

Budget Report

For the 12 Months Ended December 31, 2026
FISCAL YEAR 2026



PROSPECT HEIGHTS FIRE PROTECTION DISTRICT

Budget Summary
For the 12 Month(s) Ended December 31

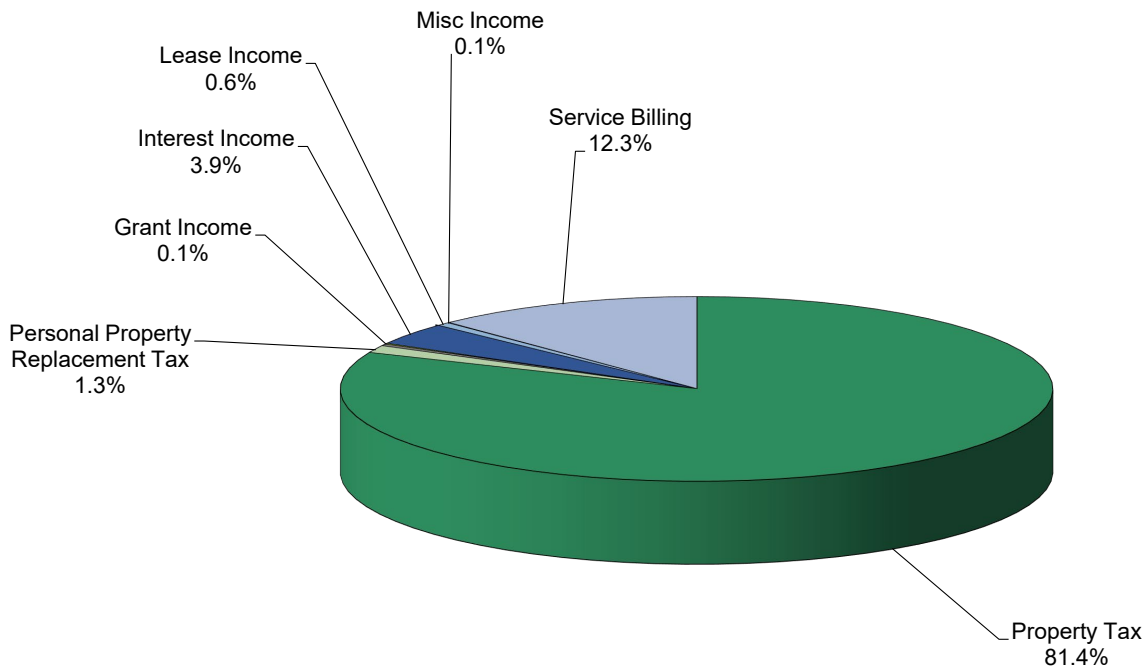
100% of Fiscal Year

Account Description	FY26 Budget	FY25 Budget	% of Budget	FY25 Projected	% of Inc (Dec)
REVENUE					
Property Tax	6,312,000	5,423,750	116%	5,384,278	17.2%
Personal Property Replacement Tax	100,000	230,000	43%	99,007	1.0%
Foreign Fire Tax	25,000	25,000	100%	-	n/a
Grant Income	10,500	10,500	100%	-	n/a
Interest Income	300,000	-	0%	302,304	-0.8%
Unrealized Gains/Losses	-	-	0%	(135,678)	-100.0%
Fees	1,000	1,000	100%	400	150.0%
Insurance	-	-	0%	13,792	-100.0%
Lease Income	47,500	47,500	100%	16,635	185.5%
Misc Income	4,750	4,750	100%	1,008	371.2%
Sales/Apparatus	-	-	0%	-	n/a
Service Billing	950,000	700,000	136%	1,032,537	-8.0%
Training Reimbursements	24,500	24,500	100%	1,240	1875.8%
Bond Proceeds	3,900,000	-	0%	-	n/a
FY26 Budgeted Revenues	11,675,250	6,467,000	181%	6,715,523	73.9%
FY25 Budgeted Revenues	6,467,000				
% Diff	181%				
OPERATING EXPENDITURES					
Personnel	5,448,310	5,215,581	104.5%	4,953,907	10.0%
Program Administrative	138,000	128,000	107.8%	146,658	-5.9%
District Administration	257,050	249,050	103.2%	218,864	17.4%
Maintenance	154,750	154,750	100.0%	182,015	-15.0%
Building Improvements	462,000	462,000	100.0%	810,689	-43.0%
Specialized Programs	25,000	25,000	100.0%	13,093	90.9%
FY26 Budgeted Expenditures	6,485,110	6,234,381	104.0%	6,325,226	2.5%
FY25 Budgeted Expenditures	6,234,381				
% Diff	104%				
SURPLUS / (DEFICIT) FROM OPERATIONS	5,190,140	232,619	2231%	390,297	1230%
CAPITAL EXPENDITURES & DEBT SERVICE					
Bond Payment	728,125	-	0%	720,200	-100.0%
Capital	8,282,619	117,500	7049%	108,675	8.1%
FY26 Budgeted Expenditures	9,010,744	117,500	7669%	828,875	987.1%
FY25 Budgeted Expenditures	117,500				
% Diff	7669%				
TOTAL SURPLUS / (DEFICIT)	(3,820,604)	115,119		(438,578)	
BEGINNING FUND BALANCE	9,225,737				
ENDING FUND BALANCE	5,405,133				

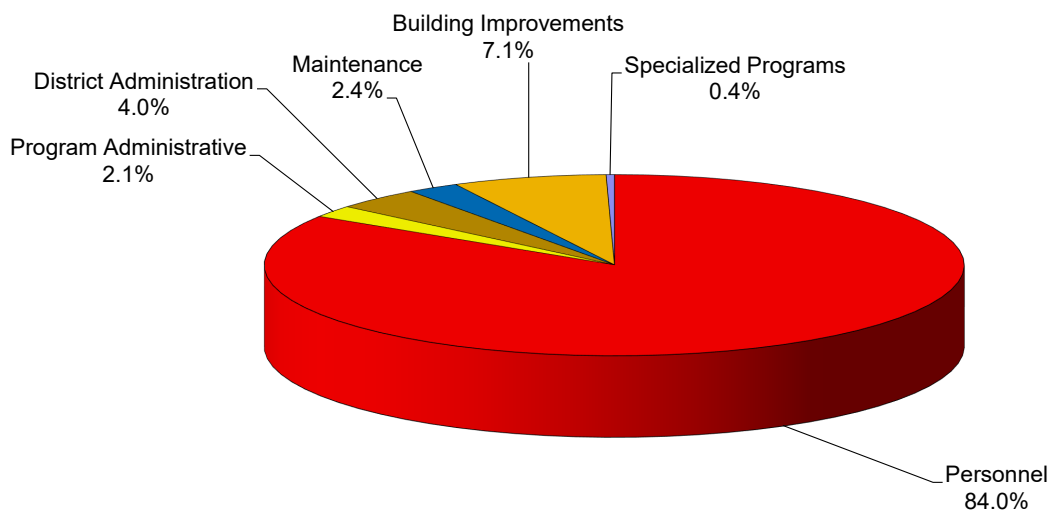
PROSPECT HEIGHTS FIRE PROTECTION DISTRICT

Budget Summary
For the 12 Month(s) Ended December 31

Revenue Distribution

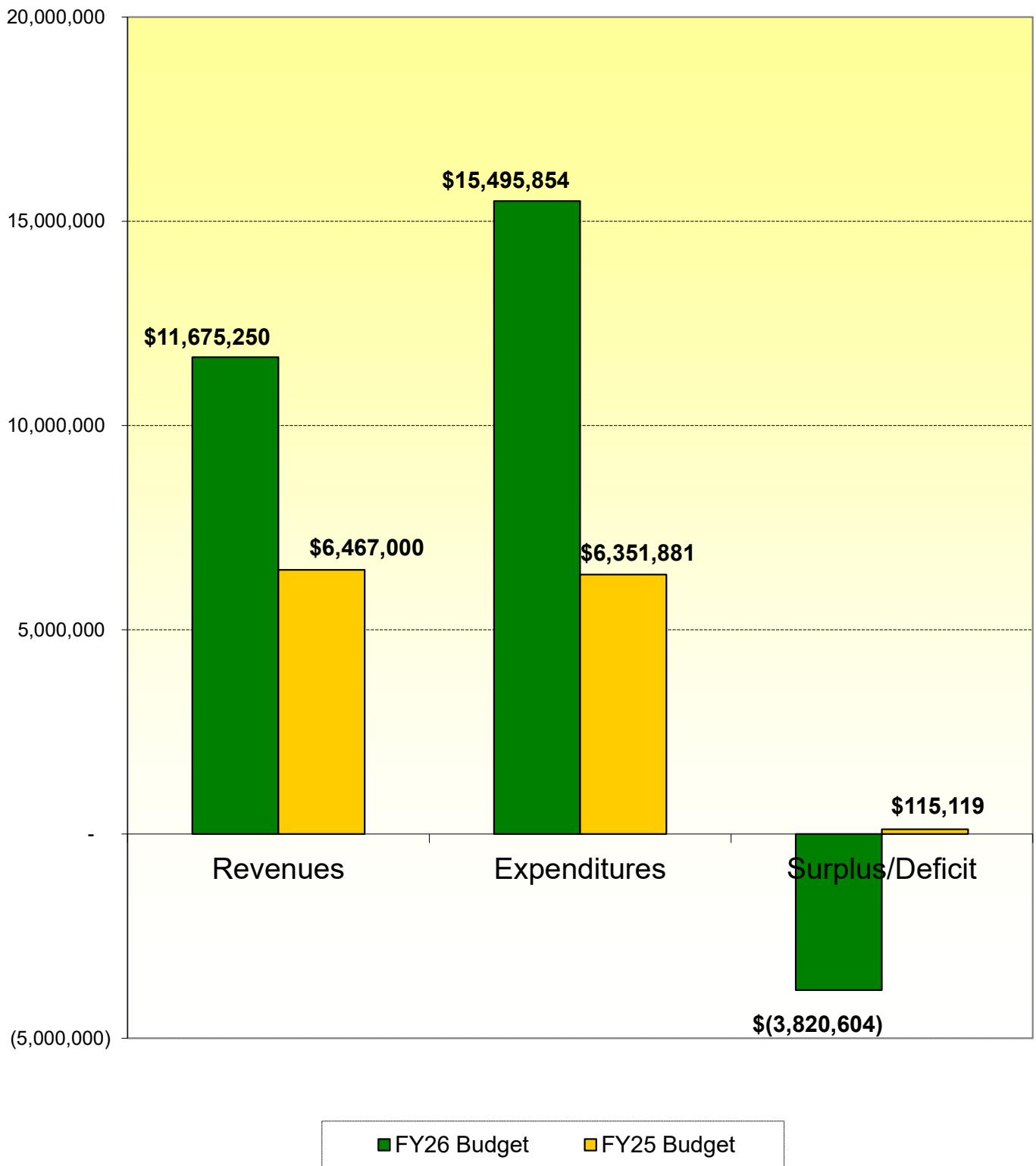


Operational Expenditure Distribution



PROSPECT HEIGHTS FIRE PROTECTION DISTRICT

Budget Summary
For the 12 Month(s) Ended December 31



PROSPECT HEIGHTS FIRE PROTECTION DISTRICT

Financial Summary
For the 12 Month(s) Ended December 31

100% of Fiscal Year

Account Description	Fire	Ambulance	Emergency Rescue	Social Security	Liability Insurance	Audit	Bond & Interest	Foreign Fire Tax	Fire Pension	Capital	FY26 Budget	FY25 Budget	% of Budget
REVENUE													
Property Tax	2,045,000	2,025,000	496,000	49,000	310,000	25,000	792,000	-	570,000	-	6,312,000	5,423,750	116%
Personal Property Replacement Tax	50,000	50,000	-	-	-	-	-	-	-	-	100,000	230,000	43%
Foreign Fire Tax	-	-	-	-	-	-	-	25,000	-	-	25,000	25,000	100%
Grant Income	-	-	-	-	-	-	-	-	-	10,500	10,500	10,500	100%
Interest Income	25,000	-	-	-	-	-	-	-	-	275,000	300,000	-	0%
Unrealized Gains/Losses	-	-	-	-	-	-	-	-	-	-	-	-	0%
Fees	1,000	-	-	-	-	-	-	-	-	-	1,000	1,000	100%
Insurance	-	-	-	-	-	-	-	-	-	-	-	-	0%
Lease Income	-	47,500	-	-	-	-	-	-	-	-	47,500	47,500	100%
Misc Income	2,375	2,375	-	-	-	2,375	-	-	-	-	4,750	4,750	100%
Sales/Apparatus	-	-	-	-	-	-	-	-	-	-	-	-	0%
Service Billing	400,000	550,000	-	-	-	-	-	-	-	-	950,000	700,000	136%
Training Reimbursements	23,000	1,500	-	-	-	-	-	-	-	-	24,500	24,500	
Bond Proceeds	-	-	-	-	-	-	-	-	-	3,900,000	3,900,000	-	
FY26 Budgeted Revenues	2,546,375	2,676,375	496,000	49,000	310,000	25,000	792,000	25,000	570,000	4,185,500	11,675,250	6,467,000	181%
FY25 Budgeted Revenues	2,331,375	2,506,375	498,500	48,750	475,000	30,000	-	25,000	552,000	-	6,467,000		
% Diff	109%	107%	99%	101%	65%	83%	0%	100%	103%	0%	181%		
OPERATING EXPENDITURES													
Personnel	2,045,658	2,045,658	350,000	83,200	353,795	-	-	-	570,000	-	5,448,310	5,215,581	104%
Program Administrative	62,500	37,500	18,500	-	19,500	-	-	-	-	-	138,000	128,000	108%
District Administration	93,775	88,775	-	-	56,000	18,500	-	-	-	-	257,050	249,050	103%
Maintenance	78,500	51,250	25,000	-	-	-	-	-	-	-	154,750	154,750	100%
Building Improvements	123,750	308,750	29,500	-	-	-	-	-	-	-	462,000	462,000	100%
Specialized Programs	-	-	-	-	-	-	-	25,000	-	-	25,000	25,000	100%
FY26 Budgeted Expenditures	2,404,183	2,531,933	423,000	83,200	429,295	18,500	-	25,000	570,000	-	6,485,110	6,234,381	104%
FY25 Budgeted Expenditures	2,324,183	2,436,933	413,000	80,000	384,766	18,500	-	25,000	552,000	-	6,234,381		
% Diff	103%	104%	102%	104%	112%	100%	0%	100%	103%	0%	104%	-	
SURPLUS / (DEFICIT) FROM OPERATIONS													
	142,192	144,442	73,000	(34,200)	(119,295)	6,500	792,000	-	-	4,185,500	5,190,140	232,619	2231%
CAPITAL EXPENDITURES & DEBT SERVICE													
Bond Payment	-	-	-	-	-	-	728,125	-	-	-	728,125	-	0%
Capital/Equip Acquisition	115,119	-	-	-	-	-	-	-	-	8,167,500	8,282,619	117,500	7049%
FY26 Budgeted Expenditures	115,119	-	-	-	-	-	728,125	-	-	8,167,500	9,010,744	117,500	7669%
FY25 Budgeted Expenditures	-	-	117,500	-	-	-	-	-	-	-	117,500		
% Diff	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	7669%		
TOTAL SURPLUS / (DEFICIT)													
	27,074	144,442	73,000	(34,200)	(119,295)	6,500	63,875	-	-	(3,982,000)	(3,820,604)	115,119	
BEGINNING FUND BALANCE	222,092	1,929,289	(698,563)	1,123,039	1,633,646	(5,540)	(34,317)	9,844	-	5,046,247	9,225,737		
ENDING FUND BALANCE	249,166	2,073,731	(625,563)	1,088,839	1,514,351	960	29,558	9,844	-	1,064,247	5,405,133		
Fund Balance as % of Total Expenditures	10%	82%	-148%	1309%	353%	5%	4%	39%	0%	13%	35%		

**Prospect Heights Fire Protection District
Budget Report
For the 12 Months Ended December 31, 2026**

	Fire	Ambulance	Audit	Emergency Rescue	Fire Pension	Liability Insurance	Social Security	Foreign Fire Tax	Bond & Interest	Capital	FY26 Budget	FY25 Budget	\$ Over Budget	% of Budget
Revenues														
Property Tax	2,045,000.00	2,025,000.00	25,000.00	496,000.00	570,000.00	310,000.00	49,000.00	0.00	792,000.00		6,312,000.00	5,423,750.00	888,250.00	116.4%
Personal Property Replacement Tax	50,000.00	50,000.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	100,000.00	230,000.00	-130,000.00	43.5%
Foreign Fire Tax								25,000.00			25,000.00	25,000.00	0.00	100.0%
Grant Income										10,500.00	10,500.00	10,500.00	0.00	100.0%
Interest Income	25,000.00									275,000.00	300,000.00	0.00	300,000.00	100.0%
Unrealized Gains/Losses										0.00	0.00	0.00	0.00	0.0%
Fees	1,000.00										1,000.00	1,000.00	0.00	100.0%
Insurance											0.00	0.00	0.00	0.0%
Lease Income		47,500.00									47,500.00	47,500.00	0.00	100.0%
Misc Income	2,375.00	2,375.00									4,750.00	4,750.00	0.00	100.0%
Sales/Apparatus											0.00	0.00	0.00	0.0%
Service Billing	400,000.00	550,000.00									950,000.00	700,000.00	250,000.00	135.7%
Training Reimbursements	23,000.00	1,500.00									24,500.00	24,500.00	0.00	100.0%
Bond Proceeds										3,900,000.00	3,900,000.00	719,751.00	3,180,249.00	541.9%
Total Revenue	2,546,375.00	2,676,375.00	25,000.00	496,000.00	570,000.00	310,000.00	49,000.00	25,000.00	792,000.00	4,185,500.00	11,675,250.00	7,186,751.00	4,488,499.00	162.5%
Expenditures														
Personnel														
Payroll - Gross Wages	1,800,839.43	1,800,839.43		350,000.00		50,000.00					4,001,678.86	3,851,678.85	150,000.01	103.9%
Payroll Taxes + Benefits	237,318.26	237,318.26			570,000.00	303,795.10	83,200.00				1,431,631.62	1,348,902.63	82,728.99	106.1%
Payroll Service	7,500.00	7,500.00									15,000.00	15,000.00	0.00	100.0%
Total Personnel	2,045,657.69	2,045,657.69	0.00	350,000.00	570,000.00	353,795.10	83,200.00	0.00	0.00	0.00	5,448,310.48	5,215,581.48	232,729.00	104.5%
Program														
Firefighter Training	52,000.00	6,000.00									58,000.00	58,000.00	0.00	100.0%
E.M.S. Training	0.00	12,000.00									12,000.00	12,000.00	0.00	100.0%
E.M.S. Services	0.00	15,000.00									15,000.00	15,000.00	0.00	100.0%
Public Fire Education	2,500.00	2,500.00									5,000.00	5,000.00	0.00	100.0%
Fire Prevention Bureau	2,000.00	2,000.00									4,000.00	4,000.00	0.00	100.0%
M.A.B.A.S	5,500.00										5,500.00	5,500.00	0.00	100.0%
Hazmat Response Team	500.00										500.00	500.00	0.00	100.0%
Dive Rescue Equipment & Training				5,000.00							5,000.00	5,000.00	0.00	100.0%
Safety & Fitness						19,500.00					19,500.00	19,500.00	0.00	100.0%
Special Rescue Team				3,500.00							3,500.00	2,000.00	1,500.00	175.0%
Emergency Services & Disaster				10,000.00							10,000.00	1,500.00	8,500.00	666.7%
Total Program Administrative	62,500.00	37,500.00	0.00	18,500.00	0.00	19,500.00	0.00	0.00	0.00	0.00	138,000.00	128,000.00	10,000.00	107.8%
District Administration														
Trustee's Compensation	10,000.00	5,000.00									15,000.00	15,000.00	0.00	100.0%
Fire Commission	4,150.00	4,150.00									8,300.00	8,300.00	0.00	100.0%
Printing & Publications	2,250.00	2,250.00									4,500.00	4,500.00	0.00	100.0%
Postage, Petty Cash	3,125.00	3,125.00									6,250.00	6,250.00	0.00	100.0%
Office Supplies	40,625.00	40,625.00									81,250.00	81,250.00	0.00	100.0%
Public Relations	1,500.00	1,500.00									3,000.00	3,000.00	0.00	100.0%
Audit Expense			18,500.00								18,500.00	18,500.00	0.00	100.0%
Legal Expense	17,500.00	17,500.00									35,000.00	35,000.00	0.00	100.0%
Insurance Premiums						56,000.00					56,000.00	48,000.00	8,000.00	116.7%
Publications & Notices	1,500.00	1,500.00									3,000.00	3,000.00	0.00	100.0%
Affiliations & Dues	625.00	625.00									1,250.00	1,250.00	0.00	100.0%
Investment Service Compensation	12,500.00	12,500.00									25,000.00	0.00	25,000.00	100.0%
Fees											0.00	25,000.00	-25,000.00	0.0%
Total District Administration	93,775.00	88,775.00	18,500.00	0.00	0.00	56,000.00	0.00	0.00	0.00	0.00	257,050.00	249,050.00	8,000.00	103.2%
Maintenance														
Apparatus Maintenance	42,250.00	27,250.00		25,000.00							94,500.00	94,500.00	0.00	100.0%
Gas, Oil, Diesel	18,500.00	18,500.00									37,000.00	37,000.00	0.00	100.0%
Small Tools Maintenance	12,250.00										12,250.00	12,250.00	0.00	100.0%
Comm Equip Maintenance	5,500.00	5,500.00									11,000.00	11,000.00	0.00	100.0%
Total Maintenance	78,500.00	51,250.00	0.00	25,000.00	0.00	0.00	0.00	0.00	0.00	0.00	154,750.00	154,750.00	0.00	100.0%
Building Improvements														
Building Improvements				12,500.00							12,500.00	12,500.00	0.00	100.0%
Building Maintenance				17,000.00							17,000.00	17,000.00	0.00	100.0%
Custodial Supplies	4,000.00	4,000.00									8,000.00	8,000.00	0.00	100.0%
Electric	8,500.00	8,500.00									17,000.00	17,000.00	0.00	100.0%
Natural Gas	7,000.00	7,000.00									14,000.00	14,000.00	0.00	100.0%
Telephone Services	2,250.00	2,250.00									4,500.00	4,500.00	0.00	100.0%
Water Service	2,000.00	2,000.00									4,000.00	4,000.00	0.00	100.0%
Emergency Dispatch	100,000.00	100,000.00									200,000.00	200,000.00	0.00	100.0%
Reimbursed Expenses		185,000.00									185,000.00	185,000.00	0.00	100.0%

Prospect Heights Fire Protection District
Budget Report
For the 12 Months Ended December 31, 2026

	Fire	Ambulance	Audit	Emergency Rescue	Fire Pension	Liability Insurance	Social Security	Foreign Fire Tax	Bond & Interest	Capital	FY26 Budget	FY25 Budget	\$ Over Budget	% of Budget
Total Building Improvements	123,750.00	308,750.00	0.00	29,500.00	0.00	0.00	0.00	0.00	0.00	0.00	462,000.00	462,000.00	0.00	100.0%
Specialized Programs														
2024 Building Improvements											0.00	0.00	0.00	0.0%
Foreign Fire Insurance Tax								25,000.00			25,000.00	25,000.00	0.00	100.0%
Total Specialized Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25,000.00	0.00	0.00	25,000.00	25,000.00	0.00	100.0%
Surplus/Deficit From Operations	142,192.31	144,442.31	6,500.00	73,000.00	0.00	-119,295.10	-34,200.00	0.00	792,000.00	4,185,500.00	5,190,139.52			
Capital/Equipt Acquisition														
Apparatus - New										65,000.00	65,000.00	65,000.00	0.00	100.0%
Small Tools										17,000.00	17,000.00	17,000.00	0.00	100.0%
Uniforms/Turnouts										35,500.00	35,500.00	35,500.00	0.00	100.0%
Other Capital	115,118.52									8,050,000.00	8,165,118.52	719,750.50	7,445,368.02	1,134.4%
Bond Payments									728,125.00		728,125.00	0.00	728,125.00	100.0%
Total Capital/Equipt Acquisition	115,118.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	728,125.00	8,167,500.00	9,010,743.52	837,250.50	8,173,493.02	1,076.2%
Total Expenditures	2,519,301.21	2,531,932.69	18,500.00	423,000.00	570,000.00	429,295.10	83,200.00	25,000.00	728,125.00	8,167,500.00	15,495,854.00	7,071,631.98	8,424,222.02	219.1%
Net Total	27,073.79	144,442.31	6,500.00	73,000.00	0.00	-119,295.10	-34,200.00	0.00	63,875.00	-3,982,000.00	-3,820,604.00	115,119.02	-3,935,723.02	-3,318.8%