



**PUBLIC NOTICE**

**IN ACCORDANCE WITH THE APPLICABLE STATUTES OF THE STATE OF ILLINOIS AND ORDINANCES OF THE CITY OF PROSPECT HEIGHTS, NOTICE IS HEREBY GIVEN THAT**

**THE REGULAR COUNCIL MEETING**  
**OF THE MAYOR AND CITY COUNCIL OF THE CITY OF PROSPECT HEIGHTS**  
**WILL BE HELD ON MONDAY, MARCH 26, 2018 AT 6:30 P.M.**

**IN THE COUNCIL CHAMBERS, PROSPECT HEIGHTS CITY HALL,  
8 NORTH ELMHURST ROAD, PROSPECT HEIGHTS, ILLINOIS  
MAYOR NICHOLAS J. HELMER PRESIDING**

**DURING WHICH MEETING IT IS ANTICIPATED THERE WILL BE DISCUSSION AND  
CONSIDERATION OF AND, IF SO DETERMINED, ACTION UPON  
THE MATTERS CONTAINED IN THE FOLLOWING:**

- 1. CALL TO ORDER**
- 2. ROLL CALL FOR QUORUM**
- 3. PLEDGE OF ALLEGIANCE** – Led by Deputy Chief Jim Zawlocki
- 4. INVOCATION** – Led by Betty Cloud - parishioner at St. Alphonsus Liguori Church
- 5. APPROVAL OF MINUTES**
  - A.** March 5, 2018 Budget Meeting Minutes
  - B.** March 12, 2018 Regular Workshop Meeting Minutes
- 6. PRESENTATION**
- 7. APPOINTMENTS/CONFIRMATIONS AND PROCLAMATIONS**
  - A.** Reappointment of Sharon Hoffman to the Fire and Police Commission
  - B.** Reappointment of Betty Cloud to the Chicago Executive Airport Board of Directors
  - C.** Reappointment of William Kearns to the Chicago Executive Airport Board of Directors
  - D.** Reappointment of Jon Tammen to the Plan/Zoning Board of Appeals

**This meeting will be recorded and televised on the following Prospect Heights cable channels:  
Comcast and WOW Channel 17 and AT&T U-verse Channel 99**

**8. CITIZEN CONCERNS AND COMMENTS (agenda matters)**

**9. STAFF, ELECTED OFFICIALS, and COMMISSION REPORTS**

**A.** Chicago Executive Airport Report Presented by Director Betty Cloud

**B.** February Treasurer's Report Presented by Finance Director Mike DuCharme

**10. CONSENT AGENDA** - All items listed on the Consent Agenda are considered to be routine by the City Council and will be enacted by one motion. There will be no separate discussion of these items unless a Council member or citizen so requests, in which event the item will be removed from the general order of business and considered after all other Agenda items.

**A.** Staff Memo and Recommended Utility Service Audit Agreement with Azavar Government Solutions

**B.** Staff Memo and Recommended Telecommunications Service Audit Agreement with Spyglass

**C.** Staff Memo and Recommended Audit Agreement with Eder, Casella and Co.

**D. R-18-07** Staff Memo and Resolution Approving an Agreement between the City of Prospect Heights and Metropolitan Alliance of Police, Chapter #253 (Sergeants)

**E.** Request of Council Approval for the Prospect Heights Natural Resource Commission to Conduct a Prescribed Burn of the Prospect Heights Slough, Scheduled for March/April 2018

**11. OLD BUSINESS**

**A.** Budget Discussion (Capital Improvement Budget and Remaining Funds)

**12. NEW BUSINESS**

**A. O-18-11** Ordinance Increasing the Number of Class A-2 Liquor Licenses, with the hours of Monday through Saturday 8:00am to 4:00am and Sunday 12:00noon to 3:00am, From 1 to 3 by Request From Ramada's Tap House Grill, 1090 S Milwaukee Avenue and Player's Pub and Grill, 1250 River Road and Reducing the Number of Class A Liquor Licenses From 7 to 5 (**1st Reading**)

**13. DISCUSSION/SELECTION OF TOPICS FOR UPCOMING WORKSHOP MEETING, ITEMS LISTED PREVIOUSLY:**

**A.** Discussion of Staggered Municipal Elections

**B.** Discussion of Commercial Truck Parking Regulations

**C.** Home Rule Discussion

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#### **14. APPROVAL OF WARRANTS**

##### **A. Approval of Expenditures**

General Fund	\$71,178.06
Motor Fuel Tax Fund	\$2,195.33
Palatine/Milwaukee Tax Increment Financing District	\$0.00
Tourism District	\$11,875.30
Development Fund	\$0.00
Drug Enforcement Agency Fund	\$0.00
Solid Waste Fund	\$27,090.86
Special Service Area #1	\$0.00
Special Service Area #2	\$0.00
Special Service Area #3	\$0.00
Special Service Area #4	\$0.00
Special Service Area #5	\$0.00
Special Service Area #8 – Levee Wall #37	\$0.00
Special Service Area-Constr #6 (Water Main)	\$0.00
Special Service Area- Debt #6	\$0.00
Road Construction	\$0.00
Road Construction Debt	\$0.00
Water Fund	\$17,566.78
Parking Fund	\$0.00
Sanitary Sewer Fund	\$335.94
Road/Building Bond Escrow	\$0.00
Police Pension	<u>\$2,800.00</u>
<b>TOTAL</b>	<b>133,042.27</b>

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**Wire Payments**

<b>3/16/2018 PAYROLL POSTING</b>	<b>\$142,891.59</b>
<b>ILLINOIS MUNICIPAL RETIREMENT FUND</b>	<b>\$0.00</b>
<b>POLICE PENSION PAYMENTS</b>	<b>\$61,439.17</b>
<b>TOTAL WARRANT</b>	<b><u>\$337,373.03</u></b>

- 15. RESIDENT COMMENTS** (Non-agenda matters)
- 16. EXECUTIVE SESSION**
- 17. ACTION ON EXECUTIVE SESSION ITEMS, IF REQUIRED**
- 18. ADJOURNMENT**

Posted: by Karen Schultheis by 5:00PM, March 22nd, 2018

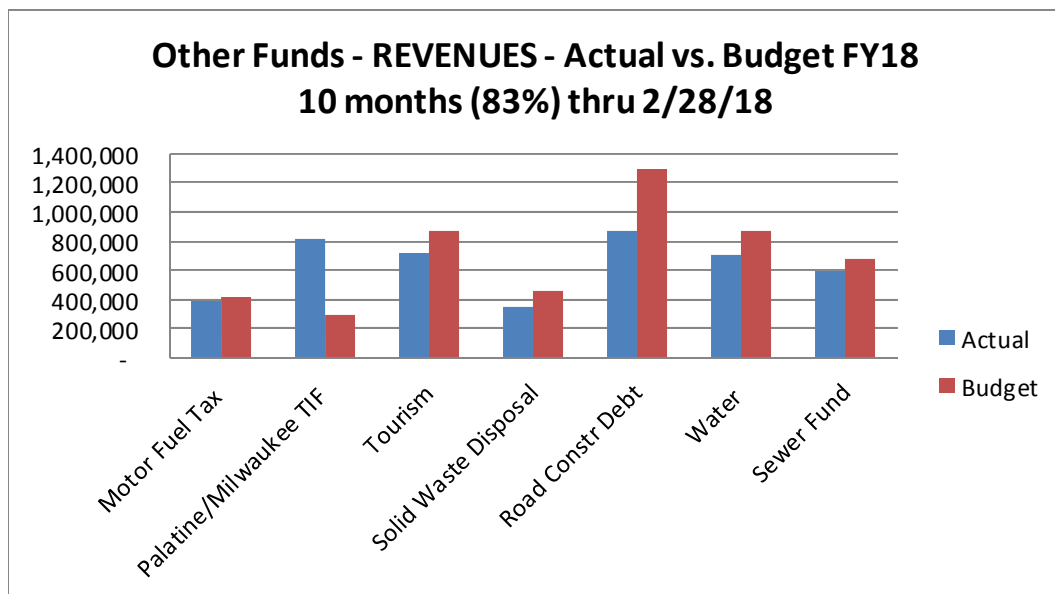
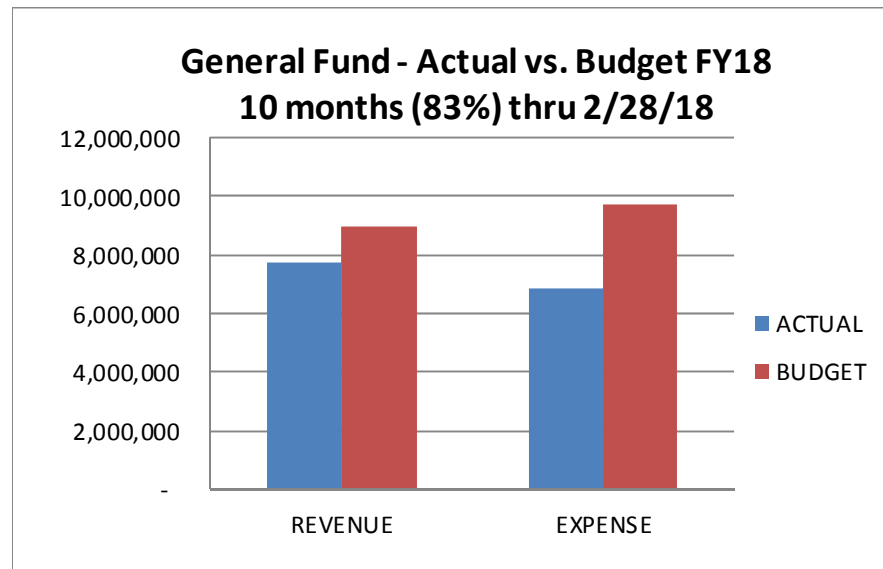
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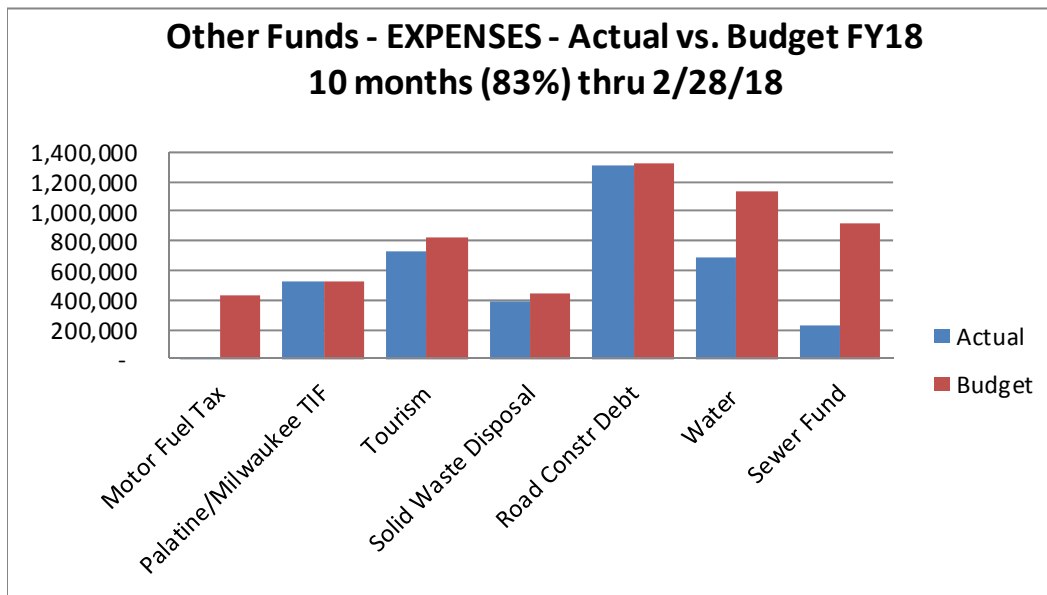


**City of Prospect Heights**  
**Financial Report – FY17-18**  
**For the Ten Months Ended February 28, 2018**

The following report highlights the financial position of the City of Prospect Heights for the period beginning May 1, 2017 through February, 2018 (*10 months ~ 83% of year*) with an analysis on actual revenues and expenditures compared to fiscal year 2017/2018 budget.

**Overall Fund Summary -** The following charts highlight each of the City's major funds and how the YTD revenues and expenditures compare to budget:

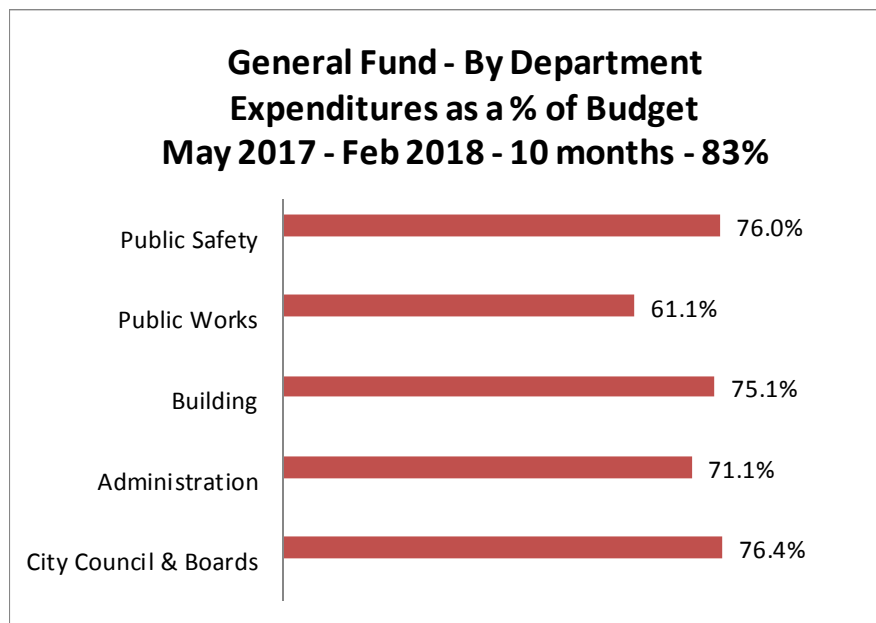




### **Revenue and Expenditures – By Fund**

As detailed in the following table on pg. 3-4, most of the funds revenue and expense are in line with the current period (83% of the year has elapsed). The following budget variances are worth noting:

- General Fund – Expenses across all departments have been monitored closely to capitalize on lower costs and efficiencies where possible. The actual expenses shown in the graph on page 1 do not include the transfer of \$5,820,743 to the newly established Capital Projects Fund. Actual expenses, excluding this transfer are 70% of budgeted expenses. The chart below shows departmental expenses as a % of current budget:



- Motor Fuel Tax Fund – There are minimal expenses in this fund for FY17-18 due to the MFT audit which is currently in process. We anticipate the audit to be completed during FY18-19.
- Palatine/Milwaukee TIF Fund – There has been a significant increase in property taxes collected over previous year (\$805,712 v. \$205,558 in FY17). Expenses include the principal and interest payment (\$524,000) on the debt which represents the final payment of that issue.
- Tourism Fund – Expenses to date include grant payments to the various hotels that were made earlier this year. We anticipate future revenue in FY18 to bring this fund to a positive net balance.
- DEA Seizure Fund – In accordance with State guidelines, there is no revenue budgeted for this fund. Any monies received are supplemental to the City's overall budget in this fund.
- SSA 6 Debt Fund – Property tax revenues appear to be slightly lower than expected, however, we are consistent with collections at this same time last year. We anticipate March, 2018 will bring in remaining amounts within budget. Expenses for the year include payment of principal and interest (\$238,502) for this year.
- Road Construction Debt Fund – Principal and interest (\$1,312,535) has been paid.
- Parking Fund – The parking continues to operate at a deficit as expenses of \$69,429 exceed actual revenue of \$52,544 for the ten months ending February 28, 2018. This deficit of (\$16,885) includes an administrative service charge of \$25,833. The administrative service charge was budgeted in FY17-18 for a total of \$31,000. For the FY18-19 budget, this service charge will be eliminated.

**REVENUE & EXPENDITURES - BY FUND - FY2017-18**  
**TEN MONTHS ENDED FEBRUARY 28, 2018**  
**PERCENTAGE OF YEAR COMPLETED: 83%**

	<b>ACTUAL YTD</b>	<b>FY 2018 BUDGET</b>	<b>% OF BUDGET</b>	<b>ACTUAL INCR (DECR)</b>	<b>BUDGET INCR (DECR)</b>
<b>TOTALS - ALL FUNDS</b>					
<b>Revenues</b>	13,340,045	14,609,335	91.31%		
<b>Expenses</b>	(11,294,385)	(16,375,202)	68.97%		
	<u>2,045,660</u>	<u>(1,765,867)</u>		<u>2,045,660</u>	<u>(1,765,867)</u>
<b>General Fund</b>					
Revenues	7,767,931	8,994,604	86.36%	914,380	(761,965)
Expenses	(6,853,551)	(9,756,569)	70.25%		
<b>Motor Fuel Tax Fund</b>					
Revenues	392,417	420,781	93.26%	377,422	(11,819)
Expenses	(14,995)	(432,600)	3.47%		
<b>Palatine/Milwaukee TIF Fund</b>					
Revenues	809,852	295,994	273.60%	282,505	(234,896)
Expenses	(527,347)	(530,890)	99.33%		
<b>Tourism Fund</b>					
Revenues	716,012	876,424	81.70%	(7,491)	52,380
Expenses	(723,503)	(824,044)	87.80%		
<b>DEA Seizure Fund</b>					
Revenues	183,843	-	NA	152,325	(168,261)
Expenses	(31,518)	(168,261)	18.73%		
<b>Solid Waste Disposal Fund</b>					
Revenues	352,885	460,200	76.68%	(40,914)	20,593
Expenses	(393,799)	(439,607)	89.58%		
<b>Palatine Road TIF Fund</b>					
Revenues	423,057	-	NA	423,057	-
Expenses	-	-	NA		
<b>SSA 1 Fund</b>					
Revenues	16,183	28,400	56.98%	(2,882)	4,123
Expenses	(19,065)	(24,277)	78.53%		
<b>SSA 2 Fund</b>					
Revenues	27,394	43,400	63.12%	7,485	18,149
Expenses	(19,909)	(25,251)	78.84%		
<b>SSA 3 Fund</b>					
Revenues	18,262	25,100	72.76%	(11,357)	(11,826)
Expenses	(29,620)	(36,926)	80.21%		
<b>SSA 4 Fund</b>					
Revenues	24,866	42,400	58.65%	3,259	15,187
Expenses	(21,607)	(27,213)	79.40%		
<b>SSA 5 Fund</b>					
Revenues	42,032	64,635	65.03%	(3,658)	11,095
Expenses	(45,689)	(53,540)	85.34%		
<b>SSA 6 Debt Fund</b>					
Revenues	189,323	238,553	79.36%	(65,272)	(23,800)
Expenses	(254,594)	(262,353)	97.04%		
<b>SSA 8 Fund</b>					
Revenues	147,485	218,650	67.45%	92,870	(70,129)
Expenses	(54,614)	(288,779)	18.91%		

**REVENUE & EXPENDITURES - BY FUND - FY2017-18**  
**TEN MONTHS ENDED FEBRUARY 28, 2018**  
**PERCENTAGE OF YEAR COMPLETED: 83%**

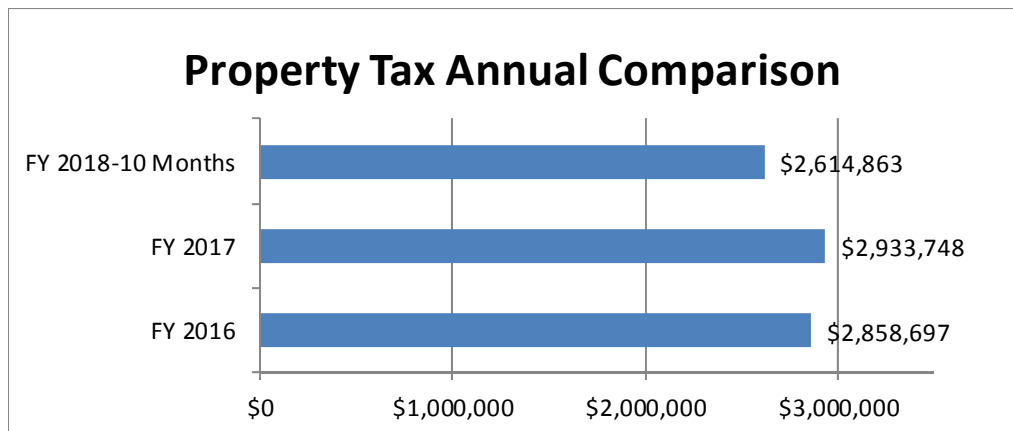
	<b>ACTUAL YTD</b>	<b>FY 2018 BUDGET</b>	<b>% OF BUDGET</b>	<b>ACTUAL INCR (DECR)</b>	<b>BUDGET INCR (DECR)</b>
<b>Road Construction Debt Fund</b>					
Revenues	873,109	1,297,935	67.27%	(443,390)	(27,301)
Expenses	(1,316,499)	(1,325,236)	99.34%		
<b>Water Fund</b>					
Revenues	710,000	865,134	82.07%	27,456	(272,336)
Expenses	(682,544)	(1,137,470)	60.01%		
<b>Parking Fund</b>					
Revenues	52,544	64,000	82.10%	(16,885)	(54,466)
Expenses	(69,429)	(118,466)	58.61%		
<b>Sewer Fund</b>					
Revenues	592,850	673,125	88.07%	356,748	(250,595)
Expenses	(236,102)	(923,720)	25.56%		
<b>TOTALS - ALL FUNDS</b>	<b>13,340,045</b>	<b>14,609,335</b>		<b>2,045,660</b>	<b>(1,765,867)</b>
<b>Revenues</b>	<b>(11,294,385)</b>	<b>(16,375,202)</b>			
<b>Expenses</b>	<b>2,045,660</b>	<b>(1,765,867)</b>			

### General Fund Summary

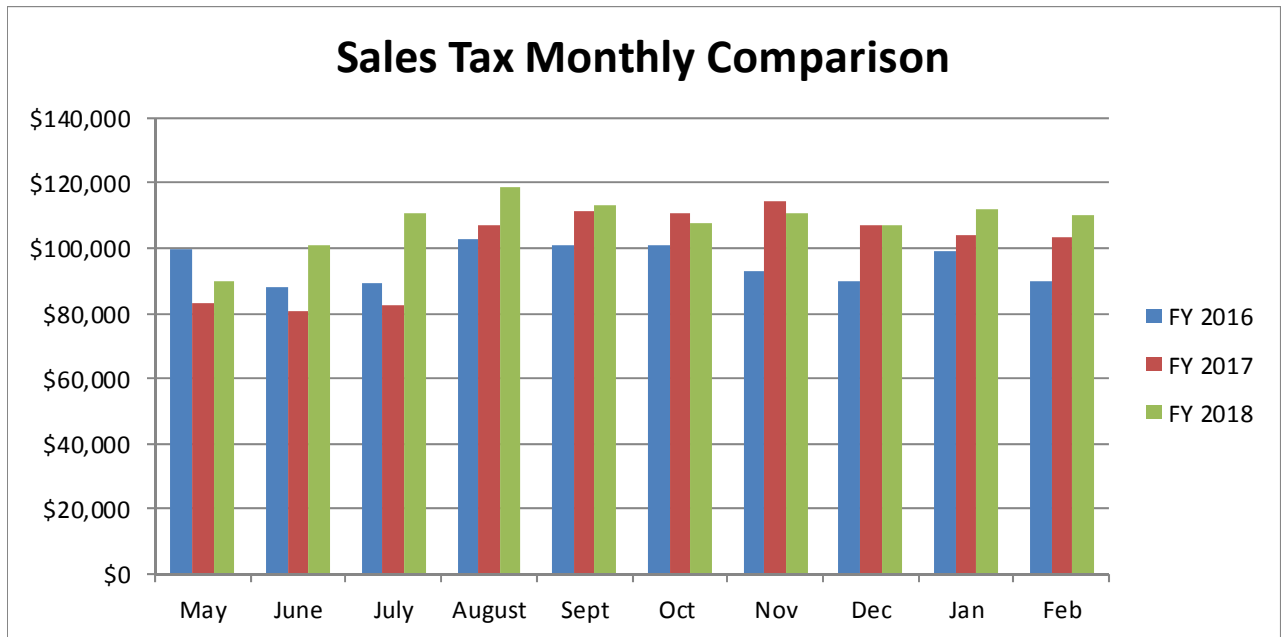
At February 28, 2018, the City's General Fund actual revenues of \$7,767,931 were \$914,380 in excess of the actual expenses. In the prior fiscal year, the expenses were \$540,526 in excess of revenue mainly due to capital improvements made totaling \$501,120. The budget-to-actual comparison indicates that revenues collected are 86.36% of budgeted revenues while adjusted actual expenditures are 70.25% of budgeted expenditures.

### Major Revenues

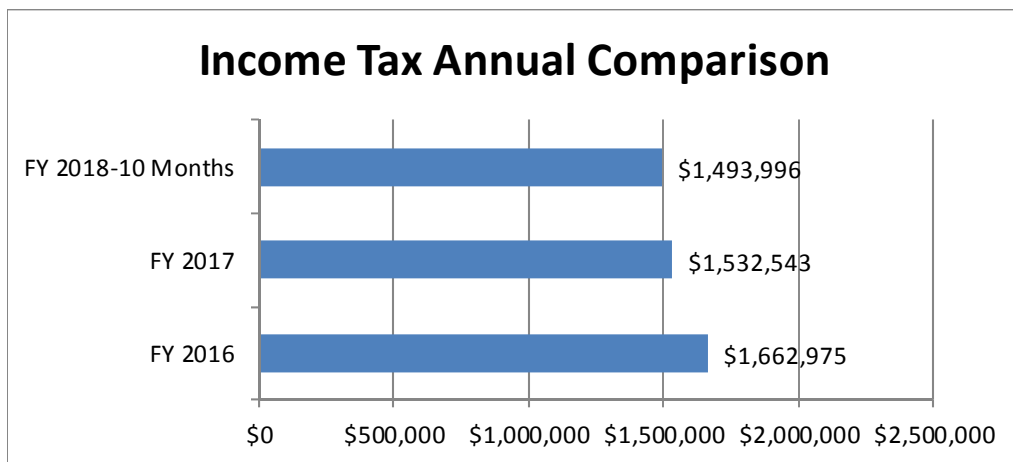
**Property Taxes** - The City has collected \$2,614,813 or 91.1% of budgeted property taxes. This amount also includes \$15,370 of budgeted property taxes for Road & Bridge in the General Fund. The first installment of property taxes is expected to be received this spring.



**Sales Taxes** – Year to date sales taxes of \$1,081,038 are currently trending slightly higher than the same month last year, and are higher than the target budget of \$917,418 by 8%. The following bar graph depicts the amount collected on a monthly basis in Fiscal Year 2018 in comparison to the same month in prior Fiscal Years 2017 and 2016.



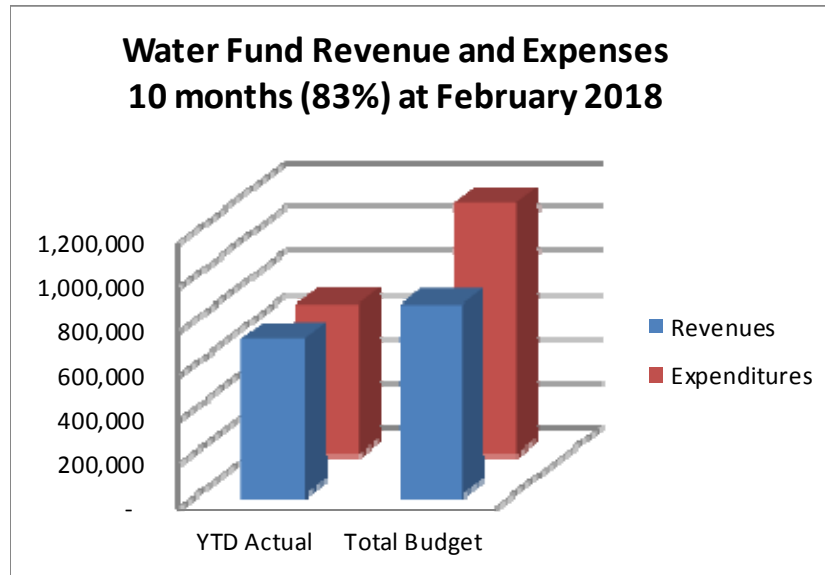
**Income Taxes** – As of February 28, 2018, income tax revenue of \$1,493,996 is 91% of budget, which is above target of 83% of current budget or \$1,362,740. As part of the State of Illinois budget agreement municipalities are expected to see a 10% reduction in Local Government Distributive Fund (LGDF) revenue this year. The City of Prospect Heights will see a shortfall in this revenue source of approximately \$150,000.



## **Enterprise Funds**

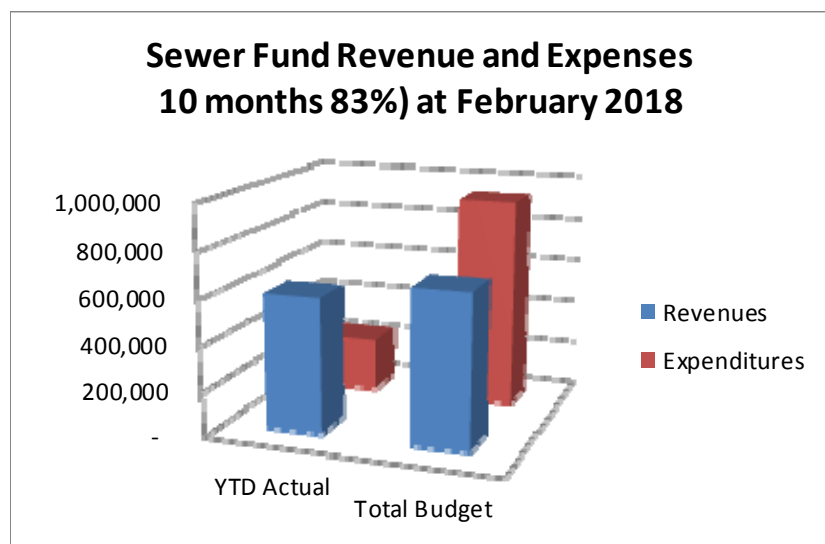
### **Water Fund**

Water fund revenue is budgeted at \$865,134 for the entire fiscal year. Through February 28, 2018, the actual revenues are \$710,000 or 82% of budget compared to \$698,060 or 85% of budget for the same ten month period last year. Water fund actual expenditures through February total \$682,544 or 60% of budget compared to \$689,973 or 71.2% of the budget for the same ten month period last year.



### **Sewer Fund**

Sewer fund revenue is budgeted at \$673,125 for the entire fiscal year. Through February 28, 2018, the actual revenues are \$592,850 or 88% of budget compared to \$170,725 or 68% of budget for the same ten month period last year. Sewer fund actual expenditures through February total \$236,102 or 26% of budget compared to \$214,928 or 29% of the budget for the same ten month period last year.



CITY OF PROSPECT HEIGHTS  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 10 MONTHS ENDING FEBRUARY 28, 2018

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
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LOCAL TAXES

01-105-3000	REAL ESTATE TAXES	34,645.95	231,639.44	293,093.00	61,453.56	79.0
01-105-3005	USE TAX	41,127.87	338,714.90	411,277.00	72,562.10	82.4
01-105-3006	NON-HOME RULE SALES TAX	25,431.87	248,445.13	269,114.00	20,668.87	92.3
01-105-3010	UTILITY - ELECTRIC	41,274.87	310,619.07	369,000.00	58,380.93	84.2
01-105-3011	UTILITY - NATURAL GAS	.00	92,061.72	103,466.00	11,404.28	89.0
01-105-3012	UTILITY- TELEPHONE	25,817.66	277,183.77	365,000.00	87,816.23	75.9
01-105-3030	ROAD & BRIDGE TAXES	2,792.91	15,369.67	31,769.00	16,399.33	48.4
01-105-3040	RENTAL CAR TAXES	.00	10,084.99	16,744.00	6,659.01	60.2
01-105-3050	PLACES FOR EATING TAX	18,995.82	238,973.85	300,000.00	61,026.15	79.7
01-105-3060	HANDLE TAX - OTB	10,404.20	124,757.48	132,700.00	7,942.52	94.0
01-105-3065	VIDEO GAMING TAX	20,458.70	201,308.80	150,000.00	( 51,308.80)	134.2
01-105-3070	AMUSEMENT TAX	439.00	3,261.00	4,800.00	1,539.00	67.9
TOTAL LOCAL TAXES		221,388.85	2,092,419.82	2,446,963.00	354,543.18	85.5

INTERGOVERNMENTAL REVENUES

01-110-3100	INCOME TAXES	178,811.04	1,493,995.73	1,641,856.00	147,860.27	91.0
01-110-3101	PERSONAL PROPERTY REPLACE TAX	.00	3,002.58	1,327.00	( 1,675.58)	226.3
01-110-3110	SALES TAXES	84,535.59	832,593.26	831,788.00	( 805.26)	100.1
01-110-3111	GLENVIEW SHARED REVENUE	.00	18,341.67	18,000.00	( 341.67)	101.9
01-110-3113	AIRPORT SHARING REVENUE	.00	132,367.14	125,000.00	( 7,367.14)	105.9
TOTAL INTERGOVERNMENTAL REVENUES		263,346.63	2,480,300.38	2,617,971.00	137,670.62	94.7

GRANTS REVENUE

01-115-3210	GRANT - VOCA	53,390.00	74,746.00	.00	( 74,746.00)	.0
01-115-3213	GRANT - STEP	1,018.20	8,706.92	8,000.00	( 706.92)	108.8
01-115-3246	GRANT-POLICE EQUIPMENT	.00	.00	1,700.00	1,700.00	.0
01-115-3247	GRANT - POLICE TOBACCO	.00	.00	2,012.00	2,012.00	.0
TOTAL GRANTS REVENUE		54,408.20	83,452.92	11,712.00	( 71,740.92)	712.5

LICENSES & FEES

01-120-3300	VEHICLE STICKERS	167,771.00	209,491.00	630,000.00	420,509.00	33.3
01-120-3310	VEH. STICKERS SENIORS	24,824.00	25,904.00	41,250.00	15,346.00	62.8
01-120-3320	VEH. STICKERS LATE FEES	25,947.00	43,607.00	30,000.00	( 13,607.00)	145.4
01-120-3321	VEH. STICKERS TRANSFERS	80.00	2,360.00	2,500.00	140.00	94.4
01-120-3342	LICENSES - ANIMALS	3,464.00	4,578.00	10,800.00	6,222.00	42.4
01-120-3343	LICENSES - LIQUOR	1,650.00	75,450.00	74,575.00	( 875.00)	101.2
01-120-3344	LICENSES - BUSINESS	1,155.00	53,928.28	51,187.00	( 2,741.28)	105.4
01-120-3346	LICENSES - CONTRACTORS	1,700.00	31,800.00	20,000.00	( 11,800.00)	159.0
01-120-3348	LICENSE - AGREEMENTS	1,695.28	10,253.18	12,000.00	1,746.82	85.4
TOTAL LICENSES & FEES		228,286.28	457,371.46	872,312.00	414,940.54	52.4

FRANCHISE FEES

01-125-3350	CABLE FRANCHISE FEES	43,740.87	156,587.59	220,000.00	63,412.41	71.2
01-125-3351	CABLE FRANCHISE - PEG FEES	2,567.87	12,618.06	.00	( 12,618.06)	.0
01-125-3355	SOLID WASTE FRANCHISE FEES	.00	77,275.53	100,000.00	22,724.47	77.3
01-125-3360	NATURAL GAS FRANCHISE FEES	19,827.60	19,827.60	24,500.00	4,672.40	80.9
TOTAL FRANCHISE FEES		66,136.34	266,308.78	344,500.00	78,191.22	77.3



CITY OF PROSPECT HEIGHTS  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 10 MONTHS ENDING FEBRUARY 28, 2018

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
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BUILDING & ZONING FEES

01-130-3400	BUILDING PERMITS	5,432.00	246,412.64	185,000.00	(	61,412.64)	133.2
01-130-3402	PUBLIC HEARING FEES	400.00	1,800.00	2,500.00		700.00	72.0
01-130-3403	ELEVATOR INSPECTION FEE	650.00	3,825.00	5,100.00		1,275.00	75.0
01-130-3404	CERT. OF OCC. INSPECTION FEES	125.00	750.00	500.00	(	250.00)	150.0
01-130-3405	HEALTH INSPECTION FEE	.00	175.00	500.00		325.00	35.0
01-130-3406	COMMERCIAL INSPECTION FEE	40.00	3,275.00	7,250.00		3,975.00	45.2
01-130-3407	ENGINEERING PERMIT FEES	.00	13,533.00	2,000.00	(	11,533.00)	676.7
01-130-3408	VACANT FORECLOSURE REGIS	1,200.00	1,500.00	.00	(	1,500.00)	.0
01-130-3410	BUILDING RE-INSP. FEE	.00	150.00	500.00		350.00	30.0
01-130-3411	RENTAL INSPECTION FEE	18,400.00	152,300.00	212,500.00		60,200.00	71.7
TOTAL BUILDING & ZONING FEES		26,247.00	423,720.64	415,850.00	(	7,870.64)	101.9

PUBLIC SAFETY FINES & FEES

01-140-3500	TRAFFIC FINES	30,615.45	174,874.35	300,000.00		125,125.65	58.3
01-140-3505	ORDINANCE & PARKING FINES	46,667.54	265,177.66	250,000.00	(	15,177.66)	106.1
01-140-3510	LIQUOR FINES	.00	.00	100.00		100.00	.0
01-140-3515	VEHICLE SEIZURE FEE	6,500.00	50,500.00	60,000.00		9,500.00	84.2
01-140-3520	DUI ASSESSMENTS	1,008.00	6,617.36	8,000.00		1,382.64	82.7
01-140-3525	POLICE ALARM LICENSES & FEES	3,000.00	3,835.00	11,000.00		7,165.00	34.9
TOTAL PUBLIC SAFETY FINES & FEES		87,790.99	501,004.37	629,100.00		128,095.63	79.6

PUBLIC SAFETY SPECIAL REVENUE

01-145-3550	POLICE REVENUE-NARCOTICS	.00	2,654.60	.00	(	2,654.60)	.0
01-145-3551	POLICE REVENUE-TASK FORCE	.00	11,447.32	16,000.00		4,552.68	71.6
01-145-3552	POLICE REV-ABANDENED PROP EVID	.00	224.00	100.00	(	124.00)	224.0
01-145-3553	POLICE REVENUE-SPECIAL DETAILS	.00	9,577.50	7,000.00	(	2,577.50)	136.8
01-145-3554	POLICE REVENUE - GAMING TAX	.00	.00	2,500.00		2,500.00	.0
01-145-3555	POLICE REVENUE - SEIZED ASSETS	.00	357.00	.00	(	357.00)	.0
TOTAL PUBLIC SAFETY SPECIAL REVENUE		.00	24,260.42	25,600.00		1,339.58	94.8

INTERFUND SERVICE CHARGES

01-150-3611	MFT FUND SERVICE CHARGE	.00	.00	152,600.00		152,600.00	.0
01-150-3613	CVB/TOURISM SERVICE CHARGE	5,891.67	58,916.70	70,700.00		11,783.30	83.3
01-150-3617	SOLID WASTE SERVICE CHARGE	10,500.00	105,000.00	126,000.00		21,000.00	83.3
01-150-3621	SSA #1 SERVICE CHARGE	1,816.67	18,166.70	21,800.00		3,633.30	83.3
01-150-3622	SSA #2 SERVICE CHARGE	1,916.67	19,166.70	23,000.00		3,833.30	83.3
01-150-3623	SSA #3 SERVICE CHARGE	2,741.67	27,416.70	32,900.00		5,483.30	83.3
01-150-3624	SSA #4 SERVICE CHARGE	2,100.00	21,000.00	25,200.00		4,200.00	83.3
01-150-3625	SSA #5 SERVICE CHARGE	2,950.00	29,500.00	35,400.00		5,900.00	83.3
01-150-3626	SSA #6 SERVICE CHARGE	1,633.33	11,433.31	.00	(	11,433.31)	.0
01-150-3628	SSA #8 SERVICE CHARGE	4,808.33	48,083.30	57,700.00		9,616.70	83.3
01-150-3641	ROAD CONSTRUCT DEBT-SERV CHRG	1,783.33	17,833.30	21,400.00		3,566.70	83.3
01-150-3646	SSA #6 - DEBT SERVICE CHARGE	.00	4,899.99	19,800.00		14,900.01	24.8
01-150-3651	WATER FUND SERVICE CHARGE	20,166.67	201,666.70	242,000.00		40,333.30	83.3
01-150-3652	PARKING FUND SERVICE CHARGE	2,583.33	25,833.30	31,000.00		5,166.70	83.3
01-150-3653	SEWER SERVICE CHARGE	16,416.67	164,166.70	197,000.00		32,833.30	83.3
TOTAL INTERFUND SERVICE CHARGES		75,308.34	753,083.40	1,056,500.00		303,416.60	71.3

CITY OF PROSPECT HEIGHTS  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 10 MONTHS ENDING FEBRUARY 28, 2018

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
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REIMBURSABLE INCOME

01-155-3700	EMPLOYEE SALARY REIMBURSEMENT	7,874.32	33,006.14	46,117.00	13,110.86	71.6
01-155-3701	EMPLOYEE EXPENSE REIMBURSEMENT	.00	.00	820.00	820.00	.0
01-155-3702	EMPLOYEE INS. REIMBURSEMENT	4,289.30	43,248.07	67,110.00	23,861.93	64.4
01-155-3703	RETIREE HEALTH INS REIMBURSE	8,168.20	51,053.11	80,039.00	28,985.89	63.8
01-155-3720	FIRE DISTRICT GAS REIMB.	.00	8,745.97	7,000.00	( 1,745.97)	124.9
01-155-3730	INSURANCE REIMBURSEMENTS	900.00	192,159.95	40,000.00	( 152,159.95)	480.4
01-155-3741	BUILDING & ENG DEPT REIMB FEES	152.38	894.23	100.00	( 794.23)	894.2
01-155-3743	PUBLIC WORKS REIMBURSABLE FEES	510.00	510.00	7,500.00	6,990.00	6.8
01-155-3745	PUBLIC SAFETY REIMBURSABLE FEE	1,996.84	15,297.15	.00	( 15,297.15)	.0
TOTAL REIMBURSABLE INCOME		23,891.04	344,914.62	248,686.00	( 96,228.62)	138.7

OTHER REVENUES

01-160-3800	INTEREST INCOME	8,045.30	67,118.19	16,734.00	( 50,384.19)	401.1
01-160-3801	INTEREST INCOME - DEBT	.00	.00	1,125.00	1,125.00	.0
01-160-3810	NEWSLETTER ADVERTISING	3,120.00	5,165.00	3,500.00	( 1,665.00)	147.6
01-160-3811	BUS SHELTERS AD REVENUE	.00	.00	2,000.00	2,000.00	.0
01-160-3815	SPONSORSHIP & CONTRIBUTIONS	300.00	6,120.00	7,000.00	880.00	87.4
01-160-3820	SALE OF CITY PROPERTY	.00	7,426.00	5,500.00	( 1,926.00)	135.0
01-160-3830	GASOLINE REBATE	.00	1,655.82	900.00	( 755.82)	184.0
01-160-3840	AIRPORT MEETING FEES	.00	10.00	.00	( 10.00)	.0
01-160-3855	SOLID WASTE - RECYCLING REBATE	.00	1,605.11	.00	( 1,605.11)	.0
01-160-3899	MISCELLANEOUS INCOME	22,085.26	35,505.62	.00	( 35,505.62)	.0
TOTAL OTHER REVENUES		33,550.56	124,605.74	36,759.00	( 87,846.74)	339.0

OTHER FINANCING SOURCES

01-200-3990	INTERFUND TRANSFER IN	.00	216,488.25	288,651.00	72,162.75	75.0
TOTAL OTHER FINANCING SOURCES		.00	216,488.25	288,651.00	72,162.75	75.0
TOTAL FUND REVENUE		1,080,354.23	7,767,930.80	8,994,604.00	1,226,673.20	86.4

CITY OF PROSPECT HEIGHTS  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 10 MONTHS ENDING FEBRUARY 28, 2018

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
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CITY COUNCIL & BOARDS

01-310-4000	WAGES	2,250.00	23,555.00	34,320.00	10,765.00	68.6
01-310-4200	SOCIAL SECURITY	139.50	1,395.00	1,674.00	279.00	83.3
01-310-4210	MEDICARE	32.66	326.18	391.00	64.82	83.4
01-310-5100	PROFESSIONAL SERVICES	.00	523.00	2,000.00	1,477.00	26.2
01-310-5300	ALDERMANIC EXPENSES	305.00	1,614.71	4,300.00	2,685.29	37.6
01-310-5310	MEMBERSHIPS	135.00	12,827.22	12,000.00	( 827.22)	106.9
01-310-5330	TRAINING	.00	.00	400.00	400.00	.0
01-310-5950	SPECIAL EVENTS	.00	20,617.42	19,500.00	( 1,117.42)	105.7
01-310-7020	EQUIPMENT	137.09	3,762.17	10,000.00	6,237.83	37.6
TOTAL CITY COUNCIL & BOARDS		2,999.25	64,620.70	84,585.00	19,964.30	76.4

ADMINISTRATION

01-320-4000	WAGES	23,760.86	272,980.66	466,703.00	193,722.34	58.5
01-320-4003	WAGES - PART-TIME	2,000.86	23,330.02	24,401.00	1,070.98	95.6
01-320-4010	OVERTIME	.00	.00	1,000.00	1,000.00	.0
01-320-4100	HEALTH INSURANCE	1,721.00	21,360.50	46,083.00	24,722.50	46.4
01-320-4110	LIFE INSURANCE	44.98	272.05	394.00	121.95	69.1
01-320-4200	SOCIAL SECURITY	1,571.82	16,707.21	27,752.00	11,044.79	60.2
01-320-4210	MEDICARE	367.63	4,243.36	6,938.00	2,694.64	61.2
01-320-4220	IMRF	3,061.89	33,408.04	59,259.00	25,850.96	56.4
01-320-5100	PROFESSIONAL SERVICES	1,000.00	19,203.00	25,000.00	5,797.00	76.8
01-320-5101	AUDIT	13,800.00	106,596.68	22,543.00	( 84,053.68)	472.9
01-320-5120	CITY ATTORNEY	9,480.00	94,700.51	110,000.00	15,299.49	86.1
01-320-5121	HOUSING ATTORNEY	.00	10,200.00	13,200.00	3,000.00	77.3
01-320-5122	CITY PROSECUTOR	.00	17,260.00	24,000.00	6,740.00	71.9
01-320-5123	LABOR ATTORNEY	.00	13,942.85	75,000.00	61,057.15	18.6
01-320-5125	OUTSIDE COUNSEL	.00	3,638.40	3,000.00	( 638.40)	121.3
01-320-5130	COMPUTER CONSULTANT	3,776.65	63,010.62	72,000.00	8,989.38	87.5
01-320-5200	POSTAGE	20.83	5,212.38	14,000.00	8,787.62	37.2
01-320-5220	PHOTOCOPY	1,456.74	14,754.51	17,200.00	2,445.49	85.8
01-320-5221	PRINTING	3,657.44	14,360.35	20,000.00	5,639.65	71.8
01-320-5222	LEGAL NOTICES	.00	593.46	3,500.00	2,906.54	17.0
01-320-5230	WEBSITE	.00	6,285.85	6,000.00	( 285.85)	104.8
01-320-5310	MEMBERSHIPS	.00	2,064.00	4,100.00	2,036.00	50.3
01-320-5330	TRAINING	.00	75.00	3,500.00	3,425.00	2.1
01-320-5340	TUITION REIMBURSEMENT	.00	.00	3,000.00	3,000.00	.0
01-320-5410	UTILITIES	6,386.13	42,716.93	54,000.00	11,283.07	79.1
01-320-5430	CREDIT CARD & BANK CHARGES	110.15	5,559.39	10,000.00	4,440.61	55.6
01-320-5500	LIABILITY INSURANCE	25,038.89	65,396.56	44,359.00	( 21,037.56)	147.4
01-320-5501	INSURANCE DEDUCTIBLES	.00	1,975.97	20,000.00	18,024.03	9.9
01-320-5530	WORKERS COMPENSATION INSURANCE	447.92	2,459.59	3,630.00	1,170.41	67.8
01-320-5540	PAYROLL SERVICE FEES	846.70	4,652.15	6,200.00	1,547.85	75.0
01-320-5541	ACCTING SERVICE FEES	301.30	3,739.23	4,500.00	760.77	83.1
01-320-5700	OFFICE SUPPLIES	440.14	6,928.79	17,000.00	10,071.21	40.8
01-320-5721	SIGNS	.00	970.50	.00	( 970.50)	.0
01-320-5751	GASOLINE	.00	19.00	300.00	281.00	6.3
01-320-5820	PUBLICATIONS	33.00	652.80	600.00	( 52.80)	108.8
01-320-5951	EMPLOYEE RECOGNITION	.00	276.00	1,100.00	824.00	25.1
01-320-7020	EQUIPMENT	.00	4,276.00	33,650.00	29,374.00	12.7
TOTAL ADMINISTRATION		99,324.93	883,822.36	1,243,912.00	360,089.64	71.1

CITY OF PROSPECT HEIGHTS  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 10 MONTHS ENDING FEBRUARY 28, 2018

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
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BUILDING DEPARTMENT

01-340-4000	WAGES	23,229.68	237,218.44	301,986.00	64,767.56	78.6
01-340-4100	HEALTH INSURANCE	5,263.00	41,591.00	47,275.00	5,684.00	88.0
01-340-4110	LIFE INSURANCE	64.84	571.16	392.00	( 179.16)	145.7
01-340-4120	UNEMPLOYMENT	.00	12.91	20,000.00	19,987.09	.1
01-340-4200	SOCIAL SECURITY	1,403.26	14,346.22	18,723.00	4,376.78	76.6
01-340-4210	MEDICARE	328.18	3,355.07	4,379.00	1,023.93	76.6
01-340-4220	IMRF	2,871.20	27,689.43	38,896.00	11,206.57	71.2
01-340-5100	PROFESSIONAL SERVICES	3,735.29	50,393.00	62,300.00	11,907.00	80.9
01-340-5110	ENGINEERING	9,297.00	90,604.25	95,000.00	4,395.75	95.4
01-340-5111	BILLABLE ENGINEERING	1,280.00	1,832.00	20,000.00	18,168.00	9.2
01-340-5221	PRINTING	.00	1,204.00	2,000.00	796.00	60.2
01-340-5222	LEGAL NOTICES	152.38	1,267.16	2,000.00	732.84	63.4
01-340-5310	MEMBERSHIPS	.00	235.00	920.00	685.00	25.5
01-340-5330	TRAINING	314.00	533.91	5,100.00	4,566.09	10.5
01-340-5500	LIABILITY INSURANCE	432.66	1,066.74	1,089.00	22.26	98.0
01-340-5530	WORKERS COMPENSATION INSURANCE	447.92	6,027.56	12,375.00	6,347.44	48.7
01-340-5700	OFFICE SUPPLIES	61.54	2,016.79	3,500.00	1,483.21	57.6
01-340-5751	GASOLINE	.00	191.99	2,500.00	2,308.01	7.7
01-340-5820	PUBLICATIONS	.00	521.98	2,000.00	1,478.02	26.1
TOTAL BUILDING DEPARTMENT		48,880.95	480,678.61	640,435.00	159,756.39	75.1

PUBLIC WORKS

01-350-4000	WAGES	31,274.26	301,014.78	409,331.00	108,316.22	73.5
01-350-4003	WAGES - PART-TIME	.00	10,549.00	10,560.00	11.00	99.9
01-350-4010	OVERTIME	5,760.13	16,951.63	50,000.00	33,048.37	33.9
01-350-4100	HEALTH INSURANCE	8,044.00	90,722.00	115,500.00	24,778.00	78.6
01-350-4110	LIFE INSURANCE	82.50	517.98	495.00	( 22.98)	104.6
01-350-4200	SOCIAL SECURITY	2,272.03	20,120.87	29,087.00	8,966.13	69.2
01-350-4210	MEDICARE	531.39	4,705.79	6,803.00	2,097.21	69.2
01-350-4220	IMRF	3,993.33	35,447.36	56,489.00	21,041.64	62.8
01-350-5020	VEHICLE MAINTENANCE	1,220.56	16,503.58	50,000.00	33,496.42	33.0
01-350-5031	SIGNAL MAINTENANCE	.00	5,243.17	36,000.00	30,756.83	14.6
01-350-5100	PROFESSIONAL SERVICES	939.02	4,087.90	22,000.00	17,912.10	18.6
01-350-5103	PROF SERVICES - FORESTRY	.00	17,399.99	40,000.00	22,600.01	43.5
01-350-5104	PROF SERVICES - BUILDING MAIN	2,094.30	25,557.62	85,000.00	59,442.38	30.1
01-350-5106	PROF SERVICES - STREETS/DRAIN	.00	22,326.63	75,000.00	52,673.37	29.8
01-350-5310	MEMBERSHIPS	660.00	870.00	2,000.00	1,130.00	43.5
01-350-5330	TRAINING	50.00	1,355.14	2,000.00	644.86	67.8
01-350-5410	UTILITIES	280.05	2,770.50	.00	( 2,770.50)	.0
01-350-5411	WATER AND ELECTRIC PURCHASES	1,764.67	7,869.26	11,000.00	3,130.74	71.5
01-350-5421	DUMP CHARGES	.00	1,131.44	.00	( 1,131.44)	.0
01-350-5441	LICENSES	.00	.00	500.00	500.00	.0
01-350-5500	LIABILITY INSURANCE PREMIUM	34,629.06	78,274.14	59,331.00	( 18,943.14)	131.9
01-350-5510	RENTAL EQUIPMENT	.00	1,776.63	2,000.00	223.37	88.8
01-350-5530	WORKERS COMPENSATION INSURANCE	2,799.50	16,538.87	19,360.00	2,821.13	85.4
01-350-5610	EQUIPMENT MAINTENANCE	.00	499.08	4,000.00	3,500.92	12.5
01-350-5634	STONE & CONCRETE	.00	67.77	.00	( 67.77)	.0
01-350-5635	STORM SEWER & PIPE	.00	2,237.53	2,500.00	262.47	89.5
01-350-5650	LANDSCAPE SUPPLIES	52.09	105.70	15,000.00	14,894.30	.7
01-350-5651	LANDSCAPING SUPPLIES - NRC	.00	2,988.15	5,500.00	2,511.85	54.3
01-350-5700	OFFICE SUPPLIES	73.19	324.45	2,000.00	1,675.55	16.2
01-350-5710	OPERATING SUPPLIES	566.01	8,015.60	30,000.00	21,984.40	26.7
01-350-5721	SIGNS	.00	8,901.69	20,000.00	11,098.31	44.5
01-350-5730	TOOLS	.00	86.91	1,500.00	1,413.09	5.8
01-350-5751	GASOLINE	9,445.58	22,251.91	25,000.00	2,748.09	89.0
01-350-7023	SAFETY EQUIPMENT	107.70	1,562.55	5,000.00	3,437.45	31.3
TOTAL PUBLIC WORKS		106,639.37	728,775.62	1,192,956.00	464,180.38	61.1

CITY OF PROSPECT HEIGHTS  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 10 MONTHS ENDING FEBRUARY 28, 2018

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
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PUBLIC SAFETY

01-360-4000	WAGES	43,147.68	454,240.15	575,611.00	121,370.85	78.9
01-360-4001	WAGES - SWORN OFFICERS	161,123.00	1,464,139.89	1,804,837.00	340,697.11	81.1
01-360-4002	WAGES - EXTRA STRAIGHT PAY	2,423.12	31,035.29	51,500.00	20,464.71	60.3
01-360-4004	WAGES - PART-TIME SWORN OFFCRS	8,234.00	84,847.96	128,000.00	43,152.04	66.3
01-360-4010	OVERTIME	28.28	2,017.80	2,000.00	( 17.80)	100.9
01-360-4011	OVERTIME - SWORN OFFICERS	5,384.20	94,702.89	140,000.00	45,297.11	67.6
01-360-4100	HEALTH INSURANCE	51,001.60	373,815.00	586,660.00	212,845.00	63.7
01-360-4110	LIFE INSURANCE	442.54	2,617.04	2,769.00	151.96	94.5
01-360-4200	SOCIAL SECURITY	1,934.68	20,737.45	27,143.00	6,405.55	76.4
01-360-4210	MEDICARE	2,752.06	29,702.78	38,414.00	8,711.22	77.3
01-360-4220	IMRF	2,100.40	20,201.20	31,942.00	11,740.80	63.2
01-360-4230	PENSION CONTRIBUTION - R/E TAX	34,645.95	231,639.44	293,093.00	61,453.56	79.0
01-360-4231	PENSION CONTRIBUTION-CITY GF	.00	585,112.50	780,150.00	195,037.50	75.0
01-360-5100	PROFESSIONAL SERVICES	3,835.50	15,261.27	23,700.00	8,438.73	64.4
01-360-5140	PRISONERS CARE	138.34	525.06	2,500.00	1,974.94	21.0
01-360-5141	KENNEL FEES	103.29	2,288.15	4,000.00	1,711.85	57.2
01-360-5200	POSTAGE	61.00	665.41	3,000.00	2,334.59	22.2
01-360-5221	PRINTING	1,241.30	5,428.06	3,500.00	( 1,928.06)	155.1
01-360-5240	NORTHWEST CENTRAL DISPATCH	43,109.34	227,838.01	287,452.00	59,613.99	79.3
01-360-5310	MEMBERSHIPS	85.00	40,518.00	46,000.00	5,482.00	88.1
01-360-5321	AUTO EXPENSE	274.00	1,620.00	2,500.00	880.00	64.8
01-360-5330	TRAINING	456.51	11,222.02	26,900.00	15,677.98	41.7
01-360-5340	TUITION REIMBURSEMENT	1,500.00	3,000.00	8,000.00	5,000.00	37.5
01-360-5410	UTILITIES	483.00	5,343.96	.00	( 5,343.96)	.0
01-360-5500	LIABILITY INSURANCE PREMIUM	35,395.88	87,269.66	56,100.00	( 31,169.66)	155.6
01-360-5510	RENTAL EQUIPMENT	.00	312.03	620.00	307.97	50.3
01-360-5520	ID NETWORKS	.00	13,247.00	13,247.00	.00	100.0
01-360-5530	WORKERS COMPENSATION INSURANCE	6,830.78	92,129.11	159,500.00	67,370.89	57.8
01-360-5610	EQUIPMENT MAINTENANCE	590.22	7,808.48	14,500.00	6,691.52	53.9
01-360-5611	RADIO MAINTENANCE	.00	.00	1,000.00	1,000.00	.0
01-360-5700	OFFICE SUPPLIES	187.28	3,899.14	7,500.00	3,600.86	52.0
01-360-5710	OPERATING SUPPLIES	36.79	3,515.52	11,200.00	7,684.48	31.4
01-360-5740	RANGE SUPPLIES	( 467.49)	3,940.65	7,650.00	3,709.35	51.5
01-360-5741	CLOTHING	1,354.86	14,924.81	25,700.00	10,775.19	58.1
01-360-5751	GASOLINE	.00	22,489.45	50,000.00	27,510.55	45.0
01-360-5820	PUBLICATIONS	125.00	158.00	1,060.00	902.00	14.9
01-360-7022	POLICE TECH/SAFETY SUPPLIES	1,872.98	7,830.51	15,205.00	7,374.49	51.5
TOTAL PUBLIC SAFETY		410,431.09	3,966,043.69	5,232,953.00	1,266,909.31	75.8

PUBLIC SAFETY-SPECIAL ACCT EXP

01-365-5981	DUI EXPENSE	.00	.00	2,800.00	2,800.00	.0
01-365-5982	NARCOTICS EXPENSE	.00	8,000.27	.00	( 8,000.27)	.0
01-365-5983	SEIZED ASSET - EXPENSE	.00	4,161.00	.00	( 4,161.00)	.0
TOTAL PUBLIC SAFETY-SPECIAL ACCT EXP		.00	12,161.27	2,800.00	( 9,361.27)	434.3

REIMBURSABLE EXP

01-370-4101	RETIREE HEALTH INSURANCE	7,952.00	70,245.00	80,039.00	9,794.00	87.8
01-370-5102	GRANT WRITER	.00	20,000.00	20,000.00	.00	100.0
01-370-5751	GASOLINE	.00	3,410.14	8,275.00	4,864.86	41.2
TOTAL REIMBURSABLE EXP		7,952.00	93,655.14	108,314.00	14,658.86	86.5

OTHER EXPENSES

01-380-5970	REFUNDS	.00	287.50	2,500.00	2,212.50	11.5
01-380-5975	SALES TAX REBATE	42,397.06	114,232.10	150,000.00	35,767.90	76.2
01-380-5999	MISCELLANEOUS EXPENSE	.00	380.15	4,000.00	3,619.85	9.5
TOTAL OTHER EXPENSES		42,397.06	114,899.75	156,500.00	41,600.25	73.4

CITY OF PROSPECT HEIGHTS  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 10 MONTHS ENDING FEBRUARY 28, 2018

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
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GRANTS

01-390-5900	GRANT - GENERAL EXPENSE	.00	5,000.00	5,000.00	.00	100.0
01-390-5910	GRANT - VOCA EXPENSE	6,673.67	46,715.69	80,084.00	33,368.31	58.3
01-390-5916	GRANT - GREEN REGION	.00	505.00	.00	( 505.00)	.0
01-390-5946	GRANT-POLICE EQUIP EXPENSE	.00	.00	1,700.00	1,700.00	.0
01-390-5947	GRANT-POLICE TOBACCO EXPENSE	.00	.00	300.00	300.00	.0
TOTAL GRANTS		6,673.67	52,220.69	87,084.00	34,863.31	60.0

DEBT SERVICE

01-400-6000	PRINCIPAL	.00	140,000.00	140,000.00	.00	100.0
01-400-6010	INTEREST	.00	47,997.24	48,030.00	32.76	99.9
TOTAL DEBT SERVICE		.00	187,997.24	188,030.00	32.76	100.0

DEPARTMENT 550

01-550-7011	BUILDING IMPROVEMENTS - PW	.00	5,000.00	.00	( 5,000.00)	.0
01-550-7040	VEHICLES	.00	38,400.50	.00	( 38,400.50)	.0
01-550-7050	ROAD CONSTRUCTION	.00	.00	260,000.00	260,000.00	.0
01-550-7051	SIDEWALKS	.00	2,911.54	.00	( 2,911.54)	.0
01-550-7053	DRAINAGE IMPROVEMENTS	4,010.00	217,109.61	434,000.00	216,890.39	50.0
TOTAL DEPARTMENT 550		4,010.00	263,421.65	694,000.00	430,578.35	38.0

PUBLIC SAFETY CAPITAL OUTLAY

01-560-7040	VEHICLES - POLICE	.00	5,253.90	125,000.00	119,746.10	4.2
TOTAL PUBLIC SAFETY CAPITAL OUTLAY		.00	5,253.90	125,000.00	119,746.10	4.2

OTHER FINANCING USES

01-600-8090	INTERFUND TRANSFER OUT	.00	5,820,743.00	.00	( 5,820,743.00)	.0
TOTAL OTHER FINANCING USES		.00	5,820,743.00	.00	( 5,820,743.00)	.0

TOTAL FUND EXPENDITURES	729,308.32	12,674,293.62	9,756,569.00	( 2,917,724.62)	129.9
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NET REVENUE OVER EXPENDITURES	351,045.91	( 4,906,362.82)	( 761,965.00)	4,144,397.82	(643.9)
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CITY OF PROSPECT HEIGHTS  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 10 MONTHS ENDING FEBRUARY 28, 2018

MOTOR FUEL TAX FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>REVENUES</u>					
11-100-3800	INTEREST INCOME	1,353.37	10,558.49	2,189.00	( 8,369.49)	482.3
	TOTAL REVENUES	1,353.37	10,558.49	2,189.00	( 8,369.49)	482.3
	<u>INTERGOVERNMENTAL REVENUES</u>					
11-110-3120	MOTOR FUEL TAX	31,860.65	381,858.81	418,592.00	36,733.19	91.2
	TOTAL INTERGOVERNMENTAL REVENUES	31,860.65	381,858.81	418,592.00	36,733.19	91.2
	TOTAL FUND REVENUE	33,214.02	392,417.30	420,781.00	28,363.70	93.3

CITY OF PROSPECT HEIGHTS  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 10 MONTHS ENDING FEBRUARY 28, 2018

MOTOR FUEL TAX FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>EXPENSES</u>					
11-300-5100	PROFESSIONAL SERVICES	.00	.00	30,000.00	30,000.00	.0
11-300-5401	SERVICE CHARGE - GENERAL FUND	.00	.00	152,600.00	152,600.00	.0
11-300-5632	ICE CONTROL MAINTENANCE	14,545.16	14,995.16	50,000.00	35,004.84	30.0
	TOTAL EXPENSES	14,545.16	14,995.16	232,600.00	217,604.84	6.5
	<u>CAPITAL OUTLAY GENERAL</u>					
11-500-7050	ROAD CONSTRUCTION	.00	.00	150,000.00	150,000.00	.0
11-500-7051	SIDEWALKS	.00	.00	50,000.00	50,000.00	.0
	TOTAL CAPITAL OUTLAY GENERAL	.00	.00	200,000.00	200,000.00	.0
	TOTAL FUND EXPENDITURES	14,545.16	14,995.16	432,600.00	417,604.84	3.5
	NET REVENUE OVER EXPENDITURES	18,668.86	377,422.14	( 11,819.00)	( 389,241.14)	3193.4



CITY OF PROSPECT HEIGHTS  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 10 MONTHS ENDING FEBRUARY 28, 2018

PALATINE/MILWAUKEE TIF FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
REVENUES						
12-100-3000	REAL ESTATE TAXES	130,816.90	805,711.29	295,994.00	( 509,717.29)	272.2
12-100-3800	INTEREST INCOME	225.77	4,140.63	.00	( 4,140.63)	.0
TOTAL REVENUES		131,042.67	809,851.92	295,994.00	( 513,857.92)	273.6
TOTAL FUND REVENUE		131,042.67	809,851.92	295,994.00	( 513,857.92)	273.6

CITY OF PROSPECT HEIGHTS  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 10 MONTHS ENDING FEBRUARY 28, 2018

PALATINE/MILWAUKEE TIF FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
EXPENSES						
12-300-5100	PROFESSIONAL SERVICES	.00	717.00	.00	( 717.00)	.0
12-300-5101	AUDIT	.00	1,314.00	5,540.00	4,226.00	23.7
12-300-5430	BANK FEES	.00	425.00	850.00	425.00	50.0
12-300-5560	TIF - REHAB/REPAIR EXIST BLDG	.00	391.01	.00	( 391.01)	.0
TOTAL EXPENSES		.00	2,847.01	6,390.00	3,542.99	44.6
DEBT SERVICE						
12-400-6000	PRINCIPAL	.00	500,000.00	500,000.00	.00	100.0
12-400-6010	INTEREST	.00	24,500.00	24,500.00	.00	100.0
TOTAL DEBT SERVICE		.00	524,500.00	524,500.00	.00	100.0
TOTAL FUND EXPENDITURES		.00	527,347.01	530,890.00	3,542.99	99.3
NET REVENUE OVER EXPENDITURES		131,042.67	282,504.91	( 234,896.00)	( 517,400.91)	120.3

CITY OF PROSPECT HEIGHTS  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 10 MONTHS ENDING FEBRUARY 28, 2018

TOURISM DISTRICT

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
REVENUES					
13-100-3020 HOTEL TAXES	38,140.14	715,053.30	876,299.00	161,245.70	81.6
13-100-3800 INTEREST INCOME	19.56	959.14	125.00	( 834.14)	767.3
TOTAL REVENUES	38,159.70	716,012.44	876,424.00	160,411.56	81.7
TOTAL FUND REVENUE	38,159.70	716,012.44	876,424.00	160,411.56	81.7

CITY OF PROSPECT HEIGHTS  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 10 MONTHS ENDING FEBRUARY 28, 2018

TOURISM DISTRICT

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
EXPENSES						
13-300-5101	AUDIT	.00	798.94	1,944.00	1,145.06	41.1
13-300-5108	BEAUTIFICATION	796.07	74,502.88	111,098.00	36,595.12	67.1
13-300-5310	MEMBERSHIPS	.00	55,620.00	63,000.00	7,380.00	88.3
13-300-5401	SERVICE CHARGE - GENERAL FUND	5,891.67	58,916.70	70,700.00	11,783.30	83.3
13-300-5920	GRANT - HOTELS	.00	317,176.57	288,651.00	( 28,525.57)	109.9
TOTAL EXPENSES		6,687.74	507,015.09	535,393.00	28,377.91	94.7
OTHER FINANCING USES						
13-600-8090	INTERFUND TRANSFER OUT	.00	216,488.25	288,651.00	72,162.75	75.0
TOTAL OTHER FINANCING USES		.00	216,488.25	288,651.00	72,162.75	75.0
TOTAL FUND EXPENDITURES		6,687.74	723,503.34	824,044.00	100,540.66	87.8
NET REVENUE OVER EXPENDITURES		31,471.96	( 7,490.90)	52,380.00	59,870.90	( 14.3)

CITY OF PROSPECT HEIGHTS  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 10 MONTHS ENDING FEBRUARY 28, 2018

DEA SEIZURE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
REVENUES					
16-100-3551 POLICE REVENUE-TASK FORCE	.00	182,382.73	.00	( 182,382.73)	.0
16-100-3800 INTEREST INCOME	161.81	1,459.79	.00	( 1,459.79)	.0
TOTAL REVENUES	161.81	183,842.52	.00	( 183,842.52)	.0
TOTAL FUND REVENUE	161.81	183,842.52	.00	( 183,842.52)	.0

CITY OF PROSPECT HEIGHTS  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 10 MONTHS ENDING FEBRUARY 28, 2018

DEA SEIZURE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENSES</u>						
16-300-5101	AUDIT	.00	773.65	1,761.00	987.35	43.9
16-300-5310	MEMBERSHIP	.00	2,417.25	4,000.00	1,582.75	60.4
16-300-5330	TRAINING	.00	595.00	4,500.00	3,905.00	13.2
16-300-5610	EQUIPMENT MAINTENANCE	16,650.00	16,650.00	91,500.00	74,850.00	18.2
16-300-5710	OPERATING SUPPLIES	.00	3,306.60	9,000.00	5,693.40	36.7
TOTAL EXPENSES		16,650.00	23,742.50	110,761.00	87,018.50	21.4
<u>CAPITAL OUTLAY GENERAL</u>						
16-500-7020	EQUIPMENT - CAPITAL	.00	7,775.00	57,500.00	49,725.00	13.5
TOTAL CAPITAL OUTLAY GENERAL		.00	7,775.00	57,500.00	49,725.00	13.5
TOTAL FUND EXPENDITURES		16,650.00	31,517.50	168,261.00	136,743.50	18.7
NET REVENUE OVER EXPENDITURES		( 16,488.19)	152,325.02	( 168,261.00)	( 320,586.02)	90.5

CITY OF PROSPECT HEIGHTS  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 10 MONTHS ENDING FEBRUARY 28, 2018

SOLID WASTE DISPOSAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	REVENUES					
17-100-3355	SOLID WASTE FEES	.00	351,059.75	460,000.00	108,940.25	76.3
17-100-3800	INTEREST INCOME	123.15	1,824.89	200.00	( 1,624.89)	912.5
	TOTAL REVENUES	123.15	352,884.64	460,200.00	107,315.36	76.7
	TOTAL FUND REVENUE	123.15	352,884.64	460,200.00	107,315.36	76.7

CITY OF PROSPECT HEIGHTS  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 10 MONTHS ENDING FEBRUARY 28, 2018

SOLID WASTE DISPOSAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
EXPENSES						
17-300-5101	AUDIT	.00	1,450.55	1,718.00	267.45	84.4
17-300-5401	SERVICE CHARGE - GENERAL FUND	10,500.00	105,000.00	126,000.00	21,000.00	83.3
17-300-5420	SWANCC CHARGES	.00	287,348.06	311,889.00	24,540.94	92.1
TOTAL EXPENSES		10,500.00	393,798.61	439,607.00	45,808.39	89.6
TOTAL FUND EXPENDITURES		10,500.00	393,798.61	439,607.00	45,808.39	89.6
NET REVENUE OVER EXPENDITURES		( 10,376.85)	( 40,913.97)	20,593.00	61,506.97	(198.7)



CITY OF PROSPECT HEIGHTS  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 10 MONTHS ENDING FEBRUARY 28, 2018

PALATINE ROAD TIF FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	REVENUES					
18-100-3000	REAL ESTATE TAXES	77,343.96	422,908.62	.00	( 422,908.62)	.0
18-100-3800	INTEREST INCOME	32.34	148.32	.00	( 148.32)	.0
	TOTAL REVENUES	77,376.30	423,056.94	.00	( 423,056.94)	.0
	TOTAL FUND REVENUE	77,376.30	423,056.94	.00	( 423,056.94)	.0
	NET REVENUE OVER EXPENDITURES	77,376.30	423,056.94	.00	( 423,056.94)	.0

CITY OF PROSPECT HEIGHTS  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 10 MONTHS ENDING FEBRUARY 28, 2018

SSA #1

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
REVENUES						
21-100-3000	REAL ESTATE TAXES	2,138.66	16,154.35	28,400.00	12,245.65	56.9
21-100-3800	INTEREST INCOME	2.80	28.99	.00	( 28.99)	.0
TOTAL REVENUES		2,141.46	16,183.34	28,400.00	12,216.66	57.0
TOTAL FUND REVENUE		2,141.46	16,183.34	28,400.00	12,216.66	57.0

CITY OF PROSPECT HEIGHTS  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 10 MONTHS ENDING FEBRUARY 28, 2018

SSA #1

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
EXPENSES						
21-300-5100	PROFESSIONAL SERVICES	.00	(.79)	.00	.79	.0
21-300-5101	AUDIT	.00	436.38	1,652.00	1,215.62	26.4
21-300-5401	SERVICE CHARGE - GENERAL FUND	1,816.67	18,166.70	21,800.00	3,633.30	83.3
21-300-5530	WORKERS COMPENSATION INSURANCE	.00	462.86	825.00	362.14	56.1
TOTAL EXPENSES		1,816.67	19,065.15	24,277.00	5,211.85	78.5
TOTAL FUND EXPENDITURES		1,816.67	19,065.15	24,277.00	5,211.85	78.5
NET REVENUE OVER EXPENDITURES		324.79	(2,881.81)	4,123.00	7,004.81	(69.9)

CITY OF PROSPECT HEIGHTS  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 10 MONTHS ENDING FEBRUARY 28, 2018

SSA #2

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
REVENUES					
22-100-3000 REAL ESTATE TAXES	5,213.19	27,199.26	43,400.00	16,200.74	62.7
22-100-3800 INTEREST INCOME	18.50	195.02	.00	( 195.02)	.0
TOTAL REVENUES	5,231.69	27,394.28	43,400.00	16,005.72	63.1
TOTAL FUND REVENUE	5,231.69	27,394.28	43,400.00	16,005.72	63.1

CITY OF PROSPECT HEIGHTS  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 10 MONTHS ENDING FEBRUARY 28, 2018

		SSA #2				
		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENSES</u>						
22-300-5101	AUDIT	.00	434.66	1,701.00	1,266.34	25.6
22-300-5401	SERVICE CHARGE - GENERAL FUND	1,916.67	19,166.70	23,000.00	3,833.30	83.3
22-300-5530	WORKERS COMPENSATION INSURANCE	.00	307.69	550.00	242.31	55.9
TOTAL EXPENSES		1,916.67	19,909.05	25,251.00	5,341.95	78.8
TOTAL FUND EXPENDITURES		1,916.67	19,909.05	25,251.00	5,341.95	78.8
NET REVENUE OVER EXPENDITURES		3,315.02	7,485.23	18,149.00	10,663.77	41.2

CITY OF PROSPECT HEIGHTS  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 10 MONTHS ENDING FEBRUARY 28, 2018

		SSA #3				
		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
REVENUES						
23-100-3000	REAL ESTATE TAXES	3,117.98	16,943.36	25,000.00	8,056.64	67.8
23-100-3800	INTEREST INCOME	121.65	1,319.05	100.00	( 1,219.05)	1319.1
TOTAL REVENUES		3,239.63	18,262.41	25,100.00	6,837.59	72.8
TOTAL FUND REVENUE		3,239.63	18,262.41	25,100.00	6,837.59	72.8

CITY OF PROSPECT HEIGHTS  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 10 MONTHS ENDING FEBRUARY 28, 2018

SSA #3

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
EXPENSES						
23-300-5101	AUDIT	.00	950.18	1,716.00	765.82	55.4
23-300-5401	SERVICE CHARGE - GENERAL FUND	2,741.67	27,416.70	32,900.00	5,483.30	83.3
23-300-5530	WORKERS COMPENSATION INSURANCE	.00	1,252.74	2,310.00	1,057.26	54.2
TOTAL EXPENSES		2,741.67	29,619.62	36,926.00	7,306.38	80.2
TOTAL FUND EXPENDITURES		2,741.67	29,619.62	36,926.00	7,306.38	80.2
NET REVENUE OVER EXPENDITURES		497.96	( 11,357.21)	( 11,826.00)	( 468.79)	( 96.0)

CITY OF PROSPECT HEIGHTS  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 10 MONTHS ENDING FEBRUARY 28, 2018

SSA #4

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
REVENUES					
24-100-3000 REAL ESTATE TAXES	1,828.36	24,688.14	42,400.00	17,711.86	58.2
24-100-3800 INTEREST INCOME	17.00	178.18	.00	( 178.18)	.0
TOTAL REVENUES	1,845.36	24,866.32	42,400.00	17,533.68	58.7
TOTAL FUND REVENUE	1,845.36	24,866.32	42,400.00	17,533.68	58.7



CITY OF PROSPECT HEIGHTS  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 10 MONTHS ENDING FEBRUARY 28, 2018

SSA #4

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
EXPENSES						
24-300-5101	AUDIT	.00	431.71	1,683.00	1,251.29	25.7
24-300-5401	SERVICE CHARGE - GENERAL FUND	2,100.00	21,000.00	25,200.00	4,200.00	83.3
24-300-5530	WORKERS COMPENSATION INSURANCE	.00	175.76	330.00	154.24	53.3
TOTAL EXPENSES		2,100.00	21,607.47	27,213.00	5,605.53	79.4
TOTAL FUND EXPENDITURES		2,100.00	21,607.47	27,213.00	5,605.53	79.4
NET REVENUE OVER EXPENDITURES		( 254.64)	3,258.85	15,187.00	11,928.15	21.5

CITY OF PROSPECT HEIGHTS  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 10 MONTHS ENDING FEBRUARY 28, 2018

SSA #5

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	REVENUES					
25-100-3000	REAL ESTATE TAXES	9,893.84	41,597.14	64,600.00	23,002.86	64.4
25-100-3800	INTEREST INCOME	37.27	434.61	35.00	( 399.61)	1241.7
	TOTAL REVENUES	9,931.11	42,031.75	64,635.00	22,603.25	65.0
	TOTAL FUND REVENUE	9,931.11	42,031.75	64,635.00	22,603.25	65.0

CITY OF PROSPECT HEIGHTS  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 10 MONTHS ENDING FEBRUARY 28, 2018

SSA #5

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
EXPENSES						
25-300-5050	SYSTEM MAINTENANCE	99.64	8,278.66	5,000.00	( 3,278.66)	165.6
25-300-5100	PROFESSIONAL SERVICES	.00	6,087.00	10,000.00	3,913.00	60.9
25-300-5101	AUDIT	.00	445.93	1,820.00	1,374.07	24.5
25-300-5401	SERVICE CHARGE - GENERAL FUND	2,950.00	29,500.00	35,400.00	5,900.00	83.3
25-300-5500	LIABILITY INSURANCE	558.83	1,377.81	1,320.00	( 57.81)	104.4
TOTAL EXPENSES		3,608.47	45,689.40	53,540.00	7,850.60	85.3
TOTAL FUND EXPENDITURES		3,608.47	45,689.40	53,540.00	7,850.60	85.3
NET REVENUE OVER EXPENDITURES		6,322.64	( 3,657.65)	11,095.00	14,752.65	( 33.0)

CITY OF PROSPECT HEIGHTS  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 10 MONTHS ENDING FEBRUARY 28, 2018

		SSA #6				
		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
EXPENSES						
26-300-5401	SERVICE CHARGE - GENERAL FUND	1,633.33	1,633.33	.00	( 1,633.33)	.0
TOTAL EXPENSES		1,633.33	1,633.33	.00	( 1,633.33)	.0
TOTAL FUND EXPENDITURES		1,633.33	1,633.33	.00	( 1,633.33)	.0
NET REVENUE OVER EXPENDITURES		( 1,633.33)	( 1,633.33)	.00	1,633.33	.0

CITY OF PROSPECT HEIGHTS  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 10 MONTHS ENDING FEBRUARY 28, 2018

		SSA #8				
		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
REVENUES						
28-100-3000	REAL ESTATE TAXES	30,204.93	146,528.06	218,500.00	71,971.94	67.1
28-100-3800	INTEREST INCOME	99.74	956.48	150.00	( 806.48)	637.7
TOTAL REVENUES		30,304.67	147,484.54	218,650.00	71,165.46	67.5
TOTAL FUND REVENUE		30,304.67	147,484.54	218,650.00	71,165.46	67.5

CITY OF PROSPECT HEIGHTS  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 10 MONTHS ENDING FEBRUARY 28, 2018

		SSA #8				
		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
EXPENSES						
28-300-5100	PROFESSIONAL SERVICES	2,437.94	4,016.60	125,000.00	120,983.40	3.2
28-300-5101	AUDIT	.00	451.68	1,852.00	1,400.32	24.4
28-300-5401	SERVICE CHARGE - GENERAL FUND	4,808.33	48,083.30	57,700.00	9,616.70	83.3
28-300-5500	LIABILITY INSURANCE	836.68	2,062.86	977.00	( 1,085.86)	211.1
28-300-7020	EQUIPMENT	.00	.00	1,000.00	1,000.00	.0
TOTAL EXPENSES		8,082.95	54,614.44	186,529.00	131,914.56	29.3
DEPARTMENT 400						
28-400-6000	PRINCIPAL	.00	.00	100,000.00	100,000.00	.0
28-400-6010	INTEREST	.00	.00	2,250.00	2,250.00	.0
TOTAL DEPARTMENT 400		.00	.00	102,250.00	102,250.00	.0
TOTAL FUND EXPENDITURES		8,082.95	54,614.44	288,779.00	234,164.56	18.9
NET REVENUE OVER EXPENDITURES		22,221.72	92,870.10	( 70,129.00)	( 162,999.10)	132.4

CITY OF PROSPECT HEIGHTS  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 10 MONTHS ENDING FEBRUARY 28, 2018

FUND 30

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
30-200-3990	INTERFUND TRANSFER IN	.00	5,820,743.00	.00	( 5,820,743.00)	.0
	TOTAL DEPARTMENT 200	.00	5,820,743.00	.00	( 5,820,743.00)	.0
	TOTAL FUND REVENUE	.00	5,820,743.00	.00	( 5,820,743.00)	.0
	NET REVENUE OVER EXPENDITURES	.00	5,820,743.00	.00	( 5,820,743.00)	.0

CITY OF PROSPECT HEIGHTS  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 10 MONTHS ENDING FEBRUARY 28, 2018

ROAD CONSTRUCTION FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	CAPITAL OUTLAY GENERAL					
31-500-7053	DRAINAGE IMPROVEMENTS	.00	14,627.00	.00	( 14,627.00)	.0
	TOTAL CAPITAL OUTLAY GENERAL	.00	14,627.00	.00	( 14,627.00)	.0
	TOTAL FUND EXPENDITURES	.00	14,627.00	.00	( 14,627.00)	.0
	NET REVENUE OVER EXPENDITURES	.00	( 14,627.00)	.00	14,627.00	.0



CITY OF PROSPECT HEIGHTS  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 10 MONTHS ENDING FEBRUARY 28, 2018

ROAD CONSTRUCTION DEBT

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	REVENUES					
41-100-3000	REAL ESTATE TAXES	138,110.08	868,850.29	1,296,735.00	427,884.71	67.0
41-100-3800	INTEREST INCOME	446.76	4,258.28	1,200.00	( 3,058.28)	354.9
	TOTAL REVENUES	138,556.84	873,108.57	1,297,935.00	424,826.43	67.3
	TOTAL FUND REVENUE	138,556.84	873,108.57	1,297,935.00	424,826.43	67.3

CITY OF PROSPECT HEIGHTS  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 10 MONTHS ENDING FEBRUARY 28, 2018

ROAD CONSTRUCTION DEBT

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
EXPENSES						
41-300-5101	AUDIT	.00	1,130.45	6,000.00	4,869.55	18.8
41-300-5401	SERVICE CHARGES	1,783.33	17,833.30	19,800.00	1,966.70	90.1
41-300-5430	BANK FEES	.00	800.00	2,700.00	1,900.00	29.6
TOTAL EXPENSES		1,783.33	19,763.75	28,500.00	8,736.25	69.4
DEBT SERVICE						
41-400-6000	PRINCIPAL	.00	995,000.00	995,000.00	.00	100.0
41-400-6010	INTEREST	.00	301,735.00	301,736.00	1.00	100.0
TOTAL DEBT SERVICE		.00	1,296,735.00	1,296,736.00	1.00	100.0
TOTAL FUND EXPENDITURES		1,783.33	1,316,498.75	1,325,236.00	8,737.25	99.3
NET REVENUE OVER EXPENDITURES		136,773.51	( 443,390.18)	( 27,301.00)	416,089.18	(1624.

CITY OF PROSPECT HEIGHTS  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 10 MONTHS ENDING FEBRUARY 28, 2018

SSA #6 DEBT

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
REVENUES					
46-100-3000 REAL ESTATE TAXES	21,392.10	188,542.12	238,503.00	49,960.88	79.1
46-100-3800 INTEREST INCOME	79.03	780.38	50.00	( 730.38)	1560.8
TOTAL REVENUES	21,471.13	189,322.50	238,553.00	49,230.50	79.4
TOTAL FUND REVENUE	21,471.13	189,322.50	238,553.00	49,230.50	79.4

CITY OF PROSPECT HEIGHTS  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 10 MONTHS ENDING FEBRUARY 28, 2018

SSA #6 DEBT

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
EXPENSES						
46-300-5101	AUDIT	.00	941.63	2,000.00	1,058.37	47.1
46-300-5401	SERVICE CHARGES	.00	14,699.97	21,400.00	6,700.03	68.7
46-300-5430	BANK FEES	450.00	450.00	450.00	.00	100.0
TOTAL EXPENSES		450.00	16,091.60	23,850.00	7,758.40	67.5
DEBT SERVICE						
46-400-6000	PRINCIPAL	.00	120,000.00	120,000.00	.00	100.0
46-400-6010	INTEREST	.00	118,502.50	118,503.00	.50	100.0
TOTAL DEBT SERVICE		.00	238,502.50	238,503.00	.50	100.0
TOTAL FUND EXPENDITURES		450.00	254,594.10	262,353.00	7,758.90	97.0
NET REVENUE OVER EXPENDITURES		21,021.13	( 65,271.60)	( 23,800.00)	41,471.60	(274.3)

CITY OF PROSPECT HEIGHTS  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 10 MONTHS ENDING FEBRUARY 28, 2018

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
REVENUES					
51-100-3800 INTEREST INCOME	1,563.69	12,137.31	3,000.00	( 9,137.31)	404.6
51-100-3880 WATER SALES	20,758.80	214,118.12	270,165.00	56,046.88	79.3
51-100-3881 WATER DELIVERY CHARGE	29,176.37	289,822.80	348,190.00	58,367.20	83.2
51-100-3882 WATER INFRASTRUCTURE RESERVE	12,571.49	125,111.17	163,369.00	38,257.83	76.6
51-100-3883 WATER DEBT RETIREMENT CHARGE	6,565.23	65,864.84	78,310.00	12,445.16	84.1
51-100-3884 WATER SANITARY SEWER	.00	.00	600.00	600.00	.0
51-100-3885 PENALTY	299.47	2,946.25	1,500.00	( 1,446.25)	196.4
TOTAL REVENUES	70,935.05	710,000.49	865,134.00	155,133.51	82.1
TOTAL FUND REVENUE	70,935.05	710,000.49	865,134.00	155,133.51	82.1

CITY OF PROSPECT HEIGHTS  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 10 MONTHS ENDING FEBRUARY 28, 2018

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
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EXPENSES

51-300-4000	WAGES	5,427.74	56,150.37	80,914.00	24,763.63	69.4
51-300-4010	OVERTIME	.00	1,480.30	5,000.00	3,519.70	29.6
51-300-4100	HEALTH INSURANCE	2,048.00	31,416.50	25,075.00	( 6,341.50)	125.3
51-300-4110	LIFE INSURANCE	20.50	369.71	148.00	( 221.71)	249.8
51-300-4200	SOCIAL SECURITY	336.34	3,543.59	5,327.00	1,783.41	66.5
51-300-4210	MEDICARE	78.66	828.72	1,246.00	417.28	66.5
51-300-4220	IMRF	524.73	5,555.73	11,472.00	5,916.27	48.4
51-300-5000	BUILDING MAINTENANCE	.00	211.80	3,000.00	2,788.20	7.1
51-300-5050	SYSTEM MAINTENANCE	640.98	13,777.03	61,900.00	48,122.97	22.3
51-300-5100	PROFESSIONAL SERVICES	1,008.00	12,967.25	25,000.00	12,032.75	51.9
51-300-5101	AUDIT	2,475.00	25,276.03	4,595.00	( 20,681.03)	550.1
51-300-5200	POSTAGE	.00	1,801.62	3,100.00	1,298.38	58.1
51-300-5221	PRINTING	.00	644.80	450.00	( 194.80)	143.3
51-300-5222	LEGAL NOTICES	.00	.00	1,500.00	1,500.00	.0
51-300-5310	MEMBERSHIPS	.00	891.00	1,500.00	609.00	59.4
51-300-5330	TRAINING	168.00	168.00	3,050.00	2,882.00	5.5
51-300-5401	SERVICE CHARGES	20,166.67	201,666.70	242,000.00	40,333.30	83.3
51-300-5410	UTILITIES	1,882.76	13,098.12	15,000.00	1,901.88	87.3
51-300-5412	WATER	1,717.31	171,465.31	220,000.00	48,534.69	77.9
51-300-5430	CREDIT CARD & BANK CHARGES	.00	9,761.46	2,500.00	( 7,261.46)	390.5
51-300-5500	LIABILITY INSURANCE	18,727.76	46,173.88	33,333.00	( 12,840.88)	138.5
51-300-5501	INSURANCE DEDUCTIBLES	.00	.00	2,500.00	2,500.00	.0
51-300-5530	WORKERS COMPENSATION INSURANCE	335.94	3,375.88	6,050.00	2,674.12	55.8
51-300-5710	OPERATING SUPPLIES	45.46	2,346.46	10,000.00	7,653.54	23.5
51-300-5750	CHEMICALS	.00	.00	2,000.00	2,000.00	.0
51-300-5751	GASOLINE	.00	.00	2,500.00	2,500.00	.0
51-300-5970	REFUNDS	1,264.00	1,264.00	.00	( 1,264.00)	.0

TOTAL EXPENSES

56,867.85	604,234.26	769,160.00	164,925.74	78.6
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DEBT SERVICE

51-400-6000	PRINCIPAL	.00	55,000.00	55,000.00	.00	100.0
51-400-6010	INTEREST	.00	23,310.00	23,310.00	.00	100.0

TOTAL DEBT SERVICE

.00	78,310.00	78,310.00	.00	100.0
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CAPITAL OUTLAY GENERAL

51-500-7020	EQUIPMENT	.00	.00	135,000.00	135,000.00	.0
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TOTAL CAPITAL OUTLAY GENERAL

.00	.00	135,000.00	135,000.00	.0
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OTHER FINANCING USES

51-600-8000	DEPRECIATION	.00	.00	155,000.00	155,000.00	.0
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TOTAL OTHER FINANCING USES

.00	.00	155,000.00	155,000.00	.0
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TOTAL FUND EXPENDITURES

56,867.85	682,544.26	1,137,470.00	454,925.74	60.0
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NET REVENUE OVER EXPENDITURES

14,067.20	27,456.23	( 272,336.00)	( 299,792.23)	10.1
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CITY OF PROSPECT HEIGHTS  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 10 MONTHS ENDING FEBRUARY 28, 2018

		PARKING FUND				
		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>REVENUES</u>						
52-100-3330	PARKING FEES	3,871.98	52,543.96	64,000.00	11,456.04	82.1
	TOTAL REVENUES	3,871.98	52,543.96	64,000.00	11,456.04	82.1
	TOTAL FUND REVENUE	3,871.98	52,543.96	64,000.00	11,456.04	82.1

CITY OF PROSPECT HEIGHTS  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 10 MONTHS ENDING FEBRUARY 28, 2018

PARKING FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
EXPENSES						
52-300-5100	PROFESSIONAL SERVICES	8,006.00	8,156.00	10,200.00	2,044.00	80.0
52-300-5101	AUDIT	.00	1,319.45	2,500.00	1,180.55	52.8
52-300-5401	SERVICE CHARGE - GENERAL FUND	2,583.33	25,833.30	31,000.00	5,166.70	83.3
52-300-5410	UTILITIES	1,058.47	5,292.93	11,000.00	5,707.07	48.1
52-300-5500	LIABILITY INSURANCE	.00	6,243.50	6,380.00	136.50	97.9
52-300-5501	INSURANCE DEDUCTIBLES	.00	.00	2,500.00	2,500.00	.0
52-300-5511	FACILITY RENT	.00	21,000.00	20,000.00	( 1,000.00)	105.0
52-300-5632	ICE CONTROL MAINTENANCE	.00	115.28	500.00	384.72	23.1
52-300-5710	OPERATING SUPPLIES	.00	1,013.11	2,000.00	986.89	50.7
52-300-5970	REFUNDS	245.00	455.00	250.00	( 205.00)	182.0
TOTAL EXPENSES		11,892.80	69,428.57	86,330.00	16,901.43	80.4
OTHER FINANCING USES						
52-600-8000	DEPRECIATION	.00	.00	32,136.00	32,136.00	.0
TOTAL OTHER FINANCING USES		.00	.00	32,136.00	32,136.00	.0
TOTAL FUND EXPENDITURES		11,892.80	69,428.57	118,466.00	49,037.43	58.6
NET REVENUE OVER EXPENDITURES		( 8,020.82)	( 16,884.61)	( 54,466.00)	( 37,581.39)	( 31.0)



CITY OF PROSPECT HEIGHTS  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 10 MONTHS ENDING FEBRUARY 28, 2018

SANITARY SEWER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	REVENUES					
53-100-3400	PERMIT FEES	.00	.00	1,125.00	1,125.00	.0
53-100-3884	SANITARY SEWER CHARGES	( 897.60)	582,648.41	672,000.00	89,351.59	86.7
53-100-3885	PENALTY	( 50.42)	2,859.12	.00	( 2,859.12)	.0
53-100-3899	OTHER INCOME	.00	7,342.74	.00	( 7,342.74)	.0
	TOTAL REVENUES	( 948.02)	592,850.27	673,125.00	80,274.73	88.1
	TOTAL FUND REVENUE	( 948.02)	592,850.27	673,125.00	80,274.73	88.1

CITY OF PROSPECT HEIGHTS  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 10 MONTHS ENDING FEBRUARY 28, 2018

SANITARY SEWER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
EXPENSES						
53-300-4000	WAGES	958.88	9,791.96	28,379.00	18,587.04	34.5
53-300-4100	HEALTH INSURANCE	.00	.00	6,333.00	6,333.00	.0
53-300-4110	LIFE INSURANCE	.00	.00	49.00	49.00	.0
53-300-4200	SOCIAL SECURITY	59.28	605.36	1,760.00	1,154.64	34.4
53-300-4210	MEDICARE	13.86	141.54	411.00	269.46	34.4
53-300-4220	IMRF	118.52	1,143.00	3,655.00	2,512.00	31.3
53-300-5050	SYSTEM MAINTENANCE	.00	9,581.50	.00	( 9,581.50)	.0
53-300-5100	PROFESSIONAL SERVICES	( 1,299.11)	17,721.48	297,000.00	279,278.52	6.0
53-300-5101	AUDIT	2,475.00	20,593.42	2,000.00	( 18,593.42)	1029.7
53-300-5200	POSTAGE	.00	3,525.75	3,920.00	394.25	89.9
53-300-5221	PRINTING	.00	769.00	1,000.00	231.00	76.9
53-300-5330	TRAINING	.00	.00	5,000.00	5,000.00	.0
53-300-5401	SERVICE CHARGES	16,416.67	164,166.70	197,000.00	32,833.30	83.3
53-300-5430	CREDIT CARD CHARGES	.00	.00	850.00	850.00	.0
53-300-5500	LIABILITY INSURANCE	4,260.24	4,260.24	.00	( 4,260.24)	.0
53-300-5530	WORKER'S COMP INSURANCE	335.94	335.94	1,363.00	1,027.06	24.7
TOTAL EXPENSES		23,339.28	232,635.89	548,720.00	316,084.11	42.4
CAPITAL OUTLAY GENERAL						
53-500-7051	SYSTEM IMPROVEMENTS	.00	3,466.05	375,000.00	371,533.95	.9
TOTAL CAPITAL OUTLAY GENERAL		.00	3,466.05	375,000.00	371,533.95	.9
TOTAL FUND EXPENDITURES		23,339.28	236,101.94	923,720.00	687,618.06	25.6
NET REVENUE OVER EXPENDITURES		( 24,287.30)	356,748.33	( 250,595.00)	( 607,343.33)	142.4

CITY OF PROSPECT HEIGHTS  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 10 MONTHS ENDING FEBRUARY 28, 2018

POLICE PENSION

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
REVENUES					
71-100-3000 REAL ESTATE TAXES	34,645.95	231,639.44	293,093.00	61,453.56	79.0
71-100-3800 INTEREST INCOME	15.51	626.72	.00	( 626.72)	.0
71-100-3801 NET APPRECIATION - FV INV	.00	1,551,881.34	.00	( 1,551,881.34)	.0
71-100-3860 CITY CONTRIBUTION	.00	585,112.50	780,150.00	195,037.50	75.0
71-100-3861 EMPLOYEE CONTRIBUTION	16,132.47	167,353.02	203,341.00	35,987.98	82.3
TOTAL REVENUES	50,793.93	2,536,613.02	1,276,584.00	( 1,260,029.02)	198.7
TOTAL FUND REVENUE	50,793.93	2,536,613.02	1,276,584.00	( 1,260,029.02)	198.7

CITY OF PROSPECT HEIGHTS  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 10 MONTHS ENDING FEBRUARY 28, 2018

POLICE PENSION

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
EXPENSES					
71-300-4232 DISABILITY BENEFITS	10,981.60	112,138.93	81,897.00	( 30,241.93)	136.9
71-300-4233 PENSION PAYMENTS	49,792.57	446,945.48	661,878.00	214,932.52	67.5
71-300-5100 PROFESSIONAL SERVICES	665.00	15,245.00	32,500.00	17,255.00	46.9
71-300-5107 INVESTMENT EXPENSE	.00	23,626.67	27,669.00	4,042.33	85.4
71-300-5331 CONFERENCES	.00	4,198.93	2,800.00	( 1,398.93)	150.0
71-300-5440 STATE FILING FEE	.00	2,552.49	2,500.00	( 52.49)	102.1
TOTAL EXPENSES	61,439.17	604,707.50	809,244.00	204,536.50	74.7
TOTAL FUND EXPENDITURES	61,439.17	604,707.50	809,244.00	204,536.50	74.7
NET REVENUE OVER EXPENDITURES	( 10,645.24)	1,931,905.52	467,340.00	( 1,464,565.52)	413.4

CITY OF PROSPECT HEIGHTS  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 10 MONTHS ENDING FEBRUARY 28, 2018

ROAD & BUILDING BOND ESCROW

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
72-100-3899	MISCELLANEOUS INCOME	46.20	450.64	.00	( 450.64)	.0
	TOTAL DEPARTMENT 100	46.20	450.64	.00	( 450.64)	.0
	TOTAL FUND REVENUE	46.20	450.64	.00	( 450.64)	.0
	NET REVENUE OVER EXPENDITURES	46.20	450.64	.00	( 450.64)	.0



To: Mayor Helmer and Members of the City Council

From: Joe Wade

Subject: Professional Services Agreement with Azavar Audit Solutions

**Background:**

Among the goals of the City of Prospect Heights is to ensure the proper collection of all taxes and fees of the City. This task presents challenges as the City encompasses properties with postal addresses of other communities. In order to conduct a necessary audit of these taxes and fees, outside contractual assistance is necessary.

A presentation by the recommended vendor, Azavar Audit Solutions, was made at the February 12 Council meeting. As the audit process would involve utility and sales tax payers, Council requested staff to undertake a preliminary review of sales tax registrants, before entering into an agreement with Azavar.

Please be advised staff recently completed reviews of state sales tax registrants and windshield tour and review of the City's principal business districts. Businesses not represented on the State list have been identified and reported.

**Analysis:**

Staff interviewed two firms which specialize in this service. Azavar is recommended. The Company will conduct an audit of taxes and fees due to the City. Payment to the Company is based upon recovered revenues. This contingency fee structure provides Azavar with 45 per cent of new revenues recovered by the audit process.

**Recommendation:**

In accordance with Council direction, staff undertook a cursory review of sales tax registrants. As this has been completed, staff recommends execution of this agreement with Azavar for the auditing and recovery of fees due the City of Prospect Heights.

## CONTINGENT FEE PROFESSIONAL SERVICES AGREEMENT

This Professional Services Agreement ("Agreement") is made and entered into by and between Azavar Audit Solutions, Incorporated, an Illinois corporation having its principal place of business at 55 East Jackson Boulevard, Suite 2100, Chicago, Illinois 60604 ("Azavar"), and the City of Prospect Heights an Illinois municipal corporation having its principal place of business at 8 North Elmhurst Road, Prospect Heights, Illinois 60070 ("Customer").

### 1. SCOPE OF SERVICES

1.1 Subject to the following terms and conditions, Azavar shall provide professional computer, data audit, compliance management, and management consulting services ("Services") in accordance with the below statement of work. Azavar will render the services provided under this Agreement in a workmanlike manner in accordance with industry standards. The services and work provided shall be provided in substantial accordance with the below statements:

- (a) Azavar shall undertake a Municipal Audit Program on behalf of the Customer. As part of the Municipal Audit Program Azavar shall, on behalf of the Customer, separately review and audit each fee, ordinance, contract, franchise agreement, utility tax, locally administered taxes or fees, locally imposed occupation tax, ad valorem tax, excise tax, taxpayer, franchise fee, utility service fee, intergovernmental or other remittances to the Customer, and expense imposed by or upon the Customer within the Customer's corporate boundaries ("Audits") including, but not limited to local businesses, electric, gas, cable, telecommunications, refuse, and water providers ("Providers") on behalf of the Customer. Azavar shall review during the course of its work for the Customer, Customer ordinances, contracts, receipts, addresses and databases, including any of the aforementioned items, whether administered locally, by the state or federal government, by any other government or non-government organization, or by any other third-party, revenues relating to state and local sales/use/occupation taxes, including amusement taxes, business license/registration databases and revenue, and any other locally authorized fees and/or licenses, including liquor licenses. Azavar shall review and audit, food, beverage, and/or liquor taxes and/or fees and hotel, motel, bed, and/or transient occupancy taxes where applicable to the Customer. Azavar shall review and consult Customer on areas to enhance, increase, or maximize Customer revenues including, but not limited to, previous, existing, or new ordinances, agreements, or third-party contracts. Should the Customer own or operate its own utilities including electric, natural gas, water or other utilities, Azavar shall also review and audit the revenues, , and expenses of those Customer owned or operated utilities.
- (b) The purpose of each audit is to determine past, present, and future taxes, franchise fees, service fees, or any other recoveries, refunds, monies or revenue owed to the Customer that were not properly attributed to the Customer or were not properly paid or collected and to determine future taxes, franchise fees, and other monies owed to the Customer not previously counted so that Customer can collect these past, present, and future monies. Federal and Illinois state law, the Customer's own local ordinances and databases, and the franchise agreements, contracts or bills between Customer and Providers are used by Azavar to conduct the Audits and Azavar will present to Customer in writing during the course of the Audits findings of monies paid, due, or potentially due to the Customer for review by the Customer ("Findings"). Where already allowable by existing Customer contracts or agreements or Federal, State, or local laws or ordinances, this Agreement authorizes Azavar to correct any prospective errors and make a reasonable effort to collect monies due to the Customer under such applicable laws, local ordinances, or contracts. Azavar shall review Customer ordinances and shall present Findings to Customer to maximize Customer revenues as part of the Audits, and where such Findings requires a change into the future, Azavar will only implement such change after Customer has reviewed and agreed to in writing any such change. Customer understands that Findings may include, but are not limited to, changes to technology, organizational processes, process automation, Customer communication practices, Customer governing practices, and/or updates to local ordinances or the codification thereof. Customer agrees that any Findings, whether implemented in whole or in part by Azavar or the Customer, shall be fully compensable under Section 3 of this Agreement, including wherein the Findings require any amendments to an ordinance and wherein the ordinance is changed. Customer agrees to review any Findings within thirty (30) days.
- (c) Customer hereby represents that it is not engaged in any Audits as contemplated under this Agreement and shall therefore pay Azavar the fees set forth in this Agreement for any Findings made by Azavar. Customer agrees that it shall not initiate or engage in any Audits, changes to any ordinances related to any Audits, or execution or renewal of any contracts or franchise agreements related to any Audits as contemplated under this Agreement without Azavar's prior written consent.
- (d) In order to perform the Audits, Azavar shall require full access to Customer records and Provider records. Customer shall use its authority as necessary to assist in acquiring information and procure data from Providers. Customer agrees that it shall cooperate with Azavar, provide any documentation and records requested by Azavar, and provide continued access (prior to, during, and following any Audits) to documentation and records, and shall engage in meetings with Providers when requested by Azavar. Customer shall notify Azavar of any Provider requested meetings with Customer and shall include Azavar in said meetings.
- (e) During the course of each audit, Azavar may find that rather than being owed past due funds, the Customer owes funds erroneously paid to the Customer. In this case, Azavar will immediately terminate its participation for that specific Provider audit at no cost to the Customer and will document the error and provide the Customer with information necessary to correct the error. Azavar shall have no liability to Customer for these errors or actions arising from Azavar's or Customer's knowledge thereof.
- (f) Customer acknowledges that each Provider is a separate entity that is not controlled by Azavar and therefore Azavar cannot predict all the steps or actions that a Provider will take to limit its responsibility or liability during the audit. Should Customer negotiate, abate, cancel, amend, delay, or waive by any means all or a portion of funds identified as payable to Customer during an audit, Customer shall pay all Azavar expenses and fees on a time and materials basis for that audit in addition to any applicable contingency fees for any Findings that were identified by Azavar or by its Audits;
- (g) The first audit start date is expected to be within no later than thirty (30) days from the date of this Agreement unless changed and approved by the Customer's Audit Primary Contact and Liaison;
- (h) Each audit is expected to last at least six (6) months. Each subsequent audit will begin after payment terms and obligations have been satisfactorily met from previously completed Audits however overlapping audit work may take place at the discretion of Azavar. Audit timelines are set at the discretion of Azavar;

- (i) Audit status meetings will be held regularly via phone, email, or in person throughout the course of the Audits between Azavar and the Customer's Primary Contact and Liaison and will occur approximately every quarter;
- (j) Jason Perry, Municipal Audit Program Manager, and Azavar specialists will be auditors under this agreement. All Azavar staff or subcontractors shall be supervised by the Azavar Program Manager.

1.2 Customer agrees to provide reasonable facilities, space, desks, chairs, telephone and reasonably necessary office supplies for Consultants working on Customer's premises as may be reasonably required for the performance of the Services set forth in this Agreement and in any Exhibit hereto. Customer will assign and designate an employee to be the Audit Primary Contact and Liaison. The Customer's Audit Primary Contact and Liaison will be the final decision maker for the Customer as it relates to this audit and will meet with Azavar staff on a regular basis as necessary. Lack of participation of Customer staff, especially at critical milestones during an audit, will adversely affect the audit timeline and successful recovery of funds. Customer's staff shall be available for meetings and participation with Providers to properly verify records and recover funds.

2. **INDEPENDENT CONTRACTOR.** Azavar acknowledges and agrees that the relationship of the parties hereunder shall be that of independent contractor and that neither Azavar nor its employees shall be deemed to be an employee of Customer for any reason whatsoever. Neither Azavar nor Azavar's employees shall be entitled to any Customer employment rights or benefits whatsoever. Customer shall designate Azavar as Power of Attorney with the Illinois Department of Revenue solely for the purpose of reviewing data provided by the Illinois Department of Revenue.

3. **PAYMENT TERMS.**

3.1 Customer shall compensate Azavar the fees set forth in this agreement on a contingency basis. If applicable, Azavar shall submit an invoice to Customer on a monthly basis detailing the amounts charged to Customer pursuant to the terms of this Agreement. Any invoice not disputed in writing by Customer within thirty (30) days after the receipt of such invoice shall be considered approved by the Customer. Customer shall remit payment to Azavar in accordance with the Local Government Prompt Payment Act. If Customer defaults on payment of any invoice that is not disputed in writing by Customer within thirty (30) days after the receipt of such invoice Azavar, at its discretion, may accelerate all payments due under this Agreement and seek recovery of all estimated fees due to Azavar based on Findings. Azavar shall be entitled to recover all costs of collection including, but not limited to, finance charges, interest at the rate of one percent (1%) per month, reasonable attorney's fees, court costs, and collection service fees and costs for any efforts to collect fees from the customer. Contingency payment terms are outlined below. If Customer negotiates, abates, cancels, amends, delays, or waives, without Azavar's written consent, any tax determination or Findings that were identified by Azavar or by its Audits where such Findings were allowed under the law at the time the tax determination or Findings were made, Customer shall pay to Azavar applicable contingency fees for the total said tax determination or Findings at the rates set forth below and for the following thirty-six (36) months. If Customer later implements during the subsequent thirty-six (36) months any Findings Customer initially declined based on Azavar programs or recommendations, Azavar shall be paid by Customer its portion of the savings and/or recoveries over the following thirty-six (thirty-four months at the contingency fee rates set forth below.

3.2 Customer shall pay Azavar an amount equal to forty-five (45) percent of any new revenues or prospective funds recovered per account or per Provider for thirty-six (36) months following when funds begin to be properly remitted to the Customer. In the event Azavar is able to recover any retroactive funds, any additional savings or revenue increases for any time period, or any credits at any time, Customer will pay Azavar an amount equal to forty-five (45) percent of any retroactive funds, savings, and fair market value for any other special consideration or compensation recovered for or received by the Customer from any Provider. All contingency fees paid to Azavar are based on determinations of recovery by Azavar including Provider data and regulatory filings. All revenue after the subsequent thirty-six (36) month period for each account individually will accrue to the sole benefit of the Customer.

3.3 As it pertains to Customer expenses, utility service bill and cost Audits, Customer shall pay Azavar an amount equal to forty-five (45) percent of prospective savings approved by Customer for thirty-six (36) months following the date savings per Provider is implemented by Azavar or Customer. In the event Azavar is able to recover any refunds or any credits at any time, Customer will pay Azavar an amount equal to forty-five (45) percent of said refunds or credits recovered for or received by Customer from any Provider. All contingency fees paid to Azavar are based on determinations of savings by Azavar including Provider data and regulatory filings. All savings after the subsequent thirty-six (36) month period for each service provider individually will accrue to the sole benefit of the Customer.

4. **CONFIDENTIAL INFORMATION**

4.1 Each party acknowledges that in the performance of its obligations hereunder, either party may have access to information belonging to the other which is proprietary, private and highly confidential ("Confidential Information"). Each party, on behalf of itself and its employees, agrees not to disclose to any third party any Confidential Information to which it may have access while performing its obligations hereunder without the written consent of the disclosing party which shall be executed by an officer of such disclosing party. Confidential Information does not include: (i) written information legally acquired by either party prior to the negotiation of this Agreement, (ii) information which is or becomes a matter of public knowledge, (iii) information which is or becomes available to the recipient party from third parties where such third parties have no confidentiality obligations to the disclosing party; and (iv) information subject to disclosure under Illinois' Freedom of Information Act (5 ILCS 140/1 *et seq.*).

4.2 Azavar agrees that any work product or any other data or information that is provided by Customer in connection with the Services shall remain the property of Customer, and shall be returned promptly upon demand by Customer, or if not earlier demanded, upon expiration of the Services provided under the Statement of Work hereto.



5. **INTELLECTUAL PROPERTY**

- 5.1 No work performed by Azavar or any Consultant with respect to the Services or any supporting or related documentation therefor shall be considered to be a Work Made for Hire (as defined under U.S. copyright law) and, as such, shall be owned by and for the benefit of Azavar. In the event that it should be determined that any of such Services or supporting documentation qualifies as a "Work Made for Hire" under U.S. copyright law, then Customer will and hereby does assign to Azavar, for no additional consideration, all right, title, and interest that it may possess in such Services and related documentation including, but not limited to, all copyright and proprietary rights relating thereto. Upon request, Customer will take such steps as are reasonably necessary to enable Azavar to record such assignment. Customer will sign, upon request, any documents needed to confirm that the Services or any portion thereof is not a Work Made for Hire and/or to effectuate the assignment of its rights to Azavar.
- 5.2 Under no circumstance shall Customer have the right to distribute any software containing, or based upon, Confidential Information of Azavar to any third party without the prior written consent of Azavar which must be executed by a senior officer of Azavar.
- 5.3 Customer agrees that it shall use and participate in pilot or beta testing of Azavar developed, hosted, managed, and supported software pertaining to local government expense management, tax location management, tax filing and payment applications for locally authorized and/or administered taxes or fees, and revenue monitoring, management, and reporting software ("Azavar Software"). Customer agrees that it shall, within no more than six (6) months from the date of execution of this Agreement, provide Azavar information necessary to deploy Azavar Software, including, but not limited to, the portions of Azavar Software that provide for electronic filing and payment of locally authorized and/or administered taxes or fees such that the Azavar Software shall be available on Customer's official website and accessible to users of Customer's website in a live and secure production environment. Azavar shall provide Customer a draft ordinance, which Customer agrees to present to its locally elected body politic for consideration and adoption wherein said ordinance shall require, within no more than twelve (12) months from adoption of the ordinance ("Enactment Date"), that all locally authorized and/or administered taxes or fees supported by Azavar Software shall only be filed and paid electronically by fee or taxpayers using Azavar Software and that Customer shall only accept filing and payment of all locally authorized and/or administered taxes or fees electronically following the Enactment Date and in accordance with the terms of the then applicable End User License Agreement(s). Customer agrees that any and all such software, including Azavar Software, is the property of Azavar and that Customer will provide Azavar feedback in writing regarding the features and function of Azavar Software. Customer agrees to respond in writing within thirty (30) days to any Azavar written requests for Customer feedback pertaining to Azavar Software. Unless otherwise agreed and attached hereto as an amendment to this Agreement, Azavar shall provide Customer access and use of any Azavar provided software at no charge for a period of no less than six (6) months and not to exceed twelve (12) months, at which time Customer and Azavar shall negotiate and agree to licensing and fees.

6. **DISCLAIMER**

**EXCEPT AS EXPRESSLY PROVIDED IN THIS AGREEMENT, AZAVAR DOES NOT MAKE ANY WARRANTY, EXPRESS OR IMPLIED, WITH RESPECT TO THE SERVICES RENDERED UNDER THIS AGREEMENT OR THE RESULTS OBTAINED FROM AZAVAR'S WORK, INCLUDING, WITHOUT LIMITATION, ANY IMPLIED WARRANTY OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE. IN NO EVENT SHALL AZAVAR BE LIABLE FOR CONSEQUENTIAL, INCIDENTAL, SPECIAL, OR INDIRECT DAMAGES, OR FOR ACTS OF NEGLIGENCE THAT ARE NOT INTENTIONAL OR RECKLESS IN NATURE, REGARDLESS OF WHETHER IT HAS BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGES. CUSTOMER AGREES THAT AZAVAR'S LIABILITY HEREUNDER FOR DAMAGES, REGARDLESS OF THE FORM OF ACTION, SHALL NOT EXCEED THE TOTAL AMOUNT PAID FOR THE SERVICES GIVING RISE TO THE DAMAGES UNDER THE APPLICABLE ESTIMATE OR IN THE AUTHORIZATION FOR THE PARTICULAR SERVICE IF NO ESTIMATE IS PROVIDED.**

7. **TERMINATION**

- 7.1 Unless earlier terminated in accordance with Section 7.2 below, this Agreement shall be effective from the date first written above and shall continue thereafter until terminated upon 90 days written notice by Customer or Azavar.
- 7.2 Termination for any cause or under any provision of this Agreement shall not prejudice or affect any right of action or remedy which shall have accrued or shall thereafter accrue to either party.
- 7.3 The provisions set forth above in Section 3 (Payment Terms), Section 4 (Confidential Information), and Section 5 (Intellectual Property) and below in Section 9 (Assignment), and Section 10 (Use of Customer Name) shall survive termination of this Agreement.

8. **NOTICES.** Any notice made in accordance with this Agreement shall be sent by certified mail or by overnight express mail:

If to Azavar  
General Counsel  
Azavar Audit Solutions, Inc.  
55 East Jackson Boulevard, Suite 2100  
Chicago, Illinois 60604

If to Customer  
City Attorney  
City of Prospect Heights  
8 North Elmhurst Road  
Prospect Heights, Illinois 60070

9. **ASSIGNMENT.** Neither party may assign this Agreement or any of its rights hereunder without the prior written consent of the other party hereto, except Azavar shall be entitled to assign its rights and obligations under this Agreement in connection with a sale of all or substantially all of Azavar's assets.

10. **USE OF CUSTOMER NAME.** Customer hereby consents to Azavar's use of Customer's name in Azavar's marketing materials; provided, however, that Customer's name shall not be so used in such a fashion that could reasonably be deemed to be an endorsement by Customer of Azavar unless such an endorsement is provided by customer.
11. **COMPLETE AGREEMENT.** This Agreement, along with each Statement of Work attached hereto from time to time, contains the entire Agreement between the parties hereto with respect to the matters specified herein. The invalidity or unenforceability of any provision of this Agreement shall not affect the validity or enforceability of any other provision hereof. This Agreement shall not be amended except by a written amendment executed by the parties hereto. No delay, neglect or forbearance on the part of either party in enforcing against the other any term or condition of this Agreement shall either be, or be deemed to be, a waiver or in any way prejudice any right of that party under this Agreement. This Agreement shall be construed in accordance with the laws of the State of Illinois and the parties hereby consent to the jurisdiction of the courts of the State of Illinois.

IN WITNESS WHEREOF, the parties have caused this Agreement to be executed in duplicate originals by their duly authorized representatives as of the date set forth below.

AZAVAR AUDIT SOLUTIONS, INC.

CUSTOMER CITY OF PROSPECT HEIGHTS, ILLINOIS

By \_\_\_\_\_

By \_\_\_\_\_

Title \_\_\_\_\_

Title \_\_\_\_\_

Date \_\_\_\_\_

Date \_\_\_\_\_



To: Mayor Helmer and Members of the City Council

From: Joe Wade, City Administrator

Subject: Agreement with Spyglass for Audit of Primary Telecommunications Service Accounts

### Background

As the City reviews various cost centers for potential savings, the services of an independent telecommunications auditing service, Spyglass, are available to review the City's primary telecommunications service accounts to seek cost savings from billing errors, underused services as well as possible rate improvements or other City use analysis.

This area of expertise of reviewing telecommunications services is not available within City staff, but is available from a contractor

### Analysis

A contractor, Spyglass, can undertake an audit of telecommunications services and costs by reviewing City records. The Company will review records to determine recovery (billing mistakes), elimination (dormant or underutilized services, and cost reduction (available discounts through bundling, rates etc.) opportunities. Once presented, the City determines which recommendations to implement. Spyglass interacts with the telecommunications carrier to implement the recommendations and obtain savings.

Fees to the company are based upon:

- 50/50 sharing of any recovered funds that have been overpaid to providers due to past bill mistakes.
- 12 times the savings that result from any implemented recommendations that reduce monthly spending going forward (elimination and cost reduction opportunities).  
Essentially, payment is made to the Company based upon derived savings of the audit process.

### Recommendation

It is recommended the City enter into an agreement with Spyglass to conduct a telecommunications services audit.

## SpyGlass Snapshot Audit Agreement

This agreement, effective as of the later of the dates of signature below ("Effective Date"), is between **City of Prospect Heights** ("Company"), and The SpyGlass Group, LLC, an Ohio limited liability company ("Auditor").

**1. Primary Audit Services.** Company is engaging Auditor as an independent contractor to analyze its primary telecommunications service accounts (local voice, long distance voice, data, Internet, and wireless) to seek cost recovery, service elimination and cost reduction recommendations. Auditor will deliver the recommendations to Company, implement recommendations that Company elects for Auditor to implement, and deliver a complete telecommunications inventory to Company.

While Auditor is performing its analysis, Company will not make changes or perform internal cost reduction analysis with respect to provider accounts which Company has included within the scope of Auditor's review.

**2. Fees.** Company will pay Auditor the applicable fee set forth below ONLY for Auditor recommendations implemented within twelve (12) months of Auditor delivering the recommendation to Company:

- 50% of any "Cost Recovery", as defined below
- 12 times any "Service Elimination Savings", as defined below
- 12 times any "Cost Reduction Savings", as defined below

"Cost Recovery" is any refund, credit or compensation received by Company relating to past services or charges.

"Service Elimination Savings" is any monthly cost reduction received by Company relating to cancellation of any service, including monthly usage cost reduction (calculated as the average of the last 2 months of usage costs associated with the cancelled service).

"Cost Reduction Savings" is any monthly cost reduction received by Company relating to the modification, consolidation or negotiation of any service, account or contract, including post discount usage rate improvement (calculated as the (a) decrease in post discount per unit pricing realized by Company for any service, times (b) the average of Company's last two (2) months usage levels measured in such units for the modified service).

**3. Invoicing and Payment.** Fees for Cost Recovery are due as a one-time payment within 30 days of verification that Company has been issued the refund, credit or compensation resulting in such fees. Fees for Service Elimination Savings and Cost Reduction Savings are due as a one-time payment within 30 days of verification that the cancellation or other activity resulting in the Service Elimination Savings or Cost Reduction Savings has been completed. Auditor may issue separate invoices as different fees are earned.

**4. Miscellaneous.** This agreement is governed by the laws of the State of Illinois, without regard to principles of conflicts of law, and may be executed by facsimile and simultaneously in multiple counterparts. Company agrees that Auditor does not warranty the overall performance, Company satisfaction, or data accuracy of any telecommunications related carrier, provider, software manufacturer or vendor at any time whatsoever during or after the term of this agreement. Each person signing this agreement on behalf of a party represents that he or she has been duly authorized to sign this agreement and to bind the party on whose behalf this agreement is being signed by that signatory. AUDITOR SHALL NOT BE LIABLE TO THE COMPANY FOR INCIDENTAL, CONSEQUENTIAL, SPECIAL OR PUNITIVE DAMAGES, INCLUDING, WITHOUT LIMITATION, LOST PROFITS OR BUSINESS INTERRUPTION, WHETHER SUCH LIABILITY IS ASSERTED ON THE BASIS OF CONTRACT, TORT OR OTHERWISE, EVEN IF EITHER PARTY HAS BEEN WARNED OF THE POSSIBILITY OF ANY SUCH LOSS OR DAMAGE IN ADVANCE. IN ADDITION, IN NO EVENT SHALL AUDITOR'S LIABILITY TO COMPANY EXCEED THE FEES ACTUALLY PAID BY COMPANY TO AUDITOR.

**IN WITNESS WHEREOF**, the parties hereto have executed this agreement as of the Effective Date.

### COMPANY

City of Prospect Heights

Signature: \_\_\_\_\_

Print Name: \_\_\_\_\_

Date: \_\_\_\_\_

### AUDITOR

The SpyGlass Group, LLC

Signature: \_\_\_\_\_

Print Name: Edward M. DeAngelo

Date: \_\_\_\_\_



To: Mayor Nicholas J. Helmer and City Council

From: Cheri Graefen, Asst. Finance Director

Date: March 20, 2018

Re: RFP for Audit Services – FY18, FY19 & FY20

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**Background:**

It is common industry practice to consider auditor rotation to keep a fresh set of eyes on accounts and to prevent overfamiliarity that could lead to misstatements and misrepresentation in financial accounts. For the past six years, Baker Tilly has been the City's auditor. Although we have been pleased with the services provided, an RFP was issued last month for audit services for the next three fiscal years.

**Analysis:**

We received 100% response from the 5 public accounting firms that were invited to bid. Each proposal was reviewed and considered based on qualifications, industry expertise, past experience, client base and fee schedule. Based upon this review, Staff has selected Eder, Casella & Co.

**Recommendation:**

We recommend Eder, Casella & Co. be awarded the contract for audit services for the next three fiscal years. Their proposed fee schedule, which represents a 21% decrease from last year, is as follows:

FY2018	\$ 29,950
FY2019	30,700
FY2020	31,500



Quality Audit Services  
for

# City of Prospect Heights



**Fiscal Years Ending  
April 30, 2018, 2019, 2020  
and option for 2021 and 2022**

Partner Contact:  
Cheryden Juergensen  
cjuergensen@edercasella.com  
(815) 331-8103



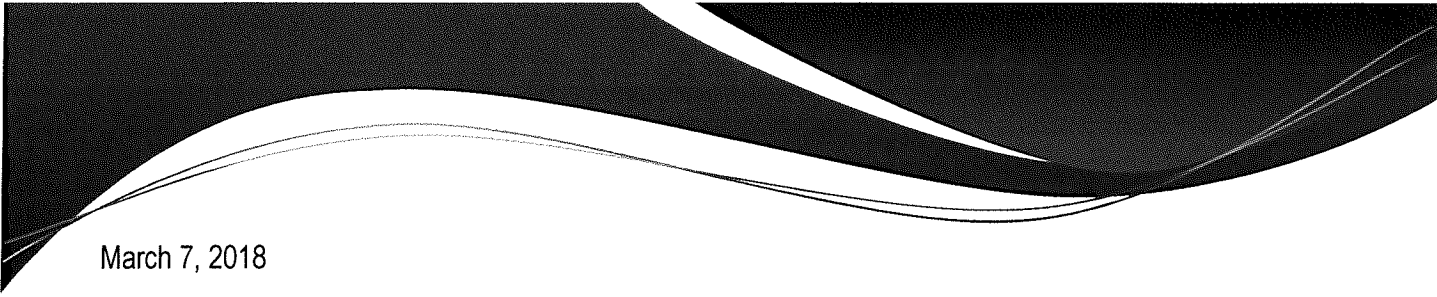
5400 West Elm Street • Suite 203 • McHenry, IL 60050  
760 West Main Street • Suite 100 • Barrington, IL 60010  
4237 Grove Avenue • Gurnee, IL 60031



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{ ec&co. }



March 7, 2018

Ms. Cheri Graefen  
Assistant Director of Finance  
City of Prospect Heights  
8 North Elmhurst Road  
Prospect Heights, IL 60070

Dear Ms. Graefen:

Eder, Casella & Co. is pleased to submit our proposal to provide professional auditing services for the City of Prospect Heights for the fiscal years ending April 30, 2018, 2019, 2020 and the option for 2021 and 2022. We are confident that our firm has the qualifications and expertise necessary to not only meet, but exceed your expectations.

Our firm believes that our extensive experience performing audits for local governments makes us the ideal candidate for this engagement. Your audit team will be hand-picked from our well-qualified staff and tailored to fit your specific needs. Unlike many firms, all of our professional staff that supervise the governmental audits are CPAs and have an average of seven years of governmental auditing/accounting experience.

Eder, Casella & Co. strives to provide the highest level of client satisfaction. The firm size allows us to provide the expertise of a larger firm but the personal service of a small firm. The firm's goal is to provide exceptional and timely service.

Enclosed is information about our firm, an explanation of the scope of the engagement, and references that can elaborate on our performance and service. We look forward to establishing a professional relationship with you and appreciate the opportunity to submit this proposal, which will remain firm and irrevocable for 60 days.

We welcome any questions you may have, so please don't hesitate to contact us should you have any questions. You can connect with me directly via email at [cjuergensen@edercasella.com](mailto:cjuergensen@edercasella.com) or by phone at (815) 331-8103.

Sincerely,



Cheryden Juergensen, CPA  
Partner

{ ec&co. }



## Your Needs and Our Solutions

The City of Prospect Heights needs an audit and consulting firm that listens and can deliver. The following shows you, at a high level, how we plan to address your current and future needs.

### YOUR NEEDS

Quality and timely service throughout the year

Service by highly qualified professionals

Proven experience serving cities/villages

CAFR experience

### OUR SOLUTIONS

We will meet the deadlines you have set and we are available for questions throughout the year and will provide timely responses.

Our governmental audit managers have an average of 7+ years of experience with governments.

Experience with cities and villages of all sizes. Other services include fixed asset tracking, special projects, and grant specific audits.

We have a 100% success rate for clients submitting their CAFR for certificate for the 1<sup>st</sup> time as well as obtaining the certificate in future years.



## Scope and Timing of the Audit

We propose that Eder, Casella & Co. will perform the audit for the City of Prospect Heights in accordance with auditing standards generally accepted in the United States of America. The following will encompass the scope of our engagement:

- CAFR of the City - 12 printed and bound copies and one electronic copy (.pdf)
- Copies of management letter - 12 printed copies and one electronic copy (.pdf)
- Comptroller AFR report - 1 printed copy and one electronic copy (.pdf)
- Report on compliance with Public Act 85-1142 for each Tax Increment Financing District [6 bound copies and one electronic copy (.pdf)]
- Report for the Single Audit in accordance with the OMB Compliance Supplement [30 bound copies and one electronic copy (.pdf)]
- Reporting to the Board of Trustees in accordance with Statement on Auditing Standards (SAS) No. 114, *Communications with Those Charged with Governance*
- Exit meeting with Village officials and a representative of the Board to present the completed audit and related materials

Our objective is to issue an unmodified opinion on the City of Prospect Heights' governmental activities, business-type activities, each major fund, and the aggregate remaining fund information that comprise the City of Prospect Heights' basic financial statements in conformity with generally accepted accounting principles.

We will prepare a management letter which will include our comments and recommendations, if any, on the internal controls, policies, and procedures of the City of Prospect Heights. Upon completion of the audit examination, we will review the management letter, if any, and audit report with the City of Prospect Heights' administration and/or Board prior to issuing any of the reports.

## Preliminary Timeline for the 2018 Audit (subject to change upon agreement by both parties)

### Preliminary Fieldwork and Internal Control Evaluation

- **Late April (2 days)**
- Meeting between engagement team and representatives of the City of Prospect Heights to customize our approach to your audit.
- Supply the City of Prospect Heights with a list of information required to begin audit fieldwork.
- Conduct interviews to gather current internal controls and identify areas of risk.
- Develop a timetable for completing subsequent phases of audit.

### Fieldwork

- **August 13 – 17 (dates that are agreeable to the Village )**
- Prepare audit work papers, perform tests, analyze data, and provide adjusting journal entries, if necessary.
- Review minutes of meetings of the Board of Trustees.
- Exit meeting with the City of Prospect Heights representatives (and a member of the Board).

### Report Preparation and Review

- **After on-site fieldwork**
- Prepare reports and management letter, if necessary.
- Proof all reports for quality control.
- Quality control review of all reports by a partner.
  
- **Draft – 4 weeks after the end of fieldwork (no later than September 15<sup>th</sup>)**
- Draft report delivered to the City of Prospect Heights for approval.
  
- **Final – 2 weeks after the signed drafts are provided from the City (no later than October 1<sup>st</sup>)**
- Final copies of audit report, management letter, and other necessary reports delivered to the City of Prospect Heights.



## Profile of the Firm

Eder, Casella & Co. is a certified public accounting firm located in McHenry, Barrington, and Gurnee, Illinois. Founded in 1989, we have grown to become one of the largest accounting firms in McHenry County and have expanded our offices in order to provide that same exceptional service to Barrington, Gurnee, and their surrounding areas. We specialize in services to state and local governmental units, small businesses, and individuals. Eder, Casella & Co. provides a broad range of services including auditing, accounting, tax, payroll, and other management and advisory services.

Our firm provides services to over 75 governmental organizations, including villages, townships, cities, libraries, fire protection districts, school districts, special education districts, vocational systems, and other special taxing districts. The firm is also a member of the American Institute of Certified Public Accountants (AICPA) Governmental Audit Quality Center which promotes the importance of quality governmental audits and the value of such audits.

## License

Eder, Casella & Co. is licensed to practice public accounting under registration number 060-004991. All key members of your audit team will be registered/licensed public accountants in the State of Illinois. All partners are licensed to practice in the State of Illinois.

## Peer Review

Eder, Casella & Co. has an independent quality control review performed every three years. The most recent review report is dated December 2, 2015 and was an unmodified ("pass") report. This is the highest level of recognition conferred upon a public accounting firm for its quality control systems. A copy of this report is enclosed. The peer examination included a review of our governmental engagements and our Uniform Guidance single audits.

## State and Federal Reviews

Our firm or its partners have not been subject to any suspension, debarment, or disciplinary action with state regulatory bodies or professional organizations during the past three years or during the current year. In addition, the firm has not had any federal or state desk reviews or field reviews in the past three years or during the current year. Finally, the firm has not been involved in any litigation over the past three years or during the current year related to the quality of audit work or pricing of auditing services rendered.



## Profile of the Firm, Continued

### Independence

Eder, Casella & Co., its partners, and staff are independent of the City of Prospect Heights as defined by generally accepted auditing standards, and by the United States General Accounting Office's *Governmental Auditing Standards*.

We have no knowledge of business, investment, or family relationships with the City of Prospect Heights, its agencies, officials, or other employees and personnel of our firm that would impair our independence.

### Technology

Eder Casella & Co. completes all audits within a paperless environment. We utilize the latest software products to conduct a thorough risk assessment; develop audit testing customized to the City of Prospect Heights; analytically review all accounts through comparisons and ratios; and generate financial statements that comply with all accounting standards. We also review the computer systems used by the City of Prospect Heights for various aspects of accounting.

### Firm

Eder, Casella & Co. is staffed with twenty certified public accountants, nine accountants, and twelve support staff. The professional staff includes six partners, eight managers, three supervisors, three senior accountants, and nine staff accountants. Specifically, our governmental team consists of sixteen certified public accountants.

The auditors assigned to every engagement are supervised by one of our firm's partners. Each audit will be conducted by a manager and will include a sufficient number of senior or staff accountants to complete the engagement in as efficient and accurate a manner as possible.

*manager + partner (1 day)*



## Summary of Firm Qualifications


### Partners

All of the partners at Eder, Casella & Co. are members of the American Institute of Certified Public Accountants and the Illinois CPA Society. Our firm is also involved in the following organizations and committees:

**Illinois CPA Society Governmental Report Review Committee.** The responsibility of the Committee is to review audit reports of local and state governmental units, including school districts, fire protection districts, villages, and townships, which are prepared by auditing firms. The Program is one of the Society's self-regulatory activities to help practitioners improve governmental financial statements by encouraging compliance with generally accepted accounting principles by preparers of governmental financial statements and adherence to generally accepted auditing standards by auditors.

**Government Finance Officers Association's (GFOA) Special Review Committee for the Certificate of Achievement for Excellence in Financial Reporting (CAFR) Program.** The GFOA certificate program has been promoting the preparation of high quality comprehensive annual financial reports prepared using generally accepted accounting principles since 1945. The Committee, along with GFOA staff members, are responsible for reviewing the reports submitted to the CAFR program.

**Illinois Association of School Business Officials (IASBO).** IASBO is devoted to the school business management profession. The mission is to provide the members and stakeholders with a comprehensive range of professional development activities, services and advocacy through networking and participation.



## Summary of Firm Qualifications, Continued

### Team for the City of Prospect Heights's audit

To your benefit, we strive to keep a level of continuity of staff with each client. As such, the partner assigned to your audit will remain assigned to the City of Prospect Heights for a minimum of five years. Also, the lead auditor will remain assigned to the City of Prospect Heights for three to five years. While the lead auditor may rotate after that period, the former lead auditor will work with the new lead auditor to ensure a smooth transition for you and your staff. Unlike many firms, our firm has a very low rate of staff turnover and so our lead auditors typically remain on audits for the full five years.

We anticipate the following staff will be assigned to the audit:

Cheryden Juergensen - Partner  
Amanda Ryan - Manager

The resumes for the staff listed above, as well as the other partners involved in governmental audits are attached.



## Current Governmental Client References

Our team here at Eder, Casella & Co. is committed to excellence and providing our clients with superior service.

We currently provide a range of services to over 75 governmental organizations, including, villages, townships, cities, fire protection districts, park districts, libraries, and school districts, to name a few.

We are happy to provide this list containing a few of our current local governmental clients. We encourage you to connect with these organizations to get their perspective on the value our services have provided to them through the years.

### City of McHenry

- 15+ years of service
- Carolyn Lynch, Finance Director/Treasurer
- (815) 363-2117

### Village of Lakewood

- 10 + years of service
- Jeannine Smith, Chief Administrative Officer
- (815) 459-3025

### Village of Round Lake Heights

- 12+ years of service
- Terry Lumpkins, Mayor
- (847) 546-1206

### Village of Spring Grove

- 12 + years of service
- Judy Olson, Treasurer
- (815) 675-2121

### Village of Lake Villa

- 4 years of service
- Lori Heitman, Treasurer
- (847) 356-6100



## Services to be Provided

- Planning and Internal Control Evaluation
- Fieldwork
- Report Preparation and Review

### ➤Planning and Internal Control Evaluation

Our audit process will begin by meeting with management and appropriate personnel to develop a custom audit approach for the City of Prospect Heights. In order to understand the uniqueness of your accounting system and internal control structure, we will discuss operations, accounting practices, and perform a risk assessment that will help determine our sampling size and substantive tests needed. At this time, we will also establish an audit timeline and provide a schedule of information we will need from you in order to begin our next phase.

### ➤Fieldwork

Once our planning and internal control evaluation is complete and approved by the engagement team partner, our fieldwork will commence. Your audit team will begin by testing the internal controls as determined by our risk assessment. Each audit area will be assessed for various types of risk and based on the results of the above procedures and risk assessment, the testing for each audit area will be determined. In addition, audit sampling may be performed with regards to cash disbursements, cash receipts, and payroll. Minutes of Board of Trustees meetings will also be reviewed and interviews on fraud will be completed during this segment of the audit. At the closing stages of our fieldwork, your engagement team partner will review all workpapers and statements to ensure our strict quality standards are upheld and hold an exit conference to ensure that all necessary information has been compiled.

### ➤Report Preparation and Review

The final phase of our audit work will begin with the preparation of a preliminary draft of the audit report and management letter. Together with the City of Prospect Heights, we will discuss the results, including audit findings and potential internal control related matters and management letter comments. Upon approval of the final drafts by the City of Prospect Heights, we will present the signed, bound copies of the audit report, the management letter, and any additional reports as described in the audit scope section.



## Fees

Our fees for the financial audits for the years ending April 30, 2018, 2019 and 2020 and the option of 2021 and 2022 are on Appendix A.

Our fees include implementation of all new Government Accounting Standards Board (GASB) statements that will become effective during the time period covered by this proposal. While additional fees are not expected, they will be considered if the federal government, state, or other agencies impose significant changes in reporting requirements from the prior year. Any additional fees will be discussed with you before the fees are incurred and an additional services engagement letter will be provided. Fees for such additional services would be billed at our standard hourly rates.

Our fees are based on our projection of time requirements with the understanding that the following conditions will be met:

1. The general ledger is in balance;
2. The cash and investment accounts are reconciled, on a monthly basis, to the amounts shown on your general ledger;
3. Your staff will be available to answer questions, locate misplaced documents and resolve problems as needed;
4. Fixed assets listing and related depreciation calculation will be provided;
5. All accruals will be calculated and recorded in the accounting system;
6. Transmittal letter and non-financial sections of the statistical section will be provided;
7. Your filing system allows for easy retrieval of the documents we request; and
8. Your staff will have all documents requested on the "Audit Items Needed Listing" ready and available.

As a part of our audit fee, we are available for telephone consultations throughout the succeeding year covering routine matters. Any requests requiring research or additional services would be billed at our standard hourly rates. Our standard hourly rates are subject to change each calendar year. See Appendix A for our anticipated rates for 2018 through 2022.

Thomas G. Wieland  
David A. Grotkin  
Joel A. Joyce  
Brian J. Mechenich



Carrie A. Gindt  
Patrick G. Hoffert  
Jason J. Wrasse

### System Review Report

December 2, 2015

To the Partners of Eder, Casella & Co.  
and the Illinois CPA Society Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Eder, Casella & Co. (the firm) in effect for the year ended July 31, 2015. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. As a part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary).

As required by the standards, engagements selected for review included engagements performed under Government Auditing Standards and audits of employee benefit plans.

In our opinion, the system of quality control for the accounting and auditing practice of Eder, Casella & Co. in effect for the year ended July 31, 2015, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Eder, Casella & Co. has received a peer review rating of *pass*.

A handwritten signature in black ink that reads "Reilly, Penner &amp; Benton LLP".

Reilly, Penner & Benton LLP

**Cheryden N. Juergensen, CPA**  
**Partner**



**cjuergensen@edercasella.com**  
**McHenry, IL**

**Professional  
Experience**

**Eder, Casella & Co. (November 2002 - Present)**

**Responsibilities:**

- Manages and reviews accounting and auditing engagements for school districts, fire protection districts, villages, cities, townships, and other governmental and not-for-profit clients.
- Prepares and reviews annual financial reports as well as annual reports for Illinois State Board of Education, Illinois Department of Insurance, Illinois Comptroller's Office and Tax Incremental Financing Compliance.
- Presents results of audit to Boards and committees.
- Assists clients with preparation of the CAFR which resulted in the clients being awarded the Certificate of Excellence for GFOA or ASBO.
- Supervises and reviews single audits in accordance with Uniform Guidance Audit Guidelines.
- Assists local governments with the implementation of new accounting standards.
- Provides accounting consultation services for governmental and not-for-profit clients.

**Capin, Crouse LLC (June 1998 - November 2002)**

- Ms. Juergensen was in charge of audits of various types of non-profit organizations including human services organizations, colleges, and churches.

**Professional  
Affiliations**

- Licensed in the State of Illinois
- Member, American Institute of Certified Public Accountants
- Member, Illinois CPA Society
- Member, Illinois Association of School Business Officials
- Member, Government Finance Officers Association Special Review Committee for the Certificate of Achievement for Excellence in Financial Reporting Program

**Honors & Activities**

Treasurer - McHenry Rotary Club (2011 - present)  
Treasurer - McHenry Area Soccer Federation (2014 - 2016)  
Finance Coordinator - Northern United FC (2016 - 2017)  
Dean's List - Trinity International University  
National Honor Society - Colorado Springs Christian School

**Education**

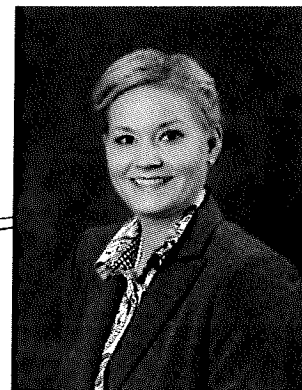
Certified Public Accountant  
Trinity International University - Bachelor of Arts, Cum Laude (Accounting, Management, Economics)

**Continuing  
Education**

- GASB update for 2017
- Developed and instructed course on GASB Statement No. 68
- Developed and instructed course on GASB Statement Nos. 63 and 65
- Developed and instructed course on GASB Statement No. 34
- Developed and instructed course on GASB Statement No. 54
- Frequent Frauds Found in Governments and Not-for-Profits
- Single Audit Standards

Amanda Ryan, CPA  
Manager

aryan@edercasella.com



**Professional  
Experience**

Eder, Casella & Co. (May 2005 - Present)

**Responsibilities:**

- Manages several audits for state and local governments including but not limited to villages, fire departments, and school districts
- Provides monthly, quarterly, and annual bookkeeping services and financial statement preparation for multiple governmental clients
- Prepares annual financial reports for the Illinois State Board of Education and the Illinois Comptroller's Office
- Regularly utilizes and assists clients with QuickBooks
- Prepares tax returns for individuals, partnerships, corporations, LLCs/LLPs, and homeowners' associations

**Professional  
Affiliations**

- Licensed in the State of Illinois

**Honors & Activities**

- Member - Rotary Club of Woodstock Morning (2010 - 2017)
- Treasurer - Rotary Club of Woodstock Morning (July 2010 - June 2012)
- Dean's List - Lewis University
- Member - Phi Theta Kappa
- Dean's List - McHenry County College
- National Honor Society - Harvard Community High School

**Education**

- Certified Public Accountant
- Lewis University - Masters of Business Administration
- Lewis University - B.S. (Accounting)
- McHenry County College - A.S.

**Continuing  
Education**

- GASB Statement Nos. 63 and 65
- School District and Related Single Audit Report Review
- Single Audit Standards
- Auditing Issues and Updates
- Frequent Frauds Found in Governments and Not-for-Profits

**Michele Casella-Dercole, CPA**  
**Partner**

**sdercole@edercasella.com**  
**Ringwood, IL**



**Professional  
Experience**

**Eder, Casella & Co. (January 1998 - Present)**

**Responsibilities:**

- Manages and reviews accounting and auditing engagements for school districts, fire protection districts, villages, cities, townships, and other governmental and not-for-profit clients.
- Reviews annual financial reports as well as annual reports for Illinois State Board of Education, Illinois Department of Insurance, Illinois Comptroller's Office and Tax Incremental Financing Compliance.
- Supervises and reviews single audits in accordance with Uniform Guidance Audit Guidelines.
- Presents results of audit to Boards and committees.
- Assists local governments with the implementation of new accounting standards and other accounting issues.
- Provides accounting consultation services for governmental and not-for-profit clients.

**KPMG, Peat Marwick LLP (May 1997 - January 1998)**

- Ms. Casella-Dercole was a staff accountant in the audit department.

**Professional  
Affiliations**

- Licensed in the State of Illinois
- Member, American Institute of Certified Public Accountants
- Member, Illinois CPA Society
- Member, American Institute of Certified Public Accountants - Tax Division
- Former Member, Illinois Association of School Business Officials

**Honors & Activities**

Treasurer - Village of Ringwood (2002 - Present)  
High Honors - Northern Illinois University  
Student Accounting Society - Northern Illinois University  
President - Rotary Club of McHenry Sunrise (2012)  
Charter Member - Rotary Club of McHenry Sunrise (2010 - 2012)  
Member - McHenry Rotary Club (2004 - 2010)  
Assistant Secretary - McHenry Rotary Club (2005/2006)  
Secretary - McHenry Rotary Club (2006/2007)

**Education**

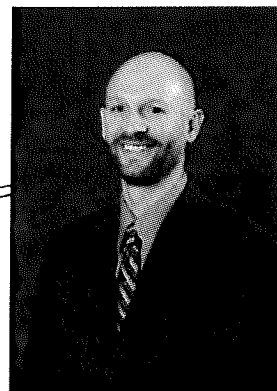
Certified Public Accountant  
Northern Illinois University - Bachelor of Science (Accounting)

**Continuing  
Education**

- Advanced Governmental Report Review
- Frequent Frauds Found in Governments and Not-for-Profits
- Yellow Book: Government Auditing Standards
- School Districts and Related Single Audit Report Review
- GAAP Basis Governmental Report Review
- Developed and instructed course on GASB Statement No. 34
- Developed and instructed course on auditing school district activity funds

John W. Albanese, CPA  
Partner

jalbanese@edercasella.com  
McHenry, IL



**Professional  
Experience**

Eder, Casella & Co. (June 1999 - Present)

**Responsibilities:**

- Manages and reviews accounting and auditing engagements for school districts, fire protection districts, villages, cities, townships, and other governmental and not-for-profit clients
- Reviews annual financial reports as well as annual reports for Illinois State Board of Education, Illinois Department of Insurance, Illinois Comptroller's Office and Tax Incremental Financing Compliance.
- Supervises and reviews single audits in accordance with Uniform Guidance Audit Guidelines.
- Presents results of audit to Boards and committees.
- Assists local governments with the implementation of new accounting standards and addressing various accounting issues.
- Provides accounting consultation services for governmental and not-for-profit clients.

**Professional  
Affiliations**

- Licensed in the State of Illinois
- Member, American Institute of Certified Public Accountants
- Member, Illinois CPA Society
- Member, Illinois CPA Society Committee - Governmental Report Review Committee

**Honors & Activities**

Member - Rotary Club of McHenry Sunrise (2012 - 2013)  
Dean's List - Trinity International University  
Member - Who's Who Among Students in American Universities and Colleges  
National Honor Society - McHenry Community High School

**Education**

Certified Public Accountant  
Trinity International University - Bachelor of Arts (Accounting)

**Continuing  
Education**

- Advanced Governmental Report Review
- Governmental Report Review Committee
- Yellow Book: Government Auditing Standards
- GASB Statement Nos. 63 and 65
- GASB Statement No. 68
- Single Audit Standards
- Auditing Issues and Updates
- Frequent Frauds Found in Governments and Not-for-Profits

**Kevin Smith, CPA**  
**Partner**

**ksmith@edercasella.com**  
**Woodstock, IL**



**Professional Experience** Eder, Casella & Co. (June 2008 - Present, Internship - Summer 2007)  
Responsibilities:

- Manages and supervises accounting and auditing engagements for school districts, special education districts, and other governmental and not-for-profit clients.
- Prepares annual financial reports as well as annual reports for Illinois State Board of Education, Illinois Department of Insurance, and the Illinois Comptroller's Office.
- In charge of single audits in accordance with Uniform Guidance Audit Guidelines.
- Assists school districts with the implementation of new accounting standards.
- Provides accounting consultation services for governmental clients.

**Professional Affiliations**

- Licensed in the State of Illinois
- Member, Illinois CPA Society

**Honors & Activities** Dean's List - Northern Illinois University  
Student Accounting Society - Northern Illinois University

**Education** Certified Public Accountant  
Northern Illinois University - Bachelor of Science (Accounting), Magna Cum Laude  
Highland Community College - Associates in Science

**Continuing Education**

- GASB Statement Nos. 63 and 65
- School District and Related Single Audit Report Review
- Single Audit Standards
- Auditing Issues and Updates
- Frequent Frauds Found in Governments and Not-for-Profits



**Tony Michelotti, CPA**  
**Partner**

**amichelotti@edercasella.com**  
**McHenry, IL**



**Professional Experience** Eder, Casella & Co. (June 2009 - Present)  
**Responsibilities:**

- Manages and supervises accounting and auditing engagements for school districts, fire protection districts, villages, cities, townships, and other governmental and not-for-profit clients
- Prepares annual financial reports as well as annual reports for Illinois State Board of Education, Illinois Department of Insurance, and the Illinois Comptroller's Office
- In charge of single audits in accordance with Uniform Guidance Audit Guidelines
- Assists local governments with the implementation of new accounting standards
- Provides accounting consultation services for governmental and not-for-profit clients

**Professional Affiliations**

- Licensed in the State of Illinois
- Member, Illinois CPA Society

**Honors & Activities** Beta Alpha Psi - Honorary Student Accounting Organization

**Education** Certified Public Accountant  
Western Illinois University - Masters of Accounting  
Western Illinois University - Bachelor of Science (Accountancy)

**Continuing Education**

- Advanced Governmental Report Review
- Governmental Report Review Committee
- Yellow Book: Government Auditing Standards
- GASB Statement Nos. 63 and 65
- GASB Statement No. 68
- School District and Related Single Audit Report Review
- Single Audit Standards
- Auditing Issues and Updates
- Frequent Frauds Found in Governments and Not-for-Profits

## Appendix A

## FEE PROPOSAL

SCHEDULE OF PROFESSIONAL FEES FOR THE AUDIT OF THE FINANCIAL STATEMENTS  
AS OF APRIL 30TH FOR THE FISCAL YEARS LISTED BELOW:

## Regular audit:

<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
\$ 29,950	\$ 30,700	\$ 31,500	\$ 32,300	\$ 33,100

## Single audit ( if required):

<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
\$ 2,000	\$ 2,075	\$ 2,150	\$ 2,225	\$ 2,300

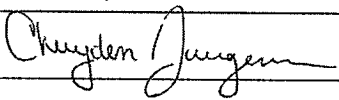
SCHEDULE OF PROFESSIONAL FEES FOR ADDITIONAL SERVICES,  
Quoted Hourly Rates for the Fiscal Years listed below:

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Partner	\$ 200	\$ 205	\$ 210	\$ 215	\$ 220
Manager	\$ 140	\$ 145	\$ 145	\$ 150	\$ 150
Supervisor	\$ 125	\$ 125	\$ 130	\$ 130	\$ 135
Staff	\$ 95	\$ 95	\$ 100	\$ 100	\$ 105
	\$	\$	\$	\$	\$
{Other}					
	\$	\$	\$	\$	\$
{Other}					

Firm Name: Eder, Casella & Co.

Address: 5400 West Elm Street, Suite 203

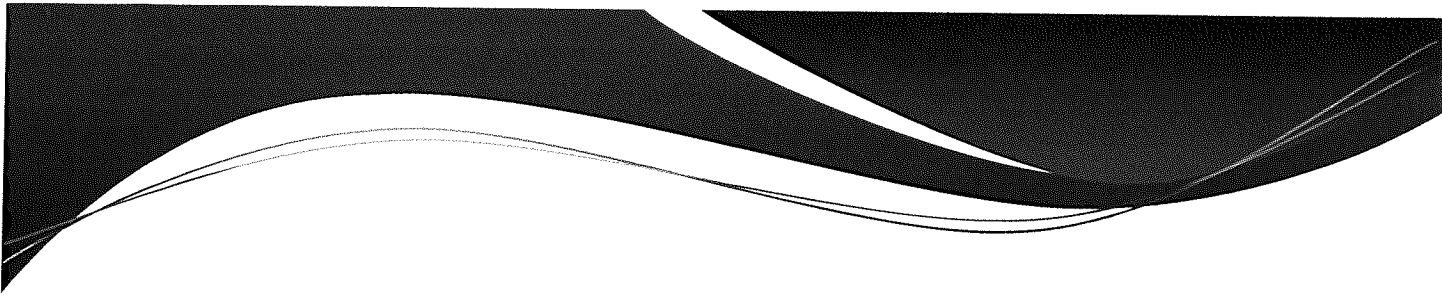
McHenry, IL 60050

Signature:  Date: 3/7/18

Printed Name: Cheryden Juergensen

Title: Partner

Telephone Number: 815-331-8103



March 7, 2018

Ms. Cheri Graefen  
Assistant Director of Finance  
City of Prospect Heights  
8 North Elmhurst Road  
Prospect Heights, IL 60070

Dear Ms. Graefen:

Please indicate acceptance of the professional auditing services outlined in this proposal for the City of Prospect Heights for the fiscal years ending April 30, 2018, 2019, 2020 and the option for 2021 and 2022, at the fees stated in our audit proposal dated March 7, 2018, by signing below and returning this letter to our office.

Sincerely,



Cheryden Juergensen, CPA  
Partner

Accepted by: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

{ ec&co. }



To: Mayor Helmer and Members of the City Council

From: Joe Wade, City Administrator

Subject: Recommended Successor Agreement with Metropolitan Alliance of Police, Prospect Heights Police Chapter #253 (Sergeants)

March 15, 2018

### **Background**

Negotiations for a successor agreement to the existing Police Patrol Officers Collective Bargaining Agreement have been completed with the attached recommended term sheet. City representatives for negotiations included Labor Counsel Amy Moor Gaylord, Alderman Ludvigsen, Assistant Administrator Falcone and Administrator Wade.

### **Analysis**

Changes to the preceding agreement are reflective of discussion with Council in Executive Session. Proposed contractual changes include: payment provisions for Holiday Pay and Longevity Pay; retirement separation-Hours over 1,400 to be calculated at 40% instead of the current 35%; modification of current medical and dental insurance premium numbers; and, the following wage increases:

May 1, 2017 - 4.0%

May 1, 2018 - 2.5%

May 1, 2019 - 2.5%

May 1, 2020 - 2.75%

### **Recommendation**

The City's bargaining committee recommends approval of this collective bargaining agreement.

**Term Sheet For 2017 – 2021 Successor Collective Bargaining Agreement between the City of Prospect Heights and the Metropolitan Alliance of Police Chapter #253 (Sergeants)**

1. Holiday Pay – Single separate check – no multiples
2. Longevity Pay – Second Pay period in November – single separate check
3. Retirement Separation – Hours over 1400 to be calculated at 40% instead of the current 35%
4. Cost of Medical and Dental Insurance – modify with current premium numbers
5. Wages – The following across the board wage increases:
  - May 1, 2017 – 4.0%
  - May 1, 2018 – 2.5%
  - May 1, 2019 – 2.5%
  - May 1, 2020 – 2.75%
6. Term – May 1, 2017 – April 30, 2021 (4 year agreement)
7. All other provisions status quo

**Resolution No. R-18-07**

**A Resolution Approving an Agreement between the City of Prospect Heights and Metropolitan Alliance of Police, Chapter #253 (Sergeants)**

**Whereas**, the City of Prospect Heights and Metropolitan Alliance of Police have agreed to enter into a joint successor agreement;

**Now, Therefore Be It Resolved by the Mayor and City Council of the City of Prospect Heights, Cook County, State of Illinois** as follows:

**Section 1.** That the agreement between the City of Prospect Heights and the Metropolitan Alliance of Police in substantially the form attached hereto as Exhibit "A" is hereby approved, and the execution of said agreement by the City Administrator is hereby approved and authorized.

**Section 2.** This Resolution shall be in full force and effect upon its passage and approval by the Mayor and City Clerk as provided by law.

Passed and Approved this 26th day of March, 2018.

---

Nicholas J. Helmer, Mayor

Attest:

---

City Clerk

Ayes:

Nays:

Absent:



## Spring 2018 Prescribed Burn Request

**Areas to burn:** Test plantings at 9 E. Marion Ave (private property) and surrounding adjacent wetland, plantings and woodland area on the south side of Slough by Isaac Walton sign, paralleling Hillside Ave, owned by the Park District of Prospect Heights and the plantings on the southeast side of the Slough owned by the City of Prospect Heights. One additional small residential test plot under a separate EPA Permit located at 103 Creek Street in Prospect Heights.

**County:** COOK **TWP:** Wheeling **(#42) Sec:** 22

**PROJECTED SIZE OF BURN:** Less than 4.5 acres

**PROJECTED DATE OF BURN:** March 20<sup>th</sup> 2017 – April 15<sup>th</sup> 2017. Alternate Dates for a fall burn Nov 2017-December 2018 pending the weather conditions.

**DESCRIPTION OF BURN UNIT:** The area is a mixture of remnant sedges, grasses and forbs, as well as some introduced species of native flora where the seedbank did not respond to invasive removal alone

**Overstory :** old growth Invasive *Ulmus pumila*, young *Ulmus americana*, *Prunus serotina*, dead stands of *Fraxinus americana* and *Fraxinus pennsylvanica*, large *Populus deltoides* trees.

**Understory :** Lacking from invasive buckthorn and decades of fire suppression. Recently introduced 1-2 year old native understory shrubs and oaks that were planted in 2016 will be protected.

**Fuel Type:** very light fuel close to the road and entire exterior where native grasses are starting to establish in place of buckthorn, fuel free zones of native brush, very HEAVY fuels on the interior of the wetland in the form of cattails.

**Topography:** The slough wetland is in a natural land depression that follows the tributary through the "Slough" into "Hillcrest Lake" (both are part of the same wetland bisected by a road built in the 1950's) eventually emptying into McDonald Creek. Both the 1952 Arlington Heights land topography maps and



the current floodplain maps may be referenced for further details and clarification. At the basic level, the east side of the slough wetland has a much steeper slope and the west side is almost flat.

**RESOURCE MANAGEMENT OBJECTIVE OF BURN:** To maintain desirable native species, to halt the encroachment of invasive species, and to arrest the succession of woody species. A prescribed burn will enhance the ecological health of the wetland and preserve the biological diversity in this remaining natural area.

**HISTORY OF PREVIOUS BURNS:** A small section of the west side of the Slough was successfully burned in March 2016 by PHNRC without incident. The area was approximately 200 feet long by 30 feet wide. The entire Slough area was burned in 2017 by PHNRC without incident.

**DESCRIPTION OF ADJACENT AREA:** The area adjacent to the burn is a heavily residential area. Smoke management will be especially important. All of the residents living around the immediate vicinity have been notified and are supportive. The perimeter around the burn site is composed of paved asphalt roads, which create a very safe burn break. Most of the neighbors have short manicured lawns that are already green and will not burn. The interior portion of the wetland is water, which will also extinguish the flames.

**SPECIAL CONSIDERATIONS:** The City of Prospect Heights has approved the PHNRC prescribed burn of the Slough at the March 13, 2017 City Council meeting. The Prospect Heights Park District has also approved the burn. Residents in the vicinity are supportive and have all been given notice.

**ACCEPTABLE BURNING PARAMETERS:**

1. Type of firing method : back burn, flank, ring, strip and head
2. Allowable rate of spread: 10-100 chains/hour
3. Allowable Flame length: 2-12 feet
4. Allowable wind direction: SW, W, NW





5. Relative Humidity: 20-60%
6. Temperature: 20 F to 65 F
7. Time of Year: Fall or Spring
8. Fuel Moisture: 10-30%

**PRE-BURN SITE PREPARATIONS REQUIRED:** Large snags and trees will be protected by raking leaf litter and fuel away from the base of the trunk before the burn. The bridge and lookout will be wet down with water and fuels around them will be cut down low with a brush cutter.

**EQUIPMENT NEEDED:**

Chainsaws and Fuel  
Kestrel Weather Tracker  
Brush Cutter and Fuel  
Council Rakes (3)  
Flappers (3)  
Backpack Pumps (4)  
Drip Torches (2)  
Mobile Phones  
Portable Radios  
Maps/Fire Behavior Printouts

**PERSONNEL NEEDED:** Agnes I Wojnarski (Chicago Wilderness certified, S-190 and S-130)  
Seth Marcus (Chicago Wilderness Prescription Burn Crew training)  
Edward Madden (Chicago Wilderness Prescription Burn Crew training)  
Dana Sievertson (Chicago Wilderness Prescription Burn Crew training)  
Peter Hahn (Chicago Wilderness Prescription Burn Crew training)  
Jill Moskal – to communicate with neighbors and onlookers, smoke lookout  
John Kamysz – to coordinate traffic or contact police for traffic control

Note: All personnel on the burn crew will wear Nomex suits, hard hats, gloves and appropriate PPE.

**SMOKE SENSITIVE AREAS WITHIN 5 MILES:** Route 83, residential houses, elementary school and church

**CONTINGENCY PLAN:** Weather conditions may change the burn plan, creating the need to burn slowly or with additional strips. In the event of unanticipated heavy smoke, the burn may be cancelled or



extinguished. Firebreaks and Safety zones for crew members remain the asphalt road, water or green grass.

## CONTACTS:

### Pre-Burn:

<u>Contact</u>	<u>When</u>	<u>Who Will Do</u>	<u>How</u>
Fire Department	Day before	Dana Sievertson	In person
Police Department	Day before	Dana Sievertson	In person
City Administrator	Day before	Dana Sievertson	In person
Local residents	Week before	Peter Falcone	Mail
Weather service	Day before	Agnes Wojnarski	Phone

### Burn Day:

<u>Contact</u>	<u>When</u>	<u>Who Will Do</u>	<u>How</u>
Fire Department	Day of	Dana Sievertson	In person
Police Department	Day of	Dana Sievertson	In person
City Administrator	Day of	Dana Sievertson	In person
Local residents	Day Of	Peter Falcone	Reverse 911 call
Spot Forecast:NOAA Weather	Day before	Agnes Wojnarski	Internet

**Firing Techniques and Preparation: See attached maps**

## GO-NO-GO Check List:

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Prospect Heights Natural Resources Commission 8 N. Elmhurst Road – Prospect Heights, IL. 60070



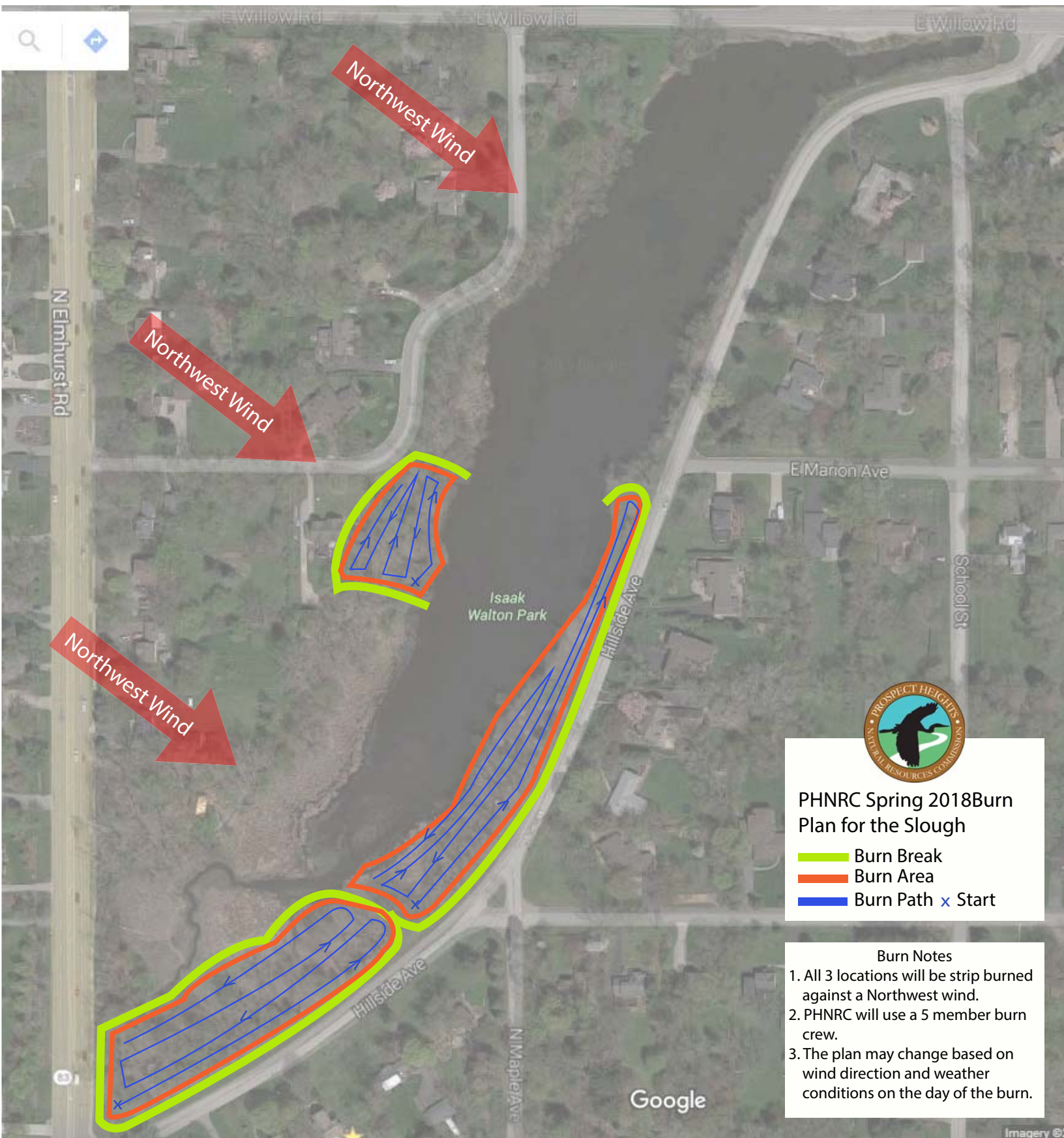
- \_\_\_1. Are all fire prescription specifications met?
- \_\_\_2. Is the weather forecast favorable now and throughout burn?
- \_\_\_3. Are all necessary lines constructed and checked?
- \_\_\_4. Are all personnel required in the plan on site?
- \_\_\_5. Have all personnel been briefed on the prescribed burn plan?
- \_\_\_6. Have all personnel been briefed on safety hazards, escape routes and safety zones?
- \_\_\_7. Do all personnel have the required PPE with them?
- \_\_\_8. Is all required equipment in place and in working order?
- \_\_\_9. Do you have direct communication to a fire department/agency dispatcher?
- \_\_\_10. Have you made all notifications?
- \_\_\_11. In your opinion can the burn be carried out according to the plan and will it meet the planned resource management objectives?

If all 11 questions were answered “yes”, you may proceed with the **test fire**.

**Prepared by: Agnes Wojnarski – Burn Boss PHNRC Chairperson    Date: 3/16/2018**

**Approved by: Agnes Wojnarski – Burn Boss PHNRC Chairperson    Date: 3/16/2018**

**Reviewed by: Dana Sievertson – Burn team PHNRC Commissioner    Date 3/16/2018**



### PHNRC Spring 2018 Burn Plan for the Slough

- Burn Break
- Burn Area
- Burn Path x Start

#### Burn Notes

1. All 3 locations will be strip burned against a Northwest wind.
2. PHNRC will use a 5 member burn crew.
3. The plan may change based on wind direction and weather conditions on the day of the burn.



# ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

1021 NORTH GRAND AVENUE EAST, P.O. BOX 19276, SPRINGFIELD, ILLINOIS 62794-9276 • (217) 782-3397

BRUCE RAUNER, GOVERNOR

ALEC MESSINA, DIRECTOR

217/782-2113

## OPEN BURNING PERMIT

### PERMITTEE

Agnes Wojnarski  
9 East Marion Avenue  
Prospect Heights, Illinois 60070

Application Number: B1803079                      I.D. Number: 031253  
Date Issued: March 20, 2018                      Date Received: March 13, 2018  
Date Open Burning May Begin: One Day from Date Issued  
Date Open Burning Must Cease: One Year from Date Issued  
Open Burning of: Prairie/Wetland for Ecological Management  
Location: 9 East Marion Avenue, Wheeling Township  
County: Cook

Permit is hereby granted to open burn the above-referenced material, subject to the standard conditions attached hereto and the following special conditions:

1. Issuance of this permit shall not exempt this open burning from applicable local restrictions.
2. Section 9(a) of the Environmental Protection Act is applicable to open burning, i.e., persons affected by such open burning may lodge complaints with the Environmental Protection Agency if the burning is injurious to human, plant, or animal life, to health, or to property, or unreasonably interferes with the enjoyment of life or property.
3. Burning shall take place only when wind is blowing away from roadways, residences, railroad tracks and populated areas.
4. Prior to each scheduled burn the Permittee shall notify residences and businesses that may be affected, of the intended open burning activity.
5. The Permittee shall notify and receive prior approval from the local fire protection district at least 24 hours prior to the actual burn.
6. Open burning is prohibited on "Orange AQI or Worse" or "Air Pollution" alert days. Information regarding alert status may be obtained by calling:

Page 2

For Cook County - 312-744-4365  
For Lake, McHenry, Kane, DuPage and Will Counties - 708-865-6320  
For Monroe, St. Clair, and Madison Counties - 314-645-5505  
between May - September

Or

Check <http://www.epa.state.il.us/air/aqi/index.html> for the AQI website.

If you have any questions on this permit, please call Floyd McKinney at the above number.

A handwritten signature in blue ink, reading "Raymond E. Pilapil". The signature is stylized with a large initial "R" and "P". Below the signature, the initials "REP" are written in a smaller, less stylized font.

Raymond E. Pilapil  
Manager, Permit Section  
Bureau of Air

REP:FEM:jlpl

cc: Region 1



# 2018-2023 Capital Improvement Plan





# Capital Projects Plan Summary



## CITY OF PROSPECT HEIGHTS

### CAPITAL IMPROVEMENT PLAN SUMMARY

	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23	5yr Total
STREET RESURFACING PROJECT	\$ 1,349,880	\$ 1,630,262	\$ 1,525,186	\$ 1,163,154	\$ 1,727,132	\$ 7,395,615
DRAINAGE IMPROVEMENTS	\$ 110,000	\$ 705,000	\$ 45,000	\$ -	\$ -	\$ 860,000
SIDEWALKS	\$ 79,279	\$ 190,705	\$ -	\$ -	\$ -	\$ 269,984
SEWER IMPROVEMENTS	\$ 192,500	\$ 180,250	\$ -	\$ -	\$ -	\$ 372,750
EQUIPMENT - INFORMATION TECHNOLOGY	\$ 50,000	\$ 15,000	\$ 20,000	\$ 13,000	\$ 15,000	\$ 113,000
VEHICLES/EQUIPMENT - PUBLIC WORKS	\$ 203,000	\$ 158,000	\$ 415,000	\$ 26,000	\$ 36,000	\$ 838,000
VEHICLES/EQUIPMENT - PUBLIC SAFETY	\$ 64,000	\$ 64,000	\$ 64,000	\$ 64,000	\$ 64,000	\$ 320,000
	<u>\$ 2,048,659</u>	<u>\$ 2,943,217</u>	<u>\$ 2,069,186</u>	<u>\$ 1,266,154</u>	<u>\$ 1,842,132</u>	<u>\$ 10,169,349</u>
Funding Sources - Capital Fund	\$ 1,756,159	fund 30				
Water Fund	\$ 100,000	fund 51				
Sewer Fund	\$ 192,500	fund 53				
	<u>\$ 2,048,659</u>					



# Street Resurfacing Year 1 - FY18/19



Street Rating	Project Name	Alternate Funding Source		FY18-19	FY19-20	FY20-21	FY21-22	FY22-23	5yr Total
<b>Street Resurfacing:</b> The proposed 5-year street resurfacing program has been established through the street evaluation process conducted by Gewalt Hamilton. The evaluation process provided a quantitative assessment of the roadway condition and allowed for the prioritizing of roads most in need of rehabilitation. This is determined by the utilization of a Pavement Condition Rating form to visually assess the pavements while noting general deficiency characteristics. These can then be compared to other segments of the system and ranked based on their individual PCR number. Lower condition rating numbers are considered to be more in need of correction, usually at a higher dollar value, than the higher-rating segments. Please note: Apple Drive and Piper Lane meet the requirements for eligibility for Surface Transportation Program funding. If application is successful, 80 per cent of resurfacing costs are paid for by Federal Transportation funding.									
67	Rob Roy Lane			\$ 375,100					\$ 375,100
68	Edward Cul-De-Sac			\$ 55,200					\$ 55,200
70	Edward Road			\$ 46,300					\$ 46,300
71	Tomah Avenue			\$ 130,000					\$ 130,000
74	Maple lane			\$ 32,200					\$ 32,200
73	Hillside Avenue			\$ 261,000					\$ 261,000
73	Natawa Place			\$ 8,400					\$ 8,400
75	East Circle Avenue			\$ 108,800					\$ 108,800
75	Olive Avenue			\$ 107,900					\$ 107,900
	Est. Project Cost			\$ 1,124,900					\$ 1,124,900
	10% Contingency			\$ 112,490					\$ 112,490
	10% Engineering			\$ 112,490					\$ 112,490
	<b>Total Street Resurfacing - 2018-19</b>			\$ 1,349,880					\$ 1,349,880



# Street Resurfacing Year 2 - FY19/20



Street Rating	Project Name	Alternate Funding Source		FY18-19	FY19-20	FY20-21	FY21-22	FY22-23	5yr Total
53	Seminole Ln. Eng.				\$ 128,000				\$ 128,000
75	Minnaqua Drive				\$ 146,400				\$ 146,400
76	Concord Way				\$ 156,400				\$ 156,400
76	Maple Ave.				\$ 102,700				\$ 102,700
76	Pine Forest Lane				\$ 56,300				\$ 56,300
79	Marberry Drive				\$ 32,800				\$ 32,800
80	Apple Drive				\$ 264,900				\$ 264,900
80	Apple/Milwaukee Drainage Improvement, Traffic Island	Tourism			\$ 235,000				
80	Etowah Ave.				\$ 60,400				\$ 60,400
81	Cove Drive				\$ 142,600				\$ 142,600
81	Burning Bush				\$ 99,200				\$ 99,200
81	Mulberry Drive				\$ 73,900				\$ 73,900
82	Newcastle				\$ 42,700				\$ 42,700
	Est. Project Costs				\$ 1,306,300				\$ 1,306,300
	Inflation Adjustment				\$ 52,252				\$ 52,252
	Total project cost				\$ 1,358,552				\$ 1,358,552
	10% Contingency				\$ 135,855				\$ 135,855
	10% Engineering				\$ 135,855				\$ 135,855
	<b>Total Street Resurfacing - 2019-20</b>				\$ 1,630,262				\$ 1,630,262



# Street Resurfacing Year 3 – FY20/21



Street Rating	Project Name	Alternate Funding Source		FY18-19	FY19-20	FY20-21	FY21-22	FY22-23	5yr Total
82	Prospect Court					\$ 29,200			\$ 29,200
82	Quaker Lane					\$ 114,100			\$ 114,100
82	South Parkway					\$ 169,500			\$ 169,500
82	Waterford Drive					\$ 60,000			\$ 60,000
83	Dale Avenue					\$ 244,700			\$ 244,700
83	School Street					\$ 183,000			\$ 183,000
83	Robyn Court					\$ 43,900			\$ 43,900
83	Thierry Lane					\$ 60,300			\$ 60,300
83	Winkelman Road	Tourism				\$ 63,500			\$ 63,500
84	Galway Drive					\$ 53,500			\$ 53,500
84	Walden Lane					\$ 110,000			\$ 110,000
85	Compton Lane					\$ 43,400			\$ 43,400
	Estimated Project Costs					\$ 1,175,100			\$ 1,175,100
	Inflation Adjustment					\$ 95,888			\$ 95,888
	Total project cost					\$ 1,270,988			\$ 1,270,988
	10% Contingency					\$ 127,099			\$ 127,099
	10% Engineering					\$ 127,099			\$ 127,099
	<b>Total Street Resurfacing - 2020-21</b>					\$ 1,525,186			\$ 1,525,186



# Street Resurfacing

## Years 4 & 5 - FY21/22 and FY22/23



Street Rating	Project Name	Alternate Funding Source		FY18-19	FY19-20	FY20-21	FY21-22	FY22-23	5yr Total
85	Elaine Circle West						\$ 54,700		\$ 54,700
85	Elaine Circle East						\$ 60,200		\$ 60,200
85	North Parkway						\$ 135,100		\$ 135,100
85	Brian Lane						\$ 58,200		\$ 58,200
86	Marion Avenue						\$ 22,800		\$ 22,800
86	Olive Street						\$ 119,500		\$ 119,500
86	Leon Lane West						\$ 45,800		\$ 45,800
86	Leon Lane East						\$ 21,900		\$ 21,900
86	Leon Lane						\$ 45,000		\$ 45,000
86	Maple Street						\$ 33,700		\$ 33,700
86	Pinecrest Drive						\$ 58,300		\$ 58,300
86	West Circle Avenue						\$ 55,700		\$ 55,700
87	Burr Oak Lane						\$ 39,800		\$ 39,800
87	Lewis Isle Lane						\$ 29,100		\$ 29,100
87	Waterman Avenue						\$ 81,900		\$ 81,900
	Estimated Project Costs						\$ 861,700		\$ 861,700
	Inflation Adjustment						\$ 107,595		\$ 107,595
	Total project cost						\$ 969,295		\$ 969,295
	10% Contingency						\$ 96,930		\$ 96,930
	10% Engineering						\$ 96,930		\$ 96,930
	<b>Total Street Resurfacing - 2021-22</b>						\$ 1,163,154		\$ 1,163,154

53/63	Seminole Lane (Old Willow)-Recons	STP							
	Estimated Project Cost							\$ 1,230,300	\$ 1,230,300
	Inflation Adjustment							\$ 208,977	\$ 208,977
	Total project cost							\$ 1,439,277	\$ 1,439,277
	10% Contingency							\$ 143,928	\$ 143,928
	10% Engineering							\$ 143,928	\$ 143,928
	<b>Total Seminole Lane (Old Willow)</b>	NWCM	80/20					\$ 1,727,132	\$ 1,727,132



# Drainage Improvements and Sidewalks



Project Name	Alternate Funding Source		FY18-19	FY19-20	FY20-21	FY21-22	FY22-23	5yr Total
<b>Lake Clair Drainage Improvement Project:</b> 2200 FT diameter storm sewer replacement at \$300/FT to connect Lake Clair basin to Clair Lane Park Basin. Analysis needed for evaluation of feasibility and outcome.								
			Study	Dsgn. & Permit	Construction			
Engineering			\$35,000	\$45,000	\$45,000			\$125,000
Construction				\$660,000				\$660,000
<b>EOPC Totals:</b>			\$35,000	\$705,000	\$45,000	\$0	\$0	\$785,000

<b>Willow Road Reconstruction and Storm Water Management Improvement, with Metropolitan Water Reclamation District and Cook County Department of Transportation Project:</b> This project, in partnership with the Metropolitan Water Reclamation District and Cook County Department of Transportation, involves raising and reconstruction of Willow Road, Hillcrest and Owen at Hillcrest Lake. This area experiences chronic street flooding and closure during significant rainfall events. The project will involve raising the grade of the impacted streets, culvert replacement at Willow, and development of compensatory storm water detention areas. Project budgets for this work are still under construction.								
Land			\$75,000					\$75,000
Engineering								\$0
Construction								\$0
Contingency								\$0
<b>EOPC Totals:</b>			\$75,000	\$0	\$0	\$0	\$0	\$75,000

<b>Sidewalk Projects:</b> The City has identified certain routes for the extension of sidewalks. For funding sidewalk projects, the City attempts to leverage grant funding to assist with the cost of these efforts.								
Sidewalks			FY18-19	FY19-20	FY20-21	FY21-22	FY22-23	5yr Total
Schoenbeck - Total \$300,674	Grant funding							
Schoenbeck - Local	Local share		\$79,279					\$79,279
Wolf Road - Total \$916,026	Grant funding							
Wolf Road	Local + Cook grant			\$190,705				\$190,705
<b>Sidewalk Totals:</b>			\$79,279	\$190,705	\$0	\$0	\$0	\$269,984



# Sewer Improvements

**Sewer Televising & Mapping Project:** Cleaning, televising and mapping of City sanitary sewers. This project entails development of a Geographic Information Systems layer for mapping and identification of the City's sanitary sewer system. This baseline data development will be followed by cleaning and televised inspection. The resulting product of this exercise will be the identification of necessary sewer rehabilitation and relining areas, to be used for a sanitary sewer capital improvements plan.

Sewer Improvements			FY18-19	FY19-20	FY20-21	FY21-22	FY22-23	5yr Total
Land								
Engineering & Coordination	Sewer Fund		\$ 17,500	\$ 5,250				\$22,750
Cleaning, televising sanitary sewers	Sewer Fund		\$ 175,000	\$ 175,000				\$350,000
Equipment								
Contingency								
<b>Sewer Improvement Totals:</b>			\$ 192,500	\$ 180,250				\$ 372,750



# Vehicles and Equipment

**Vehicle and Equipment Replacement Project:** The vehicle & equipment replacement program identifies upcoming vehicle & equipment purchase needs. Items must be valued at \$25,000 or more.

Public Works Vehicle/Equipment			FY18-19	FY19-20	FY20-21	FY21-22	FY22-23	5yr Total
Underbelly Snow Plows (\$34,000 EA)			\$68,000	\$68,000				\$136,000
4x4 Pickup/Plow (1997)			\$35,000					\$35,000
Case Backhoe	Water fund		\$100,000					\$100,000
Sewer Truck (replace 1999)	Sewer Fund	##			\$350,000			\$350,000
Aerial Bucket Truck (1999)				\$90,000				\$90,000
Bobcat/attachments					\$65,000			\$65,000
Building Service Van (replace 1ton and crane)						\$26,000		\$26,000
Water Dept. Van (Replace 1999 pickup)							\$36,000	\$36,000
Public Works Vehicle/Equipment Totals:			\$203,000	\$158,000	\$415,000	\$26,000	\$36,000	\$838,000

Police Vehicle/Equipment								
Patrol Cars (\$32,000 EA)			\$64,000	\$64,000	\$64,000	\$64,000	\$64,000	\$320,000

**Information Technology Equipment:** While Information Technology equipment is often times less than the targeted \$25,000 threshold for inclusion in the capital budget, their inclusion as a CIP project enables the Council to view future need equipment and expenditures. For FY 2018-19, the proposed CIP Information Technology purchase provides for the replacement of desktop computer systems. Twenty three of these computers are for the Police Department. These Police computers are needed because the new Northwest Central Dispatch system will require

Information Technology Equipment			FY18-19	FY19-20	FY20-21	FY21-22	FY22-23	5yr Total
Replacement computers (32)*			\$40,000					\$40,000
Phone System				\$15,000				\$15,000
PD Server & Dispatch Upgrade			\$10,000					\$10,000
Wireless System Upgrade					\$10,000			\$10,000
Firewall Upgrades for Departments					\$10,000			\$10,000
Anti-Virus Server Upgrade						\$6,000		\$6,000
Backup Server Upgrade						\$7,000		\$7,000
City Hall and PW Server Upgrade							\$15,000	\$15,000
Information Technology Equipment Totals:			\$50,000	\$15,000	\$20,000	\$13,000	\$15,000	\$113,000

\* Twenty-three (23) computers have been identified for purchase from an alternate funding source: Police Drug Enforcement Agency Fund



# Other Funds Budget Highlights



## Motor Fuel Tax Fund

- Revenue - Per Capita estimate is consistent with last year
- Expense - Aside from salt purchases, the majority of the funds is to be used for road improvements
- Fund Balance – Upon completion of MFT audit, remainder of \$900k to be used for capital or road improvements

## TIF Fund – Milwaukee/Palatine

- Revenue – Property tax revenue received thru 2/28/18 for FY2017/2018 is \$809,852 ahead of budget of \$295,994
- Expense – Final Debt Service payment made in 2017/2018
- Going forward – Remaining increment dedicated to repaying inter fund loan of \$1 million plus advance for Arena land purchase



# Other Funds Budget Highlights



## Tourism Fund

- \* Revenue – Hotel Tax remains flat for 2018/2019
- \* Expense – Mirrors last year's budget and service charges remain as no salaries are budgeted in this fund
- \* Fund Balance – Currently in excess of \$300k. Would like to see dedicated to Capital Improvements in the District

## Solid Waste Fund

- \* Revenue – Solid Waste fees anticipated to be 3.2% higher than last year
- \* Expense – Service charge to General Fund remains for 2018/2019 with SWANCC charges consistent with last year
- \* Fund Balance – Existing fund balance of \$600k recommended to be used for Capital Improvements



# Other Funds Budget Highlights



## SSA 1-4 Funds

- \* Revenue – Property Tax levies replaced by increased sewer fees
- \* Fund Balance – To be used for sanitary sewer televising repairs within each area

## Parking Fund

- \* Revenue – Anticipated to increase \$11-13k due to increase in parking rate from \$1.75 to \$2.00 per day
- \* As of 4/30/17 – the Parking Fund has received advances from the General Fund and currently owes \$410,346



# Other Funds Budget Highlights



## TIF Fund – Palatine Road

- \* Revenue – Increment was received for the first time in 2017/2018
  - \* Property tax revenue received thru 2/28/18 for FY2017/2018 is \$423,057
  - \* This revenue can be used to offset inter fund loan from General Fund related to the Arena as well as the advance from General to retire the debt



# Final Staff Recommendations



## Recommendations for Inter Fund Transfers –

1. MFT Fund - **Upon successful completion of the IDOT audit**, staff recommends \$900,000 be transferred from the MFT Fund to the Capital Projects Fund and used for upcoming street resurfacing projects.
2. Solid Waste Fund – The fund balance in this fund is approximately \$630,000 with annual contributions to the fund estimated at \$60,000. Solid waste collection is very damaging to City streets. Civil engineers estimate the damage from triple-axle trucks to be equivalent to 1,400 car trips. Staff recommends \$530,000 of the current fund balance be transferred to Capital Projects Fund **during FY18** and similar transfers be made for each subsequent year.
3. General Fund – The ending Unassigned General Fund Balance as of 4/30/18 is projected to be in excess of \$2 million with provision already made for a 25% reserve for future operations and emergencies. Staff recommends that \$1,300,000 be transferred to Capital Projects Fund **during FY18** to be used for upcoming capital improvements as detailed earlier.



# Feedback



Questions?

## Next Steps

- Consider budget for approval at the April 9, 2018 City Council meeting



**ORDINANCE NO. O-18-11**  
**An Ordinance Amending Title 2**  
**of the Prospect Heights City Code**  
**(Liquor Licenses)**

---

**BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF PROSPECT HEIGHTS, COOK COUNTY, ILLINOIS** as follows:

**Section 1.** That Title 2, Chapter 3, Section 9, “Licenses: Classes, Fees, Limitations on Number and Hours of Operation,” of the Prospect Heights City Code, as amended, is hereby further amended to increase the number of licenses available as follows:

Class Of License	Annual Fee	Limitation On Number	Monday Through Thursday	Friday	Saturday	Sunday
A	\$3,700.00	<del>7</del> <u>5</u>	8:00 A.M. 12:00 midnight	8:00 A.M. to 1:00 A.M. Saturday	8:00 A.M. to 1:00 A.M. Sunday	8:00 A.M. 12:00 midnight following
A-1	\$4,950.00	<del>4</del> <u>3</u>	8:00 A.M. to 4:00 A.M. following <sup>1</sup>	8:00 A.M. to 4:00 A.M. Saturday	8:00 A.M. to 4:00 A.M. Sunday	12:00 noon to 3:00 A.M. following

**Section 2:** This Ordinance shall be in full force and effect from and after its passage and approval as required by law.

PASSED and APPROVED this \_\_\_\_ day of \_\_\_\_\_, 2018.

\_\_\_\_\_  
Nicholas J. Helmer, Mayor

ATTEST:

\_\_\_\_\_  
City Clerk

AYES:

NAYS:

ABSENT:

Published in pamphlet form:

**3/26/18 WARRANT LIST****Checks**

General Fund	\$	71,178.06
Motor Fuel Tax Fund		2,195.33
Palatine/Milwaukee Tax Increment Financing District		-
Tourism District		11,875.30
Development Fund		-
Drug Enforcement Agency Fund		-
Solid Waste Fund		27,090.86
Special Service Area #1		-
Special Service Area #2		-
Special Service Area #3		-
Special Service Area #4		-
Special Service Area #5		-
Special Service Area #8 - Levee Wall #37		-
Special Service Area-Constr#6(Water Main)		-
Special Service Area-Debt#6		-
Road Construction		-
Road Construction Debt		-
Water Fund		17,566.78
Parking Fund		-
Sanitary Sewer Fund		335.94
Road/Building Bond Escrow		-
Police Pension		2,800.00
<b>TOTAL</b>	<b>\$</b>	<b>133,042.27</b>

**Wire Payments**

3/16/18 PAYROLL POSTING		142,891.59
MARCH ILLINOIS MUNICIPAL RETIREMENT FUND		-
VEBA POLICE RETIREMENT HEALTH SAVINGS		-
POLICE PENSION PAYMENTS		61,439.17
	<b>\$</b>	<b>337,373.03</b>

## Report Criteria:

Detail report.

Invoices with totals above \$0.00 included.

Paid and unpaid invoices included.

Vendor Name	Invoice Number	Description	Invoice Date	GL Account Number	Net Invoice Amt	Amount Paid	Date Paid
ARLINGTON HEIGHTS FORD IN	818410	SQUAD CAR MAINTENANCE	12/22/2017	01-350-5020	47.64	.00	
ARLINGTON HEIGHTS FORD IN	821890	SQUAD CAR MAINTENANCE	01/29/2018	01-350-5020	144.97	.00	
ARLINGTON HEIGHTS FORD IN	821898	SQUAD CAR MAINTENANCE	01/29/2018	01-350-5020	250.30	.00	
ARLINGTON HEIGHTS FORD IN	821953	SQUAD CAR MAINTENANCE	01/29/2018	01-350-5020	346.00	.00	
ARLINGTON HEIGHTS FORD IN	822033	SQUAD CAR MAINTENANCE	01/30/2018	01-350-5020	34.77	.00	
ARLINGTON HEIGHTS FORD IN	822034	CREDIT MEMO	01/30/2018	01-350-5020	10.54	.00	
ARLINGTON HEIGHTS FORD IN	822344	SQUAD CAR MAINTENANCE	02/01/2018	01-350-5020	44.45	.00	
Total ARLINGTON HEIGHTS FORD INC.:					857.59	.00	
AT&T	3/1/18	SCADA LINE #5217	03/01/2018	51-300-5410	83.51	.00	
Total AT&T:					83.51	.00	
AT&T LONG DISTANCE	3/4/18	LONG DISTANCE STATEMENT	03/04/2018	01-320-5410	39.15	.00	
Total AT&T LONG DISTANCE:					39.15	.00	
BP CAR WASH	3/19/18	CAR WASH	03/19/2018	01-360-5321	108.50	.00	
Total BP CAR WASH:					108.50	.00	
CARDIAC SCIENCE CORPORAT	7313750	PD AED EQUIPMENT	03/05/2018	01-360-7022	552.49	.00	
Total CARDIAC SCIENCE CORPORATION:					552.49	.00	
COM ED	03/13/18	IRIGATION SYSTEM	03/13/2018	13-300-5108	38.10	.00	
COM ED	03-13-18	IRIGATION SYSTEM	03/13/2018	13-300-5108	35.19	.00	
COM ED	3/13/18	11 E. CAMP MCDONALD RD	03/13/2018	01-320-5410	39.71	.00	
COM ED	3-13-18	218 FAIRWAY CT	03/13/2018	51-300-5410	33.33	.00	
Total COM ED:					146.33	.00	
COMPASS MINERALS AMERICA	209038	ROAD SALT	03/01/2018	11-300-5632	2,195.33	.00	
Total COMPASS MINERALS AMERICA:					2,195.33	.00	
CONSTELLATION NEWENERGY	0043900284	1-O4M76Y	03/04/2018	51-300-5410	363.27	.00	
Total CONSTELLATION NEWENERGY INC.:					363.27	.00	
COUNTRY INN & SUITES	3/19/18	TOURISM GRANT	03/19/2018	13-300-5920	11,802.01	.00	
Total COUNTRY INN & SUITES:					11,802.01	.00	
DE LAGE LANDEN FINANCIAL S	58380899	KONICA LEASE	03/10/2018	01-320-5220	1,525.94	.00	
Total DE LAGE LANDEN FINANCIAL SERVICES INC:					1,525.94	.00	
DURON, JESUS	03/19/18	PD TRAINING	03/19/2018	01-360-5330	20.00	.00	
Total DURON, JESUS:					20.00	.00	



Vendor Name	Invoice Number	Description	Invoice Date	GL Account Number	Net Invoice Amt	Amount Paid	Date Paid
GEORGE KASTANIS	03/20/18	VEHICLE STICKER REFUND	03/20/2018	01-120-3300	360.00	.00	
Total GEORGE KASTANIS:					360.00	.00	
HOME DEPOT CREDIT SERVIC	5182143	CREDIT MEMO	02/22/2018	01-350-5710	6.33	.00	
HOME DEPOT CREDIT SERVIC	5410414	PD BASEMENT & MAILBOX NU	02/22/2018	01-350-5710	32.77	.00	
HOME DEPOT CREDIT SERVIC	5420349	PW AUTO SHOP MATERIALS	02/02/2018	01-350-5020	85.48	.00	
HOME DEPOT CREDIT SERVIC	6024771	SHOP SUPPLIES	02/21/2018	01-350-5710	142.19	.00	
HOME DEPOT CREDIT SERVIC	7022511	STORM DRAIN REPAIR	01/31/2018	01-350-5635	53.40	.00	
HOME DEPOT CREDIT SERVIC	7022550	PIPE REPAIR	01/31/2018	01-350-5635	11.97	.00	
HOME DEPOT CREDIT SERVIC	7400616	CONCRETE LEVELER	01/31/2018	01-350-5710	23.91	.00	
HOME DEPOT CREDIT SERVIC	8074722	SHOP SUPPLIES	02/19/2018	01-350-5710	18.94	.00	
Total HOME DEPOT CREDIT SERVICES:					362.33	.00	
ILLINOIS PUBLIC RISK FUND	50193	WORKERS COMPENSATION	03/14/2018	01-320-5530	447.92	.00	
ILLINOIS PUBLIC RISK FUND	50193	WORKERS COMPENSATION	03/14/2018	01-340-5530	447.92	.00	
ILLINOIS PUBLIC RISK FUND	50193	WORKERS COMPENSATION	03/14/2018	01-350-5530	2,799.50	.00	
ILLINOIS PUBLIC RISK FUND	50193	WORKERS COMPENSATION	03/14/2018	01-360-5530	6,830.78	.00	
ILLINOIS PUBLIC RISK FUND	50193	WORKERS COMPENSATION	03/14/2018	51-300-5530	335.94	.00	
ILLINOIS PUBLIC RISK FUND	50193	WORKERS COMPENSATION	03/14/2018	53-300-5530	335.94	.00	
Total ILLINOIS PUBLIC RISK FUND:					11,198.00	.00	
ILLINOIS PUBLIC WORKS MUTU	2690	IPWMAN MEMBERSHIP	02/09/2018	01-350-5310	250.00	.00	
Total ILLINOIS PUBLIC WORKS MUTUAL AID NETWORK:					250.00	.00	
ILLINOIS STATE POLICE	2/28/18	LIQUOR LICENSE BACKGROUN	02/28/2018	01-320-5100	27.00	.00	
Total ILLINOIS STATE POLICE:					27.00	.00	
ILLINOIS-AMERICAN WATER C	03/01/18	WTR 1025-210004321674	03/01/2018	51-300-5412	16,063.07	.00	
Total ILLINOIS-AMERICAN WATER CO.:					16,063.07	.00	
IMPACT NETWORKING LLC	1060090	PD COPIER	03/14/2018	01-360-5221	2,163.30	.00	
Total IMPACT NETWORKING LLC:					2,163.30	.00	
JG UNIFORMS INC	33607	PD UNIFORM	03/05/2018	01-360-5741	209.85	.00	
JG UNIFORMS INC	33770	PD UNIFORM	03/09/2018	01-360-5741	57.95	.00	
Total JG UNIFORMS INC:					267.80	.00	
JOURNAL & TOPICS NEWSPAP	176152	LEGAL NOTICE	03/07/2018	01-340-5222	336.84	.00	
Total JOURNAL & TOPICS NEWSPAPERS INC.:					336.84	.00	
KAREN SCHULTHEIS	3/19/18	REIMBURSEMENT FOR POLICE	03/19/2018	01-360-5321	95.00	.00	
Total KAREN SCHULTHEIS:					95.00	.00	
LIONS CLUB	03/12/18	LIONS AD BOOK	03/12/2018	01-310-5300	45.00	.00	
Total LIONS CLUB:					45.00	.00	
LOGSDON OFFICE SUPPLY	1021720-001	OFFICE SUPPLIES	03/14/2018	01-320-5700	67.54	.00	

Vendor Name	Invoice Number	Description	Invoice Date	GL Account Number	Net Invoice Amt	Amount Paid	Date Paid
LOGSDON OFFICE SUPPLY	1022018-001	OFFICE SUPPLIES	03/16/2018	01-320-5700	120.72	.00	
Total LOGSDON OFFICE SUPPLY:					188.26	.00	
MARGARET GOSCH	03/08/18	VEHICLE STICKER REFUND	03/08/2018	01-120-3300	40.00	.00	
Total MARGARET GOSCH:					40.00	.00	
MICHAEL PORZYCKI	03/14/18	PHONE REIMBURSEMENT	03/14/2018	01-340-5100	45.79	.00	
Total MICHAEL PORZYCKI:					45.79	.00	
MID CENTRAL WATER WORKS	3/19/18	MEMBERSHIP RENEWAL	03/19/2018	01-350-5310	100.00	.00	
Total MID CENTRAL WATER WORKS ASSOC.:					100.00	.00	
MORTON GROVE AUTOMOTIVE	57887	VEH MTC	03/13/2018	01-350-5020	65.00	.00	
Total MORTON GROVE AUTOMOTIVE:					65.00	.00	
MPC COMMUNICATIONS & LIG	18-1064	SQUAD CAR MAINTENANCE	03/09/2018	01-360-5610	86.25	.00	
MPC COMMUNICATIONS & LIG	18-1068	SQUAD CAR EQUIPMENT	03/12/2018	01-560-7040	5,418.75	.00	
MPC COMMUNICATIONS & LIG	18-1072	SQUAD CAR MAINTENANCE	03/14/2018	01-360-5611	101.50	.00	
Total MPC COMMUNICATIONS & LIGHTING INC:					5,606.50	.00	
NAPA-HEIGHTS AUTOMOTIVE	3563-071824	PW VEHICLE MAINTENANCE	02/28/2018	01-350-5020	157.16	.00	
NAPA-HEIGHTS AUTOMOTIVE	3563-071965	CREDIT MEMO	02/28/2018	01-350-5020	55.56-	.00	
Total NAPA-HEIGHTS AUTOMOTIVE:					101.60	.00	
NICHOLAS J. HELMER	03/19/18	PHONE BILL REIMBURSEMENT	03/19/2018	01-310-5300	125.00	.00	
Total NICHOLAS J. HELMER:					125.00	.00	
NORTH EAST MULTI-REGIONAL	232755	PD TRAINING	03/12/2018	01-360-5330	125.00	.00	
Total NORTH EAST MULTI-REGIONAL TRAINING INC.:					125.00	.00	
NORTH SUBURBAN EMPLOYEE	3/19/18	DENTAL & VISION INSURANCE	03/19/2018	01-320-4100	181.50	.00	
NORTH SUBURBAN EMPLOYEE	3/19/18	DENTAL & VISION INSURANCE	03/19/2018	01-340-4100	423.00	.00	
NORTH SUBURBAN EMPLOYEE	3/19/18	DENTAL & VISION INSURANCE	03/19/2018	01-360-4100	3,021.00	.00	
NORTH SUBURBAN EMPLOYEE	3/19/18	DENTAL & VISION INSURANCE	03/19/2018	01-350-4100	172.00	.00	
NORTH SUBURBAN EMPLOYEE	3/19/18	DENTAL & VISION INSURANCE	03/19/2018	51-300-4100	61.50	.00	
NORTH SUBURBAN EMPLOYEE	3/19/18	DENTAL & VISION INSURANCE	03/19/2018	01-370-4101	586.00	.00	
Total NORTH SUBURBAN EMPLOYEE BENEFIT COOPERAT:					4,445.00	.00	
NORTHWEST POLICE ACADEM	02/13/18	TRAUMA TRAINING	02/13/2018	01-360-5330	25.00	.00	
NORTHWEST POLICE ACADEM	03/08/18	LAW ENFORCEMENT INCIDENT	03/08/2018	01-360-5330	60.00	.00	
NORTHWEST POLICE ACADEM	2/13/18	ASSAULT INCIDENT TRAINING	02/13/2018	01-360-5330	75.00	.00	
NORTHWEST POLICE ACADEM	2-13-18	INTEROPERABLE COMMUNICA	02/13/2018	01-360-5330	25.00	.00	
NORTHWEST POLICE ACADEM	3/8/18	OFFICER MISCONDUCT TRAINI	03/08/2018	01-360-5330	25.00	.00	
Total NORTHWEST POLICE ACADEMY:					210.00	.00	
NW CENTRAL DISPATCH SYST	8582	04/18 MEMBER ASSESSMENT	03/01/2018	01-360-5240	21,554.65	.00	

Vendor Name	Invoice Number	Description	Invoice Date	GL Account Number	Net Invoice Amt	Amount Paid	Date Paid
Total NW CENTRAL DISPATCH SYSTEM:					21,554.65	.00	
OFFICE FURNITURE RESOURC	INV1014261	FURNITURE	03/13/2018	01-310-7020	145.00	.00	
Total OFFICE FURNITURE RESOURCES:					145.00	.00	
RACEWAY CAR WASH	93	CAR WASH	03/08/2018	01-360-5321	30.00	.00	
Total RACEWAY CAR WASH:					30.00	.00	
READY PRESS LLC	80541	NAMEPLATES	03/06/2018	01-320-5221	55.00	.00	
READY PRESS LLC	80600	BUSINESS CARDS	03/16/2018	01-340-5221	50.00	.00	
Total READY PRESS LLC:					105.00	.00	
SOLID WASTE AGENCY	5880	O&M COSTS	03/20/2018	17-300-5420	27,090.86	.00	
Total SOLID WASTE AGENCY:					27,090.86	.00	
STREICHER'S	I1304395	AMMO	03/06/2001	01-360-5740	690.00	.00	
Total STREICHER'S:					690.00	.00	
TIMOTHY W SHARPE	3/16/18	ACTUARIAL VALUATION FOR P	03/16/2018	71-300-5100	2,800.00	.00	
Total TIMOTHY W SHARPE:					2,800.00	.00	
TRESSLER LLP	03/08/18	LEGAL SERVICES	03/08/2018	01-320-5120	15,980.00	.00	
Total TRESSLER LLP:					15,980.00	.00	
UNIFIRST CORPORATION	081-1272294	PW UNIFORMS	03/09/2018	01-350-5104	88.01	.00	
UNIFIRST CORPORATION	081-1274057	PW UNIFORMS	03/16/2018	01-350-5104	88.01	.00	
Total UNIFIRST CORPORATION:					176.02	.00	
URSULA JANOWSKI	3/19/18	VEHICLE STICKER REFUND	03/19/2018	01-120-3300	40.00	.00	
Total URSULA JANOWSKI:					40.00	.00	
VERIZON WIRELESS	9802629934	MONTHLY SERVICE	03/01/2018	01-320-5410	92.02	.00	
VERIZON WIRELESS	9802629934	MONTHLY SERVICE	03/01/2018	51-300-5410	56.01	.00	
VERIZON WIRELESS	9802629934	MONTHLY SERVICE	03/01/2018	01-360-5410	491.59	.00	
VERIZON WIRELESS	9802629934	MONTHLY SERVICE	03/01/2018	01-350-5410	280.05	.00	
Total VERIZON WIRELESS:					919.67	.00	
VILLAGE OF MOUNT PROSPEC	03/15/18	WATER USAGE #3288-001	03/15/2018	51-300-5412	253.60	.00	
VILLAGE OF MOUNT PROSPEC	3/20/18	WATER USAGE #3287-001	03/20/2018	51-300-5412	316.55	.00	
Total VILLAGE OF MOUNT PROSPECT:					570.15	.00	
WAREHOUSE DIRECT OFFICE	3826216-0	OFFICE SUPPLIES	03/09/2018	01-320-5700	9.90	.00	
WAREHOUSE DIRECT OFFICE	3834551-0	TONER	03/16/2018	01-320-5700	281.72	.00	
WAREHOUSE DIRECT OFFICE	C3826216-0	CREDIT	03/13/2018	01-320-5700	8.91-	.00	

Vendor Name	Invoice Number	Description	Invoice Date	GL Account Number	Net Invoice Amt	Amount Paid	Date Paid
Total WAREHOUSE DIRECT OFFICE PROD INC.:					282.71	.00	
WHEEL-INN BODY & MOTOR W	11/15/17	VEH MAINT	11/15/2017	01-350-5020	1,581.07	.00	
Total WHEEL-INN BODY & MOTOR WORKS,:					1,581.07	.00	
XTIVITY SOLUTIONS INC.	547	PHONE AND INTERNET SERVIC	03/12/2018	01-320-5410	1,162.53	.00	
Total XTIVITY SOLUTIONS INC.:					1,162.53	.00	
Grand Totals:					133,042.27	.00	

Dated: \_\_\_\_\_

Mayor: \_\_\_\_\_

City Council: \_\_\_\_\_

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City Recorder: \_\_\_\_\_

## Report Criteria:

Detail report.

Invoices with totals above \$0.00 included.

Paid and unpaid invoices included.

GL Account and Title	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
<b>GENERAL FUND</b>							
<b>LICENSES &amp; FEES</b>							
01-120-3300 VEHICLE STICKERS	GEORGE KASTANIS	03/20/18	VEHICLE STICKER REFUND	03/20/2018	360.00	.00	
01-120-3300 VEHICLE STICKERS	MARGARET GOSCH	03/08/18	VEHICLE STICKER REFUND	03/08/2018	40.00	.00	
01-120-3300 VEHICLE STICKERS	URSULA JANOWSKI	3/19/18	VEHICLE STICKER REFUND	03/19/2018	40.00	.00	
Total LICENSES & FEES:					440.00	.00	
<b>CITY COUNCIL &amp; BOARDS</b>							
01-310-5300 ALDERMANIC EXPENSE	LIONS CLUB	03/12/18	LIONS AD BOOK	03/12/2018	45.00	.00	
01-310-5300 ALDERMANIC EXPENSE	NICHOLAS J. HELMER	03/19/18	PHONE BILL REIMBURSEMENT	03/19/2018	125.00	.00	
01-310-7020 EQUIPMENT	OFFICE FURNITURE RESOURC	INV1014261	FURNITURE	03/13/2018	145.00	.00	
Total CITY COUNCIL & BOARDS:					315.00	.00	
<b>ADMINISTRATION</b>							
01-320-4100 HEALTH INSURANCE	NORTH SUBURBAN EMPLOYEE	3/19/18	DENTAL & VISION INSURANCE	03/19/2018	181.50	.00	
01-320-5100 PROFESSIONAL SERVIC	ILLINOIS STATE POLICE	2/28/18	LIQUOR LICENSE BACKGROUN	02/28/2018	27.00	.00	
01-320-5120 CITY ATTORNEY	TRESSLER LLP	03/08/18	LEGAL SERVICES	03/08/2018	15,980.00	.00	
01-320-5220 PHOTOCOPY	DE LAGE LANDEN FINANCIAL S	58380899	KONICA LEASE	03/10/2018	1,525.94	.00	
01-320-5221 PRINTING	READY PRESS LLC	80541	NAMEPLATES	03/06/2018	55.00	.00	
01-320-5410 UTILITIES	AT&T LONG DISTANCE	3/4/18	LONG DISTANCE STATEMENT	03/04/2018	39.15	.00	
01-320-5410 UTILITIES	COM ED	3/13/18	11 E. CAMP MCDONALD RD	03/13/2018	39.71	.00	
01-320-5410 UTILITIES	VERIZON WIRELESS	9802629934	MONTHLY SERVICE	03/01/2018	92.02	.00	
01-320-5410 UTILITIES	XTIVITY SOLUTIONS INC.	547	PHONE AND INTERNET SERVIC	03/12/2018	1,162.53	.00	
01-320-5530 WORKERS COMPENSATI	ILLINOIS PUBLIC RISK FUND	50193	WORKERS COMPENSATION	03/14/2018	447.92	.00	
01-320-5700 OFFICE SUPPLIES	LOGSDON OFFICE SUPPLY	1021720-001	OFFICE SUPPLIES	03/14/2018	67.54	.00	
01-320-5700 OFFICE SUPPLIES	LOGSDON OFFICE SUPPLY	1022018-001	OFFICE SUPPLIES	03/16/2018	120.72	.00	
01-320-5700 OFFICE SUPPLIES	WAREHOUSE DIRECT OFFICE	3826216-0	OFFICE SUPPLIES	03/09/2018	9.90	.00	
01-320-5700 OFFICE SUPPLIES	WAREHOUSE DIRECT OFFICE	3834551-0	TONER	03/16/2018	281.72	.00	
01-320-5700 OFFICE SUPPLIES	WAREHOUSE DIRECT OFFICE	C3826216-0	CREDIT	03/13/2018	8.91-	.00	
Total ADMINISTRATION:					20,021.74	.00	
<b>BUILDING DEPARTMENT</b>							
01-340-4100 HEALTH INSURANCE	NORTH SUBURBAN EMPLOYEE	3/19/18	DENTAL & VISION INSURANCE	03/19/2018	423.00	.00	
01-340-5100 PROFESSIONAL SERVIC	MICHAEL PORZYCKI	03/14/18	PHONE REIMBURSEMENT	03/14/2018	45.79	.00	
01-340-5221 PRINTING	READY PRESS LLC	80600	BUSINESS CARDS	03/16/2018	50.00	.00	
01-340-5222 LEGAL NOTICES	JOURNAL & TOPICS NEWSPAP	176152	LEGAL NOTICE	03/07/2018	336.84	.00	
01-340-5530 WORKERS COMPENSATI	ILLINOIS PUBLIC RISK FUND	50193	WORKERS COMPENSATION	03/14/2018	447.92	.00	

GL Account and Title	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
Total BUILDING DEPARTMENT:					1,303.55	.00	
<b>PUBLIC WORKS</b>							
01-350-4100 HEALTH INSURANCE	NORTH SUBURBAN EMPLOYEE	3/19/18	DENTAL & VISION INSURANCE	03/19/2018	172.00	.00	
01-350-5020 VEHICLE MAINTENANCE	ARLINGTON HEIGHTS FORD IN	818410	SQUAD CAR MAINTENANCE	12/22/2017	47.64	.00	
01-350-5020 VEHICLE MAINTENANCE	ARLINGTON HEIGHTS FORD IN	821890	SQUAD CAR MAINTENANCE	01/29/2018	144.97	.00	
01-350-5020 VEHICLE MAINTENANCE	ARLINGTON HEIGHTS FORD IN	821898	SQUAD CAR MAINTENANCE	01/29/2018	250.30	.00	
01-350-5020 VEHICLE MAINTENANCE	ARLINGTON HEIGHTS FORD IN	821953	SQUAD CAR MAINTENANCE	01/29/2018	346.00	.00	
01-350-5020 VEHICLE MAINTENANCE	ARLINGTON HEIGHTS FORD IN	822033	SQUAD CAR MAINTENANCE	01/30/2018	34.77	.00	
01-350-5020 VEHICLE MAINTENANCE	ARLINGTON HEIGHTS FORD IN	822034	CREDIT MEMO	01/30/2018	10.54-	.00	
01-350-5020 VEHICLE MAINTENANCE	ARLINGTON HEIGHTS FORD IN	822344	SQUAD CAR MAINTENANCE	02/01/2018	44.45	.00	
01-350-5020 VEHICLE MAINTENANCE	HOME DEPOT CREDIT SERVIC	5420349	PW AUTO SHOP MATERIALS	02/02/2018	85.48	.00	
01-350-5020 VEHICLE MAINTENANCE	MORTON GROVE AUTOMOTIVE	57887	VEH MTC	03/13/2018	65.00	.00	
01-350-5020 VEHICLE MAINTENANCE	NAPA-HEIGHTS AUTOMOTIVE	3563-071824	PW VEHICLE MAINTENANCE	02/28/2018	157.16	.00	
01-350-5020 VEHICLE MAINTENANCE	NAPA-HEIGHTS AUTOMOTIVE	3563-071965	CREDIT MEMO	02/28/2018	55.56-	.00	
01-350-5020 VEHICLE MAINTENANCE	WHEEL-INN BODY & MOTOR W	11/15/17	VEH MAINT	11/15/2017	1,581.07	.00	
01-350-5104 PROF SERVICES - BUILD	UNIFIRST CORPORATION	081-1272294	PW UNIFORMS	03/09/2018	88.01	.00	
01-350-5104 PROF SERVICES - BUILD	UNIFIRST CORPORATION	081-1274057	PW UNIFORMS	03/16/2018	88.01	.00	
01-350-5310 MEMBERSHIPS	ILLINOIS PUBLIC WORKS MUTU	2690	IPWMAN MEMBERSHIP	02/09/2018	250.00	.00	
01-350-5310 MEMBERSHIPS	MID CENTRAL WATER WORKS	3/19/18	MEMBERSHIP RENEWAL	03/19/2018	100.00	.00	
01-350-5410 UTILITIES	VERIZON WIRELESS	9802629934	MONTHLY SERVICE	03/01/2018	280.05	.00	
01-350-5530 WORKERS COMPENSATI	ILLINOIS PUBLIC RISK FUND	50193	WORKERS COMPENSATION	03/14/2018	2,799.50	.00	
01-350-5635 STORM SEWER & PIPE	HOME DEPOT CREDIT SERVIC	7022511	STORM DRAIN REPAIR	01/31/2018	53.40	.00	
01-350-5635 STORM SEWER & PIPE	HOME DEPOT CREDIT SERVIC	7022550	PIPE REPAIR	01/31/2018	11.97	.00	
01-350-5710 OPERATING SUPPLIES	HOME DEPOT CREDIT SERVIC	5182143	CREDIT MEMO	02/22/2018	6.33-	.00	
01-350-5710 OPERATING SUPPLIES	HOME DEPOT CREDIT SERVIC	5410414	PD BASEMENT & MAILBOX NU	02/22/2018	32.77	.00	
01-350-5710 OPERATING SUPPLIES	HOME DEPOT CREDIT SERVIC	6024771	SHOP SUPPLIES	02/21/2018	142.19	.00	
01-350-5710 OPERATING SUPPLIES	HOME DEPOT CREDIT SERVIC	7400616	CONCRETE LEVELER	01/31/2018	23.91	.00	
01-350-5710 OPERATING SUPPLIES	HOME DEPOT CREDIT SERVIC	8074722	SHOP SUPPLIES	02/19/2018	18.94	.00	
Total PUBLIC WORKS:					6,745.16	.00	
<b>PUBLIC SAFETY</b>							
01-360-4100 HEALTH INSURANCE	NORTH SUBURBAN EMPLOYEE	3/19/18	DENTAL & VISION INSURANCE	03/19/2018	3,021.00	.00	
01-360-5221 PRINTING	IMPACT NETWORKING LLC	1060090	PD COPIER	03/14/2018	2,163.30	.00	
01-360-5240 NORTHWEST CENTRAL	NW CENTRAL DISPATCH SYST	8582	04/18 MEMBER ASSESSMENT	03/01/2018	21,554.65	.00	
01-360-5321 AUTO EXPENSE	BP CAR WASH	3/19/18	CAR WASH	03/19/2018	108.50	.00	
01-360-5321 AUTO EXPENSE	KAREN SCHULTHEIS	3/19/18	REIMBURSEMENT FOR POLICE	03/19/2018	95.00	.00	
01-360-5321 AUTO EXPENSE	RACEWAY CAR WASH	93	CAR WASH	03/08/2018	30.00	.00	
01-360-5330 TRAINING	DURON, JESUS	03/19/18	PD TRAINING	03/19/2018	20.00	.00	

GL Account and Title	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
01-360-5330 TRAINING	NORTH EAST MULTI-REGIONAL	232755	PD TRAINING	03/12/2018	125.00	.00	
01-360-5330 TRAINING	NORTHWEST POLICE ACADEM	02/13/18	TRAUMA TRAINING	02/13/2018	25.00	.00	
01-360-5330 TRAINING	NORTHWEST POLICE ACADEM	03/08/18	LAW ENFORCEMENT INCIDENT	03/08/2018	60.00	.00	
01-360-5330 TRAINING	NORTHWEST POLICE ACADEM	2/13/18	ASSAULT INCIDENT TRAINING	02/13/2018	75.00	.00	
01-360-5330 TRAINING	NORTHWEST POLICE ACADEM	2-13-18	INTEROPERABLE COMMUNICA	02/13/2018	25.00	.00	
01-360-5330 TRAINING	NORTHWEST POLICE ACADEM	3/8/18	OFFICER MISCONDUCT TRAINI	03/08/2018	25.00	.00	
01-360-5410 UTILITIES	VERIZON WIRELESS	9802629934	MONTHLY SERVICE	03/01/2018	491.59	.00	
01-360-5530 WORKERS COMPENSATI	ILLINOIS PUBLIC RISK FUND	50193	WORKERS COMPENSATION	03/14/2018	6,830.78	.00	
01-360-5610 EQUIPMENT MAINTENA	MPC COMMUNICATIONS & LIG	18-1064	SQUAD CAR MAINTENANCE	03/09/2018	86.25	.00	
01-360-5611 RADIO MAINTENANCE	MPC COMMUNICATIONS & LIG	18-1072	SQUAD CAR MAINTENANCE	03/14/2018	101.50	.00	
01-360-5740 RANGE SUPPLIES	STREICHER'S	11304395	AMMO	03/06/2001	690.00	.00	
01-360-5741 CLOTHING	JG UNIFORMS INC	33607	PD UNIFORM	03/05/2018	209.85	.00	
01-360-5741 CLOTHING	JG UNIFORMS INC	33770	PD UNIFORM	03/09/2018	57.95	.00	
01-360-7022 POLICE TECH/SAFETY S	CARDIAC SCIENCE CORPORAT	7313750	PD AED EQUIPMENT	03/05/2018	552.49	.00	
Total PUBLIC SAFETY:					36,347.86	.00	
<b>REIMBURSABLE EXP</b>							
01-370-4101 RETIREE HEALTH INSUR	NORTH SUBURBAN EMPLOYEE	3/19/18	DENTAL & VISION INSURANCE	03/19/2018	586.00	.00	
Total REIMBURSABLE EXP:					586.00	.00	
<b>PUBLIC SAFETY CAPITAL OUTLAY</b>							
01-560-7040 VEHICLES - POLICE	MPC COMMUNICATIONS & LIG	18-1068	SQUAD CAR EQUIPMENT	03/12/2018	5,418.75	.00	
Total PUBLIC SAFETY CAPITAL OUTLAY:					5,418.75	.00	
Total GENERAL FUND:					71,178.06	.00	

GL Account and Title	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
<b>MOTOR FUEL TAX FUND EXPENSES</b>							
11-300-5632 ICE CONTROL MAINTEN	COMPASS MINERALS AMERICA	209038	ROAD SALT	03/01/2018	2,195.33	.00	
Total EXPENSES:					2,195.33	.00	
Total MOTOR FUEL TAX FUND:					2,195.33	.00	



GL Account and Title	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
<b>TOURISM DISTRICT EXPENSES</b>							
13-300-5108 BEAUTIFICATION	COM ED	03/13/18	IRIGATION SYSTEM	03/13/2018	38.10	.00	
13-300-5108 BEAUTIFICATION	COM ED	03-13-18	IRIGATION SYSTEM	03/13/2018	35.19	.00	
13-300-5920 GRANT - HOTELS	COUNTRY INN & SUITES	3/19/18	TOURISM GRANT	03/19/2018	11,802.01	.00	
Total EXPENSES:					11,875.30	.00	
Total TOURISM DISTRICT:					11,875.30	.00	

GL Account and Title	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
<b>SOLID WASTE DISPOSAL FUND EXPENSES</b>							
17-300-5420 SWANCC CHARGES	SOLID WASTE AGENCY	5880	O&M COSTS	03/20/2018	27,090.86	.00	
Total EXPENSES:					27,090.86	.00	
Total SOLID WASTE DISPOSAL FUND:					27,090.86	.00	

GL Account and Title	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
<b>WATER FUND</b>							
<b>EXPENSES</b>							
51-300-4100 HEALTH INSURANCE	NORTH SUBURBAN EMPLOYEE	3/19/18	DENTAL & VISION INSURANCE	03/19/2018	61.50	.00	
51-300-5410 UTILITIES	AT&T	3/1/18	SCADA LINE #5217	03/01/2018	83.51	.00	
51-300-5410 UTILITIES	COM ED	3-13-18	218 FAIRWAY CT	03/13/2018	33.33	.00	
51-300-5410 UTILITIES	CONSTELLATION NEWENERGY	0043900284	1-O4M76Y	03/04/2018	363.27	.00	
51-300-5410 UTILITIES	VERIZON WIRELESS	9802629934	MONTHLY SERVICE	03/01/2018	56.01	.00	
51-300-5412 WATER	ILLINOIS-AMERICAN WATER C	03/01/18	WTR 1025-210004321674	03/01/2018	16,063.07	.00	
51-300-5412 WATER	VILLAGE OF MOUNT PROSPEC	03/15/18	WATER USAGE #3288-001	03/15/2018	253.60	.00	
51-300-5412 WATER	VILLAGE OF MOUNT PROSPEC	3/20/18	WATER USAGE #3287-001	03/20/2018	316.55	.00	
51-300-5530 WORKERS COMPENSATI	ILLINOIS PUBLIC RISK FUND	50193	WORKERS COMPENSATION	03/14/2018	335.94	.00	
Total EXPENSES:					17,566.78	.00	
Total WATER FUND:					17,566.78	.00	

GL Account and Title	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
<b>SANITARY SEWER FUND EXPENSES</b>							
53-300-5530 WORKER'S COMP INSUR	ILLINOIS PUBLIC RISK FUND	50193	WORKERS COMPENSATION	03/14/2018	335.94	.00	
Total EXPENSES:					335.94	.00	
Total SANITARY SEWER FUND:					335.94	.00	

GL Account and Title	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
<b>POLICE PENSION EXPENSES</b>							
71-300-5100 PROFESSIONAL SERVIC	TIMOTHY W SHARPE	3/16/18	ACTUARIAL VALUATION FOR P	03/16/2018	2,800.00	.00	
Total EXPENSES:					2,800.00	.00	
Total POLICE PENSION:					2,800.00	.00	
Grand Totals:					133,042.27	.00	

GL Account and Title	Net Invoice Amount	Amount Paid	Date Paid
<b>GENERAL FUND</b>			
Total GENERAL FUND:	71,178.06	.00	
<b>MOTOR FUEL TAX FUND</b>			
Total MOTOR FUEL TAX FUND:	2,195.33	.00	
<b>TOURISM DISTRICT</b>			
Total TOURISM DISTRICT:	11,875.30	.00	
<b>SOLID WASTE DISPOSAL FUND</b>			
Total SOLID WASTE DISPOSAL FUND:	27,090.86	.00	
<b>WATER FUND</b>			
Total WATER FUND:	17,566.78	.00	
<b>SANITARY SEWER FUND</b>			
Total SANITARY SEWER FUND:	335.94	.00	
<b>POLICE PENSION</b>			
Total POLICE PENSION:	2,800.00	.00	
Grand Totals:	133,042.27	.00	