



2022-2023

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

City of Prospect Heights)
COUNTY OF COOK)

City Finance Director Certification

The Finance Director has prepared the attached Fiscal Year 2022-2023 Annual Budget for the City of Prospect Heights and hereby certifies that the estimated revenues/expenditures projected for Fiscal Year 2022-2023 are contained within the approved budget. I do hereby certify the estimated revenues contained within FY 2022-2023 of Prospect Heights Annual Budget to be a true estimate of revenues/expenditures for FY 2022-2023. Signed and certified this 2nd of May, 2022.

By: *Chris Graefen*
Chris Graefen, Finance Director
City of Prospect Heights

City of Prospect Heights)
COUNTY OF COOK)

City Clerk's Certificate

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.

I do further certify that Ordinance O-22-10, is a true and correct copy of the Ordinance passed and approved by the City Council of Prospect Heights on the 25th Day of April, 2022, a public record of the City of Prospect Heights, the original of which is in my custody.

In witness whereof, I do hereby set my hand and affix the corporate seal of the City of Prospect Heights on the 2nd day of May, 2022.

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



OFFICIAL SEAL

ORDINANCE NO. O-22-10

AN ORDINANCE ADOPTING THE ANNUAL BUDGET 2022-23

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 2022-23 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 2022-23 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: Quinn, Dash, Dolick, Cameron, Morgan-Adams

NAYS: None

ABSENT: None

PASSED AND APPROVED this 25th day of April, 2022

ATTEST:
(SEAL)

Karen Schultheis
Deputy Clerk Schultheis

Matthew Dolick
Acting Mayor Matthew Dolick



Published in pamphlet form April 26,

2022

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 2022-2023

Adopted Budget

May 1, 2022 – April 30, 2023

City Council

Matthew Dolick, Acting Mayor

Michelle Cameron, Alderman-Ward 1

Patrick Ludvigsen, Alderman-Ward 2

Wendy Morgan-Adams, Alderman-Ward 3

Danielle Dash, Alderman-Ward 4

City Clerk

Joanna Prisiajniouk

City Treasurer

Richard Tibbits

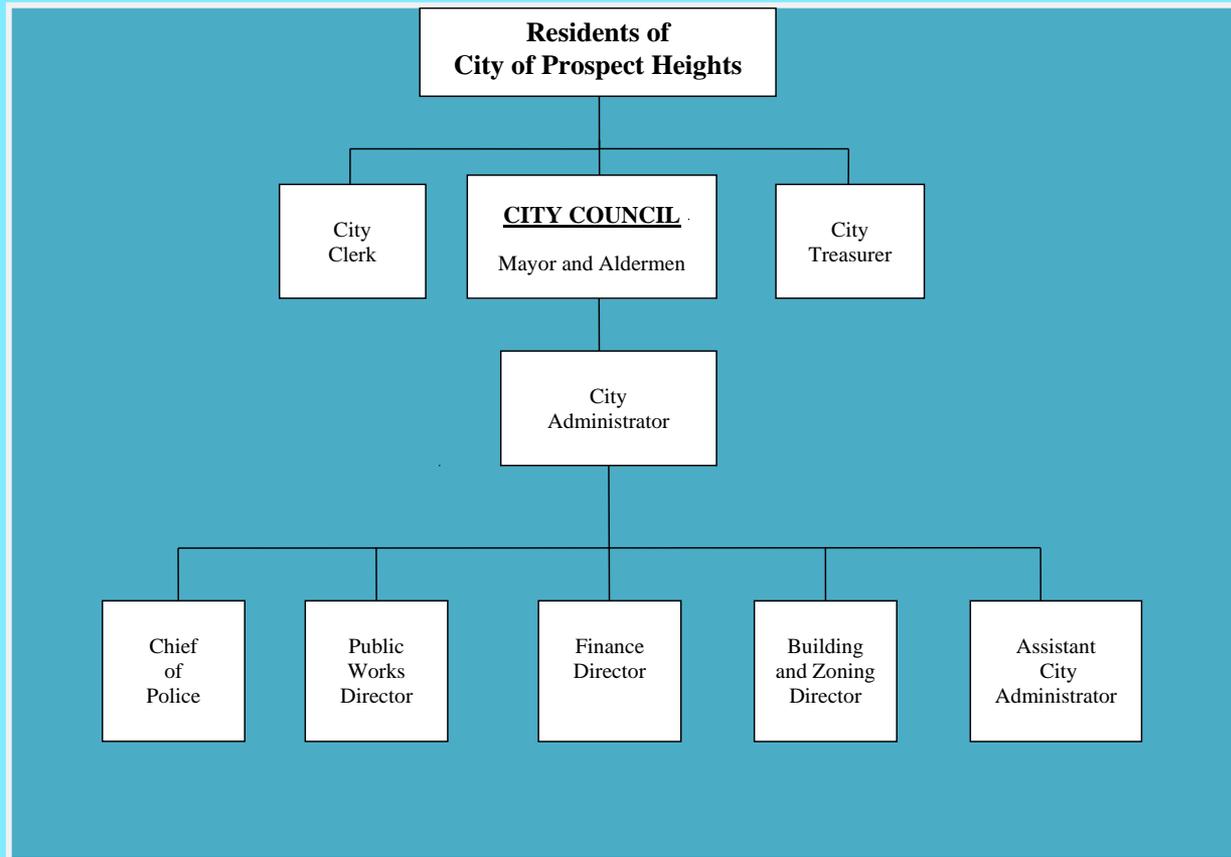
City Administrator

Joe Wade

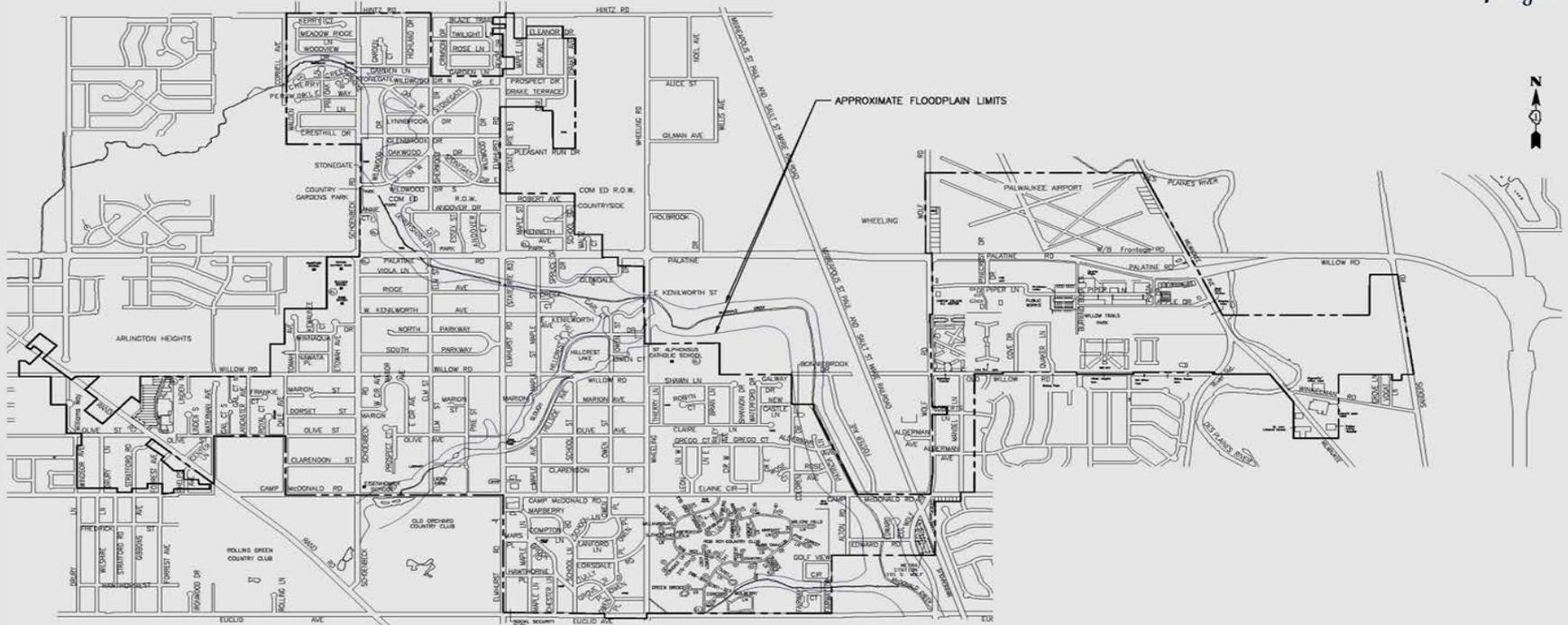
CITY OF PROSPECT HEIGHTS, ILLINOIS

Organizational Chart

April 30, 2022



CITY OF PROSPECT HEIGHTS

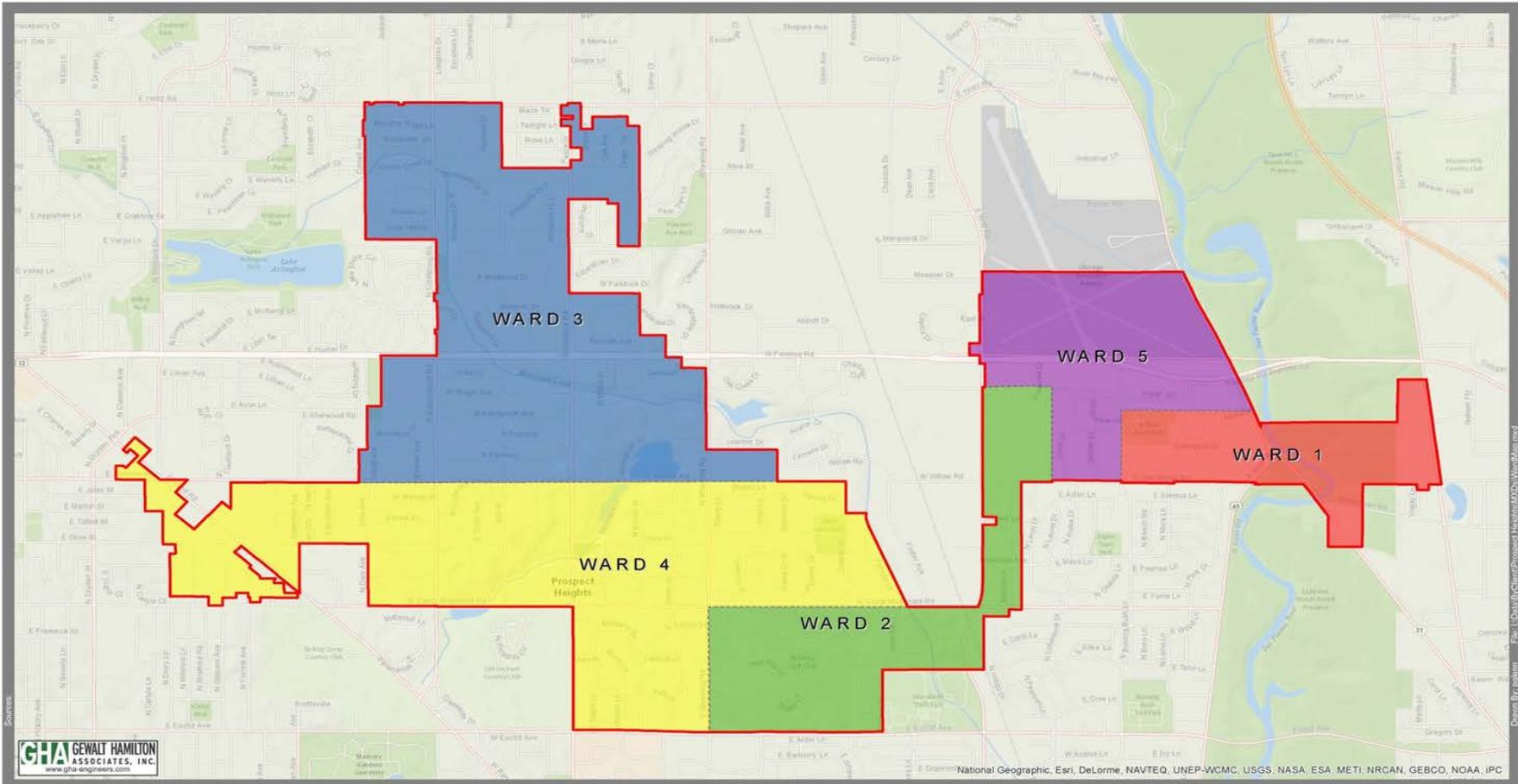


DESIGNED - BUS	REVISED -
DRAWN - LKS	REVISED -
CHECKED - JLF	REVISED -
DATE - 11-01-11	REVISED -

CITY OF PROSPECT HEIGHTS, ILLINOIS
ROAD BOND IMPROVEMENTS

OVERALL PLAN

SCALE: NONE	PROJECT NO: 110269 STA. TO STA.	SHEET NO. 1
DES. ROAD DIST. NO. ILLINOIS FED. AID PROJECT		COUNTY: COOK



Source:



National Geographic, Esri, DeLorme, NAVTEQ, UNEP-WCMC, USGS, NASA, ESA, METI, NRCAN, GEBCO, NOAA, IPC

1 inch = 1/3 Mile



Ward Map
City of Prospect Heights

Map Center: -87.92332, 42.10739

Last Rev: 3/25/2014 Project: 4755.000

Drawn By: jpham File: I:\Data\Centri\Prospect Heights\000\WardMap.mxd

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 2020 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 2010, Prospect Heights's population was 16,256. As of the 2020 Census, the population decreased to 16,033 residents, which represents a 1.37% decrease.

Income and Educational Attainment

- The median household income in Prospect Heights is \$72,500, this amount is above the median for the Chicago Metropolitan Statistical Area.
- Those individuals 25+ years old with at least a high school degree represented 84.6% 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 FY2022-2023 Budget Calendar

January 24, 2022	Distribute a) Eight months YTD G/L Details b) Prior Fiscal Year G/L Details and Budget Expenditures Worksheets to Department Managers
February 4, 2022	Preliminary draft budgets due to Finance from Department Managers
February 7 - 11, 2022	Finance to Input Preliminary Budget Data
February 15, 2022	Preliminary Budget Draft to City Administrator & Department Management Personnel
February 21 & 22, 2022	Budget Review Meetings with City Administrator, Finance and Department Management Personnel Feb 21, 10am Police, 2pm Community Development Feb 22, 10am Public Works, 2pm Finance and Administration
February 22, 2022	Budget Revisions Due to Finance for Input
February 24, 2022	Revised Budget Draft to City Administrator
February 28, 2022	City Administrator's Proposed Budget Delivered to City Council
Feb 28 - Mar 4, 2022	Assemble Budget Workshop Presentation
March 7 - 11, 2022	Budget review with Individual Council Members, as requested
March 14, 2022	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 28, 2022	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 28-April 1, 2022	Final Management budget review and adjustments
April 6, 2022	Final Budget Delivered to City Council
April 11, 2022	Public Hearing for Proposed FY 2022/2023 Budget
April 11, 2022	Consider Adoption of FY 2022/2023 Budget, 1 st Reading of Budget Ordinance
April 25, 2022	Consider Adoption of FY 2022/2023 Budget, 2 nd Reading and Approval 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.

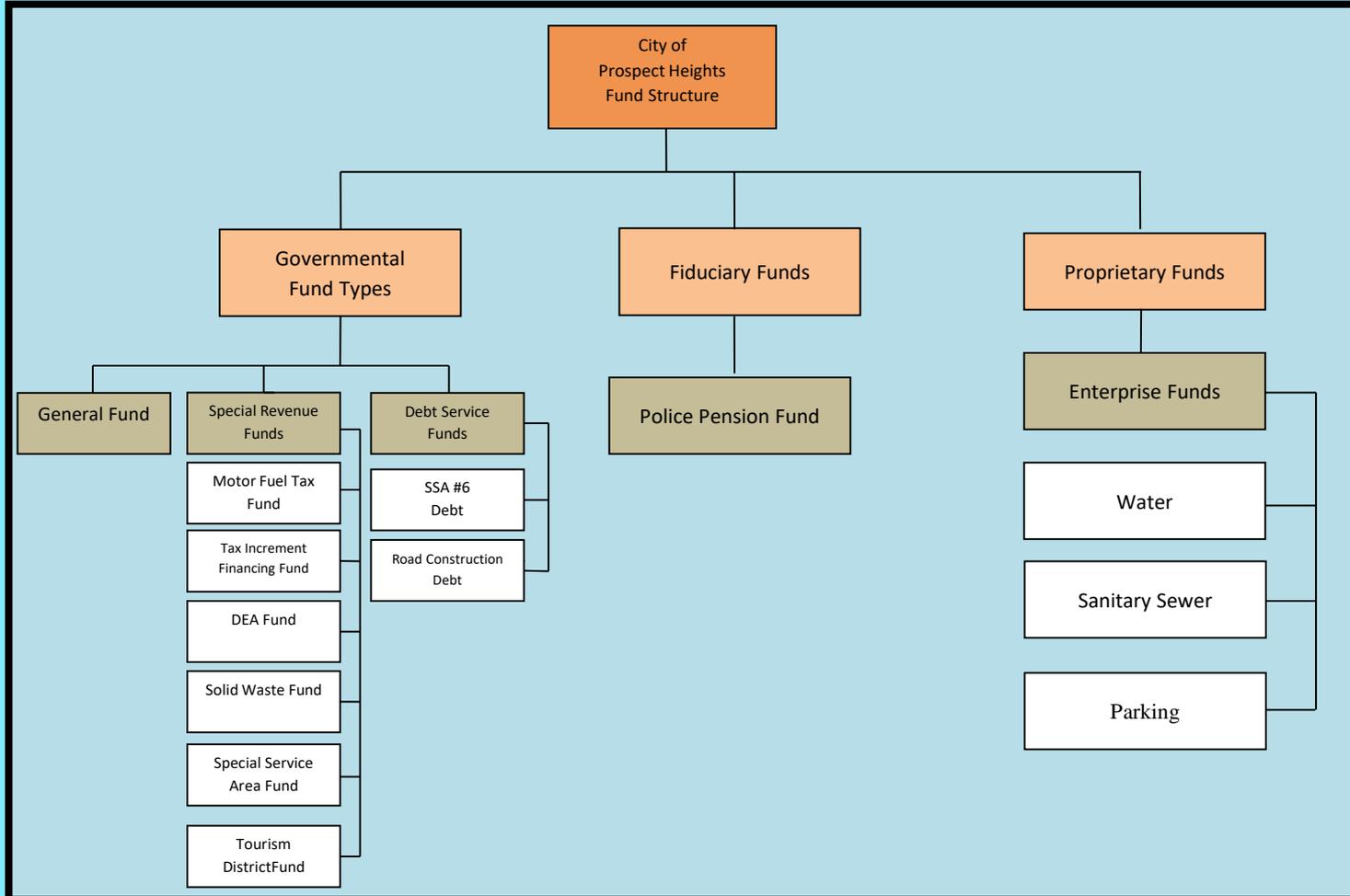
Agency funds are monies held on someone else's behalf with the funds eventually being distributed to the rightful owner. The City will be establishing a Road and Building Bond Escrow Fund to account for road and bond escrows. The City requires a cash bond in like amount of building permit fee to be posted 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, 2022



CITY OF PROSPECT HEIGHTS, ILLINOIS
FUND STRUCTURE
April 30, 2022

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 Servie Area Funds		
Tourism District Funds		
DEBT SERVICE FUNDS	SSA #6 Debt Fund	
Road Constrction Debt Fund		
CAPITAL IMPROVEMENT FUND	Capital Improvement Fund	
FIDUCIARY FUNDS	POLICE PENSION FUND	Police Pension Fund
PROPIETARY FUNDS	ENTERPRISE FUNDS	Water Fund
		Parking Fund
		Sanitary Sewer Fund

DEPARTMENT FUND RELATIONSHIP STRUCTURE				
Fund Type	Fund Name	Department	Department Summary Page	FY22--23 Budget
General	General	Total		9,344,188
		City Council & Boards		232,075
		Administration		776,938
		Finance		157,500
		Legal		320,000
		Community Development		588,575
		Public Works		1,300,625
		Public Safety		5,372,430
		Reimbursable/Other Expense		298,900
		Debt Service		185,145
		All Other		112,000
Special Revenue		Total		1,200,350
	Motor Fuel Tax	Public Works		-
	Palatine/Milwaukee TIF	Administration & Public Works		-
	Tourism District	Administration, Public Works, Public Safety		347,700
	DEA Seizure	Public Safety		229,700
	Solid Waste	Administration & Public Works		538,000
	Palatine Road TIF	Administration & Public Works		14,600
	Special Service Areas 1-5 and 8	Adminstration & Public Works		70,350
Capital Projects	Capital Projects	EXPENSES		2,400,105
Debt Service		Total		1,477,377
	Road Construction Debt	Non-Departmental		1,258,482
	SSA 6 Debt	Non-Departmental		218,895
Fiduciary	Police Pension	Non-Departmental		1,366,000
Enterprise		Total		1,894,235
	Water	Public Works		982,230
	Parking	Community Development & Public Works		116,050
	Sewer Fund	Public Works		795,955
		Total Funds		17,682,255

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

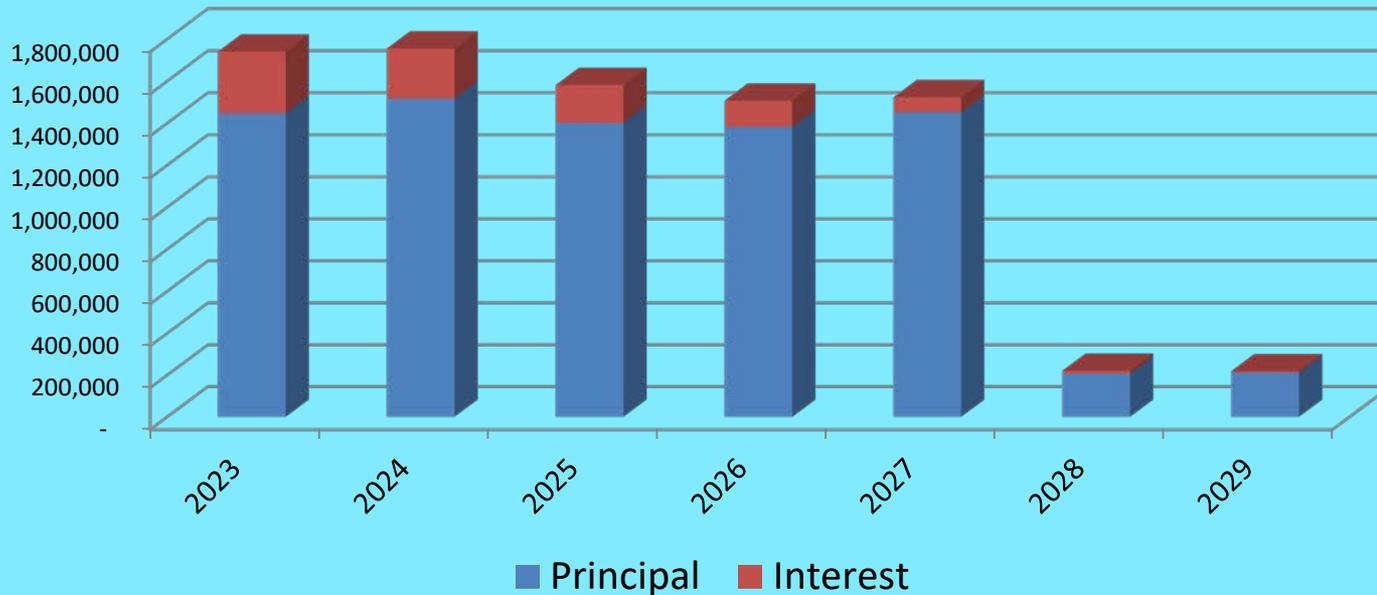
- Debt Position
- Fund Balance Projections by Fund



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 Schedule by Fiscal Year



Debt Service Schedules

Fiscal Year Ending	G.O. Debt Certificates, Series 2008 Issue Date: March 25, 2007 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. Bonds, 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
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	\$ 350,000	\$ 22,933	\$ 372,933	\$ 215,000	\$ 22,060	\$ 237,060	\$ 2,105,000	\$ 140,588	\$ 2,245,588

Debt Service Schedules (continued)

Fiscal Year Ending	Special Service Area #6 Refunding Bonds, Series 2018			G.O.Bonds, Series 2020			ALL ISSUES -- COMBINED TOTAL		
	Principal	Interest	Total P&I	Principal	Interest	Total P&I	Principal	Interest	Total P&I
April 30th									
2023	175,000	43,895	218,895	630,000	179,750	809,750	1,445,000	294,282	1,739,282
2024	180,000	38,733	218,733	675,000	148,250	823,250	1,515,000	238,904	1,753,904
2025	185,000	33,243	218,243	720,000	114,500	834,500	1,400,000	180,175	1,580,175
2026	190,000	27,323	217,323	760,000	78,500	838,500	1,380,000	125,955	1,505,955
2027	195,000	21,053	216,053	810,000	40,500	850,500	1,450,000	72,010	1,522,010
2028	205,000	14,423	219,423			-	205,000	14,423	219,423
2029	210,000	7,350	217,350			-	210,000	7,350	217,350
TOTAL	\$ 1,340,000	\$ 186,018	\$ 1,526,018	\$ 3,595,000	\$ 561,500	\$ 4,156,500	\$ 7,605,000	\$ 933,098	\$ 8,538,098

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 2022-23 Budget, with surplus (deficit) shown for each fund.

CITY OF PROSPECT HEIGHTS									
FUND BALANCE PROJECTION									
FY2022-2023									
	Final	Projected FY 21-22 Results			Projected	Preliminary Budget FY 22-23			Projected
	Fund Balance	Revenue	Expense	Net Revenue (Expense)	Fund Balance	Budgeted Revenue	Budgeted Expenditures	Net Revenue (Expense)	Fund Balance
Fund name	04/30/21				04/30/22				04/30/23
General Fund									
General Fund	13,372,641	8,996,310	8,470,260	526,050	13,898,691	9,274,901	9,344,188	(69,287)	13,829,404
Special Revenue Funds									
Motor Fuel Tax	3,535,711	1,008,611	159,909	848,703	4,384,414	797,056	-	797,056	5,181,470
Tourism District	(73,381)	348,003	122,091	225,912	152,531	375,000	347,700	27,300	179,831
DEA Seizure	439,462	100	109,811	(109,711)	329,751	100	229,700	(229,600)	100,151
Solid Waste	205,027	465,000	545,000	(80,000)	125,027	475,000	538,000	(63,000)	62,027
Palatine Road TIF	720,954	80,200	7,664	72,536	793,490	-	14,600	(14,600)	778,890
SSA #1	(108,061)	2	-	2	(108,059)	-	-	-	(108,059)
SSA #2	29,637	25	-	25	29,662	-	10,000	(10,000)	19,662
SSA #3	326,604	100	-	100	326,704	-	10,000	(10,000)	316,704
SSA #4	29,509	7	-	7	29,516	-	10,000	(10,000)	19,516
SSA #5	141,569	25,030	9,900	15,130	156,699	28,500	17,675	10,825	167,524
SSA #8	572,017	120,200	14,700	105,500	677,517	145,300	22,675	122,625	800,142
Capital Project Fund									
Capital Improvements	5,722,741	1,269,661	380,000	889,661	6,612,402	1,155,988	2,400,105	(1,244,117)	5,368,285
Debt Service Funds									
Road Construction	861,750	1,312,910	1,254,867	58,043	919,793	1,254,482	1,258,482	(4,000)	915,793
SSA #6 Construction	199,882	218,800	219,120	(320)	199,562	218,895	218,895	-	199,562
Enterprise Funds									
Water	5,372,121	895,850	738,500	157,350	5,529,471	923,000	982,230	(59,230)	5,470,241
Sanitary Sewer	2,493,555	808,300	549,465	258,835	2,752,390	806,300	795,955	10,345	2,762,735
Parking	99,200	109,000	94,200	14,800	114,000	116,800	116,050	750	114,750
Fiduciary Fund									
Police Pension	22,217,847	2,792,851	1,482,583	1,310,268	23,528,115	1,462,000	1,366,000	96,000	23,624,115
Total	56,158,785	18,450,960	14,158,070	4,292,890	60,451,675	17,033,322	17,682,255	(648,933)	59,802,742

Section 4

General Fund Summary and Detail

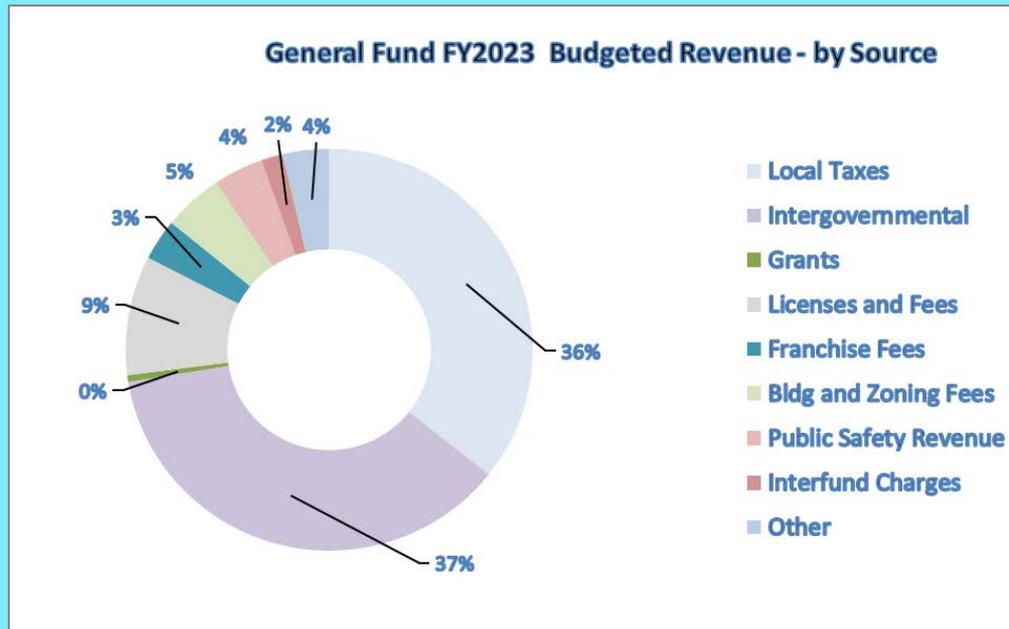
- City Council and Boards
- Administration
- Finance
- Legal
- Community Development
- Public Works
- Public Safety
- Reimbursable Expense
- Grants
- Debt Service
- Capital Outlay



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 FY2022-2023 is \$9,274,901 representing a 11% increase from the prior year. The City derives the majority (37%) of its revenue in the General fund from Intergovernmental Taxes, Local Taxes (36%), and Charges for Services (28%). 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	FY20-21 Actual	FY20-21 Budget	FY21-22 Actual	FY22-23 Approved Budget	Comments
01-105-3000	REAL ESTATE TAXES	359,543	350,000	432,464	\$ 556,750	Per approved 2021 Police Pension tax levy
01-105-3005	USE TAX	728,665	700,000	621,517	493,500	Based on IML's projections for FY22/23 6% decrease
01-105-3006	NON-HOME RULE SALES TAX	338,920	285,000	520,602	460,000	Based on historical trends - adjusted for COVID-19 projected recovery
01-105-3010	UTILITY - ELECTRIC	383,308	360,000	384,230	340,000	Based on historical trends - adjusted for COVID-19 projected recovery
01-105-3011	UTILITY - NATURAL GAS	185,220	150,000	271,677	175,000	Based on historical trends - adjusted for COVID-19 projected recovery
01-105-3012	UTILITY- TELEPHONE	166,340	180,000	144,788	130,000	Based on historical trends - adjusted for COVID-19 projected recovery
01-105-3030	ROAD & BRIDGE TAXES	25,696	25,000	25,954	25,000	Based on historical trends - adjusted for COVID-19 projected recovery
01-105-3040	RENTAL CAR TAXES	16,358	15,000	25,747	20,000	Based on historical trends - adjusted for COVID-19 projected recovery
01-105-3050	PLACES FOR EATING TAX	215,459	210,000	321,257	320,000	Based on historical trends - adjusted for COVID-19 projected recovery
01-105-3060	HANDLE TAX - OTB	127,434	135,000	107,854	125,000	Based on historical trends - adjusted for COVID-19 projected recovery
01-105-3064	CANNABIS TAX	109,079	500,000	340,823	375,000	Based on retailer projections and IML's projections for FY22/23
01-105-3065	VIDEO GAMING TAX	214,499	200,000	292,637	280,000	Based on historical trends - adjusted for COVID-19 projected recovery
01-105-3066	PULL TAB AND CHARITABLE GAMING TAX	-	6,000	5,058	6,000	Annual distribution for gaming and pull tab tax
01-105-3070	AMUSEMENT TAX	388	500	-	500	
	Total Local Taxes	2,870,908	3,116,500	3,494,607	3,306,750	
01-110-3100	INCOME TAXES	1,973,191	1,500,000	2,327,811	1,975,000	Based on IML's projections for FY22/23
01-110-3101	PERSONAL PROPERTY REPLACE TAX	7,507	4,000	14,428	6,000	Based on IML's projections for FY22/23
01-110-3110	SALES TAXES	1,275,604	1,250,000	1,610,986	1,400,000	Based on IML's projections for FY22/23
01-110-3111	GLENVIEW SHARED REVENUE	98,866	50,000	26,265	30,000	Adjusted based on last years collections and anticipated increases
01-110-3113	AIRPORT SHARING REVENUE	33,640	3,000	-	-	
	Total Intergovernmental Taxes		2,807,000	3,979,490	3,411,000	

General Fund Revenue – Budget Detail (continued)

GL Acct #	Description	FY20-21 Actual	FY20-21 Budget	FY21-22 Actual	FY22-23 Approved Budget	Comments
01-115-3200	GRANT REVENUE	356,571	-	-	-	
01-115-3201	GRANT - COOK COUNTY CENSUS	10,900	10,800	-	-	
01-115-3202	GRANT - COPS (FEDERAL)	-	10,800	55,600	32,000	COPS grant for new officer salary reimbursement \$125k (\$63k FY22, \$32k FY23, \$30k in FY24)
01-115-3213	GRANT - STEP	4,882	5,000	1,313	-	
01-115-3215	GRANT-IPFR SAFETY GRANT	5,786	-	4,093	15,376	IL Public Risk Fund for Public Safety equipment, received notice for increased FY23 funding
01-115-3244	GRANT - JAG NON-STIMULUS	9,939	-	-	-	
01-115-3246	GRANT-POLICE EQUIPMENT	-	3,000	408	3,000	Grant from Dept of Justice - Bullet Proof Vest Program
01-115-3247	GRANT - POLICE TOBACCO	(896)	3,000	-	-	
	Total Grant Revenue		32,600	61,414	50,376	
01-120-3300	VEHICLE STICKERS	842,834	675,000	628,336	675,000	
01-120-3310	VEH. STICKERS SENIORS	41,588	25,000	38,535	25,000	Based on historical declining trend due to increased compliance
01-120-3320	VEH. STICKERS LATE FEES	36,654	15,000	16,330	15,000	Based on historical declining trend due to increased compliance
01-120-3321	VEH. STICKERS TRANSFERS	204	200	379	200	
	Total Vehicle Sticker Fees		715,200	683,580	715,200	

General Fund Revenue – Budget Detail (continued)

GL Acct #	Description	FY20-21	FY20-21	FY21-22	FY22-23	Comments
		Actual	Budget	Actual	Approved Budget	
01-120-3342	LICENSES - ANIMALS	13,515	9,000	10,655	9,000	
01-120-3343	LICENSES - LIQUOR	86,675	65,000	94,158	65,000	
01-120-3344	LICENSES - BUSINESS	50,938	40,000	60,896	40,000	
01-120-3345	LICENSES - COIN OPERATED	715	150	-	150	
01-120-3346	LICENSES - CONTRACTORS	37,900	35,000	34,900	35,000	Based on prior year experience with minimal growth
01-120-3348	LICENSE - AGREEMENTS	20,230	20,000	28,561	25,000	Includes \$1k per month from Life Storage and \$600/month from Everclean
01-125-3350	CABLE FRANCHISE FEES	195,740	180,000	147,351	180,000	Based on historical data/trend
01-125-3351	CABLE FRANCHISE FEES-PEG FEES	10,234	12,000	15,111	7,500	Based on historical data/trend
01-125-3355	SOLID WASTE FRANCHISE FEES	106,472	96,000	78,856	96,000	Includes franchise and commercial fees from current vendor of approx \$8k per month
01-125-3360	NATURAL GAS FRANCHISE FEES	19,534	21,000	23,025	25,000	Consistent with historical data, received in 4Q of fiscal year
	Total License and Fees		478,150	493,513	482,650	
01-130-3400	BUILDING PERMITS	298,917	175,000	224,014	175,000	Proposed flat permit revenue due to material shortages, cost increases and rising interest rates
01-130-3402	PUBLIC HEARING FEES	5,250	2,500	5,200	5,000	Increase consistent with historical data (pre-COVID)
01-130-3403	ELEVATOR INSPECTION FEE	7,900	5,000	4,510	5,000	50 elevators x \$100 each annual inspection
01-130-3404	CERT. OF OCC. INSPECTION FEES	1,325	1,200	1,125	1,200	Flat based upon current economic conditions
01-130-3405	HEALTH INSPECTION FEE	80	300	2,710	1,000	10 Reinspections @ \$100.00
01-130-3406	COMMERCIAL INSPECTION FEE	9,645	9,150	9,192	9,150	Annual Business safety inspection fee
01-130-3407	ENGINEERING PERMIT FEES	9,739	8,000	9,920	10,000	Misc engineering permit/review/insp, fees to remain flat. If Lexington proceeds revenue will increase.
01-130-3408	VACANT FORECLOSURE REGISTRATIONS	8,000	7,900	6,100	6,500	Fee will be stagnant due to prohibitions on foreclosures by Federal Govt due COVID
01-130-3410	BUILDING RE-INSPECTION FEE	1,350	500	1,500	1,000	Consistent with historical data
01-130-3411	RENTAL INSPECTION FEE	237,000	225,000	229,750	226,875	1,815 units licensed in FY22
	Total Community Development Fees	579,206	434,550	494,021	440,725	

General Fund Revenue – Budget Detail (continued)

GL Acct #	Description	FY20-21	FY20-21	FY21-22	FY22-23	Comments
		Actual	Budget	Actual	Approved Budget	
01-140-3500	TRAFFIC FINES	96,048	125,000	289,316	175,000	Redlight camera active full year in FY22, proposed cancellation determination unknown
01-140-3505	ORDINANCE & PARKING FINES	105,994	110,000	110,297	100,000	Fewer vehicle sticker tickets due to increased compliance and change in cell phone tickets to moving violations (State)
01-140-3510	LIQUOR FINES	-	-	1,827	-	One time fines for local business
01-140-3515	ADMINISTRATIVE TOW FEE	27,500	30,000	36,000	30,000	Less arrests due to reduced traffic, fewer DUI tows with post-COVID restrictions
01-140-3520	DUI ASSESSMENTS	770	5,000	2,844	3,000	Less traffic due to COVID restrictions
01-140-3525	POLICE ALARM LICENSES & FEES	16,040	11,000	14,458	10,000	Estimated revenue to be flat based on historical performance
	Total Public Safety Fines and Fees		281,000	454,742	318,000	
01-145-3550	POLICE REVENUE-NARCOTICS	-	2,000	392	-	
01-145-3551	POLICE REVENUE-TASK FORCE	14,457	18,000	6,333	19,500	Reimbursement from State for Task Force Overtime
01-145-3553	POLICE REVENUE-SPECIAL DETAILS	17,940	25,000	26,681	28,000	Includes reimbursements from various local businesses (PABCOR, Home Bar, Rocky V, Bridge Church, Olive Tree Church)
01-145-3555	POLICE REVENUE - SEIZED ASSETS	1,392	2,500	5,170	2,500	Consistent with prior year
01-145-3745	PUBLIC SAFETY REIMBURSABLE FEE	250	1,500	-	-	
	Total Public Safety Special Revenue		49,000	38,576	50,000	

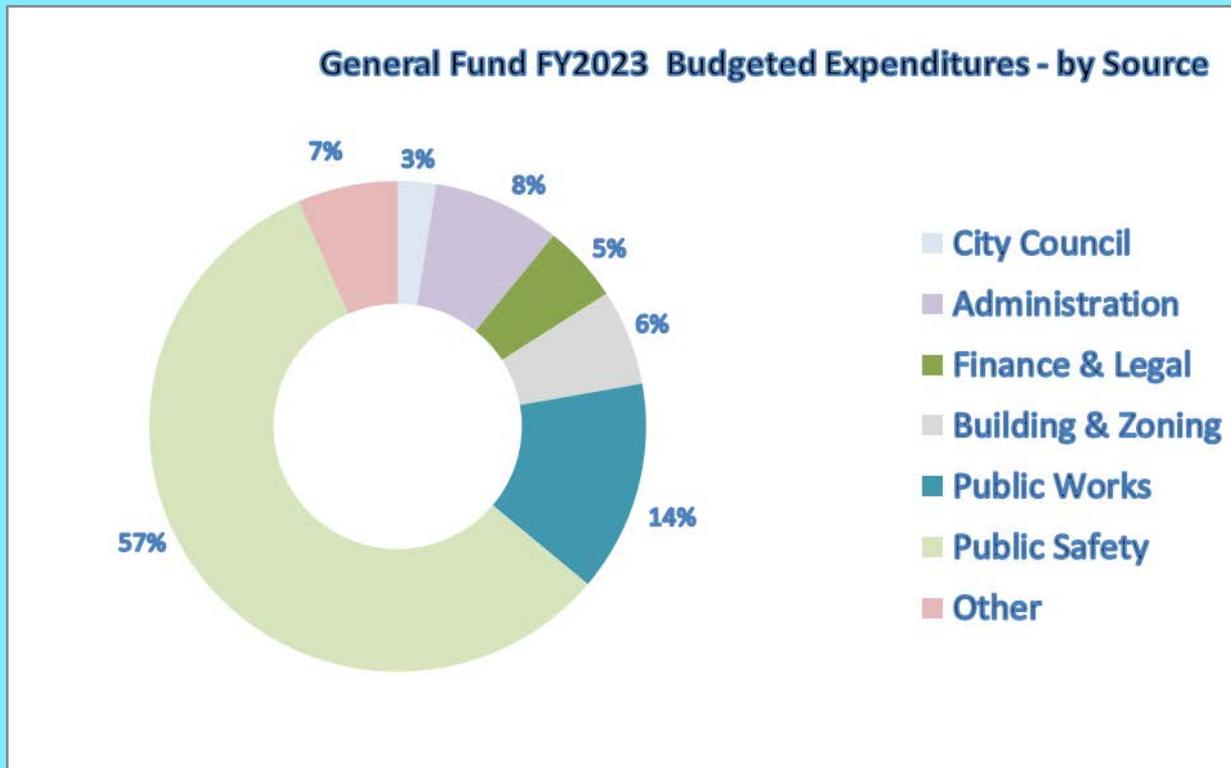
General Fund Revenue – Budget Detail (continued)

GL Acct #	Description	FY20-21 Actual	FY20-21 Budget	FY21-22 Actual	FY22-23 Approved Budget	Comments
01-150-3613	CVB/TOURISM SERVICE CHARGE	60,000	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	160,000	160,000	160,000	160,000	
01-155-3700	EMPLOYEE SALARY REIMBURSEMENT	30,108	30,000	32,584	32,000	Per detailed analysis - 6 crossing guards at 20 hrs/wk for portion of year
01-155-3702	EMPLOYEE INS. REIMBURSEMENT	54,379	62,000	59,251	63,200	Employee copays are based on 10% based on current health insurance rates
01-155-3703	RETIREE HEALTH INS REIMBURSE	43,330	42,000	48,299	57,000	Retiree reimbursements are based on 100% of current health insurance premiums
01-155-3720	FIRE DISTRICT GAS REIMB.	6,123	6,600	6,143	7,200	Consistent with last year based on actual usage and increasing costs
01-155-3730	INSURANCE REIMBURSEMENTS	21,901	10,000	42,625	20,000	Conservative estimate based on potential claims reported
01-155-3741	BUILDING & ENG DEPT REIMB FEES	1,624	1,500	1,287	750	Consistent with prior year
	Total Reimbursable Income	157,466	152,100	190,189	180,150	
01-160-3800	INTEREST INCOME	492,445	10,000	2,098	1,000	Conservative estimate based on current market fluctuations
01-160-3801	INTEREST INCOME - IL FUNDS	11,877	15,000	9,577	2,500	Conservative estimate based on current market fluctuations
01-160-3802	INTEREST INCOME - PMA	4,080	6,000	1,913	1,000	Conservative estimate based on current market fluctuations
01-160-3803	REALIZED/UNREALIZED G/L-PMA	68,813	25,000	-	-	
01-160-3810	NEWSLETTER ADVERTISING	5,045	3,500	9,000	5,500	Estimate based on FY22 and current market for consumer discretionary spending
01-160-3811	BUS SHELTERS AD REVENUE	2,517	-	3,327	-	
01-160-3815	SPONSORSHIP & CONTRIBUTIONS	7,220	8,000	24,870	15,000	Unrestricted donations and contributions to the City
01-160-3820	SALE OF CITY PROPERTY	-	-	2,000	-	No anticipated sales in FY23
01-160-3830	GASOLINE REBATE	-	1,000	1,615	1,800	Consistent with prior year
01-160-3840	AIRPORT MEETING FEES	5	3,000	3,045	3,000	Annual reimbursement for meetings per agreement
01-160-3899	MISCELLANEOUS INCOME	8,562	10,000	19,938	15,000	
01-200-3990	INTERFUND TRANSFERS	168,700	3,400	3,400	115,250	Police reimbursement from Tourism District, increase due to higher FY22 receipts
	Total Other Revenue		84,900	80,782	160,050	
GENERAL	FUND 01 REVENUE	13,824,039	8,311,000	10,130,913	9,274,901	

General Fund Expenditures

The General Fund Expenditures for FY2022-2023 total \$9,344,188 which represents a \$44,715 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:



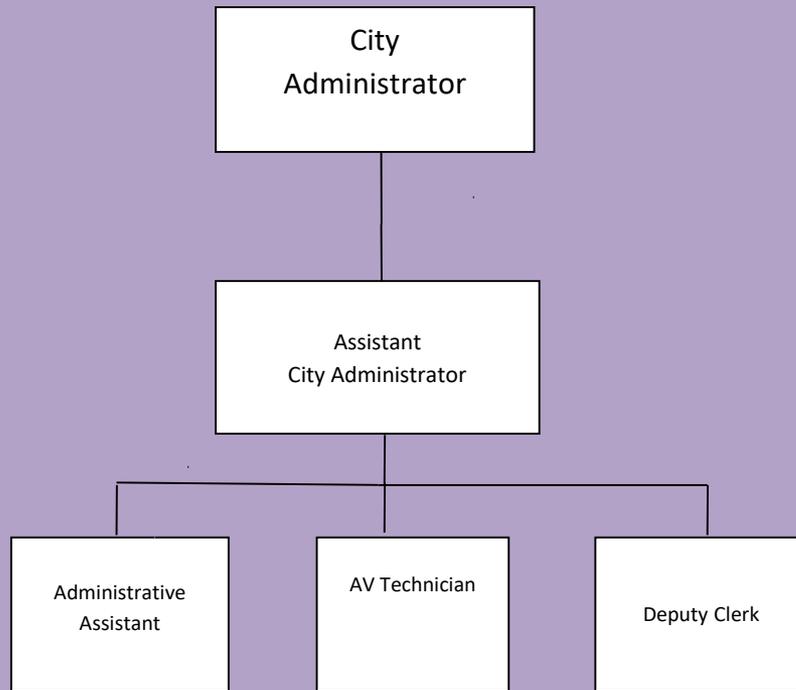
Board and Commissions - Legislative)

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 FY2022-2023 in the amount of \$232,075. The expenditures are detailed below:

GL Acct #	Description	FY20-21 Actual	FY20-21 Budget	FY21-22 Actual	FY22-23 Approved Budget	Comments
01-310-4000	WAGES	30,435	32,200	32,580	95,990	City Council, PZBA and Fire Commission, FT AV technician and PT NRC intern (\$6k)
01-310-4100	HEALTH INSURANCE	-	-	-	30,200	Cost of family health insurance coverage for FT AV Technician
01-310-4200	SOCIAL SECURITY	1,659	2,000	1,628	6,000	Based on budgeted wages at 6.2%
01-310-4210	MEDICARE	388	500	381	900	Based on budgeted wages at 1.45%
01-310-4220	IMRF	-	-	-	6,000	FT AV technician
01-310-5100	PROFESSIONAL SERVICES	76	-	177	-	
01-310-5300	ALDERMANIC EXPENSES	2,667	3,500	1,045	3,500	Reimbursement for Council expenses (Mayor's breakfast, etc...)
01-310-5310	MEMBERSHIPS	10,791	12,000	12,052	12,000	NWMC, Metropolitan Mayors Caucus, IML, Chgo Metro Agency for planning, Pension Fairness coalition
01-310-5330	TRAINING	15	500	-	500	Consistent with prior year, prior year events cancelled due to COVID restrictions
01-310-5950	SPECIAL EVENTS	21,508	35,000	37,053	43,000	Rock the Runway July 4 (28 K), Block Party 10K, Other City Events 5K
01-310-5960	NRC OPERATIONS	3,150	4,120	13,088	6,485	NRC 2022/2023 including soil and supplies
01-310-7020	EQUIPMENT	19,567	20,300	17,201	27,500	AV Server, Playout system upgrades, Transfer VHS video to Digital, AV repairs/supplies and City Hall internet upgrade to fiber optic
01-310-7025	SOFTWARE	-	-	-	-	
DEPT 310	TOTAL CITY COUNCIL	90,255	110,120	115,204	232,075	

CITY OF PROSPECT HEIGHTS, ILLINOIS
Organizational Chart - Administration
April 30, 2022



Administration

The Administration Department includes the City Administrator, Assistant Administrator, Deputy Clerk, AV Technician 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.

Audio Visual 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 FY2022-2023 budget is \$31,952 less than the prior year budget.

GL Acct #	Description	FY20-21 Actual	FY20-21 Budget	FY21-22 Actual	FY22-23 Approved Budget	Comments
01-320-4000	WAGES	367,988	345,000	376,158	390,000	Per analysis of salaries and benefits projected for FY22-23
01-320-4003	WAGES - PART-TIME	7,883	40,500	8,184	-	FT wages for AV technician moved to Council department
01-320-4010	OVERTIME	-	-	-	-	
01-320-4100	HEALTH INSURANCE	21,552	22,000	29,218	28,500	Based on current premiums for administration staff
01-320-4110	LIFE INSURANCE	492	400	343	350	
01-320-4200	SOCIAL SECURITY	20,246	25,200	22,018	22,514	Based on budgeted wages at 6.2%
01-320-4210	MEDICARE	5,415	6,200	5,519	5,419	Based on budgeted wages at 1.45%
01-320-4220	IMRF	43,140	55,000	45,649	52,235	
01-320-5100	PROF SERVICES	17,448	15,500	10,421	11,500	FSA/HRA (2.5k), Newsletter Design (\$2k), Sterling Codifiers (\$2k), Marquee maint (\$3k), Misc (\$2k)
01-320-5105	PROF SERVICES-ENGR	36,417	60,000	51,701	60,000	Estimate for City engineer - office hrs (6 hrs/wk)
01-320-5106	PROF SERVICES - GIS	28,395	20,000	20,086	20,000	Estimate per City engineer - 16 hrs/month
01-320-5107	PROF SERVICES - REIMBURSEABLE	-	5,000	638	-	Do not use
01-320-5130	COMPUTER CONSULTANT	59,973	48,000	55,070	10,095	Allocation of City's costs to various departments in CY, Admin = 15%
01-320-5200	POSTAGE	15,621	12,000	6,205	12,000	Postage meter \$1k/yr, vehicle sticker mailing, \$4.4k newsletter mailing, \$2k unplanned mailing
01-320-5220	PHOTOCOPY	8,833	12,000	8,248	12,000	DeLage lower fees due to recent contract
01-320-5221	PRINTING	14,834	17,000	14,975	18,700	Advantage (\$8k), \$5K Sticker Renewals, Rydin (\$2.4K vehicle decals), Tags/business decals (\$1.3K), Miscellaneous printing (\$2K)

Administration Department Budget Analysis (continued)

GL Acct #	Description	FY20-21 Actual	FY20-21 Budget	FY21-22 Actual	FY22-23 Approved Budget	Comments
01-320-5222	LEGAL NOTICES	1,508	2,000	2,481	2,000	Daily Herald, Paddock publications and Journal & Topics
01-320-5230	WEBSITE	7,450	7,200	7,823	8,500	Annual Civic website maintenance fee (8k), eNews fee (0.5k)
01-320-5310	MEMBERSHIPS	1,986	2,500	3,408	3,000	Cititech, Municipal Clerks of Illinois, ICMA IL City county Management, GFOA
01-320-5330	TRAINING	-	3,500	-	3,500	ICMA conference and other
01-320-5410	UTILITIES	49,169	60,000	53,715	60,000	Includes AT&T/Verizon, NICOR, Xtivity, IL American Water and ComEd
01-320-5430	CREDIT CARD & BANK CHARGES	20,059	11,000	22,026	15,000	Fees for online payment system
01-320-5500	LIABILITY INSURANCE	6,125	18,490	10,773	23,625	Reallocation of City's premiums plus stand alone Crime premium (\$2k)
01-320-5501	INSURANCE DEDUCTIBLES	-	2,500	290	2,500	1 claim at \$2500 ea
01-320-5530	WORKERS COMP INSURANCE	3,535	3,100	3,014	3,100	Allocation of City's premiums
01-320-5700	OFFICE SUPPLIES	9,444	8,000	5,423	8,000	Estimate based on CY actuals
01-320-5710	OPERATING SUPPLIES	60	500	79	-	
01-320-5721	SIGNS	-	-	-	-	
01-320-5751	GASOLINE	-	300	-	-	
01-320-5820	PUBLICATIONS	267	-	-	-	
01-320-5951	EMPLOYEE RECOGNITION	-	-	345	400	
01-320-5990	COVID-19 EXPENSES	158	-	-	-	
01-320-7011	IMPROVEMENTS	-	-	-	-	
01-320-7020	EQUIPMENT	-	6,000	9,815	4,000	Miscellaneous equipment and upgrades
01-320-7025	SOFTWARE	-	-	-	-	
DEPT 320	TOTAL ADMINISTRATION	747,996	808,890	773,625	776,938	

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 FY2022-2023 budget is \$12,580 increase in expenses over prior year budget. This increase relates to the annual audit and other financial services provided.

Finance Department – Budget Detail

GL Acct #	Description	FY20-21 Actual	FY20-21 Budget	FY21-22 Actual	FY22-23 Approved Budget	Comments
01-322-5100	PROFESSIONAL SERVICES	-	-	-	-	
01-322-5101	AUDIT	16,220	12,920	15,092	16,500	Annual Audit - Eder Casella
01-322-5102	FINANCIAL SERVICES	160,193	123,000	142,453	130,000	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	9,856	8,000	14,733	10,000	Annual support and enhancements for existing software and vehicle sticker support
DEPT 322	TOTAL FINANCE	186,460	144,920	172,468	157,500	

Legal

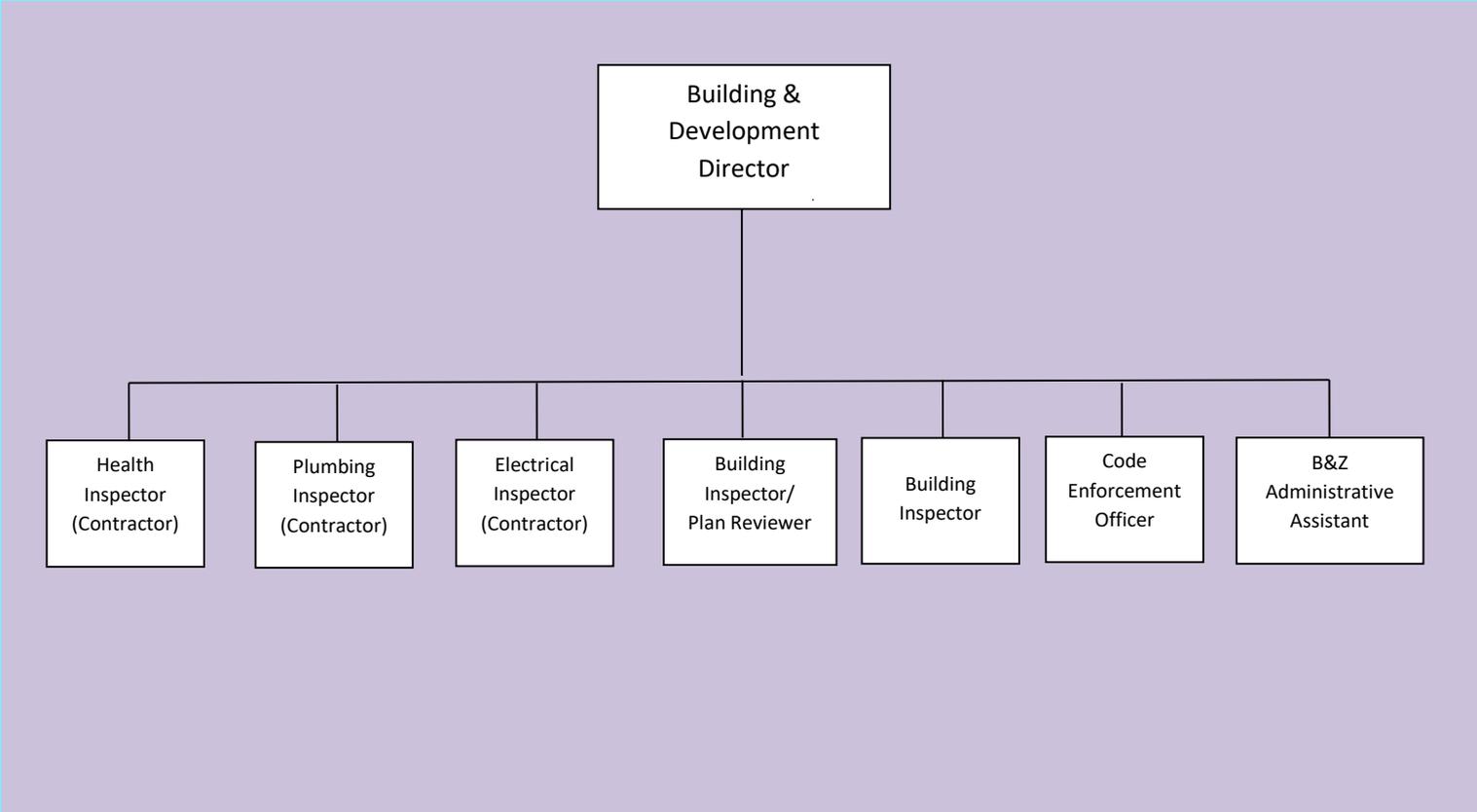
The City Attorney provides legal service and advice to the City’s staff, Council, Commissions, Committees, and Boards on a variety of legal matters pertaining to City operations. The City Attorney attends City Council meetings and is available for staff conferences as needed. Additional funds are budgeted 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 FY2022-2023 budget is \$67,000 decrease in same expenses in the prior year budget.

GL Acct #	Description	FY20-21 Actual	FY20-21 Budget	FY21-22 Actual	FY22-23 Approved Budget	Comments
						General support, contract language, agreements and Prospect Pointe/Muir Park TIF, Allstate property consult
01-324-5120	CITY ATTORNEY (TRESSLER)	270,840	300,000	263,869	225,000	
01-324-5121	HOUSING ATTORNEY (KARM)	-	-	-	-	
01-324-5122	CITY PROSECUTOR (KARM&LA MANTIA)	23,750	42,000	24,000	42,000	\$2750k per month (Attorney & court reporter), plus for adjudication for tickets
01-324-5123	LABOR ATTORNEY (ACKERMAN)	10,761	40,000	48,397	50,000	Police officer and sergeant contract negotiations, grievances, personnel issues etc....
01-324-5125	OUTSIDE COUNSEL (OTHER)	-	5,000	-	3,000	Liquor hearings, outside counsel financial opinions
DEPT 324	TOTAL LEGAL	305,351	387,000	336,266	320,000	

CITY OF PROSPECT HEIGHTS, ILLINOIS
Organizational Chart – Building & Development
April 30, 2022



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 FY2022-2023 budget is \$18,015 more than these same expenses in the prior year budget.

GL Acct #	Description	FY20-21 Actual	FY20-21 Budget	FY21-22 Actual	FY22-23 Approved Budget	Comments
01-340-4000	WAGES	330,383	335,000	335,004	343,000	Per analysis of salaries and benefits projected for FY22-23
01-340-4010	OVERTIME	-	-	-	-	
01-340-4100	HEALTH INSURANCE	62,033	60,000	61,720	45,000	Based on current premiums for Community Development staff
01-340-4110	LIFE INSURANCE	361	400	438	400	Based on current premiums for Community Development staff
01-340-4200	SOCIAL SECURITY	19,643	21,000	20,208	21,500	Based on budgeted wages at 6.2%
01-340-4210	MEDICARE	4,651	5,000	4,726	5,000	Based on budgeted wages at 1.45%
01-340-4220	IMRF	45,901	48,000	47,697	50,000	Current year IMRF rate of 14.51% with projected rate for 2022 of 15.24%
01-340-5100	PROFESSIONAL SERVICES	52,287	61,800	49,157	80,000	Third party inspection and planning services including Comprehensive Plan & Zoning Code Review (last one in 2014)
01-340-5111	BILLABLE ENGINEERING	11,123	10,000	14,478	10,000	Consistent with historical data/trends, does not include consideration of new development
01-340-5221	PRINTING	22	1,500	488	1,500	Inspection forms, zoning maps, business cards, placards and document scanning

Community Development Cont.

GL Acct #	Description	FY20-21 Actual	FY20-21 Budget	FY21-22 Actual	FY22-23 Approved Budget	Comments
01-340-5222	LEGAL NOTICES	3,884	2,000	2,665	3,000	Legal notices for building & zoning cases. Part of this expense is recaptured by hearing fees.
01-340-5310	MEMBERSHIPS	630	920	700	1,200	ICC \$175; NWBOCA \$50, IACE \$120, AACE \$100, IEDC \$420, ICSC \$100, Ec. Dev services \$200
01-340-5321	AUTO EXPENSE	-	-	-	-	
01-340-5330	TRAINING	340	4,000	4,138	4,000	NWBOCA Fall School, New Code Training for ISO Requirements, Code Institute, ICC Certification, IACE, ICSC Deal Making
01-340-5500	LIABILITY INSURANCE	875	1,840	1,077	2,375	Allocation of City's premiums
01-340-5530	WORKERS COMPENSATION INSURANCE	3,463	3,900	3,767	3,900	Allocation of City's premiums
01-340-5700	OFFICE SUPPLIES	1,024	3,500	755	3,500	Miscellaneous Supplies - consistent with historical data
01-340-5751	GASOLINE	1,258	2,000	2,014	2,000	Gasoline for 3 department vehicles - 8 fillups/mo x 15 gals x \$3
01-340-5820	PUBLICATIONS	-	2,500	-	5,000	3 sets 2018 ICC Code Books \$3,560, (ISO Upgrade) Code reference books, planning journals, Real Estate journal (Heartland Real Estate/Loopnet)
01-340-7020	EQUIPMENT	3,343	7,200	7,045	7,200	Large Format Copier/Scanner/Printer lease and service package; safety equipment (\$4k) plus license renewals/phone system upgrade (\$3.2k)
DEPT 340	TOTAL COMMUNITY DEVEL	541,220	570,560	556,077	588,575	

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.

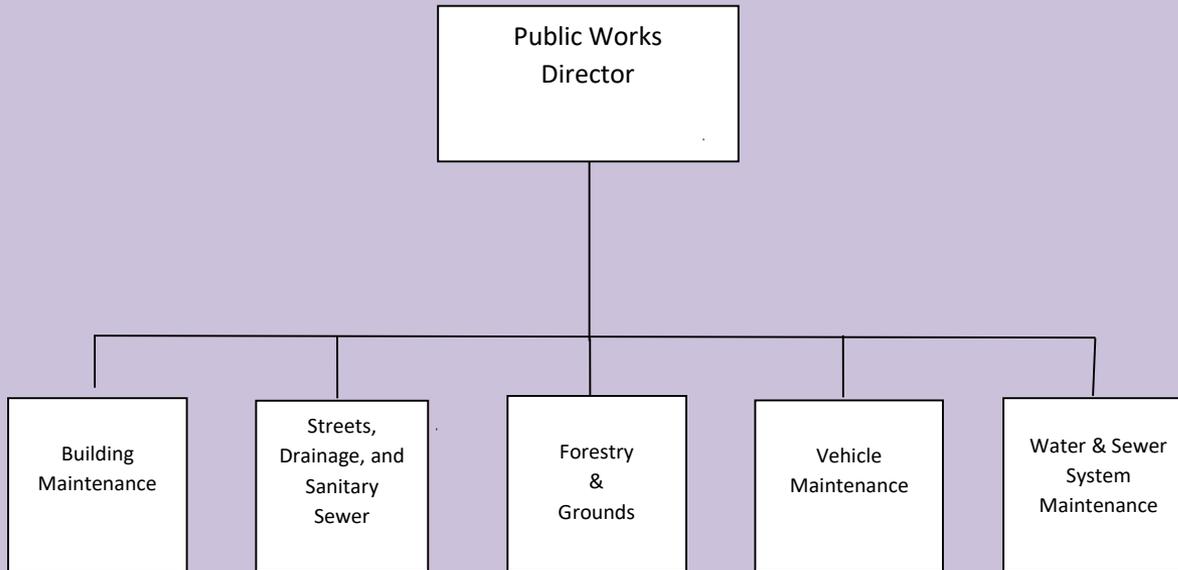
Budget Analysis

The Public Works Department's FY2022-2023 budget is \$111,085 more than the budget in the prior year.

CITY OF PROSPECT HEIGHTS, ILLINOIS

Organizational Chart – Public Works

April 30, 2022



Public Works- Budget Detail

GL Acct #	Description	FY20-21 Actual	FY20-21 Budget	FY21-22 Actual	FY22-23 Approved Budget	Comments
01-350-4000	WAGES	397,987	395,000	365,020	414,900	Includes 2.75% increase union wages per current contract (currently one open position)
01-350-4001	ALLOCATED WAGES & BENEFITS	(45,000)	(45,000)	(45,000)	(46,300)	Allocated wages to Parking Fund (\$46k)
01-350-4003	WAGES - PART-TIME	12,964	14,000	9,530	16,500	Summer help 2 part timers at \$15-16.50/hr; 40 hrs/wk for 12 wks , + Winter 1,500
01-350-4010	OVERTIME	30,703	30,000	24,849	45,000	30 events at \$1500/event- was 40k 19/20 lowered due covid cancel -City events to be restored
01-350-4100	HEALTH INSURANCE	122,811	145,000	108,556	142,000	Based on current premiums for Public Works staff
01-350-4110	LIFE INSURANCE	447	500	473	500	Based on current premiums for Public Works staff
01-350-4200	SOCIAL SECURITY	26,388	26,000	24,985	27,000	Based on budgeted wages at 6.2%
01-350-4210	MEDICARE	6,227	6,000	5,843	6,500	Based on budgeted wages at 1.45%
01-350-4220	IMRF	58,208	61,000	46,886	63,200	Represents decrease in employer IMRF rate of approximately 2%
01-350-5000	BUILDING MAINTENANCE	-	-	-	-	
01-350-5020	VEHICLE MAINTENANCE	33,184	50,000	45,304	50,000	Regular maintenance and replacement parts on 45-50 fleet vehicles.
01-350-5031	SIGNAL MAINTENANCE	31,067	25,000	10,839	28,000	Traffic signal maintenance contract and repair including \$3,500 per quarter(\$14k)- increased cost
01-350-5100	PROFESSIONAL SERVICES	8,343	19,000	8,196	19,000	Outside professional services including Medical qualification testing, Julie Services 3k, employment postings, Hillcrest Lake maintenance (\$7k) and other miscellaneous evaluations/services plus DeKind and Caselle computer support 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)
01-350-5103	PROF SERVICES - FORESTRY	12,794	20,000	9,294	25,000	
01-350-5104	PROF SERVICES - BUILDING MAIN	41,375	72,000	57,652	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
01-350-5106	PROF SERVICES - STREETS/DRAIN	561	25,000	46,509	60,000	Patching/Sealing (\$20k), Spot paving repairs (\$40k) and regular ongoing street maintenance projects

Public Works- Budget Detail- Cont.

GL Acct #	Description	FY20-21 Actual	FY20-21 Budget	FY21-22 Actual	FY22-23 Approved Budget	Comments
01-350-5310	MEMBERSHIPS	1,734	3,500	1,456	3,000	Illinois Arborist, Tree City USA, Morton Arboretum, APWA, Des Plaines River Watershed Group, IPWMAN
01-350-5330	TRAINING	120	6,000	3,005	5,000	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	7,641	7,000	8,097	7,000	PW Cell phones \$300/m, PW Data/Comcast PW \$250/m
01-350-5411	WATER AND ELECTRIC PURCHASES	12,178	12,000	10,871	13,000	Payments to Constellation Energy (4 accounts)
01-350-5421	DUMP CHARGES	241	2,000	-	2,000	Disposal of contaminated soil / sewage / spoil
01-350-5441	LICENSES	-	-	-	-	Do not use
01-350-5500	LIABILITY INSURANCE PREMIUM	39,094	27,740	27,906	48,225	Allocation of City's premiums plus Underground Storage Tank premium
01-350-5510	RENTAL EQUIPMENT	372	2,000	336	500	Extra chipper, emergency equipment, sidewalk grinder, trencher, generators
01-350-5530	WORKERS COMPENSATION INSURANCE	17,279	18,600	18,082	18,500	Allocation of City's premiums
01-350-5610	EQUIPMENT MAINTENANCE	3,045	5,000	2,046	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	73,374	80,000	56,257	80,000	Ice Control equipment \$10k, rock salt costs \$65k, Plow blades \$5k
01-350-5633	TRAFFIC CONTROL MATERIAL	-	-	-	-	
01-350-5634	STONE & CONCRETE	2,368	5,000	801	18,000	Sidewalk repair and replacement, curb failure, storm structure replacements, street culvert pipe, concrete, material, backfill gravel
01-350-5635	STORM SEWER & PIPE	1,243	4,000	3,700	4,500	Storm sewer pipe and infrastructure maintenance
01-350-5650	LANDSCAPE SUPPLIES	6,669	25,000	22,847	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	-	-	-	-	Do not use

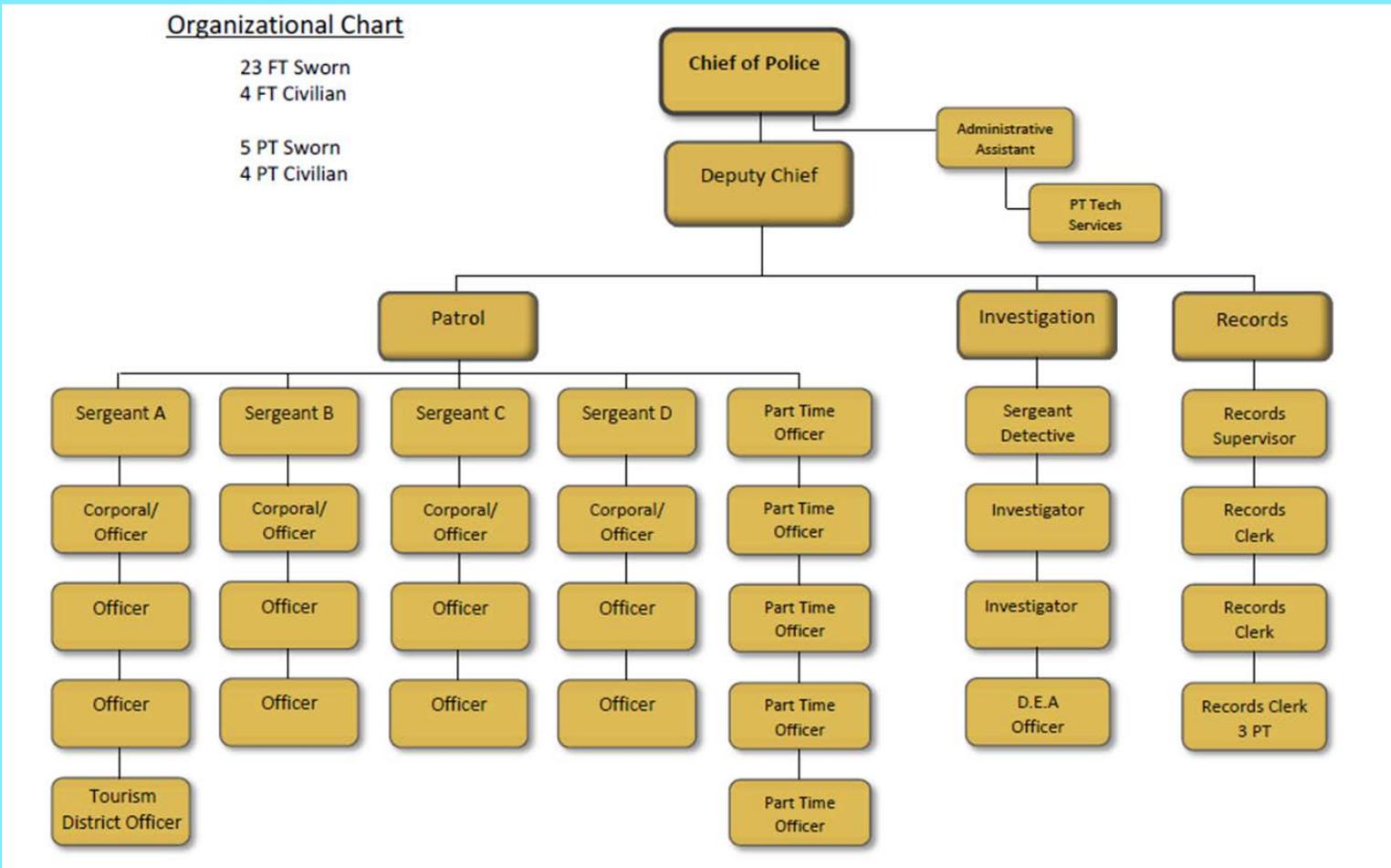
Public Works- Budget Detail- Cont.

GL Acct #	Description	FY20-21 Actual	FY20-21 Budget	FY21-22 Actual	FY22-23 Approved Budget	Comments
01-350-5700	OFFICE SUPPLIES	708	1,500	1,326	1,500	General paper, files, supplies, coffee, based upon current trends
01-350-5710	OPERATING SUPPLIES	20,580	24,000	28,079	24,000	All maintenance work required at City owned buildings except Metra-PW furniture replacement 5k
01-350-5721	SIGNS	10,965	25,000	9,066	20,000	Delayed sign program in FY21, includes work area protection, signage upgrades to MUTCD standards as needed
01-350-5730	TOOLS	2,804	4,000	557	4,000	Miscellaneous rakes, shovels, power tools
01-350-5751	GASOLINE	16,065	18,000	26,367	18,000	Fuel expense for all PW Vehicles and equipment
01-350-5820	PUBLICATIONS	-	-	-	-	
01-350-5990	COVID-19 EXPENSES	2,271	-	-	-	Do not use
01-350-7011	IMPROVEMENTS - PW	21,725	40,000	-	45,000	Salt Shed flat roof rebuild/replacement
01-350-7020	EQUIPMENT	57	25,000	-	25,000	Update vehicle programmer, plate tamper, snow blowers, concrete mixer and brine tank and wireless controller upgrade
01-350-7021	RADIO EQUIPMENT	-	-	-	-	Do not use
01-350-7023	SAFETY EQUIPMENT	4,842	5,000	2,690	5,000	Consistent with prior year 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)
01-350-7025	HARDWARE/SOFTWARE	925	5,700	314	5,100	
DEPT 350	TOTAL PUBLIC WORKS	984,359	1,189,540	942,740	1,300,625	

CITY OF PROSPECT HEIGHTS, ILLINOIS

Organizational Chart – Public Safety

April 30, 2022



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.

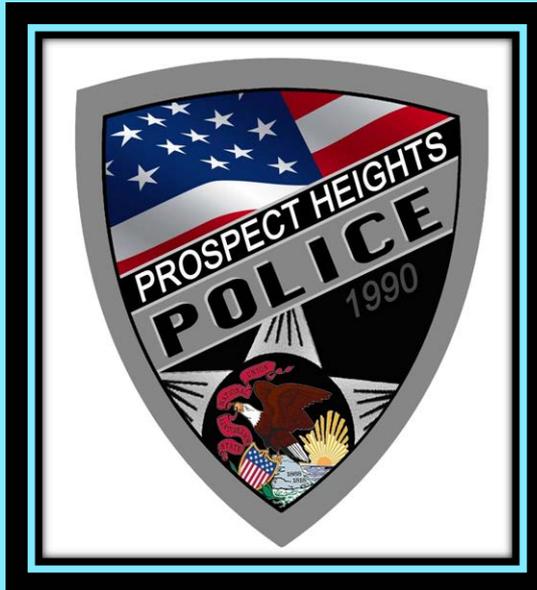
Public Safety (continued)

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 FY2022-2023 \$185,729 decrease in same expenses in the prior year budget.



Public Safety Department – Budget Detail

GL Acct #	Description	FY20-21 Actual	FY20-21 Budget	FY21-22 Actual	FY22-23 Approved Budget	Comments
01-360-4000	WAGES	646,225	596,000	413,693	611,000	(1) Chief (1) Deputy Chief (1) Records Supervisor (2) Records Clerks (1) Admin Assistant (5) PT Desk Officers, 1 PT Tech services @25000, Longevity Pay , Crossing Guards 70 hours @22-27/hour x 19 pay periods reimbursed by the School District approx \$38,000
01-360-4001	WAGES - SWORN OFFICERS	1,829,825	2,004,000	1,943,761	2,072,000	Reflects 2.25% salary increases for Police Officers and 2.25% increase for Sergeants
01-360-4002	WAGES - EXTRA STRAIGHT PAY	7,679	52,145	10,807	57,500	Holiday Compensation sell back per contract
01-360-4004	WAGES - PART-TIME SWORN OFFCRS	67,777	120,000	61,461	120,000	(5) @ 36 hours per pay period scheduled additional hours as needed
01-360-4010	OVERTIME	2,499	3,000	1,771	3,000	
01-360-4011	OVERTIME - SWORN OFFICERS	115,573	153,000	120,637	153,000	Reflects 2.25% salary increases plus Private details
01-360-4100	HEALTH INSURANCE	482,304	480,000	489,891	508,000	24 covered in PY, 27 in CY plus coverage changes
01-360-4110	LIFE INSURANCE	2,367	3,000	2,663	2,700	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	21,758	24,000	18,093	27,000	Based on budgeted wages at 6.2%
01-360-4210	MEDICARE	38,040	37,000	36,488	43,000	Based on budgeted wages at 1.45%
01-360-4220	IMRF	45,642	31,000	37,114	33,000	Represents decrease in employer IMRF rate of approximately 2%
01-360-4230	PENSION CONTRIBUTION - R/E TAX	338,132	522,500	432,464	320,000	Per approved 2021 Police Pension tax levy
01-360-4231	PENSION CONTRIBUTION-CITY GF	658,882	716,354	716,354	580,000	City contribution (\$900,000) less 2021 Police Pension Tax Levy
01-360-5100	PROFESSIONAL SERVICES	24,192	20,000	28,019	46,920	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, and \$2500 contingency, Never Walk Alone Peer Support membership \$700,DACRA Tickets Software \$3,000
01-360-5101	PROFESSIONAL SERVICES - VOCA	80,084	83,000	82,121	84,660	Includes annual increase of 2%

Public Safety Department – Budget Detail (continued)

GL Acct #	Description	FY20-21 Actual	FY20-21 Budget	FY21-22 Actual	FY22-23 Approved Budget	Comments
01-360-5140	PRISONERS CARE	234	1,500	488	1,000	Includes food and other care items
01-360-5141	KENNEL FEES	3,723	1,500	518	1,000	
01-360-5200	POSTAGE	43	2,000	105	2,000	Represents usage thru postage meter
01-360-5220	PHOTOCOPY	12,188	15,600	13,695	15,600	Includes cost for copier lease
01-360-5221	PRINTING	2,938	3,000	2,782	3,000	Consistent with prior year
01-360-5240	NORTHWEST CENTRAL DISPATCH	195,696	225,000	233,302	215,000	Per agreement based on number of calls, per formula based on 911 calls and CFS
						Increase in Lexipol rate-\$7200, 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 \$26,000,NMERT \$1900
01-360-5310	MEMBERSHIPS	43,574	51,000	48,649	51,000	
01-360-5321	AUTO EXPENSE	2,242	2,500	2,193	3,000	Car wash, detailing, professional bio-hazard cleaning
						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 recruits, refreshments for in service training \$240, Rotary Meetings \$960, NWCDS training liaison meetings \$450, ILEAS Conference \$650, Law Institute \$2700. Staff and Command \$4,000
01-360-5330	TRAINING	14,546	28,000	11,417	28,000	
01-360-5340	TUITION REIMBURSEMENT	10,480	8,000	(6,030)	8,000	Reimbursement for staff education
01-360-5410	UTILITIES	3,502	7,000	4,520	6,000	Consistent with prior year
01-360-5500	LIABILITY INSURANCE PREMIUM	43,747	55,460	32,315	70,550	Based on allocation of City's full premium

Public Safety Department – Budget Detail (continued)

GL Acct #	Description	FY20-21 Actual	FY20-21 Budget	FY21-22 Actual	FY22-23 Approved Budget	Comments
01-360-5510	RENTAL EQUIPMENT	416	500	372	500	Postage Meter and Scale
01-360-5520	ID NETWORKS	5,559	5,000	8,752	-	Transitioned to new system at NWCD
01-360-5530	WORKERS COMPENSATION INSURANCE	117,083	124,100	120,546	123,000	
01-360-5610	EQUIPMENT MAINTENANCE	18,478	16,000	15,869	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	638	1,000	63	1,000	Maintenance for hand held radios and in car communications
01-360-5700	OFFICE SUPPLIES	5,016	6,000	5,403	6,000	General office supplies and copier paper
01-360-5710	OPERATING SUPPLIES	3,153	9,000	8,122	9,000	Based on prior experience
01-360-5740	RANGE SUPPLIES	8,982	10,000	9,804	10,000	Ammunition: Duty and Training, \$6000, targets and training supplies \$900, misc. weapons parts \$750
01-360-5741	CLOTHING	19,028	26,000	24,675	26,000	28 officers at \$600, \$2000 misc (replacement and patches) \$2400 per new officer and \$500 for volunteers
01-360-5751	GASOLINE	36,323	50,000	44,684	50,000	Based on historical data
01-360-5820	PUBLICATIONS	401	1,000	255	1,000	Daily Herald \$640, Journal \$160 and Updated ICS and Complaint books
01-360-5990	COVID-19 EXPENSES	3,284	2,000	373	-	PPE supplies
01-360-7022	POLICE - SMALL EQUIPMENT	19,285	21,000	20,515	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) and wireless controller upgrade
01-365-5981	DUI EXPENSE	6,193	20,000	1,392	20,000	Costs for squad upgrades to camera equipment
01-365-5982	NARCOTICS EXPENSE	-	1,000	3,675	3,000	
01-365-5983	SEIZED ASSET - EXPENSE	5,207	5,000	2,257	5,000	
DEPT 360/65	TOTAL PUBLIC SAFETY	4,943,190	5,543,159	5,006,046	5,357,430	

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	FY20-21 Actual	FY20-21 Budget	FY21-22 Actual	FY22-23 Approved Budget	Comments
01-370-4101	RETIREE HEALTH INSURANCE	51,133	48,000	93,548	56,500	Based on current health insurance premiums for retirees -100% reimbursed by retiree
01-370-5102	GRANT WRITER	21,000	18,000	18,000	18,900	In accordance with 3-year agreement, \$18k per year
01-370-5751	GASOLINE	6,123	7,500	7,623	6,000	Fire dept reimbursement is approximately \$1500 per qtr

Other Expenses

GL Acct #	Description	FY20-21 Actual	FY20-21 Budget	FY21-22 Actual	FY22-23 Approved Budget	Comments
01-380-5970	REFUNDS	(2,543)	1,000	-	1,000	
01-380-5975	SALES TAX REBATE	211,951	160,000	225,561	215,000	Estimate based on active incentive agreements
01-380-5999	MISCELLANEOUS EXPENSE	-	1,500	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 Actual	FY20-21 Budget	FY21-22 Actual	FY22-23 Approved Budget	Comments
01-560-7020	EQUIPMENT - POLICE	-	17,000	2,370	15,000	New server (\$12k) plus annual license renewals, battery backup and phone system upgrade
30-550-7020	EQUIPMENT - PW	-	65,000	41,673	350,000	Per FY23-27 Capital Improvement Plan
30-550-7021	EQUIPMENT - INFO TECH	-	-	-	-	
30-550-7040	VEHICLES - PS	36,075	-	-	-	
30-550-7048	STREETS-TOURISM-APPLE DR	-	-	-	-	
30-550-7049	STREETS-TOURISM-WINKELMAN	-	-	-	-	
30-550-7050	STREET RESURFACING	62,550	79,000	194,984	75,000	Per FY23-27 Capital Improvement Plan
30-550-7051	ROAD PROGRAM - 2018	-	-	-	-	
30-550-7060	SIDEWALKS	150,458	50,640	-	107,605	Per FY23-27 Capital Improvement Plan
30-550-7063	DRAINAGE IMPROVEMENTS	47,082	3,231,000	28,368	1,867,500	Per FY23-27 Capital Improvement Plan
30-550-7064	DRAINAGE IMPR-WILLOW RD	18,440	-	4,962	-	
30-550-7065	DRAINAGE IMPR-ARLINGTON	849	-	64,826	-	
Capital	FUND 30 EXPENSE	315,454	3,425,640	334,813	2,400,105	

Interfund Transfers

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

GL Acct #	Description	FY20-21 Actual	FY20-21 Budget	FY21-22 Actual	FY22-23 Approved Budget	Comments
30-200-3990	INTERFUND TRANSFER IN	-	85,000	209,922	75,000	Solid Waste Fund transfer for Capital Improvements
01-600-8090	INTERFUND TRANSFER OUT	55,000	105,000	105,000	112,000	General Fund transfer for Parking Fund operations

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	FY20-21 Actual	FY20-21 Budget	FY21-22 Actual	FY22-23 Approved Budget	Comments
01-400-6000	PRINCIPAL	160,000	165,000	165,000	170,000	Debt service requirement per repayment schedule
01-400-6010	INTEREST	28,973	22,284	22,034	15,145	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 FY2022-2023 is anticipated to be an estimated net loss of \$69,287.

GL Acct #	Description	FY20-21 Actual	FY20-21 Budget	FY21-22 Actual	FY22-23 Approved Budget
GENERAL	FUND 01 REVENUE	13,824,039	8,311,000	10,130,913	9,274,901
GENERAL	FUND 01 EXPENSES	8,330,838	9,299,473	8,355,786	9,344,188
GENERAL	FUND 01 NET	5,493,201	(988,473)	1,719,527	(69,287)

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

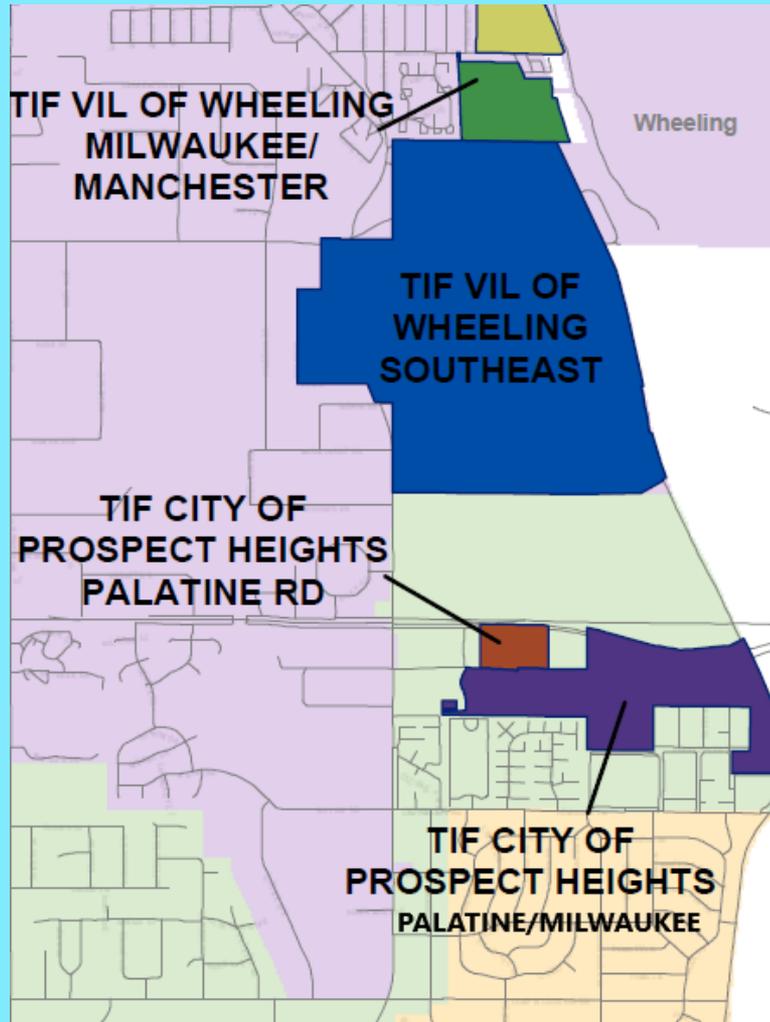
The City has experienced stagnation and then a decline in this revenue stream since last fiscal, but anticipates a higher return based COVID restrictions have lifted and more people are out and about shopping, travel and going back to work, which directly correlates to the change in statewide sales of gasoline.

The proposed budget for FY2022-2023 was developed using the per capita rate based upon the Illinois Municipal League projections; a population of 16,033 (2020 Census) and no additional revenue from the High Growth Cities fund. According to the 2020 Census, the City's population decreased 223 people from 16,256 to 16,033.

Motor Fuel Tax (continued)

GL Acct #	Description	FY20-21 Actual	FY20-21 Budget	FY21-22 Actual	FY22-23 Approved Budget	Comments
11-100-3800	INTEREST INCOME	-	-	-		
11-100-3801	INTEREST INCOME - IL FUNDS	4,733	5,000	3,906	1,000	Conservative estimate based on current market fluctuations
11-100-3899	MISCELLANEOUS INCOME	-	-	-		
11-110-3120	MOTOR FUEL TAX	543,857	610,500	647,044	617,500	Based on IML's projections for FY22-23
11-110-3121	MFT REBUILD ILLINOIS	535,667	357,111	357,111	178,556	Rebuild Illinois MFT final distribution #6
11-200-3990	INTERFUND TRANSFER IN	-	-	-		
MFT	FUND 11 REVENUE	1,084,257	972,611	1,008,061	797,056	
11-300-5100	PROFESSIONAL SERVICES	-	-	-		
11-300-5430	BANK FEES	-	-	-		
11-300-7020	EQUIPMENT	-	-	-		
11-500-7050	ROAD CONSTRUCTION	-	-	-		
11-500-7051	SIDEWALKS	-	320,000	34,986	-	No MFT projects budgeted for FY22-23
MFT	FUND 11 EXPENSES	-	320,000	34,986	-	
MFT	FUND 11 NET	1,084,257	652,611	973,075	797,056	

TIF Districts - Boundary Map



Tourism District

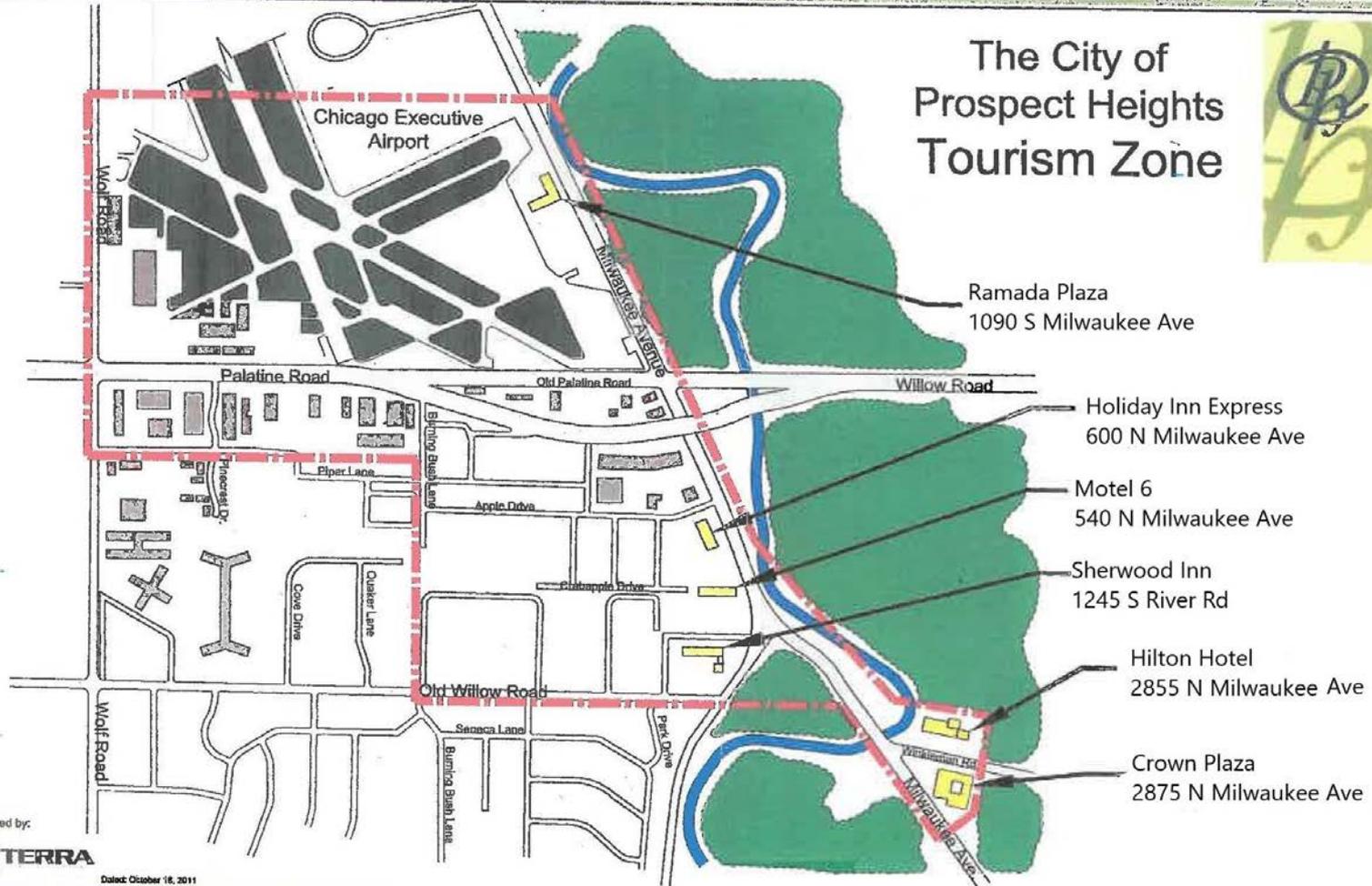
The Prospect Heights Convention & Visitors Bureau's (CVB) was set up to promote hospitality-related business, thereby increasing hotel tax and sales tax revenues. In July 2013, the CVB was restructured. It was determined that it was in the best interest of the City's hotel, restaurant and tourism businesses 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	FY20-21 Actual	FY20-21 Budget	FY21-22 Actual	FY22-23 Approved Budget	Comments
13-100-3020	HOTEL TAXES	171,901	156,000	384,888	375,000	Projected budget based on increasing capacity noted in FY22
13-100-3800	INTEREST INCOME	7	-	5	-	
13-100-3899	MISCELLANEOUS INCOME	-	-	-	-	
Tourism	FUND 13 REVENUE	171,908	156,000	384,893	375,000	
13-300-5100	PROFESSIONAL SERVICES	-	-	-	-	
13-300-5101	AUDIT	1,129	1,130	1,191	1,000	Allocation of the City's annual audit fees
13-300-5102	FINANCIAL SERVICES	6,731	6,470	6,293	7,100	Based on allocation of Financial Services costs
13-300-5108	BEAUTIFICATION	19,602	25,000	19,994	36,200	Required regular maintenance including water/power with limited discretionary spending
13-300-5310	MEMBERSHIPS	28,644	60,000	28,644	38,200	Membership dues for Chicago North Shore CVB
13-300-5401	SERVICE CHARGE - GENERAL FUND	60,000	60,000	60,000	60,000	City services provided for Tourism District
13-300-5410	UTILITIES	-	-	-	-	Do not use
13-300-5920	GRANT - HOTELS	-	-	-	-	Based on FY21-22 projected receipts and FY22-23 projected expenses
13-300-5999	MISCELLANEOUS EXPENSE	-	-	-	102,600	
13-600-8090	INTERFUND TRANSFER OUT	168,700	3,400	3,400	102,600	City reimbursement for Police Services (limited to 42.5% net revenue per ordinance)
Tourism	FUND 13 EXPENSES	284,806	156,000	119,523	347,700	
Tourism	FUND 13 NET	(112,898)	-	265,370	27,300	

Tourism District Map

The City of Prospect Heights Tourism Zone



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	FY20-21 Actual	FY20-21 Budget	FY21-22 Actual	FY22-23 Approved Budget	Comments
16-100-3551	POLICE REVENUE-TASK FORCE	-	-	129,511		
16-100-3800	INTEREST INCOME	131	100	83	100	
DEA	FUND 16 REVENUE	131	100	129,594	100	
16-300-4011	OVERTIME-SWORN SERVICES	15,834	15,000	21,507	20,000	Consistent with historical data
16-300-5100	PROFESSIONAL SERVICES	-	5,000	-	6,700	Conservative budget for professional services
16-300-5310	MEMBERSHIP	1,758	4,000	1,811	4,000	Includes membership dues for LEADS online and tracker monitoring - investigative tool for detectives
16-300-5330	TRAINING	912	6,000	-	6,000	DRE conference for one officer re DUI
16-300-5610	EQUIPMENT MAINTENANCE	18,665	30,000	5,664	30,000	Includes contract for cameras (Xtivity)
16-300-5710	OPERATING SUPPLIES	999	9,000	3,846	9,000	Various supplies for office and general operations
16-300-5720	POLICE EQUIPMENT	-	4,000	519	4,000	Miscellaneous equipment for staff including replacements as needed
16-500-7020	EQUIPMENT - CAPITAL	56,183	180,000	55,351	150,000	2 Squad cars plus installation of in car dashboard cameras for 10 squads plus \$40k for camera update
DEA	FUND 16 EXPENSES	94,352	253,000	88,698	229,700	
DEA	FUND 16 NET	(94,221)	(252,900)	40,896	(229,600)	

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	
		FY2016 to FY2020	FY2020 to FY2023
Single Family		\$ 7.75	\$ 7.75
Townhome		\$ 5.25	\$ 5.25
Multi-Family		\$ 5.25	\$ 5.25
Commerical		\$6.00/yard	\$8.00/yard

GL Acct #	Description	FY20-21 Actual	FY20-21 Budget	FY21-22 Actual	FY22-23 Approved Budget	Comments
17-100-3355	SOLID WASTE FEES	470,159	460,000	428,354	475,000	Includes rate increase as of July 1 per agreement
17-100-3800	INTEREST INCOME	13	-	-	-	
Solid Waste	FUND 17 REVENUE	470,172	460,000	428,354	475,000	
17-300-5100	PROFESSIONAL SERVICES	-	-	250	-	
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	329,036	360,000	358,268	363,000	Projected at \$29,788 per month beginning April 2022
17-600-8090	INTERFUND TRANSFER OUT	-	85,000	85,000	75,000	Solid Waste Fund transfer for Capital Improvements
Solid Waste	FUND 17 EXPENSES	429,036	545,000	543,518	538,000	
Solid Waste	FUND 17 NET	41,135	(85,000)	(115,164)	(63,000)	

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	FY20-21 Actual	FY20-21 Budget	FY21-22 Actual	FY22-23 Approved Budget	Comments
18-100-3000	REAL ESTATE TAXES	108,735	80,000	140,827	-	Estimate based on final year, planned termination Sept 2022
18-100-3800	INTEREST INCOME	199	-	232	-	
TIF - Pal Rd	FUND 18 REVENUE	108,935	80,000	141,059	-	
18-300-5100	PROFESSIONAL SERVICES	2,736	4,000	-	4,000	
18-300-5101	AUDIT	2,161	2,100	3,575	3,500	
18-300-5102	FINANCIAL SERVICES	8,077	6,470	6,293	7,100	
18-500-7011	BUILDING IMPROVEMENTS	-	-	-	-	
18-600-8090	INTERFUND TRANSFER OUT	-	-	-	-	
TIF - Pal Rd	FUND 18 EXPENSES	12,974	12,570	9,868	14,600	
TIF - Pal Rd	FUND 18 NET	95,961	67,430	131,191	(14,600)	

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	FY20-21 Actual	FY20-21 Budget	FY21-22 Actual	FY22-23 Approved Budget	Comments
21-100-3000	REAL ESTATE TAXES	-	-	-	-	
21-100-3800	INTEREST INCOME	2	-	2	-	
SSA #1	FUND 21 REVENUE	2	-	2	-	
21-300-5100	PROFESSIONAL SERVICES	-	-	-	-	
21-300-8090	INTERFUND TRANSFER OUT	-	-	-	-	
SSA #1	FUND 21 EXPENSES	-	-	-	-	
SSA #1	FUND 21 NET	2	-	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	FY20-21 Actual	FY20-21 Budget	FY21-22 Actual	FY22-23 Approved Budget	Comments
22-100-3000	REAL ESTATE TAXES	-	-	-	-	
22-100-3800	INTEREST INCOME	10	-	10	-	
SSA #2	FUND 22 REVENUE	10	-	10	-	
22-300-5100	PROFESSIONAL SERVICES	-	29,000	-	10,000	Conservative estimate for preliminary work re: future improvements
SSA #2	FUND 22 EXPENSES	-	29,000	-	10,000	
SSA #2	FUND 22 NET	10	(29,000)	10	(10,000)	

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	FY20-21 Actual	FY20-21 Budget	FY21-22 Actual	FY22-23 Approved Budget	Comments
23-100-3000	REAL ESTATE TAXES	-	-	-	-	
23-100-3800	INTEREST INCOME	68	-	68	-	
SSA #3	FUND 23 REVENUE	68	-	68	-	
23-300-5100	PROFESSIONAL SERVICES	-	320,000	-	10,000	Conservative estimate for preliminary work re: future improvements
SSA #3	FUND 23 EXPENSES	-	320,000	-	10,000	
SSA #3	FUND 23 NET	68	(320,000)	68	(10,000)	

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	FY20-21 Actual	FY20-21 Budget	FY21-22 Actual	FY22-23 Approved Budget	Comments
24-100-3000	REAL ESTATE TAXES	-	-	-	-	
24-100-3800	INTEREST INCOME	9	-	9	-	
SSA #4	FUND 24 REVENUE	9	-	9	-	
24-300-5100	PROFESSIONAL SERVICES	-	29,000	-	10,000	Conservative estimate for preliminary work re: future improvements
SSA #4	FUND 24 EXPENSES	-	29,000	-	10,000	
SSA #4	FUND 24 NET	9	(29,000)	9	(10,000)	

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	FY20-21 Actual	FY20-21 Budget	FY21-22 Actual	FY22-23 Approved Budget	Comments
25-100-3000	REAL ESTATE TAXES	26,972	27,300	27,176	28,500	Per approved 2021 tax levy
25-100-3800	INTEREST INCOME	28	-	30	-	
SSA #5	FUND 25 REVENUE	27,001	27,300	27,205	28,500	
25-300-5050	SYSTEM MAINTENANCE	12,136	6,000	4,437	8,000	Area structure repairs
25-300-5100	PROFESSIONAL SERVICES	8,426	3,000	10,500	5,000	Contracted pump maintenance, structure replacements and rehab
25-300-5500	LIABILITY INSURANCE	875	3,700	2,154	4,675	
25-300-7053	DRAINAGE IMPROVEMENTS	-	-	-	-	
SSA #5	FUND 25 EXPENSES	21,437	12,700	17,091	17,675	
SSA #5	FUND 25 NET	5,564	14,600	10,114	10,825	

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	FY20-21 Actual	FY20-21 Budget	FY21-22 Actual	FY22-23 Approved Budget	Comments
28-100-3000	REAL ESTATE TAXES	156,626	140,000	131,936	145,300	Per approved 2021 tax levy
28-100-3800	INTEREST INCOME	103	-	181	-	
SSA #8	FUND 28 REVENUE	156,729	140,000	132,117	145,300	
28-300-5050	SYSTEM MAINTENANCE	-	-	-	-	
28-300-5100	PROFESSIONAL SERVICES	10,592	12,000	3,327	12,000	Annual pump meg testing (\$3k), generator test, repairs (\$4k), crane rental and wall repairs
28-300-5500	LIABILITY INSURANCE	875	3,700	2,154	4,675	
28-300-5710	OPERATING SUPPLIES	94	1,000	99	1,000	
28-300-7020	EQUIPMENT	-	5,000	-	5,000	Wear parts, gauge replacement, sluice gate ramp
SSA #8	FUND 28 EXPENSE	11,561	21,700	5,580	22,675	
SSA #8	FUND 28 NET	145,168	118,300	126,537	122,625	

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	FY20-21 Actual	FY20-21 Budget	FY21-22 Actual	FY22-23 Approved Budget	Comments
30-115-3200	GRANT REVENUE	-	-	1,208,958	1,080,988	Second and final installment for ARPA capital projects funding
30-200-3990	INTERFUND TRANSFER IN	-	85,000	209,922	75,000	Solid Waste Fund transfer for Capital Improvements
	FUND 30 REVENUE	-	85,000	1,418,881	1,155,988	
01-560-7020	EQUIPMENT - POLICE	-	17,000	2,370	15,000	New server (\$12k) plus annual license renewals, battery backup and phone system upgrade
30-550-7020	EQUIPMENT - PW	-	65,000	41,673	350,000	Per FY23-27 Capital Improvement Plan
30-550-7021	EQUIPMENT - INFO TECH	-	-	-	-	
30-550-7040	VEHICLES - PS	36,075	-	-	-	
30-550-7048	STREETS-TOURISM-APPLE DR	-	-	-	-	
30-550-7049	STREETS-TOURISM-WINKELMAN	-	-	-	-	
30-550-7050	STREET RESURFACING	62,550	79,000	194,984	75,000	Per FY23-27 Capital Improvement Plan
30-550-7051	ROAD PROGRAM - 2018	-	-	-	-	
30-550-7060	SIDEWALKS	150,458	50,640	-	107,605	Per FY23-27 Capital Improvement Plan
30-550-7063	DRAINAGE IMPROVEMENTS	47,082	3,231,000	29,551	1,867,500	Per FY23-27 Capital Improvement Plan
30-550-7064	DRAINAGE IMPR-WILLOW RD	18,440	-	8,354	-	
30-550-7065	DRAINAGE IMPR-ARLINGTON	849	-	71,616	-	
Capital	FUND 30 EXPENSE	315,454	3,425,640	346,177	2,400,105	
Capital	FUND 30 NET	(315,454)	(3,340,640)	1,072,703	(1,244,117)	

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	FY20-21 Actual	FY20-21 Budget	FY21-22 Actual	FY22-23 Approved Budget	Comments
41-100-3000	REAL ESTATE TAXES	1,295,801	1,312,660	1,285,442	1,254,482	Per approved 2021 tax levy
41-100-3800	INTEREST INCOME	274	2,000	237	-	
Rd Constr Debt	FUND 41 REVENUE	1,296,075	1,314,660	1,285,679	1,254,482	
41-300-5101	AUDIT & ACCTG	2,645	3,000	1,362	3,000	
41-300-5430	BANK FEES	1,450	1,200	550	1,000	
41-400-6000	PRINCIPAL	1,080,000	1,110,000	990,000	1,030,000	Debt service requirement per repayment schedule
41-400-6010	INTEREST	229,359	202,660	261,117	224,482	Debt service requirement per repayment schedule
41-400-6120	BOND ISSUANCE COSTS	83,958	-	-	-	
41-400-6125	BOND PROCEEDS	(4,195,000)	-	-	-	
41-400-6126	BOND PROCEEDS DISCOUNT	0	-	-	-	
41-400-6127	BOND PROCEEDS DISCOUNT	(689,654)	-	-	-	
Rd Constr Debt	FUND 41 EXPENSES	(3,487,242)	1,316,860	1,253,029	1,258,482	
Rd Constr Debt	FUND 41 NET	4,783,317	(2,200)	32,649	(4,000)	

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	FY20-21 Actual	FY20-21 Budget	FY21-22 Actual	FY22-23 Approved Budget	Comments
46-100-3000	REAL ESTATE TAXES	221,120	218,570	240,599	218,895	Per approved 2021 tax levy
46-100-3800	INTEREST INCOME	33	1,000	33	-	
46-160-3899	MISCELLANEOUS INCOME	-	-	-		
SSA #6	FUND 46 REVENUE	221,153	219,570	240,632	218,895	
46-300-5430	BANK FEES	550	550	550	-	
46-400-6000	PRINCIPAL	160,000	170,000	170,000	175,000	Debt service requirement per repayment schedule
46-400-6010	INTEREST	52,490	48,750	48,570	43,895	Debt service requirement per repayment schedule
SSA #6	FUND 46 EXPENSES	213,040	219,300	219,120	218,895	
SSA #6	FUND 46 NET	8,113	270	21,512	-	

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	FY20-21 Actual	FY20-21 Budget	FY21-22 Actual	FY22-23 Approved Budget	Comments
51-100-3800	INTEREST INCOME	3,472	5,000	1,809	1,000	Projected conservatively based on historical data
51-100-3880	WATER SALES	292,373	264,000	290,576	278,000	\$6.51/1000 gallons
51-100-3881	WATER DELIVERY CHARGE	385,346	395,000	393,889	403,000	1090 customer meters x \$30.81/month per water study
51-100-3882	WATER INFRASTRUCTURE RESERVE	151,175	152,000	155,807	156,000	1090 customers x \$12.31/month per water study
51-100-3883	WATER DEBT RETIREMENT CHARGE	76,704	76,000	76,873	80,000	1090 customers x \$6.51/month per water study
51-100-3885	PENALTY	5,811	3,000	8,276	5,000	Projected conservatively
51-100-3899	MISCELLANEOUS INCOME	-	-	-	-	
Water	FUND 51 REVENUE	914,881	895,000	927,230	923,000	
51-300-4000	WAGES	83,683	78,000	73,054	80,145	1 fulltime employee and administrative time (increase of 2.75%)
51-300-4010	OVERTIME	40	10,000	-	10,000	
51-300-4100	HEALTH INSURANCE	28,537	29,000	23,511	34,500	Based on current premiums for Water department staff (1 FT, 1 PT)
51-300-4110	LIFE INSURANCE	296	100	124	150	Based on current premiums for Water department staff (1 FT, 1 PT)
51-300-4200	SOCIAL SECURITY	4,843	6,000	4,529	5,500	Based on budgeted wages at 6.2%
51-300-4210	MEDICARE	1,133	1,300	1,059	1,300	Based on budgeted wages at 1.45%
51-300-4220	IMRF	86,769	12,500	9,977	13,000	Represents decrease in employer IMRF rate of approximately 2%
51-300-5000	BUILDING MAINTENANCE	244	15,000	1,155	15,000	Add insulation, HVAC repair, exterior siding/soffit replacement to stop leaking.
51-300-5050	SYSTEM MAINTENANCE	6,588	46,000	3,797	36,000	Repair an estimated 6 water main breaks at \$1200 each, 8 buffalo box repairs at \$200 each, value/pipe repairs \$25k , Failed section replacements and restoral- replace two valves 18k

Water Fund Budget Detail (continued)

GL Acct #	Description	FY20-21 Actual	FY20-21 Budget	FY21-22 Actual	FY22-23 Approved Budget	Comments
						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 plus Dekind and Caselle computer support
51-300-5100	PROFESSIONAL SERVICES	18,111	50,000	32,321	51,500	
51-300-5101	AUDIT	4,193	3,230	3,405	7,000	Allocation of the City's annual audit fees
51-300-5102	FINANCIAL SERVICES	43,077	38,817	41,763	42,000	Based on allocation of Financial Services costs
51-300-5200	POSTAGE	-	3,200	2,500	3,200	
51-300-5221	PRINTING	-	-	346	500	
51-300-5222	LEGAL NOTICES	-	-	-	-	Do not use
51-300-5310	MEMBERSHIPS	361	1,500	1,030	1,500	AWWA, IRWA, etc
51-300-5330	TRAINING	483	4,500	10	4,500	Water operator training, continuing education and additional training for back-up operator- most canceled due to covid
51-300-5410	UTILITIES	14,908	15,000	20,184	16,000	Includes Constellation Energy, Nicor, ComEd and Verizon charges
51-300-5412	WATER	254,758	285,000	271,865	290,000	Based on historical Illinois American Water charges plus 7%
51-300-5430	CREDIT CARD & BANK CHARGES	17,043	15,000	12,743	15,000	Includes credit card processing fees from Paymentech and Xpress Bill Pay for online credit card payments
51-300-5500	LIABILITY INSURANCE	26,248	27,740	16,157	35,275	Allocation of the City's liability insurance premium
51-300-5530	WORKERS COMPENSATION INSURANCE	3,007	3,900	3,767	4,000	Allocation of the City's workman's comp insurance premium
51-300-5634	STONE AND CONCRETE	390	4,000	-	4,000	Backfill and restoral of main breaks / concrete replacement

Water Fund Budget Detail (continued)

GL Acct #	Description	FY20-21 Actual	FY20-21 Budget	FY21-22 Actual	FY22-23 Approved Budget	Comments
51-300-5661	METERS	1,623	3,000	-	3,000	Replacement of defective water meters 8 x \$350 and 2 x \$400
51-300-5710	OPERATING SUPPLIES	-	-	-	-	
51-300-5750	CHEMICALS	746	500	-	500	Chlorine purchases every other year
51-300-5751	GASOLINE	782	1,000	1,628	1,000	Annual gasoline provision
51-300-5970	REFUNDS	-	-	-	-	
51-400-6000	PRINCIPAL	-	65,000	65,000	70,000	Principal payment on outstanding debt - final payment due in 2025
51-400-6010	INTEREST	15,373	13,750	13,750	10,760	Interest payment on outstanding debt - final payment due in 2025
51-500-7020	EQUIPMENT	-	16,400	-	103,900	Compressor, hydrant flush head, safety monitors, lab equipment (\$10k) plus server and phone upgrades (\$6.4k) and Water System Improvements (VFD Pump #3) and 50% Water/Sewer utility vehicle
51-300-7025	SOFTWARE	-	-	2,000	2,000	
51-600-8000	DEPRECIATION	120,331	135,000	135,000	121,000	Annual depreciation provision
Water	FUND 51 EXPENSES	733,566	884,437	740,675	982,230	
Water	FUND 51 NET	181,316	10,563	186,555	(59,230)	

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	FY20-21 Actual	FY20-21 Budget	FY21-22 Actual	FY22-23 Approved Budget	Comments
52-100-3330	PARKING FEES	106	10,000	5,278	4,800	
52-100-3800	INTEREST INCOME	-	-	-	-	
52-200-3990	INTERFUND TRANSFER IN	55,000	105,000	105,000	112,000	Transfer in from General Fund for current year operations
Parking	FUND 52 REVENUE	55,106	115,000	110,278	116,800	
52-300-4001	ALLOCATED WAGES & BENEFITS	45,000	45,000	45,000	46,300	Approximate wages and benefits for 1/2 FT employee (increase 2.75%)
52-300-5100	PROFESSIONAL SERVICES	4,350	3,000	81	3,000	fire alarm test/repair, hvac work, contracted out services
52-300-5410	UTILITIES	6,339	7,500	5,560	7,500	Includes Constellation Energy and Nicor charges for PW facilities
52-300-5500	LIABILITY INSURANCE	8,749	2,000	-	2,000	Metra parking lot minimally used, increase in remote working so less travel
52-300-5511	FACILITY RENT	18,000	18,000	18,900	18,000	Per agreement, \$18k until 2023, \$20850 thru 2028, TBD thereafter
52-300-5632	ICE CONTROL MAINTENANCE	-	2,000	900	2,000	Parking lot salt and bag salt for sidewalks and stairways and snow blower parts.
52-300-5710	OPERATING SUPPLIES	360	1,000	250	1,000	Paper towels, toilet paper, cleaning supplies, sign repair/replacement, plumbing parts, light bulbs
52-300-5970	REFUNDS	60	250	-	250	
52-600-8000	DEPRECIATION	32,136	36,000	36,000	36,000	Annual depreciation provision
Parking	FUND 52 EXPENSES	114,995	114,750	106,691	116,050	
Parking	FUND 52 NET	(59,889)	250	3,588	750	

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	FY20-21 Actual	FY20-21 Budget	FY21-22 Actual	FY22-23 Approved Budget	Comments
53-100-3800	INTEREST INCOME	795	1,000	572	1,000	Based on historical data/trend
53-100-3801	INTEREST INCOME	274	-	708	300	
53-100-3884	SANITARY SEWER CHARGES	813,034	800,000	820,437	800,000	Based on historical data/trend
53-100-3885	PENALTY	7,088	5,000	7,648	5,000	
53-100-3899	OTHER INCOME	-	-	-		
Sewer	FUND 53 REVENUE	821,192	806,000	829,366	806,300	
53-300-4000	WAGES	59,298	62,000	54,663	63,705	Includes one FT employee and 25% administrative staff
53-300-4100	HEALTH INSURANCE	10,000	28,000	28,057	21,000	Based on current premiums for Sewer department staff (1 FT, 1 PT)
53-300-4110	LIFE INSURANCE	150	100	127	100	
53-300-4200	SOCIAL SECURITY	3,929	4,000	3,650	4,000	Based on budgeted wages at 6.2%
53-300-4210	MEDICARE	919	900	854	900	Based on budgeted wages at 1.45%
53-300-4220	IMRF	15,009	8,500	1,828	10,300	Represents decrease in employer IMRF rate of approximately 2%
53-300-5050	SYSTEM MAINTENANCE	14,580	50,000	14,488	50,000	Sewer pipe and connections- 4 dig+fix locations, required upgrade of sewer suction system/VAC

Sanitary Sewer Fund (continued)

GL Acct #	Description	FY20-21 Actual	FY20-21 Budget	FY21-22 Actual	FY22-23 Approved Budget	Comments
53-300-5100	PROFESSIONAL SERVICES	13,759	40,000	14,694	40,000	Consulting inspector (\$17k = \$9k+ per inspection fee) + Xpress Billpay, MWRD Infiltration and Inflow Compliance plus Dekind and Caselle computer support
53-300-5101	AUDIT	4,193	9,690	10,215	7,000	Allocation of the City's annual audit fees
53-300-5102	FINANCIAL SERVICES	43,077	77,634	75,517	90,000	Based on allocation of Financial Services costs including collection process
53-300-5200	POSTAGE	3,949	1,500	8,908	7,500	
53-300-5221	PRINTING	-	1,500	793	-	
53-300-5330	TRAINING	-	2,000	-	2,000	Most cancelled in prior year due to covid, anticipate trainings in FY23
53-300-5500	LIABILITY INSURANCE	52,496	46,210	26,929	58,750	Based on allocation of City's general liability premium
53-300-5530	WORKER'S COMP INSURANCE	752	1,600	1,507	1,500	Allocation of the City's liability insurance premium
53-300-5999	MISCELLANEOUS EXPENSE	-	-	-	-	
53-500-7020	EQUIPMENT	-	6,400	-	38,900	Includes new server, license renewals, battery backup system and phone system upgrade and 50% Water/Sewer utility vehicle
53-500-7051	SYSTEM IMPROVEMENTS	1,986	330,000	240,368	400,300	Per FY22-23 Capital Improvement Plan
Sewer	FUND 53 EXPENSES	224,096	670,034	482,598	795,955	
Sewer	FUND 53 NET	597,095	135,966	346,768	10,345	

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 \$900,000 based upon actuarial assumptions. Approximately 62% or \$556,750 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	FY20-21 Actual	FY20-21 Budget	FY21-22 Actual	FY22-23 Approved Budget	Comments
71-100-3000	REAL ESTATE TAXES	338,131	522,500	432,948	556,750	Per approved 2021 Police Pension tax levy
71-100-3800	INTEREST INCOME	284,622	100,000	618,760	100,000	Conservative estimate based on current market fluctuations
71-100-3801	NET APPRECIATION - FV INV	4,681,369	800,000	797,590	250,000	Conservative estimate based on current market fluctuations
71-100-3860	CITY CONTRIBUTION	658,882	716,354	715,494	343,250	Total City contribution \$900k less 2021 Police Pension Tax Levy
71-100-3861	EMPLOYEE CONTRIBUTION	215,081	217,500	56,107	212,000	
71-100-3899	MISCELLANEOUS INCOME	-	-	-		
Police Pension	FUND 71 REVENUE	6,178,085	2,356,354	2,620,900	1,462,000	

Police Pension Fund (continued)

GL Acct #	Description	FY20-21 Actual	FY20-21 Budget	FY21-22 Actual	FY22-23 Approved Budget	Comments
71-300-4232	DISABILITY BENEFITS	131,779	133,100	131,779	121,000	Projected costs for FY22 disbursements
71-300-4233	PENSION PAYMENTS	1,034,909	1,075,200	1,127,932	1,170,000	Projected costs for FY22 reimbursements
71-300-5102	ADMINISTRATION	39,645	40,000	16,887	50,000	Includes professional services, filing and conference fees
71-300-5107	INVESTMENT EXPENSE	40,282	25,000	23,891	25,000	Annual cost for pension fund investment advisors
Police Pension	FUND 71 EXPENSES	1,246,615	1,273,300	1,300,490	1,366,000	
Police Pension	FUND 71 NET	4,931,470	1,083,054	1,320,410	96,000	

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, 2022 through April 30, 2023

Position	Total Salary	IMRF	FICA & Medicare	Health/Dental Life Insurance	Total Compensation	Vacation Days Accrued/Year	Sick Days Accrued/Year
Total Compensation Exceeding \$150,000							
City Administrator	\$173,889.51	\$ 25,651.89	\$ 13,281.51	\$ 10,550.56	\$ 223,373.47	20	12
Public Works Director	\$123,211.38	\$ 18,175.94	\$ 9,404.63	\$ 31,306.94	\$ 182,098.89	15	12
Building & Zoning Director	\$137,969.23	\$ 20,352.99	\$ 10,554.65	\$ 10,550.56	\$ 179,427.42	15	12
Police Sergeant	\$133,732.86	\$ -	\$ 1,939.13	\$ 31,306.94	\$ 166,978.92	25	12
Police Chief	\$144,404.00	\$ -	\$ 2,093.86	\$ 17,882.57	\$ 164,380.43	25	12
Total Compensation Exceeding \$75,000							
Public Works Crew Leader	\$100,334.46	\$ 14,727.41	\$ 6,321.54	\$ 27,813.00	\$ 149,196.41	25	12
Police Sergeant	\$129,175.90	\$ -	\$ 1,873.05	\$ 17,882.57	\$ 148,931.52	19	12
Police Officer	\$112,998.86	\$ -	\$ 1,638.48	\$ 31,306.94	\$ 145,944.28	15	12
Police Officer	\$112,998.86	\$ -	\$ 1,638.48	\$ 30,715.46	\$ 145,352.80	15	12
Detective Sergeant	\$119,971.77	\$ -	\$ 1,843.16	\$ 22,512.30	\$ 144,327.23	15	12
Police Sergeant	\$122,819.23	\$ -	\$ 1,884.45	\$ 17,882.57	\$ 142,586.25	15	12
Deputy Chief	\$124,836.00	\$ -	\$ 1,810.12	\$ 10,550.56	\$ 137,196.68	15	12
Public Works Maintenance Worker	\$ 90,031.66	\$ 13,281.32	\$ 5,655.77	\$ 27,813.00	\$ 136,781.75	25	12
Public Works Maintenance Worker	\$ 81,684.52	\$ 11,939.33	\$ 4,980.88	\$ 27,813.00	\$ 126,417.72	20	12
Detective	\$111,704.82	\$ -	\$ 1,226.30	\$ 10,550.56	\$ 123,481.68	15	12
Public Works Maintenance Worker	\$ 77,349.12	\$ 11,299.77	\$ 5,859.83	\$ 27,813.00	\$ 122,321.73	19	12
Police Officer	\$109,998.86	\$ -	\$ 1,594.98	\$ 10,550.56	\$ 122,144.40	15	12
Assistant City Administrator	\$ 91,028.56	\$ 13,428.38	\$ 6,942.65	\$ 10,550.56	\$ 121,950.15	15	12
Police Officer	\$109,304.82	\$ -	\$ 1,584.92	\$ 10,550.56	\$ 121,440.30	15	12
Police Officer	\$105,335.70	\$ -	\$ 1,527.37	\$ 10,550.56	\$ 117,413.63	10	12
Police Officer	\$ 93,315.70	\$ -	\$ 1,353.08	\$ 22,512.30	\$ 117,181.08	10	12
Detective	\$ 99,262.93	\$ -	\$ 1,439.31	\$ 10,550.56	\$ 111,252.81	10	12
Police Officer	\$ 78,021.78	\$ -	\$ 1,131.32	\$ 31,306.94	\$ 110,460.04	10	12
Police Officer	\$ 78,021.78	\$ -	\$ 1,131.32	\$ 31,306.94	\$ 110,460.04	10	12
Police Officer	\$ 90,635.40	\$ -	\$ 1,314.21	\$ 17,235.74	\$ 109,185.35	10	12
Police Officer	\$ 84,572.63	\$ -	\$ 1,226.30	\$ 22,512.30	\$ 108,311.23	10	12
Building Inspector/Plans Examiner	\$ 76,500.12	\$ 11,285.17	\$ 5,852.26	\$ 10,550.56	\$ 104,188.11	10	12
Police Officer	\$ 92,715.70	\$ -	\$ 1,344.38	\$ 9,914.44	\$ 103,974.52	10	12
Police Officer	\$ 92,715.70	\$ -	\$ 1,344.38	\$ 8,985.37	\$ 103,045.45	10	12
Building Inspector	\$ 67,977.11	\$ 10,027.87	\$ 5,200.25	\$ 17,882.57	\$ 101,087.80	15	12
Police Officer	\$ 88,741.24	\$ -	\$ 1,286.75	\$ 10,550.56	\$ 100,578.55	10	12
Administrative Assistant	\$ 56,550.17	\$ 8,342.19	\$ 4,326.09	\$ 31,297.08	\$ 100,515.53	15	12
Records Police	\$ 68,123.25	\$ 10,049.43	\$ 5,211.43	\$ 10,550.56	\$ 93,934.67	8	12
Records Police	\$ 57,097.15	\$ 8,422.88	\$ 4,367.93	\$ 9,521.39	\$ 79,409.35	14	12
Administrative Assistant	\$ 54,329.92	\$ 8,014.66	\$ 4,135.20	\$ 10,550.56	\$ 77,030.34	10	12
Administrative Assistant	\$ 62,437.88	\$ 9,210.73	\$ 4,755.46		\$ 76,404.07	15	12
Total	\$ 2,840,592	\$ 130,029	\$ 91,802	\$ 550,083	\$ 3,612,505		

Capital Improvement Plan Summary

CITY OF PROSPECT HEIGHTS Capital Improvements Plan, FY23-FY27

CAPITAL FUND SUMMARY							
	<u>FY22-23</u>	<u>FY23-24</u>	<u>FY24-25</u>	<u>FY25-26</u>	<u>FY26-27</u>		<u>Syr Total</u>
STREET \$	75,000 \$	75,000 \$	95,000 \$	725,000 \$	852,000 \$		1,822,000
RESURFACING							
DRAINAGE \$	662,000 \$	3,192,000 \$	11,000 \$	11,000 \$	12,000 \$		3,888,000
IMPROVEMENTS							
STORMWATER \$	4,340,500 \$	70,000 \$	- \$	250,000 \$	250,000 \$		4,910,500
PROJECTS							
SIDEWALKS \$	498,955 \$	2,163,076 \$	80,000 \$	1,612,025 \$	- \$		4,354,056
SEWER \$	367,800 \$	327,800 \$	327,800 \$	327,800 \$	327,800 \$		1,679,000
IMPROVEMENTS							
VEHICLES/EQUIP \$	476,000 \$	17,000 \$	6,000 \$	506,000 \$	6,000 \$		1,011,000
MENT							
	\$ 6,420,255 \$	\$ 5,844,876 \$	\$ 519,800 \$	\$ 3,431,825 \$	\$ 1,447,800 \$		\$ 17,664,556
PROPOSED FUNDING SOURCES							
Possible TBD \$	3,532,350 \$	4,233,743 \$	64,000 \$	418,405 \$	- \$		8,248,498
Grant Awards							
Fund 11 MFT Fund \$	- \$	- \$	20,000 \$	650,000 \$	777,000 \$		1,447,000
Fund 30 Capital Fund \$	2,400,105 \$	1,283,333 \$	108,000 \$	1,535,620 \$	343,000 \$		5,670,058
Fund 51 Water Fund \$	87,500 \$	- \$	- \$	- \$	- \$		87,500
Fund 53 Sewer Fund \$	400,300 \$	327,800 \$	327,800 \$	827,800 \$	327,800 \$		2,211,500
	\$ 6,420,255 \$	\$ 5,844,876 \$	\$ 519,800 \$	\$ 3,431,825 \$	\$ 1,447,800 \$		\$ 17,664,556

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	\$ -
4.30.22	Transfer in from Solid Waste Fund	\$ 85,000
4.30.22	ARPA Grant Funding (50%)	\$ 1,080,988
4.30.22	<u>Total Receipts</u>	<u>\$ 9,366,731</u>
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	Fiscal Year Costs Incurred	\$ 315,455
4.30.22	Projected costs FY22	\$ 380,000
4.30.22	<u>Projected Total disbursements</u>	<u>\$ 2,858,002</u>

CAPITAL FUND REQUIREMENTS	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	Total
Possible TBD	\$ 3,532,350	\$ 4,233,743	\$ 64,000	\$ 418,405	\$ -	\$ 8,248,498
Grant Awards						
Capital Fund	\$ 2,400,105	\$ 1,283,333	\$ 108,000	\$ 1,535,620	\$ 343,000	\$ 5,670,058
Total Capital Funding	\$ 5,932,455	\$ 5,517,076	\$ 172,000	\$ 1,954,025	\$ 343,000	\$ 13,918,556
Remaining Funds - with 100% Grant awards	\$ 6,508,729	\$ 4,108,624	\$ 2,825,291	\$ 2,717,291	\$ 1,181,671	\$ 838,671
Remaining Funds - no Grant awards	\$ 6,508,729	\$ 576,274	\$ (4,940,802)	\$ (5,112,802)	\$ (7,066,827)	\$ (7,409,827)
	4.30.22	4.30.23	4.30.24	4.30.25	4.30.26	4.30.27

Capital Improvement Plan Summary(continued)

**CITY OF PROSPECT HEIGHTS
Capital Improvements Plan, FY23-FY27**

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	Funding Source	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	5yr Total	FUTURE PROJECTS
Various Street Resurfacing/Construction	MFT				\$ 500,000	\$ 500,000	\$ 1,000,000	\$ 2,550,000
Design Engineering	MFT			\$ 20,000	\$ 125,000	\$ 125,000	\$ 270,000	
Construction Engineering	MFT				\$ 25,000	\$ 152,000	\$ 177,000	
General Street Maintenance	City	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 375,000	\$ 412,500
Total Street Resurfacing Projects		\$ 75,000	\$ 75,000	\$ 95,000	\$ 725,000	\$ 852,000	\$ 1,822,000	\$ 2,962,500

Capital Improvement Plan Summary(continued)

DRAINAGE IMPROVEMENTS	Alternate Funding Source	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	5yr Total
14-371 SF Flood Control Willow Rd Design	City	\$265,000					\$ 265,000
14-371 SF Flood Control Willow Rd Constr. Eng.	City		\$265,000				\$ 265,000
14-371 SF Flood Control Willow Rd Construction	City		\$300,000				\$ 300,000
14-371 SF Flood Control Willow Rd Construction	CCDOH		\$1,800,000				\$ 1,800,000
14-371 SF Flood Control Willow Rd Construction	MWRD		\$817,000				\$ 817,000
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	\$11,000	\$11,000	\$12,000	\$ 54,000
Total Drainage Improvement Projects		\$ 662,000	\$ 3,192,000	\$ 11,000	\$ 11,000	\$ 12,000	\$ 3,888,000

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		FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	5yr Total
Arlington Countryside - Ph 3 - Constr Engr	City	\$242,000					\$ 242,000
Arlington Countryside - Construction	ARPA	\$2,100,000					\$ 2,100,000
Arlington Countryside - Construction	City	\$1,228,500					\$ 1,228,500
Arlington Countryside - Construction	State of Illinois	\$410,000					\$ 410,000
Arlington Countryside - Construction	Grant Rep. Walker	\$260,000					\$ 260,000
Willow Trails- Preliminary Engineering	City		\$70,000				\$ 70,000
East AC - Design Eng.	City				\$250,000	\$250,000	\$ 500,000
Contingency	City	\$100,000					\$ 100,000
Total Stormwater Improvement Projects		\$ 4,340,500	\$ 70,000	\$ -	\$ 250,000	\$ 250,000	\$ 4,910,500

Capital Improvement Plan Summary(continued)

SIDEWALKS		FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	5yr Total
Wolf Road North Sidewalk Ph 3	City	\$65,905					\$ 65,905
Wolf Road North Sidewalk Ph 3	ITEP	\$90,550					\$ 90,550
Wolf Road North Sidewalk ROW	Grant 50/50	\$65,500					\$ 65,500
Wolf Road North Construction	City		\$251,500				\$ 251,500
Wolf Road North Construction	County		\$80,000				\$ 80,000
Wolf Road North Construction	ITEP		\$1,257,510				\$ 1,257,510
Wolf Road South Phase 2	City	\$13,700					\$ 13,700
Wolf Road South Phase 2	RTA	\$13,700					\$ 13,700
Wolf Road South Phase 3	CMAQ	\$109,600					\$ 109,600
Wolf Road South Ph 3 Const. Eng	City		\$16,500				\$ 16,500
Wolf Road South Ph 3 Const. Eng	RTA		\$16,500				\$ 16,500
Wolf Road South Ph 3 Const. Eng	CMAQ		\$131,733				\$ 131,733
Wolf Road South Construction	City		\$262,333				\$ 262,333
Wolf Road South Construction	RTA		\$67,000				\$ 67,000
Camp McDonald (Local) Phase 1	City	\$28,000					\$ 28,000
Camp McDonald (Grant) Phase 1	Cook Co. Grant	\$112,000					\$ 112,000
Camp McDonald (Total) Phase 2	City		\$16,000	\$16,000			\$ 32,000
Camp McDonald Grant) Phase 2	Invest in Cook		\$64,000	\$64,000			\$ 128,000
Camp McDonald (Local) Construction Eng.	City				\$32,000		\$ 32,000
Camp McDonald (Grant) Construction Eng.	Grant TBD 80/20				\$128,000		\$ 128,000
Camp McDonald (Local) Construction	City				\$1,161,620		\$ 1,161,620
Camp McDonald (Grant) Construction	Grant TBD 80/20				\$290,405		\$ 290,405
Total Sidewalk Projects		\$ 498,955	\$ 2,163,076	\$ 80,000	\$ 1,612,025	\$ -	\$ 4,354,056

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		FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	5yr Total
Design	Sewer Fund	\$30,800	\$30,800	\$30,800	\$30,800	\$30,800	\$ 154,000
Construction	Sewer Fund	\$269,500	\$269,500	\$269,500	\$269,500	\$269,500	\$ 1,347,500
Construction Engineering	Sewer Fund	\$5,500	\$5,500	\$5,500	\$5,500	\$5,500	\$ 27,500
Cleaning, televising sanitary sewers Ph 4	Sewer Fund	\$40,000					\$ 40,000
Contingency	Sewer Fund	\$22,000	\$22,000	\$22,000	\$22,000	\$22,000	\$ 110,000
Sewer Improvement Totals:		\$ 367,800	\$ 327,800	\$ 327,800	\$ 327,800	\$ 327,800	\$ 1,679,000

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

VEHICLES & EQUIPMENT		FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	5yr Total
Backup IT Server - City Hall replacement	City		\$11,000				\$ 11,000
Sewer Truck (replace 1999)	Sewer Fund				\$500,000		\$ 500,000
Utility vehicle	Water/Sewer Fund	\$65,000					\$ 65,000
Fuel Storage Tanks	City	\$350,000					\$ 350,000
Hillcrest Lake Stabilization & Restoration (NRC)	City	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$ 30,000
Water System improvements Pump #3	Water Fund	\$55,000					\$ 55,000
Vehicle/Equipment Totals:		\$ 476,000	\$ 17,000	\$ 6,000	\$ 506,000	\$ 6,000	\$ 1,011,000

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