



**2023-2024**  
**City of Prospect Heights**  
**Operating & Capital Budgets**  
Approved April 24, 2023

City of Prospect Heights )  
COUNTY OF COOK )

City Finance Director Certification

The Finance Director has prepared the attached Fiscal Year 2023-2024 Annual Budget for the City of Prospect Heights and hereby certifies that the estimated revenues projected for Fiscal Year 2023-2024 are contained within the approved budget. I do hereby certify the estimated revenues contained within FY 23-24 of Prospect Heights Annual budget to be a true estimate of revenues for FY23-24. Signed and certified this 26<sup>th</sup> Day of April, 2023.

By: *Robert Tynoch*  
Robert Tynoch I, Assistant 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 Schulteis 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 23-09, is a true and correct copy of the Ordinance passed and approved by the City Council of Prospect Heights on the 24<sup>th</sup> Day of April, 2023, 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 26<sup>th</sup> Day of April, 2023.



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

**ORDINANCE NO. O-23-09**  
**AN ORDINANCE ADOPTING THE ANNUAL BUDGET 2023-24**

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 2023-24 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 2023-24 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.

PASSED and APPROVED this 24<sup>th</sup> day of April, 2023

ATTEST:  
(SEAL)

*Karen Schulteis*  
City Clerk (Deputy)



*Matthew Dolick*  
Matthew Dolick, Mayor

AYRS: Cameron Morgan-Adams, Ludvigson, Dash, Dolick

NAYS: None

ABSENT: None

Published in pamphlet form April 24, 2023

# City of Prospect Heights

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# Section 1

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## 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 2023-2024**

**Adopted Budget**

May 1, 2023 – April 30, 2024

**Mayor**

Patrick Ludvigsen

**City Council**

Michelle Cameron, Alderman-Ward 1

Terry Anderson, Alderman-Ward 2

Wendy Morgan-Adams, Alderman-Ward 3

Danielle Dash, Alderman-Ward 4

Matthew Dolick, Ward 5

**City Clerk**

Joanna Prisiajniouk

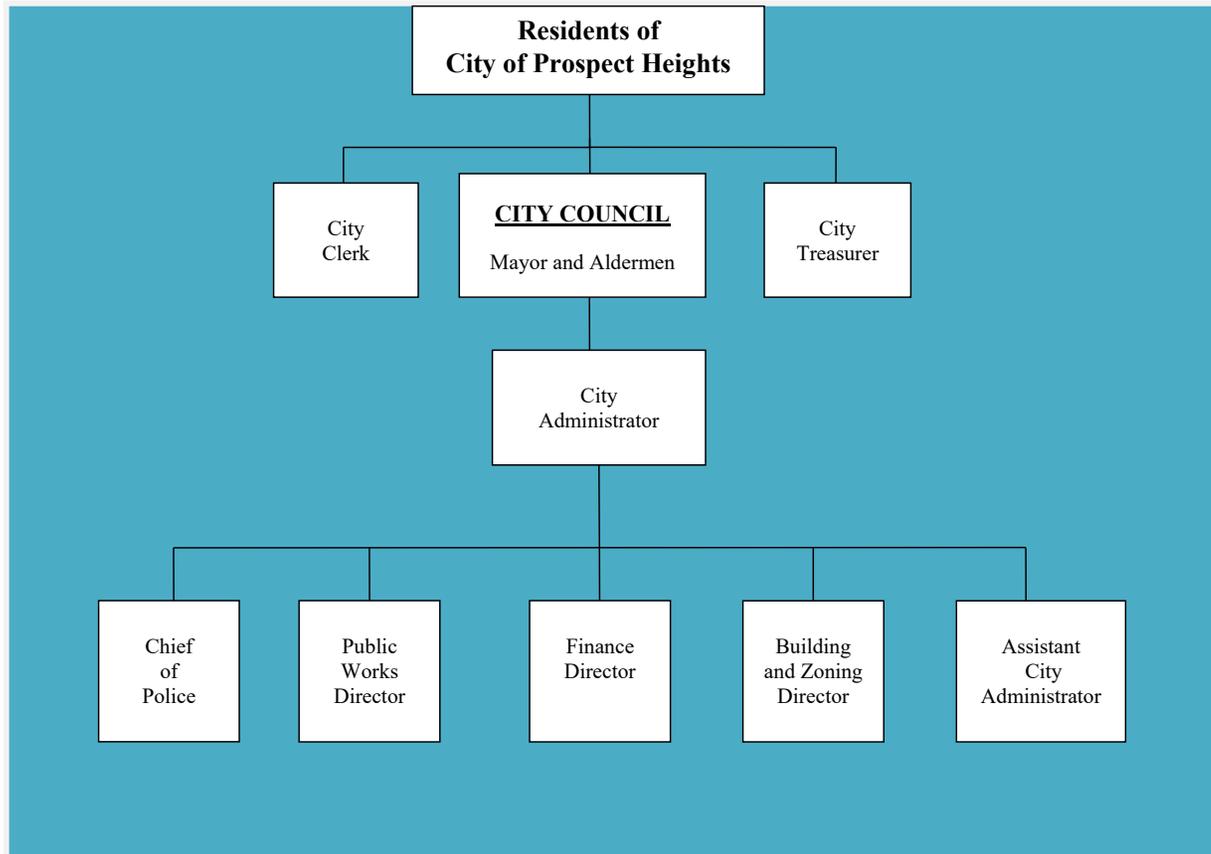
**City Treasurer**

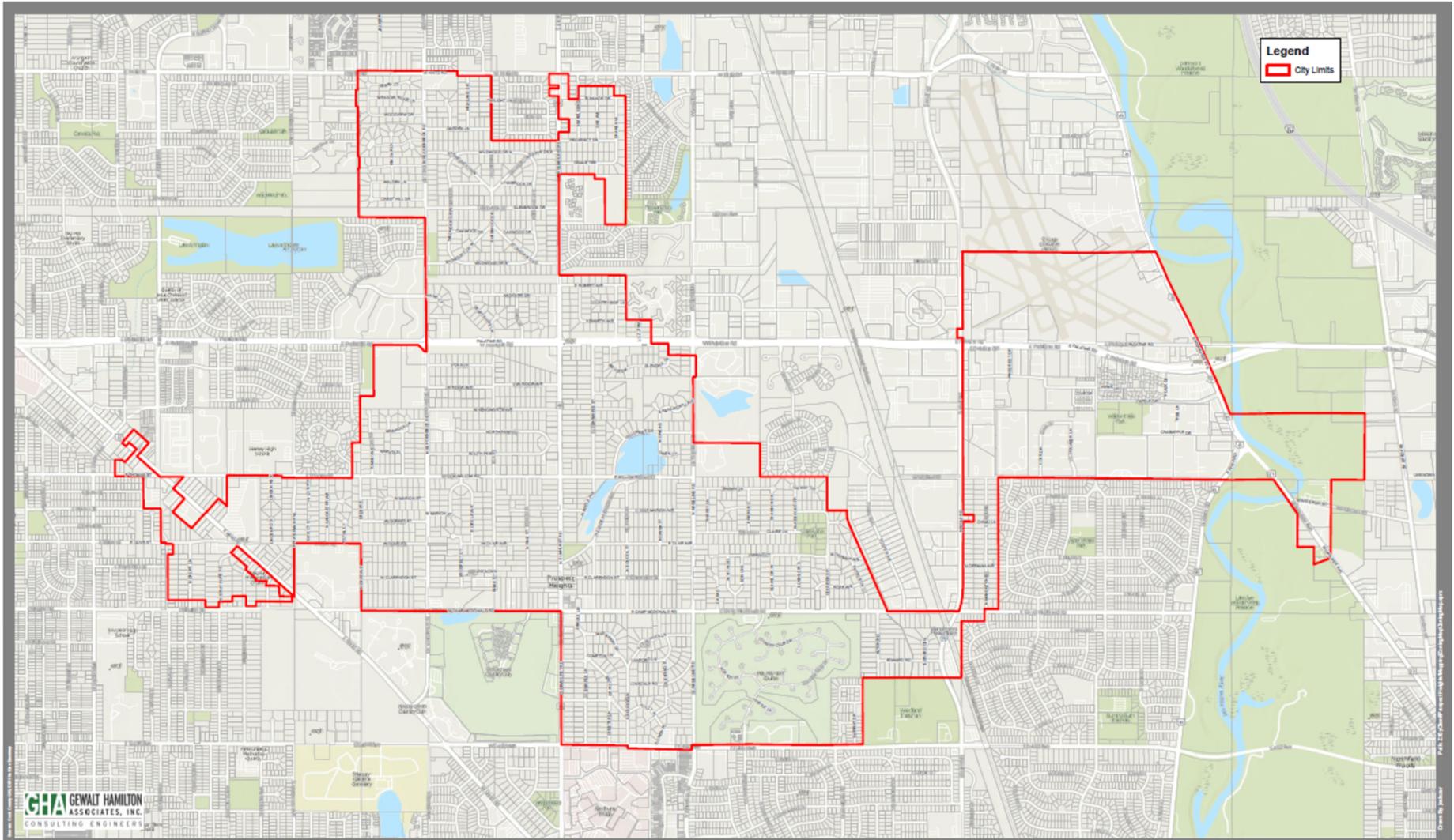
Richard Tibbits

**City Administrator**

Joe Wade

**CITY OF PROSPECT HEIGHTS, ILLINOIS**  
**Organizational Chart**  
**April 30, 2023**





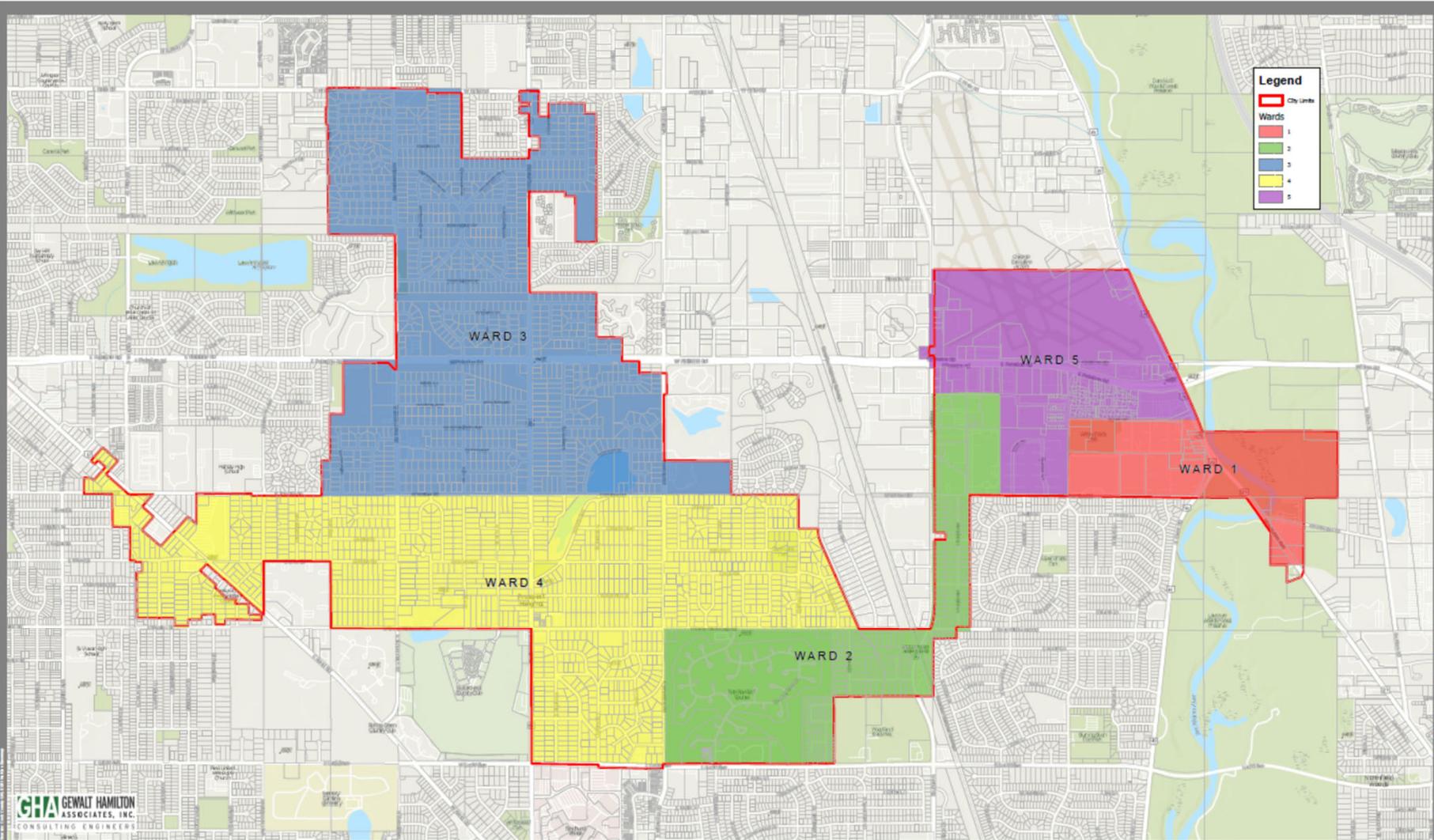
**Legend**  
City Limits

**GHA** GEWALT HAMILTON  
ASSOCIATES, INC.  
CONSULTING ENGINEERS



**2022 City Map**  
City of Prospect Heights

Date: 6/15/2022 Project: 4705.000



**GHA** GEWALT HAMILTON  
ASSOCIATES, INC.  
CONSULTING ENGINEERS



**2022 Ward Map**  
City of Prospect Heights

Date: 8/15/2022 Project: 4755.000

# 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. Fire and emergency medical services are provided by the Prospect Heights Fire Protection District..

# **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 2020 United States Census.

## ***Population***

- Prospect Heights is a diverse and relatively young 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 \$77,763, 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 85% of the population

## ***Housing Information***

- Total housing units between 2016-2020 is approximately 6,329 households.

## ***Age Distribution***

- The median age in the City in 2020 was 38.2 years.

# Section 2

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## **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, initiate 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 held among 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 unobtainable 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 FY2023-2024 Budget Calendar

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January 26, 2023	Distribute a) Eight months YTD G/L Details b) Prior Fiscal Year G/L Details and Budget Expenditures Worksheets to Department Managers
February 6, 2023	Preliminary draft budgets due to Finance from Department Managers
February 6 - 10, 2023	Finance to Input Preliminary Budget Data
February 15, 2023	Preliminary Budget Draft to City Administrator & Department Management Personnel
February 20 & 21, 2023	Budget Review Meetings with City Administrator, Finance and Department Management Personnel  Feb 20, 10am Police, 2pm Community Development  Feb 21, 10am Public Works, 2pm Finance and Administration
February 24, 2023	Budget Revisions Due to Finance for Input
February 24, 2023	Revised Budget Draft to City Administrator
March 1, 2023	City Administrator's Proposed Budget Delivered to City Council
Mar 6 - 10, 2023	Assemble Budget Workshop Presentation
March 6 - 10, 2023	Budget review with Individual Council Members, as requested
March 13, 2023	City Council Meeting, 6:30-9:00pm Revenues and All General Fund Departments (Police, Community Development, Public Works, Finance and Administration) and Capital Improvement Plan
March 27, 2023	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 3, 2023	Final Management budget review and adjustments
April 5, 2023	Final Budget Delivered to City Council
April 10, 2023	Public Hearing for Proposed FY 2023/2024 Budget
April 10, 2023	Consider Adoption of FY 2023/2024 Budget, 1 <sup>st</sup> Reading of Budget Ordinance
April 24, 2023	FY 2023/2024 Budget, 2 <sup>nd</sup> 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).

**Proprietary 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, Sewer 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, which is the authority of the fund. 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.

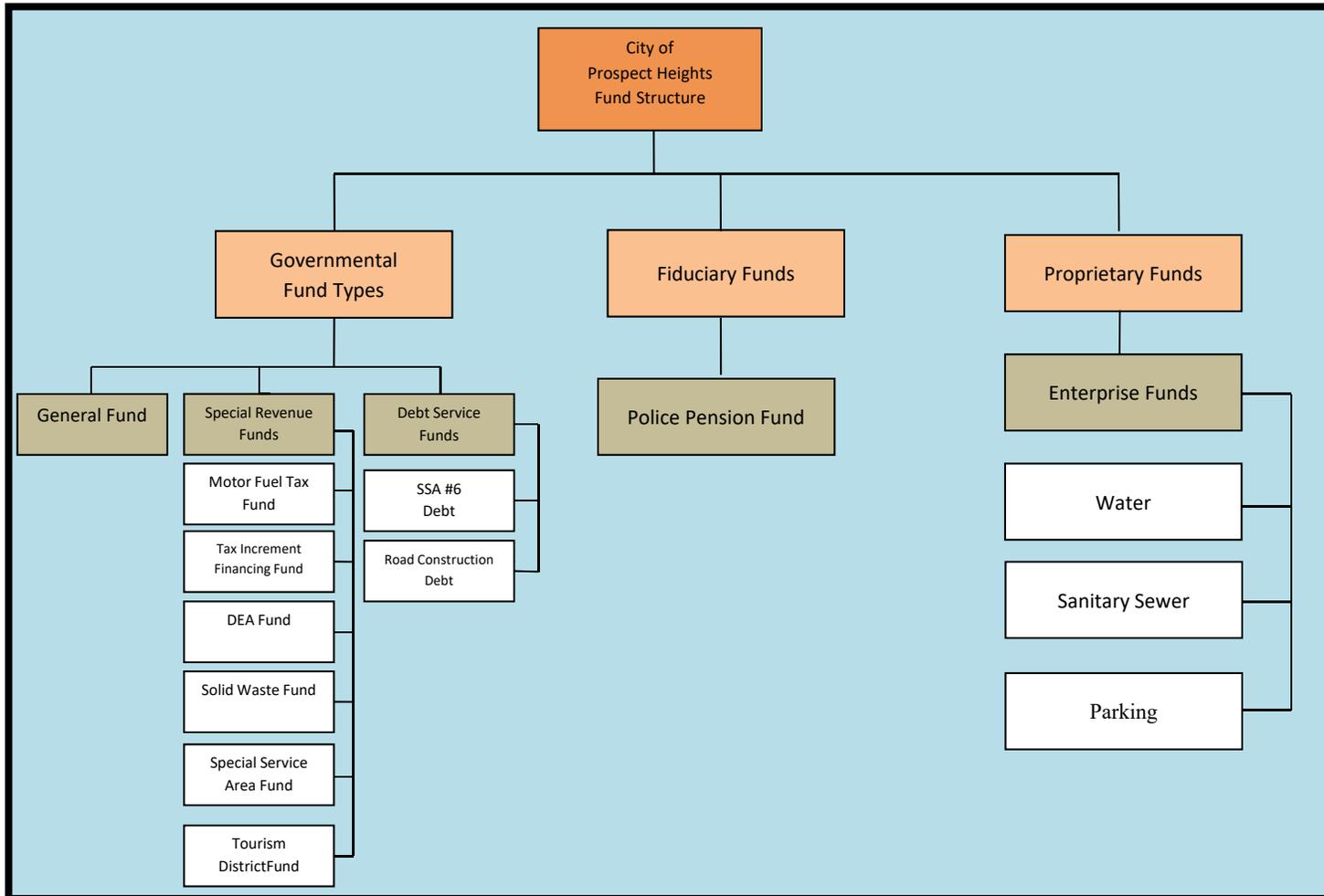
Agency funds are monies held on someone else's behalf with the funds eventually being distributed to the rightful owner. The City will be establishing a Road and Building Bond Escrow Fund to account for road and bond escrows. The City requires a cash bond in like amount of building permit fee to be posted 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 2022-2023 Fiscal Year Budget.

# CITY OF PROSPECT HEIGHTS, ILLINOIS

## Fund Structure

April 30, 2023



**CITY OF PROSPECT HEIGHTS, ILLINOIS**

**FUND STRUCTURE**

April 30, 2023

FUND TYPE	FUND CATEGORY	FUND NAME
<b>GOVERNMENTAL FUNDS</b>	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
<b>FIDUCIARY FUNDS</b>	POLICE PENSION FUND	Police Pension Fund
<b>PROPRIETARY FUNDS</b>	ENTERPRISE FUNDS	Water Fund Parking Fund Sanitary Sewer Fund

**DEPARTMENT FUND RELATIONSHIP STRUCTURE**

<b>Fund Type</b>	<b>Fund Name</b>	<b>Department</b>	<b>Department Summary Page</b>	<b>FY23--24 Budget</b>
<b>General</b>	<b>General</b>	Total		10,059,802
		City Council & Boards		217,276
		Administration		726,050
		Finance		158,600
		Legal		274,000
		Community Development		574,700
		Public Works		1,267,950
		Public Safety		5,168,522
		Reimbursable/Other Expense		372,915
		Debt Service		187,789
		All Other		1,112,000
<b>Special Revenue</b>		Total		1,885,280
	<b>Motor Fuel Tax</b>	Public Works		439,000
	<b>Palatine/Milwaukee TIF</b>	Administration & Public Works		-
	<b>Tourism District</b>	Administration, Public Works, Public Safety		670,840
	<b>DEA Seizure</b>	Public Safety		144,970
	<b>Solid Waste</b>	Administration & Public Works		532,070
	<b>Palatine Road TIF</b>	Administration & Public Works		25,800
	<b>Special Service Areas 1-5 and 8</b>	Administration & Public Works		72,600
<b>Capital Projects</b>	<b>Capital Projects</b>	EXPENSES		6,683,119
<b>Debt Service</b>		Total		1,492,716
	<b>Road Construction Debt</b>	Non-Departmental		1,273,983
	<b>SSA 6 Debt</b>	Non-Departmental		218,733
<b>Fiduciary</b>	<b>Police Pension</b>	Non-Departmental		1,582,071
<b>Enterprise</b>		Total		1,950,680
	<b>Water</b>	Public Works		979,130
	<b>Parking</b>	Community Development & Public Works		119,350
	<b>Sewer Fund</b>	Public Works		852,200
			<b>Total Funds</b>	<b>23,653,668</b>

# 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

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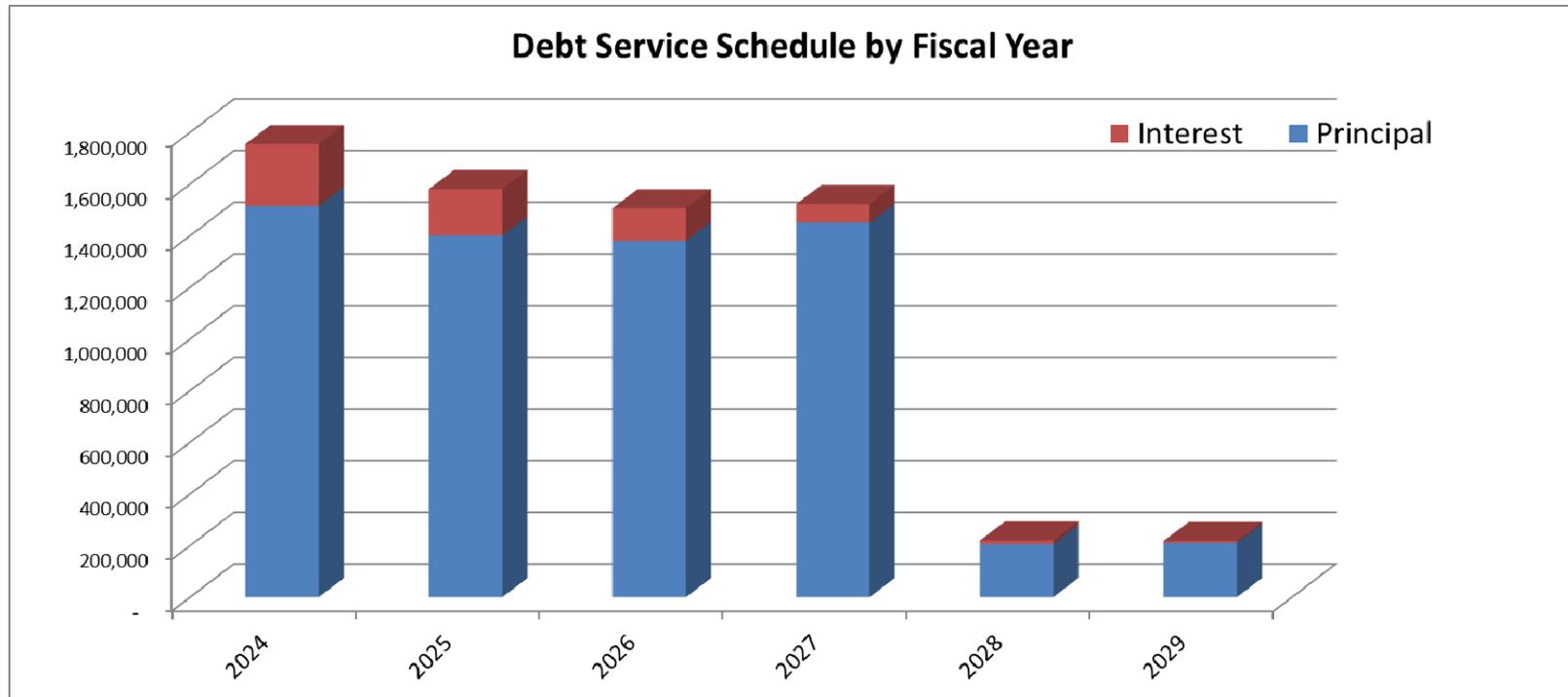
## **Executive Overviews**

- 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, 2024 will be \$6,160,000. Of the total principal debt outstanding as of April 30, 2024, 76% is for Road Construction. Below is a chart depicting the future principal and interest payment of all debt.



\*\* FY27 Debt Service includes payoff of G.O. Bond Series 2013 and 2020 on December 15, 2026 in the amount of \$1.3 million.

# Debt Service Schedules

Fiscal Year Ending  April 30th	G.O. Debt Certificates, Series 2008 Issue Date: March 25, 2007 Date of Maturity: December 15, 2023 Amount of Contract: \$2,045,000 Interest Rate: 4.327% Interest Payable: 06/15 and 12/15 Principal Payable: Annually on 12/15 Payable to: Bank of America, N.A.  Funding Source: General Fund			G.O. Debt Certificates, Series 2010 Issue Date: July 1, 2010 Date of Maturity: December 15, 2024 Amount of Contract: \$800,000 Interest Rate: 4% to 5.2% Interest Payable: 06/15 and 12/15 Principal Payable: Annually on 12/15 Payable to: U.S. Bank N.A.  Funding Source: Water Fund			G.O. 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
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	-	-	-	-	-	-			-
<b>TOTAL</b>	<b>180,000</b>	<b>7,789</b>	<b>187,789</b>	<b>145,000</b>	<b>11,300</b>	<b>156,300</b>	<b>1,705,000</b>	<b>95,855</b>	<b>1,800,855</b>

## *Debt Service Schedules (continued)*

Fiscal Year Ending	Special Service Area #6 Refunding Bonds, Series 2018 Issue Date: September 27, 2018 Date of Maturity: December 15, 2028 Amount of Contract: \$1,820,000 Interest Rate: 2.00% to 3.50% Interest Payable: 06/15 and 12/15 Principal Payable: Annually on 12/15 Payable to: U.S. Bank, N.A. Funding Source: Special Service Area #6 Taxes			G.O.Bonds, Series 2020 Issue Date: December 17, 2020 Date of Maturity: December 15, 2026 Amount of Contract: \$4,195,000 Interest Rate: 5.0% Interest Payable: 06/15 and 12/15 Principal Payable: Annually on 12/15 Payable to: U.S. Bank N.A. Funding Source: Road Construction Taxes			ALL ISSUES -- COMBINED TOTAL		
	April 30th	Principal	Interest	Total P&I	Principal	Interest	Total P&I	Principal	Interest
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	1,165,000	142,123	1,307,123	2,965,000	381,750	3,346,750	6,160,000	638,816	6,798,816

# *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 2023-24 Budget, with surplus (deficit) shown for each fund.

**CITY OF PROSPECT HEIGHTS**

FUND BALANCE PROJECTION FY2023-24	Final Fund Balance	Projected FY 22-23 Results			Projected Fund Balance	Preliminary Budget FY 23-24			Projected Fund Balance
		Revenue	Expense	Net Revenue (Expense)		Budgeted Revenue	Budgeted Expenditures	Net Revenue (Expense)	
Fund name	04/30/22				04/30/23				04/30/24
General Fund	15,471,085	11,873,499	10,104,502	1,768,997	17,240,082	10,526,448	10,059,802	466,646	17,706,728
Motor Fuel Tax	4,384,861	906,056	-	906,056	5,290,917	675,000	439,000	236,000	5,526,917
Tourism District	241,326	532,700	348,310	184,390	425,716	671,200	670,840	360	426,076
DEA Seizure	464,603	400	170,195	(169,795)	294,808	400	144,970	(144,570)	150,238
Solid Waste	157,885	466,000	538,000	(72,000)	85,885	541,000	532,070	8,930	94,815
Palatine Road TIF	851,574	76,000	52,600	23,400	874,974	-	25,800	(25,800)	849,174
SSA #1	(108,059)	10	-	10	(108,049)	-	-	-	(108,049)
SSA #2	29,648	30	-	30	29,678	-	10,000	(10,000)	19,678
SSA #3	326,672	270	-	270	326,942	-	10,000	(10,000)	316,942
SSA #4	29,518	25	-	25	29,543	-	10,000	(10,000)	19,543
SSA #5	151,418	28,606	28,000	606	152,024	31,490	19,800	11,690	163,714
SSA #8	683,581	146,100	11,000	135,100	818,681	161,950	22,800	139,150	957,831
Capital Improvements	6,918,157	2,405,988	5,360,000	(2,954,012)	3,964,145	4,922,588	6,683,119	(1,760,531)	2,203,614
Road Construction	835,819	1,255,432	1,258,482	(3,050)	832,769	1,274,500	1,273,983	517	833,286
SSA #6 Construction	211,395	218,165	219,895	(1,730)	209,665	218,733	218,733	-	209,665
Water	5,655,555	969,000	899,897	69,103	5,724,658	963,130	979,130	(16,000)	5,708,658
Sanitary Sewer	3,057,323	811,861	406,836	405,025	3,462,348	812,000	852,200	(40,200)	3,422,148
Parking	101,710	121,000	116,700	4,300	106,010	120,000	119,350	650	106,660
Police Pension	21,100,140	997,228	1,366,000	(368,772)	20,731,368	1,740,063	1,582,071	157,992	20,889,360
<b>Total</b>	<b>60,564,211</b>	<b>20,808,370</b>	<b>20,880,417</b>	<b>(72,047)</b>	<b>60,492,164</b>	<b>22,658,502</b>	<b>23,653,668</b>	<b>(995,166)</b>	<b>59,496,998</b>

# Section 4

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## **General Fund Summary and Detail**

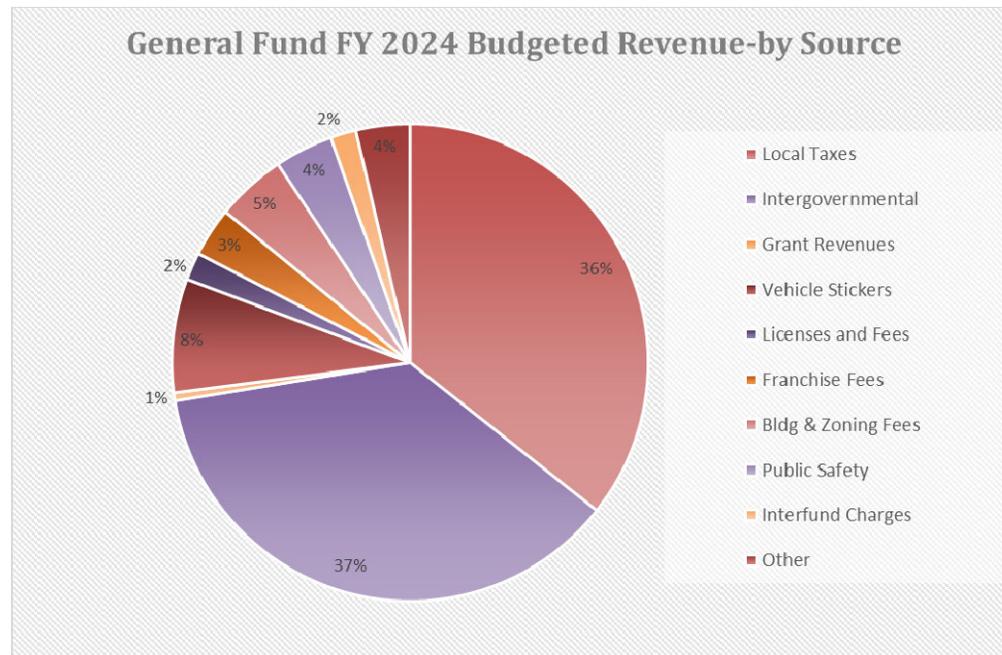
- City Council and Boards
- Administration
- Finance
- Legal
- Community Development
- Public Works
- Public Safety
- Reimbursable Expenses and Other Expenses
- Capital Outlay



# *General Fund Summary and Detail*

The City of Prospect Heights is a non-home rule municipality without a general property tax. The General Fund Revenue Budget for FY2023-2024 is \$10,526,448 representing a 13% increase from the prior year. This is primarily attributed to: projected increases in State Income Tax and Sales Tax distributions and increases in revenues from Place for Eating Taxes, Hotel Taxes other sources of revenues that were affected by the Pandemic. 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 includes 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	FY22-23 Actual	FY22-23 Budget	FY23-24 Approved Budget	Comments
01-105-3000	REAL ESTATE TAXES	-	556,750	-	Per 2022 tax levy request
01-105-3005	USE TAX	654,594	493,500	635,000	Based on IML's projections for FY22/23 6% decrease
01-105-3006	NON-HOME RULE SALES TAX	598,233	460,000	525,000	
01-105-3010	UTILITY - ELECTRIC	372,245	340,000	340,000	
01-105-3011	UTILITY - NATURAL GAS	327,673	175,000	200,000	
01-105-3012	UTILITY- TELEPHONE	136,311	130,000	130,000	
01-105-3030	ROAD & BRIDGE TAXES	29,767	25,000	25,000	
01-105-3040	RENTAL CAR TAXES	28,734	20,000	22,500	
01-105-3050	PLACES FOR EATING TAX	391,203	320,000	350,000	
01-105-3060	HANDLE TAX - OTB	210,915	125,000	185,000	
01-105-3064	CANNABIS TAX	297,659	375,000	300,000	Based on retailer projections and IML's projections for FY22/23
01-105-3065	VIDEO GAMING TAX	363,644	280,000	280,000	
01-105-3066	PULL TAB AND CHARITABLE GAMING TA	-	6,000	6,000	Annual distribution for gaming and pull tab tax
01-105-3070	AMUSEMENT TAX	-	500		
	<b>Total Local Taxes</b>	<b>3,410,978</b>	<b>3,306,750</b>	<b>2,998,500</b>	
01-110-3100	INCOME TAXES	2,471,190	1,975,000	2,500,000	Based on IML's projections for FY22/23
01-110-3101	PERSONAL PROPERTY REPLACE TAX	33,817	6,000	25,000	Based on IML's projections for FY22/23
01-110-3110	SALES TAXES	1,738,005	1,400,000	1,700,000	Based on IML's projections for FY22/23
01-110-3111	GLENVIEW SHARED REVENUE	602,940	30,000	45,000	Adjusted based on last years collections and anticipated increases
01-110-3113	AIRPORT SHARING REVENUE (DNU)	62,415	-		
	<b>Total Intergovernmental Taxes</b>	<b>4,908,366</b>	<b>3,411,000</b>	<b>4,270,000</b>	

**General Fund Revenue – Budget Detail (continued)**

GL Acct #	Description	FY22-23 Actual	FY22-23 Budget	FY23-24 Approved Budget	Comments
01-115-3200	GRANT REVENUE	-	-		
01-115-3201	GRANT - COOK COUNTY CENSUS	-	-		DNU
01-115-3202	GRANT - COPS (FEDERAL)	42,672	64,000	26,788	COPS grant for new officer salary reimbursement \$125k (\$63k FY22,
01-115-3208	GRANT - ARPA	-	-		
01-115-3213	GRANT - STEP	-	-	-	DNU
01-115-3215	GRANT-IPFR SAFETY GRANT	15,376	15,376	14,475	IL Public Risk Fund for Public Safety equipment, received notice for ir
01-115-3244	GRANT - JAG NON-STIMULUS	-	-	-	DNU
01-115-3245	GRANT - COPS GRANT	-	-		
01-115-3246	GRANT-POLICE EQUIPMENT	2,200	3,000	3,000	Grant from Dept of Justice - Bullet Proof Vest Program
01-115-3247	GRANT - POLICE TOBACCO	-	-	-	DNU
	<b>Total Grant Revenue</b>	<b>60,248</b>	<b>82,376</b>	<b>44,263</b>	
01-120-3300	VEHICLE STICKERS	751,342	675,000	700,000	
01-120-3310	VEH. STICKERS SENIORS	32,986	25,000	35,000	Based on historical declining trend due to increased compliance
01-120-3320	VEH. STICKERS LATE FEES	28,361	15,000	20,000	Based on historical declining trend due to increased compliance
01-120-3321	VEH. STICKERS TRANSFERS	192	200	200	
	<b>Total Vehicle Stickers</b>	<b>812,881</b>	<b>715,200</b>	<b>755,200</b>	

## General Fund Revenue – Budget Detail (continued)

GL Acct #	Description	FY22-23 Actual	FY22-23 Budget	FY23-24 Approved Budget	Comments
01-120-3342	LICENSES - ANIMALS	11,521	9,000	10,000	
01-120-3343	LICENSES - LIQUOR	92,659	65,000	100,000	
01-120-3344	LICENSES - BUSINESS	73,895	40,000	50,000	
01-120-3345	LICENSES - COIN OPERATED	-	150	-	
01-120-3346	LICENSES - CONTRACTORS	42,516	35,000	35,000	Based on prior year experience with minimal growth
01-120-3348	LICENSE - AGREEMENTS	47,257	25,000	30,000	Includes \$1k per month from Life Storage and \$600/month from Eve
01-125-3350	CABLE FRANCHISE FEES	190,184	180,000	150,000	Based on historical data/trend
01-125-3351	CABLE FRANCHISE FEES-PEG FEES	9,401	7,500	15,000	Based on historical data/trend
01-125-3355	SOLID WASTE FRANCHISE FEES	110,698	96,000	105,600	Includes franchise and commercial fees from current vendor of appr
01-125-3360	NATURAL GAS FRANCHISE FEES	31,941	25,000	25,000	Consistent with historical data, received in 4Q of fiscal year
	<b>Total License and Fees</b>	<b>610,072</b>	<b>482,650</b>	<b>520,600</b>	
01-130-3400	BUILDING PERMITS	335,713	175,000	240,000	Slight increase related to material availability and cost stabilization.
01-130-3402	PUBLIC HEARING FEES	11,485	5,000	5,000	FY 22/23 Spike due to Dermody/Allstate Application, FY24 based on
01-130-3403	ELEVATOR INSPECTION FEE	6,375	5,000	4,900	49 elevators x \$100 = \$4,900
01-130-3404	CERT. OF OCC. INSPECTION FEES	2,025	1,200	1,200	Flat based upon current economic conditions. FY23 spike due to 5 ne
01-130-3405	HEALTH INSPECTION FEE	1,910	1,000	1,000	Historical average
01-130-3406	COMMERCIAL INSPECTION FEE	10,756	9,150	13,085	FY24 = 261 businesses @ \$50 and 1 business @ \$35 annually. FY23
01-130-3407	ENGINEERING PERMIT FEES	13,689	10,000	10,000	Misc engineering permit/review/insp, fees to remain flat.
01-130-3408	VACANT FORECLOSURE REGISTRATIONS	7,400	6,500	6,500	Fee will be stagnant due to processing of foreclosures in court
01-130-3410	BUILDING RE-INSP. FEE	-	1,000	1,000	Consistant with historical data
01-130-3411	RENTAL INSPECTION FEE	225,705	226,875	236,250	1,815 units licensed in FY22. FY23 audit identified 75 additional units
	<b>Total Community Development Fees</b>	<b>615,059</b>	<b>440,725</b>	<b>518,935</b>	

**General Fund Revenue – Budget Detail (continued)**

GL Acct #	Description	FY22-23 Actual	FY22-23 Budget	FY23-24 Approved Budget	Comments
01-140-3500	TRAFFIC FINES	361,699	175,000	275,000	Court fines, Redlight camera active full year in FY22
01-140-3505	ORDINANCE & PARKING FINES	127,237	100,000	130,000	Fewer vehicle sticker tickets due to increased compliance and change
01-140-3510	LIQUOR FINES	-	-	-	One time fines for local business
01-140-3515	ADMINISTRATIVE TOW FEE	34,000	30,000	36,750	Less arrests due to reduced traffic, fewer DUI tows with post-COVID
01-140-3520	DUI ASSESSMENTS	-	3,000	1,500	Less traffic due to COVID restrictions
01-140-3525	POLICE ALARM LICENSES & FEES	11,140	10,000	10,000	Estimated revenue to be flat based on historical performance
	<b>Total Public Safety Fines and Fees</b>	<b>534,076</b>	<b>318,000</b>	<b>453,250</b>	
01-145-3550	POLICE REVENUE-NARCOTICS	-	-	-	DNU
01-145-3551	POLICE REVENUE-TASK FORCE	12,616	19,500	19,500	Reimbursement from DEA for Task Force Overtime
01-145-3552	POLICE REV-ABANDENED PROP EVID (D	163	-		DO NOT USE
01-145-3553	POLICE REVENUE-SPECIAL DETAILS	20,076	28,000	15,000	Includes reimbursements (PABCOR, Home Bar, Rocky V, Olive Tree C
01-145-3554	POLICE REVENUE - GAMING TAX (DNU)	-	-		DO NOT USE
01-145-3555	POLICE REVENUE - SEIZED ASSETS	6,371	2,500	1,500	
01-145-3560	POLICE REVENUE - PROPERTY	-	-		
01-145-3745	PUBLIC SAFETY REIMBURSABLE FEE	1,325	-		DNU
	<b>Total Public Safety Special Revenue</b>	<b>40,550</b>	<b>50,000</b>	<b>36,000</b>	

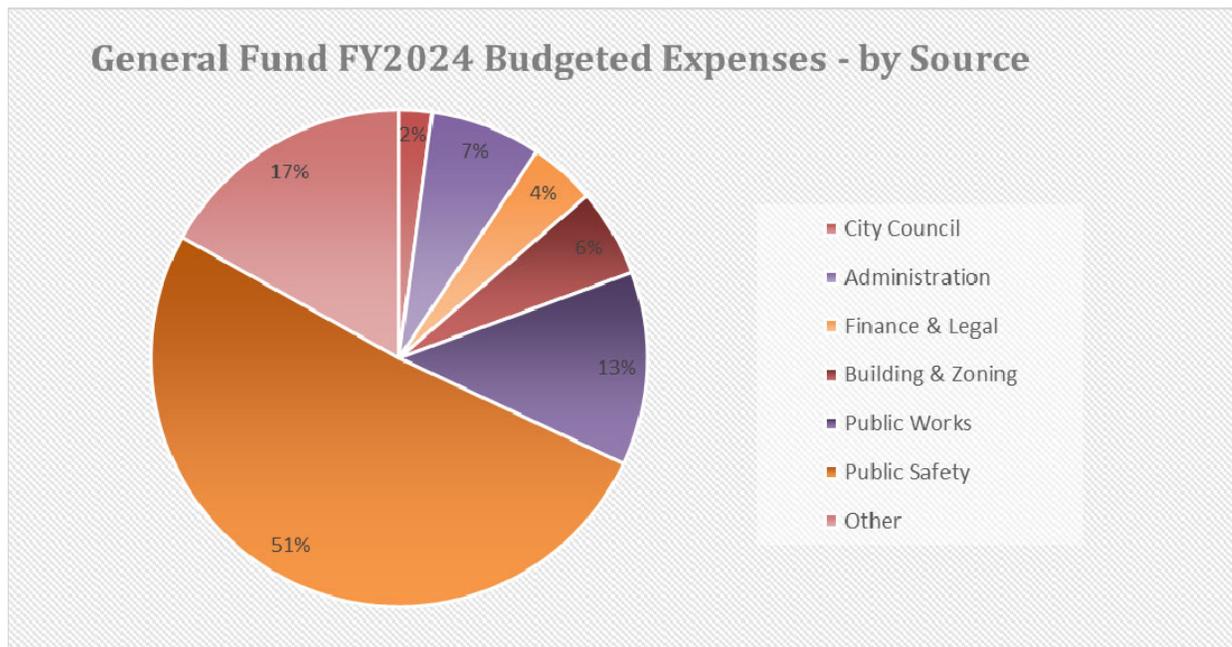
## *General Fund Revenue – Budget Detail (continued)*

GL Acct #	Description	FY22-23 Actual	FY22-23 Budget	FY23-24 Approved Budget	Comments
01-150-3613	CVB/TOURISM SERVICE CHARGE	60,000	60,000	63,000	Consistent with prior year
01-150-3617	SOLID WASTE SERVICE CHARGE	100,000	100,000	100,000	
<b>Total Interfund Service Charges</b>		<b>160,000</b>	<b>160,000</b>	<b>163,000</b>	
01-155-3700	EMPLOYEE SALARY REIMBURSEMENT	34,770	32,000	32,000	Per detailed analysis - 6 crossing guards at 20 hrs/wk for portion of y
01-155-3702	EMPLOYEE INS. REIMBURSEMENT	60,938	63,200	63,200	Employee copays are based on 10% based on current health insuran
01-155-3703	RETIREE HEALTH INS REIMBURSE	73,671	57,000	100,950	Added new retirees in 2023 (3)
01-155-3720	FIRE DISTRICT GAS REIMB.	8,521	7,200	7,200	Consistent with last year based on actual usage and increasing costs
01-155-3730	INSURANCE REIMBURSEMENTS	53,409	20,000	10,000	Conservative estimate based on potential claims reported
01-155-3741	BUILDING & ENG DEPT REIMB FEES	-	750	750	Consistent with prior year
<b>Total Reimbursable Income</b>		<b>231,308</b>	<b>180,150</b>	<b>214,100</b>	
01-160-3800	INTEREST INCOME	67,571	1,000	50,000	Conservative estimate based on current market fluctuations
01-160-3801	INTEREST INCOME - IL FUNDS	319,969	2,500	160,000	Conservative estimate based on current market fluctuatoin
01-160-3802	INTEREST INCOME - PMA	69,809	1,000	60,000	Conservative estimate based on current market fluctuations
01-160-3803	REALIZED/UNREALIZED G/L-PMA	-	-		DNU
01-160-3810	NEWSLETTER ADVERTISING	21,934	5,500	5,500	Estimate based on FY22 and current market for consumer discretion
01-160-3811	BUS SHELTERS AD REVENUE	-	-	-	DNU
01-160-3815	SPONSORSHIP & CONTRIBUTIONS	5,033	15,000	10,000	Unrestricted donations and contributions to the City
01-160-3820	SALE OF CITY PROPERTY	7,691	-	-	No anticipated sales in FY23
01-160-3830	GASOLINE REBATE	1,559	1,800	1,800	Consistent with prior year
01-160-3840	AIRPORT MEETING FEES	-	3,000	3,000	Annual reimbursement for meetings per agreement
01-160-3855	SOLID WASTE - RECYCLING REBATE	11,514	-	13,000	
01-160-3899	MISCELLANEOUS INCOME	125,328	15,000	15,000	
01-200-3990	INTERFUND TRANSFERS	102,600	115,250	234,300	Police reimbursement from Tourism District, increase due to higher f
<b>Total Other Revenue</b>		<b>733,008</b>	<b>160,050</b>	<b>552,600</b>	
<b>General</b>	<b>FUND 01 REVENUE</b>	<b>12,116,546</b>	<b>9,306,901</b>	<b>10,526,448</b>	

## General Fund Expenditures

The General Fund Expenditures for FY2023-2024 total \$10,059,802 which represents a 7.66% increase from the prior fiscal year budget. Increases are largely attributed to salaries, health care costs and increases in goods and services. 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:



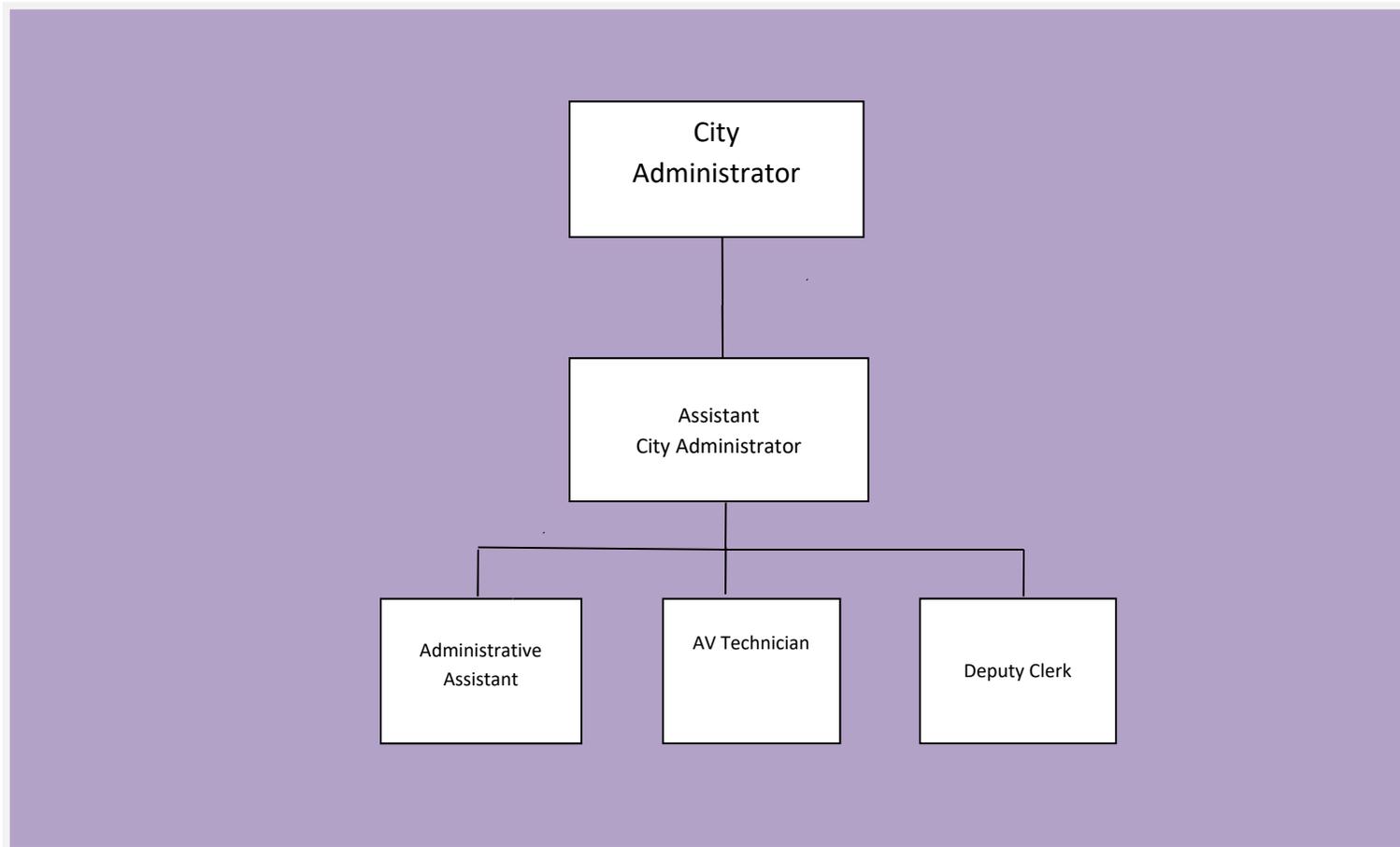
## **Board and Commissions - Legislative)**

The objective of the City Council is to ensure the community receives 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 FY2023-2024 in the amount of \$217,276. The expenditures are detailed below:

GL Acct #	Description	FY22-23 Actual	FY22-23 Budget	FY23-24 Approved Budget	Comments
<b>DEPT 310 - CITY COUNCIL EXPENDITURES</b>					
01-310-4000	WAGES	91,104	95,990	101,000	City Council (38K) PZBA (\$6k) Police/Fire (\$6K) FT AV Tech (\$47K) 2 PT NRC interns (\$18k - PD to reimb \$6k)
01-310-4100	HEALTH INSURANCE	12,093	30,200	10,600	Cost of EE Only health insurance coverage for FT AV Technician
01-310-4110	LIFE INSURANCE	61	-	100	Life Insurance for FT AV Digital Communications Technician
01-310-4200	SOCIAL SECURITY	4,937	6,000	6,300	Based on budgeted wages at 6.2%
01-310-4210	MEDICARE	1,155	900	1,500	Based on budgeted wages at 1.45%
01-310-4220	IMRF	4,351	6,000	3,600	
01-310-5100	PROFESSIONAL SERVICES	180	-	-	DNU
01-310-5300	ALDERMANIC EXPENSES	1,547	3,500	2,000	Zoom (750), Business Cards, Name Plates and miscellaneous
01-310-5310	MEMBERSHIPS	11,322	12,000	12,400	NWMC, Metropolitan Mayors Caucus, IML, Chgo Metro Agency for planning, Pension Fairness coalition
01-310-5330	TRAINING	-	500	-	
01-310-5950	SPECIAL EVENTS	37,736	43,000	43,000	Block Party 10K , Other City Events 5K, Rock the Runway in \$28k
01-310-5960	NRC OPERATIONS	22,337	6,485	8,126	NRC 2022/2023 including soil and supplies
01-310-7020	EQUIPMENT	15,679	27,500	28,650	Upgrade City Hall Internet/Av conection to fiber optic, AV supplies/repairs, consulting/installation labor, on-call assistance
01-310-7025	SOFTWARE	-	-	-	DNU
<b>DEPT 310</b>	<b>TOTAL CITY COUNCIL</b>	<b>202,501</b>	<b>232,075</b>	<b>217,276</b>	

**CITY OF PROSPECT HEIGHTS, ILLINOIS**  
**Organizational Chart - Administration**  
**April 30, 2023**



## **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 FY2023-2024 budget is \$50,888 less than the prior year budget.

GL Acct #	Description	FY22-23 Actual	FY22-23 Budget	FY23-24 Approved Budget	Comments
<b>DEPT 320 - ADMINISTRATION DEPARTMENT EXPENDITURES</b>					
01-320-4000	WAGES	344,341	390,000	360,000	Per analysis of salaries and benefits projected for FY22-23
01-320-4003	WAGES - PART-TIME	-	-	-	
01-320-4010	OVERTIME	-	-	-	
01-320-4100	HEALTH INSURANCE	45,330	28,500	40,700	Based on current premiums for administration staff
01-320-4110	LIFE INSURANCE	394	350	350	
01-320-4200	SOCIAL SECURITY	20,360	22,514	22,400	Based on budgeted wages at 6.2%
01-320-4210	MEDICARE	4,843	5,419	5,300	Based on budgeted wages at 1.45%
01-320-4220	IMRF	37,742	52,235	27,000	2023 rate is 7.33%
01-320-5100	PROF SERVICES	12,507	11,500	13,000	FSA/HRA (2.5k), Newsletter (2k), City Code (2k), Marquee (3k), Vehicle Stickers (2k), Misc (1.5k)
01-320-5105	PROF SERVICES-ENGR	40,889	60,000	60,000	Estimate for City engineer - office hrs (6 hrs/wk)
01-320-5106	PROF SERVICES - GIS	24,873	20,000	20,000	Estimate per City engineer - 16 hrs/month
01-320-5107	PROF SERVICES - REIMBURSEABLE (DNU)	-	-	-	DNU
01-320-5130	COMPUTER CONSULTANT	12,916	10,095	10,700	Allocation of City's costs to various departments in CY, Admin = 15%
01-320-5200	POSTAGE	11,244	12,000	9,200	Vehicle sticker (3.2k), newsletter mailing (5k), Misc (1k)
01-320-5220	PHOTOCOPY	13,182	12,000	11,000	DeLage lower fees due to recent contract (\$866.19 x 12), \$600 Toner and supplies
01-320-5221	PRINTING	24,317	18,700	19,000	Newsletter (10k), Vehicle Stickers (1k), Rydin (2.5k), Tags/decals (1.5k), Late Stickers (3k), Misc (1k)
01-320-5222	LEGAL NOTICES	1,620	2,000	2,000	Daily Herald, Paddock publications and Journal & Topics
01-320-5230	WEBSITE	8,214	8,500	9,300	Annual Civic website maintenance fee (8.7k), eNews fee (\$600)

## *Administration Department Budget Analysis (continued)*

GL Acct #	Description	FY22-23 Actual	FY22-23 Budget	FY23-24 Approved Budget	Comments
01-320-5310	MEMBERSHIPS	2,153	3,000	3,500	Cititech, Municipal Clerks of Illinois, ICMA IL City county Management, GFOA
01-320-5330	TRAINING	37	3,500	-	ICMA conference and other
01-320-5410	UTILITIES	43,539	60,000	50,000	Includes AT&T/Verizon, NICOR, Innovations, IL American Water and ComEd
01-320-5430	CREDIT CARD & BANK CHARGES	18,276	15,000	15,000	Fees for online payment system
01-320-5500	LIABILITY INSURANCE	21,659	23,625	24,200	Allocation of City's premiums plus stand alone Crime premium (\$2k)
01-320-5501	INSURANCE DEDUCTIBLES	11,504	2,500	5,000	2 claims at \$2500 ea
01-320-5510	RENTAL EQUIPMENT	1,722	-	-	DNU
01-320-5530	WORKERS COMP INSURANCE	3,492	3,100	3,400	Allocation of City's premiums
01-320-5700	OFFICE SUPPLIES	10,926	8,000	8,000	Estimate based on CY actuals
01-320-5710	OPERATING SUPPLIES	-	-	-	DNU
01-320-5721	SIGNS (DNU)	1,048	-	-	DNU
01-320-5751	GASOLINE	-	-	-	DNU
01-320-5820	PUBLICATIONS	-	-	-	DNU
01-320-5951	EMPLOYEE RECOGNITION	413	400	400	
01-320-5990	COVID-19 EXPENSES	-	-	-	DNU
01-320-7011	IMPROVEMENTS (DNU)	-	-	-	
01-320-7020	EQUIPMENT	1,986	4,000	6,600	Miscellaneous equipment and upgrades
01-320-7025	SOFTWARE	-	-	-	
<b>DEPT 320</b>	<b>TOTAL ADMINISTRATION</b>	<b>719,527</b>	<b>776,938</b>	<b>726,050</b>	

## **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 FY2023-2024 budget is \$1,100 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	FY22-23 Actual	FY22-23 Budget	FY23-24 Approved Budget	Comments
<b>DEPT 322 - FINANCE DEPARTMENT EXPENDITURES</b>					
01-322-5100	PROFESSIONAL SERVICES	-	-	-	
01-322-5101	AUDIT	16,123	16,500	16,300	Annual Audit - Eder Casella
01-322-5102	FINANCIAL SERVICES	128,842	130,000	132,800	Based on allocation of Financial Services costs
01-322-5310	MEMBERSHIPS	650	1,000	1,000	GFOA dues, Certificate of Excellence program
01-322-5540	PAYROLL SERVICE FEES (DNU)	-	-	-	Do not use
01-322-5541	ACCTING SERVICE FEES	7,831	10,000	8,500	Annual support (DeKind) and enhancements (Caselle)
<b>DEPT 322</b>	<b>TOTAL FINANCE</b>	<b>153,446</b>	<b>157,500</b>	<b>158,600</b>	

# Legal

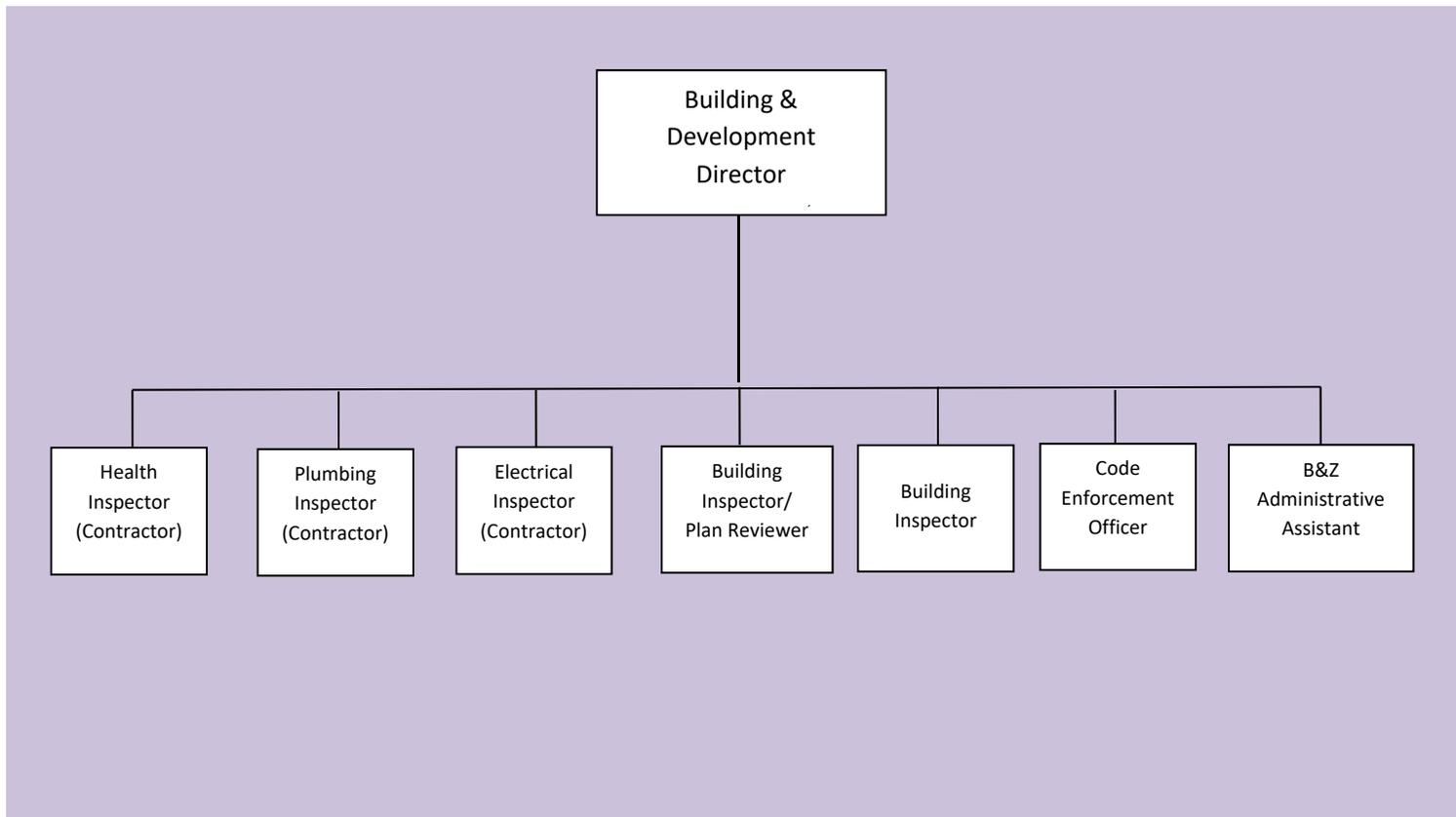
The City Attorney provides legal service and advice to the City’s staff, Council, Commissions, Committees, and Boards on a variety of legal matters pertaining to City operations. The City Attorney attends City Council meetings and is available for staff conferences as needed. Additional funds are budgeted 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 FY2023-2024 budget is \$46,000 decrease in same expenses in the prior year budget.

GL Acct #	Description	FY22-23 Actual	FY22-23 Budget	FY23-24 Approved Budget	Comments
<b>DEPT 324 - LEGAL DEPARTMENT EXPENDITURES</b>					
01-324-5120	CITY ATTORNEY (TRESSLER)	234,376	225,000	200,000	General support, contract language, agreements and Prospect Pointe/Muir Park TIF, Allstate property consult
01-324-5121	HOUSING ATTORNEY	-	-		
01-324-5122	CITY PROSECUTOR (Fioti&LA MANTIA)	36,147	42,000	42,000	\$2750k per month (Attorney & court reporter), plus for adjudication for tickets
01-324-5123	LABOR ATTORNEY (ACKERMAN)	978	50,000	30,000	Police officer and sergeant contract negotiations, grievances, personnel issues
01-324-5125	OUTSIDE COUNSEL (OTHER)	-	3,000	2,000	Liquor hearings, outside counsel financial opinions
<b>DEPT 324</b>	<b>TOTAL LEGAL</b>	<b>271,501</b>	<b>320,000</b>	<b>274,000</b>	

**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 ensuring that the City is in compliance with the National Pollution Detection and Elimination System (NPDES) and Community Rating System (CRS) program requirements. 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 FY2023-2024 budget is \$13,875 less than these same expenses in the prior year budget.

GL Acct #	Description	FY22-23 Actual	FY22-23 Budget	FY23-24 Approved Budget	Comments
<b>DEPT 340 - COMMUNITY DEVELOPMENT DEPARTMENT EXPENDITURES</b>					
01-340-4000	WAGES	337,740	343,000	350,000	Per analysis of salaries and benefits projected for FY23-24 -
01-340-4010	OVERTIME	-	-	-	
01-340-4100	HEALTH INSURANCE	51,723	45,000	42,200	Based on current premiums for Community Development staff -
01-340-4110	LIFE INSURANCE	470	400	400	Based on current premiums for Community Development staff
01-340-4200	SOCIAL SECURITY	20,483	21,500	20,800	Based on budgeted wages at 6.2% - finance to provide
01-340-4210	MEDICARE	4,790	5,000	4,900	Based on budgeted wages at 1.45% - Finance to provide
01-340-4220	IMRF	36,064	50,000	24,700	
01-340-5100	PROFESSIONAL SERVICES	46,523	80,000	80,000	3rd party inspection and planning services including Comprehensive Plan & Zoning Code Review (last one in 2014)
01-340-5111	BILLABLE ENGINEERING	15,995	10,000	15,000	Consistent with historical data/trends, does not include consideration of new development

## Community Development Cont.

GL Acct #	Description	FY22-23 Actual	FY22-23 Budget	FY23-24 Approved Budget	Comments
01-340-5221	PRINTING	762	1,500	1,500	Inspection forms, zoning maps, business cards, placards and document scanning
01-340-5222	LEGAL NOTICES	1,766	3,000	2,500	Legal notices for building & zoning cases. Part of this expense is recaptured by hearing fees.
01-340-5310	MEMBERSHIPS	640	1,200	1,500	Increase in annual dues. ICC, NWBOCA, SBOC, IACE, AACE, IEDC, ICSC, ED Service
01-340-5321	AUTO EXPENSE (DNU)	-	-		
01-340-5330	TRAINING	781	4,000	5,000	NWBOCA Fall School, SBOC School, Certification Prep Classes, ICC Certification fees, ICSC Deal Making
01-340-5500	LIABILITY INSURANCE	2,165	2,375	2,400	Allocation of City's premiums
01-340-5530	WORKERS COMPENSATION INSURANCE	4,365	3,900	4,200	Allocation of City's premiums
01-340-5700	OFFICE SUPPLIES	1,251	3,500	4,000	Miscellaneous Supplies, inspection tools, shirts
01-340-5751	GASOLINE	3,178	2,000	2,500	Gasoline for 3 department vehicles - 8 fillups/mo x 15 gals x \$3.50
01-340-5820	PUBLICATIONS	3,636	5,000	5,000	3 sets 2018 ICC Code Books \$3,560, (ISO Upgrade)Code reference books, planning journals, subscription services
01-340-7020	EQUIPMENT	7,720	7,200	8,100	Large Format Copier/Scanner/Printer lease and service package; safety equipment (\$4k) plus license renewals/phone system upgrade (\$3.2k)
<b>DEPT 340</b>	<b>TOTAL COMMUNITY DEVEL</b>	<b>540,055</b>	<b>588,575</b>	<b>574,700</b>	

## **Public Works**

The Public Works department is responsible for the City's building and facilities 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 commissions 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 to ensure 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 provide 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, pavement markings, and signage to inform motorists 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 protect 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**

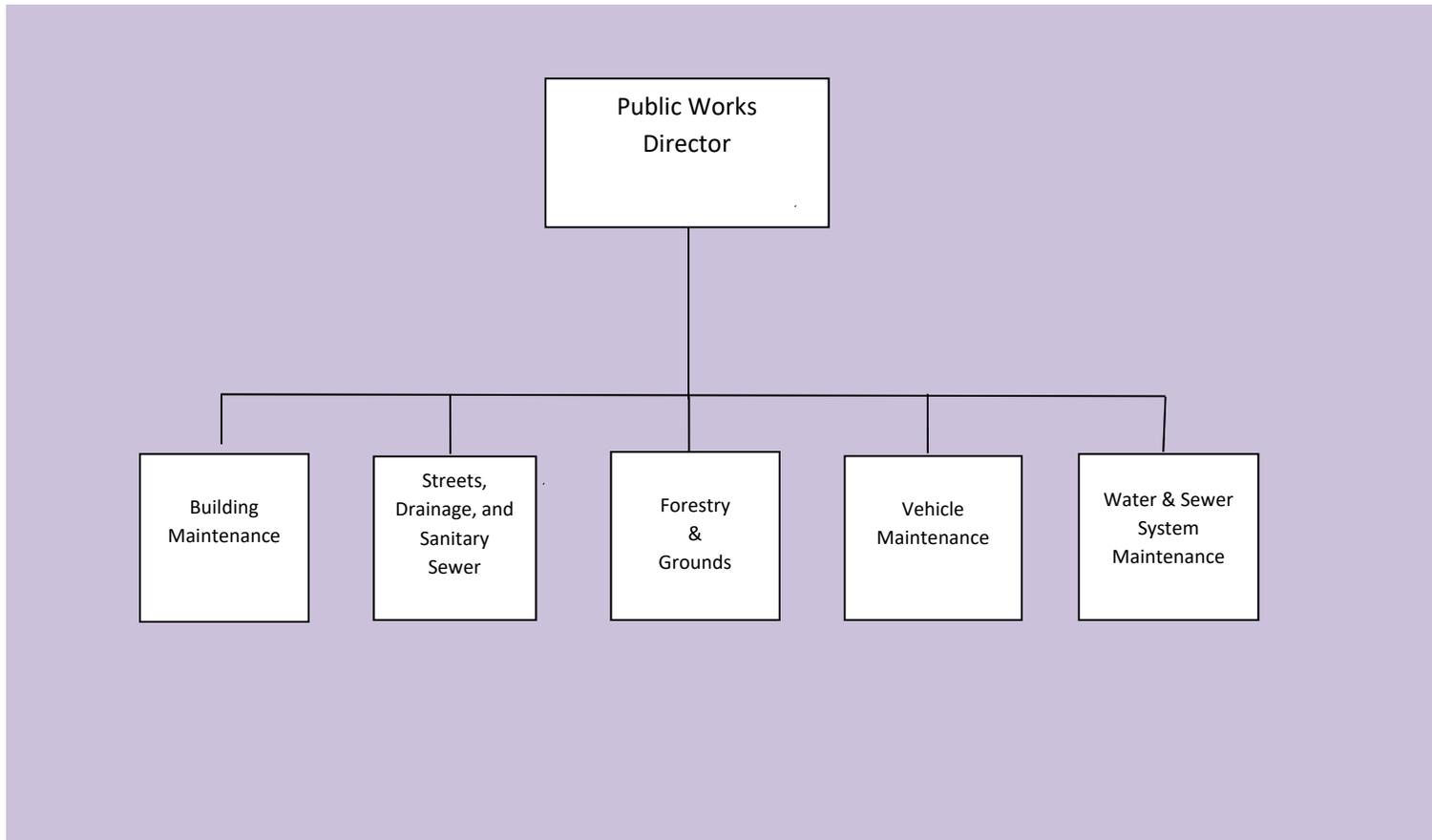
Vehicles - The Public Work department provides for maintenance of all police and public works vehicles.

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 FY2023-2024 budget is \$32,675 less than the budget in the prior year.

**CITY OF PROSPECT HEIGHTS, ILLINOIS**  
**Organizational Chart – Public Works**  
**April 30, 2023**



## **Public Works- Budget Detail**

GL Acct #	Description	FY22-23 Actual	FY22-23 Budget	FY23-24 Approved Budget	Comments
<b>DEPT 350 - PUBLIC WORKS DEPARTMENT EXPENDITURES</b>					
01-350-4000	WAGES	366,811	414,900	383,500	Includes 2.75% increase union wages per current contract (22-23 not fully staffed)
01-350-4001	ALLOCATED WAGES & BENEFITS	(46,300)	(46,300)	(46,300)	Allocated wages to Parking Fund (\$46k)
01-350-4003	WAGES - PART-TIME	10,408	16,500	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	22,413	45,000	40,000	25 events at \$2000/event- Snow, Ice, + City Scheduled Events
01-350-4100	HEALTH INSURANCE	136,591	142,000	159,000	Based on current premiums for Public Works staff
01-350-4110	LIFE INSURANCE	490	500	500	Based on current premiums for Public Works staff
01-350-4200	SOCIAL SECURITY	24,614	27,000	25,000	Based on budgeted wages at 6.2%
01-350-4210	MEDICARE	5,757	6,500	6,000	Based on budgeted wages at 1.45%
01-350-4220	IMRF	42,274	63,200	31,500	2023 rate decreased to 7.33% from 11.32% in 2022
01-350-5000	BUILDING MAINTENANCE (DNU)	-	-		
01-350-5020	VEHICLE MAINTENANCE	42,737	50,000	55,000	Regular maintenance/replacement parts on 45-50 fleet vehicles plus Dealer/outside repairs
01-350-5031	SIGNAL MAINTENANCE	21,080	28,000	25,000	Traffic signal contract and repair including \$3,500 per quarter(\$14k) + speed sign repairs \$5k
01-350-5100	PROFESSIONAL SERVICES	17,013	19,000	25,800	IT support \$6800 + 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
01-350-5103	PROF SERVICES - FORESTRY	18,575	25,000	27,000	Tree trimming, removal, placement, contract storm response, debris removal, tree placement, & miscellaneous forestry related expense.
01-350-5104	PROF SERVICES - BUILDING MAIN	55,845	72,000	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

## **Public Works- Budget Detail- Cont.**

<b>GL Acct #</b>	<b>Description</b>	<b>FY22-23 Actual</b>	<b>FY22-23 Budget</b>	<b>FY23-24 Approved Budget</b>	<b>Comments</b>
01-350-5106	PROF SERVICES - STREETS/DRAIN	5,968	60,000	60,000	Patching/Sealing (\$20k), Spot paving repairs (\$40k) and regular ongoing street maintenance projects
01-350-5310	MEMBERSHIPS	1,854	3,000	3,000	Illinois Arborist, Tree City USA, Morton Arboretum, APWA, DP River Watershed Group, IPWMAN, etc
01-350-5330	TRAINING	5,058	5,000	5,500	750 ASE mechanic training, \$3k PWX23 conference, Arborist Training, APWA Training/Events, Fuel Tank Certification, FEMA-ISO, Snow and Ice Salt/Liquids training- increase two new crew members.
01-350-5410	UTILITIES/CELL PHONE/CABLE	10,493	7,000	7,500	PW Cell phones \$300/m, PW Data/Comcast PW \$250/m
01-350-5411	WATER AND ELECTRIC PURCHASES	8,947	13,000	13,000	Payments to Constellation Energy (4 accounts)
01-350-5421	DUMP CHARGES	630	2,000	2,000	Disposal of contaminated soil / sewage / spoil
01-350-5441	LICENSES (DNU)	-	-	-	Do not use
01-350-5500	LIABILITY INSURANCE PREMIUM	44,240	48,225	46,050	Allocation of City's premiums (\$36300) plus Underground Storage Tank premium (\$11750)
01-350-5510	RENTAL EQUIPMENT	-	500	500	Extra chipper, emergency equipment, sidewalk grinder, trencher, generators
01-350-5530	WORKERS COMPENSATION INSURANCE	20,954	18,500	20,100	Allocation of City's premiums
01-350-5610	EQUIPMENT MAINTENANCE	1,088	5,000	5,000	Tools and lawnmower maintenance, aging equipment, replacement snowblower wear parts, stump grinder parts.

## Public Works- Budget Detail- Cont.

GL Acct #	Description	FY22-23 Actual	FY22-23 Budget	FY23-24 Approved Budget	Comments
01-350-5620	VEHICLE PARTS	-	-		
01-350-5631	PATCH MATERIAL	-	-		
01-350-5632	ICE CONTROL MAINTENANCE	47,376	80,000	80,000	Ice Control equipment \$10k, rock salt costs \$65k, Plow blades \$5k
01-350-5633	TRAFFIC CONTROL MATERIAL	-	-		
01-350-5634	STONE & CONCRETE	1,106	18,000	18,000	Sidewalk repair and replacement, curb failure, storm structure replacements, street culvert pipe, concrete, material, backfill gravel
01-350-5635	STORM SEWER & PIPE	283	4,500	4,500	Storm sewer pipe and infrastructure maintenance
01-350-5650	LANDSCAPE SUPPLIES	16,035	25,000	25,000	Continue Tree City USA, landscaping materials (trees-bushes-mulch-etc.), equipment, seasonal decorations
01-350-5651	LANDSCAPING SUPPLIES - NRC	-	-		Do not use
01-350-5700	OFFICE SUPPLIES	2,050	1,500	1,500	General paper, files, supplies, coffee,
01-350-5710	OPERATING SUPPLIES	22,446	24,000	24,000	All maintenance work required at City owned buildings (not Metra)
01-350-5721	SIGNS	21,226	20,000	20,000	Sign program, includes work area protection, signage upgrades to MUTCD standards as needed
01-350-5730	TOOLS	3,986	4,000	4,000	Miscellaneous rakes, shovels, power tools , drills, welder
01-350-5751	GASOLINE	16,362	18,000	18,000	Fuel expense for all PW Vehicles and equipment
01-350-5820	PUBLICATIONS	-	-		
01-350-5990	COVID-19 EXPENSES	-	-		DNU
01-350-7011	IMPROVEMENTS - PW	4,185	45,000	45,000	Salt Shed flat roof rebuild/replacement deferred from 22-23 due to cost
01-350-7020	EQUIPMENT	1,142	25,000	35,300	Update vehicle programmer, new firewall, plate tamper, concrete mixer , trailers plus new IT Firewall (\$9k)
01-350-7021	RADIO EQUIPMENT	-	-		Do not use
01-350-7023	SAFETY EQUIPMENT	6,538	5,000	5,000	Consistent with prior year
01-350-7025	HARDWARE/SOFTWARE	2,173	5,100	4,500	Upgrade 2 computers; Deferred - PW management program for vehicle maintenance, material, and crew Time management software. Equipment set up, software, and contract for GPS units . \$1,800 per year (total \$2.5k) , license renewals
<b>DEPT 350</b>	<b>TOTAL PUBLIC WORKS</b>	<b>962,448</b>	<b>1,300,625</b>	<b>1,267,950</b>	

## **Public Safety**

The Police Department delivers a variety of local law enforcement services to the community. Police services include matters concerning crime, traffic safety, 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 include 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 FY2023-2024 \$217,408 decrease in same expenses in the prior year budget.



# CITY OF PROSPECT HEIGHTS, ILLINOIS

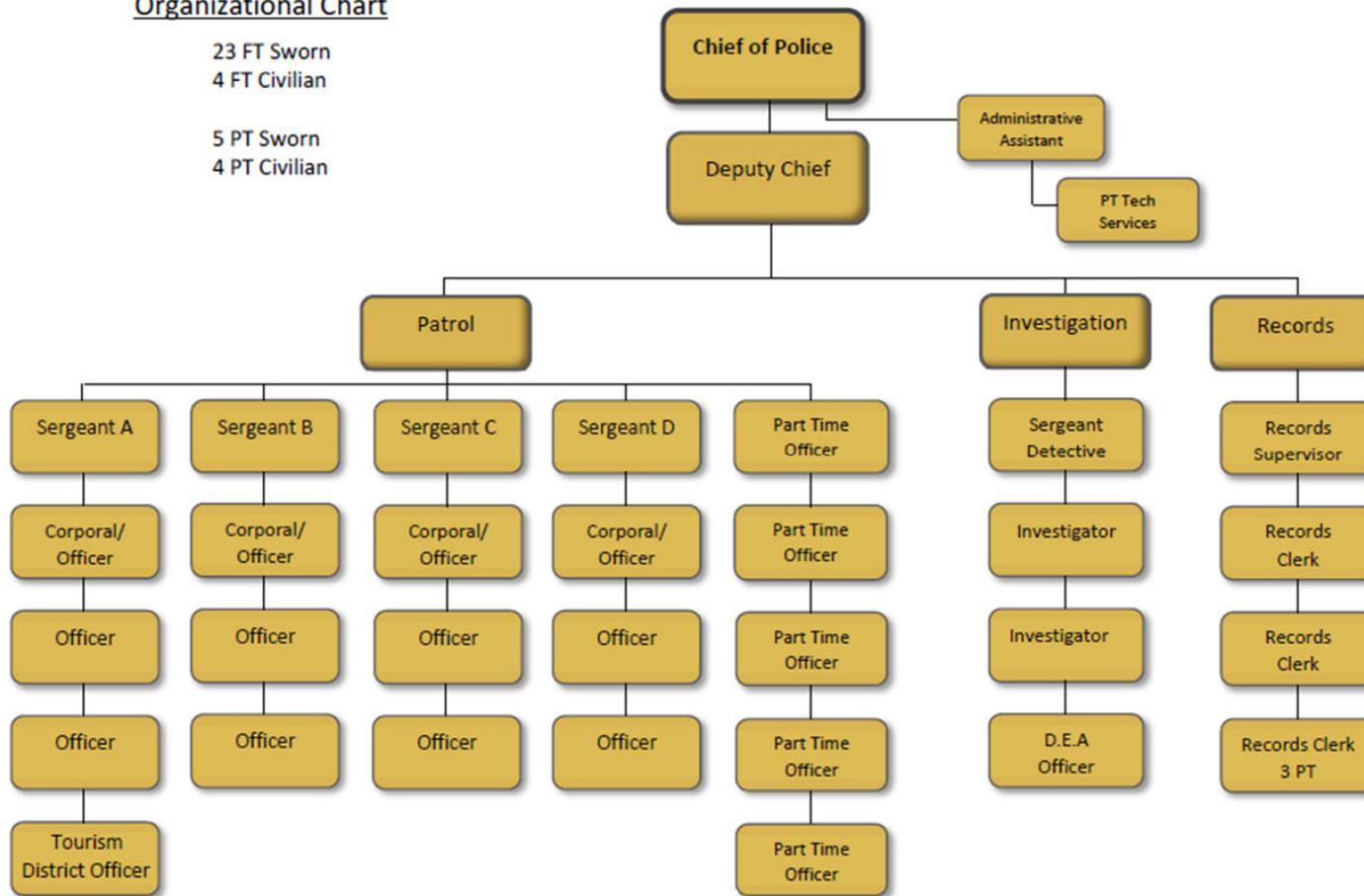
## Organizational Chart – Public Safety

### April 30, 2023

Organizational Chart

23 FT Sworn  
4 FT Civilian

5 PT Sworn  
4 PT Civilian



## *Public Safety Department – Budget Detail*

GL Acct #	Description	FY22-23 Actual	FY22-23 Budget	FY23-24 Approved Budget	Comments
<b>DEPT 360 - PUBLIC SAFETY DEPARTMENT EXPENDITURES</b>					
01-360-4000	WAGES	602,781	611,000	676,000	PD Administration, Office staff and Crossing Guards (reimbursed by School Dist)
01-360-4001	WAGES - SWORN OFFICERS	1,902,979	2,072,000	2,131,000	Reflects 2.25% salary increases for Police Officers and 2.25% increase for Sergeants. For the first time in years, we are at full staff.
01-360-4002	WAGES - EXTRA STRAIGHT PAY	14,878	57,500	29,000	Holiday Compensation sell back per contract (up to 60 hours)
01-360-4004	WAGES - PART-TIME SWORN OFFCRS	118,854	120,000	113,000	(4) @ 36 hours per pay period scheduled additional hours as needed. Raised hourly from \$25 to \$30, lowered P.T. staff from 5 to 4 officers.
01-360-4010	OVERTIME	5,838	3,000	7,500	OT for FT desk officers
01-360-4011	OVERTIME - SWORN OFFICERS	155,618	153,000	153,000	Reflects 2.25% salary increases plus Private details
01-360-4100	HEALTH INSURANCE	504,213	508,000	565,000	24 covered in PY, 27 in CY plus coverage changes
01-360-4110	LIFE INSURANCE	2,398	2,700	2,800	Based on current premiums for Public Safety staff
01-360-4120	UNEMPLOYMENT INSURANCE	7,319	-	-	No claims anticipated in the coming year
01-360-4200	SOCIAL SECURITY	20,387	27,000	46,750	Based on budgeted wages at 6.2%
01-360-4210	MEDICARE	39,538	43,000	44,000	Based on budgeted wages at 1.45%
01-360-4220	IMRF	23,147	33,000	23,000	Represents decrease in employer IMRF rate of approximately 2%
01-360-4230	PENSION CONTRIBUTION - R/E TAX	5,545	556,750	-	Per 2022 tax levy request
01-360-4231	PENSION CONTRIBUTION-CITY GF	343,250	343,250	600,000	
01-360-5100	PROFESSIONAL SERVICES	42,629	46,920	67,800	IT Support \$28,800 + 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 from \$3k to full access add \$15k (minus \$375.00 25% discount first 3 months)

## **Public Safety Department – Budget Detail (continued)**

GL Acct #	Description	FY22-23 Actual	FY22-23 Budget	FY23-24 Approved Budget	Comments
01-360-5101	PROFESSIONAL SERVICES - VOCA	44,809	84,660	-	
01-360-5140	PRISONERS CARE	1,015	1,000	1,000	Includes food and other care items
01-360-5141	KENNEL FEES	403	1,000	1,000	Average is 7 to 10 dogs per year @ \$110 per dog
01-360-5200	POSTAGE	1,541	2,000	2,000	Represents usage thru postage meter. 2023/2024 PHPD will expect to send more mail using "Certified Mail".
01-360-5220	PHOTOCOPY	13,038	15,600	7,000	New lease, new company SAVINGS of \$8,000
01-360-5221	PRINTING	1,598	3,000	2,000	Case jackets, Chief Letter head-PHPD Business Cards
01-360-5240	NORTHWEST CENTRAL DISPATCH	202,023	215,000	205,318	Per agreement based on number of calls, per formula based on 911 calls and CFS. Rate reduced for 2023/24 year due to population reduction.
01-360-5310	MEMBERSHIPS	47,766	51,000	52,500	Increase in Lexipol rate-\$7622 (up \$422), FBINA-\$200, NIPAS \$400, NIPAS \$5,800 (up \$1,000) EST \$,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 (up \$100) \$385, 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
01-360-5321	AUTO EXPENSE	2,374	3,000	3,000	Car wash, detailing, professional bio-hazard cleaning
01-360-5330	TRAINING	15,143	28,000	26,000	Mileage reimbursement \$1000, ET and other specialty training \$4600, NEMRT Membership \$2790, NEMRT Training \$2,185 (up \$435.), reimburse meals \$400, Management and Supervisor Courses\$1250, NWSA \$1000, Captains \$480, North Sub Chiefs \$480, \$3000 ISP academy x 2 recruits, refreshments for in service training \$440 (Up \$200), Rotary Meetings \$960, NWCDS training liaison meetings \$450, ILEAS Conference \$650, Law Institute \$2700

## *Public Safety Department – Budget Detail (continued)*

GL Acct #	Description	FY22-23 Actual	FY22-23 Budget	FY23-24 Approved Budget	Comments
01-360-5340	TUITION REIMBURSEMENT	-	8,000	13,500	Reimb \$1500/class - Social Worker (Rosangela) Master's Degree includes books
01-360-5410	UTILITIES	8,952	6,000	7,500	Consistent with prior year
01-360-5500	LIABILITY INSURANCE PREMIUM	64,981	70,550	72,700	
01-360-5510	RENTAL EQUIPMENT	654	500	654	Postage Meter and Scale. Price up \$154.00 per year
01-360-5520	ID NETWORKS	-	-	-	DNU
01-360-5530	WORKERS COMPENSATION INSURANCE	139,691	123,000	134,300	
01-360-5610	EQUIPMENT MAINTENANCE	10,415	16,000	10,000	
01-360-5611	RADIO MAINTENANCE	250	1,000	1,000	
01-360-5700	OFFICE SUPPLIES	5,654	6,000	6,000	General office supplies and copier paper
01-360-5710	OPERATING SUPPLIES	9,420	9,000	9,000	Crown Trophy, Suburban Accent, Crime Prevention, Food for Graduations, retirements and birthdays, Fire and Police commission meetings. Illinois Tollway
01-360-5740	RANGE SUPPLIES	10,061	10,000	10,000	Ammunition: Duty and Training, \$6000, targets and training supplies \$900, misc. weapons parts \$750
01-360-5741	CLOTHING	28,234	26,000	26,000	28 officers at \$600, \$2000 misc (replacement and patches) \$3000 per new officer and \$500 for volunteers
01-360-5751	GASOLINE	61,223	50,000	58,000	Gas prices have come down since May 2022, still higher than May 2021.
01-360-5820	PUBLICATIONS	-	1,000	200	Canceled Daily Herald (savings of \$640.00, Journal \$160 and Updated ICS and Complaint books
01-360-5990	COVID-19 EXPENSES	-	-	-	
01-360-7022	POLICE - SMALL EQUIPMENT	19,194	21,000	17,000	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	5,792	20,000	12,000	Costs for breathalizer, tanks, paper rolls, small repairs plus DRE and DUI field sobriety training
01-365-5982	NARCOTICS EXPENSE	300	3,000	1,000	
01-365-5983	SEIZED ASSET - EXPENSE	943	5,000	2,500	
<b>DEPT 360/65</b>	<b>TOTAL PUBLIC SAFETY</b>	<b>4,484,847</b>	<b>5,357,430</b>	<b>5,140,022</b>	

## *Reimbursable Expenses and Other 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	FY22-23 Actual	FY22-23 Budget	FY23-24 Approved Budget	Comments
01-370-4101	RETIREE HEALTH INSURANCE	122,932	56,500	132,915	Based on current health insurance premiums for retirees -100% reimbursed by retiree
01-370-5102	GRANT WRITER	15,000	18,900	18,000	In accordance with 3-year agreement, \$18k per year
01-370-5751	GASOLINE	8,521	6,000	6,000	Fire dept reimbursement is approximately \$1500 per qtr

## *Other Expenses*

GL Acct #	Description	FY22-23 Actual	FY22-23 Budget	FY23-24 Approved Budget	Comments
01-380-5970	REFUNDS	-	1,000	500	
01-380-5975	SALES TAX REBATE	209,529	215,000	215,000	Estimate based on active incentive agreements
01-380-5999	MISCELLANEOUS EXPENSE	-	1,500	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 providing 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	FY22-23 Actual	FY22-23 Budget	FY23-24 Approved Budget	Comments
01-560-7020	EQUIPMENT - POLICE	14,693	15,000	28,500	New Firewall (\$15k) plus annual license renewals, battery backup and phone system upgrade
30-550-7020	EQUIPMENT	7,863	350,000	6,500	
30-550-7021	EQUIPMENT - INFO TECH	-	-		
30-550-7040	VEHICLES - PS	-	-		DNU
30-550-7048	STREETS-TOURISM-APPLE DR	-	-		
30-550-7049	STREETS-TOURISM-WINKELMAN	-	-		
30-550-7050	STREET RESURFACING	122,713	75,000	75,000	Per FY24-28 Capital Improvement Plan
30-550-7051	ROAD PROGRAM - 2018	-	-		
30-550-7060	SIDEWALKS	306,364	107,605	4,229,419	Per FY24-28 Capital Improvement Plan
30-550-7062	STORMWATER PROJECTS			581,000	Per FY24-28 Capital Improvement Plan
30-550-7063	DRAINAGE IMPROVEMENTS	394,107	1,867,500	1,791,200	Per FY24-28 Capital Improvement Plan
30-550-7064	DRAINAGE IMPR-WILLOW RD	106,774	-		
30-550-7065	DRAINAGE IMPR-ARLINGTON	3,889,716	-		

## **Interfund Transfers**

The following inter-fund transfers were budgeted during FY2023-2024:

GL Acct #	Description	FY22-23 Actual	FY22-23 Budget	FY23-24 Approved Budget	Comments
30-200-3990	INTERFUND TRANSFER IN	1,275,000	75,000	1,040,000	Solid Waste Fund transfer for Capital Improvements
01-600-8090	INTERFUND TRANSFER OUT	1,312,000	112,000	1,112,000	General Fund transfer and 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.

<b>GL Acct #</b>	<b>Description</b>	<b>FY22-23 Actual</b>	<b>FY22-23 Budget</b>	<b>FY23-24 Approved Budget</b>	<b>Comments</b>
01-400-6000	PRINCIPAL	170,000	170,000	180,000	Debt service requirement per repayment schedule
01-400-6010	INTEREST	15,135	15,145	7,789	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 FY2023-2024 is anticipated to be an estimated gain of \$466,646.

<b>GL Acct #</b>	<b>Description</b>	<b>FY22-23 Actual</b>	<b>FY22-23 Budget</b>	<b>FY23-24 Approved Budget</b>
<b>GENERAL</b>	<b>FUND 01 REVENUE</b>	<b>12,116,546</b>	<b>9,306,901</b>	<b>10,526,448</b>
<b>GENERAL</b>	<b>FUND 01 EXPENSES</b>	<b>9,202,134</b>	<b>9,344,188</b>	<b>10,059,802</b>
<b>GENERAL</b>	<b>FUND 01 NET</b>	<b>2,914,412</b>	<b>(37,287)</b>	<b>466,646</b>

# Section 5

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## **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 proposed budget for FY2023-2024 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	FY22-23 Actual	FY22-23 Budget	FY23-24 Approved Budget	Comments
<b>FUND 11 - MOTOR FUEL TAX FUND</b>					
11-100-3800	INTEREST INCOME	-	-	-	
11-100-3801	INTEREST INCOME - IL FUNDS	142,920	1,000	50,000	Conservative estimate based on current market fluctuations
11-100-3899	MISCELLANEOUS INCOME	-	-	-	
11-110-3120	MOTOR FUEL TAX	658,148	617,500	625,000	Based on IML's projections for FY22-23
11-110-3121	MFT REBUILD ILLINOIS	178,556	178,556	-	
11-200-3990	INTERFUND TRANSFER IN	-	-	-	
<b>MFT</b>	<b>FUND 11 REVENUE</b>	<b>979,623</b>	<b>797,056</b>	<b>675,000</b>	
11-300-5100	PROFESSIONAL SERVICES	-	-	-	
11-300-5430	BANK FEES	-	-	-	
11-300-7020	EQUIPMENT	-	-	-	
11-500-7050	ROAD CONSTRUCTION	-	-	439,000	per FY24-28 CIP Plan
11-500-7051	SIDEWALKS	-	-	-	
11-600-8090	INTERFUND TRANSFER OUT	-	-	-	
<b>MFT</b>	<b>FUND 11 EXPENSES</b>	<b>-</b>	<b>-</b>	<b>439,000</b>	
<b>MFT</b>	<b>FUND 11 NET</b>	<b>979,623</b>	<b>797,056</b>	<b>236,000</b>	

## *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	FY22-23 Actual	FY22-23 Budget	FY23-24 Approved Budget	Comments
<b>FUND 13 - TOURISM FUND</b>					
13-100-3020	HOTEL TAXES	620,280	375,000	671,000	Projected budget based on increasing capacity noted in FY22
13-100-3800	INTEREST INCOME	413	-	200	
13-100-3899	MISCELLANEOUS INCOME	7,484	-	-	
<b>Tourism</b>	<b>FUND 13 REVENUE</b>	<b>628,177</b>	<b>375,000</b>	<b>671,200</b>	
13-300-5100	PROFESSIONAL SERVICES	-	-		
13-300-5101	AUDIT	828	1,000	1,000	Allocation of the City's annual audit fees
13-300-5102	FINANCIAL SERVICES	7,002	7,100	7,300	Based on allocation of Financial Services costs
13-300-5108	BEAUTIFICATION	34,957	36,200	82,700	Required regular maintenance including water/power with limited discretionary spending
13-300-5310	MEMBERSHIPS	38,192	38,200	47,740	Membership dues for Chicago North Shore CVB
13-300-5401	SERVICE CHARGE - GENERAL FUND	60,000	60,000	63,000	City services provided for Tourism District
13-300-5410	UTILITIES (DNU)	245	-		Do not use
13-300-5430	BANK CHARGES	460	-	500	
13-300-5920	GRANT - HOTELS	53,352	102,600	234,300	Based on FY21-22 projected receipts and FY22-23 projected expenses
13-300-5999	MISCELLANEOUS EXPENSE	-	-		
13-600-8090	INTERFUND TRANSFER OUT	102,600	102,600	234,300	City reimbursement for Police Services (limited to 42.5% net revenue per ordinance)
<b>Tourism</b>	<b>FUND 13 EXPENSES</b>	<b>297,636</b>	<b>347,700</b>	<b>670,840</b>	
<b>Tourism</b>	<b>FUND 13 NET</b>	<b>330,541</b>	<b>27,300</b>	<b>360</b>	



## **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	FY22-23 Actual	FY22-23 Budget	FY23-24 Approved Budget	Comments
<b>FUND 16 - DEA FUND</b>					
16-100-3551	POLICE REVENUE-TASK FORCE	154,743	-	-	No budgeted revenue per State of Illinois guidelines
16-100-3800	INTEREST INCOME	525	100	400	
<b>DEA</b>	<b>FUND 16 REVENUE</b>	<b>155,268</b>	<b>100</b>	<b>400</b>	
16-300-4011	OVERTIME-SWORN SERVICES	23,287	20,000	20,000	Consistent with historical data
16-300-5100	PROFESSIONAL SERVICES	7,002	6,700	9,970	Conservative budget for professional services plus Sergeant exam and books \$2670
16-300-5310	MEMBERSHIP	2,261	4,000	4,000	Includes membership dues for LEADS online and tracker monitoring - investigative tool for detectives
16-300-5330	TRAINING	5,768	6,000	6,000	Use for patrol mandated training for Safety Act
16-300-5610	EQUIPMENT MAINTENANCE	7,615	30,000	30,000	Includes contract for cameras (Xtivity)
16-300-5710	OPERATING SUPPLIES	2,990	9,000	6,000	SIMS purchases, masks, goggles, tourniquets and Rapid Response training supplies
16-300-5720	POLICE EQUIPMENT	3,933	4,000	4,000	Miscellaneous equipment for staff including replacements as needed
16-500-7020	EQUIPMENT - CAPITAL	79,051	180,000	65,000	1 Squad cars plus installation of in car dashboard cameras for 10 squads plus \$40k for camera update
<b>DEA</b>	<b>FUND 16 EXPENSES</b>	<b>131,906</b>	<b>259,700</b>	<b>144,970</b>	
<b>DEA</b>	<b>FUND 16 NET</b>	<b>23,362</b>	<b>(259,600)</b>	<b>(144,570)</b>	

## *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.

	SWANCC FEES	
	FY2020 to FY2023	FY2023 to FY2026
Single Family	\$ 7.75	\$ 8.75
Townhome	\$ 5.25	\$ 6.25
Multi-Family	\$ 5.25	\$ 6.25
Commerical	\$6.00/yard	\$8.00/yard

GL Acct #	Description	FY22-23 Actual	FY22-23 Budget	FY23-24 Approved Budget	Comments
<b>FUND 17 - SOLID WASTE FUND</b>					
17-100-3355	SOLID WASTE FEES	465,207	475,000	541,000	Includes anticipated rate increase of \$1 (\$8.75 for single family and \$6.25 for townhomes and multifamily)
17-100-3800	INTEREST INCOME	-	-	-	
<b>Solid Waste</b>	<b>FUND 17 REVENUE</b>	<b>465,207</b>	<b>475,000</b>	<b>541,000</b>	
17-300-5100	PROFESSIONAL SERVICES	-	-	-	
17-300-5101	AUDIT & ACCTG	-	-	-	
17-300-5401	SERVICE CHARGE - GENERAL FUND	100,000	105,000	100,000	
17-300-5420	SWANCC CHARGES	366,345	363,000	392,070	Includes anticipated rate increase of 5% beginning Dec 2023
17-600-8090	INTERFUND TRANSFER OUT	75,000	75,000	40,000	Solid Waste Fund transfer for Capital Improvements
<b>Solid Waste</b>	<b>FUND 17 EXPENSES</b>	<b>541,345</b>	<b>543,000</b>	<b>532,070</b>	
<b>Solid Waste</b>	<b>FUND 17 NET</b>	<b>(76,138)</b>	<b>(68,000)</b>	<b>8,930</b>	

# Section 6

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## **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	FY22-23 Actual	FY22-23 Budget	FY23-24 Approved Budget	Comments
<b>FUND 18 - PALATINE ROAD TIF FUND</b>					
18-100-3000	REAL ESTATE TAXES	64,333	-	-	Estimate based on final year, planned termination Sept 2022
18-100-3800	INTEREST INCOME	1,335	-	-	
<b>TIF - Pal Rd</b>	<b>FUND 18 REVENUE</b>	<b>65,668</b>	<b>-</b>	<b>-</b>	
18-300-5100	PROFESSIONAL SERVICES	-	4,000	-	
18-300-5101	AUDIT	3,310	3,500	3,500	
18-300-5102	FINANCIAL SERVICES	7,002	7,100	7,300	
18-300-5120	LEGAL SERVICES	35,642	-	15,000	
18-500-7011	BUILDING IMPROVEMENTS	-	-	-	
18-600-8090	INTERFUND TRANSFER OUT	-	-	-	
<b>TIF - Pal Rd</b>	<b>FUND 18 EXPENSES</b>	<b>45,954</b>	<b>14,600</b>	<b>25,800</b>	
<b>TIF - Pal Rd</b>	<b>FUND 18 NET</b>	<b>19,713</b>	<b>(14,600)</b>	<b>(25,800)</b>	

## 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	FY22-23 Actual	FY22-23 Budget	FY23-24 Approved Budget	Comments
<b>FUND 21 - SSA #1 FUND</b>					
21-100-3000	REAL ESTATE TAXES	-	-	-	
21-100-3800	INTEREST INCOME	9	-	-	
<b>SSA #1</b>	<b>FUND 21 REVENUE</b>	<b>9</b>	<b>-</b>	<b>-</b>	
21-300-5100	PROFESSIONAL SERVICES	-	-	-	
21-300-8090	INTERFUND TRANSFER OUT	-	-	-	
<b>SSA #1</b>	<b>FUND 21 EXPENSES</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>SSA #1</b>	<b>FUND 21 NET</b>	<b>9</b>	<b>-</b>	<b>-</b>	

## 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	FY22-23 Actual	FY22-23 Budget	FY23-24 Approved Budget	Comments
<b>FUND 22 - SSA #2 FUND</b>					
22-100-3000	REAL ESTATE TAXES	-	-		
22-100-3800	INTEREST INCOME	41	-		
<b>SSA #2</b>	<b>FUND 22 REVENUE</b>	<b>41</b>	<b>-</b>	<b>-</b>	
22-300-5100	PROFESSIONAL SERVICES	-	10,000	10,000	Conservative estimate for preliminary work re: future improvements
<b>SSA #2</b>	<b>FUND 22 EXPENSES</b>	<b>-</b>	<b>10,000</b>	<b>10,000</b>	
<b>SSA #2</b>	<b>FUND 22 NET</b>	<b>41</b>	<b>(10,000)</b>	<b>(10,000)</b>	

## *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	FY22-23 Actual	FY22-23 Budget	FY23-24 Approved Budget	Comments
<b>FUND 23 - SSA #3 FUND</b>					
23-100-3000	REAL ESTATE TAXES	-	-	-	
23-100-3800	INTEREST INCOME	388	-	-	
<b>SSA #3</b>	<b>FUND 23 REVENUE</b>	<b>388</b>	<b>-</b>	<b>-</b>	
23-300-5100	PROFESSIONAL SERVICES	-	10,000	10,000	Conservative estimate for preliminary work re: future improvements
<b>SSA #3</b>	<b>FUND 23 EXPENSES</b>	<b>-</b>	<b>10,000</b>	<b>10,000</b>	
<b>SSA #3</b>	<b>FUND 23 NET</b>	<b>388</b>	<b>(10,000)</b>	<b>(10,000)</b>	

**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	FY22-23 Actual	FY22-23 Budget	FY23-24 Approved Budget	Comments
<b>FUND 24 - SSA #4 FUND</b>					
24-100-3000	REAL ESTATE TAXES	-	-	-	
24-100-3800	INTEREST INCOME	35	-	-	
<b>SSA #4</b>	<b>FUND 24 REVENUE</b>	<b>35</b>	<b>-</b>	<b>-</b>	
24-300-5100	PROFESSIONAL SERVICES	-	10,000	10,000	
<b>SSA #4</b>	<b>FUND 24 EXPENSES</b>	<b>-</b>	<b>10,000</b>	<b>10,000</b>	
<b>SSA #4</b>	<b>FUND 24 NET</b>	<b>35</b>	<b>(10,000)</b>	<b>(10,000)</b>	

## *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	FY22-23 Actual	FY22-23 Budget	FY23-24 Approved Budget	Comments
<b>FUND 25 - SSA #5 FUND</b>					
25-100-3000	REAL ESTATE TAXES	26,913	28,500	31,390	Per 2022 tax levy request
25-100-3800	INTEREST INCOME	160	-	100	
<b>SSA #5</b>	<b>FUND 25 REVENUE</b>	<b>27,072</b>	<b>28,500</b>	<b>31,490</b>	
25-300-5050	SYSTEM MAINTENANCE	16,816	8,000	10,000	Area structure repairs
25-300-5100	PROFESSIONAL SERVICES	1,895	5,000	5,000	Contracted pump maintenance, structure replacements and rehab
25-300-5500	LIABILITY INSURANCE	4,332	4,675	4,800	
25-300-7053	DRAINAGE IMPROVEMENTS	-	-	-	Eastside Stormwater Improvement to begin in FY26 per City Capital Improvement Plan FY23-27
<b>SSA #5</b>	<b>FUND 25 EXPENSES</b>	<b>23,043</b>	<b>17,675</b>	<b>19,800</b>	
<b>SSA #5</b>	<b>FUND 25 NET</b>	<b>4,029</b>	<b>10,825</b>	<b>11,690</b>	

## 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	FY22-23 Actual	FY22-23 Budget	FY23-24 Approved Budget	Comments
<b>FUND 28 - SSA #8 FUND</b>					
28-100-3000	REAL ESTATE TAXES	128,188	145,300	161,150	Per 2022 tax levy request
28-100-3800	INTEREST INCOME	1,095	-	800	
<b>SSA #8</b>	<b>FUND 28 REVENUE</b>	<b>129,283</b>	<b>145,300</b>	<b>161,950</b>	
28-300-5050	SYSTEM MAINTENANCE	-	-		Annual pump meg testing (\$3k), generator test, repairs (\$4k), crane rental and wall repairs
28-300-5100	PROFESSIONAL SERVICES	7,206	12,000	12,000	
28-300-5500	LIABILITY INSURANCE	4,332	4,675	4,800	
28-300-5710	OPERATING SUPPLIES	127	1,000	1,000	Generator Cord Set, Wear parts, gauge replacement, sluice gate ramp
28-300-7020	EQUIPMENT	1,259	5,000	5,000	Wear parts, gauge replacement, sluice gate ramp
<b>SSA #8</b>	<b>FUND 28 EXPENSE</b>	<b>12,924</b>	<b>22,675</b>	<b>22,800</b>	
<b>SSA #8</b>	<b>FUND 28 NET</b>	<b>116,359</b>	<b>122,625</b>	<b>139,150</b>	

# Section 7

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## **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	FY22-23 Actual	FY22-23 Budget	FY23-24 Approved Budget	Comments
<b>FUND 30 - CAPITAL PROJECTS FUND</b>					
30-115-3200	GRANT REVENUE	1,426,588	1,080,988	3,882,588	Second and final installment for ARPA capital projects funding
30-200-3990	INTERFUND TRANSFER IN	1,275,000	75,000	1,040,000	Solid Waste Fund transfer for Capital Improvements
<b>CIP</b>	<b>FUND 30 REVENUE</b>	<b>2,701,588</b>	<b>1,155,988</b>	<b>4,922,588</b>	
30-550-7020	EQUIPMENT	7,863	350,000	6,500	
30-550-7021	EQUIPMENT - INFO TECH	-	-		
30-550-7040	VEHICLES - PS	-	-		DNU
30-550-7048	STREETS-TOURISM-APPLE DR	-	-		
30-550-7049	STREETS-TOURISM-WINKELMAN	-	-		
30-550-7050	STREET RESURFACING	122,713	75,000	75,000	Per FY24-28 Capital Improvement Plan
30-550-7051	ROAD PROGRAM - 2018	-	-		
30-550-7060	SIDEWALKS	306,364	107,605	4,229,419	Per FY24-28 Capital Improvement Plan
30-550-7062	STORMWATER PROJECTS			581,000	Per FY24-28 Capital Improvement Plan
30-550-7063	DRAINAGE IMPROVEMENTS	394,107	1,867,500	1,791,200	Per FY24-28 Capital Improvement Plan
30-550-7064	DRAINAGE IMPR-WILLOW RD	106,774	-		
30-550-7065	DRAINAGE IMPR-ARLINGTON	3,889,716	-		
<b>Capital</b>	<b>FUND 30 EXPENSE</b>	<b>4,827,537</b>	<b>2,400,105</b>	<b>6,683,119</b>	
<b>Capital</b>	<b>FUND 30 NET</b>	<b>(2,125,949)</b>	<b>(1,244,117)</b>	<b>(1,760,531)</b>	

# Section 8

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## **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	FY22-23 Actual	FY22-23 Budget	FY23-24 Approved Budget	Comments
<b>FUND 41 ROAD CONSTRUCTION DEBT FUND</b>					
41-100-3000	REAL ESTATE TAXES	1,264,836	1,254,482	1,274,000	Per 2022 tax levy request
41-100-3800	INTEREST INCOME	1,086	-	500	
<b>Rd Constr Debt</b>	<b>FUND 41 REVENUE</b>	<b>1,265,922</b>	<b>1,254,482</b>	<b>1,274,500</b>	
41-300-5101	AUDIT & ACCTG	-	3,000	3,000	
41-300-5430	BANK FEES	605	1,000	1,000	
41-400-6000	PRINCIPAL	1,030,000	1,030,000	1,085,000	Debt service requirement per repayment schedule
41-400-6010	INTEREST	224,483	224,482	184,983	Debt service requirement per repayment schedule
41-400-6120	BOND ISSUANCE COSTS	-	-	-	
41-400-6125	BOND PROCEEDS	-	-	-	
41-400-6126	BOND PROCEEDS DISCOUNT	-	-	-	
41-400-6127	BOND PROCEEDS PREMIUM	-	-	-	
41-400-6128	PAYMENT TO ESCROW AGENT	-	-	-	
<b>Rd Constr Debt</b>	<b>FUND 41 EXPENSES</b>	<b>1,255,088</b>	<b>1,258,482</b>	<b>1,273,983</b>	
<b>Rd Constr Debt</b>	<b>FUND 41 NET</b>	<b>10,834</b>	<b>(4,000)</b>	<b>517</b>	

## 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	FY22-23 Actual	FY22-23 Budget	FY23-24 Approved Budget	Comments
<b>FUND 46 - SSA #6 DEBT FUND</b>					
46-100-3000	REAL ESTATE TAXES	224,047	218,895	218,733	Per 2022 tax levy request
46-100-3800	INTEREST INCOME	211	-	-	
46-160-3899	MISCELLANEOUS INCOME	-	-	-	
<b>SSA #6</b>	<b>FUND 46 REVENUE</b>	<b>224,258</b>	<b>218,895</b>	<b>218,733</b>	
46-300-5430	BANK FEES	605	-	-	
46-400-6000	PRINCIPAL	175,000	175,000	180,000	Debt service requirement per repayment schedule
46-400-6010	INTEREST	43,895	43,895	38,733	Debt service requirement per repayment schedule
<b>SSA #6</b>	<b>FUND 46 EXPENSES</b>	<b>219,500</b>	<b>218,895</b>	<b>218,733</b>	
<b>SSA #6</b>	<b>FUND 46 NET</b>	<b>4,758</b>	<b>-</b>	<b>-</b>	

# Section 9

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## **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	FY22-23 Actual	FY22-23 Budget	FY23-24 Approved Budget	Comments
<b>FUND 51 - WATER FUND</b>					
51-100-3800	INTEREST INCOME	72,846	1,000	10,000	Projected conservatively based on historical data
51-100-3880	WATER SALES	260,708	278,000	273,000	\$6.51/1000 gallons
51-100-3881	WATER DELIVERY CHARGE	404,479	403,000	430,930	1090 customer meters x \$30.81/month per water study
51-100-3882	WATER INFRASTRUCTURE RESERVE	161,640	156,000	161,000	1090 customers x \$12.31/month per water study
51-100-3883	WATER DEBT RETIREMENT CHARGE	80,820	80,000	80,700	1090 customers x \$6.51/month per water study
51-100-3885	PENALTY	10,871	5,000	7,500	Projected conservatively
51-100-3899	MISCELLANEOUS INCOME	15	-		
<b>Water</b>	<b>FUND 51 REVENUE</b>	<b>991,379</b>	<b>923,000</b>	<b>963,130</b>	
51-300-4000	WAGES	84,378	80,145	79,830	1 fulltime employee and administrative time (increase of 2.75%)
51-300-4010	OVERTIME	120	10,000	4,000	
51-300-4100	HEALTH INSURANCE	43,493	34,500	36,300	Based on current premiums for Water department staff (1 FT, 1 PT)
51-300-4110	LIFE INSURANCE	124	150	150	Based on current premiums for Water department staff (1 FT, 1 PT)
51-300-4200	SOCIAL SECURITY	4,920	5,500	5,150	Based on budgeted wages at 6.2%
51-300-4210	MEDICARE	1,150	1,300	1,200	Based on budgeted wages at 1.45%
51-300-4220	IMRF	8,567	13,000	7,000	Represents decrease in employer IMRF rate of approximately 2%
51-300-5000	BUILDING MAINTENANCE	149	15,000	15,000	Add Insulation, HVAC repair, exterior siding/soffit replacement to stop leaking.
51-300-5050	SYSTEM MAINTENANCE	26,455	36,000	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	FY22-23 Actual	FY22-23 Budget	FY23-24 Approved Budget	Comments
51-300-5100	PROFESSIONAL SERVICES	50,553	51,500	51,500	IT support \$13500 + 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
51-300-5101	AUDIT	6,620	7,000	7,000	Allocation of the City's annual audit fees
51-300-5102	FINANCIAL SERVICES	42,014	42,000	43,300	Based on allocation of Financial Services costs
51-300-5200	POSTAGE	1,325	3,200	6,000	
51-300-5221	PRINTING	894	500	500	
51-300-5222	LEGAL NOTICES (DNU)	-	-		Do not use
51-300-5310	MEMBERSHIPS	533	1,500	1,500	AWWA, IRWA, etc
51-300-5330	TRAINING	3,199	4,500	4,500	Water operator training, continuing education and additional training for back-up operator- most canceled due to covid
51-300-5410	UTILITIES	18,166	16,000	18,000	Includes Constellation Energy, Nicor, ComEd and Verizon charges/ comcast data
51-300-5412	WATER	252,445	290,000	312,000	Based on historical Illinois American Water charges plus 7%
51-300-5430	CREDIT CARD & BANK CHARGES	13,796	15,000	15,000	Includes credit card processing fees from Paymentech and Xpress Bill Pay for online credit card payments
51-300-5500	LIABILITY INSURANCE	32,490	35,275	36,300	Allocation of the City's liability insurance premium
51-300-5530	WORKERS COMPENSATION INSURANCE	4,365	4,000	4,200	Allocation of the City's workman's comp insurance premium
51-300-5634	STONE AND CONCRETE	6,980	4,000	4,000	Backfill and restoral of main breaks / concrete replacement
51-300-5661	METERS	4,342	3,000	35,000	Replace defective water meters 8 x \$350 and 2 x \$400 -Start of 30k -5yr full program
51-300-5710	OPERATING SUPPLIES	-	-		
51-300-5750	CHEMICALS	139	500	500	Chlorine / Misc
51-300-5751	GASOLINE	1,822	1,000	1,800	Annual gasoline provision (150 month avg)
51-300-5970	REFUNDS	-	-		
51-400-6000	PRINCIPAL	-	70,000	70,000	Principal payment on outstanding debt - final payment due in 2025
51-400-6010	INTEREST	7,551	10,760	7,400	Interest payment on outstanding debt - final payment due in 2025
51-500-7020	EQUIPMENT & IMPROVEMENTS	-	103,900	55,000	Hydrant flush head, safety monitors, lab equipment (\$10k)and 50% Water/S
51-300-7025	SOFTWARE	-	2,000	-	
51-600-8000	DEPRECIATION	120,331	121,000	121,000	Annual depreciation provision
<b>Water</b>	<b>FUND 51 EXPENSES</b>	<b>736,921</b>	<b>982,230</b>	<b>979,130</b>	
<b>Water</b>	<b>FUND 51 NET</b>	<b>254,458</b>	<b>(59,230)</b>	<b>(16,000)</b>	

## 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
<b>Water</b>	<b>FUND 51 EXPENSES</b>	<b>733,566</b>	<b>884,437</b>	<b>740,675</b>	<b>982,230</b>	
<b>Water</b>	<b>FUND 51 NET</b>	<b>181,316</b>	<b>10,563</b>	<b>186,555</b>	<b>(59,230)</b>	

## **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	FY22-23 Actual	FY22-23 Budget	FY23-24 Approved Budget	Comments
<b>FUND 52 - PARKING FUND</b>					
52-100-3330	PARKING FEES	12,274	4,800	8,000	
52-100-3800	INTEREST INCOME	-	-		
52-200-3990	INTERFUND TRANSFER IN	112,000	112,000	112,000	Transfer in from General Fund for current year operations
<b>Parking</b>	<b>FUND 52 REVENUE</b>	<b>124,274</b>	<b>116,800</b>	<b>120,000</b>	
52-300-4001	ALLOCATED WAGES & BENEFITS	46,300	46,300	46,300	Approximate wages and benefits for 1/2 FT employee (increase 2.75%)
52-300-5100	PROFESSIONAL SERVICES	728	3,000	3,000	fire alarm test/repair, hvac work, contracted out services
52-300-5410	UTILITIES	6,895	7,500	7,500	Includes Constellation Energy and Nicor charges for PW facilities
52-300-5500	LIABILITY INSURANCE	-	2,000	-	Metra parking lot minimally used, increase in remote working so less travel
52-300-5511	FACILITY RENT	20,340	18,000	23,550	Per agreement, \$18k until 2023, \$20850 thru 2028, TBD thereafter
52-300-5632	ICE CONTROL MAINTENANCE	1,808	2,000	2,000	Parking lot salt and bag salt for sidewalks and stairways and snow blower parts.
52-300-5710	OPERATING SUPPLIES	707	1,000	1,000	Paper towels, toilet paper, cleaning supplies, sign repair/replacement, plumbing parts, light bulbs
52-300-5970	REFUNDS	-	250	-	
52-600-8000	DEPRECIATION	32,136	36,000	36,000	Annual depreciation provision
<b>Parking</b>	<b>FUND 52 EXPENSES</b>	<b>108,914</b>	<b>116,050</b>	<b>119,350</b>	
<b>Parking</b>	<b>FUND 52 NET</b>	<b>15,360</b>	<b>750</b>	<b>650</b>	

## *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	FY22-23 Actual	FY22-23 Budget	FY23-24 Approved Budget	Comments
<b>FUND 53 - SEWER FUND</b>					
53-100-3800	INTEREST INCOME	-	1,000	1,000	Based on historical data/trend
53-100-3801	INTEREST INCOME-PMA	7,973	300	5,000	
53-100-3884	SANITARY SEWER CHARGES	810,151	800,000	800,000	Based on historical data/trend
53-100-3885	PENALTY	8,676	5,000	6,000	
53-100-3899	OTHER INCOME	-	-		
<b>Sewer</b>	<b>FUND 53 REVENUE</b>	<b>826,800</b>	<b>806,300</b>	<b>812,000</b>	
53-300-4000	WAGES	60,554	63,705	90,500	Includes one FT employee and 40% administrative staff
53-300-4100	HEALTH INSURANCE	28,138	21,000	40,800	Based on current premiums for Sewer department staff (1 FT, 1 PT)
53-300-4110	LIFE INSURANCE	-	100	150	
53-300-4200	SOCIAL SECURITY	4,164	4,000	5,550	Based on budgeted wages at 6.2%
53-300-4210	MEDICARE	974	900	1,300	Based on budgeted wages at 1.45%
53-300-4220	IMRF	4,628	10,300	7,500	
53-300-5050	SYSTEM MAINTENANCE	37,140	50,000	50,000	Sewer pipe and connections- 4 dig+fix locations, required upgrade of sewer suction system/VAC

**Sanitary Sewer Fund (continued)**

GL Acct #	Description	FY22-23 Actual	FY22-23 Budget	FY23-24 Approved Budget	Comments
53-300-5100	PROFESSIONAL SERVICES	23,040	40,000	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	6,620	7,000	7,000	Allocation of the City's annual audit fees
53-300-5102	FINANCIAL SERVICES	88,229	90,000	90,000	Based on allocation of Financial Services costs including collection process
53-300-5200	POSTAGE	7,350	7,500	7,500	
53-300-5221	PRINTING	814	-	1,000	
53-300-5330	TRAINING	-	2,000	2,000	Most cancelled in prior year due to covid, anticipate trainings in FY23/24
53-300-5500	LIABILITY INSURANCE	54,150	58,750	60,500	Based on allocation of City's general liability premium
53-300-5530	WORKER'S COMP INSURANCE	1,746	1,500	1,700	Allocation of the City's liability insurance premium
53-300-5999	MISCELLANEOUS EXPENSE	-	-		
53-500-7020	EQUIPMENT	-	38,900	38,900	misc Eqpt, 50% Water/Sewer utility service vehicle not avail 22/23
53-500-7051	SYSTEM IMPROVEMENTS	18,542	400,300	407,800	Per FY23-24 Capital Improvement Plan
<b>Sewer</b>	<b>FUND 53 EXPENSES</b>	<b>336,088</b>	<b>795,955</b>	<b>852,200</b>	
<b>Sewer</b>	<b>FUND 53 NET</b>	<b>490,712</b>	<b>10,345</b>	<b>(40,200)</b>	

# Section 10

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## **Fiduciary Funds**

- Police Pension Fund



## *Police Pension fund*

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

### **Revenues:**

- The City has budgeted for a contribution amount of \$1,050,0000 based upon actuarial assumptions. Approximately 43% or \$450,000 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	FY22-23 Actual	FY22-23 Budget	FY23-24 Approved Budget	Comments
<b>FUND 71 - POLICE PENSION FUND</b>					
71-100-3000	REAL ESTATE TAXES	412,455	556,750	450,000	Per approved 2021 Police Pension tax levy
71-100-3800	INTEREST INCOME	197,816	100,000	100,000	Conservative estimate based on current market fluctuations
71-100-3801	NET APPRECIATION - FV INV	46,272	250,000	350,000	Conservative estimate based on current market fluctuations
71-100-3860	CITY CONTRIBUTION	343,250	343,250	600,000	Total City contribution \$900k less 2022 Police Pension Tax Levy
71-100-3861	EMPLOYEE CONTRIBUTION	237,052	212,000	240,063	
71-100-3899	MISCELLANEOUS INCOME	-	-		
<b>Police Pension</b>	<b>FUND 71 REVENUE</b>	<b>1,236,845</b>	<b>1,462,000</b>	<b>1,740,063</b>	

**Police Pension Fund (continued)**

GL Acct #	Description	FY22-23 Actual	FY22-23 Budget	FY23-24 Approved Budget	Comments
71-300-4232	DISABILITY BENEFITS	131,779	121,000	135,733	Projected costs for FY22 disbursements
71-300-4233	PENSION PAYMENTS	1,349,135	1,170,000	1,371,338	Projected costs for FY22 reimbursements
71-300-5102	ADMINISTRATION	40,472	50,000	50,000	Includes professional services, filing and conference fees
71-300-5107	INVESTMENT EXPENSE	29,280	25,000	25,000	Annual cost for pension fund investment advisors
<b>Police Pension</b>	<b>FUND 71 EXPENSES</b>	<b>1,550,667</b>	<b>1,366,000</b>	<b>1,582,071</b>	
<b>Police Pension</b>	<b>FUND 71 NET</b>	<b>(313,821)</b>	<b>96,000</b>	<b>157,992</b>	

# Section 11

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## **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, 2023 through April 30, 2024								
Position	Hire Year	Total Salary	IMRF	FICA & Medicare	Health/Dental Life Insurance	Total Compensation	Vacation Days Accrued/Year	Sick Days Accrued/Year
<b>Total Compensation Exceeding \$150,000</b>								
City Administrator	2015	179,101	13,347	13,701	10,638	216,787	20	12
Public Works Director	2017	123,513	9,204	9,449	31,555	173,721	15	12
Building & Zoning Director	2015	142,102	10,590	10,871	10,638	174,201	15	12
Police Chief	1999	144,404	-	11,047	17,969	173,419	25	12
Police Sergeant	1997	129,389	-	1,876	31,555	162,820	25	12
Deputy Chief	2017	140,303	-	10,733	10,638	161,674	15	12
Police Officer	2012	118,870	-	1,724	31,555	152,149	15	12
Detective Sergeant	2012	128,739	-	9,849	22,721	161,309	15	12
<b>Total Compensation Exceeding \$75,000</b>								
Administrative Assistant	2014	58,239	4,340	4,455	22,714	89,749	15	12
Administrative Assistant	2014	64,779	4,827	4,956	10,638	85,200	15	12
Assistant City Administrator	2015	93,753	6,987	7,151	10,638	118,528	15	12
Building Inspector/Plans Examiner	2021	78,796	5,872	6,028	10,638	101,334	10	12
Detective	2016	108,164	-	8,275	10,638	127,076	15	12
Detective	2018	101,559	-	7,769	10,638	119,966	10	12
Police Officer	2019	90,380	-	6,914	22,721	120,015	10	12
Police Officer	2021	105,164	-	8,045	22,721	135,930	15	12
Police Officer	2016	91,800	-	7,023	17,742	116,565	10	12
Police Officer	2021	108,164	-	8,275	10,638	127,076	10	12
Police Officer	2019	89,780	-	6,868	9,252	105,900	10	12
Police Officer	2016	105,764	-	1,534	10,638	117,935	15	12
Police Officer	2022	77,329	-	1,121	10,638	89,088	10	12
Police Officer	2020	85,586	-	1,241	22,721	109,548	10	12
Police Officer	2019	89,780	-	1,302	10,035	101,117	10	12
Police Officer	2019	91,800	-	1,331	10,638	103,769	10	12
Police Officer	2022	77,929	-	1,130	10,638	89,697	10	12
Police Officer	2013	108,439	-	1,572	30,997	141,008	15	12
Police Sergeant	2012	128,614	-	1,865	17,969	148,447	20	12
Police Sergeant	2012	127,739	-	1,852	17,969	147,560	15	12
Public Works Crew Leader	1994	85,942	7,113	6,575	31,818	131,447	25	12
Public Works Maintenance Worker	2000	75,575	6,377	5,782	31,818	119,552	25	12
Public Works Maintenance Worker	2008	68,110	5,318	5,210	31,818	110,456	20	12
Public Works Maintenance Worker	2004	67,163	5,694	5,138	31,818	109,814	20	12
Police Social Worker	2022	69,000	5,142	5,279	24,500	103,921	10	12
Records Police	2022	74,000	5,515	5,661	17,969	103,144	10	12
<b>Total</b>		<b>\$ 2,323,349</b>	<b>57,185</b>	<b>122,350</b>	<b>470,957</b>	<b>\$ 2,973,842</b>		

# 2023-2028 Capital Improvement Plan

## Introduction

The City updates its capital improvements plan and budget annually to provide updated status of upcoming projects, recognize funding sources, and estimate project completion.

The Capital Improvement Plan (CIP) is a planning and budgeting tool used to provide a multi-year vision of the City's future capital needs and expenses. Capital projects are typically the largest expenditure in an annual budget, which makes the CIP a critical tool for the City's budget discussions. By outlining future costs for capital projects, the City can plan for funding and project phasing. The ability to envision multi-year capital projects and expenditures also helps the City's ability to prioritize them.

This proposed 2023-2028 Capital Improvement Plan is intended to accomplish the following:

- Outlines multi-year planned projects to citizens, the City Council and staff;
- Assists the City Council in prioritizing needs and maximizing limited resources for addressing identified projects;
- Helps the City develop a planning tool for future projects;
- Allows the City to phase projects for multi-year tasks (e.g. plan, design, construction);
- Provides a proactive framework for the maintenance and replacement of City infrastructure
- Attempts to minimize the occurrence of emergency expenses.

The CIP includes fiscal year 2023/2024 projected improvements along with projects anticipated to occur over the next five years through FY 2027/2028. Each future project includes a cost estimate that is subject to revision over time. The CIP provides the citizens, City Council and staff, with a plan for future improvements and identifies funding sources.

In developing the CIP, City staff has identified critical projects to ensure the City's infrastructure is properly maintained and replaced. Many of these projects have previously been discussed with the City Council. The projects and purchases listed within the CIP are generally over \$25,000 and include expenditures for the following areas:

- Infrastructure (roads and storm water management improvements)
- Sanitary Sewers
- Vehicles and Equipment
- Sidewalks
- Information Technology

The CIP is included as part of the annual budget process and it is again stressed the CIP is a plan, subject to changing priorities, funding availability and other variables.

The approval of the plan does not constitute approval of any individual project within the CIP. The projects will be reviewed again by the City Council annually during the budget process. Additionally, many projects and expenditures will be reviewed again by the City Council prior to contract award.



# 2023-2028 Capital Improvement Plan

## Fund Background

Generally the City's CIP projects are paid for through one of the following City funds. These funds are considered separate "buckets" and are outlined below.



### Capital Projects Fund

The City's Capital Projects Fund is used for capital projects throughout the City. The Capital Projects Fund was created in 2018.

### Motor Fuel Tax Fund

The City receives from the State of Illinois, on a per capita basis, a share of the state's motor fuel tax. The revenues the City receives are estimated and can vary slightly year to year but are generally around \$350,000 annually. In Sept, 2019, the State implemented a transportation tax that has increased the City's distribution by \$20,000/month or \$240,000 annually. In July 2020, the City was awarded \$1.1MM Rebuild Illinois grant to be received over a 3yr period concluding in FY23. Since the revenue is distributed by the State of Illinois, there are restrictions on its use. The City utilizes the MFT revenue exclusively to maintain roadway infrastructure within the City.

### Sanitary Sewer Fund

The Sanitary Sewer Fund is an enterprise fund which is funded through sanitary sewer user fees. The revenue received by the City in this fund is restricted and stays within the fund to cover operations and capital needs.

### TIF/Tourism Funds

Presently, no capital projects are planned with the use of TIF/Tourism Funds. In prior years, these monies were utilized for Plaza Drive reconstruction, Winkelman resurfacing, Milwaukee Avenue streetscaping and other projects.



# Capital Improvement Plan Summary

## CITY OF PROSPECT HEIGHTS Capital Improvements Plan, FY24-28

CAPITAL FUND SUMMARY									
	<u>FY23-24</u>	<u>FY24-25</u>	<u>FY25-26</u>	<u>FY26-27</u>	<u>FY27-28</u>	<u>5yr Total</u>	<u>Future projects</u>		
STREET RESURFACING \$	75,000	\$ 115,000	\$ 220,000	\$ 3,375,000	\$ 3,390,000	\$ 7,175,000	\$ 6,775,000		
DRAINAGE IMPROVEMENTS \$	2,230,200	\$ 1,284,800	\$ 13,000	\$ 14,000	\$ 15,000	\$ 3,557,000	\$ -		
STORMWATER PROJECTS \$	581,000	\$ 3,530,000	\$ 250,000	\$ 720,000	\$ 3,770,000	\$ 8,851,000	\$ -		
SIDEWALKS \$	4,229,419	\$ 129,951	\$ 1,612,025	\$ -	\$ -	\$ 5,971,395	\$ -		
SEWER IMPROVEMENTS \$	407,800	\$ 327,800	\$ 327,800	\$ 327,800	\$ 327,800	\$ 1,719,000	\$ -		
VEHICLES/EQUIPMENT \$	6,500	\$ 7,000	\$ 507,500	\$ 7,500	\$ 7,500	\$ 536,000	\$ 407,500		
	<u>\$ 7,529,919</u>	<u>\$ 5,394,551</u>	<u>\$ 2,930,325</u>	<u>\$ 4,444,300</u>	<u>\$ 7,510,300</u>	<u>\$ 27,809,395</u>	<u>\$ 7,182,500</u>		
<b>PROPOSED FUNDING SOURCES</b>									
Possible TBD Grant Awards \$	93,000	\$ 3,478,744	\$ 1,289,620	\$ 470,000	\$ 3,770,000	\$ 9,101,364	\$ -		
Grants awarded to City \$	5,587,093					\$ 5,587,093			
Fund 11 MFT Fund \$	439,000	\$ 246,000	\$ 125,000	\$ 280,000	\$ 295,000	\$ 1,385,000	\$ 6,490,000		
Fund 30 Capital Fund \$	1,003,026	\$ 1,342,007	\$ 687,905	\$ 3,366,500	\$ 3,117,500	\$ 9,516,938	\$ 292,500		
Fund 53 Sewer Fund \$	407,800	\$ 327,800	\$ 827,800	\$ 327,800	\$ 327,800	\$ 2,219,000	\$ -		
	<u>\$ 7,529,919</u>	<u>\$ 5,394,551</u>	<u>\$ 2,930,325</u>	<u>\$ 4,444,300</u>	<u>\$ 7,510,300</u>	<u>\$ 27,809,395</u>	<u>\$ 7,182,500</u>		

**Capital Improvement Plan Summary(continued)**

**CITY OF PROSPECT HEIGHTS  
Capital Improvements Plan, FY24-28**

**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.

<b>STREET RESURFACING PROJECTS</b>	<b>Funding Source</b>	<b>FY23-24</b>	<b>FY24-25</b>	<b>FY25-26</b>	<b>FY26-27</b>	<b>FY27-28</b>	<b>5yr Total</b>	<b>FY29+</b>
Design Engineering	Referendum/MFT		\$ 20,000	\$ 125,000	\$ 130,000	\$ 135,000	\$ 410,000	\$ 140,000
Construction Engineering	Referendum/MFT				\$ 150,000	\$ 160,000	\$ 310,000	\$ 350,000
Various Street Resurfacing/Construction	Referendum				\$ 3,000,000	\$ 3,000,000	\$ 6,000,000	\$ 6,000,000
General Street Maintenance	City	\$ 75,000	\$ 95,000	\$ 95,000	\$ 95,000	\$ 95,000	\$ 455,000	\$ 285,000
<b>Total Street Resurfacing Projects</b>		\$ 75,000	\$ 115,000	\$ 220,000	\$ 3,375,000	\$ 3,390,000	\$ 7,175,000	\$ 6,775,000

***Capital Improvement Plan Summary(continued)***

DRAINAGE IMPROVEMENTS	Funding Source	FY23-24	FY24-25	FY25-26	FY26-27	FY27-28	5yr Total	FY29+
14-371 SF Flood Control Willow Rd Design	MFT/RBI	\$100,000					\$ 100,000	
14-371 SF Flood Control Willow Rd Constr. Eng.	MFT/RBI	\$159,000	\$106,000				\$ 265,000	
14-371 SF Flood Control Willow Rd Construction	MFT/RBI	\$180,000	\$120,000				\$ 300,000	
14-371 SF Flood Control Willow Rd Construction	CCDOH	\$1,080,000	\$720,000				\$ 1,800,000	
14-371 SF Flood Control Willow Rd Construction	MWRD	\$490,200	\$326,800				\$ 817,000	
Alton Road Project - Easement & Design Engr	City	\$15,000					\$ 15,000	
Alton Road Project - Construction Engr	City	\$15,000					\$ 15,000	
Alton Road Project - Construction	City	\$150,000					\$ 150,000	
214 S Wheeling Property Demolition & Restoration	City/PH Park District	\$30,000					\$ 30,000	
General Engineering	City	\$11,000	\$12,000	\$13,000	\$14,000	\$15,000	\$ 65,000	
<b>Total Drainage Improvement Projects</b>		\$ 2,230,200	\$ 1,284,800	\$ 13,000	\$ 14,000	\$ 15,000	\$ 3,557,000	\$ -

**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	Funding Source	FY23-24	FY24-25	FY25-26	FY26-27	FY27-28	5yr Total	FY29+
Arlington Countryside - Construction	State of IL - DCEO	\$376,000					\$ 376,000	
Willow Trails Eastside - Design Engr	City	\$205,000					\$ 205,000	
Willow Trails Eastside - Constr Engr	City		\$230,000				\$ 230,000	
Willow Trails Eastside - Construction	City share		\$800,000				\$ 800,000	
Willow Trails Eastside - Construction	St of IL - Comm Projects		\$2,400,000				\$ 2,400,000	
Dorset Area Improvements - Design Engr	City			\$250,000	\$250,000		\$ 500,000	
Dorset Area Improvements - Constr Engr	TBD				\$470,000	\$470,000	\$ 940,000	
Dorset Area Improvements - Construction	TBD					\$3,300,000	\$ 3,300,000	
Contingency	City		\$100,000				\$ 100,000	
<b>Total Stormwater Improvement Projects</b>		\$ 581,000	\$ 3,530,000	\$ 250,000	\$ 720,000	\$ 3,770,000	\$ 8,851,000	\$ -

***Capital Improvement Plan Summary(continued)***

SIDEWALKS	Funding Source	FY23-24	FY24-25	FY25-26	FY26-27	FY27-28	Syr Total	FY29+
Wolf Road North Sidewalk Ph 2	City	\$20,000					\$ 20,000	
Wolf Road North Sidewalk Ph 2	ITEP	\$18,000					\$ 18,000	
Wolf Road North Sidewalk ROW	Grant 50/50	\$13,000					\$ 13,000	
Wolf Road North Construction	City	\$251,500					\$ 251,500	
Wolf Road North Construction	County	\$80,000					\$ 80,000	
Wolf Road North Construction	ITEP fed	\$1,257,510					\$ 1,257,510	
Wolf Road South Ph 3 Const. Eng	City	\$16,500					\$ 16,500	
Wolf Road South Ph 3 Const. Eng	RTA fed	\$16,500					\$ 16,500	
Wolf Road South Ph 3 Const. Eng	CMAQ fed	\$131,733					\$ 131,733	
Wolf Road South Construction	City	\$131,700					\$ 131,700	
Wolf Road South Construction	CMAQ	\$1,317,000					\$ 1,317,000	
Wolf Road South Construction	RTA	\$131,700					\$ 131,700	
Wolf Road South Railroad Costs	Community Block Grant	\$624,505					\$ 624,505	
Camp McDonald (Grant) Phase 1	Invest in Cook Grant	\$112,000					\$ 112,000	
Camp McDonald (Local) Phase 1	City	\$27,818					\$ 27,818	
Camp McDonald (Grant) Phase 2	Invest in Cook Grant	\$31,945	\$31,944				\$ 63,889	
Camp McDonald (Local) Phase 2	City	\$48,008	\$48,007				\$ 96,015	
Camp McDonald ROW	City/Grant		\$50,000				\$ 50,000	
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	Grant TBD 80/20			\$1,161,620			\$ 1,161,620	
Camp McDonald (Grant) Construction	City			\$290,405			\$ 290,405	
<b>Total Sidewalk Projects</b>		\$ 4,229,419	\$ 129,951	\$ 1,612,025	\$ -	\$ -	\$ 5,971,395	\$ -

**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	Funding Source	FY23-24	FY24-25	FY25-26	FY26-27	FY27-28	5yr Total	FY29+
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	
Contingency	Sewer Fund	\$22,000	\$22,000	\$22,000	\$22,000	\$22,000	\$ 110,000	
<b>Sewer Improvement Totals:</b>		<b>\$ 327,800</b>	<b>\$ 1,639,000</b>	<b>\$ -</b>				

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

VEHICLES & EQUIPMENT		FY23-24	FY24-25	FY25-26	FY26-27	FY27-28	5yr Total	FY29+
Sewer Truck ( 1999)	Sewer Fund			\$500,000			\$ 500,000	
Utility vehicle	Sewer Fund	\$80,000					\$ 80,000	
Hillcrest Lake Stabilization & Restoration (NRC)	City	\$6,500	\$7,000	\$7,500	\$7,500	\$7,500	\$ 36,000	\$7,500
Water System improvements Pump #3	Water Fund						\$ -	\$400,000
<b>Vehicle/Equipment Totals:</b>		<b>\$ 86,500</b>	<b>\$ 7,000</b>	<b>\$ 507,500</b>	<b>\$ 7,500</b>	<b>\$ 7,500</b>	<b>\$ 616,000</b>	<b>\$ 407,500</b>

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