

CITY OF PROSPECT HEIGHTS							FY23-24 Projected	Current Year	PROPOSED	25 budget		
FY24-25 Budget Detail								FY23-24 Budget	FY24-25 Budget	vs 24 projected	24 budget vs 25 budget	Comments
Fund	GL Acct #	Description	FY20-21 Actual	FY21-22 Actual	FY22-23 Actual	FY23-24 10 mos						
GENERAL	01-105-3005	USE TAX	728,665	626,005	654,594	506,954	675,938	635,000	627,000	(48,938)	(8,000)	Based on IL Municipal League (IML) forecast and historical data
GENERAL	01-105-3006	NON-HOME RULE SALES TAX	338,920	535,851	598,233	468,388	510,000	525,000	520,000	10,000	(5,000)	Based on IL Municipal League (IML) forecast and historical data
GENERAL	01-105-3010	UTILITY - ELECTRIC	383,308	384,325	372,245	262,847	340,000	340,000	340,000	-	-	Based on historical data and recent trends
GENERAL	01-105-3011	UTILITY - NATURAL GAS	185,220	284,332	327,673	131,341	175,000	200,000	175,000	-	(25,000)	Based on historical data and recent trends
GENERAL	01-105-3012	UTILITY - TELEPHONE	166,340	142,233	136,311	109,876	115,000	130,000	120,000	5,000	(10,000)	Based on historical data and recent trends
GENERAL	01-105-3030	ROAD & BRIDGE TAXES	25,696	25,954	29,767	14,075	25,000	25,000	25,000	-	-	
GENERAL	01-105-3040	RENTAL CAR TAXES	16,358	26,920	28,734	27,518	28,000	22,500	22,500	(5,500)	-	
GENERAL	01-105-3050	PLACES FOR EATING TAX	215,459	367,194	391,203	330,559	350,000	350,000	350,000	-	-	Based on historical data and recent trends
GENERAL	01-105-3060	HANDLE TAX - OTB	127,434	184,975	210,915	159,744	185,000	185,000	185,000	-	-	Based on historical data and recent trends
GENERAL	01-105-3064	CANNABIS TAX	109,079	334,974	297,659	229,847	250,000	300,000	364,500	114,500	64,500	Based on IL Municipal League (IML) forecast and historical data
GENERAL	01-105-3065	VIDEO GAMING TAX	214,499	360,880	363,644	277,341	325,000	280,000	320,000	(5,000)	40,000	
GENERAL	01-105-3066	PULL TAB AND CHARITABLE GAMING TAX	-	5,058	3,577	4,472	4,472	6,000	5,000	529	(1,000)	Annual distribution for gaming and pull tab tax
GENERAL	01-110-3100	INCOME TAXES	1,973,191	2,563,987	2,594,627	2,222,731	2,300,000	2,500,000	2,350,000	50,000	(150,000)	Based on IML forecast and historical data
GENERAL	01-110-3101	PERSONAL PROPERTY REPLACE TAX	7,507	16,191	19,285	10,804	12,000	25,000	12,000	-	(13,000)	Based on IML forecast and historical data
GENERAL	01-110-3110	SALES TAXES	1,275,604	1,685,682	1,738,005	1,510,432	1,600,000	1,700,000	1,650,000	50,000	(50,000)	
GENERAL	01-110-3111	GLENVIEW SHARED REVENUE	98,866	26,265	602,940	-	315,000	45,000	280,000	(35,000)	235,000	Based on Revenue Sharing agreement with Vlg of Glenview \$280k annually 2025 and beyond
GENERAL	01-115-3200	GRANT REVENUE	356,571	-	-	-	3,000	-	-	(3,000)	-	
GENERAL	01-115-3202	GRANT - COPS (FEDERAL)	-	55,600	42,672	26,788	40,182	58,788	-	(40,182)	(58,788)	Final distribution of award in FY24
GENERAL	01-115-3215	GRANT-IPFR SAFETY GRANT	5,786	4,093	15,376	14,472	14,472	14,475	7,953	(6,519)	(6,522)	IL Public Risk Fund grant - Police (\$3k), PW (\$2.5k) and Building (\$2.5k)
GENERAL	01-115-3246	GRANT-POLICE EQUIPMENT	-	408	2,200	3,000	4,500	3,000	2,400	(2,100)	(600)	Bullet Proof Vest reimbursement - \$440 x 5
GENERAL	01-120-3300	VEHICLE STICKERS	842,834	617,471	751,342	304,005	700,000	700,000	700,000	-	-	Increased compliance, consistent with prior years
GENERAL	01-120-3310	VEH. STICKERS SENIORS	41,588	37,835	32,986	21,442	35,000	35,000	35,000	-	-	
GENERAL	01-120-3320	VEH. STICKERS LATE FEES	36,654	16,330	28,361	59,941	60,000	20,000	35,000	(25,000)	15,000	Planned decrease due to increase in compliance
GENERAL	01-120-3321	VEH. STICKERS TRANSFERS	204	379	192	75	200	200	200	-	-	
GENERAL	01-120-3342	LICENSES - ANIMALS	13,515	10,463	11,521	4,419	10,000	10,000	10,000	-	-	
GENERAL	01-120-3343	LICENSES - LIQUOR	86,675	108,400	92,659	10,400	100,000	100,000	100,000	-	-	Consistent with prior years
GENERAL	01-120-3344	LICENSES - BUSINESS	50,938	57,053	73,895	6,430	50,000	50,000	40,000	(10,000)	(10,000)	
GENERAL	01-120-3345	LICENSES - FOOD HANDLERS	715	-	-	-	-	-	10,000	10,000	10,000	New account for business licenses for establishments considered food handlers
GENERAL	01-120-3346	LICENSES - CONTRACTORS	37,900	34,800	42,516	32,900	35,000	35,000	35,000	-	-	
GENERAL	01-120-3348	LICENSE - AGREEMENTS	20,230	28,561	47,257	33,867	40,000	30,000	40,000	-	10,000	Rand Road Corridor rental businesses (2) - 1.5% of monthly rentals
GENERAL	01-125-3350	CABLE FRANCHISE FEES	195,740	190,536	190,184	171,615	180,000	150,000	155,000	(25,000)	5,000	Based on historical data and recent trends
GENERAL	01-125-3351	CABLE FRANCHISE FEES-PEG FEES	10,234	18,519	9,401	14,233	15,000	15,000	15,000	-	-	
GENERAL	01-125-3355	SOLID WASTE FRANCHISE FEES	106,472	109,832	110,698	91,942	109,975	105,600	112,000	2,025	6,400	Includes franchise and commercial fees of approx \$9k per month
GENERAL	01-125-3360	NATURAL GAS FRANCHISE FEES	19,534	23,025	31,941	35,146	35,146	25,000	32,000	(3,146)	7,000	
B&Z	01-130-3400	BUILDING PERMITS	298,917	223,656	335,713	259,784	279,000	240,000	240,000	(39,000)	-	Flat budget. No major projects in pipeline. Project fewer remodel projects this year
B&Z	01-130-3402	PUBLIC HEARING FEES	5,250	5,200	11,485	2,100	2,500	5,000	3,000	500	(2,000)	FY 23/24 saw fewer large applications. Project fewer application in FY 24/25
B&Z	01-130-3403	INSPECTIONS - ELEVATORS	7,900	4,510	6,375	700	5,500	4,900	4,900	(600)	-	49 elevators x \$100 = \$4,900
B&Z	01-130-3406	INSPECTIONS - COMMERCIAL	9,645	9,072	10,756	1,264	12,000	13,085	16,000	4,000	2,915	FY25 245 bus. x \$50 projected. FY24 reduction due to fire (12) and closings (8).
B&Z	01-130-3407	ENGINEERING PERMIT FEES	9,739	9,920	13,689	8,631	10,000	10,000	10,000	-	-	Misc engineering permit/review/insp, fees to remain flat.
B&Z	01-130-3408	VACANT FORECLOSURE REGISTRATIONS	8,000	6,100	7,400	2,700	3,000	6,500	6,500	3,500	-	FY 24 fee reduction due to ProChamps bankruptcy. Hera Registry is new vendor
B&Z	01-130-3411	INSPECTIONS - RENTALS	237,000	227,750	225,705	82,122	236,500	236,250	236,500	-	250	FY 25 Projecting flat as no new units found during audit
POLICE	01-140-3500	COURT FINES AND REDLIGHT	96,048	381,850	361,699	343,525	390,000	275,000	375,000	(15,000)	100,000	FY24-25, more compliance is expected, mostly due to the success of the "City Sticker Campaign" FY23-24.
POLICE	01-140-3505	LOCAL CITATIONS	105,994	112,022	127,237	109,707	130,000	130,000	120,000	(10,000)	(10,000)	Due to the success of the City Sticker Campaign more compliance is expected
POLICE	01-140-3510	LIQUOR FINES	-	1,827	-	-	-	-	3,000	3,000	3,000	PHPD will conduct liquor compliance checks FY24-25, past checks average, 4 to 8 businesses will be non-compliant.
POLICE	01-140-3515	ADMINISTRATIVE TOW FEE	27,500	34,000	34,000	32,000	34,000	36,750	32,000	(2,000)	(4,750)	The State is allowing for more TVDL (Temp. Visitor Drivers Licenses) Less, NO D.L. arrests is to be expected.
POLICE	01-140-3520	DUI ASSESSMENTS	770	2,844	-	700	1,500	1,500	1,500	-	-	The Courts are "pleading out more cases" to a lesser charge
POLICE	01-140-3525	POLICE ALARM LICENSES & FEES	16,040	13,593	11,140	8,795	9,000	10,000	6,000	(3,000)	(4,000)	Based on individual business alarm calls

CITY OF PROSPECT HEIGHTS								Current Year	PROPOSED	25 budget		
FY24-25 Budget Detail		FY20-21	FY21-22	FY22-23	FY23-24	FY23-25	Projected	FY23-24	FY24-25	vs	24 budget	
Fund	GL Acct #	Description	Actual	Actual	Actual	10 mos		Budget	Budget	24 projected	vs 25 budget	Comments
POLICE	01-145-3551	POLICE REVENUE-TASK FORCE	14,457	7,144	12,616	13,464	18,350	19,500	19,500	1,150	-	Amount reflects the predetermined ceiling for DEA overtime
POLICE	01-145-3553	POLICE REVENUE-SPECIAL DETAILS	17,940	28,841	20,076	29,171	30,000	15,000	26,000	(4,000)	11,000	The HOME Bar became a permanent O.T. Detail for weekends, halfway into budget year. This may continue into next year.
POLICE	01-145-3555	POLICE REVENUE - SEIZED ASSETS	1,392	5,170	6,371	-	-	1,500	500	500	(1,000)	Seizures are extremely difficult to forecast. Factors dependant on arrests and ever changing laws/rules for forfeitures
GENERAL	01-150-3613	CVB/TOURISM SERVICE CHARGE	60,000	60,000	60,000	47,250	63,000	63,000	66,150	3,150	3,150	For FY25, including 5% increase (no increase since FY23)
GENERAL	01-150-3617	SOLID WASTE SERVICE CHARGE	100,000	100,000	100,000	75,000	100,000	100,000	105,000	5,000	5,000	For FY25, including 5% increase (no increase since FY24)
GENERAL	01-155-3700	EMPLOYEE SALARY REIMBURSEMENT	30,108	38,814	34,770	21,541	32,000	32,000	-	(32,000)	(32,000)	Beginning in FY25, no crossing guard payroll, outsourced in FY23
GENERAL	01-155-3702	EMPLOYEE INS. REIMBURSEMENT (10%)	54,379	59,251	60,938	-	63,200	63,200	-	(63,200)	(63,200)	Beginning in FY25, copay credited to insurance expense accts
GENERAL	01-155-3703	RETIREE HEALTH INS REIMBURSE (100%)	43,330	48,299	73,671	73,673	91,000	100,950	103,000	12,000	2,050	
GENERAL	01-155-3720	FIRE DISTRICT GAS REIMB.	6,123	9,249	8,521	6,254	7,200	7,200	7,200	-	-	Consistent with last year based on actual usage and increasing costs
GENERAL	01-155-3730	INSURANCE REIMBURSEMENTS	21,901	28,941	53,409	35,030	35,030	10,000	15,000	(20,030)	5,000	Conservative estimate based on potential claims reported
GENERAL	01-155-3741	BUILDING & ENG DEPT REIMB FEES	1,624	1,107	-	3,862	5,000	750	1,000	(4,000)	250	
GENERAL	01-155-3745	PUBLIC SAFETY REIMBURSABLE FEE	-	-	-	7,142	7,142	-	5,250	(1,892)	5,250	Reimb for Flock cameras (Country Pines HOA), State reimb for training (\$3500)
GENERAL	01-160-3800	INTEREST INCOME	980,764	2,098	78,526	92,688	100,000	50,000	50,000	(50,000)	-	Conservative estimate based on current market fluctuations
GENERAL	01-160-3801	INTEREST INCOME - IL FUNDS	11,877	9,577	319,969	641,803	700,000	160,000	400,000	(300,000)	240,000	Conservative estimate based on current market fluctuatoins
GENERAL	01-160-3802	INTEREST INCOME - PMA	4,080	1,913	69,809	166,372	200,000	60,000	100,000	(100,000)	40,000	Conservative estimate based on current market fluctuations
GENERAL	01-160-3810	NEWSLETTER ADVERTISING	5,045	9,000	21,934	2,340	5,500	5,500	5,500	-	-	
GENERAL	01-160-3815	SPONSORSHIP & CONTRIBUTIONS	7,220	19,370	5,033	11,000	11,000	10,000	10,000	(1,000)	-	Unrestricted donations and contributions to the City
GENERAL	01-160-3820	SALE OF CITY PROPERTY	-	2,000	7,691	8,550	8,550	-	-	(8,550)	-	No anticipated sales in FY25
GENERAL	01-160-3830	GASOLINE REBATE	-	3,240	1,559	1,559	1,800	1,800	1,800	-	-	Consistent with prior year
GENERAL	01-160-3855	SOLID WASTE - RECYCLING REBATE	-	8,676	11,514	-	-	13,000	5,000	5,000	(8,000)	
GENERAL	01-160-3899	MISCELLANEOUS INCOME	8,562	30,485	125,328	19,015	20,000	15,000	15,000	(5,000)	-	
GENERAL	01-200-3990	INTERFUND TRANSFERS	168,700	3,400	102,600	175,725	234,300	234,300	229,300	(5,000)	(5,000)	Police reimbursement from Tourism District, increase due to higher FY24 receipts
	General	FUND 01 REVENUE	10,550,796	10,868,382	12,646,893	9,384,694	11,493,457	10,558,448	10,895,153	(598,304)	336,705	
	DEPT 310 - CITY COUNCIL EXPENDITURES											
CITY COUNCIL	01-310-4000	WAGES	30,435	32,580	92,871	94,253	101,000	101,000	104,000	3,000	3,000	City Council (43K) PZBA (\$6k) Police/Fire (\$6K) Staff (\$48K) 2 NRC interns (\$12k, \$6k reimb from Park District)
CITY COUNCIL	01-310-4100	HEALTH INSURANCE			12,093	6,686	9,000	10,600	10,900	1,900	300	Based on current premiums for AV Technician
CITY COUNCIL	01-310-4110	LIFE INSURANCE			61	71	100	100	100	-	-	Based on current premiums for AV Technician
CITY COUNCIL	01-310-4200	SOCIAL SECURITY	1,659	1,628	5,044	5,117	6,300	6,300	6,450	150	150	Based on budgeted wages at 6.2%
CITY COUNCIL	01-310-4210	MEDICARE	388	381	1,180	1,197	1,500	1,500	1,550	50	50	Based on budgeted wages at 1.45%
CITY COUNCIL	01-310-4220	IMRF			4,351	2,661	3,600	3,600	3,200	(400)	(400)	2024 rate 6.45%, estimate for 2025 6.77%
CITY COUNCIL	01-310-5100	PROFESSIONAL SERVICES	76	197	180	975	1,000	-	1,000	-	1,000	Consistent with historical data
CITY COUNCIL	01-310-5300	ALDERMANIC EXPENSES	2,667	1,045	1,547	1,612	1,800	2,000	2,000	200	-	Zoom (750), PowerTime (550), Business Cards, Name Plates and miscellaneous
CITY COUNCIL	01-310-5310	MEMBERSHIPS	10,791	12,052	11,322	11,450	11,450	12,400	11,200	(250)	(1,200)	NWMC (8.2k), MMC (800), IML (1.5k), CMAP (800), GWACC (300), NATOA (200), LWV (500)
CITY COUNCIL	01-310-5950	SPECIAL EVENTS	21,508	37,053	37,736	39,236	40,000	43,000	43,000	3,000	-	Block Party 10K, Other City Events 5K, RnR 28k
CITY COUNCIL	01-310-5960	NRC OPERATIONS	3,150	13,088	22,337	7,488	8,126	8,126	8,126	-	-	NRC to send budget request shortly
CITY COUNCIL	01-310-7020	EQUIPMENT	19,567	17,201	15,679	5,589	28,650	28,650	22,950	(5,700)	(5,700)	AV supplies/repairs, Payout system replacement, consulting and on-call assistance
	DEPT 310	TOTAL CITY COUNCIL	90,255	115,224	204,401	176,334	212,526	217,276	214,476	1,950	(2,800)	
	DEPT 320 - ADMINISTRATION DEPARTMENT EXPENDITURES											
ADMIN	01-320-4000	WAGES	367,988	391,050	358,090	309,886	360,000	360,000	370,000	10,000	10,000	Per analysis of salaries and benefits projected for FY24-25
ADMIN	01-320-4100	HEALTH INSURANCE	21,552	29,171	45,330	30,493	40,700	40,700	63,300	22,600	22,600	Based on current premiums for administration staff
ADMIN	01-320-4110	LIFE INSURANCE	492	312	394	289	350	350	400	50	50	Based on current premiums for administration staff
ADMIN	01-320-4200	SOCIAL SECURITY	20,246	22,925	21,198	17,864	22,400	22,400	23,000	600	600	Based on budgeted wages at 6.2%
ADMIN	01-320-4210	MEDICARE	5,415	5,731	5,039	4,416	5,300	5,300	5,500	200	200	Based on budgeted wages at 1.45%
ADMIN	01-320-4220	IMRF	43,140	45,649	37,742	20,477	27,000	27,000	24,500	(2,500)	(2,500)	2024 rate 6.45%, estimate for 2025 6.77%
ADMIN	01-320-5100	PROF SERVICES	17,448	10,421	12,507	11,404	13,000	13,000	14,850	1,850	1,850	FSA/HRA (2.5k), Newsletter (4k), City Code (2k), Marquee (3k), Vehicle Stickers (2k), PowerTime (350), eNews (\$600), Misc (\$400)
ADMIN	01-320-5105	PROF SERVICES-ENGR	36,417	65,370	40,889	35,526	40,000	60,000	60,000	20,000	-	Estimate for City engineer - office hrs (6 hrs/wk)
ADMIN	01-320-5106	PROF SERVICES - GIS	28,395	20,296	24,873	19,730	20,000	20,000	20,000	-	-	Estimate per City engineer - (16 hrs/month)

CITY OF PROSPECT HEIGHTS												
FY24-25 Budget Detail		FY20-21	FY21-22	FY22-23	FY23-24	FY23-24	Current Year	PROPOSED	25 budget	24 budget		
Fund	GL Acct #	Description	Actual	Actual	Actual	10 mos	Projected	FY23-24 Budget	FY24-25 Budget	vs 24 projected	vs 25 budget	Comments
ADMIN	01-320-5130	COMPUTER CONSULTANT	59,973	51,560	12,916	8,016	10,700	10,700	17,000	6,300	6,300	CH Allocation (11k), Software (600), Lic Fee (1.3K), anti-virus (600), email migration (3.8K)
ADMIN	01-320-5200	POSTAGE	15,621	6,205	11,244	5,087	9,200	9,200	12,500	3,300	3,300	Vehicle sticker (3.5k), newsletter mailing (8k), Misc (1k)
ADMIN	01-320-5220	PHOTOCOPIY	8,833	8,288	13,182	7,441	9,500	11,000	11,000	1,500	-	DeLage lower fees due to recent contract (10.4k), Toner and supplies (600)
ADMIN	01-320-5221	PRINTING	14,834	11,698	24,317	10,643	13,737	19,000	19,000	5,263	-	(3k), Misc (1k)
ADMIN	01-320-5222	LEGAL NOTICES	1,508	2,481	1,620	1,795	2,000	2,000	2,000	-	-	Daily Herald, Paddock publications and Journal & Topics
ADMIN	01-320-5230	WEBSITE	7,450	7,823	8,214	10,185	10,200	9,300	10,200	-	900	Annual Civic website maintenance fee (10.2k),
ADMIN	01-320-5310	MEMBERSHIPS	1,986	3,408	2,153	1,879	2,500	3,500	2,300	(200)	(1,200)	Cititech (400), Municipal Clerks of Illinois (100), ICMA (1.2k), ILCMA (400), GFOA (200)
ADMIN	01-320-5410	UTILITIES	49,169	57,627	43,539	24,995	26,000	50,000	26,000	-	(24,000)	AT&T (13.8k), NICOR (3.2k), Innovative (6.3k), T-Mobile (500), Comcast (2.2k)
ADMIN	01-320-5430	CREDIT CARD & BANK CHARGES	20,059	21,899	18,276	9,701	12,500	15,000	15,000	2,500	-	Fees for online payment system
ADMIN	01-320-5500	LIABILITY INSURANCE	6,125	12,394	21,659	23,497	23,500	24,200	25,200	1,700	1,000	Allocation of City's premiums (24.2k), plus Crime premium (\$1k)
ADMIN	01-320-5501	INSURANCE DEDUCTIBLES	-	290	11,504	-	-	5,000	5,000	5,000	-	2 claims at \$2500 ea
ADMIN	01-320-5530	WORKERS COMP INSURANCE	3,535	3,139	3,492	2,429	3,000	3,400	3,300	300	(100)	Allocation of City's premiums (3.3k)
ADMIN	01-320-5700	OFFICE SUPPLIES	9,444	5,423	10,926	8,242	9,000	8,000	8,000	(1,000)	-	Estimate based on CY actuals
ADMIN	01-320-5951	EMPLOYEE RECOGNITION	-	345	413	-	-	400	400	400	-	Misc (400)
ADMIN	01-320-7020	EQUIPMENT	-	9,815	1,986	3,280	3,500	6,600	9,000	5,500	2,400	Replacement desktops (1.3k x 2), Weather warning signal replacemtn and miscellaneous equipment
	DEPT 320	TOTAL ADMINISTRATION	747,996	802,901	734,309	567,332	664,087	726,050	747,450	83,363	21,400	
	DEPT 322 - FINANCE DEPARTMENT EXPENDITURES											
FINANCE	01-322-5101	AUDIT	16,220	15,092	16,123	19,926	22,000	16,300	19,800	(2,200)	3,500	Allocated admin cost for Financial Services
FINANCE	01-322-5102	FINANCIAL SERVICES	160,193	130,439	128,842	98,561	132,800	132,800	133,000	200	200	Allocated admin cost for Annual Audit
FINANCE	01-322-5310	MEMBERSHIPS	190	190	650	190	190	1,000	1,000	810	-	GFOA dues, Certificate of Excellence program
FINANCE	01-322-5541	COMPUTER CONSULTING & SUPPORT	9,856	15,060	7,831	2,288	5,000	8,500	12,900	7,900	4,400	Annual support (DeKind) and enhancements (Caselle)
	DEPT 322	TOTAL FINANCE	186,460	160,781	153,446	120,965	159,990	158,600	166,700	6,710	8,100	
	DEPT 324 - LEGAL DEPARTMENT EXPENDITURES											
LEGAL	01-324-5120	CITY ATTORNEY (TRESSLER)	270,840	263,869	234,376	175,310	200,000	200,000	240,000	40,000	40,000	General support, contract language, agreements and Prospect Pointe/Muir Park TIF
LEGAL	01-324-5122	ADJUDICATION FEES	23,750	35,000	36,147	38,948	46,500	42,000	46,500	-	4,500	\$2750k per month (Attorney & court reporter), Adjudicator (12k)
LEGAL	01-324-5123	LABOR ATTORNEY (ACKERMAN)	10,761	48,397	978	31,148	35,000	30,000	40,000	5,000	10,000	Police officer and sergeant contract negotiations, grievances, personnel issues etc....
LEGAL	01-324-5125	OUTSIDE COUNSEL (OTHER)	-	-	-	2,423	2,500	2,000	2,000	(500)	-	Liquor hearings, outside counsel financial opinions
	DEPT 324	TOTAL LEGAL	305,351	347,266	271,501	247,828	284,000	274,000	328,500	44,500	54,500	
	DEPT 340 - COMMUNITY DEVELOPMENT DEPARTMENT EXPENDITURES											
B&Z	01-340-4000	WAGES	330,383	347,671	350,172	288,244	350,000	350,000	343,500	(6,500)	(6,500)	Per analysis of salaries and benefits projected for FY24-25
B&Z	01-340-4100	HEALTH INSURANCE	62,033	61,646	51,723	26,575	42,200	42,200	43,500	1,300	1,300	Based on current premiums for Community Development staff
B&Z	01-340-4110	LIFE INSURANCE	361	405	470	374	400	400	400	-	-	Based on current premiums for Community Development staff
B&Z	01-340-4200	SOCIAL SECURITY	19,643	20,971	21,235	17,427	20,800	20,800	21,500	700	700	Based on budgeted wages at 6.2%
B&Z	01-340-4210	MEDICARE	4,651	4,905	4,966	4,076	4,900	4,900	5,000	100	100	Based on budgeted wages at 1.45%
B&Z	01-340-4220	IMRF	45,901	47,697	36,064	19,014	24,700	24,700	22,500	(2,200)	(2,200)	2024 rate 6.45%, estimate for 2025 6.77%
B&Z	01-340-5100	PROFESSIONAL SERVICES	52,287	48,847	46,523	49,314	70,000	80,000	180,000	110,000	100,000	Major Projects: Zoning Code Update and Phase 1 records digitalization and management system project
B&Z	01-340-5111	BILLABLE ENGINEERING	11,123	15,331	15,995	6,286	6,500	15,000	10,000	3,500	(5,000)	Reduction due forecast of less permits
B&Z	01-340-5221	PRINTING	22	488	762	1,168	1,500	1,500	1,500	-	-	Inspection forms, zoning maps, business cards, placards and document scanning
B&Z	01-340-5222	LEGAL NOTICES	3,884	2,520	1,766	5,797	6,000	2,500	2,500	(3,500)	-	Legal notices for building & zoning cases. Part of this expense is recaptured by hearing fees. FY24 spike due to Dermody
B&Z	01-340-5310	MEMBERSHIPS	630	700	640	330	1,500	1,500	1,500	-	-	Increase in annual dues. ICC, NWBOCA, SBOC, IACE, AACE, IEDC, ICSC, ED Service
B&Z	01-340-5330	TRAINING	340	4,138	781	1,525	3,000	5,000	5,000	2,000	-	NWBOCA Fall School, SBOC School, Certification Prep Classes, ICC Certification fees, ICSC Deal Making
B&Z	01-340-5500	LIABILITY INSURANCE	875	1,401	2,165	2,349	2,400	2,400	2,700	300	300	Allocation of City's premiums
B&Z	01-340-5530	WORKERS COMPENSATION INSURANCE	3,463	4,492	4,365	3,037	4,200	4,200	4,200	-	-	Allocation of City's premiums

CITY OF PROSPECT HEIGHTS													
FY24-25 Budget Detail		FY20-21	FY21-22	FY22-23	FY23-24	FY23-24	Current Year	PROPOSED	25 budget				
Fund	GL Acct #	Description	Actual	Actual	Actual	10 mos	FY23-24 Projected	FY23-24 Budget	FY24-25 Budget	vs 24 projected	24 budget vs 25 budget		Comments
B&Z	01-340-5700	OFFICE SUPPLIES	1,024	755	1,251	134	4,000	4,000	4,000	-	-		Miscellaneous supplies, inspection tools, shirts
B&Z	01-340-5751	GASOLINE	1,258	2,480	3,178	2,387	2,500	2,500	2,500	-	-		Gasoline for 3 department vehicles - 8 fillups/mo x 15 gals x \$3.50
B&Z	01-340-5820	PUBLICATIONS	-	-	3,636	-	3,000	5,000	5,000	2,000	-		3 sets 2018 ICC Code Books \$3,560, (ISO Upgrade)Code reference books, planning journals, subscription services
B&Z	01-340-7020	EQUIPMENT	3,343	7,045	7,720	7,199	8,100	8,100	10,700	2,600	2,600		Large Format Copier/Scanner/Printer lease and service package; safety equipment (\$4k) plus allocated cost for IT upgrades (\$2.6k)
	DEPT 340	TOTAL COMMUNITY DEVELOPMENT	541,220	571,492	553,415	435,235	555,700	574,700	666,000	110,300	91,300		
	DEPT 350 - PUBLIC WORKS DEPARTMENT EXPENDITURES												
PUBLIC WORKS	01-350-4000	WAGES	397,987	379,812	380,184	350,848	383,500	383,500	436,500	53,000	53,000		Includes 2.25% increase union wages forecast on contract
PUBLIC WORKS	01-350-4001	ALLOCATED WAGES & BENEFITS	(45,000)	(45,000)	(46,300)	(34,725)	(46,300)	(46,300)	(48,615)	(2,315)	(2,315)		Allocated 50% PW staff
PUBLIC WORKS	01-350-4003	WAGES - PART-TIME	12,964	9,530	10,408	8,814	12,000	16,500	20,000	8,000	3,500		Summer help 2 part timers at \$17-/hr; 40 hrs/wk for 12 wks , + Winter 1,500
PUBLIC WORKS	01-350-4010	OVERTIME	30,703	25,375	22,952	14,458	36,000	40,000	40,000	4,000	-		25 misc events/issues -Snow, Ice, Flood and + 8 City Scheduled Events
PUBLIC WORKS	01-350-4100	HEALTH INSURANCE	122,811	108,948	136,591	106,777	159,000	159,000	142,200	(16,800)	(16,800)		Based on current premiums for Public Works staff
PUBLIC WORKS	01-350-4110	LIFE INSURANCE	447	440	490	392	500	500	600	100	100		Based on current premiums for Public Works staff
PUBLIC WORKS	01-350-4200	SOCIAL SECURITY	26,388	25,917	25,462	22,808	25,000	25,000	28,000	3,000	3,000		Based on budgeted wages at 6.2%
PUBLIC WORKS	01-350-4210	MEDICARE	6,227	6,061	5,955	5,334	6,000	6,000	6,600	600	600		Based on budgeted wages at 1.45%
PUBLIC WORKS	01-350-4220	IMRF	58,208	46,886	42,274	25,013	31,500	31,500	29,000	(2,500)	(2,500)		2024 rate 6.45%, estimate for 2025 6.77%
PUBLIC WORKS	01-350-5020	VEHICLE MAINTENANCE	33,184	45,304	42,737	35,755	48,000	55,000	55,000	7,000	-		Aging fleet- Regular maintenance/replacement parts on 45-50 fleet vehicles plus Dealer/outside repairs
PUBLIC WORKS	01-350-5031	SIGNAL MAINTENANCE	31,067	10,839	21,080	23,555	25,000	25,000	25,000	-	-		Traffic signal contract and repair including \$3,500 per quarter(\$14k) + speed sign contract with County
PUBLIC WORKS	01-350-5100	PROFESSIONAL SERVICES	8,343	10,054	17,013	12,768	18,000	25,800	33,400	15,400	7,600		IT support \$10200 + Outside professional services including Medical qualification testing, Julie Services 3k, employment postings, Hillcrest Lake maintenance (\$7k) and other miscellaneous evaluations/services plus IT computer support and Caselle upgrade
PUBLIC WORKS	01-350-5103	PROF SERVICES - FORESTRY	12,794	9,294	18,575	13,775	27,000	27,000	47,000	20,000	20,000		Tree trimming, removal, placement, contract storm response, debris removal & miscellaneous forestry related expense.
PUBLIC WORKS	01-350-5104	PROF SERVICES - BUILDING MAIN	41,375	60,639	55,845	31,524	62,000	72,000	72,000	10,000	-		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	01-350-5106	PROF SERVICES - STREETS/DRAIN	561	46,509	5,968	43,223	55,000	60,000	60,000	5,000	-		Patching/Sealing (\$20k), Spot paving repairs (\$40k) and regular ongoing street maintenance projects
PUBLIC WORKS	01-350-5310	MEMBERSHIPS	1,734	716	1,854	401	2,000	3,000	2,000	-	(1,000)		Illinois Arborist, Tree City USA, Morton Arboretum, APWA, DP River Watershed Group, IPWMAN, etc
PUBLIC WORKS	01-350-5330	TRAINING	120	3,005	5,058	3,997	5,500	5,500	6,500	1,000	1,000		750 ASE mechanic training, \$3k PWX24 conference, Arborist Training, APWA Training/Events, Fuel Tank Certification, FEMA-ISO, Snow and Ice Salt/Liquids training
PUBLIC WORKS	01-350-5410	UTILITIES/CELL PHONE/CABLE	7,641	8,294	10,493	10,135	12,000	7,500	12,500	500	5,000		PW Cell phones \$300/m, PW Data/Comcast PW \$250/m
PUBLIC WORKS	01-350-5411	WATER AND ELECTRIC PURCHASES	12,178	11,308	8,947	7,814	10,000	13,000	10,000	-	(3,000)		Payments to Constellation Energy (4 accounts)
PUBLIC WORKS	01-350-5421	DUMP CHARGES	241	-	630	-	1,000	2,000	2,000	1,000	-		Disposal of contaminated soil / sewage / spoil
PUBLIC WORKS	01-350-5500	LIABILITY INSURANCE PREMIUM	39,094	45,125	44,240	35,742	46,050	46,050	53,000	6,950	6,950		Allocation of City's premiums (\$40k) plus Underground Storage Tank premium (\$13k)
PUBLIC WORKS	01-350-5510	RENTAL EQUIPMENT	372	336	-	-	-	500	500	500	-		Extra chipper, emergency equipment, sidewalk grinder, trencher, generators
PUBLIC WORKS	01-350-5530	WORKERS COMPENSATION INSURANCE	17,279	18,135	20,954	14,576	20,100	20,100	20,000	(100)	(100)		Allocation of City's premiums
PUBLIC WORKS	01-350-5610	EQUIPMENT MAINTENANCE	3,045	2,046	1,088	2,071	4,500	5,000	5,000	500	-		Tools and lawnmower maintenance, aging equipment, replacement snowblower wear parts, stump grinder parts.
PUBLIC WORKS	01-350-5632	ICE CONTROL MAINTENANCE	73,374	56,257	47,376	40,599	64,000	80,000	80,000	16,000	-		Ice Control equipment \$10k, rock salt costs \$65k, Plow blades \$5k
PUBLIC WORKS	01-350-5634	STONE & CONCRETE	2,368	2,145	1,106	967	1,800	18,000	18,000	16,200	-		Sidewalk repair and replacement, curb failure, storm structure replacements, street culvert pipe, concrete, material, backfill gravel
PUBLIC WORKS	01-350-5635	STORM SEWER & PIPE	1,243	3,700	283	1,655	3,000	4,500	4,500	1,500	-		Storm sewer pipe and infrastructure maintenance
PUBLIC WORKS	01-350-5650	LANDSCAPE SUPPLIES	6,669	22,847	16,035	7,127	15,000	25,000	25,000	10,000	-		Continue Tree City USA, landscaping materials (trees-bushes-mulch-etc.), equipment, seasonal decorations
PUBLIC WORKS	01-350-5700	OFFICE SUPPLIES	708	1,326	2,050	1,207	1,500	1,500	1,500	-	-		General paper, files, supplies, coffee,
PUBLIC WORKS	01-350-5710	OPERATING SUPPLIES	20,580	28,079	22,446	16,948	20,000	24,000	24,000	4,000	-		All maintenance work required at City owned buildings (not Metra)

CITY OF PROSPECT HEIGHTS								Current Year	PROPOSED	25 budget		
FY24-25 Budget Detail		FY20-21	FY21-22	FY22-23	FY23-24	FY23-24	Current Year	PROPOSED	25 budget			
Fund	GL Acct #	Description	Actual	Actual	Actual	10 mos	FY23-24 Projected	FY23-24 Budget	FY24-25 Budget	vs 24 projected	24 budget vs 25 budget	Comments
POLICE	01-360-5330	TRAINING	14,546	14,260	15,143	12,308	20,000	26,000	23,000	3,000	(3,000)	Mileage reimbursement \$1000, ET and other specialty training \$4600, NEMRT Membership \$2790, NEMRT Training \$2,185, reimburse meals \$400, Management and Supervisor Courses \$1250, NWPA \$1000, Captains \$480, North Sub Chiefs \$480, \$3000 ISP academy x 1 recruits, refreshments for in service training \$440 (Up \$200), Rotary Meetings \$960, NWCDS training liaison meetings \$450, ILEAS Conference \$650, Law Institute \$2700, North Western Staff & Command-\$4,700 (We sent 1 to the Academy for 2023-2024, I budgeted for 2)
POLICE	01-360-5340	TUITION REIMBURSEMENT	10,480	-	-	11,795	12,000	13,500	14,000	2,000	500	Reimb \$1500/class - Social Worker- Master's Degree includes books. Rosangela will complete her Master's Degree in May 2025.
POLICE	01-360-5410	UTILITIES	3,502	5,731	8,952	11,526	12,000	7,500	15,000	3,000	7,500	Consistent with prior year
POLICE	01-360-5500	LIABILITY INSURANCE PREMIUM	43,747	52,815	64,981	70,493	72,700	72,700	79,800	7,100	7,100	Allocation of City's annual premium
POLICE	01-360-5510	RENTAL EQUIPMENT	416	372	654	654	654	654	654	-	-	Postage Meter, rate will not increase until December 2025.
POLICE	01-360-5530	WORKERS COMPENSATION INSURANCE	117,083	121,232	139,691	97,171	134,300	134,300	133,300	(1,000)	(1,000)	Allocation of City's annual premium
POLICE	01-360-5610	EQUIPMENT MAINTENANCE	18,478	16,895	10,415	4,066	5,600	10,000	5,600	-	(4,400)	Software)-\$1,100. FY23-34&FY24-25 reflects a \$5,473.44 CREDIT.
POLICE	01-360-5611	RADIO MAINTENANCE	638	63	250	70	70	1,000	1,500	1,430	500	Batteries will need to be replaced FY24-25.
POLICE	01-360-5700	OFFICE SUPPLIES	5,016	5,638	5,654	3,165	4,500	6,000	5,200	700	(800)	General office supplies and copier paper. Records has been streamlined to use less paper and case jackets.
POLICE	01-360-5710	OPERATING SUPPLIES	3,153	8,122	9,420	7,427	7,500	9,000	8,000	500	(1,000)	Crown Trophy (Awards), Suburban Accent, Crime Prevention SWAG, Food for Graduations, retirements and birthdays, Fire and Police commission meetings. Illinois Tollway. FY23-24 & 24&25, PD did not use Crown Trophy as much, less money used for birthdays/meetings and retirement functions.
POLICE	01-360-5740	RANGE SUPPLIES	8,982	9,804	10,061	10,797	12,000	10,000	10,000	(2,000)	-	Duty and Training ammunition, weapons cleaning supplies and targtes, cleaning costs for the PHPD range.
POLICE	01-360-5741	CLOTHING	19,028	25,195	28,234	19,803	25,000	26,000	26,000	1,000	-	28 officers at \$600, \$2000 misc (replacement and patches) \$3000 per new officer, uniform for promotions, and \$500 for volunteers
POLICE	01-360-5751	GASOLINE	36,323	53,298	61,223	46,038	58,000	58,000	58,000	-	-	Per Director Mark Roscoe, expect continued fluctuation during FY2024-2025.
POLICE	01-360-5820	PUBLICATIONS	401	255	-	-	200	200	200	-	-	\$200 per year for the Journal Paper.
POLICE	01-360-7022	POLICE - SMALL EQUIPMENT	19,285	20,515	19,194	13,316	15,000	17,000	36,000	21,000	19,000	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, 8 desktops, 12 monitors, 4 ballistic vests
POLICE	01-365-5981	DUI EXPENSE	6,193	1,392	5,792	1,715	1,800	12,000	5,000	3,200	(7,000)	Costs for breathalyzer, tanks, paper rolls, Drug Recognition Expert Traing and DUI/field sobriety training.
POLICE	01-365-5982	NARCOTICS EXPENSE	-	3,675	300	500	750	1,000	-	(750)	(1,000)	
POLICE	01-365-5983	SEIZED ASSET - EXPENSE	5,207	2,257	943	-	-	2,500	-	-	(2,500)	
	DEPT 360/65	TOTAL PUBLIC SAFETY	4,943,190	5,136,655	5,002,665	4,182,876	4,819,707	5,140,022	5,758,601	938,894	618,579	
REIMB EXP	01-370-4101	RETIREE HEALTH INSURANCE EXPENSE	51,133	93,389	122,932	88,834	115,000	132,915	103,000	(12,000)	(29,915)	Based on current health insurance premiums for retirees -100% reimbursed by retiree
REIMB EXP	01-370-5102	GRANT WRITER	21,000	21,000	15,000	18,000	18,000	18,000	18,000	-	-	
REIMB EXP	01-370-5751	GASOLINE	6,123	9,249	8,521	4,425	5,000	6,000	6,000	1,000	-	Fire dept reimbursement is approximately \$1500 per qtr
MISC	01-380-5975	SALES TAX REBATE	211,951	241,152	209,529	148,698	215,000	215,000	215,000	-	-	Estimate based on active incentive agreements
MISC	01-380-5999	MISCELLANEOUS EXPENSE	-	500	-	178	500	500	500	-	-	
TRANSFERS	01-600-8090	INTERFUND TRANSFER OUT	55,000	105,000	1,312,000	834,000	8,712,000	1,112,000	1,115,000	(7,597,000)	3,000	General Fund xfers - Parking Fund operations (\$115k), Capital Improvements (\$1MM)
	GENERAL	TOTAL OTHER	531,533	659,694	1,867,809	1,296,109	9,270,359	1,701,204	1,457,500	(7,795,584)	(243,704)	
	GENERAL	FUND 01 EXPENSES	8,330,363	8,781,880	9,764,950	7,934,201	17,140,748	10,059,802	10,649,912	(6,473,561)	590,110	
	GENERAL	FUND 01 NET	2,220,433	2,086,502	2,881,944	1,450,493	(5,647,291)	498,646	245,241	5,875,257	(253,405)	

CITY OF PROSPECT HEIGHTS								Current Year	PROPOSED	25 budget		
FY24-25 Budget Detail		FY20-21	FY21-22	FY22-23	FY23-24	FY23-24	FY23-24	FY23-24	FY24-25	vs	24 budget	
Fund	GL Acct #	Actual	Actual	Actual	10 mos	Projected	Budget	Budget	Budget	24 projected	vs 25 budget	Comments
FUND 11 - MOTOR FUEL TAX FUND												
MFT	11-100-3801	INTEREST INCOME - IL FUNDS	4,733	3,906	142,920	245,980	275,000	50,000	200,000	(75,000)	150,000	Conservative estimate based on current market fluctuations
MFT	11-110-3120	MOTOR FUEL TAX	543,857	648,041	658,148	594,980	625,000	625,000	625,000	-	-	Based on IML forecast and historical data
	MFT	FUND 11 REVENUE	1,084,257	1,009,058	979,623	840,960	900,000	675,000	825,000	(75,000)		
MFT	11-300-5100	PROFESSIONAL SERVICES	-	-	-	-	-	-	-	-	-	
MFT	11-300-5430	BANK FEES	-	-	-	-	-	-	-	-	-	
MFT	11-300-7020	EQUIPMENT	-	-	-	-	-	-	-	-	-	
MFT	11-500-7050	ROAD CONSTRUCTION	-	-	-	-	-	439,000	-	-	-	
MFT	11-500-7051	SIDEWALKS	-	194,986	-	-	-	-	-	-	-	
MFT	11-500-7062	STORMWATER IMPROVEMENTS	-	-	-	-	-	-	339,000	339,000	-	Per CIP Plan, includes Construction Engineering/Construction - Willow Road project
MFT	11-600-8090	INTERFUND TRANSFER OUT	-	124,922	-	-	-	-	-	-	-	
	MFT	FUND 11 EXPENSES	-	319,909	-	-	-	439,000	339,000	339,000	339,000	
	MFT	FUND 11 NET	1,084,257	689,149	979,623	840,960	900,000	236,000	486,000	(414,000)		
FUND 13 - TOURISM FUND												
Tourism	13-100-3020	HOTEL TAXES	171,901	433,315	620,280	572,707	671,000	671,000	750,000	79,000	79,000	Based on increased utilization of capacity and OTC/STORMS performance
Tourism	13-100-3800	INTEREST INCOME	7	5	413	620	750	200	500	(250)	300	
Tourism	13-100-3899	MISCELLANEOUS INCOME	-	-	7,484	-	-	-	-	-	-	
	Tourism	FUND 13 REVENUE	171,908	433,320	628,177	573,328	671,750	671,200	750,500	78,750		
Tourism	13-300-5101	AUDIT	1,129	1	828	1,049	1,200	1,000	1,200	-	200	Allocation of the City's annual audit fees
Tourism	13-300-5102	FINANCIAL SERVICES	6,731	6,524	7,002	5,357	7,300	7,300	12,000	4,700	4,700	Allocation of City's Financial Services costs
Tourism	13-300-5108	BEAUTIFICATION	19,602	19,994	34,957	63,997	80,000	82,700	81,000	1,000	(1,700)	Required regular maintenance - water/power plus discretionary spending
Tourism	13-300-5310	MEMBERSHIPS	28,644	28,644	38,192	47,741	47,741	47,740	50,000	2,259	2,259	Membership dues for Chicago North Shore CVB
Tourism	13-300-5401	SERVICE CHARGE - GENERAL FUND	60,000	60,000	60,000	47,250	63,000	63,000	66,150	3,150	3,150	5% increase in FY25, no increase previous 3 years
Tourism	13-300-5430	BANK CHARGES	-	50	460	-	-	500	500	500	-	
Tourism	13-300-5920	GRANT - HOTELS	-	-	53,352	65,738	150,000	234,300	229,300	79,300	(5,000)	Based on FY23-24 projected receipts and FY24-25 projected expenses
Tourism	13-500-7020	IMPROVEMENTS	-	-	-	-	-	-	71,000	71,000	71,000	Per CIP Plan, includes Street Lighting, City Monument Sign and Camera Program
Tourism	13-600-8090	INTERFUND TRANSFER OUT	168,700	3,400	102,600	175,725	234,300	234,300	229,300	(5,000)	(5,000)	City reimbursed for Police Services (limited to 42.5% net revenue per ordinance)
	Tourism	FUND 13 EXPENSES	284,806	118,613	297,636	407,224	583,541	670,840	740,450	156,909		
	Tourism	FUND 13 NET	(112,898)	314,707	330,541	166,103	88,209	360	10,050	(78,159)		
FUND 16 - DEA FUND												
DEA	16-100-3551	POLICE REVENUE-TASK FORCE	-	129,511	154,743	245,076	250,000	-	-	(250,000)	-	No budgeted revenue per State of Illinois guidelines
DEA	16-100-3800	INTEREST INCOME	131	83	525	8,378	9,000	400	400	(8,600)	-	Conservative estimate based on current market fluctuations
	DEA	FUND 16 REVENUE	131	129,594	155,268	253,454	259,000	400	400	(258,600)		
DEA	16-300-4011	OVERTIME-SWORN SERVICES	15,834	21,823	23,879	19,349	20,000	20,000	23,000	3,000	3,000	Summer Time plain clothes gang supression details/DEA, Detective O'Connor Overtime
DEA	16-300-5100	PROFESSIONAL SERVICES	-	-	7,002	5,357	5,375	9,970	29,900	24,525	19,930	Allocated cost for audit/finance (\$13k), The Children's Advocacy Center-\$3,000 (Forensic Juvenile Interview) and annual cost of body worn cameras
DEA	16-300-5310	MEMBERSHIP	1,758	1,811	2,261	2,419	2,500	4,000	2,500	-	(1,500)	Leads on Ilne/Investigative software-\$2,500
DEA	16-300-5330	TRAINING	912	-	5,768	5,834	6,000	6,000	6,000	-	-	Mandated training/overtime rate plus equipment
DEA	16-300-5610	EQUIPMENT MAINTENANCE	18,665	16,764	7,615	28,694	30,000	30,000	10,000	(20,000)	(20,000)	FY 24-25 Flock Cameras- (East Side License Plate Readers) \$4,000-Maintenance for East
DEA	16-300-5710	OPERATING SUPPLIES	999	3,846	2,990	9,749	9,749	6,000	4,000	(5,749)	(2,000)	SIMS Rapid Deployment mandated training supplies
DEA	16-300-5720	POLICE- SMALL EQUIPMENT	-	519	3,933	-	-	4,000	43,000	43,000	39,000	(Corporal Loehrer) includes a new ballistic vest, 13 body worn cameras per State mandate (\$20k)
DEA	16-500-7020	POLICE - EQUIPMENT - CAPITAL	56,183	59,691	79,051	83,637	83,637	180,000	105,000	21,363	(75,000)	FY 24-25, New Furniture throughout the PD, includes separating Patrol and the Detective Division. Professional paint job. Furniture and painting last updated in 2012
	DEA	FUND 16 EXPENSES	94,352	104,454	132,498	155,038	157,261	259,970	223,400	66,139		
	DEA	FUND 16 NET	(94,221)	25,140	22,771	98,415	101,739	(259,570)	(223,000)	(324,739)		

CITY OF PROSPECT HEIGHTS												
FY24-25 Budget Detail												
Fund	GL Acct #	Description	FY20-21 Actual	FY21-22 Actual	FY22-23 Actual	FY23-24 10 mos	FY23-24 Projected	Current Year FY23-24 Budget	PROPOSED FY24-25 Budget	25 budget vs 24 projected	24 budget vs 25 budget	Comments
FUND 17 - SOLID WASTE FUND												
Solid Waste	17-100-3355	SOLID WASTE FEES	470,159	466,587	465,207	389,199	541,000	541,000	624,000	83,000	83,000	includes \$1 incr per unit in fy24 for capital and \$.75 per unit in fy25 for increasing costs due to inflation
	Solid Waste	FUND 17 REVENUE	470,172	466,587	465,207	389,199	541,000	541,000	624,000	83,000		
Solid Waste	17-300-5401	SERVICE CHARGE - GENERAL FUND	100,000	100,000	100,000	75,000	100,000	100,000	105,000	5,000	5,000	5% increase in FY25, no increase previous 3 years
Solid Waste	17-300-5420	SWANCC CHARGES	329,036	328,480	366,345	318,930	392,070	392,070	404,800	12,730	12,730	Includes monthly rate of \$33,731 plus estimated 2024 true-up charges
Solid Waste	17-600-8090	INTERFUND TRANSFER OUT	-	85,000	75,000	30,000	40,000	40,000	110,000	70,000	70,000	Solid Waste Fund transfer for Capital Improvements
	Solid Waste	FUND 17 EXPENSES	429,036	513,730	541,345	423,930	532,070	532,070	619,800	87,730		
	Solid Waste	FUND 17 NET	41,135	(47,143)	(76,138)	(34,731)	8,930	8,930	4,200	(4,730)		
											31,105	
											33,731	
											2,626	
FUND 21 - SSA #1 FUND												
SSA #1	21-100-3000	REAL ESTATE TAXES	-	-	-	-	13,345	-	-	(13,345)		8%
SSA #1	21-100-3800	INTEREST INCOME	2	2	9	9	9	-	-	(9)		
	21-200-3990	TRANSFER IN	-	-	-	-	94,696	-	-	(94,696)		
	SSA #1	FUND 21 REVENUE	2	2	9	9	108,050	-	-	(108,050)		
SSA #1	21-300-5100	PROFESSIONAL SERVICES	-	-	-	-	-	-	-	-		
SSA #1	21-300-8090	INTERFUND TRANSFER OUT	-	-	-	-	-	-	-	-		
	SSA #1	FUND 21 EXPENSES	-	-	-	-	-	-	-	-		
	SSA #1	FUND 21 NET	2	2	9	9	108,050	-	-	(108,050)		
FUND 22 - SSA #2 FUND												
SSA #2	22-100-3000	REAL ESTATE TAXES	-	-	-	-	-	-	-	-		
SSA #2	22-100-3800	INTEREST INCOME	10	10	41	39	50	-	-	(50)		
	SSA #2	FUND 22 REVENUE	10	10	41	39	50	-	-	(50)		
SSA #2	22-300-5100	PROFESSIONAL SERVICES	-	-	-	-	-	10,000	10,000	10,000		Conservative estimate for preliminary work re: future improvements
	SSA #2	FUND 22 EXPENSES	-	-	-	-	-	10,000	10,000	10,000		
	SSA #2	FUND 22 NET	10	10	41	39	50	(10,000)	(10,000)	(10,050)		
FUND 23 - SSA #3 FUND												
SSA #3	23-100-3000	REAL ESTATE TAXES	-	-	-	-	-	-	-	-		
SSA #3	23-100-3800	INTEREST INCOME	68	68	388	134	150	-	-	(150)		
	SSA #3	FUND 23 REVENUE	68	68	388	134	150	-	-	(150)		
SSA #3	23-300-5100	PROFESSIONAL SERVICES	-	-	-	-	-	10,000	10,000	10,000		Conservative estimate for preliminary work re: future improvements
	SSA #3	FUND 23 EXPENSES	-	-	-	-	-	10,000	10,000	10,000		
	SSA #3	FUND 23 NET	68	68	388	134	150	(10,000)	(10,000)	(10,150)		
FUND 24 - SSA #4 FUND												
SSA #4	24-100-3000	REAL ESTATE TAXES	-	-	-	-	-	-	-	-		
SSA #4	24-100-3800	INTEREST INCOME	9	9	35	34	40	-	-	(40)		
	SSA #4	FUND 24 REVENUE	9	9	35	34	40	-	-	(40)		
SSA #4	24-300-5100	PROFESSIONAL SERVICES	-	-	-	-	-	10,000	10,000	10,000		
	SSA #4	FUND 24 EXPENSES	-	-	-	-	-	10,000	10,000	10,000		
	SSA #4	FUND 24 NET	9	9	35	34	40	(10,000)	(10,000)	(10,040)		

CITY OF PROSPECT HEIGHTS												
FY24-25 Budget Detail												
Fund	GL Acct #	Description	FY20-21 Actual	FY21-22 Actual	FY22-23 Actual	FY23-24 10 mos	FY23-24 Projected	Current Year FY23-24 Budget	PROPOSED FY24-25 Budget	25 budget vs 24 projected	24 budget vs 25 budget	Comments
FUND 25 - SSA #5 FUND												
SSA #5	25-100-3000	REAL ESTATE TAXES	26,972	27,019	26,913	17,293	30,000	31,390	33,550	3,550	2,160	Per 2023 tax levy request
SSA #5	25-100-3800	INTEREST INCOME	28	30	160	179	200	100		(200)	(100)	
	SSA #5	FUND 25 REVENUE	27,001	27,048	27,072	17,473	30,200	31,490	33,550	3,350		
SSA #5	25-300-5050	SYSTEM MAINTENANCE	12,136	4,437	16,816	1,363	2,000	10,000	10,000	8,000	-	Area structure repairs
SSA #5	25-300-5100	PROFESSIONAL SERVICES	8,426	10,500	1,895	-	-	5,000	5,000	5,000	-	Contracted pump maintenance, structure replacements and rehab
SSA #5	25-300-5500	LIABILITY INSURANCE	875	2,263	4,332	4,700	5,000	4,800	5,300	300	500	Allocation of City's annual premium
SSA #5	25-300-7053	DRAINAGE IMPROVEMENTS	-	-	-	-	-	-	-	-	-	Eastside Stormwater Improvement to begin in FY26 per City Capital Improvement Plan
	SSA #5	FUND 25 EXPENSES	21,437	17,200	23,043	6,063	7,000	19,800	20,300	13,300		
	SSA #5	FUND 25 NET	5,564	9,848	4,029	11,410	23,200	11,690	13,250	(9,950)		
FUND 28 - SSA #8 FUND												
SSA #8	28-100-3000	REAL ESTATE TAXES	156,626	117,071	128,188	96,577	161,150	161,150	171,500	10,350	10,350	Per 2023 tax levy request
SSA #8	28-100-3800	INTEREST INCOME	103	181	1,095	315	500	800	500	-	-	
	SSA #8	FUND 28 REVENUE	156,729	117,252	129,283	96,892	161,650	161,950	172,000	10,350		
SSA #8	28-300-5100	PROFESSIONAL SERVICES	10,592	3,327	7,206	38,345	40,000	12,000	12,000	(28,000)	-	Annual pump meg testing (\$3k), generator test, repairs (\$4k), crane rental and wall rep
SSA #8	28-300-5500	LIABILITY INSURANCE	875	2,263	4,332	4,700	5,000	4,800	5,300	300	500	
SSA #8	28-300-5710	OPERATING SUPPLIES	94	99	127	-	-	1,000	1,000	1,000	-	Generator Cord Set, Wear parts, gauge replacement, sluice gate ramp
SSA #8	28-300-7020	EQUIPMENT	-	-	1,259	670	1,000	5,000	5,000	4,000	-	Wear parts, gauge replacement, sluice gate ramp
	SSA #8	FUND 28 EXPENSE	11,561	5,689	12,924	43,715	46,000	22,800	23,300	(22,700)		
	SSA #8	FUND 28 NET	145,168	111,564	116,359	53,177	115,650	139,150	148,700	33,050		
FUND 30 - CAPITAL PROJECTS FUND												
Capital	30-115-3200	GRANT REVENUE	-	1,523,741	1,686,588	347,945	347,945	3,882,588	5,409,538	5,061,594	1,526,950	Second and final installment for ARPA capital projects funding in FY24
Capital	30-200-3990	INTERFUND TRANSFER IN	-	209,922	1,275,000	780,000	6,540,000	1,040,000	1,110,000	(5,430,000)	70,000	Solid Waste Fund (\$110k) and General Fund (\$1MM) for capital improvements
	CIP	FUND 30 REVENUE	-	1,733,663	2,961,588	1,127,945	6,887,945	4,922,588	6,519,538	(368,407)		
Capital	30-550-7020	CITY IMPROVEMENTS/EQUIPMENT	-	41,673	7,863	247,210	300,000	6,500	156,000	(144,000)	149,500	
Capital	30-550-7050	STREET RESURFACING	62,550	387,054	122,713	-	-	75,000	20,000	20,000	(55,000)	
Capital	30-550-7060	SIDEWALKS	150,458	-	306,364	120,832	200,000	4,229,419	4,384,952	4,184,952	155,533	
Capital	30-550-7062	STORMWATER PROJECTS	-	-	-	2,475	100,000	581,000	1,735,200	1,635,200	1,154,200	
Capital	30-550-7063	DRAINAGE IMPROVEMENTS	47,082	14,403	394,107	186,204	250,000	1,791,200		(250,000)	(1,791,200)	
Capital	30-550-7064	DRAINAGE IMPR-WILLOW RD	18,440	8,354	106,774	65,850	100,000	-	-	(100,000)	-	
Capital	30-550-7065	DRAINAGE IMPR-ARLINGTON	849	86,763	3,889,716	356,792	500,000	-	-	(500,000)	-	
	Capital	FUND 30 EXPENSE	315,454	538,247	4,827,537	979,363	1,450,000	6,683,119	6,296,152	4,846,152		
	Capital	FUND 30 NET	(315,454)	1,195,417	(1,865,949)	148,582	5,437,945	(1,760,531)	223,386	(5,214,559)		
FUND 41 ROAD CONSTRUCTION DEBT FUND												
Road Debt	41-100-3000	REAL ESTATE TAXES	1,295,801	1,226,862	1,264,836	639,585	1,274,000	1,274,000	1,284,000	10,000	10,000	Per 2023 tax levy request
Road Debt	41-100-3800	INTEREST INCOME	274	237	1,086	633	800	500	500	(300)	-	
	Rd Constr Debt	FUND 41 REVENUE	1,296,075	1,227,099	1,265,922	640,218	1,274,800	1,274,500	1,284,500	9,700		
Road Debt	41-300-5101	AUDIT & ACCTG	2,645	1,362	-	-	3,000	3,000		(3,000)	(3,000)	
Road Debt	41-300-5430	BANK FEES	1,450	550	605	605	1,000	1,000		(1,000)	(1,000)	
Road Debt	41-400-6000	PRINCIPAL	1,080,000	990,000	1,030,000	1,085,000	1,085,000	1,085,000	1,140,000	55,000	55,000	Debt service requirement per repayment schedule
Road Debt	41-400-6010	INTEREST	229,359	261,117	224,483	184,983	184,983	184,983	143,033	(41,950)	(41,950)	Debt service requirement per repayment schedule
Road Debt	41-400-6120	BOND ISSUANCE COSTS	83,958	-	-	-	-	-	-	-	-	
Road Debt	41-400-6125	BOND PROCEEDS	(4,195,000)	-	-	-	-	-	-	-	-	
Road Debt	41-400-6126	BOND PROCEEDS DISCOUNT	0	-	-	-	-	-	-	-	-	
Road Debt	41-400-6127	BOND PROCEEDS PREMIUM	(689,654)	-	-	-	-	-	-	-	-	
Road Debt	41-400-6128	PAYMENT TO ESCROW AGENT	4,798,341	-	-	-	-	-	-	-	-	
	Rd Constr Debt	FUND 41 EXPENSES	1,311,099	1,253,029	1,255,088	1,270,588	1,273,983	1,273,983	1,283,033	9,051		
	Rd Constr Debt	FUND 41 NET	(15,024)	(25,931)	10,834	(630,369)	818	517	1,467	650		

CITY OF PROSPECT HEIGHTS												
FY24-25 Budget Detail												
Fund	GL Acct #	Description	FY20-21 Actual	FY21-22 Actual	FY22-23 Actual	FY23-24 10 mos	FY23-24 Projected	Current Year FY23-24 Budget	PROPOSED FY24-25 Budget	25 budget vs 24 projected	24 budget vs 25 budget	Comments
FUND 46 - SSA #6 DEBT FUND												
SSA6 Debt	46-100-3000	REAL ESTATE TAXES	221,120	230,598	224,047	103,027	218,733	218,733	219,000	267	267	Per 2023 tax levy request
SSA6 Debt	46-100-3800	INTEREST INCOME	33	33	211	204	300	-	500	200	500	
SSA6 Debt	46-160-3899	MISCELLANEOUS INCOME	-	-	-	-	-	-	-	-	-	
	SSA #6	FUND 46 REVENUE	221,153	230,631	224,258	103,231	219,033	218,733	219,500	467		
SSA6 Debt	46-300-5430	BANK FEES	550	550	605	1,155	1,200	-	1,200	-	1,200	
SSA6 Debt	46-400-6000	PRINCIPAL	160,000	170,000	175,000	180,000	180,000	180,000	185,000	5,000	5,000	Debt service requirement per repayment schedule
SSA6 Debt	46-400-6010	INTEREST	52,490	48,570	43,895	38,733	38,733	38,733	33,243	(5,490)	(5,490)	Debt service requirement per repayment schedule
	SSA #6	FUND 46 EXPENSES	213,040	219,120	219,500	219,888	219,933	218,733	219,443	(490)		
	SSA #6	FUND 46 NET	8,113	11,511	4,758	(116,656)	(900)	-	57	957		
FUND 51 - WATER FUND												
Water	51-100-3800	INTEREST INCOME	3,472	1,809	72,846	125,024	160,000	10,000	70,000	(90,000)	60,000	Projected conservatively based on current market conditions
Water	51-100-3880	WATER SALES	292,373	290,652	260,708	236,440	273,000	273,000	357,700	84,700	84,700	\$6.51/1000 gallons
Water	51-100-3881	WATER DELIVERY CHARGE	385,346	393,889	404,479	359,218	430,930	430,930	425,925	(5,005)	(5,005)	1090 customer meters x \$32.56/month
Water	51-100-3882	WATER INFRASTRUCTURE RESERVE	151,175	155,807	161,640	135,079	161,000	161,000	174,300	13,300	13,300	1090 customers x \$13.33/month
Water	51-100-3883	WATER DEBT RETIREMENT CHARGE	76,704	76,873	80,820	67,704	80,700	80,700	78,900	(1,800)	(1,800)	1090 customers x \$6.03/month
Water	51-100-3885	PENALTY	5,811	8,276	10,871	4,993	6,000	7,500	7,500	1,500	-	
	Water	FUND 51 REVENUE	914,881	927,306	991,379	928,458	1,111,630	963,130	1,114,325	2,695		
Water	51-300-4000	WAGES	83,683	71,138	83,215	69,459	79,830	79,830	79,800	(30)	(30)	1 fulltime employee and administrative time (increase of 2.75%)
Water	51-300-4010	OVERTIME	40	-	120	-	1,500	4,000	4,000	2,500	-	
Water	51-300-4100	HEALTH INSURANCE	28,537	35,691	38,377	34,546	36,300	36,300	28,500	(7,800)	(7,800)	Based on current premiums for Water department staff (1 FT, 1 PT)
Water	51-300-4110	LIFE INSURANCE	296	124	124	96	150	150	125	(25)	(25)	Based on current premiums for Water department staff (1 FT, 1 PT)
Water	51-300-4200	SOCIAL SECURITY	4,843	4,717	5,114	4,356	5,150	5,150	5,200	50	50	Based on budgeted wages at 6.2%
Water	51-300-4210	MEDICARE	1,133	1,103	1,196	1,019	1,200	1,200	1,200	-	-	Based on budgeted wages at 1.45%
Water	51-300-4220	IMRF	86,769	(16,644)	(13,330)	4,861	7,000	7,000	5,500	(1,500)	(1,500)	2024 rate 6.45%, estimate for 2025 6.77%
Water	51-300-5000	BUILDING MAINTENANCE	244	1,155	149	242	15,000	15,000	15,000	-	-	Add Insulation, HVAC repair, misc repairs and security system (\$10k)
Water	51-300-5050	SYSTEM MAINTENANCE	6,588	3,797	26,455	4,379	18,000	36,000	30,000	12,000	(6,000)	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	51-300-5100	PROFESSIONAL SERVICES	18,111	20,476	55,669	25,377	38,000	51,500	53,700	15,700	2,200	IT support \$12900 + \$3k IT upgrade, 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 IT computer support and Caselle upgrade
Water	51-300-5101	AUDIT	4,193	3,405	6,620	8,390	9,000	7,000	7,200	(1,800)	200	Allocation of City's cost for annual audit
Water	51-300-5102	FINANCIAL SERVICES	43,077	38,903	42,014	32,139	43,300	43,300	54,000	10,700	10,700	Allocation of City's annual cost for Financial Services
Water	51-300-5200	POSTAGE	-	2,500	1,325	4,593	5,000	6,000	6,500	1,500	500	
Water	51-300-5221	PRINTING	-	346	894	459	459	500	600	141	100	
Water	51-300-5310	MEMBERSHIPS	361	1,030	533	933	1,500	1,500	1,500	-	-	AWWA, IRWA, etc
Water	51-300-5330	TRAINING	483	10	3,199	996	4,500	4,500	4,500	-	-	Water operator training, continuing education and additional training for back-up ope
Water	51-300-5410	UTILITIES	14,908	20,184	18,166	12,116	18,000	18,000	20,000	2,000	2,000	Includes Constellation Energy, Nicor, ComEd and Verizon charges/ comcast data
Water	51-300-5412	WATER COST	254,758	271,865	252,445	254,306	368,500	312,000	380,000	11,500	68,000	
Water	51-300-5430	CREDIT CARD & BANK CHARGES	17,043	12,743	13,796	11,476	13,000	15,000	13,000	-	(2,000)	Includes credit card processing fees from Paymentech and Xpress Bill Pay for online credit card payments
Water	51-300-5500	LIABILITY INSURANCE	26,248	29,103	32,490	35,246	38,000	36,300	39,900	1,900	3,600	Allocation of the City's annual premium
Water	51-300-5530	WORKERS COMPENSATION INSURANCE	3,007	3,673	4,365	3,037	4,200	4,200	4,200	-	-	Allocation of the City's annual premium
Water	51-300-5634	STONE AND CONCRETE	390	-	6,980	-	-	4,000	4,000	4,000	-	Backfill and restoral of main breaks / concrete replacement
Water	51-300-5661	METERS	1,623	-	4,342	2,835	5,000	35,000	5,000	-	(30,000)	Replace defective water meters 8 x \$350 and 2 x \$400 - 5yr full program
Water	51-300-5750	CHEMICALS	746	-	139	-	300	500	500	200	-	Chlorine / Misc
Water	51-300-5751	GASOLINE	782	1,628	1,822	1,295	2,000	1,800	2,000	-	200	Annual gasoline provision (150 month avg)
Water	51-400-6000	PRINCIPAL	-	-	-	70,000	70,000	70,000	75,000	5,000	5,000	Principal payment on outstanding debt - final payment due in 2025
Water	51-400-6010	INTEREST	15,373	14,595	7,551	7,400	7,400	7,400	3,900	(3,500)	(3,500)	Interest payment on outstanding debt - final payment due in 2025
Water	51-500-7020	EQUIPMENT & IMPROVEMENTS	-	-	-	-	-	55,000	180,000	180,000	125,000	Per CIP Plan includes Water Resvoir Rehabilitation and Well House Parking Lot Replacement plus 50% utility truck
Water	51-600-8000	DEPRECIATION	120,331	120,331	120,331	90,750	121,000	121,000	124,300	3,300	3,300	Annual depreciation provision
	Water	FUND 51 EXPENSES	733,566	643,873	714,101	680,306	913,289	979,130	1,149,125	235,836		
	Water	FUND 51 NET	181,316	283,434	277,278	248,152	198,341	(16,000)	(34,800)	(233,141)		

CITY OF PROSPECT HEIGHTS								Current Year	PROPOSED	25 budget		
FY24-25 Budget Detail			FY20-21	FY21-22	FY22-23	FY23-24	FY23-24	FY23-24	FY24-25	vs	24 budget	
Fund	GL Acct #	Description	Actual	Actual	Actual	10 mos	Projected	Budget	Budget	24 projected	vs 25 budget	Comments
FUND 52 - PARKING FUND												
Parking	52-100-3330	PARKING FEES	106	5,278	12,274	13,221	13,500	8,000	14,000	500	6,000	
Parking	52-200-3990	INTERFUND TRANSFER IN	55,000	105,000	112,000	84,000	112,000	112,000	115,000	3,000	3,000	Transfer in from General Fund for current year operations
	Parking	FUND 52 REVENUE	55,106	110,278	124,274	97,221	125,500	120,000	129,000	3,500		
Parking	52-300-4001	ALLOCATED WAGES & BENEFITS	45,000	45,000	46,300	34,725	46,300	46,300	48,615	2,315	2,315	
Parking	52-300-5000	BUILDING MAINTENANCE	-	-	-	-	-	-	7,000	7,000	7,000	Interior and exterior building repairs
Parking	52-300-5100	PROFESSIONAL SERVICES	4,350	81	728	150	600	3,000	2,000	1,400	(1,000)	Fire alarm test/repair, hvac work, contracted out services
Parking	52-300-5410	UTILITIES	6,339	5,560	6,895	5,007	7,500	7,500	7,500	-	-	Includes Constellation Energy and Nicor charges for PW facilities
Parking	52-300-5511	FACILITY RENT	18,000	18,450	20,340	-	23,550	23,550	25,000	1,450	1,450	
Parking	52-300-5632	ICE CONTROL MAINTENANCE	-	900	1,808	475	1,000	2,000	2,000	1,000	-	Parking lot salt and bag salt for sidewalks and stairways and snow blower parts.
Parking	52-300-5710	OPERATING SUPPLIES	360	250	707	78	500	1,000	500	-	(500)	Paper towels, toilet paper, cleaning supplies, sign repair/replacement, plumbing parts, light bulbs
Parking	52-600-8000	DEPRECIATION	32,136	32,136	32,136	27,000	36,000	36,000	36,000	-	-	Annual depreciation provision
	Parking	FUND 52 EXPENSES	114,995	107,769	108,914	67,435	115,450	119,350	128,615	13,165		
	Parking	FUND 52 NET	(59,889)	2,509	15,360	29,786	10,050	650	385	(9,665)		
FUND 53 - SEWER FUND												
Sewer	53-100-3800	INTEREST INCOME	795	572	-	28,585	30,000	1,000	12,000	(18,000)	11,000	Conservative estimate based on current market fluctuations
Sewer	53-100-3801	INTEREST INCOME-PMA	274	708	7,973	26,252	30,000	5,000	12,000	(18,000)	7,000	
Sewer	53-100-3884	SANITARY SEWER CHARGES	813,034	827,011	810,151	614,047	800,000	800,000	810,000	10,000	10,000	Estimated quarterly billings approx \$200k per qtr
Sewer	53-100-3885	PENALTY	7,088	7,648	8,676	7,495	8,000	6,000	6,000	(2,000)	-	
	Sewer	FUND 53 REVENUE	821,192	835,940	826,800	676,379	868,000	812,000	840,000	(28,000)		
Sewer	53-300-4000	WAGES	59,298	51,972	61,915	33,913	50,000	90,500	90,900	40,900	400	Includes one FT employee and 40% administrative staff
Sewer	53-300-4100	HEALTH INSURANCE	10,000	28,057	28,138	23,300	45,000	40,800	32,800	(12,200)	(8,000)	Based on current premiums for Sewer department staff (1 FT, 1 PT)
Sewer	53-300-4110	LIFE INSURANCE	150	127	-	-	-	150	125	125	(25)	Based on current premiums for Sewer department staff (1 FT, 1 PT)
Sewer	53-300-4200	SOCIAL SECURITY	3,929	3,683	4,310	2,101	3,500	5,550	5,600	2,100	50	Based on budgeted wages at 6.2%
Sewer	53-300-4210	MEDICARE	919	861	1,008	491	1,000	1,300	1,300	300	-	Based on budgeted wages at 1.45%
Sewer	53-300-4220	IMRF	15,009	(3,083)	(8,125)	819	7,500	7,500	6,600	(900)	(900)	2024 rate 6.45%, estimate for 2025 6.77%
Sewer	53-300-5050	SYSTEM MAINTENANCE	14,580	14,488	37,140	1,030	1,500	50,000	15,000	13,500	(35,000)	Ongoing maintenance work
Sewer	53-300-5100	PROFESSIONAL SERVICES	13,759	14,277	23,040	31,651	35,000	40,000	46,300	11,300	6,300	IT Support \$17,200 (including Caseslle upgrade) +\$3k IT upgrade + Consulting inspector (\$17k = \$9k+ per inspection fee) + Xpress Billpay, MWRD Infiltration and Inflow Compliance
Sewer	53-300-5101	AUDIT	4,193	10,215	6,620	8,390	8,500	7,000	7,200	(1,300)	200	Allocation of City's cost for annual audit
Sewer	53-300-5102	FINANCIAL SERVICES	43,077	82,382	88,229	67,493	90,000	90,000	109,200	19,200	19,200	Allocation of City cost for Financial Services
Sewer	53-300-5200	POSTAGE	3,949	8,908	7,350	5,058	7,500	7,500	7,000	(500)	(500)	
Sewer	53-300-5221	PRINTING	-	793	814	-	1,000	1,000	1,000	-	-	
Sewer	53-300-5330	TRAINING	-	-	-	160	160	2,000	1,000	840	(1,000)	
Sewer	53-300-5500	LIABILITY INSURANCE	52,496	53,898	54,150	58,744	60,500	60,500	66,500	6,000	6,000	Allocation of the City's workman's comp insurance premium
Sewer	53-300-5530	WORKER'S COMP INSURANCE	752	1,389	1,746	1,215	1,700	1,700	1,700	-	-	Allocation of the City's liability insurance premium
Sewer	53-500-7020	EQUIPMENT	-	-	-	-	20,000	38,900	40,000	20,000	1,100	50% Water/Sewer utility service truck \$80k
Sewer	53-500-7051	SYSTEM IMPROVEMENTS	1,986	4,204	18,542	227,501	285,000	407,800	327,800	42,800	(80,000)	Per CIP Plan, includes ongoing annual system improvements
	Sewer	FUND 53 EXPENSES	224,096	272,172	324,877	461,866	617,860	852,200	770,025	152,165		
	Sewer	FUND 53 NET	597,095	563,769	501,923	214,513	250,140	(40,200)	69,975	(180,165)		
FUND 71 - POLICE PENSION FUND												
Pension	71-100-3000	REAL ESTATE TAXES	338,131	432,485	412,455	227,614	450,000	450,000	480,000	30,000	30,000	Per approved 2023 Police Pension tax levy
Pension	71-100-3800	INTEREST INCOME	284,622	684,502	197,816	105,945	125,000	100,000	100,000	(25,000)	-	Conservative estimate based on current market fluctuations
Pension	71-100-3801	NET APPRECIATION - FV INV	4,681,369	(1,781,547)	46,272	1,504,475	1,600,000	350,000	350,000	(1,250,000)	-	Conservative estimate based on current market fluctuations
Pension	71-100-3860	CITY CONTRIBUTION	658,882	716,354	343,250	540,000	2,840,000	600,000	1,145,822	(1,694,178)	545,822	City Contribution
Pension	71-100-3861	EMPLOYEE CONTRIBUTION	215,081	218,155	237,052	166,378	249,567	240,063	254,054	4,487	13,991	Estimated contributions from active employees
Pension	71-100-3899	MISCELLANEOUS INCOME	-	-	-	-	-	-	-	-	-	
	Police Pension	FUND 71 REVENUE	6,178,085	269,949	1,236,845	2,544,411	5,264,567	1,740,063	2,329,876	(2,934,691)		
Pension	71-300-4232	DISABILITY BENEFITS	131,779	131,779	131,779	87,853	131,800	135,733	135,733	3,933	-	Projected costs for FY25 disability pensions
Pension	71-300-4233	PENSION PAYMENTS	1,034,909	1,173,743	1,349,135	926,434	1,390,000	1,371,338	1,426,317	36,317	54,979	Projected costs for FY25 regular pension payments
Pension	71-300-5102	ADMINISTRATION	39,645	32,337	40,472	33,269	50,000	50,000	50,000	-	-	Includes professional services, filing and conference fees
Pension	71-300-5107	INVESTMENT EXPENSE	40,282	49,323	29,280	8,395	13,000	25,000	15,000	2,000	(10,000)	Annual cost for pension fund investment advisors
	Police Pension	FUND 71 EXPENSES	1,246,615	1,387,182	1,550,667	1,055,951	1,584,800	1,582,071	1,627,050	42,250		
	Police Pension	FUND 71 NET	4,931,470	(1,117,233)	(313,821)	1,488,460	3,679,767	157,992	702,826	(2,976,941)		
TOTAL - ALL FUNDS			8,617,153	4,103,333	2,889,985	3,968,512	5,274,888	(1,052,366)	1,617,737	(3,674,426)		