VILLAGE OF MOUNT PROSPECT 2025

# ANNUAL BUDGET



# TABLE OF CONTENTS


**Budget in Brief** . . . **5**
Budget in Brief . . . 6
**Introduction** . . . **9**
Reader's Guide . . . 10
Budget Ordinance . . . 12
Village Officials . . . 14
Organization Chart . . . 15
Number of Authorized Positions . . . 16
Personal Services . . . 17
Village Profile . . . 18
Socioeconomic Profile . . . 22
Real Estate Taxes-Levies, Rates & Distribution . . . 26
**Budget Message** . . . **28**
Budget Transmittal Letter . . . 29
Budget Message . . . 36
Budget Process . . . 40
Budget Calendar . . . 44
Budget Policies - Compliance . . . 45
**Strategic Plan** . . . **47**
Executive Overview . . . 48
Strategic Action Plan . . . 49
2024 - 2025 Goals . . . 51
Accomplishments . . . 52
**Fund Summaries** . . . **57**
Total Village Budget by Fund Type . . . 58
Fund Structure and Descriptions . . . 60
Revenues and Expenditures by Fund . . . 63
General Fund . . . 66
Water and Sewer Fund . . . 72
Debt Service Fund . . . 77
Capital Projects Funds . . . 81
Special Revenue Fund . . . 88
Non-Major Enterprise Funds . . . 98
Internal Service Funds . . . 102
Matrix of Department/Fund Relationship . . . 108
Fund Summaries and Changes in Equity . . . 110
**Revenue Summaries** . . . **112**
Revenue Summary . . . 113
Revenue Analysis & Assumptions . . . 120
Revenue Line Item Detial . . . 128
**Expenditure Summaries** . . . **148**
Expenditures Summary . . . 149
Expenditure Analysis & Assumptions . . . 151

Operating Expenditures . . . 156
Departmental Summaries . . . 157
Public Representation . . . 158
Public Representation Line Item Detail . . . 162
Village Adminstration . . . 165
Village Administration Line Item Detail . . . 172
Finance Department . . . 183
Finance Department Line Item Detail . . . 187
Community Development . . . 194
Community Development Line Item Detail . . . 199
Human Services Department . . . 210
Human Services Line Item Detail . . . 215
Police Department . . . 223
Police Department Line Item Detail . . . 228
Fire Department . . . 239
Fire Department Line Item Detail . . . 244
Public Works Department . . . 254
Public Works Line Item Detail . . . 261
Non Operating Expenditures . . . 302
Special Revenue Funds - Business District . . . 303
Business District Line Item Detail . . . 304
Special Revenue Funds - Prospect and Main TIF District Fund . . . 305
Prospect & Main TIF District Line Item Detail . . . 307
Special Revenue Funds - South Mount Prospect TIF . . . 309
Special Revenue Fund-South Mount Prospect TIF Line Item Detail . . . 310
Internal Service Fund - Vehicle Maintenance . . . 311
Vehicle Maintenance Line Item Detail . . . 312
Internal Service Fund - Risk Management . . . 316
Risk Management Line Item Detail . . . 317
Interfund Transfers . . . 319
Interfund Transfers Line Item Detail . . . 320
Community Investment Program . . . 321
Community Investment Program Line Item Detail . . . 329
Debt Services . . . 337
Debt Services Line Item Detail . . . 338
**Capital Improvements . . . 343**
Overview Narrative . . . 344
CIP Summaries . . . 348
One year plan . . . 356
Multi-year plan . . . 364
CIP Computer Replacement Allocation . . . 376
Other Capital Fund Expenditures-Vehicle Replacement . . . 377
Impact of Capital Expenditures on the Operating Budget . . . 380
**Debt Summary . . . 383**
Government-wide Debt . . . 384
Debt by Type Overview . . . 387
**Other Financial Information . . . 393**
Five Year Forecast . . . 394
General Fund . . . 396

Debt Service Fund . . . 397
Water and Sewer Fund . . . 398
Capital Project Funds . . . 399
Special Revenue Funds . . . 400
Internal Service Funds . . . 401
Non-Major Enterprise Funds . . . 402
Financial Policies . . . 403
**Appendix** . . . **411**
Glossary . . . 412

# BUDGET IN BRIEF

## Village at a Glance

The Village of Mount Prospect was incorporated in 1917 and operates under the Board/Manager form of government. It is a home rule community as defined by the Illinois Constitution. Mount Prospect is located approximately 23 miles northwest of downtown Chicago in Cook County with a land area of 10.8 square miles.

The Village grew slowly from 1917 to 1950 with the 1950 population totaling 4,009. By 1960, the Village's population had increased to 18,905, then almost doubling to 34,995 at the 1970 Census and leveling off at 53,168 at the 1990 Census. The 2020 Census figure is 56,852. The Village's most notable characteristics are its residential streets, which are shaded by approximately 25,000 parkway trees, outstanding schools and parks, Randhurst Village, a lifestyle center, and Kensington Center for Business, which consists of 300 acres of quality industrial and office buildings in a spacious park-like environment.

The first Village ***Strategic Plan*** was completed in early 2015. This strategic plan provided the mission, vision, and goals for vision attainment along with the strategic action plan of the organization. The first implementation guide was developed in October 2016 and the guide provides the objectives, short-term challenges and opportunities, and action items to be taken for accomplishing the goals of the Village. Action items were prioritized as top or high priority by the Village Board and fall into three categories; Policy Agenda, Management in Progress, and Major Projects. The implementation guide is updated annually, reflecting work completed and changing priorities.

## Our Vision 2039

Our Vision 2039 contains the value-based principles that describe the preferred future in 15 years. Simply stated, the Village's vision is as follows:

The Village of Mount Prospect represents the **best of suburban communities – thriving, proud, diverse and connected – having a rich heritage, strong values and a timeless yet contemporary atmosphere**.

## Mission Statement/Purpose

The expression of purpose answers the questions "what?" and "why?", and is that for which all actions, commitments and resources are in service. It is a clear, concise expression of the Village's fundamental reason for being.

**The mission of the Village of Mount Prospect is to advance our community's collective quality of life and potential through adaptive leadership and leading-edge service delivery.**

## Budget Process

Public officials generally recognize that the preparation and adoption of the annual budget is one of the most important duties with which they are charged. However, the adoption of the budget is not an end in itself, but is just one step in an ongoing process. The process encompasses an extended period of planning, review, and priority setting. When the budget is adopted, it then becomes the fiscal plan, which spells out how services will be provided and community improvements will be achieved. After the budget is adopted, it also becomes a control mechanism by which to measure the resources expended to meet the approved objectives and to measure the adequacy of the fiscal plan. Included is an illustration of how the budget is developed and approved.



## Budget Calendar

| | | |
|---|---|---|
| **January-March**<br>Strategic Plan Development | **April**<br>Joint Workshop – 1Q Review | **May**<br>Community Investment Program 2026-2030 Kick-Off |
| **June**<br>2026 Budget Kick-Off, CIP Submittals Due, Preliminary CIP Review | **July**<br>Departmental Budgets and Revenue Estimates Completed, Preliminary Budget Reviews | **August**<br>Departmental Budget Reviews, Joint Workshop-Mid-Year Completed Proposed Budget |
| **September**<br>Deliver Proposed Budget, Release of Proposed Budget Document to Public | **October**<br>Finance Commission Review, Joint Workshop-Budget Review | **November/December**<br>Public Hearings, Approval of Budget/Levy Ordinances<br>Budget Available for Distribution |

## 2025 Budget Highlights

Highlights of the 2025 Budget include:



Budget 2025 – Balance Budget. Total Revenues $160.9 million, Total Expenditures - $165.4 Million, Planned use of previously issued bonds - $4.5 million



Reduction in property taxes by 6.34 percent – New Levy amount will be the lowest of the last ten years. Levy in 2015 was $18.3 million, 2024 levy payable in 2025 - $18.2 million



Pension abatements $2.0 million, debt service levy abatements $3.1 million. Pension levies are going up by $803,926. The Village is funding the actuarial amount to get 100% funding by 2040.



Starting two new programs: a) Technology Replacement b) Building Improvement Fund



Increase in the ambulance billing fees to $3,000. Increase in the water and sewer rates – 6.75%. Refuse rates increasing by 3.5%.



Three new firefighters/paramedics in the budget for Station 11.



A rapid increase in the replacement costs of vehicles. Vehicle Replacement Lease amounts are increasing by $380,160 or 23.1 percent.



Reduction in transfers from the General Fund. The 2024 Budget was $21.3 million – and the 2025 Budget will be $6.7 million.

## 2025 General Fund Budget

The 2025 budget for the General Fund expenditures totals $83.6 million, a decrease of $8.0 million or 8.8 percent from the amended 2024 budget. The 2025 revenue budget for the General Fund totals $83.6 million, an increase of $2.2 million or 2.7 percent over the amended 2024 budget. The General Fund budget is a balanced budget whereby the total revenues and expenditures are aligned.

- The 2025 General Fund budget includes property tax revenues totaling $17.7 million, a marginal decrease from the amended 2024 budget. The budget includes $41.8 million in intergovernmental revenues, a decrease of 4.0 percent over the amended 2024 budget. Other Taxes are estimated to generate $13.7 million, an increase of  6 percent over the amended 2024 budget. Investment income of $2.1 million is estimated for the year 2025, while charges for services including ambulance billing fees are budgeted at $4.1 million.
- The 2025 General Fund budget includes $6.7 million in inter-fund transfers. These transfers will allow the Village to fund various pension and debt service abatements, as well as fund critical infrastructure projects.
- The General Fund expenditures include $55.8 million in personnel costs, an increase of $3.3 million or 6.5 percent over the amended 2024 budget. The cost of living adjustments and increased pension costs are the main reasons for an increase in personnel costs. Contractual services reflect a 31.2 percent increase from the amended 2024 budget and total $15.9 million.

The General Fund reserves at the end of 2024 and 2025 are estimated to be $41.9 million, which represents 50.0 percent of the 2025 General Fund budget.

## 2024 Property Tax Levy

There will be a 6.34% decrease in the 2024 **Property Tax Levy** (payable in 2025) when compared to the final 2023 levy payable in 2024. When combined with the Mount Prospect Library, the total levy decreases by 3.32% compared to the 2023 property tax levy. The total levy for all corporate and municipal purposes is $18,235,179. The levy is allocated towards public safety (police and fire protection), debt service and public safety pensions.

***Where Property Taxes Go (2023 levy)…***




- Education accounts for the largest share at 67.2%.
- Culture and Recreation component includes MP Library and MP Park District.
- ***Village share is estimated to be 10.3% of the total tax bill.***

# INTRODUCTION

# Reader's Guide

**THE BUDGET DOCUMENT**

The Budget document for 2025 has been organized in such a way as to provide varying levels of detail to satisfy the information needs of Village residents, elected officials, advisory commission members, village administrators and other persons interested in the fiscal plan of the Village. The Finance Department has taken an initiative to produce an interactive digital budget book for 2025. The budget book is hosted by a cloud software provider called ClearGov.com and offers a way of accessing the budget book, which also meets Government Finance Officers Association (GFOA) standards. The Budget contains a Table of Contents, which itemizes the general categories of information that are included in the nine sections identified at the top of the budget book or as tabs in the printed budget book. In total, the Budget document contains nine main sections including an Introduction, Budget Message, Strategic Plan, Fund Summaries, Revenue Summaries, Expenditure Summaries, Capital Improvements, Debt Summary and Other Financial Information, which was known as an Appendix. If you are viewing this document as a pdf or printed version, you will notice a tenth section called the appendix that includes our glossary. Each section may be reviewed independently, or certain sections may be used to expand upon the information found in the Fund Summaries sections.

An overview or a general picture of the Village's plans for the coming year is in the Introduction, Budget Message and Strategic Plan sections. A comprehensive picture, along with appropriate summary and supplemental information, is in the Expenditure Summaries section. Terminology that may not be clear to the reader, financial policies, and five-year forecasts are all located in the Other Financial Information tab.

A description of the information found in the nine sections follows:

**Introduction**

The Introduction contains a ***Reader's Guide*** to help the reader navigate the document. Also included are the List of Village Officials, Village Organization Chart, Authorized Positions, Personal Services tables, Village Profile and Socioeconomic Profile. Supplemental information regarding property taxes is also included. The Village Profile, Organization Chart, Authorized Positions and Personal Services table give the reader a sense of the environment where the Village services are conducted.

**Budget Message**

Included in this section is the Village Manager's message that communicates the Village's fiscal plan for the upcoming year. It describes some of the considerations in developing the budget as well as the framework for setting goals for the coming year. The Budget Message sets the tone for how the Village services and public improvements will be accomplished in the new fiscal year. This section also describes the Budget Process and includes the Budget Calendar for the fiscal year 2025, and Budget Policy – Compliance. The Budget Policy Compliance provides the status of the Village's compliance with the policies described in the Other Financial Information.

**Strategic Plan**

The Strategic Plan provides the mission, vision, and goals for vision attainment along with the strategic action plan of the organization. A strategic planning model is used to develop action items for the upcoming year. The action items address one of five goals identified by the elected officials as to where to focus efforts of the organization. The plan is updated annually, reflecting work completed and changing priorities. Information in this section includes a listing of accomplishments for 2023-2024 along with goals for 2025.

**Fund Summaries**

Fund Summaries provide an overview of the financial plan for the coming year through graphics and schedules presented in this section. It begins with a pie chart and summary information for the Village's total revenues and expenditures budgeted for the year 2025, followed by the fund structure and descriptions. It also provides revenues and expenditures by fund in graphics and in tabular format. Then, it reflects revenues, expenditure and fund balance analysis with a summary explanation for the General Fund, Water and Sewer Fund, Debt Service Fund, Capital Project Funds (combined), Special Revenue Funds (Combined), Non-major Enterprise Funds (Combined) and Internal Service Funds (Combined). For the General Fund, Debt Service Fund and Water and Sewer Fund, the section includes an analysis of fund balance with charts and figures. The overall section becomes more coherent with the use of charts and tables.

**Revenue Summaries**

This section begins with a chart and tabular data reflecting the overall revenue budget for 2025. Further, the section provides revenue analysis and assumptions involved while preparing the budget in detail. The section ends with line item revenue details and general ledger account numbers, which provide necessary details by fund.

**Expenditure Summaries**

This section begins with a chart and tabular data showing the overall expenditure budget for 2025. Further, the section provides expenditure analysis and assumptions involved while preparing the budget in detail. The section is further divided into two subsections: operating expenditures and non-operating expenditures. Under the operating expenditures, summary information is provided for all departments in this section. Information presented includes a statement of activities, division organization chart, budgeted positions and amounts, accomplishments for 2023-2024, performance measures, and departmental goals for 2025. The section also provides departmental expenses by division and account classifications.

Non-Operating Expenditure includes various sections for the Business District Fund, Prospect & Main TIF Fund, Vehicle Maintenance Fund, Risk Management Fund, Internal Transfers, Community Investment Program and Debt Services. Each of these sections contains relevant analysis and tabular data reflecting historical data, as well as 2025 budget information with a forecast for 2026.

**Capital Improvements**

This section provides details about the Community Investment Program (CIP). It provides a comprehensive listing and description of the capital needs of the Village for the next five years. The CIP 2025-2029 includes a detailed analysis of Source of Funds, CIP Summaries by program, by category, and by funding sources. This section further provides a detailed listing of projects for the one-year plan (2025) and five-year plan (2025-2029) with a few ancillary reports pertaining to this section. If you are viewing the digital budget book, you may click on any of the project requests, and it will bring you to the detailed information pages of that capital request.

**Debt Summary**

This section contains the provisions for current debt obligations of the Village. It includes charts reflecting outstanding debt and annual debt service by the category of debt. Also included in this section is a summary of annual debt service requirements, an overview of the annual principal requirements for all outstanding issues, and individual amortization schedules for each of the outstanding bonds of the Village.

**Other Financial Information**

Included in this section is the five-year forecast for the General Fund, Water and Sewer Fund, Debt Service Fund, Capital Project Funds (combined), Special Revenue Funds (combined), Non-major Enterprise Funds (combined) and Internal Service Funds (combined). The section also includes Financial Policies that guide fiscal decisions and a List of Acronyms and Glossary of Terminology. If you are viewing this in pdf or printed format, the glossary can be found in the appendix.

# Budget Ordinance

**ORDINANCE NO. 6762**

**AN ORDINANCE ADOPTING AN ANNUAL BUDGET FOR THE VILLAGE OF MOUNT PROSPECT FOR THE FISCAL YEAR COMMENCING JANUARY 1, 2025 AND ENDING DECEMBER 31, 2025 IN LIEU OF PASSAGE OF AN APPROPRIATION ORDINANCE**

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WHEREAS, the President and Board of Trustees of the Village of Mount Prospect in accordance with State Statutes, have provided for the preparation and adoption of an Annual Budget in lieu of passage of an Appropriation Ordinance; and

WHEREAS, the proposed Annual Budget for the Village of Mount Prospect for the fiscal year beginning January 1, 2025 and ending December 31, 2025, as prepared by the Budget Officer for the Village and submitted to the President and Board of Trustees, was placed on file in the Office of the Village Clerk on September 30, 2024, for public inspection, as provided by Statute; and

WHEREAS, pursuant to notice duly published on October 3, 2024, a public hearing was held by the President and Board of Trustees on said tentative annual budget on November 6, 2024, as provided by Statute; and

WHEREAS, following said public hearing, said proposed Annual Budget was reviewed by the President and Board of Trustees and a copy of said proposed Annual Budget is attached hereto and hereby made a part hereof.

NOW, THEREFORE, BE IT ORDAINED BY THE PRESIDENT AND BOARD OF TRUSTEES OF THE VILLAGE OF MOUNT PROSPECT, COOK COUNTY, ILLINOIS:

SECTION ONE: The Annual Budget for the Village of Mount Prospect for the fiscal year beginning January 1, 2025, and ending December 31, 2025, a copy of which is attached hereto and made a part hereof, is hereby approved and adopted as the Annual Budget for the Village of Mount Prospect for said fiscal year.

SECTION TWO: Within thirty (30) days following the adoption of this Ordinance there shall be filed with the County Clerk of Cook County a copy thereof duly certified by the Village Clerk and Estimate of Revenues by source anticipated to be received by the Village in the fiscal year beginning January 1, 2025, and ending December 31, 2025, duly certified by the Chief Fiscal Officer.

SECTION THREE: This Ordinance shall be in full force and effect from and after its passage, approval and publication in pamphlet form in the manner provided by law.

AYES: Dante, Filippone, Gens, Grossi, Matuszak, Saccotelli

NAYS: None

ABSENT: None

ABSTAIN: None

PASSED AND APPROVED this 6th day of November 2024.

Paul Wm. Hoefert, Mayor

ATTEST:

Karen Agoranos, Village Clerk

# Village Officials

***Mayor***

*Paul Wm. Hoefert*

***Trustees***

*Vincent J. Dante*

*Agostino S. Fillppone*

*Terri Gens*

*William A. Grossi*

*John J. Matuszak*

*Colleen E. Saccotelli*

**Administration**

*Michael J. Cassady, Village Manager*

*Alexander D. Bertolucci , Assistant Village Manager*

*Karen Agoranos, Village Clerk*

*Amit R. Thakkar, Director of Finance/Treasurer*

*Jason C. Shallcross, Director of Community Development*

*William M. Schroeder, Director of Building and Inspection Services*

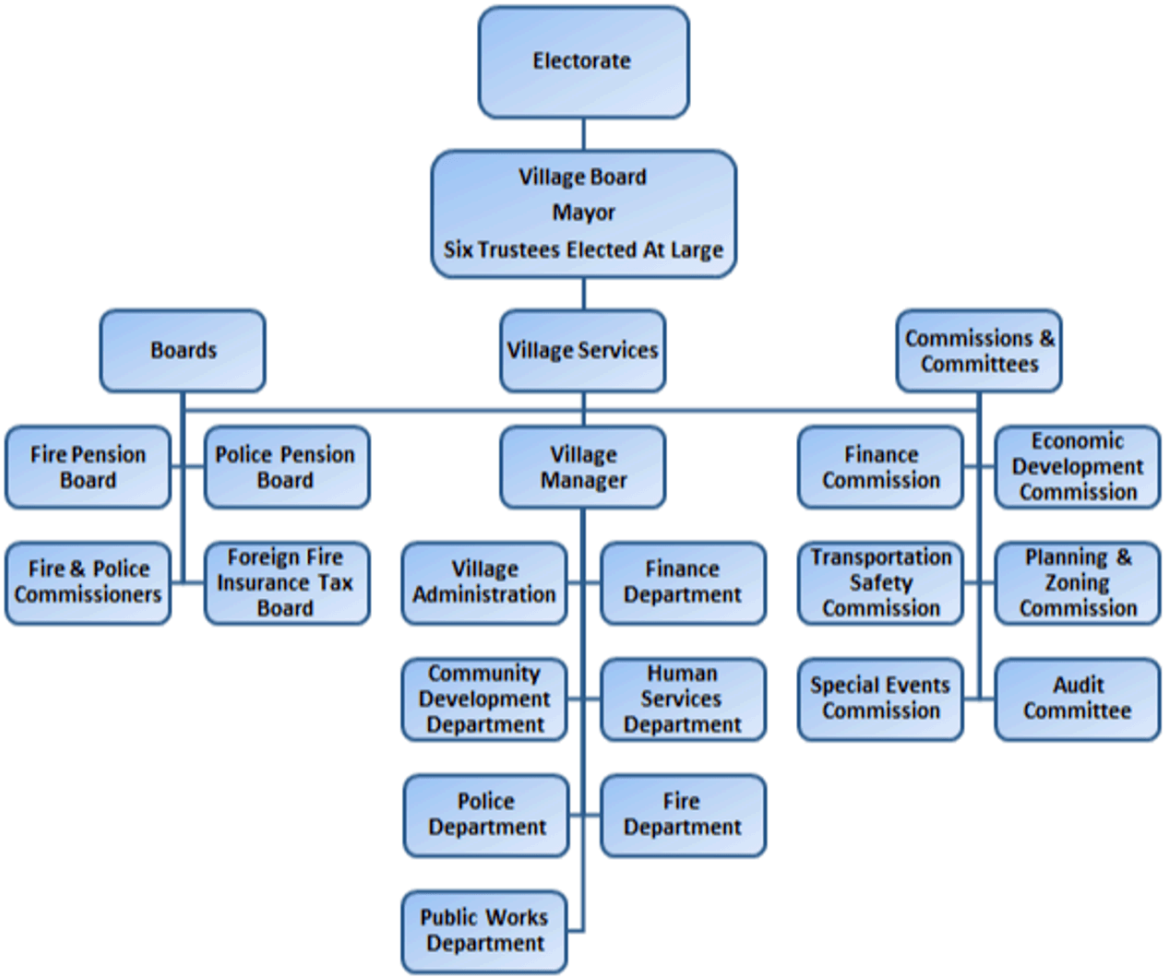
*Julie K. Kane, Director of Human Services*

*Michael Eterno, Chief of Police*

*John Dolan, Fire Chief*

*Sean P. Dorsey, Director of Public Works*

# Organization Chart



# Number of Authorized Positions

| | Full-Time Employees | | | Part-Time Employees | | | Seasonal Employees | | | Full-Time Equivalent | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **2023** | **2024** | **2025** | **2023** | 2024 | **2025** | **2023** | **2024** | **2025** | **2023** | 2024 | **2025** |
| **PUBLIC REPRESENTATION** | - | - | **-** | 7.00 | 7.00 | **7.00** | - | - | **-** | 0.70 | 0.70 | **0.70** |
| **VILLAGE ADMINISTRATION** | 15.00 | 15.00 | **15.00** | 1.00 | 1.00 | **1.00** | 2.00 | 2.00 | **2.00** | 16.00 | 16.00 | **16.00** |
| **FINANCE DEPARTMENT** | 10.00 | 10.00 | **10.00** | 5.00 | 5.00 | **5.00** | 1.00 | 1.00 | **1.00** | 13.00 | 13.00 | **13.00** |
| **COMMUNITY DEVELOPMENT** | 20.00 | 20.00 | **20.00** | 1.00 | 1.00 | **1.00** | 5.00 | 5.00 | **5.00** | 21.75 | 21.75 | **21.75** |
| **HUMAN SERVICES DEPARTMENT** | 10.00 | 10.00 | **11.00** | 2.00 | 2.00 | **1.00** | - | 1.00 | **1.00** | 11.00 | 11.50 | **12.00** |
| **PUBLIC SAFETY AND PROTECTION** | | | | | | | | | | | | |
| Police Department | 104.00 | 109.00 | **110.00** | 3.00 | 3.00 | **3.00** | - | - | **-** | 105.50 | 110.50 | **111.50** |
| Fire Department | 86.00 | 86.00 | **89.00** | 1.00 | 1.00 | **1.00** | 20.00 | 20.00 | **20.00** | 87.45 | 87.45 | **90.45** |
| Total Public Safety And Protection | 190.00 | 195.00 | **199.00** | 4.00 | 4.00 | **4.00** | 20.00 | 20.00 | **20.00** | 192.95 | 197.95 | **201.95** |
| **PUBLIC WORKS DEPARTMENT** | 67.00 | 67.00 | **66.00** | 5.00 | 5.00 | **4.00** | 31.00 | 31.00 | **31.00** | 73.55 | 73.55 | **72.05** |
| **VILLAGE TOTALS** | 312.00 | 317.00 | **321.00** | 25.00 | 25.00 | **23.00** | 59.00 | 60.00 | **60.00** | 328.95 | 334.45 | **337.45** |

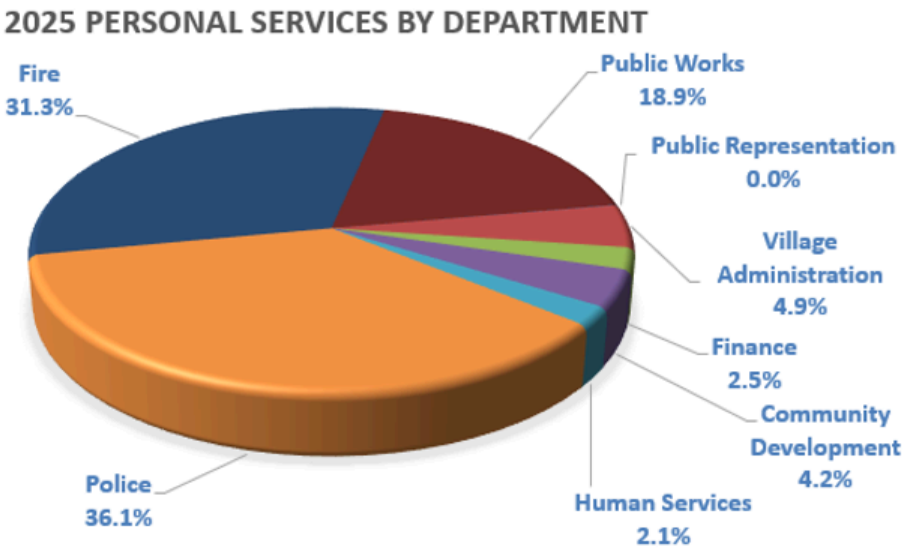
**The change in the Village's number of authorized positions is comprised of several components:**

- Human Services increased an adminstrative assistant position from part-time to full time
- Police added a new Student Resource Officer Position
- Fire will add three new firefighters if SAFER grant is awarded
- Public Works eliminated GIS Analyst Position and 1 part-time Maintenance Worker

# Personal Services

The following table summarizes personal services by department and includes actual amounts for 2022 and 2023; budgeted and estimated amounts for 2024; budget amounts for 2025; and forecast amounts for 2026. The graph presents the 2025 Budget by department. Personal services includes salaries and wages as well as employee benefits.

| | 2022 Actual | 2023 Actual | 2024 Budget | 2024 Estimate | 2025 Budget | 2026 Forecast | % Change 24 to 25 |
|---|---|---|---|---|---|---|---|
| Public Representation | 26,752 | 26,929 | 26,923 | 26,923 | 26,923 | 26,923 | 0.0% |
| Village Administration | 2,463,702 | 2,702,890 | 3,046,275 | 2,919,070 | 3,139,002 | 3,139,454 | 3.0% |
| Finance | 1,291,020 | 1,381,118 | 1,503,293 | 1,420,680 | 1,547,579 | 1,588,742 | 2.9% |
| Community Development | 2,322,800 | 2,484,200 | 2,757,767 | 2,715,975 | 2,693,720 | 2,773,292 | -2.3% |
| Human Services | 1,108,514 | 1,126,591 | 1,253,074 | 1,217,172 | 1,339,776 | 1,332,067 | 6.9% |
| Police | 17,932,392 | 20,014,900 | 21,807,769 | 21,733,183 | 23,081,093 | 23,742,342 | 5.8% |
| Fire | 16,207,756 | 17,828,562 | 18,432,882 | 18,948,085 | 20,014,547 | 20,396,428 | 8.6% |
| Public Works | 9,345,967 | 10,146,906 | 11,471,980 | 10,893,059 | 12,118,488 | 11,911,399 | 5.6% |
| **PERSONAL SERVICES TOTAL** | **50,698,903** | **55,712,096** | **60,299,963** | **59,874,147** | 63,961,128 | **64,910,647** | **6.1%** |



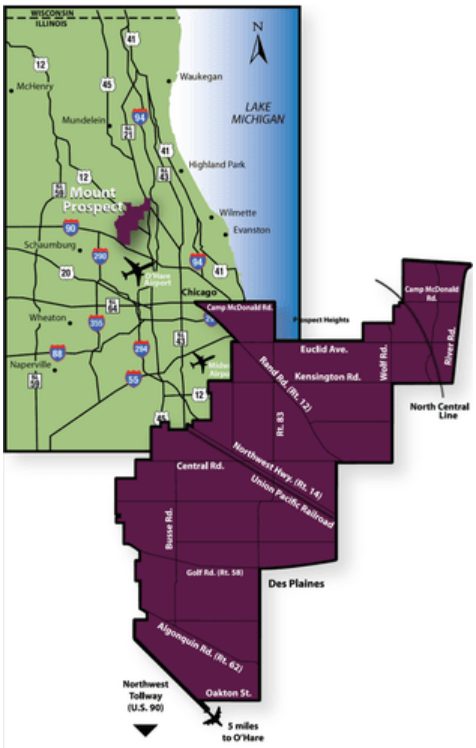
# Village Profile

Mount Prospect is located just 23 miles northwest of downtown Chicago in Cook County with a land area of approximately 11 square miles. The Village is minutes away from O'Hare International and Chicago Executive airports, offering the business community the right location for success. A full range of outstanding business locations include the appealing Kensington Business Park, the Randhurst Village shopping center, a revitalized mixed-use downtown, and convenient light industrial properties located near Interstate 90. Mount Prospect boasts over 30 shopping centers found along major corridors, including Elmhurst Road (IL Route 83), Golf Road (IL Route 58), and Rand Road (US Route 12). Convenient access to a variety of transportation options is available, including nearby access to Interstate 90, two train stations on the Metra passenger rail line, and several PACE bus routes.

Incorporated in 1917, Mount Prospect operates under the Board/Manager form of government. It is a home-rule community as defined by the Illinois Constitution. The Mayor and six Village Trustees are elected at large for staggered terms of four years each. Three Trustees are elected in each odd-numbered year. The Mayor (Village President) was elected in 2021. The next mayoral election will be in 2025. The Village Board meets for regular business meetings on the first and third Tuesday of each month and as Committee of the Whole for preliminary discussion and consensus generating discussions on the second and fourth Tuesdays of each month. Members of the Village Board also participate in Coffee with Council, an informal meeting held on the second Saturday morning of each month for the purpose of allowing citizens to voice their opinions in a less structured atmosphere.

The Village grew slowly from 1917 to 1950 with the 1950 population totaling 4,009. By 1960, the Village's population had increased to 18,905, then almost doubling to 34,995 at the 1970 Census and leveling off at 53,168 at the 1990 Census. The 2020 Census figure is 56,852. The Village's most notable characteristics are its residential streets which are shaded by approximately 25,000 parkway trees, outstanding schools and parks, Randhurst Village, a lifestyle center, and Kensington Center for Business, which consists of 300 acres of quality industrial and office buildings in a spacious park-like environment.



## Village Profile - Mount Prospect Public Library*



The Mount Prospect Public Library offers two locations, Downtown and South Branch. The Downtown location is approximately 101,000 square feet in size and has two public meeting rooms, 11 study/small group meeting rooms, a youth program room and a computer laboratory. Currently, more than 61,000 patrons are registered cardholders. The collection has over approximately 1.5 million items on file, with an annual circulation figure of near one million, the highest since 2015. The library offers books, online research catalogs, and more. A staff of 171 full and part-time employees works at the library.

* *Source: Mount Prospect Public Library*

## Village Profile - School Districts & Facilities

Rated the "best place to raise kids" (Business Week 2009), Mount Prospect's six elementary school districts and one high school district consistently rank high in comparative analysis.

School Districts & Facilities:

- Mount Prospect Public School District 57
- Community Consolidated School District 59
- River Trails School District 26
- Community Consolidated School District 21
- Prospect Heights School District 23
- Arlington Heights School District 25
- Township High School District 214

Higher education facilities are available at Community College District No. 512 (Harper Community College). In addition, there are numerous institutions of higher education accessible throughout the Chicago Metropolitan Area.



## Village Profile - Recreation & Parks



Mount Prospect boasts 450 acres of parks and recreation facilities for residents to enjoy year-round health and fitness activities with over 60,000 acres of Cook County Forest Preserves nearby for nature lovers:

- Public Golf Courses: 2
- Public Tennis Courts: 34
- Health Clubs: 3
- Public Swimming Pools: 3
- Country Club: Old Orchard
- Public Access to Lake/River: Yes (Des Plaines River)

**Mount Prospect Park District****

The Mount Prospect Park District maintains 32 park sites and recreational facilities, including Meadows Aquatic Center, Big Surf Wave Pool, Mount Prospect Golf Club, and RecPlex Fitness Center.

**River Trails*****

The River Trails Park District maintains 9 park sites, including Weiss Community Center, Burning Bush Community Center, and the Woodland Trails Pool.

***Source: Mount Prospect Park District*

****Source: River Trails*

# Village Profile - Village Facilities and Services

In 2024, the Village of Mount Prospect was presented with the prestigious "Leading the Way" award from ETC Institute for its exceptional performance in delivering services to residents. This award places Mount Prospect in the top 10% of all local governments in the United States in key metrics, outpacing the national average by more than 20% in 42 specific areas, including customer service, street maintenance, emergency preparedness, communication effectiveness, and various public services.

| VILLAGE FACILITIES AND SERVICES | |
|---|---|
| Number of Full-Time Employees in 2024 | 317 |
| Number of Part-Time Employees in 2024 | 25 |
| Miles of Streets & Roads | 166 |
| Number of Permits Issued in 2023 | 2,294 |
| Value of Construction in 2023 | $ 94,513,812 |
| **Municipal Water Utility** | |
| Average Daily Gallons Billed | 3,047,975 |
| Miles of Water Mains | 160 |
| **Elections** | |
| Number of Registered Voters | 35,354 |
| Percentage of Registered Voters Voting in Last Municipal Election | 12.31% |
| **Fire Protection** | |
| Number of Firefighters | 78 |
| Number of Stations | 4 |
| Number of Fire Hydrants | 2,246 |
| I.S.O. Rating | Class 2 |
| **Police Protection** | |
| Number of Police Officers | 89 |
| Number of Police Stations | 1 |







# VILLAGE PROFILE - Major Taxpayers and Employers Information




| Major Employers * | *Number of Employees* |
|---|---|
| CVS Caremark | 725 |
| Robert Bosch Tool Corporation | 650 |
| Cummins-Allison | 391 |
| Mount Prospect School District 57 | 323 |
| Village of Mount Prospect | 306 |

| Largest Taxpayers * | *EAV* |
|---|---|
| TUR Ventures LLC | $ 41,498,170 |
| CRP 3 West Center LLC | 22,981,507 |
| LBX Mount Prospect LLC | 18,512,903 |
| DLC Management Corp | 14,893,117 |
| Maple Street Lofts | 11,256,245 |
| Home Properties | 20,233,518 |
| Menards - Properties | 10,795,490 |
| CR Golf Plaza II LLC | 10,421,602 |
| MT Prospect Greens LLC | 9,776,844 |
| Costco | 8,843,242 |

# VILLAGE PROFILE - Industry And Employment Information

| Employed Persons by Occupational Category | | Percent |
|---|---|---|
| *Occupational Category* | *Number* | *of Total* |
| Management, Professional and Related Occupations | 13,618 | 46.18% |
| Sales and Office Occupations | 5,850 | 19.84% |
| Service Occupations | 3,955 | 13.41% |
| Production, Transportation, and Material Moving Occupati | 4,133 | 14.01% |
| Construction, Extraction and Maintenance Occupations | 1,935 | 6.56% |
| Total | 29,491 | 100.00% |

| Employed Persons by Industry | | Percent |
|---|---|---|
| *Industry* | *Number* | *of Total* |
| Educational, Health and Social Services | 6,090 | 20.65% |
| Manufacturing | 4,041 | 13.70% |
| Professional, Scientific, Management, Administrative and Waste Management Services | 3,693 | 12.52% |
| Finance, Insurance, Real Estate and Rental and Leasing | 2,709 | 9.19% |
| Arts, Entertainment, Recreation, Accommodation and Food | 2,649 | 8.98% |
| Retail Trade | 2,410 | 8.17% |
| Transportation and Warehousing, and Utilities | 2,292 | 7.77% |
| Construction | 1,952 | 6.62% |
| Other Services (Except Public Administration) | 1,382 | 4.69% |
| Wholesale Trade | 970 | 3.29% |
| Public Administration | 640 | 2.17% |
| Information | 596 | 2.02% |
| Agriculture, forestry, fishing and hunting and mining | 67 | 0.23% |
| Total | 29,491 | 100.00% |

(a) Source: U.S. Census Bureau





# Population Overview

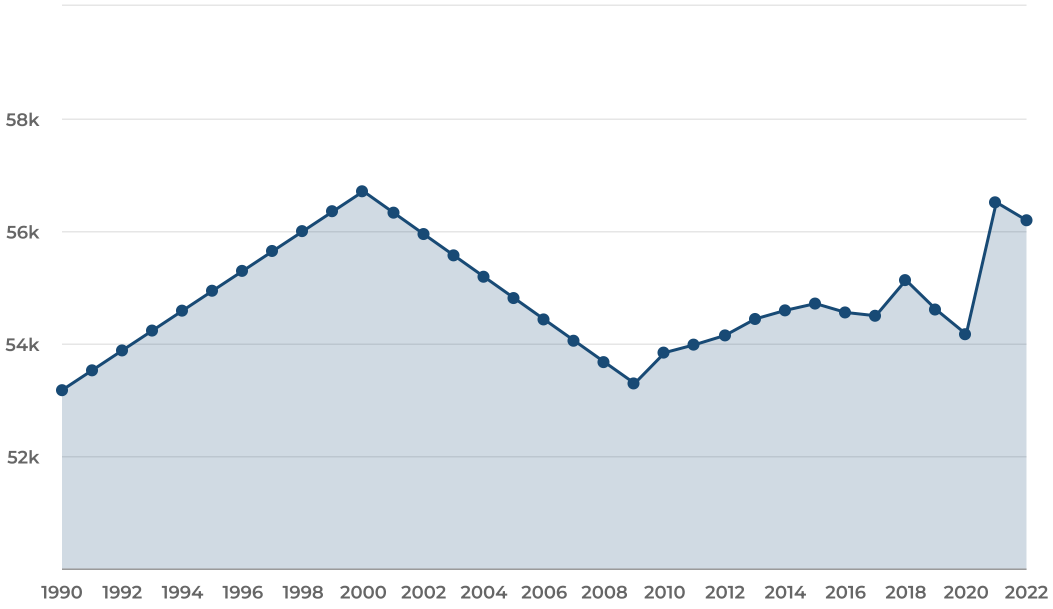
TOTAL POPULATION

**56,191**

▼ .6%
vs. 2021

GROWTH RANK

**1385** out of **2734**
Municipalities in Illinois




** Data Source: U.S. Census Bureau American Community Survey 5-year Data and the 2020, 2010, 2000, and 1990 Decennial Censuses*

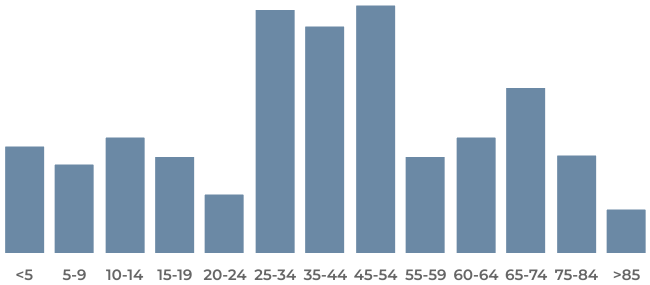
DAYTIME POPULATION

**50,899**

Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

** Data Source: American Community Survey 5-year estimates*

POPULATION BY AGE GROUP




*Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.*

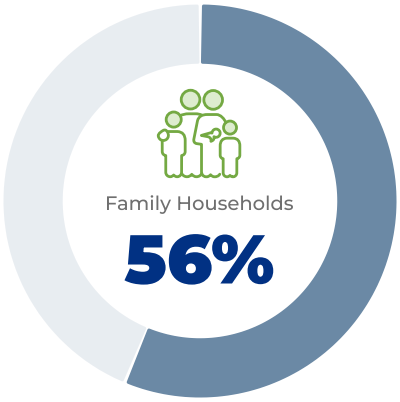
** Data Source: American Community Survey 5-year estimates*

# Household Analysis

TOTAL HOUSEHOLDS

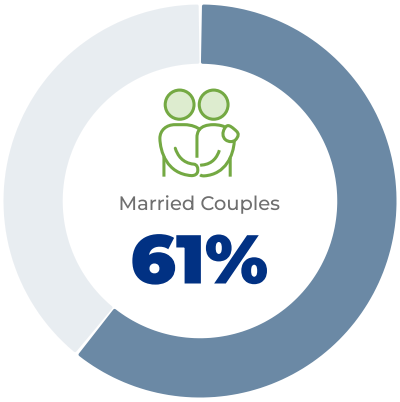
**21,917**

Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.



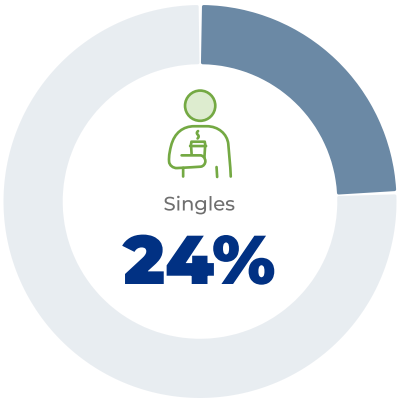

▲ 22%

higher than state average




▲ 28%

higher than state average




▼ 18%

lower than state average




▼ 11%

lower than state average

** Data Source: American Community Survey 5-year estimates*

## Economic Analysis

Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.




HOUSEHOLD INCOME

Above $200,000

**14%**

▲ 19%
higher than state average

Median Income

**$100,526**

▲ 28%
higher than state average

Below $25,000

**10%**

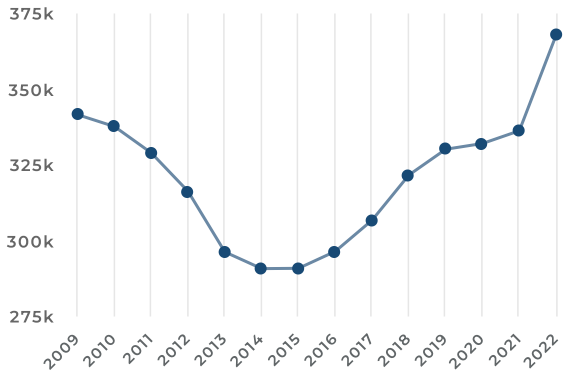
▼ 38%
lower than state average

** Data Source: American Community Survey 5-year estimates*

# Housing Overview

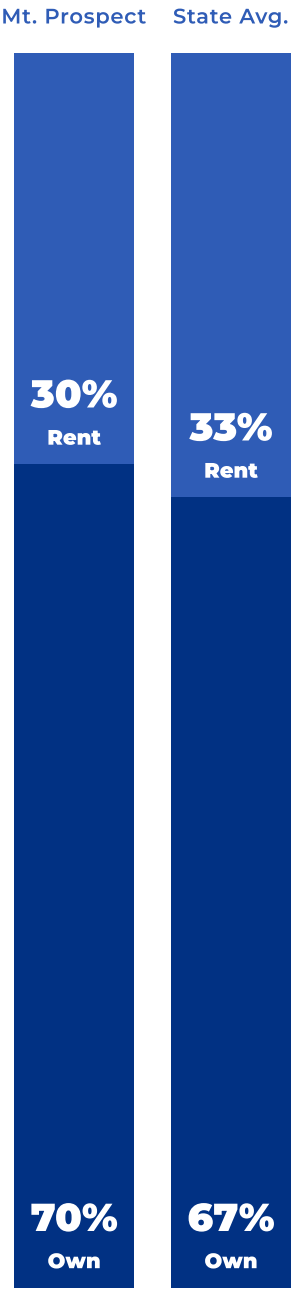
2022 MEDIAN HOME VALUE

**$367,900**



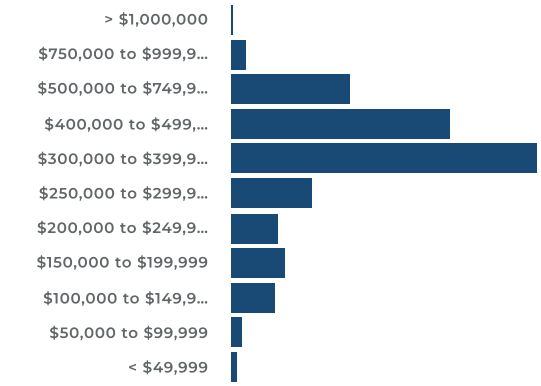

** Data Source: 2022 US Census Bureau (http://www.census.gov/data/developers/data-sets.html), American Community Survey. Home value data includes all types of owner-occupied housing.*

HOME OWNERS VS RENTERS




** Data Source: 2022 US Census Bureau (http://www.census.gov/data/developers/data-sets.html), American Community Survey. Home value data includes all types of owner-occupied housing.*

HOME VALUE DISTRIBUTION




** Data Source: 2022 US Census Bureau (http://www.census.gov/data/developers/data-sets.html), American Community Survey. Home value data includes all types of owner-occupied housing.*

# REAL ESTATE TAX LEVIES AND TAX RATE COMPARISON (1)

The purpose of this schedule is to provide a summary of real estate tax levies for the Village and Library for the three-year period 2022-2024. The levies are broken out by funding purpose. Figures shown for levy year 2022 and 2023 are actual amounts for levy, rate and EAV. Figures for the levy year 2024 are estimates as noted.

| | 2022 Tax Levy | | 2023 Tax Levy | | 2024 Tax Levy | |
|---|---|---|---|---|---|---|
| | Rate | Amount | Rate | Amount | Rate (2) | Amount |
| **Village Levies** | | | | | | |
| Police Protection | $ 0.2042 | $ 4,433,430 | $ 0.2009 | $ 4,433,430 | $ 0.1969 | $ 4,433,430 |
| Fire Protection | 0.2372 | 5,150,565 | 0.2334 | 5,150,565 | 0.1835 | 4,130,565 |
| G.O. Bonds | 0.1037 | 2,252,415 | 0.0571 | 1,259,624 | 0.0100 | 225,794 |
| Police Pension | 0.2060 | 4,473,655 | 0.2139 | 4,721,648 | 0.2323 | 5,229,483 |
| Fire Pension | 0.1904 | 4,133,612 | 0.1769 | 3,903,737 | 0.1873 | 4,215,907 |
| Total Village Levies | $ 0.9414 | $ 20,443,677 | $ 0.8821 | $ 19,469,004 | $ 0.8100 | $ 18,235,179 |
| **Library Levies** | | | | | | |
| Operations | $ 0.4949 | $ 10,747,740 | $ 0.5015 | $ 11,070,060 | $ 0.5015 | $ 11,291,461 |
| Total Library Levies | $ 0.4949 | $ 10,747,740 | $ 0.5015 | $ 11,070,060 | $ 0.5015 | $ 11,291,461 |
| **Total Village and Library Levies** | $ 1.4364 | $ 31,191,417 | $ 1.3836 | $ 30,539,064 | $ 1.3115 | $ 29,526,640 |
| **Equalized Assessed Valuation (EAV) (3)** | $2,171,527,212 | | $2,207,217,374 | | $2,251,361,721 | |

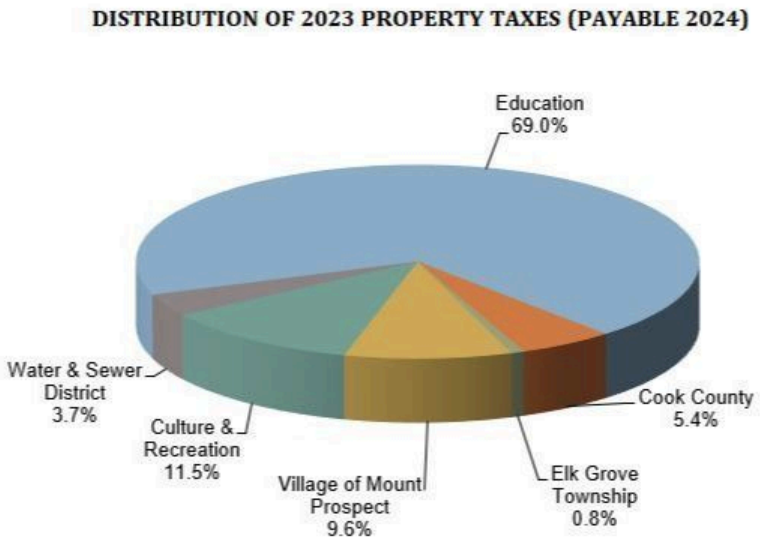
(1)Tax rates per $100 Equalized Assessed Valuation.

(2)Tax rates are estimated.

(3)Changes in Equalized Assessed Valuation are based on 10-year historical trends.

## Property Tax Distribution

The purpose of this graphic is to provide a summary of real estate tax distribution for all taxing districts from the 2023 levy. A total of twelve separate taxing districts show allocations from this levy. The Village has properties that reside in both Elk Grove and Wheeling Townships. This allocation reflects properties found in Elk Grove Township.



***DISTRIBUTION OF 2023 PROPERTY TAX RATE (1)***

| | Tax Rate | % |
|---|---|---|
| Education: | | |
| School District 57 | $ 3.510 | 38.0% |
| High School District 214 | $ 2.445 | 26.5% |
| Harper District 512 | $ 0.413 | 4.5% |
| | $ 6.368 | 69.0% |
| Cook County: | | |
| County Government | $ 0.341 | 3.7% |
| Cook County Forest | $ 0.075 | 0.8% |
| Other | $ 0.087 | 0.9% |
| | $ 0.503 | 5.4% |
| Elk Grove Township | $ 0.073 | 0.8% |
| Village of Mount Prospect | $ 0.883 | 9.6% |
| Culture and Recreation | | |
| M.P. Park District | $ 0.561 | 6.1% |
| M.P. Library | $ 0.502 | 5.4% |
| | $ 1.063 | 11.5% |
| Water Reclamation | $ 0.345 | 3.7% |
| TOTAL | $ 9.235 | 100.0% |

(1) Sample property located in the Village of Mount Prospect, Elk Grove Township, and School District #57. The tax rate is applied to each $100 of Equalized Assessed Valuation.

| | |
|---|---|
| Average Home Value= | $ 367,900 |
| Assessed Value - 10%= | $ 36,790 |
| Equalization Factor= | 3.0163 |
| Equalized Assessed Value= | $ 110,970 |
| Total Tax - 9.235%= | $ 10,248 |
| Village of Mount Prospect - 9.6% of Total Tax= | $ 984 |

# BUDGET MESSAGE

# Budget Transmittal

**MAYOR**
Paul Wm. Hoefert

**TRUSTEES**
Vincent J. Dante
Agostino S. Filippone
Terri Gens
William A. Grossi
John J. Matuszak
Colleen E. Saccotelli

**VILLAGE MANAGER**
Michael J. Cassady

**VILLAGE CLERK**
Karen Agoranos

Phone: 847/392-6000
Fax: 847/392-6022
www.mountprospect.org

**Village of Mount Prospect**
50 S. Emerson Street, Mount Prospect, Illinois 60056

September 19, 2024

Honorable Mayor Paul Wm. Hoefert
Village Board of Trustees
Finance Commissioners and
Stakeholders of the Village of Mount Prospect:

It is my honor to present the 2025 Budget for the Village of Mount Prospect. This approved budget is not just a financial plan but a roadmap that aligns with the key policies and priorities set by the Village Board and Leadership Team. The Village of Mount Prospect outpaced the national average by more than 20% in 42 specific areas, including customer service, street maintenance, emergency preparedness, communication effectiveness, and various public services. In recognition of that, the Village received the “Leading the Way” award, which reflects the Village’s top-tier performance across three core areas: Overall Quality of Services, Customer Service, and Value for Taxes and Fees. This award places Mount Prospect in the top 10% of all local governments in the United States for the summer of 2024, as assessed by ETC Institute, who conducted the survey. Our final 2025 budget plan supports the Village’s mission in continuing its journey to be a leader in government services.

The 2025 Operating Budget and Community Investments Plan totals $165.4 million, a reduction of $22.7 million or 12.1 percent. This reduction is largely due to a reduction of interfund transfers to fund the Economic Emergency Fund and completion of projects funded by the American Rescue Plan. This spending plan continues to appropriately fund our public safety and support operations and capital investments to ensure our organization is positioned to continue a tradition of outstanding municipal services for our residents. Our 2025 plan continues our commitment to reducing the property tax burden for our residents and businesses, as two Mount Prospect units of local government seek voter approval on key school and recreation enhancements for the community. In lieu of property tax levy increases to fund constant increases in personnel, other operating budget items and capital, the Village continues to have a laser focus on economic development opportunities to enhance sales tax revenues. This recurring trend in sales tax revenue growth is a highlight of the 2025 and will be discussed in greater detail in this transmittal.

The 2024 budget was differentiated by the authorization of several new public safety positions in the Fire and Police Department. The budget approved the hiring of six new firefighter-paramedics, anticipating the demise of the Elk Grove Rural Fire Protection District. The fire district ceased operations in October 2023 and the Village accepted fire and EMS responsibility for unincorporated Elk Grove Township pursuant to the Court approved agreement. The agreement provides the Village with fire district assets and fund balance to compensate for services until the Special Service levy of $1.0M is approved this year. The new positions allowed the Village to staff a second ambulance to provide improved response times to South Mount Prospect and the entire Village. The 2024 Budget also authorized five new Police officer to bring our authorized staffing to 91 sworn officers. This brings Police Department staffing back to pre-recession levels and allowed for additional staffing for the Investigations Unit, the Special Response Team and an additional School Resource Officer at Holms Junior High. The 2025 Budget includes three additional firefighter-paramedics to add a third member to Engine 11, bringing the total number of sworn firefighter-paramedics to 81. This position is currently being funded on an overtime basis. Our total authorized staffing in 2025 will be 337.

As stated above, the Village's state-shared sales tax revenues have grown significantly over the past three years and have become its largest revenue source. The products that generate the most sales taxes are non-elastic and are not affected by economic fluctuations. The Village is expected to collect $36.9 million in sales tax revenues, with $7.0 million allocated to two capital project funds. It is advisable to use variable revenue sources for one-time projects and capital assets. Following this principle, the Village has allocated $6.0 million to capital project funds starting from the fiscal year 2023 and 2024, and this allocation continues through 2025. The strong sales tax revenues have allowed the Village to permanently eliminate the vehicle sticker program.

The Village has used the additional revenue from sales tax to provide property tax abatements totaling $5.1 million. Out of this amount, $2.0 million will be allocated to the Police Pension Fund and Fire Pension Fund. The remaining $3.1 million is taken from the General Fund to fulfill various G.O. Bonds debt service obligations. The debt service abatement includes $1.4 million for the Police and Fire HQ Bonds and $1.7 million for the series 2016 G.O. Bonds.

The final property tax levy for 2024 (payable in 2025) is $18.2 million, reflecting a reduction of $1.2 million or 6.3 percent from the 2023 level. Without abatements totaling $5.1 million, the property tax levy would have shown a 27.3 percent increase over the 2023 amount. This would have been the highest levy in the last ten years. The total levy in 2015 was $18.3 million. With the abatements totaling $5.1 million, the 2024 levy will be the lowest in the past decade. This will be the second consecutive year that the Village has reduced its property tax levy. The 2023 tax levy payable in 2024 was reduced by 4.8 percent. Between the 2023 and 2024 tax levies, the Village has reduced its property tax levy by $2.2 million or 11 percent compared to the 2022 tax levy. Also, the Village levies only for public safety operations, pensions, and debt service. Year over year, the Village's debt service levy and the operating levy are shrinking while the pension levy is growing, and the trend is expected to continue for the next several years.

The Village is facing an additional burden of $803,926 in pension fund levies due to factors such as interest rate assumptions and legislative changes. Despite this, the Village has committed to fully funding its pension funds by 2040, surpassing the State minimum requirement of 90% funding by the same year. The Village's actuarial contributions are designed to achieve full funding by 2040, with the Village contributing higher amounts annually than the State minimum requirements. The approved 2025 budget allocates $11.3 million for pension contributions, determined by an actuary to reach a 100% funding ratio by 2040. Out of this amount, $2.0 million will come from the pension stabilization fund, and the remaining portion will be collected through property taxes.

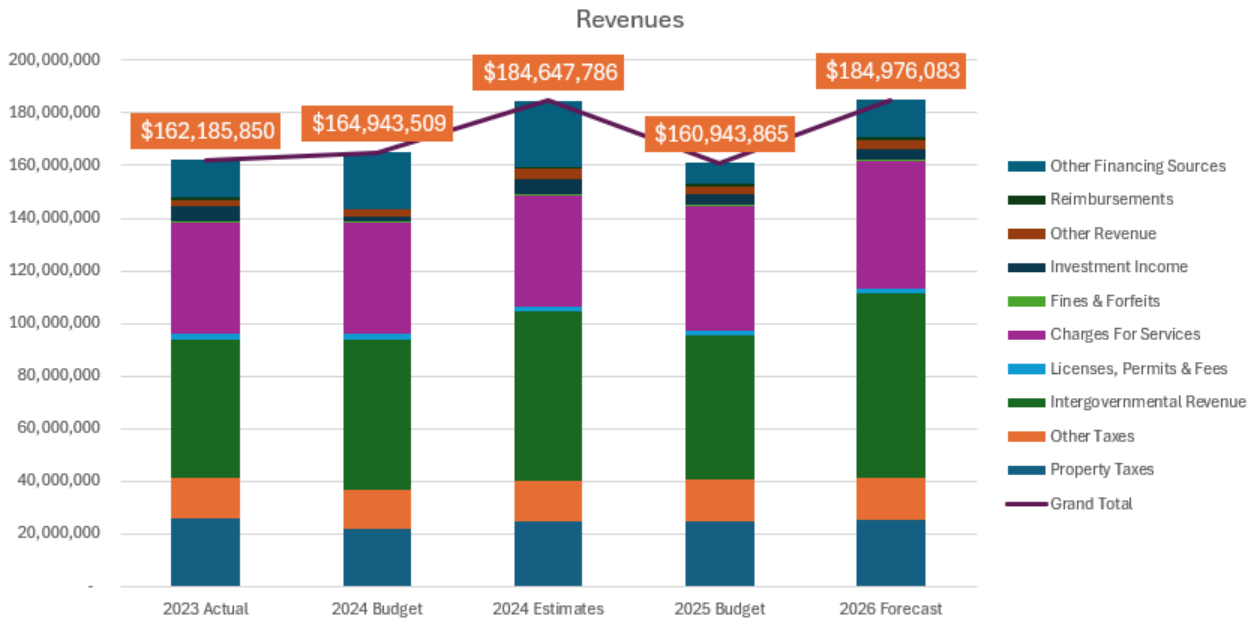
The Village updated its Fund Balance Policy in 2023. The new policy requires the fund balance to be maintained between 30 and 50 percent of the annual expenditures for the General Fund, with a target of 40 percent. This budget ensures compliance with this revised policy. Additionally, the Village established a new Economic Emergency Fund in 2023, funding it with $13 million from the surpluses reported in the audited financial statements for 2022 and 2023. This new fund will serve as a contingency for economic or non-economic emergencies. One of the benefits of this Economic Emergency Fund is the potential for a credit rating upgrade. The Village aims to achieve a AAA credit rating from Standard & Poor's in the near future.

The Village has previously established sinking funds for vehicle and computer replacements. With the 2025 budget, the Village is starting two new sinking fund programs: one for building improvements and the other for technology replacements. These programs will provide funding for planned capital projects and items, allowing the Village to carry out scheduled replacements without causing excessive strain on the capital investment plan. Often, when a major project such as a roof replacement or a significant technology purchase arises, it may deplete the entire available CIP budget for the year and create a funding gap for smaller, recurring projects. The new funding mechanism will enable the creation of an annual installment charge and set aside funding for these planned items and projects. The department budget will also reflect the actual cost of operation, including a portion of the CIP budget as an annual installment amount.

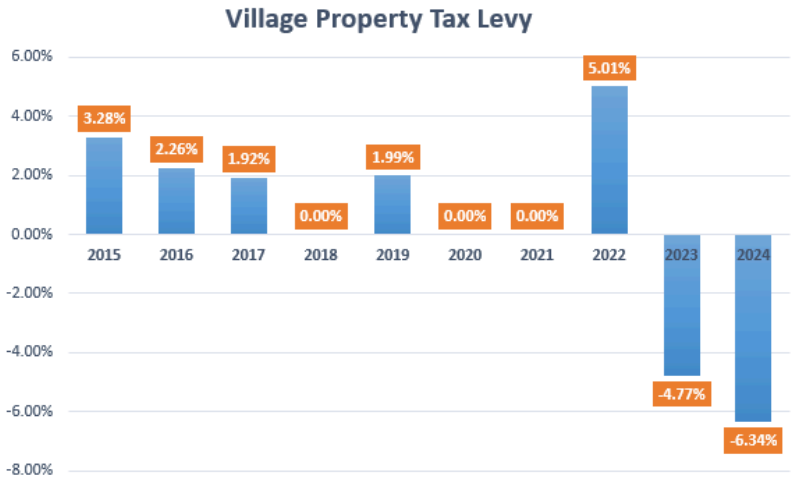
The 2025 revenue budget is set at $160.9 million, which is $4.0 million or 2.4 percent less than the previous year. In the FY 2024 budget, there were several one-time grant revenues, including the American Rescue Plan, Surface Transportation Program Grant (STP), and Congestion Mitigation and Air Quality Grant (CMAQ), among others. However, these grants will not be repeated in 2025, resulting in a decrease of $2.3 million or 4.1 percent in Intergovernmental Revenues. Additionally, inter-fund transfers for 2025 will amount to $7.7 million, which is a reduction of $13.5 million or 63.6 percent from the $21.3 million transferred in 2024. The 2024 transfers included $6.5 million for the Economic Emergency Fund and $5.3 million for the American Rescue Plan, neither of which will be required in 2025, leading to a decrease in the inter-fund transfer budget for the year.

| Revenue Categories | 2025 Budget | 2024 Budget | Increase / (Decrease) | % Change |
|---|---|---|---|---|
| Property Taxes | 24,813,627 | 22,022,359 | 2,791,268 | 12.7% |
| Other Taxes | 15,554,350 | 14,689,000 | 865,350 | 5.9% |
| Intergovernmental Revenue | 54,857,954 | 57,179,236 | (2,321,282) | -4.1% |
| Licenses, Permits & Fees | 1,912,000 | 2,037,000 | (125,000) | -6.1% |
| Charges For Services | 47,342,301 | 42,255,770 | 5,086,531 | 12.0% |
| Fines & Forfeits | 608,500 | 470,955 | 137,545 | 29.2% |
| Investment Income | 3,933,700 | 1,818,245 | 2,115,455 | 116.3% |
| Other Revenue | 3,085,500 | 2,854,944 | 230,556 | 8.1% |
| Reimbursements | 1,086,500 | 337,000 | 749,500 | 222.4% |
| **Total Reoccuring Revenues** | **153,194,432** | **143,664,509** | **9,529,923** | **6.6%** |
| Other Financing Sources | 7,749,433 | 21,279,000 | (13,529,567) | -63.6% |
| **Total Revenues** | **160,943,865** | **164,943,509** | **(3,999,644)** | **-2.42%** |

The chart below summarizes various revenue categories, with 2023 Actual, 2024 Budget, 2024 Projection, 2025 Budget, and a preliminary forecast for the year 2026.




The Village is actively working to reduce the burden of property taxes. The overall property tax levy for the year is set at $18.2 million, a 6.3 percent reduction compared to the 2023 levy payable in 2024. The total property tax category includes property tax levy totaling $18.2 million, tax increments to be received under two of the Village's Tax Increment Financing Districts totaling $5.8 million, and special service area taxes of $1.0 million from serving the unincorporated Elk Grove Township.




Please note the following information:

The "other taxes" category includes various locally imposed taxes such as home-rule sales tax, hotel/motel tax, food & beverage tax, and real estate transfer tax, among others. It is projected to generate a total of $15.6 million in taxes, representing an increase of $863,350 over the 2024 budgeted amount. The largest revenue category, intergovernmental revenues, is expected to total $57.2 million in 2025. Of this amount, state-shared sales tax is projected to be $36.0 million, while income tax (LGDF) is expected to account for $9.5 million. In 2024, intergovernmental revenues included $6.7 million in the American Rescue Plan. This amount is not repeated in 2025 and has resulted in an overall decrease of $2.3 million for the category (after an offset of $4.4 million increase in other line items). The current sales tax amount also includes $875,000 from grocery tax. Per the recent legislative changes, this tax is eliminated effective January 1, 2026. Now, the Village has the option to enact a local grocery tax of up to 1 percent. This item will be addressed as part of the 2026 budget discussion in late 2025.

The Village's investment income has risen as a result of higher interest rates. The 2024 projection indicates that the investment income will reach $5.6 million, compared to the original budget of $1.8 million. Recently, the Federal Reserve Bank has cut interest rates by 50 basis points. More rate reductions are expected in late 2024 and early 2025. In light of the current and future rate reductions, the investment income forecast is lowered

from $5.6 million to $3.9 million. The Village is expected to earn above-market investment income because of a few long-term investments that the Village is holding. The Village has an intention and capacity to keep them till their maturities.

The 2025 budget includes $47.3 million in various charges for services, $5.1 million or 12.0% more than the 2024 budgeted amount. In addition to the existing charges, the 2025 budget introduces two new internal service charges: $1.6 million for the building improvement fund and $783,943 for the technology replacement fund. The 2025 budget also adopts changes to the ambulance billing fee structure to reflect the actual cost of operation per call more accurately. The 2025 budget for ambulance billing fees totals $4.1 million, an increase of $1.1 million or 35.4% over the 2024 budget. The Village raised its ambulance fees last time in 2019. Currently, the surrounding towns are charging much higher ambulance billing fees. The average ambulance billing fee is above $3,000. The actual cost per call is expected to be around $3,173, and the Village approved changing fees from $1,500 to $3,000. Furthermore, the water and sewer utility rates are set to increase by 6.75% in 2025, as indicated in the water rate study.

The other financing sources mainly include planned inter-fund transfers, as described below.

| From | To | Purpose | 2025 Amounts |
|---|---|---|---|
| General Fund | Debt Service Fund | Series 2018B Bond Abatements (Police and Fire HQ) | 1,444,250 |
| General Fund | Debt Service Fund | Series 2016 Bond Abatements | 1,655,183 |
| General Fund | Capital Project Fund | Supporting Capital Projects | 1,500,000 |
| General Fund | Pension Stabilization Fund | Pension Abatements | 2,000,000 |
| General Fund | Parking System | Supporting Capital Projects | 150,000 |
| EGRF SSA | General Fund | Supporting Fire Department Operations | 1,000,000 |
| **Total** | | | **7,749,433** |

The above transfers will support the Village in achieving various strategic goals, conducting multiple capital projects, and abating the property tax levies for debt service and pensions.

The Budget for 2025 expenditures totals $165.4 million, a decrease of $22.7 million, or 12.1%, from the amended 2024 Budget. The decline in spending is mainly attributable to reduced inter-fund transfers from the General Fund. FY 2024 includes $21.3 million in transfers. Of this amount, $6.5 million is transferred from the General Fund to the Economic Emergency Fund, and $5.3 million is budgeted for the American Rescue Plan-funded projects. This was a one-time transfer and is not expected to be repeated on an annual basis. Besides that, the 2024 budget includes carryover projects totaling $13.8 million from 2023. The original 2024 budget included a community investment plan totaling $34.7 million. The 2025 budget includes a community investment plan totaling $33.4 million.

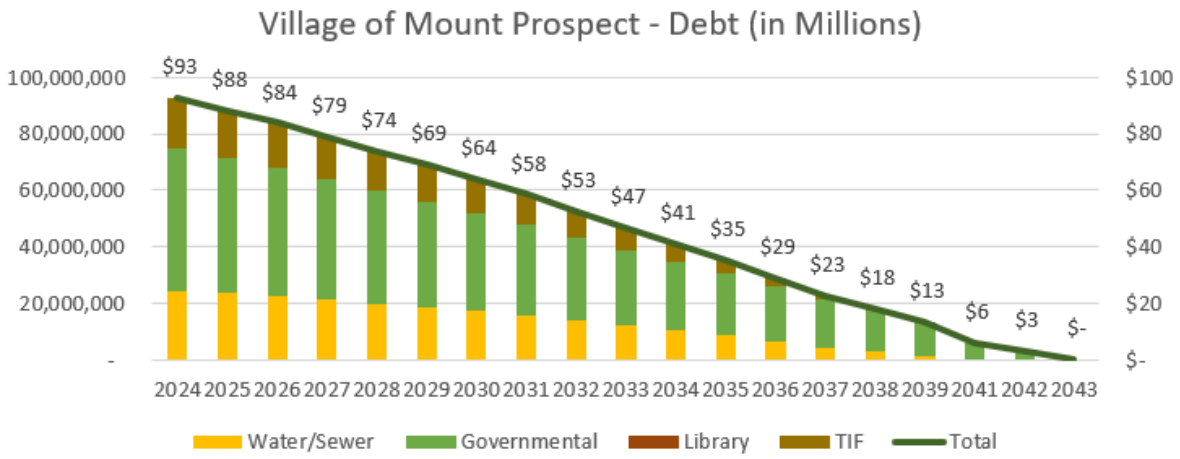
| Expense Categories | 2025 Budget | 2024 Budget | Increase / (Decrease) | % Change |
|---|---|---|---|---|
| Operating Budget | 97,586,144 | 91,975,157 | 5,610,987 | 6.1% |
| Community Investment P | 33,440,322 | 50,636,555 | (17,196,233) | -34.0% |
| Debt Service | 7,712,124 | 7,645,734 | 66,390 | 0.9% |
| Internal Service Funds | 14,181,581 | 13,392,126 | 789,455 | 5.9% |
| Special Revenue Busines | 2,027,500 | 1,750,000 | 277,500 | 15.9% |
| Special Revenue TIF | 2,740,000 | 1,497,600 | 1,242,400 | 83.0% |
| Interfund Transfers | 7,749,433 | 21,279,000 | (13,529,567) | -63.6% |
| **Total Revenues** | **165,437,104** | **188,176,171** | **(22,739,067)** | **-12.1%** |

The operating budget is scheduled to increase by $5.6 million, or 6.1%, from the 2024 amended budget. This increase is primarily due to higher pension contributions, cost-of-living adjustments for personnel, and inflationary adjustments to contracted services.

In the 5-year Community Investment Plan, CIP spending for 2025 is projected to be $33.4 million, which is $17.2 million less compared to the 2024 amended budget. There were unfinished projects totaling $13.8 million carried forward from 2023 to 2024, resulting in higher amounts for the CIP budget in FY 2024.

The total debt service payments for FY 2024 will amount to $7.7 million. The Internal Service Fund expenditures total $14.2 million, reflecting an increase of $789,455 compared to the FY 2024 amended budget. The plan also includes inter-fund transfer outs totaling $7.8 million for FY 2025, of which $5.1 million will be used to abate debt service and pension property tax levies. A total of $1.7 million will be used to fund various capital projects. This year's inter-fund transfers include an operating transfer of $1.0 million from the Elk Grove Rural Special Service Area Fund to the General Fund.

During FY 2025, $4.3 million in outstanding principal debt will be repaid, while the total interest payment will be $3.4 million. The Village has not planned any new bond issuance or debt for FY 2025. The next planned bond issuance is expected at the end of 2026 and beyond. The chart below shows the annual debt reduction by year for each type of issued debt.




In the most recent assessment year of 2022, the Village saw an 18 percent or $301 million increase in the equalized assessed values from its last assessment in 2019, bringing the total equalized assessed value of the Village to $2.2 billion. The Village's tax rate was at 0.883 percent, and with the approved levy decrease, the Village property tax rate is expected to decrease further. In November 2024, the Mount Prospect Park District and School District 57 both are running referendums during the general presidential election. Approval of these referendums can significantly increase the levy for an average resident and property owner. In response, the Village is working to lower its levy to the maximum possible level without compromising its financial position, including fund balance, service levels, and personnel levels. Reduction in the levy by Village will offer some offset against the increased taxes for Mount Prospect Park District and School District 57. For an average house valued at $367,900 (median home value per the census data), the current Village portion of the property taxes is $984, which will be reduced to $921, a reduction of $62 compared to the current taxes.

In addition to the 2025 budget, the Community Investment Plan prioritizes a five-year capital improvement plan totaling $179.8 million. This includes $33.4 million in capital spending for FY 2025. Over the next five years, $59.5 million is allocated for street improvement projects, $44.3 million for watermain replacement projects, and $16.0 million for street construction projects. Other significant projects are listed in the community investment plan section of the budget book. The plan also covers $11.1 million for vehicle replacements and $8.2 million for improvements to public buildings. In the planning document, the 2026 CIP totals $45.4 million. This amount is higher than usual due to a few major grant-funded projects in 2026. Currently, the focus is on 2025 as the immediate year.

A new utility rate study was conducted, and the plan was revised in FY 2023. An increase to the combined water and sewer rate of 6.75 percent is included in this Budget to fund an expanded water/sewer main replacement program. The original 2017 rate study predicted a rate increase of 8.0 percent for FY 2025. After a careful evaluation, the plan was revised, and the new plan calls for a rate increase of 6.75 percent in the water service charges for FY 2025 and thereafter. The plan also includes a 3.5 percent increase in the refuse rates.

The General Fund's operating expenses are budgeted at $74.1 million for the upcoming year, representing an increase of $7.1 million from the amended 2024 budget of $67.0 million. The $7.1 million increase includes $3.4 million primarily attributed to contractual raises in personnel wages, salaries, and benefits as per the approved bargaining agreement with various unions, along with cost-of-living adjustments for nonunion employees. Additionally, the General Fund budget incorporates $2.4 million in new charges for internal service funds to cover building improvements and technology replacements. These charges are part of the total contractual services amounting to $15.4 million. Overall, contractual services show an increase of $3.9 million compared to the 2024 amended budget of $11.5 million.

The 2025 Budget supports the Village's Strategic Plan Vision for 2039: *The Village of Mount Prospect represents the best of suburban communities – thriving, proud, diverse, and connected – having a rich heritage, strong values, and a timeless yet contemporary atmosphere.* The Village Board committed several evenings to developing the 2024-2029 Strategic Plan Implementation Guide that establishes an Action Plan for projects and initiatives designed to advance the Goals for Vision Attainment, developed initially in 2015 and amended in 2024.

The goals prioritized for progress in the 2024-2029 Implementation Guide are as follows:
Goal 1: Effective Village Government: Financially Sound, Exceptional Service
Goal 2: Top-Quality Village Infrastructure: Balanced and Proactive Community Investment
Goal 3: Family-Friendly Neighborhoods: Safe and Livable for all
Goal 4: Vibrant Community Destinations: Downtown, Randhurst Village, South Mount Prospect and Other Commercial Corridors
Goal 5: Enhancing Mount Prospect Charm/Character: Honoring History, Heritage, and Diversity, Equity and Inclusion

The Implementation Guide organizes projects and initiatives by Goal and prioritizes targets for action as Top and High Priority. Each goal also includes major projects and initiatives already in progress. The Village Board is continually updated on the progress of established Action Agenda priorities. Several of the priorities still require funding decisions by the Board.

Incorporated into the Budget is a multi-step contingency plan that can be implemented in the event the State of Illinois approves legislation that significantly affects local government. The contingency plan also provides direction for making budget adjustments due to a drop in revenues as a result of a slowing of the economy.

The multi-step plan provides for increasing levels of response to loss of revenue depending upon the timing and severity of the revenue reductions. A listing of the steps taken in response to revenue loss, in order of least to most significant, are:

1. Eliminate or defer capital projects/purchases.
2. Reduce funding (lease payments) of computer and vehicle replacement programs.
3. Institute a freeze or reduction in commodity, contractual service, and supply accounts, where possible.
4. Review the catalog of programs and services provided by the Village.
5. Review of staffing levels.

The Village used the above steps at the beginning of the pandemic in 2020. The first three steps were implemented in anticipation of the revenue losses. At this time, the Village has fully recovered from the financial and non-financial impacts of COVID-19. But now, the Village is facing a few new challenges, including inflation, possible recession, legislative changes, deficit levels at the State of Illinois, uncertain market conditions, rising pension costs, aging infrastructure, supply-chain issues, labor turnover, and a few more. A few of those challenges are described below.

a. The current inflation rate is around 3.7 percent (CPI-U) over the last 12 months. However, recently, inflation reached a 40-year high at 9.1 percent. Increased costs of supplies, contractual services, and personnel costs beyond the normal annual increase are creating a burden for the fund and cash balances. This increase can also put more strain on an already stressed property tax system. The Village has enough cash and fund balance to handle the short-term impacts of inflation, but in the long run, it may need to reconsider its strategies to manage inflation.
b. The Village's finances rely heavily on Intergovernmental Revenues, with a substantial portion coming from the State of Illinois. In the past, the state has attempted to reduce the Local Government Distributive Fund (LGDF) Income Tax. If the LGDF is further reduced, it would lead to revenue losses for the Village and could potentially put additional strain on the already burdened property tax system. While the State of Illinois has the ability to fully restore the LGDF to its original 10 percent allocation, it has not yet done so. Additionally, the State recently eliminated the 1% grocery tax, effective January 1, 2026. The Village currently receives $875,000 in grocery taxes annually. The State of Illinois has given local municipalities the option to enact a local grocery tax of up to 1%. The Village Administration is planning to hold workshops in 2025 with the Finance Commission and Village Board to discuss all the available alternatives for this issue.
c. The Village invests a fair amount in capital assets each year through the Community Investment Plan. Funding from various variable revenue sources and charges for services funds the new investment as well as the replacement of the existing assets. Maintaining aging infrastructures and facilities without the issuance of debt or a grant from the State or Federal Agency is challenging. The Village has received significant grants in recent times, but it is a challenge to get awards while competing with other grantees.
d. There is a huge demand for construction materials and vehicles in the market. The Village is dealing with high prices and supply chain issues with many capital projects. Many of the recent construction bid results have come in much higher than expected. The Village is also struggling to replace its scheduled Police, Fire, and Public Works fleet. The Village is hopeful that several measures taken by the Federal and State Governments will curb the inflation and supply chain issues.
e. The current interest rates have led to a decrease in real estate transactions. As a result, the Village's revenue from real estate transfer tax is decreasing due to fewer property closings. Although there has been a slight increase in real estate transfer tax collection compared to last year, overall, it is still 33 percent lower than its peak in 2022. The Village is hopeful for a recovery in the real estate market. In the meantime, the additional investment income is helping offset the loss in real estate transfer tax revenues.
f. The State of Illinois brought legislative changes to the pension system in 2011 and created TIER II for police, fire, and employees participating in IMRF. Recently, various legislations have been filed to increase the benefits under TIER II pensions. Any legislative changes that can increase the benefits under TIER II will increase the annual pension costs and the property tax burden for residents and businesses.

Despite the challenges mentioned above, the Village's financial position remains very strong. Reserve levels have continued to exceed our expectations due to revenue growth and responsible spending. The Village's General Fund is estimated to have a fund balance of $41.9 million, which will be 47 percent of the 2025 annual budget. It's important to note that not all fund balances are in liquid form. Some portion of the fund balance is tied up in accounts receivable and unavailable immediately. Substantial reserves and balanced annual budgets are two factors contributing to the strong bond rating assigned to Village debt. The General Fund reserves remain well above the target set by the Village Board (40%) through 2024.

| Items/Details | FY 2023 Actual | FY 2024 Estimated | FY 2025 Budget |
|---|---|---|---|
| Revenues - Unaudited | 82,613,435 | 89,886,763 | 83,654,388 |
| Expenses - Unaudited | (78,299,452) | (91,662,171) | (83,654,388) |
| **Net Monthly Surplus/(Deficit)** | **4,313,983** | **(1,775,408)** | **-** |
| **Ending Unrestricted Reserves** | **43,700,864** | **41,925,456** | **41,925,456** |
| As % of General Fund Budget | 48% | 50% | 47% |

The projected Forecast Budget for 2026 is $184.8 million, showing an 11.7 percent increase from the 2025 budget. This increase is primarily due to a rise in CIP (Capital Improvement Program) spending. Additionally, several grant-funded projects are expected in FY 2026, leading to higher planned CIP spending compared to FY 2025. The General Fund budget for 2026 is projected at $89.5 million, marking a $5.9 million increase, or 7.0 percent, from the 2025 budget. Once again, the increase in the 2026 forecast is linked to the rise in inter-fund transfers. It's estimated that there will be a $3.4

million deficit for FY 2026, mainly due to additional CIP funding for significant projects. However, the Village is actively seeking more grants for these projects, which may decrease the deficit for the year. As of December 31, 2025, the unrestricted fund balance for the General Fund is expected to be $39.6 million, which represents 47 percent of the following year's annual budget.

I would like to express my gratitude to our dedicated Finance Team for their meticulous financial analysis, planning, and organization of the 2025 Budget. Their hard work has resulted in an adaptable, comprehensible, and responsible financial plan. I also want to acknowledge the efforts of our leadership team, which prioritizes impactful customer service and value creation. Finally, I extend my thanks to Mayor Paul Wm. Hoefert, the Board of Trustees, and our Finance Commission for their invaluable contributions and commitment to strategic planning, making our community Vision for 2039 and beyond a reality.

Sincerely,
Michael J. Cassady
Village Manager

# Budget Message

The development of Mount Prospect's annual budget is one the most important administrative responsibilities of the Village's management team. The Budget document outlines the Village's planned expenditures for the next fiscal year and how those expenditures will be financed. It is crucial to review the annual budget as part of the long-term strategy to maintain Mount Prospect's strong financial condition, which involves the Village's ability to continuously fund the desired level of service.

To implement this strategy, several critical factors must be continuously monitored, reviewed, and acted upon. These factors include the Village's ability to:

1. Maintain desired levels of service.
2. Provide reliable and equitable funding for those services.
3. Withstand local, regional, and national economic fluctuations.
4. Address the demands of natural growth, decline, and change.

The annual Budget should be considered within this broad strategy. The Budget process provides an opportunity to not only review the Village's current financial condition, but to also influence its future by carefully planning the document.

The 2025 Budget is aligned with the Village's Strategic Plan Vision for 2039. Each year, as part of the Budget process, the Village Board will prepare a Strategic Plan Implementation Guide that establishes an Action Plan for projects and initiatives designed to advance the Vision Attainment Goals. The Implementation Guide organizes projects and initiatives by goal and prioritizes targets for action as top and high priority. It also includes major projects and initiatives already in progress. However, funding decisions for priorities still require approval from the Board, hence their inclusion in the budget process. Through the strategic planning process, the Village will:

- Establish which services will be provided and at what levels. Inherent in that discussion is identifying core/critical mission services and programs.
- Determine the most effective and efficient way to provide those services, including the propriety of contracting out, eliminating, or combining departments, services, and programs.
- Provide adequate personnel, supplies, and equipment to achieve expected results.
- Define the scope and timing of major projects.
- Identify the revenues necessary to fund the services to be provided.

Oversight of the budget is conducted by the Village's elected officials and Finance Commission. This oversight takes into account policy decisions made in the previous year and the Village's internal controls. The decisions made during this process will significantly impact the Village's future direction, especially when considering the four previously identified factors. These factors constantly present challenges and require careful oversight in every budget process, including the development of the 2025 Budget.

**A FEW WORDS ABOUT THE BUDGET**

Please keep in mind the following information about the 2025 Budget and the budget preparation process:

The 2025 Budget aligns with the **calendar year** and includes a Forecast Expenditure Plan for the following year. These features help in planning and bidding out capital projects, determining property tax levy requirements more accurately, and making the Budget document a more useful planning tool. More emphasis is now placed on the forecast budget to improve planning for the next budget cycle. This means that departments must provide detailed information for projected projects and costs that are likely to impact the forecast budget, rather than using a standard across-the-board percentage increase for budgeting purposes.

The Village adopts the philosophy of creating "cost centers" to accurately reflect the cost of doing business. These cost centers are mostly department-based, so when examining a specific department's budget (e.g., Police), a true picture of the cost of providing services to the residents and businesses of Mount Prospect is reflected.

A fundamental aspect of this budgeting approach involves the use of "lease payments" to manage transfers between funds. These transactions are considered as "quasi-external" for budgeting and accounting purposes. The lease payments serve as a means to recognize that departments consistently require essential capital equipment, such as computers and vehicles, as well as ongoing vehicle maintenance. Over time, these recorded lease payments, treated as expenses for each department, will accumulate the necessary funds to cover the expenses and eventual replacement of such items. Starting in 2025, the Village Administration will be starting two new sinking fund programs: one for building improvements and another for technology replacements. These charges will be collected from departments, similar to computer lease payments and vehicle replacement lease payments and will serve as a funding mechanism for known future building improvements and technology replacement projects.

The Village Board has a **fund balance policy** in place to govern both spending and fund balance levels for all operating and capital funds. This policy is designed to ensure that adequate revenues are available on an annual basis to fund essential projects. It also allows for building and maintaining an adequate fund balance that provides both a safety net during lean times and flexibility to address unforeseen needs. The current fund balance policy was revised in early 2023.

The budget document itself reflects a top-down approach in its presentation of information. The first three sections, which include the Introduction, the Village Manager's Budget Message, and the Strategic Plan, each strive to provide an understanding of the organization and foundation for the reader regarding budget preparation. The remaining sections provide operational information and include Fund Summaries, Revenue Summaries, and Expenditures Summaries, including department-level details, followed by Capital Improvements, Debt, and finally, the Other Financial Information, which includes the Five-Year Forecast, Glossary, and Financial Policies. If you view this document on paper or in pdf form, the glossary can be found in the appendix.

## 2025 BUDGET

The 2025 Budget represents the Village's plan for expected expenditures over the coming year and identifies the means by which those expenditures will be funded. The following provides a financial summary and information regarding significant items impacting budgets at the fund level.

### General Fund

The largest fund within the Village, the General Fund, accounts for most of the government's financial resources. The General Fund is a major fund; its budget includes essential and critical operating services, such as Police and Fire protection, Finance, Human Services, Community Development, Inspectional Services, Public Works, and General Administration.

The 2025 General Fund budget totals $83,654,388. This is a balanced budget, with annual revenues sufficient to cover annual expenditures and inter-fund transfers.

- The General Fund budget represents a decrease of $8.0 million, or 8.8 percent, compared to the amended 2024 budget, mainly due to a reduction in inter-fund transfers.
- The 2025 General Fund budget includes $6.7 million in inter-fund transfers from the General Fund. Of this amount, $3.1 million is transferred to the Debt Service Fund, $1.5 million to the Capital Improvement Fund, $2.0 million to the Pension Stabilization Fund, and $150,000 to the Village Parking System Fund. $5.1 million of transferred amounts will be used to abate property tax levies and $1.6 million will be used to fund various capital improvement projects.
- The public safety pension costs are increasing by $803,926. The total public safety pension levy before abatements is $11.3 million. Of this amount, $2.0 million is funded from the Pension Stabilization Fund, and the remaining amount is being levied as the property tax levy for the year 2024, payable in 2025.
- The total operating budget for the General Fund for FY 2023 is $74.1 million, an increase of $7.0 million or 10.5 percent. The main reasons for the increased operating budget are increased pension costs, increased lease payments, inflationary adjustments for the contractual services, cost-of-living adjustments for personnel services, and newly added positions for the Fire Department.
- The fund also includes items totaling $2.9 million for various capital projects as identified in the community investment plan.

### Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for a specified purpose. The Village employs twelve of these fund types, which include Pension Stabilization, South Mount Prospect TIF, Rural Special Service Area, Refuse Disposal, Motor Fuel Tax, Community Development Block Grant, Asset Seizure, Federal Equitable Share, DUI Fine, Foreign Fire Tax, Business District and Prospect/Main TIF.

The 2025 Budget for all Special Revenue Funds is $20.0 million. This is an increase of $4.4 million, or 28.2 percent, from the amended 2024 budget. Of this amount, $7.8 million pertains to the Operating Budget, $5.1 million is part of the Community Investment Plan, $1.3 million is the Debt Service budget, and $5.8 million belongs to other non-operating budget categories. Part of the increase in revenue and expenditures is represented by the new Elk Grove Rural Fire Special Service Area fund and a few large one-time projects are funded from special revenue funds. The refuse service rates will see an increase of 3.5 percent. The overall revenue budget for Special Revenue funds is also $19.9 million. The Special Revenue Funds will have a planned use of cash/fund balance totaling $66,790.

### Enterprise Funds

Enterprise Funds consist of the Water and Sewer Utility Fund and two (2) parking funds. The Water and Sewer Utility Fund is a major fund that provides water and sewer services for residential and commercial customers. Expenses accounted for in this fund include charges for administration, operations, maintenance, and billing/collection. The Village Parking System Fund accounts for the provision of Village-owned public parking services. At the same time, the Parking System Revenue Fund accounts for the provision of public parking services for which fees are shared with the commuter railroad.

The 2025 Revenue Budget for all Enterprise Funds is $23.4 million, of which the Water and Sewer Fund budget is $23.0 million. The Enterprise Funds revenue budget decreased by $3.7 million, or 13.8 percent, from the prior year, mainly due to a grant-funded water interconnect project in 2024, not repeated in 2025. A combination of rate increases and previously issued debt will provide the resources to improve the renewal/replacement rate of utility system water mains from its 600-year cycle to a renewal cycle of approximately 130 years, closer to the industry's best practice of 100 years. An increase in the combined water/sewer rate of 6.75 percent is included in this budget. Based on the approved rate change, a typical customer's total water and sewer utility bill will increase by $6.92 per month from the current utility rate. The expenditure budget for the Water and Sewer Fund is $27.1 million. The expenditures include $15.4 million in operating expenditures, $9.9 million in capital improvement projects, and $1.8 million in debt

service payments. The capital improvement costs include water main replacement projects, sewer main rehab projects, and a few other regular infrastructure improvement projects. The 2025 expenditure budget for the Village Parking System Fund and the Parking System Revenue Fund are $178,436 and $75,195, respectively.

**Capital Projects Funds**

Capital Projects Funds account for financial resources for the acquisition or construction of major capital facilities (other than those financed by Proprietary Funds). The 2025 budget includes three active capital funds: the Capital Improvement Fund, the Street Improvement Construction Fund, and the Flood Control Construction Fund.

The 2025 Budget for the Capital Project Funds is $10.6 million, which is $6.5 million less than the Amended 2024 Budget, signifying a 45.8 percent decrease. This budget supports the annual capital improvements needed to maintain the aging infrastructure and facilities and also funds the items identified in the Village's Strategic Plan. The 2024 budget included carried-over projects from 2023, resulting in a higher CIP amount for the Capital Project Funds compared to 2025.

In FY 2025, the Capital Projects Funds will receive a total of $1.5 million in inter-fund transfers from the General Fund. Intergovernmental revenue accounts for $7.6 million, with $7.0 million from sales tax and $596,392 from various grants. Typically, the Village allocates $2.0 million to each capital project fund, totaling $6.0 million for the year across three funds. For 2025, the total sales tax allocation will increase to $7.0 million. The Flood Control Construction Fund has sufficient fund balance for its needs, so its allocation is split between the Capital Improvement Fund and Street Improvement Construction Fund. The Capital Improvement Fund will receive an allocation of $3.2 million, while the Street Improvement Construction Fund will receive $3.8 million. The allocation is adjusted based on the funding needs outlined in the capital improvement plan.

The overall expenditures for the Capital Project Funds include $10.3 million in capital projects and $274,709 will be spent on various operating expenditures for FY 2025.

**Debt Service Fund**

The Debt Service Fund was established to account for the accumulation of resources for the payment of general long-term debt principal and interest. Debt supported by other funds (Water and Sewer and TIF) is excluded from this fund.

The 2025 Budget for the Debt Service Fund is $4.5 million, a marginal decrease of $8,060, or 0.2 percent, from the prior year. Funding to support debt payments comes from property taxes, video gaming tax revenues, and state sales tax. Property taxes account for $221,367, while video gaming and state sales taxes account for $300,000 million and $878,480, respectively. The property tax abatements totaling $3.1 million are funded from the General Fund through inter-fund transfers.

The Debt Service Fund 2025 expenditure budget includes debt service payments totaling $4.5 million. Of this amount, $1.9 million will be for interest payments, and $2.6 million will be for principal payments.

**Internal Service Funds**

The Internal Service Funds account for the financing of goods or services provided by one department to another department on a cost-reimbursement basis. This category includes the Vehicle Maintenance Fund, the Vehicle Replacement Fund, the Computer Replacement Fund, and the Risk Management Fund. A new fund for building improvements and a new program for technology replacements, under the umbrella of the Computer Replacement Fund, have been added to this list.

The budget for the Internal Service Funds in 2025 is $19.4 million, representing an increase of $1.4 million, or 2.3 percent, from the amended 2024 budget. The Computer Replacement Fund deals with IT infrastructure and end-user equipment, and its total budget for 2024 is $211,500, reflecting a decrease of $17,500, or 7.6 percent, compared to the amended 2024 budget. The revenue budget for the Computer Replacement Fund includes funding for future technology replacement for the Police and Fire Departments, totaling $781,943.

The Risk Management Fund and the Vehicle Maintenance Fund have total expenditure budgets of $11.5 million and $2.7 million, respectively, mainly reflecting inflationary increases of 3.4 percent and 4.4 percent, respectively. The Vehicle Replacement Fund's expenditure totals $5.0 million, representing an decrease of $870,966 or 14.9 percent compared to the amended 2024 budget. Due to supply chain issues, the acquisition of many vehicles has been delayed, resulting in a higher-than-usual budget in the past few years due to carry-over items.

The newly created Building Improvement Fund will collect $1.6 million in charges for building improvement projects for Police, Fire, and Public Works facilities and will provide funding support for major improvement projects in coming years.

**2026 FORECAST BUDGET**

The 2026 Forecast Budget is currently reflecting total projected expenditures of $184.8 million. This represents an 11.7 percent increase from the 2025 Budget. The year 2026 forecast includes a few large one-time grant funded projects, resulting in higher-than-normal capital project spending, totaling $45.0 million. The General Fund expenditures for 2025 are forecasted at 89.5 million, an increase of $5.9 million, or 7.0 percent, compared to

the 2025 budget, mainly due to an increase in inter-fund transfers for supporting capital projects. The 2026 General Fund Forecast Budget, as presented, reflects a planned deficit of $3.4 million. Staff is trying to secure additional grants for the high-impact project which may lower the Village's contribution toward the project, resulting in a lower deficit for the Village.

# BUDGET PROCESS

Public officials generally recognize that the preparation and adoption of the annual budget are two of the most important duties with which they are charged. However, the adoption of the budget is not an end in itself, but it is just one step in an ongoing process. The process encompasses an extended period of planning, review, and priority setting. When the budget is adopted, it then becomes the fiscal plan which spells out how services will be provided and community improvements will be achieved. After the budget is adopted, it also becomes a control mechanism by which to measure the resources expended to meet the approved objectives and to measure the adequacy of the fiscal plan.

A calendar identifying the specific dates for the 2026-2030 Community Investment Program (CIP) and 2026 calendar year budget is included in this section. Following is a description of the various phases of this budget process.

**The Strategic Plan**

The budget is developed around the Village's Strategic Plan Vision for 2039. Each year to start the budget process, the Village Board will prepare a Strategic Plan Implementation Guide that establishes an Action Plan for projects and initiatives designed to advance the Goals for Vision Attainment. The Implementation Guide organizes projects and initiatives by goal and prioritizes targets for action as top and high Priority. Also included in each goal are major projects and initiatives already in progress. Priorities still require funding decisions by the Board, hence their inclusion in the budget process.

**The Community Investment Program**

The development of the Community Investment Program (CIP) is a prelude to work in the annual budget. The CIP is the Village's five-year plan for capital expenditures. It addresses the Village's needs for replacement, upgrade, and expansion of infrastructure and other long-lived, high-cost assets. Generally included in the CIP are planned capital expenditures of $25,000 or more, proposed purchases for the Village's motor vehicle fleet, and all IT purchases for the coordination of the computer program.

The CIP development process for the 2025-2029 CIP preceded preparation of the operating budget for 2025. A CIP kick off meeting was held in May with submittals due mid-June. Departmental reviews with the Village Manager's Office took place in August with final budget amounts completed in September. The final CIP is incorporated into the annual budget document.

**The Annual Budget**

The Village has adopted sections 5/8-2-9.1 through 5/8-2-9.10 of Chapter 65 of the Illinois Compiled Statutes, providing for a municipality's financial operations under an annual budget in lieu of an appropriation ordinance. The approved budget provides the authority to expend funds in the new fiscal year.

In addition to the annual budget, the Village includes in its budget document the projected financial operating plan for the subsequent fiscal year. This projected plan is termed the "forecast." For example, this 2025 annual budget includes a 2026 forecast. The forecast is not legally binding, but it enables the Village to look into its financial operating future. The budget document also includes a five-year financial forecast for an even longer term view of the financial direction and condition of the Village.

Formulation of the annual budget parallels the formation of the CIP. The Finance Department will hold a budget kickoff meeting communicating parameters for guiding budget development and open access to the Village's budgeting system at which time the departments prepare their budget requests.

Upon receipt of the departmental budget requests, the Finance Department compiles the draft budget. Revenue estimates are prepared by the Finance Department based upon historical trends, economic forecasts of authoritative sources, and anticipated activities and events in the community which are expected to have a local economic impact. Departmental meetings are held with staff from the Village Manager's Office and Finance Department to discuss the budget request.

The Village Manager reviews all departmental budget requests, ensures that they are consistent with directives of the Village Board and initiatives outlined in the strategic plan, and fashions a feasible fiscal plan. The product is the proposed budget, which the Village Manager submits to the Village Board and the Finance Commission. The Finance Commission is a citizens' commission comprised of seven members appointed by the Mayor that advise and assists the Village Board in the maintenance of a sound tax structure and overall fiscal policy.

Staff then presents the proposed budget to the Village Board and Finance Commission at a series of public meetings. Input from the public is solicited during these budget presentations. Based upon Finance Commission and citizen input, recommendations of staff and its own findings, the Village Board may direct additions, deletions, or revisions to the proposed budget.

The Director of Finance revises the proposed budget as directed by the Village Board. Two public hearings for the proposed budget and property tax levy offer the public an additional opportunity prior to final approval to comment on the fiscal plan for the upcoming year. The Village Manager submits the final budget for formal approval in November. The final budget is adopted by ordinance. According to state law, the budget ordinance must be adopted prior to the start of the fiscal year and filed with the County Clerk within 30 days of adoption.

The budget process does not end with the adoption of the budget ordinance; it actually marks the beginning of a new cycle. Services and programs are evaluated, needs are identified, and then the formal process begins again for the next year.

During the budget year, the fiscal plan will be monitored and changes made as appropriate. When priorities change or unanticipated expenditures are required, the Director of Finance is authorized to transfer budgeted amounts within a department or between departments within a fund. The Director of Finance must notify the Village Manager in writing regarding interdepartmental transfers. Any revisions that increase the total expenditures of any fund must be approved by the Village Board as budget amendments. Expenditures may not legally exceed budgeted appropriations at the fund level.




**THE BUDGET MODEL**

Generally Accepted Accounting Principles (GAAP) and state statutes require an Illinois municipality to account for revenues and expenditures on a "fund" basis. A fund is a separate accounting entity which is organized into a set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenses or expenditures. The General Fund, Motor Fuel Tax Fund and the Water and Sewer Fund are examples of Village funds. Fund accounting segregates funds according to their intended purposes and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions.

**Basis of Accounting**

The Village uses the following fund types:

**Governmental Funds** are used to account for the Village's general governmental activities and include the General Fund, special revenue funds, debt service funds, and capital project funds. Governmental funds use the modified accrual basis of accounting whereby revenues are recognized when they are "measurable and available" and expenditures are recorded when the related fund liability is incurred.

**Proprietary Funds** use the full accrual basis of accounting and include the enterprise funds (Water and Sewer Fund and Parking Funds) and internal service funds. Under the full accrual basis, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

**Budgetary Basis of Accounting**

The budgets of the governmental funds are prepared on a modified accrual basis. The budgets of the proprietary funds are prepared on a full accrual basis with the exception of capital expenditures, depreciation, bond proceeds and principal payments. The full purchase price of capital expenditures, which is not considered an expense using the accrual basis, is included in the budget for the current year and proposed and forecast budgets. Depreciation is not included in the budget and is shown only in the prior year's actual expenses. Bond proceeds are included as an Other Financing Source and related principal payments are included as expenditures in the budget. For financial reporting, these transactions are recorded on the balance sheet. A reconciliation of these differences is provided in the Village's Comprehensive Annual Financial Report.

Although the Village is required to account for revenues and expenditures on a fund basis, the fund structure is not necessarily the most appropriate model for reporting the delivery of services. Many authorities believe that a budget organized on the basis of "programs" is more meaningful. A program budget groups all expenditures associated with a specific service or program, regardless of the fund from which the resources are obtained. A true program budget includes actual expenditures for personnel, services and supplies as well as indirect expenditures or allocations for facilities, equipment, and administrative services.

Budgets may be organized in several variations. In actual practice, these variations range from a fund line-item, or appropriation budget, to a true program budget as described above.

The Village complies with state and accounting mandated requirements to account for revenues and expenditures on a fund basis. The Village budget by fund is provided in the Fund Summaries section.

The Village of Mount Prospect uses a "modified program budget" whereby services, or programs, are organized around a department or a division. A department or division is a unit that has been designated by management as a means for providing a specific service. The Village's Fire Department and Street Division of the Public Works Department are examples of these units of management. In the Operating Expenditure section, expenditure amounts are organized by department or division rather than around a fund structure.

Under the Village's modified program budget structure, services or programs are designated within a departmental or divisional unit. Each program includes line-item costs which are categorized by personal services, employee benefits, other employee costs, contractual services and commodities and supplies. Capital expenditures are reported separately as part of the Community Investment Program (CIP). All costs which can be reasonably identified with the program are included regardless of the source of funding. The Operating Expenditure tab includes a statement of activities, divisional organization chart, budgeted positions and amounts, and expenditure category totals.

The Village identifies each line-item expenditure within a department or division with the fund that will provide the resources. Line item detail budget sheets are organized by department. It should be noted that revenues are not departmentalized but are reported directly in the appropriate fund structure in the Revenues Section. As a result, the Village's annual budget fulfills legal reporting requirements and provides a meaningful way to present the costs associated with a service.

After more than eight months of planning and critical review, the budget becomes the fiscal plan for the new budget year. However, just as other plans are subject to change, the Village's fiscal plan (budget) is subject to change during the year. Emergency situations, emerging needs, new opportunities and unforeseen obstacles may require a change in plans during the year. When these circumstances arise, appropriate action will be taken. If the change involves reassigning priorities within a fund, Village management is authorized to make these changes. If the change requires an expenditure that will exceed the amount appropriated for a specific fund, the Village Board will be requested to amend the budget.

Thus, the budget is a dynamic plan that fulfills its purpose of providing the fiscal framework for providing services to Village residents during the budget year and serves as a basis to plan for the future.

**BUDGET AWARD**

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Village of Mount Prospect, Illinois for its annual budget for the fiscal year beginning January 1, 2024. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communication device.

We believe our 2025 budget continues to conform to program requirements, and we will be submitting it to the Government Finance Officers Association to determine its eligibility for another award.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished Budget Presentation Award*

**PRESENTED TO**

**Village of Mount Prospect**
**Illinois**

For the Fiscal Year Beginning

**January 01, 2024**

Christopher P. Morrill

**Executive Director**

# BUDGET CALENDAR FOR 2026 BUDGET

| 2025 Dates | ACTION |
|---|---|
| January - May 2025 | Strategic Plan Development - 2026-2030 Action Plan<br>Village Board and Leadership Team meetings |
| 4/15/25 | **Joint Workshop - 1Q Review**<br>**Village Board and Finance Commission** |
| 5/21/25 | 2026-2030 CIP Kick-Off meeting (during weekly Leadership Team meeting). Community Investment Program (CIP) Development Software "Clear-Gov" opened to departments |
| 6/18/25 | 2025 Budget Kick-Off meeting (during regular weekly Leadership Team meeting)<br>NWS Budgeting System Software opened to departments |
| 6/30/25 | Data entry of CIP submittals completed by departments |
| 7/01-18/25 | Departmental Capital Budget reviews with the Village Manager's Office and the Finance Department |
| 7/31/25 | Complete Departmental Proposed 2026 Budget amounts. Revenue estimates completed by Finance Department |
| 8/1-8/25 | Departmental Budget reviews with Finance Department |
| 8/10-22/25 | Departmental Budget reviews with Village Manager's Office and Finance Department |
| 8/12/25 | **Joint Workshop - Mid-Year Review and Capital Budget presentations**<br>**Village Board and Finance Commission** |
| 8/31/25 | Complete Proposed Budget amounts |
| 9/30/25 | Deliver Proposed Budget to Village Board and Finance Commission |
| 9/30/25 | Proposed Budget available for public inspection at the Village Clerk's Office and the Mount Prospect Public Library - Budget posted on Village website |
| 10/13/25 | **Joint Workshop - Budget Review**<br>**Village Board and Finance Commission**<br>Operating Budget presentations |
| 10/20/25 | First Reading of Property Tax Levy, Abatements, and Proposed Budget Ordinances at Village Board Meeting |
| 10/27/25 | **Joint Workshop - Budget Review (2nd Workshop - if needed)**<br>**Village Board and Finance Commission**<br>Operating Budget presentations |
| 11/3/25 | Truth in Taxation Public Hearing, Budget Public Hearing, Second Reading and Approval of Property Tax Levy, Abatements and Proposed Budget Ordinances at Village Board Meeting |
| 12/31/25 | Approved Budget available for distribution |

# Budget Policies - Compliance

The following three established policies help guide the budget process: Long-Term Financial policies for Revenues, Expenditures, and Financial Planning; Fund Balance/Net Assets Policy; and Debt Service Policy. These policies are included in the Other Financial Information section of this document. Adhering to the guidelines outlined in the policies is a key component of the budgeting process. Summarized below is the status of the Village's compliance with these policies.

**Long-Term Financial Policies for Revenues, Expenditures, and Financial Planning**

**The Village will maintain a well-diversified revenue structure to reduce the impact on operations resulting from a shortfall in a single revenue source. A surplus is committed to supporting capital items.**

Status: The Village has a well-diversified revenue base, with no single source accounting for more than 25.0 percent of total revenues. The reliance on property taxes has been reduced, as the police and fire protection portion of the levy has been held flat or reduced, with annual adjustments only for the public safety pension and debt service portions. Sales Tax is the single most significant revenue source for the Village, accounting for 22.0 percent of the annual revenue budget. The 2025 budget includes diverting a portion of the state sales tax toward capital projects and property tax abatements. The net sales tax revenue available for funding operating expenditures is 20.8 percent.

**Annual budget with budget forecast. The Village will prepare an annual budget document detailing approved expenses in year one along with a budget forecast for year two to help better project funding budget needs in the future.**

Status: The 2025 Budget document includes a budget forecast for all funds. This presentation allows for tracking the changes in reserves resulting from projected revenues and expenditures in year two. This additional insight allows for discussion of potential future shortfalls well in advance of the budget period in question.

**Set the annual contribution for public safety pensions at 100 percent of the actuarially determined amount. The annual contribution is determined to be the amount necessary to fund the normal cost plus an amount to amortize the unfunded liability.**

Status: The Village Board has committed to funding public safety pension funds at 100 percent. The assumptions used in the calculation of the levy amount are more conservative than called for in state statutes, generating an estimated 25.3 percent higher contribution. This higher annual contribution will work to increase the funding levy and eliminate the unfunded liability more quickly.

**Fund Balance/Net Assets Policy**

**Maintain the General Fund reserve balance at 30 percent to 50 percent of the subsequent year's expenditures. Maintain an adequate reserve to reduce potential current and future risks and ensure stable tax rates.**

Status: The General Fund reserves are projected to be at 48 percent by the end of 2024. The surplus reserves in the General Fund have been utilized to stabilize the property tax levy by providing a subsidy to offset the anticipated increase in the public safety pension contribution since 2017. The 2025 budget includes a subsidy of $2,000,000 from the General Fund for public safety pensions. Furthermore, $3.1 million from the 2025 revenues will be transferred to the Debt Service Fund, enabling the Village to abate the debt service levy for series 2016 and 2018-B bonds. Both the abatements for public safety pensions and debt service levy will result in a 6.3 percent decrease in the total levy amount compared to the final 2023 levy. As a result, the property tax for the year 2024, payable in 2025, will be the lowest in the last ten years. The total tax levy for the year 2015, payable in 2016, was $18.3 million, whereas the total tax levy for the year 2024, payable in 2025, is $18.2 million.

**Maintain the reserve balance in the Debt Service Fund for debt supported by property taxes equal to the next interest payment and for debt supported by alternative revenues at a level equal to 50 percent of next year's principal and interest payment.**

Status: The estimated fund balance for the Debt Service fund is $1.4 million at December 31, 2024. The recommended fund balance for the Debt Service Fund is $874,400. The 2025 budget reflects a marginal surplus of $1,350. The Village collects its ad valorem property taxes and other assigned revenues in a timely manner, which allows the Village to meet its debt service obligations on time. The Village collects assigned revenue sources for debt service on a monthly basis, and property taxes are collected in two installments, in March and August. The March installment covers the debt service payments due on June 1, and the August installment covers the debt service payments due on December 1.

**Maintain a net asset balance in the Water and Sewer Enterprise Fund equal to no less than three months of the subsequent year's operating expenses.**

Status: The net asset policy compliance is met by the Water and Sewer Fund. A comprehensive water and sewer rate study completed in 2017 provided recommendations for rate increases and the use of debt to achieve proper net asset levels and improve the capital program of this utility. The new rate structure went into effect on January 1, 2018. An eighth year of rate increases is scheduled for 2025 as part of the funding plan. The Water/Sewer Fund has also issued bonds in support of the capital program in 2022, and a part of the bond proceeds will be used in 2024 and 2025.

With establishing the policies for unrestricted fund balance/net asset levels, other factors are considered, including the predictability and volatility of revenue streams, exposure to one-time outlays and the potential drain upon General Fund reserves from other funds. It is perceived that in each case, the Village is in a good position relative to the associated risk.

**Debt Service Policy**

**The Village will maintain a debt structure where 50 percent of the outstanding principal will be repaid within ten years.**

Status: The Village has debt service principal payments extending out twenty years to 2043. Policy guidelines call for 50 percent of outstanding debt to be paid down in the next ten years. The Village will reach this mark in exactly ten years. Over the next ten years, the Village will pay off $50.2 million in outstanding bond principals. The total outstanding principal G.O. Bond debt stands at $96.8 million, as of the date of this report.

**The Village will seek to maintain or improve its current bond rating and will specifically discuss with the Village Board a proposal that might cause that rating to be lowered**.

Status: The Village has maintained a rating of AA+ from Standard & Poor's since 2009. The Village was recently reviewed again by Standard & Poors (in January 2022) and has received an affirmation to its AA+ rating with a stable outlook.

The Village recently started an Economic Emergency Fund and funded the same with a $13.0 million surplus from the General Fund surplus generated during the fiscal years 2022 and 2023. This fund will serve the Village during emergencies and will also help the Village with obtaining an upgrade in its credit ratings. One of the important factors reviewed by the credit rating agencies is median household income. Per the new census data, the Village's median household income improved from $84,353 to $100,526. All these factors are expected to help the Village obtain a AAA rating in the near future.

**Guidelines for Direct Debt are as follows:**
Outstanding Debt (Governmental) as a Percent of the Equalized Assessed Value
Guideline: 1 to 3.0%, **75% of Guideline**: 2.25% - Current level is 2.36% (in compliance with guidelines)

Outstanding Debt (Governmental) per Capita
Guideline: $500 to $1000, **75% of Guideline: $875** – Current level is $934 (in compliance with guidelines)

Debt Service Expenditures (Governmental) as a Percent of General Fund Expenditures
Guideline: 5 to 10%, **75% of Guideline: 8.75%** - Current level is 5.4% (in compliance with guidelines)

Status: The Village maintains a responsible debt level. The Village is in compliance with all the above specified guidelines set for holding direct debt.

# STRATEGIC PLAN

# Strategic Plan Overview

The first Village Strategic Plan was completed in early 2015 and has been revised and updated each year since then. The strategic plan provides the mission, vision, and goals for vision attainment along with the strategic action plan of the organization. An implementation guide was developed using the goals identified in the Strategic Plan. This implementation guide provides the objectives, short-term challenges and opportunities, and action items to be taken for accomplishing the goals of the Village. Action items are prioritized as top or high priority by the Village Board and fell into three categories: Policy Agenda, Management in Progress, and Major Projects. The implementation guide is updated annually to reflect work completed and changing priorities.

**Mission Statement**

The mission of Mount Prospect Village Government is to advance our community's collective quality of life and potential through adaptive leaderships and leading-edge service delivery.

| Mount Prospect Vision | Core Beliefs |
|---|---|
| The Village of Mount Prospect represents<br>The Best of Suburban Communities,<br>Thriving,<br>Proud,<br>Diverse and Connected-having a rich heritage,<br>Strong Values and<br>A Timeless Yet Contemporary Atmosphere | -**Respect** for others and in the workplace,<br>-**Listening** and understanding<br>-Acting in an **Ethical** Matter<br>-Demonstrating a **Positive and Optimistic** Attitude<br>-A **Commitment to Service**<br>-Practice of **Sound Analysis and Decision Making**, and<br>-**Building Consensus** as part of a team |



# Strategic Action Plan Model




The strategic planning model used to create the plan is illustrated to the left.

Each of the components of the Planning Model is a building block leading to the:

***Vision –*** The value-based principles that describe the preferred future in 15 years.

The components of the planning model include:

***Plan*** **-** Strategic goals that focus outcome-based objectives and potential actions for the next five years.

***Execution –*** Plan with a one-year focus that includes prioritized actions from the Mayor and Village board resulting in an annual action plan and a management agenda identifying major projects of staff.

***Mission –*** Principles that define the responsibility of Village government and frame the primary services – core business services.

***Beliefs*** – Personal values that define performance standards and expectations for employees.

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The Village of Mount Prospect Strategic Plan is described on the Village's website and includes a complete listing of Policy and Management Agenda and Action items. There are also links to plan documents that detail the Objectives, Value to Residents, Short-term and Long-term Challenges and Opportunities, Policy and Management Actions, and Management in Progress for each goal. In addition, there is a public dashboard which allows anyone to see the status of specific items within the Village's Strategic Plan.




The Strategic Action Plan begins by focusing on the areas of importance to develop goals that are the map to achieving the Village's vision for the future. Through a collaborative effort between the elected officials and staff, five goals were identified with underlying objectives and specific action steps to accomplish each goal.

- Goal 1 - Effective Village Government: Financial Sound, Exception Service
- Goal 2 - Top-Quality Village Infrastructure: Balanced and Proactive Community Investment
- Goal 3 - Family-Friendly Neighborhoods: Safe and Livable for All
- Goal 4 -Vibrant Community Destinations: Downtown, Randhurst Village, South Mount Prospect and Other Commercial Corridors
- Goal 5 - Enhancing Mount Prospect Charm/Character: Honoring History, Heritage, and Diversity, Equity and Inclusion

Below are the top, high priority and other action agendas, both Policy and Management Agendas, identified for each of the stated goals. Following these action items is a summary of the 2023-2024 Accomplishments.

### GOAL 1 - EFFECTIVE VILLAGE GOVERNMENT

Financially Sound, Exception Service

| Policy Agenda | Management Agenda |
|---|---|
| • Elected Officials Ethics Ordinance (Top)<br>• Community Connections Center (Top)<br>• State Legislative agenda and Advocacy (High)<br>• Technology for Public Safety, Public Works and Human Services (High) | • "AAA" Bond Rating Strategy/Action Plan (Top)<br>• Village Proactive Marketing Plan Implementation (Top)<br>• Fire-EMS Response Service Enhancement Report (Top)<br>• Sales Tax Strategy and Action Plan (Top)<br>• Fire Contract (Top)<br>• Intergovernmental Collaboration (High)<br>• Elk Grove Rural Fire Protection District Transition (High)<br>• Village Classification and Compensation Plan (Moderate) |

### GOAL 2 – TOP-QUALITY INFRASTRUCTURE

Balanced and Proactive Community Investment

| Policy Agenda | Management Agenda |
|---|---|
| • Stormwater Master Plan (Top)<br>• Neighborhood Lighting (High)<br>• Melas-Meadows Pedestrian Bridge Project (High) | • Fairview Gardens Sewer Improvements Allocation Funds (High)<br>• Bike Master Plan Phase 2 Update (Moderate) |

### GOAL 3 - FAMILY-FRIENDLY NEIGHBORHOODS

Safe and Livable for All

| Policy Agenda | Management Agenda |
|---|---|
| • Community Policing Expansion (Top)<br>• Oakton Annexation (High)<br>• Sustainability Plan Action Plan (Moderate)<br>• Southside TIF Amendment (Moderate) | • Crime Free Housing Ordinance Update (High)<br>• Mount Prospect Park District on Lion's Park (High)<br>• Comprehensive Plan Update (Moderate) |

### GOAL 4 - VIBRANT COMMUNITY DESTINATIONS

Downtown, Randhurst Village, South Mount Prospect and Other Commercial Corridors

| Policy Agenda | Management Agenda |
|---|---|
| • 111 Busse Redevelopment Project (Top)<br>• South Mount Prospect Development (Top)<br>• Prospect Avene Alfresco Plan (High)<br>• Downtown Parking Study (High) | • Cloud HQ Project (Top)<br>• Kohl's Center Outlots/Vacant Parcel (High) |

### GOAL 5 – ENHANCING MOUNT PROSPECT CHARM/CHARACTER

Honoring History, Heritage, and Diversity, Equity and Inclusion

| Policy Agenda | Management Agenda |
|---|---|
| • Event Policy, Guidelines and Process (Top) | • Special Events Commission (High) |

# 2024-2025 Goals

The following chart details the Mayor and Village Board Strategic Priorities linked by Department.

| | STRATEGIC GOALS | | | | |
|---|---|---|---|---|---|
| | GOAL 1 | GOAL 2 | GOAL 3 | GOAL 4 | GOAL 5 |
| | EFFECTIVE VILLAGE GOVERNMENT | TOP-QUALITY VILLAGE INFRASTRUCTURE | FAMILY-FRIENDLY NEIGHBORHOODS | VIBRANT COMMUNITY DESTINATIONS | ENHANCING MOUNT PROSPECT CHARM/CHARACTER |
| Department | Financially Sound, Exception Service | Balanced and Proactive Community Investment | Safe and Livable for All | Downtown, Randhurst Village, South Mount Prospect and Other Commercial Corridors | Honoring History, Heritage, and Diversity, Equity and Inclusion |
| Village Administration | X | | X | X | X |
| Finance | X | | | | |
| Community Development | X | | X | X | |
| Human Services | X | | | | |
| Police | X | | X | | |
| Fire | X | | | | |
| Public Works | X | X | | | |

# Accomplishments 2023-2024

The Village of Mount Prospect is using Envisio which is a software system to track our progress and accomplishments of our goals. You may see our list of accomplishments below or you may visit the website by clicking this link.

## GOAL 1 - EFFECTIVE VILLAGE GOVERNMENT

Financially Sound, Exception Service

### 2023-2024 Accomplishments

- Averaged the entire year at 75-80% of the building permits applied online via our online portal.
- Assisted with expedited plan reviews and inspections for projects as the need arose.
- Cross trained additional staff to ensure continuity of business when/if team members retire or leave organization.
- Procurement Authority raised to $50,000 for the Village Manager to streamline delays in purchasing process.
- 2022 Audit reflected $13.4 million surplus for the general fund, (reported in 2023, $14 million)
- Revised the fund balance policy for the general fund from 20-30% to 30-50%. For stronger financial health and possible AAA credit rating for the Village.
- Annual audit returned a clean opinion on the Village's financials; the highest possible opinion the Village could receive.
- Started Economy Emergency Fund from the 2022 surplus with $6.5 million; now the Village has one month worth of operations capital set aside.
- Pension Stabilization Fund was funded with $2 million from the 2022 surplus; resulting in a $112 savings per household.
- Debt Service Abatement of $2.4 million resulted in a $134 savings per household.
- Received audit, budget and PAFR awards. Making Mount Prospect a Triple Crown Community for the 2nd year.
- Outperformed state revenues.
- Outperformed interest income.
- 100% compliance with Finance Department rules and regulations.
- Renewed a five year contract with Citybase for online payment and kiosk services.
- Outperforming interest income funded Fire Station 11 renovations.
- Eliminated vehicle stickers, averaging $90 in savings per household.
- Mount Prospect Fire Rescue and Police hosted a successful First Responder Academy for Teens.
- Mount Prospect Police hosted a D214 internship program with 7 interns in the past year.
- Hosted a Disaster Preparedness Expo.
- Added two paid on call firefighters.
- Completed 100 fire pre-plans and over 3,000 fire inspections.
- Implemented an emergency management app for the community.
- Took over emergency services for the Ek Grove Rural Fire Protection District.
- Aging in Community work groups launched.
- Increases the number of seniors receiving Senior Buzz Newsletter.
- Hosted a mental health summit facilitation by a mental health attorney for Human Service, Police and Fire Departments.
- Launched a collaborative monthly meeting to discuss mental health community issues with Human Services, Fire and Police Departments.
- Hosted 5th annual Celebration of Cultures.
- Hosted 4th Annual Mental Health Matters event.
- Human Services website re-design and re-structuring.
- Created Pathway Forward program for clients to work one on one with a mentor on job and career exploration which will be led by volunteers.
- Identified additional opportunities for food donations and purchases for the food pantry.
- Launched legal aid clinic for eligible clients at the Community Connections Center in partnership with North Suburban Legal Aid.
- Behavior Health Subsidy program increased marketing in the Village Newsletter, press releases, and social media.
- Holiday program with D26 and D214 schools held at fire station 14 in collaboration with Fire Department.
- School supply program included a presentation for parents on college financial assistance programs which was give by staff from Harper Community College.
- Re-launch of senior exercise programs resulting in weekly classes with increased variety of programs.
- Increased the Public Health nurse's engagement with school aged children in the community around health and safety.
- Public Health Nurse launched A1C testing as a result of community feedback.
- Community social workers presented at schools and civic organizations to increase awareness of donation needs for food pantry programs.
- No cyber security incidents.

- Spent $43,069.50 in American Rescue Plan funds, seven local small business benefited by making website and green building improvements.
- Conducted a lateral transfer hiring process.
- Two Commanders attended Northwestern University's Center for Public Safety's Executive Management Program.
- Developed and deployed a new department police patch.
- Hosted a Citizen's Police Academy.
- Police and Fire Rescue hosted an active threat and mass casualty training for the community.
- Patrol Officer's Collective Bargaining Agreement was ratified.
- Sergeant's Collective Bargaining Agreement was ratified.
- One Sergeant attended Northwestern University's Center for Public Safety's School of Police Staff and Command.
- Conducted two one day household hazardous waste collection events.
- Received the Tree City USA award for the 35th year.
- Completed 2023 Community Survey with very positive results.
- Produced the 2022 Annual Village Report.
- The overall Village property tax levy was reduced by 4.8% or $992,791 over the 2022 extended taxes payable in 2023.
- Drafted and presented a strategic marketing plan for the Village.
- Formed Mount Prospect Communications Team with key staff from each Village Department to further improve interdepartmental communications
- Mayor's 2023-24 State of the Village address showcased the fantastic work completed by the Village over the years.
- Lead kickoff event/relaunch of Mount Prospect Entrepreneur's Initiative.
- Created new Police Officer recruitment videos.
- Increase usage, reach, views and engagement on Meta accounts. Increase percentage branding from 45.5% - 250%.
- Converted TV Services Editing from an AVID platform to an Adobe Premier Pro Platform.
- Purchased and installed a new video playback system for the Village's government access channel.
- Added a 17x10 Jumbotron video screen for the 2023 Village Block Party to enhance the viewing experience for attendees.
- Successfully executed the transition of PW union employees from Local 150 insurance plan to the village insurance plans.
- Managed a successful conversion of the Village's third party benefit management system.
- Improved tuition reimbursement policy; updated bereavement and dress code policies to maintain legal compliance and support a more inclusive Village culture.
- Drafted ordinance for village to exercise home rule authority regarding paid time off for employees.
- Developed and Maintained quarterly DEI data for transparency page on Village website.
- Acquired an applicant tracking system to help streamline recruiting and support DEI initiatives.
- Developed and conducted performance evaluation training for supervisors in all departments.
- Hosted the second annual intern appreciation luncheon.
- Passed Midwest Operating Engineers/ Local 150 funds union audit with zero findings.
- Created and implemented a flexible workplace policy.
- Executed a successor agreement with Local 150.
- Added a ROTH 457(b) option to our retirement plans in anticipation of SECURE Act 2.0.
- Updated the Classification and Compensation Plan, conducted multiple market compensation studies.

## GOAL 2 – TOP-QUALITY INFRASTRUCTURE

Balanced and Proactive Community Investment

### 2023-2024 Accomplishments

- Began Rehabilitation/Remodeling of Fire Station 11 as part of enhancing services in South Mount Prospect and unincorporated Elk Grove Township.
- Rolled out Office 365- Office Applications.
- Completed Community Connections Center's fiber network connection.
- Implemented Internet/Switch/Cameras at Pocket Park.
- Updated conducted energy weapons (Tasers) by deploying 30 new units.
- Successfully implemented replacement of ageing water mains.
- Completed Street Improvement Program by resurfacing approximately 9 miles of roadway.
- Implemented residential street lighting - Schoenebeck Road.
- Rehabilitated Kensington Business Center Detention Pond Two.
- Lined 20,000 linear feet of separate and combined sanitary sewer.

- Finished Rand-Central-Mount Prospect Rd. Intersection improvements; improving traffic flow, pedestrian access, and general safety.
- Constructed neighborhood drainage garden improvements.
- Conducted sidewalk inspection and maintenance program.
- Central Road pedestrian crossing improvements - Cathy Lane.
- Completed Northwest Water Commission Interconnect at Public Works and Village Hall facilities.
- Completed window replacement at Public Works and Village Hall.
- Replaced HVAC at Village Hall with upgraded units.
- Completed Maple Berkshire Relief Station rehabilitation.

### GOAL 3 - FAMILY-FRIENDLY NEIGHBORHOODS

Safe and Livable for All

#### 2023-2024 Accomplishments

- Hoarding/Deteriorated structure committee assisted homeowners and neighbors improve living conditions and quality of housing in the community.
- Active in Aging in Community work groups by working with District 214 on their new property in town to include Universal Design Standards (accessible design) into the new home. In addition, working on policy initiatives to recommend accessible design concepts.
- Updated local code to add future capability for electric vehicle charging in garages and single-family home construction.
- Placed a 4th ambulance in service full time.
- Fire Rescue completed 100 pre-plans and over 3,000 fire inspections.
- Installed over 155 smoke detectors in homes of senior citizens through an IFSA grant.
- Firefighters obtained 46 new Office of the State Fire Marshall certifications.
- Re-licensed 17 paramedics for a term of four years.
- Three paramedic students became licensed paramedics.
- Developed Transient Guidelines and Protocol to create a consistent approach to assessing and linking individuals with agencies and resources who are funded to serve houseless individuals.
- Police Social Workers presented at police beat meetings on services available through the Human Services Department.
- Increased outreach to seniors who have fallen in their home to offer senior assessments and other community resources.
- Increased the number of police officers from 86 to 89.
- Provided inclusive engagement through four Safety Socials with the Mount Prospect rental housing communities.
- Implemented the State's new Pretrial Fairness Act Procedures to ensure compliance with state statue.
- Implemented Special Response Team (SRT) to focus on high profile incidents.
- Created an Intergovernmental Agreement between Village, Elk Grove Township and the Elk Grove Rural Fire Protection District and approved an SSR to provide a long term solution for Fire and EMS services in unincorporated Elk Grove Township.

### GOAL 4 - VIBRANT COMMUNITY DESTINATIONS

Downtown, Randhurst Village, South Mount Prospect and Other Commercial Corridors

#### 2023-2024 Accomplishments

- River Trails Park District Successfully completed SD26 soccer pitch at Euclid Elementary School with the use of $150,000 in CDBG Funds.
- Dedicated $250,000 towards new walking trails in Lion's Park.
- Navigated RDA negotiations for 139-143 W. Prospect Avenue to allow for an expansion of Mia's Cantina and the construction of new apartments.
- Navigated entitlement of 2400 E. Oakton to allow the construction of a contractor's yard and many area stormwater improvements at a vacant site in south Mount Prospect.
- Navigated RDA negotiations for Lady Dahlia and Patina Wine Bar.
- Launched pilot valet parking program for Downtown Triangle Area (The Prospect, Public House, and Station 34).
- Sustaining Downtown development and business momentum.

### GOAL 5 – ENHANCING MOUNT PROSPECT CHARM/CHARACTER

Honoring History, Heritage, and Diversity, Equity and Inclusion

## 2023-2024 Accomplishments

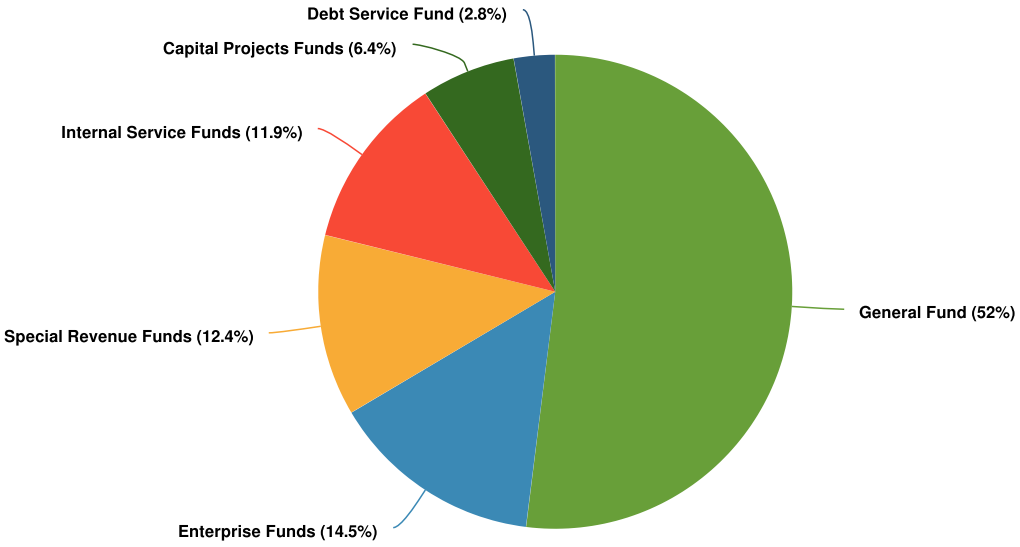
- Introduced Charlie, the Police Department's comfort/therapy dog.
- Created the Women of Mount Prospect Police department group.
- Rebranded Downtown Mount Prospect Block Party and promotional materials.
- Improved operations and flow of communications with the Special Events Commissions, creation of new event (Halloween House Decorating Contest)

# FUND SUMMARIES

# Total Village Budget by Fund Type

The purpose of this graphic is to provide an overview of the total Village of Mount Prospect budget for January 1, 2025 through December 31, 2025 by Fund Type. The schedules following this summary present the individual fund budgets, estimated fund or net assets balances, and recommended fund or net assets balances. The section that precedes this Fund Summaries section presents the budget by type of revenue and expenditure. A matrix mapping the Departmental/Fund relationship by major/non-major funds and a second by fund type is provided at the end of this section and serves as a bridge between the two ways of viewing the budget.

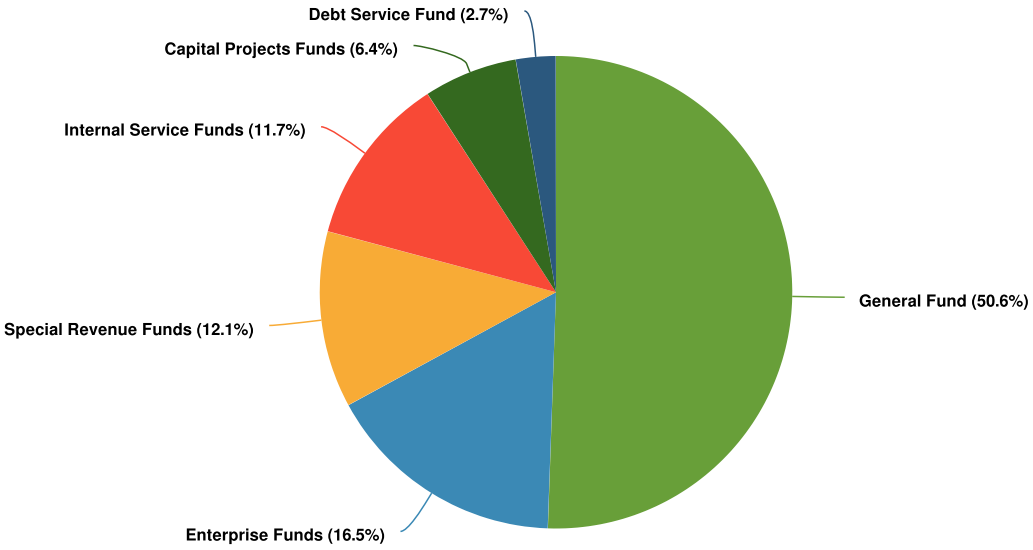
## Revenue by Fund




| January 1-December 31, 2025 | |
|---|---|
| General Fund | $83,654,388 |
| Debt Service Fund | $4,525,530 |
| Capital Projects Funds | $10,305,192 |
| Special Revenue Funds | $19,914,600 |
| Enterprise Funds | $23,350,170 |
| Internal Service Funds | $19,193,985 |
| Total Revenue | $160,943,865 |

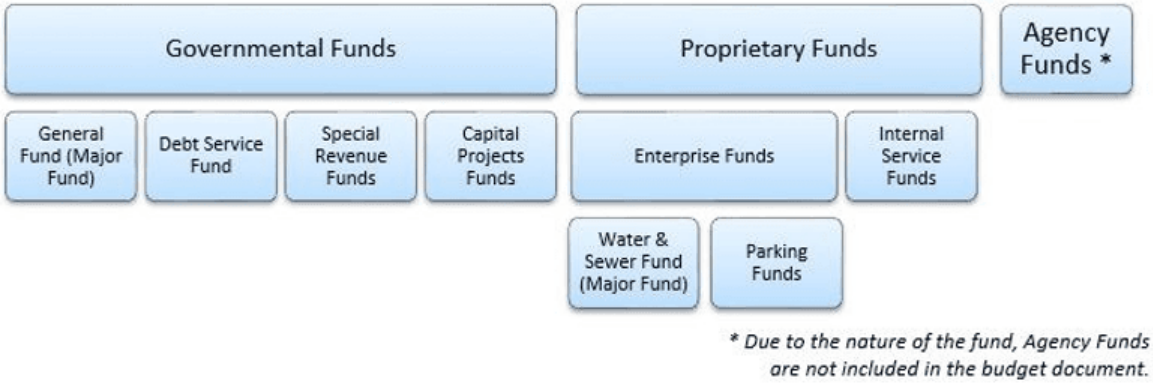
# Expenditures by Fund

## Expenditures by Fund




| January 1-December 31, 2025 | |
|---|---|
| General Fund | $83,654,388 |
| Debt Service Fund | $4,524,180 |
| Capital Projects Funds | $10,586,894 |
| Special Revenue Funds | $19,981,390 |
| Enterprise Funds | $27,316,171 |
| Internal Service Funds | $19,374,081 |
| Total Expenditures | $165,437,104 |

# Fund Structure and Descriptions




The Village's fund structure is illustrated above.

The major funds for budgetary purposes differ from the major funds reported by the Village in the audited financial statements. The Village reported three major funds in its 2022 audited financial statement. The reason for the difference in major fund reporting is that asset and liability numbers are considered in reporting major funds for financial reporting and they are not considered for budgeting purposes. The General Fund and the Water and Sewer Funds are classified as Major Funds for the 2024 budget.

**MAJOR FUNDS**

**Fund 001-General Fund** (Governmental Fund) – To account for resources traditionally associated with governments which are not required to be accounted for in another fund.

**Fund 050-Water and Sewer Fund** (Enterprise Fund) - To account for the provision of water and sewer services to the residents of the Village. All activities necessary to provide such services are accounted for in this fund including, but not limited to, administration, operations, maintenance, and billing and collection.

**NON-MAJOR FUNDS**

**Special Revenue Funds**

**Fund 36-Rural Special Service Area Fund** – To account for revenues and expenses associated with fire protection services for the former Elk Grove Rural Fire Protection District.

**Fund 37-South Mount Prospect TIF Fund** – To account for the resources to acquire property and construct certain improvements in the South Mount Prospect Tax Increment Financing District. Financing is provided by incremental property taxes and investment income.

**Fund 38-Economic Emergency Fund** - To account for money set aside by Village board for unplanned or emergency expenses. Village Board and Finance Commission approval is needed before spending these saved funds.

**Fund 39-Pension Stabilization Fund** – To account for pension contribution funds to help stabilize our property tax levy from increases due to changes in actuary assumptions such as mortality tables and interest rates. These funds will be used to abate property taxes in future years.

**Fund 040-Refuse Disposal Fund** – To account for the revenues and expenditures associated with providing solid waste collection services. Financing is provided by user fees and recycling income.

**Fund 041-Motor Fuel Tax Fund** - To account for the activities involved with street maintenance and construction. Financing is provided by the Village's share of state gasoline taxes. State law requires these gasoline taxes to be used to maintain streets.

**Fund 042-Community Development Block Grant Fund** - To account for the revenue and expenditures of the Community Development Block Grant from the federal government.

**Fund 043-Asset Seizure Fund** - To account for the revenue and expenditures of proceeds from the federal asset seizure program. Expenditures are restricted for use in the fight against drug abuse.

**Fund 044-Federal Equitable Share Funds Fund** - To account for the revenue and expenditures associated with the Federal Shared Funds Program. Expenditures are restricted for use in the fight against drug abuse.

**Fund 045-DUI Fine Fund** - To account for the revenue and expenditures of proceeds from DUI Fines as collected by the Circuit Court of Cook County. Expenditures are restricted for use in law enforcement activities.

**Fund 046-Foreign Fire Tax Board Fund** - To account for the revenues and expenditures of proceeds of the Foreign Fire Insurance Tax. Expenditures are limited to the maintenance, use and benefit of the Fire Department.

**Fund 048-Business District Fund** - To account for the revenues and expenditures of proceeds generated by the Randhurst Village redevelopment project. Proceeds include a Business District Tax, Sales Tax, Food & Beverage Tax, Hotel/Motel Tax and Entertainment Tax. Expenditures are restricted to the reimbursement of redevelopment related expenses of the developer per the Redevelopment Agreement approved December 8, 2009.

**Fund 049-Prospect/Main TIF District Fund –** To account for the resources to acquire property and construct certain improvements in the Prospect/Main Tax Increment Financing District. Financing is provided by incremental property taxes and investment income.

**Debt Service Funds**

**Fund 002-Debt Service Fund**

The Village maintains a single fund to track monies for payment of principal and interest of various debt instruments. A detailed list of current outstanding issues appears under the Debt Summary section located later in the budget document.

**Capital Projects Funds**

**Fund 020-Capital Improvement Fund** - To account for the resources to provide for certain capital improvements and the replacement of Village equipment. Financing is provided by developer contributions, interest income and interfund transfers.

**Fund 023-Street Improvement Construction Fund** - To account for resources to carry out the Village's Street Improvement Program. Financing of the annual program has been provided by a portion of state and local motor fuel taxes, the sale of general obligation bonds in 2014 and various other state and federal grants. Other monies are provided by interest income.

**Fund 024-Flood Control Construction Fund** - To account for the resources to implement flood control projects throughout the Village. Financing has been provided by a portion of grants, interfund transfers and other fees and reimbursements. Other monies are provided by interest income.

**Fund 025-Police and Fire Building Construction Fund** – To account for resources associated with the construction of a replacement Police Headquarters and a replacement Fire Headquarters. Financing is provided by general obligation bonds issued in October 2018 and maturing December 1, 2043.

**Agency Funds –** These two funds are included in the audited financial statements of the general fund but are excluded from the budget document since they are escrow funds and do not generate revenue or incur expenses.

**Fund 072-Flexcomp Escrow Fund** – To account for employee payroll deductions pursuant to a Section 125 flexible compensation plan. The money is reimbursed to employees for qualified medical and dependent care expenses.

**Fund 073-Escrow Deposit Fund** – To account for refundable deposits held by the Village to ensure the completion of public improvements. The money is held by the Village until the improvements are completed.

***PROPRIETARY FUNDS***

**Enterprise Funds**

**Fund 051-Village Parking System Fund** - To account for all activities for the provision of public parking services in Village-owned lots for a fee.

**Fund 052-Parking System Revenue Fund** - To account for the provision of public parking services in Union Pacific-owned lots for a fee. All activities are accounted for, including administration, operations, maintenance, and billing and collection.

**Internal Service Funds**

**Fund 060-Vehicle Maintenance Fund** - To account for the maintenance and repair of all Village vehicles. Financing is being provided by a direct charge to various Village funds.

**Fund 061-Vehicle Replacement Fund** - To account for the acquisition and depreciation of Village vehicles. Financing is provided by direct charges to the General, Water & Sewer, Village Parking System Fund and Parking System Revenue Funds.

**Fund 062-Computer Replacement Fund** - To account for the acquisition and depreciation of Village computer hardware. Financing is provided by direct charges to the General, Refuse Disposal, Vehicle Maintenance, and Water & Sewer Funds.

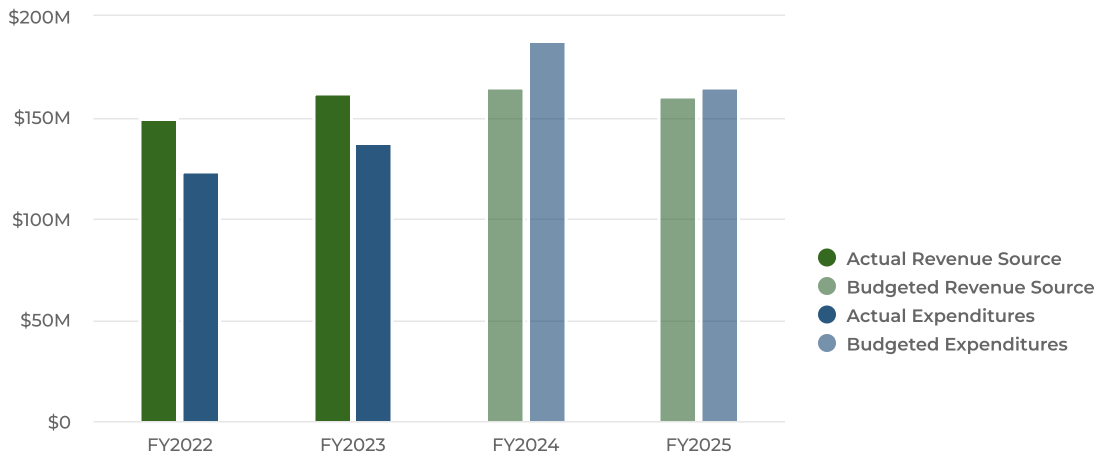
**Fund 063-Risk Management Fund** - To account for the servicing and payment of liability, property, and casualty insurance and self-insurance as well as workers' compensation and medical benefits. Financing is provided by direct charges to various Village funds.

**Fund 064-Building Improvement Fund** - To account for the major improvements and projects for the Village facilities. Financing is being provided by a direct charge to the Police, Fire and Public Works Department.

# Revenues and Expenditures by Fund

## Summary

The Village of Mount Prospect is projecting $160.9M of revenue in FY2025, which represents a 2.4% decrease over the prior year amended budget. Budgeted expenditures are projected to decrease by 12.1% or $22.7M to $165.4M in FY2025.




## Revenue by Fund

| Name | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|
| General Fund | $75,842,340 | $82,608,753 | $81,419,753 | $89,886,763 | $83,654,388 | $86,177,460 | 2.7% |
| Debt Service Fund | $13,988,794 | $4,740,237 | $4,532,290 | $4,618,165 | $4,525,530 | $4,518,548 | -0.1% |
| Capital Projects Funds | | | | | | | |
| Capital Improvement Fund | $4,590,617 | $4,304,840 | $7,147,825 | $7,332,625 | $5,109,392 | $13,129,550 | -28.5% |
| Street Improvement Construc Fund | $4,893,636 | $5,538,271 | $5,013,020 | $7,219,712 | $5,098,000 | $16,146,029 | 1.7% |
| Flood Control Construction Fund | $2,006,795 | $2,469,164 | $2,200,760 | $2,304,760 | $97,800 | $900,734 | -95.6% |
| Total Capital Projects Funds: | $11,491,048 | $12,312,274 | $14,361,605 | $16,857,097 | $10,305,192 | $30,176,313 | -28.2% |
| | | | | | | | |
| Special Revenue Funds | | | | | | | |
| Refuse Disposal Fund | $5,199,228 | $5,316,690 | $5,502,566 | $5,412,430 | $5,648,800 | $5,818,264 | 2.7% |
| Motor Fuel Tax Fund | $3,476,164 | $2,633,894 | $2,501,210 | $2,571,510 | $2,524,400 | $2,600,132 | 0.9% |
| CDBG | $468,022 | $488,918 | $496,399 | $327,000 | $325,000 | $334,750 | -34.5% |
| Asset Seizure Fund | $3,054 | $6,660 | $1,500 | $37,500 | $21,800 | $22,454 | 1,353.3% |
| Federal Equitable Share Funds | $414,690 | $28,048 | $5,800 | $24,500 | $21,200 | $21,806 | 265.5% |
| DUI Fine Fund | $288 | $2,426 | $3,100 | $4,000 | $3,250 | $3,347 | 4.8% |

| Name | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|
| Foreign Fire Tax Board Fund | $124,886 | $139,782 | $125,000 | $138,700 | $136,400 | $140,492 | 9.1% |
| Business District Fund | $1,718,125 | $2,063,298 | $1,750,000 | $2,037,500 | $2,027,500 | $2,088,325 | 15.9% |
| Prospect and Main TIF District | $3,299,980 | $3,468,200 | $2,510,000 | $8,332,500 | $5,042,500 | $5,193,775 | 100.9% |
| Rural Special Service Area Fund | $0 | $0 | $160,000 | $0 | $1,000,000 | $1,030,000 | 525% |
| SMP TIF Fund | $0 | $2,039,830 | $150,100 | $806,000 | $800,000 | $824,000 | 433% |
| Economic Emergency Fund | $0 | $6,695,690 | $6,600,000 | $6,985,000 | $363,750 | $374,662 | -94.5% |
| Pension Stabilization Fund | $750,000 | $750,000 | $2,000,000 | $2,000,000 | $2,000,000 | $2,000,000 | 0% |
| Total Special Revenue Funds: | $15,454,437 | $23,633,436 | $21,805,675 | $28,676,640 | $19,914,600 | $20,452,007 | -8.7% |
| | | | | | | | |
| Enterprise Funds | | | | | | | |
| Water and Sewer Fund | $19,303,200 | $22,795,321 | $26,770,814 | $27,782,585 | $23,011,370 | $23,701,711 | -14% |
| Village Parking System Fund | $22,865 | $41,112 | $204,500 | $220,350 | $198,800 | $204,764 | -2.8% |
| Parking System Revenue Fund | $169,807 | $135,709 | $121,000 | $133,600 | $140,000 | $144,200 | 15.7% |
| Total Enterprise Funds: | $19,495,873 | $22,972,142 | $27,096,314 | $28,136,535 | $23,350,170 | $24,050,675 | -13.8% |
| | | | | | | | |
| Internal Service Funds | | | | | | | |
| Vehicle Maintenance Fund | $2,041,947 | $2,615,303 | $2,603,273 | $2,653,273 | $2,766,148 | $2,835,022 | 6.3% |
| Vehicle Replacement Fund | $1,128,468 | $2,937,899 | $1,742,870 | $2,070,370 | $2,348,030 | $2,357,780 | 34.7% |
| Computer Replacement Fund | $212,407 | $164,651 | $229,000 | $229,000 | $995,443 | $1,000,443 | 334.7% |
| Risk Management Fund | $9,833,640 | $10,196,500 | $11,152,729 | $11,519,943 | $11,494,189 | $11,817,660 | 3.1% |
| Building Improvement Fund | $0 | $0 | $0 | $0 | $1,590,175 | $1,590,175 | N/A |
| Total Internal Service Funds: | $13,216,462 | $15,914,353 | $15,727,872 | $16,472,586 | $19,193,985 | $19,601,080 | 22% |
| Total: | $149,488,954 | $162,181,195 | $164,943,509 | $184,647,786 | $160,943,865 | $184,976,083 | -2.4% |

## Expenditures by Fund

| Name | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|
| General Fund | $62,432,100 | $78,299,426 | $91,723,467 | $91,662,171 | $83,654,388 | $89,535,569 | -8.8% |
| Debt Service Fund | $14,675,702 | $4,534,268 | $4,532,290 | $4,532,240 | $4,524,180 | $4,445,503 | -0.2% |
| Capital Projects Funds | | | | | | | |
| Capital Improvement Fund | $1,602,204 | $4,435,878 | $9,477,886 | $7,050,989 | $4,984,263 | $13,085,427 | -47.4% |
| Street Improvement Construc Fund | $3,040,760 | $3,962,156 | $7,274,778 | $7,274,776 | $4,587,922 | $16,114,054 | -36.9% |
| Flood Control Construction Fund | $534,285 | $238,572 | $2,788,527 | $2,767,093 | $1,014,709 | $889,082 | -63.6% |
| Total Capital Projects Funds: | $5,177,249 | $8,636,606 | $19,541,191 | $17,092,858 | $10,586,894 | $30,088,563 | -45.8% |
| | | | | | | | |
| Special Revenue Funds | | | | | | | |

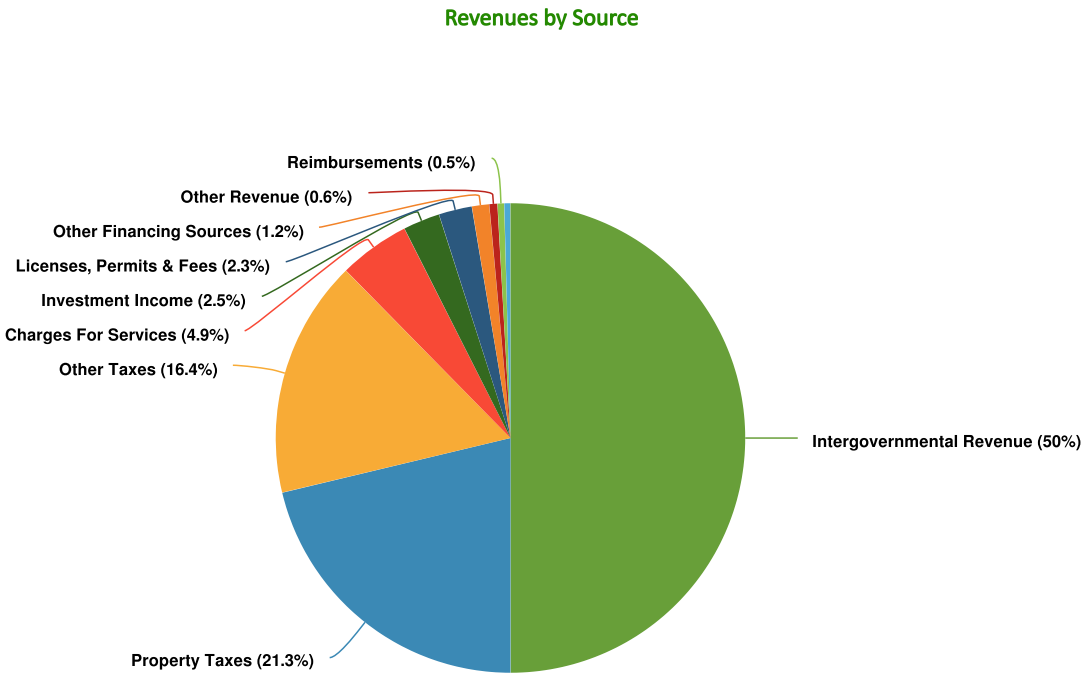
| Name | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|
| Refuse Disposal Fund | $4,909,728 | $5,039,868 | $5,502,565 | $5,307,081 | $5,311,967 | $5,435,586 | -3.5% |
| Motor Fuel Tax Fund | $4,151,137 | $2,902,854 | $2,591,600 | $2,526,403 | $2,524,400 | $2,850,000 | -2.6% |
| CDBG | $468,022 | $488,918 | $572,608 | $572,599 | $283,285 | $0 | -50.5% |
| Asset Seizure Fund | $18,177 | $19,727 | $5,000 | $0 | $67,000 | $6,000 | 1,240% |
| Federal Equitable Share Funds | $0 | $73,220 | $62,500 | $30,472 | $1,500 | $1,500 | -97.6% |
| DUI Fine Fund | $10,054 | $0 | $2,000 | $15,000 | $2,000 | $2,000 | 0% |
| Foreign Fire Tax Board Fund | $60,433 | $97,536 | $141,000 | $101,500 | $151,000 | $132,000 | 7.1% |
| Business District Fund | $1,718,125 | $2,063,298 | $1,750,000 | $1,997,500 | $2,027,500 | $2,088,325 | 15.9% |
| Prospect and Main TIF District | $1,518,203 | $3,379,355 | $2,806,888 | $3,693,588 | $5,717,738 | $4,093,038 | 103.7% |
| Rural Special Service Area Fund | $0 | $0 | $0 | $0 | $1,000,000 | $1,030,000 | N/A |
| SMP TIF Fund | $0 | $1,080 | $150,100 | $10,000 | $895,000 | $50,000 | 496.3% |
| Pension Stabilization Fund | $0 | $750,000 | $2,000,000 | $2,000,000 | $2,000,000 | $2,000,000 | 0% |
| **Total Special Revenue Funds:** | **$12,853,880** | **$14,815,856** | **$15,584,261** | **$16,254,143** | **$19,981,390** | **$17,688,449** | **28.2%** |
| | | | | | | | |
| Enterprise Funds | | | | | | | |
| Water and Sewer Fund | $14,565,409 | $16,724,420 | $36,683,777 | $37,304,990 | $27,062,540 | $26,878,040 | -26.2% |
| Village Parking System Fund | $92,884 | $126,120 | $197,337 | $196,438 | $178,436 | $200,976 | -9.6% |
| Parking System Revenue Fund | $87,365 | $105,168 | $90,756 | $73,685 | $75,195 | $77,361 | -17.1% |
| **Total Enterprise Funds:** | **$14,745,659** | **$16,955,708** | **$36,971,870** | **$37,575,113** | **$27,316,171** | **$27,156,377** | **-26.1%** |
| | | | | | | | |
| Internal Service Funds | | | | | | | |
| Vehicle Maintenance Fund | $2,291,601 | $2,268,791 | $2,622,799 | $2,469,056 | $2,688,148 | $2,754,682 | 2.5% |
| Vehicle Replacement Fund | $1,485,771 | $1,338,775 | $5,851,966 | $4,193,000 | $4,981,000 | $1,597,000 | -14.9% |
| Computer Replacement Fund | $148,591 | $154,400 | $229,000 | $229,000 | $211,500 | $216,500 | -7.6% |
| Risk Management Fund | $9,840,164 | $10,451,550 | $11,119,327 | $11,124,712 | $11,493,433 | $11,783,864 | 3.4% |
| **Total Internal Service Funds:** | **$13,766,128** | **$14,213,515** | **$19,823,092** | **$18,015,768** | **$19,374,081** | **$16,352,046** | **-2.3%** |
| **Total:** | **$123,650,718** | **$137,455,379** | **$188,176,171** | **$185,132,293** | **$165,437,104** | **$185,266,507** | **-12.1%** |

# General Fund

The General Fund is the main operating fund for the Village's governmental activities. It accounts for the major revenue sources and expense categories as it relates to the core governmental functions. The General Fund is comprised of various revenue sources including Property Taxes, Other Taxes, Intergovernmental Revenue, Licenses & Permits, Fines & Forfeitures, Investment Income, Other Income and Other Financing Sources. For the most part, revenues are not departmentalized, but the expenditures are departmentalized. The General Fund expenditures are categorized as Public Representation, Village Administration, Finance, Community & Economic Development, Human Services, Police, Fire and Public Works.

## Revenues by Source

The chart and table below provide details for the General Fund's revenue sources. Property taxes account for 21.3 percent of the total general fund revenue, totaling $17,781,260. Intergovernmental revenue accounts for 50.0 percent of the total General Fund revenue and totals $41,833,082. The category of Other Taxes accounts for 16.4 percent of the total revenue and totals $13,702,200. The Property Taxes, Intergovernmental Revenue, and Other Taxes together account for 87.6 percent of the total revenue. All other categories combined account for 12.4 percent of the General Fund revenue and total $10,337,846.




**Property Taxes:** The overall 2025 Budget shows a reduction in the property tax levy by 6.3 percent. The total property tax levy will be $18.2 million, a decrease of $1.2 million or 6.3 percent compared to 2023 extended taxes (payable in 2024). Of the total levy amount, $17.8 million belongs to the General Fund and the remaining amount is for the debt service obligation, and it is part of the Debt Service Fund revenue budget. The General Fund will recognize levy amounts for Police Protection, Fire Protection, Police Pension and Fire Pension, totaling $17.8 million. The remaining portion of property taxes is received by the Village from the County for loss and costs and also as a Road and Bridge levy. The total property tax budget for the General Fund reflects a reduction of 1.1% over the 2024 budgeted amount.

**Other Taxes:** Other taxes include locally enacted taxes, including home-rule sales tax, food and beverage tax, real estate transfer tax, electric and gas utility tax, hotel/motel tax and cable franchise fees. The budget for the year 2025 is $13,702,200, an increase of $780,200 or 6.0 percent over the 2024 budget.

**License & Permit Fees:** License & Permit fees account for revenue generated from business and non-business licenses. The total budgeted revenue for 2025 is $1,911,500 and that is aligned with the most recent actual revenue for the category.

**Intergovernmental Revenue:** Intergovernmental revenue represents the largest category, providing 50.0 percent support for the General Fund activities. It includes sales tax, income tax, use tax, telecom tax, and grants. The sales tax alone accounts for $28.0 million or 33.5 percent of the total General Fund revenue. In recent times, the Village has seen a significant increase in the sales tax, income tax and use tax. The overall intergovernmental revenues are showing a reduction of $1.7 million or 4.0 percent of the 2024 budget. However, except one-time grant revenue from the American Rescue Plan, Intergovernmental revenues are increasing by 13.5 percent or $4.9 million compared to the amended 2024 budget. The 2024 budget included $6.7

million from the American Rescue Plan grant as revenue is recognized against spending of these funds. This is a one-time grant from the federal government due to the COVID-19 pandemic and will not be there beyond 2024. The General Fund budget includes $28.0 million in sales tax revenues, an increase of $3.0 million or 12 percent over the 2024 budget. Likewise, the income tax revenue budget for 2025 is $9.5 million, an increase of $1.3 million or 15.7 percent over the 2024 budget.

**Charges for Services:** Charges for Services primarily include ambulance billing fees and a few miscellaneous charges. The total charges for services, including other items and fees are budgeted at $4.2 million. Ambulance billing fee revenue for 2025 is budgeted at $4.1 million and the amount reflects an increase in the ambulance billing fees reflecting actual costs per call. The remaining amount reflects a few miscellaneous charges for services.

**Fines & Forfeitures**: Fines & Forfeitures include various parking fines, code enforcement fines, ordinance fines and fines collected by Cook County. The total budgeted fines and forfeiture revenue for 2025 is $353,500. Of this amount, $145,000 is budgeted for parking fines, $100,000 in Circuit Court fines (collected by Cook County), and $108,500 in code fines. The remainder of the amount is budgeted for miscellaneous fines and forfeitures.

**Investment Income**: The Investment Income budget for the year 2025 is $2,112,000, an increase of $919,000 compared to the amended 2024 budget. Due to higher rates and an active investment strategy, the Village is earning higher than usual investment income. The rates are expected to decline in late 2024/early 2025. The 2025 budget amount is estimated after considering a possible reduction in interest rates.

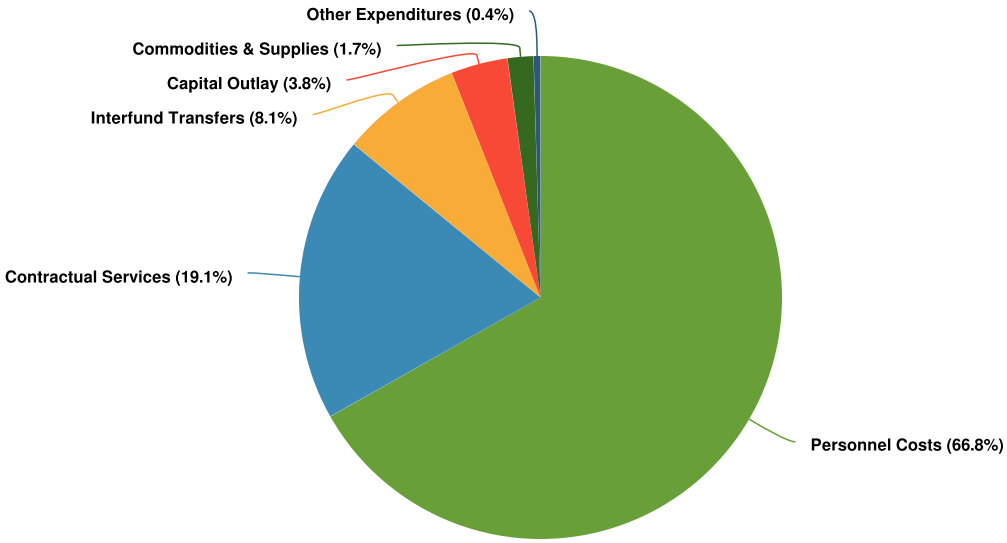
**Inter-fund Transfers**: The Other Financing Sources include inter-fund transfers of $1.0 million from the Elk Grove Rural Fire Special Service Area fund to the General Fund. The amount will be used towards regular Fire Department operations.

**All Other Revenue Sources:** All remaining revenue sources, combined, account for a total budgeted revenue of $806,800 and primarily represent miscellaneous reimbursement from other governmental agencies for services.

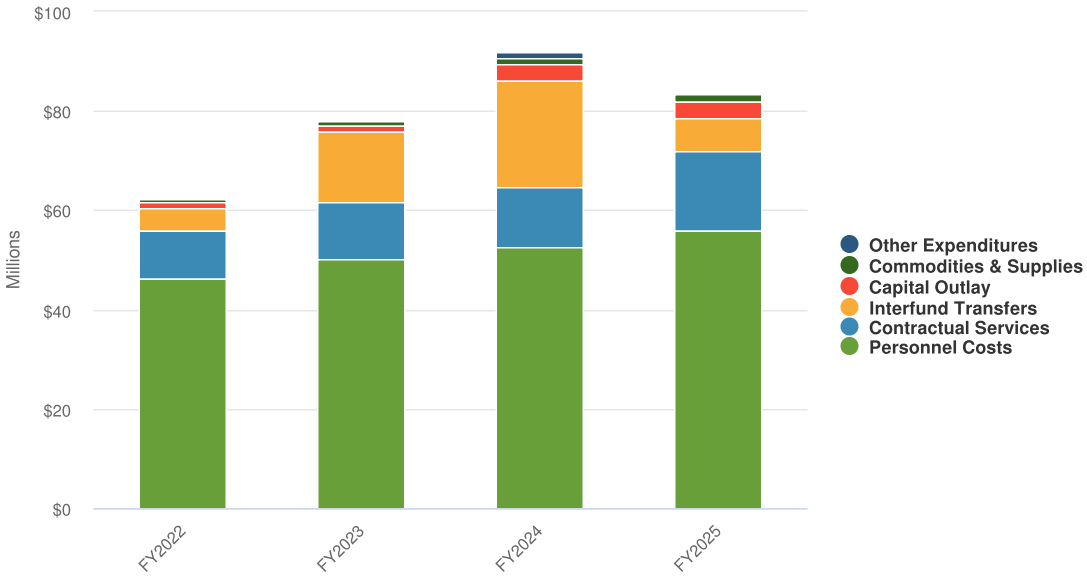
| Name | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|
| Revenue Source | | | | | | | |
| Property Taxes | $16,286,924 | $18,253,377 | $17,977,334 | $18,143,334 | $17,781,260 | $18,314,697 | -1.1% |
| Other Taxes | $8,694,817 | $13,165,756 | $12,922,000 | $13,605,000 | $13,702,200 | $14,113,266 | 6% |
| Licenses, Permits & Fees | $1,839,934 | $2,100,464 | $2,036,000 | $1,865,000 | $1,911,500 | $1,968,845 | -6.1% |
| Intergovernmental Revenue | $43,994,192 | $41,985,712 | $43,574,002 | $48,969,479 | $41,833,082 | $43,178,855 | -4% |
| Other Revenue | $292,457 | $426,043 | $292,600 | $480,050 | $475,800 | $495,612 | 62.6% |
| Charges For Services | $3,590,652 | $3,314,836 | $3,027,617 | $3,392,400 | $4,106,546 | $4,146,865 | 35.6% |
| Fines & Forfeits | $320,131 | $343,911 | $285,200 | $340,500 | $353,500 | $364,105 | 23.9% |
| Investment Income | $606,035 | $2,741,437 | $1,193,000 | $2,816,000 | $2,112,000 | $2,175,360 | 77% |
| Reimbursements | $217,199 | $277,216 | $112,000 | $275,000 | $378,500 | $389,855 | 237.9% |
| Other Financing Sources | $0 | $0 | $0 | $0 | $1,000,000 | $1,030,000 | N/A |
| Total Revenue Source: | $75,842,340 | $82,608,753 | $81,419,753 | $89,886,763 | $83,654,388 | $86,177,460 | 2.7% |

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type




## Budgeted and Historical Expenditures by Expense Type




**Personnel Costs:** Personnel cost is the largest expenditure category for the General Fund. It includes salaries and wages for full-time, part-time and seasonal employees, payroll taxes (employer's portion), and benefits including pension contributions to the Police Pension Fund, Fire Pension Fund and the Illinois Municipal Retirement Fund. The total personnel costs for 2025 is budgeted at $55.9 million. Compared to the amended 2024 budget, the budgeted amount is higher by $3.4 million or 6.5 percent. There is an added burden on the Police and Fire pension systems due to various reasons,

including legislative changes. The Village's required pension contribution is increasing by $803,926 for 2025. The total required contribution for the Police Pension Fund is $6.1 million, while the same for the Fire Pension Fund is $5.1 million. $2,000,000 will be paid from the Pension Stabilization Fund, and the remaining amount of $9.3 million will be paid from the General Fund.

**Contractual Services:** Contractual Services include various contracts and obligations undertaken by the Village in providing the governmental services and includes various items including legal fees, vehicle lease payments, computer lease payments, Northwest Central Dispatch charges, equipment maintenance, janitorial charges, tree removal, corridor maintenance, landscaping, and many other services. The total 2025 budget for the contractual services is $16.0 million, an increase of $3.8 million or 31.2 percent over the amended 2024 budget. Starting 2025, the Village will be charging departments for building improvement and technology replacement lease payments, totaling $1.6 million and $783,943, respectively, and it is the main reason for a sizable increase in contractual services. The remaining portion of increases are inflationary in nature.

**Commodities & Supplies**: Commodities and Supplies includes various operational supply items and the 2025 budget totals $1.5 million. The category shows an increase of $379,333 or 35.2 percent compared to the amended 2024 budget. Previously, a few street maintenance items were funded through the Motor Fuel Tax Fund. Now, the Motor Fuel Tax is reserved only for large street resurfacing projects and the maintenance items are moved to the General Fund. This movement has resulted in higher commodities and supply spending for the General Fund.

**Capital Outlay**: Capital Outlay includes items from the Community Investment Plan and normally represents expenditures which benefit beyond one year. The budget totals $3.2 million, a reduction of $378,140 or 10.6 percent from the amended 2024 budget. There were a few one-time capital projects (intersection studies) funded in the year 2024, which are not expected to be repeated in 2025.

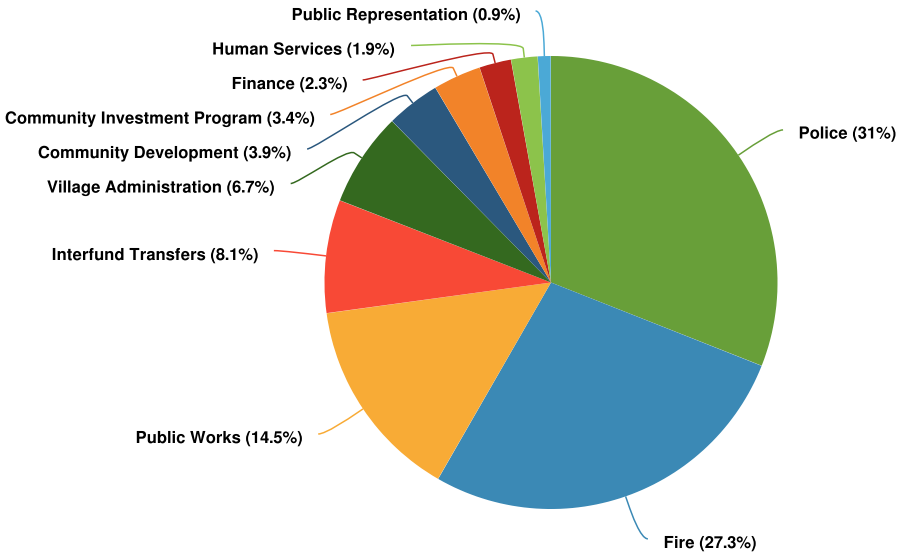
**Interfund Transfers:** The Interfund Transfers budget for 2025 totals $6.7 million. Of this amount, $3.1 million is being transferred to the debt service fund, $1.5 million is being transferred to the Capital Improvement Fund, $2.0 million is being transferred to the Pension Stabilization Fund, and $150,000 is being transferred to the Village Parking System Fund.

**Other Expenditures:** The total budget for other expenditures is $373,471. It includes contingencies totaling $200,000, $150,000 in tax rebate expenditures, and $23,471 in other miscellaneous expenditures.

| Name | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|
| Expense Objects | | | | | | | |
| Personnel Costs | $46,367,921 | $50,179,590 | $52,500,428 | $52,485,897 | $55,889,961 | $56,668,839 | 6.5% |
| Contractual Services | $9,496,351 | $11,405,152 | $12,193,741 | $12,199,649 | $15,998,358 | $16,199,645 | 31.2% |
| Capital Outlay | $1,006,156 | $1,197,587 | $3,564,988 | $3,533,777 | $3,186,848 | $1,510,224 | -10.6% |
| Commodities & Supplies | $742,389 | $779,626 | $1,076,984 | $986,440 | $1,456,317 | $1,496,159 | 35.2% |
| Other Expenditures | $130,882 | $456,559 | $1,108,326 | $1,177,408 | $373,471 | $383,525 | -66.3% |
| Interfund Transfers | $4,688,401 | $14,280,911 | $21,279,000 | $21,279,000 | $6,749,433 | $13,277,177 | -68.3% |
| **Total Expense Objects:** | **$62,432,100** | **$78,299,426** | **$91,723,467** | **$91,662,171** | **$83,654,388** | **$89,535,569** | **-8.8%** |

# Expenditures by Department

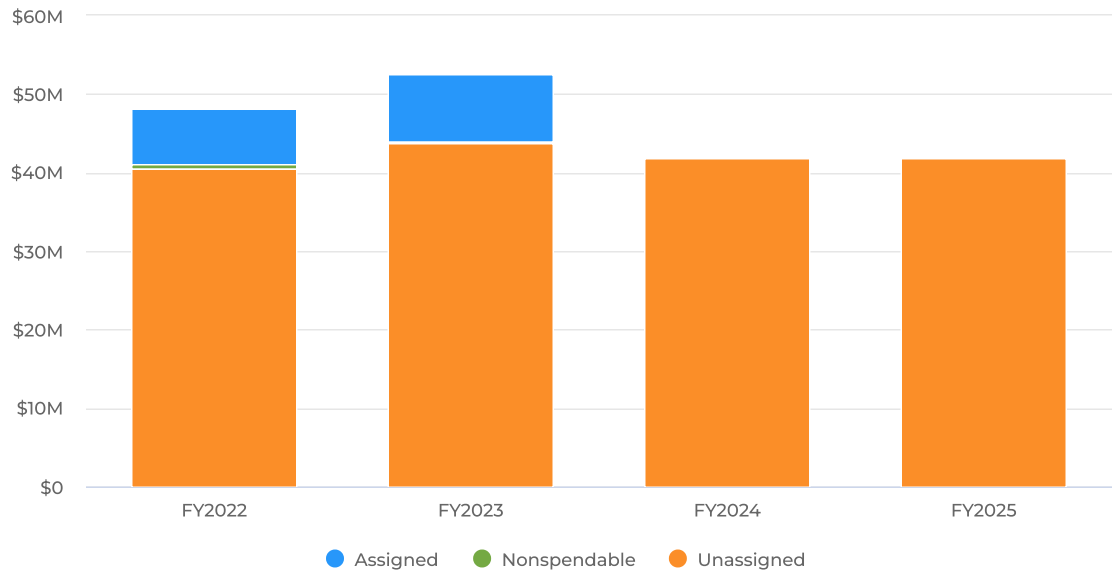
### Budgeted Expenditures by Function




# Fund Balance

It is important to maintain a sufficient fund balance and cash balance on hand for the smooth operation of the Village. The Fund Balance Policy recommends maintaining a fund balance from 30 percent to 50 percent of next year's annual expenditure budget. At the end of 2024, the Village's unrestricted fund balance is estimated to be around $41.9 million. It represents 50 percent of the 2025 budgeted expenditures. At the end of 2025, the fund balance is again estimated to be at $41.9 million or 47 percent of the projected 2026 expenditures. It is important to note that the below listed fund balance is an accounting fund balance and does not necessarily represent cash on hand. The State of Illinois taxes are mostly in arrears by three months. The unassigned fund balance as of December 31, 2023 was $43.7 million, while the unencumbered cash balance was $32.3 million.

### Projections



| Financial Summary | FY2023 | FY2024 | FY2025 | % Change |
|---|---|---|---|---|
| **Fund Balance** | — | — | — | |
| Unassigned | $43,700,864 | $41,925,456 | $41,925,456 | 0% |
| Assigned | $8,544,250 | $0 | $0 | 0% |
| Nonspendable | $314,189 | $0 | $0 | 0% |
| **Total Fund Balance:** | **$52,559,303** | **$41,925,456** | **$41,925,456** | **0%** |

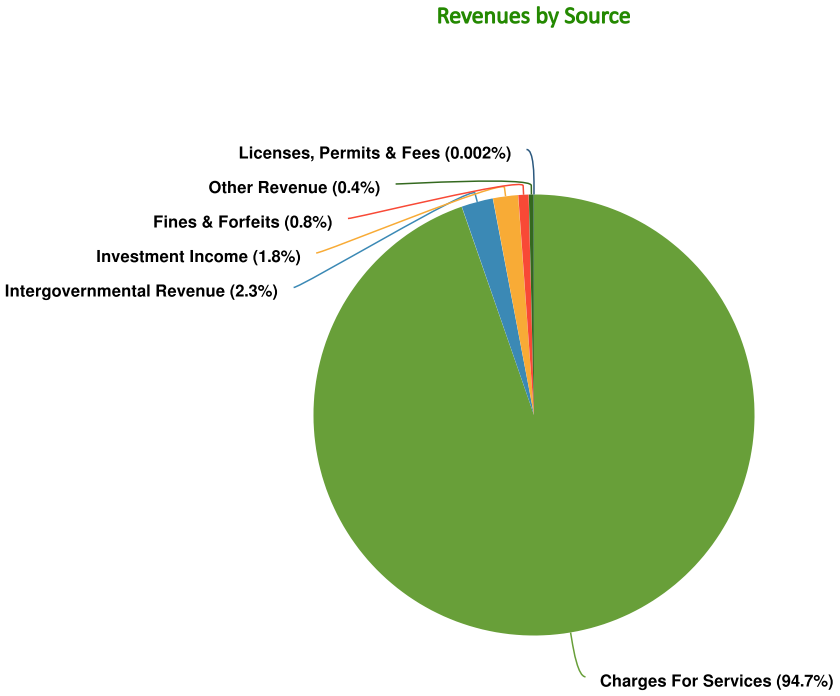
| General Fund | 2023 Actual | 2024 Budget | 2024 Estimate | **2025 Budget** | 2026 Forecast |
|---|---|---|---|---|---|
| Revenues Total | 82,608,754 | 81,419,753 | 89,886,763 | **83,654,388** | 86,177,460 |
| Expenditures Total | 78,299,426 | 91,723,467 | 91,662,171 | **83,654,388** | 89,535,569 |
| Excess (Deficiency) of Revenues & Other Sources Over Expenditures | 4,309,327 | (10,303,414) | (1,775,408) | **-** | (3,358,109) |
| Fund Balance, Beginning of Year (Unassigned) | 39,391,537 | 43,700,864 | 43,700,864 | **41,925,456** | 41,925,456 |
| Fund Balance, End of Year (Unassigned) | 43,700,864 | 33,397,150 | 41,925,456 | **41,925,456** | 38,567,347 |
| Fund Balance % of Subsequent Year Expenditures | 48% | 40% | 50% | **47%** | **43%** |
| *Revenues % Change from Prior Year* | | -1.44% | 8.81% | **-6.90%** | 3.02% |
| *Expenses % Change from Prior Year* | | 17.14% | 17.07% | **-8.80%** | 7.03% |

# Water and Sewer Fund

The Water and Sewer Fund is a major enterprise fund that accounts for water and sewer utilities for the Village of Mount Prospect. The water and sewer charges are the primary source of funds. The fund also issues G.O. Bonds and other forms of debt instruments to fund capital projects and infrastructure needs. Water and sewer user charges fund the operation, maintenance, and improvement of infrastructure, as well as the debt service payments of the G.O. bonds and other debt obligations. The accounting for the Water and Sewer Fund is performed on a full accrual basis per the GASB requirements.

## Revenues by Source

The chart and table below provide details about the Water and Sewer Fund's revenue sources. The total 2025 revenue budget for the Water and Sewer fund is $23.0 million, a decrease of $3.8 million or 14.0 percent below the amended 2024 budget.




**Charges for Services:** Charges for Services is the primary source of revenue for the Water and Sewer Fund. It includes fixed water and sewer base fees and variable volumetric charges for water and sewer. Charges for services in 2025 are budgeted at $21.8 million and account for 94.7 percent of the total annual revenue for the fund. The fixed base fee for a single-family house will be $9.07 per month, while the same for the sewer will be $6.04 per month. The volumetric fee for water consumption will be $15.49 per 1,000 gallons and for sewer, the volumetric fee will be $3.38 per 1,000 gallons. A customer with monthly water usage of 5,000 gallons will have a monthly bill of $109.46, an increase of $6.92 or 6.75 percent compared to the current monthly water and sewer charges.

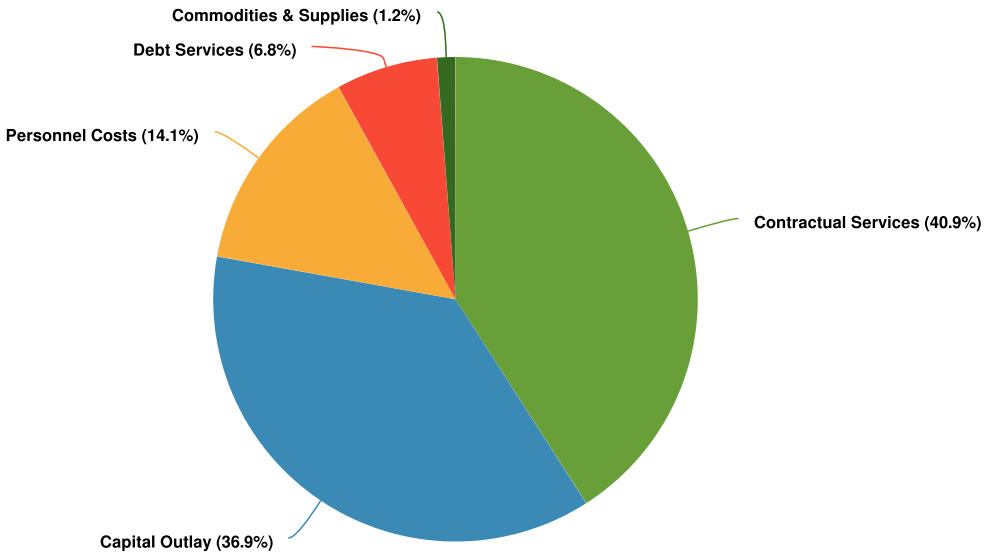
**Intergovernmental Revenues:** The total budget for intergovernmental revenues for 2025 is $535,000. This includes $535,000 in a deep well rehab grant from House Bill 62.

**Other Revenues:** Other miscellaneous income includes $175,000 in fines and forfeits, $85,000 in other revenue, $425,000 in investment income and $500 in license and permit fees.

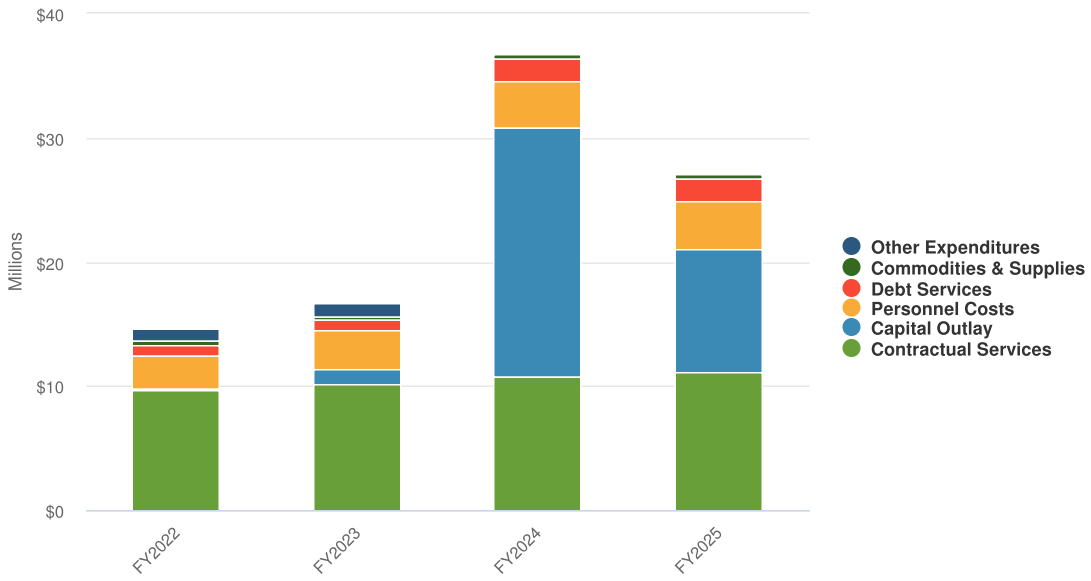
| Name | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|
| Revenue Source | | | | | | | |
| Property Taxes | -$10,899 | -$1,909 | $0 | $0 | $0 | $0 | 0% |
| Licenses, Permits & Fees | $0 | $0 | $1,000 | $500 | $500 | $515 | -50% |
| Intergovernmental Revenue | $0 | $0 | $535,000 | $0 | $535,000 | $551,050 | 0% |
| Other Revenue | $62,361 | $79,166 | $50,000 | $1,000,000 | $85,000 | $87,550 | 70% |
| Charges For Services | $18,765,713 | $20,488,569 | $20,625,742 | $20,419,585 | $21,790,870 | $22,444,596 | 5.6% |
| Fines & Forfeits | $138,618 | $163,634 | $139,072 | $162,500 | $175,000 | $180,250 | 25.8% |
| Investment Income | $356,340 | $1,171,681 | $120,000 | $900,000 | $425,000 | $437,750 | 254.2% |
| Other Financing Sources | -$8,933 | $894,180 | $5,300,000 | $5,300,000 | $0 | $0 | -100% |
| Total Revenue Source: | $19,303,200 | $22,795,321 | $26,770,814 | $27,782,585 | $23,011,370 | $23,701,711 | -14% |

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type




**Personnel Costs:** Personnel costs account for 14.1 percent of the total annual budget for the Water and Sewer Fund. The total budgeted expenditure under this category is $3.8 million, an increase of $210,925 or 6.1 percent over the amended 2024 budget.

**Contractual Services:** Contractual Services is one of the largest categories of expenditures for the Water and Sewer Fund. It accounts for $11.1 million or 40.9 percent of total 2025 budgeted expenditures. It includes various contracts including water purchases from the Joint Action Water Agency totaling $8.4 million. The Village, on average, uses 1.2 billion gallons of water each year. Besides JAWA, the vehicle replacement lease payment totaling $383,660 and vehicle maintenance costs totaling $653,152 also fall under contractual services. The category also includes various operational contractual services and obligations related to the day to day function of the water and sewer utilities.

**Capital Outlay**: Capital Outlay includes items from the Community Investment Plan and normally represents expenditures which have benefits beyond one year. The 2025 budget totals $10.0 million for the capital outlay category. It includes various capital projects identified in the Capital Budgeting section or the CIP section of this budget book.

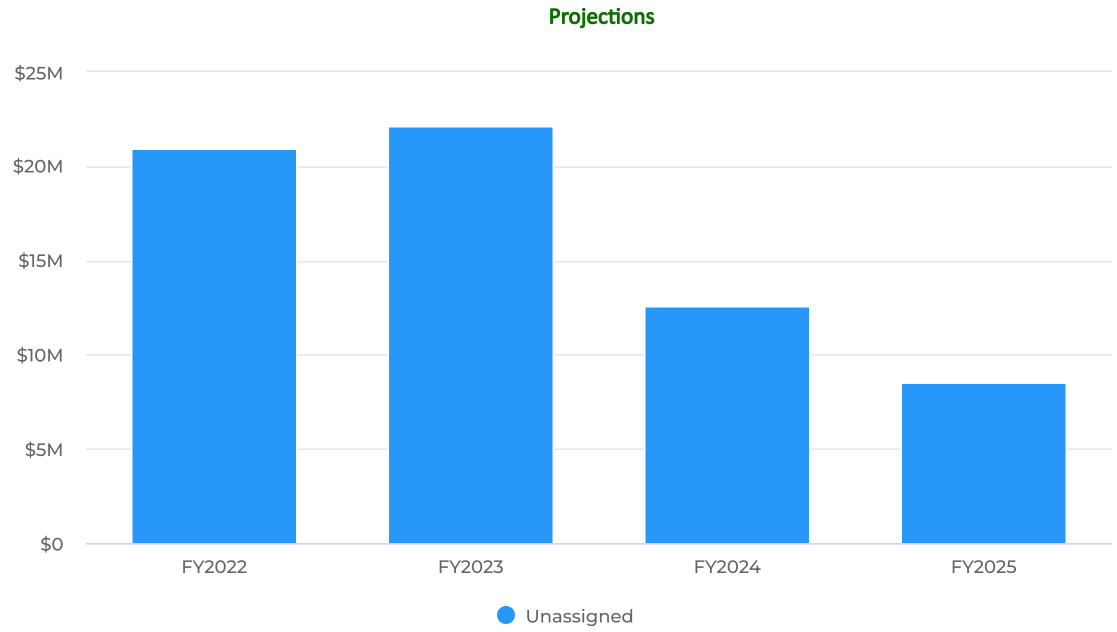
**Commodities & Supplies**: Commodities and Supplies includes various operational supply items and the 2025 budget totals $329,994, an increase of $9,473 or 2.6 percent over the amended 2024 budget.

**Debt Service:** The debt service expenditure for the year is $1,840,206, an increase of $36,150 or 2.0 percent over the amended 2024 budget. The debt service amounts are budgeted based on a preset schedule established at the time of the issuance of the G.O. Bonds.

| Name | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|
| Expense Objects | | | | | | | |
| Personnel Costs | $2,686,250 | $3,228,138 | $3,689,485 | $3,435,191 | $3,827,973 | $3,939,244 | 3.8% |
| Contractual Services | $9,625,420 | $10,138,587 | $10,781,885 | $10,771,147 | $11,077,076 | $11,390,673 | 2.7% |
| Capital Outlay | $169,773 | $1,192,721 | $20,086,830 | $20,974,149 | $9,987,291 | $9,325,840 | -50.3% |
| Commodities & Supplies | $319,904 | $234,463 | $321,521 | $320,447 | $329,994 | $339,777 | 2.6% |
| Other Expenditures | $930,708 | $1,102,589 | $0 | $0 | $0 | $0 | 0% |
| Debt Services | $833,354 | $827,923 | $1,804,056 | $1,804,056 | $1,840,206 | $1,882,506 | 2% |
| **Total Expense Objects:** | **$14,565,409** | **$16,724,420** | **$36,683,777** | **$37,304,990** | **$27,062,540** | **$26,878,040** | **-26.2%** |

## Fund Balance

The unrestricted net assets balance requirement per the Village's Fund Balance Policy is around $6.7 million at the end of the year 2024. The projected net asset balance for the Water and Sewer Fund is around $12.6 million at the end of 2024. There is a planned spending of the fund balance in 2025, and the unrestricted net assets are projected to be $8.5 million, and it is well above the recommended net asset balance of $6.7 million at the end of 2025.




| Financial Summary | FY2023 | FY2024 | FY2025 | % Change |
|---|---|---|---|---|
| **Fund Balance** | — | — | — | |
| Unassigned | $22,118,475 | $12,596,070 | $8,544,900 | -32.2% |
| **Total Fund Balance:** | **$22,118,475** | **$12,596,070** | **$8,544,900** | **-32.2%** |

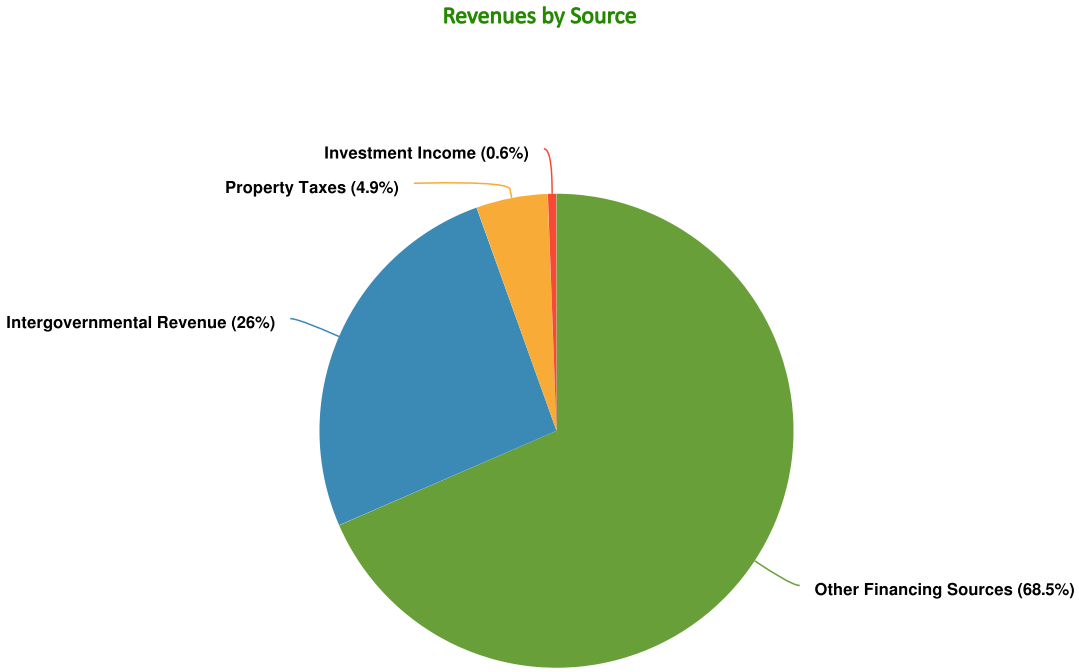
| Water & Sewer Fund | 2023 Actual | 2024 Budget | 2024 Estimate | **2025 Budget** | 2026 Forecast |
|---|---|---|---|---|---|
| Revenues Total | 22,795,321 | 26,770,814 | 27,782,585 | **23,011,370** | 23,701,711 |
| Expenditures Total | 16,724,420 | 36,683,777 | 37,304,990 | **27,062,540** | 26,878,040 |
| Excess (Deficiency) of Revenues & Other Sources Over Expenditures | 6,070,901 | (9,912,963) | (9,522,405) | **(4,051,170)** | (3,176,329) |
| Fund Balance, Beginning of Year (Unassigned) | 5,394,055 | 22,118,475 | 22,118,475 | **12,596,070** | 8,544,900 |
| Fund Balance, End of Year (Unassigned) | 22,118,475 | 12,205,512 | 12,596,070 | **8,544,900** | 5,368,571 |
| Recommended Fund Balance | 9,170,944 | 6,765,635 | 6,765,635 | **6,719,510** | 6,897,467 |
| *Revenues % Change from Prior Year* | | 17.44% | 21.88% | **-17.17%** | 3.00% |
| *Expenses % Change from Prior Year* | | 119.3% | 123.1% | **-27.5%** | -0.7% |

# Debt Service Fund

The Debt Service Fund accounts for revenues assigned to the governmental debt services and also pays for the actual debt service interest and principal from the dedicated revenues. The fund does not account for the debt issued by enterprise funds and the TIF fund, as the GASB standard requires a full accrual accounting for the enterprise funds. An Enterprise Fund and TIF Fund book and report the true outstanding amount of the debt as a liability on the balance sheet.

## Revenues by Source

The chart and table below provide details about the revenue sources for the Debt Service Fund.




**Property Taxes:** The 2025 property tax revenue for the Debt Service fund is $221,367, a decrease of $1.0 million or 82.1 percent over the 2024 amended budget. The Village will be abating most of the levies except 2016 series bonds. The Village will execute an inter-fund transfer totaling $3.1 million from the General Fund to the Debt Service Fund.

**Intergovernmental Revenues:** The Debt Service Fund will be receiving $300,000 in video gaming taxes, and $878,480 from the state sales tax allocation for the series 2022B bonds (from the $2.0 million sales tax allocated for the flood control projects).

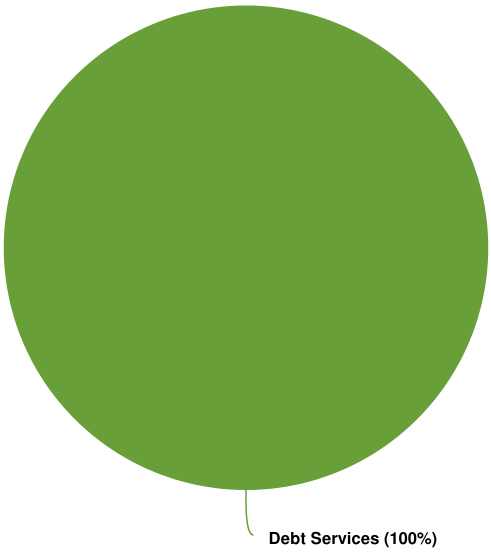
**Investment Income:** The 2025 budget for investment income is budgeted at $26,250. The amount is budgeted based on the estimated available investable cash and expected interest rates for the year 2025.

**Other Financing Sources:** This category includes inter-fund transfers from the General Fund. The General Fund will provide support totaling $3,099,433. The transfer will allow the Village to abate series 2018B debt service levy (issued for the Police and Fire HQ) and part of the 2016 series bond levy.

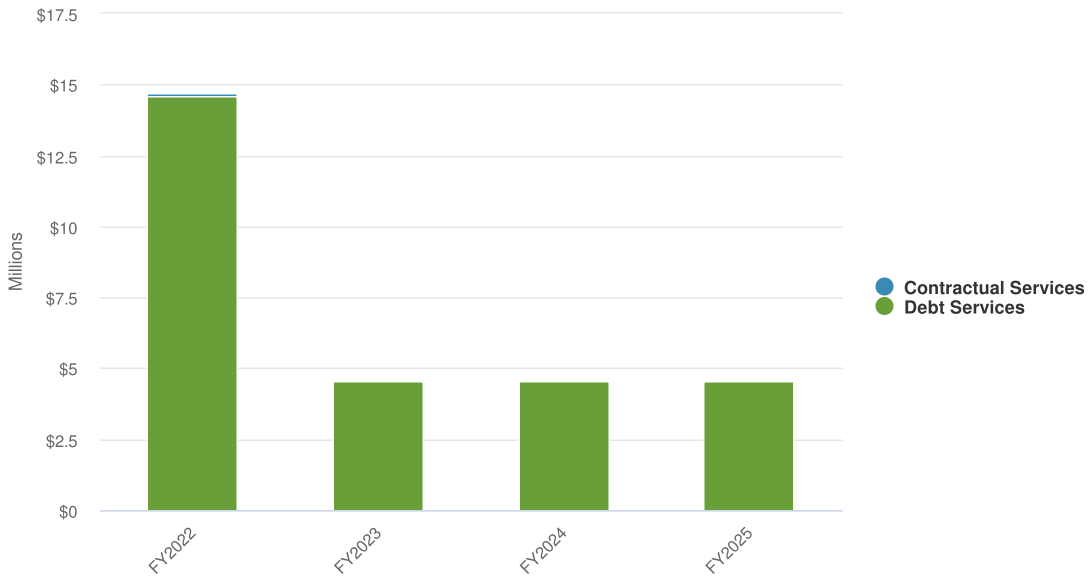
| Name | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|
| Revenue Source | | | | | | | |
| Property Taxes | $2,828,686 | $2,208,250 | $1,234,925 | $1,234,925 | $221,367 | $0 | -82.1% |
| Other Taxes | $922,000 | $0 | $0 | $0 | $0 | $0 | 0% |
| Intergovernmental Revenue | $1,816,903 | $1,217,169 | $1,117,240 | $1,177,240 | $1,178,480 | $1,213,834 | 5.5% |
| Investment Income | $27,804 | $78,219 | $9,125 | $35,000 | $26,250 | $27,037 | 187.7% |
| Other Financing Sources | $8,393,401 | $1,236,599 | $2,171,000 | $2,171,000 | $3,099,433 | $3,277,677 | 42.8% |
| Total Revenue Source: | $13,988,794 | $4,740,237 | $4,532,290 | $4,618,165 | $4,525,530 | $4,518,548 | -0.1% |

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type

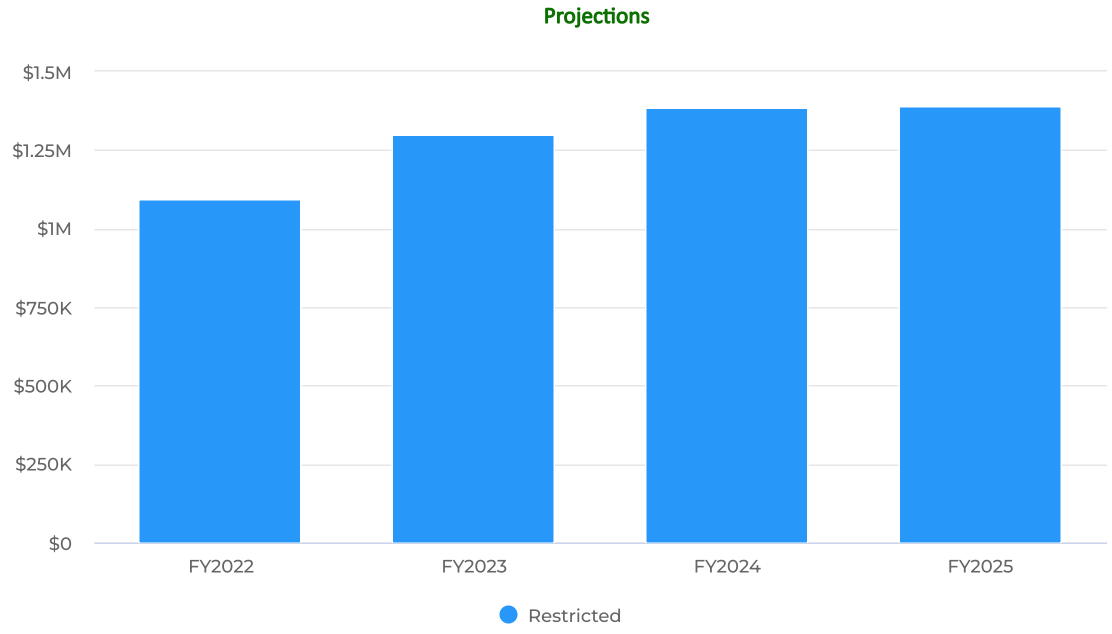



**Debt Service:** The total debt service budget for 2025 is $4,524,180. It includes $2,580,000 in principal payments, $1,942,280 in interest payments, and $1,900 is budgeted for the bond paying agent fees. The details on each outstanding bond issuance is listed under the Debt Summary section.

| Name | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|
| Expense Objects | | | | | | | |
| Contractual Services | $83,836 | $0 | $0 | $0 | $0 | $0 | 0% |
| Debt Services | $14,591,866 | $4,534,268 | $4,532,290 | $4,532,240 | $4,524,180 | $4,445,503 | -0.2% |
| Total Expense Objects: | $14,675,702 | $4,534,268 | $4,532,290 | $4,532,240 | $4,524,180 | $4,445,503 | -0.2% |

# Fund Balance

The estimated fund balance as of December 31, 2024, is $1,387,472. The year 2025 is expected to have a modest surplus of $1,350. The fund balance at the end of 2025 is estimated to be $1,388,822, while the fund balance per the policy should be $906,802. The fund balance should be sufficient, since the first ad valorem property taxes levied in December of the prior year are due by March 1, which is well before the interest payment due date of June 1. Alternative revenue sources intended to pay debt service (home-rule sales tax) are received monthly to allow for timely payments.,




| Financial Summary | FY2023 | FY2024 | FY2025 | % Change |
|---|---|---|---|---|
| **Fund Balance** | — | — | — | |
| Restricted | $1,301,547 | $1,387,472 | $1,388,822 | 0.1% |
| **Total Fund Balance:** | **$1,301,547** | **$1,387,472** | **$1,388,822** | **0.1%** |

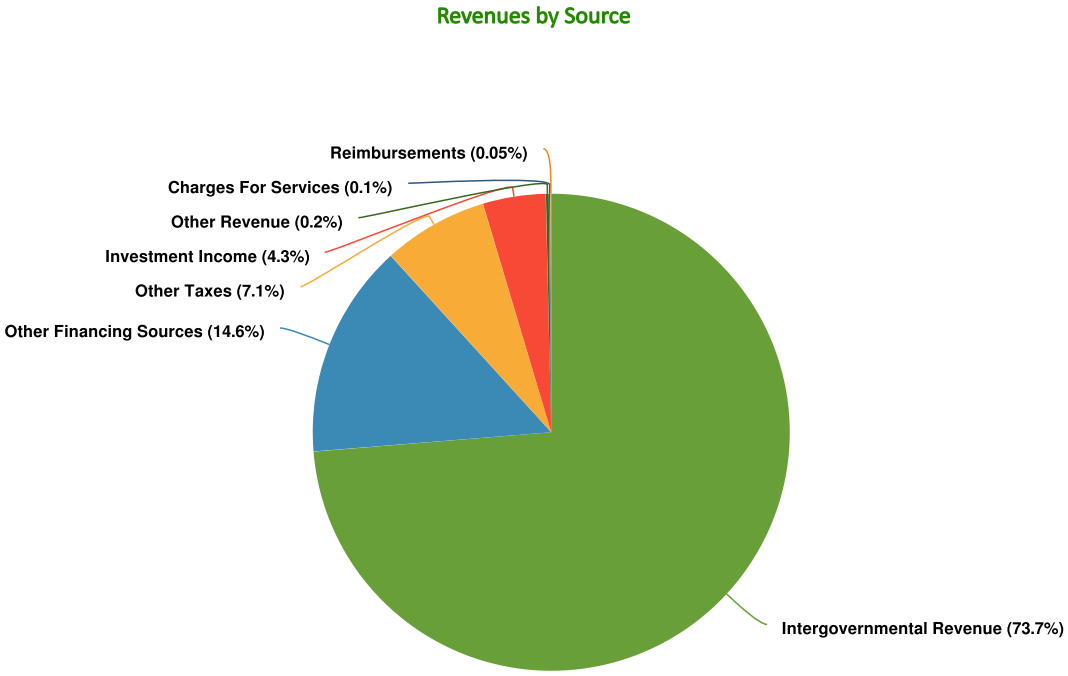
| Debt Service Fund | 2023 Actual | 2024 Budget | 2024 Estimate | **2025 Budget** | 2026 Forecast |
|---|---|---|---|---|---|
| Revenues Total | 4,740,237 | 4,532,290 | 4,618,165 | **4,525,530** | 4,518,548 |
| Expenditures Total | 4,534,268 | 4,532,290 | 4,532,240 | **4,524,180** | 4,445,503 |
| Excess (Deficiency) of Revenues & Other Sources Over Expenditures | 205,969 | - | 85,925 | **1,350** | 73,045 |
| Fund Balance, Beginning of Year (Unassigned) | 1,095,578 | 1,301,547 | 1,301,547 | **1,387,472** | 1,388,822 |
| Fund Balance, End of Year (Unassigned) | 1,301,547 | 1,301,547 | 1,387,472 | **1,388,822** | 1,461,867 |
| Recommended Fund Balance | 1,051,470 | 971,140 | 971,140 | **906,802** | 929,472 |

# Capital Projects Funds

The Capital Projects Funds account for financial resources to be used for the acquisition or construction of major capital facilities and infrastructures other than those from proprietary type activities which are accounted for in enterprise funds. The 2024 budget includes three capital project funds - they are the Capital Improvement Fund, Street Improvement Construction Fund and Flood Control Construction Fund.

## Revenues by Source

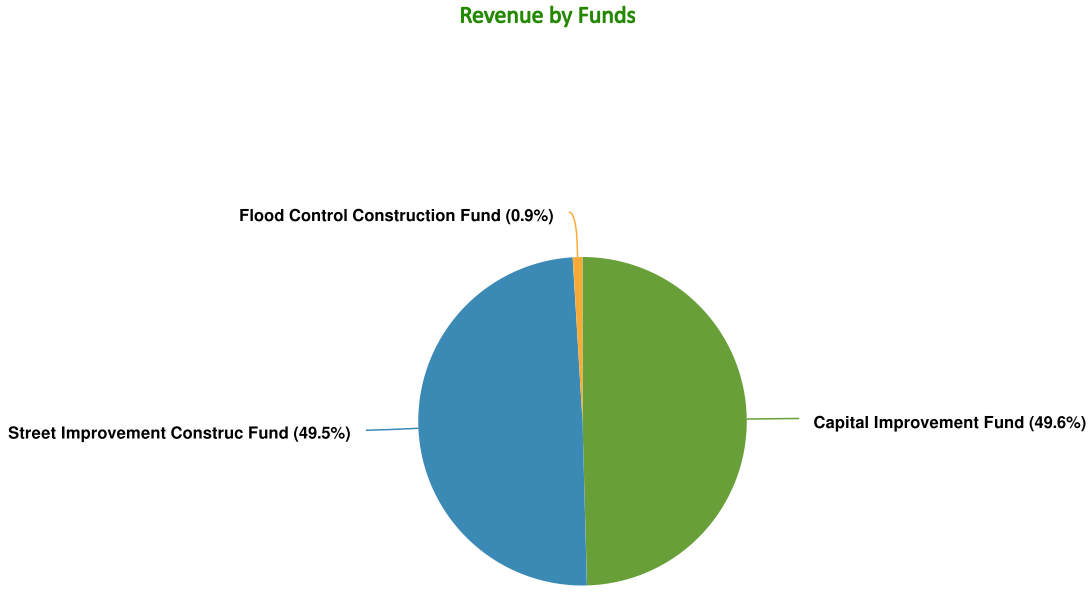
The chart and table below provide details of the Capital Projects Funds revenue source. Intergovernmental revenue accounts for 73.7 percent of the total Capital Projects Funds revenue and totals $7.6 million. Other Financing Sources account for 14.6 percent of the total fund and totals $1.5 million. The category of Other Taxes accounts for 7.1 percent of the total Fund and totals $732,250. The Other Financing Sources, Intergovernmental Revenue and Other Taxes, together, account for 95.4 percent of the total revenue. All other categories combined account for 4.6 percent of the Capital Projects Funds revenue and total $476,550.

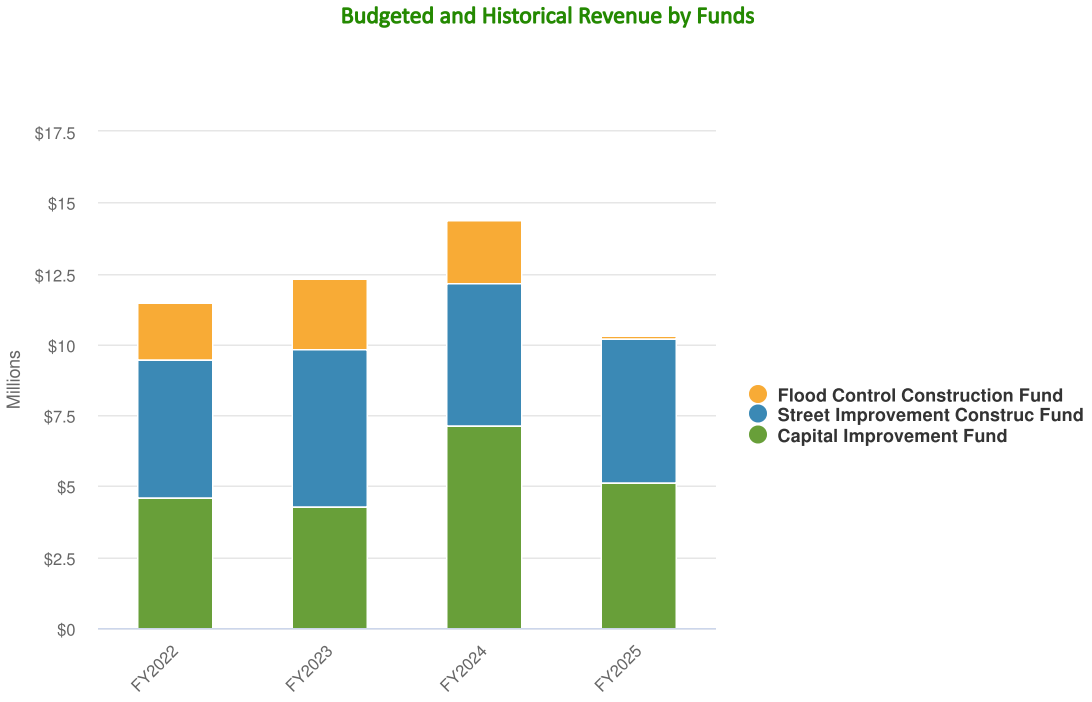



| Name | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|
| Revenue Source | | | | | | | |
| Other Taxes | $5,329,410 | $725,594 | $700,000 | $725,000 | $732,250 | $754,217 | 4.6% |
| Licenses, Permits & Fees | $1,320,592 | $270 | $0 | $0 | $0 | $0 | 0% |
| Intergovernmental Revenue | $939,116 | $5,788,849 | $8,290,385 | $10,367,597 | $7,596,392 | $21,086,250 | -8.4% |
| Other Revenue | $16,093 | $24,753 | $50,000 | $22,500 | $22,500 | $23,175 | -55% |
| Charges For Services | $8,902 | $12,520 | $10,000 | $8,500 | $10,000 | $10,300 | 0% |
| Investment Income | $147,215 | $548,286 | $163,220 | $585,500 | $439,050 | $452,221 | 169% |
| Reimbursements | $29,719 | $312,003 | $15,000 | $15,000 | $5,000 | $5,150 | -66.7% |
| Other Financing Sources | $3,700,000 | $4,900,000 | $5,133,000 | $5,133,000 | $1,500,000 | $7,845,000 | -70.8% |
| Total Revenue Source: | $11,491,048 | $12,312,274 | $14,361,605 | $16,857,097 | $10,305,192 | $30,176,313 | -28.2% |

# Revenue by Funds

The below chart and table analyzes the revenue budget for Capital Project type funds.




The total 2025 revenue budget for the Capital Project Funds is $10.3 million. This is a decrease of $4.1 million or 28.2 percent over the amended 2024 budget, mainly due to a few one-time grants from 2024, not repeated in 2025.

**Capital Improvement Fund**

The Capital Improvement Fund will be receiving $3.2 million in sales tax and $199,392 in federal grant revenues. The Capital Improvement Fund will also be receiving $1.5 million in inter-fund transfers from the General Fund. Investment Income is estimated to be around $210,000 for the year 2025. The total revenue budget for the year 2025 is $5.1 million, which is sufficient to cover all the budgeted expenditures for the year 2025.

**Street Improvement Construction Fund**

The Street Improvement Construction Fund will be receiving $3.8 million in sales tax and will also be receiving $397,000 in grant revenues. The fund will also collect $732,250 in municipal motor fuel tax. The fund is estimated to receive $146,250 in investment income and $22,500 in other revenues. The total revenue for the year is budgeted at $5.1 million and the amount is sufficient to cover all the budgeted expenditures for the year.

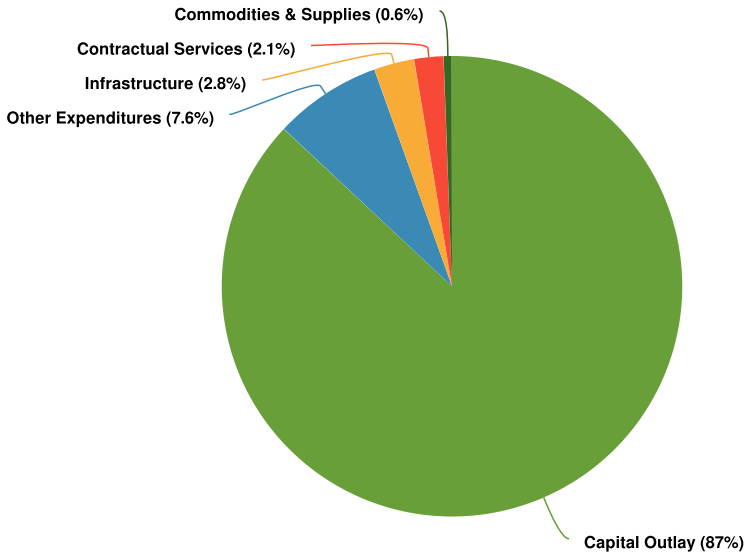
**Flood Control Construction Fund**

The Flood Control Construction Fund normally gets $2,000,000 in annual sales tax allocation. Of this amount, $887,240 is given to the Debt Service Fund to cover the annual debt service payment for 2013 series bonds (refinanced with series 2022B) issued for the Flood Control Project. Since the fund has enough fund balance on hand to cover its expenditures for the year 2025, no allocation is made to the Flood Control Construction Fund. Instead, the allocation is distributed between the Capital Improvement Fund and the Street Improvement Construction Fund, based on the needs identified in the Community Investment Plan.

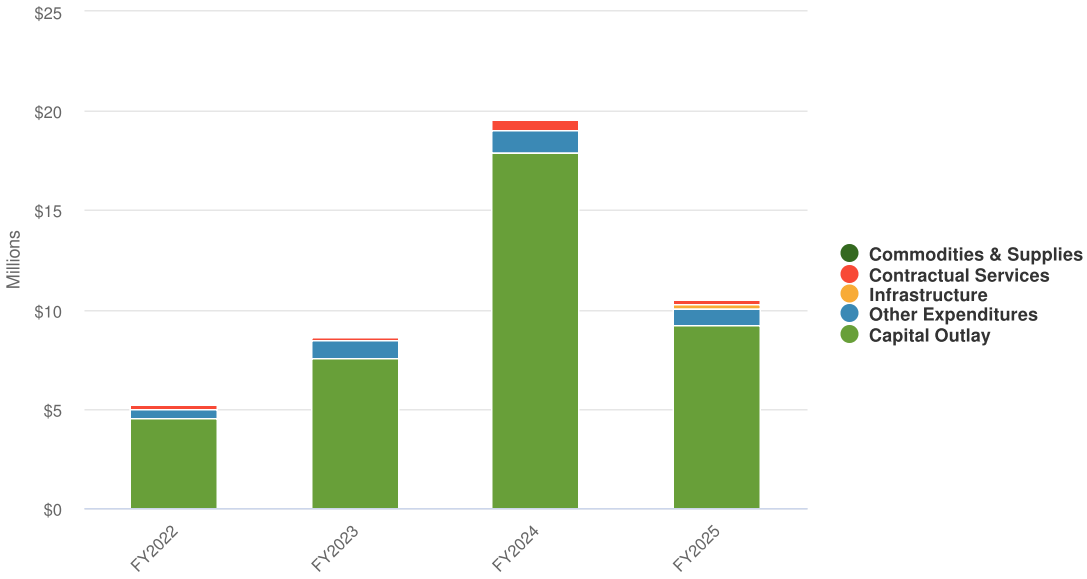
| Name | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|
| Capital Improvement Fund | | | | | | | |
| Other Taxes | $1,837,359 | $0 | $0 | $0 | $0 | $0 | 0% |
| Intergovernmental Revenue | $0 | $2,000,000 | $4,184,625 | $4,184,625 | $3,399,392 | $9,168,250 | -18.8% |
| Investment Income | $53,259 | $304,840 | $95,200 | $280,000 | $210,000 | $216,300 | 120.6% |
| Other Financing Sources | $2,700,000 | $2,000,000 | $2,868,000 | $2,868,000 | $1,500,000 | $3,745,000 | -47.7% |
| Total Capital Improvement Fund: | $4,590,617 | $4,304,840 | $7,147,825 | $7,332,625 | $5,109,392 | $13,129,550 | -28.5% |
| | | | | | | | |
| Street Improvement Construc Fund | | | | | | | |
| Other Taxes | $2,576,692 | $725,594 | $700,000 | $725,000 | $732,250 | $754,217 | 4.6% |
| Licenses, Permits & Fees | $1,320,592 | $270 | $0 | $0 | $0 | $0 | 0% |
| Intergovernmental Revenue | $939,116 | $2,712,505 | $2,200,000 | $4,277,212 | $4,197,000 | $11,918,000 | 90.8% |
| Other Revenue | $16,093 | $24,753 | $50,000 | $22,500 | $22,500 | $23,175 | -55% |
| Investment Income | $41,141 | $175,150 | $63,020 | $195,000 | $146,250 | $150,637 | 132.1% |
| Other Financing Sources | $0 | $1,900,000 | $2,000,000 | $2,000,000 | $0 | $3,300,000 | -100% |
| Total Street Improvement Construc Fund: | $4,893,636 | $5,538,271 | $5,013,020 | $7,219,712 | $5,098,000 | $16,146,029 | 1.7% |
| | | | | | | | |
| Flood Control Construction Fund | | | | | | | |
| Other Taxes | $915,359 | $0 | $0 | $0 | $0 | $0 | 0% |
| Intergovernmental Revenue | $0 | $1,076,344 | $1,905,760 | $1,905,760 | $0 | $0 | -100% |
| Charges For Services | $8,902 | $12,520 | $10,000 | $8,500 | $10,000 | $10,300 | 0% |
| Investment Income | $52,815 | $68,297 | $5,000 | $110,500 | $82,800 | $85,284 | 1,556% |
| Reimbursements | $29,719 | $312,003 | $15,000 | $15,000 | $5,000 | $5,150 | -66.7% |
| Other Financing Sources | $1,000,000 | $1,000,000 | $265,000 | $265,000 | $0 | $800,000 | -100% |
| Total Flood Control Construction Fund: | $2,006,795 | $2,469,164 | $2,200,760 | $2,304,760 | $97,800 | $900,734 | -95.6% |
| Total: | $11,491,048 | $12,312,274 | $14,361,605 | $16,857,097 | $10,305,192 | $30,176,313 | -28.2% |

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type




## Budgeted and Historical Expenditures by Expense Type

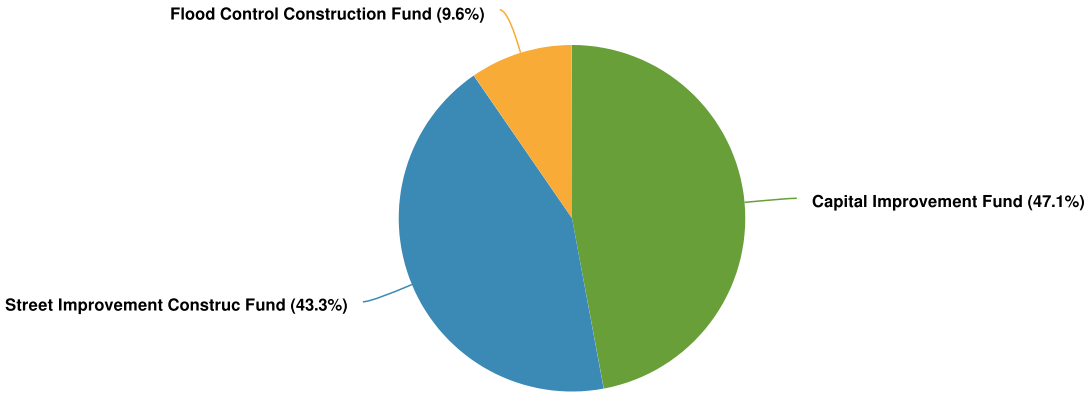



| Name | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|
| Expense Objects | | | | | | | |
| Contractual Services | $174,293 | $146,252 | $526,955 | $505,521 | $218,400 | $166,649 | -58.6% |

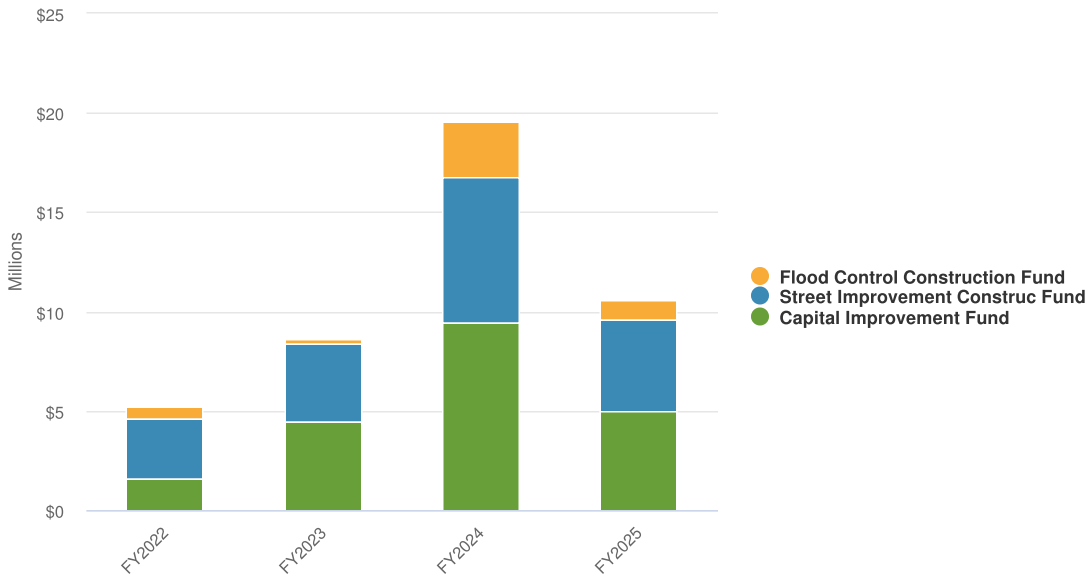
| Name | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|
| Capital Outlay | $4,496,339 | $7,584,283 | $17,871,109 | $15,744,211 | $9,207,755 | $29,816,003 | -48.5% |
| Commodities & Supplies | $406 | $5,146 | $5,572 | $5,572 | $60,739 | $5,911 | 990.1% |
| Other Expenditures | $506,211 | $900,926 | $1,137,555 | $837,554 | $800,000 | $100,000 | -29.7% |
| Infrastructure | $0 | $0 | $0 | $0 | $300,000 | $0 | N/A |
| Total Expense Objects: | $5,177,249 | $8,636,606 | $19,541,191 | $17,092,858 | $10,586,894 | $30,088,563 | -45.8% |

## Expenditures by Funds

### Expenditures by Funds



## Budgeted and Historical Expenditures by Funds




The Expenditures for the Capital Improvement Type Funds are analyzed below:

**Capital Improvement Fund**

The Capital Improvement fund will have $5.0 million in items from the Community Investment Plan. A list of 2025 projects includes $640,500 for Bike Path Improvements, $650,000 in intersection improvements, $300,000 in signal improvements, $355,000 in bridge rehab projects, $816,708 in paramedic equipment, $700,000 for Facade Programs, $623,075 in various building improvement projects, $130,000 for mobile radios, and $785,000 in other projects. For more details, please refer to the Capital Improvement section.

**Street Improvement Construction Fund**

The total budgeted expenditures for 2025 is $4.6 million. Of this amount, $4.5 million will be invested in the street resurfacing program as identified in the Community Investment Plan. $95,000 will be invested in the Traffic Improvement Programs. For more details, please refer to the Capital Improvement section.

**Flood Control Construction Fund**

The total budgeted expenditure for the fund is $1.0 million. Of this amount, $835,000 will be expended on capital projects and $179,709 is budgeted for various operating expenditures including contractual services and infrastructure maintenance. The major capital project includes $325,000 for Levee 37, $300,000 for basin repairs, $150,000 for private property drainage and $60,000 for pond improvements.

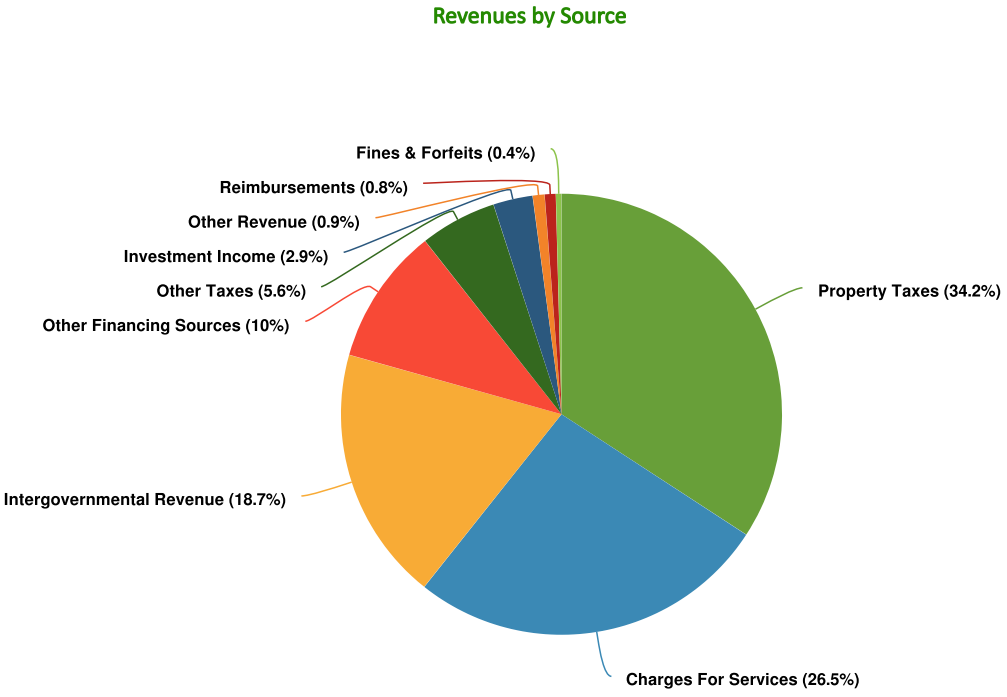
| Name | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|
| Capital Improvement Fund | $1,602,204 | $4,435,878 | $9,477,886 | $7,050,989 | $4,984,263 | $13,085,427 | -47.4% |
| Street Improvement Construc Fund | $3,040,760 | $3,962,156 | $7,274,778 | $7,274,776 | $4,587,922 | $16,114,054 | -36.9% |
| Flood Control Construction Fund | $534,285 | $238,572 | $2,788,527 | $2,767,093 | $1,014,709 | $889,082 | -63.6% |
| Total: | $5,177,249 | $8,636,606 | $19,541,191 | $17,092,858 | $10,586,894 | $30,088,563 | -45.8% |

# Special Revenue Fund

Special Revenue Funds accounts for certain established revenue streams and may only be used for a specific purpose for which the fund is established for. For example, the Motor Fuel Tax Fund collects the motor fuel tax and uses the same only for street improvement and construction projects. It can not use the dedicated revenue source for any other activities.

## Revenues by Source

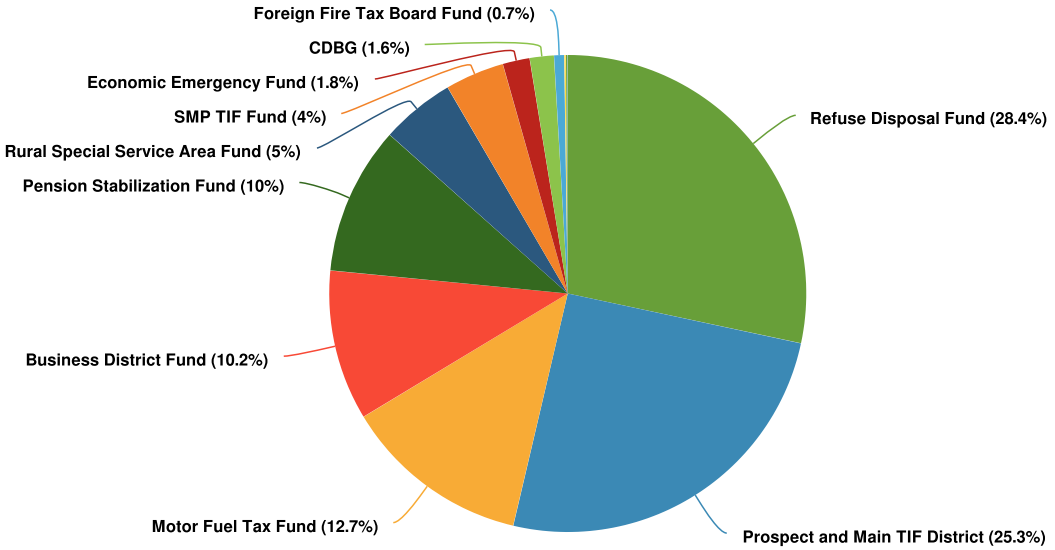
The chart and table below provides special revenue funds' revenue sources by category:



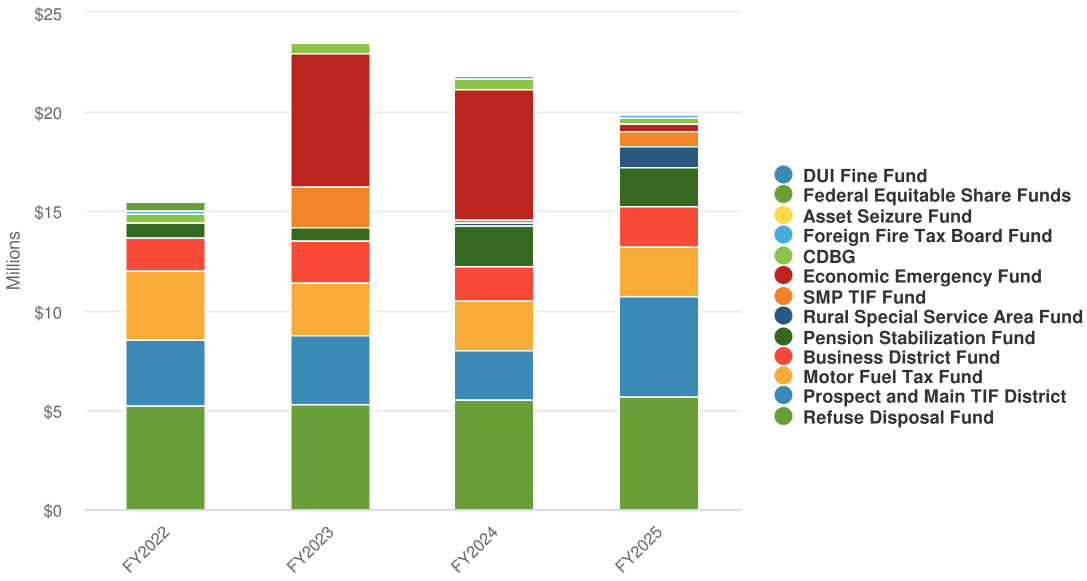

| Name | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|
| Revenue Source | | | | | | | |
| Property Taxes | $1,307,969 | $5,468,738 | $2,810,100 | $5,377,000 | $6,811,000 | $7,015,330 | 142.4% |
| Other Taxes | $1,063,518 | $1,125,973 | $1,067,000 | $1,117,500 | $1,119,900 | $1,153,497 | 5% |
| Intergovernmental Revenue | $4,595,566 | $3,912,805 | $3,662,609 | $3,711,210 | $3,715,000 | $3,826,450 | 1.4% |
| Other Revenue | $184,291 | $227,877 | $208,058 | $176,700 | $174,700 | $179,941 | -16% |
| Charges For Services | $4,820,094 | $4,991,825 | $5,097,325 | $5,075,730 | $5,275,800 | $5,434,074 | 3.5% |
| Fines & Forfeits | $460,154 | $64,473 | $46,683 | $100,000 | $80,000 | $82,370 | 71.4% |
| Investment Income | $59,665 | $460,412 | $203,900 | $806,500 | $575,200 | $592,455 | 182.1% |
| Reimbursements | $222,872 | $131,332 | $210,000 | $112,000 | $163,000 | $167,890 | -22.4% |
| Other Financing Sources | $2,740,309 | $7,250,000 | $8,500,000 | $12,200,000 | $2,000,000 | $2,000,000 | -76.5% |
| Total Revenue Source: | $15,454,437 | $23,633,436 | $21,805,675 | $28,676,640 | $19,914,600 | $20,452,007 | -8.7% |

# Revenue by Funds

## Revenue by Fund




## Budgeted and Historical Revenue by Funds




**Rural Special Service Area Fund**

This fund is for property taxes collected from the area that Elk Grove Rural Fire Protection District covered with fire protection and EMS services. Property tax revenues from the unincorporated area will be collected in the amount of $1,000,000.

**South Mount Prospect TIF Fund**

The fund accounts for the revenues and expenses for the South Mount Prospect Tax Increment Financing District of the Village. Incremental taxes from increased property taxes due to development of the area will come into this fund. In 2025, we are expecting property tax increment revenue of $800,000.

**Economic Emergency Fund**

The Fund is to provide support for economic and non-economic emergencies. The Fund is expected to have an investment income of $363,750.

**Pension Stabilization Fund**

The fund is for transfers from the General Fund to help smooth the increases in the actuarial required pension contributions. In 2025, the Village expects a transfer from the General Fund in the amount of $2,000,000.

**Refuse Disposal Fund**

The fund accounts for refuse collection and disposal activities for the Village. The 2025 budget includes $5,275,800 in refuse service charges. The 2025 budget has a 3.5 percent increase in refuse service charges. Besides service charges, reimbursements totaling $155,000, other revenues totaling $143,200, fines & forfeitures totaling $43,000, and investment income of $31,800 are budgeted. The total revenue budget is $5,648,800 for the fund and the amount is sufficient to cover all the budgeted expenditures for the year.

**Motor Fuel Tax**

The fund receives Motor Fuel Tax as an intergovernmental revenue from the State of Illinois. $2,420,000 is budgeted in the intergovernmental revenue from motor fuel tax. Besides the intergovernmental revenues, $8,000 in miscellaneous reimbursements and $96,400 in investment income are budgeted for 2025.

**Community Development Block Grant**

The fund accounts for the Community Development Block Grant provided for supporting community development activities. The revenue budget includes $295,000 in federal grants and $30,000 in various program income.

**Asset Seizure Fund**

The fund accounts for fines and forfeitures collected from the asset seizures.. The revenue budget includes $20,000 in fines and forfeitures and $1,800 in investment income.

**Federal Equitable Share Fund**

The fund accounts for proceeds received from federal and state authorities from asset forfeitures and seizures. The revenue budget includes $16,000 in fines and forfeitures and $5,200 in investment income.

**DUI Find Fund**

The fund accounts for fines received from DUI enforcement. The revenue budget includes $1,000 in fines and $2,250 in other income.

**Foreign Fire Tax**

The fund accounts for fees received from out of state fire-alarm companies serving within the jurisdiction of the Village of Mount Prospect. The revenue budget includes $122,400 in foreign fire taxes and $14,000 is budgeted for investment income.

**Business District Fund**

The fund accounts for taxes and revenues collected from the Randhurst Business District of the Village. The revenue budget includes other taxes totaling $997,500, intergovernmental revenues (sales tax) totaling $1,000,000 and $30,000 is budgeted in investment income. The other taxes include $375,000 in food & beverage taxes, $310,000 in business district taxes, $62,500 in movie theater taxes and $250,000 in hotel/motel tax.

**Prospect & Main TIF Fund**

The fund accounts for the revenues and expenses for the Prospect & Main Tax Increment Financing District of the Village. The revenue budget includes tax increments totaling $5,011,000, $30,000 in investment income and $1,500 in other revenues.

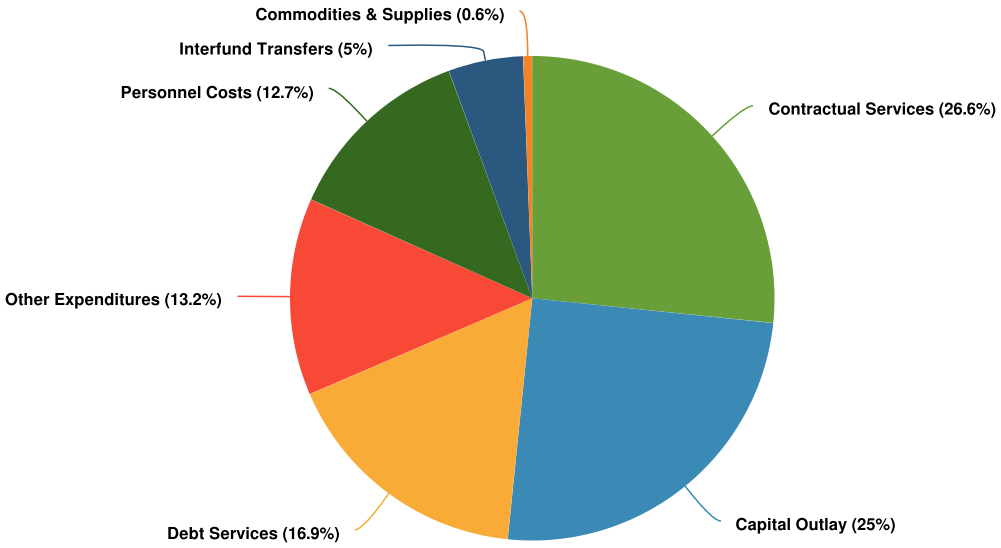
| Name | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|
| Refuse Disposal Fund | | | | | | | |
| Other Revenue | $134,915 | $138,271 | $153,058 | $143,200 | $143,200 | $147,496 | -6.4% |
| Charges For Services | $4,820,094 | $4,991,825 | $5,097,325 | $5,075,730 | $5,275,800 | $5,434,074 | 3.5% |
| Fines & Forfeits | $44,619 | $39,448 | $37,183 | $46,000 | $43,000 | $44,290 | 15.6% |
| Investment Income | $7,931 | $37,486 | $15,000 | $42,500 | $31,800 | $32,754 | 112% |
| Reimbursements | $191,669 | $109,660 | $200,000 | $105,000 | $155,000 | $159,650 | -22.5% |
| Total Refuse Disposal Fund: | $5,199,228 | $5,316,690 | $5,502,566 | $5,412,430 | $5,648,800 | $5,818,264 | 2.7% |
| | | | | | | | |

| Name | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|
| Motor Fuel Tax Fund | | | | | | | |
| Intergovernmental Revenue | $3,408,913 | $2,473,470 | $2,416,210 | $2,416,210 | $2,420,000 | $2,492,600 | 0.2% |
| Investment Income | $36,048 | $138,752 | $75,000 | $148,300 | $96,400 | $99,292 | 28.5% |
| Reimbursements | $31,203 | $21,673 | $10,000 | $7,000 | $8,000 | $8,240 | -20% |
| **Total Motor Fuel Tax Fund:** | **$3,476,164** | **$2,633,894** | **$2,501,210** | **$2,571,510** | **$2,524,400** | **$2,600,132** | **0.9%** |
| | | | | | | | |
| CDBG | | | | | | | |
| Intergovernmental Revenue | $418,646 | $399,335 | $446,399 | $295,000 | $295,000 | $303,850 | -33.9% |
| Other Revenue | $49,376 | $89,583 | $50,000 | $32,000 | $30,000 | $30,900 | -40% |
| **Total CDBG:** | **$468,022** | **$488,918** | **$496,399** | **$327,000** | **$325,000** | **$334,750** | **-34.5%** |
| | | | | | | | |
| Asset Seizure Fund | | | | | | | |
| Fines & Forfeits | $2,100 | $3,784 | $1,000 | $35,000 | $20,000 | $20,600 | 1,900% |
| Investment Income | $955 | $2,876 | $500 | $2,500 | $1,800 | $1,854 | 260% |
| **Total Asset Seizure Fund:** | **$3,054** | **$6,660** | **$1,500** | **$37,500** | **$21,800** | **$22,454** | **1,353.3%** |
| | | | | | | | |
| Federal Equitable Share Funds | | | | | | | |
| Fines & Forfeits | $413,407 | $20,966 | $5,500 | $18,000 | $16,000 | $16,450 | 190.9% |
| Investment Income | $1,283 | $7,082 | $300 | $6,500 | $5,200 | $5,356 | 1,633.3% |
| **Total Federal Equitable Share Funds:** | **$414,690** | **$28,048** | **$5,800** | **$24,500** | **$21,200** | **$21,806** | **265.5%** |
| | | | | | | | |
| DUI Fine Fund | | | | | | | |
| Fines & Forfeits | $28 | $276 | $3,000 | $1,000 | $1,000 | $1,030 | -66.7% |
| Investment Income | $260 | $2,150 | $100 | $3,000 | $2,250 | $2,317 | 2,150% |
| **Total DUI Fine Fund:** | **$288** | **$2,426** | **$3,100** | **$4,000** | **$3,250** | **$3,347** | **4.8%** |
| | | | | | | | |
| Foreign Fire Tax Board Fund | | | | | | | |
| Other Taxes | $120,484 | $121,120 | $120,000 | $120,000 | $122,400 | $126,072 | 2% |
| Investment Income | $4,402 | $18,662 | $5,000 | $18,700 | $14,000 | $14,420 | 180% |
| **Total Foreign Fire Tax Board Fund:** | **$124,886** | **$139,782** | **$125,000** | **$138,700** | **$136,400** | **$140,492** | **9.1%** |
| | | | | | | | |
| Business District Fund | | | | | | | |
| Other Taxes | $943,034 | $1,004,854 | $947,000 | $997,500 | $997,500 | $1,027,425 | 5.3% |
| Intergovernmental Revenue | $768,007 | $1,040,000 | $800,000 | $1,000,000 | $1,000,000 | $1,030,000 | 25% |
| Investment Income | $7,084 | $18,445 | $3,000 | $40,000 | $30,000 | $30,900 | 900% |
| **Total Business District Fund:** | **$1,718,125** | **$2,063,298** | **$1,750,000** | **$2,037,500** | **$2,027,500** | **$2,088,325** | **15.9%** |
| | | | | | | | |
| Prospect and Main TIF District | | | | | | | |
| Property Taxes | $1,307,969 | $3,428,908 | $2,500,000 | $4,571,000 | $5,011,000 | $5,161,330 | 100.4% |
| Other Revenue | $0 | $23 | $5,000 | $1,500 | $1,500 | $1,545 | -70% |
| Investment Income | $1,703 | $39,269 | $5,000 | $60,000 | $30,000 | $30,900 | 500% |
| Other Financing Sources | $1,990,309 | $0 | $0 | $3,700,000 | $0 | $0 | 0% |

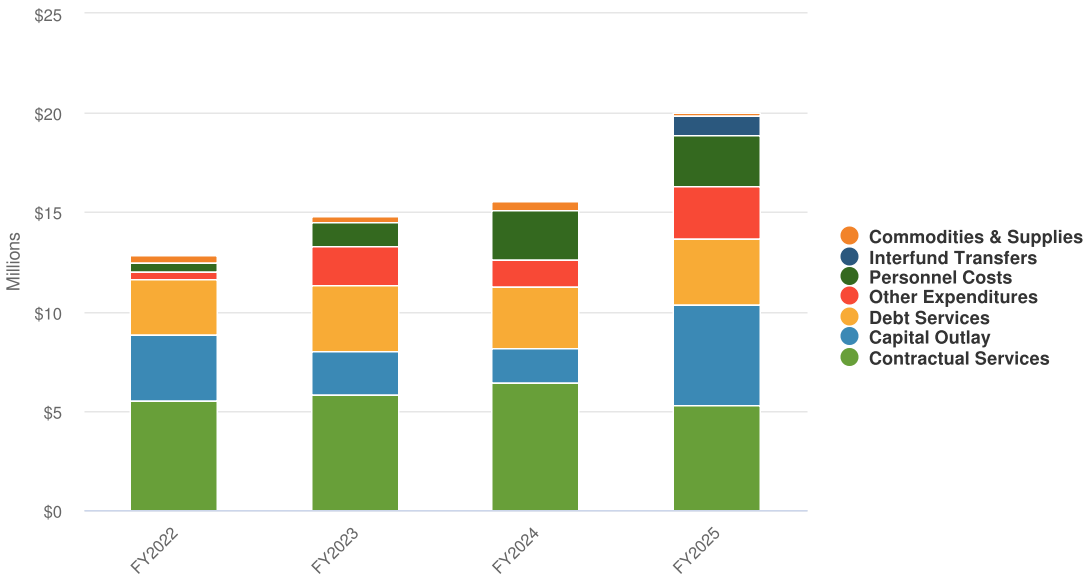
| Name | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|
| Total Prospect and Main TIF District: | $3,299,980 | $3,468,200 | $2,510,000 | $8,332,500 | $5,042,500 | $5,193,775 | 100.9% |
| | | | | | | | |
| Rural Special Service Area Fund | | | | | | | |
| Property Taxes | $0 | $0 | $160,000 | $0 | $1,000,000 | $1,030,000 | 525% |
| Total Rural Special Service Area Fund: | $0 | $0 | $160,000 | $0 | $1,000,000 | $1,030,000 | 525% |
| | | | | | | | |
| SMP TIF Fund | | | | | | | |
| Property Taxes | $0 | $2,039,830 | $150,100 | $806,000 | $800,000 | $824,000 | 433% |
| Total SMP TIF Fund: | $0 | $2,039,830 | $150,100 | $806,000 | $800,000 | $824,000 | 433% |
| | | | | | | | |
| Economic Emergency Fund | | | | | | | |
| Investment Income | $0 | $195,690 | $100,000 | $485,000 | $363,750 | $374,662 | 263.8% |
| Other Financing Sources | $0 | $6,500,000 | $6,500,000 | $6,500,000 | $0 | $0 | -100% |
| Total Economic Emergency Fund: | $0 | $6,695,690 | $6,600,000 | $6,985,000 | $363,750 | $374,662 | -94.5% |
| | | | | | | | |
| Pension Stabilization Fund | | | | | | | |
| Other Financing Sources | $750,000 | $750,000 | $2,000,000 | $2,000,000 | $2,000,000 | $2,000,000 | 0% |
| Total Pension Stabilization Fund: | $750,000 | $750,000 | $2,000,000 | $2,000,000 | $2,000,000 | $2,000,000 | 0% |
| Total: | $15,454,437 | $23,633,436 | $21,805,675 | $28,676,640 | $19,914,600 | $20,452,007 | -8.7% |

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



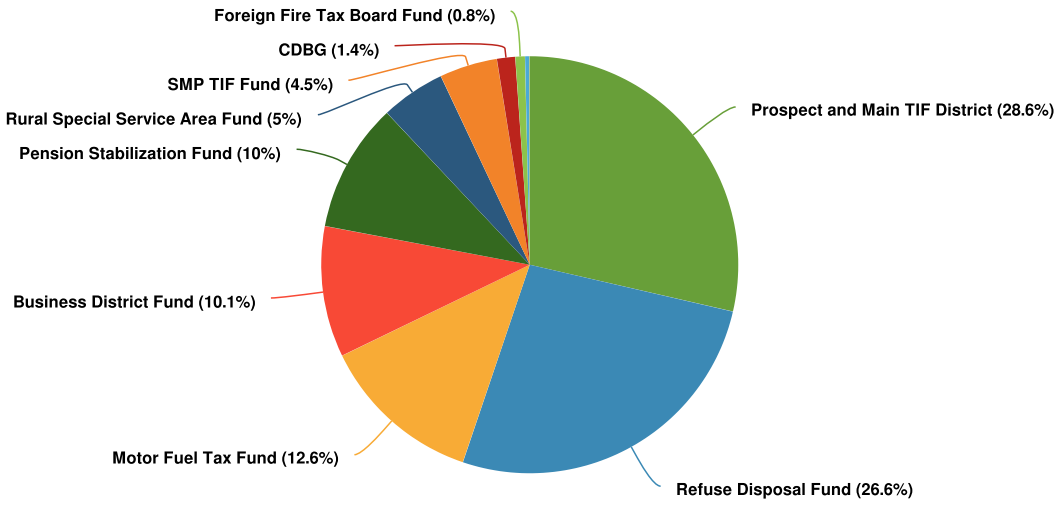

## Budgeted and Historical Expenditures by Expense Type



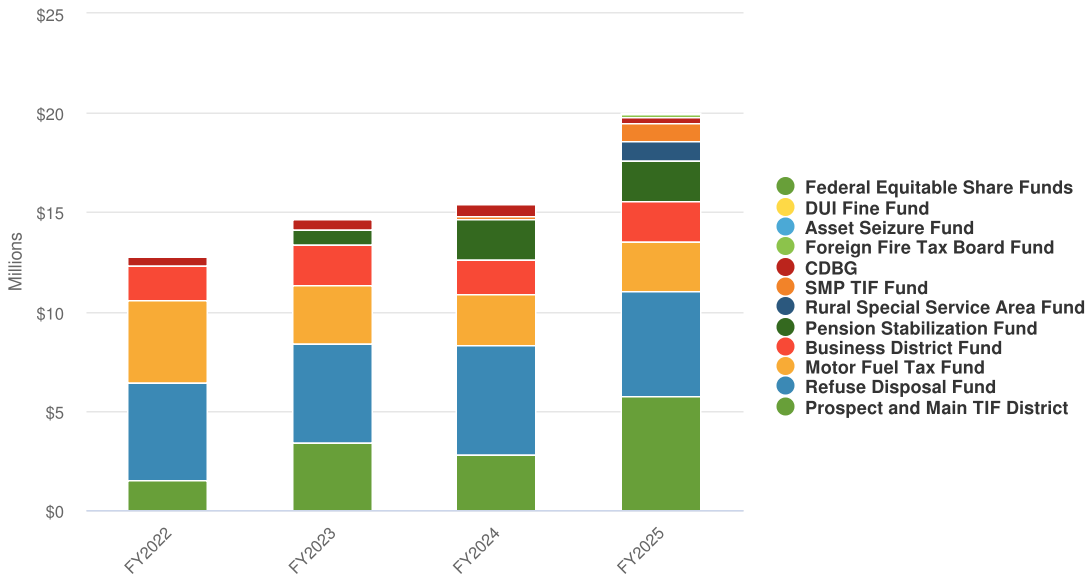
| Name | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|
| Expense Objects | | | | | | | |
| Personnel Costs | $445,875 | $1,177,052 | $2,512,728 | $2,465,062 | $2,540,293 | $2,556,431 | 1.1% |
| Contractual Services | $5,490,867 | $5,790,230 | $6,456,916 | $6,137,089 | $5,321,689 | $4,971,322 | -17.6% |
| Capital Outlay | $3,371,926 | $2,206,212 | $1,731,000 | $1,625,472 | $4,995,400 | $3,085,000 | 188.6% |
| Commodities & Supplies | $378,003 | $317,467 | $443,229 | $427,932 | $118,770 | $109,633 | -73.2% |
| Other Expenditures | $404,697 | $1,988,658 | $1,381,000 | $2,291,700 | $2,630,000 | $2,455,000 | 90.4% |
| Debt Services | $2,762,513 | $3,336,236 | $3,059,388 | $3,306,888 | $3,375,238 | $3,481,063 | 10.3% |
| Interfund Transfers | $0 | $0 | $0 | $0 | $1,000,000 | $1,030,000 | N/A |
| Total Expense Objects: | $12,853,880 | $14,815,856 | $15,584,261 | $16,254,143 | $19,981,390 | $17,688,449 | 28.2% |

## Expenditures by Funds

### Expenditures by Funds



## Budgeted and Historical Expenditures by Funds




**Rural Special Service Area Fund**

The fund transfers all its collected revenues to the General Fund as a transfer out and supports the Fire Department's operation. In 2025, the fund will transfer $1.0 million to the General Fund from the collected special service area taxes.

**South Mount Prospect TIF Fund**

The total expenditure budget for the year is $895,000. The expenditures for the fund include $50,000 in legal fees, $45,000 in professional fees and $50,000 in facade grants. Besides that, the budget includes $750,000 for a watermain project at Oakton Street.

**Pension Stabilization Fund**

The expenditures for the fund include a pension contribution to fire and police pension funds for $1,000,000 each for a total of $2,000,000.

**Refuse Disposal Fund**

The total budget for the year is $5,311,967. The expenditures for the fund include $540,293 in personnel costs, $4,742,904 in contractual services and $28,770 in various operational commodities and supplies. The contractual services primarily include $3.6 million in Republic Service contract costs for the refuse collection and programs and $1.1 million is budgeted for tipping fees payable to the Solid Waste Agency of Northern Cook County (SWANCC). The liability insurance cost for the year is $16,380 (included in the contractual services).

**Motor Fuel Tax**

The fund does not have any operating items. The total budget includes $2,524,400 in the community investment plan items. The budget provides support for the street resurfacing project totaling $2.4 million, and the remaining amount of $100,000 is budgeted for a traffic signal replacement project.

**Community Development Block Grant**

The Community Development Block Grant expenditure includes various contractual services totaling $283,285. The contractual services include contributions to various qualified programs and institutions.

**Asset Seizure Fund**

The total expenditure budget for the fund is $67,000. The expenditures for the fund include $2,000 in contractual services and $3,000 is budgeted for miscellaneous equipment purchase. Besides that, the fund will provide funding of $64,000 for a new car for the Special Response Team.

**Federal Equitable Share Fund**

The expenditures for the fund include $500 in contractual services and $1,000 is budgeted for equipment replacement.

**DUI Find Fund**

The expenditures for the fund include $1,000 in professional services and $1,000 in training expenses.

**Foreign Fire Tax**

The total expenditure budget for 2025 is $151,000. The expenditures for the fund include $31,000 in contractual services, $30,000 in various equipment and furniture items for the Fire Department, and $90,000 in commodities and supplies.

**Business District Fund**

The expenditures include an interest payment on a note established per the Redevelopment Agreement between the owners of the Randhurst Mall and the Village. A total of $2,027,500 is budgeted for interest payments for 2025, which equals the total budgeted revenue for 2025.

**Prospect & Main TIF Fund**

The total expenditures for the fund is $5,717,738. It includes $1,347,738 in debt service payments, $1,625,000 in improvement projects, $165,000 in contractual services, and $2,580,000 in other expenditures. The other expenditures include $1,200,000 in developers' incentives per the redevelopment agreements in place, and $800,000 for return of increment to Cook County, $475,000 in student impact fees, $100,000 in facade improvements, and $5,000 in property tax expenses.

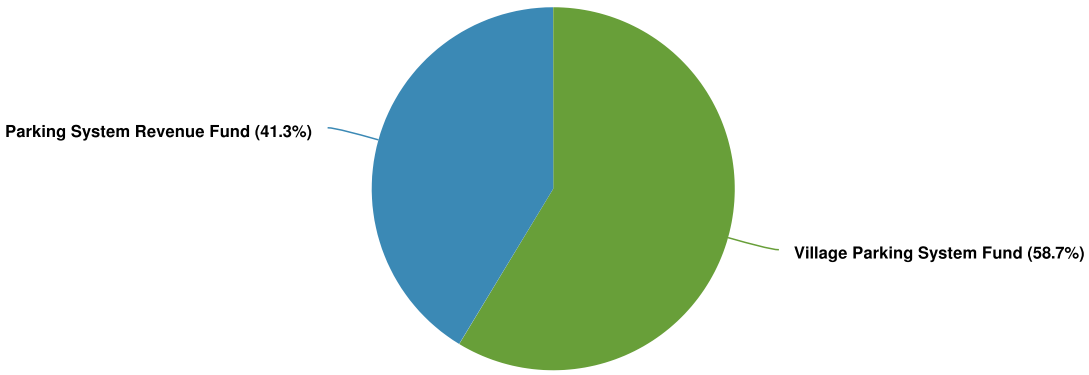
| Name | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|
| Refuse Disposal Fund | | | | | | | |
| Personnel Costs | $445,875 | $427,052 | $512,728 | $465,062 | $540,293 | $556,431 | 5.4% |
| Contractual Services | $4,398,138 | $4,575,152 | $4,961,905 | $4,814,087 | $4,742,904 | $4,849,522 | -4.4% |
| Commodities & Supplies | $65,716 | $37,664 | $27,932 | $27,932 | $28,770 | $29,633 | 3% |
| Total Refuse Disposal Fund: | $4,909,728 | $5,039,868 | $5,502,565 | $5,307,081 | $5,311,967 | $5,435,586 | -3.5% |
| | | | | | | | |
| Motor Fuel Tax Fund | | | | | | | |
| Contractual Services | $544,041 | $590,427 | $626,403 | $626,403 | $0 | $0 | -100% |
| Capital Outlay | $3,298,444 | $2,100,000 | $1,550,000 | $1,550,000 | $2,524,400 | $2,850,000 | 62.9% |
| Commodities & Supplies | $308,653 | $212,427 | $415,197 | $350,000 | $0 | $0 | -100% |
| Total Motor Fuel Tax Fund: | $4,151,137 | $2,902,854 | $2,591,600 | $2,526,403 | $2,524,400 | $2,850,000 | -2.6% |
| | | | | | | | |
| CDBG | | | | | | | |
| Contractual Services | $468,022 | $488,918 | $572,608 | $572,599 | $283,285 | $0 | -50.5% |
| Total CDBG: | $468,022 | $488,918 | $572,608 | $572,599 | $283,285 | $0 | -50.5% |
| | | | | | | | |
| Asset Seizure Fund | | | | | | | |
| Contractual Services | $0 | $0 | $2,000 | $0 | $3,000 | $3,000 | 50% |
| Capital Outlay | $18,177 | $19,727 | $3,000 | $0 | $64,000 | $3,000 | 2,033.3% |
| Total Asset Seizure Fund: | $18,177 | $19,727 | $5,000 | $0 | $67,000 | $6,000 | 1,240% |
| | | | | | | | |
| Federal Equitable Share Funds | | | | | | | |
| Contractual Services | $0 | $0 | $500 | $0 | $500 | $500 | 0% |
| Capital Outlay | $0 | $73,220 | $62,000 | $30,472 | $1,000 | $1,000 | -98.4% |
| Total Federal Equitable Share Funds: | $0 | $73,220 | $62,500 | $30,472 | $1,500 | $1,500 | -97.6% |
| | | | | | | | |
| DUI Fine Fund | | | | | | | |
| Contractual Services | $0 | $0 | $1,000 | $0 | $1,000 | $1,000 | 0% |
| Capital Outlay | $10,054 | $0 | $1,000 | $15,000 | $1,000 | $1,000 | 0% |
| Total DUI Fine Fund: | $10,054 | $0 | $2,000 | $15,000 | $2,000 | $2,000 | 0% |
| | | | | | | | |
| Foreign Fire Tax Board Fund | | | | | | | |

| Name | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|
| Contractual Services | $11,547 | $16,894 | $26,000 | $21,500 | $31,000 | $22,000 | 19.2% |
| Capital Outlay | $45,251 | $13,266 | $115,000 | $30,000 | $30,000 | $30,000 | -73.9% |
| Commodities & Supplies | $3,634 | $67,376 | $0 | $50,000 | $90,000 | $80,000 | N/A |
| **Total Foreign Fire Tax Board Fund:** | **$60,433** | **$97,536** | **$141,000** | **$101,500** | **$151,000** | **$132,000** | **7.1%** |
| | | | | | | | |
| Business District Fund | | | | | | | |
| Debt Services | $1,718,125 | $2,063,298 | $1,750,000 | $1,997,500 | $2,027,500 | $2,088,325 | 15.9% |
| **Total Business District Fund:** | **$1,718,125** | **$2,063,298** | **$1,750,000** | **$1,997,500** | **$2,027,500** | **$2,088,325** | **15.9%** |
| | | | | | | | |
| Prospect and Main TIF District | | | | | | | |
| Contractual Services | $69,119 | $117,759 | $166,500 | $92,500 | $165,000 | $95,300 | -0.9% |
| Capital Outlay | $0 | $0 | $0 | $0 | $1,625,000 | $200,000 | N/A |
| Other Expenditures | $404,697 | $1,988,658 | $1,331,000 | $2,291,700 | $2,580,000 | $2,405,000 | 93.8% |
| Debt Services | $1,044,388 | $1,272,938 | $1,309,388 | $1,309,388 | $1,347,738 | $1,392,738 | 2.9% |
| **Total Prospect and Main TIF District:** | **$1,518,203** | **$3,379,355** | **$2,806,888** | **$3,693,588** | **$5,717,738** | **$4,093,038** | **103.7%** |
| | | | | | | | |
| Rural Special Service Area Fund | | | | | | | |
| Interfund Transfers | $0 | $0 | $0 | $0 | $1,000,000 | $1,030,000 | N/A |
| **Total Rural Special Service Area Fund:** | **$0** | **$0** | **$0** | **$0** | **$1,000,000** | **$1,030,000** | **N/A** |
| | | | | | | | |
| SMP TIF Fund | | | | | | | |
| Contractual Services | $0 | $1,080 | $100,000 | $10,000 | $95,000 | $0 | -5% |
| Capital Outlay | $0 | $0 | $0 | $0 | $750,000 | $0 | N/A |
| Commodities & Supplies | $0 | $0 | $100 | $0 | $0 | $0 | -100% |
| Other Expenditures | $0 | $0 | $50,000 | $0 | $50,000 | $50,000 | 0% |
| **Total SMP TIF Fund:** | **$0** | **$1,080** | **$150,100** | **$10,000** | **$895,000** | **$50,000** | **496.3%** |
| | | | | | | | |
| Pension Stabilization Fund | | | | | | | |
| Personnel Costs | $0 | $750,000 | $2,000,000 | $2,000,000 | $2,000,000 | $2,000,000 | 0% |
| **Total Pension Stabilization Fund:** | **$0** | **$750,000** | **$2,000,000** | **$2,000,000** | **$2,000,000** | **$2,000,000** | **0%** |
| **Total:** | **$12,853,880** | **$14,815,856** | **$15,584,261** | **$16,254,143** | **$19,981,390** | **$17,688,449** | **28.2%** |

# Non-Major Enterprise Funds

The Village of Mount Prospect has two non-major enterprise funds. One is the Village Parking System Fund and Parking System Revenue Fund. Both of them are related to parking facilities in the Downtown Mount Prospect. The Village Parking System Fund primarily deals with Metra Lots, while Village Parking System Fund deals with other Village owned parking facilities.

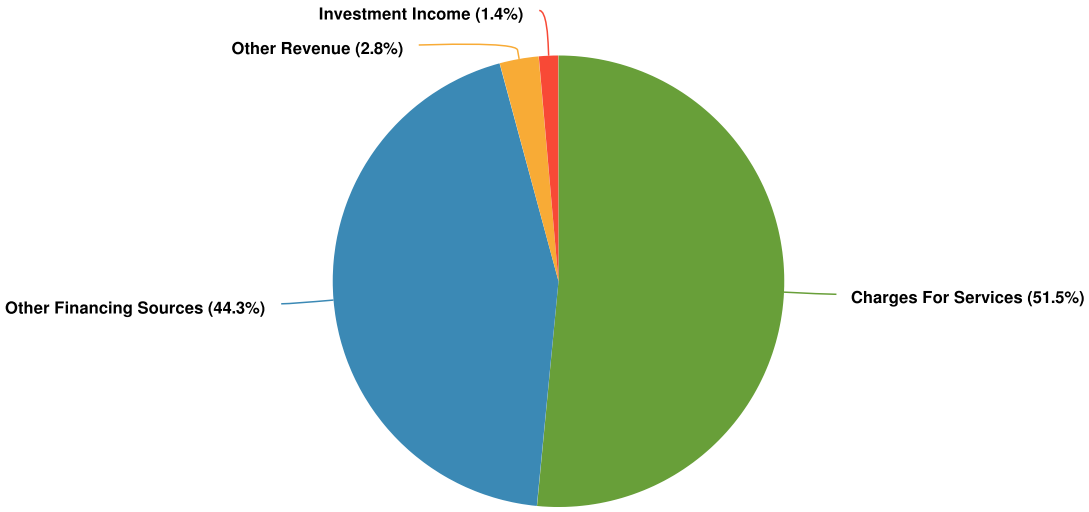
## Revenue by Fund




| Name | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|
| Village Parking System Fund | $22,865 | $41,112 | $204,500 | $220,350 | $198,800 | $204,764 | -2.8% |
| Parking System Revenue Fund | $169,807 | $135,709 | $121,000 | $133,600 | $140,000 | $144,200 | 15.7% |
| Total: | $192,672 | $176,821 | $325,500 | $353,950 | $338,800 | $348,964 | 4.1% |

# Revenues by Source

## Revenues by Source




**Charges for Services:** Parking fees are the main source of revenue for both the funds and they account for 51.5 percent of the total revenues for 2025. Both of these funds are impacted by low demand since the pandemic. The Village Parking System Fund is expected to collect $46,100 in parking fees, while the Parking System Revenue Fund is expected to collect $128,500 in Metra lot parking fees.

**Other Revenue:** A convenience fee of $1,500 for the Village Parking System Fund and $8,000 from the Parking System Revenue Fund is budgeted as other income.

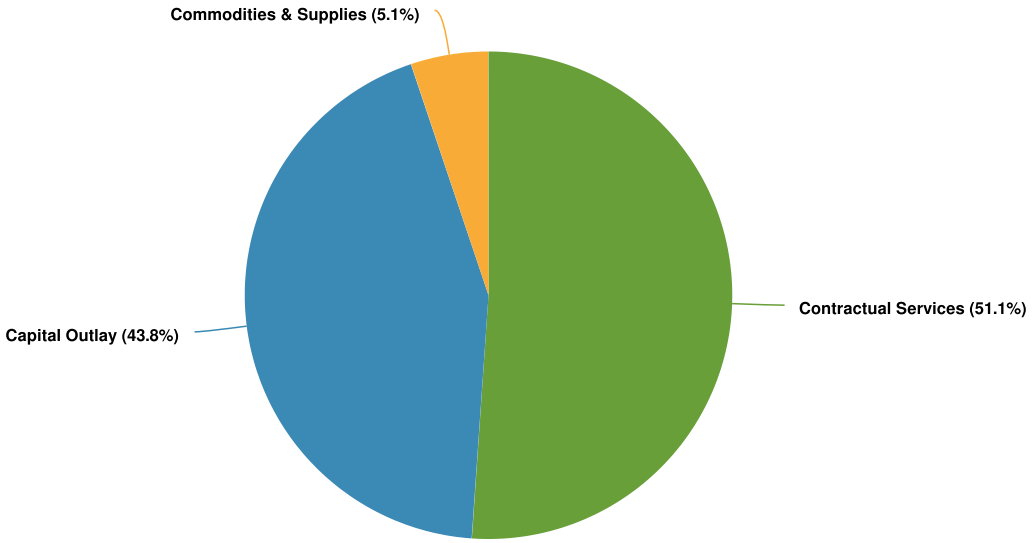
**Investment Income:** A small investment income of $1,200 and $3,500 is budgeted for the Village Parking System Fund and Parking System Revenue Fund, respectively.

**Other Financing Sources**: The Village Parking System Fund will receive an inter-fund transfer totaling $150,000 for a maintenance project during 2025.

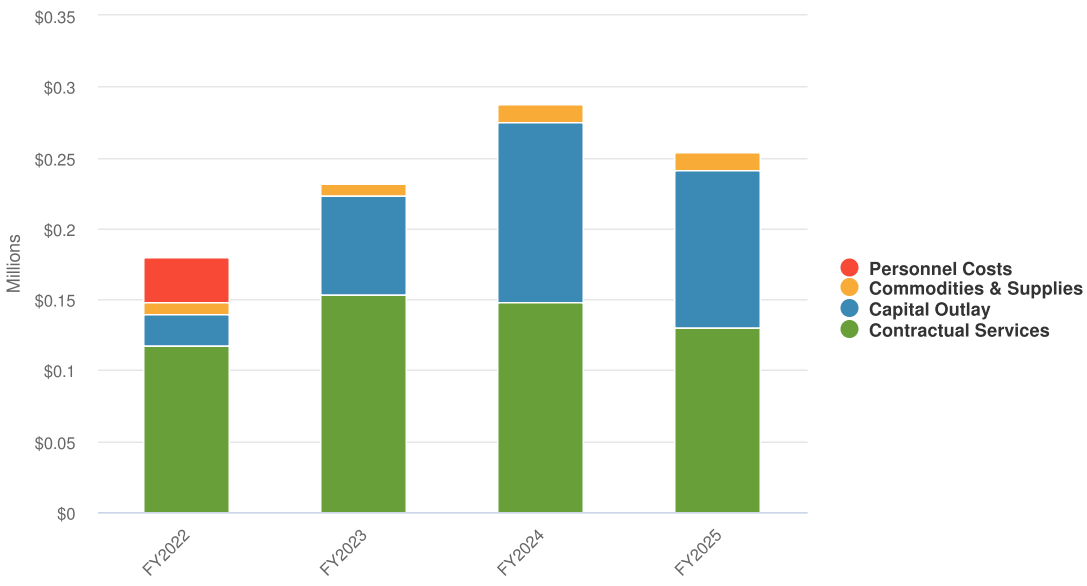
| Name | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|
| Revenue Source | | | | | | | |
| Other Revenue | $3,761 | $7,921 | $4,000 | $9,500 | $9,500 | $9,785 | 137.5% |
| Charges For Services | $111,238 | $157,702 | $144,500 | $160,950 | $174,600 | $179,838 | 20.8% |
| Investment Income | $2,672 | $11,198 | $2,000 | $8,500 | $4,700 | $4,841 | 135% |
| Other Financing Sources | $75,000 | $0 | $175,000 | $175,000 | $150,000 | $154,500 | -14.3% |
| Total Revenue Source: | $192,672 | $176,821 | $325,500 | $353,950 | $338,800 | $348,964 | 4.1% |

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type




## Budgeted and Historical Expenditures by Expense Type




**Operating Costs:** Operating costs include $129,592 in contractual services and $13,039 in various operating supplies. Contractual services include $17,870 in utility payments, $2,643 in insurance charges and $109,079 in various maintenance contracts.

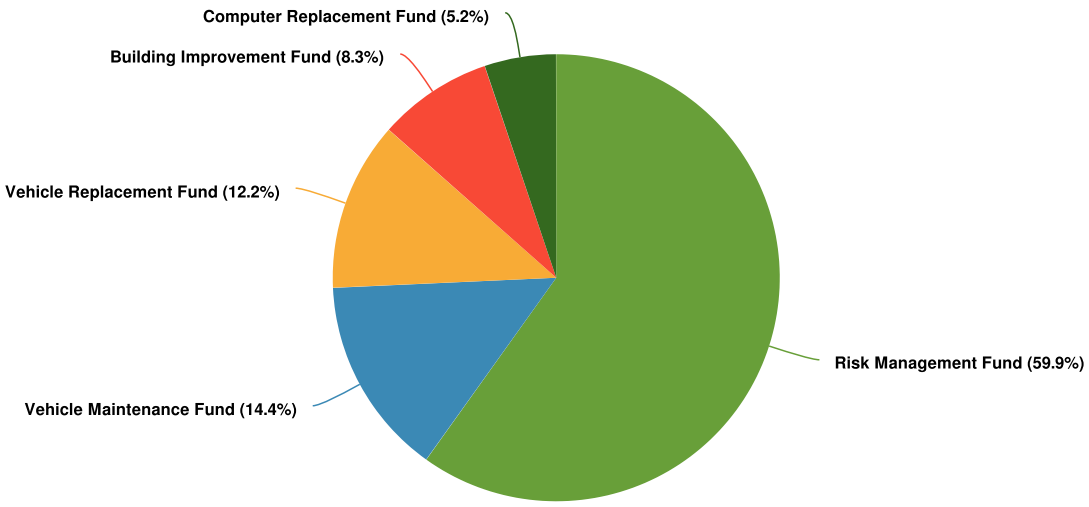
**Capital Outlay:** Capital improvements totaling $111,000 are budgeted for the Village Parking System Fund.

| Name | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|
| Expense Objects | | | | | | | |
| Personnel Costs | $32,429 | $0 | $0 | $0 | $0 | $0 | 0% |
| Contractual Services | $117,877 | $153,648 | $148,434 | $130,464 | $129,592 | $132,907 | -12.7% |
| Capital Outlay | $21,690 | $69,597 | $127,000 | $127,000 | $111,000 | $132,000 | -12.6% |
| Commodities & Supplies | $8,253 | $8,043 | $12,659 | $12,659 | $13,039 | $13,430 | 3% |
| **Total Expense Objects:** | **$180,249** | **$231,288** | **$288,093** | **$270,123** | **$253,631** | **$278,337** | **-12%** |

# Internal Service Funds

Internal Service Funds are funds used to track goods and services on a cost reimbursement basis. An internal service fund incurs expenses on behalf of various departments and collects charges from these departments to fund the expenditures incurred. The Village of Mount Prospect has five internal service funds. They are the Vehicle Maintenance Fund, Vehicle Replacement Fund, Computer Replacement Fund, Risk Management Fund and the Building Improvement Fund.

## Revenue by Funds




**Vehicle Maintenance Fund**

The Vehicle Maintenance Fund maintains the fleet of the Village and charges the cost of operations to the departments as internal service charges. The total revenue for the fund is $2,766,148, of which $2,727,148 is internal service charges to be collected from various departments and the remaining $39,000 is budgeted for interest income.

**Vehicle Replacement Fund**

The Vehicle Replacement Fund provides a sinking fund mechanism for the replacement of the Village's fleet and heavy equipment. Based on the estimated life and replacement costs, lease payments are set and budgeted in the operating budget of various departments. These payments are transferred each month from departments to the Vehicle Replacement Fund as internal service charges/lease payments. This mechanism allows the Village to buy vehicles and equipment at the end of the vehicle's useful life. The 2025 budget includes $2,023,030 in lease payments. The collected payments are also actively invested based on a cashflow projection. Investment income of $300,000 is budgeted for the year 2025, while other revenues totaling $25,000 is expected for 2025. All these revenue sources are expected to generate $2,348,030 in total revenue for 2025.

**Computer Replacement Fund**

The fund is setup with the same concept as the Vehicle Replacement Fund. The fund provides a funding mechanism for computer equipment and infrastructure. An internal service charge of $211,500 will be collected in computer lease payments and will be utilized in upgrading end user computers, laptops and also various infrastructure upgrades including network switches and servers. Besides that, the fund will now collect technology replacement charges totaling $783,943 and will provide support to replace critical technology for the Village including various paramedic equipment and body-worn police cameras. Both the programs, collectively, will generate $995,443 for the Computer Replacement Fund.

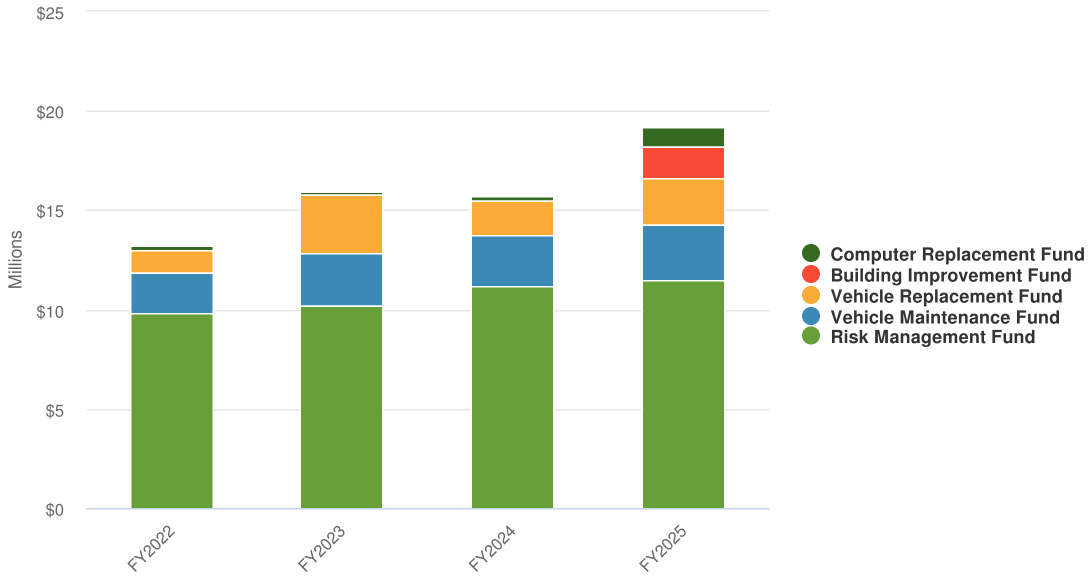
**Risk Management Fund**

The Risk Management Fund accounts for all the insurance and risk management aspects of the Village's operation. It accounts for employee health insurance, property insurance, general liability and worker's compensation claims and other risk management related items. The total 2025 revenue budget for the Risk Management Fund is $11,494,189. The fund is set to collect $8,601,189 in various internal service charges, for liability insurance, worker's compensation and medical insurance programs. The amount includes $1,250,000 to be collected from the Mount Prospect Library for their health insurance charges. The fund is also budgeted to collect $1,990,500 in employees and retiree contributions under other income. Investment income of $12,500 is budgeted for the year 2025. The Fund will also have a one-time reimbursement of $540,000 from the Intergovermental Personnel Benefit Coop for the employee workout facility buildout at Village Hall.

**Building Improvement Fund**

This new fund will collect internal service charges from various departments and provide funding for known major facility improvement projects. The fund is set to collect $898,925 from the Police Department, $241,250 from the Fire Department, and $450,000 from the Public Works Department in building improvement fund charges. The total $1,590,175 in collection will be earmarked for various CIP projects.

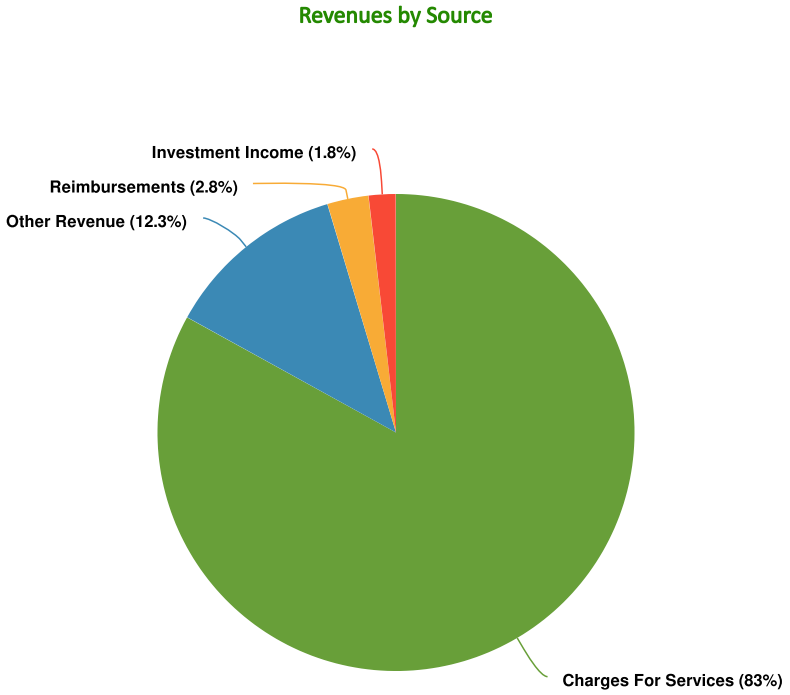
## Budgeted and Historical Revenue by Funds




| Name | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|
| Vehicle Maintenance Fund | $2,041,947 | $2,615,303 | $2,603,273 | $2,653,273 | $2,766,148 | $2,835,022 | 6.3% |
| Vehicle Replacement Fund | $1,128,468 | $2,937,899 | $1,742,870 | $2,070,370 | $2,348,030 | $2,357,780 | 34.7% |
| Computer Replacement Fund | $212,407 | $164,651 | $229,000 | $229,000 | $995,443 | $1,000,443 | 334.7% |
| Risk Management Fund | $9,833,640 | $10,196,500 | $11,152,729 | $11,519,943 | $11,494,189 | $11,817,660 | 3.1% |
| Building Improvement Fund | $0 | $0 | $0 | $0 | $1,590,175 | $1,590,175 | N/A |
| Total: | $13,216,462 | $15,914,353 | $15,727,872 | $16,472,586 | $19,193,985 | $19,601,080 | 22% |

# Revenues by Source

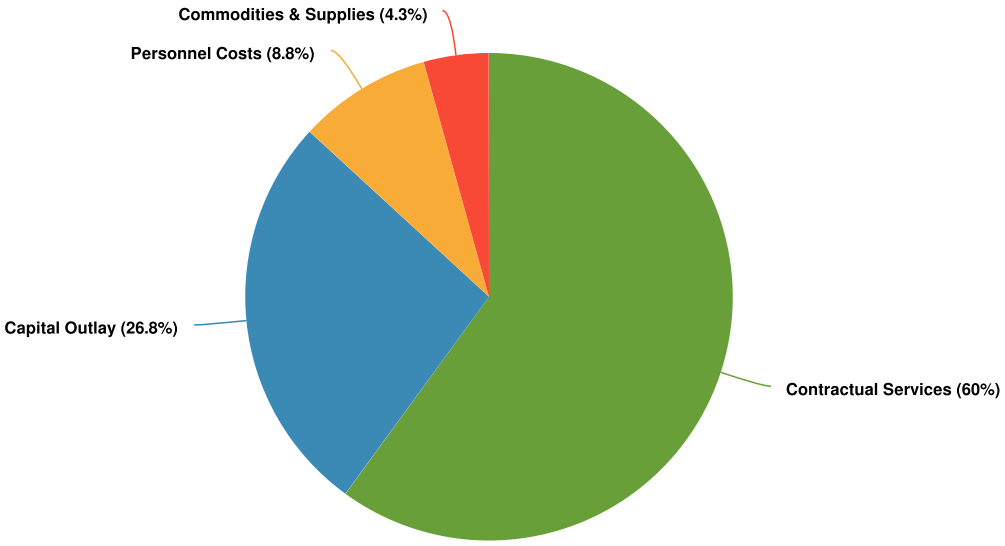
The chart and table below provide details for the revenue sources for all four internal service funds.




| Name | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|
| Revenue Source | | | | | | | |
| Other Revenue | $1,663,459 | $1,899,720 | $2,290,286 | $2,307,000 | $2,365,500 | $2,431,315 | 3.3% |
| Charges For Services | $11,725,243 | $13,313,128 | $13,310,586 | $13,310,586 | $15,936,985 | $16,267,720 | 19.7% |
| Fines & Forfeits | $81 | $0 | $0 | $0 | $0 | $0 | 0% |
| Investment Income | -$266,006 | $601,643 | $127,000 | $455,000 | $351,500 | $362,045 | 176.8% |
| Reimbursements | $41,180 | $62,729 | $0 | $400,000 | $540,000 | $540,000 | N/A |
| Other Financing Sources | $52,506 | $37,134 | $0 | $0 | $0 | $0 | 0% |
| Total Revenue Source: | $13,216,462 | $15,914,353 | $15,727,872 | $16,472,586 | $19,193,985 | $19,601,080 | 22% |

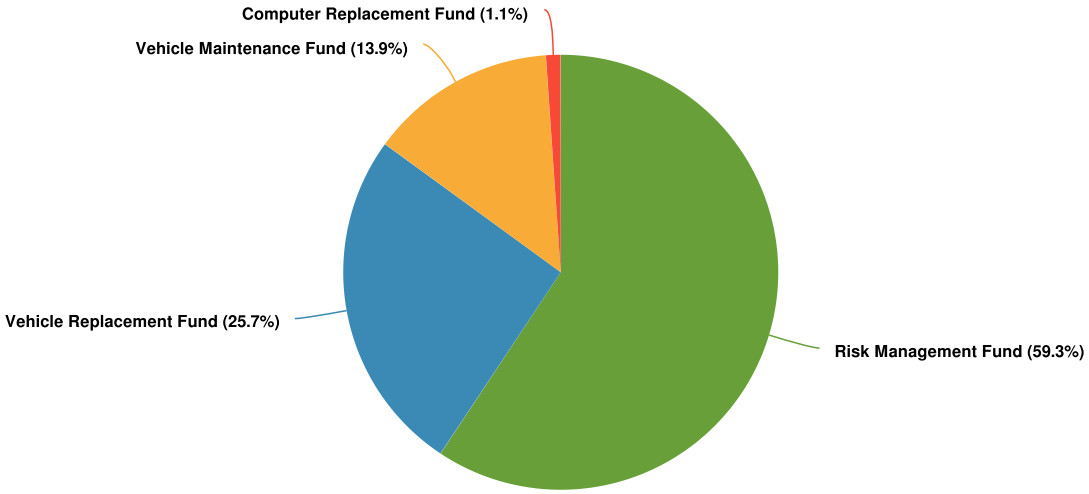
# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type




| Name | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|
| Expense Objects | | | | | | | |
| Personnel Costs | $1,409,623 | $1,395,289 | $1,604,270 | $1,520,479 | $1,710,048 | $1,753,494 | 6.6% |
| Contractual Services | $9,950,265 | $10,566,851 | $10,931,262 | $11,294,815 | $11,630,755 | $11,920,208 | 6.4% |
| Capital Outlay | $409,361 | $200,785 | $6,458,876 | $4,425,290 | $5,195,860 | $1,816,931 | -19.6% |
| Commodities & Supplies | $770,394 | $756,091 | $828,684 | $775,184 | $837,418 | $861,413 | 1.1% |
| Other Expenditures | $1,226,485 | $1,294,500 | $0 | $0 | $0 | $0 | 0% |
| Total Expense Objects: | $13,766,128 | $14,213,515 | $19,823,092 | $18,015,768 | $19,374,081 | $16,352,046 | -2.3% |

# Expenditures by Funds




**Vehicle Maintenance Fund**

The Vehicle Maintenance Department has ten full-time, two part-time and a few seasonal employees. The total personnel budget for 2025 is $1,710,048. $799,918 is in 2025 for various commodities and vehicle maintenance supplies. The commodities & supplies include $500,000 for fuel and $299,918 in vehicle maintenance supplies and other items. $174,822 is budgeted for various contractual services. The contractual services include $108,036 in equipment maintenance, $20,023 in cloud-based software, and $11,802 is budgeted for various maintenance items. The total 2025 expenditure budget for the Vehicle Maintenance Fund is $2,688,148.

**Vehicle Replacement Fund**

Vehicle Replacement Fund expenditures include vehicles and equipment purchases as identified in the Community Investment Plan. $4,981,000 is planned for vehicle and equipment replacement for the year 2025. It includes $2,265,000 in vehicle replacement for Public Works, $1,920,000 in vehicle replacement for the Fire Department and $695,000 in Police vehicle replacement. The Vehicle Replacement Fund budget for the year 2025 is higher than usual due to wide-spread supply chain issues. Many of the vehicles from the 2023 and 2024 replacement schedule will finally be replaced in 2025.

**Computer Replacement Fund**

The 2025 budget for the Computer Replacement Fund includes new computer and infrastructure upgrades totaling $211,500.

**Risk Management Fund**

The Risk Management fund expenditures include $11.5 million in contractual services and $37,500 in commodities and supplies. The contractual services include $8,971,115 for medical, dental and life insurance premiums. The budget also includes $1,000,000 in annual insurance contribution to IRMA (Intergovernmental Risk Management Agency). The contractual service budget also includes $400,000 for worker's compensation claims, $250,000 for the general liability claims. The remaining amount of $834,818 is budgeted for other professional services, insurance premiums and unemployment claims.

**Building Improvement Fund**

This newly created fund does not have any budgeted expenditures for the year 2025. However, the fund will provide funding support for major capital projects in the coming years.

| Name | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|
| Vehicle Maintenance Fund | | | | | | | |
| Personnel Costs | $1,409,623 | $1,395,289 | $1,604,270 | $1,520,479 | $1,710,048 | $1,753,494 | 6.6% |
| Contractual Services | $123,714 | $131,951 | $199,435 | $204,103 | $174,822 | $173,844 | -12.3% |
| Capital Outlay | $1,484 | $2,111 | $27,910 | $3,290 | $3,360 | $3,431 | -88% |
| Commodities & Supplies | $756,780 | $739,441 | $791,184 | $741,184 | $799,918 | $823,913 | 1.1% |
| Total Vehicle Maintenance Fund: | $2,291,601 | $2,268,791 | $2,622,799 | $2,469,056 | $2,688,148 | $2,754,682 | 2.5% |
| | | | | | | | |
| Vehicle Replacement Fund | | | | | | | |
| Capital Outlay | $273,233 | $54,789 | $5,851,966 | $4,193,000 | $4,981,000 | $1,597,000 | -14.9% |
| Other Expenditures | $1,212,538 | $1,283,985 | $0 | $0 | $0 | $0 | 0% |
| Total Vehicle Replacement Fund: | $1,485,771 | $1,338,775 | $5,851,966 | $4,193,000 | $4,981,000 | $1,597,000 | -14.9% |
| | | | | | | | |
| Computer Replacement Fund | | | | | | | |
| Capital Outlay | $134,644 | $143,885 | $229,000 | $229,000 | $211,500 | $216,500 | -7.6% |
| Other Expenditures | $13,946 | $10,515 | $0 | $0 | $0 | $0 | 0% |
| Total Computer Replacement Fund: | $148,591 | $154,400 | $229,000 | $229,000 | $211,500 | $216,500 | -7.6% |
| | | | | | | | |
| Risk Management Fund | | | | | | | |
| Contractual Services | $9,826,551 | $10,434,900 | $10,731,827 | $11,090,712 | $11,455,933 | $11,746,364 | 6.7% |
| Capital Outlay | $0 | $0 | $350,000 | $0 | $0 | $0 | -100% |
| Commodities & Supplies | $13,613 | $16,650 | $37,500 | $34,000 | $37,500 | $37,500 | 0% |
| Total Risk Management Fund: | $9,840,164 | $10,451,550 | $11,119,327 | $11,124,712 | $11,493,433 | $11,783,864 | 3.4% |
| Total: | $13,766,128 | $14,213,515 | $19,823,092 | $18,015,768 | $19,374,081 | $16,352,046 | -2.3% |

# MATRIX OF DEPARTMENT/FUND RELATIONSHIP - BY FUND TYPE

Many Village departments are responsible for managing budgets in various funds. The budgets of certain Village Funds are shared by multiple departments. This matrix presents the relationship between the functional units (department/division) and the funds by fund type.

| REVENUES BY TYPE | General Fund | Debt Service Fund | Capital Funds | Special Rev Funds | Enterprise Funds | Internal Serv Funds | Total 2025 Budget |
|---|---|---|---|---|---|---|---|
| Property Taxes | 17,781,260 | 221,367 | - | 6,811,000 | - | - | **24,813,627** |
| Other Taxes | 13,702,200 | - | 732,250 | 1,119,900 | - | - | **15,554,350** |
| Licenses, Permits & Fees | 1,911,500 | - | - | - | 500 | - | **1,912,000** |
| Intergovernmental Revenue | 41,833,082 | 1,178,480 | 7,596,392 | 3,715,000 | 535,000 | - | **54,857,954** |
| Charges For Services | 4,154,046 | - | 10,000 | 5,275,800 | 21,965,470 | 15,936,985 | **47,342,301** |
| Fines & Forfeits | 353,500 | - | - | 80,000 | 175,000 | - | **608,500** |
| Investment Income | 2,112,000 | 26,250 | 439,050 | 575,200 | 429,700 | 351,500 | **3,933,700** |
| Reimbursements | 378,500 | - | 5,000 | 163,000 | - | 540,000 | **1,086,500** |
| Other Revenue | 428,300 | - | 22,500 | 174,700 | 94,500 | 2,365,500 | **3,085,500** |
| Other Financing Sources | 1,000,000 | 3,099,433 | 1,500,000 | 2,000,000 | 150,000 | - | **7,749,433** |
| Total Revenues | 83,654,388 | 4,525,530 | 10,305,192 | 19,914,600 | 23,350,170 | 19,193,985 | **160,943,865** |
| | | | | | | | |
| **EXPENDITURES** | | | | | | | |
| **Operating** | | | | | | | |
| Public Representation | 618,518 | - | - | - | - | - | **618,518** |
| Village Administration | 5,783,911 | - | - | - | - | - | **5,783,911** |
| Finance Department | 1,907,525 | - | - | 16,000 | 503,547 | - | **2,427,072** |
| Community Development | 3,227,006 | | - | 283,285 | - | - | **3,510,291** |
| Human Services Department | 1,583,765 | - | - | - | - | - | **1,583,765** |
| Police Department | 25,935,846 | - | - | 1,006,500 | - | - | **26,942,346** |
| Fire Department | 22,848,237 | - | - | 1,151,000 | - | - | **23,999,237** |
| Public Works Department | 12,148,910 | - | 274,709 | 5,295,967 | 15,001,418 | | **32,721,004** |
| **Non-Operating** | | | | | | | |
| Community Investment Program | 2,851,237 | - | 10,312,185 | 5,113,400 | 9,971,000 | 5,192,500 | **33,440,322** |
| Debt | - | 4,524,180 | - | 1,347,738 | 1,840,206 | - | **7,712,124** |
| Internal Service Funds | - | - | - | - | - | 14,181,581 | **14,181,581** |
| Business District Fund | - | - | - | 2,027,500 | - | - | **2,027,500** |
| TIF Districts | - | - | - | 2,740,000 | - | - | **2,740,000** |
| Interfund Transfers | 6,749,433 | - | - | 1,000,000 | - | - | **7,749,433** |
| Total Expenditures | 83,654,388 | 4,524,180 | 10,586,894 | 19,981,390 | 27,316,171 | 19,374,081 | **165,437,104** |
| | | | | | | | |
| Excess(Deficiency) of Revenues & Other Sources Over Expenditures | **-** | **1,350** | **(281,702)** | **(66,790)** | **(3,966,001)** | **(180,096)** | **(4,493,239)** |

# MATRIX OF DEPARTMENT/FUND RELATIONSHIP - MAJOR & NON-MAJOR FUNDS

Many Village departments are responsible for managing budgets in various funds. The budgets of certain Village Funds are shared by multiple departments. This matrix presents the relationship between the functional units (department/division) and the major and non-major funds.

| | Major Funds | | Non-Major Funds in | Total 2025 |
|---|---|---|---|---|
| **REVENUES BY TYPE** | **General** | **Water & Sewer** | **Aggregate** | **Budget** |
| Property Taxes | 17,781,260 | - | 7,032,367 | **24,813,627** |
| Other Taxes | 13,702,200 | - | 1,852,150 | **15,554,350** |
| Licenses, Permits & Fees | 1,911,500 | 500 | - | **1,912,000** |
| Intergovernmental Revenue | 41,833,082 | 535,000 | 12,489,872 | **54,857,954** |
| Charges For Services | 4,154,046 | 21,965,470 | 21,222,785 | **47,342,301** |
| Fines & Forfeits | 353,500 | 175,000 | 80,000 | **608,500** |
| Investment Income | 2,112,000 | 429,700 | 1,392,000 | **3,933,700** |
| Reimbursements | 378,500 | - | 708,000 | **1,086,500** |
| Other Revenue | 428,300 | 94,500 | 2,562,700 | **3,085,500** |
| Other Financing Sources | 1,000,000 | 150,000 | 6,599,433 | **7,749,433** |
| Total Revenues | 83,654,388 | 23,350,170 | 53,939,307 | **160,943,865** |
| | | | | |
| **EXPENDITURES** | | | | |
| **Operating** | | | | |
| Public Representation | 618,518 | - | - | **618,518** |
| Village Administration | 5,783,911 | - | - | **5,783,911** |
| Finance Department | 1,907,525 | 503,547 | 16,000 | **2,427,072** |
| Community Development | 3,227,006 | - | 283,285 | **3,510,291** |
| Human Services Department | 1,583,765 | - | - | **1,583,765** |
| Police Department | 25,935,846 | - | 1,006,500 | **26,942,346** |
| Fire Department | 22,848,237 | - | 1,151,000 | **23,999,237** |
| Public Works Department | 12,148,910 | 15,001,418 | 5,570,676 | **32,721,004** |
| **Non-Operating** | - | - | - | **-** |
| Community Investment Program | 2,851,237 | 9,971,000 | 20,618,085 | **33,440,322** |
| Debt | - | 1,840,206 | 5,871,918 | **7,712,124** |
| Internal Service Funds | - | - | 14,181,581 | **14,181,581** |
| Business District Fund | - | - | 2,027,500 | **2,027,500** |
| Prospect/Main TIF District | - | - | 2,740,000 | **2,740,000** |
| Interfund Transfers | 6,749,433 | - | 1,000,000 | **7,749,433** |
| Total Expenditures | 83,654,388 | 27,316,171 | 54,466,545 | **165,437,104** |
| | | | | |
| Excess (Deficiency) of Revenues & Other Sources Over Expenditures | **-** | **(3,966,001)** | **(527,238)** | **(4,493,239)** |

# Fund Summaries

## FUND SUMMARY REQUIREMENTS

Illinois Statutes and Generally Accepted Accounting Principles require a municipality to account for revenues and expenditures on a "fund" basis. A fund is a separate accounting entity which is organized into a set of self-balancing accounts and is established to accomplish a specific purpose. Funds may be required by state statute, Village ordinance, or by the Government Accounting Standards Board (GASB). For example, Illinois Statutes require Motor Fuel Tax monies to be accounted for in the Motor Fuel Tax Fund, and the GASB has established specific fund types and fund groups to ensure consistency of reporting by municipalities. The Village's fund structure conforms to these legal and accounting requirements.

To satisfy the legal and accounting requirements that revenues and expenditures are accounted for on a "fund" basis, budget line-item amounts are aggregated by the fund and presented in two summaries: Revenues by Fund, and Expenditures by Fund. These schedules show actual amounts for 2022 and 2023, budget and estimated amounts for 2024, budget amounts for 2025 and forecast amounts for 2026. Following the summary schedules are schedules for the General Fund, Water and Sewer Fund, Debt Service Fund, Capital Project Funds (combined), Special Revenue Funds (combined), non-major Enterprise Funds (combined), and Internal Service Funds (Combined).

The Fund Summaries section provides details regarding the total revenue and expenditure for the Village. It also provides summarized details of revenue and expenditures for the major funds. The non-major funds provide the same level of details, but in a combined format. There are also separate sections providing Revenue Summaries and Expenditure Summaries. The Expenditure Summaries reflect the operating expenditure details by department. The non-operating expenditures include the Business District Fund, Prospect and Main TIF Fund, South Mount Prospect TIF Fund, Internal Service Funds, Interfund Transfers, Capital Investment Items and Debt Service details. The matrix at the end of the Fund Summaries section serves as a bridge between the two ways of viewing the budget by presenting the relationship between the functional units (department/division) and the funds.

There is a separate section for the Capital Improvements or Community Investment Plan items, which reflects each project in detail. The Debt Service Section provides summarized details for each outstanding bond issuance for the Government-wide debt and charts.

# Analysis of Changes in Fund Equity

For 2025, the Village revenues and other financing sources are expected to come in at $160,943,865 and total expenditures are budgeted at $165,437,104. The net result is a projected decrease in fund balance or retained earnings of $4,493,239.

The 2025 Budget for the **General Fund** totals $83,654,388. This is a balanced budget where the annual General Fund revenues are sufficient to cover the annual General Fund expenditures for the year. The revenue budget includes $82,654,388 in operating revenues and $1.0 million in transfers to be received from the Elk Grove Rural Fire SSA Fund. The expenditure budget includes operating expenditures totaling $74,053,718, community investment plan items totaling $2,851,237, and interfund transfers totaling $6,749,433. These transfers are going to fund debt service abatements totaling $3.1 million, pension abatements totaling $2.0 million, as well as $1.6 million in various capital projects throughout the Village.

General Fund unassigned reserves are estimated to be $41,925,456 at December 31, 2024, a fund balance of 50 percent. Due to a balanced 2025 budget, the General Fund reserves balance is expected to be the same at December 31, 2025, i.e. $41.9 million. The Fund Balance Policy recommends maintaining the General Fund Reserves between 30 and 50 percent of next year's annual expenditures and the expected fund balance amount will be at 47 percent, and it is compliant to the Fund Balance Policy.

**Debt Service** Fund reserves are estimated to be $1,387,472 on December 31, 2024. The Debt Service Fund will have a marginal surplus of $1,350 for the year 2025. The budgeted revenues are sufficient to cover the annual expenditures for the year. Payments are based on the set repayment schedule for the various debt service issues. Reserves are again expected to be at $1,388,822 as of December 31, 2025, and the amount is above the recommended fund balance of $906,802.

**Capital Projects Fund** reserves are estimated to total $17,918,971 at December 31, 2024. Balances in the Capital Projects Funds are made up of reserves in the Capital Improvement, Street Improvement and Flood Control Construction Funds. The Capital Project Funds are expected to have a deficit of $281,702 for the year 2025 and with that the Capital Project Funds are expected to have a combined fund balance of $17,637,269. The fund balance policy calls for reserve levels of 25% to 50% of the five-year average total expenditures with a maximum fund balance level of $1 million. With that, the recommended fund balance for the Capital Project Funds is $3,000,000 and the estimated fund balance for all three funds combined is well above that.

**Special Revenue Fund** reserves are estimated to total $30,598,611 at December 31, 2024. Expenses in Special Revenue funds are expected to exceed revenues in 2025 by $66,790. Special Revenue Project Fund reserves are expected to be at $30,531,821 on December 31, 2025. There are many special revenue funds without a target or a minimum fund balance requirement. These funds are the Community Development Block Grant Fund, the DUI Fund, the Asset Seizuere Fund, the Business District Fund, and the Economic Emergency Fund. All other funds are recommended to have a fund balance between 10 percent to 25 percent. All the special revenue funds (except mentioned above) are in compliance with the fund balance policy.

Unrestricted Net Assets for all **Water and Sewer Fund** are projected to be $12,596,070 at the end of 2024. The 2025 budget for the Water and Sewer Fund is expected to have a deficit of $4,051,170, mainly due to various capital projects funded from the reserves and revenues from prior years. The recommended fund balance for the Water and Sewer Fund is $6,897,467, while the estimated fund balance is $8,544,900. The fund will have a planned bond issuance beyond 2026, to support various water and sewer infrastructure projects. The other non-major enterprise funds are expected to have a surplus of $85,169 in FY 2025 and will have an estimated fund balance of $660,424 at December 31, 2025.

Unrestricted Net Assets for the **Internal Service Funds** is projected to be $25,360,593 at the end of 2024. The 2025 budget reflects a net deficit of $180,096. The Vehicle Replacement Fund is expected to reflect a deficit of $2.6 million, while the Building Improvement Fund will have a surplus of $1.6 million, and the Computer Replacement Fund will have a surplus of $783,943. The deficit for the Vehicle Replacement Fund is mainly attributable to the timing issues with the purchase of new vehicles from the Vehicle Replacement Fund. Due to supply chain issues in 2023 and 2024, many vehicle purchases have been pushed to 2025, which has resulted in a surplus for the prior years and a deficit in 2025. The fund balance for the Internal Service Funds is projected at $25,180,497 on December 31, 2025. Each of the internal service funds has different fund balance requirements. The Computer Replacement Fund, Vehicle Replacement Fund, and the Building Improvement Fund, carry enough fund balance to meet their future replacement obligations. The Vehicle Maintenance Fund is required to have a fund balance between 10 and 25 percent of the annual expenditures and the estimated fund balance on December 31, 2025, is $900,085, which equates to 33 percent of the annual expenditures. The Risk Management Fund is recommended to have a fund balance of 33 percent of the annual retention level for all claims (including medical insurance premiums). The Risk Management Fund reserves are estimated to be at $4,771,510 on December 31, 2024, which equates to be around 40 percent of the annual expenditures.

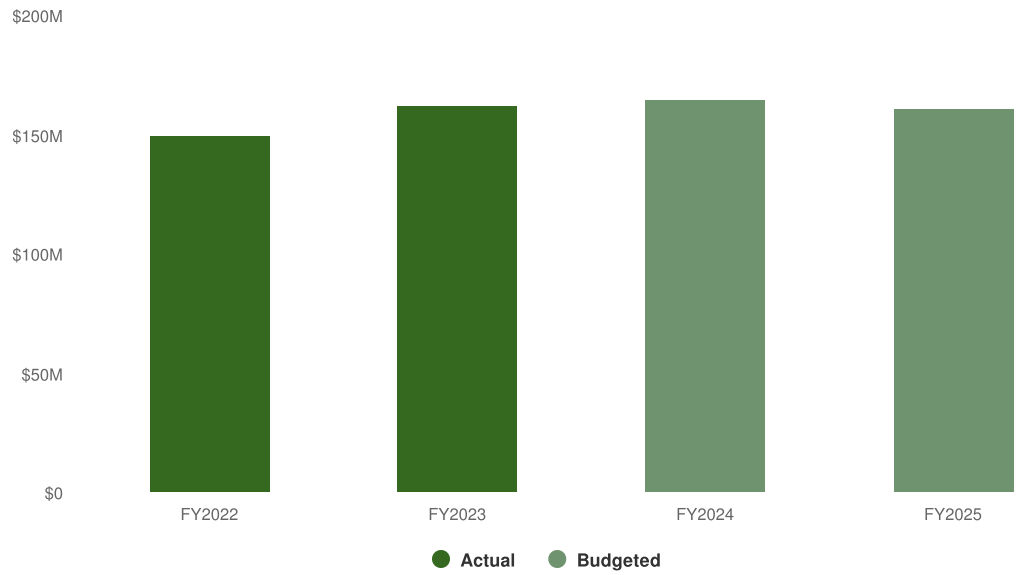
# REVENUE SUMMARIES

## Revenue Summary

**$160,943,865** -$3,999,644

(-2.42% vs. prior year)

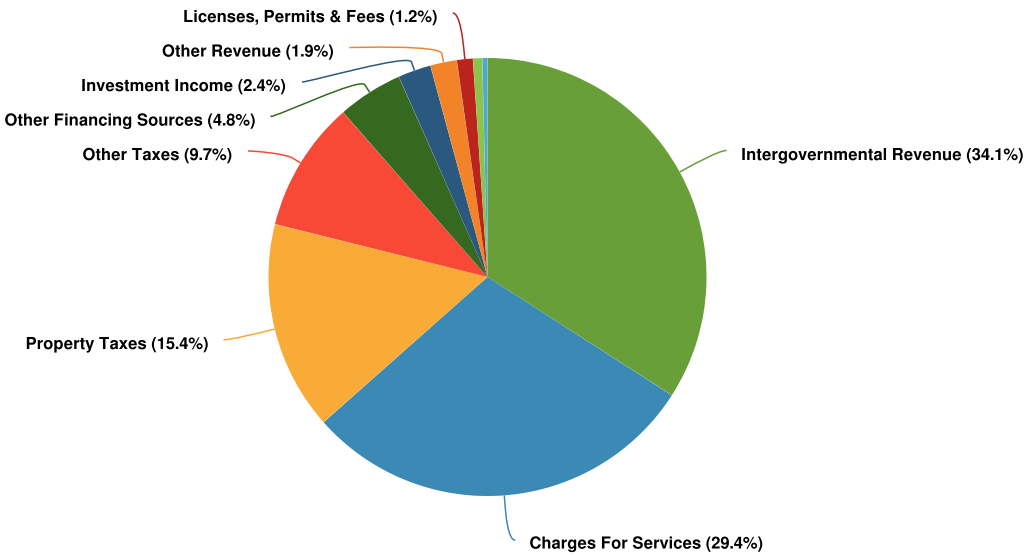
Revenue Summary and Historical Budget vs. Actual



# Revenues by Source

These graphs provide an overview of the total Village of Mount Prospect budget for January 1, 2025 through December 31, 2025 by type of revenue. More detailed schedules are included throughout the Fund Summaries section. The total revenue budget for the Village for the year 2025 is $160,943,865.

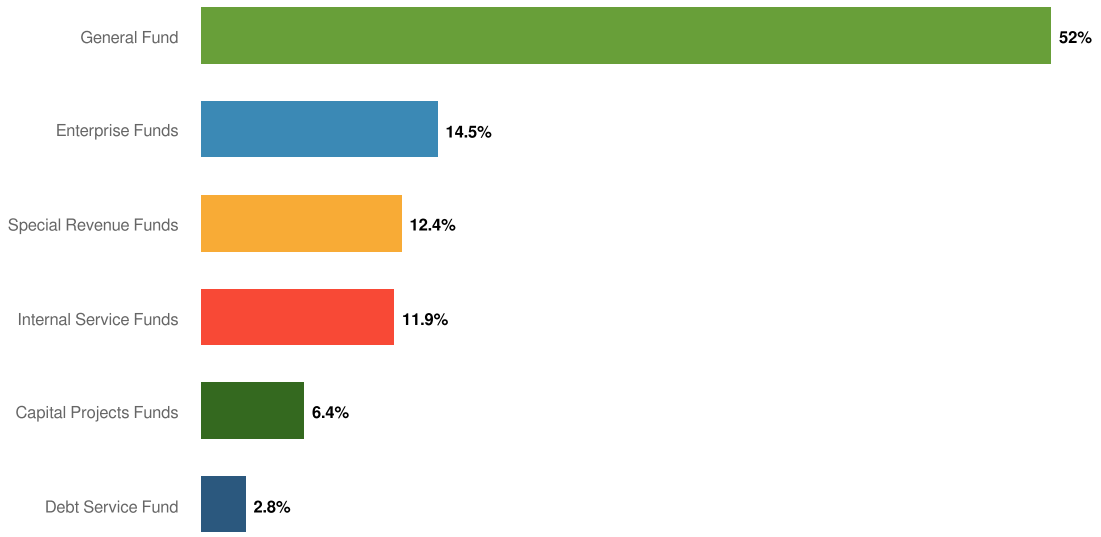
## Revenue by Source




| Name | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|
| Revenue Source | | | | | | | |
| Property Taxes | $20,412,679 | $25,928,456 | $22,022,359 | $24,755,259 | $24,813,627 | $25,330,027 | 12.7% |
| Other Taxes | $16,009,745 | $15,017,323 | $14,689,000 | $15,447,500 | $15,554,350 | $16,020,980 | 5.9% |
| Licenses, Permits & Fees | $3,160,526 | $2,100,734 | $2,037,000 | $1,865,500 | $1,912,000 | $1,969,360 | -6.1% |
| Intergovernmental Revenue | $51,345,778 | $52,904,534 | $57,179,236 | $64,225,526 | $54,857,954 | $69,856,439 | -4.1% |
| Other Revenue | $2,222,423 | $2,665,479 | $2,894,944 | $3,995,750 | $3,133,000 | $3,227,378 | 8.2% |
| Charges For Services | $39,021,842 | $42,278,581 | $42,215,770 | $42,367,751 | $47,294,801 | $48,483,393 | 12% |
| Fines & Forfeits | $918,983 | $572,018 | $470,955 | $603,000 | $608,500 | $626,725 | 29.2% |
| Investment Income | $933,725 | $5,612,876 | $1,818,245 | $5,606,500 | $3,933,700 | $4,051,709 | 116.3% |
| Reimbursements | $510,970 | $783,280 | $337,000 | $802,000 | $1,086,500 | $1,102,895 | 222.4% |
| Other Financing Sources | $14,952,283 | $14,317,914 | $21,279,000 | $24,979,000 | $7,749,433 | $14,307,177 | -63.6% |
| Total Revenue Source: | $149,488,954 | $162,181,195 | $164,943,509 | $184,647,786 | $160,943,865 | $184,976,083 | -2.4% |

# Revenue by Fund

## 2025 Revenue by Fund




| Name | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|
| General Fund | | | | | | | |
| Property Taxes | $16,286,924 | $18,253,377 | $17,977,334 | $18,143,334 | $17,781,260 | $18,314,697 | -1.1% |
| Other Taxes | $8,694,817 | $13,165,756 | $12,922,000 | $13,605,000 | $13,702,200 | $14,113,266 | 6% |
| Licenses, Permits & Fees | $1,839,934 | $2,100,464 | $2,036,000 | $1,865,000 | $1,911,500 | $1,968,845 | -6.1% |
| Intergovernmental Revenue | $43,994,192 | $41,985,712 | $43,574,002 | $48,969,479 | $41,833,082 | $43,178,855 | -4% |
| Other Revenue | $292,457 | $426,043 | $292,600 | $480,050 | $475,800 | $495,612 | 62.6% |
| Charges For Services | $3,590,652 | $3,314,836 | $3,027,617 | $3,392,400 | $4,106,546 | $4,146,865 | 35.6% |
| Fines & Forfeits | $320,131 | $343,911 | $285,200 | $340,500 | $353,500 | $364,105 | 23.9% |
| Investment Income | $606,035 | $2,741,437 | $1,193,000 | $2,816,000 | $2,112,000 | $2,175,360 | 77% |
| Reimbursements | $217,199 | $277,216 | $112,000 | $275,000 | $378,500 | $389,855 | 237.9% |
| Other Financing Sources | $0 | $0 | $0 | $0 | $1,000,000 | $1,030,000 | N/A |
| Total General Fund: | $75,842,340 | $82,608,753 | $81,419,753 | $89,886,763 | $83,654,388 | $86,177,460 | 2.7% |
| | | | | | | | |
| Debt Service Fund | | | | | | | |
| Property Taxes | $2,828,686 | $2,208,250 | $1,234,925 | $1,234,925 | $221,367 | $0 | -82.1% |
| Other Taxes | $922,000 | $0 | $0 | $0 | $0 | $0 | 0% |
| Intergovernmental Revenue | $1,816,903 | $1,217,169 | $1,117,240 | $1,177,240 | $1,178,480 | $1,213,834 | 5.5% |
| Investment Income | $27,804 | $78,219 | $9,125 | $35,000 | $26,250 | $27,037 | 187.7% |
| Other Financing Sources | $8,393,401 | $1,236,599 | $2,171,000 | $2,171,000 | $3,099,433 | $3,277,677 | 42.8% |
| Total Debt Service Fund: | $13,988,794 | $4,740,237 | $4,532,290 | $4,618,165 | $4,525,530 | $4,518,548 | -0.1% |
| | | | | | | | |
| Capital Projects Funds | | | | | | | |
| Capital Improvement Fund | | | | | | | |

| Name | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|
| Other Taxes | $1,837,359 | $0 | $0 | $0 | $0 | $0 | 0% |
| Intergovernmental Revenue | $0 | $2,000,000 | $4,184,625 | $4,184,625 | $3,399,392 | $9,168,250 | -18.8% |
| Investment Income | $53,259 | $304,840 | $95,200 | $280,000 | $210,000 | $216,300 | 120.6% |
| Other Financing Sources | $2,700,000 | $2,000,000 | $2,868,000 | $2,868,000 | $1,500,000 | $3,745,000 | -47.7% |
| Total Capital Improvement Fund: | $4,590,617 | $4,304,840 | $7,147,825 | $7,332,625 | $5,109,392 | $13,129,550 | -28.5% |
| | | | | | | | |
| Street Improvement Construc Fund | | | | | | | |
| Other Taxes | $2,576,692 | $725,594 | $700,000 | $725,000 | $732,250 | $754,217 | 4.6% |
| Licenses, Permits & Fees | $1,320,592 | $270 | $0 | $0 | $0 | $0 | 0% |
| Intergovernmental Revenue | $939,116 | $2,712,505 | $2,200,000 | $4,277,212 | $4,197,000 | $11,918,000 | 90.8% |
| Other Revenue | $16,093 | $24,753 | $50,000 | $22,500 | $22,500 | $23,175 | -55% |
| Investment Income | $41,141 | $175,150 | $63,020 | $195,000 | $146,250 | $150,637 | 132.1% |
| Other Financing Sources | $0 | $1,900,000 | $2,000,000 | $2,000,000 | $0 | $3,300,000 | -100% |
| Total Street Improvement Construc Fund: | $4,893,636 | $5,538,271 | $5,013,020 | $7,219,712 | $5,098,000 | $16,146,029 | 1.7% |
| | | | | | | | |
| Flood Control Construction Fund | | | | | | | |
| Other Taxes | $915,359 | $0 | $0 | $0 | $0 | $0 | 0% |
| Intergovernmental Revenue | $0 | $1,076,344 | $1,905,760 | $1,905,760 | $0 | $0 | -100% |
| Charges For Services | $8,902 | $12,520 | $10,000 | $8,500 | $10,000 | $10,300 | 0% |
| Investment Income | $52,815 | $68,297 | $5,000 | $110,500 | $82,800 | $85,284 | 1,556% |
| Reimbursements | $29,719 | $312,003 | $15,000 | $15,000 | $5,000 | $5,150 | -66.7% |
| Other Financing Sources | $1,000,000 | $1,000,000 | $265,000 | $265,000 | $0 | $800,000 | -100% |
| Total Flood Control Construction Fund: | $2,006,795 | $2,469,164 | $2,200,760 | $2,304,760 | $97,800 | $900,734 | -95.6% |
| Total Capital Projects Funds: | $11,491,048 | $12,312,274 | $14,361,605 | $16,857,097 | $10,305,192 | $30,176,313 | -28.2% |
| | | | | | | | |
| Special Revenue Funds | | | | | | | |
| Refuse Disposal Fund | | | | | | | |
| Other Revenue | $134,915 | $138,271 | $153,058 | $143,200 | $143,200 | $147,496 | -6.4% |
| Charges For Services | $4,820,094 | $4,991,825 | $5,097,325 | $5,075,730 | $5,275,800 | $5,434,074 | 3.5% |
| Fines & Forfeits | $44,619 | $39,448 | $37,183 | $46,000 | $43,000 | $44,290 | 15.6% |
| Investment Income | $7,931 | $37,486 | $15,000 | $42,500 | $31,800 | $32,754 | 112% |
| Reimbursements | $191,669 | $109,660 | $200,000 | $105,000 | $155,000 | $159,650 | -22.5% |
| Total Refuse Disposal Fund: | $5,199,228 | $5,316,690 | $5,502,566 | $5,412,430 | $5,648,800 | $5,818,264 | 2.7% |
| | | | | | | | |
| Motor Fuel Tax Fund | | | | | | | |
| Intergovernmental Revenue | $3,408,913 | $2,473,470 | $2,416,210 | $2,416,210 | $2,420,000 | $2,492,600 | 0.2% |
| Investment Income | $36,048 | $138,752 | $75,000 | $148,300 | $96,400 | $99,292 | 28.5% |
| Reimbursements | $31,203 | $21,673 | $10,000 | $7,000 | $8,000 | $8,240 | -20% |
| Total Motor Fuel Tax Fund: | $3,476,164 | $2,633,894 | $2,501,210 | $2,571,510 | $2,524,400 | $2,600,132 | 0.9% |
| | | | | | | | |

| Name | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|
| CDBG | | | | | | | |
| Intergovernmental Revenue | $418,646 | $399,335 | $446,399 | $295,000 | $295,000 | $303,850 | -33.9% |
| Other Revenue | $49,376 | $89,583 | $50,000 | $32,000 | $30,000 | $30,900 | -40% |
| Total CDBG: | $468,022 | $488,918 | $496,399 | $327,000 | $325,000 | $334,750 | -34.5% |
| | | | | | | | |
| Asset Seizure Fund | | | | | | | |
| Fines & Forfeits | $2,100 | $3,784 | $1,000 | $35,000 | $20,000 | $20,600 | 1,900% |
| Investment Income | $955 | $2,876 | $500 | $2,500 | $1,800 | $1,854 | 260% |
| Total Asset Seizure Fund: | $3,054 | $6,660 | $1,500 | $37,500 | $21,800 | $22,454 | 1,353.3% |
| | | | | | | | |
| Federal Equitable Share Funds | | | | | | | |
| Fines & Forfeits | $413,407 | $20,966 | $5,500 | $18,000 | $16,000 | $16,450 | 190.9% |
| Investment Income | $1,283 | $7,082 | $300 | $6,500 | $5,200 | $5,356 | 1,633.3% |
| Total Federal Equitable Share Funds: | $414,690 | $28,048 | $5,800 | $24,500 | $21,200 | $21,806 | 265.5% |
| | | | | | | | |
| DUI Fine Fund | | | | | | | |
| Fines & Forfeits | $28 | $276 | $3,000 | $1,000 | $1,000 | $1,030 | -66.7% |
| Investment Income | $260 | $2,150 | $100 | $3,000 | $2,250 | $2,317 | 2,150% |
| Total DUI Fine Fund: | $288 | $2,426 | $3,100 | $4,000 | $3,250 | $3,347 | 4.8% |
| | | | | | | | |
| Foreign Fire Tax Board Fund | | | | | | | |
| Other Taxes | $120,484 | $121,120 | $120,000 | $120,000 | $122,400 | $126,072 | 2% |
| Investment Income | $4,402 | $18,662 | $5,000 | $18,700 | $14,000 | $14,420 | 180% |
| Total Foreign Fire Tax Board Fund: | $124,886 | $139,782 | $125,000 | $138,700 | $136,400 | $140,492 | 9.1% |
| | | | | | | | |
| Business District Fund | | | | | | | |
| Other Taxes | $943,034 | $1,004,854 | $947,000 | $997,500 | $997,500 | $1,027,425 | 5.3% |
| Intergovernmental Revenue | $768,007 | $1,040,000 | $800,000 | $1,000,000 | $1,000,000 | $1,030,000 | 25% |
| Investment Income | $7,084 | $18,445 | $3,000 | $40,000 | $30,000 | $30,900 | 900% |
| Total Business District Fund: | $1,718,125 | $2,063,298 | $1,750,000 | $2,037,500 | $2,027,500 | $2,088,325 | 15.9% |
| | | | | | | | |
| Prospect and Main TIF District | | | | | | | |
| Property Taxes | $1,307,969 | $3,428,908 | $2,500,000 | $4,571,000 | $5,011,000 | $5,161,330 | 100.4% |
| Other Revenue | $0 | $23 | $5,000 | $1,500 | $1,500 | $1,545 | -70% |
| Investment Income | $1,703 | $39,269 | $5,000 | $60,000 | $30,000 | $30,900 | 500% |
| Other Financing Sources | $1,990,309 | $0 | $0 | $3,700,000 | $0 | $0 | 0% |
| Total Prospect and Main TIF District: | $3,299,980 | $3,468,200 | $2,510,000 | $8,332,500 | $5,042,500 | $5,193,775 | 100.9% |
| | | | | | | | |
| Rural Special Service Area Fund | | | | | | | |
| Property Taxes | $0 | $0 | $160,000 | $0 | $1,000,000 | $1,030,000 | 525% |
| Total Rural Special Service Area Fund: | $0 | $0 | $160,000 | $0 | $1,000,000 | $1,030,000 | 525% |

| Name | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|
| | | | | | | | |
| SMP TIF Fund | | | | | | | |
| Property Taxes | $0 | $2,039,830 | $150,100 | $806,000 | $800,000 | $824,000 | 433% |
| Total SMP TIF Fund: | $0 | $2,039,830 | $150,100 | $806,000 | $800,000 | $824,000 | 433% |
| | | | | | | | |
| Economic Emergency Fund | | | | | | | |
| Investment Income | $0 | $195,690 | $100,000 | $485,000 | $363,750 | $374,662 | 263.8% |
| Other Financing Sources | $0 | $6,500,000 | $6,500,000 | $6,500,000 | $0 | $0 | -100% |
| Total Economic Emergency Fund: | $0 | $6,695,690 | $6,600,000 | $6,985,000 | $363,750 | $374,662 | -94.5% |
| | | | | | | | |
| Pension Stabilization Fund | | | | | | | |
| Other Financing Sources | $750,000 | $750,000 | $2,000,000 | $2,000,000 | $2,000,000 | $2,000,000 | 0% |
| Total Pension Stabilization Fund: | $750,000 | $750,000 | $2,000,000 | $2,000,000 | $2,000,000 | $2,000,000 | 0% |
| Total Special Revenue Funds: | $15,454,437 | $23,633,436 | $21,805,675 | $28,676,640 | $19,914,600 | $20,452,007 | -8.7% |
| | | | | | | | |
| Enterprise Funds | | | | | | | |
| Water and Sewer Fund | | | | | | | |
| Property Taxes | -$10,899 | -$1,909 | $0 | $0 | $0 | $0 | 0% |
| Licenses, Permits & Fees | $0 | $0 | $1,000 | $500 | $500 | $515 | -50% |
| Intergovernmental Revenue | $0 | $0 | $535,000 | $0 | $535,000 | $551,050 | 0% |
| Other Revenue | $62,361 | $79,166 | $50,000 | $1,000,000 | $85,000 | $87,550 | 70% |
| Charges For Services | $18,765,713 | $20,488,569 | $20,625,742 | $20,419,585 | $21,790,870 | $22,444,596 | 5.6% |
| Fines & Forfeits | $138,618 | $163,634 | $139,072 | $162,500 | $175,000 | $180,250 | 25.8% |
| Investment Income | $356,340 | $1,171,681 | $120,000 | $900,000 | $425,000 | $437,750 | 254.2% |
| Other Financing Sources | -$8,933 | $894,180 | $5,300,000 | $5,300,000 | $0 | $0 | -100% |
| Total Water and Sewer Fund: | $19,303,200 | $22,795,321 | $26,770,814 | $27,782,585 | $23,011,370 | $23,701,711 | -14% |
| | | | | | | | |
| Village Parking System Fund | | | | | | | |
| Other Revenue | $414 | $1,055 | $500 | $1,500 | $1,500 | $1,545 | 200% |
| Charges For Services | $20,824 | $35,666 | $27,500 | $41,850 | $46,100 | $47,483 | 67.6% |
| Investment Income | $1,627 | $4,391 | $1,500 | $2,000 | $1,200 | $1,236 | -20% |
| Other Financing Sources | $0 | $0 | $175,000 | $175,000 | $150,000 | $154,500 | -14.3% |
| Total Village Parking System Fund: | $22,865 | $41,112 | $204,500 | $220,350 | $198,800 | $204,764 | -2.8% |
| | | | | | | | |
| Parking System Revenue Fund | | | | | | | |
| Other Revenue | $3,348 | $6,866 | $3,500 | $8,000 | $8,000 | $8,240 | 128.6% |
| Charges For Services | $90,414 | $122,036 | $117,000 | $119,100 | $128,500 | $132,355 | 9.8% |
| Investment Income | $1,046 | $6,807 | $500 | $6,500 | $3,500 | $3,605 | 600% |
| Other Financing Sources | $75,000 | $0 | $0 | $0 | $0 | $0 | 0% |
| Total Parking System Revenue Fund: | $169,807 | $135,709 | $121,000 | $133,600 | $140,000 | $144,200 | 15.7% |
| Total Enterprise Funds: | $19,495,873 | $22,972,142 | $27,096,314 | $28,136,535 | $23,350,170 | $24,050,675 | -13.8% |

| Name | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|
| | | | | | | | |
| Internal Service Funds | | | | | | | |
| Vehicle Maintenance Fund | | | | | | | |
| Other Revenue | -$177 | $0 | $0 | $0 | $0 | $0 | 0% |
| Charges For Services | $2,032,391 | $2,577,792 | $2,601,273 | $2,601,273 | $2,727,148 | $2,794,852 | 4.8% |
| Investment Income | $9,733 | $37,511 | $2,000 | $52,000 | $39,000 | $40,170 | 1,850% |
| Total Vehicle Maintenance Fund: | $2,041,947 | $2,615,303 | $2,603,273 | $2,653,273 | $2,766,148 | $2,835,022 | 6.3% |
| | | | | | | | |
| Vehicle Replacement Fund | | | | | | | |
| Other Revenue | $0 | $0 | $0 | $42,500 | $25,000 | $25,750 | N/A |
| Charges For Services | $1,356,450 | $2,326,330 | $1,642,870 | $1,642,870 | $2,023,030 | $2,023,030 | 23.1% |
| Fines & Forfeits | $81 | $0 | $0 | $0 | $0 | $0 | 0% |
| Investment Income | -$280,568 | $537,652 | $100,000 | $385,000 | $300,000 | $309,000 | 200% |
| Reimbursements | $0 | $7,195 | $0 | $0 | $0 | $0 | 0% |
| Other Financing Sources | $52,506 | $66,722 | $0 | $0 | $0 | $0 | 0% |
| Total Vehicle Replacement Fund: | $1,128,468 | $2,937,899 | $1,742,870 | $2,070,370 | $2,348,030 | $2,357,780 | 34.7% |
| | | | | | | | |
| Computer Replacement Fund | | | | | | | |
| Charges For Services | $210,100 | $181,000 | $229,000 | $229,000 | $995,443 | $1,000,443 | 334.7% |
| Investment Income | $2,307 | $13,239 | $0 | $0 | $0 | $0 | 0% |
| Other Financing Sources | $0 | -$29,588 | $0 | $0 | $0 | $0 | 0% |
| Total Computer Replacement Fund: | $212,407 | $164,651 | $229,000 | $229,000 | $995,443 | $1,000,443 | 334.7% |
| | | | | | | | |
| Risk Management Fund | | | | | | | |
| Other Revenue | $1,663,636 | $1,899,720 | $2,290,286 | $2,264,500 | $2,340,500 | $2,405,565 | 2.2% |
| Charges For Services | $8,126,302 | $8,228,006 | $8,837,443 | $8,837,443 | $8,601,189 | $8,859,220 | -2.7% |
| Investment Income | $2,522 | $13,240 | $25,000 | $18,000 | $12,500 | $12,875 | -50% |
| Reimbursements | $41,180 | $55,534 | $0 | $400,000 | $540,000 | $540,000 | N/A |
| Total Risk Management Fund: | $9,833,640 | $10,196,500 | $11,152,729 | $11,519,943 | $11,494,189 | $11,817,660 | 3.1% |
| | | | | | | | |
| Building Improvement Fund | | | | | | | |
| Charges For Services | $0 | $0 | $0 | $0 | $1,590,175 | $1,590,175 | N/A |
| Total Building Improvement Fund: | $0 | $0 | $0 | $0 | $1,590,175 | $1,590,175 | N/A |
| Total Internal Service Funds: | $13,216,462 | $15,914,353 | $15,727,872 | $16,472,586 | $19,193,985 | $19,601,080 | 22% |
| Total: | $149,488,954 | $162,181,195 | $164,943,509 | $184,647,786 | $160,943,865 | $184,976,083 | -2.4% |

# Revenue Analysis & Assumptions

This report outlines the main sources of income, discusses the key trends influencing the revenue forecasts, and clarifies the assumptions behind the revenue estimates. After the report, there is a summary schedule showing the expected revenue sources for the fiscal year 2025 compared to the current (2024) budget. The summary presents revenues and other sources by revenue type, providing a breakdown of the major revenues and other financing sources categorized by revenue type.

| Revenues | 2025 Budget | 2024 Budget | Increase / (Decrease) | % Change |
|---|---|---|---|---|
| Property Taxes | 24,813,627 | 22,022,359 | 2,791,268 | 12.7% |
| Other Taxes | 15,554,350 | 14,689,000 | 865,350 | 5.9% |
| Intergovernmental Revenue | 54,857,954 | 57,179,236 | (2,321,282) | -4.1% |
| Licenses, Permits & Fees | 1,912,000 | 2,037,000 | (125,000) | -6.1% |
| Charges For Services | 47,342,301 | 42,255,770 | 5,086,531 | 12.0% |
| Fines & Forfeits | 608,500 | 470,955 | 137,545 | 29.2% |
| Investment Income | 3,933,700 | 1,818,245 | 2,115,455 | 116.3% |
| Other Revenue | 3,085,500 | 2,854,944 | 230,556 | 8.1% |
| Reimbursements | 1,086,500 | 337,000 | 749,500 | 222.4% |
| **Total Reoccuring Revenues** | **153,194,432** | **143,664,509** | **9,529,923** | **6.6%** |
| Other Financing Sources | 7,749,433 | 21,279,000 | (13,529,567) | -63.6% |
| **Total Revenues** | **160,943,865** | **164,943,509** | **(3,999,644)** | **-2.42%** |

MAJOR REVENUE SOURCES

The preceding table summarizes the totals for each type of revenue and other financing categories and indicates the increase or decrease for 2025 relative to the 2024 Budget. Total revenues and other financing sources in 2025 for all Village funds are expected to be $160.9 million compared to the amended 2024 budget of $164.9 million.

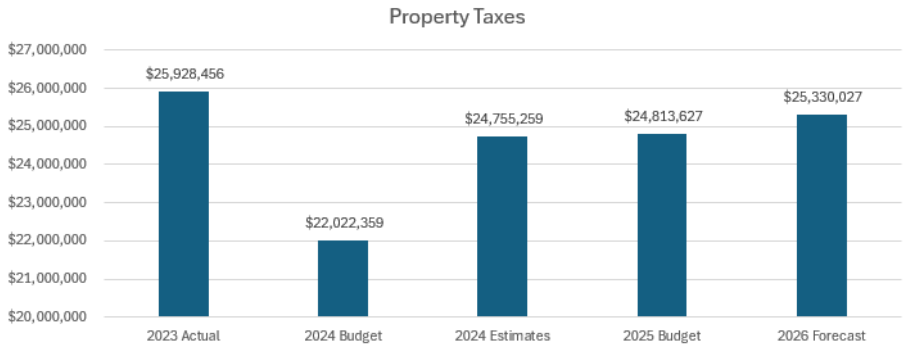
**Total re-occurring revenues** for 2025 are estimated at $153.2 million, an increase of $9.5 million or 6.6 percent from 2024. FY 2025 includes higher TIF increments, charges for services, and investment income, contributing to the overall increase. The intergovernmental revenues are showing a decrease of $2.3 million. 2024 includes a one-time grant revenue totaling $6.7 million from the American Rescue Plan. This grant will not be there in 2025. Except for the American Rescue Plan grant, the intergovernmental revenues are increasing by $4.4 million. **Total transfers and other financing sources** for 2025 are expected to be $7.7 million, which is a decrease of $13.5 million or 63.6 percent from 2024. Year 2024 includes various one-time transfers from the General Fund, including the American Rescue Plan items and $6.5 million in the Economic Emergency Fund. These transfers are not repeated in 2025, resulting in a sizable lower amount for the budget year.

Property Taxes

Property Tax is one of the three most significant sources of revenue the Village receives. The corporate levy provides resources for police and fire protection, public safety pensions, and debt service payments. TIF incremental property taxes provide resources for the Prospect and Main Redevelopment TIF Fund and the South Mount Prospect TIF Fund. Starting in the year 2025, a new special service area levy of $1.0 million has been created. This levy will be paid by unincorporated area residents and businesses. In return, the Village provides them with fire and emergency medical services through its Fire Department.

In 2025, property tax revenues are expected to total $24.8 million compared to $22.0 million budgeted for 2024. This is an increase of $2.8 million or 12.7 percent. An increase in the property tax category is due to the rise in the TIF increments and not due to corporate levy. In reality, the Village of Mount Prospect corporate tax levy is decreasing by 6.3 percent compared to the current levy. The 2024 levy, payable in 2025, will be the lowest in the last ten years. The Village has outperformed alternative revenue sources, especially sales tax.

The annual property tax levy will generate $18.2 million in property taxes. The Village levies these taxes, but Cook County extends and collects them. The taxes are payable in two installments, on or about March 1 and August 1, in the year after they are levied. The 2025 budget's property tax revenues represent receipts from the 2024 tax levy, totaling $18.2 million.




The state legislature has imposed a tax cap of the lower of 5 percent or the consumer price index on non-home-rule units of government in Cook County. As a home-rule municipality, the Village does not have any property tax rate or levy limitations. The property tax levy supports different areas of operation and is broken down by 1) Police and Fire protection; 2) Debt Service; and 3) Public Safety Pensions. To accommodate a 6.3 percent reduction in the levy, $2.0 million is abated from the public safety pension levies and $3.1 million is being abated for various series bonds using the other General Fund revenues. A special service area tax levy of $1.0 million is also used to abate part of the fire operation levy. This levy will be transferred from the Elk Grove Rural Fire SSA Fund to the General Fund.

**Other Taxes**

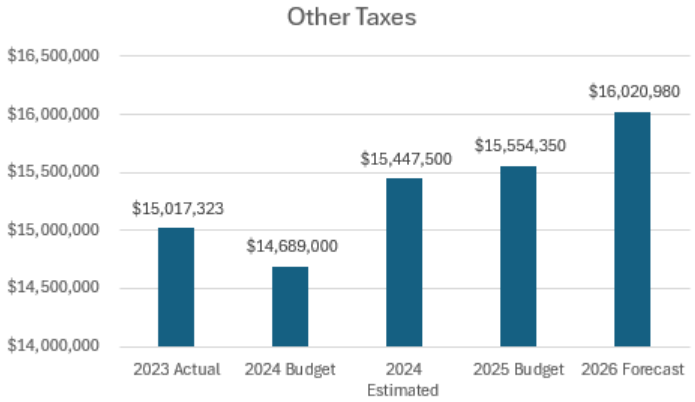
Overall, revenues from Other Taxes are expected to total $15.6 million, an increase of $865,350 from the amended 2024 budget. The following summarizes some of the larger revenue sources categorized as Other Taxes.

The Village's total home rule sales tax rate is 1.0 percent. The Village uses home-rule sales tax to fund its General Fund expenditures. The 2025 budget for the home-rule sales tax is $7.5 million, an increase of $800,000 or 11.9 percent from the 2024 amended budget. The budget amount for 2025 is trued up based on the recent trends and collections.

The Village collects a 1% food and beverage tax on prepared food and beverages. The total collection is estimated at $1.4 million. Recently, new restaurants have opened in the downtown area, and a few are under construction. Based on the current revenue levels, the amount is estimated to grow by 12 percent compared to the amended 2024 budget.

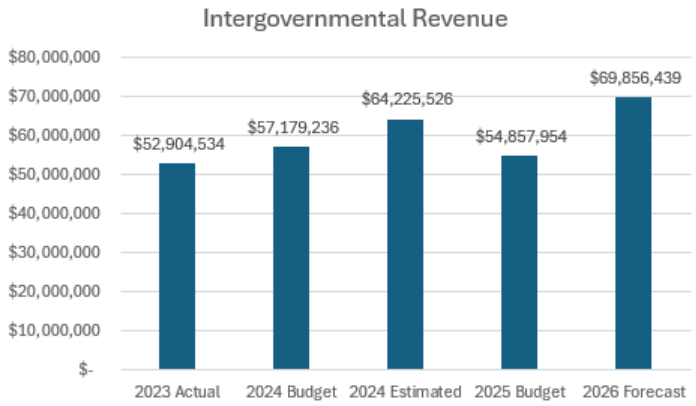
The Village collects several utility taxes, including electric tax, natural gas tax, telecom tax, and cable franchise fee taxes. The electric utility taxes are estimated at $1,158,750, while telecom taxes show a downward trend and are estimated at $1,025,000, a decrease of $135,000, due to decreasing landline connections. Also, milder winters have resulted in lower demand for natural gas, and the budget includes $862,200 in natural gas taxes, a decrease of $79,800 or 8.5 percent over the 2024 budget. $645,000 is budgeted in cable franchise fees, reflecting the recent trends and collection. The cable franchise fee also reflects a reduction of $60,000, or 8.5 percent, compared to the current budget of $705,000.

The real estate transfer tax is another major revenue source under Other Taxes. Due to high interest rates, there has been a slowdown in the number of closings and real estate transactions. The recent collections are encouraging but not near the recent peaks of 2022 (the 2022 collection was $1.6 million). The 2025 budget includes real estate transfer tax totaling $1,020,000, an increase of $120,000 from the 2024 budget of $900,000.



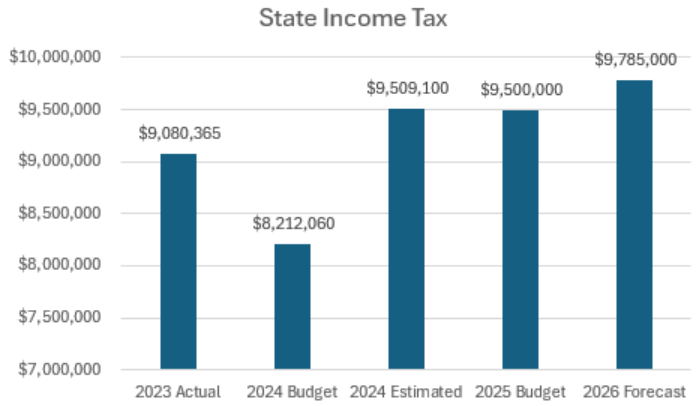

**Intergovernmental Revenue**

Intergovernmental revenue includes state-shared revenues such as the sales tax, income tax and motor fuel tax, along with other state and federal grant revenues. Intergovernmental revenues are expected to total $54.9 million in 2025, a decrease of $2.3 million, or 4.1 percent, from the 2024 budget. FY 2024 intergovernmental revenue included a one-time grant from the American Rescue Plan ($6.7 million), which will not be there in 2025, resulting in a net decrease compared to 2024.




**Sales Tax** is the single most significant source of revenue for the Village. Sales taxes are expected to reach $36.9 million in 2025. The State of Illinois remits 1 percent of the 6.25 percent state sales tax to local governments on a point-of-sale basis. From the total collection of $36.9 million, $7.0 million is shared between the two capital project funds. $3.2 million is given to the Capital Project Fund, and $3.8 million is provided to the Street Improvement Construction Fund. $1.0 million is estimated to be the sales tax revenue for the Business District Fund. $878,840 from the collected sales tax will be given to the Debt Service Fund to meet the series 2022 bond obligations. The remaining $28.0 million will be recognized by the General Fund as operating revenue. The sales tax revenue budget is based on the trailing 12-month total collection.

**State Income Tax** receipts are estimated at $9.5 million for 2025, an increase of $1.3 million or 15.7 percent from the 2024 budget of $8.2 million. The 2020 Census revealed a population growth of 4.95 percent. The state shares income tax revenue on a per-capita basis. Increased population and increased income tax collection at the State level have resulted in higher LGDF (Local Government Distributive Fund) amounts. The budgeted amounts are based on the revenue forecasts published by the Illinois Municipal League.

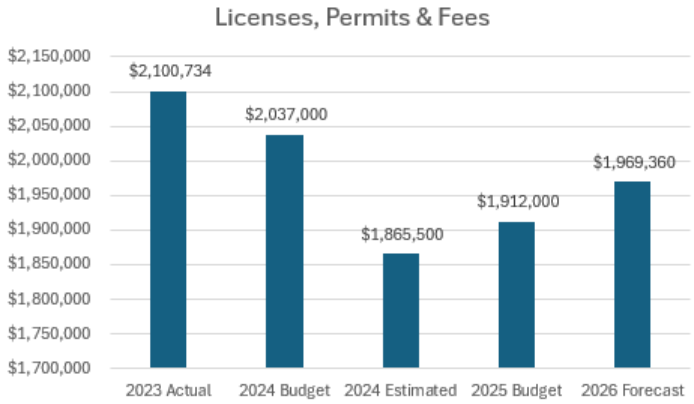



**State Motor Fuel Tax** The State also shares Motor-Fuel Tax on a per capita basis. The 2024 budget was $42.5 per capita, and the total budget was $2,416,210. Per the Illinois Municipal League, similar amounts are expected for 2025, and the estimated motor fuel tax revenue for the year is set at $2,420,000.

**Other Intergovernmental Revenues** In addition to the above, this category includes $2,310,000 in use tax, $666,582 in personal property replacement tax, $300,000 in video gaming tax, and $1,884,392 in various grants.

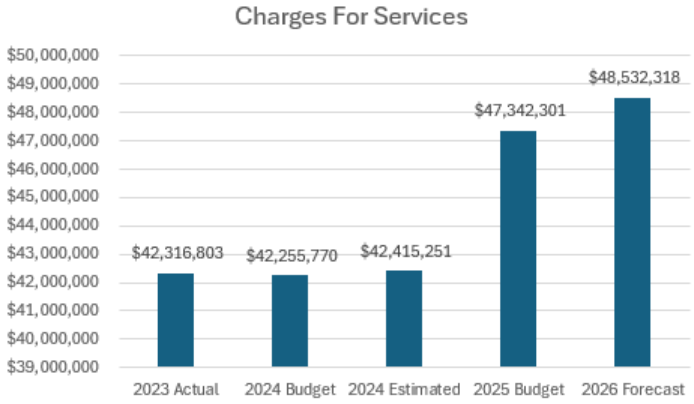
**Licenses, Permits & Fees**

This revenue category includes business licenses, building permits, infrastructure maintenance, and other fees. The 2025 budget includes total license & permit fees of $1,912,000, a reduction of $125,000 or 6.1 percent from the 2024 budget of $2,037,000. The 2025 budget amount reflects the current trends and collections.




**Charges for Services**

Charges for Services for 2025 are budgeted at $47.3 million, an increase of $5.1 million or 12.0 percent over the amended 2024 budget. The increase in service charges is due to the planned bump in water and sewer rates of 6.75 percent. The larger-than-typical rate increase is driven by a comprehensive water and sewer rate study that implements a more robust capital program. The initial water rate study called for a rate increase of 8.0 percent. The original water rate study was revised in 2023, and the new study called for a rate increase of 6.75 percent for 2025. The budget incorporated the recommended rates per the rate study. Besides that, the Village is also increasing in the ambulance billing fee structure (from $1,500 to $3,000). The new rate will reflect the true cost per call, and the same will be charged to the customers. The Village does not balance bill for its residents and accepts the amount paid by the insurance company or Medicare/Medicaid program as the final payment for the services. This increase will be in line with what the surrounding comparable communities are charging.




**Water and Sewer Charges** represent revenue from the sale of water to Village residents and businesses, as well as a few companies and governmental agencies outside the Village's corporate boundaries. The Village supplies about 75 percent of its residents and businesses with water, with the balance being served by a private water company. It is expected that total water sales will be 1.2 billion gallons in 2025, which is consistent with recent levels.

The current (2024) combined water and sewer rate is $17.67 per 1,000 gallons consumed. The rate for 2025 is $18.87, a 6.75 percent increase from the current rate. The sewer base fee will be $6.04 monthly for all Village sewer accounts. The water base fee will be assessed by meter size, ranging from $9.07 to $83.93 monthly for all the Village water accounts. Water and sewer charges for 2024 are $20.6 million.

**Ambulance Billing Fees**—The 2025 budget includes ambulance billing fees totaling $4,061,046. This amount reflects a $1.0 million, or 35.4 percent, increase over the 2024 budget. An increase in the budget reflects an increase in the fee structure.

**Refuse Disposal Charges –** This revenue source includes single-family and multi-family refuse disposal fees. A total of $5.1 million in revenue is projected for 2024, while the 2025 budget is $5.3 million. An annual direct charge to single-family households was implemented in 2006 to supplement the tax levy for refuse collection. The annual property tax levy was eliminated in 2014, and the entire cost of service is now supported through user fees. The refuse rates are expected to increase by 3.5 percent in 2025.

**Internal Service Fund Charges** represent payments made by the main operating funds to the five internal service funds maintained by the Village. Risk Management, Vehicle Maintenance, Vehicle Replacement, Computer Replacement, and Building Improvement Fund are the five funds. The reason for using internal service funds is to reflect operating expenditures within the various departments and divisions and aggregate the cost in one location in an internal service fund. Total internal service charges for 2025 are budgeted at $15.9 million.

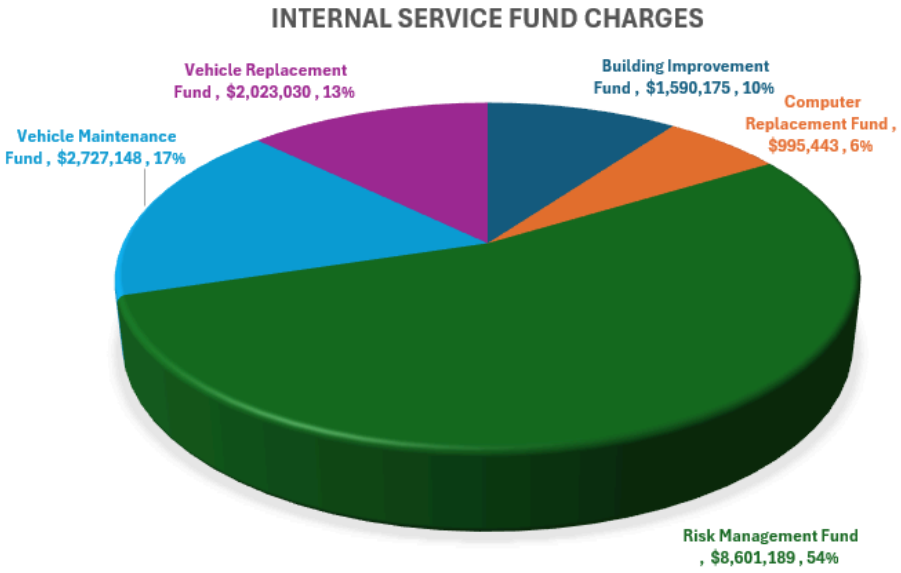
**The Risk Management** Fund charges in 2025 totaled $8.6 million, a decrease of $236,254 or 2.7 percent from 2024. The Village received a refund from its previous insurance pool, passed on the credit to the departments, and lowered the insurance charges for the year, resulting in a net decrease compared to the prior year.

**The Computer Replacement** Fund will collect $995,443 in departmental charges, an increase of $766,443 compared to the prior year. Starting in 2025, the Village is beginning a new program for technology replacement. This program will collect $783,943 in addition to the regular charges of $211,500 for the computer replacements.

**The Vehicle Maintenance** Fund charges in 2025 totaled $2,727,148, an increase of $125,875 or 4.8 percent over the 2024 budget.

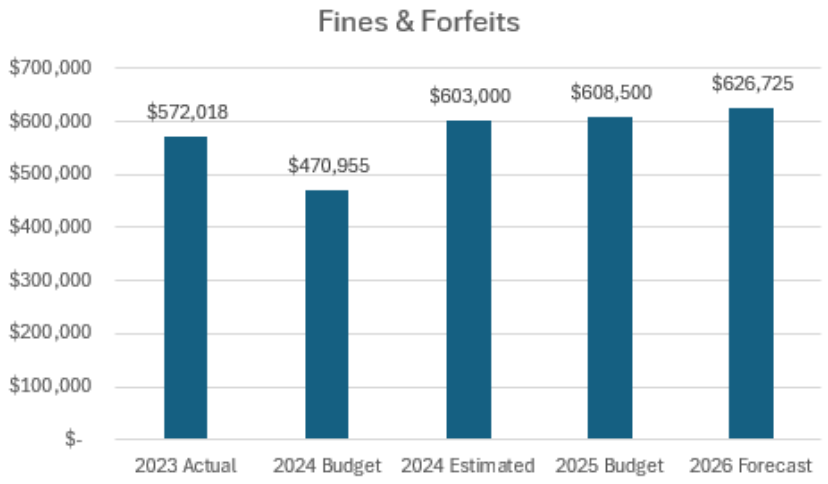
**The Vehicle Replacement Fund** will collect lease payments totaling $2,023,030, an increase of $380,160 or 23.1 percent over the 2024 budget. The increase in lease payments reflects recent inflationary increases in the cost of procuring vehicles.

**The Building Improvement Fund** is a newly created fund to support major facility improvement projects. The fund will collect $1,590,175 in charges from the Police, Fire, and Public Works.




**Fines & Forfeits**

Income from fines and forfeits is derived from circuit courts, local parking fines, local ordinance fines, and water and sewer penalties. Total fines and forfeits for 2025 are budgeted at $608,500. This is an increase from the $470,955 budgeted for the year 2024. The budget amount is adjusted based on the year-to-date collection for 2024.




**Investment Income**

All investments of general Village surplus funds are made in accordance with the Village investment policy. The policy was last amended in 2016. Total investment income for 2025 is budgeted at $3.9 million, an increase of $2.1 million from the 2024 budgeted amount. The current interest rates are very high, and the Village has adopted an active investment strategy. Currently, the Village is earning close to 5.0 percent on its money market accounts. These rates might drop in late 2024 or early 2025. Hence, the 2025 budget is lowered compared to the estimated amount to be collected in 2024. The 2024 projection for investment income is $5.6 million.

**Reimbursements**

The Village expects reimbursement revenue to total $1.1 million in 2025, an increase of $749,500 from 2024. This revenue category fluctuates significantly from year to year, as reimbursements are sporadic and cannot be accurately anticipated. The 2025 reimbursements include $540,000 in employee incentive rebates from the Village's health insurance program. The amount will fund the approved gym buildout expenditures at the Village Hall. Besides that, the category includes reimbursements for two school resource officers and other reimbursements totaling $546,500.

**Other Revenue**

The Other Revenue category includes employee and retiree contributions toward health insurance and various other miscellaneous revenues. Other revenue is estimated at $3.1 million for 2025.

**Interfund Transfers/ Other Financing Sources**

A total transfer of $7,749,433 is budgeted for the year 2025. The Debt Service Fund will receive $3.1 million and support various abatements. The Pension Stabilization Fund will receive $2.0 million and support pension abatements. The Capital Project Fund and the Parking System Fund will receive $1.5 million and $150,000 to complete various capital projects, respectively. Finally, the General Fund will receive $1.0 million from the Elk Grove Rural Fire SSA Fund and the amount will be used to support the Fire Department operations.

| From | To | Purpose | 2025 Amounts |
|---|---|---|---|
| General Fund | Debt Service Fund | Series 2018B Bond Abatements (Police and Fire HQ) | 1,444,250 |
| General Fund | Debt Service Fund | Series 2016 Bond Abatements | 1,655,183 |
| General Fund | Capital Project Fund | Supporting Capital Projects | 1,500,000 |
| General Fund | Pension Stabilization Fund | Pension Abatements | 2,000,000 |
| General Fund | Parking System | Supporting Capital Projects | 150,000 |
| EGRF SSA | General Fund | Supporting Fire Department Operations | 1,000,000 |
| **Total** | | | **7,749,433** |

The following narrative describes the methods and assumptions used in projecting many of the major revenue sources identified in this section. Sources for preparing the revenue projections include historical trend data, professional association estimates, and the projected impact of economic development efforts within the Village. Assumptions for the following categories of revenues will be discussed: ad valorem taxes, local taxes, licenses, permits and fees, intergovernmental revenues, service charges and investment income.

**Ad Valorem Taxes (Property Tax)**

*Average annual growth rate (2019-2023): 0.45 percent*
*2025 budget assumption: (6.34) percent (decrease)*

The Village levies a property tax annually for police and fire protection, debt service, and pensions. The levy is a flat dollar amount with an additional 2 percent loss and cost amount added by Cook County to assure the Village receives the base amount in the event of non-payment by property owners. It is expected that the Village will receive 98.5 percent of the total levy, including the loss and cost amount. The average amount received per levy year from 2017–2023 is 98.8 percent. The 2023 levy reflected a decrease of 4.8 percent over 2022 extended taxes. Since there are other outperforming alternative revenue sources, the Village has been able to reduce the burden of direct property tax payments. The Village will be rolling back $1.2 million or 6.34 percent from the current property tax levy. The new levy amount will be the lowest in the last ten years.

**Local Taxes**
Local taxes include the home rule sales tax, incremental property tax, real estate transfer tax, and local motor fuel tax.

**Home Rule Sales Taxes**
*Average annual growth rate (2019-2023): 6.5 percent*
*2025 budget assumption: 3.5 percent (Increase)*

This tax is not applied against the same merchandise base as the state-shared sales tax. Food, drugs, and titled vehicles are exempt from the home-rule sales tax. The Village has seen significant growth in its home-rule sales tax. Still, by applying conservatism and assessing current market conditions, 2025 revenue increases are estimated at 3.5 percent growth over the 2023 collections and budgeted at $7.5 million for 2025.

**Real Estate Transfer Tax**
*Average annual growth rate (2019-2023): (2.4) percent (Decrease)*
*2025 budget assumption: 13.3 percent (Increase)*

Receipts are based on expected activity in the real estate market and can fluctuate significantly from year to year. Receipts are calculated using the total sales value of both the residential and commercial/industrial sectors. The rate is $3 per $1,000. Due to an increase in interest rates over the last 24 months, the Village has had a decline in real estate turnover and fewer closings. The most recent trends show a slight improvement in revenue collections. However, the collections are not close to their peak in 2022. A rate cut is expected in late 2024/early 2025. The 2025 budget is based on recent collections and trends and includes $120,000 in additional revenues over the 2024 budget.

**Licenses, Permits and Fees**
This revenue category includes licenses for vehicles, businesses, and liquor, as well as building-related licenses and permits for remodeling and construction. Several planning and zoning-related fees are included in this category, along with franchise fees related to cable television.

**Business Licenses and Permits**
*Average annual growth rate (2019-2023): 4.7 percent*
*2025 budget assumption: 3.0 percent (Increase)*

Revenue is expected to level off at $661,500 for FY 2025. There appears to be a balance between the numbers of new licenses being issued and the number of closed businesses. There are approximately 1,076 active business licenses maintained on an annual basis.

**Building Related Permit Fees**
*Average annual growth rate (2019-2023): 5.53 percent (increase)*
*2025 budget assumption: 10.4 percent (decrease)*

These permit fees are expected to level off in 2025 at $1,250,000. The amount reflects a decrease of $145,000 or 10.4 percent. The amount is conservatively derived based on recent trends and reported collections in 2024 for building permits. In addition, regular permit fees, landlord rental permits, and impact fees are expected to be at a normal level.

**Intergovernmental Revenues**
It includes state shared revenues for sales tax, income tax, motor fuel tax and the Community Development Block Grant.

**Sales tax**
*Average annual growth rate (2019-2023): 9.6 percent*
*2025 budget assumption: 15.9 percent (increase)*

Annual growth averaged 9.6 percent between 2019 and 2023. Projections for 2024 reflect this revenue to increase to $37.0 million. Recent growth in the state sales tax revenue is unusual and staff confirmed the sustainability of this growth. With data analysis from 2023 and 2024, the growth is believed to be sustainable and hence the 2025 budget reflects the true up for the sales tax amount. The 2025 budgeted sales tax totals $36.8 million, which aligns with the 2024 estimated amount.

**Income and Motor Fuel Taxes**
*Average annual growth rate (2019-2023):*
*Income Tax: 12.5 percent (Increase)*

*Motor Fuel Tax: 12.4 percent (increase)*

*2024 budget assumption:*
*Income Tax: 15.7 percent*
*Motor Fuel Tax: 0.2 percent*

These intergovernmental revenues are determined on a per capita basis. The Village had previously received its allocations from the state based on the 2010 census data. The most recent census data in 2020 reflects a growth of 4.95 percent in the population, resulting in an additional allocation. The 2024 estimate for the income tax revenue is $9.5 million. The 2024 estimate for income tax is set at $167 per capita, and the same amount is used for 2025. The per capita estimate for motor fuel taxes was $25.75 until 2019. However, the additional nineteen cents motor fuel tax has increased the motor fuel tax distribution to $42.5 per capita, and the 2024 estimated revenue and 2025 budget have been adjusted to reflect the same. The income tax and motor fuel tax revenues are calculated using the data published by the Illinois Municipal League.

**Service Charges**
This category of revenue includes ambulance fees, refuse disposal fees, water and sewer fees, internal service and other Village fees.

**Ambulance Fee**
*Average annual growth rate (2019-2023): 26.5 percent*
*2025 budget assumption: 35.4 percent (increase)*

These revenues support fire emergency response services. The ambulance billing rates were last increased in 2019, and the Fire Department has reported an increase in call volume. Additionally, the Fire Department is getting close to $1.0 million from the Ground Emergency Medical Transport program, which allows us to collect a higher ambulance billing rate for Medicare and Medicaid patients than we were previously receiving. The Village Board approved changing its ambulance billing fee structure (From $1,500 to $3,000), which will now reflect the actual cost per call. In light of this, the ambulance billing fee is expected to increase by 35.4 percent in 2025, and the budget is set at $4.1 million.

**Water and Sewer Fees (combined rate)**
*Average annual growth rate (2019-2023): 7.6 percent*
*2025 budget assumption: 6.75 percent (increase)*

These revenues support the maintenance and operations of the Village water system and a limited amount of capital renewal and replacement. Rates for 2025 will increase by 6.75 percent. A comprehensive rate study to determine appropriate funding needs was completed in 2017 and revised in 2023. Results of the study provided a multi-year financing plan, generating sufficient cash flow to support ongoing operations and an improved capital program.

**Refuse Disposal Fees**
*Average annual growth rate (2019-2023): 3.1 percent*
*2025 budget assumption: 3.50 percent (increase)*

Disposal fees are expected to be $291 per year per residential unit for 2025. Approximately 13,600 residential units are billed annually. Multi-family rates are based on the size of the container and frequency of collection. A matrix of multi-family units identifies the cost per unit.

**Investment Income**
*Average annual growth rate (2019-2023): 446.7 percent*
*2025 budget assumption: 116.4 percent (increase)*

Interest income is generated from surplus funds on hand in the governmental and proprietary funds. Interest income for surplus funds held in funds other than fiduciary funds is assumed to be in a range from 0.05 percent to 5.0 percent for 2023 and 2024. There is a significant increase in the investment rates due to market conditions. The 2024 budget was set at $1.8 million, while the 2024 estimated investment income is close to $5.6 million. The rates are expected to drop in 2025. Based on the current data, the investment income is estimated at $3.9 million for 2025.

# Revenue by Fund

| Name | Account ID | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|
| All Funds | | | | | | | |
| General Fund | | | | | | | |
| Property Taxes | | | | | | | |
| Property Tax Prop Taxes - PY | 001.400.002 | -$11,177 | $0 | $100,000 | $0 | $0 | 0% |
| Property Tax Prop Taxes-Police CY | 001.400.003 | $4,451,831 | $4,629,067 | $4,629,067 | $5,126,944 | $5,280,752 | 10.8% |
| Property Tax Prop Taxes-Police PY | 001.400.004 | -$8,573 | $0 | $35,000 | $0 | $0 | 0% |
| Property Tax Prop Taxes-Fire CY | 001.400.005 | $4,106,116 | $3,827,193 | $3,827,193 | $4,133,242 | $4,257,239 | 8% |
| Property Tax Prop Taxes-Fire PY | 001.400.006 | -$5,873 | $0 | $35,000 | $0 | $0 | 0% |
| Property Tax Prop Taxes - R&B CY | 001.400.009 | $119,776 | $125,000 | $120,000 | $125,000 | $128,750 | 0% |
| Property Tax Prop Taxes - R&B PY | 001.400.010 | -$303 | $0 | $1,000 | $0 | $0 | 0% |
| Property Tax Prop Taxes - CY | 001.60.00.00.0.000.400.001 | $4,441,565 | $4,346,500 | $4,346,500 | $4,346,500 | $4,476,895 | 0% |
| Property Tax Prop Taxes - CY | 001.70.00.00.0.000.400.001 | $5,160,016 | $5,049,574 | $5,049,574 | $4,049,574 | $4,171,061 | -19.8% |
| Total Property Taxes: | | $18,253,377 | $17,977,334 | $18,143,334 | $17,781,260 | $18,314,697 | -1.1% |
| | | | | | | | |
| Other Taxes | | | | | | | |
| Utility Tax ComEd Electric Tax | 001.401.001 | $1,126,267 | $1,126,000 | $1,125,000 | $1,125,000 | $1,158,750 | -0.1% |
| Utility Tax Natural Gas Use Tax | 001.401.002 | $114,646 | $112,000 | $110,000 | $112,200 | $115,566 | 0.2% |
| Utility Tax NICOR Gas Tax | 001.401.003 | $606,000 | $830,000 | $750,000 | $750,000 | $772,500 | -9.6% |
| Utility Tax Telecom Tax | 001.401.004 | $1,062,819 | $1,160,000 | $1,050,000 | $1,025,000 | $1,055,750 | -11.6% |
| Use Taxes Auto Rental Tax | 001.402.001 | $29,751 | $33,000 | $30,000 | $30,000 | $30,900 | -9.1% |
| Use Taxes Food & Bev Tax | 001.402.003 | $1,216,606 | $1,250,000 | $1,375,000 | $1,400,000 | $1,442,000 | 12% |
| Use Taxes Hotel/Motel Tax | 001.402.005 | $93,568 | $106,000 | $95,000 | $95,000 | $97,850 | -10.4% |
| Use Taxes Real Estate Trsfr Tax | 001.402.007 | $956,954 | $900,000 | $1,000,000 | $1,020,000 | $1,050,600 | 13.3% |
| Home Rule Sales Tax HR Sales Tax-3rd | 001.403.003 | $7,308,754 | $6,700,000 | $7,425,000 | $7,500,000 | $7,725,000 | 11.9% |
| Franchise Fees Cable TV - Comcast | 001.404.001 | $558,679 | $600,000 | $560,000 | $565,000 | $581,950 | -5.8% |
| Franchise Fees Cable TV - WOW | 001.404.002 | $63,870 | $70,000 | $60,000 | $55,000 | $56,650 | -21.4% |
| Franchise Fees Cable TV - AT&T | 001.404.003 | $27,844 | $35,000 | $25,000 | $25,000 | $25,750 | -28.6% |
| Total Other Taxes: | | $13,165,756 | $12,922,000 | $13,605,000 | $13,702,200 | $14,113,266 | 6% |
| | | | | | | | |

| Name | Account ID | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|
| Licenses, Permits & Fees | | | | | | | |
| Business Licenses & Permits Alarm Licenses | 001.409.001 | $44,206 | $45,000 | $45,000 | $45,000 | $46,350 | 0% |
| Business Licenses & Permits Business Licenses | 001.409.002 | $152,824 | $165,000 | $160,000 | $165,000 | $169,950 | 0% |
| Business Licenses & Permits Contractor Licenses | 001.409.003 | $119,400 | $130,000 | $130,000 | $130,000 | $133,900 | 0% |
| Business Licenses & Permits Elevator Licenses | 001.409.005 | $26,410 | $27,500 | $28,000 | $30,000 | $30,900 | 9.1% |
| Business Licenses & Permits Liquor Licenses | 001.409.006 | $182,519 | $180,000 | $185,000 | $190,000 | $195,700 | 5.6% |
| Business Licenses & Permits Utility Permit Fee | 001.409.007 | $6,400 | $3,000 | $4,000 | $3,500 | $3,605 | 16.7% |
| Business Licenses & Permits Gaming Applications | 001.409.009 | $900 | $500 | $500 | $500 | $515 | 0% |
| Business Licenses & Permits Gaming Terminal Fees | 001.409.010 | $98,000 | $90,000 | $97,500 | $97,500 | $100,425 | 8.3% |
| Nonbusiness Licenses & Permits Building Permit | 001.410.001 | $1,021,541 | $1,000,000 | $850,000 | $875,000 | $901,250 | -12.5% |
| Nonbusiness Licenses & Permits Landlord/Rental Permit | 001.410.004 | $312,103 | $320,000 | $320,000 | $325,000 | $334,750 | 1.6% |
| Nonbusiness Licenses & Permits Village Impact Fees | 001.410.009 | $136,160 | $75,000 | $45,000 | $50,000 | $51,500 | -33.3% |
| Total Licenses, Permits & Fees: | | $2,100,464 | $2,036,000 | $1,865,000 | $1,911,500 | $1,968,845 | -6.1% |
| | | | | | | | |
| Intergovernmental Revenue | | | | | | | |
| State Taxes Charitable Games Tax | 001.415.001 | $3,066 | $3,000 | $3,500 | $3,500 | $3,605 | 16.7% |
| State Taxes State Income Tax | 001.415.002 | $9,080,365 | $8,212,060 | $9,509,100 | $9,500,000 | $9,785,000 | 15.7% |
| State Taxes State Sales Tax | 001.415.004 | $27,842,458 | $25,000,000 | $29,882,240 | $28,000,000 | $30,000,000 | 12% |
| State Taxes State Use Tax | 001.415.005 | $2,250,111 | $2,387,784 | $2,274,080 | $2,310,000 | $2,379,300 | -3.3% |
| State Taxes Cannabis Education Fund | 001.415.007 | $86,048 | $92,000 | $95,000 | $95,000 | $97,850 | 3.3% |
| State Taxes Municipal Cannabis Tax | 001.415.008 | $80,937 | $60,000 | $85,000 | $85,000 | $87,550 | 41.7% |
| Personal Property Replacement Tax Pers Prop Repl Tax | 001.416.001 | $1,193,793 | $932,750 | $1,115,000 | $666,582 | $635,000 | -28.5% |
| Personal Property Replacement Tax Pers Prop Repl Tx-R&B | 001.416.002 | $21,926 | $17,275 | $10,000 | $10,000 | $10,300 | -42.1% |
| Other Intergovernmental Forest River Fire Dist | 001.417.001 | $83,185 | $45,000 | $60,000 | $50,000 | $51,500 | 11.1% |

| Name | Account ID | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|
| Other Intergovernmental Maint of State Highways | 001.417.002 | $121,628 | $80,000 | $110,000 | $120,000 | $123,600 | 50% |
| Federal Grants STP Grant | 001.418.006 | $0 | $0 | $0 | $988,000 | $0 | N/A |
| Federal Grants AFG Grant | 001.418.021 | $0 | $0 | $48,164 | $0 | $0 | 0% |
| Federal Grants American Rescue Plan | 001.418.027 | $1,184,577 | $6,706,133 | $5,772,395 | $0 | $0 | -100% |
| Other Grants Other Grants | 001.420.003 | $30,534 | $25,000 | $0 | $0 | $0 | -100% |
| Federal Grants Body Armor Grant | 001.60.00.00.0.000.418.001 | $7,084 | $8,000 | $5,000 | $5,000 | $5,150 | -37.5% |
| Other Intergovernmental Reimb-Police DEA Task Force | 001.60.61.66.0.000.417.025 | $0 | $5,000 | $0 | $0 | $0 | -100% |
| Total Intergovernmental Revenue: | | $41,985,712 | $43,574,002 | $48,969,479 | $41,833,082 | $43,178,855 | -4% |
| | | | | | | | |
| Other Revenue | | | | | | | |
| Other Revenue Block Party Vendor | 001.10.11.00.0.000.479.022 | $0 | $0 | $9,100 | $9,000 | $9,270 | N/A |
| Other Revenue Sponsorships-Block Party | 001.10.11.00.0.001.479.020 | $64,850 | $65,000 | $69,000 | $70,000 | $72,100 | 7.7% |
| Other Revenue Animal Release | 001.479.001 | $375 | $0 | $400 | $500 | $515 | N/A |
| Other Revenue Cash Over/Short | 001.479.002 | -$133 | $0 | $50 | $0 | $0 | 0% |
| Other Revenue Miscellaneous Income | 001.479.005 | $56,062 | $0 | $120,000 | $120,000 | $123,600 | N/A |
| Other Revenue Police and Fire Reports | 001.479.006 | $6,550 | $0 | $6,500 | $6,500 | $6,695 | N/A |
| Other Revenue Sale of Property | 001.479.008 | $5,956 | $0 | $0 | $0 | $0 | 0% |
| Other Revenue Subpoena Fees | 001.479.009 | $195 | $0 | $300 | $500 | $515 | N/A |
| Other Revenue Event Sponsorship | 001.479.012 | $4,000 | $0 | $4,500 | $4,500 | $4,635 | N/A |
| Other Revenue Flex Comp Revenue | 001.479.013 | $6,128 | $0 | $0 | $0 | $0 | 0% |
| Other Revenue Block Party Beverage Sales | 001.479.021 | $38,222 | $40,000 | $47,500 | $47,500 | $48,925 | 18.8% |
| Leases Cell Tower | 001.480.001 | $88,289 | $100,000 | $100,000 | $100,000 | $103,000 | 0% |
| Leases General Store | 001.480.002 | $60,901 | $60,000 | $60,900 | $60,900 | $62,727 | 1.5% |
| Leases Interest Revenue | 001.480.004 | $5,556 | $0 | $0 | $0 | $0 | 0% |
| Special Events Commission Celestial Celebrations | 001.495.001 | $41,645 | $0 | $40,000 | $40,000 | $41,200 | N/A |
| Special Events Commission Family Bike Ride | 001.495.004 | $0 | $0 | $1,500 | $1,500 | $1,545 | N/A |
| Special Events Commission Other Revenues | 001.495.005 | $740 | $0 | $1,000 | $1,000 | $1,030 | N/A |

| Name | Account ID | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|
| Program Income Human Services | 001.50.00.00.0.000.476.003 | $666 | $600 | $1,000 | $1,000 | $1,030 | 66.7% |
| Program Income Nursing Revenue | 001.50.00.00.0.000.476.008 | $0 | $2,000 | $800 | $800 | $800 | -60% |
| Donations HS Donations | 001.50.00.00.0.000.477.003 | $369 | $500 | $500 | $500 | $515 | 0% |
| Other Revenue CCC-Mbr Agency | 001.50.54.00.0.000.479.004 | $0 | $5,000 | $5,000 | $5,000 | $5,150 | 0% |
| Donations Police Donations | 001.60.00.00.0.000.477.005 | $12,635 | $5,000 | $4,000 | $4,000 | $4,120 | -20% |
| Program Income Fire Training Rev | 001.70.00.00.0.000.476.002 | $16,893 | $7,500 | $6,000 | $600 | $6,180 | -92% |
| Donations Fire Donations | 001.70.00.00.0.000.477.002 | $8,945 | $1,000 | $500 | $500 | $515 | -50% |
| Donations PW Donations | 001.80.00.00.0.000.477.006 | $7,200 | $6,000 | $1,500 | $1,500 | $1,545 | -75% |
| Total Other Revenue: | | $426,043 | $292,600 | $480,050 | $475,800 | $495,612 | 62.6% |
| | | | | | | | |
| Charges For Services | | | | | | | |
| Service Charge Permit Reinspection Fee | 001.449.004 | $1,175 | $1,117 | $8,200 | $8,500 | $8,755 | 661% |
| Service Charge Truck Fees | 001.449.008 | $6,515 | $2,500 | $6,200 | $6,500 | $6,695 | 160% |
| Service Charge Vacant Structure Reg | 001.449.009 | $6,000 | $4,000 | $3,500 | $3,500 | $3,605 | -12.5% |
| Service Charge ZBA Hearing Fees | 001.449.012 | $6,600 | $5,000 | $1,500 | $2,000 | $2,060 | -60% |
| Special Detail Revenue Spec Detail Revenue | 001.60.61.00.0.000.444.001 | $22,629 | $15,000 | $23,000 | $25,000 | $25,750 | 66.7% |
| Service Charge Ambulance Fee | 001.70.00.00.0.000.449.001 | $3,271,918 | $3,000,000 | $3,350,000 | $4,061,046 | $4,100,000 | 35.4% |
| Total Charges For Services: | | $3,314,836 | $3,027,617 | $3,392,400 | $4,106,546 | $4,146,865 | 35.6% |
| | | | | | | | |
| Fines & Forfeits | | | | | | | |
| Fines and Forfeits Code Fines | 001.453.003 | $34,781 | $16,200 | $15,000 | $17,500 | $18,025 | 8% |
| Fines and Forfeits Forfeited Escrow Funds | 001.453.008 | $43,925 | $20,000 | $60,000 | $60,000 | $61,800 | 200% |
| Fines and Forfeits Local Ordinance Fines | 001.453.009 | $237 | $1,000 | $500 | $1,000 | $1,030 | 0% |
| Fines and Forfeits Parking Fines | 001.453.011 | $153,937 | $145,000 | $140,000 | $145,000 | $149,350 | 0% |
| Fines and Forfeits Circuit Court Fines | 001.60.00.00.0.000.453.001 | $98,780 | $90,000 | $96,000 | $100,000 | $103,000 | 11.1% |
| Fines and Forfeits False Alarm Fees | 001.60.00.00.0.000.453.006 | $11,200 | $12,000 | $9,000 | $10,000 | $10,300 | -16.7% |
| Fines and Forfeits Parental Resp Fines | 001.60.00.00.0.000.453.007 | $1,050 | $1,000 | $0 | $0 | $0 | -100% |
| Fines and Forfeits False Alarm Fees | 001.70.00.00.0.000.453.006 | $0 | $0 | $20,000 | $20,000 | $20,600 | N/A |
| Total Fines & Forfeits: | | $343,911 | $285,200 | $340,500 | $353,500 | $364,105 | 23.9% |

| Name | Account ID | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|
| | | | | | | | |
| Investment Income | | | | | | | |
| Interest Income Interest Income | 001.456.001 | $2,437,575 | $1,193,000 | $2,800,000 | $2,100,000 | $2,163,000 | 76% |
| Interest Income - Escrow Interest Income - Escrow | 001.457.001 | $32,912 | $0 | $16,000 | $12,000 | $12,360 | N/A |
| Unrealized Gains/Losses PMA | 001.467.006 | $270,949 | $0 | $0 | $0 | $0 | 0% |
| Total Investment Income: | | $2,741,437 | $1,193,000 | $2,816,000 | $2,112,000 | $2,175,360 | 77% |
| | | | | | | | |
| Reimbursements | | | | | | | |
| Reimbursements MP Library Contrib | 001.473.005 | $37,137 | $0 | $15,000 | $15,000 | $15,450 | N/A |
| Reimbursements Other Reimbursements | 001.473.006 | $20,774 | $0 | $2,000 | $2,500 | $2,575 | N/A |
| Reimbursements Property Damage Reimb | 001.473.008 | $13,656 | $0 | $0 | $0 | $0 | 0% |
| Reimbursements Sidewalk - Shared Cost | 001.473.011 | $1,950 | $0 | $2,000 | $2,000 | $2,060 | N/A |
| Reimbursements Ins. Reimb - TTD | 001.473.019 | $74,177 | $0 | $85,000 | $85,000 | $87,550 | N/A |
| Reimbursements High School Youth Officer | 001.60.00.00.0.000.473.002 | $105,828 | $110,000 | $160,000 | $264,000 | $271,920 | 140% |
| Reimbursements Police Training | 001.60.00.00.0.000.473.007 | $22,302 | $0 | $8,500 | $8,500 | $8,755 | N/A |
| Reimbursements Fire Training | 001.70.00.00.0.000.473.001 | $1,392 | $2,000 | $2,500 | $1,500 | $1,545 | -25% |
| Total Reimbursements: | | $277,216 | $112,000 | $275,000 | $378,500 | $389,855 | 237.9% |
| | | | | | | | |
| Other Financing Sources | | | | | | | |
| Transfer In Transfer In | 001.487.001 | $0 | $0 | $0 | $1,000,000 | $1,030,000 | N/A |
| Total Other Financing Sources: | | $0 | $0 | $0 | $1,000,000 | $1,030,000 | N/A |
| Total General Fund: | | $82,608,753 | $81,419,753 | $89,886,763 | $83,654,388 | $86,177,460 | 2.7% |
| | | | | | | | |
| Debt Service Fund | | | | | | | |
| Property Taxes | | | | | | | |
| Property Tax Prop Taxes - CY | 002.00.00.00.2.517.400.001 | $1,302,950 | $0 | $0 | $0 | $0 | 0% |
| Property Tax Prop Taxes - CY | 002.00.00.00.2.518.400.001 | $780,800 | $1,234,925 | $1,234,925 | $221,367 | $0 | -82.1% |
| Property Tax Prop Taxes - CY | 002.00.00.00.2.519.400.001 | $124,500 | $0 | $0 | $0 | $0 | 0% |
| Total Property Taxes: | | $2,208,250 | $1,234,925 | $1,234,925 | $221,367 | $0 | -82.1% |
| | | | | | | | |
| Intergovernmental Revenue | | | | | | | |
| State Taxes State Sales Tax | 002.00.00.00.2.516.415.004 | $923,656 | $0 | $0 | $0 | $0 | 0% |

| Name | Account ID | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|
| State Taxes State Sales Tax | 002.00.00.00.2.578.415.004 | $0 | $882,240 | $882,240 | $878,480 | $904,834 | -0.4% |
| State Taxes Video Gaming Tax | 002.415.006 | $293,513 | $235,000 | $295,000 | $300,000 | $309,000 | 27.7% |
| Total Intergovernmental Revenue: | | $1,217,169 | $1,117,240 | $1,177,240 | $1,178,480 | $1,213,834 | 5.5% |
| | | | | | | | |
| Investment Income | | | | | | | |
| Interest Income Interest Income | 002.456.001 | $78,219 | $9,125 | $35,000 | $26,250 | $27,037 | 187.7% |
| Total Investment Income: | | $78,219 | $9,125 | $35,000 | $26,250 | $27,037 | 187.7% |
| | | | | | | | |
| Other Financing Sources | | | | | | | |
| Transfer In Transfer In | 002.00.00.00.2.519.487.001 | $0 | $2,140,000 | $2,140,000 | $1,444,250 | $1,487,577 | -32.5% |
| Transfer In Transfer In | 002.487.001 | $1,236,599 | $31,000 | $31,000 | $1,655,183 | $1,790,100 | 5,239.3% |
| Total Other Financing Sources: | | $1,236,599 | $2,171,000 | $2,171,000 | $3,099,433 | $3,277,677 | 42.8% |
| Total Debt Service Fund: | | $4,740,237 | $4,532,290 | $4,618,165 | $4,525,530 | $4,518,548 | -0.1% |
| | | | | | | | |
| Capital Projects Funds | | | | | | | |
| Capital Improvement Fund | | | | | | | |
| Intergovernmental Revenue | | | | | | | |
| State Taxes State Sales Tax | 020.415.004 | $2,000,000 | $2,000,000 | $2,000,000 | $3,200,000 | $2,060,000 | 60% |
| Federal Grants STP Grant | 020.418.006 | $0 | $580,573 | $580,573 | $0 | $1,970,652 | -100% |
| Federal Grants ITEP | 020.418.018 | $0 | $979,052 | $979,052 | $199,392 | $5,137,598 | -79.6% |
| Other Grants Other Grants | 020.420.003 | $0 | $625,000 | $625,000 | $0 | $0 | -100% |
| Total Intergovernmental Revenue: | | $2,000,000 | $4,184,625 | $4,184,625 | $3,399,392 | $9,168,250 | -18.8% |
| | | | | | | | |
| Investment Income | | | | | | | |
| Interest Income Interest Income | 020.456.001 | $304,840 | $95,200 | $280,000 | $210,000 | $216,300 | 120.6% |
| Total Investment Income: | | $304,840 | $95,200 | $280,000 | $210,000 | $216,300 | 120.6% |
| | | | | | | | |
| Other Financing Sources | | | | | | | |
| Transfer In Transfer In | 020.487.001 | $2,000,000 | $2,868,000 | $2,868,000 | $1,500,000 | $3,745,000 | -47.7% |
| Total Other Financing Sources: | | $2,000,000 | $2,868,000 | $2,868,000 | $1,500,000 | $3,745,000 | -47.7% |
| Total Capital Improvement Fund: | | $4,304,840 | $7,147,825 | $7,332,625 | $5,109,392 | $13,129,550 | -28.5% |
| | | | | | | | |
| Street Improvement Construc Fund | | | | | | | |
| Other Taxes | | | | | | | |
| Use Taxes Municipal MFT | 023.402.006 | $725,594 | $700,000 | $725,000 | $732,250 | $754,217 | 4.6% |
| Total Other Taxes: | | $725,594 | $700,000 | $725,000 | $732,250 | $754,217 | 4.6% |
| | | | | | | | |

| Name | Account ID | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|
| Licenses, Permits & Fees | | | | | | | |
| Nonbusiness Licenses & Permits Vehicle License | 023.410.008 | $270 | $0 | $0 | $0 | $0 | 0% |
| Total Licenses, Permits & Fees: | | $270 | $0 | $0 | $0 | $0 | 0% |
| | | | | | | | |
| Intergovernmental Revenue | | | | | | | |
| State Taxes State Sales Tax | 023.415.004 | $2,000,000 | $2,000,000 | $2,000,000 | $3,800,000 | $3,800,000 | 90% |
| Federal Grants STP Grant | 023.418.006 | $0 | $0 | $0 | $297,000 | $8,015,000 | N/A |
| Federal Grants CMAQ Grant | 023.418.022 | $290,665 | $0 | $2,177,212 | $0 | $0 | 0% |
| Other Grants Cook County | 023.420.016 | $421,840 | $200,000 | $100,000 | $100,000 | $103,000 | -50% |
| Total Intergovernmental Revenue: | | $2,712,505 | $2,200,000 | $4,277,212 | $4,197,000 | $11,918,000 | 90.8% |
| | | | | | | | |
| Other Revenue | | | | | | | |
| Other Revenue Miscellaneous Income | 023.479.005 | $24,753 | $50,000 | $22,500 | $22,500 | $23,175 | -55% |
| Total Other Revenue: | | $24,753 | $50,000 | $22,500 | $22,500 | $23,175 | -55% |
| | | | | | | | |
| Investment Income | | | | | | | |
| Interest Income Interest Income | 023.456.001 | $175,150 | $63,020 | $195,000 | $146,250 | $150,637 | 132.1% |
| Total Investment Income: | | $175,150 | $63,020 | $195,000 | $146,250 | $150,637 | 132.1% |
| | | | | | | | |
| Other Financing Sources | | | | | | | |
| Transfer In Transfer In | 023.487.001 | $1,900,000 | $2,000,000 | $2,000,000 | $0 | $3,300,000 | -100% |
| Total Other Financing Sources: | | $1,900,000 | $2,000,000 | $2,000,000 | $0 | $3,300,000 | -100% |
| Total Street Improvement Construc Fund: | | $5,538,271 | $5,013,020 | $7,219,712 | $5,098,000 | $16,146,029 | 1.7% |
| | | | | | | | |
| Flood Control Construction Fund | | | | | | | |
| Intergovernmental Revenue | | | | | | | |
| State Taxes State Sales Tax | 024.415.004 | $1,076,344 | $1,117,760 | $1,117,760 | $0 | $0 | -100% |
| State Grants State Grant Proceeds | 024.419.014 | $0 | $788,000 | $788,000 | $0 | $0 | -100% |
| Total Intergovernmental Revenue: | | $1,076,344 | $1,905,760 | $1,905,760 | $0 | $0 | -100% |
| | | | | | | | |
| Charges For Services | | | | | | | |
| Service Charge Stormwater Det Fee | 024.449.006 | $12,520 | $10,000 | $8,500 | $10,000 | $10,300 | 0% |
| Total Charges For Services: | | $12,520 | $10,000 | $8,500 | $10,000 | $10,300 | 0% |
| | | | | | | | |

| Name | Account ID | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|
| Investment Income | | | | | | | |
| Interest Income Interest Income | 024.456.001 | $68,297 | $5,000 | $110,500 | $82,800 | $85,284 | 1,556% |
| Total Investment Income: | | $68,297 | $5,000 | $110,500 | $82,800 | $85,284 | 1,556% |
| | | | | | | | |
| Reimbursements | | | | | | | |
| Reimbursements Other Reimbursements | 024.473.006 | $312,003 | $15,000 | $15,000 | $5,000 | $5,150 | -66.7% |
| Total Reimbursements: | | $312,003 | $15,000 | $15,000 | $5,000 | $5,150 | -66.7% |
| | | | | | | | |
| Other Financing Sources | | | | | | | |
| Transfer In Transfer In | 024.487.001 | $1,000,000 | $265,000 | $265,000 | $0 | $800,000 | -100% |
| Total Other Financing Sources: | | $1,000,000 | $265,000 | $265,000 | $0 | $800,000 | -100% |
| Total Flood Control Construction Fund: | | $2,469,164 | $2,200,760 | $2,304,760 | $97,800 | $900,734 | -95.6% |
| Total Capital Projects Funds: | | $12,312,274 | $14,361,605 | $16,857,097 | $10,305,192 | $30,176,313 | -28.2% |
| | | | | | | | |
| Special Revenue Funds | | | | | | | |
| Refuse Disposal Fund | | | | | | | |
| Other Revenue | | | | | | | |
| Other Revenue Miscellaneous Income | 040.479.005 | $8,343 | $8,240 | $12,000 | $12,000 | $12,360 | 45.6% |
| Other Revenue Cmrcl Cont Admn Fee | 040.80.85.00.0.000.479.003 | $100,000 | $117,214 | $100,000 | $100,000 | $103,000 | -14.7% |
| Sale of Recycling Bins Recycling Bins | 040.80.85.00.0.000.481.001 | $725 | $2,060 | $1,200 | $1,200 | $1,236 | -41.7% |
| Single Family Yard Waste Cart Rental S/F YW Cart Rent | 040.80.85.00.0.000.485.001 | $29,202 | $25,544 | $30,000 | $30,000 | $30,900 | 17.4% |
| Total Other Revenue: | | $138,271 | $153,058 | $143,200 | $143,200 | $147,496 | -6.4% |
| | | | | | | | |
| Charges For Services | | | | | | | |
| Refuse Disposal Charges Sgle Fam Ref Disp | 040.80.85.00.0.000.445.001 | $3,733,047 | $3,861,676 | $3,796,834 | $3,996,900 | $4,116,807 | 3.5% |
| Refuse Disposal Charges M-Fam Ref Disp | 040.80.85.00.0.000.445.002 | $1,258,778 | $1,235,649 | $1,278,896 | $1,278,900 | $1,317,267 | 3.5% |
| Total Charges For Services: | | $4,991,825 | $5,097,325 | $5,075,730 | $5,275,800 | $5,434,074 | 3.5% |
| | | | | | | | |
| Fines & Forfeits | | | | | | | |
| Fines and Forfeits MF Ref Disp Penalties | 040.80.85.00.0.000.453.010 | $7,347 | $5,253 | $8,500 | $10,000 | $10,300 | 90.4% |
| Fines and Forfeits SF Ref Disp Penalties | 040.80.85.00.0.000.453.014 | $32,101 | $31,930 | $37,500 | $33,000 | $33,990 | 3.4% |
| Total Fines & Forfeits: | | $39,448 | $37,183 | $46,000 | $43,000 | $44,290 | 15.6% |
| | | | | | | | |

| Name | Account ID | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|
| Investment Income | | | | | | | |
| Interest Income Interest Income | 040.456.001 | $37,486 | $15,000 | $42,500 | $31,800 | $32,754 | 112% |
| Total Investment Income: | | $37,486 | $15,000 | $42,500 | $31,800 | $32,754 | 112% |
| | | | | | | | |
| Reimbursements | | | | | | | |
| Reimbursements Other Reimbursements | 040.473.006 | $109,660 | $200,000 | $105,000 | $155,000 | $159,650 | -22.5% |
| Total Reimbursements: | | $109,660 | $200,000 | $105,000 | $155,000 | $159,650 | -22.5% |
| Total Refuse Disposal Fund: | | $5,316,690 | $5,502,566 | $5,412,430 | $5,648,800 | $5,818,264 | 2.7% |
| | | | | | | | |
| Motor Fuel Tax Fund | | | | | | | |
| Intergovernmental Revenue | | | | | | | |
| State Taxes State Motor Fuel Tax | 041.415.003 | $2,453,817 | $2,416,210 | $2,416,210 | $2,420,000 | $2,492,600 | 0.2% |
| State Grants Rebuild Illinois Grant | 041.419.017 | $19,653 | $0 | $0 | $0 | $0 | 0% |
| Total Intergovernmental Revenue: | | $2,473,470 | $2,416,210 | $2,416,210 | $2,420,000 | $2,492,600 | 0.2% |
| | | | | | | | |
| Investment Income | | | | | | | |
| Interest Income Interest Income | 041.456.001 | $138,752 | $75,000 | $148,300 | $96,400 | $99,292 | 28.5% |
| Total Investment Income: | | $138,752 | $75,000 | $148,300 | $96,400 | $99,292 | 28.5% |
| | | | | | | | |
| Reimbursements | | | | | | | |
| Reimbursements MFT Projects Reimb | 041.473.004 | $11,697 | $5,000 | $5,000 | $5,000 | $5,150 | 0% |
| Reimbursements Other Reimbursements | 041.473.006 | $9,976 | $5,000 | $2,000 | $3,000 | $3,090 | -40% |
| Total Reimbursements: | | $21,673 | $10,000 | $7,000 | $8,000 | $8,240 | -20% |
| Total Motor Fuel Tax Fund: | | $2,633,894 | $2,501,210 | $2,571,510 | $2,524,400 | $2,600,132 | 0.9% |
| | | | | | | | |
| CDBG | | | | | | | |
| Intergovernmental Revenue | | | | | | | |
| Federal Grants Comm Dev Block Grant | 042.418.002 | $399,335 | $446,399 | $295,000 | $295,000 | $303,850 | -33.9% |
| Total Intergovernmental Revenue: | | $399,335 | $446,399 | $295,000 | $295,000 | $303,850 | -33.9% |
| | | | | | | | |
| Other Revenue | | | | | | | |
| Program Income CDBG Program Income | 042.476.001 | $89,583 | $50,000 | $32,000 | $30,000 | $30,900 | -40% |
| Total Other Revenue: | | $89,583 | $50,000 | $32,000 | $30,000 | $30,900 | -40% |
| Total CDBG: | | $488,918 | $496,399 | $327,000 | $325,000 | $334,750 | -34.5% |

| Name | Account ID | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|
| | | | | | | | |
| Asset Seizure Fund | | | | | | | |
| Fines & Forfeits | | | | | | | |
| Fines and Forfeits Seized Assets | 043.60.61.00.0.000.453.013 | $3,784 | $1,000 | $35,000 | $20,000 | $20,600 | 1,900% |
| Total Fines & Forfeits: | | $3,784 | $1,000 | $35,000 | $20,000 | $20,600 | 1,900% |
| | | | | | | | |
| Investment Income | | | | | | | |
| Interest Income Interest Income | 043.456.001 | $2,876 | $500 | $2,500 | $1,800 | $1,854 | 260% |
| Total Investment Income: | | $2,876 | $500 | $2,500 | $1,800 | $1,854 | 260% |
| Total Asset Seizure Fund: | | $6,660 | $1,500 | $37,500 | $21,800 | $22,454 | 1,353.3% |
| | | | | | | | |
| Federal Equitable Share Funds | | | | | | | |
| Fines & Forfeits | | | | | | | |
| Fines and Forfeits DEA Seized Assets | 044.60.61.00.0.000.453.004 | $0 | $5,000 | $0 | $1,000 | $1,000 | -80% |
| Fines and Forfeits Justice Funds Seized Assets | 044.60.61.00.0.450.453.017 | $20,966 | $500 | $18,000 | $15,000 | $15,450 | 2,900% |
| Total Fines & Forfeits: | | $20,966 | $5,500 | $18,000 | $16,000 | $16,450 | 190.9% |
| | | | | | | | |
| Investment Income | | | | | | | |
| Bank Account Interest Bank Account Int | 044.458.001 | $7,082 | $100 | $6,500 | $5,200 | $5,356 | 5,100% |
| Bank Account Interest Bank Account Int | 044.60.61.00.0.450.458.001 | $0 | $100 | $0 | $0 | $0 | -100% |
| Bank Account Interest Bank Account Int | 044.60.61.00.0.451.458.001 | $0 | $100 | $0 | $0 | $0 | -100% |
| Total Investment Income: | | $7,082 | $300 | $6,500 | $5,200 | $5,356 | 1,633.3% |
| Total Federal Equitable Share Funds: | | $28,048 | $5,800 | $24,500 | $21,200 | $21,806 | 265.5% |
| | | | | | | | |
| DUI Fine Fund | | | | | | | |
| Fines & Forfeits | | | | | | | |
| Fines and Forfeits DUI Fines | 045.60.61.00.0.000.453.005 | $276 | $3,000 | $1,000 | $1,000 | $1,030 | -66.7% |
| Total Fines & Forfeits: | | $276 | $3,000 | $1,000 | $1,000 | $1,030 | -66.7% |
| | | | | | | | |
| Investment Income | | | | | | | |
| Interest Income Interest Income | 045.456.001 | $2,150 | $100 | $3,000 | $2,250 | $2,317 | 2,150% |
| Total Investment Income: | | $2,150 | $100 | $3,000 | $2,250 | $2,317 | 2,150% |
| Total DUI Fine Fund: | | $2,426 | $3,100 | $4,000 | $3,250 | $3,347 | 4.8% |
| | | | | | | | |
| Foreign Fire Tax Board Fund | | | | | | | |

| Name | Account ID | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|
| Other Taxes | | | | | | | |
| Use Taxes Foreign Fire Ins Tax | 046.402.004 | $121,120 | $120,000 | $120,000 | $122,400 | $126,072 | 2% |
| Total Other Taxes: | | $121,120 | $120,000 | $120,000 | $122,400 | $126,072 | 2% |
| | | | | | | | |
| Investment Income | | | | | | | |
| Interest Income Interest Income | 046.456.001 | $18,662 | $5,000 | $18,700 | $14,000 | $14,420 | 180% |
| Total Investment Income: | | $18,662 | $5,000 | $18,700 | $14,000 | $14,420 | 180% |
| Total Foreign Fire Tax Board Fund: | | $139,782 | $125,000 | $138,700 | $136,400 | $140,492 | 9.1% |
| | | | | | | | |
| Business District Fund | | | | | | | |
| Other Taxes | | | | | | | |
| Use Taxes Food & Bev Tax | 048.00.00.00.0.775.402.003 | $389,282 | $350,000 | $375,000 | $375,000 | $386,250 | 7.1% |
| Use Taxes Hotel/Motel Tax | 048.00.00.00.0.775.402.005 | $249,574 | $235,000 | $250,000 | $250,000 | $257,500 | 6.4% |
| Use Taxes Movie Thtre Tax | 048.00.00.00.0.775.402.008 | $61,735 | $52,000 | $62,500 | $62,500 | $64,375 | 20.2% |
| Business District Tax Business Dist Tax | 048.00.00.00.0.775.405.001 | $304,261 | $310,000 | $310,000 | $310,000 | $319,300 | 0% |
| Total Other Taxes: | | $1,004,854 | $947,000 | $997,500 | $997,500 | $1,027,425 | 5.3% |
| | | | | | | | |
| Intergovernmental Revenue | | | | | | | |
| State Taxes State Sales Tax | 048.00.00.00.0.775.415.004 | $1,040,000 | $800,000 | $1,000,000 | $1,000,000 | $1,030,000 | 25% |
| Total Intergovernmental Revenue: | | $1,040,000 | $800,000 | $1,000,000 | $1,000,000 | $1,030,000 | 25% |
| | | | | | | | |
| Investment Income | | | | | | | |
| Interest Income Interest Income | 048.456.001 | $18,445 | $3,000 | $40,000 | $30,000 | $30,900 | 900% |
| Total Investment Income: | | $18,445 | $3,000 | $40,000 | $30,000 | $30,900 | 900% |
| Total Business District Fund: | | $2,063,298 | $1,750,000 | $2,037,500 | $2,027,500 | $2,088,325 | 15.9% |
| | | | | | | | |
| Prospect and Main TIF District | | | | | | | |
| Property Taxes | | | | | | | |
| Property Tax Prop Tax Increment CY | 049.400.011 | $3,424,384 | $2,500,000 | $4,411,000 | $5,011,000 | $5,161,330 | 100.4% |
| Property Tax Prop Tax Increment PY | 049.400.012 | $4,524 | $0 | $160,000 | $0 | $0 | 0% |
| Total Property Taxes: | | $3,428,908 | $2,500,000 | $4,571,000 | $5,011,000 | $5,161,330 | 100.4% |
| | | | | | | | |
| Other Revenue | | | | | | | |
| Other Revenue Miscellaneous Income | 049.479.005 | $23 | $5,000 | $1,500 | $1,500 | $1,545 | -70% |
| Total Other Revenue: | | $23 | $5,000 | $1,500 | $1,500 | $1,545 | -70% |
| | | | | | | | |

| Name | Account ID | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|
| Investment Income | | | | | | | |
| Interest Income Interest Income | 049.456.001 | $39,269 | $5,000 | $60,000 | $30,000 | $30,900 | 500% |
| Total Investment Income: | | $39,269 | $5,000 | $60,000 | $30,000 | $30,900 | 500% |
| | | | | | | | |
| Other Financing Sources | | | | | | | |
| Transfer In Transfer In | 049.487.001 | $0 | $0 | $3,700,000 | $0 | $0 | 0% |
| Total Other Financing Sources: | | $0 | $0 | $3,700,000 | $0 | $0 | 0% |
| Total Prospect and Main TIF District: | | $3,468,200 | $2,510,000 | $8,332,500 | $5,042,500 | $5,193,775 | 100.9% |
| | | | | | | | |
| Rural Special Service Area Fund | | | | | | | |
| Property Taxes | | | | | | | |
| Property Tax Prop Taxes - SSA CY | 036.400.007 | $0 | $160,000 | $0 | $1,000,000 | $1,030,000 | 525% |
| Total Property Taxes: | | $0 | $160,000 | $0 | $1,000,000 | $1,030,000 | 525% |
| Total Rural Special Service Area Fund: | | $0 | $160,000 | $0 | $1,000,000 | $1,030,000 | 525% |
| | | | | | | | |
| SMP TIF Fund | | | | | | | |
| Property Taxes | | | | | | | |
| Property Tax Prop Tax Increment CY | 037.400.011 | $2,039,830 | $150,100 | $790,000 | $800,000 | $824,000 | 433% |
| Property Tax Prop Tax Increment PY | 037.400.012 | $0 | $0 | $16,000 | $0 | $0 | 0% |
| Total Property Taxes: | | $2,039,830 | $150,100 | $806,000 | $800,000 | $824,000 | 433% |
| Total SMP TIF Fund: | | $2,039,830 | $150,100 | $806,000 | $800,000 | $824,000 | 433% |
| | | | | | | | |
| Economic Emergency Fund | | | | | | | |
| Investment Income | | | | | | | |
| Interest Income Interest Income | 038.456.001 | $195,690 | $100,000 | $485,000 | $363,750 | $374,662 | 263.8% |
| Total Investment Income: | | $195,690 | $100,000 | $485,000 | $363,750 | $374,662 | 263.8% |
| | | | | | | | |
| Other Financing Sources | | | | | | | |
| Transfer In Transfer In | 038.487.001 | $6,500,000 | $6,500,000 | $6,500,000 | $0 | $0 | -100% |
| Total Other Financing Sources: | | $6,500,000 | $6,500,000 | $6,500,000 | $0 | $0 | -100% |
| Total Economic Emergency Fund: | | $6,695,690 | $6,600,000 | $6,985,000 | $363,750 | $374,662 | -94.5% |
| | | | | | | | |
| Pension Stabilization Fund | | | | | | | |
| Other Financing Sources | | | | | | | |
| Transfer In Transfer In | 039.487.001 | $750,000 | $2,000,000 | $2,000,000 | $2,000,000 | $2,000,000 | 0% |

| Name | Account ID | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|
| Total Other Financing Sources: | | $750,000 | $2,000,000 | $2,000,000 | $2,000,000 | $2,000,000 | 0% |
| Total Pension Stabilization Fund: | | $750,000 | $2,000,000 | $2,000,000 | $2,000,000 | $2,000,000 | 0% |
| Total Special Revenue Funds: | | $23,633,436 | $21,805,675 | $28,676,640 | $19,914,600 | $20,452,007 | -8.7% |
| | | | | | | | |
| Enterprise Funds | | | | | | | |
| Water and Sewer Fund | | | | | | | |
| Property Taxes | | | | | | | |
| Property Tax Prop Taxes - SSA PY | 050.400.008 | -$1,909 | $0 | $0 | $0 | $0 | 0% |
| Total Property Taxes: | | -$1,909 | $0 | $0 | $0 | $0 | 0% |
| | | | | | | | |
| Licenses, Permits & Fees | | | | | | | |
| Business Licenses & Permits Cross Conn Permit Fee | 050.409.004 | $0 | $1,000 | $500 | $500 | $515 | -50% |
| Total Licenses, Permits & Fees: | | $0 | $1,000 | $500 | $500 | $515 | -50% |
| | | | | | | | |
| Intergovernmental Revenue | | | | | | | |
| State Grants State Grant Proceeds | 050.419.014 | $0 | $535,000 | $0 | $535,000 | $551,050 | 0% |
| Total Intergovernmental Revenue: | | $0 | $535,000 | $0 | $535,000 | $551,050 | 0% |
| | | | | | | | |
| Other Revenue | | | | | | | |
| Other Revenue Miscellaneous Income | 050.479.005 | $79,166 | $50,000 | $1,000,000 | $85,000 | $87,550 | 70% |
| Total Other Revenue: | | $79,166 | $50,000 | $1,000,000 | $85,000 | $87,550 | 70% |
| | | | | | | | |
| Charges For Services | | | | | | | |
| Water & Sewer Water Sales | 050.80.84.87.0.000.446.001 | $15,203,697 | $15,727,750 | $15,570,500 | $16,660,400 | $17,160,212 | 5.9% |
| Water & Sewer Water Meter Fees | 050.80.84.87.0.000.446.004 | $16,000 | $45,364 | $44,900 | $48,100 | $49,543 | 6% |
| Water & Sewer Water Tap Fees | 050.80.84.87.0.000.446.005 | $7,445 | $160 | $160 | $170 | $175 | 6.3% |
| Water & Sewer Meter Reading | 050.80.84.87.0.000.446.009 | $371 | $530 | $525 | $600 | $618 | 13.2% |
| Water & Sewer Water Base Fee | 050.80.84.87.0.000.446.010 | $1,200,246 | $879,270 | $870,500 | $921,600 | $949,248 | 4.8% |
| Water & Sewer Sewer Fees | 050.80.84.88.0.000.446.002 | $3,314,265 | $3,083,222 | $3,052,400 | $3,228,000 | $3,324,840 | 4.7% |
| Water & Sewer Sewer Base Fee | 050.80.84.88.0.000.446.011 | $746,545 | $889,446 | $880,600 | $932,000 | $959,960 | 4.8% |
| Total Charges For Services: | | $20,488,569 | $20,625,742 | $20,419,585 | $21,790,870 | $22,444,596 | 5.6% |
| | | | | | | | |

| Name | Account ID | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|
| Fines & Forfeits | | | | | | | |
| Fines and Forfeits Water Penalties | 050.80.84.87.0.000.453.015 | $132,163 | $111,300 | $130,000 | $140,000 | $144,200 | 25.8% |
| Fines and Forfeits Sewer Penalties | 050.80.84.88.0.000.453.016 | $31,471 | $27,772 | $32,500 | $35,000 | $36,050 | 26% |
| Total Fines & Forfeits: | | $163,634 | $139,072 | $162,500 | $175,000 | $180,250 | 25.8% |
| | | | | | | | |
| Investment Income | | | | | | | |
| Interest Income Interest Income | 050.456.001 | $1,197,391 | $120,000 | $900,000 | $425,000 | $437,750 | 254.2% |
| Unrealized Gains/Losses PMA | 050.467.006 | -$25,710 | $0 | $0 | $0 | $0 | 0% |
| Total Investment Income: | | $1,171,681 | $120,000 | $900,000 | $425,000 | $437,750 | 254.2% |
| | | | | | | | |
| Other Financing Sources | | | | | | | |
| Transfer In Transfer In | 050.487.001 | $894,312 | $5,300,000 | $5,300,000 | $0 | $0 | -100% |
| Gain/Loss on Disposal of Assets Gain/Loss Disp of Assets | 050.494.001 | -$132 | $0 | $0 | $0 | $0 | 0% |
| Total Other Financing Sources: | | $894,180 | $5,300,000 | $5,300,000 | $0 | $0 | -100% |
| Total Water and Sewer Fund: | | $22,795,321 | $26,770,814 | $27,782,585 | $23,011,370 | $23,701,711 | -14% |
| | | | | | | | |
| Village Parking System Fund | | | | | | | |
| Other Revenue | | | | | | | |
| Other Revenue Convenience Fee | 051.479.015 | $1,055 | $500 | $1,500 | $1,500 | $1,545 | 200% |
| Total Other Revenue: | | $1,055 | $500 | $1,500 | $1,500 | $1,545 | 200% |
| | | | | | | | |
| Charges For Services | | | | | | | |
| Village Parking Fund Service Charges Charging Stations | 051.424.003 | $1,835 | $2,000 | $2,500 | $2,600 | $2,678 | 30% |
| Parking Fees (Village Only) Maple Street | 051.448.001 | $17,032 | $6,000 | $21,300 | $23,500 | $24,205 | 291.7% |
| Parking Fees (Village Only) Prospect Avenue | 051.448.003 | $476 | $1,500 | $650 | $1,000 | $1,030 | -33.3% |
| Parking Fees (Village Only) Emerson St Parking Deck | 051.448.005 | $8,619 | $6,000 | $9,600 | $10,600 | $10,918 | 76.7% |
| Leases Train Depot | 051.480.003 | $7,704 | $12,000 | $7,800 | $8,400 | $8,652 | -30% |
| Total Charges For Services: | | $35,666 | $27,500 | $41,850 | $46,100 | $47,483 | 67.6% |
| | | | | | | | |
| Investment Income | | | | | | | |
| Interest Income Interest Income | 051.456.001 | $4,391 | $1,500 | $2,000 | $1,200 | $1,236 | -20% |
| Total Investment Income: | | $4,391 | $1,500 | $2,000 | $1,200 | $1,236 | -20% |

| Name | Account ID | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|
| | | | | | | | |
| Other Financing Sources | | | | | | | |
| Transfer In Transfer In | 051.487.001 | $0 | $175,000 | $175,000 | $150,000 | $154,500 | -14.3% |
| Total Other Financing Sources: | | $0 | $175,000 | $175,000 | $150,000 | $154,500 | -14.3% |
| Total Village Parking System Fund: | | $41,112 | $204,500 | $220,350 | $198,800 | $204,764 | -2.8% |
| | | | | | | | |
| Parking System Revenue Fund | | | | | | | |
| Other Revenue | | | | | | | |
| Other Revenue Convenience Fee | 052.479.015 | $6,866 | $3,500 | $8,000 | $8,000 | $8,240 | 128.6% |
| Total Other Revenue: | | $6,866 | $3,500 | $8,000 | $8,000 | $8,240 | 128.6% |
| | | | | | | | |
| Charges For Services | | | | | | | |
| Parking Fees (Shared) Meter Lot East | 052.447.001 | $65,746 | $75,000 | $65,600 | $70,000 | $72,100 | -6.7% |
| Parking Fees (Shared) Meter Lot West | 052.447.002 | $56,290 | $42,000 | $53,500 | $58,500 | $60,255 | 39.3% |
| Total Charges For Services: | | $122,036 | $117,000 | $119,100 | $128,500 | $132,355 | 9.8% |
| | | | | | | | |
| Investment Income | | | | | | | |
| Interest Income Interest Income | 052.456.001 | $6,807 | $500 | $6,500 | $3,500 | $3,605 | 600% |
| Total Investment Income: | | $6,807 | $500 | $6,500 | $3,500 | $3,605 | 600% |
| Total Parking System Revenue Fund: | | $135,709 | $121,000 | $133,600 | $140,000 | $144,200 | 15.7% |
| Total Enterprise Funds: | | $22,972,142 | $27,096,314 | $28,136,535 | $23,350,170 | $24,050,675 | -13.8% |
| | | | | | | | |
| Internal Service Funds | | | | | | | |
| Vehicle Maintenance Fund | | | | | | | |
| Charges For Services | | | | | | | |
| Manager's Office Service Charges Vehicle Maint | 060.20.21.00.0.000.426.001 | $3,867 | $3,902 | $3,902 | $4,091 | $4,192 | 4.8% |
| Television Services Charges Vehicle Maint | 060.20.26.00.0.000.427.001 | $4,124 | $4,162 | $4,162 | $4,363 | $4,472 | 4.8% |
| Planning & Zoning Service Charges Vehicle Maint | 060.40.41.00.0.000.428.001 | $3,867 | $3,902 | $3,902 | $4,091 | $4,192 | 4.8% |
| Building Service Charges Vehicle Maint | 060.40.42.00.0.000.429.001 | $5,413 | $5,463 | $5,463 | $5,727 | $5,869 | 4.8% |
| Housing Inspections Service Charges Vehicle Maint | 060.40.43.41.0.000.430.001 | $27,067 | $27,313 | $27,313 | $28,635 | $29,346 | 4.8% |
| Health Inspections Service Charges Vehicle Maint | 060.40.43.42.0.000.431.001 | $3,867 | $3,902 | $3,902 | $4,091 | $4,192 | 4.8% |

| Name | Account ID | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|
| Human Services Service Charges Vehicle Maint | 060.50.00.00.0.000.432.001 | $3,867 | $3,902 | $3,902 | $4,091 | $4,192 | 4.8% |
| Police Administration Service Charges Vehicle Maint | 060.60.00.00.0.000.433.001 | $656,564 | $662,544 | $662,544 | $694,605 | $711,849 | 4.8% |
| Fire Administration Service Charge Vehicle Maint | 060.70.00.00.0.000.434.001 | $407,549 | $411,261 | $411,261 | $431,162 | $441,866 | 4.8% |
| Public Works Administration Service Charges Vehicle Maint | 060.80.00.00.0.000.435.001 | $802,208 | $809,516 | $809,516 | $848,687 | $869,759 | 4.8% |
| Public Works Engineering Service Charges Vehicle Maint | 060.80.83.00.0.000.436.001 | $42,018 | $42,401 | $42,401 | $44,453 | $45,556 | 4.8% |
| Public Works Water Service Charge Vehicle Maint | 060.80.84.00.0.000.437.001 | $617,381 | $623,005 | $623,005 | $653,152 | $669,367 | 4.8% |
| Total Charges For Services: | | $2,577,792 | $2,601,273 | $2,601,273 | $2,727,148 | $2,794,852 | 4.8% |
| | | | | | | | |
| Investment Income | | | | | | | |
| Interest Income Interest Income | 060.456.001 | $37,511 | $2,000 | $52,000 | $39,000 | $40,170 | 1,850% |
| Total Investment Income: | | $37,511 | $2,000 | $52,000 | $39,000 | $40,170 | 1,850% |
| Total Vehicle Maintenance Fund: | | $2,615,303 | $2,603,273 | $2,653,273 | $2,766,148 | $2,835,022 | 6.3% |
| | | | | | | | |
| Vehicle Replacement Fund | | | | | | | |
| Other Revenue | | | | | | | |
| Other Revenue Miscellaneous Income | 061.479.005 | $0 | $0 | $42,500 | $25,000 | $25,750 | N/A |
| Total Other Revenue: | | $0 | $0 | $42,500 | $25,000 | $25,750 | N/A |
| | | | | | | | |
| Charges For Services | | | | | | | |
| Television Services Charges Vehicle Repl | 061.20.25.00.0.000.427.002 | $0 | $0 | $0 | $19,160 | $19,160 | N/A |
| Television Services Charges Vehicle Repl | 061.20.25.26.0.000.427.002 | $2,820 | $0 | $0 | $0 | $0 | 0% |
| Planning & Zoning Service Charges Vehicle Repl | 061.40.41.00.0.000.428.002 | $1,500 | $1,500 | $1,500 | $1,500 | $1,500 | 0% |
| Building Service Charges Vehicle Repl | 061.40.42.00.0.000.429.002 | $8,640 | $15,520 | $15,520 | $14,240 | $14,240 | -8.2% |
| Housing Inspections Service Charges Vehicle Repl | 061.40.43.41.0.000.430.002 | $11,720 | $13,520 | $13,520 | $13,520 | $13,520 | 0% |
| Health Inspections Service Charges Vehicle Repl | 061.40.43.42.0.000.431.002 | $1,500 | $1,500 | $1,500 | $1,500 | $1,500 | 0% |
| Manager's Office Service Charges Vehicle Repl | 061.426.002 | $12,230 | $17,970 | $17,970 | $13,360 | $13,360 | -25.7% |
| Human Services Service Charges Vehicle Repl | 061.50.00.00.0.000.432.002 | $1,810 | $1,380 | $1,380 | $4,010 | $4,010 | 190.6% |

| Name | Account ID | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|
| Police Administration Service Charges Vehicle Repl | 061.60.00.00.0.000.433.002 | $226,540 | $224,780 | $224,780 | $243,490 | $243,490 | 8.3% |
| Fire Administration Service Charge Vehicle Repl | 061.70.00.00.0.000.434.002 | $862,100 | $699,430 | $699,430 | $640,640 | $640,640 | -8.4% |
| Public Works Administration Service Charges Vehicle Repl | 061.80.00.00.0.000.435.002 | $606,180 | $320,310 | $320,310 | $673,530 | $673,530 | 110.3% |
| Public Works Engineering Service Charges Vehicle Repl | 061.80.83.00.0.000.436.002 | $13,000 | $10,620 | $10,620 | $14,420 | $14,420 | 35.8% |
| Public Works Water Service Charge Vehicle Repl | 061.80.84.00.0.000.437.002 | $578,290 | $336,340 | $336,340 | $383,660 | $383,660 | 14.1% |
| Total Charges For Services: | | $2,326,330 | $1,642,870 | $1,642,870 | $2,023,030 | $2,023,030 | 23.1% |
| | | | | | | | |
| Investment Income | | | | | | | |
| Interest Income Interest Income | 061.456.001 | $217,745 | $100,000 | $385,000 | $300,000 | $309,000 | 200% |
| Unrealized Gains/Losses PMA | 061.467.006 | $319,906 | $0 | $0 | $0 | $0 | 0% |
| Total Investment Income: | | $537,652 | $100,000 | $385,000 | $300,000 | $309,000 | 200% |
| | | | | | | | |
| Reimbursements | | | | | | | |
| Reimbursements Contribution Revenue | 061.473.015 | $7,195 | $0 | $0 | $0 | $0 | 0% |
| Total Reimbursements: | | $7,195 | $0 | $0 | $0 | $0 | 0% |
| | | | | | | | |
| Other Financing Sources | | | | | | | |
| Gain/Loss on Sale of Assets Gain/Loss Sale of Assets | 061.493.001 | $66,722 | $0 | $0 | $0 | $0 | 0% |
| Total Other Financing Sources: | | $66,722 | $0 | $0 | $0 | $0 | 0% |
| Total Vehicle Replacement Fund: | | $2,937,899 | $1,742,870 | $2,070,370 | $2,348,030 | $2,357,780 | 34.7% |
| | | | | | | | |
| Computer Replacement Fund | | | | | | | |
| Charges For Services | | | | | | | |
| Computer Replacement Computers-IT Div | 062.20.24.00.0.000.438.001 | $171,950 | $217,550 | $217,550 | $200,925 | $205,675 | -7.6% |
| Technology Replacement Charge Police | 062.60.01.00.0.000.450.001 | $0 | $0 | $0 | $399,276 | $399,276 | N/A |
| Technology Replacement Charge Fire | 062.70.01.00.0.000.450.002 | $0 | $0 | $0 | $384,667 | $384,667 | N/A |
| Computer Replacement Computers-Water | 062.80.84.00.0.000.438.005 | $9,050 | $11,450 | $11,450 | $10,575 | $10,825 | -7.6% |
| Total Charges For Services: | | $181,000 | $229,000 | $229,000 | $995,443 | $1,000,443 | 334.7% |
| | | | | | | | |

| Name | Account ID | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|
| Investment Income | | | | | | | |
| Interest Income Interest Income | 062.456.001 | $13,239 | $0 | $0 | $0 | $0 | 0% |
| Total Investment Income: | | $13,239 | $0 | $0 | $0 | $0 | 0% |
| | | | | | | | |
| Other Financing Sources | | | | | | | |
| Gain/Loss on Disposal of Assets Gain/Loss Disp of Assets | 062.494.001 | -$29,588 | $0 | $0 | $0 | $0 | 0% |
| Total Other Financing Sources: | | -$29,588 | $0 | $0 | $0 | $0 | 0% |
| Total Computer Replacement Fund: | | $164,651 | $229,000 | $229,000 | $995,443 | $1,000,443 | 334.7% |
| | | | | | | | |
| Risk Management Fund | | | | | | | |
| Other Revenue | | | | | | | |
| Contributions Employee Health Contrib | 063.478.001 | $704,888 | $782,805 | $785,000 | $805,000 | $829,150 | 2.8% |
| Contributions Flex Addl Life Contrib | 063.478.003 | $30,913 | $27,500 | $32,500 | $32,500 | $33,475 | 18.2% |
| Contributions Retiree Medical Contrib | 063.478.008 | $850,473 | $925,000 | $905,000 | $940,000 | $963,050 | 1.6% |
| Contributions Employee Dental Contrib | 063.478.012 | $154,597 | $152,135 | $156,000 | $160,000 | $164,800 | 5.2% |
| Contributions Retiree Dental Contrib | 063.478.013 | $36,746 | $32,096 | $30,000 | $32,000 | $32,960 | -0.3% |
| Contributions Vision Contribution | 063.478.014 | -$4,190 | $20,000 | $5,000 | $20,000 | $20,600 | 0% |
| Contributions Retiree Vision Contribution | 063.478.015 | $962 | $750 | $1,000 | $1,000 | $1,030 | 33.3% |
| Other Revenue Miscellaneous Income | 063.479.005 | $617 | $350,000 | $350,000 | $350,000 | $360,500 | 0% |
| Other Revenue Change in IPBC Terminal Reserve | 063.479.016 | $232,728 | $0 | $0 | $0 | $0 | 0% |
| Other Revenue Change in IRMA Excess Surplus | 063.479.017 | -$108,012 | $0 | $0 | $0 | $0 | 0% |
| Total Other Revenue: | | $1,899,720 | $2,290,286 | $2,264,500 | $2,340,500 | $2,405,565 | 2.2% |
| | | | | | | | |
| Charges For Services | | | | | | | |
| Risk Management - Liability Gen Fund-Liability | 063.30.00.00.4.000.439.001 | $1,101,110 | $1,138,052 | $1,138,052 | $1,146,062 | $1,180,443 | 0.7% |
| Risk Management - Medical & Dental Departmental Charges | 063.440.010 | $5,279,565 | $5,914,527 | $5,914,527 | $5,707,963 | $5,879,201 | -3.5% |
| Risk Management - Medical & Dental Medical - PW Charges | 063.440.011 | $311,657 | $0 | $0 | $0 | $0 | 0% |

| Name | Account ID | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|
| Risk Management - Medical & Dental Depart Charges Dental | 063.440.012 | $155,197 | $152,135 | $152,135 | $158,226 | $162,972 | 4% |
| Risk Management - Life Dept Charges-Life | 063.441.010 | $26,283 | $27,577 | $27,577 | $35,000 | $36,050 | 26.9% |
| Risk Management - Liability Parking Fund-Liab | 063.80.81.81.4.000.439.002 | $1,502 | $1,337 | $1,337 | $1,187 | $1,222 | -11.2% |
| Risk Management - Liability Parking Fund-Liab | 063.80.81.81.4.000.439.005 | $5,865 | $5,243 | $5,243 | $1,456 | $1,499 | -72.2% |
| Risk Management - Liability Water Fund-Liab | 063.80.84.00.4.000.439.006 | $245,440 | $272,125 | $272,125 | $229,912 | $236,809 | -15.5% |
| Risk Management - Liability Refuse Fund-Liab | 063.80.85.00.4.000.439.003 | $23,064 | $26,032 | $26,032 | $25,380 | $26,141 | -2.5% |
| Risk Management - Liability Veh Maint-Liab | 063.80.86.00.4.000.439.004 | $33,019 | $75,415 | $75,415 | $46,003 | $47,383 | -39% |
| Risk Management - Medical & Dental MPPL - Medical | 063.90.00.00.4.000.440.003 | $1,045,303 | $1,225,000 | $1,225,000 | $1,250,000 | $1,287,500 | 2% |
| Total Charges For Services: | | $8,228,006 | $8,837,443 | $8,837,443 | $8,601,189 | $8,859,220 | -2.7% |
| | | | | | | | |
| Investment Income | | | | | | | |
| Interest Income Interest Income | 063.456.001 | $13,240 | $25,000 | $18,000 | $12,500 | $12,875 | -50% |
| Total Investment Income: | | $13,240 | $25,000 | $18,000 | $12,500 | $12,875 | -50% |
| | | | | | | | |
| Reimbursements | | | | | | | |
| Reimbursements Property Damage Reimb | 063.473.008 | $5,494 | $0 | $0 | $0 | $0 | 0% |
| Reimbursements Insurance Reimb | 063.473.016 | $18,473 | $0 | $400,000 | $540,000 | $540,000 | N/A |
| Reimbursements IRMA Reimbursements | 063.473.020 | $31,567 | $0 | $0 | $0 | $0 | 0% |
| Total Reimbursements: | | $55,534 | $0 | $400,000 | $540,000 | $540,000 | N/A |
| Total Risk Management Fund: | | $10,196,500 | $11,152,729 | $11,519,943 | $11,494,189 | $11,817,660 | 3.1% |
| | | | | | | | |
| Building Improvement Fund | | | | | | | |
| Charges For Services | | | | | | | |
| Building Improvements Charge Police | 064.60.01.00.0.000.451.001 | $0 | $0 | $0 | $898,925 | $898,925 | N/A |
| Building Improvements Charge Fire | 064.70.01.00.0.000.451.002 | $0 | $0 | $0 | $241,250 | $241,250 | N/A |
| Building Improvements Charge Public Works | 064.80.01.00.0.000.451.003 | $0 | $0 | $0 | $450,000 | $450,000 | N/A |
| Total Charges For Services: | | $0 | $0 | $0 | $1,590,175 | $1,590,175 | N/A |
| Total Building Improvement Fund: | | $0 | $0 | $0 | $1,590,175 | $1,590,175 | N/A |
| Total Internal Service Funds: | | $15,914,353 | $15,727,872 | $16,472,586 | $19,193,985 | $19,601,080 | 22% |

| Name | Account ID | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|
| | | | | | | | |
| Escrow Deposit Fund | | | | | | | |
| Investment Income | | | | | | | |
| Interest Income Interest Income | 073.456.001 | $4,655 | $0 | $0 | $0 | $0 | 0% |
| Total Investment Income: | | $4,655 | $0 | $0 | $0 | $0 | 0% |
| Total Escrow Deposit Fund: | | $4,655 | $0 | $0 | $0 | $0 | 0% |
| Total All Funds: | | $162,185,850 | $164,943,509 | $184,647,786 | $160,943,865 | $184,976,083 | -2.4% |

# EXPENDITURE SUMMARIES

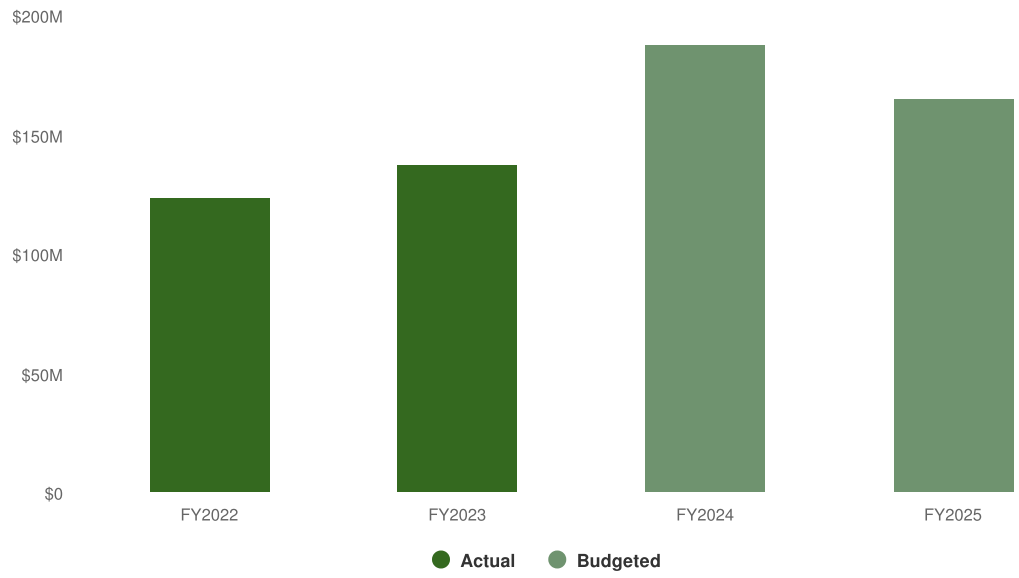
## Expenditures Summary

## Expenditures Summary

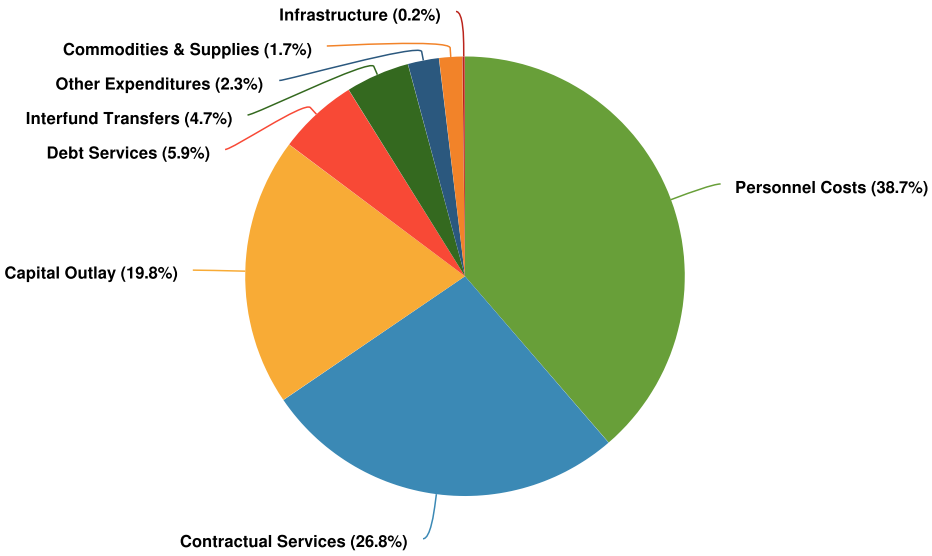
**$165,437,104** -$22,739,067

(-12.08% vs. prior year)

Expenditures Summary and Historical Budget vs. Actual



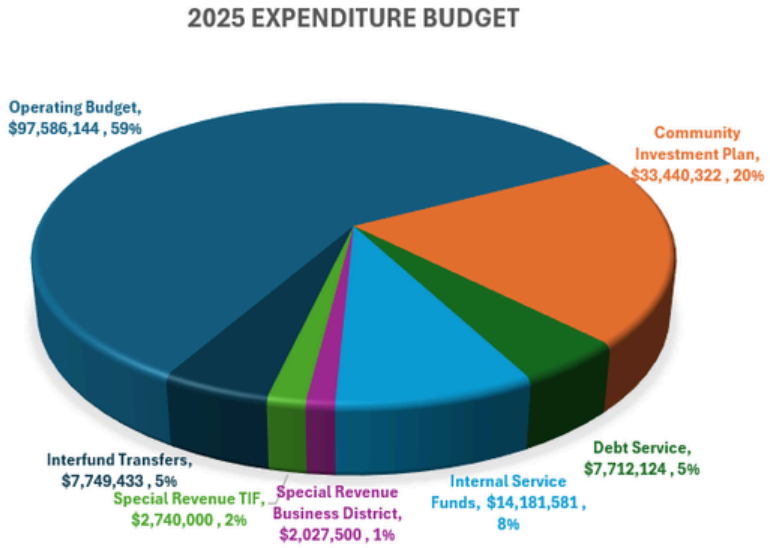
## Budgeted Expenditures by Expense Type




| Name | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|
| Expense Objects | | | | | | | |
| Personnel Costs | $50,942,097 | $55,980,069 | $60,306,911 | $59,906,629 | $63,968,275 | $64,918,008 | 6.1% |
| Contractual Services | $34,938,911 | $38,200,719 | $41,039,193 | $41,038,685 | $44,375,870 | $44,781,404 | 8.1% |
| Capital Outlay | $9,475,245 | $12,451,184 | $49,839,803 | $46,429,899 | $32,684,154 | $45,685,998 | -34.4% |
| Commodities & Supplies | $2,219,348 | $2,100,835 | $2,688,649 | $2,528,234 | $2,816,277 | $2,826,323 | 4.7% |
| Other Expenditures | $3,198,983 | $5,743,233 | $3,626,881 | $4,306,662 | $3,803,471 | $2,938,525 | 4.9% |
| Debt Services | $18,187,733 | $8,698,427 | $9,395,734 | $9,643,184 | $9,739,624 | $9,809,072 | 3.7% |
| Interfund Transfers | $4,688,401 | $14,280,911 | $21,279,000 | $21,279,000 | $7,749,433 | $14,307,177 | -63.6% |
| Infrastructure | $0 | $0 | $0 | $0 | $300,000 | $0 | N/A |
| Total Expense Objects: | $123,650,718 | $137,455,379 | $188,176,171 | $185,132,293 | $165,437,104 | $185,266,507 | -12.1% |

# Expenditure Analysis & Assumptions

This narrative section identifies expenditures by Operating and Non-Operating budgets, discusses the projections, and describes the methods and assumptions used in projecting the major operating expenses. The following pie chart illustrates the 2025 expenditure budget categories with their respective amounts and percentages in relation to the total 2025 budget.




The total expenditure budget for 2025 is $165.4 million, a decrease of $22.7 million compared to the amended 2024 budget of $188.2 million. The following table summarizes the 2025 budget for each expense category compared with the 2024 amended budget.

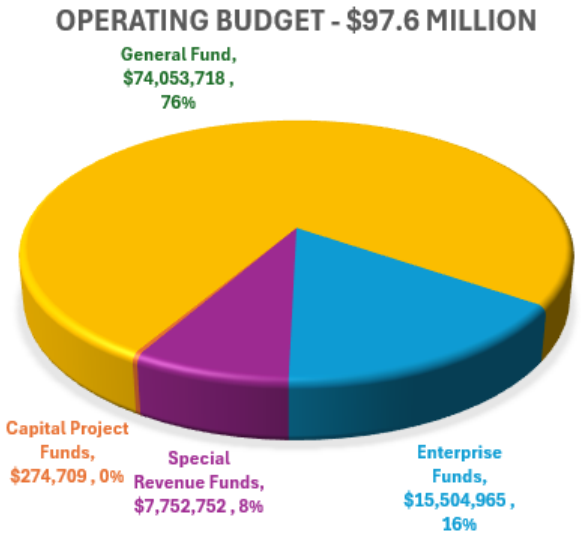
| Expense Categories | 2025 Budget | 2024 Budget | Increase / | % Change |
|---|---|---|---|---|
| Operating Budget | 97,586,144 | 91,975,157 | 5,610,987 | 6.1% |
| Community Investment Plan | 33,440,322 | 50,636,555 | (17,196,233) | -34.0% |
| Debt Service | 7,712,124 | 7,645,734 | 66,390 | 0.9% |
| Internal Service Funds | 14,181,581 | 13,392,126 | 789,455 | 5.9% |
| Special Revenue Business District | 2,027,500 | 1,750,000 | 277,500 | 15.9% |
| Special Revenue TIF | 2,740,000 | 1,497,600 | 1,242,400 | 83.0% |
| Interfund Transfers | 7,749,433 | 21,279,000 | (13,529,567) | -63.6% |
| **Total Revenues** | **165,437,104** | **188,176,171** | **(22,739,067)** | **-12.1%** |

**EXPENDITURES**

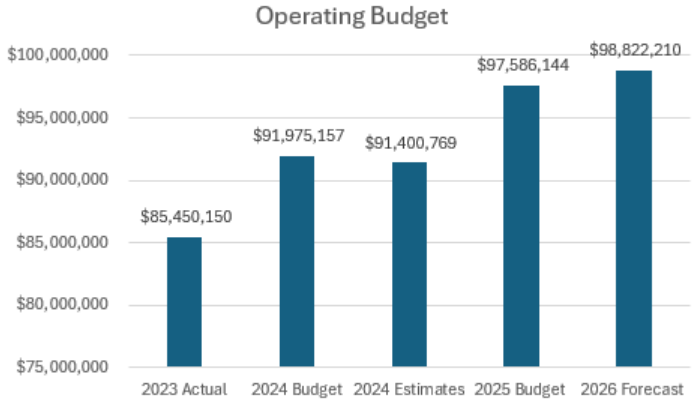
**Operating Budget**

The Village's operating budget reflects the anticipated spending for all departments during the upcoming year for items such as public safety, planning and development, social services, and other municipal programs and services.

The total operating budget in 2025 is $97.6 million, an increase of $5.6 million or 6.1 percent from the amended 2024 budget. Funding to support the operating budget comes from the General Fund, Capital Project Funds, Special Revenue Funds, and Enterprise Funds.
The graph below reflects a breakdown of the operating budget Fund Type.

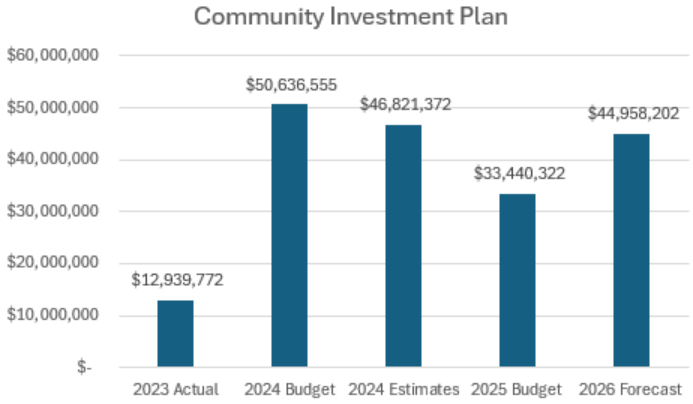



The increase in the operating budget is primarily attributable to the increase in pension costs, cost of living adjustments, inflationary adjustments for contractual services, and newly created internal service charges for the Building Improvement Fund and Technology Replacement Charges under the Computer Replacement Fund. The recent inflation and supply chain issues for vehicles have pushed the replacement costs for many vehicles unusually high and have resulted in higher lease payments to be funded annually. The personnel costs are increasing by $3.6 million for the reasons mentioned above and a $2.7 million increase in the contractual services are noted. Of this $2.7 million, the newly added building improvement and technology replacement lease payments account for $2.4 million. The remaining $0.3 million is inflationary in nature.




**Capital Budget**

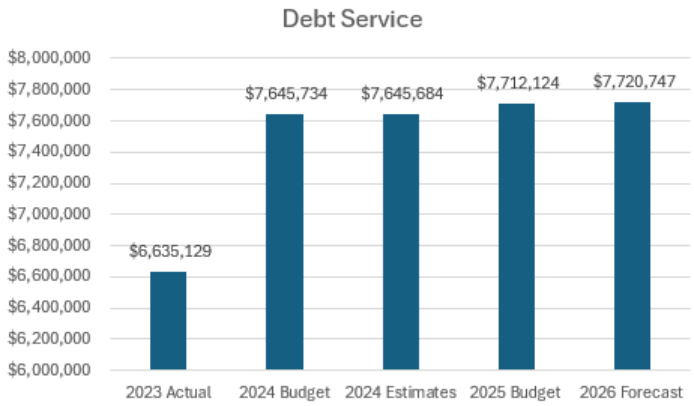
The Village capital budget is a plan for the acquisition and replacement of capital assets, which are resources that have an expected lifetime that extends beyond the acquisition year. Funding of the capital budget comes from dedicated revenue sources such as the sales tax, charges for services and bond proceeds. Bond funding of capital projects are for larger projects, buildings, and infrastructure, that cannot be supported on a pay-as-you-go basis.




In 2025, the total capital budget is projected to be $33.4 million, a decrease of $17.2 million or 33.9 percent from the amended 2024 CIP budget. There are several unfinished projects totaling $13.8 million, carried forwarded in 2024 from 2023, which have resulted in a higher-than-normal CIP budget for 2024. The basis of the annual capital budget is drawn from the five-year Community Investment Program (CIP). The CIP is a multi-year, prioritized plan for capital expenditures. The CIP addresses capital expenditures of $25,000 or more and all additions to the motor vehicle fleet and computer inventory. In addition to the CIP, other capital expenditures not meeting the guidelines for inclusion in the Community Investment Program are included in the Village capital budget.

**Debt Service Budget**

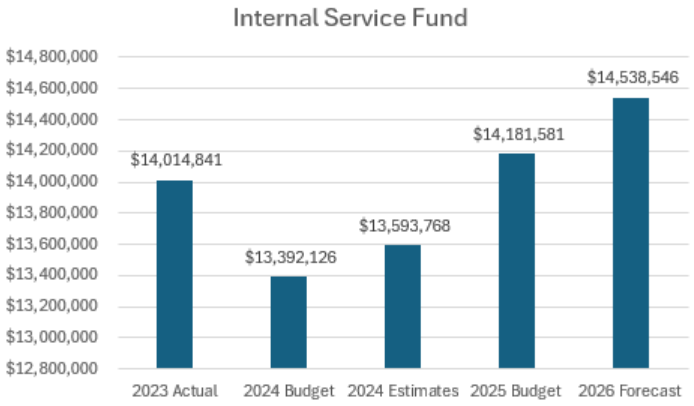
The Debt Service section of the budget contains the provision for current debt obligations of the Village. Current debt obligations include General Obligation Bonds issued for various capital projects.




The total debt service budget for 2025 is $7.7 million, $66,390 or 0.9 percent higher than the 2024 amended budget. A summary of annual debt service requirements and the annual principal requirements for all outstanding issues are included as supplemental information in the Debt Summary section of the document. The budget includes $3.6 million in interest expenditures and $4.1 million in principal payments.

**Internal Services Budget**

The Internal Services budget is used to account for the financing of goods or services provided by one department to another on a cost reimbursement basis. The Risk Management Fund and Vehicle Maintenance Fund are included in this Budget.




In 2025, the total internal service budget is projected at $14.2 million. This is an increase of $789,455, or 5.9 percent, from the amended 2024 budget. The Risk Management Fund accounted for $11.5 million of the total, while the Vehicle Maintenance Fund accounted for $2.7 million. The Risk Management Fund reflects an increase of $724,106 or 6.7 percent in the budgeted expenditure, mainly to account for the inflationary increases in the health and liability insurance including worker's compensation claims.

**Business District Fund**

The Business District Fund (a Special Revenue Fund) was established to account for the revenues and expenditures associated with the one Business District within the Village, Randhurst Village. Total expenditures for the Business District Fund for 2025 are projected at $2,027,500, an increase of $277,500 or 15.9 percent. Funding to support the expenditures is generated from sales taxes above a certain threshold, hotel/motel, entertainment and food & beverage taxes and a separate business district tax for retail establishments located within the district itself. The budget is adjusted based on the recent revenues and expenditures recognized by the Village.

**Special Revenue TIF District Non-Operating Expenditures**

The Prospect and Main TIF District Fund accounts for the resources to acquire and construct certain improvements in the Prospect and Main Tax Increment Financing District. A total of $2.7 million in non-operating expenditures are budgeted in this Fund for 2025. This is a planned increase of $1.2 million or 82.9 percent from the prior year due to redevelopment agreements in place. Non-operating expenditures for the Prospect & Main TIF District Fund include planned spending for developer incentives totaling $1.2 million, return of increment to Cook County totaling $800,000, student impact fees to be shared with SD 214 and SD 57 totaling $475,000, and $265,000 in other expenditures. These expenditures are considered one-time or non-recurring items and have been segregated from the other TIF-related expenses of Capital and Debt Service.

The South Mount Prospect TIF includes a major CIP item totaling $800,000, discussed under Capital Budgeting. Besides that, the Fund has $95,000 in expenditure under Special Revenue TIF District. It includes $50,000 in legal fees and $45,000 in other professional services.

**Interfund Transfers**

The Interfund Transfers budget for 2025 totals $7.7 million. These transfers will enable the Village to conduct various capital projects and abate debt service and pension levies for the year 2024, payable in 2025.

| From | To | Purpose | 2025 Amounts |
|---|---|---|---|
| General Fund | Debt Service Fund | Series 2018B Bond Abatements (Police and Fire HQ) | 1,444,250 |
| General Fund | Debt Service Fund | Series 2016 Bond Abatements | 1,655,183 |
| General Fund | Capital Project Fund | Supporting Capital Projects | 1,500,000 |
| General Fund | Pension Stabilization Fund | Pension Abatements | 2,000,000 |
| General Fund | Parking System | Supporting Capital Projects | 150,000 |
| EGRF SSA | General Fund | Supporting Fire Department Operations | 1,000,000 |
| **Total** | | | **7,749,433** |

This narrative describes the methods and assumptions used in projecting the major expenses identified in this section. Various data sources, including historical trends, professional associate estimates, projected economic development, and general market conditions, are the factors considered in carrying out the estimates and forecasts. The following categories of operating expenses are discussed: Personal Services, Salaries & Wages, Employee Benefits, Other Employee Costs, Contractual Services, Utilities, and Commodities & Supplies. The Community Investment Plan, Debt Service, Internal Service Funds, and Other Non-operating items are discussed in the respective sections of the budget book.

**Personal Services, Salaries & Wages**

*Average annual growth rate (2019-2023): 4.0 percent*

*2025 Budget Assumption: 2.5 percent to 4.0 percent*

The personal service costs consist of salaries and wages and represent 24.7 percent of the total 2025 Budget. There are 337 full-time equivalent Village employees (including new hiring), of which 205 are represented by the collective bargaining agreements. The wage increases for the union employees are driven by the collective bargaining agreements. The non-union employees receive performance-based wage increases from 0 to 4.0 percent. The total Personal Services cost for 2025 is reflected at $42.1 million, an increase of $2.6 million or 6.5 percent, mainly due to inflationary adjustments, cost of living adjustments, union step increases, and newly added positions.

**Employee Benefits**

*Average annual growth rate (2019-2023): 2.8 percent*

*2025 Budget Assumption: 5.3 percent*

The employee benefits primarily include pension contributions, health insurance, and federal payroll taxes. Health insurance expenses can vary from year to year due to changes in the selection of insurance plans as well as the number of dependents covered under the employee health insurance plans. Overall health insurance costs are estimated to increase by 2.1 percent over the 2024 budget. The police and fire pension levies are determined by an actuary hired by the Village. Due to changes in the interest rate assumption as well as changes in the mortality tables, the pension contributions are increasing by $803,926 or 7.7 percent. Increased pension contribution is the main reason for increased employee benefit costs.

**Other Employment Costs**

*Average annual growth rate (2019-2023): 25.2 percent*

*2025 Budget Assumption: 7.0 percent*

The other employment costs are comprised of employee training, uniform allowance, dues and membership, travel and meeting reimbursements, tuition fee reimbursements, and commercial driver's license reimbursements. The total Other Employment Costs are budgeted at $722,749 for the year 2025, an increase of $47,137 or 7.0 percent under the 2024 budget. Increases in the other employee costs are due to increased training expenditures across various departments of the Village.

**Contractual Services**

*Average annual growth rate (2019-2023): 1.7 percent*

*2025 Budget Assumption: 10.1 percent*

Contractual Services is one of the biggest operating expense categories in the budget after Personal Services. It represents 18.4 percent of the total 2025 budget. The total contractual service cost for 2025 is budgeted at $30.8 million, an increase of $2.8 million or 10.1 percent over the 2024 budget. It consists of many large line items including JAWA water purchases and fixed costs, vehicle maintenance payments, vehicle lease payments, refuse contractual services, Northwest Central Dispatch, legal fees, CDBG contracts, miscellaneous Public Works contracts, and many other contractual obligations. Starting in the year 2025, the Village will have two new programs added to the list. The Village will start charging departments for building improvement as well as technology replacement items. The building improvement charges will cause an increase of $1.6 million and technology replacement will cause an increase of $783,943. These two new programs are the main reason for a sizable increase of 10.1 percent. Except for the two new programs, the remaining contractual services are increasing by 1.6 percent. Most of the increases in the category are driven by the actual contracts and market trends; all the internal service fund charges are allocated based on the actual expenses for the fund, so that the fund can operate with self-sustained revenue sources.

**Utilities**

*Average annual growth rate (2019-2023): (2.3) percent (decrease)*

*2025 Budget Assumption: (0.9) percent (decrease)*

The utility expenses include electricity for the streetlights and certain village facilities, natural gas charges, and telephone and cellular phone services. The amount is budgeted based on recent actual expenses incurred by the Village. The 2025 budget for this category is $547,909, a marginal decrease of $5,005 or 0.9 percent over the 2024 budget. The budget amount is adjusted based on the recent trends and spending for the category.

**Commodities and Supplies**

*Average annual growth rate (2019-2023): 1.9 percent*

*2025 Budget Assumption: 4.7 percent*

The Commodities and Supplies category comprises many significant line items including street salts and calcium chloride for snow control, gas for vehicles, vehicle maintenance supplies, water and sewer utility maintenance supplies, street maintenance supplies, building maintenance supplies, and office supplies. Due to inflationary adjustments, commodities and supplies are expected to increase by 4.7 percent in FY 2025. The FY 2025 budget totals $2.8 million, an increase of $127,628 over the 2024 amended budget. The amount is budgeted based on recent trends and spending for the category.

# Operating Expenditures

# Departmental Summaries - Overview

Summary information is provided for all departments in this section. Information presented includes the following:

**Statement of Activities**
Provides a brief overview of the function of the department.

**Division Organization**
An organization chart illustrates the reporting structure for the department/division.

**Budgeted Positions and Amounts**
Summarizes authorized positions, full-time equivalents and budgeted personal services. Personal services include Salaries and Wages and Employee Benefits.

**2024 Key Accomplishments**
The Departments' contributions to fulfilling the strategic plan for the Village.

**Performance Measures**
Provides information relating to units of work (e.g. number of permit applications, number of vehicle stickers sold, or the number of arrests made) for the Department.

**2025 Goals**
A brief listing of the Department's plans to fulfill the strategic plan for the upcoming budget year.

**Expenditures by Division and Account Classification**
Summarizes the 2022 and 2023 actual, 2024 amended budget, 2024 estimated amount, 2025 budget, and 2026 forecasted amount for the expenditures of the divisions within the department by account classification.

**Significant Budget Changes**
Salary and Benefits:

- Human Services changed one position from part-time to full-time.
- The Police Department added one full-time position.
- The Fire Department added three full-time positions.
- Public Works eliminated one part-time position and one full-time position.

Insurance costs have been allocated to the department:

- General Liability Insurance costs have been allocated to the departments based on a weighted percentage of Full-Time Equivalents, Budget and Departmental Assets calculated for each department/division. The cost was allocated to the Village Manager's Office, Finance, Community Development, Human Services, Police, Fire and Public Works Departments.
- Workers' Compensation Insurance costs have been allocated to the department based on a weighted percentage of Full-time Equivalents, Salaries and Wages Budget, and a claims experience factor for the department. The costs were allocated to the Village Manager's Office, Finance, Community Development, Human Services, Police, Fire and Public Works Departments/Divisions.

# Public Representation

**Statement of Activities**

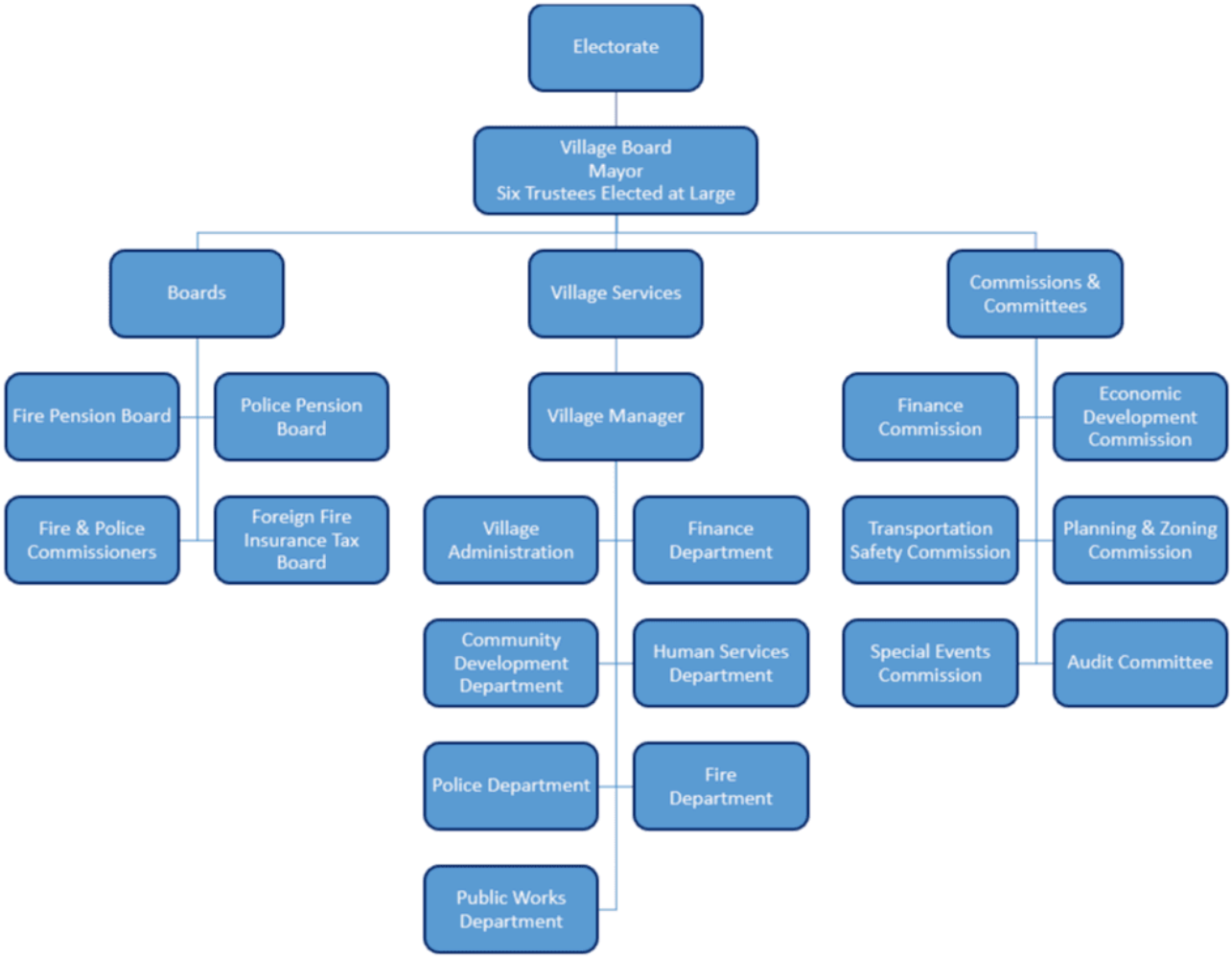
The Mayor and Board of Trustees develop policies and enact ordinances and resolutions to ensure the health, safety, and welfare of Mount Prospect residents. It is the responsibility of the Village Board to adopt an annual budget outlining the services to be offered to Village residents during the coming year and to establish the revenue sources to be used to finance the proposed services. Additionally, the Village Board establishes the tax levy, acts on all code amendments and directs policy on issues that may arise from time to time.

Lastly, a provision has again been included in the 2025 budget for modest financial support for those activities that benefit the entire community. It should be noted that the Village's participation in these activities includes not only financial support but also assistance from employees and the use of Village equipment where appropriate.



From Left to Right: Trustee Terri Gens, Trustee Agostino S. Filippone, Trustee John J. Matuszak, Mayor Paul Wm. Hoefert, Trustee Vincent J. Dante, Trustee William A. Grossi, and Trustee Colleen E. Saccotelli

## Organizational Chart

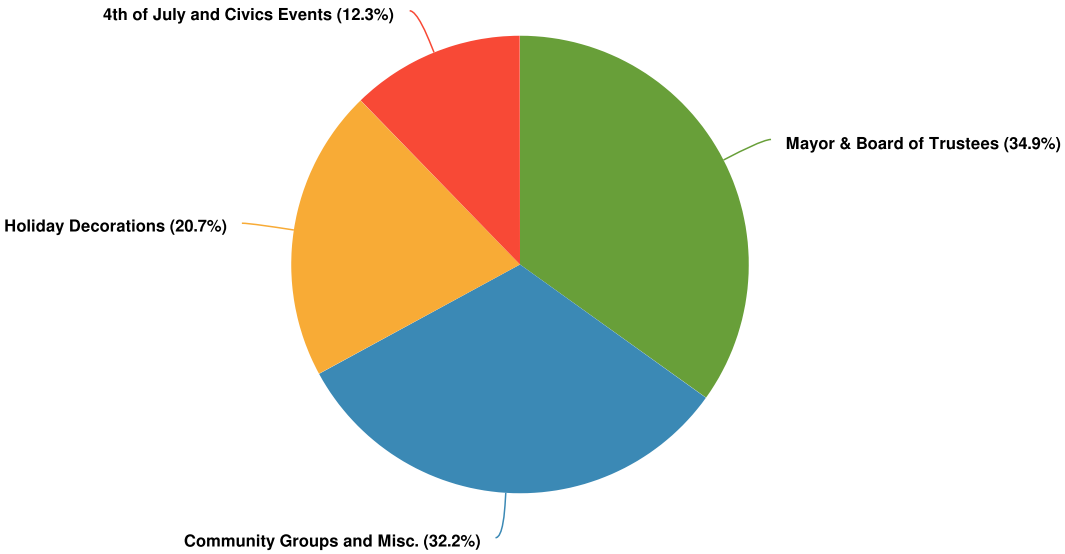



## Budgeted Positions

| | 2023 Positions | | 2024 Positions | | 2025 Positions | | Budgeted Positions | | |
|---|---|---|---|---|---|---|---|---|---|
| | **Auth** | **FTEs** | **Auth** | **FTEs** | **Auth** | **FTEs** | **2023** | **2024** | **2025** |
| **Public Representation** | | | | | | | | | |
| Mayor | 1.00 | 0.10 | 1.00 | 0.10 | 1.00 | 0.10 | 9,151 | 9,151 | 9,151 |
| Trustee | 6.00 | 0.60 | 6.00 | 0.60 | 6.00 | 0.60 | 17,772 | 17,772 | 17,772 |
| **Public Representation Total** | **7.00** | **0.70** | **7.00** | **0.70** | **7.00** | **0.70** | **26,923** | **26,923** | **26,923** |

# Expenditures by Function

## Budgeted Expenditures by Program




| Name | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|
| Expenditures | | | | | | | |
| Public Representation | | | | | | | |
| Mayor & Board of Trustees | | | | | | | |
| Personnel Costs | $26,752 | $26,929 | $26,923 | $26,923 | $26,923 | $26,923 | 0% |
| Contractual Services | $121,446 | $131,966 | $181,950 | $215,150 | $228,375 | $239,026 | 25.5% |
| Capital Outlay | $0 | $0 | $0 | $0 | $10,000 | $0 | N/A |
| Commodities & Supplies | $3,913 | $6,286 | $6,025 | $6,200 | $6,800 | $7,004 | 12.9% |
| Total Mayor & Board of Trustees: | $152,111 | $165,181 | $214,898 | $248,273 | $272,098 | $272,953 | 26.6% |
| | | | | | | | |
| Community Groups and Misc. | | | | | | | |
| Contractual Services | $141,389 | $226,496 | $227,250 | $230,661 | $245,850 | $245,850 | 8.2% |
| Other Expenditures | $2,332 | $2,733 | $5,000 | $5,000 | $5,000 | $5,000 | 0% |
| Total Community Groups and Misc.: | $143,721 | $229,230 | $232,250 | $235,661 | $250,850 | $250,850 | 8% |
| | | | | | | | |
| 4th of July and Civics Events | | | | | | | |
| Contractual Services | $54,336 | $62,061 | $59,098 | $60,017 | $48,708 | $48,319 | -17.6% |
| Commodities & Supplies | $24,690 | $21,434 | $46,727 | $46,076 | $46,862 | $47,672 | 0.3% |
| Total 4th of July and Civics Events: | $79,027 | $83,495 | $105,825 | $106,093 | $95,570 | $95,991 | -9.7% |
| | | | | | | | |

| Name | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|
| Holiday Decorations | | | | | | | |
| Contractual Services | $54,321 | $55,400 | $87,571 | $87,751 | $90,384 | $93,096 | 3.2% |
| Commodities & Supplies | $26,760 | $28,406 | $68,396 | $68,396 | $70,718 | $72,562 | 3.4% |
| **Total Holiday Decorations:** | **$81,081** | **$83,806** | **$155,967** | **$156,147** | **$161,102** | **$165,658** | **3.3%** |
| **Total Public Representation:** | **$455,939** | **$561,712** | **$708,940** | **$746,174** | **$779,620** | **$785,452** | **10%** |
| **Total Expenditures:** | **$455,939** | **$561,712** | **$708,940** | **$746,174** | **$779,620** | **$785,452** | **10%** |

# Public Representation Line Item Detail

## Expenditures by Function

| Name | Account ID | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|---|
| Expenditures | | | | | | | | |
| Public Representation | | | | | | | | |
| Mayor & Board of Trustees | | | | | | | | |
| Personnel Costs | | | | | | | | |
| Part-Time Earnings Part-Time Earnings | 001.10.11.00.0.000.501.001 | $24,851 | $25,015 | $25,006 | $25,006 | $25,006 | $25,006 | 0% |
| Social Security Contributions Social Security | 001.10.11.00.0.000.511.001 | $1,541 | $1,551 | $1,553 | $1,553 | $1,553 | $1,553 | 0% |
| Social Security Contributions Medicare | 001.10.11.00.0.000.511.002 | $360 | $363 | $364 | $364 | $364 | $364 | 0% |
| Total Personnel Costs: | | $26,752 | $26,929 | $26,923 | $26,923 | $26,923 | $26,923 | 0% |
| | | | | | | | | |
| Contractual Services | | | | | | | | |
| Board/Commissions Activities Board/Comm Activities | 001.10.11.00.0.000.516.001 | $1,894 | $2,826 | $3,100 | $3,100 | $4,500 | $4,635 | 45.2% |
| Travel & Meetings Travel & Meetings | 001.10.11.00.0.000.522.001 | $1,080 | $1,894 | $1,500 | $500 | $1,500 | $1,545 | 0% |
| Professional Services Auditing Services | 001.10.11.00.0.000.530.002 | $35,000 | $35,000 | $35,000 | $35,000 | $40,000 | $45,000 | 14.3% |
| Professional Services Other Prof. Serv. | 001.10.11.00.0.000.530.006 | $0 | $12,500 | $46,000 | $76,000 | $75,000 | $77,250 | 63% |
| Professional Services Strategic Plan | 001.10.11.00.0.000.530.020 | $32,425 | $31,075 | $41,000 | $42,000 | $45,000 | $46,350 | 9.8% |
| Meeting Expense Meeting Expense | 001.10.11.00.0.000.537.001 | $2,251 | $3,891 | $3,300 | $3,300 | $3,500 | $3,605 | 6.1% |
| Memorial Gifts Memorial Gifts | 001.10.11.00.0.000.538.001 | $1,271 | $1,050 | $1,500 | $1,600 | $1,700 | $1,751 | 13.3% |
| Special Functions Special Functions | 001.10.11.00.0.000.539.001 | $2,400 | $3,900 | $3,100 | $3,500 | $5,000 | $5,150 | 61.3% |
| Special Projects Special Projects | 001.10.11.00.0.000.543.001 | $10,794 | $3,448 | $4,300 | $7,000 | $7,000 | $7,210 | 62.8% |
| Postage Postage Expense | 001.10.11.00.0.000.544.002 | $36 | $0 | $150 | $150 | $175 | $180 | 16.7% |
| Organizational Memberships Org Memberships | 001.10.11.00.0.000.549.001 | $34,295 | $36,383 | $43,000 | $43,000 | $45,000 | $46,350 | 4.7% |
| Total Contractual Services: | | $121,446 | $131,966 | $181,950 | $215,150 | $228,375 | $239,026 | 25.5% |
| | | | | | | | | |
| Capital Outlay | | | | | | | | |

| Name | Account ID | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|---|
| Computer Equipment Computer Eqpt - New | 001.10.11.00.0.000.655.002 | $0 | $0 | $0 | $0 | $10,000 | $0 | N/A |
| Total Capital Outlay: | | $0 | $0 | $0 | $0 | $10,000 | $0 | N/A |
| | | | | | | | | |
| Commodities & Supplies | | | | | | | | |
| Office Supplies Office Supplies | 001.10.11.00.0.000.606.001 | $781 | $779 | $1,025 | $1,200 | $1,200 | $1,236 | 17.1% |
| Other Supplies Other Supplies | 001.10.11.00.0.000.608.001 | $2,042 | $2,333 | $2,000 | $2,000 | $2,100 | $2,163 | 5% |
| Administration Supplies Recognition Supplies | 001.10.11.00.0.000.630.001 | $1,089 | $3,174 | $3,000 | $3,000 | $3,500 | $3,605 | 16.7% |
| Total Commodities & Supplies: | | $3,913 | $6,286 | $6,025 | $6,200 | $6,800 | $7,004 | 12.9% |
| Total Mayor & Board of Trustees: | | $152,111 | $165,181 | $214,898 | $248,273 | $272,098 | $272,953 | 26.6% |
| | | | | | | | | |
| Community Groups and Misc. | | | | | | | | |
| Contractual Services | | | | | | | | |
| Community Groups & Other Sponsored Events Sister Cities Comm. | 001.10.11.00.0.001.578.001 | $5,471 | $501 | $0 | $0 | $0 | $0 | 0% |
| Community Groups & Other Sponsored Events Memorial Day Parade | 001.10.11.00.0.001.578.004 | $1,200 | $2,238 | $2,000 | $1,500 | $2,000 | $2,000 | 0% |
| Community Groups & Other Sponsored Events Summer Block Party | 001.10.11.00.0.001.578.005 | $55,356 | $103,197 | $100,000 | $102,000 | $110,000 | $110,000 | 10% |
| Community Groups & Other Sponsored Events MP Historical Society | 001.10.11.00.0.001.578.006 | $50,000 | $50,000 | $50,000 | $50,000 | $50,000 | $50,000 | 0% |
| Community Groups & Other Sponsored Events Friday's On The Green | 001.10.11.00.0.001.578.011 | $6,385 | $7,627 | $5,400 | $10,000 | $10,000 | $10,000 | 85.2% |
| Community Groups & Other Sponsored Events Celebration of Cultures | 001.10.11.00.0.001.578.014 | $20,079 | $26,206 | $32,000 | $32,000 | $32,000 | $32,000 | 0% |
| Special Events Commission Celestial Celebrations | 001.10.11.00.0.001.579.001 | $1,500 | $35,908 | $37,000 | $33,335 | $40,000 | $40,000 | 8.1% |
| Special Events Commission Family Bike Ride | 001.10.11.00.0.001.579.004 | $862 | $372 | $250 | $1,176 | $1,200 | $1,200 | 380% |
| Special Events Commission Other Expenses | 001.10.11.00.0.001.579.005 | $536 | $448 | $600 | $650 | $650 | $650 | 8.3% |
| Total Contractual Services: | | $141,389 | $226,496 | $227,250 | $230,661 | $245,850 | $245,850 | 8.2% |
| | | | | | | | | |
| Other Expenditures | | | | | | | | |
| Other Expenditures Property Tax Rebate | 001.10.11.00.0.001.636.010 | $2,332 | $2,733 | $5,000 | $5,000 | $5,000 | $5,000 | 0% |
| Total Other Expenditures: | | $2,332 | $2,733 | $5,000 | $5,000 | $5,000 | $5,000 | 0% |
| Total Community Groups and Misc.: | | $143,721 | $229,230 | $232,250 | $235,661 | $250,850 | $250,850 | 8% |
| | | | | | | | | |
| 4th of July and Civics Events | | | | | | | | |

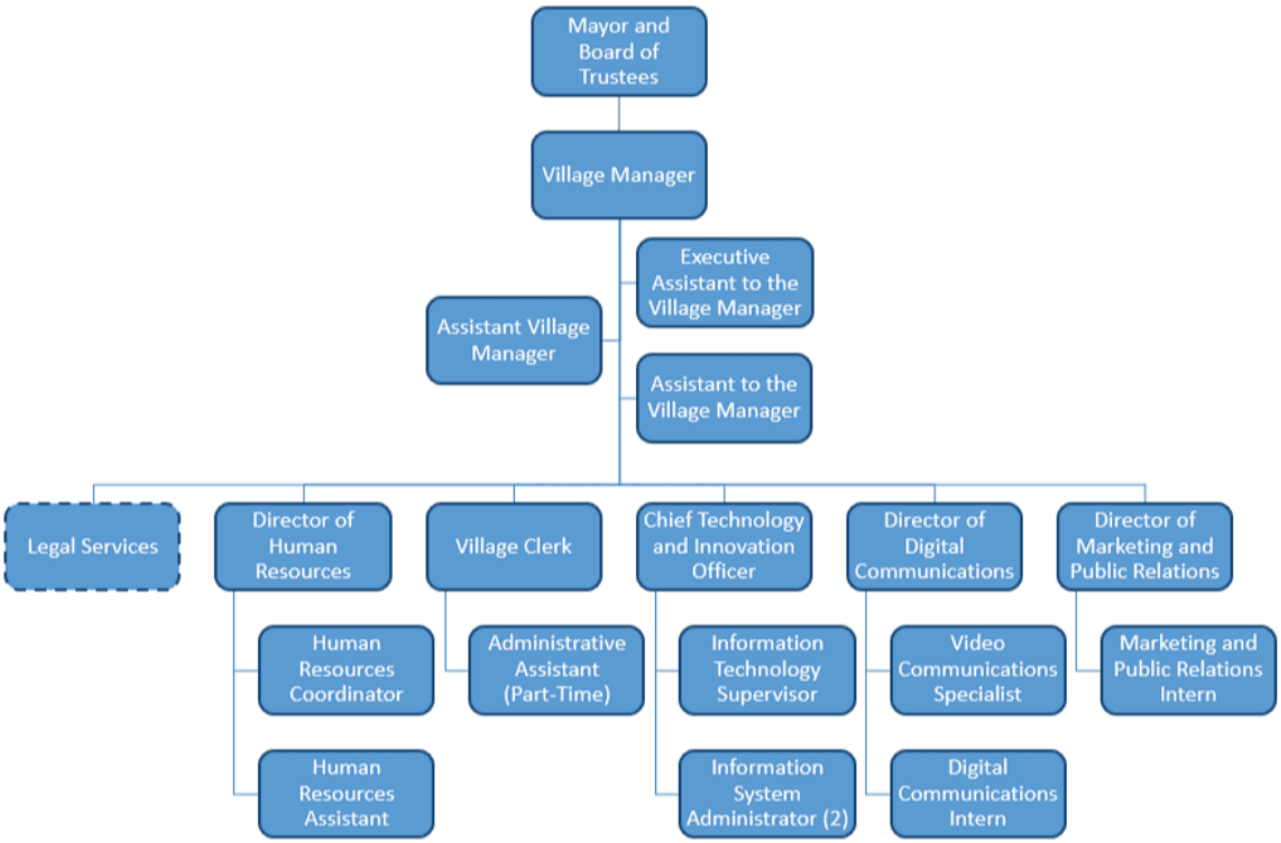
| Name | Account ID | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|---|
| Contractual Services | | | | | | | | |
| Professional Services Other Prof. Serv. | 001.10.11.00.8.400.530.006 | $0 | $0 | $1,139 | $1,139 | $1,173 | $1,208 | 3% |
| Community Groups & Other Sponsored Events July 4th Parade | 001.10.11.00.8.400.578.003 | $21,511 | $22,423 | $24,081 | $25,000 | $25,000 | $25,000 | 3.8% |
| Community Groups & Other Sponsored Events Oktoberfest | 001.10.11.00.8.400.578.015 | $26,470 | $33,606 | $26,917 | $26,917 | $15,000 | $15,000 | -44.3% |
| Holiday Decorations Barricade Rental | 001.10.11.00.8.400.580.005 | $2,256 | $1,768 | $2,461 | $2,461 | $2,535 | $2,611 | 3% |
| Holiday Decorations Fireworks | 001.10.11.00.8.400.580.006 | $4,100 | $4,264 | $4,500 | $4,500 | $5,000 | $4,500 | 11.1% |
| Total Contractual Services: | | $54,336 | $62,061 | $59,098 | $60,017 | $48,708 | $48,319 | -17.6% |
| | | | | | | | | |
| Commodities & Supplies | | | | | | | | |
| Community & Civic Services Civic Events Sign | 001.10.11.00.8.400.617.001 | $182 | $0 | $651 | $0 | $0 | $0 | -100% |
| Community & Civic Services Light Pole Banners | 001.10.11.00.8.400.617.002 | $15,683 | $7,229 | $25,098 | $25,098 | $25,851 | $26,627 | 3% |
| Community & Civic Services Parade Supplies | 001.10.11.00.8.400.617.003 | $6,453 | $9,835 | $16,441 | $16,441 | $16,441 | $16,441 | 0% |
| Community & Civic Services Village Flags | 001.10.11.00.8.400.617.004 | $2,372 | $3,312 | $3,444 | $3,444 | $3,444 | $3,444 | 0% |
| General Sign Making Materials | 001.10.11.00.8.400.622.008 | $0 | $1,057 | $1,093 | $1,093 | $1,126 | $1,160 | 3% |
| Total Commodities & Supplies: | | $24,690 | $21,434 | $46,727 | $46,076 | $46,862 | $47,672 | 0.3% |
| Total 4th of July and Civics Events: | | $79,027 | $83,495 | $105,825 | $106,093 | $95,570 | $95,991 | -9.7% |
| | | | | | | | | |
| Holiday Decorations | | | | | | | | |
| Contractual Services | | | | | | | | |
| Holiday Decorations Holiday Wreath Inst. | 001.10.11.00.8.401.580.001 | $15,768 | $11,285 | $17,571 | $17,751 | $18,284 | $18,833 | 4.1% |
| Holiday Decorations White Light Inst. | 001.10.11.00.8.401.580.004 | $38,554 | $44,115 | $70,000 | $70,000 | $72,100 | $74,263 | 3% |
| Total Contractual Services: | | $54,321 | $55,400 | $87,571 | $87,751 | $90,384 | $93,096 | 3.2% |
| | | | | | | | | |
| Commodities & Supplies | | | | | | | | |
| Community & Civic Services Holiday Decorations | 001.10.11.00.8.401.617.005 | $11,001 | $11,414 | $45,396 | $45,396 | $46,758 | $48,161 | 3% |
| Community & Civic Services White Light Supplies | 001.10.11.00.8.401.617.006 | $15,759 | $16,992 | $23,000 | $23,000 | $23,960 | $24,401 | 4.2% |
| Total Commodities & Supplies: | | $26,760 | $28,406 | $68,396 | $68,396 | $70,718 | $72,562 | 3.4% |
| Total Holiday Decorations: | | $81,081 | $83,806 | $155,967 | $156,147 | $161,102 | $165,658 | 3.3% |
| Total Public Representation: | | $455,939 | $561,712 | $708,940 | $746,174 | $779,620 | $785,452 | 10% |
| Total Expenditures: | | $455,939 | $561,712 | $708,940 | $746,174 | $779,620 | $785,452 | 10% |

# Village Administration

**Statement of Activities**

Village Administration includes the Village's Manager's Office, Legal Services, Village Clerk's Office, Human Resources, Information Technology, Digital Communications, Marketing and Public Relations. As a whole, these divisions are responsible for general day-to-day administration of Village operations. The Village Manager's Office develops policies and recommendations by working with the Mayor and Board of Trustees, coordinates the Village's Strategic Plan Implementation Guide, and reviews economic development initiatives. The Village Clerk's Office is responsible for freedom of information requests and maintains agendas and minutes for all Boards and Commissions. The Human Resources Division activities include recruitment, training and retention of a high performing and diverse workforce. It is the responsibility of the Information Technology Division to provide secure, efficient, and financially viable information technology solutions that fulfil the dynamic needs of the Village, enhancing staff's ability to deliver services. Activities include network administration, information systems management, software updates, and hardware upgrades. The Digital Communications Division provides production of certain Village events, livestream of Village Board meetings, and maintains the Village's website. Marketing and Public Relations Division oversees the Village Newsletter, press releases, social media sites and crisis communication practices.

## Organizational Chart



# Budgeted Positions

| | 2023 Positions | | 2024 Positions | | 2025 Positions | | Budgeted Positions | | |
|---|---|---|---|---|---|---|---|---|---|
| | **Auth** | **FTE** | **Auth** | **FTE** | **Auth** | **FTE** | **2023** | **2024** | **2025** |
| **Village Administration** | | | | | | | | | |
| **Full-Time** | | | | | | | | | |
| Village Manager | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 281,781 | 299,816 | 317,268 |
| Assistant Village Manager | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 166,064 | 184,001 | 177,888 |
| Executive Asst. to the Vlg. Mgr. | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 105,461 | 110,207 | 114,616 |
| Assistant to the Village Manager | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 99,868 | 106,350 | 94,176 |
| Village Clerk | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 93,928 | 98,154 | 101,592 |
| Director of Human Resources | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 135,473 | 161,793 | 168,264 |
| HR Generalist | 1.00 | 1.00 | - | - | - | - | 71,664 | - | - |
| Human Resources Coord. | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 91,350 | 95,261 | 108,161 |
| Chief Tech. & Innovation Officer | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 165,151 | 172,582 | 179,486 |
| IT Supervisor | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 104,473 | 109,101 | 113,433 |
| Info Systems Administrator | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 171,900 | 180,524 | 187,570 |
| Director of Digital Comm | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 99,873 | 104,367 | 108,022 |
| Video Communications Specialist | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 64,665 | 67,465 | 67,601 |
| Director of Mktg & Pub Relations | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 110,019 | 103,041 | 106,650 |
| HR Assistant | - | - | 1.00 | 1.00 | 1.00 | 1.00 | - | 73,151 | 73,840 |
| **Full-Time Total** | **15.00** | **15.00** | **15.00** | **15.00** | **15.00** | **15.00** | **1,761,670** | **1,865,813** | **1,918,567** |
| **Part-Time** | | | | | | | | | |
| P/T Administrative Assistant | 1.00 | 0.50 | 1.00 | 0.50 | 1.00 | 0.50 | 35,156 | 36,546 | 37,946 |
| **Part-Time Total** | **1.00** | **0.50** | **1.00** | **0.50** | **1.00** | **0.50** | **35,156** | **36,546** | **37,946** |
| **Seasonal** | | | | | | | | | |
| Intern-Budget Only | 2.00 | 0.50 | 2.00 | 0.50 | 2.00 | 0.50 | 6,000 | 6,000 | 8,100 |
| **Seasonal Total** | **2.00** | **0.50** | **2.00** | **0.50** | **2.00** | **0.50** | **6,000** | **6,000** | **8,100** |
| **Employee Benefits** | **-** | **-** | **-** | **-** | **-** | **-** | **1,114,036** | **1,120,968** | **1,158,138** |
| **Other Compensation** | **-** | **-** | **-** | **-** | **-** | **-** | **15,010** | **16,948** | **16,251** |
| **Village Administration Total** | **18.00** | **16.00** | **18.00** | **16.00** | **18.00** | **16.00** | **2,931,872** | **3,046,275** | **3,139,002** |

# 2024 Key Accomplishments

**Goal 1: Effective Village Government**

- No cyber security incidents.
- Completed 2023 Community Survey with very positive results.
- Produced the 2022 Annual Village Report.
- The overall Village property tax levy was reduced by 4.8% or $992,791 over the 2022 extended taxes payable in 2023.
- Drafted and presented a strategic marketing plan for the Village.
- Formed Mount Prospect Communications Team with key staff from each Village Department to further improve interdepartmental communications
- Mayor's 2023-24 State of the Village address showcased the fantastic work completed by the Village over the years.
- Lead kickoff event/relaunch of Mount Prospect Entrepreneur's Initiative.
- Created new Police Officer recruitment videos.
- Increase usage, reach, views and engagement on Meta accounts. Increase percentage branding from 45.5% - 250%.
- Converted TV Services Editing from an AVID platform to an Adobe Premier Pro Platform.
- Purchased and installed a new video playback system for the Village's government access channel.
- Added a 17x10 Jumbotron video screen for the 2023 Village Block Party to enhance the viewing experience for attendees.
- Successfully executed the transition of PW union employees from Local 150 insurance plan to the village insurance plans.
- Managed a successful conversion of the Village's third-party benefit management system.
- Improved tuition reimbursement policy: updated bereavement and dress code policies to maintain legal compliance and support a more inclusive Village culture.
- Drafted ordinance for village to exercise home rule authority regarding paid time off for employees.
- Developed and Maintained quarterly DEI data for transparency page on Village website.
- Acquired an applicant tracking system to help streamline recruiting and support DEI initiatives.
- Developed and conducted performance evaluation training for supervisors in all departments.
- Hosted the second annual intern appreciation luncheon.
- Passed Midwest Operating Engineers/ Local 150 funds union audit with zero findings.
- Created and implemented a flexible workplace policy.
- Executed a successor agreement with Local 150.
- Added a ROTH 457(b) option to our retirement plans in anticipation of SECURE Act 2.0.
- Updated the Classification and Compensation Plan, conducted multiple market compensation studies.

**Goal 2: Top-Quality Infrastructure**

- Rolled out Office 365- Office Applications.
- Completed Community Connections Center's fiber network connection.
- Implemented Internet/Switch/Cameras at Pocket Park.

**Goal 3: Family-Friendly Neighborhoods**

- Created an Intergovernmental Agreement between Village, Elk Grove Township and the Elk Grove Rural Fire Protection District and approved an SSR to provide a long term solution for Fire and EMS services in unincorporated Elk Grove Township.

**Goal 4: Vibrant Community Destinations**

- Launched pilot valet parking program for Downtown Triangle Area (The Prospect, Public House, and Station 34).
- Sustaining Downtown development and business momentum.

**Goal 5: Enhancing Mount Prospect Charm/Character**

- Rebranded Downtown Mount Prospect Block Party and promotional materials.
- Improved operations and flow of communications with the Special Events Commissions, creation of new event (Halloween House Decorating Contest)

# Performance Measures

| Strategic Goal | Task | Performance Measure | 2021 | 2022 | % Change from 2021 to 2022 | 2023 | % Change from 2022 to 2023 |
|---|---|---|---|---|---|---|---|
| **Goal 1:** Effective Village Government: Financially Sound, Exceptional Service | Village Clerk's Office | # of Freedom of Information Acts (FOIAs) excluding those submitted to Police | 289 | 437 | 51.2% | 625 | 43.0% |
| | | # of Resolutions Prepared | 48 | 37 | -22.9% | 23 | -37.8% |
| | | # Ordinances Drafted | 50 | 57 | 14.0% | 54 | -5.3% |
| | Information Technology | Helpdesk Tickets Responded to ≤ 2 hours (during business hours) | 95.0% | 95.0% | 0.0% | 95.0% | 0.0% |
| | | ERP Uptime | 99.9% | 99.9% | 0.0% | 99.9% | 0.0% |
| | | Email Uptime | 99.9% | 99.9% | 0.0% | 99.9% | 0.0% |
| | | Phone System Uptime | 99.9% | 99.9% | 0.0% | 99.9% | 0.0% |
| | | % of PC < 6 years old | 87.0% | 89.0% | 2.3% | 91.0% | 2.2% |
| | Human Resources | Employee Wellness Biometric Screening Participants | 188 | 201 | 6.9% | 249 | 23.9% |
| | | Workplace culture satisfaction among Employees* | 88.0% | 83.0% | -5.7% | 82.4% | -0.7% |
| | | Employee Turnover | 8.0% | 7.0% | -12.5% | 5.8% | -16.6% |
| | | # of New Hires (FT & PT) | 19 | 24 | 26.3% | 26 | 8.3% |
| | | Total Employee Separations | 26 | 23 | -11.5% | 19 | -17.4% |
| | | # of Retirement Only | 14 | 10 | -28.6% | 7 | -30.0% |
| **Goal 2:** Mount Prospect Charm and Character: Honoring History, Heritage, and Diversity, Equity and Inclusion | Communications | Hours Played (Avg. per month) | 840 | 840 | 0.0% | 840 | 0.0% |
| | | # of Internet Live Stream Views ** | 4,646 | 1,644 | -64.6% | 3,806 | 131.5% |
| | | # of Video-On-Demand Views ** | 2,719 | 1,725 | -36.6% | 6,885 | 299.1% |
| | | # of Facebook Posts | 1,670 | 1,430 | -14.4% | 1,660 | 16.1% |
| | | # of Facebook Fans | 17,300 | 21,700 | 25.4% | 24,700 | 13.8% |
| | | # of Tweets | 1,250 | 1,110 | -11.2% | 853 | -23.2% |
| | | # of Twitter Followers | 8,690 | 9,190 | 5.8% | 9,830 | 7.0% |
| | | # of Instagram Posts | 45 | 69 | 53.3% | 343 | 397.1% |
| | | # of Instagram Followers | 1,520 | 1,790 | 17.8% | 3,590 | 100.6% |
| | | # of YouTube Videos Posted | 41 | 52 | 26.8% | 52 | 0.0% |
| | | # of YouTube Views | 15,820 | 11,485 | -27.4% | 11,922 | 3.8% |

*Self-Reported
**New counting metric converted from Earthchannel SD to Champ Video HD

# 2025 Goals

**Goal 1: Effective Village Government**

- Elected Officials Ethics Ordinance: COW Presentation and Direction
- Technology for Public Safety, Public Works, and Human Services
- Village proactive marketing plan implementation
- Fire contract: Negotiations and approval
- Intergovernmental Collaboration between the Park District, School Districts, and Library and State Representatives
- Elk Grove Rural Fire Protection District Transition
- Village Classification and Compensation plan

**Goal 3: Family-Friendly Neighborhoods**

- Sustainability Plan Action Plan
- Mount Prospect Park District – Lion's Park
- Comprehensive Plan Update

**Goal 4: Vibrant Community Destinations**

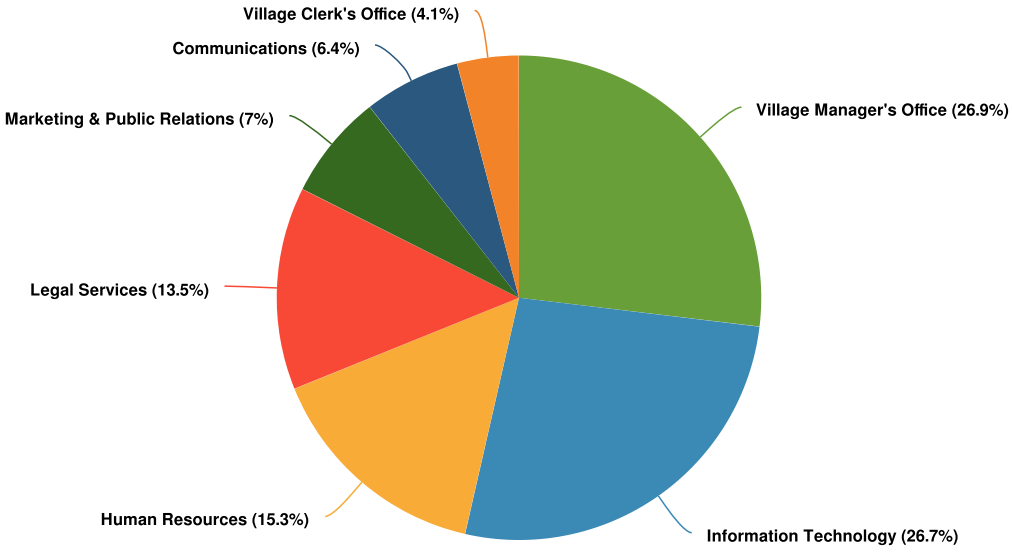
- 111 Busse Redevelopment Project – Monitor court actions and Village Code enforcement
- South Mount Prospect Development
- Prospect Avenue Alfresco Plan

**Goal 5: Enhancing Mount Prospect Charm/Character**

- Events policy, guidelines, and process
- Mission review for the Special Events Commission

# Expenditures by Function

## Budgeted Expenditures by Function



| Name | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|
| Expenditures | | | | | | | |
| Village Administration | | | | | | | |
| Legal Services | | | | | | | |
| Contractual Services | $492,369 | $605,317 | $632,500 | $677,200 | $760,825 | $678,990 | 20.3% |
| Total Legal Services: | $492,369 | $605,317 | $632,500 | $677,200 | $760,825 | $678,990 | 20.3% |
| | | | | | | | |
| Village Manager's Office | | | | | | | |
| Personnel Costs | $845,656 | $869,120 | $1,198,872 | $1,110,800 | $1,188,717 | $1,202,127 | -0.8% |
| Contractual Services | $144,569 | $69,084 | $120,791 | $116,291 | $114,844 | $117,866 | -4.9% |
| Capital Outlay | $0 | $248 | $250 | $250 | $250 | $257 | 0% |
| Commodities & Supplies | $6,175 | $4,944 | $8,865 | $8,865 | $9,315 | $9,589 | 5.1% |
| Other Expenditures | $0 | $0 | $200,000 | $200,000 | $200,000 | $200,000 | 0% |
| Total Village Manager's Office: | $996,401 | $943,396 | $1,528,778 | $1,436,206 | $1,513,126 | $1,529,839 | -1% |
| | | | | | | | |
| Village Clerk's Office | | | | | | | |
| Personnel Costs | $165,410 | $172,811 | $182,131 | $180,988 | $188,311 | $193,926 | 3.4% |
| Contractual Services | $17,626 | $29,287 | $40,222 | $40,222 | $40,600 | $41,551 | 0.9% |
| Commodities & Supplies | $770 | $829 | $1,250 | $2,050 | $2,050 | $2,112 | 64% |
| Total Village Clerk's Office: | $183,807 | $202,927 | $223,603 | $223,260 | $230,961 | $237,589 | 3.3% |
| | | | | | | | |
| Human Resources | | | | | | | |
| Personnel Costs | $866,066 | $952,343 | $651,427 | $637,955 | $716,448 | $666,612 | 10% |
| Contractual Services | $77,471 | $27,661 | $93,785 | $92,210 | $141,900 | $102,460 | 51.3% |
| Capital Outlay | $0 | $0 | $2,250 | $2,250 | $0 | $0 | -100% |
| Commodities & Supplies | $1,504 | $775 | $1,835 | $1,850 | $1,875 | $1,875 | 2.2% |
| Total Human Resources: | $945,042 | $980,778 | $749,297 | $734,265 | $860,223 | $770,947 | 14.8% |
| | | | | | | | |
| Communications | | | | | | | |
| Personnel Costs | $234,695 | $257,109 | $256,216 | $248,898 | $262,240 | $270,074 | 2.4% |
| Contractual Services | $253,195 | $70,754 | $79,812 | $68,509 | $99,123 | $101,502 | 24.2% |
| Capital Outlay | $7,644 | $13,604 | $15,000 | $0 | $0 | $0 | -100% |
| Commodities & Supplies | $4,089 | $1,088 | $1,125 | $1,000 | $1,050 | $1,083 | -6.7% |
| Total Communications: | $499,623 | $342,555 | $352,153 | $318,407 | $362,413 | $372,659 | 2.9% |
| | | | | | | | |
| Information Technology | | | | | | | |
| Personnel Costs | $582,934 | $592,147 | $627,631 | $633,966 | $648,084 | $667,460 | 3.3% |
| Contractual Services | $503,864 | $657,327 | $818,685 | $824,500 | $835,975 | $854,775 | 2.1% |
| Capital Outlay | $15,914 | $8,840 | $15,000 | $15,000 | $15,000 | $15,000 | 0% |
| Commodities & Supplies | $445 | $482 | $500 | $500 | $500 | $500 | 0% |
| Total Information Technology: | $1,103,157 | $1,258,795 | $1,461,816 | $1,473,966 | $1,499,559 | $1,537,735 | 2.6% |
| | | | | | | | |

| Name | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|
| Marketing & Public Relations | | | | | | | |
| Personnel Costs | $5,593 | $120,596 | $129,998 | $131,997 | $135,202 | $139,255 | 4% |
| Contractual Services | $0 | $155,493 | $269,500 | $235,807 | $260,500 | $270,600 | -3.3% |
| Total Marketing & Public Relations: | $5,593 | $276,089 | $399,498 | $367,804 | $395,702 | $409,855 | -1% |
| Total Village Administration: | $4,225,991 | $4,609,857 | $5,347,645 | $5,231,108 | $5,622,809 | $5,537,614 | 5.1% |
| Total Expenditures: | $4,225,991 | $4,609,857 | $5,347,645 | $5,231,108 | $5,622,809 | $5,537,614 | 5.1% |

# Village Administration Line Item Detail

## Expenditures by Function

| Name | Account ID | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|---|
| Expenditures | | | | | | | | |
| Village Administration | | | | | | | | |
| Legal Services | | | | | | | | |
| Contractual Services | | | | | | | | |
| Professional Services Other Prof. Serv. | 001.20.21.00.0.050.530.006 | $3,899 | $2,194 | $0 | $0 | $0 | $0 | 0% |
| Legal Services Legal-General Counsel | 001.20.21.00.0.050.531.001 | $452,706 | $579,263 | $572,000 | $572,000 | $600,000 | $618,000 | 4.9% |
| Legal Services Legal-Special Counsel | 001.20.21.00.0.050.531.002 | $31,055 | $19,181 | $50,000 | $100,000 | $150,000 | $50,000 | 200% |
| Legal Services Legal-Adm Adjudication | 001.20.21.00.0.050.531.003 | $3,488 | $4,680 | $5,200 | $5,200 | $5,500 | $5,665 | 5.8% |
| Legal Services Legal-Prosecutor | 001.20.21.00.0.050.531.006 | $1,222 | $0 | $5,000 | $0 | $5,000 | $5,000 | 0% |
| Postage Postage - Legal | 001.20.21.00.0.050.544.001 | $0 | $0 | $300 | $0 | $325 | $325 | 8.3% |
| Total Contractual Services: | | $492,369 | $605,317 | $632,500 | $677,200 | $760,825 | $678,990 | 20.3% |
| Total Legal Services: | | $492,369 | $605,317 | $632,500 | $677,200 | $760,825 | $678,990 | 20.3% |
| | | | | | | | | |
| Village Manager's Office | | | | | | | | |
| Personnel Costs | | | | | | | | |
| Full-Time Earnings Full-Time Earnings | 001.20.21.00.0.000.500.001 | $611,905 | $659,888 | $700,374 | $630,637 | $703,948 | $725,066 | 0.5% |
| Longevity Pay Longevity Pay | 001.20.21.00.0.000.506.001 | $2,700 | $2,700 | $2,700 | $2,700 | $2,200 | $2,200 | -18.5% |
| Group Insurance Medical Insurance | 001.20.21.00.0.000.510.001 | $69,270 | $70,811 | $74,289 | $66,511 | $62,179 | $64,044 | -16.3% |
| Group Insurance Workers' Comp Ins | 001.20.21.00.0.000.510.003 | $13,200 | $0 | $13,885 | $13,885 | $8,820 | $9,084 | -36.5% |
| Group Insurance Dental Insurance | 001.20.21.00.0.000.510.004 | $2,140 | $2,208 | $2,054 | $1,875 | $1,846 | $1,901 | -10.1% |
| Social Security Contributions Social Security | 001.20.21.00.0.000.511.001 | $29,187 | $31,170 | $44,839 | $36,368 | $45,872 | $36,480 | 2.3% |
| Social Security Contributions Medicare | 001.20.21.00.0.000.511.002 | $9,472 | $10,087 | $14,480 | $9,947 | $14,598 | $11,302 | 0.8% |
| Retirement Contributions IMRF Pension Expense | 001.20.21.00.0.000.512.001 | $58,309 | $48,011 | $47,354 | $47,796 | $45,311 | $46,670 | -4.3% |

| Name | Account ID | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|---|
| Other Employee Benefits Sick Leave Incentive | 001.20.21.00.0.000.513.001 | $2,833 | $2,325 | $2,461 | $0 | $0 | $0 | -100% |
| Other Employee Benefits Vac/Pers Leave Incent. | 001.20.21.00.0.000.513.002 | $23,167 | $18,200 | $22,784 | $27,000 | $24,997 | $25,746 | 9.7% |
| Other Employee Benefits Employee Allowances | 001.20.21.00.0.000.513.004 | $6,231 | $6,000 | $6,001 | $5,600 | $6,001 | $6,001 | 0% |
| Other Employee Benefits Other Compensation | 001.20.21.00.0.000.513.006 | $17,243 | $17,721 | $17,651 | $18,481 | $22,945 | $23,633 | 30% |
| Other Employee Benefits Market Adjustment Pool | 001.20.21.00.0.000.513.008 | $0 | $0 | $250,000 | $250,000 | $250,000 | $250,000 | 0% |
| **Total Personnel Costs:** | | **$845,656** | **$869,120** | **$1,198,872** | **$1,110,800** | **$1,188,717** | **$1,202,127** | **-0.8%** |
| | | | | | | | | |
| **Contractual Services** | | | | | | | | |
| Board/Staff Workshops Board/Staff Wrkshps | 001.20.21.00.0.000.515.001 | $0 | $356 | $1,400 | $1,400 | $1,500 | $1,545 | 7.1% |
| Dues & Memberships Dues & Memberships | 001.20.21.00.0.000.518.001 | $7,596 | $5,210 | $7,600 | $7,600 | $7,500 | $7,725 | -1.3% |
| Travel & Meetings Travel & Meetings | 001.20.21.00.0.000.522.001 | $10,593 | $8,201 | $14,500 | $14,500 | $15,000 | $15,450 | 3.4% |
| Training Training | 001.20.21.00.0.000.525.004 | $2,517 | $2,684 | $4,000 | $4,000 | $4,000 | $4,120 | 0% |
| Professional Services Other Prof. Serv. | 001.20.21.00.0.000.530.006 | $86,073 | $5,004 | $25,000 | $25,000 | $30,000 | $30,900 | 20% |
| Equipment Maintenance & Repair Equipment Maint. | 001.20.21.00.0.000.532.002 | $0 | $0 | $200 | $200 | $225 | $231 | 12.5% |
| Postage Postage Expense | 001.20.21.00.0.000.544.002 | $1,550 | $612 | $2,100 | $2,100 | $2,100 | $2,163 | 0% |
| Capital Replacement Payments Vehicle Lease Payment | 001.20.21.00.0.000.553.001 | $3,000 | $12,230 | $17,970 | $17,970 | $13,360 | $13,360 | -25.7% |
| Vehicle Maintenance Payment Vehicle Maint Payment | 001.20.21.00.0.000.554.001 | $3,049 | $3,867 | $3,902 | $3,902 | $4,091 | $4,192 | 4.8% |
| Computer Software Cloud-Based Service | 001.20.21.00.0.000.561.004 | $1,366 | $1,355 | $2,000 | $2,500 | $3,500 | $3,605 | 75% |
| Records Management Document Imaging | 001.20.21.00.0.000.562.001 | $0 | $0 | $5,000 | $0 | $0 | $0 | -100% |
| Telephone - Cellular Telephone - Cellular | 001.20.21.00.0.000.590.001 | $3,932 | $3,216 | $4,000 | $4,000 | $4,000 | $4,120 | 0% |
| Insurance Expense General Liability | 001.20.21.00.0.000.593.001 | $24,893 | $26,351 | $33,119 | $33,119 | $29,568 | $30,455 | -10.7% |
| **Total Contractual Services:** | | **$144,569** | **$69,084** | **$120,791** | **$116,291** | **$114,844** | **$117,866** | **-4.9%** |
| | | | | | | | | |
| **Capital Outlay** | | | | | | | | |

| Name | Account ID | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|---|
| Office Equipment Office Eqpt | 001.20.21.00.0.000.656.001 | $0 | $248 | $250 | $250 | $250 | $257 | 0% |
| Total Capital Outlay: | | $0 | $248 | $250 | $250 | $250 | $257 | 0% |
| | | | | | | | | |
| Commodities & Supplies | | | | | | | | |
| Office Equipment Office Equipment | 001.20.21.00.0.000.604.001 | $0 | $238 | $500 | $500 | $550 | $566 | 10% |
| Office Supplies Office Supplies | 001.20.21.00.0.000.606.001 | $3,655 | $2,523 | $4,800 | $4,800 | $5,000 | $5,150 | 4.2% |
| Publications Publications | 001.20.21.00.0.000.612.001 | $2,369 | $2,032 | $3,400 | $3,400 | $3,600 | $3,708 | 5.9% |
| Vehicle Registration/License Vehicle Reg/License | 001.20.21.00.0.000.616.001 | $151 | $151 | $165 | $165 | $165 | $165 | 0% |
| Total Commodities & Supplies: | | $6,175 | $4,944 | $8,865 | $8,865 | $9,315 | $9,589 | 5.1% |
| | | | | | | | | |
| Other Expenditures | | | | | | | | |
| Other Expenditures Contingencies | 001.20.21.00.0.000.636.020 | $0 | $0 | $200,000 | $200,000 | $200,000 | $200,000 | 0% |
| Total Other Expenditures: | | $0 | $0 | $200,000 | $200,000 | $200,000 | $200,000 | 0% |
| Total Village Manager's Office: | | $996,401 | $943,396 | $1,528,778 | $1,436,206 | $1,513,126 | $1,529,839 | -1% |
| | | | | | | | | |
| Village Clerk's Office | | | | | | | | |
| Personnel Costs | | | | | | | | |
| Full-Time Earnings Full-Time Earnings | 001.20.22.00.0.000.500.001 | $89,454 | $93,927 | $98,154 | $98,326 | $101,592 | $104,639 | 3.5% |
| Part-Time Earnings Part-Time Earnings | 001.20.22.00.0.000.501.001 | $26,726 | $32,047 | $36,546 | $31,924 | $37,946 | $39,084 | 3.8% |
| Longevity Pay Longevity Pay | 001.20.22.00.0.000.506.001 | $600 | $600 | $600 | $600 | $1,000 | $1,000 | 66.7% |
| Group Insurance Medical Insurance | 001.20.22.00.0.000.510.001 | $24,507 | $24,823 | $26,042 | $28,211 | $25,431 | $26,193 | -2.3% |
| Group Insurance Dental Insurance | 001.20.22.00.0.000.510.004 | $813 | $839 | $780 | $844 | $798 | $821 | 2.3% |
| Social Security Contributions Social Security | 001.20.22.00.0.000.511.001 | $7,123 | $7,635 | $8,414 | $7,829 | $8,770 | $9,033 | 4.2% |
| Social Security Contributions Medicare | 001.20.22.00.0.000.511.002 | $1,666 | $1,785 | $1,969 | $3,412 | $2,052 | $2,113 | 4.2% |
| Retirement Contributions IMRF Pension Expense | 001.20.22.00.0.000.512.001 | $10,503 | $8,619 | $8,632 | $8,342 | $9,221 | $9,497 | 6.8% |
| Other Employee Benefits Sick Leave Incentive | 001.20.22.00.0.000.513.001 | $0 | $909 | $994 | $1,500 | $1,501 | $1,546 | 51% |
| Other Employee Benefits Vac/Pers Leave Incent. | 001.20.22.00.0.000.513.002 | $4,018 | $1,628 | $0 | $0 | $0 | $0 | 0% |
| Total Personnel Costs: | | $165,410 | $172,811 | $182,131 | $180,988 | $188,311 | $193,926 | 3.4% |

| Name | Account ID | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | |
| Contractual Services | | | | | | | | |
| Dues & Memberships Dues & Memberships | 001.20.22.00.0.000.518.001 | $353 | $285 | $350 | $350 | $350 | $360 | 0% |
| Travel & Meetings Travel & Meetings | 001.20.22.00.0.000.522.001 | $0 | $165 | $700 | $700 | $700 | $721 | 0% |
| Training Training | 001.20.22.00.0.000.525.004 | $0 | $0 | $1,000 | $1,000 | $1,000 | $1,030 | 0% |
| Legal Notices Legal Notices | 001.20.22.00.0.000.541.001 | $1,688 | $3,918 | $2,150 | $2,150 | $2,150 | $2,214 | 0% |
| Recording Expense Recording Expense | 001.20.22.00.0.000.542.001 | $5,148 | $3,850 | $7,000 | $7,000 | $7,000 | $7,210 | 0% |
| Postage Postage Expense | 001.20.22.00.0.000.544.002 | $281 | $157 | $400 | $400 | $400 | $416 | 0% |
| Copier Lease Payment Copier Lease Payment | 001.20.22.00.0.000.551.001 | $6,059 | $7,147 | $9,122 | $9,122 | $9,000 | $9,000 | -1.3% |
| Computer Software Cloud-Based Service | 001.20.22.00.0.000.561.004 | $0 | $11,305 | $12,500 | $12,500 | $12,500 | $12,875 | 0% |
| Records Management Codification | 001.20.22.00.0.000.562.003 | $4,099 | $2,460 | $7,000 | $7,000 | $7,500 | $7,725 | 7.1% |
| Total Contractual Services: | | $17,626 | $29,287 | $40,222 | $40,222 | $40,600 | $41,551 | 0.9% |
| | | | | | | | | |
| Commodities & Supplies | | | | | | | | |
| Office Supplies Office Supplies | 001.20.22.00.0.000.606.001 | $0 | $0 | $0 | $800 | $800 | $825 | N/A |
| Other Supplies Other Supplies | 001.20.22.00.0.000.608.001 | $770 | $829 | $1,250 | $1,250 | $1,250 | $1,287 | 0% |
| Total Commodities & Supplies: | | $770 | $829 | $1,250 | $2,050 | $2,050 | $2,112 | 64% |
| Total Village Clerk's Office: | | $183,807 | $202,927 | $223,603 | $223,260 | $230,961 | $237,589 | 3.3% |
| | | | | | | | | |
| Human Resources | | | | | | | | |
| Personnel Costs | | | | | | | | |
| Full-Time Earnings Full-Time Earnings | 001.20.23.00.0.000.500.001 | $276,005 | $288,051 | $330,205 | $307,500 | $350,265 | $360,772 | 6.1% |
| Part-Time Earnings Part-Time Earnings | 001.20.23.00.0.000.501.001 | $4,007 | $0 | $0 | $0 | $0 | $0 | 0% |
| Longevity Pay Longevity Pay | 001.20.23.00.0.000.506.001 | $1,400 | $1,400 | $1,400 | $1,400 | $1,400 | $1,400 | 0% |
| Group Insurance Medical Insurance | 001.20.23.00.0.000.510.001 | $49,015 | $60,513 | $71,821 | $62,282 | $59,768 | $61,561 | -16.8% |
| Group Insurance Dental Insurance | 001.20.23.00.0.000.510.004 | $1,626 | $1,996 | $2,068 | $1,854 | $1,860 | $1,915 | -10.1% |
| Social Security Contributions Social Security | 001.20.23.00.0.000.511.001 | $36,841 | $29,244 | $30,416 | $22,557 | $32,436 | $22,641 | 6.6% |
| Social Security Contributions Medicare | 001.20.23.00.0.000.511.002 | $10,293 | $11,631 | $7,506 | $5,973 | $8,553 | $5,374 | 13.9% |

| Name | Account ID | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|---|
| Retirement Contributions IMRF Pension Expense | 001.20.23.00.0.000.512.001 | $24,516 | $19,070 | $21,088 | $19,555 | $23,066 | $23,757 | 9.4% |
| Other Employee Benefits Sick Leave Incentive | 001.20.23.00.0.000.513.001 | $2,871 | $0 | $0 | $2,100 | $2,100 | $2,163 | N/A |
| Other Employee Benefits Vac/Pers Leave Incent. | 001.20.23.00.0.000.513.002 | $3,339 | $1,162 | $922 | $0 | $999 | $1,028 | 8.4% |
| Other Employee Benefits Employee Allowances | 001.20.23.00.0.000.513.004 | $0 | $6,208 | $6,001 | $5,600 | $6,001 | $6,001 | 0% |
| Other Employee Benefits Other Compensation | 001.20.23.00.0.000.513.006 | $6,870 | $3,920 | $0 | $3,600 | $0 | $0 | 0% |
| Other Employee Benefits Merit Pay Pool | 001.20.23.00.0.000.513.007 | $212,631 | $267,908 | $180,000 | $180,000 | $230,000 | $180,000 | 27.8% |
| Other Employee Benefits Retention Incentive | 001.20.23.00.0.000.513.014 | $236,652 | $261,240 | $0 | $25,534 | $0 | $0 | 0% |
| Total Personnel Costs: | | $866,066 | $952,343 | $651,427 | $637,955 | $716,448 | $666,612 | 10% |
| | | | | | | | | |
| Contractual Services | | | | | | | | |
| Dues & Memberships Dues & Memberships | 001.20.23.00.0.000.518.001 | $2,195 | $1,361 | $2,575 | $1,500 | $1,750 | $1,750 | -32% |
| Employee Recognition Employee Recognition | 001.20.23.00.0.000.519.001 | $4,182 | $4,083 | $5,700 | $5,700 | $5,700 | $5,700 | 0% |
| Medical Examinations Medical Examinations | 001.20.23.00.0.000.520.001 | $7,742 | $3,999 | $16,500 | $15,000 | $16,500 | $16,500 | 0% |
| Travel & Meetings Travel & Meetings | 001.20.23.00.0.000.522.001 | $389 | $1,061 | $1,560 | $1,560 | $6,000 | $1,560 | 284.6% |
| Tuition Reimbursements Tuition Reimbursements | 001.20.23.00.0.000.523.001 | $5,604 | $2,750 | $10,000 | $10,000 | $10,000 | $10,000 | 0% |
| Training Management Trng. | 001.20.23.00.0.000.525.003 | $10,199 | $4,502 | $32,000 | $32,000 | $32,000 | $32,000 | 0% |
| Training Training | 001.20.23.00.0.000.525.004 | $1,850 | $507 | $3,300 | $3,300 | $3,300 | $3,300 | 0% |
| Professional Services Other Prof. Serv. | 001.20.23.00.0.000.530.006 | $34,448 | $0 | $5,000 | $5,000 | $45,000 | $10,000 | 800% |
| Postage Postage Expense | 001.20.23.00.0.000.544.002 | $462 | $409 | $650 | $650 | $650 | $650 | 0% |
| HR Expenses Personnel Recruitment | 001.20.23.00.0.000.546.002 | $4,974 | $5,368 | $5,500 | $6,500 | $6,000 | $6,000 | 9.1% |
| Computer Software Cloud-Based Service | 001.20.23.00.0.000.561.004 | $5,426 | $3,621 | $11,000 | $11,000 | $15,000 | $15,000 | 36.4% |
| Total Contractual Services: | | $77,471 | $27,661 | $93,785 | $92,210 | $141,900 | $102,460 | 51.3% |
| | | | | | | | | |
| Capital Outlay | | | | | | | | |
| Computer Equipment Computer Eqpt - New | 001.20.23.00.0.000.655.002 | $0 | $0 | $2,250 | $2,250 | $0 | $0 | -100% |

| Name | Account ID | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|---|
| Total Capital Outlay: | | $0 | $0 | $2,250 | $2,250 | $0 | $0 | -100% |
| | | | | | | | | |
| Commodities & Supplies | | | | | | | | |
| Clothing Supplies Clothing Supplies | 001.20.23.00.0.000.603.001 | $0 | $0 | $300 | $300 | $300 | $300 | 0% |
| Office Supplies Office Supplies | 001.20.23.00.0.000.606.001 | $252 | $145 | $260 | $275 | $275 | $275 | 5.8% |
| Publications Publications | 001.20.23.00.0.000.612.001 | $1,252 | $630 | $1,275 | $1,275 | $1,300 | $1,300 | 2% |
| Total Commodities & Supplies: | | $1,504 | $775 | $1,835 | $1,850 | $1,875 | $1,875 | 2.2% |
| Total Human Resources: | | $945,042 | $980,778 | $749,297 | $734,265 | $860,223 | $770,947 | 14.8% |
| | | | | | | | | |
| Communications | | | | | | | | |
| Communications | | | | | | | | |
| Personnel Costs | | | | | | | | |
| Full-Time Earnings Full-Time Earnings | 001.20.25.00.0.000.500.001 | $95,115 | $99,871 | $104,367 | $103,643 | $175,623 | $180,891 | 68.3% |
| Seasonal Earnings Seasonal Earnings | 001.20.25.00.0.000.502.001 | $0 | $0 | $0 | $0 | $4,050 | $4,170 | N/A |
| Overtime Earnings Overtime | 001.20.25.00.0.000.503.001 | $0 | $0 | $0 | $0 | $8,651 | $8,910 | N/A |
| Longevity Pay Longevity Pay | 001.20.25.00.0.000.506.001 | $900 | $900 | $900 | $900 | $900 | $900 | 0% |
| Group Insurance Medical Insurance | 001.20.25.00.0.000.510.001 | $17,610 | $17,791 | $18,988 | $21,380 | $37,891 | $39,027 | 99.6% |
| Group Insurance Dental Insurance | 001.20.25.00.0.000.510.004 | $529 | $546 | $508 | $550 | $1,040 | $1,071 | 104.7% |
| Social Security Contributions Social Security | 001.20.25.00.0.000.511.001 | $5,936 | $6,184 | $6,847 | $6,363 | $12,113 | $12,476 | 76.9% |
| Social Security Contributions Medicare | 001.20.25.00.0.000.511.002 | $1,388 | $1,446 | $1,602 | $2,776 | $2,835 | $2,920 | 77% |
| Retirement Contributions IMRF Pension Expense | 001.20.25.00.0.000.512.001 | $8,488 | $6,867 | $6,961 | $6,820 | $12,405 | $12,777 | 78.2% |
| Other Employee Benefits Sick Leave Incentive | 001.20.25.00.0.000.513.001 | $606 | $1,273 | $1,562 | $1,058 | $1,100 | $1,133 | -29.6% |
| Other Employee Benefits Vac/Pers Leave Incent. | 001.20.25.00.0.000.513.002 | $4,606 | $3,563 | $3,238 | $4,000 | $4,631 | $4,769 | 43% |
| Other Employee Benefits Employee Allowances | 001.20.25.00.0.000.513.004 | $1,039 | $1,000 | $1,001 | $932 | $1,001 | $1,030 | 0% |
| Total Personnel Costs: | | $136,217 | $139,441 | $145,974 | $148,422 | $262,240 | $270,074 | 79.6% |
| | | | | | | | | |
| Contractual Services | | | | | | | | |
| Dues & Memberships Dues & Memberships | 001.20.25.00.0.000.518.001 | $0 | $0 | $0 | $0 | $1,000 | $1,030 | N/A |

| Name | Account ID | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|---|
| Travel & Meetings Travel & Meetings | 001.20.25.00.0.000.522.001 | $0 | $1,798 | $2,200 | $0 | $2,500 | $2,575 | 13.6% |
| Training Training | 001.20.25.00.0.000.525.004 | $0 | $0 | $0 | $0 | $800 | $825 | N/A |
| Professional Services Other Prof. Serv. | 001.20.25.00.0.000.530.006 | $204 | $1,896 | $3,000 | $0 | $25,000 | $25,750 | 733.3% |
| Professional Services Marketing Services | 001.20.25.00.0.000.530.010 | $1,709 | $0 | $0 | $0 | $0 | $0 | 0% |
| Postage Postage Expense | 001.20.25.00.0.000.544.002 | $5 | $56 | $50 | $0 | $0 | $0 | -100% |
| Capital Replacement Payments Vehicle Lease Payment | 001.20.25.00.0.000.553.001 | $0 | $0 | $0 | $0 | $19,160 | $19,160 | N/A |
| Vehicle Maintenance Payment Vehicle Maint Payment | 001.20.25.00.0.000.554.001 | $0 | $0 | $0 | $0 | $4,363 | $4,472 | N/A |
| Computer Software Cloud-Based Service | 001.20.25.00.0.000.561.004 | $42,598 | $40,576 | $39,700 | $39,700 | $45,000 | $46,350 | 13.4% |
| Records Management Printing Expense | 001.20.25.00.0.000.562.002 | $71,787 | $0 | $0 | $0 | $0 | $0 | 0% |
| Telephone - Cellular Telephone - Cellular | 001.20.25.00.0.000.590.001 | $0 | $0 | $0 | $0 | $1,300 | $1,340 | N/A |
| Total Contractual Services: | | $116,303 | $44,326 | $44,950 | $39,700 | $99,123 | $101,502 | 120.5% |
| | | | | | | | | |
| Commodities & Supplies | | | | | | | | |
| Other Supplies Other Supplies | 001.20.25.00.0.000.608.001 | $0 | $0 | $0 | $0 | $1,000 | $1,030 | N/A |
| Publications Publications | 001.20.25.00.0.000.612.001 | $0 | $0 | $0 | $0 | $50 | $53 | N/A |
| Total Commodities & Supplies: | | $0 | $0 | $0 | $0 | $1,050 | $1,083 | N/A |
| Total Communications: | | $252,520 | $183,767 | $190,924 | $188,122 | $362,413 | $372,659 | 89.8% |
| | | | | | | | | |
| TV Services | | | | | | | | |
| Personnel Costs | | | | | | | | |
| Full-Time Earnings Full-Time Earnings | 001.20.25.26.0.000.500.001 | $61,586 | $59,632 | $67,465 | $64,566 | $0 | $0 | -100% |
| Seasonal Earnings Seasonal Earnings | 001.20.25.26.0.000.502.001 | $2,669 | $8,873 | $3,000 | $4,000 | $0 | $0 | -100% |
| Overtime Earnings Overtime | 001.20.25.26.0.000.503.001 | $3,822 | $6,076 | $8,648 | $6,400 | $0 | $0 | -100% |
| Longevity Pay Longevity Pay | 001.20.25.26.0.000.506.001 | $600 | $0 | $600 | $0 | $0 | $0 | -100% |
| Group Insurance Medical Insurance | 001.20.25.26.0.000.510.001 | $17,934 | $16,594 | $18,988 | $19,062 | $0 | $0 | -100% |
| Group Insurance Dental Insurance | 001.20.25.26.0.000.510.004 | $529 | $501 | $508 | $507 | $0 | $0 | -100% |
| Social Security Contributions Social Security | 001.20.25.26.0.000.511.001 | $3,976 | $4,476 | $4,976 | $4,456 | $0 | $0 | -100% |

| Name | Account ID | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|---|
| Social Security Contributions Medicare | 001.20.25.26.0.000.511.002 | $930 | $1,047 | $1,165 | $1,041 | $0 | $0 | -100% |
| Retirement Contributions IMRF Pension Expense | 001.20.25.26.0.000.512.001 | $5,675 | $4,311 | $4,363 | $444 | $0 | $0 | -100% |
| Other Employee Benefits Vac/Pers Leave Incent. | 001.20.25.26.0.000.513.002 | $756 | $1,597 | $529 | $0 | $0 | $0 | -100% |
| Other Employee Benefits Retiree Sick Incentive | 001.20.25.26.0.000.513.003 | $0 | $14,563 | $0 | $0 | $0 | $0 | 0% |
| Total Personnel Costs: | | $98,478 | $117,668 | $110,242 | $100,476 | $0 | $0 | -100% |
| | | | | | | | | |
| Contractual Services | | | | | | | | |
| Training Training | 001.20.25.26.0.000.525.004 | $0 | $150 | $0 | $0 | $0 | $0 | 0% |
| Professional Services Other Prof. Serv. | 001.20.25.26.0.000.530.006 | $747 | $0 | $0 | $0 | $0 | $0 | 0% |
| Music Library Music Library | 001.20.25.26.0.000.540.001 | $2,275 | $0 | $0 | $0 | $0 | $0 | 0% |
| Capital Replacement Payments Vehicle Lease Payment | 001.20.25.26.0.000.553.001 | $0 | $2,820 | $0 | $0 | $0 | $0 | 0% |
| Vehicle Maintenance Payment Vehicle Maint Payment | 001.20.25.26.0.000.554.001 | $3,252 | $4,124 | $4,162 | $4,162 | $0 | $0 | -100% |
| Technical Services Internet Hosting | 001.20.25.26.0.000.560.005 | $8,108 | $0 | $1,400 | $647 | $0 | $0 | -100% |
| Total Contractual Services: | | $14,382 | $7,094 | $5,562 | $4,809 | $0 | $0 | -100% |
| | | | | | | | | |
| Capital Outlay | | | | | | | | |
| Other Equipment Broadcast Camera Repl. | 001.20.25.26.0.000.665.005 | $0 | $324 | $3,000 | $0 | $0 | $0 | -100% |
| Other Equipment Cable TV Equip - New | 001.20.25.26.0.000.665.007 | $984 | $5,378 | $5,000 | $0 | $0 | $0 | -100% |
| Other Equipment Cable TV Bd Rm Equip-Repl | 001.20.25.26.0.000.665.008 | $6,660 | $7,902 | $7,000 | $0 | $0 | $0 | -100% |
| Total Capital Outlay: | | $7,644 | $13,604 | $15,000 | $0 | $0 | $0 | -100% |
| | | | | | | | | |
| Commodities & Supplies | | | | | | | | |
| Other Supplies Other Supplies | 001.20.25.26.0.000.608.001 | $4,089 | $518 | $0 | $0 | $0 | $0 | 0% |
| Total Commodities & Supplies: | | $4,089 | $518 | $0 | $0 | $0 | $0 | 0% |
| Total TV Services: | | $124,592 | $138,884 | $130,804 | $105,285 | $0 | $0 | -100% |
| | | | | | | | | |
| Community Engagement | | | | | | | | |
| Contractual Services | | | | | | | | |

| Name | Account ID | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|---|
| Dues & Memberships Dues & Memberships | 001.20.25.27.0.000.518.001 | $480 | $893 | $1,800 | $800 | $0 | $0 | -100% |
| Travel & Meetings Travel & Meetings | 001.20.25.27.0.000.522.001 | $0 | $0 | $3,000 | $0 | $0 | $0 | -100% |
| Training Training | 001.20.25.27.0.000.525.004 | $0 | $0 | $1,200 | $0 | $0 | $0 | -100% |
| Professional Services Other Prof. Serv. | 001.20.25.27.0.000.530.006 | $333 | $17,537 | $22,000 | $22,000 | $0 | $0 | -100% |
| Professional Services Marketing Services | 001.20.25.27.0.000.530.010 | $77,603 | $0 | $0 | $0 | $0 | $0 | 0% |
| Postage Postage Expense | 001.20.25.27.0.000.544.002 | $42,820 | $0 | $0 | $0 | $0 | $0 | 0% |
| Telephone - Cellular Telephone - Cellular | 001.20.25.27.0.000.590.001 | $1,273 | $905 | $1,300 | $1,200 | $0 | $0 | -100% |
| **Total Contractual Services:** | | **$122,510** | **$19,334** | **$29,300** | **$24,000** | **$0** | **$0** | **-100%** |
| | | | | | | | | |
| **Commodities & Supplies** | | | | | | | | |
| Other Supplies Other Supplies | 001.20.25.27.0.000.608.001 | $0 | $570 | $1,000 | $1,000 | $0 | $0 | -100% |
| Publications Publications | 001.20.25.27.0.000.612.001 | $0 | $0 | $125 | $0 | $0 | $0 | -100% |
| **Total Commodities & Supplies:** | | **$0** | **$570** | **$1,125** | **$1,000** | **$0** | **$0** | **-100%** |
| **Total Community Engagement:** | | **$122,510** | **$19,904** | **$30,425** | **$25,000** | **$0** | **$0** | **-100%** |
| **Total Communications:** | | **$499,623** | **$342,555** | **$352,153** | **$318,407** | **$362,413** | **$372,659** | **2.9%** |
| | | | | | | | | |
| **Information Technology** | | | | | | | | |
| **Personnel Costs** | | | | | | | | |
| Full-Time Earnings Full-Time Earnings | 001.20.24.00.0.000.500.001 | $423,295 | $442,303 | $462,207 | $459,707 | $480,489 | $494,903 | 4% |
| Longevity Pay Longevity Pay | 001.20.24.00.0.000.506.001 | $1,500 | $2,100 | $2,100 | $2,100 | $2,100 | $2,100 | 0% |
| Group Insurance Medical Insurance | 001.20.24.00.0.000.510.001 | $74,083 | $80,370 | $84,948 | $92,024 | $82,955 | $85,443 | -2.3% |
| Group Insurance Dental Insurance | 001.20.24.00.0.000.510.004 | $2,474 | $2,793 | $2,598 | $2,811 | $2,658 | $2,737 | 2.3% |
| Social Security Contributions Social Security | 001.20.24.00.0.000.511.001 | $25,821 | $26,587 | $28,614 | $28,128 | $30,067 | $30,969 | 5.1% |
| Social Security Contributions Medicare | 001.20.24.00.0.000.511.002 | $6,150 | $6,249 | $6,911 | $6,578 | $7,185 | $7,400 | 4% |
| Retirement Contributions IMRF Pension Expense | 001.20.24.00.0.000.512.001 | $33,326 | $26,124 | $27,017 | $29,884 | $28,826 | $29,690 | 6.7% |
| Other Employee Benefits Sick Leave Incentive | 001.20.24.00.0.000.513.001 | $4,457 | $1,640 | $1,704 | $1,202 | $1,301 | $1,340 | -23.7% |

| Name | Account ID | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|---|
| Other Employee Benefits Vac/Pers Leave Incent. | 001.20.24.00.0.000.513.002 | $11,828 | $3,981 | $8,439 | $8,439 | $12,503 | $12,878 | 48.2% |
| Other Employee Benefits Other Compensation | 001.20.24.00.0.000.513.006 | $0 | $0 | $3,093 | $3,093 | $0 | $0 | -100% |
| **Total Personnel Costs:** | | **$582,934** | **$592,147** | **$627,631** | **$633,966** | **$648,084** | **$667,460** | **3.3%** |
| | | | | | | | | |
| **Contractual Services** | | | | | | | | |
| Dues & Memberships Dues & Memberships | 001.20.24.00.0.000.518.001 | $450 | $300 | $500 | $500 | $500 | $500 | 0% |
| Travel & Meetings Travel & Meetings | 001.20.24.00.0.000.522.001 | $220 | $98 | $1,500 | $1,500 | $1,500 | $1,500 | 0% |
| Training Training | 001.20.24.00.0.000.525.004 | $0 | $0 | $5,000 | $5,000 | $5,000 | $5,000 | 0% |
| Professional Services Other Prof. Serv. | 001.20.24.00.0.000.530.006 | $1,163 | $3,566 | $15,000 | $15,000 | $15,000 | $15,000 | 0% |
| Equipment Maintenance & Repair Telephone Maint. | 001.20.24.00.0.000.532.005 | $15,553 | $0 | $15,000 | $15,000 | $15,000 | $15,000 | 0% |
| Copier Lease Payment Copier Lease Payment | 001.20.24.00.0.000.551.001 | $1,244 | $1,123 | $1,435 | $1,500 | $1,550 | $1,600 | 8% |
| Computer Lease Payment Computer Repl Fund | 001.20.24.00.0.000.552.001 | $197,500 | $171,950 | $217,550 | $217,500 | $200,925 | $205,675 | -7.6% |
| Capital Replacement Payments Vehicle Lease Payment | 001.20.24.00.0.000.553.001 | $1,500 | $0 | $0 | $0 | $0 | $0 | 0% |
| Technical Services Computer Maint. | 001.20.24.00.0.000.560.007 | $123,448 | $119,081 | $157,000 | $157,000 | $161,000 | $165,000 | 2.5% |
| Technical Services Internet Service | 001.20.24.00.0.000.560.011 | $17,360 | $16,661 | $26,200 | $32,000 | $46,000 | $46,000 | 75.6% |
| Computer Software Cloud-Based Service | 001.20.24.00.0.000.561.004 | $113,464 | $319,226 | $351,000 | $351,000 | $361,000 | $371,000 | 2.8% |
| Telephone - Land Lines Telephone - Land Lines | 001.20.24.00.0.000.589.001 | $29,045 | $22,989 | $25,000 | $25,000 | $25,000 | $25,000 | 0% |
| Telephone - Cellular Telephone - Cellular | 001.20.24.00.0.000.590.001 | $2,919 | $2,333 | $3,500 | $3,500 | $3,500 | $3,500 | 0% |
| **Total Contractual Services:** | | **$503,864** | **$657,327** | **$818,685** | **$824,500** | **$835,975** | **$854,775** | **2.1%** |
| | | | | | | | | |
| **Capital Outlay** | | | | | | | | |
| Computer Equipment Computer Eqpt - Other | 001.20.24.00.0.000.655.003 | $15,914 | $8,840 | $15,000 | $15,000 | $15,000 | $15,000 | 0% |
| **Total Capital Outlay:** | | **$15,914** | **$8,840** | **$15,000** | **$15,000** | **$15,000** | **$15,000** | **0%** |
| | | | | | | | | |
| **Commodities & Supplies** | | | | | | | | |
| Office Supplies Office Supplies | 001.20.24.00.0.000.606.001 | $445 | $482 | $500 | $500 | $500 | $500 | 0% |
| **Total Commodities & Supplies:** | | **$445** | **$482** | **$500** | **$500** | **$500** | **$500** | **0%** |

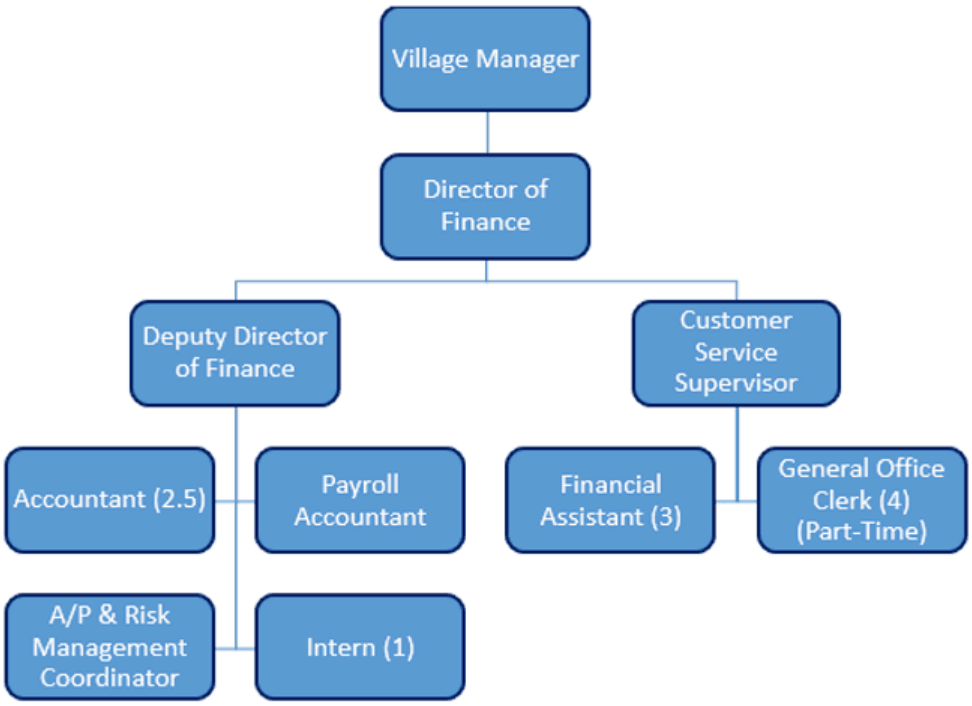
| Name | Account ID | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|---|
| Total Information Technology: | | $1,103,157 | $1,258,795 | $1,461,816 | $1,473,966 | $1,499,559 | $1,537,735 | 2.6% |
| | | | | | | | | |
| Marketing & Public Relations | | | | | | | | |
| Personnel Costs | | | | | | | | |
| Full-Time Earnings Full-Time Earnings | 001.20.27.00.0.000.500.001 | $4,900 | $97,999 | $103,041 | $101,240 | $106,650 | $109,850 | 3.5% |
| Seasonal Earnings Seasonal Earnings | 001.20.27.00.0.000.502.001 | $0 | $0 | $3,000 | $6,000 | $4,050 | $4,171 | 35% |
| Group Insurance Medical Insurance | 001.20.27.00.0.000.510.001 | $0 | $8,617 | $9,120 | $9,879 | $8,906 | $9,173 | -2.3% |
| Group Insurance Dental Insurance | 001.20.27.00.0.000.510.004 | $0 | $277 | $258 | $277 | $264 | $271 | 2.3% |
| Social Security Contributions Social Security | 001.20.27.00.0.000.511.001 | $298 | $5,952 | $6,536 | $6,640 | $6,824 | $7,028 | 4.4% |
| Social Security Contributions Medicare | 001.20.27.00.0.000.511.002 | $70 | $1,392 | $1,529 | $1,553 | $1,596 | $1,643 | 4.4% |
| Retirement Contributions IMRF Pension Expense | 001.20.27.00.0.000.512.001 | $325 | $6,359 | $6,514 | $6,408 | $6,912 | $7,119 | 6.1% |
| Total Personnel Costs: | | $5,593 | $120,596 | $129,998 | $131,997 | $135,202 | $139,255 | 4% |
| | | | | | | | | |
| Contractual Services | | | | | | | | |
| Dues & Memberships Dues & Memberships | 001.20.27.00.0.000.518.001 | $0 | $0 | $500 | $479 | $500 | $500 | 0% |
| Travel & Meetings Travel & Meetings | 001.20.27.00.0.000.522.001 | $0 | $0 | $2,000 | $2,300 | $2,400 | $2,500 | 20% |
| Training Training | 001.20.27.00.0.000.525.004 | $0 | $0 | $1,500 | $1,000 | $1,100 | $1,150 | -26.7% |
| Professional Services Other Prof. Serv. | 001.20.27.00.0.000.530.006 | $0 | $0 | $26,000 | $26,000 | $0 | $0 | -100% |
| Professional Services Marketing Services | 001.20.27.00.0.000.530.010 | $0 | $35,004 | $72,000 | $65,000 | $100,000 | $103,000 | 38.9% |
| Postage Postage Expense | 001.20.27.00.0.000.544.002 | $0 | $40,955 | $50,000 | $45,528 | $56,500 | $58,000 | 13% |
| Computer Software Cloud-Based Service | 001.20.27.00.0.000.561.004 | $0 | $0 | $35,000 | $13,000 | $15,000 | $15,450 | -57.1% |
| Records Management Printing Expense | 001.20.27.00.0.000.562.002 | $0 | $79,534 | $82,500 | $82,500 | $85,000 | $90,000 | 3% |
| Total Contractual Services: | | $0 | $155,493 | $269,500 | $235,807 | $260,500 | $270,600 | -3.3% |
| Total Marketing & Public Relations: | | $5,593 | $276,089 | $399,498 | $367,804 | $395,702 | $409,855 | -1% |
| Total Village Administration: | | $4,225,991 | $4,609,857 | $5,347,645 | $5,231,108 | $5,622,809 | $5,537,614 | 5.1% |
| Total Expenditures: | | $4,225,991 | $4,609,857 | $5,347,645 | $5,231,108 | $5,622,809 | $5,537,614 | 5.1% |

# Finance Department

**Statement of Activities**

The Finance Department provides financial management for the Village and is responsible for leading the Village's annual budget and audit processes. Department activities include accounting and financial reporting, budget development, treasury management, debt management, and taxation. Services provided include payroll, accounts payable and accounts receivable, utility billing, cashiering, and front-line phone and in-person customer services. Additionally, Finance Department personnel administer the Village's risk management program.

## Organizational Chart



# Budgeted Positions

| | 2023 Positions | | 2024 Positions | | 2025 Positions | | Budgeted Positions | | |
|---|---|---|---|---|---|---|---|---|---|
| | Auth | FTE | Auth | FTE | Auth | FTE | 2023 | 2024 | 2025 |
| **Finance** | | | | | | | | | |
| **Full-Time** | | | | | | | | | |
| Director of Finance | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 190,164 | 201,847 | 212,934 |
| Deputy Director of Finance | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 132,058 | 138,002 | 151,728 |
| AP & Risk Coordinator | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 74,033 | 77,313 | 80,129 |
| Accountant | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 150,493 | 156,974 | 162,801 |
| Payroll Accountant | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 67,088 | 69,900 | 72,445 |
| Customer Service Supervisor | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 96,036 | 100,358 | 104,372 |
| Financial Assistant | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 185,521 | 192,909 | 199,726 |
| **Full-Time Total** | **10.00** | **10.00** | **10.00** | **10.00** | **10.00** | **10.00** | **895,393** | **937,303** | **984,135** |
| **Part-Time** | | | | | | | | | |
| P/T General Office Clerk | 4.00 | 2.00 | 4.00 | 2.00 | 4.00 | 2.00 | 140,600 | 147,661 | 149,337 |
| P/T Accountant | 1.00 | 0.50 | 1.00 | 0.50 | 1.00 | 0.50 | 40,342 | 40,537 | 40,149 |
| **Part-Time Total** | **5.00** | **2.50** | **5.00** | **2.50** | **5.00** | **2.50** | **180,942** | **188,198** | **189,486** |
| **Seasonal** | | | | | | | | | |
| Intern-Budget Only | 1.00 | 0.50 | 1.00 | 0.50 | 1.00 | 0.50 | 8,812 | 8,812 | 8,812 |
| **Seasonal Total** | **1.00** | **0.50** | **1.00** | **0.50** | **1.00** | **0.50** | **8,812** | **8,812** | **8,812** |
| **Employee Benefits** | - | - | - | - | - | - | **361,819** | **360,965** | **356,861** |
| **Other Compensation** | - | - | - | - | - | - | **6,904** | **8,015** | **8,285** |
| **Finance Total** | **16.00** | **13.00** | **16.00** | **13.00** | **16.00** | **13.00** | **1,453,870** | **1,503,293** | **1,547,579** |

# 2024 Key Accomplishments

**Goal 1: Effective Village Government**

- Procurement Authority raised to $50,000 for the Village Manager to streamline delays in purchasing process.
- 2022 Audit reflected $13.4 million surplus for the general fund, (reported in 2023, $14 million)
- Revised the fund balance policy for the general fund from 20-30% to 30-50%. For stronger financial health and possible AAA credit rating for the Village.
- Annual audit returned a clean opinion on the Village's financials; the highest possible opinion the Village could receive.
- Started Economy Emergency Fund from the 2022 surplus with $6.5 million; now the Village has one month worth of operations capital set aside.
- Pension Stabilization Fund was funded with $2 million from the 2022 surplus; resulting in a $112 savings per household.
- Debt Service Abatement of $2.4 million resulted in a $134 savings per household.
- Received audit, budget and PAFR awards. Making Mount Prospect a Triple Crown Community for the 2nd year.
- Outperformed state revenues.
- Outperformed interest income.
- 100% compliance with Finance Department rules and regulations.
- Renewed a five year contract with Citybase for online payment and kiosk services.
- Outperforming interest income funded Fire Station 11 renovations.
- Eliminated vehicle stickers, averaging $90 in savings per household.

# Performance Measures

| Strategic Goal | Task | Performance Measure | 2021 | 2022 | % Change from 2021 to 2022 | 2023 | % Change from 2022 to 2023 |
|---|---|---|---|---|---|---|---|
| **Goal 1:** Effective Village Government: Financially Sound, Exceptional Service | Service | % of Customer Calls Answered Within 90 Seconds | 100.0% | 100.0% | 0.0% | 100.0% | 0.0% |
| | Water/Sewer/Refuse Payments | % of Utility Payments Received via ACH (direct debit) | 30.0% | 29.4% | -1.9% | 24.0% | -18.4% |
| | | % of Utility Payments Received via Recurring Payments | 9.1% | 16.4% | 79.5% | 41.0% | 150.7% |
| | Vehicle Licenses | Vehicle Licenses Issued | 35,687 | 33,000 | -7.5% | 0* | -100.0% |
| | Taxes | Real Estate Transfer Tax Transactions | 1,596 | 1,027 | -35.7% | 1,172 | 14.1% |
| | | Food & Beverage Tax Transactions | 1,912 | 1,769 | -7.5% | 1,938 | 9.6% |
| | Billings | Water, Sewer, Single Family Refuse | 152,408 | 153,437 | 0.7% | 155,569 | 1.4% |
| | | Multi-family Refuse | 2,654 | 2,644 | -0.4% | 2,664 | 0.8% |
| | | Misc. Billing | 146 | 117 | -19.9% | 152 | 29.9% |
| | Fines | Citations Issued | 8,094 | 7,507 | -7.3% | 8,494 | 13.1% |
| | Risk Management: Days away from work | Admin | 41 | 0 | -100.0% | 0 | #DIV/0! |
| | | Fire | 124 | 240 | 93.5% | 126 | -47.5% |
| | | Police | 78 | 1 | -98.7% | 162 | 16100.0% |
| | | Public Works | 1 | 32 | 3100.0% | 19 | -40.6% |

*Village suspended Vehicle Sticker issuance

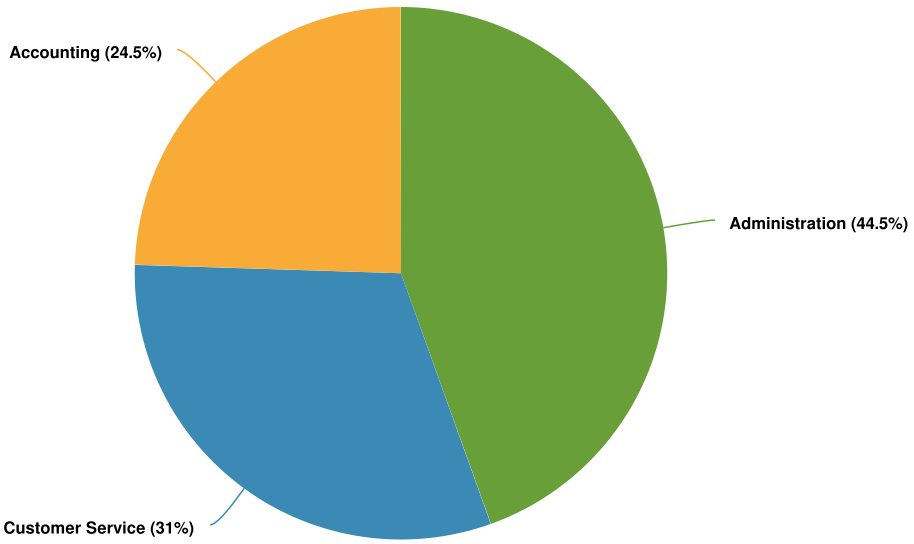
# 2025 Goals

**Goal 1: Effective Village Government**

- State Legislative Agenda and Advocacy: Critical Issues, Monitoring
- "AAA" Bond Rating Strategy/Action Plan: Report with options, direction, and Village actions
- Sales Tax Strategy and Action Plan: Monitor State Actions and Direction

# Expenditures by Function

**Budgeted Expenditures by Function**



| Name | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|
| Expenditures | | | | | | | |
| Finance | | | | | | | |
| Administration | | | | | | | |
| Personnel Costs | $323,841 | $354,507 | $352,683 | $378,748 | $383,358 | $394,825 | 8.7% |
| Contractual Services | $419,118 | $416,306 | $462,077 | $420,016 | $526,771 | $541,677 | 14% |
| Commodities & Supplies | $6,609 | $3,150 | $7,175 | $6,500 | $7,175 | $7,388 | 0% |
| Other Expenditures | $122,592 | $74,018 | $123,500 | $178,500 | $163,500 | $173,405 | 32.4% |
| **Total Administration:** | **$872,158** | **$847,981** | **$945,435** | **$983,764** | **$1,080,804** | **$1,117,295** | **14.3%** |
| | | | | | | | |
| Accounting | | | | | | | |
| Personnel Costs | $457,633 | $491,532 | $570,861 | $516,871 | $574,898 | $592,060 | 0.7% |
| Contractual Services | $2,052 | $2,086 | $4,700 | $14,700 | $16,000 | $16,480 | 240.4% |
| Commodities & Supplies | $2,693 | $2,999 | $3,000 | $3,000 | $3,200 | $3,266 | 6.7% |
| **Total Accounting:** | **$462,377** | **$496,616** | **$578,561** | **$534,571** | **$594,098** | **$611,806** | **2.7%** |
| | | | | | | | |
| Customer Service | | | | | | | |
| Personnel Costs | $509,547 | $535,081 | $579,749 | $525,061 | $589,323 | $601,857 | 1.7% |
| Contractual Services | $183,201 | $134,015 | $170,685 | $146,450 | $154,598 | $156,318 | -9.4% |
| Commodities & Supplies | $11,589 | $2,218 | $8,564 | $7,955 | $8,249 | $8,500 | -3.7% |
| **Total Customer Service:** | **$704,337** | **$671,314** | **$758,998** | **$679,466** | **$752,170** | **$766,675** | **-0.9%** |
| **Total Finance:** | **$2,038,872** | **$2,015,911** | **$2,282,994** | **$2,197,801** | **$2,427,072** | **$2,495,776** | **6.3%** |
| **Total Expenditures:** | **$2,038,872** | **$2,015,911** | **$2,282,994** | **$2,197,801** | **$2,427,072** | **$2,495,776** | **6.3%** |

# Finance Department Line Item Detail

## Expenditures by Function

| Name | Account ID | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|---|
| Expenditures | | | | | | | | |
| Finance | | | | | | | | |
| Administration | | | | | | | | |
| Administration | | | | | | | | |
| Personnel Costs | | | | | | | | |
| Full-Time Earnings Full-Time Earnings | 001.30.01.00.0.000.500.001 | $241,559 | $259,588 | $270,848 | $274,934 | $288,798 | $297,461 | 6.6% |
| Longevity Pay Longevity Pay | 001.30.01.00.0.000.506.001 | $0 | $0 | $900 | $900 | $900 | $900 | 0% |
| Group Insurance Medical Insurance | 001.30.01.00.0.000.510.001 | $27,536 | $28,063 | $29,458 | $31,910 | $28,658 | $29,517 | -2.7% |
| Group Insurance Workers' Comp Ins | 001.30.01.00.0.000.510.003 | $9,500 | $22,100 | $9,075 | $9,075 | $5,820 | $5,994 | -35.9% |
| Group Insurance Dental Insurance | 001.30.01.00.0.000.510.004 | $947 | $977 | $909 | $982 | $930 | $957 | 2.3% |
| Social Security Contributions Social Security | 001.30.01.00.0.000.511.001 | $12,698 | $14,041 | $14,232 | $17,827 | $16,264 | $16,751 | 14.3% |
| Social Security Contributions Medicare | 001.30.01.00.0.000.511.002 | $3,431 | $3,697 | $4,083 | $4,168 | $4,524 | $4,659 | 10.8% |
| Retirement Contributions IMRF Pension Expense | 001.30.01.00.0.000.512.001 | $14,617 | $11,832 | $11,782 | $17,354 | $13,475 | $13,879 | 14.4% |
| Other Employee Benefits Vac/Pers Leave Incent. | 001.30.01.00.0.000.513.002 | $5,551 | $0 | $0 | $16,000 | $17,988 | $18,527 | N/A |
| Other Employee Benefits Employee Allowances | 001.30.01.00.0.000.513.004 | $0 | $6,208 | $6,001 | $5,598 | $6,001 | $6,180 | 0% |
| Other Employee Benefits Other Compensation | 001.30.01.00.0.000.513.006 | $0 | $0 | $5,395 | $0 | $0 | $0 | -100% |
| Other Employee Benefits Unemployment Comp | 001.30.01.00.0.000.513.013 | $8,000 | $8,000 | $0 | $0 | $0 | $0 | 0% |
| Total Personnel Costs: | | $323,841 | $354,507 | $352,683 | $378,748 | $383,358 | $394,825 | 8.7% |
| | | | | | | | | |
| Contractual Services | | | | | | | | |

| Name | Account ID | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|---|
| Dues & Memberships Dues & Memberships | 001.30.01.00.0.000.518.001 | $3,226 | $4,804 | $4,000 | $4,000 | $4,160 | $4,284 | 4% |
| Travel & Meetings Travel & Meetings | 001.30.01.00.0.000.522.001 | $3,506 | $3,248 | $15,000 | $5,000 | $15,000 | $15,000 | 0% |
| Training Training | 001.30.01.00.0.000.525.004 | $0 | $0 | $9,500 | $9,500 | $9,500 | $9,500 | 0% |
| Professional Services Actuarial Services | 001.30.01.00.0.000.530.001 | $1,475 | $3,600 | $5,000 | $1,800 | $5,000 | $5,000 | 0% |
| Professional Services Collection Services | 001.30.01.00.0.000.530.004 | $0 | $756 | $2,000 | $2,000 | $2,000 | $2,000 | 0% |
| Professional Services Other Prof. Serv. | 001.30.01.00.0.000.530.006 | $29,882 | $20,137 | $26,000 | $26,000 | $52,040 | $53,601 | 100.2% |
| Equipment Maintenance & Repair Equipment Maint. | 001.30.01.00.0.000.532.002 | $11,704 | $7,888 | $10,400 | $10,000 | $10,800 | $11,124 | 3.8% |
| Billing Outsource Fees Ambulance Billing | 001.30.01.00.0.000.535.001 | $59,101 | $64,824 | $65,000 | $65,000 | $67,750 | $69,782 | 4.2% |
| Postage Postage Expense | 001.30.01.00.0.000.544.002 | $483 | $339 | $600 | $600 | $800 | $824 | 33.3% |
| Copier Lease Payment Copier Lease Payment | 001.30.01.00.0.000.551.001 | $4,259 | $4,372 | $4,500 | $4,320 | $5,000 | $5,150 | 11.1% |
| Technical Services Computer Software | 001.30.01.00.0.000.560.012 | $198 | $133 | $3,500 | $3,500 | $3,500 | $3,605 | 0% |
| Records Management Printing Expense | 001.30.01.00.0.000.562.002 | $224 | $0 | $0 | $0 | $0 | $0 | 0% |
| Banking Fees Bank Processing Fees | 001.30.01.00.0.000.563.003 | $96,084 | $74,707 | $120,000 | $56,000 | $120,000 | $123,600 | 0% |
| Telephone - Cellular Telephone - Cellular | 001.30.01.00.0.000.590.001 | $2,548 | $1,622 | $2,000 | $2,000 | $1,700 | $1,751 | -15% |
| Insurance Expense General Liability | 001.30.01.00.0.000.593.001 | $15,570 | $15,541 | $16,454 | $16,454 | $15,395 | $15,886 | -6.4% |
| Medical/Dental & Life Insurance Life Insurance Premiums | 001.30.01.00.0.100.597.003 | $42,186 | $26,283 | $27,583 | $30,536 | $28,126 | $28,970 | 2% |
| Banking Fees Bank Processing Fees | 040.30.01.00.0.102.563.003 | $17,345 | $18,974 | $15,300 | $15,300 | $16,000 | $16,500 | 4.6% |
| Banking Fees Bank Processing Fees | 051.30.01.00.0.000.563.003 | $6,102 | $9,510 | $7,000 | $9,378 | $10,000 | $10,300 | 42.9% |
| Banking Fees Bank Processing Fees | 052.30.01.00.0.000.563.003 | $6,876 | $10,075 | $8,240 | $0 | $0 | $0 | -100% |
| Total Contractual Services: | | $300,769 | $266,812 | $342,077 | $261,388 | $366,771 | $376,877 | 7.2% |
| | | | | | | | | |
| Commodities & Supplies | | | | | | | | |
| Office Equipment Office Equipment | 001.30.01.00.0.000.604.001 | $45 | $0 | $125 | $0 | $125 | $128 | 0% |
| Office Supplies Office Supplies | 001.30.01.00.0.000.606.001 | $438 | $556 | $1,000 | $1,500 | $1,000 | $1,030 | 0% |
| Other Supplies Other Supplies | 001.30.01.00.0.000.608.001 | $127 | $98 | $550 | $0 | $550 | $565 | 0% |

| Name | Account ID | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|---|
| Paper & Supplies Paper & Supplies | 001.30.01.00.0.000.610.001 | $5,814 | $2,311 | $5,000 | $5,000 | $5,000 | $5,150 | 0% |
| Publications Publications | 001.30.01.00.0.000.612.001 | $185 | $185 | $500 | $0 | $500 | $515 | 0% |
| Total Commodities & Supplies: | | $6,609 | $3,150 | $7,175 | $6,500 | $7,175 | $7,388 | 0% |
| | | | | | | | | |
| Other Expenditures | | | | | | | | |
| Other Expenditures Property Tax Expense | 001.30.01.00.0.000.636.011 | $12,152 | $11,616 | $13,500 | $13,500 | $13,500 | $13,905 | 0% |
| Other Expenditures Tax Rebate Expense | 001.30.01.00.0.000.636.030 | $110,440 | $62,402 | $110,000 | $165,000 | $150,000 | $159,500 | 36.4% |
| Total Other Expenditures: | | $122,592 | $74,018 | $123,500 | $178,500 | $163,500 | $173,405 | 32.4% |
| Total Administration: | | $753,810 | $698,487 | $825,435 | $825,136 | $920,804 | $952,495 | 11.6% |
| | | | | | | | | |
| Utility Billing | | | | | | | | |
| Contractual Services | | | | | | | | |
| Banking Fees Bank Processing Fees | 050.30.01.00.0.102.563.003 | $118,349 | $149,494 | $120,000 | $158,628 | $160,000 | $164,800 | 33.3% |
| Total Contractual Services: | | $118,349 | $149,494 | $120,000 | $158,628 | $160,000 | $164,800 | 33.3% |
| Total Utility Billing: | | $118,349 | $149,494 | $120,000 | $158,628 | $160,000 | $164,800 | 33.3% |
| Total Administration: | | $872,158 | $847,981 | $945,435 | $983,764 | $1,080,804 | $1,117,295 | 14.3% |
| | | | | | | | | |
| Accounting | | | | | | | | |
| Personnel Costs | | | | | | | | |
| Full-Time Earnings Full-Time Earnings | 001.30.31.00.0.000.500.001 | $338,175 | $356,711 | $373,188 | $370,387 | $391,239 | $402,976 | 4.8% |
| Part-Time Earnings Part-Time Earnings | 001.30.31.00.0.000.501.001 | $0 | $0 | $40,537 | $0 | $40,149 | $41,353 | -1% |
| Seasonal Earnings Seasonal Earnings | 001.30.31.00.0.000.502.001 | $8,618 | $9,396 | $8,812 | $15,000 | $8,812 | $9,076 | 0% |
| Longevity Pay Longevity Pay | 001.30.31.00.0.000.506.001 | $1,200 | $1,800 | $2,700 | $2,700 | $2,700 | $2,700 | 0% |
| Group Insurance Medical Insurance | 001.30.31.00.0.000.510.001 | $51,999 | $63,931 | $67,087 | $71,635 | $65,406 | $67,367 | -2.5% |
| Group Insurance Dental Insurance | 001.30.31.00.0.000.510.004 | $940 | $1,239 | $1,153 | $1,246 | $1,180 | $1,215 | 2.3% |
| Social Security Contributions Social Security | 001.30.31.00.0.000.511.001 | $20,784 | $22,398 | $27,370 | $23,316 | $27,659 | $28,488 | 1.1% |
| Social Security Contributions Medicare | 001.30.31.00.0.000.511.002 | $4,861 | $5,238 | $6,404 | $5,453 | $6,472 | $6,666 | 1.1% |
| Retirement Contributions IMRF Pension Expense | 001.30.31.00.0.000.512.001 | $28,409 | $23,217 | $27,033 | $23,634 | $27,675 | $28,505 | 2.4% |

| Name | Account ID | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|---|
| Other Employee Benefits Vac/Pers Leave Incent. | 001.30.31.00.0.000.513.002 | $2,647 | $7,603 | $16,119 | $3,500 | $3,606 | $3,714 | -77.6% |
| Other Employee Benefits Other Compensation | 001.30.31.00.0.000.513.006 | $0 | $0 | $458 | $0 | $0 | $0 | -100% |
| Total Personnel Costs: | | $457,633 | $491,532 | $570,861 | $516,871 | $574,898 | $592,060 | 0.7% |
| | | | | | | | | |
| Contractual Services | | | | | | | | |
| Training Training | 001.30.31.00.0.000.525.004 | $1,404 | $1,633 | $4,200 | $4,200 | $4,500 | $4,635 | 7.1% |
| Postage Postage Expense | 001.30.31.00.0.000.544.002 | $648 | $453 | $500 | $500 | $500 | $515 | 0% |
| Computer Software Cloud-Based Service | 001.30.31.00.0.000.561.004 | $0 | $0 | $0 | $10,000 | $11,000 | $11,330 | N/A |
| Total Contractual Services: | | $2,052 | $2,086 | $4,700 | $14,700 | $16,000 | $16,480 | 240.4% |
| | | | | | | | | |
| Commodities & Supplies | | | | | | | | |
| Office Equipment Office Equipment | 001.30.31.00.0.000.604.001 | $0 | $0 | $1,000 | $1,000 | $1,000 | $1,000 | 0% |
| Office Supplies Office Supplies | 001.30.31.00.0.000.606.001 | $1,298 | $1,475 | $1,000 | $1,000 | $1,200 | $1,236 | 20% |
| Other Supplies Other Supplies | 001.30.31.00.0.000.608.001 | $320 | $459 | $500 | $500 | $500 | $515 | 0% |
| Paper & Supplies Paper & Supplies | 001.30.31.00.0.000.610.001 | $1,075 | $1,065 | $500 | $500 | $500 | $515 | 0% |
| Total Commodities & Supplies: | | $2,693 | $2,999 | $3,000 | $3,000 | $3,200 | $3,266 | 6.7% |
| Total Accounting: | | $462,377 | $496,616 | $578,561 | $534,571 | $594,098 | $611,806 | 2.7% |
| | | | | | | | | |
| Customer Service | | | | | | | | |
| Customer Service | | | | | | | | |
| Personnel Costs | | | | | | | | |
| Full-Time Earnings Full-Time Earnings | 001.30.32.00.0.000.500.001 | $173,247 | $180,356 | $188,472 | $181,246 | $195,207 | $201,063 | 3.6% |
| Part-Time Earnings Part-Time Earnings | 001.30.32.00.0.000.501.001 | $93,790 | $105,931 | $110,700 | $108,336 | $114,381 | $117,812 | 3.3% |
| Overtime Earnings Overtime | 001.30.32.00.0.000.503.001 | $380 | $167 | $215 | $400 | $335 | $345 | 55.8% |
| Longevity Pay Longevity Pay | 001.30.32.00.0.000.506.001 | $2,450 | $3,100 | $3,100 | $3,100 | $3,225 | $3,321 | 4% |
| Group Insurance Medical Insurance | 001.30.32.00.0.000.510.001 | $24,513 | $25,332 | $26,577 | $28,790 | $25,953 | $26,731 | -2.3% |
| Group Insurance Dental Insurance | 001.30.32.00.0.000.510.004 | $1,260 | $1,300 | $1,210 | $1,306 | $1,238 | $1,275 | 2.3% |
| Social Security Contributions Social Security | 001.30.32.00.0.000.511.001 | $17,114 | $17,698 | $19,335 | $18,153 | $19,752 | $20,344 | 2.2% |

| Name | Account ID | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|---|
| Social Security Contributions Medicare | 001.30.32.00.0.000.511.002 | $4,002 | $4,139 | $4,526 | $4,244 | $4,623 | $4,761 | 2.1% |
| Retirement Contributions IMRF Pension Expense | 001.30.32.00.0.000.512.001 | $23,764 | $18,871 | $19,833 | $19,033 | $20,770 | $21,393 | 4.7% |
| Other Employee Benefits Sick Leave Incentive | 001.30.32.00.0.000.513.001 | $2,581 | $1,264 | $1,562 | $1,200 | $1,201 | $1,238 | -23.1% |
| Other Employee Benefits Vac/Pers Leave Incent. | 001.30.32.00.0.000.513.002 | $12,629 | $3,648 | $7,735 | $4,000 | $4,148 | $4,272 | -46.4% |
| **Total Personnel Costs:** | | **$355,729** | **$361,807** | **$383,265** | **$369,808** | **$390,833** | **$402,555** | **2%** |
| | | | | | | | | |
| **Contractual Services** | | | | | | | | |
| Training Training | 001.30.32.00.0.000.525.004 | $980 | $924 | $3,000 | $3,000 | $3,090 | $3,185 | 3% |
| Professional Services Other Prof. Serv. | 001.30.32.00.0.000.530.006 | $48,251 | $8,003 | $25,000 | $10,000 | $5,000 | $5,150 | -80% |
| Postage Postage Expense | 001.30.32.00.0.000.544.002 | $22,541 | $2,998 | $20,600 | $10,000 | $10,300 | $10,600 | -50% |
| Records Management Printing Expense | 001.30.32.00.0.000.562.002 | $0 | $1,052 | $1,915 | $1,915 | $1,975 | $2,035 | 3.1% |
| **Total Contractual Services:** | | **$71,772** | **$12,977** | **$50,515** | **$24,915** | **$20,365** | **$20,970** | **-59.7%** |
| | | | | | | | | |
| **Commodities & Supplies** | | | | | | | | |
| Office Equipment Office Equipment | 001.30.32.00.0.000.604.001 | $93 | $0 | $2,205 | $2,205 | $2,275 | $2,345 | 3.2% |
| Office Supplies Office Supplies | 001.30.32.00.0.000.606.001 | $2,089 | $1,920 | $4,445 | $4,000 | $4,120 | $4,245 | -7.3% |
| Paper & Supplies Paper & Supplies | 001.30.32.00.0.000.610.001 | $248 | $298 | $1,090 | $1,000 | $1,030 | $1,060 | -5.5% |
| Finance Vehicle Licenses | 001.30.32.00.0.000.618.002 | $9,158 | $0 | $0 | $0 | $0 | $0 | 0% |
| **Total Commodities & Supplies:** | | **$11,589** | **$2,218** | **$7,740** | **$7,205** | **$7,425** | **$7,650** | **-4.1%** |
| **Total Customer Service:** | | **$439,090** | **$377,002** | **$441,520** | **$401,928** | **$418,623** | **$431,175** | **-5.2%** |
| | | | | | | | | |
| **Utility Billing** | | | | | | | | |
| **Personnel Costs** | | | | | | | | |
| Full-Time Earnings Full-Time Earnings | 050.30.32.00.0.102.500.001 | $95,624 | $100,280 | $104,795 | $104,000 | $108,891 | $112,157 | 3.9% |
| Part-Time Earnings Part-Time Earnings | 050.30.32.00.0.102.501.001 | $32,462 | $19,332 | $36,961 | $0 | $34,956 | $36,004 | -5.4% |
| Overtime Earnings Overtime | 050.30.32.00.0.102.503.001 | $224 | $117 | $0 | $282 | $0 | $0 | 0% |
| Longevity Pay Longevity Pay | 050.30.32.00.0.102.506.001 | $1,400 | $1,100 | $1,100 | $1,100 | $1,125 | $1,125 | 2.3% |

| Name | Account ID | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|---|
| Group Insurance Medical Insurance | 050.30.32.00.0.102.510.001 | $26,559 | $26,996 | $28,322 | $30,680 | $27,658 | $28,487 | -2.3% |
| Group Insurance Dental Insurance | 050.30.32.00.0.102.510.004 | $880 | $908 | $845 | $913 | $864 | $889 | 2.2% |
| Social Security Contributions Social Security | 050.30.32.00.0.102.511.001 | $8,099 | $7,326 | $9,103 | $6,288 | $9,229 | $7,272 | 1.4% |
| Social Security Contributions Medicare | 050.30.32.00.0.102.511.002 | $1,894 | $1,713 | $2,130 | $1,469 | $2,160 | $1,702 | 1.4% |
| Retirement Contributions IMRF Pension Expense | 050.30.32.00.0.102.512.001 | -$21,266 | $11,032 | $9,287 | $6,870 | $9,757 | $7,701 | 5.1% |
| Other Employee Benefits Sick Leave Incentive | 050.30.32.00.0.102.513.001 | $2,241 | $1,854 | $2,028 | $1,301 | $1,401 | $1,443 | -30.9% |
| Other Employee Benefits Vac/Pers Leave Incent. | 050.30.32.00.0.102.513.002 | $5,701 | $2,615 | $1,913 | $2,350 | $2,449 | $2,522 | 28% |
| **Total Personnel Costs:** | | **$153,818** | **$173,274** | **$196,484** | **$155,253** | **$198,490** | **$199,302** | **1%** |
| | | | | | | | | |
| **Contractual Services** | | | | | | | | |
| Training Training | 050.30.32.00.0.102.525.004 | $0 | $0 | $350 | $300 | $500 | $500 | 42.9% |
| Professional Services Auditing Services | 050.30.32.00.0.102.530.002 | $7,530 | $8,760 | $19,879 | $10,000 | $19,879 | $19,879 | 0% |
| Professional Services Collection Services | 050.30.32.00.0.102.530.004 | $69 | $19 | $515 | $900 | $1,000 | $1,100 | 94.2% |
| Professional Services Other Prof. Serv. | 050.30.32.00.0.102.530.006 | $34,616 | $36,261 | $31,158 | $33,500 | $35,000 | $36,000 | 12.3% |
| Equipment Maintenance & Repair Equipment Maint. | 050.30.32.00.0.102.532.002 | $0 | $0 | $515 | $400 | $515 | $530 | 0% |
| Postage Postage Expense | 050.30.32.00.0.102.544.002 | $68,600 | $75,184 | $66,414 | $75,500 | $76,000 | $76,000 | 14.4% |
| Copier Lease Payment Copier Lease Payment | 050.30.32.00.0.102.551.001 | $614 | $815 | $1,339 | $935 | $1,339 | $1,339 | 0% |
| **Total Contractual Services:** | | **$111,429** | **$121,038** | **$120,170** | **$121,535** | **$134,233** | **$135,348** | **11.7%** |
| | | | | | | | | |
| **Commodities & Supplies** | | | | | | | | |
| Office Supplies Office Supplies | 050.30.32.00.0.102.606.001 | $0 | $0 | $309 | $300 | $309 | $320 | 0% |
| Paper & Supplies Paper & Supplies | 050.30.32.00.0.102.610.001 | $0 | $0 | $515 | $450 | $515 | $530 | 0% |
| **Total Commodities & Supplies:** | | **$0** | **$0** | **$824** | **$750** | **$824** | **$850** | **0%** |
| **Total Utility Billing:** | | **$265,247** | **$294,312** | **$317,478** | **$277,538** | **$333,547** | **$335,500** | **5.1%** |
| **Total Customer Service:** | | **$704,337** | **$671,314** | **$758,998** | **$679,466** | **$752,170** | **$766,675** | **-0.9%** |
| **Total Finance:** | | **$2,038,872** | **$2,015,911** | **$2,282,994** | **$2,197,801** | **$2,427,072** | **$2,495,776** | **6.3%** |

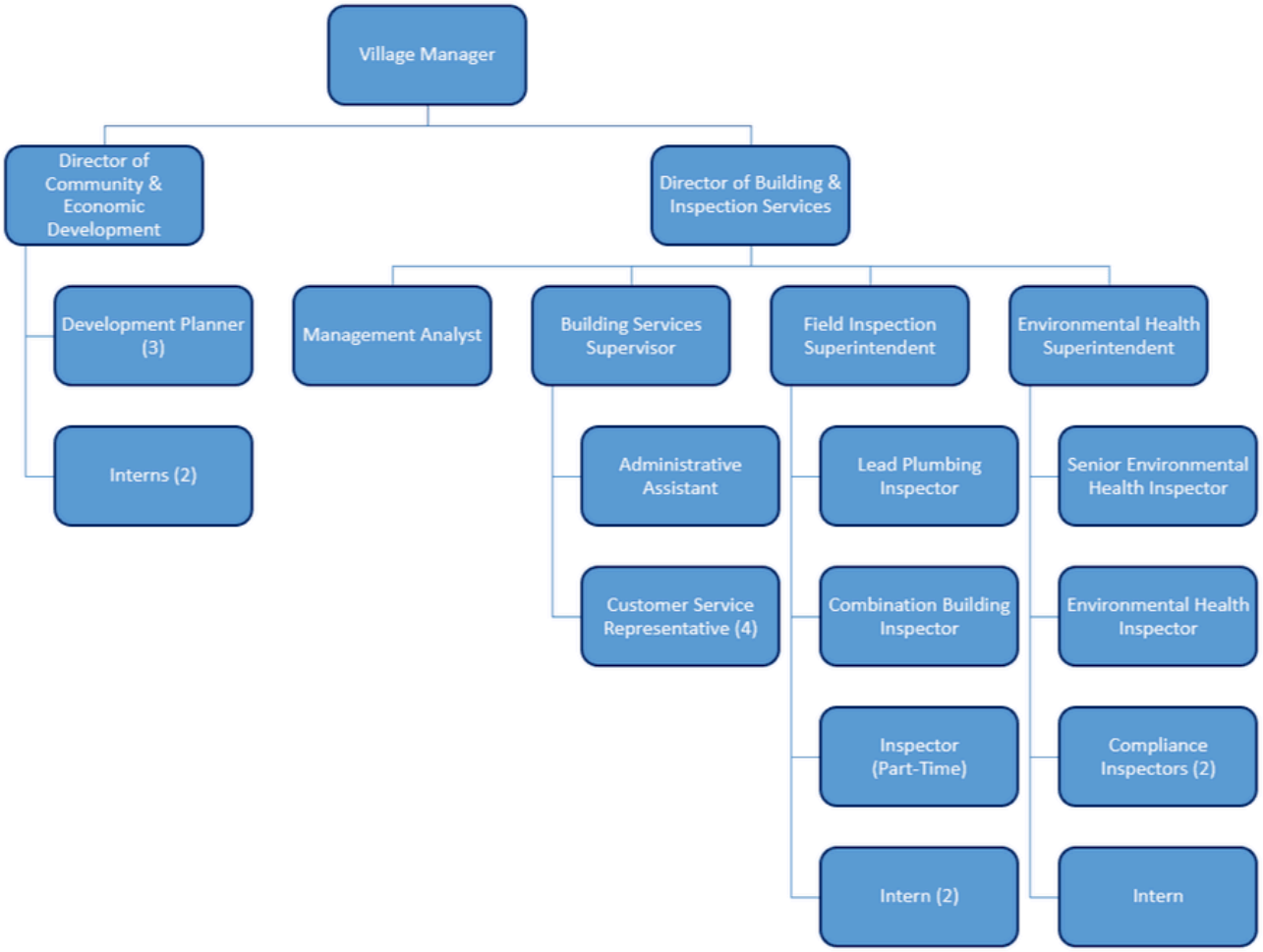
| Name | Account ID | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|---|
| Total Expenditures: | | $2,038,872 | $2,015,911 | $2,282,994 | $2,197,801 | $2,427,072 | $2,495,776 | 6.3% |

# Community Development

**Statement of Activities**

The Community Development Department is responsible for administering the Village's building, zoning and development codes to ensure orderly development, redevelopment, and property maintenance within Mount Prospect. The Department reviews plans, issues permits, and performs the necessary inspections to ensure adherence to proper construction and design codes. The Department is further responsible for health, housing, and property maintenance inspections to protect the health and well-being of Mount Prospect's residents, and administers the Community Development Block Grant (CDBG) funds allocated on an annual basis from the Department of Housing and Urban Development (HUD). In addition, this team is also responsible for Project Management on Special Village Projects, such as Downtown teardowns, new Police Headquarters, and the new Fire Headquarters.

## Organizational Chart



# Budgeted Positions

| | 2023 Positions | | 2024 Positions | | 2025 Positions | | Budgeted Positions | | |
|---|---|---|---|---|---|---|---|---|---|
| | Auth | FTE | Auth | FTEs | Auth | FTE | 2023 | 2024 | 2025 |
| **Community Development** | | | | | | | | | |
| **Full-Time** | | | | | | | | | |
| Director of Community & Econ Dev | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 175,242 | 192,284 | 177,888 |
| Development Planner | 2.00 | 2.00 | 3.00 | 3.00 | 3.00 | 3.00 | 171,779 | 307,233 | 314,301 |
| Director of Bldg & Insp Services | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 155,685 | 164,240 | 184,704 |
| DD of Bldg & Insp Services | 1.00 | 1.00 | 1.00 | 1.00 | - | - | 133,724 | 139,196 | - |
| Environmental Health Leader | 1.00 | 1.00 | 1.00 | 1.00 | - | - | 118,668 | 123,701 | - |
| Compliance Inspector | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 137,354 | 143,646 | 142,526 |
| Environmental Health Inspector | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 81,113 | 84,432 | 80,080 |
| Field Inspection Leader | 1.00 | 1.00 | 1.00 | 1.00 | - | - | 126,006 | 131,350 | - |
| Combination Building Inspector | 2.00 | 2.00 | 2.00 | 2.00 | 1.00 | 1.00 | 173,375 | 192,512 | 93,600 |
| Building Services Supervisor | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 79,756 | 83,020 | 98,800 |
| Management Analyst | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 71,275 | 74,298 | 67,601 |
| Administrative Assistant | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 54,634 | 56,559 | 58,247 |
| Customer Service Representative | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 241,309 | 268,216 | 277,866 |
| Deputy Director of Community Dev | 1.00 | 1.00 | - | - | - | - | 120,002 | - | - |
| Environmental Health Supt | - | - | - | - | 1.00 | 1.00 | - | - | 130,000 |
| Field Inspection Superintendent | - | - | - | - | 1.00 | 1.00 | - | - | 121,680 |
| Lead Plumbing Inspector | - | - | - | - | 1.00 | 1.00 | - | - | 97,476 |
| Sr Environmental Hlth Inspector | - | - | - | - | 1.00 | 1.00 | - | - | 94,120 |
| **Full-Time Total** | **20.00** | **20.00** | **20.00** | **20.00** | **20.00** | **20.00** | **1,839,922** | **1,960,687** | **1,938,889** |
| **Part-Time** | | | | | | | | | |
| P/T Inspector | 1.00 | 0.50 | 1.00 | 0.50 | 1.00 | 0.50 | 28,120 | 28,254 | 27,986 |
| **Part-Time Total** | **1.00** | **0.50** | **1.00** | **0.50** | **1.00** | **0.50** | **28,120** | **28,254** | **27,986** |
| **Seasonal** | | | | | | | | | |
| Intern-Budget Only Bldg. Insp. | 2.00 | 0.50 | 2.00 | 0.50 | 2.00 | 0.50 | 16,200 | 16,200 | 16,200 |
| Intern-Budget Only Econ Devlpmnt | 1.00 | 0.25 | 1.00 | 0.25 | 1.00 | 0.25 | 8,100 | 8,100 | 8,100 |
| Intern-Budget Only Health Insp. | 1.00 | 0.25 | 1.00 | 0.25 | 1.00 | 0.25 | 7,560 | 7,560 | 7,560 |
| Intern-Budget Only Planning | 1.00 | 0.25 | 1.00 | 0.25 | 1.00 | 0.25 | 8,100 | 8,100 | 8,100 |
| **Seasonal Total** | **5.00** | **1.25** | **5.00** | **1.25** | **5.00** | **1.25** | **39,960** | **39,960** | **39,960** |
| **Employee Benefits** | **-** | **-** | **-** | **-** | **-** | **-** | **738,581** | **715,800** | **677,621** |
| **Other Compensation** | **-** | **-** | **-** | **-** | **-** | **-** | **12,794** | **13,066** | **9,264** |
| **Community Development Total** | **26.00** | **21.75** | **26.00** | **21.75** | **26.00** | **21.75** | **2,659,377** | **2,757,767** | **2,693,720** |

## 2024 Key Accomplishments

**Goal 1: Effective Village Government**

- Averaged the entire year at 75-80% of the building permits applied online via our online portal.
- Assisted with expedited plan reviews and inspections for projects as the need arose.
- Cross trained additional staff to ensure continuity of business when/if team members retire or leave organization.
- Spent $43,069.50 in American Rescue Plan funds, seven local small business benefited by making website and green building improvements.

**Goal 3: Family Friendly Neighborhoods**

- Hoarding/Deteriorated structure committee assisted homeowners and neighbors improve living conditions and quality of housing in the community.
- Active in Aging in Community work groups by working with District 214 on their new property in town to include Universal Design Standards (accessible design) into the new home. In addition, working on policy initiatives to recommend accessible design concepts.
- Updated local code to add future capability for electric vehicle charging in garages and single-family home construction.

**Goal 4: Vibrant Community Destinations**

- River Trails Park District Successfully completed SD26 soccer pitch at Euclid Elementary School with the use of $150,000 in CDBG Funds.
- Dedicated $250,000 towards new walking trails in Lion's Park.
- Navigated RDA negotiations for 139-143 W. Prospect Avenue to allow for an expansion of Mia's Cantina and the construction of new apartments.
- Navigated entitlement of 2400 E. Oakton to allow the construction of a contractor's yard and many area stormwater improvements at a vacant site in south Mount Prospect.
- Navigated RDA negotiations for Lady Dahlia and Patina Wine Bar.

## Performance Measures

| Strategic Goal | Task | Performance Measure | 2021 | 2022 | % Change from 2021 to 2022 | 2023 | % Change from 2022 to 2023 |
|---|---|---|---|---|---|---|---|
| **Goal 1:** Effective Village Government: Financially Sound, Exceptional Service | Online Permit System | Online Issuance | 1,996 | 1,762 | -11.7% | 1,769 | 0.4% |
| | | In-Person Issuance | 939 | 693 | -26.2% | 610 | -12.0% |
| | Online License Renewals | Online Payments | 1,789 | 2,002 | 11.9% | 2,321 | 15.9% |
| | | In-Person Payments | 2,966 | 2,783 | -6.2% | 2,352 | -15.5% |
| | | Total License Value | $907,834 | $950,643 | 4.7% | $954,622 | 0.4% |
| | Business Licenses | New Licenses Issued | 79 | 66 | -16.5% | 99 | 50.0% |
| | Zoning Cases | Variation and/or Code Exception | 6 | 5 | -16.7% | 6 | 20.0% |
| | | Conditional Uses | 9 | 14 | 55.6% | 9 | -35.7% |
| | | Text Amendments | 3 | 1 | -66.7% | 1 | 0.0% |
| | | Zoning Map Amendments | 3 | 4 | 33.3% | 0 | -100.0% |
| | | Plats | 9 | 5 | -44.4% | 2 | -60.0% |
| | | Sign Variations | 0 | 2 | 200.0% | 0 | -100.0% |
| **Goal 4:** Family Friendly Neighborhoods: Safe and Livable For All | Residential Permits | Permits Issued | 2,289 | 2,091 | -8.7% | 1,984 | -5.1% |
| | | Total Construction Value | $32,321,152 | $33,929,160 | 5.0% | $36,619,357 | 7.9% |
| | | Inspections Completed | 6,173 | 5,435 | -12.0% | 4,725 | -13.1% |
| | Single Family Homes | # of New Homes | 7 | 9 | 28.6% | 4 | -55.6% |
| | | # of Additions | 24 | 28 | 16.7% | 32 | 14.3% |
| **Goal 5:** Vibrant Community Destinations: ...Commercial Corridors | Commercial Permits | Permits Issued | 362 | 364 | 0.6% | 310 | -14.8% |
| | | Total Construction Value | $54,567,264 | $47,158,275 | -13.6% | $57,894,455 | 22.8% |
| | | Inspections Completed | 5,410 | 2,503 | -53.7% | 3,835 | 53.2% |

## 2025 Goals

**Goal 3: Top-Quality Village Infrastructure**

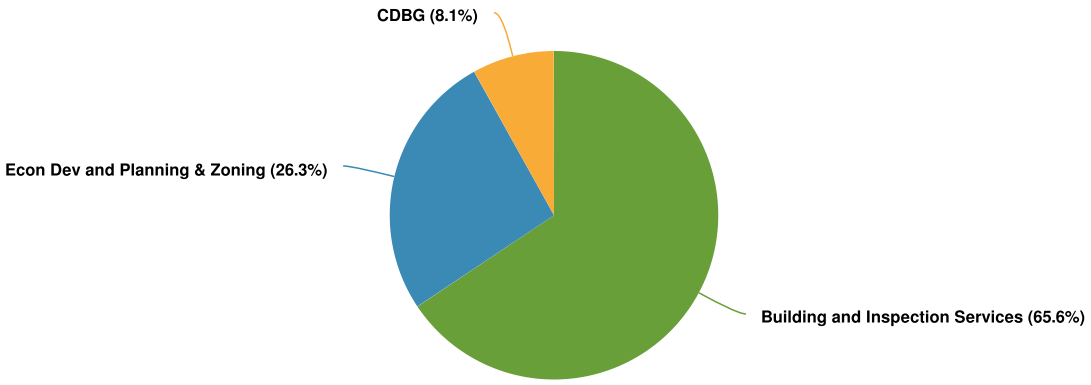
- Southside TIF Amendment

**Goal 4: Family Friendly Neighborhoods**

- Downtown Parking Study, including future direction of valet parking
- Cloud HQ Project - legislative action/advocacy and construction
- Kohl's Center Outlots/Vacant parcel

# Expenditures by Function

## Budgeted Expenditures by Function




| Name | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|
| Expenditures | | | | | | | |
| Community Development | | | | | | | |
| CDBG | | | | | | | |
| Contractual Services | $468,022 | $488,918 | $572,608 | $572,599 | $283,285 | $0 | -50.5% |
| Total CDBG: | $468,022 | $488,918 | $572,608 | $572,599 | $283,285 | $0 | -50.5% |
| | | | | | | | |
| Building and Inspection Services | | | | | | | |
| Personnel Costs | $1,771,612 | $1,908,084 | $2,089,365 | $1,964,318 | $2,026,353 | $2,086,930 | -3% |
| Contractual Services | $149,567 | $161,679 | $243,900 | $252,895 | $251,730 | $253,473 | 3.2% |
| Commodities & Supplies | $17,278 | $12,469 | $24,550 | $24,050 | $26,075 | $24,500 | 6.2% |
| Total Building and Inspection Services: | $1,938,457 | $2,082,232 | $2,357,815 | $2,241,263 | $2,304,158 | $2,364,903 | -2.3% |
| | | | | | | | |
| Econ Dev and Planning & Zoning | | | | | | | |
| Econ Dev and Planning & Zoning | | | | | | | |
| Contractual Services | $0 | $0 | $5,000 | $0 | $0 | $0 | -100% |
| Total Econ Dev and Planning & Zoning: | $0 | $0 | $5,000 | $0 | $0 | $0 | -100% |
| | | | | | | | |
| Personnel Costs | $551,186 | $576,115 | $668,402 | $751,657 | $667,367 | $686,362 | -0.2% |
| Total Personnel Costs: | $551,186 | $576,115 | $668,402 | $751,657 | $667,367 | $686,362 | -0.2% |

| Name | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|
| | | | | | | | |
| Contractual Services | $106,190 | $209,741 | $346,148 | $257,036 | $242,981 | $250,200 | -29.8% |
| Total Contractual Services: | $106,190 | $209,741 | $346,148 | $257,036 | $242,981 | $250,200 | -29.8% |
| | | | | | | | |
| Commodities & Supplies | $4,359 | $3,401 | $6,980 | $7,880 | $12,500 | $12,875 | 79.1% |
| Total Commodities & Supplies: | $4,359 | $3,401 | $6,980 | $7,880 | $12,500 | $12,875 | 79.1% |
| Total Econ Dev and Planning & Zoning: | $661,736 | $789,256 | $1,026,530 | $1,016,573 | $922,848 | $949,437 | -10.1% |
| Total Community Development: | $3,068,216 | $3,360,406 | $3,956,953 | $3,830,435 | $3,510,291 | $3,314,340 | -11.3% |
| Total Expenditures: | $3,068,216 | $3,360,406 | $3,956,953 | $3,830,435 | $3,510,291 | $3,314,340 | -11.3% |

# Community Development Line Item Detail

## Expenditures by Function

| Name | Account ID | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|---|
| Expenditures | | | | | | | | |
| Community Development | | | | | | | | |
| CDBG | | | | | | | | |
| CDBG - Administration | | | | | | | | |
| Contractual Services | | | | | | | | |
| CDBG Programs Escorted Transportation Service | 042.40.41.00.0.151.572.052 | $778 | $0 | $0 | $0 | $0 | $0 | 0% |
| Total Contractual Services: | | $778 | $0 | $0 | $0 | $0 | $0 | 0% |
| Total CDBG - Administration: | | $778 | $0 | $0 | $0 | $0 | $0 | 0% |
| | | | | | | | | |
| CDBG - Community Programs | | | | | | | | |
| Contractual Services | | | | | | | | |
| CDBG Programs Pads to Hope, Inc. | 042.40.41.00.0.152.572.002 | $41,251 | $9,900 | $0 | $0 | $8,200 | $0 | N/A |
| CDBG Programs Northwest CASA | 042.40.41.00.0.152.572.009 | $2,280 | $6,000 | $6,875 | $6,875 | $6,600 | $0 | -4% |
| CDBG Programs Wings | 042.40.41.00.0.152.572.010 | $5,130 | $5,200 | $4,500 | $4,500 | $4,300 | $0 | -4.4% |
| CDBG Programs Children's Advocacy Center | 042.40.41.00.0.152.572.013 | $2,400 | $5,775 | $4,500 | $4,500 | $4,300 | $0 | -4.4% |
| CDBG Programs SPHCC Access to Care | 042.40.41.00.0.152.572.014 | $4,025 | $13,000 | $6,000 | $6,000 | $5,800 | $0 | -3.3% |
| CDBG Programs Resources for Comm. Living | 042.40.41.00.0.152.572.015 | $1,062 | $284 | $0 | $0 | $0 | $0 | 0% |
| CDBG Programs Northwest Compass Inc. | 042.40.41.00.0.152.572.044 | $60,773 | $14,882 | $9,000 | $9,000 | $8,600 | $0 | -4.4% |
| CDBG Programs Escorted Transportation Service | 042.40.41.00.0.152.572.052 | $0 | $1,726 | $1,700 | $1,700 | $1,793 | $0 | 5.5% |
| CDBG Programs Center of Concern | 042.40.41.00.0.152.572.053 | $23,145 | $0 | $0 | $0 | $0 | $0 | 0% |

| Name | Account ID | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|---|
| CDBG Programs North Suburban Legal Aid Clinic | 042.40.41.00.0.152.572.054 | $0 | $4,883 | $3,000 | $3,000 | $2,900 | $0 | -3.3% |
| Total Contractual Services: | | $140,066 | $61,650 | $35,575 | $35,575 | $42,493 | $0 | 19.4% |
| Total CDBG - Community Programs: | | $140,066 | $61,650 | $35,575 | $35,575 | $42,493 | $0 | 19.4% |
| | | | | | | | | |
| CDBG - Rehab Projects | | | | | | | | |
| Contractual Services | | | | | | | | |
| CDBG Programs Emrgncy Repair Prog. | 042.40.41.00.0.154.572.008 | $0 | $70 | $0 | $0 | $0 | $0 | 0% |
| CDBG Programs Single Family Rehab and WG | 042.40.41.00.0.154.572.042 | $720 | $37,704 | $126,209 | $126,200 | $0 | $0 | -100% |
| CDBG Programs Search Inc. Rehab | 042.40.41.00.0.154.572.045 | $25,000 | $24,250 | $25,000 | $25,000 | $25,000 | $0 | 0% |
| CDBG Programs Journeys The Road Home New Const | 042.40.41.00.0.154.572.050 | $0 | $0 | $8,500 | $8,500 | $0 | $0 | -100% |
| CDBG Programs Connections Field | 042.40.41.00.0.154.572.055 | $0 | $177,347 | $186,000 | $186,000 | $0 | $0 | -100% |
| CDBG Programs Lion's Park | 042.40.41.00.0.154.572.056 | $0 | $0 | $191,324 | $191,324 | $0 | $0 | -100% |
| CDBG Programs SF Rehab Prog-NW Housing Partner | 042.40.41.00.0.154.572.057 | $0 | $0 | $0 | $0 | $50,000 | $0 | N/A |
| CDBG Programs Sidewalk Improvements | 042.40.41.00.1.154.572.043 | $301,459 | $187,897 | $0 | $0 | $165,792 | $0 | N/A |
| Total Contractual Services: | | $327,179 | $427,268 | $537,033 | $537,024 | $240,792 | $0 | -55.2% |
| Total CDBG - Rehab Projects: | | $327,179 | $427,268 | $537,033 | $537,024 | $240,792 | $0 | -55.2% |
| Total CDBG: | | $468,022 | $488,918 | $572,608 | $572,599 | $283,285 | $0 | -50.5% |
| | | | | | | | | |
| Building and Inspection Services | | | | | | | | |
| Housing Inspections | | | | | | | | |
| Personnel Costs | | | | | | | | |
| Full-Time Earnings Full-Time Earnings | 001.40.46.47.0.171.500.001 | $169,835 | $178,051 | $186,065 | $157,620 | $186,211 | $191,797 | 0.1% |
| Overtime Earnings Overtime | 001.40.46.47.0.171.503.001 | $604 | $0 | $0 | $0 | $0 | $0 | 0% |
| Longevity Pay Longevity Pay | 001.40.46.47.0.171.506.001 | $1,400 | $1,400 | $1,400 | $1,400 | $1,500 | $1,545 | 7.1% |
| Group Insurance Medical Insurance | 001.40.46.47.0.171.510.001 | $28,061 | $28,640 | $30,191 | $28,905 | $44,600 | $45,938 | 47.7% |
| Group Insurance Dental Insurance | 001.40.46.47.0.171.510.004 | $1,064 | $1,031 | $960 | $925 | $982 | $1,011 | 2.3% |

| Name | Account ID | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|---|
| Social Security Contributions Social Security | 001.40.46.47.0.171.511.001 | $10,122 | $10,754 | $11,650 | $9,458 | $11,739 | $12,091 | 0.8% |
| Social Security Contributions Medicare | 001.40.46.47.0.171.511.002 | $2,367 | $2,515 | $2,726 | $2,211 | $2,747 | $2,829 | 0.8% |
| Retirement Contributions IMRF Pension Expense | 001.40.46.47.0.171.512.001 | $14,282 | $11,544 | $11,931 | $10,037 | $12,316 | $12,685 | 3.2% |
| Other Employee Benefits Vac/Pers Leave Incent. | 001.40.46.47.0.171.513.002 | $0 | $854 | $102 | $1,000 | $1,152 | $1,186 | 1,029.4% |
| Total Personnel Costs: | | $227,735 | $234,789 | $245,025 | $211,556 | $261,247 | $269,082 | 6.6% |
| | | | | | | | | |
| Contractual Services | | | | | | | | |
| Dues & Memberships Dues & Memberships | 001.40.46.47.0.171.518.001 | $55 | $0 | $0 | $0 | $0 | $0 | 0% |
| Professional Services Nuisance Abatement | 001.40.46.47.0.171.530.026 | $2,033 | $0 | $0 | $0 | $0 | $0 | 0% |
| Copier Lease Payment Copier Lease Payment | 001.40.46.47.0.171.551.001 | $1,147 | $1,402 | $3,000 | $1,500 | $1,500 | $1,545 | -50% |
| Capital Replacement Payments Vehicle Lease Payment | 001.40.46.47.0.171.553.001 | $7,670 | $11,720 | $13,520 | $13,520 | $13,520 | $13,520 | 0% |
| Vehicle Maintenance Payment Vehicle Maint Payment | 001.40.46.47.0.171.554.001 | $21,340 | $27,067 | $27,313 | $27,313 | $28,635 | $29,346 | 4.8% |
| Total Contractual Services: | | $32,245 | $40,189 | $43,833 | $42,333 | $43,655 | $44,411 | -0.4% |
| | | | | | | | | |
| Commodities & Supplies | | | | | | | | |
| Clothing Supplies Clothing Supplies | 001.40.46.47.0.171.603.001 | $287 | $0 | $300 | $300 | $750 | $750 | 150% |
| Total Commodities & Supplies: | | $287 | $0 | $300 | $300 | $750 | $750 | 150% |
| Total Housing Inspections: | | $260,267 | $274,978 | $289,158 | $254,189 | $305,652 | $314,243 | 5.7% |
| | | | | | | | | |
| Health Inspections | | | | | | | | |
| Personnel Costs | | | | | | | | |
| Full-Time Earnings Full-Time Earnings | 001.40.46.47.0.170.500.001 | $90,256 | $94,305 | $98,572 | $134,643 | $188,762 | $194,424 | 91.5% |
| Part-Time Earnings Part-Time Earnings | 001.40.46.47.0.170.501.001 | $724 | $0 | $28,254 | $0 | $27,986 | $28,825 | -0.9% |
| Seasonal Earnings Seasonal Earnings | 001.40.46.47.0.170.502.001 | $3,739 | $0 | $7,560 | $6,000 | $7,560 | $7,786 | 0% |
| Overtime Earnings Overtime | 001.40.46.47.0.170.503.001 | $40 | $124 | $0 | $270 | $134 | $138 | N/A |
| Longevity Pay Longevity Pay | 001.40.46.47.0.170.506.001 | $200 | $800 | $800 | $800 | $800 | $824 | 0% |

| Name | Account ID | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|---|
| Group Insurance Medical Insurance | 001.40.46.47.0.170.510.001 | $10,323 | $10,453 | $10,967 | $15,681 | $19,278 | $19,856 | 75.8% |
| Group Insurance Dental Insurance | 001.40.46.47.0.170.510.004 | $191 | $166 | $162 | $459 | $594 | $611 | 266.7% |
| Social Security Contributions Social Security | 001.40.46.47.0.170.511.001 | $5,861 | $5,788 | $6,641 | $8,574 | $12,260 | $12,627 | 84.6% |
| Social Security Contributions Medicare | 001.40.46.47.0.170.511.002 | $1,371 | $1,354 | $1,554 | $2,005 | $2,869 | $2,955 | 84.6% |
| Retirement Contributions IMRF Pension Expense | 001.40.46.47.0.170.512.001 | $7,677 | $6,119 | $8,118 | $8,538 | $12,370 | $12,741 | 52.4% |
| Other Employee Benefits Vac/Pers Leave Incent. | 001.40.46.47.0.170.513.002 | $1,536 | $0 | $0 | $0 | $0 | $0 | 0% |
| Total Personnel Costs: | | $121,916 | $119,109 | $162,628 | $176,970 | $272,613 | $280,787 | 67.6% |
| | | | | | | | | |
| Contractual Services | | | | | | | | |
| Dues & Memberships Dues & Memberships | 001.40.46.47.0.170.518.001 | $231 | $0 | $0 | $0 | $0 | $0 | 0% |
| Copier Lease Payment Copier Lease Payment | 001.40.46.47.0.170.551.001 | $1,147 | $1,402 | $3,000 | $3,000 | $3,120 | $3,213 | 4% |
| Capital Replacement Payments Vehicle Lease Payment | 001.40.46.47.0.170.553.001 | $1,500 | $1,500 | $1,500 | $1,500 | $1,500 | $1,500 | 0% |
| Vehicle Maintenance Payment Vehicle Maint Payment | 001.40.46.47.0.170.554.001 | $3,049 | $3,867 | $3,902 | $3,902 | $4,091 | $4,192 | 4.8% |
| Total Contractual Services: | | $5,927 | $6,769 | $8,402 | $8,402 | $8,711 | $8,905 | 3.7% |
| | | | | | | | | |
| Commodities & Supplies | | | | | | | | |
| Clothing Supplies Clothing Supplies | 001.40.46.47.0.170.603.001 | $290 | $0 | $150 | $150 | $825 | $150 | 450% |
| Total Commodities & Supplies: | | $290 | $0 | $150 | $150 | $825 | $150 | 450% |
| Total Health Inspections: | | $128,134 | $125,877 | $171,180 | $185,522 | $282,149 | $289,842 | 64.8% |
| | | | | | | | | |
| Administration | | | | | | | | |
| Personnel Costs | | | | | | | | |
| Full-Time Earnings Full-Time Earnings | 001.40.46.01.0.000.500.001 | $275,627 | $247,088 | $303,436 | $177,219 | $184,704 | $190,245 | -39.1% |
| Longevity Pay Longevity Pay | 001.40.46.01.0.000.506.001 | $1,400 | $800 | $1,400 | $1,400 | $800 | $800 | -42.9% |
| Group Insurance Medical Insurance | 001.40.46.01.0.000.510.001 | $43,016 | $36,615 | $45,816 | $22,490 | $19,618 | $20,206 | -57.2% |
| Group Insurance Workers' Comp Ins | 001.40.46.01.0.000.510.003 | $17,700 | $17,000 | $18,109 | $15,693 | $16,920 | $17,427 | -6.6% |

| Name | Account ID | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|---|
| Group Insurance Dental Insurance | 001.40.46.01.0.000.510.004 | $813 | $594 | $780 | $0 | $0 | $0 | -100% |
| Social Security Contributions Social Security | 001.40.46.01.0.000.511.001 | $16,453 | $15,118 | $18,743 | $11,018 | $10,507 | $10,822 | -43.9% |
| Social Security Contributions Medicare | 001.40.46.01.0.000.511.002 | $3,908 | $3,555 | $4,440 | $2,575 | $2,774 | $2,857 | -37.5% |
| Retirement Contributions IMRF Pension Expense | 001.40.46.01.0.000.512.001 | $23,822 | $16,539 | $19,470 | $11,523 | $12,469 | $12,843 | -36% |
| Other Employee Benefits Sick Leave Incentive | 001.40.46.01.0.000.513.001 | $1,965 | $2,094 | $2,463 | $0 | $0 | $0 | -100% |
| Other Employee Benefits Vac/Pers Leave Incent. | 001.40.46.01.0.000.513.002 | $669 | $3,874 | $671 | $800 | $847 | $872 | 26.2% |
| Other Employee Benefits Employee Allowances | 001.40.46.01.0.000.513.004 | $0 | $0 | $0 | $6,000 | $6,001 | $6,001 | N/A |
| Total Personnel Costs: | | $385,373 | $343,276 | $415,328 | $248,718 | $254,640 | $262,073 | -38.7% |
| | | | | | | | | |
| Contractual Services | | | | | | | | |
| Computer Software Cloud-Based Service | 001.40.46.01.0.000.561.004 | $12,971 | $0 | $0 | $0 | $0 | $0 | 0% |
| Telephone - Cellular Telephone - Cellular | 001.40.46.01.0.000.590.001 | $6,298 | $7,050 | $7,684 | $7,684 | $7,684 | $7,684 | 0% |
| Insurance Expense General Liability | 001.40.46.01.0.000.593.001 | $19,180 | $17,959 | $20,198 | $20,198 | $19,344 | $19,924 | -4.2% |
| Total Contractual Services: | | $38,449 | $25,009 | $27,882 | $27,882 | $27,028 | $27,608 | -3.1% |
| Total Administration: | | $423,822 | $368,284 | $443,210 | $276,600 | $281,668 | $289,681 | -36.4% |
| | | | | | | | | |
| Building | | | | | | | | |
| Personnel Costs | | | | | | | | |
| Full-Time Earnings Full-Time Earnings | 001.40.46.46.0.000.500.001 | $698,638 | $840,492 | $873,097 | $887,120 | $887,023 | $913,633 | 1.6% |
| Seasonal Earnings Seasonal Earnings | 001.40.46.46.0.000.502.001 | $0 | $13,095 | $16,200 | $8,000 | $16,200 | $16,686 | 0% |
| Overtime Earnings Overtime | 001.40.46.46.0.000.503.001 | $1,441 | $975 | $1,566 | $30 | $30 | $33 | -98.1% |
| Longevity Pay Longevity Pay | 001.40.46.46.0.000.506.001 | $4,400 | $5,800 | $6,400 | $6,400 | $5,400 | $5,562 | -15.6% |
| Group Insurance Medical Insurance | 001.40.46.46.0.000.510.001 | $195,471 | $219,517 | $231,430 | $246,072 | $196,678 | $202,578 | -15% |
| Group Insurance Dental Insurance | 001.40.46.46.0.000.510.004 | $4,773 | $5,809 | $5,424 | $5,782 | $4,774 | $4,917 | -12% |

| Name | Account ID | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|---|
| Social Security Contributions Social Security | 001.40.46.46.0.000.511.001 | $42,260 | $50,954 | $56,083 | $55,626 | $51,301 | $52,840 | -8.5% |
| Social Security Contributions Medicare | 001.40.46.46.0.000.511.002 | $9,883 | $11,917 | $13,121 | $13,008 | $12,002 | $12,362 | -8.5% |
| Retirement Contributions IMRF Pension Expense | 001.40.46.46.0.000.512.001 | $60,748 | $55,817 | $56,459 | $59,290 | $52,847 | $54,432 | -6.4% |
| Other Employee Benefits Sick Leave Incentive | 001.40.46.46.0.000.513.001 | $1,810 | $0 | $0 | $1,551 | $1,601 | $1,649 | N/A |
| Other Employee Benefits Vac/Pers Leave Incent. | 001.40.46.46.0.000.513.002 | $17,162 | $6,535 | $6,604 | $30,000 | $9,997 | $10,296 | 51.4% |
| Other Employee Benefits Retiree Sick Incentive | 001.40.46.46.0.000.513.003 | $0 | $0 | $0 | $14,195 | $0 | $0 | 0% |
| Total Personnel Costs: | | $1,036,588 | $1,210,910 | $1,266,384 | $1,327,074 | $1,237,853 | $1,274,988 | -2.3% |
| | | | | | | | | |
| Contractual Services | | | | | | | | |
| Dues & Memberships Dues & Memberships | 001.40.46.46.0.000.518.001 | $1,154 | $1,558 | $2,300 | $2,300 | $2,369 | $2,440 | 3% |
| Travel & Meetings Travel & Meetings | 001.40.46.46.0.000.522.001 | $1,360 | $1,559 | $3,200 | $3,200 | $3,200 | $3,200 | 0% |
| Training Training | 001.40.46.46.0.000.525.004 | $6,708 | $9,011 | $9,000 | $9,000 | $9,000 | $9,000 | 0% |
| Professional Services Elevator Inspection Services | 001.40.46.46.0.000.530.011 | $11,416 | $13,293 | $30,000 | $30,000 | $30,000 | $30,000 | 0% |
| Professional Services Nuisance Abatement | 001.40.46.46.0.000.530.026 | $16,098 | $7,872 | $15,000 | $15,000 | $15,000 | $15,000 | 0% |
| Building Maintenance & Repair Pest Control | 001.40.46.46.0.000.533.001 | $0 | $0 | $5,800 | $5,800 | $5,800 | $5,800 | 0% |
| Postage Postage Expense | 001.40.46.46.0.000.544.002 | $894 | $964 | $1,000 | $1,000 | $1,000 | $1,000 | 0% |
| Copier Lease Payment Copier Lease Payment | 001.40.46.46.0.000.551.001 | $1,147 | $1,402 | $3,000 | $3,000 | $3,000 | $3,000 | 0% |
| Capital Replacement Payments Vehicle Lease Payment | 001.40.46.46.0.000.553.001 | $3,670 | $8,640 | $15,520 | $15,520 | $14,240 | $14,240 | -8.2% |
| Vehicle Maintenance Payment Vehicle Maint Payment | 001.40.46.46.0.000.554.001 | $4,268 | $5,413 | $5,463 | $5,463 | $5,727 | $5,869 | 4.8% |
| Technical Services Technical Services | 001.40.46.46.0.000.560.001 | $0 | $0 | $10,000 | $10,000 | $10,000 | $10,000 | 0% |
| Technical Services Plan Review | 001.40.46.46.0.000.560.013 | $0 | $0 | $5,000 | $5,000 | $5,000 | $5,000 | 0% |
| Computer Software Software Development | 001.40.46.46.0.000.561.002 | $230 | $0 | $5,000 | $5,000 | $5,000 | $5,000 | 0% |

| Name | Account ID | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|---|
| Computer Software Cloud-Based Service | 001.40.46.46.0.000.561.004 | $17,414 | $33,408 | $40,000 | $51,995 | $55,000 | $55,000 | 37.5% |
| Records Management Document Imaging | 001.40.46.46.0.000.562.001 | $2,975 | $2,499 | $8,000 | $8,000 | $4,000 | $4,000 | -50% |
| Records Management Printing Expense | 001.40.46.46.0.000.562.002 | $5,612 | $4,094 | $5,500 | $4,000 | $4,000 | $4,000 | -27.3% |
| Total Contractual Services: | | $72,945 | $89,713 | $163,783 | $174,278 | $172,336 | $172,549 | 5.2% |
| | | | | | | | | |
| Commodities & Supplies | | | | | | | | |
| Clothing Supplies Clothing Supplies | 001.40.46.46.0.000.603.001 | $4,215 | $5,910 | $7,800 | $7,800 | $8,700 | $7,800 | 11.5% |
| Office Equipment Office Equipment | 001.40.46.46.0.000.604.001 | $5,632 | $26 | $4,500 | $4,000 | $4,000 | $4,000 | -11.1% |
| Office Supplies Office Supplies | 001.40.46.46.0.000.606.001 | $4,876 | $4,799 | $8,000 | $8,000 | $8,000 | $8,000 | 0% |
| Publications Publications | 001.40.46.46.0.000.612.001 | $0 | $0 | $500 | $500 | $500 | $500 | 0% |
| Reference Materials Reference Materials | 001.40.46.46.0.000.613.001 | $1,775 | $1,462 | $2,000 | $2,000 | $2,000 | $2,000 | 0% |
| Inspection Supplies Inspection Supplies | 001.40.46.46.0.000.615.001 | $203 | $273 | $1,300 | $1,300 | $1,300 | $1,300 | 0% |
| Total Commodities & Supplies: | | $16,701 | $12,469 | $24,100 | $23,600 | $24,500 | $23,600 | 1.7% |
| Total Building: | | $1,126,234 | $1,313,092 | $1,454,267 | $1,524,952 | $1,434,689 | $1,471,137 | -1.3% |
| Total Building and Inspection Services: | | $1,938,457 | $2,082,232 | $2,357,815 | $2,241,263 | $2,304,158 | $2,364,903 | -2.3% |
| | | | | | | | | |
| Econ Dev and Planning & Zoning | | | | | | | | |
| Administration | | | | | | | | |
| Personnel Costs | | | | | | | | |
| Full-Time Earnings Full-Time Earnings | 001.40.45.01.0.000.500.001 | $131,430 | $138,285 | $144,213 | $142,469 | $133,416 | $137,418 | -7.5% |
| Longevity Pay Longevity Pay | 001.40.45.01.0.000.506.001 | $675 | $675 | $675 | $0 | $0 | $0 | -100% |
| Group Insurance Medical Insurance | 001.40.45.01.0.000.510.001 | $15,318 | $15,517 | $16,354 | $17,832 | $14,456 | $14,889 | -11.6% |
| Group Insurance Workers' Comp Ins | 001.40.45.01.0.000.510.003 | $3,400 | $3,400 | $4,350 | $4,350 | $2,820 | $2,904 | -35.2% |
| Group Insurance Dental Insurance | 001.40.45.01.0.000.510.004 | $610 | $629 | $585 | $556 | $390 | $401 | -33.3% |
| Social Security Contributions Social Security | 001.40.45.01.0.000.511.001 | $6,689 | $7,467 | $7,603 | $10,738 | $8,057 | $8,298 | 6% |
| Social Security Contributions Medicare | 001.40.45.01.0.000.511.002 | $1,927 | $1,985 | $2,125 | $2,511 | $2,040 | $2,101 | -4% |

| Name | Account ID | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|---|
| Retirement Contributions IMRF Pension Expense | 001.40.45.01.0.000.512.001 | $11,536 | $9,376 | $9,316 | $16,147 | $6,380 | $6,571 | -31.5% |
| Other Employee Benefits Sick Leave Incentive | 001.40.45.01.0.000.513.001 | $4,421 | $2,109 | $2,461 | $2,500 | $2,500 | $2,575 | 1.6% |
| Other Employee Benefits Vac/Pers Leave Incent. | 001.40.45.01.0.000.513.002 | $0 | $0 | $0 | $20,000 | $999 | $1,029 | N/A |
| Other Employee Benefits Retiree Sick Incentive | 001.40.45.01.0.000.513.003 | $0 | $0 | $0 | $57,275 | $0 | $0 | 0% |
| Other Employee Benefits Employee Allowances | 001.40.45.01.0.000.513.004 | $0 | $0 | $0 | $2,336 | $4,501 | $4,636 | N/A |
| **Total Personnel Costs:** | | **$176,006** | **$179,443** | **$187,682** | **$276,714** | **$175,559** | **$180,822** | **-6.5%** |
| | | | | | | | | |
| **Contractual Services** | | | | | | | | |
| Dues & Memberships Dues & Memberships | 001.40.45.01.0.000.518.001 | $1,808 | $926 | $1,600 | $1,600 | $1,750 | $1,802 | 9.4% |
| Travel & Meetings Travel & Meetings | 001.40.45.01.0.000.522.001 | $785 | $3,331 | $3,445 | $5,500 | $4,000 | $4,120 | 16.1% |
| Computer Software Cloud-Based Service | 001.40.45.01.0.000.561.004 | $27,211 | $32,888 | $36,000 | $101,000 | $72,500 | $74,675 | 101.4% |
| Telephone - Cellular Telephone - Cellular | 001.40.45.01.0.000.590.001 | $1,488 | $1,029 | $3,210 | $3,200 | $3,300 | $3,399 | 2.8% |
| Insurance Expense General Liability | 001.40.45.01.0.000.593.001 | $12,833 | $9,789 | $12,714 | $12,714 | $9,720 | $10,011 | -23.5% |
| **Total Contractual Services:** | | **$44,124** | **$47,963** | **$56,969** | **$124,014** | **$91,270** | **$94,007** | **60.2%** |
| | | | | | | | | |
| **Commodities & Supplies** | | | | | | | | |
| Office Supplies Office Supplies | 001.40.45.01.0.000.606.001 | $1,005 | $158 | $1,180 | $1,180 | $1,500 | $1,545 | 27.1% |
| **Total Commodities & Supplies:** | | **$1,005** | **$158** | **$1,180** | **$1,180** | **$1,500** | **$1,545** | **27.1%** |
| **Total Administration:** | | **$221,136** | **$227,563** | **$245,831** | **$401,908** | **$268,329** | **$276,374** | **9.2%** |
| | | | | | | | | |
| **Economic Development** | | | | | | | | |
| **Personnel Costs** | | | | | | | | |
| Full-Time Earnings Full-Time Earnings | 001.40.45.43.0.000.500.001 | $74,381 | $45,720 | $48,071 | $71,253 | $44,472 | $45,806 | -7.5% |
| Seasonal Earnings Seasonal Earnings | 001.40.45.43.0.000.502.001 | $0 | $0 | $8,100 | $0 | $8,100 | $8,343 | 0% |
| Longevity Pay Longevity Pay | 001.40.45.43.0.000.506.001 | $225 | $225 | $225 | $0 | $0 | $0 | -100% |
| Group Insurance Medical Insurance | 001.40.45.43.0.000.510.001 | $7,126 | $5,172 | $5,452 | $8,581 | $4,819 | $4,963 | -11.6% |

| Name | Account ID | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|---|
| Group Insurance Dental Insurance | 001.40.45.43.0.000.510.004 | $293 | $210 | $195 | $254 | $130 | $133 | -33.3% |
| Social Security Contributions Social Security | 001.40.45.43.0.000.511.001 | $4,216 | $2,489 | $3,049 | $5,111 | $3,241 | $3,338 | 6.3% |
| Social Security Contributions Medicare | 001.40.45.43.0.000.511.002 | $1,107 | $662 | $829 | $1,194 | $811 | $835 | -2.2% |
| Retirement Contributions IMRF Pension Expense | 001.40.45.43.0.000.512.001 | $6,504 | $3,125 | $3,117 | $5,239 | $2,183 | $2,248 | -30% |
| Other Employee Benefits Sick Leave Incentive | 001.40.45.43.0.000.513.001 | $1,474 | $703 | $995 | $810 | $1,000 | $1,030 | 0.5% |
| Other Employee Benefits Vac/Pers Leave Incent. | 001.40.45.43.0.000.513.002 | $1,895 | $0 | $0 | $6,500 | $999 | $1,030 | N/A |
| Other Employee Benefits Employee Allowances | 001.40.45.43.0.000.513.004 | $0 | $0 | $0 | $1,761 | $1,500 | $1,545 | N/A |
| Total Personnel Costs: | | $97,220 | $58,306 | $70,033 | $100,703 | $67,255 | $69,271 | -4% |
| | | | | | | | | |
| Contractual Services | | | | | | | | |
| Dues & Memberships Dues & Memberships | 001.40.45.43.0.000.518.001 | $1,895 | $3,220 | $3,120 | $3,500 | $3,500 | $3,605 | 12.2% |
| Economic Development Econ Dev Program | 001.40.45.43.0.000.536.001 | $27,029 | $43,715 | $100,000 | $50,000 | $100,000 | $103,000 | 0% |
| Community Development Contractual American Rescue Plan | 001.40.45.43.0.000.581.002 | $2,475 | $94,704 | $150,000 | $50,000 | $0 | $0 | -100% |
| Total Contractual Services: | | $31,399 | $141,639 | $253,120 | $103,500 | $103,500 | $106,605 | -59.1% |
| Total Economic Development: | | $128,619 | $199,945 | $323,153 | $204,203 | $170,755 | $175,876 | -47.2% |
| | | | | | | | | |
| Planning & Zoning | | | | | | | | |
| Personnel Costs | | | | | | | | |
| Full-Time Earnings Full-Time Earnings | 001.40.45.44.0.000.500.001 | $194,170 | $249,393 | $307,233 | $270,788 | $314,301 | $323,730 | 2.3% |
| Seasonal Earnings Seasonal Earnings | 001.40.45.44.0.000.502.001 | $10,778 | $9,612 | $8,100 | $8,000 | $8,100 | $8,343 | 0% |
| Longevity Pay Longevity Pay | 001.40.45.44.0.000.506.001 | $0 | $0 | $600 | $0 | $600 | $600 | 0% |
| Group Insurance Medical Insurance | 001.40.45.44.0.000.510.001 | $39,454 | $43,924 | $49,963 | $55,865 | $54,994 | $55,644 | 10.1% |
| Group Insurance Dental Insurance | 001.40.45.44.0.000.510.004 | $902 | $1,000 | $1,038 | $1,310 | $1,310 | $1,349 | 26.2% |

| Name | Account ID | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|---|
| Social Security Contributions Social Security | 001.40.45.44.0.000.511.001 | $11,603 | $14,850 | $19,590 | $16,269 | $20,029 | $20,629 | 2.2% |
| Social Security Contributions Medicare | 001.40.45.44.0.000.511.002 | $2,714 | $3,473 | $4,583 | $3,804 | $4,686 | $4,826 | 2.2% |
| Retirement Contributions IMRF Pension Expense | 001.40.45.44.0.000.512.001 | $16,445 | $16,113 | $19,580 | $17,144 | $20,533 | $21,148 | 4.9% |
| Other Employee Benefits Vac/Pers Leave Incent. | 001.40.45.44.0.000.513.002 | $1,895 | $0 | $0 | $0 | $0 | $0 | 0% |
| Other Employee Benefits Employee Allowances | 001.40.45.44.0.000.513.004 | $0 | $0 | $0 | $1,060 | $0 | $0 | 0% |
| **Total Personnel Costs:** | | **$277,960** | **$338,366** | **$410,687** | **$374,240** | **$424,553** | **$436,269** | **3.4%** |
| | | | | | | | | |
| Contractual Services | | | | | | | | |
| Dues & Memberships Dues & Memberships | 001.40.45.44.0.000.518.001 | $2,376 | $1,013 | $1,800 | $1,800 | $7,500 | $7,725 | 316.7% |
| Travel & Meetings Travel & Meetings | 001.40.45.44.0.000.522.001 | $1,305 | $959 | $1,305 | $1,300 | $6,000 | $6,180 | 359.8% |
| Training Training | 001.40.45.44.0.000.525.004 | $2,199 | $2,667 | $5,200 | $5,200 | $5,200 | $5,356 | 0% |
| Equipment Maintenance & Repair Equipment Maint. | 001.40.45.44.0.000.532.002 | $0 | $0 | $1,740 | $1,740 | $1,800 | $1,854 | 3.4% |
| Legal Notices Legal Notices | 001.40.45.44.0.000.541.001 | $8,237 | $3,017 | $3,090 | $3,090 | $3,250 | $3,347 | 5.2% |
| Postage Postage Expense | 001.40.45.44.0.000.544.002 | $4,485 | $2,191 | $2,000 | $2,000 | $2,000 | $2,060 | 0% |
| Copier Lease Payment Copier Lease Payment | 001.40.45.44.0.000.551.001 | $1,147 | $1,402 | $3,032 | $1,500 | $3,120 | $3,213 | 2.9% |
| Capital Replacement Payments Vehicle Lease Payment | 001.40.45.44.0.000.553.001 | $1,500 | $1,500 | $1,500 | $1,500 | $1,500 | $1,500 | 0% |
| Vehicle Maintenance Payment Vehicle Maint Payment | 001.40.45.44.0.000.554.001 | $3,049 | $3,867 | $3,902 | $3,902 | $4,091 | $4,192 | 4.8% |
| Technical Services Technical Services | 001.40.45.44.0.000.560.001 | $777 | $57 | $1,180 | $1,180 | $1,250 | $1,287 | 5.9% |
| Computer Software Software Development | 001.40.45.44.0.000.561.002 | $0 | $0 | $5,000 | $0 | $0 | $0 | -100% |
| Computer Software Cloud-Based Service | 001.40.45.44.0.000.561.004 | $2,809 | $1,729 | $1,160 | $1,160 | $7,000 | $7,210 | 503.4% |
| Records Management Document Imaging | 001.40.45.44.0.000.562.001 | $0 | $0 | $3,150 | $3,150 | $3,250 | $3,347 | 3.2% |
| Records Management Printing Expense | 001.40.45.44.0.000.562.002 | $2,784 | $1,738 | $2,000 | $2,000 | $2,250 | $2,317 | 12.5% |

| Name | Account ID | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|---|
| Total Contractual Services: | | $30,667 | $20,139 | $36,059 | $29,522 | $48,211 | $49,588 | 33.7% |
| | | | | | | | | |
| Commodities & Supplies | | | | | | | | |
| Office Equipment Office Equipment | 001.40.45.44.0.000.604.001 | $215 | $0 | $2,000 | $2,000 | $6,000 | $6,180 | 200% |
| Office Supplies Office Supplies | 001.40.45.44.0.000.606.001 | $1,821 | $2,443 | $2,700 | $2,700 | $3,500 | $3,605 | 29.6% |
| Publications Publications | 001.40.45.44.0.000.612.001 | $1,318 | $800 | $1,100 | $2,000 | $1,500 | $1,545 | 36.4% |
| Total Commodities & Supplies: | | $3,354 | $3,243 | $5,800 | $6,700 | $11,000 | $11,330 | 89.7% |
| Total Planning & Zoning: | | $311,982 | $361,748 | $452,546 | $410,462 | $483,764 | $497,187 | 6.9% |
| | | | | | | | | |
| Econ Dev and Planning & Zoning | | | | | | | | |
| Contractual Services | | | | | | | | |
| Dues & Memberships Dues & Memberships | 037.40.45.00.0.000.518.001 | $0 | $0 | $5,000 | $0 | $0 | $0 | -100% |
| Total Contractual Services: | | $0 | $0 | $5,000 | $0 | $0 | $0 | -100% |
| Total Econ Dev and Planning & Zoning: | | $0 | $0 | $5,000 | $0 | $0 | $0 | -100% |
| Total Econ Dev and Planning & Zoning: | | $661,736 | $789,256 | $1,026,530 | $1,016,573 | $922,848 | $949,437 | -10.1% |
| Total Community Development: | | $3,068,216 | $3,360,406 | $3,956,953 | $3,830,435 | $3,510,291 | $3,314,340 | -11.3% |
| Total Expenditures: | | $3,068,216 | $3,360,406 | $3,956,953 | $3,830,435 | $3,510,291 | $3,314,340 | -11.3% |

# Human Services

**Statement of Activities**

The Human Services Department provides Nursing and Social Services designed to promote the health and well-being of residents and the community. Services include both direct services and group programming and are offered to residents of all ages. Many of the services provided assist at-risk residents. Residents can access services through programs including Emergency Assistance, Entitlement Benefits, General Social Services, Nursing Direct Services, Nursing Programs, Police Social Services and Social Service Programs. Residents access services at the Community Connections Center, the Mount Prospect Police Department and Village Hall. The Human Services Department works collaboratively with local community agencies to meet the needs of residents.

## Organizational Chart



# Budgeted Positions

| | 2023 Positions | | 2024 Positions | | 2025 Positions | | Budgeted Positions | | |
|---|---|---|---|---|---|---|---|---|---|
| | **Auth** | **FTE** | **Auth** | **FTE** | **Auth** | **FTEs** | **2023** | **2024** | **2025** |
| **Human Services** | | | | | | | | | |
| **Full-Time** | | | | | | | | | |
| Director of Human Services | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 135,473 | 142,917 | 148,635 |
| Deputy Director of Human Svcs | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 106,987 | 111,769 | 116,240 |
| Public Health Nurse | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 101,203 | 81,102 | 84,289 |
| Police Social Worker | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 174,079 | 185,089 | 192,363 |
| Senior Services Social Worker | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 82,923 | 86,596 | 90,000 |
| Office Manager | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 67,202 | 70,146 | 72,903 |
| Administrative Assistant | 1.00 | 1.00 | 1.00 | 1.00 | 2.00 | 2.00 | 52,501 | 56,783 | 116,119 |
| Community Social Worker | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 150,245 | 154,025 | 160,078 |
| **Full-Time Total** | **10.00** | **10.00** | **10.00** | **10.00** | **11.00** | **11.00** | **870,613** | **888,427** | **980,627** |
| **Part-Time** | | | | | | | | | |
| P/T Administrative Assistant | 1.00 | 0.50 | 1.00 | 0.50 | - | - | 35,157 | 36,648 | - |
| P/T Senior Activities Coord. | 1.00 | 0.50 | 1.00 | 0.50 | 1.00 | 0.50 | 34,653 | 35,258 | 41,912 |
| **Part-Time Total** | **2.00** | **1.00** | **2.00** | **1.00** | **1.00** | **0.50** | **69,810** | **71,906** | **41,912** |
| **Seasonal** | | | | | | | | | |
| Intern-Budget Only | - | - | 1.00 | 0.50 | 1.00 | 0.50 | - | 8,100 | 8,100 |
| **Seasonal Total** | **-** | **-** | **1.00** | **0.50** | **1.00** | **0.50** | **-** | **8,100** | **8,100** |
| **Employee Benefits** | **-** | **-** | **-** | **-** | **-** | **-** | **317,095** | **281,541** | **305,367** |
| **Other Compensation** | **-** | **-** | **-** | **-** | **-** | **-** | **2,500** | **3,100** | **3,770** |
| **Human Services Total** | **12.00** | **11.00** | **13.00** | **11.50** | **13.00** | **12.00** | **1,260,018** | **1,253,074** | **1,339,776** |

# 2024 Key Accomplishments

**Goal 1: Effective Village Government**

- Aging in Community work groups launched.
- Increases the number of seniors receiving Senior Buzz Newsletter.
- Hosted a mental health summit facilitation by a mental health attorney for Human Service, Police and Fire Departments.
- Launched a collaborative monthly meeting to discuss mental health community issues with Human Services, Fire and Police Departments.
- Hosted 5th annual Celebration of Cultures.
- Hosted 4th Annual Mental Health Matters event.
- Human Services website re-design and re-structuring.
- Created Pathway Forward program for clients to work one on one with a mentor on job and career exploration which will be led by volunteers.
- Identified additional opportunities for food donations and purchases for the food pantry.
- Launched legal aid clinic for eligible clients at the Community Connections Center in partnership with North Suburban Legal Aid.
- Behavior Health Subsidy program increased marketing in the Village Newsletter, press releases, and social media.
- Holiday program with D26 and D214 schools held at fire station 14 in collaboration with Fire Department.
- School supply program included a presentation for parents on college financial assistance programs which was given by staff from Harper Community College.
- Re-launch of senior exercise programs resulting in weekly classes with increased variety of programs.
- Increased the Public Health nurse's engagement with school aged children in the community around health and safety.
- Public Health Nurse launched A1C testing as a result of community feedback.
- Community social workers presented at schools and civic organizations to increase awareness of donation needs for food pantry programs.

**Goal 2: Family-Friendly Neighborhoods**

- Developed Transient Guidelines and Protocol to create a consistent approach to assessing and linking individuals with agencies and resources who are funded to serve houseless individuals.
- Police Social Workers presented at police beat meetings on services available through the Human Services Department.
- Increased outreach to seniors who have fallen in their home to offer senior assessments and other community resources.

# Performance Measures

| Strategic Goal | Task | Performance Measure | 2021 | 2022 | % Change from 2021 to 2022 | 2023 | % Change from 2022 to 2023 |
|---|---|---|---|---|---|---|---|
| **Goal 1:** Effective Village Government: Financially Sound, Providing Exceptional Service | Employee Flu Shots | # Administered | 180 | 144 | -20.0% | 114 | -20.8% |
| **Goal 2:** Mount Prospect Charm and Character: Honoring History, Heritage, and Diversity, Equity and Inclusion | General Social Services | Adult Protective Services Reports and Case Management | 47 | 57 | 21.3% | 77 | 35.1% |
| | | Information and Referral, Case Management & Advocacy | 969 | 790 | -18.5% | 501 | -36.6% |
| | Emergency Assistance Program: | Food Pantry | 420 | 644 | 53.3% | 847 | 31.5% |
| | | Rental Assistance | 27 | 59 | 118.5% | 53 | -10.2% |
| | Entitlement Benefits: | Medicare D Enrollment & Case Management | 153 | 152 | -0.7% | 135 | -11.2% |
| | | Medicaid/SNAP Enrollment & Case Management | 204 | 173 | -15.2% | 278 | 60.7% |
| | Social Services Program: | Play & Learn | 51 | 475 | 831.4% | 479 | 0.8% |
| | | Holiday Program | 85 | 95 | 11.8% | 92 | -3.2% |
| | Police Social Services | Reports | 618 | 655 | 6.0% | 558 | -14.8% |
| | | Mental Health & Substance Abuse Calls | 293 | 353 | 20.5% | 367 | 4.0% |
| | | Court Advocacy, Mental Health WRITS | 51 | 134 | 162.7% | 70 | -47.8% |
| | Nursing Direct Services | Health Screenings | 333 | 153 | -54.1% | 165 | 7.8% |
| | | Case Management & Information and Referral | 187 | 82 | -56.1% | 120 | 46.3% |
| | Nursing Group Program | Fit 4 Life* | 0 | 0 | #DIV/0! | 209 | #DIV/0! |

*Program began in 2023

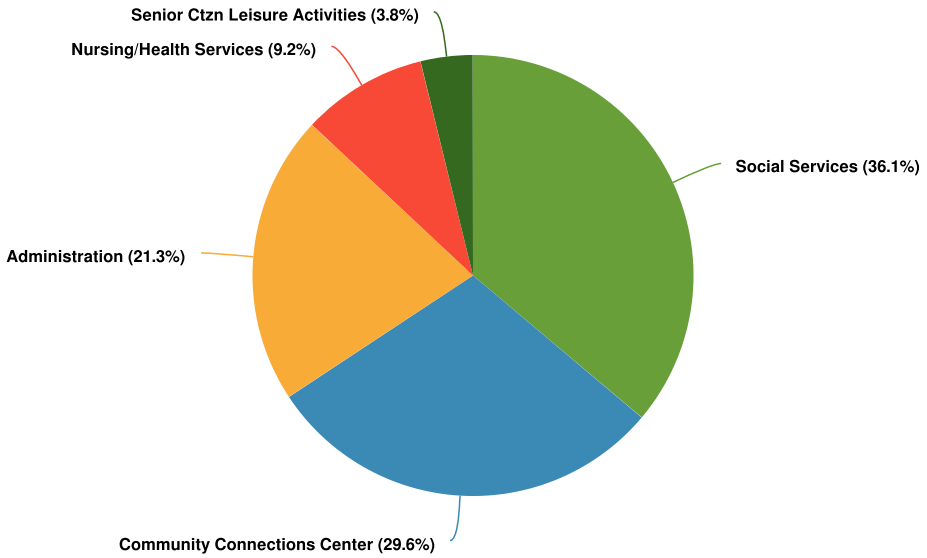
# 2025 Goals

**Goal 1: Effective Village Government**

- Community Connections Center: Space/Service needs assessment, Duplication of Service with Township, Future Direction

## Expenditures by Function

### Budgeted Expenditures by Function




| Name | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|
| Expenditures | | | | | | | |
| Human Services | | | | | | | |
| Administration | | | | | | | |
| Personnel Costs | $298,338 | $213,673 | $237,463 | $228,897 | $256,808 | $245,220 | 8.1% |
| Contractual Services | $44,619 | $35,296 | $61,492 | $57,962 | $71,683 | $75,493 | 16.6% |
| Capital Outlay | $3,366 | $309 | $586 | $586 | $3,104 | $604 | 429.7% |
| Commodities & Supplies | $4,752 | $4,615 | $4,529 | $4,529 | $4,974 | $5,124 | 9.8% |
| Total Administration: | $351,074 | $253,893 | $304,070 | $291,974 | $336,569 | $326,441 | 10.7% |
| | | | | | | | |
| Social Services | | | | | | | |
| Personnel Costs | $417,105 | $496,697 | $521,970 | $512,826 | $551,651 | $553,881 | 5.7% |
| Contractual Services | $34,882 | $82,089 | $319,618 | $4,146 | $19,687 | $19,909 | -93.8% |
| Commodities & Supplies | $287 | $241 | $1,500 | $1,500 | $1,000 | $1,030 | -33.3% |
| Total Social Services: | $452,274 | $579,028 | $843,088 | $518,472 | $572,338 | $574,820 | -32.1% |
| | | | | | | | |
| Nursing/Health Services | | | | | | | |
| Personnel Costs | $122,971 | $113,180 | $118,891 | $118,996 | $136,745 | $126,578 | 15% |
| Contractual Services | $0 | $862 | $1,435 | $1,435 | $1,504 | $1,551 | 4.8% |

| Name | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|
| Capital Outlay | $220 | $1,274 | $721 | $721 | $743 | $766 | 3.1% |
| Commodities & Supplies | $1,467 | $5,006 | $6,578 | $6,578 | $6,708 | $6,912 | 2% |
| **Total Nursing/Health Services:** | **$124,658** | **$120,322** | **$127,625** | **$127,730** | **$145,700** | **$135,807** | **14.2%** |
| | | | | | | | |
| Senior Ctzn Leisure Activities | | | | | | | |
| Personnel Costs | $0 | $0 | $40,199 | $21,580 | $47,852 | $49,285 | 19% |
| Contractual Services | $0 | $0 | $4,000 | $4,000 | $4,120 | $4,244 | 3% |
| Commodities & Supplies | $0 | $0 | $6,000 | $5,000 | $8,500 | $8,755 | 41.7% |
| **Total Senior Ctzn Leisure Activities:** | **$0** | **$0** | **$50,199** | **$30,580** | **$60,472** | **$62,284** | **20.5%** |
| | | | | | | | |
| Community Connections Center | | | | | | | |
| Personnel Costs | $270,102 | $303,038 | $334,551 | $334,873 | $346,720 | $357,103 | 3.6% |
| Contractual Services | $101,483 | $138,672 | $111,000 | $110,833 | $117,457 | $120,847 | 5.8% |
| Commodities & Supplies | $2,328 | $2,218 | $4,269 | $3,598 | $4,509 | $4,646 | 5.6% |
| **Total Community Connections Center:** | **$373,913** | **$443,927** | **$449,820** | **$449,304** | **$468,686** | **$482,596** | **4.2%** |
| **Total Human Services:** | **$1,301,918** | **$1,397,171** | **$1,774,802** | **$1,418,060** | **$1,583,765** | **$1,581,948** | **-10.8%** |
| **Total Expenditures:** | **$1,301,918** | **$1,397,171** | **$1,774,802** | **$1,418,060** | **$1,583,765** | **$1,581,948** | **-10.8%** |

# Human Services Line Item Detail

## Expenditures by Function

| Name | Account ID | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|---|
| Expenditures | | | | | | | | |
| Human Services | | | | | | | | |
| Administration | | | | | | | | |
| Personnel Costs | | | | | | | | |
| Full-Time Earnings Full-Time Earnings | 001.50.01.00.0.000.500.001 | $152,191 | $144,445 | $153,830 | $153,592 | $182,810 | $164,755 | 18.8% |
| Part-Time Earnings Part-Time Earnings | 001.50.01.00.0.000.501.001 | $7,989 | $16,226 | $14,659 | $16,858 | $0 | $15,692 | -100% |
| Seasonal Earnings Seasonal Earnings | 001.50.01.00.0.000.502.001 | $0 | $0 | $8,100 | $0 | $8,100 | $8,100 | 0% |
| Overtime Earnings Overtime | 001.50.01.00.0.000.503.001 | $0 | $0 | $0 | $732 | $0 | $0 | 0% |
| Longevity Pay Longevity Pay | 001.50.01.00.0.000.506.001 | $575 | $575 | $905 | $905 | $905 | $905 | 0% |
| Group Insurance Medical Insurance | 001.50.01.00.0.000.510.001 | $26,326 | $21,126 | $25,893 | $23,979 | $31,277 | $22,264 | 20.8% |
| Group Insurance Workers' Comp Ins | 001.50.01.00.0.000.510.003 | $7,400 | $7,600 | $8,197 | $8,197 | $5,220 | $5,376 | -36.3% |
| Group Insurance Dental Insurance | 001.50.01.00.0.000.510.004 | $239 | $386 | $663 | $717 | $785 | $699 | 18.4% |
| Social Security Contributions Social Security | 001.50.01.00.0.000.511.001 | $10,235 | $9,786 | $11,016 | $10,271 | $11,912 | $11,783 | 8.1% |
| Social Security Contributions Medicare | 001.50.01.00.0.000.511.002 | $2,394 | $2,289 | $2,579 | $2,402 | $2,789 | $2,758 | 8.1% |
| Retirement Contributions IMRF Pension Expense | 001.50.01.00.0.000.512.001 | $14,432 | $10,595 | $10,784 | $10,769 | $11,999 | $11,847 | 11.3% |
| Other Employee Benefits Sick Leave Incentive | 001.50.01.00.0.000.513.001 | $2,022 | $0 | $0 | $0 | $0 | $0 | 0% |
| Other Employee Benefits Vac/Pers Leave Incent. | 001.50.01.00.0.000.513.002 | $6,558 | $153 | $326 | $0 | $500 | $515 | 53.4% |
| Other Employee Benefits Retiree Sick Incentive | 001.50.01.00.0.000.513.003 | $67,388 | $0 | $0 | $0 | $0 | $0 | 0% |
| Other Employee Benefits Employee Allowances | 001.50.01.00.0.000.513.004 | $588 | $493 | $511 | $475 | $511 | $526 | 0% |

| Name | Account ID | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|---|
| Total Personnel Costs: | | $298,338 | $213,673 | $237,463 | $228,897 | $256,808 | $245,220 | 8.1% |
| | | | | | | | | |
| Contractual Services | | | | | | | | |
| Travel & Meetings Travel & Meetings | 001.50.01.00.0.000.522.001 | $1,800 | $248 | $2,500 | $1,000 | $750 | $2,500 | -70% |
| Training Training | 001.50.01.00.0.000.525.004 | $13 | $773 | $832 | $832 | $832 | $857 | 0% |
| Professional Services Other Prof. Serv. | 001.50.01.00.0.000.530.006 | $3,536 | -$9,022 | $5,450 | $2,500 | $4,650 | $4,790 | -14.7% |
| Equipment Maintenance & Repair Equipment Maint. | 001.50.01.00.0.000.532.002 | $39 | $0 | $546 | $546 | $562 | $579 | 2.9% |
| Postage Postage Expense | 001.50.01.00.0.000.544.002 | $1,240 | $1,103 | $1,860 | $1,860 | $4,800 | $4,944 | 158.1% |
| Copier Lease Payment Copier Lease Payment | 001.50.01.00.0.000.551.001 | $3,192 | $3,909 | $4,000 | $7,000 | $7,210 | $7,500 | 80.3% |
| Capital Replacement Payments Vehicle Lease Payment | 001.50.01.00.0.000.553.001 | $0 | $1,810 | $1,380 | $1,380 | $4,010 | $4,010 | 190.6% |
| Vehicle Maintenance Payment Vehicle Maint Payment | 001.50.01.00.0.000.554.001 | $3,049 | $3,867 | $3,902 | $3,902 | $4,091 | $4,192 | 4.8% |
| Computer Software Cloud-Based Service | 001.50.01.00.0.000.561.004 | $14,930 | $15,053 | $20,080 | $18,000 | $24,822 | $25,567 | 23.6% |
| Computer Software Human Services Software | 001.50.01.00.0.000.561.009 | $0 | $120 | $0 | $0 | $0 | $0 | 0% |
| Records Management Printing Expense | 001.50.01.00.0.000.562.002 | $410 | $305 | $760 | $760 | $900 | $927 | 18.4% |
| Human Services Contractual Volunteer Recruitment | 001.50.01.00.0.000.573.006 | $383 | $677 | $618 | $618 | $700 | $721 | 13.3% |
| Telephone - Cellular Telephone - Cellular | 001.50.01.00.0.000.590.001 | $4,469 | $4,399 | $4,257 | $4,257 | $4,500 | $4,635 | 5.7% |
| Insurance Expense General Liability | 001.50.01.00.0.000.593.001 | $11,556 | $12,054 | $15,307 | $15,307 | $13,856 | $14,271 | -9.5% |
| Total Contractual Services: | | $44,619 | $35,296 | $61,492 | $57,962 | $71,683 | $75,493 | 16.6% |
| | | | | | | | | |
| Capital Outlay | | | | | | | | |
| Computer Equipment Computer Eqpt - New | 001.50.01.00.0.000.655.002 | $3,096 | $0 | $0 | $0 | $0 | $0 | 0% |
| Office Equipment Office Eqpt | 001.50.01.00.0.000.656.001 | $270 | $309 | $586 | $586 | $3,104 | $604 | 429.7% |
| Total Capital Outlay: | | $3,366 | $309 | $586 | $586 | $3,104 | $604 | 429.7% |
| | | | | | | | | |
| Commodities & Supplies | | | | | | | | |
| Other Equipment Other Equipment | 001.50.01.00.0.000.605.001 | $325 | $1,525 | $630 | $630 | $649 | $669 | 3% |

| Name | Account ID | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|---|
| Office Supplies Office Supplies | 001.50.01.00.0.000.606.001 | $958 | $868 | $1,004 | $1,004 | $1,200 | $1,236 | 19.5% |
| Other Supplies Other Supplies | 001.50.01.00.0.000.608.001 | $2,530 | $1,734 | $1,803 | $1,803 | $2,000 | $2,060 | 10.9% |
| Human Services Commodities Refreshment Supplies | 001.50.01.00.0.000.620.001 | $940 | $488 | $1,092 | $1,092 | $1,125 | $1,159 | 3% |
| Total Commodities & Supplies: | | $4,752 | $4,615 | $4,529 | $4,529 | $4,974 | $5,124 | 9.8% |
| Total Administration: | | $351,074 | $253,893 | $304,070 | $291,974 | $336,569 | $326,441 | 10.7% |
| | | | | | | | | |
| Social Services | | | | | | | | |
| Personnel Costs | | | | | | | | |
| Full-Time Earnings Full-Time Earnings | 001.50.51.00.0.000.500.001 | $306,640 | $364,635 | $382,041 | $380,182 | $414,231 | $409,003 | 8.4% |
| Part-Time Earnings Part-Time Earnings | 001.50.51.00.0.000.501.001 | $5,991 | $12,169 | $10,995 | $1,264 | $0 | $11,768 | -100% |
| Overtime Earnings Overtime | 001.50.51.00.0.000.503.001 | $0 | $0 | $0 | $400 | $442 | $455 | N/A |
| Longevity Pay Longevity Pay | 001.50.51.00.0.000.506.001 | $845 | $1,445 | $1,625 | $1,625 | $1,625 | $1,625 | 0% |
| Group Insurance Medical Insurance | 001.50.51.00.0.000.510.001 | $44,979 | $62,377 | $67,636 | $71,047 | $71,293 | $65,968 | 5.4% |
| Group Insurance Dental Insurance | 001.50.51.00.0.000.510.004 | $1,166 | $1,970 | $1,992 | $2,123 | $2,088 | $2,068 | 4.8% |
| Social Security Contributions Social Security | 001.50.51.00.0.000.511.001 | $19,008 | $22,330 | $24,589 | $23,172 | $25,963 | $26,377 | 5.6% |
| Social Security Contributions Medicare | 001.50.51.00.0.000.511.002 | $4,445 | $5,222 | $5,754 | $5,418 | $6,077 | $6,173 | 5.6% |
| Retirement Contributions IMRF Pension Expense | 001.50.51.00.0.000.512.001 | $26,773 | $24,456 | $25,147 | $24,970 | $27,223 | $27,655 | 8.3% |
| Other Employee Benefits Sick Leave Incentive | 001.50.51.00.0.000.513.001 | $1,245 | $0 | $0 | $0 | $0 | $0 | 0% |
| Other Employee Benefits Vac/Pers Leave Incent. | 001.50.51.00.0.000.513.002 | $4,266 | $84 | $177 | $750 | $695 | $715 | 292.7% |
| Other Employee Benefits Employee Allowances | 001.50.51.00.0.000.513.004 | $1,746 | $2,010 | $2,014 | $1,875 | $2,014 | $2,074 | 0% |
| Total Personnel Costs: | | $417,105 | $496,697 | $521,970 | $512,826 | $551,651 | $553,881 | 5.7% |
| | | | | | | | | |
| Contractual Services | | | | | | | | |
| Dues & Memberships Dues & Memberships | 001.50.51.00.0.000.518.001 | $802 | $472 | $400 | $400 | $1,400 | $1,075 | 250% |

| Name | Account ID | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|---|
| Travel & Meetings Travel & Meetings | 001.50.51.00.0.000.522.001 | $0 | $359 | $546 | $546 | $562 | $579 | 2.9% |
| Training Training | 001.50.51.00.0.000.525.004 | $1,278 | $2,248 | $3,672 | $3,200 | $2,725 | $2,805 | -25.8% |
| Human Services Contractual American Rescue Plan Programs | 001.50.51.00.0.000.573.010 | $32,802 | $79,010 | $315,000 | $0 | $0 | $0 | -100% |
| Program Supplies Behavioral Health Prog Subsidy | 001.50.51.00.0.000.609.002 | $0 | $0 | $0 | $0 | $15,000 | $15,450 | N/A |
| Total Contractual Services: | | $34,882 | $82,089 | $319,618 | $4,146 | $19,687 | $19,909 | -93.8% |
| | | | | | | | | |
| Commodities & Supplies | | | | | | | | |
| Program Supplies Program Supplies | 001.50.51.00.0.000.609.001 | $287 | $241 | $1,500 | $1,500 | $1,000 | $1,030 | -33.3% |
| Total Commodities & Supplies: | | $287 | $241 | $1,500 | $1,500 | $1,000 | $1,030 | -33.3% |
| Total Social Services: | | $452,274 | $579,028 | $843,088 | $518,472 | $572,338 | $574,820 | -32.1% |
| | | | | | | | | |
| Nursing/Health Services | | | | | | | | |
| Personnel Costs | | | | | | | | |
| Full-Time Earnings Full-Time Earnings | 001.50.52.00.0.000.500.001 | $74,046 | $86,202 | $91,624 | $90,949 | $112,364 | $98,081 | 22.6% |
| Part-Time Earnings Part-Time Earnings | 001.50.52.00.0.000.501.001 | $5,991 | $12,169 | $10,994 | $12,642 | $0 | $11,769 | -100% |
| Overtime Earnings Overtime | 001.50.52.00.0.000.503.001 | $0 | $0 | $0 | $200 | $228 | $234 | N/A |
| Longevity Pay Longevity Pay | 001.50.52.00.0.000.506.001 | $0 | $0 | $90 | $90 | $90 | $90 | 0% |
| Group Insurance Medical Insurance | 001.50.52.00.0.000.510.001 | $13,326 | $243 | $1,025 | $0 | $7,246 | $0 | 606.9% |
| Group Insurance Dental Insurance | 001.50.52.00.0.000.510.004 | $371 | $4 | $15 | $0 | $80 | $0 | 433.3% |
| Social Security Contributions Social Security | 001.50.52.00.0.000.511.001 | $5,711 | $6,133 | $6,412 | $6,475 | $7,033 | $6,879 | 9.7% |
| Social Security Contributions Medicare | 001.50.52.00.0.000.511.002 | $1,336 | $1,434 | $1,501 | $1,513 | $1,646 | $1,609 | 9.7% |
| Retirement Contributions IMRF Pension Expense | 001.50.52.00.0.000.512.001 | $7,820 | $6,340 | $6,540 | $6,567 | $7,355 | $7,192 | 12.5% |
| Other Employee Benefits Sick Leave Incentive | 001.50.52.00.0.000.513.001 | $882 | $0 | $0 | $0 | $0 | $0 | 0% |
| Other Employee Benefits Vac/Pers Leave Incent. | 001.50.52.00.0.000.513.002 | $13,125 | $42 | $89 | $0 | $102 | $105 | 14.6% |

| Name | Account ID | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|---|
| Other Employee Benefits Employee Allowances | 001.50.52.00.0.000.513.004 | $362 | $614 | $601 | $560 | $601 | $619 | 0% |
| Total Personnel Costs: | | $122,971 | $113,180 | $118,891 | $118,996 | $136,745 | $126,578 | 15% |
| | | | | | | | | |
| Contractual Services | | | | | | | | |
| Dues & Memberships Dues & Memberships | 001.50.52.00.0.000.518.001 | $0 | $230 | $350 | $350 | $404 | $417 | 15.4% |
| Travel & Meetings Travel & Meetings | 001.50.52.00.0.000.522.001 | $0 | $0 | $161 | $161 | $161 | $166 | 0% |
| Training Training | 001.50.52.00.0.000.525.004 | $0 | $488 | $424 | $424 | $424 | $437 | 0% |
| Equipment Maintenance & Repair Equipment Maint. | 001.50.52.00.0.000.532.002 | $0 | $144 | $500 | $500 | $515 | $531 | 3% |
| Total Contractual Services: | | $0 | $862 | $1,435 | $1,435 | $1,504 | $1,551 | 4.8% |
| | | | | | | | | |
| Capital Outlay | | | | | | | | |
| Other Equipment Medical Equipment | 001.50.52.00.0.000.665.093 | $220 | $1,274 | $721 | $721 | $743 | $766 | 3.1% |
| Total Capital Outlay: | | $220 | $1,274 | $721 | $721 | $743 | $766 | 3.1% |
| | | | | | | | | |
| Commodities & Supplies | | | | | | | | |
| Other Supplies Other Supplies | 001.50.52.00.0.000.608.001 | $621 | $397 | $618 | $618 | $637 | $657 | 3.1% |
| Program Supplies Program Supplies | 001.50.52.00.0.000.609.001 | $715 | $2,469 | $2,250 | $2,250 | $2,250 | $2,318 | 0% |
| Human Services Commodities Medical Supplies | 001.50.52.00.0.000.620.002 | $53 | $262 | $445 | $445 | $458 | $472 | 2.9% |
| Human Services Commodities Flu Program Supplies | 001.50.52.00.0.000.620.003 | $0 | $174 | $250 | $250 | $258 | $266 | 3.2% |
| Human Services Commodities Cholesterol Screening Supplies | 001.50.52.00.0.000.620.004 | $0 | $747 | $1,500 | $1,500 | $1,545 | $1,592 | 3% |
| Human Services Commodities INR Testing Supplies | 001.50.52.00.0.000.620.005 | $0 | $559 | $1,000 | $1,000 | $1,030 | $1,061 | 3% |
| Human Services Commodities Lending Closet Supplies | 001.50.52.00.0.000.620.006 | $78 | $398 | $515 | $515 | $530 | $546 | 2.9% |
| Total Commodities & Supplies: | | $1,467 | $5,006 | $6,578 | $6,578 | $6,708 | $6,912 | 2% |
| Total Nursing/Health Services: | | $124,658 | $120,322 | $127,625 | $127,730 | $145,700 | $135,807 | 14.2% |
| | | | | | | | | |
| Senior Ctzn Leisure Activities | | | | | | | | |

| Name | Account ID | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|---|
| Personnel Costs | | | | | | | | |
| Part-Time Earnings Part-Time Earnings | 001.50.53.00.0.000.501.001 | $0 | $0 | $35,258 | $18,941 | $41,912 | $43,169 | 18.9% |
| Social Security Contributions Social Security | 001.50.53.00.0.000.511.001 | $0 | $0 | $2,186 | $1,170 | $2,599 | $2,676 | 18.9% |
| Social Security Contributions Medicare | 001.50.53.00.0.000.511.002 | $0 | $0 | $512 | $273 | $608 | $626 | 18.8% |
| Retirement Contributions IMRF Pension Expense | 001.50.53.00.0.000.512.001 | $0 | $0 | $2,243 | $1,196 | $2,733 | $2,814 | 21.8% |
| Total Personnel Costs: | | $0 | $0 | $40,199 | $21,580 | $47,852 | $49,285 | 19% |
| | | | | | | | | |
| Contractual Services | | | | | | | | |
| Professional Services Other Prof. Serv. | 001.50.53.00.0.000.530.006 | $0 | $0 | $4,000 | $4,000 | $4,120 | $4,244 | 3% |
| Total Contractual Services: | | $0 | $0 | $4,000 | $4,000 | $4,120 | $4,244 | 3% |
| | | | | | | | | |
| Commodities & Supplies | | | | | | | | |
| Other Supplies Other Supplies | 001.50.53.00.0.000.608.001 | $0 | $0 | $2,500 | $2,000 | $2,000 | $2,060 | -20% |
| Program Supplies Program Supplies | 001.50.53.00.0.000.609.001 | $0 | $0 | $2,500 | $2,000 | $4,000 | $4,120 | 60% |
| Human Services Commodities Refreshment Supplies | 001.50.53.00.0.000.620.001 | $0 | $0 | $1,000 | $1,000 | $2,500 | $2,575 | 150% |
| Total Commodities & Supplies: | | $0 | $0 | $6,000 | $5,000 | $8,500 | $8,755 | 41.7% |
| Total Senior Ctzn Leisure Activities: | | $0 | $0 | $50,199 | $30,580 | $60,472 | $62,284 | 20.5% |
| | | | | | | | | |
| Community Connections Center | | | | | | | | |
| Personnel Costs | | | | | | | | |
| Full-Time Earnings Full-Time Earnings | 001.50.54.00.0.000.500.001 | $208,593 | $238,050 | $260,932 | $258,507 | $271,222 | $279,358 | 3.9% |
| Longevity Pay Longevity Pay | 001.50.54.00.0.000.506.001 | $480 | $480 | $480 | $480 | $480 | $480 | 0% |
| Group Insurance Medical Insurance | 001.50.54.00.0.000.510.001 | $24,601 | $29,199 | $34,341 | $37,199 | $33,535 | $34,541 | -2.3% |
| Group Insurance Dental Insurance | 001.50.54.00.0.000.510.004 | $948 | $1,093 | $1,051 | $1,372 | $1,299 | $1,337 | 23.6% |
| Social Security Contributions Social Security | 001.50.54.00.0.000.511.001 | $12,695 | $14,476 | $16,242 | $15,743 | $16,910 | $17,417 | 4.1% |

| Name | Account ID | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|---|
| Social Security Contributions Medicare | 001.50.54.00.0.000.511.002 | $2,969 | $3,385 | $3,800 | $3,681 | $3,958 | $4,076 | 4.2% |
| Retirement Contributions IMRF Pension Expense | 001.50.54.00.0.000.512.001 | $17,521 | $15,341 | $16,624 | $16,414 | $17,744 | $18,276 | 6.7% |
| Other Employee Benefits Vac/Pers Leave Incent. | 001.50.54.00.0.000.513.002 | $1,684 | $0 | $0 | $470 | $491 | $505 | N/A |
| Other Employee Benefits Employee Allowances | 001.50.54.00.0.000.513.004 | $612 | $1,014 | $1,081 | $1,007 | $1,081 | $1,113 | 0% |
| Total Personnel Costs: | | $270,102 | $303,038 | $334,551 | $334,873 | $346,720 | $357,103 | 3.6% |
| | | | | | | | | |
| Contractual Services | | | | | | | | |
| Dues & Memberships Dues & Memberships | 001.50.54.00.0.000.518.001 | $50 | $646 | $275 | $275 | $400 | $275 | 45.5% |
| Travel & Meetings Travel & Meetings | 001.50.54.00.0.000.522.001 | $21 | $60 | $375 | $375 | $375 | $387 | 0% |
| Training Training | 001.50.54.00.0.000.525.004 | $649 | $1,407 | $2,100 | $2,100 | $2,100 | $2,163 | 0% |
| Professional Services Other Prof. Serv. | 001.50.54.00.0.000.530.006 | $83,846 | $112,313 | $93,042 | $93,042 | $97,833 | $100,768 | 5.1% |
| Equipment Maintenance & Repair Equipment Maint. | 001.50.54.00.0.000.532.002 | $0 | $0 | $536 | $536 | $552 | $569 | 3% |
| Building Maintenance & Repair Cleaning Service | 001.50.54.00.0.000.533.002 | $7,309 | $8,281 | $8,529 | $8,529 | $8,785 | $9,049 | 3% |
| Postage Postage Expense | 001.50.54.00.0.000.544.002 | $433 | $504 | $579 | $579 | $800 | $824 | 38.2% |
| Copier Lease Payment Copier Lease Payment | 001.50.54.00.0.000.551.001 | $1,222 | $1,322 | $0 | $0 | $0 | $0 | 0% |
| Technical Services IT System Security | 001.50.54.00.0.000.560.004 | $368 | $294 | $400 | $400 | $412 | $425 | 3% |
| Technical Services Computer Maint. | 001.50.54.00.0.000.560.007 | $0 | $0 | $0 | $0 | $700 | $721 | N/A |
| Technical Services Internet Service | 001.50.54.00.0.000.560.011 | $2,485 | $8,614 | $0 | $0 | $0 | $0 | 0% |
| Computer Software Human Services Software | 001.50.54.00.0.000.561.009 | $428 | $1,264 | $0 | $0 | $0 | $0 | 0% |
| Natural Gas Natural Gas | 001.50.54.00.0.000.585.001 | $4,054 | $3,403 | $4,097 | $4,097 | $4,220 | $4,347 | 3% |
| Telephone - Cellular Telephone - Cellular | 001.50.54.00.0.000.590.001 | $619 | $565 | $1,067 | $900 | $1,280 | $1,319 | 20% |
| Total Contractual Services: | | $101,483 | $138,672 | $111,000 | $110,833 | $117,457 | $120,847 | 5.8% |
| | | | | | | | | |
| Commodities & Supplies | | | | | | | | |

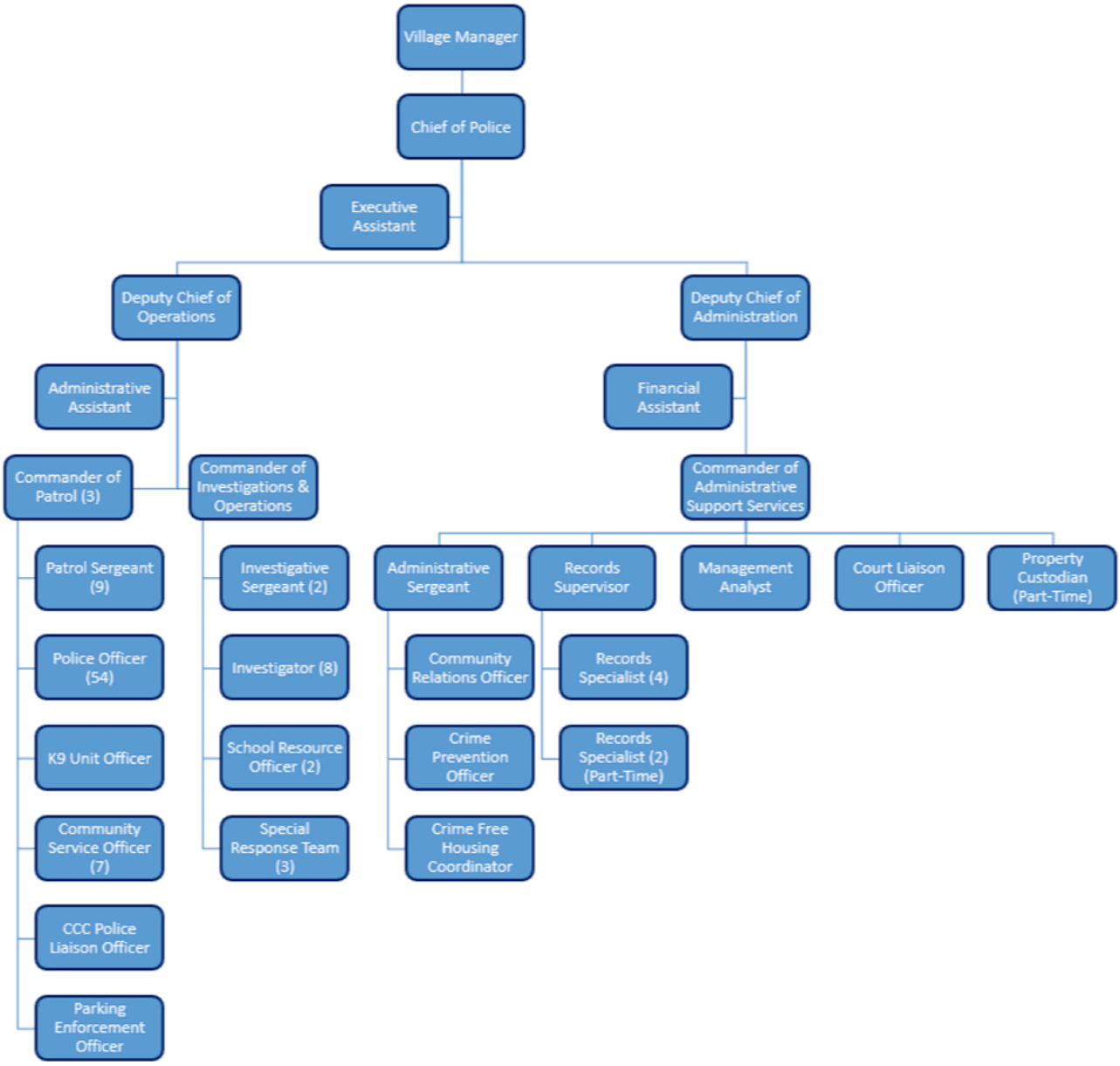
| Name | Account ID | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|---|
| Office Equipment Office Equipment | 001.50.54.00.0.000.604.001 | $0 | $496 | $1,471 | $800 | $1,471 | $1,516 | 0% |
| Office Supplies Office Supplies | 001.50.54.00.0.000.606.001 | $881 | $909 | $960 | $960 | $1,200 | $1,236 | 25% |
| Program Supplies Program Supplies | 001.50.54.00.0.000.609.001 | $1,446 | $813 | $1,838 | $1,838 | $1,838 | $1,894 | 0% |
| Total Commodities & Supplies: | | $2,328 | $2,218 | $4,269 | $3,598 | $4,509 | $4,646 | 5.6% |
| Total Community Connections Center: | | $373,913 | $443,927 | $449,820 | $449,304 | $468,686 | $482,596 | 4.2% |
| Total Human Services: | | $1,301,918 | $1,397,171 | $1,774,802 | $1,418,060 | $1,583,765 | $1,581,948 | -10.8% |
| Total Expenditures: | | $1,301,918 | $1,397,171 | $1,774,802 | $1,418,060 | $1,583,765 | $1,581,948 | -10.8% |

# Police Department

**Statement of Activities**

The Police Department serves to safeguard freedom by preserving life and property, protecting the constitutional rights of all individuals, maintaining order and encouraging respect for the rule of law by the proper enforcement thereof. The Department strives to earn the respect of individuals, including minority and disadvantaged persons, by maintaining a knowledgeable, responsive, well-trained and accountable workforce that discharges their duties and responsibilities with evidence of fairness, tolerance and equality. By implementing effective crime prevention strategies, fully investigating crimes when they occur and expeditiously apprehending criminal offenders, the Department reduces the opportunity for the commission of crime. The Department identifies, addresses, and resolves the root causes of community problems and concerns in concert with citizen groups and representatives through the use of community oriented policing strategies.

## Organizational Chart



# Budgeted Positions

| | 2023 Positions | | 2024 Positions | | 2025 Positions | | Budgeted Positions | | |
|---|---|---|---|---|---|---|---|---|---|
| | **Auth** | **FTE** | **Auth** | **FTE** | **Auth** | **FTE** | **2023** | **2024** | **2025** |
| **Police** | | | | | | | | | |
| **Full-Time** | | | | | | | | | |
| Police Chief | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 179,531 | 192,645 | 199,590 |
| Deputy Chief | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 327,919 | 344,943 | 350,015 |
| Commander | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 | 759,836 | 795,451 | 809,759 |
| Sergeant | 9.00 | 9.00 | 9.00 | 9.00 | 9.00 | 9.00 | 1,206,243 | 1,259,479 | 1,342,152 |
| Administrative Sergeant | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 135,969 | 139,766 | 149,128 |
| Investigative Sergeant | 1.00 | 1.00 | 2.00 | 2.00 | 2.00 | 2.00 | 134,027 | 277,191 | 298,256 |
| Investigator | 7.00 | 7.00 | 8.00 | 8.00 | 8.00 | 8.00 | 773,340 | 910,037 | 989,942 |
| Police Officer | 55.00 | 55.00 | 58.00 | 58.00 | 58.00 | 58.00 | 5,495,288 | 6,145,272 | 6,653,107 |
| Crime Prevention Officer | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 111,200 | 115,962 | 124,273 |
| School Resource Officer | 1.00 | 1.00 | 1.00 | 1.00 | 2.00 | 2.00 | 109,935 | 114,646 | 231,412 |
| Community Relations Officer | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 109,935 | 115,962 | 122,859 |
| Crime Free Housing Coordinator | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 91,671 | 96,422 | 99,783 |
| Executive Assistant | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 71,090 | 85,082 | 88,088 |
| Financial Assistant | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 72,892 | 76,633 | 79,342 |
| Management Analyst | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 84,001 | 92,560 | 95,566 |
| Community Service Officer | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 | 500,408 | 524,520 | 540,854 |
| CCC Police Liaison Officer | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 68,973 | 72,454 | 74,876 |
| Administrative Assistant | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 68,705 | 72,198 | 74,642 |
| Records Supervisor | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 86,099 | 85,691 | 95,850 |
| Records Specialist | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 221,743 | 273,766 | 283,035 |
| Court Liaison Officer | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 75,601 | 79,557 | 82,330 |
| **Full-Time Total** | **104.00** | **104.00** | **109.00** | **109.00** | **110.00** | **110.00** | **10,684,406** | **11,870,237** | **12,784,859** |
| **Part-Time** | | | | | | | | | |
| P/T Property Custodian | 1.00 | 0.50 | 1.00 | 0.50 | 1.00 | 0.50 | 50,256 | 52,337 | 54,342 |
| P/T Records Specialist | 2.00 | 1.00 | 2.00 | 1.00 | 2.00 | 1.00 | 56,250 | 58,555 | 60,170 |
| **Part-Time Total** | **3.00** | **1.50** | **3.00** | **1.50** | **3.00** | **1.50** | **106,506** | **110,892** | **114,512** |
| **Employee Benefits** | **-** | **-** | **-** | **-** | **-** | **-** | **7,251,009** | **8,256,797** | **8,791,618** |
| **Other Compensation** | **-** | **-** | **-** | **-** | **-** | **-** | **1,385,254** | **1,499,636** | **1,390,104** |
| **Police Total** | **107.00** | **105.50** | **112.00** | **110.50** | **113.00** | **111.50** | **19,427,175** | **21,737,562** | **23,081,093** |

## 2024 Key Accomplishments

**Goal 1: Effective Village Government**

- Conducted a lateral transfer hiring process.
- Two Commanders attended Northwestern University's Center for Public Safety's Executive Management Program.
- Developed and deployed a new department police patch.
- Hosted a Citizen's Police Academy.
- Police and Fire Rescue hosted an active threat and mass casualty training for the community.
- Patrol Officer's Collective Bargaining Agreement was ratified.
- Sergeant's Collective Bargaining Agreement was ratified.
- One Sergeant attended Northwestern University's Center for Public Safety's School of Police Staff and Command.

**Goal 2: Top-Quality Infrastructure**

- Updated conducted energy weapons (Tasers) by deploying 30 new units.

**Goal 3: Family Friendly Neighborhoods**

- Increased the number of police officers from 86 to 89.
- Provided inclusive engagement through four Safety Socials with the Mount Prospect rental housing communities.
- Implemented the State's new Pretrial Fairness Act Procedures to ensure compliance with state statue.
- Implemented Special Response Team (SRT) to focus on high profile incidents.

**Goal 5: Enhancing Mount Prospect Charm/Character**

- Introduced Charlie, the Police Department's comfort/therapy dog.
- Created the Women of Mount Prospect Police department group.

## Performance Measures

| Strategic Goal | Task | Performance Measure | 2021 | 2022 | % Change from 2021 to 2022 | 2023 | % Change from 2022 to 2023 |
|---|---|---|---|---|---|---|---|
| **Goal 4:** Family Friendly Neighborhoods: Safe and Livable For All | Service Calls | # of Crimes | 1,645 | 1,694 | 3.0% | 1,785 | 5.4% |
| | | # of Calls | 22,138 | 16,186 | -26.9% | 17,312 | 7.0% |
| | Arrests | # of Adults | 597 | 748 | 25.3% | 725 | -3.1% |
| | | # of Juveniles | 31 | 37 | 19.4% | 64 | 73.0% |
| | | # DUIs | 75 | 134 | 78.7% | 89 | -33.6% |
| | Violations | # of Moving Violations | 2,087 | 2,958 | 41.7% | 2,946 | -0.4% |
| | | # of Parking Violation | 6,691 | 4,289 | -35.9% | 4,688 | 9.3% |
| | Citations | # of Compliance Citations | 432 | 810 | 87.5% | 907 | 12.0% |
| | Traffic Stops | # of Stops | 9,875 | 11,133 | 12.7% | 11,017 | -1.0% |

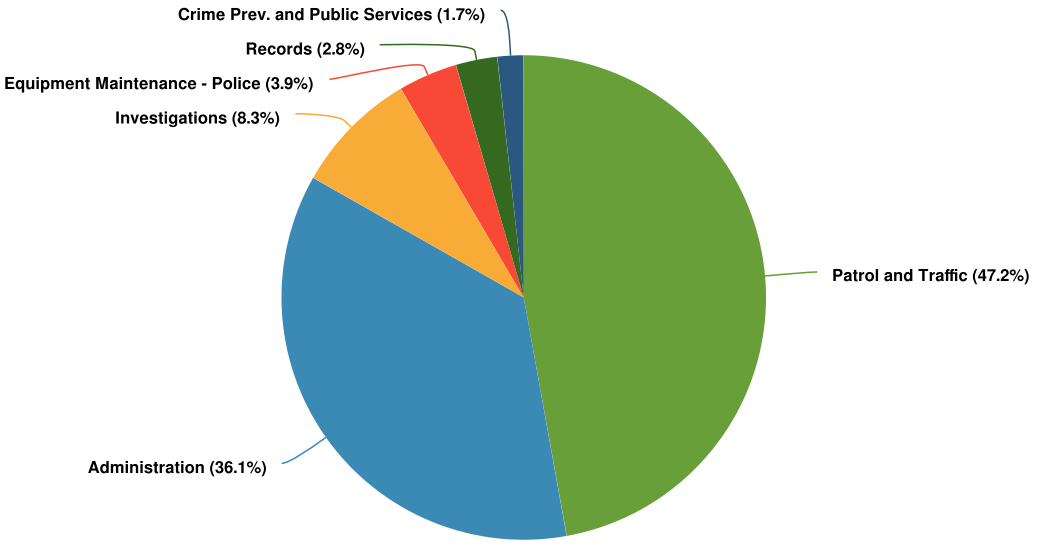
## 2025 Goals

**Goal 3: Family-Friendly Neighborhoods**

- Community Policing Expansion – Increasing Police visibility and relationships with Community members
- Crime Free Housing Ordinance update

# Expenditures by Function

## Budgeted Expenditures by Function




| Name | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|
| Expenditures | | | | | | | |
| Police | | | | | | | |
| Administration | | | | | | | |
| Personnel Costs | $5,105,737 | $6,201,042 | $7,027,743 | $7,029,230 | $7,591,432 | $7,789,858 | 8% |
| Contractual Services | $632,236 | $632,140 | $795,726 | $770,176 | $2,071,008 | $2,107,207 | 160.3% |
| Capital Outlay | $9,589 | $16,543 | $23,335 | $11,000 | $23,335 | $23,335 | 0% |
| Commodities & Supplies | $25,510 | $21,396 | $30,245 | $25,405 | $32,170 | $28,645 | 6.4% |
| Total Administration: | $5,773,071 | $6,871,120 | $7,877,049 | $7,835,811 | $9,717,945 | $9,949,045 | 23.4% |
| | | | | | | | |
| Records | | | | | | | |
| Personnel Costs | $644,898 | $656,819 | $705,387 | $710,024 | $734,902 | $756,844 | 4.2% |
| Contractual Services | $2,914 | $3,564 | $6,000 | $3,600 | $4,800 | $4,890 | -20% |
| Capital Outlay | $0 | $0 | $560 | $0 | $500 | $450 | -10.7% |
| Commodities & Supplies | $4,100 | $3,343 | $5,790 | $4,800 | $5,870 | $6,020 | 1.4% |
| Total Records: | $651,913 | $663,726 | $717,737 | $718,424 | $746,072 | $768,204 | 3.9% |
| | | | | | | | |
| Equipment Maintenance - Police | | | | | | | |
| Contractual Services | $651,894 | $918,097 | $954,584 | $942,324 | $1,009,595 | $1,034,689 | 5.8% |
| Capital Outlay | $3,979 | $9,664 | $10,335 | $6,050 | $10,335 | $10,335 | 0% |
| Commodities & Supplies | $32,710 | $35,566 | $42,150 | $41,800 | $43,410 | $44,715 | 3% |
| Total Equipment Maintenance - Police: | $688,583 | $963,327 | $1,007,069 | $990,174 | $1,063,340 | $1,089,739 | 5.6% |

| Name | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|
| | | | | | | | |
| Crime Prev. and Public Services | | | | | | | |
| Personnel Costs | $271,383 | $383,566 | $376,595 | $403,253 | $421,790 | $434,357 | 12% |
| Contractual Services | $8,287 | $7,348 | $8,780 | $8,780 | $8,945 | $9,120 | 1.9% |
| Commodities & Supplies | $26,941 | $32,721 | $39,955 | $38,530 | $36,395 | $37,135 | -8.9% |
| Total Crime Prev. and Public Services: | $306,612 | $423,635 | $425,330 | $450,563 | $467,130 | $480,612 | 9.8% |
| | | | | | | | |
| Patrol and Traffic | | | | | | | |
| Personnel Costs | $10,409,230 | $11,148,479 | $11,721,349 | $11,668,692 | $12,132,746 | $12,495,327 | 3.5% |
| Contractual Services | $492,887 | $451,845 | $564,490 | $558,814 | $444,850 | $454,160 | -21.2% |
| Capital Outlay | $13,638 | $78,429 | $47,815 | $51,272 | $8,350 | $8,400 | -82.5% |
| Commodities & Supplies | $91,222 | $118,945 | $118,860 | $112,725 | $122,330 | $132,720 | 2.9% |
| Total Patrol and Traffic: | $11,006,977 | $11,797,699 | $12,452,514 | $12,391,503 | $12,708,276 | $13,090,607 | 2.1% |
| | | | | | | | |
| Investigations | | | | | | | |
| Investigations | | | | | | | |
| Personnel Costs | $1,501,140 | $1,624,994 | $1,976,695 | $1,921,984 | $2,200,223 | $2,265,956 | 11.3% |
| Contractual Services | $21,902 | $25,810 | $35,730 | $28,850 | $33,460 | $33,720 | -6.4% |
| Capital Outlay | $18,177 | $20,445 | $3,875 | $200 | $890 | $3,905 | -77% |
| Commodities & Supplies | $2,017 | $3,460 | $4,990 | $4,065 | $5,010 | $5,055 | 0.4% |
| Total Investigations: | $1,543,236 | $1,674,709 | $2,021,290 | $1,955,099 | $2,239,583 | $2,308,636 | 10.8% |
| Total Investigations: | $1,543,236 | $1,674,709 | $2,021,290 | $1,955,099 | $2,239,583 | $2,308,636 | 10.8% |
| Total Police: | $19,970,392 | $22,394,217 | $24,500,989 | $24,341,574 | $26,942,346 | $27,686,843 | 10% |
| Total Expenditures: | $19,970,392 | $22,394,217 | $24,500,989 | $24,341,574 | $26,942,346 | $27,686,843 | 10% |

# Police Department Line Item Detail

## Expenditures by Function

| Name | Account ID | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|---|
| Expenditures | | | | | | | | |
| Police | | | | | | | | |
| Administration | | | | | | | | |
| Personnel Costs | | | | | | | | |
| Full-Time Earnings Full-Time Earnings | 001.60.01.00.0.000.500.001 | $828,469 | $835,748 | $914,022 | $919,321 | $942,964 | $971,252 | 3.2% |
| Part-Time Earnings Part-Time Earnings | 001.60.01.00.0.000.501.001 | $45,249 | $43,456 | $52,337 | $50,160 | $54,342 | $55,971 | 3.8% |
| Overtime Earnings Overtime | 001.60.01.00.0.000.503.001 | $5,078 | $11,745 | $10,298 | $2,856 | $6,715 | $6,916 | -34.8% |
| Specialty Pay Specialty Pay | 001.60.01.00.0.000.504.001 | $21,800 | $20,450 | $21,804 | $20,354 | $21,804 | $22,458 | 0% |
| Holiday Pay Holiday Pay | 001.60.01.00.0.000.505.001 | $18,527 | $18,054 | $20,027 | $17,172 | $20,708 | $21,329 | 3.4% |
| Longevity Pay Longevity Pay | 001.60.01.00.0.000.506.001 | $5,100 | $5,100 | $5,100 | $5,100 | $5,300 | $5,300 | 3.9% |
| Group Insurance Medical Insurance | 001.60.01.00.0.000.510.001 | $129,677 | $127,785 | $123,509 | $178,968 | $161,797 | $166,648 | 31% |
| Group Insurance Workers' Comp Ins | 001.60.01.00.0.000.510.003 | $122,300 | $121,300 | $129,810 | $112,502 | $152,520 | $157,095 | 17.5% |
| Group Insurance Dental Insurance | 001.60.01.00.0.000.510.004 | $2,792 | $3,072 | $2,554 | $3,624 | $3,178 | $4,129 | 24.4% |
| Social Security Contributions Social Security | 001.60.01.00.0.000.511.001 | $16,280 | $17,035 | $19,104 | $17,834 | $19,788 | $20,379 | 3.6% |
| Social Security Contributions Medicare | 001.60.01.00.0.000.511.002 | $13,678 | $14,075 | $15,574 | $14,731 | $15,750 | $16,221 | 1.1% |
| Retirement Contributions IMRF Pension Expense | 001.60.01.00.0.000.512.001 | $22,899 | $18,413 | $19,597 | $19,004 | $20,809 | $21,433 | 6.2% |
| Retirement Contributions Police Pension Expense | 001.60.01.00.0.000.512.002 | $3,821,104 | $4,461,758 | $4,629,067 | $4,629,067 | $5,126,970 | $5,280,779 | 10.8% |
| Other Employee Benefits Sick Leave Incentive | 001.60.01.00.0.000.513.001 | $7,113 | $9,989 | $9,901 | $4,644 | $4,700 | $4,841 | -52.5% |
| Other Employee Benefits Vac/Pers Leave Incent. | 001.60.01.00.0.000.513.002 | $43,071 | $53,807 | $52,489 | $28,000 | $30,687 | $31,605 | -41.5% |

| Name | Account ID | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|---|
| Other Employee Benefits Retiree Sick Incentive | 001.60.01.00.0.000.513.003 | $0 | $62,304 | $0 | $0 | $0 | $0 | 0% |
| Other Employee Benefits Employee Allowances | 001.60.01.00.0.000.513.004 | $2,600 | $1,950 | $2,550 | $5,893 | $3,400 | $3,502 | 33.3% |
| Retirement Contributions Police Pension Expense | 039.60.01.00.0.000.512.002 | $0 | $375,000 | $1,000,000 | $1,000,000 | $1,000,000 | $1,000,000 | 0% |
| **Total Personnel Costs:** | | **$5,105,737** | **$6,201,042** | **$7,027,743** | **$7,029,230** | **$7,591,432** | **$7,789,858** | **8%** |
| | | | | | | | | |
| **Contractual Services** | | | | | | | | |
| Medical Examinations Medical Examinations | 001.60.01.00.0.000.520.001 | $13,072 | $8,238 | $35,000 | $15,000 | $35,000 | $35,000 | 0% |
| Travel & Meetings Travel & Meetings | 001.60.01.00.0.000.522.001 | $9,293 | $9,065 | $8,270 | $8,270 | $8,270 | $8,500 | 0% |
| Training Training | 001.60.01.00.0.000.525.004 | $138,997 | $148,476 | $143,500 | $143,500 | $143,500 | $147,800 | 0% |
| Professional Services Other Prof. Serv. | 001.60.01.00.0.000.530.006 | $35,130 | $34,210 | $38,560 | $38,560 | $41,910 | $43,100 | 8.7% |
| Postage Postage Expense | 001.60.01.00.0.000.544.002 | $4,363 | $5,076 | $7,500 | $5,000 | $6,500 | $6,500 | -13.3% |
| HR Expenses Employment Testing | 001.60.01.00.0.000.546.003 | $23,610 | $43,913 | $35,000 | $35,000 | $35,000 | $55,000 | 0% |
| Organizational Memberships Org Memberships | 001.60.01.00.0.000.549.001 | $6,077 | $4,810 | $7,200 | $5,000 | $7,000 | $7,000 | -2.8% |
| Copier Lease Payment Copier Lease Payment | 001.60.01.00.0.000.551.001 | $2,554 | $3,035 | $4,000 | $5,000 | $5,500 | $5,500 | 37.5% |
| Capital Replacement Payments Technology Replacements | 001.60.01.00.0.000.553.002 | $0 | $0 | $0 | $0 | $384,667 | $384,667 | N/A |
| Capital Replacement Payments Building Improvements | 001.60.01.00.0.000.553.003 | $0 | $0 | $0 | $0 | $898,925 | $898,925 | N/A |
| Technical Services Computer Software | 001.60.01.00.0.000.560.012 | $5,640 | $4,414 | $6,500 | $6,500 | $22,755 | $23,000 | 250.1% |
| Computer Software Cloud-Based Service | 001.60.01.00.0.000.561.004 | $136,281 | $139,979 | $257,500 | $257,500 | $261,160 | $265,200 | 1.4% |
| Records Management Printing Expense | 001.60.01.00.0.000.562.002 | $5,057 | $8,619 | $10,500 | $10,000 | $10,500 | $10,500 | 0% |
| Police Contractual Services Animal Impounding | 001.60.01.00.0.000.566.001 | $3,214 | $4,086 | $3,250 | $3,900 | $4,000 | $4,120 | 23.1% |
| Police Contractual Services Accreditation | 001.60.01.00.0.000.566.002 | $617 | $500 | $500 | $500 | $500 | $700 | 0% |
| Telephone - Cellular Telephone - Cellular | 001.60.01.00.0.000.590.001 | $6,893 | $7,597 | $10,000 | $8,000 | $10,000 | $10,000 | 0% |
| Insurance Expense General Liability | 001.60.01.00.0.000.593.001 | $241,437 | $210,122 | $228,446 | $228,446 | $195,821 | $201,695 | -14.3% |
| **Total Contractual Services:** | | **$632,236** | **$632,140** | **$795,726** | **$770,176** | **$2,071,008** | **$2,107,207** | **160.3%** |

| Name | Account ID | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | |
| Capital Outlay | | | | | | | | |
| Computer Equipment Computer Eqpt - Depts | 001.60.01.00.0.000.655.004 | $8,420 | $13,581 | $20,000 | $10,000 | $20,000 | $20,000 | 0% |
| Office Equipment Office Eqpt - Police | 001.60.01.00.0.000.656.006 | $1,169 | $2,962 | $3,335 | $1,000 | $3,335 | $3,335 | 0% |
| Total Capital Outlay: | | $9,589 | $16,543 | $23,335 | $11,000 | $23,335 | $23,335 | 0% |
| | | | | | | | | |
| Commodities & Supplies | | | | | | | | |
| Office Equipment Office Equipment | 001.60.01.00.0.000.604.001 | $898 | $948 | $975 | $975 | $5,000 | $1,000 | 412.8% |
| Office Supplies Office Supplies | 001.60.01.00.0.000.606.001 | $3,900 | $1,684 | $4,840 | $2,000 | $4,540 | $4,840 | -6.2% |
| Other Supplies Other Supplies | 001.60.01.00.0.000.608.001 | $3,428 | $4,229 | $5,200 | $5,200 | $5,350 | $5,500 | 2.9% |
| Publications Publications | 001.60.01.00.0.000.612.001 | $2,529 | $1,308 | $3,500 | $1,500 | $1,550 | $1,575 | -55.7% |
| Vehicle Registration/License Vehicle Reg/License | 001.60.01.00.0.000.616.001 | $2,265 | $2,265 | $3,000 | $3,000 | $3,000 | $3,000 | 0% |
| Police Commodities Training Supplies | 001.60.01.00.0.000.621.003 | $12,490 | $10,961 | $12,730 | $12,730 | $12,730 | $12,730 | 0% |
| Total Commodities & Supplies: | | $25,510 | $21,396 | $30,245 | $25,405 | $32,170 | $28,645 | 6.4% |
| Total Administration: | | $5,773,071 | $6,871,120 | $7,877,049 | $7,835,811 | $9,717,945 | $9,949,045 | 23.4% |
| | | | | | | | | |
| Records | | | | | | | | |
| Personnel Costs | | | | | | | | |
| Full-Time Earnings Full-Time Earnings | 001.60.01.61.0.000.500.001 | $380,315 | $411,955 | $439,014 | $440,138 | $461,215 | $475,051 | 5.1% |
| Part-Time Earnings Part-Time Earnings | 001.60.01.61.0.000.501.001 | $50,561 | $47,465 | $58,555 | $51,447 | $60,170 | $61,973 | 2.8% |
| Overtime Earnings Overtime | 001.60.01.61.0.000.503.001 | $1,702 | $9 | $3,479 | $0 | $1,825 | $1,879 | -47.5% |
| Longevity Pay Longevity Pay | 001.60.01.61.0.000.506.001 | $2,400 | $3,200 | $3,100 | $3,100 | $3,200 | $3,200 | 3.2% |
| Group Insurance Medical Insurance | 001.60.01.61.0.000.510.001 | $129,404 | $123,036 | $126,406 | $143,568 | $129,244 | $133,120 | 2.2% |
| Group Insurance Dental Insurance | 001.60.01.61.0.000.510.004 | $3,736 | $3,119 | $3,092 | $3,631 | $3,434 | $3,536 | 11.1% |
| Social Security Contributions Social Security | 001.60.01.61.0.000.511.001 | $25,838 | $27,519 | $31,045 | $28,974 | $32,528 | $33,503 | 4.8% |
| Social Security Contributions Medicare | 001.60.01.61.0.000.511.002 | $6,043 | $6,436 | $7,366 | $6,775 | $7,658 | $7,886 | 4% |

| Name | Account ID | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|---|
| Retirement Contributions IMRF Pension Expense | 001.60.01.61.0.000.512.001 | $36,838 | $29,696 | $26,395 | $31,191 | $34,207 | $35,233 | 29.6% |
| Other Employee Benefits Vac/Pers Leave Incent. | 001.60.01.61.0.000.513.002 | $8,063 | $4,384 | $6,935 | $1,200 | $1,421 | $1,463 | -79.5% |
| Total Personnel Costs: | | $644,898 | $656,819 | $705,387 | $710,024 | $734,902 | $756,844 | 4.2% |
| | | | | | | | | |
| Contractual Services | | | | | | | | |
| Copier Lease Payment Copier Lease Payment | 001.60.01.61.0.000.551.001 | $2,759 | $3,014 | $4,000 | $3,000 | $3,000 | $3,090 | -25% |
| Records Management Document Imaging | 001.60.01.61.0.000.562.001 | $155 | $550 | $2,000 | $600 | $1,800 | $1,800 | -10% |
| Total Contractual Services: | | $2,914 | $3,564 | $6,000 | $3,600 | $4,800 | $4,890 | -20% |
| | | | | | | | | |
| Capital Outlay | | | | | | | | |
| Office Equipment Office Eqpt - Police | 001.60.01.61.0.000.656.006 | $0 | $0 | $560 | $0 | $500 | $450 | -10.7% |
| Total Capital Outlay: | | $0 | $0 | $560 | $0 | $500 | $450 | -10.7% |
| | | | | | | | | |
| Commodities & Supplies | | | | | | | | |
| Office Equipment Office Equipment | 001.60.01.61.0.000.604.001 | $218 | $550 | $840 | $800 | $860 | $860 | 2.4% |
| Office Supplies Office Supplies | 001.60.01.61.0.000.606.001 | $1,489 | $489 | $2,310 | $1,500 | $2,310 | $2,380 | 0% |
| Other Supplies Other Supplies | 001.60.01.61.0.000.608.001 | $2,393 | $2,304 | $2,640 | $2,500 | $2,700 | $2,780 | 2.3% |
| Total Commodities & Supplies: | | $4,100 | $3,343 | $5,790 | $4,800 | $5,870 | $6,020 | 1.4% |
| Total Records: | | $651,913 | $663,726 | $717,737 | $718,424 | $746,072 | $768,204 | 3.9% |
| | | | | | | | | |
| Equipment Maintenance - Police | | | | | | | | |
| Contractual Services | | | | | | | | |
| Equipment Maintenance & Repair Digital Imaging Equip. | 001.60.01.00.0.252.532.001 | $1,861 | $1,500 | $5,000 | $0 | $3,000 | $2,500 | -40% |
| Equipment Maintenance & Repair Equipment Maint. | 001.60.01.00.0.252.532.002 | $39,070 | $11,661 | $35,000 | $35,000 | $45,000 | $46,350 | 28.6% |
| Equipment Maintenance & Repair Pistol Range Maint. | 001.60.01.00.0.252.532.003 | $1,000 | $4,700 | $1,000 | $1,000 | $1,000 | $8,000 | 0% |
| Equipment Maintenance & Repair Radio Maintenance | 001.60.01.00.0.252.532.004 | $1,144 | $2,442 | $8,260 | $1,000 | $4,500 | $4,500 | -45.5% |
| Capital Replacement Payments Vehicle Lease Payment | 001.60.01.00.0.252.553.001 | $76,680 | $226,540 | $224,780 | $224,780 | $243,490 | $243,490 | 8.3% |

| Name | Account ID | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|---|
| Vehicle Maintenance Payment Vehicle Maint Payment | 001.60.01.00.0.252.554.001 | $517,650 | $656,564 | $662,544 | $662,544 | $694,605 | $711,849 | 4.8% |
| Technical Services VRM Maintenance | 001.60.01.00.0.252.560.006 | $14,489 | $14,690 | $18,000 | $18,000 | $18,000 | $18,000 | 0% |
| Total Contractual Services: | | $651,894 | $918,097 | $954,584 | $942,324 | $1,009,595 | $1,034,689 | 5.8% |
| | | | | | | | | |
| Capital Outlay | | | | | | | | |
| Other Equipment Radar Replacement | 001.60.01.00.0.252.665.035 | $0 | $2,325 | $2,550 | $2,550 | $2,550 | $2,550 | 0% |
| Other Equipment Visa Bar Unitrols | 001.60.01.00.0.252.665.049 | $0 | $0 | $2,835 | $0 | $2,835 | $2,835 | 0% |
| Radio Equipment Radio Equip -Police | 001.60.01.00.0.252.668.003 | $3,979 | $7,339 | $4,950 | $3,500 | $4,950 | $4,950 | 0% |
| Total Capital Outlay: | | $3,979 | $9,664 | $10,335 | $6,050 | $10,335 | $10,335 | 0% |
| | | | | | | | | |
| Commodities & Supplies | | | | | | | | |
| Other Supplies Other Supplies | 001.60.01.00.0.252.608.001 | $4,554 | $4,855 | $5,350 | $5,000 | $5,510 | $5,675 | 3% |
| Police Commodities Squad Emergency Eqpt | 001.60.01.00.0.252.621.012 | $28,157 | $30,711 | $36,800 | $36,800 | $37,900 | $39,040 | 3% |
| Total Commodities & Supplies: | | $32,710 | $35,566 | $42,150 | $41,800 | $43,410 | $44,715 | 3% |
| Total Equipment Maintenance - Police: | | $688,583 | $963,327 | $1,007,069 | $990,174 | $1,063,340 | $1,089,739 | 5.6% |
| | | | | | | | | |
| Crime Prev. and Public Services | | | | | | | | |
| Personnel Costs | | | | | | | | |
| Full-Time Earnings Full-Time Earnings | 001.60.61.64.0.000.500.001 | $180,461 | $254,919 | $260,803 | $265,877 | $276,989 | $285,296 | 6.2% |
| Overtime Earnings Overtime | 001.60.61.64.0.000.503.001 | $26,521 | $47,520 | $29,988 | $53,232 | $66,630 | $68,628 | 122.2% |
| Specialty Pay Specialty Pay | 001.60.61.64.0.000.504.001 | $6,354 | $7,912 | $8,752 | $4,080 | $4,302 | $4,431 | -50.8% |
| Holiday Pay Holiday Pay | 001.60.61.64.0.000.505.001 | $4,889 | $6,623 | $7,018 | $6,252 | $7,540 | $7,765 | 7.4% |
| Longevity Pay Longevity Pay | 001.60.61.64.0.000.506.001 | $2,060 | $2,460 | $2,160 | $2,160 | $2,460 | $2,460 | 13.9% |
| Group Insurance Medical Insurance | 001.60.61.64.0.000.510.001 | $35,699 | $48,661 | $51,410 | $55,783 | $49,598 | $51,083 | -3.5% |
| Group Insurance Dental Insurance | 001.60.61.64.0.000.510.004 | $1,235 | $1,840 | $1,595 | $1,799 | $1,702 | $1,753 | 6.7% |
| Social Security Contributions Social Security | 001.60.61.64.0.000.511.001 | $1,614 | $1,640 | $1,813 | $1,676 | $1,874 | $1,928 | 3.4% |
| Social Security Contributions Medicare | 001.60.61.64.0.000.511.002 | $3,156 | $4,514 | $4,109 | $4,647 | $5,224 | $5,380 | 27.1% |

| Name | Account ID | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|---|
| Retirement Contributions IMRF Pension Expense | 001.60.61.64.0.000.512.001 | $2,278 | $1,805 | $1,860 | $1,797 | $1,971 | $2,028 | 6% |
| Other Employee Benefits Sick Leave Incentive | 001.60.61.64.0.000.513.001 | $3,349 | $3,353 | $3,630 | $3,000 | $1,800 | $1,854 | -50.4% |
| Other Employee Benefits Vac/Pers Leave Incent. | 001.60.61.64.0.000.513.002 | $3,118 | $1,019 | $2,157 | $0 | $0 | $0 | -100% |
| Other Employee Benefits Employee Allowances | 001.60.61.64.0.000.513.004 | $650 | $1,300 | $1,300 | $2,950 | $1,700 | $1,751 | 30.8% |
| **Total Personnel Costs:** | | **$271,383** | **$383,566** | **$376,595** | **$403,253** | **$421,790** | **$434,357** | **12%** |
| | | | | | | | | |
| **Contractual Services** | | | | | | | | |
| Training Community Policing Trng. | 001.60.61.64.0.000.525.001 | $6,518 | $4,784 | $4,910 | $4,910 | $5,050 | $5,200 | 2.9% |
| Copier Lease Payment Copier Lease Payment | 001.60.61.64.0.000.551.001 | $1,009 | $1,721 | $3,000 | $3,000 | $3,000 | $3,000 | 0% |
| Records Management Printing Expense | 001.60.61.64.0.000.562.002 | $760 | $842 | $870 | $870 | $895 | $920 | 2.9% |
| **Total Contractual Services:** | | **$8,287** | **$7,348** | **$8,780** | **$8,780** | **$8,945** | **$9,120** | **1.9%** |
| | | | | | | | | |
| **Commodities & Supplies** | | | | | | | | |
| Office Supplies Office Supplies | 001.60.61.64.0.000.606.001 | $430 | $446 | $470 | $470 | $480 | $490 | 2.1% |
| Other Supplies Other Supplies | 001.60.61.64.0.000.608.001 | $10,366 | $13,546 | $2,500 | $2,500 | $2,500 | $2,575 | 0% |
| Photo Supplies Photo Supplies | 001.60.61.64.0.000.611.001 | $56 | $97 | $110 | $110 | $115 | $120 | 4.5% |
| Police Commodities Pub Relations Supplies | 001.60.61.64.0.000.621.009 | $2,270 | $3,375 | $3,605 | $3,600 | $3,700 | $3,800 | 2.6% |
| Police Commodities Com Policing Supplies | 001.60.61.64.0.000.621.010 | $4,074 | $4,320 | $5,150 | $5,000 | $5,300 | $5,450 | 2.9% |
| Police Commodities Ctzn Academy Supplies | 001.60.61.64.0.000.621.011 | $1,113 | $2,433 | $4,120 | $4,000 | $3,500 | $3,500 | -15% |
| Police Commodities Donated Supplies | 001.60.61.64.0.000.621.014 | $8,633 | $8,504 | $1,000 | $2,850 | $1,000 | $1,000 | 0% |
| Police Commodities Community Engagement Events | 001.60.61.64.0.000.621.015 | $0 | $0 | $13,000 | $13,000 | $13,300 | $13,700 | 2.3% |
| Police Commodities Police Cadets Program | 001.60.61.64.0.000.621.016 | $0 | $0 | $10,000 | $7,000 | $6,500 | $6,500 | -35% |
| **Total Commodities & Supplies:** | | **$26,941** | **$32,721** | **$39,955** | **$38,530** | **$36,395** | **$37,135** | **-8.9%** |
| **Total Crime Prev. and Public Services:** | | **$306,612** | **$423,635** | **$425,330** | **$450,563** | **$467,130** | **$480,612** | **9.8%** |
| | | | | | | | | |

| Name | Account ID | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|---|
| Patrol and Traffic | | | | | | | | |
| Patrol and Traffic | | | | | | | | |
| Personnel Costs | | | | | | | | |
| Full-Time Earnings Full-Time Earnings | 001.60.61.65.0.000.500.001 | $7,619,847 | $8,237,983 | $8,848,310 | $8,581,308 | $9,422,615 | $9,705,293 | 6.5% |
| Overtime Earnings Overtime | 001.60.61.65.0.000.503.001 | $610,407 | $601,549 | $491,064 | $604,125 | $505,770 | $520,941 | 3% |
| Specialty Pay Specialty Pay | 001.60.61.65.0.000.504.001 | $275,990 | $259,068 | $298,470 | $141,734 | $156,518 | $161,213 | -47.6% |
| Holiday Pay Holiday Pay | 001.60.61.65.0.000.505.001 | $218,211 | $230,436 | $271,290 | $212,998 | $262,928 | $270,815 | -3.1% |
| Longevity Pay Longevity Pay | 001.60.61.65.0.000.506.001 | $37,940 | $39,540 | $45,540 | $45,540 | $46,140 | $46,140 | 1.3% |
| Group Insurance Medical Insurance | 001.60.61.65.0.000.510.001 | $1,207,761 | $1,252,588 | $1,337,052 | $1,447,498 | $1,276,988 | $1,315,295 | -4.5% |
| Group Insurance Dental Insurance | 001.60.61.65.0.000.510.004 | $36,037 | $38,003 | $33,018 | $38,199 | $35,428 | $36,490 | 7.3% |
| Social Security Contributions Social Security | 001.60.61.65.0.000.511.001 | $40,229 | $43,093 | $46,001 | $43,744 | $47,573 | $48,998 | 3.4% |
| Social Security Contributions Medicare | 001.60.61.65.0.000.511.002 | $124,111 | $132,643 | $138,854 | $134,161 | $147,249 | $151,665 | 6% |
| Retirement Contributions IMRF Pension Expense | 001.60.61.65.0.000.512.001 | $56,982 | $47,008 | $47,189 | $47,895 | $50,030 | $51,530 | 6% |
| Other Employee Benefits Sick Leave Incentive | 001.60.61.65.0.000.513.001 | $8,560 | $1,281 | $1,485 | $3,300 | $3,301 | $3,400 | 122.3% |
| Other Employee Benefits Vac/Pers Leave Incent. | 001.60.61.65.0.000.513.002 | $73,476 | $55,082 | $85,400 | $85,400 | $85,991 | $88,568 | 0.7% |
| Other Employee Benefits Retiree Sick Incentive | 001.60.61.65.0.000.513.003 | $0 | $70,129 | $0 | $71,855 | $0 | $0 | 0% |
| Other Employee Benefits Employee Allowances | 001.60.61.65.0.000.513.004 | $53,416 | $58,682 | $53,950 | $97,936 | $68,150 | $70,193 | 26.3% |
| Total Personnel Costs: | | $10,362,968 | $11,067,085 | $11,697,623 | $11,555,693 | $12,108,681 | $12,470,541 | 3.5% |
| | | | | | | | | |
| Contractual Services | | | | | | | | |
| Professional Services Other Prof. Serv. | 001.60.61.65.0.000.530.006 | $15,465 | $9,238 | $16,480 | $16,000 | $16,975 | $17,485 | 3% |
| Copier Lease Payment Copier Lease Payment | 001.60.61.65.0.000.551.001 | $1,998 | $1,928 | $3,000 | $3,000 | $3,000 | $3,000 | 0% |
| NWCD Dispatch Services NWCD - Police | 001.60.61.65.0.000.558.001 | $386,688 | $350,610 | $442,400 | $442,400 | $320,000 | $329,600 | -27.7% |
| Police Contractual Services NIPAS | 001.60.61.65.0.000.566.003 | $9,355 | $9,188 | $9,710 | $9,710 | $10,000 | $10,300 | 3% |

| Name | Account ID | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|---|
| Police Contractual Services Northern Illinois Crime Lab | 001.60.61.65.0.000.566.010 | $79,381 | $79,381 | $86,100 | $86,004 | $86,300 | $86,500 | 0.2% |
| Training Training | 045.60.61.65.0.000.525.004 | $0 | $0 | $1,000 | $0 | $0 | $0 | -100% |
| Professional Services Other Prof. Serv. | 045.60.61.65.0.000.530.006 | $0 | $0 | $0 | $0 | $1,000 | $1,000 | N/A |
| **Total Contractual Services:** | | **$492,887** | **$450,345** | **$558,690** | **$557,114** | **$437,275** | **$447,885** | **-21.7%** |
| | | | | | | | | |
| **Capital Outlay** | | | | | | | | |
| Other Office Equipment Evidence Equipment | 001.60.61.65.0.000.657.003 | $1,695 | $1,764 | $1,815 | $1,800 | $1,850 | $1,900 | 1.9% |
| Other Equipment Bicycle Patrol Program | 001.60.61.65.0.000.665.002 | $909 | $510 | $2,000 | $1,000 | $1,500 | $1,500 | -25% |
| Other Equipment Weapons | 001.60.61.65.0.000.665.052 | $980 | $2,936 | $3,000 | $3,000 | $3,000 | $3,000 | 0% |
| Other Equipment Other Equipment | 044.60.61.65.0.000.665.031 | $0 | $73,220 | $40,000 | $30,472 | $1,000 | $1,000 | -97.5% |
| Other Equipment Other Equipment | 045.60.61.65.0.000.665.031 | $10,054 | $0 | $1,000 | $15,000 | $1,000 | $1,000 | 0% |
| **Total Capital Outlay:** | | **$13,638** | **$78,429** | **$47,815** | **$51,272** | **$8,350** | **$8,400** | **-82.5%** |
| | | | | | | | | |
| **Commodities & Supplies** | | | | | | | | |
| Clothing Supplies Clothing Supplies | 001.60.61.65.0.000.603.001 | $23,409 | $50,216 | $32,135 | $30,000 | $32,135 | $32,135 | 0% |
| Office Supplies Office Supplies | 001.60.61.65.0.000.606.001 | $1,364 | $1,469 | $2,900 | $2,000 | $2,050 | $2,100 | -29.3% |
| Other Supplies Other Supplies | 001.60.61.65.0.000.608.001 | $2,644 | $2,401 | $3,685 | $3,000 | $3,100 | $3,200 | -15.9% |
| Photo Supplies Photo Supplies | 001.60.61.65.0.000.611.001 | $2,109 | $2,156 | $2,265 | $2,265 | $2,330 | $2,400 | 2.9% |
| Police Commodities Protective Clothing | 001.60.61.65.0.000.621.001 | $28,458 | $20,618 | $21,000 | $21,000 | $24,100 | $33,815 | 14.8% |
| Police Commodities Honor Guard Supplies | 001.60.61.65.0.000.621.002 | $421 | $426 | $2,675 | $2,600 | $2,675 | $2,750 | 0% |
| Police Commodities Ammunition & Targets | 001.60.61.65.0.000.621.005 | $26,548 | $32,868 | $41,000 | $41,000 | $41,200 | $41,400 | 0.5% |
| Police Commodities Evidence Tech Supplies | 001.60.61.65.0.000.621.007 | $4,437 | $5,490 | $5,660 | $5,660 | $6,200 | $6,380 | 9.5% |
| Police Commodities Food for Prisoners | 001.60.61.65.0.000.621.008 | $1,390 | $2,468 | $2,500 | $1,500 | $2,500 | $2,500 | 0% |
| **Total Commodities & Supplies:** | | **$90,780** | **$118,113** | **$113,820** | **$109,025** | **$116,290** | **$126,680** | **2.2%** |
| **Total Patrol and Traffic:** | | **$10,960,272** | **$11,713,972** | **$12,417,948** | **$12,273,104** | **$12,670,596** | **$13,053,506** | **2%** |
| | | | | | | | | |
| **4th of July and Civics Events** | | | | | | | | |

| Name | Account ID | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|---|
| Personnel Costs | | | | | | | | |
| Overtime Earnings Overtime | 001.60.61.65.8.400.503.001 | $45,340 | $79,827 | $0 | $110,531 | $0 | $0 | 0% |
| Social Security Contributions Social Security | 001.60.61.65.8.400.511.001 | $283 | $435 | $0 | $896 | $0 | $0 | 0% |
| Social Security Contributions Medicare | 001.60.61.65.8.400.511.002 | $640 | $1,132 | $0 | $1,572 | $0 | $0 | 0% |
| Total Personnel Costs: | | $46,263 | $81,394 | $0 | $112,999 | $0 | $0 | 0% |
| Total 4th of July and Civics Events: | | $46,263 | $81,394 | $0 | $112,999 | $0 | $0 | 0% |
| | | | | | | | | |
| K-9 Unit | | | | | | | | |
| Personnel Costs | | | | | | | | |
| Overtime Earnings Overtime | 001.60.61.65.0.253.503.001 | $0 | $0 | $23,726 | $0 | $23,720 | $24,431 | 0% |
| Social Security Contributions Medicare | 001.60.61.65.0.253.511.002 | $0 | $0 | $0 | $0 | $345 | $355 | N/A |
| Total Personnel Costs: | | $0 | $0 | $23,726 | $0 | $24,065 | $24,786 | 1.4% |
| | | | | | | | | |
| Contractual Services | | | | | | | | |
| K-9 Unit Contractual Services Training | 001.60.61.65.0.253.584.001 | $0 | $1,500 | $2,575 | $400 | $2,575 | $2,575 | 0% |
| K-9 Unit Contractual Services Medical Expenses | 001.60.61.65.0.253.584.002 | $0 | $0 | $2,225 | $1,300 | $4,000 | $2,700 | 79.8% |
| K-9 Unit Contractual Services Dog Boarding | 001.60.61.65.0.253.584.003 | $0 | $0 | $1,000 | $0 | $1,000 | $1,000 | 0% |
| Total Contractual Services: | | $0 | $1,500 | $5,800 | $1,700 | $7,575 | $6,275 | 30.6% |
| | | | | | | | | |
| Commodities & Supplies | | | | | | | | |
| K-9 Unit Supplies Food | 001.60.61.65.0.253.632.002 | $0 | $471 | $4,000 | $3,000 | $5,000 | $5,000 | 25% |
| K-9 Unit Supplies Equipment & Supplies | 001.60.61.65.0.253.632.003 | $442 | $361 | $1,040 | $700 | $1,040 | $1,040 | 0% |
| Total Commodities & Supplies: | | $442 | $833 | $5,040 | $3,700 | $6,040 | $6,040 | 19.8% |
| Total K-9 Unit: | | $442 | $2,333 | $34,566 | $5,400 | $37,680 | $37,101 | 9% |
| Total Patrol and Traffic: | | $11,006,977 | $11,797,699 | $12,452,514 | $12,391,503 | $12,708,276 | $13,090,607 | 2.1% |
| | | | | | | | | |
| Investigations | | | | | | | | |
| Investigations | | | | | | | | |
| Personnel Costs | | | | | | | | |

| Name | Account ID | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|---|
| Other Employee Benefits Retiree Sick Incentive | 001.60.01.61.0.000.513.003 | $23,114 | $0 | $0 | $0 | $0 | $0 | 0% |
| Full-Time Earnings Full-Time Earnings | 001.60.61.66.0.000.500.001 | $1,122,539 | $1,215,670 | $1,464,457 | $1,488,468 | $1,681,076 | $1,731,506 | 14.8% |
| Overtime Earnings Overtime | 001.60.61.66.0.000.503.001 | $62,733 | $103,222 | $137,203 | $79,899 | $141,295 | $145,531 | 3% |
| Specialty Pay Specialty Pay | 001.60.61.66.0.000.504.001 | $57,594 | $57,313 | $68,362 | $50,282 | $53,562 | $55,167 | -21.6% |
| Holiday Pay Holiday Pay | 001.60.61.66.0.000.505.001 | $33,826 | $36,069 | $44,455 | $38,140 | $51,087 | $52,617 | 14.9% |
| Longevity Pay Longevity Pay | 001.60.61.66.0.000.506.001 | $6,500 | $7,300 | $7,800 | $7,800 | $8,600 | $8,600 | 10.3% |
| Group Insurance Medical Insurance | 001.60.61.66.0.000.510.001 | $152,755 | $158,407 | $190,033 | $189,132 | $197,168 | $203,081 | 3.8% |
| Group Insurance Dental Insurance | 001.60.61.66.0.000.510.004 | $5,122 | $5,399 | $5,477 | $4,704 | $4,754 | $4,895 | -13.2% |
| Social Security Contributions Medicare | 001.60.61.66.0.000.511.002 | $18,290 | $20,327 | $23,391 | $23,803 | $28,404 | $29,256 | 21.4% |
| Other Employee Benefits Sick Leave Incentive | 001.60.61.66.0.000.513.001 | $2,517 | $1,341 | $1,485 | $1,400 | $1,401 | $1,443 | -5.7% |
| Other Employee Benefits Vac/Pers Leave Incent. | 001.60.61.66.0.000.513.002 | $8,901 | $12,032 | $25,512 | $20,000 | $21,136 | $21,769 | -17.2% |
| Other Employee Benefits Employee Allowances | 001.60.61.66.0.000.513.004 | $7,250 | $7,915 | $8,520 | $18,356 | $11,740 | $12,091 | 37.8% |
| Total Personnel Costs: | | $1,501,140 | $1,624,994 | $1,976,695 | $1,921,984 | $2,200,223 | $2,265,956 | 11.3% |
| | | | | | | | | |
| Contractual Services | | | | | | | | |
| Professional Services Other Prof. Serv. | 001.60.61.66.0.000.530.006 | $12,794 | $15,958 | $16,980 | $16,000 | $12,980 | $13,000 | -23.6% |
| Surveillance Expense Surveillance Expense | 001.60.61.66.0.000.534.001 | $871 | $491 | $2,000 | $1,800 | $2,000 | $2,000 | 0% |
| Copier Lease Payment Copier Lease Payment | 001.60.61.66.0.000.551.001 | $2,463 | $2,970 | $3,000 | $4,500 | $4,500 | $4,500 | 50% |
| Police Contractual Services MCAT | 001.60.61.66.0.000.566.004 | $4,770 | $5,378 | $7,750 | $5,500 | $7,980 | $8,220 | 3% |
| Telephone - Cellular Telephone - Cellular | 001.60.61.66.0.000.590.001 | $1,004 | $1,013 | $3,500 | $1,050 | $2,500 | $2,500 | -28.6% |
| Training Training | 043.60.61.66.0.000.525.004 | $0 | $0 | $1,000 | $0 | $1,000 | $1,000 | 0% |
| Professional Services Other Prof. Serv. | 043.60.61.66.0.000.530.006 | $0 | $0 | $0 | $0 | $1,000 | $1,000 | N/A |
| Police Contractual Services Investigative Purchases | 043.60.61.66.0.000.566.012 | $0 | $0 | $1,000 | $0 | $1,000 | $1,000 | 0% |
| Professional Services Other Prof. Serv. | 044.60.61.66.0.000.530.006 | $0 | $0 | $500 | $0 | $500 | $500 | 0% |

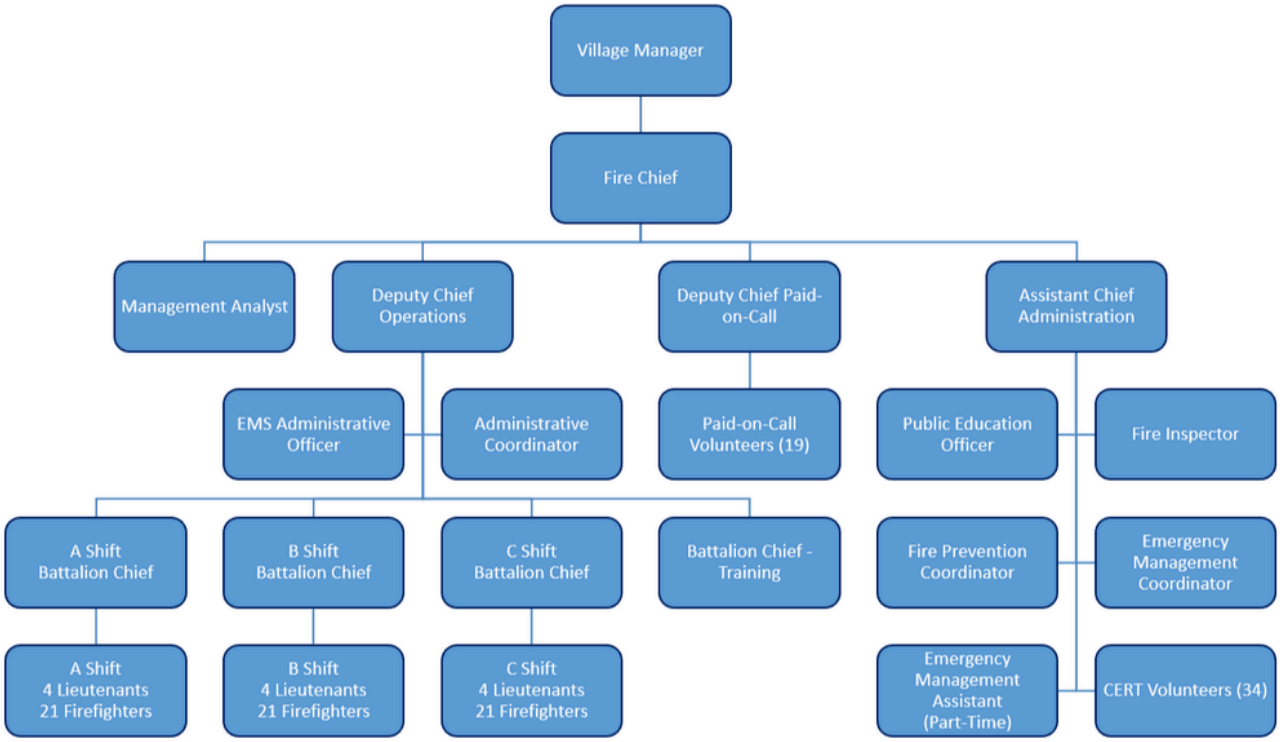
| Name | Account ID | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|---|
| Total Contractual Services: | | $21,902 | $25,810 | $35,730 | $28,850 | $33,460 | $33,720 | -6.4% |
| | | | | | | | | |
| Capital Outlay | | | | | | | | |
| Office Equipment Office Eqpt | 001.60.61.66.0.000.656.001 | $0 | $367 | $435 | $100 | $440 | $445 | 1.1% |
| Other Equipment Other Equipment | 001.60.61.66.0.000.665.031 | $0 | $351 | $440 | $100 | $450 | $460 | 2.3% |
| Other Equipment Other Equipment | 043.60.61.66.0.000.665.031 | $18,177 | $19,727 | $3,000 | $0 | $0 | $3,000 | -100% |
| Total Capital Outlay: | | $18,177 | $20,445 | $3,875 | $200 | $890 | $3,905 | -77% |
| | | | | | | | | |
| Commodities & Supplies | | | | | | | | |
| Office Supplies Office Supplies | 001.60.61.66.0.000.606.001 | $117 | $166 | $910 | $250 | $910 | $935 | 0% |
| Other Supplies Other Supplies | 001.60.61.66.0.000.608.001 | $1,169 | $2,386 | $3,000 | $2,800 | $3,000 | $3,000 | 0% |
| Photo Supplies Photo Supplies | 001.60.61.66.0.000.611.001 | $487 | $462 | $565 | $565 | $585 | $605 | 3.5% |
| Police Commodities Peer Jury Supplies | 001.60.61.66.0.000.621.004 | $244 | $446 | $515 | $450 | $515 | $515 | 0% |
| Total Commodities & Supplies: | | $2,017 | $3,460 | $4,990 | $4,065 | $5,010 | $5,055 | 0.4% |
| Total Investigations: | | $1,543,236 | $1,674,709 | $2,021,290 | $1,955,099 | $2,239,583 | $2,308,636 | 10.8% |
| Total Investigations: | | $1,543,236 | $1,674,709 | $2,021,290 | $1,955,099 | $2,239,583 | $2,308,636 | 10.8% |
| Total Police: | | $19,970,392 | $22,394,217 | $24,500,989 | $24,341,574 | $26,942,346 | $27,686,843 | 10% |
| Total Expenditures: | | $19,970,392 | $22,394,217 | $24,500,989 | $24,341,574 | $26,942,346 | $27,686,843 | 10% |

# Fire Department

**Statement of Activities**

The Mount Prospect Fire Department's mission is to protect people, property and the environment by reducing and controlling fire loss, providing emergency medical service, maintaining adequate emergency preparedness, and engaging in fire prevention and public education activities. The Fire Department consists of three divisions: Operations, Fire Prevention Bureau and Emergency Preparedness. The Operations Division consists of administrative and shift personnel to staff the four Village fire stations. The Fire Prevention Bureau develops fire safety programs and maintains compliance with fire safety codes. Emergency Preparedness works with all departments of the Village to provide plans and procedures in response to planned and unplanned events.

## Organizational Chart



# Budgeted Positions

| | 2023 Positions | | 2024 Positions | | 2025 Positions | | Budgeted Positions | | |
|---|---|---|---|---|---|---|---|---|---|
| | Auth | FTE | Auth | FTE | Auth | FTE | 2023 | 2024 | 2025 |
| **Fire** | | | | | | | | | |
| **Full-Time** | | | | | | | | | |
| Fire Chief | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 181,000 | 194,221 | 201,225 |
| Deputy Fire Chief | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 164,651 | 172,946 | 179,130 |
| Battalion Chief-Training | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 141,979 | 148,991 | 153,978 |
| Battalion Chief | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 438,044 | 456,421 | 472,209 |
| Assistant Chief Administration | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 148,954 | 156,384 | 161,683 |
| Lieutenant/Paramedic | 12.00 | 12.00 | 12.00 | 12.00 | 12.00 | 12.00 | 1,596,120 | 1,634,774 | 1,675,163 |
| Firefighter/Paramedic | 60.00 | 60.00 | 57.00 | 57.00 | 58.00 | 58.00 | 6,297,267 | 6,262,972 | 6,448,439 |
| Firefighter | - | - | 3.00 | 3.00 | 5.00 | 5.00 | - | 231,463 | 367,369 |
| EMS Administrative Officer | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 102,812 | 107,997 | 135,198 |
| Emergency Management Coord | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 95,480 | 99,883 | 102,848 |
| Public Education Officer | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 74,256 | 77,401 | 79,551 |
| Fire Inspector | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 80,265 | 83,479 | 86,230 |
| Fire Prevention Coordinator | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 59,806 | 62,199 | 64,217 |
| Administrative Coordinator | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 62,814 | 65,920 | 68,150 |
| Management Analyst | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 78,216 | 82,122 | 84,870 |
| **Full-Time Total** | **86.00** | **86.00** | **86.00** | **86.00** | **89.00** | **89.00** | **9,521,664** | **9,837,173** | **10,280,260** |
| **Part-Time** | | | | | | | | | |
| P/T Emergency Mgmnt Assistant | 1.00 | 0.75 | 1.00 | 0.75 | 1.00 | 0.75 | 45,406 | 47,801 | 49,361 |
| **Part-Time Total** | **1.00** | **0.75** | **1.00** | **0.75** | **1.00** | **0.75** | **45,406** | **47,801** | **49,361** |
| **Seasonal** | | | | | | | | | |
| Volunteer Firefighter | 20.00 | 0.70 | 20.00 | 0.70 | 20.00 | 0.70 | 37,440 | 40,560 | 43,524 |
| **Seasonal Total** | **20.00** | **0.70** | **20.00** | **0.70** | **20.00** | **0.70** | **37,440** | **40,560** | **43,524** |
| **Employee Benefits** | **-** | **-** | **-** | **-** | **-** | **-** | **6,640,776** | **7,156,316** | **7,655,769** |
| **Other Compensation** | **-** | **-** | **-** | **-** | **-** | **-** | **1,318,430** | **1,351,032** | **1,985,633** |
| **Fire Total** | **107.00** | **87.45** | **107.00** | **87.45** | **110.00** | **90.45** | **17,563,716** | **18,432,882** | **20,014,547** |

# 2024 Key Accomplishments

**Goal 1: Effective Village Government**

- Mount Prospect Fire Rescue and Police hosted a successful First Responder Academy for Teens.
- Mount Prospect Police hosted a D214 internship program with 7 interns in the past year.
- Hosted a Disaster Preparedness Expo.
- Added two paid on call firefighters.
- Completed 100 fire pre-plans and over 3,000 fire inspections.
- Implemented an emergency management app for the community.
- Took over emergency services for the Ek Grove Rural Fire Protection District.

**Goal 3: Family-Friendly Neighborhoods**

- Placed a 4th ambulance in service full time.
- Fire Rescue completed 100 pre-plans and over 3,000 fire inspections.
- Installed over 155 smoke detectors in homes of senior citizens through an IFSA grant.
- Firefighters obtained 46 new Office of the State Fire Marshall certifications.
- Re-licensed 17 paramedics for a term of four years.
- Three paramedic students became licensed paramedics.

## Performance Measures

| Strategic Goal | Task | Performance Measure | 2021 | 2022 | % Change from 2021 to 2022 | 2023 | % Change from 2022 to 2023 |
|---|---|---|---|---|---|---|---|
| **Goal 1:** Effective Village Government: Financially Sound, Exceptional Service | Emergency Calls | # of Advanced Life Support (ALS) Transports | 2,121 | 2,237 | 5.5% | 2,323 | 3.8% |
| | | # of Basic Life Support (BLS) Transports | 1,268 | 1,223 | -3.5% | 1,390 | 13.7% |
| | | # of Refusals/No Transport | 1,121 | 1,491 | 33.0% | 1,253 | -16.0% |
| | | # of Fire Calls | 1,767 | 2,072 | 17.3% | 1,902 | -8.2% |
| | Mutual Aid Calls | Given | 400 | 272 | -32.0% | 304 | 11.8% |
| | | Received | 450 | 537 | 19.3% | 454 | -15.5% |
| | Response Time | Unit dispatched time to unit arrival time | 4:28 | 4:19 | -3.4% | 4:37 | 6.9% |
| | Fire Prevention | # of Inspections | 1,956 | 2,530 | 29.3% | 2,582 | 2.1% |
| | | # of Programs Presented | 120* | 281 | 134.2% | 292 | 3.9% |
| | | # of Plan Reviews | 276 | 320 | 15.9% | 276 | -13.8% |
| | Fire Investigations | # of Investigations | 13 | 20 | 53.8% | 11 | -45.0% |
| | Training Hours | Fire - All | 27,172 | 27,623 | 1.7% | 25,628 | -7.2% |
| | | Medical - All | 2,415 | 2,397 | -0.7% | 2,859 | 19.3% |

* Numbers affected by COVID-19

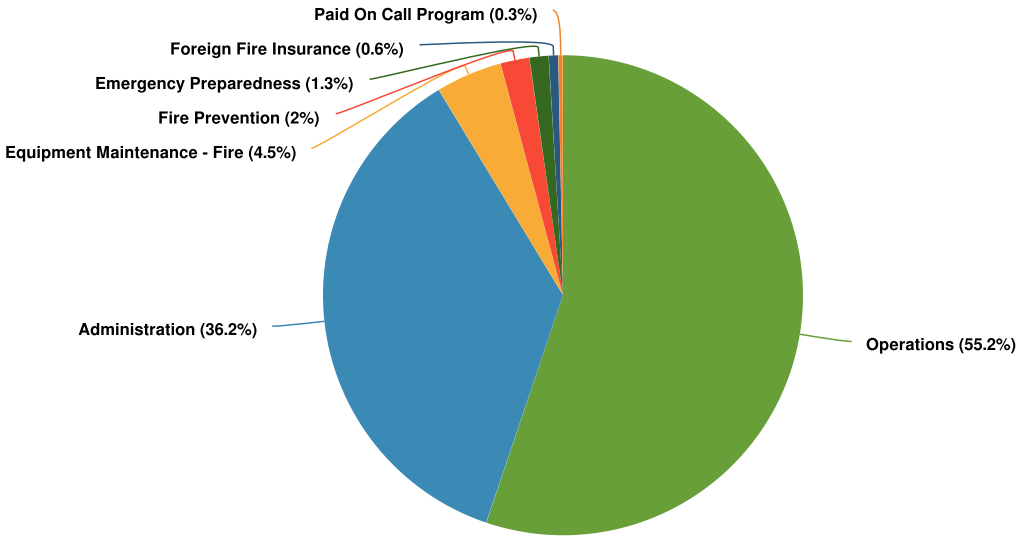
## 2025 Goals

**Goal 1: Effective Village Government**

- EMS Response Service Enhancement Report: COW Presentation – Response Metrics

## Expenditures by Function

**Budgeted Expenditures by Function**



| Name | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|
| Expenditures | | | | | | | |
| Fire | | | | | | | |
| Administration | | | | | | | |
| Personnel Costs | $4,834,260 | $5,593,200 | $6,003,344 | $6,124,962 | $6,496,549 | $6,661,303 | 8.2% |
| Contractual Services | $1,022,799 | $1,507,046 | $851,736 | $1,345,386 | $2,162,319 | $2,217,530 | 153.9% |
| Capital Outlay | $1,986 | $2,866 | $5,500 | $5,000 | $5,614 | $5,614 | 2.1% |
| Commodities & Supplies | $12,292 | $9,304 | $13,000 | $13,700 | $13,000 | $13,000 | 0% |
| Total Administration: | $5,871,337 | $7,112,416 | $6,873,580 | $7,489,048 | $8,677,482 | $8,897,447 | 26.2% |
| | | | | | | | |
| Equipment Maintenance - Fire | | | | | | | |
| Contractual Services | $1,014,461 | $1,269,649 | $1,110,691 | $1,110,691 | $1,071,802 | $1,082,506 | -3.5% |
| Commodities & Supplies | $8 | $171 | $0 | $0 | $0 | $0 | 0% |
| Total Equipment Maintenance - Fire: | $1,014,469 | $1,269,820 | $1,110,691 | $1,110,691 | $1,071,802 | $1,082,506 | -3.5% |
| | | | | | | | |
| Operations | | | | | | | |
| Personnel Costs | $10,749,777 | $11,540,572 | $11,669,858 | $12,088,562 | $12,730,071 | $13,108,892 | 9.1% |
| Contractual Services | $227,703 | $258,347 | $260,712 | $276,007 | $297,450 | $307,150 | 14.1% |
| Capital Outlay | $175,860 | $178,163 | $173,943 | $180,286 | $191,858 | $192,898 | 10.3% |
| Commodities & Supplies | $28,833 | $14,343 | $36,050 | $36,050 | $25,350 | $25,350 | -29.7% |
| Total Operations: | $11,182,173 | $11,991,425 | $12,140,563 | $12,580,905 | $13,244,729 | $13,634,290 | 9.1% |
| | | | | | | | |
| Paid On Call Program | | | | | | | |
| Personnel Costs | $17,387 | $25,461 | $52,849 | $25,522 | $60,087 | $61,887 | 13.7% |
| Contractual Services | $4,779 | $8,349 | $8,500 | $8,500 | $9,000 | $9,000 | 5.9% |
| Capital Outlay | $7,548 | $418 | $6,932 | $3,750 | $5,000 | $5,000 | -27.9% |
| Total Paid On Call Program: | $29,714 | $34,228 | $68,281 | $37,772 | $74,087 | $75,887 | 8.5% |
| | | | | | | | |
| Fire Prevention | | | | | | | |
| Personnel Costs | $375,616 | $407,828 | $433,249 | $433,190 | $446,945 | $460,271 | 3.2% |
| Contractual Services | $4,290 | $2,433 | $5,780 | $3,850 | $4,250 | $4,250 | -26.5% |
| Commodities & Supplies | $16,156 | $16,377 | $17,450 | $17,200 | $19,000 | $19,000 | 8.9% |
| Total Fire Prevention: | $396,062 | $426,639 | $456,479 | $454,240 | $470,195 | $483,521 | 3% |
| | | | | | | | |
| Emergency Preparedness | | | | | | | |
| Personnel Costs | $237,262 | $268,244 | $280,530 | $282,797 | $288,042 | $111,436 | 2.7% |
| Contractual Services | $4,252 | $3,564 | $4,500 | $5,000 | $5,000 | $5,000 | 11.1% |
| Commodities & Supplies | $23,074 | $11,893 | $16,200 | $16,496 | $16,900 | $16,900 | 4.3% |
| Total Emergency Preparedness: | $264,587 | $283,700 | $301,230 | $304,293 | $309,942 | $133,336 | 2.9% |
| | | | | | | | |
| Foreign Fire Insurance | | | | | | | |
| Contractual Services | $11,547 | $16,894 | $26,000 | $21,500 | $31,000 | $22,000 | 19.2% |

| Name | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|
| Capital Outlay | $45,251 | $13,266 | $115,000 | $30,000 | $30,000 | $30,000 | -73.9% |
| Commodities & Supplies | $3,634 | $67,376 | $0 | $50,000 | $90,000 | $80,000 | N/A |
| **Total Foreign Fire Insurance:** | **$60,433** | **$97,536** | **$141,000** | **$101,500** | **$151,000** | **$132,000** | **7.1%** |
| **Total Fire:** | **$18,818,775** | **$21,215,764** | **$21,091,824** | **$22,078,449** | **$23,999,237** | **$24,438,987** | **13.8%** |
| **Total Expenditures:** | **$18,818,775** | **$21,215,764** | **$21,091,824** | **$22,078,449** | **$23,999,237** | **$24,438,987** | **13.8%** |

# Fire Department Line Item Detail

## Expenditures by Function

| Name | Account ID | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|---|
| Expenditures | | | | | | | | |
| Fire | | | | | | | | |
| Administration | | | | | | | | |
| Personnel Costs | | | | | | | | |
| Pension Benefits & Refunds Retirement Pensions | 001.00.00.00.3.000.528.001 | $6,549 | $6,745 | $6,948 | $6,948 | $7,147 | $7,361 | 2.9% |
| Full-Time Earnings Full-Time Earnings | 001.70.01.00.0.000.500.001 | $725,013 | $739,177 | $803,474 | $802,843 | $854,888 | $880,532 | 6.4% |
| Seasonal Earnings Seasonal Earnings | 001.70.01.00.0.000.502.001 | $0 | $6,351 | $0 | $10,710 | $0 | $0 | 0% |
| Overtime Earnings Overtime | 001.70.01.00.0.000.503.001 | $0 | $0 | $3,039 | $0 | $2,935 | $3,022 | -3.4% |
| Specialty Pay Specialty Pay | 001.70.01.00.0.000.504.001 | $2,900 | $2,900 | $2,901 | $2,705 | $2,901 | $2,988 | 0% |
| Holiday Pay Holiday Pay | 001.70.01.00.0.000.505.001 | $14,208 | $16,871 | $15,672 | $13,570 | $16,286 | $16,772 | 3.9% |
| Longevity Pay Longevity Pay | 001.70.01.00.0.000.506.001 | $3,860 | $4,060 | $4,660 | $4,660 | $4,180 | $4,180 | -10.3% |
| Group Insurance Medical Insurance | 001.70.01.00.0.000.510.001 | $150,654 | $148,821 | $160,473 | $169,133 | $156,707 | $161,408 | -2.3% |
| Group Insurance Workers' Comp Ins | 001.70.01.00.0.000.510.003 | $108,000 | $108,000 | $114,169 | $114,169 | $250,860 | $258,384 | 119.7% |
| Group Insurance Dental Insurance | 001.70.01.00.0.000.510.004 | $3,131 | $3,334 | $3,276 | $3,432 | $3,352 | $3,451 | 2.3% |
| Social Security Contributions Social Security | 001.70.01.00.0.000.511.001 | $15,240 | $15,328 | $17,943 | $17,605 | $19,975 | $20,574 | 11.3% |
| Social Security Contributions Medicare | 001.70.01.00.0.000.511.002 | $10,532 | $10,896 | $12,181 | $11,694 | $12,891 | $13,275 | 5.8% |
| Retirement Contributions IMRF Pension Expense | 001.70.01.00.0.000.512.001 | $22,214 | $16,602 | $18,407 | $18,499 | $20,391 | $21,000 | 10.8% |
| Retirement Contributions Fire Pension Expense | 001.70.01.00.0.000.512.003 | $3,678,359 | $4,124,543 | $3,827,193 | $3,827,193 | $4,133,243 | $4,257,240 | 8% |
| Other Employee Benefits Sick Leave Incentive | 001.70.01.00.0.000.513.001 | $5,375 | $2,153 | $2,765 | $2,400 | $2,402 | $2,474 | -13.1% |

| Name | Account ID | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|---|
| Other Employee Benefits Vac/Pers Leave Incent. | 001.70.01.00.0.000.513.002 | $8,287 | $10,080 | $8,443 | $7,200 | $6,591 | $6,788 | -21.9% |
| Other Employee Benefits Retiree Sick Incentive | 001.70.01.00.0.000.513.003 | $78,138 | $0 | $0 | $108,925 | $0 | $0 | 0% |
| Other Employee Benefits Employee Allowances | 001.70.01.00.0.000.513.004 | $1,800 | $2,340 | $1,800 | $3,276 | $1,800 | $1,854 | 0% |
| Retirement Contributions Fire Pension Expense | 039.70.01.00.0.000.512.003 | $0 | $375,000 | $1,000,000 | $1,000,000 | $1,000,000 | $1,000,000 | 0% |
| Total Personnel Costs: | | $4,834,260 | $5,593,200 | $6,003,344 | $6,124,962 | $6,496,549 | $6,661,303 | 8.2% |
| | | | | | | | | |
| Contractual Services | | | | | | | | |
| Dues & Memberships Dues & Memberships | 001.70.01.00.0.000.518.001 | $7,310 | $6,515 | $9,300 | $7,000 | $9,300 | $9,300 | 0% |
| Medical Examinations Medical Examinations | 001.70.01.00.0.000.520.001 | $26,501 | $25,452 | $29,000 | $28,000 | $30,000 | $30,000 | 3.4% |
| Travel & Meetings Travel & Meetings | 001.70.01.00.0.000.522.001 | $3,040 | $3,299 | $5,000 | $3,000 | $4,000 | $4,000 | -20% |
| Uniform Expense Uniform Expense | 001.70.01.00.0.000.524.001 | $8,284 | $14,846 | $13,000 | $10,000 | $16,250 | $16,650 | 25% |
| Professional Services Other Prof. Serv. | 001.70.01.00.0.000.530.006 | $6,027 | $3,656 | $8,700 | $6,000 | $6,000 | $6,000 | -31% |
| Equipment Maintenance & Repair Equipment Maint. | 001.70.01.00.0.000.532.002 | $151 | $372 | $500 | $500 | $500 | $500 | 0% |
| Memorial Gifts Memorial Gifts | 001.70.01.00.0.000.538.001 | $530 | $435 | $600 | $600 | $600 | $600 | 0% |
| Postage Postage Expense | 001.70.01.00.0.000.544.002 | $1,046 | $878 | $1,500 | $300 | $1,000 | $1,000 | -33.3% |
| HR Expenses Employment Testing | 001.70.01.00.0.000.546.003 | $20,556 | $20,078 | $32,000 | $30,000 | $25,000 | $25,000 | -21.9% |
| Copier Lease Payment Copier Lease Payment | 001.70.01.00.0.000.551.001 | $6,395 | $8,356 | $8,700 | $10,250 | $10,250 | $10,250 | 17.8% |
| Capital Replacement Payments Technology Replacements | 001.70.01.00.0.000.553.002 | $0 | $0 | $0 | $0 | $399,276 | $399,276 | N/A |
| Capital Replacement Payments Building Improvements | 001.70.01.00.0.000.553.003 | $0 | $0 | $0 | $0 | $241,250 | $241,250 | N/A |
| Safety Program Safety Program | 001.70.01.00.0.000.559.001 | $3,017 | $2,243 | $2,500 | $2,500 | $2,500 | $2,500 | 0% |
| Computer Software Cloud-Based Service | 001.70.01.00.0.000.561.004 | $35,334 | $30,495 | $38,700 | $45,000 | $55,000 | $55,000 | 42.1% |
| Records Management Printing Expense | 001.70.01.00.0.000.562.002 | $471 | $825 | $1,000 | $1,000 | $1,000 | $1,000 | 0% |

| Name | Account ID | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|---|
| Fire Contractual Services GEMT State Share | 001.70.01.00.0.000.567.016 | $669,414 | $1,187,219 | $500,000 | $1,000,000 | $1,200,000 | $1,250,000 | 140% |
| Insurance Expense General Liability | 001.70.01.00.0.000.593.001 | $234,722 | $202,375 | $201,236 | $201,236 | $160,393 | $165,204 | -20.3% |
| Total Contractual Services: | | $1,022,799 | $1,507,046 | $851,736 | $1,345,386 | $2,162,319 | $2,217,530 | 153.9% |
| | | | | | | | | |
| Capital Outlay | | | | | | | | |
| Office Equipment Office Eqpt - Fire | 001.70.01.00.0.000.656.004 | $0 | $0 | $1,000 | $500 | $750 | $750 | -25% |
| Other Equipment Phys Cond Equip - Fire | 001.70.01.00.0.000.665.034 | $1,986 | $2,866 | $4,500 | $4,500 | $4,864 | $4,864 | 8.1% |
| Total Capital Outlay: | | $1,986 | $2,866 | $5,500 | $5,000 | $5,614 | $5,614 | 2.1% |
| | | | | | | | | |
| Commodities & Supplies | | | | | | | | |
| Office Supplies Office Supplies | 001.70.01.00.0.000.606.001 | $4,497 | $4,437 | $5,000 | $5,000 | $5,000 | $5,000 | 0% |
| Other Supplies Other Supplies | 001.70.01.00.0.000.608.001 | $3,013 | $1,597 | $4,000 | $4,000 | $4,000 | $4,000 | 0% |
| Publications Publications | 001.70.01.00.0.000.612.001 | $110 | $0 | $500 | $500 | $500 | $500 | 0% |
| Fire Commodities Special Events Supplies | 001.70.01.00.0.000.619.013 | $4,672 | $3,270 | $3,500 | $4,200 | $3,500 | $3,500 | 0% |
| Total Commodities & Supplies: | | $12,292 | $9,304 | $13,000 | $13,700 | $13,000 | $13,000 | 0% |
| Total Administration: | | $5,871,337 | $7,112,416 | $6,873,580 | $7,489,048 | $8,677,482 | $8,897,447 | 26.2% |
| | | | | | | | | |
| Equipment Maintenance - Fire | | | | | | | | |
| Contractual Services | | | | | | | | |
| Capital Replacement Payments Vehicle Lease Payment | 001.70.01.00.0.309.553.001 | $693,140 | $862,100 | $699,430 | $699,430 | $640,640 | $640,640 | -8.4% |
| Vehicle Maintenance Payment Vehicle Maint Payment | 001.70.01.00.0.309.554.001 | $321,321 | $407,549 | $411,261 | $411,261 | $431,162 | $441,866 | 4.8% |
| Total Contractual Services: | | $1,014,461 | $1,269,649 | $1,110,691 | $1,110,691 | $1,071,802 | $1,082,506 | -3.5% |
| | | | | | | | | |
| Commodities & Supplies | | | | | | | | |
| Vehicle Registration/License Vehicle Reg/License | 001.70.71.00.0.309.616.001 | $8 | $171 | $0 | $0 | $0 | $0 | 0% |
| Total Commodities & Supplies: | | $8 | $171 | $0 | $0 | $0 | $0 | 0% |
| Total Equipment Maintenance - Fire: | | $1,014,469 | $1,269,820 | $1,110,691 | $1,110,691 | $1,071,802 | $1,082,506 | -3.5% |
| | | | | | | | | |
| Operations | | | | | | | | |

| Name | Account ID | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|---|
| Operations | | | | | | | | |
| Personnel Costs | | | | | | | | |
| Full-Time Earnings Full-Time Earnings | 001.70.71.00.0.000.500.001 | $7,623,353 | $8,153,170 | $8,585,630 | $8,301,836 | $8,963,180 | $9,232,073 | 4.4% |
| Overtime Earnings Overtime | 001.70.71.00.0.000.503.001 | $955,136 | $1,182,396 | $749,944 | $1,379,272 | $1,300,117 | $1,339,120 | 73.4% |
| Specialty Pay Specialty Pay | 001.70.71.00.0.000.504.001 | $6,312 | $4,613 | $2,901 | $8,834 | $2,901 | $2,988 | 0% |
| Holiday Pay Holiday Pay | 001.70.71.00.0.000.505.001 | $444,195 | $474,854 | $494,903 | $419,913 | $573,492 | $590,694 | 15.9% |
| Longevity Pay Longevity Pay | 001.70.71.00.0.000.506.001 | $41,900 | $44,100 | $45,700 | $45,700 | $44,900 | $44,900 | -1.8% |
| Group Insurance Medical Insurance | 001.70.71.00.0.000.510.001 | $1,395,258 | $1,428,144 | $1,524,946 | $1,655,416 | $1,541,179 | $1,587,412 | 1.1% |
| Group Insurance Dental Insurance | 001.70.71.00.0.000.510.004 | $38,072 | $40,341 | $38,149 | $42,428 | $42,381 | $43,652 | 11.1% |
| Social Security Contributions Medicare | 001.70.71.00.0.000.511.002 | $127,307 | $138,209 | $144,473 | $142,538 | $159,327 | $164,106 | 10.3% |
| Other Employee Benefits Sick Leave Incentive | 001.70.71.00.0.000.513.001 | $72,849 | $30,633 | $34,761 | $34,625 | $34,700 | $35,741 | -0.2% |
| Other Employee Benefits Vac/Pers Leave Incent. | 001.70.71.00.0.000.513.002 | $1,547 | $213 | $451 | $10,000 | $10,494 | $10,806 | 2,226.8% |
| Other Employee Benefits Employee Allowances | 001.70.71.00.0.000.513.004 | $42,600 | $41,400 | $45,000 | $45,000 | $53,400 | $53,400 | 18.7% |
| Other Employee Benefits Ins. Opt-Out Incent. | 001.70.71.00.0.000.513.005 | $1,250 | $2,500 | $3,000 | $3,000 | $4,000 | $4,000 | 33.3% |
| Total Personnel Costs: | | $10,749,777 | $11,540,572 | $11,669,858 | $12,088,562 | $12,730,071 | $13,108,892 | 9.1% |
| | | | | | | | | |
| Contractual Services | | | | | | | | |
| Training Special Rescue Trng. | 001.70.71.00.0.000.525.002 | $3,900 | $5,495 | $7,200 | $6,375 | $9,900 | $17,200 | 37.5% |
| Training Training | 001.70.71.00.0.000.525.004 | $36,317 | $66,718 | $50,000 | $55,000 | $65,000 | $65,000 | 30% |
| Training CPR Trng. | 001.70.71.00.0.000.525.005 | $7,561 | $6,449 | $7,032 | $7,032 | $7,300 | $7,300 | 3.8% |
| Training EMS Trng. | 001.70.71.00.0.000.525.006 | $12,498 | $14,987 | $21,500 | $31,500 | $31,500 | $31,500 | 46.5% |
| Professional Services Other Prof. Serv. | 001.70.71.00.0.000.530.006 | $5,900 | $8,818 | $8,160 | $8,160 | $8,323 | $8,323 | 2% |
| Equipment Maintenance & Repair Equipment Maint. | 001.70.71.00.0.000.532.002 | $6,938 | $7,747 | $11,220 | $11,440 | $11,440 | $11,440 | 2% |
| NWCD Dispatch Services NWCD - Fire | 001.70.71.00.0.000.558.002 | $118,894 | $114,366 | $110,600 | $110,600 | $120,000 | $122,400 | 8.5% |
| Fire Contractual Services Glenview Training Facility | 001.70.71.00.0.000.567.001 | $15,656 | $15,656 | $17,000 | $17,000 | $17,340 | $17,340 | 2% |

| Name | Account ID | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|---|
| Fire Contractual Services Ladder Testing | 001.70.71.00.0.000.567.003 | $920 | $0 | $1,100 | $2,000 | $1,122 | $1,122 | 2% |
| Fire Contractual Services Breathing Air Comp. Service | 001.70.71.00.0.000.567.015 | $4,390 | $4,494 | $8,900 | $8,900 | $9,525 | $9,525 | 7% |
| Total Contractual Services: | | $212,975 | $244,729 | $242,712 | $258,007 | $281,450 | $291,150 | 16% |
| | | | | | | | | |
| Capital Outlay | | | | | | | | |
| Fire Station Facility Improvements | 001.70.71.00.0.000.648.020 | $2,880 | $2,000 | $2,500 | $2,500 | $2,500 | $2,500 | 0% |
| Other Equipment Breathing Apparatus | 001.70.71.00.0.000.665.004 | $5,439 | $7,500 | $5,350 | $5,350 | $6,450 | $6,611 | 20.6% |
| Other Equipment Fire Hose & Appliances | 001.70.71.00.0.000.665.017 | $14,540 | $12,836 | $12,000 | $12,000 | $10,000 | $10,250 | -16.7% |
| Other Equipment Firefighting Equipment | 001.70.71.00.0.000.665.018 | $8,608 | $7,338 | $4,750 | $4,750 | $6,500 | $4,750 | 36.8% |
| Other Equipment Furniture & Equipment | 001.70.71.00.0.000.665.021 | $13,635 | $17,645 | $20,000 | $30,000 | $20,000 | $20,000 | 0% |
| Other Equipment Haz-Mat Equipment | 001.70.71.00.0.000.665.023 | $4,045 | $8,221 | $5,950 | $5,950 | $6,348 | $6,500 | 6.7% |
| Other Equipment Paramedic Equip | 001.70.71.00.0.000.665.032 | $67,054 | $42,483 | $45,390 | $45,390 | $46,000 | $46,000 | 1.3% |
| Other Equipment Special Rescue Equip | 001.70.71.00.0.000.665.040 | $9,029 | $3,143 | $15,597 | $9,640 | $9,900 | $10,148 | -36.5% |
| Other Equipment Turn Out Clothing | 001.70.71.00.0.000.665.045 | $38,946 | $61,051 | $51,656 | $51,656 | $72,160 | $73,964 | 39.7% |
| Other Equipment Water Recovery Equip | 001.70.71.00.0.000.665.051 | $3,899 | $6,392 | $6,750 | $6,750 | $7,000 | $7,175 | 3.7% |
| Total Capital Outlay: | | $168,075 | $168,608 | $169,943 | $173,986 | $186,858 | $187,898 | 10% |
| | | | | | | | | |
| Commodities & Supplies | | | | | | | | |
| Other Supplies Other Supplies | 001.70.71.00.0.000.608.001 | $2,699 | $3,839 | $5,000 | $5,000 | $5,000 | $5,000 | 0% |
| Training Supplies Training Supplies | 001.70.71.00.0.000.614.001 | $11,155 | $3,619 | $6,250 | $6,250 | $6,000 | $6,000 | -4% |
| Fire Commodities Chemical Supplies | 001.70.71.00.0.000.619.006 | $9,692 | $768 | $3,650 | $3,650 | $3,700 | $3,700 | 1.4% |
| Fire Commodities Oxygen Tank Supplies | 001.70.71.00.0.000.619.008 | $2,504 | $2,364 | $7,000 | $7,000 | $6,400 | $6,400 | -8.6% |
| Fire Commodities Firefighting Supplies | 001.70.71.00.0.000.619.011 | $2,783 | $3,059 | $2,650 | $2,650 | $2,750 | $2,750 | 3.8% |
| Total Commodities & Supplies: | | $28,833 | $13,649 | $24,550 | $24,550 | $23,850 | $23,850 | -2.9% |
| Total Operations: | | $11,159,660 | $11,967,558 | $12,107,063 | $12,545,105 | $13,222,229 | $13,611,790 | 9.2% |
| | | | | | | | | |

| Name | Account ID | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|---|
| Fire Communication | | | | | | | | |
| Contractual Services | | | | | | | | |
| Equipment Maintenance & Repair Radio Maintenance | 001.70.71.00.0.300.532.004 | $2,204 | $0 | $4,000 | $4,000 | $2,000 | $2,000 | -50% |
| Telephone - Cellular Telephone - Cellular | 001.70.71.00.0.300.590.001 | $12,524 | $13,618 | $14,000 | $14,000 | $14,000 | $14,000 | 0% |
| Total Contractual Services: | | $14,728 | $13,618 | $18,000 | $18,000 | $16,000 | $16,000 | -11.1% |
| | | | | | | | | |
| Capital Outlay | | | | | | | | |
| Radio Equipment Radio Equip -Fire | 001.70.71.00.0.300.668.001 | $7,785 | $9,555 | $4,000 | $6,300 | $5,000 | $5,000 | 25% |
| Total Capital Outlay: | | $7,785 | $9,555 | $4,000 | $6,300 | $5,000 | $5,000 | 25% |
| | | | | | | | | |
| Commodities & Supplies | | | | | | | | |
| Other Supplies Other Supplies | 001.70.71.00.0.300.608.001 | $0 | $694 | $11,500 | $11,500 | $1,500 | $1,500 | -87% |
| Total Commodities & Supplies: | | $0 | $694 | $11,500 | $11,500 | $1,500 | $1,500 | -87% |
| Total Fire Communication: | | $22,513 | $23,867 | $33,500 | $35,800 | $22,500 | $22,500 | -32.8% |
| Total Operations: | | $11,182,173 | $11,991,425 | $12,140,563 | $12,580,905 | $13,244,729 | $13,634,290 | 9.1% |
| | | | | | | | | |
| Paid On Call Program | | | | | | | | |
| Personnel Costs | | | | | | | | |
| Seasonal Earnings Seasonal Earnings | 001.70.71.00.0.302.502.001 | $9,128 | $14,879 | $40,560 | $15,943 | $43,524 | $44,829 | 7.3% |
| Overtime Earnings Overtime | 001.70.71.00.0.302.503.001 | $7,024 | $8,770 | $9,037 | $7,767 | $14,007 | $14,427 | 55% |
| Social Security Contributions Social Security | 001.70.71.00.0.302.511.001 | $1,001 | $1,469 | $2,520 | $1,469 | $1,904 | $1,961 | -24.4% |
| Social Security Contributions Medicare | 001.70.71.00.0.302.511.002 | $234 | $344 | $732 | $343 | $652 | $670 | -10.9% |
| Total Personnel Costs: | | $17,387 | $25,461 | $52,849 | $25,522 | $60,087 | $61,887 | 13.7% |
| | | | | | | | | |
| Contractual Services | | | | | | | | |
| Medical Examinations Medical Examinations | 001.70.71.00.0.302.520.001 | $1,838 | $2,200 | $3,200 | $3,000 | $3,200 | $3,200 | 0% |
| Uniform Expense Uniform Expense | 001.70.71.00.0.302.524.001 | $1,141 | $2,591 | $2,800 | $2,800 | $2,800 | $2,800 | 0% |
| Training Training | 001.70.71.00.0.302.525.004 | $1,800 | $3,558 | $2,500 | $2,700 | $3,000 | $3,000 | 20% |
| Total Contractual Services: | | $4,779 | $8,349 | $8,500 | $8,500 | $9,000 | $9,000 | 5.9% |
| | | | | | | | | |
| Capital Outlay | | | | | | | | |

| Name | Account ID | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|---|
| Other Equipment Turn Out Clothing | 001.70.71.00.0.302.665.045 | $7,548 | $418 | $6,932 | $3,750 | $5,000 | $5,000 | -27.9% |
| Total Capital Outlay: | | $7,548 | $418 | $6,932 | $3,750 | $5,000 | $5,000 | -27.9% |
| Total Paid On Call Program: | | $29,714 | $34,228 | $68,281 | $37,772 | $74,087 | $75,887 | 8.5% |
| | | | | | | | | |
| Fire Prevention | | | | | | | | |
| Personnel Costs | | | | | | | | |
| Full-Time Earnings Full-Time Earnings | 001.70.72.00.0.000.500.001 | $273,793 | $286,551 | $301,271 | $296,923 | $310,839 | $320,163 | 3.2% |
| Overtime Earnings Overtime | 001.70.72.00.0.000.503.001 | $388 | $661 | $7,011 | $1,449 | $6,937 | $7,144 | -1.1% |
| Specialty Pay Specialty Pay | 001.70.72.00.0.000.504.001 | $600 | $600 | $601 | $559 | $601 | $619 | 0% |
| Longevity Pay Longevity Pay | 001.70.72.00.0.000.506.001 | $1,000 | $1,000 | $1,000 | $1,000 | $2,350 | $2,350 | 135% |
| Group Insurance Medical Insurance | 001.70.72.00.0.000.510.001 | $51,096 | $70,749 | $74,225 | $80,407 | $72,484 | $74,656 | -2.3% |
| Group Insurance Dental Insurance | 001.70.72.00.0.000.510.004 | $1,691 | $2,374 | $2,208 | $2,388 | $2,259 | $2,325 | 2.3% |
| Social Security Contributions Social Security | 001.70.72.00.0.000.511.001 | $16,358 | $17,030 | $18,751 | $17,688 | $19,426 | $20,008 | 3.6% |
| Social Security Contributions Medicare | 001.70.72.00.0.000.511.002 | $3,826 | $3,983 | $4,552 | $4,135 | $4,746 | $4,887 | 4.3% |
| Retirement Contributions IMRF Pension Expense | 001.70.72.00.0.000.512.001 | $23,303 | $18,836 | $19,234 | $19,191 | $20,429 | $21,041 | 6.2% |
| Other Employee Benefits Vac/Pers Leave Incent. | 001.70.72.00.0.000.513.002 | $3,561 | $4,919 | $4,396 | $7,500 | $6,874 | $7,078 | 56.4% |
| Other Employee Benefits Employee Allowances | 001.70.72.00.0.000.513.004 | $0 | $1,125 | $0 | $1,950 | $0 | $0 | 0% |
| Total Personnel Costs: | | $375,616 | $407,828 | $433,249 | $433,190 | $446,945 | $460,271 | 3.2% |
| | | | | | | | | |
| Contractual Services | | | | | | | | |
| Dues & Memberships Dues & Memberships | 001.70.72.00.0.000.518.001 | $760 | $353 | $780 | $350 | $750 | $750 | -3.8% |
| Uniform Expense Uniform Expense | 001.70.72.00.0.000.524.001 | $2,000 | $0 | $0 | $0 | $0 | $0 | 0% |
| Training Training | 001.70.72.00.0.000.525.004 | $245 | $475 | $2,500 | $2,000 | $2,000 | $2,000 | -20% |
| Professional Services Other Prof. Serv. | 001.70.72.00.0.000.530.006 | $0 | $725 | $1,000 | $500 | $500 | $500 | -50% |
| Records Management Printing Expense | 001.70.72.00.0.000.562.002 | $1,285 | $880 | $1,500 | $1,000 | $1,000 | $1,000 | -33.3% |
| Total Contractual Services: | | $4,290 | $2,433 | $5,780 | $3,850 | $4,250 | $4,250 | -26.5% |
| | | | | | | | | |

| Name | Account ID | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|---|
| Commodities & Supplies | | | | | | | | |
| Other Equipment Other Equipment | 001.70.72.00.0.000.605.001 | $7,847 | $5,105 | $4,000 | $4,000 | $4,000 | $4,000 | 0% |
| Other Supplies Other Supplies | 001.70.72.00.0.000.608.001 | $826 | $85 | $1,000 | $1,000 | $1,500 | $1,500 | 50% |
| Photo Supplies Photo Supplies | 001.70.72.00.0.000.611.001 | $0 | $119 | $500 | $250 | $250 | $250 | -50% |
| Reference Materials Reference Materials | 001.70.72.00.0.000.613.001 | $1,248 | $172 | $750 | $750 | $750 | $750 | 0% |
| Fire Commodities Fire Safety Education Supplies | 001.70.72.00.0.000.619.004 | $6,235 | $8,137 | $7,200 | $7,200 | $8,000 | $8,000 | 11.1% |
| General Open House Supplies | 001.70.72.00.0.000.622.001 | $0 | $2,759 | $4,000 | $4,000 | $4,500 | $4,500 | 12.5% |
| Total Commodities & Supplies: | | $16,156 | $16,377 | $17,450 | $17,200 | $19,000 | $19,000 | 8.9% |
| Total Fire Prevention: | | $396,062 | $426,639 | $456,479 | $454,240 | $470,195 | $483,521 | 3% |
| | | | | | | | | |
| Emergency Preparedness | | | | | | | | |
| Personnel Costs | | | | | | | | |
| Full-Time Earnings Full-Time Earnings | 001.70.73.00.0.000.500.001 | $140,116 | $141,096 | $146,798 | $146,626 | $151,353 | $15,592 | 3.1% |
| Part-Time Earnings Part-Time Earnings | 001.70.73.00.0.000.501.001 | $21,843 | $43,748 | $47,801 | $44,245 | $49,361 | $5,084 | 3.3% |
| Overtime Earnings Overtime | 001.70.73.00.0.000.503.001 | $7,158 | $7,789 | $9,972 | $9,893 | $10,005 | $10,305 | 0.3% |
| Specialty Pay Specialty Pay | 001.70.73.00.0.000.504.001 | $2,550 | $2,550 | $2,551 | $2,379 | $2,551 | $3,316 | 0% |
| Longevity Pay Longevity Pay | 001.70.73.00.0.000.506.001 | $1,140 | $1,140 | $1,140 | $1,140 | $1,470 | $1,470 | 28.9% |
| Group Insurance Medical Insurance | 001.70.73.00.0.000.510.001 | $27,034 | $34,952 | $36,670 | $39,722 | $35,810 | $36,884 | -2.3% |
| Group Insurance Dental Insurance | 001.70.73.00.0.000.510.004 | $575 | $798 | $742 | $1,081 | $1,024 | $1,228 | 38% |
| Social Security Contributions Social Security | 001.70.73.00.0.000.511.001 | $10,787 | $12,209 | $12,278 | $12,681 | $12,676 | $13,054 | 3.2% |
| Social Security Contributions Medicare | 001.70.73.00.0.000.511.002 | $2,523 | $2,855 | $3,118 | $2,965 | $3,218 | $3,314 | 3.2% |
| Retirement Contributions IMRF Pension Expense | 001.70.73.00.0.000.512.001 | $15,083 | $13,022 | $12,594 | $13,336 | $13,330 | $13,729 | 5.8% |
| Other Employee Benefits Sick Leave Incentive | 001.70.73.00.0.000.513.001 | $875 | $1,824 | $1,975 | $1,605 | $1,700 | $1,751 | -13.9% |
| Other Employee Benefits Vac/Pers Leave Incent. | 001.70.73.00.0.000.513.002 | $7,579 | $5,225 | $4,891 | $5,330 | $5,544 | $5,709 | 13.4% |

| Name | Account ID | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|---|
| Other Employee Benefits Employee Allowances | 001.70.73.00.0.000.513.004 | $0 | $1,035 | $0 | $1,794 | $0 | $0 | 0% |
| Total Personnel Costs: | | $237,262 | $268,244 | $280,530 | $282,797 | $288,042 | $111,436 | 2.7% |
| | | | | | | | | |
| Contractual Services | | | | | | | | |
| Training Training | 001.70.73.00.0.000.525.004 | $1,075 | $538 | $1,000 | $1,000 | $1,000 | $1,000 | 0% |
| Fire Contractual Services Siren Maintenance | 001.70.73.00.0.000.567.002 | $3,177 | $3,026 | $3,500 | $4,000 | $4,000 | $4,000 | 14.3% |
| Total Contractual Services: | | $4,252 | $3,564 | $4,500 | $5,000 | $5,000 | $5,000 | 11.1% |
| | | | | | | | | |
| Commodities & Supplies | | | | | | | | |
| Clothing Supplies Clothing Supplies | 001.70.73.00.0.000.603.001 | $1,307 | $2,589 | $3,600 | $3,600 | $3,600 | $3,600 | 0% |
| Other Equipment Other Equipment | 001.70.73.00.0.000.605.001 | $440 | $550 | $600 | $600 | $600 | $600 | 0% |
| Other Supplies Other Supplies | 001.70.73.00.0.000.608.001 | $7,587 | $0 | $0 | $0 | $0 | $0 | 0% |
| Other Supplies Employee Go Kit Supplies | 001.70.73.00.0.000.608.003 | $311 | $1,085 | $2,000 | $2,000 | $2,000 | $2,000 | 0% |
| Fire Commodities Educational Materials | 001.70.73.00.0.000.619.001 | $3,498 | $1,246 | $1,250 | $1,250 | $1,500 | $1,500 | 20% |
| Fire Commodities Radio Equipment | 001.70.73.00.0.000.619.003 | $4,440 | $2,416 | $2,500 | $2,500 | $2,500 | $2,500 | 0% |
| Fire Commodities EOC Supplies | 001.70.73.00.0.000.619.012 | $5,491 | $4,008 | $5,000 | $5,000 | $5,000 | $5,000 | 0% |
| General Open House Supplies | 001.70.73.00.0.000.622.001 | $0 | $0 | $1,250 | $1,546 | $1,700 | $1,700 | 36% |
| Total Commodities & Supplies: | | $23,074 | $11,893 | $16,200 | $16,496 | $16,900 | $16,900 | 4.3% |
| Total Emergency Preparedness: | | $264,587 | $283,700 | $301,230 | $304,293 | $309,942 | $133,336 | 2.9% |
| | | | | | | | | |
| Foreign Fire Insurance | | | | | | | | |
| Contractual Services | | | | | | | | |
| Travel & Meetings Travel & Meetings | 046.70.71.00.0.301.522.001 | $0 | $1,096 | $5,000 | $1,000 | $5,000 | $5,000 | 0% |
| Uniform Expense Uniform Expense | 046.70.71.00.0.301.524.001 | $0 | $0 | $5,000 | $0 | $5,000 | $5,000 | 0% |
| Training Training | 046.70.71.00.0.301.525.004 | $3,405 | $616 | $0 | $10,000 | $10,000 | $1,000 | N/A |
| Professional Services Other Prof. Serv. | 046.70.71.00.0.301.530.006 | $7,575 | $14,739 | $15,000 | $10,000 | $10,000 | $10,000 | -33.3% |
| Postage Postage Expense | 046.70.71.00.0.301.544.002 | $567 | $444 | $1,000 | $500 | $1,000 | $1,000 | 0% |
| Total Contractual Services: | | $11,547 | $16,894 | $26,000 | $21,500 | $31,000 | $22,000 | 19.2% |
| | | | | | | | | |

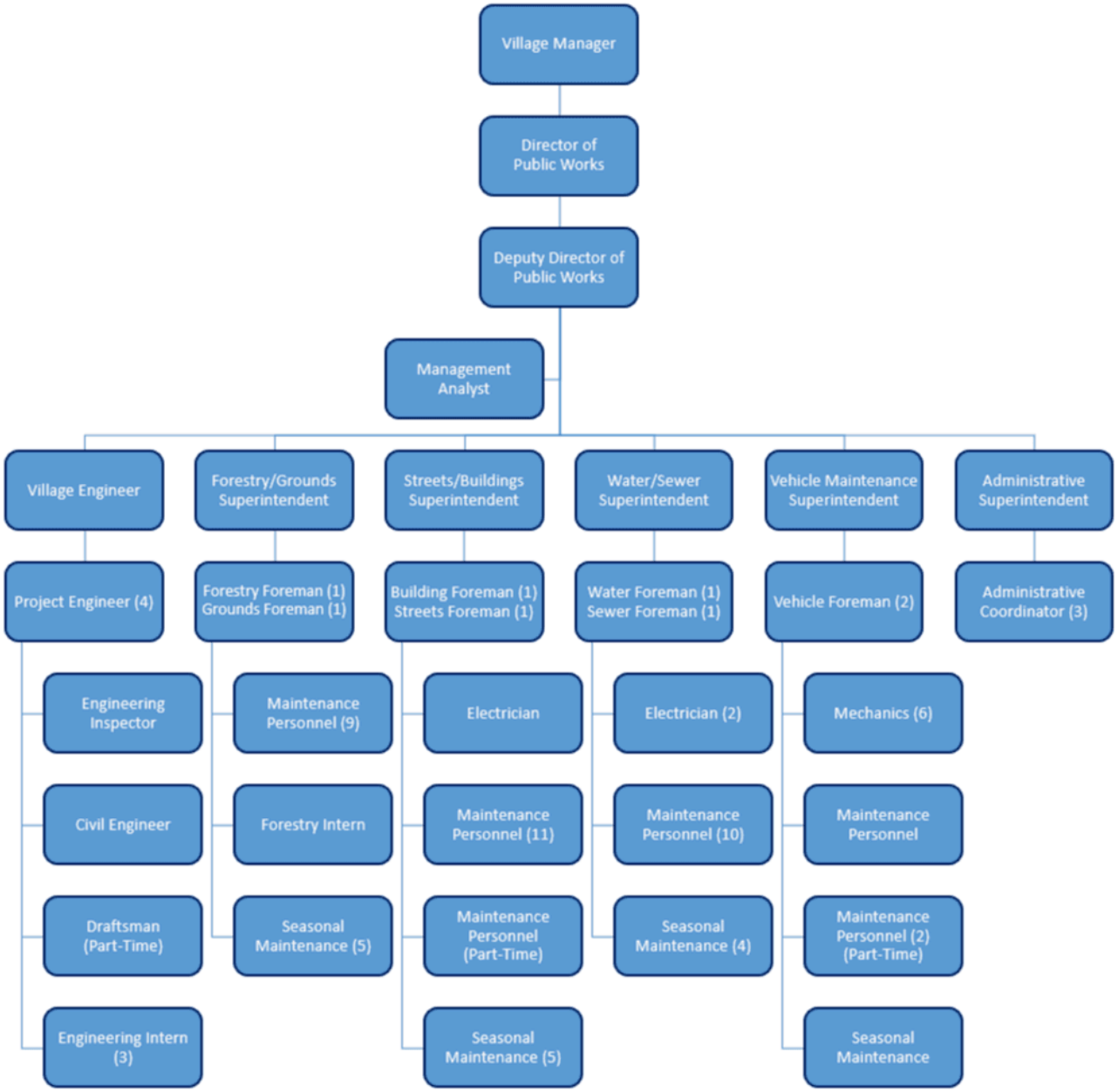
| Name | Account ID | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|---|
| Capital Outlay | | | | | | | | |
| Other Equipment Furniture & Equipment | 046.70.71.00.0.301.665.021 | $45,251 | $13,266 | $115,000 | $30,000 | $30,000 | $30,000 | -73.9% |
| Total Capital Outlay: | | $45,251 | $13,266 | $115,000 | $30,000 | $30,000 | $30,000 | -73.9% |
| | | | | | | | | |
| Commodities & Supplies | | | | | | | | |
| Other Equipment Other Equipment | 046.70.71.00.0.301.605.001 | $733 | $67,331 | $0 | $50,000 | $80,000 | $80,000 | N/A |
| Other Supplies Other Supplies | 046.70.71.00.0.301.608.001 | $2,901 | $46 | $0 | $0 | $10,000 | $0 | N/A |
| Total Commodities & Supplies: | | $3,634 | $67,376 | $0 | $50,000 | $90,000 | $80,000 | N/A |
| Total Foreign Fire Insurance: | | $60,433 | $97,536 | $141,000 | $101,500 | $151,000 | $132,000 | 7.1% |
| Total Fire: | | $18,818,775 | $21,215,764 | $21,091,824 | $22,078,449 | $23,999,237 | $24,438,987 | 13.8% |
| Total Expenditures: | | $18,818,775 | $21,215,764 | $21,091,824 | $22,078,449 | $23,999,237 | $24,438,987 | 13.8% |

# Public Works Department

**Statement of Activities**

The Public Works Administration division is responsible for overseeing the operations of the Public Works Department, including the Refuse Disposal Program. The staff coordinates a comprehensive municipal solid waste system that provides both environmental and economic benefits to the community. The refuse program is also responsible for the administration of the residential and commercial contracts as well as public education on environmental issues, waste minimization, resource recovery, and medical and household hazardous waste. It is the responsibility of the Streets/Buildings Division to manage, maintain, repair, operate, and improve the Village's public streets, street lights, signage, storm sewer system, and municipal buildings in a manner consistent with Village Board policy and regulatory agency requirements. It is the responsibility of the Forestry and Grounds Division to manage, maintain, repair and improve the Village's parkways, parkway trees, and public grounds in a manner consistent with Village Board policy and regulatory agency requirements. It is the responsibility of the Engineering Division to design and improve the Village's public streets, sidewalks, detention ponds and Levee 37 in a manner consistent with Village Board policy and regulatory agency requirements. The mission of the Water and Sewer Division is to manage, maintain, repair, operate and improve the Village's water distribution system and sanitary sewer system in a manner consistent with Village Board policy and regulatory agency requirements. The mission of the Vehicle Maintenance Division is to cost effectively manage, maintain, repair and improve the Village's fleet of vehicles and equipment, which will provide each department safe and efficient vehicles/equipment with reliable service lives.

# Organizational Chart




Operationally, Vehicle Maintenance is a division of Public Works; the employees are included in the Department Organization and Budgeted Positions and Amounts section of this Public Workers Department Summary. Also included in this Public Works Departmental Summary are the Vehicle Maintenance Division's 2024 Accomplishments, 2025 Goals, and Performance Measures. Because the Vehicle Maintenance Fund is an internal service fund and the expenses are allocated to the operating expenditures through a service charge, the expenses are included in the Non-Operating section of the budget document.

# Budgeted Positions

| | 2023 Positions | | 2024 Positions | | 2025 Positions | | Budgeted Positions | | |
|---|---|---|---|---|---|---|---|---|---|
| | Auth | FTE | Auth | FTE | Auth | FTE | 2023 | 2024 | 2025 |
| **Public Works** | | | | | | | | | |
| **Full-Time** | | | | | | | | | |
| Director of Public Works | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 195,860 | 204,674 | 215,916 |
| Deputy Director of Public Works | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 154,563 | 161,518 | 167,978 |
| Superintendent | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 529,002 | 551,257 | 572,087 |
| Foreman | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 | 900,777 | 934,612 | 984,234 |
| Maintenance Personnel | 31.00 | 31.00 | 31.00 | 31.00 | 31.00 | 31.00 | 2,602,911 | 3,089,826 | 3,382,366 |
| Electrician | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 277,738 | 320,182 | 345,767 |
| Mechanic | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 | 519,597 | 619,017 | 676,975 |
| Village Engineer | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 143,624 | 149,773 | 155,719 |
| Civil Engineer | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 100,276 | 104,100 | 91,520 |
| Engineering Inspector | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 78,751 | 92,475 | 114,401 |
| Project Engineer | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 488,183 | 508,305 | 532,471 |
| GIS Analyst | 1.00 | 1.00 | 1.00 | 1.00 | - | - | 90,776 | 78,540 | - |
| Administrative Superintendent | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 111,640 | 116,664 | 130,751 |
| Administrative Coordinator | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 172,767 | 179,762 | 193,005 |
| Management Analyst | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 69,582 | 72,331 | 74,864 |
| **Full-Time Total** | **67.00** | **67.00** | **67.00** | **67.00** | **66.00** | **66.00** | **6,436,047** | **7,183,036** | **7,638,054** |
| **Part-Time** | | | | | | | | | |
| P/T Draftsman | 1.00 | 0.45 | 1.00 | 0.45 | 1.00 | 0.45 | 28,119 | 29,211 | 30,179 |
| P/T Maintenance | 4.00 | 2.00 | 4.00 | 2.00 | 3.00 | 1.50 | 88,050 | 85,850 | 61,040 |
| **Part-Time Total** | **5.00** | **2.45** | **5.00** | **2.45** | **4.00** | **1.95** | **116,169** | **115,061** | **91,219** |
| **Seasonal** | | | | | | | | | |
| Intern-Budget Only Engineering | 3.00 | 0.50 | 3.00 | 0.50 | 3.00 | 0.50 | 23,400 | 23,400 | 23,400 |
| Intern-Budget Only Forestry | 6.00 | 0.75 | 6.00 | 0.75 | 6.00 | 0.75 | 39,600 | 39,053 | 47,303 |
| Intern-Budget Only Streets | 5.00 | 0.63 | 5.00 | 0.63 | 5.00 | 0.63 | 33,000 | 16,500 | 8,250 |
| Intern-Budget Only Water | 4.00 | 1.25 | 4.00 | 1.25 | 4.00 | 1.25 | 26,400 | 26,400 | 26,400 |
| Intern-Only Budget Vehicle Maint | 1.00 | 0.25 | 1.00 | 0.25 | 1.00 | 0.25 | 6,600 | 6,600 | 6,600 |
| Snow Plow - Budget Only | 12.00 | 0.73 | 12.00 | 0.73 | 12.00 | 0.73 | 20,400 | 25,000 | 32,000 |
| **Seasonal Total** | **31.00** | **4.10** | **31.00** | **4.10** | **31.00** | **4.10** | **149,400** | **136,953** | **143,953** |
| **Employee Benefits** | **-** | **-** | **-** | **-** | **-** | **-** | **2,961,946** | **2,865,631** | **2,934,927** |
| **Other Compensation** | **-** | **-** | **-** | **-** | **-** | **-** | **1,213,814** | **1,263,359** | **1,310,089** |
| **Public Works Total** | **103.00** | **73.55** | **103.00** | **73.55** | **101.00** | **72.05** | **10,877,376** | **11,564,040** | **12,118,242** |

# 2024 Key Accomplishments

**Goal 1: Effective Village Government**

- Conducted two one day household hazardous waste collection events.
- Received the Tree City USA award for the 35th year.

**Goal 2: Top-Quality Village Infrastructure**

- Began Rehabilitation/Remodeling of Fire Station 11 as part of enhancing services in South Mount Prospect and unincorporated Elk Grove Township.
- Successfully implemented replacement of ageing water mains.
- Completed Street Improvement Program by resurfacing approximately 9 miles of roadway.
- Implemented residential street lighting - Schoenebeck Road.
- Rehabilitated Kensington Business Center Detention Pond Two.
- Lined 20,000 linear feet of separate and combined sanitary sewer.
- Finished Rand-Central-Mount Prospect Rd. Intersection improvements; improving traffic flow, pedestrian access, and general safety.
- Constructed neighborhood drainage garden improvements.
- Conducted sidewalk inspection and maintenance program.
- Central Road pedestrian crossing improvements - Cathy Lane.
- Completed Northwest Water Commission Interconnect at Public Works and Village Hall facilities.
- Completed window replacement at Public Works and Village Hall.
- Replaced HVAC at Village Hall with upgraded units.
- Completed Maple Berkshire Relief Station rehabilitation.

# Performance Measures

| Strategic Goal | Task | Performance Measure | 2021 | 2022 | % Change from 2021 to 2022 | 2023 | % Change from 2022 to 2023 |
|---|---|---|---|---|---|---|---|
| **Goal 1**: Effective Village Government: Financially Sound, Exceptional Services | Administration | % of Request Resolved within Service Level Agreement | 88.0% | 89.0% | 1.1% | 87.0% | -2.2% |
| | | Average Training Hours per Employee | 34 | 36 | 5.9% | 36 | 0.0% |
| | Forestry/Grounds | % of Trees Inspected with Condition Rating >60 | 87.0% | 84.0% | -3.4% | 86.0% | 2.4% |
| | | # of Trees Planted for Every Tree Removed | 0.80 | 1.23 | 53.8% | 1.14 | -7.3% |
| | | % of Trees Trimmed That were Scheduled vs. Unscheduled | 88.0% | 81.0% | -8.0% | 68.0% | -16.0% |
| | Refuse | Solid Waste Diversion Rate (% of waste collected diverted from landfill) | 35.0% | 36.0% | 2.9% | 36.0% | 0.0% |
| | | Pounds of Landfilled Waste Per Capita | 745 | 747 | 0.3% | 769 | 2.9% |
| | | Pounds of Recycling Per Capita | 157 | 160 | 1.9% | 161 | 0.6% |
| | | Pounds of Organics/Yard Waste Per Capita | 107 | 104 | -2.8% | 85 | -18.3% |
| | | Pounds of Leaves Collected Per Capita | 53 | 70 | 32.1% | 71 | 1.4% |
| | Vehicle Maintenance | # of Vehicles Maintained | 224 | 231 | 3.1% | 235 | 1.7% |
| | | Preventative Maintenance as Percent of Total Work | 45.0% | 54.0% | 20.0% | 35.0% | -35.2% |
| | | Average Age of Vehicle Fleet | 12 | 12.3 | 2.5% | 10.3 | -16.3% |
| | Water/Sewer | % of Water Mains Replaced Annually | 0.77% | 0.90% | 16.9% | 1.52% | 68.9% |
| | | # of Water Main Leaks per Mile of Water Main | 0.48 | 0.40 | -16.7% | 0.45 | 12.5% |
| | | % of Unaccounted for Water Compared to Total Water Purchase | 9.0% | 4.0% | -55.6% | 8.4% | 110.0% |
| | | % of Wastewater System Lined | 39.0% | 66.0% | 69.2% | 49.0% | -25.8% |
| **Goal 3**: Top-Quality Village Infrastructure: Balanced and Proactive Community Investment | Engineering | Average # of Days to Complete Plan Review | 6.85 | 6.73 | -1.8% | 6.1 | -9.4% |
| | | Sidewalk Repairs per Mile of Sidewalk Inspected | 65.69 | 77.13 | 17.4% | 35.53 | -53.9% |
| | | % of Village Owned Streetlights with LED Fixtures | 43.0% | 79.0% | 83.7% | 88.0% | 11.4% |
| | Streets/Buildings | % of Traffic Sign System Replaced | 9.0% | 10.0% | 11.1% | 14.3% | 43.0% |
| | | % of Catch Basins/Inlets Cleaned | 6.0% | 8.0% | 33.3% | 11.5% | 43.8% |

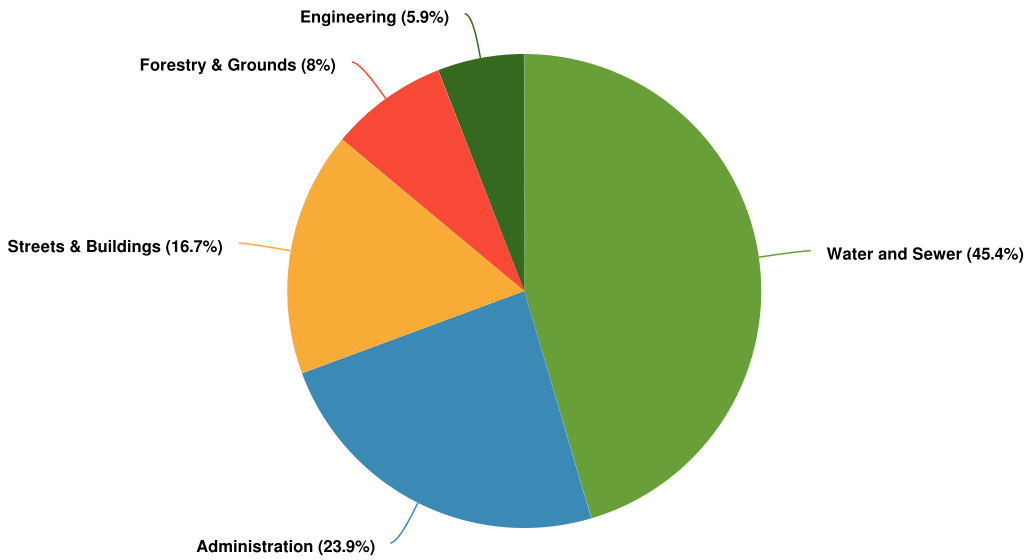
# 2025 Goals

**Goal 2: Top-Quality Village Infrastructure**

- Stormwater Master Plan Update/Neighborhood flooding strategy
- Neighborhood Lighting
- Melas-Meadows Pedestrian Bridge Project
- Fairview Garden Sewer Improvements allocation funds
- Bike Master Plan Phase 2

# Expenditures by Function

## Budgeted Expenditures by Function




| Name | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|
| Expenditures | | | | | | | |
| Public Works | | | | | | | |
| Administration | | | | | | | |
| Personnel Costs | $670,996 | $677,206 | $733,195 | $689,993 | $774,191 | $797,306 | 5.6% |
| Contractual Services | $5,653,907 | $6,325,320 | $6,802,943 | $6,655,125 | $7,008,856 | $7,144,773 | 3% |
| Capital Outlay | $1,405 | $1,460 | $5,646 | $5,646 | $5,815 | $5,989 | 3% |
| Commodities & Supplies | $17,348 | $37,639 | $41,809 | $41,809 | $43,061 | $44,356 | 3% |
| Other Expenditures | $0 | $0 | $0 | $0 | $0 | $0 | 0% |
| Total Administration: | $6,343,655 | $7,041,625 | $7,583,593 | $7,392,573 | $7,831,923 | $7,992,424 | 3.3% |
| | | | | | | | |
| Streets & Buildings | | | | | | | |
| Streets & Buildings | | | | | | | |
| Contractual Services | $0 | $0 | $0 | $0 | $59,714 | $61,505 | N/A |
| Commodities & Supplies | $0 | $0 | $0 | $3,130 | $6,446 | $6,639 | N/A |
| Total Streets & Buildings: | $0 | $0 | $0 | $3,130 | $66,160 | $68,144 | N/A |
| | | | | | | | |
| Personnel Costs | $2,319,686 | $2,574,214 | $2,912,416 | $2,818,881 | $3,112,277 | $3,168,214 | 6.9% |
| Total Personnel Costs: | $2,319,686 | $2,574,214 | $2,912,416 | $2,818,881 | $3,112,277 | $3,168,214 | 6.9% |
| | | | | | | | |
| Contractual Services | $1,192,693 | $1,208,182 | $1,405,831 | $1,372,289 | $1,402,438 | $1,385,116 | -0.2% |
| Total Contractual Services: | $1,192,693 | $1,208,182 | $1,405,831 | $1,372,289 | $1,402,438 | $1,385,116 | -0.2% |

| Name | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|
| | | | | | | | |
| Capital Outlay | $29,704 | $25,000 | $62,854 | $62,854 | $63,809 | $65,148 | 1.5% |
| Total Capital Outlay: | $29,704 | $25,000 | $62,854 | $62,854 | $63,809 | $65,148 | 1.5% |
| | | | | | | | |
| Commodities & Supplies | $573,744 | $531,598 | $783,790 | $718,593 | $807,099 | $831,309 | 3% |
| Total Commodities & Supplies: | $573,744 | $531,598 | $783,790 | $718,593 | $807,099 | $831,309 | 3% |
| | | | | | | | |
| Other Expenditures | $0 | $0 | $4,826 | $4,826 | $4,971 | $5,120 | 3% |
| Total Other Expenditures: | $0 | $0 | $4,826 | $4,826 | $4,971 | $5,120 | 3% |
| Total Streets & Buildings: | $4,115,827 | $4,338,995 | $5,169,717 | $4,980,573 | $5,456,754 | $5,523,051 | 5.6% |
| | | | | | | | |
| Forestry & Grounds | | | | | | | |
| Personnel Costs | $1,256,043 | $1,346,266 | $1,513,837 | $1,452,523 | $1,604,969 | $1,126,424 | 6% |
| Contractual Services | $719,339 | $776,978 | $870,022 | $867,152 | $914,165 | $941,193 | 5.1% |
| Capital Outlay | $31,310 | $35,978 | $39,630 | $39,630 | $40,819 | $42,044 | 3% |
| Commodities & Supplies | $69,231 | $69,676 | $65,723 | $65,723 | $67,694 | $69,725 | 3% |
| Total Forestry & Grounds: | $2,075,922 | $2,228,897 | $2,489,212 | $2,425,028 | $2,627,647 | $2,179,386 | 5.6% |
| | | | | | | | |
| Water and Sewer | | | | | | | |
| Personnel Costs | $2,532,431 | $3,054,865 | $3,493,001 | $3,279,938 | $3,629,483 | $3,739,942 | 3.9% |
| Contractual Services | $9,238,667 | $9,868,055 | $10,541,715 | $10,490,984 | $10,782,843 | $11,090,525 | 2.3% |
| Capital Outlay | $96,148 | $102,678 | $135,924 | $125,558 | $127,291 | $130,840 | -6.4% |
| Commodities & Supplies | $319,904 | $234,463 | $320,697 | $319,697 | $329,170 | $338,927 | 2.6% |
| Other Expenditures | $930,708 | $1,102,589 | $0 | $0 | $0 | $0 | 0% |
| Total Water and Sewer: | $13,117,859 | $14,362,649 | $14,491,337 | $14,216,177 | $14,868,787 | $15,300,234 | 2.6% |
| | | | | | | | |
| Engineering | | | | | | | |
| Personnel Costs | $1,157,187 | $1,099,065 | $1,215,261 | $1,131,245 | $1,287,520 | $1,326,019 | 5.9% |
| Contractual Services | $379,039 | $470,898 | $548,864 | $581,952 | $606,720 | $617,335 | 10.5% |
| Capital Outlay | $1,063 | $2,600 | $2,738 | $2,738 | $2,759 | $2,780 | 0.8% |
| Commodities & Supplies | $34,024 | $35,384 | $40,288 | $37,800 | $38,894 | $40,021 | -3.5% |
| Total Engineering: | $1,571,313 | $1,607,947 | $1,807,151 | $1,753,735 | $1,935,893 | $1,986,155 | 7.1% |
| Total Public Works: | $27,224,576 | $29,580,112 | $31,541,010 | $30,768,086 | $32,721,004 | $32,981,250 | 3.7% |
| Total Expenditures: | $27,224,576 | $29,580,112 | $31,541,010 | $30,768,086 | $32,721,004 | $32,981,250 | 3.7% |

# Public Works Line Item Detail

## Expenditures by Function

| Name | Account ID | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|---|
| Expenditures | | | | | | | | |
| Public Works | | | | | | | | |
| Administration | | | | | | | | |
| Administration | | | | | | | | |
| Personnel Costs | | | | | | | | |
| Full-Time Earnings Full-Time Earnings | 001.80.01.00.0.000.500.001 | $293,718 | $309,875 | $322,157 | $309,689 | $341,772 | $352,023 | 6.1% |
| Overtime Earnings Overtime | 001.80.01.00.0.000.503.001 | $492 | $586 | $0 | $819 | $728 | $749 | N/A |
| Longevity Pay Longevity Pay | 001.80.01.00.0.000.506.001 | $1,910 | $2,360 | $2,210 | $2,210 | $2,010 | $2,010 | -9% |
| Group Insurance Medical Insurance | 001.80.01.00.0.000.510.001 | $55,945 | $56,745 | $59,533 | $54,324 | $50,234 | $51,740 | -15.6% |
| Group Insurance Workers' Comp Ins | 001.80.01.00.0.000.510.003 | $53,500 | $59,400 | $56,165 | $48,675 | $75,720 | $77,991 | 34.8% |
| Group Insurance Dental Insurance | 001.80.01.00.0.000.510.004 | $1,016 | $1,187 | $1,104 | $875 | $863 | $887 | -21.8% |
| Social Security Contributions Social Security | 001.80.01.00.0.000.511.001 | $16,514 | $17,825 | $19,868 | $19,397 | $20,870 | $21,494 | 5% |
| Social Security Contributions Medicare | 001.80.01.00.0.000.511.002 | $4,346 | $4,649 | $4,978 | $4,536 | $5,225 | $5,381 | 5% |
| Retirement Contributions IMRF Pension Expense | 001.80.01.00.0.000.512.001 | $26,375 | $21,619 | $21,809 | $20,349 | $23,479 | $24,181 | 7.7% |
| Other Employee Benefits Sick Leave Incentive | 001.80.01.00.0.000.513.001 | $0 | $2,414 | $2,496 | $600 | $601 | $619 | -75.9% |
| Other Employee Benefits Vac/Pers Leave Incent. | 001.80.01.00.0.000.513.002 | $15,045 | $16,306 | $17,087 | $15,500 | $16,095 | $16,575 | -5.8% |
| Total Personnel Costs: | | $468,861 | $492,966 | $507,407 | $476,974 | $537,597 | $553,650 | 5.9% |
| | | | | | | | | |
| Contractual Services | | | | | | | | |
| CDL Reimbursement CDL Reimbursement | 001.80.01.00.0.000.517.001 | $395 | $300 | $780 | $780 | $803 | $827 | 2.9% |

| Name | Account ID | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|---|
| Other Employee Expenses Other Employee Exp. | 001.80.01.00.0.000.521.001 | $3,803 | $3,773 | $3,427 | $3,427 | $3,529 | $3,634 | 3% |
| Travel & Meetings Travel & Meetings | 001.80.01.00.0.000.522.001 | $7,695 | $9,772 | $6,035 | $6,035 | $6,035 | $6,035 | 0% |
| Uniform Expense Uniform Expense | 001.80.01.00.0.000.524.001 | $14,150 | $13,270 | $12,786 | $12,786 | $13,169 | $13,564 | 3% |
| Training Training | 001.80.01.00.0.000.525.004 | $13,414 | $13,834 | $11,170 | $11,170 | $11,170 | $11,170 | 0% |
| Equipment Maintenance & Repair Equipment Maint. | 001.80.01.00.0.000.532.002 | $235 | $534 | $585 | $585 | $596 | $613 | 1.9% |
| Postage Postage Expense | 001.80.01.00.0.000.544.002 | $2,935 | $3,923 | $10,857 | $10,857 | $10,857 | $10,857 | 0% |
| Copier Lease Payment Copier Lease Payment | 001.80.01.00.0.000.551.001 | $10,553 | $10,641 | $11,334 | $11,334 | $11,560 | $11,906 | 2% |
| Capital Replacement Payments Vehicle Lease Payment | 001.80.01.00.0.000.553.001 | $300,290 | $606,180 | $320,310 | $320,310 | $673,530 | $673,530 | 110.3% |
| Capital Replacement Payments Building Improvements | 001.80.01.00.0.000.553.003 | $0 | $0 | $0 | $0 | $450,000 | $450,000 | N/A |
| Vehicle Maintenance Payment Vehicle Maint Payment | 001.80.01.00.0.000.554.001 | $632,479 | $802,208 | $809,516 | $809,516 | $848,687 | $869,759 | 4.8% |
| Computer Software Cloud-Based Service | 001.80.01.00.0.000.561.004 | $48,138 | $12,250 | $53,181 | $53,181 | $54,776 | $56,419 | 3% |
| Records Management Printing Expense | 001.80.01.00.0.000.562.002 | $1,383 | $2,086 | $2,186 | $2,186 | $2,251 | $2,319 | 3% |
| Public Works - General Contractual Uniform Rent/Cleaning | 001.80.01.00.0.000.574.005 | $13,272 | $15,023 | $15,766 | $15,766 | $16,238 | $16,726 | 3% |
| Telephone - Cellular Telephone - Cellular | 001.80.01.00.0.000.590.001 | $3,459 | $4,781 | $4,638 | $4,638 | $4,777 | $4,920 | 3% |
| Insurance Expense General Liability | 001.80.01.00.0.000.593.001 | $228,243 | $260,119 | $256,818 | $256,818 | $183,262 | $188,760 | -28.6% |
| Professional Services Other Prof. Serv. | 024.80.01.00.1.702.530.006 | $0 | $16,803 | $346,237 | $346,237 | $0 | $0 | -100% |
| **Total Contractual Services:** | | **$1,280,444** | **$1,775,494** | **$1,865,626** | **$1,865,626** | **$2,291,240** | **$2,321,039** | **22.8%** |
| | | | | | | | | |
| **Capital Outlay** | | | | | | | | |
| Office Equipment Office Eqpt - PW | 001.80.01.00.0.000.656.005 | $1,405 | $1,460 | $5,646 | $5,646 | $5,815 | $5,989 | 3% |
| **Total Capital Outlay:** | | **$1,405** | **$1,460** | **$5,646** | **$5,646** | **$5,815** | **$5,989** | **3%** |
| | | | | | | | | |
| **Commodities & Supplies** | | | | | | | | |
| Clothing Supplies Clothing Supplies | 001.80.01.00.0.000.603.001 | $175 | $170 | $542 | $542 | $558 | $575 | 3% |

| Name | Account ID | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|---|
| Office Supplies Office Supplies | 001.80.01.00.0.000.606.001 | $9,759 | $10,960 | $10,308 | $10,308 | $10,617 | $10,935 | 3% |
| Other Supplies Other Supplies | 001.80.01.00.0.000.608.001 | $1,533 | $744 | $776 | $776 | $799 | $823 | 3% |
| Training Supplies Training Supplies | 001.80.01.00.0.000.614.001 | $1,459 | $1,632 | $1,681 | $1,681 | $1,731 | $1,786 | 3% |
| General Open House Supplies | 001.80.01.00.0.000.622.001 | $3,258 | $5,281 | $23,198 | $23,198 | $23,893 | $24,610 | 3% |
| Total Commodities & Supplies: | | $16,184 | $18,787 | $36,505 | $36,505 | $37,598 | $38,729 | 3% |
| Total Administration: | | $1,766,893 | $2,288,708 | $2,415,184 | $2,384,751 | $2,872,250 | $2,919,407 | 18.9% |
| | | | | | | | | |
| Refuse | | | | | | | | |
| Personnel Costs | | | | | | | | |
| Full-Time Earnings Full-Time Earnings | 040.80.85.00.0.000.500.001 | $142,677 | $119,899 | $156,045 | $150,644 | $168,814 | $173,878 | 8.2% |
| Overtime Earnings Overtime | 040.80.85.00.0.000.503.001 | $246 | $293 | $2,242 | $286 | $2,332 | $2,401 | 4% |
| Longevity Pay Longevity Pay | 040.80.85.00.0.000.506.001 | $970 | $1,195 | $1,120 | $1,120 | $1,020 | $1,020 | -8.9% |
| Group Insurance Medical Insurance | 040.80.85.00.0.000.510.001 | $27,359 | $27,752 | $29,117 | $26,455 | $24,483 | $25,217 | -15.9% |
| Group Insurance Workers' Comp Ins | 040.80.85.00.0.000.510.003 | $2,500 | $6,900 | $7,403 | $7,403 | $9,000 | $9,270 | 21.6% |
| Group Insurance Dental Insurance | 040.80.85.00.0.000.510.004 | $610 | $699 | $650 | $542 | $533 | $548 | -18% |
| Social Security Contributions Social Security | 040.80.85.00.0.000.511.001 | $8,166 | $8,845 | $9,960 | $9,240 | $10,691 | $11,011 | 7.3% |
| Social Security Contributions Medicare | 040.80.85.00.0.000.511.002 | $2,032 | $2,188 | $2,401 | $2,159 | $2,572 | $2,649 | 7.1% |
| Retirement Contributions IMRF Pension Expense | 040.80.85.00.0.000.512.001 | $12,644 | $10,297 | $10,505 | $9,808 | $11,550 | $11,896 | 9.9% |
| Other Employee Benefits Sick Leave Incentive | 040.80.85.00.0.000.513.001 | $0 | $926 | $936 | $120 | $150 | $154 | -84% |
| Other Employee Benefits Vac/Pers Leave Incent. | 040.80.85.00.0.000.513.002 | $4,931 | $5,246 | $5,409 | $5,242 | $5,449 | $5,612 | 0.7% |
| Total Personnel Costs: | | $202,135 | $184,240 | $225,788 | $213,019 | $236,594 | $243,656 | 4.8% |
| | | | | | | | | |
| Contractual Services | | | | | | | | |
| Dues & Memberships Dues & Memberships | 040.80.85.00.0.000.518.001 | $372 | $0 | $231 | $231 | $231 | $231 | 0% |
| Travel & Meetings Travel & Meetings | 040.80.85.00.0.000.522.001 | $273 | $1,443 | $1,405 | $1,405 | $1,405 | $1,405 | 0% |

| Name | Account ID | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|---|
| Professional Services Other Prof. Serv. | 040.80.85.00.0.000.530.006 | $4,617 | $4,772 | $7,200 | $7,200 | $7,416 | $7,638 | 3% |
| Postage Postage Expense | 040.80.85.00.0.000.544.002 | $15,936 | $16,386 | $8,695 | $8,695 | $8,956 | $0 | 3% |
| Refuse Contractual Services S/F Refuse Collection | 040.80.85.00.0.000.568.001 | $1,381,531 | $1,432,890 | $1,452,336 | $1,452,336 | $1,489,140 | $1,523,052 | 2.5% |
| Refuse Contractual Services M/F Refuse Collection | 040.80.85.00.0.000.568.002 | $705,565 | $710,411 | $739,964 | $739,964 | $756,500 | $773,408 | 2.2% |
| Refuse Contractual Services Tipping Fees - SWANCC | 040.80.85.00.0.000.568.005 | $1,047,193 | $1,133,360 | $1,119,152 | $1,119,152 | $1,126,752 | $1,158,040 | 0.7% |
| Refuse Contractual Services Fixed Costs - SWANCC | 040.80.85.00.0.000.568.006 | $0 | $0 | $311,258 | $163,440 | $0 | $0 | -100% |
| Refuse Contractual Services S/F Recycling | 040.80.85.00.0.000.568.008 | $725,249 | $747,999 | $763,308 | $763,308 | $782,544 | $800,628 | 2.5% |
| Refuse Contractual Services M/F Recycling | 040.80.85.00.0.000.568.009 | $135,998 | $139,845 | $147,236 | $147,236 | $150,440 | $153,716 | 2.2% |
| Refuse Contractual Services Tipping Fees | 040.80.85.00.0.000.568.012 | $12,109 | $7,290 | $12,971 | $12,971 | $13,360 | $13,761 | 3% |
| Refuse Contractual Services Single Fam Yard Waste Collection | 040.80.85.00.0.000.568.013 | $210,451 | $215,345 | $221,130 | $221,130 | $226,872 | $233,448 | 2.6% |
| Refuse Contractual Services Single Family Cart Rental | 040.80.85.00.0.000.568.014 | $21,208 | $22,171 | $24,540 | $24,540 | $25,080 | $25,620 | 2.2% |
| Refuse Contractual Services Hazardous Waste Collection | 040.80.85.00.0.000.568.015 | $96,577 | $101,750 | $109,262 | $109,262 | $112,540 | $115,916 | 3% |
| Insurance Expense General Liability | 040.80.85.00.0.000.593.001 | $16,384 | $16,164 | $18,629 | $18,629 | $16,380 | $16,871 | -12.1% |
| Total Contractual Services: | | $4,373,463 | $4,549,826 | $4,937,317 | $4,789,499 | $4,717,616 | $4,823,734 | -4.4% |
| | | | | | | | | |
| Commodities & Supplies | | | | | | | | |
| Clothing Supplies Clothing Supplies | 040.80.85.00.0.000.603.001 | $150 | $140 | $304 | $304 | $313 | $322 | 3% |
| Public Works - Forestry Recycling Supplies | 040.80.85.00.0.000.623.006 | $1,014 | $18,711 | $5,000 | $5,000 | $5,150 | $5,305 | 3% |
| Total Commodities & Supplies: | | $1,164 | $18,851 | $5,304 | $5,304 | $5,463 | $5,627 | 3% |
| Total Refuse: | | $4,576,762 | $4,752,917 | $5,168,409 | $5,007,822 | $4,959,673 | $5,073,017 | -4% |
| Total Administration: | | $6,343,655 | $7,041,625 | $7,583,593 | $7,392,573 | $7,831,923 | $7,992,424 | 3.3% |
| | | | | | | | | |
| Streets & Buildings | | | | | | | | |
| Administration | | | | | | | | |
| Personnel Costs | | | | | | | | |

| Name | Account ID | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|---|
| Full-Time Earnings Full-Time Earnings | 001.80.81.00.0.000.500.001 | $120,751 | $126,784 | $132,406 | $132,192 | $137,663 | $141,791 | 4% |
| Overtime Earnings Overtime | 001.80.81.00.0.000.503.001 | $0 | $0 | $9,508 | $0 | $9,888 | $10,182 | 4% |
| Specialty Pay Specialty Pay | 001.80.81.00.0.000.504.001 | $540 | $540 | $541 | $502 | $541 | $556 | 0% |
| Longevity Pay Longevity Pay | 001.80.81.00.0.000.506.001 | $540 | $540 | $540 | $540 | $540 | $555 | 0% |
| Group Insurance Medical Insurance | 001.80.81.00.0.000.510.001 | $22,057 | $22,340 | $23,438 | $22,521 | $17,347 | $17,866 | -26% |
| Group Insurance Dental Insurance | 001.80.81.00.0.000.510.004 | $732 | $755 | $702 | $634 | $468 | $480 | -33.3% |
| Social Security Contributions Social Security | 001.80.81.00.0.000.511.001 | $7,183 | $7,706 | $9,375 | $8,758 | $10,242 | $10,548 | 9.2% |
| Social Security Contributions Medicare | 001.80.81.00.0.000.511.002 | $1,680 | $1,802 | $2,193 | $2,047 | $2,397 | $2,466 | 9.3% |
| Retirement Contributions IMRF Pension Expense | 001.80.81.00.0.000.512.001 | $10,364 | $8,528 | $9,410 | $9,262 | $10,753 | $11,074 | 14.3% |
| Other Employee Benefits Vac/Pers Leave Incent. | 001.80.81.00.0.000.513.002 | $282 | $2,684 | $5,696 | $16,400 | $17,058 | $17,568 | 199.5% |
| **Total Personnel Costs:** | | **$164,128** | **$171,679** | **$193,809** | **$192,856** | **$206,897** | **$213,086** | **6.8%** |
| | | | | | | | | |
| **Contractual Services** | | | | | | | | |
| Telephone - Cellular Telephone - Cellular | 001.80.81.00.0.000.590.001 | $5,689 | $4,787 | $4,638 | $4,638 | $4,777 | $4,920 | 3% |
| **Total Contractual Services:** | | **$5,689** | **$4,787** | **$4,638** | **$4,638** | **$4,777** | **$4,920** | **3%** |
| | | | | | | | | |
| **Commodities & Supplies** | | | | | | | | |
| Clothing Supplies Clothing Supplies | 001.80.81.00.0.000.603.001 | $0 | $155 | $3,807 | $3,807 | $3,921 | $4,038 | 3% |
| **Total Commodities & Supplies:** | | **$0** | **$155** | **$3,807** | **$3,807** | **$3,921** | **$4,038** | **3%** |
| **Total Administration:** | | **$169,817** | **$176,621** | **$202,254** | **$201,301** | **$215,595** | **$222,044** | **6.6%** |
| | | | | | | | | |
| **State Highway Maintenance** | | | | | | | | |
| **Personnel Costs** | | | | | | | | |
| Full-Time Earnings Full-Time Earnings | 001.80.81.81.0.351.500.001 | $31,573 | $34,505 | $37,166 | $36,828 | $40,031 | $41,231 | 7.7% |
| Overtime Earnings Overtime | 001.80.81.81.0.351.503.001 | $8,630 | $6,707 | $11,725 | $5,662 | $12,195 | $12,558 | 4% |
| Longevity Pay Longevity Pay | 001.80.81.81.0.351.506.001 | $135 | $90 | $90 | $90 | $60 | $60 | -33.3% |
| Group Insurance Medical Insurance | 001.80.81.81.0.351.510.001 | $8,367 | $7,067 | $6,768 | $7,330 | $6,611 | $6,808 | -2.3% |

| Name | Account ID | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|---|
| Group Insurance Dental Insurance | 001.80.81.81.0.351.510.004 | $53 | $148 | $181 | $208 | $200 | $206 | 10.5% |
| Social Security Contributions Social Security | 001.80.81.81.0.351.511.001 | $2,482 | $2,515 | $3,056 | $2,587 | $3,282 | $3,378 | 7.4% |
| Social Security Contributions Medicare | 001.80.81.81.0.351.511.002 | $580 | $588 | $719 | $604 | $770 | $793 | 7.1% |
| Retirement Contributions IMRF Pension Expense | 001.80.81.81.0.351.512.001 | $3,305 | $2,650 | $3,135 | $2,721 | $3,453 | $3,555 | 10.1% |
| Other Employee Benefits Vac/Pers Leave Incent. | 001.80.81.81.0.351.513.002 | $38 | $122 | $260 | $504 | $601 | $619 | 131.2% |
| **Total Personnel Costs:** | | **$55,162** | **$54,391** | **$63,100** | **$56,534** | **$67,203** | **$69,208** | **6.5%** |
| | | | | | | | | |
| **Contractual Services** | | | | | | | | |
| Equipment Rental Other Eqpt Rental | 001.80.81.81.0.351.547.001 | $55 | $131 | $1,455 | $1,455 | $1,499 | $1,544 | 3% |
| Water Contractual Services Refuse Disposal | 001.80.81.81.0.351.569.008 | $1,768 | $1,839 | $1,894 | $1,894 | $1,951 | $2,010 | 3% |
| Sewer Contractual Services Catch Basin Cleaning | 001.80.81.81.0.351.571.005 | $7,275 | $7,587 | $7,815 | $7,815 | $8,049 | $8,290 | 3% |
| Public Works - General Contractual Contract Hauling | 001.80.81.81.0.351.574.008 | $3,327 | $4,457 | $3,573 | $3,573 | $3,680 | $3,790 | 3% |
| Public Works - Streets Contractual Crack Filling | 001.80.81.81.0.351.575.002 | $7,002 | $7,310 | $7,529 | $7,529 | $7,755 | $7,988 | 3% |
| **Total Contractual Services:** | | **$19,427** | **$21,324** | **$22,266** | **$22,266** | **$22,934** | **$23,622** | **3%** |
| | | | | | | | | |
| **Commodities & Supplies** | | | | | | | | |
| General Small Tools | 001.80.81.81.0.351.622.002 | $485 | $503 | $725 | $725 | $747 | $769 | 3% |
| General Snow Plow Blades | 001.80.81.81.0.351.622.007 | $1,546 | $1,604 | $1,672 | $1,672 | $1,722 | $1,774 | 3% |
| Public Works - Streets Basin Supplies | 001.80.81.81.0.351.624.007 | $317 | $805 | $979 | $979 | $1,008 | $1,038 | 3% |
| Public Works - Streets Patching Materials | 001.80.81.81.0.351.624.008 | $4,889 | $6,463 | $6,722 | $6,722 | $6,924 | $7,132 | 3% |
| Public Works - Streets Salt/Calcium Chloride | 001.80.81.81.0.351.624.009 | $0 | $21,856 | $22,512 | $22,512 | $23,187 | $23,883 | 3% |
| Public Works - Streets Salt Spreader Parts | 001.80.81.81.0.351.624.010 | $0 | $478 | $1,541 | $1,541 | $1,587 | $1,635 | 3% |
| Public Works - Streets St Sweeper Supplies | 001.80.81.81.0.351.624.011 | $1,730 | $1,799 | $1,853 | $1,853 | $1,909 | $1,966 | 3% |
| **Total Commodities & Supplies:** | | **$8,968** | **$33,507** | **$36,004** | **$36,004** | **$37,084** | **$38,197** | **3%** |

| Name | Account ID | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|---|
| Total State Highway Maintenance: | | $83,558 | $109,223 | $121,370 | $114,804 | $127,221 | $131,027 | 4.8% |
| | | | | | | | | |
| 4th of July and Civics Events | | | | | | | | |
| Personnel Costs | | | | | | | | |
| Full-Time Earnings Full-Time Earnings | 001.80.81.00.8.400.500.001 | $32,016 | $34,840 | $37,212 | $36,812 | $39,517 | $40,702 | 6.2% |
| Overtime Earnings Overtime | 001.80.81.00.8.400.503.001 | $7,254 | $6,152 | $10,899 | $5,331 | $11,333 | $11,672 | 4% |
| Specialty Pay Specialty Pay | 001.80.81.00.8.400.504.001 | $30 | $30 | $31 | $27 | $31 | $32 | 0% |
| Longevity Pay Longevity Pay | 001.80.81.00.8.400.506.001 | $155 | $155 | $155 | $0 | $140 | $143 | -9.7% |
| Group Insurance Medical Insurance | 001.80.81.00.8.400.510.001 | $7,964 | $6,830 | $6,991 | $7,410 | $6,518 | $6,713 | -6.8% |
| Group Insurance Dental Insurance | 001.80.81.00.8.400.510.004 | $108 | $180 | $204 | $209 | $195 | $200 | -4.4% |
| Social Security Contributions Social Security | 001.80.81.00.8.400.511.001 | $2,392 | $2,526 | $3,098 | $2,662 | $3,313 | $3,412 | 6.9% |
| Social Security Contributions Medicare | 001.80.81.00.8.400.511.002 | $571 | $591 | $728 | $622 | $780 | $803 | 7.1% |
| Retirement Contributions IMRF Pension Expense | 001.80.81.00.8.400.512.001 | $3,215 | $2,604 | $3,085 | $2,712 | $3,389 | $3,490 | 9.9% |
| Other Employee Benefits Sick Leave Incentive | 001.80.81.00.8.400.513.001 | $288 | $189 | $312 | $235 | $251 | $258 | -19.6% |
| Other Employee Benefits Vac/Pers Leave Incent. | 001.80.81.00.8.400.513.002 | $522 | $547 | $1,161 | $2,014 | $2,101 | $2,164 | 81% |
| Total Personnel Costs: | | $54,516 | $54,645 | $63,876 | $58,034 | $67,568 | $69,589 | 5.8% |
| | | | | | | | | |
| Commodities & Supplies | | | | | | | | |
| Clothing Supplies Clothing Supplies | 001.80.81.00.8.400.603.001 | $0 | $9 | $211 | $211 | $217 | $223 | 2.8% |
| Total Commodities & Supplies: | | $0 | $9 | $211 | $211 | $217 | $223 | 2.8% |
| Total 4th of July and Civics Events: | | $54,516 | $54,653 | $64,087 | $58,245 | $67,785 | $69,812 | 5.8% |
| | | | | | | | | |
| Traffic Sign Maintenance | | | | | | | | |
| Personnel Costs | | | | | | | | |
| Full-Time Earnings Full-Time Earnings | 001.80.81.81.0.352.500.001 | $55,453 | $65,172 | $74,228 | $72,387 | $81,994 | $84,453 | 10.5% |
| Overtime Earnings Overtime | 001.80.81.81.0.352.503.001 | $13,963 | $11,102 | $22,046 | $12,036 | $22,928 | $23,615 | 4% |

| Name | Account ID | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|---|
| Group Insurance Medical Insurance | 001.80.81.81.0.352.510.001 | $13,663 | $6,844 | $6,840 | $7,408 | $6,679 | $6,877 | -2.4% |
| Group Insurance Dental Insurance | 001.80.81.81.0.352.510.004 | $0 | $139 | $193 | $208 | $198 | $204 | 2.6% |
| Social Security Contributions Social Security | 001.80.81.81.0.352.511.001 | $4,306 | $4,676 | $5,970 | $5,201 | $6,559 | $6,755 | 9.9% |
| Social Security Contributions Medicare | 001.80.81.81.0.352.511.002 | $1,007 | $1,094 | $1,397 | $1,216 | $1,535 | $1,580 | 9.9% |
| Retirement Contributions IMRF Pension Expense | 001.80.81.81.0.352.512.001 | $5,615 | $4,850 | $6,124 | $5,388 | $6,897 | $7,103 | 12.6% |
| Other Employee Benefits Vac/Pers Leave Incent. | 001.80.81.81.0.352.513.002 | $0 | $0 | $0 | $800 | $853 | $878 | N/A |
| **Total Personnel Costs:** | | **$94,008** | **$93,877** | **$116,798** | **$104,644** | **$127,643** | **$131,465** | **9.3%** |
| | | | | | | | | |
| **Commodities & Supplies** | | | | | | | | |
| General Small Tools | 001.80.81.81.0.352.622.002 | $578 | $189 | $626 | $626 | $645 | $664 | 3% |
| General Emergency Barricades | 001.80.81.81.0.352.622.006 | $1,605 | $0 | $2,257 | $2,257 | $2,325 | $2,395 | 3% |
| General Sign Making Materials | 001.80.81.81.0.352.622.008 | $30,428 | $31,823 | $32,779 | $32,779 | $33,762 | $34,775 | 3% |
| Public Works - Streets Folding Stop Signs | 001.80.81.81.0.352.624.004 | $630 | $655 | $675 | $675 | $695 | $716 | 3% |
| Public Works - Streets Traffic Marking Paint | 001.80.81.81.0.352.624.012 | $677 | $704 | $725 | $725 | $747 | $769 | 3% |
| **Total Commodities & Supplies:** | | **$33,917** | **$33,371** | **$37,062** | **$37,062** | **$38,174** | **$39,319** | **3%** |
| **Total Traffic Sign Maintenance:** | | **$127,925** | **$127,248** | **$153,860** | **$141,706** | **$165,817** | **$170,784** | **7.8%** |
| | | | | | | | | |
| **Snow Removal Program** | | | | | | | | |
| **Personnel Costs** | | | | | | | | |
| Full-Time Earnings Full-Time Earnings | 001.80.81.81.0.354.500.001 | $302,865 | $356,571 | $382,533 | $385,072 | $414,576 | $427,011 | 8.4% |
| Part-Time Earnings Part-Time Earnings | 001.80.81.81.0.354.501.001 | $0 | $0 | $0 | $776 | $0 | $0 | 0% |
| Seasonal Earnings Seasonal Earnings | 001.80.81.81.0.354.502.001 | $49,621 | $49,560 | $25,000 | $65,717 | $32,000 | $32,960 | 28% |
| Overtime Earnings Overtime | 001.80.81.81.0.354.503.001 | $58,539 | $50,304 | $86,240 | $53,124 | $89,690 | $92,378 | 4% |
| Specialty Pay Specialty Pay | 001.80.81.81.0.354.504.001 | $983 | $1,306 | $1,297 | $1,251 | $1,358 | $1,397 | 4.7% |
| Longevity Pay Longevity Pay | 001.80.81.81.0.354.506.001 | $1,545 | $1,545 | $1,625 | $1,625 | $1,575 | $1,575 | -3.1% |

| Name | Account ID | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|---|
| Group Insurance Medical Insurance | 001.80.81.81.0.354.510.001 | $79,075 | $73,982 | $74,067 | $79,918 | $71,451 | $73,593 | -3.5% |
| Group Insurance Dental Insurance | 001.80.81.81.0.354.510.004 | $443 | $1,703 | $2,135 | $2,315 | $2,173 | $2,236 | 1.8% |
| Social Security Contributions Social Security | 001.80.81.81.0.354.511.001 | $25,652 | $28,033 | $31,101 | $30,985 | $33,903 | $34,920 | 9% |
| Social Security Contributions Medicare | 001.80.81.81.0.354.511.002 | $6,023 | $6,556 | $7,291 | $7,245 | $7,944 | $8,181 | 9% |
| Retirement Contributions IMRF Pension Expense | 001.80.81.81.0.354.512.001 | $29,808 | $26,183 | $30,291 | $28,102 | $33,549 | $34,554 | 10.8% |
| Other Employee Benefits Sick Leave Incentive | 001.80.81.81.0.354.513.001 | $815 | $641 | $936 | $800 | $801 | $825 | -14.4% |
| Other Employee Benefits Vac/Pers Leave Incent. | 001.80.81.81.0.354.513.002 | $4,752 | $2,279 | $3,593 | $6,400 | $6,650 | $6,848 | 85.1% |
| **Total Personnel Costs:** | | **$560,122** | **$598,662** | **$646,109** | **$663,330** | **$695,670** | **$716,478** | **7.7%** |
| | | | | | | | | |
| **Contractual Services** | | | | | | | | |
| Professional Services Other Prof. Serv. | 001.80.81.81.0.354.530.006 | $1,160 | $3,905 | $6,971 | $6,971 | $7,180 | $7,395 | 3% |
| Equipment Rental Other Eqpt Rental | 001.80.81.81.0.354.547.001 | $1,050 | $3,586 | $3,978 | $3,978 | $4,097 | $4,220 | 3% |
| Public Works - General Contractual Weather Forecasting | 001.80.81.81.0.354.574.006 | $18,323 | $19,570 | $14,203 | $14,203 | $14,632 | $15,071 | 3% |
| Public Works - General Contractual Contract Hauling | 001.80.81.81.0.354.574.008 | $1,100 | $5,412 | $5,925 | $5,925 | $6,103 | $6,286 | 3% |
| Public Works - Streets Contractual Snow Removal | 001.80.81.81.0.354.575.011 | $32,183 | $8,364 | $71,021 | $71,021 | $168,207 | $173,254 | 136.8% |
| Public Works - Forestry Contractual Plow Damage Seeding Contract | 001.80.81.81.0.354.576.016 | $12,574 | $8,325 | $16,818 | $16,818 | $17,323 | $17,843 | 3% |
| Public Works - Streets Contractual Snow Removal | 041.80.81.81.0.354.575.011 | $91,827 | $83,140 | $92,286 | $92,286 | $0 | $0 | -100% |
| **Total Contractual Services:** | | **$158,217** | **$132,303** | **$211,202** | **$211,202** | **$217,542** | **$224,069** | **3%** |
| | | | | | | | | |
| **Capital Outlay** | | | | | | | | |
| Other Equipment Snowplows | 001.80.81.81.0.354.665.039 | $0 | $0 | $12,854 | $12,854 | $13,239 | $13,626 | 3% |
| **Total Capital Outlay:** | | **$0** | **$0** | **$12,854** | **$12,854** | **$13,239** | **$13,626** | **3%** |
| | | | | | | | | |

| Name | Account ID | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|---|
| Commodities & Supplies | | | | | | | | |
| Clothing Supplies Clothing Supplies | 001.80.81.81.0.354.603.001 | $15 | $22 | $257 | $257 | $264 | $271 | 2.7% |
| General Restoration Materials | 001.80.81.81.0.354.622.005 | $4,453 | $4,475 | $4,770 | $4,770 | $4,913 | $5,060 | 3% |
| General Snow Plow Blades | 001.80.81.81.0.354.622.007 | $11,448 | $5,311 | $5,686 | $5,686 | $5,857 | $6,033 | 3% |
| Public Works - Streets Salt/Calcium Chloride | 001.80.81.81.0.354.624.009 | $0 | $0 | $0 | $0 | $427,450 | $440,274 | N/A |
| Public Works - Streets Salt Spreader Parts | 001.80.81.81.0.354.624.010 | $1,666 | $0 | $4,111 | $4,111 | $4,234 | $4,361 | 3% |
| Public Works - Streets Snow Blowers | 001.80.81.81.0.354.624.013 | $0 | $0 | $1,530 | $1,530 | $1,576 | $1,623 | 3% |
| Public Works - Streets Salt/Calcium Chloride | 041.80.81.81.0.354.624.009 | $308,653 | $212,427 | $415,197 | $350,000 | $0 | $0 | -100% |
| Total Commodities & Supplies: | | $326,235 | $222,235 | $431,551 | $366,354 | $444,294 | $457,622 | 3% |
| Total Snow Removal Program: | | $1,044,574 | $953,200 | $1,301,716 | $1,253,740 | $1,370,745 | $1,411,795 | 5.3% |
| | | | | | | | | |
| Buildings | | | | | | | | |
| Personnel Costs | | | | | | | | |
| Full-Time Earnings Full-Time Earnings | 001.80.81.82.0.000.500.001 | $320,541 | $508,532 | $551,467 | $556,129 | $597,434 | $615,356 | 8.3% |
| Part-Time Earnings Part-Time Earnings | 001.80.81.82.0.000.501.001 | $16,308 | $19,556 | $21,260 | $21,122 | $21,914 | $22,571 | 3.1% |
| Overtime Earnings Overtime | 001.80.81.82.0.000.503.001 | $85,984 | $96,817 | $114,770 | $114,578 | $119,362 | $122,941 | 4% |
| Longevity Pay Longevity Pay | 001.80.81.82.0.000.506.001 | $1,730 | $1,730 | $1,730 | $1,730 | $2,090 | $2,090 | 20.8% |
| Group Insurance Medical Insurance | 001.80.81.82.0.000.510.001 | $99,097 | $128,936 | $132,348 | $143,117 | $128,094 | $131,934 | -3.2% |
| Group Insurance Dental Insurance | 001.80.81.82.0.000.510.004 | $650 | $3,011 | $3,889 | $4,208 | $3,980 | $4,097 | 2.3% |
| Social Security Contributions Social Security | 001.80.81.82.0.000.511.001 | $25,865 | $38,130 | $43,456 | $42,215 | $46,865 | $48,269 | 7.8% |
| Social Security Contributions Medicare | 001.80.81.82.0.000.511.002 | $6,241 | $8,918 | $10,169 | $9,873 | $10,964 | $11,291 | 7.8% |
| Retirement Contributions IMRF Pension Expense | 001.80.81.82.0.000.512.001 | $35,623 | $40,381 | $44,578 | $44,707 | $49,283 | $50,759 | 10.6% |
| Other Employee Benefits Sick Leave Incentive | 001.80.81.82.0.000.513.001 | $3,619 | $2,107 | $2,496 | $2,200 | $2,200 | $2,266 | -11.9% |
| Other Employee Benefits Vac/Pers Leave Incent. | 001.80.81.82.0.000.513.002 | $7,601 | $4,299 | $9,111 | $12,200 | $12,810 | $13,194 | 40.6% |

| Name | Account ID | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|---|
| Total Personnel Costs: | | $603,259 | $852,416 | $935,274 | $952,079 | $994,996 | $1,024,768 | 6.4% |
| | | | | | | | | |
| Contractual Services | | | | | | | | |
| Professional Services Other Prof. Serv. | 001.80.81.82.0.000.530.006 | $10,629 | $7,418 | $10,340 | $10,340 | $10,650 | $10,970 | 3% |
| Equipment Maintenance & Repair Equipment Maint. | 001.80.81.82.0.000.532.002 | $103,792 | $128,558 | $125,360 | $125,360 | $129,121 | $132,995 | 3% |
| Building Maintenance & Repair Cleaning Service | 001.80.81.82.0.000.533.002 | $170,283 | $177,636 | $182,965 | $182,965 | $188,454 | $194,108 | 3% |
| Building Maintenance & Repair Roof Repairs | 001.80.81.82.0.000.533.003 | $0 | $2,500 | $8,034 | $8,034 | $8,034 | $8,034 | 0% |
| Building Maintenance & Repair HVAC Repairs | 001.80.81.82.0.000.533.007 | $88,317 | $93,077 | $91,052 | $91,052 | $93,784 | $96,598 | 3% |
| Building Maintenance & Repair Overhead Door Repair | 001.80.81.82.0.000.533.008 | $26,845 | $23,135 | $27,316 | $27,316 | $28,135 | $28,979 | 3% |
| Building Maintenance & Repair General Store Maint. | 001.80.81.82.0.000.533.009 | $168 | $1,859 | $4,770 | $4,770 | $4,913 | $5,060 | 3% |
| Building Maintenance & Repair Historical Building Maint. | 001.80.81.82.0.000.533.010 | $7,892 | $10,313 | $10,827 | $10,827 | $11,152 | $11,487 | 3% |
| Public Works - General Contractual Reseal Floors | 001.80.81.82.0.000.574.002 | $0 | $26,765 | $27,602 | $27,602 | $28,430 | $29,283 | 3% |
| Public Works - General Contractual Reseal Walls | 001.80.81.82.0.000.574.003 | $19,243 | $21,594 | $22,289 | $22,289 | $22,958 | $23,647 | 3% |
| Natural Gas Natural Gas | 001.80.81.82.0.000.585.001 | $48,703 | $4,269 | $34,964 | $34,964 | $36,013 | $37,093 | 3% |
| Water & Sewer Water & Sewer | 001.80.81.82.0.000.591.001 | $12,454 | $15,198 | $10,712 | $10,712 | $11,033 | $11,363 | 3% |
| Total Contractual Services: | | $488,327 | $512,322 | $556,231 | $556,231 | $572,677 | $589,617 | 3% |
| | | | | | | | | |
| Capital Outlay | | | | | | | | |
| Other Equipment Other Equipment | 001.80.81.82.0.000.665.031 | $3,714 | $0 | $0 | $0 | $0 | $0 | 0% |
| Total Capital Outlay: | | $3,714 | $0 | $0 | $0 | $0 | $0 | 0% |
| | | | | | | | | |
| Commodities & Supplies | | | | | | | | |
| General Small Tools | 001.80.81.82.0.000.622.002 | $518 | $4,652 | $568 | $568 | $585 | $603 | 3% |
| Public Works - Streets Custodial Supplies | 001.80.81.82.0.000.624.002 | $57,677 | $58,569 | $62,765 | $62,765 | $64,648 | $66,587 | 3% |
| Gas Generators | 001.80.81.82.0.000.627.002 | $3,295 | $0 | $3,767 | $3,767 | $3,880 | $3,996 | 3% |

| Name | Account ID | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|---|
| Maintenance & Repair Supplies M&R Supplies - VH | 001.80.81.82.0.000.628.001 | $22,779 | $29,377 | $30,649 | $30,649 | $31,568 | $32,515 | 3% |
| Maintenance & Repair Supplies M&R Supplies-Pol&Fire | 001.80.81.82.0.000.628.002 | $0 | $26 | $0 | $0 | $0 | $0 | 0% |
| Maintenance & Repair Supplies M&R Supplies - PW | 001.80.81.82.0.000.628.003 | $20,756 | $22,284 | $22,988 | $22,988 | $23,678 | $24,388 | 3% |
| Maintenance & Repair Supplies M&R Supplies - Sta 12 | 001.80.81.82.0.000.628.004 | $4,764 | $5,998 | $6,258 | $6,258 | $6,446 | $6,639 | 3% |
| Maintenance & Repair Supplies M&R Supplies - Sta 14 | 001.80.81.82.0.000.628.005 | $9,989 | $10,484 | $10,799 | $10,799 | $11,123 | $11,457 | 3% |
| Maintenance & Repair Supplies M&R Supplies -CC Ctr | 001.80.81.82.0.000.628.006 | $2,050 | $2,957 | $3,048 | $3,048 | $3,139 | $3,233 | 3% |
| Maintenance & Repair Supplies M&R Supplies-Police HQ | 001.80.81.82.0.000.628.008 | $7,945 | $14,323 | $16,389 | $16,389 | $16,881 | $17,387 | 3% |
| Maintenance & Repair Supplies M&R Supplies- Sta 13 | 001.80.81.82.0.000.628.009 | $10,237 | $9,768 | $13,003 | $13,003 | $13,393 | $13,795 | 3% |
| Total Commodities & Supplies: | | $140,011 | $158,437 | $170,234 | $170,234 | $175,341 | $180,600 | 3% |
| | | | | | | | | |
| Other Expenditures | | | | | | | | |
| Other Expenditures General Store Property Taxes | 001.80.81.82.0.000.636.003 | $0 | $0 | $4,826 | $4,826 | $4,971 | $5,120 | 3% |
| Total Other Expenditures: | | $0 | $0 | $4,826 | $4,826 | $4,971 | $5,120 | 3% |
| Total Buildings: | | $1,235,311 | $1,523,175 | $1,666,565 | $1,683,370 | $1,747,985 | $1,800,105 | 4.9% |
| | | | | | | | | |
| Street Maintenance | | | | | | | | |
| Personnel Costs | | | | | | | | |
| Full-Time Earnings Full-Time Earnings | 001.80.81.81.0.350.500.001 | $223,520 | $252,698 | $275,540 | $272,760 | $300,910 | $309,937 | 9.2% |
| Seasonal Earnings Seasonal Earnings | 001.80.81.81.0.350.502.001 | $8,151 | $0 | $8,250 | $11,266 | $8,250 | $8,496 | 0% |
| Overtime Earnings Overtime | 001.80.81.81.0.350.503.001 | $55,718 | $44,318 | $86,435 | $37,530 | $89,893 | $92,589 | 4% |
| Longevity Pay Longevity Pay | 001.80.81.81.0.350.506.001 | $1,530 | $945 | $945 | $945 | $795 | $795 | -15.9% |
| Group Insurance Medical Insurance | 001.80.81.81.0.350.510.001 | $60,947 | $44,512 | $41,058 | $44,473 | $40,095 | $4,129 | -2.3% |
| Group Insurance Dental Insurance | 001.80.81.81.0.350.510.004 | $168 | $752 | $961 | $1,220 | $1,156 | $1,189 | 20.3% |

| Name | Account ID | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|---|
| Social Security Contributions Social Security | 001.80.81.81.0.350.511.001 | $17,912 | $18,297 | $23,266 | $19,786 | $25,090 | $25,840 | 7.8% |
| Social Security Contributions Medicare | 001.80.81.81.0.350.511.002 | $4,189 | $4,279 | $5,445 | $4,626 | $5,873 | $6,047 | 7.9% |
| Retirement Contributions IMRF Pension Expense | 001.80.81.81.0.350.512.001 | $22,968 | $19,150 | $23,340 | $19,954 | $25,847 | $26,621 | 10.7% |
| Other Employee Benefits Sick Leave Incentive | 001.80.81.81.0.350.513.001 | $924 | $863 | $936 | $1,410 | $1,500 | $1,545 | 60.3% |
| Other Employee Benefits Vac/Pers Leave Incent. | 001.80.81.81.0.350.513.002 | $366 | $1,450 | $3,074 | $3,000 | $3,270 | $3,366 | 6.4% |
| **Total Personnel Costs:** | | **$396,393** | **$387,263** | **$469,250** | **$416,970** | **$502,679** | **$480,554** | **7.1%** |
| | | | | | | | | |
| **Contractual Services** | | | | | | | | |
| Equipment Rental Other Eqpt Rental | 001.80.81.81.0.350.547.001 | $304 | $200 | $703 | $703 | $724 | $746 | 3% |
| Water Contractual Services Refuse Disposal | 001.80.81.81.0.350.569.008 | $6,590 | $6,848 | $7,060 | $7,060 | $7,272 | $7,490 | 3% |
| Public Works - General Contractual Contract Hauling | 001.80.81.81.0.350.574.008 | $8,189 | $9,024 | $9,295 | $9,295 | $9,574 | $9,861 | 3% |
| Public Works - Streets Contractual Brick Sidewalk Maintenance | 001.80.81.81.0.350.575.001 | $11,660 | $10,353 | $12,550 | $12,550 | $12,926 | $13,314 | 3% |
| Public Works - Streets Contractual Crack Filling | 001.80.81.81.0.350.575.002 | $0 | $0 | $0 | $0 | $67,799 | $69,833 | N/A |
| Public Works - Streets Contractual Pavement Markings | 001.80.81.81.0.350.575.004 | $0 | $0 | $0 | $0 | $78,577 | $80,934 | N/A |
| Public Works - Streets Contractual Streetscape Furnishing Maint. | 001.80.81.81.0.350.575.014 | $40,545 | $41,295 | $46,380 | $46,380 | $47,771 | $49,204 | 3% |
| Public Works - Streets Contractual Pavement Evaluation Study | 023.80.81.81.1.000.575.003 | $0 | $0 | $0 | $0 | $55,000 | $0 | N/A |
| Public Works - Streets Contractual Resurface Testing | 023.80.81.81.1.000.575.006 | $38,467 | $38,252 | $40,000 | $40,000 | $40,000 | $40,000 | 0% |
| Public Works - Streets Contractual Crack Filling | 041.80.81.81.0.350.575.002 | $61,448 | $63,907 | $65,824 | $65,824 | $0 | $0 | -100% |
| Public Works - Streets Contractual Pavement Markings | 041.80.81.81.0.350.575.004 | $71,217 | $73,961 | $76,288 | $76,288 | $0 | $0 | -100% |

| Name | Account ID | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|---|
| Public Works - Streets Contractual Sidewalk Maintenance | 041.80.81.81.0.350.575.016 | $53,702 | $55,240 | $57,975 | $57,975 | $0 | $0 | -100% |
| Total Contractual Services: | | $292,121 | $299,080 | $316,075 | $316,075 | $319,643 | $271,382 | 1.1% |
| | | | | | | | | |
| Commodities & Supplies | | | | | | | | |
| General Small Tools | 001.80.81.81.0.350.622.002 | $0 | $259 | $703 | $703 | $724 | $746 | 3% |
| Public Works - Streets Refuse Containers | 001.80.81.81.0.350.624.003 | $0 | $0 | $615 | $615 | $633 | $652 | 2.9% |
| Public Works - Streets Guard Rail Supplies | 001.80.81.81.0.350.624.006 | $56 | $172 | $739 | $739 | $761 | $784 | 3% |
| Public Works - Streets Patching Materials | 001.80.81.81.0.350.624.008 | $31,717 | $42,372 | $43,705 | $43,705 | $45,016 | $46,366 | 3% |
| Public Works - Streets St Sweeper Supplies | 001.80.81.81.0.350.624.011 | $4,842 | $3,214 | $7,097 | $7,097 | $7,310 | $7,529 | 3% |
| Total Commodities & Supplies: | | $36,614 | $46,018 | $52,859 | $52,859 | $54,444 | $56,077 | 3% |
| Total Street Maintenance: | | $725,129 | $732,362 | $838,184 | $785,904 | $876,766 | $808,013 | 4.6% |
| | | | | | | | | |
| Parking | | | | | | | | |
| Personnel Costs | | | | | | | | |
| Full-Time Earnings Full-Time Earnings | 051.80.81.81.0.000.500.001 | $8,766 | $0 | $0 | $0 | $0 | $0 | 0% |
| Overtime Earnings Overtime | 051.80.81.81.0.000.503.001 | $2,030 | $0 | $0 | $0 | $0 | $0 | 0% |
| Group Insurance Medical Insurance | 051.80.81.81.0.000.510.001 | $2,274 | $0 | $0 | $0 | $0 | $0 | 0% |
| Group Insurance Workers' Comp Ins | 051.80.81.81.0.000.510.003 | $3,600 | $0 | $0 | $0 | $0 | $0 | 0% |
| Group Insurance Dental Insurance | 051.80.81.81.0.000.510.004 | $18 | $0 | $0 | $0 | $0 | $0 | 0% |
| Social Security Contributions Social Security | 051.80.81.81.0.000.511.001 | $663 | $0 | $0 | $0 | $0 | $0 | 0% |
| Social Security Contributions Medicare | 051.80.81.81.0.000.511.002 | $155 | $0 | $0 | $0 | $0 | $0 | 0% |
| Retirement Contributions IMRF Pension Expense | 051.80.81.81.0.000.512.001 | $929 | $0 | $0 | $0 | $0 | $0 | 0% |
| Other Employee Benefits Vac/Pers Leave Incent. | 051.80.81.81.0.000.513.002 | -$2,219 | $0 | $0 | $0 | $0 | $0 | 0% |
| Full-Time Earnings Full-Time Earnings | 052.80.81.81.0.000.500.001 | $8,766 | $0 | $0 | $0 | $0 | $0 | 0% |
| Overtime Earnings Overtime | 052.80.81.81.0.000.503.001 | $2,030 | $0 | $0 | $0 | $0 | $0 | 0% |

| Name | Account ID | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|---|
| Group Insurance Medical Insurance | 052.80.81.81.0.000.510.001 | $2,274 | $0 | $0 | $0 | $0 | $0 | 0% |
| Group Insurance Workers' Comp Ins | 052.80.81.81.0.000.510.003 | $3,600 | $0 | $0 | $0 | $0 | $0 | 0% |
| Group Insurance Dental Insurance | 052.80.81.81.0.000.510.004 | $17 | $0 | $0 | $0 | $0 | $0 | 0% |
| Social Security Contributions Social Security | 052.80.81.81.0.000.511.001 | $663 | $0 | $0 | $0 | $0 | $0 | 0% |
| Social Security Contributions Medicare | 052.80.81.81.0.000.511.002 | $155 | $0 | $0 | $0 | $0 | $0 | 0% |
| Retirement Contributions IMRF Pension Expense | 052.80.81.81.0.000.512.001 | $929 | $0 | $0 | $0 | $0 | $0 | 0% |
| Other Employee Benefits Vac/Pers Leave Incent. | 052.80.81.81.0.000.513.002 | -$2,219 | $0 | $0 | $0 | $0 | $0 | 0% |
| Total Personnel Costs: | | $32,429 | $0 | $0 | $0 | $0 | $0 | 0% |
| | | | | | | | | |
| Contractual Services | | | | | | | | |
| Equipment Maintenance & Repair Equipment Maint. | 051.80.81.81.0.000.532.002 | $5,371 | $6,217 | $4,384 | $4,384 | $4,516 | $4,651 | 3% |
| Building Maintenance & Repair Cleaning Service | 051.80.81.81.0.000.533.002 | $13,501 | $13,600 | $16,068 | $16,068 | $16,068 | $16,068 | 0% |
| Computer Software Cloud-Based Service | 051.80.81.81.0.000.561.004 | $0 | $0 | $5,356 | $5,356 | $5,517 | $5,683 | 3% |
| Banking Fees Mobile Payment Convenience Fees | 051.80.81.81.0.000.563.004 | $986 | $1,055 | $3,277 | $0 | $0 | $0 | -100% |
| Public Works - Streets Contractual Parking Lot Sealcoating | 051.80.81.81.0.000.575.007 | $13,379 | $4,269 | $13,315 | $13,315 | $13,714 | $14,125 | 3% |
| Public Works - Streets Contractual Striping Parking Lots | 051.80.81.81.0.000.575.008 | $4,067 | $4,220 | $4,356 | $4,356 | $4,487 | $4,622 | 3% |
| Insurance Expense General Liability | 051.80.81.81.0.000.593.001 | $326 | $5,865 | $5,243 | $5,243 | $1,456 | $1,500 | -72.2% |
| Electricity Electricity | 051.80.81.82.0.375.586.001 | $10,663 | $11,179 | $10,712 | $10,712 | $11,033 | $11,363 | 3% |
| Professional Services Other Prof. Serv. | 052.80.81.81.0.000.530.006 | $882 | $0 | $7,757 | $6,000 | $6,000 | $6,180 | -22.7% |
| Building Maintenance & Repair Cleaning Service | 052.80.81.81.0.000.533.002 | $3,671 | $6,256 | $4,384 | $4,384 | $4,515 | $4,650 | 3% |
| Land Lease Metra Land Lease | 052.80.81.81.0.000.550.001 | $30,138 | $40,679 | $0 | $0 | $0 | $0 | 0% |
| Computer Software Cloud-Based Service | 052.80.81.81.0.000.561.004 | $5,720 | $7,276 | $10,712 | $8,000 | $8,000 | $8,240 | -25.3% |

| Name | Account ID | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|---|
| Banking Fees Mobile Payment Convenience Fees | 052.80.81.81.0.000.563.004 | $3,348 | $6,866 | $2,357 | $2,357 | $2,428 | $2,500 | 3% |
| Public Works - General Contractual Beautify RR ROW | 052.80.81.81.0.000.574.010 | $5,184 | $18,079 | $11,000 | $11,000 | $11,330 | $11,670 | 3% |
| Public Works - Streets Contractual Parking Lot Sealcoating | 052.80.81.81.0.000.575.007 | $0 | $0 | $15,062 | $15,062 | $15,514 | $15,980 | 3% |
| Public Works - Streets Contractual Striping Parking Lots | 052.80.81.81.0.000.575.008 | $2,714 | $2,819 | $2,908 | $2,908 | $2,995 | $3,085 | 3% |
| Public Works - Streets Contractual Snow Removal | 052.80.81.81.0.000.575.011 | $0 | $0 | $3,879 | $3,879 | $3,995 | $4,115 | 3% |
| Natural Gas Natural Gas | 052.80.81.81.0.000.585.001 | $2,411 | $1,685 | $3,158 | $3,158 | $3,253 | $3,351 | 3% |
| Electricity Electricity | 052.80.81.81.0.000.586.001 | $0 | $1,748 | $7,362 | $3,000 | $3,000 | $3,000 | -59.3% |
| Water & Sewer Water & Sewer | 052.80.81.81.0.000.591.001 | $664 | $747 | $567 | $567 | $584 | $602 | 3% |
| Insurance Expense General Liability | 052.80.81.81.0.000.593.001 | $1,875 | $1,502 | $1,337 | $1,337 | $1,187 | $1,222 | -11.2% |
| **Total Contractual Services:** | | **$104,899** | **$134,062** | **$133,194** | **$121,086** | **$119,592** | **$122,607** | **-10.2%** |
| | | | | | | | | |
| **Commodities & Supplies** | | | | | | | | |
| Other Supplies Other Supplies | 051.80.81.81.0.000.608.001 | $585 | $608 | $626 | $626 | $645 | $664 | 3% |
| Other Supplies Other Supplies | 052.80.81.81.0.000.608.001 | $7,190 | $7,243 | $7,757 | $7,757 | $7,990 | $8,230 | 3% |
| Public Works - Streets Bicycle Racks | 052.80.81.81.0.000.624.014 | $0 | $0 | $1,547 | $1,547 | $1,593 | $1,641 | 3% |
| Public Works - Streets Parking Bumpers | 052.80.81.81.0.000.624.015 | $0 | $0 | $752 | $752 | $775 | $798 | 3.1% |
| Maintenance & Repair Supplies M&R Supplies -RR Sta | 052.80.81.81.0.000.628.007 | $478 | $192 | $1,977 | $1,977 | $2,036 | $2,097 | 3% |
| **Total Commodities & Supplies:** | | **$8,253** | **$8,043** | **$12,659** | **$12,659** | **$13,039** | **$13,430** | **3%** |
| **Total Parking:** | | **$145,581** | **$142,105** | **$145,853** | **$133,745** | **$132,631** | **$136,037** | **-9.1%** |
| | | | | | | | | |
| **Leaf Removal Program** | | | | | | | | |
| **Personnel Costs** | | | | | | | | |
| Full-Time Earnings Full-Time Earnings | 040.80.85.00.0.365.500.001 | $127,229 | $140,595 | $151,182 | $150,054 | $163,353 | $168,253 | 8.1% |
| Overtime Earnings Overtime | 040.80.85.00.0.365.503.001 | $41,699 | $34,498 | $58,346 | $26,698 | $60,681 | $62,501 | 4% |
| Longevity Pay Longevity Pay | 040.80.85.00.0.365.506.001 | $1,078 | $1,010 | $1,010 | $1,010 | $1,025 | $1,025 | 1.5% |

| Name | Account ID | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|---|
| Group Insurance Medical Insurance | 040.80.85.00.0.365.510.001 | $42,148 | $36,533 | $35,521 | $38,478 | $34,691 | $35,731 | -2.3% |
| Group Insurance Dental Insurance | 040.80.85.00.0.365.510.004 | $67 | $767 | $1,042 | $1,145 | $1,085 | $1,117 | 4.1% |
| Social Security Contributions Social Security | 040.80.85.00.0.365.511.001 | $10,674 | $10,929 | $13,617 | $11,105 | $14,547 | $14,983 | 6.8% |
| Social Security Contributions Medicare | 040.80.85.00.0.365.511.002 | $2,508 | $2,556 | $3,187 | $2,596 | $3,405 | $3,507 | 6.8% |
| Retirement Contributions IMRF Pension Expense | 040.80.85.00.0.365.512.001 | $14,327 | $11,632 | $14,055 | $11,849 | $15,427 | $15,889 | 9.8% |
| Other Employee Benefits Sick Leave Incentive | 040.80.85.00.0.365.513.001 | $226 | $132 | $156 | $138 | $150 | $154 | -3.8% |
| Other Employee Benefits Vac/Pers Leave Incent. | 040.80.85.00.0.365.513.002 | $3,785 | $4,161 | $8,824 | $8,970 | $9,335 | $9,615 | 5.8% |
| **Total Personnel Costs:** | | **$243,740** | **$242,813** | **$286,940** | **$252,043** | **$303,699** | **$312,775** | **5.8%** |
| | | | | | | | | |
| **Contractual Services** | | | | | | | | |
| Refuse Contractual Services Street Sweeper Rental | 040.80.85.00.0.365.568.011 | $7,330 | $6,352 | $9,288 | $9,288 | $9,288 | $9,288 | 0% |
| **Total Contractual Services:** | | **$7,330** | **$6,352** | **$9,288** | **$9,288** | **$9,288** | **$9,288** | **0%** |
| | | | | | | | | |
| **Commodities & Supplies** | | | | | | | | |
| General Repair/Maint Supplies | 040.80.85.00.0.365.622.009 | $0 | $0 | $3,619 | $3,619 | $3,728 | $3,840 | 3% |
| Public Works - Forestry St Sweeper Brooms | 040.80.85.00.0.365.623.003 | $5,673 | $5,900 | $6,077 | $6,077 | $6,259 | $6,447 | 3% |
| Public Works - Forestry Leaf Machine Parts | 040.80.85.00.0.365.623.004 | $10,379 | $10,799 | $11,299 | $11,299 | $11,638 | $11,987 | 3% |
| Public Works - Forestry Leaf Truck Boxes | 040.80.85.00.0.365.623.005 | $0 | $1,585 | $1,633 | $1,633 | $1,682 | $1,732 | 3% |
| **Total Commodities & Supplies:** | | **$16,052** | **$18,284** | **$22,628** | **$22,628** | **$23,307** | **$24,006** | **3%** |
| **Total Leaf Removal Program:** | | **$267,121** | **$267,448** | **$318,856** | **$283,959** | **$336,294** | **$346,069** | **5.5%** |
| | | | | | | | | |
| **Storm Sewer & Basin Maintenance** | | | | | | | | |
| **Personnel Costs** | | | | | | | | |
| Full-Time Earnings Full-Time Earnings | 001.80.81.81.0.353.500.001 | $67,619 | $76,132 | $81,663 | $80,880 | $87,429 | $90,051 | 7.1% |
| Overtime Earnings Overtime | 001.80.81.81.0.353.503.001 | $18,645 | $15,020 | $25,862 | $11,944 | $26,897 | $27,701 | 4% |

| Name | Account ID | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|---|
| Longevity Pay Longevity Pay | 001.80.81.81.0.353.506.001 | $353 | $240 | $240 | $240 | $60 | $60 | -75% |
| Group Insurance Medical Insurance | 001.80.81.81.0.353.510.001 | $15,353 | $13,570 | $13,032 | $14,116 | $12,729 | $13,110 | -2.3% |
| Group Insurance Dental Insurance | 001.80.81.81.0.353.510.004 | $168 | $298 | $328 | $388 | $368 | $380 | 12.2% |
| Social Security Contributions Social Security | 001.80.81.81.0.353.511.001 | $5,308 | $5,582 | $6,740 | $5,711 | $7,216 | $7,432 | 7.1% |
| Social Security Contributions Medicare | 001.80.81.81.0.353.511.002 | $1,241 | $1,305 | $1,580 | $1,334 | $1,691 | $1,741 | 7% |
| Retirement Contributions IMRF Pension Expense | 001.80.81.81.0.353.512.001 | $7,141 | $5,894 | $6,913 | $5,978 | $7,589 | $7,816 | 9.8% |
| Other Employee Benefits Vac/Pers Leave Incent. | 001.80.81.81.0.353.513.002 | $101 | $426 | $902 | $1,800 | $1,943 | $2,000 | 115.4% |
| **Total Personnel Costs:** | | **$115,929** | **$118,467** | **$137,260** | **$122,391** | **$145,922** | **$150,291** | **6.3%** |
| | | | | | | | | |
| **Contractual Services** | | | | | | | | |
| Professional Services Other Prof. Serv. | 001.80.81.81.0.353.530.006 | $2,800 | $2,525 | $3,171 | $3,171 | $3,266 | $3,364 | 3% |
| Sewer Contractual Services Storm Sewer Repairs | 001.80.81.81.0.353.571.004 | $0 | $810 | $2,248 | $2,248 | $2,315 | $2,384 | 3% |
| Public Works - General Contractual Contract Hauling | 001.80.81.81.0.353.574.008 | $3,278 | $3,420 | $3,523 | $3,523 | $3,629 | $3,738 | 3% |
| Public Works - General Contractual Opus Ponds - Maint | 001.80.81.81.0.353.574.013 | $175 | $0 | $3,277 | $3,277 | $3,375 | $3,476 | 3% |
| Sewer Contractual Services Storm Sewer Repairs | 024.80.00.00.0.000.571.004 | $66,370 | $27,067 | $55,723 | $55,723 | $57,395 | $59,117 | 3% |
| Flood Control Contractual Services Levee Repairs & Services | 024.80.00.00.0.000.583.001 | $36,100 | $50,661 | $44,578 | $44,578 | $45,915 | $47,292 | 3% |
| Flood Control Contractual Services Culvert & Ditch Maintenance | 024.80.00.00.0.000.583.002 | $7,959 | $8,750 | $33,434 | $12,000 | $12,000 | $12,000 | -64.1% |
| Natural Gas Natural Gas | 024.80.00.00.0.000.585.001 | $0 | $214 | $3,090 | $3,090 | $3,090 | $3,090 | 0% |
| Electricity Electricity | 024.80.00.00.0.000.586.001 | $0 | $4,505 | $3,893 | $3,893 | $5,000 | $5,150 | 28.4% |
| **Total Contractual Services:** | | **$116,682** | **$97,952** | **$152,937** | **$131,503** | **$135,985** | **$139,611** | **-11.1%** |
| | | | | | | | | |
| **Capital Outlay** | | | | | | | | |

| Name | Account ID | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|---|
| Flood Control Creek Bank Stabilization | 024.80.00.00.0.000.677.001 | $1,000 | $0 | $25,000 | $25,000 | $25,000 | $25,000 | 0% |
| Flood Control Creek Tree Trimming | 024.80.00.00.0.000.677.002 | $24,990 | $25,000 | $25,000 | $25,000 | $25,570 | $26,522 | 2.3% |
| Total Capital Outlay: | | $25,990 | $25,000 | $50,000 | $50,000 | $50,570 | $51,522 | 1.1% |
| | | | | | | | | |
| Commodities & Supplies | | | | | | | | |
| Public Works - Streets Det/Ret Supplies | 001.80.81.81.0.353.624.005 | $148 | $588 | $1,541 | $1,541 | $1,587 | $1,635 | 3% |
| Public Works - Streets Basin Supplies | 001.80.81.81.0.353.624.007 | $3,140 | $5,806 | $9,662 | $9,662 | $9,952 | $10,251 | 3% |
| Flood Control Supplies Levee Supplies | 024.80.00.00.0.000.629.001 | $406 | $5,146 | $5,572 | $5,572 | $5,739 | $5,911 | 3% |
| Total Commodities & Supplies: | | $3,694 | $11,540 | $16,775 | $16,775 | $17,278 | $17,797 | 3% |
| Total Storm Sewer & Basin Maintenance: | | $262,295 | $252,959 | $356,972 | $320,669 | $349,755 | $359,221 | -2% |
| Total Streets & Buildings: | | $4,115,827 | $4,338,995 | $5,169,717 | $4,977,443 | $5,390,594 | $5,454,907 | 4.3% |
| | | | | | | | | |
| Forestry & Grounds | | | | | | | | |
| Administration | | | | | | | | |
| Personnel Costs | | | | | | | | |
| Full-Time Earnings Full-Time Earnings | 001.80.82.00.0.000.500.001 | $120,191 | $125,865 | $131,489 | $130,911 | $136,409 | $140,501 | 3.7% |
| Overtime Earnings Overtime | 001.80.82.00.0.000.503.001 | $0 | $0 | $1,805 | $0 | $1,877 | $1,931 | 4% |
| Specialty Pay Specialty Pay | 001.80.82.00.0.000.504.001 | $570 | $929 | $903 | $842 | $903 | $930 | 0% |
| Longevity Pay Longevity Pay | 001.80.82.00.0.000.506.001 | $760 | $760 | $760 | $760 | $760 | $760 | 0% |
| Group Insurance Medical Insurance | 001.80.82.00.0.000.510.001 | $19,403 | $19,655 | $20,715 | $22,439 | $19,574 | $20,159 | -5.5% |
| Group Insurance Dental Insurance | 001.80.82.00.0.000.510.004 | $772 | $797 | $741 | $800 | $758 | $779 | 2.3% |
| Social Security Contributions Social Security | 001.80.82.00.0.000.511.001 | $7,511 | $7,661 | $8,417 | $7,945 | $8,793 | $9,054 | 4.5% |
| Social Security Contributions Medicare | 001.80.82.00.0.000.511.002 | $1,757 | $1,792 | $1,970 | $1,858 | $2,058 | $2,118 | 4.5% |
| Retirement Contributions IMRF Pension Expense | 001.80.82.00.0.000.512.001 | $10,520 | $8,222 | $8,616 | $8,432 | $9,229 | $9,505 | 7.1% |
| Other Employee Benefits Vac/Pers Leave Incent. | 001.80.82.00.0.000.513.002 | $3,874 | $586 | $1,243 | $2,400 | $2,354 | $2,423 | 89.4% |
| Total Personnel Costs: | | $165,358 | $166,267 | $176,659 | $176,387 | $182,715 | $188,160 | 3.4% |
| | | | | | | | | |

| Name | Account ID | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|---|
| Contractual Services | | | | | | | | |
| Dues & Memberships Dues & Memberships | 001.80.82.00.0.000.518.001 | $1,997 | $2,280 | $2,075 | $2,075 | $2,075 | $2,075 | 0% |
| Total Contractual Services: | | $1,997 | $2,280 | $2,075 | $2,075 | $2,075 | $2,075 | 0% |
| | | | | | | | | |
| Commodities & Supplies | | | | | | | | |
| Clothing Supplies Clothing Supplies | 001.80.82.00.0.000.603.001 | $285 | $255 | $1,042 | $1,042 | $1,073 | $1,105 | 3% |
| Total Commodities & Supplies: | | $285 | $255 | $1,042 | $1,042 | $1,073 | $1,105 | 3% |
| Total Administration: | | $167,639 | $168,801 | $179,776 | $179,504 | $185,863 | $191,340 | 3.4% |
| | | | | | | | | |
| Forestry | | | | | | | | |
| Personnel Costs | | | | | | | | |
| Full-Time Earnings Full-Time Earnings | 001.80.82.83.0.000.500.001 | $386,030 | $453,411 | $491,940 | $491,859 | $535,616 | $529,161 | 8.9% |
| Seasonal Earnings Seasonal Earnings | 001.80.82.83.0.000.502.001 | $6,990 | $4,028 | $5,858 | $6,720 | $6,150 | $6,333 | 5% |
| Overtime Earnings Overtime | 001.80.82.83.0.000.503.001 | $60,559 | $55,555 | $83,900 | $56,922 | $87,253 | $0 | 4% |
| Specialty Pay Specialty Pay | 001.80.82.83.0.000.504.001 | $2,696 | $4,613 | $4,505 | $4,199 | $4,505 | $4,502 | 0% |
| Longevity Pay Longevity Pay | 001.80.82.83.0.000.506.001 | $2,270 | $2,345 | $2,430 | $2,430 | $1,980 | $1,890 | -18.5% |
| Group Insurance Medical Insurance | 001.80.82.83.0.000.510.001 | $94,563 | $96,553 | $99,351 | $107,378 | $95,948 | $94,334 | -3.4% |
| Group Insurance Dental Insurance | 001.80.82.83.0.000.510.004 | $230 | $2,347 | $2,944 | $3,173 | $2,987 | $2,939 | 1.5% |
| Social Security Contributions Social Security | 001.80.82.83.0.000.511.001 | $28,535 | $31,523 | $36,581 | $33,949 | $39,635 | $36,598 | 8.3% |
| Social Security Contributions Medicare | 001.80.82.83.0.000.511.002 | $6,674 | $7,372 | $8,558 | $7,938 | $9,276 | $7,861 | 8.4% |
| Retirement Contributions IMRF Pension Expense | 001.80.82.83.0.000.512.001 | $37,534 | $33,011 | $37,152 | $35,205 | $41,278 | $34,925 | 11.1% |
| Other Employee Benefits Sick Leave Incentive | 001.80.82.83.0.000.513.001 | $75 | $105 | $156 | $150 | $150 | $0 | -3.8% |
| Other Employee Benefits Vac/Pers Leave Incent. | 001.80.82.83.0.000.513.002 | $7,894 | $981 | $1,134 | $3,400 | $3,538 | $0 | 212% |
| Total Personnel Costs: | | $634,050 | $691,845 | $774,509 | $753,323 | $828,316 | $718,543 | 6.9% |
| | | | | | | | | |
| Contractual Services | | | | | | | | |
| Travel & Meetings Travel & Meetings | 001.80.82.83.0.000.522.001 | $6,747 | $8,881 | $6,723 | $6,723 | $6,723 | $6,723 | 0% |

| Name | Account ID | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|---|
| Professional Services Other Prof. Serv. | 001.80.82.83.0.000.530.006 | $4,853 | $5,092 | $5,305 | $5,305 | $5,464 | $5,627 | 3% |
| Water Contractual Services Refuse Disposal | 001.80.82.83.0.000.569.008 | $5,267 | $5,118 | $5,642 | $5,642 | $5,811 | $5,986 | 3% |
| Public Works - General Contractual Contract Hauling | 001.80.82.83.0.000.574.008 | $5,770 | $4,562 | $8,042 | $8,042 | $8,283 | $8,532 | 3% |
| Public Works - Forestry Contractual Tree Removal | 001.80.82.83.0.000.576.006 | $116,423 | $115,598 | $142,140 | $142,140 | $146,404 | $150,796 | 3% |
| Public Works - Forestry Contractual Stump Removal | 001.80.82.83.0.000.576.007 | $54,303 | $42,346 | $64,761 | $64,761 | $66,704 | $68,705 | 3% |
| Public Works - Forestry Contractual Perennial Flower Maintenance | 001.80.82.83.0.000.576.008 | $0 | $657 | $3,766 | $3,766 | $3,879 | $3,995 | 3% |
| Public Works - Forestry Contractual Tree Trimming | 001.80.82.83.0.000.576.011 | $204,631 | $242,055 | $235,400 | $235,400 | $242,462 | $249,736 | 3% |
| Public Works - Forestry Contractual Tree Treatments/Spraying | 001.80.82.83.0.000.576.013 | $27,967 | $35,152 | $38,242 | $38,242 | $39,389 | $40,571 | 3% |
| Telephone - Cellular Telephone - Cellular | 001.80.82.83.0.000.590.001 | $6,722 | $5,923 | $8,355 | $8,355 | $8,606 | $8,864 | 3% |
| **Total Contractual Services:** | | **$432,684** | **$465,383** | **$518,376** | **$518,376** | **$533,725** | **$549,535** | **3%** |
| | | | | | | | | |
| **Commodities & Supplies** | | | | | | | | |
| Other Equipment Other Equipment | 001.80.82.83.0.000.605.001 | $10,552 | $9,668 | $9,934 | $9,934 | $10,232 | $10,539 | 3% |
| General Restoration Materials | 001.80.82.83.0.000.622.005 | $0 | $1,799 | $2,102 | $2,102 | $2,165 | $2,230 | 3% |
| Public Works - Forestry Fertilizer | 001.80.82.83.0.000.623.001 | $210 | $1,342 | $1,382 | $1,382 | $1,423 | $1,466 | 3% |
| **Total Commodities & Supplies:** | | **$10,762** | **$12,808** | **$13,418** | **$13,418** | **$13,820** | **$14,235** | **3%** |
| **Total Forestry:** | | **$1,077,496** | **$1,170,037** | **$1,306,303** | **$1,285,117** | **$1,375,861** | **$1,282,313** | **5.3%** |
| | | | | | | | | |
| **4th of July and Civics Events** | | | | | | | | |
| **Personnel Costs** | | | | | | | | |
| Full-Time Earnings Full-Time Earnings | 001.80.82.00.8.400.500.001 | $36,557 | $42,725 | $46,387 | $46,380 | $50,479 | $51,993 | 8.8% |
| Overtime Earnings Overtime | 001.80.82.00.8.400.503.001 | $5,623 | $4,717 | $8,740 | $5,246 | $9,095 | $9,365 | 4.1% |
| Specialty Pay Specialty Pay | 001.80.82.00.8.400.504.001 | $238 | $402 | $402 | $370 | $402 | $414 | 0% |
| Longevity Pay Longevity Pay | 001.80.82.00.8.400.506.001 | $220 | $225 | $230 | $230 | $200 | $200 | -13% |

| Name | Account ID | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|---|
| Group Insurance Medical Insurance | 001.80.82.00.8.400.510.001 | $9,721 | $9,774 | $9,933 | $10,634 | $9,390 | $9,669 | -5.5% |
| Group Insurance Dental Insurance | 001.80.82.00.8.400.510.004 | $51 | $242 | $299 | $315 | $292 | $301 | -2.3% |
| Social Security Contributions Social Security | 001.80.82.00.8.400.511.001 | $2,671 | $2,910 | $3,478 | $3,154 | $3,762 | $3,873 | 8.2% |
| Social Security Contributions Medicare | 001.80.82.00.8.400.511.002 | $624 | $681 | $818 | $736 | $885 | $912 | 8.2% |
| Retirement Contributions IMRF Pension Expense | 001.80.82.00.8.400.512.001 | $3,570 | $3,080 | $3,564 | $3,315 | $3,955 | $4,072 | 11% |
| Other Employee Benefits Sick Leave Incentive | 001.80.82.00.8.400.513.001 | $38 | $53 | $156 | $124 | $100 | $103 | -35.9% |
| Other Employee Benefits Vac/Pers Leave Incent. | 001.80.82.00.8.400.513.002 | $1,054 | $64 | $82 | $300 | $332 | $341 | 304.9% |
| **Total Personnel Costs:** | | **$60,367** | **$64,872** | **$74,089** | **$70,804** | **$78,892** | **$81,243** | **6.5%** |
| **Total 4th of July and Civics Events:** | | **$60,367** | **$64,872** | **$74,089** | **$70,804** | **$78,892** | **$81,243** | **6.5%** |
| | | | | | | | | |
| **Maintenance of Grounds** | | | | | | | | |
| **Personnel Costs** | | | | | | | | |
| Full-Time Earnings Full-Time Earnings | 001.80.82.84.0.355.500.001 | $123,969 | $143,674 | $156,137 | $156,149 | $169,737 | $28,154 | 8.7% |
| Seasonal Earnings Seasonal Earnings | 001.80.82.84.0.355.502.001 | $8,197 | $42,794 | $41,445 | $34,576 | $41,153 | $42,386 | -0.7% |
| Overtime Earnings Overtime | 001.80.82.84.0.355.503.001 | $18,438 | $13,104 | $34,599 | $16,998 | $35,984 | $0 | 4% |
| Specialty Pay Specialty Pay | 001.80.82.84.0.355.504.001 | $707 | $1,155 | $1,190 | $1,104 | $1,190 | $246 | 0% |
| Longevity Pay Longevity Pay | 001.80.82.84.0.355.506.001 | $775 | $780 | $780 | $780 | $750 | $77 | -3.8% |
| Group Insurance Medical Insurance | 001.80.82.84.0.355.510.001 | $37,321 | $36,723 | $36,651 | $38,719 | $33,543 | $4,805 | -8.5% |
| Group Insurance Dental Insurance | 001.80.82.84.0.355.510.004 | $336 | $927 | $1,118 | $1,161 | $1,034 | $150 | -7.5% |
| Social Security Contributions Social Security | 001.80.82.84.0.355.511.001 | $9,622 | $12,238 | $14,561 | $12,733 | $15,539 | $4,396 | 6.7% |
| Social Security Contributions Medicare | 001.80.82.84.0.355.511.002 | $2,250 | $2,862 | $3,409 | $2,977 | $3,637 | $1,030 | 6.7% |
| Retirement Contributions IMRF Pension Expense | 001.80.82.84.0.355.512.001 | $12,191 | $10,185 | $12,298 | $11,152 | $13,659 | $1,859 | 11.1% |

| Name | Account ID | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|---|
| Other Employee Benefits Sick Leave Incentive | 001.80.82.84.0.355.513.001 | $300 | $422 | $468 | $600 | $601 | $0 | 28.4% |
| Other Employee Benefits Vac/Pers Leave Incent. | 001.80.82.84.0.355.513.002 | $5,307 | $59 | $123 | $1,100 | $1,138 | $0 | 825.2% |
| Other Employee Benefits Retiree Sick Incentive | 001.80.82.84.0.355.513.003 | $25,819 | $0 | $0 | $0 | $0 | $0 | 0% |
| Total Personnel Costs: | | $245,232 | $264,922 | $302,779 | $278,049 | $317,965 | $83,103 | 5% |
| | | | | | | | | |
| Contractual Services | | | | | | | | |
| Professional Services Other Prof. Serv. | 001.80.82.84.0.355.530.006 | $7,795 | $6,900 | $8,351 | $8,351 | $8,602 | $8,860 | 3% |
| Public Works - General Contractual St-scape Corr Maint | 001.80.82.84.0.355.574.011 | $163,530 | $184,189 | $204,323 | $204,323 | $224,755 | $231,498 | 10% |
| Public Works - General Contractual Grounds Maintenance | 001.80.82.84.0.355.574.014 | $82,576 | $90,249 | $101,343 | $101,343 | $111,477 | $114,822 | 10% |
| Public Works - Streets Contractual Railroad Station Maintenance | 001.80.82.84.0.355.575.010 | $3,990 | $0 | $4,370 | $1,500 | $1,500 | $1,500 | -65.7% |
| Public Works - Forestry Contractual Contract Spraying | 001.80.82.84.0.355.576.014 | $13,294 | $13,826 | $14,241 | $14,241 | $14,668 | $15,108 | 3% |
| Public Works - Forestry Contractual Contract Sprinkler Maintenance | 001.80.82.84.0.355.576.015 | $10,786 | $11,526 | $13,990 | $13,990 | $14,410 | $14,842 | 3% |
| Total Contractual Services: | | $281,971 | $306,689 | $346,618 | $343,748 | $375,412 | $386,630 | 8.3% |
| | | | | | | | | |
| Capital Outlay | | | | | | | | |
| Other Equipment Sprinkler System | 001.80.82.84.0.355.665.014 | $3,319 | $4,428 | $8,730 | $8,730 | $8,992 | $9,262 | 3% |
| Other Equipment Repl St Furniture | 001.80.82.84.0.355.665.041 | $27,991 | $31,551 | $30,900 | $30,900 | $31,827 | $32,782 | 3% |
| Total Capital Outlay: | | $31,310 | $35,978 | $39,630 | $39,630 | $40,819 | $42,044 | 3% |
| | | | | | | | | |
| Commodities & Supplies | | | | | | | | |
| General Small Tools | 001.80.82.84.0.355.622.002 | $531 | $555 | $575 | $575 | $592 | $610 | 3% |
| General Grounds Maintenance Supplies | 001.80.82.84.0.355.622.003 | $17,000 | $17,784 | $9,048 | $9,048 | $9,319 | $9,599 | 3% |
| General Lawn Care Equipment | 001.80.82.84.0.355.622.004 | $6,396 | $939 | $989 | $989 | $1,019 | $1,050 | 3% |
| Public Works - Forestry Fertilizer | 001.80.82.84.0.355.623.001 | $219 | $233 | $251 | $251 | $259 | $266 | 3.2% |
| Total Commodities & Supplies: | | $24,145 | $19,510 | $10,863 | $10,863 | $11,189 | $11,525 | 3% |

| Name | Account ID | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|---|
| Total Maintenance of Grounds: | | $582,658 | $627,100 | $699,890 | $672,290 | $745,385 | $523,302 | 6.5% |
| | | | | | | | | |
| Public Grounds Beautification | | | | | | | | |
| Personnel Costs | | | | | | | | |
| Full-Time Earnings Full-Time Earnings | 001.80.82.84.0.356.500.001 | $81,718 | $95,037 | $103,421 | $103,253 | $112,523 | $28,154 | 8.8% |
| Overtime Earnings Overtime | 001.80.82.84.0.356.503.001 | $12,095 | $8,638 | $21,835 | $11,037 | $22,709 | $0 | 4% |
| Specialty Pay Specialty Pay | 001.80.82.84.0.356.504.001 | $477 | $783 | $804 | $745 | $804 | $246 | 0% |
| Longevity Pay Longevity Pay | 001.80.82.84.0.356.506.001 | $500 | $505 | $505 | $505 | $475 | $75 | -5.9% |
| Group Insurance Medical Insurance | 001.80.82.84.0.356.510.001 | $24,417 | $23,945 | $23,899 | $25,273 | $21,920 | $4,804 | -8.3% |
| Group Insurance Dental Insurance | 001.80.82.84.0.356.510.004 | $186 | $591 | $728 | $755 | $676 | $150 | -7.1% |
| Social Security Contributions Social Security | 001.80.82.84.0.356.511.001 | $5,979 | $6,343 | $7,876 | $6,988 | $8,536 | $1,767 | 8.4% |
| Social Security Contributions Medicare | 001.80.82.84.0.356.511.002 | $1,398 | $1,483 | $1,846 | $1,634 | $2,000 | $414 | 8.3% |
| Retirement Contributions IMRF Pension Expense | 001.80.82.84.0.356.512.001 | $7,979 | $6,733 | $8,079 | $7,358 | $8,979 | $1,859 | 11.1% |
| Other Employee Benefits Sick Leave Incentive | 001.80.82.84.0.356.513.001 | $188 | $264 | $312 | $400 | $401 | $0 | 28.5% |
| Other Employee Benefits Vac/Pers Leave Incent. | 001.80.82.84.0.356.513.002 | $2,958 | $37 | $82 | $750 | $711 | $0 | 767.1% |
| Total Personnel Costs: | | $137,896 | $144,359 | $169,387 | $158,698 | $179,734 | $37,469 | 6.1% |
| | | | | | | | | |
| Contractual Services | | | | | | | | |
| Public Works - General Contractual Beautify RR ROW | 001.80.82.84.0.356.574.010 | $2,687 | $2,625 | $2,953 | $2,953 | $2,953 | $2,953 | 0% |
| Total Contractual Services: | | $2,687 | $2,625 | $2,953 | $2,953 | $2,953 | $2,953 | 0% |
| | | | | | | | | |
| Commodities & Supplies | | | | | | | | |
| General Small Tools | 001.80.82.84.0.356.622.002 | $224 | $233 | $240 | $240 | $247 | $254 | 2.9% |
| Public Works - Forestry Tree/Bush/Flower Repl | 001.80.82.84.0.356.623.002 | $33,815 | $36,869 | $40,160 | $40,160 | $41,365 | $42,606 | 3% |
| Total Commodities & Supplies: | | $34,039 | $37,102 | $40,400 | $40,400 | $41,612 | $42,860 | 3% |

| Name | Account ID | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|---|
| Total Public Grounds Beautification: | | $174,622 | $184,086 | $212,740 | $202,051 | $224,299 | $83,282 | 5.4% |
| | | | | | | | | |
| Holiday Decorations | | | | | | | | |
| Personnel Costs | | | | | | | | |
| Full-Time Earnings Full-Time Earnings | 001.80.82.00.8.401.500.001 | $7,752 | $9,044 | $10,000 | $9,829 | $10,934 | $11,262 | 9.3% |
| Overtime Earnings Overtime | 001.80.82.00.8.401.503.001 | $972 | $758 | $1,759 | $911 | $1,830 | $1,884 | 4% |
| Specialty Pay Specialty Pay | 001.80.82.00.8.401.504.001 | $38 | $59 | $66 | $60 | $66 | $84 | 0% |
| Longevity Pay Longevity Pay | 001.80.82.00.8.401.506.001 | $45 | $45 | $45 | $45 | $45 | $57 | 0% |
| Group Insurance Medical Insurance | 001.80.82.00.8.401.510.001 | $2,887 | $2,604 | $2,515 | $2,600 | $2,180 | $2,243 | -13.3% |
| Group Insurance Dental Insurance | 001.80.82.00.8.401.510.004 | $0 | $56 | $78 | $78 | $66 | $84 | -15.4% |
| Social Security Contributions Social Security | 001.80.82.00.8.401.511.001 | $547 | $600 | $749 | $662 | $816 | $840 | 8.9% |
| Social Security Contributions Medicare | 001.80.82.00.8.401.511.002 | $128 | $140 | $177 | $154 | $193 | $199 | 9% |
| Retirement Contributions IMRF Pension Expense | 001.80.82.00.8.401.512.001 | $717 | $634 | $854 | $698 | $974 | $1,003 | 14.1% |
| Other Employee Benefits Sick Leave Incentive | 001.80.82.00.8.401.513.001 | $38 | $53 | $157 | $75 | $100 | $103 | -36.3% |
| Other Employee Benefits Vac/Pers Leave Incent. | 001.80.82.00.8.401.513.002 | $17 | $7 | $14 | $150 | $143 | $147 | 921.4% |
| Total Personnel Costs: | | $13,140 | $14,001 | $16,414 | $15,262 | $17,347 | $17,906 | 5.7% |
| Total Holiday Decorations: | | $13,140 | $14,001 | $16,414 | $15,262 | $17,347 | $17,906 | 5.7% |
| Total Forestry & Grounds: | | $2,075,922 | $2,228,897 | $2,489,212 | $2,425,028 | $2,627,647 | $2,179,386 | 5.6% |
| | | | | | | | | |
| Water and Sewer | | | | | | | | |
| Administration | | | | | | | | |
| Personnel Costs | | | | | | | | |
| Full-Time Earnings Full-Time Earnings | 050.80.84.00.0.000.500.001 | $399,956 | $418,704 | $384,372 | $382,099 | $411,139 | $423,373 | 7% |
| Overtime Earnings Overtime | 050.80.84.00.0.000.503.001 | $246 | $293 | $4,153 | $532 | $4,320 | $4,449 | 4% |
| Specialty Pay Specialty Pay | 050.80.84.00.0.000.504.001 | $600 | $600 | $601 | $560 | $601 | $619 | 0% |
| Longevity Pay Longevity Pay | 050.80.84.00.0.000.506.001 | $2,570 | $2,445 | $2,370 | $2,370 | $2,270 | $2,270 | -4.2% |

| Name | Account ID | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|---|
| Group Insurance Medical Insurance | 050.80.84.00.0.000.510.001 | $78,474 | $74,077 | $83,390 | $75,542 | $68,730 | $70,791 | -17.6% |
| Group Insurance Workers' Comp Ins | 050.80.84.00.0.000.510.003 | $35,700 | $35,100 | $37,011 | $37,011 | $48,780 | $50,243 | 31.8% |
| Group Insurance Dental Insurance | 050.80.84.00.0.000.510.004 | $1,890 | $1,837 | $1,883 | $1,596 | $1,529 | $1,574 | -18.8% |
| Social Security Contributions Social Security | 050.80.84.00.0.000.511.001 | $23,508 | $23,340 | $27,831 | $23,980 | $25,858 | $26,633 | -7.1% |
| Social Security Contributions Medicare | 050.80.84.00.0.000.511.002 | $5,901 | $5,858 | $6,777 | $5,607 | $6,324 | $6,513 | -6.7% |
| Retirement Contributions IMRF Pension Expense | 050.80.84.00.0.000.512.001 | -$74,586 | $37,290 | $26,454 | $25,272 | $27,490 | $28,312 | 3.9% |
| Other Employee Benefits Sick Leave Incentive | 050.80.84.00.0.000.513.001 | -$7,142 | $4,341 | $2,496 | $470 | $500 | $515 | -80% |
| Other Employee Benefits Vac/Pers Leave Incent. | 050.80.84.00.0.000.513.002 | $39,070 | $7,667 | $28,328 | $17,818 | $18,527 | $19,082 | -34.6% |
| Other Employee Benefits OPEB Expense | 050.80.84.00.0.000.513.009 | $47,480 | -$169,902 | $0 | $0 | $0 | $0 | 0% |
| Other Employee Benefits Unemployment Comp | 050.80.84.00.0.000.513.013 | $2,000 | $2,000 | $0 | $0 | $0 | $0 | 0% |
| Total Personnel Costs: | | $555,668 | $443,651 | $605,666 | $572,857 | $616,068 | $634,374 | 1.7% |
| | | | | | | | | |
| Contractual Services | | | | | | | | |
| Dues & Memberships Dues & Memberships | 050.80.84.00.0.000.518.001 | $427 | $9,237 | $3,723 | $4,942 | $4,942 | $4,942 | 32.7% |
| Other Employee Expenses Other Employee Exp. | 050.80.84.00.0.000.521.001 | $3,456 | $4,078 | $3,813 | $3,813 | $3,927 | $4,045 | 3% |
| Travel & Meetings Travel & Meetings | 050.80.84.00.0.000.522.001 | $3,468 | $6,284 | $4,973 | $4,973 | $4,973 | $4,973 | 0% |
| Uniform Expense Uniform Expense | 050.80.84.00.0.000.524.001 | $21,193 | $21,351 | $21,993 | $21,993 | $22,653 | $23,333 | 3% |
| Training Training | 050.80.84.00.0.000.525.004 | $14,103 | $17,131 | $13,111 | $13,111 | $13,111 | $13,111 | 0% |
| Professional Services Other Prof. Serv. | 050.80.84.00.0.000.530.006 | $5,786 | $1,370 | $66,472 | $5,572 | $5,739 | $5,911 | -91.4% |
| Equipment Maintenance & Repair Equipment Maint. | 050.80.84.00.0.000.532.002 | $1,354 | $1,408 | $1,450 | $1,450 | $1,494 | $1,539 | 3% |
| Copier Lease Payment Copier Lease Payment | 050.80.84.00.0.000.551.001 | $1,625 | $1,540 | $2,339 | $2,339 | $2,409 | $2,481 | 3% |
| Computer Lease Payment Computer Repl Fund | 050.80.84.00.0.000.552.001 | $12,600 | $9,050 | $11,450 | $11,450 | $10,575 | $10,825 | -7.6% |

| Name | Account ID | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|---|
| Technical Services Comp Programming | 050.80.84.00.0.000.560.002 | $0 | $0 | $1,495 | $1,495 | $1,540 | $1,586 | 3% |
| Technical Services Computer Maint. | 050.80.84.00.0.000.560.007 | $0 | $0 | $1,607 | $1,607 | $1,655 | $1,705 | 3% |
| Technical Services GIS Maintenance | 050.80.84.00.0.000.560.009 | $20,575 | $73,884 | $25,853 | $25,853 | $26,629 | $27,428 | 3% |
| Computer Software Cloud-Based Service | 050.80.84.00.0.000.561.004 | $53,215 | $103,109 | $61,138 | $61,138 | $62,972 | $64,861 | 3% |
| Records Management Printing Expense | 050.80.84.00.0.000.562.002 | $2,590 | $6,802 | $7,045 | $7,045 | $7,256 | $7,474 | 3% |
| Banking Fees Bank & Fiscal Fees | 050.80.84.00.0.000.563.002 | $0 | $0 | $2,583 | $2,583 | $2,583 | $2,583 | 0% |
| Public Works - General Contractual Uniform Rent/Cleaning | 050.80.84.00.0.000.574.005 | $9,089 | $8,841 | $12,339 | $12,339 | $12,709 | $13,090 | 3% |
| Telephone - Cellular Telephone - Cellular | 050.80.84.00.0.000.590.001 | $10,957 | $8,403 | $11,997 | $11,997 | $12,357 | $12,728 | 3% |
| Insurance Expense General Liability | 050.80.84.00.0.000.593.001 | $170,631 | $208,340 | $235,114 | $235,114 | $181,111 | $186,544 | -23% |
| Total Contractual Services: | | $331,069 | $480,828 | $488,495 | $428,814 | $378,635 | $389,159 | -22.5% |
| | | | | | | | | |
| Commodities & Supplies | | | | | | | | |
| Clothing Supplies Clothing Supplies | 050.80.84.00.0.000.603.001 | $433 | $460 | $1,573 | $1,573 | $1,573 | $1,573 | 0% |
| Office Supplies Office Supplies | 050.80.84.00.0.000.606.001 | $4,465 | $4,634 | $4,783 | $4,783 | $4,926 | $5,074 | 3% |
| Other Supplies Other Supplies | 050.80.84.00.0.000.608.001 | $2,253 | $2,343 | $2,413 | $2,413 | $2,485 | $2,560 | 3% |
| Training Supplies Training Supplies | 050.80.84.00.0.000.614.001 | $398 | $803 | $815 | $815 | $815 | $815 | 0% |
| General Open House Supplies | 050.80.84.00.0.000.622.001 | $770 | $3,356 | $3,428 | $3,428 | $3,531 | $3,637 | 3% |
| Public Works - Water/Sewer Engineering Supplies | 050.80.84.00.0.000.626.002 | $187 | $1,366 | $1,409 | $1,000 | $1,000 | $1,000 | -29% |
| Public Works - Water/Sewer Water Conservation Supplies | 050.80.84.00.0.000.626.004 | $0 | $472 | $1,091 | $500 | $500 | $500 | -54.2% |
| Total Commodities & Supplies: | | $8,506 | $13,434 | $15,512 | $14,512 | $14,830 | $15,159 | -4.4% |
| | | | | | | | | |
| Other Expenditures | | | | | | | | |
| Depreciation Depreciation | 050.80.84.00.0.000.638.001 | $930,708 | $1,102,589 | $0 | $0 | $0 | $0 | 0% |
| Total Other Expenditures: | | $930,708 | $1,102,589 | $0 | $0 | $0 | $0 | 0% |
| Total Administration: | | $1,825,950 | $2,040,502 | $1,109,673 | $1,016,183 | $1,009,533 | $1,038,692 | -9% |
| | | | | | | | | |
| Equipment Maintenance | | | | | | | | |

| Name | Account ID | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|---|
| Contractual Services | | | | | | | | |
| Capital Replacement Payments Vehicle Lease Payment | 050.80.84.01.0.000.553.001 | $254,170 | $578,290 | $336,340 | $336,340 | $383,660 | $383,660 | 14.1% |
| Vehicle Maintenance Payment Vehicle Maint Payment | 050.80.84.01.0.000.554.001 | $486,757 | $617,381 | $623,005 | $623,005 | $653,152 | $669,367 | 4.8% |
| Total Contractual Services: | | $740,927 | $1,195,671 | $959,345 | $959,345 | $1,036,812 | $1,053,027 | 8.1% |
| Total Equipment Maintenance: | | $740,927 | $1,195,671 | $959,345 | $959,345 | $1,036,812 | $1,053,027 | 8.1% |
| | | | | | | | | |
| Maintenance of Buildings | | | | | | | | |
| Personnel Costs | | | | | | | | |
| Full-Time Earnings Full-Time Earnings | 050.80.84.87.0.375.500.001 | $137,914 | $159,713 | $176,653 | $175,411 | $196,729 | $202,630 | 11.4% |
| Overtime Earnings Overtime | 050.80.84.87.0.375.503.001 | $24,241 | $20,121 | $39,017 | $19,666 | $40,578 | $41,795 | 4% |
| Specialty Pay Specialty Pay | 050.80.84.87.0.375.504.001 | $630 | $1,042 | $1,134 | $1,053 | $1,134 | $1,168 | 0% |
| Longevity Pay Longevity Pay | 050.80.84.87.0.375.506.001 | $330 | $360 | $360 | $360 | $360 | $360 | 0% |
| Group Insurance Medical Insurance | 050.80.84.87.0.375.510.001 | $40,992 | $26,130 | $25,228 | $27,327 | $24,583 | $25,320 | -2.6% |
| Group Insurance Dental Insurance | 050.80.84.87.0.375.510.004 | $0 | $539 | $752 | $812 | $771 | $794 | 2.5% |
| Social Security Contributions Social Security | 050.80.84.87.0.375.511.001 | $10,273 | $11,086 | $13,694 | $11,949 | $14,890 | $15,336 | 8.7% |
| Social Security Contributions Medicare | 050.80.84.87.0.375.511.002 | $2,403 | $2,593 | $3,207 | $2,794 | $3,486 | $3,590 | 8.7% |
| Retirement Contributions IMRF Pension Expense | 050.80.84.87.0.375.512.001 | -$39,620 | $17,109 | $14,048 | $12,481 | $15,660 | $16,129 | 11.5% |
| Other Employee Benefits Sick Leave Incentive | 050.80.84.87.0.375.513.001 | $95 | $143 | $156 | $0 | $0 | $0 | -100% |
| Other Employee Benefits Vac/Pers Leave Incent. | 050.80.84.87.0.375.513.002 | $2,678 | $2,107 | $3,483 | $1,200 | $1,296 | $1,334 | -62.8% |
| Total Personnel Costs: | | $179,935 | $240,944 | $277,732 | $253,053 | $299,487 | $308,456 | 7.8% |
| | | | | | | | | |
| Contractual Services | | | | | | | | |
| Building Maintenance & Repair Roof Repairs | 050.80.84.87.0.375.533.003 | $0 | $258 | $2,500 | $1,000 | $1,000 | $1,000 | -60% |
| Building Maintenance & Repair Building Repairs | 050.80.84.87.0.375.533.005 | $4,737 | $4,935 | $5,356 | $5,356 | $5,517 | $5,682 | 3% |

| Name | Account ID | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|---|
| Natural Gas Natural Gas | 050.80.84.87.0.375.585.001 | $7,173 | $7,475 | $7,382 | $7,832 | $7,603 | $7,831 | 3% |
| Total Contractual Services: | | $11,909 | $12,668 | $15,238 | $14,188 | $14,120 | $14,513 | -7.3% |
| | | | | | | | | |
| Commodities & Supplies | | | | | | | | |
| Maintenance & Repair Supplies M&R Supplies - PW | 050.80.84.87.0.375.628.003 | $1,722 | $1,791 | $1,845 | $1,845 | $1,900 | $1,957 | 3% |
| Total Commodities & Supplies: | | $1,722 | $1,791 | $1,845 | $1,845 | $1,900 | $1,957 | 3% |
| Total Maintenance of Buildings: | | $193,566 | $255,403 | $294,815 | $269,086 | $315,507 | $324,926 | 7% |
| | | | | | | | | |
| Maintenance of Grounds | | | | | | | | |
| Personnel Costs | | | | | | | | |
| Full-Time Earnings Full-Time Earnings | 050.80.84.87.0.376.500.001 | $26,748 | $30,548 | $32,719 | $33,233 | $35,353 | $36,412 | 8.1% |
| Seasonal Earnings Seasonal Earnings | 050.80.84.87.0.376.502.001 | $0 | $0 | $18,744 | $10,115 | $18,744 | $19,305 | 0% |
| Overtime Earnings Overtime | 050.80.84.87.0.376.503.001 | $4,398 | $2,805 | $8,900 | $4,134 | $9,256 | $9,532 | 4% |
| Specialty Pay Specialty Pay | 050.80.84.87.0.376.504.001 | $153 | $254 | $257 | $237 | $257 | $332 | 0% |
| Longevity Pay Longevity Pay | 050.80.84.87.0.376.506.001 | $185 | $185 | $185 | $185 | $185 | $239 | 0% |
| Group Insurance Medical Insurance | 050.80.84.87.0.376.510.001 | $7,130 | $7,569 | $7,724 | $8,243 | $7,267 | $9,445 | -5.9% |
| Group Insurance Dental Insurance | 050.80.84.87.0.376.510.004 | $149 | $223 | $234 | $246 | $227 | $293 | -3% |
| Social Security Contributions Social Security | 050.80.84.87.0.376.511.001 | $2,041 | $2,033 | $3,784 | $2,903 | $3,974 | $4,093 | 5% |
| Social Security Contributions Medicare | 050.80.84.87.0.376.511.002 | $477 | $475 | $888 | $677 | $932 | $1,211 | 5% |
| Retirement Contributions IMRF Pension Expense | 050.80.84.87.0.376.512.001 | -$6,430 | $3,109 | $2,686 | $2,395 | $2,956 | $3,043 | 10.1% |
| Other Employee Benefits Sick Leave Incentive | 050.80.84.87.0.376.513.001 | $38 | $53 | $156 | $72 | $100 | $103 | -35.9% |
| Other Employee Benefits Vac/Pers Leave Incent. | 050.80.84.87.0.376.513.002 | $2,314 | $7 | $14 | $200 | $143 | $147 | 921.4% |
| Total Personnel Costs: | | $37,204 | $47,262 | $76,291 | $62,640 | $79,394 | $84,155 | 4.1% |
| | | | | | | | | |
| Contractual Services | | | | | | | | |

| Name | Account ID | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|---|
| Public Works - General Contractual Landscape & Fence Maintenance | 050.80.84.87.0.376.574.012 | $500 | $0 | $250 | $250 | $258 | $266 | 3.2% |
| Public Works - General Contractual Grounds Maintenance | 050.80.84.87.0.376.574.014 | $53,615 | $53,091 | $57,433 | $57,433 | $59,156 | $60,931 | 3% |
| Total Contractual Services: | | $54,115 | $53,091 | $57,683 | $57,683 | $59,414 | $61,197 | 3% |
| | | | | | | | | |
| Commodities & Supplies | | | | | | | | |
| General Small Tools | 050.80.84.87.0.376.622.002 | $223 | $221 | $239 | $239 | $246 | $253 | 2.9% |
| General Grounds Maintenance Supplies | 050.80.84.87.0.376.622.003 | $2,684 | $2,770 | $2,900 | $2,900 | $2,987 | $3,077 | 3% |
| General Lawn Care Equipment | 050.80.84.87.0.376.622.004 | $0 | $431 | $550 | $550 | $567 | $584 | 3.1% |
| General Snow Plow Blades | 050.80.84.87.0.376.622.007 | $3,282 | $3,350 | $3,585 | $3,585 | $3,693 | $3,804 | 3% |
| Total Commodities & Supplies: | | $6,188 | $6,771 | $7,274 | $7,274 | $7,493 | $7,718 | 3% |
| Total Maintenance of Grounds: | | $97,507 | $107,124 | $141,248 | $127,597 | $146,301 | $153,070 | 3.6% |
| | | | | | | | | |
| Lake Michigan Water Supply | | | | | | | | |
| Contractual Services | | | | | | | | |
| Water Purchases JAWA - Water Purchase | 050.80.84.87.0.378.570.001 | $5,483,251 | $5,745,426 | $5,987,710 | $5,987,710 | $6,167,341 | $6,352,361 | 3% |
| Water Purchases JAWA - Power Cost | 050.80.84.87.0.378.570.002 | $88,072 | $120,569 | $99,060 | $99,060 | $102,032 | $105,093 | 3% |
| Water Purchases JAWA - O&M Cost | 050.80.84.87.0.378.570.003 | $417,491 | $385,955 | $469,577 | $469,577 | $483,664 | $498,174 | 3% |
| Water Purchases JAWA - Fixed Cost | 050.80.84.87.0.378.570.004 | $1,417,850 | $1,116,308 | $1,594,741 | $1,594,741 | $1,642,583 | $1,691,810 | 3% |
| Total Contractual Services: | | $7,406,664 | $7,368,258 | $8,151,088 | $8,151,088 | $8,395,620 | $8,647,438 | 3% |
| Total Lake Michigan Water Supply: | | $7,406,664 | $7,368,258 | $8,151,088 | $8,151,088 | $8,395,620 | $8,647,438 | 3% |
| | | | | | | | | |
| Water Supply Maint. and Repair | | | | | | | | |
| Personnel Costs | | | | | | | | |
| Full-Time Earnings Full-Time Earnings | 050.80.84.87.0.379.500.001 | $325,224 | $358,963 | $369,934 | $380,673 | $401,057 | $413,087 | 8.4% |
| Overtime Earnings Overtime | 050.80.84.87.0.379.503.001 | $51,039 | $41,756 | $76,992 | $45,260 | $80,073 | $82,473 | 4% |
| Specialty Pay Specialty Pay | 050.80.84.87.0.379.504.001 | $1,334 | $1,483 | $1,404 | $1,306 | $1,404 | $1,446 | 0% |
| Longevity Pay Longevity Pay | 050.80.84.87.0.379.506.001 | $2,525 | $2,315 | $2,315 | $2,315 | $2,415 | $2,487 | 4.3% |

| Name | Account ID | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|---|
| Group Insurance Medical Insurance | 050.80.84.87.0.379.510.001 | $92,653 | $72,397 | $70,833 | $76,729 | $68,912 | $70,979 | -2.7% |
| Group Insurance Dental Insurance | 050.80.84.87.0.379.510.004 | $0 | $1,545 | $2,156 | $2,331 | $2,209 | $2,275 | 2.5% |
| Social Security Contributions Social Security | 050.80.84.87.0.379.511.001 | $24,762 | $25,046 | $28,826 | $25,953 | $30,344 | $31,253 | 5.3% |
| Social Security Contributions Medicare | 050.80.84.87.0.379.511.002 | $5,791 | $5,858 | $6,748 | $6,068 | $7,105 | $7,318 | 5.3% |
| Retirement Contributions IMRF Pension Expense | 050.80.84.87.0.379.512.001 | -$66,974 | $38,465 | $29,571 | $27,274 | $31,910 | $32,867 | 7.9% |
| Other Employee Benefits Sick Leave Incentive | 050.80.84.87.0.379.513.001 | $379 | $572 | $624 | $0 | $0 | $0 | -100% |
| Other Employee Benefits Vac/Pers Leave Incent. | 050.80.84.87.0.379.513.002 | $19,347 | $8,247 | $13,550 | $4,000 | $4,360 | $4,489 | -67.8% |
| Other Employee Benefits Retiree Sick Incentive | 050.80.84.87.0.379.513.003 | $0 | $31,512 | $0 | $0 | $0 | $0 | 0% |
| Total Personnel Costs: | | $456,079 | $588,159 | $602,953 | $571,909 | $629,789 | $648,674 | 4.5% |
| | | | | | | | | |
| Contractual Services | | | | | | | | |
| Equipment Maintenance & Repair Equipment Maint. | 050.80.84.87.0.379.532.002 | $58,468 | $63,774 | $64,272 | $64,272 | $66,200 | $68,186 | 3% |
| Building Maintenance & Repair Emergency Repairs | 050.80.84.87.0.379.533.004 | $2,000 | $2,649 | $2,080 | $2,080 | $2,142 | $2,206 | 3% |
| Building Maintenance & Repair Electrical Repairs | 050.80.84.87.0.379.533.006 | $4,752 | $5,099 | $5,356 | $5,356 | $5,517 | $5,683 | 3% |
| Water Contractual Services Water Sample Testing | 050.80.84.87.0.379.569.003 | $13,415 | $18,940 | $19,994 | $29,994 | $30,894 | $31,821 | 54.5% |
| Water Contractual Services Water Tank Repairs | 050.80.84.87.0.379.569.004 | $0 | $2,782 | $3,214 | $3,214 | $3,310 | $3,409 | 3% |
| Electricity Electricity | 050.80.84.87.0.379.586.001 | $73,849 | $89,624 | $89,158 | $89,158 | $91,833 | $94,588 | 3% |
| Total Contractual Services: | | $152,483 | $182,867 | $184,074 | $194,074 | $199,896 | $205,893 | 8.6% |
| | | | | | | | | |
| Capital Outlay | | | | | | | | |
| Asset Retirement Obligation Amortization | 050.80.84.87.0.000.731.001 | $7,500 | $7,500 | $0 | $0 | $0 | $0 | 0% |
| Water Distribution Tank Repair/Inspection | 050.80.84.87.0.379.671.002 | $10,568 | $15,920 | $20,600 | $20,600 | $21,218 | $21,855 | 3% |

| Name | Account ID | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|---|
| Water Distribution Tank Dsgn Engineering | 050.80.84.87.0.379.671.004 | $1,000 | $11,300 | $15,600 | $20,600 | $21,218 | $21,855 | 36% |
| Total Capital Outlay: | | $19,068 | $34,720 | $36,200 | $41,200 | $42,436 | $43,710 | 17.2% |
| | | | | | | | | |
| Commodities & Supplies | | | | | | | | |
| General Repair/Maint Supplies | 050.80.84.87.0.379.622.009 | $20,639 | $28,582 | $24,609 | $24,609 | $25,347 | $26,107 | 3% |
| Public Works - Water/Sewer Water Treatment Chemicals | 050.80.84.87.0.379.626.005 | $11,468 | $20,988 | $19,282 | $19,282 | $19,860 | $20,456 | 3% |
| Gas Generators | 050.80.84.87.0.379.627.002 | $12,032 | $7,401 | $16,068 | $16,068 | $16,550 | $17,046 | 3% |
| Total Commodities & Supplies: | | $44,138 | $56,971 | $59,959 | $59,959 | $61,757 | $63,609 | 3% |
| Total Water Supply Maint. and Repair: | | $671,768 | $862,717 | $883,186 | $867,142 | $933,878 | $961,886 | 5.7% |
| | | | | | | | | |
| Water Distribution Maint. & Rep | | | | | | | | |
| Personnel Costs | | | | | | | | |
| Full-Time Earnings Full-Time Earnings | 050.80.84.87.0.380.500.001 | $442,912 | $499,219 | $536,236 | $540,339 | $584,829 | $602,373 | 9.1% |
| Part-Time Earnings Part-Time Earnings | 050.80.84.87.0.380.501.001 | $25,050 | $21,327 | $44,839 | $22,146 | $19,563 | $20,148 | -56.4% |
| Overtime Earnings Overtime | 050.80.84.87.0.380.503.001 | $87,167 | $81,280 | $122,539 | $81,965 | $127,442 | $131,264 | 4% |
| Specialty Pay Specialty Pay | 050.80.84.87.0.380.504.001 | $1,959 | $1,509 | $1,443 | $1,343 | $1,443 | $1,485 | 0% |
| Longevity Pay Longevity Pay | 050.80.84.87.0.380.506.001 | $2,820 | $3,090 | $3,090 | $3,090 | $2,790 | $2,790 | -9.7% |
| Group Insurance Medical Insurance | 050.80.84.87.0.380.510.001 | $109,481 | $100,478 | $95,927 | $103,930 | $93,407 | $96,209 | -2.6% |
| Group Insurance Dental Insurance | 050.80.84.87.0.380.510.004 | $0 | $2,085 | $2,908 | $3,146 | $2,977 | $3,064 | 2.4% |
| Social Security Contributions Social Security | 050.80.84.87.0.380.511.001 | $35,135 | $37,420 | $44,975 | $39,209 | $44,770 | $46,111 | -0.5% |
| Social Security Contributions Medicare | 050.80.84.87.0.380.511.002 | $8,217 | $8,752 | $10,527 | $9,169 | $10,477 | $10,789 | -0.5% |
| Retirement Contributions IMRF Pension Expense | 050.80.84.87.0.380.512.001 | -$102,680 | $58,062 | $46,137 | $41,168 | $47,080 | $48,490 | 2% |
| Other Employee Benefits Sick Leave Incentive | 050.80.84.87.0.380.513.001 | $432 | $673 | $624 | $0 | $0 | $0 | -100% |
| Other Employee Benefits Vac/Pers Leave Incent. | 050.80.84.87.0.380.513.002 | $8,495 | $9,645 | $16,514 | $5,250 | $5,481 | $5,643 | -66.8% |

| Name | Account ID | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|---|
| Total Personnel Costs: | | $618,990 | $823,541 | $925,759 | $850,755 | $940,259 | $968,366 | 1.6% |
| | | | | | | | | |
| Contractual Services | | | | | | | | |
| Professional Services Control System Programming | 050.80.84.87.0.380.530.005 | $35,487 | $26,551 | $37,492 | $37,492 | $38,617 | $39,776 | 3% |
| Professional Services Other Prof. Serv. | 050.80.84.87.0.380.530.006 | $29,620 | $44,303 | $30,147 | $30,147 | $31,051 | $31,983 | 3% |
| Equipment Maintenance & Repair Equipment Maint. | 050.80.84.87.0.380.532.002 | $6,104 | $6,349 | $6,541 | $6,541 | $6,737 | $6,939 | 3% |
| Water Contractual Services Parkway Restoration | 050.80.84.87.0.380.569.006 | $48,543 | $50,681 | $54,631 | $54,631 | $56,270 | $57,958 | 3% |
| Water Contractual Services Pavement Restoration | 050.80.84.87.0.380.569.007 | $43,999 | $45,135 | $47,308 | $47,308 | $48,727 | $50,189 | 3% |
| Water Contractual Services Refuse Disposal | 050.80.84.87.0.380.569.008 | $7,035 | $7,316 | $7,535 | $7,535 | $7,761 | $7,994 | 3% |
| Sewer Contractual Services Backflow Prevention Program | 050.80.84.87.0.380.571.006 | $25,578 | $18,700 | $27,316 | $27,316 | $28,135 | $28,979 | 3% |
| Public Works - General Contractual Julie Service Charges | 050.80.84.87.0.380.574.007 | $0 | $8,209 | $10,712 | $10,712 | $11,033 | $11,364 | 3% |
| Public Works - General Contractual Contract Hauling | 050.80.84.87.0.380.574.008 | $33,692 | $48,717 | $38,277 | $38,277 | $39,425 | $40,608 | 3% |
| Total Contractual Services: | | $230,058 | $255,962 | $259,959 | $259,959 | $267,756 | $275,790 | 3% |
| | | | | | | | | |
| Capital Outlay | | | | | | | | |
| Office Equipment Office Eqpt - Water | 050.80.84.87.0.380.656.007 | $1,124 | $0 | $1,205 | $1,205 | $1,241 | $1,278 | 3% |
| Water Distribution Wireless Telemetry System Maint | 050.80.84.87.0.380.671.006 | $8,911 | $1,600 | $10,712 | $10,712 | $9,000 | $9,000 | -16% |
| Total Capital Outlay: | | $10,035 | $1,600 | $11,917 | $11,917 | $10,241 | $10,278 | -14.1% |
| | | | | | | | | |
| Commodities & Supplies | | | | | | | | |
| General Small Tools | 050.80.84.87.0.380.622.002 | $456 | $453 | $488 | $488 | $503 | $518 | 3.1% |
| General Restoration Materials | 050.80.84.87.0.380.622.005 | $30,941 | $32,208 | $33,174 | $33,174 | $34,169 | $35,194 | 3% |
| General Emergency Barricades | 050.80.84.87.0.380.622.006 | $1,940 | $0 | $2,328 | $2,328 | $2,398 | $2,470 | 3% |
| General Repair/Maint Supplies | 050.80.84.87.0.380.622.009 | $115,111 | $18,915 | $53,079 | $53,079 | $54,671 | $56,311 | 3% |
| Gas Water - Gas Pumps/Generators | 050.80.84.87.0.380.627.003 | $2,251 | $2,341 | $2,411 | $2,411 | $2,483 | $2,557 | 3% |

| Name | Account ID | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|---|
| Total Commodities & Supplies: | | $150,700 | $53,916 | $91,480 | $91,480 | $94,224 | $97,050 | 3% |
| Total Water Distribution Maint. & Rep: | | $1,009,783 | $1,135,018 | $1,289,115 | $1,214,111 | $1,312,480 | $1,351,484 | 1.8% |
| | | | | | | | | |
| Water Meter Maintenance | | | | | | | | |
| Personnel Costs | | | | | | | | |
| Full-Time Earnings Full-Time Earnings | 050.80.84.87.0.381.500.001 | $42,356 | $47,655 | $50,618 | $51,358 | $54,663 | $56,301 | 8% |
| Seasonal Earnings Seasonal Earnings | 050.80.84.87.0.381.502.001 | $0 | $0 | $7,656 | $7,709 | $7,656 | $7,884 | 0% |
| Overtime Earnings Overtime | 050.80.84.87.0.381.503.001 | $5,413 | $3,881 | $8,145 | $3,500 | $8,470 | $8,722 | 4% |
| Specialty Pay Specialty Pay | 050.80.84.87.0.381.504.001 | $300 | $300 | $301 | $279 | $301 | $313 | 0% |
| Longevity Pay Longevity Pay | 050.80.84.87.0.381.506.001 | $400 | $400 | $400 | $400 | $400 | $412 | 0% |
| Group Insurance Medical Insurance | 050.80.84.87.0.381.510.001 | $6,984 | $4,684 | $3,648 | $3,950 | $3,563 | $3,668 | -2.3% |
| Group Insurance Dental Insurance | 050.80.84.87.0.381.510.004 | $0 | $74 | $103 | $110 | $106 | $110 | 2.9% |
| Social Security Contributions Social Security | 050.80.84.87.0.381.511.001 | $2,996 | $3,201 | $4,163 | $3,901 | $4,443 | $4,575 | 6.7% |
| Social Security Contributions Medicare | 050.80.84.87.0.381.511.002 | $701 | $749 | $976 | $900 | $1,042 | $1,072 | 6.8% |
| Retirement Contributions IMRF Pension Expense | 050.80.84.87.0.381.512.001 | -$7,781 | $5,015 | $3,782 | $3,496 | $4,174 | $4,297 | 10.4% |
| Other Employee Benefits Vac/Pers Leave Incent. | 050.80.84.87.0.381.513.002 | $0 | $0 | $0 | $150 | $143 | $147 | N/A |
| Total Personnel Costs: | | $51,369 | $65,957 | $79,792 | $75,753 | $84,961 | $87,501 | 6.5% |
| | | | | | | | | |
| Contractual Services | | | | | | | | |
| Equipment Rental Vehicle Rental | 050.80.84.87.0.381.547.003 | $500 | $0 | $1,639 | $1,639 | $1,688 | $1,739 | 3% |
| Technical Services Comp Programming | 050.80.84.87.0.381.560.002 | $32,719 | $27,324 | $32,136 | $32,136 | $33,100 | $34,093 | 3% |
| Water Contractual Services Meter Installation | 050.80.84.87.0.381.569.001 | $39,864 | $46,743 | $78,412 | $78,412 | $80,764 | $83,187 | 3% |
| Water Contractual Services Meter Testing & Repair | 050.80.84.87.0.381.569.002 | $14,031 | $16,507 | $26,780 | $26,780 | $27,583 | $28,410 | 3% |
| Total Contractual Services: | | $87,114 | $90,575 | $138,967 | $138,967 | $143,135 | $147,429 | 3% |
| | | | | | | | | |

| Name | Account ID | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|---|
| Capital Outlay | | | | | | | | |
| Other Equipment Water Meters | 050.80.84.87.0.381.665.050 | $67,045 | $66,358 | $87,807 | $72,441 | $74,614 | $76,852 | -15% |
| Total Capital Outlay: | | $67,045 | $66,358 | $87,807 | $72,441 | $74,614 | $76,852 | -15% |
| | | | | | | | | |
| Commodities & Supplies | | | | | | | | |
| General Small Tools | 050.80.84.87.0.381.622.002 | $197 | $194 | $211 | $211 | $217 | $223 | 2.8% |
| Public Works - Water/Sewer Water Meter Repair Parts | 050.80.84.87.0.381.626.008 | $3,043 | $3,483 | $3,617 | $3,617 | $3,725 | $3,837 | 3% |
| Total Commodities & Supplies: | | $3,240 | $3,677 | $3,828 | $3,828 | $3,942 | $4,060 | 3% |
| Total Water Meter Maintenance: | | $208,768 | $226,567 | $310,394 | $290,989 | $306,652 | $315,842 | -1.2% |
| | | | | | | | | |
| Water Valve/Hydrant Maint & Rep | | | | | | | | |
| Personnel Costs | | | | | | | | |
| Full-Time Earnings Full-Time Earnings | 050.80.84.87.0.382.500.001 | $168,309 | $187,760 | $203,539 | $202,653 | $219,839 | $226,433 | 8% |
| Overtime Earnings Overtime | 050.80.84.87.0.382.503.001 | $35,319 | $34,028 | $50,813 | $34,125 | $52,846 | $54,430 | 4% |
| Specialty Pay Specialty Pay | 050.80.84.87.0.382.504.001 | $718 | $631 | $635 | $587 | $635 | $654 | 0% |
| Longevity Pay Longevity Pay | 050.80.84.87.0.382.506.001 | $855 | $1,125 | $1,125 | $1,125 | $1,125 | $1,158 | 0% |
| Group Insurance Medical Insurance | 050.80.84.87.0.382.510.001 | $27,911 | $28,804 | $27,979 | $30,310 | $27,352 | $28,171 | -2.2% |
| Group Insurance Dental Insurance | 050.80.84.87.0.382.510.004 | $0 | $594 | $833 | $897 | $853 | $878 | 2.4% |
| Social Security Contributions Social Security | 050.80.84.87.0.382.511.001 | $12,739 | $13,606 | $15,901 | $14,352 | $17,046 | $17,557 | 7.2% |
| Social Security Contributions Medicare | 050.80.84.87.0.382.511.002 | $2,979 | $3,182 | $3,723 | $3,355 | $3,991 | $4,108 | 7.2% |
| Retirement Contributions IMRF Pension Expense | 050.80.84.87.0.382.512.001 | -$35,150 | $20,846 | $16,311 | $15,045 | $17,927 | $18,464 | 9.9% |
| Other Employee Benefits Vac/Pers Leave Incent. | 050.80.84.87.0.382.513.002 | $1,476 | $121 | $0 | $0 | $395 | $0 | N/A |
| Total Personnel Costs: | | $215,156 | $290,696 | $320,859 | $302,449 | $342,009 | $351,853 | 6.6% |
| | | | | | | | | |
| Contractual Services | | | | | | | | |
| Public Works - General Contractual Painting Services | 050.80.84.87.0.382.574.001 | $41,610 | $43,279 | $44,578 | $44,578 | $45,915 | $47,292 | 3% |

| Name | Account ID | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|---|
| Public Works - General Contractual Contract Hauling | 050.80.84.87.0.382.574.008 | $20,386 | $24,095 | $23,156 | $23,156 | $23,851 | $24,567 | 3% |
| Total Contractual Services: | | $61,996 | $67,374 | $67,734 | $67,734 | $69,766 | $71,859 | 3% |
| | | | | | | | | |
| Commodities & Supplies | | | | | | | | |
| General Restoration Materials | 050.80.84.87.0.382.622.005 | $9,977 | $10,541 | $10,857 | $10,857 | $11,183 | $11,518 | 3% |
| General Repair/Maint Supplies | 050.80.84.87.0.382.622.009 | $20,400 | $18,333 | $21,852 | $21,852 | $22,508 | $23,183 | 3% |
| Public Works - Water/Sewer Painting Supplies | 050.80.84.87.0.382.626.001 | $1,689 | $1,757 | $1,810 | $1,810 | $1,864 | $1,920 | 3% |
| Public Works - Water/Sewer Water Hydrants | 050.80.84.87.0.382.626.006 | $40,800 | $42,429 | $43,705 | $43,705 | $45,016 | $46,366 | 3% |
| Public Works - Water/Sewer Water Valves | 050.80.84.87.0.382.626.007 | $12,078 | $0 | $34,784 | $34,784 | $35,828 | $36,903 | 3% |
| Total Commodities & Supplies: | | $84,944 | $73,060 | $113,008 | $113,008 | $116,399 | $119,890 | 3% |
| Total Water Valve/Hydrant Maint & Rep: | | $362,096 | $431,129 | $501,601 | $483,191 | $528,174 | $543,602 | 5.3% |
| | | | | | | | | |
| Sanitary Sewer Maint and Repair | | | | | | | | |
| Personnel Costs | | | | | | | | |
| Full-Time Earnings Full-Time Earnings | 050.80.84.88.0.383.500.001 | $307,044 | $337,113 | $360,709 | $360,153 | $387,381 | $399,000 | 7.4% |
| Overtime Earnings Overtime | 050.80.84.88.0.383.503.001 | $58,224 | $64,552 | $92,708 | $76,986 | $96,417 | $99,309 | 4% |
| Specialty Pay Specialty Pay | 050.80.84.88.0.383.504.001 | $1,123 | $1,080 | $1,081 | $1,007 | $1,081 | $1,113 | 0% |
| Longevity Pay Longevity Pay | 050.80.84.88.0.383.506.001 | $1,810 | $2,290 | $2,290 | $2,290 | $2,290 | $2,290 | 0% |
| Group Insurance Medical Insurance | 050.80.84.88.0.383.510.001 | $85,097 | $80,408 | $80,446 | $87,152 | $78,576 | $80,933 | -2.3% |
| Group Insurance Dental Insurance | 050.80.84.88.0.383.510.004 | $813 | $1,971 | $2,359 | $2,551 | $2,415 | $2,487 | 2.4% |
| Social Security Contributions Social Security | 050.80.84.88.0.383.511.001 | $22,429 | $24,299 | $28,344 | $26,204 | $30,226 | $31,132 | 6.6% |
| Social Security Contributions Medicare | 050.80.84.88.0.383.511.002 | $5,245 | $5,683 | $6,634 | $6,127 | $7,075 | $7,285 | 6.6% |
| Retirement Contributions IMRF Pension Expense | 050.80.84.88.0.383.512.001 | -$64,390 | $37,116 | $29,077 | $27,802 | $31,786 | $32,737 | 9.3% |

| Name | Account ID | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|---|
| Other Employee Benefits Vac/Pers Leave Incent. | 050.80.84.88.0.383.513.002 | $635 | $144 | $301 | $250 | $269 | $277 | -10.6% |
| Total Personnel Costs: | | $418,031 | $554,656 | $603,949 | $590,522 | $637,516 | $656,563 | 5.6% |
| | | | | | | | | |
| Contractual Services | | | | | | | | |
| Equipment Maintenance & Repair Equipment Maint. | 050.80.84.88.0.383.532.002 | $6,000 | $6,183 | $6,427 | $6,427 | $6,620 | $6,819 | 3% |
| Water Contractual Services Refuse Disposal | 050.80.84.88.0.383.569.008 | $5,858 | $5,605 | $6,275 | $6,275 | $6,463 | $6,657 | 3% |
| Sewer Contractual Services Sewer Repair/Repl | 050.80.84.88.0.383.571.001 | $29,151 | $21,693 | $37,492 | $37,492 | $38,617 | $39,776 | 3% |
| Sewer Contractual Services Building Sewer Insp | 050.80.84.88.0.383.571.002 | $28,062 | $31,197 | $53,560 | $53,560 | $55,167 | $56,822 | 3% |
| Sewer Contractual Services Sewer Cleaning | 050.80.84.88.0.383.571.003 | $50,975 | $47,013 | $54,631 | $54,631 | $56,270 | $57,958 | 3% |
| Sewer Contractual Services Flow Monitoring Analy | 050.80.84.88.0.383.571.007 | $29,278 | $15,640 | $26,780 | $26,780 | $27,583 | $28,410 | 3% |
| Public Works - General Contractual Contract Hauling | 050.80.84.88.0.383.574.008 | $6,316 | $14,985 | $6,766 | $6,766 | $6,969 | $7,178 | 3% |
| Electricity Electricity | 050.80.84.88.0.383.586.001 | $6,692 | $18,445 | $27,201 | $27,201 | $20,000 | $20,600 | -26.5% |
| Total Contractual Services: | | $162,332 | $160,761 | $219,132 | $219,132 | $217,689 | $224,220 | -0.7% |
| | | | | | | | | |
| Commodities & Supplies | | | | | | | | |
| General Restoration Materials | 050.80.84.88.0.383.622.005 | $4,644 | $4,830 | $4,975 | $4,975 | $5,124 | $5,278 | 3% |
| General Repair/Maint Supplies | 050.80.84.88.0.383.622.009 | $14,138 | $13,773 | $16,389 | $16,389 | $16,881 | $17,387 | 3% |
| Public Works - Water/Sewer Manhole Frame Supp | 050.80.84.88.0.383.626.003 | $1,685 | $6,240 | $6,427 | $6,427 | $6,620 | $6,819 | 3% |
| Total Commodities & Supplies: | | $20,467 | $24,843 | $27,791 | $27,791 | $28,625 | $29,484 | 3% |
| Total Sanitary Sewer Maint and Repair: | | $600,829 | $740,259 | $850,872 | $837,445 | $883,830 | $910,267 | 3.9% |
| Total Water and Sewer: | | $13,117,859 | $14,362,649 | $14,491,337 | $14,216,177 | $14,868,787 | $15,300,234 | 2.6% |
| | | | | | | | | |
| Engineering | | | | | | | | |
| Administration | | | | | | | | |
| Personnel Costs | | | | | | | | |

| Name | Account ID | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|---|
| Full-Time Earnings Full-Time Earnings | 001.80.83.00.0.000.500.001 | $760,739 | $751,023 | $795,973 | $744,667 | $835,195 | $860,250 | 4.9% |
| Part-Time Earnings Part-Time Earnings | 001.80.83.00.0.000.501.001 | $29,976 | $33,543 | $29,211 | $37,167 | $30,179 | $31,084 | 3.3% |
| Seasonal Earnings Seasonal Earnings | 001.80.83.00.0.000.502.001 | $13,096 | $14,874 | $23,400 | $24,332 | $23,400 | $24,102 | 0% |
| Overtime Earnings Overtime | 001.80.83.00.0.000.503.001 | $3,261 | $4,358 | $31,253 | $2,508 | $32,504 | $33,479 | 4% |
| Specialty Pay Specialty Pay | 001.80.83.00.0.000.504.001 | $485 | $600 | $601 | $143 | $0 | $0 | -100% |
| Longevity Pay Longevity Pay | 001.80.83.00.0.000.506.001 | $4,050 | $4,300 | $4,900 | $4,900 | $3,700 | $3,700 | -24.5% |
| Group Insurance Medical Insurance | 001.80.83.00.0.000.510.001 | $116,199 | $101,975 | $120,737 | $105,346 | $113,945 | $117,362 | -5.6% |
| Group Insurance Dental Insurance | 001.80.83.00.0.000.510.004 | $2,544 | $2,169 | $2,191 | $2,242 | $2,733 | $2,814 | 24.7% |
| Social Security Contributions Social Security | 001.80.83.00.0.000.511.001 | $50,437 | $49,832 | $58,434 | $50,973 | $59,241 | $61,017 | 1.4% |
| Social Security Contributions Medicare | 001.80.83.00.0.000.511.002 | $11,796 | $11,654 | $13,671 | $11,920 | $13,860 | $14,274 | 1.4% |
| Retirement Contributions IMRF Pension Expense | 001.80.83.00.0.000.512.001 | $68,160 | $51,575 | $55,355 | $51,558 | $60,013 | $61,813 | 8.4% |
| Other Employee Benefits Sick Leave Incentive | 001.80.83.00.0.000.513.001 | $0 | $0 | $0 | $2,700 | $2,702 | $2,783 | N/A |
| Other Employee Benefits Vac/Pers Leave Incent. | 001.80.83.00.0.000.513.002 | $24,768 | $9,938 | $10,531 | $17,500 | $27,530 | $28,355 | 161.4% |
| Other Employee Benefits Retiree Sick Incentive | 001.80.83.00.0.000.513.003 | $40,364 | $0 | $0 | $0 | $0 | $0 | 0% |
| **Total Personnel Costs:** | | **$1,125,874** | **$1,035,841** | **$1,146,257** | **$1,055,956** | **$1,205,002** | **$1,241,033** | **5.1%** |
| | | | | | | | | |
| **Contractual Services** | | | | | | | | |
| Dues & Memberships Dues & Memberships | 001.80.83.00.0.000.518.001 | $1,643 | $1,496 | $1,533 | $1,533 | $1,533 | $1,533 | 0% |
| Training Training | 001.80.83.00.0.000.525.004 | $4,527 | $5,323 | $4,253 | $4,253 | $4,253 | $4,253 | 0% |
| Professional Services Other Prof. Serv. | 001.80.83.00.0.000.530.006 | $43,318 | $68,114 | $109,581 | $150,000 | $163,591 | $168,498 | 49.3% |
| Equipment Maintenance & Repair Equipment Maint. | 001.80.83.00.0.000.532.002 | $0 | $1,639 | $688 | $688 | $1,739 | $1,791 | 152.8% |
| Capital Replacement Payments Vehicle Lease Payment | 001.80.83.00.0.000.553.001 | $13,330 | $13,000 | $10,620 | $10,620 | $14,420 | $14,420 | 35.8% |

| Name | Account ID | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|---|
| Vehicle Maintenance Payment Vehicle Maint Payment | 001.80.83.00.0.000.554.001 | $33,128 | $42,018 | $42,401 | $42,401 | $44,453 | $45,556 | 4.8% |
| Computer Software Cloud-Based Service | 001.80.83.00.0.000.561.004 | -$1,212 | $6,751 | $4,161 | $4,161 | $4,286 | $4,415 | 3% |
| Records Management Maps & Plats | 001.80.83.00.0.000.562.004 | $0 | $0 | $3,393 | $1,293 | $1,332 | $1,372 | -60.7% |
| Public Works - Engineering Contractual ROW Restoration | 001.80.83.00.0.000.577.004 | $6,859 | $7,194 | $7,757 | $7,757 | $7,990 | $8,230 | 3% |
| Telephone - Cellular Telephone - Cellular | 001.80.83.00.0.000.590.001 | $5,511 | $4,773 | $6,556 | $6,556 | $6,753 | $6,956 | 3% |
| **Total Contractual Services:** | | **$107,103** | **$150,308** | **$190,943** | **$229,262** | **$250,350** | **$257,024** | **31.1%** |
| | | | | | | | | |
| **Capital Outlay** | | | | | | | | |
| Office Equipment Office Eqpt - Eng | 001.80.83.00.0.000.656.002 | $620 | $607 | $685 | $685 | $706 | $727 | 3.1% |
| Other Equipment Engineering Equipment | 001.80.83.00.0.000.665.012 | $443 | $1,993 | $2,053 | $2,053 | $2,053 | $2,053 | 0% |
| **Total Capital Outlay:** | | **$1,063** | **$2,600** | **$2,738** | **$2,738** | **$2,759** | **$2,780** | **0.8%** |
| | | | | | | | | |
| **Commodities & Supplies** | | | | | | | | |
| Clothing Supplies Clothing Supplies | 001.80.83.00.0.000.603.001 | $1,180 | $1,198 | $4,888 | $1,300 | $1,300 | $1,300 | -73.4% |
| Other Supplies Other Supplies | 001.80.83.00.0.000.608.001 | $1,195 | $1,546 | $1,280 | $1,280 | $1,318 | $1,358 | 3% |
| Public Works - Water/Sewer Engineering Supplies | 001.80.83.00.0.000.626.002 | $3,553 | $3,760 | $2,773 | $3,873 | $3,989 | $4,109 | 43.9% |
| **Total Commodities & Supplies:** | | **$5,928** | **$6,504** | **$8,941** | **$6,453** | **$6,607** | **$6,767** | **-26.1%** |
| **Total Administration:** | | **$1,239,969** | **$1,195,253** | **$1,348,879** | **$1,294,409** | **$1,464,718** | **$1,507,604** | **8.6%** |
| | | | | | | | | |
| **Traffic Engineering** | | | | | | | | |
| **Personnel Costs** | | | | | | | | |
| Full-Time Earnings Full-Time Earnings | 001.80.83.86.0.357.500.001 | $24,407 | $51,406 | $52,050 | $56,270 | $58,916 | $60,683 | 13.2% |
| Overtime Earnings Overtime | 001.80.83.86.0.357.503.001 | $0 | $287 | $4,503 | $0 | $4,683 | $4,821 | 4% |
| Group Insurance Medical Insurance | 001.80.83.86.0.357.510.001 | $2,945 | $4,145 | $4,387 | $10,918 | $9,637 | $9,925 | 119.7% |
| Group Insurance Dental Insurance | 001.80.83.86.0.357.510.004 | $99 | $138 | $129 | $273 | $260 | $268 | 101.6% |
| Social Security Contributions Social Security | 001.80.83.86.0.357.511.001 | $1,476 | $3,158 | $3,514 | $3,386 | $3,950 | $4,067 | 12.4% |

| Name | Account ID | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|---|
| Social Security Contributions Medicare | 001.80.83.86.0.357.511.002 | $345 | $739 | $823 | $792 | $924 | $951 | 12.3% |
| Retirement Contributions IMRF Pension Expense | 001.80.83.86.0.357.512.001 | $2,040 | $3,351 | $3,598 | $3,650 | $4,148 | $4,271 | 15.3% |
| **Total Personnel Costs:** | | **$31,313** | **$63,224** | **$69,004** | **$75,289** | **$82,518** | **$84,986** | **19.6%** |
| | | | | | | | | |
| **Contractual Services** | | | | | | | | |
| Public Works - Engineering Contractual Streetlight Maint | 001.80.83.86.0.357.577.001 | $0 | $0 | $10,231 | $5,000 | $5,000 | $5,150 | -51.1% |
| Public Works - Engineering Contractual Traffic Light Maint | 001.80.83.86.0.357.577.002 | $0 | $0 | $0 | $0 | $112,300 | $115,669 | N/A |
| Public Works - Engineering Contractual Traffic Signal Device | 001.80.83.86.0.357.577.003 | $4,685 | $5,727 | $8,660 | $8,660 | $8,920 | $9,188 | 3% |
| Electricity - Street Lights Electricity - Street Lights | 001.80.83.86.0.357.587.001 | $1,405 | $683 | $5,000 | $5,000 | $5,150 | $5,304 | 3% |
| Electricity - Street Lights Electricity - Street Lights | 001.80.83.86.0.357.588.001 | $0 | $0 | $0 | $0 | $225,000 | $225,000 | N/A |
| **Total Contractual Services:** | | **$6,089** | **$6,410** | **$23,891** | **$18,660** | **$356,370** | **$360,311** | **1,391.6%** |
| | | | | | | | | |
| **Commodities & Supplies** | | | | | | | | |
| Clothing Supplies Clothing Supplies | 001.80.83.86.0.357.603.001 | $0 | $100 | $285 | $285 | $293 | $301 | 2.8% |
| General Street Light Supplies | 001.80.83.86.0.357.622.010 | $28,096 | $28,780 | $31,062 | $31,062 | $31,994 | $32,953 | 3% |
| **Total Commodities & Supplies:** | | **$28,096** | **$28,880** | **$31,347** | **$31,347** | **$32,287** | **$33,254** | **3%** |
| **Total Traffic Engineering:** | | **$65,498** | **$98,515** | **$124,242** | **$125,296** | **$471,175** | **$478,551** | **279.2%** |
| | | | | | | | | |
| **Traffic Control-Street Lighting** | | | | | | | | |
| **Contractual Services** | | | | | | | | |
| Public Works - Engineering Contractual Traffic Light Maint | 041.80.83.86.0.357.577.002 | $69,150 | $105,385 | $109,030 | $109,030 | $0 | $0 | -100% |
| Electricity - Street Lights Electricity - Street Lights | 041.80.83.86.0.357.588.001 | $196,697 | $208,794 | $225,000 | $225,000 | $0 | $0 | -100% |
| **Total Contractual Services:** | | **$265,847** | **$314,179** | **$334,030** | **$334,030** | **$0** | **$0** | **-100%** |

| Name | Account ID | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|---|
| Total Traffic Control-Street Lighting: | | $265,847 | $314,179 | $334,030 | $334,030 | $0 | $0 | -100% |
| Total Engineering: | | $1,571,313 | $1,607,947 | $1,807,151 | $1,753,735 | $1,935,893 | $1,986,155 | 7.1% |
| Total Public Works: | | $27,224,576 | $29,580,112 | $31,541,010 | $30,764,956 | $32,654,844 | $32,913,106 | 3.5% |
| Total Expenditures: | | $27,224,576 | $29,580,112 | $31,541,010 | $30,764,956 | $32,654,844 | $32,913,106 | 3.5% |

# Non Operating Expenditures

# Special Revenue Funds - Business District

The Business District Fund, a Special Revenue Fund, was established to account for the revenues and expenditures associated with the Business Districts within the Village. The Village currently has one Business District, the Randhurst Village Business District Area, which was established in 2011.

The Village's Business District Redevelopment Plan was developed to provide a description of the necessary actions to address existing blighting conditions and attract sound and stable commercial growth. The Business District Area, generally bounded by Euclid Ave. to the north, Route 83 to the west, Kensington and Rand Roads to the south and the mall access road to the east encompasses approximately 100 acres of land in the Village. From an economic perspective, the implementation of the Plan and the establishment of the Business District have stimulated private investment within the Business District and surrounding area. The combined public and private investment have eliminated the blighting conditions in the area.

A redevelopment agreement with RREF III - P Randhurst Village LLC. provides for the sharing of certain revenues generated from the Randhurst Business District. Revenues include a Hotel/Motel Tax, Food and Beverage Tax, Movie Theatre Tax, Business District Tax, and State Sales Tax. These payments go towards paying down an outstanding Note held by the developer. State sales tax is shared only after reaching certain threshold of gross sales while the other revenues are shared beginning with the first dollar. Total projected payments in 2025 are $2,027,500, an increase of $277,500 or 15.9 percent from the prior year. The projected payments for 2025 are forecasted to be $2,088,325.

## Expenditures by Function

| Name | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|
| Expenditures | | | | | | | |
| Business District Fund | | | | | | | |
| Randhurst Village | | | | | | | |
| Debt Services | | | | | | | |
| Note Principal Randhurst RDA Note Payment | $1,549,521 | $0 | $0 | $0 | $0 | $0 | 0% |
| Note Interest Randhurst RDA Interest Payment | $168,604 | $2,063,298 | $1,750,000 | $1,997,500 | $2,027,500 | $2,088,325 | 15.9% |
| Total Debt Services: | $1,718,125 | $2,063,298 | $1,750,000 | $1,997,500 | $2,027,500 | $2,088,325 | 15.9% |
| Total Randhurst Village: | $1,718,125 | $2,063,298 | $1,750,000 | $1,997,500 | $2,027,500 | $2,088,325 | 15.9% |
| Total Business District Fund: | $1,718,125 | $2,063,298 | $1,750,000 | $1,997,500 | $2,027,500 | $2,088,325 | 15.9% |
| Total Expenditures: | $1,718,125 | $2,063,298 | $1,750,000 | $1,997,500 | $2,027,500 | $2,088,325 | 15.9% |

# Business District Line Item Detail

## Expenditures by Function

| Name | Account ID | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|---|
| Expenditures | | | | | | | | |
| Business District Fund | | | | | | | | |
| Randhurst Village | | | | | | | | |
| Debt Services | | | | | | | | |
| Note Principal Randhurst RDA Note Payment | 048.00.00.00.0.775.686.002 | $1,549,521 | $0 | $0 | $0 | $0 | $0 | 0% |
| Note Interest Randhurst RDA Interest Payment | 048.00.00.00.0.775.691.002 | $168,604 | $2,063,298 | $1,750,000 | $1,997,500 | $2,027,500 | $2,088,325 | 15.9% |
| Total Debt Services: | | $1,718,125 | $2,063,298 | $1,750,000 | $1,997,500 | $2,027,500 | $2,088,325 | 15.9% |
| Total Randhurst Village: | | $1,718,125 | $2,063,298 | $1,750,000 | $1,997,500 | $2,027,500 | $2,088,325 | 15.9% |
| Total Business District Fund: | | $1,718,125 | $2,063,298 | $1,750,000 | $1,997,500 | $2,027,500 | $2,088,325 | 15.9% |
| Total Expenditures: | | $1,718,125 | $2,063,298 | $1,750,000 | $1,997,500 | $2,027,500 | $2,088,325 | 15.9% |

# Special Revenue Fund - Prospect and Main TIF District Fund

The Prospect and Main TIF District Fund, a Special Revenue Fund, was established to account for the revenues and expenditures associated with the Prospect and Main Tax Increment Financing (TIF) redevelopment district.

This section only shows non-debt and non-capital expenditures of the Prospect & Main TIF District. A total of $2,645,000 non-debt and non-capital expenditures are budgeted in this Fund for 2025. This is an increase of $1,247,500 or 89.3 percent from the prior year. The increase in the budget is mainly attributable to major projects being completed, and sales tax sharing agreements are now in full effect. Non-operating expenditures for the Prospect & Main TIF District Fund include planned spending on developer incentives, corridor maintenance and other professional services. These expenditures are considered one-time or non-recurring items and have been segregated from the other TIF-related expenses of Capital and Debt Service.

## Expenditures by Expense Type

| Name | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|
| Expense Objects | | | | | | | |
| Contractual Services | | | | | | | |
| Prospect/Main TIF Dist Other Non Oper Exp | | | | | | | |
| Professional Services Other Prof. Serv. | $0 | $0 | $10,000 | $10,000 | $10,000 | $10,300 | 0% |
| Legal Services Legal TIF | $67,919 | $97,766 | $75,000 | $75,000 | $75,000 | $75,000 | 0% |
| Professional Services Other Prof. Serv. | $0 | $0 | $10,000 | $7,500 | $10,000 | $10,000 | 0% |
| Dues & Memberships Dues & Memberships | $1,200 | $0 | $1,500 | $0 | $0 | $0 | -100% |
| Professional Services Other Prof. Serv. | $0 | $1,974 | $70,000 | $0 | $70,000 | $0 | 0% |
| Professional Services Other Prof. Serv. | $0 | $18,019 | $0 | $0 | $0 | $0 | 0% |
| Total Prospect/Main TIF Dist Other Non Oper Exp: | $69,119 | $117,759 | $166,500 | $92,500 | $165,000 | $95,300 | -0.9% |
| Total Contractual Services: | $69,119 | $117,759 | $166,500 | $92,500 | $165,000 | $95,300 | -0.9% |
| | | | | | | | |
| Other Expenditures | | | | | | | |
| Prospect/Main TIF Dist Other Non Oper Exp | | | | | | | |
| Other Expenditures Property Tax Expense | $4,302 | $1,769 | $6,000 | $5,000 | $5,000 | $5,000 | -16.7% |
| Return of Increment Rtrn of Inc-Cook County | $193,168 | $168,452 | $275,000 | $636,700 | $800,000 | $850,000 | 190.9% |
| Other Expenditures Student Impact Fees | $0 | $162,975 | $200,000 | $200,000 | $475,000 | $475,000 | 137.5% |
| Other Expenditures Developer Incentives | $197,226 | $1,619,242 | $750,000 | $1,450,000 | $1,200,000 | $975,000 | 60% |
| Total Prospect/Main TIF Dist Other Non Oper Exp: | $394,697 | $1,952,438 | $1,231,000 | $2,291,700 | $2,480,000 | $2,305,000 | 101.5% |
| Total Other Expenditures: | $394,697 | $1,952,438 | $1,231,000 | $2,291,700 | $2,480,000 | $2,305,000 | 101.5% |
| Total Expense Objects: | $463,816 | $2,070,197 | $1,397,500 | $2,384,200 | $2,645,000 | $2,400,300 | 89.3% |

# Prospect & Main TIF District Line Item Detail

## Expenditures by Function

| Name | Account ID | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|---|
| Expenditures | | | | | | | | |
| Prospect/Main TIF Dist Other Non Oper Exp | | | | | | | | |
| Public Works | | | | | | | | |
| Streets & Buildings | | | | | | | | |
| Contractual Services | | | | | | | | |
| Professional Services Other Prof. Serv. | 049.80.81.81.0.000.530.006 | $0 | $18,019 | $0 | $0 | $0 | $0 | 0% |
| Total Contractual Services: | | $0 | $18,019 | $0 | $0 | $0 | $0 | 0% |
| Total Streets & Buildings: | | $0 | $18,019 | $0 | $0 | $0 | $0 | 0% |
| Total Public Works: | | $0 | $18,019 | $0 | $0 | $0 | $0 | 0% |
| | | | | | | | | |
| Village Administration | | | | | | | | |
| Contractual Services | | | | | | | | |
| Professional Services Other Prof. Serv. | 049.20.00.00.0.000.530.006 | $0 | $0 | $10,000 | $10,000 | $10,000 | $10,300 | 0% |
| Legal Services Legal TIF | 049.20.00.00.0.000.531.007 | $67,919 | $97,766 | $75,000 | $75,000 | $75,000 | $75,000 | 0% |
| Total Contractual Services: | | $67,919 | $97,766 | $85,000 | $85,000 | $85,000 | $85,300 | 0% |
| Total Village Administration: | | $67,919 | $97,766 | $85,000 | $85,000 | $85,000 | $85,300 | 0% |
| | | | | | | | | |
| Finance | | | | | | | | |
| Contractual Services | | | | | | | | |
| Professional Services Other Prof. Serv. | 049.30.00.00.0.000.530.006 | $0 | $0 | $10,000 | $7,500 | $10,000 | $10,000 | 0% |
| Total Contractual Services: | | $0 | $0 | $10,000 | $7,500 | $10,000 | $10,000 | 0% |
| | | | | | | | | |
| Other Expenditures | | | | | | | | |
| Other Expenditures Property Tax Expense | 049.30.00.00.0.000.636.011 | $4,302 | $1,769 | $6,000 | $5,000 | $5,000 | $5,000 | -16.7% |
| Return of Increment Rtrn of Inc-Cook County | 049.30.00.00.0.000.637.001 | $193,168 | $168,452 | $275,000 | $636,700 | $800,000 | $850,000 | 190.9% |

| Name | Account ID | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|---|
| Total Other Expenditures: | | $197,471 | $170,221 | $281,000 | $641,700 | $805,000 | $855,000 | 186.5% |
| Total Finance: | | $197,471 | $170,221 | $291,000 | $649,200 | $815,000 | $865,000 | 180.1% |
| | | | | | | | | |
| Community Development | | | | | | | | |
| Contractual Services | | | | | | | | |
| Dues & Memberships Dues & Memberships | 049.40.45.00.0.000.518.001 | $1,200 | $0 | $1,500 | $0 | $0 | $0 | -100% |
| Professional Services Other Prof. Serv. | 049.40.45.00.0.000.530.006 | $0 | $1,974 | $70,000 | $0 | $70,000 | $0 | 0% |
| Total Contractual Services: | | $1,200 | $1,974 | $71,500 | $0 | $70,000 | $0 | -2.1% |
| | | | | | | | | |
| Other Expenditures | | | | | | | | |
| Other Expenditures Student Impact Fees | 049.40.01.00.0.000.636.035 | $0 | $162,975 | $200,000 | $200,000 | $475,000 | $475,000 | 137.5% |
| Other Expenditures Developer Incentives | 049.40.45.00.0.000.636.019 | $197,226 | $1,619,242 | $750,000 | $1,450,000 | $1,200,000 | $975,000 | 60% |
| Total Other Expenditures: | | $197,226 | $1,782,218 | $950,000 | $1,650,000 | $1,675,000 | $1,450,000 | 76.3% |
| Total Community Development: | | $198,426 | $1,784,191 | $1,021,500 | $1,650,000 | $1,745,000 | $1,450,000 | 70.8% |
| Total Prospect/Main TIF Dist Other Non Oper Exp: | | $463,816 | $2,070,197 | $1,397,500 | $2,384,200 | $2,645,000 | $2,400,300 | 89.3% |
| Total Expenditures: | | $463,816 | $2,070,197 | $1,397,500 | $2,384,200 | $2,645,000 | $2,400,300 | 89.3% |

# Special Revenue Fund-South Mount Prospect TIF

The South Mount Prospect TIF District Fund, a Special Revenue Fund, was established to account for the revenues and expenditures associated with the South Mount Prospect Tax Increment Financing (TIF) redevelopment district.

This section only shows non-debt and non-capital expenditures of the South Mount Prospect TIF District. A total of $95,000 non-debt and non-capital expenditures are budgeted in this Fund for 2025. This is a decrease of $5,100 or 5.1 percent from the prior year. Non-operating expenditures for the South Mount Prospect TIF District Fund include planned spending on professional and legal services.

## Expenditures by Expense Type

| Name | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|
| Expense Objects | | | | | | | |
| Contractual Services | | | | | | | |
| Professional Services Other Prof. Serv. | $0 | $0 | $45,000 | $0 | $45,000 | $0 | 0% |
| Legal Services Legal TIF | $0 | $1,080 | $50,000 | $10,000 | $50,000 | $0 | 0% |
| Dues & Memberships Dues & Memberships | $0 | $0 | $5,000 | $0 | $0 | $0 | -100% |
| Total Contractual Services: | $0 | $1,080 | $100,000 | $10,000 | $95,000 | $0 | -5% |
| | | | | | | | |
| Commodities & Supplies | | | | | | | |
| Other Supplies Other Supplies | $0 | $0 | $100 | $0 | $0 | $0 | -100% |
| Total Commodities & Supplies: | $0 | $0 | $100 | $0 | $0 | $0 | -100% |
| Total Expense Objects: | $0 | $1,080 | $100,100 | $10,000 | $95,000 | $0 | -5.1% |

# Special Revenue Fund-South Mount Prospect TIF Line Item Detail

## Expenditures by Function

| Name | Account ID | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|---|
| Expenditures | | | | | | | | |
| Village Administration | | | | | | | | |
| Contractual Services | | | | | | | | |
| Professional Services Other Prof. Serv. | 037.20.00.00.0.000.530.006 | $0 | $0 | $45,000 | $0 | $45,000 | $0 | 0% |
| Legal Services Legal TIF | 037.20.00.00.0.000.531.007 | $0 | $1,080 | $50,000 | $10,000 | $50,000 | $0 | 0% |
| Total Contractual Services: | | $0 | $1,080 | $95,000 | $10,000 | $95,000 | $0 | 0% |
| | | | | | | | | |
| Commodities & Supplies | | | | | | | | |
| Other Supplies Other Supplies | 037.30.00.00.0.000.608.001 | $0 | $0 | $100 | $0 | $0 | $0 | -100% |
| Total Commodities & Supplies: | | $0 | $0 | $100 | $0 | $0 | $0 | -100% |
| Total Village Administration: | | $0 | $1,080 | $95,100 | $10,000 | $95,000 | $0 | -0.1% |
| | | | | | | | | |
| Community Development | | | | | | | | |
| Contractual Services | | | | | | | | |
| Dues & Memberships Dues & Memberships | 037.40.45.00.0.000.518.001 | $0 | $0 | $5,000 | $0 | $0 | $0 | -100% |
| Total Contractual Services: | | $0 | $0 | $5,000 | $0 | $0 | $0 | -100% |
| Total Community Development: | | $0 | $0 | $5,000 | $0 | $0 | $0 | -100% |
| Total Expenditures: | | $0 | $1,080 | $100,100 | $10,000 | $95,000 | $0 | -5.1% |

# Internal Service Fund - Vehicle Maintenance

The Vehicle Maintenance Fund, an Internal Service Fund, was established to account for the maintenance costs for all vehicles and equipment owned by the Village. The costs for this fund are allocated back to all departments operating Village vehicles and equipment through a service charge. The Village has an in-house vehicle maintenance division within the Public Works Department and maintains approximately 192 vehicles and 63 pieces of machinery and equipment. Operationally, Vehicle Maintenance is a division of Public Works; the employees are included in the Department Organization and Budgeted Positions and Amounts sections of the Public Works Departmental Summary in the Operating Expenditures section of this document. Also included in the Public Works Departmental Summary are the Vehicle Maintenance Division's 2024 Accomplishments, 2025 Goals, and Performance Measures. Because the Vehicle Maintenance Fund is an internal service fund and the expenses are allocated to the operating expenditures through a service charge, the expenses are included in the Non-Operating section of the budget document.

Maintenance and most repairs are made by personnel assigned to the division. Specialized testing and repair is contracted on an as-needed basis. The total 2025 budget for the Vehicle Maintenance Fund is $2,688,148, an increase of $65,349, or 2.5 percent, from the prior year. The 2023 actual expenses totaled $2,268,791, while the 2024 estimated expenses are $2,469,056. The 2026 forecast for the Vehicle Maintenance fund is $2,754,682.

## Expenditures by Function

| Name | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|
| Expenditures | | | | | | | |
| Internal Service Funds | | | | | | | |
| Vehicle Maintenance | | | | | | | |
| Administration | | | | | | | |
| Personnel Costs | $223,180 | $196,070 | $203,644 | $199,078 | $212,505 | $218,868 | 4.4% |
| Contractual Services | $83,603 | $54,124 | $93,608 | $93,608 | $64,254 | $59,959 | -31.4% |
| Capital Outlay | $159 | $658 | $684 | $684 | $705 | $726 | 3.1% |
| Commodities & Supplies | $1,388 | $2,273 | $2,890 | $2,890 | $2,976 | $3,065 | 3% |
| Total Administration: | $308,329 | $253,125 | $300,826 | $296,260 | $280,440 | $282,618 | -6.8% |
| | | | | | | | |
| Vehicle Maintenance | | | | | | | |
| Personnel Costs | $1,186,443 | $1,199,219 | $1,400,626 | $1,321,401 | $1,497,543 | $1,534,626 | 6.9% |
| Contractual Services | $40,112 | $77,827 | $105,827 | $110,495 | $110,568 | $113,885 | 4.5% |
| Capital Outlay | $1,325 | $1,452 | $27,226 | $2,606 | $2,655 | $2,705 | -90.2% |
| Commodities & Supplies | $755,392 | $737,168 | $788,294 | $738,294 | $796,942 | $820,848 | 1.1% |
| Total Vehicle Maintenance: | $1,983,272 | $2,015,666 | $2,321,973 | $2,172,796 | $2,407,708 | $2,472,064 | 3.7% |
| Total Vehicle Maintenance: | $2,291,601 | $2,268,791 | $2,622,799 | $2,469,056 | $2,688,148 | $2,754,682 | 2.5% |
| Total Internal Service Funds: | $2,291,601 | $2,268,791 | $2,622,799 | $2,469,056 | $2,688,148 | $2,754,682 | 2.5% |
| Total Expenditures: | $2,291,601 | $2,268,791 | $2,622,799 | $2,469,056 | $2,688,148 | $2,754,682 | 2.5% |

# Vehicle Maintenance Line Item Detail

## Expenditures by Function

| Name | Account ID | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|---|
| Expenditures | | | | | | | | |
| Internal Service Funds | | | | | | | | |
| Vehicle Maintenance | | | | | | | | |
| Administration | | | | | | | | |
| Personnel Costs | | | | | | | | |
| Full-Time Earnings Full-Time Earnings | 060.80.86.00.0.000.500.001 | $120,290 | $125,810 | $131,474 | $130,764 | $136,327 | $140,416 | 3.7% |
| Overtime Earnings Overtime | 060.80.86.00.0.000.503.001 | $0 | $0 | $3,125 | $0 | $3,250 | $3,346 | 4% |
| Specialty Pay Specialty Pay | 060.80.86.00.0.000.504.001 | $600 | $600 | $601 | $560 | $601 | $619 | 0% |
| Longevity Pay Longevity Pay | 060.80.86.00.0.000.506.001 | $700 | $700 | $800 | $800 | $800 | $824 | 0% |
| Group Insurance Medical Insurance | 060.80.86.00.0.000.510.001 | $23,896 | $23,881 | $25,054 | $27,140 | $24,466 | $25,198 | -2.3% |
| Group Insurance Workers' Comp Ins | 060.80.86.00.0.000.510.003 | $19,700 | $19,200 | $20,032 | $20,032 | $23,520 | $24,225 | 17.4% |
| Group Insurance Dental Insurance | 060.80.86.00.0.000.510.004 | $813 | $839 | $780 | $844 | $798 | $822 | 2.3% |
| Social Security Contributions Social Security | 060.80.86.00.0.000.511.001 | $7,297 | $7,703 | $8,557 | $7,822 | $8,867 | $9,131 | 3.6% |
| Social Security Contributions Medicare | 060.80.86.00.0.000.511.002 | $1,707 | $1,802 | $2,003 | $1,828 | $2,076 | $2,136 | 3.6% |
| Retirement Contributions IMRF Pension Expense | 060.80.86.00.0.000.512.001 | $10,345 | $8,410 | $8,759 | $8,288 | $9,304 | $9,583 | 6.2% |
| Other Employee Benefits Sick Leave Incentive | 060.80.86.00.0.000.513.001 | -$1,762 | $540 | $0 | $0 | $0 | $0 | 0% |
| Other Employee Benefits Vac/Pers Leave Incent. | 060.80.86.00.0.000.513.002 | -$15,639 | $51,980 | $2,459 | $1,000 | $2,496 | $2,568 | 1.5% |
| Other Employee Benefits OPEB Expense | 060.80.86.00.0.000.513.009 | $55,234 | -$45,395 | $0 | $0 | $0 | $0 | 0% |
| Total Personnel Costs: | | $223,180 | $196,070 | $203,644 | $199,078 | $212,505 | $218,868 | 4.4% |
| | | | | | | | | |
| Contractual Services | | | | | | | | |

| Name | Account ID | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|---|
| Dues & Memberships Dues & Memberships | 060.80.86.00.0.000.518.001 | $30 | $150 | $3,060 | $3,060 | $3,060 | $3,060 | 0% |
| Training Training | 060.80.86.00.0.000.525.004 | $4,489 | $10,635 | $5,889 | $4,335 | $4,335 | $4,335 | -26.4% |
| Professional Services Other Prof. Serv. | 060.80.86.00.0.000.530.006 | $38,972 | $1,139 | $7,446 | $9,000 | $9,270 | $3,548 | 24.5% |
| Computer Software Cloud-Based Service | 060.80.86.00.0.000.561.004 | $22,867 | $25,185 | $16,914 | $16,914 | $20,023 | $20,623 | 18.4% |
| Telephone - Cellular Telephone - Cellular | 060.80.86.00.0.000.590.001 | $3,152 | $3,196 | $4,916 | $4,916 | $5,063 | $5,215 | 3% |
| Insurance Expense General Liability | 060.80.86.00.0.000.593.001 | $14,093 | $13,819 | $55,383 | $55,383 | $22,503 | $23,178 | -59.4% |
| Total Contractual Services: | | $83,603 | $54,124 | $93,608 | $93,608 | $64,254 | $59,959 | -31.4% |
| | | | | | | | | |
| Capital Outlay | | | | | | | | |
| Office Equipment Office Eqpt | 060.80.86.00.0.000.656.001 | $159 | $658 | $684 | $684 | $705 | $726 | 3.1% |
| Total Capital Outlay: | | $159 | $658 | $684 | $684 | $705 | $726 | 3.1% |
| | | | | | | | | |
| Commodities & Supplies | | | | | | | | |
| Clothing Supplies Clothing Supplies | 060.80.86.00.0.000.603.001 | $300 | $300 | $918 | $918 | $945 | $973 | 2.9% |
| Office Supplies Office Supplies | 060.80.86.00.0.000.606.001 | $519 | $709 | $730 | $730 | $752 | $775 | 3% |
| Other Supplies Other Supplies | 060.80.86.00.0.000.608.001 | $568 | $1,264 | $1,242 | $1,242 | $1,279 | $1,317 | 3% |
| Total Commodities & Supplies: | | $1,388 | $2,273 | $2,890 | $2,890 | $2,976 | $3,065 | 3% |
| Total Administration: | | $308,329 | $253,125 | $300,826 | $296,260 | $280,440 | $282,618 | -6.8% |
| | | | | | | | | |
| Vehicle Maintenance | | | | | | | | |
| Personnel Costs | | | | | | | | |
| Full-Time Earnings Full-Time Earnings | 060.80.86.89.0.000.500.001 | $728,296 | $814,966 | $855,986 | $882,292 | $927,435 | $955,258 | 8.3% |
| Part-Time Earnings Part-Time Earnings | 060.80.86.89.0.000.501.001 | $0 | $0 | $19,751 | $0 | $19,563 | $20,149 | -1% |
| Seasonal Earnings Seasonal Earnings | 060.80.86.89.0.000.502.001 | $0 | $0 | $6,600 | $0 | $6,600 | $698 | 0% |
| Overtime Earnings Overtime | 060.80.86.89.0.000.503.001 | $103,929 | $76,474 | $184,282 | $103,798 | $191,656 | $197,405 | 4% |
| Specialty Pay Specialty Pay | 060.80.86.89.0.000.504.001 | $3,202 | $3,181 | $3,021 | $3,317 | $3,562 | $3,667 | 17.9% |
| Longevity Pay Longevity Pay | 060.80.86.89.0.000.506.001 | $2,340 | $2,520 | $3,150 | $3,150 | $3,240 | $3,240 | 2.9% |
| Group Insurance Medical Insurance | 060.80.86.89.0.000.510.001 | $175,436 | $162,545 | $160,985 | $175,574 | $159,076 | $163,846 | -1.2% |
| Group Insurance Dental Insurance | 060.80.86.89.0.000.510.004 | $1,463 | $3,831 | $4,643 | $5,024 | $4,752 | $4,893 | 2.3% |

| Name | Account ID | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|---|
| Social Security Contributions Social Security | 060.80.86.89.0.000.511.001 | $51,974 | $54,171 | $66,608 | $59,905 | $70,872 | $72,327 | 6.4% |
| Social Security Contributions Medicare | 060.80.86.89.0.000.511.002 | $12,155 | $12,669 | $15,583 | $14,008 | $16,580 | $16,919 | 6.4% |
| Retirement Contributions IMRF Pension Expense | 060.80.86.89.0.000.512.001 | $68,962 | $57,275 | $68,309 | $63,181 | $74,599 | $76,029 | 9.2% |
| Other Employee Benefits Vac/Pers Leave Incent. | 060.80.86.89.0.000.513.002 | $10,277 | $1,326 | $1,448 | $10,000 | $10,488 | $10,802 | 624.3% |
| Other Employee Benefits Retiree Sick Incentive | 060.80.86.89.0.000.513.003 | $18,244 | $0 | $0 | $0 | $0 | $0 | 0% |
| Other Employee Benefits Employee Allowances | 060.80.86.89.0.000.513.004 | $10,165 | $10,260 | $10,260 | $1,152 | $9,120 | $9,393 | -11.1% |
| **Total Personnel Costs:** | | **$1,186,443** | **$1,199,219** | **$1,400,626** | **$1,321,401** | **$1,497,543** | **$1,534,626** | **6.9%** |
| | | | | | | | | |
| **Contractual Services** | | | | | | | | |
| Equipment Maintenance & Repair Equipment Maint. | 060.80.86.89.0.000.532.002 | $39,212 | $76,886 | $102,986 | $108,036 | $108,036 | $111,277 | 4.9% |
| Equipment Maintenance & Repair Radio Maintenance | 060.80.86.89.0.000.532.004 | $0 | $0 | $382 | $0 | $0 | $0 | -100% |
| Public Works - General Contractual Fuel System Maintenance | 060.80.86.89.0.000.574.009 | $900 | $942 | $2,459 | $2,459 | $2,532 | $2,608 | 3% |
| **Total Contractual Services:** | | **$40,112** | **$77,827** | **$105,827** | **$110,495** | **$110,568** | **$113,885** | **4.5%** |
| | | | | | | | | |
| **Capital Outlay** | | | | | | | | |
| Other Equipment Oil Pump Replacement | 060.80.86.89.0.000.665.030 | $0 | $0 | $967 | $967 | $967 | $967 | 0% |
| Other Equipment Other Equipment | 060.80.86.89.0.000.665.031 | $0 | $0 | $24,620 | $0 | $0 | $0 | -100% |
| Radio Equipment Radio Equip -Vcle Mnt | 060.80.86.89.0.000.668.004 | $1,325 | $1,452 | $1,639 | $1,639 | $1,688 | $1,738 | 3% |
| **Total Capital Outlay:** | | **$1,325** | **$1,452** | **$27,226** | **$2,606** | **$2,655** | **$2,705** | **-90.2%** |
| | | | | | | | | |
| **Commodities & Supplies** | | | | | | | | |
| General Small Tools | 060.80.86.89.0.000.622.002 | $3,041 | $4,226 | $4,620 | $4,620 | $4,758 | $4,900 | 3% |
| Public Works - Vehicle Maintenance Fuel System Repair Parts | 060.80.86.89.0.000.625.001 | $715 | $14,717 | $1,369 | $1,369 | $1,410 | $1,452 | 3% |

| Name | Account ID | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|---|
| Public Works - Vehicle Maintenance Steam Cleaner Chemicals | 060.80.86.89.0.000.625.002 | $1,396 | $1,457 | $1,501 | $1,501 | $1,546 | $1,592 | 3% |
| Public Works - Vehicle Maintenance Vehicle Maint Supplies | 060.80.86.89.0.000.625.003 | $258,579 | $281,254 | $280,804 | $280,804 | $289,228 | $297,904 | 3% |
| Gas Gas Vehicles | 060.80.86.89.0.000.627.001 | $491,662 | $435,513 | $500,000 | $450,000 | $500,000 | $515,000 | 0% |
| Total Commodities & Supplies: | | $755,392 | $737,168 | $788,294 | $738,294 | $796,942 | $820,848 | 1.1% |
| Total Vehicle Maintenance: | | $1,983,272 | $2,015,666 | $2,321,973 | $2,172,796 | $2,407,708 | $2,472,064 | 3.7% |
| Total Vehicle Maintenance: | | $2,291,601 | $2,268,791 | $2,622,799 | $2,469,056 | $2,688,148 | $2,754,682 | 2.5% |
| Total Internal Service Funds: | | $2,291,601 | $2,268,791 | $2,622,799 | $2,469,056 | $2,688,148 | $2,754,682 | 2.5% |
| Total Expenditures: | | $2,291,601 | $2,268,791 | $2,622,799 | $2,469,056 | $2,688,148 | $2,754,682 | 2.5% |

# Internal Service Fund - Risk Management

The Risk Management Fund, an Internal Service Fund, was established to account for the Village's insurance program. The purpose of the fund is to receive, invest and disburse all monies associated with its risk management activities. The Village is a member of the Intergovernmental Personnel Benefit Cooperative (IPBC) for health coverage. The Village also participates in the Intergovernmental Risk Management Agency (IRMA) for Workers' Compensation, Liability, and other coverages.

The Intergovernmental Personnel Benefit Cooperative (IPBC) is an intergovernmental risk pool providing medical, dental and life insurance to municipal governments and other special district members. Each member of IPBC is responsible for the first $35,000 of each medical and pharmacy claim. Claims between $35,000 and $125,000 are shared between all members. Stop loss protection kicks in for all claims over $125,000 and are reinsured at 100%.

The Village is required by state statutes to offer medical insurance to all Village retirees. Additionally, Mount Prospect Library employees are part of the Village's medical insurance group. Retirees and Library employees pay the full premium for medical insurance coverage.

The Intergovernmental Risk Management Agency (IRMA) provides comprehensive coverage, full service claims and litigation management, risk prevention and training services to its members. Under the IRMA program, the Village can select self-insured retention levels between $2,500 and $250,000. The Village has elected to self-insure all types of claims to the $50,000 level.

The 2025 Budget for the Risk Management Fund is $11,493,433. This is an increase of $724,106 or 6.7 percent from the prior year. Projected changes in health coverage are 1.9 percent increase for PPO and 1.4 percent decrease for HMO.

## Expenditures by Function

| Name | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|
| Expenditures | | | | | | | |
| Internal Service Funds | | | | | | | |
| Risk Management | | | | | | | |
| Contractual Services | $9,826,551 | $10,434,900 | $10,731,827 | $11,090,712 | $11,455,933 | $11,746,364 | 6.7% |
| Commodities & Supplies | $13,613 | $16,650 | $37,500 | $34,000 | $37,500 | $37,500 | 0% |
| Total Risk Management: | $9,840,164 | $10,451,550 | $10,769,327 | $11,124,712 | $11,493,433 | $11,783,864 | 6.7% |
| Total Internal Service Funds: | $9,840,164 | $10,451,550 | $10,769,327 | $11,124,712 | $11,493,433 | $11,783,864 | 6.7% |
| Total Expenditures: | $9,840,164 | $10,451,550 | $10,769,327 | $11,124,712 | $11,493,433 | $11,783,864 | 6.7% |

# Risk Management Line Item Detail

## Expenditures by Function

| Name | Account ID | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|---|
| Expenditures | | | | | | | | |
| Internal Service Funds | | | | | | | | |
| Risk Management | | | | | | | | |
| Contractual Services | | | | | | | | |
| Professional Services Other Prof. Serv. | 063.00.00.00.4.000.530.006 | $22,336 | $0 | $0 | $0 | $0 | $0 | 0% |
| Claims Administration Claims Admin-Medical | 063.00.00.00.4.000.595.002 | $353,019 | $374,692 | $200,000 | $255,000 | $275,000 | $275,000 | 37.5% |
| Property & Liability Insurance Premiums Other Insurance | 063.00.00.00.4.000.596.008 | $11,409 | $31,997 | $50,000 | $50,000 | $50,000 | $50,000 | 0% |
| Property & Liability Insurance Premiums IRMA Annual Contribution | 063.00.00.00.4.000.596.010 | $809,613 | $901,415 | $1,000,000 | $1,100,000 | $1,150,000 | $1,200,000 | 15% |
| Medical/Dental & Life Insurance Medical - PPO Premiums | 063.00.00.00.4.000.597.001 | $5,695,164 | $6,558,724 | $6,995,495 | $7,080,000 | $7,325,000 | $7,520,000 | 4.7% |
| Medical/Dental & Life Insurance Medical HMO Premiums | 063.00.00.00.4.000.597.002 | $1,188,611 | $1,149,775 | $1,375,320 | $1,245,000 | $1,269,900 | $1,296,000 | -7.7% |
| Medical/Dental & Life Insurance Life Insurance Premiums | 063.00.00.00.4.000.597.003 | $68,686 | $60,226 | $55,000 | $65,000 | $65,000 | $65,000 | 18.2% |
| Medical/Dental & Life Insurance Medical Premiums - PW Union | 063.00.00.00.4.000.597.004 | $892,620 | $311,657 | $0 | $0 | $0 | $0 | 0% |
| Medical/Dental & Life Insurance Dental Premiums | 063.00.00.00.4.000.597.005 | $308,300 | $345,740 | $320,300 | $380,000 | $405,000 | $424,000 | 26.4% |
| Medical/Dental & Life Insurance Vision Insurance | 063.00.00.00.4.000.597.006 | $20,432 | $0 | $25,000 | $25,000 | $25,000 | $25,000 | 0% |
| Property & Liability Claims Property Claims | 063.00.00.00.4.000.599.001 | $0 | $0 | $80,000 | $80,000 | $80,000 | $80,000 | 0% |
| Property & Liability Claims Liability Claims | 063.00.00.00.4.000.599.002 | $152,791 | $40,831 | $120,000 | $100,000 | $100,000 | $100,000 | -16.7% |
| Property & Liability Claims Workers' Comp. Claims | 063.00.00.00.4.000.599.003 | $260,303 | $592,630 | $400,000 | $600,000 | $600,000 | $600,000 | 50% |

| Name | Account ID | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|---|
| Other Insurance Claims & Expenses Miscellaneous Property Claims | 063.00.00.00.4.000.600.002 | $3,850 | $16,223 | $50,000 | $50,000 | $50,000 | $50,000 | 0% |
| Other Insurance Claims & Expenses Unemplymnt Comp. Clms | 063.00.00.00.4.000.600.004 | $0 | $0 | $25,000 | $25,000 | $25,000 | $25,000 | 0% |
| Other Insurance Claims & Expenses Misc. IRMA Claims | 063.00.00.00.4.000.600.005 | $30,417 | $41,324 | $25,000 | $25,000 | $25,000 | $25,000 | 0% |
| Public Works - Forestry Contractual Tree Hazard Study | 063.80.82.83.4.000.576.012 | $9,000 | $9,665 | $10,712 | $10,712 | $11,033 | $11,364 | 3% |
| **Total Contractual Services:** | | **$9,826,551** | **$10,434,900** | **$10,731,827** | **$11,090,712** | **$11,455,933** | **$11,746,364** | **6.7%** |
| | | | | | | | | |
| **Commodities & Supplies** | | | | | | | | |
| Health & Wellness Supplies Health & Wellness Supplies | 063.20.23.00.4.000.631.001 | $13,613 | $16,650 | $22,500 | $19,000 | $22,500 | $22,500 | 0% |
| Health & Wellness Supplies Employee Participation Committee | 063.20.23.00.4.000.631.002 | $0 | $0 | $15,000 | $15,000 | $15,000 | $15,000 | 0% |
| **Total Commodities & Supplies:** | | **$13,613** | **$16,650** | **$37,500** | **$34,000** | **$37,500** | **$37,500** | **0%** |
| **Total Risk Management:** | | **$9,840,164** | **$10,451,550** | **$10,769,327** | **$11,124,712** | **$11,493,433** | **$11,783,864** | **6.7%** |
| **Total Internal Service Funds:** | | **$9,840,164** | **$10,451,550** | **$10,769,327** | **$11,124,712** | **$11,493,433** | **$11,783,864** | **6.7%** |
| **Total Expenditures:** | | **$9,840,164** | **$10,451,550** | **$10,769,327** | **$11,124,712** | **$11,493,433** | **$11,783,864** | **6.7%** |

# Interfund Transfers

Interfund transfers totaling $6,749,433 are included in the 2025 Budget. The 2026 Budget Forecast includes interfund transfers totaling $13,277,177. Of the total interfund transfers for the year 2025, $3,099,433 will be transferred to the Debt Service fund, $1,500,000 will go towards the Capital Improvement Fund, $2,000,000 will go towards the Pension Stabilization Fund, and $150,000 is intended for the Village Parking System Fund. The use of interfund transfers will be reviewed annually and done so only when fiscally prudent.

## Expenditures by Function

| Name | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|
| Expenditures | | | | | | | |
| Interfund Transfers | | | | | | | |
| Transfer | | | | | | | |
| Interfund Transfers | $4,688,401 | $14,280,911 | $21,279,000 | $21,279,000 | $6,749,433 | $13,277,177 | -68.3% |
| Total Transfer: | $4,688,401 | $14,280,911 | $21,279,000 | $21,279,000 | $6,749,433 | $13,277,177 | -68.3% |
| Total Interfund Transfers: | $4,688,401 | $14,280,911 | $21,279,000 | $21,279,000 | $6,749,433 | $13,277,177 | -68.3% |
| Total Expenditures: | $4,688,401 | $14,280,911 | $21,279,000 | $21,279,000 | $6,749,433 | $13,277,177 | -68.3% |

# Interfund Transfers Line Item Detail

## Expenditures by Function

| Name | Account ID | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|---|
| Expenditures | | | | | | | | |
| Interfund Transfers | | | | | | | | |
| Transfer | | | | | | | | |
| Interfund Transfers | | | | | | | | |
| Transfers Transfer Out | 001.00.00.00.0.000.697.001 | $4,688,401 | $14,280,911 | $21,279,000 | $21,279,000 | $6,749,433 | $13,277,177 | -68.3% |
| Total Interfund Transfers: | | $4,688,401 | $14,280,911 | $21,279,000 | $21,279,000 | $6,749,433 | $13,277,177 | -68.3% |
| Total Transfer: | | $4,688,401 | $14,280,911 | $21,279,000 | $21,279,000 | $6,749,433 | $13,277,177 | -68.3% |
| Total Interfund Transfers: | | $4,688,401 | $14,280,911 | $21,279,000 | $21,279,000 | $6,749,433 | $13,277,177 | -68.3% |
| Total Expenditures: | | $4,688,401 | $14,280,911 | $21,279,000 | $21,279,000 | $6,749,433 | $13,277,177 | -68.3% |

# Community Investment Program

# 2025 Budget - Community Investment Program Overview

The Village has included as part of the annual budget process the preparation of a Community Investment Program (CIP). The CIP is the Village's five-year plan for capital expenditures. It addresses the Village's needs for replacement, upgrade, and expansion of infrastructure and other long-lived, high-cost assets. This section includes:

- An overview of the programs and expenditures included in the CIP.
- Highlights of the major capital projects that have expenditures exceeding $1,000,000.
- A Line Item Detail of the CIP by function.

The CIP document in its entirety may be found in the Capital Improvement Section.

## OVERVIEW

Capital expenditures are defined as the purchase or construction of long-lived, high-cost, tangible assets. "Long-lived" implies a useful life in excess of one year. "High-cost" means that the project amounts to at least $25,000. "Tangible" assets exclude contractual services except those that are necessary for putting a tangible asset into service.

The CIP development process begins in May with the electronic distribution of CIP project request forms to the operating departments and concludes with the Village Board's acceptance of the plan along with the 2025 Budget.

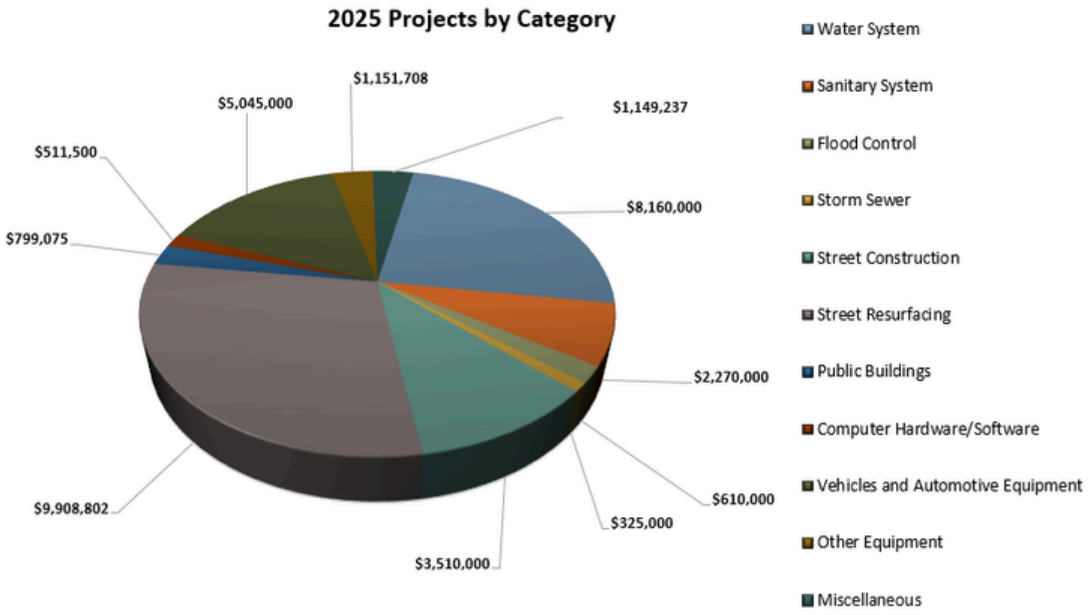
Below is a summary of the programs (categories) included in the CIP:

- **Water System –**This program includes capital improvements and certain equipment items related to managing the Village's water system. Anticipated spending in the category over the five-year plan period is $40.1 million. Included in the 2025 allocation of $8,160,000 is $6,500,000 for water main replacement, $760,000 for water reservoir and booster pump station rehabilitation projects, $750,000 for Oakton water system expansion, $100,000 for lead water service line replacement and $50,000 for replacement of the variable frequency drives (VFD) at Village's booster stations. Funding for water system projects comes from the Water and Sewer Fund and South Mount Prospect TIF Fund.
- **Sanitary System –** This program encompasses capital improvements and essential equipment items related to managing the Village's sanitary sewer system. The $2,270,000 included in the 2025 budget are sewer main rehabilitation and combined sewer improvements totaling $1,800,000 and Fairview Gardens Overhead Sewer Program in the amount of $470,000. Funding for sanitary system projects is provided from the Water and Sewer Fund.
- **Flood Control Projects –** Projects totaling $610,000 are planned for flood control in 2025. Included in the capital budget are $300,000 for Crumley Detention Basin repairs, $150,000 for neighborhood drainage improvements, $100,000 for Overhead Sewer Program and 60,000 for McDonald Creek Bank Stabilization. The financing for the flood control projects is provided by the Flood Control Construction Fund and the Water and Sewer Fund.
- **Storm Sewer –** This program is designated for the maintenance and repair of the combined water and sewer and storm sewer systems. The budgeted expenditure for this program for 2025 is $325,000 for Detention Pond 2 improvements. The funding comes from the Flood Control Construction Fund.
- **Street Construction and Reconstruction –** Projects totaling $3,510,000 have been planned for street construction and reconstruction for 2025. This program's budget encompasses the following projects: Northwest Hwy & Central Road Gateway $1,300,000, intersection improvements for $1,235,000, road improvements and reconstruction totaling $775,000, pedestrian crossing improvements for $100,000, and $100,000 allocated for traffic signal replacement. The funding for these projects comes from the Prospect Main TIF Fund, General Fund, Capital Improvement Fund, Motor Fuel Tax Fund and grant funding.
- **Resurfacing/Curbs & Gutters/Sidewalks –** Projects totaling $9,908,802 have been planned for the Resurfacing/Street Maintenance program. Included in this program is the Village's major street resurfacing program. The 2025 budget provides $6,867,322 for street resurfacing, $1,130,980 for streetlight improvement, $915,000 for sidewalk improvements, $640,500 for bike path improvements, and 355,000 for bridge improvements. The funding for these projects comes from several funds, including the General Fund, the Capital Improvement Fund, the Street Improvement Construction Fund and the Motor Fuel Tax Fund, the Prospect Main TIF Fund and grant funding.
- **Construction & Improvements to Public Buildings –** This program supports the construction, maintenance and repair of various Village-owned buildings. Projects totaling $799,075 are budgeted for 2025. Included in the program is $688,075 for several Village-owned facility improvement projects. The remaining $111,000 is for parking deck maintenance. The projects are funded by the Capital Improvement Fund, the Village Parking System Fund, and the General Fund.
- **Computer Hardware/Software** - The program includes hardware and software used to support the Village's computer network or related devices. The total budget for this program in 2025 is $511,500, which provides for additions and replacements of computer equipment and software. Included in the program are new computers, servers and plotter in the amount of $211,500, and $300,000 for Body Worn Camera and Mobile Video Recording System Replacement. The projects are funded by the Computer Replacement Fund, and the Capital Improvement Fund.

## OVERVIEW (continued)

- **Vehicles and Automotive Equipment** – This program includes additions and replacements made to the Village motor vehicle fleet and equipment. The $5,045,000 included in the budget for 2025 allocates $2,265,000 for public works vehicles, $1,920,000 for fire vehicles, $759,000 for police vehicles, and $101,000 for pool vehicles. This program is funded by the Vehicle Replacement Fund and the Asset Seizure Fund.
- **Non-Automotive Equipment -** This program includes various capital equipment items used to support departmental operations. The total budgeted non-automotive equipment for 2025 is $1,151,708. Included in the total are few equipment upgrades and replacements for the Fire Department, such as $674,208 for replacement,of cardiac monitors, $142,500 for power cots and load stretchers, and $130,000 vehicle radio replacement and 80,000 for leak detection and utility locating equipment for the Public Works department. In addition, included are: $70,000 for Board Room equipment replacement, $55, 000 for civics events electronic sign replacement. The non-automotive equipment is funded by the Capital Improvement Fund and the Water and Sewer Fund.
- **Miscellaneous** - This program includes various expenditures not accounted for in any other program/category. A total of $1,149,237 has been budgeted in 2025 for items such as tree replacement, tree removal and restoration, landscaping installation, Downtown, Village wide and South Mount Prospect TIF façade and interior buildout programs, traffic-calming, and Village gateway sign. Funding for these projects comes from several funds, including the General Fund, Capital Improvement Fund, Street Improvement Construction Fund, Prospect Main TIF Fund, and the SMP TIF Fund.

The chart below illustrates the 2025 capitla project totals by program/category:



# MAJOR EXPENDITURES

Highlighted below are major capital projects included in the CIP budget. These projects have budgeted expenditures for 2025 exceeding $1,000,000.

## Water Main Replacement



**Description** – Annual water main replacement.

**Justification -** Replacement of deteriorated water mains that are prone to leakage/breakage to minimize service disruptions and preserve water quality. Pending improvements:

- Hi Lusi St.
- Golfview Pl.
- Edward St.
- William St.
- Palm Dr.

**2025 Expenditures** – $6,500,000

**2025 Funding Source** – Water and Sewer Fund

**Useful Life** – 75 years

**Impact on Operating Budget** – Annual maintenance of $5,000. Expected potential savings in the cost of water, as water loss is reduced by fewer main breaks.

# Street Improvement Program



**Description** – Resurfacing of the Village streets to maintain a 20-year life.

**Justification** – An ongoing annual program to repair Village streets to provide safe and smooth pavement for motorists and to prevent the Village from complete street reconstruction. Materials testing will be conducted as part of this project to verify compliance with project designs and the Village's codes.

**2025 Expenditures** – Construction Cost of $ 6,471,322

**2025 Funding Source –**Street Improvement Construction Fund and Motor Fuel Tax Fund. The Vehicle Sticker Program has been a partial funding source for the Street Improvement Program. A recent surplus of sales and income revenue taxes is allowing the Village to suspend the Vehicle Sticker Program.

**Useful Life** – 20 years

**Impact on Operating Budget** – Annual crack sealing estimated cost of $63,618.

# Public Works Vehicle Replacement

**Description** - Replacement of Public Works Department vehicles and equipment. Scheduled for replacement in 2025 are:

- ID # 4533 - Tarco Leaf vacuum trailer $175,000
- ID # 4538 - Klauer Snow Blower SNO-GO $190,000
- ID # 4543 - Towmaster Trailer. $20,000
- ID # 4548 - Trackless MT $190,000
- ID # 4553 - Drop Deck Trailer $25,000
- ID # 4558 - Prentice Loader Truck. $305,000

The following vehicle replacements are carried over from the 2024 budget to the 2025 budget as they were not available for purchase in 2024:

- ID # 2724 - International flatbed lift gate truck $160,000
- ID # 2738 - Vactor flusher truck $330,000
- ID # 2740 - International dump with chipper top $270,000
- ID # 4527 - International dump truck 4x2 V-spreader, scraper plow, front plow $275,000
- ID # 4528 - International dump truck 6x4 radius spreader, scraper & front plow $325,000

**Justification -** It is the policy of the Village of Mount Prospect to provide staff with the tools needed to perform their jobs in a professional, competent and safe manner.




**2025 Expenditures** – $2,265,000.

**Funding Source -** Vehicle Replacement Fund

**Useful Life** – Dependent on vehicle replacement policy

**Impact on Operating Budget** – Annual maintenance cost.

# Northwest Hwy & Central Road Gateway



**Description** – Design and construction of a gateway to include village entry marker, clock tower, greenspace, public parking lot and streetscape at the intersection of Northwest Hwy & Central Rd.
**Justification**-The project will enhance the characteristics of the area and attract visitors and businesses to the downtown

**2025 Expenditures** – $1,300,000 for **design engineering** and construction costs.

**2025 Funding Source** – Prospect Main TIF Fund

**Useful Life** – It varies depending on the individual components.

**Impact on Operating Budget** – Annual cost of $5,000 for electricity, landscape maintenance, and parking lot maintenance.

# Sewer Main Rehabilitation

**Description** - Sewer main lining, spot repairs and manhole repairs.

**Justification** - Maintain the structural integrity of sewer pipes. Remove excess infiltration and inflow to minimize basement back-ups and sewer surcharges.

**2025 Expenditures -** $1,000,000 for construction engineering

**2025 Funding Source -** Water and Sewer Fund

**Useful Life** –Annual project.

**Impact on Operating Budget** - $10,000 annual maintenance cost.





# Community Investment Program Line Item Detail

## Expenditures by Function

| Name | Account ID | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|---|
| Expenditures | | | | | | | | |
| Community Investment Program | | | | | | | | |
| Vehicles and Automotive Equipment | | | | | | | | |
| Capital Outlay | | | | | | | | |
| Motor Equipment Police Vehicles | 043.60.90.00.1.708.660.003 | $0 | $0 | $0 | $0 | $64,000 | $0 | N/A |
| Motor Equipment Village Admin Vehicles | 061.20.90.00.1.708.660.011 | $0 | $0 | $0 | $0 | $0 | $58,000 | 0% |
| Motor Equipment TV Serv Vehicles | 061.20.90.00.1.708.660.012 | $0 | $0 | $32,000 | $0 | $55,000 | $0 | 71.9% |
| Motor Equipment CD Bldg Vehicles | 061.40.90.00.1.708.660.014 | $0 | $0 | $0 | $0 | $46,000 | $0 | N/A |
| Motor Equipment Human Serv Vehicles | 061.50.90.00.1.708.660.017 | $0 | $0 | $28,000 | $28,000 | $0 | $0 | -100% |
| Motor Equipment Police Vehicles | 061.60.90.00.1.708.660.003 | $0 | $332 | $633,766 | $425,000 | $695,000 | $442,000 | 9.7% |
| Motor Equipment Fire Vehicles | 061.70.90.00.1.708.660.005 | $3,833 | $6,782 | $2,568,000 | $2,568,000 | $1,920,000 | $116,000 | -25.2% |
| Motor Equipment PW Vehicles | 061.80.90.00.1.708.660.006 | $269,400 | $47,675 | $2,590,200 | $1,172,000 | $2,265,000 | $981,000 | -12.6% |
| Total Capital Outlay: | | $273,233 | $54,789 | $5,851,966 | $4,193,000 | $5,045,000 | $1,597,000 | -13.8% |
| | | | | | | | | |
| Other Expenditures | | | | | | | | |
| Depreciation Depreciation | 061.30.01.00.1.000.638.001 | $1,212,538 | $1,283,985 | $0 | $0 | $0 | $0 | 0% |
| Total Other Expenditures: | | $1,212,538 | $1,283,985 | $0 | $0 | $0 | $0 | 0% |
| Total Vehicles and Automotive Equipment: | | $1,485,771 | $1,338,775 | $5,851,966 | $4,193,000 | $5,045,000 | $1,597,000 | -13.8% |
| | | | | | | | | |
| Water System | | | | | | | | |
| Capital Outlay | | | | | | | | |
| Water Distribution Water Main - New | 037.80.90.00.1.700.671.007 | $0 | $0 | $0 | $0 | $750,000 | $0 | N/A |
| Sewer System Lead Service Line Rebate Program | 050.80.90.00.0.700.672.008 | $0 | $0 | $0 | $0 | $100,000 | $100,000 | N/A |

| Name | Account ID | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|---|
| Other Public Facilities Pump Station Facility Improv | 050.80.90.00.1.700.651.012 | $16,660 | $86,821 | $4,530,734 | $6,216,781 | $0 | $0 | -100% |
| Other Equipment Booster Pump/Panel Repl | 050.80.90.00.1.700.665.054 | $27,620 | $61,767 | $185,000 | $100,000 | $225,000 | $225,000 | 21.6% |
| Other Equipment SCADA Wireless Telemetry | 050.80.90.00.1.700.665.079 | $0 | $0 | $80,000 | $80,000 | $50,000 | $0 | -37.5% |
| Water Distribution Tank Repair/Ren | 050.80.90.00.1.700.671.001 | $0 | $0 | $685,000 | $685,000 | $0 | $0 | -100% |
| Water Distribution Water Main Repl | 050.80.90.00.1.700.671.003 | -$523,131 | -$2,112 | $6,099,245 | $6,099,244 | $6,500,000 | $6,500,000 | 6.6% |
| Water Distribution Deep Well Rehab | 050.80.90.00.1.700.671.005 | $313,721 | $257,875 | $0 | $0 | $535,000 | $0 | N/A |
| Water Distribution Water Main - New | 050.80.90.00.1.700.671.007 | $0 | $0 | $1,750,000 | $1,750,000 | $0 | $0 | -100% |
| Water Distribution Elevated Tank | 050.80.90.00.1.700.671.008 | $19,800 | $0 | $0 | $0 | $0 | $0 | 0% |
| Total Capital Outlay: | | -$145,329 | $404,350 | $13,329,979 | $14,931,025 | $8,160,000 | $6,825,000 | -38.8% |
| Total Water System: | | -$145,329 | $404,350 | $13,329,979 | $14,931,025 | $8,160,000 | $6,825,000 | -38.8% |
| | | | | | | | | |
| Public Works | | | | | | | | |
| Streets & Buildings | | | | | | | | |
| Capital Outlay | | | | | | | | |
| Land Improvements Corridor Improv | 049.80.90.00.1.704.641.001 | $0 | $0 | $0 | $0 | $1,425,000 | $0 | N/A |
| Sidewalks Brick Sidewalks | 049.80.90.00.1.705.675.007 | $0 | $0 | $0 | $0 | $200,000 | $200,000 | N/A |
| Total Capital Outlay: | | $0 | $0 | $0 | $0 | $1,625,000 | $200,000 | N/A |
| Total Streets & Buildings: | | $0 | $0 | $0 | $0 | $1,625,000 | $200,000 | N/A |
| Total Public Works: | | $0 | $0 | $0 | $0 | $1,625,000 | $200,000 | N/A |
| | | | | | | | | |
| Sanitary System | | | | | | | | |
| Capital Outlay | | | | | | | | |
| Sewer System Basin 14 Foot Tile/OH Sewer Prog | 050.80.90.00.1.701.672.001 | $0 | $0 | $0 | $0 | $470,000 | $470,000 | N/A |
| Sewer System Lift Station Rehab | 050.80.90.00.1.701.672.002 | $0 | $0 | $4,170,928 | $3,467,566 | $0 | $0 | -100% |
| Sewer System Sewer Main Repair/Replacement | 050.80.90.00.1.701.672.005 | $0 | $0 | $1,000,000 | $1,000,000 | $1,800,000 | $1,800,000 | 80% |
| Total Capital Outlay: | | $0 | $0 | $5,170,928 | $4,467,566 | $2,270,000 | $2,270,000 | -56.1% |
| Total Sanitary System: | | $0 | $0 | $5,170,928 | $4,467,566 | $2,270,000 | $2,270,000 | -56.1% |
| | | | | | | | | |
| Flood Control Projects | | | | | | | | |

| Name | Account ID | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|---|
| Capital Outlay | | | | | | | | |
| Flood Control Creek Bank Stabilization | 024.80.90.00.0.702.677.001 | $63,262 | $0 | $0 | $0 | $60,000 | $330,000 | N/A |
| Flood Control Priv Prop Drainage | 024.80.90.00.0.702.677.004 | $100,992 | $100,426 | $150,000 | $150,000 | $150,000 | $50,000 | 0% |
| Flood Control Weller Creek Imp | 024.80.90.00.0.702.677.007 | $0 | $0 | $250,000 | $250,000 | $0 | $0 | -100% |
| Emergency Generators Emergency Generator Levee 37 | 024.80.90.00.1.702.666.003 | $223,856 | $0 | $0 | $0 | $0 | $0 | 0% |
| Flood Control Levee 37 | 024.80.90.00.1.702.677.003 | $9,350 | $0 | $50,000 | $50,000 | $0 | $0 | -100% |
| Sewer System Basin 14 Foot Tile/OH Sewer Prog | 050.80.90.00.1.702.672.001 | $144,515 | $533,486 | $550,000 | $550,000 | $100,000 | $100,000 | -81.8% |
| Sewer System Lead Service Line Rebate Program | 050.80.90.00.1.702.672.008 | $0 | $128,113 | $100,000 | $100,000 | $0 | $0 | -100% |
| Total Capital Outlay: | | $541,975 | $762,025 | $1,100,000 | $1,100,000 | $310,000 | $480,000 | -71.8% |
| | | | | | | | | |
| Infrastructure | | | | | | | | |
| Sewer System Detention Basin Repairs | 024.80.90.00.0.702.672.009 | $0 | $0 | $0 | $0 | $300,000 | $0 | N/A |
| Total Infrastructure: | | $0 | $0 | $0 | $0 | $300,000 | $0 | N/A |
| Total Flood Control Projects: | | $541,975 | $762,025 | $1,100,000 | $1,100,000 | $610,000 | $480,000 | -44.5% |
| | | | | | | | | |
| Storm Sewer | | | | | | | | |
| Capital Outlay | | | | | | | | |
| Flood Control Detention Pond Improv | 020.80.90.00.1.703.677.005 | $24,267 | $862,706 | $845,445 | $845,445 | $0 | $0 | -100% |
| Flood Control Detention Pond Improv | 024.80.90.00.1.703.677.005 | $0 | $0 | $0 | $0 | $325,000 | $325,000 | N/A |
| Flood Control Storm Sewer Imp | 024.80.90.00.1.703.677.019 | $0 | $0 | $1,796,000 | $1,796,000 | $0 | $0 | -100% |
| Sewer System Combined Swr Imp | 050.80.90.00.1.703.672.003 | $74,440 | $24,094 | $800,000 | $800,000 | $0 | $0 | -100% |
| Total Capital Outlay: | | $98,707 | $886,800 | $3,441,445 | $3,441,445 | $325,000 | $325,000 | -90.6% |
| Total Storm Sewer: | | $98,707 | $886,800 | $3,441,445 | $3,441,445 | $325,000 | $325,000 | -90.6% |
| | | | | | | | | |
| Street Construction & Reconstruc | | | | | | | | |
| Capital Outlay | | | | | | | | |
| Needs Study Intersection Studies | 001.80.90.00.0.704.674.001 | $173,356 | $290,665 | $2,244,212 | $2,244,211 | $1,235,000 | $0 | -45% |

| Name | Account ID | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|---|
| Streets Kensington Rd Imp | 020.80.90.00.1.704.678.019 | $0 | $0 | $0 | $0 | $0 | $73,000 | 0% |
| Other Infrastructure Intersection Improvements | 020.80.90.00.1.704.679.028 | $0 | $0 | $0 | $0 | $650,000 | $0 | N/A |
| Streets Street Reconstruction | 023.80.90.00.1.704.678.009 | $919,842 | $663,792 | $2,177,212 | $2,177,211 | $0 | $11,655,600 | -100% |
| Streetlights & Traffic Signals Traffic Signal Repl | 041.80.90.00.0.704.676.003 | $0 | $0 | $100,000 | $100,000 | $100,000 | $100,000 | 0% |
| Total Capital Outlay: | | $1,093,198 | $954,457 | $4,521,424 | $4,521,422 | $1,985,000 | $11,828,600 | -56.1% |
| | | | | | | | | |
| Other Expenditures | | | | | | | | |
| Other Expenditures Central Road Ped Crossing | 020.80.90.00.1.704.636.033 | $493,764 | $889,926 | $837,555 | $837,554 | $100,000 | $0 | -88.1% |
| Total Other Expenditures: | | $493,764 | $889,926 | $837,555 | $837,554 | $100,000 | $0 | -88.1% |
| Total Street Construction & Reconstruc: | | $1,586,962 | $1,844,383 | $5,358,979 | $5,358,976 | $2,085,000 | $11,828,600 | -61.1% |
| | | | | | | | | |
| Resurfacing/Curbs & Gutters/Side | | | | | | | | |
| Capital Outlay | | | | | | | | |
| Sidewalks Sidewalk Share-Cost Program | 001.80.90.00.0.705.675.003 | $92,089 | $94,555 | $342,807 | $342,806 | $335,000 | $500,000 | -2.3% |
| Sidewalks Brick Sidewalks | 001.80.90.00.0.705.675.007 | $0 | $0 | $0 | $0 | $50,000 | $50,000 | N/A |
| Sidewalks Sidewalk Imp Program (CIP) | 001.80.90.00.1.705.675.009 | $247,901 | $189,351 | $410,650 | $410,649 | $330,000 | $350,000 | -19.6% |
| Streetlights & Traffic Signals Streetlight Improv | 001.80.90.00.1.705.676.001 | $0 | $0 | $0 | $0 | $587,000 | $0 | N/A |
| Other Infrastructure Parking Lot Imp | 020.80.90.00.0.705.679.003 | $36,883 | $55,000 | $0 | $55,000 | $0 | $0 | 0% |
| Sidewalks Brick Sidewalks | 020.80.90.00.1.705.675.007 | $113,524 | $91,567 | $250,000 | $250,000 | $0 | $0 | -100% |
| Streetlights & Traffic Signals Streetlight Improv | 020.80.90.00.1.705.676.001 | $49,265 | $68,940 | $222,137 | $0 | $243,980 | $215,859 | 9.8% |
| Streetlights & Traffic Signals Corridor Streetlight Improvement | 020.80.90.00.1.705.676.007 | $0 | $0 | $57,000 | $56,243 | $0 | $384,000 | -100% |
| Streetlights & Traffic Signals Res Streetlight Improv | 020.80.90.00.1.705.676.008 | $136,125 | $177,328 | $400,767 | $225,000 | $300,000 | $350,000 | -25.1% |
| Streets Kensington Rd Turn Ln | 020.80.90.00.1.705.678.005 | $0 | $0 | $0 | $0 | $0 | $300,000 | 0% |
| Streets Bridge Rehab | 020.80.90.00.1.705.678.008 | $0 | $93,660 | $13,865 | $0 | $355,000 | $135,000 | 2,460.4% |

| Name | Account ID | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|---|
| Other Infrastructure Ped Bridge - Melas/Mead | 020.80.90.00.1.705.679.002 | $22,533 | $341 | $740,668 | $740,668 | $0 | $6,978,301 | -100% |
| Other Infrastructure Bike Path Improvements | 020.80.90.00.1.705.679.027 | $7,686 | $35,566 | $1,664,624 | $1,405,190 | $640,500 | $3,098,372 | -61.5% |
| Streets Resurfacing-SC Fund | 023.80.90.00.0.705.678.003 | $2,038,672 | $3,211,361 | $5,007,566 | $5,007,565 | $4,442,922 | $4,368,454 | -11.3% |
| Streets Resurfacing - MFT Fund | 041.80.90.00.0.705.678.002 | $3,298,444 | $2,100,000 | $1,450,000 | $1,450,000 | $2,424,400 | $2,750,000 | 67.2% |
| Total Capital Outlay: | | $6,043,122 | $6,117,669 | $10,560,084 | $9,943,121 | $9,708,802 | $19,479,986 | -8.1% |
| Total Resurfacing/Curbs & Gutters/Side: | | $6,043,122 | $6,117,669 | $10,560,084 | $9,943,121 | $9,708,802 | $19,479,986 | -8.1% |
| | | | | | | | | |
| Computer Hardware/Software | | | | | | | | |
| Contractual Services | | | | | | | | |
| Computer Software Cloud-Based Service | 001.20.90.00.0.707.561.004 | $0 | $0 | $30,000 | $0 | $0 | $0 | -100% |
| Total Contractual Services: | | $0 | $0 | $30,000 | $0 | $0 | $0 | -100% |
| | | | | | | | | |
| Capital Outlay | | | | | | | | |
| Other Equipment Mobile Video Rec Sys | 020.60.90.00.1.707.665.056 | $0 | $0 | $0 | $0 | $300,000 | $300,000 | N/A |
| Computer Equipment EOC Technology Upgrade | 020.70.90.00.1.707.655.008 | $0 | $0 | $100,000 | $0 | $0 | $0 | -100% |
| Other Public Facilities Connectivity | 020.80.90.00.1.707.651.006 | $0 | $0 | $150,000 | $0 | $0 | $0 | -100% |
| Computer Equipment Computer Eqpt - IT | 062.20.90.00.1.707.655.001 | $134,644 | $143,885 | $229,000 | $229,000 | $211,500 | $216,500 | -7.6% |
| Total Capital Outlay: | | $134,644 | $143,885 | $479,000 | $229,000 | $511,500 | $516,500 | 6.8% |
| | | | | | | | | |
| Other Expenditures | | | | | | | | |
| Computer Software Financial Software | 001.20.90.00.0.707.561.001 | $5,958 | $64,808 | $0 | $0 | $0 | $0 | 0% |
| Computer Software Financial Software | 020.30.90.00.0.707.561.001 | $0 | $11,000 | $0 | $0 | $0 | $0 | 0% |
| Depreciation Equipment | 062.20.00.00.0.000.638.665 | $13,946 | $10,515 | $0 | $0 | $0 | $0 | 0% |
| Total Other Expenditures: | | $19,905 | $86,323 | $0 | $0 | $0 | $0 | 0% |
| Total Computer Hardware/Software: | | $154,549 | $230,208 | $509,000 | $229,000 | $511,500 | $516,500 | 0.5% |
| | | | | | | | | |
| Improvements to Public Buildings | | | | | | | | |
| Capital Outlay | | | | | | | | |

| Name | Account ID | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|---|
| Police Headquarters Facility Improvements | 001.60.90.00.1.706.653.020 | $0 | $0 | $0 | $0 | $35,000 | $0 | N/A |
| Other Public Facilities Other Public Buildings | 001.80.90.00.1.706.651.001 | $0 | $0 | $0 | $0 | $30,000 | $30,000 | N/A |
| Fire Station #12 Fire Station Imp | 020.70.90.00.1.706.646.001 | $68,230 | $0 | $0 | $0 | $0 | $0 | 0% |
| Village Hall Facility Improvements | 020.80.90.00.0.706.645.020 | $6,536 | $696,292 | $254,515 | $255,000 | $100,000 | $0 | -60.7% |
| Fire Station #12 Facility Improvements | 020.80.90.00.0.706.646.020 | $0 | $70,393 | $100,000 | $100,000 | $0 | $0 | -100% |
| Fire Station Facility Improvements | 020.80.90.00.1.706.648.020 | $0 | $1,410 | $1,874,590 | $1,874,589 | $75,075 | $43,350 | -96% |
| Public Works Facility Facility Imp | 020.80.90.00.1.706.649.020 | $199,432 | $248,048 | $210,171 | $0 | $138,700 | $523,270 | -34% |
| Other Public Facilities Other Public Buildings | 020.80.90.00.1.706.651.001 | $129,595 | $116,752 | $129,248 | $129,000 | $240,000 | $245,850 | 85.7% |
| Other Public Facilities Repl HVAC-Pub Bldgs | 020.80.90.00.1.706.651.010 | $143,237 | $868,228 | $277,300 | $277,300 | $69,300 | $155,925 | -75% |
| Other Infrastructure Parking Deck Maint | 051.80.90.00.0.706.679.021 | $21,690 | $69,597 | $127,000 | $127,000 | $111,000 | $132,000 | -12.6% |
| Village Hall Facility Improvements | 063.20.90.00.1.706.645.020 | $0 | $0 | $350,000 | $0 | $0 | $0 | -100% |
| Total Capital Outlay: | | $568,720 | $2,070,720 | $3,322,824 | $2,762,889 | $799,075 | $1,130,395 | -76% |
| Total Improvements to Public Buildings: | | $568,720 | $2,070,720 | $3,322,824 | $2,762,889 | $799,075 | $1,130,395 | -76% |
| | | | | | | | | |
| Non-Automotive Equipment | | | | | | | | |
| Capital Outlay | | | | | | | | |
| Other Equipment Broadcast Camera Repl. | 001.20.90.00.1.709.665.005 | $20,274 | $33,829 | $0 | $0 | $0 | $0 | 0% |
| Other Equipment Cable TV Bd Rm Equip-Repl | 020.20.90.00.1.709.665.008 | $0 | $0 | $0 | $0 | $70,000 | $0 | N/A |
| Other Equipment Furniture & Equipment | 020.70.90.00.1.709.665.021 | $0 | $94,906 | $90,000 | $0 | $0 | $40,000 | -100% |
| Other Equipment Paramedic Equip | 020.70.90.00.1.709.665.032 | $0 | $0 | $75,000 | $0 | $816,708 | $142,500 | 988.9% |
| Other Equipment Thermal Imaging Cameras | 020.70.90.00.1.709.665.043 | $0 | $53,815 | $0 | $0 | $0 | $0 | 0% |
| Other Equipment Village Warning Sirens | 020.70.90.00.1.709.665.048 | $126,300 | $0 | $0 | $0 | $0 | $0 | 0% |
| Other Equipment Extrication Equipment | 020.70.90.00.1.709.665.081 | $0 | $0 | $135,000 | $0 | $0 | $0 | -100% |
| Radio Equipment Radio Equip -Fire | 020.70.90.00.1.709.668.001 | $0 | $0 | $750,000 | $0 | $130,000 | $0 | -82.7% |

| Name | Account ID | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|---|
| Other Equipment Other Equipment | 020.80.90.00.1.709.665.031 | $9,680 | $0 | $0 | $0 | $0 | $0 | 0% |
| Other Equipment Other Equipment | 044.60.90.00.0.709.665.031 | $0 | $0 | $22,000 | $0 | $0 | $0 | -100% |
| Other Equipment Leak Detection Equipment | 050.80.90.00.1.709.665.025 | $0 | $0 | $0 | $0 | $80,000 | $0 | N/A |
| **Total Capital Outlay:** | | **$156,254** | **$182,550** | **$1,072,000** | **$0** | **$1,096,708** | **$182,500** | **2.3%** |
| | | | | | | | | |
| **Commodities & Supplies** | | | | | | | | |
| Other Equipment Other Equipment | 001.80.90.00.1.709.605.001 | $0 | $0 | $75,000 | $0 | $0 | $0 | -100% |
| Community & Civic Services Civic Events Sign | 020.20.90.00.1.709.617.001 | $0 | $0 | $0 | $0 | $55,000 | $0 | N/A |
| Other Equipment Other Equipment | 040.80.90.00.1.709.605.001 | $48,500 | $529 | $0 | $0 | $0 | $0 | 0% |
| **Total Commodities & Supplies:** | | **$48,500** | **$529** | **$75,000** | **$0** | **$55,000** | **$0** | **-26.7%** |
| **Total Non-Automotive Equipment:** | | **$204,754** | **$183,079** | **$1,147,000** | **$0** | **$1,151,708** | **$182,500** | **0.4%** |
| | | | | | | | | |
| **Miscellaneous** | | | | | | | | |
| **Contractual Services** | | | | | | | | |
| Needs Studies Space Needs Study | 001.50.90.00.0.710.565.001 | $0 | $0 | $100,000 | $100,000 | $0 | $0 | -100% |
| Professional Services Other Prof. Serv. | 020.70.90.00.1.710.530.006 | $25,397 | $0 | $0 | $0 | $0 | $0 | 0% |
| **Total Contractual Services:** | | **$25,397** | **$0** | **$100,000** | **$100,000** | **$0** | **$0** | **-100%** |
| | | | | | | | | |
| **Capital Outlay** | | | | | | | | |
| Other Infrastructure D/T Streetscape Prog | 001.80.90.00.0.710.679.001 | $0 | $79,994 | $0 | $0 | $0 | $0 | 0% |
| Other Infrastructure Reforestation | 001.80.90.00.0.710.679.005 | $50,203 | $60,711 | $61,177 | $61,177 | $63,012 | $64,902 | 3% |
| Other Infrastructure Tree Repl - Village | 001.80.90.00.0.710.679.006 | $66,481 | $72,075 | $77,972 | $77,972 | $79,531 | $80,491 | 2% |
| Other Infrastructure Tree Repl - Cost Rec | 001.80.90.00.0.710.679.007 | $77,330 | $85,961 | $90,694 | $90,694 | $91,897 | $93,735 | 1.3% |
| Other Infrastructure Tree Repl - Pub Prop | 001.80.90.00.0.710.679.008 | $11,341 | $12,553 | $14,507 | $14,507 | $14,797 | $15,093 | 2% |
| Other Infrastructure Traffic Imp | 023.80.90.00.0.710.679.020 | $41,082 | $48,751 | $50,000 | $50,000 | $50,000 | $50,000 | 0% |
| **Total Capital Outlay:** | | **$246,437** | **$360,045** | **$294,350** | **$294,350** | **$299,237** | **$304,221** | **1.7%** |
| | | | | | | | | |
| **Other Expenditures** | | | | | | | | |
| Other Expenditures Property Acquisition | 001.00.00.00.0.000.636.004 | $0 | $315,000 | $775,000 | $789,082 | $0 | $0 | -100% |

| Name | Account ID | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|---|
| Other Expenditures Facade Program | 020.40.90.00.0.710.636.007 | $9,750 | $0 | $300,000 | $0 | $700,000 | $100,000 | 133.3% |
| Other Expenditures Bike Route Sign Project | 023.80.90.00.0.710.636.031 | $2,697 | $0 | $0 | $0 | $0 | $0 | 0% |
| Other Expenditures Facade Program | 037.40.90.00.0.710.636.007 | $0 | $0 | $50,000 | $0 | $50,000 | $50,000 | 0% |
| Other Expenditures Facade Program | 049.40.90.00.0.710.636.007 | $10,000 | $36,220 | $100,000 | $0 | $100,000 | $100,000 | 0% |
| Total Other Expenditures: | | $22,447 | $351,220 | $1,225,000 | $789,082 | $850,000 | $250,000 | -30.6% |
| Total Miscellaneous: | | $294,282 | $711,265 | $1,619,350 | $1,183,432 | $1,149,237 | $554,221 | -29% |
| Total Community Investment Program: | | $10,833,512 | $14,549,273 | $51,411,555 | $47,610,454 | $33,440,322 | $45,389,202 | -35% |
| Total Expenditures: | | $10,833,512 | $14,549,273 | $51,411,555 | $47,610,454 | $33,440,322 | $45,389,202 | -35% |

# Debt Services

Please see the debt section for more specific information on the debt of the village.

## Expenditures by Function

| Name | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|
| Expenditures | | | | | | | |
| Debt Services Budget | | | | | | | |
| Series 2012 Refunding B&I | $912,435 | $0 | $0 | $0 | $0 | $0 | 0% |
| Series 2013 B&I, Flood | $762,306 | $0 | $0 | $0 | $0 | $0 | 0% |
| Series 2014 B&I, Streets | $1,197,128 | $1,303,378 | $0 | $0 | $0 | $0 | 0% |
| Series 2016 Refunding B&I | $266,250 | $781,250 | $1,310,800 | $1,310,800 | $1,959,000 | $1,961,800 | 49.5% |
| Series 2017 B&I TIF and Water | $355,413 | $357,763 | $647,350 | $647,350 | $662,350 | $681,150 | 2.3% |
| Series 2018A B&I TIF and Water | $637,194 | $639,402 | $821,044 | $821,044 | $844,794 | $871,294 | 2.9% |
| Series 2018B B&I, PD/FD Bldgs | $1,569,200 | $1,569,200 | $2,338,750 | $2,339,200 | $1,685,700 | $1,682,950 | -27.9% |
| Series 2019A B&I Water | $325,146 | $311,792 | $613,500 | $613,500 | $627,750 | $640,500 | 2.3% |
| Series 2022A B&I Water | $451,165 | $316,104 | $541,250 | $541,250 | $549,500 | $561,750 | 1.5% |
| Series 2016 B&I, Library | $1,581,450 | $0 | $0 | $0 | $0 | $0 | 0% |
| Series 2022B Bond Refunding | $8,386,933 | $880,440 | $882,740 | $882,240 | $879,480 | $800,753 | -0.4% |
| Series 2019B B&I, TIF | $265,800 | $475,800 | $490,300 | $490,300 | $503,550 | $520,550 | 2.7% |
| Total Debt Services Budget: | $16,710,420 | $6,635,129 | $7,645,734 | $7,645,684 | $7,712,124 | $7,720,747 | 0.9% |
| Total Expenditures: | $16,710,420 | $6,635,129 | $7,645,734 | $7,645,684 | $7,712,124 | $7,720,747 | 0.9% |

# Debt Services Line Item Detail

## Expenditures by Function

| Name | Account ID | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|---|
| Expenditures | | | | | | | | |
| Debt Services Budget | | | | | | | | |
| Series 2012 Refunding B&I | | | | | | | | |
| Debt Services | | | | | | | | |
| Bond Principal 2012 GO Bond Principal | 002.00.00.00.2.515.685.028 | $885,000 | $0 | $0 | $0 | $0 | $0 | 0% |
| Bond Interest 2012 GO Bond Interest | 002.00.00.00.2.515.690.028 | $27,435 | $0 | $0 | $0 | $0 | $0 | 0% |
| Total Debt Services: | | $912,435 | $0 | $0 | $0 | $0 | $0 | 0% |
| Total Series 2012 Refunding B&I: | | $912,435 | $0 | $0 | $0 | $0 | $0 | 0% |
| | | | | | | | | |
| Series 2013 B&I, Flood | | | | | | | | |
| Debt Services | | | | | | | | |
| Bond Principal 2013 GO Bond Principal | 002.00.00.00.2.516.685.029 | $585,000 | $0 | $0 | $0 | $0 | $0 | 0% |
| Bond Interest 2013 GO Bond Interest | 002.00.00.00.2.516.690.029 | $176,878 | $0 | $0 | $0 | $0 | $0 | 0% |
| Bank & Fiscal Fees 2013 GO Bank Fee | 002.00.00.00.2.516.695.029 | $428 | $0 | $0 | $0 | $0 | $0 | 0% |
| Total Debt Services: | | $762,306 | $0 | $0 | $0 | $0 | $0 | 0% |
| Total Series 2013 B&I, Flood: | | $762,306 | $0 | $0 | $0 | $0 | $0 | 0% |
| | | | | | | | | |
| Series 2014 B&I, Streets | | | | | | | | |
| Debt Services | | | | | | | | |
| Bond Principal 2014 GO Bond Principal | 002.00.00.00.2.517.685.030 | $1,125,000 | $1,265,000 | $0 | $0 | $0 | $0 | 0% |
| Bond Interest 2014 G.O. Bond Interest | 002.00.00.00.2.517.690.030 | $71,700 | $37,950 | $0 | $0 | $0 | $0 | 0% |
| Bank & Fiscal Fees 2014 GO Bank Fee | 002.00.00.00.2.517.695.030 | $428 | $428 | $0 | $0 | $0 | $0 | 0% |
| Total Debt Services: | | $1,197,128 | $1,303,378 | $0 | $0 | $0 | $0 | 0% |
| Total Series 2014 B&I, Streets: | | $1,197,128 | $1,303,378 | $0 | $0 | $0 | $0 | 0% |
| | | | | | | | | |
| Series 2016 Refunding B&I | | | | | | | | |

| Name | Account ID | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|---|
| Debt Services | | | | | | | | |
| Bond Principal 2016 GO Bond Principal | 002.00.00.00.2.518.685.034 | $0 | $515,000 | $1,060,000 | $1,060,000 | $1,740,000 | $1,795,000 | 64.2% |
| Bond Interest 2016 GO Bond Interest | 002.00.00.00.2.518.690.034 | $265,800 | $265,800 | $250,350 | $250,350 | $218,550 | $166,350 | -12.7% |
| Bank & Fiscal Fees 2016 GO Bank Fees | 002.00.00.00.2.518.695.034 | $450 | $450 | $450 | $450 | $450 | $450 | 0% |
| Total Debt Services: | | $266,250 | $781,250 | $1,310,800 | $1,310,800 | $1,959,000 | $1,961,800 | 49.5% |
| Total Series 2016 Refunding B&I: | | $266,250 | $781,250 | $1,310,800 | $1,310,800 | $1,959,000 | $1,961,800 | 49.5% |
| | | | | | | | | |
| Series 2017 B&I TIF and Water | | | | | | | | |
| Debt Services | | | | | | | | |
| Bond Principal 2017 GO Bond Principal | 049.00.00.00.2.565.685.036 | $155,000 | $170,000 | $185,000 | $185,000 | $200,000 | $220,000 | 8.1% |
| Bond Interest 2017 GO Bond Interest | 049.00.00.00.2.565.690.036 | $153,769 | $147,569 | $140,769 | $140,769 | $133,369 | $125,369 | -5.3% |
| Bank & Fiscal Fees 2017 GO Bank Fees | 049.00.00.00.2.565.695.036 | $225 | $225 | $225 | $225 | $225 | $225 | 0% |
| Bond Principal 2017 GO Bond Principal | 050.00.00.00.2.565.685.036 | $0 | $0 | $190,000 | $190,000 | $205,000 | $220,000 | 7.9% |
| Bond Interest 2017 GO Bond Interest | 050.00.00.00.2.565.690.036 | $143,998 | $137,548 | $131,131 | $131,131 | $123,531 | $115,331 | -5.8% |
| Bank & Fiscal Fees 2017 GO Bank Fees | 050.00.00.00.2.565.695.036 | $225 | $225 | $225 | $225 | $225 | $225 | 0% |
| Amortization of change in premium Debt Int/ Fiscal | 050.00.00.00.2.565.730.009 | -$97,804 | -$97,804 | $0 | $0 | $0 | $0 | 0% |
| Total Debt Services: | | $355,413 | $357,763 | $647,350 | $647,350 | $662,350 | $681,150 | 2.3% |
| Total Series 2017 B&I TIF and Water: | | $355,413 | $357,763 | $647,350 | $647,350 | $662,350 | $681,150 | 2.3% |
| | | | | | | | | |
| Series 2018A B&I TIF and Water | | | | | | | | |
| Debt Services | | | | | | | | |
| Bond Principal 2018A GO Bond Principal | 049.00.00.00.2.566.685.037 | $205,000 | $225,000 | $250,000 | $250,000 | $280,000 | $310,000 | 12% |
| Bond Interest 2018A GO Bond Interest | 049.00.00.00.2.566.690.037 | $264,369 | $254,119 | $242,869 | $242,869 | $230,369 | $216,369 | -5.1% |
| Bank & Fiscal Fees 2018A GO Bank Fees | 049.00.00.00.2.566.695.037 | $225 | $225 | $225 | $225 | $225 | $225 | 0% |
| Bond Principal 2018A GO Bond Principal | 050.00.00.00.2.566.685.037 | $0 | $0 | $175,000 | $175,000 | $190,000 | $210,000 | 8.6% |
| Bond Interest 2018A GO Bond Interest | 050.00.00.00.2.566.690.037 | $167,375 | $159,833 | $152,500 | $152,500 | $143,750 | $134,250 | -5.7% |

| Name | Account ID | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|---|
| Bank & Fiscal Fees 2018A GO Bank Fees | 050.00.00.00.2.566.695.037 | $225 | $225 | $450 | $450 | $450 | $450 | 0% |
| Total Debt Services: | | $637,194 | $639,402 | $821,044 | $821,044 | $844,794 | $871,294 | 2.9% |
| Total Series 2018A B&I TIF and Water: | | $637,194 | $639,402 | $821,044 | $821,044 | $844,794 | $871,294 | 2.9% |
| | | | | | | | | |
| Series 2018B B&I, PD/FD Bldgs | | | | | | | | |
| Debt Services | | | | | | | | |
| Bond Principal 2018B GO Bond Prin - Refunding | 002.00.00.00.2.519.685.039 | $0 | $0 | $770,000 | $770,000 | $155,000 | $160,000 | -79.9% |
| Bond Interest 2018B GO Bond Interest, P&FBuild | 002.00.00.00.2.519.690.038 | $1,444,250 | $1,444,250 | $1,444,250 | $1,444,250 | $1,444,250 | $1,444,250 | 0% |
| Bond Interest 2018B GO Bond Int - Refunding | 002.00.00.00.2.519.690.039 | $124,500 | $124,500 | $124,500 | $124,500 | $86,000 | $78,250 | -30.9% |
| Bank & Fiscal Fees 2018B GO Bond Bank Fees | 002.00.00.00.2.519.695.038 | $450 | $450 | $0 | $450 | $450 | $450 | N/A |
| Total Debt Services: | | $1,569,200 | $1,569,200 | $2,338,750 | $2,339,200 | $1,685,700 | $1,682,950 | -27.9% |
| Total Series 2018B B&I, PD/FD Bldgs: | | $1,569,200 | $1,569,200 | $2,338,750 | $2,339,200 | $1,685,700 | $1,682,950 | -27.9% |
| | | | | | | | | |
| Series 2019A B&I Water | | | | | | | | |
| Debt Services | | | | | | | | |
| Bond Principal 2019A GO Bond Principal | 050.00.00.00.2.567.685.040 | $0 | $0 | $315,000 | $315,000 | $345,000 | $375,000 | 9.5% |
| Bond Interest 2019A GO Bond Interest | 050.00.00.00.2.567.690.040 | $324,696 | $311,342 | $298,050 | $298,050 | $282,300 | $265,050 | -5.3% |
| Bank & Fiscal Fees 2019A GO Bank Fees | 050.00.00.00.2.567.695.040 | $450 | $450 | $450 | $450 | $450 | $450 | 0% |
| Total Debt Services: | | $325,146 | $311,792 | $613,500 | $613,500 | $627,750 | $640,500 | 2.3% |
| Total Series 2019A B&I Water: | | $325,146 | $311,792 | $613,500 | $613,500 | $627,750 | $640,500 | 2.3% |
| | | | | | | | | |
| Series 2022A B&I Water | | | | | | | | |
| Contractual Services | | | | | | | | |
| Financing Costs Financing Costs | 050.00.00.00.2.569.564.001 | $156,976 | $0 | $0 | $0 | $0 | $0 | 0% |
| Total Contractual Services: | | $156,976 | $0 | $0 | $0 | $0 | $0 | 0% |
| | | | | | | | | |
| Debt Services | | | | | | | | |

| Name | Account ID | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|---|
| Bond Principal 2022A G.O. Bond Principal | 050.00.00.00.2.569.685.043 | $0 | $0 | $235,000 | $235,000 | $255,000 | $280,000 | 8.5% |
| Bond Interest 2022 G.O. Bond Interest | 050.00.00.00.2.569.690.043 | $294,189 | $315,654 | $305,800 | $305,800 | $294,050 | $281,300 | -3.8% |
| Bank & Fiscal Fees 2022A G.O. Bank Fees | 050.00.00.00.2.569.695.043 | $0 | $450 | $450 | $450 | $450 | $450 | 0% |
| Total Debt Services: | | $294,189 | $316,104 | $541,250 | $541,250 | $549,500 | $561,750 | 1.5% |
| Total Series 2022A B&I Water: | | $451,165 | $316,104 | $541,250 | $541,250 | $549,500 | $561,750 | 1.5% |
| | | | | | | | | |
| Series 2016 B&I, Library | | | | | | | | |
| Debt Services | | | | | | | | |
| Bond Principal 2016 GO Bond Principal, Library | 002.00.00.00.2.577.685.033 | $1,550,000 | $0 | $0 | $0 | $0 | $0 | 0% |
| Bond Interest 2016 GO Bond Interest, Library | 002.00.00.00.2.577.690.033 | $31,000 | $0 | $0 | $0 | $0 | $0 | 0% |
| Bank & Fiscal Fees 2016 GO Bank Fee, Library | 002.00.00.00.2.577.695.033 | $450 | $0 | $0 | $0 | $0 | $0 | 0% |
| Total Debt Services: | | $1,581,450 | $0 | $0 | $0 | $0 | $0 | 0% |
| Total Series 2016 B&I, Library: | | $1,581,450 | $0 | $0 | $0 | $0 | $0 | 0% |
| | | | | | | | | |
| Series 2022B Bond Refunding | | | | | | | | |
| Contractual Services | | | | | | | | |
| Financing Costs Financing Costs | 002.00.00.00.2.578.564.001 | $83,836 | $0 | $0 | $0 | $0 | $0 | 0% |
| Total Contractual Services: | | $83,836 | $0 | $0 | $0 | $0 | $0 | 0% |
| | | | | | | | | |
| Debt Services | | | | | | | | |
| Bond Principal 2022B G.O. Bond Principal | 002.00.00.00.2.578.685.044 | $0 | $650,000 | $670,000 | $670,000 | $685,000 | $675,000 | 2.2% |
| Bond Interest 2022B G.O. Bond Interest | 002.00.00.00.2.578.690.044 | $53,769 | $230,440 | $212,240 | $212,240 | $193,480 | $124,753 | -8.8% |
| Payment to Escrow Agent 2022B GO Refunding | 002.00.00.00.2.578.694.044 | $8,249,328 | $0 | $0 | $0 | $0 | $0 | 0% |
| Bank & Fiscal Fees 2022B G.O. Bank Fees | 002.00.00.00.2.578.695.044 | $0 | $0 | $500 | $0 | $1,000 | $1,000 | 100% |
| Total Debt Services: | | $8,303,097 | $880,440 | $882,740 | $882,240 | $879,480 | $800,753 | -0.4% |

| Name | Account ID | FY2022 Actual | FY2023 Actual | FY2024 Amended Budget | FY2024 Estimated Amount | FY2025 Budgeted | FY2026 Forecast | FY2024 Amended Budget vs. FY2025 Budgeted (% Change) |
|---|---|---|---|---|---|---|---|---|
| Total Series 2022B Bond Refunding: | | $8,386,933 | $880,440 | $882,740 | $882,240 | $879,480 | $800,753 | -0.4% |
| | | | | | | | | |
| Series 2019B B&I, TIF | | | | | | | | |
| Debt Services | | | | | | | | |
| Bond Principal 2019B GO Bond Principal | 049.00.00.00.2.568.685.041 | $0 | $210,000 | $235,000 | $235,000 | $260,000 | $290,000 | 10.6% |
| Bond Interest 2019B GO Bond Interest | 049.00.00.00.2.568.690.041 | $265,350 | $265,350 | $254,850 | $254,850 | $243,100 | $230,100 | -4.6% |
| Bank & Fiscal Fees 2019B GO Bond Bank Fees | 049.00.00.00.2.568.695.041 | $450 | $450 | $450 | $450 | $450 | $450 | 0% |
| Total Debt Services: | | $265,800 | $475,800 | $490,300 | $490,300 | $503,550 | $520,550 | 2.7% |
| Total Series 2019B B&I, TIF: | | $265,800 | $475,800 | $490,300 | $490,300 | $503,550 | $520,550 | 2.7% |
| Total Debt Services Budget: | | $16,710,420 | $6,635,129 | $7,645,734 | $7,645,684 | $7,712,124 | $7,720,747 | 0.9% |
| Total Expenditures: | | $16,710,420 | $6,635,129 | $7,645,734 | $7,645,684 | $7,712,124 | $7,720,747 | 0.9% |

# CAPITAL IMPROVEMENTS

# Sources of Funds

The 2025-2029 CIP includes a summary of "Projects by Funding Source." This summary provides an overview of the potential demands upon the Village's financial resources. A few comments are warranted with regard to the "Projects by Sources of Funds" summary.

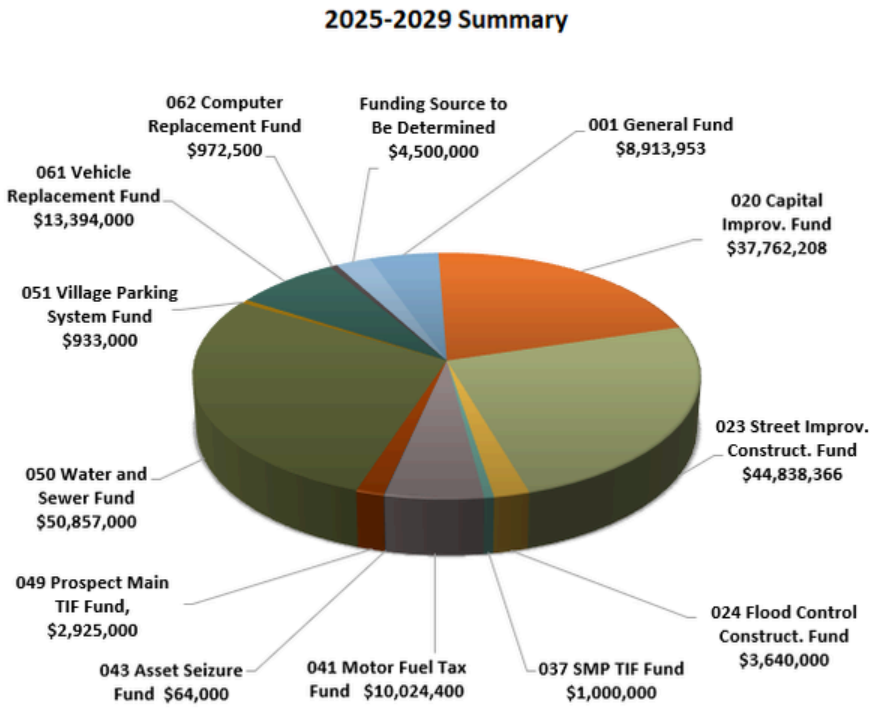
A recent surplus of sales taxes revenue has allowed the Village to support certain capital programs and operations. The Street Improvement, Flood Control, and Capital Improvement Funds each receive $2.0 million. In addition to that, there are other dedicated revenue sources supporting the capital program. As mentioned previously, projects are placed in the 5-year capital plan based on available revenues. When revenues fall short of projections, adjustments are made to existing budgets in these funds and capital spending elsewhere with future projects deferred until revenue becomes available. The revenue source for a few significant projects needs to be identified. Those projects are listed with a funding source to be determined. In 2027, the funding source for the Community Connections Center in the amount of $4.5 million needs to be identified. A summary of the fund activity is provided below. Please refer to the Fund Summaries for more detailed information.

- ***General Fund.*** The General Fund is the Village's primary operating fund. With few exceptions, as a general guiding principle, the only capital projects charged to the General Fund are those to be undertaken each year, although the level of funding from one year to the next may vary. Projects charged directly to the General Fund include various Public Works projects for tree planting and removal, sidewalk replacement, intersection improvements, street lighting, underground fuel storage tank replacement and equipment and improvements to various public buildings. The total anticipated spending in the General Fund over the five-year plan period is $8.9 million. The planned projects for 2025 have a combined total of $2.9 million.
- ***Capital Improvement Fund.*** The Capital Improvement Fund is the Village's Fund for "Intermediate sized" capital expenditures. There are several recurring projects funded by the Capital Improvement Fund. The recurring projects for 2025 include street lighting $543,980, $300,000 for body worn camera replacement, $165,000 for improvements to public buildings, $100,000 for façade program, and HVAC upgrades in the amount of $69,300. The non-recurring projects include $946,708 for core operational equipment for the Fire Department, $750,000 for road improvements and reconstruction, $640,500 for Phase II bike plan improvement, supported by a grant funding, $600,000 for the Village gateway sign, $300,000 for Village Hall improvements and equipment and $213,775 for Village's public building improvements, and a few other non-recurring projects totaling $355,000. The total 2025 CIP to be funded from the Capital Improvement Fund is $4,984,263. The total projects for the period 2025-2029 funded by the Capital Improvement Fund is $37.8 million. Several projects have either been postponed or have been marked as funding to be determined. The Capital Improvement Fund normally receives $2.0 million in sales tax allocation. Given the need for the year 2025, the sales tax allocation has increased to $3.2 million for the year. Additionally, the Capital Improvement Fund will receive a transfer of $1.5 million from the General Fund to carry out critical projects.
- ***Street Improvements Construction Fund.*** This fund is used to account for the resources to reconstruct the Village's streets and related projects. Financing is provided by various taxes, licenses, permits, fees, and investment income. The total anticipated spending over the five-year plan period is $44.8 million in this fund. Of this amount, $30.0 million is allocated to the annual street improvement program. Approximately $6.0 million per year is needed to maintain the street program on a 20-year renewal cycle. Part of the resurfacing cost is funded from the Motor Fuel Tax Fund. In 2025, $4.5 million will be funded from the Street Improvement Construction Fund for the resurfacing projects, a portion of that supported by a $296,000 federal grant. Additionally, $50,000 is budgeted for traffic-calming.
- ***Flood Control Construction Fund.*** The activity in this fund addresses flood control projects throughout the Village. Funded are storm sewer improvements, drainage improvements, and the storm sewer inspection program. The total anticipated spending over the five-year plan period is $3.6 million. The 2025 CIP includes $625,000 for improvements and repairs of detention pond and basin, partially funded by a $325,000 grant, $150,000 for drainage improvements and $60,000 for McDonald Creek bank stabilization. The Flood Control Construction Fund has a sufficient fund balance on hand. Hence, the annual allocation of $2.0 million from sales tax is removed for the year 2025. The allocation is used to fund additional projects for the Capital Improvement Fund and the Street Improvement Construction Fund.
- ***Motor Fuel Tax Fund.*** Motor fuel tax funds are earmarked for street improvement, maintenance and repairs and traffic signal replacement. Revenue to support $10.0 million for the programs is planned for the five-year period. The 2025 Community Investment Program includes $2.4 million in street improvement/resurfacing program and $100,000 in traffic signal improvements.
- ***Prospect Main TIF Fund and South Mount Prospect TIF Fund.*** The Prospect Main Tax Increment Financing (TIF) and South Mount Prospect Tax Increment Financing (TIF), special revenue funds, were established in 2017 and 2022 to record the revenue and expenses for the Prospect and Main TIF and the South Mount Prospect TIF districts. The TIF is a development tool local governments can utilize to make public improvements and attract new development to an area. The TIF helps local governments attract private development and new businesses using local resources that do not depend upon an increase in taxes or the reduction of other services. The 2025-2029 CIP totals $3.9 million in improvements within the TIF district areas designated for Northwest Hwy & Central Road Gateway, the Oakton Water System Expansion, sidewalks, façade and interior buildout programs.
- ***Water and Sewer Fund.*** Numerous projects that directly relate to providing water and sanitary sewer service to customers in the CIP are funded from the Water and Sewer Fund. The 2025-2029 CIP shows projects valued at an average of $10.2 million per year over the five years of the plan. The 2025 projects include $6,500,000 for water main replacement, $1,000,000 for sewer main rehabilitation, $800,000 for combined sewer improvements, $225,000 for booster pump station pump rehabilitation, $100,000 for lead water service line replacement and $100,000 for overhead sewer program. The non-recurring projects include $470,000 for Fairview Gardens overhead sewer program, $535,000 for Deep Well #16 rehabilitation and $80,000 for the leak detection and

utility locating equipment and $50,000 for wireless telemetry system upgrade. The total projects to be funded by the Water and Sewer Fund over a 5-year period is $50.9 million.

- ***To Be Determined.*** Funding for several projects included in the 2025-2029 CIP still needs to be determined. The 2025-2029 CIP shows $4.5 million in projects that need funding. These projects have either been identified during the strategic planning process or have been deferred several years and need a funding source determined.

Below is a chart illustrating project totals by funding source for the five-year period 2025–2029:



# Structure of the CIP Section and the Project Request Form

The Community Investment Program is the Village's five-year plan for capital expenditures. It addresses the Village's needs for replacement, upgrade, and expansion of infrastructure and other long-lived, high-cost assets. Also included in the CIP section are:

- The Summaries section begins with category and fund summaries and a listing of projects by category and by fund. The project categories can be found in the Category Codes section.
- Detailed schedules of all vehicles and computers budgeted in the Vehicle Replacement and Computer Replacement Funds (internal service funds).
- A schedule summarizing the impact of the 2025 capital expenditures on operating earnings.

The Community Investment Program projects are organized by department. Each departmental section begins with a summary of the project requests. Most of the information on the project request form is self-explanatory. However, some elaboration about certain items may be helpful.

- ***Project Name and Number*** **-** Each project is given a short title and a unique project number.
- ***Description*** **-** This area provides a more detailed description of the project than is possible in the "Project Name".
- ***Project Life*** **-** The estimated year of replacement.
- ***Project Category/Type*** **-** As stated above, each project or portion of a project has been assigned to a project category. Each group has a specific category code. These codes are detailed on the next page.
- ***Priority*** **-** To facilitate the evaluation of projects requested, the departments have prioritized them with "1" Critical, "2" Very Important, "3" Important, "4" Less Important and "5" Future Consideration. This has been done to provide an overall picture of the relative importance of each project.
- ***Capital Cost*** **-** This section provides a capital cost breakdown.
- ***Funding Sources*** **-** A potential source of funds has been indicated for most projects. For some projects, multiple potential sources are shown.
- ***Budget Impact/Other*** **-** Operating expenditures may come with the purchase or construction of a capital asset. For example, annual maintenance agreements are necessary for many items of equipment. In some circumstances, the purchase of a capital asset may enable the Village to reduce operating expenditures. Information provided in this section addresses those effects.
- ***Sustainability*** **-** This section outlines how the project helps contribute to a sustainable and resilient community.

# Category Codes

| | |
|---|---|
| **Water and Sanitary Sewer:** | 700 – Water System |
| | 701 – Sanitary System |
| **Flood Control and Related Projects:** | 702 – Flood Control Projects |
| | 703 – Storm Sewer |
| **Street and Related Projects:** | 704 – Street Construction and Reconstruction |
| | 705 – Resurfacing/Curbs & Gutters/Sidewalks |
| **Public Buildings:** | 706 – Construction of and Improvements to Public Buildings |
| **Equipment:** | 707 – Computer Hardware/Software |
| | 708 – Vehicles and Automotive Equipment |
| | 709 – Furnishings and Non-Automotive Equipment |
| **Miscellaneous:** | 710 – Miscellaneous |

# Equipment Replacement Guidelines

| Item | Age (Years) | Mileage/Hours |
|---|---|---|
| Cars - Normal Use | 10 | 85,000 |
| Cars -Police Patrol | 5 | 70,000/7,000 hrs |
| Cars -Police CSO | 7 | 70,000/7,000 hrs |
| Cars - Police Assigned | 8 | 70,000/7,000 hrs |
| Pickups/Vans | 12 | 50,000/5,000 hrs |
| Medium Truck (10,000 to 19,500 GVW) | 14 | 50,000/5,000 hrs |
| Heavy Truck (>19,500 GVW) | 17 | 50,000/6,000 hrs |
| Aerials | 15* | 50,000/9,000 hrs |
| Off Road Equipment | 12-17 (depending on equipment) | 5,000 hrs |
| Backhoes & Loaders | 15* | 5,000 hrs |
| Street Sweepers | 12 | 50,000/5,000 hrs |
| Leaf Machines | 17 | 2,500 hrs |
| Trailers | 17-22 | N/A |
| Other Equipment | 8-22 (depending on usage/condition) | N/A |
| Ambulance (Type 1) | 10 | 75,000/8,000 hrs |
| Ambulance (Type 3) | 8 | 60,000/6,000 hrs |
| Fire Equipment (<15K GVW} | 12 | *TBD |
| Fire Equipment (>15K GVW) | 15* | *TBD |
| Trackless Snow Machines | 15* | 2,500 hrs |

* TBD - To be determined by conditions and general FD practice

*The equipment guidelines listed above simply provide general direction for when a piece of equipment should be considered for replacement. The Village Vehicle/Equipment Replacement Policy specifies the general policy, the equipment replacement evaluation and criteria, equipment replacement parameters, minimum use policy, and the replacement vehicle purchasing guidelines. If replacement is not warranted due to condition or low level of use, purchase of new vehicle/equipment will be deferred until the following year, at which time the equipment will be reevaluated.*

# CATEGORY SUMMARY

## Village of Mount Prospect, Illinois

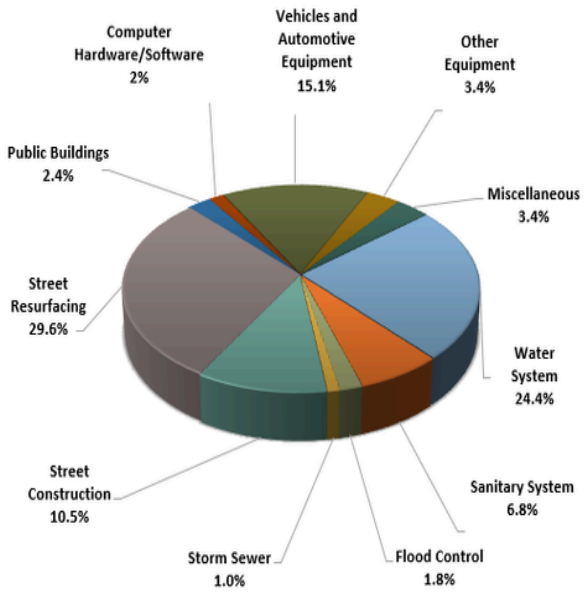
### Community Investment Program

2025 - 2029

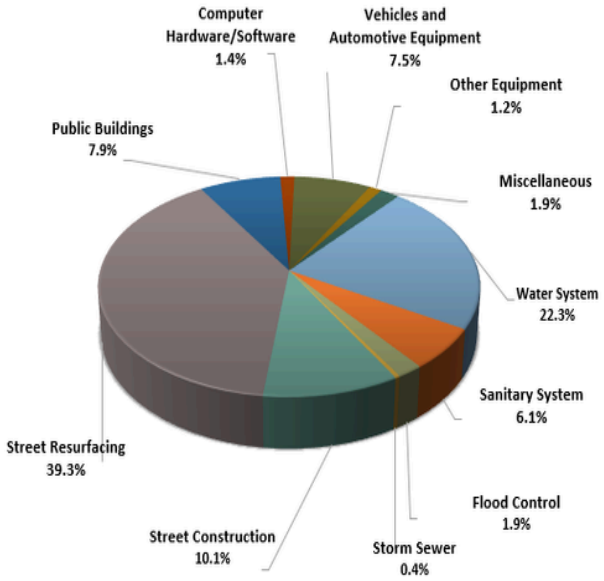
## CATEGORY SUMMARY

| Program | 2025 | 2026 | 2027 | 2028 | 2029 | TOTAL |
|---|---|---|---|---|---|---|
| 700 Water System | 8,160,000 | 6,825,000 | 8,160,000 | 8,405,000 | 8,597,000 | 40,147,000 |
| 701 Sanitary System | 2,270,000 | 2,270,000 | 2,270,000 | 2,270,000 | 1,800,000 | 10,880,000 |
| 702 Flood Control and Related Projects | 610,000 | 480,000 | 300,000 | 1,625,000 | 475,000 | 3,490,000 |
| 703 Storm Sewer | 325,000 | 325,000 | - | - | - | 650,000 |
| 704 Street Construction and Reconstruction | 3,510,000 | 11,828,600 | 100,000 | 2,653,100 | 100,000 | 18,191,700 |
| 705 Resurfacing/Curbs & Gutters/Sidewalks | 9,908,802 | 19,679,986 | 11,203,075 | 14,478,993 | 15,424,460 | 70,695,316 |
| 706 Improvement to Public Buildings | 799,075 | 1,130,395 | 5,177,060 | 5,853,710 | 1,288,510 | 14,248,750 |
| 707 Computer Hardware/Software | 511,500 | 516,500 | 481,500 | 481,500 | 481,500 | 2,472,500 |
| 708 Vehicles/Automotive Equipment | 5,045,000 | 1,597,000 | 1,468,000 | 2,612,000 | 2,736,000 | 13,458,000 |
| 709 Non-Automotive Equipment | 1,151,708 | 182,500 | 200,000 | - | 660,000 | 2,194,208 |
| 710 Miscellaneous | 1,149,237 | 554,221 | 559,306 | 564,450 | 569,739 | 3,396,953 |
| **Grand Total** | **$ 33,440,322** | **$ 45,389,202** | **$ 29,918,941** | **$ 38,943,753** | **$ 32,132,209** | **$ 179,824,427** |

2025 Summary




2025 - 2029 Summary



# PROJECTS BY CATEGORY

## Village of Mount Prospect, Illinois

### Community Investment Program

**2025 - 2029**

## PROJECTS BY CATEGORY

| Program | 2025 | 2026 | 2027 | 2028 | 2029 | Total |
|---|---|---|---|---|---|---|
| **700 Water System** | | | | | | |
| Booster Pump Station Pump Rehabilitation | 225,000 | 225,000 | 225,000 | 225,000 | 225,000 | 1,125,000 |
| Deep Well Rehabilitation - Well #16 | 535,000 | - | - | - | - | 535,000 |
| Elevated Tank Painting | - | - | - | - | 810,000 | 810,000 |
| Lead Water Service Line Replacement | 100,000 | 100,000 | 750,000 | 750,000 | 750,000 | 2,450,000 |
| Oakton Water System Expansion | 750,000 | - | - | - | - | 750,000 |
| VFD Replacement | 50,000 | - | - | - | 50,000 | 100,000 |
| Water Main Replacement | 6,500,000 | 6,500,000 | 6,500,000 | 6,630,000 | 6,762,000 | 32,892,000 |
| Water Reservoir Number 11 Rehabilitation | - | - | - | 700,000 | - | 700,000 |
| Water Reservoir Number 16 Rehabilitation | - | - | 685,000 | - | - | 685,000 |
| Wireless Telemetry System Upgrade - PLC Upgrades | - | - | - | 100,000 | - | 100,000 |
| **700 Water System Total** | **8,160,000** | **6,825,000** | **8,160,000** | **8,405,000** | **8,597,000** | **40,147,000** |
| **701 Sanitary System** | | | | | - | |
| Combined Sewer Improvements | 800,000 | 800,000 | 800,000 | 800,000 | 800,000 | 4,000,000 |
| Fairview Gardens Overhead Sewer Program | 470,000 | 470,000 | 470,000 | 470,000 | - | 1,880,000 |
| Sewer Main Rehabilitation | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 5,000,000 |
| **701 Sanitary System Total** | **2,270,000** | **2,270,000** | **2,270,000** | **2,270,000** | **1,800,000** | **10,880,000** |
| **702 Flood Control and Related Projects** | | | | | - | |
| Crumley Detention Basin Repairs | 300,000 | - | - | - | - | 300,000 |
| Levee 37 Wall Maintenance | - | - | - | 125,000 | - | 125,000 |
| McDonald Creek Bank Stabilization | 60,000 | 330,000 | 150,000 | 1,350,000 | 325,000 | 2,215,000 |
| Neighborhood Drainage Improvements | 150,000 | 50,000 | 50,000 | 50,000 | 50,000 | 350,000 |
| Overhead Sewer Program | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 500,000 |
| **702 Flood Control and Related Projects Total** | **610,000** | **480,000** | **300,000** | **1,625,000** | **475,000** | **3,490,000** |
| **703 Storm Sewer** | | | | | - | |
| Detention Pond Improvements - Pond 6 | 325,000 | - | - | - | - | 325,000 |
| Detention Pond Improvements - Pond 6A | - | 325,000 | - | - | - | 325,000 |
| **703 Storm Sewer Total** | **325,000** | **325,000** | **-** | **-** | **-** | **650,000** |
| **704 Street Construction and Reconstruction** | | | | | - | |
| Busse Road Reconstruction | 650,000 | - | - | - | - | 650,000 |
| Central Road Pedestrian Crossing Improvements | 100,000 | - | - | - | - | 100,000 |
| KBC Pedestrian Bridges | - | 73,000 | - | - | - | 73,000 |
| Northwest Hwy & Central Road Gateway | 1,300,000 | - | - | - | - | 1,300,000 |
| Prospect Avenue Improvements | 125,000 | - | - | - | - | 125,000 |
| Rand-Elmhurst-Kensington Road Intersection Improvements | 1,235,000 | 11,405,600 | - | - | - | 12,640,600 |
| Traffic Signal Replacement | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 500,000 |
| Wolf Road Rehabilitation | - | 250,000 | - | 2,553,100 | - | 2,803,100 |
| **704 Street Construction and Reconstruction Total** | **3,510,000** | **11,828,600** | **100,000** | **2,653,100** | **100,000** | **18,191,700** |
| **705 Resurfacing/Curbs & Gutters/Sidewalks** | | | | | - | |
| Brick Sidewalk Maintenance Removal/Replacement | 250,000 | 250,000 | 250,000 | 250,000 | 250,000 | 1,250,000 |
| Bridge Improvements - Business Center Drive | 105,000 | - | - | - | - | 105,000 |
| Bridge Improvements - Lincoln Street | - | - | 135,000 | - | - | 135,000 |
| Bridge Improvements - Sediment Removal | 250,000 | - | - | - | - | 250,000 |
| Bridge Improvements - Seegwun Avenue | - | 135,000 | - | - | - | 135,000 |
| Corridor Street Lighting | 587,000 | 384,000 | 450,000 | 553,000 | 612,000 | 2,586,000 |
| Kensington Road Left Turn Lane at Police Station | - | 300,000 | - | - | - | 300,000 |
| Melas/Meadows Park Pedestrian Bridge | - | 6,978,301 | - | - | - | 6,978,301 |

# PROJECTS BY CATEGORY (continued)

| Program | 2025 | 2026 | 2027 | 2028 | 2029 | Total |
|---|---|---|---|---|---|---|
| **705 Resurfacing/Curbs & Gutters/Sidewalks (continued)** | | | | | | |
| New Sidewalk Program | 330,000 | 350,000 | 370,000 | 390,000 | 410,000 | 1,850,000 |
| Phase II Bike Plan Improvements | 640,500 | 3,098,372 | 1,000,000 | 3,500,000 | 3,500,000 | 11,738,872 |
| Residential Street Lighting | 300,000 | 350,000 | 450,000 | 450,000 | 450,000 | 2,000,000 |
| Schoenbeck Road Resurfacing | 396,000 | - | - | - | - | 396,000 |
| Sidewalk Replacement Program | 335,000 | 500,000 | 500,000 | 500,000 | 500,000 | 2,335,000 |
| Street Improvement Program | 6,471,322 | 7,118,454 | 7,830,299 | 8,613,329 | 9,474,662 | 39,508,066 |
| Street Light Disconnect Cabinet Replacement | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 500,000 |
| Streetlight Improvements | 93,980 | 95,859 | 97,776 | 102,664 | 107,798 | 498,077 |
| Streetlight Improvements LED Retrofits | 50,000 | 20,000 | 20,000 | 20,000 | 20,000 | 130,000 |
| **705 Resurfacing/Curbs & Gutters/Sidewalks Total** | **9,908,802** | **19,679,986** | **11,203,075** | **14,478,993** | **15,424,460** | **70,695,316** |
| **706 Improvement to Public Buildings** | | | | | - | |
| Community Connections Center | - | - | 4,500,000 | - | - | 4,500,000 |
| Customer Service Update Window Configuration | 75,000 | - | - | - | - | 75,000 |
| Fire Station 11 Roof Replacement | - | - | - | - | 525,000 | 525,000 |
| Fire Station 12 Bathroom Remodeling | - | - | 75,000 | 75,000 | - | 150,000 |
| Fire Station 12 Generator Replacement | - | - | - | 78,750 | - | 78,750 |
| Fire Station 12 Roof Replacement | - | - | - | 425,000 | - | 425,000 |
| Fire Station 13 Apparatus Floor Refinishing | - | - | - | - | 150,000 | 150,000 |
| Fire Station 14 Apparatus Area Painting | - | 43,350 | - | - | - | 43,350 |
| Fire Station 14 Butler Building Maintenance | 28,875 | - | - | - | - | 28,875 |
| Fire Station 14 Exterior Painting | 46,200 | - | - | - | - | 46,200 |
| Historical Society Campus | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 150,000 |
| HVAC Replacement Program | 69,300 | 69,300 | 69,300 | 82,500 | 70,000 | 360,400 |
| New Lockers-Men's Locker Room | 22,500 | - | - | - | - | 22,500 |
| New Specialty Lockers | 12,500 | - | - | - | - | 12,500 |
| Other Public Buildings | 165,000 | 165,000 | 165,000 | 165,000 | 165,000 | 825,000 |
| Parking Deck Maintenance | 111,000 | 132,000 | 163,000 | 227,000 | 300,000 | 933,000 |
| Parking Lot Improvements - Public Works Back Lot | - | 300,000 | - | - | - | 300,000 |
| Parking Lot Improvements - Public Works Front Lot | - | - | - | 100,000 | - | 100,000 |
| Police Station Roof Replacement | - | - | - | 3,595,700 | - | 3,595,700 |
| Public Works Overhead Door Replacement | - | 48,510 | 48,510 | 48,510 | 48,510 | 194,040 |
| Public Works RPZ Replacement | 40,000 | - | - | - | - | 40,000 |
| PW Exterior Door Frame Replacement | 52,500 | 26,250 | 26,250 | 26,250 | - | 131,250 |
| PW HVAC Variable Air Volume Box Replacement | - | 86,625 | - | - | - | 86,625 |
| PW Vehicle Maintenance Shop Painting | 46,200 | - | - | - | - | 46,200 |
| Retrofit PW Vehicle Maintenance Lighting to LED | - | 48,510 | - | - | - | 48,510 |
| Underground Fuel Storage Tank Replacement | - | - | 100,000 | 1,000,000 | - | 1,100,000 |
| Village Fleet Electric Charging Stations | - | 100,000 | - | - | - | 100,000 |
| Village Hall Interior Painting of Department Areas | - | 46,200 | - | - | - | 46,200 |
| Village Hall Lighting Upgrade | - | 34,650 | - | - | - | 34,650 |
| Village Manager's Office Conference Room | 100,000 | - | - | - | - | 100,000 |
| **706 Improvement to Public Buildings Total** | **799,075** | **1,130,395** | **5,177,060** | **5,853,710** | **1,288,510** | **14,248,750** |
| **707 Computer Hardware/Software** | | | | | - | |
| Body Worn Camera and Mobile Video Recording System Replacement | 300,000 | 300,000 | 300,000 | 300,000 | 300,000 | 1,500,000 |
| Computer Replacement - End-user Devices | 139,500 | 139,500 | 139,500 | 139,500 | 139,500 | 697,500 |
| Computer Replacement - Infrastructure | 72,000 | 77,000 | 42,000 | 42,000 | 42,000 | 275,000 |
| **707 Computer Hardware/Software Total** | **511,500** | **516,500** | **481,500** | **481,500** | **481,500** | **2,472,500** |
| **708 Vehicles/Automotive Equipment** | | | | | - | |
| Fire Vehicle Replacement | 1,920,000 | 116,000 | 104,000 | 544,000 | 2,200,000 | 4,884,000 |
| New Special Response Team Squad Car | 64,000 | - | - | - | - | 64,000 |
| Police Vehicle Replacement | 695,000 | 442,000 | 385,000 | 448,000 | 316,000 | 2,286,000 |
| Pool Vehicle Replacement | 101,000 | 58,000 | 46,000 | 46,000 | - | 251,000 |
| Public Works Vehicle Replacement | 2,265,000 | 981,000 | 933,000 | 1,574,000 | 220,000 | 5,973,000 |
| **708 Vehicles/Automotive Equipment Total** | **5,045,000** | **1,597,000** | **1,468,000** | **2,612,000** | **2,736,000** | **13,458,000** |

# PROJECTS BY CATEGORY (continued)

| Program | 2025 | 2026 | 2027 | 2028 | 2029 | Total |
|---|---|---|---|---|---|---|
| **709 Non-Automotive Equipment** | | | | | - | |
| Board Room Screen Replacement | 40,000 | - | - | - | - | 40,000 |
| Broadcast Pix Replacement Switcher | 30,000 | - | - | - | - | 30,000 |
| Cardiac Monitors | 674,208 | - | - | - | - | 674,208 |
| Civics Events Electronic Sign Replacement | 55,000 | - | - | - | - | 55,000 |
| Investigations/Booking Interview Rooms Recording System | - | - | 75,000 | - | - | 75,000 |
| Leak Detection Equipment and Utility Locating Equipment | 80,000 | - | - | - | - | 80,000 |
| Mobile Radio Replacement | - | - | 125,000 | - | - | 125,000 |
| Power Cots and Power Load Stretchers | 142,500 | 142,500 | - | - | - | 285,000 |
| SCBA Battery Replacement | - | 40,000 | - | - | - | 40,000 |
| SCBA Packs and Air Bottles | - | - | - | - | 600,000 | 600,000 |
| Thermal Imaging Cameras | - | - | - | - | 60,000 | 60,000 |
| Vehicle Radio Replacement | 130,000 | - | - | - | - | 130,000 |
| **709 Non-Automotive Equipment Total** | **1,151,708** | **182,500** | **200,000** | **-** | **660,000** | **2,194,208** |
| **710 Miscellaneous** | | | | | - | |
| Downtown/Central Business District Façade and Interior Buildout Program | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 500,000 |
| South Mount Prospect (SMP) TIF Façade and Interior Buildout Program | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 250,000 |
| Traffic Calming | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 250,000 |
| Tree Planting Program | 249,237 | 254,221 | 259,306 | 264,450 | 269,739 | 1,296,953 |
| Village Gateway Sign | 600,000 | - | - | - | - | 600,000 |
| Village Wide Facade & Interior Buildout Program | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 500,000 |
| **710 Miscellaneous Total** | **1,149,237** | **554,221** | **559,306** | **564,450** | **569,739** | **3,396,953** |
| **Grand Total** | **$ 33,440,322** | **$ 45,389,202** | **$ 29,918,941** | **$ 38,943,753** | **$ 32,132,209** | **$ 179,824,427** |

# PROJECTS BY FUNDING SOURCE

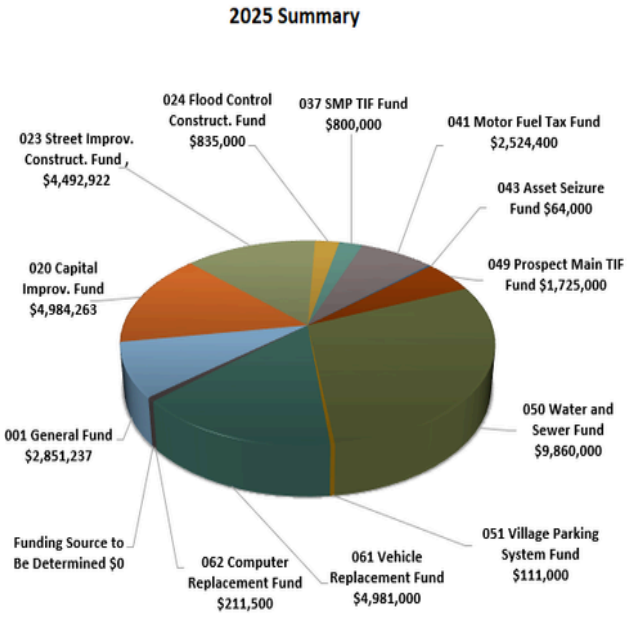
## Village of Mount Prospect, Illinois

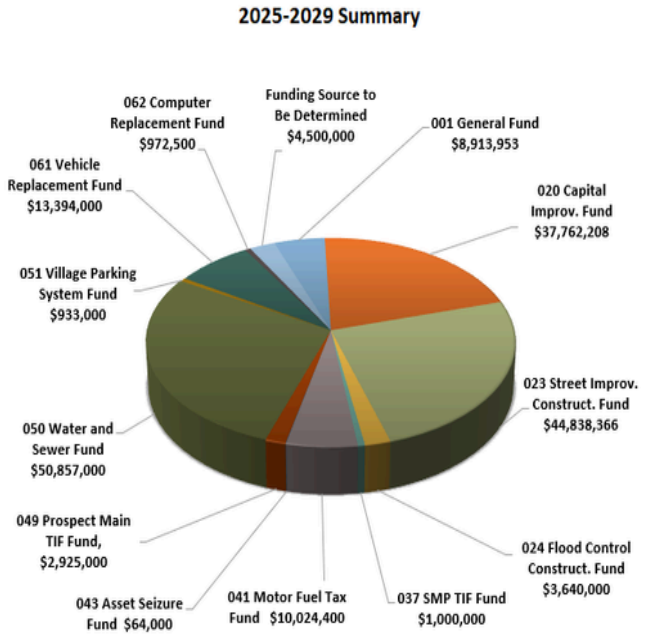
### Community Investment Program

2025 - 2029

## FUNDING SOURCE SUMMARY

| Funding Source | 2025 | 2026 | 2027 | 2028 | 2029 | Total |
|---|---|---|---|---|---|---|
| 001 General Fund | 2,851,237 | 1,184,221 | 1,384,306 | 2,234,450 | 1,259,739 | 8,913,953 |
| 020 Capital Improv. Fund | 4,984,263 | 13,085,427 | 3,161,836 | 9,722,374 | 6,808,308 | 37,762,208 |
| 023 Street Improv. Construct. Fund | 4,492,922 | 16,074,054 | 6,430,299 | 9,766,429 | 8,074,662 | 44,838,366 |
| 024 Flood Control Construct. Fund | 835,000 | 705,000 | 200,000 | 1,525,000 | 375,000 | 3,640,000 |
| 037 SMP TIF Fund | 800,000 | 50,000 | 50,000 | 50,000 | 50,000 | 1,000,000 |
| 041 Motor Fuel Tax Fund | 2,524,400 | 2,850,000 | 1,550,000 | 1,550,000 | 1,550,000 | 10,024,400 |
| 043 Asset Seizure Fund | 64,000 | - | - | - | - | 64,000 |
| 049 Prospect Main TIF Fund | 1,725,000 | 300,000 | 300,000 | 300,000 | 300,000 | 2,925,000 |
| 050 Water and Sewer Fund | 9,860,000 | 9,195,000 | 10,530,000 | 10,775,000 | 10,497,000 | 50,857,000 |
| 051 Village Parking System Fund | 111,000 | 132,000 | 163,000 | 227,000 | 300,000 | 933,000 |
| 061 Vehicle Replacement Fund | 4,981,000 | 1,597,000 | 1,468,000 | 2,612,000 | 2,736,000 | 13,394,000 |
| 062 Computer Replacement Fund | 211,500 | 216,500 | 181,500 | 181,500 | 181,500 | 972,500 |
| 999 To Be Determined | - | - | 4,500,000 | - | - | 4,500,000 |
| **Grand Total** | **33,440,322** | **45,389,202** | **29,918,941** | **38,943,753** | **32,132,209** | **179,824,427** |



# PROJECTS BY FUNDING SOURCE

## Village of Mount Prospect, Illinois

### Community Investment Program

**2025 - 2029**

## PROJECTS BY FUNDING SOURCE

| Funding Source | 2025 | 2026 | 2027 | 2028 | 2029 | TOTAL |
|---|---|---|---|---|---|---|
| **001 General Fund** | | | | | | |
| Brick Sidewalk Maintenance Removal/Replacement | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 250,000 |
| Corridor Street Lighting | 587,000 | - | - | - | - | 587,000 |
| Historical Society Campus | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 150,000 |
| Investigations/Booking Interview Rooms Recording System | - | - | 75,000 | - | - | 75,000 |
| New Lockers-Men's Locker Room | 22,500 | - | - | - | - | 22,500 |
| New Sidewalk Program | 330,000 | 350,000 | 370,000 | 390,000 | 410,000 | 1,850,000 |
| New Specialty Lockers | 12,500 | - | - | - | - | 12,500 |
| Rand-Elmhurst-Kensington Road Intersection Improvements | 1,235,000 | - | - | - | - | 1,235,000 |
| Sidewalk Replacement Program | 335,000 | 500,000 | 500,000 | 500,000 | 500,000 | 2,335,000 |
| Tree Planting Program | 249,237 | 254,221 | 259,306 | 264,450 | 269,739 | 1,296,953 |
| Underground Fuel Storage Tank Replacement | - | - | 100,000 | 1,000,000 | - | 1,100,000 |
| **001 General Fund Total** | **2,851,237** | **1,184,221** | **1,384,306** | **2,234,450** | **1,259,739** | **8,913,953** |
| **020 Capital Improvement Fund** | | | | | | |
| Board Room Screen Replacement | 40,000 | - | - | - | - | 40,000 |
| Body Worn Camera and Mobile Video Recording System Replacement | 300,000 | 300,000 | 300,000 | 300,000 | 300,000 | 1,500,000 |
| Bridge Improvements - Business Center Drive | 105,000 | - | - | - | - | 105,000 |
| Bridge Improvements - Lincoln Street | - | - | 135,000 | - | - | 135,000 |
| Bridge Improvements - Sediment Removal | 250,000 | - | - | - | - | 250,000 |
| Bridge Improvements - Seegwun Avenue | - | 135,000 | - | - | - | 135,000 |
| Broadcast Pix Replacement Switcher | 30,000 | - | - | - | - | 30,000 |
| Busse Road Reconstruction | 650,000 | - | - | - | - | 650,000 |
| Cardiac Monitors | 674,208 | - | - | - | - | 674,208 |
| Central Road Pedestrian Crossing Improvements | 100,000 | - | - | - | - | 100,000 |
| Civics Events Electronic Sign Replacement | 55,000 | - | - | - | - | 55,000 |
| Corridor Street Lighting | | 384,000 | 450,000 | 553,000 | 612,000 | 1,999,000 |
| Customer Service Update Window Configuration | 75,000 | - | - | - | - | 75,000 |
| Fire Station 11 Roof Replacement | - | - | - | - | 525,000 | 525,000 |
| Fire Station 12 Bathroom Remodeling | - | - | 75,000 | 75,000 | - | 150,000 |
| Fire Station 12 Generator Replacement | - | - | - | 78,750 | - | 78,750 |
| Fire Station 12 Roof Replacement | - | - | - | 425,000 | - | 425,000 |
| Fire Station 13 Apparatus Floor Refinishing | - | - | - | - | 150,000 | 150,000 |
| Fire Station 14 Apparatus Area Painting | - | 43,350 | - | - | - | 43,350 |
| Fire Station 14 Butler Building Maintenance | 28,875 | - | - | - | - | 28,875 |
| Fire Station 14 Exterior Painting | 46,200 | - | - | - | - | 46,200 |
| HVAC Replacement Program | 69,300 | 69,300 | 69,300 | 82,500 | 70,000 | 360,400 |
| KBC Pedestrian Bridges | - | 73,000 | - | - | - | 73,000 |
| Kensington Road Left Turn Lane at Police Station | - | 300,000 | - | - | - | 300,000 |
| Melas/Meadows Park Pedestrian Bridge | - | 6,978,301 | - | - | - | 6,978,301 |
| Mobile Radio Replacement | - | - | 125,000 | - | - | 125,000 |
| Other Public Buildings | 165,000 | 165,000 | 165,000 | 165,000 | 165,000 | 825,000 |
| Parking Lot Improvements - Public Works Back Lot | - | 300,000 | - | - | - | 300,000 |
| Parking Lot Improvements - Public Works Front Lot | - | - | - | 100,000 | - | 100,000 |
| Phase II Bike Plan Improvements | 640,500 | 3,098,372 | 1,000,000 | 3,500,000 | 3,500,000 | 11,738,872 |
| Police Station Roof Replacement | - | - | - | 3,595,700 | - | 3,595,700 |
| Power Cots and Power Load Stretchers | 142,500 | 142,500 | - | - | - | 285,000 |
| Public Works Overhead Door Replacement | - | 48,510 | 48,510 | 48,510 | 48,510 | 194,040 |

# PROJECTS BY FUNDING SOURCE (continued)

| Funding Source | 2025 | 2026 | 2027 | 2028 | 2029 | Total |
|---|---|---|---|---|---|---|
| **020 Capital Improvement Fund (continued)** | | | | | | |
| Public Works RPZ Replacement | 40,000 | - | - | - | - | 40,000 |
| PW Exterior Door Frame Replacement | 52,500 | 26,250 | 26,250 | 26,250 | - | 131,250 |
| PW HVAC Variable Air Volume Box Replacement | - | 86,625 | - | - | - | 86,625 |
| PW Vehicle Maintenance Shop Painting | 46,200 | - | - | - | - | 46,200 |
| Residential Street Lighting | 300,000 | 350,000 | 450,000 | 450,000 | 450,000 | 2,000,000 |
| Retrofit PW Vehicle Maintenance Lighting to LED | - | 48,510 | - | - | - | 48,510 |
| SCBA Battery Replacement | - | 40,000 | - | - | - | 40,000 |
| SCBA Packs and Air Bottles | - | - | - | - | 600,000 | 600,000 |
| Street Light Disconnect Cabinet Replacement | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 500,000 |
| Streetlight Improvements | 93,980 | 95,859 | 97,776 | 102,664 | 107,798 | 498,077 |
| Streetlight Improvements LED Retrofits | 50,000 | 20,000 | 20,000 | 20,000 | 20,000 | 130,000 |
| Thermal Imaging Cameras | - | - | - | - | 60,000 | 60,000 |
| Vehicle Radio Replacement | 130,000 | - | - | - | - | 130,000 |
| Village Fleet Electric Charging Stations | - | 100,000 | - | - | - | 100,000 |
| Village Gateway Sign | 600,000 | - | - | - | - | 600,000 |
| Village Hall Interior Painting of Department Areas | - | 46,200 | - | - | - | 46,200 |
| Village Hall Lighting Upgrade | - | 34,650 | - | - | - | 34,650 |
| Village Manager's Office Conference Room | 100,000 | - | - | - | - | 100,000 |
| Village Wide Facade & Interior Buildout Program | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 500,000 |
| **020 Capital Improv. Fund Total** | **4,984,263** | **13,085,427** | **3,161,836** | **9,722,374** | **6,808,308** | **37,762,208** |
| **023 Street Improv. Construct. Fund** | | | | | | |
| Rand-Elmhurst-Kensington Road Intersection Improvements | - | 11,405,600 | - | - | - | 11,405,600 |
| Schoenbeck Road Resurfacing | 396,000 | - | - | - | - | 396,000 |
| Street Improvement Program | 4,046,922 | 4,368,454 | 6,380,299 | 7,163,329 | 8,024,662 | 29,983,666 |
| Traffic Calming | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 250,000 |
| Wolf Road Rehabilitation | - | 250,000 | - | 2,553,100 | - | 2,803,100 |
| **023 Street Improv. Construct. Fund Total** | **4,492,922** | **16,074,054** | **6,430,299** | **9,766,429** | **8,074,662** | **44,838,366** |
| **024 Flood Control Construct. Fund** | | | | | | |
| Crumley Detention Basin Repairs | 300,000 | - | - | - | - | 300,000 |
| Detention Pond Improvements - Pond 6 | 325,000 | - | - | - | - | 325,000 |
| Detention Pond Improvements - Pond 6A | - | 325,000 | - | - | - | 325,000 |
| Levee 37 Wall Maintenance | - | - | - | 125,000 | - | 125,000 |
| McDonald Creek Bank Stabilization | 60,000 | 330,000 | 150,000 | 1,350,000 | 325,000 | 2,215,000 |
| Neighborhood Drainage Improvements | 150,000 | 50,000 | 50,000 | 50,000 | 50,000 | 350,000 |
| **024 Flood Control Construct. Fund Total** | **835,000** | **705,000** | **200,000** | **1,525,000** | **375,000** | **3,640,000** |
| **037 SMP TIF Fund** | | | | | | |
| Oakton Water System Expansion | 750,000 | - | - | - | - | 750,000 |
| South Mount Prospect (SMP) TIF Façade and Interior Buildout Program | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 250,000 |
| **037 SMP TIF Fund Total** | **800,000** | **50,000** | **50,000** | **50,000** | **50,000** | **1,000,000** |
| **041 Motor Fuel Tax Fund** | | | | | | |
| Street Improvement Program | 2,424,400 | 2,750,000 | 1,450,000 | 1,450,000 | 1,450,000 | 9,524,400 |
| Traffic Signal Replacement | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 500,000 |
| **041 Motor Fuel Tax Fund Total** | **2,524,400** | **2,850,000** | **1,550,000** | **1,550,000** | **1,550,000** | **10,024,400** |
| **043 Asset Seizure Fund** | | | | | | |
| New Special Response Team Squad Car | 64,000 | - | - | - | - | 64,000 |
| **043 Asset Seizure Fund Total** | **64,000** | **-** | **-** | **-** | **-** | **64,000** |
| **049 Prospect Main TIF Fund** | | | | | | |
| Brick Sidewalk Maintenance Removal/Replacement | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 1,000,000 |
| Downtown/Central Business District Façade and Interior Buildout Program | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 500,000 |
| Northwest Hwy & Central Road Gateway | 1,300,000 | - | - | - | - | 1,300,000 |
| Prospect Avenue Improvements | 125,000 | - | - | - | - | 125,000 |
| **049 Prospect Main TIF Fund Total** | **1,725,000** | **300,000** | **300,000** | **300,000** | **300,000** | **2,925,000** |

# PROJECTS BY FUNDING SOURCE (continued)

| Funding Source | 2025 | 2026 | 2027 | 2028 | 2029 | Total |
|---|---|---|---|---|---|---|
| **050 Water and Sewer Fund** | | | | | | |
| Booster Pump Station Pump Rehabilitation | 225,000 | 225,000 | 225,000 | 225,000 | 225,000 | 1,125,000 |
| Combined Sewer Improvements | 800,000 | 800,000 | 800,000 | 800,000 | 800,000 | 4,000,000 |
| Deep Well Rehabilitation - Well #16 | 535,000 | - | - | - | - | 535,000 |
| Elevated Tank Painting | - | - | - | - | 810,000 | 810,000 |
| Fairview Gardens Overhead Sewer Program | 470,000 | 470,000 | 470,000 | 470,000 | - | 1,880,000 |
| Lead Water Service Line Replacement | 100,000 | 100,000 | 750,000 | 750,000 | 750,000 | 2,450,000 |
| Leak Detection Equipment and Utility Locating Equipment | 80,000 | - | - | - | - | 80,000 |
| Overhead Sewer Program | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 500,000 |
| Sewer Main Rehabilitation | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 5,000,000 |
| VFD Replacement | 50,000 | - | - | - | 50,000 | 100,000 |
| Water Main Replacement | 6,500,000 | 6,500,000 | 6,500,000 | 6,630,000 | 6,762,000 | 32,892,000 |
| Water Reservoir Number 11 Rehabilitation | - | - | - | 700,000 | - | 700,000 |
| Water Reservoir Number 16 Rehabilitation | - | - | 685,000 | - | - | 685,000 |
| Wireless Telemetry System Upgrade - PLC Upgrades | - | - | - | 100,000 | - | 100,000 |
| **050 Water and Sewer Fund Total** | **9,860,000** | **9,195,000** | **10,530,000** | **10,775,000** | **10,497,000** | **50,857,000** |
| **051 Village Parking System Fund** | | | | | | |
| Parking Deck Maintenance | 111,000 | 132,000 | 163,000 | 227,000 | 300,000 | 933,000 |
| **051 Village Parking System Fund Total** | **111,000** | **132,000** | **163,000** | **227,000** | **300,000** | **933,000** |
| **061 Vehicle Replacement Fund** | | | | | | |
| Fire Vehicle Replacement | 1,920,000 | 116,000 | 104,000 | 544,000 | 2,200,000 | 4,884,000 |
| Police Vehicle Replacement | 695,000 | 442,000 | 385,000 | 448,000 | 316,000 | 2,286,000 |
| Pool Vehicle Replacement | 101,000 | 58,000 | 46,000 | 46,000 | - | 251,000 |
| Public Works Vehicle Replacement | 2,265,000 | 981,000 | 933,000 | 1,574,000 | 220,000 | 5,973,000 |
| **061 Vehicle Replacement Fund Total** | **4,981,000** | **1,597,000** | **1,468,000** | **2,612,000** | **2,736,000** | **13,394,000** |
| **062 Computer Replacement Fund** | | | | | | |
| Computer Replacement - End-user Devices | 139,500 | 139,500 | 139,500 | 139,500 | 139,500 | 697,500 |
| Computer Replacement - Infrastructure | 72,000 | 77,000 | 42,000 | 42,000 | 42,000 | 275,000 |
| **062 Computer Replacement Fund Total** | **211,500** | **216,500** | **181,500** | **181,500** | **181,500** | **972,500** |
| **999 To Be Determined** | | | | | | |
| Community Connections Center | - | - | 4,500,000 | - | - | 4,500,000 |
| **999 Funding Source To Be Determined Total** | **-** | **-** | **4,500,000** | **-** | **-** | **4,500,000** |
| **Grand Total** | **$ 33,440,322** | **$ 45,389,202** | **$ 29,918,941** | **$ 38,943,753** | **$ 32,132,209** | **$ 179,824,427** |

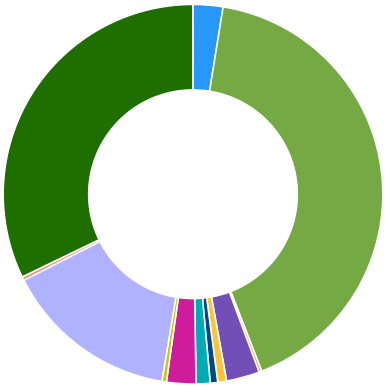
# Capital Improvements: One-year Plan

## Total Capital Requested

# $33,440,322

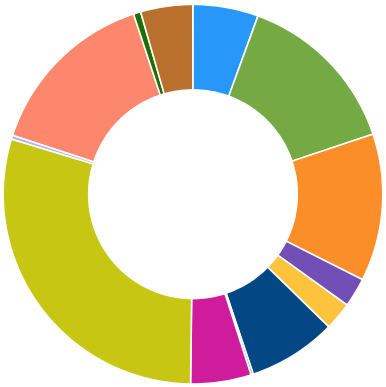
**67 Capital Improvement Projects**

### Total Funding Requested by Department



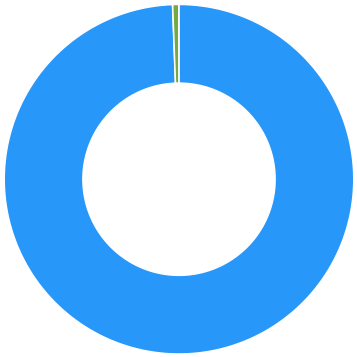
| | |
|---|---|
| Econ Dev and Planning & Zoning (3%) | $850,000.00 |
| Engineering (42%) | $13,903,802.00 |
| Finance (0%) | $75,000.00 |
| Fire (3%) | $946,708.00 |
| Forestry & Grounds (1%) | $249,237.00 |
| Information Technology (1%) | $211,500.00 |
| Police (1%) | $399,000.00 |
| Streets & Buildings (3%) | $839,075.00 |
| TV Services (0%) | $125,000.00 |
| Vehicle Maintenance (15%) | $4,981,000.00 |
| Village Manager's Office (0%) | $100,000.00 |
| Water and Sewer (32%) | $10,760,000.00 |
| **TOTAL** | **$33,440,322.00** |

### Total Funding Requested by Source



| | |
|---|---|
| 001 General Fund (6%) | $1,863,237.00 |
| 020 Capital Improvement Fund (14%) | $4,784,871.00 |
| 023 Street Improvement Construction Fund (13%) | $4,195,922.00 |
| 024 Flood Control Construction Fund (2%) | $835,000.00 |
| 037 SMP TIF Fund (2%) | $800,000.00 |
| 041 Motor Fuel Tax Fund (8%) | $2,524,400.00 |
| 043 Asset Seizure Fund (0%) | $64,000.00 |
| 049 Prospect Main TIF Fund (5%) | $1,725,000.00 |
| 050 Water and Sewer Fund (29%) | $9,860,000.00 |
| 051 Village Parking System Fund (0%) | $111,000.00 |
| 061 Vehicle Replacement Fund (15%) | $4,981,000.00 |
| 062 Computer Replacement Fund (1%) | $211,500.00 |
| 091 Federal Grants (4%) | $1,484,392.00 |
| **TOTAL** | **$33,440,322.00** |

### Capital Costs Breakdown



| | |
|---|---|
| Capital Costs (99%) | $33,440,322.00 |
| Operational Costs (1%) | $195,618.00 |
| **TOTAL** | **$33,635,940.00** |

### Cost Savings & Revenue Breakdown

There's no data for building chart

## Finance Requests

### Itemized Requests for 2025

**Customer Service Update Window Configuration** **$75,000**

Reconfigure customer service division space, so staff are able to face forward towards residents and give staff more usable workspace.

**Total: $75,000**

## Police Requests

### Itemized Requests for 2025

**Body Worn Camera and Mobile Video Recording System Replacement** **$300,000**

The average service life for a body-worn camera is three to five years. In 2025, the Police Department's current fleet of body-worn cameras will be approaching the end of service life. As such, the department anticipates the need...

**New Lockers-Men's Locker Room** **$22,500**

The department is looking to purchase 8 new lockers for the men's locker room at the police station.

**New Special Response Team Squad Car** **$64,000**

The Police Department is looking to purchase (1) new squad car for the Special Response Team. The Department is further looking to add this vehicle to the vehicle replacement schedule under the Vehicle Replacement Fund.

**New Specialty Lockers** **$12,500**

The Police Department is looking to purchase 6 new specialty lockers.

**Total: $399,000**

## Fire Requests

### Itemized Requests for 2025

**Cardiac Monitors** **$674,208**

Replace all 9 cardiac monitors and purchase an extra one for training. The monitors currently in use were last purchased in 2017.Introduced in 2025 for purchase in 2025.

**Power Cots and Power Load Stretchers** **$142,500**

Purchase 4 power cots and 4 power load systems for three frontline ambulances and one reserve.

**Vehicle Radio Replacement** **$130,000**

Replacement of the entire inventory of Fire Department mobile radios for all vehicles. Our current radios are 12 years old and no longer being serviced. In addition, parts are nearly impossible to come by making minor in-house repairs...

**Total: $946,708**

## Information Technology Requests

### Itemized Requests for 2025

**Computer Replacement - End-user Devices** **$139,500**

The scheduled end-user device replacements include: 18 desktop computers, 25 laptops, 8 ruggedized laptops, 10 iPads, 10 printers, 4 scanners and 25 desk phones. Although this has been an ongoing annual purchase, it was introduced into...

**Computer Replacement - Infrastructure** **$72,000**

The scheduled infrastructure replacements include: 2 servers, 1 NASes, and 5 network switches. Also included in the 2025 Capital Improvement Program is a new firewall. Although this has been an ongoing annual purchase, it was introduced...

**Total: $211,500**

## Econ Dev and Planning & Zoning Requests

### Itemized Requests for 2025

**Downtown/Central Business District Façade and Interior Buildout Program** **$100,000**

The Downtown Facade and Interior Buildout Program is a matching grant program to encourage private investment in existing properties in the Central Business District. This project is an annual community investment program.

**South Mount Prospect (SMP) TIF Façade and Interior Buildout Program** **$50,000**

The South Mount Prospect TIF Facade and Interior Buildout Program is a matching grant program to encourage private investment in existing properties in the South Mount Prospect TIF District. This project is an annual community investment program.

**Village Gateway Sign** **$600,000**

Design and construction of new Village gateway/entranceway signage at multiple locations across the Village. The exact locations are to be determined.

**Village Wide Facade & Interior Buildout Program** **$100,000**

The Village Wide Facade and Interior Buildout Program is a matching grant program to encourage private investment in existing commercial properties outside the TIF areas.

**Total: $850,000**

## Streets & Buildings Requests

### Itemized Requests for 2025

| | |
|---|---|
| **Brick Sidewalk Maintenance Removal/Replacement** | **$250,000** |

Remove and replace the brick sidewalks in and around the Downtown area.

| | |
|---|---|
| **Fire Station 14 Butler Building Maintenance** | **$28,875** |

Performing various maintenance tasks, such as painting of the building and miscellaneous exterior repairs.

| | |
|---|---|
| **Fire Station 14 Exterior Painting** | **$46,200** |

Paint all exterior surfaces of Fire Station 14 that are not brick.

| | |
|---|---|
| **Historical Society Campus** | **$30,000** |

The Historical Society Campus comprises of 3 buildings, built in the late 1800's or early 1900's and are in need of various maintenance repairs such as new roofs, siding, windows etc. The proposed maintenance schedule includes:2025-School House...

| | |
|---|---|
| **HVAC Replacement Program** | **$69,300** |

Replacement of HV/AC units, as needed.

| | |
|---|---|
| **Other Public Buildings** | **$165,000** |

Improvements to village-owned buildings.

| | |
|---|---|
| **Parking Deck Maintenance** | **$111,000** |

Staff requested a condition assessment be performed in 2023 to determine if the current maintenance schedule was keeping pace with the rate of deterioration. The report was finalized including a 5-year capital plan that ensures that the structure...

| | |
|---|---|
| **Public Works RPZ Replacement** | **$40,000** |

Replace the domestic water back flow device at the Public Works facility.

| | |
|---|---|
| **PW Exterior Door Frame Replacement** | **$52,500** |

Replace the exterior doors and frames at the Public Works facility.

| | |
|---|---|
| **PW Vehicle Maintenance Shop Painting** | **$46,200** |

Painting the interior of the vehicle maintenance shop.

**Total: $839,075**

## Forestry & Grounds Requests

### Itemized Requests for 2025

| | |
|---|---|
| **Tree Planting Program** | **$249,237** |

Planting trees on public rights-of-way and village-owned properties. The Village of Mount Prospect currently owns approximately 25,000 parkway trees.

**Total: $249,237**

# Engineering Requests

## Itemized Requests for 2025

| | |
|---|---|
| **Bridge Improvements - Business Center Drive** | **$105,000** |

Bridge repairs to maintain the useful life of Business Center Drive bridge.

| | |
|---|---|
| **Bridge Improvements - Sediment Removal** | **$250,000** |

Silt build-up affects the flow and quality of water through bridges/culverts. The planned work includes removal of silt and stabilizing stream banks to prevent future erosion at multiple bridges including: Wolf Road Burning Bush...

| | |
|---|---|
| **Busse Road Reconstruction** | **$650,000** |

Local cost share of the Cook County Highway Department's reconstruction of Busse Road. The cost for the project will be funded by a Cook County Grant.

| | |
|---|---|
| **Central Road Pedestrian Crossing Improvements** | **$100,000** |

Implementation of Central Road Corridor Pedestrian Crossing Study recommendations:2025 - Weller construction - $100,000

| | |
|---|---|
| **Corridor Street Lighting** | **$587,000** |

Installation of LED streetlights along major corridors. Potential future projects include:2025 - Rand Road - Wedgewood Lane to Camp McDonald Road2026 - Busse Road - Algonquin Road to I-902027 - Oakton Street - I-90 to Elmhurst Road (IL83)2028 -...

| | |
|---|---|
| **Crumley Detention Basin Repairs** | **$300,000** |

Erosion around the inflow structure requires long-term repairs for the effective operation of the detention basin. Design and construction will focus on moving storm water to the outflow structure without eroding the bottom of the basin.

| | |
|---|---|
| **Detention Pond Improvements - Pond 6** | **$325,000** |

This project is designed to improve the capacity and operation of the detention pond system.

| | |
|---|---|
| **McDonald Creek Bank Stabilization** | **$60,000** |

Stabilization of stream banks along McDonald Creek to protect conveyance of storm water and the land of adjacent properties, prevent erosion, and remove invasive plants and trees.

| | |
|---|---|
| **Neighborhood Drainage Improvements** | **$150,000** |

Construction of drainage improvements to alleviate neighborhood flooding problems.

| | |
|---|---|
| **New Sidewalk Program** | **$330,000** |

Install new sidewalks at locations where none currently exist. The following locations will be considered over the next five years:Busse Road from Imperial Court to I-90 (east side)Oakton Street from I-90 to Lexington Drive (north...

| | |
|---|---|
| **Northwest Hwy & Central Road Gateway** | **$1,300,000** |

Design and construction of a gateway to include village entry marker, clock tower, greenspace, public parking lot and streetscape at the intersection of Northwest Hwy & Central Rd.

| | |
|---|---|
| **Phase II Bike Plan Improvements** | **$640,500** |

Construction of shared use paths, lighting and associated wayfinding signs along corridors that meet the goals of the Village Bike Plan. Potential priority corridors include Kensington Road, Central Road, Busse Road, Rand Road, and Wolf...

| | |
|---|---|
| **Prospect Avenue Improvements** | **$125,000** |

Redevelopment along Prospect Avenue has spurred the desire for outdoor seating in the summer months. There is considerably more pedestrian and bicycle activity downtown with the addition of new restaurants and shopping. The Village...

| | |
|---|---|
| **Rand-Elmhurst-Kensington Road Intersection Improvements** | **$1,235,000** |

Improve traffic flow through the triangle intersection. Following completion of Phase I in 2022:Phase II Engineering and ROW acquisition: 2022–2025Phase III Construction and Construction Engineering: 2026–2027The Village will be required...

| | |
|---|---|
| **Residential Street Lighting** | **$300,000** |
| Installation of LED streetlights in selected residential neighborhoods. Potential future projects include:Burning Bush Lane between Kensington Road and Euclid AvenueBurning Bush Lane between Camp McDonald Road and Seminole LaneMeier Road between... | |
| **Schoenbeck Road Resurfacing** | **$396,000** |
| The asphalt pavement has a low PCI rating and is due for resurfacing. The Village applied for and has been awarded a federal Surface Transportation Program grant in the amount of $297,000 to resurface the pavement from Rand Road to Camp... | |
| **Sidewalk Replacement Program** | **$335,000** |
| Repair defective sidewalks through removal and replacement. Portion of funds devoted to resident cost share program. | |
| **Street Improvement Program** | **$6,471,322** |
| Resurfacing of the Village streets to maintain a 20-year life. | |
| **Streetlight Improvements** | **$93,980** |
| Replacement of existing streetlights as condition and age necessitates. | |
| **Traffic Calming** | **$50,000** |
| Implementation of the Friendly Neighborhood Streets Program, the Village's traffic-calming program. Projects are both resident and village-initiated, and can be incorporated into the Street Resurfacing Program or a stand-alone project. | |
| **Traffic Signal Replacement** | **$100,000** |
| Routine inspections of existing traffic signal equipment and engineering studies of intersections assist in determining the necessary replacement and upgrade of equipment. Potential projects include:Central Road & Owen Street - new... | |

**Total: $13,903,802**

# Water and Sewer Requests

## Itemized Requests for 2025

| | |
|---|---|
| **Booster Pump Station Pump Rehabilitation** | **$225,000** |
| Maintenance and rehabilitation of the Village's existing high service pumps. | |
| **Combined Sewer Improvements** | **$800,000** |
| To repair and/or replace main line sewers and associated structures in combined sewer service areas. | |
| **Deep Well Rehabilitation - Well #16** | **$535,000** |
| Maintenance and rehabilitation of the deep well, located at Booster Station 16. | |
| **Fairview Gardens Overhead Sewer Program** | **$470,000** |
| The conversion of properties located in the Fairview Gardens subdivision that have suspected direct footing tile connections to the Villages' sanitary sewer thus contributing clear water to the Fairview Lift Station. | |
| **Lead Water Service Line Replacement** | **$100,000** |
| Replacement of lead water service lines. In 2025 and 2026, the project is allocated $100,000 each year for lead service line replacement cost share program. Starting in 2027, the allocation is the cost to replace 10% of lead service lines... | |
| **Leak Detection Equipment and Utility Locating Equipment** | **$80,000** |
| The purchase of new water leak correlators, new acoustic water leak detection devices and new utility locating equipment. These purchases will continue to help utility staff identify the exact location of a water leak to help minimize water and... | |
| **Oakton Water System Expansion** | **$750,000** |
| Installation of new water mains and associated water appurtenances in newly annexed areas that do not receive village water. | |
| **Overhead Sewer Program** | **$100,000** |
| An overhead sanitary sewer system is designed to prevent sanitary waste (sewage) from flowing back into the house, which can occur for different reasons - one of them being heavy rain events where the Village's combined sewer mains get filled to... | |
| **Sewer Main Rehabilitation** | **$1,000,000** |
| Sewer main lining, spot repairs and manhole repairs. | |
| **Street Light Disconnect Cabinet Replacement** | **$100,000** |
| Replacement of existing street lighting disconnect cabinets due to age, equipment updates, meeting new code regulations and warping of panel doors.110 cabinets yet to be replacedWork will be completed in 10 years. | |
| **Streetlight Improvements LED Retrofits** | **$50,000** |
| Retrofit of existing streetlights to LED technology. All streetlights will be converted to LED at the end of 2024 with the exception of the Melas Park parking lot lights.69 Pedestrian streetlights have been converted to LED180 Pedestrian... | |
| **VFD Replacement** | **$50,000** |
| To replace the variable frequency drives (VFD) at booster stations. VFDs are replaced on a seven-year cycle. 2025 VFD's to be replaced:Booster Station 11 - VFD 2 Booster Station 5 - VFD 1  Booster Station 17 - VFD 3 2029 VFD's... | |
| **Water Main Replacement** | **$6,500,000** |
| Annual water main replacement. | |
| | **Total: $10,760,000** |

## Vehicle Maintenance Requests

### Itemized Requests for 2025

**Fire Vehicle Replacement** **$1,920,000**

Replacement of Fire Department vehicles and equipment.  Annual vehicle lease payments are calculated for each vehicle based on the life of the vehicle, calculated interest and the vehicle account balance.  The vehicle lease payments are...

**Police Vehicle Replacement** **$695,000**

Replacement of Police Department vehicles and equipment. The annual vehicle lease payments are calculated for each vehicle based on the life of the vehicle, calculated interest, supervision fees received, and the vehicle account balance. The...

**Pool Vehicle Replacement** **$101,000**

Replacement of pool vehicles and equipment. Annual vehicle lease payments are calculated for each vehicle based on the life of the vehicle, calculated interest and the vehicle account balance. The vehicle lease payments are recalculated annually...

**Public Works Vehicle Replacement** **$2,265,000**

Replacement of Public Works Department vehicles and equipment.  Annual vehicle lease payments are calculated for each vehicle based on the life of the vehicle, calculated interest and the vehicle account balance.  The vehicle lease...

**Total: $4,981,000**

## Village Manager's Office Requests

### Itemized Requests for 2025

**Village Manager's Office Conference Room** **$100,000**

Recently, the Village Manager's Office had to convert one of the existing conference rooms into an office space for a newly added position. The Village Manager's Office is in need of a conference room for various meetings. The existing records...

**Total: $100,000**

## TV Services Requests

### Itemized Requests for 2025

**Board Room Screen Replacement** **$40,000**

Two motorized screens with a 6:19 sized aspect ratio, to replace the current 4:3 screens. Change the lenses on the current video projectors to fill the new screen sizes.

**Broadcast Pix Replacement Switcher** **$30,000**

Replacement Switcher for the Broadcast Pix Mica in the TV Service's control room.MX Hybrid system with 8 Network + 4 SDI inputs + 8 SGll, Clip/Graphics channels, 4 O/P's, NewBlue.

**Civics Events Electronic Sign Replacement** **$55,000**

Replacement for the existing Civics Event Sign. Twin WATCHFIRE brand message units in compliance w/ SOURCEWELL BID PRICING. Data communication to 4G WIRELESS w/ LIFE-OF-SIGN Data plan. It includes IGNITE OPx brand programming and operating...

**Total: $125,000**

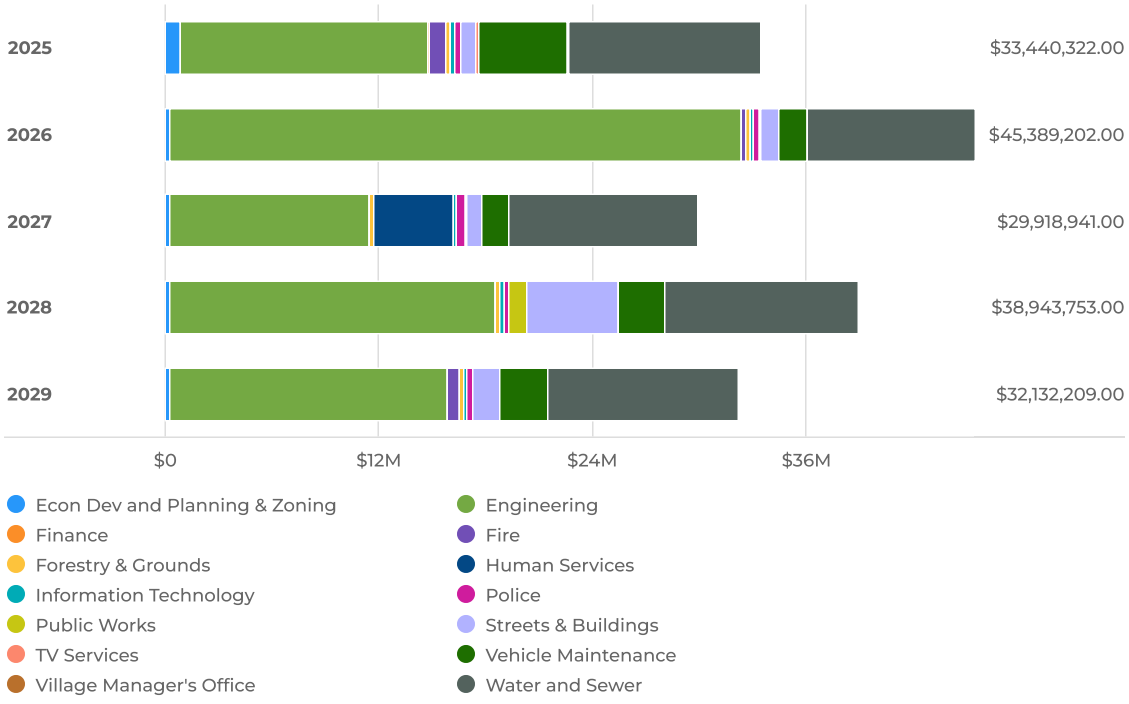
# Capital Improvements: Multi-year Plan

## Total Capital Requested

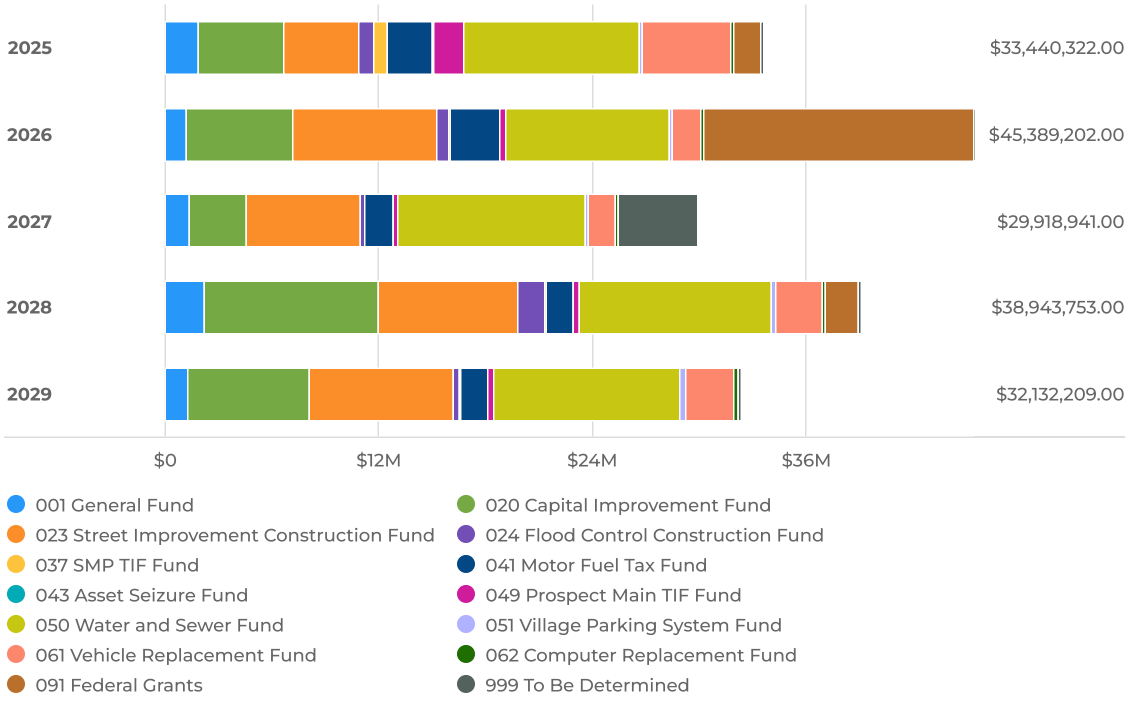
# $179,824,427

**101 Capital Improvement Projects**

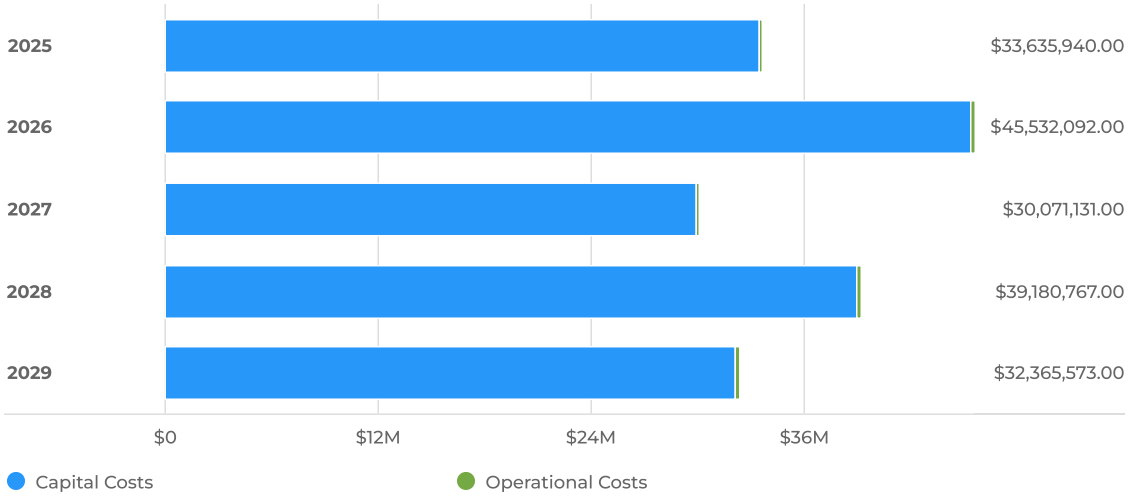
Total Funding Requested by Department



## Total Funding Requested by Source




## Capital Costs Breakdown




## Cost Savings & Revenues

There's no data for building chart

# Finance Requests

## Itemized Requests for 2025-2029

**Customer Service Update Window Configuration** **$75,000**

Reconfigure customer service division space, so staff are able to face forward towards residents and give staff more usable workspace.

**Total: $75,000**

# Police Requests

## Itemized Requests for 2025-2029

**Body Worn Camera and Mobile Video Recording System Replacement** **$1,500,000**

The average service life for a body-worn camera is three to five years.  In 2025, the Police Department's current fleet of body-worn cameras will be approaching the end of service life. As such, the department anticipates the need...

**Investigations/Booking Interview Rooms Recording System** **$75,000**

The purchase and installation of an audio and video recording system for the 8 interview rooms located in Investigations and Booking. The purchase will include cloud storage for the media.

**Mobile Radio Replacement** **$125,000**

The Police Department maintains a fleet of 16 mobile radios used by sworn personnel in the performance of their duties and are critical in the dispatching of service and emergency calls and other essential communications. By 2027, the current...

**New Lockers-Men's Locker Room** **$22,500**

The department is looking to purchase 8 new lockers for the men's locker room at the police station.

**New Special Response Team Squad Car** **$64,000**

The Police Department is looking to purchase (1) new squad car for the Special Response Team. The Department is further looking to add this vehicle to the vehicle replacement schedule under the Vehicle Replacement Fund.

**New Specialty Lockers** **$12,500**

The Police Department is looking to purchase 6 new specialty lockers.

**Total: $1,799,000**

## Fire Requests

### Itemized Requests for 2025-2029

**Cardiac Monitors** **$674,208**

Replace all 9 cardiac monitors and purchase an extra one for training. The monitors currently in use were last purchased in 2017.Introduced in 2025 for purchase in 2025.

**Power Cots and Power Load Stretchers** **$285,000**

Purchase 4 power cots and 4 power load systems for three frontline ambulances and one reserve.

**SCBA Battery Replacement** **$40,000**

Replace all batteries on SCBA equipment and all backup batteries. Added in 2023 for consideration in 2026.

**SCBA Packs and Air Bottles** **$600,000**

Replace entire inventory of 10+ year old SCBA air packs which are compliant with 2015 NFPA standards and considered obsolete. New facepieces and air bottles will also be purchased.

**Thermal Imaging Cameras** **$60,000**

The project was introduced to the Community Investment Program in 2024 to replace 4 Thermal Imaging Cameras (TIC) in 2029 and 2033.

**Vehicle Radio Replacement** **$130,000**

Replacement of the entire inventory of Fire Department mobile radios for all vehicles. Our current radios are 12 years old and no longer being serviced. In addition, parts are nearly impossible to come by making minor in-house repairs...

**Total: $1,789,208**

## Public Works Requests

### Itemized Requests for 2025-2029

**Underground Fuel Storage Tank Replacement** **$1,100,000**

Replacement of underground fuel storage tanks. This includes excavation of the current fuel tank's 20,000 UL tank and the 12,000 gallon diesel fuel tank, replacement of associated piping and sensors used to monitor the storage tanks. The new...

**Village Fleet Electric Charging Stations** **$100,000**

Installation of charging stations at Village facilities for the charging of electric vehicles in the Village fleet.

**Total: $1,200,000**

## Information Technology Requests

### Itemized Requests for 2025-2029

**Computer Replacement - End-user Devices** **$697,500**

The scheduled end-user device replacements include: 18 desktop computers, 25 laptops, 8 ruggedized laptops, 10 iPads, 10 printers, 4 scanners and 25 desk phones. Although this has been an ongoing annual purchase, it was introduced into...

**Computer Replacement - Infrastructure** **$275,000**

The scheduled infrastructure replacements include: 2 servers, 1 NASes, and 5 network switches. Also included in the 2025 Capital Improvement Program is a new firewall. Although this has been an ongoing annual purchase, it was introduced...

**Total: $972,500**

# Econ Dev and Planning & Zoning Requests

## Itemized Requests for 2025-2029

| | |
|---|---|
| **Downtown/Central Business District Façade and Interior Buildout Program** | **$500,000** |
| The Downtown Facade and Interior Buildout Program is a matching grant program to encourage private investment in existing properties in the Central Business District. This project is an annual community investment program. | |
| **South Mount Prospect (SMP) TIF Façade and Interior Buildout Program** | **$250,000** |
| The South Mount Prospect TIF Facade and Interior Buildout Program is a matching grant program to encourage private investment in existing properties in the South Mount Prospect TIF District. This project is an annual community investment program. | |
| **Village Gateway Sign** | **$600,000** |
| Design and construction of new Village gateway/entranceway signage at multiple locations across the Village. The exact locations are to be determined. | |
| **Village Wide Facade & Interior Buildout Program** | **$500,000** |
| The Village Wide Facade and Interior Buildout Program is a matching grant program to encourage private investment in existing commercial properties outside the TIF areas. | |

**Total: $1,850,000**

# Streets & Buildings Requests

## Itemized Requests for 2025-2029

| | |
|---|---|
| **Brick Sidewalk Maintenance Removal/Replacement** | **$1,250,000** |

Remove and replace the brick sidewalks in and around the Downtown area.

| | |
|---|---|
| **Fire Station 11 Roof Replacement** | **$525,000** |

Remove and replace the roof at Fire Station 11.

| | |
|---|---|
| **Fire Station 12 Bathroom Remodeling** | **$150,000** |

Remodeling of four existing bathrooms.

| | |
|---|---|
| **Fire Station 12 Generator Replacement** | **$78,750** |

Replace the generator at Fire Station 12.

| | |
|---|---|
| **Fire Station 12 Roof Replacement** | **$425,000** |

Remove and replace the flat roof of Fire Station #12. The proposed project was introduced in the community investment program in 2020 for consideration in 2028.

| | |
|---|---|
| **Fire Station 13 Apparatus Floor Refinishing** | **$150,000** |

Refinish the apparatus floor at Fire Station 13.

| | |
|---|---|
| **Fire Station 14 Apparatus Area Painting** | **$43,350** |

Fire Station 14 apparatus floor wall painting.

| | |
|---|---|
| **Fire Station 14 Butler Building Maintenance** | **$28,875** |

Performing various maintenance tasks, such as painting of the building and miscellaneous exterior repairs.

| | |
|---|---|
| **Fire Station 14 Exterior Painting** | **$46,200** |

Paint all exterior surfaces of Fire Station 14 that are not brick.

| | |
|---|---|
| **Historical Society Campus** | **$150,000** |

The Historical Society Campus comprises of 3 buildings, built in the late 1800's or early 1900's and are in need of various maintenance repairs such as new roofs, siding, windows etc. The proposed maintenance schedule includes:2025-School House...

| | |
|---|---|
| **HVAC Replacement Program** | **$360,400** |

Replacement of HV/AC units, as needed.

| | |
|---|---|
| **KBC Pedestrian Bridges** | **$73,000** |

Inspect, replace decking and perform steel structure repairs of the pedestrian bridges in Kensington Business Center (KBC).

| | |
|---|---|
| **Levee 37 Wall Maintenance** | **$125,000** |

Removing and replacing the joint sealer along the concrete wall of Levee 37.

| | |
|---|---|
| **Other Public Buildings** | **$825,000** |

Improvements to village-owned buildings.

| | |
|---|---|
| **Parking Deck Maintenance** | **$933,000** |

Staff requested a condition assessment be performed in 2023 to determine if the current maintenance schedule was keeping pace with the rate of deterioration. The report was finalized including a 5-year capital plan that ensures that the structure...

| | |
|---|---|
| **Police Station Roof Replacement** | **$3,595,700** |

Police Station roof replacement.

| | |
|---|---|
| **Public Works Overhead Door Replacement** | **$194,040** |
| Replace the Public Works facility overhead doors located in the main garage and the vehicle maintenance garage. | |
| **Public Works RPZ Replacement** | **$40,000** |
| Replace the domestic water back flow device at the Public Works facility. | |
| **PW Exterior Door Frame Replacement** | **$131,250** |
| Replace the exterior doors and frames at the Public Works facility. | |
| **PW HVAC Variable Air Volume Box Replacement** | **$86,625** |
| Replace HVAC variable air volume (VAV) boxes located at Public Works Facility. | |
| **PW Vehicle Maintenance Shop Painting** | **$46,200** |
| Painting the interior of the vehicle maintenance shop. | |
| **Retrofit PW Vehicle Maintenance Lighting to LED** | **$48,510** |
| Retrofit existing energy inefficient lighting in Public Works vehicle maintenance garage lighting to LED. | |
| **Village Hall Interior Painting of Department Areas** | **$46,200** |
| Painting of Village Hall department areas. | |
| **Village Hall Lighting Upgrade** | **$34,650** |
| Retrofit existing interior lighting over to LED. | |

**Total: $9,386,750**

## Forestry & Grounds Requests

### Itemized Requests for 2025-2029

| | |
|---|---|
| **Tree Planting Program** | **$1,296,953** |
| Planting trees on public rights-of-way and village-owned properties. The Village of Mount Prospect currently owns approximately 25,000 parkway trees. | |

**Total: $1,296,953**

# Engineering Requests

## Itemized Requests for 2025-2029

| | |
|---|---|
| **Bridge Improvements - Business Center Drive** | **$105,000** |
| Bridge repairs to maintain the useful life of Business Center Drive bridge. | |
| **Bridge Improvements - Lincoln Street** | **$135,000** |
| Bridge repairs to maintain the useful life of Lincoln Street bridge. | |
| **Bridge Improvements - Sediment Removal** | **$250,000** |
| Silt build-up affects the flow and quality of water through bridges/culverts. The planned work includes removal of silt and stabilizing stream banks to prevent future erosion at multiple bridges including: Wolf Road Burning Bush... | |
| **Bridge Improvements - Seegwun Avenue** | **$135,000** |
| Bridge repairs to maintain the useful life of Seegwun Avenue bridge. | |
| **Busse Road Reconstruction** | **$650,000** |
| Local cost share of the Cook County Highway Department's reconstruction of Busse Road. The cost for the project will be funded by a Cook County Grant. | |
| **Central Road Pedestrian Crossing Improvements** | **$100,000** |
| Implementation of Central Road Corridor Pedestrian Crossing Study recommendations:2025 - Weller construction - $100,000 | |
| **Corridor Street Lighting** | **$2,586,000** |
| Installation of LED streetlights along major corridors. Potential future projects include:2025 - Rand Road - Wedgewood Lane to Camp McDonald Road2026 - Busse Road - Algonquin Road to I-902027 - Oakton Street - I-90 to Elmhurst Road (IL83)2028 -... | |
| **Crumley Detention Basin Repairs** | **$300,000** |
| Erosion around the inflow structure requires long-term repairs for the effective operation of the detention basin. Design and construction will focus on moving storm water to the outflow structure without eroding the bottom of the basin. | |
| **Detention Pond Improvements - Pond 6** | **$325,000** |
| This project is designed to improve the capacity and operation of the detention pond system. | |
| **Detention Pond Improvements - Pond 6A** | **$325,000** |
| This project is designed to improve the capacity and operation of the detention pond system. | |
| **Kensington Road Left Turn Lane at Police Station** | **$300,000** |
| Construction of a left turn lane on Kensington road for vehicle access to the Police Department Headquarters. | |
| **McDonald Creek Bank Stabilization** | **$2,215,000** |
| Stabilization of stream banks along McDonald Creek to protect conveyance of storm water and the land of adjacent properties, prevent erosion, and remove invasive plants and trees. | |
| **Melas/Meadows Park Pedestrian Bridge** | **$6,978,301** |
| Construction of a Pedestrian/Bike Bridge over Northwest Highway and the Union Pacific Railroad tracks:2022: Phase 1 Engineering - Completed2024 & 2025: Phase 2 Engineering2026: Construction & Construction Engineering | |
| **Neighborhood Drainage Improvements** | **$350,000** |
| Construction of drainage improvements to alleviate neighborhood flooding problems. | |
| **New Sidewalk Program** | **$1,850,000** |
| Install new sidewalks at locations where none currently exist. The following locations will be considered over the next five years:Busse Road from Imperial Court to I-90 (east side)Oakton Street from I-90 to Lexington Drive (north... | |

**Northwest Hwy & Central Road Gateway** **$1,300,000**

Design and construction of a gateway to include village entry marker, clock tower, greenspace, public parking lot and streetscape at the intersection of Northwest Hwy & Central Rd.

**Parking Lot Improvements - Public Works Back Lot** **$300,000**

Repair the curb and resurface the Public Works Back Lot.

**Parking Lot Improvements - Public Works Front Lot** **$100,000**

Repair the curb and resurface the Public Works Front Lot.

**Phase II Bike Plan Improvements** **$11,738,872**

Construction of shared use paths, lighting and associated wayfinding signs along corridors that meet the goals of the Village Bike Plan. Potential priority corridors include Kensington Road, Central Road, Busse Road, Rand Road, and Wolf...

**Prospect Avenue Improvements** **$125,000**

Redevelopment along Prospect Avenue has spurred the desire for outdoor seating in the summer months. There is considerably more pedestrian and bicycle activity downtown with the addition of new restaurants and shopping. The Village...

**Rand-Elmhurst-Kensington Road Intersection Improvements** **$12,640,600**

Improve traffic flow through the triangle intersection. Following completion of Phase I in 2022:Phase II Engineering and ROW acquisition: 2022–2025Phase III Construction and Construction Engineering: 2026–2027The Village will be required...

**Residential Street Lighting** **$2,000,000**

Installation of LED streetlights in selected residential neighborhoods. Potential future projects include:Burning Bush Lane between Kensington Road and Euclid AvenueBurning Bush Lane between Camp McDonald Road and Seminole LaneMeier Road between...

**Schoenbeck Road Resurfacing** **$396,000**

The asphalt pavement has a low PCI rating and is due for resurfacing. The Village applied for and has been awarded a federal Surface Transportation Program grant in the amount of $297,000 to resurface the pavement from Rand Road to Camp...

**Sidewalk Replacement Program** **$2,335,000**

Repair defective sidewalks through removal and replacement. Portion of funds devoted to resident cost share program.

**Street Improvement Program** **$39,508,066**

Resurfacing of the Village streets to maintain a 20-year life.

**Streetlight Improvements** **$498,077**

Replacement of existing streetlights as condition and age necessitates.

**Traffic Calming** **$250,000**

Implementation of the Friendly Neighborhood Streets Program, the Village's traffic-calming program. Projects are both resident and village-initiated, and can be incorporated into the Street Resurfacing Program or a stand-alone project.

**Traffic Signal Replacement** **$500,000**

Routine inspections of existing traffic signal equipment and engineering studies of intersections assist in determining the necessary replacement and upgrade of equipment. Potential projects include:Central Road & Owen Street - new...

**Wolf Road Rehabilitation** **$2,803,100**

Wolf Road between Euclid Avenue and Central Road was constructed in the early 1990s with a concrete, 5 lane cross-section pavement. The pavement is showing signs of cracking and deterioration. The Village applied for and has been...

**Total: $91,099,016**

# Water and Sewer Requests

## Itemized Requests for 2025-2029

| | |
|---|---|
| **Booster Pump Station Pump Rehabilitation** | **$1,125,000** |

Maintenance and rehabilitation of the Village's existing high service pumps.

| | |
|---|---|
| **Combined Sewer Improvements** | **$4,000,000** |

To repair and/or replace main line sewers and associated structures in combined sewer service areas.

| | |
|---|---|
| **Deep Well Rehabilitation - Well #16** | **$535,000** |

Maintenance and rehabilitation of the deep well, located at Booster Station 16.

| | |
|---|---|
| **Elevated Tank Painting** | **$810,000** |

Inspection, repair and coating of interior and exterior surfaces of the elevated water storage tank, located at 203 E. Evergreen Ave.

| | |
|---|---|
| **Fairview Gardens Overhead Sewer Program** | **$1,880,000** |

The conversion of properties located in the Fairview Gardens subdivision that have suspected direct footing tile connections to the Villages' sanitary sewer thus contributing clear water to the Fairview Lift Station.

| | |
|---|---|
| **Lead Water Service Line Replacement** | **$2,450,000** |

Replacement of lead water service lines. In 2025 and 2026, the project is allocated $100,000 each year for lead service line replacement cost share program. Starting in 2027, the allocation is the cost to replace 10% of lead service lines...

| | |
|---|---|
| **Leak Detection Equipment and Utility Locating Equipment** | **$80,000** |

The purchase of new water leak correlators, new acoustic water leak detection devices and new utility locating equipment. These purchases will continue to help utility staff identify the exact location of a water leak to help minimize water and...

| | |
|---|---|
| **Oakton Water System Expansion** | **$750,000** |

Installation of new water mains and associated water appurtenances in newly annexed areas that do not receive village water.

| | |
|---|---|
| **Overhead Sewer Program** | **$500,000** |

An overhead sanitary sewer system is designed to prevent sanitary waste (sewage) from flowing back into the house, which can occur for different reasons - one of them being heavy rain events where the Village's combined sewer mains get filled to...

| | |
|---|---|
| **Sewer Main Rehabilitation** | **$5,000,000** |

Sewer main lining, spot repairs and manhole repairs.

| | |
|---|---|
| **Street Light Disconnect Cabinet Replacement** | **$500,000** |

Replacement of existing street lighting disconnect cabinets due to age, equipment updates, meeting new code regulations and warping of panel doors.110 cabinets yet to be replacedWork will be completed in 10 years.

| | |
|---|---|
| **Streetlight Improvements LED Retrofits** | **$130,000** |

Retrofit of existing streetlights to LED technology. All streetlights will be converted to LED at the end of 2024 with the exception of the Melas Park parking lot lights.69 Pedestrian streetlights have been converted to LED180 Pedestrian...

| | |
|---|---|
| **VFD Replacement** | **$100,000** |

To replace the variable frequency drives (VFD) at booster stations. VFDs are replaced on a seven-year cycle. 2025 VFD's to be replaced:Booster Station 11 - VFD 2 Booster Station 5 - VFD 1  Booster Station 17 - VFD 3 2029 VFD's...

| | |
|---|---|
| **Water Main Replacement** | **$32,892,000** |

Annual water main replacement.

| | |
|---|---|
| **Water Reservoir Number 11 Rehabilitation** | **$700,000** |

Inspection, repair and coating of interior and exterior surfaces of water storage tank 11, located at Booster Station 11.

**Water Reservoir Number 16 Rehabilitation** **$685,000**

Inspection, repair and coating of interior and exterior surfaces of water storage tank 16, located at Booster Station 16.

**Wireless Telemetry System Upgrade - PLC Upgrades** **$100,000**

Upgrade SCADA telemetry to improve water quality and system operation. PLCs have an estimated life of 12 years. In 2028, replacement of PLCs is planned at:Booster Stations 11, 16, 17Elevated Tank

**Total: $52,237,000**

## Vehicle Maintenance Requests

### Itemized Requests for 2025-2029

**Fire Vehicle Replacement** **$4,884,000**

Replacement of Fire Department vehicles and equipment.  Annual vehicle lease payments are calculated for each vehicle based on the life of the vehicle, calculated interest and the vehicle account balance.  The vehicle lease payments are...

**Police Vehicle Replacement** **$2,286,000**

Replacement of Police Department vehicles and equipment. The annual vehicle lease payments are calculated for each vehicle based on the life of the vehicle, calculated interest, supervision fees received, and the vehicle account balance. The...

**Pool Vehicle Replacement** **$251,000**

Replacement of pool vehicles and equipment. Annual vehicle lease payments are calculated for each vehicle based on the life of the vehicle, calculated interest and the vehicle account balance. The vehicle lease payments are recalculated annually...

**Public Works Vehicle Replacement** **$5,973,000**

Replacement of Public Works Department vehicles and equipment.  Annual vehicle lease payments are calculated for each vehicle based on the life of the vehicle, calculated interest and the vehicle account balance.  The vehicle lease...

**Total: $13,394,000**

## Human Services Requests

### Itemized Requests for 2025-2029

**Community Connections Center** **$4,500,000**

Capital funds for possible purchase of property and construction of an expanded and relocated Community Connections Center.

**Total: $4,500,000**

## Village Manager's Office Requests

### Itemized Requests for 2025-2029

**Village Manager's Office Conference Room** **$100,000**

Recently, the Village Manager's Office had to convert one of the existing conference rooms into an office space for a newly added position. The Village Manager's Office is in need of a conference room for various meetings. The existing records...

**Total: $100,000**

# TV Services Requests

## Itemized Requests for 2025-2029

| | |
|---|---|
| **Board Room Screen Replacement** | **$40,000** |

Two motorized screens with a 6:19 sized aspect ratio, to replace the current 4:3 screens. Change the lenses on the current video projectors to fill the new screen sizes.

| | |
|---|---|
| **Broadcast Pix Replacement Switcher** | **$30,000** |

Replacement Switcher for the Broadcast Pix Mica in the TV Service's control room.MX Hybrid system with 8 Network + 4 SDI inputs + 8 SGll, Clip/Graphics channels, 4 O/P's, NewBlue.

| | |
|---|---|
| **Civics Events Electronic Sign Replacement** | **$55,000** |

Replacement for the existing Civics Event Sign. Twin WATCHFIRE brand message units in compliance w/ SOURCEWELL BID PRICING. Data communication to 4G WIRELESS w/ LIFE-OF-SIGN Data plan. It includes IGNITE OPx brand programming and operating...

**Total: $125,000**

# COMPUTER REPLACEMENT FUND COMMUNITY INVESTMENT PROGRAM 2025 - 2029

| Computer Equipment | 2025 | | 2026 | | 2027 | | 2028 | | 2029 | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Qty | Amount | Qty | Amount | Qty | Amount | Qty | Amount | Qty | Amount |
| **End User Devices - (Replacements)** | | | | | | | | | | |
| PCs | 18 | 27,500 | 18 | 27,500 | 18 | 27,500 | 18 | 27,500 | 18 | 27,500 |
| Laptops | 25 | 62,500 | 25 | 62,500 | 25 | 62,500 | 25 | 62,500 | 25 | 62,500 |
| Ruggedized Laptops | 8 | 29,500 | 8 | 29,500 | 8 | 29,500 | 8 | 29,500 | 8 | 29,500 |
| iPads | 10 | 5,000 | 10 | 5,000 | 10 | 5,000 | 10 | 5,000 | 10 | 5,000 |
| Printers | 10 | 4,000 | 10 | 4,000 | 10 | 4,000 | 10 | 4,000 | 10 | 4,000 |
| Scanners | 4 | 3,500 | 4 | 3,500 | 4 | 3,500 | 4 | 3,500 | 4 | 3,500 |
| Desk Phones | 25 | 7,500 | 25 | 7,500 | 25 | 7,500 | 25 | 7,500 | 25 | 7,500 |
| **Total End-User Devices** | | **139,500** | | **139,500** | | **139,500** | | **139,500** | | **139,500** |
| **Infrastructure - (Replacements)** | | | | | | | | | | |
| Servers | 2 | 12,000 | 2 | 12,000 | 2 | 12,000 | 2 | 12,000 | 2 | 12,000 |
| NASes | 1 | 3,000 | 1 | 3,000 | 1 | 3,000 | 1 | 3,000 | 1 | 3,000 |
| Switches | 5 | 27,000 | 5 | 27,000 | 5 | 27,000 | 5 | 27,000 | 5 | 27,000 |
| **Infrastructure - (New)** | | | | | | | | | | |
| Firewall | 1 | 30,000 | - | - | - | - | - | - | - | - |
| Core Infrastructure | - | - | - | - | - | - | - | - | - | - |
| Network - WAPs | - | - | 1 | 35,000 | - | - | - | - | - | - |
| **Total Infrastructure** | | **72,000** | | **77,000** | | **42,000** | | **42,000** | | **42,000** |
| **TOTAL COMPUTER EQUIPMENT** | | **211,500** | | **216,500** | | **181,500** | | **181,500** | | **181,500** |

# Other Capital Fund Expenditure - Motor Equipment Requests 2025 - 2029

| Motor Equipment | 2025 | 2026 | 2027 | 2028 | 2029 |
|---|---|---|---|---|---|
| **Village Administration** | | | | | |
| 300 Chevy Tahoe | | 58,000 | | | |
| 305 Van | 55,000 | | | | |
| **Total Village Administration** | **$ 55,000** | **$ 58,000** | **$ -** | **$ -** | **$ -** |
| | | | | | |
| **Community Development/Building Services** | | | | | |
| 303 Ford Escape S | 46,000 | | | | |
| 318 Ford Escape | | | | 46,000 | |
| 324 Ford Escape | | | 46,000 | | |
| **Total Community Development** | **$ 46,000** | **$ -** | **$ 46,000** | **$ 46,000** | **$ -** |

| | 2025 | 2026 | 2027 | 2028 | 2029 |
|---|---|---|---|---|---|
| **Police Department** | | | | | |
| P-1 Tahoe-Police | 69,000 | | | | |
| P-2 Tahoe-Police | 69,000 | | | | |
| P-3 Ford Explorer | | 64,000 | | | |
| P-4 Ford Explorer | | | | 64,000 | |
| P-5 Tahoe-Police | | | 69,000 | | |
| P-6 Ford Explorer | | | 64,000 | | |
| P-7 Dodge Charger | | 64,000 | | | |
| P-8 Ford Utility | | | | 64,000 | |
| P-9 Ford Utility Hybrid | | 64,000 | | | |
| P-10 Ford Utility | | | | 64,000 | |
| P-11 Dodge Charger | 64,000 | | | | |
| P-12 Dodge Durango | | | 64,000 | | |
| P-13 Ford Escape | 49,000 | | | | |
| P-14 Dodge Charger | | 64,000 | | | |
| P-15 Ford Utility | | | | | 64,000 |
| P-17 Ford F-150 | | | 64,000 | | |
| P-18 Ford Utility | | | | 64,000 | |
| P-19 Dodge Charger | 64,000 | | | | |
| P-20 Dodge Charger | 64,000 | | | | |
| P-21 Ford Explorer | 64,000 | | | | |
| P-33 Ford Utility | | | | 64,000 | |
| P-34 Ford Utility | | | | 64,000 | |
| P-36 Ford Utility | | | | | 64,000 |
| P-37 Ford Utility | | | | 64,000 | |
| P-38 Dodge Charger | | | | | 64,000 |
| P-39 Ford Utililty | 64,000 | | | | |
| P-40 Dodge Charger | 64,000 | | | | |
| I-22 Dodge Durango | | 62,000 | | | |
| I-23 Dodge Durango | 62,000 | | | | |
| I-24 Dodge Charger | | | | | 62,000 |
| S-25 Dodge Durango | | | | | 62,000 |
| S-26 Dodge Ram | | | 62,000 | | |
| S-31 Ford Explorer | | 62,000 | | | |
| I-29 Ford Taurus | | | 62,000 | | |
| I-30 Ford Taurus Interceptor | | 62,000 | | | |
| I-31 Ford Explorer | 62,000 | | | | |
| **Total Police Department** | **$ 695,000** | **$ 442,000** | **$ 385,000** | **$ 448,000** | **$ 316,000** |

| | 2025 | 2026 | 2027 | 2028 | 2029 |
|---|---|---|---|---|---|
| **Fire Department** | | | | | |
| 502 Ford Explorer XLT | | 58,000 | | | |
| 503 Chevrolet Tahoe | | | | 69,000 | |
| 504 Explorer XLT | | 58,000 | | | |

# Other Capital Fund Expenditure - Motor Equipment Requests 2025 - 2029 (continued)

| | 2025 | 2026 | 2027 | 2028 | 2029 |
|---|---|---|---|---|---|
| **Fire Department (continued)** | | | | | |
| 505 Ford F-250 4x4 | | | 58,000 | | |
| 507 Ford Escape | | | 46,000 | | |
| 515 Pierce Engine | | | | | 1,250,000 |
| 524 Freightliner Ambulance | | | | 475,000 | |
| 525 Freightliner Ambulance | | | | | 475,000 |
| 526 Freightliner Ambulance | | | | | 475,000 |
| 530 Pierce Tower | 1,920,000 | | | | |
| **Total Fire Department** | **$ 1,920,000** | **$ 116,000** | **$ 104,000** | **$ 544,000** | **$ 2,200,000** |

| | 2025 | 2026 | 2027 | 2028 | 2029 |
|---|---|---|---|---|---|
| **Public Works Department** | | | | | |
| 2707 Ford Explorer XLT | | | | | 49,000 |
| 2709 Ford F-250 4x4 | | 65,000 | | | |
| 2710 F-250 Utility Body | | | | 82,000 | |
| 2712 Tow Truck | | 110,000 | | | |
| 2715 Ford F-250 Utility Body | | | | 82,000 | |
| 2724 International Flatbed Truck Lift Gate | 160,000 | | | | |
| 2730 F-59 Step Van Mainbreak Build | | | | 165,000 | |
| 2731 F-250 Pickup | | | | | |
| 2732 F-250 Pickup | | | | | |
| 2736 F-250 Utility Body Truck | | | | 80,000 | |
| 2737 TV Sewer Van | | | | | |
| 2738 Flusher | 330,000 | | | | |
| 2740 International Dump Truck Chipper Top | 270,000 | | | | |
| 2741 DCA 125 Generator/Trailer | | 115,000 | | | |
| 2742 F-450 Dump | | | | | |
| 2743 Transit Van /E Transit Replacement | | | | | 58,000 |
| 2755 International Dump Plow, UB,Salt,Prewet | | | 220,000 | | |
| 2756 International Dump Plow, UB,Salt,Prewet | | | 220,000 | | |
| 2764 Trailer Generator | | | 150,000 | | |
| 4500 Ford F-250 Utilty Body | | | | 80,000 | |
| 4507 Caterpillar Trackhoe | | | | 105,000 | |
| 4508 Trackless | | | | 190,000 | |
| 4514 Ford Transit Van/ E Transit Replacement | | | | | 58,000 |
| 4518 International Dump, Plow, UB,Salt, Prewet | | | | 220,000 | |
| 4520 Wausau Snow Go Snow Blower | | 190,000 | | | |
| 4521 Morbark Chipper | | 155,000 | | | |
| 4523 Terex Aerial International Truck | | | | 205,000 | |
| 4524 John Deere Sprayer | | 14,000 | | | |
| 4526 F 250 4X4/Plow | | | | 65,000 | |
| 4527 International Dump | 275,000 | | | | |
| 4528 International Tandom V-spreader | 325,000 | | | | |
| 4529 Ford Transit van/ E Transit Replacement | | | | 60,000 | |
| 4531 Tarco Leaf Vacuum | | | | 175,000 | |
| 4533 Tarco Leaf Vacuum | 175,000 | | | . | |
| 4535 3 Ton Roller | | | 90,000 | | |
| 4538 Klauer Snow Blower | 190,000 | | | | |
| 4540 F250 4x4 W/Plow | | | | 65,000 | |
| 4542 F-250 2wd | | | | | 55,000 |
| 4543 Towmaster Trailer | 20,000 | | | | |
| 4545 Stump Grinder | | | 65,000 | | |
| 4548 Trackless | 190,000 | | | | |
| 4550 International Dump Truck | | 220,000 | | | |
| 4551 Trailer | | 17,000 | | | |
| 4552 Haulette Trailer | | | 15,000 | | |

# Other Capital Fund Expenditure - Motor Equipment Requests 2025 - 2029 (continued)

| | 2025 | 2026 | 2027 | 2028 | 2029 |
|---|---|---|---|---|---|
| **Public Works Department (continued)** | | | | | |
| 4553 Escalate Trailer | 25,000 | | | | |
| 4554 Ford Flatbed Lift Gate | | 95,000 | | | |
| 4555 Falcon 4 Ton Asphault Trailer | | | 42,000 | | |
| 4558 International Prentice Loader | 305,000 | | | | |
| 4561 Tennant M20 Floor Scrubber | | | 78,000 | | |
| 4574 Carlton Stump Grinder | | | 53,000 | | |
| **Total Public Works Department** | **$ 2,265,000** | **$ 981,000** | **$ 933,000** | **$ 1,574,000** | **$ 220,000** |
| **TOTAL MOTOR EQUIPMENT** | **$ 4,981,000** | **$ 1,597,000** | **$ 1,468,000** | **$ 2,612,000** | **$ 2,736,000** |

# Community Investments Program-Impact of Capital Expenditures on the Operating Budget

| Project By Program | 2025 Budget | Impact |
|---|---|---|
| **700 - Water System** | | |
| ***SMP TIF Fund*** | | |
| **Distribution Systems** | | |
| Water Distribution Water Main - New | 750,000 | $5,000 annual cost for hydrant leak detection, hydrant flushing, main breaks, meter reading. |
| ***Water and Sewer Fund*** | | |
| **Distribution Systems** | | |
| Water Distribution Deep Well Rehab | 535,000 | No budget impact. |
| Water Distribution Water Main Replc. | 6,500,000 | $5,000 potential savings in the cost of water, as water loss is reduced by fewer main breaks. |
| Sewer System Lead Service Line Rebate Program | 100,000 | No budget impact. |
| **Other Equipment** | | |
| Other Equipment Booster Pump/Panel Replacement | 225,000 | Annual maintenance cost of $2,000. |
| Other Equipment SCADA Wireless Telemetry | 50,000 | None. |
| **701 - Sanitary System** | | |
| ***Water and Sewer Fund*** | | |
| **Distribution Systems** | | |
| Sewer System Basin 14 Foot Tile/OH Sewer Program | 470,000 | Anticipated reduction of pumping cost for the lift station. |
| Sewer System Sewer Main Repair/Replc. | 1,800,000 | $20,000 annual maintenance cost. |
| **702 - Flood Control Projects** | | |
| ***Flood Control Construction Fund*** | | |
| **Infrastructure** | | |
| Flood Control Creek Bank Stabilization | 60,000 | No impact on the operating budget. |
| Flood Control Private Prop. Drainage | 150,000 | No budget impact. |
| Sewer System Detention Basin Repairs | 300,000 | None. |
| ***Water and Sewer Fund*** | | |
| **Distribution Systems** | | |
| Sewer Sys. Basin 14 Foot Tile/OH Sewer Prgm | 100,000 | There will be no budget impact as the system would be owned and maintained by homeowners. |
| **703 - Storm Sewer** | | |
| ***Flood Control Construction Fund*** | | |
| **Infrastructure** | | |
| Flood Control Detention Pond Improv. | 325,000 | None. |
| **704 - Street Construction & Reconstruction** | | |
| ***Capital Improvement Fund*** | | |
| **Other Expenditures** | | |
| Other Expend. Central Rd. Pedestrian Crossing | 100,000 | Maintenance of flashing beacons and pavement markings at intersections in the amount of $2,000. |
| **Infrastructure** | | |
| Other Infrastructure Intersection Impr. | 650,000 | $10,000 annual maintenance of streetlights and shared use of paths, and streetlight energy costs. |
| ***General Fund*** | | |
| **Infrastructure** | | |
| Needs Study Intersection Studies | 1,235,000 | The operating budget is not impacted by the projects. |
| ***Motor Fuel Tax Fund*** | | |
| **Infrastructure** | | |
| Streetlights & Traffic Signal Replc. | 100,000 | None. |
| ***Prospect and Main TIF District*** | | |
| **Land Improvements** | | |
| Land Improvements Corridor Impr. | 1,425,000 | $7,000 for electricity, landscape maintenance, mowing, parking lot maintenance. |
| **705 - Resurfacing/Curbs & Gutters/Side** | | |
| ***Capital Improvement Fund*** | | |
| **Infrastructure** | | |
| Other Infrastructure Bike Path Impr. | 640,500 | $2,000 annual cost for maintenance of paths, lighting, signage after installation. |
| Streetlights & Traffic Signals Res Streetlight Impr. | 300,000 | $5,000 annual cost for electricity and maintenance. |
| Streetlights & Traffic Signals Streetlight Impr. | 243,980 | $1,500 annual maintenance cost. |
| Streets Bridge Rehab | 355,000 | None. |
| ***General Fund*** | | |
| **Infrastructure** | | |
| Brick Sidewalks | 50,000 | Converting to clay brick would lead to cost reduction due to its superior resistance to chlorine exposure. |

# Community Investments Program-Impact of Capital Expenditures on the Operating Budget (continued)

| Project By Program | 2025 Budget | Impact |
|---|---|---|
| **705 - Resurfacing/Curbs & Gutters/Side (continued)** | | |
| Sidewalks Sidewalk Imp Program (CIP) | 330,000 | None. |
| Sidewalks Sidewalk Share-Cost Prgm | 335,000 | The operating budget is not impacted by the projects. |
| Streetlights & Traffic Signals Streetlight Impr. | 587,000 | $5,000 annual electricity cost and maintenance. |
| ***Motor Fuel Tax Fund*** | | |
| **Infrastructure** | | |
| Streets Resurfacing - MFT Fund | 2,424,400 | Annual crack sealing in the amount of $23,834. |
| ***Prospect and Main TIF District*** | | |
| **Infrastructure** | | |
| Brick Sidewalks | 200,000 | Converting to clay brick would lead to cost reduction due to its superior resistance to chlorine exposure. |
| ***Street Improvement Construction Fund*** | | |
| **Infrastructure** | | |
| Streets Resurfacing-SC Fund | 4,442,922 | Annual crack sealing in the amount of $39,784. |
| **706 - Improvements to Public Buildings** | | |
| ***Capital Improvement Fund*** | | |
| **Building Improvements** | | |
| Other Public Facilities | 240,000 | No impact on the operating budget. |
| Other Pub. Facilities Replc. HVAC-Public Buildings | 69,300 | None. |
| Public Works Facility Improvements | 138,700 | No budget impact. |
| Village Hall Facility Improvements | 100,000 | None. |
| Fire Station Facility Improvements | 75,075 | No impact on the operating budget. |
| ***General Fund*** | | |
| **Building Improvements** | | |
| Other Public Facilities | 30,000 | $7,500 annual cost for maintenance and repairs. |
| Police Headquarters Facility Impr. | 35,000 | The operating budget is not impacted by the projects. |
| ***Village Parking System Fund*** | | |
| **Infrastructure** | | |
| Other Infrastructure Parking Deck Maintenance | 111,000 | The project will not have any impact on the operational budget. |
| **707 - Computer Hardware/Software** | | |
| ***Capital Improvement Fund*** | | |
| **Other Equipment** | | |
| Other Equipment Mobile Video Rec Sys | 300,000 | $75,000 transitional fee for cloud-based video storage. |
| ***Computer Replacement Fund*** | | |
| **Office Equipment** | | |
| Computer Equipment - IT | 211,500 | Included in the operating budget are annual lease payments to ensure future funding. |
| **708 - Vehicles and Automotive Equip** | | |
| ***Asset Seizure Fund*** | | |
| **Motor Equipment** | | |
| Motor Equipment Police Vehicles | 64,000 | Annual lease payments to provide funding for upcoming vehicle replacements. |
| ***Vehicle Replacement Fund*** | | |
| **Motor Equipment** | | |
| Motor Equipment CD Bldg Vehicles | 46,000 | Annual lease payments to provide funding for upcoming vehicle replacements. |
| Motor Equipment Fire Vehicles | 1,920,000 | Annual lease payments to provide funding for upcoming vehicle replacements. |
| Motor Equipment Police Vehicles | 695,000 | Annual lease payments to provide funding for upcoming vehicle replacements. |
| Motor Equipment PW Vehicles | 2,265,000 | Annual lease payments to provide funding for upcoming vehicle replacements. |
| Motor Equipment TV Serv Vehicles | 55,000 | Annual lease payments to provide funding for upcoming vehicle replacements. |
| **709 - Non-Automotive Equipment** | | |
| ***Capital Improvement Fund*** | | |
| **Other Equipment** | | |
| Other Equipment Cable TV Bd Rm Equip-Repl | 70,000 | There should be no impact on the operating budget. |
| Other Equipment Paramedic Equip | 816,708 | There will be no additional cost as the equipment malfunction will be covered under a warranty. |
| Radio Equipment Radio Equip -Fire | 130,000 | $1,000 annual operational costs for unforeseen repairs. |
| **Commodities & Supplies** | | |
| Community & Civic Services Civic Events Sign | 55,000 | The project should have minimal impact on the operating budget. |
| ***Water and Sewer Fund*** | | |
| **Other Equipment** | | |

| | | |
|---|---|---|
| Other Equipment-Leak Detection Equipment | 80,000 | None. |

## Community Investments Program-Impact of Capital Expenditures on the Operating Budget (continued)

| Project By Program | 2025 Budget | Impact |
|---|---|---|
| **710 - Miscellaneous** | | |
| ***Capital Improvement Fund*** | | |
| **Other Expenditures** | | |
| Other Expenditures Facade Program | 700,000 | None. |
| ***General Fund*** | | |
| **Infrastructure** | | |
| Other Infrastructure Reforestation | 63,012 | Anticipated operating cost for installing gator bags around new trees in the amount of $1,264. |
| Other Infrastructure Tree Replc.- Cost Rec | 91,897 | Anticipated operating cost for installing gator bags around new trees in the amount of $1,844. |
| Other Infrastructure Tree Replc.-Public Property | 14,797 | Anticipated operating cost for installing gator bags around new trees in the amount of $297. |
| Other Infrastructure Tree Replc.- Village | 79,531 | Anticipated operating cost for installing gator bags around new trees in the amount of $1,595. |
| ***Prospect and Main TIF District*** | | |
| **Other Expenditures** | | |
| Other Expenditures Facade Program | 100,000 | None. |
| ***SMP TIF Fund*** | | |
| **Other Expenditures** | | |
| Other Expenditures Facade Program | 50,000 | None. |
| ***Street Improvement Construction Fund*** | | |
| **Infrastructure** | | |
| Other Infrastructure Traffic Impr. | 50,000 | $3,000 annual maintenance of traffic-calming measures. |
| **Community Investment Program Total** | **33,440,322** | |

# DEBT SUMMARY

# Government-wide Debt Overview

The Village's debt obligations included General Obligation Bonds, Installment Contracts and Installment Notes. Current debt obligations are limited to General Obligation Bonds. General Obligation Bonds refer to debt obligations that are backed by the full faith and credit of the Village.

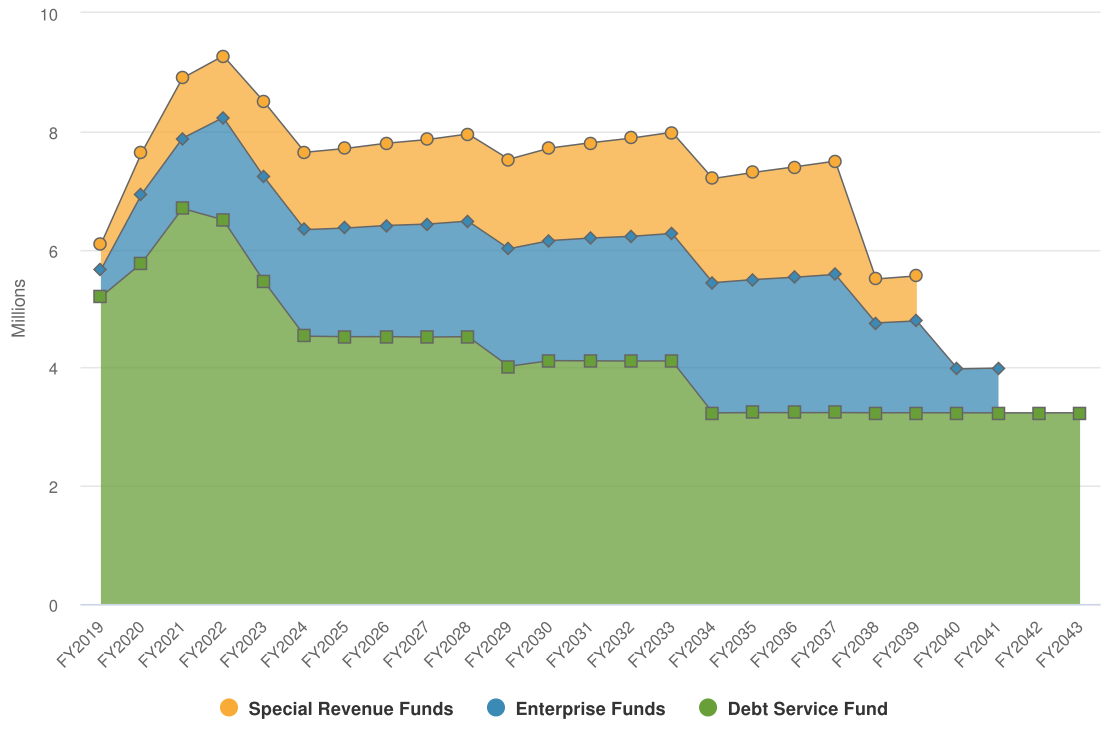
- As of December 31, 2024, there are eight general obligation bond issues of the Village supported by ad valorem property taxes. Each year Cook County levies an ad valorem tax according to the amortization schedule listed in the original bond ordinance.
- At December 31, 2024, the Village's debt position is at $1,638 per capita and debt to be paid from property taxes at $773 per capita.
- Standard & Poor's has rated Village debt at AA+ Stable. In the latest credit report dated September 2024, they stated that the Village's rating assignment reflects the Village's strong economy, very strong management with very strong budgetary flexibility and liquidity, and strong budgetary performance and institutional framework.
- As a home rule municipality, the Village does not have any legal debt margin.

**$7,707,749**

$65,440 (0.86% vs. 2024 year)

Total 2024 Debt Service expenditures of $7,642,309 includes $4,085,000 for principal payments and $3,557,309 for interest payments on GO Debt. Abatements and capitalized interest totaling $5,437,459 reduces the combined Village levy for debt service to $2,204,850. This section only includes current outstanding bond issues.

**Debt by Fund**



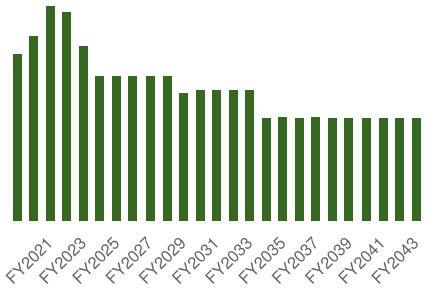
| Financial Summary | FY2024 | FY2025 | % Change |
|---|---|---|---|
| **All Funds** | **Actual** | **Actual** | |
| Debt Service Fund | $4,531,340 | $4,522,280 | -0.2% |
| Special Revenue Funds | $1,308,488 | $1,346,838 | 2.9% |
| Enterprise Funds | $1,802,481 | $1,838,631 | 2% |
| **Total All Funds:** | **$7,642,309** | **$7,707,749** | **0.9%** |

## Debt Service Fund

The following bond issuances are funded by the Debt Service Fund:

- Series 2016A - Village Refunding Bonds
- Series 2018B - Village Refunding Bonds and Police & Fire HQ Bonds
- Series 2022B - Village Refunding Bonds

The levy for the Series 2022B bond issue will be abated in its entirety using proceeds of the first one-quarter cent home rule sales tax.



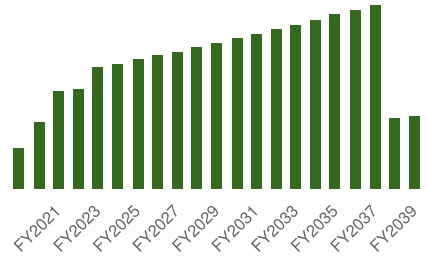

| Financial Summary | FY2024 | FY2025 | % Change |
|---|---|---|---|
| **Debt Service Fund** | **Actual** | **Actual** | |
| Debt Service Fund | $4,531,340 | $4,522,280 | -0.2% |
| **Total Debt Service Fund:** | **$4,531,340** | **$4,522,280** | **-0.2%** |

## Special Revenue Funds

The following bond issuances are funded by the Prospect & Main TIF Fund:

- Series 2017 - TIF Bonds
- Series 2018A - TIF Bonds
- Series 2019B - TIF Bonds

The levy for the TIF Bonds will be abated in their entirety using TIF incremental taxes.



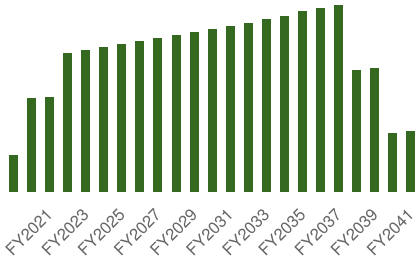

| Financial Summary | FY2024 | FY2025 | % Change |
|---|---|---|---|
| **Special Revenue Funds** | **Actual** | **Actual** | |
| Prospect and Main TIF District | $1,308,488 | $1,346,838 | 2.9% |
| **Total Special Revenue Funds:** | **$1,308,488** | **$1,346,838** | **2.9%** |

## Enterprise Funds

The following bond issuances are funded by the Water & Sewer Fund:

- Series 2017 - Water & Sewer Bonds
- Series 2018A - Water & Sewer Bonds
- Series 2019A - Water & Sewer Bonds
- Series 2022A - Water & Sewer Bonds

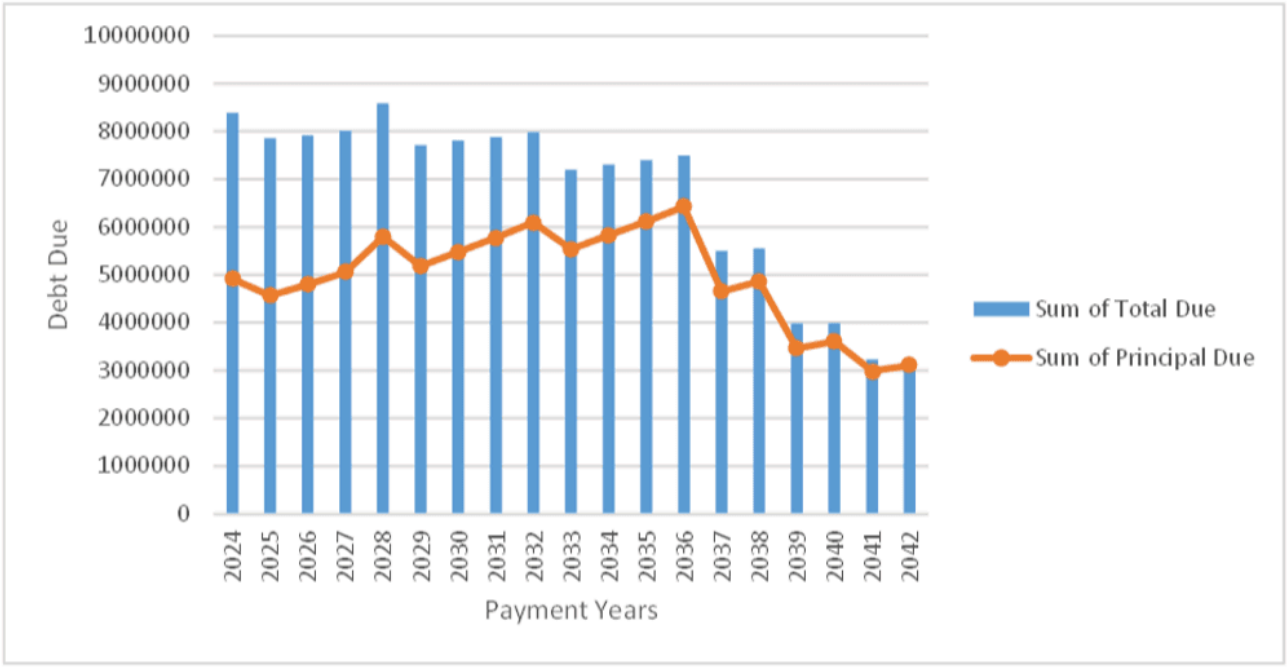
The levy for the Water & Sewer Bonds will be abated in their entirety using Water & Sewer revenues.




| Financial Summary | FY2024 | FY2025 | % Change |
|---|---|---|---|
| **Enterprise Funds** | **Actual** | **Actual** | |
| Water and Sewer Fund | $1,802,481 | $1,838,631 | 2% |
| **Total Enterprise Funds:** | **$1,802,481** | **$1,838,631** | **2%** |

## Total Debt Service Payments

The graphic below includes all debt service payments for 2024 until 2042. The blue bars show the total amount of debt due each year and the orange line indicates the principal payment.

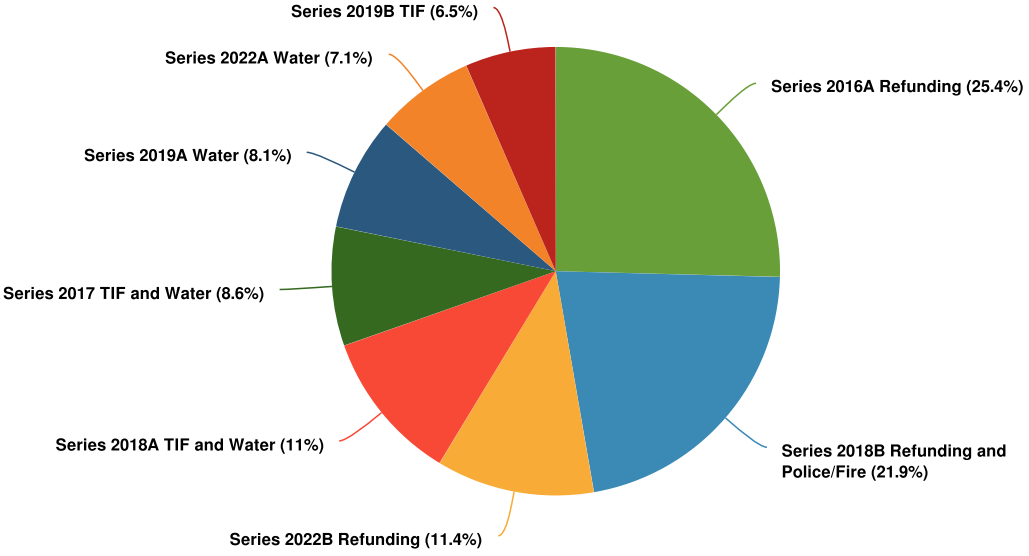


# Debt Snapshot

## $7,707,749

$65,440 (0.86% vs. 2024 year)

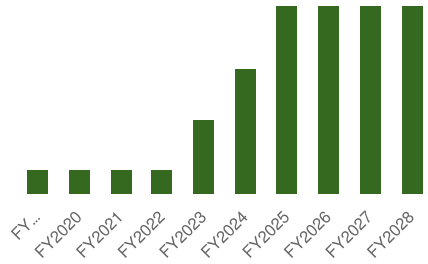
### Debt by Type



| Financial Summary | FY2022 | FY2023 | FY2024 | FY2025 | FY2026 |
|---|---|---|---|---|---|
| **Debt** | **Actual** | **Actual** | **Actual** | **Actual** | **Actual** |
| Series 2012 Refunding Bonds | $912,436 | $0 | $0 | $0 | $0 |
| Series 2013 Flood Control | $921,206 | $923,656 | $0 | $0 | $0 |
| Series 2014 Streets | $1,196,700 | $1,302,950 | $0 | $0 | $0 |
| Series 2016 Library | $1,581,000 | $0 | $0 | $0 | $0 |
| Series 2016A Refunding | $265,800 | $780,800 | $1,310,350 | $1,958,550 | $1,961,350 |
| Series 2017 TIF and Water | $613,300 | $630,700 | $646,900 | $661,900 | $680,700 |
| Series 2018A TIF and Water | $787,369 | $799,619 | $820,369 | $844,119 | $870,619 |
| Series 2018B Refunding and Police/Fire | $1,568,750 | $1,568,750 | $2,338,750 | $1,685,250 | $1,682,500 |
| Series 2019A Water | $590,800 | $602,550 | $613,050 | $627,300 | $640,050 |
| Series 2019B TIF | $265,350 | $475,350 | $489,850 | $503,100 | $520,100 |
| Series 2022A Water | $517,810 | $531,550 | $540,800 | $549,050 | $561,300 |
| Series 2022B Refunding | $53,769 | $880,440 | $882,240 | $878,480 | $879,300 |
| **Total Debt:** | **$9,274,290** | **$8,496,365** | **$7,642,309** | **$7,707,749** | **$7,795,919** |

## Series 2016A Refunding

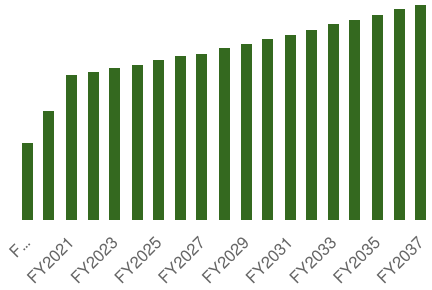
- These refunding bonds were issued to partially refund the Village's outstanding General Obligation Bonds, Series 2009, and to pay for certain costs associated with the issuance of the 2016A bonds.
- Financing is provided by an annual property tax levy.
- The bonds were issued December 1, 2016 and will mature December 1, 2028.




| Financial Summary | FY2024 | FY2025 | % Change |
|---|---|---|---|
| **Series 2016A Refunding** | **Actual** | **Actual** | |
| Principal | $1,060,000 | $1,740,000 | 64.2% |
| Interest | $250,350 | $218,550 | -12.7% |
| **Total Series 2016A Refunding:** | **$1,310,350** | **$1,958,550** | **49.5%** |

## Series 2017 TIF and Water

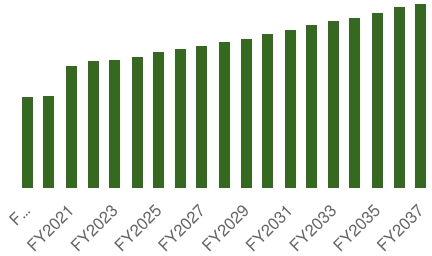
- These general obligation bonds were issued to fund various redevelopment projects within the Prospect and Main TIF District and to fund various water/sewer utility projects throughout the Village.
- Financing is expected to be provided by TIF incremental taxes and by Water and Sewer revenues.
- The bonds were issued December 20, 2017 and will mature December 1, 2037.




| Financial Summary | FY2024 | FY2025 | % Change |
|---|---|---|---|
| **Series 2017 TIF and Water** | **Actual** | **Actual** | |
| Principal | $375,000 | $405,000 | 8% |
| Interest | $271,900 | $256,900 | -5.5% |
| **Total Series 2017 TIF and Water:** | **$646,900** | **$661,900** | **2.3%** |

## Series 2018A TIF and Water

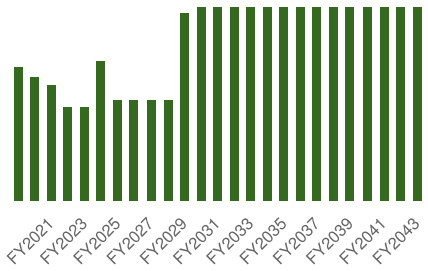
- These general obligation bonds were issued to fund various redevelopment projects within the Prospect and Main TIF District and to fund various water/sewer utility projects throughout the Village.
- Financing is expected to be provided by TIF incremental taxes and by Water and Sewer revenues.
- The bonds were issued May 1, 2018 and will mature December 1, 2037.




| Financial Summary | FY2024 | FY2025 | % Change |
|---|---|---|---|
| **Series 2018A TIF and Water** | **Actual** | **Actual** | |
| Principal | $425,000 | $470,000 | 10.6% |
| Interest | $395,369 | $374,119 | -5.4% |
| **Total Series 2018A TIF and Water:** | **$820,369** | **$844,119** | **2.9%** |

## Series 2018B Refunding and Police/Fire

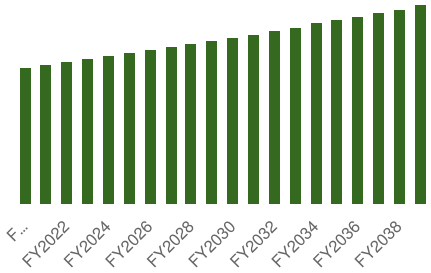
- These general obligation bonds were issued to fund costs associated with construction of a replacement Police Headquarters and a replacement Fire Headquarters, and to refund the Village's outstanding General Obligation Bonds, Series 2009, Series 2009B and Series 2009C, and to pay for certain costs associated with the issuance of the 2018B bonds.
- Financing is provided by an annual property tax levy.
- The bonds were issued October 16, 2018. The refunding bonds will mature December 1, 2029, while the bonds issued for construction projects will mature December 1, 2043.




| Financial Summary | FY2024 | FY2025 | % Change |
|---|---|---|---|
| **Series 2018B Refunding and Police/Fire** | **Actual** | **Actual** | |
| Principal | $770,000 | $155,000 | -79.9% |
| Interest | $1,568,750 | $1,530,250 | -2.5% |
| **Total Series 2018B Refunding and Police/Fire:** | **$2,338,750** | **$1,685,250** | **-27.9%** |

## Series 2019A Water

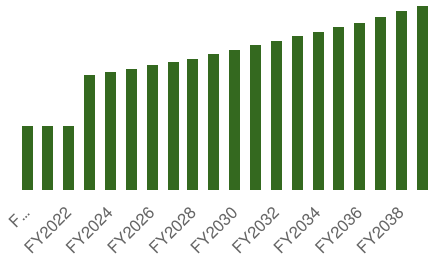
- These general obligation bonds were issued to fund various water/sewer utility projects throughout the Village.
- Financing is expected to be provided by Water and Sewer revenues.
- The bonds were issued June 1, 2019 and will mature December 1, 2039.




| Financial Summary | FY2024 | FY2025 | % Change |
|---|---|---|---|
| **Series 2019A Water** | **Actual** | **Actual** | |
| Principal | $315,000 | $345,000 | 9.5% |
| Interest | $298,050 | $282,300 | -5.3% |
| **Total Series 2019A Water:** | **$613,050** | **$627,300** | **2.3%** |

## Series 2019B TIF

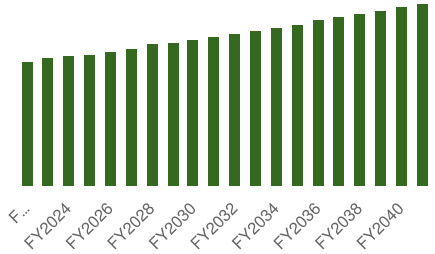
- These general obligation bonds were issued to fund various redevelopment projects within the Prospect and Main TIF District.
- Financing is expected to be provided by TIF incremental taxes.
- The bonds were issued on November 25, 2019 and will mature December 1, 2039.




| Financial Summary | FY2024 | FY2025 | % Change |
|---|---|---|---|
| **Series 2019B TIF** | **Actual** | **Actual** | |
| Principal | $235,000 | $260,000 | 10.6% |
| Interest | $254,850 | $243,100 | -4.6% |
| **Total Series 2019B TIF:** | **$489,850** | **$503,100** | **2.7%** |

## Series 2022A Water

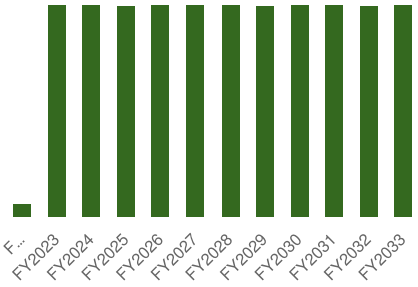
- These general obligation bonds were issued to fund certain water/sewer utility capital projects throughout the Village.
- Financing is expected to be provided by Water and Sewer revenues.
- The bonds were issued February 8, 2022 and will mature December 1, 2041.




| Financial Summary | FY2024 | FY2025 | % Change |
|---|---|---|---|
| **Series 2022A Water** | **Actual** | **Actual** | |
| Principal | $235,000 | $255,000 | 8.5% |
| Interest | $305,800 | $294,050 | -3.8% |
| **Total Series 2022A Water:** | **$540,800** | **$549,050** | **1.5%** |

## Series 2022B Refunding

- These refunding bonds were issued to partially refund the Village's outstanding General Obligation Bonds, Series 2013.
- Financing is being provided by a portion of home rule sales tax.
- The bonds were issued September 7, 2022 and will mature December 1, 2033.




| Financial Summary | FY2024 | FY2025 | % Change |
|---|---|---|---|
| **Series 2022B Refunding** | **Actual** | **Actual** | |
| Principal | $670,000 | $685,000 | 2.2% |
| Interest | $212,240 | $193,480 | -8.8% |
| **Total Series 2022B Refunding:** | **$882,240** | **$878,480** | **-0.4%** |

# OTHER FINANCIAL INFORMATION

# FIVE-YEAR FINANCIAL FORECAST - 2025-2029

The Other Financial Information section includes five-year financial forecasts from 2025 through 2029. The below narrative describes the purpose, assumptions used in the five-year forecasts for revenues and expenditures and noteworthy items for the General Fund, Debt Service Fund and Water/Sewer Fund.

**PURPOSE**

The purpose of this multi-year financial forecast is to provide insight into the condition and financial direction of the Village beyond the two-year period provided with the annual budget. The forecast is one of the tools used by the Village leaders to assist in the strategic and capital planning process. The schedules that follow show revenues and other sources of financing, budgeted expenditures, and available fund balances for the period 2025 through 2029. The information included in the schedules is actual amounts for 2023, budget and estimated amounts for 2024, budget amounts for 2025, and forecast amounts for 2026 through 2029.

**ASSUMPTIONS**

The basic revenue and expenditure assumptions used in developing the multi-year financial forecast are provided below. These assumptions are applied consistently across all Village Funds with a few exceptions. Projections for capital items, debt service payments, and other financing sources and uses are pulled from the various supporting schedules. Sources for preparing other assumptions include historical trend data, professional association estimates, impacts from changes in the economy, and development efforts within the Village.

***Revenues:***

**Property Taxes – projected growth of 2.0 percent annually**

- Pension allocation is projected to increase 5.0 percent annually.
- TIF incremental revenues are projected based on the planned developments in the TIF area.
- Road and Bridge Tax is projected to increase 2.0 percent annually.
- Changes to Debt Service are per ordinance.

**Other Taxes – projected growth ranging from 0 - 3.0 percent annually**

- Food and Beverage tax is projected to increase 3.0 percent annually.
- Real estate transfer tax is projected to increase 5.0 percent annually.
- Home-rule sales tax is projected to increase 3.5 percent annually.
- Other utility franchise fees are projected to increase from 0 to 3.0 percent annually.

**License, Permits, and Fees – projected growth of 3.5 percent annually**

**Intergovernmental Revenues – projected growth of 4.0 percent annually**

- Sales taxes are projected to increase by 4.00 percent annually.
- State Motor Fuel tax is projected to increase by 3.25 percent annually.
- Use taxes are projected to increase 1.5 percent annually.
- Other intergovernmental revenues are projected to increase 0-4.0 percent (except a few known grant related items).

**Charges for Service – projected growth of 7 percent annually**

- Water and sewer charges are projected to increase 7 percent annually.
- Risk Management Fund charges are projected to increase 1.5 percent annually.
- Vehicle Maintenance and Vehicle Replacement Charges are projected to increase 1.5 percent annually.

**Fines and Forfeits – projected growth of 2.0-3.0 percent annually**

**Investment Income – projected decline of 5.0 percent annually (currently, there is a high interest rate environment, which is expected to decline gradually)**

**Reimbursements and Other Revenue – projected growth of 3.0 percent annually**

***Expenditures:***

- Personal Services and Pensions – projected growth of 3.5 percent
- Employee Benefits – projected growth from 3.0 percent to 5.0 percent annually
- All other expenditures except the capital and debt - projected growth from 2 percent to 3.5 percent annually.
- Capital and Debt – per supporting schedules (CIP/bond ordinance)

**NOTEWORTHY ITEMS**

General Fund

The General Fund is expected to have a deficit of $1.8 million in 2024, mainly due to a transfer of $6.5 million to the Economic Emergency Fund. In the absence of this transfer, the General Fund is expected to have a surplus of $4.7 million . The fund is expected to have a balanced budget in 2025 and a deficit of $3.4 million in 2026, mainly due to a few high-value projects being supported by the General Fund. The General Fund is expected to have a surplus of $1.6 million, $706,212, and $4.2 million for the years 2027, 2028 and 2029, respectively. The General Fund revenues are expected to range from $83.7 million to $95.1 million from 2025 to 2029, while the expenditures for the same period are forecasted from $83.7 million to $91.3 million. The General Fund reserves are expected to be above 40 percent for all years from 2025 to 2029.

Debt Service Fund

The Debt Service Fund is expected to have a surplus of $85,925 for 2024. The fund is expected to have a modest surplus of $1,350 and $73,045 for 2025 and 2026, respectively. The fund is expected to have a deficit of $17,925 in 2027, and a surplus of $40,566 and $58,207 are expected for 2028 and 2029, respectively. The Village is not expected to issue any new bonds from 2025 to 2029 for governmental projects. The fund balance for the Debt Service Fund is expected to be between $1.4 million to $1.5 million between 2025 and 2029, well above the recommended fund balance prescribed by the Village's Fund Balance Policy.

Water and Sewer Fund

The five-year span covered in this financial forecast includes a series of larger than normal water and sewer rate increases intended to support the long-term operation and maintenance of this utility system on a pay-as-you-go basis. The average annual water and sewer rate increase during this period is expected to be around 7.0 percent. There is a planned bond issuance of $11.0 million in 2027. This bond issuance will allow the Village to continue with an aggressive capital improvement plan for the water and sewer infrastructure. The Water and Sewer Fund is expected to have an operating surplus, while some of the operating surplus will be deployed towards capital projects. The years 2025 and 2026 will show a planned use of cash and reflect a deficit of $4.1 million and $3.2 million, respectively. With bond issuance of $11.0 million, the Village will have a surplus of $8.1 million in 2027. The Village will spend the bond proceeds in 2028 and 2028 and is expected to have a deficit of $2.1 million and $635,369 in those years, respectively.

## FIVE-YEAR FINANCIAL FORECAST 2025-29

**FUND TYPE : GENERAL FUND**

*Revenues, Expenditures, and Projected Fund Balance*

*(MAJOR FUND)*

| | 2023 Actual | 2024 Budget | 2024 Estimate | 2025 Budget | 2026 Forecast | 2027 Forecast | 2028 Forecast | 2029 Forecast |
|---|---|---|---|---|---|---|---|---|
| General Fund | | | | | | | | |
| Revenues | | | | | | | | |
| Property Taxes | 18,253,377 | 17,977,334 | 18,143,334 | 17,781,260 | 18,314,697 | 18,680,991 | 19,054,611 | 19,435,703 |
| Other Taxes | 13,165,756 | 12,922,000 | 13,605,000 | 13,702,200 | 14,113,266 | 14,595,671 | 15,095,568 | 15,612,964 |
| Intergovernmental Revenue | 41,985,712 | 43,574,002 | 48,969,479 | 41,833,082 | 43,178,855 | 44,846,527 | 46,580,013 | 48,381,933 |
| Licenses, Permits & Fees | 2,100,464 | 2,036,000 | 1,865,000 | 1,911,500 | 1,968,845 | 2,037,755 | 2,109,076 | 2,182,894 |
| Charges For Services | 3,353,058 | 3,067,617 | 3,439,900 | 4,154,046 | 4,195,790 | 4,489,495 | 4,803,760 | 5,140,023 |
| Fines & Forfeits | 343,911 | 285,200 | 340,500 | 353,500 | 364,105 | 375,028 | 386,279 | 397,867 |
| Investment Income | 2,741,437 | 1,193,000 | 2,816,000 | 2,112,000 | 2,175,360 | 2,066,592 | 1,963,262 | 1,865,099 |
| Other Revenue | 387,821 | 252,600 | 432,550 | 428,300 | 446,687 | 464,554 | 483,137 | 502,462 |
| Reimbursements | 277,216 | 112,000 | 275,000 | 378,500 | 389,855 | 401,551 | 413,597 | 426,005 |
| Other Financing Sources | - | - | - | 1,000,000 | 1,030,000 | 1,060,900 | 1,092,727 | 1,125,509 |
| **Revenues Total** | **82,608,753** | **81,419,753** | **89,886,763** | **83,654,388** | **86,177,460** | **89,019,064** | **91,982,030** | **95,070,459** |
| Expenditures | | | | | | | | |
| Personal Services, Salaries & Wages | 33,110,588 | 35,196,582 | 34,519,134 | 37,468,387 | 37,971,786 | 39,300,799 | 40,676,326 | 42,099,998 |
| Employee Benefits | 16,801,016 | 17,296,898 | 17,934,281 | 18,414,427 | 18,689,692 | 19,624,177 | 20,605,385 | 21,635,655 |
| Other Employee Costs | 729,110 | 598,564 | 588,305 | 642,612 | 655,228 | 681,437 | 708,695 | 737,042 |
| Contractual Services | 10,046,538 | 10,624,824 | 10,668,299 | 14,315,168 | 14,481,226 | 14,915,663 | 15,363,133 | 15,824,027 |
| Commodities & Supplies | 779,626 | 1,076,984 | 986,440 | 1,456,317 | 1,496,159 | 1,533,563 | 1,571,902 | 1,611,200 |
| Building Improvements | 2,000 | 2,500 | 2,500 | 67,500 | 32,500 | 77,563 | 2,627 | 2,692 |
| Infrastructure | 885,864 | 3,242,018 | 3,242,016 | 2,786,237 | 1,154,221 | 1,424,608 | 2,458,885 | 1,549,459 |
| Insurance | 780,593 | 811,875 | 814,828 | 655,485 | 675,176 | 702,183 | 730,270 | 759,481 |
| Office Equipment | 30,138 | 51,562 | 37,817 | 61,750 | 49,457 | 50,693 | 51,961 | 53,260 |
| Other Equipment | 279,584 | 268,908 | 251,444 | 271,361 | 274,046 | 280,897 | 287,920 | 295,118 |
| Other Expenditures | 456,559 | 1,108,326 | 1,177,408 | 373,471 | 383,525 | 393,113 | 402,941 | 413,014 |
| Pension Benefits | 6,745 | 6,948 | 6,948 | 7,147 | 7,361 | 7,729 | 8,116 | 8,521 |
| Utilities | 110,151 | 158,478 | 153,751 | 385,093 | 388,015 | 397,715 | 407,658 | 417,850 |
| Interfund Transfers | 14,280,911 | 21,279,000 | 21,279,000 | 6,749,433 | 13,277,177 | 8,000,000 | 8,000,000 | 5,500,000 |
| **Expenditures Total** | **78,299,426** | **91,723,467** | **91,662,171** | **83,654,388** | **89,535,569** | **87,390,140** | **91,275,818** | **90,907,317** |
| Excess (Deficiency) of Revenues & Other Sources Over Expenditures | 4,309,327 | (10,303,714) | (1,775,408) | - | (3,358,109) | 1,628,924 | 706,212 | 4,163,142 |
| **Fund Balance, Beginning (Unassigned)** | 39,391,537 | 43,700,864 | 43,700,864 | 41,925,456 | 41,925,456 | 38,567,347 | 40,196,271 | 40,902,483 |
| **Fund Balance, End of Year (Unassigned)** | 43,700,864 | 33,397,150 | 41,925,456 | 41,925,456 | 38,567,347 | 40,196,271 | 40,902,483 | 45,065,626 |
| Recommended Fund Balance | | | | | | | | |
| From | 27,517,040 | 25,096,316 | 25,096,316 | 26,860,671 | 26,217,042 | 27,382,745 | 27,272,195 | 28,090,361 |
| To | 45,861,734 | 41,827,194 | 41,827,194 | 44,767,785 | 43,695,070 | 45,637,909 | 45,453,658 | 46,817,268 |
| **Fund Balance % of Subsequent Year Expenditures** | 48% | 40% | 50% | 47% | 43% | 44% | 45% | 48% |
| ***Revenues % Change from Prior Year*** | | -1.4% | 8.8% | -6.9% | 3.0% | 3.3% | 3.3% | 3.4% |
| ***Expenses % Change from Prior Year*** | | 17.1% | 17.1% | -8.7% | 7.0% | -2.4% | 4.4% | -0.4% |

# Debt Service Fund

**FIVE-YEAR FINANCIAL FORECAST 2025-29** — **FUND TYPE : DEBT SERVICE**

*Revenues, Expenditures, and Projected Fund Balance* — *(MAJOR FUND)*

| | 2023 Actual | 2024 Budget | 2024 Estimate | 2025 Budget | 2026 Forecast | 2027 Forecast | 2028 Forecast | 2029 Forecast |
|---|---|---|---|---|---|---|---|---|
| **Debt Service** | | | | | | | | |
| Revenues | | | | | | | | |
| Property Taxes | 2,208,250 | 1,234,925 | 1,234,925 | 221,367 | - | 265,000 | 300,000 | 325,000 |
| Other Taxes | - | - | - | - | - | - | - | - |
| Intergovernmental Revenue | 1,217,169 | 1,117,240 | 1,177,240 | 1,178,480 | 1,213,834 | 1,262,387 | 1,312,883 | 1,365,398 |
| Investment Income | 78,219 | 9,125 | 35,000 | 26,250 | 27,037 | 25,685 | 24,401 | 23,181 |
| Other Financing Sources | 1,236,599 | 2,171,000 | 2,171,000 | 3,099,433 | 3,277,677 | 3,000,000 | 3,000,000 | 1,000,000 |
| **Revenues Total** | **4,740,237** | **4,532,290** | **4,618,165** | **4,525,530** | **4,518,548** | **4,553,073** | **4,637,284** | **2,713,579** |
| Expenditures | | | | | | | | |
| Bond Principal | 2,430,000 | 2,500,000 | 2,500,000 | 2,580,000 | 2,630,000 | 2,734,000 | 2,818,100 | 937,303 |
| Interest Expense | 2,102,940 | 2,031,340 | 2,031,340 | 1,942,280 | 1,813,603 | 1,835,078 | 1,776,680 | 1,716,112 |
| Contractual Services | - | - | - | - | - | - | - | - |
| Bank & Fiscal Fees | 1,328 | 950 | 900 | 1,900 | 1,900 | 1,919 | 1,938 | 1,958 |
| **Expenditures Total** | **4,534,268** | **4,532,290** | **4,532,240** | **4,524,180** | **4,445,503** | **4,570,997** | **4,596,718** | **2,655,372** |
| Excess (Deficiency) of Revenues & Other Sources Over Expenditures | 205,969 | - | 85,925 | 1,350 | 73,045 | (17,925) | 40,566 | 58,207 |
| **Fund Balance, Beginning** | 1,095,578 | 1,301,547 | 1,301,547 | 1,387,472 | 1,388,822 | 1,461,867 | 1,443,942 | 1,484,508 |
| **Fund Balance, End of Year** | 1,301,547 | 1,301,547 | 1,387,472 | 1,388,822 | 1,461,867 | 1,443,942 | 1,484,508 | 1,542,715 |
| Recommended Fund Balance | 1,015,670 | 971,140 | 971,140 | 906,802 | 917,539 | 888,340 | 858,056 | 995,600 |
| Fund Balance % of Subsequent Year Expenditures | 29% | 29% | 31% | 31% | 32% | 31% | 56% | 57% |

# Water and Sewer Fund

**FIVE-YEAR FINANCIAL FORECAST 2025-29** — **FUND TYPE: ENTERPRISE**

*Revenues, Expenditures, and Projected Fund Balance* — *(MAJOR FUND)*

| | 2023 Actual | 2024 Budget | 2024 Estimate | 2025 Budget | 2026 Forecast | 2027 Forecast | 2028 Forecast | 2029 Forecast |
|---|---|---|---|---|---|---|---|---|
| **Water Sewer** | | | | | | | | |
| Revenues | | | | | | | | |
| Charges For Services | 20,488,569 | 20,625,742 | 20,419,585 | 21,790,870 | 22,444,596 | 24,015,718 | 25,696,818 | 27,495,595 |
| Intergovernmental Revenue | - | 535,000 | - | 535,000 | 551,050 | 573,092 | 596,016 | 619,856 |
| Licenses, Permits & Fees | - | 1,000 | 500 | 500 | 515 | 533 | 552 | 571 |
| Fines & Forfeits | 163,634 | 139,072 | 162,500 | 175,000 | 180,250 | 185,658 | 191,227 | 196,964 |
| Investment Income | 1,171,681 | 120,000 | 900,000 | 425,000 | 437,750 | 415,863 | 395,069 | 375,316 |
| Other Revenue | 79,166 | 50,000 | 1,000,000 | 85,000 | 87,550 | 91,052 | 94,694 | 98,482 |
| Property Taxes | (1,909) | - | - | - | - | - | - | - |
| Other Financing Sources | 894,180 | 5,300,000 | 5,300,000 | - | - | 11,000,000 | - | - |
| **Revenues Total** | **22,795,321** | **26,770,814** | **27,782,585** | 23,011,370 | **23,701,711** | **36,281,915** | **26,974,376** | **28,786,784** |
| Expenditures | | | | | | | | |
| Personal Services, Salaries & Wages | 2,449,657 | 2,751,133 | 2,555,946 | 2,920,018 | 3,007,342 | 3,112,599 | 3,221,540 | 3,334,294 |
| Employee Benefits | 778,482 | 938,352 | 879,245 | 907,955 | 931,902 | 978,497 | 1,027,422 | 1,078,793 |
| Other Employee Costs | 58,081 | 47,963 | 49,132 | 50,106 | 50,904 | 52,940 | 55,058 | 57,260 |
| Contractual Services | 9,748,219 | 10,363,070 | 10,350,713 | 10,714,066 | 11,017,478 | 11,348,002 | 11,688,442 | 12,039,096 |
| Commodities & Supplies | 234,463 | 321,521 | 320,447 | 329,994 | 339,777 | 348,271 | 356,978 | 365,903 |
| Building Improvements | 86,821 | 4,530,734 | 6,216,781 | - | - | - | - | - |
| Distribution Systems | 970,274 | 15,202,085 | 14,503,722 | 9,556,436 | 9,022,710 | 9,149,028 | 9,280,378 | 9,753,763 |
| Infrastructure | 7,500 | - | - | - | - | - | - | - |
| Insurance | 208,340 | 235,114 | 235,114 | 181,111 | 186,544 | 194,006 | 201,766 | 209,837 |
| Interest Expense | 924,377 | 887,481 | 887,481 | 843,631 | 795,931 | 771,458 | 748,249 | 722,430 |
| Bank & Fiscal Fees | 1,350 | 1,575 | 1,575 | 1,575 | 1,575 | 1,591 | 1,607 | 1,623 |
| Bond Principal | - | 915,000 | 915,000 | 995,000 | 1,085,000 | 1,144,375 | 1,213,984 | 1,278,834 |
| Office Equipment | - | 1,205 | 1,205 | 1,241 | 1,278 | 1,310 | 1,343 | 1,376 |
| Other Equipment | 128,125 | 352,807 | 252,441 | 429,614 | 301,852 | 926,773 | 1,107,743 | 432,761 |
| Long Term Debt | (97,804) | - | - | - | - | - | - | - |
| Other Expenditures | 1,102,589 | - | - | - | - | - | - | - |
| Utilities | 123,947 | 135,738 | 136,188 | 131,793 | 135,747 | 139,141 | 142,619 | 146,185 |
| **Expenditures Total** | **16,724,420** | **36,683,777** | **37,304,990** | 27,062,540 | **26,878,040** | **28,167,991** | **29,047,130** | **29,422,154** |
| Excess (Deficiency) of Revenues & Other Sources Over Expenditures | 6,070,901 | (9,912,963) | (9,522,405) | (4,051,170) | (3,176,329) | 8,113,924 | (2,072,754) | (635,369) |
| Unrestricted Net Assets, Beginning of Year | 5,394,055 | 22,118,475 | 22,118,475 | 12,596,070 | 8,544,900 | 5,368,571 | 13,482,495 | 11,409,741 |
| Unrestricted Net Assets, End of Year | 22,118,475 | 12,205,512 | 12,596,070 | 8,544,900 | 5,368,571 | 13,482,495 | 11,409,741 | 10,774,372 |
| *Recommended Fund Balance* | *9,170,944* | *6,765,635* | *6,765,635* | *6,719,510* | *7,041,998* | *7,261,782* | *7,355,538* | *7,576,205* |
| ***Revenues % Change from Prior Year*** | | *17.4%* | *21.9%* | *-17.2%* | *3.0%* | *53.1%* | *-25.7%* | *6.7%* |
| ***Expenses % Change from Prior Year*** | | *119.3%* | *123.1%* | *-27.5%* | *-0.7%* | *4.8%* | *3.1%* | *1.3%* |

# Non-Major Capital Project Funds

**FIVE-YEAR FINANCIAL FORECAST 2025-29** **FUND TYPE : CAPITAL PROJECT**

*Revenues, Expenditures, and Projected Fund Balance*

| | 2023 Actual | 2024 Budget | 2024 Estimate | 2025 Budget | 2026 Forecast | 2027 Forecast | 2028 Forecast | 2029 Forecast |
|---|---|---|---|---|---|---|---|---|
| **Capital Project** | | | | | | | | |
| Revenues | | | | | | | | |
| Other Taxes | 725,594 | 700,000 | 725,000 | 732,250 | 754,217 | 776,844 | 800,149 | 824,153 |
| Intergovernmental Revenue | 5,788,849 | 8,290,385 | 10,367,597 | 7,596,392 | 21,086,250 | 10,250,998 | 10,581,038 | 10,924,280 |
| Licenses, Permits & Fees | 270 | - | - | - | - | - | - | - |
| Charges For Services | 12,520 | 10,000 | 8,500 | 10,000 | 10,300 | 11,021 | 11,792 | 12,618 |
| Investment Income | 548,286 | 163,220 | 585,500 | 439,050 | 452,221 | 429,610 | 408,129 | 387,723 |
| Other Revenue | 24,753 | 50,000 | 22,500 | 22,500 | 23,175 | 24,102 | 25,066 | 26,069 |
| Reimbursements | 312,003 | 15,000 | 15,000 | 5,000 | 5,150 | 5,305 | 5,464 | 5,628 |
| Other Financing Sources | 4,900,000 | 5,133,000 | 5,133,000 | 1,500,000 | 7,845,000 | 3,000,000 | 3,000,000 | 2,500,000 |
| **Revenues Total** | **12,312,274** | **14,361,605** | **16,857,097** | 10,305,192 | **30,176,313** | **14,497,879** | **14,831,638** | **14,680,470** |
| Expenditures | | | | | | | | |
| Contractual Services | 141,532 | 519,972 | 498,538 | 210,310 | 158,409 | 163,161 | 168,056 | 173,098 |
| Commodities & Supplies | 5,146 | 5,572 | 5,572 | 60,739 | 5,911 | 6,059 | 6,210 | 6,366 |
| Building Improvements | 2,001,123 | 2,995,824 | 2,635,889 | 623,075 | 968,395 | 4,809,060 | 422,260 | 433,510 |
| Infrastructure | 5,434,439 | 13,725,285 | 13,108,322 | 7,567,972 | 27,992,108 | 7,694,485 | 15,296,663 | 12,046,470 |
| Office Equipment | - | 100,000 | - | - | - | - | - | - |
| Other Equipment | 148,721 | 1,050,000 | - | 1,316,708 | 482,500 | 125,000 | - | 60,000 |
| Other Expenditures | 900,926 | 1,137,555 | 837,554 | 800,000 | 100,000 | 300,000 | 300,000 | 300,000 |
| Utilities | 4,719 | 6,983 | 6,983 | 8,090 | 8,240 | 8,446 | 8,657 | 8,874 |
| **Expenditures Total** | **8,636,606** | **19,541,191** | **17,092,858** | 10,586,894 | **29,715,563** | **13,106,211** | **16,201,847** | **13,028,316** |
| & Other Sources Over Expenditures | 3,675,668 | (5,179,586) | (235,761) | (281,702) | 460,750 | 1,391,668 | (1,370,208) | 1,652,154 |
| **Fund Balance, Beginning (Restricted** | 14,479,064 | 18,154,732 | 18,154,732 | 17,918,971 | 17,637,269 | 18,098,019 | 19,489,687 | 18,119,479 |
| **Fund Balance, End of Year (Restricte** | 18,154,732 | 12,975,146 | 17,918,971 | 17,637,269 | 18,098,019 | 19,489,687 | 18,119,479 | 19,771,632 |
| *Recommended Fund Balance* | *3,000,000* | *3,000,000* | *3,000,000* | *3,000,000* | *3,000,000* | *3,000,000* | *3,000,000* | *3,000,000* |
| ***Fund Balance % of Subsequent Year Expenditures*** | *93%* | *123%* | *169%* | *36%* | *138%* | *120%* | *112%* | *147%* |
| ***Revenues % Change from Prior Year*** | | *16.6%* | *36.9%* | *-38.9%* | *192.8%* | *-52.0%* | *2.3%* | *-1.0%* |
| ***Expenses % Change from Prior Year*** | | *126.3%* | *97.9%* | *-38.1%* | *180.7%* | *-55.9%* | *23.6%* | *-19.6%* |

# Non-Major Special Revenue Funds

**FIVE-YEAR FINANCIAL FORECAST 2025-29** — **FUND TYPE : SPECIAL REVENUE**

*Revenues, Expenditures, and Projected Fund Balance* — *Non Major*

| | 2023 Actual | 2024 Budget | 2024 Estimate | 2025 Budget | 2026 Forecast | 2027 Forecast | 2028 Forecast | 2029 Forecast |
|---|---|---|---|---|---|---|---|---|
| **Special Revenue** | | | | | | | | |
| Revenues | | | | | | | | |
| Property Taxes | 5,468,738 | 2,810,100 | 5,377,000 | 6,811,000 | 7,015,330 | 7,155,637 | 7,298,749 | 7,444,724 |
| Other Taxes | 1,125,973 | 1,067,000 | 1,117,500 | 1,119,900 | 1,153,497 | 1,188,102 | 1,223,745 | 1,260,457 |
| Intergovernmental Revenue | 3,912,805 | 3,662,609 | 3,711,210 | 3,715,000 | 3,826,450 | 3,967,045 | 4,112,828 | 4,263,990 |
| Charges For Services | 4,991,825 | 5,097,325 | 5,075,730 | 5,275,800 | 5,434,074 | 5,814,459 | 6,221,471 | 6,656,974 |
| Fines & Forfeits | 64,473 | 46,683 | 100,000 | 80,000 | 82,370 | 84,841 | 87,386 | 90,008 |
| Investment Income | 460,412 | 203,900 | 806,500 | 575,200 | 592,455 | 562,832 | 534,691 | 507,956 |
| Other Revenue | 227,877 | 208,058 | 176,700 | 174,700 | 179,941 | 187,139 | 194,624 | 202,409 |
| Reimbursements | 131,332 | 210,000 | 112,000 | 163,000 | 167,890 | 172,927 | 178,115 | 183,458 |
| Other Financing Sources | 7,250,000 | 8,500,000 | 12,200,000 | 2,000,000 | 2,000,000 | 2,000,000 | 2,000,000 | 2,000,000 |
| **Revenues Total** | **23,633,436** | **21,805,675** | **28,676,640** | 19,914,600 | **20,452,007** | **21,132,981** | **21,851,609** | **22,609,977** |
| Expenditures | | | | | | | | |
| Personal Services, Salaries & Wages | 297,490 | 369,945 | 329,812 | 397,225 | 409,078 | 423,396 | 438,215 | 453,552 |
| Employee Benefits | 879,562 | 2,142,783 | 2,135,250 | 2,143,068 | 2,147,353 | 2,254,721 | 2,367,457 | 2,485,830 |
| Other Employee Costs | 3,155 | 20,136 | 12,636 | 22,636 | 13,636 | 14,181 | 14,749 | 15,339 |
| Contractual Services | 5,562,118 | 6,193,151 | 5,880,824 | 5,282,673 | 4,940,815 | 5,089,039 | 5,241,711 | 5,398,962 |
| Insurance | 16,164 | 18,629 | 18,629 | 16,380 | 16,871 | 17,546 | 18,248 | 18,978 |
| Commodities & Supplies | 317,467 | 443,229 | 427,932 | 118,770 | 109,633 | 112,374 | 115,183 | 118,063 |
| Utilities | 208,794 | 225,000 | 225,000 | - | - | - | - | - |
| Bond Principal | 605,000 | 670,000 | 670,000 | 740,000 | 820,000 | 895,000 | 975,000 | 1,050,000 |
| Bank & Fiscal Fees | 900 | 900 | 900 | 900 | 900 | 909 | 918 | 927 |
| Interest Expense | 2,730,336 | 2,388,488 | 2,635,988 | 2,634,338 | 2,660,163 | 2,675,771 | 2,693,809 | 2,713,167 |
| Other Equipment | 106,212 | 181,000 | 75,472 | 32,000 | 35,000 | 35,875 | 36,772 | 37,691 |
| Infrastructure | 2,100,000 | 1,550,000 | 1,550,000 | 2,724,400 | 3,050,000 | 3,300,000 | 3,300,000 | 3,300,000 |
| Land Improvements | - | - | - | 1,425,000 | - | - | - | - |
| Motor Equipment | - | - | - | 64,000 | - | 100,000 | 100,000 | 100,000 |
| Other Expenditures | 1,988,658 | 1,381,000 | 2,291,700 | 2,630,000 | 2,455,000 | 6,563,250 | 4,147,331 | 4,182,265 |
| Distribution Systems | - | - | - | 750,000 | - | 100,000 | 100,000 | 100,000 |
| Interfund Transfers | - | - | - | 1,000,000 | 1,030,000 | 1,060,900 | 1,092,727 | 1,125,509 |
| **Expenditures Total** | **14,815,856** | **15,584,261** | **16,254,143** | 19,981,390 | **17,688,449** | **22,642,962** | **20,642,119** | **21,100,281** |
| Excess (Deficiency) of Revenues & Other Sources Over Expenditures | 8,817,579 | 6,221,414 | 12,422,497 | (66,790) | 2,763,558 | (1,509,980) | 1,209,490 | 1,509,696 |
| **Fund Balance, Beginning (Restricted)** | 9,358,535 | 18,176,114 | 18,176,114 | 30,598,611 | 30,531,821 | 33,295,379 | 31,785,399 | 32,994,889 |
| **Fund Balance, End of Year (Restricted)** | 18,176,114 | 24,397,528 | 30,598,611 | 30,531,821 | 33,295,379 | 31,785,399 | 32,994,889 | 34,504,585 |

# Internal Service Funds

**FIVE-YEAR FINANCIAL FORECAST 2025-29** **FUND TYPE : INTERNAL SERVICE**

*Revenues, Expenditures, and Projected Fund Balance*

| | 2023 Actual | 2024 Budget | 2024 Estimate | 2025 Budget | 2026 Forecast | 2027 Forecast | 2028 Forecast | 2029 Forecast |
|---|---|---|---|---|---|---|---|---|
| **Internal Service** | | | | | | | | |
| Revenues | | | | | | | | |
| Charges For Services | 13,313,128 | 13,310,586 | 13,310,586 | 15,936,985 | 16,267,720 | 16,487,883 | 16,711,349 | 16,938,166 |
| Fines & Forfeits | - | - | - | - | - | - | - | - |
| Investment Income | 601,643 | 127,000 | 455,000 | 351,500 | 362,045 | 343,943 | 326,746 | 310,408 |
| Other Revenue | 1,899,720 | 2,290,286 | 2,307,000 | 2,365,500 | 2,431,315 | 2,528,568 | 2,629,710 | 2,734,899 |
| Reimbursements | 62,729 | - | 400,000 | 540,000 | 540,000 | 556,200 | 572,886 | 590,073 |
| Other Financing Sources | 37,134 | - | - | - | - | - | - | - |
| **Revenues Total** | **15,914,353** | **15,727,872** | **16,472,586** | 19,193,985 | **19,601,080** | **19,916,594** | **20,240,691** | **20,573,546** |
| Expenditures | | | | | | | | |
| Personal Services, Salaries & Wages | 1,024,252 | 1,208,790 | 1,124,681 | 1,293,034 | 1,325,622 | 1,372,019 | 1,420,039 | 1,469,741 |
| Employee Benefits | 371,037 | 395,480 | 395,798 | 417,014 | 427,872 | 449,266 | 471,729 | 495,315 |
| Other Employee Costs | 10,785 | 8,949 | 7,395 | 7,395 | 7,395 | 7,691 | 7,998 | 8,318 |
| Contractual Services | 113,816 | 140,899 | 147,121 | 150,894 | 149,420 | 153,903 | 158,520 | 163,275 |
| Insurance | 10,439,054 | 10,776,498 | 11,135,383 | 11,467,403 | 11,758,178 | 12,228,505 | 12,717,645 | 13,226,351 |
| Commodities & Supplies | 756,091 | 828,684 | 775,184 | 837,418 | 861,413 | 882,948 | 905,022 | 927,648 |
| Utilities | 3,196 | 4,916 | 4,916 | 5,063 | 5,215 | 5,345 | 5,479 | 5,616 |
| Building Improvements | - | 350,000 | - | - | - | 100,000 | 5,120,000 | 675,000 |
| Office Equipment | 144,543 | 229,684 | 229,684 | 212,205 | 217,226 | 744 | 763 | 782 |
| Other Equipment | 1,452 | 27,226 | 2,606 | 2,655 | 2,705 | 2,773 | 2,842 | 2,913 |
| Motor Equipment | 54,789 | 5,851,966 | 4,193,000 | 4,981,000 | 1,539,000 | 1,218,500 | 2,299,500 | 2,601,500 |
| Other Expenditures | 1,294,500 | - | - | - | - | - | - | - |
| **Expenditures Total** | **14,213,515** | **19,823,092** | **18,015,768** | 19,374,081 | **16,294,046** | **16,421,693** | **23,109,537** | **19,576,459** |
| Excess (Deficiency) of Revenues & Other Sources Over Expenditures | 1,700,838 | (4,095,220) | (1,543,182) | (180,096) | 3,307,034 | 3,494,900 | (2,868,847) | 997,087 |
| **Fund Balance, Beginning (Restricted)** | 25,202,937 | 26,903,775 | 26,903,775 | 25,360,593 | 25,180,497 | 28,487,531 | 31,982,431 | 29,113,584 |
| **Fund Balance, End of Year (Restricted)** | 26,903,775 | 22,808,555 | 25,360,593 | 25,180,497 | 28,487,531 | 31,982,431 | 29,113,584 | 30,110,671 |
| ***Revenues % Change from Prior Year*** | | *-1.2%* | *3.5%* | *16.5%* | *2.1%* | *1.6%* | *1.6%* | *1.6%* |
| ***Expenses % Change from Prior Year*** | | *39.5%* | *26.8%* | *7.5%* | *-15.9%* | *0.8%* | *40.7%* | *-15.3%* |

# Non-Major Enterprise Funds

**FIVE-YEAR FINANCIAL FORECAST 2025-29** **FUND TYPE : NON MAJOR ENTERPRISE**

*Revenues, Expenditures, and Projected Fund Balance*

| | 2023 Actual | 2024 Budget | 2024 Estimate | 2025 Budget | 2026 Forecast | 2027 Forecast | 2028 Forecast | 2029 Forecast |
|---|---|---|---|---|---|---|---|---|
| **Non Major Enterprise** | | | | | | | | |
| Revenues | | | | | | | | |
| Charges For Services | 157,702 | 144,500 | 160,950 | 174,600 | 179,838 | 192,427 | 205,897 | 220,309 |
| Investment Income | 11,198 | 2,000 | 8,500 | 4,700 | 4,841 | 4,599 | 4,369 | 4,151 |
| Other Revenue | 7,921 | 4,000 | 9,500 | 9,500 | 9,785 | 10,176 | 10,583 | 11,007 |
| Other Financing Sources | - | 175,000 | 175,000 | 150,000 | 154,500 | - | - | - |
| **Revenues Total** | **176,821** | **325,500** | **353,950** | 338,800 | **348,964** | **207,202** | **220,849** | **235,467** |
| Expenditures | | | | | | | | |
| Personal Services, Salaries & Wages | - | - | - | - | - | - | - | - |
| Employee Benefits | - | - | - | - | - | - | - | - |
| Contractual Services | 130,922 | 120,055 | 106,447 | 109,079 | 111,869 | 115,225 | 118,682 | 122,242 |
| Commodities & Supplies | 8,043 | 12,659 | 12,659 | 13,039 | 13,430 | 13,766 | 14,110 | 14,463 |
| Infrastructure | 69,597 | 127,000 | 127,000 | 111,000 | 132,000 | 46,000 | 46,000 | - |
| Insurance | 7,367 | 6,580 | 6,580 | 2,643 | 2,722 | 2,831 | 2,944 | 3,062 |
| Utilities | 15,359 | 21,799 | 17,437 | 17,870 | 18,316 | 18,774 | 19,243 | 19,724 |
| **Expenditures Total** | **231,288** | **288,093** | **270,123** | 253,631 | **278,337** | **196,596** | **200,979** | **159,491** |
| Excess (Deficiency) of Revenues & Other Sources Over Expenditures | (54,467) | 37,407 | 83,827 | 85,169 | 70,627 | 10,606 | 19,870 | 75,976 |
| **Unrestricted Net Assets, Beginning of Year** | 377,433 | 322,966 | 322,966 | 406,793 | 491,962 | 562,589 | 573,195 | 593,065 |
| **Unrestricted Net Assets, Ending of Year** | 322,966 | 360,373 | 406,793 | 491,962 | 562,589 | 573,195 | 593,065 | 669,041 |

# Debt Service Policy

**Purpose and General Policies**

This policy establishes guidelines for the use of debt financing that will allow the Village to minimize financing costs and retain or improve its current bond rating as determined by a nationally recognized credit rating agency.

The Village may consider the use of debt financing when all of the following conditions apply:

- For one-time capital improvement projects or other capital purchases.
- When the project's useful life, or the projected service life of the equipment, will exceed the term of financing.
- When the Village has identified revenues sufficient to service the debt, either from existing revenues or increased taxes or fees.

The Village will not use debt for any recurring purpose, such as current operating and infrastructure maintenance expenditures, nor will the Village use short-term debt unless under extraordinary circumstances.

The Village will use the following criteria to evaluate pay-as-you-go financing versus debt financing in funding capital improvements:

***Factors that favor pay-as-you-go financing:***

- Current revenues and/or adequate fund balances are available to finance the project.
- Project phasing could allow the Village to finance the project over time without debt.
- Additional debt would adversely affect the Village's credit rating.
- Market conditions are unstable or the project presents marketing difficulties.

***Factors that favor debt financing:***

- Revenues available for debt service are sufficient and reliable.
- Issuance of debt will not jeopardize the Village's current credit rating.
- Market conditions present favorable interest rates and good demand for municipal financing.
- A project is mandated by state or federal requirements and current revenues and fund balances are insufficient to pay project costs.
- A project is immediately required to meet or relieve infrastructure needs, and current revenues and fund balances are not sufficient to finance the project.
- The life of the project or asset financed is ten years or longer.

**Debt Issuance Guidelines**

When the Village has the option of using G.O. or revenue bonds, the Village will consider the benefits of reduced debt expense and flexibility achievable through G.O. debt versus reserving the Village's G.O. debt capacity by issuing revenue debt. The Village may use General Obligation bonds in lieu of revenue bonds if debt expense can be significantly reduced (as compared to financing with revenue debt) and if special or enterprise fund revenue is sufficient and reliable to fund debt service costs. In such cases, the Village Board will adopt ordinances abating the debt tax levies and direct staff to pay debt service costs with alternative revenues.

The Village will seek credit enhancements such as letters of credit or insurance when necessary to make the financing more cost-effective.

**Debt Structure Guidelines:**

- In general, the Village will maintain a debt structure under which 50% of the outstanding principal will be repaid within ten years.
- The term of financing (final bond maturity) will not exceed the expected useful life of the project or equipment financed with the debt.
- If the Village plans to pay debt service expenses from a specific revenue source, the Village will use conservative assumptions in its revenue projections.

To provide assistance in debt issuance, the Village will select a financial advisor and/or investment banker and bond counsel on a competitive basis; these advisors will be retained for several years to provide continuity and allow them to develop an understanding of the Village's needs.

The Village will generally conduct financing on a competitive basis; however, negotiated financing may be used where market volatility or the use of an unusual or complex financing or security structure causes a concern with regard to marketability.

The Village may use inter-fund loans (in lieu of borrowing from private parties) to minimize the expense and administrative effort associated with external borrowing. Inter-fund loans are typically made for relatively short periods of time (under five years) and relatively low amounts (under one million dollars). Inter-fund loans will be considered to finance high priority needs on a case-by-case basis, only when other planned expenditures in the fund making the loan would not be affected. Inter-fund loans are generally made by the Village's pooled cash account and shall be limited to 10% of the total cash balances in Village operating funds.

Maintenance of specific credit ratings:

- The Village will seek to maintain or improve its current bond rating and will specifically discuss with the Village Board any proposal which might cause that rating to be lowered.

- An analysis will be prepared by Village staff for each proposed financing; such analysis will assess the impact of debt issuance on current and future operating and capital budgets and address the reliability of revenues to support debt service payments.

Current and Advance Refunding of Debt:

- The Village will consider the refunding of current debt obligations (existing debt is redeemed and replaced by a new debt) when conditions are economically favorable to do so.
- The Village will consider the advance refunding of debt obligations (new debt is issued to replace or redeem old debt before the maturity or call date of the old debt) when conditions are economically favorable to do so.

Under these circumstances, the proceeds of the new debt must be placed in escrow and used to pay interest on old, outstanding debt as it becomes due, and to pay the principal on the old debt either as it matures or at an earlier call date.

**Debt Capacity Guidelines for General Obligation Debt**

To maintain its sound fiscal condition and current debt rating, the Village will limit the amount of debt it will issue and its annual debt service expenses in accordance with the guidelines stated below. The guidelines are ranges for measures of debt capacity. Debt within the lower limits of the measures would be considered a low debt level given Mount Prospect's fiscal, demographic and economic characteristics, while debt in the higher limits of the measures would be considered a moderate debt level. Generally, the Village will maintain its debt below the 75% percentile of the ranges. However, the Village may issue debt at the higher levels of the ranges under certain circumstances such as the following:

- The outstanding debt is general obligation debt, but the Village is not using property taxes to pay debt service costs.
- The Village's debt is at the lower end of the limits for two of the measures but above the 75% level for the third.
- The Village anticipates that while the amount of debt and/or debt service expenditures might be above the 75% level for a few years, debt will fall below that level after that.
- Current and anticipated overlapping debt levels are relatively low.

Guidelines for Direct Debt:

- Outstanding Debt as a Percent of the Equalized Assessed Value of Taxable Property
  - Guideline: 1 to 3.0%
  - 75% of Guideline: 2.5%
- Outstanding Debt per Capita
  - Guideline: $500 to $1000
  - 75% of Guideline: $875
- Debt Service Expenditures as a Percent of General Fund Expenditures (including net transfers) and Debt Service Payments
  - Guideline: 5 to 10%
  - 75% of Guideline: 8.75%

The Village will monitor levels of overlapping debt and communicate debt plans with public entities that may issue overlapping debt. The Village will take into account overlapping debt in considering both the amount of debt that the Village will issue, and the timing of Village bond issues.

**Debt Administration**

The Village will follow a policy of full disclosure on every financial report and bond prospectus (Official Statement), voluntarily following disclosure guidelines provided by the Government Finance Officers Association unless the cost of compliance with the higher standard is unreasonable.

Ongoing Monitoring of Outstanding Debt:

- The Village will monitor all forms of debt annually and include an analysis in the Village's annual budget; concerns and recommended remedies will be reported to the Village Board as necessary.
- The Village will monitor bond covenants and federal regulations concerning debt, and adhere to those covenants and regulations at all times.
- Investment of Bond Proceeds. The Village will invest bond proceeds in accordance with the Village's adopted investment policy and federal arbitrage regulations.
- Annual review of applicable records and reporting of findings to the Village President and Board of Trustees in accordance with the Village's Bond Record-Keeping Policy.

The Village will adhere to all requirements related to primary and secondary market disclosure, including annual certifications as required. This would include arbitrage rebate monitoring, federal and state law compliance and market and investor relations.

# Fund Balance/Net Asset Policy

**Purpose**

A Fund Balance/Net Assets Policy establishes a minimum level at which the projected end-of-year fund balance/net assets must observe, as a result of the constraints imposed upon the resources reported by the governmental and proprietary funds. This policy is established to provide financial stability, cash flow for operations, and the assurance that the Village of Mount Prospect will be able to respond to emergencies with fiscal strength. More detailed fund balance financial reporting and the increased disclosures will aid the user of the financial statements in understanding the availability of resources.

It is the Village's philosophy to support long-term financial strategies, where fiscal sustainability is its first priority, while also building funds for future growth. It is essential to maintain adequate levels of fund balance/net assets to mitigate current and future risks and to ensure tax rates. Fund balance/net asset levels are also crucial in long-term financial planning. Credit rating agencies carefully monitor levels of fund balance/net assets and unassigned fund balance in the General Fund to evaluate the Government's continued creditworthiness.

**Definitions**

***Governmental Funds***

The fund balance will be composed of three primary categories:

1. Nonspendable Fund Balance – portion of a Governmental Fund's fund balance that is not available to be spent, either in the short-term or long-term, or through legal restrictions (e.g., inventories, prepaid items, land held for resale and endowments).

2. Restricted Fund Balance – portion of a Governmental Fund's fund balance that is subject to external enforceable legal restrictions (e.g., grantor, contributor and property tax levies).

3. Unrestricted Fund Balance – is made up of three components:

    a. Committed Fund Balance – the portion of a Governmental Fund's fund balance with self-imposed constraints or limitations that have been placed at the highest level of decision making through formal Board action. The same action is required to remove the commitment of fund balance.
    b. Assigned Fund Balance – the portion of a Governmental Fund's fund balance to denote an intended use of resources but with no formal Board action.
    c. Unassigned Fund Balance – available expendable financial resources in a governmental fund that are not the object of tentative management plans.

Some funds are funded by a variety of resources, including both restricted and unrestricted (committed, assigned and unassigned). The Government assumes that the order of spending fund balance is as follows: restricted, committed, assigned, unassigned.

***Proprietary Funds***

Proprietary funds include enterprise and internal service funds. The net assets will be composed of three primary categories:

1. Invested in Capital Assets, Net of Related Debt – portion of a proprietary fund's net assets that reflects the fund's net investment in capital assets less any amount of outstanding debt related to the purchase/acquisition of said capital assets. Related debt, for this purpose, includes the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of capital assets of the Government.

2. Restricted Net Assets – portion of a proprietary fund's net assets that are subject to external enforceable legal restrictions (e.g., grantor, contributor and bond covenants).

3. Unrestricted Net Assets – portion of a proprietary fund's net assets that is neither restricted nor invested in capital assets (net of related debt).

**Authority**

***Governmental Funds***

Committed Fund Balance – A self-imposed constraint on spending the fund balance that must be approved by ordinance or resolution of the Board. Any modifications or removal of the self-imposed constraint must use the same action used to commit the fund balance. Formal action to commit fund balance must occur before the end of the fiscal year. The dollar amount of the commitment can be determined after year end.

Assigned Fund Balance – A self-imposed constraint on spending the fund balance based on the Government's intent to use the fund balance for a specific purpose. The authority may be delegated to members of the management team by the Board.

**Minimum Unrestricted Fund Balance/Net Assets Levels**

*Governmental Funds*

General Fund

Purpose – The General Fund is a major fund and the general operating fund of the Government. It is used to account for all activities that are not accounted for in another fund.

Fund Balance – Unrestricted fund balance shall be maintained at a level between 30% and 50% of the subsequent fiscal year's expenditures. Should the unrestricted fund balance drop below the 30% level, notification will be given to the Village Board and to the Finance Commission. Notification should include if the decrease is temporary or permanent in nature, and a plan to return the balance to the minimum level within a reasonable period of time. Planned drawdown of fund balance below the 30% level will be permitted for operational purposes to cover extraordinary expenditures or bridge a revenue shortfall (subject to the Village Board approval). Reductions in the fund balance are meant to be short term only and must be resolved through the implementation of a new permanent revenue source or reduction in expenditure levels. When the unrestricted fund balance increases above 60%, the surplus fund balance should be used for: a) to abate pension and debit levies b) to fund Capital Projects c) to adjust the Economic Emergency Fund to keep up with two months' worth of operating cash in the fund. The Village Board can use a suitable combination of all or any of the above items to make an effective use of the surplus fund balance.

Fund balance for the General fund will be capped at 50% of the subsequent fiscal year's expenditures. If at any time this fund balance exceeds the cap, the Village Board will be mandated to transfer excess funds in an amount sufficient to bring fund balance below the cap.

Special Revenue Funds (excluding CDBG, Asset Seizure, DEA Shared Funds, DUI Fine and Business District Funds)

Purpose - Used to account for and report the proceeds of specific revenue sources that are legally restricted or committed to expenditures for specified purposes other than debt service or capital projects.

Financing – Special revenue funds are provided by a specific annual property tax levy or other restricted and/or committed revenue source. Financing may also be received from other charges for services, etc.

Fund Balance – Derived from property taxes (or other restricted revenue source); therefore, legally restricted. The portion of fund balance derived from property taxes will be legally restricted. The remaining fund balance amount (restricted and/or committed) will be targeted at level of between 10% and 25% of the subsequent year's annual budgeted expenditures, not including capital, debt service and transfers. This will be adjusted annually with the adoption of the annual budget.

The CDBG Fund is a separate reporting fund where financing is provided through direct grants from the U.S. Department of Housing and Urban Development (HUD). Reporting guidelines for HUD do not permit any balance at year end. As such, there will be no target fund balance level.

The Asset Seizure Fund, DEA Shared Funds Fund and DUI Fine Fund do not have a reserve requirement. The recommended fund balance will be equal to the subsequent year's total operating expense.

The Business District Fund is used strictly as a pass-through for payments made in conjunction with maintenance of the business district. As such, there will be no target fund balance level.

The Economic Emergency Fund is created and used to strengthen the Village's financial position and to pay for unforeseen emergency expenditures or to cover for unexpected revenue losses. The Village will try to maintain two months' worth of operating cash as a fund balance, but it should not be treated as a fund balance requirement. There will not be no target fund balance level for this fund.

Debt Service Fund

Purpose – Established to account for financial resources that are restricted, committed, or assigned to expenditures for principal and interest.

Financing – The municipality levies an amount or transfers in an amount close to the principal and interest that is anticipated to be paid.

Fund Balance –Fund balance derived from property taxes is legally restricted. Fund balance for debt service supported by property taxes shall be maintained at a level equal to 50% of the next interest payment. Any fund balance accumulation should not exceed the amount of the next principal and interest payment due. Fund balance for debt service supported by alternative revenues shall be maintained at a level equal to 50% of the next year's principal and interest payment.

Should fund balance drop below the minimum level, notification will be given to the Village Board and a plan developed to return the balance to the minimum level within a reasonable period of time. Planned draw down of fund balance for debt service funds is permitted only to account for fluctuations in the bond repayment schedule. Surplus fund balance above the minimum level can be used to reduce the Debt Service portion of the property tax levy or the amount of alternative revenues needed to meet the current year's budgeted expenditures.

Capital Projects Fund

Purpose - Established to account for and report financial resources that are restricted, committed, or assigned to expenditures for capital outlay including the acquisition or construction of capital facilities and other capital assets, excluding those types of capital related outflows financed by proprietary funds.

Financing – Debt financing, grants, or interfund transfers are used to finance projects.

Fund Balance – Considered segregated for maintenance, construction and/or development; therefore, considered committed, restricted, or assigned depending on the intended source/use of the funds. Fund balance shall be maintained at between 25% and 50% of the five-year average for capital expenditures supported by this fund to a maximum of $1 million. Should the fund balance drop below the minimum level, notification will be given to the Village Board and a plan developed to return the balance to the minimum level within a reasonable period of time. Planned drawdown of fund balance below the minimum level will be permitted to cover extraordinary expenditures or high cost projects that occur infrequently. Surplus fund balance above the minimum level can be used to support ongoing capital projects, transferred to support projects in other capital funds or transferred to other funds as designated by the Village Board. Fund balance may be permitted to grow beyond the maximum level to cover anticipated high-cost projects in future years.

***Proprietary Funds***

Enterprise Fund

Purpose - Established to account for and report financial resources that are invested in capital assets, net of related debt, restricted, or unrestricted for future spending related to the fund. The focus of enterprise fund measurement is upon determination of operating income, changes in net assets, financial position, and cash flows. The generally accepted accounting principles applicable are those similar to businesses in the private sector. Enterprise funds are required to account for operations for which a fee is charged to external users for goods or services and the activity (a) is financed with debt that is solely secured by a pledge of the net revenues, (b) has third party requirements that the cost of providing services, including capital costs, be recovered with fees and charges or (c) establishes fees and charges based on a pricing policy designed to recover similar costs.

Financing – User fees, debt financing, or grants are used to finance operations, capital outlay and improvements, and debt service retirements.

Net Assets – Considered invested in capital assets net of related debt (for amounts capitalized as capital assets, less the outstanding debt related to the acquisition of said assets). Restricted net assets relate to bond covenant reserves as outlined in the bond ordinance. Unrestricted net asset targets should represent no less than three months of the subsequent year's operating expenses (excluding debt service and capitalized asset expenses).

Planned drawdown of the unrestricted net asset balance below the three-month level will be permitted for operational purposes to cover extraordinary expenditures or bridge a revenue shortfall. Reductions in the balance are meant to be short term only and must be resolved through a fee adjustment dictated by a water and sewer rate study, implementation of a new permanent revenue source or reduction in expenditure levels. Surplus balances in unrestricted net assets above the three-month level can be used to support ongoing water and sewer capital projects or to defer or decrease future rate increases.

Internal Service Fund

Purpose - Established to account for and report financial resources that are invested in capital assets, net of related debt, restricted, or unrestricted for future spending related to the fund. The focus of internal service fund measurement is upon determination of operating income, changes in net assets, financial position, and cash flows. The generally accepted accounting principles applicable are those similar to businesses in the private sector. Internal service funds are used to account for the financing of goods or services provided by an activity to other departments, funds or component units of the Government on a cost-reimbursement basis.

Financing – User fees charged to other departments, funds, or component units, or debt financing are used to finance operations, capital outlay and improvements, and debt service retirements.

Net Assets – Considered invested in capital assets net of related debt (for amounts capitalized as capital assets, less the outstanding debt related to the acquisition of said assets). Restricted net assets relate to bond covenant reserves as outlined in the bond ordinance. Unrestricted net asset targets should represent appropriate levels given the activity of the fund and the discretion of the Board and management (excluding debt service and capitalized asset expenses).

Fund balance for the Risk Management Fund shall be maintained at a level equal to unpaid claims liability (as prepared by enrolled actuary), plus 33% of the self-insured retention level for general liability claims, plus 33% of the subsequent fiscal year's expenditures for workers' compensation claims. Should the unrestricted balance drop below the minimum level, notification will be given to the Village Board and a plan developed to return the balance to the minimum level within a reasonable period of time. Planned drawdown of fund balance below the minimum level will be permitted for operational purposes to cover extraordinary expenditures or to reduce the impact of increasing premiums or claims experience from health, workers' compensation or liability coverages. Reductions in the fund balance are meant to be short term only and must be resolved through rate adjustments, implementation of a new permanent revenue source or reduction in expenditure levels. Surplus fund balance above the minimum level may be used to defer or reduce payments needed to support risk management operations.

Fund balance for the Vehicle Maintenance Fund shall be targeted at level of between 10% and 25% of the subsequent year's annual budgeted expenditures, not including capital, debt service and transfers. This will be adjusted annually with the adoption of the annual budget.

Fund balance for the Vehicle Replacement and Computer Replacement Funds shall be maintained at a level sufficient for the ongoing maintenance of computer and motor vehicle machinery and equipment. Sufficiency shall be deemed the amount required to support the replacement of machinery and equipment according to its designated replacement schedule. Should fund balance drop below the minimum level, notification will be given to the Village Board and lease payments by the departments will be adjusted to return balances to the minimum level within a reasonable period of time. Surplus fund balance above the minimum level can be used to reduce future lease payments.

**Other Considerations**

In establishing the above policies for unrestricted fund balance/net asset levels, the Government considered the following factors:

- The predictability of the Government's revenues and the volatility of its expenditures (i.e., higher levels of unrestricted fund balance may be needed if significant revenue sources are subject to unpredictable fluctuations or if operating expenditures are highly volatile)
- The Government's perceived exposure to significant one-time outlays (e.g., disasters, immediate capital needs, state budget cuts)
- The potential drain upon General Fund resources from other funds as well as the availability of resources in other funds (i.e., deficits in other funds may require a higher level of unrestricted fund balance be maintained in the General Fund, just as, the availability of resources in other funds may reduce the amount of unrestricted fund balance needed in the General Fund)
- Liquidity (i.e., a disparity between when financial resources actually become available to make payments and the average maturity of related liabilities may require that a higher level of resources be maintained)
- Commitments and assignments (i.e., governments may wish to maintain higher levels of unrestricted fund balance to compensate for any portion of unrestricted fund balance already committed or assigned by the government for a specific purpose)
- Fund balance is an accounting term and may include non-liquid and non-spendable fund balance. The Village's current General Fund unrestricted fund balance between 30% to 50% is kept providing 40% target fund balance, which may equate to 33% (4 months) in liquid/spendable fund balance.

If any of the above factors change, the Government should readdress current unrestricted fund balance/net asset levels to ensure amounts are appropriate.

# Long-Term Financial Policies

In its budgeting activities, the Village seeks to adhere to defined long-term financial polices. These policies are designed to provide a general framework for which to make budgetary and programmatic decisions while maintaining the Village's solid financial condition. These policies have been formally adopted by the Village Board and cover three (3) specific categories:
Revenues
Expenditures
Financial Planning

The policies were developed in accordance with the Government Finance Officers Association's (GFOA) *Recommended Practices* for Budgeting and Fiscal Policy.

**The Village maintains the following long-term financial policies for revenues:**

**Maintain a diversified revenue structure.** It is the desire of the Village to create and maintain a well diversified revenue structure to reduce the impact to operations resulting from a shortfall in a single revenue source. Any surplus in general Village revenue not allocated to the annual operating budget is subsequently committed to support expenditures for capital items such as infrastructure and equipment.

**Five-year projections for revenues of major operating and capital funds.** The Village will perform five-year revenue projections for several major operating and capital funds. This includes the General, Motor Fuel Tax, Capital Improvement, Downtown Redevelopment, Street Improvement, Flood Control, and Water & Sewer. The projections are updated annually as part of the *Five-Year Community Investment Program* document.

**Limited reliance on property tax revenue.** Even though the Village is a home rule community and not restricted in its annual levy of taxes, the governing Board has set as an objective to limit the annual increase to 1) changes in the amount needed to support annual principal and interest payments on General Obligation debt, and 2) changes in the annual tax levy requirement (as prepared by licensed actuary) for funding public safety pensions. The Village Board has discontinued the practice of following a set range for the annual increase. Previously, that range was 3.5% - 5.0%. This new approach will work to reduce the Village's dependence on a single source of revenue and prevent an overburdening property owners.

**Setting of fees and user charges.** The Village will set user fees for each enterprise fund (e.g., Water & Sewer) and funds supported by a dedicated funding source sufficient to support ongoing operations. This includes annual operating expenses and capital expenditures funded by debt service or on a pay as you go basis.

**Use of one-time revenues.** The Village will not allocate one-time revenues towards the funding of continuing operating expenses. Any one-time revenue (e.g., sale of village property) will be used to fund a one-time capital expenditure.

**The Village maintains the following long-term financial policies for expenditures:**

**Annual budget with budget forecast.** The Village will prepare an annual budget document detailing approved expenses in year one along with a budget forecast for year two to help better project budget needs into the future.

**Maintain the General Fund fund balance at 20% - 30% of subsequent year budgeted expenditures.** An adequate level of fund balance is essential to reduce potential current and future risks (e.g., revenue shortfalls and unanticipated expenditures) and to ensure stable tax rates.

**Maintain the fund balance of each debt service fund supported by property taxes at an amount equal to the next year's interest payment.** Due to the timing of the receipt of property taxes, it will be necessary to maintain sufficient funds on hand to ensure the timely payment of debt service.

**Maintain the fund balance of each debt service fund supported by alternative revenues (property tax increment and home-rule sales tax) at 50% of the next year's principal and interest requirements.** Alternate revenue streams for debt service are not as reliable as revenue streams supported by property taxes. As such, it is prudent for the Village to maintain a higher level of fund balance for these debt service funds than those supported by property taxes.

**Expenditure categories.** The Village will maintain expenditure categories according to GAAP and state statute and other applicable regulations.

**Five-year projections for expenses of major operating and capital funds.** The Village will perform five-year expenditure projections for several major operating and capital funds. This includes the General, Motor Fuel Tax, Capital Improvement, Downtown Redevelopment, Street Improvement, Flood Control, and Water & Sewer. The projections are updated annually as part of the *Five-Year Community Investment Program* document.

**Capital programming.** The annual budget along with the five-year community investment program shall provide sufficient support for the Village-wide capital program.

**The Village maintains the following long-term financial policies for financial planning:**

**Maintain a balanced General Fund budget except for planned draw-downs of the fund balance when the fund balance exceeds the 30% target.** In an effort to maintain fund balance at the policy benchmark, a commitment to a balanced budget under normal business conditions is necessary. The balanced budget shows prudent use of the Village's resources and helps instill a confidence in the public eye of the governing Board and management staff. A ***balanced budget*** is defined as a budget where estimated revenues equal estimated expenses during a single fiscal period.

**Continue to include a forecast budget in the annual operating budget. (The forecast budget is a projection of the operating budget for the year after the budget year.)** The forecast expenditure plan proves helpful in planning for and bidding out capital projects, determining with greater accuracy property tax levy requirements and, in general, making the Budget document more useful as a planning tool.

**Set annual contribution for Police Pension and Fire Pension at 100% of actuarially determined annual levy requirement.** The Public Act 096-1495 tax levy requirement is determined as the annual contribution necessary to fund the normal cost, plus the amount to amortize the excess (if any) of ninety percent (90%) of the accrued liability over the actuarial value of assets as a level percentage of payroll over a thirty (30) year period which commenced in 2011, plus an adjustment for interest. In order to comply with this state statute, the Village Board has committed to funding the pension funds at 100% of the annual tax levy requirement. Funding is derived, primarily, from the property tax levy which has specific components of the levy dedicated for this purpose. Funding can exceed the annual levy requirement from this and other sources when available.

**Update the five-year Community Investment Program on an annual basis.** The development of the community investment program is a prelude to the work on the annual budget. It addresses the need for replacement, upgrade, and expansion of infrastructure and other long-lived assets. Since capital projects are often large dollar amounts and will impact the operating budget, it is imperative to be able to have a long-term plan for funding requirements.

**Update the five-year operating financial forecast on an annual basis.** The long-term perspective helps the Village foresee both future capital and operating needs and the demand for funds which they create. Revenue shortfalls are identified and spawn the development of separate long-term funding plans.

**Debt administration.** The Village will limit long-term borrowing to capital projects that cannot be supported by current revenues. When possible, capital projects will be funded on a *"pay as you go"* basis. Every effort will be made to improve the Village's bond rating by maintaining a solid financial history and following recommendations for improvement from financial advisors and bond rating agencies. The Village maintains a Debt Service Policy implemented in 2009 that guides the decision-making process of its elected officials.

**Annual review and utilization of fund balance.** The Village will conduct a review of all fund balances during the annual budget process. Should unassigned balances fall below the recommended level, notification will be given to the Village Board and a plan developed to return the balance to the minimum level. Excess surplus fund balance will be utilized according to the Village's fund balance policy. A copy of the fund balance/net assets policy is included next in the introduction section of this document.

The Village will continue to evaluate its long-term financial policies and make additions and modifications as necessary. The Village's existing fund balance policy incorporate elements of GASB Statement No. 54. In addition to establishing minimum fund balance levels for all funds, the policy includes direction as to the disposition of the surplus fund balance as well as remedies for returning fund balance to the minimum level if deficient. A copy of this policy is included immediately following this section. Following the Fund Balance/Net Assets Policy in the Introduction Section of this document is the Village's comprehensive Debt Service Policy.

# APPENDIX

# Glossary

The Budget contains specialized and technical terminology that is unique to governmental finance and budgeting. To assist the reader of the Budget document in understanding these terms, the following budget glossaries have been prepared. A glossary of terms is followed by a glossary of acronyms.

**Abatement**

A partial or complete cancellation of a levy imposed by the Village. Abatements usually apply to tax levies.

**Accrual Basis**

The recording of the financial transactions that have cash consequences for the government in the periods in which those transactions occur, rather than in the periods in which cash is received or paid by the government.

**Ad Valorem Tax**

A tax levied on the assessed value of real property (also known as "property taxes").

**Advance from Other Funds**

A liability account used to record noncurrent portions of a long-term debt owed by one fund to another fund within the same reporting entity. See **Due To Other Funds** and **Interfund Receivable/Payable**.

**Advance Refunding Bonds**

Bonds issued to refinance an outstanding bond issue before the date the outstanding bonds become due or callable. Proceeds of the advance refunding bonds are deposited in escrow with a fiduciary, invested in U. S. Treasury Bonds or other authorized securities and used to redeem the underlying bonds at their maturity or call date, to pay interest on the bonds being refunded, or to pay interest on the advance refunding bonds.

**Advance to Other Funds**

An asset account used to record noncurrent portions of a long-term loan from one fund to another fund within the same reporting entity. See **Due From Other Funds**.

**Amortization**

(1) The portion of the cost of an intangible asset charged as an expense during a particular period.
(2) The reduction of debt by regular payments of principal and interest sufficient to retire the debt by maturity.

**Annexation**

The legal merging of one territory into another. A municipality might annex unincorporated areas.

**Appropriation**

A legal authorization made by the Village Board which permits the Village to incur obligations and to make expenditures of resources for a specific purpose.

**Assessed Valuation**

A value established for real property for use as a basis for levying property taxes.

**Assets**

Property owned by government.

**Assigned Fund Balance**

The portion of a Governmental Fund’s fund balance that denotes an intended use of resources but with no formal Board action.

**Audit**

A comprehensive investigation of the manner in which the government's resources were actually utilized. A financial audit is a review of the accounting system and financial information to determine how government funds were spent and whether expenditures were in compliance with the legislative body's appropriations. A performance audit consists of a review of how well the government met its stated goals.

**Available Fund Balance**

That portion of fund balance collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period.

**Balance Sheet**

That portion of the Village's financial statement that discloses the assets, liabilities, and the fund balance of a specific governmental fund as of a specific date.

**Balanced Budget**

A budget where estimated revenues in combination with current fund balance equals or exceeds estimated expenditures during a single fiscal period

**Basis of Accounting**

A term used to denote when revenues, expenditures, expenses, transfers, assets and liabilities are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made, regardless of the nature of the measurement, on either the cash, modified accrual or accrual method.

**Basis Point**

Equal to 1/100 of one percent. If interest rates rise from s7.50 percent to 7.75 percent, the difference is referred to as an increase of 25 basis points.

**Bond**

A written promise to pay a sum of money on a specific date at a specified interest rate. The interest payments and the repayments of the principal are detailed in a bond ordinance. The most common types of bonds are general obligation (G.O.) and revenue bonds. Bonds are most frequently used to finance construction of large capital projects, such as buildings, streets and major equipment.

**Bond Discount**

The difference between the present value and the face amount of bonds when the former is less than the latter.

**Bond Ordinance or Resolution**

An ordinance or resolution authorizing a bond issue.

**Bond Premium**

The difference between the present value and the face amount of bonds when the former is greater than the latter.

**Bond Rating**

The measure of the quality and safety of a bond. It indicates the likelihood that a debt issuer will be able to meet scheduled repayments and dictates the interest rate paid.

**Budget**

A financial plan for a specified period of time (fiscal year) that matches all planned revenues and expenditures with various municipal services.

**Budget Calendar**

The schedule of key dates which the Village follows in the preparation, adoption, and administration of the budget.

**Budget Message**

A general discussion of the budget as presented in writing by the budget-making authority to the legislative body. The budget message contains an explanation of the principal budget items, an outline of the government's experience during the past period and its financial status at the time of the message and recommendations regarding the financial plan for the coming period.

**Budgetary Control**

The control or management of a governmental unit in accordance with an approved budget. The purpose of budgetary control is to keep expenditures within the limitations of available appropriations and available revenues.

**Capital Expenditures**

Expenditures resulting in the acquisition of or addition to fixed assets such as land, buildings, machinery, and equipment.

**Capital Outlays**

See **Capital Expenditures**

**Capital Program**

A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long-term work program or other capital needs.

**Capital Projects Fund**

Used to account for financial resources to be used for the acquisition of construction of major capital facilities (other than those financed by proprietary funds).

**Carryover (C/O)**

An expenditure that was budgeted in a previous year but was not actually made and has been budgeted again in the current budget year. Carryovers are usually capital items or high-cost contractual services. Because a carryover item was recognized as a valid requirement during a previous year's budget process, it is not subject to the same high degree of scrutiny as a new request and, to the extent possible, does not compete with new requests for funding. With regard to budgeted capital purchases, the ability to designate an expenditure as a carryover removes the disincentive to defer those purchases when the useful lives of items on hand can be extended.

**Cash Basis**

The recording of financial transactions in the periods in which cash is received or paid by the government.

**Cash Management**

The management of cash necessary to pay for government services while investing temporary cash excesses in order to earn interest revenue. Cash management refers to the activities of forecasting the inflows and outflows of cash, mobilizing cash to improve its availability for investment, establishing and maintaining banking relationships, and investing funds in order to achieve the balance of the highest interest and return, liquidity and minimal risk with these temporary cash balances.

**Charges for Service**

User charges for services provided by the Village to those specifically benefiting from those services.

**Collateral**

Assets pledged to secure deposits, investments or loans.

**Community Investment Program**

A multi-year, prioritized plan for capital expenditures. The Village's Community Investment Program addresses capital expenditures of $25,000 or more and all proposed additions to the motor vehicle fleet. The replacement of vehicles existing in the fleet are not included in the Community Investment Program Plan but are programmed for replacement through the Vehicle Replacement Fund.

**Committed Fund Balance**

The portion of a Governmental Fund’s fund balance with self-imposed constraints or limitations that have been placed at the highest level of decision making through formal Board action. The same action is required to remove the commitment of fund balance.

**Compensated Absences**

The expense incurred and the offsetting liability for accrued vacation time, personal time, and the portion of sick leave that becomes vested and will be paid at termination.

**Contingency**

The appropriation of funds for future allocation in the event specific budget allotments have been depleted and additional funds are needed.

**Cost**

The amount of money or other consideration exchanged for goods or services.

**Debt**

A financial obligation resulting from the borrowing of money. Debts of government include bonds, notes, and land contracts.

**Debt Ratios**

A measurement that assesses debt load and ability to repay debt which is a component in the determination of credit ratings. Ratios are also used to evaluate the Village’s debt position over time and against its own standards and policies.

**Debt Service**

The payment of principal and interest on borrowed funds.

**Debt Service Fund**

A fund or funds established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

**Debt Service Requirements**

The amount of revenue which must be provided so that all principal and interest payments can be made in full on schedule.

**Deferred Charges**

Expenditures that are not chargeable to the fiscal period in which they were made but that are carried as an asset on the balance sheet, pending amortization or other disposition (e.g., bond issuance costs). Deferred charges differ from prepaid items in that they usually extend over a long period of time (more than five years) and are not regularly recurring costs of operation. See **Prepaid Items**.

**Deferred Compensation Plans**

Plans that offer employees the opportunity to defer a portion of their salary and the related liability for federal income taxes. Several sections of the Internal Revenue Code authorize certain state and local governments to provide deferred compensation plans for their employees.

**Deferred Revenue**

Amounts for which asset recognition criteria (e.g., a valid receivable) have been met, but for which revenue recognition criteria have not been met. Under the modified accrual basis of accounting, receivables that are measurable but not available are one example of deferred revenue.

**Deficit**

The excess of expenditures or expenses over revenues or income during a single accounting period.

**Department**

A major administrative division of the Village which indicates overall management responsibility for an operation or group of related operations within a functional area.

**Depreciation**

(1) Expiration in the useful life of fixed assets attributable to wear and tear, deterioration, and obsolescence.

(2) The portion of the cost of a fixed asset charged as an expense during a particular period.

**Distinguished Budget Presentation Awards Program**

An awards program administered by the Government Finance Officers Association to encourage governments to prepare effective budget documents.

**Division**

A segment of a department which is assigned a specific operation.

**Due from Other Funds**

An asset account used to indicate amounts owed to a particular fund by another fund for goods sold or services rendered. See **Advance To Other Funds** and **Interfund Receivable/Payable**.

**Due to Other Funds**

A liability account reflecting amounts owed by a particular fund to another fund for goods sold or services rendered. See **Advance From Other Funds** and **Interfund Receivable/Payable**.

**Efficiency Measures**

Performance measures which measure the cost of an activity (either in terms of dollars or work hours) per unit of output or outcome or otherwise gauge the productivity of an activity. Generally, efficiency measures in the latter category compare work successfully completed with the potential amount of work which could have been accomplished.

**Enterprise Fund**

A set of self-balancing accounts used to account for activities similar to those found in the private sector, where the determination of net income is necessary useful to sound financial administration. The Water and Sewer Fund and the Parking Funds are enterprise funds.

**Entity**

The basic unit upon which accounting and/or financial reporting activities focus. The basic governmental legal and accounting entity is the individual fund and account group.

**Equalization Factor**

A factor determined by the State which when applied to the counties' assessed value will cause all property to equal one-third of its market value.

**Equalized Assessed Valuation**

The assessed valuation of a property increased by a multiplier established by the Illinois Department of Revenue which is intended to increase the total assessed valuation of all property in the County to a level that is equal to 33-1/3% of market value.

**Expenditure**

This term refers to the amount of funds paid or to be paid for obtaining an asset, goods, and services. For budget purposes, the term expenditure applies to all costs or expected commitments.

**Expense**

The term expense is used in full accrual accounting to report decreases in net total assets.

**Fiduciary Fund**

A set of self-balancing accounts used to account for the assets that the governmental unit holds as a trustee and that cannot be used for the benefit of the governmental unit.

**Fiscal Policies**

The Village's policies with respect to revenues, spending, and debt management as these relate to government services, programs and capital investment. Fiscal policy provides an agreed upon set of principles for the planning and programming of government budgets and their funding.

**Fiscal Year (FY)**

The time period designated by the Village signifying the beginning and ending period for recording financial transactions. Beginning January 1, 1996 the Village of Mount Prospect specified January 1 to December 31 as its fiscal year

**Fixed Assets**

Assets of long-term character which are intended to continue to be held or used, such as land, buildings, machinery, furniture and other equipment.

**Forfeiture**

The automatic loss of cash or other property as a penalty for not complying with legal provisions and as compensation for the resulting damages or losses.

**Franchise Fee**

A fee paid by public service businesses for use of Village streets, alleys and property in providing their services to citizens of a community. Services requiring franchises include cable television.

**Full Faith and Credit**

A pledge of the general taxing power for the payment of debt obligations. Bonds carrying such pledges are referred to as general obligation bonds or full-faith-and-credit bonds.

**Full-Time Equivalent (FTE)**

A standardized unit of measure used to determine the equivalent number of full-time employees. It is calculated by dividing the total hours actually worked or planned for a job class (regular and overtime) by a standard number of hours a full-time employee would work for the job class.

**Function**

A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible (e.g., public safety).

**Fund**

An accounting entity with a set of self-balancing accounts that is used to account for financial transactions for specific activities or government functions. Seven commonly used funds in governmental accounting are: the general fund, special revenue funds, debt service funds, capital project funds, enterprise funds, internal service funds, and trust and agency funds.

**Fund Balance**

Fund balance is the excess of assets over liabilities. The fund balance is composed of three categories: non-spendable, restricted and unrestricted.

**Fund Type**

Any one of seven categories into which all funds are classified in governmental accounting. The seven fund types are: general, special revenue, debt service, capital projects, enterprise, internal service, and trust and agency.

**General Fixed Assets**

Capital assets that are not assets of any fund, but of the government unit as a whole. Most often these assets arise from the expenditure of the resources of governmental funds.

**General Fund**

The largest fund within the Village, the General Fund accounts for most of the financial resources of the government. General Fund revenues include sales taxes, licenses and permits, service charges, and other types of revenue. This fund usually includes most of the basic operating services, such as fire and police protection, finance, inspection services, community development, public works and general administration.

**General Obligation Bonds**

Bonds that finance a variety of public projects such as streets, buildings, and improvements, and which are backed by the full faith and credit of the issuing government.

**Generally Accepted Accounting Principles (GAAP)**

Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP to state and local governments is the Governmental Accounting Standards Board (GASB).

**Generally Accepted Auditing Standards (GAAS)**

Standards established by the AICPA for the conduct and reporting of financial audits. There are 10 basic GAAS, classed into three broad categories: general standards, standards of field work and standards of reporting.

**Goal**

An attainable target for an organization – its vision for the future.

**Government Accounting Standards Board (GASB)**

An accounting standards board formed to develop accounting standards for state and local government entities.

**Governmental Fund Types**

Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities - except those accounted for in proprietary funds and fiduciary funds. Expendable assets are assigned to a particular governmental fund type according to the purposes for which they may or must be used. The measurement focus in these fund types is on the determination of financial position and changes in financial position, rather than on net income determination. Under current GAAP, there are four governmental fund types: general, special revenue, debt service and capital projects.

**Grant**

Contributions or gifts of cash or other assets from another government or entity to be used for a specified purpose, activity, or facility. Grants may be classified as either categorical or block, depending on the amount of discretion allowed the grantee.

**Gross Bonded Debt**

The total amount of direct debt of a government, represented by outstanding bonds before deduction of any assets available and earmarked for their retirement.

**Income**

A term used in proprietary fund type accounting to represent (1) revenues, or (2) the excess of revenues over expenses.

**Infrastructure Assets**

Public domain fixed assets such as roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, lighting systems and similar assets that are immovable and of value only to the government unit.

**Interfund Receivable/Payable**

Short-term loans made by one fund to another, or the current portion of an advance to or from another fund.

**Interfund Transfer**

Payment from one fund to another fund primarily for work or services provided.

**Intergovernmental Revenues**

Revenues from other governments in the form of grants, entitlements, shared revenues, or payments in lieu of taxes.

**Internal Service Fund**

Funds used to account for the financing of goods or services provided by one department to another department on a cost reimbursement basis; for example, the Risk Management Fund.

**Investments**

Securities held for the production of revenues in the form of interest or dividends. The term does not include fixed assets used in government operations.

**Joint Venture**

A legal entity or other contractual arrangement in which a government participates in a separate activity for the benefit of the public and in which the government retains an ongoing financial interest.

**Level of Budgetary Control**

The Village Manager is authorized to transfer budgeted amounts between departments within any fund; however, any revisions that increase the total expenditures of any fund must be approved by the governing body. Expenditures may not legally exceed budgeted appropriations at the fund level.

**Levy**

(Verb) To impose taxes, special assessments, or service charges for the support of governmental activities. (Noun) The total amount of taxes, special assessments or service charges imposed by the Village.

**Liability**

Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed or refunded at some future date.

**Line-Item Budget**

A budget that lists each expenditure category (salaries, office supplies, telephone service, copy machine costs, etc.) separately, along with the dollar amount budgeted for each specified category.

**Long-Term Debt**

Debt with a maturity of more than one year after the date of issuance

**Major Fund**

For budget purposes, if a fund's revenue or expenditures, excluding other financing sources and uses, exceeds 10% of the revenues or expenditures of the appropriated budget, it is classified as a major fund. This classification differs from that used for GAAP external reporting purposes.

**Measurement Focus**

The accounting convention that determines (1) which assets and which liabilities are included on a government's balance sheet and where they are reported, and (2) whether an operating statement presents information on the flow of financial resources (revenues and expenditures) or information on the flow of economic resources (revenues and expenses).

**Millage**

The tax rate on real property based on $1.00 per $1,000 of assessed property value.

**Modified Accrual Accounting**

Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Expenditures are recorded when the related fund liability is incurred.

**Municipality**

An urban district having corporate status and powers of self-government.

**Net Income**

Proprietary fund excess of operating revenues, non-operating revenues, and operating transfers-in over operating expenses, non-operating expenses, and operating transfers-out.

**Non-Major Fund**

For budget purposes, if a fund's revenue or expenditures, excluding other financing sources and uses, is below 10% of the revenues or expenditures of the appropriated budget, it is classified as a non-major fund. This classification differs from that used for GAAP external reporting purposes.

**Non-Operating Expenditures**

The costs of government services which are not directly attributable to a specific Village program or operation. Examples include debt service obligations and pension fund expenses.

**Non-Operating Revenues**

The incomes received by the government which are not directly attributable to providing a service. An example would be interest on investments.

**Nonspendable Fund Balance**

A portion of a Governmental Fund's fund balance that is not available to be spent, either in the short-term or long-term, or through legal restrictions (e.g., inventories, prepaid items, land held for resale and endowments).

**Operating Budget**

Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing, acquisition, spending and service delivery activities of a government are controlled. See **Budget**.

**Ordinance**

A formal legislative enactment by the governing body of a municipality. It has the full force and effect of law within the boundaries of the municipality to which it applies. The difference between an ordinance and a resolution is that the latter requires less legal formality and has a lower legal status. See **Resolution**.

**Organizational Unit**

A responsibility center within a government.

**Other Financing Sources**

Governmental fund debt proceeds, proceeds from the sale of general fixed assets, and operating transfers in. Such amounts are classified separately from revenues on the governmental operating statement.

**Other Financing Uses**

Governmental fund operating transfers out and the amount of refunding bond proceeds deposited with the escrow agent. Such amounts are classified separately from expenditures on the governmental operating statement.

**Other Post-Employment Benefits (OPEB)**

In addition to salary, an employee may earn benefits over their years of service that will not be received until after their employment ends. Post-employment benefits other than pensions generally take the form of medical and dental insurance benefits provided to eligible retirees. As a group, these are referred to as Other Post-employment Benefits, or OPEB

**Overlapping Debt**

The proportionate share that property within each government must bear of the debts of all local governments located wholly or in part within the geographic boundaries of the reporting government. The amount of debt of each unit applicable to the reporting unit is arrived at by (1) determining what percentage of the total assessed value of the overlapping jurisdiction lies within the limits of the reporting unit, and (2) applying this percentage to the total debt of the overlapping jurisdiction.

**Pay-As-You-Go Financing**

A financial policy by which the capital program is financed from current revenue rather than through borrowing.

**Per Capita**

Applies to a unit of population or a person and reflects how much each would have if a commodity/expense was divided equally.

**Performance Budget**

A budget that focuses on activities rather than line items. Work load and unit cost data are collected in order to assess the efficiency of services.

**Performance Measures**

Specific quantitative and qualitative measures of work performed as an objective of the department.

**Personal Services**

Includes the compensation paid to all employees as well as the Village's share of pension, health insurance, FICA and Medicare costs, other employee compensation, allowances and incentives.

**Premium**

The excess of the price of a security over its face value, excluding any amount of accrued interest bought or sold.

**Prepaid Items**

Payment in advance of the receipt of goods and services in an exchange transaction. Prepaid items (e.g., prepaid rent and unexpired insurance premiums) differ from deferred charges (e.g., unamortized issuance costs) in that they are spread over a shorter period of time than deferred charges and are regularly recurring costs of operations.

**Program**

A segment of a department or division which fulfills a specific activity or service.

**Program Budget**

A budget which structures budget choices and information in terms of "programs and their related" work activities (i.e., repairing roads, paid-on-call firefighters, etc.). A program budget provides information on what each program is committed to accomplish in the long run (goals) and in the short run (objectives), and measures the degree of achievement of program objectives (performance measures).

**Property Tax**

A tax levied on the assessed value of real property (also known as "ad valorem taxes").

**Proprietary Fund Type**

The classification used to account for a Village's ongoing organizations and activities that are similar to those often found in the private sector (i.e., enterprise and internal service funds). All assets, liabilities, equities, revenues, expenses and transfers relating to the government's business and quasi-business activities are accounted for through proprietary funds. The Generally Accepted Accounting principles used are generally those applicable to similar businesses in the private sector and the measurement focus is on determination of net income, financial position and changes in financial position. However, where the Governmental Accounting Standards Board has issued pronouncements applicable to those entities and activities, they should be guided by these pronouncements.

**Resolution**

An order of a legislative body requiring less legal formality than an ordinance or statute. See **Ordinance**.

**Restricted Fund Balance**

A portion of a Governmental Fund’s fund balance that is subject to external enforceable legal restrictions (e.g., grantor, contributor and property tax levies).

**Restricted Net Assets**

The portion of a proprietary fund’s net assets that are subject to external enforceable legal restrictions (e.g., grantor, contributor and bond covenants).

**Revenue**

Monies that the government receives as income. It includes such items as tax payments, fees from services, receipts from other governments, fines, reimbursements, grants, shared revenues and interest income

**Revenue Bonds**

Bonds whose principal and interest are payable exclusively from earnings of an Enterprise Fund.

**Retained Earnings**

An equity account reflecting the accumulated earnings of the Village's proprietary funds.

**Salary Adjustments**

An amount to be approved by the Village Board for employee salary increases either negotiated through contracts or otherwise authorized by the Board.

**Self-Insured**

A term used to describe the retention of a risk of loss arising out of the ownership of property or from some other cause, instead of transferring this risk to an independent third-party through the purchase of an insurance policy.

**Sick Leave Incentive**

An incentive payment to employees who have accumulated a set number of unused sick days based on criteria set forth in the Village's Personnel Handbook.

**Special Revenue Funds**

Funds used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditures for specified purposes.

**Special Service Area**
A financing technique used to finance special services and special improvements desired by a specific area of the Village. A tax is levied only on the particular area that will receive the special service or improvement.

**Statement of Revenues, Expenditures and Changes in Fund Balance**
The financial statement that is the governmental fund and expendable trust fund GAAP operating statement. It presents increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in an entity's fund balance.

**Statement of Revenues, Expenses and Changes in Net Assets**
The financial statement that is the proprietary fund, nonexpendable trust fund and pension trust fund GAAP operating statement. It presents increases (revenues, gains and operating transfers in) and decreases (expenses, losses and operating transfers out) in an entity's net total assets.

**Tax Levy**
The total amount to be raised by general property taxes for operating and debt service purposes.

**Tax Rate**
The amount of tax levied for each $100 of assessed valuation.

**Taxes**
Compulsory charges levied by a government to finance services performed for the common benefit.

**Transfers In/Out**
Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

**Unassigned Fund Balance**
The available expendable financial resources in a governmental fund that is not the object of tentative management plans.

**Unrestricted Fund Balance**
A portion of a Governmental Fund's fund balance comprised of the following components: committed, assigned and unassigned.

**Unrestricted Net Assets**
The portion of a proprietary fund's net assets that is neither restricted nor invested in capital assets (net of related debt).

**Value**
As used in governmental accounting (1) the act of describing anything in terms of money or (2) to measure in terms of money.

**ACRONYMS/ABBREVIATIONS**

**ACFR -** Annual Comprehensive Annual Financial Report

**ARP** - American Rescue Plan

**B&I -** Building and Improvements

**CCC -** Community Connections Center

**CDBG -** Community Development Block Grant

**CIP -** Community Investment Program

**CMAQ** - Congestion Mitigation and Air Quality Program

**C/O -** Carry Over

**COPS** - Community Oriented Policing Services Program

**COVID-19** - Cornonavirus Disease

**CPI -** Consumer Price Index

**DEA -** Drug Enforcement Agency

**DUI - D**riving Under the Influence

**EAB -** Emerald Ash Borer

**EAV -** Equalized Assessed Value

**EGFPD -** Elk Grove Fire Protection District

**EMS -** Emergency Medical Services

**EOC -** Emergency Operations Center

**FEMA -** Federal Emergency Management Agency

**FTE -** Full-Time Equivalent

**FY -** Fiscal Year

**GAAP -** Generally Accepted Accounting Principles

**GAAS -** Generally Accepted Auditing Standards

**GASB -** Government Accounting Standards Board

**GFOA -** Government Finance Officers Association

**GIS -** Geographic Information System

**GO -** General Obligation (Bonds)

**HQs** - Headquarters

**HUD -** U.S. Department of Housing and Urban Development

**IEPA -** Illinois Environmental Protection Agency

**IMRF -** Illinois Municipal Retirement Fund

**IPBC** - Intergovernmental Personnel Benefit Cooperative

**IRMA -** Intergovernmental Risk Management Agency

**JAWA -** Joint Action Water Agency

**KBC -** Kensington Business Center

**M&R -** Maintenance and Repair

**MFT -** Motor Fuel Tax

**MPPL -** Mount Prospect Public Library

**MWRD -** Metropolitan Water Reclamation District

**NWCD -** Northwest Central Dispatch

**OPEB -** Other post-employment benefits

**PIMS -** Police Informant Management System

**PW -** Public Works

**R&B -** Road and Bridge

**SAFER -** Staffing For Adequate Fire and Emergency Response

**SSA -** Special Service Area

**STP** - Surface Transportation Program

**SWANCC -** Solid Waste Agency of Northern Cook County

**TIF -** Tax Increment Financing

**VM -** Vehicle Maintenance

**VMO -** Village Manager's Office