMITS	451,749	142,500	298,917	175,000	Increase over projection due to 6 new SFH, New US Customs building and major remodeling projects. COVID will negatively impact permits in FY22, Revenue could be increased if Lexington Project is approved and permitted in FY22, not budgeted.
01-130-3402	PUBLIC HEARING FEES	5,518	2,500	5,250	2,500	6 variances @ \$150, 4 special use permits @ \$400, 1 Text amendment
01-130-3403	ELEVATOR INSPECTION FEE	6,000	5,000	7,900	5,000	50 elevators x \$100 each annual inspection
01-130-3404	CERT. OF OCC. INSPECTION FEES	11,150	1,500	1,325	1,200	Reduction due River Trails completion
01-130-3405	HEALTH INSPECTION FEE	40	300	80	300	6 reinspections @ \$50 each, May be impacted due to COVID restrictions
01-130-3406	COMMERCIAL INSPECTION FEE	8,882	9,150	9,645	9,150	175 @ \$40 and 50 @ \$25, Increase in FY21 due to carry over from COVID delayed payments
01-130-3407	ENGINEERING PERMIT FEES	30,729	10,000	9,739	8,000	Miscellaneous Engineering permit/review/insp. fees. If Lexington proceeds revenue will increase.

General Fund Revenue – Budget Detail (continued)

GL Acct #	Description	FY19-20	FY20-21	FY20-21	FY21-22	Comments
		Actual	Budget	Actual	Approved Budget	
01-130-3408	VACANT FORECLOSURE REGISTRATIONS	8,420	10,000	8,000	7,900	Fee will be stagnant due to prohibitions on foreclosures by Federal Govt due COVID
01-130-3410	BUILDING RE-INSP. FEE	-	500	1,350	500	10 @ \$50. Fee spike in FY21 due to contractors failing inspections
01-130-3411	RENTAL INSPECTION FEE	213,425	225,625	237,000	225,000	1804 Licenses and inspections x \$125. FY21 increase due to FY20 carry-over from COVID ext. payments
	Total Community Development Fees	735,914	407,075	579,206	434,550	
01-140-3500	TRAFFIC FINES	131,778	175,000	96,048	125,000	PY redlight camera out Aug 2020 back in service Jan 2021, reduced traffic due to working remotely
01-140-3505	ORDINANCE & PARKING FINES	192,519	300,000	105,994	110,000	Fewer vehicle sticker tickets due to increased compliance and change in cell phone tickets to be moving violations and go thru the State plus State deferral for expired plates prevents probable cause for traffic stops
01-140-3510	LIQUOR FINES	-	1,000	-	-	One time fines for local business
01-140-3515	ADMINISTRATIVE TOW FEE	49,500	55,000	27,500	30,000	Less arrests due to reduced traffic, fewer DUI tows with COVID restrictions
01-140-3520	DUI ASSESSMENTS	9,093	10,000	770	5,000	Less traffic due to COVID restrictions
01-140-3525	POLICE ALARM LICENSES & FEES	12,320	11,000	16,040	11,000	Estimated revenue to be flat based on historical performance
	Total Public Safety Fines and Fees	395,209	552,000	246,353	281,000	
01-145-3550	POLICE REVENUE-NARCOTICS	-	2,000	-	2,000	Estimated reimbursement from State for DUI enforcement
01-145-3551	POLICE REVENUE-TASK FORCE	25,951	12,000	14,457	18,000	Reimbursement from State for Task Force Overtime
01-145-3552	POLICE REV-ABANDENED PROP EVID	-	-	-	-	DO NOT USE
01-145-3553	POLICE REVENUE-SPECIAL DETAILS	46,663	42,000	17,940	25,000	Includes reimbursements from various City establishments including PABCOR, Home Bar, Rocky V, Bridge Church, Olive Tree Church, reduced for COVID anticipated restrictions
01-145-3554	POLICE REVENUE - GAMING TAX	-	-	-	-	DO NOT USE
01-145-3555	POLICE REVENUE - SEIZED ASSETS	27,677	5,000	1,392	2,500	Consistent with prior year
01-145-3745	PUBLIC SAFETY REIMBURSABLE FEE	-	1,500	250	1,500	Reimbursement from Illinois Public Risk Fund for safety equipment
	Total Public Safety Special Revenue	100,291	62,500	34,039	49,000	

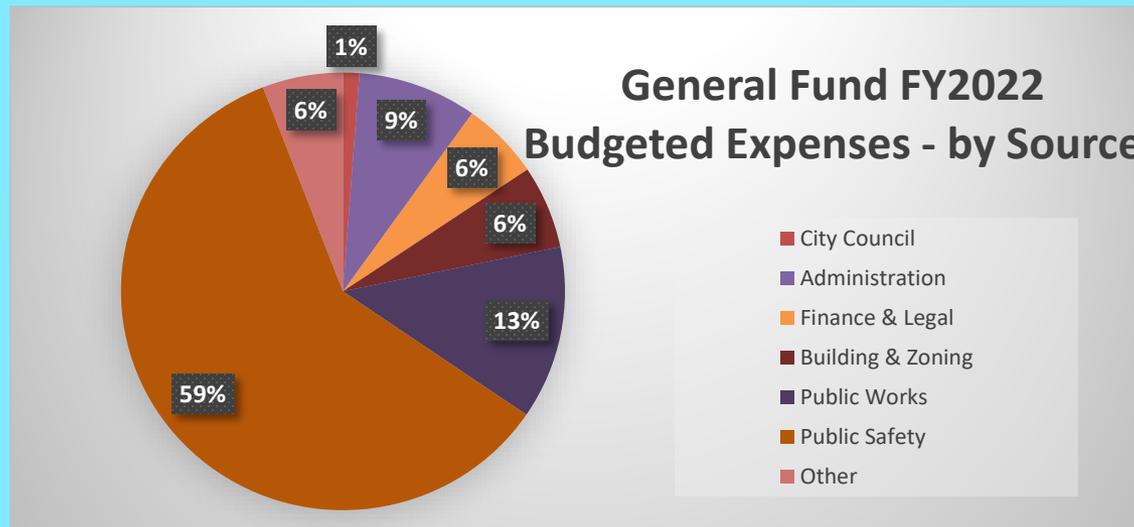
General Fund Revenue – Budget Detail (continued)

GL Acct #	Description	FY19-20	FY20-21	FY20-21	FY21-22	Comments
		Actual	Budget	Actual	Approved Budget	
01-150-3613	CVB/TOURISM SERVICE CHARGE	85,000	60,000	60,000	60,000	Consistent with prior year
01-150-3617	SOLID WASTE SERVICE CHARGE	100,000	100,000	100,000	100,000	Consistent with prior year
	Total Interfund Service Charges	185,000	160,000	160,000	160,000	
01-155-3700	EMPLOYEE SALARY REIMBURSEMENT	65,004	60,000	30,108	30,000	Per detailed analysis - 6 crossing guards at 20 hrs/wk for portion of year
01-155-3702	EMPLOYEE INS. REIMBURSEMENT	54,866	56,000	54,379	62,000	Employee copays are based on 10% based on current health insurance rates
01-155-3703	RETIREE HEALTH INS REIMBURSE	40,854	50,000	43,330	42,000	Retiree reimbursements are based on 100% of current health insurance premiums
01-155-3720	FIRE DISTRICT GAS REIMB.	5,148	6,600	6,123	6,600	Consistent with last year based on actual usage
01-155-3730	INSURANCE REIMBURSEMENTS	45,972	10,000	21,901	10,000	Consistent with last year based on actual usage
01-155-3741	BUILDING & ENG DEPT REIMB FEES	1,440	1,500	1,624	1,500	Consistent with prior year
	Total Reimburseable Income	213,283	184,100	157,466	152,100	
01-160-3800	INTEREST INCOME	41,563	70,000	4,126	10,000	Conservative estimate based on current market fluctuations
01-160-3801	INTEREST INCOME - IL FUNDS	113,517	80,000	11,877	15,000	Conservative estimate based on current market fluctuatoins
01-160-3802	INTEREST INCOME - PMA	20,000	30,000	4,080	6,000	Conservative estimate based on current market fluctuations
01-160-3803	REALIZED/UNREALIZED G/L-PMA	40,519	-	68,813	25,000	Conservative estimate based on current market fluctuations
01-160-3810	NEWSLETTER ADVERTISING	1,850	2,000	5,045	3,500	Conservative estimate based on current market for consumer discretionary spending
01-160-3811	BUS SHELTERS AD REVENUE	3,305	3,000	2,517	-	Consistent with prior year
01-160-3815	SPONSORSHIP & CONTRIBUTIONS	8,052	8,000	7,220	8,000	General contributions to the City
01-160-3820	SALE OF CITY PROPERTY	178,261	6,000	-	-	No anticipated sales in FY22
01-160-3830	GASOLINE REBATE	2,689	1,000	-	1,000	Consistent with prior year
01-160-3840	AIRPORT MEETING FEES	3,010	3,000	5	3,000	Consistent with prior year
01-160-3899	MISCELLANEOUS INCOME	93,059	15,000	8,562	10,000	Based on historical data
01-200-3990	INTERFUND TRANSFERS	267,000	168,700	168,700	3,400	Police reimbursement from Tourism District, reduction due to reduced collections
	Total Other Revenue	772,824	386,700	280,945	84,900	
GENERAL	FUND 01 REVENUE	9,230,506	7,725,350	9,540,211	8,321,400	

General Fund Expenditures

The General Fund Expenditures for FY2021-2022 total \$9,299,473 which represents a \$393,523 increase from the prior fiscal year budget. The General Fund budget includes expenses for the following departments: City Council & Boards, Administration, Finance, Legal, Public Safety, Public Works, Engineering, and Building and Development. The expenditures also include capital expenses, debt expense, public safety special revenue expenses, reimbursable expenses, refunds and rebates, and grant expense.

Below is a breakdown of expenses:



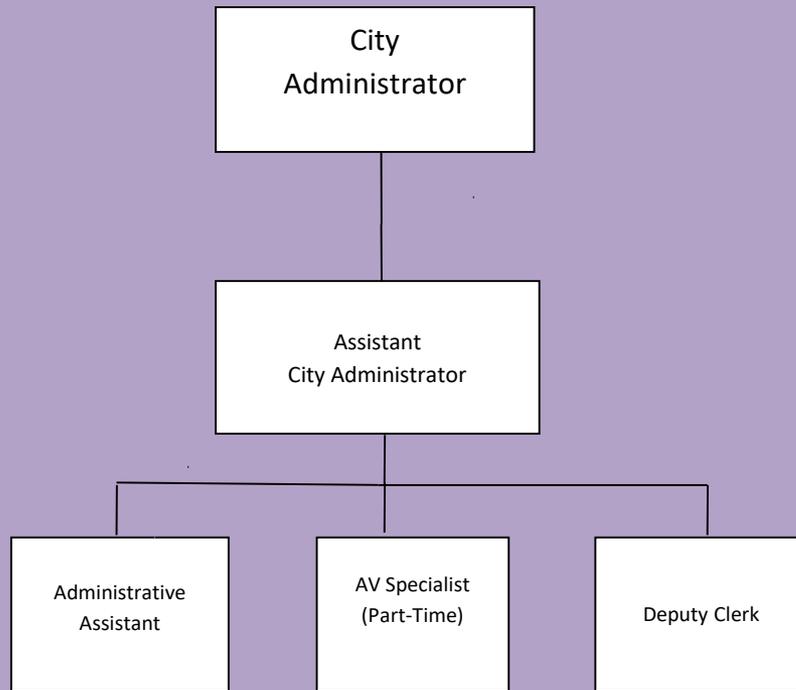
Board and Commissions - Legislative)

The objective of the City Council is to assure the community efficient and economical government service, and to establish policy and enact ordinances that protect the health, safety and welfare of the City residents. The Mayor is elected at large and the City Council members are elected by ward and each serves a four-year term of office. The Council establishes the vision and direction for the City, and coordinates through the City Administrator the operations of the City.

The City has eight elected officials and ten paid individuals that service on Boards and Commissions. There are five Aldermen that represent the five wards within the City. The City commissions, committees and boards are composed of residents appointed by the Mayor, with the consent of the City Council. Expenditures are budgeted for FY2021-2022 in the amount of \$110,120. The expenditures are detailed below:

GL Acct #	Description	FY19-20	FY20-21	FY20-21	FY21-22	Comments
		Actual	Budget	Actual	Approved Budget	
DEPT 310 - CITY COUNCIL EXPENDITURES						
01-310-4000	WAGES	29,335	30,400	30,435	32,200	City Council and PT NRC intern
01-310-4200	SOCIAL SECURITY	1,690	2,000	1,659	2,000	Based on budgeted wages at 6.2%
01-310-4210	MEDICARE	395	500	388	500	Based on budgeted wages at 1.45%
01-310-5100	PROFESSIONAL SERVICES	-	1,000	76	-	
01-310-5300	ALDERMANIC EXPENSES	5,351	4,300	2,667	3,500	Reimbursement for Council expenses (Mayor's breakfast, etc...)
01-310-5310	MEMBERSHIPS	9,541	12,600	10,791	12,000	NWMC, Metropolitan Mayors Caucus, IML, Chgo Metro Agency for planning, Pension Fairness coalition
01-310-5330	TRAINING	-	400	15	500	Consistent with prior year, prior year events cancelled due to COVID restrictions
01-310-5950	SPECIAL EVENTS	35,980	49,000	21,508	35,000	July 4th event (20 K), Block Party 10K , Other City Events 5K
01-310-5960	NRC OPERATIONS	3,718	4,150	3,150	4,120	NRC 2021/2022 expenses including soil, supplies and other operating supplies
01-310-7020	EQUIPMENT	19,282	20,945	19,567	20,300	Ch 17 Playout system, AV Server, Videohub, Consulting and Installation Labor and Podium upgrade
01-310-7025	SOFTWARE	2,592	-	-	-	
DEPT 310	TOTAL CITY COUNCIL	107,883	125,295	90,255	110,120	

CITY OF PROSPECT HEIGHTS, ILLINOIS
Organizational Chart - Administration
April 30, 2021



Administration

The Administration Department includes the City Administrator, Assistant Administrator, Deputy Clerk, AV Specialist and an Administrative Assistant.

City Administrator

The City Administrator provides general management, staff leadership, and administrative review and oversight to all City departments. The City Administrator's work includes:

- Supervision, coordination and evaluation of all departmental activities and responsibilities;
- Analysis and policy recommendations concerning City policies and operations;
- Participation in activities of community organization, other governmental agencies and the private sector to represent the City and provide information and assistance;
- Research and development of new or improved management systems;
- Staff support to designated standing and ad-hoc commissions and committees;
- Coordination of communications with the community, including residents, businesses and other organizations, concerning City programs and policies.
- Human resource function which is structured to provide support to all City departments, including but not limited to recruitment, selection, training, promotion and retention of quality employees; compensation and benefit program administration; employee labor relations; collective bargaining negotiation and management of current labor agreements; policy administration and interpretation, and employee recognition program.

Assistant City Administrator

The Assistant City Administrator is responsible for Human Resources, City communications, Risk Management, and supervision of general services.

The Deputy Clerk

The Deputy Clerk is responsible for statutory administrative services and license administration.

Digital Communication Technician

The Digital Communication Technician is responsible for photographing and video taping all City council meetings and events.

Administrative Assistant

The Administrative Assistant is responsible for cash receipting responsibilities.

Administration Department Budget Analysis

The Administration Department FY2021-2022 budget is \$16,220 less than the prior year budget.

GL Acct #	Description	FY19-20	FY20-21	FY20-21	FY21-22	Comments
		Actual	Budget	Actual	Approved Budget	
DEPT 320 - ADMINISTRATION DEPARTMENT EXPENDITURES						
01-320-4000	WAGES	333,224	401,000	367,988	345,000	Per analysis of salaries and benefits projected for FY21-22
01-320-4003	WAGES - PART-TIME	34,618	5,000	7,883	40,500	Includes PT AV Technician
01-320-4010	OVERTIME	-	-	-	-	
01-320-4100	HEALTH INSURANCE	20,457	40,000	21,539	22,000	Based on current premiums for administration staff
01-320-4110	LIFE INSURANCE	272	360	461	400	Based on current premiums for administration staff
01-320-4200	SOCIAL SECURITY	20,960	24,000	20,246	25,200	Based on budgeted wages at 6.2%
01-320-4210	MEDICARE	5,290	5,900	5,415	6,200	Based on budgeted wages at 1.45%
01-320-4220	IMRF	37,925	55,000	43,140	55,000	Represents decrease in employer IMRF rate of approximately 2%
01-320-5100	PROF SERVICES	8,234	12,500	17,448	15,500	Flex spending (\$2k), HRA (1.5k), Newsletter (\$2k), Sterling Codifiers (\$5), Marquee maintenance (\$3k), Miscellaneous (\$2k)
01-320-5105	PROF SERVICES-ENGR	71,162	60,000	36,417	60,000	Estimate for City engineer - office hrs (6 hrs/wk)
01-320-5106	PROF SERVICES - GIS	22,639	15,000	28,395	20,000	Estimate per City engineer - 16 hrs/month
01-320-5107	PROF SERVICES - REIMBURSEABLE	1,503	-	-	5,000	Estimate per City engineer - 4 hrs/month
01-320-5130	COMPUTER CONSULTANT	44,788	48,000	56,463	48,000	Monthly cost of approx \$4/month
01-320-5200	POSTAGE	12,673	12,000	15,621	12,000	Postage meter \$6k/yr, \$4k vehicle sticker mailing, advantage \$1k/qtr newsletter, unplanned mailing
01-320-5220	PHOTOCOPY	(202)	12,000	8,833	12,000	DeLage lower fees due to recent contract
01-320-5221	PRINTING	12,151	17,000	14,834	17,000	Advantage (\$2k ea qtrly newsletter); Rydin (vehicle sticker decals), unplanned mailing

Administration Department Budget Analysis (continued)

GL Acct #	Description	FY19-20	FY20-21	FY20-21	FY21-22	Comments
		Actual	Budget	Actual	Approved Budget	
01-320-5222	LEGAL NOTICES	1,304	2,000	1,508	2,000	Daily Herald, Paddock publications and Journal & Topics
01-320-5230	WEBSITE	7,096	7,200	7,450	7,200	Annual Civic website maintenance fee
01-320-5310	MEMBERSHIPS	2,870	2,500	1,986	2,500	Cititech Municipal Clerks of Illinois, ICMA IL City county Management
01-320-5330	TRAINING	13	3,500	-	3,500	ICMA conference and other
01-320-5410	UTILITIES	54,111	65,000	49,169	60,000	Includes AT&T/Verizon, NICOR, Xtivity, IL American Water and ComEd
01-320-5430	CREDIT CARD & BANK CHARGES	16,178	11,000	20,059	11,000	Fees for online payment system
01-320-5500	LIABILITY INSURANCE	36,878	8,000	6,125	18,490	Reallocation of City's premiums plus stand alone Crime premium (\$2k)
01-320-5501	INSURANCE DEDUCTIBLES	3,165	2,500	-	2,500	1 claim at \$2500 ea
01-320-5530	WORKERS COMP INSURANCE	3,323	-	3,535	3,100	Allocation of City's premiums
01-320-5700	OFFICE SUPPLIES	9,512	8,000	9,444	8,000	Estimate based on CY actuals
01-320-5710	OPERATING SUPPLIES	878	1,000	60	500	Consistent with prior year
01-320-5721	SIGNS	-	-	-	-	
01-320-5751	GASOLINE	13	300	-	300	Consistent with prior year
01-320-5820	PUBLICATIONS	-	-	267	-	
01-320-5951	EMPLOYEE RECOGNITION	-	350	-	-	
01-320-5990	COVID-19 EXPENSES	42	-	158	-	
01-320-7011	IMPROVEMENTS	-	-	-	-	
01-320-7020	EQUIPMENT	3,483	6,000	-	6,000	Includes new server, license renewals, battery backup system and phone system upgrade
01-320-7025	SOFTWARE	3,442	-	-	-	
DEPT 320	TOTAL ADMINISTRATION	768,002	825,110	744,442	808,890	

Finance

The Finance Department is established to provide the City with a wide range of financial, analytical, and administrative tasks.

- Control of City's financial operations including accounting, banking, billing and collections, and treasury management;
- Development of an annual budget, working with the city administrator and other city department heads and with the approval of the City Council;
- Preparation of the Comprehensive Annual Financial Report (CAFR);
- Assurance that the City's financial systems meet GASB, GAAP and other appropriate standards.
- Assist in the development, maintenance and audit of the accounting systems.
- Oversee investment portfolios of the City.

Accounting Staff

The City has contracted with Lauterbach & Amen, LLP to provide financial services for the City of Prospect Heights. These services include, but are not limited to, financial planning, reporting and analysis, daily operational accounting assistance, cash management and investment.

Finance Department Budget Analysis

The Finance Department FY2021-2022 budget is \$38,980 less than these same expenses in the prior year budget.

Finance Department – Budget Detail

GL Acct #	Description	FY19-20	FY20-21	FY20-21	FY21-22	Comments
		Actual	Budget	Actual	Approved Budget	
DEPT 322 - FINANCE DEPARTMENT EXPENDITURES						
01-322-5100	PROFESSIONAL SERVICES	-	-	-	-	
01-322-5101	AUDIT	16,200	15,400	16,220	12,920	Annual Audit - Eder Casella
01-322-5102	FINANCIAL SERVICES	171,569	160,000	160,193	123,000	Based on allocation of Financial Services costs
01-322-5310	MEMBERSHIPS	190	1,000	190	1,000	GFOA dues, Certificate of Excellence program
01-322-5540	PAYROLL SERVICE FEES	-	-	-	-	
01-322-5541	ACCTING SERVICE FEES	5,488	7,500	9,856	8,000	Annual support and enhancements for existing software
DEPT 322	TOTAL FINANCE	193,447	183,900	186,460	144,920	

Legal

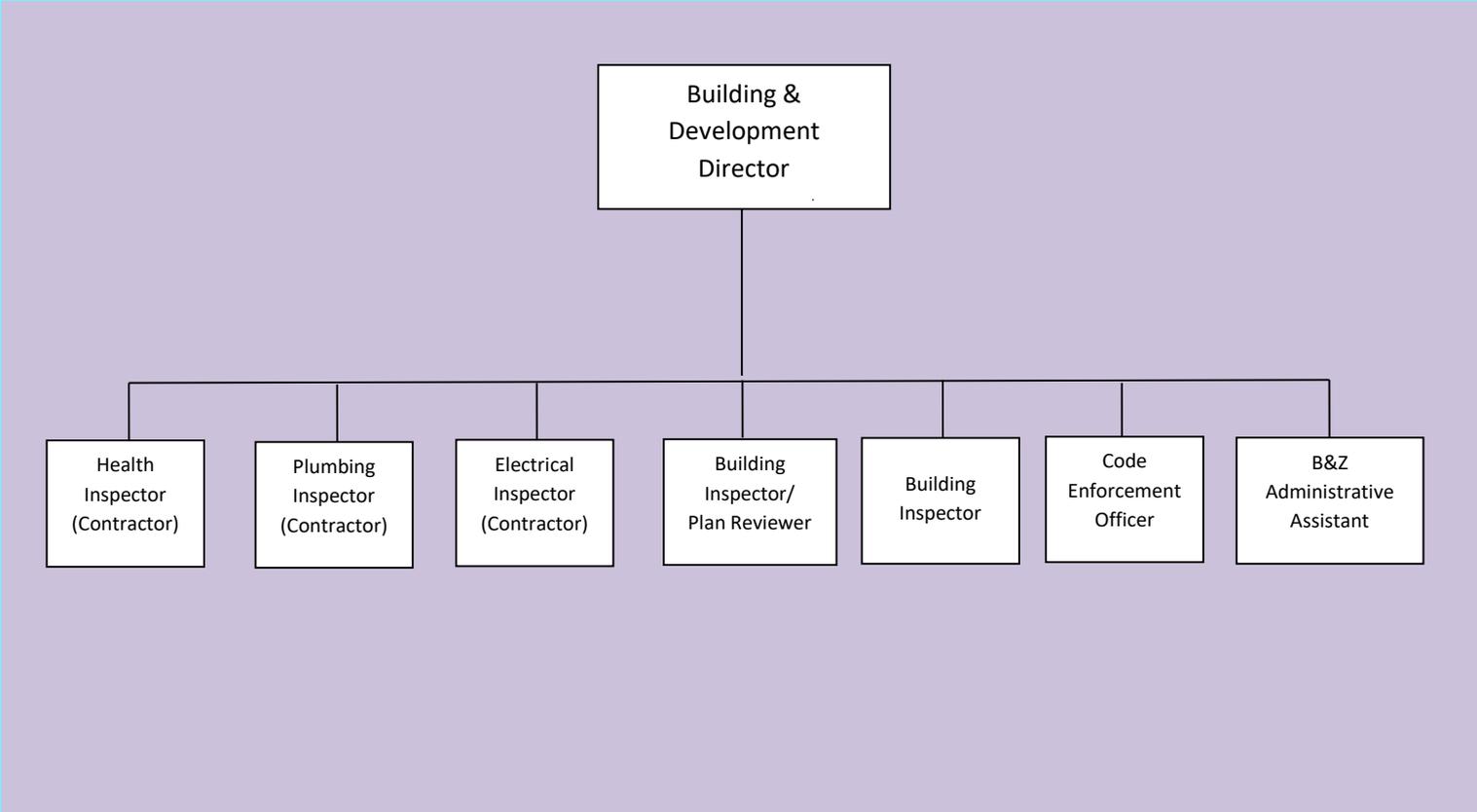
The City Attorney provides legal service and advice to the City’s staff, Council, Commissions, Committees, and Boards on a variety of legal matters pertaining to City operations. The City Attorney attends City Council meetings and is available for staff conferences as needed. Additional funds are budgeted for legal costs incurred by specific research, ordinance preparation, contracts and litigation. The City also receives legal service from the City Prosecutor to represent the City’s interest in court and a Labor Attorney to represent the City in union negotiations and other labor issues

Legal Department Budget Analysis

The Legal Department FY2021-2022 budget is \$60,000 more than these same expenses in the prior year budget.

GL Acct #	Description	FY19-20	FY20-21	FY20-21	FY21-22	Comments
		Actual	Budget	Actual	Approved Budget	
DEPT 324 - LEGAL DEPARTMENT EXPENDITURES						
01-324-5120	CITY ATTORNEY (TRESSLER)	236,203	240,000	270,840	300,000	General support, contract language, agreements and Prospect Pointe/Muir Park TIF
01-324-5121	HOUSING ATTORNEY (KARM)	-	-	-	-	
01-324-5122	CITY PROSECUTOR (KARM&LA MANTIA)	37,515	42,000	23,750	42,000	\$2750k per month (Attorney & court reporter), plus for adjudication for tickets
01-324-5123	LABOR ATTORNEY (ACKERMAN)	35,160	40,000	10,761	40,000	Police officer and sergeant contract negotiations, grievances, personnel issues etc....
01-324-5125	OUTSIDE COUNSEL (OTHER)	1,137	5,000	-	5,000	Liquor hearings, outside counsel financial opinions
DEPT 324	TOTAL LEGAL	310,015	327,000	305,351	387,000	

CITY OF PROSPECT HEIGHTS, ILLINOIS
Organizational Chart – Building & Development
April 30, 2021



Community Development

The Building and Development Department provides for the administration and inspection of all new residential, commercial, and industrial construction, existing structures, and all businesses pursuant to City ordinances, codes and applicable State Statutes. Appropriate regulations and inspections of new and existing buildings are necessary in order to protect the public health, safety and general welfare as regulated by code and statute.

The Building and Development Department is also responsible for insuring that the City is in compliance with the National Pollution Detection and Elimination System (NPDES) and Community Rating System (CRS) program requirements. Collective, these two programs address storm water management and its flow in order to reduce flooding and the risk to people and property. Program requirements include a combination of monitoring, maintenance, enforcement and public education.

Community Development Department Budget Analysis

The Community Development Department FY2021-2022 budget is \$19,190 more than these same expenses in the prior year budget.

GL Acct #	Description	FY19-20	FY20-21	FY20-21	FY21-22	Comments
		Actual	Budget	Actual	Approved Budget	
DEPT 340 - COMMUNITY DEVELOPMENT DEPARTMENT EXPENDITURES						
01-340-4000	WAGES	320,744	329,000	330,383	335,000	Per analysis of salaries and benefits projected for FY21-22
01-340-4010	OVERTIME	-	-	-	-	
01-340-4100	HEALTH INSURANCE	57,813	58,000	61,993	60,000	Based on current premiums for Community Development staff
01-340-4110	LIFE INSURANCE	394	400	329	400	Based on current premiums for Community Development staff
01-340-4200	SOCIAL SECURITY	19,185	20,500	19,643	21,000	Based on budgeted wages at 6.2%
01-340-4210	MEDICARE	4,521	4,800	4,651	5,000	Based on budgeted wages at 1.45%
01-340-4220	IMRF	32,009	47,500	45,901	48,000	Current year IMRF rate of 13.82% with projected rate for 2022 of 14.50%
01-340-5100	PROFESSIONAL SERVICES	57,302	61,800	52,287	61,800	Third party inspection services (elec, health, plbg, elevator, engineering non billable, etc) FY21 reduction due to COVID Restrictions. Plan for full year.
01-340-5111	BILLABLE ENGINEERING	9,529	7,500	11,123	10,000	Consistent with historical data/trends, does not include consideration of new development
01-340-5221	PRINTING	688	1,500	22	1,500	Inspection forms, zoning maps, business cards, placards and document scanning

Community Development Cont.

GL Acct #	Description	FY19-20	FY20-21	FY20-21	FY21-22	Comments
		Actual	Budget	Actual	Approved Budget	
01-340-5222	LEGAL NOTICES	3,461	2,000	3,884	2,000	Legal notices for building & zoning cases. Part of this expense is recaptured by hearing fees.
01-340-5310	MEMBERSHIPS	759	920	630	920	ICC \$125; NWBOCA \$100, IACE \$50, AACE \$100, IEDC \$420, ICSC \$100
01-340-5321	AUTO EXPENSE	-	-	-		
01-340-5330	TRAINING	2,038	2,000	340	4,000	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	593	1,000	875	1,840	Allocation of City's premiums
01-340-5530	WORKERS COMPENSATION INSURANCE	3,845	3,950	3,463	3,900	Allocation of City's premiums
01-340-5700	OFFICE SUPPLIES	1,371	3,500	1,024	3,500	Miscellaneous Supplies - consistent with historical data
01-340-5751	GASOLINE	2,303	2,000	1,258	2,000	Gasoline for 3 department vehicles - 8 fillups/mo x 15 gals x \$3
01-340-5820	PUBLICATIONS	1,015	1,000	-	2,500	1 set 2018 ICC Code Books \$1500, Code reference books, planning journals, Real Estate journal. (Heartland Real Estate/Loopnet)
01-340-7020	EQUIPMENT	2,259	4,000	3,343	7,200	Large Format Copier/Scanner/Printer and service package; safety equipment (\$4k) plus license renewals/phone system upgrade (\$3.2k)
DEPT 340	TOTAL COMMUNITY DEVEL	519,830	551,370	541,148	570,560	

Public Works

The Public Works department is responsible for the City's building maintenance, streets, drainage and sanitary sewer, snow and salt operations, forestry and grounds, vehicle maintenance, and administration

Building Maintenance

The Public Works department provides a clean, healthy, safe and efficient working environment in each facility for City employees and in public areas and meeting places utilized by the public and the various committees and commission of the City's government structure. The department provides predictive, preventative and emergency maintenance on all building systems including the City Hall, Public Works Building, Police Department, Water Facility, and Parking Structure – Metra Station. The department also oversees maintenance and operation of the street lighting system in order to aid pedestrian and vehicular traffic along major streets and throughout the community at intersections and crosswalks after dark.

Streets, Drainage, and Sanitary Sewer

The Public Works department oversees the maintenance of streets, curb, gutters, and storm sewers so as to insure that they are smooth, clean, safe, and structurally sound for vehicular travel in a variety of weather conditions. Whenever street conditions are unsafe, it is necessary to take measures that will ensure continuous safe vehicle travel through the community. The department also provides for safe and efficient vehicular traffic movement through the use of traffic control devices, movement markings, and signage to inform operator of motor vehicles and pedestrians of conditions and regulation so as to minimize traffic accidents while accommodating smooth and reasonably rapid traffic movements.

The Public Works department provides for the preventative maintenance annual cleaning and inspection of the City storm sewer and drainage system in compliance with the NPDES and CRS programs. The City also provides inspection, cleaning and maintenance of the City's sanitary sewer system to provide a safe and efficient system, which has the potential to operate at 100% of the designed flow capacity and reduce the possibility of sewage back up in residences.

Forestry and Grounds

The Public Works department provides for maintenance and care of parkway trees and city cul-de-sacs. Several tasks are performed to insure the vitality of parkway trees and nursery stock including spraying to arrest or prevent disease; trimming to shape and improve aesthetics; tree removal in the event of storm damage, disease, or insect infestation (the conformation of the Emerald Ash Borer in Prospect Heights); and tree replacement of those trees that will have to be removed. Recommendations concerning general climatic and environmental suitability of all private and public plantings are submitted to and approved to the City forester who manages the program.

Maintenance

Vehicles - The Public Work department provides for maintenance of all police and public works vehicles.

Water & Sewer Systems - The Public Works department provides a safe, high quality, uninterrupted potable water supply for a portion of the City's residents.

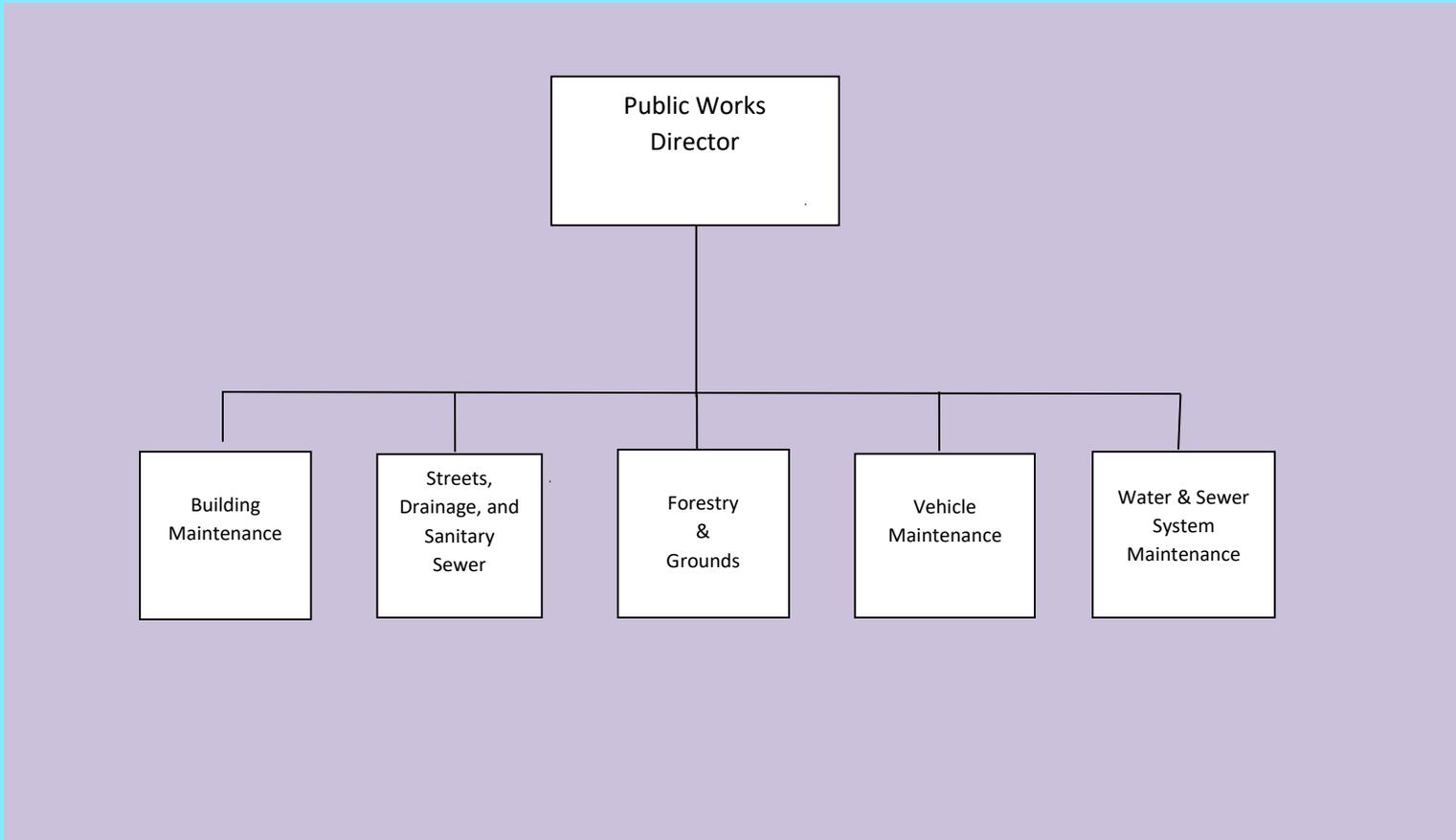
Budget Analysis

The Public Works Department's FY2021-2022 budget is \$110,440 more than the budget in the prior year.

CITY OF PROSPECT HEIGHTS, ILLINOIS

Organizational Chart – Public Works

April 30, 2021



Public Works- Budget Detail

GL Acct #	Description	FY19-20	FY20-21	FY20-21	FY21-22	Comments
		Actual	Budget	Actual	Approved Budget	
DEPT 350 - PUBLIC WORKS DEPARTMENT EXPENDITURES						
01-350-4000	WAGES	373,192	381,000	397,987	395,000	Includes 2.75% increase union wages per current contract
01-350-4001	ALLOCATED WAGES & BENEFITS	(45,000)	(45,000)	(45,000)	(45,000)	Allocated wages to Parking Fund (\$45k)
01-350-4003	WAGES - PART-TIME	13,223	14,000	12,964	14,000	Summer help 2 part timers at \$14/hr; 40 hrs/wk for 12 wks
01-350-4010	OVERTIME	11,214	30,000	30,703	30,000	30-40 events at \$1500/event- (was 40k 19/20 lowered due to event cancellation 2021) City events to be restored
01-350-4100	HEALTH INSURANCE	130,439	122,000	122,790	145,000	Based on current premiums for Public Works staff
01-350-4110	LIFE INSURANCE	537	500	415	500	Based on current premiums for Public Works staff
01-350-4200	SOCIAL SECURITY	24,625	25,000	27,277	26,000	Based on budgeted wages at 6.2%
01-350-4210	MEDICARE	5,759	6,000	6,435	6,000	Based on budgeted wages at 1.45%
01-350-4220	IMRF	38,727	58,900	58,208	61,000	Represents decrease in employer IMRF rate of approximately 2%
01-350-5000	BUILDING MAINTENANCE	-	-	-	-	
01-350-5020	VEHICLE MAINTENANCE	39,210	50,000	33,184	50,000	Regular maintenance and replacement parts on 45-50 fleet vehicles.
01-350-5031	SIGNAL MAINTENANCE	11,760	22,000	31,067	25,000	Traffic signal maintenance and repair including \$3,500 per quarter(\$14k)- OPTICOM upgrades
01-350-5100	PROFESSIONAL SERVICES	7,487	19,000	8,343	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	17,175	20,000	12,794	20,000	Tree trimming, removal, placement, contract storm response, debris removal, tree placement, & miscellaneous forestry related expense. (was 52k 19/20- will keep at minimum level FY 21/22)
01-350-5104	PROF SERVICES - BUILDING MAIN	34,353	46,000	41,375	72,000	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. Parking lot repairs 25K+HVAC upgrade 2021+PD new carpet \$15k

Public Works- Budget Detail- Cont.

GL Acct #	Description	FY21-22				Comments
		FY19-20 Actual	FY20-21 Budget	FY20-21 Actual	Approved Budget	
01-350-5106	PROF SERVICES - STREETS/DRAIN	17,627	25,000	561	25,000	Patching/Sealing (\$12.5k), Spot paving repairs (\$12.5k) and regular ongoing street maintenance projects
01-350-5310	MEMBERSHIPS	2,296	3,500	1,734	3,500	Illinois Arborist, Tree City USA, Morton Arboretum, APWA, Des Plaines River Watershed Group, IPWMAN
01-350-5330	TRAINING	3,110	6,000	120	6,000	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. Most canceled this FY
01-350-5410	UTILITIES/CELL PHONE/CABLE	5,866	7,000	7,641	7,000	PW Cell phones \$300/m, PW Data/Comcast PW \$250/m
01-350-5411	WATER AND ELECTRIC PURCHASES	12,900	11,000	12,178	12,000	Payments to Constellation Energy (4 accounts)
01-350-5421	DUMP CHARGES	2,436	2,000	241	2,000	Disposal of contaminated soil / sewage / spoil
01-350-5441	LICENSES	-	-	-	-	
01-350-5500	LIABILITY INSURANCE PREMIUM	45,983	34,000	39,094	27,740	Allocation of City's premiums plus Underground Storage Tank premium
01-350-5510	RENTAL EQUIPMENT	-	2,000	372	2,000	Extra chipper, emergency equipment, sidewalk grinder, trencher, generators
01-350-5530	WORKERS COMPENSATION INSURANCE	16,246	16,700	17,279	18,600	Allocation of City's premiums
01-350-5610	EQUIPMENT MAINTENANCE	4,778	5,000	3,045	5,000	Tools and lawnmower maintenance, aging equipment, replacement snowblower wear parts, stump grinder parts.
01-350-5620	VEHICLE PARTS	-	-	-	-	
01-350-5631	PATCH MATERIAL	-	-	-	-	
01-350-5632	ICE CONTROL MAINTENANCE	66,037	65,000	73,374	80,000	Ice Control (liquid) equipment (15k) and rock salt costs (\$65k)
01-350-5633	TRAFFIC CONTROL MATERIAL	-	-	-	-	
01-350-5634	STONE & CONCRETE	4,605	5,000	2,368	5,000	Sidewalk repair and replacement, curb failure, storm structure replacements, street culvert pipe, concrete, material, backfill gravel
01-350-5635	STORM SEWER & PIPE	1,464	4,000	1,243	4,000	Storm sewer pipe and infrastructure maintenance
01-350-5650	LANDSCAPE SUPPLIES	23,792	20,000	6,669	25,000	Continue Tree City USA, landscaping materials (trees-bushes-mulch-etc.)-includes FY21-22 replacement PD building landscaping
01-350-5651	LANDSCAPING SUPPLIES - NRC	-	-	-	-	

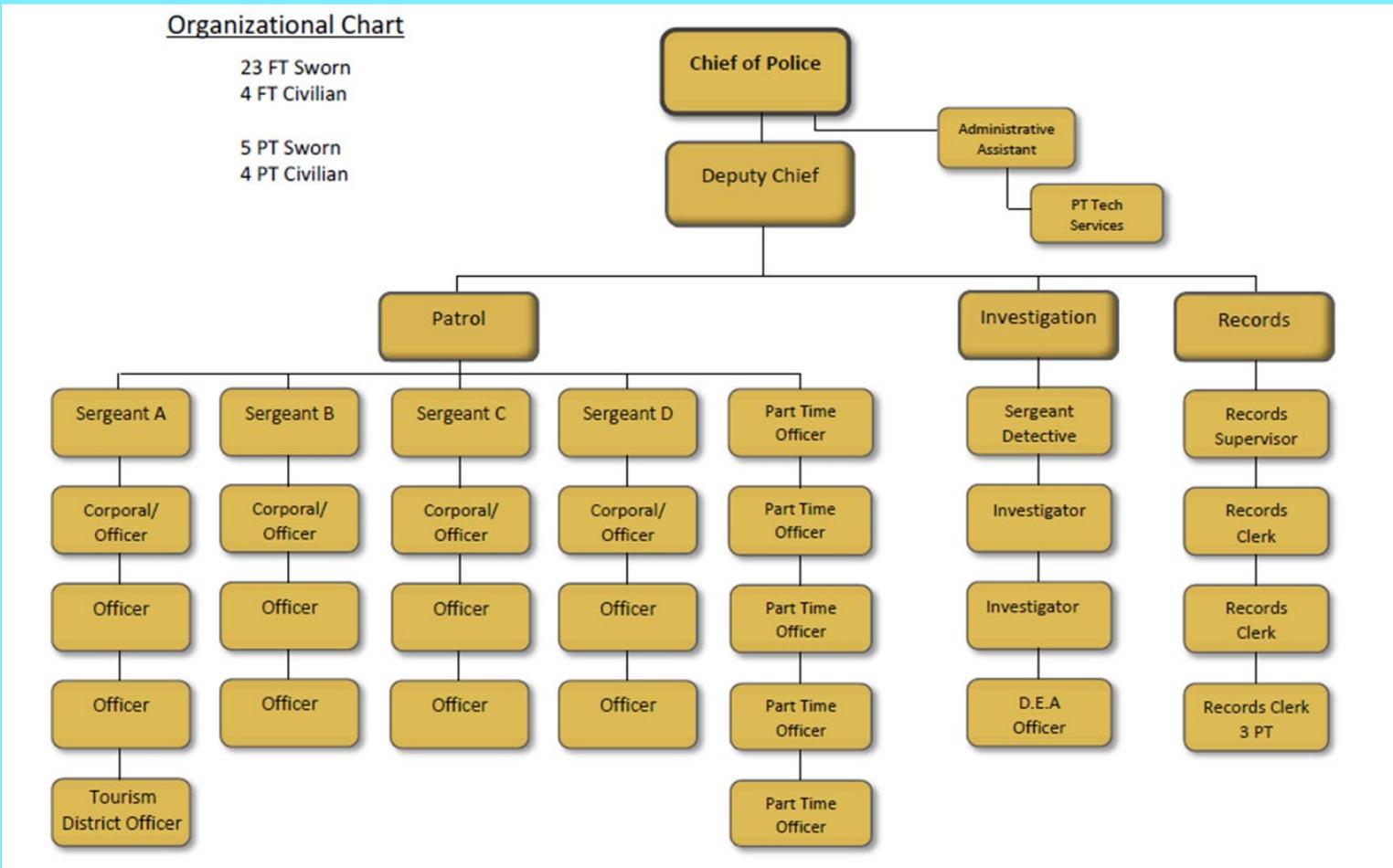
Public Works- Budget Detail- Cont.

GL Acct #	Description	FY19-20	FY20-21	FY20-21	FY21-22	Comments
		Actual	Budget	Actual	Approved Budget	
01-350-5700	OFFICE SUPPLIES	199	1,500	708	1,500	General paper, files, supplies, coffee, based upon current trends
01-350-5710	OPERATING SUPPLIES	19,843	17,500	20,580	24,000	All maintenance work required at City owned buildings except Metra- PW furniture replacement 5k (was 30k FY19/20)
01-350-5721	SIGNS	10,749	25,000	10,965	25,000	Delayed sign program in FY21, includes work area protection, signage upgrades to MUTCD standards as needed
01-350-5730	TOOLS	992	4,000	2,804	4,000	Miscellaneous rakes, shovels, power tools
01-350-5751	GASOLINE	14,453	18,000	16,065	18,000	Fuel expense for all PW Vehicles and equipment
01-350-5820	PUBLICATIONS	-	-	-	-	
01-350-5990	COVID-19 EXPENSES	891	-	2,271	-	
01-350-7011	IMPROVEMENTS - PW	26,425	25,000	21,725	40,000	Roof repair - shop area- replace 16 deteriorated skylights (1985) , reseal roof, re-insulate in areas
01-350-7020	EQUIPMENT	17,730	25,000	57	25,000	Cut back in FY21, for FY22, updated vehicle programmer, plate tamper, snow blowers, concrete mixer and brine tank
01-350-7021	RADIO EQUIPMENT	-	-	-	-	This account is no longer in use
01-350-7023	SAFETY EQUIPMENT	4,070	5,000	4,842	5,000	Consistent with prior year
01-350-7025	HARDWARE/SOFTWARE	150	2,500	925	5,700	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 (total \$2.5k) plus new server, license renewals and phone system upgrade (\$3.2k)
DEPT 350	TOTAL PUBLIC WORKS	965,343	1,079,100	985,403	1,189,540	

CITY OF PROSPECT HEIGHTS, ILLINOIS

Organizational Chart – Public Safety

April 30, 2021



Public Safety

The Police Department delivers a variety of local law enforcement services to the community. Police services include matters concerning crime, traffic, order maintenance, ordinance enforcement and emergency assistance.

Mission Statement

The mission of the Prospect Heights Police Department is to work in partnership with the citizens of Prospect Heights to enhance the quality of life in our City by:

- Raising the level of Public Safety through Law Enforcement
- Reducing the fear and incidence of crime.
- In striving to accomplish these goals, service will be our commitment; honor and integrity our mandate.

Values

The Prospect Heights Police Department, which exists to protect and serve the community, must always be guided by the principle that every individual has dignity and worth. In all we do, we must show respect for the citizens we serve and for the men and women of the Prospect Heights Police Department recognizing and encouraging their individual needs, aspirations, and capabilities.

The mission and goals of the Prospect Heights Police Department shall be carried out in alignment with the following values:

- **Service Orientation:** Provide supportive, professional service to the community by promoting human rights, mutual respect, and courtesy.
- **Partnership:** Work in partnership with the community, City Council and other Departments, Service Agencies, and Criminal Justice systems.
- **Empowerment:** Encourage decision making at the most effective level and promote citizen responsibility and involvement.
- **Problem Solving:** Use problem-solving methods to reduce the incidence and fear of crime and to improve management and operational approaches.
- **Accountability:** Promote responsibility among Police management, employees, the community, the City Council and other agencies, for public safety resources, strategies and outcomes.

History

The Prospect Heights Police Department became operational October 1, 1990. Prior to that date, police services were provided through a contract with the Cook County Sheriff's Police Department. In 1996, the Department moved into a new modern facility at 14 E. Camp McDonald Road. The Prospect Heights Police Department is committed to raising the quality of life in the community and works very closely with the public in providing a wide range of programs and information. The Department's Officers provide a full range of law enforcement services.

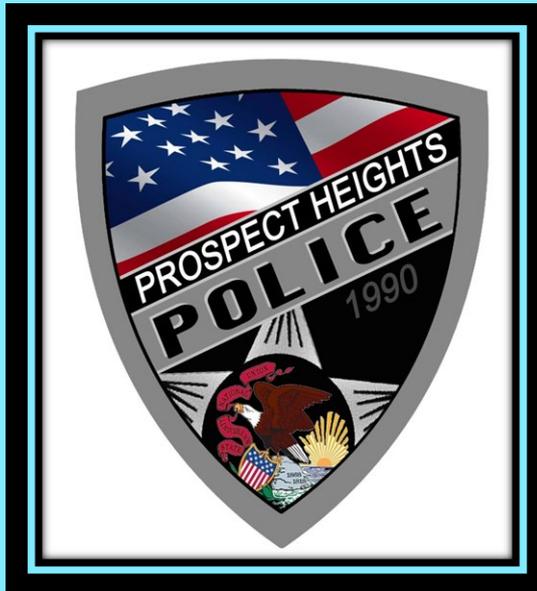
Public Safety (continued)

The Department is divided into three basic divisions:

- Operations includes the uniformed patrol and traffic branch
- Support Services includes Records, Social Services, Youth Services, Evidence & Property Control and Crime Prevention
- Investigations includes Detectives

Budget Analysis

The Public Safety Department's FY2021-2022 budget is forecasted to increase from the prior year budget by \$436,551.



Public Safety Department – Budget Detail

GL Acct #	Description	FY19-20	FY20-21	FY20-21	FY21-22	Comments
		Actual	Budget	Actual	Approved Budget	
DEPT 360 - PUBLIC SAFETY DEPARTMENT EXPENDITURES						
01-360-4000	WAGES	626,356	608,000	646,225	596,000	(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	1,866,437	1,963,000	1,829,825	2,004,000	Reflects 2.75% salary increases for Police Officers and 2.75% increase for Sergeants
01-360-4002	WAGES - EXTRA STRAIGHT PAY	17,075	51,000	7,679	52,145	Holiday Comp sell back per contract \$40,000, Holiday Compensation while on Duty \$12,000
01-360-4004	WAGES - PART-TIME SWORN OFFICERS	92,532	120,000	67,777	120,000	(5) @ 36 hours per pay period scheduled additional hours as needed
01-360-4010	OVERTIME	1,408	3,000	2,499	3,000	Based on historical data
01-360-4011	OVERTIME - SWORN OFFICERS	128,524	172,000	115,573	153,000	Reflects 2.75% salary increases plus Church details
01-360-4100	HEALTH INSURANCE	474,139	452,000	481,968	480,000	24 covered in PY, 22 in CY plus coverage changes
01-360-4110	LIFE INSURANCE	2,460	3,500	2,195	3,000	Based on current premiums for Public Safety staff
01-360-4120	UNEMPLOYMENT INSURANCE	-	-	251	-	No claims anticipated in the coming year
01-360-4200	SOCIAL SECURITY	26,954	26,000	21,758	24,000	Based on budgeted wages at 6.2%
01-360-4210	MEDICARE	38,908	37,000	38,040	37,000	Based on budgeted wages at 1.45%
01-360-4220	IMRF	22,935	35,000	45,642	31,000	Represents decrease in employer IMRF rate of approximately 2%
01-360-4230	PENSION CONTRIBUTION - R/E TAX	350,889	396,326	338,132	522,500	Police Tax Levy amount requested for 2020 Tax Levy
01-360-4231	PENSION CONTRIBUTION-CITY GF	634,496	658,882	658,882	716,354	Per actuarial study \$1,238,854 recommended contribution less FY21-22 Police Pension Tax Levy
01-360-5100	PROFESSIONAL SERVICES	14,284	20,000	24,192	20,000	Emergency Siren Maintenance \$750, Duty related physicals, entry level physicals, 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

Public Safety Department – Budget Detail (continued)

GL Acct #	Description	FY19-20	FY20-21	FY20-21	FY21-22	Comments
		Actual	Budget	Actual	Approved Budget	
01-360-5101	PROFESSIONAL SERVICES - VOCA	80,084	83,000	80,084	83,000	Consistent Prior Year
01-360-5140	PRISONERS CARE	124	1,500	234	1,500	Consistent with prior year
01-360-5141	KENNEL FEES	3,664	4,000	3,723	1,500	Reduction due to Bane retirement
01-360-5200	POSTAGE	1,211	2,000	43	2,000	Represents usage thru postage meter
01-360-5220	PHOTOCOPY	13,757	15,600	12,188	15,600	Includes cost for copier lease
01-360-5221	PRINTING	3,606	3,000	2,938	3,000	Consistent with prior year
01-360-5240	NORTHWEST CENTRAL DISPATCH	253,967	255,000	177,230	225,000	Per agreement, per formula based on 911 calls and CFS
01-360-5310	MEMBERSHIPS	47,095	50,100	43,574	51,000	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 \$340, ILEAS \$120, Social workers Assoc. \$120,Northern Illinois Regional Crime Laboratory \$1.35 per resident + \$3000 totaling \$25,100,NMERT \$1900
01-360-5321	AUTO EXPENSE	3,179	2,500	2,242	2,500	Car wash, detailing, professional bio-hazard cleaning
01-360-5330	TRAINING	18,319	28,000	14,546	28,000	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	7,997	8,000	10,480	8,000	Reimbursement for staff education
01-360-5410	UTILITIES	7,945	7,000	3,502	7,000	Consistent with prior year
01-360-5500	LIABILITY INSURANCE PREMIUM	48,494	43,000	43,747	55,460	Reduction in premium across all City departments
01-360-5510	RENTAL EQUIPMENT	416	500	416	500	Postage Meter and Scale
01-360-5520	ID NETWORKS	13,247	7,000	5,559	5,000	Prior year costs that will be eliminated with transition to new system at NWCDC planned March 2021

Public Safety Department – Budget Detail (continued)

GL Acct #	Description	FY19-20	FY20-21	FY20-21	FY21-22	Comments
		Actual	Budget	Actual	Approved Budget	
01-360-5530	WORKERS COMPENSATION INSURANCE	110,085	113,100	117,083	124,100	
01-360-5610	EQUIPMENT MAINTENANCE	12,001	12,000	17,476	16,000	Radar repair and certification \$1000, Evidence Room BEAST software \$850, Pentegra Maint. Contract \$2600, Range Maint. \$1000, Routine misc. upgrades \$1800, UCC update \$449 Verizon Air Cards 12,250
01-360-5611	RADIO MAINTENANCE	-	1,000	638	1,000	Maintenance for hand held radios and in car communications
01-360-5700	OFFICE SUPPLIES	5,207	6,000	5,016	6,000	General office supplies and copier paper
01-360-5710	OPERATING SUPPLIES	6,495	9,000	3,153	9,000	Based on prior experience
01-360-5740	RANGE SUPPLIES	7,516	10,000	8,982	10,000	Ammunition: Duty and Training, \$6000, targets and training supplies \$900, misc. weapons parts \$750
01-360-5741	CLOTHING	24,835	26,000	19,028	26,000	28 officers at \$600, \$2000 misc (replacement and patches) \$2400 per new officer and \$500 for volunteers
01-360-5751	GASOLINE	46,546	50,000	36,323	50,000	Based on historical data
01-360-5820	PUBLICATIONS	1,208	1,060	401	1,000	Daily Herald \$640, Journal \$160 and Updated ICS and Complaint books
01-360-5990	COVID-19 EXPENSES	1,209	-	3,284	2,000	PPE supplies
01-360-7022	POLICE - SMALL EQUIPMENT	16,830	21,000	19,285	21,000	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	13,641	20,000	6,193	20,000	Upgrade squad equipment
01-365-5982	NARCOTICS EXPENSE	-	1,000	-	1,000	
01-365-5983	SEIZED ASSET - EXPENSE	319	5,000	5,207	5,000	
DEPT 360/65	TOTAL PUBLIC SAFETY	5,046,395	5,331,068	4,923,214	5,543,159	

Reimbursable Expenses

Reimbursable expenses are those which are reimbursed by employees and government agencies or entities to the City for services, commodities, or insurance.

GL Acct #	Description	FY19-20 Actual	FY20-21 Budget	FY20-21 Actual	FY21-22	Comments
					Approved Budget	
01-370-4101	RETIREE HEALTH INSURANCE	37,013	45,000	51,071	48,000	Based on current health insurance premiums for retirees -100% reimbursed by retiree
01-370-5102	GRANT WRITER	18,000	18,000	21,000	18,000	In accordance with 3-year agreement, \$18k per year
01-370-5751	GASOLINE	7,202	7,500	6,123	7,500	Fire dept reimbursement is approximately \$1500 per qtr

Other Expenses

GL Acct #	Description	FY19-20 Actual	FY20-21 Budget	FY20-21 Actual	FY21-22	Comments
					Approved Budget	
01-380-5970	REFUNDS	(212)	1,000	(2,543)	1,000	
01-380-5975	SALES TAX REBATE	198,637	160,000	211,951	160,000	Estimate \$40k per quarter based on current numbers
01-380-5999	MISCELLANEOUS EXPENSE	-	1,500	-	1,500	

Capital Outlay

The City’s operational needs for capital expenditures must be weighed against the ability of the City to finance these projects. Capital improvement projects represent the equipment and infrastructure resources that all municipalities need to provide resident and business services and generally provide future benefits with long service lives. Capital expenditures are costs that create future benefits. A capital expenditure is incurred when the City spends money to buy fixed assets or add value to an existing fixed asset. The City capitalizes all equipment purchases over \$10,000. Additional detail is located in the Capital Improvement Plan detail in Section 12.

GL Acct #	Description	FY20-21		FY21-22		Comments
		FY19-20 Actual	FY20-21 Budget	FY20-21 Actual	FY21-22 Approved Budget	
01-560-7020	EQUIPMENT - POLICE	1,150	5,900	-	17,000	New server (\$12k) plus annual license renewals, battery backup and phone system upgrade
30-550-7050	STREET RESURFACING	11,279	289,000	62,550	79,000	Per FY21-22 Capital Improvement Plan
30-550-7060	SIDEWALKS	110,430	55,000	150,458	50,640	Per FY21-22 Capital Improvement Plan
30-550-7063	DRAINAGE IMPROVEMENTS	106,740	241,000	47,082	3,231,000	Per FY21-22 Capital Improvement Plan
30-550-7020	EQUIPMENT - PW	117,516	112,000	-	65,000	Sidewalk Plow / Universal machine 21/22

Interfund Transfers

The following inter-fund transfers were budgeted during FY2021-2022:

GL Acct #	Description	FY20-21		FY21-22		Comments
		FY19-20 Actual	FY20-21 Budget	FY20-21 Actual	FY21-22 Approved Budget	
01-600-8090	INTERFUND TRANSFER OUT	318,000	55,000	55,000	105,000	General Fund transfer for Parking Fund operations
30-200-3990	INTERFUND TRANSFER IN	250,000	-	-	85,000	Solid Waste Fund transfer for Capital Improvements

Grants

VOCA: The City received grant funds through the Victims of Crime Act (VOCA). Although the grant funds may not be received, the City will continue to provide the services by providing funding through the general fund.

Tobacco Enforcement Program: The City receives grant fund through the "Kids Can't Buy 'Em Here" Tobacco Enforcement Program. The State of Illinois Liquor Control Commission allows a municipality to retain one-half of the monetary penalties collected and the remaining one-half are to be sent to the state. The fine is levied against the clerk selling the tobacco product to the minor. According to the Sale of Tobacco to Minors Act, "Any person who violates any provision of this Act is guilty of a petty offense and for the first offense shall be fined \$200, \$400 for the second offense in a 12-month period, and \$600 for the third or any subsequent offense in a 12-month period." The City is not required to match funds.

Debt Service

The following debt serve relates to Series 2008 Debt Certificates in the amount of \$2,450,000 issued for the purpose of funding various capital projects.

GL Acct #	Description	FY19-20	FY20-21	FY20-21	FY21-22	Comments
		Actual	Budget	Actual	Approved Budget	
01-400-6000	PRINCIPAL	150,000	160,000	160,000	165,000	Debt service requirement per repayment schedule
01-400-6010	INTEREST	35,785	29,207	28,973	22,284	Debt service requirement per repayment schedule

Total General Fund Revenues, Expenditures and Net Income

The City of Prospect Heights General Fund Net Income (Loss) for FY2021-2022 is anticipated to be an estimated net loss of \$978,073.

		FY19-20	FY20-21	FY20-21	FY21-22
		Actual	Budget	Actual	Approved
				Budget	Budget
GENERAL	FUND 01 REVENUE	9,230,506	7,725,350	9,540,211	8,321,400
GENERAL	FUND 01 EXPENSES	8,676,714	8,905,950	8,308,217	9,299,473
GENERAL	FUND 01 NET	553,792	(1,180,600)	1,231,994	(978,073)

Section 5

Special Revenue Funds

- Motor Fuel Tax
- Palatine/Milwaukee TIF
- Tourism District
- Development Fund
- DEA Seizure
- Solid Waste Fund



Special Revenue Accounts

Special Revenue accounts are used to account for general government financial resources that are restricted by law or contractual agreement to specific purposes other than debt service or major capital projects. The funds exist as long as the government has resources dedicated to specific purposes.

Motor Fuel Tax Fund

The State of Illinois distributes taxes paid by consumers at the gas pump to municipalities on a per capita basis. The use of these funds is restricted to the following purposes:

- Pavement Repair and Maintenance
- Construction of Roads
- Snow & Ice Removal
- Traffic Control Devices and School Crossing Signals
- Utility Adjustments
- Street lighting
- Traffic Signal Maintenance
- Parkway Maintenance
- Bicycle Signs and Markings
- Engineering Services
- Off-Street Parking Facilities
- Improvements Railroad Signal Protection and Crossing Work
- Retirement of Indebtedness
- Payment of Principal and Interest on Road Bonds
- Miscellaneous Expenses in Connection with Bond Issue
- Salt Storage Facilities
- Storm Sewers
- Sidewalks and Curb Ramps
- Wages or Salaries and Benefits
- Equipment Operating Costs
- Tree Trimming and Tree Removal
- Workers' Compensation Insurance Premiums

The City has experienced stagnation and then a decline in this revenue stream, which directly correlates to the change in statewide sales of gasoline. Logical reasons for this decline include the use of more fuel-efficient vehicles, increased use of carpooling, increased use of public transportation, and a decline in discretionary travel for recreation and shopping.

The proposed budget for FY2021-2022 was developed using the per capita rate based upon the Illinois Municipal League projections; a population of 16,256 (2010 Census) and no additional revenue from the High Growth Cities fund. According to the 2010 Census, the City's population decreased 825 people from 17,081 to 16,256.

Motor Fuel Tax (continued)

Below is 5-year historical information on the City's motor fuel tax receipts. *includes Transportation renewal of !6.87

<u>Fiscal Year</u>	<u>Revenues</u>	<u>Rate Per Capita</u>
FY2017-2018	\$ 415,064	25.43
FY2018-2019	\$ 413,884	25.55
FY2019-2020 (B)	\$ 415,000	25.45
FY2020-2021	\$ 678,700	* 24.85
FY2021-2022	\$ 610,500	25.45

GL Acct #	Description	FY19-20	FY20-21	FY20-21	FY21-22	Comments
		Actual	Budget	Actual	Approved Budget	
FUND 11 - MOTOR FUEL TAX FUND						
11-100-3800	INTEREST INCOME	-	-	-	-	
11-100-3801	INTEREST INCOME - IL FUNDS	37,617	28,000	4,733	5,000	Conservative estimate based on current market fluctuatoins
11-100-3899	MISCELLANEOUS INCOME	-	-	-	-	
11-110-3120	MOTOR FUEL TAX	638,048	678,700	596,973	610,500	Based on IML's projections for FY21/22
11-110-3121	MFT REBUILD ILLINOIS	-	-	535,667	357,111	Rebuild Illinois MFT distribution #3 & #4
11-200-3990	INTERFUND TRANSFER IN	-	-	-	-	
MFT	FUND 11 REVENUE	675,665	706,700	1,137,373	972,611	
11-300-5100	PROFESSIONAL SERVICES	-	-	-	-	
11-300-5430	BANK FEES	-	-	-	-	
11-300-7020	EQUIPMENT	-	-	-	-	
11-500-7050	ROAD CONSTRUCTION	-	-	-	-	
11-500-7051	SIDEWALKS	-	268,000	-	320,000	Per FY21-22 Capital Improvement Plan
MFT	FUND 11 EXPENSES	-	268,000	-	320,000	
MFT	FUND 11 NET	675,665	438,700	1,137,373	652,611	

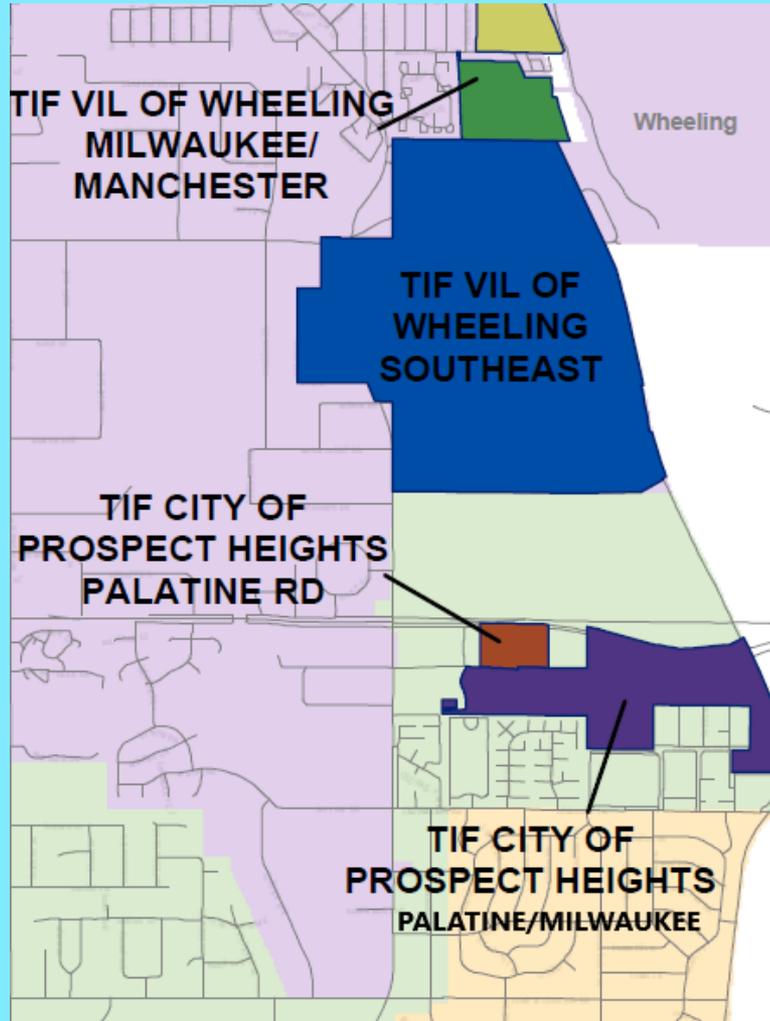
Palatine/Milwaukee TIF fund and palatine Road TIF Fund

The Palatine/Milwaukee TIF district and the Palatine Road TIF district were established to develop property on the east side of the City. The TIF district is supported by the property tax revenue generated on the incremental increase in property values on land located within the TIF district.

The TIF district revenues related to property taxes are based upon the Cook County Clerk TIF Summary Report. The expenses are budgeted for legal and professional services associated with the TIF Ordinance review. The expenses also include reimbursement to Developers for allowable TIF rehabilitation expenses and expansion expense related to the Public Works building.

GL Acct #	Description	FY19-20	FY20-21	FY20-21	FY21-22	Comments
		Actual	Budget	Actual	Approved Budget	
FUND 12 - PALATINE/MILWAUKEE TIF FUND						
12-100-3000	REAL ESTATE TAXES	900,736	670,000	909,530	-	TIF dissolved in FY21 - no further tax collections anticipated
12-100-3800	INTEREST INCOME	5,411	3,000	1,196	-	
12-100-3815	CONTRIBUTIONS	63,000	-	-		
12-100-3899	MISCELLANEOUS INCOME	-	-	-		
TIF - Pal/Milw	FUND 12 REVENUE	969,147	673,000	910,725	-	
12-300-5100	PROFESSIONAL SERVICES	6,372	5,000	430	5,000	Estimate based on historical data/trends
12-300-5101	AUDIT	2,000	2,100	2,161	2,100	Estimate based on historical data/trends
12-300-5102	FINANCIAL SERVICES	6,599	8,075	8,077	6,470	Based on allocation of Financial Services costs
12-300-5430	BANK FEES	-	-	-		
12-500-7011	BUILDING IMPROVEMENTS	-	-	-		
12-500-7050	STREET RESURFACING	235,702	200,000	58,051	-	
TIF - Pal/Milw	FUND 12 EXPENSES	250,673	215,175	68,719	13,570	
TIF - Pal/Milw	FUND 12 NET	718,474	457,825	842,006	(13,570)	

TIF Districts - Boundary Map



Tourism District

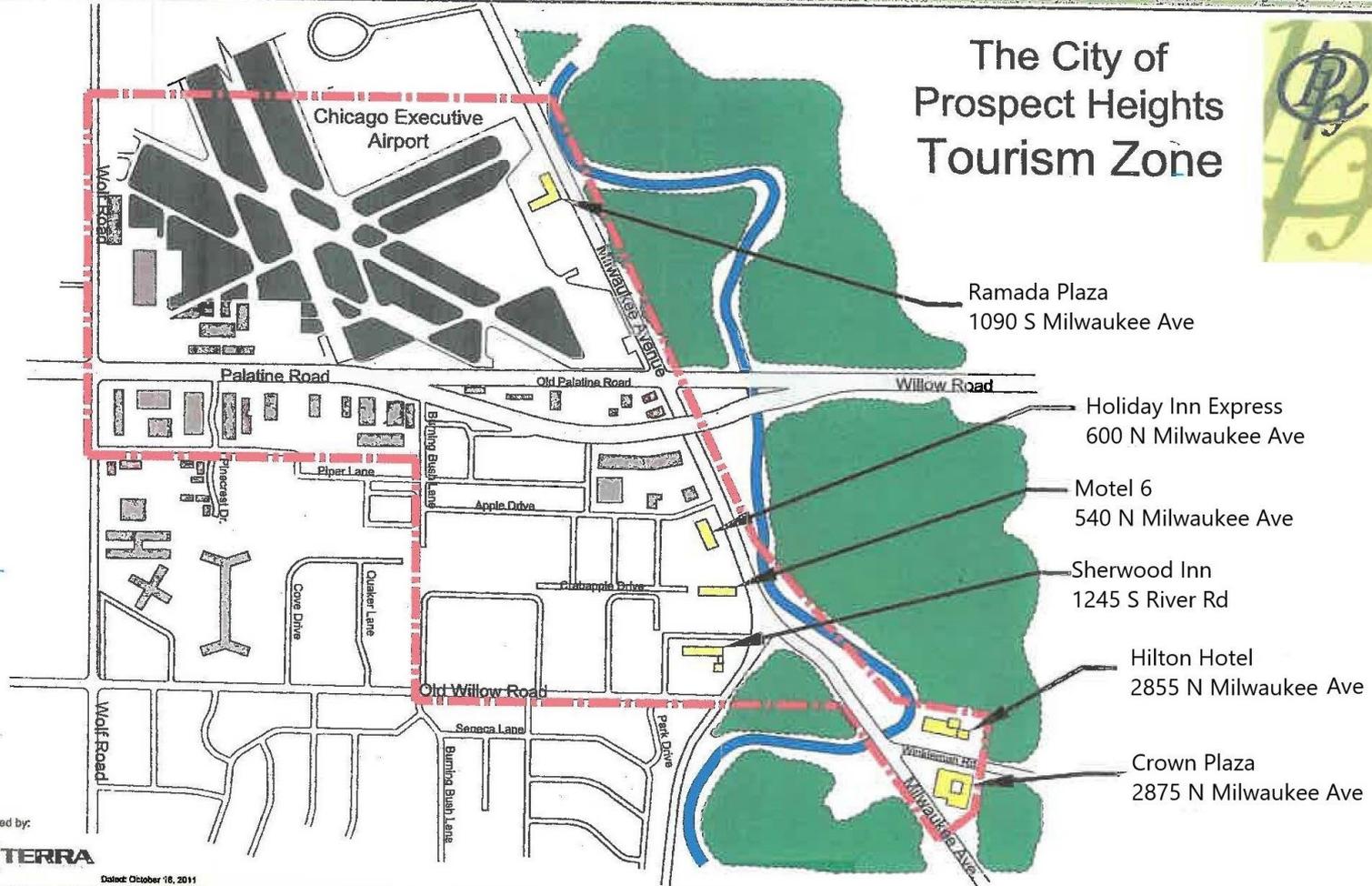
The Prospect Heights Convention & Visitors Bureau's (CVB) was set up to promote hospitality-related business, thereby increasing hotel tax and sales tax revenues. In July 2013, the CVB was restructured. It was determined that it was in the best interest of the City's hotel, restaurant and tourism businesses to join the North Shore CVB, to form a tourism board, and to implement a hotel tourism zone.

The Tourism Zone area is one of the city's biggest assets. The Tourism Zone area contains the entire city's hotels, the Chicago Executive Airport, and a fair number of food and retail uses.

GL Acct#	Description	FY19-20	FY20-21	FY20-21	FY21-22	Comments
		Actual	Budget	Actual	Approved Budget	
FUND 13 - TOURISM FUND						
13-100-3020	HOTEL TAXES	675,388	525,000	240,244	156,000	Projected budget includes consideration for significant decline in occupancy due to COVID-19
13-100-3800	INTEREST INCOME	1,260	1,500	7	-	Conservative estimate based on current market fluctuatoins
13-100-3899	MISCELLANEOUS INCOME	-	-	-	-	
Tourism	FUND 13 REVENUE	676,648	526,500	240,251	156,000	
13-300-5100	PROFESSIONAL SERVICES	-	-	-	-	
13-300-5101	AUDIT	1,000	1,100	1,129	1,130	Allocation of the City's annual audit fees
13-300-5102	FINANCIAL SERVICES	6,599	6,750	6,731	6,470	Based on allocation of Financial Services costs
13-300-5108	BEAUTIFICATION	57,327	59,000	19,602	25,000	Required regular maintenance including water/power with limited discretionary spending
13-300-5310	MEMBERSHIPS	57,289	60,000	28,644	60,000	Membership dues for Chicago North Shore CVB - PY one time reduction due to COVID pandemic
13-300-5401	SERVICE CHARGE - GENERAL FUND	85,000	60,000	60,000	60,000	Consistent with historical data
13-300-5410	UTILITIES	-	-	-	-	
13-300-5920	GRANT - HOTELS	241,900	168,700	-	-	Based on FY20-21 projected receipts and FY21-22 projected expenses
13-300-5999	MISCELLANEOUS EXPENSE	-	-	-	-	
13-600-8090	INTERFUND TRANSFER OUT	267,000	168,700	168,700	3,400	City reimbursement for Police Services based on FY20-21 projected receipts and FY21-22 projected expenses (limited to 42.5% net revenue per ordinance)
Tourism	FUND 13 EXPENSES	716,114	524,250	284,806	156,000	
Tourism	FUND 13 NET	(39,466)	2,250	(44,555)	-	

Tourism District Map

The City of Prospect Heights Tourism Zone



- Ramada Plaza
1090 S Milwaukee Ave
- Holiday Inn Express
600 N Milwaukee Ave
- Motel 6
540 N Milwaukee Ave
- Sherwood Inn
1245 S River Rd
- Hilton Hotel
2855 N Milwaukee Ave
- Crown Plaza
2875 N Milwaukee Ave

Prepared by:



Dated: October 18, 2011

DEA Seizure Fund

The DEA Seizure fund was established to track the collection and use of seized funds. The City currently has an officer assigned to the DEA Task Force. While the City remains responsible for payment of the officer's wages and benefits, the U.S. Department of Justice does reimburse the City for overtime wages. In addition, the City shares in all revenues seized by the City's officer and the DEA Task Force team to which he is assigned.

The allowable uses for the seized funds is established by the U.S. Department of Justice and detailed in, "A Guide to Equitable Sharing of Federally Forfeited Property for State and Local Law Enforcement Agencies". Some of the permissible and impermissible uses for equitably-shared property include:

Permissible Uses:

1. Law enforcement investigations.
2. Law enforcement training.
3. Law enforcement and detention facilities.
4. Law enforcement equipment.
5. Law enforcement travel and transportation.
6. Law enforcement awards and memorials.
7. Drug and gang education and awareness programs.
8. Matching funds – the costs associated with paying the City's matching contribution or share in a federal grant program, provided that the grant funds are used for a permissible law enforcement purpose.
9. Pro rata funding.
10. Asset accounting and tracking.
11. Language assistance services.

Impermissible Uses:

1. Salaries and benefits – equitable sharing monies may not be used to pay the salaries and benefits of current, permanent law enforcement personnel, except in the following limited situations.
 - a. Express statutory authorization – For example, the Community Policing Services (COPS) program.
 - b. Overtime of officers and investigators – Shared funds may be used to pay the overtime of officers and investigators involved in law enforcement operations. This policy is applicable to all officers and is not limited to those working on drug-related investigations.
 - c. New positions and temporary or not-to-exceed one year appointments.
 - d. Salary of an officer hired to replace an officer assigned to a task force.
 - e. Specialized programs – for example, DARE.
2. Use of forfeited property by non-law enforcement personnel.

DEA Seizure Fund (continued)

Equitable sharing funds must be used to increase or supplement the existing law enforcement budget and shall not be used to replace or supplement the City's appropriated resources for law enforcement.

GL Acct #	Description	FY19-20	FY20-21	FY20-21	FY21-22	Comments
		Actual	Budget	Actual	Approved Budget	
FUND 16 - DEA FUND						
16-100-3551	POLICE REVENUE-TASK FORCE	176,763	-	-		No budgeted revenue per State of Illinois guidelines
16-100-3800	INTEREST INCOME	2,441	-	131	100	
DEA	FUND 16 REVENUE	179,204	-	131	100	
16-300-4011	OVERTIME-SWORN SERVICES	35,894	18,000	15,834	15,000	Estimate based on historical data and current COVID circumstances
16-300-5100	PROFESSIONAL SERVICES	-	5,000	-	5,000	Conservative budget for professional services
16-300-5310	MEMBERSHIP	2,783	4,000	1,758	4,000	Includes membership dues for LEADS online - investigative tool for detectives
16-300-5330	TRAINING	2,279	6,000	912	6,000	DRE conference for one officer re DUI
16-300-5610	EQUIPMENT MAINTENANCE	10,613	30,000	18,665	30,000	Includes contract for cameras (Xtivity)
16-300-5710	OPERATING SUPPLIES	5,263	9,000	999	9,000	Various supplies for office and general operations
16-300-5720	POLICE EQUIPMENT	-	3,500	-	4,000	Miscellaneous equipment for staff including replacements as needed
16-500-7020	EQUIPMENT - CAPITAL	88,025	60,000	56,183	180,000	2 Squad cars (\$90k) and installation of in car dashboard cameras (\$90k) for 10 squads
DEA	FUND 16 EXPENSES	144,857	135,500	94,352	253,000	
DEA	FUND 16 NET	34,347	(135,500)	(94,221)	(252,900)	

Solid Waste Disposal Fund

The Solid Waste Disposal Funds was established as required by the project use agreement between the City and the Solid Waste Agency of Northern Cook County (SWANCC). The Fund accounts for all user fees collected by the City on behalf of the Agency for transfer and waste disposal services. Over the past several years the cost per ton paid by the City to dispose of garbage reflected increases due to SWANCC debt service costs. In Fiscal Year 2009-10, the City Council approved a 10% increase in its SWANCC fee to pay for the current year's garbage cost along with the prior years' true-up costs. The City is currently paying lower rates to SWANCC. The City reviewed the current rate structure and billing and reduced the residents waste disposal fees.

SWANCC FEES

	FY2009/2010 to FY2015/16	FY2016/17 to FY2019/20	FY2020-2022
Single Family	\$9.52	\$7.75	\$7.75
Townhome	\$5.73	\$5.25	\$5.25
Multi-Family	\$5.73	\$5.25	\$5.25
Commercial	\$6.00/yard	\$6.00/yard	\$8.00/yard

GL Acct #	Description	FY19-20	FY20-21	FY20-21	FY21-22	Comments
		Actual	Budget	Actual	Approved Budget	

FUND 17 - SOLID WASTE FUND						
17-100-3355	SOLID WASTE FEES	503,905	463,200	470,159	460,000	Based on current rates of \$38k per month
17-100-3800	INTEREST INCOME	2,026	2,000	13	-	Conservative estimate based on current market fluctuatoins
Solid Waste	FUND 17 REVENUE	505,931	465,200	470,172	460,000	
17-300-5100	PROFESSIONAL SERVICES	-	-	-	-	
17-300-5101	AUDIT & ACCTG	-	-	-	-	
17-300-5401	SERVICE CHARGE - GENERAL FUND	100,000	100,000	100,000	100,000	Consistent with historical data/trends
17-300-5420	SWANCC CHARGES	359,335	390,000	300,331	360,000	Projected at \$ 47.25 per ton with \$30,000 per month
17-600-8090	INTERFUND TRANSFER OUT	-	-	-	85,000	Solid Waste Fund transfer for Capital Improvements
Solid Waste	FUND 17 EXPENSES	459,335	490,000	400,331	545,000	
Solid Waste	FUND 17 NET	46,595	(24,800)	69,840	(85,000)	

Section 6

Special Revenue Funds (continued)

- Palatine Road TIF Fund
- SSA#1 – Prospect Heights Sanitary District
- SSA#2 – Wolf Mandel Sanitary District
- SSA#3 – Country Gardens Sanitary District
- SSA#4 – Pinecrest Sanitary District
- SSA#5 – Palatine/Willow Stormwater
- SSA#8 – Levee 37



Palatine Road TIF Fund

GL Acct #	Description	FY19-20	FY20-21	FY20-21	FY21-22	Comments
		Actual	Budget	Actual	Approved Budget	
FUND 18 - PALATINE ROAD TIF FUND						
18-100-3000	REAL ESTATE TAXES	159,725	100,000	108,735	80,000	Estimate based on historical data/trend
18-100-3800	INTEREST INCOME	568	200	199	-	
TIF - Pal Rd	FUND 18 REVENUE	160,294	100,200	108,935	80,000	
18-300-5100	PROFESSIONAL SERVICES	3,566	4,000	2,736	4,000	Based on historical data/trend
18-300-5101	AUDIT	2,000	2,100	2,161	2,100	Based on allocation of the City's annual audit
18-300-5102	FINANCIAL SERVICES	6,599	8,075	8,077	6,470	Based on allocation of Financial Services costs
18-500-7011	BUILDING IMPROVEMENTS	-	-	-	-	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
18-600-8090	INTERFUND TRANSFER OUT	-	-	-	-	
TIF - Pal Rd	FUND 18 EXPENSES	12,165	14,175	12,974	12,570	
TIF - Pal Rd	FUND 18 NET	148,129	86,025	95,961	67,430	

Special Service Areas (SSA)

SSA #1

Special Service Area #1 - Prospect Heights Sanitary District was established for the purpose of maintaining the sanitary sewer systems. The system, within SSA #1, has been consolidated into the City of Prospect Heights sanitary sewer system. The remaining Fund balance will be used for sanitary sewer improvements within the SSA #1 area.

GL Acct #	Description	FY19-20	FY20-21	FY20-21	FY21-22	Comments
		Actual	Budget	Actual	Approved Budget	
FUND 21 - SSA #1 FUND						
21-100-3000	REAL ESTATE TAXES	-	-	-	-	
21-100-3800	INTEREST INCOME	62	-	2	-	
SSA #1	FUND 21 REVENUE	62	-	2	-	
21-300-5100	PROFESSIONAL SERVICES	-	-	-	-	
21-300-8090	INTERFUND TRANSFER OUT	-	-	-	-	
SSA #1	FUND 21 EXPENSES	-	-	-	-	
SSA #1	FUND 21 NET	62	-	2	-	

Special Service Areas (SSA) (continued)

SSA #2

Special Service Area #2 – Wolf Mandel Sanitary District was established for the purpose of maintaining the sanitary sewer systems. The system, within SSA #2, has been consolidated into the City of Prospect Heights sanitary sewer system. The remaining Fund balance will be used for sanitary sewer improvements within the SSA #2 area.

GL Acct #	Description	FY19-20	FY20-21	FY20-21	FY21-22	Comments
		Actual	Budget	Actual	Approved Budget	
FUND 22 - SSA #2 FUND						
22-100-3000	REAL ESTATE TAXES	-	-	-	-	
22-100-3800	INTEREST INCOME	218	-	10	-	
SSA #2	FUND 22 REVENUE	218	-	10	-	
22-300-5100	PROFESSIONAL SERVICES	-	29,000	-	29,000	Expenses represent estimated ending fund balance to be used for capital improvements
SSA #2	FUND 22 EXPENSES	-	29,000	-	29,000	
SSA #2	FUND 22 NET	218	(29,000)	10	(29,000)	

Special Service Areas (SSA) (continued)

SSA #3

Special Service Area #3 - Country Gardens Sanitary District was established for the purpose of maintaining the sanitary sewer systems. The system, within SSA #3, has been consolidated into the City of Prospect Heights sanitary sewer system. The remaining Fund balance will be used for sanitary sewer improvements within the SSA #3 area.

GL Acct #	Description	FY19-20	FY20-21	FY20-21	FY21-22	Comments
		Actual	Budget	Actual	Approved Budget	
FUND 23 - SSA #3 FUND						
23-100-3000	REAL ESTATE TAXES	-	-	-	-	
23-100-3800	INTEREST INCOME	1,338	-	68	-	
SSA #3	FUND 23 REVENUE	1,338	-	68	-	
23-300-5100	PROFESSIONAL SERVICES	-	320,000	-	320,000	Expenses represent estimated ending fund balance to be used for capital improvements
SSA #3	FUND 23 EXPENSES	-	320,000	-	320,000	
SSA #3	FUND 23 NET	1,338	(320,000)	68	(320,000)	

Special Service Areas (SSA) (continued)

SSA #4

Special Service Area #4 - Pinecrest Sanitary District was established for the purpose of maintaining the sanitary sewer systems. The system, within SSA #4, has been consolidated into the City of Prospect Heights sanitary sewer system. The remaining Fund balance will be used for sanitary sewer improvements within the SSA #4 area.

GL Acct #	Description	FY19-20	FY20-21	FY20-21	FY21-22	Comments
		Actual	Budget	Actual	Approved Budget	
FUND 24 - SSA #4 FUND						
24-100-3000	REAL ESTATE TAXES	-	-	-	-	
24-100-3800	INTEREST INCOME	184	-	9	-	
SSA #4	FUND 24 REVENUE	184	-	9	-	
24-300-5100	PROFESSIONAL SERVICES	-	29,000	-	29,000	Expenses represent estimated ending fund balance to be used for capital improvements
SSA #4	FUND 24 EXPENSES	-	29,000	-	29,000	
SSA #4	FUND 24 NET	184	(29,000)	9	(29,000)	

Special Service Areas (SSA) (continued)

SSA #5

Special Service Area #5 - Palatine/Willow Stormwater was established for the purpose of storm water management.

GL Acct #	Description	FY19-20	FY20-21	FY20-21	FY21-22	Comments
		Actual	Budget	Actual	Approved Budget	
FUND 25 - SSA #5 FUND						
25-100-3000	REAL ESTATE TAXES	23,635	25,000	26,668	27,300	Per approved 2020 proposed tax levy
25-100-3800	INTEREST INCOME	491	500	28	-	
SSA #5	FUND 25 REVENUE	24,126	25,500	26,697	27,300	
25-300-5050	SYSTEM MAINTENANCE	4,572	6,000	12,136	6,000	Area structure repairs
25-300-5100	PROFESSIONAL SERVICES	-	10,000	8,426	3,000	Contracted pump maintenance, structure replacements and rehab
25-300-5500	LIABILITY INSURANCE	766	1,000	875	3,700	
25-300-7053	DRAINAGE IMPROVEMENTS	-	-	-	-	Eastside Stormwater Improvement to begin in FY26 per City Capital Improvement Plan FY22-26
SSA #5	FUND 25 EXPENSES	5,338	17,000	21,437	12,700	
SSA #5	FUND 25 NET	18,788	8,500	5,260	14,600	

Special Service Areas (SSA) (continued)

SSA #8

Special Service Area #8 (SSA #8) was established for the acquisition of necessary land rights, and the construction, maintenance and operation of Levee 37, and related flood control measures which benefit the proposed area.

GL Acct #	Description	FY19-20	FY20-21	FY20-21	FY21-22	Comments
		Actual	Budget	Actual	Approved Budget	
FUND 28 - SSA #8 FUND						
28-100-3000	REAL ESTATE TAXES	126,294	132,000	140,445	140,000	Per approved 2020 proposed tax levy
28-100-3800	INTEREST INCOME	1,398	1,000	103	-	
SSA #8	FUND 28 REVENUE	127,692	133,000	140,548	140,000	
28-300-5050	SYSTEM MAINTENANCE	-	-	-	-	
28-300-5100	PROFESSIONAL SERVICES	10,865	8,000	10,592	12,000	Annual pump meg testing (\$3k), repairs (\$4k), crane rental and wall repairs
28-300-5500	LIABILITY INSURANCE	1,146	1,150	875	3,700	
28-300-5710	OPERATING SUPPLIES	-	1,000	94	1,000	
28-300-7020	EQUIPMENT	-	5,000	-	5,000	Wear parts, gauge replacement, sluice gate ramp
SSA #8	FUND 28 EXPENSE	12,011	15,150	11,561	21,700	
SSA #8	FUND 28 NET	115,681	117,850	128,987	118,300	

Section 7

Capital Improvement Fund

- Capital Improvement Fund



Capital Improvement Fund

The Fund includes the costs associated with planned capital improvements for the City of Prospect Heights. These improvements include equipment, vehicles, street resurfacing sidewalks and drainage improvements. Capital improvement costs are considered those in excess of \$10,000. For more detailed information, see Section 12.

GL Acct #	Description	FY19-20	FY20-21	FY20-21	FY21-22	Comments
		Actual	Budget	Actual	Approved Budget	
FUND 30 - CAPITAL PROJECTS FUND						
30-115-3200	GRANT REVENUE	-	-	-	-	
30-200-3990	INTERFUND TRANSFER IN	250,000	-	-	85,000	Solid Waste Fund transfer for Capital Improvements
FUND 30 REVENUE		250,000	-	-	85,000	
30-550-7020	EQUIPMENT - PW	117,516	112,000	-	65,000	Sidewalk Plow / Universal machine 21/22
30-550-7021	EQUIPMENT - INFO TECH	17,430	-	-	-	
30-550-7040	VEHICLES - PS	67,818	-	36,075	-	
30-550-7048	STREETS-TOURISM-APPLE DR	4,753	-	-	-	
30-550-7049	STREETS-TOURISM-WINKELMAN	8,734	-	-	-	
30-550-7050	STREET RESURFACING	11,279	289,000	62,550	79,000	Per FY21-22 Capital Improvement Plan
30-550-7051	ROAD PROGRAM - 2018	2,249	-	-	-	
30-550-7060	SIDEWALKS	110,430	55,000	150,458	50,640	Per FY21-22 Capital Improvement Plan
30-550-7063	DRAINAGE IMPROVEMENTS	106,740	241,000	47,082	3,231,000	Per FY21-22 Capital Improvement Plan
30-550-7064	DRAINAGE IMPR-WILLOW RD	9,604	-	18,440	-	
30-550-7065	DRAINAGE IMPR-ARLINGTON	-	-	849	-	
Capital	FUND 30 EXPENSE	456,553	697,000	315,454	3,425,640	
Capital	FUND 30 NET	(206,553)	(697,000)	(315,454)	(3,340,640)	

Section 8

Debt Service Funds

- Road Construction
- SSA #6



Debt Funds

Road Construction Debt Fund

The Fund includes the interest and principle related to the G.O. Debt Certificate 2011A and G.O. Debt Certificate 2012 & 2013

GL Acct #	Description	FY19-20 Actual	FY20-21 Budget	FY21-22		Comments
				FY20-21 Actual	Approved Budget	
FUND 41 ROAD CONSTRUCTION DEBT FUND						
41-100-3000	REAL ESTATE TAXES	1,291,939	1,309,000	1,223,357	1,312,660	Per approved 2020 proposed tax levy
41-100-3800	INTEREST INCOME	3,563	5,000	274	2,000	
Rd Constr Debt	FUND 41 REVENUE	1,295,502	1,314,000	1,223,631	1,314,660	
41-300-5101	AUDIT & ACCTG	-	1,500	2,645	3,000	
41-300-5430	BANK FEES	1,100	1,000	1,450	1,200	
41-400-6000	PRINCIPAL	1,050,000	1,080,000	5,870,000	1,110,000	Debt service requirement per repayment schedule
41-400-6010	INTEREST	255,235	229,360	237,700	202,660	Debt service requirement per repayment schedule
41-400-6120	BOND ISSUANCE COSTS	-	-	56,738	-	Debt service requirement per repayment schedule
41-400-6125	BOND PROCEEDS	-	-	(4,195,000)	-	Debt service requirement per repayment schedule
41-400-6126	BOND PROCEEDS DISCOUNT	-	-	(689,654)	-	Debt service requirement per repayment schedule
41-400-6127	BOND PROCEEDS DISCOUNT	-	-	27,220	-	Debt service requirement per repayment schedule
Rd Constr Debt	FUND 41 EXPENSES	1,306,335	1,311,860	1,311,099	1,316,860	
Rd Constr Debt	FUND 41 NET	(10,833)	2,140	(87,468)	(2,200)	

Debt Funds (continued)

SSA #6 Debt Fund

The Fund includes the interest and principle related to the Special Service Area #6 Bonds, Series 2009.

GL Acct #	Description	FY19-20	FY20-21	FY20-21	FY21-22	Comments
		Actual	Budget	Actual	Approved Budget	
FUND 46 - SSA #6 DEBT FUND						
46-100-3000	REAL ESTATE TAXES	209,151	212,000	211,830	218,570	Per approved 2020 proposed tax levy
46-100-3800	INTEREST INCOME	961	500	33	1,000	
46-160-3899	MISCELLANEOUS INCOME	-	-	-		
SSA #6	FUND 46 REVENUE	210,112	212,500	211,863	219,570	
46-300-5430	BANK FEES	-	-	550	550	Debt service requirement per repayment schedule
46-400-6000	PRINCIPAL	150,000	160,000	160,000	170,000	Debt service requirement per repayment schedule
46-400-6010	INTEREST	67,513	52,490	52,490	48,750	Debt service requirement per repayment schedule
SSA #6	FUND 46 EXPENSES	217,513	212,490	213,040	219,300	
SSA #6	FUND 46 NET	(7,401)	10	(1,177)	270	

Section 9

Enterprise Funds

- Water Fund
- Parking Fund
- Sanitary Sewer Fund



Enterprise Funds

Water Fund

The Water Fund accounts for the provision of potable water services to the residents of the City. All activities necessary to provide such services are accounted for in this fund, including administration, operations, maintenance, depreciation expense, financing, and billing and collection.

Water Fund Budget Detail

GL Acct #	Description	FY19-20	FY20-21	FY20-21	FY21-22	Comments
		Actual	Budget	Actual	Approved Budget	
FUND 51 - WATER FUND						
51-100-3800	INTEREST INCOME	33,207	25,000	3,472	5,000	Projected conservatively based on historical data
51-100-3880	WATER SALES	269,719	264,000	292,373	264,000	40,500,000 gals @ \$6.51/1000 gallons
51-100-3881	WATER DELIVERY CHARGE	384,370	395,000	385,346	395,000	1090 customer meters x \$30.20/month per water study
51-100-3882	WATER INFRASTRUCTURE RESERVE	151,052	150,000	151,175	152,000	1090 customers x \$12/month per water study
51-100-3883	WATER DEBT RETIREMENT CHARGE	76,647	76,000	76,704	76,000	1090 customers x \$6.51/month per water study
51-100-3885	PENALTY	2,477	2,500	5,811	3,000	Projected based on historical data
51-100-3899	MISCELLANEOUS INCOME	-	-	-	-	
Water	FUND 51 REVENUE	917,472	912,500	914,881	895,000	
51-300-4000	WAGES	76,174	83,000	82,827	78,000	1 fulltime employee and administrative time (increase of 2.75%)
51-300-4010	OVERTIME	9,515	10,000	40	10,000	
51-300-4100	HEALTH INSURANCE	39,094	29,000	28,537	29,000	Based on current premiums for Water department staff (1 FT, 1 PT)
51-300-4110	LIFE INSURANCE	124	150	285	100	Based on current premiums for Water department staff (1 FT, 1 PT)
51-300-4200	SOCIAL SECURITY	4,750	5,800	4,843	6,000	Based on budgeted wages at 6.2%
51-300-4210	MEDICARE	1,111	1,350	1,133	1,300	Based on budgeted wages at 1.45%
51-300-4220	IMRF	33,900	13,500	(10,814)	12,500	Represents decrease in employer IMRF rate of approximately 2%
51-300-5000	BUILDING MAINTENANCE	695	6,000	244	15,000	Add Insulation, HVAC repair, exterior siding/soffit replacement to stop leaking.
51-300-5050	SYSTEM MAINTENANCE	24,477	46,000	6,588	46,000	Repair an estimated 6 water main breaks at \$1200 each, 8 buffalo box repairs at \$200 each, valve/pipe repairs \$25k, Failed section replacements and restoral- replace two valves 18k

Water Fund Budget Detail (continued)

GL Acct #	Description	FY19-20	FY20-21	FY20-21	FY21-22	Comments
		Actual	Budget	Actual	Approved Budget	
51-300-5100	PROFESSIONAL SERVICES	49,437	50,000	18,111	50,000	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	4,000	4,100	4,193	3,230	Allocation of the City's annual audit fees
51-300-5102	FINANCIAL SERVICES	36,293	43,000	43,077	38,817	Based on allocation of Financial Services costs
51-300-5200	POSTAGE	2,800	3,200	-	3,200	
51-300-5221	PRINTING	406	400	-	-	Printing of new Boil Order door hangers and other water info
51-300-5222	LEGAL NOTICES	-	-	-	-	This account is no longer in use
51-300-5310	MEMBERSHIPS	450	1,500	361	1,500	AWWA, IRWA, etc
51-300-5330	TRAINING	1,391	4,500	483	4,500	Water operator training, continuing education and additional training for back-up operator- most canceled due to covid
51-300-5410	UTILITIES	12,876	15,000	14,908	15,000	Includes Constellation Energy, Nicor, ComEd and Verizon charges
51-300-5412	WATER	246,878	263,000	254,758	285,000	Based on historical Illinois American Water charges plus 5%
51-300-5430	CREDIT CARD & BANK CHARGES	14,350	15,000	17,031	15,000	Includes credit card processing fees from Paymentech and Xpress Bill Pay for online credit card payments
51-300-5500	LIABILITY INSURANCE	25,658	26,000	26,248	27,740	Allocation of the City's liability insurance premium
51-300-5530	WORKERS COMPENSATION INSURANCE	2,828	2,900	3,007	3,900	Allocation of the City's workman's comp insurance premium
51-300-5634	STONE AND CONCRETE	3,146	4,000	390	4,000	Backfill and restoral of main breaks / concrete replacement

Water Fund Budget Detail (continued)

GL Acct #	Description	FY19-20	FY20-21	FY20-21	FY21-22	Comments
		Actual	Budget	Actual	Approved Budget	
51-300-5661	METERS	4,054	2,500	1,623	3,000	Replacement of defective water meters 8 x \$350 and 2 x \$400
51-300-5710	OPERATING SUPPLIES	392	-	-	-	Do not use this account
51-300-5750	CHEMICALS	282	500	746	500	Chlorine purchases every other year
51-300-5751	GASOLINE	877	1,000	782	1,000	Annual gasoline provision
51-300-5970	REFUNDS	6,549	5,000	-	-	Annual refunds provision
51-400-6000	PRINCIPAL	-	60,000	-	65,000	Principal payment on outstanding debt - final payment due in 2025
51-400-6010	INTEREST	18,006	16,390	17,875	13,750	Interest payment on outstanding debt - final payment due in 2025
51-500-7020	EQUIPMENT	629	10,000	-	16,400	Portable compressor, hydrant flush head, environmental safety monitors and lab equipment (\$10k) plus new server and phone system upgrade (\$6.4k)
51-600-8000	DEPRECIATION	120,331	140,000	120,331	135,000	Annual depreciation provision
Water	FUND 51 EXPENSES	741,472	862,790	637,606	884,437	
Water	FUND 51 NET	176,000	49,710	277,275	10,563	

Parking Fund

The Parking Fund was established as an enterprise fund to track the revenues and expenses associated with operating and maintaining the Metra parking lot located on Wolf Road. Expenses recorded in the Parking Fund include supplies, maintenance, insurance, depreciation, utilities, reimbursement to the General Fund for staffing (accounting, public works, pay box collections, etc.), and the Commonwealth Edison lease for the land that the parking lot was constructed on.

Due to its low utilization rate, the Parking Fund continues to be unable to support its related costs of operation. The City cannot continue to subsidize this operation or future large-scale maintenance; therefore, the City will continue working with both Metra regarding the future of the lot and with ComEd to contain any property lease increases.

GL Acct #	Description	FY19-20	FY20-21	FY20-21	FY21-22	Comments
		Actual	Budget	Actual	Approved Budget	
FUND 52 - PARKING FUND						
52-100-3330	PARKING FEES	56,347	65,000	106	10,000	
52-100-3800	INTEREST INCOME	-	-	-	-	
52-200-3990	INTERFUND TRANSFER IN	68,000	55,000	55,000	105,000	Transfer in from General Fund for current year operations
Parking	FUND 52 REVENUE	124,347	120,000	55,106	115,000	
52-300-4001	ALLOCATED WAGES & BENEFITS	45,000	45,000	45,000	45,000	Approximate wages and benefits for 1/2 FT employee (increase 2.75%)
52-300-5100	PROFESSIONAL SERVICES	-	5,000	4,350	3,000	fire alarm test/repair, hvac work, contracted out services
52-300-5410	UTILITIES	8,446	7,500	6,339	7,500	Includes Constellation Energy and Nicor charges for PW facilities
52-300-5500	LIABILITY INSURANCE	-	9,000	8,749	2,000	Metra parking lot minimally used, increase in remote working so less travel
52-300-5511	FACILITY RENT	18,000	18,000	18,000	18,000	Per agreement, \$18k until 2023, \$20850 thru 2028, TBD thereafter
52-300-5632	ICE CONTROL MAINTENANCE	994	2,000	-	2,000	Parking lot salt and bag salt for sidewalks and stairways and snow blower parts.
52-300-5710	OPERATING SUPPLIES	642	1,000	360	1,000	Paper towels, toilet paper, cleaning supplies, sign repair/replacement, plumbing parts, light bulbs
52-300-5970	REFUNDS	360	250	60	250	
52-600-8000	DEPRECIATION	32,136	32,000	32,136	36,000	Annual depreciation provision
Parking	FUND 52 EXPENSES	105,578	119,750	114,995	114,750	
Parking	FUND 52 NET	18,769	250	(59,889)	250	

Sanitary Sewer Fund

In 1967, the Old Town Sanitary District was formed in unincorporated Cook County to find a solution for outdated septic systems and well contamination serving most of Prospect Heights and small portions of Arlington Heights, Mount Prospect and Wheeling. In 2018, the Old Town Sanitary District expired and the sewer services were absorbed into the City's operations. The City bills the sanitary sewer users \$60 per quarter beginning in 2018.

GL Acct #	Description	FY19-20	FY20-21	FY20-21	FY21-22	Comments
		Actual	Budget	Actual	Approved Budget	
FUND 53 - SEWER FUND						
53-100-3800	INTEREST INCOME	958	-	795	1,000	Based on historical data/trend
53-100-3801	INTEREST INCOME	-	-	274	1,000	
53-100-3884	SANITARY SEWER CHARGES	800,500	800,000	813,034	800,000	Based on historical data/trend
53-100-3885	PENALTY	9,471	7,500	7,088	5,000	
53-100-3899	OTHER INCOME	-	-	-		
Sewer	FUND 53 REVENUE	810,929	807,500	821,192	807,000	
53-300-4000	WAGES	60,738	62,000	58,441	62,000	Includes one FT employee and 25% administrative staff
53-300-4100	HEALTH INSURANCE	11,508	10,000	10,000	28,000	Based on current premiums for Sewer department staff (1 FT, 1 PT)
53-300-4110	LIFE INSURANCE	-	150	150	100	Based on current premiums for Sewer department staff (1 FT, 1 PT)
53-300-4200	SOCIAL SECURITY	3,729	4,000	3,929	4,000	Based on budgeted wages at 6.2%
53-300-4210	MEDICARE	872	900	919	900	Based on budgeted wages at 1.45%
53-300-4220	IMRF	(877)	9,200	(2,009)	8,500	Represents decrease in employer IMRF rate of approximately 2%
53-300-5050	SYSTEM MAINTENANCE	2,500	50,000	14,580	50,000	Sewer pipe and connections- 4 dig+fix locations, required upgrade of sewer suction system/VAC

Sanitary Sewer Fund (continued)

GL Acct #	Description	FY21-22				Comments
		FY19-20 Actual	FY20-21 Budget	FY20-21 Actual	Approved Budget	
53-300-5100	PROFESSIONAL SERVICES	22,937	40,000	13,759	40,000	Consulting inspector (\$17k = \$9k+ per inspection fee) + Xpress Billpay, MWRD Infiltration and Inflow Compliance
53-300-5101	AUDIT	4,000	4,100	4,193	9,690	Allocation of the City's annual audit fees
53-300-5102	FINANCIAL SERVICES	36,293	43,000	43,077	77,634	Based on allocation of Financial Services costs
53-300-5200	POSTAGE	1,400	1,500	3,949	1,500	
53-300-5221	PRINTING	738	1,500	-	1,500	
53-300-5330	TRAINING	945	2,000	-	2,000	Most cancelled due to covid, anticipate trainings in FY22
53-300-5500	LIABILITY INSURANCE	5,837	51,000	52,496	46,210	Based on allocation of City's general liability premium
53-300-5530	WORKER'S COMP INSURANCE	707	725	752	1,600	Allocation of the City's liability insurance premium
53-300-5999	MISCELLANEOUS EXPENSE	-	-	-	-	
53-500-7020	EQUIPMENT	-	-	-	6,400	Includes new server, license renewals, battery backup system and phone system upgrade
53-500-7051	SYSTEM IMPROVEMENTS	0	482,525	1,986	330,000	Per FY21-22 Capital Improvement Plan
Sewer	FUND 53 EXPENSES	151,327	762,600	206,221	670,034	
Sewer	FUND 53 NET	659,602	44,900	614,970	136,966	

Section 10

Fiduciary Funds

- Police Pension Fund



Police Pension fund

The Police Pension Fund provides retirement, disability and survivor benefits for all sworn police personnel. The defined benefit plan is in conformance with Illinois State Statutes under the oversight of the Illinois Division of Insurance. Standards have been established regarding investment returns and salary increases in order to actuarially determine annual employer contribution levels.

Revenues:

- The City has budgeted for a contribution amount of \$1,268,854 based upon actuarial assumptions. Approximately 44% or \$552,500 of the City's contribution will be funded by police pension property tax receipts, with the balance provided by other General Fund revenues.
- Police officers contribute 9.91% of their base wage and any longevity pay to their pension

Expenses:

- The disability expenses include the officers that have claimed and been approved for disability.
- The pension payments are for the City's retirees from the police department.

GL Acct #	Description	FY19-20	FY20-21	FY20-21	FY21-22	Comments
		Actual	Budget	Actual	Approved Budget	
FUND 71 - POLICE PENSION FUND						
71-100-3000	REAL ESTATE TAXES	350,889	396,326	338,131	522,500	Per approved tax levy
71-100-3800	INTEREST INCOME	364,306	150,000	284,622	100,000	Conservative estimate based on current market fluctuations
71-100-3801	NET APPRECIATION - FV INV	(423,761)	250,000	4,681,369	800,000	Conservative estimate based on current market fluctuations
71-100-3860	CITY CONTRIBUTION	634,496	658,882	658,882	716,354	Based on actuarial valuation
71-100-3861	EMPLOYEE CONTRIBUTION	210,549	240,000	215,081	217,500	Based on actuarial valuation
71-100-3899	MISCELLANEOUS INCOME	-	-	-	-	
Police Pension	FUND 71 REVENUE	1,136,479	1,695,208	6,178,085	2,356,354	

Police Pension Fund (continued)

GL Acct #	Description	FY19-20	FY20-21	FY20-21	FY21-22	Comments
		Actual	Budget	Actual	Approved Budget	
71-300-4232	DISABILITY BENEFITS	-	132,000	131,779	133,100	Projected costs for FY21 disbursements
71-300-4233	PENSION PAYMENTS	1,045,781	947,000	1,034,909	1,075,200	projected costs for FY21 reimbursements
71-300-5102	ADMINISTRATION	32,954	47,600	39,645	40,000	Includes professional services, filing and conference fees
71-300-5107	INVESTMENT EXPENSE	37,771	25,000	40,282	25,000	Annual cost for pension fund investment advisors
Police Pension	FUND 71 EXPENSES	1,116,507	1,151,600	1,246,615	1,273,300	
Police Pension	FUND 71 NET	19,972	543,608	4,931,470	1,083,054	

Section 11

Other Financial Information

- Schedule of Salaries and Benefits
- Capital Improvement Plan



Schedule Of Salaries And Wages

City of Prospect Heights								
Illinois Public Act 97-0609								
For Fiscal Year May 1, 2021 through April 30, 2022								
Position	Salary	Longevity Pay	Stipend & Specialty Pay	Life Insurance	Health/Dental Insurance	Total Compensation	Vacation Days Accrued/Year	Sick Days Accrued/Year
Total Compensation Exceeding \$150,000								
Chief of Police	\$ 149,512.59	\$ 2,200.00	\$ -	\$ 99.00	\$ 29,516.40	\$ 181,327.99	25	12
City Administrator	\$ 170,210.25	\$ 275.00	\$ -	\$ 99.00	\$ 9,892.80	\$ 180,477.05	20	12
Deputy Chief of Police	\$ 132,843.83	\$ 2,200.00	\$ -	\$ 99.00	\$ 21,221.14	\$ 156,363.97	25	12
Police Sergeant	\$ 121,356.93	\$ 1,100.00	\$ -	\$ 99.00	\$ 29,516.40	\$ 152,072.33	25	12
Public Works Director	\$ 120,525.75	\$ -	\$ -	\$ 99.00	\$ 29,516.40	\$ 150,141.15	15	12
Total Compensation Exceeding \$75,000								
Building & Zoning Director	\$ 134,994.22	\$ 275.00	\$ -	\$ 99.00	\$ 9,892.80	\$ 145,261.02	15	12
Police Sergeant	\$ 116,105.58	\$ 1,100.00	\$ 1,000.00	\$ 99.00	\$ 16,814.09	\$ 135,118.67	25	12
Police Officer	\$ 99,591.78	\$ 275.00	\$ 3,600.00	\$ 99.00	\$ 29,516.40	\$ 133,082.18	15	12
Police Officer	\$ 99,591.78	\$ 275.00	\$ 3,000.00	\$ 99.00	\$ 29,516.40	\$ 132,482.18	15	12
Police Officer	\$ 99,591.78	\$ 275.00	\$ 3,000.00	\$ 99.00	\$ 29,516.40	\$ 132,482.18	15	12
Police Sergeant	\$ 112,343.82	\$ 550.00	\$ 600.00	\$ 99.00	\$ 16,814.09	\$ 130,406.91	18	12
Police Sergeant	\$ 108,710.58	\$ 275.00	\$ -	\$ 99.00	\$ 21,221.14	\$ 130,305.72	15	12
Police Sergeant	\$ 112,343.82	\$ 275.00	\$ -	\$ 99.00	\$ 16,814.09	\$ 129,531.91	15	12
Police Officer	\$ 99,591.78	\$ 275.00	\$ 3,000.00	\$ 99.00	\$ 9,892.80	\$ 112,858.58	15	12
Public Works Crew Leader	\$ 81,014.23	\$ 2,200.00	\$ -	\$ 99.00	\$ 26,820.00	\$ 110,133.23	25	12
Police Officer	\$ 93,058.68	\$ 275.00	\$ -	\$ 99.00	\$ 9,892.80	\$ 103,325.48	10	12
Asst Building & Zoning Director	\$ 79,777.21	\$ -	\$ -	\$ 99.00	\$ 21,221.14	\$ 101,097.35	15	12
Public Works Maintenance Worker	\$ 72,481.91	\$ 1,100.00	\$ -	\$ 99.00	\$ 26,820.00	\$ 100,500.91	25	12
Assistant City Administrator	\$ 88,974.14	\$ 275.00	\$ -	\$ 99.00	\$ 9,892.80	\$ 99,240.94	15	12
Police Officer	\$ 87,163.08	\$ 275.00	\$ 600.00	\$ 99.00	\$ 9,892.80	\$ 98,029.88	10	12
Police Officer	\$ 87,163.08	\$ 275.00	\$ -	\$ 99.00	\$ 9,892.80	\$ 97,429.88	10	12
Police Officer	\$ 73,422.66	\$ -	\$ 600.00	\$ 99.00	\$ 21,221.14	\$ 95,342.80	10	12
Police Officer	\$ 81,263.40	\$ -	\$ 3,000.00	\$ 99.00	\$ 9,892.80	\$ 94,255.20	10	12
Public Works Maintenance Worker	\$ 64,754.02	\$ 550.00	\$ -	\$ 99.00	\$ 26,820.00	\$ 92,223.02	18	12
Public Works Maintenance Worker	\$ 63,832.93	\$ 825.00	\$ -	\$ 99.00	\$ 26,820.00	\$ 91,576.93	20	12
Police Officer	\$ 75,950.22	\$ -	\$ 3,000.00	\$ 99.00	\$ 9,892.80	\$ 88,942.02	10	12
Police Officer	\$ 75,950.22	\$ -	\$ -	\$ 99.00	\$ 9,892.80	\$ 85,942.02	10	12
Police Officer	\$ 75,950.22	\$ -	\$ -	\$ 99.00	\$ 9,892.80	\$ 85,942.02	10	12
Police Officer	\$ 73,422.66	\$ -	\$ -	\$ 99.00	\$ 9,892.80	\$ 83,414.46	10	12
Code Enforcement Officer	\$ 66,374.57	\$ 275.00	\$ -	\$ 99.00	\$ 16,814.09	\$ 83,562.66	15	12
Total	\$ 2,917,867.72	\$ 15,400.00	\$ 21,400.00	\$ 2,970.00	\$ 555,232.92	\$ 3,512,870.64		

Capital Improvement Plan Summary

CITY OF PROSPECT HEIGHTS							
CIP PLAN UPDATE THRU 4/30/22							
CITY OF PROSPECT HEIGHTS							
CAPITAL IMPROVEMENT PLAN SUMMARY							
		FY21-22	FY22-23	FY23-24	FY24-25	FY25-26	5yr Total
STREET RESURFACING PROJECT		\$ 800,315	\$ 50,000	\$ 50,000	\$ 658,000	\$ 50,000	\$ 1,608,315
DRAINAGE/STORMWATER IMPROVEMENTS		\$ 722,000	\$ 2,962,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 3,714,000
		\$ 3,550,000	\$ -	\$ -	\$ -	\$ -	\$ 3,550,000
SIDEWALKS		\$ 482,640	\$ 285,550	\$ 2,813,887	\$ 1,646,682	\$ -	\$ 5,228,759
STREET LIGHTING - TOURISM		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SEWER IMPROVEMENTS		\$ 330,000	\$ 290,000	\$ 290,000	\$ 290,000	\$ 290,000	\$ 1,490,000
VEHICLES/EQUIPMENT - PUBLIC SAFETY		\$ 65,000	\$ -	\$ 425,000	\$ -	\$ -	\$ 490,000
		\$ 5,949,955	\$ 3,587,550	\$ 3,588,887	\$ 2,604,682	\$ 350,000	\$ 16,081,074
PROPOSED FUNDING SOURCES							
Possible TBD Grant Awards		\$ 1,876,168	\$ 2,867,550	\$ 2,348,854	\$ 1,384,332	\$ -	\$ 8,476,904
Fund 11	MFT Fund	\$ 320,000	\$ -	\$ -	\$ 408,000	\$ -	\$ 728,000
Fund 13	Tourism	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund 30	Capital Fund	\$ 3,423,787	\$ 430,000	\$ 525,033	\$ 522,350	\$ 60,000	\$ 4,961,170
Fund 51	Water Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund 53	Sewer Fund	\$ 330,000	\$ 290,000	\$ 715,000	\$ 290,000	\$ 290,000	\$ 1,915,000
		\$ 5,949,955	\$ 3,587,550	\$ 3,588,887	\$ 2,604,682	\$ 350,000	\$ 16,081,074

Capital Improvement Plan Summary(continued)

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		\$ 250,000
4.30.21	Transfer in from General Fund		\$ -
4.30.20	Total Receipts		\$ 8,200,743
4.30.18	Fiscal Year Costs Incurred		\$ -
4.30.19	Fiscal Year Costs Incurred		\$ 1,705,995
4.30.20	Fiscal Year Costs Incurred		\$ 456,552
4.30.21	Projected costs budgeted		\$ 365,000
4.30.21	Projected Total disbursements		\$ 2,527,547

Capital Fund Requirements		FY21-22	FY22-23	FY23-24	FY24-25	FY25-26	Total
Possible TBD Grant Awards		\$ 1,876,168	\$ 2,867,550	\$ 2,348,854	\$ 1,384,332	\$ -	\$ 8,476,904
Capital Fund		\$ 3,423,787	\$ 430,000	\$ 525,033	\$ 522,350	\$ 60,000	\$ 4,961,170
Projected Capital Expenditures		\$ 5,299,955	\$ 3,297,550	\$ 2,873,887	\$ 1,906,682	\$ 60,000	\$ 13,438,074
Remaining Funds - with 100% Grant awards	\$ 5,673,196	\$ 2,249,409	\$ 1,819,409	\$ 1,294,376	\$ 772,026	\$ 712,026	
Remaining Funds - no Grant awards	\$ 5,673,196	\$ 373,241	\$ (2,924,309)	\$ (5,798,196)	\$ (7,704,878)	\$ (7,764,878)	
	4.30.21	4.30.22	4.30.23	4.30.24	4.30.25	4.30.26	

Capital Improvement Plan Summary(continued)

**CITY OF PROSPECT HEIGHTS
Capital Improvements Plan, FY22-FY26**

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.

STREET RESURFACING PROJECTS	Alternate Funding Source	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26	5yr Total
Seminole/Old Willow Phase 3 - City	City	\$ 77,147					\$ 77,147
Seminole/Old Willow Phase 3 - Mt. Prospect	Reimbursement	\$ 167,000					\$ 167,000
Seminole/Old Willow Phase 3 - Grant	STP Grant 75/25	\$ 556,168					\$ 556,168
Various Street Resurfacing Construction	MFT				\$ 408,000		\$ 408,000
General Street Maintenance	City	\$ -	\$ 50,000	\$ 50,000	\$ 250,000	\$ 50,000	\$ 400,000
Total Street Resurfacing Projects		\$ 800,315	\$ 50,000	\$ 50,000	\$ 658,000	\$ 50,000	\$ 1,608,315

Capital Improvement Plan Summary(continued)

DRAINAGE IMPROVEMENTS	Alternate Funding Source	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26	5yr Total
14-371 5F Flood Control Willow Rd Land Acq	City	\$75,000					\$ 75,000
14-371 5F Flood Control Willow Rd Design	City	\$250,000					\$ 250,000
14-371 5F Flood Control Willow Rd Construction	City		\$335,000				\$ 335,000
14-371 5F Flood Control Willow Rd Construction	CCDOH		\$817,000				\$ 817,000
14-371 5F Flood Control Willow Rd Construction	MWRD		\$1,800,000				\$ 1,800,000
214 S Wheeling Property Acquisition	City	\$16,000					\$ 16,000
214 S Wheeling Property Acquisition	MWRD	\$371,000					\$ 371,000
General Engineering	City	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$ 50,000
Total Drainage Improvement Projects		\$ 722,000	\$ 2,962,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 3,714,000

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,

STORMWATER PROJECTS		FY21-22	FY22-23	FY23-24	FY24-25	FY25-26	5yr Total
Arlington Countryside - Ph 3 - Constr Engr	City	\$90,000					\$ 90,000
Arlington Countryside - Construction	City	\$2,790,000					\$ 2,790,000
	State of Illinois	\$410,000					\$ 410,000
Arlington Countryside - Construction	Grant Rep. Walke	\$260,000					\$ 260,000
Total Stormwater Improvement Projects		\$ 3,550,000	\$ -	\$ -	\$ -	\$ -	\$ 3,550,000

Capital Improvement Plan Summary(continued)

SIDEWALKS		FY21-22	FY22-23	FY23-24	FY24-25	FY25-26	5yr Total
Schoenbeck (Local) - Construction	MFT	\$269,000					\$ 269,000
Schoenbeck (Local) - Constr Engineering	MFT	\$51,000					\$ 51,000
Wolf Rd North Sidewalk Ph 2	City	\$22,640					\$ 22,640
Wolf Rd North Sidewalk Ph 2	IL Transp Enhance Pgm		\$90,550				\$ 90,550
Wolf Road North Ph 3 (incl CE) Constuction	City			\$201,683			\$ 201,683
Wolf Road North Ph 3 (no CE) Constuction	County			\$80,000			\$ 80,000
Wolf Road North ITEP (incl CE) Construction	IL Transp Enhance Pgm			\$1,126,734			\$ 1,126,734
Wolf Road South Phase 2	City		\$10,000	\$12,350			\$ 22,350
Wolf Road South Phase 2	RTA		\$10,000	\$12,350			\$ 22,350
Wolf Road South Phase 2	CMAQ		\$50,000	\$128,770			\$ 178,770
Wolf Road South Construction Ph 3	City				\$262,350		\$ 262,350
Wolf Road South Construction Ph 3	RTA				\$67,000		\$ 67,000
Wolf Road South Construction Ph 3	CMAQ				\$1,317,332		\$ 1,317,332
Camp McDonald Phase 1	City	\$28,000					\$ 28,000
Camp McDonald Phase 1	Invest in Cook	\$112,000					\$ 112,000
Camp McDonald Phase 2	City		\$25,000				\$ 25,000
Camp McDonald Phase 2	ITEP Grant?		\$100,000				\$ 100,000
Camp McDonald Ph 3 Construction -incl Constr Eng	City			\$251,000			\$ 251,000
Camp McDonald Ph 3 Construction	ITEP Grant?			\$1,001,000			\$ 1,001,000
Total Sidewalk Projects		\$ 482,640	\$ 285,550	\$ 2,813,887	\$ 1,646,682	\$ -	\$ 5,228,759

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.

Capital Improvement Plan Summary(continued)

SEWER SYSTEM							
Sewer Improvements		FY21-22	FY22-23	FY23-24	FY24-25	FY25-26	5yr Total
Design	Sewer Fund	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$ 100,000
Construction	Sewer Fund	\$245,000	\$245,000	\$245,000	\$245,000	\$245,000	\$ 1,225,000
Construction Engineering	Sewer Fund	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$ 25,000
Cleaning, televising sanitary sewers Ph 3	Sewer Fund	\$40,000					\$ 40,000
Contingency	Sewer Fund	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$ 100,000
Sewer Improvement Totals:		\$ 330,000	\$ 290,000	\$ 290,000	\$ 290,000	\$ 290,000	\$ 1,490,000

Sewer Televising & Mapping Project: Cleaning, televising and mapping of City sanitary sewers. This project entails

VEHICLES & EQUIPMENT							
Public Works Vehicle/Equipment		FY21-22	FY22-23	FY23-24	FY24-25	FY25-26	5yr Total
Sewer Truck (replace 1999)	Sewer Fund			\$425,000			\$ 425,000
Bobcat/attachments (sidewalk machine)	City	\$65,000					\$ 65,000
Building Service Van (replace 1ton and crane)	City						\$ -
Water Dept. Van (Replace 1999 pickup)	Water Fund						\$ -
Public Works Vehicle/Equipment Totals:		\$ 65,000	\$ -	\$ 425,000	\$ -		\$ 490,000

Vehicle and Equipment Replacement Project: The vehicle & equipment replacement program identifies upcoming