

CITY OF PROSPECT HEIGHTS		5/1/23	5/1/24		5/1/24	5/1/25	
FY25-26 Budget		4/30/24	2/28/25		4/30/25	4/30/26	
GL ACCT #	Description	FY23 Actual	FY25 11 mos	FY25 ytd est	FY25 budget	FY26 proposed	Comments
01-105-3000	PROPERTY TAX	450,452	445,000	449,563	-	496,750	Per 2024 tax levy for Police Pension
01-105-3005	USE TAX	610,706	412,516	550,000	627,000	400,000	Illinois Municipal League (IML) estimate -45.6% for FY26
01-105-3006	NON-HOME RULE SALES TAX	559,393	415,456	500,000	520,000	850,000	Based on historical data and rate increase of 1/2%
01-105-3010	UTILITY - ELECTRIC	360,487	267,503	322,000	340,000	340,000	Based on historical data and recent trends
01-105-3011	UTILITY - NATURAL GAS	216,491	124,411	186,616	175,000	185,000	Based on historical data and recent trends
01-105-3012	UTILITY- TELEPHONE	133,255	171,131	195,000	120,000	120,000	Based on historical data, rec'd \$86k in Dec (one-time receipt)
01-105-3030	ROAD & BRIDGE TAXES	29,431	12,965	19,447	25,000	20,000	
01-105-3040	RENTAL CAR TAXES	29,243	24,125	36,188	22,500	30,000	
01-105-3050	PLACES FOR EATING TAX	406,661	340,258	400,000	350,000	400,000	Based on historical data and recent trends
01-105-3060	HANDLE TAX - OTB	187,735	124,381	170,000	185,000	180,000	Based on historical data and recent trends
01-105-3064	CANNABIS TAX	273,290	186,949	240,000	364,500	240,000	Illinois Municipal League (IML) estimate +5.1 % for FY26 and current year estimates
01-105-3065	VIDEO GAMING TAX	317,917	273,888	300,000	320,000	320,000	Based on historical data and recent trends
01-105-3066	PULL TAB AND CHARITABLE GAMING	4,472	4,233	5,000	5,000	5,000	Annual distribution for gaming and pull tab tax
01-110-3100	INCOME TAXES	2,628,929	2,115,764	2,350,000	2,350,000	2,450,000	IML estimate 3.2% for FY26
01-110-3101	PERSONAL PROPERTY REPLACEMENT TAX	12,899	6,795	9,500	12,000	8,000	IML estimate -6.7% for FY26
01-110-3110	SALES TAXES	1,855,216	1,364,176	1,650,000	1,650,000	1,750,000	
01-110-3111	GLENVIEW SHARED REVENUE	383,119	24,917	280,000	280,000	280,000	Based on Revenue Sharing agreement with Vlg of Glenview \$280k annually 2025 and beyond
01-110-3113	AIRPORT SHARING REVENUE	54,817	54,817	60,000	-	60,000	
01-115-3200	GRANT REVENUE	-	40,504	40,504	-	-	
01-115-3211	GRANT REVENUE - DCEO	-	-	-	-	-	
01-115-3215	GRANT-IPFR SAFETY GRANT	14,472	8,448	8,448	7,953	7,500	IL Public Risk Fund grant - Police (\$3k), PW (\$2.5k) and Building (\$2.5k)
01-115-3246	GRANT-POLICE EQUIPMENT	3,000	2,138	2,138	2,400	2,500	Bullet Proof Vest reimbursement - \$440 x 5
01-120-3300	VEHICLE STICKERS	756,856	237,780	700,000	700,000	700,000	Increased compliance, consistent with prior years
01-120-3310	VEH. STICKERS SENIORS	36,965	17,611	35,000	35,000	35,000	
01-120-3320	VEH. STICKERS LATE FEES	64,000	39,619	39,619	35,000	35,000	Planned decrease due to increase in compliance
01-120-3321	VEH. STICKERS TRANSFERS	90	175	200	200	200	
01-120-3342	LICENSES - ANIMALS	11,147	3,881	10,000	10,000	10,000	
01-120-3343	LICENSES - LIQUOR	84,500	8,993	100,000	100,000	100,000	Consistent with prior years
01-120-3344	LICENSES - BUSINESS	56,108	8,356	40,000	40,000	40,000	

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01-120-3345	LICENSES - FOOD HANDLERS	297	4,453	10,000	10,000	10,000	New account for business licenses for establishments considered food handlers
01-120-3346	LICENSES - CONTRACTORS	39,900	37,200	40,000	35,000	35,000	
01-120-3348	LICENSE - AGREEMENTS	43,357	37,895	48,000	40,000	45,000	Rand Road Corridor rental businesses (2) - 1.5% of monthly rentals
01-125-3350	CABLE FRANCHISE FEES	171,986	152,308	160,000	155,000	160,000	Based on historical data and recent trends
01-125-3351	CABLE FRANCHISE FEES-PEG FEES	14,684	11,501	15,000	15,000	15,000	
01-125-3355	SOLID WASTE FRANCHISE FEES	108,200	75,561	112,000	112,000	112,000	Includes franchise and commercial fees of approx \$9k per month
01-125-3360	NATURAL GAS FRANCHISE FEES	35,146	32,678	32,678	32,000	32,000	
01-130-3400	BUILDING PERMITS	311,221	303,487	320,000	240,000	320,000	Flat budget. No major projects in pipeline.
01-130-3402	PUBLIC HEARING FEES	2,650	1,975	2,500	3,000	3,000	Projecting similar applications in FY26
01-130-3403	INSPECTIONS - ELEVATORS	1,100	1,900	5,200	4,900	4,900	49 elevators x \$100 = \$4,900
01-130-3404	INSPECTIONS - BLDGS (Cert of Occ)	3,950	2,850	2,850			do not use s/b bldg permits 3400
01-130-3405	HEALTH INSPECTION FEES		700	700			do not use s/b 3406
01-130-3406	INSPECTIONS - COMMERCIAL	1,458	20	16,000	16,000	16,000	FY25 245 bus. x \$50 projected. FY24 reduction due to fire (12) and closings (8).
01-130-3407	ENGINEERING PERMIT FEES	8,631	21,128	21,128	10,000	12,500	Misc engineering permit/review/insp, fees to remain flat.
01-130-3408	VACANT FORECLOSURE REGISTRAT	3,600	2,701	3,300	6,500	3,300	FY 24 fee reduction due to ProChamps bankruptcy. Hera Registry is new vendor
01-130-3410	BUILDING RE INSPECTION FEE		75				do not use s/b bldg permits 3400
01-130-3411	INSPECTIONS - RENTALS	233,501	122,103	236,500	236,500	231,125	FY 26 Projecting flat as no new units found during audit
01-140-3500	COURT FINES AND REDLIGHT	436,615	344,264	400,000	375,000	400,000	Red Speed revenue and 3rd District Court revenue.
01-140-3505	LOCAL CITATIONS	133,846	98,834	120,000	120,000	123,000	Officer issued local ordinance citations. Several frequent violations have been moved to state statutes and more city sticker compliance is anticipated. Liquor fines and code enforcement
01-140-3510	LIQUOR FINES	2,000			3,000		do not use s/b 3505
01-140-3515	ADMINISTRATIVE TOW FEE	36,500	34,000	34,000	32,000	32,000	Administrative tows as a result of officer-initiated arrests.
01-140-3520	DUI ASSESSMENTS	700	-	-	1,500	1,500	DUI Assessments
01-140-3525	POLICE ALARM LICENSES & FEES	11,155	6,151	6,000	6,000	5,000	Individual residential and business alarm calls
01-145-3551	POLICE REVENUE-TASK FORCE	23,526	12,200	16,000	19,500	19,500	Reimbursement for DEA Task Force Officer's OT by DEA (predetermined amount)
01-145-3553	POLICE REVENUE-SPECIAL DETAILS	45,804	59,032	59,032	26,000	60,000	Home Bar, Pabcor, and Bridge Church Security and Traffic Details are weekly details.
01-145-3555	POLICE REVENUE - SEIZED ASSETS	-	2,113	2,113	500	500	Seizures are extremely difficult to forecast. Dependent on arrests and ever-changing laws/rules for forfeitures

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01-150-3613	CVB/TOURISM SERVICE CHARGE	63,000	49,613	66,150	66,150	67,500	Same as FY25, no increase (last increase 5% in FY25)
01-150-3617	SOLID WASTE SERVICE CHARGE	100,000	78,750	105,000	105,000	105,000	Same as FY25, no increase (last increase 5% in FY24)
01-155-3700	EMPLOYEE SALARY REIMB (DNU)	18,839					do not use
01-155-3702	EMPLOYEE INS. REIMB (10%) (DNU)		773	330			do not use
01-155-3703	RETIREE HEALTH INS REIMBURSE (92,771	63,639	80,000	103,000	77,500	Reimbursement from retirees for health insurance
01-155-3720	FIRE DISTRICT GAS REIMB.	6,756	4,617	5,000	7,200	5,500	Consistent with last year based on actual usage and increasing costs
01-155-3721	PARK DISTRICT REIMBURSEMENT		8,000	8,000	-	8,000	Includes reimb for NRC intern
01-155-3730	INSURANCE REIMBURSEMENTS	35,030	8,783	8,783	15,000	15,000	Conservative estimate based on potential claims reported
01-155-3741	BUILDING & ENG DEPT REIMB FEES	3,862	972	1,000	1,000	1,000	Reimbursible for specific billable project work
01-155-3745	PUBLIC SAFETY REIMBURSABLE FE	7,142	3,250	3,250	5,250	8,650	Reimbursement for Flock LPR Cameras by Country Pines HOA (\$3,750), Reimbursement for Police Academy by ILETSB (\$4000), Reimbursement for Ballistic Vests by DOJ (\$450/each x 2 vests)
01-160-3800	INTEREST INCOME	123,877	133,210	133,210	100,000	50,000	Conservative estimate based on current market fluctuations
01-160-3801	INTEREST INCOME - IL FUNDS	770,109	519,605	519,605	475,000	400,000	Conservative estimate based on current market fluctuatoins
01-160-3802	INTEREST INCOME - PMA	208,915	167,669	167,669	175,000	100,000	Conservative estimate based on current market fluctuations
01-160-3810	NEWSLETTER ADVERTISING	3,060	3,800	4,000	5,500	5,500	
01-160-3815	SPONSORSHIP & CONTRIBUTIONS	11,000	8,850	8,850	10,000	10,000	Unrestricted donations and contributions to the City
01-160-3820	SALE OF CITY PROPERTY	12,120	889	1,000	-	-	No anticipated sales in FY26
01-160-3830	GASOLINE REBATE	1,444	-	1,800	1,800	1,800	
01-160-3855	SOLID WASTE - RECYCLING REBATE				5,000		do not use
01-160-3899	MISCELLANEOUS INCOME	20,055	255,782	255,782	15,000	20,000	Reduction in FY26 due to one time payment in FY25 (Sky Harbor)
01-200-3990	INTERFUND TRANSFERS	234,300	171,975	229,300	229,300	161,660	Tourism District reimb for Police services
General	FUND 01 REVENUE	12,473,302	9,137,094	11,511,390	11,095,153	11,246,635	
DEPT 310 - CITY COUNCIL EXPENDITURES							
01-310-4000	WAGES	108,891	78,559	104,000	104,000	105,100	City Council (43K) PZBA (\$6k) Police/Fire (\$6K) Staff (\$49K) 2 NRC interns (\$12k, \$6k reimb from Park District)
01-310-4003	WAGES - PARTTIME	-	12,951	12,951	-	-	
01-310-4100	HEALTH INSURANCE	10,325	7,923	10,900	10,900	11,500	Based on current premiums for AV Technician
01-310-4110	LIFE INSURANCE	86	76	100	100	100	Based on current premiums for AV Technician
01-310-4200	SOCIAL SECURITY	6,013	5,137	6,450	6,450	6,500	Based on budgeted wages at 6.2%

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GL ACCT #	Description	FY23 Actual	FY25 11 mos	FY25 ytd est	FY25 budget	FY26 proposed	Comments
01-310-4210	MEDICARE	1,406	1,137	1,550	1,550	1,550	Based on budgeted wages at 1.45%
01-310-4220	IMRF	3,360	2,635	3,200	3,200	3,300	2024 rate 6.45%, estimate for 2025 6.77%
01-310-5100	PROFESSIONAL SERVICES	1,285	1,147	1,147	1,000	-	Combined with Aldermanic expenses
01-310-5300	ALDERMANIC EXPENSES	1,612	953	1,200	2,000	3,000	Zoom (1k), PowerTime (600), Business Cards & Name Plates (400), misc (1k)
01-310-5310	MEMBERSHIPS	11,560	10,390	11,000	11,200	12,300	NWMC (8.2k), MMC (800), IML (1.5k), CMAP (800), GWACC (300), NATOA (200), MISC (500)
01-310-5950	SPECIAL EVENTS	39,236	42,115	42,115	43,000	5,000	City Events, 50th birthday
01-310-5960	NRC OPERATIONS	10,460	11,108	11,108	8,126	8,200	
01-310-7020	EQUIPMENT	7,740	2,605	2,605	22,950	23,000	AV supplies/repairs, Playout system replacement, consulting and on-call assistance
DEPT 310	TOTAL CITY COUNCIL	201,975	176,735	208,326	214,476	179,550	
DEPT 320 - ADMINISTRATION DEPARTMENT EXPENDITURES							
01-320-4000	WAGES	378,816	297,622	370,000	370,000	388,900	Per analysis of salaries and benefits projected for FY25-26
01-320-4003	WAGES - PARTTIME	-	3,955	3,955	-	-	
01-320-4100	HEALTH INSURANCE	46,220	46,858	63,300	63,300	67,000	Based on current premiums for Department staff
01-320-4110	LIFE INSURANCE	355	288	400	400	350	Based on current premiums for Department staff
01-320-4200	SOCIAL SECURITY	22,523	17,847	23,000	23,000	24,000	Based on budgeted wages at 6.2%
01-320-4210	MEDICARE	5,405	4,288	5,500	5,500	5,600	Based on budgeted wages at 1.45%
01-320-4220	IMRF	26,996	20,894	24,500	24,500	25,900	2025 rate 6.55%, estimate for 2025 6.88%
01-320-5100	PROF SERVICES	18,533	11,483	15,000	14,850	18,700	FSA/HRA (2.4k), Graphic Designer (4.5k), City Code (3k), Marquee (3k), Vehicle Stickers/tags (4.4k), eNews (800), New Employee Exam (600)
01-320-5105	PROF SERVICES-ENGR	56,788	52,669	61,000	60,000	60,000	Estimate for City engineer - office hrs (6 hrs/wk)
01-320-5106	PROF SERVICES - GIS	35,949	7,336	20,000	20,000	20,000	Estimate per City engineer - (16 hrs/month)
01-320-5130	COMPUTER CONSULTANT	11,221	12,679	14,000	17,000	17,000	CH Allocation (10k), Software (1k), Lic Fee (2K), anti-virus (1k)
01-320-5200	POSTAGE	15,453	16,906	16,000	12,500	15,400	Vehicle sticker (4.5k), newsletter mailing (8.6k), machine rental (2.3k) Late Stickers (3k)
01-320-5220	PHOTOCOPY	8,387	9,708	11,000	11,000	11,000	DeLage lower fees due to recent contract (10.4k), Toner and supplies (600)
01-320-5221	PRINTING	16,654	12,393	15,000	19,000	20,400	Newsletter (9k), Sticker renewals (4k), Rydin (2.7k), Tags/decals (1.7k), Late Stickers (3k)
01-320-5222	LEGAL NOTICES	1,974	644	650	2,000	2,000	Daily Herald, Paddock publications and Journal & Topics
01-320-5230	WEBSITE	10,185	20,690	20,700	10,200	20,400	Annual Civic website (11.3k), Agenda-Minutes (9.1k)
01-320-5310	MEMBERSHIPS	2,571	1,898	1,900	2,300	2,700	Cititech (400), Municipal Clerks of Illinois (100), ICMA (1.3k), ILCMA (400), GFOA (500)

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GL ACCT #	Description	FY23 Actual	FY25 11 mos	FY25 ytd est	FY25 budget	FY26 proposed	Comments
01-320-5330	TRAINING & PROF DEVELOPMENT	57	-		-	-	
01-320-5340	TUITION REIMBURSEMENT	-	-		-	-	
01-320-5410	UTILITIES	32,207	25,684	28,000	26,000	28,000	AT&T (13k), NICOR (4k), Innovative (6.5k), T-Mobile (500), Comcast (3k), PowerDMS (2k)
01-320-5430	CREDIT CARD & BANK CHARGES	17,581	12,238	15,000	15,000	15,000	Fees for online payment system
01-320-5500	LIABILITY INSURANCE	23,134	25,982	25,200	25,200	27,300	Allocation of City's premiums (24.2k), plus Crime premium (\$1k)
01-320-5501	INSURANCE DEDUCTIBLES	1,000	-	1,000	5,000	2,500	1 claims at \$2500 ea
01-320-5530	WORKERS COMP INSURANCE	4,019	4,042	4,042	3,300	3,200	Allocation of City's premiums (3.3k)
01-320-5700	OFFICE SUPPLIES	9,981	5,092	7,000	8,000	8,000	Estimate based on CY actuals
01-320-5820	PUBLICATIONS	136	687	687	-	-	
01-320-5951	EMPLOYEE RECOGNITION	-	-		400	500	Employee appreciation holiday lunch
01-320-7020	EQUIPMENT	3,280	14,186	14,186	9,000	5,000	Replacement desktops (4k), document scanners (1k)
DEPT 320	TOTAL ADMINISTRATION	749,425	626,071	761,021	747,450	788,850	
DEPT 322 - FINANCE DEPARTMENT EXPENDITURES							
01-322-5101	AUDIT	22,801	13,200	19,000	19,800	22,200	Allocated admin cost for Financial Services
01-322-5102	FINANCIAL SERVICES	131,415	93,600	127,920	133,000	146,200	Allocated admin cost for Annual Audit
01-322-5310	MEMBERSHIPS	190	190	800	1,000	1,000	GFOA dues, Certificate of Excellence program
01-322-5541	COMPUTER CONSULTING & SUPP	9,303	6,980	12,000	12,900	13,500	Annual support (DeKind) and enhancements (Caselle)
DEPT 322	TOTAL FINANCE	163,709	113,970	159,720	166,700	182,900	
DEPT 324 - LEGAL DEPARTMENT EXPENDITURES							
01-324-5120	CITY ATTORNEY (TRESSLER)	217,047	110,970	200,000	240,000	240,000	General support, contract language, agreements and Prospect Pointe/Muir Park TIF
01-324-5121	ADJUDICATION FEES (KARM)	-	5,600	11,070	-	12,000	
01-324-5122	CITY PROSECUTOR (TRESSLER)	53,259	45,510	45,510	46,500	33,000	\$2750k per month (Attorney & court reporter)
01-324-5123	LABOR ATTORNEY (ACKERMAN)	32,577	52,322	52,322	40,000	30,000	Police officer and sergeant contract negotiations, grievances, personnel issues etc....
01-324-5125	OUTSIDE COUNSEL (OTHER)	3,248	-	-	2,000	2,000	Liquor hearings, outside counsel financial opinions
DEPT 324	TOTAL LEGAL	306,130	214,401	308,901	328,500	317,000	

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DEPT 340 - COMMUNITY DEVELOPMENT DEPARTMENT EXPENDITURES							
01-340-4000	WAGES	342,142	284,251	343,500	343,500	377,000	Per analysis of salaries and benefits projected for FY25-26 including summer intern and PT staff
01-340-4100	HEALTH INSURANCE	40,934	30,672	43,500	43,500	59,000	Based on current premiums for Department staff
01-340-4110	LIFE INSURANCE	440	292	400	400	400	Based on current premiums for Department staff
01-340-4200	SOCIAL SECURITY	20,645	17,047	21,500	21,500	23,000	Based on budgeted wages at 6.2%
01-340-4210	MEDICARE	4,828	3,987	5,000	5,000	5,400	Based on budgeted wages at 1.45%
01-340-4220	IMRF	23,533	18,445	22,500	22,500	23,000	2025 rate 6.55%, estimate for 2025 6.88%
01-340-5100	PROFESSIONAL SERVICES	60,253	54,423	150,000	180,000	160,000	Laserfische license \$17k then \$11k/yr, Major Projects: Zoning Code Update and Phase 1 records digitization and management system project
01-340-5111	BILLABLE ENGINEERING	12,980	6,842	10,000	10,000	10,000	Reduction due forecast of less permits
01-340-5221	PRINTING	1,168	1,108	1,500	1,500	1,500	Inspection forms, zoning maps, business cards, placards and document scanning
01-340-5222	LEGAL NOTICES	6,363	1,784	2,000	2,500	2,000	Legal notices for building & zoning cases. Part of this expense is recaptured by hearing fees
01-340-5310	MEMBERSHIPS	330	170	1,500	1,500	1,500	Increase in annual dues. ICC, NWBOCA, SBOC, IACE, AACE, IEDC, ICSC, ED Service
01-340-5330	TRAINING	2,235	544	3,000	5,000	4,000	NWBOCA Fall School, SBOC School, Certification Prep Classes, ICC Certification fees, ICSC Deal Making
01-340-5500	LIABILITY INSURANCE	2,948	2,598	2,700	2,700	2,700	Allocation of City's premiums
01-340-5530	WORKERS COMPENSATION INSUR	4,530	5,053	5,053	4,200	4,000	Allocation of City's premiums
01-340-5700	OFFICE SUPPLIES	134	541	4,000	4,000	4,000	Miscellaneous supplies, inspection tools, shirts
01-340-5751	GASOLINE	3,169	2,113	2,113	2,500	2,500	Gasoline for 3 department vehicles - 8 fillups/mo x 15 gals x \$3.50
01-340-5820	PUBLICATIONS	-	-	5,000	5,000	4,000	2 sets 2021 ICC Code Books \$2,560, (ISO Upgrade) Code reference books, planning journals, subscription services
01-340-7020	EQUIPMENT	16,925	5,121	10,700	10,700	18,000	Scanner lease and safety grant purchases plus laserfische scanners (3)
DEPT 340	TOTAL COMMUNITY DEVELOPMENT	543,557	434,989	633,966	666,000	702,000	
DEPT 350 - PUBLIC WORKS DEPARTMENT EXPENDITURES							
01-350-4000	WAGES	389,053	342,627	436,500	436,500	496,700	Per analysis of salaries and benefits projected for FY25-26 (includes 2.25% incr)

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01-350-4001	ALLOCATED WAGES & BENEFITS	(46,300)	(36,461)	(48,615)	(48,615)	(50,000)	Allocated 50% PW staff to Parking Fund
01-350-4003	WAGES - PART-TIME	8,814	13,932	14,000	20,000	17,000	Summer help 2 part timers at \$17-/hr; 40 hrs/wk for 12 wks , + Winter 1,500
01-350-4010	OVERTIME	16,556	13,423	19,000	40,000	25,000	25 misc events/issues -Snow, Ice, Flood and + 8 City Scheduled Events
01-350-4100	HEALTH INSURANCE	143,544	132,528	145,000	142,200	157,000	Based on current premiums for Department staff
01-350-4110	LIFE INSURANCE	489	459	600	600	600	Based on current premiums for Public Works staff
01-350-4200	SOCIAL SECURITY	25,270	21,652	28,000	28,000	31,700	Based on budgeted wages at 6.2%
01-350-4210	MEDICARE	5,910	5,259	6,600	6,600	7,400	Based on budgeted wages at 1.45%
01-350-4220	IMRF	28,725	23,639	29,000	29,000	35,700	2025 rate 6.55%, estimate for 2025 6.88%
01-350-5020	VEHICLE MAINTENANCE	49,887	46,767	55,000	55,000	55,000	Aging fleet- Regular maintenance/replacement parts on 45-50 fleet vehicles plus Dealer/outside repairs
01-350-5031	SIGNAL MAINTENANCE	30,756	28,267	30,000	25,000	27,000	Traffic signal contract and repair including \$3,500 per quarter(\$14k) + speed sign contract with County
01-350-5100	PROFESSIONAL SERVICES	14,130	32,699	32,699	33,400	34,000	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
01-350-5103	PROF SERVICES - FORESTRY	29,775	12,302	25,000	47,000	27,000	Tree trimming, removal, placement, contract storm response, debris removal & miscellaneous forestry related expense.
01-350-5104	PROF SERVICES - BUILDING MAIN	43,489	39,381	65,000	72,000	75,000	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
01-350-5106	PROF SERVICES - STREETS/DRAIN	48,026	129	60,000	60,000	60,000	Patching/Sealing (\$20k), Spot paving repairs (\$40k) and regular ongoing street maintenance projects
01-350-5310	MEMBERSHIPS	1,123	3,965	4,500	2,000	2,000	Illinois Arborist, Tree City USA, Morton Arboretum, APWA, DP River Watershed Group, IPWMAN, etc
01-350-5330	TRAINING	5,209	5,647	6,500	6,500	6,500	750 ASE mechanic training, \$3k PWX24 conference, Arborist Training, APWA Training/Events, Fuel Tank Certification, FEMA-ISO, Snow and Ice Salt/Liquids training
01-350-5410	UTILITIES/CELL PHONE/CABLE	12,788	10,960	12,500	12,500	12,500	PW Cell phones \$300/m, PW Data/Comcast PW \$250/m
01-350-5411	WATER AND ELECTRIC PURCHASES	12,628	9,265	11,000	10,000	11,000	Payments to Constellation Energy (4 accounts)
01-350-5421	DUMP CHARGES	189	-	1,000	2,000	2,000	Disposal of contaminated soil / sewage / spoil
01-350-5441	LICENSES	-	346	346	-	-	

CITY OF PROSPECT HEIGHTS		5/1/23	5/1/24		5/1/24	5/1/25	
FY25-26 Budget		4/30/24	2/28/25		4/30/25	4/30/26	
GL ACCT #	Description	FY23 Actual	FY25 11 mos	FY25 ytd est	FY25 budget	FY26 proposed	Comments
01-350-5500	LIABILITY INSURANCE PREMIUM	41,762	38,973	42,000	53,000	40,900	Allocation of City's premiums (\$40k) plus Underground Storage Tank premium (\$13k)
01-350-5510	RENTAL EQUIPMENT	-	-	500	500	500	Extra chipper, emergency equipment, sidewalk grinder, trencher, generators
01-350-5530	WORKERS COMPENSATION INSUR	21,744	24,255	24,255	20,000	19,400	Allocation of City's premiums
01-350-5610	EQUIPMENT MAINTENANCE	2,598	317	5,000	5,000	5,000	Tools and lawnmower maintenance, aging equipment, replacement snowblower wear parts, stump grinder parts.
01-350-5632	ICE CONTROL MAINTENANCE	68,871	7,507	52,000	80,000	60,000	Ice Control equipment \$10k, rock salt costs \$65k, Plow blades \$5k
01-350-5634	STONE & CONCRETE	1,074	2,347	15,000	18,000	20,000	Sidewalk repair and replacement, curb failure, storm structure replacements, street culvert pipe, concrete, material, backfill gravel
01-350-5635	STORM SEWER & PIPE	1,655	1,947	4,500	4,500	4,500	Storm sewer pipe and infrastructure maintenance
01-350-5650	LANDSCAPE SUPPLIES	20,414	4,395	17,000	25,000	20,000	Continue Tree City USA, landscaping materials (trees-bushes-mulch-etc.), equipment, seasonal decorations
01-350-5700	OFFICE SUPPLIES	1,390	1,321	1,500	1,500	2,000	General paper, files, supplies, coffee,
01-350-5710	OPERATING SUPPLIES	28,572	17,215	24,000	24,000	24,000	All maintenance work required at City owned buildings (not Metra)
01-350-5721	SIGNS	27,771	2,097	6,000	15,000	4,000	Sign program, includes work area protection, signage upgrades to MUTCD standards as needed
01-350-5730	TOOLS	527	250	4,000	4,000	4,000	Miscellaneous rakes, shovels, power tools , drills, welder
01-350-5751	GASOLINE	25,428	23,886	23,886	18,000	18,000	Fuel expense for all PW Vehicles and equipment
01-350-7011	IMPROVEMENTS - PW	51,475	-	12,000	38,000	38,000	Interior Storage , parking lot repairs
01-350-7020	EQUIPMENT	25,020	-	-	15,000	15,500	Mini excavator \$85k (10%) + misc \$7k
01-350-7023	SAFETY EQUIPMENT	4,743	1,433	4,000	5,000	5,000	Consistent with prior year
01-350-7025	HARDWARE/SOFTWARE	3,599	171	28,500	4,500	31,000	PW Citywide asset program \$16k, \$10k for license + \$28k for implementation (multi-year project),
DEPT 350	TOTAL PUBLIC WORKS	1,146,702	832,900	1,197,770	1,310,685	1,344,900	

CITY OF PROSPECT HEIGHTS		5/1/23	5/1/24		5/1/24	5/1/25	
FY25-26 Budget		4/30/24	2/28/25		4/30/25	4/30/26	
GL ACCT #	Description	FY23 Actual	FY25 11 mos	FY25 ytd est	FY25 budget	FY26 proposed	Comments
DEPT 360 - PUBLIC SAFETY DEPARTMENT EXPENDITURES							
01-360-4000	WAGES	587,198	493,661	652,000	652,000	702,000	Chief, DC, Director of Police Administration, 2 FT Records Clerks, 6 PT Desk Officers, 1 FT Social Worker, Longevity
01-360-4001	WAGES - SWORN OFFICERS	2,129,070	1,768,376	2,251,950	2,251,950	2,291,553	21 FT Sworn officers, Stipends, Longevity, MAP contract increase 3.5%(Best Estimate)
01-360-4002	WAGES - EXTRA STRAIGHT PAY	23,020	36,267	40,350	40,350	40,000	Sworn officer holiday time sellback per MAP contract (Up to 60 Hours)
01-360-4004	WAGES - PART-TIME SWORN OFFCRS	128,784	24,120	35,000	112,500	92,500	4 PT sworn officers (\$30/hour - 36 hours/pay period), Required state-mandated training.
01-360-4010	OVERTIME - ADMIN	3,344	2,726	3,750	3,750	4,500	FT Desk officers weekend and after-hour prisoner watch. Records department is at full staff - more OT is expected.
01-360-4011	OVERTIME - SWORN OFFICERS	168,817	202,535	210,000	168,000	168,000	FT Sworn Officer hire back - Total amount does not account for private business reimbursements [YR 24/25 Total (\$70,491) Home Bar (\$25,931), Pabcor (\$15,660), Olive Tree Church (\$1,792), Bridge Church (\$26,031), Rocky Vander's (\$806)] Home Bar, Pabcor, and Bridge Church are weekly details
01-360-4100	HEALTH INSURANCE	449,090	367,914	502,100	502,100	510,500	Based on current premiums for Police Department staff
01-360-4110	LIFE INSURANCE	2,865	1,956	2,675	2,675	2,300	Based on current premiums for Police Department staff
01-360-4120	UNEMPLOYMENT INSURANCE	18,933	1,250	3,500	3,500	3,500	
01-360-4200	SOCIAL SECURITY	20,001	16,375	49,700	49,700	56,500	Based on budgeted wages at 6.2%
01-360-4210	MEDICARE	43,331	36,642	47,400	47,400	42,000	Based on budgeted wages at 1.45%
01-360-4220	IMRF	11,405	15,461	20,800	20,800	26,000	2025 rate 6.55%, estimate for 2025 6.88%
01-360-4230	PENSION CONTRIBUTION - R/E TAX	443,433	445,000	449,563	-	496,750	Per 2024 tax levy request
01-360-4231	PENSION CONTRIBUTION-CITY GF	2,840,000	859,367	1,145,822	1,145,822	1,088,530	City contribution based on actuarial recommendation and other City budgeted costs
01-360-5100	PROFESSIONAL SERVICES	62,076	54,946	75,000	80,500	85,000	DeKind (\$30,100), Duty-related physicals, Entry-level psychological and polygraph examinations, Medical/stress test (\$9,000), ME Office body removal (\$3,750), Recruit testing (\$3,000), Lexis Nexis (\$2,500), We Never Walk Alone Peer Support (\$700), Dacra (\$18,000), Court Reporter (\$5,000), PlanIt schedule software (\$2,045), Uniform Criminal Complaints (\$450), Civic Systems LLC (\$5,476), E-Lineup (\$600), First Responders Wellness Center (\$5,000)
01-360-5140	PRISONERS CARE	384	421	500	1,000	1,500	Food and additional prisoner equipment
01-360-5141	KENNEL FEES	360	95	500	800	800	Based on previous years - average of 7-10 stray dogs/year
01-360-5200	POSTAGE	2,000	2,862	3,000	1,300	3,000	Expedited mail and priority mail, Adjudication hearing-related mailings
01-360-5220	PHOTOCOPY	4,381	3,738	5,000	5,000	5,000	Paper and photocopy supplies
01-360-5221	PRINTING	2,061	2,186	2,186	2,000	3,000	Department printing, Arrest jackets, Department letter head, PHPD business cards, Citation and notice ½ and full forms (Safe-T Act mandate)

CITY OF PROSPECT HEIGHTS		5/1/23	5/1/24		5/1/24	5/1/25	
FY25-26 Budget		4/30/24	2/28/25		4/30/25	4/30/26	
GL ACCT #	Description	FY23 Actual	FY25 11 mos	FY25 ytd est	FY25 budget	FY26 proposed	Comments
01-360-5240	NORTHWEST CENTRAL DISPATCH	190,144	191,431	220,000	190,000	185,000	Per NWCDS contract pricing
01-360-5310	MEMBERSHIPS	47,710	23,957	50,000	53,200	76,643	Lexipol (\$8,202), Police Law Institute (\$2,300), FBINA (\$200), NIPAS EST (\$5,700), NIPAS MFF (\$1,300), MCAT (\$3,000), MCAT STAR (\$1,000), Illinois Arson Investigators Assoc. (\$40), Fire and Police Commission Assoc. (\$375), ILACP (\$400), Critical Reach-(\$455), IACP (\$440), North Suburban Association of Chiefs of Police (\$400), Greater Cook County Captains Association (\$150), LERMI (\$40), Rotary (\$400), ILEAS (\$120), Social Workers Assoc. (\$120), Northern Illinois Regional Crime Laboratory (\$26,445), NEMRT Annual Membership (\$2,200), Notary Renewal (\$60), MOCIC (\$150), JEMS (\$23,443)
01-360-5321	AUTO EXPENSE	2,691	1,833	3,000	3,000	4,500	Squad car wash, Biohazard squad cleaning, Vehicle registration stickers (6 vehicles - \$151/squad)
01-360-5330	TRAINING	14,169	15,125	15,125	23,000	30,000	ILETSB New Chiefs of Police Orientation (\$1,500), NUCPS Executive Management (\$2,600), Social Worker Certification Training (\$3,000), FBI LEEDA (\$900), NUCPS Supervision of Police Personnel (\$1,100), Mileage reimbursement (\$1,000), ET and other specialty training (\$4,600), NEMRT Training (\$5,000), Reimburse meals (\$400), Management and Supervisor Courses (\$1,250), Northwest Police Academy (\$1,000), Greater Cook County Captains Association (\$480), North Suburban Association of Chiefs of Police (\$480), Police academy (\$3,800/recruit), Refreshments for in-service training (\$440), Rotary Meetings (\$960), NWCDS training liaison meetings (\$450), ILEAS Conference (\$800), Police Law Institute (\$2,700), NUCPS School of Police Staff & Command (\$4,700)
01-360-5340	TUITION REIMBURSEMENT	17,795	8,015	12,000	14,000	6,000	Tuition reimbursement for Sgt. Deol (graduate School)
01-360-5410	UTILITIES	14,712	13,669	15,000	15,000	15,000	Consistent with prior years
01-360-5500	LIABILITY INSURANCE PREMIUM	69,402	77,946	79,800	79,800	81,800	Allocation of City's annual premium
01-360-5510	RENTAL EQUIPMENT	654	327	500	654	1,000	Postage meter - rates are expected to increase in 12/2025.
01-360-5530	WORKERS COMPENSATION INSURANCE	144,957	161,699	161,699	133,300	129,300	Allocation of City's annual premium
01-360-5610	EQUIPMENT MAINTENANCE	6,803	5,863	5,863	5,600	8,809	Verizon Squad Internet Cards (\$5,500 - Credited by Verizon), S2 solutions, Radar Man, Porter Lee Evidence Software (\$110), PD Carpet Cleaning (\$1,000) and Floor Refinish (\$1,320), PHPD Range lead cleaning, Huuso Bio - Lockup cell biohazard cleanup (\$800)
01-360-5611	RADIO MAINTENANCE	70	-	-	1,500	1,500	Battery replacement
01-360-5700	OFFICE SUPPLIES	3,802	3,853	5,000	5,200	5,200	General office supplies

CITY OF PROSPECT HEIGHTS		5/1/23	5/1/24		5/1/24	5/1/25	
FY25-26 Budget		4/30/24	2/28/25		4/30/25	4/30/26	
GL ACCT #	Description	FY23 Actual	FY25 11 mos	FY25 ytd est	FY25 budget	FY26 proposed	Comments
01-360-5710	OPERATING SUPPLIES	9,282	10,248	10,248	8,000	10,000	Crown Trophy (staff awards), Suburban Accents, Crime Prevention Unit swag, Meetings, Retirements, Graduations, Celebrations, PFC Commission meetings
01-360-5740	RANGE SUPPLIES	10,797	10,498	10,498	10,000	12,000	Duty and training ammunition, Weapons cleaning equipment, Range targets
01-360-5741	CLOTHING	22,865	24,415	26,000	26,000	27,000	28 Officers x (\$600), Replacement patches, Staff Promotions (\$2,000), 2 New Officer Initial Uniforms (\$3,000/each), Volunteers (\$500), Records(\$2,250) FT and PT Records employees
01-360-5751	GASOLINE	62,806	42,608	56,000	58,000	58,000	
01-360-5820	PUBLICATIONS	-	-	-	200	200	Journal (\$200)
01-360-7020	EQUIPMENT	5,040	-	-	-	-	do not use
01-360-7022	POLICE - SMALL EQUIPMENT	18,308	56,698	56,698	36,000	21,500	35th Anniversary Badges (\$5,634), Road Flares (\$900), OC Replacement (\$250), ET Supplies (\$4,750), Fingerprint Station Supplies (\$200), Emergency Vehicle Replacement Equipment (\$3,000), Ballistic Vests (\$850) each X 5 (half of the vest reimbursed through a grant), Police Center Replacement/Upgrade (\$2,500), TASER Cartridge Replacement, AED Pads Replacements, Narcan Replacements, PD Wi-Fi
01-365-5981	DUI EXPENSE	1,715	-	-	5,000	5,000	Breathalyzer tanks, Paper rolls, DRE Re-certification and training, SFST Training
01-365-5983	SEIZED ASSET EXPENSE	-	297	300	-	3,000	Investigations Unit equipment
DEPT 360/65	TOTAL PUBLIC SAFETY	7,584,276	4,984,379	6,228,527	5,758,601	6,304,385	
01-370-4101	RETIREE HEALTH INSUR REIMB	123,273	95,083	103,000	103,000	105,000	Current retiree health insurance premiums, reimb in 01-155-3703
01-370-5102	GRANT WRITER	18,000	15,000	18,000	18,000	18,000	
01-370-5751	GASOLINE	6,756	6,112	6,112	6,000	7,000	Fire dept reimbursement is approximately \$1500 per qtr
01-380-5975	SALES TAX REBATE	204,259	89,344	180,000	215,000	175,000	Estimate based on active incentive agreements
01-380-5999	MISCELLANEOUS EXPENSE	178	121	250	500	250	
01-600-8090	INTERFUND TRANSFER OUT	6,706,694	911,250	1,115,000	1,115,000	1,115,000	General Fund xfers - Parking Fund operations (\$115k), Capital Improvements (\$1MM)
GENERAL	TOTAL OTHER	7,059,160	1,116,909	1,422,362	1,457,500	1,420,250	
GENERAL	FUND 01 EXPENSES	17,754,933	8,500,354	10,920,593	10,649,912	11,239,835	
GENERAL	FUND 01 NET	(5,281,631)	636,740	590,796	445,241	6,800	

CITY OF PROSPECT HEIGHTS		5/1/23	5/1/24		5/1/24	5/1/25	
FY25-26 Budget		4/30/24	2/28/25		4/30/25	4/30/26	
GL ACCT #	Description	FY23 Actual	FY25 11 mos	FY25 ytd est	FY25 budget	FY26 proposed	Comments
FUND 11 - MOTOR FUEL TAX FUND							
11-100-3800	INTEREST INCOME						do not use
11-100-3801	INTEREST INCOME - IL FUNDS	302,415	258,197	345,000	200,000	250,000	Conservative estimate based on current market fluctuations
11-100-3899	MISCELLANEOUS INCOME						do not use
11-110-3120	MOTOR FUEL TAX	705,265	550,668	735,000	625,000	725,000	Based on IML forecast and historical data
11-110-3121	MFT REBUILD ILLINOIS						do not use
11-200-3990	INTERFUND TRANSFER IN						do not use
MFT	FUND 11 REVENUE	1,007,679	808,865	1,080,000	825,000	975,000	
11-300-5100	PROFESSIONAL SERVICES	-	-	-	-	25,000	
11-300-5430	BANK FEES	-	-	-	-		
11-300-7020	EQUIPMENT	-	-	-	-		
11-500-7050	ROAD CONSTRUCTION	-	-	-	-	400,000	2025 Street Resurfacing Program
11-500-7051	SIDEWALKS	-	-	-	-		
11-500-7062	STORMWATER IMPROVEMENTS	-	-	-	339,000	1,650,000	Owen St Flood Control (\$1.2MM), Street Repairs (\$400k)
11-600-8090	INTERFUND TRANSFER OUT	-	-	-	-		
MFT	FUND 11 EXPENSES	-	-	-	339,000	2,075,000	
MFT	FUND 11 NET	1,007,679	808,865	1,080,000	486,000	(1,100,000)	
FUND 12 - MUIR POINTE TIF							
12-100-3000	REAL ESTATE TAXES	11,615	17,786	18,000	-	25,000	
TIF	FUND 12 REVENUE	11,615	17,786	18,000	-	25,000	
12-300-5100	PROFESSIONAL SERVICES	-	-	-	-	50,000	
12-300-5105	PROF SERVICES-ENGR	-	-	-	-	25,000	
12-500-7020	IMPROVEMENTS	-	-	-	-		
TIF	FUND 11 EXPENSES	-	-	-	-	75,000	
TIF	FUND 12 NET	11,615	17,786	18,000	-	(50,000)	

CITY OF PROSPECT HEIGHTS		5/1/23	5/1/24		5/1/24	5/1/25	
FY25-26 Budget		4/30/24	2/28/25		4/30/25	4/30/26	
GL ACCT #	Description	FY23 Actual	FY25 11 mos	FY25 ytd est	FY25 budget	FY26 proposed	Comments
FUND 13 - TOURISM FUND							
13-100-3020	HOTEL TAXES	673,007	530,592	750,000	750,000	550,000	Reflects projected \$0 for Crown (for sale) and Holiday Inn (bankruptcy)
13-100-3800	INTEREST INCOME	924	261	261	500	500	
13-100-3899	MISCELLANEOUS INCOME	-	-	-	-	-	
Tourism	FUND 13 REVENUE	673,932	530,854	750,261	750,500	550,500	
13-300-5100	PROFESSIONAL SERVICES	-----	-----	-----	-----	-----	do not use
13-300-5101	AUDIT	1,174	600	1,200	1,200	2,200	Allocation of the City's annual audit fees
13-300-5102	FINANCIAL SERVICES	7,142	9,000	12,000	12,000	15,600	Allocation of City's Financial Services costs
13-300-5108	BEAUTIFICATION	74,048	50,316	65,000	81,000	65,000	Required regular maintenance - water/power plus discretionary spending
13-300-5310	MEMBERSHIPS	47,741	57,288	57,288	50,000	60,000	Membership dues for Chicago North Shore CVB
13-300-5401	SERVICE CHARGE - GENERAL FUND	63,000	49,613	66,150	66,150	67,500	5% increase in FY25, no increase previous 3 years
13-300-5410	UTILITIES	812	6,222	-----	-----	-----	do not use
13-300-5430	BANK CHARGES	-	-	-	500	-	
13-300-5950	SPECIAL EVENTS	-	-	-	-	45,000	Block party \$20k, Rock the Runway \$25k
13-300-5610	EQUIPMENT MAINTENANCE	-	-	-	-	3,000	Condor surveillance cameras \$3k
13-300-5920	PROMOTIONAL GRANTS	78,600	48,900	75,000	229,300	119,660	Promotional grants to encourage tourism
13-300-5999	MISCELLANEOUS EXPENSE	-----	-----	-----	-----	-----	do not use
13-500-7020	Capital - Improv/Equip	-	23,996	25,000	71,000	164,000	Flailhead mower \$11k, New squad car \$60k + Winkelman street lighting Ph 2 \$93k
13-600-8090	INTERFUND TRANSFER OUT	234,300	171,975	229,300	229,300	161,660	Reimbursement to City for Police Services
Tourism	FUND 13 EXPENSES	506,817	417,909	530,938	740,450	703,620	
Tourism	FUND 13 NET	167,114	112,945	219,323	10,050	(153,120)	
FUND 16 - DEA FUND							
16-100-3551	POLICE REVENUE-TASK FORCE	301,919	437,747	175,000	-	-	No budgeted revenue per State of Illinois guidelines
16-100-3800	INTEREST INCOME	10,025	6,606	7,500	400	2,500	Conservative estimate based on current market fluctuations
DEA	FUND 16 REVENUE	311,944	444,353	182,500	400	2,500	
16-300-4011	OVERTIME-SWORN SERVICES	25,167	22,062	23,000	23,000	23,000	Tactical Unit and gang suppression details (May - September), DEA TFO Overtime compensation, reimbursed to GF \$19,500
16-300-5100	PROFESSIONAL SERVICES	7,142	12,600	20,000	29,900	29,900	Lauterbach & Amen LLP (\$13,000), Children's Advocacy Center (\$3,000)
16-300-5310	MEMBERSHIP	2,419	2,589	2,750	2,500	3,000	Leads on line - Investigative software (\$2,600), GPS Tracking (\$500)

CITY OF PROSPECT HEIGHTS		5/1/23	5/1/24		5/1/24	5/1/25	
FY25-26 Budget		4/30/24	2/28/25		4/30/25	4/30/26	
GL ACCT #	Description	FY23 Actual	FY25 11 mos	FY25 ytd est	FY25 budget	FY26 proposed	Comments
16-300-5330	TRAINING	5,834	-	6,000	6,000	15,000	Safe-T Act mandated training
16-300-5610	EQUIPMENT MAINTENANCE	45,204	11,387	15,000	10,000	54,640	Flock LPR cameras (\$4,000) (Country Pines pays \$3750), Flock Condor cameras (\$18,000), Axon BWC (\$27,000), Axon Taser 7 (\$5,639), Misc. (\$5,000)
16-300-5710	OPERATING SUPPLIES	9,749	1,065	4,000	4,000	4,000	SIMS Rapid Deployment training supplies
16-300-5720	POLICE- SMALL EQUIPMENT	-	8,804	15,000	43,000	61,500	Police Vehicle Laptops and cradles (\$3,600 x 10, \$700x10), PD Firewalls and Wifi
16-500-7020	POLICE - EQUIPMENT - CAPITAL	83,637	142,854	150,000	180,000	175,000	2 Police Vehicles and Outfitting (\$115,000), Squad 605 replacement (\$60,000)
DEA	FUND 16 EXPENSES	179,152	201,360	235,750	298,400	366,040	
DEA	FUND 16 NET	132,792	242,993	(53,250)	(298,000)	(363,540)	
FUND 17 - SOLID WASTE FUND							
17-100-3355	SOLID WASTE FEES	536,761	513,763	600,000	624,000	625,000	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	536,761	513,763	600,000	624,000	625,000	
17-300-5100	PROFESSIONAL SERVICES						do not use
17-300-5101	AUDIT & ACCTG						do not use
17-300-5401	SERVICE CHARGE - GENERAL FUND	100,000	78,750	105,000	105,000	105,000	5% increase in FY25, no increase previous 3 years
17-300-5420	SWANCC CHARGES	383,767	410,480	461,232	404,800	405,000	Includes monthly rate of \$33,731 plus estimated 2024 true-up charges
17-600-8090	INTERFUND TRANSFER OUT	40,000	82,500	110,000	110,000	110,000	Solid Waste Fund transfer for Capital Improvements
Solid Waste	FUND 17 EXPENSES	523,767	571,730	676,232	619,800	620,000	
Solid Waste	FUND 17 NET	12,994	(57,967)	(76,232)	4,200	5,000	
FUND 22 - SSA #2 FUND							
22-100-3000	REAL ESTATE TAXES	22,217	-	-	-	-	
22-100-3800	INTEREST INCOME	52	39	-	-	-	
SSA #2	FUND 22 REVENUE	22,269	39	-	-	-	
22-300-5100	PROFESSIONAL SERVICES	-	-	-	10,000	10,000	Conservative estimate for preliminary work re: future improvements
SSA #2	FUND 22 EXPENSES	-	-	-	10,000	10,000	
SSA #2	FUND 22 NET	22,269	39	-	(10,000)	(10,000)	

CITY OF PROSPECT HEIGHTS		5/1/23	5/1/24		5/1/24	5/1/25	
FY25-26 Budget		4/30/24	2/28/25		4/30/25	4/30/26	
GL ACCT #	Description	FY23 Actual	FY25 11 mos	FY25 ytd est	FY25 budget	FY26 proposed	Comments
FUND 23 - SSA #3 FUND							
23-100-3000	REAL ESTATE TAXES	12,283	-	-	-	-	
23-100-3800	INTEREST INCOME	156	68	-	-	-	
SSA #3	FUND 23 REVENUE	12,439	68	-	-	-	
23-300-5100	PROFESSIONAL SERVICES	-	-	-	10,000	10,000	Conservative estimate for preliminary work re: future improvements
SSA #3	FUND 23 EXPENSES	-	-	-	10,000	10,000	
SSA #3	FUND 23 NET	12,439	68	-	(10,000)	(10,000)	
FUND 24 - SSA #4 FUND							
24-100-3000	REAL ESTATE TAXES	15,040	-	-	-	-	
24-100-3800	INTEREST INCOME	45	34	-	-	-	
SSA #4	FUND 24 REVENUE	15,085	34	-	-	-	
24-300-5100	PROFESSIONAL SERVICES	-	-	-	10,000	10,000	
SSA #4	FUND 24 EXPENSES	-	-	-	10,000	10,000	
SSA #4	FUND 24 NET	15,085	34	-	(10,000)	(10,000)	
FUND 25 - SSA #5 FUND							
25-100-3000	REAL ESTATE TAXES	30,714	20,198	32,829	33,550	34,175	Per 2023 tax levy request
25-100-3800	INTEREST INCOME	244	207	200	-	200	
SSA #5	FUND 25 REVENUE	30,959	20,404	33,029	33,550	34,375	
25-300-5050	SYSTEM MAINTENANCE	2,566	10,009	11,000	10,000	15,000	Area structure repairs
25-300-5100	PROFESSIONAL SERVICES	-	-	5,000	5,000	5,000	Contracted pump maintenance, structure replacements and rehab
25-300-5500	LIABILITY INSURANCE	4,627	5,197	5,300	5,300	5,500	Allocation of City's annual premium
25-300-7053	DRAINAGE IMPROVEMENTS	-	-	-	-	-	Eastside Stormwater Improvement to begin in FY26 per City Capital Improvement Plan FY23-27
SSA #5	FUND 25 EXPENSES	7,193	15,206	21,300	20,300	25,500	
SSA #5	FUND 25 NET	23,766	5,199	11,729	13,250	8,875	

CITY OF PROSPECT HEIGHTS		5/1/23	5/1/24		5/1/24	5/1/25	
FY25-26 Budget		4/30/24	2/28/25		4/30/25	4/30/26	
GL ACCT #	Description	FY23 Actual	FY25 11 mos	FY25 ytd est	FY25 budget	FY26 proposed	Comments
FUND 28 - SSA #8 FUND							
28-100-3000	REAL ESTATE TAXES	181,374	93,196	166,480	171,500	174,725	Per 2023 tax levy request
28-100-3800	INTEREST INCOME	374	221	300	500	300	
SSA #8	FUND 28 REVENUE	181,748	93,418	166,780	172,000	175,025	
28-300-5100	PROFESSIONAL SERVICES	69,344	24,725	35,000	12,000	40,000	Annual pump meg testing (\$3k), generator test, repairs (\$4k), crane rental and wall repairs, engr fees \$20k wall repair
28-300-5500	LIABILITY INSURANCE	4,627	5,197	5,300	5,300	5,500	
28-300-5710	OPERATING SUPPLIES	-	-	750	1,000	1,000	Generator Cord Set, Wear parts, gauge replacement, sluice gate ramp
28-300-7020	EQUIPMENT	749	826	2,500	5,000	5,000	Wear parts, gauge replacement, sluice gate ramp
SSA #8	FUND 28 EXPENSE	74,721	30,747	43,550	23,300	51,500	
SSA #8	FUND 28 NET	107,027	62,670	123,230	148,700	123,525	
FUND 30 - CAPITAL PROJECTS FUND							
30-115-3200	GRANT REVENUE	204,198	343,207	343,207	5,409,538	4,436,490	
30-200-3990	INTERFUND TRANSFER IN	6,540,000	907,500	1,110,000	1,110,000	1,110,000	Solid Waste Fund (\$110k) and General Fund (\$1MM) for capital improvements
CIP	FUND 30 REVENUE	6,744,198	1,250,707	1,453,207	6,519,538	5,546,490	
30-550-7020	CITY IMPROVEMENTS	247,394	32,417	35,000	156,000	306,000	
30-550-7021	CITY EQUIPMENT	-	-	-	-	98,500	Electronic sign for PD (\$45K) + Mini excavator (\$8k)10% + Vehicle for BZ dept
30-550-7050	STREET RESURFACING	-	-	-	20,000	125,000	
30-550-7060	SIDEWALKS	224,980	849,794	849,794	4,384,952	225,414	
30-550-7062	STORMWATER PROJECTS	16,412	25,986	25,986	1,735,200	1,160,000	
30-550-7063	DRAINAGE IMPROVEMENTS	186,296	53,670	53,670	-		
30-550-7064	DRAINAGE IMPR-WILLOW RD	65,850	-	-	-		
30-550-7065	DRAINAGE IMPR-ARLINGTON	394,472	4,184	4,184	-		
Capital	FUND 30 EXPENSE	1,135,403	966,052	968,635	6,296,152	1,914,914	
Capital	FUND 30 NET	5,608,794	284,655	484,572	223,386	3,631,576	

CITY OF PROSPECT HEIGHTS		5/1/23	5/1/24		5/1/24	5/1/25	
FY25-26 Budget		4/30/24	2/28/25		4/30/25	4/30/26	
GL ACCT #	Description	FY23 Actual	FY25 11 mos	FY25 ytd est	FY25 budget	FY26 proposed	Comments
FUND 41 ROAD CONSTRUCTION DEBT FUND							
41-100-3000	REAL ESTATE TAXES	1,305,542	689,493	1,279,826	1,284,000	1,288,633	Per 2024 tax levy request
41-100-3800	INTEREST INCOME	877	604	500	500	500	
Rd Constr Debt	FUND 41 REVENUE	1,306,419	690,097	1,280,326	1,284,500	1,289,133	
41-400-6000	PRINCIPAL	1,085,000	1,140,000	1,140,000	1,140,000	1,190,000	Debt service requirement per repayment schedule
41-400-6010	INTEREST	184,983	143,033	143,033	143,033	98,633	Debt service requirement per repayment schedule
41-400-6120	BOND ISSUANCE COSTS	-	-	-	-	-	
41-400-6125	BOND PROCEEDS	-	-	-	-	-	
Rd Constr Debt	FUND 41 EXPENSES	1,269,983	1,283,033	1,283,033	1,283,033	1,288,633	
Rd Constr Debt	FUND 41 NET	36,436	(592,936)	(2,707)	1,467	500	
FUND 46 - SSA #6 DEBT FUND							
46-100-3000	REAL ESTATE TAXES	223,219	108,029	217,697	219,000	218,500	Per 2024 tax levy request
46-100-3800	INTEREST INCOME	268	265	300	500	300	
46-160-3899	MISCELLANEOUS INCOME	-	-	-	-	-	
SSA #6	FUND 46 REVENUE	223,487	108,294	217,997	219,500	218,800	
46-300-5430	BANK FEES	1,155	1,155	1,200	1,200	1,200	
46-400-6000	PRINCIPAL	180,000	185,000	185,000	185,000	190,000	Debt service requirement per repayment schedule
46-400-6010	INTEREST	38,733	33,243	33,243	33,243	27,323	Debt service requirement per repayment schedule
SSA #6	FUND 46 EXPENSES	219,888	219,398	219,443	219,443	218,523	
SSA #6	FUND 46 NET	3,599	(111,103)	(1,446)	57	277	
FUND 51 - WATER FUND							
51-100-3800	INTEREST INCOME	167,903	146,844	150,000	70,000	75,000	Projected conservatively based on current market conditions
51-100-3880	WATER SALES	283,766	268,478	357,700	357,700	409,600	\$8.46/1000 gallons
51-100-3881	WATER DELIVERY CHARGE	431,503	322,085	425,000	425,925	432,200	1090 customer meters x \$33.04/month
51-100-3882	WATER INFRASTRUCTURE RESERVE	162,085	130,567	174,300	174,300	174,300	1090 customers x \$13.33/month

CITY OF PROSPECT HEIGHTS		5/1/23	5/1/24		5/1/24	5/1/25	
FY25-26 Budget		4/30/24	2/28/25		4/30/25	4/30/26	
GL ACCT #	Description	FY23 Actual	FY25 11 mos	FY25 ytd est	FY25 budget	FY26 proposed	Comments
51-100-3883	WATER DEBT RETIREMENT CHARG	81,240	59,723	78,900	78,900	-	Debt fully paid in FY25
51-100-3884	WATER MAINTENANCE RESV	-	-		-	72,000	New water rate component for future maintenance (\$5.50/mo/acct)
51-100-3885	PENALTY	5,498	2,630	5,000	7,500	7,500	
Water	FUND 51 REVENUE	1,131,995	930,327	1,190,900	1,114,325	1,170,600	
51-300-4000	WAGES	80,328	68,979	79,800	79,800	92,800	1 fulltime employee and administrative time (increase of 2.25%)
51-300-4010	OVERTIME	-	-	2,000	4,000	4,000	
51-300-4100	HEALTH INSURANCE	49,770	38,059	50,000	28,500	46,600	Based on current premiums for Public Works staff
51-300-4110	LIFE INSURANCE	117	103	125	125	100	Based on current premiums for Public Works staff
51-300-4200	SOCIAL SECURITY	5,261	4,297	5,200	5,200	6,000	Based on budgeted wages at 6.2%
51-300-4210	MEDICARE	1,230	1,005	1,200	1,200	1,400	Based on budgeted wages at 1.45%
51-300-4220	IMRF	(13,004)	4,591	5,500	5,500	6,400	2025 rate 6.55%, estimate for 2025 6.88%
51-300-5000	BUILDING MAINTENANCE	11,507	1,664	16,500	15,000	15,000	Add Insulation, HVAC repair, misc repairs and security system (\$10k)
51-300-5050	SYSTEM MAINTENANCE	8,981	17,475	17,475	30,000	30,000	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
51-300-5100	PROFESSIONAL SERVICES	28,513	84,951	84,951	53,700	60,000	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
51-300-5101	AUDIT	9,390	4,800	6,000	7,200	8,800	Allocation of City's cost for annual audit
51-300-5102	FINANCIAL SERVICES	42,852	40,500	54,000	54,000	64,800	Allocation of City's annual cost for Financial Services
51-300-5200	POSTAGE	4,593	1,579	6,500	6,500	6,500	
51-300-5221	PRINTING	821	386	600	600	600	
51-300-5222	LEGAL NOTICES (DNU)						do not use
51-300-5310	MEMBERSHIPS	933	1,103	1,500	1,500	1,500	AWWA, IRWA, etc
51-300-5330	TRAINING	1,503	1,782	3,700	4,500	4,500	Water operator training, continuing education and additional training for back-up operator
51-300-5410	UTILITIES	18,927	17,296	20,000	20,000	21,000	Includes Constellation Energy, Nicor, ComEd and Verizon charges/ comcast data
51-300-5412	WATER COST	367,356	296,576	385,000	380,000	385,000	
51-300-5430	CREDIT CARD & BANK CHARGES	15,179	11,303	13,000	13,000	14,000	Includes credit card processing fees from Paymentech and Xpress Bill Pay for online credit card payments
51-300-5500	LIABILITY INSURANCE	34,701	38,973	39,900	39,900	40,900	Allocation of the City's annual premium

CITY OF PROSPECT HEIGHTS		5/1/23	5/1/24		5/1/24	5/1/25	
FY25-26 Budget		4/30/24	2/28/25		4/30/25	4/30/26	
GL ACCT #	Description	FY23 Actual	FY25 11 mos	FY25 ytd est	FY25 budget	FY26 proposed	Comments
51-300-5530	WORKERS COMPENSATION INSURANCE	4,530	5,053	4,200	4,200	4,000	Allocation of the City's annual premium
51-300-5634	STONE AND CONCRETE	-	1,600	2,000	4,000	4,000	Backfill and restoral of main breaks / concrete replacement
51-300-5661	METERS	4,750	5,448	5,400	5,000	10,000	Replace defective water meters 8 x \$350 and 2 x \$400 - 5yr full program
51-300-5750	CHEMICALS	-	-	500	500	500	Chlorine / Misc
51-300-5751	GASOLINE	1,800	1,057	2,000	2,000	2,000	Annual gasoline provision (150 month avg)
51-400-6000	PRINCIPAL	-	75,000	75,000	75,000	-	Principal payment on outstanding debt - final payment due in 2025
51-400-6010	INTEREST	6,097	3,900	3,900	3,900	-	Interest payment on outstanding debt - final payment due in 2025
51-500-7020	EQUIPMENT & IMPROVEMENTS	-	10,095	22,000	180,000	138,250	\$100k Interconnect Water Resvoir Rehab project + Mini excavator \$38k (45%)
51-600-8000	DEPRECIATION	124,316	93,225	124,300	124,300	124,300	Annual depreciation provision
Water	FUND 51 EXPENSES	810,452	830,801	1,032,251	1,149,125	1,092,950	
Water	FUND 51 NET	321,542	99,526	158,649	(34,800)	77,650	
FUND 52 - PARKING FUND							
52-100-3330	PARKING FEES	15,795	10,808	13,500	14,000	14,500	
52-200-3990	INTERFUND TRANSFER IN	112,000	86,250	115,000	115,000	115,000	Transfer in from General Fund for current year operations
Parking	FUND 52 REVENUE	127,795	97,058	128,500	129,000	129,500	
52-300-4001	ALLOCATED WAGES & BENEFITS	46,300	36,461	48,615	48,615	48,000	
52-300-5000	BUILDING MAINTENANCE	-	1,787	3,500	7,000	59,000	Stairway repair (remove and rebuild)
52-300-5100	PROFESSIONAL SERVICES	150	801	1,000	2,000	2,000	Fire alarm test/repair, hvac work, contracted services
52-300-5410	UTILITIES	7,181	6,038	7,500	7,500	7,500	Includes Constellation Energy and Nicor charges for PW facilities
52-300-5511	FACILITY RENT	19,810	-	20,000	25,000	25,000	
52-300-5632	ICE CONTROL MAINTENANCE	950	475	1,000	2,000	1,000	Parking lot salt and bag salt for sidewalks, stairways and snow blower parts.
52-300-5710	OPERATING SUPPLIES	78	-	500	500	500	Paper towels, toilet paper, cleaning supplies, sign repair/replacement, plumbing parts, light bulbs
52-600-8000	DEPRECIATION	32,137	27,000	33,500	36,000	36,000	Annual depreciation provision
Parking	FUND 52 EXPENSES	106,606	72,562	115,615	128,615	179,000	
Parking	FUND 52 NET	21,189	24,497	12,885	385	(49,500)	

CITY OF PROSPECT HEIGHTS		5/1/23	5/1/24		5/1/24	5/1/25	
FY25-26 Budget		4/30/24	2/28/25		4/30/25	4/30/26	
GL ACCT #	Description	FY23 Actual	FY25 11 mos	FY25 ytd est	FY25 budget	FY26 proposed	Comments
FUND 53 - SEWER FUND							
53-100-3800	INTEREST INCOME	29,680	53,575	65,000	12,000	45,000	Conservative estimate based on currnet market fluctuations
53-100-3801	INTEREST INCOME-PMA	37,770	45,394	50,000	12,000	25,000	
53-100-3884	SANITARY SEWER CHARGES	830,577	618,514	810,000	810,000	810,000	Estimated quarterly billings approx \$200k per qtr
53-100-3885	PENALTY	9,646	6,455	6,000	6,000	6,000	
Sewer	FUND 53 REVENUE	907,673	723,939	931,000	840,000	886,000	
53-300-4000	WAGES	82,338	68,282	90,900	90,900	112,000	Includes one FT employee plus allocation for administrative staff + \$10k OT
53-300-4100	HEALTH INSURANCE	32,842	26,540	32,800	32,800	51,500	Based on current premiums for Public Works staff
53-300-4110	LIFE INSURANCE	-	-	125	125	100	Based on current premiums for Public Works staff
53-300-4200	SOCIAL SECURITY	4,863	4,354	5,600	5,600	6,200	Based on budgeted wages at 6.2%
53-300-4210	MEDICARE	1,137	1,018	1,300	1,300	1,500	Based on budgeted wages at 1.45%
53-300-4220	IMRF	(11,361)	5,153	6,600	6,600	7,400	2025 rate 6.55%, estimate for 2025 6.88%
53-300-5050	SYSTEM MAINTENANCE	1,030	672	7,000	15,000	15,000	Ongoing maintenance work
53-300-5100	PROFESSIONAL SERVICES	35,924	32,709	46,000	46,300	48,000	IT Support \$17,200 (including Caseslle upgrade) +\$3k IT upgrade + Consulting inspector (\$17k = \$9k+ per inspection fee) + Xpress Billpay, MWRD Infiltration and Inflow Compliance
53-300-5101	AUDIT	9,390	4,800	7,200	7,200	13,100	Allocation of City's cost for annual audit
53-300-5102	FINANCIAL SERVICES	89,990	81,900	109,200	109,200	96,000	Allocation of City's cost for Financial Services
53-300-5200	POSTAGE	5,058	6,081	7,000	7,000	7,200	
53-300-5221	PRINTING	753	745	1,000	1,000	1,200	
53-300-5330	TRAINING	160	-	1,000	1,000	1,000	
53-300-5500	LIABILITY INSURANCE	57,835	64,955	66,500	66,500	68,100	Allocated portion of City's general liability insurance premium
53-300-5530	WORKMAN'S COMP	1,812	2,021	1,700	1,700	1,600	Allocated portion of City's workman comp insurance premium
53-500-7020	EQUIPMENT	-	-	-	40,000	38,250	Mini excavator \$85k (45%)
53-500-7051	SYSTEM IMPROVEMENTS	(0)	142,422	160,000	327,800	327,800	Per CIP Plan, includes ongoing system improvements
Sewer	FUND 53 EXPENSES	311,770	441,650	543,925	760,025	795,950	
Sewer	FUND 53 NET	595,902	282,288	387,075	79,975	90,050	

CITY OF PROSPECT HEIGHTS		5/1/23	5/1/24		5/1/24	5/1/25	
FY25-26 Budget		4/30/24	2/28/25		4/30/25	4/30/26	
GL ACCT #	Description	FY23 Actual	FY25 11 mos	FY25 ytd est	FY25 budget	FY26 proposed	Comments
FUND 71 - POLICE PENSION FUND							
71-100-3000	REAL ESTATE TAXES	443,433	227,614	449,563	480,000	496,750	Per approved 2023 Police Pension tax levy
71-100-3800	INTEREST INCOME	150,759	105,945	125,000	100,000	125,000	Conservative estimate based on current market fluctuations
71-100-3801	NET APPRECIATION - FV INV	1,742,508	1,504,475	1,750,000	350,000	500,000	Conservative estimate based on current market fluctuations
71-100-3860	CITY CONTRIBUTION	2,840,000	540,000	1,145,822	1,145,822	1,585,280	City Contribution
71-100-3861	EMPLOYEE CONTRIBUTION	241,999	166,378	259,687	254,054	267,477	Estimated contributions from active employees
Police Pension	FUND 71 REVENUE	5,418,699	2,544,411	3,730,072	2,329,876	2,974,507	
71-300-4232	DISABILITY BENEFITS	131,779	87,853	110,452	135,733	110,452	Projected costs for FY25 disability pensions
71-300-4233	PENSION PAYMENTS	1,414,545	926,434	1,689,892	1,426,317	1,768,704	Projected costs for FY25 regular pension payments
71-300-5102	ADMINISTRATION	48,369	33,269	50,000	50,000	50,000	Includes professional services, filing and conference fees
71-300-5107	INVESTMENT EXPENSE	11,824	8,395	15,000	15,000	15,000	Annual cost for pension fund investment advisors
Police Pension	FUND 71 EXPENSES	1,606,518	1,055,951	1,865,344	1,627,050	1,944,156	
Police Pension	FUND 71 NET	3,812,180	1,488,460	1,864,728	702,826	1,030,351	
TOTAL - ALL FUNDS		6,630,795	3,304,758	4,817,353	1,752,737	3,228,444	

CITY OF PROSPECT HEIGHTS		5/1/23	5/1/24		5/1/24	5/1/25	
FY25-26 Budget		4/30/24	2/28/25		4/30/25	4/30/26	
GL ACCT #	Description	FY23 Actual	FY25 11 mos	FY25 ytd est	FY25 budget	FY26 proposed	Comments
	NET ACTIVITY BY FUND						
	GENERAL	(5,281,631)	636,740	590,796	445,241	6,800	
	MFT	1,007,679	808,865	1,080,000	486,000	(1,100,000)	
	MUIR POINTE TIF	11,615	17,786	18,000	-	(50,000)	
	TOURISM	167,114	112,945	219,323	10,050	(153,120)	
	DEA	132,792	242,993	(53,250)	(298,000)	(363,540)	
	SWANCC	12,994	(57,967)	(76,232)	4,200	5,000	
	SSA'S 1-4	49,793	141	-	(30,000)	(30,000)	
	SSA5	23,766	5,199	11,729	13,250	8,875	
	SSA8	107,027	62,670	123,230	148,700	123,525	
	CAPITAL	5,608,794	284,655	484,572	223,386	3,631,576	
	ROAD CONSTRUCTION DEBT	36,436	(592,936)	(2,707)	1,467	500	
	SSA6 DEBT	3,599	(111,103)	(1,446)	57	277	
	WATER	321,542	99,526	158,649	(34,800)	77,650	
	PARKING	21,189	24,497	12,885	385	(49,500)	
	SEWER	595,902	282,288	387,075	79,975	90,050	
	POLICE PENSION	3,812,180	1,488,460	1,864,728	702,826	1,030,351	
		6,630,795	3,304,758	4,817,353	1,752,737	3,228,444	