

ORDINANCE 2025-_____
ORDINANCE PROVIDING FOR BUDGET AND APPROPRIATION OF THE
PROSPECT HEIGHTS FIRE PROTECTION DISTRICT
COOK COUNTY, ILLINOIS FOR THE FISCAL YEAR
BEGINNING JANUARY 1, 2026, AND ENDING DECEMBER 31, 2026

WHEREAS, the Board of Trustees of the Prospect Heights Fire Protection District, Cook County, Illinois, cause to be prepared in tentative form a Budget and the Secretary of this Board has made the same conveniently available for public inspection for at least thirty (30) days prior to final action thereon; and

WHEREAS, a public hearing was held as to such Budget on the 19th day of December, 2025, and Notice of said hearing was given at least thirty (30) days prior thereto as required by law.

NOW, THEREFORE, BE IT ORDAINED by the Board of Trustees of the Prospect Heights Fire Protection District, Cook County, Illinois, as follows:

Section 1: That the fiscal year of this Fire Protection District is hereby fixed to begin on January 1, 2026, and to end on December 31, 2026

Section 2: That the following budget containing an estimate of the revenues available and expenditures and the appropriations contained therein be and the same is hereby adopted as the budget and appropriations for this Fire Protection District for said fiscal year; and the following sums of money:

	<u>APPROPRIATION</u>
GENERAL FUND	\$ 2,897,196
AMBULANCE FUND	\$ 2,911,723
EMERGENCY & RESCUE FUND	\$ 486,450
SOCIAL SECURITY FUND	\$ 95,680
TORT LIABILITY FUND	\$ 471,264
AUDIT FUND	\$ 21,275
BOND & INTEREST FUND	\$ 764,531
FOREIGN FIRE FUND	\$ 26,250
FIREFIGHTER'S PENSION FUND	\$ 598,500
CAPITAL PROJECTS FUND	\$ 8,575,875
GRAND TOTAL	<u>\$ 16,848,745</u>

or as much thereof as December be authorized by law is hereby appropriated to defray the necessary expenses and liabilities of the Prospect Heights Fire Protection District for the fiscal year of said District beginning January 1, 2026 and ending December 31, 2026, for the respective objects and purposes, as set forth namely:

Part I
GENERAL FUND

Estimate Cash on Hand - General Fund	\$	222,092
Property Tax	\$	2,045,000
Personal Property Replacement Tax	\$	50,000
Interest Income	\$	25,000
Fees	\$	1,000
Misc Income	\$	2,375
Service Billing	\$	400,000
Training Reimbursements	\$	23,000
TOTAL ESTIMATED AMOUNT AVAILABLE	\$	<u>2,768,467</u>

Estimated Expenditures - General Fund

	BUDGET	APPROPRIATION
Personnel	\$ 2,045,658	\$ 2,352,506
Program Administrative	\$ 62,500	\$ 71,875
District Administration	\$ 93,775	\$ 107,841
Maintenance	\$ 78,500	\$ 90,275
Building Improvements	\$ 123,750	\$ 142,313
Specialized Programs	\$ -	\$ -
Capital/Equipt Acquisition	\$ 115,119	\$ 132,386
TOTAL ESTIMATED GENERAL FUND		
EXPENDITURES/ APPROPRIATIONS:	\$ 2,519,301	\$ 2,897,196

The foregoing appropriations are appropriated from the above revenue sources including the general property tax for general purposes:

Estimated Balance on Hand as of December 31, 2026: \$ 249,166

Part II
AMBULANCE FUND

Estimated Cash on Hand - Ambulance Fund	\$	1,929,289
Property Tax	\$	2,025,000
Personal Property Replacement Tax	\$	50,000
Lease Income	\$	47,500
Misc Income	\$	2,375
Service Billing	\$	550,000
Training Reimbursements	\$	1,500
TOTAL ESTIMATED AMOUNT AVAILABLE:	\$	<u>4,605,664</u>

Estimated Expenditures - Ambulance Fund

	BUDGET	APPROPRIATION
Personnel	\$ 2,045,658	\$ 2,352,506
Program Administrative	\$ 37,500	\$ 43,125
District Administration	\$ 88,775	\$ 102,091
Maintenance	\$ 51,250	\$ 58,938
Building Improvements	\$ 308,750	\$ 355,063
Specialized Programs	\$ -	\$ -
Capital/Equipt Acquisition	\$ -	\$ -
TOTAL ESTIMATED AMBULANCE FUND		
EXPENDITURES/ APPROPRIATIONS	\$ 2,531,933	\$ 2,911,723

The foregoing appropriations are appropriated from the proceeds of a special tax for ambulance service purposes and are in addition to all other Fire Protection District taxes as provided by law.

Estimated Balance on Hand as of December 31, 2026: \$ 2,073,731

Part III
EMERGENCY & RESCUE FUND

Estimated Cash on Hand - Emergency & Rescue	\$ (698,563)
Property Tax	\$ 496,000
TOTAL ESTIMATED AMOUNT AVAILABLE	<u>\$ (202,563)</u>

Estimated Expenditures - Emergency & Rescue

	BUDGET	APPROPRIATION
Personnel	\$ 350,000	\$ 402,500
Program Administrative	\$ 18,500	\$ 21,275
Maintenance	\$ 25,000	\$ 28,750
Building Improvements	\$ 29,500	\$ 33,925
TOTAL ESTIMATED RESCUE FUND		
EXPENDITURES/ APPROPRIATIONS	<u>\$ 423,000</u>	<u>\$ 486,450</u>

The foregoing appropriation is hereby appropriated from the proceeds of a special tax for rescue purposes and is in addition to all other Fire Protection District taxes as provided by law.

Estimated Balance on Hand as of December 31, 2026: \$ (625,563)

Part IV
SOCIAL SECURITY FUND

Estimated Cash on Hand - Social Security Fund	\$ 1,123,039
Property Tax	\$ 49,000
TOTAL ESTIMATED AMOUNT AVAILABLE:	<u>\$ 1,172,039</u>

Estimated Expenditures - Social Security Fund

	BUDGET	APPROPRIATION
Personnel	\$ 83,200	\$ 95,680
TOTAL ESTIMATED SOCIAL SECURITY		
EXPENDITURES/ APPROPRIATIONS	<u>\$ 83,200</u>	<u>\$ 95,680</u>

The foregoing appropriation is hereby appropriated from the proceeds of a special tax for social security expense purposes and is in addition to all other Fire Protection District taxes as provided by law.

Estimated Balance on Hand as of December 31, 2026: \$ 1,088,839

Part V
TORT LIABILITY FUND

Estimated Cash on Hand - Tort Liability Fund	\$ 1,633,646
Property Taxes	\$ 310,000
TOTAL ESTIMATED AMOUNT AVAILABLE	<u>\$ 1,943,646</u>

Estimated Expenditures - Tort Liability Fund

	BUDGET	APPROPRIATION
Personnel	\$ 353,795	\$ 406,864
Program Administrative	\$ 19,500	
District Administration	\$ 56,000	\$ 64,400
TOTAL ESTIMATED TORT LIABILITY FUND		
EXPENDITURES/ APPROPRIATION	<u>\$ 429,295</u>	<u>\$ 471,264</u>

The foregoing appropriation is hereby appropriated from the proceeds of a special tax for tort liability purposes and is in addition to all other Fire Protection District taxes as provided by law.

Estimated Balance on Hand as of December 31, 2026: \$ 1,514,351

Part VI
AUDIT FUND

Estimated Cash on Hand - Audit Fund	\$ (5,540)
Property Tax	\$ 25,000
TOTAL ESTIMATED AMOUNT AVAILABLE	<u>\$ 19,460</u>

Estimated Expenditures - Audit Fund

	BUDGET	APPROPRIATION
District Administration	\$ 18,500	\$ 21,275
TOTAL ESTIMATED AUDIT FUND		
EXPENDITURES/ APPROPRIATION	<u>\$ 18,500</u>	<u>\$ 21,275</u>

The foregoing appropriation is hereby appropriated from the proceeds of a special tax for audit purposes and is in addition to all other Fire Protection District taxes as provided by law.

Estimated Balance on Hand as of December 31, 2026: \$ 960

Part VII
BOND & INTEREST FUND

Estimated Cash on Hand - Bond & Interest Fund	\$	(34,317)
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Property Tax	\$	792,000
TOTAL ESTIMATED AMOUNT AVAILABLE	\$	<u>757,683</u>

Estimated Expenditures - Bond & Interest Fund

	BUDGET		APPROPRIATION
Debt Service	\$	728,125	\$
TOTAL ESTIMATED BOND & INTEREST FUND			<u>764,531</u>
EXPENDITURES/ APPROPRIATIONS	\$	<u>728,125</u>	\$
			<u>764,531</u>

The foregoing appropriation is hereby appropriated from the proceeds of a special tax for bond and interest purposes and is in addition to all other Fire Protection District taxes as provided by law.

Estimated Balance on Hand as of December 31, 2026:	\$	29,558
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Part VIII
FOREIGN FIRE FUND

Estimated Cash on Hand - Foreign Fire Fund	\$	9,844
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Foreign Fire Tax	\$	25,000
TOTAL ESTIMATED AMOUNT AVAILABLE	\$	<u>34,844</u>

Estimated Expenditures - Foreign Fire Fund

	BUDGET		APPROPRIATION
Foreign Fire Expense	\$	25,000	\$
TOTAL ESTIMATED FOREIGN FIRE FUND			<u>26,250</u>
EXPENDITURES/ APPROPRIATIONS	\$	<u>25,000</u>	\$
			<u>26,250</u>

The foregoing appropriation is hereby appropriated from the proceeds of a special tax for foreign fire purposes and is in addition to all other Fire Protection District taxes as provided by law.

Estimated Balance on Hand as of December 31, 2026:	\$	9,844
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Part IX
FIREFIGHTER'S PENSION FUND

Estimated Cash on Hand - Pension Fund	\$ -
Property Tax	\$ 570,000
TOTAL ESTIMATED AMOUNT AVAILABLE	<u>\$ 570,000</u>

Estimated Expenditures - Pension Fund

	BUDGET	APPROPRIATION
Pension Expense	\$ 570,000	\$ 598,500
TOTAL ESTIMATED PENSION EXPENDITURES/ APPROPRIATIONS	<u>\$ 570,000</u>	<u>\$ 598,500</u>

The foregoing appropriation is hereby appropriated from the proceeds of a special tax for firefighter's pension and is in addition to all other Fire Protection District taxes as provided by law.

Estimated Balance on Hand as of December 31, 2026: \$ -

Part X
CAPITAL PROJECTS FUND

Estimated Cash on Hand - Capital Fund	\$ 5,046,247
Grants	\$ 10,500
Interest Income	\$ 275,000
Transfer In	\$ 3,900,000
TOTAL ESTIMATED AMOUNT AVAILABLE	<u>\$ 9,231,747</u>

Estimated Expenditures - Capital Fund

	BUDGET	APPROPRIATION
Capital Expenditures	\$ 8,167,500	\$ 8,575,875
TOTAL ESTIMATED CAPITAL FUND EXPENDITURES/ APPROPRIATIONS:	<u>\$ 8,167,500</u>	<u>\$ 8,575,875</u>

The foregoing appropriation is hereby appropriated for capital purposes and is in addition to all other Fire Protection District taxes as provided by law.

Estimated Balance on Hand as of December 31, 2026: \$ 1,064,247

Summary

TOTAL APPROPRIATION FOR GENERAL FUND	\$	2,897,196
TOTAL APPROPRIATION FOR AMBULANCE FUND	\$	2,911,723
TOTAL APPROPRIATION FOR EMERGENCY AND RESCUE FUND	\$	486,450
TOTAL APPROPRIATION FOR SOCIAL SECURITY FUND	\$	95,680
TOTAL APPROPRIATION FOR TORT LIABILITY FUND	\$	471,264
TOTAL APPROPRIATION FOR AUDIT FUND	\$	21,275
TOTAL APPROPRIATION FOR BOND & INTEREST FUND	\$	764,531
TOTAL APPROPRIATION FOR FOREIGN FIRE FUND	\$	26,250
TOTAL APPROPRIATION FOR FIREFIGHTERS PENSION FUND	\$	598,500
TOTAL APPROPRIATION FOR CAPITAL PROJECTS FUND	\$	8,575,875
Grand Total	\$	16,848,745

Section 2: That all unexpended balances of any item or items of any general appropriation in the Ordinance be expended in making up any insufficiency in any other item or items in the same general appropriation and for the same general purpose of any like appropriation made by this Ordinance.

Section 3: That the invalidity of any item or Section of this Ordinance shall not affect the validity of the whole or part hereof.

Section 4: That this Ordinance shall be in full force and effect from and after passage, approval and publication as provided by law.

ADOPTED this 19th day of December, 2025, pursuant to a roll call vote as follows:

AYES: _____

NAYS: _____

ABSENT: _____

APPROVED by me this 19th day of December, 2025.

President of the Board of Trustees
Prospect Heights Fire Protection District
Cook County, Illinois

ATTEST:

Secretary of the Board of Trustees Prospect Heights Fire
Protection District
Cook County, Illinois

STATE OF ILLINOIS

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COUNTY OF COOK

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SECRETARY'S CERTIFICATE

I, undersigned, Secretary of the Prospect Heights Fire Protection District, Cook County, Illinois, do hereby certify that the attached hereto is a true and correct copy of that certain Ordinance now on file in my office entitled:

**ORDINANCE PROVIDING FOR BUDGET AND APPROPRIATION OF THE
PROSPECT HEIGHTS FIRE PROTECTION DISTRICT
COOK COUNTY, ILLINOIS FOR THE FISCAL YEAR
BEGINNING JANUARY 1, 2026, AND ENDING DECEMBER 31, 2026**

Which said Ordinance was passed by the Board of Trustees of the Prospect Heights Fire Protection District at a meeting held on the 19th day of December 2025, at which a quorum was present.

I further certify that the vote on the question of the passage of said Ordinance by the Board of Trustees of the Prospect Heights Fire Protection District was taken by Ayes and Nays and recorded in the Minutes of the Board of Trustees of the Prospect Heights Fire Protection District and that the result of said vote was as follows, to-wit:

AYES:

NAYS:

ABSENT:

I do further certify that the original Ordinance, of which the foregoing is a true and correct copy, is entrusted to my care for safekeeping, and that I am the lawful keeper of the same. IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the Prospect Heights Fire Protection District this 19th day of December 2025.

Secretary of the Board of Trustees
Prospect Heights Fire Protection District, Cook County, Illinois

(CORPORATE SEAL)

STATE OF ILLINOIS

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COUNTY OF COOK

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CERTIFICATION

I, undersigned, do hereby certify that I am Treasurer of the Prospect Heights Fire Protection District, Cook County, Illinois and that the foregoing is a true, correct and exact copy of Ordinance No. 2025-_____ adopted and approved by the Board of Trustees of said District at the regular meeting, duly and legally called, and held December 19th, 2025, as the same appears in the records in my possession and custody as such secretary.

I further certify that the estimate of revenues, by source, anticipated to be received by said taxing district, either set forth in said ordinance as "estimated receipts" or attached hereto by separate documents, is a true statement of said estimate.

This certification is made and filed pursuant to the requirements of Public Act 83-881 (sec. 643 of the Revenue Act, as amended) and on behalf of the PROSPECT HEIGHTS FIRE PROTECTION DISTRICT IN THE COUNTY OF COOK AND STATE OF ILLINOIS.

Dated this 19th day of December, 2025.

Treasurer of the Board of Trustees
Prospect Heights Fire Protection District,
Cook County, Illinois