

ORDINANCE NO. O-24-08
AN ORDINANCE ADOPTING THE ANNUAL BUDGET 2024-25

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

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

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

WHEREAS, the Mayor and City Council have reviewed the budget for fiscal year 2024-25 as presented by the City Administrator as the budget officer and have determined that it is in the best interests of the City of Prospect Heights;

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

SECTION ONE: That the fiscal 2024-25 budget for the City of Prospect Heights, Illinois, attached and incorporated into this ordinance as Exhibit A is hereby adopted and approved.

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

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

PASSED and APPROVED this 24th day of April, 2024



[Signature]
Patrick Ludvigsen, City Mayor

ATTEST:

[Signature]
~~City Clerk~~
ACTING DEPUTY CITY CLERK

AYES: CAMELON, ANDERSON, MORGAN-ADAMS, DASH, DOLICK

NAYS: NONE

ABSENT: NONE

Published in pamphlet form April 25, 2024



April 8, 2024

TO: Mayor Patrick Ludvigsen, Members of City Council, Administration and Staff

FROM: Finance Department

RE: Fiscal Year 2024-2025 City of Prospect Heights Proposed Budget

As a result of the budget workshop meetings held in March attached for your approval is the final proposed operating budget for the City of Prospect Heights for FY2024-2025. Per below, revenues exceed expenditures by \$1,617,737. The proposed budget is summarized as follows:

FY2024-25 Fund name	Proposed Budget FY 24-25		
	Budgeted Revenue	Budgeted Expenditures	Net Revenue (Expense)
General Fund			
General Fund	10,895,153	10,649,912	245,241
Special Revenue Funds			
Motor Fuel Tax	825,000	339,000	486,000
Tourism District	750,500	740,450	10,050
DEA Seizure	400	223,400	(223,000)
Solid Waste	624,000	619,800	4,200
SSA #1	-	-	-
SSA #2	-	10,000	(10,000)
SSA #3	-	10,000	(10,000)
SSA #4	-	10,000	(10,000)
SSA #5	33,550	20,300	13,250
SSA #8	172,000	23,300	148,700
Capital Project Fund			
Capital Improvements	6,519,538	6,296,152	223,386
Debt Service Funds			
Road Construction	1,284,500	1,283,033	1,467
SSA #6 Construction	219,500	219,443	57
Enterprise Funds			
Water	1,114,325	1,149,125	(34,800)
Sanitary Sewer	840,000	770,025	69,975
Parking	129,000	128,615	385
Fiduciary Fund			
Police Pension	2,329,876	1,627,050	702,826
Total	25,737,342	24,119,605	1,617,737

Please note, the proposed budget includes the following highlights as discussed in our workshops:

General Fund

- Admin & Finance – Caselle upgrade to Connect including AP Workflow (\$18k)
- Bldg & Zoning – Digitization and Records Mgmt system (\$100k)
- Public Works – FT Admin Assistant (\$84k)
- Interfund transfers –
- Budgeted for FY25 - \$1MM GF to Capital, \$110k SWANCC to Capital, \$115k GF to parking.
- Resolution proposed for FY24 - \$5.5MM GF to Capital, \$2MM GF to Police Pension, \$100k GF to SSA#1

DEA - Public Safety – Facility redesign (\$105) and State mandated Body-worn cameras (\$20k) plus ongoing annual costs of \$20k

Police Pension - \$1.625MM contribution from 2023 tax levy (\$480k) and general fund support (\$1.145). This amount represents 100% of Actuary recommended contribution and 200% of State minimum required contribution

Capital Improvements – Capital projects planned for FY25 totaling \$7.3MM to be funded by \$5.4MM grant awards and \$1.9MM City support

Rate increases:

- Water rate increase of 4% - from \$57.93 (FY24) to \$60.28 (FY25)
- SWANCC rate increase of \$1 for all service levels

CITY OF PROSPECT HEIGHTS											
Fund	FY24-25 Budget Detail		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
	GL Acct #	Description									
GENERAL	01-105-3005	USE TAX	626,005	654,594	506,954	675,998	635,000	627,000	(48,998)	(8,000)	Based on IL Municipal League (IML) forecast and historical data
GENERAL	01-105-3006	NON-HOME RULE SALES TAX	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	384,325	372,245	296,721	340,000	340,000	340,000	-	-	Based on historical data and recent trends
GENERAL	01-105-3011	UTILITY - NATURAL GAS	284,332	327,673	165,898	175,000	200,000	175,000	-	(25,000)	Based on historical data and recent trends
GENERAL	01-105-3012	UTILITY - TELEPHONE	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	25,954	29,767	18,150	25,000	25,000	25,000	-	-	
GENERAL	01-105-3040	RENTAL CAR TAXES	26,920	28,734	27,518	28,000	22,500	22,500	(5,500)	-	
GENERAL	01-105-3050	PLACES FOR EATING TAX	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	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	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	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	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	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	1,685,682	1,738,005	1,510,432	1,600,000	1,700,000	1,650,000	50,000	(50,000)	Based on Revenue Sharing agreement with Vlg of Glenview \$280K annually 2025 and beyond
GENERAL	01-110-3111	GLENVIEW SHARED REVENUE	26,265	602,940	-	315,000	45,000	280,000	(35,000)	235,000	
GENERAL	01-115-3200	GRANT REVENUE	-	-	-	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-IPER SAFETY GRANT	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	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	37,835	32,986	21,407	35,000	35,000	35,000	-	-	
GENERAL	01-120-3320	VEH. STICKERS LATE FEES	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	379	192	75	200	200	200	-	-	
GENERAL	01-120-3342	LICENSES - ANIMALS	10,463	11,521	4,419	10,000	10,000	10,000	-	-	
GENERAL	01-120-3343	LICENSES - LIQUOR	108,400	92,659	10,400	100,000	100,000	100,000	-	-	Consistent with prior years
GENERAL	01-120-3344	LICENSES - BUSINESS	57,053	73,895	6,430	50,000	50,000	40,000	(10,000)	(10,000)	
GENERAL	01-120-3345	LICENSES - FOOD HANDLERS	-	-	-	-	-	10,000	10,000	10,000	New account for business licenses for establishments considered food handlers
GENERAL	01-120-3346	LICENSES - CONTRACTORS	34,800	42,516	32,900	35,000	35,000	35,000	-	-	
GENERAL	01-120-3348	LICENSE - AGREEMENTS	28,561	47,257	33,867	40,000	30,000	40,000	-	-	
GENERAL	01-125-3350	CABLE FRANCHISE FEES	190,536	190,184	171,615	180,000	150,000	155,000	(25,000)	5,000	Rand Road Corridor rental businesses (2) - 1.5% of monthly rentals
GENERAL	01-125-3351	CABLE FRANCHISE FEES-PEG FEES	18,519	9,401	14,233	15,000	15,000	15,000	-	-	Based on historical data and recent trends
GENERAL	01-125-3355	SOLID WASTE FRANCHISE FEES	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	23,025	31,941	35,146	35,146	25,000	32,000	(3,146)	7,000	
B&Z	01-130-3400	BUILDING PERMITS	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 HEARINGS FEES	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	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	9,072	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	9,920	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	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	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	381,850	361,699	373,812	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	112,022	127,237	109,851	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	-	2,000	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	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.
POLICE	01-140-3520	DUI ASSESSMENTS	2,844	-	700	1,500	1,500	1,500	-	-	arrests is to be expected.
POLICE	01-140-3525	POLICE ALARM LICENSES & FEES	13,593	11,140	8,795	9,000	10,000	6,000	(3,000)	(4,000)	The Courts are "pleading out more cases" to a lesser charge

CITY OF PROSPECT HEIGHTS											
Fund	GL Acct #	Description	FY21-22 Actual	FY22-23 Actual	FY23-24 10 mos	FY23-24 Projected	Current Year FY23-24 Budget	FY24-25 Budget	25 budget vs 24 projected	24 budget vs 25 budget	Comments
POLICE	01-145-3551	POLICE REVENUE-TASK FORCE	7,144	12,616	13,464	18,350	19,500	19,500	1,150	-	Amount reflects the predetermined ceiling for DEA overtime. The HOME Bar became a permanent O.T. Detail for weekends, halfway into budget year. This may continue into next year.
POLICE	01-145-3553	POLICE REVENUE-SPECIAL DETAILS	28,841	20,076	29,171	30,000	15,000	26,000	(4,000)	11,000	Seizures are extremely difficult to forecast. Factors dependant on arrests and ever changing laws/rules for forfeitures
POLICE	01-145-3555	POLICE REVENUE - SEIZED ASSETS	5,170	6,371	-	-	1,500	500	500	(1,000)	
GENERAL	01-150-3613	CVB/TOURISM SERVICE CHARGE	60,000	60,000	47,250	63,000	69,000	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	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	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%)	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%)	48,299	73,671	73,673	91,000	100,950	103,000	12,000	2,050	
GENERAL	01-155-3720	FIRE DISTRICT GAS REIMB.	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	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	1,107	3,862	3,862	5,000	750	1,000	(4,000)	250	
GENERAL	01-155-3745	PUBLIC SAFETY REIMBURSABLE FEE	-	7,142	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	2,098	78,526	102,678	100,000	50,000	50,000	(50,000)	-	Conservative estimate based on current market fluctuations
GENERAL	01-160-3801	INTEREST INCOME - II FUNDS	9,577	319,969	641,803	700,000	160,000	400,000	(300,000)	240,000	Conservative estimate based on current market fluctuations
GENERAL	01-160-3802	INTEREST INCOME - PMA	1,913	69,809	179,123	200,000	60,000	100,000	(100,000)	40,000	Conservative estimate based on current market fluctuations
GENERAL	01-160-3810	NEWSLETTER ADVERTISING	9,000	21,934	2,340	5,500	5,500	5,500	-	-	
GENERAL	01-160-3815	SPONSORSHIP & CONTRIBUTIONS	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	30,485	125,328	19,015	20,000	15,000	15,000	(5,000)	-	
GENERAL	01-200-3990	INTERFUND TRANSFERS	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	10,868,382	12,646,893	9,512,336	11,496,457	10,558,448	10,895,153	(601,304)	336,705	
DEPT 310 - CITY COUNCIL EXPENDITURES											
CITY COUNCIL	01-310-4000	WAGES	32,580	92,871	94,253	101,000	101,000	104,000	3,000	3,000	City Council (43K) PZBA (56K) Police/Fire (56K) Staff (548K) 2 NRC interns (\$12k, \$6k reimb from Park District)
CITY COUNCIL	01-310-4100	HEALTH INSURANCE	12,093	6,686	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	71	100	100	100	-	-	Based on current premiums for AV Technician
CITY COUNCIL	01-310-4200	SOCIAL SECURITY	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	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	197	4,351	2,894	3,600	3,600	3,200	(400)	(400)	2024 rate 6.45%, estimate for 2025 6.77%
CITY COUNCIL	01-310-5100	PROFESSIONAL SERVICES	1,045	1,547	1,612	1,800	2,000	2,000	-	-	Consistent with historical data
CITY COUNCIL	01-310-5300	ALDERMANIC EXPENSES	12,052	11,322	11,450	11,450	12,400	11,200	(200)	(200)	Zoom (750), PowerTime (950), Business Cards, Name Plates and miscellaneous (NWMC (8,2k), MMC (800), IML (1.5k), CMAP (800), GWACC (300), NATOA (200), LWV (500)
CITY COUNCIL	01-310-5310	MEMBERSHIPS	37,053	37,736	39,236	40,000	45,000	43,000	3,000	-	Black Party 10K, Other City Events 5K, RmR 28k
CITY COUNCIL	01-310-5950	SPECIAL EVENTS	13,088	22,337	7,488	8,126	8,126	8,126	-	-	NRC to send budget request shortly
CITY COUNCIL	01-310-5960	NRC OPERATIONS	17,201	15,679	5,589	28,650	28,650	22,950	(5,700)	(5,700)	AV supplies/repairs, Playout system replacement, consulting and on-call assistance
CITY COUNCIL	01-310-7020	EQUIPMENT	115,224	204,401	176,567	212,526	217,276	214,476	1,950	(2,800)	
DEPT 310		TOTAL CITY COUNCIL	115,224	204,401	176,567	212,526	217,276	214,476	1,950	(2,800)	
DEPT 320 - ADMINISTRATION DEPARTMENT EXPENDITURES											
ADMIN	01-320-4000	WAGES	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	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	312	394	289	350	350	400	50	50	Based on current premiums for administration staff
ADMIN	01-320-4200	SOCIAL SECURITY	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	5,731	5,039	4,416	5,300	5,300	5,500	200	200	Based on budgeted wages at 1.45%
ADMIN	01-320-4220	IMRF	45,649	37,742	22,291	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	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	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	20,296	24,873	19,730	20,000	20,000	20,000	-	-	Estimate per City engineer - (16 hrs/month)

CITY OF PROSPECT HEIGHTS											
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ADMIN	01-320-5130	COMPUTER CONSULTANT	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	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	PHOTOCOPY	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	11,698	24,317	10,643	13,737	19,000	19,000	5,263	-	(3k), Misc (1k)
ADMIN	01-320-5222	LEGAL NOTICES	2,481	1,620	1,795	2,000	2,000	2,000	-	-	Daily Herald, Paddock publications and Journal & Topics
ADMIN	01-320-5230	WEBSITE	7,823	8,214	10,185	10,200	9,300	10,200	-	900	Annual Civic website maintenance fee (10.2k), Clittech (400), Municipal Clerks of Illinois (100), ICMA (1.2k), ILCMA (400), GFOA (200)
ADMIN	01-320-5310	MEMBERSHIPS	3,408	2,153	1,879	2,500	3,500	2,300	(200)	(1,200)	
ADMIN	01-320-5410	UTILITIES	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	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	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 (51k)
ADMIN	01-320-5501	INSURANCE DEDUCTIBLES	290	11,504	-	-	-	5,000	5,000	-	2 claims at \$2500 ea
ADMIN	01-320-5530	WORKERS COMP INSURANCE	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	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 replacement and miscellaneous equipment
	DEPT 320	TOTAL ADMINISTRATION	802,901	734,309	569,146	664,087	726,050	747,450	83,363	21,400	
	DEPT 322 - FINANCE	DEPARTMENT EXPENDITURES									
FINANCE	01-322-5101	AUDIT	15,092	16,123	19,476	22,000	16,300	19,800	(2,200)	3,500	Allocated admin cost for Financial Services
FINANCE	01-322-5102	FINANCIAL SERVICES	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	650	190	190	1,000	1,000	810	-	GFOA dues, Certificate of Excellence program
FINANCE	01-322-5541	COMPUTER CONSULTING & SUPPORT	15,060	7,851	2,288	5,000	8,500	12,900	7,900	4,400	Annual support (DeKind) and enhancements (Caselle)
	DEPT 322	TOTAL FINANCE	160,781	153,446	120,515	159,990	158,600	166,700	6,710	8,100	
	DEPT 324 - LEGAL	DEPARTMENT EXPENDITURES									
LEGAL	01-324-5120	CITY ATTORNEY (TRESSLER)	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	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)	48,997	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	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	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	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	405	470	374	400	400	400	-	-	Based on current premiums for Community Development staff
B&Z	01-340-4200	SOCIAL SECURITY	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	4,905	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	47,697	36,064	20,654	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	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 digitization and management system project
B&Z	01-340-5111	BILLABLE ENGINEERING	15,331	15,985	6,286	6,500	15,000	10,000	3,500	(5,000)	Reduction due forecast of less permits
B&Z	01-340-5221	PRINTING	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	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	700	640	330	1,500	1,500	1,500	-	-	Increase in annual dues. ICC, NWBOCA, SBOC, IAACE, AACE, IEDC, ICSC, ED Service
B&Z	01-340-5330	TRAINING	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	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	4,492	4,365	3,037	4,200	4,200	4,200	-	-	Allocation of City's premiums

CITY OF PROSPECT HEIGHTS										
Fund	FY24-25 Budget Detail	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
B&Z	01-340-5700 OFFICE SUPPLIES	755	1,251	134	4,000	4,000	4,000	-	-	Miscellaneous supplies; inspection tools, shirts
B&Z	01-340-5751 GASOLINE	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	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	571,492	553,415	436,875	555,700	574,700	666,000	110,300	91,300	
	DEPT 350 - PUBLIC WORKS DEPARTMENT EXPENDITURES									
PUBLIC WORKS	01-350-4000 WAGES	379,812	380,184	321,456	383,500	383,500	436,500	53,000	53,000	Includes 2.25% increase union wages for cast on contract
PUBLIC WORKS	01-350-4001 ALLOCATED WAGES & BENEFITS	(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	9,530	10,408	8,814	16,500	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	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	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	440	490	392	500	500	600	100	100	Based on current premiums for Public Works staff
PUBLIC WORKS	01-350-4200 SOCIAL SECURITY	25,917	25,462	20,986	25,000	25,000	28,000	3,000	3,000	Based on budgeted wages at 6.2%
PUBLIC WORKS	01-350-4210 MEDICARE	6,061	5,955	4,908	6,000	6,000	6,600	600	600	Based on budgeted wages at 1.45%
PUBLIC WORKS	01-350-4220 IMRF	46,886	42,274	25,370	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	45,304	42,737	35,755	48,000	55,000	55,000	7,000	-	Aging fleet- Regular maintenance/replace; parts on 45-50 fleet vehicles plus Dealer/outside repairs
PUBLIC WORKS	01-350-5031 SIGNAL MAINTENANCE	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	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	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	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/replace, plumbing, back-flow system, locks, carpet/uniform rental, Building inspections and repairs. Non-capital expense.
PUBLIC WORKS	01-350-5106 PROF SERVICES - STREETS/DRAIN	46,509	5,968	43,223	55,000	60,000	60,000	5,000	-	Parking lot repairs 25k+ HVAC
PUBLIC WORKS	01-350-5310 MEMBERSHIPS	716	1,854	401	2,000	3,000	2,000	-	(1,000)	Patching/Sealing (\$20k), Spot paving repairs (\$40k) and regular ongoing street maintenance projects
PUBLIC WORKS	01-350-5330 TRAINING	3,005	5,058	3,997	5,500	5,500	6,500	1,000	1,000	Illinois Arborist, Tree City USA, Morton Arboretum, APWA, DP River Watershed Group, IPWMAN, etc
PUBLIC WORKS	01-350-5410 UTILITIES/CELL PHONE/CABLE	8,294	10,493	10,135	12,000	7,500	12,500	500	5,000	750 ASE mechanic training, \$3k PWX24 conference, Arborist Training, APWA Training/Events, Fuel Tank Certification, FEWA-ISO, Snow and Ice Safety/Liquids training
PUBLIC WORKS	01-350-5411 WATER AND ELECTRIC PURCHASES	11,308	8,947	7,814	10,000	13,000	10,000	-	(3,000)	PW Cell phones \$300/m, PW Data/Comcast PW \$250/m
PUBLIC WORKS	01-350-5421 DUMP CHARGES	-	630	-	1,000	2,000	2,000	1,000	-	Payments to Constellation Energy (4 accounts)
PUBLIC WORKS	01-350-5500 LIABILITY INSURANCE PREMIUM	45,125	44,240	35,742	46,050	46,050	53,000	6,950	6,950	Disposal of contaminated soil / sewage / spoil
PUBLIC WORKS	01-350-5510 RENTAL EQUIPMENT	336	-	-	500	500	500	500	-	Allocation of City's premiums (\$40k) plus Underground Storage Tank premium (\$13k)
PUBLIC WORKS	01-350-5530 WORKERS COMPENSATION INSURANCE	18,135	20,954	14,576	20,100	20,100	20,000	(100)	(100)	Extra chipper, emergency equipment, sidewalk grinder, trencher, generators
PUBLIC WORKS	01-350-5610 EQUIPMENT MAINTENANCE	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	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	2,145	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	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	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	1,326	2,050	1,207	1,500	1,500	1,500	-	-	General paper, files, supplies, coffee,
PUBLIC WORKS	01-350-5710 OPERATING SUPPLIES	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											
FY24-25 Budget Detail											
Fund	GL Act #	Description	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
PUBLIC WORKS	01-350-5721	SIGNS	9,066	21,226	20,754	20,754	20,000	15,000	(5,754)	(5,000)	Sign program, includes work area protection, signage upgrades to MUTCD standards as needed
PUBLIC WORKS	01-350-5730	TOOLS	557	3,986	21	4,000	4,000	4,000			Miscellaneous rakes, shovels, power tools, drills, welder
PUBLIC WORKS	01-350-5751	GASOLINE	15,416	16,362	23,954	25,000	18,000	18,000	(7,000)		Fuel expense for all PW Vehicles and equipment
PUBLIC WORKS	01-350-7011	IMPROVEMENTS - PW	15,725	4,185	51,475	51,475	45,000	38,000	(13,475)	(7,000)	Interior Storage, parking lot repairs
PUBLIC WORKS	01-350-7020	EQUIPMENT	-	1,142	71	15,000	35,300	15,000		(20,300)	Update vehicle programmer, plate tamper
PUBLIC WORKS	01-350-7023	SAFETY EQUIPMENT	2,862	6,538	4,257	5,000	5,000	5,000			Consistent with prior year
PUBLIC WORKS	01-350-7025	HARDWARE/SOFTWARE	314	2,173	3,434	4,500	4,500	4,500			PW management program for vehicle maintenance, material, and crew Time management software. Equipment set up, software, and contract for GPS units \$1,800 per year (total \$2.5k), license renewals
	DEPT 350	TOTAL PUBLIC WORKS	987,867	977,405	876,240	1,174,379	1,267,950	1,310,685	136,307	42,735	
	DEPT 360 - PUBLIC SAFETY DEPARTMENT EXPENDITURES										
POLICE	01-360-4000	WAGES	428,333	625,540	499,864	575,000	676,000	652,000	77,000	(24,000)	Chief, D.C., Director of Police Admin, 2 Records Clerk, 5-part-time desk (\$50 K) PD NO Longer responsible for X-Guards, Social Worker Budget for 23-24 came in lower than expected due to the termination of Ofc Gutierrez and Ofc. Collazo. We are at full staff for 2024-2025. Includes a 2.25 % rate increase for 2024-2025 MAP Union Contract (16 Officers 6 Sergeants) Also reflects \$20,000 increase in a Lateral Police Ofc. Starting pay.
POLICE	01-360-4001	WAGES - SWORN OFFICERS	2,020,259	1,978,759	1,781,611	1,918,664	2,131,000	2,251,950	333,286	120,950	Holiday Compensation sell back per contract (up to 60 hours)
POLICE	01-360-4002	WAGES - EXTRA STRAIGHT PAY	10,807	14,878	8,020	29,000	29,000	40,350	11,350	11,350	(3) @ 36 hours per pay period scheduled additional hours as needed, plus mandated training. Went from 4 to 3 part-time Officers. Difficult to find qualified Candidates. Being fully staffed for this budget year, part-timers will not be needed as much to fill in for Full-timers.
POLICE	01-360-4004	WAGES - PART-TIME SWORN OFFICERS	66,309	124,446	103,617	112,500	113,000	112,500		(500)	Part-time Desk personnel have been filling in when there are needs for weekend desk coverage. Rachelle has come in several times to cover desk (without pay)
POLICE	01-360-4010	OVERTIME	1,771	5,838	2,920	4,500	7,500	3,750	(750)	(3,750)	Reflects 2.25% salary increases plus private details (HOME BAR-15k, PABCOR-15k, OLIVE TREE CHURCH-2k, OTHER-2k, estimated total 34k). Over budget FY23-24 due to HOME bar detail, added in as a permanent weekend detail in July of 2023.
POLICE	01-360-4011	OVERTIME - SWORN OFFICERS	128,334	159,935	151,770	168,000	153,000	168,000		15,000	
POLICE	01-360-4100	HEALTH INSURANCE	489,239	504,213	296,543	400,000	565,000	502,100	102,100	(62,900)	24 covered in PY, 27 in CY plus coverage changes
POLICE	01-360-4110	LIFE INSURANCE	2,523	2,398	1,886	2,800	2,800	2,675	(125)	(125)	Based on current premiums for Public Safety staff
POLICE	01-360-4120	UNEMPLOYMENT INSURANCE	-	7,319	3,139	3,200	3,500	3,500	300	3,500	
POLICE	01-360-4200	SOCIAL SECURITY	18,736	21,273	17,154	20,000	46,750	49,700	29,700	2,950	Based on budgeted wages at 6.2%
POLICE	01-360-4210	MEDICARE	37,967	41,112	36,419	40,000	44,000	47,400	7,400	3,400	Based on budgeted wages at 1.45%
POLICE	01-360-4220	IMRF	37,114	23,147	15,172	23,000	23,000	20,800	(2,200)	(2,200)	2024 rate 6.45%, estimate for 2025 6.77%
POLICE	01-360-4231	PENSION CONTRIBUTION-CITY GF	716,354	343,250	690,000	840,000	600,000	1,145,822	305,822	545,822	City contribution based on actuarial recommendation and other City budgeted costs of \$7000, decreased body removal to the ME office \$3750, Recruit testing and F and P Commission \$2000, Lexis Nexis \$2300, and \$2500 contingency. Never Walk Alone Peer Support membership \$700,DACRA, Full Access-\$18,000, Court Reporter, \$5,000 (\$3,000 increase). New for the 2024-25 budget-Power Time Scheduling software, Food for prisoners. The PD will need additional toiletries for the 2024-2025 budget. Based on last two years, average of stray dogs has decreased by 2.5.
POLICE	01-360-5100	PROFESSIONAL SERVICES	29,142	42,629	50,076	54,000	67,800	80,500	26,500	12,700	Postage: Previous budgets have overbudgeted postage. A \$700 decrease seems appropriate.
POLICE	01-360-5140	PRISONERS CARE	488	1,015	339	500	1,000	1,000	500		The PD records Department has cut the use of paper in half as well as cut the use of color copies (color copies cost more).
POLICE	01-360-5141	KENNEL FEES	518	403	360	750	1,000	800	50	(200)	Case jackets, Chief (letter head-PPD Business cards. The Clerks office will not be printing Cite and Notice (new for 2024) forms for PD's. This will cost the City approximately \$500 per year.
POLICE	01-360-5200	POSTAGE	105	1,541	1,694	13,000	2,000	1,300	(11,700)	(700)	Rates are down due to reimbursements. Today 1-18-24, the Director told the Chiefs that the trend of decreases is likely to over. With newer technology, prices will increase for 2025-2026.
POLICE	01-360-5220	PHOTOCOPY	13,616	13,038	3,217	4,300	7,000	5,000	700	(2,000)	
POLICE	01-360-5221	PRINTING	2,782	1,598	1,763	2,000	2,000	2,000			
POLICE	01-360-5240	NORTHWEST CENTRAL DISPATCH	216,188	202,023	158,885	173,919	205,318	190,000	16,081	(15,318)	

CITY OF PROSPECT HEIGHTS											
Fund	GL Acct #	Description	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
POLICE	01-360-5310	MEMBERSHIPS	48,649	47,766	47,126	50,000	52,500	53,200	3,200	700	Lexipol rate-\$7622, FBINA-\$200, NIPAS \$400, NIPAS \$5,800 EST. -\$800,NIPAS MFF \$1,005,MCAT \$3000, MICAT STAR \$1000, Illinois Arson Investigators Assoc. \$40, Fire and Police Commission Assoc.\$375, ILACP \$400, Critical Reach-\$385, International IACP \$440, North Suburban Chiefs \$400, Cook County Captains \$150, LERMI \$40, Rotary \$340, ILEAS \$120, Social workers Assoc. \$120,Northern Illinois Regional Crime Laboratory--\$26,445 (up \$445),NMERT-\$1900, Social Worker Assoc-\$80, Notary Renewel-\$60, elineup-\$800, MOCIC-\$150, (slight increases expected for most memberships FY2024-25).
POLICE	01-360-5321	AUTO EXPENSE	2,193	2,374	2,042	2,500	3,000	3,000	500	-	Car wash, detailing, and an occasional Biohazard cleaning
POLICE	01-360-5330	TRAINING	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 \$2,183, 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, NWCDOS 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	-	-	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	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	52,815	64,981	70,493	72,700	77,700	79,800	7,100	7,100	Allocation of City's annual premium
POLICE	01-360-5510	RENTAL EQUIPMENT	372	654	654	654	654	654	-	-	Postage Meter, rate will not increase until December 2025.
POLICE	01-360-5530	WORKERS COMPENSATION INSURANCE	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	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	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	5,638	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	8,122	9,420	7,427	7,500	9,000	8,000	500	(1,000)	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	9,804	10,061	10,797	12,000	10,000	10,000	(2,000)	-	Duty and Training ammunition, weapons cleaning supplies and targets, cleaning costs for the PHPD range.
POLICE	01-360-5741	CLOTHING	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	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	255	-	-	200	200	200	-	-	\$200 per year for the Journal Paper.
POLICE	01-360-7022	POLICE - SMALL EQUIPMENT	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 replacements/parts/Narcan and server upgrades (\$6k) and wireless controller upgrade, 8 desktops, 12 monitors, 4 ballistic vests
POLICE	01-365-5981	DUI EXPENSE	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 Training 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	2,257	943	-	-	2,500	-	-	(2,500)	
		DEPT 360/65	5,136,655	5,002,665	4,184,461	4,819,707	5,140,022	5,758,601	938,894	618,579	
REIMB EXP	01-370-4101	RETIREE HEALTH INSURANCE EXPENSE	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	15,000	18,000	18,000	18,000	18,000	-	-	
REIMB EXP	01-370-5751	GASOLINE	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	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	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	659,694	1,867,809	1,296,109	9,270,359	1,701,204	1,457,500	(7,795,584)	(243,704)	
		GENERAL	8,781,880	9,764,950	7,907,741	17,140,748	10,059,802	10,649,912	(6,473,561)	590,110	

CITY OF PROSPECT HEIGHTS											
FY24-25 Budget Detail											
Fund	GL Acct #	Description	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
	GENERAL	FUND 01 NET	2,086,502	2,881,944	1,604,595	(5,644,291)	498,646	245,241	5,872,257	(253,405)	

CITY OF PROSPECT HEIGHTS												
FY24-25 Budget Detail												
Gl. Act #	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 11 - MOTOR FUEL TAX FUND												
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	
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)			
11-300-5100	PROFESSIONAL SERVICES	-	-	-	-	-	-	-	-	-		
11-300-5430	BANK FEES	-	-	-	-	-	-	-	-	-		
11-300-7020	EQUIPMENT	-	-	-	-	-	-	-	-	-		
11-500-7050	ROAD CONSTRUCTION	-	-	-	-	-	439,000	-	-	-		
11-500-7051	SIDEWALKS	-	194,986	-	-	-	-	-	-	-		
11-500-7052	STORMWATER IMPROVEMENTS	-	-	-	-	-	-	-	-	-		
11-600-8090	INTERFUND TRANSFER OUT	-	124,922	-	-	-	-	339,000	339,000	339,000	Per CIP Plan, includes Construction Engineering/Construction - Willow Road project	
MFT	FUND 11 EXPENSES	-	319,909	-	-	-	439,000	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												
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	
13-100-3800	INTEREST INCOME	7	5	413	620	750	200	500	(250)	300		
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			
13-300-5101	AUDIT	1,129	1	828	1,049	1,200	1,000	1,200	200	200	Allocation of the City's annual audit fees	
13-300-5102	FINANCIAL SERVICES	6,731	6,524	7,002	7,300	7,300	7,300	12,000	4,700	4,700	Allocation of City's Financial Services costs	
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	
13-300-5310	MEMBERSHIPS	28,644	28,644	38,192	47,741	47,741	47,740	50,000	2,259	2,260	Membership dues for Chicago North Shore CVB	
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	
13-300-5430	BANK CHARGES	-	50	460	-	-	500	500	500	-		
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	
13-500-7020	IMPROVEMENTS	-	-	-	-	-	-	71,000	71,000	71,000	Per CIP Plan, includes Street Lighting, City Monument Sign and Camera Program	
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												
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	
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)			
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 suppression details/DEA, Detective O'Connor Overtime	
16-300-5100	PROFESSIONAL SERVICES	-	-	7,002	5,357	9,970	9,970	29,900	24,925	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	
16-300-5310	MEMBERSHIP	1,758	1,811	2,261	2,419	2,500	4,000	2,500	-	(1,500)	Leads on line/Investigative software-\$2,500	
16-300-5330	TRAINING	912	-	5,768	5,834	6,000	6,000	6,000	-	-	Mandated training/overtime rate plus equipment	
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 Eas	
16-300-5710	OPERATING SUPPLIES	999	3,846	2,990	9,749	6,000	6,000	4,000	(5,749)	(2,000)	SIMS Rapid Deployment mandated training supplies	
16-300-5720	POLICE- SMALL EQUIPMENT	-	519	3,933	-	-	4,000	43,000	43,000	39,000	(Corporal Loehner) includes a new ballistic vest, 13 body worn cameras per State mandate (\$20k)	
16-500-7020	POLICE - EQUIPMENT - CAPITAL	56,183	59,691	79,051	83,637	180,000	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	(84,221)	25,140	22,771	98,415	101,739	(259,570)	(223,000)	(324,739)			

CITY OF PROSPECT HEIGHTS											
FY24-25 Budget Detail											
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											
17-100-3355	SOLID WASTE FEES	470,159	466,567	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	470,172	466,587	465,207	389,199	541,000	541,000	624,000	83,000	83,000	
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
17-300-5420	SWANCC CHARGES	329,036	328,480	365,345	318,930	392,070	392,070	404,800	12,730	12,730	Includes monthly rate of \$33,731 plus estimated 2024 true-up charges
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	429,036	513,730	541,345	423,930	532,070	532,070	619,800	87,730	87,730	
	FUND 17 NET	41,135	(47,143)	(76,138)	(34,731)	8,930	8,930	4,200	(4,730)	(4,730)	
FUND 21 - SSA #1 FUND											
21-100-3000	REAL ESTATE TAXES	-	-	-	-	13,345	-	-	(13,345)	-	8%
21-100-3800	INTEREST INCOME	2	2	9	9	9	-	-	(9)	-	
21-200-3990	TRANSFER IN	-	-	-	-	94,696	-	-	(94,696)	-	
	SSA #1	2	2	9	9	108,050	-	-	(108,050)	-	
21-300-5100	PROFESSIONAL SERVICES	-	-	-	-	-	-	-	-	-	
21-300-8090	INTERFUND TRANSFER OUT	-	-	-	-	-	-	-	-	-	
	SSA #1	-	-	-	-	-	-	-	-	-	
SSA #1	FUND 21 NET	2	2	9	9	108,050	-	-	(108,050)	-	
FUND 22 - SSA #2 FUND											
22-100-3000	REAL ESTATE TAXES	-	-	-	-	-	-	-	-	-	
22-100-3800	INTEREST INCOME	10	10	41	39	50	-	-	(50)	-	
	SSA #2	10	10	41	39	50	-	-	(50)	-	
22-300-5100	PROFESSIONAL SERVICES	-	-	-	-	-	10,000	10,000	10,000	10,000	Conservative estimate for preliminary work re: future improvements
	SSA #2	-	-	-	-	-	10,000	10,000	10,000	10,000	
SSA #2	FUND 22 NET	10	10	41	39	50	(10,000)	(10,000)	(10,050)	(10,050)	
FUND 23 - SSA #3 FUND											
23-100-3000	REAL ESTATE TAXES	-	-	-	-	-	-	-	-	-	
23-100-3800	INTEREST INCOME	68	68	388	134	150	-	-	(150)	-	
	SSA #3	68	68	388	134	150	-	-	(150)	-	
23-300-5100	PROFESSIONAL SERVICES	-	-	-	-	-	10,000	10,000	10,000	10,000	Conservative estimate for preliminary work re: future improvements
	SSA #3	-	-	-	-	-	10,000	10,000	10,000	10,000	
SSA #3	FUND 23 NET	68	68	388	134	150	(10,000)	(10,000)	(10,150)	(10,150)	
FUND 24 - SSA #4 FUND											
24-100-3000	REAL ESTATE TAXES	-	-	-	-	-	-	-	-	-	
24-100-3800	INTEREST INCOME	9	9	35	34	40	-	-	(40)	-	
	SSA #4	9	9	35	34	40	-	-	(40)	-	
24-300-5100	PROFESSIONAL SERVICES	-	-	-	-	-	10,000	10,000	10,000	10,000	
	SSA #4	-	-	-	-	-	10,000	10,000	10,000	10,000	
SSA #4	FUND 24 NET	9	9	35	34	40	(10,000)	(10,000)	(10,040)	(10,040)	

CITY OF PROSPECT HEIGHTS										
FY24-25 Budget Detail	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
GL Act #										
Description										
FUND 25 - SSA #5 FUND										
25-100-3000 REAL ESTATE TAXES	26,972	27,019	26,913	17,283	30,000	31,390	33,550	3,550	2,160	Per 2023 tax levy request
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		
25-300-5050 SYSTEM MAINTENANCE	12,136	4,437	16,816	1,363	2,000	10,000	10,000	8,000		Area structure repairs
25-300-5100 PROFESSIONAL SERVICES	8,426	10,500	1,895			5,000	5,000	5,000		Contracted pump maintenance, structure replacements and rehab
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
25-300-7053 DRAINAGE IMPROVEMENTS										Eastside Stormwater Improvement to begin in FY26 per City Capital Improvement Plan
SSA #5	21,437	17,200	23,043	6,063	7,000	19,800	20,300	13,300		
FUND 25 NET	5,564	9,848	4,029	11,410	23,200	11,690	13,250	(9,950)		
FUND 28 - SSA #8 FUND										
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
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		
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 re
28-300-5500 LIABILITY INSURANCE	875	2,263	4,332	4,700	5,000	4,800	5,300	300	500	Generator Cord Set, Wear parts, gauge replacement, sluice gate ramp
28-300-5710 OPERATING SUPPLIES	94	99	127			1,000	1,000	1,000		Wear parts, gauge replacement, sluice gate ramp
28-300-7020 EQUIPMENT			1,259	670	1,000	5,000	5,000	4,000		
SSA #8	11,561	5,689	12,924	43,715	46,000	22,800	23,300	(23,700)		
FUND 28 NET	145,168	111,564	116,359	53,177	115,650	139,150	148,700	33,050		
FUND 30 - CAPITAL PROJECTS FUND										
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
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	(568,407)		
30-550-7020 CITY IMPROVEMENTS/EQUIPMENT		41,673	7,863	247,210	300,000	6,500	156,000	(144,000)	149,500	
30-550-7050 STREET RESURFACING	62,550	387,054	122,713			75,000	20,000	20,000	(55,000)	
30-550-7060 SIDEWALKS	150,458		306,364			4,229,419	4,384,952	4,184,952	155,533	
30-550-7062 STORMWATER PROJECTS				2,475	100,000	581,000	1,735,200	1,635,200	1,154,200	
30-550-7063 DRAINAGE IMPROVEMENTS	47,082	14,403	394,107	186,204	250,000	1,791,200		(250,000)	(1,791,200)	
30-550-7064 DRAINAGE IMPR-WILLOW RD	18,440	8,354	106,774	65,850	100,000			(100,000)		
30-550-7065 DRAINAGE IMPR-ARLINGTON	849	86,763	3,889,716	356,792	500,000			(500,000)		
Capital	315,454	538,247	4,827,537	979,363	1,450,000	6,683,119	6,296,152	4,846,152		
FUND 30 NET	(315,454)	1,195,417	(1,865,949)	148,582	5,437,945	(1,760,511)	223,386	(5,214,559)		
FUND 41. ROAD CONSTRUCTION DEBT FUND										
41-100-3000 REAL ESTATE TAXES	1,295,801	1,226,862	1,254,836	639,585	1,274,000	1,274,000	1,284,000	10,000	10,000	Per 2023 tax levy request
41-100-3800 INTEREST INCOME	274	237	1,086	633	800	500	500	(300)		
Rd Const 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		
41-300-5101 AUDIT & ACCTG	2,645	1,362			3,000	3,000		(3,000)		
41-300-5430 BANK FEES	1,450	550	605	605	1,000	1,000		(1,000)		
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
41-400-6010 INTEREST	229,359	261,117	224,483	184,983	184,983	184,983	145,033	(41,950)	(41,950)	Debt service requirement per repayment schedule
41-400-6120 BOND ISSUANCE COSTS	83,958									
41-400-6125 BOND PROCEEDS	(4,195,000)									
41-400-6126 BOND PROCEEDS DISCOUNT	0									
41-400-6127 BOND PROCEEDS PREMIUM	(689,654)									
41-400-6128 PAYMENT TO ESCROW AGENT	4,798,341									
Rd Const Debt	1,311,099	1,253,029	1,255,088	1,270,588	1,273,983	1,273,983	1,283,033	9,051	9,051	
FUND 41 NET	(15,024)	(25,931)	10,834	(630,369)	818	517	1,467	650		

CITY OF PROSPECT HEIGHTS											
FY24-25 Budget Detail											
GL Acct #	Description	FY20-21 Actual	FY21-22 Actual	FY22-23 Actual	FY23-24 10 mos	FY23-24 Projected	Current Year Budget FY23-24	PROPOSED FY24-25 Budget	25 budget vs 24 projected	24 budget vs 25 budget	Comments
FUND 46 - SSA #6 DEBT FUND											
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
46-100-3800	INTEREST INCOME	33	33	211	204	300	-	500	200	500	
46-160-3899	MISCELLANEOUS INCOME	-	-	-	-	-	-	-	-	-	
FUND 46 REVENUE											
SSA #6		221,153	230,631	224,258	103,231	219,033	218,733	219,500	467	1,200	
46-300-5430	BANK FEES	550	550	605	1,155	1,200	-	1,200	-	1,200	
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
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
FUND 46 EXPENSES											
SSA #6		213,040	219,120	219,500	219,888	219,933	218,733	219,483	(490)		
SSA #6	FUND 46 NET	8,113	11,511	4,758	(116,656)	(900)		57	957		
FUND 51 - WATER FUND											
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
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
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
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
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
51-100-3885	PENALTY	5,811	8,276	10,871	4,993	6,000	7,500	7,500	1,500		
FUND 51 REVENUE											
Water		914,881	927,306	991,379	928,458	1,111,630	963,130	1,114,325	2,695		
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%)
51-300-4010	OVERTIME	40	-	120	-	1,500	4,000	4,000	2,500		
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)
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)
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%
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%
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%
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)
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, valves/pipe repairs \$25k, Failed section replacements and restoral - replace two valves 18k
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
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
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
51-300-5200	POSTAGE	-	2,500	1,325	4,593	5,000	6,000	6,500	1,500	500	
51-300-5221	PRINTING	-	346	894	459	459	500	600	141	100	
51-300-5310	MEMBERSHIPS	361	1,030	533	933	1,500	1,500	1,500			AWWA, IRWA, etc
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 operators
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
51-300-5412	WATER COST	254,758	271,865	252,445	254,306	368,500	312,000	380,000	11,500	68,000	Includes credit card processing fees from Paymentech and Xpress Bill Pay for online credit card payments
51-300-5430	CREDIT CARD & BANK CHARGES	17,043	12,743	13,796	11,476	13,000	15,000	13,000	-	(2,000)	
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
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
51-300-5634	STONE AND CONCRETE	390	-	6,980	-	-	4,000	4,000	4,000		Backfill and restoral of main breaks / concrete replacement
51-300-5661	METERS	1,623	-	4,242	2,835	5,000	35,000	5,000	4,000	(30,000)	Replace defective water meters 8 x \$350 and 2 x \$400 - 5yr full program
51-300-5750	CHEMICALS	746	-	139	-	300	500	500	200		Chlorine / Misc
51-300-5751	GASOLINE	782	1,628	1,822	1,295	2,000	1,800	2,000	200	200	Annual gasoline provision (150 month avg)
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
51-400-6010	INTEREST	-	-	7,551	7,400	7,400	7,400	3,900	(3,500)	(3,500)	Interest payment on outstanding debt - final payment due in 2025
51-500-7020	EQUIPMENT & IMPROVEMENTS	-	-	-	-	-	55,000	180,000	180,000	125,000	Per CIP Plan includes Water Reservoir Rehabilitation and Well House Parking lot
51-600-8000	DEPRECIATION	120,331	120,331	120,331	90,750	121,000	121,000	124,300	3,300	3,300	Replacement plus 50% utility truck
Water	FUND 51 EXPENSES	733,566	643,873	714,401	680,306	913,289	979,130	1,149,125	235,836	3,300	Annual depreciation provision
Water	FUND 51 NET	181,316	283,434	277,278	248,152	198,341	(16,000)	(50,800)	(235,141)		

CITY OF PROSPECT HEIGHTS											
FY24-25 Budget Detail											
GL Act #	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 52 - PARKING FUND											
52-100-3330	PARKING FEES	106	5,278	12,274	13,221	13,500	8,000	14,000	500	6,000	
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
	FUND 52 REVENUE	55,106	110,278	124,274	97,221	125,500	120,000	129,000	3,500		
52-300-4001	ALLOCATED WAGES & BENEFITS	45,000	45,000	46,300	34,725	46,300	46,300	48,615	2,315	2,315	
52-300-5000	BUILDING MAINTENANCE	-	-	-	-	-	-	7,000	7,000	7,000	Interior and exterior building repairs
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
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
52-300-5511	FACILITY RENT	18,000	18,450	20,340	-	23,550	23,550	25,000	1,450	1,450	Parking lot salt and bag salt for sidewalks and stairways and snow blower parts.
52-300-5632	ICE CONTROL MAINTENANCE	-	900	1,808	475	1,000	2,000	2,000	1,000	(500)	Paper towels, toilet paper, cleaning supplies, sign repair/replacement, plumbing
52-300-5710	OPERATING SUPPLIES	360	250	707	78	500	1,000	500	-	(500)	parts; light bulbs
52-500-8000	DEPRECIATION	32,136	32,136	32,136	27,000	36,000	36,000	36,000	-	-	Annual depreciation provision
	FUND 52 EXPENSES	114,995	107,769	108,914	67,493	115,450	119,350	128,615	13,165		
	FUND 52 NET	(59,889)	2,509	15,360	29,786	10,050	650	385	(9,665)		
FUND 53 - SEWER FUND											
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
53-100-3801	INTEREST INCOME-PMA	274	708	7,973	26,252	30,000	5,000	12,000	(18,000)	7,000	
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
53-100-3885	PENALTY	7,088	7,648	8,676	7,495	8,000	6,000	6,000	(2,000)	-	
	FUND 53 REVENUE	821,192	835,940	826,800	676,379	868,000	812,000	840,000	(28,000)		
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
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)
53-300-4110	LIFE INSURANCE	150	127	-	-	-	150	125	125	(25)	Based on current premiums for Sewer department staff (1 FT, 1 PT)
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%
53-300-4210	MEDICARE	919	861	1,008	491	1,000	1,300	1,300	300	-	Based on budgeted wages at 1.45%
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%
53-300-5050	SYSTEM MAINTENANCE	14,580	14,488	37,140	1,030	1,500	50,000	15,000	13,500	(35,000)	Sewer pipe and connections- 4 dig-fix locations, required upgrade of sewer suction
53-300-5100	PROFESSIONAL SERVICES	13,759	14,277	23,040	31,651	35,000	40,000	48,300	11,300	6,300	IT Support \$17,200 (including Caselle upgrade) +\$3k IT upgrade + Consulting inspect
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
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
53-300-5200	POSTAGE	3,949	8,908	7,350	5,058	7,500	7,500	7,000	(500)	-	
53-300-5210	PRINTING	-	793	814	-	1,000	1,000	1,000	-	-	
53-300-5330	TRAINING	-	-	160	160	160	2,000	1,000	840	(1,000)	
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
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
53-500-7020	EQUIPMENT	-	-	-	-	20,000	38,900	40,000	20,000	1,100	50% Water/Sewer utility service truck \$80k
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
	FUND 53 EXPENSES	224,096	272,172	324,877	461,866	617,860	852,200	770,025	(152,165)		
	FUND 53 NET	597,095	563,769	501,923	214,513	250,140	(40,200)	69,975	(180,165)		
FUND 71 - POLICE PENSION FUND											
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
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
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
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
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
71-100-3899	MISCELLANEOUS INCOME	-	-	-	-	-	-	-	-	-	
	FUND 71 REVENUE	6,178,085	2,693,949	1,236,645	2,544,411	5,264,567	1,740,063	2,329,876	(2,934,691)		
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 payments
71-300-4233	PENSION PAYMENTS	1,034,909	1,174,734	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
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
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
	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		
	FUND 71 NET	4,931,470	(1,117,233)	(313,821)	1,488,460	3,679,767	157,992	702,826	(2,976,941)		