

PROSPECT HEIGHTS FIRE DISTRICT

2019 Annual Budget

January 01, 2019 – December 31, 2019



***10 East Camp McDonald Road
Prospect Heights, IL 60070
847-253-8060***

***Jon C. Tammen – President
Shawn C. Clisham-Treasurer
Richard K. Sullivan-Secretary
Alfred C. Kotlarz – Trustee
Joanne Twomey -Trustee***

Drew R. Smith – Fire Chief

January 2019

Board of Trustees, Prospect Heights Fire Protection District

This is the proposed budget for the 2019 fiscal year for the Prospect Heights Fire Protection District "District" starting on January 1st and ending on December 31st.

The financial plan for the District has changed to reflect our investment and capital reserve policies adopted in a fall 2012. We will detail all income and expense accounts with written explanations and historical data presented in our budget document.

Several areas of the proposed budget are highlighted here and are important in your review of this financial plan.

- Cook County property tax levy has increased from \$3,833,194 (2016) to \$4,022,691 (2017) for a total increase of \$189,497 (4.94%)
- The EAV for the District has increased from \$391,541,861 (2016) to \$395,156,370 (2017). Historically the greatest EAV seen by the District was in 2009 when EAV equaled \$529,652,874.
- Overall actual income for 2018 levy year is based primarily on the 2017 tax levy report and adding 1.5% to the projected property tax income. All other income projections are based on history. This projected property tax income increase of 1.5% will only be realized if the EAV increases to support the additional income.
- Total overall budgeted income for the entire District has increased from \$4,617,580 (2018) to \$4,825,865 (2019).

Revenue is generated primarily through property tax (78%) and ambulance services billing (9%).

Expenses decreased a total of 2% from the previous fiscal year, major changes to expenses are related to the following: (See detail area for additional information)

- Personnel wage increases were calculated based on a proposed 2.5% wage increase for part time personnel, full time personnel wage increase also established at 2.5% per negotiations with the collective bargaining unit. See detail area for further discussion.
- Health care costs have increased 3% for the 2019 plan year. The District's net cost for 2019 health care has decreased due to retirement of some full time personnel with family coverage and replacement with younger employees with single only coverage.
- Fire Pension levy and contribution is calculated at \$523,186 to fund the pension fund at the recommended level per actuarial report, the increase in the funding level is attributed to the change in actuarial calculations.

Capital and Operating Reserve Balance Overview;

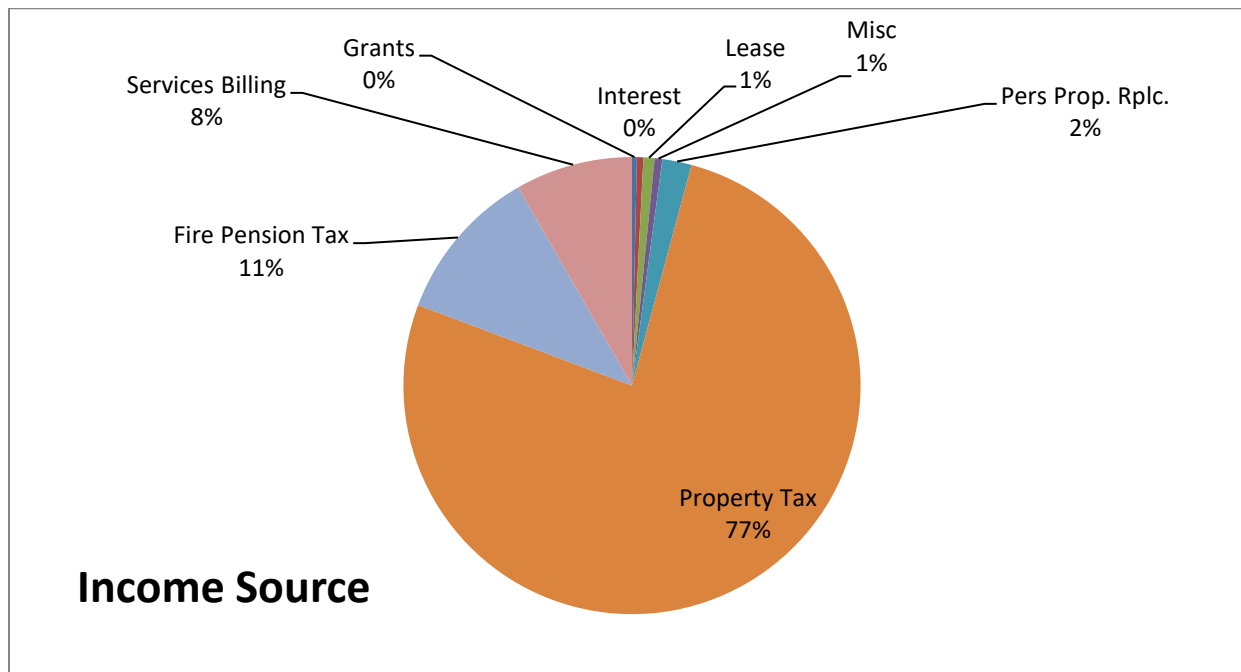
The operating and reserve account balances are maintained for two distinct reasons; the operating reserve is, per policy, a 25% of the annual operating budget net pension contribution. This 25% is intended to maintain operations between the spring and fall tax income payments from Cook County. The net position compared to the determined funding level is calculated on the monthly cash flow worksheet and averages about 80 – 95%

The capital reserve fund is maintained to fund purchases of larger equipment. The largest expense for 2019 will be the replacement of or re-chassis of Engine 39 and the completion of the Battalion chief vehicle replacement project.

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Projected
Income					
Operating	\$3,815,198	\$4,013,543	\$3,902,168	\$4,120,719	\$4,257,329
Pension	\$307,747	\$334,184	\$367,408	\$419,970	\$530,036
Capital	\$95,021	\$224,507	\$25,448	\$18,182	\$38,500
	\$4,217,966	\$4,572,234	\$4,295,024	\$4,558,871	\$4,825,865
Expenses					
Operating	\$3,854,154	\$3,876,359	\$3,866,289	\$4,011,379	\$4,257,329
Pension	\$307,747	\$334,184	\$367,408	\$479,970	\$530,036
Capital	\$239,857	\$410,291	\$552,225	\$736,692	\$568,750
	\$4,394,728	\$4,620,834	\$4,785,922	\$5,228,041	\$5,356,115
Net Change					
Operating	\$(38,955)	\$137,184	\$35,879	\$109,340	\$15,150
Pension	\$ -			\$(60,000)	\$6,750
Capital	\$(144,836)	\$(185,784)	\$(526,777)	\$(718,510)	\$(530,250)
Total Change	\$(183,792)	\$(185,784)	\$(490,897)	\$(669,170)	\$(530,250)

INCOME OVERVIEW:

Income remains relatively constant with a less than 1% projected overall increase. The majority of the increase is related to property tax:



Property Tax:

	2014 (Paid in 2015)	2015 (Paid in 2016)	2016 (Paid in 2017)	2017 (Paid in 2018)	2018 (Paid in 2019)
All levy funds w/o pension	\$3,453,058	\$3,452,635	\$3,454,472	\$3,599,754	\$3,693,06
Fire Pension	\$314,928	\$340,562	\$378,722	\$420,785	\$530,036
Projected tax income per Tax Levy Report	\$3,765,418	\$3,795,197	\$3,833,194	\$4,020,539	\$4,223,342
Actual tax collections in Fiscal Yr.	\$3,346,023	\$3,406,042	\$3,339,478	3,462,751	
Actual tax Collections – Pension Fund	\$307,747	\$334,184	\$367,408	419,970	
Total	\$3,653,770	\$3,740,226	\$3,706,886	3,882,722	
Difference	-\$114,216	-\$54,971	-\$126,308	-137,817	

Property Tax is based on the Levy report of the previous year and adjusted to CPI for the projected year. In 2019 we project to receive a 1.5 % increase (2017 CPI). This projection could be impacted by annexations or redevelopment of land, increasing or decreasing our assessed valuation within the District. The Levy for property tax includes contingent income and expenses in the event the EAV rises sufficiently to fund those projects and fund our capital reserve program.

Ambulance Billing:

Ambulance billing has averaged \$329,000 for the last two years. We are currently averaging \$33,000 per month seeing increased ambulance activity and use this as a basis of our projection. A service fee of 5% is assessed against actual collections and listed as an expense in account # 5.51130

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Projected
Ambulance Services Billing	\$293,477	\$349,976	\$377,248	\$420,842	\$400,000

Personal Property Replacement Tax:

Replacement taxes are revenues collected by the state of Illinois and paid to local governments to replace money that was lost by local governments when their powers to impose personal property taxes on corporations, partnerships, and other business entities were taken away.

These taxes resulted when the new Illinois Constitution directed the legislature to abolish business personal property taxes and replace the revenue lost by local government units and school districts. In 1979, a law was enacted to provide for statewide taxes to replace the monies lost to local governments.

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Projected
Personal Property Rplc. Tax	\$108,163	\$95,841	\$101,210	\$92,012	\$100,000

Foreign Fire Insurance Tax:

This income source is collected from fire insurance policies written by insurance companies not based in Illinois. This 2% of the premium is collected by the Illinois Municipal League and paid annually to the Fire District. The collected funds are used for equipment to enhance district operations and safety.

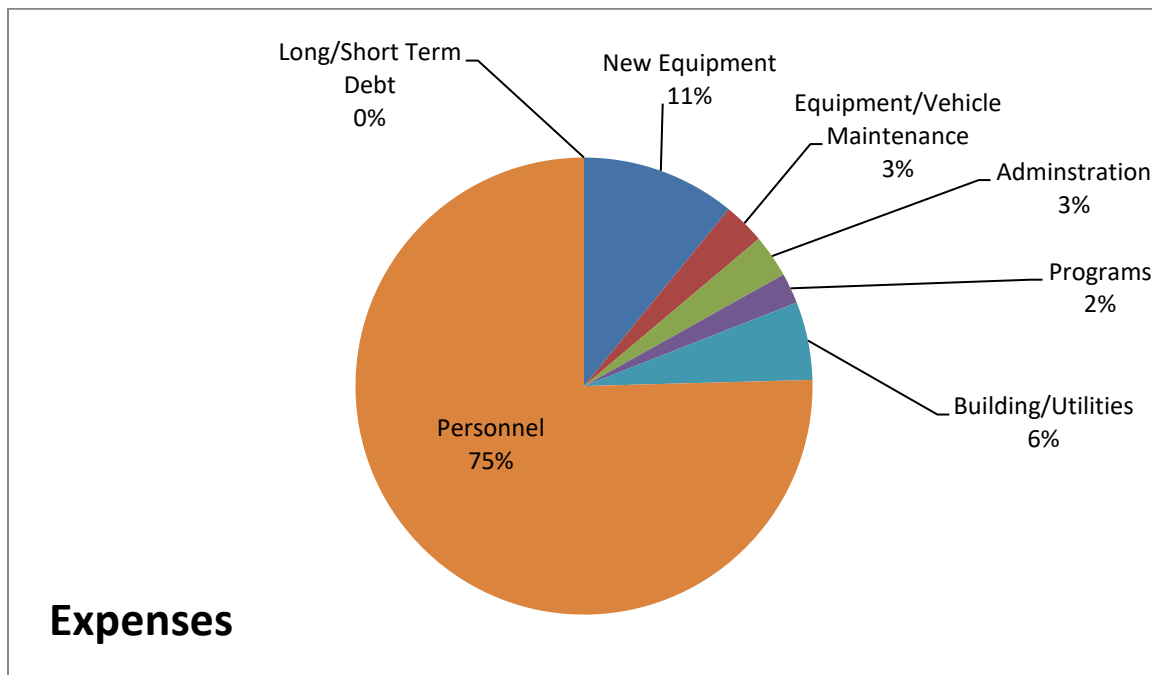
	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Projected
Foreign Fire Tax	\$16,232	\$16,793	\$18,365	\$17,521	\$18,000

Lease Income:

This income source is collected from the ground lease that is associated with the cellular tower located at the main fire station. This lease has approximately 10 years remaining with a built in percentage increases.

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Projected
Lease Income	\$34,387	\$35,763	\$37,193	\$38,681	\$37,923

EXPENSE OVERVIEW:



Capital / Equipment Acquisition:

The major expense budgeted for in will be the \$450,000 for the re-chassis or replacement of Engine 39. Currently Engine 39 is constructed on a chassis that is no longer supported and 20+ years old. Service and parts are becoming more expensive and parts are no longer available.

Emergency Medical Equipment is planned for \$3,500 of upgraded or replacement medical equipment.

Hose and Nozzles have a planned expense of \$3,605 to purchase damaged supply and attack hose and nozzles.

The issued uniforms program has been redesigned to allow for the purchase of uniform items online by each member with approval by the quartermaster. This program uses an online with approval system in lieu of stocking items at the District.

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Projected
Capital/Equipment Purchases	\$167,744	\$410,195	\$453,654	\$213,665	\$568,750

Vehicle/Equipment Maintenance:

Based on history we attempt to project the cost for maintaining the fleet of vehicles and the associated small tools and equipment. The larger expenses seen in recent history have been from planned repairs and upgrades as well as a few large ticket repair bills (i.e. blown turbo charger on E39)

Our average for vehicle maintenance for the last three years has been approximately \$150,000 with the unforeseen larger repairs. We hope to improve that history in the upcoming years. Expenses are tracked by vehicle for planning purposes.

Small tool maintenance includes all breathing apparatus and breathing air compressor maintenance, hazardous materials meter maintenance and the testing of all ground ladders.

The cellular phone contract included a total of 9 cellular phones for front line apparatus and District staff. Additionally we have mobile data terminals cellular links included for dispatch operations.

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Projected
Vehicle/Equipment Maint.	\$152,941	\$144,488	\$147,362	\$142,323	\$153,450

District Administration:

The area of the budget covers all expenses related to the operation of the District including compensation for Trustees and Commissioners and costs to establish eligibility lists for all promotions.

The cost of printing the District newsletter is included at \$3,250 per edition. (2 per year)

Postage to mail the District newsletter is approximately \$1,050 per edition.

Computer upgrades will include all ongoing software maintenance agreements, future upgrades to maintain our equipment and hope to stay current with most technology.

Expenses for Audit, Legal and General Liability Insurance are based on history and price quotes from vendors and contained in this area of the budget.

Increases seen in 2015 and 2016 can be attributed to collective bargaining legal fees and audit expense increase with the move to a new auditor.

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Projected
District Administration	\$174,582	\$156,015	\$153,386	\$168,344	\$158,080

Program Administration:

Firefighter training has been increased to continue training of personnel and resources to allow to send untrained personnel to the NIPSTA fire academy. This area covers tuition expenses only; wages are contained in the personnel area.

An increase in Fire Officer training is planned to allow for leadership development and succession planning.

EMS training is the expense for the staff of Northwest Community Hospital to prepare and deliver our ongoing medical training to allow for recertification of our personnel.

Public fire education covers the expenses for items given away at ongoing schools visits, annual open house such as JR. firefighter helmets etc.

Fire Prevention Bureau expense covers the annual code subscription, education of inspectors.

MABAS is our cost for our local MABAS division dues @ \$5,250 and \$250 for state MABAS dues. This provides for our portion of the Hazardous Materials and Special Rescue Team vehicles and equipment.

Hazardous Materials, Dive Team provides the funding for our local District team training and equipment.

Annual physicals – Each member is cleared for duty by the District medical doctor.

E.S.D.A –Shared cost of the maintenance of the severe weather sirens and continued work to develop the capabilities to allow the District to establish a back up communication center here at the main station. The possibility of R.E.D Center going down is slight, but we must develop our own back up that currently does not exist.

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Projected
Program Administration	\$76,356	\$106,001	\$98,347	\$109,422	\$112,250

Building and Grounds:

Covers the ongoing maintenance and improvement of the buildings, custodial supplies and energy/utility costs.

In 2017 a committee was formed to evaluate all facilities. A list of projects was developed and planning is underway to plan for and accomplish projects to improve our facilities and the appearance at both locations.

All costs for utilities are detailed in this area.

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Projected
Building and Grounds	\$245,735	\$228,158	\$265,680	\$267,496	\$288,050

Personnel:

Personnel costs for 2019 include a proposed 2% wage increase for all part time positions within the District, all full time members below the rank of Battalion Chief are subject to collective bargaining and the 2019 wage increase was agreed to @ 2 %. Future wage adjustments are 2019-2.0%, 2020-2.0%, 2021-2.25% with 2021 being the last year of the current collective bargaining agreement.

The health insurance provided to our membership will be handled by Corkill Insurance to provide a Blue Cross Blue Shield PPO with a HSA High Deductible plan for the employees. For 2019 we have a projected 3% increase in premiums. Our current employees pay 15% of the premium all selected coverage except life insurance. This plan includes Blue Cross/Blue Shield PPO, dental, vision, and a no cost group life insurance coverage.

Workman's compensation insurance is based on \$7.14 per hundred of wages paid. In discussions with our insurance provider (Illinois Public Risk Fund) our loss modifier is improving after having a serious claim in 2008. (8.832/100 rate) We hope this reduction and positive claim history will help reduce our annual cost for this program.

Firefighters Pension program is based on the actuarial for period ending April 30, 2018 as completed by Lauterbach and Amen, Actuarial. Based on the municipal compliance report prepared by Lauterbach and Amen, the District contribution for the 2019 fiscal year should be \$530,000. The actuarial requirement is larger than previous year primarily due to new funding rules and changes to the actuarial basis for the report.

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Projected
Wages	\$2,540,427	\$2,501,582	\$2,498,258	\$2,600,695	\$2,751,583
Benefits	\$869,688	\$883,130	\$981,251	\$1,134,745	\$1,175,196
Total	\$3,410,115	\$3,384,712	\$3,479,509	\$3,735,440	\$3,926,779

Long /Short Term Debt:

Mortgage- Station 39: The District paid off Station 39 mortgage in August 2019

State of Illinois Zero Interest Loan Repayment: The District received a loan to help fund the new engine planned for purchase in 2013. This annual repayment of \$33,333 was paid off in 2017 and no longer active.

Prospect Heights Fire District

Profit & Loss Budget Overview

January through December 2019

	Jan - Dec 19
Income	
Alarm Monitoring Fees	500.00
Grant Income	
Grant Income- W/C Safety	16,500.00
Total Grant Income	16,500.00
Foreign Fire Tax	18,000.00
Interest	
Capital Reserve Account	22,000.00
Operational Reserve Account	100.00
Total Interest	22,100.00
Lease Income	37,923.12
Misc Income	
Misc Income	3,000.00
Total Misc Income	3,000.00
Pers Prop Rplc Tax	100,000.00
Property Tax	
Ambulance Levy	1,323,858.81
Audit Levy	9,325.21
Emergency & Rescue Levy	376,473.14
Fire Levy	1,323,858.81
Fire Pension Levy	530,036.11
Insurance Levy	427,014.93
Social Security Levy	232,775.43
Total Property Tax	4,223,342.44
Services Billing	
PHFD Amb Billing - Andres	400,000.00
Total Services Billing	400,000.00
Training Reimbursements	
CPR Training	1,500.00
OSFM Training Reimbursements	3,000.00
Total Training Reimbursements	4,500.00
Total Income	4,825,865.56
Expense	
1.10000 · Capital/Equipt Acquisition	
1.10100 · Apparatus -New	
1.10110 · New Apparatus	450,000.00
1.10120 · New Command Car	20,000.00
Total 1.10100 · Apparatus -New	470,000.00
1.10200 · Small Tools	
1.10210 · EMS Equipment	3,500.00
1.10220 · SCBA Facepieces	1,000.00
1.10230 · Hose and Nozzles	3,750.00
1.10240 · Misc Rescue Tools	5,000.00
Total 1.10200 · Small Tools	13,250.00
1.10300 · Uniforms/Turnouts	
1.10310 · Bunker Equipment	5,000.00
1.10320 · Helmets/Gloves	1,000.00
1.10330 · Dept Badges, ID Supplies	750.00
1.10340 · Issued Uniforms	17,000.00
1.10360 · Passport Supplies, Awards	1,000.00
Total 1.10300 · Uniforms/Turnouts	24,750.00
1.10400 · Comm Equipment Purchases	

Prospect Heights Fire District

Profit & Loss Budget Overview

January through December 2019

	Jan - Dec 19
1.10440 · Cellular Phones / Misc Expenses	60,750.00
Total 1.10400 · Comm Equipment Purchases	60,750.00
Total 1.10000 · Capital/Equipt Acquisition	568,750.00
2.20000 · Maintenance	
2.20100 · Apparatus Maintenance	
2.20110 · Maintenance of Engines	
2.20111 · Maintenance of Engine 9	17,500.00
2.20112 · Maintenance of Engine 39	18,000.00
Total 2.20110 · Maintenance of Engines	35,500.00
2.20120 · Maintenance of Ambulances	
2.20121 · Maintenance of Amb 2006	1,800.00
2.20123 · Maintenance of Amb 2009	5,000.00
2.20124 · Maintenance of Amb 2007	1,800.00
Total 2.20120 · Maintenance of Ambulances	8,600.00
2.20130 · Maintenance of Tower Ladder 9	25,000.00
2.20150 · General Maintenance	
2.20151 · General Maintenance	1,500.00
2.20152 · Maintenance of Staff Vehicles	
2012 Chevy Tahoe	1,500.00
2006 Chevy Silverado	1,500.00
2015 Ford Expedition	1,500.00
Battalion 9	1,500.00
2008 Chevy Impala	1,500.00
2014 Ford F250	1,500.00
Total 2.20152 · Maintenance of Staff Vehicles	9,000.00
Total 2.20150 · General Maintenance	10,500.00
2.20160 · Maintenance of Tanker 9	7,500.00
2.20170 · Maintenance of 2014 Squad 9	7,900.00
2.20180 · Maintenance of Crash Truck 39	5,000.00
Total 2.20100 · Apparatus Maintenance	100,000.00
2.20200 · Gas,Oil,Diesel	
2.20210 · Gasoline purchases	12,500.00
2.20220 · Diesel Purchases	17,500.00
Total 2.20200 · Gas,Oil,Diesel	30,000.00
2.20300 · Small Tools Maintenance	
2.20310 · SCBA Maintenance	1,500.00
2.20320 · Ladder Testing	1,500.00
2.20330 · SCBA Compressor Maint	1,750.00
2.20340 · SCBA Air Pack Pro Checks	4,000.00
2.20350 · Haz Mat Meter Maint Contract	1,500.00
2.20360 · Misc Small Tool Maint.	5,500.00
Total 2.20300 · Small Tools Maintenance	15,750.00
2.20400 · Comm Equip Maintenance	
2.20420 · Misc Repair Costs	500.00
2.20460 · Cellular Phone Contract	7,200.00
Total 2.20400 · Comm Equip Maintenance	7,700.00
Total 2.20000 · Maintenance	153,450.00
3.30000 · District Administration	
3.30100 · Trustee's Compensation	15,000.00
3.30200 · Fire Commission	
3.30210 · Fire Commission Compensation	3,000.00
3.30220 · Fire Commission Testing	3,000.00

Prospect Heights Fire District

Profit & Loss Budget Overview

January through December 2019

	Jan - Dec 19
3.30230 · Fire Commssion Legal Notices	300.00
Total 3.30200 · Fire Commission	6,300.00
3.30300 · Printing and Publications	4,000.00
3.30400 · Postage, Petty Cash	
3.30410 · Petty Cash	3,500.00
3.30420 · Postage	3,750.00
Total 3.30400 · Postage, Petty Cash	7,250.00
3.30500 · Office Supplies	
3.30510 · Office Supplies	3,000.00
3.30520 · Copier Supplies/Maint	3,060.00
3.30530 · Computer Upgrades	12,500.00
3.30540 · Computer Maintenance	15,000.00
Total 3.30500 · Office Supplies	33,560.00
3.30600 · Public Relations	3,500.00
3.30700 · Audit Expense	8,000.00
3.30800 · Legal Expense	
3.30810 · General Legal Expenses	20,000.00
3.30820 · Collective Bargaining Expenses	10,000.00
Total 3.30800 · Legal Expense	30,000.00
3.30900 · Insurance Premiums	41,500.00
3.31000 · Publications & Notices	4,500.00
3.31100 · Affiliations and Dues	1,250.00
3.31200 · Investment Service Compensation	3,200.00
Total 3.30000 · District Administration	158,060.00
4.40000 · Program Administration	
4.40100 · Firefighter Training	
4.40120 · Training Associations & NIPSTA	6,000.00
4.40130 · Training Supplies	2,000.00
4.40140 · Fire Officer Training	15,000.00
4.40150 · Firefighter Training	14,000.00
4.40160 · Recruit Training	12,000.00
Total 4.40100 · Firefighter Training	49,000.00
4.40200 · E.M.S Training	
4.40210 · Paramedic Cont Education	12,000.00
Total 4.40200 · E.M.S Training	12,000.00
4.40300 · EMS Services	
4.40310 · Disposable Supplies & Oxygen	6,000.00
4.40330 · EMS Equipt Maintenance	3,500.00
4.40340 · C.A.R.S Reporting System	1,500.00
Total 4.40300 · EMS Services	11,000.00
4.40400 · Public Fire Education	5,000.00
4.40500 · Fire Prevention Bureau	4,000.00
4.40600 · M.A.B.A.S	5,500.00
4.40700 · Haz Mat Response Team	500.00
4.40800 · Dive Rescue Eqpt & Training	4,250.00
4.40900 · Safety & Fitness	
4.40910 · Annual Physicals	16,500.00
4.40940 · Exercise Equipment	2,000.00
Total 4.40900 · Safety & Fitness	18,500.00
4.41000 · Special Rescue Team	1,000.00
4.41100 · Emer. Services and Disaster	1,500.00

Prospect Heights Fire District

Profit & Loss Budget Overview

January through December 2019

	Jan - Dec 19
Total 4.40000 · Program Administration	112,250.00
5.50000 · Building Improvements	
5.50100 · Building Improvements	
5.50109 · Building Improvements St9	10,000.00
5.50139 · Building Improvements St39	8,000.00
Total 5.50100 · Building Improvements	18,000.00
5.50200 · Building Maintenance	
5.50210 · Bldg Maintenance Sta 9	4,000.00
5.50220 · Bldg Maintenance Sta 39	3,000.00
Total 5.50200 · Building Maintenance	7,000.00
5.50300 · Custodial Supplies	6,000.00
5.50500 · Electric	20,000.00
5.50600 · Natural Gas	9,000.00
5.50700 · Telephone Services	18,650.00
5.50800 · Water Service	4,200.00
5.50900 · Emergency Dispatch	185,200.00
5.51100 · Reimbursed Expenses	
5.51130 · Ambulance Billing Service Fees	20,000.00
Total 5.51100 · Reimbursed Expenses	20,000.00
Total 5.50000 · Building Improvements	288,050.00
6.60000 · Personnel	
6.60100 · Payroll - Gross Wages	
6.60110 · Full Time Personnel	
6.60111 · Full Time Salaries and Wages	1,563,082.59
Total 6.60110 · Full Time Personnel	1,563,082.59
6.60125 · Part Time Personnel	
6.60126 · Part Time Hourly Wages	1,030,000.00
Total 6.60125 · Part Time Personnel	1,030,000.00
6.60130 · Call Back - Incidents	5,000.00
6.60140 · Overtime/Hirebacks	
6.60141 · Hireback to Maintain Manning	100,000.00
Total 6.60140 · Overtime/Hirebacks	100,000.00
6.60150 · Divisional Payroll	
6.60151 · FPB Inspector	3,500.76
Total 6.60150 · Divisional Payroll	3,500.76
6.60160 · Training Payroll	
6.60161 · PT Training Payroll	10,000.00
6.60163 · FT Training Payroll	40,000.00
Total 6.60160 · Training Payroll	50,000.00
Total 6.60100 · Payroll - Gross Wages	2,751,583.35
6.60200 · Payroll Taxes + Benefits	
6.60210 · Employer FICA Expense	100,000.00
6.60240 · Workman's Compensation	154,111.64
6.60250 · Health Insurance - Full Time	
6.60251 · Health Insurance Premiums	326,152.48
6.60252 · Dental Insurance premiums	24,080.06
6.60254 · Vision Health Insurance	2,288.68
6.60255 · Life Insurance Premiums	3,877.20
6.60259 · Health Insurance Opt Out Prog	1,500.00
Total 6.60250 · Health Insurance - Full Time	357,898.42

Prospect Heights Fire District
Profit & Loss Budget Overview
January through December 2019

	Jan - Dec 19
6.60260 · Health Insurance Deductibles	39,000.00
6.60290 · Pension Full Time	
6.60291 · Firefighters Pension	523,186.00
Total 6.60290 · Pension Full Time	523,186.00
Total 6.60200 · Payroll Taxes + Benefits	1,174,196.06
6.60300 · Payroll Service	
6.60310 · Payroll Service	5,500.00
Total 6.60300 · Payroll Service	5,500.00
Total 6.60000 · Personnel	3,931,279.41
8.80000 · Contingency Funds	
8.80120 · Contigent Expenses	120,276.15
Total 8.80000 · Contingency Funds	120,276.15
9.90000 · Specialized Programs	
9.90200 · Fire Alarm Monitor Maintenance	6,000.00
9.90500 · Foreign Fire Insurance Tax	18,000.00
Total 9.90000 · Specialized Programs	24,000.00
Total Expense	5,356,115.56
Net Income	-530,250.00

OFFICE OF THE COUNTY CLERK

DATE 06/20/18 TAX YEAR 2017

AGENCY TAX RATE REPORT

AGENCY 07-0450-000 PROSPECT HEIGHTS FIRE PROTECTION DISTRICT
 PROPERTY TAX EXTENSION LIMITING LAW (PTELL) LIMITING RATE CALCULATION
 2016 AGGREGATE EXTENSION 2017 EAV MINUS NEW PROP, ANNEX.,
 X 1.0400 REC TIF VAL, EXP. INCENTIVES
 PLUS DISCONNECTIONS
 3,986,522 / 391,779,064 = 1.018
 LIMITING RATE
 2017 EAV
 395,156,370

FUND DESCRIPTION OF FUND	LEVY AMOUNT LOSS AMOUNT	LOSS %	TOTAL LEVY	TAX RATE CEILING	MAXIMUM ALLOWABLE LEVY	PRELIMINARY TAX RATE	REDUCED LEVY SEE BELOW	PTELL 100.00% OF BURDEN IN COOK COUNTY	FINAL TAX RATE
001 CORPORATE	1,281,555 38,447	3	1,320,002	0.4000	1,320,002	0.3340	1,260,938*	1,260,938	0.3191
003 BONDS & INTEREST	0	5	0	0.0000	0	0.0000		0	0.0000
007 FIRE PENSION	420,785 12,624	3	433,409	0.0000	433,409	0.1097		433,409	0.1097
008 I.M.R.F.	0	3	0	0.0000	0	0.0000		0	0.0000
016 SOCIAL SECURITY	215,254 6,458	3	221,712	0.0000	221,712	0.0561		221,712	0.0561
018 AUDITING	9,026 271	3	9,297	0.0050	9,297	0.0024	8,882*	8,882	0.0022
019 LIABILITY INSURANCE	464,228 13,927	3	478,155	0.0000	478,155	0.1210		478,155	0.1210
034 AMBULANCE SERVICE	1,281,555 38,447	3	1,320,002	0.4000	1,320,002	0.3340	1,260,938*	1,260,938	0.3191
296 EMERGENCY AND RESCUE	348,136 10,444	3	358,580	0.1000	358,580	0.0907		358,580	0.0907
TOTAL CAP FUNDS			4,141,157		4,141,157	1.048	2,530,758	4,022,614	1.018
TOTAL NON CAP FUNDS			0		0	0.0000		0	0.0000
AGENCY GRAND TOTAL			4,141,157		4,141,157	1.048	2,530,758 AGENCY'S REDUCTION	4,022,614	1.018
2017 TAX EXTENSION GRAND TOTAL								4,022,691.85	

Prospect Heights Fire District
Budget vs. Actual
 January through December 2018

	Jan - Dec 18	Budget	\$ Over Budget	% of Budget
Income				
Fees				
Alarm Permit Fees	450.00	500.00	-50.00	90.0%
Total Fees	450.00	500.00	-50.00	90.0%
Grant Income				
Grant Income- W/C Safety	16,182.00	16,500.00	-318.00	98.1%
Grant Income - IL Amer Water	2,000.00			
Total Grant Income	18,182.00	16,500.00	1,682.00	110.2%
Foreign Fire Tax	17,521.43	15,000.00	2,521.43	116.8%
Insurance				
Retirement Health Care Payments	11,086.88			
Health Insurance Equity Reimb	7,330.54			
Insurance Deductible Refunds	6,310.50			
W/C Insurance Reimbursements	41,796.28			
Total Insurance	66,524.20			
Interest				
Capital Reserve Account	10.47	22,000.00	-21,989.53	0.0%
Operational Reserve Account	0.46	100.00	-99.54	0.5%
Total Interest	10.93	22,100.00	-22,089.07	0.0%
Lease Income	38,681.58	37,941.28	740.30	102.0%
Misc Income				
Donations	550.00			
Misc Income	3,658.90	2,000.00	1,658.90	182.9%
Record Requests	345.00			
Total Misc Income	4,553.90	2,000.00	2,553.90	227.7%
Pers Prop Rplc Tax	92,012.22	100,000.00	-7,987.78	92.0%
Property Tax				
Ambulance Levy	1,205,883.39	1,281,555.19	-75,671.80	94.1%
Audit Levy	8,388.08	9,025.99	-637.91	92.9%
Emergency & Rescue Levy	345,817.60	348,136.34	-2,318.74	99.3%
Fire Levy	1,227,421.97	1,281,555.19	-54,133.22	95.8%
Fire Pension Levy	419,970.98	420,785.21	-814.23	99.8%
Insurance Levy	461,344.34	464,228.00	-2,883.66	99.4%
Social Security Levy	213,896.03	215,253.65	-1,357.62	99.4%
Total Property Tax	3,882,722.39	4,020,539.57	-137,817.18	96.6%
Services Billing				
PHFD Amb Billing - Andres	420,842.51	400,000.00	20,842.51	105.2%
Spillar Pays	1,661.00			
Total Services Billing	422,503.51	400,000.00	22,503.51	105.6%
Training Reimbursements				
CPR Training	1,214.00	1,000.00	214.00	121.4%
OSFM Training Reimbursements	4,860.16	2,000.00	2,860.16	243.0%
Training Tuition Reimbursements	9,635.00			
Total Training Reimbursements	15,709.16	3,000.00	12,709.16	523.6%
Total Income	4,558,871.32	4,617,580.85	-58,709.53	98.7%
Expense				
1.10000 · Capital/Equipt Acquisition				
1.10100 · Apparatus -New				
1.10110 · New Apparatus	137,016.47	135,000.00	2,016.47	101.5%
1.10120 · New Command Car	50,839.25	70,155.00	-19,315.75	72.5%
Total 1.10100 · Apparatus -New	187,855.72	205,155.00	-17,299.28	91.6%
1.10200 · Small Tools				
1.10210 · EMS Equipment	4,485.49	3,500.00	985.49	128.2%
1.10220 · SCBA Facepieces	900.00	600.00	300.00	150.0%
1.10230 · Hose and Nozzles	3,484.12	3,605.00	-120.88	96.6%
1.10240 · Misc Rescue Tools	1,972.04	10,000.00	-8,027.96	19.7%
Total 1.10200 · Small Tools	10,841.65	17,705.00	-6,863.35	61.2%
1.10300 · Uniforms/Turnouts				
1.10310 · Bunker Equipment	939.55	2,575.00	-1,635.45	36.5%
1.10320 · Helmets/Gloves	2,377.17	566.50	1,810.67	419.6%
1.10330 · Dept Badges, ID Supplies	1,127.25	566.50	560.75	199.0%

Prospect Heights Fire District
Budget vs. Actual
 January through December 2018

	Jan - Dec 18	Budget	\$ Over Budget	% of Budget
1.10340 · Issued Uniforms	10,409.10	17,500.00	-7,090.90	59.5%
1.10360 · Passport Supplies, Awards	114.84	772.50	-657.66	14.9%
Total 1.10300 · Uniforms/Turnouts	14,967.91	21,980.50	-7,012.59	68.1%
1.10400 · Comm Equipment Purchases				
1.10440 · Cellular Phones / Misc Expenses	0.00	750.00	-750.00	0.0%
Total 1.10400 · Comm Equipment Purchases	0.00	750.00	-750.00	0.0%
Total 1.10000 · Capital/Equip Acquisition	213,665.28	245,590.50	-31,925.22	87.0%
2.20000 · Maintenance				
2.20100 · Apparatus Maintenance				
2.20110 · Maintenance of Engines				
2.20111 · Maintenance of Engine 9	26,329.23	17,500.00	8,829.23	150.5%
2.20112 · Maintenance of Engine 39	11,167.18	18,000.00	-6,832.82	62.0%
Total 2.20110 · Maintenance of Engines	37,496.41	35,500.00	1,996.41	105.6%
2.20120 · Maintenance of Ambulances				
2.20121 · Maintenance of Amb 2006	498.27	1,800.00	-1,301.73	27.7%
2.20123 · Maintenance of Amb 2009	3,907.17	5,150.00	-1,242.83	75.9%
2.20124 · Maintenance of Amb 2007	780.75	1,800.00	-1,019.25	43.4%
Total 2.20120 · Maintenance of Ambulances	5,186.19	8,750.00	-3,563.81	59.3%
2.20130 · Maintenance of Tower Ladder 9	21,378.56	25,000.00	-3,621.44	85.5%
2.20150 · General Maintenance				
2.20151 · General Maintenance	3,112.74	1,545.00	1,567.74	201.5%
2.20152 · Maintenance of Staff Vehicles				
2012 Chevy Tahoe	118.35	1,500.00	-1,381.65	7.9%
2006 Chevy Silverado	0.00	1,500.00	-1,500.00	0.0%
2015 Ford Expedition	1,832.53	1,500.00	332.53	122.2%
Battalion 9	46.96	1,500.00	-1,453.04	3.1%
2008 Chevy Impala	547.32	1,500.00	-952.68	36.5%
2014 Ford F250	1,125.29	1,500.00	-374.71	75.0%
Total 2.20152 · Maintenance of Staff Vehicles	3,670.45	9,000.00	-5,329.55	40.8%
Total 2.20150 · General Maintenance	6,783.19	10,545.00	-3,761.81	64.3%
2.20160 · Maintenance of Tanker 9	11,731.54	6,500.00	5,231.54	180.5%
2.20170 · Maintenance of 2014 Squad 9	4,767.26	7,725.00	-2,957.74	61.7%
2.20180 · Maintenance of Crash Truck 39	2.99	5,150.00	-5,147.01	0.1%
Total 2.20100 · Apparatus Maintenance	87,346.14	99,170.00	-11,823.86	88.1%
2.20200 · Gas,Oil,Diesel				
2.20210 · Gasoline purchases	14,777.38	12,500.00	2,277.38	118.2%
2.20220 · Diesel Purchases	19,602.25	20,000.00	-397.75	98.0%
Total 2.20200 · Gas,Oil,Diesel	34,379.63	32,500.00	1,879.63	105.8%
2.20300 · Small Tools Maintenance				
2.20310 · SCBA Maintenance	407.42	1,500.00	-1,092.58	27.2%
2.20320 · Ladder Testing	572.50	1,500.00	-927.50	38.2%
2.20330 · SCBA Compressor Maint	1,480.00	1,750.00	-270.00	84.6%
2.20340 · SCBA Air Pack Pro Checks	6,463.89	2,575.00	3,888.89	251.0%
2.20350 · Haz Mat Meter Maint Contract	1,365.00	1,500.00	-135.00	91.0%
2.20360 · Misc Small Tool Maint.	2,623.01	7,500.00	-4,876.99	35.0%
Total 2.20300 · Small Tools Maintenance	12,911.82	16,325.00	-3,413.18	79.1%
2.20400 · Comm Equip Maintenance				
2.20420 · Misc Repair Costs	895.97	500.00	395.97	179.2%
2.20460 · Cellular Phone Contract	6,789.86	8,000.00	-1,210.14	84.9%
Total 2.20400 · Comm Equip Maintenance	7,685.83	8,500.00	-814.17	90.4%
Total 2.20000 · Maintenance	142,323.42	156,495.00	-14,171.58	90.9%
3.30000 · District Administration				
3.30100 · Trustee's Compensation	14,250.00	15,000.00	-750.00	95.0%
3.30200 · Fire Commission				
3.30210 · Fire Commission Compensation	2,833.56	3,000.00	-166.44	94.5%
3.30220 · Fire Commission Testing	17,978.56	10,000.00	7,978.56	179.8%
3.30230 · Fire Commssion Legal Notices	199.00	300.00	-101.00	66.3%
Total 3.30200 · Fire Commission	21,011.12	13,300.00	7,711.12	158.0%
3.30300 · Printing and Publications	4,402.38	4,000.00	402.38	110.1%

Prospect Heights Fire District
Budget vs. Actual
 January through December 2018

	Jan - Dec 18	Budget	\$ Over Budget	% of Budget
3.30400 · Postage, Petty Cash				
3.30410 · Petty Cash	4,593.45	2,575.00	2,018.45	178.4%
3.30420 · Postage	3,583.91	3,750.00	-166.09	95.6%
Total 3.30400 · Postage, Petty Cash	8,177.36	6,325.00	1,852.36	129.3%
3.30500 · Office Supplies				
3.30510 · Office Supplies	1,569.90	3,000.00	-1,430.10	52.3%
3.30520 · Copier Supplies/Maint	2,329.81	2,000.00	329.81	116.5%
3.30530 · Computer Upgrades	6,729.84	12,500.00	-5,770.16	53.8%
3.30540 · Computer Maintenance	22,690.57	15,450.00	7,240.57	146.9%
3.30500 · Office Supplies - Other	67.05			
Total 3.30500 · Office Supplies	33,387.17	32,950.00	437.17	101.3%
3.30600 · Public Relations	3,233.99	4,000.00	-766.01	80.8%
3.30700 · Audit Expense	7,750.00	8,000.00	-250.00	96.9%
3.30800 · Legal Expense				
3.30810 · General Legal Expenses	23,079.79	15,450.00	7,629.79	149.4%
3.30820 · Collective Bargaining Expenses	3,685.00	15,000.00	-11,315.00	24.6%
Total 3.30800 · Legal Expense	26,764.79	30,450.00	-3,685.21	87.9%
3.30900 · Insurance Premiums	39,461.00	40,000.00	-539.00	98.7%
3.31000 · Publications & Notices	5,174.55	4,377.50	797.05	118.2%
3.31100 · Affiliations and Dues	2,189.77	1,030.00	1,159.77	212.6%
3.31200 · Investment Service Compensation	2,542.00	3,200.00	-658.00	79.4%
Total 3.30000 · District Administration	168,344.13	162,632.50	5,711.63	103.5%
4.40000 · Program Administration				
4.40100 · Firefighter Training				
4.40120 · Training Associations & NIPSTA	4,524.00	6,180.00	-1,656.00	73.2%
4.40130 · Training Supplies	489.61	2,060.00	-1,570.39	23.8%
4.40140 · Fire Officer Training	22,166.59	18,540.00	3,626.59	119.6%
4.40150 · Firefighter Training	13,015.65	14,420.00	-1,404.35	90.3%
4.40160 · Recruit Training	12,128.28	10,000.00	2,128.28	121.3%
4.40170 · Airport FF Training	445.00			
Total 4.40100 · Firefighter Training	52,769.13	51,200.00	1,569.13	103.1%
4.40200 · E.M.S Training				
4.40210 · Paramedic Cont Education	9,621.42	12,000.00	-2,378.58	80.2%
Total 4.40200 · E.M.S Training	9,621.42	12,000.00	-2,378.58	80.2%
4.40300 · EMS Services				
4.40310 · Disposable Supplies & Oxygen	6,323.41	5,750.00	573.41	110.0%
4.40320 · EMS Equipment	373.82			
4.40330 · EMS Equipt Maintenance	4,380.00	2,250.00	2,130.00	194.7%
4.40340 · C.A.R.S Reporting System	1,033.50	1,500.00	-466.50	68.9%
Total 4.40300 · EMS Services	12,110.73	9,500.00	2,610.73	127.5%
4.40400 · Public Fire Education	6,016.83	5,000.00	1,016.83	120.3%
4.40500 · Fire Prevention Bureau	3,579.00	4,000.00	-421.00	89.5%
4.40600 · M.A.B.A.S	5,000.00	5,500.00	-500.00	90.9%
4.40700 · Haz Mat Response Team	0.00	2,000.00	-2,000.00	0.0%
4.40800 · Dive Rescue Eqpt & Training	1,954.37	4,250.00	-2,295.63	46.0%
4.40900 · Safety & Fitness				
4.40910 · Annual Physicals	16,677.00	18,540.00	-1,863.00	90.0%
4.40940 · Exercise Equipment	350.00	2,250.00	-1,900.00	15.6%
4.40900 · Safety & Fitness - Other	81.98			
Total 4.40900 · Safety & Fitness	17,108.98	20,790.00	-3,681.02	82.3%
4.41000 · Special Rescue Team	0.00	1,000.00	-1,000.00	0.0%
4.41100 · Emer. Services and Disaster	1,261.92	1,500.00	-238.08	84.1%
Total 4.40000 · Program Administration	109,422.38	116,740.00	-7,317.62	93.7%
5.50000 · Building Improvements				
5.50100 · Building Improvements				
5.50109 · Building Improvements St9	1,590.75	10,000.00	-8,409.25	15.9%
5.50139 · Building Improvements St39	2,361.54	10,000.00	-7,638.46	23.6%
Total 5.50100 · Building Improvements	3,952.29	20,000.00	-16,047.71	19.8%
5.50200 · Building Maintenance				
5.50210 · Bldg Maintenance Sta 9	12,994.58	4,000.00	8,994.58	324.9%
5.50220 · Bldg Maintenance Sta 39	4,993.87	3,000.00	1,993.87	166.5%

Prospect Heights Fire District
Budget vs. Actual
 January through December 2018

	Jan - Dec 18	Budget	\$ Over Budget	% of Budget
Total 5.50200 · Building Maintenance	17,988.45	7,000.00	10,988.45	257.0%
5.50300 · Custodial Supplies	6,534.02	5,665.00	869.02	115.3%
5.50500 · Electric	15,598.70	19,570.00	-3,971.30	79.7%
5.50600 · Natural Gas	7,764.04	9,000.00	-1,235.96	86.3%
5.50700 · Telephone Services	17,743.96	15,000.00	2,743.96	118.3%
5.50800 · Water Service	4,543.27	4,200.00	343.27	108.2%
5.50900 · Emergency Dispatch	169,879.83	153,000.00	16,879.83	111.0%
5.51100 · Reimbursed Expenses				
5.51120 · Misc Reimbursed Expenses	1,503.00			
5.51130 · Ambulance Billing Service Fees	21,011.22	18,550.00	2,461.22	113.3%
5.51140 · Ambulance Billing Refunds	977.85			
Total 5.51100 · Reimbursed Expenses	23,492.07	18,550.00	4,942.07	126.6%
Total 5.50000 · Building Improvements	267,496.63	251,985.00	15,511.63	106.2%
6.60000 · Personnel				
6.60100 · Payroll - Gross Wages				
6.60110 · Full Time Personnel				
6.60111 · Full Time Salaries and Wages	1,499,452.15	1,494,949.35	4,502.80	100.3%
Total 6.60110 · Full Time Personnel	1,499,452.15	1,494,949.35	4,502.80	100.3%
6.60125 · Part Time Personnel				
6.60126 · Part Time Hourly Wages	873,488.50	907,780.81	-34,292.31	96.2%
Total 6.60125 · Part Time Personnel	873,488.50	907,780.81	-34,292.31	96.2%
6.60130 · Call Back - Incidents	7,890.73	5,000.00	2,890.73	157.8%
6.60140 · Overtime/Hirebacks				
6.60141 · Hireback to Maintain Manning	155,659.05	75,000.00	80,659.05	207.5%
Total 6.60140 · Overtime/Hirebacks	155,659.05	75,000.00	80,659.05	207.5%
6.60150 · Divisional Payroll				
6.60151 · FPB Inspector	498.67	3,000.00	-2,501.33	16.6%
6.60152 · Public Education	5,834.83			
6.60153 · Records Clerk (Part Time)	7,004.00			
6.60154 · Vehicle Maintenance	669.46			
Total 6.60150 · Divisional Payroll	14,006.96	3,000.00	11,006.96	466.9%
6.60160 · Training Payroll				
6.60161 · PT Training Payroll	7,375.49	10,000.00	-2,624.51	73.8%
6.60163 · FT Training Payroll	42,822.34	40,000.00	2,822.34	107.1%
Total 6.60160 · Training Payroll	50,197.83	50,000.00	197.83	100.4%
Total 6.60100 · Payroll - Gross Wages	2,600,695.22	2,535,730.16	64,965.06	102.6%
6.60200 · Payroll Taxes + Benefits				
6.60210 · Employer FICA Expense	94,052.94	100,000.00	-5,947.06	94.1%
6.60220 · Employer FUTA Expense	0.00			
6.60230 · Employer SUI Expense	411.97			
6.60240 · Workman's Compensation	142,445.00			
6.60250 · Health Insurance - Full Time				
6.60251 · Health Insurance Premiums	314,072.88	487,798.79	-173,725.91	64.4%
6.60252 · Dental Insurance premiums	48,774.57	24,027.94	24,746.63	203.0%
6.60253 · Retirement Health Care-PassThru	10,918.45			
6.60254 · Vision Health Insurance	2,222.00	5,529.16	-3,307.16	40.2%
6.60255 · Life Insurance Premiums	3,876.60			
6.60259 · Health Insurance Opt Out Prog	0.00	1,500.00	-1,500.00	0.0%
Total 6.60250 · Health Insurance - Full Time	379,864.50	518,855.89	-138,991.39	73.2%
6.60260 · Health Insurance Deductibles	38,000.00	39,000.00	-1,000.00	97.4%
6.60290 · Pension Full Time				
6.60291 · Firefighters Pension	479,970.98	475,083.66	4,887.32	101.0%
Total 6.60290 · Pension Full Time	479,970.98	475,083.66	4,887.32	101.0%
Total 6.60200 · Payroll Taxes + Benefits	1,134,745.39	1,132,939.55	1,805.84	100.2%
6.60300 · Payroll Service				
6.60310 · Payroll Service	6,095.44	5,500.00	595.44	110.8%
Total 6.60300 · Payroll Service	6,095.44	5,500.00	595.44	110.8%
Total 6.60000 · Personnel	3,741,536.05	3,674,169.71	67,366.34	101.8%
7.70000 · Long/ Short Term Debt				

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Accrual Basis

Prospect Heights Fire District

Budget vs. Actual

January through December 2018

	Jan - Dec 18	Budget	\$ Over Budget	% of Budget
7.70100 · Building Loan	558,685.56	61,128.24	497,557.32	914.0%
Total 7.70000 · Long/ Short Term Debt	558,685.56	61,128.24	497,557.32	914.0%
8.80000 · Contingency Funds				
8.80120 · Contigent Expenses	0.00	134,930.40	-134,930.40	0.0%
Total 8.80000 · Contingency Funds	0.00	134,930.40	-134,930.40	0.0%
9.90000 · Specialized Programs				
9.90200 · Fire Alarm Monitor Maintenance	10,976.50	6,000.00	4,976.50	182.9%
9.90500 · Foreign Fire Insurance Tax	15,591.41	15,000.00	591.41	103.9%
Total 9.90000 · Specialized Programs	26,567.91	21,000.00	5,567.91	126.5%
Total Expense	5,228,041.36	4,824,671.35	403,370.01	108.4%
Net Income	-669,170.04	-207,090.50	-462,079.54	323.1%

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Cash Basis

Prospect Heights Fire District
3 year Comparison Actual Expenses
January 2016 through December 2018

	Jan - Dec 16	Jan - Dec 17	Jan - Dec 18	TOTAL
Income				
Fees				
Alarm Permit Fees	750.00	900.00	450.00	2,100.00
Total Fees	750.00	900.00	450.00	2,100.00
Grant Income				
Grant Income- W/C Safety	17,002.00	18,707.00	16,182.00	51,891.00
Grant Income - Fire Act	206,805.00	0.00	0.00	206,805.00
Grant Income - IL Amer Water	700.00	0.00	2,000.00	2,700.00
Grant Income - Lighting Upgrade	0.00	6,741.32	0.00	6,741.32
Total Grant Income	224,507.00	25,448.32	18,182.00	268,137.32
Foreign Fire Tax	16,793.47	18,365.61	17,521.43	52,680.51
Impact Fee	94,550.00	0.00	0.00	94,550.00
Insurance				
Retirement Health Care Payments	0.00	1,452.63	11,086.88	12,539.51
Health Insurance Equity Reimb	0.00	0.00	7,330.54	7,330.54
Insurance Deductible Refunds	0.00	2,627.27	6,310.50	8,937.77
W/C Insurance Reimbursements	1,314.00	3,899.00	41,796.28	47,009.28
Total Insurance	1,314.00	7,978.90	66,524.20	75,817.10
Interest				
Capital Reserve Account	516.72	1,341.75	10.47	1,868.94
Operational Reserve Account	77.90	58.07	0.46	136.43
Total Interest	594.62	1,399.82	10.93	2,005.37
Lease Income	35,763.30	37,193.82	38,681.58	111,638.70
Misc Income				
Donations	400.00	2,025.00	550.00	2,975.00
Misc Income	3,363.81	5,936.92	3,658.90	12,959.63
Record Requests	110.00	90.00	345.00	545.00
Smoke Detector	75.00	0.00	0.00	75.00
Total Misc Income	3,948.81	8,051.92	4,553.90	16,554.63
Pers Prop Rplc Tax	95,841.97	101,210.95	92,012.22	289,065.14
Property Tax				
Ambulance Levy	1,324,140.70	1,296,163.27	1,205,883.39	3,826,187.36
Audit Levy	7,088.18	6,974.51	8,388.08	22,450.77
Emergency & Rescue Levy	176,867.13	176,056.08	345,817.60	698,740.81
Fire Levy	1,324,140.70	1,296,163.27	1,227,421.97	3,847,725.94
Fire Pension Levy	334,184.23	367,408.41	419,970.98	1,121,563.62
IMRF Pension Levy	8,775.85	8,449.99	0.00	17,225.84
Insurance Levy	391,875.44	386,002.92	461,344.34	1,239,222.70
Social Security Levy	173,154.25	169,667.62	213,896.03	556,717.90
Total Property Tax	3,740,226.48	3,706,886.07	3,882,722.39	11,329,834.94
Sale/Apparatus	385.00	3,400.00	0.00	3,785.00
Services Billing				
PHFD Amb Billing - Andres	349,976.52	377,248.08	420,842.51	1,148,067.11
Spillar Pays	2,132.20	0.00	1,661.00	3,793.20
Total Services Billing	352,108.72	377,248.08	422,503.51	1,151,860.31
Training Reimbursements				
CPR Training	625.00	780.00	1,214.00	2,619.00
OSFM Training Reimbursements	609.95	2,241.43	4,860.16	7,711.54
Training Tuition Reimbursements	4,216.63	0.00	9,635.00	13,851.63
Training Reimbursements - Other	0.00	3,920.00	0.00	3,920.00
Total Training Reimbursements	5,451.58	6,941.43	15,709.16	28,102.17
Total Income	4,572,234.95	4,295,024.92	4,558,871.32	13,426,131.19
Expense				
1.10000 · Capital/Equipt Acquisition				
1.10100 · Apparatus -New				
1.10110 · New Apparatus	4,870.65	417,965.83	137,016.47	559,852.95
1.10120 · New Command Car	200.00	0.00	50,839.25	51,039.25
1.10100 · Apparatus -New - Other	0.00	0.00	0.00	0.00
Total 1.10100 · Apparatus -New	5,070.65	417,965.83	187,855.72	610,892.20
1.10200 · Small Tools				
1.10210 · EMS Equipment	122,364.34	3,537.22	4,485.49	130,387.05
1.10220 · SCBA Facepieces	219,501.60	0.00	900.00	220,401.60
1.10230 · Hose and Nozzles	1,955.46	2,667.36	3,484.12	8,106.94
1.10240 · Misc Rescue Tools	44,925.20	4,941.36	1,972.04	51,838.60
Total 1.10200 · Small Tools	388,746.60	11,145.94	10,841.65	410,734.19
1.10300 · Uniforms/Turnouts				
1.10310 · Bunker Equipment	763.46	1,599.17	939.55	3,302.18
1.10320 · Helmets/Gloves	830.37	1,229.74	2,377.17	4,437.28
1.10330 · Dept Badges, ID Supplies	683.17	237.15	1,127.25	2,047.57
1.10340 · Issued Uniforms	10,092.52	20,527.02	10,409.10	41,028.64
1.10360 · Passport Supplies, Awards	1,614.54	949.93	114.84	2,679.31

Prospect Heights Fire District
3 year Comparison Actual Expenses
January 2016 through December 2018

	Jan - Dec 16	Jan - Dec 17	Jan - Dec 18	TOTAL
Total 1.10300 · Uniforms/Turnouts	13,984.06	24,543.01	14,967.91	53,494.98
1.10000 · Capital/Equipt Acquisition - Other	0.00	0.00	0.00	0.00
Total 1.10000 · Capital/Equipt Acquisition	407,801.31	453,654.78	213,665.28	1,075,121.37
2.20000 · Maintenance				
2.20100 · Apparatus Maintenance				
2.20110 · Maintenance of Engines				
2.20111 · Maintenance of Engine 9	18,602.76	9,461.30	26,329.23	54,393.29
2.20112 · Maintenance of Engine 39	8,570.21	22,830.95	11,167.18	42,568.34
Total 2.20110 · Maintenance of Engines	27,172.97	32,292.25	37,496.41	96,961.63
2.20120 · Maintenance of Ambulances				
2.20121 · Maintenance of Amb 2006	4,903.24	2,110.82	498.27	7,512.33
2.20123 · Maintenance of Amb 2009	7,304.17	2,238.78	3,907.17	13,450.12
2.20124 · Maintenance of Amb 2007	17,015.78	6,595.71	780.75	24,392.24
Total 2.20120 · Maintenance of Ambulances	29,223.19	10,945.31	5,186.19	45,354.69
2.20130 · Maintenance of Tower Ladder 9	21,579.89	35,180.92	21,378.56	78,139.37
2.20150 · General Maintenance				
2.20151 · General Maintenance	2,012.12	2,521.78	3,112.74	7,646.64
2.20152 · Maintenance of Staff Vehicles				
2012 Chevy Tahoe	1,163.98	402.94	118.35	1,685.27
2006 Chevy Silverado	3,396.84	2,422.85	0.00	5,819.69
2015 Ford Expedition	553.11	381.93	1,832.53	2,767.57
Battalion 9	3,803.04	4,747.37	46.96	8,597.37
2008 Chevy Impala	374.93	84.47	547.32	1,006.72
2014 Ford F250	900.00	2,689.61	1,125.29	4,714.90
2.20152 · Maintenance of Staff Vehicles - Other	127.90	24.96	0.00	152.86
Total 2.20152 · Maintenance of Staff Vehicles	10,319.80	10,754.13	3,670.45	24,744.38
Total 2.20150 · General Maintenance	12,331.92	13,275.91	6,783.19	32,391.02
2.20160 · Maintenance of Tanker 9	13,266.67	7,733.02	11,731.54	32,731.23
2.20170 · Maintenance of 2014 Squad 9	6,808.05	6,593.39	4,767.26	18,168.70
2.20180 · Maintenance of Crash Truck 39	1,311.75	5,419.04	2.99	6,733.78
Total 2.20100 · Apparatus Maintenance	111,694.44	111,439.84	87,346.14	310,480.42
2.20200 · Gas,Oil,Diesel				
2.20210 · Gasoline purchases	10,593.45	8,444.57	14,984.37	34,022.39
2.20220 · Diesel Purchases	9,041.18	12,750.34	20,951.72	42,743.24
Total 2.20200 · Gas,Oil,Diesel	19,634.63	21,194.91	35,936.09	76,765.63
2.20300 · Small Tools Maintenance				
2.20310 · SCBA Maintenance	363.33	2,454.90	407.42	3,225.65
2.20320 · Ladder Testing	540.00	1,490.00	572.50	2,602.50
2.20330 · SCBA Compressor Maint	1,105.25	1,325.75	1,480.00	3,911.00
2.20340 · SCBA Air Pack Pro Checks	0.00	0.00	6,463.89	6,463.89
2.20350 · Haz Mat Meter Maint Contract	1,090.22	1,519.22	1,365.00	3,974.44
2.20360 · Misc Small Tool Maint.	3,182.96	714.43	2,623.01	6,520.40
Total 2.20300 · Small Tools Maintenance	6,281.76	7,504.30	12,911.82	26,697.88
2.20400 · Comm Equip Maintenance				
2.20420 · Misc Repair Costs	11.66	232.00	895.97	1,139.63
2.20460 · Cellular Phone Contract	6,865.51	6,991.30	6,789.86	20,646.67
Total 2.20400 · Comm Equip Maintenance	6,877.17	7,223.30	7,685.83	21,786.30
Total 2.20000 · Maintenance	144,488.00	147,362.35	143,879.88	435,730.23
3.30000 · District Administration				
3.30100 · Trustee's Compensation	15,000.00	15,000.00	14,250.00	44,250.00
3.30200 · Fire Commission				
3.30210 · Fire Commission Compensation	3,000.24	3,000.24	2,833.56	8,834.04
3.30220 · Fire Commission Testing	3,142.12	4,158.54	17,978.56	25,279.22
3.30230 · Fire Commssion Legal Notices	0.00	0.00	199.00	199.00
Total 3.30200 · Fire Commission	6,142.36	7,158.78	21,011.12	34,312.26
3.30300 · Printing and Publications	1,800.56	3,358.00	4,402.38	9,560.94
3.30400 · Postage, Petty Cash				
3.30410 · Petty Cash	3,353.88	3,988.94	4,593.45	11,936.27
3.30420 · Postage	2,082.06	3,121.42	3,583.91	8,787.39
Total 3.30400 · Postage, Petty Cash	5,435.94	7,110.36	8,177.36	20,723.66
3.30500 · Office Supplies				
3.30510 · Office Supplies	2,972.42	2,334.38	1,569.90	6,876.70
3.30520 · Copier Supplies/Maint	1,815.47	2,609.73	2,329.81	6,755.01
3.30530 · Computer Upgrades	9,749.77	13,263.83	6,729.84	29,743.44
3.30540 · Computer Maintenance	13,317.48	11,832.25	22,690.57	47,840.30
3.30500 · Office Supplies - Other	0.00	0.00	67.05	67.05
Total 3.30500 · Office Supplies	27,855.14	30,040.19	33,387.17	91,282.50
3.30600 · Public Relations	2,120.48	3,304.73	3,233.99	8,659.20
3.30700 · Audit Expense	7,500.00	7,750.00	7,750.00	23,000.00

Prospect Heights Fire District
3 year Comparison Actual Expenses
January 2016 through December 2018

	Jan - Dec 16	Jan - Dec 17	Jan - Dec 18	TOTAL
3.30800 · Legal Expense				
3.30810 · General Legal Expenses	4,821.75	12,779.50	23,079.79	40,681.04
3.30820 · Collective Bargaining Expenses	14,270.00	8,452.50	3,685.00	26,407.50
3.30800 · Legal Expense - Other	24,000.00	684.53	0.00	24,684.53
Total 3.30800 · Legal Expense	43,091.75	21,916.53	26,764.79	91,773.07
3.30900 · Insurance Premiums	39,279.00	48,779.00	39,461.00	127,519.00
3.31000 · Publications & Notices	3,290.37	4,653.29	5,174.55	13,118.21
3.31100 · Affiliations and Dues	1,763.35	2,247.35	2,189.77	6,200.47
3.31200 · Investment Service Compensation	2,737.00	2,068.00	2,542.00	7,347.00
Total 3.30000 · District Administration	156,015.95	153,386.23	168,344.13	477,746.31
4.40000 · Program Administration				
4.40100 · Firefighter Training				
4.40120 · Training Associations & NIPSTA	4,851.00	5,139.93	4,524.00	14,514.93
4.40130 · Training Supplies	2,040.30	537.01	489.61	3,066.92
4.40140 · Fire Officer Training	6,676.50	13,103.07	22,166.59	41,946.16
4.40150 · Firefighter Training	21,625.60	24,945.00	13,015.65	59,586.25
4.40160 · Recruit Training	15,259.00	450.40	12,128.28	27,837.68
4.40170 · Airport FF Training	95.00	95.00	445.00	635.00
Total 4.40100 · Firefighter Training	50,547.40	44,270.41	52,769.13	147,586.94
4.40200 · E.M.S Training				
4.40210 · Paramedic Cont Education	10,782.10	9,316.00	9,621.42	29,719.52
Total 4.40200 · E.M.S Training	10,782.10	9,316.00	9,621.42	29,719.52
4.40300 · EMS Services				
4.40310 · Disposable Supplies & Oxygen	6,379.85	6,015.94	6,323.41	18,719.20
4.40320 · EMS Equipment	0.00	0.00	373.82	373.82
4.40330 · EMS Equipt Maintenance	860.39	1,847.20	4,380.00	7,087.59
4.40340 · C.A.R.S Reporting System	962.63	982.23	1,033.50	2,978.36
Total 4.40300 · EMS Services	8,202.87	8,845.37	12,110.73	29,158.97
4.40400 · Public Fire Education	4,487.44	4,490.82	6,016.83	14,995.09
4.40500 · Fire Prevention Bureau	2,871.02	1,744.60	3,579.00	8,194.62
4.40600 · M.A.B.A.S	5,250.00	5,000.00	5,000.00	15,250.00
4.40700 · Haz Mat Response Team	0.00	194.27	0.00	194.27
4.40800 · Dive Rescue Eqpt & Training	3,827.00	3,722.91	1,954.37	9,504.28
4.40900 · Safety & Fitness				
4.40910 · Annual Physicals	18,442.00	18,558.00	16,677.00	53,677.00
4.40940 · Exercise Equipment	410.00	443.00	350.00	1,203.00
4.40900 · Safety & Fitness - Other	0.00	0.00	81.98	81.98
Total 4.40900 · Safety & Fitness	18,852.00	19,001.00	17,108.98	54,961.98
4.41100 · Emer. Services and Disaster	1,181.92	1,761.92	1,261.92	4,205.76
Total 4.40000 · Program Administration	106,001.75	98,347.30	109,422.38	313,771.43
5.50000 · Building Improvements				
5.50100 · Building Improvements				
5.50109 · Building Improvements St9	1,614.00	10,630.30	1,590.75	13,835.05
5.50139 · Building Improvements St39	14,833.96	7,950.58	2,361.54	25,146.08
Total 5.50100 · Building Improvements	16,447.96	18,580.88	3,952.29	38,981.13
5.50200 · Building Maintenance				
5.50210 · Bldg Maintenance Sta 9	9,561.48	15,095.47	12,994.58	37,651.53
5.50220 · Bldg Maintenance Sta 39	2,783.33	6,718.52	4,993.87	14,495.72
Total 5.50200 · Building Maintenance	12,344.81	21,813.99	17,988.45	52,147.25
5.50300 · Custodial Supplies	5,008.75	4,889.13	6,534.02	16,431.90
5.50500 · Electric	17,753.31	16,987.69	15,598.70	50,339.70
5.50600 · Natural Gas	7,936.72	8,581.82	7,764.04	24,282.58
5.50700 · Telephone Services	8,073.52	16,653.04	17,743.96	42,470.52
5.50800 · Water Service	4,069.65	4,051.55	4,543.27	12,664.47
5.50900 · Emergency Dispatch	137,920.36	150,751.93	169,879.83	458,552.12
5.51100 · Reimbursed Expenses				
5.51120 · Misc Reimbursed Expenses	0.00	1,008.00	1,503.00	2,511.00
5.51130 · Ambulance Billing Service Fees	17,016.51	18,983.60	21,011.22	57,011.33
5.51140 · Ambulance Billing Refunds	1,587.15	2,039.34	977.85	4,604.34
5.51100 · Reimbursed Expenses - Other	0.00	1,339.40	0.00	1,339.40
Total 5.51100 · Reimbursed Expenses	18,603.66	23,370.34	23,492.07	65,466.07
Total 5.50000 · Building Improvements	228,158.74	265,680.37	267,496.63	761,335.74
6.60000 · Personnel				
6.60100 · Payroll - Gross Wages				
6.60110 · Full Time Personnel				
6.60111 · Full Time Salaries and Wages	1,507,815.60	1,465,556.97	1,499,452.15	4,472,824.72
Total 6.60110 · Full Time Personnel	1,507,815.60	1,465,556.97	1,499,452.15	4,472,824.72
6.60125 · Part Time Personnel				
6.60126 · Part Time Hourly Wages	880,031.08	868,833.09	873,488.50	2,622,352.67
6.60127 · Part Time Overtime Wages	2,823.69	0.00	0.00	2,823.69

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Cash Basis

Prospect Heights Fire District
3 year Comparison Actual Expenses
January 2016 through December 2018

	Jan - Dec 16	Jan - Dec 17	Jan - Dec 18	TOTAL
Total 6.60125 · Part Time Personnel	882,854.77	868,833.09	873,488.50	2,625,176.36
6.60130 · Call Back - Incidents	3,905.30	3,874.14	7,890.73	15,670.17
6.60140 · Overtime/Hirebacks				
6.60141 · Hireback to Maintain Manning	57,011.56	73,830.50	155,659.05	286,501.11
Total 6.60140 · Overtime/Hirebacks	57,011.56	73,830.50	155,659.05	286,501.11
6.60150 · Divisional Payroll				
6.60151 · FPB Inspector	69.35	453.75	498.67	1,021.77
6.60152 · Public Education	12,757.12	12,570.14	5,834.83	31,162.09
6.60153 · Records Clerk (Part Time)	0.00	447.63	7,004.00	7,451.63
6.60154 · Vehicle Maintenance	197.33	26,478.79	669.46	27,345.58
Total 6.60150 · Divisional Payroll	13,023.80	39,950.31	14,006.96	66,981.07
6.60160 · Training Payroll				
6.60161 · PT Training Payroll	5,774.38	5,269.12	7,375.49	18,418.99
6.60163 · FT Training Payroll	31,196.62	40,944.05	42,822.34	114,963.01
Total 6.60160 · Training Payroll	36,971.00	46,213.17	50,197.83	133,382.00
Total 6.60100 · Payroll - Gross Wages	2,501,582.03	2,498,258.18	2,600,695.22	7,600,535.43
6.60200 · Payroll Taxes + Benefits				
6.60210 · Employer FICA Expense	93,110.07	91,612.98	94,052.94	278,775.99
6.60220 · Employer FUTA Expense	0.00	0.00	0.00	0.00
6.60230 · Employer SUI Expense	0.00	0.00	411.97	411.97
6.60240 · Workman's Compensation	157,522.00	150,938.00	142,445.00	450,905.00
6.60250 · Health Insurance - Full Time				
6.60251 · Health Insurance Premiums	265,077.69	299,529.47	314,072.88	878,680.04
6.60252 · Dental Insurance premiums	0.00	22,729.96	48,774.57	71,504.53
6.60253 · Retirement Health Care-PassThru	0.00	2,343.04	10,918.45	13,261.49
6.60254 · Vision Health Insurance	26,113.37	2,304.44	2,222.00	30,639.81
6.60255 · Life Insurance Premiums	3,051.40	3,384.70	3,876.60	10,312.70
6.60259 · Health Insurance Opt Out Prog	681.90	0.00	0.00	681.90
Total 6.60250 · Health Insurance - Full Time	294,924.36	330,291.61	379,864.50	1,005,080.47
6.60260 · Health Insurance Deductibles	0.00	41,000.00	38,000.00	79,000.00
6.60270 · Life Insurance Premium F/T	390.00	0.00	0.00	390.00
6.60280 · Deferred Compensation F/T	3,000.00	0.00	0.00	3,000.00
6.60290 · Pension Full Time				
6.60291 · Firefighters Pension	334,184.23	367,408.41	479,970.98	1,181,563.62
Total 6.60290 · Pension Full Time	334,184.23	367,408.41	479,970.98	1,181,563.62
Total 6.60200 · Payroll Taxes + Benefits	883,130.66	981,251.00	1,134,745.39	2,999,127.05
6.60300 · Payroll Service				
6.60310 · Payroll Service	5,721.84	6,012.95	6,095.44	17,830.23
Total 6.60300 · Payroll Service	5,721.84	6,012.95	6,095.44	17,830.23
Total 6.60000 · Personnel	3,390,434.53	3,485,522.13	3,741,536.05	10,617,492.71
7.70000 · Long/ Short Term Debt				
7.70100 · Building Loan	61,128.24	61,128.24	558,685.56	680,942.04
7.70300 · Squad 9 Loan	0.00	32,857.14	0.00	32,857.14
7.70700 · State of IL Zero Interest Loan	32,857.14	65,714.86	0.00	98,572.00
Total 7.70000 · Long/ Short Term Debt	93,985.38	159,700.24	558,685.56	812,371.18
9.90000 · Specialized Programs				
9.90100 · Fire Alarm Monitor Equipment	0.00	977.00	0.00	977.00
9.90200 · Fire Alarm Monitor Maintenance	4,039.00	4,854.00	10,976.50	19,869.50
9.90500 · Foreign Fire Insurance Tax	6,384.89	16,437.71	15,591.41	38,414.01
Total 9.90000 · Specialized Programs	10,423.89	22,268.71	26,567.91	59,260.51
Total Expense	4,537,309.55	4,785,922.11	5,229,597.82	14,552,829.48
Net Income	34,925.40	-490,897.19	-670,726.50	-1,126,698.29